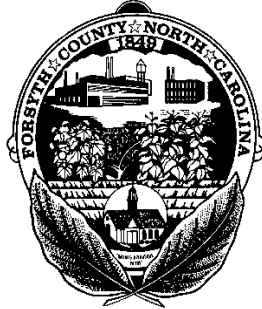


2020 – 2021 Annual Budget Forsyth County, North Carolina

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G.F.O.A. Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to Forsyth County for its annual budget for the fiscal year beginning July 1, 2019.

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Forsyth County
North Carolina**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

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Reader's Guide

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

Manager's Message

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

Policies and Goals

In this section the reader will find the following:

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

Financial Section

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

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

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

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

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

Reader's Guide

General Fund

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

Capital Project Ordinances

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

Reader's Guide

Capital Improvements Plan

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

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

Appendices

Historic, financial, demographic and statistical information is included in this section to allow the reader to become more familiar with the assets of Forsyth County. Glossary and Acronyms begin on page 13 of the Reader's Guide.

Budget Ordinance

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

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

Budget Preparation Calendar FY 20-21

November

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

December

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

January

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

February

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

March-April

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

April/May

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

May

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

June

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

July

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

The Budget Process

November/December

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

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

January

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

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

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

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

February - March

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

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

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

The Budget Process

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

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

March/April

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

April/May

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

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

May

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

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

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

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

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

June

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

Glossary

ABC Funds

County share of "profits" received from the local Alcoholic Beverage Control Commission.

Ad Valorem Tax

A tax levied on the assessed value of real estate or personal property also known as the "property tax"

Accounts

County expenditure accounts listed on departmental sheets:

Salaries & Wages

(FT, PT and temporary salaries; overtime; longevity; general adjustments; step adjustments, reclassifications)

Employee Benefits

(life/health/dental insurance; retirement; FICA; separation allowance contribution, employer share of 401K and deferred compensation; unemployment; retiree hospitalization; LEO separation allowance)

Professional Fees

(medical fees; autopsies; laboratory fees; physical, speech & occupational therapist fees; legal, audit and engineering fees; security service & veterinary fees; temporary help-outside agency fees)

Maintenance Service

(elevator maintenance; janitorial, linen/laundry and exterminating service; solid waste disposal; equipment and auto repair; software and communication equipment maintenance)

Rent

(space, equipment, auto and software rental)

Utility Services

(water and sewer)

Construction Services

(contracted buildings and building improvements)

Communications

(telephone and teleprocessing; communication circuits)

Travel

(training & conference; registration & course fees; required travel; personal mileage and parking)

Other Purchased Services

(contract printing; collection costs and book processing; ordinance codification; food services; software licensing fees food stamp and bank service charges; inmate housing; towing charges; advertising; client transportation)

General Supplies

(miscellaneous office supplies; postage; small equipment; janitorial supplies; construction supplies; uniforms; books and subscriptions)

Energy

(electricity; fuel oil; natural gas; gasoline)

Operating Supplies

(auto repair parts; tires; library books and periodicals; audio-visual, software, medical and microfilm supplies)

Inventory Purchases

(merchandise for resale and pharmacy inventory)

Support & Assistance

(public assistance such as Food & Nutrition Services; Work First Assistance; aid to the blind; family planning medical services; adoption assistance payments; emergency assistance; food stamp refunds; court ordered payments; pauper burials; special service expense; JOBS training, support, work-related expense & transportation; foster care payments; special service expense; adult day care; Work First transportation and vendor payments; KBR Trust & Title XX vendor payments; crisis intervention energy assistance)

Other General & Administration

(memberships & dues; refunds & releases; informants pay; survivor benefits; legal and costs; rewards and incentives; tuition reimbursement; housing acquisition, construction, deferred payment loans & rehabilitation costs; assessments and property tax; document recording costs; interlibrary loan costs; non-employee expense reimbursements; deferred payment loans; fines & penalties; LSCA, Kiger Fund, Chatham Fund & special gift budget-only accounts)

Vehicles

(trucks & autos; emergency vehicles; motive equipment)

Glossary

Accounts (Contd.)

Equipment

(equipment and computer software)

Acronyms

ABC - Alcoholic Beverage Control

ACA - Affordable Care Act

ACE - Adult Continuing Education

ADA - Americans with Disabilities Act

ADM - Average Daily Membership

AHEC-NC - Area Health Education Center-North Carolina

AIDS - Acquired Immune Deficiency Syndrome

ARCA - Addiction Recovery Care Association

AVL - Automated Vehicle Locator

BABs- Build America Bonds

BCCCP - Breast & Cervical Cancer Control Program

BOCC - Board of County Commissioners

CAD - Computer Aided Dispatch

CANVAS - Community Animal Nuisance Viable Abatement Services

CBA - Community Based Alternatives

CCDF - Child Care Development Fund

CDBG - Community Development Block Grant

CDC - Center for Disease Control

CFR - Crash/Fire/Rescue

CIP - Capital Improvements Program

COLA - Cost of Living Adjustment

COPS - Certificates of Participation/ or Community Oriented Policing Services

CPI - Consumer Price Index

CPO - Capital Project Ordinance

CRP - Capital Repair Plan

CPS - Child Protective Services

CRS - Community Rating System

CSHS - Children's Special Health Services

CYO - Current Year Original

DA - District Attorney

DEA - Drug Enforcement Agency

DENR - Department of Environment & Natural Resources

DOJ - Department of Justice

DOT - Department of Transportation

DP - Data Processing

DSS - Department of Social Services

EDLP - Education Debt Leveling Plan

EMS - Emergency Medical Services Department

EMT - Emergency Medical Technician

EPA - Environmental Protection Act

ESC - Employment Security Commission

FAIR - Feline Assistance Initiatives Response

FAMIS - Financial and Management Information System

FDIC - Federal Deposit Insurance Corporation

FLSA - Fair Labor Standards Act

FT - Full time

FTCC - Forsyth Technical Community College

FY - Fiscal Year

GCC - Governor's Crime Commission

Glossary

Acronyms (Contd.)

GFOA - Government Finance Officers Association
GHSP - Governor's Highway Safety Program
GIS - Geographic Information System
GPO - Grant Project Ordinance
GS - General Statute
HAVA - Help America Vote Act
HAZMAT - Hazardous Material
HCFA - Health Care Financing Agency
HOJ - Hall of Justice
HUD - Housing and Urban Development
HVAC - Heating, Ventilating and Air Conditioning
IDA - Individual Development Account
INS - Immigration & Naturalization Services
IV-D - Child Support
IV-E - Public Assistance Eligible
JAG - Justice Assistance Grant
JCP - Juvenile Crime Prevention
K - Thousand
KBR - Kate Bitting Reynolds Foundation
KVL - Kernersville
LEAF - Let's End Animal Fighting
LEDC - Law Enforcement Detention Center
LEED - Law Enforcement Equitable Distribution Fund
LIEAP - Low Income Energy Assistance Program
LLEBG - Local Law Enforcement Block Grant
LSCA - Library Services Construction Act
LSTA - Library Services Technology Act
LT - Long Term
M/WBE - Minority/Women Based Enterprises
MIS - Management Information Services
NACO - National Association of Counties
NC - North Carolina
NC A&T - North Carolina Agriculture & Technical State University
NC DOT W/F - North Carolina Department of Transportation Work First
NCACC - North Carolina Association of County Commissioners
NCEM WMD - North Carolina Emergency Management Weapons of Mass Destruction
NCGS - North Carolina General Statutes
NCHFA - North Carolina Housing Finance Act
NCPTS - NCACC Collaborative Property Tax System
NCVTS - North Carolina Vehicle Tax System
NESHAP - National Emission Standards for Hazardous Air Pollution
PART - Piedmont Area Regional Transportation
OVW - Office of Violence Against Women
PC - Personal Computer
PT - Part time
PYA - Prior Year Actual
QSCBs - Qualified School Construction Bonds
RJR - R.J. Reynolds Tobacco Company
SMCP State Misdemeanant Confinement Program
SORT - Special Operations Response Team
SOS - Safe on Seven
SSA - Social Services Administration
STD - Sexually Transmitted Disease

Glossary

Acronyms (Contd.)

SWCD - Soil and Water Conservation District
T/O - "To outside" as in payments to outside agencies
TANF - Temporary Assistance to Needy Families
TANF/WFFA - Temporary Assistance to Needy Families/Work First Family Assistance
TB - Tuberculosis
TFR - Transfer
UCC - Uniform Commercial Code
USDA - United States Department of Agriculture
WFU - Wake Forest University
WIC - Women, Infants & Children Program
W-S - Winston-Salem
WS/FC - Winston-Salem/Forsyth County
WSSU - Winston-Salem State University
YWCA - Young Women's Christian Association

Budget-Related Terms

Appropriation

The legal authorization made by the Board of County Commissioners to departments and agencies of the County to expend certain funds and incur obligations for specific purposes. The appropriations are set for specific time limits in which fund may be expended.

Assessed Valuation

An estimated value placed upon real and personal property by the County Tax Assessing Office as the basis for levying property taxes.

Arbitrage

The ability to invest proceeds from the sale of tax-exempt securities in high yielding taxable securities which results in interest revenue in excess of interest costs.

Budget Calendar

The schedule of key dates or milestones which the County follows in the preparation and adoption of the budget.

Budget Implementation

Adopted budget is rolled into the financial system so that appropriations are in place for the departments to conduct their operations.

Budget Message

The opening section of the budget document which provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Ordinance

The official enactment by the Board of County Commissioners that makes appropriations and levies taxes for the budget year. The ordinance may be in any form that the Board considers most efficient in enabling it to make the fiscal policy decisions embodied therein, but it shall make appropriations by department, functions, or project and show revenues by major source. The Board shall adopt a budget ordinance no earlier than 10 days after the day the budget is presented to the Board and no later than July 1. (See Interim Budget)

Budget Preparation Package

The set of instructions and forms sent by the Budget & Management Office to the departments & agencies of the County for them to prepare their operating budget requests for the upcoming year.

Glossary

Capital Improvement Program (CIP)

A plan for capital expenditures to be incurred each year over a fixed period of years that sets forth for each capital project; the total estimated cost, the expected beginning and ending date, the amount to be expended in each year, and the method of financing those expenditures, if appropriate. The Plan also provides for any related increased/decreased General Fund operating expenses which may be incurred as a result of implementing the project.

Capital Assets

Assets with an initial, individual cost of \$20,000 or more for buildings, building improvement and improvements other than buildings; and \$5,000 or more and an estimated useful life of more than three years for all other assets.

Capital Outlay

The cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are regarded as repairs.) Equipment is physical property, other than land and buildings, having a useful life of more than three years and a cost of \$5,000 or more.

Contingency

A budgetary account set aside for emergencies or unforeseen expenditures.

Cost Sharing Data

Cost Sharing Data is used as a management tool to capture the value of labor, materials and overhead for services that are provided to County departments by other County departments. Examples are grounds maintenance & management information services. These entries do not constitute actual appropriations of funds. Contra Expenses are the negative or offsetting entries that are included in the budget of the department that provides the service. Cost Sharing Expenses are the entries shown in the budgets of the departments that receive the service, and are offset by negative entries in the provider department's budget as described above.

Current Year Estimates

Projected Estimates for amounts to be expended by the end of the fiscal year (June 30) made as of March 30.

Debt Service

The County's obligation to pay the principal, interest, and related fees on the indebtedness of the County for existing bonds, notes, or installment purchases according to a pre-determined payment schedule.

Encumbrance

An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Fund Balance

The equity (excess of assets over liabilities) in a governmental fund.

General Fund

The fund used to account for all activities of a government except those required to be accounted for in another fund. It is the general operating fund of the County.

Grant

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments or local foundations. Grants are usually made for specified purposes.

Intangible Taxes

Taxes that were levied and collected by the State on certain personal property on behalf of local governments. The proceeds were distributed to the County and all municipalities within the County. Since the tax was repealed, the State payments in lieu of the taxes are shown.

Glossary

Interfund Transfers

Amounts transferred from one fund to another.

Interim Budget

If the adoption of the budget ordinance is delayed until after July 1, the governing board shall make interim appropriation for the purpose of paying salaries, debt service, and the usual and ordinary expenses of the local government for the interval between the beginning of the budget year and the adoption of the budget ordinance.

Modified Accrual

The County follows the modified accrual basis of accounting for all funds, under which revenues are recorded as the amount becomes susceptible to accrual by becoming measurable and available to pay current period liabilities. Expenditures, other than interest on general long-term obligations and vacation pay are recorded when the liability is incurred, if measurable. Interest on general long-term obligations is recorded when due. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amount will be reimbursed to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure & are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Charges for services (other than health-related) and intangibles and sales taxes are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest on investments is recorded as earned since it is both measurable and available.

Occupancy Tax

A percentage tax levied by the Board of Commissioners on certain accommodations, the proceeds of which are appropriated to the Tourism Development Authority.

OPEB - Other Post Employment Benefit

Trust fund that accumulates resources to pay other post-employment benefits for qualified retired County employees, primarily healthcare benefits. Forsyth County budgets \$1.6 million per year to transfer to this fund.

Preliminary Budget

The proposed recommended County budget is submitted by the County Manager to the Board of County Commissioners in late May each year.

Prior Year Encumbrance

Funds budgeted in the current fiscal year for items/services budgeted for and encumbered but not purchased in the previous fiscal year.

Property Tax

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Service Area

The major categories of County government: Public Safety, Environmental Management, Health, Social Services, Education, Community & Economic Development, Administration & Support, and General Government.

Source of Revenue

Revenues are classified according to their source or point of origin.

Special Revenue Fund

Accounts for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specific purposes.

Glossary

Tax Collection Rate

The percentage of the tax levy that is expected to be collected in a fiscal year. The budgeted collection rate cannot exceed the actual collection rate for the previous year.

Tax Levy

The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

Tax Rate

The amount of tax levied for each \$100 of assessed valuation.

May 28, 2020

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

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

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 for your consideration as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act.

The recommended budget is balanced and prepared in accordance with the policies and procedures outlined in the Local Government Budget and Fiscal Control Act and will be submitted to the Government Finance Officers Association for peer review. The County has been awarded this honor over 28 consecutive years.

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

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

The second section contains detailed information on 84 alternate service levels that, if approved, would increase the budget by more than \$34.7 million dollars. The Alternate Service Levels are "new and different" activities that expand or reduce the current level of service to Forsyth County citizens and taxpayers.

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

Goals

The recommended budget is my attempt to capture the Board's vision of what County Government will strive for in the coming year. It is based on the values communicated to me in individual discussions, in weekly briefings and meetings, and in the winter work session. My understanding of your collective desire for this budget is as follows:

- Conservatively estimate revenues and expenditures consistent with realistic expectations of performance and continue to improve the efficiency & effectiveness of all County programs.

- Present a budget that maintains acceptable levels of service, but enables policy review of service level changes and provides for full disclosure of all requests made both by County departments and outside entities.
- Honor the fiscal policies approved by the Board. The financial strength of Forsyth County can be directly attributed to the discipline and forethought inherent in the following policies:

18% Debt Ceiling - The Board recognizes that the wise use of debt financing is critical to maintaining the County's strong financial position. If approved by the Board, the ratio of debt service to total General Fund expenditures would be 14.9%. Taking all annually budgeted funds into consideration (aside from the Debt Service Fund and Capital Reserve Fund), the ratio of debt service to total budgeted expenditures would be 14.5%.

14% Target Fund Balance - The County maintains an adequate fund balance to meet cash flow demands throughout the year and to ensure that funds are available in the event of an emergency or other unforeseen circumstances. Funds available are sufficient to operate the County for roughly a month and a half, assuming a period of no revenue collections. At year-end, funds in excess of the 14% target are earmarked for pay-go projects that are considered by the Board for funding on a case-by-case basis.

Debt Leveling - This budget continues this Commissioner driven policy that ensures sufficient funds are available in future years for the purpose of retiring the debt service associated with the 2006 and 2008 education referendums, the library debt authorized in November of 2010, the first of two plans associated with the November 2016 referenda and limited obligation bonds for a new Courthouse. A summary of the debt-leveling plans is shown below:

Proposed Tax Rate (in cents) 74.35

Education Debt Leveling 4.51

Set aside to offset debt service associated with the \$250m School Bonds approved in November 2006 and the \$62.6m of Educational Facilities Bonds approved in November 2008.

Library Debt Leveling 0.57

Set aside to offset debt service associated with the \$40m of Library Bonds approved in November 2010 of which \$34m has been issued. The approach by the Board avoided the debt associated with issuance of the remaining \$6m and relies on paygo funds instead.

2016 Education/Parks Debt Leveling 2.90

Set aside to offset debt service associated with the \$430m bonds approved in November 2016. Three referenda were approved as follows: \$350m to support WSFC School’s facilities, \$65m to support facilities for

Forsyth Technical Community College and \$15m to support Parks facilities throughout the County. The debt leveling plan assumes that four issuances will occur over eight years (every other year) in equal installments of \$107.5m, and that the final tax rate adjustment supporting the debt service will increase by 3.6 cents in FY 2022.

2020 Courts Debt Leveling

2.00

Set aside for debt associated with a new Court facility located adjacent to the Government Center on Chestnut Street. Planning and design work continues and is supported by a combination of 2/3rds bonds, paygo funding, and interest earnings totalling \$5,109,189. A construction line of credit was issued in the current fiscal year and will be replaced by permanent financing once the project is underway in December or January. The soon-to-be completed parking deck to support the court facilities is a separate capital project with a budget of \$13,069,550 and has been funded with a combination of paygo funds, support from the City of Winston-Salem, 2/3rds bonds, bond premium, and interest earnings.

Establishment of the Debt Service Fund - As noted in the previous sections, a critical component of the County’s budgetary philosophy has involved setting aside funds to “flatten” the debt service obligations from year to year. Traditionally these funds have been designated in the general fund at year end. This is the first year of a policy change that transfers these funds to a separate debt service fund and capital reserve. This strategy reduces the total General Fund budget from the prior year because interest, other revenues, and the contribution from the sinking fund are accounted for outside of the General Fund. The year over year impact of this new policy reduces the General Fund by \$10,142,388.

School Funding Formula - This is the ninth year that this formula serves as the basis for the County Manager’s recommended funding level. This is the second year that growth attributed to charter and lab school enrollment has been factored into the enrollment component of the formula as a matter of Board policy. For each increase in property and sales taxes (not associated with a debt leveling plan), the school system receives almost 40% of the new revenues. Likewise the baseline funding for the Winston-Salem/Forsyth County School System declines when tax revenues decline.

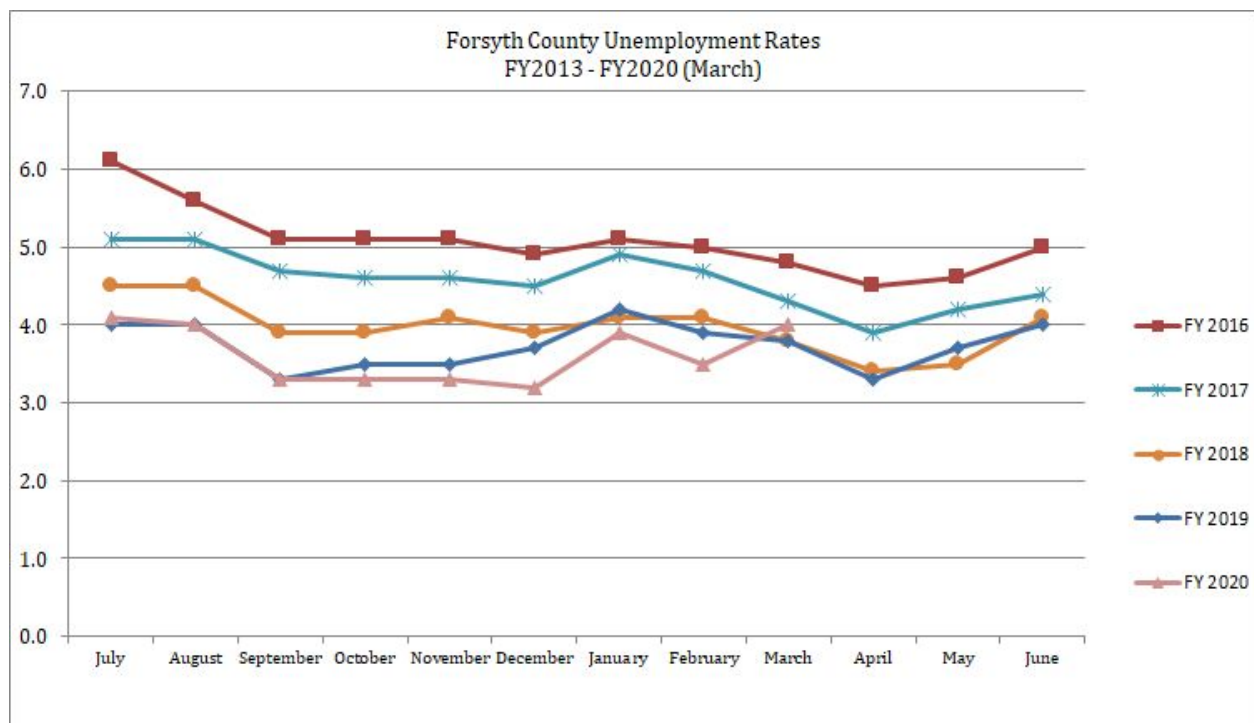
Multi-Year Approach - As always, the Manager’s recommended budget takes into consideration projections of revenues and expenditures in the current fiscal year and challenges in the budget year and beyond. In addition, the Manager will execute the budget in a manner that seeks to avoid shifting additional costs into subsequent years.

Economic Outlook and Considerations

In January, we were preparing our budget estimates assuming a strong financial outlook. This changed abruptly in late February and early March as the COVID-19 pandemic emerged as a significant public health threat. Elected and appointed leadership moved quickly to ramp up the public health response through the local “Stay at Home” order and subsequently through the Governor’s Statewide order. The effect of this on the local economy from a local government budgeting perspective is unclear, although sales taxes are certainly going to be impacted due to the closure of non-essential businesses.

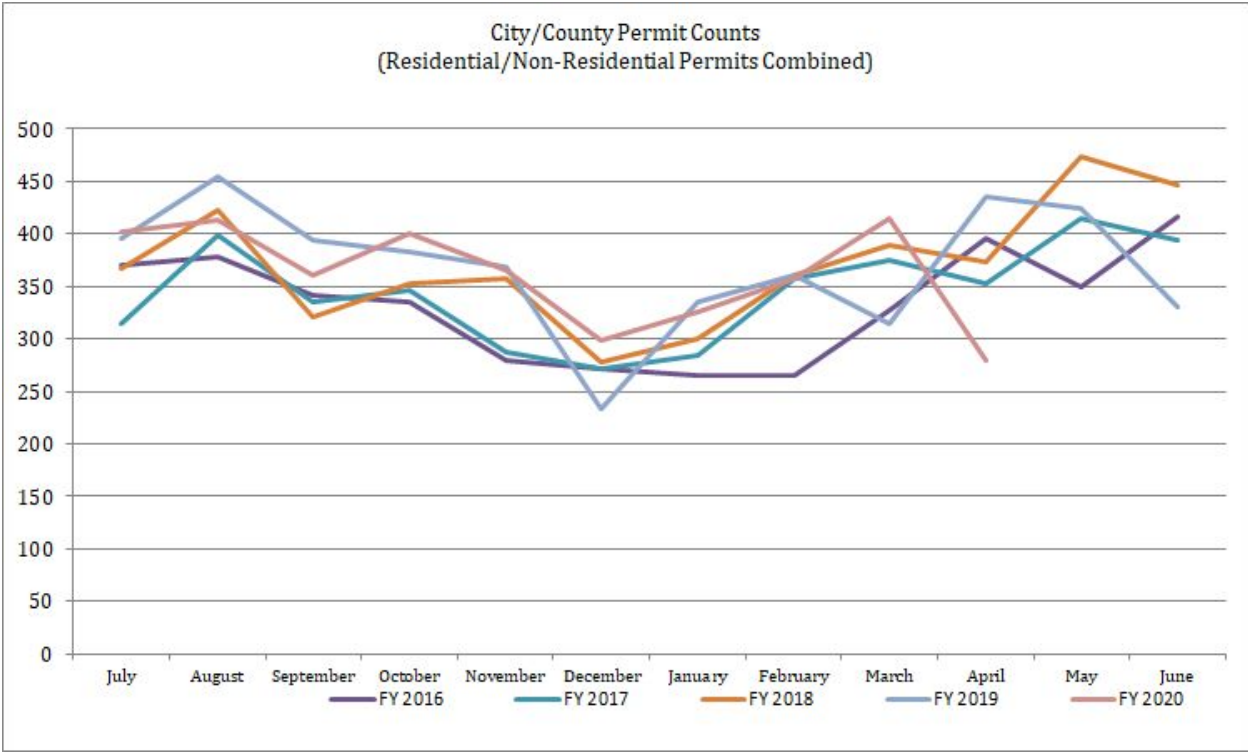
Also unclear is the offsetting impact of the Federal CARES Act funding to businesses and individuals due to the lag in the submission and receipt of sales taxes by the State and the distribution to local governments. Budget and Management and Finance staff have surveyed other jurisdictions and applied the advice from experts to develop the basis for the projections in this budget. It is important to understand that even the experts acknowledge the high degree of uncertainty in the current environment of this pandemic. This budget was prepared estimating that sales taxes will decline by 15% for the entirety of the fiscal year. We expect to realize higher reductions in the first two quarters of FY21 and a moderation back to FY19 levels in the third and fourth quarters.

The chart below compares the unemployment rate in Forsyth County over the past five years. This chart reflects an increase from February to March and it is anticipated that the unemployment rate for April will increase as well. In May, 20.3% of North Carolina’s workforce had filed a claim for unemployment insurance.

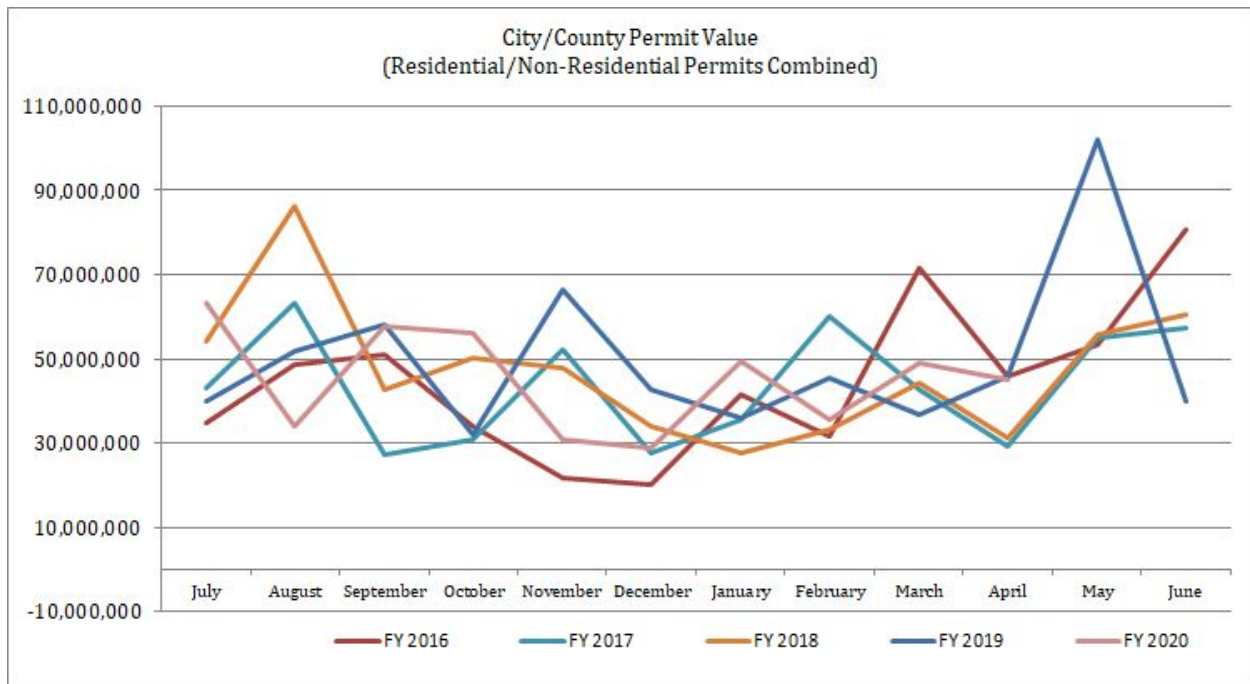


Through April, construction permits (city/county combined and residential/non-residential) have decreased by 56, or 1.52% over the same time period while the total value of those construction permits decreased \$5,176,910, or 1.14%

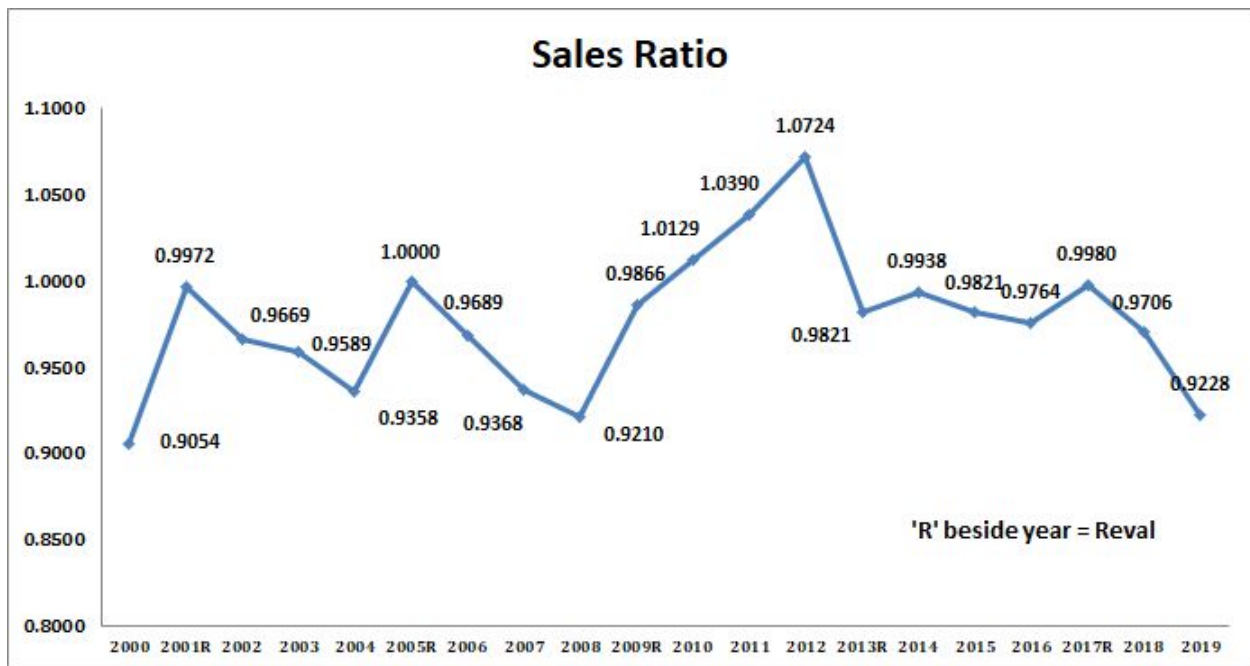
The first chart below shows combined city/county permit counts for residential and non-residential permits.



The chart on the following page shows the same city/county combined permit information in terms of total value of the permits.



Property values continue to increase (as measured by the quarterly sales/assessment ratio) after the precipitous decline in property values during the last revaluation period. The graph below provides a look at the Sales Ratio from 2000 through 2019.



In summary, this budget has been prepared during an uncertain time and attempts to retain service levels with the understanding that further reductions may be required if the financial impact of COVID-19 is worse than expected. Likewise, if the economy recovers more quickly than projected then the Board may be in a position to strategically restore funding for departments and agencies.

General Overview

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

- The Budget is balanced as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act. Revenues and offsetting expenditures in the General Fund are \$447,408,815. This reflects a decrease of \$11,285,919, or 2.5% from the current year.
- The County Manager's recommendation includes a one cent tax decrease associated with the voter's affirmative vote for the Article 46 Quarter Cent sales tax to support teacher supplements. Last year the Board acted to support additional teacher supplements with a temporary one cent tax increase and a commitment to reduce the rate if the referendum was successful. In March the referendum passed with 59.72% voting in support and the proposed reduction honors that commitment.
- As referenced above, the recommended countywide ad-valorem tax rate for FY21 is 74.35 cents, which includes 9.98 cents dedicated to paying debt service.
- The primary revenue sources, property and sales taxes, comprise 78.4% of the total general fund revenue that supports County services. This reflects a growing dependency on locally-generated sources of revenue.
- The property tax penny equivalent is \$3,738,525, up from \$3,696,017 (1.2%) in the current year.
- Budget and Management staff project sales taxes to increase by \$780,451. The increase is solely attributable to the new Article 46 sales tax revenue approved by the voters in March and totals \$11,050,000. The contraction of sales tax associated with the COVID-19 pandemic is estimated to be 15%, or a \$10,269,549 reduction in overall sales tax collections as compared to the current fiscal year.
- An important policy matter in the FY 20-21 Budget involves the administration of the Article 46 sales taxes that were placed on the ballot, approved by the voters and ultimately levied by the County Commission. The community, the Board of Education and the County Commission echoed a common expectation that the entirety of the funds would be used to enhance teacher supplements. This prompts the fairly complicated question of how to efficiently and equitably administer and distribute the funds.

The Article 46 sales tax as a source of funding for the schools joins three other local-option sales taxes - Article 39, 40, and 42. These existing sales taxes are shared with the Board of

Education through the funding formula whereby 40% of the estimated growth (or shortfall) in revenue each year accrues to the schools.

Article 46 will be handled differently given the imperative of honoring the community's expectations of how the funds will be used. Forsyth County shoppers will see the new quarter cent sales tax beginning on July 1st. These funds will be remitted to the State during that month and then will be processed by the Department of Revenue and ultimately distributed back to Forsyth County in early October. On or about October 10th, we will know how much the new Article 46 generated. The current accounting practice for sales tax revenue is to accrue sales taxes collected in the year it was earned, resulting in a delay as to when the funds are received versus when they are recorded.

The FY 2020-21 budget includes an estimate of the Article 46 proceeds for the entire accounting period. This amount is \$11,050,000. The County Manager recommends distributing 1/12th of this amount with the first payment to commence in August. Payments would continue each month and the full allocation would be paid out over the following 12 months. Once the collections for all of the fiscal year are known (on or about September 10th), a budget ordinance amendment can be developed that will "true up" the collections for the fiscal year. The Board of Education can likewise provide assurance that funds were used for teacher supplements that are over and above the "base year" expenditures. This process would continue each year. It is important to note that the first fiscal year that will be informed by a full year of collections is FY 22-23.

- The recommended budget relies on \$3,000,000 from the Coronavirus Relief Fund that was established by the North Carolina General Assembly. These are federal CARES Act funds that are passed through the State to counties. The current guidelines suggest that law enforcement and EMS salaries are eligible expenses and assumed to be related to the county's COVID response.
- Fund Balance Appropriated equals \$12,939,131 which is slightly higher than the amount included in the FY 2020 Adopted Budget. For the past five years, the amount of fund balance appropriated to balance the budget has averaged 5.07% of the total budget, not including Debt Service and the payments to the Winston-Salem/Forsyth County Schools and Forsyth Technical Community College. This means that Fund Balance Appropriated in the FY21 Manager's Recommended Budget is 5.59% of the total budget, not including Debt Service and the payments to the Winston-Salem/Forsyth County Schools and Forsyth Technical Community College.
- The decrease in sales taxes impacts the school funding formula's Resource Factor which results in a reduction of \$2,753,601. The overall increase in the funding to the Winston-Salem/Forsyth County School System is due to the new Article 46 sales tax. This will be the ninth year in a row that the formula has been in place and will increase the annual support for the operation of the system to \$138,390,530. This amount, combined with debt

service payments for facilities, increases the total support for the system to \$185,296,392, or 41.4% of the total budget.

- The recommended budget strives to retain competitive elements of employee compensation in a strategic and fiscally responsible manner. The performance-based pay plan is funded at 1.08%, although many local governments are completely foregoing any type of increase given the financial outlook. The budget retains the longevity pay plan, but with a 25% reduction in the payments in the coming year. The recommended budget also funds employee health and dental benefits, increased pension contributions to the Local Government Employee Retirement Systems (LGERS), 401k contributions of 5% for law enforcement personnel and 2.5% for other full-time and part-time (with benefits) employees. Management believes this is sufficient to remain competitive despite other pressures on the human resources system.

Summary

The proposed budget and work program for FY 2020-21 is presented for your consideration, discussion, modification and eventual adoption. I look forward to the detailed review and examination that ensures that the budget, as a policy document, reflects your goals for this community.

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

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

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

To our CFO Paul Fulton, Deputy Manager Damon Sanders-Pratt, Assistant Manager Shontell Robinson, thanks for the wise counsel and the honest and frank discussions about Forsyth County Government. You provide strong leadership to this organization, and I thank you for generously sharing your expertise and experience. I also want to thank Gordon Watkins, County Attorney, for his role as a critical member of the leadership team. He brings a practical and professional perspective to the strategic direction of this organization.

To the print shop staff, thanks for providing last minute heroics. You provide a great service and I appreciate your efforts to produce a quality document in a timely manner.

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

Respectfully submitted,

J. Dudley Watts, Jr.
County Manager

POLICIES AND GOALS

Policies, Goals & Basis for Future General Fund Budget Projections

The financial policies for Forsyth County include:

1. The total debt service for long-term obligations should not exceed 18% of the total annually adopted budgets as shown in the Budget Ordinance.
2. Fund Balance available for appropriation in the General Fund should be at least 14% of the subsequent year's budget. For FY 2020-2021, 14% equals \$62,637,234.
3. Projections of revenues, expenditures and fund balances for the next five years should be updated annually. Longer-range projections should be developed as appropriate.
4. The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

In keeping with these policies, the Future General Fund Budget Projections sheet is prepared each year. Allowable growth in operating expenses is considered within the framework of anticipated growth in the revenues, and the County's overall financial policies.

This sheet also summarizes the future tax rates, per penny equivalent, long term debt including capital improvement projects, long term debt as a percentage of the budget including the CIP, and debt capacity. Careful attention to these trends helps the County to stay within policy guidelines, and to make corrections as needed.

POLICIES AND GOALS

Mission Statement

The mission of Forsyth County Government is to cooperatively support and maintain a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural and economic opportunities for all. We provide certain services which the Board of Commissioners has determined to be necessary and appropriate to advance this mission.

County Government in North Carolina

The Constitution of North Carolina allows the General Assembly (our State legislature) to create counties, cities and towns; to determine their boundaries; and to establish their power and duties.

In many ways, county governments are simply convenient administrative subdivisions of the State. They have been established to provide certain public services and functions, which need to be available to everyone. For example, all 100 counties in North Carolina must provide for:

- Financial support for the public schools;
- The office of Sheriff and the jail;
- Facilities for the courts;
- Certain public health services;
- Administration of the State program of social services;
- Voter registration and elections;
- The Register of Deeds;
- Youth detention; and,
- Building, plumbing, and electrical inspections.

Counties are also authorized to provide many other services and functions which the County Board of Commissioners may find to be necessary and appropriate for the community. Most counties in North Carolina (including Forsyth) also provide for:

- Emergency management;
- Emergency medical services;
- Rural fire protection and rescue squads;
- Animal services;
- Libraries;
- Cooperative Extension; and,
- Solid waste collection and disposal.

Many counties (including Forsyth) also provide for:

- Park and recreation facilities and programs;
- Land use planning and regulation of development;
- Water and sewer utilities;
- Economic development programs;
- Funding for the Area Mental Health Authority;
- Funding for the local Community College;
- Projects to provide low and moderate income housing; and
- Purchasing.

POLICIES AND GOALS

Although State requirements determine what many of the services and functions of the County must be, the County does have considerable discretion about how to provide these services and at what level to fund them. Some services and functions are provided directly by the County. Others are provided through contracts with the City of Winston-Salem or contracts with other providers.

The County also makes grants to other community organizations, which provide human services, arts and cultural programs, and supportive services for the justice system.

Vision Statement

To provide responsive and innovative services, guided by integrity, professionalism, and compassion to the people of Forsyth County that enhance the quality of life and sense of community.

Countywide Management Goals

- Manage all systems effectively
- Maintain a culture of cooperation and service to the community
- Be a great place to work

The Guiding Principles of WeCare

Everything we do at Forsyth County Government is driven by our Shared Principles, known as WeCare. These principles are a unifying force, connecting us across departments, divisions, and functional areas. These values shape the organization's culture at Forsyth County Government. Our Shared Principles enable us to make a positive difference throughout our workplace and community. The WeCare principles are: Integrity, Awareness, Accountability, Respect and Excellence.

<u>Integrity</u>	<u>Awareness</u>	<u>Accountability</u>	<u>Respect</u>	<u>Excellence</u>
We do what's right. Integrity is the impartial and honest standard by which we make decisions and take actions, large and small, every day. In our practices, integrity is a mandatory standard.	We strive to gain an understanding of how each department fits into the big picture to make a difference for our employees and this community.	We take personal responsibility. We hold each other accountable for our actions. We learn and grow to develop skills to better serve the community.	We treat all people with dignity and respect. We value diversity and inclusion throughout our workplace.	We encourage forward thinking. We strive to find new ways to innovate and improve service to our citizens.

POLICIES AND GOALS

Operating Policies and Goals

1) Create a community that is safe.

The Emergency Management, Interagency Communications, Emergency Services, Sheriff, Animal Services, Medical Examiner, Social Services, Youth Services, and Court Services departments include funds to meet this goal. It will be accomplished by:

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

2) Create a community that is healthy.

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

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

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

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

- a) Providing recreation programs at all County Parks.
- b) Providing recreation programs at school sites and other County locations throughout the year.
- c) Enforcing the Zoning and Erosion Control Ordinances.
- d) Providing a variety of materials, through the main Library and nine (9) branch libraries and Outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education and job related, as well as public access computers and typewriters.

POLICIES AND GOALS

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

Financial Policies and Goals

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

1. **Tax Rate** – The Board of Commissioners strives to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax increase, whenever possible. The FY21 Recommended Tax rate is 0.7435.
2. According to North Carolina General Statute, local governments are required to operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
3. **Debt Policy** - Forsyth County recognizes that a formally adopted debt policy is fundamental to sound financial management. The total annual debt service shall not exceed 18% of the appropriations in the annually adopted budgets as shown in the Budget Ordinance. This policy of keeping debt service at less than a specified percentage of the budget greatly influences the timing and/or amount of funding for a project, as well as the method of financing. For FY21, Debt Service will be 14.9% of the General Fund budget based on expenditures of \$66,846,681.
4. Maintain the County’s Aaa/AAA bond ratings (Moody’s Investors Service, Standard & Poor’s, and Fitch Investors Service).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year’s budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government’s creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities. In North Carolina, the Local Government

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Commission requires a minimum fund balance of 8% for cash flow purposes, since receipt of cash does not coincide with needed cash disbursements. For Forsyth County, fund balance in the fund financial statements is composed of four classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. These four categories are:

- a) Non-spendable – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
 - i) Prepaid items – the portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.
 - b) Restricted - includes revenue sources that are statutorily restricted for specific purposes, or restricted for specific purposes by grantors or creditors. Forsyth County has ten restricted categories of fund balance: 1) *Restricted for Stabilization by State Statute* – this amount is usually comprised of receivable balances that are not offset by deferred revenues and encumbrances related to purchase orders and contracts outstanding at year end that will be honored by the County in the next fiscal year; 2) *Restricted for Register of Deeds* – this represents the unspent portion of Register of Deeds fees whose use is restricted by State statute for expenditure on computer and imaging technology in the office of the Register of Deeds; 3) *Restricted for Capital Projects*; 4) *Restricted for Fire Protection*; 5) *Restricted for Law Enforcement*; 6) *Restricted for Emergency Telephone System*; 7) *Restricted for Other* – the portion of fund balance restricted by revenue source for soil & water conservation, social services, and library purposes; 8) *Restricted for Human Services*; and 9) *Restricted for Community and Economic Development and Community Redevelopment*; and 10) *Restricted for Airport*.
 - c) Committed – includes amounts that can only be used for specific purposes imposed by majority vote of the governing board. Any changes or removal of specific purposes requires majority action by the governing board. Forsyth County has five committed categories of fund balance: 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by three point three cents (3.3¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation education debt authorized by the November 2006 referendum. In addition, in the General Fund, unspent revenue generated by one point two one cents (1.21¢) of the ad valorem tax rate and interest on the unspent portion thereof, are designated for the retirement of general obligation education debt authorized by the November 2008 referendum; 2) *Committed for Capital Projects* – the portion of fund balance formatted by action of the governing board for certain school and County capital expenditures. 3) *Committed for Library Debt Leveling Plan* – in the General Fund, unspent revenue generated by zero point five seven cents (0.57¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation library debt authorized by the November 2010 referendum; 4) *Committed for 2017 Bonds Debt Leveling Plan* - in the General Fund, unspent revenue generated by two point nine cents (2.9¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of general obligation debt authorized by the November 2016 referendum; and 5) *Committed for Court Facilities Debt Leveling Plan* – in the General Fund, unspent revenue generated by two point zero cents (2.0¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of limited obligation debt authorized by the Board of Commissioners for Court Facilities.
 - d) Unassigned – this portion of fund balance has not been restricted, committed, or assigned to specific purposes or other funds.
6. **Revenue Spending Policy** – the County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Chief Financial Officer will use resources in the following order: debt proceeds, Federal funds, State funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Chief Financial Officer has the authority to deviate from this policy if it is in the best interest of the County.

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7. Projections of revenues, expenditures and fund balances for at least the next five years are updated annually. Longer-range projections are developed as appropriate.
8. The Capital Improvement Plan which includes anticipated capital projects and related debt service and operating costs for the subsequent six years, is updated annually. The annual impact on the General Fund is delineated on pages located within the Capital Improvements Plan tab.
9. The County does not expect to undertake any major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
10. We should evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
11. The Board of Commissioners has adopted an investment policy with the objectives of safety, liquidity and yield, in that order. That policy and the relevant state law place emphasis on credit quality and maturity. Under the authority of North Carolina General Statute 159-30, the County invests in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT).
12. Internal Audit has the objective of auditing each department on a four-year cycle and providing a written report to the Board of Commissioners.
13. Management provides financial and operating reports to the Board of Commissioners on a monthly basis.
14. The County maintains aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
15. The County is committed to simplicity in its financial accounting and reporting and therefore levies property tax and accounts for all of its on-going operations in the General Fund.

POLICIES AND GOALS

Basis of Budgeting and Budgetary Amendments

In accordance with North Carolina General Statutes, Forsyth County uses the modified accrual basis for budgeting and for the audited financial statements. The modified accrual basis requires the recognition of certain revenue when it becomes measurable and available to meet the operation of the current period. Therefore, for financial reporting purposes, revenue under certain programs will be recognized prior to being received in cash.

