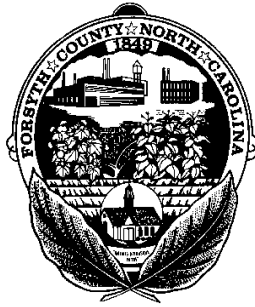


2022 – 2023 Annual Budget Forsyth County, North Carolina

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Shontell Robinson, Deputy County Manager
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Christopher S. Ong, Senior Analyst
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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, 2021.

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Forsyth County
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

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READER'S GUIDE

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

Debt Service and Capital Reserve Funds

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

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

Special Revenue Funds

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

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

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

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

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

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

READER'S GUIDE

Capital Project Ordinances

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

Capital Improvements Plan

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

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

Appendices

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

Budget Ordinance

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

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

BUDGET PREPARATION CALENDAR FY 22-23

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
EDLP - Education Debt Leveling Plan
EDTAP - Elderly and Disabled Transportation Assistance Program
EMS - Emergency Medical Services Department
EMT - Emergency Medical Technician
EPA - Environmental Protection Act
ERAP - Emergency Rental Assistance Program
ERP - Enterprise Resource Planning
ESC - Employment Security Commission
FAIR - Feline Assistance Initiatives Response
FAMIS - Financial and Management Information System

GLOSSARY

Acronyms (Contd.)

FDIC - Federal Deposit Insurance Corporation
FLSA - Fair Labor Standards Act
FT - Full time
FTCC - Forsyth Technical Community College
FY - Fiscal Year
GCC - Governor's Crime Commission
GFOA - Government Finance Officers Association
GHSP - Governor's Highway Safety Program
GIS - Geographic Information System
GPO - Grant Projects Ordinance
GS - General Statute
HAVA - Help America Vote Act
HAZMAT - Hazardous Material
HCCBG - Home and Community Care Block Grant
HCFA - Health Care Financing Agency
HOJ - Hall of Justice
HUD - Housing and Urban Development
HVAC - Heating, Ventilating and Air Conditioning
IDA - Individual Development Account
INS - Immigration & Naturalization Services
IV-D - Child Support
IV-E - Public Assistance Eligible
JAG - Justice Assistance Grant
JCP - Juvenile Crime Prevention
K - Thousand
KBR - Kate Bitting Reynolds Foundation
KVL - Kernersville
LDLP - Library Debt Leveling Plan
LEAF - Let's End Animal Fighting
LEDC - Law Enforcement Detention Center
LEED - Law Enforcement Equitable Distribution Fund
LIEAP - Low Income Energy Assistance Program
LLEBG - Local Law Enforcement Block Grant
LSCA - Library Services Construction Act
LSTA - Library Services Technology Act
LT - Long Term
M/WBE - Minority/Women Based Enterprises
MIS - Management Information Services
MOE - Maintenance of Effort
NACO - National Association of Counties
NC - North Carolina
NC A&T - North Carolina Agriculture & Technical State University
NC DOT W/F - North Carolina Department of Transportation Work First
NCACC - North Carolina Association of County Commissioners
NCEM WMD - North Carolina Emergency Management Weapons of Mass Destruction
NCGS - North Carolina General Statutes
NCHFA - North Carolina Housing Finance Agency
NCPTS - NCACC Collaborative Property Tax System
NCVTS - North Carolina Vehicle Tax System
NESHAP - National Emission Standards for Hazardous Air Pollution
PART - Piedmont Area Regional Transportation
PTRC - Piedmont Triad Regional Council
OPEB - Other Post Employee Benefits

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 2022-2023 ADOPTED BUDGET

July 2022

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

I am pleased to present the FY 2022-2023 Adopted Budget for Forsyth County. The Manager's Recommended Budget was presented on May 26th, a Detailed Presentation on the budget was held on June 2nd, a Public Hearing was held on June 6th, and Budget Deliberations were held on June 7th and June 8th. The Budget Ordinance was adopted on June 9, 2022 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 2022-2023 is 67.78¢, the same rate as FY 2021-2022. 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.

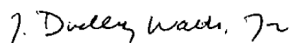
Section 9 of the Budget Ordinance includes the Property Tax Rates for the Fire and Fire/Rescue Protection Districts. Districts that were adjusted include Gumtree, Lewisville, Salem Chapel, and Union Cross.

Section 16 of the Budget Ordinance outlines Board-directed initiatives to be completed during FY 2022-2023:

1. Present information detailing debt capacity including 2/3rds Bonds and unissued General Obligation Bonds as a strategy to address increased project costs for various construction projects and evaluate the timing of the next bond referendum to take advantage of the scheduled decreases in the debt leveling tax rates.
2. Develop an implementation strategy related to the Lockton study and recommendations for recruitment and sign on incentives and present back to the Board of Commissioners in the first quarter of Fiscal Year 2022-2023.
3. Continue to enhance strategic planning efforts by incorporating improved operational metrics.
4. Convene a meeting with both elected and appointed leadership from the Town of Lewisville and Forsyth County and the Board leadership from the Lewisville Volunteer Fire Department to discuss the advantages and disadvantages of a future transition from a volunteer department to a municipal department.
5. Develop agenda items for the Board's consideration related to the County Fire Overlay District once the year-end reconciliation is completed. Potential items for consideration include emergency vehicle purchases and enhanced efforts to promote volunteerism in the system.
6. Evaluate the advantages and disadvantages of contracting a portion of grounds maintenance services for various County facilities. Management is directed to bring a recommendation to the Board of Commissioners in the first quarter of Fiscal Year 2022-2023.
7. Provide a report to be accessible online demonstrating how non-profit agencies have utilized County funds allocated in the budget process to assist with the development of the Fiscal Year 2023-2024 annual budget.

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 2022-2023 Adopted Budget for Forsyth County.

Sincerely,



J. Dudley Watts, Jr.
County Manager

OPTION 2

Manager's Recommended FY 2022-2023 Budget		
	Expenditure	Revenue
County Manager's FY23 Continuation Budget	531,235,946	531,235,946
County Manager's Recommended Budget - Post Budget Presentation		
Emergency Services-EMS Operations - Fifteen FT EMT Positions and Two Ambulances - Fund Half of Request to start in January and fund one ambulance with Pay-Go	218,848	-
Public Health - One FT Healthy Forsyth Coordinator	110,269	100,000
Public Health - One FT Public Health Educator for Hispanic Liason Project	72,994	-
DSS - One FT Fiscal Technician	51,822	23,320
DSS - One FT Division Director for Medicaid	109,762	82,321
General Services - One FT Maintenance Technician I Position for Grounds	59,159	-
HR - One FT Sr. HR Consultant	75,499	-
Airport - ACE Academy	3,000	3,000
BOCC and Manager's Office - County Connections - Partial Funding to allow for one episode per month	13,000	-
Tax - One FT Tax Assistant	45,584	-
City of Winston-Salem Payment for Parking Deck Eliminated (FY22 was last payment)	(294,300)	
Increase Occupancy Tax based on TDA Projection		50,000
Increase Occupancy Tax Collection Fee Based on Occupancy Tax Projections		25,000
Appropriate Fund Balance		181,996
Manager's Adjusted Recommended Continuation Budget	531,701,583	531,701,583
BOCC Adjustments		
Public Health - One FT Public Health Educator for Hispanic Liason Project	72,994	-
DSS - Additional Funding for In-Home Aide Services	100,000	-
Aging Services - Senior Services	10,000	-
NC Cooperative Extension - One PT Office Assistant	18,372	-
Library - One FT Fiscal Tech	51,509	-
Library - Two FT Library Assistants	80,717	-
Community and Economic Development - Greater Winston-Salem, Inc. (one-time/offset by additional fund balance)	50,000	50,000
Community and Economic Development - Piedmont Triad Film Commission (one-time/offset by additional fund balance)	5,000	5,000
BOCC & Manager's Office - Marketing Office	226,272	-
Special Appropriations - Boston Thurmond Community Network (one-time/offset by additional fund balance)	100,000	100,000
Special Appropriations - Children's Law Center (one-time/offset by additional fund balance)	107,872	107,872

Special Appropriations - Eliza's Helping Hands (one-time/offset by additional fund balance)	15,000	15,000
Special Appropriations - Experiment in Self-Reliance (one-time/offset by additional fund balance)	25,000	25,000
Special Appropriations - GIDE (one-time/offset by additional fund balance)	100,000	100,000
Special Appropriations - HARRY Veterans (one-time/offset by additional fund balance)	5,000	5,000
Special Appropriations - Humane Society (one-time/offset by additional fund balance)	11,715	11,715
Special Appropriations - HUSTLE Winston-Salem (one-time/offset by additional fund balance)	10,000	10,000
Special Appropriations - Kernersville Auto Museum (one-time/offset by additional fund balance)	20,000	20,000
Special Appropriations - Korner's Folly (one-time/offset by additional fund balance)	100,000	100,000
Special Appropriations - My Brother's Second Chance (one-time/offset by additional fund balance)	25,000	25,000
Special Appropriations - Reynolda House (one-time/offset by additional fund balance)	25,000	25,000
Special Appropriations - Triad Minority and Women's Business Expo (one-time/offset by additional fund balance)	13,750	13,750
Appropriate Additional Fund Balance		559,864
Total BOCC Adjustments	1,173,201	1,173,201
Adjusted FY 2022-2023 Budget	532,874,784	532,874,784

May 26, 2022

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

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

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023 for your consideration as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act.

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

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

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

The second section contains detailed information on 76 alternate service levels that, if approved, would increase the budget by more than \$16.5 million dollars. The Alternate Service Levels are "new and different" activities that expand or reduce the current level of service to Forsyth County citizens and taxpayers.

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

Challenges for Fiscal Year 2022-2023

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

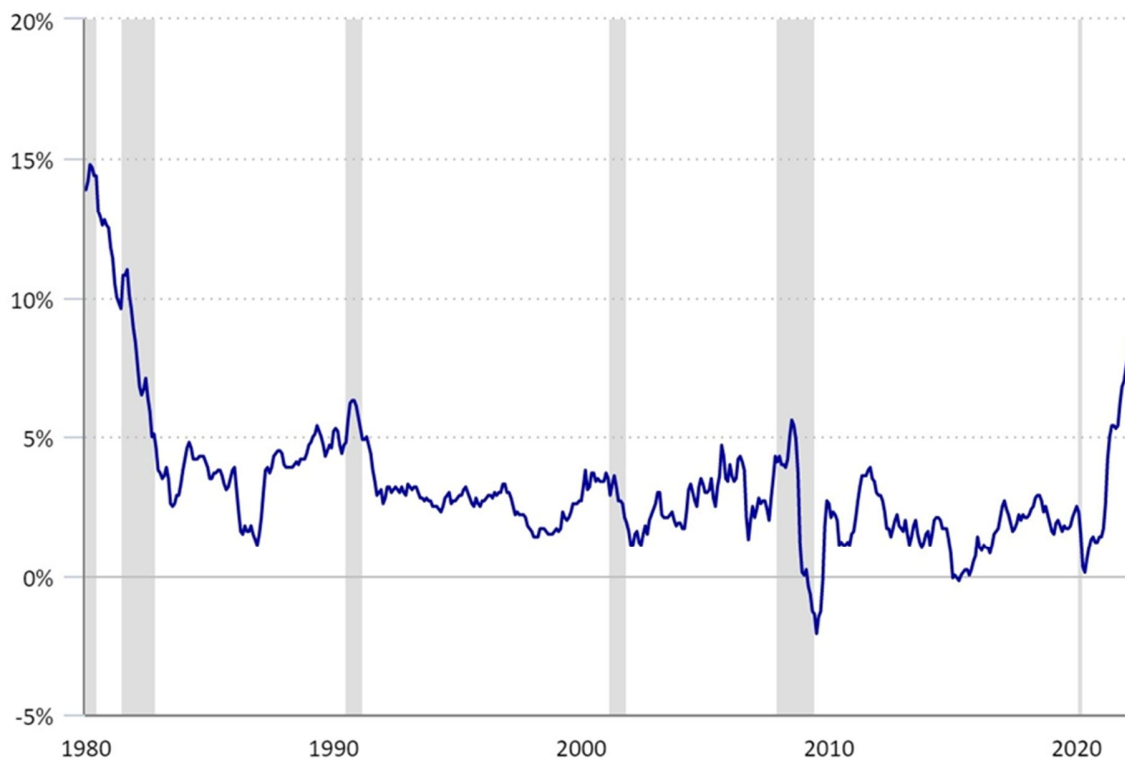
As the Board debates this spending plan, the economic reality includes some unprecedented complicating factors - inflation, continued supply chain interruptions, a highly competitive labor market driven in part by continued lower labor participation rates, low unemployment and recessionary fears. Management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

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

Inflation

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

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



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



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

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

Supply Chain Disruptions

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

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

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

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

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

Labor Market Considerations

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

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

Civilian labor force participation rate, seasonally adjusted

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



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



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

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

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

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

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

Recessionary Fears

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

ECONOMY

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

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



By Abha Bhattarai

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

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

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

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

Summary

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

- Again, the Budget is balanced as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act. Revenues and offsetting expenditures in the General Fund are \$531,235,946. This reflects an increase of \$31,165,418, or 6.2% over the current year.
- The recommended countywide ad-valorem tax rate for FY2023 is 67.78 cents, which includes 11.50 cents dedicated to paying debt service.
- The primary revenue sources, property and sales taxes, comprise 75.1% of the total general fund revenue that supports County services. This is slightly down from FY 2022, but still clearly demonstrates the importance and dependency on locally-generated sources of revenue.
- The property tax penny equivalent is \$4,352,669, up from \$4,227,725 in the current year.
- Fund Balance Appropriated equals \$14,597,473, which is higher than the amount included in the FY 2022 Adopted Budget, but is based on a formula that is a function of the overall budget, minus debt service and payments to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College. This will be the target for reversions from departments in FY2023.

The proposed budget and work program for Fiscal Year 2022-2023 is presented for your consideration, discussion, modification, and eventual adoption. I look forward to the detailed review and examination that ensures that the budget, as a policy document, reflects your goals for this community.

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

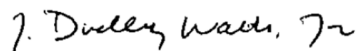
Putting together a budget is a tremendous effort. I need to thank all of the department managers. Sheriff Kimbrough and his staff have been terrific. The Register of Deeds, Lynne Johnson, continues her steady leadership and focus on continuing to provide excellent service. Across all departments and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

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

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

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

Respectfully submitted,

A handwritten signature in cursive script that reads "J. Dudley Watts, Jr.".

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 2022-2023, 14% equals \$74,602,470.
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 uniting 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, Interagency Communications, Emergency Services, Sheriff, Animal Services, Medical Examiner, Social Services, Youth Services, and Court Services departments include funds to meet this goal. It will be accomplished by:

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

2) Create a community that is healthy.

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

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

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

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

- a) Providing recreation programs at all County Parks.
- b) Providing recreation programs at school sites and other County locations throughout the year.
- c) Enforcing the Zoning and Erosion Control Ordinances.

POLICIES AND GOALS

- d) Providing a variety of materials, through the main Library and nine (9) branch libraries and Outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education and job related, as well as public access computers and typewriters.
 - e) Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.
 - f) Providing awards to local farmers for the installation of "Best Management Practices".
 - g) Preserving farmland through the purchase of development rights.
- 4) Create a community with educational and economic opportunities for everyone.
The Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, Social Services, NC Cooperative Extension Service, Planning, and Community and Economic Development departments include funds to meet this goal. It will be accomplished by:
- a) Providing facilities that are conducive to learning for the Winston-Salem/Forsyth County School System and the Forsyth Technical Community College.
 - b) Providing additional teachers beyond the number that the State of North Carolina provides for the elementary, middle, and high school environments.
 - c) Providing supplements to salaries of teachers and other personnel in the Winston-Salem/Forsyth County School System and Forsyth Technical Community College.
 - d) Providing medical, food, and daycare services, as well as cash assistance for families to help them become gainfully employed.
 - e) Providing training and advice to improve farm and agri-business profitability, environmental quality, and urban horticulture.
 - f) Administering the 4-H Program which teaches science and technology, and their application, to young people.
 - g) Assisting and expanding existing businesses, as well as recruiting targeted new industry to Forsyth County.
 - h) Providing affordable housing for low and moderate-income residents.

Financial Policies and Goals

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

1. **Tax Rate** – The Board of Commissioners strives to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax increase, whenever possible. The FY23 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 FY23, Debt Service will be 15.5% of the General Fund budget based on expenditures of \$82,646,826.
4. **Bond Rating** – Maintain the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, and Fitch Investors Service).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year's budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government's creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities.

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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.
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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 and 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). 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 and 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, Budget 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

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

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

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

Debt Management

Debt Service is now reflected in the General Fund. For the past two years, Debt Service has been reflected as a transfer from the General Fund to the Capital Reserve Fund and a transfer from the Capital Reserve Fund to the Debt Service Fund. The decision was made to account for Debt Service in the General Fund due to the conversion of the County's accounting software to a new Enterprise Resource Planning system.

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

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

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

Balanced Budget

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



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OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

General Profile of the County Government

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

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

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

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

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

The FY 2022-2023 budget focuses on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy, 2) the 14% fund balance policy, and 3) the Debt Leveling Plans for debt service payments for various bond referendums and debt issuances. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provide resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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

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

Factors Affecting Financial Condition

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

With a 2020 State demographer certified population estimate of 383,274 and a workforce of more than 175,000, Forsyth County plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties, which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2022 was 3.4% and the County's per capita income is \$31,201.

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

FY 2022-2023 Adopted Budget

The FY23 Adopted Budget is \$532,874,784, an increase of \$32,804,256, or 6.6% over the FY22 Adopted Budget. While this adopted budget figure is slightly higher than what is shown in the Budget Ordinance, this is because three line items were removed from the budget prior to consideration by the Board of Commissioners, due to potential conflicts of interest. Those conflicts of interest were due to three separate Commissioners serving as a board member for three separate organizations – Downtown Winston-Salem Partnership, Kaleideum, and United Way's Ten Year Plan to End Homelessness. Once the FY23 budget was adopted, these three items were voted on separately with the three Commissioners abstaining where appropriate and all three items were added to the budget.

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Again, the County’s tax rate is actually comprised of several tax rates – the rate necessary to fund general operations and four debt leveling tax rates designated for debt resulting from Education bond referendums approved in November 2006 and November 2008, debt resulting from the 2010 Library bond referendum, the debt resulting from the 2016 Public Improvement bond referendums for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks, and lastly, debt issued for the Court Facilities project. The debt leveling plans are designed to mitigate the need to increase the tax rate on a year-to-year basis. Chart 1 demonstrates the Budget to Budget change.

Chart 1 – Budget to Budget Change

<i>FY 2022-2023 Adopted Budget</i>	<i>\$532,874,784</i>
<i>FY 2021-2022 Adopted Budget</i>	<i>\$500,070,528</i>
<i>Budget-to-Budget \$ Change</i>	<i><u>\$32,804,784</u></i>
<i>Budget-to-Budget % Change</i>	<i>6.6%</i>

While the FY23 Adopted Budget is increasing by \$32,804,784 or 6.6% over the FY22 Adopted Budget, the Board of Commissioners did amend the FY22 Adopted Budget to appropriate sales tax revenue generated in FY21 to the Winston-Salem/Forsyth County School System. Part of these additional dollars were considered continuation funding which would reduce the budget-to-budget change to an increase of \$29,460,562, or 5.9%.

Additionally, as mentioned on the prior page, the elimination of the Capital Reserve Fund and Debt Service Fund and transitioning the full accounting of Debt Service back to the General Fund is contributing to the increase in the budget. For example, some offsetting revenue such as Debt Leveling reserves and Qualified School Construction Bond Tax Credits have been left out of the General Fund the past two years. The shift of this revenue (and offsetting expenditures) back to the General Fund accounts for an additional \$8,209,418, meaning the budget-to budget change is an increase of \$21,251,144, or 4.2%.

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

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

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

Summary of FY 2022-2023 Budget Changes

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 2 – County Dollar Changes FY22-FY23

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Winston-Salem/Forsyth County Schools	11,400,431	-	11,400,431
Sheriff	5,218,280	749,887	4,468,393
Social Services	1,935,206	406,497	1,528,709
General Services	1,194,759	(165,500)	1,360,259
Emergency Services	2,278,960	1,230,711	1,048,249
Library	522,538	(60,599)	583,137
Public Health	5,849,384	5,317,114	532,270
County Commissioners and Manager	495,789	-	495,789
Health and Human Services	452,773	-	452,773
Tax Administration	635,172	291,494	343,678
Environmental Assistance and Protection	429,048	96,750	332,298
Board of Elections	195,806	(97,720)	293,526
MapForsyth	272,332	8,099	264,233
Debt Service	8,463,358	8,209,418	253,940
Forsyth Technical Community College	249,825	-	249,825
Management Information Services	237,409	-	237,409
Human Resources	228,066	6,400	221,666
Special Appropriations	184,137	-	184,137
Finance	226,688	46,100	180,588
Attorney	171,722	-	171,722
Behavioral Health	815,990	649,400	166,590
Parks	109,955	(1,489)	111,444
NC Cooperative Extension Service	(381,746)	(449,227)	67,481
Budget and Management	59,296	-	59,296
Planning	53,400	-	53,400
Emergency Management	35,070	-	35,070
Purchasing	12,140	-	12,140
Interagency Communications	34,923	27,980	6,943
Airport	(20,843)	(20,843)	-
Economic Development	-	-	-
Court Services	6,287	50,000	(43,713)
Youth Services	(555,000)	(400,000)	(155,000)
Aging Services	(205,000)	-	(205,000)
Inspections	68,980	336,940	(267,960)
Medical Examiner	(359,150)	-	(359,150)
Register of Deeds	(4,297)	391,040	(395,337)
Community and Economic Development	295,710	736,128	(440,418)
Non-Departmental	(7,803,142)	15,445,676	(23,248,818)

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

The largest increase in net County dollars is the Winston-Salem/Forsyth County School System, largely due to strong sale tax performance in Fiscal Year 2021, which resulted in an additional \$3,343,694 being added to its allocation in FY21 as continuation funding. WSFCS requested \$168,116,270, an increase of \$15,314,725 over the FY21 Amended Budget with \$9,854,450 accounting for salary and benefit increases for WSFCS employees.

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

The third largest increase is the Department of Social Services. Net County dollars are increasing \$1,528,709 due to an expenditure increase of \$1,935,206, coupled with an increase in revenue of \$406,497. Personal Services are increasing \$2,281,262, or 7.0%, offset by revenue increases associated with increased expenditures. Additionally, there are decreases in other categories of expenditures including Capital. The Board of Commissioners approved two Alternate Service Level requests for DSS – a Fiscal Technician and a Division Director for Medicaid.

The fourth largest increase in net County dollars is General Services with an overall increase of \$1,360,259 driven by an increase in expenditures of \$1,194,759 and a decrease in revenue of \$165,500. Drivers of the increase in expenditures are Personal Services and Gasoline. The Board of Commissioners approved an Alternate Service Level request for an additional position in Grounds Maintenance, if it is determined that contracting this out would not make sense.

The fifth largest increase in net County dollars is Emergency Services, driven by an increase in expenditures of \$2,278,960, offset by an increase in revenue of \$1,230,711, which results in a net County dollar increase of \$1,048,249. Like most departments, Personal Services is a significant driver of the expenditure increase but the other reason for the increased expenditures is the transition of Medical Examiner costs to this department, as referenced earlier in the Overview of Changes.

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

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

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

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

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 3- Summary of General Fund Revenue Sources

<u>Total By Revenue Source</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Intergovernmental	\$ 43,926,027	\$ 54,670,898	\$ 10,744,871	24.5%
Sales Taxes	\$ 92,868,239	\$ 102,081,551	\$ 9,213,312	9.9%
Property Taxes	\$ 288,605,215	\$ 297,073,935	\$ 8,468,720	2.9%
Fund Balance	\$ 12,307,998	\$ 20,450,467	\$ 8,142,469	66.2%
Charges for Services	\$ 26,599,171	\$ 29,739,646	\$ 3,140,475	11.8%
Earnings on Investments	\$ 350,000	\$ 1,001,500	\$ 651,500	186.1%
Other Taxes	\$ 1,055,000	\$ 1,420,000	\$ 365,000	34.6%
Other Revenues	\$ 12,000,565	\$ 12,145,947	\$ 145,382	1.2%
Licenses & Permits	\$ 850,100	\$ 751,350	\$ (98,750)	-11.6%
Other Financing Sources	\$ 21,508,213	\$ 13,539,490	\$ (7,968,723)	-37.0%
Total Changes	\$ 500,070,528	\$ 532,874,784	\$ 32,804,256	6.6%

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

Chart 4 - Summary of FY23 General Fund Expenditure Changes

<u>Accounting Category</u>	<u>FY22 Adopted</u>	<u>FY23 Adopted</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	\$ 163,609,893	\$ 181,550,394	\$ 17,940,501	11.0%
Payments to Other Agencies	\$ 170,106,780	\$ 180,983,592	\$ 10,876,812	6.4%
Debt Service	\$ 74,602,784	\$ 81,646,826	\$ 7,044,042	9.4%
Other Purchased Services	\$ 18,664,942	\$ 22,400,243	\$ 3,735,301	20.0%
Materials and Supplies	\$ 17,956,368	\$ 20,089,808	\$ 2,133,440	11.9%
Professional & Technical Services	\$ 11,736,965	\$ 13,078,156	\$ 1,341,191	11.4%
Transfers Out	\$ 3,387,190	\$ 3,665,109	\$ 277,919	8.2%
Purchased Property Services	\$ 5,661,682	\$ 5,843,431	\$ 181,749	3.2%
Travel	\$ 767,365	\$ 909,375	\$ 142,010	18.5%
Prior Year Encumbrances	\$ 1,800,000	\$ 1,800,000	\$ -	0.0%
Other Operating Costs	\$ 13,477,339	\$ 13,318,341	\$ (158,998)	-1.2%
Property	\$ 2,200,005	\$ 1,355,263	\$ (844,742)	-38.4%
Contingency	\$ 16,099,215	\$ 6,234,246	\$ (9,864,969)	-61.3%
Total Changes	\$ 500,070,528	\$ 532,874,784	\$ 32,804,256	6.6%

Personal Services is the largest expenditure increase for Fiscal Year 2023 based on an increase of \$17,940,501. This increase is based on annualized performance increases year over year, the midyear increase of five percent that was provided by the Board of Commissioners in January 2022, an increase in employer contributions to the Local Governmental Employees' Retirement System, and potential compensation and classification adjustments for positions throughout the County, depending on final results from the compensation and classification study performed by Lockton, LLC.

Payments to Other Agencies is the second largest expenditure increase and is mostly related to the increased expenditures for Winston-Salem/Forsyth County Schools - \$11,400,431 compared to the overall expenditure increase of \$10,876,812. There are decreases to other outside agencies in other departments, specifically in Behavioral Health Services where funds are allocated in Other Purchased Services rather than Payments to Other Agencies.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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

Other Purchased Services is the fourth largest expenditure increase, based on an increase of \$3,735,301. Significant increases in Other Purchased Services are in the Sheriff’s Office and Behavioral Health Services. In the Sheriff’s Office, a significant driver of the increase in Other Purchased Services is the contract with P&G Security Guard, Inc. approved by the Board of Commissioners to assist with the retention challenges the Sheriff’s Office is facing in the Law Enforcement Detention Center. This contract was not included in the FY22 Adopted Budget and accounts for \$1,796,771. Another increase in Other Purchased Services for the Sheriff’s Office is the contract with Axon Enterprises that is increasing by \$124,295 in FY23 for the body-worn cameras. As mentioned earlier, Other Purchased Services is also increasing significantly in Behavioral Health Services.

Materials and Supplies is the fifth largest expenditure increase driven by increases of \$1,135,685 in Public Health including \$200,064 for general supplies, \$584,500 for medical supplies and \$282,051 for operating supplies. \$384,580 for fuel in General Services and \$226,286 for uniforms, small equipment and medical supplies in Emergency Services.

REVENUE CHANGES

Sales Taxes

- Over the past several years, Forsyth County has received sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina and the total local sales tax levied for these three Articles is 2%. In March 2020, Forsyth County voters approved a referendum authorizing the Board of Commissioners to levy an additional sales tax – Article 46 – which is a one-quarter cent sales tax, meaning the total local sales tax levied in Forsyth County is now 2.25%.
- The resolution directing the Board of Elections to place the Article 46 referendum on the March 2020 ballot indicated the desire of the Board of Commissioners that teacher supplements strive to be at the level of the top five school systems in North Carolina.
- For Fiscal Year 2022-2023, local option sales taxes are projected to generate \$102,081,551, an increase of \$9,213,312, or 9.9%. This is demonstrated in the table below:

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- For FY23, Sales Taxes account for 19.2% of total General Fund revenues – higher than the percentage in FY22 (18.6%) and FY21 (15.5%).
- An area of concern when forecasting Sales Tax revenue continues to be sales tax refunds. As demonstrated in *Chart 5*, over the past ten years, refunds averaged 10.8% of gross collections for the County. For FY13-FY22, the percentage of refunds to gross sales tax collections in *Chart 5* are for the full fiscal year. For FY22, the percentage is through February 2022.
 - Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis due to two large non-profit hospital systems being eligible for refunds. These refunds can have a significant impact on local sales tax revenue for the County.

Chart 5 - Refunds as a Percentage of Gross Sales Tax Collections

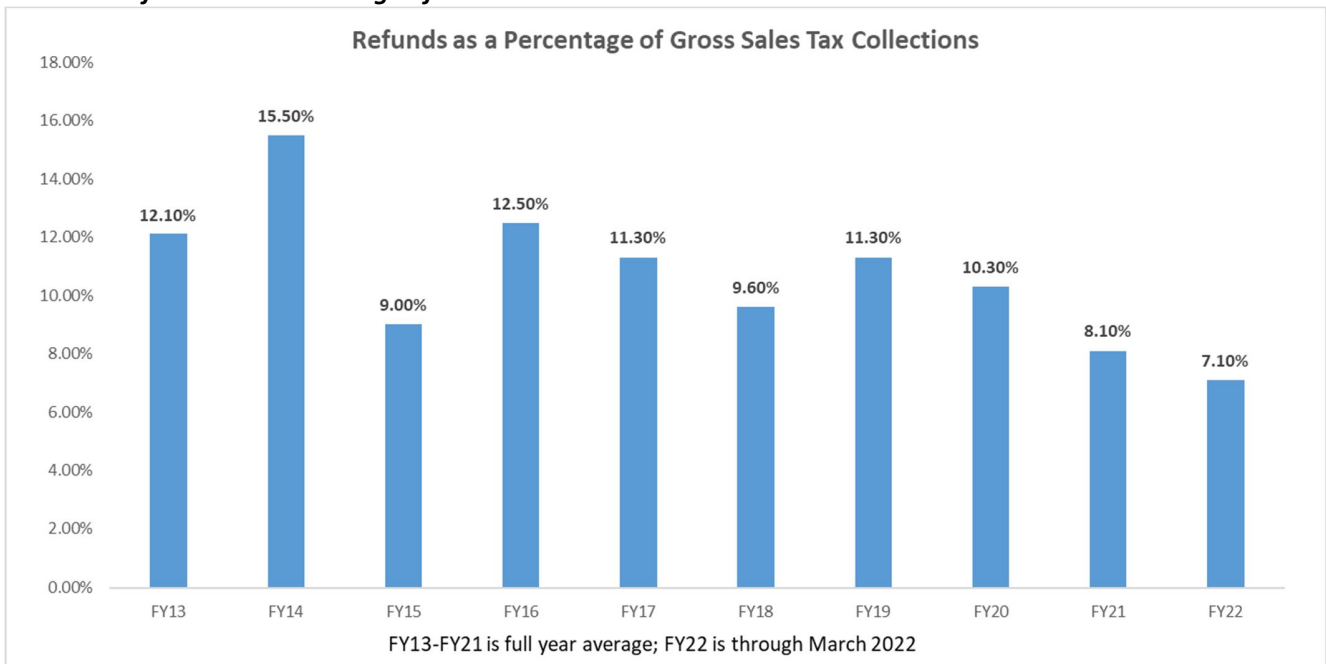
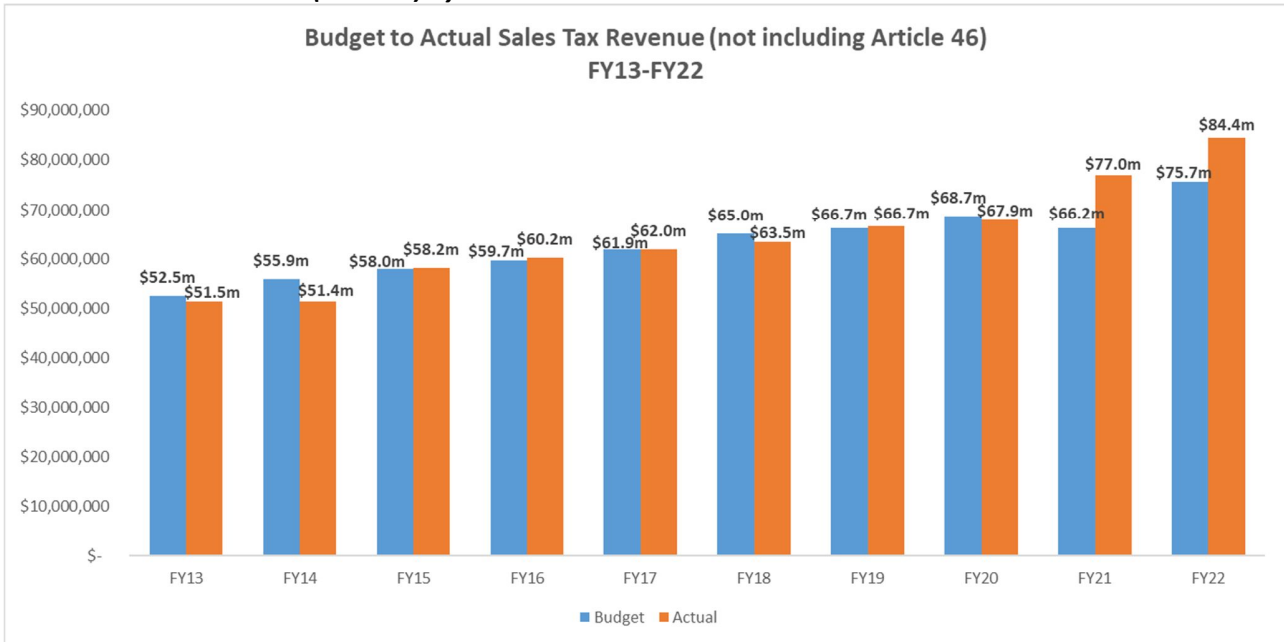


Chart 6 illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how sales tax revenue can be impacted by the economy as evidenced by the lower sales tax numbers during the Great Recession years. The uptick in sales tax revenue in FY15 is attributed to not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

Chart 6 demonstrates how difficult it can be to predict Sales Tax revenue as the County has realized excess Sales Tax revenue compared to Budget five of the past ten years and received less revenue than budgeted four of the past ten years. FY22 is an estimate based on revenue received, reflecting sales through March 2022 and again, it appears the County will receive excess sales tax revenue.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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



Ad Valorem Taxes

- Ad Valorem taxes account for 55.7% of the County's General Fund revenue, compared to 57.7% in the FY22 Adopted Budget and 61.2% in the FY21 Adopted Budget. For the FY23 Adopted Budget, the total taxable value used is \$43.825 billion compared to \$42.704 billion used in the FY22 Adopted Budget.
- The collection percentage used in the FY23 Adopted Budget is 99.32% compared to 99.00% used in the FY22 Adopted Budget. North Carolina General Statute 159-13(6) allows counties to use the collection rate that as realized as of the most recently completed full year (Fiscal Year 2021).
- The revenue generated by the Ad Valorem Property Tax is projected to be \$295,023,935 based on a tax rate of 67.78¢ and the collection rate of 99.32%. *Chart 8* provides the property tax revenue calculation for FY23.

Chart 8 - Property Tax Revenue Calculation

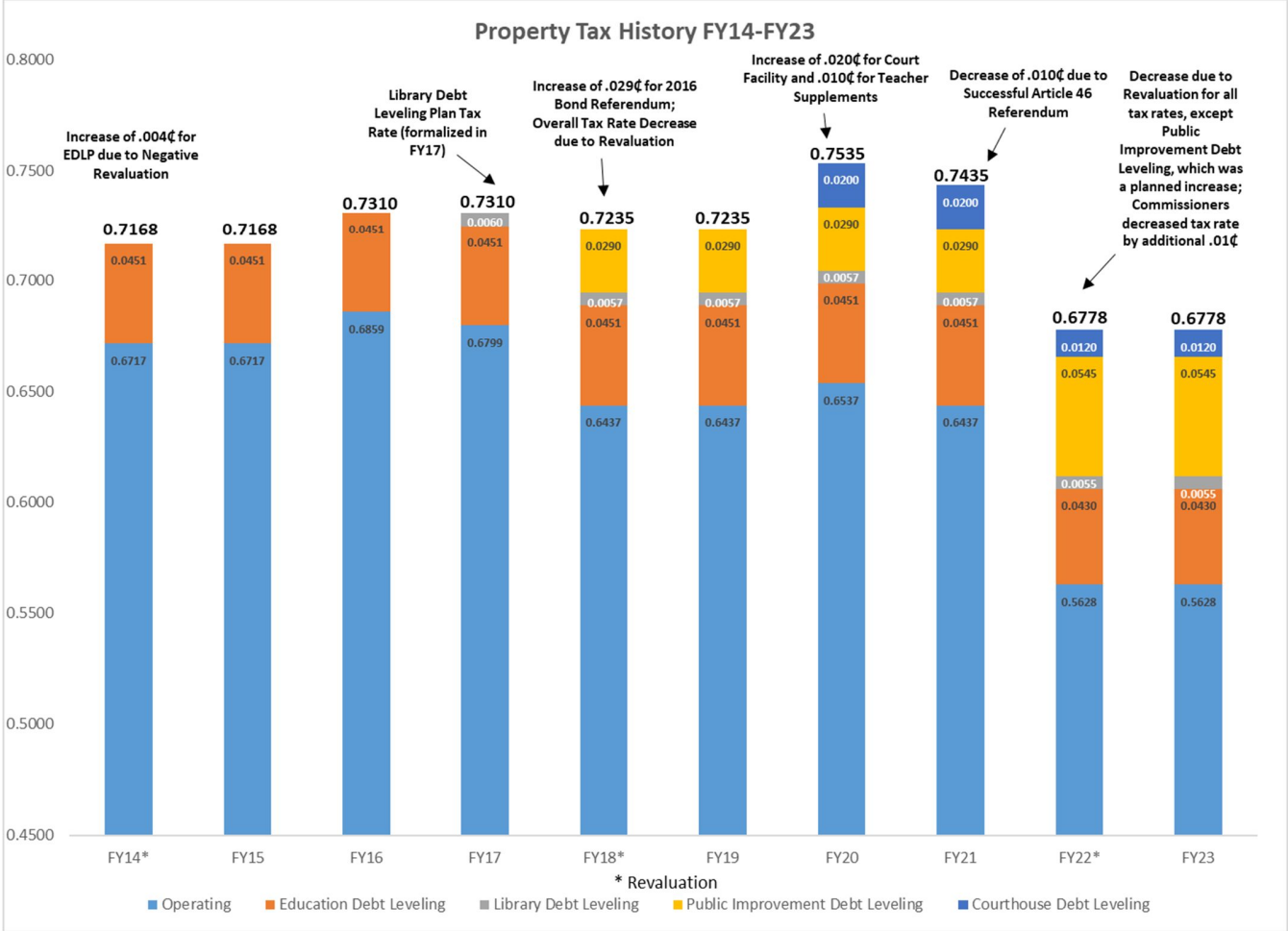
FY23 Values - 5/1/22	\$43,824,702,396
Total Property Tax Levy 2022-2023	\$297,043,833
Total Property Tax Levy @ 99.32%	\$295,023,935
1¢ Equivalent =	\$4,352,669

- The Fiscal Year 2022-2023 Adopted Budget includes an Ad Valorem Property Tax Rate of 67.78¢, the same tax rate included in the Fiscal Year 2021-2022 Adopted Budget.
- As mentioned previously, the County's Ad Valorem Property Tax Rate is essentially comprised of five (5) different rates: 1) 56.28¢ - the rate to provide County services; 2) 4.30¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5 million of 2008 voter-approved debt; 3) 0.55¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; 4) 5.45¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks; and 5) 1.20¢ - the rate for the new Court Facility that is being built to replace the current Hall of Justice. The chart

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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

Chart 9 – Property Tax History by Fiscal Year



Debt Leveling, Lottery Funds, and Debt Service Revenue

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. The County has four debt leveling plans in place: the 2006 Education Debt Leveling Plan (EDLP) and 2008 Education Debt Leveling Plans are merged together at 4.30¢, the 2015 Library Debt Leveling Plan at 0.55¢, the 2016 Public Improvement Bond Debt Leveling Plan at 5.45¢, and the Court Facilities Debt Leveling Plan at 1.20¢.
- The FY23 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.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Fund Balance Appropriated

- The FY23 Adopted Budget includes \$15,952,670 of Unreserved Fund Balance which is higher than what was used in the FY22 Adopted Budget in terms of dollars and as a percentage of the total budget.
- Actual expenditures compared to budgeted expenditures have averaged 94% the past several years so Fund Balance Appropriated is the target for reversions from departments at the end of the fiscal year.
- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures of the subsequent year's budget. With the FY23 Adopted Budget totaling \$532,874,784, the County will require \$74,602,470 to be reserved in fund balance.

EXPENDITURE AND COUNTY DOLLAR CHANGES

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

Employee Compensation Adjustment

- *Employee Benefits*
 - Health Insurance is increasing 1% while Dental costs are not projected to increase in FY23. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and are treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees.
- *Performance Adjustments*
 - The FY23 Adopted Budget assumes average performance adjustments of approximately 2.71%, with a range of 1% - 5%, which is an increase over the current year budget that has a range of 1% - 4%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. This percentage is applied to the market rate of an employee's position class. The total budgeted amount for Performance Adjustments plus benefits is \$1,892,100.
- *Compensation/Classification Adjustments*
 - The FY23 Adopted Budget also includes \$5,912,492 for compensation and classification adjustments for positions across all County departments, depending on the results of the Lockton study.
- *401(k) for Non-Law Enforcement Employees*
 - The FY23 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.

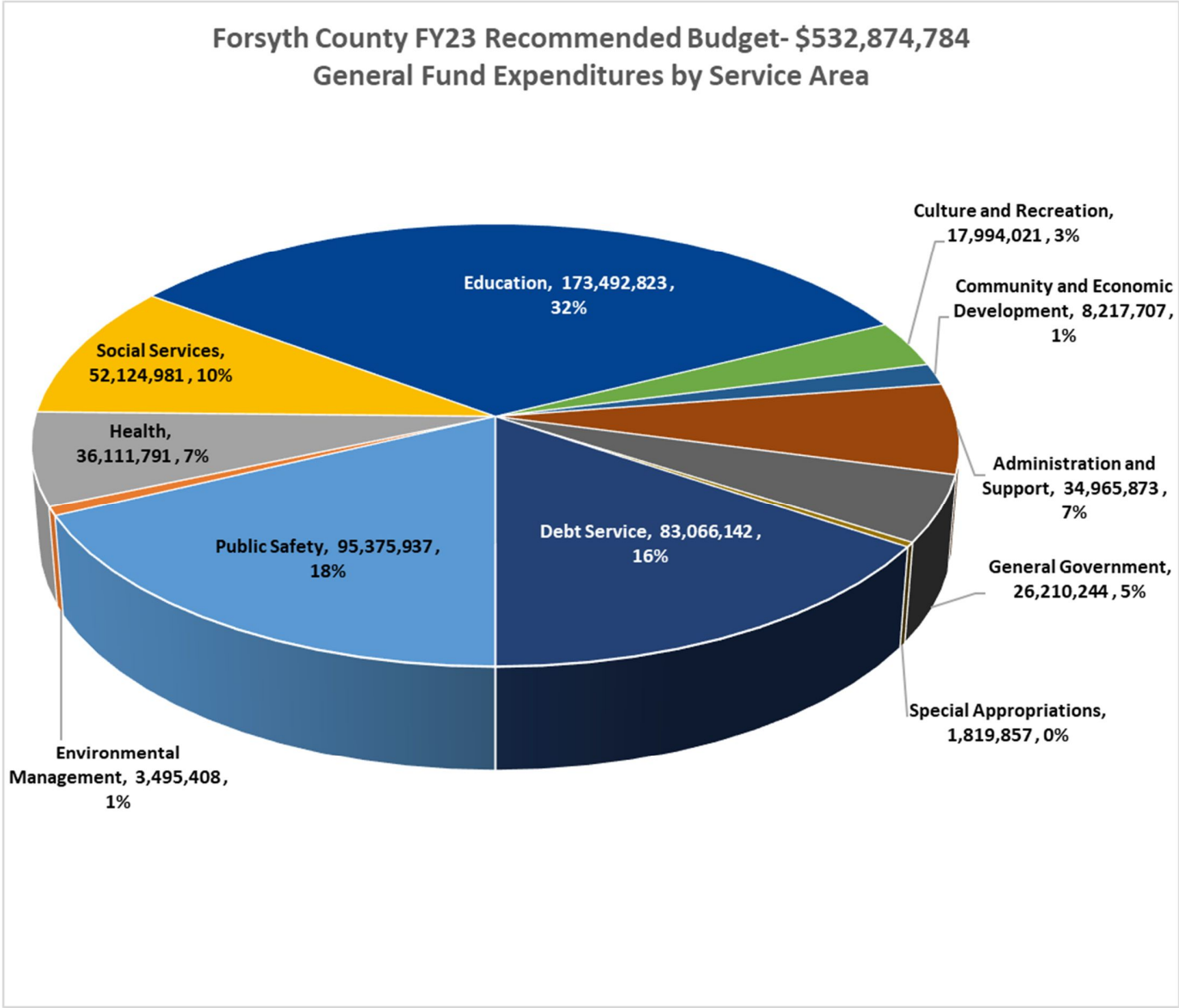
EXPENDITURES BY SERVICE AREA

The following section of the Overview of Changes provides information on the different service areas of Forsyth County and how they make up the FY23 Adopted Budget. As evidenced in the chart below, Education, Public Safety,

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

and Debt Service are the largest service areas in terms of expenditures. Social Services and Health, two critical components of County government, are the next two largest services areas.

Chart 10 – Expenditures by Service Area



Public Safety Service Area

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

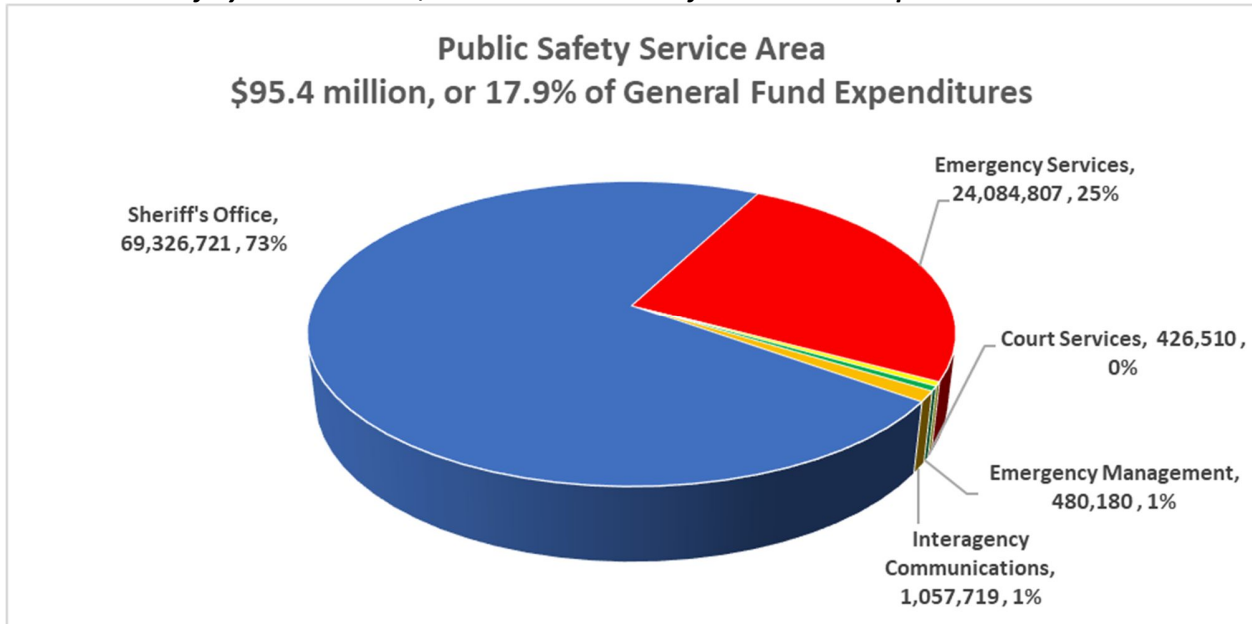
The Public Safety Service Area includes Interagency Communications, Emergency Management, the Sheriff’s Office, Emergency Services, and Court Services. The budget for this service area is 17.9% of the General Fund budget or \$95,157,089.

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

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Sheriff's Office as part of the FY20 Adopted Budget. As mentioned earlier, Medical Examiner has shifted from the Health Service Area into Public Safety, as a part of the Emergency Services budget.

Chart 11 - Public Safety Service Area - \$95.4 million – 17.9% of General Fund Expenditures



Interagency Communications

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

Sheriff's Office

- The Sheriff's Office makes up 72.7% of the Service Area. The FY23 Adopted Budget for the Sheriff's Office reflects an 8.2%, or \$4,468,393 increase in net County dollars compared to the FY22 Adopted Budget. As mentioned earlier in the Overview of Changes, the primary drivers are increases in Personal Services due to annualized adjustments related to Performance increases, as well as the midyear five percent pay increase, as well as an increase in the Jail Medical contract, an increase in the AXON Enterprises contract for body-worn cameras and a contract with P&G Security Guard, Inc. to address hiring and retention issues at the Law Enforcement Detention Center.
- The Sheriff's Office submitted several Alternate Service Level requests, which can be found in the appendices. None of these requests were approved by the Board of Commissioners.

Emergency Services

- The Emergency Services department consists of Fire, 911 Communications, and Emergency Medical Services and makes up 25.3% of the Service Area.
- The FY23 Adopted Budget for Emergency Services reflects a \$1,048,249, or 10.8% increase in net County dollars. Expenditures are increasing \$2,278,960 over the FY22 Adopted Budget, largely due to increases in

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Personal Services as well as the shift of the Medical Examiner budget to the department. However, revenue is also increasing, based on increased Charges for Services, which reduces net County dollars.

- Another significant change in Emergency Services for FY23 is the addition of eight Full-Time Telecommunicators to facilitate Winston-Salem Fire Department dispatch and call taking. The full cost of these positions will be funded by the City of Winston-Salem in FY23 with the County taking on more of the cost each year over the next four years.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high-risk patients and frequent emergency service callers who make repeated emergency department visits is funded again through the use of Behavioral Health Services dollars. One goal of the program is to improve stability and recovery of high-risk patients, thus minimizing unnecessary use of emergency department and ambulance services. Many patients treated through this program are dealing with mental health issues, so the cost of this program is being absorbed in the County allocation for Behavioral Health Services. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services.

Bridges to Hope Family Justice Center

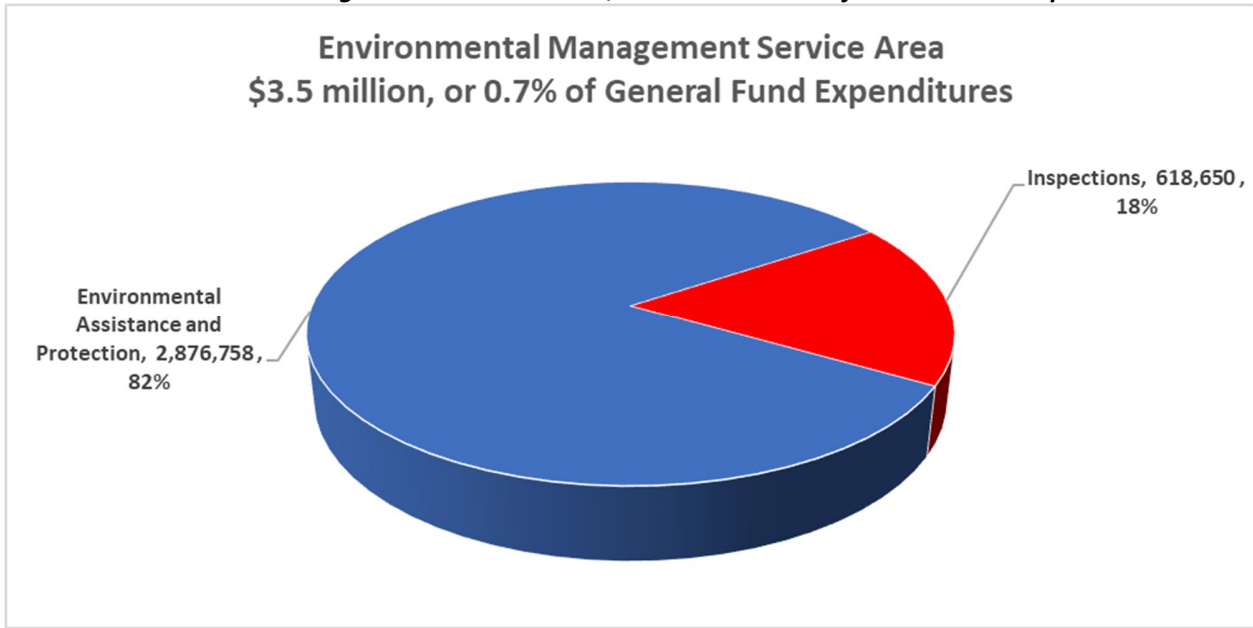
- The Bridges to Hope Family Justice Center FY23 Adopted net County dollars are decreasing \$43,713, or 10.4% compared to FY22. This used to be referred to as Court Services in prior years as it accounted for programs such as Safe on Seven and the Deferred Payment Program. The Deferred Payment Program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

Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection (EAP) and the City/County Inspections division of City/County Planning and Community Development. This service area makes up \$3,495,408, or 0.7% of the FY23 Adopted Budget.

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



Environmental Assistance and Protection

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

Inspections

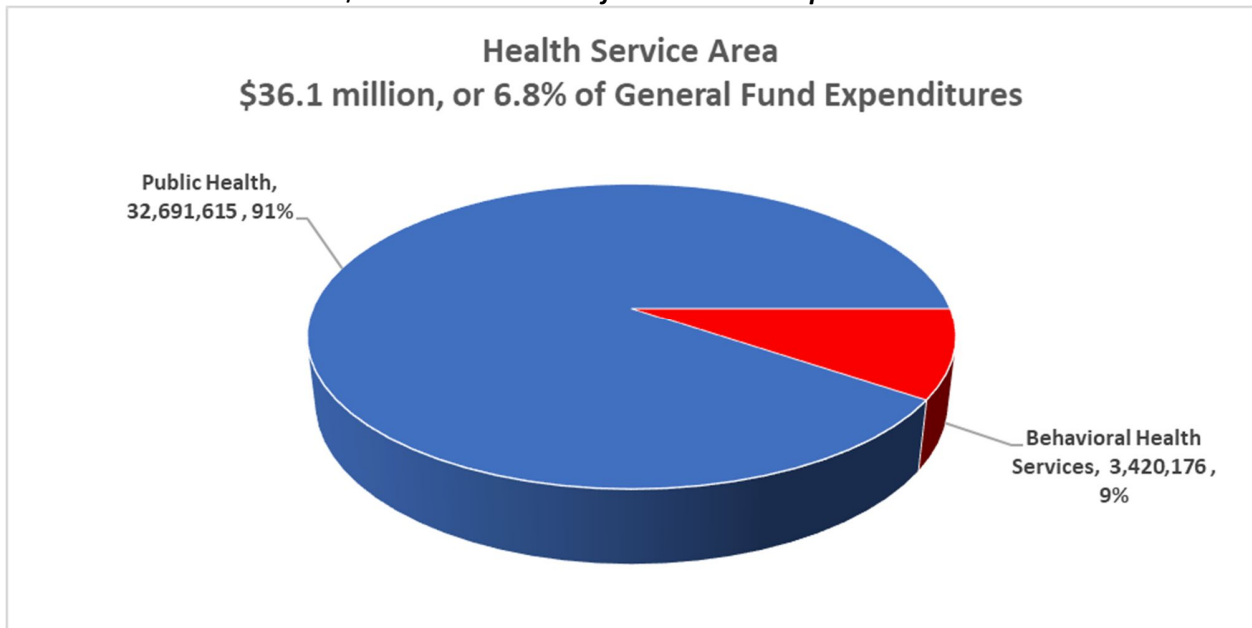
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received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

Health Service Area

The Health Service Area consists of Public Health and Behavioral Health Services. The service area makes up 6.8%, or \$36,111,791 of the FY23 Adopted Budget. Medical Examiner has been in this area for the past several years, but as mentioned previously in the Overview of Changes, this is being moved into Emergency Services for Fiscal Year 2022-2023.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 13 - Health Service Area - \$36.1 million – 6.8% of General Fund Expenditures



Behavioral Health Services

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

Public Health

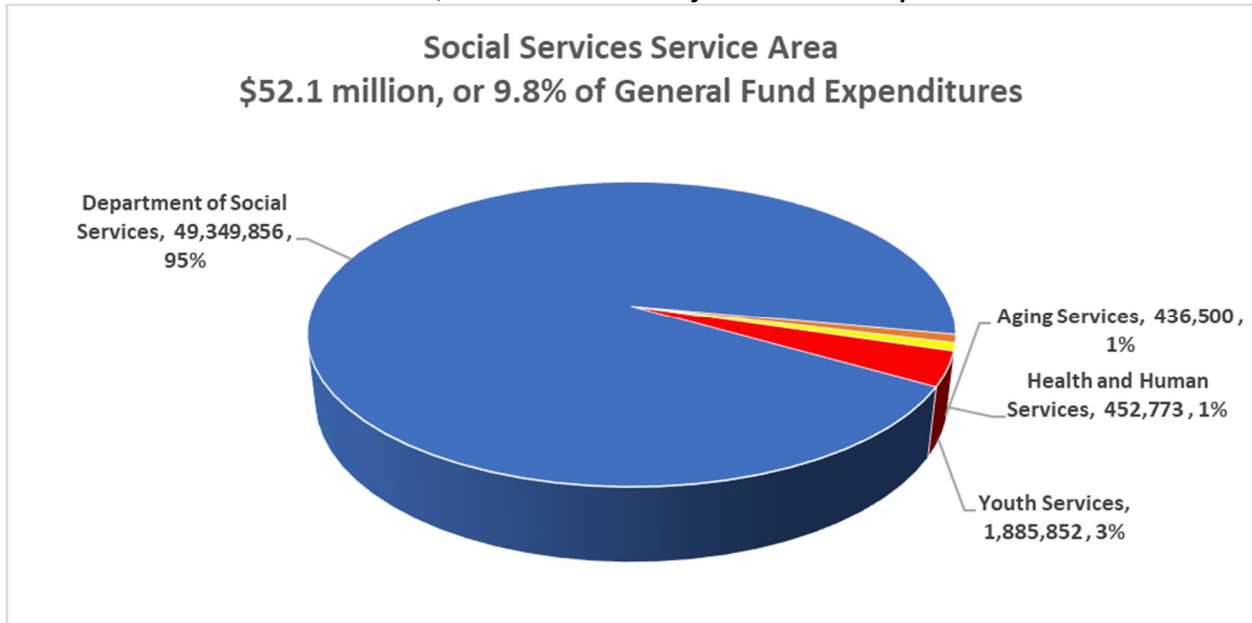
- The FY23 Adopted Budget for Public Health makes up 90.5% of the Health Service Area. For FY23, net County dollars are increasing \$532,270 or 3.8% over the FY22 Adopted Budget. Expenditures are increasing \$5,849,384, offset by increased revenue of \$5,317,114. Expenditures are increasing in Personal Services, accounting for \$2,625,872 of the increase.
- There are significant increases in revenues from various Agreement Addenda and because some of these increases are COVID-19 related, funds are budgeted in a budget reserve.
- The department submitted several Alternate Service Level requests and additional information on these requests can be found in the appendices. The Board of Commissioners approved two of these requests resulting in two additional full-time Public Health Educators for the Hispanic Liaison Project and one full-time position for the Healthy Forsyth Coordinator.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 9.8% of the FY23 Adopted Budget, or \$52,124,981. The Department of Social Services (DSS) makes up most (94.7%) of this area.

Chart 14 - Social Services Service Area - \$52.1 million – 9.8% of General Fund Expenditures



Social Services

- The Department of Social Services (DSS) FY23 Adopted Budget reflects a net County dollar increase of \$1,528,709 over the FY22 Adopted Budget. This year-over-year increase is based on expenditure increases of \$1,935,206 offset by increases in revenue of \$406,497.
- Personal Services is increasing \$2,281,262 while there are decreases in other areas.
- Due to the number of children entering Foster Care, there is funding in Behavioral Health Services that may be transferred to the Department of Social Services if needed.

Aging Services

- Aging Services makes up 0.8% of the Social Services Service Area and consists of the County's appropriation for Senior Services' Meals-on-Wheels program, funding to the Shepherd's Center (Winston-Salem and Kernersville), and funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference. For FY23, the Shepherd's Center and Senior Services submitted Alternate Service Level requests for additional County funds, which are discussed in the Alternate Service Level section of the appendices. The request from Senior Services was partially funded increasing their appropriation by \$10,000.
- 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. To illustrate this further, the Board of Commissioners approved an additional \$100,000 for DSS to provide more assistance with In-Home Aide services.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Youth Services

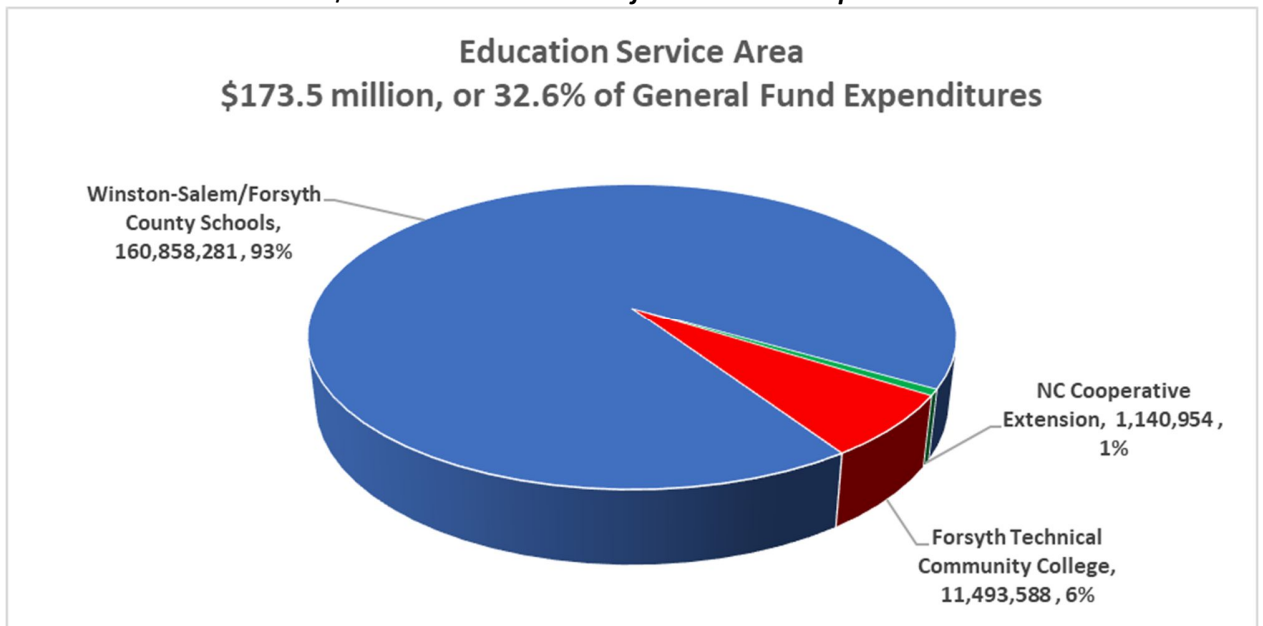
- Youth Services makes up 3.6% of the Social Services Service Area. Expenditures reflected in Youth Services are for payments to youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council (JCPC). Youth Services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

Education Service Area

The Education Service Area comprises 32.6% or \$173,492,823 of the FY23 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.

Chart 15 - Education Service Area = \$173.5 million or 32.6% of General Fund Expenditures



NC Cooperative Extension

- *Chart 14* illustrates that North Carolina Cooperative Extension accounts for a very small portion (0.7%) of the total appropriation for the Education Service Area (\$162,224,313) for FY23.
- The FY23 Adopted Budget for NC Cooperative Extension reflects a net County dollar increase of 7.4% or \$67,481 over the FY22 Adopted Budget. This increase is based on decreased expenditures of \$381,746 and decreased revenues of \$449,227. These decreases are related to a grant the department received from the USDA to repair streams and drainage ways damaged due to Hurricane Florence.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- NC Cooperative Extension submitted one Alternate Service Level request for a Full-Time Office Assistant that was approved by the Board of Commissioners. Additional information on this request can be found in the appendices.

Forsyth Technical Community College

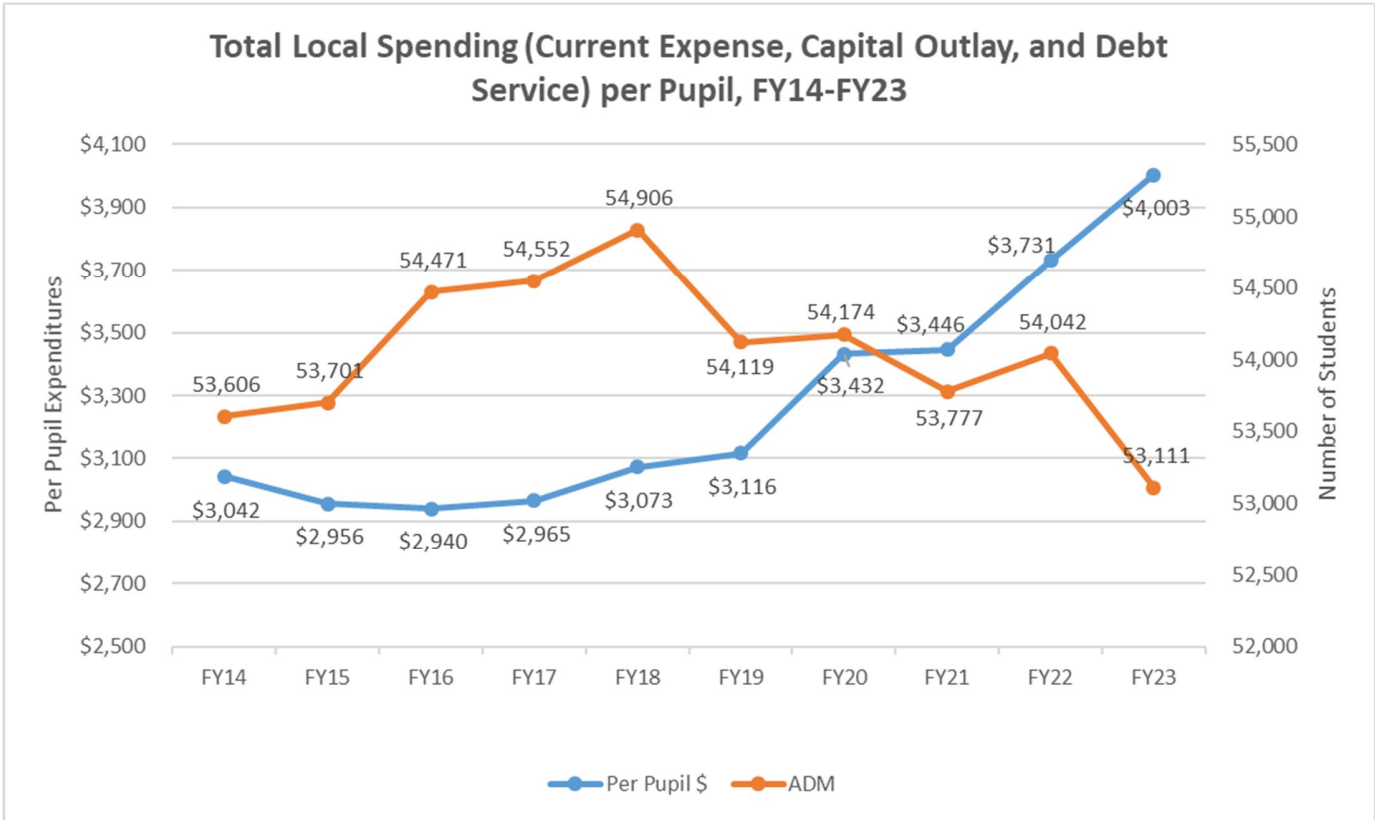
- Forsyth Technical Community College (FTCC) represents 6.6% of the Service Area. Net County dollars are increasing \$249,825, or 2.2% in the FY23 Adopted Budget when compared to the FY22 Adopted Budget.

Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 92.7% of the Service Area. For the past several years, a School Funding Formula has been the basis for establishing the Adopted appropriation. The formula results were generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula resulted in additional funding for the school system and this funding could be held in their fund balance for when there are downturns in the economy. In addition, the formula was designed to allow the school system to generate enough fund balance to cover the opening of new schools, rather than asking the County for additional resources. Because of questions around the effectiveness of the formula, the FY22 Adopted Budget was based on a review of requested increases from WSFCS.
- For Fiscal Year 2022-2023, Winston-Salem/Forsyth County Schools requested an increase of \$18,658,420 over the FY22 Adopted Budget. The FY23 Adopted Budget is \$160,858,431, an increase of \$11,400,431, or 7.6% over the FY22 Adopted Budget. This recommendation is based on the funding formula, without the Enrollment Factor, which would have resulted in decreased funding.
- The actual General Fund expenditures for WSFCS are greater than the \$160.9 million shown in *Chart 9*. In Debt Service, approximately \$51.8 million of the budget for Debt Service is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System and this can be found in the Program Summary in the General Fund section of the budget document.
- Additionally, in FY11, Forsyth County Commissioners approved the creation of a Schools Capital Maintenance Capital Projects Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the capital projects ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual projects ordinance are 2/3rds bonds (issued every other year) and an annual appropriation from the General Fund. For FY23, \$1,735,000 of the Schools appropriation will be transferred to the 2022 WSFCS Capital Maintenance Capital Projects Ordinance to continue this arrangement.
- Per Pupil Spending is used most often when discussing school funding. The FY23 Adopted Budget increases per pupil spending to \$4,003 per pupil (based on a projected average daily membership of 53,111 (non-Charter School) students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service. *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

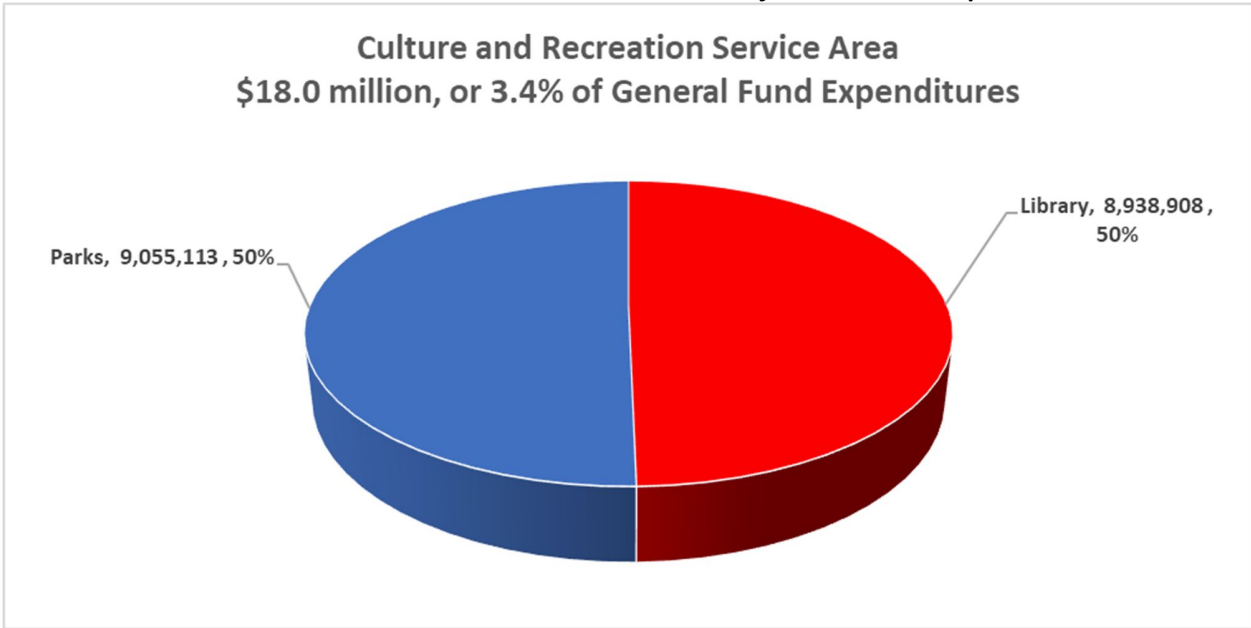
Graph 1- Ten-year History of Total Local per Pupil Spending



Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$17,994,021, or 3.4% of the FY23 Adopted Budget.

Chart 16 - Culture & Recreation Service Area - \$18.0 million - 3.4% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Library

- The Library makes up 49.7% of the Culture and Recreation Service Area. The FY23 Adopted Budget for the Library System reflects a net County dollar increase of \$583,137 or 7.3% over the FY22 Adopted Budget. Most of the increase is related to Personal Services along with a decrease in revenue.
- The Library submitted three Alternate Service Level requests and additional information on these requests can be found in the appendices. The Board of Commissioners approved two of these requests resulting in one additional full-time Fiscal Technician and two full-time Library Assistants.

Parks

- The Parks Department makes up 50.3% of the Culture and Recreation Service Area in the FY23 Adopted Budget and reflects a \$111,444 net County dollar increase over the FY22 Adopted Budget.
- Drivers of the net County dollar increase include Personal Services increases of \$604,504 and an increase of \$245,440 in Other Purchased Services, offset by a decrease in Capital of \$657,500.
- The County strives to operate Tanglewood Park as an Enterprise activity where revenues offset expenditures, much like a business. The chart on the following pages demonstrate the enterprise activities at Tanglewood Park.

Chart 17 – Enterprise Activities at Tanglewood Park

Golf		FY20	FY21	FY22	FY22	FY23	FY23
		Actual	Actual	Adopted	Estimate	Request	Adopted
Operations	Expenditures	\$ 1,785,936	\$ 1,730,286	\$ 1,691,965	\$ 1,684,991	\$ 1,934,516	\$ 1,930,071
	Revenues	\$ 1,897,482	\$ 2,283,669	\$ 2,013,150	\$ 2,076,000	\$ 2,175,650	\$ 2,175,650
	Net	\$ 111,546	\$ 553,383	\$ 321,185	\$ 391,009	\$ 241,134	\$ 245,579
Overhead	Expenditures	\$ 100,061	\$ 106,574	\$ 134,377	\$ 130,824	\$ 135,808	\$ 135,808
Golf Total	Expenditures	\$ 1,885,997	\$ 1,836,860	\$ 1,826,342	\$ 1,815,815	\$ 2,070,324	\$ 2,065,879
	Revenues	\$ 1,897,482	\$ 2,283,669	\$ 2,013,150	\$ 2,076,000	\$ 2,175,650	\$ 2,175,650
	Net	\$ 11,485	\$ 446,809	\$ 186,808	\$ 260,185	\$ 105,326	\$ 109,771
Accommodations		FY20	FY21	FY22	FY22	FY23	FY23
		Actual	Actual	Adopted	Estimate	Request	Adopted
Operations	Expenditures	\$ 160,745	\$ 102,835	\$ 22,300	\$ 13,114	\$ 23,300	\$ 23,300
	Revenues	\$ 127,111	\$ 37,604	\$ 22,300	\$ 34,400	\$ 34,742	\$ 34,742
	Net	\$ (33,634)	\$ (65,231)	\$ -	\$ 21,286	\$ 11,442	\$ 11,442
Campground	Expenditures	\$ 96,975	\$ 108,506	\$ 146,450	\$ 127,917	\$ 157,011	\$ 156,011
	Revenues	\$ 320,713	\$ 408,964	\$ 320,000	\$ 402,000	\$ 400,000	\$ 400,000
	Net	\$ 223,738	\$ 300,458	\$ 173,550	\$ 274,083	\$ 242,989	\$ 243,989
Accom Overhead		\$ 27,100	\$ 23,233	\$ 26,181	\$ 26,767	\$ 27,413	\$ 27,413
Total	Expenditures	\$ 284,820	\$ 234,574	\$ 194,931	\$ 167,798	\$ 207,724	\$ 206,724
	Revenues	\$ 447,824	\$ 446,568	\$ 342,300	\$ 436,400	\$ 434,742	\$ 434,742
	Net	\$ 163,004	\$ 211,994	\$ 147,369	\$ 268,602	\$ 227,018	\$ 228,018

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 17 – Enterprise Activities at Tanglewood Park continued

Special Events		FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Estimate	FY23 Request	FY23 Adopted
Festival of Lights	Expenditures	\$ 589,920	\$ 594,463	\$ 640,872	\$ 656,762	\$ 816,956	\$ 670,316
	Revenues	\$ 885,248	\$ 900,281	\$ 1,108,900	\$ 1,304,621	\$ 1,258,500	\$ 1,258,500
	Net	\$ 295,328	\$ 305,818	\$ 468,028	\$ 647,859	\$ 441,544	\$ 588,184
Special Events	Expenditures	\$ 156,953	\$ 162,957	\$ 182,177	\$ 168,244	\$ 202,101	\$ 201,851
	Revenues	\$ 190,693	\$ 134,157	\$ 239,000	\$ 235,200	\$ 241,025	\$ 241,025
	Net	\$ 33,740	\$ (28,800)	\$ 56,823	\$ 66,956	\$ 38,924	\$ 39,174
Pool	Expenditures	\$ 259,496	\$ 145,088	\$ 318,986	\$ 294,138	\$ 395,848	\$ 392,848
	Revenues	\$ 287,127	\$ 170,162	\$ 362,500	\$ 299,000	\$ 452,000	\$ 452,000
	Net	\$ 27,631	\$ 25,074	\$ 43,514	\$ 4,862	\$ 56,152	\$ 59,152
Tennis	Expenditures	\$ 17,089	\$ 14,950	\$ 17,450	\$ 15,926	\$ 18,298	\$ 18,298
	Revenues	\$ 10,811	\$ 13,502	\$ 14,000	\$ 13,500	\$ 13,300	\$ 13,300
	Net	\$ (6,278)	\$ (1,448)	\$ (3,450)	\$ (2,426)	\$ (4,998)	\$ (4,998)
Seasonal Overhead		\$ 92,822	\$ 83,360	\$ 108,875	\$ 101,687	\$ 107,769	\$ 107,769
Total	Expenditures	\$ 1,116,280	\$ 1,000,818	\$ 1,268,360	\$ 1,236,757	\$ 1,540,972	\$ 1,391,082
	Revenues	\$ 1,373,879	\$ 1,218,102	\$ 1,724,400	\$ 1,852,321	\$ 1,964,825	\$ 1,964,825
	Net	\$ 257,599	\$ 217,284	\$ 456,040	\$ 615,564	\$ 423,853	\$ 573,743
Total Enterprise		FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Estimate	FY23 Request	FY23 Adopted
Expenditures		\$ 3,287,097	\$ 3,072,252	\$ 3,289,633	\$ 3,220,370	\$ 3,819,020	\$ 3,663,685
Revenues		\$ 3,719,185	\$ 3,948,339	\$ 4,079,850	\$ 4,364,721	\$ 4,575,217	\$ 4,575,217
Net		\$ 432,088	\$ 876,087	\$ 790,217	\$ 1,144,351	\$ 756,197	\$ 911,532

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

Chart 18 – Non-Enterprise Activities at Tanglewood Park

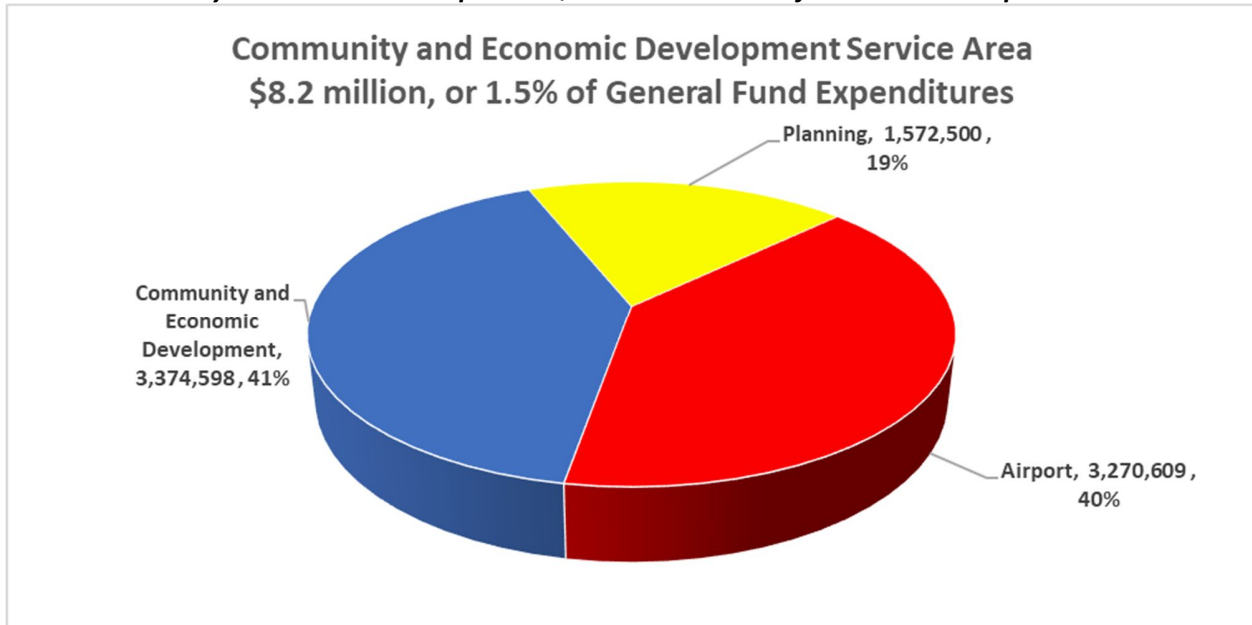
Maintenance		FY20 Actual	FY21 Actual	FY22 Adopted	FY22 Estimate	FY23 Request	FY23 Adopted
Operations	Expenditures	\$ 1,794,806	\$ 1,795,429	\$ 2,099,735	\$ 1,975,445	\$ 2,683,892	\$ 2,307,412
	Revenues	\$ 182,864	\$ 210,315	\$ 187,100	\$ 204,210	\$ 196,437	\$ 195,937
	Net	\$ (1,611,942)	\$ (1,585,114)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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Community & Economic Development Service Area

The Community & Economic Development Area consists of Community and Economic Development, Planning, and the Smith Reynolds Airport. This service area makes up \$8,217,707, or 1.5% of General Fund expenditures in the FY23 Adopted Budget.

Chart 19 - Community & Economic Development - \$8.2 million - 1.5% of General Fund Expenditures



Community and Economic Development

- Community and Economic Development makes up 41.1% of this Service Area. The FY23 Adopted Budget for Community and Economic Development reflects a net County dollar decrease of \$440,418, driven largely by reduced Payments to Other Agencies.
- The reduction in Payments to Other Agencies is largely related to incentive payments that will not be made in Fiscal Year 2023 but is also driven by the elimination of the payment to the City of Winston-Salem for the Church and Fourth Street Parking Deck.

Planning & Community Development

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

Airport

- In Fiscal Year 2019, the Board of Commissioners voted to transition the Smith Reynolds Airport to a County department in an effort to provide assistance in realizing better efficiencies of operations and make it more of an economic development driver for the area.
- Revenue for Smith Reynolds Airport includes lease income, space rental, reimbursements for utilities, and commissions and is projected to be \$3,270,609 for FY23.

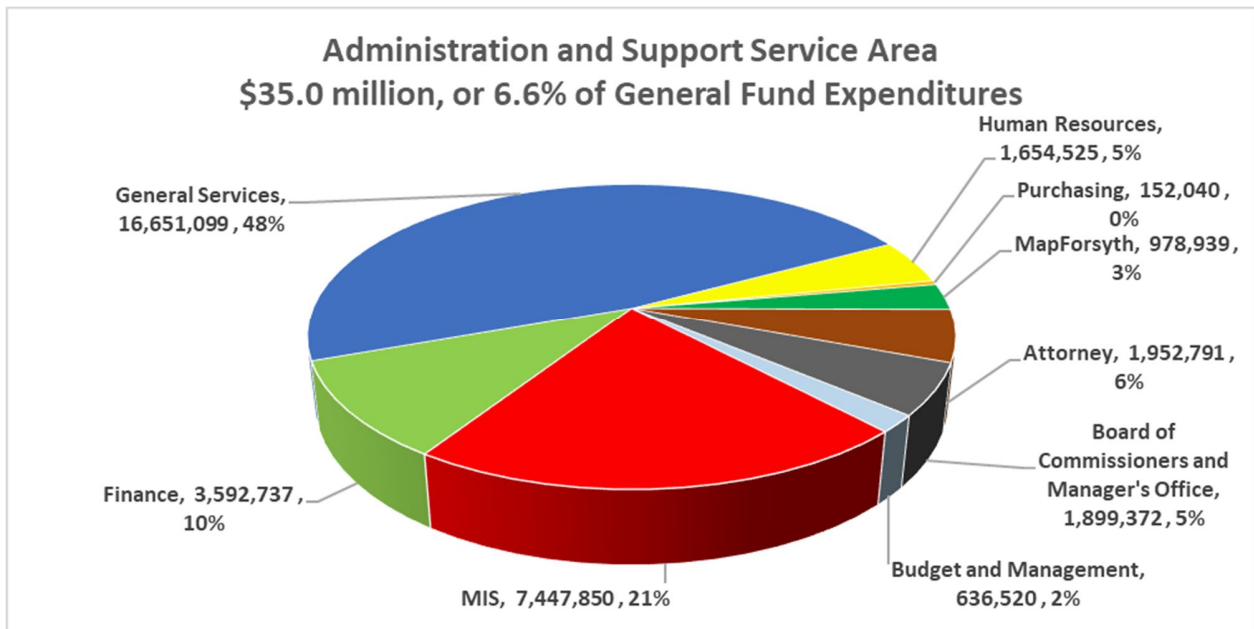
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Expenditures are budgeted at \$3,270,609 as well, although this includes a Budget Reserve of \$36,055 to account for expenditures budgeted lower than projected revenue. This reserve is much lower than prior years due to debt service associated with the Limited Obligation Bonds that were issued for the airport. Debt Service for the airport totals \$1,223,603 in Fiscal Year 2022-2023. Additionally, the Federal Aviation Administration prohibits the use of airport revenue for purposes other than an airport’s capital or operating costs.

Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: Budget & Management, Management Information Services (MIS), Finance, General Services, Human Resources, Purchasing, MapForsyth, County Attorney, and County Manager & Commissioners. This service area comprises \$34,591,943 or 6.5% of the FY23 Adopted Budget.

Chart 20 - Administration & Support Service Area - \$35.0 million – 6.6% of General Fund Expenditures



Budget and Management

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

Management Information Systems (MIS)

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Finance

- Finance makes up 10.3% of the Administration and Support Service Area. The FY23 Adopted Budget for the Finance department reflects a net County dollar increase of \$180,588 or 5.8% over the FY22 Adopted Budget.
- The significant increase to Finance's budget in FY23 is driven by the new Enterprise Resource Planning system the Board of Commissioners approved in FY21. As part of this new system, the software costs are increasing significantly and while these will be offset by decreases in other software costs, both systems will run concurrently in FY22, meaning these decreases will not be effective in FY22.
- The increase to Finance's budget would have been larger but the decision was made to shift the costs of Internal Audit, which includes two positions, to the County Commissioners and County Manager's Office in FY23.

General Services

- The FY23 Adopted Budget for General Services reflects a net County dollar increase of \$1,360,259 or 9.7% over the FY22 Adopted Budget.
- Significant drivers of this increase are related to increases in Personal Services of \$594,627 along with an increased budget for Gasoline due to rising fuel prices. Revenue is decreasing from the Winston-Salem/Forsyth County Schools by \$165,000 based on better data around usage.

Human Resources

- Human Resources makes up 4.7% of the Administration and Support Service Area and reflects a \$221,666 or 15.5% increase over the FY22 Adopted Budget. This increase is driven by increases in Personal Services and Other Purchased Services. An Alternate Service Level request for one full-time Sr. HR Consultant was approved by the Board of Commissioners as part of the FY23 Adopted Budget.

Purchasing

- Purchasing is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement where the County pays a portion of this department's costs based on a percentage of work completed by the Purchasing Department compared to the amount of work performed for the City of Winston-Salem.
- Expenditures are increasing by \$12,140 in FY23.

MapForsyth

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Attorney

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

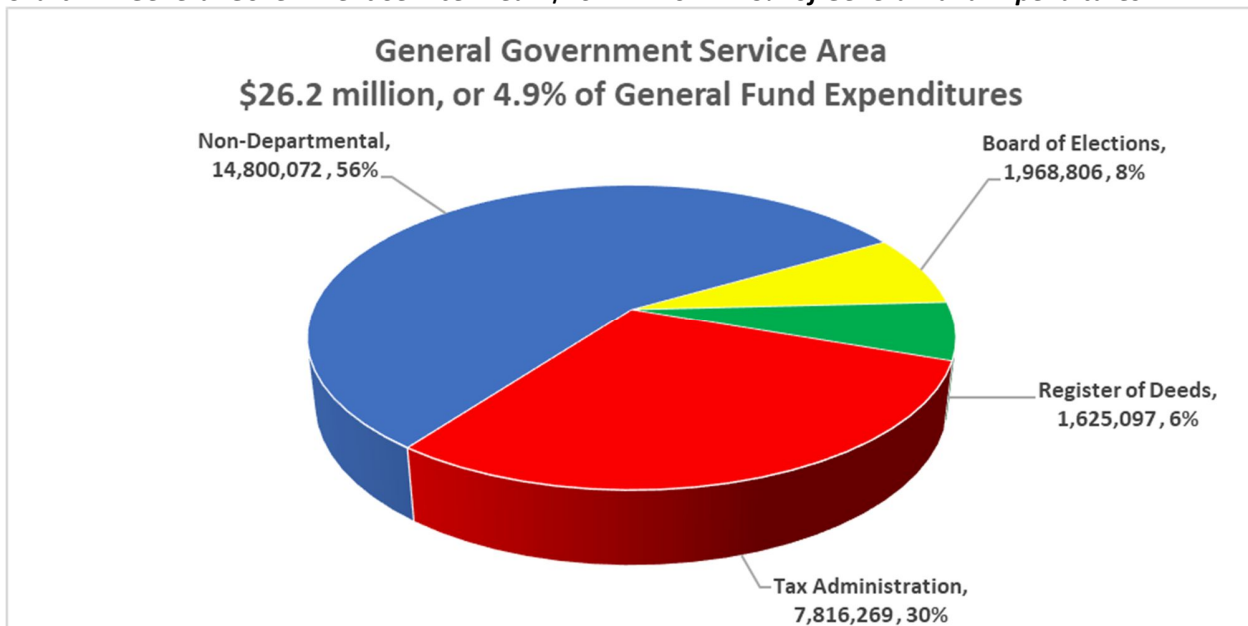
County Commissioners/Manager

- The FY23 Adopted Budget reflects a net County dollar increase of \$495,789 or 35.3% over the FY22 Adopted Budget. This increase is driven by increases in Personal Services and the shift of Internal Audit from Finance to the County Commissioners and County Manager's Office.
- There are several Alternate Service Level requests associated with the County Commissioners and Manager's Office, and additional information on these requests can be found in the appendices. The Board of Commissioners approved two Alternate Service Level requests – one partially funded for the County Connections video program and one fully funded for a new Marketing/Communications office.

General Government Service Area

The General Government Service Area includes of the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$26,210,244, or 4.9% of the FY23 Adopted Budget.

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



Board of Elections

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Register of Deeds

- The FY23 Adopted Budget for the Register of Deeds office is a net County dollar decrease of \$395,337 or 11.6% from the FY22 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 FY23 Adopted Budget, net County dollars are increasing \$343,678, or 5.7%, driven by increases in Personal Services, Legal Fees, and Online Services, offset by an increase in Property Tax Collection revenue.
- Additionally, Tax submitted two Alternate Service Level requests and additional information on these requests can be found in the appendices. The Board of Commissioners approved one of these requests resulting in one additional full-time Tax Assistant for the department.

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

Special Appropriations

Special Appropriations consists of funding to various community agencies by the County and represents 0.3% of the FY23 Adopted Budget.

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

For Fiscal Year 2023, Special Appropriations includes funding for organizations according to the process listed above, with three organizations receiving an increase in funding as well (Children's Law Center, Experiment in Self-Reliance, and H.A.R.R.Y. Veterans). Additionally, ten other organizations received funding as well and this is reflected in the document sheet in the General Fund section.

Summary

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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

Chart 22 - Top Ten Net County Dollar Increases

Top Ten County Dollar Increases		FY22 to FY23	
Department	\$ Change	% Change	
Winston-Salem/Forsyth County Schools	11,400,431	7.6%	
Sheriff	4,468,393	8.2%	
Social Services	1,528,709	7.6%	
General Services	1,360,259	9.7%	
Emergency Services	1,048,249	10.8%	
Library	583,137	7.3%	
Public Health	532,270	3.8%	
County Commissioners and Manager	495,789	35.3%	
Health and Human Services	452,773	New Dept.	
Tax Administration	343,678	5.7%	

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

Chart 23 –Net County Dollar Decreases

County Dollar Increases		FY22 to FY23	
Department	\$ Change	% Change	
Bridges to Hope Family Justice Center	(43,713)	-10.4%	
Youth Services	(155,000)	-14.1%	
Aging Services	(205,000)	-32.0%	
Inspections	(267,960)	-70.9%	
Medical Examiner	(359,150)	-100.0%	
Register of Deeds	(395,337)	-11.6%	
Community and Economic Development	(440,418)	-14.7%	
Non-Departmental	(23,248,818)	-5.9%	

As reflected in many of the charts and throughout this overview, the FY23 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 FY23 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 2023 <u>Adopted</u>	FY 2024 <u>Projection</u>	FY 2025 <u>Projection</u>
Expenditures			
Public Safety	95,375,937	97,760,335	99,226,740
Environmental Management	3,495,408	3,569,653	3,645,476
Health	36,111,791	36,147,084	36,182,412
Social Services	52,124,981	52,238,770	52,352,808
Education	173,492,823	176,095,215	181,527,248
Culture and Recreation	17,994,021	18,266,687	18,543,485
Community & Economic Development	8,217,707	8,382,061	8,549,702
Administration and Support	34,965,873	35,598,095	36,241,748
General Government	26,210,244	26,603,398	27,002,449
Debt Service	83,066,142	87,665,132	86,427,586
Special Appropriations	1,819,857	1,286,520	1,299,385
Total Expenditures	532,874,784	543,612,951	550,999,039
Revenues			
Public Safety	24,100,560	24,466,265	24,466,265
Environmental Management	1,453,320	1,505,937	1,560,459
Health	18,867,198	19,055,870	19,246,429
Social Services	28,626,135	29,012,359	29,403,795
Education	159,620	162,014	164,445
Culture and Recreation	5,878,975	5,967,160	6,056,667
Community & Economic Development	4,088,111	4,477,469	4,903,910
Administration and Support	1,808,132	1,818,767	1,829,465
General Government	439,683,315	448,801,905	454,513,113
Debt Service	8,209,418	8,345,205	8,483,238
Total Revenues	532,874,784	543,612,951	550,627,785
Primary County Dollars			
Current Year Property Taxes	295,023,935	302,651,866	307,844,763
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,420,000	1,425,000	1,450,000
Sales Taxes	102,081,551	104,123,182	106,205,646
Earnings on Investments	1,001,500	1,050,000	1,100,000
Fund Balance Appropriated	15,197,370	15,391,893	15,567,431
Total Primary County Dollars	416,774,356	426,691,941	434,217,840
Debt Information			
Debt Service Payments	81,646,826	85,667,132	84,427,586
Debt Service % of Budget	15.3%	15.8%	15.3%

	GENERAL FUND		
	FY 2026	FY 2027	FY2028
	Projection	Projection	Projection
Expenditures	(revaluation)		
Public Safety	101,211,275	104,247,614	106,853,804
Environmental Management	3,722,909	3,801,987	3,882,744
Health	36,217,774	36,253,171	36,288,603
Social Services	52,467,094	52,581,630	52,696,417
Education	187,126,844	192,899,171	198,849,558
Culture and Recreation	18,824,476	19,109,726	19,399,299
Community & Economic Development	8,720,696	8,895,110	9,073,013
Administration and Support	36,897,039	37,564,178	38,243,380
General Government	27,407,485	27,818,598	28,235,877
Debt Service	85,812,031	82,528,615	79,171,433
Special Appropriations	1,312,379	1,325,503	1,338,758
Total Expenditures	559,720,004	567,025,304	574,032,884
Revenues			
Public Safety	25,214,407	25,597,013	25,985,426
Environmental Management	1,616,955	1,675,496	1,736,157
Health	19,438,893	19,633,282	19,829,615
Social Services	29,800,511	30,202,581	30,610,075
Education	166,911	169,415	171,956
Culture and Recreation	6,147,517	6,239,730	6,333,326
Community & Economic Development	5,370,965	5,882,504	6,442,762
Administration and Support	1,840,226	1,851,051	1,861,939
General Government	461,500,064	467,131,854	472,400,384
Debt Service	8,623,554	8,642,379	8,661,246
Total Revenues	559,720,004	567,025,304	574,032,884
Primary County Dollars			
Current Year Property Taxes	325,241,449	329,250,568	338,855,197
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,475,000	1,500,000	1,525,000
Sales Taxes	108,329,759	110,496,354	112,706,281
Earnings on Investments	1,150,000	1,200,000	1,250,000
Fund Balance Appropriated	15,772,962	16,037,863	16,280,654
Total Primary County Dollars	454,019,170	460,534,785	472,667,132
Debt Information			
Debt Service Payments	83,812,031	82,008,615	77,131,433
Debt Service % of Budget	15.0%	14.5%	13.4%

EXPENDITURES

General Assumptions

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

Personnel Related: For FY23, an average of 2.71% for performance adjustments is included in the recommended budget. Employee health insurance is budgeted in all departments. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 12.10% while the retirement contribution rate for Law Enforcement employees increases to 13.1%. For FY23 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 3% increase in benefit related costs (health, dental, retirement).

Non-Personnel Related for County Departments: Except as noted below, 2.5% per year are assumed for all years after FY23.

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

Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Sheriff

Based on General Assumptions at the beginning of this section.

FY23 & Beyond

The Sheriff's Office received funding through the American Rescue Plan Act for a Juvenile Investigation and Intervention Team. The costs for this program are not included in the General Fund but this will need to be addressed once funding from ARPA is no longer available.

Emergency Services

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

FY23 & Beyond

The department submitted three Alternate Service Level requests to increase staffing levels for Fire and Emergency Medical Services operations. The Board of Commissioners partially approved a request for EMS Operations, funding half of the positions for half of the year, beginning January 1, 2023. The requests for Fire will be reviewed once FY22 closes to determine if revenue from the Countywide Overlay District can sustain these requests.

Based on General Assumptions at the beginning of this section.

Assumptions for Health Service Area

Behavioral Health**FY23 & Beyond**

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

Public Health**FY23 & Beyond**

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

Future Discussion

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

Assumptions for Social Service Area

Department of Social Services**FY23 & Beyond**

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

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System**FY23**

The FY23 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 was the basis for the FY23 Recommended Budget, although the Enrollment Factor was removed as this would have resulted in lower funding for WSFCS. A reconciliation of the Article 46 Sales Tax revenue will be brought to the Board of Commissioners once FY22 has closed.

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

Assumptions for Education Service Area continued

Forsyth Technical Community College

FY23 & Beyond

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

Assumptions for Culture & Recreation Service Area

Parks & Recreation

FY23 & Beyond

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

REVENUES

Assumptions for Public Safety Service Area

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs.

Assumptions for Health Service Area

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

Assumptions for Social Services Service Area

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

Assumptions for General Government Service Area

Non-Departmental

FY23 & Beyond

Current Year Property Taxes – Tax revenue on real and personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of all other revenues and appropriated fund balance. The tax rate is then determined by taking this amount, and dividing it by the amount per penny the tax base supports. The ad valorem rate for FY23 is adopted at 67.78 cents per \$100 valuation, the same rate as the FY22 Adopted Budget. One penny equivalent for FY23 is \$4,352,669.

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

Sales Taxes – 1.5% growth over FY22 Estimate included in FY23 Recommended Budget. Assumes 2.0% 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

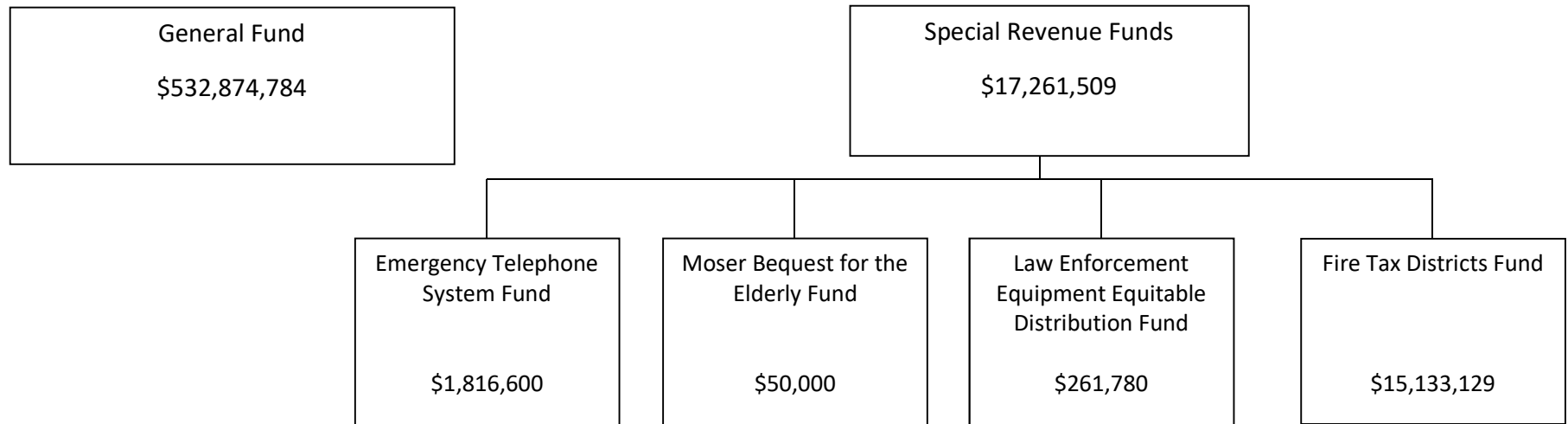
All Years *Fund Balance Appropriated* - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent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



FY23 All Funds - \$550,136,293

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- 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, \$20.15 million in Fund Balance has been appropriated with \$3.0 million being Debt Leveling proceeds to offset debt service for bonds related to either the 2006 Educational Facilities bond referendums and the Courthouse Limited Obligation Bond issuance. An additional \$1.26 million in Restricted Fund Balance is associated with Behavioral Health reserves. \$15.65 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	498,884,827	14,834,910	-	500	22,000	513,742,237
Ad Valorem Taxes	297,073,935	11,271,915	-	-	-	308,345,850
Sales Taxes	102,081,551	3,562,995	-	-	-	105,644,546
Other Taxes	1,420,000	-	-	-	-	1,420,000
Licenses & Permits	751,350	-	-	-	-	751,350
Intergovernmental	54,670,898	-	-	-	20,000	54,690,898
Charges for Services	32,920,646	-	-	-	-	32,920,646
Earnings on Investments	130,000	-	-	500	2,000	132,500
Other Revenues	9,836,447	-	-	-	-	9,836,447
Expenditures	532,874,784	15,133,129	1,816,600	50,000	261,780	550,136,293
Public Safety	95,348,018	15,133,129	1,816,600	-	261,780	112,559,527
Environmental Management	3,495,408	-	-	-	-	3,495,408
Health	36,111,791	-	-	-	-	36,111,791
Social Services	52,124,981	-	-	50,000	-	52,174,981
Education	171,757,823	-	-	-	-	171,757,823
Culture & Recreation	17,994,021	-	-	-	-	17,994,021
Community & Economic Development	8,165,517	-	-	-	-	8,165,517
Administration & Support	34,965,873	-	-	-	-	34,965,873
General Government	28,025,353	-	-	-	-	28,025,353
Debt	83,066,142	-	-	-	-	83,066,142
Special Appropriations	1,819,857	-	-	-	-	1,819,857
Revenues Over/(Under) Expenditures	(33,989,957)	(298,219)	(1,816,600)	(49,500)	(239,780)	(36,394,056)
Other Financing Sources/(Uses)						
Operating Transfers In						
Fire Tax Districts	3,562,995	-	-	-	-	3,562,995
Law Enforcement Equitable Distribution	261,780	-	-	-	-	261,780
State Lottery Proceeds	3,650,000	-	-	-	-	3,650,000
General Fund	-	-	-	-	-	-
Total Operating Transfers In	7,474,775	-	-	-	-	7,474,775
Operating Transfers to General Fund	-	(3,562,995)	-	-	(261,780)	(3,824,775)
Fund Balance Gained/(Appropriated)	(26,515,182)	(298,219)	(1,816,600)	(49,500)	(239,780)	(32,744,056)

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

All Funds

	FY 20-21	FY 21-22		REQUEST	FY 22-23	
	ACTUAL	ORIGINAL	ESTIMATE		RECOMM.	ADOPTED
Funding Sources						
Taxes:						
Ad Valorem	297,548,507	299,318,246	303,022,224	338,532,235	308,301,110	308,345,850
Sales Taxes	97,253,546	95,542,652	106,498,529	105,644,546	105,644,546	105,644,546
Occupancy Tax	586,773	655,000	915,000	950,000	950,000	1,000,000
Gross Receipts	483,922	400,000	424,639	420,000	420,000	420,000
Total Taxes	395,872,748	395,915,898	410,860,392	445,546,781	415,315,656	415,410,396
Licenses & Permits	1,101,225	850,100	885,822	876,350	751,350	751,350
Intergovernmental	44,901,680	44,284,173	52,200,083	54,796,017	54,585,257	54,690,898
Charges for Services	26,376,464	26,599,171	27,994,998	29,807,559	29,714,646	32,920,646
Interest Earnings	260,479	352,500	307,129	1,004,000	1,004,000	132,500
Other Revenue	8,829,954	12,000,565	12,608,595	12,152,028	12,042,947	9,836,447
Operating Transfers In	6,331,519	21,508,213	9,199,137	13,539,490	13,539,490	13,539,490
Fund Balance	-	12,307,998	2,732,271	19,095,270	19,095,270	16,102,767
Total Revenue	483,674,069	513,818,618	516,788,427	576,817,495	546,048,616	543,384,494
Beginning Fund Balance	138,110,129	161,835,483	161,835,483	174,555,412	174,555,412	174,555,412
Total Available Resources	621,784,198	675,654,101	678,623,910	751,372,907	720,604,028	717,939,906
Expenditures						
Public Safety	82,392,180	99,652,616	96,227,964	120,291,763	108,471,164	108,734,752
Environmental Management	2,706,629	2,997,380	3,145,502	3,820,313	3,495,408	3,495,408
Health	25,355,529	29,805,567	32,030,351	38,634,642	35,855,534	36,111,791
Social Services	41,282,977	50,497,002	47,501,845	52,770,981	51,853,397	52,124,981
Education	151,515,871	160,489,313	170,154,450	179,023,387	171,739,451	171,757,823
Culture & Recreation	14,556,308	17,361,528	15,624,422	19,149,033	17,861,795	17,994,021
Community & Economic Development	6,113,690	7,837,250	9,421,815	8,675,870	8,401,817	8,165,517
Administration & Support	28,338,935	32,067,672	31,828,774	36,918,039	34,591,943	34,965,873
General Government	16,968,322	29,936,705	14,450,003	25,128,481	22,514,660	22,560,244
Special Appropriations	1,494,319	1,635,720	741,895	2,403,059	1,261,520	1,819,857
Operating Transfers Out	3,571,215	2,799,413	3,154,940	3,824,775	3,824,775	3,824,775
Payments to Escrow Agents	-	-	-	-	-	-
Human Services - If Only Prog	-	50,000	2,778	50,000	50,000	50,000
Other Financing Uses	19,039,224	3,237,190	5,180,975	3,665,109	3,665,109	3,665,109
Debt	66,613,516	74,602,784	74,602,784	83,066,142	83,066,142	83,066,142
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	1,800,000
Total Expenditures/Uses	459,948,715	514,770,140	504,068,498	579,221,594	548,452,715	550,136,293
Ending Fund Balance	161,835,483	160,883,961	174,555,412	172,151,313	172,151,313	167,803,613
Total Commitments & Fund Balance	621,784,198	675,654,101	678,623,910	751,372,907	720,604,028	717,939,906

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

General Fund

	FY 20-21	FY 21-22		FY 22-23		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Funding Sources						
Taxes:						
Ad Valorem	287,346,843	288,605,215	292,225,204	327,126,515	297,073,935	297,073,935
Sales	94,565,637	92,868,239	103,509,697	102,081,551	102,081,551	102,081,551
Occupancy Tax	586,773	655,000	915,000	950,000	950,000	1,000,000
Gross Receipts	483,922	400,000	424,639	420,000	420,000	420,000
Total Taxes	382,983,175	382,528,454	397,074,540	430,578,066	400,525,486	400,575,486
Licenses & Permits	1,101,225	850,100	885,822	876,350	751,350	751,350
Intergovernmental	44,354,587	43,926,027	51,760,623	54,776,017	54,565,257	54,670,898
Charges for Services	26,376,464	26,599,171	27,994,998	29,807,559	29,714,646	32,920,646
Interest Earnings on Investments	251,052	350,000	301,500	1,001,500	1,001,500	130,000
Other Revenue	8,829,954	12,000,565	12,608,595	12,152,028	12,042,947	9,836,447
Operating Transfers In	6,331,519	21,508,213	9,199,137	13,539,490	13,539,490	13,539,490
Fund Balance	-	12,307,998	2,732,271	19,095,270	19,095,270	16,102,767
Total Revenue	470,227,976	500,070,528	502,557,486	561,826,280	531,235,946	528,527,084
Beginning Fund Balance	133,737,349	157,148,664	157,148,664	170,092,827	170,092,827	170,092,827
Total Available Resources	603,965,325	657,219,192	659,706,150	731,919,107	701,328,773	698,619,911
Expenditures						
Public Safety	72,831,341	87,802,417	85,104,325	106,771,224	95,129,170	95,348,018
Environmental Management	2,706,629	2,997,380	3,145,502	3,820,313	3,495,408	3,495,408
Health	25,355,529	29,805,567	32,030,351	38,634,642	35,855,534	36,111,791
Social Services	41,282,977	50,497,002	47,501,845	52,770,981	51,853,397	52,124,981
Education	151,515,871	160,489,313	170,154,450	179,023,387	171,739,451	171,757,823
Culture & Recreation	14,556,308	17,361,528	15,624,422	19,149,033	17,861,795	17,994,021
Comm & Econ Development	6,113,690	7,837,250	9,421,815	8,675,870	8,401,817	8,165,517
Administration & Support	28,338,935	32,067,672	31,828,774	36,918,039	34,591,943	34,965,873
General Government	16,968,322	29,936,705	14,450,003	25,128,481	22,514,660	22,560,244
Debt	66,613,516	74,602,784	74,602,784	83,066,142	83,066,142	83,066,142
Special Appropriations	1,494,319	1,635,720	741,895	2,403,059	1,261,520	1,819,857
Other Financing Uses	19,039,224	3,237,190	5,007,157	3,665,109	3,665,109	3,665,109
Payment to Escrow Agents	-	-	-	-	-	-
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	1,800,000
Total Expenditures/Uses	446,816,661	500,070,528	489,613,323	561,826,280	531,235,946	532,874,784
Ending Fund Balance	157,148,664	157,148,664	170,092,827	170,092,827	170,092,827	165,745,127
Total Commitments & Fund Balance	603,965,325	657,219,192	659,706,150	731,919,107	701,328,773	698,619,911

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

General Fund	FY 20-21	FY 21-22		FY 22-23		
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
Public Safety						
Emergency Mgmt	504,417	445,110	445,110	480,180	480,180	480,180
Interagency Comm	1,108,663	1,022,796	994,855	1,102,119	1,057,719	1,057,719
Sheriff	53,998,397	64,108,441	63,029,249	78,048,065	69,326,721	69,326,721
Emergency Services	17,517,754	21,805,847	20,346,811	26,731,369	23,865,959	24,084,807
Court Services	234,289	420,223	288,300	437,410	426,510	426,510
Total Public Safety	73,363,520	87,802,417	85,104,325	106,799,143	95,157,089	95,375,937
Environmental Mgmt						
Environmental Assistance and Protection	2,331,501	2,447,710	2,595,832	3,201,663	2,876,758	2,876,758
Inspections	375,128	549,670	549,670	618,650	618,650	618,650
Total Env. Mgmt	2,706,629	2,997,380	3,145,502	3,820,313	3,495,408	3,495,408
Health						
Medical Examiner	430,000	359,150	384,500	-	-	-
Centerpoint	1,993,908	2,604,186	2,579,186	5,146,755	3,420,176	3,420,176
Public Health	22,931,621	26,842,231	29,066,665	33,487,887	32,435,358	32,691,615
Total Health	25,355,529	29,805,567	32,030,351	38,634,642	35,855,534	36,111,791
Social Svcs						
Social Svcs	38,849,522	47,414,650	45,045,623	49,673,600	49,088,272	49,349,856
Health and Human Services	-	-	-	452,773	452,773	452,773
Aging Services	425,000	641,500	640,000	476,500	426,500	436,500
Youth Svcs	2,008,455	2,440,852	1,816,222	2,168,108	1,885,852	1,885,852
Total Social Svcs	41,282,977	50,497,002	47,501,845	52,770,981	51,853,397	52,124,981
Education						
NC Cooperative Ext	818,759	1,522,700	1,361,852	1,148,529	1,122,582	1,140,954
FTCC	11,101,231	11,243,763	11,243,763	11,493,588	11,493,588	11,493,588
Schools	141,330,881	149,457,850	159,283,835	168,116,270	160,858,281	160,858,281
Total Education	153,250,871	162,224,313	171,889,450	180,758,387	173,474,451	173,492,823
Culture & Recreation						
Library	7,309,616	8,416,370	7,251,262	9,249,525	8,806,682	8,938,908
Parks & Rec.	7,246,692	8,945,158	8,373,160	9,899,508	9,055,113	9,055,113
Total Culture & Rec	14,556,308	17,361,528	15,624,422	19,149,033	17,861,795	17,994,021
Community & Econ Dev						
Community and Economic Development	2,680,752	3,078,888	5,867,877	3,887,951	3,613,898	3,374,598
Planning	1,268,825	1,519,100	1,519,100	1,572,500	1,572,500	1,572,500
Airport	2,213,671	3,291,452	2,087,028	3,267,609	3,267,609	3,270,609
Total Comm & Econ Dev	6,163,248	7,889,440	9,474,005	8,728,060	8,454,007	8,217,707

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

General Fund	FY 20-21	FY 21-22		FY 22-23		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Admin & Support						
Budget & Mgmt	531,941	577,224	509,432	636,520	636,520	636,520
Finance	2,702,392	3,366,049	3,302,504	3,626,237	3,592,737	3,592,737
General Svs	13,642,455	15,456,340	15,675,031	17,116,192	16,591,940	16,651,099
MIS	6,368,535	7,210,441	6,886,006	8,319,135	7,447,850	7,447,850
Human Resources	1,377,785	1,426,459	1,624,511	1,714,093	1,579,026	1,654,525
Purchasing	138,096	139,900	139,900	152,040	152,040	152,040
MapForsyth	671,392	706,607	651,804	978,939	978,939	978,939
County Commr & Mgr	1,226,528	1,403,583	1,450,329	2,422,092	1,660,100	1,899,372
Attorney	1,679,811	1,781,069	1,589,257	1,952,791	1,952,791	1,952,791
Total Admin & Support	28,338,935	32,067,672	31,828,774	36,918,039	34,591,943	34,965,873
General Government						
Tax Admin.	6,742,859	7,181,097	5,850,328	7,907,436	7,770,685	7,816,269
Register of Deeds	1,338,598	1,629,394	1,456,910	1,625,097	1,625,097	1,625,097
Board of Elections	2,537,392	1,773,000	1,647,343	1,975,876	1,968,806	1,968,806
Non-Departmental	23,429,484	22,603,214	7,515,389	17,270,072	14,800,072	14,800,072
Total General Govt	34,048,333	33,186,705	16,469,970	28,778,481	26,164,660	26,210,244
Special Appropriations						
Special Appropriations	1,494,319	1,635,720	741,895	2,403,059	1,261,520	1,819,857
Total Special Appropriations	1,494,319	1,635,720	741,895	2,403,059	1,261,520	1,819,857
Debt Service						
	66,613,516	74,602,784	74,602,784	83,066,142	83,066,142	83,066,142
Total	447,174,185	500,070,528	488,413,323	561,826,280	531,235,946	532,874,784

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Law Enforcement Equitable Distribution Fund

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

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Fire Tax Districts Fund

	FY 20-21 Actual	FY 21-22 ORIGINAL ESTIMATE		REQUEST	FY 22-23 RECOMM. ADOPTED	
Funding Sources						
Taxes:						
Property	10,201,664	10,713,031	10,797,020	11,405,720	11,227,175	11,271,915
Sales	2,687,909	2,674,413	2,988,832	3,562,995	3,562,995	3,562,995
Total Taxes	12,889,573	13,387,444	13,785,852	14,968,715	14,790,170	14,834,910
Investment Earnings	2,329	-	1,807	-	-	-
Total Revenues	12,891,902	13,387,444	13,787,659	14,968,715	14,790,170	14,834,910
Beginning Fund Balance	1,357,543	1,373,790	1,373,790	1,152,472	1,152,472	1,152,472
Total Available Resources	14,249,445	14,761,234	15,161,449	16,121,187	15,942,642	15,987,382
Expenditures						
Public Safety-Fire Protection	9,520,314	11,013,957	11,020,145	11,703,939	11,525,394	11,570,134
Other Financing Uses -						
Operating Transfers out	3,355,341	2,674,413	2,988,832	3,562,995	3,562,995	3,562,995
Total Expenditures/Uses	12,875,655	13,688,370	14,008,977	15,266,934	15,088,389	15,133,129
Ending Fund Balance	1,373,790	1,072,864	1,152,472	854,253	854,253	854,253
Total Commitments & Fund Balance	14,249,445	14,761,234	15,161,449	16,121,187	15,942,642	15,987,382

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Moser Bequest for Care of Elderly Fund

	FY 20-21 Actual	FY 21-22 ORIGINAL	FY 21-22 ESTIMATE	REQUEST	FY 22-23 RECOMM.	ADOPTED
<u>Funding Sources</u>						
Investment Earnings	690	500	625	500	500	500
Fund Balance	-	-	-	-	-	-
Total Revenues	690	500	625	500	500	500
Beginning Fund Balance	302,863	303,553	303,553	301,400	301,400	301,400
Total Available Resources	303,553	304,053	304,178	301,900	301,900	301,900
<u>Expenditures</u>						
Other Financing Uses - Human Service - If Only	-	50,000	2,778	50,000	50,000	50,000
Total Expenditures/Uses	-	50,000	2,778	50,000	50,000	50,000
Ending Fund Balance	303,553	254,053	301,400	251,900	251,900	251,900
Total Commitments & Fund Balance	303,553	304,053	304,178	301,900	301,900	301,900

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Emergency Telephone System Fund

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

REVENUE SOURCES & EXPENDITURE USES

	FY 2022 Adopted	FY 2023 Adopted	FY22-23 \$ Change	FY22-23 % Change	FY22-23 % of Total
Property Tax	288,605,215	297,073,935	8,468,720	2.9%	55.7%
Sales Tax	92,868,239	102,081,551	9,213,312	9.9%	19.2%
Other Tax	1,055,000	1,420,000	365,000	34.6%	0.3%
Licenses & Permits	850,100	751,350	(98,750)	-11.6%	0.1%
Intergovernmental	43,926,027	54,670,898	10,744,871	24.5%	10.3%
Charges for Services	26,599,171	29,739,646	3,140,475	11.8%	5.6%
Earnings on Investments	350,000	1,001,500	651,500	186.1%	0.2%
Other Revenues	12,000,565	12,145,947	145,382	1.2%	2.3%
Other Financing Sources	21,508,213	13,539,490	(7,968,723)	-37.0%	2.5%
Fund Balance	12,307,998	20,450,467	8,142,469	66.2%	3.8%
Total Revenue Sources	500,070,528	532,874,784	32,804,256	6.6%	
Personal Services	163,609,893	181,550,394	17,940,501	11.0%	34.1%
Professional & Technical Services	11,736,965	13,078,156	1,341,191	11.4%	2.5%
Purchased Property Services	5,661,682	5,843,431	181,749	3.2%	1.1%
Other Purchased Services	18,664,942	22,400,243	3,735,301	20.0%	4.2%
Training & Conferences	767,365	909,375	142,010	18.5%	0.2%
Materials & Supplies	17,956,368	20,089,808	2,133,440	11.9%	3.8%
Other Operating Costs	13,477,339	13,318,341	(158,998)	-1.2%	2.5%
PY Encumbrances	1,800,000	1,800,000	-	0.0%	0.3%
Contingency	16,099,215	6,234,246	(9,864,969)	-61.3%	1.2%
Capital Outlay	2,200,005	1,355,263	(844,742)	-38.4%	0.3%
Existing/Committed Debt Service	74,602,784	81,646,826	7,044,042	0.0%	15.3%
Payments to Other Agencies	170,106,780	180,983,592	10,876,812	6.4%	34.0%
Other Financing Uses	3,387,190	3,665,109	277,919	8.2%	0.7%
Total Expenditure Uses	500,070,528	532,874,784	32,804,256	6.6%	

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>PERSONAL SERVICES</u>						
Interagency Comm.	173,915	185,068	185,726	192,038	192,038	192,038
Sheriff	40,481,505	47,295,397	45,791,469	55,029,009	49,669,183	49,669,183
Emergency Services	15,208,387	18,117,982	17,148,963	21,291,751	20,062,403	20,274,541
Court Services	123,585	320,073	247,000	353,860	353,860	353,860
Environmental Assist. & Prot.	2,052,010	2,094,931	2,317,100	2,355,061	2,352,261	2,352,261
Inspections	1,425	1,800	-	1,800	1,800	1,800
Behavioral Health Services	-	-	-	631,847	631,847	631,847
Public Health	17,163,405	20,172,986	19,815,619	23,305,843	22,573,644	22,798,858
Health and Human Services	-	-	-	452,773	452,773	452,773
Social Services	27,396,058	32,424,342	29,778,543	34,705,603	34,549,700	34,705,604
Youth Services	16,108	15,000	15,000	15,000	15,000	15,000
NC Cooperative Extension	202,423	273,636	271,682	304,649	286,277	304,649
Library	5,668,313	6,258,108	5,604,870	6,928,000	6,544,295	6,676,521
Parks & Recreation	4,607,609	4,944,184	4,860,171	5,548,688	5,548,688	5,548,688
Comm. & Econ. Development	551,530	667,764	484,398	743,183	743,183	743,183
Budget & Management	513,809	521,324	487,016	575,320	575,320	575,320
Management Info. Services	3,813,816	3,883,239	3,936,647	3,976,052	3,976,052	3,976,052
Finance	2,097,717	2,172,836	1,984,211	2,069,303	2,069,303	2,069,303
General Services	5,727,902	6,683,725	5,997,498	7,321,141	7,278,352	7,321,141
Human Resources	1,014,762	1,042,857	1,110,739	1,268,484	1,139,329	1,214,828
MapForsyth	639,775	650,467	605,610	941,839	941,839	941,839
Airport	803,368	803,427	803,809	841,781	841,781	841,781
Attorney	1,656,046	1,714,913	1,555,326	1,885,731	1,885,731	1,885,731
Board of Elections	932,959	812,828	759,944	923,340	923,340	923,340
Co. Commissioners & Mngr.	1,109,900	1,140,353	1,192,816	1,605,472	1,409,200	1,605,472
Register of Deeds	1,212,533	1,354,949	1,201,835	1,420,877	1,420,877	1,420,877
Tax Administration	2,647,368	4,952,756	4,160,984	5,270,479	5,133,728	5,179,312
Non-Departmental	3,178,606	5,104,948	4,843,347	11,344,592	8,874,592	8,874,592
Total Personal Services	138,994,834	163,609,893	155,160,323	191,303,516	180,446,396	181,550,394
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Sheriff	5,641,117	7,026,669	6,887,036	7,550,223	7,535,873	7,535,873
Emergency Services	104,555	125,000	109,500	527,250	525,000	525,000
Environmental Assist. & Prot.	352	1,710	1,050	1,710	1,710	1,710
Medical Examiner	430,000	359,150	384,500	-	-	-
Public Health	937,353	769,018	956,151	1,214,026	1,210,226	1,210,226
Social Services	116,766	266,300	272,736	242,500	242,500	242,500
Parks & Recreation	142,064	246,320	203,560	251,320	248,780	248,780
Community & Economic Development	-	20,000	4,700	10,000	10,000	10,000
Budget & Management	-	650	-	750	750	750
Finance	128,316	195,500	146,066	322,834	293,334	293,334
General Services	1,021,353	1,401,871	1,404,145	1,454,613	1,449,613	1,449,613
Human Resources	32,512	35,000	34,150	35,000	35,000	35,000
Airport	165,950	98,308	96,000	13,000	13,000	13,000
Attorney	-	3,500	3,200	3,500	3,500	3,500
Board of Elections	958,871	611,969	554,334	690,498	690,498	690,498

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>PROFESSIONAL & TECH. SVCS.</u>						
(Contd.)						
Tax Administration	555,335	491,000	447,742	705,372	705,372	705,372
Non-Departmental	4,250	85,000	68,115	113,000	113,000	113,000
Total Prof. & Tech Services	10,238,794	11,736,965	11,572,985	13,135,596	13,078,156	13,078,156
<u>PURCHASED PROPERTY SERVICES</u>						
Interagency Comm.	605,551	672,528	657,158	675,462	670,462	670,462
Sheriff	421,090	665,553	676,224	825,519	681,876	681,876
Emergency Services	201,363	253,118	159,635	255,140	255,140	255,140
Court Services	-	-	-	10,900	-	-
Environmental Assist. & Prot.	5,830	9,020	7,558	10,423	9,620	9,620
Public Health	221,970	173,253	128,901	161,945	152,225	152,225
Social Services	32,913	43,700	39,393	47,745	46,745	46,745
NC Cooperative Extension	3,670	8,340	6,195	7,808	7,808	7,808
Library	97,953	139,944	96,712	124,613	120,125	120,125
Parks & Recreation	538,140	769,344	661,187	808,140	618,275	618,275
Comm. & Econ. Development	-	-	-	90,000	-	-
Budget & Management	148	400	99	400	400	400
Management Info. Services	392,817	478,862	460,033	634,708	601,823	601,823
Finance	71	1,000	71	1,100	1,100	1,100
General Services	1,824,463	1,935,326	1,877,250	2,183,205	2,020,070	2,020,070
Human Resources	-	350	575	1,300	900	900
MapForsyth	194	180	179	180	180	180
Airport	472,253	355,455	362,328	449,965	396,840	396,840
Attorney	-	60	60	60	60	60
Board of Elections	102,606	120,203	116,284	127,766	127,766	127,766
Co. Commissioners & Mngr.	-	4,000	4,000	4,000	2,300	2,300
Register of Deeds	18,256	24,000	24,000	24,000	24,000	24,000
Tax Administration	2,561	6,246	2,862	5,716	5,716	5,716
Non-Departmental	-	-	-	100,000	100,000	100,000
Total Purchased Prop. Svcs.	4,941,849	5,660,882	5,280,704	6,550,095	5,843,431	5,843,431
<u>OTHER PURCHASED SERVICES</u>						
Interagency Comm.	15,234	18,800	17,430	21,100	21,100	21,100
Sheriff	3,743,046	4,412,301	4,609,044	6,990,030	6,481,643	6,481,643
Emergency Services	422,964	922,173	970,879	1,037,773	1,035,573	1,035,573
Court Services	105,297	80,150	32,800	53,850	53,850	53,850
Environmental Assist. & Prot.	23,755	28,201	101,281	678,475	375,255	375,255
Behavioral Health Services	76,222	222,500	1,612,999	2,828,823	1,555,210	1,555,210
Public Health	727,509	758,452	1,188,589	1,046,930	1,014,343	1,034,043
Social Services	1,463,731	2,294,700	1,744,352	2,715,395	2,307,300	2,408,000
Youth Services	916,220	1,100,000	829,370	945,000	945,000	945,000
N.C. Cooperative Extension	455,491	970,620	854,474	551,284	551,284	551,284
Library	450,432	584,495	459,649	637,295	599,995	599,995
Parks & Recreation	347,928	577,530	497,496	947,470	822,970	822,970

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>OTHER PURCHASED SERVICES</u>						
<u>(Contd.)</u>						
Comm. & Econ. Development	72,190	53,960	98,683	108,880	108,792	108,792
Budget & Management	16,172	41,300	13,300	41,800	41,800	41,800
MIS	1,862,794	2,151,040	1,824,961	2,365,525	2,169,075	2,169,075
Finance	423,273	930,563	488,987	513,000	513,000	513,000
General Services	783,503	967,233	958,104	1,085,229	995,517	995,517
Human Resources	278,850	273,908	423,698	326,975	326,463	326,463
MapForsyth	23,342	16,150	16,291	16,800	16,800	16,800
Airport	74,480	95,149	103,922	117,378	116,178	116,178
Attorney	12,658	14,396	12,599	15,600	15,600	15,600
Board of Elections	248,418	183,452	172,580	184,661	184,661	184,661
Co. Commissioners & Mngr.	86,756	171,625	190,668	387,355	137,355	150,355
Register of Deeds	76,086	210,825	208,600	83,100	83,100	83,100
Tax Administration	1,534,442	1,585,419	1,162,122	1,794,979	1,794,979	1,794,979
Total Other Purchased Svcs.	14,240,793	18,664,942	18,592,878	25,494,707	22,266,843	22,400,243
<u>TRAINING & CONFERENCE</u>						
Interagency Comm.	-	2,400	400	4,100	3,700	3,700
Sheriff	77,564	177,932	201,608	423,218	196,821	196,821
Emergency Services	15,450	55,696	46,765	77,182	66,090	68,113
Court Services	495	3,000	500	3,000	3,000	3,000
Environmental Assist. & Prot.	3,120	21,313	4,936	26,131	26,131	26,131
Inspections	1,147	1,300	-	1,300	1,300	1,300
Behavioral Health Services	-	-	-	7,000	7,000	7,000
Public Health	17,159	138,748	66,427	205,778	161,117	163,760
Social Services	7,842	92,500	25,031	93,900	92,500	93,900
NC Cooperative Extension	1,386	15,900	13,915	26,340	18,765	18,765
Library	6,537	11,510	2,883	31,195	31,195	31,195
Parks & Recreation	1,563	11,625	6,800	13,575	12,435	12,435
Comm. & Econ. Development	4,705	5,360	4,800	9,500	8,700	8,700
Budget & Management	700	8,500	7,142	10,500	10,500	10,500
MIS	550	16,200	16,200	20,250	20,000	20,000
Finance	5,422	40,150	6,181	40,500	38,000	38,000
General Services	3,454	19,776	12,771	22,063	19,463	19,463
Human Resources	634	12,960	700	14,750	14,750	14,750
MapForsyth	4,127	8,600	4,200	10,800	10,800	10,800
Airport	5,062	5,905	7,900	13,355	11,600	11,600
Attorney	4,103	18,400	7,424	20,800	20,800	20,800
Board of Elections	6,797	14,034	5,802	15,762	15,762	15,762
Co. Commissioners & Mngr.	7,039	48,960	46,500	96,400	68,200	68,200
Register of Deeds	-	1,300	1,000	1,300	1,300	1,300
Tax Administration	14,868	35,296	21,048	43,380	43,380	43,380
Total Training & Conference	189,724	767,365	510,933	1,232,079	903,309	909,375
<u>MATERIALS & SUPPLIES</u>						
Emergency Management	123,369	-	-	-	-	-
Interagency Comm.	63,469	89,000	63,492	91,200	86,200	86,200
Sheriff	1,877,764	3,020,093	3,166,798	4,138,112	3,106,356	3,106,356

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>MATERIALS & SUPPLIES (Contd.)</u>						
Emergency Services	1,074,682	1,143,728	1,240,896	1,493,574	1,370,014	1,374,701
Court Services	4,539	11,500	7,000	11,000	11,000	11,000
Environmental Assist. & Prot.	36,430	37,545	34,597	61,153	54,571	54,571
Behavioral Health Services	-	-	-	14,500	14,500	14,500
Public Health	3,662,048	4,584,040	4,877,185	5,821,132	5,711,025	5,719,725
Social Services	496,958	553,000	361,027	543,580	528,900	532,480
Youth Services	-	500	500	500	500	500
NC Cooperative Extension	61,471	141,153	104,813	141,739	141,739	141,739
Library	1,064,889	1,363,733	1,068,984	1,489,622	1,472,272	1,472,272
Parks and Recreation	1,351,853	1,409,585	1,206,605	1,477,565	1,488,015	1,488,015
Comm. & Econ. Development	3,343	7,900	5,435	9,150	7,900	7,900
Budget & Management	862	4,750	1,175	5,750	5,750	5,750
MIS	199,028	576,300	544,165	661,000	576,300	576,300
Finance	4,978	18,000	9,808	21,500	20,000	20,000
General Services	3,690,947	4,243,492	4,580,781	4,878,206	4,673,090	4,673,560
Human Resources	40,555	36,850	42,151	43,050	38,050	38,050
MapForsyth	2,454	27,210	22,936	5,210	5,210	5,210
Airport	549,393	559,670	600,143	615,715	593,915	596,915
Attorney	2,790	17,800	5,371	15,600	15,600	15,600
Board of Elections	212,278	19,709	38,264	24,039	16,969	16,969
Co. Commissioners & Mngr.	19,980	29,350	12,853	62,850	32,850	62,850
Register of Deeds	30,210	24,670	18,925	32,170	32,170	32,170
Tax Administration	27,795	43,825	30,105	36,475	36,475	36,475
Non-Departmental	(806)	-	-	-	-	-
Total Materials & Supplies	14,601,279	17,963,403	18,044,009	21,694,392	20,039,371	20,089,808
<u>OTHER OPERATING COSTS</u>						
Interagency Comm.	2,340	12,000	12,190	10,300	10,300	10,300
Sheriff	758,661	817,541	845,392	798,886	766,236	766,236
Emergency Services	162,774	176,350	156,920	241,275	238,775	238,775
Court Services	373	5,500	1,000	4,800	4,800	4,800
Environmental Assist. & Prot.	1,290	9,510	1,310	9,210	9,210	9,210
Behavioral Health Services	-	-	-	12,940	12,940	12,940
Public Health	32,011	150,819	63,776	136,598	134,443	134,443
Social Services	9,335,254	11,439,108	12,524,541	11,324,877	11,320,627	11,320,627
Aging Services	-	1,500	-	1,500	1,500	1,500
Youth Services	39,380	-	-	-	-	-
NC Cooperative Extension	3,683	15,712	9,473	15,009	15,009	15,009
Library	21,492	39,115	18,164	38,800	38,800	38,800
Parks and Recreation	151,873	239,070	190,914	226,750	225,950	225,950
Comm. & Econ. Development	35,913	71,775	57,777	73,080	71,165	71,165
Budget & Management	250	2,000	700	2,000	2,000	2,000
MIS	10,000	13,800	13,000	13,600	13,600	13,600
Finance	5,425	8,000	3,120	8,000	8,000	8,000
General Services	20,931	116,167	112,450	103,035	103,035	103,035
Human Resources	10,472	24,534	12,498	24,534	24,534	24,534
MapForsyth	1,500	4,000	2,588	4,110	4,110	4,110
Airport	9,458	39,697	39,597	34,637	34,637	34,637

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>OTHER OPERATING COSTS (Contd.)</u>						
Attorney	4,214	12,000	5,277	11,500	11,500	11,500
Board of Elections	25,613	10,805	135	9,810	9,810	9,810
Co. Commissioners & Mngr.	2,853	9,295	3,492	10,695	10,195	10,195
Register of Deeds	1,513	3,650	1,550	3,650	3,650	3,650
Tax Administration	29,873	66,555	25,465	51,035	51,035	51,035
Non-Departmental	181,939	3,218,136	178,927	192,480	192,480	192,480
Total Other Operating Costs	10,849,085	16,506,639	14,280,256	13,363,111	13,318,341	13,318,341
<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	-	181,053	-	-	-	-
Public Health	-	-	1,788,077	1,353,420	1,353,420	1,353,420
Youth Services	-	1,325,352	-	1,207,608	925,352	925,352
NC Cooperative Extension	-	22,539	26,500	26,500	26,500	26,500
Library	-	25,000	-	-	-	-
Airport	-	1,315,841	-	1,181,778	36,055	36,055
Debt	-	-	-	2,642,919	2,642,919	2,642,919
Non-Departmental	-	13,229,430	-	1,250,000	1,250,000	1,250,000
Total Contingency	-	16,099,215	1,814,577	7,662,225	6,234,246	6,234,246
<u>PROPERTY</u>						
Interagency Comm.	41,619	43,000	43,000	80,000	46,000	46,000
Sheriff	500,123	87,755	214,974	1,613,898	209,563	209,563
Emergency Services	75,737	782,000	271,811	1,568,460	74,000	74,000
Environmental Assist. & Prot.	25,705	32,000	28,000	47,500	36,000	36,000
Public Health	80,986	-	87,025	147,300	30,000	30,000
Social Services	-	300,000	300,000	-	-	-
NC Cooperative Extension	27,250	-	-	-	-	-
Parks and Recreation	108,662	747,500	746,427	626,000	90,000	90,000
MIS	89,530	91,000	91,000	648,000	91,000	91,000
Finance	37,190	-	664,060	650,000	650,000	650,000
General Services	569,902	88,750	732,032	68,700	52,800	68,700
Airport	133,707	18,000	73,329	-	-	-
Board of Elections	49,850	-	-	-	-	-
Co. Commissioners & Mngr.	-	-	-	255,320	-	-
Register of Deeds	-	10,000	1,000	60,000	60,000	60,000
Tax Administration	150,936	-	-	-	-	-
Total Property	1,891,197	2,200,005	3,252,658	5,765,178	1,339,363	1,355,263
<u>PAYMENTS TO OTHER AGENCIES</u>						
Emergency Management	381,048	445,110	-	480,180	480,180	480,180
Interagency Comm.	31,880	-	-	-	-	-
Sheriff	497,527	605,200	636,704	679,170	679,170	679,170
Emergency Services	251,842	229,800	241,442	238,964	238,964	238,964
Environmental Assist. & Prot.	183,009	213,480	100,000	12,000	12,000	12,000

