

# **2014 - 2015 Program of Service**



## **Forsyth County, North Carolina**

### **October 2014**

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## MEMORANDUM

October 21, 2014

Forsyth County Board of Commissioners

Ladies and Gentlemen,

The purpose of the Program of Service document is to provide the Forsyth County Board of Commissioners with a condensed comprehensive survey of all County Programs as we prepare to enter the FY 2015-2016 budget process. Included in the report is a profile of each departments' services, legal foundation(s), and level of funding.

Please note that statistical data and measures are based on FY2013-2014 and financial information is based on the FY2014-2015 Adopted Budget. This report is available to the public via the County website and is distributed to the media.

Forsyth County provides its citizens a wide range of governmental services. In some instances, the State of North Carolina mandates these services but does not mandate how much the County must spend or what level of service it must provide. The State allows the various Board of County Commissioners much discretion in service levels. We have provided statutory references for these mandates in each departmental section.

While there may be similarities in the services provided across North Carolina's 100 counties, the total array of services provided by any specific county is rarely identical to those provided in any other county. For example, while all 100 counties budget for services such as the Register of Deeds and secondary education (Schools), there are 58 Community Colleges (some of which are supported by more than one county), and only Buncombe and Mecklenburg counties provide services equivalent to Forsyth County's Office of Environmental Assistance and Protection.

The table of contents and chart on the following page summarizes the financial data on a departmental level and provides the page number on which each departments' detailed information can be found. Additional historical workload and financial data is available upon request or further research and analysis can be performed for any areas of particular interest.

Please let me know if there are questions or a desire for more in-depth analysis of any functional cost-center or department.

Respectfully submitted,

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Ronda D. Tatum  
Forsyth County Budget & Management Director

Department	Page #	Funding Sources				Fed/State	
		County		Other		Local	Law
		\$	%	\$	%	Req.	Not Req.
Aging Services	48	150,000	37.5%	250,000	62.5%		x
Animal Control	3	1,558,548	79.3%	405,675	20.7%		x
Attorney	39	1,309,323	100.0%	0	0.0%	l	s
Board of Elections	40	942,156	100.0%	0	0.0%	l	
Budget & Management	31	487,903	100.0%	0	0.0%	l	s
CenterPoint Human Services*	15	6,048,706	3.7%	159,547,391	96.3%	l	
County Commissioners & Mngr.	41	1,055,701	100.0%	0	0.0%	l	s
Court Services	11	269,007	51.6%	252,470	48.4%	m/o	x
Debt Service	49	52,707,900	81.9%	11,622,608	18.1%	m/o	
Economic Development	42	2,051,621	95.1%	105,374	4.9%		x
Emergency Management	4	355,590	47.3%	395,580	52.7%		x
Emergency Services	9-10	5,371,122	30.9%	12,030,533	69.1%	l	x
Environmental Protection & Asst.	12	1,214,443	55.2%	987,598	44.8%	m/o	s
Finance	33	2,246,815	97.4%	60,000	2.6%	l	s
Forsyth Tech*	24	9,502,406	7.6%	114,802,678	92.4%	m/o,l	s
General Services	34-35	12,262,784	93.6%	832,300	6.4%	l	s
Housing & Comm Development	30	456,566	95.8%	20,000	4.2%		x
Human Resources	36	895,767	100.0%	0	0.0%	l	s
Inspections*	13	309,230	7.5%	3,814,280	92.5%	l	
Interagency Communications	5	661,963	54.3%	557,477	45.7%		x
Library	27	6,886,475	93.7%	466,164	6.3%		x
Management Information Svcs.	32	6,706,721	99.8%	11,200	0.2%		x
Medical Examiner	14	190,000	100.0%	0	0.0%	m	
N.C. Cooperative Extension Svc.*	23	639,834	73.4%	232,024	26.6%		x
Non-Departmental**	43	-294,441,116	-2294.9%	307,271,108	2394.9%	m,l	s
Parks & Recreation	28-29	3,391,905	43.3%	4,440,060	56.7%		x
Planning	37	1,472,790	42.8%	1,967,080	57.2%		x
Public Health	16	7,805,281	32.9%	15,944,339	67.1%	l	s
Purchasing*	38	108,970	23.0%	364,180	77.0%	l	
Register of Deeds	44	-1,876,696	-141.7%	3,200,950	241.7%	m,l	
Schools*	25	113,750,855	22.6%	390,004,136	77.4%	l	s
Sheriff	6-8	35,175,715	84.4%	6,497,083	15.6%	l	s
Social Services	17-21	14,683,917	28.2%	37,370,241	71.8%	m,l	s
Tax Administration	45	4,950,693	81.0%	1,162,057	19.0%	l	
Youth Services	22	697,105	35.1%	1,288,108	64.9%	l	

\*\*The amount of County funding is misleading due to the fact that all major revenues (sales, property taxes, etc.) fall in the Non-Departmental budget.

Coding:

Required marked as "m" indicates service is mandated, and there is little or no discretion to service level.

Required marked as "m/o" indicates that service is optional, but mandated local contributions apply if you chose to provide service.

Required marked as "l" indicates service is mandated, but there is considerable discretion as to the level of service provided.

Not Required marked as "x" indicates that none of the functions in this unit funded by the County are required.

Not Required marked as "s" indicates that there are some functions in this unit funded by the County which are not required.

# Animal Control

The Department of Animal Control is concerned with the protection of the public's health & safety & with the welfare of animals in our community. The Department is responsible for the timely and effective enforcement of State laws and County ordinances concerning animals and for providing safe, humane shelter for stray, unwanted and abused animals.

- Three (3) programs:
  1. **Administrative Services** performs the daily administrative operations of the department and operates the Animal Licensing Program.
  2. **Patrol** responds to citizens' requests for assistance and protects the public's health & safety through the enforcement of state and local animal laws. Activities in the program include: licensing & control of dogs, seizure and impoundment of stray animals, investigation of dangerous animal reports, investigation of cruelty to animals reports, investigation of animal bites and assisting the Health Department with the rabies control program. Animal Control Officers respond to emergency calls for sick or injured animals, suspected rabid animals and reports of abuse or neglect 24 hours a day, seven days a week. They also provide assistance to law enforcement and fire/rescue departments when incidents involve animals.
  3. **Custody and Care** is responsible for providing safe, humane shelter for unwanted, strays, abandoned, abused impounded animals. Activities include the operation of the Animal Control Shelter, Animal Health and Adoption Program, Lost and Found Program, euthanasia of unwanted animals and public education.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed.	Other/ Fees		
	x	<b>Administration - 3.4FT/.50PT</b>	392,741		214,075	178,666	45.5%
		Pet Licenses Issued 26,759					
	x	<b>Patrol - 13.3FT/.50PT</b>	829,929		1,000	828,929	99.9%
		Calls Received 12,583					
		Citations Issued 790					
		Violations Issued 1,445					
	x	<b>Care &amp; Custody - 12.3FT</b>	741,553		190,600	550,953	74.3%
		Animals Impounded 7,220					
		Animals Adopted 1,585					
		Animals Redeemed 611					
		Animals Euthanized 4,793					
		Bite/quarantine 875					
		<b>Total - 29FT/1PT</b>	<b>1,964,223</b>		<b>405,675</b>	<b>1,558,548</b>	<b>79.3%</b>
		Statistics are for FY 14					

**COMMENTS:**

- County not required to provide Animal Control, but the Health Director can provide rabies control through Animal Control Officer (GS 130A-184 through 130A-198).
- County may appoint Animal Control Officer by GS 67-30, powers and duties are outlined in GS 67-31.
- County may provide Animal Shelter by GS 153A-442.
- County created Animal Control Department in 1970.
- Departmental responsibilities outlined and duties defined in FCC, Chapter 6, Section 1, 2, 3, 4, 5 and 9.
- County has chosen to provide this service through ordinance.
- Funding is at County Commissioners' discretion.

# Emergency Management

To aid the community before, during, and after unusual events and major disasters through creditable educational services, open communications, and cooperative effort.

The Emergency Management Department is organized along two (2) functional areas:

- 1) Emergency Management which aids the community before, during, and after unusual events and major disasters through creditable educational, open communications, and cooperative efforts.
- 2) HAZMAT Response which aids the community after incidents involving hazardous materials.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		Fund General	% County
				Fed. State/	Fees Other/		
	x	<b>Emergency Management - 5FT</b>	518,930	40,000	239,460	239,470	46.1%
		Achieve > or = 5% flood insurance premium discount for property owners through the National Flood Insurance Program's Community Rating System 10%					
		# of persons receiving emergency information training 510					
		National Incident Management System					
		- Responders trained 200					
		- Training hours provided 95					
		Disaster simulation w/ multi-agency response w/out volunteers & equipment 2					
		with volunteers & equipment 1					
		Other emergency situations involving Emergency Mngmt. response 11					
		<b>HazMat</b>	232,240		116,120	116,120	50.0%
		Hazardous materials incidents City/County 18					
		<b>Total - 5FT</b>	<b>751,170</b>	<b>40,000</b>	<b>355,580</b>	<b>355,590</b>	<b>47.3%</b>
		Statistics are for FY 14 Estimates					

**COMMENTS:**

- Joint City/County Agency.
- All funds shown are not in the County budget.
- GS 166A-2 defines County's responsibilities and duties if County chooses to exercise them.
- GS 166A-7 authorizes County to establish and maintain an Emergency Management Officer; however, County is not required to have such an office.
- If County does not provide this service, State can establish one if deemed necessary {GS 166A-7a(3)}.
- Federal funds involved in Emergency Management.
- Level of funding is at Board's discretion.
- Positions are City employees and shown here for reference only.
- HazMat costs for County are a pro rata share of operating supplies & the cost of 3 firefighters assigned to the HazMat team.

# Interagency Communications

The Interagency Communications department coordinates & manages the infrastructure, assets, & resources associated with the 800 MHz digital trunked radio system that is jointly owned by the County of Forsyth and the City of Winston-Salem. The department guides both public safety & non-emergency agencies in the coordinated use of the system as they respond to the needs of the public & assist them in addressing their interoperable communication needs.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
	x	<b>Interagency Communications - 2FT</b>	1,219,440		557,477	661,963	54.3%
		Manage 8 separate radio sites					
		Hours of conversation 15,694					
		Total # of radio transmissions 8,226,544					
		Average hourly transmissions 939					
		<u>Primary Subscribers</u>					
		<u># of Portables</u>					
		Winston-Salem					
		Public Safety 860					
		Non-Public Safety 284					
		Forsyth County					
		Public Safety 1,032					
		Non-Public Safety 250					
		<u># of Mobiles</u>					
		Winston-Salem					
		Public Safety 134					
		Non-Public Safety 408					
		Forsyth County					
		Public Safety 458					
		Non-Public Safety 14					
		<u>Other Primary Subscribers Portables/Mobiles</u>					
		ABC Law Enforcement 6/0					
		UNCSA 20/6					
		WS State University 41/2					
		<b>Total - 2FT</b>	<b>1,219,440</b>		<b>557,477</b>	<b>661,963</b>	<b>54.3%</b>
		Statistics are for FY 14 Estimates					

**COMMENTS:**

- Interagency Communications coordinates the 800MHz Communications System.
- Level of funding is at Board's discretion.
- City of Winston-Salem shares in operating costs of system.
- Fees charged to other agencies for connection to system (i.e. NCSA, and ABC Board).

# Sheriff

Ensures the security of life & property, prevents crime & disorder, & enforces the laws of North Carolina & the U.S.

- Twenty-three (23) programs:
  1. **Administration Services** provides administrative functions including Finance/Budget, Professional Standards, Human Resources, Information Technology, Special Response Teams, Procurement/Fleet, & Homeland Security.
  2. **Patrol** tries to reduce crime through patrolling and investigation.
  3. **Volunteer Reserves** pairs volunteer deputies with regular Deputies to augment law enforcement.
  4. **Domestic Violence** manages the domestic violence cases including confiscation of weapons when necessary.
  5. **Detectives** is responsible for solving crimes, apprehending criminals, recovering persons & property.
  6. **Crime Scene** operates photograph & fingerprint labs, searches & analyzes crime scenes.
  7. **Property/Evidence** maintains property confiscated/seized during investigations.
  8. **Civil Division** executes court orders, serves papers, eviction notices, collects judgments.