As required by North Carolina law, the County adopts an annual budget for the General Fund, four Special Revenue Funds (the Special Fire Tax Districts Fund, the Law Enforcement Equitable Distribution Fund, the Emergency Telephone System Fund, and the Moser Bequest for Care of Elderly Fund), the Capital Reserve Fund and the Debt Service Fund. All annual appropriations lapse at fiscal year end. Funds authorized by project ordinance continue until the projects are closed. The agency funds do not require annual budgets.

The County Manager is authorized to transfer budgeted amounts within any fund or financial plan and report such transfers to the Board of Commissioners; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Commissioners.

Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Amendments may be initiated by the affected department, the County Manager's Department or by administrative departments such as Budget or Finance when the need becomes apparent. Details describing the amount and nature of the amendment are entered on standard Ordinance Amendment Cover Sheet and Board Appropriation forms.

These forms are submitted to the County Manager by the requesting department. The forms are entered onto a log, and are circulated to staff departments (Budget, Finance, Attorney and sometimes Human Resources). Each staff department reviews the item, and indicates either agreement or disagreement, with supplemental notes if needed. The item is then returned to the County Manager and is discussed during bi-weekly staff meetings. Dates are set during the staff meetings for presentation of the item to the Board of Commissioners.

Agenda items are generally reviewed by the Board of Commissioners at two Thursday afternoon briefings before being voted on at a bi-monthly Thursday afternoon Commissioners' meeting. When the item is approved by the Board of Commissioners, Finance Department staff enters the data into the accounting system to complete the process.

There are three categories of budget revisions that do not require formal prior approval by the Board of Commissioners:

1. **Transfers between departments.** These transfers are approved by the County Manager, and reported to the Board of Commissioners at their regularly scheduled meetings. A standard form is initiated by the requesting department or the Budget & Management Department describing the reason for the transfer and listing the amounts being transferred into or out of specific accounts. The transfer is circulated to the staff departments for signature and is then sent to the Manager for approval. When the transfer is approved by the Manager, the Finance Department makes the needed changes in the accounting system.
2. **Transfers within a department requiring the Manager's approval.** Certain types of transfers go through the circulation and approval process described above, but are not formally approved by or reported to the Board of Commissioners. They include:
 - a. Transfers into or out of Personal Services
 - b. Transfers into (but not out of) Capital Outlay
 - c. Transfers into (but not out of) Training & Conference

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

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

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

Debt Management

Debt Service is now reflected in transfers from the General Fund to the Capital Reserve Fund and a transfer from the Capital Reserve Fund to the Debt Service Fund.

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

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

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

Balanced Budget

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



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OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

General Profile of the County Government

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

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

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

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

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

The FY 2020-2021 budget focuses on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy, 2) the 14% fund balance policy, 3) the Debt Leveling Plans for debt service payments for various bond referendums and debt issuances, and 4) the School funding formula which uses economic indicators and enrollment data to determine the funding level for the Winston-Salem/Forsyth County Schools. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provide resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

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The County provides all statutory services and a variety of other services not required by statute which have strong public support. The County does not expect to undertake any major new programs, projects, or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.

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

Factors Affecting Financial Condition

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

With a 2018 State demographer certified population estimate of 376,309 and a workforce of more than 175,000, Forsyth County plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2020 was 4.0% and the County's per capita income is \$29,921.

The most significant factor affecting the financial condition of Forsyth County is the COVID-19 pandemic. The spread of this virus impacted every aspect of the County with many businesses shutting down either voluntarily or through the Governor's Stay at Home order. Unemployment in North Carolina increased to a projected 12.5% in April 2020. Retail sales decreased 8.3% in March and 16.4% in April. Projecting how these economic conditions will impact the economy moving forward is very difficult, as one key benchmark is Sales Tax revenue. Because of the way Sales Tax revenue is distributed by the Department of Revenue, as of May 2020, the most recent sales tax data available is February 2020 data – a month prior to the COVID-19 shutdown. It is difficult to determine if the current economic situation will result in a prolonged downturn as the economy had been relatively strong prior to the pandemic. With these constraints, the FY21 Budget was prepared thoughtfully and cautiously.

FY 2020-2021 Recommended Budget

The FY21 Recommended General Fund Budget is \$447,408,815, a decrease of \$11,285,909 or 2.5% from the FY20 Adopted Budget. The FY21 Recommended budget reflects a tax rate of 74.35¢ per \$100 valuation – a decrease of 1.0¢ from the FY20 Adopted Budget. The County's tax rate is actually comprised of several tax rates – the rate necessary to fund general operations (64.37¢) and four debt leveling tax rates (totaling 9.98¢) designated for debt resulting from Education bond referendums approved in November 2006 and November 2008 (4.51¢), debt resulting from the 2010 Library bond referendum (0.57¢), the debt resulting from the 2016 Public Improvement bond referendums for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks (2.9¢) and lastly, debt to be issued for the Court Facilities project (2.0¢). The debt leveling plans are designed to mitigate the need to increase the tax rate on a year-to-year basis. Chart 1 demonstrates the Budget to Budget change.

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Chart 1 – Budget to Budget Change

<i>FY 2020-2021 Recommended Budget</i>	<i>\$447,408,815</i>
<i>FY 2019-2020 Adopted Budget</i>	<i><u>\$458,694,724</u></i>
<i>Budget-to-Budget \$ Change</i>	<i><u>(\$11,285,909)</u></i>
<i>Budget-to-Budget % Change</i>	<i>-2.5%</i>

The decrease in the total budget year over year is attributable primarily to two factors – the projected economic uncertainty due to the COVID-19 pandemic and the establishment of a Debt Service Fund as part of the FY20 budget process. The projected economic uncertainty is affecting revenue projections related to Ad Valorem Property Tax – due to a decrease in one part of the Tax Base (Registered Motor Vehicles) and a lower collection rate – and Sales Taxes. With some economists projecting decreases in Gross Domestic Product of 18-20% in the final quarter of FY20 (April-June) and an extended contraction between 10-25% into the first quarter of FY21, the FY21 Recommended Budget reflects a year over year decrease of 15% in Sales Tax collections (comparing the three local sales taxes that were levied in FY20 to FY21). A new Quarter-Cent Sales Tax will be levied starting July 1, 2020 that has not been levied in the past but the revenue from this Local Option Sales Tax will be exclusively for additional funding to the Winston-Salem/Forsyth County School System.

The establishment of the Debt Service Fund is also contributing to the year over year decrease between the FY20 Adopted Budget and the FY21 Recommended Budget. In prior years, all Debt Service expenditures and revenues were accounted for in the General Fund. For the past several bond referendums, the County has developed Debt Leveling Plans to pay for Debt Service associated with these major capital projects. Funds are allowed to accrue and be invested as needed and the tax rate associated with the Debt Leveling Plan is also able to remain constant to prevent fluctuations in the tax rate. In years where expenditures exceed the revenue that is generated by the Debt Leveling Tax Rate, reserves are used to mitigate the need to increase the tax rate.

For the past several fiscal years, the County has budgeted reserved fund balance from these Debt Leveling Plans, as again, the projected revenue from the Debt Leveling Tax Rate was not going to be sufficient to pay the Debt Service related to that Debt Leveling Plan. With the establishment of the Debt Service Fund, these reserves have been shifted out of the General Fund so the only expenditure related to Debt Service in the FY21 Recommended Budget is a transfer to the Debt Service Fund.

In addition to the Reserved Fund Balance no longer being budgeted in the General Fund, two other revenue sources related to Debt Service are budgeted directly into the Debt Service Fund moving into FY21 – Lottery Proceeds (approximately \$3.5 million) and Credits from the Federal government related to Qualified School Construction Bonds.

Summary of FY 2020-2021 Budget Changes

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 2*, on the following page, provides a look at the overall County dollar changes from the FY20 Adopted Budget to the FY21 Recommended Budget.

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Chart 2 – County Dollar Changes FY20-FY21

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Non-Departmental	\$ 60,952,335	\$ 34,918,033	\$ 26,034,302
Winston-Salem/Forsyth County Schools	\$ 4,533,006	\$ -	\$ 4,533,006
Sheriff	\$ 2,184,865	\$ 1,335,251	\$ 849,614
Public Health	\$ 360,285	\$ 79,245	\$ 281,040
Tax Administration	\$ 340,641	\$ 118,026	\$ 222,615
Board of Elections	\$ 102,887	\$ (99,957)	\$ 202,844
Youth Services	\$ 392,744	\$ 227,744	\$ 165,000
Library	\$ 30,950	\$ (103,536)	\$ 134,486
Parks	\$ (123,097)	\$ (254,257)	\$ 131,160
Inspections	\$ 102,690	\$ -	\$ 102,690
Attorney	\$ 64,108	\$ -	\$ 64,108
Community and Economic Development	\$ 424	\$ (33,827)	\$ 34,251
Purchasing	\$ 22,610	\$ -	\$ 22,610
Emergency Management	\$ 22,430	\$ -	\$ 22,430
MapForsyth	\$ 15,650	\$ 4,750	\$ 10,900
Court Services	\$ 9,965	\$ -	\$ 9,965
Airport	\$ 366,434	\$ 366,434	\$ -
Social Services	\$ 284,172	\$ 285,290	\$ (1,118)
Budget and Management	\$ (6,356)	\$ -	\$ (6,356)
Aging Services	\$ (17,600)	\$ -	\$ (17,600)
Human Resources	\$ (18,098)	\$ -	\$ (18,098)
Emergency Services	\$ 723,206	\$ 741,572	\$ (18,366)
County Commissioners and Manager	\$ (25,162)	\$ -	\$ (25,162)
Medical Examiner	\$ (31,250)	\$ -	\$ (31,250)
Finance	\$ (86,493)	\$ (43,000)	\$ (43,493)
NC Cooperative Extension Service	\$ 180,161	\$ 225,649	\$ (45,488)
Forsyth Technical Community College	\$ (63,180)	\$ -	\$ (63,180)
Interagency Communications	\$ (141,436)	\$ (76,859)	\$ (64,577)
Register of Deeds	\$ (2,707)	\$ 99,881	\$ (102,588)
Behavioral Health	\$ (127,056)	\$ -	\$ (127,056)
Planning	\$ (140,470)	\$ -	\$ (140,470)
General Services	\$ (95,699)	\$ 53,032	\$ (148,731)
Management Information Services	\$ (272,725)	\$ -	\$ (272,725)
Environmental Assistance and Protection	\$ 46,244	\$ 353,000	\$ (306,756)
Special Appropriations	\$ (361,035)	\$ -	\$ (361,035)
Debt	\$ (80,509,352)	\$ (49,482,380)	\$ (31,026,972)

The largest increase in net County dollars is Non-Departmental due largely to the shift of Debt Service costs from Debt Service to a Transfer to the Debt Service Fund as part of the Board of Commissioners' decision to establish a Debt Service Fund, as discussed above, during the Fiscal Year 2020 budget process. Additionally, Non-Departmental

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includes the primary revenue sources for the County – Property Tax and Sales Tax revenue. If the Transfer to the Debt Service Fund was not included in Non-Departmental, the net County dollar change would actually be a decrease year over year.

The second largest increase in relation to net County dollars is the Winston-Salem/Forsyth County School System due to increases in expenditures of \$4,533,006. This increase is based on the funding formula that has been the primary factor in determining the appropriate funding level of the school system since FY12, taking into account increases and decreases in enrollment as well as increases and decreases in available revenue. A description of the funding formula is found in the overview of changes in the Education Service Area later in this section of the budget document. In addition to the increase driven by the funding formula, an additional \$11,050,000 is included in the FY21 Recommended Budget due to the successful Article 46 Sales Tax referendum. \$11,050,000 is what the County is projecting will be generated from the new Quarter-Cent Sales Tax and it is the expectation of the Board of Commissioners that the Winston-Salem/Forsyth County Board of Education use these funds to increase the teacher supplement to helping them make progress in achieving their goal of having a teacher supplement that is in the top five teacher supplements in North Carolina.

The third largest increase in net County dollars is the Sheriff's Office with an overall increase of \$849,614 which is accounted for with an increase of \$2,184,865 in expenditures, offset by an increase of \$1,335,251 in revenue. The increase in expenditures is due primarily to an increase in Personal Services of \$2,292,117, or 5.1%. The increase in revenue is largely attributable to the School Resource Officer program when comparing the FY21 Recommended Budget to the FY20 Adopted Budget.

The fourth largest increase is Public Health. Net County dollars are increasing \$281,040 due to an expenditure increase of \$360,285 offset by an increase in revenue of \$79,425. Personal Services is the driver of the increase in expenditures with an increase of \$571,459, or 3.0% in the FY21 Recommended Budget compared to the FY20 Adopted Budget. There are decreases in other expenditure categories, specifically Other Purchased Services and Travel and Training.

The fifth largest increase in net County dollars is Tax Administration due to the upcoming Quadrennial Reappraisal in FY21. North Carolina law requires each county to reappraise real property at least every eight years but Forsyth County has performed reappraisals every four years since 1988. Outside of the requirement of North Carolina law, reappraisals are conducted to provide equity between properties and maintain fairness. It is necessary to re-equalize values periodically to ensure that all property bears its fair share of the tax burden. As part of the reappraisal, there are increased costs due to additional mailings. In addition to the Quadrennial Reappraisal, another cost increase in Tax Administration relates to the NCVTS fee, which is a fee the department has very little control.

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

Chart 3 on the following page provides the changes in General Fund revenues for FY21. The data is at the second highest accounting level for the County. As shown in the chart below, Charges for Services is the largest change in terms of dollars with an increase of \$1,039,702. This change in revenue is directly attributable to the School Resource Officer transition from the Winston-Salem Police Department to the Sheriff's Office. The budget to budget increase in revenue for this service is \$1,385,250 as the FY20 Adopted Budget did not include the full revenue associated with the School Resource Officer transition because it was not clear if the Winston-Salem/Forsyth County School System was requesting the same service level the Sheriff's Office was requesting in the FY20 Budget. After the FY20 budget was adopted, this revenue was increased to \$1,574,120. Comparing the FY21 Recommended Budget's revenue for School Resource Officers to this amended amount reflects an increase of \$669,350. Ad Valorem Property Tax is the next largest increase for the General Fund for FY21. Sales Taxes also reflect increases,

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but this is solely due to the addition of the Article 46 Quarter-Cent Sales Tax that is projected to generate \$11,050,000 in FY21. The decreases in revenues reflected in the chart below are largely associated with the establishment of the Debt Service Fund.

Chart 3- Summary of General Fund Revenue Sources

<u>Total By Revenue Source</u>	<u>FY20</u>	<u>FY21 Recommend</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Charges for Services	\$ 22,843,057	\$ 23,882,759	\$ 1,039,702	4.6%
Property Taxes	\$ 280,544,843	\$ 281,339,025	\$ 794,182	0.3%
Sales Taxes	\$ 68,650,248	\$ 69,430,699	\$ 780,451	1.1%
Fund Balance	\$ 13,692,443	\$ 14,325,756	\$ 633,313	4.6%
Other Revenues	\$ 10,270,563	\$ 10,659,282	\$ 388,719	3.8%
Other Financing Sources	\$ 2,664,731	\$ 2,823,190	\$ 158,459	5.9%
Licenses & Permits	\$ 820,140	\$ 825,100	\$ 4,960	0.6%
Other Taxes	\$ 1,245,000	\$ 1,030,000	\$ (215,000)	-17.3%
Intergovernmental	\$ 44,342,311	\$ 42,743,004	\$ (1,599,307)	-3.6%
Earnings on Investments	\$ 3,479,000	\$ 350,000	\$ (3,129,000)	-89.9%
Debt Service - Lottery Proceeds	\$ 3,650,000	\$ -	\$ (3,650,000)	-100.0%
Debt Service - EDLP Reserves	\$ 6,492,388	\$ -	\$ (6,492,388)	-100.0%
Total Changes	\$ 458,694,724	\$ 447,408,815	\$ (11,285,909)	-2.5%

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

Chart 4 - Summary of FY21 General Fund Expenditure Changes

<u>Accounting Category</u>	<u>FY20 Adopted</u>	<u>FY21 Recommend</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Transfers Out	\$ 3,227,338	\$ 69,993,515	\$ 66,766,177	2068.8%
Payments to Other Agencies	\$ 150,965,095	\$ 159,091,631	\$ 8,126,536	5.4%
Personal Services	\$ 153,408,886	\$ 155,335,318	\$ 1,926,432	1.3%
Other Purchased Services	\$ 14,909,486	\$ 15,817,672	\$ 908,186	6.1%
Professional & Technical Services	\$ 9,875,985	\$ 10,261,894	\$ 385,909	3.9%
Other Operating Costs	\$ 13,100,704	\$ 13,180,403	\$ 79,699	0.6%
Prior Year Encumbrances	\$ 1,800,000	\$ 1,800,000	\$ -	0.0%
Purchased Property Services	\$ 5,872,200	\$ 5,469,428	\$ (402,772)	-6.9%
Travel	\$ 911,270	\$ 485,987	\$ (425,283)	-46.7%
Materials and Supplies	\$ 17,053,468	\$ 16,554,364	\$ (499,104)	-2.9%
Property	\$ 903,656	\$ 318,650	\$ (585,006)	-64.7%
Contingency	\$ 15,058,331	\$ (900,047)	\$ (15,958,378)	-106.0%
Debt Service	\$ 71,608,305	\$ -	\$ (71,608,305)	-100.0%
Total Changes	\$ 458,694,724	\$ 447,408,815	\$ (11,285,909)	7.6%

Transfers Out is the largest expenditure increase and is due to the establishment of the Debt Service Fund. In the FY20 Adopted Budget, Transfers Out consisted of the Transfer to the 2018 Motive Equipment Capital Projects Ordinance and the 2018 Winston-Salem/Forsyth County Schools Capital Maintenance Capital Projects Ordinance.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

While Debt Service is the largest component of the Transfers Out expenditure, the actual Debt Service line item is really decreasing from \$71,608,305 (reflected as Debt Service) in Chart 4 to \$66,846,681.

Payments to Other Agencies is the second largest increase in General Fund expenditures with an increase of \$8,126,536 and the majority of this relates to the payment to the Winston-Salem/Forsyth County School System. As reflected in Chart 2, the overall County appropriation to Winston-Salem/Forsyth County Schools is increasing \$4,533,006 for FY21 based on a funding formula that was developed in 2012. This is discussed later in the Overview of Changes. However, while the FY20 Adopted Budget included an overall appropriation of \$133,857,524 for the Winston-Salem/Forsyth County Schools, \$3,696,017 of this was included as a Budget Reserve which is accounted for in the Contingency expenditure category. With the FY21 Recommended Budget for Winston-Salem/Forsyth County Schools accounted for as a Payment to Other Agency, the year over year change for this expenditure category is slightly skewed.

The third largest expenditure increase is in Personal Services with an increase of \$1,926,432. This increase is based on annualized performance increases year over year, as well as an increase in retirement that was larger than a planned increase that had been announced several years ago. In 2016, the Local Governmental Employees' Retirement System (LGERS) Board of Trustees adopted the Employer Contribution Rate Stabilization Policy to provide predictable incremental increases in the employer contribution rate to protect against potential adverse experience. This policy recommended increasing the contribution rates for non-law enforcement officers from 7.25% for FY17 by 0.25% each fiscal year until it reached 8.00% in FY20. The policy also recommended increasing the contribution rate for law enforcement officers a similar 0.25% until it reached 8.75% in FY20. Based on returns being 8.5% lower than expected, the LGERS Board of Trustees voted to increase the contribution for FY20 to 8.95% for non-law enforcement officers and 9.75% for law enforcement officers. For FY21, the LGERS Board of Trustees voted to increase the contribution for FY21 to 10.15% for non-law enforcement officers and 10.9% for law enforcement officers.

As Chart 4 demonstrates, Travel was reduced significantly across all departments as the FY21 Recommended Budget was developed. This is largely a reflection of the reality of the COVID-19 pandemic with many of the trainings that departments typically attend being either cancelled or moved to an online platform.

REVENUE CHANGES

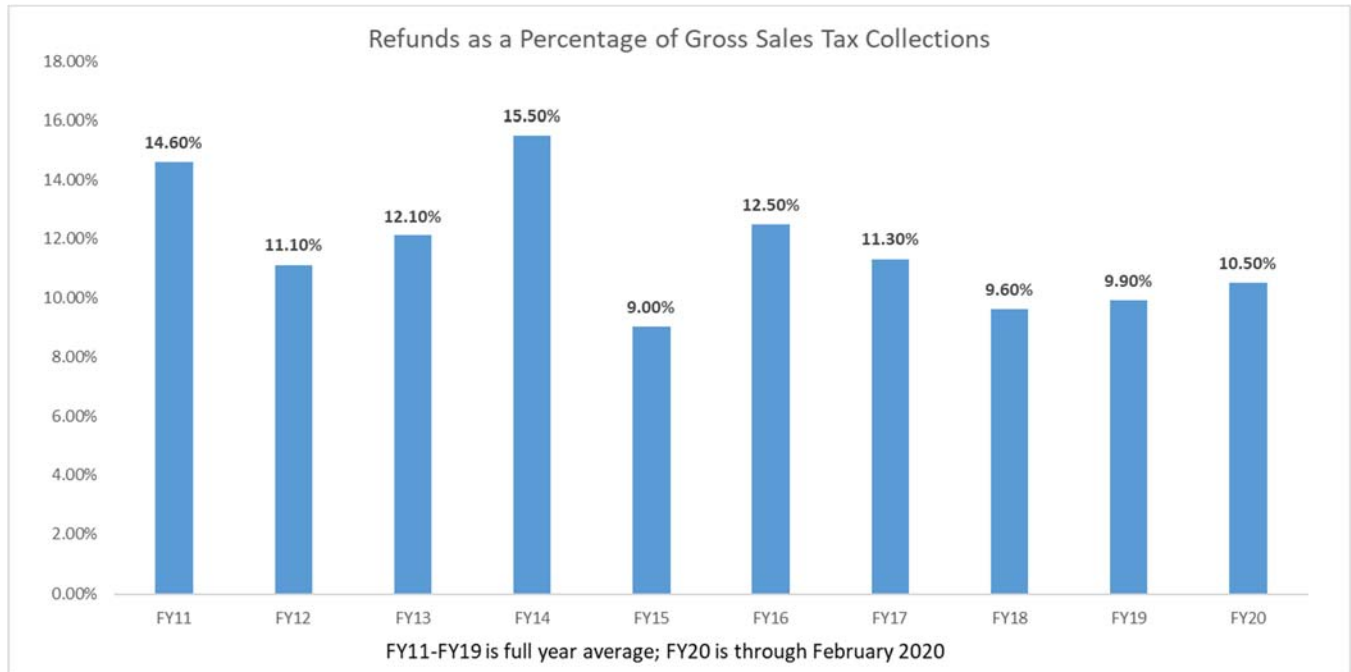
Sales Taxes

- Over the past several years, Forsyth County has received sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina and the total local sales tax levied for these three Articles is 2%. In March 2020, Forsyth County voters approved a referendum authorizing the Board of Commissioners to levy an additional sales tax – Article 46 – which is a one-quarter cent sales tax, meaning the total local sales tax levied in Forsyth County on July 1, 2020 will be 2.25%.
- The resolution directing the Board of Elections to place the Article 46 referendum on the March 2020 ballot indicated the desire of the Board of Commissioners that teacher supplements strive to be at the level of the top five school systems in North Carolina.
- Due to the COVID-19 pandemic, estimating Sales Tax revenue for FY21 is problematic because the only information available on actual sales tax collections in the current year is through February 2020 – prior to the economic shutdown that occurred once “Stay at Home” orders were implemented. Staff is currently estimating Sales Tax revenue will miss the current year budget by \$4.9 million. For FY21, the estimate for Articles 39, 40, and 42 is \$10,269,549, or 15.0% below the FY20 Adopted Budget. An additional \$11,050,000 of Article 46 Sales Tax is estimated for FY21.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- For FY21, Sales Taxes account for 15.5% of total General Fund revenues – slightly higher than the percentage in FY20 (15.0%), but this includes the Article 46 Sales Tax revenue.
- Another area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 5*, over the past ten years, refunds averaged 11.6% of gross collections for the County. For FY11-FY19, the percentage of refunds to gross sales tax collections in *Chart 5* are for the full fiscal year. For FY20, the percentage is through February 2020. Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis due to two large non-profit hospital systems being eligible for refunds. These refunds can have a significant impact on local sales tax revenue for the County.

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

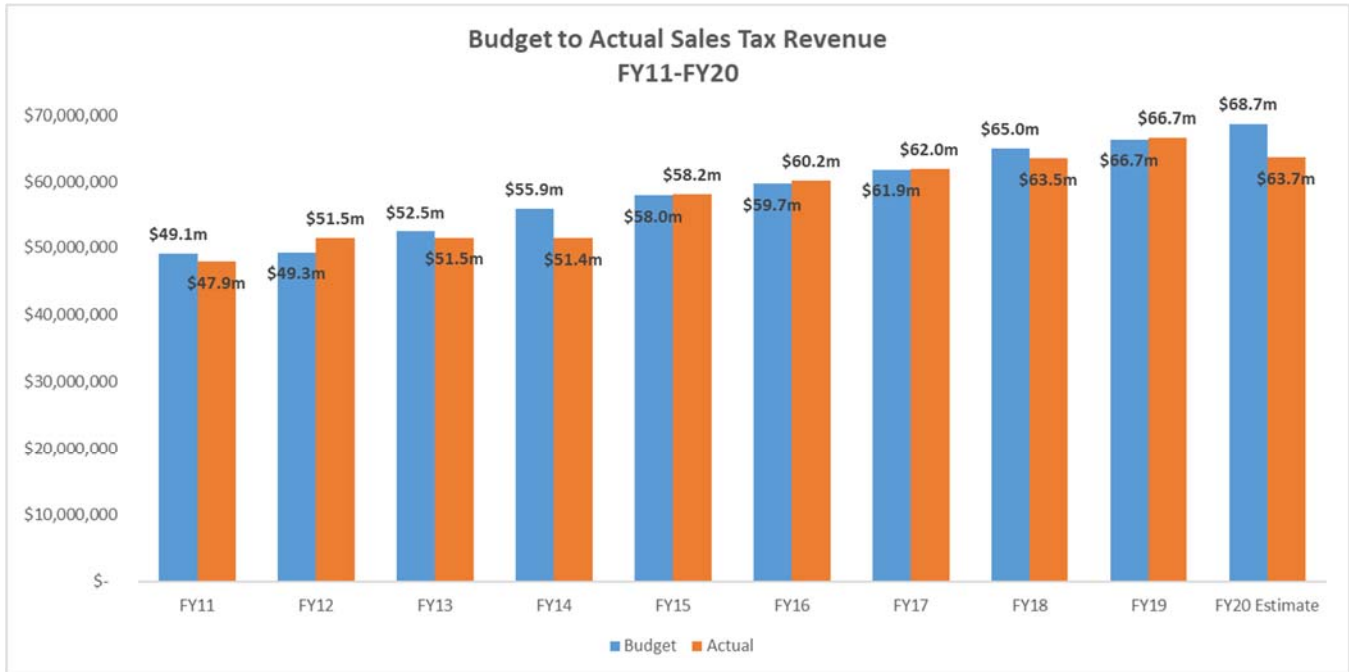


On the following page, *Chart 6* illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how Sales Tax revenue can be impacted by the economy as evidenced by the lower sales tax numbers during the Great Recession years. The uptick in Sales Tax revenue in FY15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

Chart 6 demonstrates how difficult it can be to predict Sales Tax revenue as the County has realized excess Sales Tax revenue compared to Budget five of the past ten years and received less revenue than budgeted five of the past ten years (including the projected shortfall in the current year).

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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



Ad Valorem Taxes

- Ad Valorem taxes account for 61.2% of the County's General Fund revenue. For the FY21 Recommended Budget, the total taxable value used is \$37.789 billion compared to \$37.269 billion used in the FY20 Adopted Budget.
- The collection percentage used in the FY21 Recommended Budget is 98.93% compared to 99.17% used in the FY20 Adopted Budget. North Carolina General Statute 159-13(6) allows counties to use the collection rate that as realized as of the most recently completed full year (Fiscal Year 2019). The collection rate as of June 30, 2019 was actually 99.22%; however, due to the COVID-19 pandemic, the collection rate for the current fiscal year is only 99.0%. Based on the uncertainty in the current economic climate, staff is recommending to use a lower collection rate than the statutorily allowed 99.22%.
- The revenue generated by the Ad Valorem Property Tax is projected to be \$277,959,331 based on a tax rate of 74.35¢ and the collection rate of 98.83%. The recommended tax rate of 74.35¢ is a reduction of one cent, due to the successful Article 46 Sales Tax referendum. *Chart 7* provides the property tax revenue calculation for FY21.

Chart 7 - Property Tax Revenue Calculation

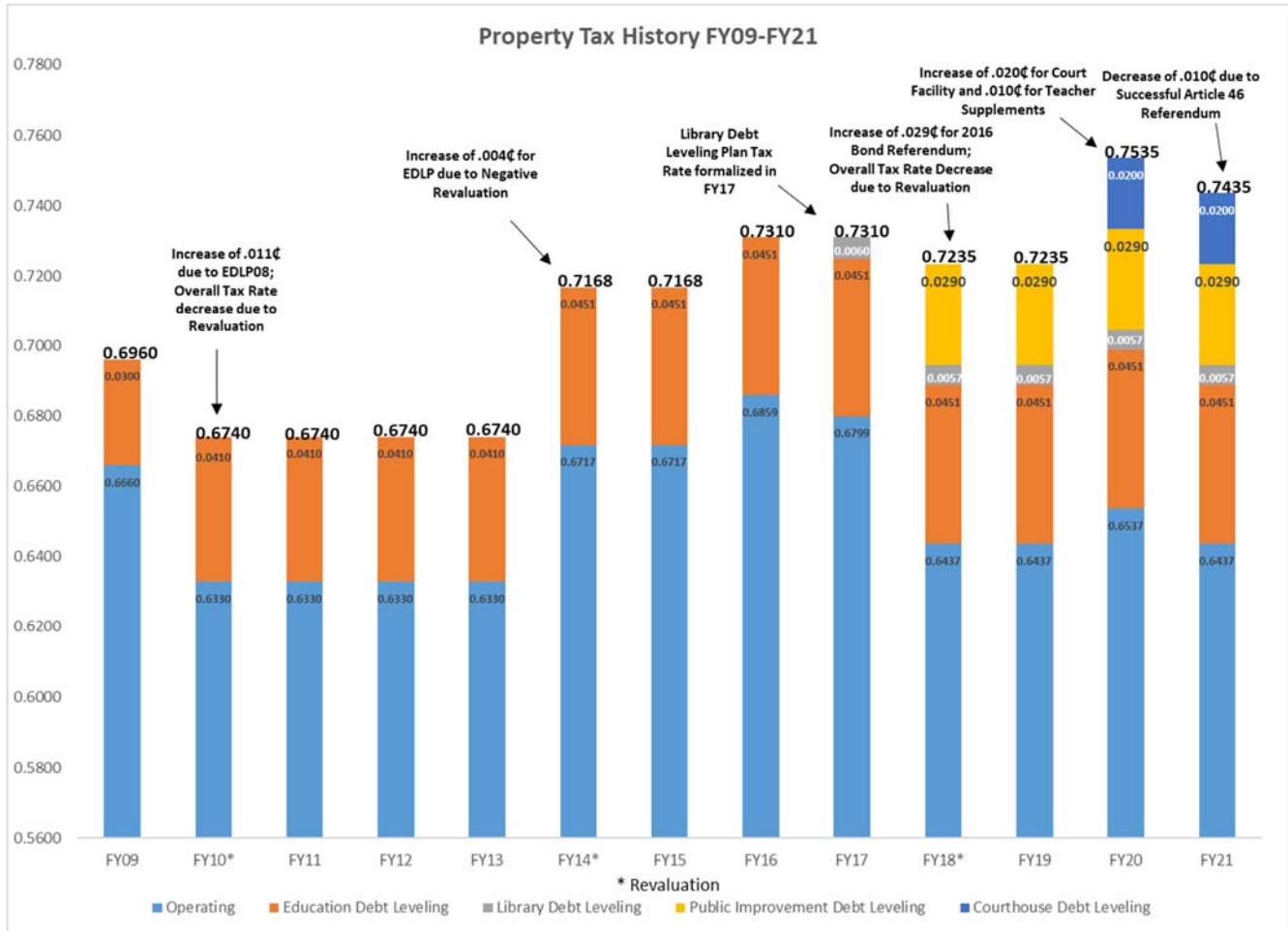
FY21 Values - 5/1/20	\$37,789,598,348
Total Property Tax Levy 2020-2021	\$280,965,664
Total Property Tax Levy @ 98.93%	\$277,959,331
1¢ Equivalent =	\$3,738,525

- The County's Ad Valorem Property Tax Rate is essentially comprised of five (5) different rates: 1) 64.37¢ - the rate to provide County services; 2) 4.51¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

million of 2008 voter-approved debt; 3) 0.57¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; 4) 2.90¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks; and 5) 2.00¢ - the rate for the new Court Facility that will be built to replace the current Hall of Justice. The chart below provides an overview of the history of the Ad Valorem Property Tax Rate in Forsyth County for the past several years.

Chart 8 – Property Tax History by Fiscal Year



Debt Leveling, Lottery Funds, and Debt Service Revenue

- With the establishment of the Debt Service Fund in Fiscal Year 2020, several revenue sources will no longer be budgeted in the General Fund moving forward including Lottery Proceeds, Reserved Fund Balance for Debt Leveling, and credit payments received from the Federal government for Build America Bonds and Qualified School Construction Bonds.
- The effect of these revenue sources no longer budgeted in the FY21 Recommended Budget reflects a decrease of \$12,596,136 based on the FY20 Adopted Budget including \$3,650,000 for Lottery Proceeds, \$2,453,748 for credit payments from the Federal government, and \$6,492,388 for Reserved Fund Balance for Debt Leveling. These revenue sources will still be utilized in FY21 in the Debt Service Fund.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Fund Balance Appropriated

- The FY21 Recommended Budget includes \$12,939,131 of Unreserved Fund Balance, an increase of \$253,295 over the FY20 Adopted Budget. While not significant in terms of dollars, it is a significant increase comparing the FY20 Adopted Budget of \$458,694,724 to the FY21 Recommended Budget of \$447,408,815.
- Actual expenditures compared to budgeted expenditures have averaged 94% the past several years so Fund Balance Appropriated is the target for reversions from departments at the end of the fiscal year.
- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures of the subsequent year's budget. With the FY21 Recommended Budget totaling \$447,408,815, the County will require \$62,637,234.

EXPENDITURE AND COUNTY DOLLAR CHANGES

Personal Services (salaries and benefits) affect almost all departments of Forsyth County government. The FY21 Recommended Budget includes significant changes in this area due to Performance Pay, increases in retirement, and changes to Longevity.

Employee Compensation Adjustment

- *Employee Benefits*
 - As referenced earlier in the Overview of Changes, Health and Dental costs are not projected to increase in FY21. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and are treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees.
 - Employee Longevity is being reduced for FY21 to 63.4% of the original Longevity schedule. Prior to Fiscal Year 2013, employees who worked seven or more years with the County would receive a \$680 Longevity payment in December, with the payment increasing \$40 for every additional year of service up to a maximum payment of \$2,000. In FY13, the longevity payment was reduced to 85% of the original schedule. For FY21, the longevity payment for seven years is reduced from \$578 to \$434 and increases in \$26 increments for each year above 7 years. The maximum longevity payment is \$1,275.
- *Performance Adjustments*
 - The FY21 Recommended Budget assumes average performance adjustments of approximately 1.08%, with a range of 1% - 1.15%, which is a significant decrease from the current year budget that has a range of 1% - 4.5%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. This percentage is applied to the market rate of an employee's position class. The total budgeted amount for Performance Adjustments plus benefits is \$634,188.
- *Compensation/Classification Adjustments*
 - The FY21 Recommended Budget does not include funding for compensation and classification adjustments for any positions.
- *401(k) for Non-Law Enforcement Employees*
 - The FY21 Recommended Budget continues to fund the 2.5% 401(k) contribution for all non-law enforcement employees. The benefits of the 401k plan include: transferability, interest accrual,

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

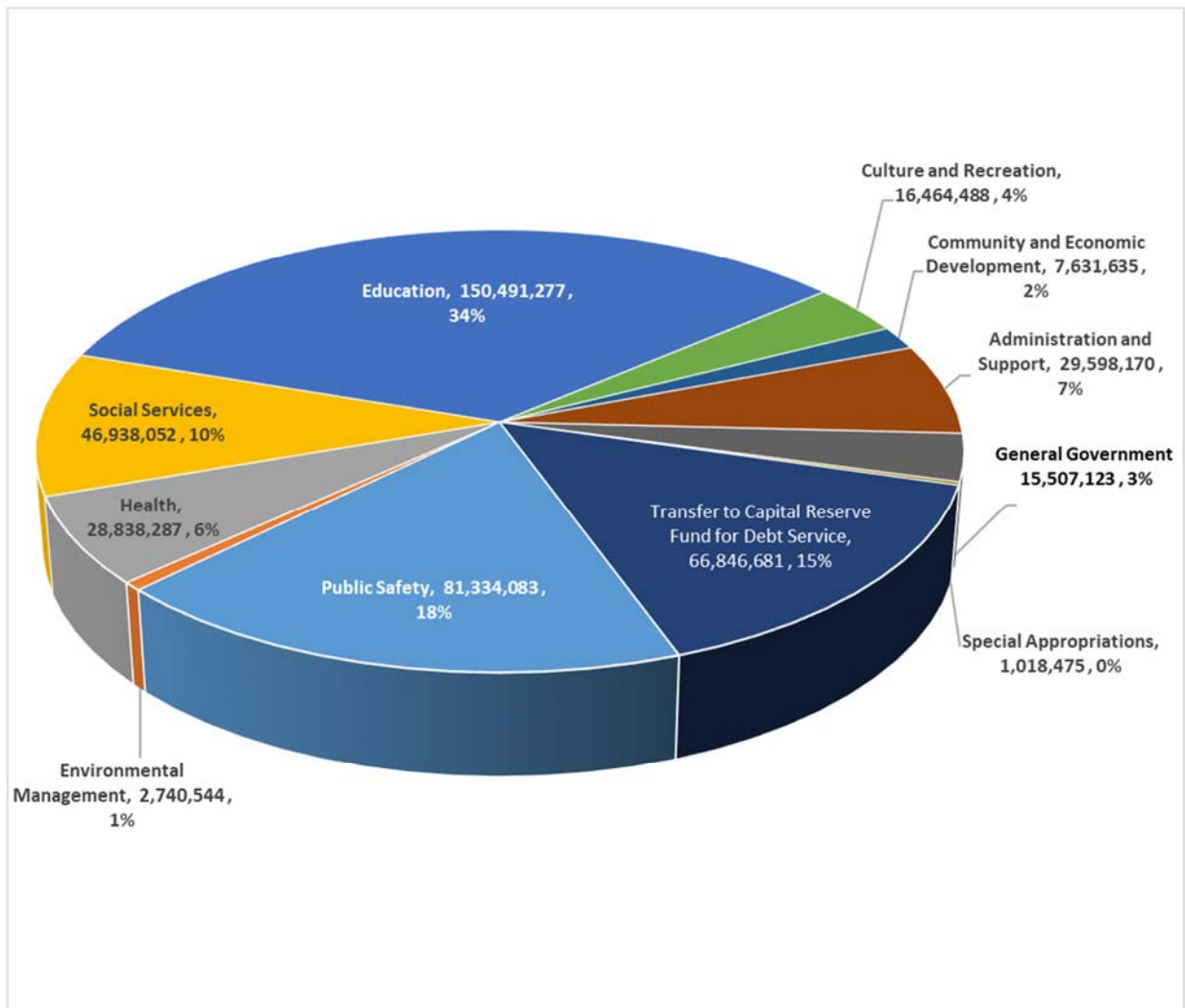
employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401(k), and retirement planning. Sworn law enforcement employees receive a statutorily required 5% employer 401(k) contribution.

- There is an Alternate Service Level request for an additional 2.5% 401(k) contribution so that all Forsyth County employees are receiving the same contribution. The 401(k) contributions are reflected in each departmental budget.

EXPENDITURES BY SERVICE AREA

The following section of the Overview of Changes provides information on the different service areas of Forsyth County and how they make up the FY21 Recommended Budget. As evidenced in the chart below, Education, Public Safety, and Debt Service are the largest service areas in terms of expenditures. This is followed by Social Services and Health, two critical components of County government.

Chart 9 – Expenditures by Service Area



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

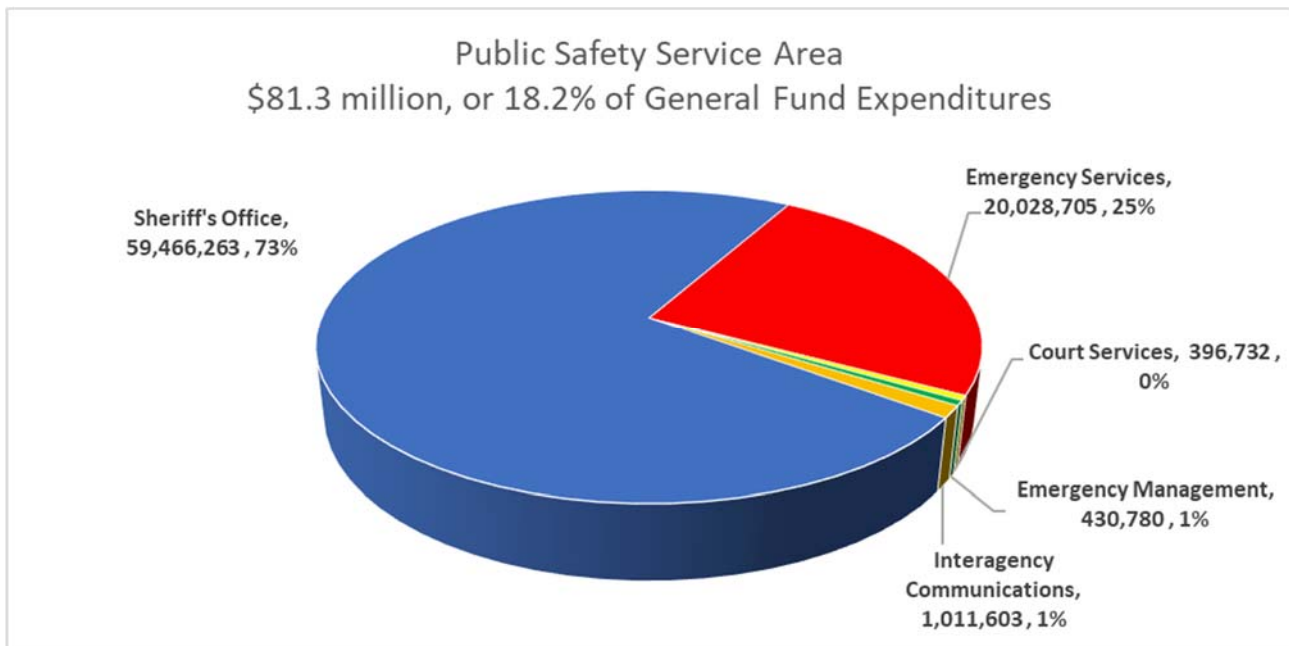
Public Safety Service Area

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

The Public Safety Service Area includes: Interagency Communications, Emergency Management, the Sheriff's Office, Emergency Services, and Court Services. The adopted budget for this service area is 18.2% of the General Fund budget or \$81,334,083.

The Sheriff's Office and Emergency Services account for the majority of expenses and revenues in the Public Safety Service Area. This area used to identify Animal Services as a separate agency, but it was incorporated into the Sheriff's Office as part of the FY20 Adopted Budget.

Chart 10 - Public Safety Service Area - \$81.3 million – 18.2% of General Fund Expenditures



Interagency Communications

- Interagency Communications makes up 1.2% of the Service Area. The Interagency Communications FY21 Recommended Budget reflects a budget to budget net County dollar decrease of 9.9% or \$64,577.
- The primary driver of the decrease is a decrease in Other Purchased Services where a contract for a consultant to assist with the upgrade of the 800 MHz radio system was included in the FY20 Adopted Budget and that cost is not needed in FY21. This decrease in costs is offset by an increase in Communications Equipment Maintenance.

Sheriff's Office

- The Sheriff's Office makes up 73.1% of the Service Area. The FY21 Recommended Budget for the Sheriff's Office reflects a 1.7%, or \$849,614 increase in net County dollars compared to the FY20 Adopted Budget. As mentioned earlier in the Overview of Changes, the primary driver is an increase in Personal Services due to annualized adjustments related to Performance increases and market adjustments based on the increase in salaries for the Winston-Salem Police Department, and increases for retirement.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- The Sheriff's Office submitted several Alternate Service Level requests including one Full-Time Animal Services Corporal, a market adjustment for Animal Care Officers, a Behavioral Health Unit for the Law Enforcement Detention Center, one Full-Time Senior Office Assistant for Communications, two Full-Time Deputies for a Criminal Intelligence Unit, eight Full-Time Deputies for Patrol, seven Full-Time positions to enhance and modernize Criminal Investigations, one Full-Time Fiscal Technician, four Full-Time Deputies for a Gang Unit Initiative, one Full-Time Human Resources Technician, a Joint Vice/Narcotics Lease Agreement with the City of Winston-Salem, one Full-Time Judicial Services Deputy, one Full-Time Judicial Services Records Specialist, a salary match of Winston-Salem Police Department officers for sworn personnel and telecommunicators, one Full-Time Deputy for a Rapid Response Team, one Full-Time Coordinator for a Real Time Intelligence Crime Center, ten Full-Time pre-hire positions due to retirements, fourteen Full-Time positions to meet the demands of assuming School Resource Officer services at eight middle schools, one Full-Time School Resource Coordinator and one Full-Time Investigator, and one Full-Time Wellness Coordinator. Additional information on these requests can be found in the Appendix.

Emergency Services

- The Emergency Services department consists of Fire, 911 Communications, and Emergency Medical Services and makes up 24.6% of the Service Area.
- The FY21 Recommended Budget for Emergency Services reflects an \$18,366 or 0.2% decrease in net County dollars. Expenditures are increasing \$723,206 over the FY20 Adopted Budget – largely due to the FY20 Adopted Budget not including positions in Fire related to the Countywide Overlay service district. These positions were added after the FY20 budget was adopted and are therefore not reflected in the FY20 Adopted Budget. Revenues are increasing \$741,572 over the FY20 Adopted Budget – again, largely due to the FY20 Adopted Budget not reflecting revenue associated with the overlay district in the department.
- Emergency Services submitted three Alternate Service Level requests. Two of the requests relate to Fire and one request relates to EMS service. Additional information on these requests can be found in the appendices.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits is funded again through the use of Behavioral Health Services dollars. One goal of the program is to improve stability and recovery of high-risk patients, thus minimizing unnecessary use of emergency department and ambulance services. Many patients treated through this program are dealing with mental health issues, so the cost of this program is being absorbed in the County allocation for Behavioral Health Services. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services.