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>PAYMENTS TO OTHER</u>						
<u>AGENCIES (Cont.)</u>						
Inspections	372,556	546,570	-	615,550	615,550	615,550
Behavioral Health Services	1,917,686	2,200,633	966,187	1,651,645	1,198,679	1,198,679
Public Health	89,180	94,915	94,915	94,915	94,915	94,915
Aging Services	425,000	640,000	640,000	475,000	425,000	435,000
Youth Services	1,036,747	-	971,352	-	-	-
NC Cooperative Extension	63,385	74,800	74,800	75,200	75,200	75,200
FTCC	11,101,231	11,243,763	-	11,493,588	11,493,588	11,493,588
WSFCS	139,595,881	147,722,850	157,548,835	166,381,270	159,123,281	159,123,281
Comm. & Econ. Development	1,963,513	2,199,939	5,212,084	2,791,968	2,611,968	2,372,668
Planning	1,268,825	1,519,100	-	1,572,500	1,572,500	1,572,500
Purchasing	138,096	139,900	-	152,040	152,040	152,040
Special Appropriations	1,494,319	1,635,720	741,895	2,403,059	1,261,520	1,819,857
Non-Departmental	366,735	595,000	825,000	620,000	620,000	620,000
Total Payments t/o Agencies	161,178,460	170,106,780	168,053,214	189,737,049	180,654,555	180,983,592
<u>OTHER FINANCING USES</u>						
Interagency Comm.	174,655	-	15,459	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
Housing	49,558	52,190	-	52,190	52,190	52,190
Non-Departmental	86,312,277	76,202,784	76,202,784	1,850,000	1,850,000	1,850,000
Total Other Financing Uses	88,271,490	77,989,974	77,953,243	3,665,109	3,665,109	3,665,109
<u>DEBT SERVICE</u>						
Debt	-	-	-	80,423,223	80,423,223	80,423,223
Airport	-	-	-	-	1,223,603	1,223,603
Non-Departmental	-	-	-	-	-	-
Total Debt Service	-	-	-	80,423,223	81,646,826	81,646,826
TOTAL GENERAL FUND	445,397,505	503,106,063	474,515,780	561,826,280	531,235,946	532,874,784

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>TAXES</u>						
Non-Departmental	382,983,175	382,528,454	397,074,540	430,578,066	400,525,486	400,575,486
Total Taxes	382,983,175	382,528,454	397,074,540	430,578,066	400,525,486	400,575,486
<u>LICENSES & PERMITS</u>						
Sheriff	604,731	370,100	415,595	375,100	250,100	250,100
Emergency Services	9,220	7,000	3,000	3,500	3,500	3,500
Environmental Assist. & Prot.	179,603	182,000	181,883	205,750	205,750	205,750
Public Health	227,895	221,000	221,844	226,000	226,000	226,000
Register of Deeds	54,900	65,000	62,500	65,000	65,000	65,000
Non-Departmental	24,876	5,000	1,000	1,000	1,000	1,000
Total Licenses & Permits	1,101,225	850,100	885,822	876,350	751,350	751,350
<u>INTERGOVERNMENTAL</u>						
Interagency Comm.	293,467	329,380	294,840	330,000	330,000	330,000
Sheriff	3,143,190	2,746,566	2,618,856	3,281,569	3,233,215	3,233,215
Emergency Services	57,850	35,288	67,934	492,194	492,194	492,194
Court Services	31,965	-	-	-	-	-
Environmental Assist. & Prot.	667,358	664,000	616,200	737,000	737,000	737,000
Inspections	-	171,580	-	-	-	-
Behavioral Health Services	136,545	120,000	126,150	120,000	120,000	120,000
Public Health	7,788,999	7,561,424	10,199,549	12,593,532	12,593,532	12,593,532
Social Services	23,500,553	26,269,986	27,692,914	26,931,008	26,825,367	26,931,008
Youth Services	933,191	940,852	940,852	940,852	940,852	940,852
NC Cooperative Extension	45,480	487,042	472,427	40,030	40,030	40,030
Library	295,228	377,669	361,662	316,000	316,000	316,000
Parks and Recreation	281,335	1,062,169	1,059,262	621,081	537,316	537,316
Comm. & Econ. Development	31,502	51,000	204,502	817,502	817,502	817,502
General Services	311,532	473,319	391,121	443,000	470,000	470,000
MapForsyth	215,298	228,032	171,024	236,131	236,131	236,131
Board of Elections	760,650	97,720	-	-	-	-
Non-Departmental	5,860,444	2,310,000	6,543,330	6,876,118	6,876,118	6,876,118
Total Intergovernmental	44,354,587	43,926,027	51,760,623	54,776,017	54,565,257	54,670,898
<u>CHARGES FOR SERVICES</u>						
Interagency Comm.	58,825	58,825	58,825	58,825	58,825	58,825
Sheriff	4,310,198	5,527,384	6,134,601	5,909,260	5,909,260	5,909,260
Emergency Services	9,326,060	9,857,814	9,581,980	10,631,075	10,631,075	10,631,075
Environmental Assist. & Prot.	1,855	1,750	1,512	1,750	1,750	1,750
Inspections	655,854	-	-	508,520	508,520	508,520
Public Health	1,213,669	878,212	1,009,855	1,155,494	1,060,781	1,060,781
Social Services	290,551	404,200	248,227	421,300	421,300	421,300
NC Cooperative Extension	245	22,200	4,756	22,200	22,200	22,200
Library	10,035	27,540	9,582	24,090	24,090	24,090
Parks and Recreation	3,884,972	3,931,670	4,189,616	4,370,575	4,371,375	4,371,375
Finance	163,082	234,400	249,888	255,500	255,500	280,500

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 20-21	FY 21-22		Request	FY 22-23	Adopted
	Actual	Original	Estimate		Recommend	
<u>CHARGES FOR SERVICES (Contd.)</u>						
General Services	685	1,700	1,020	2,000	3,000	3,000
Register of Deeds	5,532,399	4,804,204	6,021,352	5,324,204	5,324,204	5,324,204
Tax Administration	927,959	849,197	483,709	1,122,691	1,122,691	1,122,691
Non-Departmental	75	75	75	75	75	75
Total Charges for Services	26,376,464	26,599,171	27,994,998	29,807,559	29,714,646	29,739,646
<u>EARNINGS ON INVESTMENTS</u>						
Register of Deeds	3,867	25,000	1,500	1,500	1,500	1,500
Non-Departmental	300,793	325,000	300,000	1,000,000	1,000,000	1,000,000
Total Earnings on Invest.	304,660	350,000	301,500	1,001,500	1,001,500	1,001,500
<u>OTHER REVENUES</u>						
Interagency Comm.	115,639	36,590	37,835	63,950	63,950	63,950
Sheriff	663,389	526,090	575,297	523,590	522,590	522,590
Emergency Services	279,639	1,627,309	2,821,800	1,733,353	1,733,353	1,733,353
Court Services	-	-	100	-	-	-
Environmental Assist. & Prot.	201	300	3,700	300	300	300
Public Health	2,416,832	3,505,048	3,274,799	3,613,330	3,502,485	3,602,485
Social Services	581,317	304,600	257,431	332,975	332,975	332,975
Youth Services	33,966	-	29,127	-	-	-
NC Cooperative Extension	63,543	99,605	80,341	93,390	93,390	93,390
Library	35,992	74,245	63,602	78,765	78,765	78,765
Parks and Recreation	402,504	467,770	518,335	551,465	551,429	551,429
Comm. & Econ. Development	32,904	30,374	47,711	-	-	-
MIS	1,119	-	-	-	-	-
Finance	3,182	-	-	-	-	-
General Services	572,609	975,582	683,687	809,301	812,101	812,101
Human Resources	20,000	-	2,073	6,400	6,400	6,400
MapForsyth	38	-	126	-	-	-
Airport	3,021,086	3,291,452	3,386,149	3,267,609	3,267,609	3,270,609
Attorney	93	-	-	-	-	-
Board of Elections	50,011	-	-	-	-	-
Co. Commissioners & Mngr.	4,713	-	-	-	-	-
Register of Deeds	2,181	4,000	2,500	2,500	2,500	2,500
Tax Administration	334,738	287,100	284,678	305,100	305,100	305,100
Non-Departmental	194,258	770,500	539,304	770,000	770,000	770,000
Total Other Revenues	8,829,954	12,000,565	12,608,595	12,152,028	12,042,947	12,145,947
<u>OTHER FINANCING SOURCES</u>						
Debt	-	-	-	3,650,000	3,650,000	3,650,000
Sheriff	215,874	183,374	-	261,780	261,780	261,780
Emergency Services	-	456,280	60,000	456,280	456,280	456,280
General Services	118,750	-	-	-	-	-
Non-Departmental	5,996,895	20,868,559	9,199,137	9,171,430	9,171,430	9,171,430
Total Otr Financing Sources	6,331,519	21,508,213	9,259,137	13,539,490	13,539,490	13,539,490

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

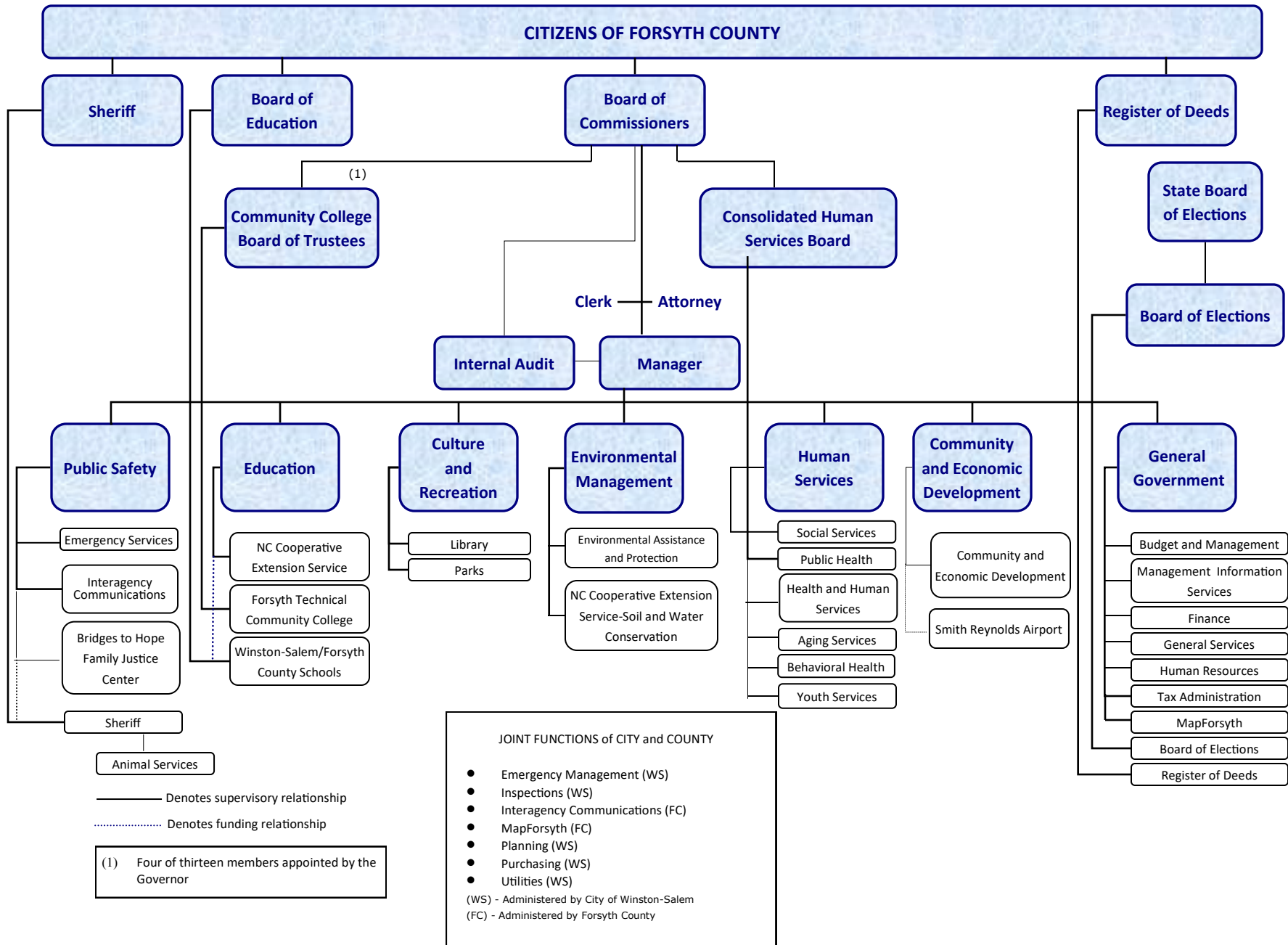
	FY 20-21	FY 21-22		Request	FY 22-23	
	Actual	Original	Estimate		Recommend	Adopted
<u>FUND BALANCE</u>						
Debt Service	-	-	-	3,029,300	3,029,300	3,029,300
Sheriff	-	177,982	-	104,438	104,438	104,438
Emergency Services	-	102,000	-	-	-	-
Court Services	-	-	-	50,000	50,000	50,000
Behavioral Health Services	-	-	-	649,400	649,400	649,400
Public Health	-	615,000	8,500	615,000	615,000	615,000
Social Services	-	300,000	300,000	-	-	-
Youth Services	-	400,000	-	-	-	-
NC Cooperative Extension	-	-	-	4,000	4,000	4,000
Comm. & Econ. Development	-	-	2,423,771	-	-	-
Register of Deeds	-	149,619	-	45,659	45,659	45,659
Non-Departmental	-	10,563,397	-	14,597,473	14,597,473	15,952,670
Total Fund Balance	-	12,307,998	2,732,271	19,095,270	19,095,270	20,450,467
TOTAL GENERAL FUND	<u>470,281,584</u>	<u>500,070,528</u>	<u>502,617,486</u>	<u>561,826,280</u>	<u>531,235,946</u>	<u>532,874,784</u>



General Fund Table of Contents

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

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PERSONNEL POSITIONS BY SERVICE AREA

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Budget	Estimate	Request	Recommend	Adopted
Public Safety						
Interagency Communications						
Full	2	2	2	2	2	2
Part	0	0	0	0	0	0
Sheriff						
Full	599	599	614	640	612	612
Part	25	25	22	23	21	21
Emergency Services						
Full	237	250	247	280	259	266
Part	14	14	17	14	14	15
Court Services						
Full	5	5	5	5	5	5
Part	0	0	0	0	0	0
Total Service Area - Full	843	856	868	927	878	885
Total Service Area - Part	39	39	39	37	35	36
Environmental Management						
Environmental Assistance & Protection						
Full	24	24	24	25	25	25
Part	1	1	1	1	1	1
Total Service Area - Full	24	24	24	25	25	25
Total Service Area - Part	1	1	1	1	1	1
Health						
Behavioral Health Services						
Full	0	0	1	8	8	8
Part	0	0	0	0	0	0
Public Health						
Full	277	269	281	284	273	276
Part	12	13	25	26	25	25
Total Service Area - Full	277	269	282	292	281	284
Total Service Area - Part	12	13	25	26	25	25
Social Services						
Health and Human Services						
Full	0	0	0	5	5	5
Part	0	0	0	0	0	0

PERSONNEL POSITIONS BY SERVICE AREA

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<u>Social Services (continued)</u>						
Social Services						
Full	501	518	518	516	514	516
Part	0	0	0	0	0	0
Total Service Area - Full	501	518	518	521	519	521
Total Service Area - Part	0	0	0	0	0	0
<u>Education</u>						
N.C. Cooperative Extension Service						
Full	17	17	17	18	17	18
Part	2	2	2	2	2	2
Total Service Area - Full	17	17	17	18	17	18
Total Service Area - Part	2	2	2	2	2	2
<u>Culture & Recreation</u>						
Library						
Full	90	91	91	99	91	94
Part	46	46	46	46	46	46
Parks & Recreation						
Full	69	66	66	66	66	66
Part	126	119	119	119	119	119
Total Service Area - Full	159	157	157	165	157	160
Total Service Area - Part	172	165	165	165	165	165
<u>Community & Economic Development</u>						
Community and Economic Development						
Full	8	9	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	19	18	18	18	18
Total Service Area - Part	1	1	1	1	1	1
<u>Administration & Support</u>						
Budget & Management						
Full	6	6	7	7	7	7
Part	0	0	0	0	0	0

PERSONNEL POSITIONS BY SERVICE AREA

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Budget	Estimate	Request	Recommend	Adopted
Administration & Support (continued)						
Management Information Services						
Full	40	39	39	37	37	37
Part	0	0	0	0	0	0
Finance						
Full	23	23	24	24	24	24
Part	0	0	0	0	0	0
General Services						
Full	116	116	116	117	116	117
Part	1	1	1	1	1	1
Human Resources						
Full	12	12	12	12	12	13
Part	0	0	4	4	4	4
MapForsyth						
Full	7	7	7	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	6	6	6	8	8	11
Part	0	2	2	2	2	2
Total Service Area - Full	225	224	226	229	228	233
Total Service Area - Part	1	3	7	7	7	7
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	2	2	2
Tax Administration						
Full	73	73	73	76	73	74
Part	1	1	1	1	1	1
Total Service Area - Full	103	103	103	106	103	104
Total Service Area - Part	31	31	31	31	31	31
Grand Total						
Full-Time Positions	2,167	2,187	2,213	2,301	2,226	2,248
Part-Time Positions	259	255	271	270	267	268

PERSONNEL POSITIONS BY SERVICE AREA

Departmental Changes:

Sheriff	The Sheriff's Office reclassified three part-time positions in FY22 to a full-time position for a Domestic Violence Investigator. Additionally, WSFCS requested an additional five full-time School Resource Officers during FY22. The Sheriff's Office received nine full-time positions as part of its Juvenile Investigation and Intervention Team through the County's American Rescue Plan Act funding. For FY23, WSFCS has reduced the number of School Resource Officers by three full-time positions. One full-time and one part-time position are being eliminated in FY23 with the elimination of the Pet Licensing program. The Sheriff's Office has requested an additional 26 full-time positions and one part-time position as part of their 13 Alternate Service Level requests. These positions were not included in the FY23 Adopted Budget.
Emergency Services	Emergency Services requires 8 new full-time positions as part of the department's assuming responsibility for dispatch of Winston-Salem Fire Department calls. These positions will be paid for 100% by the City of Winston-Salem in FY23 and the County will begin assuming the cost of the positions in FY24 with the full cost of the positions being funded by the County in FY28. Emergency Services requested an additional 21 full-time positions as part of their seven Alternate Service Level requests. The Board of Commissioners approved an additional seven full-time Paramedics and one part-time Paramedic, beginning in January 2023.
Environmental Assistance and Protection	One full-time position is being added to EAP in FY23 for the Air Awareness program and this position is 100% funded through grant dollars.
Behavioral Health Services	A new full-time Behavioral Health Services Director position was created toward the end of FY22. Additionally, the Stepping Up program is shifting to Behavioral Health Services in FY23.
Public Health	Public Health has requested an additional 10 full-time positions and one part-time position as part of their five Alternate Service Level requests. The Board of Commissioners approved three full-time positions - one for Healthy Forsyth and two for the Hispanic Liaison Project. The Stepping Up program has shifted to Behavioral Health Services in the FY23 Recommended Budget, shifting seven full-time positions out of the Public Health budget. Lastly, one full-time position has shifted to the new Health and Human Services Department.
Social Services	DSS requested an additional two full-time positions as part of their three Alternate Service Level requests and these positions were approved by the Board of Commissioners. Additionally, four positions have shifted to the new Health and Human Services Department in FY23.
NC Cooperative Extension	NC Cooperative Extension has requested one part-time position as part of an Alternate Service Level request and this was approved by the Board of Commissioners.
Library	The Library has requested an additional 8 full-time positions as part of their three Alternate Service Level requests. The Board of Commissioners approved three full-time positions - two Library Assistants and one Fiscal Technician.
Community and Economic Development	The American Rescue Plan Act Administrator position that was created in the FY22 budget has shifted to Budget and Management for FY23.

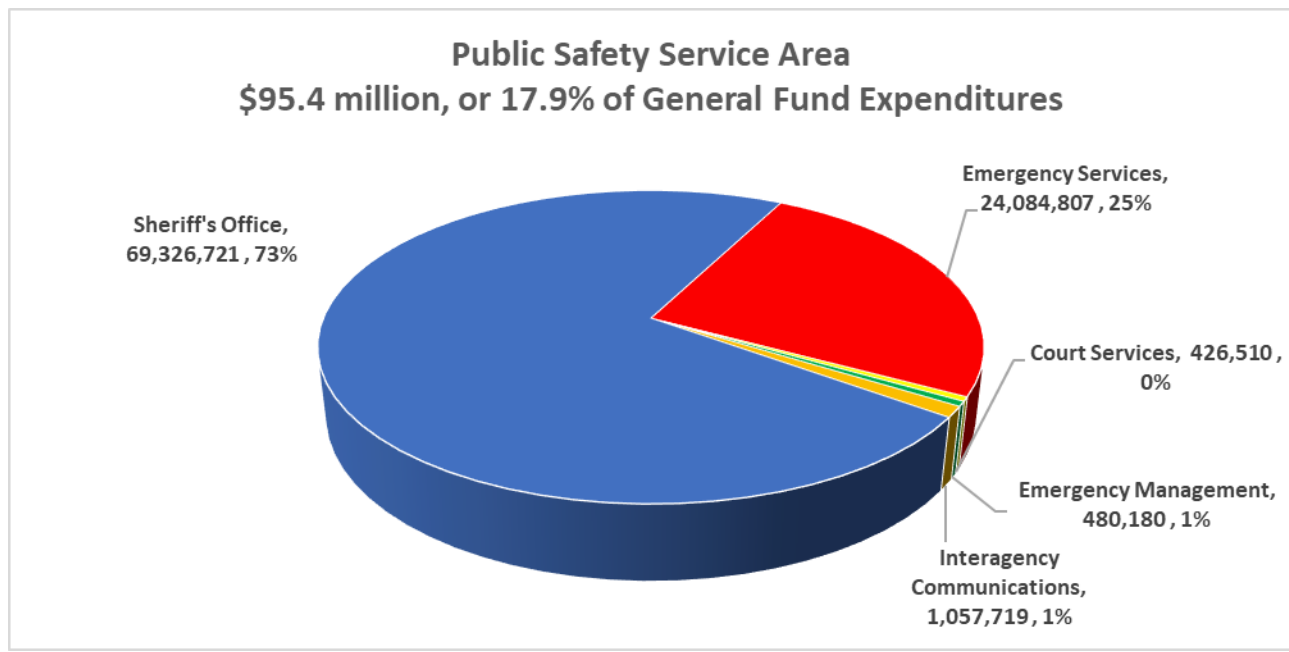
PERSONNEL POSITIONS BY SERVICE AREA

Departmental Changes (continued):

Budget and Management	The American Rescue Plan Act Administrator position that was created in the FY22 budget has shifted to Budget and Management for FY23.
MIS	Two positions from MIS are shifting to MapForsyth in the FY23 Recommended Budget.
Finance	A Compliance Analyst, funded through the American Rescue Plan Act, was added in FY22. Additionally, due to work associated with the ERP, two positions were created. Two Internal Audit positions are shifting from Finance to the County Commissioners and Manager's Office in FY23.
General Services	General Services requested an additional full-time position as part of an Alternate Service Level request and this was approved by the Board of Commissioners unless it would be more efficient to contract this out. A study will be completed prior to filling this position.
Human Resources	HR requested an additional two full-time positions as part of two Alternate Service Level requests and the Board of Commissioners approved one full-time Sr. HR Consultant as part of the FY23 Adopted Budget.
MapForsyth	As mentioned above, two positions are shifting from MIS to MapForsyth in the FY23 Recommended Budget.
County Commissioners and Manager's Office	As mentioned above, two Internal Audit positions are shifting from Finance to the County Commissioners and Manager's Office in FY23. Additionally, the Board of Commissioners approved the creation of three full-time positions as part of an Alternate Service Level request to create a Communications/Marketing team for the County.
Tax	Tax requested an additional three full-time positions as part of two Alternate Service Level requests and the Board of Commissioners approved one full-time Tax Assistant as part of the FY23 Adopted Budget.



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.

EMERGENCY MANAGEMENT

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

Program Descriptions:

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

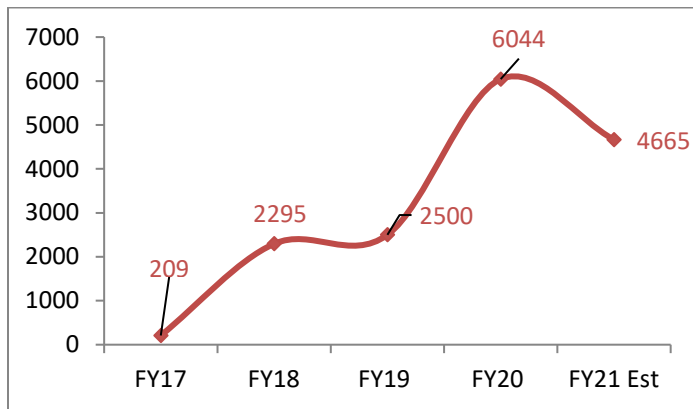
National Incident Management System (NIMS) for municipal and county emergency response and recovery.

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

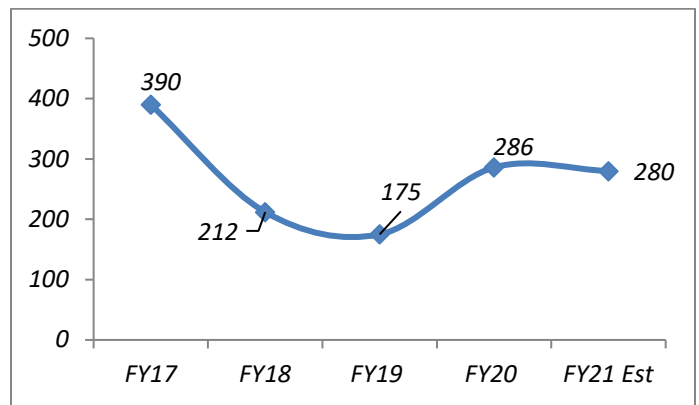
Emergency Management is a joint City/County agency administered by the City of Winston-Salem. For more information, please visit:

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

Key Performance Measures:



Training Hours Provided



National Incident Management System Responders Trained

25
Total Civilians trained in community preparedness

250
Non-Civilians trained in community preparedness

316
Number of Incident Responses

11
Total Multi-Agency Disaster Simultaions

PROGRAM SUMMARY

	FY 20-21		FY 21-22		FY 22-23	
	Actual	Original	Estimate	Request	Recommend	Adopted
Emergency Management	267,637	309,480	309,480	321,530	321,530	321,530
Hazmat Response	113,411	135,630	135,630	158,650	158,650	158,650
Medical Supplies	123,369	-	-	-	-	-
Total County Share	504,417	445,110	445,110	480,180	480,180	480,180



INTERAGENCY COMMUNICATIONS

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

Goals:

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

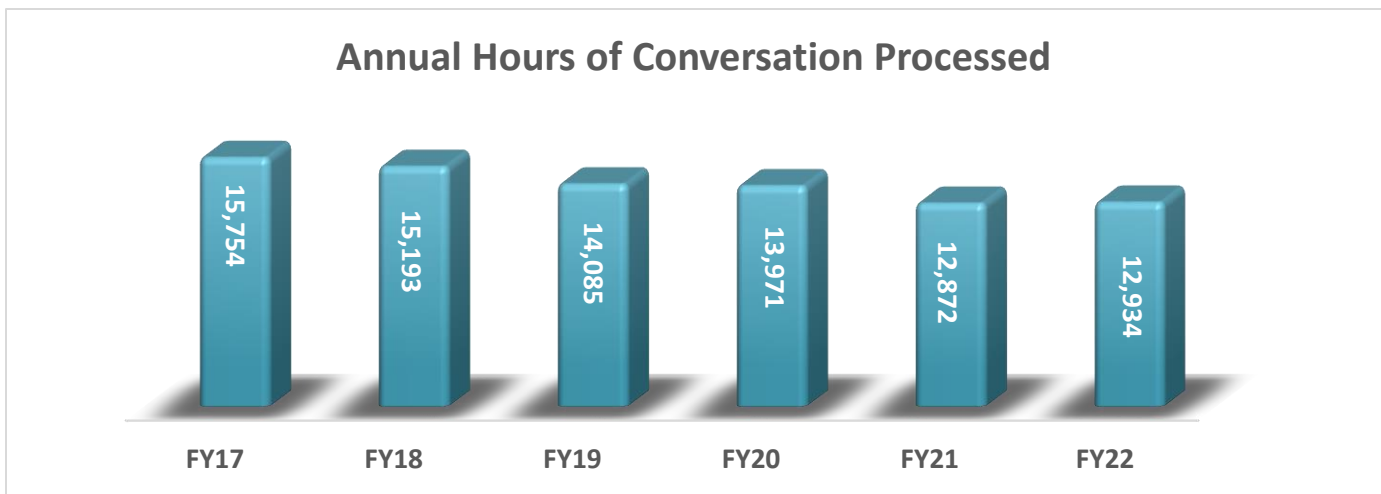
Program Descriptions:

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

Current Initiatives:

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

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



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

INTERAGENCY COMMUNICATIONS

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Interagency Communications	1,108,663	1,022,796	994,855	1,102,119	1,057,719	1,057,719
TOTAL EXPENDITURES	<u>1,108,663</u>	<u>1,022,796</u>	<u>994,855</u>	<u>1,102,119</u>	<u>1,057,719</u>	<u>1,057,719</u>
	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Expenditures						
Personal Services						
Salaries & Wages	126,490	128,371	134,250	138,514	138,514	138,514
Other	256	312	310	312	312	312
Employee Benefits	47,169	56,385	51,166	53,212	53,212	53,212
Total Personal Services	173,915	185,068	185,726	192,038	192,038	192,038
Operating Expenditures						
Maintenance Service	517,045	601,762	587,058	602,762	597,762	597,762
		<i>Maintenance contract for radio system. Non-warranty maintenance @ tower sites & on equipment</i>				
Rent	68,377	70,766	70,100	72,700	72,700	72,700
		<i>Communication tower site leases at Walkertown, Kernersville, and Old Richmond</i>				
Construction Services	20,129	-	-	-	-	-
		<i>HVAC Installation</i>				
Other Purchased Services	15,234	18,800	17,430	21,100	21,100	21,100
		<i>Insurance premiums, cell/data service, dial-up landlines at remote tower sites, teleprocessing</i>				
Training & Conference	-	2,400	400	4,100	3,700	3,700
General Supplies	28,848	39,000	27,390	40,200	35,200	35,200
		<i>System parts & supplies, small equipment, uniforms, and office supplies</i>				
Energy	32,397	41,000	34,200	42,000	42,000	42,000
		<i>Electricity & natural gas costs at tower sites</i>				
Operating Supplies	2,224	9,000	1,902	9,000	9,000	9,000
		<i>Generator batteries, UPS modules</i>				
Other Operating Costs	2,340	12,000	12,190	10,300	10,300	10,300
		<i>Insurance claims; memberships & dues</i>				
Payments to Other Agencies	31,880	-	-	-	-	-
		<i>Final payment to City of Winston-Salem to close out Nextel project reimbursement.</i>				
Other Financing Uses	174,655	-	15,459	27,919	27,919	27,919
		<i>Transfer radio system upgrade project costs to CPO</i>				
Total Operating Exps.	893,129	794,728	766,129	830,081	819,681	819,681
Capital Outlay	41,619	43,000	43,000	80,000	46,000	46,000
		<i>HVAC unit replacement at tower sites, strobe tower lighting replacement</i>				
TOTAL EXPENDITURES	<u>1,108,663</u>	<u>1,022,796</u>	<u>994,855</u>	<u>1,102,119</u>	<u>1,057,719</u>	<u>1,057,719</u>
Cost-sharing Expenses	18,769	24,747	-	19,773	19,773	19,773
REVENUES	<u>467,931</u>	<u>424,795</u>	<u>391,500</u>	<u>452,775</u>	<u>452,775</u>	<u>452,775</u>
POSITIONS(FT/PT)	2/0	2/0	2/0	2/0	2/0	2/0

SHERIFF'S OFFICE

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

Goals:

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

Program Descriptions:

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

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

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

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

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

Current Initiatives:

Administrative Support/Support Services Bureau

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

Enforcement Bureau

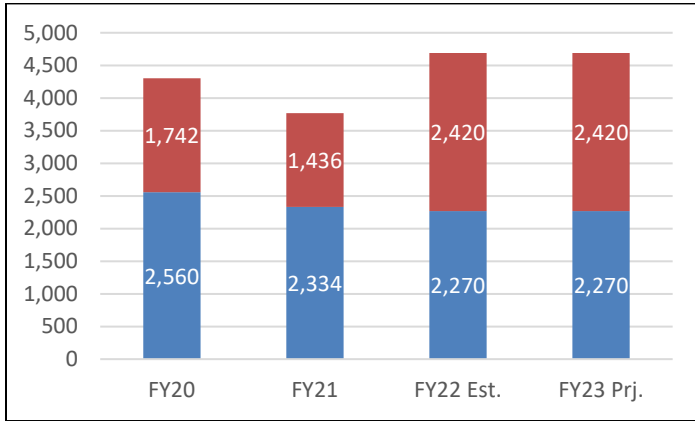
- While coordinating with State, Federal, and other local law enforcement agencies, provide School Resource Officers to the Winston-Salem/Forsyth County School System.
- Expand intelligence capabilities and task forces and increase emergency response capabilities.
- Suppress juvenile violence in the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

Detention Operations

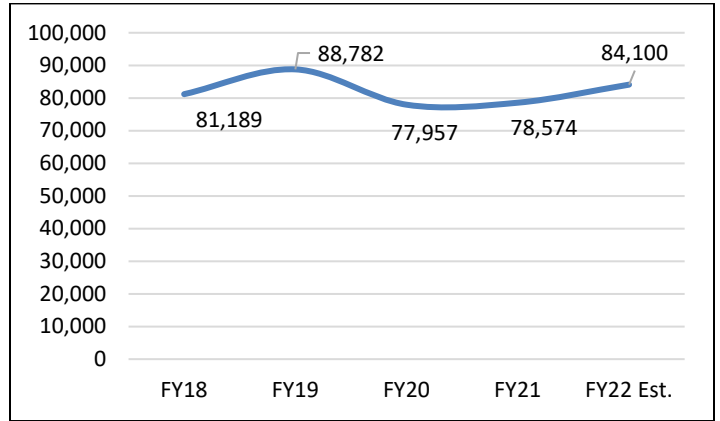
- Reduce inmate population at the Law Enforcement Detention Center.
- Maintain a safe and secure detention facility for staff, inmates, and guests.
- Improve conditions for individuals detained at the Detention Center.

SHERIFF'S OFFICE

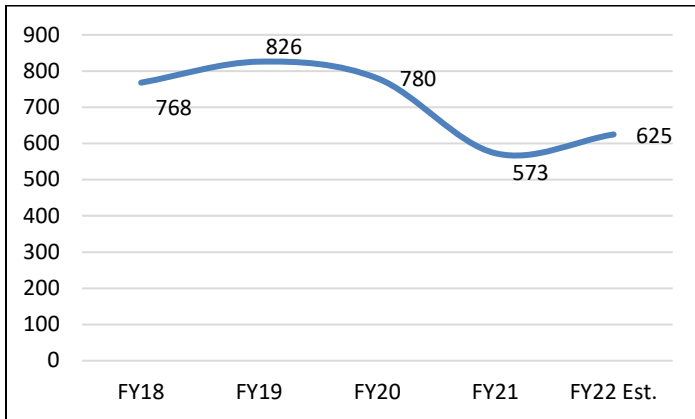
Performance Measures:



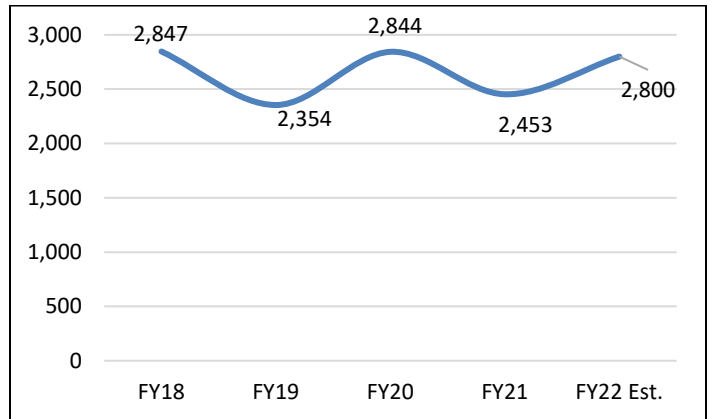
Crimes Against Property (blue)/Crimes Against Persons (red)



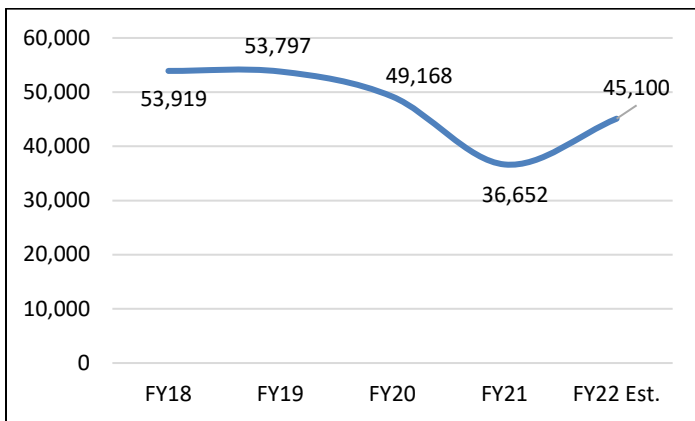
Patrol - Field Service Calls for Service



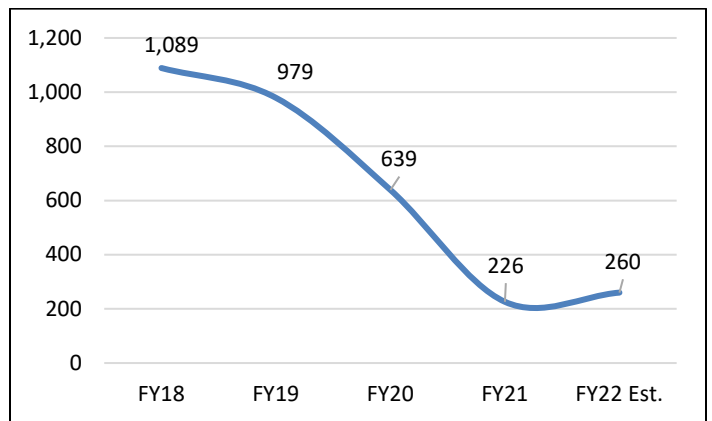
Detention - Average Daily Inmate Population



Patrol - Triple Zeros (No deputy available)



Judicial - # of Legal Processes Served



Animal Services - Citations Issued

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

SHERIFF'S OFFICE

PROGRAM SUMMARY

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

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

EXPENDITURES

Personal Services

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

Operating Expenditures

Professional Fees	5,641,117	7,026,669	6,887,036	7,550,223	7,535,873	7,535,873
Maintenance Service	184,371	318,133	333,765	457,801	330,126	330,126
<i>FCSO Comm. Center & fingerprint equip maintenance, software & hardware support on various systems, Const. Services</i>						
Rent	9,122	24,120	24,410	18,670	17,870	17,870
<i>Space Rental for Joint City-County 911 Challenge and Dixie Classic Fairgrounds</i>						
Utility Services	227,597	323,300	318,049	349,048	333,880	333,880
<i>Water/sewer costs at Administrative Building & Detention Center</i>						
Other Purchased Services	3,743,046	4,412,301	4,609,044	6,990,030	6,481,643	6,481,643
<i>Inmate food contract, insurance premiums, OSSI maintenance, Verizon air cards for mobile data system</i>						
Training & Conference	77,654	177,932	201,608	423,218	196,821	196,821
<i>Specialty training, certifications, state mandated training, BLET training</i>						
General Supplies	904,004	1,723,940	1,651,750	2,513,003	1,741,655	1,741,655
<i>Ballistic vests, specialty equipment, weapons, uniforms, computer replacements</i>						
Energy	525,537	668,410	655,041	737,829	671,590	671,590
<i>Electricity & natural gas costs for Detention Center and Sheriff Administration Buildings</i>						
Operating Supplies	448,223	627,743	860,007	887,280	693,111	693,111
<i>Ammunition, targets, training supplies, protective gloves, spit shields, inmate clothing, bedding, mattresses, etc.</i>						
Other Operating Costs	758,661	817,541	845,392	798,886	766,236	766,236
<i>Insurance claims, informant pay, memberships & dues</i>						
Total Operating Exps.	<u>12,519,332</u>	<u>16,120,089</u>	<u>16,386,102</u>	<u>20,725,988</u>	<u>18,768,805</u>	<u>18,768,805</u>

Capital Outlay	<u>500,123</u>	<u>87,755</u>	<u>214,974</u>	<u>1,613,898</u>	<u>209,563</u>	<u>209,563</u>
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Payments T/O Agencies	<u>497,527</u>	<u>605,200</u>	<u>636,704</u>	<u>679,170</u>	<u>679,170</u>	<u>679,170</u>
<i>Payments to City of W-S for property/evidence management and arrestee processing services</i>						

Contingency	-	-	-	-	-	-
					<i>Market Adjustments</i>	

TOTAL EXPENDITURES	<u>53,998,487</u>	<u>64,108,441</u>	<u>63,029,249</u>	<u>78,048,065</u>	<u>69,326,721</u>	<u>69,326,721</u>
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Cost-Sharing Expenses	2,547,682	3,048,920	156,504	3,024,089	3,024,089	3,024,089
Contra-Expenses	(38,010)	(70,000)	-	(52,440)	(52,440)	(52,440)

REVENUES	<u>8,937,382</u>	<u>9,531,496</u>	<u>9,744,349</u>	<u>10,455,737</u>	<u>10,281,383</u>	<u>10,281,383</u>
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POSITIONS (FT/PT)	601/25	599/25	614/22	639/24	612/21	612/21
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SHERIFF'S OFFICE

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

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

SHERIFF'S OFFICE

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

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES - Law Enforcement/Grants Plus DWI Task Force						
Personal Services						
Salaries & Wages	11,080,549	13,956,038	14,913,097	16,571,956	15,556,683	15,556,683
Employee Benefits	5,673,278	7,233,754	7,445,891	8,466,827	7,965,822	7,965,822
Total Personal Services	16,753,827	21,189,792	22,358,988	25,038,783	23,522,505	23,522,505
Operating Expenditures						
Professional Fees	61,479	123,000	121,440	148,650	134,300	134,300
Maintenance Service	53,976	91,375	90,670	98,916	93,936	93,936
Rent	-	8,670	8,467	8,670	8,670	8,670
Utility Services	6,222	7,000	6,860	8,000	8,000	8,000
Other Purchased Services	859,492	961,075	1,111,882	1,171,054	1,056,362	1,056,362
Training & Conference	73,904	141,434	165,840	350,514	149,163	149,163
General Supplies	283,953	445,810	522,739	667,193	408,758	408,758
Energy	71,141	88,000	86,240	87,550	86,450	86,450
Operating Supplies	102,135	254,848	372,514	376,499	297,696	297,696
Other Operating Costs	433,024	465,366	494,203	437,379	414,025	414,025
Total Operating Exps.	1,945,326	2,586,578	2,980,855	3,354,425	2,657,360	2,657,360
Contingency	-	-	-	75,480	-	-
Capital Outlay	38,800	25,400	75,793	946,288	146,580	146,580
Payments T/O Agencies	316,379	348,100	341,138	416,070	416,070	416,070
						<i>City of W-S: Property & Evidence Management</i>
TOTAL EXPENDITURES	<u>19,054,332</u>	<u>24,149,870</u>	<u>25,756,774</u>	<u>29,831,046</u>	<u>26,742,515</u>	<u>26,742,515</u>
Cost-Sharing Expenses	20,061	19,103	-	19,165	19,165	19,165
Contra-Expenses	-	-	-	-	-	(52,440)
REVENUES	<u>4,446,376</u>	<u>6,419,252</u>	<u>5,863,804</u>	<u>7,263,114</u>	<u>7,241,014</u>	<u>7,241,014</u>
POSITIONS (FT/PT)	254/15	265/15	285/15	300/16	285/15	285/15

SHERIFF'S OFFICE

Sheriff - Detention

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

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

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 "Advanced Life Support" Paramedic level, organizes training for County and City personnel who respond to medical emergencies, processes billing and enforces collections of ambulance bills.

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

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

Current Initiatives:

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

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

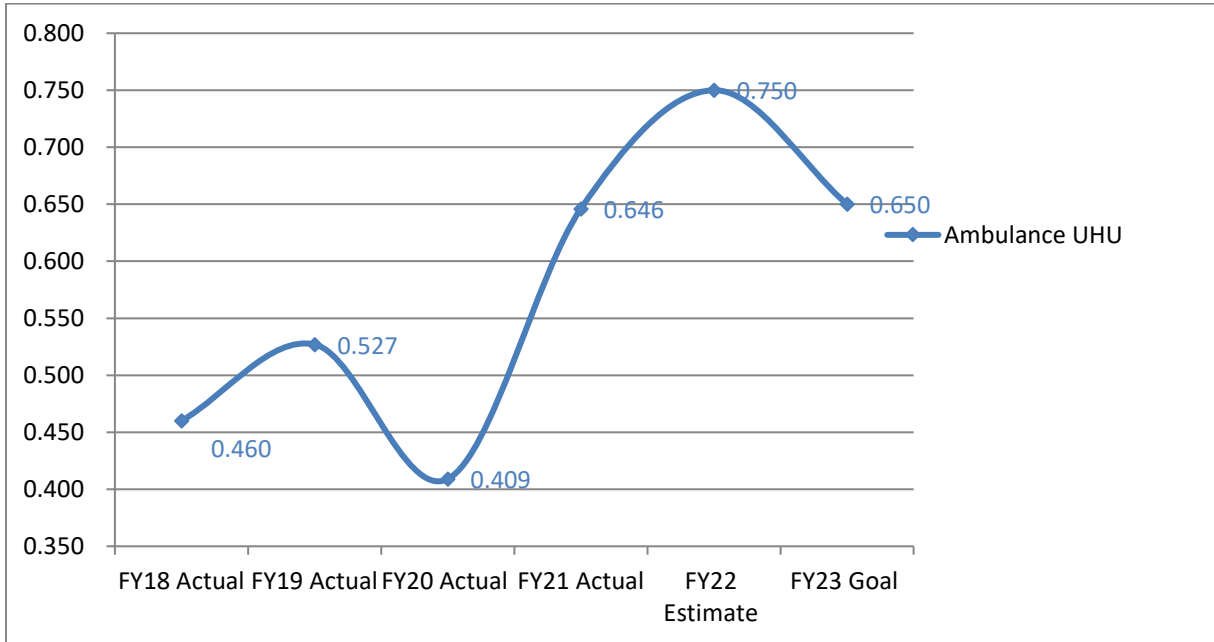
- Develop career paths, employee incentives and include a pay structure for specific achievements/certifications.
- Incentivize education and certification process. Also, provide additional professional/leadership development and succession plans for officers at all levels.
- Coordinate and provide training activities to the emergency services division along with expanding training opportunities across departmental and career/volunteer lines for the county fire departments.
- Ensure all mandated certifications are maintained/recertified for ES employees. This includes remaining compliant with federal/state/local safety and training requirements.
- Improve recruitment and retention of volunteers countywide and develop strategies to assist the administration of volunteer departments.
- Assist VFD's in locating and applying for local, state and Federal Grants to decrease burdens on budgets and tax rates.
- Provide fire suppression services to the county fire departments and to Smith Reynolds Airport.
- Reduce the occurrence and/or minimize the impact of fire through code enforcement and develop strategies to increase quality control for the code inspection process.
- Review all building plans submitted for code compliance prior to construction within two weeks or less.
- Investigate for the origin and cause of fires occurring within the county fire department districts. When a fire is determined as an arson case, clear these cases with an arrest better than the national average.

EMERGENCY SERVICES

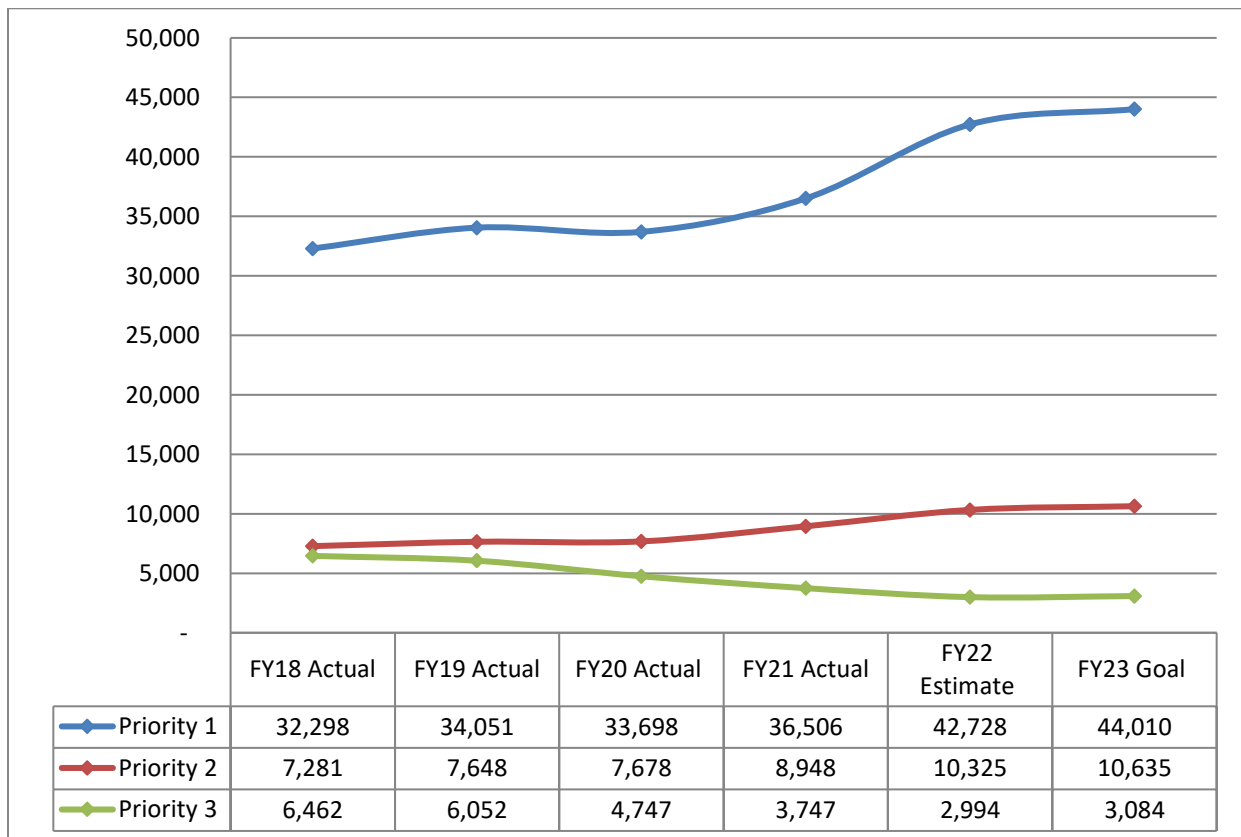
Performance Measures:

	FY19 ACTUALS	FY20 ACTUALS	FY21 ACTUALS	FY22 EST	FY23 GOAL
EMERGENCY	0:15:43	0:14:41	0:14:56	0:16:14	0:12:59

90th Percentile EMS Response Times (Priority 1-Emergency)

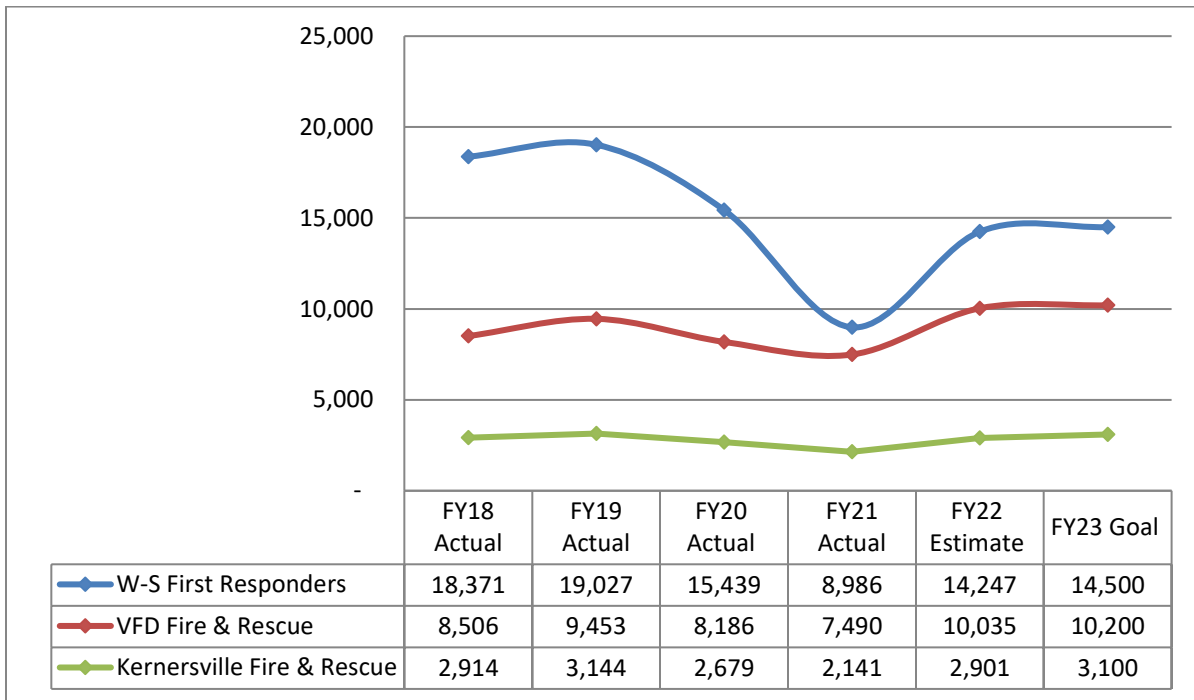


Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service

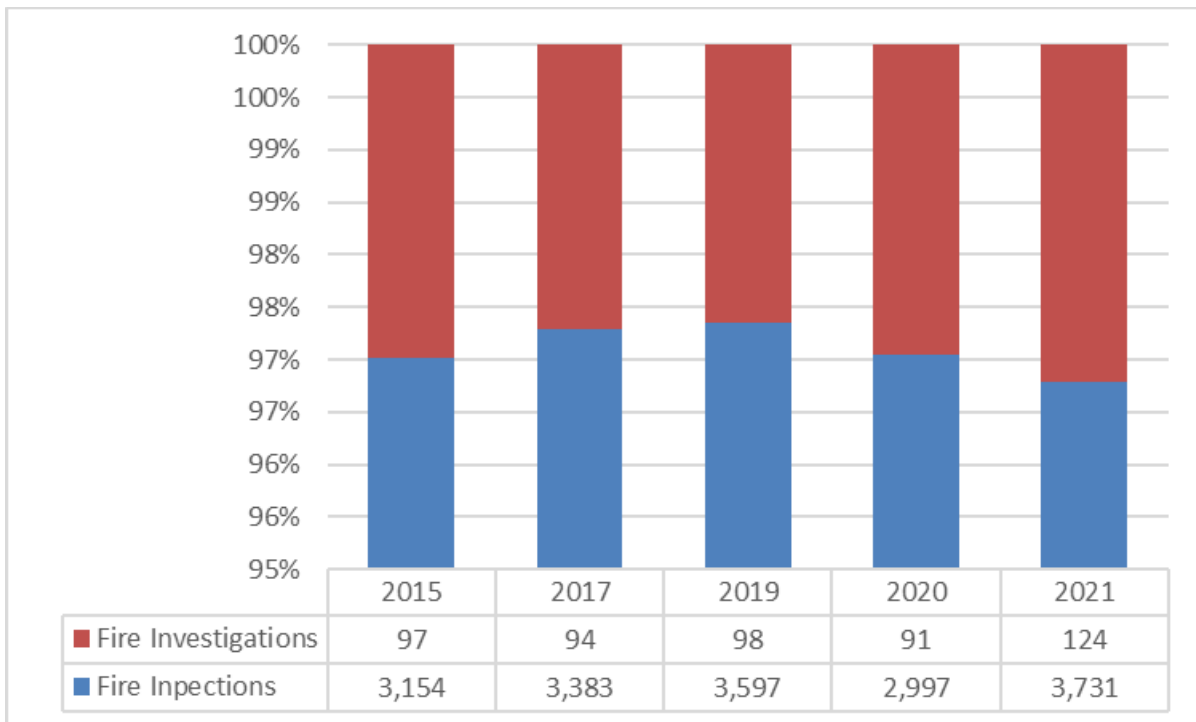
EMERGENCY SERVICES



Fire & Rescue Dispatches

	FY19 ACTUALS	FY20 ACTUALS	FY21 ACTUALS
109	0:9:31	0:8:56	0:9:00
209	0:10:58	0:10:42	0:10:43
309	0:12:44	0:12:25	0:12:48

Fire Suppression Unit Response Times



County Fire Inspections and Investigations

EMERGENCY SERVICES

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Emergency Services Admin.	796,252	1,170,819	1,060,959	1,404,247	1,308,319	1,308,319
Fire Operations	3,114,453	3,266,926	3,525,297	4,541,420	3,721,868	3,721,868
9-1-1 Communications	1,920,210	2,063,091	2,133,835	2,652,778	2,646,878	2,646,878
EMS Operations	11,506,392	15,305,011	13,620,237	17,732,924	15,788,894	16,007,742
COVID-19	180,447	-	6,483	-	-	-
Medical Examiner	-	-	-	400,000	400,000	400,000
Total	<u>17,517,754</u>	<u>21,805,847</u>	<u>20,346,811</u>	<u>26,731,369</u>	<u>23,865,959</u>	<u>24,084,807</u>

Budget Highlights: The FY23 Adopted Budget for Emergency Services reflects a net County dollar increase of 10.8% or \$1,048,249. Increases throughout the Emergency Services budget can be found in Personal Services and Travel throughout all divisions, Communications in the 911 Center, Rent in EMS Operations, and in General and Operating Supplies in EMS Operations. Another significant increase is the result of a shift of the Medical Examiner budget to Emergency Services in FY23.

The Board of Commissioners partially approved one Alternate Service Level request for Emergency Services by funding seven full-time Paramedics and one part-time Paramedic, beginning on January 1, 2023. If sufficient Pay-Go funds are available, an additional fully-equipped ambulance will be provided as well.

In addition to these positions, the FY23 Adopted Budget also includes funds for eight additional Telecommunicators, as the County's 911 Center will assume dispatch responsibility for Winston-Salem Fire. The City of Winston-Salem will pay 100% of these costs in FY23 and the County will absorb this cost over the next four years with the City's share decreasing to 80% in FY24, 60% in FY25, 40% in FY26, and 20% in FY27.

EMERGENCY SERVICES

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	10,736,070	12,875,225	12,135,615	15,209,984	14,318,081	14,474,877
Other Employee Benefits	76	-	326	-	-	-
Employee Benefits	4,472,241	5,242,757	5,013,022	6,081,767	5,744,322	5,799,664
Total Personal Services	15,208,387	18,117,982	17,148,963	21,291,751	20,062,403	20,274,541
Operating Expenditures						
Professional Fees	104,555	125,000	109,500	527,250	525,000	525,000
						<i>Medical Director contract, random employee drug screens, pre-employment exams</i>
Maintenance Service	136,295	201,000	89,610	184,640	184,640	184,640
						<i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors</i>
Rent	51,904	38,000	58,025	58,000	58,000	58,000
						<i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System</i>
Utility Services	13,164	14,118	12,000	12,500	12,500	12,500
						<i>Water/sewer service at all locations</i>
Other Purchased Services	422,964	922,173	970,879	1,037,773	1,035,573	1,035,573
						<i>Insurance premiums, EMS billing contract, Communications</i>
Training & Conference	15,450	55,696	46,765	77,182	66,090	68,113
						<i>Re-certification and training of staff, continuing education requirements</i>
General Supplies	313,977	366,397	384,601	629,757	517,797	522,484
						<i>Small equipment, uniforms, janitorial supplies, office supplies</i>
Energy	74,392	71,296	70,565	71,296	71,296	71,296
						<i>Electricity and natural gas at all facilities</i>
Operating Supplies	686,313	706,035	785,730	792,521	780,921	780,921
						<i>Medical supplies, OSHA related supplies, CBRN regulators, EMD supplies</i>
Other Operating Costs	162,774	176,350	156,920	241,275	238,775	238,775
						<i>Insurance claims, memberships & dues</i>
Total Operating Expenditures	1,981,788	2,676,065	2,684,595	3,632,194	3,490,592	3,497,302
Capital Outlay	75,737	782,000	271,811	1,568,460	74,000	74,000
Payments T/O Agencies	251,842	229,800	241,442	238,964	238,964	238,964
						<i>Standby funds to volunteer departments</i>
TOTAL EXPENDITURES	<u>17,517,754</u>	<u>21,805,847</u>	<u>20,346,811</u>	<u>26,731,369</u>	<u>23,865,959</u>	<u>24,084,807</u>
Cost-Sharing Expenses	1,041,649	384,348	225,372	1,157,143	1,157,143	1,157,143
REVENUES	<u>9,672,769</u>	<u>12,085,691</u>	<u>12,534,714</u>	<u>13,281,876</u>	<u>13,316,402</u>	<u>13,316,402</u>
POSITIONS (FT/PT)	237/14	250/14	250/14	280/14	258/14	265/15

EMERGENCY SERVICES

	FY 20-21	FY 21-22			FY 22-23	
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - Administration						
Personal Services						
Salaries & Wages	282,723	428,027	394,365	457,330	457,330	457,330
Other Employee Benefits	76	-	326	-	-	-
Employee Benefits	101,171	181,891	149,274	195,206	195,206	195,206
Total Personal Services	383,970	609,918	543,965	652,536	652,536	652,536
Operating Expenditures						
Professional Fees	-	17,000	1,500	17,000	17,000	17,000
Maintenance Service	5,210	13,000	12,000	16,500	16,500	16,500
Rent	83	-	25	-	-	-
Utility Services	12,123	14,118	12,000	12,500	12,500	12,500
Other Purchased Services	181,550	240,762	236,608	270,762	270,762	270,762
Training & Conference	4,125	10,400	10,000	10,400	10,400	10,400
General Supplies	27,072	31,200	28,150	40,700	34,700	34,700
Energy	67,727	71,296	70,011	71,296	71,296	71,296
Operating Supplies	1,372	2,625	2,500	2,625	2,625	2,625
Other Operating Costs	113,020	160,500	144,200	220,000	220,000	220,000
Total Operating Expenditures	412,282	560,901	516,994	661,783	655,783	655,783
Capital Outlay	-	-	-	89,928	-	-
Total Expenditures	<u>796,252</u>	<u>1,170,819</u>	<u>1,060,959</u>	<u>1,404,247</u>	<u>1,308,319</u>	<u>1,308,319</u>
Cost-Sharing Expenses	224,945	176,308	99,290	260,513	260,513	260,513
REVENUES	<u>30,093</u>	<u>127,500</u>	<u>1,395,472</u>	<u>202,500</u>	<u>202,500</u>	<u>202,500</u>
POSITIONS (FT/PT)	5/0	5/0	5/0	5/0	5/0	5/0

EMERGENCY SERVICES

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)						
<i>Personal Services</i>						
Salaries & Wages	1,939,251	1,953,088	2,202,612	2,494,628	2,277,911	2,277,911
Other employee benefits	-	-	-	-	-	-
Employee Benefits	867,333	886,782	908,876	1,045,432	951,157	951,157
Total Personal Services	2,806,584	2,839,870	3,111,488	3,540,060	3,229,068	3,229,068
<i>Operating Expenditures</i>						
Professional Fees	15,555	19,000	19,000	21,250	19,000	19,000
						<i>Annual comprehensive medical exams for suppression & prevention employees</i>
Maintenance Service	25,642	30,000	24,394	30,500	30,500	30,500
						<i>Maintenance on SCBA tanks, gas detectors, other equipment</i>
Other Purchased Services	17,085	16,900	16,667	83,400	83,400	83,400
						<i>Insurance premiums for Fire-related employees</i>
Training & Conference	5,035	8,256	7,900	11,500	9,500	9,500
						<i>Fire Inspector & suppression employee re-certifications and continuing education requirements</i>
General Supplies	80,023	103,000	99,653	188,310	123,100	123,100
						<i>Replacement of SCBA tanks, gas detectors, office supplies, uniforms</i>
Energy	6,665	-	-	-	-	-
Operating Supplies	15,018	18,300	16,800	26,900	18,300	18,300.00
						<i>CBRN regulators, suppression gloves, hoods, masks, etc. Replace gas detector sensors</i>
Other Operating Costs	3,955	9,000	7,595	11,500	9,000	9,000
						<i>Insurance claims for fire related claims, memberships & dues</i>
Total Operating Exps.	168,978	204,456	192,009	373,360	292,800	292,800
<i>Payments T/O Agencies</i>	120,600	120,600	120,600	126,000	126,000	126,000
						<i>Standby funds for VFDs</i>
<i>Capital Outlay</i>	18,291	102,000	101,200	502,000	74,000	74,000
TOTAL EXPENDITURES	<u>3,114,453</u>	<u>3,266,926</u>	<u>3,525,297</u>	<u>4,541,420</u>	<u>3,721,868</u>	<u>3,721,868</u>
Cost-Sharing Expenses	91,169	6,413	7,038	87,967	87,967	87,967
REVENUES	<u>319,735</u>	<u>1,036,877</u>	<u>498,536</u>	<u>1,054,927</u>	<u>1,054,927</u>	<u>1,054,927</u>
POSITIONS (FT/PT)	39/0	39/0	39/2	44/0	39/0	39/0

EMERGENCY SERVICES

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

	FY 20-21	FY 21-22		Request	FY 22-23	
	Actual	Original	Estimate		Recommend	Adopted
<i>Fire Protection Standby</i>						
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	7,000	12,000	12,000	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	3,750	3,750	3,500	3,500	3,500
Horneytown Vol Fire/Rescue	5,700	5,700	5,700	7,000	7,000	7,000
King Vol Fire	1,150	1,150	1,150	3,500	3,500	3,500
Lewisville Vol Fire/Rescue	7,000	7,000	7,000	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	21,000	21,000	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	7,000	7,000	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	12,000	7,000	7,000	10,500	10,500	10,500
TOTAL EXPENDITURES	<u>120,600</u>	<u>120,600</u>	<u>120,600</u>	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>

EMERGENCY SERVICES

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)						
<i>Personal Services</i>						
Salaries & Wages	7,318,118	9,201,238	8,205,844	10,568,417	9,893,231	10,050,027
Other employee benefits	-	-	-	-	-	-
Employee Benefits	3,018,376	3,625,965	3,414,412	4,139,509	3,896,339	3,951,681
Total Personal Services	10,336,494	12,827,203	11,620,256	14,707,926	13,789,570	14,001,708
<i>Operating Expenditures</i>						
Professional Fees	89,000	89,000	89,000	89,000	89,000	89,000
						<i>Medical Director contract, random drug testing, pre-hire physicals</i>
Maintenance Service	88,584	122,000	28,981	101,440	101,440	101,440
						<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>
Rent	51,821	38,000	58,000	58,000	58,000	58,000
						<i>Oxygen tank rental</i>
Other Purchased Services	87,010	516,011	522,100	517,911	517,911	517,911
Training & Conference	4,792	30,640	22,465	45,282	36,190	38,213
						<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>
General Supplies	136,119	208,997	235,593	371,747	334,197	338,884
						<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>
Energy	-	-	554	-	-	-
Operating Supplies	602,529	681,110	762,930	754,496	751,996	751,996
						<i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i>
Other Operating Costs	843	2,850	1,125	1,275	1,275	1,275
						<i>Insurance premiums, memberships & dues</i>
Total Operating Exps.	1,060,698	1,688,608	1,720,748	1,939,151	1,890,009	1,896,719
Capital Outlay	-	680,000	170,033	976,532	-	-
Payments T/O Agencies	109,200	109,200	109,200	109,315	109,315	109,315
TOTAL EXPENDITURES	<u>11,506,392</u>	<u>15,305,011</u>	<u>13,620,237</u>	<u>17,732,924</u>	<u>15,788,894</u>	<u>16,007,742</u>
Cost-Sharing Expenses	710,707	197,656	114,214	794,862	794,862	794,862
REVENUES	<u>9,302,378</u>	<u>10,921,314</u>	<u>10,629,500</u>	<u>11,619,575</u>	<u>11,619,575</u>	<u>11,619,575</u>
POSITIONS (FT/PT)	165/9	178/9	178/7	194/9	178/9	185/10

EMERGENCY SERVICES

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES - 911						
<i>Personal Services</i>						
Salaries & Wages	1,195,978	1,292,872	1,332,794	1,689,609	1,689,609	1,689,609
Other employee benefits	-	-	-	-	-	-
Employee Benefits	485,361	548,119	540,460	701,620	701,620	701,620
Total Personal Services	1,681,339	1,840,991	1,873,254	2,391,229	2,391,229	2,391,229
<i>Operating Expenditures</i>						
Maintenance Service	17,900	36,000	24,235	36,200	36,200	36,200
						<i>CAD System maintenance; maintenance contracts for remote receivers, console/recorder equipment</i>
Communications	106,107	110,000	157,264	125,000	125,000	125,000
						<i>E-911 costs</i>
Other Purchased Services	31,212	38,500	38,240	40,700	38,500	38,500
						<i>Code Red 9-1-1 Alert contract, repair/maintenance of equipment</i>
Training & Conference	1,498	6,400	6,400	10,000	10,000	10,000
						<i>Certified instructor training for telecommunicators, re-certification of telecommunications</i>
General Supplies	11,732	23,200	15,300	29,000	25,800	25,800
						<i>Supplies, small equipment, uniforms</i>
Operating Supplies	3,424	4,000	3,500	8,500	8,000	8,000
						<i>EMD supplies</i>
Other Operating Costs	44,956	4,000	4,000	8,500	8,500	8,500
						<i>Memberships & dues</i>
Total Operating Exps.	216,829	222,100	248,939	257,900	252,000	252,000
Payments to Other Agencies	22,042	-	11,642	3,649	3,649	3,649
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,920,210</u>	<u>2,063,091</u>	<u>2,133,835</u>	<u>2,652,778</u>	<u>2,646,878</u>	<u>2,646,878</u>
Cost-Sharing Expenses	14,828	3,971	4,830	13,801	13,801	13,801
REVENUES	<u>20,563</u>	<u>-</u>	<u>11,206</u>	<u>439,400</u>	<u>439,400</u>	<u>439,400</u>
POSITIONS (FT/PT)	28/5	28/5	28/5	36/5	36/5	36/5

EMERGENCY SERVICES

	FY 20-21	FY 21-22			FY 22-23	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES - Medical Examiner</u>						
Professional Fees	430,000	359,150	384,500	400,000	400,000	400,000
TOTAL EXPENDITURES	<u>430,000</u>	<u>359,150</u>	<u>384,500</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>

Amounts for FY21 Actual, FY22 Original, and FY22 Estimate are not reflected in Emergency Services Totals



FAMILY JUSTICE CENTER

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

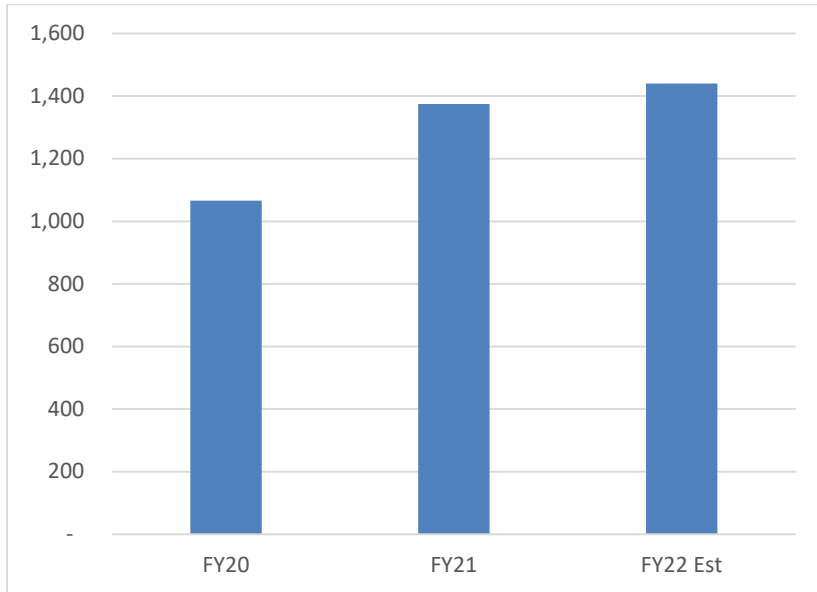
Program Descriptions:

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

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

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

Key Performance Measures:



Number of Family Justice Center Clients



Facebook Reach for FJC Posts in FY22

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

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

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

FAMILY JUSTICE CENTER

PROGRAM SUMMARY

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

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

EXPENDITURES

Personal Services

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

Operating Expenditures

Purchased Property Services	-	-	-	10,900	-	-
Other Purchased Services	105,297	80,150	32,800	53,850	53,850	53,850
Training & Conference	495	3,000	500	3,000	3,000	3,000
Materials & Supplies	4,539	11,500	7,000	11,000	11,000	11,000
Other Operating Costs	373	5,500	1,000	4,800	4,800	4,800
Payments to Other Agencies	-	-	-	-	-	-
Total Operating Exps.	110,704	100,150	41,300	83,550	72,650	72,650.00

Capital	97,000	-	-	-	-	-
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TOTAL EXPENDITURES	<u>234,289</u>	<u>420,223</u>	<u>288,300</u>	<u>437,410</u>	<u>426,510</u>	<u>426,510.00</u>
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Cost-Sharing Expenses	27,092	763	24,721	27,366	27,366	27,366
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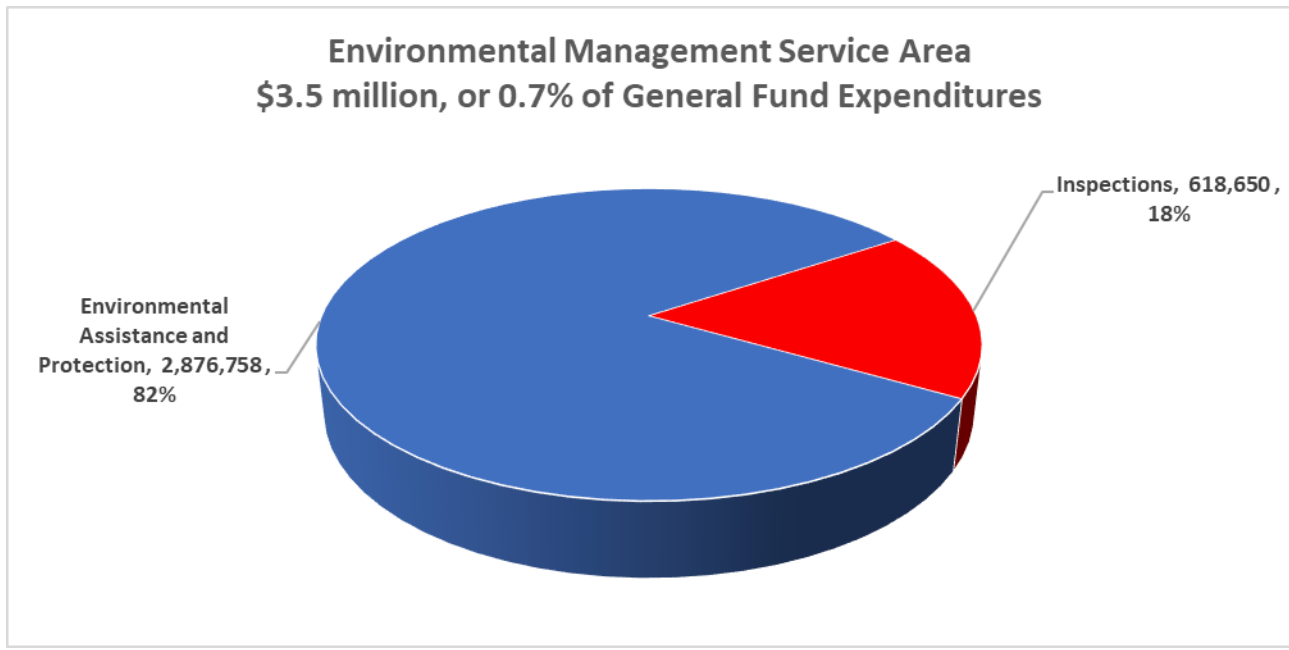
REVENUES

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

Positions	3/0	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 take action on air quality permits, modifications and renewals, as required, in substantially less time than required by applicable federal, state, and local regulations.
- Monitor outdoor ambient air pollution levels in the County and exceed federal, state, and local regulatory requirements for data capture and reporting.
- Protect the rights of Forsyth County citizens and visitors to enjoy a healthy local environment by promptly and professionally investigating complaints and reported concerns.
- Assist residents and businesses in understanding, achieving, and maintaining compliance with federal, state, and local environmental regulations.
- Provide accurate information and practical guidance on best practices for minimizing environmental hazards and associated public health risks in the community.
- Collaborate with other county departments, local/regional subject matter experts and other appropriate entities to facilitate development of a strategic plan to transition county facilities and operations toward increased utilization of energy from clean and renewable sources.