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Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
I	x	<b>Administration - 30FT</b>	4,911,654		3,220	4,908,434	99.9%
	x	<b>Patrol - 62FT</b>	4,271,315			4,271,315	100.0%
		Calls for service 161,834					
		Calls for service without deputy 3,040					
	x	<b>Volunteer Reserves - 48PT</b>	2,600			2,600	100.0%
I		<b>Domestic Violence - 4FT</b>	250,930			250,930	100.0%
	x	<b>Detectives - 18FT/2PT</b>	1,304,775		1,000	1,303,775	99.9%
		Cases assigned 1,795					
	x	<b>Crime Scene - 5FT</b>	382,714			382,714	100.0%
	x	<b>Property &amp; Evidence</b>	154,350			154,350	100.0%
I		<b>Civil - 20FT/1PT</b>	1,419,281		936,550	482,731	34.0%
		Legal processes received 64,056					
		Legal processes served 62,775					
		<b>Subtotal</b>	<b>12,697,619</b>	<b>0</b>	<b>940,770</b>	<b>11,756,849</b>	
Statistics are for FY 14							

**COMMENTS:**

- Sheriff elected to four year term; duties outlined in GS 162(1-25).
- Article 4 of Chapter 162 addresses County prisoners.
- County may provide confinement facilities {GS 153A-218}. Duties divided between Sheriff and Board {GS 153A-218 and GS 162-22}.
- Following areas at Board's discretion: 1) Administration (except costs related to process service), 2) Patrol, 3) Volunteer Reserves, 4) Security Services, 5) Detectives, 6) Crime Scene, 7) Communications, 8) School Svcs., 9) Training (beyond minimums required by State), 10) Victim Assistance, and 11) Crime Prevention.
- Sheriff has traditionally provided law enforcement and criminal investigations to counties.
- Other activities under Patrol include: arrests, criminal charges, cite & release, & offenses or incidents (probable cause).

## Sheriff (continued)

- Twenty-three (23) programs (continued.):
  9. **Communications** handles complaints from the public and dispatches Deputies.
  10. **School Services** endeavors to prevent crime by educating children; provides crossing guards & resource officers.
  11. **Training** provides training for all the Sheriff's Deputies.
  12. **Detention Operations** maintains the jail, provides guards, medical & food services for County prisoners.
  13. **Court Services** provides courtroom guards & transportation of defendants to & from jail.
  14. **Transportation Services** provides transportation to inmates & mental patients to various facilities.
  15. **Victims Services** provides or helps provide victims counseling & counseling/support services to deputies.

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Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
	x	<b>Communications - 21FT/6PT</b>	1,251,704			1,251,704	100.0%
	x	<b>School Services - 11FT</b>	752,133		824,121	(71,988)	(9.6%)
		High/Middle Schools No Supvs. 9					
		School Resource Office Incidents 377					
	x	<b>Training - 5FT</b>	520,224			520,224	100.0%
I		<b>Detention - 254FT</b>	20,893,730	2,141,500	372,650	18,379,580	88.0%
		Avg. daily prisoners count 761					
		Newly Admitted Inmates 12,761					
		Inmates Released 12,727					
I		<b>Court - 25FT/9PT</b>	1,694,396	48,500		1,645,896	97.1%
I		<b>Transportation - 9FT</b>	636,439			636,439	100.0%
		Transport inmates/mental patients 1,260					
	x	<b>Victim Services - 1FT</b>	100,152			100,152	100.0%
		<b>Subtotal</b>	<b>38,546,397</b>	<b>2,190,000</b>	<b>2,137,541</b>	<b>34,218,856</b>	
		Statistics are for FY 14					

- Sheriff provides bailiff services to courts.
- Any funding relating to serving criminal and civil processes and transporting prisoners to and from jail & mental hospital must be adequately funded by the County.
- Property and Evidence managed by City of Winston-Salem Police Evidence Management Section.



## Sheriff (continued)

- Twenty-three (23) programs (continued.):

16. **Community Policing** provides officers in Rural Hall, Clemmons, and Lewisville.
17. **Crime Prevention** helps educate citizens on how to prevent crime.
18. **Narcotics** tries to reduce the sale and distribution of illegal substances.
19. **Records/Pistol Permits** maintains all records for the Sheriff's Office & manages the Pistol Permit Program.
20. **Community Court Services** works with the Pre-trial Release Program to provide an enhanced monitoring element for offenders referred by child support court.
21. **DEA Forfeitures** - illegal drug seizure funds.
22. **Unified Domestic Violence Grant** - part of the D.A.'s Office Safe on Seven Domestic Violence Program.
23. **GHSP - Traffic Enforcement Grant** provides 2 Traffic Enforcement Officers for Village of Clemmons.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
	x	<b><u>Community Policing - 21FT**</u></b>	1,316,010		1,579,827	(263,817)	(20.0%)
		Positions for Clemmons 13					
		Positions for Lewisville 6					
		Positions for Rural Hall 2					
	x	<b><u>Crime Prevention - 1FT/1PT</u></b>	106,152		2,200	103,952	97.9%
I		<b><u>Records/Pistol Permits - 15FT/2PT</u></b>	755,427		266,180	489,247	64.8%
		Firearm Applications Processed 9,292					
	x	<b><u>Narcotics - 6FT</u></b>	476,101			476,101	100.0%
	x	<b><u>DEA Forfeitures</u></b>	210,000		210,000	0	0.0%
	x	<b><u>Community Court Services - 2FT</u></b>	110,550			110,550	100.0%
	x	<b><u>DWI Joint Task Force Grant - 1FT</u></b>	59,474		18,648	40,826	68.6%
	x	<b><u>DAG Grant</u></b>	92,687	92,687		0	0.0%
		<b>Total - 511FT/21PT*</b>	<b>41,672,798</b>	<b>2,282,687</b>	<b>4,214,396</b>	<b>35,175,715</b>	<b>84.4%</b>
		Statistics are for FY 14					

\*Volunteer Reserves positions are not included in total position count.

\*\*Each community reimburses the County 100% for the cost of the community police. There is an additional admin fee included.

# Emergency Services

The mission of Forsyth County Emergency Services Department is: 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 & rescue departments; 4) Provide required fire protection to the Smith Reynolds Airport; and 5) Provide emergency medical & ambulance services as well as field level EMT Paramedic care within Forsyth County in an effective, timely, and efficient manner.

- Seven (7) programs.
  1. **Administration** provides management for the department as well as HR support, financial control and reporting and oversight of EMS, 911 communications, and fire service delivery.
  2. **Emergency Medical Services** provides medical transportation at the "Advanced Life Support" Paramedic level. *Training* provides training to personnel who respond to medical emergencies; maintains NC Certification at all levels; provides information for quality assurance; and provides some limited training to County and City personnel. *Billing* prepares & processes ambulance bills for the EMS Department in conjunction with private billing services. *Quality Management* defines service level standards in specific measurable criteria; evaluates EMS performance in relation to established criteria; & makes recommendations to EMS leadership on how to improve performance.
  3. **Fire Prevention/Investigation/Training** conducts inspections to insure fire code compliance, reviews plans of new construction, and investigates fires to determine their origin and cause, plans and coordinates training programs for all career and volunteer personnel.
  4. **Fire Suppression** supports and supervises firefighting and provides fire protection for Smith Reynolds Airport.

(continued on next page)

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
	x	<b>Administration - 5FT</b>	1,106,005		225,000	881,005	79.7%
I	x	<b>Emergency Services-147FT/9PT</b>	10,342,379		9,450,000	892,379	8.6%
		Emergency calls received 29,348					
		Non-Emergency referrals 6,455					
	x	<b>Fire Prevention/Invest./Training-8.75FT</b>	740,380		21,500	718,880	97.1%
		Fire inspections 3,225					
		Fires investigated 132					
		Training hours provided 1,658					
	x	<b>Fire Suppression-11.25FT</b>	801,097		0	801,097	100.0%
		Alarms responded to 1,534					
		Airport incidents responded to 16					
		\$ value of property destroyed 2,208,248					
		<i>Subtotal</i>	<b>12,989,861</b>	<b>0</b>	<b>9,696,500</b>	<b>3,293,361</b>	
		Statistics are for FY 14					

**COMMENTS:**

- No legal mandate to provide this service. Session Laws of 1967-Chapter 343-Act to assure adequate and continuing service responsibility of County.
- County is authorized to provide service by GS 153A-250.
- Level of funding is at Board's discretion.

## Emergency Services (continued)

5. **Communications** receives calls from public via 9-1-1 and dispatches emergency agencies for fire protection, EMS, and rescue. Funds included for 800MHz radio system.
6. **Outside Agencies** represents funding to volunteer fire & fire/rescue departments in the County who provide initial first response and care at the EMT-D level.
7. **Critical Care Unit** - agreement with WFUBMC for 26 critical care paramedics for its critical care service. Costs reimbursed by WFUBMC.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed.	Other/ Fees		
	x	<b>Communications-29FT/4PT</b> Med. Asst./Res. calls dispatched 30,080 Telephone calls processed 204,839	1,980,740			1,980,740	100.0%
	x	<b>Critical Care Unit - 26FT</b>  See above description.	1,857,578		1,987,608	(130,030)	(7.0%)
	x	<b>Outside Agencies</b> First Response and Vol. Fire Depts.	228,350			228,350	100.0%
	x	<b>Volunteer Fire Support - 7FT</b>	345,126		346,425	(1,299)	(0.4%)
		<b>Total - 234FT/13PT</b>	<b>17,401,655</b>	<b>0</b>	<b>12,030,533</b>	<b>5,371,122</b>	<b>30.9%</b>
Statistics are for FY 14							

### COMMENTS:

- Emergency unit performs some non-emergency calls.
- County required to appoint a fire inspector and enforce state fire code {GS 153A-352}; these functions do not have to be performed by the Fire Department. However, Forsyth County has delegated these duties to the Fire Department.
- Fire code is outlined in FCC, Chapter 10.
- Must have manned fire suppression vehicle at airport for FAA certification.
- Level of funding is at discretion of the Board.

## Court Services

The **Family Court** Program is directly supervised by the District Attorney's Office.

The City of Winston-Salem pays about 1/4 of the total cost of the Family Court Program up to a City contribution of \$42,730 to reduce domestic abuse & bring more of these cases to trial.

The **Deferred Payment** Program is run by the District Court Judge's Office. This program helps manage the jail population by arranging payment plans for fines.

The **Unified Domestic Violence Grant** is funded by Department of Justice grant funding and a Governor's Crime Commission Grant.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed.	Other/ Fees		
x		<b>Family Court</b> Case management for individuals who make domestic abuse charges Testify in court on behalf of individuals in domestic abuse cases	159,754		40,760	118,994	74.5%
x		<b>Deferred Payment</b> Arranges payments for people who are fined so fewer arrest warrants have to be issued & people are not arrested for the inability to pay lump sum fines.	53,568			53,568	100.0%
x		<b>Unified Domestic Violence Grant*</b> Co-locates agencies that focus on reducing & eliminating domestic abuse. The project is located on the 7th floor of the HOJ & serves as a clearinghouse for domestic abuse svcs. This program is also operated through a Governor's Crime Commission Grant and County funding.  *Depending upon federal approval of grant	308,155	211,710		96,445	31.3%
		<b>Total</b>	<b>521,477</b>	<b>211,710</b>	<b>40,760</b>	<b>269,007</b>	<b>51.6%</b>

### COMMENTS:

- The County contracts with the Administrative Office of the Courts for the 3 positions included in the Family Court Grant Program, two (2) positions in the Unified Domestic Violence Grant, and the Deferred Payment Coordinator.

## Environmental Assistance and Protection

To minimize the adverse impact of environmental contaminants on human health and welfare, foster public awareness of environmental considerations, and encourage the wise use of the natural environment of Forsyth County.

- Two (2) programs:
  1. **Air Quality Program** monitors air and enforces emission standards to maintain air quality, responds to citizen complaints, assists with local transportation planning and conducts ozone forecasting program. Provides radon and indoor air quality assessment services to homeowners. Design and implementation of PM2.5 Monitoring Network.
  2. **Solid Waste and Other Programs** inspects and maintains the asbestos management plans for County buildings and administers NESHAP Program; responds to water complaints; and inspects landfills, responds to solid waste complaints, investigates illegal dumping, manages the solid waste franchises, develops recycling programs and requires illegal dumps to be moved.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
m/o		<b>Air Quality - 20.68FT</b>	1,769,523	805,128	182,470	781,925	44.2%
		Permits & Registrations Issued	178				
		Inspections	2,319				
		Enforcement	93				
		Advisory Services	3,784				
		Outreach & Education					
		Open Burning Regulatory Cards	116,011				
		Public Contacts	32,175				
		Reports (citizens, media)	253				
		Asbestos & Mold Samples	85				
I		<b>Solid Waste and Other Programs-3.32FT</b>	432,518			432,518	100.0%
		Landfill Inspections	9				
		Solid Waste Complaints	185				
		Solid Waste Enforcement Actions	168				
		Solid Waste Inspections	1,148				
		<b>Total - 24FT</b>	<b>2,202,041</b>	<b>805,128</b>	<b>182,470</b>	<b>1,214,443</b>	<b>55.2%</b>
		Statistics are for FY 14					

### COMMENTS:

- County may have local Air Quality Program through authority of GS 143-215.112.
- EAP established in FCC, Chapter 3, Section 2.
- EAP duties outlined in Chapter 3 and 11.
- County has chosen to provide these services through ordinance or budget.
- Air Quality Program governed by Local, State and Federal regulations.
- Water Quality Program began as an agreement with the U.S. Geological Survey.
- Asbestos Management Program governed by Federal AHERA legislation and OSHA requirements.
- This department's funding is at the Board's discretion.