Court Services

- The Court Services FY21 Recommended net County dollars are increasing \$9,965, or 2.9% compared to FY20. Court Services makes up 0.5% of the Service Area and includes funding for two programs – the new Family Justice Center (formerly known as the Safe on Seven Domestic Violence Center) and the Deferred Payment Program for the Clerk of Court's office.
- The Family Justice Center is a concept that has been discussed for the past two years as staff was directed by the Board of Commissioners to study the Guilford model of delivery of domestic violence services to victims based on the national Family Justice Center model. Family Justice Centers enable domestic violence and family violence victims to access a range of services at one location. Services that may be housed in

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

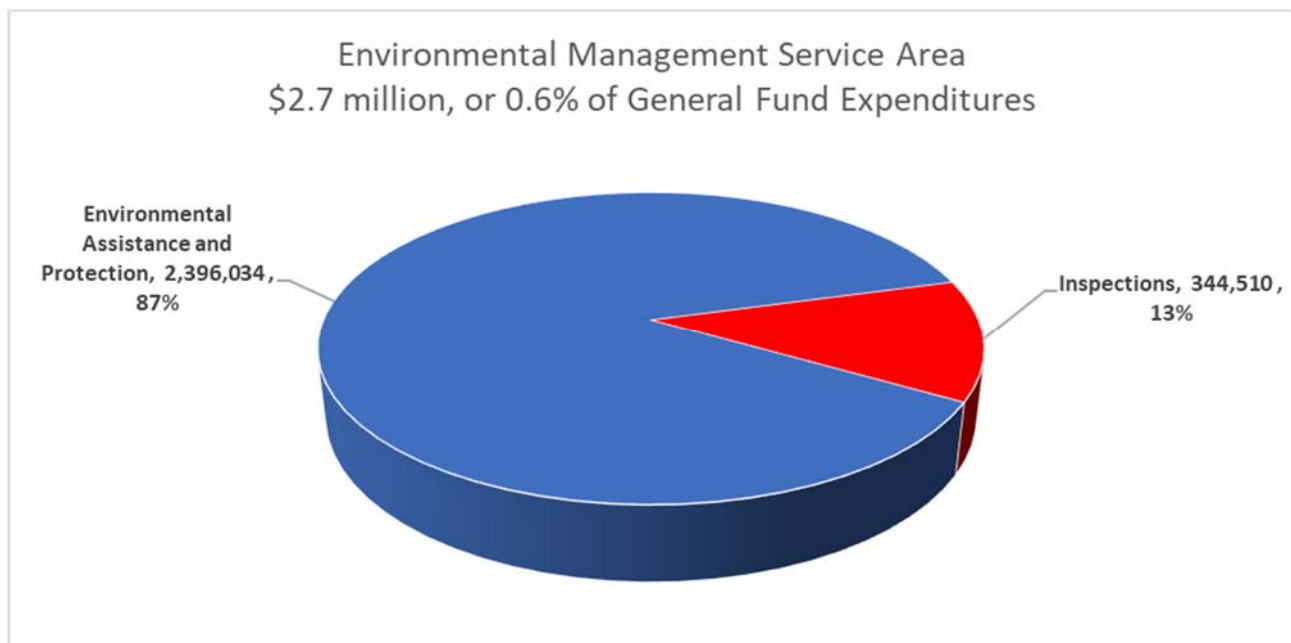
Family Justice Centers include law enforcement, prosecutors, victim advocacy, counseling, safety planning, legal assistance, social workers, case management, healthcare services, housing assistance, benefits assistance, transportation resources, child support offices, women’s resource centers, play spaces for children, elder abuse services, culture-specific family services, job training, and community education and prevention.

- An effort to pursue this model of service delivery has been led by a group of stakeholders including the County, Family Services, the District Attorney’s Office, the City of Winston-Salem Police Department, the Town of Kernersville Police Department, the Children’s Law Center, Parenting Path, and Legal Aid among others.
- The County has funded several positions in the past that had previously been funded through non-County grant dollars. For example, the County paid for an Assistant District Attorney, two Legal Assistants, a Deputy Clerk, a Part-Time Attorney, a Bilingual Paralegal, an Intake Screener, and a Victim Advocate for the Safe on Seven program as well as the Deferred Payment Coordinator.
- The FY21 Recommended Budget will eliminate County funding of positions in the Administrative Office of the Courts and Legal Aid and use these dollars to create five new positions – a Director, a Client Services Coordinator, two Navigators, and an Office Assistant. In addition to these five new positions, the FY21 Recommended Budget also includes dollars for Training and Materials and Supplies.
- There are two Alternate Service Level requests related to the Family Justice Center. One request relates to facility upgrades and the other relates to a request for funding from Legal Aid. Additional information on these requests can be found in the appendices.

Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection (EAP) and the City/County Inspections division of City/County Planning and Community Development. This service area makes up \$2,740,544, or 0.6% of the FY21 Recommended General Fund Budget.

Chart 11 - Environmental Management Service Area - \$2.7 million - 0.6% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area at 87%. Net County dollars are decreasing \$306,756, or 21.5%.
- The decrease in net County dollars is driven by increased revenue from a rebate of 105 grant funding and targeted reductions in operating expenditures.
- Environmental Assistance and Protection submitted an Alternate Service Level request for a Sustainability Program Manager to assist with the Board of Commissioner’s resolution to commit to achieving a goal of transitioning to 100% clean and renewable energy by 2050. Additional information on this request can be found in the appendices.

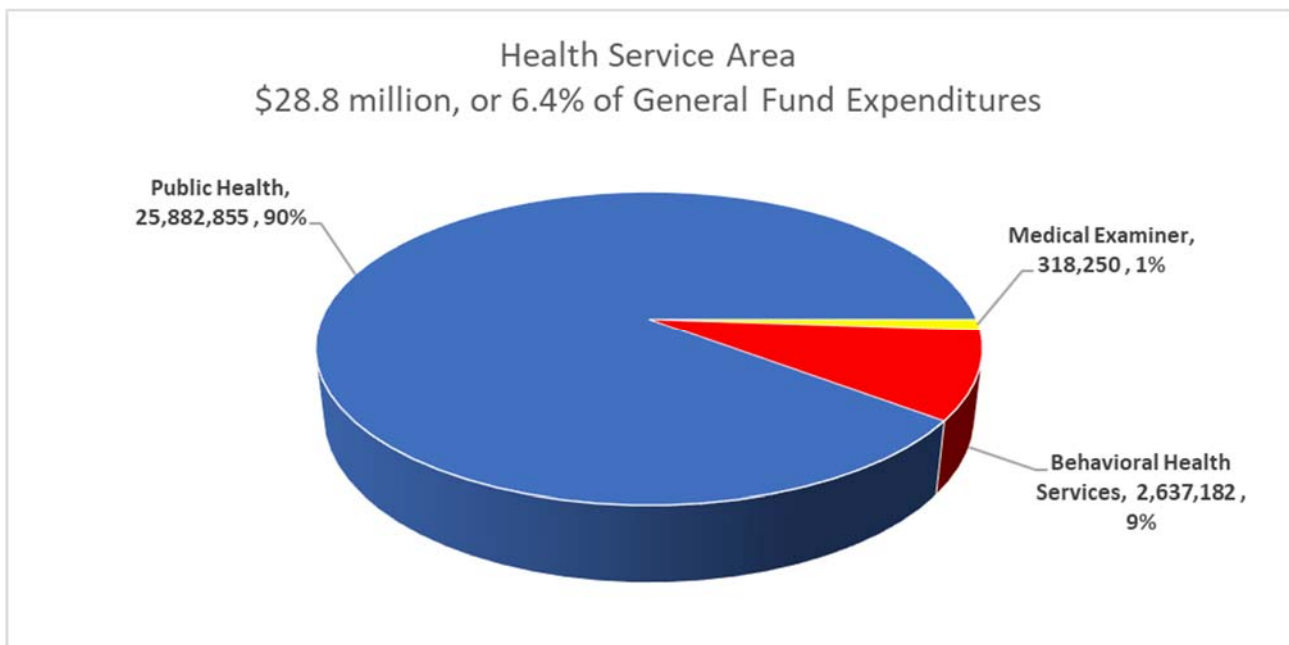
Inspections

- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.
- The County’s share for Inspections is increasing \$102,690, or 42.5% in FY21, largely driven by lower revenue projections.

Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and Behavioral Health Services. The service area makes up 6.4%, or \$28,838,287 of the FY21 Recommended Budget.

Chart 12 - Health Service Area - \$28.8 million – 6.4% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Medical Examiner

- The FY21 Recommended Budget for the Medical Examiner is 1.1% of the Health Service Area and reflects a decrease of \$31,250 in net County dollars. The County does not control the number of medical investigations or autopsies performed by the State Medical Examiners. The budget is based on a projection of 340 Medical Investigations and 143 Autopsies. The cost of a Medical Investigation is \$200 and an Autopsy is \$1,750.
- While there has been a notable increase in Medical Examinations since FY16, more than likely associated with the Opioid Crisis, the FY20 Estimate is lower than what was budgeted.

Behavioral Health Services

- While the FY21 Recommended Budget shows a decrease of \$127,056 in Behavioral Health funding, it remains static as certain costs have been redistributed into other departments where appropriate such as the Sheriff's Office, Emergency Services, and Public Health.
- Effective July 1, 2016, CenterPoint Human Services merged with Cardinal Innovations Healthcare. Through negotiations with Cardinal Innovations Healthcare, it was agreed that the County allocation to Cardinal would be \$4,026,677, which is the amount the County allocated to CenterPoint Human Services in the past for what was termed "Authority Services".
- Several programs continue to receive County dollars and will be managed by Cardinal Innovations. Additionally, several programs will receive County dollars and will be managed by the County, including the Stepping Up program through Public Health and the Mobile Integrated Healthcare Program through Emergency Services. A full list of the allocations can be found in the General Fund section of the document.

Public Health

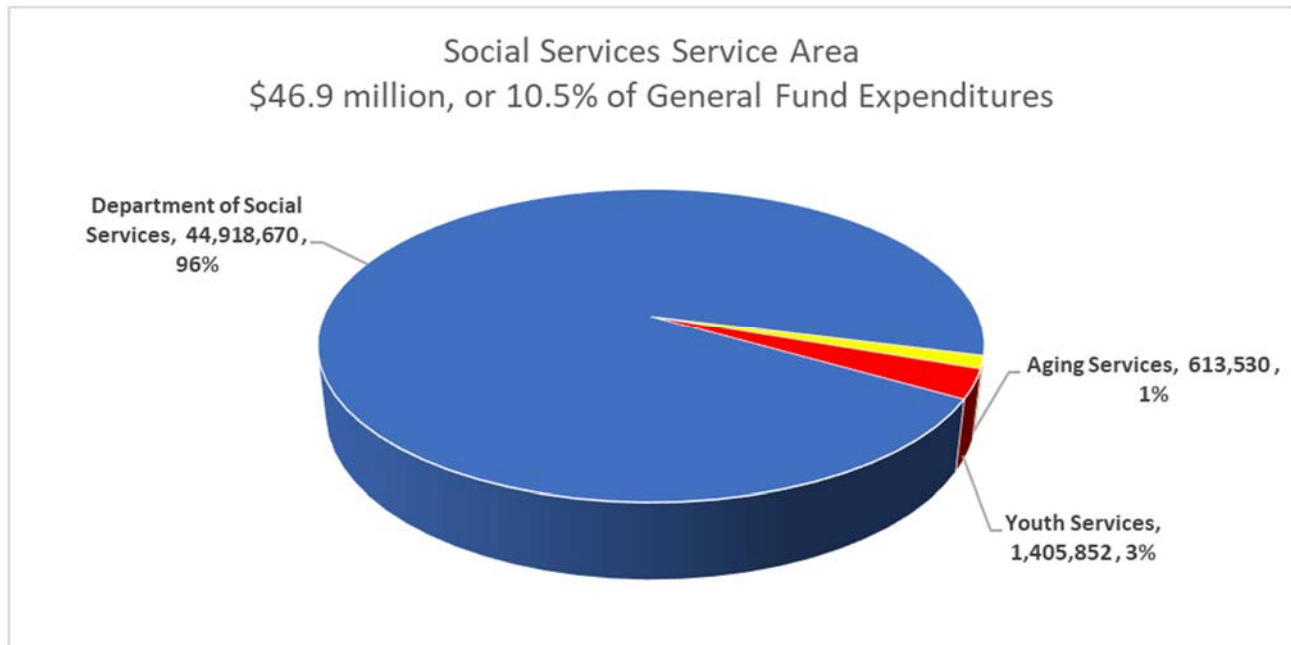
- The FY21 Recommended Budget for Public Health makes up 89.8% of the Health Service Area. For FY21, net County dollars are increasing \$281,040 or 2.1% over the FY20 Adopted Budget. As mentioned above, the majority of this increase is in Personal Services with an increase in expenditures related to salaries and benefits of \$571,459.
- The department submitted two Alternate Service Level requests including a request for two Full-Time School Health Nurses to impact the student to nurse ratio within the Winston-Salem/Forsyth County School system and funding to upfit space at the Department of Social Services for a WIC Clinic. Additional information on these requests can be found in the appendices.
- As referenced above in the Behavioral Health Services discussion, the Stepping Up program continues to be funded as does the Polysubstance Health Educator.

Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 10.5% of the FY21 Recommended Budget, or \$46,938,052. The Department of Social Services (DSS) makes up most (95.7%) of this area.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 13 - Social Services Service Area - \$46.9 million – 10.5% of General Fund Expenditures



Social Services

- The Department of Social Services (DSS) FY21 Recommended Budget reflects a net County dollar decrease of \$1,118 from the FY20 Adopted Budget. While the department requested additional funds, this department was extremely helpful in working with Budget and Management to identify areas of their budget to reduce in order to balance the FY21 Recommended Budget.
- DSS requested several Alternate Service Level requests including a request for two Full-Time Senior Income Maintenance Caseworkers and four Senior Social Workers in Economic Services, two Full-Time Senior Social Workers in Child Protective Services, and two Senior Social Workers in Foster Care. Additional information on these requests can be found in the appendices.
- A continuing challenge for DSS is the number of children entering Foster Care, which is intensified by the opioid epidemic. Due to this issue, there is funding in Behavioral Health Services that may be transferred to the Department of Social Services if needed.

Aging Services

- Aging Services makes up 1.3% of the Social Services Service Area and consists of the County's appropriation for Senior Services' Meals-on-Wheels program, funding to the Shepherd's Center (Winston-Salem and Kernersville), funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference, and Trans Aid dollars for Elderly and Disabled Transportation Assistance Program. For FY21, the Shepherd's Center and Senior Services submitted Alternate Service Level requests for additional County funds, which are discussed in the Alternate Service Level section of the appendices. In addition, as part of the effort to balance the FY21 budget, Senior Services and Shepherd's Center's FY21 recommended funding was reduced three percent.
- While not included in Aging Services, the commitment to the elderly on the Board of Commissioners can also be measured by support to the In-Home Aide program funded through the Department of Social Services.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Youth Services

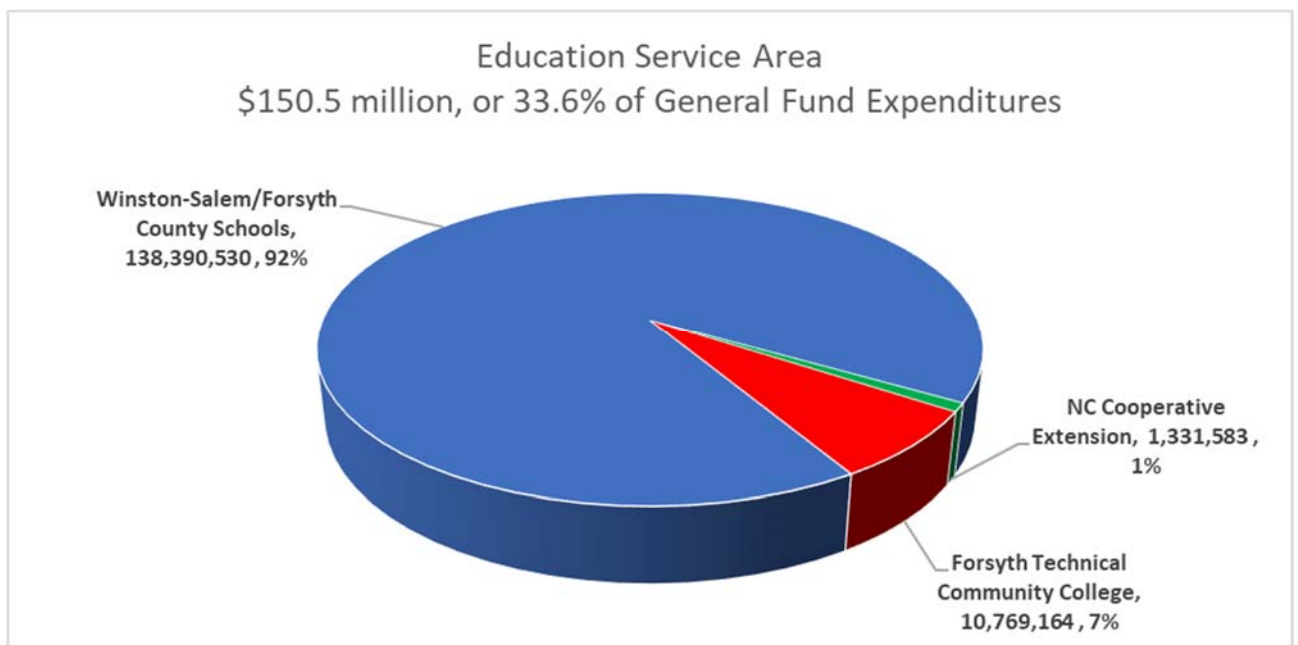
- Youth Services makes up 3.0% of the Social Services Service Area. Expenditures reflected in this cost center are for payments to youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council (JCPC). Youth Services net County dollars are increasing \$165,000, or 55.0%, due to increased numbers of juveniles being held in youth detention centers.
- The County used to operate a youth detention facility that was phased-out in FY16. A lease agreement was executed with the State of North Carolina to operate an Assessment Center for juvenile offenders through a program run by the Methodist Home. With the phase-out of the youth detention facility in the County, Forsyth County youth had been housed primarily in Guilford County’s youth detention facility the past three years. During FY20, Forsyth County juveniles have actually had to be housed in other youth detention facilities for the most part as Guilford County has had to use their space for their own juveniles.
- As alluded to in the first paragraph, an issue that will be crucial to continue to monitor due to the impact it has had on the budget for Youth Services is the “*Raise the Age*” initiative that became law in 2017. Effective December 1, 2019, 16 and 17-year-old individuals who commit crimes in North Carolina are no longer automatically charged in the adult criminal justice system. The FY20 Budget has seen a significant increase in costs due to this legislation.

Education Service Area

The Education Service Area comprises 33.6% or \$150.5 million of the FY21 Recommended General Fund budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area but the most significant expenditure within this service area is the local appropriation to the Winston-Salem/Forsyth County Schools.

The chart on the following page demonstrates how funding in the education service area is allocated across these three organizations.

Chart 14 - Education Service Area = \$150.5 million or 33.6% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

NC Cooperative Extension

- *Chart 14* illustrates that North Carolina Cooperative Extension comprises a very small portion (0.9%) of the total appropriation for the Education Service Area (\$150,491,277) for FY21.
- The FY21 Recommended Budget for NC Cooperative Extension reflects a net County dollar decrease of 4.9% or \$45,488 from the FY20 Adopted Budget. This decrease is due to reductions in several operating expenditures and an increase in revenue related to grants from the United States Department of Agriculture from the Hurricane Florence Emergency Response Act.
- NC Cooperative Extension submitted two Alternate Service Level requests for one Full-Time Extension Agent and for one Full-Time Office Assistant. Additional information on these requests can be found in the appendices.

Forsyth Technical Community College

- Forsyth Technical Community College (FTCC) represents 7.2% of the Service Area. Net County dollars are decreasing \$63,180, or 0.6% in the FY21 Recommended Budget. The decrease is the result of the County asking departments to identify cuts to the FY21 budget based on the difficulty in balancing the budget due to the COVID-19 pandemic.
- FTCC is anticipating the Aviation Campus will open in January 2021 so there are additional costs for the College related to six months of operations. For the FY22 budget, the Oak Grove project should become operational in January 2022, so there will likely be increased expenditures required in FY22 for this expansion.
- In anticipation of possible increases in personnel-related costs in the State budget, \$115,070 is included in Contingency. This has been the practice for the past several years and when the State has decided to fund increases, the County has been well prepared to cover these increases. Because the State did not pass a budget in FY20, the funds that had been held in reserve were not transferred to Forsyth Tech.
- An Alternate Service Level request was submitted that would increase the number of County-paid positions for Forsyth Technical Community College by ten with the addition of ten Full-Time Campus Security Officers. Additional information on these requests can be found in the appendices.

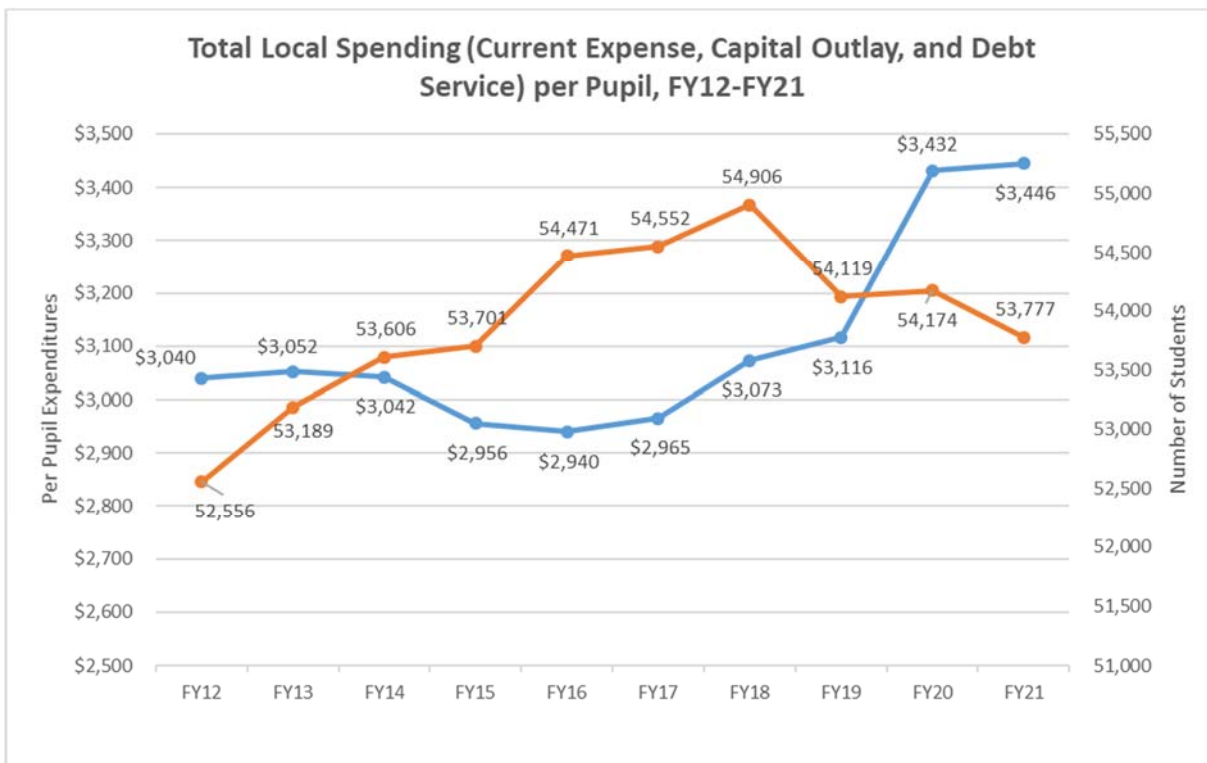
Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 92.0% of the Service Area. The School Funding Formula is the basis for establishing the adopted appropriation. The formula results are generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula may result in additional funding for the school system; however, this funding should allow for the school system to generate fund balance for when there are downturns in the economy. The formula suggests that the school system should be able to generate enough fund balance to cover the opening of new schools, rather than asking the County for additional resources.
- The actual General Fund expenditures for WSFCS are greater than the \$138.4 million shown in *Chart 9* above. In Debt Service, approximately \$46.9 million of the \$66.8 million Transfer to Debt Service Fund is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System and this can be found in the Program Summary in the General Fund section of the budget document.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- The Enrollment Factor used in the formula is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The ADM includes students in the school system as well as Charter School students. The Resource Factor takes into account growth in the tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding.
- Per Pupil Spending is used most often when discussing school funding. The FY21 Recommended Budget increases per pupil spending to \$3,446 per pupil (based on a projected average daily membership of 53,777 (non-Charter School) students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service. *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

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



- *Chart 15* provides the FY21 School Funding Formula calculation. CM CPO refers to the Capital Maintenance Capital Projects Ordinance. In FY11, Forsyth County Commissioners approved the creation of a Schools Capital Maintenance Capital Projects Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the capital projects ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual projects ordinance are 2/3rds bonds (issued every other year) and an annual appropriation from the General Fund. For FY21, \$1,735,000 of the Schools appropriation will be transferred to the 2020 Capital Maintenance Projects Ordinance to continue this arrangement.

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Chart 15 – FY21 Winston-Salem/Forsyth County School Funding Formula

FY 2021 Formula	
Current Expense - FY20	\$ 125,913,734
Capital Outlay	\$ 7,943,790
Subtotal	\$ 133,857,524
Less Transfer to CM CPO	(\$1,735,000)
Less Budget Reserve for Supplements	(\$3,696,017)
Total - Base Starting Point for Schools	\$ 128,426,507
Factors	
<i>Enrollment Factor (From Dept of Public Instruction)</i>	-0.13%
40% of Budget	\$51,370,603
<i>Enrollment Factor \$ +/-</i>	(\$67,378)
<i>Resource Factor</i>	-2.14%
<i>Resource Factor \$ +/-</i>	(\$2,753,601)
Transfer to Capital Maintenance CPO	\$1,735,000
Article 46 Projection	\$11,050,000
FY21 Budget = Starting Point + Enrollment Factor + Resource Factor + Transfer to CM CPO + Article 46 Projection	
	\$ 138,390,528

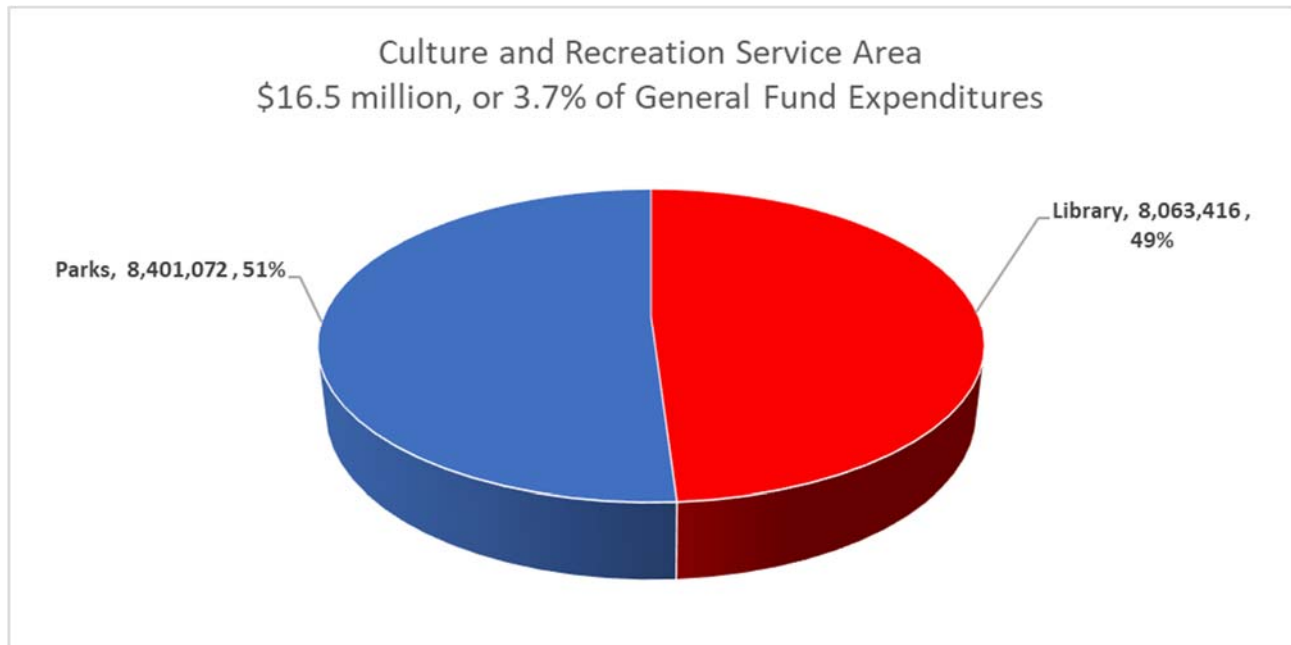
- The funding formula above also reflects \$11,050,000 of Article 46 Sales Tax revenue will be distributed to the Winston-Salem/Forsyth County School System to be used solely to fund additional teacher supplements.
- While the funding formula is the basis for determining the appropriation for the Winston-Salem/Forsyth County School System in the FY21 Recommended Budget, the total request from the school system is actually \$158,175,299, leaving a variance of \$19,784,771. This variance includes a request of \$12,000,000 for new textbooks, which is an instructional expense that should be State funded, not backfilled by the County.

Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$16,464,488, or 3.7% of the FY21 Recommended General Fund Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 16 - Culture & Recreation Service Area - \$16.5 million - 3.7% of General Fund Expenditures



Library

- The Library makes up 49.0% of the Culture and Recreation Service Area. The FY21 Recommended Budget for the Library System reflects a net County dollar increase of \$134,486 or 1.8% over the FY20 Adopted Budget. Most of the increase is related to Personal Services.
- The replacement/renovations of the Central, Clemmons, and Kernersville branch libraries continue to be the key items for this department. Construction was completed for the Central library during FY18 and the Kernersville branch was completed and opened in FY19. The Clemmons branch is projected to be complete and open in February 2021.
- The Library submitted seven Alternate Service Level requests including one Full-time Library Assistant for the Clemmons Branch, one Full-time Library Assistant for the Walkertown Branch, two Full-Time Security Support Associates, one Part-Time Library Assistant to be a floater among branches, one Part-Time Library Assistant at the Central Library, an increase in Book, AV, and Electronic Resources for the entire system, and additional funding for the opening of the Clemmons branch. Additional information on all of these requests may be found in the Alternate Service Level section of the appendices.

Parks

- The Parks Department makes up 51.0% of the Culture and Recreation Service Area in the FY21 Recommended Budget and reflects a \$131,160 net County dollar increase over the FY20 Adopted Budget.
- The primary reason for the increase in net County dollars is related to the COVID-19 pandemic. As reflected in the chart below, the Pool at Tanglewood typically generates over \$100,000 of revenue over expenditures. Due to the pandemic, the Pool at Tanglewood will not open for the Summer of 2020 which staff is projecting means expenditures will exceed revenues by almost \$40,000 in FY21 – a \$140,000 swing.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- The County strives to operate Tanglewood Park as an Enterprise activity where revenues offset expenditures, much like a business. The chart below demonstrates the enterprise activities at Tanglewood Park.

Chart 17 – Enterprise Activities at Tanglewood Park

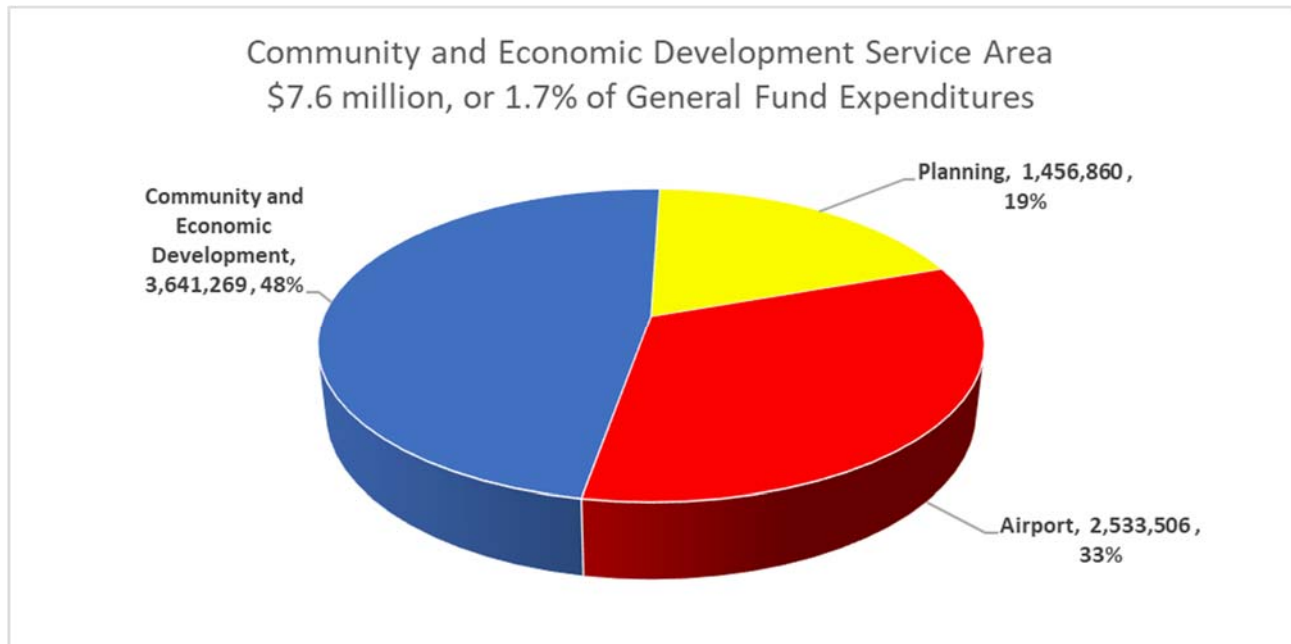
Golf		FY18	FY19	FY20	FY20	FY21	FY21
		Actual	Actual	Adopted	Estimate	Request	Recommend
Operations	Expenditures	\$ 1,883,496	\$ 1,954,562	\$ 2,015,769	\$ 1,812,356	\$ 1,929,261	\$ 1,884,661
	Revenues	<u>\$ 1,501,081</u>	<u>\$ 1,342,539</u>	<u>\$ 1,985,550</u>	<u>\$ 1,846,630</u>	<u>\$ 1,958,220</u>	<u>\$ 1,958,220</u>
	Net	\$ (382,415)	\$ (612,023)	\$ (30,219)	\$ 34,274	\$ 28,959	\$ 73,559
Golf Overhead	Expenditures	\$ 81,671	\$ 81,575	\$ 113,288	\$ 102,368	\$ 136,338	\$ 130,338
Golf Total	Expenditures	\$ 1,965,167	\$ 2,036,137	\$ 2,129,057	\$ 1,914,724	\$ 2,065,599	\$ 2,014,999
	Revenues	<u>\$ 1,501,081</u>	<u>\$ 1,342,539</u>	<u>\$ 1,985,550</u>	<u>\$ 1,846,630</u>	<u>\$ 1,958,220</u>	<u>\$ 1,958,220</u>
	Net	\$ (464,086)	\$ (693,598)	\$ (143,507)	\$ (68,094)	\$ (107,379)	\$ (56,779)
Accommodations		FY18	FY19	FY20	FY20	FY21	FY21
		Actual	Actual	Adopted	Estimate	Request	Recommend
Operations	Expenditures	\$ 164,037	\$ 172,409	\$ 169,356	\$ 166,310	\$ 180,329	\$ 180,329
	Revenues	<u>\$ 158,487</u>	<u>\$ 193,950</u>	<u>\$ 152,500</u>	<u>\$ 119,360</u>	<u>\$ 149,850</u>	<u>\$ 149,850</u>
	Net	\$ (5,550)	\$ 21,541	\$ (16,856)	\$ (46,950)	\$ (30,479)	\$ (30,479)
Campground	Expenditures	\$ 87,569	\$ 96,962	\$ 105,040	\$ 100,181	\$ 113,164	\$ 110,114
	Revenues	<u>\$ 263,199</u>	<u>\$ 311,331</u>	<u>\$ 275,000</u>	<u>\$ 315,000</u>	<u>\$ 315,000</u>	<u>\$ 315,000</u>
	Net	\$ 175,630	\$ 214,369	\$ 169,960	\$ 214,819	\$ 201,836	\$ 204,886
Accom Overhead		\$ 24,852	\$ 26,033	\$ 34,437	\$ 29,069	\$ 37,570	\$ 37,570
Accommodations Total	Expenditures	\$ 276,458	\$ 295,404	\$ 308,833	\$ 295,560	\$ 331,063	\$ 328,013
	Revenues	<u>\$ 421,686</u>	<u>\$ 505,281</u>	<u>\$ 427,500</u>	<u>\$ 434,360</u>	<u>\$ 464,850</u>	<u>\$ 464,850</u>
	Net	\$ 145,228	\$ 209,877	\$ 118,667	\$ 138,800	\$ 133,787	\$ 136,837
Special Events		FY18	FY19	FY20	FY20	FY21	FY21
		Actual	Actual	Adopted	Estimate	Request	Recommend
Festival of Lights	Expenditures	\$ 529,094	\$ 511,514	\$ 585,257	\$ 594,819	\$ 667,418	\$ 634,418
	Revenues	<u>\$ 825,908</u>	<u>\$ 758,504</u>	<u>\$ 827,050</u>	<u>\$ 885,248</u>	<u>\$ 908,900</u>	<u>\$ 908,900</u>
	Net	\$ 296,814	\$ 246,990	\$ 241,793	\$ 290,429	\$ 241,482	\$ 274,482
Special Events	Expenditures	\$ 159,953	\$ 174,703	\$ 198,095	\$ 196,821	\$ 201,933	\$ 196,133
	Revenues	<u>\$ 318,648</u>	<u>\$ 294,556</u>	<u>\$ 295,000</u>	<u>\$ 217,525</u>	<u>\$ 238,400</u>	<u>\$ 238,400</u>
	Net	\$ 158,695	\$ 119,853	\$ 96,905	\$ 20,704	\$ 36,467	\$ 42,267
Pool	Expenditures	\$ 299,124	\$ 303,581	\$ 366,799	\$ 268,312	\$ 230,608	\$ 219,608
	Revenues	<u>\$ 473,139</u>	<u>\$ 428,528</u>	<u>\$ 468,000</u>	<u>\$ 278,770</u>	<u>\$ 181,605</u>	<u>\$ 181,605</u>
	Net	\$ 174,015	\$ 124,947	\$ 101,201	\$ 10,458	\$ (49,003)	\$ (38,003)
Tennis	Expenditures	\$ 15,190	\$ 19,340	\$ 17,000	\$ 15,960	\$ 17,500	\$ 17,450
	Revenues	<u>\$ 12,364</u>	<u>\$ 9,859</u>	<u>\$ 13,000</u>	<u>\$ 11,500</u>	<u>\$ 13,500</u>	<u>\$ 13,500</u>
	Net	\$ (2,826)	\$ (9,481)	\$ (4,000)	\$ (4,460)	\$ (4,000)	\$ (3,950)
Seasonal Overhead		\$ 85,998	\$ 89,341	\$ 107,618	\$ 98,823	\$ 110,770	\$ 110,770
Special Events Total	Expenditures	\$ 1,089,359	\$ 1,098,479	\$ 1,274,769	\$ 1,174,735	\$ 1,228,229	\$ 1,178,379
	Revenues	<u>\$ 1,630,059</u>	<u>\$ 1,491,447</u>	<u>\$ 1,603,050</u>	<u>\$ 1,393,043</u>	<u>\$ 1,342,405</u>	<u>\$ 1,342,405</u>
	Net	\$ 540,700	\$ 392,968	\$ 328,281	\$ 218,308	\$ 114,176	\$ 164,026
Total Enterprise		FY18	FY19	FY20	FY20	FY21	FY21
		Actual	Actual	Adopted	Estimate	Request	Recommend
	Expenditures	\$ 3,330,984	\$ 3,430,020	\$ 3,712,659	\$ 3,385,019	\$ 3,624,891	\$ 3,521,391
	Revenues	<u>\$ 3,552,826</u>	<u>\$ 3,339,267</u>	<u>\$ 4,016,100</u>	<u>\$ 3,674,033</u>	<u>\$ 3,765,475</u>	<u>\$ 3,765,475</u>
	Net	\$ 221,842	\$ (90,753)	\$ 303,441	\$ 289,014	\$ 140,584	\$ 244,084

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Community & Economic Development Service Area

The Community & Economic Development Area consists of Community and Economic Development, Planning, and the Smith Reynolds Airport. This service area makes up \$7,631,635, or 1.7% of General Fund expenditures in the FY21 Recommended Budget.

Chart 18 - Community & Economic Development - \$7.6 million - 1.7% of General Fund Expenditures



Community and Economic Development

- Community and Economic Development makes up 47.7% of this Service Area. The FY21 Recommended Budget for Community and Economic Development reflects a net County dollar increase of \$34,251.
- Community and Economic Development submitted five Alternate Service Level requests on its behalf as well as outside agencies. Requests from outside agencies include a request from the Center for Creative Economy, Venture Café, and the Winston-Salem Chamber of Commerce. It also requested \$60,000 for a Housing Demolition Fund and a Part-Time Intern position. Additional information on these requests can be found in the appendices.

Planning & Community Development

- There is a decrease of \$140,470 or 8.8% in expenditures for Planning Services in the FY21 Recommended Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

Airport

- In Fiscal Year 2019, the Board of Commissioners voted to transition the Smith Reynolds Airport to a County department in an effort to provide assistance in realizing better efficiencies of operations and make it more of an economic development driver for the area.

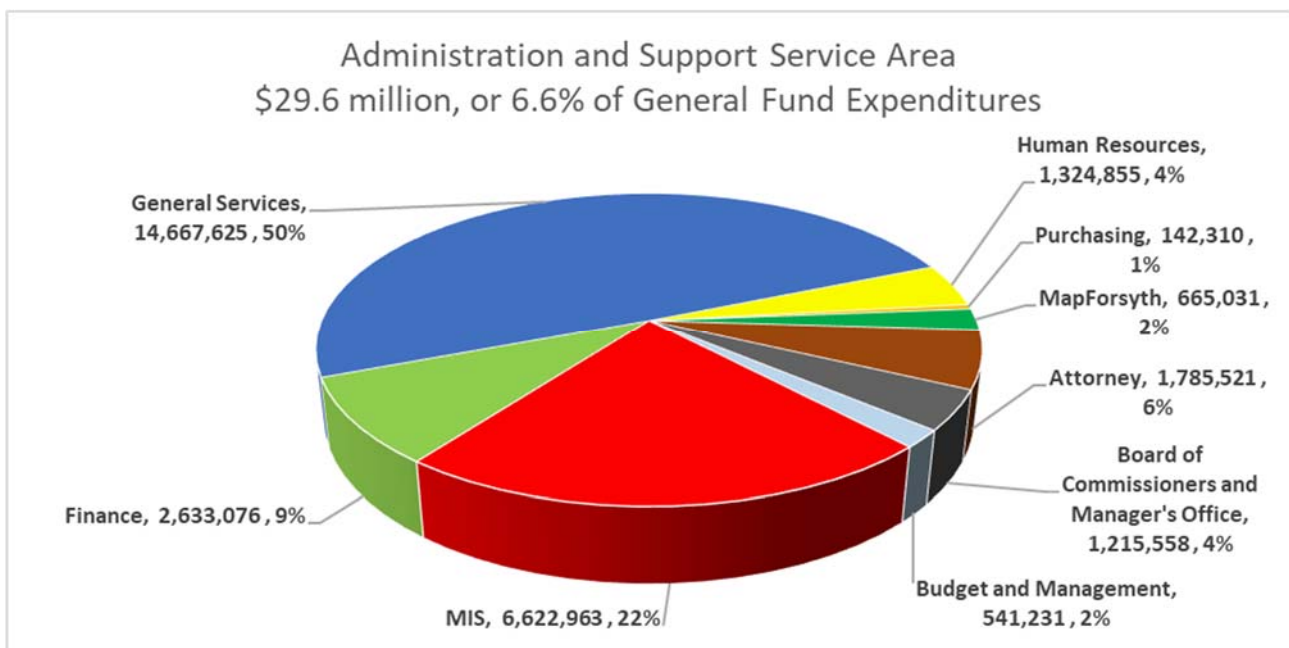
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Revenue for Smith Reynolds Airport includes lease income, space rental, reimbursements for utilities, and commissions and is projected to be \$2,533,506 for FY21.
- Expenditures are budgeted at \$2,533,506 as well, although this includes a Budget Reserve of \$722,681 to account for expenditures budgeted lower than projected revenue. These funds will be held in fund balance and transferred to the Smith Reynolds Airport Capital Projects Ordinance to assist with matching fund requirements for grants. Additionally, the Federal Aviation Administration prohibits the use of airport revenue for purposes other than an airport’s capital or operating costs.

Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: Budget & Management, Management Information Services (MIS), Finance, General Services, Human Resources, Purchasing, MapForsyth, County Attorney, and County Manager & Commissioners. This service area comprises \$29,598,170 or 6.6% of the FY21 Recommended Budget.

Chart 19 - Administration & Support Service Area - \$29.6 million – 6.6% of General Fund Expenditures



Budget and Management

- Budget and Management makes up 1.8% of the Administration and Support Service Area. The FY21 Recommended Budget for the Budget and Management Office reflects a net County dollar decrease of \$6,356 or 1.2% from the FY20 Adopted Budget. This decrease is primarily related to changes in Personal Services due to turnover.

Management Information Systems (MIS)

- The MIS FY21 Recommended Budget reflects a net County dollar decrease of \$272,275 or 4.0% from the FY20 Adopted Budget.
- The decrease in net County dollars relates to the elimination of two vacant positions due to the transition to a new phone system and also relates to the COVID-19 pandemic. As the pandemic began to affect County

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

operations, MIS was provided with additional dollars through Contingency to purchase additional devices to facilitate teleworking. The purchase of these new devices reduces the amount of funding necessary to purchase devices on the replacement cycle it was intending to follow in FY21.

Finance

- Finance makes up 8.9% of the Administration and Support Service Area. The FY21 Recommended Budget for the Finance department reflects a net County dollar decrease of \$43,493 or 1.7% from the FY20 Adopted Budget.
- Finance submitted an Alternate Service Level request for one Full-Time Risk Management Analyst position. Additional information on this request can be found in the appendices.

General Services

- The FY21 Recommended Budget for General Services reflects a net County dollar decrease of \$148,731 or 1.1% from the FY20 Adopted Budget.
- Significant drivers of this decrease are related to reductions in Energy costs through lower gas prices and reduced travel and reductions in Maintenance Service through decreases in carwashes and savings on the county-wide janitorial contract.