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

Current Initiatives:

- Prioritize workload assignments for air quality permitting to maximize efficient use of staff resources and provide excellent customer service while minimizing the potential for negative impacts and inconvenience for regulated businesses and local industry.
- Continue specialized technical cross-training of Analysis and Monitoring Division staff to ensure uninterrupted operation of all components of the ambient air pollution monitoring network and compliance with all related requirements including equipment maintenance and repair, data capture efficiency, required quality assurance/quality control (QA/QC) data verification procedures and required reporting of certified pollutant data.
- Prioritize staff assignments and organize flexible work schedules to expedite a prompt, thorough investigative assessment of each complaint and environmental concern reported by citizens, businesses, and referrals from other federal, state and local agencies. Provide professional compliance assistance services and expertise at every opportunity to promote pollution prevention and regulatory compliance; to carry out equitable enforcement of environmental regulations, as necessary, to mitigate violations and minimize risks; and to collaborate with other federal, state and local agencies, as appropriate, to identify solutions to environmental issues and risks to public health.
- Review and analyze data and information regarding energy usage and costs for county facilities and operations, including electricity and fossil fuels, to establish benchmarks, identify opportunities for improved energy management and to inform the strategic planning process for an incremental transition to increased utilization of energy from clean and renewable source.

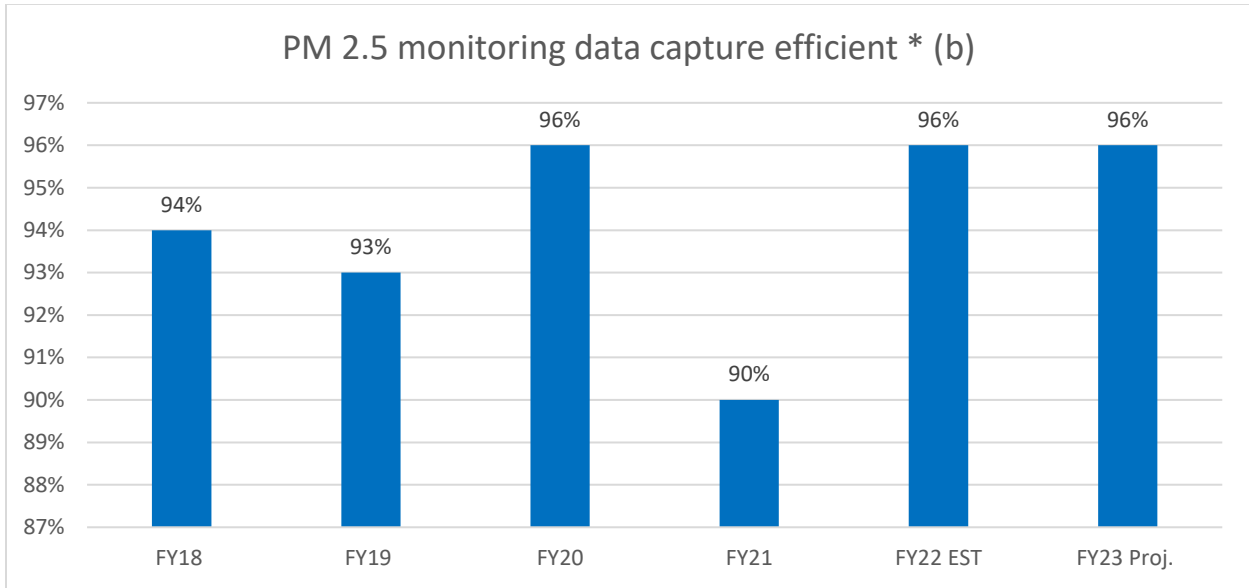
Program Descriptions:

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

PROGRAM SUMMARY

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

ENVIRONMENTAL ASSISTANCE AND PROTECTION



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

95%
Process Permit Application w/in regulatory timeframe

100%
Inspect all scheduled major/synthetic minor facilities

3 Working Days
Processing time for asbestos renovation/demolition permit

Budget Highlights: The FY23 Adopted Budget for EAP reflects a net County dollar increase of \$332,798 or 20.8% over the FY22 Adopted Budget. Drivers of this budget include increased costs in Personal Services, the rebidding of the Waste Management contract, and inflation of equipment costs. A new cost account was added to the FY23 budget to reflect the growing Sustainability function within EAP. This new account will house the salary and benefits for the Senior Environmental Specialist who coordinates the sustainability efforts of the County.

The FY23 Adopted Budget also includes the reinstatement of the Triad Air Awareness program. This program was discontinued during FY21 due to pandemic-driven revenue shortfalls impacting critical state funding to support the program. Subsequently, this led to the elimination of the Air Awareness Coordinator position. The Office was recently notified that CMAQ funding from NCDOT for the Air Awareness program has been awarded to NCDEQ, sufficient to restore and support the Air Awareness program for two full years beginning July 1, 2022.

ENVIRONMENTAL ASSISTANCE AND PROTECTION

	FY 20-21	FY 21-22			FY 22-23	
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,443,949	1,469,907	1,649,008	1,669,273	1,666,773	1,666,773
Other Employee Benefits	1,880	1,900	2,204	2,600	2,300	2,300
					<i>Cell phone stipend</i>	
Employee Benefits	606,181	623,124	665,888	683,188	683,188	683,188
Total Personal Services	2,052,010	2,094,931	2,317,100	2,355,061	2,352,261	2,352,261
Operating Expenditures						
Professional Fees	352	1,710	1,050	1,710	1,710	1,710
					<i>Laboratory & medical fees</i>	
Purchased Property Services	5,830	9,020	7,558	10,423	9,620	9,620
					<i>Equipment maintenance, Compressed Cylinder Rentals, Air Awareness Space Rentals</i>	
Other Purchased Services	23,755	28,201	101,281	908,475	375,255	375,255
					<i>Insurance premiums, public notice advertising, phone lines @ monitoring sites</i>	
Training & Conference	3,120	21,313	4,936	26,131	26,131	26,131
General Supplies	26,640	18,225	22,083	28,057	21,475	21,475
					<i>Office supplies, postage, small equipment & repair supplies</i>	
Electricity	6,826	9,550	6,744	12,850	12,850	12,850
Operating Supplies	2,964	9,770	5,770	20,246	20,246	20,246
					<i>Operating supplies</i>	
Claims	-	7,000	-	6,000	6,000	6,000
					<i>Insurance claims</i>	
Other General & Administrative	1,290	2,510	1,310	3,210	3,210	3,210
					<i>Memberships & dues, renewal fees</i>	
Total Operating Exps.	70,777	107,299	150,732	1,017,102	476,497	476,497
Capital Outlay	25,705	32,000	28,000	47,500	36,000	36,000
					<i>Replacement monitors, analyzers and calibrators</i>	
Payment T/O Agencies	183,009	213,480	100,000	12,000	12,000	12,000
					<i>City of Winston-Salem contract : Recycling at 3 convenience sites and Schools</i>	
TOTAL EXPENDITURES	<u>2,331,501</u>	<u>2,447,710</u>	<u>2,595,832</u>	<u>3,431,663</u>	<u>2,876,758</u>	<u>2,876,758</u>
Cost-Sharing Expenses	76,900	96,500	46,938	94,183	94,183	94,183
Contra-Expenses	-	(10,670)	-	(6,024)	(6,024)	(6,024)
REVENUES	<u>849,017</u>	<u>848,050</u>	<u>803,295</u>	<u>944,800</u>	<u>944,800</u>	<u>944,800</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.

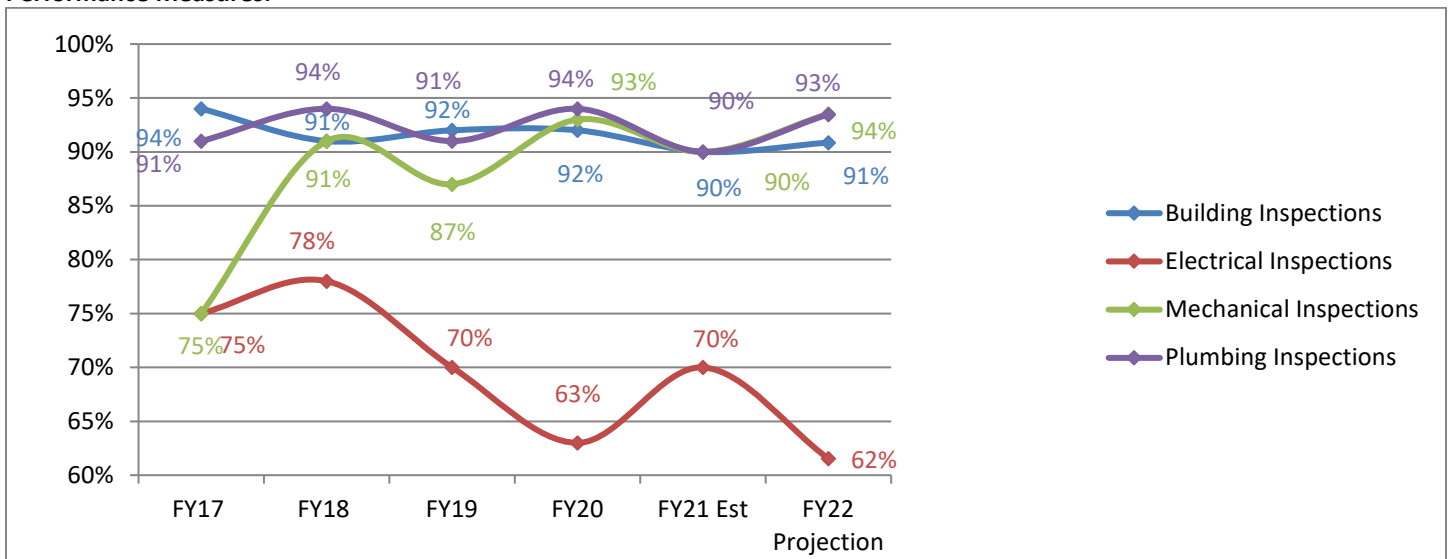
Zoning Enforcement - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure that

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:



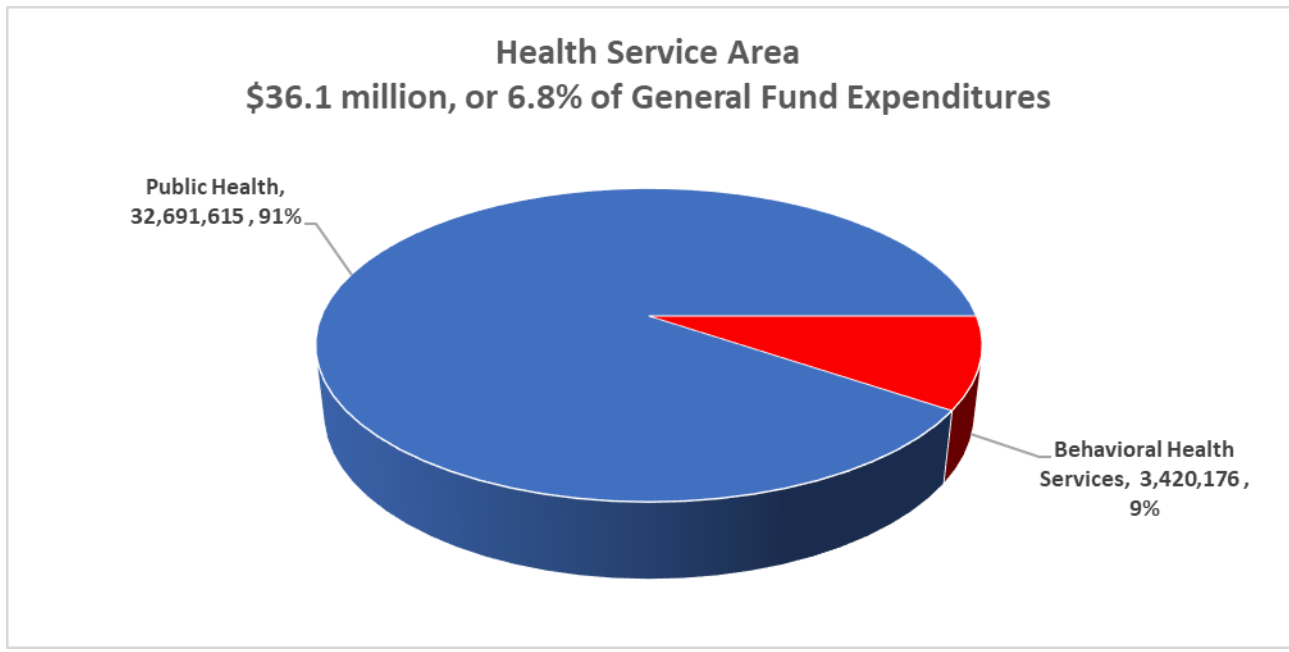
Percentage of Inspections Completed within 1 Day of Request

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,572	3,100	2,575	3,100	3,100	3,100
Zoning Enforcement	356,233	429,440	429,440	444,950	444,950	444,950
Erosion Control	16,323	117,130	117,130	170,600	170,600	170,600
Construction Control	(356,230)	(171,580)	(171,580)	(508,520)	(508,520)	(508,520)
Total County Share	<u>18,898</u>	<u>378,090</u>	<u>377,565</u>	<u>110,130</u>	<u>110,130</u>	<u>110,130</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.

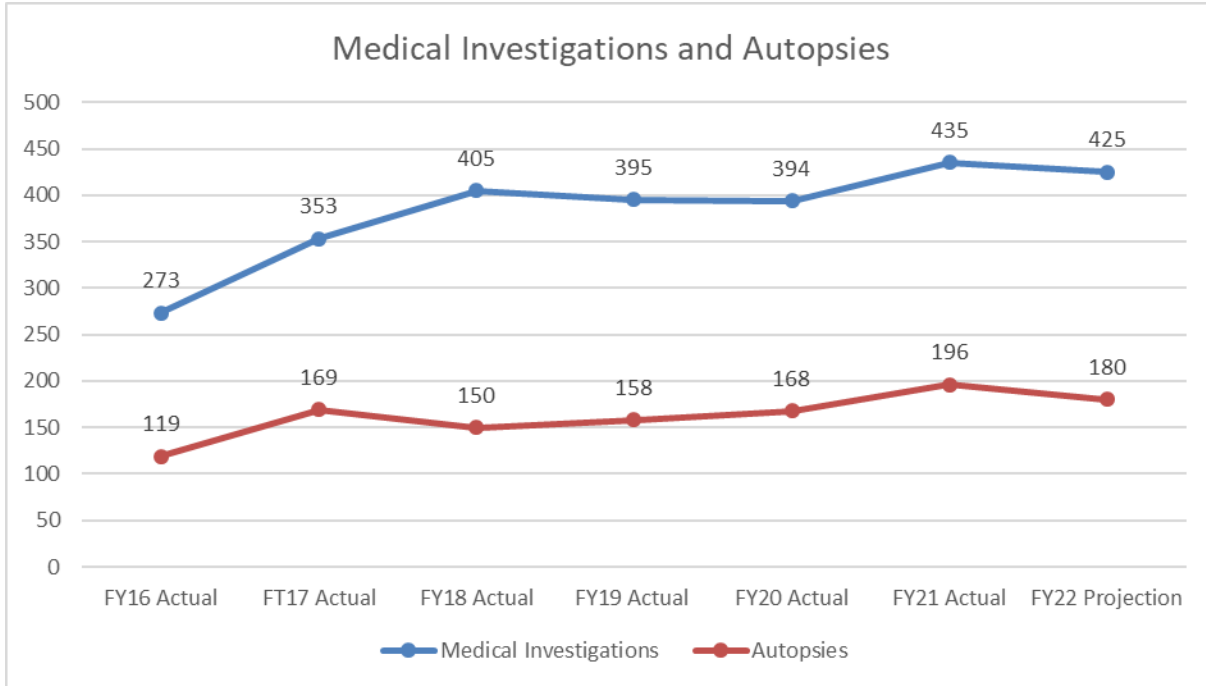
MEDICAL EXAMINER

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

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

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

Key Performance Measures:



Budget Highlights: Per State of North Carolina legislation, the current fee for medical investigations is \$200 and the fee for autopsies is \$1,750 per case. The FY23 Recommended Budget for Medical Examiner has been moved to Emergency Services.

PROGRAM SUMMARY

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



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 manages publicly funded behavioral health services to Forsyth County residents through its comprehensive, contracted provider network.

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

Current Initiatives:

- Key collaborations between managed care organization (Partners Health Management) and various community agencies

<u>PROGRAM SUMMARY</u>	FY 20-21		FY 21-22		FY 22-23	
	Actual	Original	Estimate	Request	Recommend	Adopted
LME/MCO Managed Services	1,580,505	-	-	-	-	-
County Managed Initiatives	435,903	2,423,133	2,159,386	4,615,761	2,889,182	2,889,182
LEDC Mental Health Professional (in Sheriff)	-	92,408	92,408	406,900	406,900	406,900
Mobile Integrated Health (in Emerg Srvcs)	792,422	754,413	831,103	777,045	777,045	777,045
Stepping Up Initiative	478,969	515,528	506,823	530,994	530,994	530,994
Health Educator - Substance Use (in Public Health)	62,846	60,142	58,761	61,946	61,946	61,946
Unallocated Reserves	-	181,053	-	-	-	-
Total	<u>3,350,645</u>	<u>4,026,677</u>	<u>3,648,481</u>	<u>6,392,646</u>	<u>4,666,067</u>	<u>4,666,067</u>

Budget Highlights: For FY23, Forsyth County's allocation of \$4,026,677 for the direct provision of mental health, substance use, and developmental disability services within the County is allocated to several County-managed initiatives for direct service provision. In previous years, the County allocated a portion of Behavioral Health Funding to Cardinal Innovations to manage direct service provision, but this ended in the current fiscal year and the County will continue to manage all programs and projects. Additionally, the County transitioned from Cardinal Innovations to Partners Health Management in FY22.

Internal County programs and projects include the Mobile Integrated Healthcare program in Emergency Services, Stepping Up and a Health Educator position for Substance Use in Public Health, a behavioral health unit for the Law Enforcement Detention Center, and DSS efforts including adult emergency placements and child protective services placements. In addition to these projects, a Behavioral Health Director position is recommended to be funded in FY23. A total of \$639,400 of Behavioral Health fund balance is appropriated in the FY23 Recommended Budget.

Other allocations include Crossnore School, the DA’s Treatment Alternatives (DATA) Program, Daymark, the Enrichment Center, Family Services, Financial Pathways, Green Tree Peer Center, Horizons, Industries for the Blind, the Mental Health Association, MOJI Coffee, Monarch, NAMI Northwest, the School Health Alliance, Twin City Harm Reduction, the Urban League, the YWCA’s Hawley House, and Mental Health First Aid Training to County employees. The Faith Health Chaplaincy Program will now be funded out of the Employee Health Benefits Internal Service Fund.

The County will also receive \$19,761,328 over the next eighteen years from a settlement of national opioid litigation. These funds will be used only for opioid-related expenditures.

BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
LME/MCO Managed Services	1,580,505	-	-	-	-	-
County Managed Initiatives	435,903	2,423,133	2,159,386	4,615,761	2,889,182	2,889,182
<i>Crossnore School</i>	-	-	181,053	220,476	97,185	97,185
<i>DATA Program - ARCA</i>	2,301	30,000	-	30,000	30,000	30,000
<i>DATA Program - Insight Human Services</i>	140,000	140,000	140,000	140,000	140,000	140,000
<i>DATA Program - NaphCare</i>	5,171	62,500	62,500	62,500	62,500	62,500
<i>Daymark</i>	-	1,000,000	1,000,000	1,027,425	1,000,000	1,000,000
<i>Enrichment Center</i>	-	-	-	155,000	110,000	110,000
<i>Faith Health Chaplaincy Program</i>	68,750	75,000	75,000	-	-	-
<i>Family Services</i>	-	60,600	60,600	70,989	60,600	60,600
<i>Financial Pathways</i>	30,000	19,800	19,800	30,000	19,800	19,800
<i>Green Tree Peer Center</i>	35,000	45,000	35,000	85,000	78,000	78,000
<i>Horizons</i>	-	100,000	100,000	133,500	133,500	133,500
<i>Industries for the Blind</i>	-	-	-	164,200	100,000	100,000
<i>Mental Health Assoc of Forsyth</i>	12,500	25,000	25,000	35,000	30,000	30,000
<i>MOJI Coffee</i>	71,181	48,734	48,734	53,734	33,734	33,734
<i>Monarch</i>	-	262,300	262,300	232,515	232,515	232,515
<i>NAMI Northwest</i>	6,000	6,000	6,000	12,000	6,000	6,000
<i>School Health Alliance</i>	-	83,199	83,199	85,695	85,695	85,695
<i>Twin City Harm Reduction</i>	-	-	-	122,270	62,960	62,960
<i>Urban League</i>	30,000	-	-	50,000	25,000	25,000
<i>YWCA's Hawley House</i>	35,000	25,000	25,000	97,976	20,400	20,400
<i>CareNet Counseling</i>	-	-	-	48,000	-	-
<i>Hope Counseling and Consulting</i>	-	-	-	780,500	-	-
<i>Into the Wild</i>	-	-	-	20,000	-	-
<i>Smart Start</i>	-	-	-	297,688	-	-
<i>Wells Center</i>	-	-	-	100,000	-	-
<i>Advisory Committees</i>	-	30,000	-	30,000	30,000	30,000
<i>Behavioral Health Director</i>	-	-	-	140,293	140,293	140,293
<i>DSS APS Placements</i>	-	35,000	-	35,000	35,000	35,000
<i>DSS CPS Placements</i>	-	350,000	-	350,000	350,000	350,000
<i>Mental Health First Aid Training</i>	-	25,000	25,000	6,000	6,000	6,000
Funds held in Reserve	-	181,053	-	-	-	-
<i>Reserve - MH/IDD/SU Projects</i>	-	181,053	-	-	-	-
Total Expenditures	<u>2,016,408</u>	<u>2,604,186</u>	<u>2,159,386</u>	<u>4,615,761</u>	<u>2,889,182</u>	<u>2,889,182</u>
<u>ALLOCATION</u>						
Forsyth County Behavioral Health Allocation	2,016,408	2,604,186	2,159,386	5,146,755	3,420,176	3,420,176
<i>In Sheriff</i>	-	92,408	92,408	406,900	406,900	406,900
<i>In Emergency Services</i>	792,422	754,413	831,103	777,045	777,045	777,045
<i>In Public Health</i>	541,815	575,670	565,584	61,946	61,946	61,946
Total Allocation	<u>3,350,645</u>	<u>4,026,677</u>	<u>3,648,481</u>	<u>6,392,646</u>	<u>4,666,067</u>	<u>4,666,067</u>
<u>REVENUES</u>	<u>136,545</u>	<u>120,000</u>	<u>126,150</u>	<u>759,400</u>	<u>759,400</u>	<u>759,400</u>

PUBLIC HEALTH

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

Goals:

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

Program Descriptions:

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

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

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

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

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

WIC - federally funded health and nutrition program for women, infants and children. Helps families by providing

vouchers to buy health supplemental foods from WIC authorized vendors, nutrition education and helps identify health care and other community services for WIC clients.

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

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

Current Initiatives:

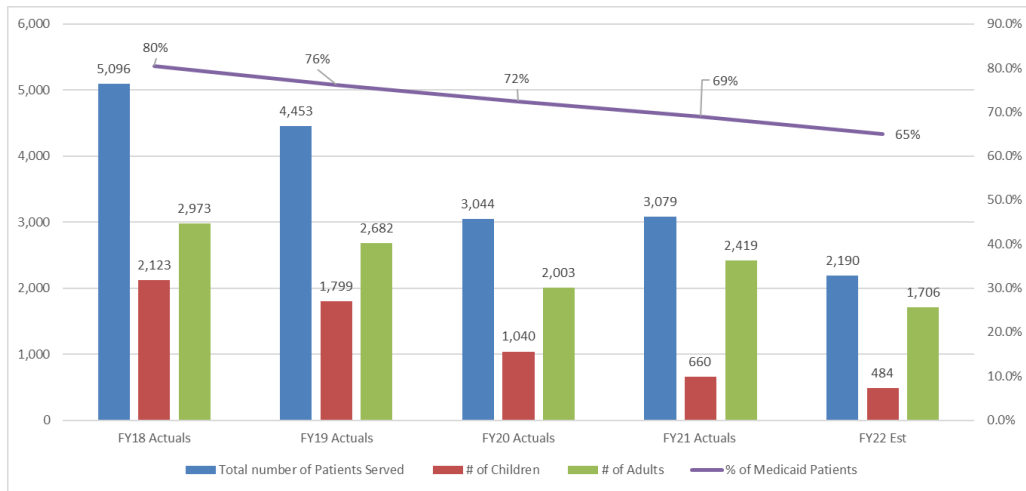
- Conduct a full strategic plan every three years for the Forsyth County Department of Public Health.
- Engage General Services regarding future space needs
- Conduct five sealant projects with WS/FCS.
- Conduct a team-building exercise (or service project) for Public Health Leadership.
- Achieve or 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.
- Establish Public Health as a professional, informed, and responsive agency with continuous community outreach efforts.
- Study FCDPH Dental Clinic financial impact on organization and determine ways to improve efficiency.
- Increase Employee Engagement within all levels of the agency.
- Work with MapForsyth to develop Dashboard with metrics to drive employee performance and highlight Public Health performance in the community.
- Move WIC staff from the Cleveland Clinic to DSS 3rd Floor.
- Pay for added/utilized authorizations for Environmental Health employees.
- Explore telecommuting for staff.
- Space Study for Clinic.

Budget Highlights:

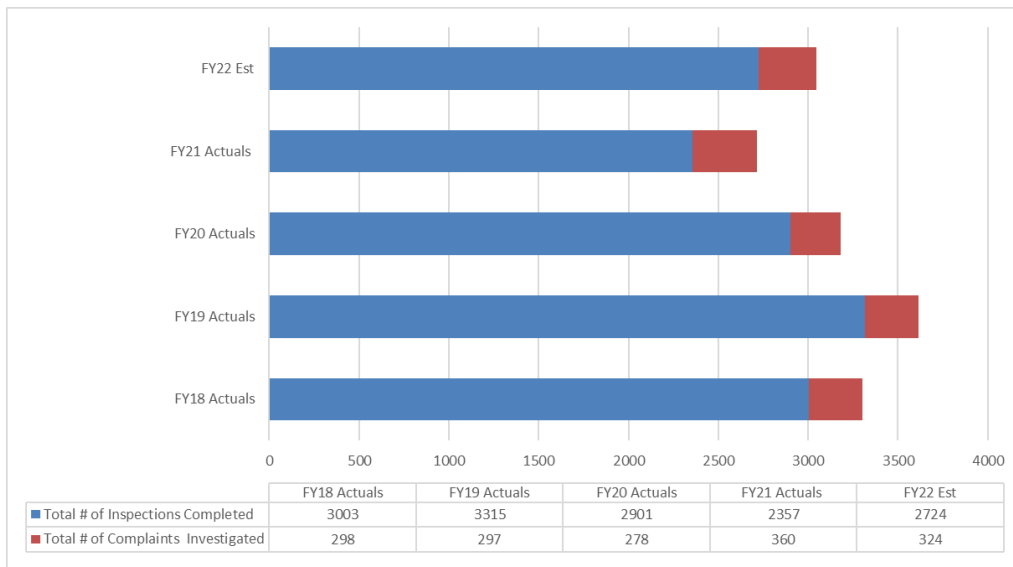
The FY23 Adopted Budget for Public Health reflects a net County dollar increase of \$532,270, or 3.8% over the FY22 Adopted Budget. Personal Services are increasing \$2,625,872 over FY22 due to annualized salary and fringe benefit increases and the addition of three new full-time positions approved as Alternate Service Level requests by the Board of Commissioners. A significant amount of funding is included in Contingency as a budget reserve largely related to COVID funding.

PUBLIC HEALTH

Performance Measures:



Dental Clinic



Food and Lodging Inspections

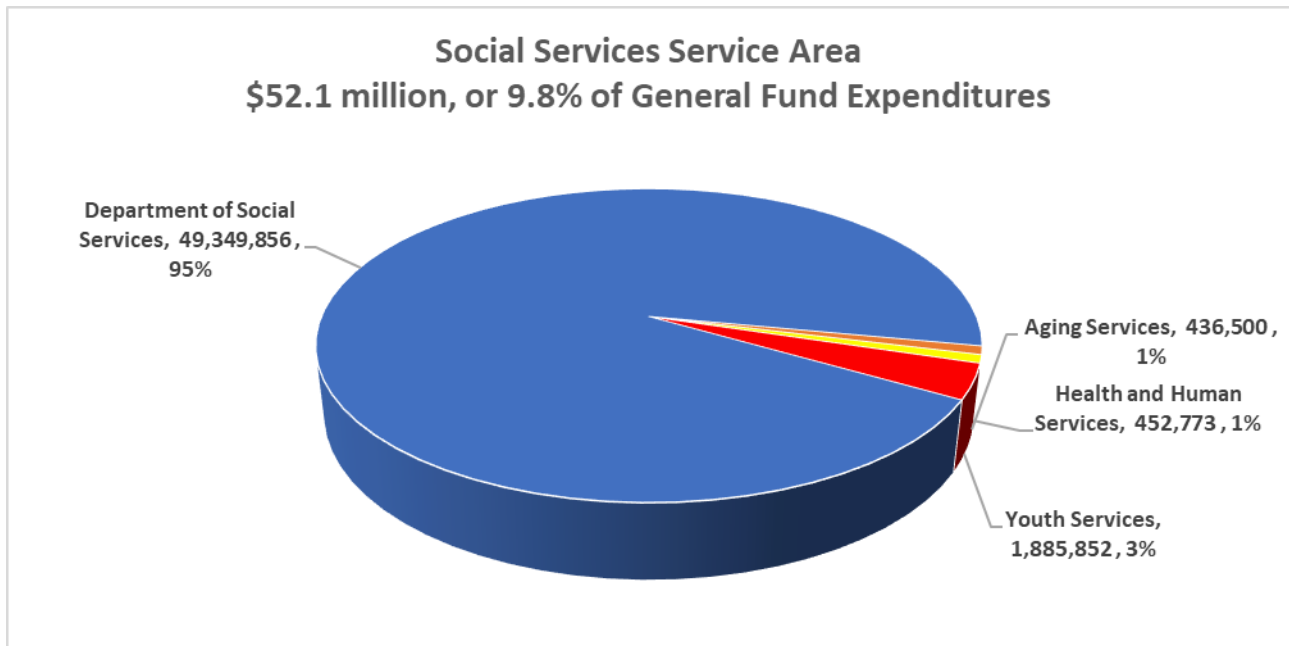
PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,261,670	2,790,224	2,631,534	2,335,160	2,304,801	2,304,801
Lab Services	783,548	1,088,390	1,074,052	1,119,378	1,116,813	1,116,813
Environmental Health	2,856,387	3,128,486	2,789,644	3,720,568	3,345,061	3,345,061
Personal Health & Nursing	10,672,165	13,649,584	13,374,048	15,641,415	15,029,647	15,285,904
WIC	1,951,278	1,986,708	1,999,239	2,328,983	2,328,253	2,328,253
Pharmacy	2,532,644	3,040,616	3,014,648	3,087,357	3,087,357	3,087,357
Dental Clinic	736,826	1,084,680	724,807	1,198,579	1,166,979	1,166,979
COVID AA	1,137,103	73,543	3,472,019	4,056,447	4,056,447	4,056,447
Total	<u>22,931,621</u>	<u>26,842,231</u>	<u>29,079,991</u>	<u>33,487,887</u>	<u>32,435,358</u>	<u>32,691,615</u>

PUBLIC HEALTH

	FY 20-21	FY 21-22			FY 22-23	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	12,187,125	14,260,567	14,736,546	16,617,303	16,114,299	16,265,921
Other Employee Comp.	313	-	326	-	-	-
Employee Benefits	4,973,542	5,912,419	5,071,434	6,684,290	6,455,095	6,528,687
Board Compensation	2,425	-	7,313	4,250	4,250	4,250
Total Personal Services	17,163,405	20,172,986	19,815,619	23,305,843	22,573,644	22,798,858
<i>Operating Expenditures</i>						
Professional Fees	937,353	769,018	956,151	1,214,026	1,210,226	1,210,226
				<i>Temporary Help, lab fees, medical fees</i>		
Maintenance Service	46,223	91,958	51,803	81,982	72,262	72,262
Rent	170,588	70,828	71,128	69,496	69,496	69,496
				<i>Equipment rental, space rental for Administration & Dental Clinic</i>		
Utility Services	5,159	10,467	5,970	10,467	10,467	10,467
					<i>Water & sewer</i>	
Other Purchased Services	727,509	758,452	1,188,589	1,046,930	1,014,343	1,034,043
				<i>Advertising, printing, telephone, insurance premiums, contracts</i>		
Training & Conference	17,159	138,748	66,427	205,778	161,117	163,760
					<i>Travel and personal mileage</i>	
General Supplies	219,372	225,713	339,002	558,214	479,437	482,137
				<i>General supplies, small equipment, books & subscriptions, office supplies, postage</i>		
Energy	92,231	93,046	92,919	95,425	95,425	95,425
					<i>Electricity and natural gas</i>	
Operating Supplies	1,314,792	1,765,281	1,945,264	2,667,493	2,636,163	2,642,163
				<i>Software, audio visual supplies, medical supplies, other operating supplies</i>		
Inventory Purchases	2,035,653	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
					<i>Pharmacy inventory</i>	
Other Operating Costs	32,011	150,819	63,776	136,598	134,443	134,443
				<i>Memberships & dues, insurance claims</i>		
Total Operating Exps.	5,598,050	6,574,330	7,281,029	8,586,409	8,383,379	8,414,422
Contingency	-	-	1,788,077	1,353,420	1,353,420	1,353,420
Capital Outlay	80,986	-	87,025	147,300	30,000	30,000
Payments to Other Agencies	89,180	94,915	94,915	94,915	94,915	94,915
TOTAL EXPENDITURES	<u>22,931,621</u>	<u>26,842,231</u>	<u>29,066,665</u>	<u>33,487,887</u>	<u>32,435,358</u>	<u>32,691,615</u>
Cost-Sharing Expenses	559,507	601,150	412,726	612,036	612,036	612,036
Contra-Expenses	(149,380)	(170,000)	(149,380)	(240,168)	(240,168)	(240,168)
<u>REVENUES</u>	<u>11,647,395</u>	<u>12,780,684</u>	<u>14,714,547</u>	<u>18,203,356</u>	<u>17,997,798</u>	<u>18,097,798</u>
POSITIONS (FT/PT)	277/12	279/12	281/25	298/25	275/25	278/25

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

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

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

PROGRAM SUMMARY

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

EXPENDITURES

Personal Services

Salaries & Wages	-	-	-	309,920	309,920	309,920
Employee Benefits	-	-	-	142,853	142,853	142,853
Total Personal Services	-	-	-	452,773	452,773	452,773
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>452,773</u>	<u>452,773</u>	<u>452,773</u>

POSITIONS (FT/PT)	0	0	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,

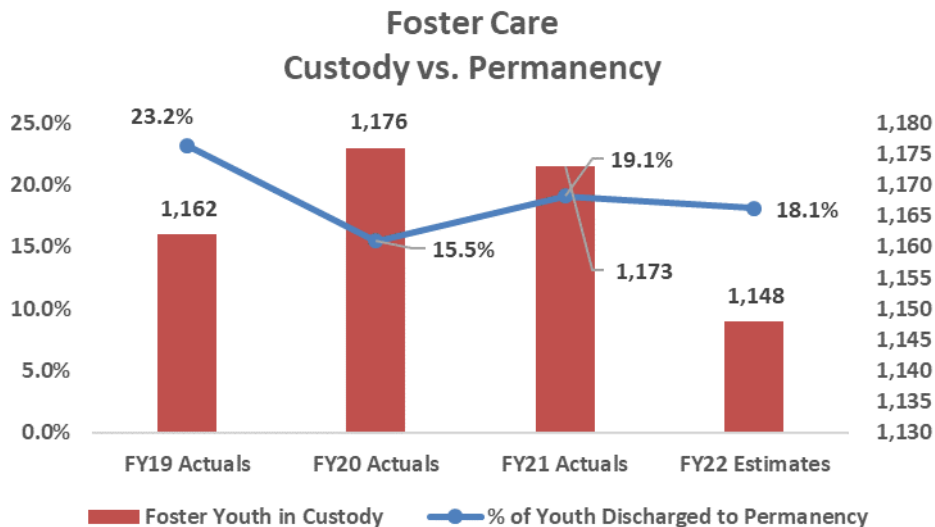
and personal aide; placement with families or assisted living; guardianship of those determined to be wards by the Clerk of Court; inspection and monitoring of all licensed adult care facilities, and complaint investigation; and employment services.

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

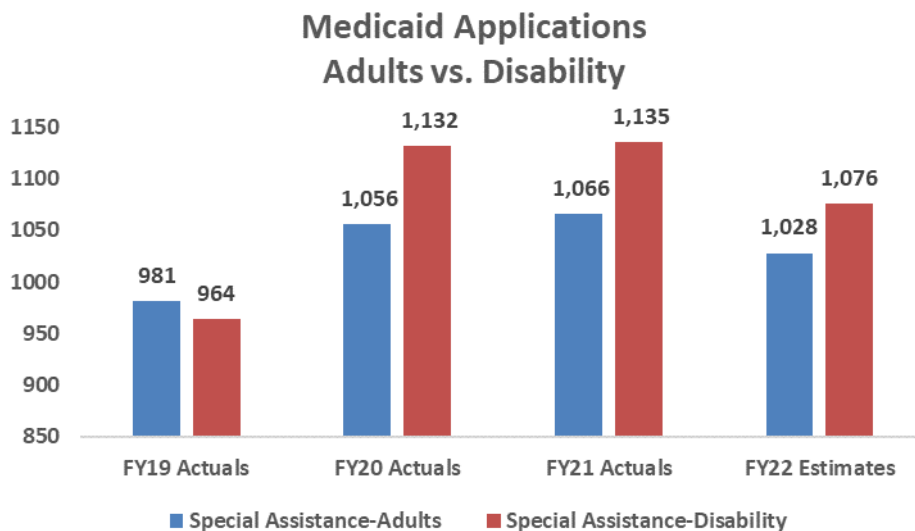
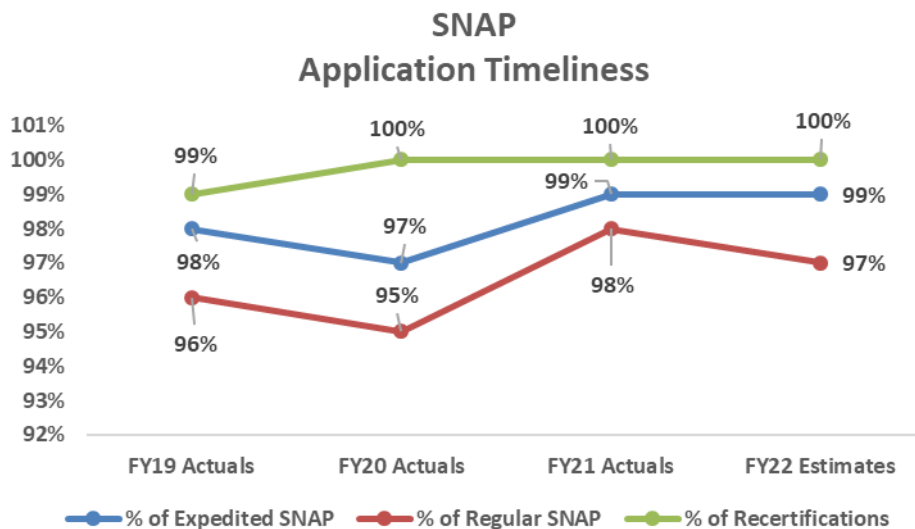
Current Initiatives:

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

Performance Measures:



SOCIAL SERVICES



Budget Highlights: The FY23 Adopted budget for Social Services represents a \$1,936,206 or 4.1% increase in net County dollars over the FY22 Adopted budget. The department received two additional positions - one Fiscal Technician for the Business Office and a Division Director for Medicaid – as well as additional funding in the amount of \$100,000 to reduce the waiting list for In-Home Aide Services in the Adult Services division.

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,897,609	3,995,686	3,207,971	4,099,907	4,022,085	4,073,907
Income Support	15,142,191	17,263,842	21,478,508	17,742,635	17,632,874	17,742,636
Family & Children Service	12,030,450	15,423,787	11,962,819	16,381,331	16,375,981	16,375,981
Adult Services	5,922,587	7,414,244	5,714,138	7,891,823	7,499,428	7,599,428
Child Support	2,856,685	3,316,091	2,682,187	3,557,904	3,557,904	3,557,904
Total	<u>38,849,522</u>	<u>47,413,650</u>	<u>45,045,623</u>	<u>49,673,600</u>	<u>49,088,272</u>	<u>49,349,856</u>

SOCIAL SERVICES

	FY 20-21 Actual	FY 21-22 Original Estimate		Request	FY 22-23 Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	18,804,065	22,140,707	20,645,191	24,066,172	23,959,855	23,809,168
Employee Benefits	579	-	-	-	-	-
Other Employee Benefits	8,591,414	10,283,635	9,133,352	11,016,303	10,966,717	10,896,436
Board Compensation	-	-	-	-	-	-
<i>Total Personal Services</i>	<i>27,396,058</i>	<i>32,424,342</i>	<i>29,778,543</i>	<i>35,082,475</i>	<i>34,926,572</i>	<i>34,705,604</i>
<i>Operating Expenditures</i>						
Professional Fees	116,799	266,300	272,736	242,500	242,500	242,500
		<i>Medical tests & temporary help for Food & Nutrition, Medicaid, LIEAP & CPS</i>				
Maintenance Service	10,785	10,700	10,887	13,745	13,745	13,745
Rent	-	2,000	-	3,000	3,000	3,000
					<i>Parking for court cases</i>	
Utility Services	22,128	31,000	28,506	31,000	30,000	30,000
Other Purchased Services	1,463,731	2,294,700	1,744,352	2,715,395	2,307,300	2,408,000
		<i>Insurance premiums, microfilm, food stamp service charges</i>				
Training & Conference	7,842	92,500	25,031	93,900	92,500	93,900
		<i>Includes mandatory CPS training & personal mileage for care-givers</i>				
General Supplies	168,825	225,500	168,743	228,080	224,400	227,980
Energy	247,306	270,000	166,885	280,000	270,000	270,000
Operating Supplies	80,827	57,500	25,399	35,500	34,500	34,500
Support & Assistance	8,986,809	11,002,608	12,396,124	10,890,877	10,886,627	10,886,627
		<i>Daycare, Special Assistance, Foster Care, WorkFirst Projects, Medicaid admin./transp</i>				
Other Operating Costs	348,445	436,500	128,417	434,000	434,000	434,000
		<i>Insurance premiums and other supplies</i>				
<i>Total Operating Exps.</i>	<i>11,453,497</i>	<i>14,689,308</i>	<i>14,967,080</i>	<i>14,967,997</i>	<i>14,538,572</i>	<i>14,644,252</i>
<i>Capital Outlay</i>	<i>-</i>	<i>300,000</i>	<i>300,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
TOTAL EXPENDITURES	<u>38,849,555</u>	<u>47,413,650</u>	<u>45,045,623</u>	<u>50,050,472</u>	<u>49,465,144</u>	<u>49,349,856</u>
Cost-Sharing Expenses	2,002,928	1,953,130	940,995	2,221,373	2,221,373	2,221,373
<u>REVENUES</u>	<u>24,372,421</u>	<u>27,278,786</u>	<u>28,498,572</u>	<u>27,685,283</u>	<u>27,579,642</u>	<u>27,685,283</u>
POSITIONS (FT/PT)	501/0	501/0	518/0	520/0	518/0	520/0



AGING SERVICES

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

Program Descriptions:

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

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

Current Initiatives:

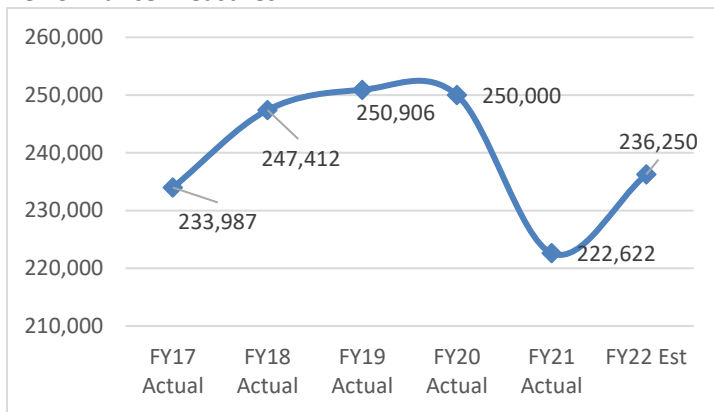
Meals on Wheels – Senior Services, Inc. provides Meals on Wheels services to homebound Forsyth County residents age 60 and over who are unable to obtain and prepare meals for themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

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

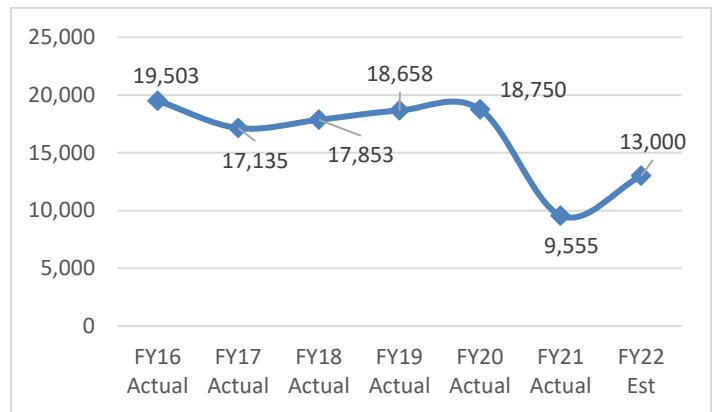
Shepherd’s Center – The Shepherd’s Center of Greater Winston-Salem provides transportation services, respite and visitation services, and minor home repairs. The Shepherd’s Center of Kernersville provides senior fitness and enrichment programs, dental clinics, and tax preparation services.

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

Performance Measures:



Meals on Wheels Served



Williams Center Attendance

Budget Highlights: The FY23 Adopted Budget for Aging Services includes \$55,000 for the Shepherd’s Centers of Winston-Salem and Kernersville and \$380,000 for Senior Services, Inc. (\$330,000 of which is for the Meals-on-Wheels program). No pass-through funding from the Rural Operating Assistance Program Grant for Trans-Aid will be available in FY23. \$1,500 is included for the Forsyth County representative to the Senior Tar Heel Legislature, which was created by the North Carolina General Assembly in 1993 to provide information to senior citizens on the legislative process, promote citizen involvement and advocacy concerning aging issues, and assessing the legislative needs of older citizens.

Senior Services and the Shepherd’s Centers of Winston-Salem and Kernersville both requested additional funding in FY23. An additional \$10,000 is included in the FY23 Adopted Budget for Senior Services.

AGING SERVICES

PROGRAM SUMMARY

	FY 20-21	FY 21-22		Request	FY 22-23	
	Actual	Original	Estimate		Recommend	Adopted
Aging Services	425,000	641,500	640,000	476,500	426,500	436,500
Total	<u>425,000</u>	<u>641,500</u>	<u>640,000</u>	<u>476,500</u>	<u>426,500</u>	<u>436,500</u>

	FY 20-21	FY 21-22		Request	FY 22-23	
	Actual	Original	Estimate		Recommend	Adopted
<u>EXPENDITURES</u>						
Other Operating Costs	-	1,500	1,500	1,500	1,500	1,500
				<i>Costs for Senior TarHeel Legislature</i>		
<i>Payments T/O Agencies</i>						
Senior Services, Inc.	370,000	575,000	575,000	395,000	370,000	380,000
Shepherd's Center	55,000	65,000	65,000	80,000	55,000	55,000
Trans-Aid - EDTAP Grant	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>425,000</u>	<u>641,500</u>	<u>641,500</u>	<u>476,500</u>	<u>426,500</u>	<u>436,500</u>
REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

YOUTH SERVICES

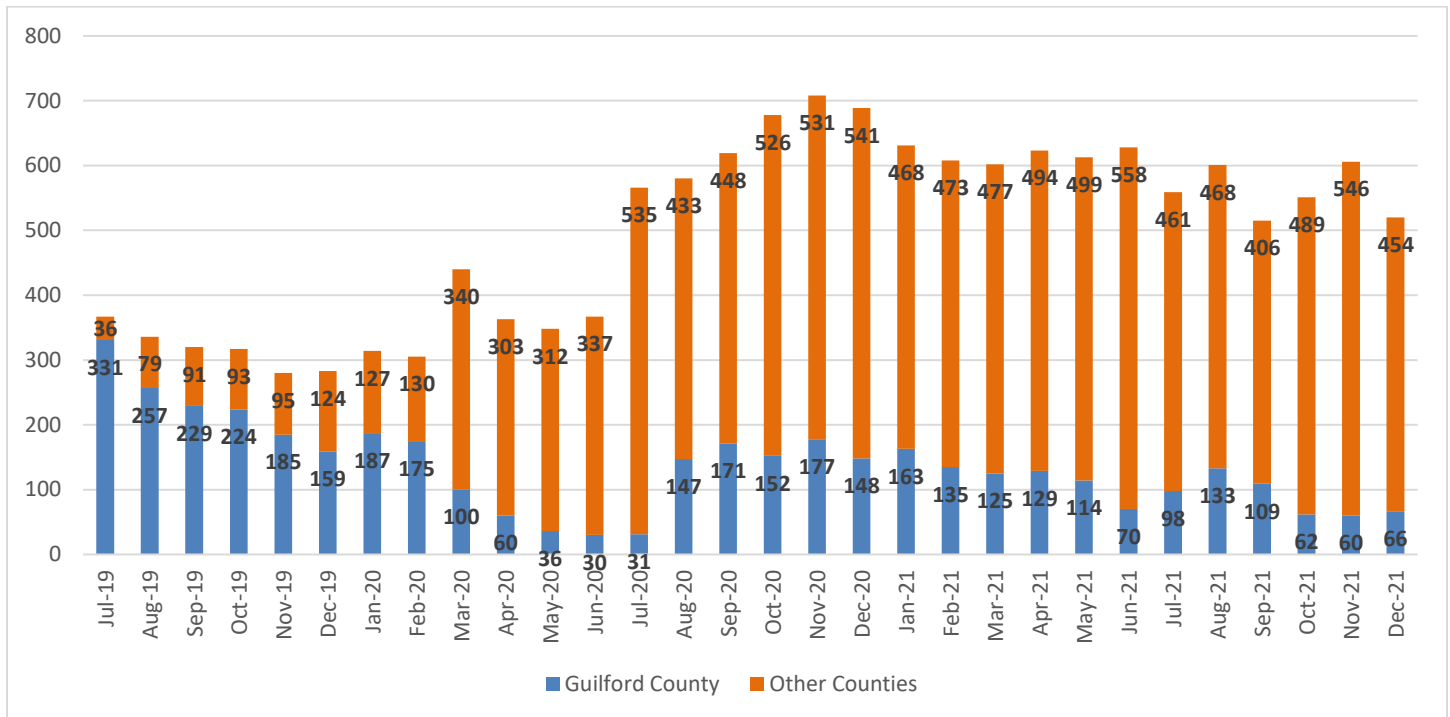
Department Mission: To provide secure short-term care to juveniles who are accused or adjudicated pending court action.

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 and Revenue are both decreasing for FY23.

On December 1, 2019, Raise-the-Age went into effect across North Carolina, which impacted youth alleged to have committed nonviolent offenses and ensures that youth up to 18 years old will be heard in juvenile court. The cost to house Forsyth County juveniles in various youth detention facilities doubled in fiscal year 2021, increasing from \$507,154 in FY20 to an estimated \$1,090,924.00 in FY21. However, costs were slightly lower than projected in FY22, so the FY23 adopted budget will be lower than FY22.

The Juvenile Crime Prevention Council is 100% pass-through funding from the NC Department of Public Safety. In FY23, the JCPC received applications totaling \$1,611,860. The full \$940,852 available will be allocated to nine community organizations. These organizations provide services to high-risk youth and to Juvenile Justice involved youth. Organizations funded in FY23 are the Children’s Center of NWCN, Insight Human Services, Authoring Action, Parenting Path, Family Services, YWCA, Triad Restorative Justice, Aspire, and Youth Collaborative.

YOUTH SERVICES

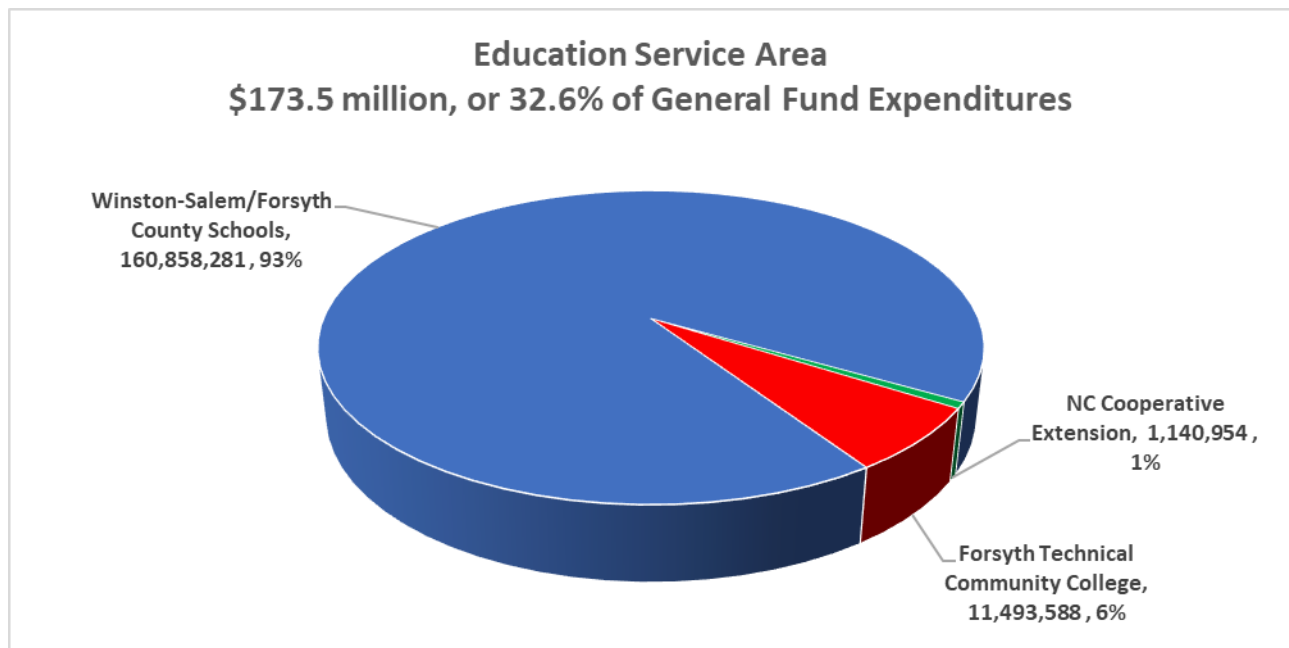
PROGRAM SUMMARY

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

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

Goals:

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

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

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

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

Program Descriptions:

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

Economic Assistance - provides training and advice to improve farm profitability, sustainability and environmental quality; educates and assists urban horticulture clients, large field crop, small farmers and urban farmers.

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

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

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

Current Initiatives:

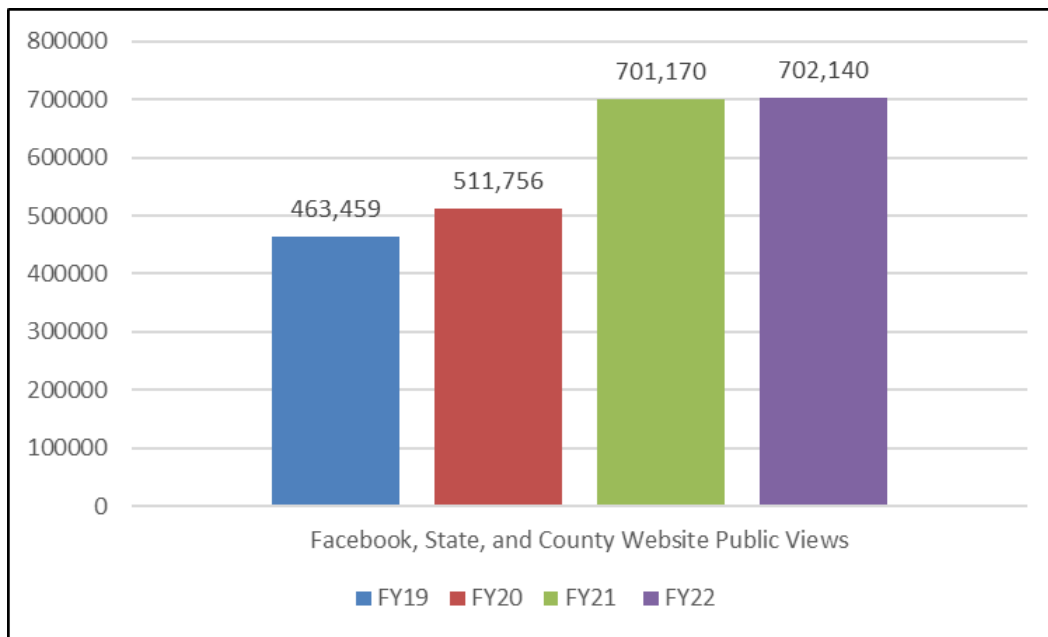
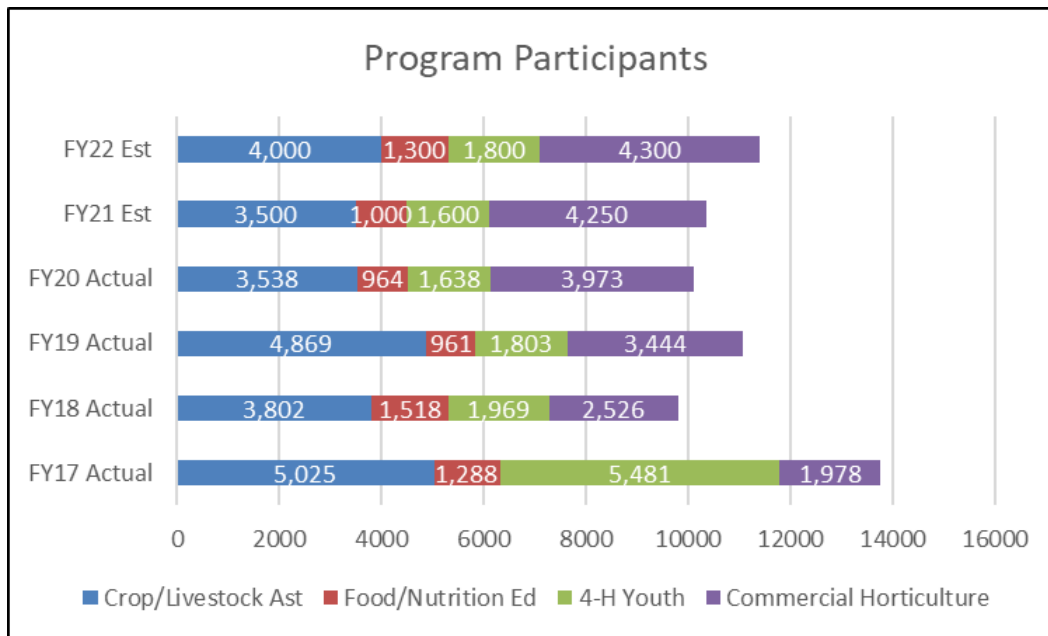
- Provide technical and educational assistance to community and home gardeners.
- Provide education, training and technical support to landscapers and growers in the greenhouse/nursery business.
- Provide research-based educational information for farmers, inclusive of training and support to increase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

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	88,462	111,297	108,849	142,754	123,002	141,374
Soil & Water	112,715	589,224	590,105	157,292	156,392	156,392
Forestry	63,385	74,800	74,800	75,200	75,200	75,200
Economic Assistance	260,438	362,386	288,462	364,695	364,695	364,695
Family & Consumer Sciences	67,335	89,438	38,580	93,710	93,315	93,315
Community Development	68,522	92,405	90,638	90,609	90,494	90,494
Youth Development	99,726	125,297	92,476	136,233	131,448	131,448
Ag Bldg. Maintenance	30,640	38,607	38,432	38,355	38,355	38,355
Arboretum at Tanglewood	27,536	39,246	39,510	49,681	49,681	49,681
TOTAL	<u>818,759</u>	<u>1,522,700</u>	<u>1,361,852</u>	<u>1,148,529</u>	<u>1,122,582</u>	<u>1,140,954</u>

N.C. COOPERATIVE EXTENSION

Performance Measures:



Budget Highlights: The FY23 Adopted Budget for Cooperative Extension reflects a decrease of \$381,746 in expenditures from the FY22 Adopted Budget and a decrease of \$449,227 in revenues from FY22 Adopted Budget. The largest driver for the decreases in expenditures and revenues are expiring grant funds the County received from USDA and the NC Department of Agriculture and Consumer Services in FY22. The largest expenditure increase is in Salaries and Benefits, due to the 5% increase for County employees and an increase to the County portion of State employees. Additional expenditure increases are the Soil and Water Conservation Contingency fund and in travel to return to pre-pandemic funding levels. The FY23 Adopted budget includes County funding for a part-time office assistant position that has historically been paid for by NCA&T.