# Inspections

To enforce regulations related to construction, zoning, erosion and abandoned vehicles; administer and enforce local zoning ordinances for all new and existing structures and land in Forsyth County; administer & enforce the N.C. State Building Code, and local building & sign ordinances; inspect daycare centers; issue all trade permits associated with building construction; and administer and enforce and use regulations.

- Three (3) programs:
  1. **Construction Control** enforces the N.C. State Building Code through permits and inspections.
  2. **Erosion Control** enforces the County Erosion Control Ordinance.
  3. **Zoning Enforcement** is responsible for enforcing the County Zoning Ordinance.

Mandate Req	Not Req	Unit/Staff/Output	*Expend.	Revenue		General Fund	County %
				State/Federal	Other/Fees		
I		<b>Erosion Control - 5FT</b>	339,690		251,990	87,700	25.8%
I		<b>Construction Control - 26FT</b>	2,647,170		2,650,260	(3,090)	(0.1%)
		<u>County</u>					*See below.
		Residential Permits 891					
		Non-residential Permits 209					
		Residential Permits Value \$79,263,275					
		Non-residential Permits Value \$19,815,399					
		<u>City</u>					
		Residential Permits 1,599					
		Non-residential Permits 1,022					
		Residential Permits Value \$156,646,033					
		Non-residential Permits Value \$110,117,441					
I		<b>Zoning Enforcement - 16FT</b>	1,133,550		912,030	221,520	19.5%
		Zoning complaints 530					
		Bd. Of Adjustment cases 320					
		Plans reviewed 7					
		Site/zoning inspections 5,100					
		<b>Subtotal</b>	<b>4,120,410</b>	<b>0</b>	<b>3,814,280</b>	<b>306,130</b>	<b>7.4%</b>
I		<b>Zoning Bd. Of Adjustment</b>	3,100			3,100	100.0%
		<b>Total - 47FT</b>	<b>4,123,510</b>	<b>0</b>	<b>3,814,280</b>	<b>309,230</b>	<b>7.5%</b>
		Zoning Stats for City/County combined (FY 14 Estimates)	*The County portion of shared City/County Inspections Dept. is 26.4% for Zoning Enforcement/Construction Control & 43% for Erosion Control in FY15. County revenues are then subtracted. This % changes from year to year based on a formula. Expenditures/revenues reflect County's adopted budget				

**COMMENTS:**

- County must perform duties set forth in GS 153A-352 pursuant to GS 153A-351(a1).
- Joint department authorized by GS 153A-353.
- Erosion Control Ordinance FCC Chapter 9.
- Zoning Control Ordinance FCC Chapter 23.
- Zoning Board of Adjustment may approve variances and special use permits.
- City through a City/County Agreement provides service. This Agreement specifies the County's percentage of the budget by a formula.
- Even though this service is required, the level of funding is at the discretion of the Board.
- The formula used to determine each jurisdiction's share of costs is based on actual data for the most recently completed year. As a result, the revenues generated by the City or County may be more than anticipated costs. When this occurs, it is shown as a negative number in the affected column.
- Positions are City employees and shown for reference only.

## Medical Examiner

The Medical Examiner is appointed by the State Medical Examiner.

The Medical Examiner is required by State law to examine dead bodies to ascertain the cause of death when a physician is curious about or unable to determine the cause of death.

When the Medical Examiner is suspicious about a death or the circumstances surrounding it, he is allowed to perform autopsies.

Also investigates deaths for out-of-state and out-of-county residents.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/ Fed.	Other/ Fees		
m		<b>Medical Fees</b> Medical examinations 303	24,000			24,000	100.0%
m		<b>Autopsies</b> Autopsies 143	166,000			166,000	100.0%
		<b>Total</b>	<b>190,000</b>			<b>190,000</b>	<b>100.0%</b>
Statistics are for FY 14							

### COMMENTS:

- County required by GS 130A-382, 130A-383, 130A-384 and GS 130A-387 to provide a Medical Examiner.
- Level of funding is not at the discretion of the Board.
- Autopsies cost \$1250 per
- Medical Fees are \$100 per investigation

# CenterPoint Human Services

Manages Mental Health, Developmental Disabilities, and Substance Abuse services for residents in Forsyth, Stokes, Davie, and Rockingham counties.

- Program Services:
  - Local Management Entity Core (LME)** includes agency administrative units: CEO, Human Resources, Medical Director, Planning & Accountability, Finance, Customer and Community Services, Provider Services and Care Management.
  - LME (Service System Support)** includes Forsyth County services (pharmacy, automotive, print shop, maintenance, janitorial and security charges) plus additional local and state funding to be used for system support.
  - Behavioral Health Contracts** include outpatient, case management, day treatment, preschool enrichment, residential, psychiatric and medication management, psychosocial rehabilitation, assertive community treatment, supported living, developmental daycare, vocational programs, education and prevention, and outpatient detoxification services.
  - Contracted Services (Other)** include housing programs.

The Local Management Entity is supported by a strong network of public and private community agencies: ARCA; Arc Services; Daymark; The Enrichment Center; Group Homes of Forsyth; Partnership for a Drug Free NC; Special Children's School; RHA and over 400 additional providers.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
I		<b>Local Management Entity Core (LME)</b>	17,567,649	17,456,049	111,600	0	0.0%
I		<b>Local Management Entity (Service System Support)*</b>	4,113,179	100,000	1,352,547	2,660,632	64.7%
I		<b>Behavioral Health Contracts</b>	143,599,219	137,924,200	2,286,945	3,388,074	2.4%
I		<b>Contracted Services (Other)</b>	316,050	316,050		0	0.0%
		<b>Services Provided</b>					
		# Clients served (unduplicated)					
		Children/Adult	3,097,748				
		<b>Diagnosis - Children/Adult</b>					
		Intellctl./Devlp. Disabilities	1,300				
		Mental Health	7,698				
		Substance Abuse	948				
		Dual Diagnosis	601				
		Other	34				
		*\$100,000 revenue is shown for ABC Bottle Tax					
		<b>Total - 210FT/15PT</b>	<b>165,596,097</b>	<b>155,796,299</b>	<b>3,751,092</b>	<b>6,048,706</b>	<b>3.7%</b>
		Statistics are for FY 14					

**COMMENTS:**

- Counties are required to support the LME serving their catchment area GS122c-115(b).
- Counties may not reduce county appropriations for current operations and on-going services of LME because of revenues available from State allocated funds, client fees, or LME fund balances GS122c-115(d). However, counties can reduce the appropriation to LME for one time special needs. Counties may also reduce appropriations through across the board budget reductions. Counties are not required to increase funding.



## Public Health

To protect & promote the health of County residents by: providing health care & prevention outreach for the medically underserved; preventing and controlling the spread of disease; helping to keep the community clean & safe; offering educational programs & keeping records on births, deaths & the major causes of death & morbidity.

- Eight (8) programs:
  1. **Administration** provides management for the department as well as, computer operations, vital records, medical records, statistical surveillance unit, and Bioterrorism Preparedness and Response Program.
  2. **Lab Services** provides for specialized procedures necessary to detect, control, or eliminate disease.
  3. **Environmental Health** inspects Health Department regulated facilities in order to ensure high levels of sanitation; inspects septic tanks & water supplies, and provides vector control; enforces solid waste ordinance & manages franchise garbage system.
  4. **Preventive Health Services** strives to meet the diverse and changing health needs in Forsyth County. Programs are provided to educate and encourage healthy lifestyle behaviors to prevent or delay the onset of disease, improve health, and to promote a higher quality of life. Individuals, groups, and organizations throughout the county are served to improve the health of our community.
  5. **Nursing** provides adult/maternal/child health, communicable disease svcs., family planning activities & speech/hearing svcs.
  6. **WIC** provides nutrition education & food vouchers to: breastfeeding & pregnant women; infants & children (State funded).
  7. **Pharmacy** provides a formulary and medical supplies for Public Health, CenterPoint Human Services and Emergency Medical Services. Also, infant formula is provided for WIC clients.
  8. **Dental Clinic** provides dental services to Medicaid eligible adults in the community.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %	
				State/Fed.	Other/Fees			
I	s	<b>Administration - 22.85FT</b> Vital Records Processed	11,459	2,133,496	271,514	33,125	1,828,857	85.7%
I	s	<b>Lab Services - 5FT</b> Lab tests completed locally	53,891	505,231	70,000	5,000	430,231	85.2%
I	s	<b>Environmental Health - 32.70FT/3PT</b> Food & lodging total inspections Water/wastewater complaints investigated Solid waste complaints Public swimming pools inspected Mosquito breeding sites treated	1,907 259 631 474	2,362,846	38,565	147,251	2,177,030	92.1%
I	s	<b>Preventive Health - 35FT</b> Educational sessions attendees Community event attendees Consultation/tech assistance School age dental screenings Interpreter sessions with clients	18,093 3,455 9,804 130 13,543	2,169,300	677,926	5,500	1,485,874	68.5%
I		<b>Nursing Service - 112.25FT/4PT</b> Family planning clinic visits Communicable disease invest. STI Clinic screenings	3,040 1,648 9,703	8,780,732	2,839,950	2,746,005	3,194,777	36.4%
I	x	<b>WIC - 44.95FT</b> Individual client education	33,611	2,238,293	2,236,087		2,206	0.1%
I	x	<b>Pharmacy - 5.05FT</b> Prescriptions filled	46,719	4,473,697		5,448,416	(974,719)	(21.8%)
I	x	<b>Dental Clinic - 11.20FT</b> Statistics unavailable		1,086,025		1,425,000	(338,975)	(31.2%)
		<b>Total - 269FT/7PT</b>		<b>23,749,620</b>	<b>6,134,042</b>	<b>9,810,297</b>	<b>7,805,281</b>	<b>32.9%</b>
Statistics are for FY 14								

### COMMENTS:

- County required to provide its residents with health services according to GSA 130A-34.
- Counties are required to perform numerous public health activities, some required by State law, some by Local Board of Health regulations, and some by contracts or grant agreements. With the exception of grants or contracts that specify local funding requirements, the funding required to meet these mandates is a matter of debate.

# Social Services

To insure that all people of Forsyth County who meet the criteria of Federal, State and County programs receive quality assistance and services; to help them gain a more meaningful and independent life when possible; and to render these services efficiently.

In the Level of Service report, administrative expenses are generally not included as a separate item within departments. Instead, the Level of Service distributes administrative costs across all programs. An employee ratio, or expenditure ratio is used to do the distribution.

- This department is divided into four (4) divisions: Administration, TEAM, Family & Children's Division, & Adult Services.
- Administration** includes general administration and staff responsible for fiscal activity in the other three services areas. DSS has their fiscal staff in all service areas reporting to the Business Officer.

(continued on next page)

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
l		<b>Administration - 37FT</b>	3,614,517		211,325	3,403,192	94.2%
m		Title XX Vendor Payment	244,131			244,131	100.0%
l		<b>TEAM Administration - 22FT</b>	1,138,522			1,138,522	100.0%
m		<u>WFFA-DayCare - 10FT</u>	13,268,463	13,330,020		(61,557)	(0.5%)
		Children served (avg per month)	2,912				
		Waiting list (June 2014)	1,149				
m		<u>WFFA-Family/Children's Medicaid-100FT</u>	4,396,363	779,752	80,500	3,536,111	80.4%
		Average monthly	29,359				
		<b>Subtotal</b>	<b>22,661,996</b>	<b>14,109,772</b>	<b>291,825</b>	<b>8,260,399</b>	
Statistics are for FY 14 unless otherwise noted							

### COMMENTS:

- County must provide Social Services - if State Director of Social Services determines mandated program costs are not adequate to meet need of County, then additional funding can be required by Secretary of Human Resources {GS 108A-88}.
- County is required to have Board of Social Services GS 108A, Article I, Part I.
- Social Services Director's duties outlined in GS 108A-14.
- Social Services Board selects County Director of Social Services {GS 108-A-9(a)}, develops policies & plans {GS 108A-9(2)}; consults with Director on budget {GS 108A-9(4)}, & has other duties as may be assigned by the General Assembly, Social Services Commission or Board of Commissioners.

## Social Services (continued)

2. **Temporary Economic Assistance and Maintenance (TEAM) Division:** 1) WorkFirst Family Assistance/Daycare: Four units provide WorkFirst Family Assistance, Family and Children's Medicaid, and subsidized daycare for children while parents are in school, training, or employed; 2) WorkFirst Family Assistance/Family & Children's Medicaid: Seven units determine new and ongoing eligibility for individuals and families requesting WorkFirst Family Assistance and/or Family & Children's Medicaid and North Carolina Health Choice; 3) Food Stamps: Determine eligibility for new and ongoing requests for food stamps; 4) Child Support: Four units establish and enforce child support obligations; 5) WorkFirst Employment Services: Three units provide comprehensive services leading to economic self-sufficiency.