Human Resources

- Human Resources makes up 4.5% of the Administration and Support Service Area and reflects an \$18,098, or 1.3% decrease from the FY20 Adopted Budget. This decrease is largely attributable to decreases in the operating budget, specifically in Training and Conference.

Purchasing

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

MapForsyth

- MapForsyth is a joint City/County department administered by the County through the City/County Cooperative Financing Agreement. Revenue from the City of Winston-Salem will offset approximately 35% of costs. The net County dollar change in the FY21 Recommended Budget is an increase of \$10,900 or 2.5%.

Attorney

- The net County dollar impact for FY21 for the Attorney's Office is an increase of \$64,108, or 3.7%. This increase is primarily due to an increase in Personal Services of \$52,684, or 7.1% over the FY20 Adopted Budget.

County Commissioners/Manager

- The FY21 Recommended Budget reflects a net County dollar decrease of \$25,162 or 2.0% from the FY20 Adopted Budget.

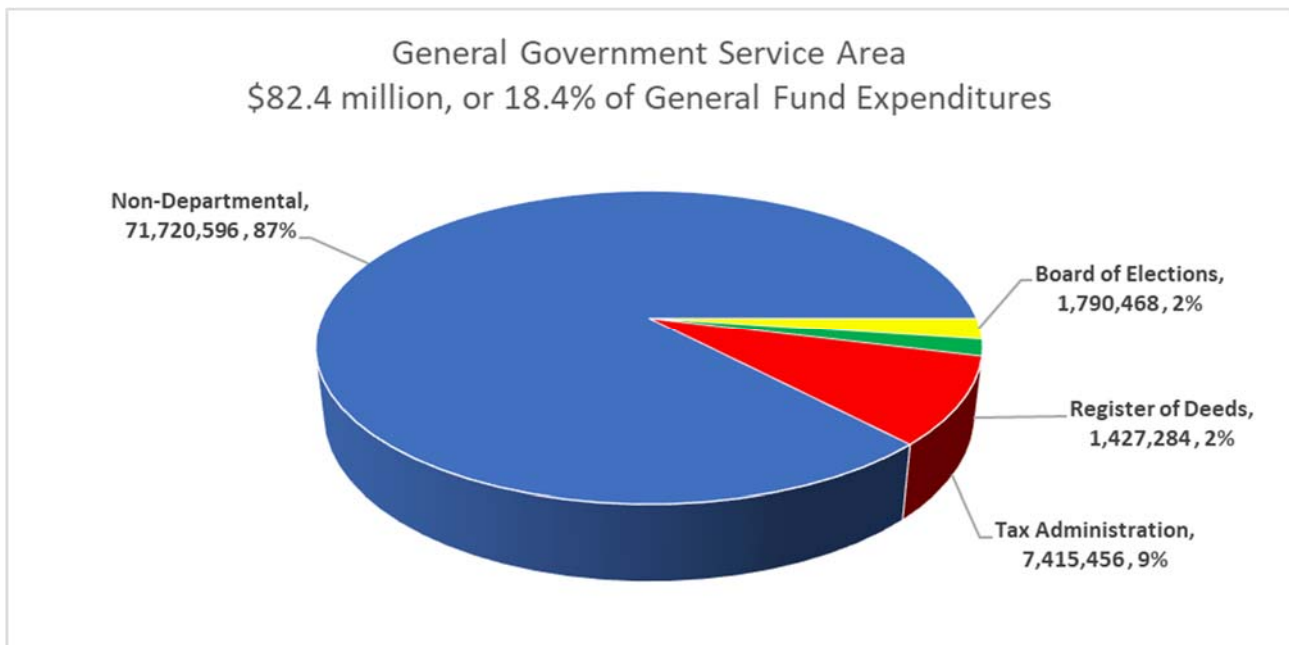
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- There are two Alternate Service Level requests associated with the County Commissioners and Manager’s Office. There is a request for \$30,000 to fund a citizen survey as well as a request for \$30,000 for a contract with a lobbyist. Additional information on these requests can be found in the appendices.

General Government Service Area

The General Government Service Area includes of the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$82,353,804, or 18.4% of the FY21 Recommended Budget.

Chart 20 - General Government Service Area - \$82.4 million –18.4% of General Fund Expenditures



Board of Elections

- The Board of Elections makes up 2.2% of the General Government Service Area. Net County dollars are increasing \$202,844, or 12.8% over the FY20 Adopted Budget.
- There will be one election in FY21 – the November 2020 General Election that includes the Presidential election, races for the U.S. Senate and House of Representatives, the North Carolina Governor, State Senate and House districts, State judicial seats, the Register of Deeds, and County Commissioners. Because this election requires all 101 precincts to be open, there is no reimbursement to the County. This loss of revenue is significant to the increase in net County dollars.

Register of Deeds

- The FY21 Recommended Budget for the Register of Deeds office is a net County dollar decrease of \$102,588 or 4.4% from the FY20 Adopted Budget.

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Tax Administration

- For the FY21 Recommended Budget, net County dollars for the Tax Department reflect an increase of \$222,615, or 3.7%.
- As mentioned previously, the increase in net County dollars is related to increased costs based on the Quadrennial Reappraisal.
- While not included in the FY21 Recommended Budget, Tax Administration submitted two Alternate Service Level requests. The first request is for an enhanced asset valuation tool and the second request was for additional funding related to a policy change around tax foreclosures that was discussed at the Winter Work Session in February. Additional information on these requests can be found in the appendices.

Non-Departmental

- This is an organizational unit set up to account for county-wide expenses and revenue not related to any particular department. In addition, most transfers out of the General Fund are captured in Non-Departmental as well. As mentioned earlier, the Transfer to the Debt Service Fund is the primary reason for the change in net County dollars.
- An offset for Salary Savings or salary slippage is included here. Salaries are budgeted at 100% even though there will be vacancies during the year. To account for vacancies, Salary Savings are budgeted at negative \$3,000,000.
- Also included in Non-Departmental are costs associated with county-wide performance adjustments, unemployment costs, Retiree Hospitalization costs, funds for scrap tire and solid waste collection (offset with revenue), Prior Year Encumbrances, and Contingency funds.
- One significant change for FY21 is another negative expenditure of \$3,000,000 budgeted in Non-Departmental to account for expenses that will be recorded in the Coronavirus Relief Fund Special Revenue Fund. The County received \$6,470,000 from the State that can be used for expenditures in FY20 and FY21. It is estimated that the County will record \$3,000,000 of expenditures in the CRF Special Revenue Fund, necessitating the negative expenditure in Non-Departmental.

Special Appropriations

Special Appropriations consists of funding to various community agencies by the County and represents 0.2% of the FY21 Recommended Budget.

Several agencies requested funding for FY21 and their requests may be found in the Alternate Service Level section in the appendices. Typically, these requests are not included in the Manager's recommended budget unless they have received funding for two consecutive years. If a department receives an increase in funding, it must receive the same level of increase for two consecutive years in order to be included in the Manager's Recommended Budget. Requests above the Manager's recommendation are left for the Board of Commissioners to approve.

Summary

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 21 - Top Ten Net County Dollar Increases

Top Ten County Dollar Increases		FY20 to FY21	
Department	\$ Change	% Change	
Non-Departmental	26,034,302	8.0%	
Winston-Salem/Forsyth County Schools	4,533,006	3.4%	
Sheriff	849,614	1.7%	
Public Health	281,040	2.1%	
Tax Administration	222,615	3.7%	
Board of Elections	202,844	12.8%	
Youth Services	165,000	55.0%	
Library	134,486	1.8%	
Parks	131,160	3.6%	
Inspections	102,690	42.5%	

- From the chart above, the top three departments, not including Non-Departmental, reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live. The increase in Non-Departmental is related to Debt Service.

Chart 22 – Top Ten Net County Dollar Decreases

Top Ten County Dollar Decreases		FY20 to FY21	
Department	\$ Change	% Change	
Debt Service	(31,026,972)	-100.0%	
Special Appropriations	(361,035)	-26.2%	
Environmental Assistance and Protection	(306,756)	-21.5%	
Management Information Services	(272,725)	-4.0%	
General Services	(148,731)	-1.1%	
Planning	(140,470)	-8.8%	
Behavioral Health Services	(127,056)	-4.8%	
Register of Deeds	(102,588)	-4.4%	
Interagency Communications	(64,577)	-9.9%	
Forsyth Technical Community College	(63,180)	-0.6%	

As reflected in many of the charts and throughout this overview, the FY21 Recommended Budget was developed carefully with an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff should be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The FY21 Recommended Budget outlines how the County will provide services and carry out the mission of cooperatively supporting and maintaining a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunities for all.

FUTURE BUDGET PROJECTIONS

	FY 2021 <u>Recommended</u>	FY 2022 <u>Projection</u>	FY 2023 <u>Projection</u>
Expenditures		(revaluation)	
Public Safety	81,334,083	84,317,665	87,410,695
Environmental Management	2,740,544	2,767,069	2,791,535
Health	28,838,287	28,650,170	28,757,731
Social Services	46,938,052	47,495,969	48,060,518
Education	150,491,277	154,282,491	158,169,215
Culture and Recreation	16,464,488	16,731,390	17,002,620
Community & Economic Development	7,631,635	8,130,865	8,662,752
Administration and Support	29,598,170	30,198,516	30,811,040
General Government	15,507,123	16,136,304	16,791,014
Debt Service	66,846,681	71,642,881	77,394,552
Special Appropriations	1,018,475	1,043,767	1,016,191
Total Expenditures	447,408,815	461,397,088	476,867,861
Revenues			
Public Safety	20,654,071	20,812,065	20,812,065
Environmental Management	1,278,696	1,264,139	1,249,747
Health	12,343,794	12,467,232	12,591,904
Social Services	28,563,050	28,991,496	29,426,368
Education	442,954	440,739	438,536
Culture and Recreation	4,966,339	5,040,834	5,116,447
Community & Economic Development	2,598,880	2,637,863	2,677,431
Administration and Support	1,438,171	1,485,828	1,535,064
General Government	375,122,860	388,256,892	402,861,096
Total Revenues	447,408,815	461,397,088	476,708,658
Primary County Dollars			
Current Year Property Taxes	277,959,331	286,649,752	292,784,057
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,030,000	1,130,000	1,200,000
Sales Taxes	69,430,699	70,366,504	72,125,667
Earnings on Investments	325,000	300,000	300,000
Fund Balance Appropriated - non-EDLP	12,939,131	11,773,586	12,065,205
Total Primary County Dollars	363,734,161	372,269,842	380,524,928
Debt Information			
General Fund Projections includes CIP Debt Service	447,408,815	461,397,088	476,867,861
Debt Service % of Budget	14.9%	15.5%	16.2%

FUTURE BUDGET PROJECTIONS	GENERAL FUND		
	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection
Expenditures			
Public Safety	90,617,185	93,941,300	97,387,354
Environmental Management	2,816,217	2,841,117	2,866,238
Health	28,865,695	28,974,065	29,082,842
Social Services	48,631,778	49,209,827	49,794,747
Education	162,153,854	166,238,874	170,426,806
Culture and Recreation	17,278,245	17,558,340	17,842,974
Community & Economic Development	9,229,433	9,833,184	10,476,430
Administration and Support	31,435,987	32,073,610	32,724,167
General Government	17,472,288	18,181,203	18,918,882
Debt Service	83,309,152	81,801,392	79,623,045
Special Appropriations	989,344	963,206	937,759
Total Expenditures	492,799,178	501,616,119	510,081,243
Revenues			
Public Safety	21,131,688	21,131,688	21,456,220
Environmental Management	1,235,519	1,221,453	1,207,548
Health	12,717,823	12,845,002	12,973,452
Social Services	29,867,764	30,315,780	30,770,517
Education	436,343	434,161	431,990
Culture and Recreation	5,193,193	5,271,091	5,350,158
Community & Economic Development	2,717,593	2,758,357	2,799,732
Administration and Support	1,585,932	1,638,485	1,692,780
General Government	417,859,323	425,838,454	433,398,847
Total Revenues	492,745,178	501,454,471	510,081,243
Primary County Dollars			
Current Year Property Taxes	299,049,636	305,449,298	311,985,913
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,250,000	1,300,000	1,350,000
Sales Taxes	73,928,808	75,777,029	77,671,454
Earnings on Investments	300,000	300,000	300,000
Fund Balance Appropriated - non-EDLP	12,366,809	12,678,793	13,001,570
Total Primary County Dollars	388,945,253	397,555,119	406,358,937
Debt Information			
General Fund Projections includes CIP Debt Service	492,799,178	501,616,119	510,081,243
Debt Service % of Budget	16.9%	16.3%	15.6%

EXPENDITURES

General Assumptions

For FY21 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY21, an average of 1.08% for performance adjustments is included in the recommended budget. Employee health insurance is budgeted in all departments. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 10.15% while the retirement contribution rate for Law Enforcement employees increases to 10.90%. For FY21 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 5% increase in benefit related costs (health, dental, retirement).

Non-Personnel Related for County Departments: Except as noted below, 2.5% per year are assumed for all years after FY21.

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

Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Sheriff

Based on General Assumptions at the beginning of this section.

FY21 & Beyond

The Sheriff's Office requested several new positions for FY21 and these are discussed in the Alternate Service Level section of the Appendices. The FY21 Recommended Budget includes funds for the expanded positions for the School Resource Officer program.

Emergency Services

The FY21 Recommended Budget continues to include funding for the Mobile Integrated Healthcare Program that is funded through offsetting reductions in Behavioral Health Services. The expanded program includes a Full-Time MIH Coordinator and eight Full-Time Paramedics.

FY21 & Beyond

The department submitted three Alternate Service Level requests to increase staffing levels.

Based on General Assumptions at the beginning of this section.

Future Discussion

The County commissioned a study of the Fire Tax Districts and fire service delivery that was completed in FY17. Several recommendations were made and County staff is working closely with the Fire Chiefs of the Volunteer Fire Departments that serve the Fire Tax Districts to implement several of these recommendations. An overlay district has been approved by the Board of Commissioners to assist with offering support to Volunteer Fire Departments through Truck 109, 209, and 309 (Fire Suppression).

Assumptions for Public Safety Service Area Continued

Court Services

FY21 & Beyond The FY21 Recommended Budget includes funding to transition the current Safe on Seven Domestic Violence Center to the nationally recognized Family Justice Center model. As a result of this transition, the Family Justice Center will now be a County-managed department with five new Full-Time positions.

Assumptions for Health Service Area

Behavioral Health

FY21 & Beyond The County signed a Memorandum of Understanding with Cardinal Innovations Healthcare that recognizes the County's funding allocation of \$4,026,677 for the direct provision of mental health, substance abuse, and developmental disability services. This was the result of the State's effort to reduce the number of behavioral health managed care organizations that saw CenterPoint Human Services merge with Cardinal.

Cardinal has encouraged its member counties to self-direct its allocations for services as the counties deem appropriate. While it is assumed that the allocation for Behavioral Health Services will remain at \$4,026,677, the allocation of those funds may change year to year. The FY21 allocation is discussed in the General Fund section of the Recommended Budget.

Public Health

FY21 & Beyond The Board of Commissioners consolidated the Board of Health and the Social Services Board under the provisions of N.C.G.S. 153A-77.

Public Health will receive additional funding in FY21 to address the COVID-19 pandemic.

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

Assumptions for Social Service Area

Department of Social Services

The Board of Commissioners consolidated the Board of Health and the Social Services Board under the provisions of N.C.G.S. 153A-77.

**FY21 &
Beyond**

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

DSS will continue to identify efficiencies such as the transition of the In-Home Aid program being contracted out to private vendors.

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System

FY21

The FY21 Recommended Budget for the Winston-Salem/Forsyth County School System includes increased funding due to the successful Article 46 Sales Tax Referendum. The funding formula was used to determine the County funding level outside of the Article 46 impact. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes. The increase in funding for FY21 is solely due to the Article 46 Sales Tax as both the Resource Factor and Enrollment Factor resulted in decreased funding for the Winston-Salem/Forsyth County School System. The Funding Formula is described more thoroughly in the Overview of Changes.

**FY21 &
Beyond**

Assumes continued utilization of the School Funding Formula.

**FY21 &
FY23**

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

Forsyth Technical Community College

**FY21 &
Beyond**

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

Construction of the Aviation Center at Smith-Reynolds Airport is estimated to be complete in January 2021 so six months of operations of this new campus are included in the FY21 budget. The Main Campus Renovation is projected to be complete in Fall 2021, so operating expenses will increase again in FY22.

Assumptions for Culture & Recreation Service Area

Library

FY21 & Beyond

The Library opened its renovated Central Library in early FY18. The Kernersville Branch Library was completed during FY19. The Clemmons Branch is projected to be complete in February 2021.

Parks & Recreation

FY21 & Beyond

The Championship Course at Tanglewood Park has been completely renovated. It is expected that the improvements made at the golf course will improve revenue significantly. County staff continue to work on reducing the public subsidy to Tanglewood Park to ensure that revenues are maximized and enterprise operations break even. Due to the COVID-19 pandemic, the pool will not be open which will impact revenue for Parks.

REVENUES

Assumptions for Public Safety Service Area

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs.

Assumptions for Health Service Area

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

Assumptions for Social Services Service Area

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

Assumptions for General Government Service Area

Non-Departmental

FY21 & Beyond Current Year Property Taxes – Tax revenue on real and personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of all other revenues and appropriated fund balance. The tax rate is then determined by taking this amount, and dividing it by the amount per penny the tax base supports. The ad valorem rate for FY21 is recommended at 74.35 cents per \$100 valuation, a decrease of one cent based on the successful Article 46 Sales Tax referendum. One penny equivalent for FY21 is \$3,738,525. Assumes an increase in FY22 due to the second planned increase to pay for debt service associated with the \$430 million bond referendum that passed in November 2016.

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

Sales Taxes – 15% reduction assumed for FY21. Assumes 2.5% growth due to overall economic activity for FY22 and beyond. Modifications to Local Option Sales Taxes proposed by the State will need to be monitored closely.

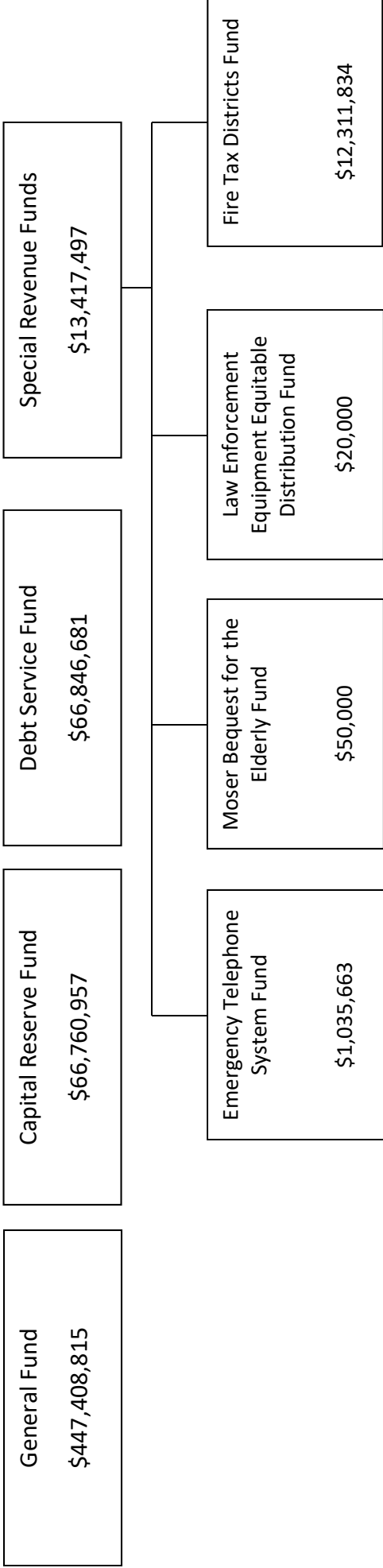
All Years Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's budget. Since our goal for this percentage is 14%, as the budget grows, the unreserved fund balance also needs to grow. Each year, it is assumed we will collect approximately 99% of revenue budgeted, and spend 96% of most expenditure accounts (excluding Schools, FTCC, and Debt). It is the County's policy to allocate any Fund Balance over 14% to Pay-Go projects.

Assumptions for Debt Service

Debt Service

All Years Debt Service revenues include federal tax credits for Qualified School Construction bonds, Lottery Proceeds and Ad Valorem Revenue and Transfers from the Education Debt Leveling Plan (EDLP) reserves set up to level out the education debt from the Fall 2006 referendum for Schools (\$250 million) and Forsyth Technical Community College (\$25 million) and the Fall 2008 referendum for Educational Facilities Bonds (\$62.5 million), the 2010 Library Bonds that is paid from the Library Debt Leveling Plan that was established in FY 2016, the 2016 Public Improvement Debt Leveling Plan that included \$430 million in approved bonds for WSFCS, FTCC, and Parks, and the Courthouse Debt Leveling Plan that was established in FY 2020.

Forsyth County Annually Appropriated Funds



FY21 All Funds - \$594,433,950

- The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
- The Capital Reserve Fund serves as a safe harbor for resources to be used to pay debt service on future bonds yet to be issued, funding of “pay-as-you-go” capital projects, funding of capital reserves for future capital projects, or other similar purposes.
- The Debt Service Fund is used for debt service expenditures.
- The Fire Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County’s twenty-two fire tax districts, three service districts, and County Overlay District.
- The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff’s Department.
- The Emergency Telephone System Fund is used to account for the \$0.65 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
- O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$19.3 million in Fund Balance has been appropriated with \$6.5 million being Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums and the 2010 Library bond referendum.

Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Capital Reserve Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Revenues	430,259,869	11,879,842	347,567	1,000	30,000	-	1,195,146	443,713,424
Ad Valorem Taxes	281,339,025	9,832,389	-	-	-	-	-	291,171,414
Sales Taxes	69,430,699	2,047,453	-	-	-	-	-	71,478,152
Other Taxes	1,030,000	-	-	-	-	-	-	1,030,000
Licenses & Permits	825,100	-	-	-	-	-	-	825,100
Intergovernmental	42,743,004	-	347,567	-	25,000	-	1,195,146	44,310,717
Charges for Services	23,882,759	-	-	-	-	-	-	23,882,759
Earnings on Investments	350,000	-	-	1,000	5,000	-	-	356,000
Other Revenues	10,659,282	-	-	-	-	-	-	10,659,282
Expenditures	447,408,815	12,311,834	1,035,663	50,000	20,000	62,001,535	66,846,681	589,674,528
Public Safety	81,334,083	12,311,834	1,035,663	-	20,000	-	-	94,701,580
Environmental Management	2,740,544	-	-	-	-	-	-	2,740,544
Health	28,838,287	-	-	-	-	-	-	28,838,287
Social Services	46,938,052	-	-	50,000	-	-	-	46,988,052
Education	150,491,277	-	-	-	-	-	-	150,491,277
Culture & Recreation	16,464,488	-	-	-	-	-	-	16,464,488
Community & Economic Development	7,631,635	-	-	-	-	-	-	7,631,635
Administration & Support	29,598,170	-	-	-	-	-	-	29,598,170
General Government	82,353,804	-	-	-	-	-	-	82,353,804
Debt	-	-	-	-	-	62,001,535	66,846,681	128,848,216
Special Appropriations	1,018,475	-	-	-	-	-	-	1,018,475
Revenues Over/(Under) Expenditures	(17,148,946)	(431,992)	(688,096)	(49,000)	10,000	(62,001,535)	(65,651,535)	(18,308,034)
Other Financing Sources/(Uses)								
Operating Transfers In								
Fire Tax Districts	2,047,453	-	-	-	-	-	-	2,047,453
Law Enforcement Equitable Distribution	20,000	-	-	-	-	-	-	20,000
Multi-year Capital Project Ordinances	-	-	-	-	-	-	-	-
State Lottery Proceeds	-	-	-	-	-	-	3,650,000	3,650,000
General Fund	-	-	-	-	-	66,760,957	-	66,760,957
Capital Reserve Fund	-	-	-	-	-	-	62,001,535	62,001,535
Total Operating Transfers In	2,067,453	-	-	-	-	66,760,957	65,651,535	134,479,945
Operating Transfers to General Fund	-	(2,047,453)	-	-	(20,000)	-	-	(2,067,453)
Fund Balance Gained/(Appropriated)	(15,081,493)	(431,992)	(688,096)	(49,000)	10,000	4,759,422	-	(11,481,159)

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

<u>All Funds</u>	FY 18-19 ACTUAL	FY 19-20 ORIGINAL	FY 19-20 ESTIMATE	REQUEST	FY 20-21 RECOMM.	ADOPTED
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	275,322,246	290,167,456	291,577,888	332,184,326	291,171,414	-
Sales Taxes	68,839,821	71,139,452	65,946,618	71,478,152	71,478,152	-
Occupancy Tax	907,089	800,000	825,000	655,000	655,000	-
Gross Receipts	492,137	445,000	410,000	375,000	375,000	-
Total Taxes	345,561,293	362,551,908	358,759,506	404,692,478	363,679,566	-
Licenses & Permits	847,931	820,140	808,122	880,800	825,100	-
Intergovernmental	40,286,218	44,342,311	40,905,195	43,184,434	42,743,004	-
Charges for Services	24,005,141	22,843,057	24,739,947	24,779,832	23,882,759	-
Interest Earnings	3,784,921	3,485,000	2,512,882	356,000	356,000	-
Other Revenue	8,429,550	11,024,074	9,423,375	11,418,603	11,347,378	-
Operating Transfers In	8,338,515	6,314,731	3,908,811	3,059,344	2,823,190	-
Fund Balance	-	20,938,342	849,887	15,080,838	15,013,852	-
Total Revenue	431,253,569	472,319,563	441,907,725	503,452,329	460,670,849	-
Beginning Fund Balance	152,694,555	157,655,338	157,655,338	186,058,034	186,058,034	-
Total Available Resources	583,948,124	629,974,901	599,563,063	689,510,363	646,728,883	-
<u>Expenditures</u>						
Public Safety	80,120,806	88,759,088	86,655,210	102,429,147	92,634,127	-
Environmental Management	2,678,042	2,591,610	2,497,609	2,891,398	2,740,544	-
Health	23,781,316	28,636,308	22,822,653	30,653,117	28,838,287	-
Social Services	39,700,346	46,278,736	44,192,900	47,929,491	46,938,052	-
Education	137,380,761	145,841,290	145,770,378	171,077,998	150,491,277	-
Culture & Recreation	14,985,310	16,556,635	14,889,386	17,582,952	16,464,488	-
Community & Economic Development	6,231,889	7,405,247	8,373,852	8,080,609	7,631,635	-
Administration & Support	27,551,941	30,000,335	28,777,965	31,057,256	29,598,170	-
General Government	29,738,980	20,960,648	85,505,556	86,035,700	82,353,804	-
Special Appropriations	1,279,925	1,379,510	1,384,510	3,752,671	1,018,475	-
Operating Transfers Out	2,485,928	3,322,599	2,212,736	2,159,453	2,067,453	-
Payments to Escrow Agents	-	-	-	-	-	-
Human Services - If Only Prog	7,864	50,000	7,821	50,000	50,000	-
Other Financing Uses	-	-	-	-	-	-
Debt	61,866,228	80,509,352	-	-	-	-
Allow for Encumbrances	-	-	-	-	-	-
Total Expenditures/Uses	427,809,336	472,291,358	443,090,576	503,699,792	460,826,312	-
Ending Fund Balance	149,359,946	157,683,543	156,472,487	185,810,571	185,902,571	-
Total Commitments & Fund Balance	577,169,282	629,974,901	599,563,063	689,510,363	646,728,883	-
Fund Balance Utilized/(Gained)	3,334,609	(28,205)	1,182,851	247,463	155,463	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 18-19	FY 19-20		FY 20-21		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	266,186,322	280,544,843	281,971,771	322,305,661	281,339,025	-
Sales	66,674,345	68,650,248	63,681,442	69,430,699	69,430,699	-
Occupancy Tax	907,089	800,000	825,000	655,000	655,000	-
Gross Receipts	492,137	445,000	410,000	375,000	375,000	-
<i>Total Taxes</i>	<i>334,259,893</i>	<i>350,440,091</i>	<i>346,888,213</i>	<i>392,766,360</i>	<i>351,799,724</i>	-
Licenses & Permits	847,931	820,140	808,122	880,800	825,100	-
Intergovernmental	40,286,218	44,342,311	40,905,195	43,184,434	42,743,004	-
Charges for Services	24,005,141	22,843,057	24,739,947	24,779,832	23,882,759	-
Interest Earnings on Investments	3,699,688	3,479,000	2,443,286	350,000	350,000	-
Other Revenue	8,429,550	10,270,563	9,423,375	10,730,507	10,659,282	-
Operating Transfers In	8,338,515	6,314,731	3,908,811	3,059,344	2,823,190	-
Fund Balance	-	20,184,831	849,887	14,392,742	14,325,756	-
Total Revenue	419,866,936	458,694,724	429,966,836	490,144,019	447,408,815	-
Beginning Fund Balance	149,359,946	153,409,536	153,409,536	151,828,110	151,828,110	-
Total Available Resources	569,226,882	612,104,260	583,376,372	641,972,129	599,236,925	-
<u>Expenditures</u>						
Public Safety	71,094,700	78,535,053	77,333,453	91,082,827	81,334,083	-
Environmental Management	2,678,042	2,591,610	2,497,609	2,891,398	2,740,544	-
Health	23,781,316	28,636,308	22,822,653	30,653,117	28,838,287	-
Social Services	39,700,346	46,278,736	44,192,900	47,929,491	46,938,052	-
Education	137,380,761	145,841,290	145,770,378	171,077,998	150,491,277	-
Culture & Recreation	14,985,310	16,556,635	14,889,386	17,582,952	16,464,488	-
Comm & Econ Development	6,231,889	7,405,247	8,373,852	8,080,609	7,631,635	-
Administration & Support	27,551,941	30,000,335	28,777,965	31,057,256	29,598,170	-
General Government	29,738,980	20,960,648	85,505,556	86,035,700	82,353,804	-
Debt	61,866,228	80,509,352	-	-	-	-
Special Appropriations	1,279,925	1,379,510	1,384,510	3,752,671	1,018,475	-
Other Financing Uses	-	-	-	-	-	-
Payment to Escrow Agents	-	-	-	-	-	-
Allow for Encumbrances	-	-	-	-	-	-
Total Expenditures/Uses	416,289,438	458,694,724	431,548,262	490,144,019	447,408,815	-
Ending Fund Balance	152,937,444	153,409,536	151,828,110	151,828,110	151,828,110	-
Total Commitments & Fund Balance	569,226,882	612,104,260	583,376,372	641,972,129	599,236,925	-
Fund Balance Utilized/(Gained)	(3,577,498)	-	1,581,426	-	-	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	FY 20-21 Request	FY 20-21 Recomm.	FY 20-21 Adopted
Public Safety						
Animal Services	1,925,456	-	-	-	-	-
Emergency Mgmt	415,101	408,350	408,350	430,780	430,780	-
Interagency Comm	876,856	1,153,039	1,098,378	1,180,391	1,011,603	-
Sheriff	50,046,162	57,281,398	57,556,070	67,184,455	59,466,263	-
Emergency Services	17,345,836	19,305,499	17,857,862	21,712,569	20,028,705	-
Court Services	<u>485,289</u>	<u>386,767</u>	<u>412,793</u>	<u>574,632</u>	<u>396,732</u>	-
Total Public Safety	71,094,700	78,535,053	77,333,453	91,082,827	81,334,083	-
Environmental Mgmt						
Environmental Assistance and Protection	2,229,740	2,349,790	2,253,654	2,524,288	2,396,034	-
Inspections	<u>448,302</u>	<u>241,820</u>	<u>243,955</u>	<u>367,110</u>	<u>344,510</u>	-
Total Env. Mgmt	2,678,042	2,591,610	2,497,609	2,891,398	2,740,544	-
Health						
Medical Examiner	355,500	349,500	284,650	323,250	318,250	-
Centerpoint	1,915,368	2,764,238	2,548,668	3,571,894	2,637,182	-
Public Health	21,510,448	25,522,570	19,989,335	26,757,973	25,882,855	-
Total Health	23,781,316	28,636,308	22,822,653	30,653,117	28,838,287	-
Social Svcs						
Social Services	38,176,794	44,634,498	42,415,026	45,842,509	44,918,670	-
Aging Services	581,375	631,130	630,430	666,130	613,530	-
Youth Services	<u>942,177</u>	<u>1,013,108</u>	<u>1,147,444</u>	<u>1,420,852</u>	<u>1,405,852</u>	-
Total Social Svcs	39,700,346	46,278,736	44,192,900	47,929,491	46,938,052	-
Education						
NC Cooperative Ext	868,921	1,151,422	1,080,510	1,437,174	1,331,583	-
FTCC	10,638,247	10,832,344	10,832,344	11,465,525	10,769,164	-
Schools	<u>125,873,593</u>	<u>133,857,524</u>	<u>133,857,524</u>	<u>158,175,299</u>	<u>138,390,530</u>	-
Total Education	137,380,761	145,841,290	145,770,378	171,077,998	150,491,277	-
Culture & Recreation						
Library	7,462,375	8,032,466	7,261,705	8,756,053	8,063,416	-
Parks & Rec.	<u>7,522,935</u>	<u>8,524,169</u>	<u>7,627,681</u>	<u>8,826,899</u>	<u>8,401,072</u>	-
Total Culture & Rec	14,985,310	16,556,635	14,889,386	17,582,952	16,464,488	-
Community & Econ Dev						
Community and Economic Development	3,603,851	3,640,845	4,496,705	4,096,843	3,641,269	-
Planning	1,386,246	1,597,330	1,600,060	1,456,860	1,456,860	-
Airport	<u>1,241,792</u>	<u>2,167,072</u>	<u>2,277,087</u>	<u>2,526,906</u>	<u>2,533,506</u>	-
Total Comm & Econ Dev	6,231,889	7,405,247	8,373,852	8,080,609	7,631,635	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 20-21	FY 20-21
Admin & Support	Actual	Original	Estimate	Request	Recomm.	Adopted
Budget & Mgmt	482,929	547,587	480,890	568,931	541,231	-
Finance	2,478,224	2,719,569	2,677,380	2,757,687	2,633,076	-
General Svs	13,518,441	14,763,324	14,065,392	15,475,827	14,667,625	-
MIS	6,430,666	6,895,688	6,558,245	6,911,629	6,622,963	-
Human Resources	1,141,053	1,342,953	1,274,689	1,367,989	1,324,855	-
Purchasing	114,940	119,700	119,700	142,310	142,310	-
MapForsyth	573,907	649,381	647,060	678,654	665,031	-
County Commr & Mgr	1,172,583	1,240,720	1,242,297	1,357,157	1,215,558	-
Attorney	<u>1,639,198</u>	<u>1,721,413</u>	<u>1,712,312</u>	<u>1,797,072</u>	<u>1,785,521</u>	-
Total Admin & Support	27,551,941	30,000,335	28,777,965	31,057,256	29,598,170	-
General Government						
Tax Admin.	6,558,510	7,074,815	7,252,031	7,690,864	7,415,456	-
Register of Deeds	1,369,729	1,429,991	1,330,790	1,496,537	1,427,284	-
Board of Elections	1,324,268	1,687,581	1,465,263	1,904,439	1,790,468	-
Non-Departmental	<u>20,486,473</u>	<u>10,768,261</u>	<u>75,457,472</u>	<u>74,943,860</u>	<u>71,720,596</u>	-
Total General Govt	29,738,980	20,960,648	85,505,556	86,035,700	82,353,804	-
Debt						
Debt	<u>61,866,228</u>	<u>80,509,352</u>	-	-	-	-
Total Debt	61,866,228	80,509,352	-	-	-	-
Special Approps	<u>1,279,925</u>	<u>1,379,510</u>	<u>1,384,510</u>	<u>3,752,671</u>	<u>1,018,475</u>	-
Total	416,289,438	458,694,724	431,548,262	490,144,019	447,408,815	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

Law Enforcement Equitable Distribution Fund

	FY 18-19 Actual	FY 19-20 Original Estimate		Request	FY 20-21 Recommend	Adopted
<u>Funding Sources</u>						
Intergovernmental	11,749	25,000	30,363	25,000	25,000	-
Interest	23,548	5,000	13,128	5,000	5,000	-
Total Revenues	35,297	30,000	43,491	30,000	30,000	-
Beginning Fund Balance	1,018,532	1,037,829	1,037,829	953,744	953,744	-
Total Available Resources	1,053,829	1,067,829	1,081,320	983,744	983,744	-
<u>Expenditures</u>						
Other Financing Uses - Operating Transfers Out	16,000	102,750	127,576	112,000	20,000	-
Total Expenditures/Uses	16,000	102,750	127,576	112,000	20,000	-
Ending Fund Balance	1,037,829	965,079	953,744	871,744	963,744	-
Total Commitments & Fund Balance	1,053,829	1,067,829	1,081,320	983,744	983,744	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

Fire Tax Districts Fund

	FY 18-19 Actual	FY 19-20 Original Estimate		Request	FY 20-21 Recommend Adopted	
<u>Funding Sources</u>						
Taxes:						
Property	9,135,924	9,622,613	9,606,117	9,878,665	9,832,389	-
Sales	2,165,476	2,489,204	2,265,176	2,047,453	2,047,453	-
Total Taxes	11,301,400	12,111,817	11,871,293	11,926,118	11,879,842	-
Intergovernmental	-	-	-	-	-	-
Investment Earnings	33,596	-	26,267	-	-	-
Total Revenues	11,334,996	12,111,817	11,897,560	11,926,118	11,879,842	-
Beginning Fund Balance	1,128,108	1,232,197	1,232,197	1,953,785	1,953,785	-
Total Available Resources	12,463,104	13,344,014	13,129,757	13,879,903	13,833,627	-
<u>Expenditures</u>						
Public Safety-Fire Protection	8,760,979	9,099,912	9,090,812	10,310,657	10,264,381	-
Other Financing Uses -						
Operating Transfers out	2,469,928	3,219,849	2,085,160	2,047,453	2,047,453	-
Total Expenditures/Uses	11,230,907	12,319,761	11,175,972	12,358,110	12,311,834	-
Ending Fund Balance	1,232,197	1,024,253	1,953,785	1,521,793	1,521,793	-
Total Commitments & Fund Balance	12,463,104	13,344,014	13,129,757	13,879,903	13,833,627	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

Moser Bequest for Care of Elderly Fund

	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	Adopted
<u>Funding Sources</u>						
Investment Earnings	4,145	1,000	5,608	1,000	1,000	-
Total Revenues	4,145	1,000	5,608	1,000	1,000	-
Beginning Fund Balance	304,141	300,422	300,422	306,030	306,030	-
Total Available Resources	308,286	301,422	306,030	307,030	307,030	-
<u>Expenditures</u>						
Other Financing Uses - Human Service - If Only	7,864	50,000	7,821	50,000	50,000	-
Total Expenditures/Uses	7,864	50,000	7,821	50,000	50,000	-
Ending Fund Balance	300,422	251,422	298,209	257,030	257,030	-
Total Commitments & Fund Balance	308,286	301,422	306,030	307,030	307,030	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

Emergency Telephone System Fund

	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	Adopted
<u>Funding Sources</u>						
Taxes:						
E911 Surcharge						
Total Taxes	858,631	370,612	257,294	347,567	347,567	
Intergovernmental	260	-	-	-	-	-
Interest Earnings	23,944	-	24,593	-	-	-
Fund Balance	-	753,511	-	688,096	688,096	-
Total Revenues	882,835	1,124,123	281,887	1,035,663	1,035,663	-
Beginning Fund Balance	883,828	1,675,354	1,675,354	1,726,296	1,726,296	-
Total Available Resources	1,766,663	2,045,966	1,957,241	2,073,863	2,073,863	-
<u>Expenditures</u>						
Personal Services	46,281	45,814	-	-	-	-
Maintenance Service	36,366	90,000	43,319	90,000	90,000	-
Other Purchased Services	187,022	335,000	129,048	275,000	275,000	-
Travel/Training	-	20,000	2,954	20,000	20,000	-
Materials & Supplies	3,442	20,100	2,283	30,100	30,100	-
Equipment	112,712	600,000	53,341	600,000	600,000	-
Aid to the Government Agencies	52,465	13,209	-	20,563	20,563	-
Other Operating Costs	(173,161)	-	-	-	-	-
Public Safety						
Expenditures	265,127	1,124,123	230,945	1,035,663	1,035,663	-
Debt	-	-	-	-	-	-
Total Expenditures/Uses	265,127	1,124,123	230,945	1,035,663	1,035,663	-
Ending Fund Balance	1,675,354	921,843	1,726,296	1,038,200	1,038,200	-
Total Commitments & Fund Balance	1,940,481	2,045,966	1,957,241	2,073,863	2,073,863	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

Capital Reserve Fund

	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	Adopted
<u>Funding Sources</u>						
Transfer from General Fund	-	-	96,581,077	66,760,957	66,760,957	-
Refunding Bond Proceeds	-	-	264,114	-	-	-
Total Revenues	-	-	96,845,191	66,760,957	66,760,957	-
Beginning Fund Balance	-	-	-	31,076,520	31,076,520	-
Total Available Resources	-	-	96,845,191	97,837,477	97,837,477	-
<u>Expenditures</u>						
Transfer to Debt Service Fund	-	-	65,768,671	62,001,535	62,001,535	-
Budget Reserve	-	-	31,076,520	4,759,422	4,759,422	-
Total Expenditures/Uses	-	-	96,845,191	66,760,957	66,760,957	-
Ending Fund Balance	-	-	31,076,520	35,835,942	35,835,942	-
Total Commitments & Fund Balance	-	-	96,845,191	102,596,899	102,596,899	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

Debt Service Fund

	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	Adopted
<u>Funding Sources</u>						
Lottery Proceeds	-	3,650,000		3,650,000	3,650,000	-
Build America Bonds Credits	-	1,262,412	1,264,431	-	-	-
Qualified School						
Construction Bonds Credits	-	1,191,336	1,193,241	1,195,146	1,195,146	-
Transfer from General Fund	-	67,913,216	-	-	-	-
Transfer from Capital						
Reserve Fund	-	-	65,768,671	62,001,535	62,001,535	-
Refunding Bond Proceeds	-	-	77,220,000	-	-	-
Fund Balance	-	6,492,388	-	-	-	-
Total Revenues	-	80,509,352	145,446,343	66,846,681	66,846,681	-
Beginning Fund Balance	-	-	-	(1,786,451)	(1,786,451)	-
Total Available Resources	-	80,509,352	145,446,343	65,060,230	65,060,230	-
<u>Expenditures</u>						
Debt Service	-	71,608,305	147,232,794	66,846,681	66,846,681	-
Budget Reserve	-	8,901,047	-	-	-	-
Total Expenditures/Uses	-	80,509,352	147,232,794	66,846,681	66,846,681	-
Ending Fund Balance	-	-	(1,786,451)	(1,786,451)	(1,786,451)	-
Total Commitments & Fund Balance	-	80,509,352	145,446,343	65,060,230	65,060,230	-

REVENUE SOURCES & EXPENDITURE USES

	FY 2020 Adopted	FY 2021 Recommended	FY20-21 \$ Change	FY20-21 % Change	FY20-21 % of Total Budget
Property Tax	280,544,843	281,339,025	794,182	0.3%	62.9%
Sales Tax	68,650,248	69,430,699	780,451	1.1%	15.5%
Other Tax	1,245,000	1,030,000	(215,000)	-17.3%	0.2%
Licenses & Permits	820,140	825,100	4,960	0.6%	0.2%
Intergovernmental	44,342,311	42,743,004	(1,599,307)	-3.6%	9.6%
Charges for Services	22,843,057	23,882,759	1,039,702	4.6%	5.3%
Earnings on Investments	3,479,000	350,000	(3,129,000)	-89.9%	0.1%
Other Revenues	10,270,563	10,659,282	388,719	3.8%	2.4%
Other Financing Sources	6,314,731	2,823,190	(3,491,541)	-55.3%	0.6%
Fund Balance	20,184,831	14,325,756	(5,859,075)	-29.0%	3.2%
Total Revenue Sources	458,694,724	447,408,815	(11,285,909)	-2.5%	
Personal Services	153,408,886	155,335,318	1,926,432	1.3%	34.7%
Professional & Technical Services	9,875,985	10,261,894	385,909	3.9%	2.3%
Purchased Property Services	5,872,200	5,469,428	(402,772)	-6.9%	1.2%
Other Purchased Services	14,909,486	15,817,672	908,186	6.1%	3.5%
Training & Conferences	911,270	485,987	(425,283)	-46.7%	0.1%
Materials & Supplies	17,053,468	16,554,364	(499,104)	-2.9%	3.7%
Other Operating Costs	13,100,704	13,180,403	79,699	0.6%	2.9%
PY Encumbrances	1,800,000	1,800,000	-	0.0%	0.4%
Contingency	15,058,331	(900,047)	(15,958,378)	-106.0%	-0.2%
Capital Outlay	903,656	318,650	(585,006)	-64.7%	0.1%
Existing/Committed Debt Service	71,608,305	-	(71,608,305)	-100.0%	0.0%
Payments to Other Agencies	150,965,095	159,091,631	8,126,536	5.4%	35.6%
Other Financing Uses	3,227,338	69,993,515	66,766,177	2068.8%	15.6%
Total Expenditure Uses	458,694,724	447,408,815	(11,285,909)	-2.5%	