N.C. COOPERATIVE EXTENSION

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	113,762	155,584	151,381	182,911	167,883	182,911
Employee Benefits	88,661	118,052	120,301	121,738	118,394	121,738
Total Personal Services	202,423	273,636	271,682	304,649	286,277	304,649
Operating Expenditures						
Maintenance Service	2,599	4,750	3,875	4,150	4,150	4,150
Rent	-	1,320	50	1,320	1,320	1,320
					<i>Space rental at Tanglewood Park</i>	
Utility Services	1,071	2,270	2,270	2,338	2,338	2,338
					<i>Water & sewer</i>	
Other Purchased Services	455,491	970,620	854,474	551,284	551,284	551,284
					<i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone</i>	
Training & Conference	1,386	15,900	13,915	26,340	18,765	18,765
General Supplies	15,582	50,052	33,278	51,303	51,303	51,303
					<i>Office & general supplies, small equipment</i>	
Energy	27,047	34,187	34,226	34,467	34,467	34,467
					<i>Electricity and natural gas</i>	
Operating Supplies	18,842	56,914	37,309	55,969	55,969	55,969
Other Operating Costs	3,683	15,712	9,473	15,009	15,009	15,009
					<i>Memberships, administration costs, insurance claims</i>	
Total Operating Exps.	525,701	1,151,725	988,870	742,180	734,605	734,605
Contingency	-	22,539	26,500	26,500	26,500	26,500
Payments T/O Agencies	63,385	74,800	74,800	75,200	75,200	75,200
TOTAL EXPENDITURES	<u>791,509</u>	<u>1,522,700</u>	<u>1,361,852</u>	<u>1,148,529</u>	<u>1,122,582</u>	<u>1,140,954</u>
Cost-Sharing Expenses	53,544	87,343	60,313	63,651	63,651	63,651
REVENUES	<u>109,268</u>	<u>608,847</u>	<u>557,524</u>	<u>159,620</u>	<u>159,620</u>	<u>159,620</u>
POSITIONS (FT/PT)	17/2	17/2	17/2	17/2	17/2	17/2



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 Davis iTEC Cybersecurity Center was awarded a \$326,300, 3-year grant from the National Science Foundation that will enable faculty and staff in the Winston-Salem/Forsyth County School System to increase their cybersecurity skills, abilities, and knowledge.

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

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

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

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

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

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

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

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

FORSYTH TECHNICAL COMMUNITY COLLEGE

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

Also listed in the Program Summary is a line detailing the amount of Debt Service to be paid by the County for debt on past bond referenda as well as the November 2016 School Bond Referendum that will have its final debt issued in 2023. This provides a truer accounting of the County's commitment to assist WSFCS with its mission.

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

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

PROGRAM SUMMARY

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

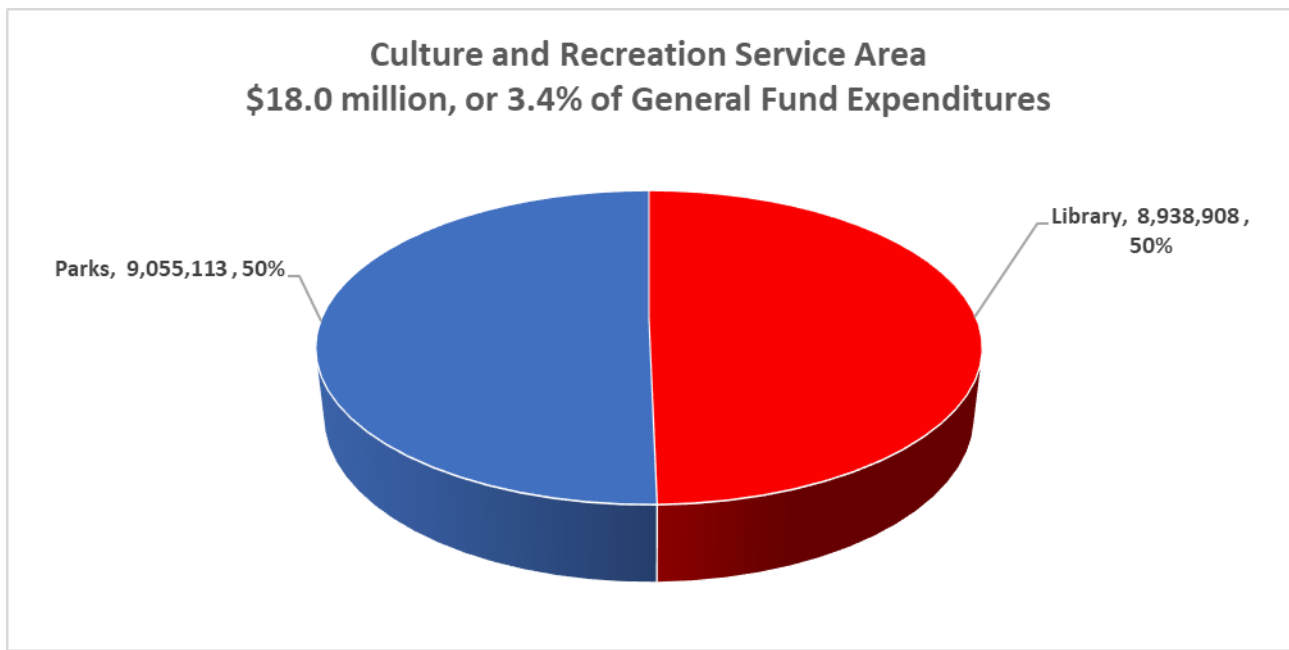
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

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

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
State Current Expense Fund	365,026,995	377,924,336	372,541,684
Local Current Expense Fund	134,289,072	155,182,377	164,014,813
Capital Outlay Fund	4,746,456	3,966,456	4,166,456
Federal Grants Fund	71,664,878	291,499,667	202,733,628
Child Nutrition Fund	24,947,773	28,030,071	31,026,215
Total	<u>600,675,174</u>	<u>856,602,907</u>	<u>774,482,796</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. Preserving and expanding its parks and libraries.
- b. Providing a variety of materials, through the main library and nine (9) branch libraries and outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education, and job related services, as well as public access computers and typewriters.
- c. Providing recreation programs at all County parks.
- d. Providing recreation programs at school sites and other County locations throughout the year.

FORSYTH COUNTY PUBLIC LIBRARIES

Department Mission: We equip, empower and connect the community through library services.

Goals:

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

Program Descriptions:

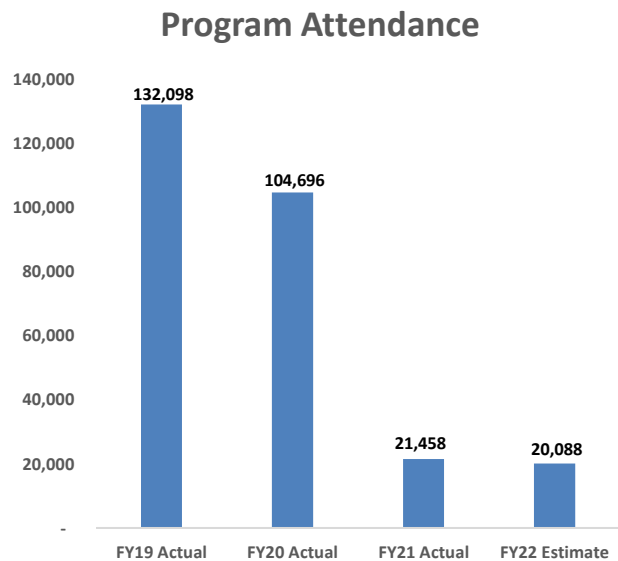
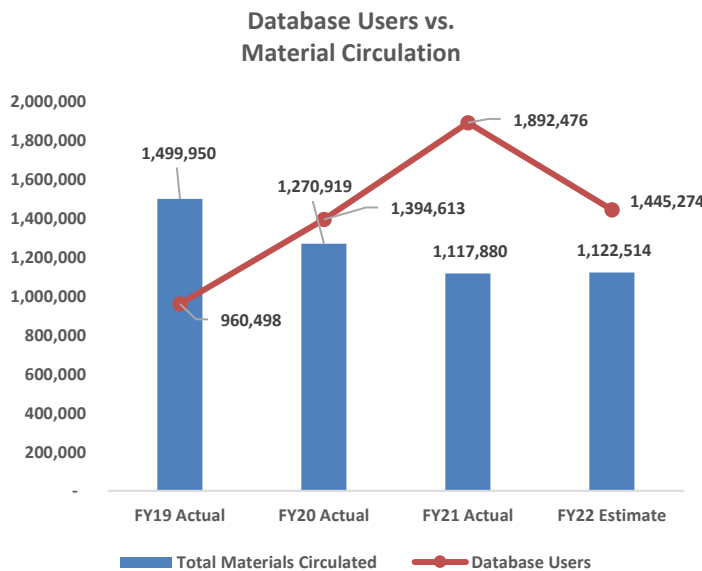
Central Library - provides research, genealogy, leisure reading, audio/visual, children's materials, and career education resources. The Library also offers public access computers, inter-library loans, and a number of on-line resources.

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

Current Initiatives:

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

Performance Measures:



Budget Highlights: The FY23 Adopted Budget reflects an increase of \$517,003 or 6.1% in expenditures over the FY22 Adopted Budget and a decrease of \$60,599, or 12.6% in revenue from the FY22 Adopted Budget. These changes result in a \$577,602 or 7.3% increase in net County dollars for FY23. The Library received three additional positions; one Fiscal Technician to assist with the existing and expanding volume of financial responsibilities of the department and two Full-time Library Assistants to serve as floaters to assist with customer service and Library operations.

PROGRAM SUMMARY

	FY 20-21		FY 21-22		FY 22-23	
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,655,781	2,029,347	1,688,599	2,638,876	2,220,872	2,353,098
Headquarter	583,169	686,532	620,990	731,975	723,625	723,625
Extension	310,958	379,269	335,295	403,083	401,883	401,883
Branches	4,759,708	5,326,757	4,606,378	5,475,591	5,460,302	5,460,302
TOTAL	<u>7,309,616</u>	<u>8,421,905</u>	<u>7,251,262</u>	<u>9,249,525</u>	<u>8,806,682</u>	<u>8,938,908</u>

FORSYTH COUNTY PUBLIC LIBRARIES

	FY 20-21 Actual	Original	FY 21-22 Estimate	Request	FY 22-23 Recommend Adopted	
EXPENDITURES						
<i>Personal Services</i>						
Salaries & Wages	3,928,532	4,339,296	4,062,169	4,830,752	4,569,479	4,659,514
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	1,739,781	1,918,812	1,542,701	2,097,248	1,974,816	2,017,007
<i>Total Personal Services</i>	5,668,313	6,258,108	5,604,870	6,928,000	6,544,295	6,676,521
<i>Operating Expenditures</i>						
Maintenance Service	64,465	80,280	58,768	66,950	66,950	66,950
				<i>Exterminating & solid waste svcs., equipment repair</i>		
Rent	3,838	7,510	5,685	8,275	8,275	8,275
				<i>Rent for Kernersville Branch and other misc. rentals</i>		
Utility Services	29,650	52,154	32,259	49,388	44,900	44,900
					<i>Water & sewer</i>	
Other Purchased Services	450,432	584,495	459,649	637,295	599,995	599,995
				<i>Software license, printing, book processing, insurance premiums, on-line services & telephone services</i>		
Training & Conference	6,537	11,510	2,883	31,195	31,195	31,195
General Supplies	51,219	67,390	42,197	80,065	80,065	80,065
				<i>Office supplies, small equipment, repair supplies & subscriptions</i>		
Energy	323,596	329,615	256,261	379,037	370,687	370,687
					<i>Electricity & natural gas</i>	
Operating Supplies	690,074	966,728	770,526	1,030,520	1,021,520	1,021,520
				<i>Books, periodicals, A/V supplies, software and operating supplies</i>		
Other Operating Costs	21,492	39,115	18,164	38,800	38,800	38,800
					<i>Insurance claims & memberships</i>	
Contingency	-	25,000	-	-	-	-
Total Operating Exps.	1,641,303	2,163,797	1,646,392	2,321,525	2,262,387	2,262,387
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>7,309,616</u>	<u>8,421,905</u>	<u>7,251,262</u>	<u>9,249,525</u>	<u>8,806,682</u>	<u>8,938,908</u>
Cost-Sharing Expenses	681,918	957,928	619,810	816,075	816,075	816,075
REVENUES	<u>341,255</u>	<u>479,454</u>	<u>434,846</u>	<u>418,855</u>	<u>418,855</u>	<u>418,855</u>
POSITIONS (FT/PT)	90/46	91/46	91/46	99/46	91/46	94/46

PARKS

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

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

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.

Current Initiatives:

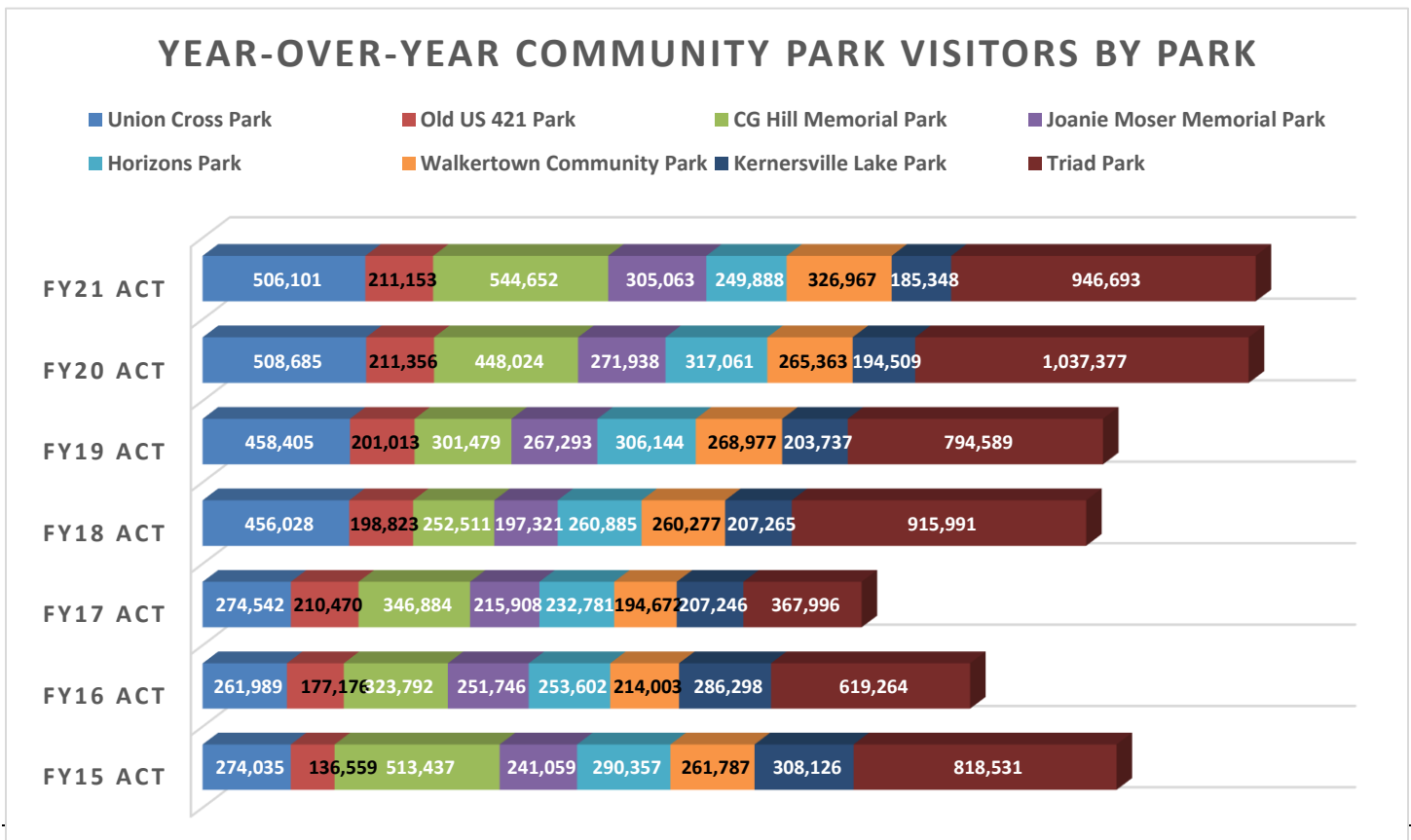
- Continue renovations of park facilities using 2/3rds bonds funds completing by designated priority.
- Complete park projects designated with 2016 bond referendum funds.
- Start Belews Lake site development.
- Meet/exceed Tanglewood \$1.5 million net subsidy.
- Achieve high level of customer satisfaction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

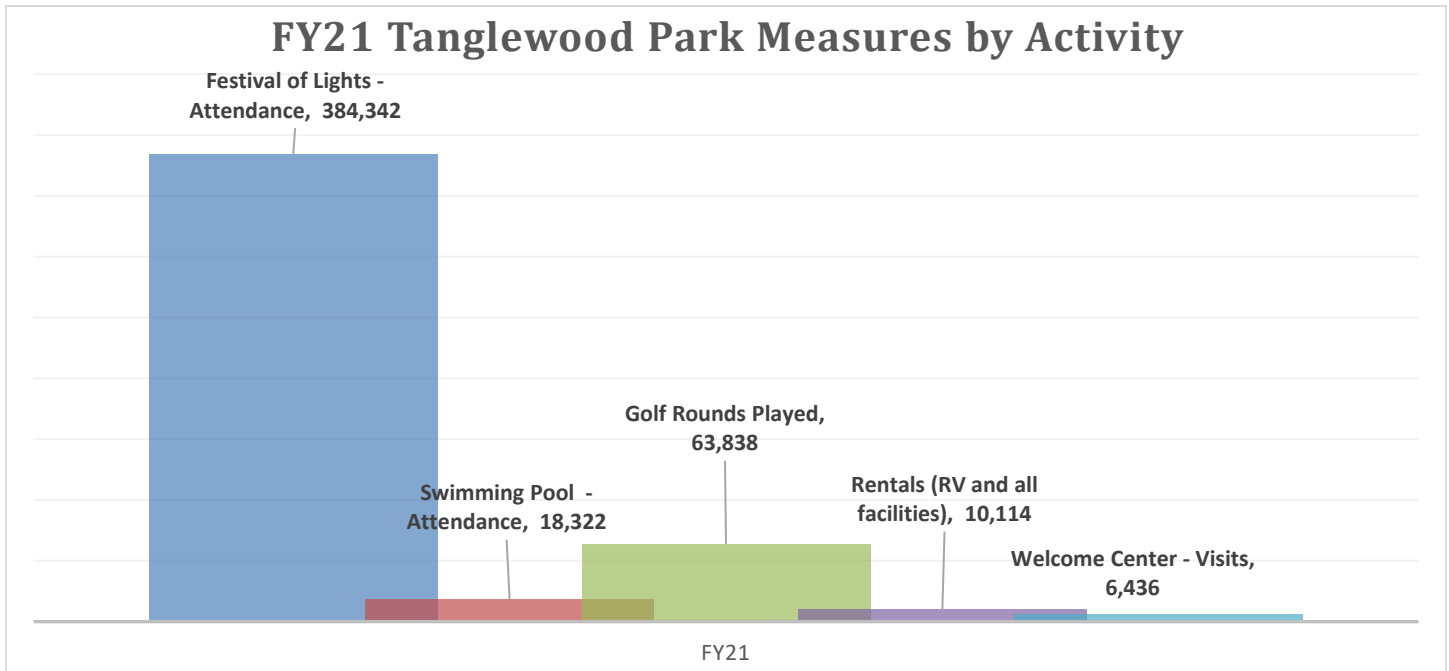
Program Descriptions:

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.

Performance Measures:





Budget Highlights: The FY23 Adopted Parks Budget reflects an increase of \$109,965 or 1.2% in expenditures over the FY22 Adopted Budget and a decrease of \$1,489 in revenue from the FY22 Adopted Budget. These changes result in an \$111,454 or 3.2% increase in net County dollars for FY23. The primary drivers of this budget are increases in Personal Service and Other Purchased Services, specifically for service contract increases such as the current lifeguard contract. Expenditure increases are offset by increased culture and recreation fees revenue, primarily from Tanglewood Park.

PROGRAM SUMMARY

	FY 20-21	FY 20-21		Request	FY 22-23	
	Actual	Original	Estimate		Recommend	Adopted
Administration	638,626	770,592	630,978	773,157	772,357	772,357
Park Maintenance	472,698	520,188	524,726	698,897	556,697	556,697
Park Operation	437,017	469,633	1,073,868	561,675	559,885	559,885
Tanglewood Park	4,870,998	5,423,578	5,213,143	6,540,272	6,007,657	6,007,657
Triad Park	830,353	1,761,167	930,445	1,325,507	1,158,517	1,158,517
TOTAL	<u>7,249,692</u>	<u>8,945,158</u>	<u>8,373,160</u>	<u>9,899,508</u>	<u>9,055,113</u>	<u>9,055,113</u>

PARKS

	FY 20-21 Actual	FY 20-21 Original	FY 20-21 Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,309,468	3,577,603	3,509,276	4,031,626	4,031,626	4,031,626
Other Employee Benefits	600	450	625	450	450	450
Employee Benefits	1,297,541	1,366,131	1,350,270	1,516,612	1,516,612	1,516,612
Total Personal Services	4,607,609	4,944,184	4,860,171	5,548,688	5,548,688	5,548,688
Operating Expenditures						
Professional Fees	142,064	246,320	203,560	251,320	248,780	248,780
				<i>Contracted security services at recreation facilities and events</i>		
Maintenance Service	277,589	470,180	394,397	490,828	310,143	310,143
				<i>Includes janitorial, solid waste, park repairs, goose abatement, fence repair</i>		
Rent	176,220	191,014	176,860	205,866	205,266	205,266
				<i>Golf cart rental, space rental, specialty equipment rental</i>		
Utility Services	70,106	108,150	89,930	111,446	102,866	102,866
				<i>Water and sewer accounts that service various Parks sites and facilities</i>		
Construction Services	14,225	-	-	-	-	-
Other Purchased Services	347,928	577,530	497,496	947,470	822,970	822,970
				<i>Bank charges, insurance premiums, recreation, telephone, life guards, tree removal</i>		
Training & Conference	1,563	11,625	6,800	13,575	12,435	12,435
General Supplies	371,345	363,335	349,526	371,215	389,965	389,965
				<i>Includes uniforms, repair supplies, janitorial supplies, small equipment, office supplies</i>		
Energy	439,620	514,300	361,046	519,800	516,500	516,500
				<i>Fuel oil, electricity, gasoline, diesel, and natural gas for Parks facilities and equipment</i>		
Operating Supplies	403,190	424,150	386,305	444,150	439,150	439,150
				<i>Mulch, seed, fertilizer, range balls, paint, lumber, weed killer, locks, shingles, concrete</i>		
Inventory Purchases	137,698	107,800	109,728	142,400	142,400	142,400
				<i>Merchandise for resale</i>		
Other Operating Costs	151,873	239,070	190,914	226,750	225,950	225,950
				<i>Claims, permit fees, audiometric testing services, membership and dues</i>		
Total Operating Exps.	2,533,421	3,253,474	2,766,562	3,724,820	3,416,425	3,416,425
Capital Outlay	108,662	747,500	746,427	626,000	90,000	90,000
				<i>Land Improvements, Lifecycle replacement equipment</i>		
TOTAL EXPENDITURES	<u>7,249,692</u>	<u>8,945,158</u>	<u>8,373,160</u>	<u>9,899,508</u>	<u>9,055,113</u>	<u>9,055,113</u>
Cost-Sharing Expenses	233,616	221,821	-	261,381	261,381	261,381
Contra-expense	(5,992)	-	-	-	-	-
REVENUES	<u>4,568,811</u>	<u>5,461,609</u>	<u>5,767,213</u>	<u>5,543,121</u>	<u>5,460,120</u>	<u>5,460,120</u>
POSITIONS (FT/PT)	69/126	69/126	67/115	66/119	66/119	66/119

PARKS

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

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

PARKS

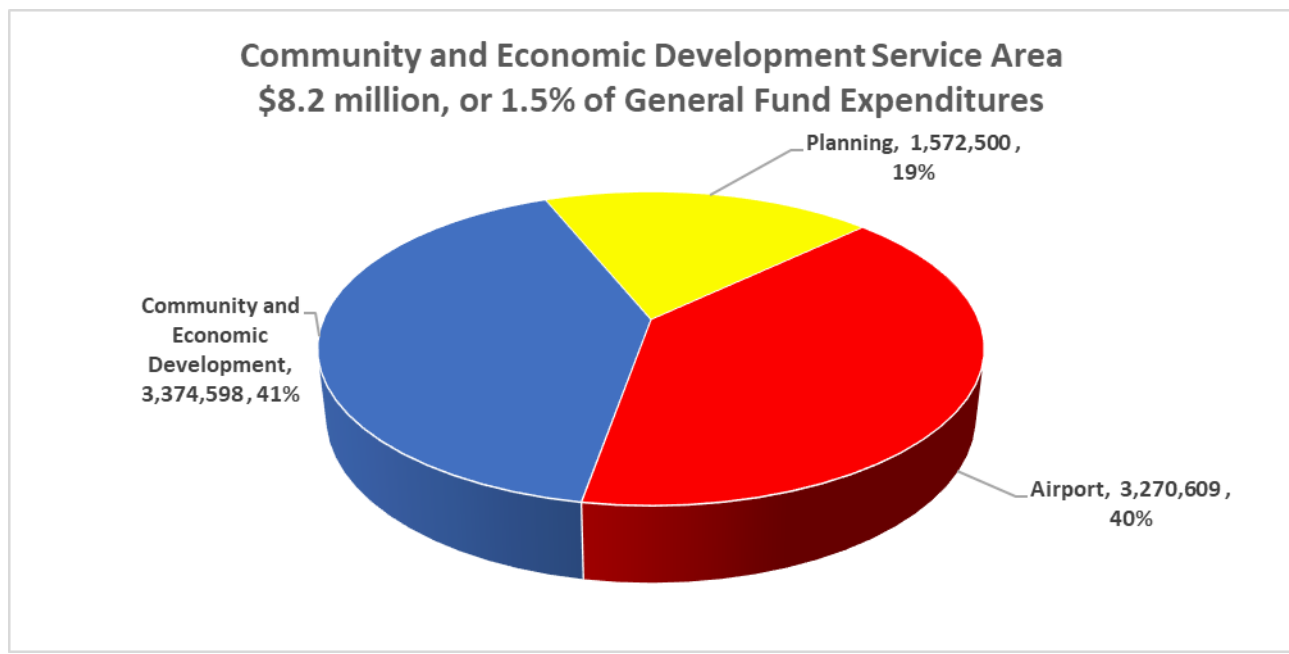
	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES - TANGLEWOOD MAINTENANCE						
Personal Services						
Salaries & Wages	820,738	966,493	908,087	1,109,333	1,109,333	1,109,333
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	336,402	356,467	366,678	412,816	412,816	412,816
Total Personal Services	1,157,140	1,322,960	1,274,765	1,522,149	1,522,149	1,522,149
Operating Expenditures						
Professional Fees	92,103	135,240	112,625	120,000	120,000	120,000
						<i>Security service at Tanglewood Park, design services for repair issues</i>
Maintenance Service	127,160	197,035	191,328	320,510	144,510	144,510
						<i>Janitorial, extermination, solid waste disposal, equipment repair, other maintenance projects</i>
Rent	6,746	9,450	4,890	9,250	9,450	9,450
						<i>Equipment rental including dumpsters, trenchers, excavators, and other specialty equipment</i>
Utility Services	38,838	45,000	50,260	47,380	50,000	50,000
						<i>Public water and sewer service to Tanglewood facilities through metered accounts</i>
Other Purchased Services	18,402	25,860	22,115	146,183	96,183	96,183
						<i>Phone/data service, portable toilet rentals, UST fees, equipment repair, alarm monitoring</i>
Training & Conference	17	-	-	-	-	-
General Supplies	131,870	137,250	130,932	137,230	136,430	136,430
						<i>Repair, cleaning, & maintenance supplies for Tanglewood shelters, offices, and facilities</i>
Energy	144,749	174,200	128,385	175,900	178,600	178,600
						<i>Natural gas, electricity, gasoline, and fuel oil for Tanglewood equipment and facilities</i>
Operating Supplies	80,847	85,000	76,450	85,000	85,000	85,000
						<i>Tires for equipment, gravel, operating supplies for all Tanglewood Park facilities</i>
Inventory Purchase	376	800	200	400	400	400
						<i>Food and beverage concessions for sale at Mallard Lake location</i>
Other Operating Costs	498	1,150	823	1,250	1,250	1,250
						<i>Memberships & dues, building & trade permit fees for projects</i>
Total Operating Exps.	641,606	810,985	718,008	1,043,103	821,823	821,823
Capital Outlay	-	-	-	156,000	-	-
						<i>Lifecycle replacement maintenance equipment</i>
TOTAL EXPENDITURES	<u>1,798,746</u>	<u>2,133,945</u>	<u>1,992,773</u>	<u>2,721,252</u>	<u>2,343,972</u>	<u>2,343,972</u>
Cost-Sharing Expenses	21,097	541	-	17,488	17,488	17,488
Contra-Cost Expenses	(5,992)	-	-	-	-	-
REVENUES	<u>212,327</u>	<u>190,600</u>	<u>208,060</u>	<u>200,637</u>	<u>200,137</u>	<u>200,137</u>
Net County Dollars	1,586,419	1,943,345	1,784,713	2,520,615	2,143,835	2,143,835

PARKS

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES - ALL OTHERS						
Personal Services						
Salaries & Wages	1,108,561	1,198,994	1,128,887	1,324,422	1,324,422	1,324,422
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	401,920	449,881	423,953	503,452	503,452	503,452
Total Personal Services	1,510,481	1,648,875	1,552,840	1,827,874	1,827,874	1,827,874
Operating Expenditures						
Professional Fees	24,650	57,160	40,845	55,320	54,620	54,620
						<i>Security services for parks facilities and events, well testing at Kernersville Lake Park</i>
Maintenance Service	112,795	210,745	159,754	130,470	127,680	127,680
						<i>Janitorial, pest control, solid waste pickup, elevator maintenance at UCP</i>
Rent	6,113	5,850	4,260	3,270	3,270	3,270
						<i>Space and equipment rental</i>
Utility Services	26,328	56,550	34,335	57,165	45,965	45,965
						<i>Public water & sewer services supplied to County-owned park facilities</i>
Construction Services	14,225	-	-	-	-	-
						<i>Projects at community parks</i>
Other Purchased Services	134,069	222,700	169,266	378,237	327,737	327,737
						<i>Software licenses, bank charges, insurance premiums, alarm monitoring, phone/data service</i>
Training & Conference	1,523	11,625	6,800	13,575	12,435	12,435
						<i>Travel and education expense reimbursements for training and development opportunities</i>
General Supplies	106,516	113,775	110,143	120,725	120,775	120,775
						<i>Office supplies, uniforms, repair supplies, small equipment, cleaning supplies for Park facilities</i>
Energy	131,175	162,600	107,547	165,900	160,900	160,900
						<i>Natural gas, electric, and fuel oil for Parks buildings, gasoline for Triad Park equipment</i>
Operating Supplies	106,119	118,750	105,965	118,750	118,750	118,750
						<i>Paint, lumber, tires, concrete, fertilizer, mulch, sand, sod, seed, chemicals</i>
Other Operating Costs	141,388	190,450	146,835	182,950	182,450	182,450
						<i>Memberships & dues, permit fees, claims, audiometric services</i>
Total Operating Exps.	804,901	1,150,205	885,750	1,226,362	1,154,582	1,154,582
Capital Outlay	63,312	722,500	721,427	305,000	65,000	65,000
						<i>Lifecycle maintenance equipment, greenway improvements, Belews Lake development</i>
TOTAL EXPENDITURES	<u>2,378,694</u>	<u>3,521,580</u>	<u>3,160,017</u>	<u>3,359,236</u>	<u>3,047,456</u>	<u>3,047,456</u>
Cost-Sharing Expenses	193,574	220,426	-	232,906	232,906	232,906
REVENUES	<u>408,141</u>	<u>1,191,159</u>	<u>1,194,432</u>	<u>767,267</u>	<u>684,766</u>	<u>684,766</u>
Net County Dollars	1,970,553	2,330,421	1,965,585	2,591,969	2,362,690	2,362,690



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 to become 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.

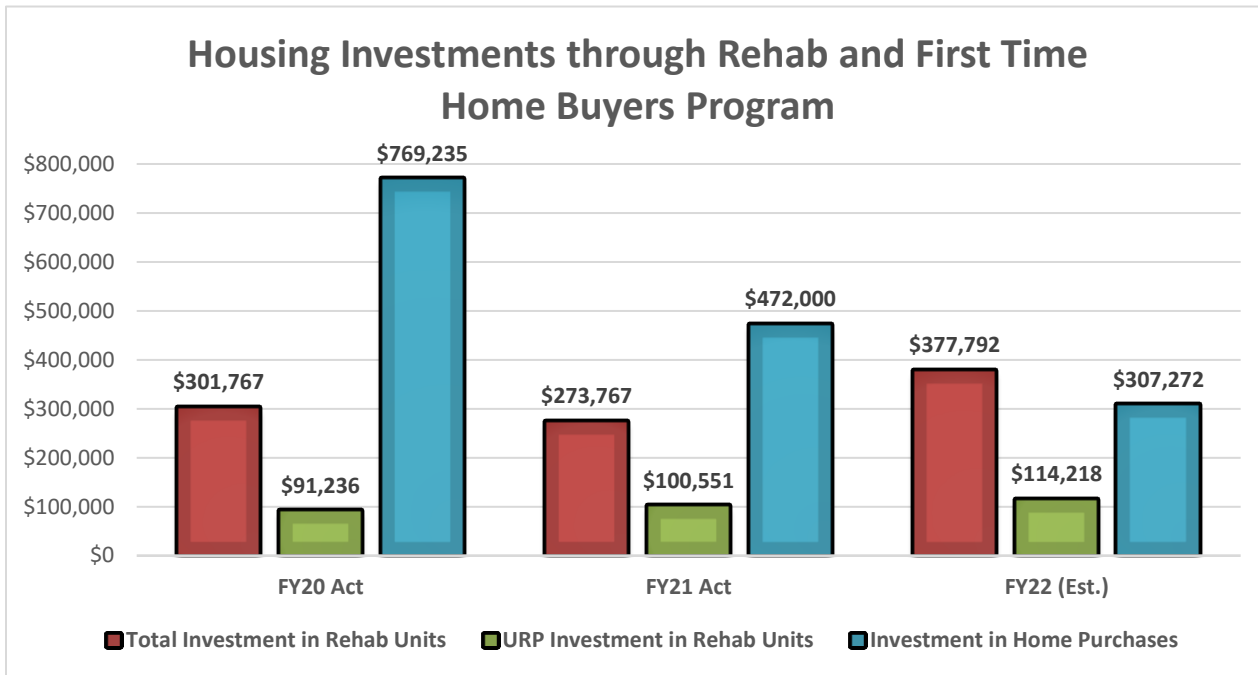
Current Initiatives:

- 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 FY23 Adopted Budget reflects an increase of \$295,710 or 9.6% in expenditures over the FY22 Adopted Budget and an increase of \$736,128 or 904.6% in revenue over the FY22 Adopted Budget. These changes result in a decrease of \$440,418 or 14.7% in Net County dollars for FY23. The primary driver of this budget is a net reduction of \$541,884 in economic development payments related to agreements with WFU – Health Sciences; Progress Rail Services, Corp.; Inmar, Inc.; and Herbalife, Inc. Additional reductions include the end of the annual Church and 4th Parking Deck payment term. These reductions are offset somewhat by Personal Services increases and contractor payments for Phase II of the Historic Forsyth Architectural Survey project.

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	478,698	562,715	528,228	784,736	690,683	690,683
Emergency Rehab.	9,129	15,000	16,550	15,000	15,000	15,000
Minimum Housing Code	1,477	60,000	30,200	50,000	50,000	50,000
Economic Development	2,191,448	2,441,173	5,292,899	3,038,215	2,858,215	2,618,915
TOTAL	<u>2,680,752</u>	<u>3,078,888</u>	<u>5,867,877</u>	<u>3,887,951</u>	<u>3,613,898</u>	<u>3,374,598</u>

COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	39,922	481,018	349,905	534,080	534,080	534,080
Other Employee Benefits	238	312	-	-	-	-
Employee Benefits	152,069	186,434	134,493	209,103	209,103	209,103
Total Personal Services	192,229	667,764	484,398	743,183	743,183	743,183
Operating Expenditures						
Professional & Technical Services	-	20,000	4,700	10,000	10,000	10,000
						<i>Legal fees for outside counsel to perform title searches related to code enforcement actions</i>
Construction Services	-	-	-	90,000	-	-
						<i>Office Renovations</i>
Other Purchased Services	72,190	53,960	98,683	108,880	108,792	108,792
						<i>Data, housing software, insurance, advertising public hearings, AmeriCorps Vista, ESR IDA</i>
Training & Conference	4,705	5,360	4,800	9,500	8,700	8,700
						<i>Professional development and training, conferences, and certification</i>
Materials and Supplies	3,343	7,900	5,435	9,150	7,900	7,900
						<i>Office supplies, small equipment</i>
Other Operating Costs	35,913	71,775	57,777	73,080	71,165	71,165
						<i>Emergency housing rehab, housing demo, loan application processing fees, memberships/dues, claims</i>
Aid to Other Gvr. Agencies	249,114	40,340	375,200	294,300	294,300	-
						<i>Annual County Contribution for Church and Fourth Street Parking Deck</i>
Other Contracts, Grants	1,714,399	2,159,599	4,836,884	2,497,668	2,317,668	2,372,668
						<i>Economic development incentive and service agreements</i>
Transfer to Housing GPO	49,558	52,190	0	52,190	52,190	52,190
						<i>Transfer of matching funds to GPO</i>
Total Operating Exps.	2,129,222	2,411,124	5,383,479	3,144,768	2,870,715	2,631,415
Total Expenditures	2,321,451	3,078,888	5,867,877	3,887,951	3,613,898	3,374,598
Cost-Sharing Expenses	66,612	66,309	61,159	63,079	63,079	63,079
REVENUES	64,406	81,374	2,675,984	817,502	817,502	817,502
POSITIONS (FT/PT)	8/1	9/1	9/1	8/1	8/1	8/1

COMMUNITY AND ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT PROGRAM SUMMARY

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
Economic Development	2,191,448	2,441,173	5,292,899	3,038,215	2,858,215	2,618,915
TOTAL	2,191,448	2,441,173	5,292,899	3,038,215	2,858,215	2,618,915
	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES						
Grantee Agencies:						
Downtown W-S Partnership	20,000	20,000	20,000	30,000	20,000	20,000
KVL Chamber of Commerce	5,172	5,172	5,172	5,172	5,172	5,172
W-S Chamber of Commerce	310,000	185,000	185,000	350,000	185,000	235,000
Film Commission	30,000	30,000	30,000	35,000	30,000	35,000
Center for Creative Economy	9,000	25,000	25,000	25,000	25,000	25,000
Subtotal Grantee Agencies	374,172	265,172	265,172	445,172	265,172	320,172
Incentives						
City of WS (parking deck)	249,114	40,340	375,200	294,300	294,300	-
Pepsi	155,828	-	-	-	-	-
Wake Forest Univ. Hlth Sci.	390,951	385,763	385,763	273,500	273,500	273,500
					<i>Payment on Building 90s South.</i>	
Herbalife	265,920	37,500	-	-	-	-
Caterpillar, Inc/Progress Rail	-	659,189	2,535,015	381,572	381,572	381,572
					<i>FY23 Agreement status: 10 of 15.</i>	
United Furniture Industries	43,000	21,500	21,500	21,500	21,500	21,500
					<i>FY23 Agreement status: 7 of 7.</i>	
Deere-Hitachi	116,535	-	-	-	-	-
Wexford WFU	224,426	224,500	224,500	225,000	225,000	225,000
					<i>FY23 Agreement status: 10 of 21.</i>	
Inmar Inc.	-	192,115	673,429	-	-	-
Corning	76,974	76,975	76,974	76,974	76,974	76,974
					<i>FY23 Agreement status: 4 of 5.</i>	
Polyvlies	11,818	-	-	-	-	-
Grass America	-	20,532	20,532	33,100	33,100	33,100
The Clearing House	-	18,432	18,432	23,100	23,100	23,100
					<i>FY23 Agreement status: 3 of 5.</i>	
Bunzl Distribution	30,844	37,740	37,740	35,550	35,550	35,550
					<i>FY23 Agreement status: 3 of 5.</i>	
Johnson Controls	-	154,103	205,749	158,900	158,900	158,900
					<i>FY23 Agreement status: 3 of 5.</i>	
Whitaker Park	-	-	176,000	-	-	-
Ardagh Metal Beverage USA	-	-	-	750,000	750,000	750,000
					<i>1 Yr Pass-Thru Bldg Reuse Grant</i>	
National General	-	46,078	46,078	63,300	63,300	63,300
ARCA	-	-	130,000	-	-	-
Front Street Bailey, LLC	23,931	-	-	-	-	-
Subtotal Incentives	1,589,341	1,914,767	4,926,912	2,336,796	2,336,796	2,042,496
ADMINISTRATIVE COSTS						
Personal Services	227,935	259,734	100,815	256,247	256,247	256,247
Operating Expenses	-	1,500	-	-	-	-
Subtotal Administrative Costs	227,935	261,234	100,815	256,247	256,247	256,247
Total Expenditures	2,191,448	2,441,173	5,292,899	3,038,215	2,858,215	2,618,915
REVENUES	30,373	71,951	1,059,574	30,374	30,374	30,374

CITY/COUNTY PLANNING AND DEVELOPMENT SERVICES

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

Program Descriptions:

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

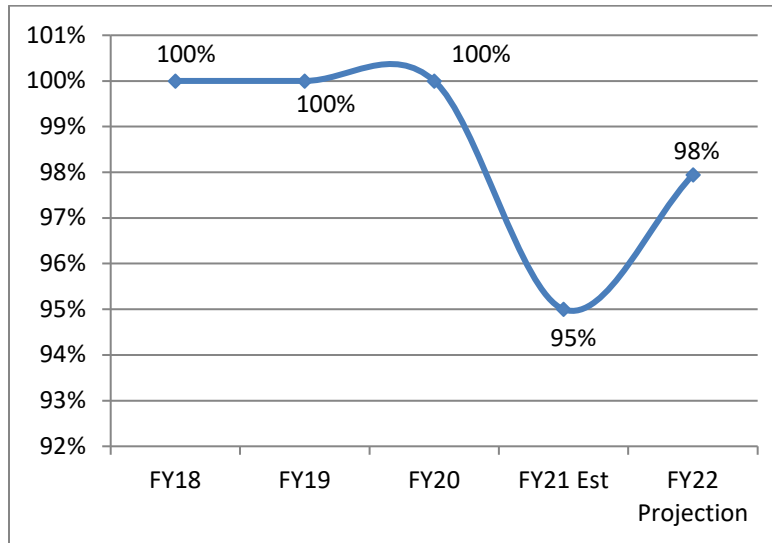
Land Use Administration - Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of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

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

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

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

Key Performance Measures:



Approved Plans Meeting Goals & Policies of Legacy Comprehensive Plan

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Planning Board	1,063,535	1,519,100	1,519,100	1,572,500	1,572,500	1,572,500
Transportation Planning	205,290	-	-	-	-	-
County Share	<u>1,268,825</u>	<u>1,519,100</u>	<u>1,519,100</u>	<u>1,572,500</u>	<u>1,572,500</u>	<u>1,572,500</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:

- Utilize Forsyth County resources to capitalize upon the existing and future assets at Smith Reynolds Airport.
- Transform Smith Reynolds Airport to become a catalyst for community and economic development.
- Focus on integrating the airport staff by stressing the WeCare Principles and involving them in the established County culture.

Program Descriptions:

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

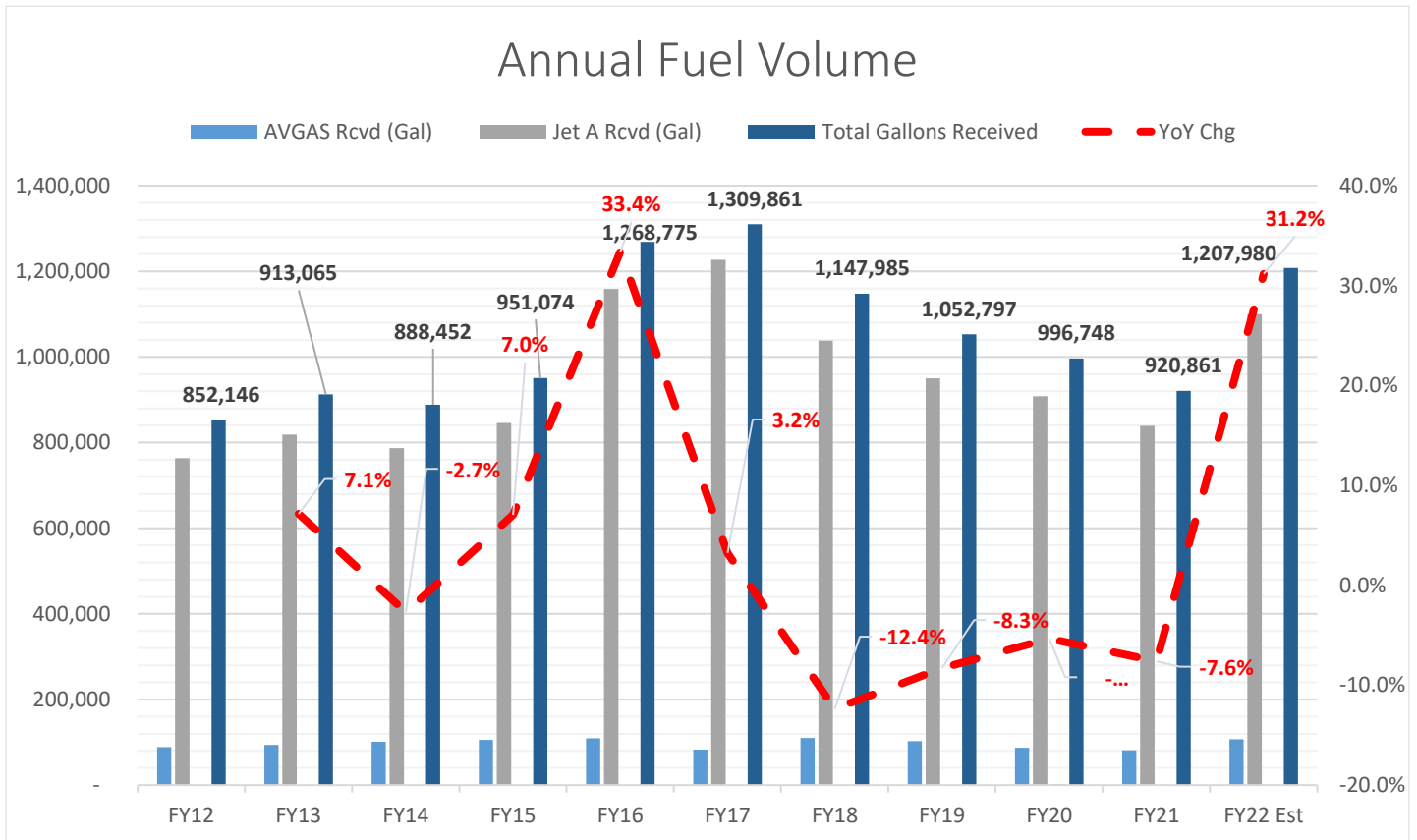
Facilities – maintains and repairs airport buildings to ensure a safe and pleasant environment for tenants, the public, and staff.

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

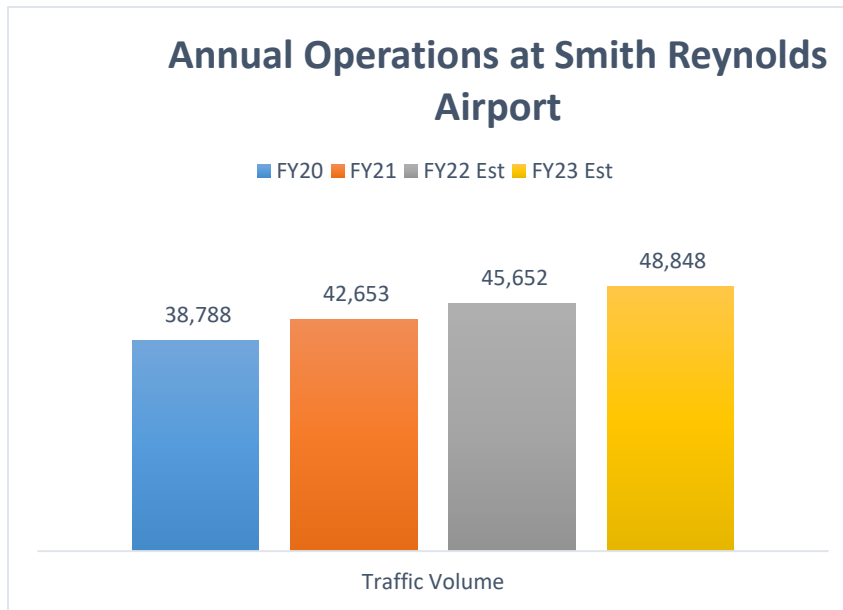
Current Initiatives:

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

Performance Measures:



AIRPORT



Budget Highlights: The FY23 Adopted Budget reflects an increase of \$35,340 or 1.8% in direct expenditures over the FY22 Adopted Budget and a decrease of \$20,843 or 0.6% in revenue from the FY22 Adopted Budget. With \$1,223,603 in surplus revenue budgeted for the first year of debt service payments on Limited Obligation Bonds issued in 2022 for improvements at Smith Reynolds Airport and an additional \$36,055 of surplus revenue budgeted in Contingency, the result is a balanced budget of \$3,270,609, reflecting a net decrease of \$20,843 or 0.6% from the FY22 Adopted Budget. Drivers of the Airport’s FY23 Adopted Budget are built around the anticipated construction impact of the Terminal Improvement project at Smith Reynolds Airport. This budget includes a revenue decrease of \$20,843 from CYO. Although revenues are projected to increase in FY23 based on the annualization of lease agreements, adjustments were made based on the potential for a 6-month tenant dislocation during renovation of the Terminal Building as well as to the FBO land lease for construction disruptions. Overall, revenues are projected at \$3,270,609 for FY23.

Direct Expenditures are budgeted at \$2,010,951, with \$841,781 or 41.9% of that reflected as personnel costs and \$1,169,170 or 58.1% as operating costs. This reflects an overall increase of \$35,340, or 1.8% over CYO and is primarily driven by Personal Services, Maintenance Service, and Energy costs.

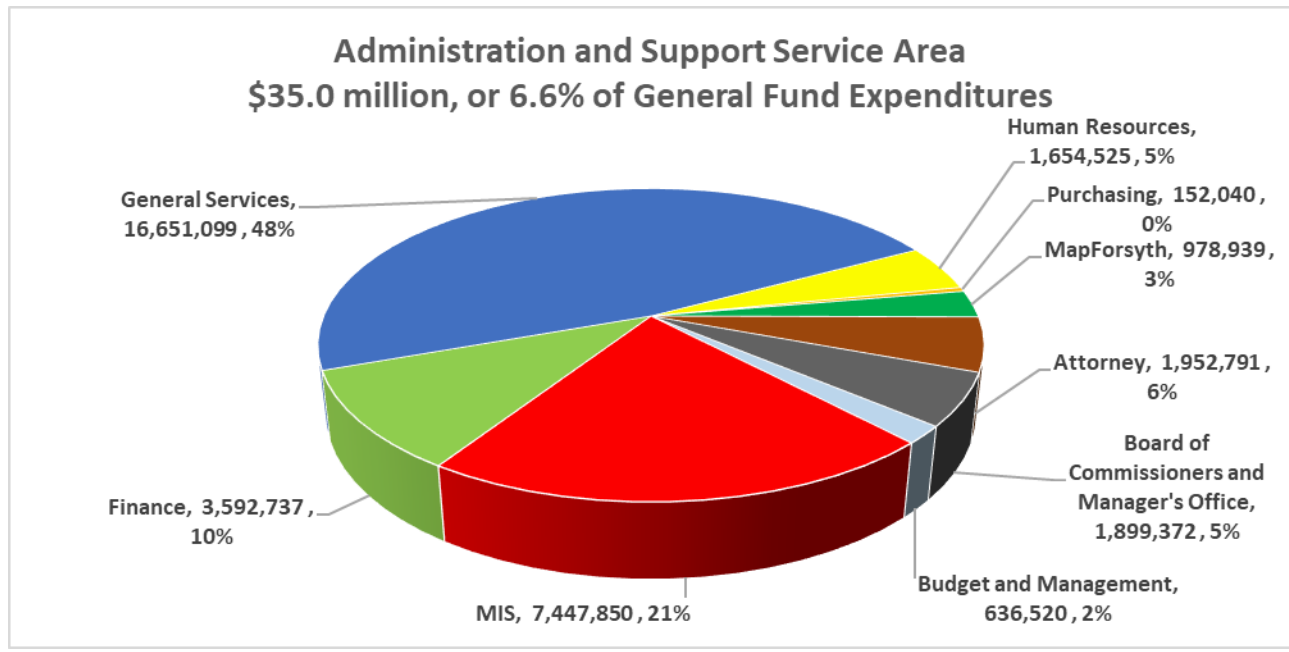
PROGRAM SUMMARY

	FY 20-21 Actual	FY 21-22 Original	FY 21-22 Estimate	Request	FY 22-23 Recommend	Adopted
Airport Administration	584,771	1,886,540	590,098	1,712,677	1,787,307	1,790,307
Airport Maintenance	482,256	486,741	470,685	509,081	500,881	500,881
Airport Facilities	1,146,644	918,171	1,026,245	1,045,851	979,421	979,421
Total	<u>2,213,671</u>	<u>3,291,452</u>	<u>2,087,028</u>	<u>3,267,609</u>	<u>3,267,609</u>	<u>3,270,609</u>

AIRPORT

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	594,656	594,683	604,363	629,069	629,069	629,069
Other Employee Benefits	2,804	2,808	2,496	2,496	2,496	2,496
Employee Benefits	205,908	205,936	196,950	210,216	210,216	210,216
Total Personal Services	803,368	803,427	803,809	841,781	841,781	841,781
Operating Expenditures						
Professional Fees	165,950	98,308	96,000	13,000	13,000	13,000
	<i>Surveying, property assessments, appraisal of improvements, realtor commissions, stormwater plans</i>					
Maintenance Service	287,183	249,080	238,320	330,950	280,280	280,280
	<i>Waste disposal, custodial, HVAC maint., sprinkler repair, tree removal, elevator maint., drain cleaning</i>					
Rent	62,203	190	13,733	9,190	9,190	9,190
	<i>Projects at Airfield and Maintenance shops: lighting, excavator, equipment to cut slopes, water cooler</i>					
Utility Services	122,867	106,185	100,510	109,825	107,370	107,370
	<i>Public water/sewer and stormwater utility service charges to metered accounts at Airport properties.</i>					
Construction Services	-	-	9,765	-	-	-
	<i>Costs budgeted for fence repair and demolition costs.</i>					
Other Purchased Services	74,480	95,149	103,922	117,378	116,178	116,178
	<i>Insurance premiums, alarm monitoring, Facility Dude, Quick Books, FAR Part 139 compliance software</i>					
Training & Conference	5,062	5,905	7,900	13,355	11,600	11,600
	<i>Training & travel for professional development and maintenance of continuing education</i>					
General Supplies	35,736	66,200	63,052	74,695	58,200	58,200
	<i>Building repair supplies & tools, maintenance shop supplies, uniforms, office supplies, ID badges, cleaners</i>					
Energy	473,864	454,350	504,229	494,600	496,295	496,295
	<i>Electric and natural gas service to Airport properties, and gasoline and diesel service for equipment</i>					
Operating Supplies	39,793	39,120	32,862	46,420	39,420	42,420
	<i>Ballasts & bulbs, snow melt, equipment tires for mowers & tractors, airfield lighting, whistles, bird bangers</i>					
Other Operating Costs	9,458	39,697	39,597	34,637	34,637	34,637
	<i>Claims, permit fees, audiometric services, memberships & dues in professional organizations</i>					
Total Operating Exps.	1,276,596	1,154,184	1,209,890	1,244,050	1,166,170	1,169,170
Contingency	-	1,315,841	-	1,181,778	36,055	36,055
	<i>Budget reserve for future capital aviation projects</i>					
Capital Outlay	133,707	18,000	73,329	-	-	-
	<i>Lifecycle vehicle and equipment replacement, capital improvements</i>					
Debt Service	-	-	-	-	1,223,603	1,223,603
	<i>Debt service on Limited Obligation Bonds issued in 2022</i>					
TOTAL EXPENDITURES	<u>2,213,671</u>	<u>3,291,452</u>	<u>2,087,028</u>	<u>3,267,609</u>	<u>3,267,609</u>	<u>3,270,609</u>
Cost-Sharing Expenses	37,422	39,303	4,374	50,678	50,678	50,678
REVENUES	<u>3,021,086</u>	<u>3,291,452</u>	<u>3,386,149</u>	<u>3,267,609</u>	<u>3,267,609</u>	<u>3,270,609</u>
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. Limit (as preferred by Commissioners) the growth in the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state, and federal revenues, without a tax rate increase, whenever possible.
- f. Undertaking no major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
- g. Maintaining aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
- h. Regularly and professionally maintaining grounds, buildings, and HVAC systems.
- i. Regularly and professionally maintaining computer systems and equipment.
- j. Effectively screening applications and advertising for and filling vacant County positions.
- k. Evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the GFOA Certificate for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- l. Providing expertise for advice in legal matters and proceedings affecting the County.

BUDGET & MANAGEMENT

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

Goals:

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

Program Descriptions:

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

Current Initiatives:

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

Performance Measures:

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

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

PROGRAM SUMMARY:

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

BUDGET & MANAGEMENT

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	361,898	364,376	344,982	402,126	402,126	402,126
Other Employee Benefits	-	-	-	1,850	1,850	1,850
Employee Benefits	151,911	156,948	142,034	171,344	171,344	171,344
<i>Total Personal Services</i>	<i>513,809</i>	<i>521,324</i>	<i>487,016</i>	<i>575,320</i>	<i>575,320</i>	<i>575,320</i>
<i>Operating Expenditures</i>						
Professional & Tech Services	-	650	-	750	750	750
				<i>Fee to submit document to GFOA</i>		
Rent	148	400	99	400	400	400
Other Purchased Services	16,172	41,300	13,300	41,800	41,800	41,800
				<i>Contractual studies and insurance premiums</i>		
Training & Conference	700	8,500	7,142	10,500	10,500	10,500
General Supplies	862	4,750	1,175	5,750	5,750	5,750
Other Operating Costs	250	2,000	700	2,000	2,000	2,000
				<i>Insurance claims, memberships & dues</i>		
<i>Total Operating Exps.</i>	<i>18,132</i>	<i>57,600</i>	<i>22,416</i>	<i>61,200</i>	<i>61,200</i>	<i>61,200</i>
TOTAL EXPENDITURES	<u>531,941</u>	<u>578,924</u>	<u>509,432</u>	<u>636,520</u>	<u>636,520</u>	<u>636,520</u>
Cost-Sharing Expenses	32,311	31,330	16,882	31,959	31,959	37,959
POSITIONS (FT/PT)	6/0	6/0	7/0	7/0	7/0	7/0

MANAGEMENT INFORMATION SYSTEMS

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

Goals:

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

Program Descriptions:

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

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

Technology Services - Oversees technological infrastructure for County departments, including wired and wireless networks, high-end centralized computer platforms, endpoint computer platforms, phones, printers, copiers, video surveillance for departmental requirements, and IT security services. This unit also actively searches for future technologies to enhance IT service delivery and efficiency. Technology Services is organized into the following subdivisions: Integrations; Application Solutions; Infrastructure; Applied Technologies; Security; and Database Administration.

Current Initiatives:

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

Performance Measures:



MANAGEMENT INFORMATION SYSTEMS

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

PROGRAM SUMMARY

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

MANAGEMENT INFORMATION SYSTEMS

	FY 20-21 Actual	FY 21-22 Original	Estimate	FY 22-23 Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	2,748,867	2,797,927	2,842,085	2,861,423	2,861,423	2,861,423
Other Employee Benefits	5,490	5,028	5,304	5,304	5,304	5,304
Employee Benefits	1,059,459	1,080,284	1,089,258	1,109,325	1,109,325	1,109,325
Total Personal Services	3,813,816	3,883,239	3,936,647	3,976,052	3,976,052	3,976,052
<i>Operating Expenditures</i>						
Maintenance Service	268,500	350,150	332,643	492,216	469,331	469,331
	<i>Support for hardware, servers, power supply, network security, infrastructure</i>					
Rent	116,299	118,712	118,490	122,492	122,492	122,492
	<i>Countywide copier lease, bottled water service</i>					
Construction Services	8,018	10,000	8,900	20,000	10,000	10,000
	<i>Cabling and wiring infrastructure projects</i>					
Communications	930,349	855,000	606,660	787,200	648,290	648,290
	<i>Countywide telephone and telecommunication lines</i>					
Other Purchased Services	916,762	1,276,540	1,199,070	1,555,325	1,497,785	1,497,785
	<i>Software licenses, document management, baseline security risk audit</i>					
Insurance Premiums	15,683	19,500	19,231	23,000	23,000	23,000
	<i>Insurance premiums</i>					
Training & Conference	550	16,200	16,200	20,250	20,000	20,000
	<i>Training, professional development, conferences, personal mileage</i>					
General Supplies	114,971	487,800	460,090	570,500	487,800	487,800
	<i>Computer & printer replacement, postage, small equipment, repair supplies</i>					
Operating Supplies	84,057	88,500	84,075	90,500	88,500	88,500
	<i>Software, paper, printer supplies, computer supplies</i>					
Other Operating Costs	10,000	13,800	13,000	13,600	13,600	13,600
	<i>Winston net membership, memberships & dues, books & subscriptions, claims</i>					
Total Operating Exps.	2,465,189	3,236,202	2,858,359	3,695,083	3,380,798	3,380,798
Capital Outlay	89,530	91,000	91,000	648,000	91,000	91,000
	<i>Software, server replacements and equipment for County departments</i>					
TOTAL EXPENDITURES	<u>6,368,535</u>	<u>7,210,441</u>	<u>6,886,006</u>	<u>8,319,135</u>	<u>7,447,850</u>	<u>7,447,850</u>
Cost-Sharing Expenses	182,714	189,355	-	177,858	177,858	177,858
Contra-Expenses	(672,218)	(533,307)	-	(531,355)	(531,355)	(531,355)
<u>REVENUES</u>	<u>1,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
POSITIONS (FT/PT)	40/0	39/0	39/0	37/0	37/0	37/0



FINANCE

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

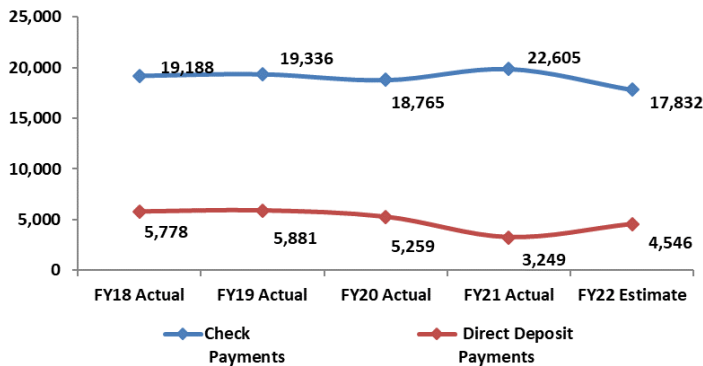
Goals:

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

Program Descriptions:

Finance - provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; quarterly, mid-year, and annual reports to the Manager and/or Board of County Commissioners and the public; financial advice to the Manager and/or Board of Commissioners and to County departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing

Key Performance Measures:

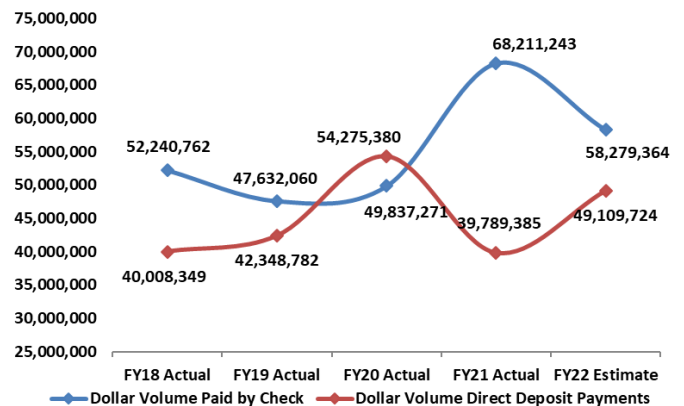


Disbursements by Type

reviews of various County activities through Internal Audit which is included in Finance. Finance provides risk management services which identify and control the risk of accidental loss to which the County and participating local agencies are exposed and arranges appropriate funding mechanisms for covered losses. Finance also provides financial and risk management services to the Forsyth County Tourism Development Authority.

Current Initiatives:

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



Disbursements by Amount

FINANCE

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

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Finance	2,702,392	3,366,049	3,302,504	3,625,737	3,592,737	3,592,737
TOTAL	<u>2,702,392</u>	<u>3,366,049</u>	<u>3,302,504</u>	<u>3,625,737</u>	<u>3,592,737</u>	<u>3,592,737</u>

FINANCE

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,526,751	1,578,432	1,456,114	1,493,044	1,493,044	1,493,044
Other Employee Benefits	1,253	1,850	968	-	-	-
Employee Benefits	569,713	592,554	527,129	576,259	576,259	576,259
Total Personal Services	2,097,717	2,172,836	1,984,211	2,069,303	2,069,303	2,069,303
Operating Expenditures						
Professional Fees	128,316	195,500	146,066	322,334	293,334	293,334
Maintenance Service	-	1,000	-	1,000	1,000	1,000
Rent	71	-	71	100	100	100
Other Purchased Services	423,273	930,563	488,987	513,000	513,000	513,000
Training & Conference	5,422	40,150	6,181	40,500	38,000	38,000
General Supplies	3,937	15,000	9,244	18,000	16,500	16,500
Operating Supplies	1,041	3,000	564	3,500	3,500	3,500
Other Operating Costs	5,425	8,000	3,120	8,000	8,000	8,000
Total Operating Exps.	567,485	1,193,213	654,233	906,434	873,434	873,434
Capital Outlay	37,190	-	664,060	650,000	650,000	650,000
TOTAL EXPENDITURES	2,702,392	3,366,049	3,302,504	3,625,737	3,592,737	3,592,737
Cost-Sharing Expenses	90,496	76,463	62,648	87,104	87,104	87,104
REVENUES	166,264	234,400	249,888	255,500	255,500	255,500
POSITIONS (FT/PT)	23/0	23/0	24/0	24/0	24/0	24/0



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.

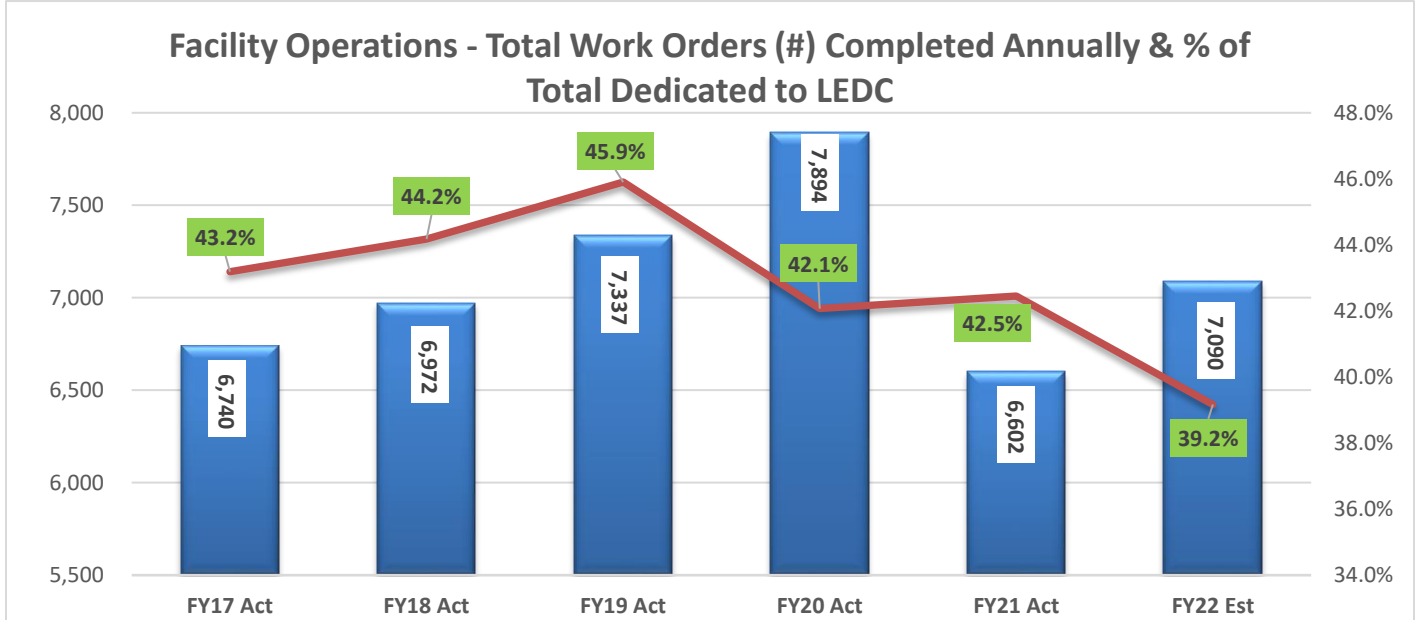
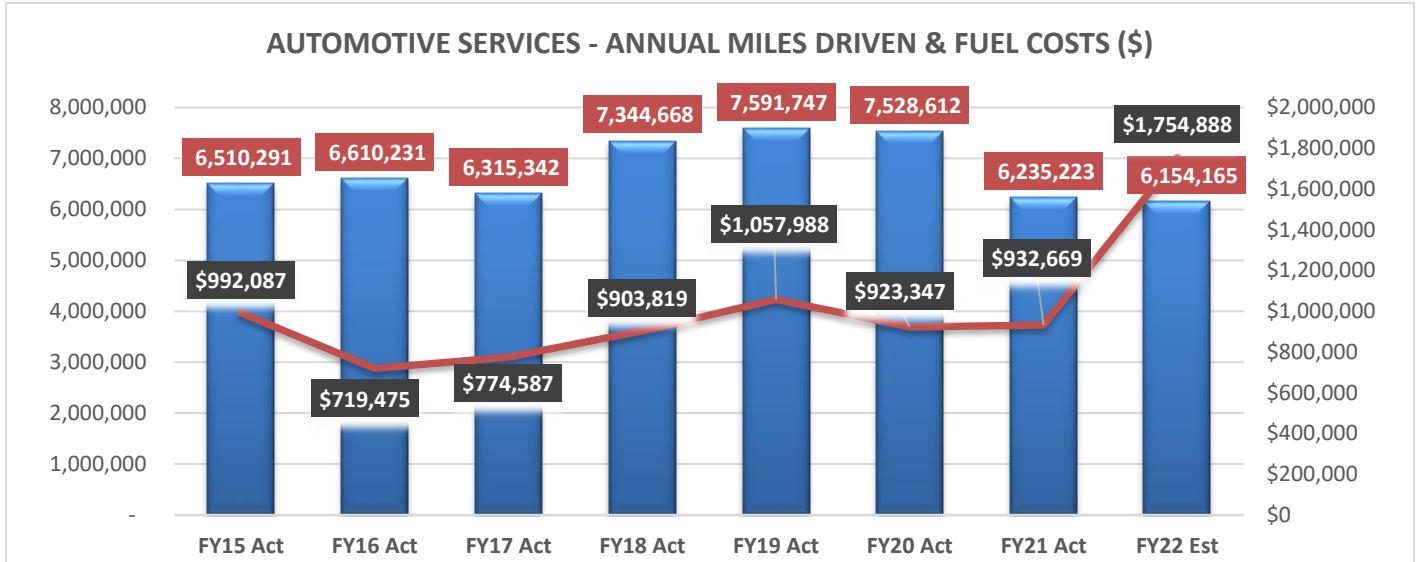
Administration - provides support to the divisions within the department as well as oversight of contracted security services for the County.