**Revenue:**

WFFA-Family/Children's Medicaid is where Medicaid applications are generated for WorkFirst and Adult Medicaid. The administrative reimbursement revenue is found in the Adult Division under "Medicaid" revenues. RHC Unit revenues are also recorded in Adult Services "Medicaid" revenues.

(continued on next page)

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
m		<u>Food Stamps - 49FT</u> Households served (month avg.) 26,653	2,379,113	2,348,376		30,737	1.3%
l		<u>Child Support - 48FT</u> Collected in FY 2014 21,677,147 Cases (monthly average) 15,556	2,451,050	2,589,093	43,500	(181,543)	(7.4%)
l		<u>WorkFirst Employment Svcs. - 12FT</u>	1,619,542	836,228		783,314	48.4%
l		<u>Community Transportation Grant</u>	239,898	50,000		189,898	79.2%
l		<b><u>Family &amp; Child Svcs. Administration-5FT</u></b>	473,297	2,726,437		(2,253,140)	(476.1%)
l		<u>Family Counseling Unit - 5FT</u> Families active (June 2014) 302	377,906			377,906	100.0%
l		<u>Adoptions - 9FT</u> Children placed for adoption 24	1,673,636	93,654	2,000	1,577,982	94.3%
m		<u>Child Custody - 12FT</u> Children in custody (mo. avg.) 169 Foster Home Units 750	640,493			640,493	100.0%
		<b>Subtotal</b>	<b>32,516,931</b>	<b>22,753,560</b>	<b>337,325</b>	<b>9,426,046</b>	
Statistics are for FY 14 unless otherwise noted							

**COMMENTS:**

- While the County must provide adequate funding for the mandated programs' cost, the remaining funds are not at the discretion of the Board of County Commissioners.
- Protective Svcs.-Adult is mandated by GS 108A-103, GS 108A-14, GS 108-71 & Title XX of the Social Security Act.
- In-Home GS 108A-71, GS 143B-153 (Social Svcs. Commission), & Title XX of the Social Security Act.
- Protective Svcs-Children GS 7B-302, GS 7B-300, GS 108A-14, GS 108A-71 & Title XX of the Social Security Act.
- Adoptions GS 48-9.1, GS 108A-14, GS 108A-25, GS 108A-71 & Title XX of the Social Security Act.
- Fraud Investigations - Federal Regulations.
- Child Support GS 110-130, 130.1.

## Social Services (continued)

3. **Family & Children's Division:** 1) Family Counseling Unit: provides treatment for families who have been referred from Child Protective Services; 2) Adoptions: works with people who want to adopt children; who want to give up children for adoption; and places children for adoption who are legally free of their parents; 3) Child Custody: three units work with children 0-18 who are in the legal custody of the agency; 4) Foster Homes Unit: licenses, re-licenses foster homes, and trains current and prospective foster parents; 5) Independent Living: provides specialized services to children in foster care who are between the ages of 13 and 21; 6) Case Planning/Case Management (Child Protective Services. Treatment): two units provide services to families referred from CPS investigations in order to prevent further abuse/neglect; 7) Protective Services: four units investigate cases of child abuse and neglect; 8) Court Ordered Payments: provides funds to meet the needs for treatment of children in foster care.

**Revenue:**

*Family Counseling Unit & CPS Treatment* revenue is included in Foster Care Reimbursements, WorkFirst reimbursements, *Adult Services Administration's* SSBG revenues. *Family & Child Services Administration* revenue includes administrative reimbursements for the *Child Custody, Protective Services-Child, Foster Care* and *Adoptions* units.

(continued on next page)

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
m		Foster Care - 23FT	3,717,783	1,125,000	180,000	2,412,783	64.9%
		# Licensed Homes (June 2014)	62				
		LINKS Children (June 2014)	118				
		Adoptions Finalized	24				
l		CPS In-Home Svcs. - 11.50FT	558,816			558,816	100.0%
l		Protective Services-Child - 44.50FT	2,852,820	633,635		2,219,185	77.8%
		Investigations opened (cases)	4,630				
		Reports investigated	2,952				
m		Court Ordered Payments	24,000			24,000	100.0%
		Custody County Pays	1,123				
x		Special Children's Adoption Fund	55,000			55,000	100.0%
		<b>Subtotal</b>	<b>39,725,350</b>	<b>24,512,195</b>	<b>517,325</b>	<b>14,695,830</b>	
Statistics are for FY 14 unless otherwise noted							

**COMMENTS:**

- Foster Homes Unit GS 108A-48-50, GS 108A-25, GS 108A-71 & Title XX of the Social Security Act.
- WFFA mandatory as of July 1, 1995 by Executive Order of the Governor/President's Welfare Act August 1996.
- Child Daycare - Title IV A & B Social Security Act, Title IXX & XX of the Social Security Act.
- Child Custody GS 108A-14.
- Title XX-Federal Regulation -Social Security Act.
- Crisis Intervention Program (CIP) GS 108A-25.
- Adult Placement GS 108A-14.
- Aid to the Blind GS 111-14.

## Social Services (continued)

4. **Adult Services:** 1) In-Home Aide Services: two units provide daily caring services to allow elderly and handicapped to remain at home; 2) Crisis Intervention: provides households with funds to meeting heating or cooling related emergencies; 3) Special Assistance: provides supplement payments for individuals in domiciliary care whose own income is not sufficient to pay for the care; 4) Low Income Energy Assistance Program (LIEAP): takes applications and approves assistance for LIEAP; 5) Protective Services: investigates cases of alleged adult abuse, neglect, or exploitation; and services at-risk for these conditions; 6) Adult Placement Unit: licenses, monitors, and investigates complaints on domiciliary care homes, and places individuals in assisted living or skilled nursing facilities. Carries out the guardianship function for adults no longer able to manage their affairs; 7) In-Home Services Unit: provides necessary support which allows the elderly or handicapped to remain at home; 8) Medicaid: Two units administer the Medicaid & Special Assistance Programs for elderly & disabled persons.

### Revenue:

Adult Services Administration revenue is primarily from the Social Services Block Grant. These revenues are generated by programs across all DSS Divisions, but the revenue is recorded in *Adult Services Administration*. *Protective Services-Adult*, *Adult Placement*, & *In-Home Services* revenue are recorded in *Adult Services Administration* Social Services Block Grant revenue.

(continued on next page)

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed.	Other/ Fees		
		<b>Adult Services Administration - 5FT/1PT</b>	428,747	1,160,569	500	(732,322)	(170.8%)
I		<u>In-Home Aides - 22FT</u> Number Clients (month avg) 169	772,902	363,000		409,902	53.0%
I		<u>Crisis Intervention</u>	1,287,491	1,287,491		0	0.0%
m		<u>Special Assistance</u>	2,592,261	12,000		2,580,261	99.5%
I		<u>LIEAP - 1PT</u>	310,341	261,264		49,077	15.8%
I		<u>Adult Protective Services - 12FT</u> APS - Outreach 35 APS - Intervention 210 APS - Info & Referral 507	801,587	31,767		769,820	96.0%
I		<u>Adult Placement - 7FT</u>	446,210	86,169		360,041	80.7%
		<b>Subtotal</b>	<b>46,364,889</b>	<b>27,714,455</b>	<b>517,825</b>	<b>18,132,609</b>	
Statistics are for FY 14 unless otherwise noted							

### COMMENTS:

- WFFA GS 108A-27, GS 108A-25, GS 108A-39.1.
- Low Income Energy Assistance Program (LIEAP) GS 108A-25.
- Food Stamps GS 108A-51, GS 108A-25.
- Medicaid GS 108A-54, GS 108A-25 and Special Assistance GS 108A-40.

## Social Services (continued)

The following are miscellaneous programs or grants that fall throughout the Social Services Department:

1) Title XX: provides payments for materials, fees, and supplies in connection with services, such as, transportation, meals, emergency shelter, health support services; housing; home improvement, and adult daycare; 2) Aid to the Blind: delineates the County's share of State aid to the blind; 3) Legal Services: includes two Assistant County Attorneys assigned to the agency to work in the area of child support enforcement and child welfare.

(continued on next page)

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed.	Other/ Fees		
I		<u>In-Home Services - 9FT</u> # of Services provided 3126	538,170			538,170	100.0%
m		<u>Aid to the Blind</u>	20,400			20,400	0.0%
m		<u>Medicaid 31FT</u> Cases served (mo. Avg.) 16,020	3,179,720	7,096,982	90,000	(4,007,262)	(126.03%)
x		<u>Share the Warmth</u>	16,539	16,539		0	0.0%
x		<u>LIEAP Services</u>	1,934,440	1,934,440		0	0.0%
		<b>Total - 474FT/2PT</b>	<b>52,054,158</b>	<b>36,762,416</b>	<b>607,825</b>	<b>14,683,917</b>	<b>28.2%</b>
Statistics are for FY 14 unless otherwise noted							

COMMENTS:

# Youth Services

To provide secure short-term care to juveniles who are accused or adjudicated pending court action, or who are awaiting transfer to another facility.

- Provides attendants to organize and supervise daily activities; Schools provide a teacher for 6 hours daily; Correct Care Solutions provides medical care & weekly STD education; Center point provides substance abuse testing and education.
- Provides counseling services to juveniles detained.
- Provides support and administration of annual Juvenile Crime Prevention Council Fund Plan for Forsyth County.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
I		<b>Youth Detention Services-16.6FT/6PT</b>	1,272,105	575,000		697,105	54.8%
		Avg # of Youth per Day	13				
		Forsyth County	4				
		Other County	9				
		Average Length of Stay (days)	13				
		Utilization	63.0%				
I		<b>JCPC Support - 0.40FT</b>	713,108	713,108		0	0.0%
		<b>Total - 17FT/6PT</b>	<b>1,985,213</b>	<b>1,288,108</b>		<b>697,105</b>	<b>35.1%</b>
Statistics are for June 2014							

**COMMENTS:**

- No legal requirement to provide this service in the County.
- If County chooses to have Youth Center, must meet certain minimum standards.
- Level of funding is at Board's discretion.

## N.C. Cooperative Extension Service

Serves the educational needs of the farmers, families, youth and community leaders. The knowledge generated through research remains the goal of the N.C. Cooperative Extension Service. The organization's mission is to help individuals, families, and communities put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

- Six (6) programs:
  1. **Administration** provides management.
  2. **Economic Assistance** provides training and advice to improve farm and agri-business profitability, environmental quality and urban horticulture.
  3. **Home Economics** helps improve families' quality of living.
  4. **Community/Youth Development** teaches leadership development and community improvement; Youth Development teaches science and technology and their application to young people.
  5. **County Ag Building** - includes the costs for maintaining the Agriculture Building on Fairchild Drive. Included are such costs as solid waste disposal, maintenance service, water & sewer, electricity and natural gas. Tenants in the building reimburse the County for a proportionate share of direct and indirect costs.
  6. **Conservation of Natural Resources** provides support to the Soil & Water Conservation District, reviews erosion control plans, provides awards to local farmers for installation of Best Management Practices, & works to preserve the County's working farmland.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
	x	<b>Administration - 1.10FT</b>	75,985		33,077	42,908	56.5%
	x	<b>Economic Assistance - 7.40FT</b>	225,981		27,500	198,481	87.8%
	x	<b>Home Economics - 3.50FT</b>	141,600	40,627		100,973	71.3%
	x	<b>Community Development - 1.75FT</b>	95,983	14,000	4,000	77,983	81.2%
	x	<b>Youth Development - 2.25FT</b>	86,464	38,880	21,490	26,094	30.2%
	x	<b>Arboretum @ Tanglewood - 1PT</b>	30,810		5,000	25,810	83.8%
	x	<b>County Ag. Bldg.</b>	40,900			40,900	100.0%
		Certification training attendees	298				
		Total volunteer hours	29,599				
		Youth in School Enrichment	4,397				
		Total client education/services	135,781				
		Telephone requests for info	12,206				
		Food safety education	905				
		Crop/livestock producers assist	4,016				
		Media presentations	152				
		<b>Conservation of Nat Res. - 1FT/1PT</b>	174,135	24,600	22,850	126,685	72.8%
		<b>Total - 17FT/2PT</b>	<b>871,858</b>	<b>118,107</b>	<b>113,917</b>	<b>639,834</b>	<b>73.4%</b>
Statistics are for FY 14							

### COMMENTS:

- Formed through Memorandum of Understanding between NC Cooperative Ext. Service, NCSU, NC A&TSU & Forsyth County.
- No State or County legislation to provide service.
- Memorandum of Understanding exists that outlines roles and responsibilities.
- Level of funding is at discretion of Board of Commissioners.
- CCAP is the statewide Community Conservation Assistance Program.