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	
<u>PERSONAL SERVICES</u>						
Animal Services	1,098,446	-	-	-	-	-
Interagency Communications	177,635	180,191	181,723	186,506	186,276	-
Sheriff	38,757,265	42,489,335	43,279,641	48,113,106	44,781,452	-
Emergency Services	14,454,290	16,264,593	14,983,007	18,076,142	17,178,388	-
Court Services	-	-	-	316,713	316,713	-
Environmental Assist. & Prot.	1,891,679	2,034,651	1,984,185	2,173,768	2,084,526	-
Inspections	1,425	1,800	1,425	1,800	1,800	-
Public Health	16,217,368	19,136,144	14,736,363	20,022,683	19,707,603	-
Social Services	27,615,739	31,030,448	28,426,510	31,395,602	30,821,818	-
Youth Services	15,190	15,000	7,872	15,000	15,000	-
N.C. Cooperative Extension	315,677	380,523	218,892	302,660	264,321	-
Library	5,632,535	6,029,631	5,517,855	6,299,452	6,204,744	-
Parks & Recreation	4,471,758	4,880,004	4,616,086	5,107,800	5,075,948	-
Housing	480,940	612,514	575,796	654,834	650,523	-
Budget & Management	475,099	489,987	469,733	516,681	516,481	-
Management Info. Services	3,727,956	3,974,933	3,742,070	3,963,173	3,899,058	-
Finance	2,081,158	2,144,319	1,995,121	2,178,387	2,110,101	-
General Services	5,454,169	6,201,393	5,707,343	6,491,270	6,488,654	-
Human Resources	919,629	1,009,387	936,624	1,014,628	1,013,278	-
MapForsyth	549,402	605,440	611,353	630,578	629,638	-
Airport	354,264	720,921	758,771	775,103	773,533	-
Attorney	1,601,027	1,656,697	1,678,096	1,732,616	1,729,615	-
Board of Elections	564,814	785,340	721,656	847,428	802,387	-
Co. Commissioners & Mngr.	1,053,677	1,083,320	1,108,742	1,116,469	1,090,630	-
Register of Deeds	1,191,744	1,286,471	1,218,249	1,353,967	1,285,064	-
Tax Administration	4,488,247	4,839,913	4,706,159	4,974,312	4,963,579	-
Non-Departmental	3,123,904	5,555,931	4,873,568	5,817,452	2,744,188	-
Total Personal Services	136,715,037	153,408,886	143,056,840	164,078,130	155,335,318	-
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Animal Services	30,234	-	-	-	-	-
Sheriff	5,258,382	5,390,752	5,588,358	6,443,558	5,803,058	-
Emergency Services	71,231	120,748	120,500	141,300	125,000	-
Environmental Assist. & Prot.	9,237	1,710	837	1,710	1,710	-
Medical Examiner	355,500	349,500	284,650	323,250	318,250	-
Public Health	612,553	757,616	669,102	772,665	761,843	-
Social Services	177,554	256,110	230,580	226,910	176,910	-
N.C. Cooperative Extension	140	775	500	550	-	-
Library	-	20,966	-	-	-	-
Parks & Recreation	184,590	243,750	208,525	243,750	243,250	-
Planning	-	-	-	1,000	-	-
Budget & Management	-	650	-	650	650	-
Finance	94,589	200,500	147,256	200,500	174,500	-
General Services	1,204,178	1,269,500	1,370,134	1,351,636	1,301,636	-
Human Resources	32,512	40,000	35,000	40,000	35,000	-
Airport	1,044	5,000	67,605	20,000	15,000	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	
<u>PROFESSIONAL & TECH. SVCS. (Contd.)</u>						
Attorney	-	3,500	252	3,500	3,500	-
Board of Elections	483,725	638,908	550,082	668,857	593,737	-
Co. Commissioners & Mngr.	-	2,000	-	1,000	-	-
Tax Administration	364,440	489,000	489,000	726,550	622,850	-
Non-Departmental	70,305	85,000	75,000	85,000	85,000	-
Total Prof. & Tech Services	8,950,214	9,875,985	9,837,381	11,252,386	10,261,894	-
<u>PURCHASED PROPERTY SERVICES</u>						
Animal Services	23,798	-	-	-	-	-
Interagency Communications	620,357	664,926	648,140	720,697	682,079	-
Sheriff	506,815	634,367	609,626	804,598	658,348	-
Emergency Services	170,024	243,248	235,296	249,490	237,044	-
Environmental Assist. & Prot.	4,755	9,020	6,113	9,020	7,020	-
Public Health	111,264	144,624	113,468	162,323	161,378	-
Social Services	44,766	43,000	55,000	43,500	43,500	-
N.C. Cooperative Extension	4,726	10,190	6,843	9,145	7,790	-
Library	141,892	131,575	113,175	155,791	133,306	-
Parks & Recreation	671,812	776,020	649,025	825,139	701,789	-
Budget & Management	144	200	130	200	150	-
Management Info. Services	433,713	672,105	586,565	420,931	406,556	-
Finance	60	1,000	49	1,000	1,000	-
General Services	1,874,365	2,093,950	1,922,036	1,994,812	1,918,865	-
Human Resources	590	350	3,443	350	350	-
MapForsyth	179	180	180	180	180	-
Airport	227,411	338,380	375,932	387,180	366,680	-
Attorney	-	60	-	60	60	-
Board of Elections	81,370	81,259	56,888	109,631	109,087	-
Co. Commissioners & Mngr.	-	-	-	4,000	4,000	-
Register of Deeds	18,256	24,000	18,773	24,000	24,000	-
Tax Administration	2,194	3,746	3,746	6,246	6,246	-
Total Purchased Prop. Svcs.	4,938,491	5,872,200	5,404,428	5,928,293	5,469,428	-
<u>OTHER PURCHASED SERVICES</u>						
Animal Services	613,977	-	-	-	-	-
Interagency Communications	16,947	111,910	105,123	54,300	21,000	-
Sheriff	2,850,740	3,835,360	3,937,462	4,444,780	4,159,035	-
Emergency Services	1,059,984	931,261	790,801	1,060,225	955,366	-
Court Services	475,186	384,167	412,193	145,919	72,519	-
Environmental Assist. & Prot.	23,707	27,225	22,505	29,502	28,277	-
Centerpoint Human Services	88,443	262,500	120,099	162,500	162,500	-
Public Health	419,705	670,366	470,280	649,777	599,966	-
Social Services	1,026,607	1,445,547	1,684,404	2,169,355	2,048,150	-
Youth Services	224,236	300,000	435,000	480,000	465,000	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	
<u>OTHER PURCHASED SERVICES (Contd.)</u>						
N.C. Cooperative Extension	360,135	480,180	438,626	857,265	831,928	-
Library	463,145	544,070	503,970	653,231	552,279	-
Parks & Recreation	443,286	581,455	463,572	561,730	459,730	-
Housing	54,073	286,017	105,275	109,430	77,000	-
Budget & Management	939	41,000	918	41,100	14,600	-
Management Info. Services	1,529,814	1,662,110	1,578,365	1,923,175	1,848,619	-
Finance	259,522	298,800	509,044	303,100	303,100	-
General Services	885,421	898,872	878,906	940,666	863,350	-
Human Resources	139,437	213,322	207,587	230,147	217,363	-
MapForsyth	2,025	23,800	24,100	30,825	12,325	-
Airport	14,685	69,520	65,647	82,475	78,315	-
Attorney	14,064	13,496	11,785	13,696	13,446	-
Board of Elections	124,234	125,462	84,562	201,628	201,628	-
Co. Commissioners & Mngr.	40,863	59,850	51,292	120,500	56,625	-
Register of Deeds	70,513	80,800	78,406	78,950	78,950	-
Tax Administration	1,360,308	1,562,396	1,584,269	1,826,556	1,696,601	-
Total Other Purchased Svcs.	12,561,996	14,909,486	14,564,191	17,170,832	15,817,672	-
<u>TRAINING & CONFERENCE</u>						
Animal Services	2,617	-	-	-	-	-
Interagency Communications	4,114	3,000	1,750	8,000	2,000	-
Sheriff	139,400	158,605	139,199	348,587	85,939	-
Emergency Services	58,547	70,215	71,524	84,395	34,060	-
Court Services	2,000	2,000	-	5,000	2,500	-
Environmental Assist. & Prot.	17,648	31,839	19,133	31,648	14,736	-
Inspections	473	1,300	500	1,300	1,300	-
Public Health	123,630	173,732	88,039	255,888	91,541	-
Social Services	62,563	108,500	103,500	122,000	69,500	-
N.C. Cooperative Extension	17,026	23,572	208,416	26,626	11,786	-
Library	20,881	29,005	14,578	43,472	14,500	-
Parks & Recreation	4,865	17,650	9,913	17,650	12,475	-
Housing	6,650	8,700	9,500	10,500	5,550	-
Budget & Management	4,608	11,000	8,978	5,500	5,500	-
Management Info. Services	11,913	20,250	14,220	20,250	10,125	-
Finance	22,267	48,650	14,714	48,650	24,325	-
General Services	13,709	14,808	12,377	22,879	8,554	-
Human Resources	5,475	16,640	2,844	15,530	975	-
MapForsyth	11,774	10,751	8,197	10,751	5,376	-
Airport	9,473	16,000	13,600	16,160	8,000	-
Attorney	10,430	17,300	8,817	18,000	14,450	-
Board of Elections	10,800	17,633	15,476	17,619	10,185	-
Co. Commissioners & Mngr.	48,625	61,200	51,608	69,360	29,600	-
Register of Deeds	579	1,300	130	1,300	950	-
Tax Administration	37,803	47,620	47,620	49,170	22,060	-
Total Training & Conference	647,870	911,270	864,633	1,250,235	485,987	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>MATERIALS & SUPPLIES</u>						
Animal Services	118,421	-	-	-	-	-
Interagency Communications	57,626	104,598	73,378	103,304	90,664	-
Sheriff	1,833,243	2,766,402	2,778,552	3,989,648	2,716,631	-
Emergency Services	1,007,248	1,172,009	1,160,659	1,337,607	1,096,472	-
Court Services	791	600	600	10,000	5,000	-
Environmental Assist & Protec	31,887	50,855	21,930	52,680	42,305	-
Public Health	3,780,453	4,273,032	3,361,260	4,568,792	4,314,402	-
Social Services	520,210	574,550	567,013	626,450	525,100	-
Youth Services	391	500	350	500	500	-
NC Cooperative Extension Svc	99,307	141,030	123,705	139,132	114,492	-
Library	1,180,770	1,207,700	1,086,311	1,480,636	1,090,417	-
Parks and Recreation	1,461,212	1,556,470	1,360,931	1,539,110	1,501,660	-
Housing	2,478	6,350	5,738	4,400	3,400	-
Budget & Management	1,628	3,250	1,131	3,250	2,300	-
Management Information Svcs	364,949	451,500	521,435	445,100	394,015	-
Finance	17,139	18,000	7,746	18,000	12,000	-
General Services	3,922,057	4,120,793	4,008,765	4,520,433	3,907,680	-
Human Resources	26,066	38,100	71,334	43,000	33,950	-
MapForsyth	8,587	5,210	1,850	5,210	13,512	-
Airport	306,727	407,600	482,576	558,350	527,300	-
Attorney	8,440	17,760	8,507	17,100	15,150	-
Board of Elections	58,193	25,754	35,470	46,151	60,319	-
County Commissioners & Man	25,042	26,850	27,102	37,450	26,600	-
Register of Deeds	78,834	24,170	14,497	24,670	24,670	-
Tax Administration	36,835	60,385	46,792	37,825	35,825	-
Total Materials & Supplies	14,948,534	17,053,468	15,767,632	19,608,798	16,554,364	-
<u>OTHER OPERATING COSTS</u>						
Animal Services	16,488	-	-	-	-	-
Interagency Communications	177	12,734	12,584	12,584	12,584	-
Sheriff	163,884	631,065	483,158	779,565	743,230	-
Emergency Services	138,003	198,125	93,075	178,125	172,575	-
Environmental Assist & Protec	1,813	10,210	2,251	10,210	9,710	-
Public Health	164,138	338,302	506,227	156,730	151,207	-
Social Services	8,719,753	10,998,932	11,170,608	11,176,644	11,151,644	-
Aging Services	-	1,500	800	1,500	1,500	-
Youth Services	4,752	-	6,614	-	-	-
NC Cooperative Extension Svc	19,082	14,252	9,128	14,857	14,327	-
Library	23,152	37,455	18,830	46,190	43,170	-
Parks and Recreation	101,058	307,570	277,379	329,020	329,020	-
Housing	17,444	19,650	65,077	51,550	51,550	-
Budget & Management	511	1,500	-	1,550	1,550	-
Management Information Svcs	10,390	14,790	25,590	39,000	14,590	-
Finance	3,489	8,300	3,450	8,050	8,050	-
General Services	27,809	141,808	144,031	118,281	117,836	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	
<u>OTHER OPERATING COSTS (Contd.)</u>						
Human Resources	17,344	25,154	17,857	24,334	23,939	-
MapForsyth	1,940	4,000	1,380	1,110	4,000	-
Airport	2,188	44,697	42,000	41,997	41,997	-
Attorney	5,237	12,600	4,855	12,100	9,300	-
Board of Elections	1,132	13,225	1,129	13,125	13,125	-
County Commissioners & Man:	4,376	7,500	3,553	8,378	8,103	-
Register of Deeds	1,613	3,250	735	3,650	3,650	-
Tax Administration	28,972	71,755	44,055	70,205	68,295	-
Non-Departmental	164,847	182,330	162,330	185,451	185,451	-
Total Other Operating Costs	9,639,592	13,100,704	13,096,696	13,284,206	13,180,403	-
<u>PRIOR YEAR ENCUMBRANCES</u>						
Non-Departmental	-	1,800,000	-	1,800,000	1,800,000	-
Total PY Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
<u>CONTINGENCY</u>						
Debt	-	8,901,047	-	-	-	-
Sheriff	-	672,500	-	1,590,483	-	-
Environmental Assist & Protec	-	4,000	-	-	-	-
CenterPoint Human Services	-	108,313	-	-	178,796	-
Youth Services	-	-	-	50,937	50,937	-
NC Cooperative Extension Svc	-	26,500	-	22,539	22,539	-
Winston-Salem/Forsyth Schoo	-	3,696,017	-	-	-	-
Library	-	25,000	-	25,000	25,000	-
Airport	-	524,954	431,956	639,641	722,681	-
Non-Departmental	-	1,100,000	-	(1,900,000)	(1,900,000)	-
Total Contingency	-	15,058,331	431,956	428,600	(900,047)	-
<u>PROPERTY</u>						
Animal Services	6,475	-	-	-	-	-
Interagency Communications	-	-	75,680	95,000	17,000	-
Sheriff	168,929	285,462	324,684	234,960	83,400	-
Emergency Services	141,709	75,500	173,200	350,885	-	-
Environmental Assist & Protec	19,700	17,000	17,000	28,000	20,000	-
Public Health	14,435	-	15,842	74,200	-	-
Social Services	-	109,500	109,500	-	-	-
Library	-	7,064	6,986	52,281	-	-
Parks and Recreation	184,354	115,500	-	202,700	77,200	-
Management Information Svcs	351,931	100,000	90,000	100,000	50,000	-
General Services	136,733	22,200	21,800	35,850	61,050	-
Airport	-	40,000	39,000	6,000	-	-
Register of Deeds	8,190	10,000	-	10,000	10,000	-
Tax Administration	239,711	-	330,390	-	-	-
Total Property	1,272,167	782,226	1,204,082	1,189,876	318,650	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>Capital Projects</u>						
Interagency Communications	-	75,680	-	-	-	-
Court Services	-	-	-	97,000	-	-
Parks and Recreation	-	45,750	42,250	-	-	-
Housing	-	-	-	25,000.00	-	-
Total Capital Projects	-	121,430	42,250	122,000	-	-
<u>DEBT SERVICE</u>						
Debt	61,866,228	71,608,305	-	-	-	-
Total Debt Service	61,866,228	71,608,305	-	-	-	-
<u>PAYMENTS TO OTHER AGENCIES</u>						
Animal Services	15,000	-	-	-	-	-
Emergency Management	415,101	408,350	408,350	430,780	430,780	-
Sheriff	367,504	417,550	415,390	435,170	435,170	-
Emergency Services	244,800	229,800	229,800	234,400	229,800	-
Court Services	7,312	-	-	-	-	-
Environmental Assist & Protect	229,314	163,280	179,700	187,750	187,750	-
Inspections	446,404	238,720	242,030	364,010	341,410	-
CenterPoint Human Services	1,826,925	2,393,425	2,428,569	3,409,394	2,295,886	-
Public Health	66,902	28,754	28,754	94,915	94,915	-
Social Services	9,602	67,911	67,911	82,048	82,048	-
Aging Services	581,375	629,630	629,630	664,630	612,030	-
Youth Services	697,608	697,608	697,608	874,415	874,415	-
NC Cooperative Extension Svc	52,828	74,400	74,400	64,400	64,400	-
Forsyth Technical Com. College	10,638,247	10,832,344	10,832,344	11,465,525	10,769,164	-
Winston-Salem/Forsyth Schoo	124,138,593	128,426,507	132,122,524	156,440,297	136,655,530	-
Housing	2,995,316	2,665,276	3,692,981	3,192,571	2,805,688	-
Planning	1,386,246	1,597,330	1,600,060	1,456,860	1,456,860	-
Purchasing	114,940	119,700	119,700	142,310	142,310	-
Special Appropriations	1,279,925	1,379,510	1,384,510	3,752,671	1,018,475	-
Non-Departmental	614,785	595,000	570,000	595,000	595,000	-
Total Payments T/O Ags.	146,128,727	150,965,095	155,724,261	183,887,146	159,091,631	-
<u>OTHER FINANCING USES</u>						
Winston-Salem/Forsyth Schoo	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	-
Housing	46,950	42,338	42,338	47,558	47,558	-
Airport	326,000	-	-	-	-	-
Non-Departmental	16,512,632	1,450,000	69,776,574	68,360,957	68,210,957	-
Total Other Financing Uses	18,620,582	3,227,338	71,553,912	70,143,515	69,993,515	-
TOTAL GENERAL FUND	<u>416,289,438</u>	<u>458,694,724</u>	<u>431,548,262</u>	<u>490,144,017</u>	<u>447,408,815</u>	<u>-</u>

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>TAXES</u>						
Debt	-	36,886,244	-	-	-	-
Non-Departmental	334,259,893	313,553,847	346,888,213	392,766,360	351,799,724	-
Total Taxes	334,259,893	350,440,091	346,888,213	392,766,360	351,799,724	-
<u>LICENSES & PERMITS</u>						
Animal Services	170,600	-	-	-	-	-
Sheriff	219,351	405,100	414,800	448,800	395,100	-
Emergency Services	13,405	9,500	12,000	7,000	7,000	-
Environmental Assist & Protec	198,636	181,000	175,113	183,000	181,000	-
Public Health	170,241	141,540	142,209	177,000	177,000	-
Register of Deeds	57,825	58,000	54,000	60,000	60,000	-
Non-Departmental	17,873	25,000	10,000	5,000	5,000	-
Total Licenses & Permits	847,931	820,140	808,122	880,800	825,100	-
<u>INTERGOVERNMENTAL</u>						
Debt	2,448,515	6,103,748	-	-	-	-
Interagency Communications	262,045	387,840	315,000	370,000	320,000	-
Sheriff	2,499,545	2,550,713	2,900,010	2,634,920	2,610,920	-
Emergency Services	27,421	-	-	42,065	42,065	-
Court Services	40,688	45,000	127,913	45,000	45,000	-
Environmental Assist & Protec	407,717	743,196	726,989	743,196	743,196	-
CenterPoint Human Services	127,053	120,000	120,000	120,000	120,000	-
Public Health	6,048,465	6,815,698	6,508,178	6,958,272	6,958,272	-
Social Services	22,969,883	26,494,678	25,225,271	27,086,480	26,752,168	-
Aging Services	161,375	204,630	204,630	204,630	204,630	-
Youth Services	713,108	713,108	713,108	940,852	940,852	-
NC Cooperative Extension Svc	93,125	87,350	59,200	358,080	358,080	-
Library	323,191	390,962	278,100	307,432	307,432	-
Parks and Recreation	555,436	458,015	423,211	491,023	490,473	-
Housing	18,150	27,250	241,900	35,000	35,000	-
General Services	479,589	450,000	503,330	510,000	480,000	-
MapForsyth	824,170	205,166	207,484	212,484	209,916	-
Board of Elections	-	99,957	-	-	-	-
Non-Departmental	2,286,742	2,095,000	2,350,871	2,125,000	2,125,000	-
Total Intergovernmental	40,286,218	47,992,311	40,905,195	43,184,434	42,743,004	-
<u>CHARGES FOR SERVICES</u>						
Animal Services	9,697	-	-	-	-	-
Interagency Communications	67,875	67,875	67,875	67,875	67,875	-
Sheriff	2,939,485	2,693,520	4,161,105	4,944,117	4,045,980	-
Emergency Services	10,044,947	9,808,089	9,796,089	9,817,624	9,817,624	-
Environmental Assist & Protec	2,854	1,000	500	1,000	1,000	-
Inspections	756,251	-	-	-	-	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	
<u>CHARGES FOR SERVICES (Contd.)</u>						
Public Health	1,179,199	1,420,781	952,317	1,310,513	1,310,513	-
Social Services	401,634	383,800	380,482	404,800	404,800	-
NC Cooperative Extension Svc	7,899	22,500	12,700	22,500	22,200	-
Library	29,204	28,275	27,014	23,155	24,519	-
Parks and Recreation	3,108,759	3,725,400	3,388,171	3,464,505	3,464,505	-
Finance	251,248	226,400	183,157	183,400	183,400	-
General Services	10,822	3,100	-	-	-	-
Board of Elections	10	-	-	-	-	-
Register of Deeds	4,364,010	3,680,100	4,953,072	3,790,100	3,790,100	-
Tax Administration	831,172	782,142	817,390	750,168	750,168	-
Non-Departmental	75	75	75	75	75	-
Total Charges for Services	24,005,141	22,843,057	24,739,947	24,779,832	23,882,759	-
<u>EARNINGS ON INVESTMENTS</u>						
Debt	50	-	-	-	-	-
Finance	8	-	-	-	-	-
Airport	37	-	-	-	-	-
Register of Deeds	34,743	15,000	28,286	25,000	25,000	-
Non-Departmental	3,664,850	3,464,000	2,415,000	325,000	325,000	-
Total Earnings on Invest.	3,699,688	3,479,000	2,443,286	350,000	350,000	-
<u>OTHER REVENUES</u>						
Animal Services	5,333	-	-	-	-	-
Interagency Communications	28,982	42,689	64,221	33,670	33,670	-
Sheriff	627,494	492,840	644,800	517,590	489,740	-
Emergency Services	1,635,959	1,648,000	1,757,754	1,574,344	1,574,344	-
Environmental Assist & Protec	845	500	342	500	500	-
CenterPoint Human Services	15,184	-	16,160	-	-	-
Public Health	2,709,778	3,151,530	2,362,485	3,163,009	3,163,009	-
Social Services	208,219	253,800	197,975	260,600	260,600	-
Youth Services	4,752	-	6,314	-	-	-
NC Cooperative Extension Svc	98,992	107,455	97,965	62,674	62,674	-
Library	116,198	74,130	70,061	57,855	57,880	-
Parks and Recreation	575,664	647,350	607,242	621,530	621,530	-
Housing	30,373	30,374	30,374	30,374	30,374	-
Management Information Svc	59	-	-	-	-	-
Finance	16,159	-	-	-	-	-
General Services	501,333	538,723	418,627	564,855	564,855	-
Human Resources	-	-	50,000	-	-	-
MapForsyth	532	-	-	-	-	-
Airport	1,297,962	2,167,072	2,277,087	2,526,906	2,533,506	-
Attorney	109	-	-	-	-	-
Board of Elections	73	-	-	-	-	-
County Commissioners & Man	13	-	-	-	-	-
Register of Deeds	4,608	3,500	4,479	4,000	4,000	-
Tax Administration	195,038	342,100	200,160	542,100	492,100	-
Non-Departmental	355,891	770,500	617,329	770,500	770,500	-
Total Other Revenues	8,429,550	10,270,563	9,423,375	10,730,507	10,659,282	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

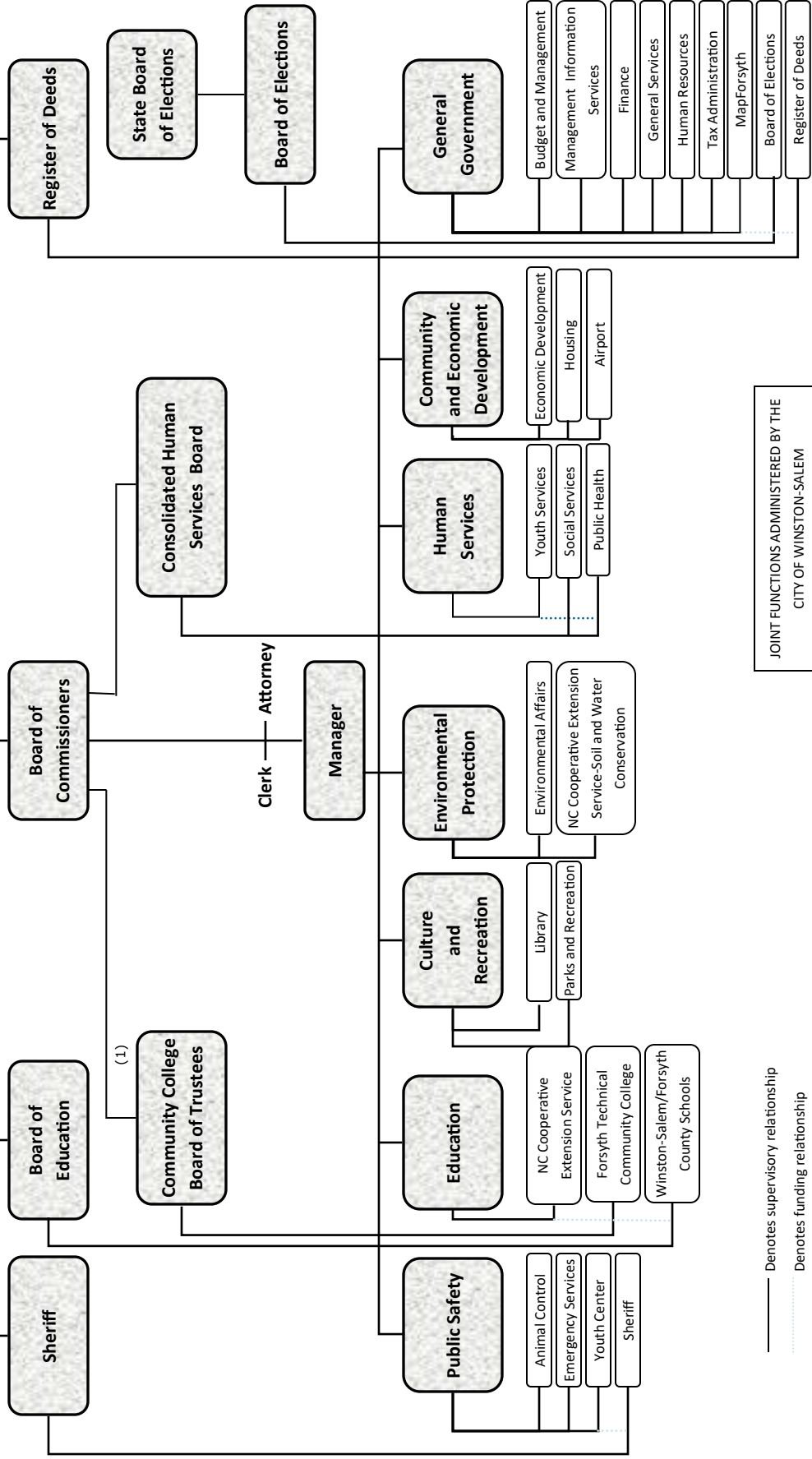
	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>OTHER FINANCING SOURCES</u>						
Debt	3,854,900	-	-	-	-	-
Sheriff	16,000	175,530	232,780	256,154	20,000	-
Emergency Services	-	-	-	766,128	766,128	-
Social Services	122,142	-	-	-	-	-
Housing	600,000	-	-	-	-	-
Finance	-	-	216,500	-	-	-
General Services	98,650	-	-	-	-	-
Special Appropriations	175,000	-	-	-	-	-
Non-Departmental	3,471,823	2,489,201	3,459,531	2,037,062	2,037,062	-
Total Otr Financing Sources	8,338,515	2,664,731	3,908,811	3,059,344	2,823,190	-
<u>FUND BALANCE</u>						
Debt	-	6,492,388	-	-	-	-
Sheriff	-	327,411	7,270	553,425	418,625	-
Environmental Assist & Protec	-	-	-	353,000	353,000	-
Public Health	-	615,000	-	615,000	615,000	-
NC Cooperative Extension Svc	-	-	13,417	-	-	-
Housing	-	41,577	829,200	-	-	-
Register of Deeds	-	22,619	-	-	-	-
Non-Departmental	-	12,685,836	-	12,871,317	12,939,131	-
Total Fund Balance	-	20,184,831	849,887	14,392,742	14,325,756	-
TOTAL GENERAL FUND	<u>419,866,936</u>	<u>458,694,724</u>	<u>429,966,836</u>	<u>490,144,019</u>	<u>447,408,815</u>	<u>-</u>

General Fund Table of Contents

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

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CITIZENS OF FORSYTH COUNTY



JOINT FUNCTIONS ADMINISTERED BY THE CITY OF WINSTON-SALEM

- Planning
- Purchasing
- Inspections
- Emergency Management
- Utilities

— Denotes supervisory relationship
 Denotes funding relationship
 (1) Four of thirteen members appointed by the Governor

PERSONNEL POSITIONS BY SERVICE AREA

	FY 18-19 Actual	FY 19-20 Budget	Estimate	Request	FY 20-21 Recommend	Adopted
Public Safety						
Animal Services						
Full	21	0	0	0	0	0
Part	0	0	0	0	0	0
Interagency Communications						
Full	2	2	2	2	2	2
Part	0	0	0	0	0	0
Sheriff						
Full	543	569	577	630	577	
Part	22	23	24	24	24	
Emergency Services						
Full	232	233	239	255	238	
Part	13	13	13	13	13	
Court Services						
Full	0	0	0	5	5	
Part	0	0	0	0	0	
Total Service Area - Full	798	804	818	892	822	
Total Service Area - Part	35	36	37	37	37	
Environmental Management						
Environmental Assistance & Protection						
Full	24	24	24	25	24	
Part	1	1	1	1	1	
Total Service Area - Full	24	24	24	25	24	
Total Service Area - Part	1	1	1	1	1	
Health						
Public Health						
Full	261	264	264	263	261	
Part	11	15	14	14	15	
Total Service Area - Full	261	264	264	263	261	
Total Service Area - Part	11	15	14	14	15	
Social Services						
Social Services						
Full	513	520	501	511	501	
Part	1	1	0	0	0	
Total Service Area - Full	513	520	501	511	501	
Total Service Area - Part	1	1	0	0	0	

PERSONNEL POSITIONS BY SERVICE AREA

	FY 18-19 Actual	FY 19-20 Budget	Estimate	Request	FY 20-21 Recommend	Adopted
Education						
N.C. Cooperative Extension Service						
Full	18	18	18	19	18	
Part	12	14	13	2	2	
Total Service Area - Full	18	18	18	19	18	
Total Service Area - Part	12	14	13	2	2	
Culture & Recreation						
Library						
Full	89	89	89	92	89	
Part	41	46	46	48	46	
Parks & Recreation						
Full	69	69	69	69	69	
Part	124	124	126	124	124	
Total Service Area - Full	158	158	158	161	158	
Total Service Area - Part	165	170	172	172	170	
Community & Economic Development						
Community and Economic Development						
Full	6	7	8	8	8	
Part	0	0	1	2	1	
Smith Reynolds Airport						
Full	10	10	10	10	10	
Part	0	0	0	0	0	
Total Service Area - Full	16	17	18	18	18	
Total Service Area - Part	0	0	1	2	1	
Administration & Support						
Budget & Management						
Full	6	6	6	6	6	
Part	0	0	0	0	0	
Management Information Services						
Full	42	42	42	42	40	
Part	0	0	0	0	0	

PERSONNEL POSITIONS BY SERVICE AREA

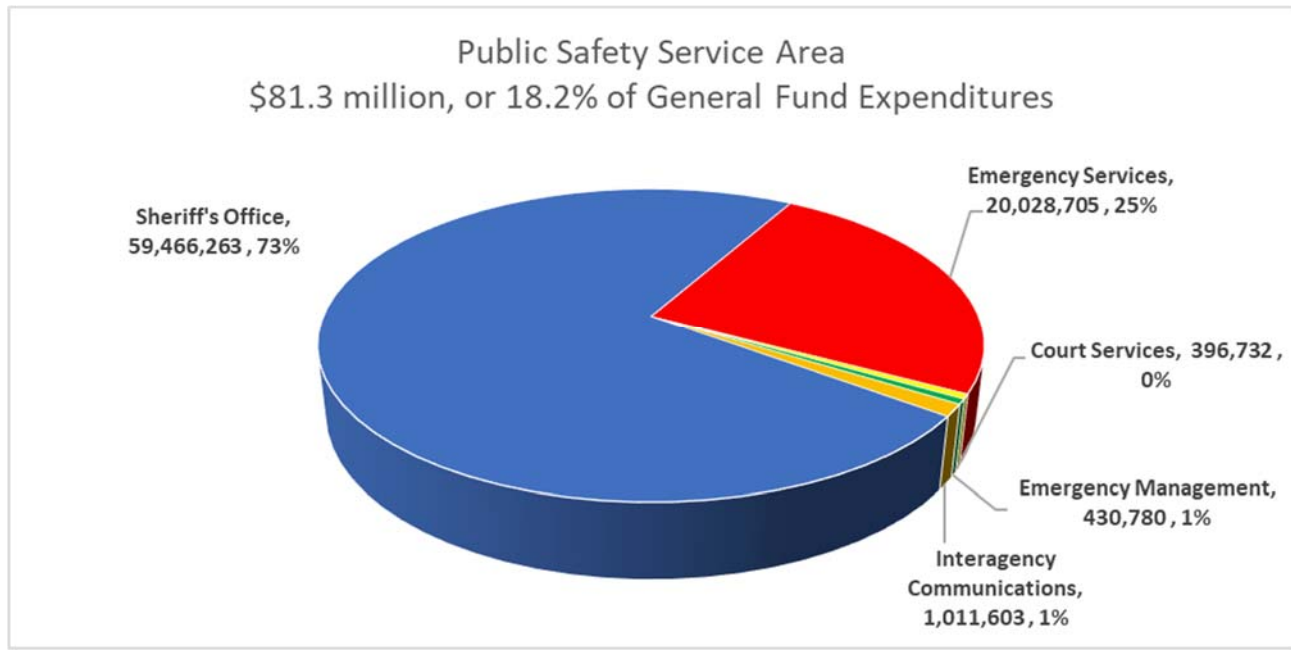
	FY 18-19	FY 19-20			FY 20-21	
	Actual	Budget	Estimate	Request	Recommend	Adopted
Administration & Support (continued)						
Finance						
Full	23	23	23	24	23	
Part	0	0	0	0	0	
General Services						
Full	115	115	115	115	115	
Part	1	1	1	1	1	
Human Resources						
Full	12	12	12	12	12	
Part	0	0	0	0	0	
MapForsyth						
Full	7	7	7	7	7	
Part	0	0	0	0	0	
Attorney						
Full	15	15	15	15	15	
Part	0	0	0	0	0	
County Commissioners & Manager						
Full	6	6	6	6	6	
Part	0	0	0	0	0	
Total Service Area - Full	226	226	226	227	224	
Total Service Area - Part	1	1	1	1	1	
General Government						
Board of Elections						
Full	8	9	9	9	9	
Part	28	30	30	30	30	
Register of Deeds						
Full	20	20	20	20	19	
Part	1	1	1	2	2	
Tax Administration						
Full	73	73	73	73	73	
Part	1	1	1	1	1	
Total Service Area - Full	101	102	102	102	101	
Total Service Area - Part	30	32	32	33	33	
Grand Total						
Full-Time Positions	2,115	2,133	2,129	2,218	2,127	
Part-Time Positions	256	270	271	262	260	

PERSONNEL POSITIONS BY SERVICE AREA

Departmental Changes:

Sheriff	The Sheriff's Office requested several positions for FY21. A complete description of these requests can be found in the Alternate Service Level section of the appendices. The FY21 Recommended Budget includes eight additional Full-Time deputies for the School Resource Officer program.
Emergency Services	Emergency Services requested several positions for FY21. Fire received six additional positions in FY20 to staff Truck 309.
Court Services	Safe on Seven will transition to the Family Justice Center model and this will be a County department with five Full-Time positions in FY21.
Environmental Assistance and Protection	EAP requested one Full-Time position to address sustainable energy goals. This position is not included in the FY21 budget. Additional information is available in the Alternate Service Level section of the appendices.
Public Health	Three Full-Time positions were added to Public Health for the Stepping Up Initiative as part of the FY20 Recommended Budget. A Part-Time position in Stepping Up was reclassified to a Full-Time position as well. In addition to the Stepping Up positions, a Public Health Educator was added to combat the Opioid crisis.
Social Services	DSS requested ten Full-Time positions that are not included in the FY21 Recommended Budget. Additional information is available in the Alternate Service Level section of the appendices. The department eliminated twenty positions in the Current Fiscal Year (FY20) when it contracted out In-Home Aid programming.
NC Cooperative Extension	The FY21 Recommended Budget does not include two position requests for NC Cooperative Extension. Additional information about these positions is available in the Alternate Service Level section of the appendices.
Library	The Library requested several positions that are not included in the FY21 Recommended Budget. Additional information about these positions is available in the Alternate Service Level section of the appendices.
Parks	Parks added two Part-Time positions in the Current Fiscal Year (FY20) by reallocating hours among other Part-Time positions.
Community and Economic Development	Community and Economic Development is requesting an additional Part-Time Intern position that is not included in the FY21 Recommended Budget.
MIS	Two vacant positions are being eliminated in the FY21 Recommended Budget based on new efficiencies realized in the department, specifically around the new telephone system.
Finance	Finance is requesting a Full-Time Risk Management position that is not included in the FY21 Recommended Budget. Additional information is available in the Alternate Service Level section of the appendices.

PUBLIC SAFETY SERVICE AREA



Operating Goals & Objectives:

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

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

EMERGENCY MANAGEMENT

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

Program Descriptions:

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

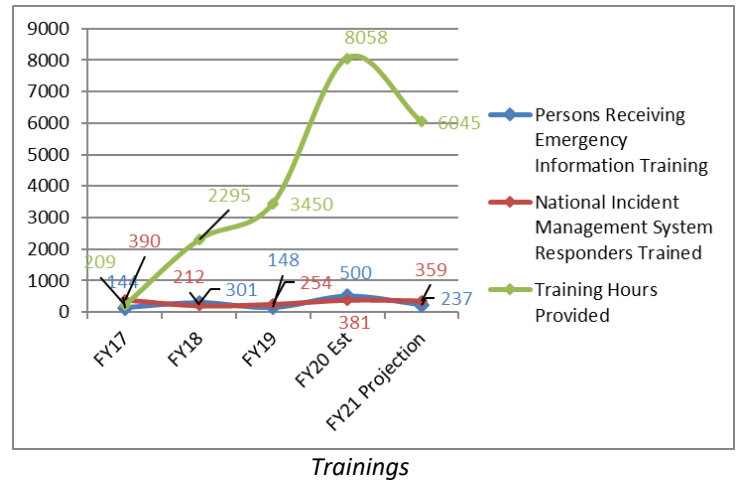
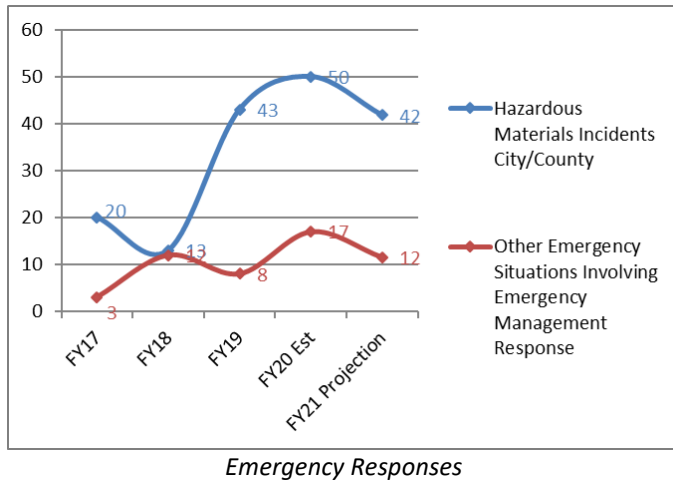
National Incident Management System (NIMS) for municipal and county emergency response and recovery.

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

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

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

Key Performance Measures:



2
Number of multi-agency disaster simulations without volunteers

5
With volunteers

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
Emergency Management	274,927	275,670	275,670	295,940	295,940	
Hazmat Response	140,174	132,680	132,680	134,840	134,840	
Total County Share	<u>415,101</u>	<u>408,350</u>	<u>408,350</u>	<u>430,780</u>	<u>430,780</u>	<u>-</u>

EMERGENCY MANAGEMENT

	FY 18-19 Actual	FY 19-20			FY 20-21	
		Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Payments T/O Agencies	415,101	408,350	408,350	430,780	430,780	-
						<i>County portion paid to City of Winston-Salem for administering program.</i>
Other Purchased Services	-	-	-	-	-	-
						<i>Regional Hazard Mitigation Plan funded by FEMA.</i>
Grant Equipment	-	-	-	-	-	-
						<i>Homeland Security Grant Equipment - Regional Water Purification System.</i>
TOTAL EXPENDITURES	<u>415,101</u>	<u>408,350</u>	<u>408,350</u>	<u>430,780</u>	<u>430,780</u>	<u>-</u>

INTERAGENCY COMMUNICATIONS

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

Goals:

- Maintain a properly functioning radio system for all our public safety agencies and maintain the security of protected system information and data with fiscal responsibility
- Continuously track trends in two-way radio and two-way data communication technologies and prepare department for employee succession.

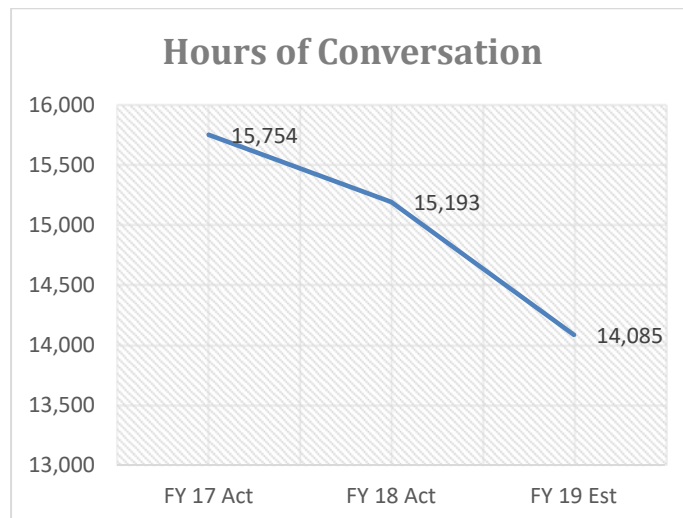
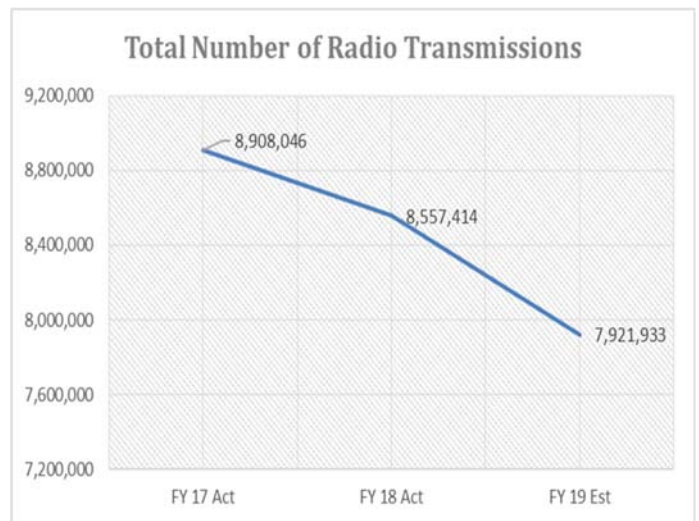
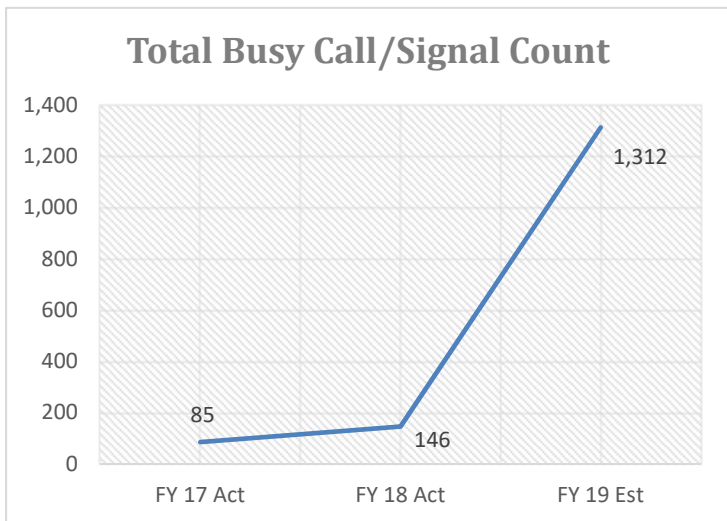
- Develop a phased plan to replace radio system in collaboration with the City of Winston-Salem and other agencies

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

Current Initiatives:

- Provide radio system infrastructure support.
- Work in association with Human Resources to develop a plan for succession as well as a worst-case total employee replacement plan.
- Assist external radio system upgrade consultant and help coordinate needs assessment with all departments.

Performance Measures:



INTERAGENCY COMMUNICATIONS

Budget Highlights: The FY21 Recommended Budget reflects a net County dollar decrease of -\$64,577 or -9.9% from the FY20 Adopted Budget. Expenditures reflect a decrease of -\$141,436 or -12.3% from FY19 and is primarily driven by a reduction to *Other Contractual Services* as the Radio System Upgrade Consultant contract has been encumbered with FY20 funds and needs no additional funding in FY21. Secondary drivers include a decrease in *General Supplies* – specifically in the *Small Equipment* and *Other General Supplies* accounts, and a reduction in *Capital Outlay*. FY21 revenue reflects a decrease of -\$76,859 or -15.4% from CYO. This is primarily due to a projected decrease in revenue from the City of Winston-Salem.

PROGRAM SUMMARY

	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	FY 20-21 Adopted
Interagency Communications	876,856	1,153,039	1,098,378	1,180,391	1,011,603	-
TOTAL EXPENDITURES	<u>876,856</u>	<u>1,153,039</u>	<u>1,098,378</u>	<u>1,180,391</u>	<u>1,011,603</u>	<u>-</u>
	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	FY 20-21 Adopted
Expenditures						
Personal Services						
Salaries & Wages	131,964	134,034	135,778	137,958	137,763	-
Other	500	-	-	-	-	-
Employee Benefits	45,171	46,157	45,945	48,548	48,513	-
Total Personal Services	177,635	180,191	181,723	186,506	186,276	-
Operating Expenditures						
Maintenance Service	555,277	598,221	581,436	652,318	613,700	-
<i>Maintenance contract for radio system. Non-warranty maintenance @ tower sites & on equipment</i>						
Rent	65,080	66,705	66,704	68,379	68,379	-
<i>Communication tower site leases</i>						
Other Purchased Services	16,947	111,910	105,123	54,300	21,000	-
<i>Insurance premiums, HVAC maintenance at tower sites, fire door inspections, Radio Engineer Contract</i>						
Training & Conference	4,114	3,000	1,750	8,000	2,000	-
General Supplies	20,656	48,300	27,268	44,170	38,520	-
<i>System parts & supplies</i>						
Energy	33,612	45,998	41,530	48,774	43,784	-
<i>Electricity & natural gas costs at tower sites</i>						
Operating Supplies	3,358	10,300	4,580	10,360	8,360	-
Other Operating Supplies	177	12,734	12,584	12,584	12,584	-
<i>Insurance claims; memberships & dues</i>						
Total Operating Exps.	699,221	897,168	840,975	898,885	808,327	-
Capital Outlay	-	75,680	75,680	95,000	17,000	-
TOTAL EXPENDITURES	<u>876,856</u>	<u>1,153,039</u>	<u>1,098,378</u>	<u>1,180,391</u>	<u>1,011,603</u>	<u>-</u>
Cost-sharing Expenses	18,480	13,092	181	4,871	4,871	-
REVENUES	<u>358,902</u>	<u>498,404</u>	<u>447,096</u>	<u>471,545</u>	<u>421,545</u>	<u>-</u>
POSITIONS(FY/PT)	2/0	2/0	2/0	2/0	2/0	

SHERIFF'S OFFICE

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

Goals:

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

Program Descriptions:

Agency Leadership/Support Services Bureau - includes information technology, human resources, fiscal management (financial and purchasing), training, facilities maintenance, and victim services.