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.
- Continue construction of the Kaleideum and new courthouse facilities.
- Complete design and begin construction of the Airport Terminal Renovation and Tanglewood Clubhouse projects.
- Commence design and begin construction of Public Safety Center reorganization project.
- Complete Design/Build for Airport Corporate Hangars & Quonset Hut Renovation Projects.
- Complete construction of the Idols Rd. Lift Station access road.
- Complete design & begin construction of the Multi-Use Ag Event Center.
- Establish vehicle replacement priorities and recommendations, and green fleet opportunities and initiatives.

GENERAL SERVICES

Performance Measures:



Budget Highlights: The FY23 Adopted Budget for General Services reflects an increase of \$1,195,659 or 7.7% in expenditures over the FY22 Adopted Budget and a decrease of \$165,500 or 11.4% in revenue from CYO. These changes result in an increase of \$1,361,159 or 9.7% in net County dollars for FY23. The primary drivers are Personal Service costs due to the mid-year pay adjustment and the annualization of performance increases. Additionally, the Board of Commissioners approved the addition of a new Maintenance Technician position in the Grounds Maintenance division as part of an Alternate Service Level request. Energy costs are increasing as well due to increasing gasoline prices. Secondary drivers include Maintenance Services costs, specifically in the Automotive Services and Facility Operations divisions, and Automotive Operating Supplies including increases due to increased demand for repair parts and tires.

GENERAL SERVICES

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	1,742,054	2,477,053	2,327,950	2,571,137	2,562,182	2,562,182
Automotive Services	2,597,827	3,080,597	3,508,063	4,132,382	3,623,150	3,623,150
Facility Services	2,186,562	2,322,178	2,262,037	2,524,482	2,500,533	2,500,533
Construction Management	209,592	277,900	242,039	343,787	343,287	343,287
Facilities Operations	1,922,138	2,460,827	2,204,820	3,088,361	3,001,009	3,001,009
Grounds Maintenance	1,008,150	1,130,350	1,020,866	1,267,328	1,203,633	1,262,792
Facility Expenses	2,455,579	2,030,290	2,521,476	1,759,186	1,715,282	1,715,282
Support Services	1,520,553	1,677,145	1,587,780	1,684,849	1,642,864	1,642,864
TOTAL	<u>13,642,455</u>	<u>15,456,340</u>	<u>15,675,031</u>	<u>17,371,512</u>	<u>16,591,940</u>	<u>16,651,099</u>

EXPENDITURES	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Personal Services						
Salaries & Wages	3,839,123	4,449,640	4,062,029	4,944,910	4,916,055	4,944,910
Other Employee Benefits	6,370	6,426	5,385	6,372	6,372	6,372
Employee Benefits	1,882,409	2,226,759	1,929,184	2,369,859	2,355,925	2,369,859
Board Compensation	-	900	900	-	-	-
Total Personal Services	<u>5,727,902</u>	<u>6,683,725</u>	<u>5,997,498</u>	<u>7,321,141</u>	<u>7,278,352</u>	<u>7,321,141</u>
Operating Expenditures						
Professional Fees	1,021,353	1,401,871	1,404,145	1,454,613	1,449,613	1,449,613
						<i>Security services for County buildings; legal and engineering fees</i>
Maintenance Service	1,464,098	1,486,653	1,474,031	1,730,687	1,579,962	1,579,962
						<i>Janitorial services, building and mechanical systems projects</i>
Rent	250,462	308,320	285,837	307,560	297,810	297,810
						<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office</i>
Utility Services	109,903	140,353	117,382	144,958	142,298	142,298
						<i>Water & sewer service accounts to multi-tenant facilities</i>
Other Purchased Services	783,503	967,233	958,104	1,085,229	995,517	995,517
						<i>Insurance premiums, telephones, alarm-monitoring, software licenses, on-line services</i>
Travel	3,454	19,776	12,771	22,063	19,463	19,463
						<i>Emergency callback compensation, certification & licensure maintenance, professional development</i>
General Supplies	820,477	798,961	803,310	892,212	823,425	823,425
						<i>Janitorial and building repair supplies; uniforms, postage, small equipment purchases</i>
Energy	2,047,168	2,590,494	2,884,458	2,998,349	2,971,255	2,971,255
						<i>Electric, natural gas, and fuel oil for multi-tenant facilities; unleaded & diesel for fueling tanks</i>
Operating Supplies	823,302	854,037	893,013	987,645	878,410	878,410
						<i>Tires & automotive supplies, protective gear, software</i>
Other Operating Costs	20,931	116,167	112,450	103,035	103,035	103,035
						<i>Claims, memberships & dues, permit fees, audiometric services</i>
Total Operating Exps.	<u>7,344,651</u>	<u>8,683,865</u>	<u>8,945,501</u>	<u>9,726,351</u>	<u>9,260,788</u>	<u>9,260,788</u>
Capital Outlay	<u>569,902</u>	<u>88,750</u>	<u>732,032</u>	<u>324,020</u>	<u>52,800</u>	<u>68,700</u>
TOTAL EXPENDITURES	<u>13,642,455</u>	<u>15,456,340</u>	<u>15,675,031</u>	<u>17,371,512</u>	<u>16,591,940</u>	<u>16,650,629</u>
Cost-Sharing Expenses	362,047	306,532	-	361,538	361,538	361,538
Contra-Expenses	(6,904,293)	(8,745,672)	-	(7,807,711)	(7,807,711)	(7,807,711)
REVENUES	<u>1,003,576</u>	<u>1,450,601</u>	<u>1,075,828</u>	<u>1,254,301</u>	<u>1,285,101</u>	<u>1,285,101</u>
POSITIONS (FT/PT)	115/1	116/1	116/1	117/1	116/1	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.

Current Initiatives:

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

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

Budget Highlights: The FY23 Adopted Budget for Human Resources is a \$221,666, or 15.5%, net County dollar increase over CYO. This increase is driven primarily by increases in Personal Services due to annual salary increases, Other Purchased Services, Travel/Training being restored to pre-COVID funding levels, and General Supplies due to the increasing costs of employee badges. Personal Services is also increasing due to an additional Sr. Human Resources Consultant position that was approved as part of an Alternate Service Level request by the Board of Commissioners.

HUMAN RESOURCES

PROGRAM SUMMARY

	FY20-21 Actual	FY21-22		Request	FY22-23	
		Original	Estimate		Recommend	Adopted
Human Resources	1,377,785	1,426,459	1,624,511	1,714,093	1,579,026	1,654,525
TOTAL	<u>1,377,785</u>	<u>1,426,459</u>	<u>1,624,511</u>	<u>1,714,093</u>	<u>1,579,026</u>	<u>1,654,525</u>

	FY20-21 Actual	FY21-22		Request	FY22-23	
		Original	Estimate		Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	720,892	750,411	796,575	917,913	824,835	881,965
Employee Benefits	293,870	292,446	314,164	350,571	314,494	332,863
Total Personal Services	<u>1,014,762</u>	<u>1,042,857</u>	<u>1,110,739</u>	<u>1,268,484</u>	<u>1,139,329</u>	<u>1,214,828</u>

Operating Expenditures

Professional Fees	32,512	35,000	34,150	35,000	35,000	35,000
				<i>Contract for the County's Employee Assistance Program</i>		
Rent	-	350	575	1,300	900	900
Other Purchased Services	278,850	273,908	423,698	326,975	326,463	326,463
				<i>Criminal & drivers license checks, COBRA & Flex Program Admin., Neo Gov contracts, Comp/Class Study</i>		
Training & Conference	634	12,960	700	14,750	14,750	14,750
General Supplies	19,585	8,550	20,521	11,750	9,750	9,750
				<i>Office supplies, small equipment, books & subscriptions</i>		
Operating Supplies	20,970	28,300	21,630	31,300	28,300	28,300
Other Operating Costs	10,472	24,534	12,498	24,534	24,534	24,534
				<i>Tuition reimbursement, membership & dues, insurance claims</i>		
Total Operating Exps.	<u>363,023</u>	<u>383,602</u>	<u>513,772</u>	<u>445,609</u>	<u>439,697</u>	<u>439,697</u>

Equipment	-	-	-	-	-	-
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TOTAL EXPENDITURES	<u>1,377,785</u>	<u>1,426,459</u>	<u>1,624,511</u>	<u>1,714,093</u>	<u>1,579,026</u>	<u>1,654,525</u>
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Cost-Sharing Expenses	47,060	52,072	44,988	45,608	45,608	45,608
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REVENUES	20,000	-	2,073	6,400	6,400	6,400
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POSITIONS (FT/PT)	12/0	12/4	12/4	14/4	12/4	13/4
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PURCHASING

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

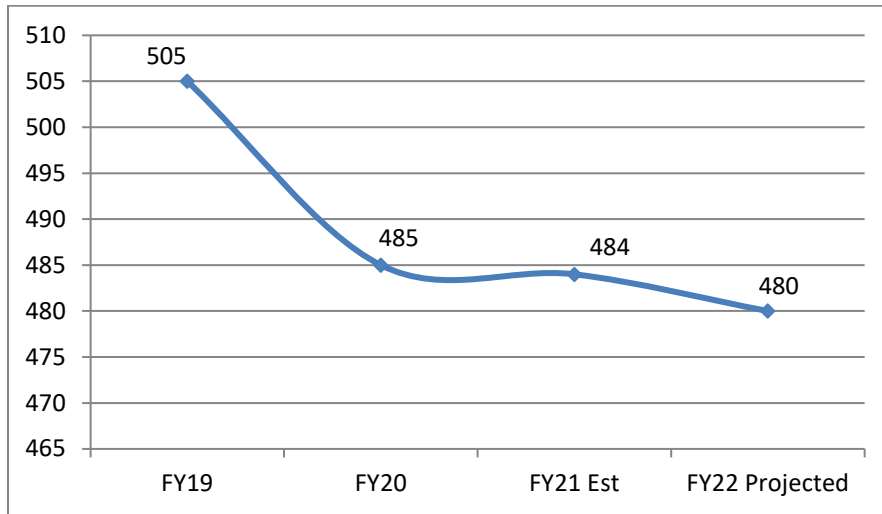
required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

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

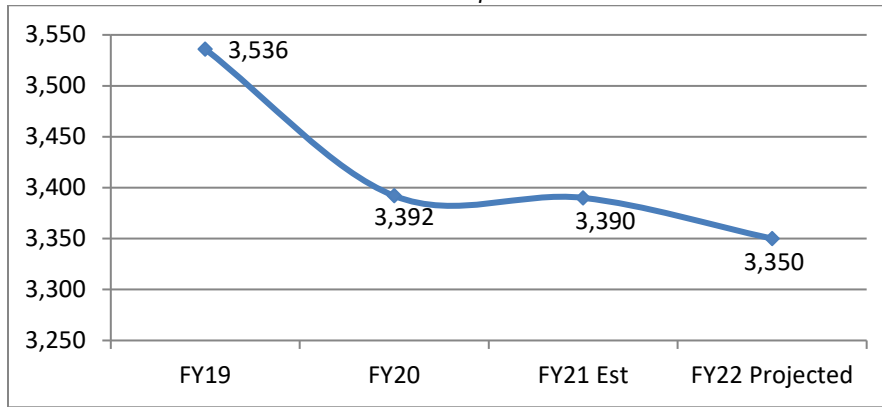
Program Descriptions:

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

Key Performance Measures:



Purchase Orders per Position



Total Number of Purchase Orders and Contracts Written

PROGRAM SUMMARY

	FY 20-21 Actual	FY 21-22 Original	FY 21-22 Estimate	FY 22-23 Request	FY 22-23 Recommend	FY 22-23 Adopted
Purchasing	138,096	139,900	139,900	152,040	152,040	152,040
County Share	<u>138,096</u>	<u>139,900</u>	<u>139,900</u>	<u>152,040</u>	<u>152,040</u>	<u>152,040</u>

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



MAPFORSYTH

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

Goals:

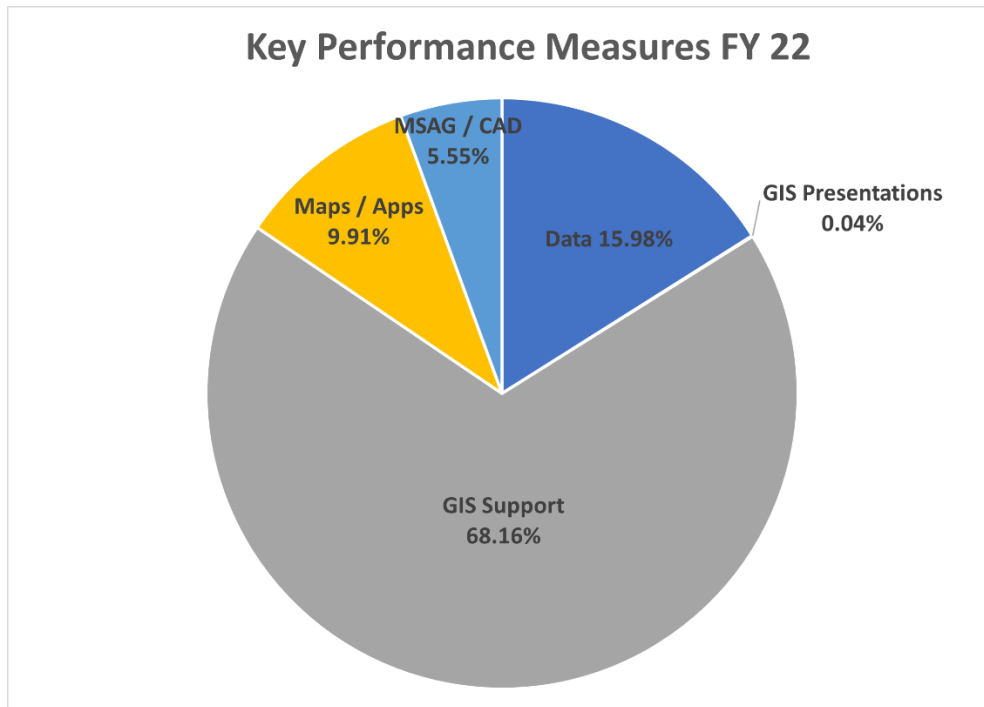
- Support all municipalities, County and non-profit organizations by sharing access and maintaining a Centralized GIS Data Repository and a Master Address Repository (MAR)
- Assist all municipalities, County and non-profit organizations make data driven decisions using geospatial data and solutions
-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

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

Current Initiatives:

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

Performance Measures:



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

MAPFORSYTH

PROGRAM SUMMARY

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

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

EXPENDITURES

Personal Services

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

Operating Expenditures

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

TOTAL EXPENDITURES **671,392** **706,607** **651,804** **978,939** **978,939** **978,939**

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

REVENUES **215,336** **228,032** **171,150** **236,131** **236,131** **236,131**

POSITIONS (FT/PT) **7/0** **7/0** **7/0** **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).
- Represent County with regard to 2021 Revaluation and Property Tax Commission Appeals.
- Facilitate Board’s Legislative Agenda (Ongoing).
- Represent the County by handling claims and litigation in-house where possible; oversee and train staff to handle more complex matters in-house. (Ongoing)

Program Descriptions:

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

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

Budget Highlights: The FY23 Adopted Budget reflects an increase of \$171,422 in expenditures over the FY22 Adopted Budget. This change results in a \$177,422 increase in net County dollars for FY23. The primary driver of the change is Personal Services increases related to the Mid-Year Market Adjustment that increased the base salaries of County staff by 5% in FY22.

PROGRAM SUMMARY

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

ATTORNEY

	FY 20-21 Actual	FY 21-22 Original	Estimate	Request	FY22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,243,319	1,284,555	1,169,252	1,410,796	1,410,796	1,410,796
Other Employee Benefits	313	-	-	-	-	-
Employee Benefits	412,414	430,358	386,074	474,935	474,935	474,935
Total Personal Services	1,656,046	1,714,913	1,555,326	1,885,731	1,885,731	1,885,731
Operating Expenditures						
Professional Fees	-	3,500	3,200	3,500	3,500	3,500
						<i>Legal fees</i>
Maintenance Service	-	60	60	60	60	60
						<i>Equipment repair</i>
Other Purchased Services	12,658	14,396	12,599	15,300	15,300	15,300
						<i>Printing costs, online law references and music licenses</i>
Training & Conference	4,103	18,400	7,424	20,800	20,800	20,800
						<i>Personal mileage and required travel</i>
General Supplies	2,790	16,500	5,371	14,300	14,300	14,300
						<i>Office supplies, books & subscriptions, small equipment</i>
Operating Supplies	-	1,300	-	1,300	1,300	1,300
Other Operating Costs	4,214	12,000	5,277	11,500	11,500	11,500
						<i>Memberships & dues, legal & court costs, insurance claims & premiums</i>
Total Operating Exps.	23,765	66,156	33,931	66,760	66,760	66,760
Total Expenditures	<u>1,679,811</u>	<u>1,781,069</u>	<u>1,589,257</u>	<u>1,952,491</u>	<u>1,952,491</u>	<u>1,952,491</u>
Cost-Sharing Expenses	33,199	33,095	11,734	31,418	31,418	31,418
Contra-Expenses	(977,681)	(905,000)	(189,634)	(1,143,509)	(1,143,509)	(1,143,509)
						<i>Social Services' Attorneys and Paralegal charge back</i>
POSITIONS (FT/PT)	15/0	15/0	15/0	15/0	15/0	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 FY23 Adopted Budget for the Board of County Commissioners/Manager's Office reflects a net County dollar increase of \$256,517, or 18.3% above CYO. The Personal Services Budget is increasing by \$495,789 or 35.3%. This significant increase is due to two primary reasons. The first reason for the increase is the decision to move Internal Audit out of Finance and into this office. This was a recommendation of the external auditor. The other significant reason is an Alternate Service Level request for a Communications/Marketing Office that was approved by the Board of Commissioners. This Alternate Service Level request provides funds for possibly three positions, although it may be prudent to wait until a Director/Manager of this effort is hired to ensure resources are used efficiently and appropriately.

PROGRAM SUMMARY

	FY20-21	FY21-22		FY22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Commissioners & Manager	1,226,528	1,403,583	1,450,329	1,498,654	1,468,254	1,707,526
Internal Audit	-	-	-	191,846	191,846	191,846
TOTAL	<u>1,226,528</u>	<u>1,403,583</u>	<u>1,450,329</u>	<u>1,690,500</u>	<u>1,660,100</u>	<u>1,899,372</u>

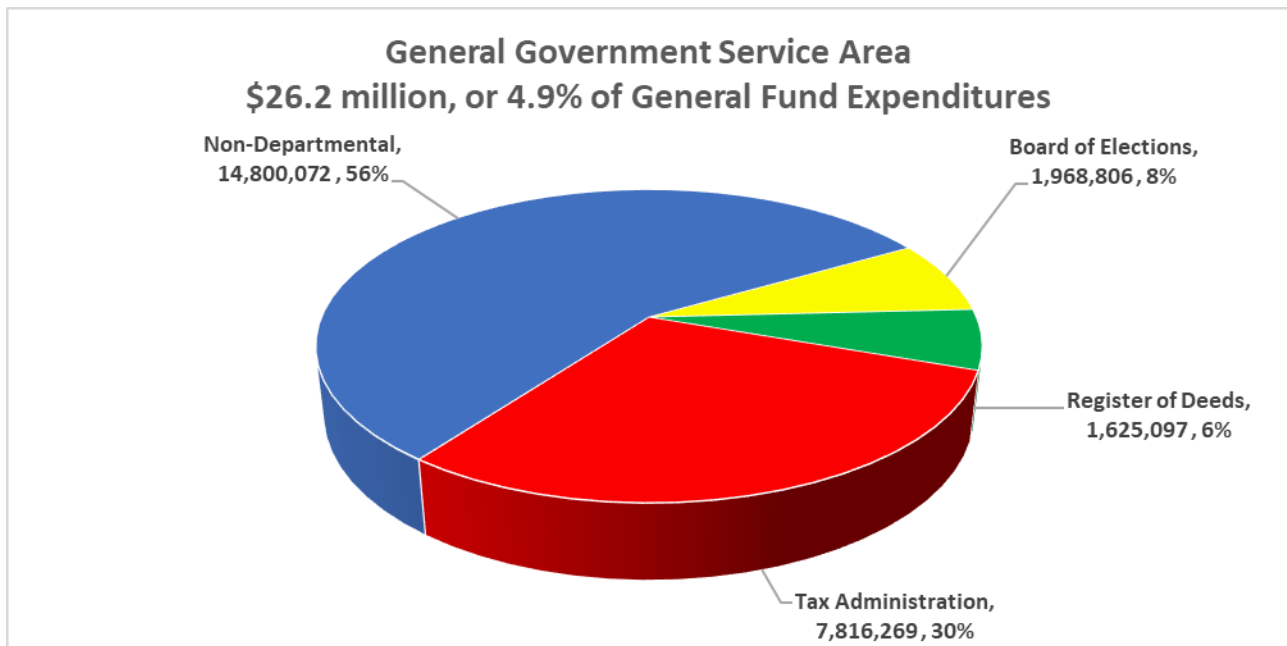
COUNTY COMMISSIONERS & MANAGER

	FY20-21 Actual	FY21-22 Original	FY21-22 Estimate	Request	FY22-23 Recommend	Adopted
EXPENDITURES - Total Department						
Personal Services						
Salaries & Wages	849,438	883,831	920,983	1,105,662	1,105,662	1,220,483
Other Employee Benefits	1,879	2,200	1,958	2,200	2,200	2,200
Employee Benefits	257,400	254,322	269,375	301,338	301,338	382,789
Special Payments	1,183	-	500	-	-	-
Total Personal Services	1,109,900	1,140,353	1,192,816	1,409,200	1,409,200	1,605,472
Operating Expenditures						
Rent	-	4,000	4,000	4,000	2,300	2,300
Other Purchased Services	86,756	171,625	190,668	137,355	137,355	150,355
Training & Conference	7,039	48,960	46,500	96,400	68,200	68,200
General Supplies	16,896	29,350	12,537	32,850	32,850	52,850
Operating Supplies	3,084	-	316	-	-	10,000
Other Operating Costs	2,853	9,295	3,492	10,695	10,195	10,195
Total Operating Exps.	116,628	263,230	257,513	281,300	250,900	293,900
Contingency	-	-	-	-	-	-
Capital Outlay	-	-	-	255,320	-	-
TOTAL EXPENDITURES	<u>1,226,528</u>	<u>1,403,583</u>	<u>1,450,329</u>	<u>1,690,500</u>	<u>1,660,100</u>	<u>1,899,372</u>
Cost-Sharing Expenses	88,826	93,365	74,900	88,245	88,245	88,245
POSITIONS (FT/PT)	6/0	6/2	6/2	11/2	8/2	11/2

COUNTY COMMISSIONERS & MANAGER

	FY20-21 Actual	FY21-22 Original	FY21-22 Estimate	Request	FY22-23 Recommend	Adopted
EXPENDITURES - Internal Audit						
<i>Personal Services</i>						
Salaries & Wages	-	-	-	140,566	140,566	140,566
Employee Benefits	-	-	-	39,780	39,780	39,780
Total Personal Services	-	-	-	180,346	180,346	180,346
<i>Operating Expenditures</i>						
Training & Conference	-	-	-	7,000	7,000	7,000
General Supplies	-	-	-	3,500	3,500	3,500
Operating Supplies	-	-	-	-	-	-
Other Operating Costs	-	-	-	1,000	1,000	1,000
					<i>Insurance claims and professional memberships</i>	
Total Operating Exps.	-	-	-	11,500	11,500	11,500
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	191,846	191,846	191,846
POSITIONS (FT/PT)	-	-	-	2/0	2/0	2/0

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.

Key Performance Measures:

Accomplishments:

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

Current Initiatives:

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

265,925

(as of March 2022)

Number of Registered Voters
in Forsyth County

17,425

New/Changed Registrations
(FY22 Est.)

1

FY23 Scheduled Election
(Countywide General)

108 / 11

Number of Precincts /
Number of Early Voting Sites

BOARD OF ELECTIONS

Budget Highlights: The FY23 Adopted Budget for the Board of Elections Department is a \$293,526 increase in net County Dollars over the FY22 Adopted Budget. The primary driver for the Board of Elections is based on holding the Countywide General Election in November 2022. This election includes races for the US Senate and House of Representatives, NC Senate and House, state judicial seats, County Commissioners, Sheriff, Board of Education members, and Soil & Water Conservation District Supervisor. Since the General Election includes countywide contests, which require all 101 precincts to be open, there is no reimbursement to the County.

PROGRAM SUMMARY

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

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

EXPENDITURES

Personal Services

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

Operating Expenditures

Professional Fees	958,871	611,969	554,334	690,498	690,498	690,498
Maintenance Service	49,258	85,201	82,160	92,566	92,566	92,566
Rent	53,348	35,002	34,124	35,200	35,200	35,200
Other Purchased Services	248,418	183,452	172,580	184,661	184,661	184,661
Training & Conference	6,797	14,034	5,802	15,762	15,762	15,762
General Supplies	81,473	12,973	10,375	18,573	11,503	11,503
Operating Supplies	130,805	6,736	27,889	5,466	5,466	5,466
Other Operating Costs	25,613	10,805	135	9,810	9,810	9,810
Total Operating Exps.	<u>1,554,583</u>	<u>960,172</u>	<u>887,399</u>	<u>1,052,536</u>	<u>1,045,466</u>	<u>1,045,466</u>

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

Cost-Sharing Expenses	174,285	80,203	57,889	173,219	173,219	173,219
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REVENUES	810,661	97,720	-	-	-	-
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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,

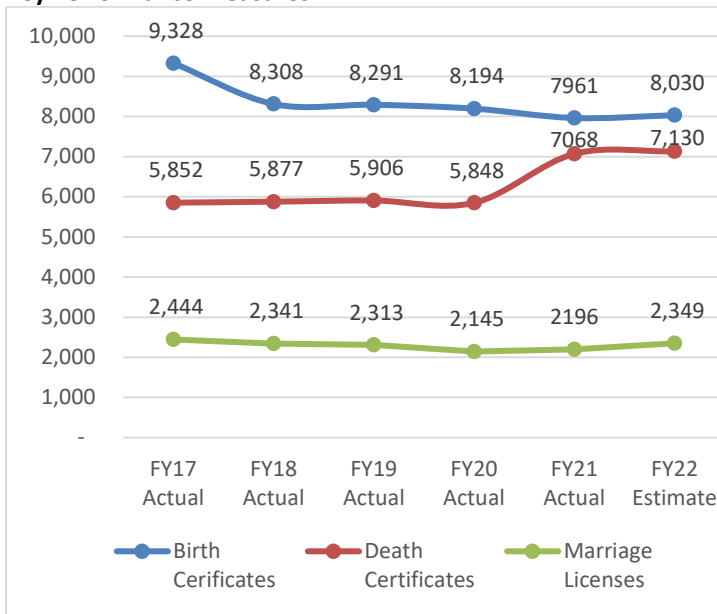
deeds of trust, business incorporations, and other legal documents; Scanning Department: creates images for all real estate & vital records documents; Record Storage & Retrieval: area in which real estate records are stored and retrieved; UCC: files and maintains Uniform Commercial Code Financing Statements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

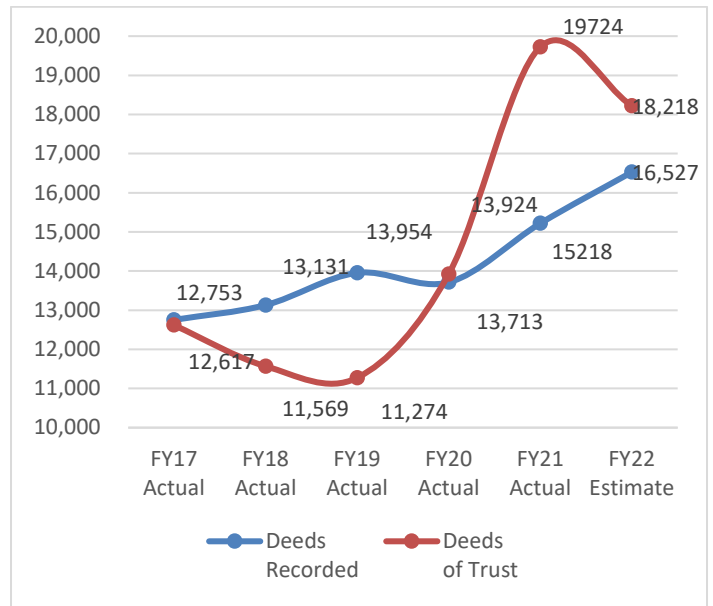
Current Initiatives

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

REGISTER OF DEEDS

PROGRAM SUMMARY

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

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
<i>Personal Services</i>						
Salaries & Wages	806,260	928,992	812,366	965,690	965,690	965,690
Other Employee Benefits	313	315	300	315	315	315
					<i>Cellphone stipends</i>	
Employee Benefits	405,960	425,642	389,169	454,872	454,872	454,872
					<i>Includes Register of Deeds supplemental retirement</i>	
Total Personal Services	<u>1,212,533</u>	<u>1,354,949</u>	<u>1,201,835</u>	<u>1,420,877</u>	<u>1,420,877</u>	<u>1,420,877</u>

Operating Expenditures

Maintenance Service	18,256	24,000	24,000	24,000	24,000	24,000
					<i>Maintenance on imaging equipment, scanners, & other office equipment</i>	
Other Purchased Services	76,086	210,825	208,600	83,100	83,100	83,100
					<i>Automation funds to preserve old plats/deed books & digital imaging of old microfilm</i>	
Training & Conference	-	1,300	1,000	1,300	1,300	1,300
General Supplies	18,970	21,200	10,725	28,700	28,700	28,700
					<i>Statute updates, office supplies</i>	
Operating Supplies	11,240	3,470	8,200	3,470	3,470	3,470
					<i>Copier & imaging supplies; CDs; microfilm supplies; toner</i>	
Other Operating Costs	1,513	3,650	1,550	3,650	3,650	3,650
					<i>Insurance claims; memberships & dues, Space Rental</i>	
Total Operating Exps.	<u>126,065</u>	<u>264,445</u>	<u>254,075</u>	<u>144,220</u>	<u>144,220</u>	<u>144,220</u>

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

Cost-Sharing Expenses	99,588	105,789	74,365	99,349	99,349	99,349
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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>
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POSITIONS (FT/PT)	20/2	20/2	20/2	20/2	20/2	20/2
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TAX ADMINISTRATION

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

Goals:

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

Program Descriptions:

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

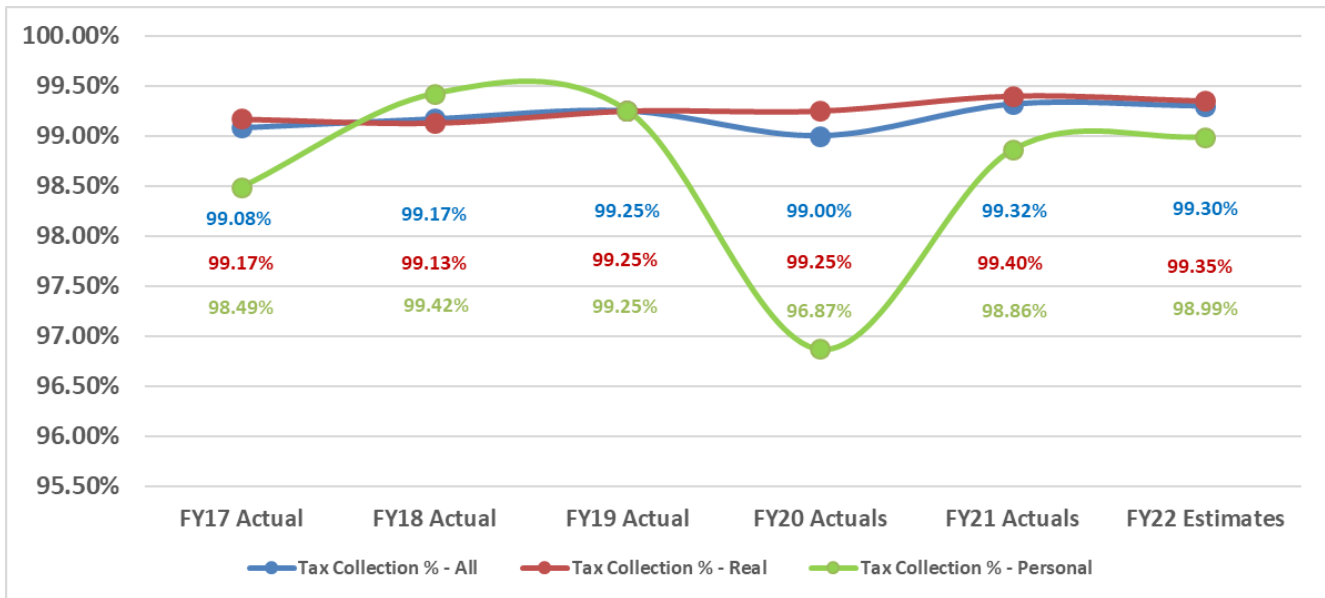
Quadrennial Reappraisal - carries out the reappraisal of all real estate on a 4-year cycle, in house.

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

Current Initiatives:

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

Performance Measures:



FY21 Median Sales Ratio-Level – 85.65%

FY20 Price-Related Differential – 101.83%

Budget Highlights: For FY23, the Adopted Budget is a \$298,094 or 4.9% increase in net County dollars over the FY22 Adopted Budget. The department received an additional full-time Tax Assistant to assist with the increasing workload in the Tax Accessing division due to the increase in ownership, valuation, and collection activities. Other significant drivers of the overall recommended increase are in Personal Services, Legal Fees, On-line Services, and the NCVTS Collection Fee line items. Revenue reflects an increase of \$291,494 or 25.7% over CYO. For the coming year, there is a \$270,494 increase in Property Tax Collection fees and an \$18,000 increase in Tax Foreclosure reimbursements.

TAX ADMINISTRATION

PROGRAM SUMMARY

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
Tax Assessing	1,492,518	4,543,554	3,647,694	4,436,516	4,371,585	4,417,169
Quadrennial Reappraisal	1,009,242	59,798	29,851	431,093	431,093	431,093
Tax Collection	2,461,418	2,577,745	2,172,783	3,040,941	2,968,007	2,968,007
Total	<u>4,963,178</u>	<u>7,181,097</u>	<u>5,850,328</u>	<u>7,908,550</u>	<u>7,770,685</u>	<u>7,816,269</u>

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	1,273,800	3,389,968	2,875,619	3,684,130	3,588,694	3,620,506
Other Employee Benefits	313	150	300	-	-	-
Employee Benefits	1,369,155	1,552,638	1,278,915	1,580,963	1,538,534	1,552,306
Board Compensation	4,100	10,000	6,150	6,500	6,500	6,500
Total Personal Services	<u>2,647,368</u>	<u>4,952,756</u>	<u>4,160,984</u>	<u>5,271,593</u>	<u>5,133,728</u>	<u>5,179,312</u>

<i>Operating Expenditures</i>						
Professional Fees	555,335	491,000	447,742	705,372	705,372	705,372
				<i>Audit services, motor vehicle pricing service, legal fees for foreclosures</i>		
Maintenance Service	2,412	6,030	2,729	5,500	5,500	5,500
				<i>Map reproducer, maintenance</i>		
Rent	149	216	133	216	216	216
Other Purchased Services	1,534,442	1,585,419	1,162,122	1,794,979	1,794,979	1,794,979
				<i>Software license, advertising, tax mail processing, collection svcs., insurance premiums</i>		
Training & Conference	14,868	35,296	21,048	43,380	43,380	43,380
				<i>Training for certification, required travel, personal mileage</i>		
General Supplies	13,963	34,775	17,065	27,975	27,975	27,975
				<i>Small equipment, books & subscriptions, office supplies</i>		
Operating Supplies	13,832	9,050	13,040	8,500	8,500	8,500
				<i>Envelopes, mapping paper, plotting paper, tapes, files</i>		
Other Operating Costs	29,873	66,555	25,465	51,035	51,035	51,035
				<i>Legal and court, memberships & dues, insurance claims</i>		
Total Operating Exps.	<u>2,164,874</u>	<u>2,228,341</u>	<u>1,689,344</u>	<u>2,636,957</u>	<u>2,636,957</u>	<u>2,636,957</u>

Capital Outlay	<u>150,936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,963,178</u>	<u>7,181,097</u>	<u>5,850,328</u>	<u>7,908,550</u>	<u>7,770,685</u>	<u>7,816,269</u>

Cost-Sharing Expenses	274,217	266,533	184,492	258,926	258,926	258,926
REVENUES	<u>1,262,697</u>	<u>1,136,297</u>	<u>768,387</u>	<u>1,427,791</u>	<u>1,427,791</u>	<u>1,427,791</u>

POSITIONS (FT/PT)	<u>73/1</u>	<u>73/1</u>	<u>73/1</u>	<u>76/1</u>	<u>73/1</u>	<u>74/1</u>
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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 FY23, the average increase is 2.71% with a range of 1% to 5%. This is based on an average employee rating of 3.1.

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

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

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

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

PROGRAM SUMMARY

	FY 20-21	FY 21-22		Request	FY 22-23	
	Actual	Original	Estimate		Recommend	Adopted
Non-Departmental	<u>90,043,001</u>	<u>97,205,998</u>	<u>80,518,173</u>	<u>17,270,072</u>	<u>14,800,072</u>	<u>14,800,072</u>

NON-DEPARTMENTAL

	FY 20-21 Prior Year	FY 21-22 Original	Estimate	Request	FY 22-23 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salary Savings	-	(3,000,000)	-	(4,000,000)	(4,000,000)	(4,000,000)
Retiree Hospitalization	3,124,496	3,400,000	3,190,443	3,400,000	3,400,000	3,400,000
Retirement	-	-	-	-	-	-
Post Employment Benefits	-	1,600,000	-	1,600,000	1,600,000	1,600,000
Employment Performance Pay	-	1,484,848	-	1,892,100	1,892,100	1,892,100
Employer Share - 401k	-	-	-	2,470,000	-	-
Salary - Comp & Class	-	1,535,100	-	5,912,492	5,912,492	5,912,492
Retiree Life Insurance	10,136	10,000	10,000	10,000	10,000	10,000
Budget Reserve for Salaries	-	-	-	-	-	-
Unemployment	43,974	75,000	42,904	60,000	60,000	60,000
Total Personal Services	3,178,606	5,104,948	3,243,347	11,344,592	8,874,592	8,874,592
Operating Expenditures						
Professional Fees	4,250	85,000	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
					<i>Moves and Upfits</i>	
Materials and Supplies	(806)	-	-	-	-	-
Other Operating Costs	181,939	188,836	178,927	192,480	192,480	192,480
					<i>Memberships \$168,836, survivor benefits \$20,000</i>	
Prior Year Encumbrances	-	1,800,000	-	1,800,000	1,800,000	1,800,000
Contingency	-	13,229,430	-	1,250,000	1,250,000	1,250,000
					<i>\$450,000 general contingency, \$500,000 enhanced contingency, \$300,000 special gifts</i>	
					<i>CYO includes \$12,129,430 from the American Rescue Plan Act available for Revenue Loss</i>	
Total Operating Exps.	185,383	15,303,266	247,042	3,455,480	3,455,480	3,455,480
Payments T/O Agencies	366,735	595,000	825,000	620,000	620,000	620,000
					<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$570K), School PEG channel (\$25K)</i>	
					<i>100% revenue offset</i>	
Operating Transfers Out	86,312,277	76,202,784	76,202,784	1,850,000	1,850,000	1,850,000
					<i>Operating Transfers Out are mostly related to the Transfer to the Capital Reserve Fund to account for revenue for Debt Service</i>	
					<i>Other Operating Transfers include the Transfer to the Motor Vehicle Replacement CPO</i>	
TOTAL EXPENDITURES	<u>90,043,001</u>	<u>97,205,998</u>	<u>80,518,173</u>	<u>17,270,072</u>	<u>14,800,072</u>	<u>14,800,072</u>
REVENUES	<u>395,360,516</u>	<u>417,370,985</u>	<u>413,657,386</u>	<u>461,464,044</u>	<u>431,411,464</u>	<u>432,816,661</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 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>Social Services</u>						
Second Harvest Food Bank	-	-	300,000	-	-	-
Transaid - County	438,351	614,130	614,130	499,930	499,930	499,930
Experiment in Self-Reliance	41,695	41,695	41,695	75,000	41,695	66,695
Neighbors for Better Neighborhoods	70,200	70,200	70,200	70,200	70,200	70,200
HARRY Veterans	24,875	25,000	25,000	135,000	25,000	30,000
Habitat for Humanity	25,000	-	-	-	-	-
United Way - Housing Matters	10,999	9,695	9,695	15,000	9,695	9,695
SHARE Cooperative	105,000	-	-	-	-	-
IFB Solutions	-	-	-	64,000	-	-
Boston-Thurmond Community Network	-	-	-	100,000	-	100,000
Eliza's Helping Hands	-	-	-	15,000	-	15,000
Healing Ministries	-	-	-	30,000	-	-
Partnership for Prosperity	-	-	-	75,000	-	-
My Borthers Second Chance	-	-	-	150,000	-	25,000
GIDE	-	-	-	-	-	100,000
Subtotal	716,120	760,720	1,060,720	1,229,130	646,520	916,520
<u>Cultural</u>						
Arts Council	100,000	170,000	170,000	170,000	100,000	100,000
Old Salem	50,000	100,000	100,000	100,000	100,000	100,000
RiverRun	15,000	15,000	15,000	15,000	15,000	15,000
Reynolda House	-	-	-	50,000	-	25,000
National Black Theatre Festival	75,000	75,000	75,000	75,000	75,000	75,000
Kaleideum	275,000	275,000	275,000	275,000	275,000	275,000
WS Theatre Alliance	-	90,000	90,000	100,000	-	-
Piedmont Land Conservancy	3,200	-	96,800	-	-	-
Conservation Fund	-	100,000	100,000	-	-	-
Korners Folly	-	-	100,000	125,000	-	100,000
Kernersville Auto Museum	-	-	-	20,000	-	20,000
SECCA	-	-	-	25,000	-	-
Triad Cultural Arts	-	-	-	150,000	-	-
Subtotal	518,200	825,000	1,021,800	1,105,000	565,000	710,000
<u>Non-Departmental</u>						
Children's Law Center	50,000	50,000	50,000	50,000	50,000	157,872
Triad Minority and Women's Business Expc	10,000	-	-	20,000	-	13,750
Crosby Scholars	200,000	-	-	-	-	-
Winston-Salem Tiny Indians	-	-	-	3,500	-	-
HUSTLE Winston-Salem	-	-	-	72,000	-	10,000
Forsyth Humane Society	-	-	-	-	-	11,715
Subtotal	260,000	50,000	50,000	145,500	50,000	193,337
Total County Funds	1,494,320	1,635,720	2,132,520	2,479,630	1,261,520	1,819,857

DEBT SERVICE

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

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

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

	FY 20-21	FY 21-22		Request	FY 22-23	
	Actual	Original	Estimate		Recommend	Adopted
General Obligation Bonds	80,635,946	66,116,774	64,757,648	64,947,240	64,947,240	64,947,240
Non-General Obligation Debt	19,401,763	10,920,813	11,779,810	11,858,031	11,858,031	11,858,031
Installment Purchase Contracts	15,367,845	4,854,731	4,854,731	4,821,555	4,821,555	4,821,555
Total	115,405,554	81,892,318	81,392,189	81,626,826	81,626,826	81,626,826

Debt By Service Area:

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

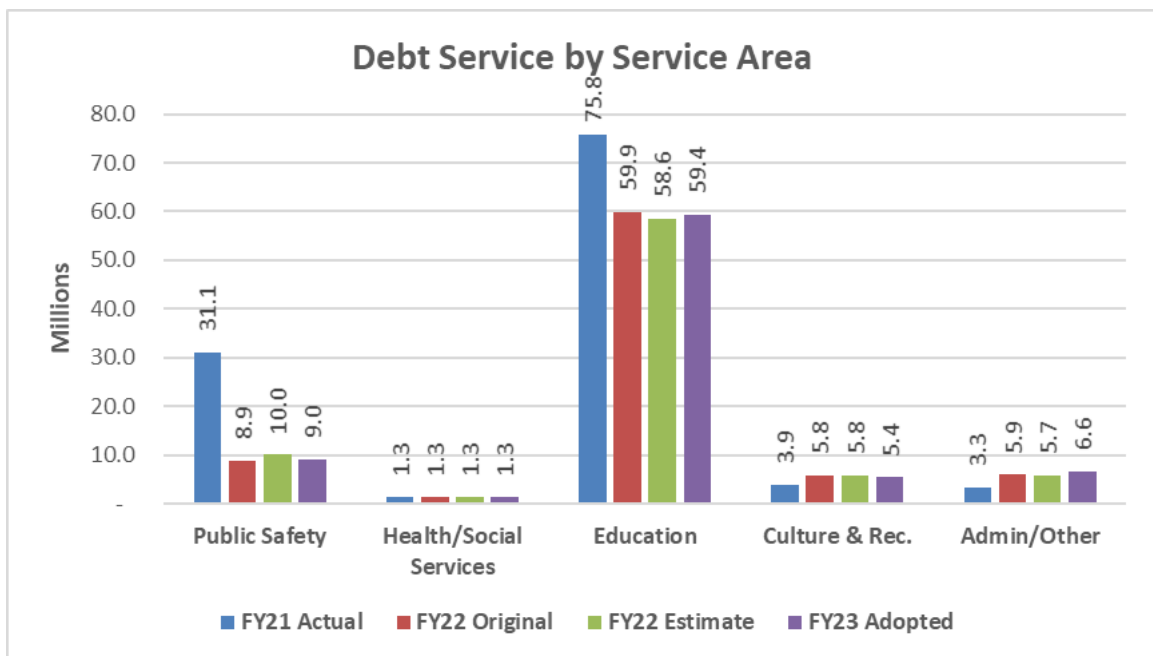
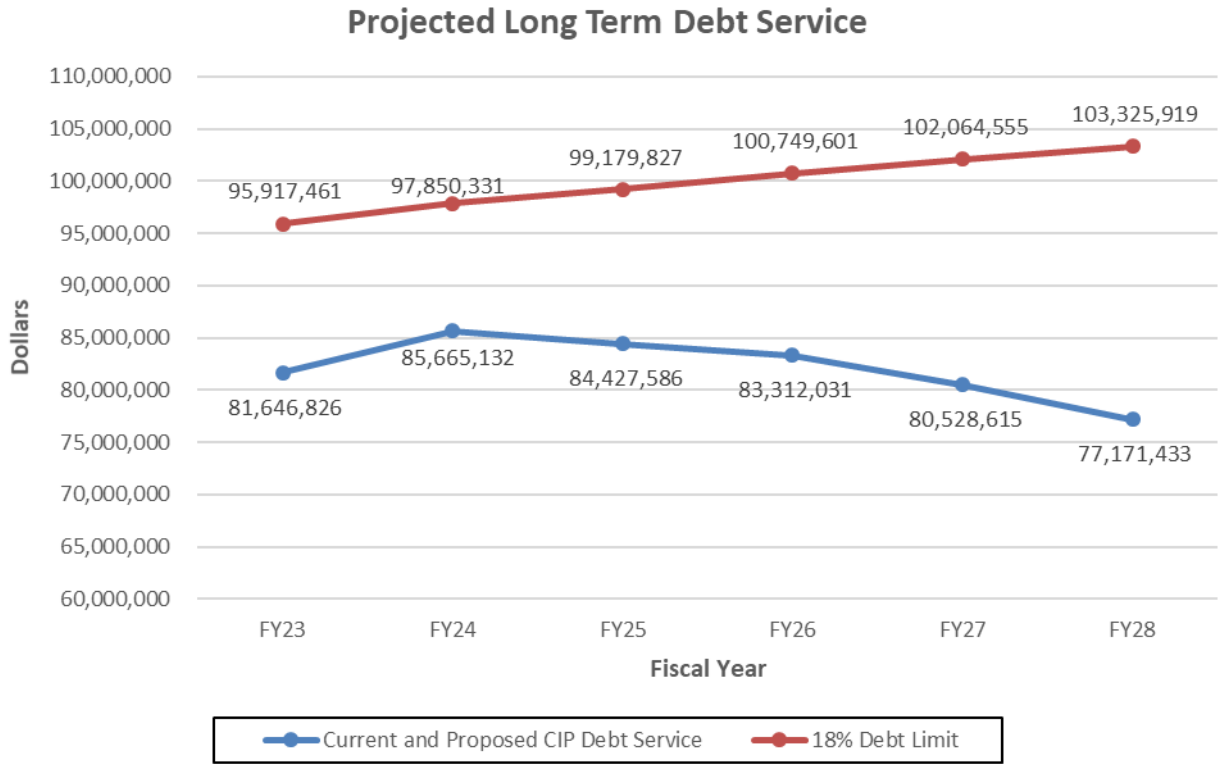
DEBT SERVICE

	FY 20-21	FY 21-22		Request	FY 22-23		
	Actual	Original	Estimate		Recommend	Adopted	
<u>Debt by Issuance</u>							
2004 Schools VRDB	12,573,636	-	-	-	-	-	
2007B Schools VRDB	14,685,081	-	-	-	-	-	
2010D QSCBs -Bonds	1,316,553	1,316,554	1,316,554	1,316,554	1,316,554	1,316,554	
2010E Refunding	13,791,300	3,338,500	3,338,500	6,061,750	6,061,750	6,061,750	
2013 Public Improvement 2/3rds	854,531	844,469	844,469	832,969	832,969	832,969	
2013 Educational Facilities	301,094	296,594	296,594	292,094	292,094	292,094	
2013 Refunding	3,192,375	5,984,425	5,984,425	2,880,650	2,880,650	2,880,650	
2014 Public Improvement 2/3rds	871,500	846,500	846,500	821,500	821,500	821,500	
2014 Library Bonds	2,136,000	2,076,000	2,076,000	2,016,000	2,016,000	2,016,000	
2015 Refunding Bonds	4,904,550	11,780,950	10,421,825	11,386,000	11,386,000	11,386,000	
2017A Public Improvement 2/3rds	1,686,428	1,655,378	1,655,378	1,603,628	1,603,628	1,603,628	
2017B GO P/I	6,259,181	6,120,682	6,120,682	5,982,182	5,982,182	5,982,182	
2019A Public Improvement 2/3rds	1,917,213	1,863,713	1,863,713	1,810,213	1,810,213	1,810,213	
2019B GO P/I	8,849,200	8,602,950	8,602,950	8,351,700	8,351,700	8,351,700	
2020 Refunding	6,976,300	6,843,300	6,843,300	6,680,800	6,680,800	6,680,800	
2021A Public Improvement 2/3rds	27,831	1,056,854	1,056,854	1,099,700	1,099,700	1,099,700	
2021B GO P/I	249,929	8,822,307	8,822,307	9,170,750	9,170,750	9,170,750	
2021C Refunding	43,244	4,667,598	4,667,597	4,640,750	4,640,750	4,640,750	
2014 Installment Purch (Refund)	786,824	759,781	759,781	722,985	722,985	722,985	
2015 Installment Purch (Refund)	4,094,858	4,094,950	4,094,950	4,098,570	4,098,570	4,098,570	
2019 Installment Financing (Courts)	10,486,163	-	-	-	-	-	
2009 LOBS-Phillips Building	7,936,383	-	-	-	-	-	
2012 LOBS-Phillips Building	10,712,316	-	1,673,732	-	-	-	
2021A LOBS New	305,957	3,101,500	2,838,244	3,761,500	3,761,500	3,761,500	
2021A LOBS Ref	18,051	211,500	194,933	263,000	263,000	263,000	
2021B LOBS New	86,128	6,101,500	5,724,546	5,733,792	5,733,792	5,733,792	
2021B LOBS Ref	54,207	1,201,500	1,043,542	1,770,719	1,770,719	1,770,719	
2019 CWSRF Loan	288,721	304,813	304,813	349,020	349,020	349,020	
<u>Total Expenditures</u>	<u>115,405,554</u>	<u>81,892,318</u>	<u>81,392,189</u>	<u>81,646,826</u>	<u>81,646,826</u>	<u>81,646,826</u>	

DEBT SERVICE

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

The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for fiscal years 2023 through 2028. Decisions related to the funding of new projects are considered within the framework of the debt policy. The "Proposed and Committed" is the debt service from all outstanding debt and proposed debt for future capital projects.



DEBT SERVICE

TOTAL DEBT OUTSTANDING

Approved/Issued

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

LEGAL DEBT LIMIT AND AVAILABLE CAPACITY

Restrictions on the amount of debt a county may incur are imposed by statute as well as by the State Constitution. G.S. 159-55 provides that the net debt of a county may not exceed 8% of the appraised value of the property subject to taxation by the county. Forsyth County's total legal debt capacity, outstanding debt, and remaining capacity for additional projects are shown below.

As mentioned earlier, in FY2015, the Board of Commissioners amended its official debt policy limiting debt service to 18% of the total annually appropriated budget. The amended policy increases the County's capacity to take on additional debt for future projects while limiting future outstanding debt to a level much lower than the legal capacity allowed by General Statute.

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

SPECIAL REVENUE FUNDS

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

Pandemic Special Revenue Fund

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

Emergency Telephone System Special Revenue Fund

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

Law Enforcement Equipment Equitable Distribution Special Revenue Fund

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

Moser Bequest for Care of Elderly Special Revenue Fund

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

State Public School Building Capital Fund

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

Special Fire Tax District Fund

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

NC Opioid Settlement Fund Fund

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

2016 Housing Grant Project Ordinance

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

2018 Housing Grant Project Ordinance

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

2019 Housing Grant Project Ordinance

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

2020 Housing Grant Project Ordinance

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

2021 Housing Grant Project Ordinance

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

2022 Housing Grant Project Ordinance

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

PANDEMIC RESPONSE SPECIAL REVENUE FUND

MISSION STATEMENT

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

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

BUDGET HIGHLIGHTS

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

PROGRAM SUMMARY

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

PANDEMIC RESPONSE SPECIAL REVENUE FUND

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

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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. Due to the County's current fund balance in the Emergency Telephone System Special Revenue Fund, the State will not distribute additional funds until the County reduces its fund balance.

Expenditures offset with this revenue include, but are not limited to, CAD maintenance and telephone system, including TDD lines for the hard of hearing and language lines for translation services. Expenditures related to the new 800 MHz Radio System will be purchased in Fiscal Year 2023 in order to reduce the fund balance and begin receiving funds from the E911 surcharge.

PROGRAM SUMMARY

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

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

Expenditures from this fund include specialized training opportunities for officers, specialized interdiction equipment and supplies for officers and various other projects. The Sheriff will also match a Governor's Crime Grant with these funds.

The FY23 Adopted Budget includes funds to purchase equipment related to new deputies in Clemmons and Lewisville as well as a payment to the City of Winston-Salem for a joint vice-narcotics lease.

PROGRAM SUMMARY

FY 20-21		FY 21-22		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
107,000	166,108	261,780	261,780	261,780

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 21-22		<u>Request</u>	FY 22-23	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	969,360	969,360	929,906	929,906	929,906
<u>Revenues:</u>					
Intergovernmental	20,000	125,564	20,000	20,000	20,000
Interest Earnings	2,000	1,090	2,000	2,000	2,000
Fund Balance	-	-			
Total	22,000	126,654	22,000	22,000	22,000
Total Resources	<u>991,360</u>	<u>1,096,014</u>	<u>951,906</u>	<u>951,906</u>	<u>951,906</u>
<u>Expenditures:</u>					
Salaries	-	-	-	-	-
Supplies & Small Equipment	5,000	4,900	-	-	-
Training	-	-	-	-	-
Capital Equipment > \$5,000	10,000	9,800	82,322	82,322	82,322
Emergency Vehicles	-	-	63,458	63,458	63,458
Payments to other Agencies	92,000	151,408	116,000	116,000	116,000
Total	107,000	166,108	261,780	261,780	261,780
Estimated Fund Balance	<u>884,360</u>	<u>929,906</u>	<u>690,126</u>	<u>690,126</u>	<u>690,126</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 21-22		<u>Request</u>	FY 22-23	
<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
50,000	2,778	50,000	50,000	50,000

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 21-22		Request	FY 22-23	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Opening Balance	303,553	303,553	301,400	301,400	301,400
<u>Revenues:</u>					
Interest Earnings	500	625	500	500	500
Total	500	625	500	500	500
Total Resources:	<u>304,053</u>	<u>304,178</u>	<u>301,900</u>	<u>301,900</u>	<u>301,900</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	2,778	50,000	50,000	50,000
Total	50,000	2,778	50,000	50,000	50,000
Estimated Fund Balance	<u>254,053</u>	<u>301,400</u>	<u>251,900</u>	<u>251,900</u>	<u>251,900</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 the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

	ORIGINAL	CURRENT	ESTIMATE		
	BUDGET	BUDGET	TOTALS	ACTIVITY	FUTURE
			AT 6-30-22	2022-23	ACTIVITY
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>FY22</u> <u>Approp.</u>	<u>FY22</u> <u>Tax</u> <u>Rate</u>	<u>FY23</u> <u>Req.</u> <u>Tax</u> <u>Rate</u>	<u>FY23</u> <u>Recom.</u> <u>Tax</u> <u>Rate</u>	<u>FY23</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)	367,686	.0950	.0950	.0950	.0950	373,715	16,000	389,715
Beeson Cross Rds SD	40,487	.0950	.0950	.0950	.0950	38,793	2,000	40,793
Belews Creek** (P)	470,960	.1100	.1100	.1100	.1100	481,373	12,756	494,129
City View* (P)	48,386	.1000	.1000	.1000	.1000	46,722	2,668	49,390
Clemmons** (F)	1,913,776	.0600	.0600	.0600	.0600	1,946,993	45,000	1,991,993
Forest Hill**	3,316	.1150	.1150	.1150	.1150	13,393	-	13,393
Griffith* (P)	177,333	.0650	.0650	.0650	.0650	177,918	11,372	189,290
Gumtree** (P)	86,709	.1000	.1275	.1200	.1225	107,496	1,849	109,345
Horneytown** (P)	384,813	.1500	.1500	.1500	.1500	376,285	12,211	388,496
King of Forsyth Co.** (F)	595,120	.0838	.0838	.0838	.0838	605,868		605,868
Lewisville** (F)	1,721,909	.0800	.0900	.0850	.0850	1,856,080	46,044	1,902,124
Mineral Springs** (P)	245,289	.1150	.1150	.1150	.1150	253,064	-	253,064
Min. Springs SD	9,451	.1150	.1150	.1150	.1150	9,923	-	9,923
Mt. Tabor** (F)	92,393	.0850	.0850	.0850	.0850	95,190	1,500	96,690
Old Richmond** (P)	523,666	.0950	.0950	.0950	.0950	525,599	21,426	547,025
Piney Grove* (F)	1,008,262	.1400	.1400	.1400	.1400	1,020,095	29,317	1,049,412
Rural Hall** (F)	575,412	.1050	.1050	.1050	.1050	561,078	31,644	592,722
Salem Chapel** (P)	113,077	.1109	.1400	.1225	.1400	144,186	3,922	148,108
South Fork* (F)	6,022	.0600	.0600	.0600	.0600	6,056	130	6,186
Talley's Crossing** (P)	231,232	.1000	.1000	.1000	.1000	231,933	8,309	240,242
Triangle*	134,808	.0920	.0920	.0920	.0920	134,162	4,190	138,352
Union Cross** (P)	394,421	.1200	.1400	.1275	.1350	441,411	12,719	454,130
Vienna* (F)	775,795	.0850	.0850	.0850	.0850	804,004	15,000	819,004
Walkertown** (P)	455,505	.1000	.1000	.1000	.1000	461,446	14,737	476,183
West Bend*	68,305	.0800	.0900	.0850	.0850	66,092	5,425	71,517
County Overlay	559,838	.0039	.0039	.0039	.0039	493,042	-	493,042

*Fire Protection District
**Fire/Rescue Districts

(P) Part-Time Employees
SD = Service District

(F) 24 Hour Employees

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

PROGRAM SUMMARY

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

NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

	FY 21-22		Request	FY 22-23	
	<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>

2016 HOUSING GRANT PROJECT ORDINANCE

Fund 242

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

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

2017 HOUSING GRANT PROJECT ORDINANCE

Fund 243

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

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

2018 HOUSING GRANT PROJECT ORDINANCE

Fund 244

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

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

2019 HOUSING GRANT PROJECT ORDINANCE

Fund 245

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

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

2020 HOUSING GRANT PROJECT ORDINANCE

Fund 246

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

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

2021 HOUSING GRANT PROJECT ORDINANCE

Fund 247

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

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

2022 HOUSING GRANT PROJECT ORDINANCE

Fund 248

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

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-22</u>	<u>ACTIVITY 2022-23</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	37,315	4,315
Revenues					
2021 WSFC HOME	276,400	276,400	40,009	80,000	156,391
Municipalities	10,000	10,000	10,000	-	-
Transfer from General Fund	52,190	52,190	52,190	-	-
2020 NCHFA URP Program	114,000	114,000	-	60,000	54,000
Total	452,590	452,590	102,199	140,000	210,391
Total Resources	452,590	452,590	102,199	177,315	214,706
Expenditures					
2021 WSFC HOME	276,400	276,400	40,000	80,000	156,400
2021 WSFC HOME Local Match	31,095	31,095	2,000	10,000	19,095
2021 Forsyth Co. Local Match	31,095	31,095	22,884	8,000	211
2021 NCHFA URP Program	114,000	114,000	-	75,000	39,000
Total	452,590	452,590	64,884	173,000	214,706
Estimated Fund Balance	-	-	37,315	4,315	-
Estimated Fund Balance	-	-	-	-	-

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.

2011 Library Bond CPO	200
2016 Kaleideum CPO	201
2016 Schools CPO	202
2016 FTCC CPO	203
2016 Parks Facilities Bonds CPO	204
2017 Court Facilities Bonds CPO	205
2017 Tanglewood Business Park CPO	206
2018 2/3rds Bonds CPO	207
2018 WS/FC Schools Capital Maintenance 2/3rds Bonds CPO	208
2018 FTCC Capital Maintenance 2/3rds Bonds CPO	209
2018 Pay-Go CPO	210
2018 First and Chestnut Parking CPO	211
2018 Smith Reynolds Airport CPO	212
2019 Pay-Go CPO	213
2020 2/3rds Bonds CPO	214
2020 WSFC Schools Capital Maintenance 2/3rds Bonds CPO	215
2020 FTCC Capital Maintenance 2/3rds Bonds CPO	216
2020 Radio System Upgrade CPO	217
2020 Pay-Go CPO	218
2020 Motive Equipment Replacement CPO	219
2021 Pay-Go CPO	220
2022 Belews Lake Park CPO	221

2011 LIBRARY BOND CPO

Fund 372 - Adopted: 9-12-2011
 Amended: 3-9-2015, 9-14-2015, 9-28-
 2015, 12-21-15, 3-28-2016, 6-27-2016,
 1-18-2018, 4-26-2018, 7-19-2018,
 10-4-2018, 4-25-2019

Voter approved bonds from the November 2010 referendum to renovate or replace the Central Library, Kernersville Branch Library, and Clemmons Brand Library. The CPO has been amended to add other branch renovations through savings from the Central Library project.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	1,398,498	1,398,498
Revenues					
Interest Earnings	-	-	671,536	-	-
Special Gifts	-	394,089	457,919	-	-
RJ/MM Reynolds Foundation	-	-	50,000	-	-
Winston-Salem Foundation Grant	-	52,500	52,500	-	-
Transfer from General Fund	-	1,611,451	1,611,451	-	-
Transfer from 2008 PayGo CPO	240,000	240,000	240,000	-	-
Transfer from 2016 Pay-Go CPO	-	1,611,451	1,611,451	-	-
Bond Proceeds	40,000,000	40,000,000	34,000,000	-	-
Bond Premium	-	2,920,098	2,920,098	-	-
Total	40,240,000	46,829,589	41,614,955	-	-
Total Resources	40,240,000	46,829,589	41,614,955	1,398,498	1,398,498
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	240,000	235,420	-	-
Debt Issuance Costs	-	543,000	530,036	-	-
Transfer to General Fund	-	40,000	40,000	-	1,398,498
Library - NPR	-	5,960,000	-	-	-
Total	40,240,000	46,829,589	40,216,457	-	1,398,498
Estimated Fund Balance	-	-	1,398,498	1,398,498	-

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 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	22,163,306	426,360
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	261,560	-	-
Sale of Surplus Property	12,800,000	-	-	-	-
Other Sales	1,000,000	-	-	-	-
Sale of Real Property	-	2,850,000	3,523,559	-	-
Special Gifts	340,000	-	-	-	-
Miscellaneous Income	700,000	200,000	-	-	-
Transfer from General Fund	2,500,000	13,921,088	13,921,088	-	-
Bond Proceeds	-	12,758,912	12,550,153	-	-
Total	17,340,000	32,830,000	31,690,619	1,565,741	-
Total Resources	17,340,000	32,830,000	31,690,619	23,729,047	426,360
Expenditures					
New Family Museum Construction	17,340,000	32,830,000	9,527,313	23,302,687	-
Total	17,340,000	32,830,000	9,527,313	23,302,687	-
Estimated Fund Balance	-	-	22,163,306	426,360	426,360

2016 SCHOOLS CPO

Fund 393 - Adopted: 12-19-2016
Amended: 4-24-2017, 8-31-2017,
10-12-2017, 1-18-2018, 4-12-2018,
4-26-2018, 5-24-2018, 11-15-2018,
12-6-2018, 6-27-2019, 2-27-2020,
4-2-2020, 12-3-2020, 12-17-2020,
4-15-2021, 9-16-2021, 1-6-2022

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	85,565,757	134,721,055
Revenues					
Interest Earnings	813,953	813,953	3,316,689	-	600,000
Winston-Salem/Forsyth County Sch	-	1,200,000	-	1,200,000	-
Bond Proceeds	350,000,000	350,000,000	254,706,056	74,049,546	-
Net Issue Premium	-	-	21,244,398	-	-
Total	350,813,953	352,013,953	279,267,143	75,249,546	600,000
Total Resources	350,813,953	352,013,953	279,267,143	160,815,303	135,321,055
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	38,622,038	3,610,741	10,832,222
Building Capital Projects	-	236,854,977	148,836,090	22,004,722	66,014,165
Safety & Traffic Projects	-	7,344,448	5,718,165	406,571	1,219,712
Transfer to General Fund	-	-	-	-	-
Total	350,813,953	352,013,953	193,701,386	26,094,248	132,218,319
Estimated Fund Balance	-	-	85,565,757	134,721,055	3,102,736

2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

Fund 394 - Adopted: 12-19-2016

Amended: 4-24-2017

11-30-2017, 2-27-2019

Bond referendum voter-approved in November 2016 for \$65,000,000. Projects include Phases 3 & 4 of the Oak Grove project, Learning Commons, Transportation Center Addition, and Aviation Center. Due to the timing of bond sales, Forsyth Tech will receive \$16,250,000 every other year beginning in 2017.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	38,124,199	46,804,770
Revenues					
Bond Proceeds	65,000,000	65,000,000	48,492,186	12,437,879	-
Interest Earnings	151,163	151,163	1,076,828	-	-
Net Issue Premium	-	-	4,069,935	-	-
Total	65,151,163	65,151,163	53,638,949	12,437,879	-
Total Resources*	65,151,163	65,151,163	53,638,949	50,562,078	46,804,770
Expenditures					
Debt Issuance Costs	151,163	151,163	77,423	7,308	73,740
Oak Grove Phases 3 and 4	-	9,500,000	607,937	3,750,000	5,142,063
Learning Commons	-	-	-	-	21,000,000
Transportation Center Addition	-	6,400,000	111,706	-	6,288,294
Aviation Center	-	16,600,000	14,717,684	-	1,882,316
Budget Reserve	65,000,000	32,500,000	-	-	-
Transfer to General Fund	-	-	-	-	905,981
Total*	65,151,163	65,151,163	15,514,750	3,757,308	35,292,394
Estimated Fund Balance	-	-	38,124,199	46,804,770	11,512,376

*** Note:** These totals do not reflect \$5,000,000 in NC Connect Bonds received by Forsyth Technical Community College and flow through the Community College's budget.