# Forsyth Technical Community College

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

- Six (6) divisions:
  1. **Administration** includes the senior level administrators with responsibilities for the management of the institution as a whole.
  2. **Curriculum Instruction** includes the cost of all activities that directly involve the delivery of credit instruction to students that are seeking a degree, diploma, or certificate.
  3. **Non-Curriculum Instruction** includes the cost of all activities that directly involve the delivery of non-credit instruction to students who are seeking personal and professional development thru occupational, community services, adult high school and preparation for retraining and upgrading skills.
  4. **Plant Fund/Operations** includes the maintenance of buildings, grounds, vehicles, electrical, plumbing & other general plant operations. Custodial includes the costs necessary for the continuous operation of the plant and grounds. Security provides for a safe & secure environment for faculty, staff, students & visitors on campus.
  5. **Institutional Expenses** include the cost for the college-at-large. This includes planning, insurance, legal fees, dues, advertising, marketing, print shop, bookstore, SGA, financial aid, etc.
  6. **Other Expenses** include the costs associated with admissions, office, registration, counseling, career guidance, placement, etc.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Federal	Other/Fees		
	x	<b>Administration</b>	1,431,237	1,431,237			0.0%
	x	<b>Curriculum Instruction</b>	24,439,847	24,439,847			0.0%
	x	<b>Non-Curriculum Instruction</b>	5,615,101	5,615,101			0.0%
I		<b>Plant Fund/Operations</b>	28,090,890	2,281,396	19,476,501	6,332,993	22.5%
		Maintenance - 23FT/1PT					
		Custodial - 11FT/4PT					
		Security - 4FT					
I		<b>Institution-1FT</b>	60,739,519	11,078,889	46,491,244	3,169,386	5.2%
	x	<b>Other Expenses</b>	3,988,490	3,988,490			0.0%
	x	Placement					
		Resume/interview assist.	166				
		Resume/interview workshops	15				
		Employer visits	18				
		Jobs posted	507				
		Career days	1				
		Employment assistance	374				
		Employment follow-up	261				
		<b>Total - 39FT/5PT</b>	<b>124,305,084</b>	<b>48,834,960</b>	<b>65,967,745</b>	<b>9,502,406</b>	<b>7.6%</b>
		<b>Total Employees - 555FT/956PT</b>					
		Statistics are for FY 14					

**COMMENTS:**

- County must fund plant-related expenses for acquisition of land, erection of buildings, purchases of automobiles, buses, trucks and other motor vehicles; purchase of maintenance related equipment {GS 115D-32}.
- County must fund support services such as insurance for building contents.
- County must fund expenses associated with plant operation and maintenance such as janitorial & maintenance; employee salaries; fuel, power, and telephones; operation of motor vehicles, maintenance of furniture, equipment and buildings {GS 115D-32}.
- All other funds are at the Board's discretion.
- All funding shown not reflected in County budget.
- County funds 39FT and 5PT positions.
- After budget adoption, General Assembly approved a budget including a one-time raise for FTCC employees. These funds were included in the Non-departmental budget (\$46,060) & is not included in the numbers above. In addition, 1FT maintenance position was approved but funding not included. These funds were also transferred post budget adoption from Non-departmental funds and not reflected above (\$25,506).

# Winston-Salem/Forsyth County Schools

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

- Five (5) programs:
- 1. **Instructional Programs** are subdivided: a) Regular Instructional covers instructional activities designed to prepare students as citizens, family members & employees; b) Special Instructional covers instructional activities designed to help pupils with special needs;c) Co-curricular Instructional provides opportunities to participate in school sponsored activities;d) Student Svcs. includes social work, guidance, psychological svcs., media & library; e) Other Instructional Programs include employee benefits for all instructional programs & additional pay for instructional programs.
- 2. **Support Svcs.** include: a) Pupil Support includes direction & clerical support for Student Svcs.; b) Instructional Staff Support includes improvement of instructional svcs. & educational media svcs., & career development svcs.; c) Administration Support includes executive & general administration; d) School Administrative Support Svcs. includes activities performed by principals & their office staff; e) Business Support fiscal svcs., transportation, child nutrition, & plant maintenance; f) Central Support includes such things as research & development, informational services; statistical svcs. & data processing svcs.; g) Other Support Svcs. provides for employee provides for employee benefits.
- 3. **Ancillary Services** include the costs of daycare services at Schools hosting the new magnet express bus stop as well as all nutrition services.

(continued on next page)

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
		<b>Instructional Programs</b>					
	s	Regular	219,229,807	175,846,214	9,745,908	33,637,685	15.3%
	s	Special Population	64,617,087	57,926,737	1,328,738	5,361,612	8.3%
	s	Alternative	39,506,770	38,216,400	14,250	1,276,120	3.2%
	s	School Leadership	26,578,745	19,259,154		7,319,591	27.5%
	s	Co-Curricular	3,782,755			3,782,755	100.0%
	s	School Based Support	30,274,400	21,494,013		8,780,387	29.0%
		<b>Total Instructional Programs</b>	<b>383,989,563</b>	<b>312,742,518</b>	<b>11,088,896</b>	<b>60,158,150</b>	<b>15.7%</b>
		<b>Support Services</b>					
	s	Support & Development	2,451,565	1,135,194	30,103	1,286,268	52.5%
	s	Special Population Support	1,889,683	1,158,974	54,239	676,470	35.8%
	s	Alternative Programs Support	1,265,720	860,863	32,635	372,222	29.4%
	s	Technology Support	3,057,787	0	586,765	2,471,022	80.8%
	s	Operational Support	55,076,376	22,617,435	2,203,827	30,255,114	54.9%
	s	Financial & Human Resources	5,201,464	791,180		4,410,284	84.8%
	s	Accountability	755,709			755,709	100.0%
	s	System-Wide Pupil Support	840,688	7,500		833,188	99.1%
	s	Policy, Leadership & Public Relations	2,579,448	660,716		1,918,732	74.4%
		<b>Total Support Services</b>	<b>73,118,440</b>	<b>27,231,862</b>	<b>2,907,569</b>	<b>42,979,009</b>	<b>58.8%</b>
m		<b>Ancillary Services</b>					
		Community Services	356,160		-8,800	364,960	102.5%
		Nutrition Services	22,258,448	70,000	22,170,348	18,100	0.1%
		<b>Total Ancillary Services</b>	<b>22,614,608</b>	<b>70,000</b>	<b>22,161,548</b>	<b>383,060</b>	<b>1.7%</b>
		<b>Subtotal</b>	<b>479,722,611</b>	<b>340,044,380</b>	<b>36,158,013</b>	<b>103,520,219</b>	

\*All \$ included are not reflected in County budget.

**COMMENTS:**

- County Commissioners are responsible for funding repair and maintenance of school property GS 115C-524.
- County Commissioners must provide garage and maintenance equipment for school buses GS 115C-249e.
- County Commissioners have discretion over all other funding.
- All funding shown not reflected in County budget.

## Winston-Salem/Forsyth County Schools (Continued)

4. **Non-Programmed Charges** include the funds anticipated to be transferred from the School budget to qualified charter schools as required by law.
5. **Capital Outlay** is subdivided: a) Cat. I-Land & Bldg. Improvements; b) Cat. II-Furniture & Equipment, c) Cat. III-Vehicles.

Mandate	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
m		<b>Non-Programmed Charges</b>					
		Payments T/O Governmental Units	6,432,431	683,691	1,248,740	4,500,000	70.0%
		Unbudgeted Funds	11,654,313	11,654,313		0	0.0%
		<b>Total Non-Programmed Charges</b>	<b>18,086,744</b>	<b>12,338,004</b>	<b>1,248,740</b>	<b>4,500,000</b>	<b>24.9%</b>
		<b>Total Operating Expense</b>	<b>497,809,355</b>	<b>352,382,384</b>	<b>37,406,753</b>	<b>108,020,219</b>	<b>21.7%</b>
		<b>Capital Outlay</b>					
I		Regular	2,383,943		190,000	2,193,943	92.0%
I		Operational Support	1,745,793		25,000	1,720,793	98.6%
I		Accountability	1,400		0	1,400	100.0%
I		System Wide	79,500		0	79,500	100.0%
I		Tfr to 2014 Schools Maint. CPO	1,735,000		0	1,735,000	100.0%
		<b>Total Capital Outlay</b>	<b>5,945,636</b>		<b>215,000</b>	<b>5,730,636</b>	<b>96.4%</b>
		<b>Grand Total</b>	<b>503,754,991</b>	<b>352,382,384</b>	<b>37,621,753</b>	<b>113,750,855</b>	<b>22.6%</b>

# Library

To meet the needs of individual citizens, business and government for information and for educational and recreational needs.

- Organized into three (3) divisions:
  1. **Administration** provides management and support for the Central and Branch libraries.
  2. **Headquarters Division** provides research, genealogy, pleasure reading, audio video, children's materials, career, education and job related materials as well as public access microcomputers and typewriters through departments such as Business Science and ACE, Periodicals/Public Documents, North Carolina Room, Humanities, Audio Visual/Circulation and Children's Department. Reserves, inter-library loans, collection control and circulation of library materials are maintained through Audio Visual/Circulation Department.
  3. **Extension Division** operates the Outreach Service Department, and nine branch libraries.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed.	Other/ Fees		
	x	<b>Administration - 17FT</b>	1,566,659	285,612	30,950	1,250,097	79.8%
	x	<b>Headquarters - 28FT/11PT</b>	2,424,461	57,800	17,022	2,349,639	96.9%
	x	<b>Extension - 44FT/22PT</b>	3,361,519		74,780	3,286,739	97.8%
		<u>Circulation</u>					
		In-House Circulation	594,439				
		Reference Questions	509,926				
		Program Attendance	81,141				
		Total Computer Users	372,050				
		Total Meeting Room Users	52,530				
		Total Circulation	1,818,911				
		Public Access Computers	2.7 per 5,000 pop.				
		Books per capita - 2.03					
		<b>Total - 89FT/33PT</b>	<b>7,352,639</b>	<b>343,412</b>	<b>122,752</b>	<b>6,886,475</b>	<b>93.7%</b>
		Statistics are for FY 14					

**COMMENTS:**

- No legal mandate to provide this service, but County may follow GS 153A-263, GS 153A-265, GS 153A-268.
- If chosen, must follow GS 153A-264, GS 153A-266, GS 153A-267, GS 153A-269.
- Board of Trustees duties outlined in FCC 11.5-11 through 11.5-13.
- Level of funding is at Board's discretion. Budgeting below previous year's budget will result in loss of State and Federal revenue.

# Parks & Recreation

To develop, acquire, operate and maintain a Park System and to provide comprehensive recreation programs for the use and enjoyment of Forsyth County residents.

- Administration provides human resources support, financial controls & reporting, plus management of the County-wide Parks System. Six of the ten parks are located in unincorporated areas. All parks may be used by the public.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
x		<b>Administration - 5.3FT</b>	731,292			731,292	100.0%
		<b>Maintenance - 3.65FT/1.52PT</b>	458,787			458,787	100.0%
		<b>Parks Sites - Visitors</b>					
x		Horizons - 1.55PT 270,770	38,695		3,750	34,945	90.3%
x		Old US 421 - 2PT 82,926	19,716			19,716	100.0%
x		Union Cross - 4PT 275,909	104,367		12,900	91,467	87.6%
x		Joanie Moser - 2PT 221,081	45,059		3,400	41,659	92.5%
x		CG Hill - 2PT 236,937	40,285		300	39,985	99.3%
x		Walkertown - 2PT 367,639	44,342		8,100	36,242	81.7%
x		Kernersville Lake - 2.93PT 137,944	82,147		16,500	65,647	79.9%
x		Fred Sturmer	1,510			1,510	100.0%
x		Triad - 10FT/7PT 783,550	898,379		511,010	387,369	43.1%
x		Tanglewood - 52.05FT/95PT 778,236	5,367,386		3,884,100	1,483,286	27.6%
		<b>Total - 71FT/120PT</b>	<b>7,831,965</b>		<b>4,440,060</b>	<b>3,391,905</b>	<b>43.3%</b>
		Statistics are for FY 14					

**COMMENTS:**

- State authorizes County to provide Parks if County so chooses.
- No legal requirement for this service.
- Level of funding is at Board's discretion.
- Legal requirement by accepting Federal land and water conservation grant funds to maintain and operate C.G. Hill Memorial Park, Union Cross Park, Joanie Moser Memorial Park, Walkertown Community Park; by contract with Town of Kernersville-Kernersville Lake Park; and by contract with Guilford County-Triad Regional Park.

# Parks & Recreation - Tanglewood Revenue Producing Operations

To provide recreational, cultural and leisure activities in a well maintained green space for the citizens of Forsyth County.