Enforcement Bureau - provides patrol, investigation, and 911 services to all of Forsyth County except Winston-Salem and Kernersville. The program also includes court security at the Forsyth County Hall of Justice. County-wide this program executes court orders, serves papers and eviction notices, and collects judgments.

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

DEA Forfeiture Purchasing - accounts for the spending of illegal drug seizure funds. Expenditures typically include

Budget Highlights: The FY21 Sheriff's Office recommended budget reflects a net county dollar increase of 1.7% or \$849,614 over CYO. The majority of the increase is due to the annualized salary and fringe benefit increases. Other notable increases are in Claims and Other Purchased Services. There is also a projected increase in revenues due to increases within the School Resource Officer Program in FY21 and SCAAP funds in Detention.

equipment, training and other activities that enhance and support law enforcement in the community.

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

Current Initiatives:

Agency Leadership/Support Services Bureau

- Obtain and maintain full staffing through enhanced recruitment efforts, competitive compensation, with concentration on patrol, detention, and telecommunications.
- Create leadership academy and expand training resources for new and front-line employees.
- Minority recruitment initiatives to mirror EEO and Sworn Officer Recruitment Plan.
- Improve employee safety and wellness.
- Build bridges with community through community outreach and enhanced agency branding.

Enforcement Bureau

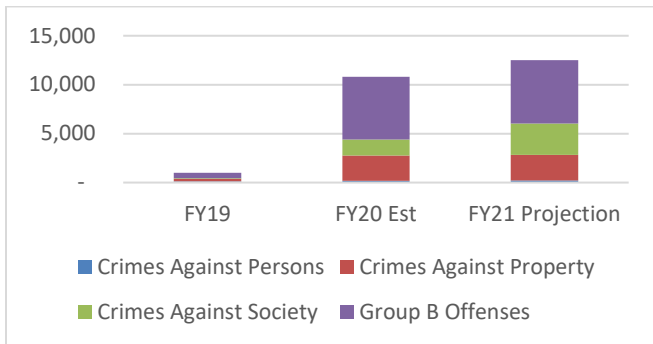
- While coordinating with State, Federal, and other local law enforcement agencies, provide School Resource Officers to the Winston-Salem/Forsyth County School System.
- Expand intelligence capabilities and task forces and increase emergency response capabilities.
- Suppress gang violence in the County.
- Continue efforts to remain premier law enforcement agency and address needs facing the County through further development of enforcement divisions.
- Increase efforts with spay & neuter clinics and microchipping for Animal Services.
- Develop a Victim Services Unit in connection with the Family Justice Center and Marcy's Law.
- Enhance community safety through reserves and civilian volunteer programs.
- Provide a safe and secure community through quick and efficient service delivery and response to calls for service through community policing tactics.

Detention Operations

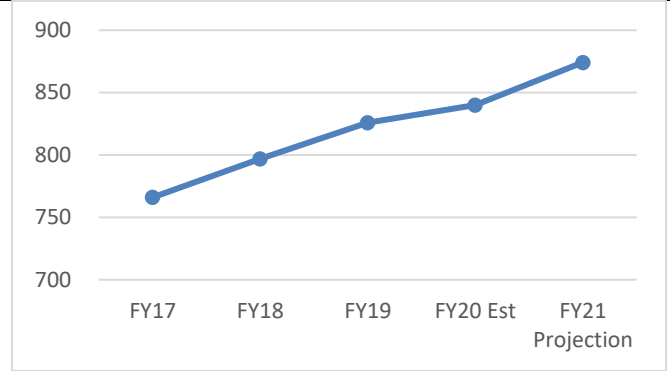
- Reduce inmate population at the Law Enforcement Detention Center.
- Maintain a safe and secure detention facility for staff, inmates, and guests.

SHERIFF'S OFFICE

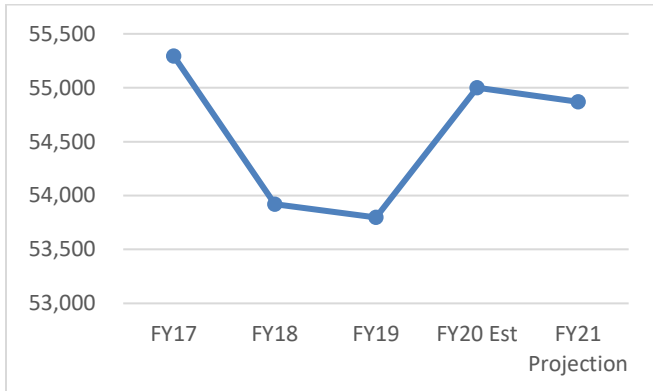
Performance Measures:



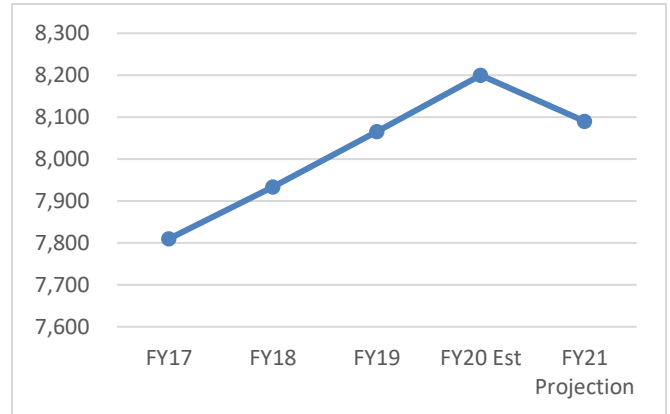
NIBRS Crime Categories



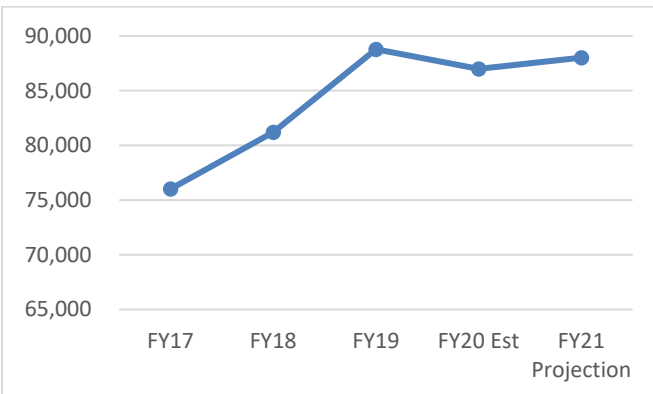
Average Daily Inmate Population



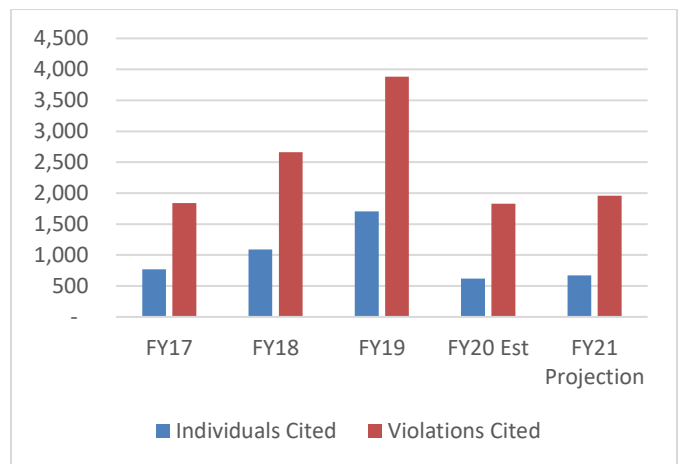
Number of Legal Processes Served



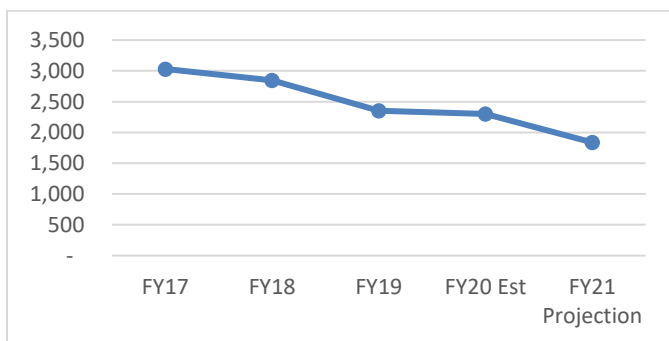
In-Custody Court Transports



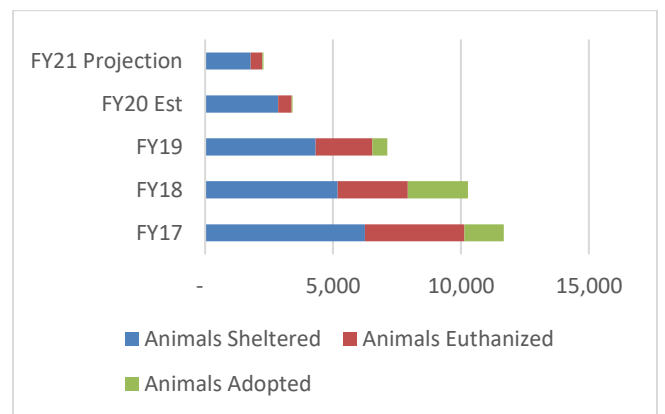
Patrol/Field Calls for Service



Individuals & Violations Cited-Animal Services



Triple Zero's-No Deputies Available



Animals Sheltered, Euthanized, & Adopted

SHERIFF'S OFFICE

PROGRAM SUMMARY

	FY 18-19		FY 19-20		FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
Agency Leadership/Support Services	4,600,935	6,339,708	5,713,437	8,193,093	6,225,209	-
Law Enforcement	16,518,843	17,808,174	18,605,882	23,671,707	19,027,764	-
Detention	28,783,519	30,716,316	30,594,336	32,503,907	31,661,611	-
DEA Forfeiture Purchasing	16,000	102,750	101,790	112,000	20,000	-
Governor's Highway Safety	126,865	136,751	205,908	142,031	142,031	-
Animal Services	-	2,177,699	2,334,717	2,561,717	2,389,648	-
Total	50,046,162	57,281,398	57,556,070	67,184,455	59,466,263	=

	FY 18-19		FY19-20		FY20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	26,794,133	29,138,827	30,094,915	32,921,570	30,615,976	-
Other Employee Benefits	35,750	-	-	-	-	-
Employee Benefits	11,927,382	13,350,508	13,184,726	15,191,536	14,165,476	-
Total Personal Services	38,757,265	42,489,335	43,279,641	48,113,106	44,781,452	-

Operating Expenditures

Professional Fees	5,258,382	5,390,752	5,588,358	6,443,558	5,803,058	-
Maintenance Service	195,854	328,867	241,197	353,378	313,978	-
Rent	21,246	19,900	47,954	119,970	21,120	-
Utility Services	289,715	285,600	320,475	331,250	323,250	-
Other Purchased Services	2,850,740	3,835,360	3,937,462	4,444,780	4,159,035	-
Training & Conference	139,400	158,605	139,199	348,587	85,939	-
General Supplies	890,874	1,627,986	1,569,591	2,678,801	1,532,686	-
Energy	472,106	644,538	606,995	692,850	664,410	-
Operating Supplies	470,263	493,878	601,966	617,997	519,535	-
Other Operating Costs	163,884	631,065	483,158	779,565	743,230	-

Total Operating Exps.	10,752,464	13,416,551	13,536,355	16,810,736	14,166,241	-
Capital Outlay	168,929	285,462	324,684	234,960	83,400	-
Payments T/O Agencies	367,504	417,550	415,390	435,170	435,170	-

Contingency	-	672,500	-	1,590,483	-	-
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TOTAL EXPENDITURES	50,046,162	57,281,398	57,556,070	67,184,455	59,466,263	=
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Cost-Sharing Expenses	2,808,634	2,507,466	2,164,144	2,848,432	2,814,016	-
Contra-Expenses	(72,240)	(90,000)	(20,055)	(70,000)	(70,000)	-

REVENUES	6,301,875	6,645,114	8,360,765	9,355,006	7,980,365	=
POSITIONS (FT/PT)	543/22	569/23	577/24	630/24	577/24	

SHERIFF'S OFFICE

AGENCY LEADERSHIP/SUPPORT SERVICES BUREAU (INCLUDES DEA FORFEITURE)

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,657,996	2,044,736	1,806,077	2,445,680	2,255,886	-
Employee Benefits	712,496	913,278	723,493	1,113,021	1,051,578	-
			<i>Longevity for entire Sheriff's Department included in Administration</i>			
Total Personal Services	2,370,492	2,958,014	2,529,570	3,558,701	3,307,464	-
Operating Expenditures						
Professional Fees	118,580	113,900	130,265	150,000	74,100	-
			<i>Fitness test/drug/medical exams for new hires, polygraph contract</i>			
Maintenance Service	80,113	140,700	78,800	155,250	128,600	-
			<i>Software and hardware support on various systems, Const. Services</i>			
Rent	14,031	12,770	39,835	112,930	15,950	-
			<i>Space Rental for 911 Challenge and Recruitment Initiatives</i>			
Utility Services	298	250	300	250	250	-
Other Purchased Services	1,354,807	1,513,260	1,571,808	1,731,595	1,554,790	-
			<i>Insurance premiums, OSSI System maintenance</i>			
Training & Conference	29,807	36,570	19,850	89,520	18,285	-
			<i>Specialty training, recertification's, state mandated training</i>			
General Supplies	376,013	731,164	925,570	918,980	627,570	-
			<i>Specialty equipment, uniforms and computer replacements</i>			
Energy	4,827	1,980	1,655	2,050	1,980	-
			<i>Natural gas and electricity costs at Administration Bldg</i>			
Operating Supplies	162,874	57,465	157,489	133,980	72,765	-
			<i>Training supplies, safety supplies, office supplies</i>			
Other Operating Costs	69,443	401,685	253,375	408,650	402,455	-
			<i>Insurance claims, memberships and dues</i>			
Total Operating Exps.	2,210,793	3,009,744	3,178,947	3,703,205	2,896,745	-
Capital Outlay	35,650	102,200	106,710	51,000	41,000	-
Contingency	-	372,500	-	992,187	-	-
TOTAL EXPENDITURES	4,616,935	6,442,458	5,815,227	8,305,093	6,245,209	=
Cost-Sharing Expenses	451,198	361,589	295,615	437,796	438,180	-
REVENUES	28,022	113,670	173,220	122,700	23,600	=
POSITIONS (FT/PT)	30/1	30/1	31/2	44/2	31/2	

SHERIFF'S OFFICE

LAW ENFORCEMENT/GRANTS (INCLUDES DWI TASK FORCE)

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
<i>Personal Services</i>						
Salaries & Wages	10,250,883	11,558,688	12,445,404	14,780,058	12,770,358	-
Employee Benefits	5,144,377	5,764,324	6,120,450	7,376,115	6,411,498	-
Total Personal Services	15,395,260	17,323,012	18,565,854	22,156,173	19,181,856	-
<i>Operating Expenditures</i>						
Professional Fees	59,556	132,850	113,848	203,600	127,000	-
Maintenance Service	42,937	88,117	73,287	92,820	90,620	-
Rent	7,215	6,770	8,119	6,670	5,170	-
Utility Services	0	5,350	14,100	7,000	7,000	-
Other Purchased Services	211,478	853,231	975,484	972,035	900,125	-
Training & Conference	101,899	112,345	103,430	243,227	62,809	-
General Supplies	252,603	325,146	323,963	924,438	218,363	-
Energy	1,446	81,100	79,900	90,100	84,000	-
Operating Supplies	104,370	227,318	220,960	253,916	227,020	-
Other Operating Costs	93,608	226,660	226,678	368,410	338,270	-
Total Operating Exps.	875,112	2,058,887	2,139,769	3,162,216	2,060,377	-
Capital Outlay	120,085	167,815	167,974	162,960	21,400	-
Payments T/O Agencies	255,251	272,910	272,910	295,810	295,810	-
Contingency	-	300,000	-	598,296	-	-
TOTAL EXPENDITURES	16,645,708	20,122,624	21,146,507	26,375,455	21,559,443	=
Cost-Sharing Expenses	1,422,558	1,326,058	1,227,901	1,461,980	1,427,180	-
Contra-Expenses	(72,240)	(90,000)	(20,055)	(70,000)	(70,000)	-
REVENUES	3,992,869	4,502,113	5,279,479	6,889,181	5,883,540	=
POSITIONS (FT/PT)	207/12	212/13	223/14	262/14	223/14	

SHERIFF'S OFFICE

DETENTION

	FY 18-19 Actual	Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	14,885,254	15,535,403	15,843,434	15,695,832	15,589,732	-
Employee Benefits	6,106,259	6,672,906	6,340,783	6,702,400	6,702,400	-
Total Personal Services	20,991,513	22,208,309	22,184,217	22,398,232	22,292,132	-
<i>Operating Expenditures</i>						
Professional Fees	5,080,246	5,144,002	5,344,245	6,089,958	5,601,958	-
Maintenance Service	72,804	100,050	89,110	105,308	94,758	-
Rent	-	360	-	370	-	-
Utility Services	289,417	280,000	306,075	324,000	316,000	-
Other Purchased Services	1,284,455	1,468,869	1,390,170	1,741,150	1,704,120	-
Training & Conference	7,694	9,690	15,919	15,840	4,845	-
General Supplies	262,258	571,676	320,058	835,383	686,753	-
Energy	465,833	561,458	525,440	600,700	578,430	-
Operating Supplies	203,019	209,095	223,517	230,101	219,750	-
Other Operating Costs	833	2,720	3,105	2,505	2,505	-
Total Operating Exps.	7,666,559	8,347,920	8,217,639	9,945,315	9,209,119	-
Capital Outlay	13,194	15,447	50,000	21,000	21,000	-
Payments T/O Agencies	112,253	144,640	142,480	139,360	139,360	-
Total Expenditures	28,783,519	30,716,316	30,594,336	32,503,907	31,661,611	-
Cost-Sharing Expenses	932,984	818,540	636,020	946,823	946,823	-
<u>REVENUES</u>	<u>2,280,984</u>	<u>2,029,331</u>	<u>2,908,066</u>	<u>2,343,125</u>	<u>2,123,225</u>	-
POSITIONS (FT/PT)	306/9	306/9	301/8	301/8	301/8	

SHERIFF'S OFFICE

ANIMAL SERVICES

	FY 18-19 Actual	FY 19-20		Request	FY 20-21 Recommend	Adopted
		Original	Estimate			
EXPENDITURES						
Personal Services						
Salaries & Wages	-	812,681	926,824	1,098,084	1,036,451	-
Employee Benefits	-	429,897	459,615	513,411	488,059	-
Total Personal Services	-	1,242,578	1,386,439	1,611,495	1,524,510	-
Operating Expenditures						
Professional Fees	-	49,850	37,960	54,000	52,500	-
					<i>Vet fees, pet licensing</i>	
Maintenance Service	-	26,250	24,630	28,500	27,500	-
					<i>Solid waste disposal, equipment repair on traps, radios, & other equipment</i>	
Rent	-	100	-	-	-	-
					<i>Rental equipment for hearing tribunal</i>	
Utility Services	-	5,350	14,100	7,000	7,000	-
					<i>Water/sewer service</i>	
Other Purchased Services	-	634,430	654,140	611,400	610,100	-
					<i>Insurance premiums, cellular phone service, bank service charges, Humane Society Contract</i>	
Training & Conference	-	7,331	5,100	4,260	3,666	-
					<i>Ongoing training for shelter staff & recertification of existing ACO's; certification of new ACO's</i>	
General Supplies	-	53,940	93,800	71,863	27,273	-
					<i>Uniforms, office supplies, janitorial supplies, radios, vests, officer safety equip., traps, other small equipment</i>	
Energy	-	79,000	77,820	88,000	81,900	-
					<i>Electricity and natural gas costs</i>	
Operating Supplies	-	36,850	26,720	23,259	23,259	-
					<i>Animal food, tags, medical and veterinary supplies</i>	
Other Operating Costs	-	35,020	7,108	31,940	31,940	-
					<i>Insurance claims, memberships & dues</i>	
Total Operating Exps.	-	928,121	941,378	920,222	865,138	-
Capital Outlay	-	7,000	6,900	30,000	-	-
Contingency	-	300,000	-	2,100	-	-
TOTAL EXPENDITURES	-	2,177,699	2,334,717	2,561,717	2,389,648	-
Cost-Sharing Expenses	-	156,431	125,776	127,794	127,794	-
REVENUES	-	190,110	213,170	243,210	186,360	-
POSITIONS (FT/PT)		21/0	22/0	23/0	22/0	



EMERGENCY SERVICES

Department Mission: The mission of the Forsyth County Emergency Services Department is to: 1) coordinate, supervise, and manage the fire & rescue protection program in Forsyth County; 2) manage the operation of the 9-1-1 Communications Center; 3) provide support & training to the volunteer fire and rescue departments; 4) provide required fire protection to Smith Reynolds Airport; and 5) provide emergency medical and ambulance services as well as field level EMT Paramedic care, within Forsyth County in an effective, timely, and efficient manner.

Goals:

- To have an effective service in the areas of EMS/Fire and 911 Communications to improve service delivery.
- To recruit, retain and develop a high quality workforce.
- To coordinate and provide training activities to the emergency services division along with expanding training opportunities across departmental and career/volunteer lines for the county fire departments.
- To develop relationships with community colleges for Telecommunicator training.
- To ensure all building plans that are submitted will be reviewed for code compliance prior to construction within two weeks or less.

Program Descriptions:

Fire Operations - conducts inspections to ensure fire code compliance, plans review for new construction, investigates fires to determine origin and cause, supports county fire fighting operations, and provides fire protection for Smith Reynolds Airport.

EMS Operations - provides medical care transportation at the "Advanced Life Support" Paramedic level, organizes training for County and City personnel who respond to medical emergencies, processes billing and enforces collections of ambulance bills.

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

Current Initiatives:

- Increase life, safety, and public education with community outreach coordination in the areas of Fire/EMS and community health initiatives.
- Reduce the occurrence and/or minimize the impact of fire through code enforcement and develop strategies to increase quality control for the code inspection process.
- Develop career paths, employee incentives and include a pay structure for specific achievements/certifications.
- Increase Technical Classes for internal personnel to include training for codes, investigations and other technical areas.
- Reduce the dependence of using franchised transport services for Priority 1 call response.
- Evaluation process weighing the advantages/disadvantages of a possible consolidated/co-locate
- City/County 911 Center with the goal of developing a seamless 911 telephone access system.

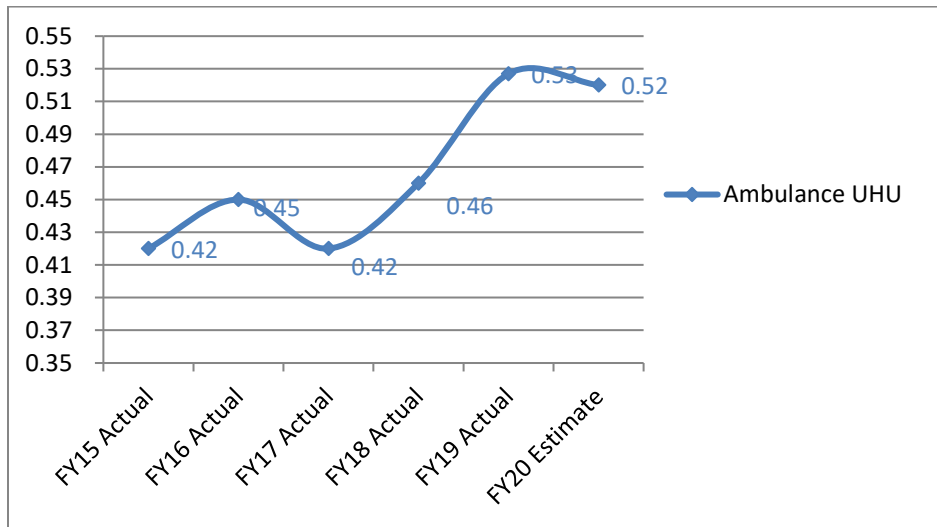
Budget Highlights: During the FY20 budget process, a Countywide Service District was established to assist Volunteer Fire Departments with the delivery of fire service and those expenditures were not included in the FY20 Adopted Budget. This adjustment added \$1,959,663 to the FY20 budget. That being said, the FY21 Recommended Budget is actually decreasing \$18,366 due to revenue from the Overlay District being included in Emergency Services.

Performance Measures:

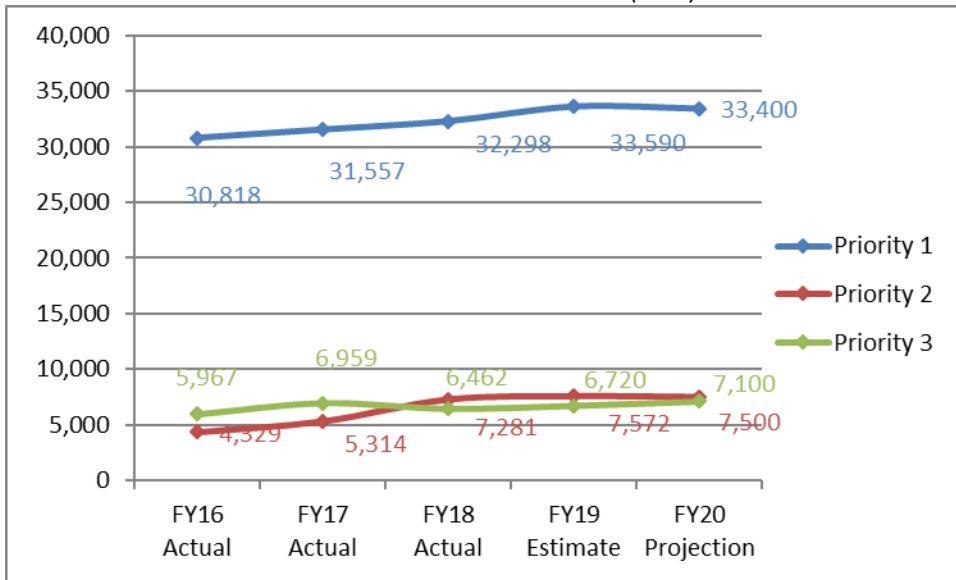
	FY18 Actuals	FY19 Actuals	FY20 Estimate	FY21 Goal
Emergency	0:15:39	0:15:43	0:15:05	0:12:59

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

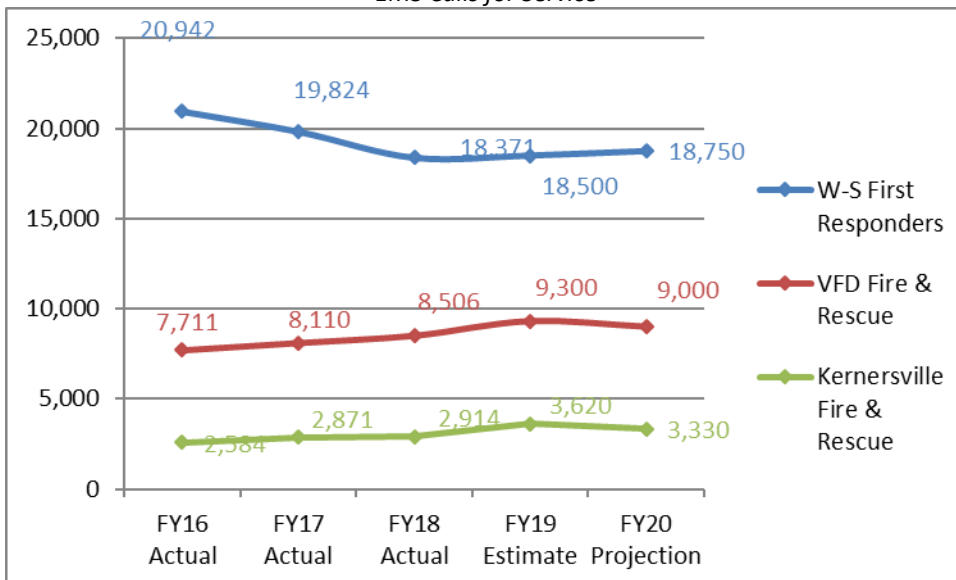
EMERGENCY SERVICES



Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service



Fire & Rescue Dispatches

EMERGENCY SERVICES

PROGRAM SUMMARY

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
Emergency Services Admin.	926,151	1,221,281	979,668	1,247,256	1,187,176	-
Fire Operations	2,671,795	2,693,999	3,085,284	3,723,404	3,148,916	-
9-1-1 Communications	1,824,973	2,088,656	1,811,973	2,235,631	2,222,881	-
EMS Operations	11,922,917	13,301,563	11,980,937	14,506,278	13,469,732	-
Total	<u>17,345,836</u>	<u>19,305,499</u>	<u>17,857,862</u>	<u>21,712,569</u>	<u>20,028,705</u>	<u>-</u>

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	

EXPENDITURES

Personal Services

Salaries & Wages	10,386,232	11,480,425	10,795,738	12,651,874	12,034,734	-
Other Employee Benefits	12,751	-	-	-	-	-
Employee Benefits	4,055,307	4,784,168	4,187,269	5,424,268	5,143,654	-
Total Personal Services	<u>14,454,290</u>	<u>16,264,593</u>	<u>14,983,007</u>	<u>18,076,142</u>	<u>17,178,388</u>	<u>-</u>

Operating Expenditures

Professional Fees	71,231	120,748	120,500	141,300	125,000	-
						<i>Medical Director contract, random employee drug screens, pre-employment exams</i>
Maintenance Service	119,331	192,120	182,652	195,500	183,054	-
						<i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors</i>
Rent	37,070	36,500	38,844	39,500	39,500	-
						<i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System</i>
Utility Services	13,623	14,628	13,800	14,490	14,490	-
						<i>Water/sewer service at all locations</i>
Other Purchased Services	1,059,984	931,261	790,801	1,060,225	955,366	-
						<i>Insurance premiums, EMS billing contract, Communications</i>
Training & Conference	58,547	70,215	71,524	84,395	34,060	-
						<i>Re-certification and training of staff, continuing education requirements</i>
General Supplies	308,638	404,015	441,996	562,192	325,257	-
						<i>Small equipment, uniforms, janitorial supplies, office supplies</i>
Energy	65,518	83,025	64,232	70,821	70,821	-
						<i>Electricity and natural gas at all facilities</i>
Operating Supplies	633,092	684,969	654,431	704,594	700,394	-
						<i>Medical supplies, OSHA related supplies, CBRN regulators, EMD supplies</i>
Other Operating Costs	138,003	198,125	93,075	178,125	172,575	-
						<i>Insurance claims, memberships & dues</i>

Total Operating Expenditures	<u>2,505,037</u>	<u>2,735,606</u>	<u>2,471,855</u>	<u>3,051,142</u>	<u>2,620,517</u>	<u>-</u>
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Capital Outlay	<u>141,709</u>	<u>75,500</u>	<u>173,200</u>	<u>350,885</u>	<u>-</u>	<u>-</u>
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Payments T/O Agencies	<u>244,800</u>	<u>229,800</u>	<u>229,800</u>	<u>234,400</u>	<u>229,800</u>	<u>-</u>
						<i>Standby funds to volunteer departments</i>

TOTAL EXPENDITURES	<u>17,345,836</u>	<u>19,305,499</u>	<u>17,857,862</u>	<u>21,712,569</u>	<u>20,028,705</u>	<u>-</u>
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Cost-Sharing Expenses	975,912	958,225	795,768	859,523	859,523	-
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REVENUES	<u>11,721,732</u>	<u>11,465,589</u>	<u>11,565,843</u>	<u>12,207,161</u>	<u>12,207,161</u>	<u>-</u>
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POSITIONS (FT/PT)	<u>232/13</u>	<u>233/13</u>	<u>239/13</u>	<u>255/13</u>	<u>238/13</u>	<u>-</u>
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EMERGENCY SERVICES

	FY 18-19 Actual	FY 19-20		Request	FY 20-21 Recommend	Adopted
		Original	Estimate			
<u>EXPENDITURES - Administration</u>						
<i>Personal Services</i>						
Salaries & Wages	371,310	444,494	383,446	466,100	450,200	-
Other Employee Benefits	1,000	-	-	-	-	-
Employee Benefits	123,020	184,963	124,420	197,412	194,582	-
Total Personal Services	495,330	629,457	507,866	663,512	644,782	-
<i>Operating Expenditures</i>						
Professional Fees	1,995	26,000	26,000	26,000	17,000	-
		<i>Random employee drug screens; pre-employment exams; psychological exams</i>				
Maintenance Service	7,813	17,000	15,982	16,500	12,500	-
Rent	7,512	1,500	1,500	1,500	1,500	-
Utility Services	13,623	14,628	13,800	14,490	14,490	-
		<i>Water/sewer service at EMS facilities</i>				
Other Purchased Services	198,277	209,921	220,515	238,583	227,762	-
		<i>Insurance premiums, communication, contractual services; pagers, ISP lines at outlying EMS stations, etc.</i>				
Training & Conference	13,000	3,000	13,200	15,000	6,500	-
General Supplies	32,346	37,350	35,323	37,350	30,821	-
Energy	65,480	83,025	64,232	70,821	70,821	-
Operating Supplies	3,435	2,000	2,000	2,000	2,000	-
Other Operating Costs	87,340	187,400	79,250	161,500	159,000	-
Total Operating Expenditures	430,821	581,824	471,802	583,744	542,394	-
Capital Outlay	0	-	-	-	-	-
Total Expenditures	<u>926,151</u>	<u>1,221,281</u>	<u>979,668</u>	<u>1,247,256</u>	<u>1,187,176</u>	-
Cost-Sharing Expenses	174,274	125,817	134,308	136,706	136,706	-
REVENUES	<u>228,556</u>	<u>247,500</u>	<u>232,500</u>	<u>127,500</u>	<u>127,500</u>	-
POSITIONS (FT/PT)	5/0	5/0	5/0	5/0	5/0	

EMERGENCY SERVICES

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)						
Personal Services						
Salaries & Wages	1,640,139	1,629,813	1,845,845	2,168,927	1,958,923	-
Other employee benefits	2,501	-	-	-	-	-
Employee Benefits	669,639	735,057	759,853	978,991	886,047	-
Total Personal Services	2,312,279	2,364,870	2,605,698	3,147,918	2,844,970	-
Operating Expenditures						
Professional Fees	16,236	18,748	18,500	26,300	19,000	-
Maintenance Service	22,595	30,100	27,000	31,600	24,950	-
Other Purchased Services	7,255	13,186	14,386	80,386	14,897	-
Training & Conference	8,005	10,320	10,200	12,000	5,160	-
General Supplies	95,233	103,600	156,100	195,900	94,839	-
Operating Supplies	13,578	18,375	17,800	21,000	17,300	0
Other Operating Costs	4,839	4,200	7,300	10,100	7,200	-
Total Operating Exps.	167,741	198,529	251,286	377,286	183,346	-
Payments T/O Agencies	135,600	120,600	120,600	125,200	120,600	-
Capital Outlay	56,175	10,000	107,700	73,000	-	-
TOTAL EXPENDITURES	<u>2,671,795</u>	<u>2,693,999</u>	<u>3,085,284</u>	<u>3,723,404</u>	<u>3,148,916</u>	-
Cost-Sharing Expenses	93,790	157,791	76,413	71,489	71,489	-
REVENUES	<u>438,430</u>	<u>471,500</u>	<u>586,754</u>	<u>390,344</u>	<u>390,344</u>	-
POSITIONS (FT/PT)	33/0	33/0	39/0	43/0	39/0	-

EMERGENCY SERVICES

	FY 18-19	FY 19-20		Request	FY 20-21	
	Actual	Original	Estimate		Recommend	Adopted
<i>EMS Standby</i>						
Beeson's Crossroads Vol Fire	5,400	5,400	5,400	5,400	5,400	-
Belew's Creek Vol Fire	5,400	5,400	5,400	5,400	5,400	-
City View Vol Fire	5,400	5,400	5,400	5,400	-	-
Clemmons Vol Fire/Rescue	5,400	5,400	5,400	5,400	5,400	-
Griffith Vol Fire	3,600	3,600	3,600	3,600	3,600	-
Gumtree Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
Horneytown Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
King Vol Fire	3,600	3,600	3,600	3,600	3,600	-
Lewisville Vol Fire/Rescue	10,400	10,400	10,400	10,400	10,400	-
Mineral Springs Vol Fire	7,200	7,200	7,200	7,200	7,200	-
Walkertown Vol Fire/Rescue	10,400	10,400	10,400	10,400	15,800	-
Old Richmond Vol Fire/Rescue	8,600	8,600	8,600	8,600	8,600	-
Piney Grove Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
Salem Chapel Vol Fire	3,600	3,600	3,600	3,600	3,600	-
Rural Hall Vol Fire/Rescue	8,600	8,600	8,600	8,600	8,600	-
Union Cross Vol Fire	10,400	10,400	10,400	10,400	10,400	-
Vienna Vol Fire	10,400	10,400	10,400	10,400	10,400	-
TOTAL EXPENDITURES	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>-</u>

	FY 18-19	FY 19-20		Request	FY 20-21	
	Actual	Original	Estimate		Recommend	Adopted
<i>Fire Protection Standby</i>						
Beeson's Crossroads Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Belew's Creek Vol Fire	7,000	7,000	7,000	7,000	7,000	-
City View Vol Fire	7,000	7,000	7,000	7,000	-	-
Clemmons Vol Fire/Rescue	7,000	7,000	7,000	16,600	12,000	-
Griffith Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Gumtree Vol Fire/Rescue	3,750	3,750	3,750	3,750	3,750	-
Horneytown Vol Fire/Rescue	5,700	5,700	5,700	5,700	5,700	-
King Vol Fire	1,150	1,150	1,150	1,150	1,150	-
Lewisville Vol Fire/Rescue	22,000	7,000	7,000	7,000	7,000	-
Mineral Springs Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Walkertown Vol Fire/Rescue	7,000	7,000	7,000	7,000	21,000	-
Old Richmond Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Piney Grove Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Salem Chapel Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Rural Hall Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Talley's Crossing Vol Fire	7,000	7,000	7,000	7,000	-	-
Union Cross Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Vienna Vol Fire/Rescue	12,000	12,000	12,000	7,000	7,000	-
TOTAL EXPENDITURES	<u>135,600</u>	<u>120,600</u>	<u>120,600</u>	<u>125,200</u>	<u>120,600</u>	<u>-</u>

EMERGENCY SERVICES

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)						
Personal Services						
Salaries & Wages	7,300,603	8,158,020	7,497,030	8,690,034	8,298,798	-
Other employee benefits	8,250	-	-	-	-	-
Employee Benefits	2,844,062	3,341,790	2,899,140	3,655,997	3,471,157	-
Total Personal Services	10,152,915	11,499,810	10,396,170	12,346,031	11,769,955	-
Operating Expenditures						
Professional Fees	53,000	76,000	76,000	89,000	89,000	-
						<i>Medical Director contract, random drug testing, pre-hire physicals</i>
Maintenance Service	74,771	106,270	100,920	111,400	109,604	-
						<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>
Rent	29,558	35,000	37,344	38,000	38,000	-
						<i>Oxygen tank rental</i>
Other Purchased Services	618,091	475,654	302,900	507,756	479,207	-
						<i>EMS billing contract, insurance premiums, collection services, billing software maintenance</i>
Training & Conference	30,657	38,895	40,124	49,395	18,400	-
						<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>
General Supplies	162,434	232,115	219,623	297,992	176,897	-
						<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>
Operating Supplies	611,770	660,594	630,631	677,094	677,094	-
						<i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i>
Other Operating Costs	2,164	2,525	2,525	2,525	2,375	-
						<i>Insurance premiums, memberships & dues</i>
Total Operating Exps.	1,582,445	1,627,053	1,410,067	1,773,162	1,590,577	-
Capital Outlay	78,357	65,500	65,500	277,885	-	-
Payments T/O Agencies	109,200	109,200	109,200	109,200	109,200	-
TOTAL EXPENDITURES	<u>11,922,917</u>	<u>13,301,563</u>	<u>11,980,937</u>	<u>14,506,278</u>	<u>13,469,732</u>	-
Cost-Sharing Expenses	696,153	663,266	527,417	647,417	647,417	-
REVENUES	<u>11,054,746</u>	<u>10,746,589</u>	<u>10,746,589</u>	<u>10,881,124</u>	<u>10,881,124</u>	-
POSITIONS (FT/PT)	165/8	167/8	167/8	179/8	167/8	

EMERGENCY SERVICES

	FY 18-19 Actual	FY 19-20		Request	FY 20-21 Recommend	Adopted
		Original	Estimate			
EXPENDITURES - 911						
Personal Services						
Salaries & Wages	1,074,180	1,248,098	1,069,417	1,326,813	1,326,813	-
Other employee benefits	1,000	-	-	-	-	-
Employee Benefits	418,586	522,358	403,856	591,868	591,868	-
Total Personal Services	1,493,766	1,770,456	1,473,273	1,918,681	1,918,681	-
Operating Expenditures						
Maintenance Service	14,152	38,750	38,750	36,000	36,000	-
Communications	207,212	199,500	220,000	200,000	200,000	-
						<i>E-911 costs</i>
Other Purchased Services	29,149	33,000	33,000	33,500	33,500	-
						<i>Code Red 9-1-1 Alert contract, repair/maintenance of equipment</i>
Training & Conference	6,885	8,000	8,000	8,000	4,000	-
						<i>Certified instructor training for telecommunicators, re-certification of telecommunications</i>
General Supplies	18,625	30,950	30,950	30,950	22,700	-
						<i>Supplies, small equipment, uniforms</i>
Operating Supplies	4,347	4,000	4,000	4,500	4,000	-
						<i>EMD supplies</i>
Other Operating Costs	43,660	4,000	4,000	4,000	4,000	-
						<i>Memberships & dues</i>
Total Operating Exps.	324,030	318,200	338,700	316,950	304,200	-
Capital Outlay	7,177	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,824,973</u>	<u>2,088,656</u>	<u>1,811,973</u>	<u>2,235,631</u>	<u>2,222,881</u>	-
Cost-Sharing Expenses	11,695	11,351	3,911	3,911	3,911	-
POSITIONS (FT/PT)	29/5	28/5	28/5	28/5	27/5	

COURT SERVICES

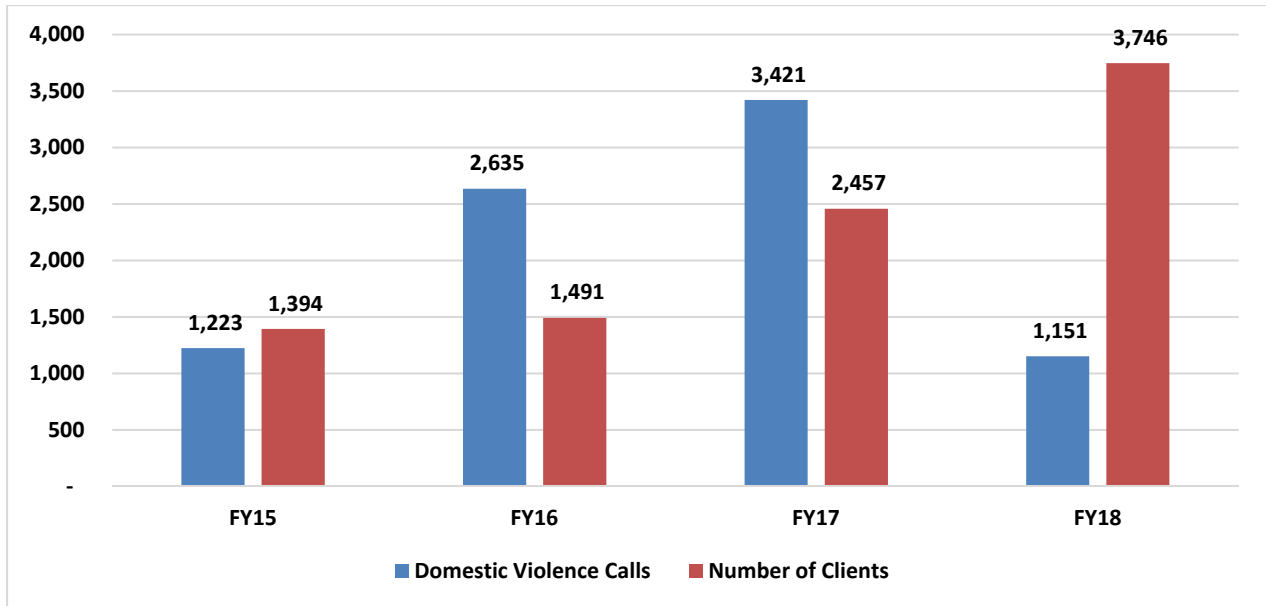
Mission: To provide services enhancing judicial administrative functions in Forsyth County.

Program Descriptions:

Safe on Seven: Provides enhanced judicial services, particularly for domestic abuse, with funding from grants, County funds, and other contributions.

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

Key Performance Measures:



Domestic Violence Statistics for Forsyth County

Budget Highlights: The FY21 Recommended Budget for Court Services reflects several changes as Safe on Seven shifts to the national Family Justice Center model that has been discussed for the past two years. As part of this shift, the County will no longer fund several contracts with the Administrative Office of the Courts and Legal Aid and will instead use those dollars to fund five positions – a Director, a Client Services Coordinator, two Navigators, and one Office Assistant – and additional costs associated with operating a Family Justice Center.

The Family Justice Center will be housed in the same location it has been housed for the past year and a half on Highland Avenue. The space occupied by the Family Justice Center has been expanded to the entire first floor of the Behavioral Health Plaza. A new Memorandum of Understanding is being developed to clarify roles and responsibilities of different agencies that are committing to deliver services from this location.

Court Services also includes the Deferred Payment Program where the County funds a position to assist the Chief District Court Judge to hire a position to coordinate receipt of outstanding payments due to the courts in Judicial District 21. This is an effort to assist individuals who have been given suspended sentences a way to pay court costs, fines, and fees in installments, preventing them from having to serve active sentences for failure to pay.