2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	9,406,213	9,406,213
Revenues					
Bond Proceeds	15,000,000	15,000,000	13,801,757	-	-
Interest Earnings	34,884	34,884	160,615	-	-
Net Issue Premium	-	-	1,212,598	-	-
Total	15,034,884	15,034,884	15,174,970	-	-
Total Resources	15,034,884	15,034,884	15,174,970	9,406,213	9,406,213
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	-	-	1,440,000
Triad Park - Greenway	-	300,000	-	-	300,000
Horizons Park Master Plan Phase 1	-	2,000,000	-	-	2,000,000
Multi-Use Agricultural Event Center	-	4,485,000	-	-	4,485,000
Transfer to General Fund	-	-	-	-	627,190
Total	15,034,884	15,034,884	5,768,757	-	9,404,876
Estimated Fund Balance	-	-	9,406,213	9,406,213	1,337

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 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	63,446,053	10,504,077
Revenues					
Bond Proceeds	5,000,000	115,915,200	4,709,862	-	-
Installment Purchase	-	-	86,658,650	-	-
Interest Earnings	-	101,000	192,597	-	-
Net Issue Premium	-	-	15,784,202	-	-
Total	5,000,000	116,016,200	107,345,311	-	-
Total Resources	5,000,000	116,016,200	107,345,311	63,446,053	10,504,077
Expenditures					
Debt Issuance Costs	-	101,000	99,794	-	-
Design/Architect/Engineering/Land	-	-	8,678,541	1,255,767	-
Construction	-	-	35,120,923	51,686,209	10,504,077
Capital Outlay - B/O	5,000,000	115,915,200	-	-	-
Total	5,000,000	116,016,200	43,899,258	52,941,976	10,504,077
Estimated Fund Balance	-	-	63,446,053	10,504,077	-

2017 TANGLEWOOD BUSINESS PARK CPO

Fund 397 - Adopted: 3-27-2017
 Amended: 1-18-2018, 4-26-2018
 5-10-2018, 7-25-2019

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	1,655,124	1,217,832
Revenues					
Golden Leaf Foundation Grant	100,000	100,000	-	-	-
City/County Utilities - out of county service funds	690,000	690,000	690,000	-	-
Sale of Land	399,500	399,500	399,500	-	-
Interest Earnings	-	-	102,374	-	-
Borrowing Proceeds	-	4,473,300	4,920,300	-	-
Transfer from General Fund	-	1,400,000	1,400,000	-	-
Total	1,189,500	7,062,800	7,512,174	-	-
Total Resources	1,189,500	7,062,800	7,512,174	1,655,124	1,217,832
Expenditures					
Tanglewood Business Park	790,000	6,553,300	5,361,613	437,292	754,254
Beaufurn	-	509,500	495,437	-	14,063
Budget Reserve	399,500	-	-	-	-
Transfer to the General Fund	-	-	-	-	-
Total	1,189,500	7,062,800	5,857,050	437,292	768,317
Estimated Fund Balance	-	-	1,655,124	1,217,832	449,515

2018 2/3RDS BONDS CPO

Fund 330 - Adopted: 8-2-2018

Accounts for lifecycle maintenance projects for the General Services Capital Repair and Maintenance Program and for the Parks System capital maintenance and repair and park system development projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	1,973,671	97,800
Revenues					
Bond Proceeds	4,000,000	4,000,000	3,669,528	-	-
Interest Earnings	-	-	80,050	-	-
Net Issue Premium	-	-	348,222	-	-
Total	4,000,000	4,000,000	4,097,800	-	-
Total Resources	4,000,000	4,000,000	4,097,800	1,973,671	97,800
Expenditures					
County Capital Maintenance/Repair	2,000,000	2,000,000	1,006,452	993,548	-
Parks Capital Maintenance	2,000,000	2,000,000	1,117,677	882,323	-
Transfer to the General Fund	-	-	-	-	97,800
Total	4,000,000	4,000,000	2,124,129	1,875,871	97,800
Estimated Fund Balance	-	-	1,973,671	97,800	-

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 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	1,585,289	222,462
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	-	-	184,743	-	-
Net Issue Premium	-	-	739,972	-	-
Total	10,235,000	11,970,000	12,192,462	-	-
Total Resources	10,235,000	11,970,000	12,192,462	1,585,289	222,462
Expenditures					
Schools Capital Outlay	10,235,000	11,970,000	10,607,173	1,362,827	220,359
Total	10,235,000	11,970,000	10,607,173	1,362,827	220,359
Estimated Fund Balance	-	-	1,585,289	222,462	2,103

2018 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

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

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

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

2018 PAY-GO CPO

Fund 334 - Adopted: 12-20-2018
Amended: 3-14-2019, 4-25-19, 8-8-19,
11-14-19, 12-19-19, 11-12-20

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The actual available Pay-Go from the year ending June 30, 2018 was \$13,182,632, however, \$4.5 million was appropriated to the 2018 First and Chestnut Parking CPO. The remaining funds were allocated for projects listed below.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	530,012	365,364
Revenues					
Interest Earnings	-	151,460	247,697	-	-
Transfer from General Fund	8,682,632	10,782,632	10,782,632	-	-
Transfer from 2016 Pay-go CPO	-	881,871	881,871	-	-
Total	8,682,632	11,815,963	11,912,200	-	-
Total Resources	8,682,632	11,815,963	11,912,200	530,012	365,364
Expenditures					
Elections Equipment	750,000	1,631,871	1,623,776	-	-
Capital Repair Projects - Smith Reynolds Airport	1,150,000	1,150,000	724,320	164,648	261,032
Radio System Replacement	4,282,632	-	-	-	-
Budget Reserve for Parking Deck and Other Needs	2,500,000	-	-	-	-
Transfer to General Fund	-	1,738,510	1,738,510	-	103,121
Transfer to Emergency Telephone Fund	-	173,818	173,818	-	-
Transfer to 2019 Pay-Go CPO	-	839,132	839,132	-	-
Transfer to 2020 Radio System Upgrade CPO	-	6,282,632	6,282,632	-	-
Total	8,682,632	11,815,963	11,382,188	164,648	364,153
Estimated Fund Balance	-	-	530,012	365,364	1,211

2018 FIRST AND CHESTNUT PARKING CPO

Fund 335 - Adopted: 12-20-2018

Amended: 1-6-2022

Accounts for funding of parking facility to be built on the corner of First Street and Chestnut Street in Winston-Salem, NC to support the new two-building court facility approved by the Board of Commissioners.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	262,545	262,545
Revenues					
Bond Proceeds	8,500,000	8,500,000	7,797,747		
Transfer from General Fund	4,500,000	4,500,000	4,500,000	-	-
Interest Earnings	-	-	224,826		
Net Issue Premium	-	-	739,972		
Total	13,000,000	13,000,000	13,262,545	-	-
Total Resources	13,000,000	13,000,000	13,262,545	262,545	262,545
Expenditures					
Capital Outlay	13,000,000	12,405,523	12,405,523	-	-
Transfer to 2021 Pay-go CPO	-	594,477	594,477	-	-
Total	13,000,000	13,000,000	13,000,000	-	-
Estimated Fund Balance	-	-	262,545	262,545	262,545

2018 SMITH REYNOLDS AIRPORT CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	31,458,564	39,801,170
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	-	-	9,933	-	-
Sale of Property	-	1,550,679	1,550,679	-	-
Transfer from General Fund	326,000	2,477,580	326,000	825,000	1,326,580
Transfer from 2019 Pay-Go CPO	-	1,925,415	1,925,415	-	-
Bond Proceeds	-	17,000,000	17,000,000	-	-
Total	9,880,000	93,502,591	33,618,137	30,119,896	29,774,491
Total Resources	9,880,000	93,502,591	33,618,137	61,578,460	69,575,661
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	21,500,000	613,536	553,944	20,332,520
4001 North Liberty Street Improvements	195,000	6,068,015	-	591,029	5,476,986
Terminal Fencing	60,000	70,220	62,221	-	-
Airfield Drainage Improvements	-	500,000	88,100	10,959	400,941
Runway 15-33 Rehabilitation	-	8,500,000	403,315	7,529,050	567,635
Taxiway Alpha	-	14,350,920	3,138	814,956	13,532,826
Capital Repair/Maintenance	-	1,858,756	-	82,500	1,776,256
Corporate Hangars	-	2,500,000	-	1,250,000	1,250,000
Terminal Building	-	5,000,000	-	2,500,000	2,500,000
Security Upgrades	-	350,000	-	350,000	-
South Ramp & Quebec Ramp Study	-	250,000	-	250,000	-
MRO Hangar Development	-	14,900,000	-	7,450,000	7,450,000
Total	9,880,000	93,502,591	2,159,573	21,777,290	69,556,333
Estimated Fund Balance	-	-	31,458,564	39,801,170	19,328

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 6-30-22	ACTIVITY 2021-23	FUTURE ACTIVITY
Opening Balance	-	-	-	8,384,159	4,751,792
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	-	-	49,292	-	-
Total	7,520,192	10,985,415	11,034,707	-	-
Total Resources	7,520,192	10,985,415	11,034,707	8,384,159	4,751,792
Expenditures					
Enterprise Resource Planning System	3,000,000	4,500,000	725,133	3,604,867	170,000
Budget Reserve for U.S. EDA Grant for 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	2,650,548	3,632,367	4,702,500
Estimated Fund Balance	-	-	8,384,159	4,751,792	49,292

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

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

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 6-30-22	ACTIVITY 2021-23	FUTURE ACTIVITY
Opening Balance	-	-	-	1,838,426	962
Revenues					
Bond Proceeds	2,300,000	2,300,000	2,030,372	-	-
Interest Earnings	-	-	288	-	-
Net Issue Premium	-	-	270,302	-	-
Total	2,300,000	2,300,000	2,300,962	-	-
Total Resources	2,300,000	2,300,000	2,300,962	1,838,426	962
Expenditures					
FTCC Capital Projects	2,300,000	2,300,000	462,536	1,837,464	-
Transfer to General Fund	-	-	-	-	962
Total	2,300,000	2,300,000	462,536	1,837,464	962
Estimated Fund Balance	-	-	1,838,426	962	-

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 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	9,115,759	4,512,521
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	-	-
Interest Earnings	-	-	12,521	-	-
Total	6,471,087	9,188,455	9,187,176	-	-
Total Resources	6,471,087	9,188,455	9,187,176	9,115,759	4,512,521
Expenditures					
Personal Services	13,800	-	-	-	-
Other Purchased Services	174,655	188,455	71,417	103,238	13,800
Capital Outlay - B/O	6,282,632	9,000,000	-	4,500,000	4,487,105
Total	6,471,087	9,188,455	71,417	4,603,238	4,500,905
Estimated Fund Balance	-	-	9,115,759	4,512,521	11,616

2020 PAY-GO CPO

Fund 341 - Adopted: 12-17-2020

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	5,012,421	3,949,092
Revenues					
Transfer from General Fund	15,405,917	18,224,917	18,224,917	-	-
Interest Earnings	-	-	11,917	-	-
Total	15,405,917	18,224,917	18,236,834	-	-
Total Resources	15,405,917	18,224,917	18,236,834	5,012,421	3,949,092
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	1,100,000	88,000	1,012,000	-
Enhanced Funding for EMS Rolling Stock	630,000	-	-	-	-
Capital Projects Related to Merged/Co-located Operations with WSFCS	900,000	3,719,000	730,496	51,329	2,937,175
Belews Lake Phase I	2,000,000	2,000,000	2,000,000	-	-
COVID-19 Response	2,000,000	-	-	-	-
Sustainable Energy	600,000	-	-	-	-
Economic Development Reserve	1,000,000	-	-	-	-
Public Health Facility Renovation	1,000,000	1,000,000	-	-	1,000,000
Debt Avoidance-Kaldeideum/Airport	2,067,919	50,461	50,461	-	-
Transfer to 2020 WSFCS 2/3rds Bonds	-	500,000	500,000	-	-
Capital Maintenance CPO	-	2,500,000	2,500,000	-	-
Transfer to the General Fund	-	3,465,223	3,465,223	-	-
Transfer to 2020 Motor Vehicle and Mobile Equipment Replacement CPO	-	630,000	630,000	-	-
Transfer to 2021 Pay-Go CPO	-	2,617,458	2,617,458	-	-
Total	15,405,917	18,224,917	13,224,413	1,063,329	3,937,175
Estimated Fund Balance	-	-	5,012,421	3,949,092	11,917

2020 MOTOR VEHICLES AND MOBILE EQUIPMENT REPLACEMENT CPO

Fund 399 - Adopted: 8-6-2020
Amended: 8-27-2020, 1-21-2021,
2-4-2021, 4-15-2021, 9-8-2021,
11-4-2021, 4-7-2022

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-22	ACTIVITY 2022-23	FUTURE ACTIVITY
Opening Balance	-	-	-	2,469,036	1,114,945
Revenues					
Sale of Vehicles	60,000	153,295	87,994	-	-
Charges for Services	96,400	192,800	338,591	-	-
Claim Proceeds	28,963	38,213	23,100	-	-
Insurance/Subrogation Proceeds	-	48,265	11,931	-	-
Interest Earnings	-	-	3,167	-	-
Transfer from General Fund	1,450,000	3,595,443	3,595,443	-	-
Transfer from 2018 Motive Equipment Replacement CPO	419,648	419,648	419,648	-	-
Transfer from 2020 Pay-Go CPO	-	630,000	630,000	-	-
Total	2,055,011	5,077,664	5,109,874	-	-
Total Resources	2,055,011	5,077,664	5,109,874	2,469,036	1,114,945
Expenditures					
Not Project Related	60,000	60,000	-	-	60,000
Non-Emergency Vehicles - Fleet	305,265	386,899	342,579	-	44,320
Non-Emergency Vehicles - Parks	-	2,190	-	-	2,190
Non-Emergency Vehicles - Airport	-	3,111	-	-	3,111
Emergency Vehicles-Animal Services	113,747	203,374	93,533	94,314	15,527
Emergency Vehicles - Emergency Services	813,000	2,559,270	1,322,987	564,075	672,208
Emergency Vehicles - Sheriff	547,849	1,647,670	762,989	695,702	188,979
Reserve for Sheriff Equipment	96,400	96,400	-	-	96,400
Transfer to General Fund	-	-	-	-	-
Transfer to General Fund	118,750	118,750	118,750	-	-
Total	2,055,011	5,077,664	2,640,838	1,354,091	1,082,735
Estimated Fund Balance	-	-	2,469,036	1,114,945	32,210

2021 PAY-GO CPO

Fund 342 - Adopted: 1-6-2022

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The results of the Fiscal Year 2020-2021 year-end audit revealed \$14,876,585 in available funds for Pay-Go projects. After \$11,421,088 was appropriated to the 2016 Kaleideum CPO, other CPOs were amended to consolidate projects and the 2021 Pay-Go CPO was adopted with \$5,048,432 for various projects.

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

2022 BELEWS LAKE PARK CPO

Fund 343 - Adopted: 3-3-2022

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

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



2023–2028 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 (FY2022-2023) will become a part of the County's annual budget document if approved. Additionally, the CIP is not a static planning tool as it is evaluated annually and adjusted according to the County's goals and financial considerations.

Policies and Financial Strategies

The CIP helps the County manage capital expenditures to meet the following goals:

1. Eliminate hazards and risks to public health and safety
2. Promote economic development
3. Improve service effectiveness and efficiency
4. Maintain financial stability.

To achieve these goals, the following policies and financial strategies guide County staff in CIP development:

1. A capital project is a physical asset with an initial cost greater than \$100,000 and a projected useful life greater than five-years or a non-recurring operating expenditure greater than \$50,000 directly related to service delivery. Capital assets may include infrastructure, buildings, vehicles, or information technology equipment and software. Planning and design costs associated with the request should be included in the projected costs when applicable.
2. Similar projects costing less than \$100,000 should not be lumped together to form a single project greater than \$100,000. Such smaller projects should be requested and/or included in the upcoming budget.
3. The term of any County debt issue should not exceed the useful life of the asset for which the debt is issued.
4. The capital program recognizes the borrowing limitation of the County to maintain fiscal stability including a AAA rating from rating agencies.
5. Requesting departments will search for all possible outside funding sources for CIP projects to offset County debt, including grants, private-partnerships, and intergovernmental agreements.
6. A financial analysis will accompany the CIP to illustrate the County's capacity to repay debt and identify the impact on financial indicators.
7. The County will attempt to use pay-as-you-go financing for assets with costs less than \$150,000.

Financing Options

The following is a list of financing options available to the County for consideration when funding the Forsyth County CIP. Included are the assumptions used in deciding on which funding option to use for a project.

- **Long-term Financing** - includes General Obligation Bonds, 2/3rds Bonds, Limited Obligation Bonds (LOBS)
 - *General Obligation Bonds* - used for projects when voter approval is sought.

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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.

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The Capital Improvement Plan as shown in the following pages attempts to adhere to this policy; however, a caveat to the debt policy is that the percentage is a function of numerator over denominator, therefore if the annually adopted budgets do not grow at least by the amounts shown in the Future Budget Projections, so that the denominator increases, there will be decisions to make on which projects are funded first.

Fiscal Year	2023	2024	2025	2026	2027	2028
Existing + Proposed CIP	15.32%	15.76%	15.32%	14.88%	14.20%	13.44%

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

The CIP consists of the following Sections:

- 1) *Summary of All Projects Considered* - this section provides a summary of the capital improvement plan in table form. It outlines all of the projects requested by departments. The summary presents the estimated capital costs for each project by department, whether the project is in the proposed plan period, and whether or not a debt leveling plan would be recommended.
- 2) *Proposed Project by Year* - this section looks at the proposed projects in terms of the year in which the project is to begin.
- 3) *Annual Debt Service Requirements* - this section provides estimates of the annual cost of the projects in terms of debt service, related operating expenses, and offsetting revenues (if applicable).
- 4) *Individual Project Analysis* - this section evaluates the impact of the CIP on the operating budget and the County's debt tolerance.

For the Capital Improvement Planning period for FY23 - FY28, the requested projects include total costs based on referenda with the amount included in the proposed plan period listing the amount of funding still to be either issued or realized through sale of property or operational savings. The total cost of the requested projects is \$339,816,019. There have been very preliminary discussions about a possible referendum for Winston-Salem/Forsyth County Schools in 2024, but the total amount that would be requested is not known at this point.

Key points of the Capital Plan include:

Source of Funding for Included Projects

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

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Section 1 - 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 is a slightly reduced issuance in FY23 based on accelerated debt issuance in FY21.	350,000,000	74,384,000	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 in the plan is a slightly reduced issuance in FY23 based on accelerated debt issuance in FY21.	65,000,000	12,500,000	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. All debt has been issued with the accelerated debt issuance in FY21.	15,000,000	-	X
Winston-Salem/Forsyth County Schools - Capital Maintenance Plan (2/3rds Bonds) - funds ongoing life cycle replacements and repairs. Assumes \$8.5m issued in FY23, FY25, and FY27.	25,500,000	25,500,000	
Forsyth Technical Community College - Capital Maintenance Plan (2/3rds Bonds) - funds ongoing life cycle replacements and repairs. Assumes \$2.3 million issued in FY23, FY25, and FY27.	6,900,000	6,900,000	
County General Capital Maintenance - \$2 million in FY23, FY25, and FY27.	6,000,000	6,000,000	
Park System Capital Maintenance - \$2 million in FY23, FY25, and FY27.	6,000,000	6,000,000	
Court Facilities – Replace Hall of Justice to provide additional courtroom space and technology upgrades with new facility next to Forsyth County Government Center.	120,000,000	101,300,000	X
Kaleideum – Replace nature science museum with merger of the Children’s Museum and SciWorks with a new facility at Merschell Plaza.	32,500,000	32,500,000	
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.	13,850,000	7,062,800	
800 MHz Radio System Upgrade/Replacement - The County 800 MHz Radio System is a joint venture with the City of Winston-Salem purchased in 2002. Some infrastructure equipment and subscriber equipment is no longer being manufactured and technical support for the radios is no longer available. The City and County are upgrading to the P25 generation of radio infrastructure.	9,000,000	9,000,000	
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.	81,245,820	54,169,219	
Enterprise Resource Planning System – The County’s Budget, Finance, and Human Resources software programs are in critical need of replacement due to support being eliminated for Performance Series (Finance) and updates to HRIS resulting in system errors which are frequently not discovered until immediately prior to payroll processes.	4,500,000	4,500,000	
Grand Total	735,495,820	339,816,019	

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

Section 2 - Proposed Projects by Year

Project	Source	FY23	FY24	FY25	FY26	FY27	FY28
WSFC Schools	G.O. Bonds	\$ 74,380,000					
Forsyth Tech Community College	G.O. Bonds	\$ 12,500,000					
WSFCS Capital Maintenance	2/3rds Bonds	\$ 8,500,000		\$ 8,500,000		\$8,500,000	
FTCC Capital Maintenance	2/3rds Bonds	\$ 2,300,000		\$ 2,300,000		\$2,300,000	
Parks System Capital Maintenance	2/3rds Bonds	\$ 2,000,000		\$ 2,000,000		\$2,000,000	
County General Capital Maintenance	2/3rds Bonds	\$ 2,000,000		\$ 2,000,000		\$2,000,000	
Subtotal Long Term Financing		\$101,680,000		\$14,800,000		\$14,800,000	
Total by Year		\$101,680,000		\$14,800,000		\$14,800,000	

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FORSYTH COUNTY, NORTH CAROLINA

Section 3 - Annual Debt Service Requirements

Long Term Financing (Debt Service Costs)							
Proposed Projects:	Source	FY23	FY24	FY25	FY26	FY27	FY28
\$107.5m issued (2021)	G.O. Bonds	9,170,750	8,938,750	8,706,750	8,474,750	8,242,750	8,010,750
WSFC Schools - \$350m G.O. Bond - November 2016 (\$100.6m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$20.0m issued) Parks - \$15m G.O. Bond - November 2016 (\$7.5m issued)							
\$14.8m issued (2021)	2/3rds Bonds	1,099,700	1,066,950	1,034,200	1,001,450	968,700	935,950
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
\$101.3m issued (2021)	LOBs/ Installment Purchase	7,805,327	7,785,276	7,692,280	7,505,214	7,310,322	7,087,339
Court Facilities Replace/Renovate - \$101.3m LOBS							
\$4.4m loan accepted (2019)	CWRF	349,020	329,188	324,442	319,695	314,949	310,203
Idols Road regional Pump Station – \$4.4m loan from Clean Water Revolving Loan Fund							
\$12m issued (2021)	LOBs/ Installment Purchase	901,103	899,489	889,818	868,500	846,232	820,582
Replacement/Renovation of Nature Science Museum – \$32.5m project (\$12m LOBs issued)							
\$17m issued (2021)	LOBs/ Installment Purchase	1,223,603	1,221,412	1,208,279	1,179,331	1,149,093	1,114,263
Terminal Area Improvements - \$17m project							
\$86.9m issued (2023)	G.O. Bonds	-	8,688,400	8,471,190	8,253,980	8,036,770	7,819,560
WSFC Schools - \$350m G.O. Bond - November 2016 (\$74.4m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$12.5m issued)							
\$14.8m issued (2023)	2/3rds Bonds	-	1,480,000	1,443,000	1,406,000	1,369,000	1,332,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
\$14.8m issued (2025)	2/3rds Bonds	-	-	-	1,480,000	1,443,000	1,406,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
\$14.8m issued (2025)	2/3rds Bonds	-	-	-	-	1,480,000	1,443,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
Total by Year		20,549,503	30,409,465	29,769,959	30,488,920	31,160,816	30,279,647

2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Section 4 – Individual Project Analysis

November 2016 Bond Referendum Projects

A successful referendum was passed in November 2016 for \$430 million that provided \$350,000,000 for Winston-Salem/Forsyth County Schools, \$65,000,000 for Forsyth Technical Community College, and \$15,000,000 for County Parks. This debt was to be issued over eight years, starting in January 2017, in equal installments. The first two issuances followed the equal installment plan. The third issuance included an accelerated issuance and as such, the debt for Parks has been fully issued.

If the School Funding Formula remains in play, the related operating costs of new schools are supposed to be taken care of by the School System. The funding formula plus the allocation of 1/12th of the Schools budget each month, should provide the School System with enough fund balance to take care of most of the operating costs related to opening new schools.

The School System's projects include four new schools, four replacement schools, four additions, four renovations, and district wide projects that may include life cycle maintenance projects. A portion of the bond proceeds also go towards shoring up the capital maintenance fund for life cycle and regular maintenance projects.

Forsyth Tech’s projects include Main Campus renovations, Oak Grove Center renovations, a Learning Commons, a Transportation Technology Center, and an Aviation Technology Facility.

Parks projects include renovations at the Tanglewood golf facilities, replacement of equipment at various parks, and plans for County parks.

A debt leveling plan of 2.9¢ was included in the FY18 Adopted budget to offset debt service requirements associated with this referendum. This has been done in the previous two bond referendums held in 2006 and 2008 and has proven to be very beneficial with leveling the required tax increases needed to cover debt costs. The FY22 Adopted Budget included an additional 2.6¢ increase to the tax rate, making the total debt leveling tax rate for this bond issuance 5.5¢. Original projections were that the debt leveling tax rate for this bond issuance would be 7.4¢.

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Debt Service for FY21 Issue	8,438,750	8,277,500	8,116,250	7,955,000	7,793,750	8,600,000
Debt Service for FY23 Issue	-	-	10,750,000	10,481,250	10,212,500	9,943,750
Relating Operating Cost	184,927	556,978	564,523	572,219	580,069	589,342
Total General Fund Impact	<u>\$8,623,677</u>	<u>\$8,834,478</u>	<u>\$19,432,773</u>	<u>\$19,008,469</u>	<u>\$18,586,319</u>	<u>\$19,133,092</u>

Capital Maintenance Programs

The County has provided capital maintenance funding to Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and County facilities and Parks for several years in an effort to provide a consistent funding source for lifecycle projects such as boiler and roof replacements. Two-thirds bonds are issued every other year to provide \$8.5 million for capital repair and maintenance projects for Winston-Salem/Forsyth County Schools, \$2.3 million for Forsyth Technical Community College, \$2 million for County facilities, and \$2 million for County Parks.

Additionally, a \$1.735 million annual transfer from the General Fund is made to support Winston-Salem/Forsyth County Schools, but that is not included in the CIP as it is in the General Fund.

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Debt Service for FY21 Issue	1,332,000	1,302,400	1,272,800	1,243,200	1,213,600	1,184,000
Debt Service for FY23 Issue	-	-	1,480,000	1,443,000	1,406,000	1,369,000
Debt Service for FY25 Issue	-	-	-	-	1,480,000	1,443,000
Total General Fund Impact	<u>\$1,332,000</u>	<u>\$1,302,400</u>	<u>\$2,752,800</u>	<u>\$2,686,200</u>	<u>\$4,099,600</u>	<u>\$3,996,000</u>

2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Court Facilities Replacement

The current court facility called the Hall of Justice was built in the 1970s. To accommodate growth and to incorporate more updated technological features, a request to either completely renovate or replace the Hall of Justice was made. After deliberation and consultation with interested stakeholders, the Board of Commissioners approved a \$115 million project to replace the Hall of Justice with a new facility. A parking deck was constructed in Fiscal Year 2020 as part of this project. Based on construction costs, the total issuance needed for the project was reduced.

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Debt Service	7,805,327	7,785,276	7,692,280	7,505,214	7,310,322	7,087,339
Relating Operating Cost	-	750,000	768,750	787,969	803,514	819,366
Total General Fund Impact	<u>\$7,805,327</u>	<u>\$8,535,276</u>	<u>\$8,461,030</u>	<u>\$8,293,183</u>	<u>\$8,113,836</u>	<u>\$7,906,705</u>

Kaleideum

There was a merger between SciWorks, the nature science center in the County, and the Children’s Museum effective July 1, 2016. As part of this merger, the plan is to move to one location in downtown Winston-Salem in Merschel Plaza and the groups have assumed a new name - Kaleideum. The original plan assumed that proceeds from asset sales would be used to fund the County’s portion of the museum’s funding plan. The cost of this project has increased and the sale of property has not been fully realized. On February 28, 2019, the Board of Commissioners approved increasing the scope of the project as well as financing through Limited Obligation Bonds if additional sales are not realized. As of May 2020, \$6.6 million had been realized through various sales of property, transfers from the General Fund, interest earnings, and a grant from the State. An additional \$2 million was committed by the City of Winston-Salem for the demolition of Merschel Plaza. Demolition has been completed. Construction of the new museum began in 2021 with a projected completion of the project by early 2023.

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Debt Service	901,103	899,489	889,818	868,500	846,232	820,582
Total General Fund Impact	<u>\$1,013,063</u>	<u>\$1,077,722</u>	<u>\$1,052,381</u>	<u>\$1,027,041</u>	<u>\$1,001,700</u>	<u>\$976,359</u>

Tanglewood Business Park

County-owned property located in western Forsyth County was identified as a suitable location for a business park. The County began working on securing grant dollars from the Golden LEAF Foundation, the City/County Utilities Commission, and other means to assist with developing the infrastructure for business development.

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Debt Service	300,541	296,269	291,997	287,726	283,454	279,182
Relating Operating Cost	-	-	-	-	-	-
Total General Fund Impact	<u>\$304,813</u>	<u>\$300,541</u>	<u>\$296,269</u>	<u>\$291,997</u>	<u>\$287,726</u>	<u>\$283,454</u>

Radio System Replacement

The County manages a 15 channel multi-site digitally trunked 800 MHz public safety radio system with eight tower sites that provides radio voice communications throughout the County for more than 3,700 public safety and non-public safety subscribers. This system was purchased in 2002 and support is no longer available and needs to be replaced in conjunction with the City of Winston-Salem. A consultant has been selected to provide the necessary development and oversight of the upgrade. The estimated share of the project cost for the County is \$9,000,000. The Board of Commissioners has reserved \$9,000,000 in the 2020 Radio System Upgrade CPO, primarily through the use of Pay-Go funding to fully fund estimated project costs.

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Relating Operating Cost	300,000	300,000	300,000	300,000	300,000	300,000
Total General Fund Impact	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>

Smith Reynolds Airport

2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

The County assumed responsibility for governance and operation of Smith Reynolds Airport. Capital projects include improvements to runways, taxiways, hangars, and the terminal area. Funding consists primarily of grants from the FAA and NC DOT with some matching funds from local dollars. Also included in this plan is \$17 million of Limited Obligation bonds for a complete update of the main Terminal and other facilities at the airport. Lastly, Smith Reynolds Airport also received \$23 million from the State budget in Fiscal Year 2022.

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Debt Service	1,223,603	1,221,412	1,208,279	1,179,331	1,149,093	1,114,263
Relating Operating Cost	300,000	300,000	300,000	300,000	300,000	300,000
Total General Fund Impact	<u>\$1,523,603</u>	<u>\$1,521,412</u>	<u>\$1,508,279</u>	<u>\$1,479,331</u>	<u>\$1,449,093</u>	<u>\$1,414,263</u>

Enterprise Resource Planning System

The County’s Budget, Finance, and Human Resources software programs are in critical need of replacement due to support being eliminated for Performance Series (Finance) and updates to HRIS resulting in system errors which are frequently not discovered until immediately prior to payroll processes. Costs are anticipated to decrease after 2023 at the latest, once legacy systems are no longer operating concurrently.

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

Belews Lake Park

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

<u>Fiscal Year</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Relating Operating Cost	-	56,821	58,526	60,281	62,090	63,953
Total General Fund Impact	<u>\$620,662</u>	<u>\$555,662</u>	<u>\$381,446</u>	<u>\$382,802</u>	<u>\$383,650</u>	<u>\$384,532</u>



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A BRIEF HISTORY OF FORSYTH COUNTY

Forsyth County began as a Moravian settlement in 1753 when Bishop August Gottlieb Spangenberg acquired a hundred-thousand acre tract of land from Lord Granville, one of the lord proprietors of North Carolina. The Moravians called their land Wachovia after the Austrian estate of Count Nicholas Lewis von Zinzendorf, an early protector of the Moravian Church.

After the two settlements of Bethabara and Bethania were established, the Town of Salem was established in 1766 as the central town in Wachovia. Salem grew rapidly both as a religious center and as a center for crafts and trades.

In 1849, the North Carolina Legislature created the new county of Forsyth out of part of Stokes County. In 1851, the town of Winston was named as the County seat. The courthouse square was laid one mile north of Salem Square with plans for the streets of the two towns to run together.

Forsyth County was named in honor of Colonel Benjamin Forsyth, a respected landowner of Stokes County. Colonel Forsyth distinguished himself in heavy fighting during the war of 1812 at Odelltown, Canada, where he was mortally wounded.

COUNTY OWNED/LEASED FACILITIES

DOWNTOWN

Chestnut Street Parking Lot
Hall of Justice (Courts) & Parking Lot
Law Enforcement Detention Center
Central Library (5th St.) & Parking Lot
Forsyth County Government Center
Edward Hall
Sheriff's Administration Building
Forsyth County Public Safety Center (Church St.)

EAST

Carver School Road Branch Library
Lansing Drive Facility (WSFCS)
Kernersville Branch Library – 248 Harmon Lane
Walkertown Branch Library
Walkertown Community Park
Triad Park (Spans Forsyth & Guilford County)
Crouse Rd – (Part of Triad Park)

HIGHLAND AVENUE, RUSSELL AVENUE, MLK DRIVE AREA

Malloy/Jordan East Winston Heritage Center Branch Library
Emergency Medical Services Building (5th Street)
Behavioral Health
Public Health Building
Walter Marshall Social Services Building
Dental Clinic and WIC Clinics (501 N. Cleveland Ave. - Lease)
Highland Avenue Behavioral Crisis Center
Carl Russell - Vacant lot

LIBERTY STREET/FAIRCHILD DRIVE - AVIATION DRIVE

Fire Services
Public Safety Storage (old Fleet Maintenance Building)
Surplus Automotive Lot
Richard V. Linville General Services Complex (Grounds, Fleet and Warehouse)
Agriculture Building
Smith-Reynolds Airport
Bowen Blvd Property

NORTHERN FORSYTH COUNTY

Belews Lake Park
Horizons Park (Memorial Industrial School Road between NC 8 and Red Bank Road)
Horizons Care Center
Rural Hall Branch Library (University Parkway, Rural Hall)
SciWorks/Kaleideum
Rolling Hills
Whitaker Park Warehouses (Leased)
Cemetery – Hanes Mill Road

COUNTY OWNED/LEASED FACILITIES

STURMER PARK

Youth Detention Center (Sturmer Drive off Shattalon Drive @ University Parkway)
Willie "M" Home (Sturmer Park Circle)
Animal Shelter (Sturmer Park Circle)
Sturmer Park
Springwood Care Home (leased to ARCA)

SOUTHEAST

ARCA - Union Cross Road
Union Cross Park (Union Cross Road, off New US 311)
Parks and Recreation Shop (Piedmont Memorial Drive)
EMS Satellite Station (former Triangle Volunteer Fire Department Kernersville Rd.)
Amos Cottage
Radar Tower (Union Cross Park)
Forsyth Technical Community College (County owns some of the land parcels)

SOUTHSIDE

Southside Branch Library (Buchanan St. near Parkland High School)

WEST

C.G. Hill Park (Balsom Road near Transou Road)
Clemmons Branch Library (US 158 adjacent to old Clemmons School Building)
Tanglewood Park
Tanglewood Stables (County owned, leased to Tanglewood Farm, Inc.)
Joanie Moser Park
Lewisville Branch Library
Old 421 River Park (Yadkinville Road at Yadkin River)
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)
Adult Outreach and Parking Lot (Fairlawn Drive)
EMS Satellite Station, Clemmons (Amp Drive)
Idols Rd – Commercial

PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended
June 30, 2021

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

PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

Estimates as of June 2021

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

^a Formerly Wake Forest University Baptist Medical Center

^b Formerly BB&T

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

RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	General Obligation Bonds	Bonded Debt as A % of Actual Taxable Value Of Property	Total Bonded Debt Per Capita
2012	517,690,727	1.53%	1,462.35
2013	506,841,054	1.47%	1,417.06
2014	467,559,237	1.42%	1,297.62
2015	492,044,964	1.53%	1,352.26
2016	452,707,749	1.38%	1,235.07
2017	543,957,057	1.62%	1,471.39
2018	503,677,229	1.41%	1,351.61
2019	595,792,576	1.63%	1,583.25
2020	550,875,637	1.47%	1,450.84
2021	649,090,074	1.69%	1,693.54

PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

Assessed Value
(dollars in thousands)

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

*Estimated as of 5/1

**Per TR-1 previous year

[†]Formerly Rural Hall

ASSESSED VALUE OF ALL TAXABLE PROPERTY

FY Ended June 30,	(1) Tax Year Ended Dec. 31,	Real Property	Personal Property	Registered Vehicles	Public Services	(2)	
						Total Direct Tax Rate	Total
2008	2007	24,382,286,380	3,109,875,910	2,543,653,630	608,722,150	0.6660	30,644,538,070
2009	2008	25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009	27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6960	33,856,365,200
2011	2010	27,971,609,000	3,036,245,900	2,224,587,900	606,245,900	0.6740	33,838,688,700
2012	2011	28,019,913,529	2,928,773,237	2,361,443,265	598,732,969	0.6740	33,908,863,000
2013	2012	28,311,900,597	3,077,593,236	2,359,763,765	613,418,118	0.6740	34,362,675,716
2014	2013	25,962,868,887	3,060,564,808	3,379,328,693	587,034,662	0.7168	32,989,797,050
2015	2014	26,041,986,825	2,809,383,967	2,736,319,899	611,422,481	0.7168	32,199,113,172
2016	2015	26,239,522,214	3,040,006,463	2,885,713,744	660,896,757	0.7310	32,826,139,178
2017	2016	26,875,173,026	3,012,441,003	3,024,187,570	675,048,940	0.7310	33,586,850,539
2018	2017	28,493,555,596	3,409,057,936	3,142,046,637	695,663,473	0.7235	35,740,323,642
2019	2018	28,896,922,657	3,691,746,250	3,338,057,975	721,340,710	0.7235	36,648,067,592
2020	2019	29,439,875,290	3,757,915,292	3,406,069,908	754,389,347	0.7535	37,355,249,837
2021	2020	29,924,209,616	3,874,685,012	3,831,282,353	779,851,424	0.7435	38,410,028,405
*2022	2021	34,476,776,862	3,927,000,161	3,849,810,672	838,198,571	0.6778	43,091,786,266
**2023	2022	34,919,836,840	4,056,781,848	4,009,885,137	838,198,571	0.6778	43,824,702,396

Note: (1) Tax year for registered vehicles is the same as FY.
(2) Tax rates per \$100 valuation. Direct rate shown does not include fire tax district rates.

*TR1 for 2021

**Estimate as of 5/1/22

PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

Tax Rates per \$100

<u>June 30,</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Forsyth County	.6778	.6778	.7435	.7535	.7235	.7235	.7310	.7310	.7168	.7168
City of Winston-Salem	.6360	.6124	.6374	.6374	.5974	.5974	.5850	.5650	.5400	.5300
Town of Bethania	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000
City of High Point	.6175	.6475	.6475	.6475	.6475	.6475	.6475	.6500	.6640	.6750
Town of Kernersville	.5590	.5590	.5700	.5700	.5700	.5545	.5700	.5425	.5425	.5275
Town of Rural Hall	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3000	.2800
City of King	.4700	.4700	.4220	.4220	.4220	.4220	.4220	.4220	.4220	.4220
Town of Walkertown	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000
Town of Clemmons	.1500	.1500	.1150	.1150	.1150	.1150	.1150	.1150	.1150	.1150
Town of Lewisville	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770
Village of Tobaccoville	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
<i>Fire Tax Districts:</i>										
Beeson Cross Rds.	.0950	.0950	.0950	.0950	.0986	.0880	.0880	.0880	.0880	.0880
Beeson Cross Rds. Svc. Dist.	.0950	.0950	.9500	.9500	.0986	.0880	.0880	.0880	.0880	.0880
Belews Creek	.1100	.1100	.1100	.1100	.1136	.1100	.1100	.0750	.0750	.0750
City View	.1000	.1000	.1000	.1050	.1086	.1050	.1050	.0900	.0800	.0800
Clemmons	.0600	.0600	.0600	.0600	.0636	.0600	.0600	.0600	.0500	.0500
Forest Hill	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	.0850	.0850
Griffith	.0650	.0650	.0650	.0650	.0586	.0550	.0550	.0550	.0550	.0550
Gumtree	.1000	.1000	.1000	.1000	.1036	.1000	.1000	.1000	.1000	.1000
Horneytown	.1500	.1500	.1500	.1500	.1336	.1100	.1100	.1100	.1100	.1100
King (Forsyth County)	.0838	.0838	.0750	.0750	.0786	.0750	.0750	.0650	.0650	.0650
Lewisville	.0800	.0800	.0800	.0800	.0836	.0800	.0800	.0800	.0780	.0740
Mineral Springs	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	.0850	.0850
Mineral Springs Svc. Dist.	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	.0850	.0850
Mount Tabor	.0850	.0850	.0850	.0850	.0786	.0750	.0750	.7500	.0750	.0750
Old Richmond	.0950	.0950	.0950	.0950	.0986	.0950	.0950	.0950	.0900	.0900
Piney Grove	.1400	.1400	.1400	.1400	.1436	.1300	.1300	.1300	.1150	.1150
Rural Hall	.1050	.1050	.1100	.1050	.1086	.1050	.1050	.1000	.0960	.0860
Salem Chapel	.1109	.1109	.1200	.1200	.1236	.1200	.1200	.1200	.0900	.0900
South Fork	.0600	.0600	.0600	.0600	.0636	.0600	.0600	.0600	.0500	.0500
Talley's Crossing	.1000	.1000	.1000	.1050	.1086	.1050	.1050	.0900	.0800	.0800
Triangle	.0920	.0920	.0920	.0920	.0956	.0920	.0920	.0920	.0920	.0920
Union Cross	.1200	.1200	.1200	.1200	.1236	.1200	.1200	.1000	.1000	.1000
Vienna	.0850	.0850	.0850	.0850	.0786	.0750	.0750	.0750	.0750	.0750
Walkertown	.1000	.1000	.1000	.1000	.1036	.1000	.1000	.0950	.0950	.0870
West Bend	.0800	.0800	.0800	.0800	.0836	.0800	.0800	.0800	.0780	.0740
Countywide Fire	.0039	.0039	.0073	.0073	-	-	-	-	-	-

PRIVILEGE LICENSES

BEER

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

WINE

ON & OFF	\$25.00
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SCHEDULE B

LICENSE YEAR JULY 1 - JUNE 30

DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

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

Sources:

- (1) Office of State Budget and Management. Subject to annual updates. 2019 is a projection.
- (2) U.S. Department of Commerce: Bureau of Economic Analysis. Subject to annual updates.
- (3) U.S. Census Bureau. Subject to annual updates.
- (4) NC Department of Public Instruction
- (5) North Carolina Department of Commerce

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

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

FEE SCHEDULE OVERVIEW

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

SHERIFF'S OFFICE - ANIMAL SERVICES

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

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

SHERIFF'S OFFICE

Fee Schedule - Item	FY 2022/2023 Fee Amount
Concealed-Carry Weapons Permit - New Application	\$90.00 + Notary Fee
Concealed-Carry Weapons Permit - Renewal	\$75.00 + Notary Fee
Concealed-Carry Weapons Permit - Duplicate Permit	\$15.00
Notary Fee	\$5.00
Precious Metal Permit - Dealers	\$180.00
Precious Metal Permit - Certificate of Compliance (Employee)	\$10.00
Fingerprinting Fee - 2 Cards	\$10.00
Fingerprinting Fee - Additional (Per Card)	\$5.00
Process Service/Serving Papers - (Per Person Served) In-State	\$30.00
Process Service/Serving Papers - (Per Person Served) Out-of-State	\$55.00
Returned Check Fee/Charges	\$25.00
Pretrial Release Service Fee	\$15.00
Jail Fees - State/SMCP Inmates (Per Inmate/Day)	\$40.00
Jail Fees - Federal Inmates (Per Inmate/Day)	\$70.00
Jail Fees - Other NC County Inmates (Per Inmate/Day)	\$70.00
Vehicle Storage (Per Day)	\$10.00
Routine visit to Detention Center on-site Medical Clinic	\$20/incident*
Writs of Execution/Civil Process Fees - First \$500	5% of first \$500 (\$25 min.)
Writs of Execution/Civil Process Fees - Additional over \$500	2.50%
Pay Phone Charges at Detention Center	40% on Billable Inmate Calls
Detention Center Commissary Store	47.5% of Sales (Commission)

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

FEE SCHEDULE

Emergency Services

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

FEE SCHEDULE

INTERAGENCY COMMUNICATIONS

Fee Schedule - Item

FY 2022/2023 Fee Amount

Public Safety System Fees (Per Year/Per Subscriber Unit)	\$905.00
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SOCIAL SERVICES

Fee Schedule - Item

FY 2022/2023 Fee Amount

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

ENVIRONMENTAL ASSISTANCE & PROTECTION

Fee Schedule - Item

FY 2022/2023 Fee Amount

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

FEE SCHEDULE

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

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

PUBLIC HEALTH

Fee Schedule - Item	FY 2022/2023 Fee Amount
Vital Records - Annual Workshop for Funeral Homes	\$10.00
Medical Records - Copies 1-25 pages (Per Page)	\$0.75
Medical Records - Copies 26-100 pages (Per Page)	\$0.50
Medical Records - Copies 101+ pages (Per Page)	\$0.25
Childbirth Classes (Per Class)	\$17.38
Clinics & Labs - Nexplanon Insertion	\$148.00
Clinics & Labs - Nexplanon Removal	\$170.00
Clinics & Labs - Nexplanon Removal-Re-Insertion	\$182.72
Clinics & Labs - Venipuncture	\$7.00
Clinics & Labs - Capillary - Finger/Heel	\$10.00
Clinics & Labs - TCA Tx - Wart 1-2 Lesions (M)	\$143.00
Clinics & Labs - TCA Tx - Wart 1-2 Lesions (Fe)	\$146.00
Clinics & Labs - IUD Dev - Insertion	\$88.00
Clinics & Labs - IUD Removal	\$109.00
Clinics & Labs - Lipid Panel	\$25.00
Clinics & Labs - Hepatic Panel (Picolo)	\$16.00
Clinics & Labs - Urine Chemstrip	\$7.00
Clinics & Labs - Preg. Test Urine	\$12.00
Clinics & Labs - Albumin	\$8.00
Clinics & Labs - Amylase	\$10.00
Clinics & Labs - Total Bilirubin	\$9.00
Clinics & Labs - Hemocult	\$6.00
Clinics & Labs - Calcium	\$9.00
Clinics & Labs - Total Cholestorol	\$8.00
Clinics & Labs - Creatinine	\$6.00
Clinics & Labs - Glucose	\$11.00
Clinics & Labs - HgbA1C	\$12.00
Clinics & Labs - Alkaline Phosphate	\$8.00
Clinics & Labs - Total Protein	\$6.00
Clinics & Labs - Thyroid Panel	\$26.00
Clinics & Labs - Aspartate Aminotransferase	\$8.00
Clinics & Labs - Alanine Aminotransferase	\$8.00
Clinics & Labs - Uric Acid	\$8.00
Clinics & Labs - Basic Matabolic Panel	\$12.60
Clinics & Labs - Comprehensive Metabolic Panel	\$12.60
Clinics & Labs - Hematocrit	\$4.00
Clinics & Labs - Hemptglobin	\$4.00
Clinics & Labs - CBC with Differential	\$12.00
Clinics & Labs - CBC w/o Differential	\$10.00
Clinics & Labs - PPD Administration	\$24.29
Clinics & Labs - TRUST - RPR	\$8.00

FEE SCHEDULE

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

FEE SCHEDULE

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

ENVIRONMENTAL HEALTH

Fee Schedule - Item	FY 2022/2023 Fee Amount
Soil Site Application - 3-6 BR Home (Per Lot)	\$215.00
SS1 480-1500 GPD (Business or Church)	\$454.00
SS2 1500-3000 GPD	\$687.00
SS3 >3000 GPD	\$2,422.00
REV Revisit	\$59.00
RED Redraw IP/CA	\$40.00
LLP LLP System	\$336.00
TPN T & J Panel New	\$324.00
CGN Conventional or Alter., Gravity, new	\$246.00
CGR Conv. or Alter., Grav., T&J Panel Rpr	\$215.00
PMP Any Pump installation (new only)	\$66.00
MHP Mobile Home Conn. In Existing Park	\$123.00

FEE SCHEDULE

HDR Health Dept. Release	\$59.00
WCP Water Supply Well Const. NFHC Permit	\$370.00
DCP Drinking Water Well Const. Permit	\$454.00
WAB Well Abandonment	\$163.00
WSB Water Sample, Bacteria	\$48.00
WSF Water Sample Fluoride	\$50.00
WSI Water Sample Inorganic	\$94.00
WSN Water Sample Nitrate/Nitrite	\$50.00
WSP Water Sample Pesticide	\$112.00
WSL Water Sample Petroleum	\$112.00
WSO Water Sample Organic (VOA)	\$112.00
WSU Water Sample Uranium (plus three metals)	\$95.00
WIB Water Sample Iron Reducing Bacteria	\$80.00
WSR Water Sample Sulfate Reducing Bacteria	\$89.00
WIN Water Supply Inorganic and Nitrate	\$100.00
SAF Swimming Pool Annual Fee	\$137.00
SSP Secondary Pool at Same Site	\$34.00
SPR Swimming Pool Plan Review	\$250.00
SPRF Swimming Pool Revisit Fee	\$59.00
FSR Food Service Plan Review	\$250.00
FRP Foodservice Remodel, Plan Review	\$130.00
TAP Tattoo Artist Annual Permit Fee	\$130.00
*TEW Tattoo/Permanent Makeup Artist Educational Workshop Fee Up to 4 Students	\$130.00
*TES Tattoo/Permanent Makeup Artist Educational Workshop Fee For Each Enrolled Artist beyond 4	\$33.00
SAP Seafood Mkt Annual Permit Fee	\$-
TFE Temporary Food Establishment Fee	\$75.00
<p>* A Tattoo/Permanent Makeup Artist Educational Workshop is a course of instruction for tattoo/permanent makeup artists which will last no longer than 5 days at one location and for which no fee is charged to apply a tattoo or permanent makeup to a patron, model or customer. The base fee shall be \$100 for the instructor and up to 4 students. The permit fee for each additional student and/or instructor beyond the first 4 artists will be \$26.00 each.</p>	
LDS Dust Sample (Each) 24 Hour Turn Around	\$-
LPS Paint Chip Sample (Each) 24 Hour Turn Around	\$9.00
LWS Lead in Drinking Water (Each) 96 Hour Turn Around	\$33.00
LWS Lead in Drinking Water (Each) 48 Hour Turn Around	\$45.00
LWS Lead in Drinking Water (Each) 24 Hour Turn Around	\$77.00
LSS Soil Sample (Each) 24 Hour Turn Around	\$11.00

\$126 - (instructor +4 students); \$26.00 each for each additional student and/or instructor

FEE SCHEDULE

CLEVELAND AVENUE DENTAL CLINIC

Fee Schedule - Item	FY 2022/2023 Fee Amount
Periodic oral evaluation - established patient	\$45.00
Limited oral evaluation - problem focused	\$65.00
Comp oral evaluation for a patient under three years of age	\$60.00
Comprehensive oral eval. - new/established patient	\$75.00
FMX	\$120.00
First PA	\$25.00
Additional PA	\$20.00
Occlusal Film	\$30.00
Single Bitewing	\$20.00
Bitewing - 2 films	\$30.00
Bitewing - 3 films	\$45.00
Bitewing - 4 films	\$55.00
Film/Panoramic	\$100.00
Prophylaxis - Adult	\$65.00
Prophylaxis - Child	\$50.00
Fluoride Topical - Adult	\$25.00
Fluoride Topical - Child	\$25.00
Sealant per Tooth	\$50.00
Space Maintainer - Fixed - Unilateral	\$320.00
Space Maintainer - Fixed - Bilateral	\$450.00
Space Maintainer - Replacement	\$55.00
Amalgam - 1 surface	\$110.00
Amalgam - 2 surfaces	\$140.00
Amalgam - 3 surfaces	\$160.00
Amalgam - 4 surfaces	\$180.00
Resin-based Composite - Anterior - 1 surface	\$110.00
Resin-based Composite - Anterior - 2 surfaces	\$140.00
Resin-based Composite - Anterior - 3 surfaces	\$165.00
Resin-based Composite - Anterior - 4 surfaces	\$205.00
Resin-based Composite - Posterior - 1 surface	\$135.00
Resin-based Composite - Posterior - 2 surfaces	\$200.00
Resin-based Composite - Posterior - 3 surfaces	\$245.00
Resin-based Composite - Posterior - 4 surfaces	\$290.00
PFM Crown	\$800.00
Gold Crown (Cast)	\$800.00
Recement Crown	\$75.00
SSC - Primary - under 21	\$170.00
SSC - Permanent - under 21	\$45.00
Sedative Filling	\$50.00
Core Buildup with pin	\$170.00
Pin Retention per Tooth	\$45.00
Pulp Cap - direct	\$50.00
Pulpotomy	\$135.00

FEE SCHEDULE

Pulpal Therapy-Anterior	\$240.00
Pulpal Therapy-Posterior	\$300.00
RCT-Anterior	\$520.00
RTC-Bicuspid	\$620.00
RCT-Molar	\$800.00
Periodontal scaling & root planing - 4+ teeth per quadrant	\$170.00
Periodontal scaling & root planing - 1- 3 teeth per quadrant	\$110.00
Full Mouth Debridement	\$115.00
Denture-Upper	\$980.00
Denture-Lower	\$980.00
Upper Resin Partial	\$725.00
Upper Resin Partial	\$725.00
Upper Metal Partial	\$1,008.00
Lower Metal Partial	\$1,008.00
Upper Flexible Valplast Partial	\$646.00
Lower Flexible Valplast Partial	\$646.00
Replace tooth (denture)	\$95.00
Repair Resin Denture	\$120.00
Repair Cast Framework	\$132.00
Repair/Replace broken clasp	\$185.00
Replace Broken Tooth	\$101.00
Add tooth to partial	\$150.00
Add clasp to partial	\$155.00
Upper Reline-Office	\$175.00
Lower Reline-Office	\$175.00
Upper Denture Reline-Lab	\$300.00
Lower Denture Reline-Lab	\$300.00
Upper Partial Reline-lab	\$275.00
Lower Partial Reline-Lab	\$275.00
Upper Flipper	\$400.00
Lower Flipper	\$400.00
Tissue Conditioning-Max	\$100.00
Tissue Conditioning-mand	\$100.00
Extraction coronal remnant	\$120.00
Extraction-simple	\$130.00
Extraction-Surgical	\$200.00
Extraction-Impacted	\$240.00
Emergency Palliative Tx	\$75.00
Nitrous	\$75.00
Occlusal Guard	\$360.00
Night Guard	\$200.00

\$3 Medicaid co-pay Adults ≥ 21

FEE SCHEDULE

COMMUNITY PARKS

Fee Schedule - Item	FY 2022/2023 Fee Amount
C.G. Hill Park - Gazebo Courtyard (Daily) Monday - Thursday	\$85.00
C.G. Hill Park - Gazebo Courtyard (Daily) Friday - Sunday	\$100.00
Horizons Park - Softball Field (Hourly)	\$20.00
Horizons Park - Picnic Shelter (Daily) Monday - Thursday	\$85.00
Horizons Park - Picnic Shelter (Daily) Friday - Sunday	\$100.00
Joanie Moser Park - Picnic Shelter (Daily) Monday - Thursday	\$85.00
Joanie Moser Park - Picnic Shelter (Daily) Friday - Sunday	\$100.00
Joanie Moser Park - Softball Field (Hourly)	\$20.00
Joanie Moser Park - Tennis Courts (Hourly)	\$2.00
Joanie Moser Park - Tennis Courts Lessons/Teams (Hourly)	\$5.00
Kernersville Lake Park - Picnic Shelter (Daily) Monday - Thursday	\$85.00
Kernersville Lake Park - Picnic Shelter (Daily) Friday - Sunday	\$100.00
Kernersville Lake Park - Paddle Boats (30 Minutes)	\$5.00
Kernersville Lake Park - Row Boats (3 Hours)	\$3.00
Triad Park - Walks/5k's {750 or less}	\$800.00
Triad Park - Walks/5k's {750 or less} + amphitheater	\$1,600.00
Triad Park - Walks/5k's {750 - 1,500} amphitheater included	\$2,000.00
Triad Park - Concerts {1,500 or less}	\$2,000.00
Triad Park - Concerts {1,500 or more}	\$4,000.00
Triad Park - Cross Country (Per Participant)	\$3.00
Triad Park - Shelter #1 (Daily) Monday- Thursday	\$135.00
Triad Park - Shelter #1 (Daily) Friday - Sunday	\$180.00
Triad Park - Shelter #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

FEE SCHEDULE

Union Cross Park - Tennis Courts (Hourly)	\$2.00
Union Cross Park - Tennis Courts (Hourly) Lessons or Teams	\$5.00
Union Cross Park - Softball Field (Hourly)	\$20.00
Union Cross Park - Softball Field (Hourly) w/ Lights and Bases	\$25.00
Union Cross Park - Scoreboard (Daily/per Field)	\$5.00
Union Cross Park - Concession Building (Hourly)	\$10.00
Walkertown Community Park - Picnic Shelter (Daily) Monday - Thursday	\$85.00
Walkertown Community Park - Picnic Shelter (Daily) Friday - Sunday	\$100.00
Walkertown Community Park - Tennis Courts (Hourly)	\$2.00
Walkertown Community Park - Tennis Courts (Hourly) Lessons or Teams	\$5.00
Walkertown Community Park - Softball Field (Hourly)	\$20.00
Walkertown Community Park - Soccer Field (Hourly)	\$20.00
C.G. Hill Park - Gazebo Courtyard (Daily) Monday - Thursday	\$85.00
C.G. Hill Park - Gazebo Courtyard (Daily) Friday - Sunday	\$100.00

TANGLEWOOD PARK

Fee Schedule - Item	FY 2022/2023 Fee Amount
Vehicle Entrance Fees - Per Vehicle/Trailer	\$2.00
Vehicle Entrance Fees - Per Bus	\$8.00
Vehicle Entrance Fees - Annual Vehicle Pass	\$25.00
Vehicle Entrance Fees - Annual Bus Pass	\$50.00
Facility Rentals - Shelter #1 - Weekday	\$200.00
Facility Rentals - Shelter #1 - Weekend	\$250.00
Facility Rentals - Shelter #2 - Weekday	\$200.00
Facility Rentals - Shelter #2 - Weekend	\$250.00
Facility Rentals - Shelter #3 - Weekday	\$200.00
Facility Rentals - Shelter #3 - Weekend	\$250.00
Facility Rentals - Shelter #4 - Weekday	\$225.00
Facility Rentals - Shelter #4 - Weekend	\$300.00
Facility Rentals - Family Shelter	\$150.00
Facility Rentals - Chapel - Weekday	\$200.00
Facility Rentals - Chapel - Weekend	\$275.00
Facility Rentals - Arbor	\$450.00
Facility Rentals - Barn - Weekday	\$1,000.00
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

FEE SCHEDULE

Facility Rentals - The Arbor	\$450.00
Wedding Packages - Barn, Manor House, Arbor*	\$6,000.00
Wedding Packages - Manor House and Arbor*	\$4,500.00
Accommodations - Manor House Double Room (Nightly)	\$95.00
Accommodations - Manor House Standard Room (Nightly)	\$125.00
Accommodations - Manor House Master Room (Nightly)	\$150.00
Accommodations - Cottage # 1, 3, and 4 (Weekly)	\$600.00
Accommodations - Cottage # 1, 3, and 4 (Nightly) Two-night minimum	\$150.00
Accommodations - Cottage # 2 (Weekly)	\$900.00
Accommodations - Cottage # 2 (Nightly) Two-night minimum	\$200.00
Accommodations - Lodge Apartment (Weekly)	\$800.00
Accommodations - Lodge Apartment (Nightly) Two night minimum	\$175.00
Accommodations - Guest House (Weekly)	\$1,200.00
Accommodations - Guest House (Nightly) Two night minimum	\$275.00
RV Campground - Nightly Rate (6 maximum people per site/per night)	\$38.00
RV Campground - Dumping Fee (Non-Campers)	\$15.00
RV Campground - Shelter	\$75.00
Tennis - Hard Courts (1.5 hours)	\$10.00
Tennis - Clay Courts (1.5 hours)	\$20.00
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 - All Others - Daily Pass	\$8.00
Aquatic Center - Campground & Manor House	\$6.00
Aquatic Center - Group Rate	\$6.00
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	\$50.00
Golf - Green Fees & Cart Fees - Championship Course - Weekends	\$60.00
Golf - Green Fees & Cart Fees - Championship Course - Seniors (55+) - Weekdays	\$35.00
Golf - Green Fees & Cart Fees - Championship Course - Juniors (17 & Under) - Weekdays/Weekends	\$35.00

FEE SCHEDULE

Golf - Cart Fees - Championship Course - Weekdays/Weekends	\$17.00
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	\$33.00
Golf - Green Fees - Championship Course - Weekends	\$43.00
Golf - Walking Fee - Championship Course - Weekdays	\$33.00
Golf - Walking Fee - Championship Course - Weekends	\$43.00
Golf - Walking Fee - Championship Course - Seniors (55+) - Weekdays	\$22.00
Golf - Walking Fee - Championship Course - Juniors (17 & Under) - Weekdays/Weekends	\$22.00
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	\$30.00
Golf - Green Fees & Cart Fees - Reynolds Course - Weekends	\$36.00
Golf - Green Fees & Cart Fees - Reynolds Course - Seniors (55+)- Weekdays Only	\$25.00
Golf - Green Fees & Cart Fees - Reynolds Course - Juniors (17 & Under) - Weekdays / Weekends	\$25.00
Golf - Cart Fees - Reynolds Course - Weekdays	\$9.00
Golf - Cart Fees - Reynolds Course - Weekends	\$11.00
Golf - Cart Fee Members - Reynolds Course - (regular) - Weekdays	\$17.00
Golf - Cart Fee Members - Reynolds Course - (juniors/seniors) - Weekdays	\$13.00
Golf - Green Fees - Reynolds Course - Weekdays	\$21.00
Golf - Green Fees - Reynolds Course - Weekends	\$25.00
Golf - Walking Fee - Reynolds Course - Weekdays	\$21.00
Golf - Walking Fee - Reynolds Course - Weekends	\$25.00
Golf - Walking Fee - Reynolds Course - Seniors (55+) - Weekdays	\$14.00
Golf - Walking Fee - Reynolds Course - Juniors (17 & Under) - Weekdays/Weekends	\$14.00
Golf - Twilight Rates - Reynolds Course - After 4:00pm beginning April 1	\$24.00
Golf - Annual Membership - Senior (55+) - Both Courses - Weekdays	\$1,375.00
Golf - Annual Membership - Senior (55+) - Reynolds Course - Weekdays	\$650.00
Golf - Annual Membership - Individual - Both Courses - Weekdays/Weekends	\$2,000.00
Golf - Annual Membership - Senior Family - Both Courses - Weekdays/Weekends	\$1,800.00
Golf - Annual Membership - Family (up to 4 members) - Both Courses - Weekdays/Weekends	\$2,930.00
Golf - Annual Membership - Two-Family Members - Both Courses - Weekdays/Weekends	\$2,600.00
Golf - Annual Membership - Junior (17 & Under) - Both Courses - Weekdays/Weekends	\$1,375.00
Golf - Annual Membership - Junior (17 & Under) - Reynolds Course - Weekdays/Weekends	\$650.00
Golf - Annual Membership - Driving Range	\$450.00

LIBRARY

Fee Schedule - Item	FY 2022/2023 Fee Amount
Library Cards - Non-Residents (Annual Fee)	\$25.00
Late Charges - Videos/DVDs (Per Day)	\$2.00
Late Charges - Videos/DVDs (Maximum fine per item)	\$20.00
Late Charges - eBook Readers (Per Day)	\$5.00
Late Charges - eBook Readers (Maximum fine per item)	\$250.00

FEE SCHEDULE

Late Charges - Interlibrary Loans	Assessed by lending institution
Library Card Replacement* - First Replacement	\$1.00
Library Card Replacement* - Each Subsequent Replacement	\$5.00

SMITH REYNOLDS AIRPORT

Fee Schedule - Item	FY 2022/2023 Fee Amount
Fuel Flowage Fees	
Fuel Flowage Fee - Per Gallon	\$0.10
Aircraft Landing Fees	
Aircraft Landing Fees - Commercial Landing Fee per 1,000 pounds	\$1.00
Aircraft Landing Fees - Non-Commercial Landing Fee per 1,000 pounds	\$1.00
Aircraft Landing Fees - Acting on behalf of the military under the jurisdictional control of the armed forces of the United States or the National Guard	Exempt
Tiedown Rates and Transient Aircraft Parking Apron	
General Aviation Ramp - All Classes of Aircraft (per space) Day	\$10.00
General Aviation Ramp - All Classes of Aircraft (per space) Month	\$40.00
Air Carrier Ramp - Class 1 (Per Day) - Wingspan less than 40 feet	\$10.00
Air Carrier Ramp - Class 2 (Per Day) - Wingspan between 40 and 90 feet	\$25.00
Air Carrier Ramp - Class 3 (Per Day) - Wingspan between 90 and 130 feet	\$50.00
Air Carrier Ramp - Class 4 (Per Day) - Wingspan over 130 feet	\$125.00
Blimp Storage and Operations (Per Day)	\$150.00
Hangar Rates	
Airport Owned Small T-Hangars (Per Month)	\$240.00
Airport Owned Large T-Hangars (Per Month)	\$340.00
North Liberty Hangar Rent (Annual)	Area Factor
North Liberty Shop Space Rent (Annual)	Area Factor
North Liberty Hangar Transient Day Rates	FBO
Land Rents	
Non-Aviation Landside Rent	appraised value of land per annum*
Airside Unimproved (Raw Ground) - per SF/year	\$0.28
Airside Improved - (Ramp) - per SF/year	\$0.35
Office Rent	
Terminal Building	\$10/SF/Year
North Liberty Facility*	\$7.50/SF/Year
Aeronautical Commercial Uses/Activities	
Daily Permit - Each	\$100.00
Daily Permit - Each Additional Consecutive Day	\$50.00
Annual Self-Fueling Operations Permit - Mogas	\$100 + Current fuel flowage fee
Annual Self-Fueling Operations Permit - Jet A and Avgas	\$500 + Current fuel flowage fee
Current Fuel Flowage Fee (Per Gallon)	\$0.10
Non-Aeronautical Commercial Uses/Activities	
Daily Permit - Each	\$125.00

FEE SCHEDULE

Daily Permit - Each Additional Consecutive Day	\$50.00
Monthly Permit	\$1,000.00
Annual Permit	\$2,500.00
Commercial Film/Photography Permits	
Feature Movie Filming (Per Day)	\$1,200.00
Television or Commercial Filming (Per Day)	\$1,200.00
Video Filming (Per Day)	\$600.00
Commercial Photography (Per Day)	\$600.00
Special Use (Non-Commercial) Activity Permit	
Daily Fee - Each	\$125.00
Daily Fee - Each Additional Consecutive Day	\$50.00
Annual Fee	\$2,500.00
Miscellaneous Fees	
Use of Airport for Promotion of Aviation/Non-Profit/Community one-time Activity	May request a waiver of fees to be approved at the discretion of the Airport Director
Copies of Documents (Per Page)	\$0.03
Added to amount owed for checks returned due to insufficient funds	Set by State
Security Gate Card - First Issue (Each)	\$10.00
Security Gate Card - Each Subsequent Replacement	\$10.00
Aircraft Repair Work Areas (4 Hour Block)	\$5.00
Departure Lounge Fee* - (Day)	\$125.00
Departure Lounge Fee* - (Hour)	\$25.00
Office Space/Small Conference Room* - (Day)	\$25.00

MapForsyth

Fee Schedule - Item	FY 2022/2023 Fee Amount
Printed Maps - 8.5" x 11"	\$0.10
Printed Maps - 11" x 17"	\$0.25
Printed Maps - 18" x 24"	\$10.00
Printed Maps - 24" x 36"	\$20.00
Printed Maps - 34" x 44"	\$30.00
Digital Maps - 8.5" x 11" (Web or Pdf)	-
Digital Maps - 11" x 17" (Web or Pdf)	-
Digital Maps - 18" x 24" (Web or Pdf)	-
Digital Maps - 24" x 36" (Web or Pdf)	-
Digital Maps - 34" x 44" (Web or Pdf)	-
Reports - Buffer Reports (Per Page)	\$1.00
Reports - Address Mailing Labels (Per Page)	\$1.00
Reports - Community Analyst Report (Per Page)	\$1.00
GIS Data - Raster (Already Created)	Free Download
GIS Data - Vector (Already Created)	Free Download
GIS Data - Raster Creation	Varies by Project
GIS Data - Vector Creation	Varies by Project

FEE SCHEDULE

Special Projects	Varies by Project
Returned Check Fee	\$25.00
Shipping & Handling	Actual Charges

GENERAL SERVICES

Fee Schedule - Item	FY 2022/2023 Fee Amount
Hall of Justice ID Badges - First Issue	\$10.00
Hall of Justice ID Badges - Bi-Annual Renewal	\$10.00
Hall of Justice ID Badges - Replacement	\$10.00

TAX

Fee Schedule - Item	FY 2022/2023 Fee Amount
1/2 Map	\$2.00
Full Map	\$3.00
Property Cards	\$0.50
Beverage License Application Fee - New Business - On-Premises Beer	\$25.00
Beverage License Application Fee - New Business - Off-Premises Beer	\$5.00
Beverage License Application Fee - New Business - On-Premises Wine	\$25.00
Beverage License Application Fee - New Business - Off-Premises Beer	\$25.00

BOARD OF ELECTIONS

Fee Schedule - Item	FY 2022/2023 Fee Amount
Printed Maps (color or b/w) - 8.5" x 11"	\$0.10
Printed Maps (color or b/w) - 11" x 17"	\$0.25
Printed Maps (color or b/w) - 18" x 24"	\$10.00
Printed Maps (color or b/w) - 24" x 36"	\$20.00
Printed Maps (color or b/w) - 34" x 44"	\$30.00
Digital Maps (Pdf) - all sizes	-
Statistics & Data - Printed Lists (100 Pages +)	\$25.00
CD - Media Format	\$25 +\$1.50 for Cost of CD
Statistics & Data - CD (In-Person Pick Up)	\$25.00
Statistics & Data - CD (Mailed)	\$30.00
Statistics & Data - E-mail	-
Statistics & Data - Copies (One-sided Sheet)*	\$0.10

* First 10 pages are free; not for recurring visits

REGISTER OF DEEDS

Fee Schedule - Item	FY 2022/2023 Fee Amount
Real Estate Instruments	
Deeds of Trust & Mortgages - First 35 Pages	\$64.00

FEE SCHEDULE

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

REGISTER OF DEEDS (contd.)