- Seven (7) Programs.
  1. **Golf Operations** - offer championship golf courses and conditions, with premier instruction and learning facilities at economical, yet competitive pricing.
  2. **Accommodations** - offer clean rooms and courteous staff in a beautiful setting, with a diversified choice of amenities.
  3. **Campground** - provide quality camping experience for R.V. campers.
  4. **Special Events/Marketing** - offer safe, well-maintained facilities and grounds for special events and general public recreational use and provides special events such as the Festival of Lights.
  5. **Special Events/Festival of Lights** - offer a variety of special events through renters of concert shell/steplechase area. Provide a high quality experience with the Festival of Lights at a profit for the County.
  6. **Tennis** - provide tennis leagues, clinics, and tournaments for all ages through a lease operation.
  7. **Pool** - provide an aquatic experience for the entire family that is enjoyable and safe.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
x		<b><u>Golf Operations - 24.43FT/42.79PT</u></b>	2,155,416		1,970,500	184,916	8.6%
		Golf Rounds Played 51,370					
		Golf Tournaments 154					
x		<b><u>Accommodations - 2.65FT/2.42PT</u></b>	204,742		162,500	42,242	20.6%
		Rentals:					
		Lodgings 2,302					
		Facilities 386					
x		<b><u>Campground - .35FT/2.33PT</u></b>	85,073		168,150	(83,077)	(97.7%)
		Site Nights 6,036					
x		<b><u>Special Events &amp; Marketing - 2.5FT</u></b>	190,019		291,500	(101,481)	(53.4%)
		Shelter Rentals 500					
x		<b><u>Special Events/FOL - 3.8FT/13PT</u></b>	577,462		715,000	(137,538)	(23.8%)
		Festival of Lights Visitors 245,808					
x		<b><u>Tennis</u></b>	6,440		12,000	(5,560)	(86.3%)
x		<b><u>Pool - .8FT/8.21PT</u></b>	329,844		380,800	(50,956)	(15.4%)
		Attendance 52,310					
		<b>Total - 34.53FT/68.75PT</b>	<b>3,548,996</b>		<b>3,700,450</b>	<b>(151,454)</b>	<b>(4.3%)</b>
		Statistics are for FY 14					

**COMMENTS:**

- No legal requirement for this service.

# Housing & Community Development

To provide affordable housing for low and moderate-income residents in unincorporated areas and small municipalities by effective use of State and Federal Grant Programs.

- Housing provides the following functions:
  1. Rehabilitation of existing houses.
  2. Building new houses where appropriate.
  3. Enforcement of Minimum Housing Code.
  4. Providing a first Time Home Buyers Program.
  5. Economic CDBG Grant writing and administration.
  6. Technical assistance to non-profit housing agencies.
  7. Provision of community development data to public agencies.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
	x	<b>Housing Administration - 5FT</b> Admin. required to build & rehab homes	415,945	20,000		395,945	95.2%
	x	<b>Emergency Rehab.</b>	15,000			15,000	100.0%
	x	<b>Minimum Housing Code Enforcement</b>	17,931			17,931	100.0%
		<b>Transfer to Housing GPO*</b>	27,690			27,690	100.0%
		<i>Housing Assistance</i>					
		Housing Rehab Completed	11				
		Housing Rehabs Started	8				
		<i>Home Buyers</i>					
		Applicants	12				
		Funds extended	\$ 1,350,375				
	x	<b>Code Enforcement</b>					
		Inspections	43				
		Complaints	67				
		Hearings	10				
		Compliance	0				
		<b>Total - 5FT</b>	<b>476,566</b>	<b>20,000</b>		<b>456,566</b>	<b>95.8%</b>
		Transfer to GPO in FY 15 consists of local match for HOME Program.					
		Total budgeted funds to be administered in the grant project ordinances: \$.72M in the 2012 Housing GPO, \$.96M in the 2013 Housing GPO, \$.53M in 2014 Housing GPO and \$.47M in 2015 Housing GPO.					
		Statistics are for FY 14					

**COMMENTS:**

- No legal mandate to provide this service.
- Level of funding is at Board's discretion.

# Budget & Management

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

**Budget & Management** provides the following:

- a) Required analyses, negotiations, and document production for the creation of the annual recommended budget;
- b) Management analyses and advice to County Management on various activities; c) Problem solving assistance to operating departments and County Management; d) Monitoring of budget and budgetary control; e) Generation of monthly, mid-year, and annual reports to the Manager and/or County Commissioners.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/ Fed.	Other/ Fees		
I	s	<b>Budget &amp; Management - 6FT</b>	487,903			487,903	100.0%
		Projects Completed 47					
		Perform required analyses, negotiations, and document production for the creation of the annual budget					
		Generate reports on countywide activities:					
		Monthly Yes					
		Mid-Year Yes					
		Year-End Yes					
		Maintain Capital Improvements Program					
		Prepare & present various reports for Commissioners' Annual Planning Workshop					
		Detailed Budget Presentation					
		Commissioners' Budget Workshops					
		<b>Total - 6FT</b>	<b>487,903</b>			<b>487,903</b>	<b>100.0%</b>
		Statistics are for FY 14					

**COMMENTS:**

- There is a legal requirement to have a County budget; Manager must prepare budget under GS 159-9, following requirement in Local Government Budget & Fiscal Control Act (LGBFCA) in GS 159-7.
- All budgeting matters outlined in GS 159-7 through GS 159-22.
- No legal requirement for budgeting department, though Manager has delegated this responsibility to Budget.
- Level of funding is at Board's discretion.



# Management Information Services

To further the goals of Forsyth County Government by providing an environment in which our personnel can work productively and communicate effectively.

- Eight (8) divisions:
  1. **Administration** provides management for department and long term IT planning for County.
  2. **E-Gov** develops and maintains the County's web pages and intranet.
  3. **DP Operations** operates the mainframe and other major computer equipment.
  4. **Programming** does programming for County departments, including GIS.
  5. **Client Services** oversees office automation, microcomputers throughout the County & departments.
  6. **Logistical Support** - Copier Management .
  7. **Networking** oversees the operation of the Wide Area Network and servers.
  8. **Training** provides computer training to County employees: Word, Excel, Outlook, PowerPoint, Publisher, Windows, attendant console, Cisco IP Phone, Performance Appraisal System, and customized training.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
	x	<u>Administration - 3FT</u>	488,055			488,055	100.0%
	x	<u>E-Gov - 12FT</u>	1,174,575			1,174,575	100.0%
	x	<u>DP Operations-Computer</u>	1,419,900		11,000	1,408,900	99.2%
	x	<u>Programming - 2FT</u>	208,407			208,407	100.0%
	x	<u>Client Services - 9FT</u> PC's maintained 2,000	1,027,631			1,027,631	100.0%
	x	<u>Logistical Support</u> Copier Management	268,428			268,428	100.0%
	x	<u>Comm. &amp; Interoperability - 12FT</u>	1,967,845		200	1,967,645	100.0%
	x	<u>Training - 2FT</u>	163,080			163,080	100.0%
		<b>Total - 42FT</b>	<b>6,717,921</b>		<b>11,200</b>	<b>6,706,721</b>	<b>99.8%</b>
Statistics are for FY 14							

## COMMENTS:

- No legal mandate to provide this service
- Level of funding is at Board's discretion.
- Lease purchase of computer equipment are located in Debt Service.

# 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; monthly, quarterly, mid-year, and annual reports to the Manager and/or Board of Commissioners; financial advice to the Manager & departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning the review of various County activities. The Department's Risk Management Section identifies and controls the risk of accidental loss to which the County and participating local agencies are exposed and arranges appropriate funding mechanisms for covered losses. Finance supports the Tourism Development Authority.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
I	s	<b>Finance - 23FT</b>	2,306,815		60,000	2,246,815	97.4%
		Financial advice to County Management					
		Comprehensive Annual Fin. Report					
		Single Audit Report					
		Interim Reports to Management					
		# County Check Payments 23,777					
		\$ Volume Paid by Check \$47,477,501					
		# County ACH Payments 5,232					
		\$ Volume ACH Payments \$37,992,576					
		Internal audits performed					
		Audits 2					
		Follow-ups 1					
		Special Projects 3					
		Continuing Ed - 40 annual hrs.					
		Risks identified and approp. coverages arranged					
		Financial Officer support provided to Tourism Development Authority.					
		<b>Total - 23FT</b>	<b>2,306,815</b>		<b>60,000</b>	<b>2,246,815</b>	<b>97.4%</b>
		Statistics are for FY 14					

**COMMENTS:**

- Financial Officer is required by GS 159-24.
- Duties are outlined in GS 159-24 to 27 and GS 159-29.
- Level of funding, except for the appointment of a Financial Officer and the funds needed to fulfill duties, is at Board's discretion.
- Official bonds are required by GS 58-72.
- Workman's Compensation is required by GS 97-3 and GS 97-7.

# General Services

To provide quality management of the County's facility, fleet and land assets in support of County, State Court and CenterPoint Human Services Departments in a manner consistent with the goals of Forsyth County.

- Organized into eight (8) divisions:
  1. **Administration** provides management for department as well as human resources support, financial controls and reporting.
  2. **Construction Management** provides services for planning, design, & construction administration for new facilities and renovation projects; manages ADA related facility projects & maintains facility management information system.
  3. **Facilities Services** provides and manages custodial, security, property control, warehousing, & recycling services for all County facilities.
  4. **Automotive Services** manages the operation and maintenance of all County vehicles.
  5. **Facilities Operations** maintains and operates heating & air conditioning, refrigeration, structural, electrical, roof maintenance program, plumbing, elevator, life safety systems in all County facilities; maintains building finishes and refurbishings; provides interior/exterior painting services; provides support services to Board of Elections during City & County elections.
  6. **Support Services** manages and operates County print shop and mail services.

(Continued on next page)

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
x		<b>Administration - 8FT</b>	836,373		1,200	835,173	99.9%
x		<b>Construction Management - 3FT</b> (Administration & Engineering) Manage all construction projects	226,604			226,604	100.0%
x		<b>Facilities Services - 54FT/4PT</b> (Admin., Janitorial, Security, Recycling, Property Control) Clean sq. ft. Manages recycling program Manages surplus property program Lbs.- paper shredded/recycled 214,320	2,003,190		6,000	1,997,190	99.7%
x		<b>Automotive - 11FT</b> Maintains fleet of vehicles Work orders completed 3,085 Gas/diesel gallons used 466,344 Accidents 62	2,991,294		51,000	2,940,294	98.3%
x		<b>Facilities Operations - 39FT</b> (Building Maintenance & HVAC) Provides facilities maintenance Total kWh power consumed 24,529,714 Total work orders completed 1,233	2,149,880			2,149,880	100.0%
		<b>Subtotal</b>	<b>8,207,341</b>	<b>0</b>	<b>58,200</b>	<b>8,149,141</b>	
Statistics are for FY 14							

**COMMENTS:**

- County must provide facility services to the State Court Offices pursuant to GS 7A-302.
- Department created in 1966 by Board.
- County has chosen to provide this service at current level.
- Level of funding at the discretion of the Board, except for maintenance of Courts.

## General Services (Continued)

7. **Grounds Maintenance** maintains the grounds, paving, and landscaping on all County property; constructs public parks; maintains facility waterproofing and utilities systems; maintains and installs road signs in unincorporated parts of the County; builds and maintains various outdoor structures; and maintains watershed dams. Provides support services to Board of Elections.
8. **Facilities Expenses** accounts for various costs, such as elevator maintenance, in multi-tenant facilities.
9. **Security** - provides building security for various county facilities.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
	x	<b>Grounds Maintenance - 17FT</b> Maintains grounds at all County facilities Maintains Foreclosed properties Maintains grounds & facilities for 8 public parks Maintains watershed dams Installs road signs at intersections Provide support svcs. for local elections Total work orders completed 2,596 Road name signs replaced 95 Acres Landscaped 650	907,753			907,753	100.0%
	x	<b>Support Services - 8FT</b>	1,408,850		18,500		
I		<b>Courts</b> Services to Court System including facility maintenance, furnishings, juror parking, virtual library & leases	827,820	450,000	600	377,220	45.6%
	x	<b>Facilities Expenses</b> Services to multi-tenant facilities including elevator maintenance, etc.	961,070		297,000	664,070	69.1%
	x	<b>Security</b> Contract security services for various County facilities Provides security services to HOJ, Public Health, Social Services, Main Library and all branch libraries, ES/Fire Depts., Linville Maintenance Complex and Government Center Weapons/contraband seized by Security 5,427 Security Incidents Investigated 237	782,250		8,000	774,250	99.0%
		<b>Total - 140FT/4PT</b>	<b>13,095,084</b>	<b>450,000</b>	<b>382,300</b>	<b>12,262,784</b>	<b>93.6%</b>
		Statistics are for FY 14					

COMMENTS:

# Human Resources

To provide Forsyth County Departments with services in recruitment/selection, classification pay, benefits administration, records maintenance, and training/internal communications.