COURT SERVICES

PROGRAM SUMMARY

	FY 18-19	FY 19-20		Request	FY 20-21	
	Actual	Original	Estimate		Recommend	Adopted
Deferred Payment	54,381	70,148	66,133	72,519	72,519	-
Safe on Seven	430,908	316,619	349,660	502,113	324,213	-
Total	<u>485,289</u>	<u>386,767</u>	<u>415,793</u>	<u>574,632</u>	<u>396,732</u>	<u>-</u>

	FY 18-19	FY 19-20		Request	FY 20-21	
	Actual	Original	Estimate		Recommend	Adopted

EXPENDITURES

Personal Services

Salaries and Wages	-	-	-	218,619	218,619	-
Employee Benefits	-	-	-	98,094	98,094	-
Total Personal Services	-	-	-	316,713	316,713	-

Operating Expenditures

Other Purchased Services	476,186	384,167	412,193	203,263	72,519	-
Training & Conference	2,000	2,000	-	5,000	2,500	-
Materials & Supplies	791	600	600	10,000	5,000	-
Other Operating Costs	-	-	-	-	-	-
Payments to Other Agencies	7,312	-	-	-	-	-
Total Operating Exps.	486,289	386,767	412,793	218,263	80,019	-

Capital

Capital	-	-	-	97,000	-	-
TOTAL EXPENDITURES	<u>486,289</u>	<u>386,767</u>	<u>412,793</u>	<u>534,976</u>	<u>396,732</u>	<u>-</u>

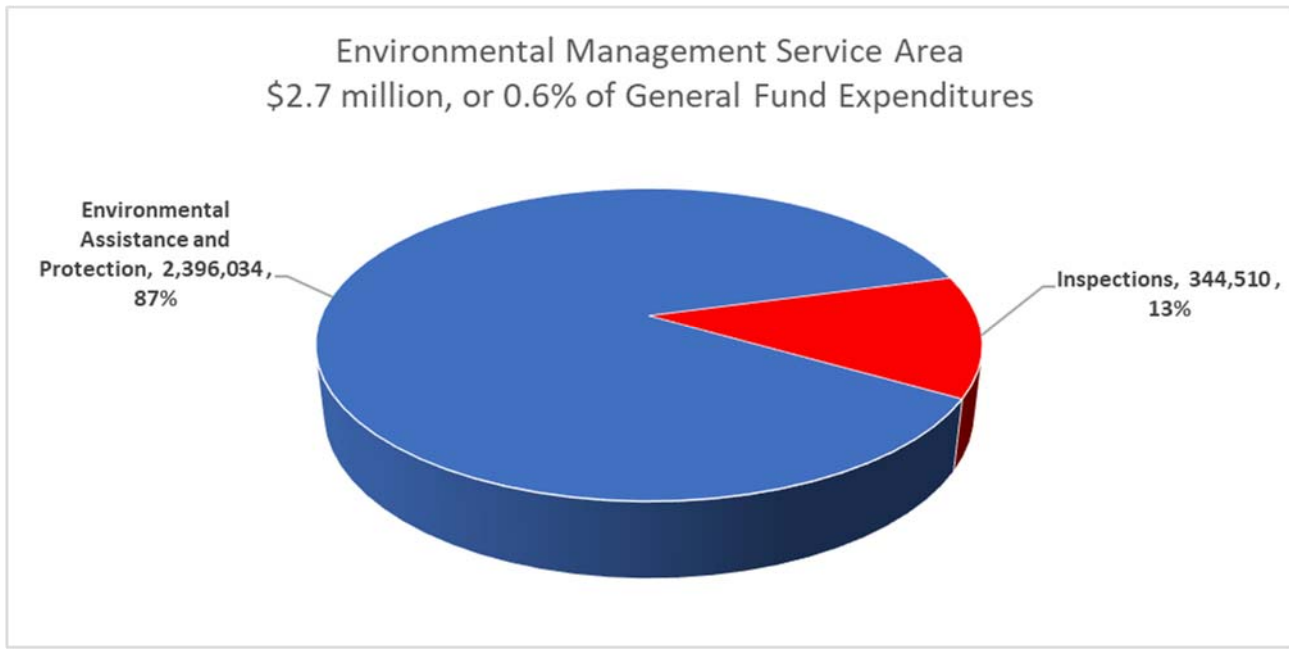
Cost-Sharing Expenses	557	9,531	557	-	-	-
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REVENUES

City of Winston-Salem	45,000	45,000	45,000	45,000	45,000	-
Safe on Seven - GCC	40,688	-	82,913	-	-	-
TOTAL REVENUES	<u>85,688</u>	<u>45,000</u>	<u>127,913</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
County Dollars	400,601	341,767	284,880	489,976	351,732	-
Postitions	0/0	0/0	0/0	5/0	5/0	-



ENVIRONMENTAL MANAGEMENT SERVICE AREA



Operating Goals & Objectives:

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

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

ENVIRONMENTAL ASSISTANCE AND PROTECTION

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

Goals:

- Promptly review applications and take action on air quality permits, modifications and renewals, as required, in substantially less time than required by applicable federal, state, and local regulations.
- Monitor outdoor ambient air pollution levels in the County and exceed federal, state, and local regulatory requirements for data capture and reporting.
- Protect the rights of Forsyth County citizens and visitors to enjoy a healthy local environment by promptly and professionally investigating complaints and reported concerns; by providing assistance to residents and businesses in understanding, achieving, and maintaining compliance with federal, state, and local environmental regulations; and by providing accurate information and practical guidance on best practices for minimizing environmental hazards and associated public health risks in the community.

Program Descriptions:

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

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

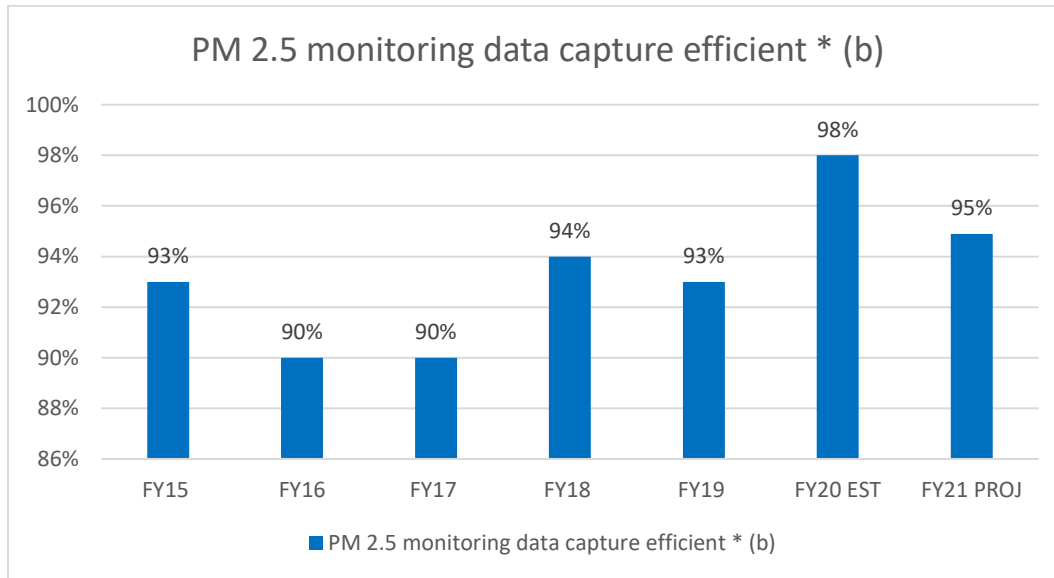
Current Initiatives:

- Prioritize workload assignments for air quality permitting to maximize efficient use of staff resources within the Compliance Assistance and Permitting Division and provide excellent customer service while minimizing the potential for negative impacts and inconvenience for regulated businesses and local industry.
- Continue specialized technical cross-training of Analysis and Monitoring Division staff to ensure uninterrupted operation of all components of the ambient air pollution monitoring network and compliance with all related requirements including equipment maintenance and repair, data capture efficiency, required quality assurance/quality control (QA/QC) data verification procedures and required reporting of certified pollutant data.
- Prioritize staff assignments and organize flexible work schedules to expedite a prompt, thorough investigative assessment of each complaint and environmental concern reported by citizens and businesses, including referrals from other federal, state and local agencies; to provide professional compliance assistance services and expertise at every opportunity to promote pollution prevention and regulatory compliance; to carry out equitable enforcement of environmental regulations, as necessary, to mitigate violations and minimize risks; and to collaborate with other federal, state and local agencies, as appropriate, to identify solutions to environmental issues and risks to public health.
- To educate the public and raise awareness about air quality and health related topics through presentations, workshops, and direct engagement with individuals, school groups, the news media, employers, and community groups.
- Explore opportunities to continue to improve efficiency and reduce costs of operations at the recycling convenience centers. Install compactor with 40 cubic yard receiver box at the Kernersville recycling convenience center. Apply for grant funding from NC DEACS for partial coverage of the equipment and/or installation costs.

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	-	-	-	590,768	494,871	
Air Quality Control	1,745,941	1,912,749	1,822,143	1,507,872	1,481,520	
Solid Waste & Other Progs.	483,799	437,041	431,511	425,648	419,643	
Total	<u>2,229,740</u>	<u>2,349,790</u>	<u>2,253,654</u>	<u>2,524,288</u>	<u>2,396,034</u>	

ENVIRONMENTAL ASSISTANCE AND PROTECTION



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

90%

Process Permit Application w/in regulatory timeframe

100%

Inspect all scheduled major/synthetic facilities

3 Working Days

Processing time for asbestos reno/demo permit

Budget Highlights: The EAP FY21 Recommended Budget reflects a net County dollar decrease of \$306,756 or 21.5% from the FY20 Adopted Budget. Drivers of this budget include rebate of forewent 105 grant funding, increased personal service costs, monitoring software upgrades, and impacts from the recycling market. The expenditure side reflects an increase of \$46,244 or 2.0% over the FY20 Adopted Budget. The revenue side reflects an increase of \$353,000 or 38.1% over the FY20 Adopted Budget. The significant differences between the requested and recommended budgets comes down the recommended closing of Pfafftown recycling center for FY21, reductions in travel and an Alternate Service Level requests for a contract for a sustainability program manager.

ENVIRONMENTAL ASSISTANCE AND PROTECTION

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,347,005	1,438,148	1,426,963	1,537,757	1,474,062	
Other Employee Benefits	4,813	1,550	1,872	1,550	1,550	
						<i>Cell phone stipend</i>
Employee Benefits	539,861	594,953	555,350	634,461	608,914	
Total Personal Services	1,891,679	2,034,651	1,984,185	2,173,768	2,084,526	
Operating Expenditures						
Professional Fees	9,237	1,710	837	1,710	1,710	
						<i>Laboratory & medical fees</i>
Purchased Property Services	4,755	9,020	6,113	9,020	7,020	
						<i>Equipment maintenance, Compressed Cylinder Rentals, Air Awareness Space Rentals</i>
Other Purchased Services	23,707	27,225	22,505	29,502	28,277	
						<i>Insurance premiums, public notice advertising, phone lines @ monitoring sites</i>
Training & Conference	17,648	31,839	19,133	31,648	14,736	
General Supplies	14,799	20,925	8,930	21,750	15,525	
						<i>Office supplies, postage, small equipment & repair supplies</i>
Electricity	7,333	11,150	7,440	11,150	11,150	
Operating Supplies	9,755	18,780	5,560	19,780	15,630	
						<i>Operating supplies</i>
Claims	-	7,000	-	7,000	7,000	
						<i>Insurance claims</i>
Other General & Administrative	1,813	3,210	2,251	3,210	2,710	
						<i>Memberships & dues, renewal fees</i>
Total Operating Exps.	89,047	130,859	72,769	134,770	103,758	
Contingency	-	4,000	-	-	-	
Capital Outlay	19,700	17,000	17,000	28,000	20,000	
						<i>Replacement monitors, analyzers and calibrators</i>
Payment T/O Agencies	229,314	163,280	179,700	187,750	187,750	
						<i>City of Winston-Salem contract : Recycling at 3 convenience sites and Schools</i>
TOTAL EXPENDITURES	<u>2,229,740</u>	<u>2,349,790</u>	<u>2,253,654</u>	<u>2,524,288</u>	<u>2,396,034</u>	
Cost-Sharing Expenses	86,380	87,542	86,758	95,219	95,219	
Contra-Expenses	(13,253)	(10,670)	(10,125)	(10,670)	(10,670)	
REVENUES	<u>610,052</u>	<u>925,696</u>	<u>902,944</u>	<u>1,280,696</u>	<u>1,278,696</u>	
Positions (FT/PT)	24/1	24/1	24/1	25/1	24/1	



INSPECTIONS

Department Mission: The Inspections Department is a subdivision of Winston-Salem/Forsyth County Planning & Development Services.

Program Descriptions:

Construction Control - Provides for the enforcement of the North Carolina State Building Code and local building and sign ordinances through a comprehensive plan review, permit, and inspections process; inspects all electrical, plumbing, heating, and refrigeration work associated with building construction in Forsyth County, excluding Kernersville; provides initial building inspections and evaluations of day care and family group home facilities.

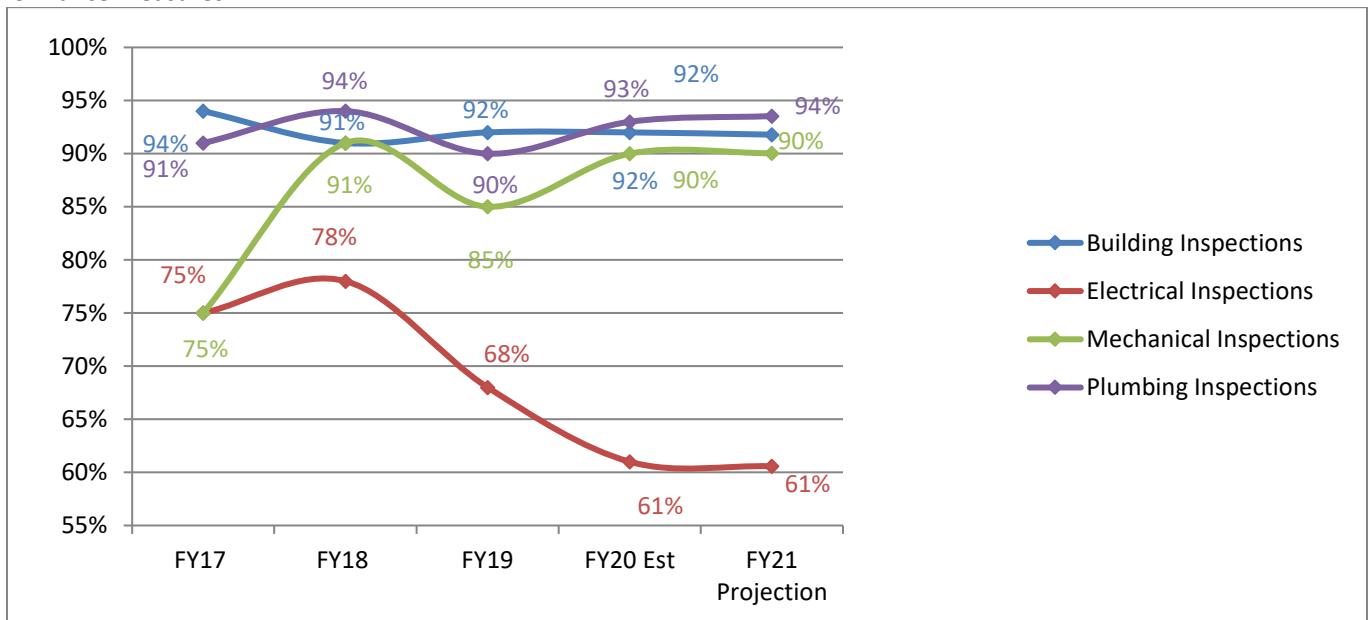
Zoning Enforcement - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure

that required parking, tree save and landscaping, sign enforcement, and setbacks are provided, and that the use and dimensional requirements of the zoning district regulations are followed; provides staff support to the respective City and County Zoning Boards of Adjustment.

Erosion Control - Erosion Control is administered through the City of Winston-Salem's Stormwater Department. All land-disturbing activities involving an area greater than one acre (except mining, forestry, or agriculture) are required by the State to operate under an approved erosion control plan. The division enforces regulations pertaining to watershed and floodplain requirements by reviewing development plans and issuing grading permits.

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

Performance Measures:



Percentage of Inspections Completed within 1 Day of Request

PROGRAM SUMMARY

	FY 18-19		FY 19-20		FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	1,898	3,100	1,925	3,100	3,100	-
Zoning Enforcement	347,470	434,250	437,560	439,740	417,140	-
Erosion Control	98,934	109,350	109,350	82,370	82,370	-
Construction Control	-	(304,880)	(304,880)	(158,100)	(158,100)	-
Total County Share	<u>448,302</u>	<u>241,820</u>	<u>243,955</u>	<u>367,110</u>	<u>344,510</u>	<u>-</u>

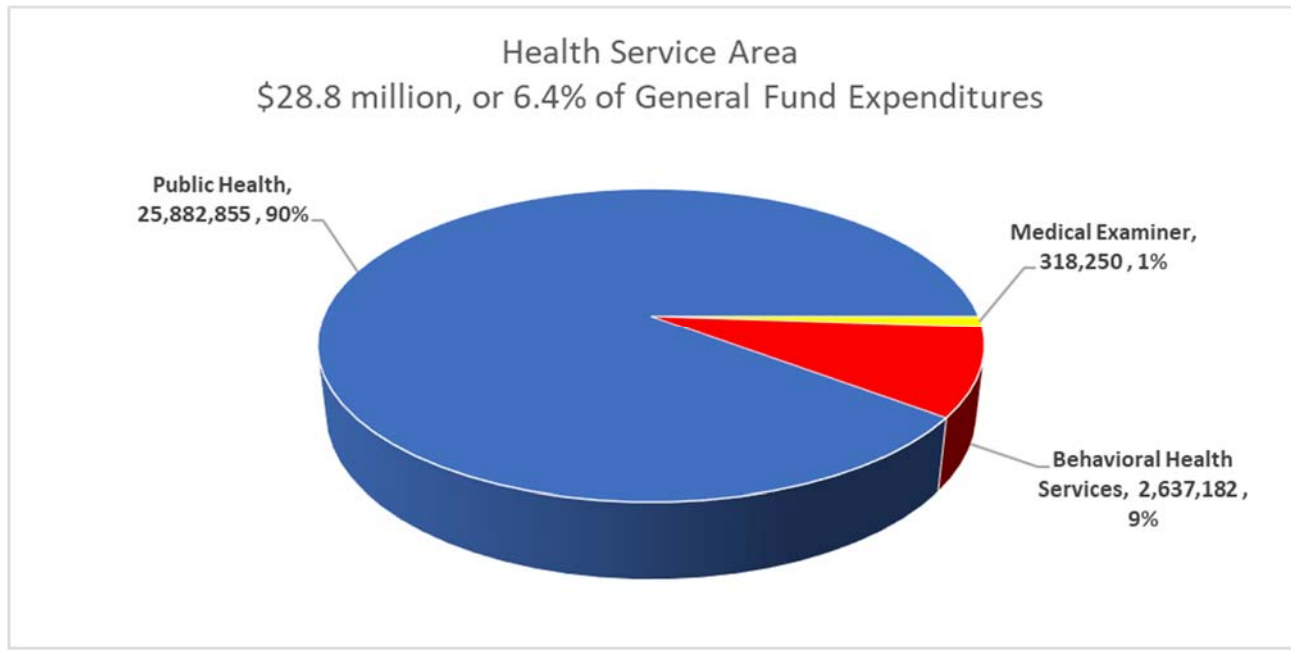
*The expenses of the Inspections Division, including the cost of administration related to these programs. It excludes expenses related to the enforcement of any City Ordinance for which the County has no counterpart ordinance. Any general program generated revenues (not permit revenues) are apportioned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

INSPECTIONS

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
<i>Personal Services</i>						
Board Compensation	1,425	1,800	1,425	1,800	1,800	-
Total Personal Services	1,425	1,800	1,425	1,800	1,800	-
<i>Operating Expenditures</i>						
Training & Conference	473	1,300	500	1,300	1,300	-
Total Operating Expenses	473	1,300	500	1,300	1,300	-
<i>Payments T/O Agencies</i>						
City of Winston-Salem	446,404	238,720	242,030	364,010	341,410	-
Total Payments T/O Agent.	446,404	238,720	242,030	364,010	341,410	-
Total Expenditures	<u>448,302</u>	<u>241,820</u>	<u>243,955</u>	<u>367,110</u>	<u>344,510</u>	-



HEALTH SERVICE AREA



Operating Goals & Objectives:

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

- a. Providing services for the treatment of mental illness, developmental disabilities, and alcohol and drug abuse.
- b. Supporting strategies that reduce teen pregnancy, infant mortality, HIV and other sexually transmitted diseases, substance abuse, dental disease, and other other negative forces in the community.
- c. Providing nutrition counseling, dental hygiene, and speech/hearing services.
- d. Providing nutrition education and food vouchers to breast-feeding and pregnant women as well as infants and children.
- e. Supporting strategies that will ensure sanitary food handling establishments, hotels, motels, and other institutions as specified by state law.
- f. Providing adult health services, maternal and child health services, and communicable disease services.

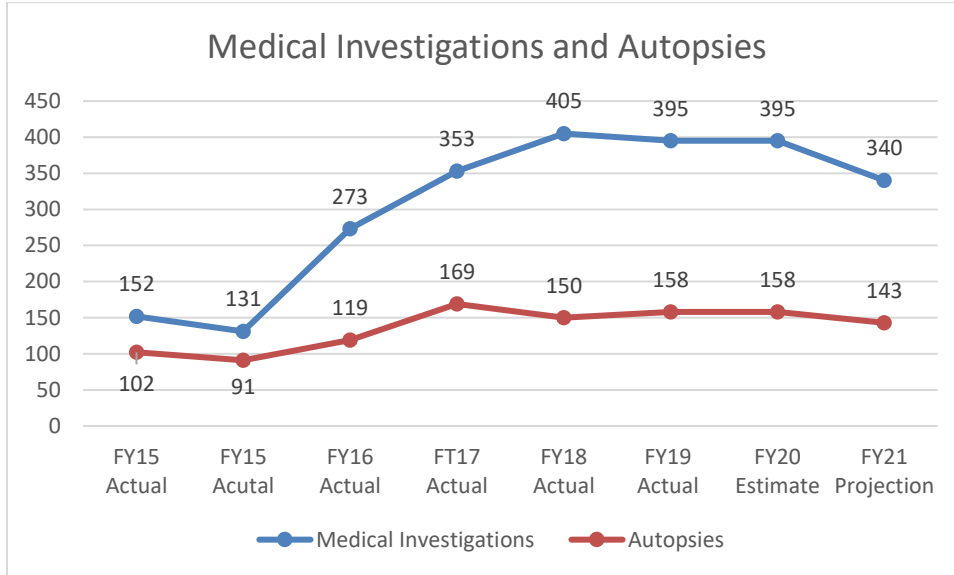
MEDICAL EXAMINER

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

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

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

Key Performance Measures:



Budget Highlights: Per State of North Carolina legislation, the current fee for medical investigations is \$200 and the fee for autopsies is \$1,750 per case. The FY21 Recommended Budget for Medical Examiner is based on adjusted averages and includes funding for 340 medical examinations and 143 autopsies.

PROGRAM SUMMARY

	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	Adopted
Medical Fees	79,000	80,000	62,400	69,500	68,000	-
Autopsies	276,500	269,500	222,250	253,750	250,250	-
Total	<u>355,500</u>	<u>349,500</u>	<u>284,650</u>	<u>323,250</u>	<u>318,250</u>	<u>-</u>
	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Professional Fees	355,500	349,500	284,650	323,250	318,250	-
TOTAL EXPENDITURES	<u>355,000</u>	<u>349,500</u>	<u>284,650</u>	<u>323,250</u>	<u>318,250</u>	<u>-</u>



BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

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

Goals:

- Provide access to safety net & crisis services
- Improve access to care
- Provide access to services to divert clients from hospital Emergency Departments & jails
- Support services to enhance quality of life/stabilization/recovery
- Direct preventive/treatment services

Program Description:

Cardinal Innovations Healthcare manages publicly funded behavioral health services to Forsyth County residents through its comprehensive, contracted provider network. Providers include outpatient clinicians and psychiatrists, behavioral health agencies, residential treatment programs and hospitals. Services include clinical assessment,

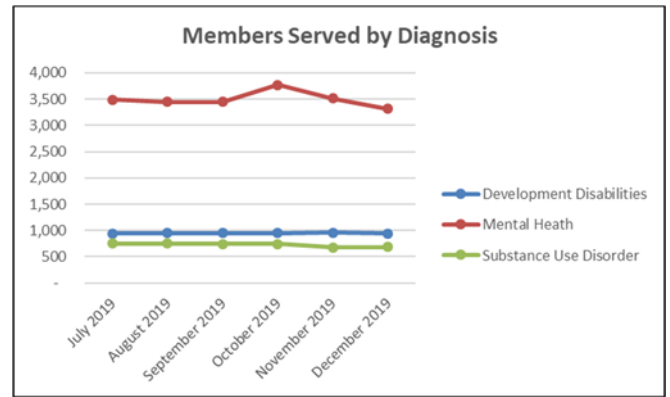
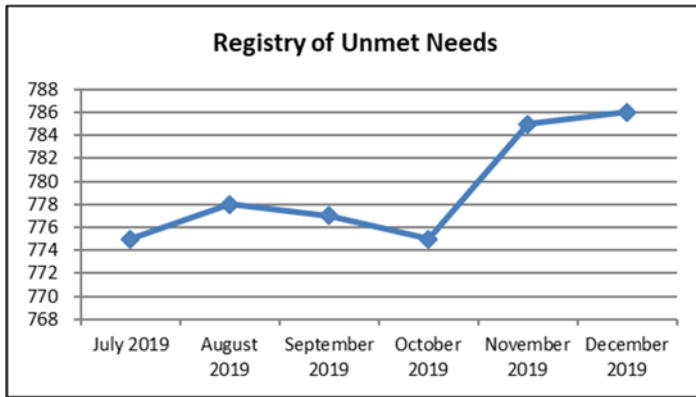
outpatient therapies and medication management, Medicaid Enhanced Services, residential care, respite, substance abuse detoxification and treatment, partial hospitalization and inpatient care. Services are provided to individuals aged 3 and above with mental health, intellectual/developmental disabilities and/or substance use conditions. Cardinal's total funding comes through Medicaid, county and state funds, and federal block grant allocations.

Current Initiatives:

- Key collaborations between managed care organization (Cardinal Innovations) and various community agencies
 - EMS Paramedicine Program
 - Crisis Intervention Training for Public Safety
 - Regional Managers/DSS Directors Quarterly Meeting

Performance Measures: (Cardinal Innovations would only provide Dashboard Information July - December 2018)

Data may be duplicated cases



PROGRAM SUMMARY

	FY 18-19		FY 19-20		FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
Cardinal Managed Services	1,583,425	1,552,425	1,564,425	1,744,418	1,580,505	-
County Managed Initiatives	696,280	1,103,500	984,243	1,827,476	877,881	-
LEDC Mental Health Professional (in Sheriff)	-	-	-	92,408	92,408	-
Mobile Integrated Health (in Emerg Srvcs)	524,679	681,198	575,690	731,503	731,503	-
Stepping Up Initiative (in Public Health)	252,872	499,720	400,878	506,823	506,823	-
Health Educator - Substance Use (in Public Health)	-	81,521	20,062	58,761	58,761	-
Reserve - Crisis Center Operations	-	108,313	-	-	-	-
Unallocated Reserves	969,421	-	-	-	178,796	-
Total	4,026,677	4,026,677	3,545,298	4,961,389	4,026,677	-

BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

Budget Highlights: For FY21, Forsyth County's allocation of \$4,026,677 for the direct provision of mental health, substance use, and developmental disability services within the County is allocated as \$1,580,505 to Cardinal for direct service provision and \$2,446,172 for County-managed initiatives. Programs and projects to be managed by the County in FY21 include the Mobile Integrated Healthcare program in Emergency Services; Stepping Up and a Health Educator position for Substance Use in Public Health; a mental health professional added to the medical contract for the Law Enforcement Detention Center; DSS efforts including adult emergency placements and child protective services placements; service contracts with the Mental Health Association, Financial Pathways, Greentree Peer Center, NAMI Northwest, Urban League, and MOJI Coffee; the DA's Treatment Alternatives program; the Faith Health Chaplaincy Program; Mental Health First Aid Training to County employees; and funds held in reserve.

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
Cardinal Innovations - Managed Services	1,583,425	1,552,425	1,564,425	1,744,418	1,580,505	-
County Managed Initiatives	696,280	1,103,500	984,243	1,827,476	877,881	-
<i>Financial Pathways</i>	30,000	30,000	30,000	30,000	30,000	-
<i>Green Tree Peer Center</i>	30,000	35,000	35,000	102,946	35,000	-
<i>Mental Health Assoc of Forsyth</i>	20,000	25,000	25,000	25,000	25,000	-
<i>MOJI Coffee</i>	62,500	50,000	108,144	64,381	64,381	-
<i>NAMI Northwest</i>	6,000	6,000	6,000	6,000	6,000	-
<i>Urban League</i>	25,000	30,000	30,000	125,900	30,000	-
<i>Mental Health First Aid Training</i>	-	25,000	8,905	25,000	25,000	-
<i>DSS APS Placements</i>	14,336	35,000	35,000	35,000	35,000	-
<i>DSS CPS Placements</i>	350,000	350,000	350,000	350,000	350,000	-
<i>DSS Substance Abuse Testing</i>	-	-	-	45,000	-	-
<i>Insight Human Services - DATA Program</i>	70,000	140,000	120,000	180,000	140,000	-
<i>Wellpath/CCS - DATA Program</i>	13,444	62,500	36,194	62,500	62,500	-
<i>Local Opioid Response</i>	-	25,000	-	-	-	-
<i>Faith Health Chaplaincy Program</i>	75,000	75,000	75,000	75,000	75,000	-
<i>Involuntary Commitment Transportation</i>	-	125,000	-	-	-	-
<i>G.I.D.E.</i>	-	50,000	50,000	-	-	-
<i>A Bridge to Achievement</i>	-	40,000	40,000	-	-	-
<i>YWCA's Hawley House</i>	-	-	35,000	129,909	-	-
<i>Twin City Harm Reduction Collective</i>	-	-	-	72,000	-	-
<i>Forsyth Medical Center</i>	-	-	-	298,840	-	-
<i>Wake Forest University Health</i>	-	-	-	200,000	-	-
Funds held in Reserve	969,421	108,313	-	-	178,796	-
<i>Reserve - Crisis Ctr Operations</i>	-	108,313	-	-	-	-
<i>Reserve - MH/IDD/SU Projects</i>	969,421	-	-	-	178,796	-
Total Expenditures	<u>3,249,126</u>	<u>2,764,238</u>	<u>2,548,668</u>	<u>3,571,894</u>	<u>2,637,182</u>	<u>-</u>
<u>ALLOCATION</u>						
Forsyth County Behavioral Health Allocation	3,249,126	2,764,238	2,548,668	3,571,894	2,637,182	-
<i>In Sheriff</i>	-	-	-	92,408	92,408	-
<i>In Emergency Services</i>	524,679	681,198	575,690	731,503	731,503	-
<i>In Public Health</i>	252,872	581,241	420,940	565,584	565,584	-
Total Allocation	<u>4,026,677</u>	<u>4,026,677</u>	<u>3,545,298</u>	<u>4,961,389</u>	<u>4,026,677</u>	<u>-</u>
<u>REVENUES</u>	<u>142,237</u>	<u>120,000</u>	<u>136,160</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>

PUBLIC HEALTH

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

Goals:

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

Program Descriptions:

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

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

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

Performance Measures:

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

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

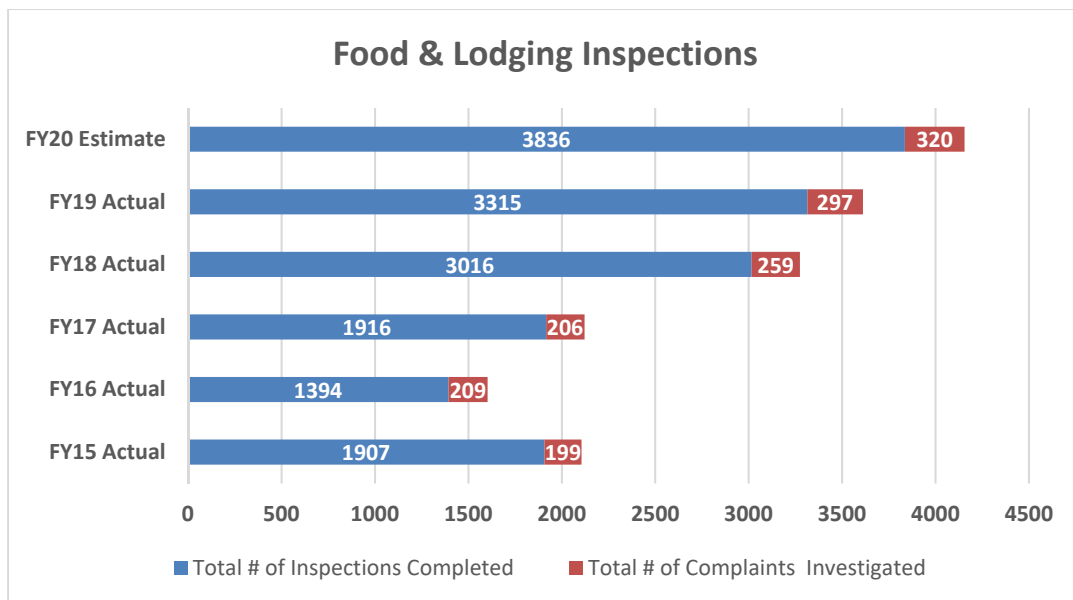
WIC - federally funded health and nutrition program for women, infants and children. Helps families by providing vouchers to buy health supplemental foods from WIC authorized vendors, nutrition education and helps identify health care and other community services for WIC clients.

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

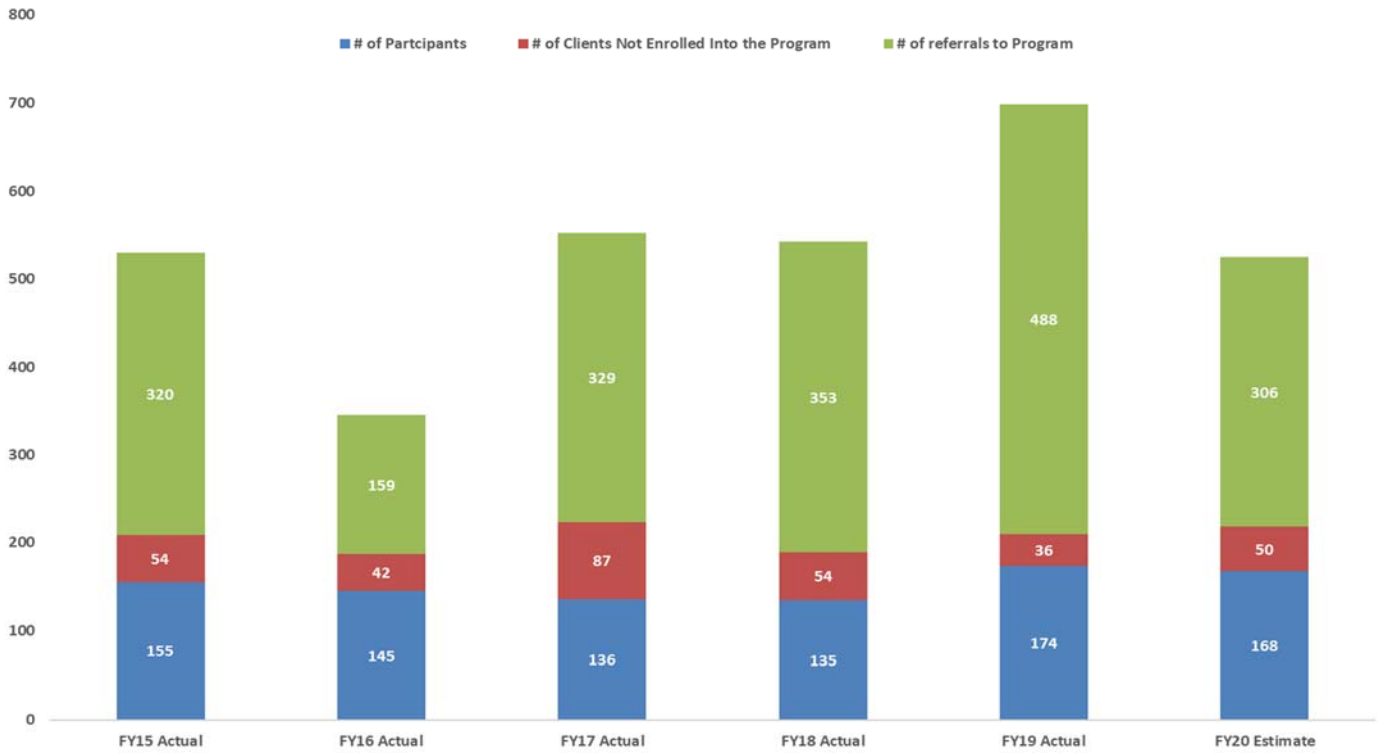
Dental Clinic - provides comprehensive dental services to adults and children.

Current Initiatives:

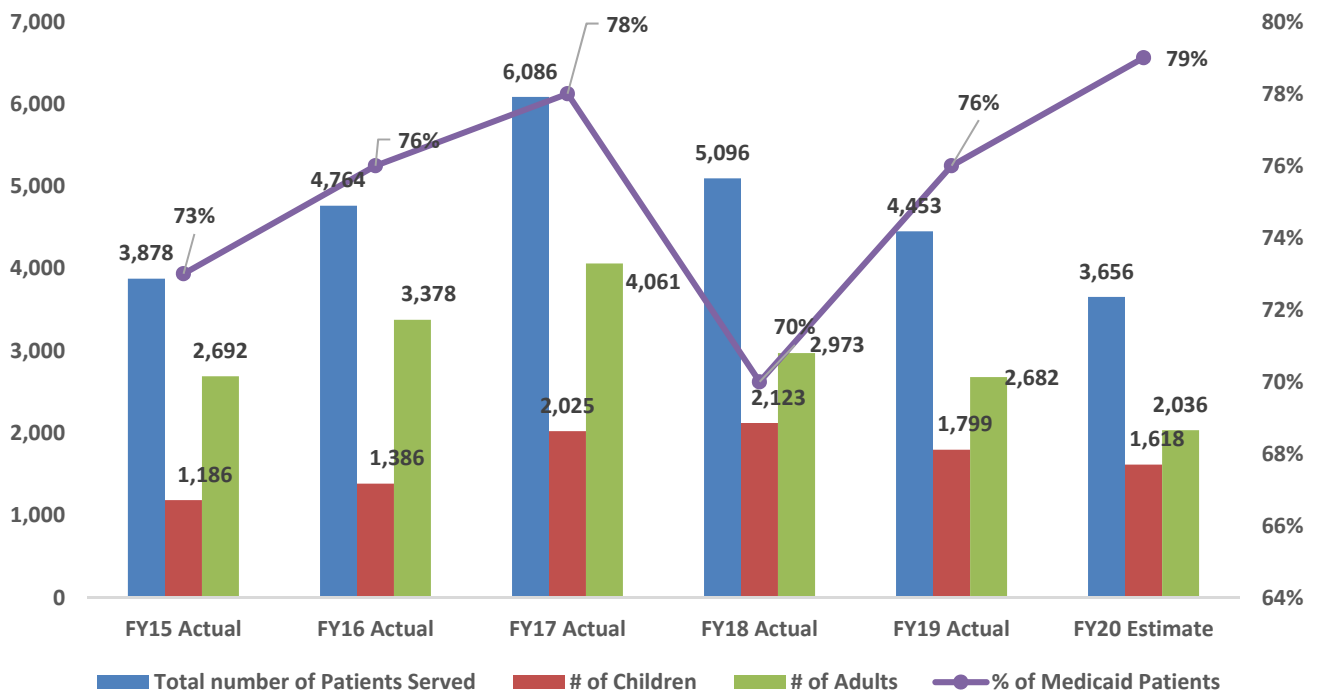
- Expand Stepping Up Initiative to more fully engage with DA’s DATA program and other Pre-trial programs within the jail. Engage MIS to assist with developing and tracking data points to measure success and recidivism.
- Conduct four WS/FC school sealant projects.
- Achieve or exceed an average of 70% compliance with the frequency rate of all inspections over a three-year period.
- Increase productivity across all clinics by 5%.



Nurse Family Partnership



Cleveland Ave Dental Clinic



PUBLIC HEALTH

Budget Highlights:

The FY21 Recommended Budget reflects a net County dollar increase of \$360,285, or 1.4% from the Current Year Original. For FY21, the County can expect to receive \$3,744,142 in State funding for several Public Health programs. This is a \$502,281 or 11.8% decrease from FY20. Public Health also operates under a Maintenance of Effort requirement based on NCGS 130A-4.1. For FY21, Public Health's Maintenance of Effort is \$1,239,349 up 1.8% from the FY20 MoE of \$1,218,014. The MoE is adjusted annually.

PROGRAM SUMMARY

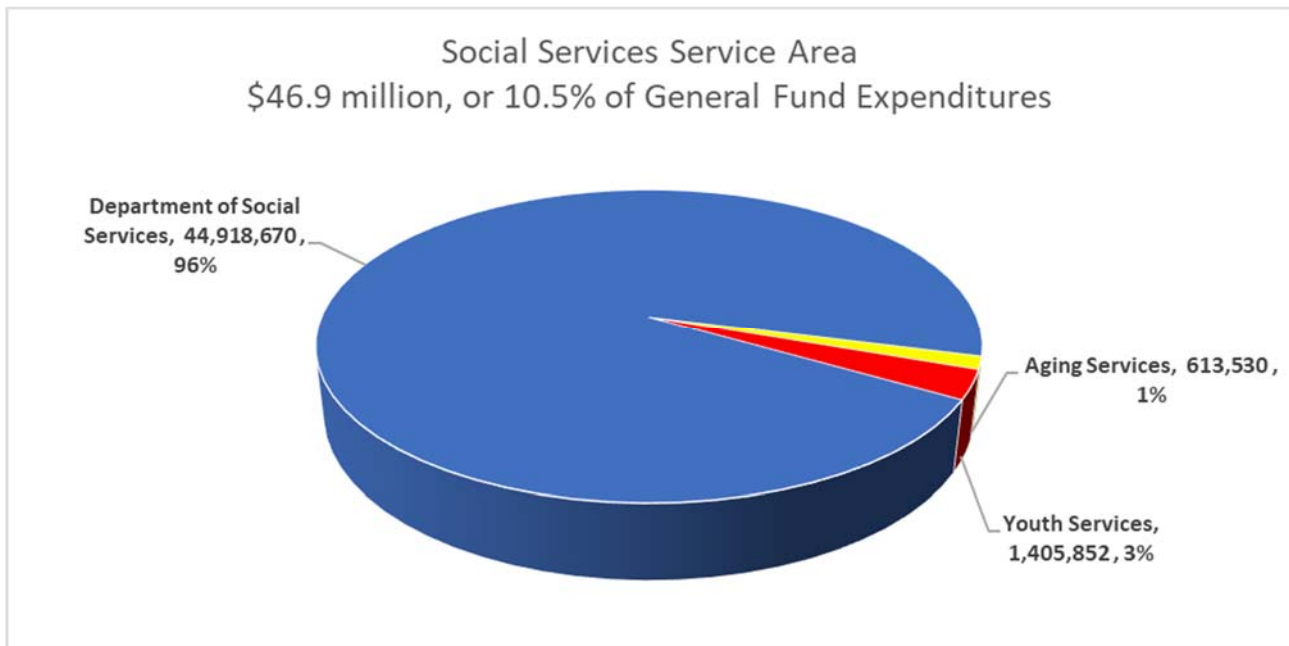
	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
Administration	2,108,940	2,856,374	2,105,166	2,737,133	2,646,500	-
Lab Services	648,681	660,041	669,833	793,342	790,202	-
Environmental Health	2,573,991	2,973,670	2,824,681	3,101,525	3,068,225	-
Personal Health & Nursing	10,516,496	12,870,381	9,137,701	13,776,627	13,211,630	-
WIC	2,024,050	2,050,364	1,948,216	2,151,462	2,029,554	-
Pharmacy	2,826,061	3,039,784	2,347,596	3,046,942	3,037,057	-
Dental Clinic	812,229	1,071,956	956,142	1,150,942	1,099,687	-
Total	<u>21,510,448</u>	<u>25,522,570</u>	<u>19,989,335</u>	<u>26,757,973</u>	<u>25,882,855</u>	<u>-</u>

PUBLIC HEALTH

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	11,573,912	13,645,409	10,526,983	14,201,491	13,965,363	-
Other Employee Comp.	25,006	2,500	-	-	-	-
Employee Benefits	4,615,575	5,483,985	4,205,130	5,816,942	5,737,990	-
Board Compensation	2,875	4,250	4,250	4,250	4,250	-
Total Personal Services	16,217,368	19,136,144	14,736,363	20,022,683	19,707,603	-
Operating Expenditures						
Professional Fees	612,553	757,616	669,102	772,665	761,843	-
					<i>Temporary Help, lab fees, medical fees</i>	
Maintenance Service	35,628	65,136	40,101	80,828	79,983	-
Rent	66,156	70,588	66,744	71,028	70,928	-
					<i>Equipment rental, space rental for Administration & Dental Clinic</i>	
Utility Services	9,480	8,900	6,623	10,467	10,467	-
					<i>Water & sewer</i>	
Other Purchased Services	419,705	670,366	470,280	649,777	599,966	-
					<i>Advertising, printing, telephone, insurance premiums, contracts</i>	
Training & Conference	123,630	173,732	88,039	255,888	91,541	-
					<i>Travel and personal mileage</i>	
General Supplies	240,285	215,134	155,541	278,580	231,675	-
					<i>General supplies, small equipment, books & subscriptions, office supplies, postage</i>	
Energy	71,466	88,888	81,962	93,016	93,016	-
					<i>Electricity and natural gas</i>	
Operating Supplies	1,132,638	1,469,010	1,260,641	1,697,196	1,489,711	-
					<i>Software, audio visual supplies, medical supplies, other operating supplies</i>	
Inventory Purchases	2,336,064	2,500,000	1,863,116	2,500,000	2,500,000	-
					<i>Pharmacy inventory</i>	
Other Operating Costs	164,138	338,302	506,227	156,730	151,207	-
					<i>Memberships & dues, insurance claims</i>	
Total Operating Exps.	5,211,743	6,357,672	5,208,376	6,566,175	6,080,337	-
Contingency	-	-	-	-	-	-
Capital Outlay	14,435	-	15,842	74,200	-	-
Payments to Other Agencies	66,902	28,754	28,754	94,915	94,915	-
TOTAL EXPENDITURES	21,510,448	25,522,570	19,989,335	26,757,973	25,882,855	-
Cost-Sharing Expenses	619,865	401,186	226,948	535,622	535,622	-
Contra-Expenses	(149,197)	(170,000)	(53,719)	(170,000)	(170,000)	-
REVENUES	10,107,683	12,144,549	9,965,189	12,223,794	12,223,794	-
POSITIONS (FT/PT)	261/11	264/15	264/14	263/14	261/15	-



SOCIAL SERVICES SERVICE AREA



Operating Goals & Objectives:

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

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

SOCIAL SERVICES

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

Goals:

Economic Services

- Deliver high quality services that meet state and federal standards to positively impact the lives of our poorest and most vulnerable citizens.