Fee Schedule - Item	FY 2022/2023 Fee Amount
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	-

TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

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

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

Alternate Service Level Requests - Fiscal Year 2023

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

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

Department	Expenditures	Revenue	Net County Dollars
Special Appropriations			
Arts Council	70,000	-	70,000
Behavioral Health Unfunded Applications	1,726,579	-	1,726,579
Boston-Thurmond Community Network	100,000	-	100,000
Children's Law Center	107,872	-	107,872
Eliza's Helping Hands	15,000	-	15,000
Experiment in Self-Reliance	33,305	-	33,305
GIDE	100,000	-	100,000
HARRY Veterans	10,000	-	10,000
Healing Ministries	30,000	-	30,000
Humane Society	23,429	-	23,429
HUSTLE Winston-Salem	72,000	-	72,000
IFB Solutions	64,000	-	64,000
Kernersville Auto Museum	20,000	-	20,000
Korner's Folly	125,000	-	125,000
My Brother's Second Chance	150,000	-	150,000
Reynolda House	50,000	-	50,000
SECCA	25,000	-	25,000
Triad Cultural Arts	150,000	-	150,000
Triad Minority and Women's Business Expo	20,000	-	20,000
United Way - Housing Matters	5,305	-	5,305
United Way - Partnership for Prosperity	75,000	-	75,000
Winston-Salem Indians	3,500	-	3,500
Winston-Salem Theatre Alliance	100,000	-	100,000
Total	3,075,990	-	3,075,990
Non-Departmental			
Increase 401k	2,470,000	-	2,470,000
Total	2,470,000	-	2,470,000
	16,750,708	280,641	16,470,067

¹ Potentially funded with Countywide Fire Overlay District Revenue

SHERIFF'S OFFICE

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

Expenditure	\$308,185
Revenue	\$ -
Net County Dollars	\$308,185

Description of Request:

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Animal Services Positions – 1.5 Total

Expenditure	\$76,856
Revenue	\$ -
Net County Dollars	\$76,856

Description of Request:

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Civil Records Specialist

Expenditure	\$43,821
Revenue	\$ -
Net County Dollars	\$43,821

Description of Request:

The Sheriff's Office is requesting a Records Specialist for Civil and Executions. The Process Intake Unit consists of three (3) Full-Time and two (2) Part-Time employees managing approximately 60,000 Civil and Criminal processes each year. These are processes issued by the court and the Sheriff's Office is accountable for the processing, handling and service of these processes.

In the past two years, there was an increase in processes received with the same amount of staff working to check, enter and put these processes out for service. There were several times during the past two years that other staff members that formerly were assigned to process intake were utilized to process these papers. When court goes back to full session it is projected that processes will increase due to restraints put on court procedures in 2020. The Process Intake Unit currently enters about 29 processes and payments per hour or 7.4 items per hour per FTE; this rate is practically impossible, especially when vacation, sick leave, and breaks are considered. This work is time sensitive by statute and must be performed accurately and on-time.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Evictions Unit Positions – 2 Total

Expenditure	\$ 182,829
Revenue	\$ -
Net County Dollars	\$182,829

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Communications Training Officer

Expenditure	\$80,690
Revenue	\$ -
Net County Dollars	\$80,690

Description of Request:

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

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

Expenditure	\$ 554,638
Revenue	\$ -
Net County Dollars	\$ 554,638

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Detention Officer Salary Increase

Expenditure	\$1,313,140
Revenue	\$ -
Net County Dollars	\$1,313,140

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Wait on Lockton Study

SHERIFF'S OFFICE

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

Expenditure	\$953,757
Revenue	\$ -
Net County Dollars	\$953,757

Description of Request:

The Sheriff's Office is requesting eight Deputy positions to increase staffing in Field Services. Due to the growing population of Forsyth County, the Sheriff's Office is requesting to increase staffing to keep up with demands. Response times need to decrease to keep citizens safe and provide a level of service expected from a county and agency of our size. This request increases the number of deputies by two per platoon.

The Budget Office updated the 2008 study that looks at patrol staffing levels based on population, as well as other metrics including service demand, response time, and workload and the results of this study provided a mixed recommendation. While recent and projected population growth indicates a need for more staffing, performance measures have remained consistent and have not been negatively impacted by staffing levels.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Special Investigative Services - Highway Interdiction Team

Expenditure	\$216,507
Revenue	\$ -
Net County Dollars	\$216,507

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Compliance Grants Analyst

Expenditure	\$52,809
Revenue	\$ -
Net County Dollars	\$52,809

Description of Request:

The Sheriff's Office is requesting to convert a Part-Time Compliance Analyst into a Full-Time position. The FCSD believes the current 3-person fiscal staff are overwhelmed and the workload has become unmanageable. The current fiscal staff only has the capacity to manage existing annual grants, but not any competitive grants. This position would change from 19 hours per week with no benefits to a Full-Time, position with benefits. The position would be dedicated to identifying grants, completing applications, completing draft Governing Body items, completing acceptance process, tracking/reporting awarded grants and closing out grants.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Enhance Outreach and Events Program

Expenditure	\$ 41,100
Revenue	\$ -
Net County Dollars	\$ 41,100

Description of Request:

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

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

Expenditure	\$ 100,764
Revenue	\$ -
Net County Dollars	\$ 100,764

Description of Request:

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

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Signing Bonus

Expenditure	\$100,000
Revenue	\$ -
Net County Dollars	\$100,000

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Board Directed Initiative to Bring Recommendation on Recruitment and Sign On Incentives

EMERGENCY SERVICES

Title of ASL: Fire Suppression – Firefighters

Expenditure	\$231,061
Revenue	\$ -
Net County Dollars	\$231,061

Description of Request:

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Board Directed Initiative to Develop Items for Consideration Related to County Fire Overlay District Once Year-End Reconciliation is Complete

EMERGENCY SERVICES

Title of ASL: Fire Suppression – Emergency Vehicle

Expenditure	\$225,000
Revenue	\$ -
Net County Dollars	\$225,000

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Board Directed Initiative to Develop Items for Consideration Related to County Fire Overlay District Once Year-End Reconciliation is Complete

EMERGENCY SERVICES

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

Expenditure	\$147,484
Revenue	\$ -
Net County Dollars	\$147,484

Description of Request:

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Board Directed Initiative to Develop Items for Consideration Related to County Fire Overlay District Once Year-End Reconciliation is Complete

EMERGENCY SERVICES

Title of ASL: Fire Prevention – Deputy Fire Marshal

Expenditure	\$116,007
Revenue	\$ -
Net County Dollars	\$116,007

Description of Request:

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

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

EMERGENCY SERVICES

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

Expenditure	\$111,214
Revenue	\$ -
Net County Dollars	\$111,214

Description of Request:

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

EMERGENCY SERVICES

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

Expenditure	\$1,681,281
Revenue	\$ -
Net County Dollars	\$1,681,281

Description of Request:

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

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

Manager's Recommendation: Fund Half of the Positions Starting on January 1, 2023 and Potentially Fund New Ambulance with Pay-Go if Available

Board Action: Manager Recommendation Approved

EMERGENCY SERVICES

Title of ASL: EMS Training Vehicle

Expenditure	\$124,735
Revenue	\$ -
Net County Dollars	\$124,735

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

ENVIRONMENTAL ASSISTANCE & PROTECTION

Title of ASL: Security Cameras at Recycling Convenience Centers

Expenditure	\$6,300
Revenue	\$ -
Net County Dollars	\$6,300

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Possibly Fund with Pay-Go

ENVIRONMENTAL ASSISTANCE & PROTECTION

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

Expenditure	\$300,000
Revenue	\$ -
Net County Dollars	\$300,000

Description of Request:

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Possibly Fund with Pay-Go

PUBLIC HEALTH

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

Expenditure	\$369,748
Revenue	\$ -
Net County Dollars	\$369,748

Description of Request:

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PUBLIC HEALTH

Title of ASL: Personal Health – School Nurses

Expenditure	\$161,602
Revenue	\$ -
Net County Dollars	\$161,602

Description of Request:

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

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PUBLIC HEALTH

Title of ASL: Preventive Health – Social Worker

Expenditure	\$58,055
Revenue	\$ -
Net County Dollars	\$58,055

Description of Request:

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PUBLIC HEALTH

Title of ASL: Preventive Health – Healthy Forsyth Coordinator

Expenditure	\$110,269
Revenue	\$100,000
Net County Dollars	\$10,269

Description of Request:

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

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

Manager's Recommendation: Funding Recommended

Board Action: Manager Recommendation Approved

PUBLIC HEALTH

Title of ASL: Preventive Health – Health kick Hispanic Liaison

Expenditure	\$182,484
Revenue	\$ -
Net County Dollars	\$182,484

Description of Request:

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

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

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

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

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

Manager's Recommendation: One Full-Time Position Recommended

Board Action: Two Full-Time Positions Approved

SOCIAL SERVICES

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

Expenditure	\$51,822
Revenue	\$23,320
Net County Dollars	\$28,502

Description of Request:

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

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

Manager's Recommendation: Funding Recommended

Board Action: Manager Recommendation Approved

SOCIAL SERVICES

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

Expenditure	\$392,395
Revenue	\$ -
Net County Dollars	\$392,395

Description of Request:

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

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

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

Manager's Recommendation: No Recommendation

Board Action: \$100,000 Approved

SOCIAL SERVICES

Title of ASL: TEAM Administration – Division Director for Medicaid

Expenditure	\$109,762
Revenue	\$82,321
Net County Dollars	\$27,441

Description of Request:

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

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

Manager's Recommendation: Funding Recommended

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

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

If approved, the total grant to Senior Services would be \$395,000 and it would be recommended that \$50,000 of this request be for general operating support and the remaining \$345,000 would be for Meals-on-Wheels.

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

Manager's Recommendation: No Recommendation

Board Action: \$10,000 Approved

AGING SERVICES

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

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

Description of Request:

To continue to provide services to older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$25,000, for a total of \$80,000, for FY23. Of the total funding request, \$50,000 would be for the Shepherd's Center of Greater Winston-Salem and \$30,000 for the Shepherd's Center of Kernersville. Both centers receive limited funding from the State through the Home and Community Care Block Grant (HCCBG) program and State General Purpose Funding, which accounts for less than 10% of their total operating budgets.

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

YOUTH SERVICES

Title of ASL: JCPC Cash Match

Expenditure	\$282,256
Revenue	\$ -
Net County Dollars	\$282,256

Description of Request:

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

NC COOPERATIVE EXTENSION SERVICE

Title of ASL: Office Assistant

Expenditure	\$18,372
Revenue	\$ -
Net County Dollars	\$18,372

Description of Request:

This Alternate Service Level request considers funding a vacant position (salary and benefits) within NC Cooperative Extension Service. In the past, this position managed a number of vital components for Cooperative Extension, the Forsyth County Soil and Water department, as well as, lending assistance to the other offices located in the Agricultural Building.

The position has been a full-time “send in” position in which the county accepted funding from NC A&T State University for 100% of the Office Assistant’s salary and benefit package. NC A&T State University announced to all counties that they must have a 50-50 cost share in all positions across the state and they would assume the role of hiring all positions as well as assigning duties and responsibilities of those positions. Their desire is to have the position work with only the NC A&T Agents housed in the Forsyth County Center. This ASL requests that this position no longer be a “send in” position and instead be a part-time with benefits position, fully funded by Forsyth County.

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

Manager's Recommendation: No Recommendation

Board Action: Funding Approved

LIBRARY

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

Expenditure	\$119,255
Revenue	\$ -
Net County Dollars	\$119,255

Description of Request:

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

This expenditure would be 100% funded by County dollars.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

LIBRARY

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

Expenditure	\$103,017
Revenue	\$ -
Net County Dollars	\$103,017

Description of Request:

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

This expenditure would be 100% funded by County dollars.

Manager's Recommendation: No Recommendation

Board Action: One Full-Time Position Approved

LIBRARY

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

Expenditure	\$161,433
Revenue	\$ -
Net County Dollars	\$161,433

Description of Request:

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

This expenditure would be 100% funded by County dollars.

Manager's Recommendation: No Recommendation

Board Action: Two Full-Time Positions Approved

PARKS

Title of ASL: Risk Tree Mitigation

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

Description of Request:

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

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

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Possibly Fund with Pay-Go

PARKS

Title of ASL: Festival of Lights Displays

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

Description of Request:

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

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

By funding this request, the Department aims to avoid any significant electrical failures as well as refresh the existing display inventory with new or refurbished displays to enhance the visitor's experience.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PARKS

Title of ASL: Motive Equipment Replacement Program for the Entire Department
(Except Golf Division)

Expenditure	\$180,000
Revenue	\$ -
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	\$180,000

Description of Request:

Request for funds needed to establish an annual replacement program for motive equipment for the entire department, except Golf Division.

Mission Oriented: Maintaining the park system, is one of the main aspects of our mission. To fulfill the mission, our staff relies heavily on equipment and the Department via this request aims to ensure the equipment needs are adequately met.

Improve Efficiency/Productivity: Currently, when not counting for Golf Division, 33% of the department' motive equipment inventory exceeds the years average lifespan. Approximately, 20% of the equipment exceeds the hours average lifespan. These figures suggest the overall condition of our equipment and the impact it may have on both, staff' productivity, when completing certain tasks using the equipment, and repair costs. Due to age of some equipment, too often our mechanics are faced with dilemmas of not being able to find needed parts for repair. As a result, this can translate in longer hours to complete certain tasks, negative impact on effectiveness, as well as increased repair costs.

Potential Consequences: Safety concerns. Impact on productivity. Increased repair costs as well as opportunity costs.

Expenditure (10 years replacement – annual cost)	\$180,000
or	
Expenditure (15 years replacement – annual cost)	\$120,000
or	
Expenditure (Funded annually per schedule or life expectancy – annual cost)	\$13,100
Revenue	<hr/>
	\$0

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PARKS

Title of ASL: Capital Expansion at Triad Park

Expenditure	\$150,000
Revenue	\$75,000
	\$75,000

Description of Request:

Request for funds needed to maintain and improve aging infrastructure and fixed assets at Triad Park.

Mission Oriented: Maintaining the park system, is one of the main aspects of our mission, or the mission of any Parks and Recreation Department. To this extend, by funding this request, the Department aims to adequately maintain or replace aging infrastructure or fixed assets located at Triad Park.

Hazard or Threat to Public Safety: There is no immediate hazard or threat to public safety. However, based on traffic data for the past 5 years, on average, Triad Park has over 841,000 annual visitors and by not funding this request annually, the impact would be detrimental to this statistic and therefore to the quality of life of those visiting the park.

Potential Consequences: Avoiding deferred maintenance backlogs. Some of the needed funds will address playground repair or replacement, which if not addressed accordingly, could result in potential serious accidents involving children.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PARKS

Title of ASL: Campground WiFi Improvements

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

Description of Request:

This request is for funds needed to improve wireless connectivity (Wi-Fi) at the Tanglewood Park RV Campground. Wi-Fi is no longer a luxury when it comes to customer service - it is an expectation. Wi-Fi is the number one issue that customers' experience and among the amenities advertised for the Campground. Access to reliable Wi-Fi service is important to visitors, particularly in the "post-pandemic" world, when working remotely is becoming a common practice. This applies to some of our campers as well.

The services provided at the campground are in line with the county goals and Parks mission. The Tanglewood RV Campground has forty-four (44) campsites and generated a net profit of \$300,458 in FY21. Parks would like to maintain and/or improve this standard, and this request will help improve the overall customer satisfaction and therefore, achieve goals both at the Departmental and County level.

This request will not change the current monthly cost for this service at the Campground.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken – Possibly Fund with Pay-Go

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Downtown Winston-Salem Partnership

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

Description of Request:

Downtown Winston-Salem Partnership is requesting \$10,000 to assist with its Master Plan process. The FY23 Recommended Budget includes \$20,000 for this organization.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Greater Winston-Salem, Inc.

Expenditure	\$165,000
Revenue	\$ -
Net County Dollars	\$165,000

Description of Request:

This Alternate Service Level (ASL) for Greater Winston-Salem, Inc. (GWSI) is for \$165,000, which combined with the continuation level funding of \$185,000, meets their FY23 request of \$350,000.

Planned projects include:

- Increased site visits
- Expansion of marketing outreach for talent attraction
- Entrepreneurial recruitment initiatives
- Pitches to fill hangars at Smith Reynolds Airport
- Marketing plan for Tanglewood Business Park
- Development plans for new industrial land

Manager's Recommendation: No Recommendation

Board Action: \$50,000 Approved – One-time Funding

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Piedmont Triad Film Commission

Expenditure	\$5,000
Revenue	\$ -
Net County Dollars	\$5,000

Description of Request:

The Piedmont Triad Film Commission is requesting \$35,000 in funding for FY23. This represents an increase of \$5,000.

This request is based on the anticipation that the film incentive has improved in a way that it will better benefit this region. According to Executive Director Rebecca Clark, “minimum spend has been lowered from 3 million for feature films (as opposed to what it was prior to 2015 - \$250,000), to 1.5 million for feature films. Our area has had much success at winning independent feature films that are 1 - 5 million dollar budget films. With the incentive’s min. spend being higher, most productions want to go to the two Union designated “production centers” of Wilmington and Charlotte. I am confident that lowering the min. spend will help improve our chances at getting more business here.”

Ms. Clark anticipates that hosting more productions will require more work, thus the need to hire part time help for administrative duties and marketing (newsletters and marketing collateral) so that she can focus her attention on business recruitment and facilitating the productions once they are here.

Manager's Recommendation: No Recommendation

Board Action: \$5,000 Approved – One-time Funding

GENERAL SERVICES

Title of ASL: 1 FT Grounds Maintenance Technician I

Expenditure	\$59,159
Revenue	\$ -
Net County Dollars	\$59,159

Description of Request:

This request is for one (1) full-time Maintenance Technician I position to assist General Services' Grounds Maintenance Division with mowing and property maintenance responsibilities. Due to the increasing acreage maintained by General Services, this position is requested to maintain current service levels. Grounds has absorbed the increase in the amount of acreage over the last 10 years without changing the number of positions in this Division. Approval of this request would expand the number of Grounds Maintenance Technician I positions to seven, and the total Grounds Division to eighteen (18) employees.

Landscaping gives the public their first impression of the County properties. The addition of the requested position will reduce the proportional time dedicated to mowing, and allow for more time dedicated to property maintenance issues such as shrub trimming, pesticide application, and trash removal. Additionally, this request will lower the response time for work orders as well as the time needed to perform other tasks such as snow and ice removal and storm debris cleanup.

Approval of this request will increase productivity by easing the current workload on staff. This would free up senior positions to concentrate on specialty work assignments and allow Grounds to perform more preventative maintenance to reduce the impact of future issues.

If the additional position is not approved, the Department believes overtasked staff will not have sufficient capacity to continue providing the expected levels of service. Customers in understaffed facilities are subject to missed deadlines and delays in task. For employees in an understaffed "field" division, productivity decreases and workplace injuries can occur with more frequency. Finally, there could be a reduction in external and internal customer satisfaction.

The estimated recurring costs (salary, benefits, and uniform) for the first year are projected to be \$43,259. There is also a non-recurring capital outlay cost of \$15,900, which would provide the associated equipment needed for the new position.

Manager's Recommendation: Funding Recommended

Board Action: Manager's Recommendation Approved if Study Demonstrates Contracting Service Out is Not More Efficient

GENERAL SERVICES

Title of ASL: Fleet Vehicle Geotracking System

Expenditure	\$86,412
Revenue	\$ -
Net County Dollars	\$86,412

Description of Request:

This request is to contract for a geotracking system service for all County vehicles in an effort to improve the safety, efficiency, and condition of the approximately 680 vehicles in the motor fleet. Currently, Automotive Services is unable to track the mileage of each vehicle, establish appropriate preventative maintenance schedules, or provide assurance that vehicles are being operated appropriately. The current method available to Fleet is through user reported information obtained through the motor fleet credit card (WEX) program. This information is often inaccurate and does not include information regarding approximately 25% of the fleet that use County pumps exclusively.

The Department believes that implementing a geotracking system will provide several benefits from a vehicle cost, maintenance, and reporting standpoint including:

- Ability to monitor driver behavior (speeding, seatbelt use, harsh braking, etc)
- Ability to track vehicle emissions
- Decrease idle and down time, thus decreasing unnecessary fuel consumption
- Ability to track vehicle mileage, maintenance schedules, etc.
- Early warnings of OBD error codes indicating maintenance issues
- Increase of driver accountability

Based on informal quotations received by T-Mobile, Verizon, and GeoTab, this service is estimated to cost \$18.95/vehicle/month. The total recurring annual cost of this service is \$86,412 (inclusive of startup fees and hardware).

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

HUMAN RESOURCES

Title of ASL: Human Resources Technician

Expenditure	\$53,656
Revenue	\$ -
Net County Dollars	\$53,656

Description of Request:

The Human Resources Department is requesting an additional Human Resources Technician for FY23. The HR Technician serves as an initial point of contact for employees and retirees, processing background checks and references, exit interviews, benefits through the system, invoicing, as well as serving in an administrative capacity to the Sr. Human Resources Consultants. Adding an additional HR Technician will increase the span of control between the technicians. Currently there are two technicians to process all applicant background checks, references, benefits, and administrative needs.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

HUMAN RESOURCES

Title of ASL: Senior Human Resources Consultant

Expenditure	\$75,499
Revenue	\$ -
Net County Dollars	\$75,499

Description of Request:

The Human Resources Department is requesting an additional Senior Human Resources Consultant for FY23. The work volume of the four current Sr. HR Consultants continues to increase which has required consultants to become more involved in the active recruitment, retention, and daily needs of their departments. The hope is that with the addition of this position, HR will have more capacity to develop and implement a comprehensive approach to workforce recruitment, hiring, retention and planning resulting in a diverse, effective workforce to meet the present and future needs of Forsyth County.

Manager's Recommendation: Funding Recommended

Board Action: Manager Recommendation Approved

COUNTY COMMISSIONERS AND MANAGER'S OFFICE

Title of ASL: Electric Vehicle Infrastructure and Vehicles

Expenditure	\$485,320
Revenue	\$ -
Net County Dollars	\$485,320

Description of Request:

At the December 5, 2019 meeting, the Board of Commissioners adopted a resolution in support of a state goal of 100% clean renewable energy by 2050 and creation of green jobs. There has been discussion in the past regarding possibly integrating hybrid and/or electric vehicles into the County fleet.

This request is to enable the engineering/design, procurement, and installation of a network of charging stations in the Government Center parking deck and the employee parking lot of the Human Services Campus for plug-in electric vehicles owned by the County and operated by County employees. The network will include the necessary components to maximize efficiency by controlling, tracking, and reporting of utilization parameters including charging cycles and energy usage. At the Government Center parking deck, the initial installation will provide two operational charging stations with the capacity to add ten additional charging stations in the future. At the Human Services Campus employee parking lot, the initial installation will provide six operational charging stations with the capacity to add six additional charging stations in the future.

This request also provides funds to purchase eight (8) Chevy Bolt electric vehicles for a proposed pilot program recommended by the Sustainability Committee. The vehicles are proposed at a cost of \$31,915 each with a total cost of \$255,320. General Services has identified eight vehicles in its replacement schedule that can be replaced by these electric vehicles.

Manager's Recommendation: Recommend Funding with Pay-Go

Board Action: Manager Recommendation Approved

COUNTY COMMISSIONERS AND MANAGER'S OFFICE

Title of ASL: County Connections

Expenditure	\$20,000
Revenue	\$ -
Net County Dollars	\$20,000

Description of Request:

The County entered into a contract with Jim Longworth to produce a County Connection video series during Fiscal Year 2022. As part of this agreement, Mr. Longworth produced two 30-minute episodes per month to highlight the services provided by Forsyth County government. The series has been broadcast on WSFCS Cable Channel 2 and on City Cable Channel 13 and the videos have also been uploaded to the County website.

This request would allow this series to be produced throughout Fiscal Year 2023.

Manager's Recommendation: Recommend Partial Funding of \$13,000

Board Action: Manager Recommendation Approved

BOARD OF COUNTY COMMISSIONERS & MANAGER

Title of ASL: Marketing Office

Expenditure	\$226,272
Revenue	\$ -
Net County Dollars	\$226,272

Description of Request:

There has been discussion in prior years about establishing a Marketing Office to assist with educating, informing, and engaging the public and building a mutually beneficial dialogue between the County and its citizens. This request would establish this office to assist with marketing the County as a choice employer and provider of public services.

County Management has previously discussed the idea of a centralized Communications/Marketing Office with departments and found that there is some interest from departments that do not currently have public information resources in having support from a centralized office. Likewise, among departments that do have public information resources, there could be some duplication of services and that they would prefer a less centralized public information resource. The Marketing Office would be the central point of contact for the County and would coordinate requests and information and provide internal and external communication.

The County currently has positions, assets and resources within several internal departments that would be centralized into this new department. This Alternate Service Level request would staff the Marketing Office with a Marketing Director (\$83,400, salary and fringe), two staff members (\$112,872, salary and fringe), and \$30,000 for operating costs.

Along with the Board of Commissioner Meetings, additional meetings that could be recorded and distributed online include the consolidated Health and Human Services Board meetings, the Board of Equalization and Review meetings, and Board of Elections meetings. Additional content could be created and managed by the Marketing Office as well in addition to managing social media content for the County. The creation of this office could also lead to bringing production of meetings in-house. Currently, the County contracts with two individuals to record and produce Board of County Commissioner briefings and meetings.

Another option would be to consolidate current resources the County currently has in the Sheriff's Office (two full-time positions and a contracted position), the Library (currently one full-time position), and MIS (currently three full-time positions).

Manager's Recommendation: No Recommendation

Board Action: Request Approved

TAX ADMINISTRATION

Title of ASL: Two Full-Time Tax Assistants

Expenditure	\$91,168
Revenue	\$ -
Net County Dollars	\$91,168

Description of Request:

The Forsyth County Tax Assessor and Collector is requesting two full-time Tax Assistants due to the increase in ownership, valuation, and collection activities which has resulted in a significant increase in workload volume and has had a negative impact on timeliness.

Due to the volume and nature of the workload, the department is experiencing high turnover rates and increased absences. The addition of these two positions would address this dilemma and ensure proper and timely billing and collection activities, while safeguarding the accuracy of the data dependent upon by other agencies. These two positions would float between the Tax Assessing and Tax Collection Divisions and ensure proper billing and accurate collection activities.

These positions would be 100% County-funded.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

TAX ADMINISTRATION

Title of ASL: One Full-Time Tax Assistant

Expenditure	\$45,584
Revenue	\$ -
Net County Dollars	\$45,584

Description of Request:

The Forsyth County Tax Assessor and Collector is requesting one Full-time Tax Assistant position in the Tax Collection Division to initially bill and collect all sanitation and demolition liens for the City of Winston-Salem. If agreed upon by the City, the County would be the sole biller and collector for the City's sanitation and demolition liens and this would require an amendment to the inter-local agreement between the two entities.

The addition of this position would ensure that Tax Administration would continue to work efficiently and successfully absorb the increased workload. The funding of this position would come from the fees collected from the City of Winston-Salem for our providing these services.

Manager's Recommendation: Funding Recommended

Board Action: Manager Recommendation 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 FY23. This represents the same level of funding received in the current budget which was split between programming support of \$75,000 and operating support of \$95,000. Prior to the current fiscal year, Forsyth County approved funding for the Arts Council in the amount of \$100,000, of which \$75,000 was to be used for programming at the Tanglewood Park and Triad Park Amphitheaters, and \$25,000 was to be used for operating support. This same level of funding was approved for FY17, FY18 and FY19. In FY20, a total of \$120,000 was approved by Forsyth County.

As part of the FY23 request, \$75,000 will support programming, including the Summer Park Concert Series at the Tanglewood and Triad Park Amphitheaters, and \$95,000 will be used for operating expenses. Again, this is the same split that was included in the FY23 Adopted Budget.

As part of the Summer Parks Concert Series in FY23, the Arts Council will again provide onsite event staff, as required, and will provide increased marketing efforts surrounding the events. The Arts Council will contract with Forsyth County's Parks Department to provide five summer parks concerts from April through July that will be free to the public. The remaining \$95,000 would be used for Operating Support.

For FY22, other local or State government contributors to the Arts Council of Winston-Salem/Forsyth County were: City of Winston-Salem \$217,360 for operating support and \$134,725 from the State of North Carolina. Additionally, Arts Council received an award of \$4,500,000 from the County in the first round of American Rescue Plan Act (ARPA) funding decisions.

The FY23 recommended budget includes \$100,000 for Arts Council.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Consideration of Behavioral Health Requests Not in Recommended Budget

Expenditure	\$1,726,579
Revenue	\$ -
Net County Dollars	\$1,726,579

Description of Request:

As part of the Fiscal Year 2022-2023 budget process, a Request for Proposals was issued for the County’s annual behavioral health funding. Staff worked with ... to develop recommendations to allocate the annual funding and the County received xx applications from xx vendors and at the xx/xx/xx meeting, recommendations for FY23 were presented to the Board of Commissioners.

Based on these recommendations, there were 19 programs that were either not funded or were funded at a lower amount than what was requested. Agencies not receiving funding include:

AGENCY	FUNDING GAP
CareNet	\$48,000
Daymark	\$27,425
HOPE Counseling	\$280,500
HOPE Counseling – Transitional Housing	\$500,000
Into the Wild	\$20,000
SmartStart	\$297,688
The Wells Center	\$100,000
Winston-Salem Urban League	\$25,000
The Enrichment Center	\$45,000
Family Services	\$10,389
Crossnore	\$123,291
Green Tree	\$7,000
Mental Health Association	\$5,000
Financial Pathways	\$10,200
Industries for the Blind	\$64,200
NAMI	\$6,000
MOJI Coffee and More	\$20,000
Twin City Harm Reduction	\$59,310
YWCA Hawley House	\$77,576

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Boston-Thurmond Community Network

Expenditure	\$100,000
Revenue	\$ -
Net County Dollars	\$100,000

Description of Request:

The Boston-Thurmond Community Network is requesting a grant of \$100,000, which will be used as operating funds for activities in the areas of resident engagement, education pipeline, housing revitalization/community beautification, community wellness, and targeted communication strategies.

The mission of Boston-Thurmond Community Network is to end the cycle of intergenerational poverty in the Boston-Thurmond community. Goals and objectives include all families having safe, dignified, and affordable housing; all children in Boston-Thurmond obtaining an education that ensures social connectivity, self-efficacy, and a post-secondary credential with labor market value; and all families having a strengthened mind and body by obtaining health and well-being through quality healthcare, nutritious food, and physical activity.

For Fiscal Year 2023, Boston-Thurmond Community Network proposes to complete critical home repairs on 50 homes; assist with funding early learning slots for Boston-Thurmond families in six Early Head Start and Head Start Classrooms at the new Senior Services Intergenerational Center; expand the book babies literacy program for 100 babies (ages 0-4), run by Imprints Cares; expand digital equity initiative by providing internet to 100 more homes in Boston-Thurmond with a focus on households with toddlers and school-aged children; and continue partnering with Novant to expand health services at Today's Woman/Today's pediatrics in Boston-Thurmond around infant mortality.

Manager's Recommendation: No Recommendation

Board Action: Request Approved – One-Time Funding

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 FY23. They are a local non-profit whose mission is to provide quality services to victims and survivors of all types of domestic abuse. Their focus is to serve men, women, and children affected by domestic violence, sexual assault, human trafficking and other violent crimes that affect the community.

Services include crisis intervention, safety planning, needs assessments, case management, and referrals. Support groups are also offered for victims of domestic abuse, for those grieving the loss of a domestic violence homicide victim, and families and friends of victims. Additional services include assisting with securing childcare in the community to reduce barriers to employment, providing counseling services, job readiness programs, court advocacy services, mediation, and supervised visitation.

Funding would be used to offset the cost of their District Court Mediation Program, which would include funding for staff, office supplies, court copies, parking, and technical transition set up.

Manager's Recommendation: No Recommendation

Board Action: Request Approved – One-Time Funding

SPECIAL APPROPRIATIONS

Title of ASL: Experiment in Self-Reliance (ESR)

Expenditure	\$33,305
Revenue	\$ -
Net County Dollars	\$33,305

Description of Request:

Experiment in Self-Reliance is requesting \$75,000 for operating support for FY23, an increase of \$33,305 over FY22 funding. In FY18 and FY19, ESR received \$26,695 from the County to support the New Century IDA Program. In FY20 the Board appropriated \$86,695 for ESR with \$45,000 in general operating support and \$41,695 for the New Century IDA Program. The FY21 restored budget included \$41,695 for general operational support of the organization and its various programs and this was the same amount of funding included in FY22.

For FY23, this funding will be used for general support for the whole agency, which may include personnel, facilities, and operating expenses. This would include support of the Housing Services program that works with homeless clients, Self-Sufficiency program which provide low income clients with tools to improve their financial literacy, education level, employment and annual income; Forsyth Free Tax program that provides free tax preparation for Forsyth County residents, referrals to community human service agencies; Road to Empowerment that teaches basic budgeting and financial skills; ESR Saves program is a self-driven savings initiative; and the IDA program that provides economic literacy training and homebuyer education to help low to moderate-income clients become first time homebuyers.

The FY23 Recommended Budget includes \$41,695 for Experiment in Self-Reliance.

Manager's Recommendation: No Recommendation

Board Action: \$25,000 Approved – One-Time Funding

SPECIAL APPROPRIATIONS

Title of ASL: H.A.R.R.Y. Veterans Community Outreach Services

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

Description of Request:

H.A.R.R.Y. Veterans Community Outreach Services is requesting \$35,000 for Fiscal Year 2023, an increase of \$10,000 over the Fiscal Year 2022 Adopted Budget.

The mission of H.A.R.R.Y. Veterans Community Outreach Services is to address the health, social, economic and institutional issues that impact a health and wholesome quality of life for the men/women who have and continue to serve in our Armed Services. Goals and objectives include being a network of veterans, their eligible family members, family members of active duty service members and patriotic members of the community that support and assure “the promise to make whole” our veterans; engaging the veterans in wholesome activities to assist in their transition back into their communities to include participation in community events through Outreach and engagement; providing emergency financial assistance (not to exceed \$500) for delinquent utilities, rental and housing deposits, vehicle insurance/minor repairs, and replacement of household items; providing support for out-of-pocket expenses and co-pays for services rendered to veterans from non-VA medical facilities; and creating Veteran Network partnerships to address the untimely delivery of compensable benefits, access to quality health care within and/or by way of non-VA medical facilities; veteran Caregiver fiduciary rights/laws, and equality in female veterans receiving/requiring benefits and/or services.

H.A.R.R.Y. Veterans Community Outreach Services has received \$25,000 since Fiscal Year 2018 and the FY23 Recommended Budget includes \$25,000 for this organization.

Manager's Recommendation: No Recommendation

Board Action: \$5,000 Approved – One-Time Funding

SPECIAL APPROPRIATIONS

Title of ASL: **Healing Ministries**

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

Description of Request:

Healing Ministries is requesting a total of \$30,000 in County funding for FY23. This organization has not received funding in prior years through Special Appropriations.

The mission of Healing Ministries is to bring healing to every area of brokenness in the community: Spiritual, Educational, Economic, Relational, and Societal. Goals and objectives include establishing strong relationships with families in east and south Winston-Salem; providing daily enrichment activities for at-risk youth in low income, high crime areas; providing bi-weekly enrichment for parents with low-income; providing all-summer long paid job skill and reading program for at-risk teen boys; and providing weekly activities for elderly.

Specific goals of Healing Ministries in FY23 include keeping at least 12 boys from joining a gang and assisting 6 with leaving their gang, helping 20 students achieve proficiency in their academics, keeping 12 teen girls who are high risk from pregnancy, and assisting 10 families with gainful employment through job readiness.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Humane Society Increase

Expenditure	\$23,429
Revenue	\$ -
Net County Dollars	\$23,429

Description of Request:

The Humane Society is requesting an increase to their contract with Forsyth County that provides services for animal custody, care, intake, and redemption of dogs and cats as well as all euthanasia services pursuant to applicable law and regulations. The existing contract allows for a 2% increase each calendar year. An additional 10% is requested by the Humane Society in 2023 to cover rising staff and operating costs.

Manager's Recommendation: No Recommendation

Board Action: \$11,715 Approved – One-Time Funding

SPECIAL APPROPRIATIONS

Title of ASL: HUSTLE Winston-Salem

Expenditure	\$72,000
Revenue	\$ -
Net County Dollars	\$72,000

Description of Request:

HUSTLE Winston-Salem is requesting \$72,000 to assist in capacity building and operations to ensure it remains a viable resource in the community.

HUSTLE Winston-Salem’s mission is to help grow the local economy by accelerating underrepresented entrepreneurs with a focus on women, people of color, and marginalized business districts. Goals and objections include being a force of positive turbulence that challenges and shapes inequitable systems and practices for the betterment of all people; sharing stories as a way to expose barriers and work towards bridging the gap of entrepreneurial inequality; and providing solutions in the form of programming, coaching, and other resources as needed and capable.

HUSTLE Winston-Salem is proposing to develop and deploy a Marginalized Business Manual by the end of Calendar Year 2022, launch a monthly Startup Study Hall where mentors and coaches can work with entrepreneurs and small business owners on the growth of their business, and offer Entrepreneurs-in-Residence quarterly scholarships that provide three months free access to its startup studio in partnership with Innovation Quarter’s Sparq. Funds will be used to primarily cover administrative expenses, developmental expenses, marketing expenses, and build capacity.

Manager's Recommendation: No Recommendation

Board Action: \$10,000 Approved – One-Time Funding

SPECIAL APPROPRIATIONS

Title of ASL: IFB Solutions

Expenditure	\$64,000
Revenue	\$ -
Net County Dollars	\$64,000

Description of Request:

IFB Solutions is requesting \$64,000 in FY23 to continue providing subsidized transportation service assistance for 90 individuals who are blind or visually impaired.

The mission of IFB Solutions is to provide opportunities for persons who are blind or visually impaired in need of training, employment and services. IFB Solutions believes all persons who are blind or visually impaired have the right to succeed in every area of life.

IFB Solutions is also seeking funding from the City of Winston-Salem, the Federal Transit Administration (FTA) Enhanced Mobility of Seniors and Individuals with Disabilities, Section 5310 funding, and the FTA Job Access and reverse Commute (JARC), Section 5107 funding, as well as the Winston-Salem Foundation, Access to Efficient and Affordable Transportation Funding. The total cost for this project is \$322,000, meaning Forsyth County's funding would amount to 19.9%.

These funds are not included in the FY23 Recommended Budget.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Kernersville Auto Museum

Expenditure	\$20,000
Revenue	\$ -
Net County Dollars	\$20,000

Description of Request:

The Kernersville Auto Museum is requesting \$20,000 in FY23 for operating capital.

Manager's Recommendation: No Recommendation

Board Action: Request Approved – One-Time Funding

SPECIAL APPROPRIATIONS

Title of ASL: The Korner's Folly Foundation

Expenditure	\$125,000
Revenue	\$ -
Net County Dollars	\$125,000

Description of Request:

The Korner's Folly Foundation is requesting \$125,000 in FY23 to assist with the construction of a Visitors Center at Korner's Folly that will also serve as a community gathering place.

The mission of the Korner's Folly Foundation is to foster an appreciation for history, the arts, and enterprise through the preservation and interpretation of Korner's Folly. Goals and objectives of the Visitors Center include to serve as a tourism resource for Forsyth County, promoting area attractions, dining, lodging, and shopping for travelers; to serve as a community asset providing much needed space for meetings, conferences, and events for use by local nonprofits and businesses; to increase and diversity educational programs by increasing organizational capacity and accessibility; and increase organizational sustainability by drastically improving infrastructure.

The new cost of the Visitors Center is \$2.8 million, of which, \$1.9 million has been raised.

The County provided \$100,000 toward this project as part of the FY21 budget restorations. These funds are not included in the FY23 Recommended Budget.

Manager's Recommendation: No Recommendation

Board Action: \$100,000 Approved – One-Time Funding

SPECIAL APPROPRIATIONS

Title of ASL: My Brother's Second Chance

Expenditure	\$150,000
Revenue	\$ -
Net County Dollars	\$150,000

Description of Request:

My Brothers Second Chance is requesting \$150,000 in FY23 to implement a Boots on the Ground initiative to employ mentors to be stationed at bus stops in areas that are at a high risk for violence to increase the safety of students waiting for the bus in the morning and afternoons.

The mission of My Brothers Second Chance is to educate, empower, and enhance the lives of our at-risk youth. Goals and objectives include saving lost youth by providing knowledge by addressing academic success, emotional competency, self-efficacy skills, communication skills, conflict resolution skills, and connectedness to family, school, and community.

If approved, funds would be used to support operations.

These funds are not included in the FY23 Recommended Budget.

Manager's Recommendation: No Recommendation

Board Action: \$25,000 Approved – One-Time Funding

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 FY23 to support marketing expenses to attract more out-of-market visitors to the Museum and to the community.

The mission of Reynolda House is to preserve and interpret an American country home and a premier collection of American art. Goals and objectives include evolving with its visitors, upholding excellence in practice and place, creating an environment where people thrive, and aligning finances with aspirations.

If approved, funds would be used for marketing and advertising expenses related to exhibitions, overnight packages, programs, and events. Marketing and advertising expenses would include print, television, and radio ads, billboards and outdoor advertising, digital/social media marketing, direct mail, website support, printed brand collateral, and signage.

These funds are not included in the FY23 Recommended Budget.

Manager's Recommendation: No Recommendation

Board Action: \$25,000 Approved – One-Time Funding

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 FY23 to contract with a landscape designer to create a master plan for its gardens and grounds.

The mission of SECCA is to engage our communities by creating inclusive, revelatory, and educational experiences with outstanding contemporary art. Goals and objectives include presenting several high-quality exhibitions a year with the best contemporary artists in the southeast; programming those exhibitions with tours, gallery talks, concerts, films, and performing art to engage the community with new ideas and experiences; serving students from pre-school through higher education with outstanding, affordable, representative, and accessible museum education; and developing SECCA's campus to be a vibrant art-scape for celebrating human expression.

These funds are not included in the FY23 Recommended Budget.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Triad Cultural Arts

Expenditure	\$150,000
Revenue	\$ -
Net County Dollars	\$150,000

Description of Request:

Triad Cultural Arts is requesting \$150,000 to develop an epicenter for producing a more culturally competent community through inclusion, collaboration and restoration by conducting culturally immersive experiences through festivals, tours, educational programming and the establishment of a local African American heritage center.

The mission of Triad Cultural Arts is to preserve African American history and deliver related programming that contributes to a culturally competent community so that significant and lasting improvements can be made in our society. Goals and objectives include promoting an informed understanding of the history of local Black citizens, restore public memory and cultural exchange; preserving African American buildings, landscapes, and material culture within Winston-Salem/Forsyth County's broader landscape to tell our county's entire story; building cultural heritage tours into an economic vitality vehicle for job creation and to stimulate local tourism; filling the gap in educational disparities by providing additional resources to supplement the Winston-Salem/Forsyth County School Systems' African American Infusion Program; and establishing a creative enterprise, through hiring local artists, performers, and musicians, and the utilization of local merchandise and service vendors.

Manager's Recommendation: 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	\$5,305
Revenue	\$ -
Net County Dollars	\$5,305

Description of Request:

The United Way of Forsyth County is requesting a total of \$15,000 of general operating support for Housing Matters in FY23, an increase of \$5,305 over FY21. Beginning in FY18, United Way of Forsyth County received a Special Appropriation from Forsyth County, in the amount of \$7,695 and was increased to \$9,695 in FY20. In FY21, the amended budget included a total of \$11,000 for this program. Funding is currently included in the FY23 Recommended Budget for United Way Housing Matters at the FY22 level of \$9,695. United Way of Forsyth County has been a partner with the County in improving housing opportunities since 2005. The Housing Matters team provides support to the Winston-Salem/Forsyth County Continuum of Care (CoC) implementing programs and strategic improvements to eliminate homelessness.

The goals for FY23 are to improve access to mental health care for vulnerable homeless people, to achieve progress towards functional zero for chronic and veteran homelessness, decrease the number of people entering shelter from a housed situation to less than 25% by 2021 and decrease the average length of stay in homelessness by 30% by 2025.

Funds provided by Forsyth County in FY23 will be used to support key staff.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: United Way - Partnership for Prosperity

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

Description of Request:

The United Way is requesting \$75,000 to expand Partnership for Prosperity’s work to reduce poverty by implementing solutions generated by residents in a pilot neighborhood, specifically around housing and workforce development.

The mission of United Way of Forsyth County is to bring the community and its resources together to solve problems that no one organization can solve alone. The Partnership for Prosperity program aligns resources, eliminates silos, and advocates for policies through a racial equity lens to help the most vulnerable citizens thrive. Goals and objectives of the Partnership for Prosperity include promoting collaboration among the institutional sectors already involved in place-based efforts in selected neighborhoods; using study circles to create an environment that allows neighborhood residents to make decisions and develop local solutions to poverty and inequality; use study circles as a mechanism that allows for continuous feedback from residents to service providers that help create an understanding of where gaps exist, and innovation can occur; work with neighborhood leaders to ensure they are equipped with the necessary career, leadership, entrepreneurial and technical skills to help them create the change they seek for their communities; and work collaboratively with resident leaders and organizations to create or review neighborhood asset maps and connecting them to community resources.

Funding would be used for the implementation of the Castle Heights Neighborhood Community Action Plan for Housing and Jobs/Workforce Development.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Winston-Salem Tiny Indians

Expenditure	\$3,500
Revenue	\$ -
Net County Dollars	\$3,500

Description of Request:

Winston-Salem Tiny Indians is requesting a total of \$3,500 of general operating support to perform mandatory background checks, provide sanitation products to prevent the spread of communicable infections, educate and provide hydration materials to volunteers and youth, feed the youth and families on Community Day, provide security at all games, and support individuals that cannot afford to pay required fees.

The mission of Winston-Salem Tiny Indians is to provide a positive, structural and safe environment for youth to learn the fundamentals of football and cheerleading while incorporating the principles of responsibilities and respect for one another. Goals and objectives include fostering the development of a positive mental attitude and good sportsmanship; providing positive role models in the community with the opportunity to work with individuals one on one; providing growth to each participant's technical skills and conditioning; instilling the principles of enthusiasm, great effort, consistency, and unity; and teaching the importance of proper hydration during training, practice, and games to prevent dehydration to promote health digestion.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Winston-Salem Theatre Alliance

Expenditure	\$100,000
Revenue	\$ -
Net County Dollars	\$100,000

Description of Request:

The Winston-Salem Theatre Alliance is requesting \$100,000 for Phase 2 of its building project, which will include the construction of a Black Box Theatre on the top floor of its new facility, the installation of an exterior elevator connecting the back top floor to the area downstairs, and the creation of a Tribute Garden.

The mission of the Winston-Salem Theatre Alliance is to inspire, transform, and unite the people of the Triad through a broad range of unique, diverse, and unconventional theatrical experiences.

In FY20, the Board approved \$10,000 of a \$100,000 request to the Winston-Salem Theatre Alliance, with the remaining \$90,000 included in the FY22 Adopted Budget.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

NON-DEPARTMENTAL

Title of ASL: Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)

Expenditure	\$2,470,000
Revenue	\$ -
Net County Dollars	\$2,470,000

Description of Request:

During the FY16 budget deliberations, the Board of County Commissioners approved implementation of a 2.5% 401(k) contribution for all full time and part time Benefited County employees, except sworn law enforcement officers who already received a mandatory 5% 401(k) contribution.

The 401(k) plan benefit is a major recruitment and retention tool for the County. This Alternate Service Level request would increase the 401(k) contribution for employees currently eligible for the 2.5% 401(k) contribution to a 5% 401(k) contribution. This would not be applicable to the sworn law enforcement officers that already receive this benefit.

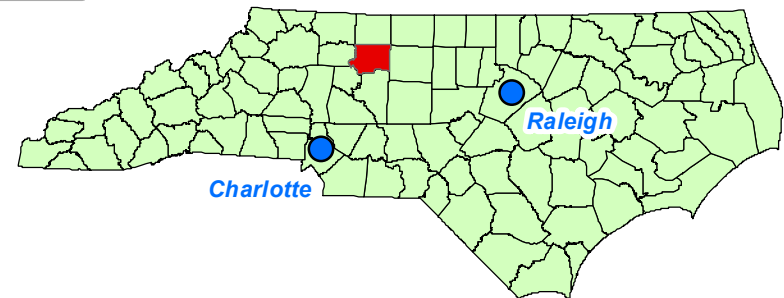
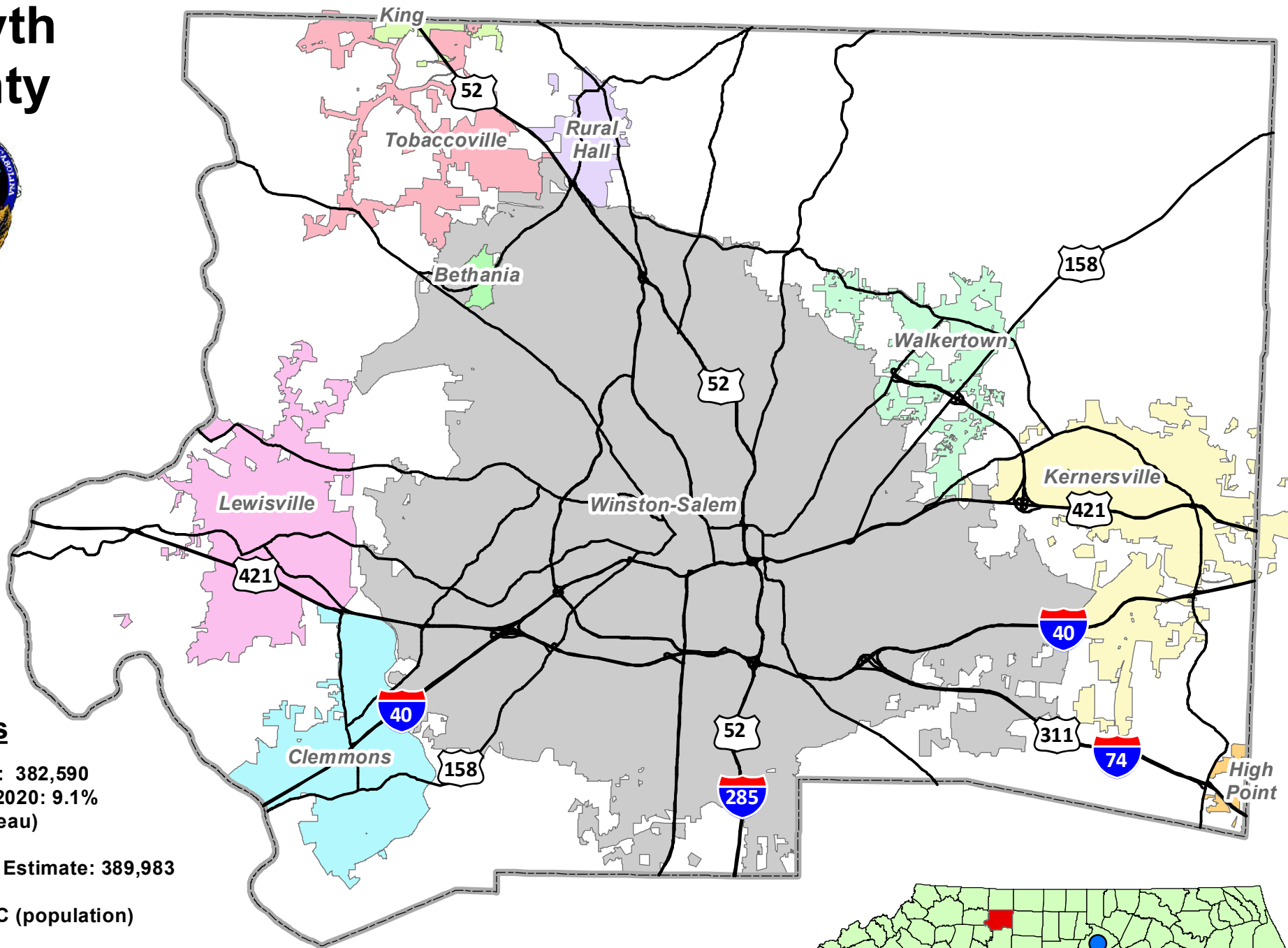
Durham, Guilford, Mecklenburg, and Wake counties contribute up to 5% for their 401(k) plans and approval of this request would put Forsyth County in line with the other four large counties in North Carolina.

Employee contributions to 401(k) plans have increased over 200% since implementation of the current 2.5% contribution. The benefits of the 401(k) plan are that these plans are transferable, they accrue interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401(k), and it helps employees with retirement planning.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

Forsyth County



Quick Facts

2020 Population: 382,590
Growth 2010 to 2020: 9.1%
(US Census Bureau)

2021 Population Estimate: 389,983

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849





FORSYTH COUNTY, NORTH CAROLINA

2022-2023 BUDGET ORDINANCE – Option 2 (No Conflicts)

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, 2022, and ending June 30, 2023, 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	\$ 400,575,486	
LICENSES & PERMITS	751,350	
INTERGOVERNMENTAL	54,670,898	
CHARGES FOR SERVICES	29,739,646	
EARNINGS ON INVESTMENTS	1,001,500	
OTHER REVENUES	12,145,947	
OTHER FINANCING SOURCES	13,539,490	
APPROPRIATED FUND BALANCES		
Education Debt Leveling	891,917	
Courthouse Debt Leveling	2,137,383	
SCAAP Rollover	104,438	
Family Justice Center	50,000	
Behavioral Health	1,264,400	
NC Cooperative Extension	4,000	
Register of Deeds	45,659	
General County Unreserved	15,647,975	<u>20,145,772</u>
GENERAL FUND REVENUES AND APPROPRIATED FUND BALANCES		\$ 532,570,089

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

INTERGOVERNMENTAL	20,000	
EARNINGS ON INVESTMENTS	2,000	
APPROPRIATED FUND BALANCE	239,780	\$261,780

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

APPROPRIATED FUND BALANCE	1,816,600	\$1,816,600
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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		<u>\$ 534,698,469</u>
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FORSYTH COUNTY 2022-2023 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, 2022, and ending June 30, 2023. 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) Liability, health, life, disability, casualty, property, workers compensation or other insurance contracts or retention and faithful performance bonds (in addition to the bonds for the Sheriff and Register of Deeds); (8) Agreements authorizing payment for court ordered placements of juveniles; (9) Agreements for the care, maintenance and support of juveniles in the custody of the Forsyth County Department of Social Services; (10) Fee or income generating contracts without regard to the amount generated; (11) Agreements discussed and agreed to in the budget adoption process as specifically listed in appendix A of the budget ordinance; and (12) Agreements to pay amounts ordered by court, to settle Workers' Compensation claim, or pursuant to the Policy Regarding Settlement of Certain Negligence and Tort Claims Against Forsyth County in Limited Circumstances.

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 15, 2022.

In addition to the Behavioral Health Services appropriations set forth below, the County hereby appropriates the following amounts for behavioral health services: \$777,045 in Emergency Services for the Mobile Integrated Health Program and \$61,946 in Public Health for the Polysubstance Crisis Program. For Fiscal Year 2022-23, the total annual County appropriation for behavioral health services is \$4,026,677. In addition to this funding, \$615,000 of Behavioral Health Reserved Fund Balance is appropriated for Public Health's Pharmacy and \$639,400 is appropriated for the funding of various pilot projects including \$406,900 for the Behavioral Health Unit at the Law Enforcement Detention Center and \$232,500 for the District Attorney's Treatment Alternative program.

GENERAL FUND

EMERGENCY MANAGEMENT		480,180
INTERAGENCY COMMUNICATIONS		1,057,719
SHERIFF	66,891,706	
Animal Services	2,435,015	69,326,721
EMERGENCY SERVICES		24,084,807

FORSYTH COUNTY 2022-2023 BUDGET ORDINANCE

FAMILY JUSTICE CENTER		426,510
ENVIRONMENTAL ASSISTANCE AND PROTECTION		2,876,758
BUILDING INSPECTIONS		618,650
BEHAVIORAL HEALTH SERVICES		3,420,176
PUBLIC HEALTH		32,691,615
HEALTH AND HUMAN SERVICES		452,773
AGING SERVICES		436,500
SOCIAL SERVICES		49,349,856
YOUTH SERVICES		1,885,852
N.C. COOPERATIVE EXTENSION SERVICE		1,140,954
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$ 11,038,588	
Capital Outlay	455,000	11,493,588
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS		
<i>Instructional Programs</i>		
Regular	\$50,878,228	
Special Population	8,309,522	
Alternative	2,459,609	
School Leadership	15,299,862	
Co-Curricular	4,279,585	
School Based Support	17,957,927	
<i>Total Instructional Programs</i>	\$99,184,733	
<i>Support Services</i>		
Support and Development	\$2,232,283	
Special Population Support	560,500	
Alternative Programs Support	368,745	
Technology Support	2,322,945	
Operational Support	29,258,828	
Financial and Human Resources	5,949,698	
Accountability	948,429	
System-Wide Pupil Support	1,327,072	
Policy, Leadership & Public Relations	3,450,020	
<i>Total Support Services</i>	\$46,418,520	
<i>Ancillary Services</i>		
Community Services	\$60,726	
Nutrition Services	12,862	
<i>Total Ancillary Services</i>	\$73,588	
<i>Non-Programmed Charges</i>		
Charter Schools	\$9,479,984	
<i>Capital Outlay</i>		
Regular	\$857,208	
Special Population	135,000	
Operational Support	2,970,748	
Accountability	1,500	
Systemwide	2,000	
Transfer to 2020 Schools Maint. CPO	1,735,000	
<i>Total Capital Outlay</i>	\$5,701,456	160,858,281

FORSYTH COUNTY 2022-2023 BUDGET ORDINANCE

LIBRARY	8,938,908	
PARKS	9,055,113	
COMMUNITY AND ECONOMIC DEVELOPMENT	3,302,408	
Transfer to 2023 Housing GPO	52,190	3,354,598
BUDGET & MANAGEMENT		636,520
MANAGEMENT INFORMATION SERVICES		7,447,850
FINANCE		3,592,737
GENERAL SERVICES		16,651,099
HUMAN RESOURCES		1,654,525
PLANNING & DEVELOPMENT SERVICES		1,572,500
PURCHASING		152,040
MAPFORSYTH		978,939
AIRPORT		3,270,609
ATTORNEY		1,952,791
BOARD OF ELECTIONS		1,968,806
COUNTY COMMISSIONERS & MANAGER		1,899,372
REGISTER OF DEEDS		1,625,097
TAX ADMINISTRATION		7,816,269
SPECIAL APPROPRIATIONS		1,535,162
NON-DEPARTMENTAL		
Transfer to the 2020 Motor Vehicle CPO	\$ 1,850,000	
General Contingency	950,000	
County-wide Salary Savings	(4,000,000)	
Other Services & Adjustments	6,395,480	
Employee Salary Adjustments	7,804,592	
Prior Year Encumbrances	1,800,000	14,800,072
<i>OPERATING BUDGET SUBTOTAL</i>		<i>\$449,503,947</i>
DEBT SERVICE		83,066,142
GENERAL FUND APPROPRIATIONS		\$ 532,570,089
<u>LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND</u>		
TRANSFER TO GENERAL FUND		\$ 261,780
<u>EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND</u>		
PROJECTS		\$ 1,816,600

FORSYTH COUNTY 2022-2023 BUDGET ORDINANCE

O. MOSER SPECIAL REVENUE FUND

ASSISTANCE TO THE ELDERLY \$ 50,000

TOTAL APPROPRIATIONS **\$ 534,698,469**

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, 2022, in accordance with the five percent increase that was approved for all County employees on January 6, 2022, plus the average performance adjustment for eligible regular employees of 2.71%. The compensation for the Board of Commissioners shall be as follows: (1) For the fiscal year beginning July 1, 2022, and ending June 30, 2023, compensation for the Chairman shall be \$1,187 bi-weekly; compensation for the Vice-Chair shall be \$1,103 bi-weekly; and compensation for other Commissioners shall be \$1,019 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.

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 612 and the total number of authorized part-time positions in the Sheriff's Office may not exceed 21. 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 280. The total number of authorized full-time positions in the Register of Deeds Office may not exceed 20 and the total number of authorized part-time positions in the Register of Deeds Office may not exceed 2.

SECTION 6. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year beginning July 1, 2022, and ending June 30, 2023, an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2022, 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-two hundredths percent (99.32%) 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.
- One and two tenths cents (1.2¢) of the \$0.6778 is designated solely for the 2019 Courthouse Debt Leveling Plan.

FORSYTH COUNTY 2022-2023 BUDGET ORDINANCE

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 2022-2023 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, 2022, 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	\$373,715	\$16,000	\$389,715	\$104,428
Beeson Cross Rds. SD	.0950	38,793	2,000	40,793	11,223
Belews Creek	.1100	481,373	12,756	494,129	133,048
City View	.1000	46,722	2,668	49,390	13,241
Clemmons	.0600	1,946,993	45,000	1,991,993	546,136
Forest Hill	.1150	13,393	0	13,393	3,885
Griffith	.0650	177,918	11,372	189,290	50,397
Gumtree	.1225	107,496	1,849	109,345	24,872
Hornetown	.1500	376,285	12,211	388,496	108,313
King (Forsyth County)	.0838	605,868	0	605,868	175,058
Lewisville	.0850	1,856,080	46,044	1,902,124	489,695
Mineral Springs	.1150	253,064	0	253,064	71,494
Mineral Springs SD	.1150	9,923	0	9,923	2,759
Mt. Tabor	.0850	95,190	1,500	96,690	26,909
Old Richmond	.0950	525,599	21,426	547,025	148,659
Piney Grove	.1400	1,020,095	29,317	1,049,412	287,591
Rural Hall	.1050	561,078	31,644	592,722	159,156
Salem Chapel	.1400	144,186	3,922	148,108	32,418
South Fork	.0600	6,056	130	6,186	1,727
Talley's Crossing	.1000	231,933	8,309	240,242	65,976
Triangle	.0920	134,162	4,190	138,352	37,780
Union Cross	.1350	441,411	12,719	454,130	110,400
Vienna	.0850	804,004	15,000	819,004	220,556
Walkertown	.1000	461,446	14,737	476,183	130,567
West Bend	.0850	66,092	5,425	71,517	17,445
Countywide Fire	.0039	493,042	0	493,042	132,982
Total		\$11,271,915	\$298,219	\$11,570,134	\$3,106,715

FORSYTH COUNTY 2022-2023 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	\$33,441,711	Administrative Fees	\$ 3,033,265
Net Position Utilized	<u>108,343</u>	Claims	27,598,211
		Wellness	757,284
		Stop Loss Premiums	2,146,294
		Operating Supplies	<u>15,000</u>
TOTAL	<u>\$33,550,054</u>	TOTAL	<u>\$33,550,054</u>

SECTION 11. The Proposed 2023-2028 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2022-2023 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. 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 2022-2023.

FORSYTH COUNTY 2022-2023 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 the 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. BOARD DIRECTED INITIATIVES.

1. Present information detailing debt capacity including 2/3rds Bonds and unissued General Obligation Bonds as a strategy to address increased project costs for various construction projects and evaluate the timing of the next bond referendum to take advantage of the scheduled decreases in the debt leveling tax rates.
2. Develop an implementation strategy related to the Lockton study and recommendations for recruitment and sign on incentives and present back to the Board of Commissioners in the first quarter of Fiscal Year 2022-2023.
3. Continue to enhance strategic planning efforts by incorporating improved operational metrics.
4. Convene a meeting with both elected and appointed leadership from the Town of Lewisville and Forsyth County and the Board leadership from the Lewisville Volunteer Fire Department to discuss the advantages and disadvantages of a future transition from a volunteer department to a municipal department.
5. Develop agenda items for the Board's consideration related to the County Fire Overlay District once the year-end reconciliation is completed. Potential items for consideration include emergency vehicle purchases and enhanced efforts to promote volunteerism in the system.
6. Evaluate the advantages and disadvantages of contracting a portion of grounds maintenance services for various County facilities. Management is directed to bring a recommendation to the Board of Commissioners in the first quarter of Fiscal Year 2022-2023.
7. Provide a report to be accessible online demonstrating how non-profit agencies have utilized County funds allocated in the budget process to assist with the development of the Fiscal Year 2023-2024 annual budget.

SECTION 17. PAY-GO PROJECTS. The table below identifies projects to be funded if sufficient pay-go funds are available. Final approval of any project is subject to subsequent action by the Board of Commissioners.

1. Tanglewood Parks WiFi Improvements	\$175,000
2. Electrification of Fleet	\$485,320
3. Security Cameras at the Recycling Convenience Centers	\$6,300
4. Photovoltaic Solar and other Projects at County Parks/Facilities	\$100,000
5. Tree Risk Mitigation at Parks	\$100,000
6. Additional Funding – Multi-Purpose Agricultural Center	\$5,000,000
7. LEDC Capital Maintenance	\$2,500,000
8. Behavioral Health/Emergency Services/Highland Avenue Beautification	\$2,500,000
9. Economic Development Reserve	\$3,000,000
10. Economic Development Projects	\$3,500,000
11. Access Switch Replacement	\$1,900,000
12. R.J. Reynolds Stadium	\$500,000

FORSYTH COUNTY 2022-2023 BUDGET ORDINANCE

13. Inflation Contingency for County and WSFCS Capital Projects, including Tanglewood Clubhouse
Balance of 14% Policy

Total Pay-Go Projects \$19,766,620

SECTION 18. This Ordinance shall become effective July 1, 2022.

FORSYTH COUNTY 2022-2023 BUDGET ORDINANCE

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	\$30,000
MOJI Coffee and More	\$33,734 for Library location	\$33,734
NAMI North Carolina, Inc.	Peer Support Services	\$6,000
Partners Health Management	Mental Health First Aid Training	\$25,000
The Enrichment Center	Behavioral Health Services	\$110,000
Insight Human Services, Inc.	DATA Program - \$140,000 JCPC – Juvenile Psychological Evaluations - \$45,000	\$185,000
Naphcare	DATA Program – Vivitrol Injections	\$62,500
Crossnore School	Behavioral Health Services	\$97,185
Wake Forest University Baptist Medical Center	Faith Health Chaplaincy Program	\$75,000
Addiction Recovery Care Association, Inc.	DATA Program	\$30,000
Young Women’s Christian Association of Winston-Salem and Forsyth County, Inc.	Behavioral Health Services - Hawley House - \$25,000 JCPC – Teen Court - \$71,010 JCPC – Work & Earn It - \$86,935	\$25,000
Daymark Recovery Services, Inc.	Behavioral Health Services	\$1,000,000
Horizons Residential Care Center	\$40,000 for Respite Program and \$93,500 for Camp Experiences	\$133,500
Monarch	\$200,000 for 651 Program and \$32,515 for Behavioral Health Outpatient Services	\$232,515
School Health Alliance for Forsyth County	Behavioral Health Services	\$85,695
Family Services, Inc.	Behavioral Health Services - \$60,600 JCPC - \$100,000	\$160,600
Winston-Salem Urban League	Behavioral Health Services	\$25,000
Senior Services	\$330,000 for Meals on Wheels and \$50,000 for Operating Support	\$380,000
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
Authoring Action	JCPC – Just Us - \$50,000	\$50,000
Children’s Center of Surry, Inc.	JCPC – Temporary Shelter	\$94,231
Exchange Club Center for the Prevention of Child Abuse of North Carolina, Inc.	JCPC – Parent Teen Solutions Group - \$72,585 JCPC – Knock Out - \$48,980	\$121,565
Triad Restorative Justice	JCPC – RESTART, Impact Circles	\$88,552
Youth Collaborative, Inc.	JCPC – Project X	\$160,171
Experiment in Self-reliance, Inc.	IDA Program Support - \$33,800 Operating Support - \$66,695	\$100,495
The United Way of Forsyth County, Inc.	Small Business IDA Funding - \$20,000	\$20,000
The Kernersville Chamber of Commerce, Inc.	Economic Development Services	\$5,172
Greater Winston-Salem Chamber of Commerce	Economic Development Services	\$235,000
Piedmont Triad Film Commission	Economic Development Services	\$35,000
Center for Creative Economy	Economic Development Services	\$25,000

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Perkinson Law Firm, P.A.	Legislative Services	\$60,000
HARRY Veterans Community Outreach Services, Inc.	Operating Support	\$30,000
Neighbors for Better Neighborhoods	Operating Support	\$70,200
Children's Law Center of Central North Carolina	Operating Support - \$50,000 Payroll costs for two staff attorneys - \$107,872	\$157,872
Old Salem, Incorporated	Operating Support	\$100,000
RiverRun International Film Festival	Operating Support	\$15,000
The Arts Council, Inc.	\$25,000 for Operating Support and \$75,000 for Programming at Tanglewood and Triad Park	\$100,000
North Carolina Black Repertory Company, Inc.	Operating Support	\$75,000
Boston Thurmond Community Network	Operating Support	\$100,000
Eliza's Helping Hands	Operating Support	\$15,000
GIDE	Operating Support	\$100,000
Humane Society	Animal Custody, Care, Intake, and Redemption of Dogs and Cats	\$246,005
HUSTLE Winston-Salem	Operating Support	\$10,000
Kernersville Auto Museum	Capital	\$20,000
Korner's Folly	Capital	\$100,000
My Brother's Second Chance	Operating Support	\$25,000
Reynolda House	Operating Support	\$25,000
Triad Minority and Women's Business Expo	Admissions for Businesses	\$13,750