- The Human Resources Department is organized along five (5) functional areas:
  - 1) Recruitment/Selection; 2) Classification/Pay; 3) Benefits Administration; 4) Records Maintenance; & 5) In-Service Training. The Department administers Board personnel policies on behalf of the Manager, provides advice and assistance to department managers on personnel related issues & offers training, pay & benefits services to 2,000+ employees.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/ Fed.	Other/ Fees		
I	s	<b>Human Resources Management - 9FT</b>	881,777			881,777	100.0%
		<u>Recruitment/Selection</u>					
		# Positions Filled 332					
		Screen Applications 59,650					
I	s	<u>Classification/Pay</u>					
		Special classification studies performed 11					
		External salary surveys solicited 0					
		Salary surveys completed for other entities 15					
		# of job classes 352					
	x	<u>Benefits Administration</u>					
		Employees receiving service award 108					
		Eligible employees receiving initial wellness screening 80%					
		Process employee retirements 72					
	x	<u>In-Service Training</u>	13,990			13,990	100.0%
		Coordinate/co-facilitate County Manager's annual supervisory training 12					
		Provide training sessions for employees, including new employee orientation & customized trainings for depts. 29					
		<b>Total - 9FT</b>	<b>895,767</b>			<b>895,767</b>	<b>100.0%</b>
Statistics are for FY 14							

**COMMENTS:**

- Manager is required to perform personnel function GS 153A-92.
- Manager must prepare position classifications and pay plans for Board.
- Manager must administer these plans in accordance with Board's policy and directives.
- Manager has delegated these functions to personnel.
- There is no legal mandate for this department to provide these services.
- Level of funding is at the Board's discretion.

# Planning

To provide visionary leadership for the comprehensive, creative community planning of our urban & rural areas & the enhancement of the natural environment. We value a beautiful, livable, harmonious & economically successful community.

Carries out the comprehensive long-range planning functions of Forsyth County & Winston-Salem including:

- Implementation and updating of Legacy, the adopted comprehensive plan for the County.
- Preparation of numerous small area plans that will eventually cover the entire County and City.
- Historic preservation and community appearance planning.
- Coordination and assistance in transportation planning.
- Preparation of recommendations on the location of public facilities.
- Preparation, maintenance & revision to the development regulations in the City-County Unified Development Ordinances.
- Coordination and assistance to developers, residents and local governments in the development review process.
- Preparation & maintenance of the County-wide street naming file & coordination of street naming through the E-911 System.
- Provide planning services under a reimbursement arrangement for the Town of Walkertown.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Federal	Other/ Fees		
	x	<b>Planning - 23FT</b>	2,612,980		1,366,140	1,246,840	47.7%
		Ensure at least 80% of approved plans meet the goals & policies of the Legacy Comprehensive Plan 90%					
		Rezoning 46					
		Certificates of Appropriateness 80					
		Planning Bldg Site Plan Reviews 7					
		Community Outreach Meetings 40					
		<b>Transportation Planning</b>	826,890		600,940	225,950	27.3%
		<b>Total - 23 FT</b>	<b>3,439,870</b>	<b>0</b>	<b>1,967,080</b>	<b>1,472,790</b>	<b>42.8%</b>
		Statistics are FY 14 estimates					

**COMMENTS:**

- All funding included not reflected in County budget.
- County may have comprehensive housing and zoning ordinances pursuant to Article 18, GS 153A-340, GS 153A-344. Local Act, Sessions Laws 1947, Chapter 677, authorized joint City-County Planning Board which started in 1948.
- Zoning ordinances are found in FCC Chapter 23.
- North Carolina General Statutes require that in order to exercise zoning powers, the County must also have a Comprehensive or General Plan in place, and refer to it in making zoning decisions. Also, under Chapter 677, 1947 Session Laws of the North Carolina General Assembly, as amended, Forsyth County is required to have their Planning Board prepare and adopt a general plan for the physical development of the County. Through the same special legislation, the creation of a joint City-County Planning Board was authorized.
- The level of funding is at the County's discretion, however our Agreement with the City of Winston-Salem specifies that costs are to be shared 50/50.
- Positions are City employees and not reflected in County position count.

# Purchasing

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

- Joint City/County department.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Federal	Other/ Fees		
I		<b>Purchasing - 6FT</b>	473,150		364,180	108,970	23.0%
		# of Purchase Orders & Contracts per Purchasing position 1,080					
		Total purchase orders and contracts written (City/County combined) 3,240					
		<b>Total - 6FT</b>	<b>473,150</b>	<b>0</b>	<b>364,180</b>	<b>108,970</b>	<b>23.0%</b>
		Statistics are FY 14 estimates					

**COMMENTS:**

- All funding for department not reflected in County budget.
- County must have a purchasing function though it need not reside in this department.
- County must follow GS 143-129 for construction contract bids for more than \$300,000 and for equipment bids for more than \$90,000.
- County must follow GS 143-131 on informal bid for construction contracts and equipment contracts of \$30,000.
- Level of funding is by agreement with City.
- Level of funding is at Board's discretion.
- Positions are City employees and not reflected in County position count.

# Attorney

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, to provide accurate legal advice upon which decisions can be made by the Board and County Departments.

- Provides service in four (4) categories:
  1. **Representation** of County to protect its interests through the initiation, defense, and conclusion of legal proceedings including court cases, administrative proceedings, and claims.
  2. Provides **advice** and information to Board of Commissioners, County departments, boards and agencies about legal matters.
  3. **Prepares and reviews** legal documents such as contracts, ordinances, resolutions, legislation and notices and litigation documents.
  4. Provides full-time legal support for the Department of **Social Services** in the areas of child support enforcement and child protective services.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
I	s	<b>Attorney - 6FT</b>	726,268			726,268	100.0%
		Legal Proceedings 23,225					
		Advice and Opinions 17,500					
		Legal Documents 73,400					
I		<b>Attorney - Social Services - 7FT*</b>	583,055			583,055	100.0%
		<b>Total - 13FT</b>	<b>1,309,323</b>			<b>1,309,323</b>	<b>100.0%</b>
*Salaries of attorneys and paralegals performing child welfare and child support enforcement services for the Dept. of Social Services are reimbursed by State & Federal funds at the rates of 75% and 66% respectively. Revenues are shown in DSS budget.							
Statistics are FY 14 estimates							

**COMMENTS:**

- Appointment of the County Attorney is required by N.C.G.S. 153A-114.
- With the exception of appointing a County Attorney, funding is at the discretion of the Board of Commissioners.
- Court cases include cases before the Small Claims Court, the District and Superior Courts, the N.C. Court of Appeals, the N.C. Supreme Court, the U.S. Bankruptcy Court, the U.S. District Court and the Fourth Circuit Court of Appeals.
- Administrative proceedings include representation before the Property Tax Commission, Equal Employment Opportunity Commission, Office of Administrative Hearings, State Personnel Commission, Employment Security Commission. Advice to Boards includes attending Board meetings as needed and providing information and advice to Board of Equalization and Review, Cable Review Committee, Department of Social Services Board, Zoning Board of Adjustment, Planning Board, Soil & Water Conservation Board, Environmental Assistance and Protection Board, Board of Public Health, and the Board of Elections.



# Board of Elections

To administer fair and impartial elections, register voters and accept campaign reports in accordance with Federal, State, County and Municipal laws and regulations.

- Four (4) programs:
  1. **Administration** prepares for elections and provides support for them. Also conducts special projects such as annexations.
  2. **Voter Registration** maintains current records, keeps accurate counts of new and changed registrations, and assigns voters to correct districts (congress, state, senate, judicial, state house, municipality, ward (if necessary), commissioner and school). Keeps records of voters voting. Implements National Voter Registration Act (1-1-95), & NC's rewritten voter registration laws (1-1-95); sends verifications and confirmations to voters and keeps track of returns, coordinates registration system to be compatible with new State registration system.
  3. **Campaign Reporting** accepts and audits campaigns.
  4. **State, County & Municipal Elections** conducts elections as required or requested by Federal, State and Local governments.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed./Local	Other/ Fees		
I		<b>Office Administration - 4.95FT</b>	459,077			459,077	100.0%
I		<b>Campaign Reporting - .50FT</b> See above description.	21,359			21,359	100.0%
I		<b>Voter Registration - 2.55FT</b> See above description.	139,620			139,620	100.0%
I		<b>Countywide Elections</b> See above description. Primary Regular	322,100			322,100	100.0%
I		<b>Municipal Elections*</b> See above description.  New registration applications processed 7,162 # of information changes made 7,247 # of registered voters as of June 240,548  <b>Total - 8FT</b>	<b>942,156</b>			<b>942,156</b>	<b>100.0%</b>
Statistics are for FY 14							

**COMMENTS:**

- Board of Elections is required by GS 163-30, GS 163-284, GS 163-284.1.
- Powers and duties are outlined in GS 163-33.
- Elections and election laws are outlined in GS 163, US Constitution, N.C. Constitution, municipal ordinances and other laws as applicable.
- Level of funding is discretionary.

# County Commissioners & Manager

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.

- Board sets policy.
- Manager executes policy and is responsible for the direction and supervision of all departments under the Board's general control.
- Manager's staff assists in these functions.
- Clerk to the Board is in Manager's Office.
- Clerk responds to informational and administrative needs of Board and Manager.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
I	s	<b><u>Manager &amp; Staff - 6FT/1PT</u></b> Supervise all departments, agencies  Represents county government in community planning & leadership roles  Faithfully execute orders, ordinances, resolutions, regulations of Board  Prepare/submit annual budget & capital program to Board  Maintain official minutes of Board meetings  Administrative tasks related to membership of Boards, committees and commissions	884,230			884,230	100.0%
	x	<b><u>Board Compensation</u></b>	171,471			171,471	100.0%
		<b>Total - 6FT/1PT</b>	<b>1,055,701</b>			<b>1,055,701</b>	<b>100.0%</b>

**COMMENTS:**

- Board of Commissioners is required by GS 153A-34, 153A-28.
- If Manager is employed, he/she is budget officer by GS 159-9.
- Manager must prepare and submit budget in accord with LGBFCA GS 159-7 thru 159-22; may delegate this responsibility.
- Manager not required but can be appointed by Board pursuant to GS 153A-82 if the County Manager plan has been adopted by the Board; 99 of 100 counties employ a Manager or Administrator
- Board must have a Clerk but the Clerk does not have to be full-time, can be appointed from other department (e.g. Register of Deeds can be Clerk to Board) GS 153A-111.
- Level of funding is at Board's discretion.

# Economic Development

Verify and expand the economic base and create quality jobs  
 business expansion and new business formation

- W-S Chamber of Commerce and WSBI increase employment opportunities for County residents through local business development.
- Downtown Winston-Salem Partnership markets City Center as cultural and historic heart of the community.
- Kernersville Chamber of Commerce increases employment opportunities in the eastern portion of the County.
- The Film Commission promotes the Piedmont to film production companies.
- The "Projects" section includes current contracts with businesses for the location and/or expansion of their operations within the County. The Downtown Parking Deck is a joint project with the City of Winston-Salem.

Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
	x	<b>Grantee Agencies:</b>					
		W-S Chamber of Commerce-See above.	62,064			62,064	100.0%
		Downtown W-S Partnership-See above.	4,906			4,906	100.0%
		Winston-Salem Business, Inc.-See above.	70,785			70,785	100.0%
		Kernersville Chamber-See above.	5,172			5,172	100.0%
		Film Commission-See above.	20,188			20,188	100.0%
		<i>Subtotal Grantee Agencies</i>	<i>163,115</i>			<i>163,115</i>	<i>100.0%</i>
	x	<b>Projects</b>					
		Bekaert	15,000			15,000	100.0%
		Downtown Parking Deck	426,640			426,640	100.0%
		Wexford WFUHS	250,000			250,000	100.0%
		Lowe's	189,390			189,390	100.0%
		Wake Forest Univ. Health Science	396,270			396,270	100.0%
		Grass America	33,600			33,600	100.0%
		NSA Aviation	75,000	75,000		0	0.0%
		Caterpillar	607,980			607,980	100.0%
		Piedmont Propulsion			30,374	(30,374)	
		<i>Subtotal Projects</i>	<i>1,993,880</i>	<i>75,000</i>	<i>30,374</i>	<i>1,888,506</i>	<i>94.7%</i>
		<b>Total Expenditures</b>	<b>2,156,995</b>	<b>75,000</b>	<b>30,374</b>	<b>2,051,621</b>	<b>95.1%</b>

**COMMENTS:**

- No legal requirement for this department.
- Level of funding is at the discretion of the Board.

# Non-Departmental

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

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
m		Utilities Commission	570,000	570,000			0.0%
l		PY Encumbrances	1,800,000			1,800,000	100.0%
	x	Special Gifts/Refunds	300,000		300,000		0.0%
	x	Salary Savings Vac.	(2,558,706)			(2,558,706)	100.0%
	x	Memberships & dues	148,558			148,558	100.0%
	x	Contingency	750,000			750,000	100.0%
l		Audit Fees	75,000			75,000	100.0%
	x	Survivor Benefits	20,000			20,000	100.0%
	x	Retiree Life Insurance	10,000			10,000	100.0%
	x	Retirees Hospitalization	3,050,000		415,000	2,635,000	86.4%
l		Other Post Employment Benefits (OPEB)	1,600,000			1,600,000	100.0%
m		Unemployment	500,000			500,000	100.0%
	x	Employee Performance Adjustments	1,462,995			1,462,995	100.0%
m		School PEG Channel	35,000	35,000			0.0%
	x	Operating Transfers Out	5,067,145			5,067,145	100.0%
		<b>REVENUES/TFRS IN</b>					
		Ad Valorem Taxes			228,644,163	(228,644,163)	
		Sales Taxes			58,006,460	(58,006,460)	
		Gross Receipts Tax			310,000	(310,000)	
		Beer & Wine Taxes		225,000		(225,000)	
		ABC Profits			360,000	(360,000)	
		Video Programming		530,000		(530,000)	
		Licenses			39,000	(39,000)	
		Interest Earnings			352,900	(352,900)	
		Fund Balance			15,321,353	(15,321,353)	
		Other Operating Transfers In**			1,602,232	(1,602,232)	
		Occupancy Tax			560,000	(560,000)	
		<b>Total</b>	<b>12,829,992</b>	<b>1,360,000</b>	<b>305,911,108</b>	<b>(294,441,116)</b>	<b>-2294.9%</b>

**COMMENTS:**

- Level of funding is at the discretion of the Board.
- Other Transfers In includes sales tax revenues from Fire Tax Districts.

# Register of Deeds

Records and maintains records in accordance with regulations and N.C. General Statues. To make records easily available to public.

- Six (6) programs:
  1. **Vital Records Division** files birth, death, and marriage certificates.
  2. **Real Estate Intake** receives real property deeds, deeds of trust, business incorporations & other legal documents.
  3. **Real Estate Index and Record/Storage and Retrieval** records real property deeds, deeds of trust, business incorporations and other legal documents. Stores and retrieves real estate records; maintains Uniform Commercial Code Financing Statements for storage and retrieval.
  5. **Scanning** is the area where all records are scanned on various digital imagery devices for ease of retrieval.
  6. **Automation Enhancement Fund** provides a portion of the fees from marriage licenses, recording fees & statutory copy fees to go towards providing automation enhancements in the Register of Deeds Offices. Fund provided through G.S. 161-10.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
I		<b><u>Vital Records - 5FT/1PT</u></b> Records filed: Birth Certificates 9,204 Death Certificates 5,575 Marriage Licenses Issued 2,092	292,335		48,000	244,335	83.6%
I		<b><u>Real Estate Intake - 7.5FT/1PT</u></b> Deeds Recorded 11,399 Deeds of Trust Recorded 11,271 Real estate copies issued 18,413 UCC financing statements filed 361 Vital record copies issued 60,826	438,502		2,973,050	(2,534,548)	(578.0%)
I		<b><u>Real Estate Index - 2FT/1PT</u></b> Real property records indexed	146,167			146,167	100.0%
I		<b><u>Scanning - 4.5FT</u></b> Real property records scanned 484,566	219,250			219,250	100.0%
m		<b><u>Automation Enhancement Fund</u></b> General Fund revenue is Auto Enhancement Fund Balance - No County tax \$\$	228,000		179,900	48,100	21.1%
		<b>Total - 19FT/3PT</b>	<b>1,324,254</b>		<b>3,200,950</b>	<b>(1,876,696)</b>	<b>(141.7%)</b>
Statistics are for FY 14							

**COMMENTS:**

- Register of Deeds is elected every four (4) years {GS 161-2}.
- Required by law to register certain written instruments presented for registration {GS 161-14}.
- Extensive responsibilities and duties outlined {GS 161-3 to 30}.
- Require minimum of two deputies.
- Level of funding is at the discretion of Board of County Commissioners.

# Tax Administration

To list, discover, appraise, and maintain the ownership of all taxable and non-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.

- Four (4) Divisions:

## 1. Tax Assessment

- Individual & Business Personal Property** - receives tax listings, establish values & send value notices, process deferrals and exemptions, prepares records for billing.
- Registered Motor Vehicles** create accounts, situs, value and bill vehicles monthly.
- Real Estate - Ownership/Assessment** - track ownership & maintain the map layer for comprehensive mapping.
- Board of Equalization and Review** - hears appeals on appraised valuation annually.

## 2. Quadrennial

- Real Estate - Ownership/Appraisal - Revaluation** - quadrennial revaluation of all real estate.

(Continued on next page)

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
		<b>Tax Assessment - 48.4FT/0.75PT</b>	<b>3,456,008</b>		<b>500</b>	<b>3,455,508</b>	<b>100.0%</b>
I		<u><b>Listing &amp; Billing</b></u> Listing forms mailed Discovery notices mailed Tax statements prepared Assessment Notices Vehicle billed annually					
I		<u><b>Business Personal Property</b></u> Listing forms mailed Business accounts billed Discovery notices mailed Assessment notices					
I		<u><b>Real Estate Appraisal</b></u> Maintain appraisal records Parcels count Parcels splits recorded Affecting New plats added Ownership changes recorded					
		<u><b>Board of Equalization (5 Member Board)</b></u> Hears appeals of value Hears exemption denials Hears deferred value denials					
		<b>Quadrennial - 6.55/0.25</b>	<b>454,437</b>			<b>454,437</b>	<b>100.0%</b>
I		<u><b>Real Estate Appraisal-Revaluation</b></u> Props. Revalued every 4 years Income/expense/sales research Compiles schedules of value Review 1/4 exemptions annually					
		<b>Subtotal</b>	<b>3,910,445</b>		<b>500</b>	<b>3,909,945</b>	<b>100.0%</b>
		Statistics are for FY 14					

### COMMENTS:

- All tax matters outlined in GS 105-272 through GS 105-395.
- County must appoint a Tax Supervisor or delegate duties to another County Official {GS 105-294}.
- The Assessor has responsibility for appraising and listing all property in accordance with GS 105-274, 285, 296.
- Must classify and exclude property from tax base {GS 105-274-282.1}.
- Must assess uniformly {GS 105-283 and GS 105-284}.

## Tax Administration (Continued)

### 3. Collections

1. **Collections Assistants** - process payments and collect all revenue for Forsyth County - tax, Schedule B, beer/wine fees, prepayments, sanitation fees, tax foreclosure, gross receipts.
2. **Revenue Collectors** - enforce collection procedures through garnishment of wages/bank accounts, levy on personal property, advertise taxes in local newspapers, file bankruptcies, foreclose on real estate, collect beer/wine license fee.

4. **GIS** Implementation of the GIS Strategic Plan, establish/oversee the City/County GIS repository, establish an autonomous, central GIS administrative authority.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/Fed.	Other/Fees		
		<b>Collections - 17.05FT</b>	<b>2,028,246</b>		<b>1,161,557</b>	<b>866,689</b>	<b>42.7%</b>
		<b><u>Collection Assistants &amp; Account Tech</u></b>					
		Collect taxes for County & all other juris.					
		Collect all other fees					
		Assist delinquent collectors with research					
		Balance/prepare monthly financial reports					
		Balance & deposit revenues					
		Collect \$368M yearly current & PY taxes					
		& non-tax revenues for all jurisdictions					
		Collect returned checks					
		<b><u>Delinquent Collectors</u></b>					
		Collect approx. \$9M in delinquent taxes					
		for all jurisdictions					
		Process garnishment, levies & foreclosures					
		Process bankruptcies					
		Collect hotel/motel occupancy tax					
		Vehicle rental tax					
		Business license					
		<b><u>GIS - 2FT</u></b>	<b>174,059</b>			<b>174,059</b>	<b>100.0%</b>
		Internal Maps					
		Data Requests					
		Public Maps					
		<b>Total - 74FT/1PT</b>	<b>6,112,750</b>		<b>1,162,057</b>	<b>4,950,693</b>	<b>81.0%</b>
		Statistics are for FY 14					

### COMMENTS:

- Tax Collector's duties outlined in GS 105-350 through GS 105-378.
- Appointed by GS 105-349.
- Responsible for reappraisal plan GS 105-286; current year taxes {GS 105-321};
- Responsible for reappraisals GS 105-287; must discover, appraise & list unlisted property {GS 105-312}.
- Must have Board of Equalization & Review {GS 105-322}.
- Even though most functions are mandatory, County has discretion over level of funding.
- Other responsibilities outlined in GS 105-317 through GS 105-321.
- Responsible for collection of receipts GS 105-352, tax liens GS 105-355, accepting payment of taxes GS 105-357.
- Responsible for certification of taxes from other jurisdictions & reporting requirements outlined in GS 105-364.
- Responsible for collection of delinquent personal & real property taxes {GS 105-365, 366, 367, 368, 369, 374, 375}.
- Responsible for collection of Schedule B license taxes {GS 105-33(I)}.
- Responsible for collection of room taxes for Tourism Development Authority.
- County has chosen to have Tax Collector collect civil penalties and street/road assessment through authority of GS 153A-195.
- Assessment role confirmed by County Commissioners GS 153A-195.
- Short term lease or rental on gross receipts GS 105-187.1(4).

# Aging Services

To ensure that the vulnerable elderly people of Forsyth County receive quality assistance and services; to help them gain a more meaningful and independent life when possible; and to render these services efficiently.

- Includes TransAid State & Federal Funds passed through to the Winston-Salem Transit Authority to provide services under the Rural Operating Assistance Program grant (ROAP) provided by the NC Department of Transportation. TransAid provides the following to the citizens of Forsyth County:
  - 1) demand response service through the use of 3 lift equipped buses; 2) transportation for the elderly on a fixed route basis 5 days each week; 3) group shopping trips for the elderly and group trips for nursing home clients; and 4) transportation for elderly persons to congregate meal sites and medical trips.
- Includes County funds to Senior Services for the Meals on Wheels Program in Forsyth County.

Mandate		Unit/Staff/Output	Expend.	Revenue		General Fund	County %
Req	Not Req			State/Fed.	Other/Fees		
		<b>COUNTY &amp; PASS-THROUGH FUNDS</b>					
	x	<b>TransAid (State/Federal pass through)</b> Provides transportation-handicapped/elderly (Rural Operating Assistance Program grant)	250,000	250,000			0.0%
	x	<b>Senior Services</b> Provides County dollars for Meals on Wheels program Provides County dollars for administrative costs	150,000		150,000		100.0%
		<b>TOTAL</b>	<b>400,000</b>	<b>250,000</b>	<b>150,000</b>		<b>37.5%</b>

**COMMENTS:**

- TransAid is pass-through funding of ROAP grant. The County provides some TransAid funding in DSS as well.
- No legal mandate to provide any of these services.
- Funding at Board's discretion.



# Debt Service

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

The County's debt policy limits debt service for long-term obligations to 15% of total annually adopted budgets as shown in the Budget Ordinance, less revenues restricted to debt service, including, but not limited to, federal payments related to "Build America Bonds", "Qualified School Construction Bonds", and State lottery proceeds.

Mandate Req	Not Req	Unit/Staff/Output	Expend.	Revenue		General Fund	County %
				State/ Fed.*	Other/ Fees**		
m/o		<b>Debt Service</b> Pay debt service as required	64,330,508	2,427,588	9,195,020	52,707,900	81.9%
		<b>Revenue</b> *Lottery Proceeds - \$4,833,087 **Education Debt Leveling Plan - \$2,265,933 **Build America Bonds - \$1,248,953 **Qualified School Construction Bonds Credit Payment - \$1,178,635 **Transfers from Other CPOs - \$2,096,000					
		<b>Total</b>	<b>64,330,508</b>	<b>2,427,588</b>	<b>9,195,020</b>	<b>52,707,900</b>	<b>81.9%</b>

**COMMENTS:**

- Debt Service must be paid.
- Full amount estimated to be required for debt service shall be appropriated {GS 159-13(b)(1)}.
- Interest earnings from bond proceeds can be used to retire debt.
- Education Debt Leveling Plan - Current Year Ad Valorem Tax Revenue based on the 4.51¢ tax for the 2006 & 2008 Bond Referenda projected at \$14.1 million. The revenue shown above for Education Debt Revenue is the additional funds from the EDLP reserves to cover the remaining debt that is EDLP eligible.
- \$71,790 of debt related to the 911 Communications System reflected in the Emergency Telephone System Special Revenue Fund not shown in this document.