Family and Children’s Services

- Provide quality services to ensure the safety and wellbeing of children and families that enter the public system.

Adult Services:

- Provide quality services to ensure the safety and security of senior and disabled citizens that enter the public system.

Program Descriptions:

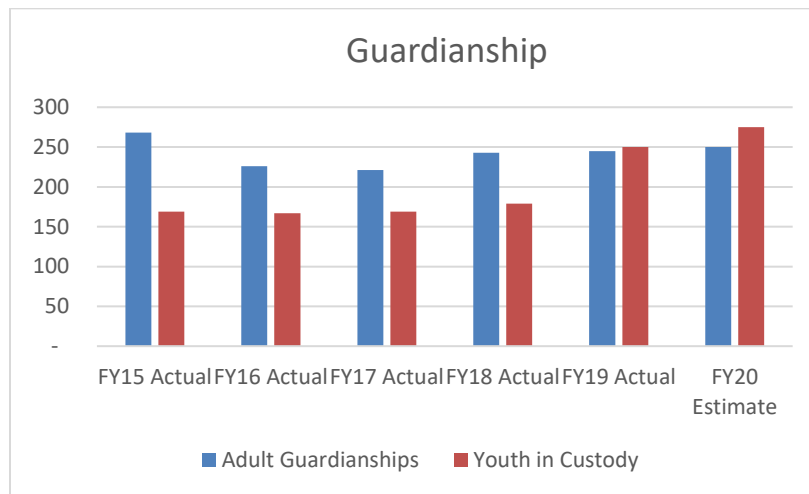
Economic Services - provides food benefits; day care subsidies; Work First cash assistance, energy programs, and Medicaid.

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

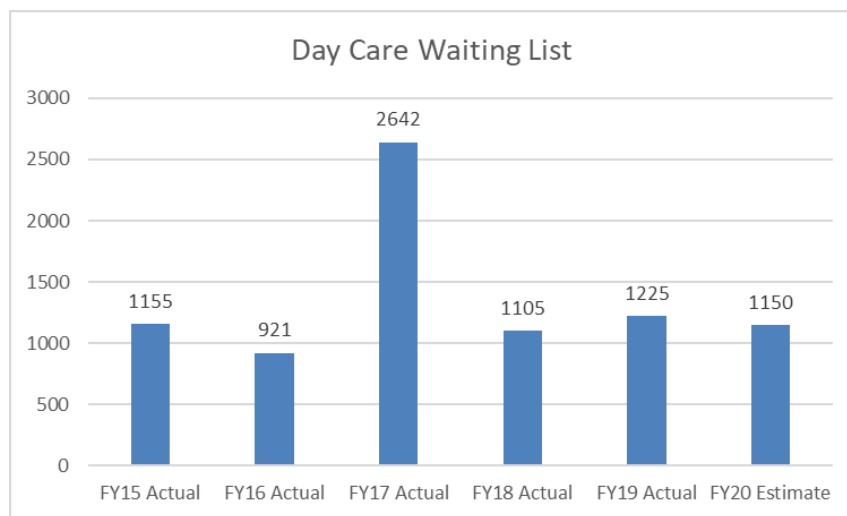
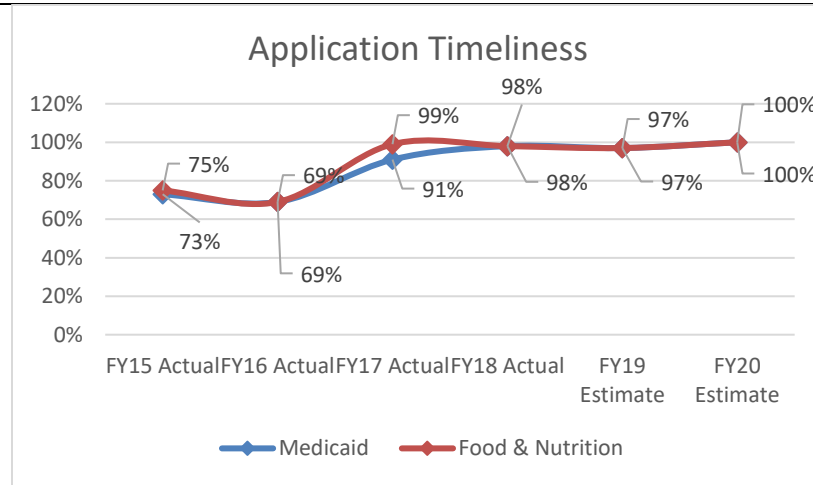
Adult Services - provides Adult Protective Services; intake assistance; in-home care, counseling, case management, and personal aide; placement with families or assisted living; guardianship of those determined to be wards by the Clerk of Court; inspection and monitoring of all licensed adult care facilities, and complaint investigation; and employment services.

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

Performance Measures:



SOCIAL SERVICES



Budget Highlights: The requested FY21 budget for DSS represents a -\$1,118 decrease in net County dollars. The requested budget includes several Alternate Service Level requests for additional positions in Foster Care, Child Protective Services, and Family and Children. The recommended budget is slightly lower than the requested budget which can be attributed primarily to not including the Alternate Service Level requests and several minor modifications in an effort to keep the FY21 budget close to the Current Year Original budget.

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	2,756,799	3,822,277	3,401,496	3,555,946	3,365,927	-
Income Support	12,385,111	16,360,942	15,345,168	17,210,368	16,866,556	-
Family & Children Services	12,270,734	13,887,383	13,607,219	14,697,505	14,325,997	-
Adult Services	10,764,150	7,447,378	6,925,875	7,097,376	7,086,376	-
Child Support	-	3,116,518	3,135,268	3,281,314	3,273,814	-
Total	<u>38,176,794</u>	<u>44,634,498</u>	<u>42,415,026</u>	<u>45,842,509</u>	<u>44,918,670</u>	<u>-</u>

SOCIAL SERVICES

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	19,228,640	21,472,108	19,890,294	21,650,845	21,246,089	-
Employee Benefits	38,276	-	862	-	-	-
Other Employee Benefits	8,348,823	9,558,340	8,535,354	9,744,757	9,575,729	-
Board Compensation	-	-	-	-	-	-
Total Personal Services	27,615,739	31,030,448	28,426,510	31,395,602	30,821,818	-
Operating Expenditures						
Professional Fees	177,554	256,110	230,580	226,910	176,910	-
		<i>Medical tests & temporary help for Food & Nutrition, Medicaid, LIEAP & CPS</i>				
Maintenance Service	8,379	9,000	9,500	9,500	9,500	-
Rent	37	3,000	3,000	3,000	3,000	-
		<i>Parking for court cases</i>				
Utility Services	30,584	31,000	42,000	31,000	31,000	-
Construction Services	5,766	-	500	-	-	-
Other Purchased Services	1,026,607	1,445,547	1,684,404	2,169,355	2,048,150	-
		<i>Insurance premiums, microfilm, food stamp service charges</i>				
Training & Conference	62,563	108,500	103,500	122,000	69,500	-
		<i>Includes mandatory CPS training & personal mileage for care-givers</i>				
General Supplies	253,149	248,700	250,389	326,850	226,000	-
Energy	233,136	247,000	267,900	270,000	270,000	-
Operating Supplies	33,925	78,850	48,724	29,600	29,100	-
Support & Assistance	8,343,522	10,585,817	10,727,777	10,758,244	10,733,244	-
		<i>Daycare, Special Assistance, Foster Care, WorkFirst Projects, Medicaid admin./transp</i>				
Other Operating Costs	376,231	413,115	442,831	418,400	418,400	-
		<i>Insurance premiums and other supplies</i>				
Total Operating Exps.	10,551,453	13,426,639	13,811,105	14,364,859	14,014,804	-
Payments T/O Agencies	9,602	67,911	67,911	82,048	82,048	-
Capital Outlay	-	109,500	109,500	-	-	-
TOTAL EXPENDITURES	<u>38,176,794</u>	<u>44,634,498</u>	<u>42,415,026</u>	<u>45,842,509</u>	<u>44,918,670</u>	-
Cost-Sharing Expenses	2,220,475	1,894,915	1,767,997	1,935,807	1,935,807	-
REVENUES	<u>23,701,878</u>	<u>27,132,278</u>	<u>25,803,728</u>	<u>27,751,880</u>	<u>27,417,568</u>	-
POSITIONS (FT/PT)	513/1	520/1	501/0	511/0	501/0	



AGING SERVICES

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

Program Descriptions:

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

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

Current Initiatives:

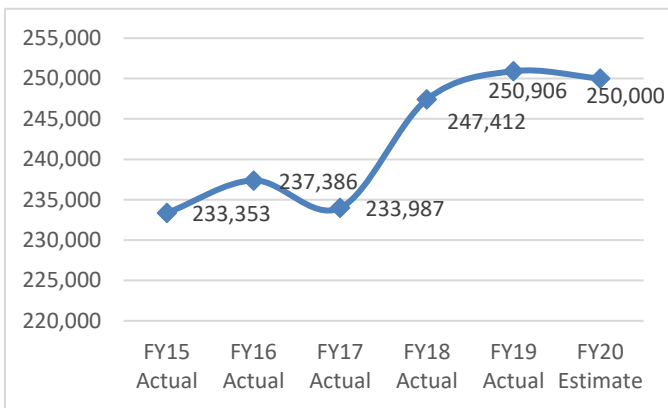
Meals on Wheels – Senior Services, Inc. provides Meals on Wheels services to homebound Forsyth County residents age 60 and over who are unable to obtain and prepare meals for themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

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

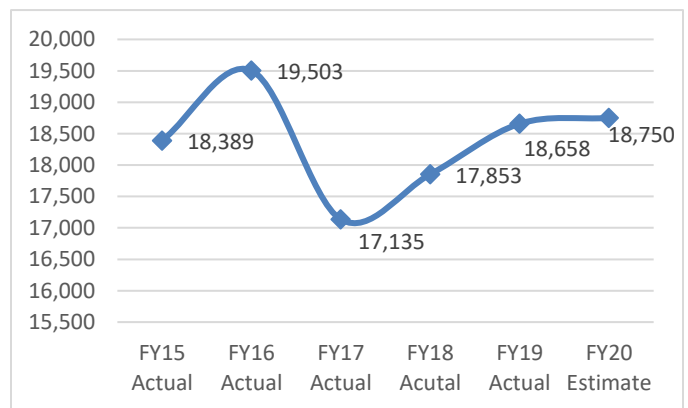
Shepherd’s Center – The Shepherd’s Center of Greater Winston-Salem provides transportation services, respite and visitation services, and minor home repairs. The Shepherd’s Center of Kernersville provides senior fitness and enrichment programs, dental clinics, and tax preparation services.

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

Performance Measures:



Meals on Wheels Served



Williams Center Attendance

Budget Highlights: The FY21 Recommended Budget for Aging Services includes \$48,500 for the Shepherd’s Centers of Winston-Salem and Kernersville, \$358,900 for Senior Services, Inc. (\$320,000 of which is for the Meals-on-Wheels program), and \$204,630 of pass-through funding from the Rural Operating Assistance Program Grant for Trans-Aid. In addition, \$1,500 is included for the Forsyth County representative to the Senior Tar Heel Legislature, which was created by the North Carolina General Assembly in 1993 to provide information to senior citizens on the legislative process, promote citizen involvement and advocacy concerning aging issues, and assessing the legislative needs of older citizens.

AGING SERVICES

Senior Services and the Shepherd's Centers of Winston-Salem and Kernersville both requested additional funding – not included in the FY21 Recommended Budget – and additional information on these requests can be found in the Alternate Service Level section of the budget document.

PROGRAM SUMMARY

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
Aging Services	581,375	631,130	630,430	666,130	613,530	-
Total	<u>581,375</u>	<u>631,130</u>	<u>630,430</u>	<u>666,130</u>	<u>613,530</u>	<u>-</u>

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
<u>EXPENDITURES</u>						
Other Operating Costs	-	1,500	800	1,500	1,500	-
					<i>Costs for Senior TarHeel Legislature</i>	
<i>Payments T/O Agencies</i>						
Senior Services, Inc.	370,000	370,000	370,000	395,000	358,900	-
Shepherd's Center	50,000	55,000	55,000	65,000	48,500	-
Trans-Aid - EDTAP Grant	161,375	204,630	204,630	204,630	204,630	-
TOTAL EXPENDITURES	<u>581,375</u>	<u>631,130</u>	<u>630,430</u>	<u>666,130</u>	<u>613,530</u>	<u>-</u>
REVENUES	<u>161,375</u>	<u>204,630</u>	<u>204,630</u>	<u>204,630</u>	<u>204,630</u>	<u>-</u>

YOUTH SERVICES

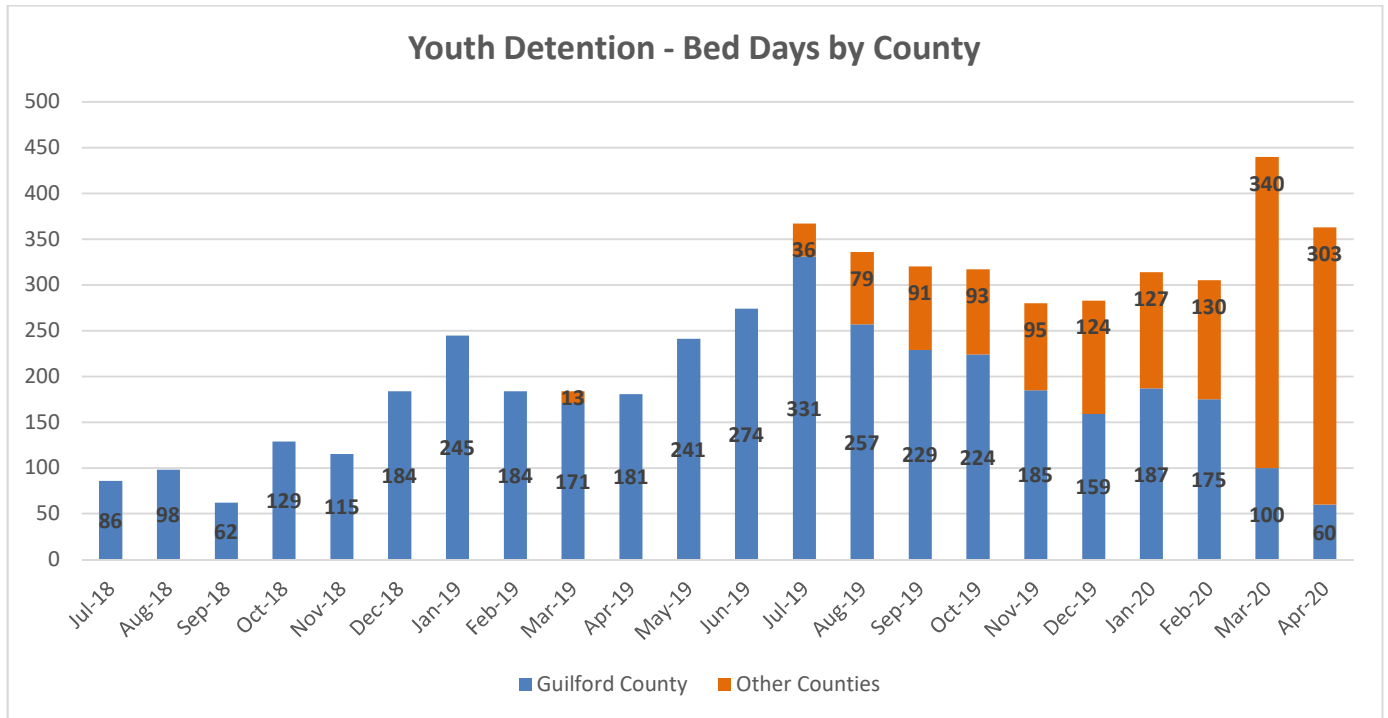
Department Mission: To provide secure short-term care to juveniles who are accused or adjudicated pending court action.

Program Descriptions:

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

Performance Measures:

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



Budget Highlights:

Youth Services includes two components – the cost to the County for housing youth who have been remanded to a youth detention facility and the pass-through funding for the Juvenile Crime Prevention Council. Expenditures and Revenue are both increasing significantly for FY21.

On December 1, 2019, Raise-the-Age went into effect across North Carolina, which impacted youth alleged to have committed nonviolent offenses and ensures that youth up to 18 years old will be heard in juvenile court. The cost to house Forsyth County juveniles in various youth detention facilities – primarily in Guilford – had averaged \$265,000 the past three fiscal years. It is estimated that youth detention will cost \$435,000 at the end of FY20.

The Juvenile Crime Prevention Council is 100% pass-through funding and received applications totaling \$978,992 and allocated \$889,915, leaving \$50,937 to possibly allocate to other organizations as needs arise in FY21.

YOUTH SERVICES

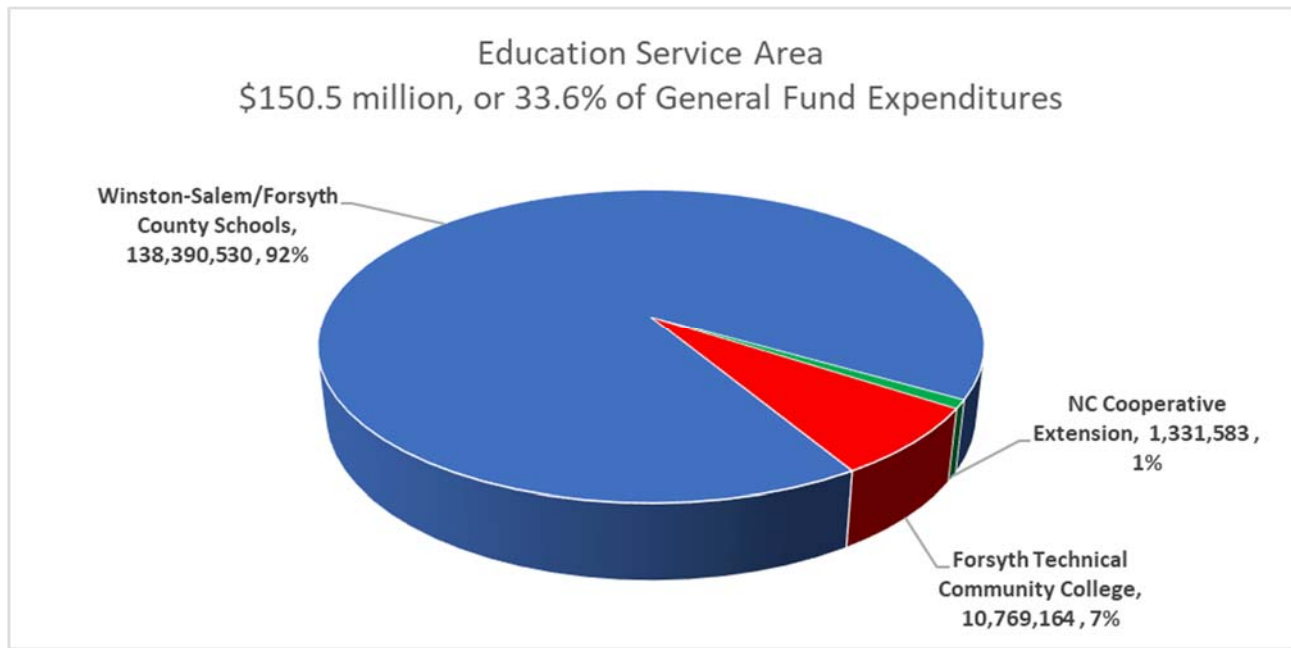
PROGRAM SUMMARY

	FY 18-19	FY 19-20		Request	FY 20-21	
	Actual	Original	Estimate		Recommend	Adopted
Youth Services	224,236	300,000	435,000	480,000	465,000	-
JCPC Administration	717,941	713,108	712,444	940,852	940,852	-
Total	<u>942,177</u>	<u>1,013,108</u>	<u>1,147,444</u>	<u>1,420,852</u>	<u>1,405,852</u>	<u>-</u>

	FY 18-19	FY 19-20		Request	FY 20-21	
	Actual	Original	Estimate		Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	10,694	15,000	5,580	15,000	15,000	-
Employee Benefits	4,496		2,292	-	-	-
Total Personal Services	<u>15,190</u>	<u>15,000</u>	<u>7,872</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<i>Operating Expenditures</i>						
Other Purchased Services	224,236	300,000	435,000	480,000	465,000	-
						<i>Includes food service contract & out-of-county placement costs</i>
Materials and Supplies	391	500	350	500	500	-
Other Operating Costs	4,752	-	6,614	-	-	-
Total Operating Exps.	<u>229,379</u>	<u>300,500</u>	<u>441,964</u>	<u>480,500</u>	<u>465,500</u>	<u>-</u>
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,937</u>	<u>50,937</u>	<u>-</u>
Payments T/O Agencies	<u>697,608</u>	<u>697,608</u>	<u>697,608</u>	<u>874,415</u>	<u>874,415</u>	<u>-</u>
						<i>Payments for JCPC Vendors</i>
TOTAL EXPENDITURES	<u>942,177</u>	<u>1,013,108</u>	<u>1,147,444</u>	<u>1,420,852</u>	<u>1,405,852</u>	<u>-</u>
Cost-Sharing Expenses	755	54	50	-	-	-
<u>REVENUES</u>	<u>717,860</u>	<u>713,108</u>	<u>719,422</u>	<u>940,852</u>	<u>940,852</u>	<u>-</u>



EDUCATION SERVICE AREA



Operating Goals & Objectives:

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

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

N.C. COOPERATIVE EXTENSION

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

Goals:

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

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

Community Development – develop community leadership and capacity through asset based community development models such as the community gardening program.

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

Program Descriptions:

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

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

Home Economics - helps improve quality of living in the areas of food safety, preservation, nutrition and financial management.

Community Development - teaches leadership and community development to build community and through community gardens increases access to healthy, local food.

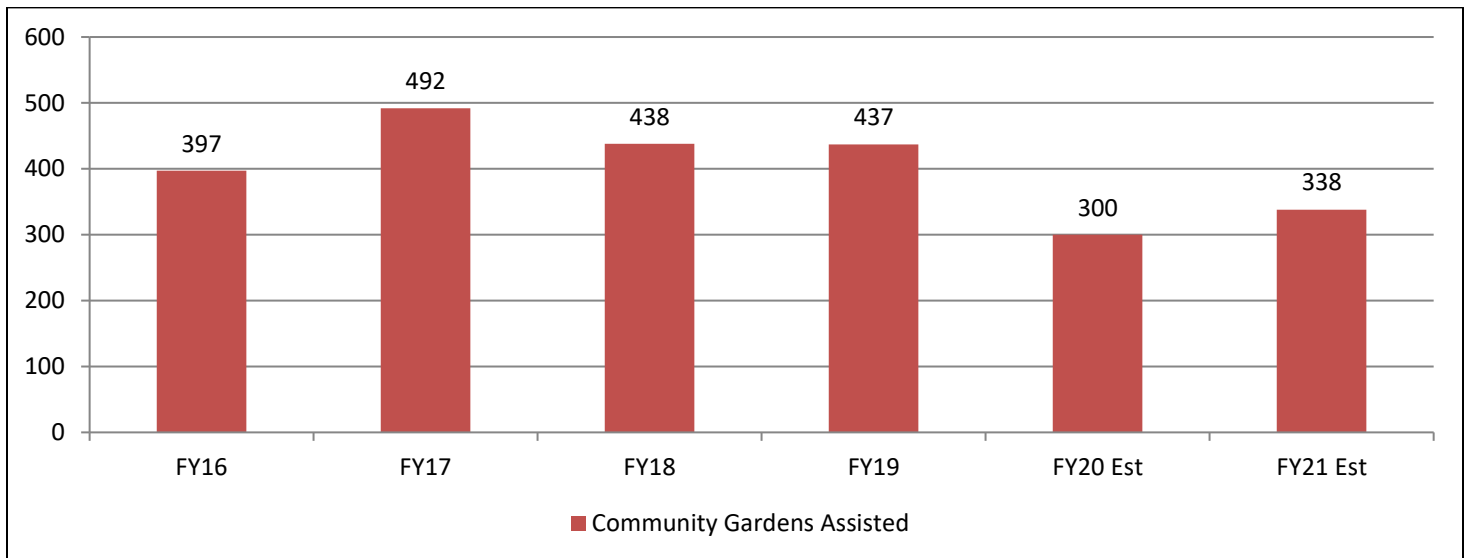
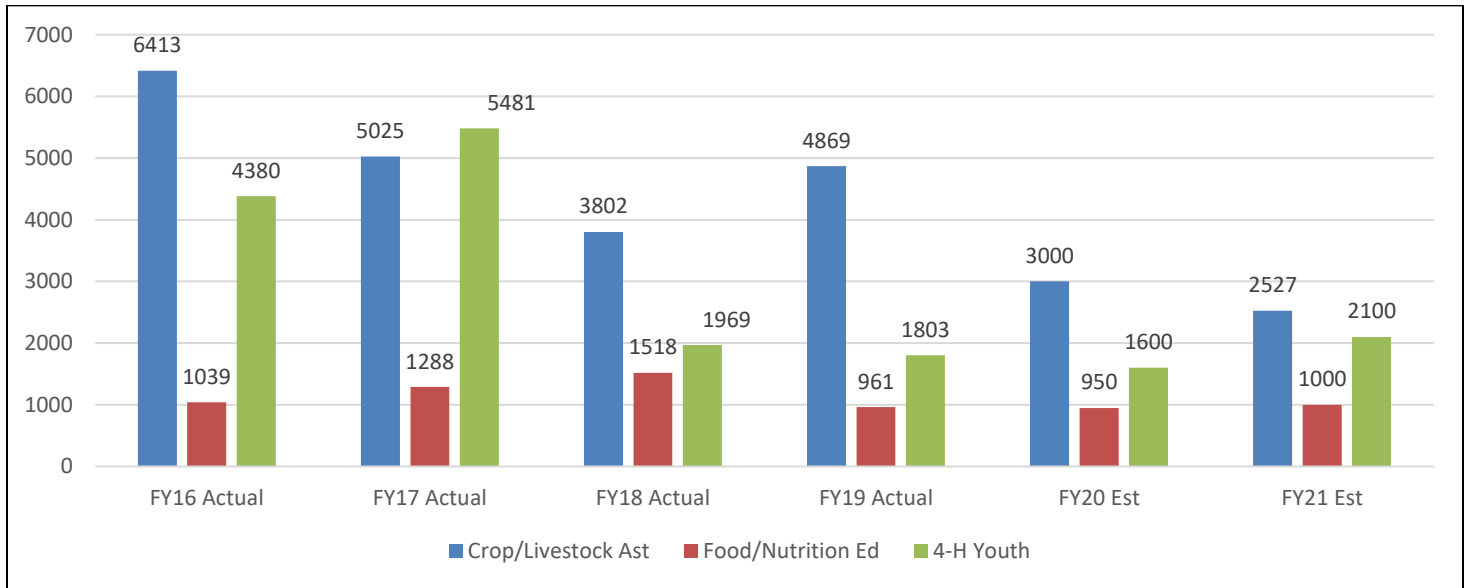
Youth Development - teaches science, technology, life skills and community service to youth ages 5-18.

Current Initiatives:

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

N.C. COOPERATIVE EXTENSION

Performance Measures:



Budget Highlights: The FY21 Recommended Budget for Cooperative Extension is a net decrease of 18.2% from the FY20 Adopted Budget. The recommended expenditures for Cooperative Extension are \$180,161, or a 15.6% increase over FY20. The largest expenditure increases are in Personal Services and Other Purchased Services for salaries and benefits for employees. The recommended revenue in Cooperative Extension is \$225,649, a 103.8% increase over FY20. This increase is largely due to grant funds the County will receive from USDA and the NC Department of Agriculture and Consumer Services under the Hurricane Florence Emergency Response Act.

NC Cooperative Extension has two Alternate Service Level requests. The first request is to fully fund the vacant Office Assistant position. This position was previously a send in position in which the County accepted funds from NC A&T to fully fund the salary and benefit package. Recently, A&T announced that their desire was to have this position work exclusively with the NC A&T agents. Fully funding this position with County general fund dollars will allow the County to maintain a full-time office assistant who serves the entire office. The second request is for a Family and Consumer Science extension agent. The current part-time agent that Forsyth splits with Davidson County may be returning to working exclusively in Davidson County. The request is to have a full-time FCS agent to fill this gap with funding from NC State and SNAP ED.

N.C. COOPERATIVE EXTENSION

PROGRAM SUMMARY	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	66,845	108,727	85,079	138,368	117,911	
Soil & Water	113,509	141,921	112,586	461,744	458,307	
Forestry	52,828	74,400	74,400	64,400	64,400	
Economic Assistance	301,834	376,874	465,817	351,651	335,211	
Family & Consumer Sciences	67,578	103,187	81,141	94,925	69,156	
Community Development	122,894	142,338	116,829	120,416	101,675	
Youth Development	87,252	126,130	95,903	130,730	117,671	
Ag Bldg. Maintenance	32,055	38,157	35,258	41,445	38,307	
Arboretum at Tanglewood	24,126	39,688	13,497	33,495	28,945	
TOTAL	<u>868,921</u>	<u>1,151,422</u>	<u>1,080,510</u>	<u>1,437,174</u>	<u>1,331,583</u>	<u>-</u>
EXPENDITURES	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
Personal Services						
Salaries & Wages	187,207	210,406	137,838	188,833	162,338	
Employee Benefits	127,720	170,117	81,054	113,827	101,983	
Board Compensation	750	-	-	-	-	
Total Personal Services	315,677	380,523	218,892	302,660	264,321	-
Operating Expenditures						
Professional Fees	140	775	500	550	-	
				<i>Lab fees, interpreters for deaf program participants.</i>		
Maintenance Service	2,204	4,450	3,437	4,950	4,200	
Rent	844	3,620	1,206	1,620	1,320	
				<i>Space rental at Tanglewood Park</i>		
Utility Services	1,678	2,120	2,200	2,575	2,270	
				<i>Water & sewer</i>		
Other Purchased Services	360,135	480,180	438,626	857,265	831,928	
	<i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone</i>					
Training & Conference	17,026	23,572	208,416	26,626	11,786	
General Supplies	36,655	48,838	43,786	45,838	41,212	
	<i>Office & general supplies, small equipment</i>					
Energy	29,071	34,137	31,000	36,720	33,937	
	<i>Electricity and natural gas</i>					
Operating Supplies	33,581	58,055	48,919	56,574	39,343	
Other Operating Costs	19,082	14,252	9,128	14,857	14,327	
	<i>Memberships, administration costs, insurance claims</i>					
Total Operating Exps.	500,416	669,999	787,618	1,047,575	980,323	-
Contingency	-	26,500	-	22,539	22,539	
Payments T/O Agencies	52,828	74,400	74,400	64,400	64,400	
Capital Projects	-	-	-	-	-	
TOTAL EXPENDITURES	<u>868,921</u>	<u>1,151,422</u>	<u>1,080,910</u>	<u>1,437,174</u>	<u>1,331,583</u>	<u>-</u>
Cost-Sharing Expenses	101,170	84,096	92,866	100,327	100,327	
REVENUES	<u>200,016</u>	<u>217,305</u>	<u>183,282</u>	<u>443,254</u>	<u>442,954</u>	
POSITIONS (FT/PT)	18/12	18/14	18/13	19/2	18/2	



FORSYTH TECHNICAL COMMUNITY COLLEGE

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

Accomplishments: In January 2019, Forsyth Tech welcomed its seventh president, Dr. Janet N. Spriggs. President Spriggs was inaugurated in September 2019 with special events for students, employees and the community.

In May 2019, the College hosted its first FOCUS at Forsyth Tech event for high school seniors. More than 700 seniors set to graduate in June attended the event at the Main Campus on Silas Creek Parkway. The goal of FOCUS was to introduce seniors who had not decided what to do following graduation to the opportunities available at Forsyth Tech. Forty-one percent of the students attending FOCUS enrolled at Forsyth Tech in fall 2019.

In June 2019, fourteen students from Forsyth Tech won national awards, including two gold medals, during the national SkillsUSA competition in Louisville, KY. Students Booker and Chance Graley became the top students in the nation for Audio/Radio Production. Additionally, in partnership with business and industry, the College launched the new Learn and Earn Apprenticeship Program or LEAP@Forsyth Tech. The apprenticeship program provides students an opportunity to combine on-the-job training with technical education while earning an income.

In June 2019, Forsyth Tech was re-designated by the National Security Administration as a National Center of Academic Excellence in Cyber Defense Education. The College is one of 270 designated CAE institutions.

In July 2019, Forsyth Tech broke ground on the new Mazie S. Woodruff Aviation Technology Lab, located at the Smith-Reynolds Airport. Completion of the lab is scheduled for fall 2020.

In August 2019, Forsyth Tech officially opened the Security Operations Center (SOC) student lab, which provides cybersecurity and information technology students an experiential learning opportunity in a simulated real-world security operations center (SOC) environment. Forsyth Tech signed an articulation agreement with Winston-Salem State University (WSSU) for a new transfer program. Biotechnology graduates are now able to transfer with junior standing into the Bachelor of Biology program at WSSU.

In September 2019, Forsyth Tech sponsored its second "Forsyth Tech Works" program, allowing employees to spend a day in the community supporting other critical non-profit

organizations, resulting in hundreds of hours of community service.

In October 2019, Forsyth Tech and Salem College announced a new co-admission agreement to enhance and expand the educational opportunities for Associate in Arts (AA), Associate in Science (AS), and Associate in Applied Science (AAS) graduates. Per the articulation agreement, Salem College guarantees transfer for Forsyth Tech's AA, AS, and AAS graduates with a 2.0 grade point average or higher for their Bachelor of Arts degree. In most cases, up to 60 hours of transfer credit will be accepted.

In November 2019, the college was thrilled to receive a three-year grant from BB&T so that high school students can attend Forsyth Tech for free through the Hope and Opportunity Scholarship.

In January 2020, Forsyth Tech kicked off its 60th Anniversary celebration, with plans to celebrate the impact the college has had on the community for the last six decades since inception in 1960.

In February 2020, the Nursing Program at the Paul M. Wiles School of Nursing at Forsyth Technical Community College received accreditation for its nursing programs – Associate Degree in Nursing and Practical Nursing.

In March 2020, at the Apprenticeship NC Conference, Herson Garcia was awarded the outstanding pre-apprentice from North Carolina. Garcia completed the Production Technical Program at Forsyth Tech and is now an apprentice at Hayward Industries and a student in the Mechanical Engineering Technologies program at Forsyth Tech.

Over the last two years, Forsyth Tech has launched five new co-admission partnerships with North Carolina Agricultural and Technical University, Winston-Salem State University, NC Wesleyan College, Salem College, University of North Carolina – Greensboro and Bellevue University, to improve student access to undergraduate and graduate education.

In March 2020, in response to the COVID-19 crisis, Forsyth Tech announced the creation of "Forsyth Tech Cares," a comprehensive program designed to reach out to every student with offers of support and encouragement. Forsyth Tech Cares has provided financial and other forms of support for nearly 400 students, with plans to continue as long as the crisis persists. Under Forsyth Tech Cares, Forsyth Tech partnered with the WS/FC schools to help provide free meals to students.

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

FORSYTH TECHNICAL COMMUNITY COLLEGE

Budget Highlights: The FY21 Recommended Budget for Forsyth Technical Community College (FTCC) is \$63,180, or 0.6% lower than the FY20 Adopted Budget. The difference between the requested and recommended budget is due to requested increases in Personal Services related to potential salary increases from the State and a requested change in how security services are delivered. A portion of the requested Personal Services increase will be held in Contingency until the actual percentage is confirmed through adoption of the State budget. The College has been requested to identify cuts totaling \$333,067 (shown below as Targeted Reduction) in addition to the FY21 Recommended Budget that was provided to them during the FY21 budget meeting between the County Manager and the President.

	FY 19-20 Budget	Request	FY 20-21 Recommend	Adopted
Personal Services				
Salaries	1,597,569	1,981,292	1,617,569	-
Longevity	149,232	152,217	149,232	-
Salary Supplements	1,554,596	1,586,588	1,554,596	-
Fringe Benefits	1,135,444	1,307,058	1,142,464	-
Training & Conference	12,000	12,000	12,000	-
Work Study	20,000	20,000	20,000	-
Total Personal Services	4,468,841	5,059,155	4,495,861	-
Contractual Services				
Legal Fees	20,000	20,000	20,000	-
Maintenance Service	403,648	407,684	407,684	-
Space Rental	33,000	48,000	48,000	-
Telephone	286,224	291,224	291,224	-
Electricity	1,845,987	1,986,746	1,986,746	-
Water	160,206	170,012	170,012	-
Natural Gas	696,746	706,746	706,746	-
Insurance	652,206	671,772	671,772	-
Janitorial	917,925	942,925	942,925	-
Grounds	147,569	152,569	152,569	-
Security	353,500	153,500	353,500	-
Total Contractual Services	5,517,011	5,551,178	5,751,178	-
Supplies & Materials				
Custodial Supplies	213,265	218,965	218,965	-
Maintenance Supplies	159,414	162,414	162,414	-
Auto Parts & Supplies	18,813	18,813	18,813	-
Total Supplies & Materials	391,492	400,192	400,192	-
Targeted Reduction	-	-	(333,067)	-
Total Direct Expense	10,377,344	11,010,525	10,314,164	-
Capital Outlay (ongoing)	455,000	455,000	455,000	-
TOTAL	10,832,344	11,465,525	10,769,164	-

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

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

Program Descriptions:

Instructional Programs - 1) regular instruction covers instructional activities designed to prepare students as citizens, family members and employees; 2) special instruction covers pupils with special needs; 3) co-curricular instruction provides school sponsored activities; 4) student services covers social work, guidance and psychological services; and 5) other instructional programs include employee benefits and additional pay for instructional programs.

Support Services - 1) pupil support includes the direction and management of pupil support services as a group; 2) instructional staff support includes improvement in instructional, educational media, and career development services; 3) administrative staff support includes executive

and general administration; 4) business support includes fiscal services, transportation, child nutrition, and plant maintenance; 5) central support includes research and development, informational, statistical and data processing services; and 6) other support services provides for employee benefits.

Capital Outlay - divided into specific purposes by program area: regular programs, co-curricular, school based support, technology support, operational support, and system-wide support.

Non-Programmed Charges - funds anticipated to be transferred to qualified charter schools by law and contingency funds.

Ancillary Services - includes the cost of daycare services at schools hosting the magnet express bus stop.

For more information about the operations of the Winston-Salem/Forsyth County Public Schools please visit: www.wsfcs.k12.nc.us

Budget Highlights: The FY21 Recommended Budget for WSFCS provides an increase of \$4,533,006 or 3.4% over the FY20 Adopted Budget. The funding formula developed in 2011 takes into account growth in County revenue and enrollment growth within the School System to determine the appropriate funding level for WSFCS. Due to the current pandemic, revenues related to Property Tax and Sales Tax are decreasing which results in a negative growth number for the resource factor of the funding formula. Additionally, enrollment – including charter schools – is projected to decrease, which results in a negative growth number for the enrollment factor. The reason for the increase in funding is the successful Article 46 Sales Tax referendum, which is going completely to WSFCS. The estimated revenue from Article 46 Sales Tax is \$11,050,000, which is lower than the \$13,000,000 that was projected prior to the pandemic.

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

2018-19 End of Grade Test Results			
	Grade 3	Grade 5	Grade 8
Reading/Math			
WS/FC - All Students	51.7/59.2	52.7/56.7	56.0/50.7
State - All Students	56.8/64.3	54.6/60.2	55.6/52.6

SAT RESULTS			
Total Verbal & Math	2017	2018	2019
WS/FC Average	1,079	1,090	1,095
State Average	1,074	1,090	1,091
Nation Average	1,044	1,049	1,039

PROGRAM SUMMARY

	FY 18-19		FY 19-20		FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
Instructional Programs	68,007,671	74,108,212	74,108,212	100,909,915	87,816,002	-
Support Services	42,875,102	44,657,996	44,657,996	44,173,353	38,441,488	-
Ancillary Services	426,771	426,792	426,792	440,573	383,405	-
Non-Programmed Charges	5,938,190	6,720,734	6,720,734	6,950,000	6,048,179	-
Capital Program	8,625,859	7,943,790	7,943,790	5,701,456	5,701,456	-
Total	125,873,593	133,857,524	133,857,524	158,175,297	138,390,530	-
Current Expense	117,247,734	125,913,734	125,913,734	152,473,841	132,689,074	-
Capital Outlay	8,625,859	7,943,790	7,943,790	5,701,456	5,701,456	-
Debt Service	41,872,802	49,882,597	49,058,597	46,905,862	46,905,862	-

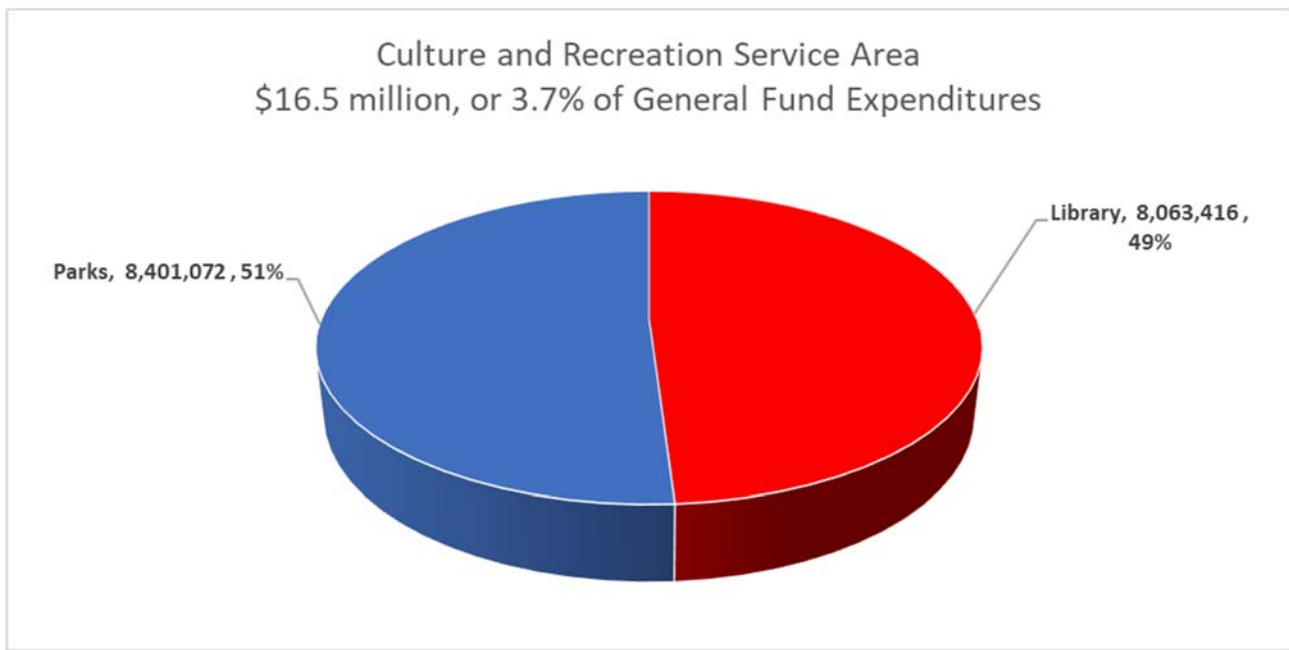
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

	FY 18-19	FY 19-20			FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
Instructional Programs						
Regular	33,204,475	30,333,376	34,029,393	55,598,718	48,384,315	-
Special Population	5,098,840	10,591,011	10,591,011	6,664,799	5,799,985	-
Alternative	1,340,897	1,350,068	1,350,068	2,081,475	1,811,386	-
School Leadership	7,829,427	8,468,281	8,468,281	12,412,043	10,801,476	-
Co-Curricular	4,028,870	3,957,168	3,957,168	4,192,094	3,648,134	-
School Based Support	16,505,162	15,712,291	15,712,291	19,960,786	17,370,706	-
Budget Reserve for Supplements	-	3,696,017	-	-	-	-
Total Instructional Programs	68,007,671	74,108,212	74,108,212	100,909,915	87,816,002	-
Support Services						
Support & Development	1,177,101	907,061	907,061	2,052,111	1,785,832	-
Special Population Support	525,375	343,946	343,946	618,140	537,931	-
Alternative Programs Support	170,665	411,290	411,290	236,959	206,212	-
Technology Support	1,953,954	1,971,836	1,971,836	2,184,223	1,900,802	-
Operational Support	30,505,599	32,038,790	32,038,790	27,003,029	23,499,158	-
Financial & HR	4,332,442	4,537,364	4,537,364	6,153,333	5,354,886	-
Accountability	961,877	973,755	973,755	1,051,911	915,417	-
System-Wide Pupil Support	722,778	834,731	834,731	1,491,424	1,297,899	-
Policy, Leadership & PR	2,525,311	2,639,223	2,639,223	3,382,223	2,943,351	-
Total Support Services	42,875,102	44,657,996	44,657,996	44,173,353	38,441,488	-
Ancillary Services						
Community Services	414,296	414,319	414,319	427,750	372,246	-
Nutrition Services	12,475	12,473	12,473	12,823	11,159	-
Total Ancillary Services	426,771	426,792	426,792	440,573	383,405	-
Non-Programmed Charges						
Charter Schools	5,938,190	6,720,734	6,720,734	6,950,000	6,048,179	-
Total Non-Programmed Charges	5,938,190	6,720,734	6,720,734	6,950,000	6,048,179	-
Total Current Expense	117,247,734	125,913,734	125,913,734	152,473,841	132,689,074	-
Capital Outlay						
Regular	4,800,423	3,360,209	3,360,209	839,608	839,608	-
Technology Support	8,000	-	-	-	-	-
Operational Support	2,076,966	2,845,081	2,845,081	3,126,848	3,126,848	-
Accountability	1,500	1,500	1,500	-	-	-
System Wide	3,970	2,000	2,000	-	-	-
Tfr to Schools Maint. CPO	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	-
Total Capital Outlay	8,625,859	7,943,790	7,943,790	5,701,456	5,701,456	-
Total	125,873,593	133,857,524	133,857,524	158,175,297	138,390,530	-

	2017-2018	2018-2019	2019-2020
State Current Expense Fund	318,660,013	336,430,453	367,221,726
Local Current Expense Fund	125,743,584	133,939,550	137,633,816
Capital Outlay Fund	7,839,083	52,352,923	6,841,290
Federal Grants Fund	-	45,958,374	-
Child Nutrition Fund	25,893,751	28,477,469	28,327,458
Total	478,136,431	597,158,769	540,024,290



CULTURE & RECREATION SERVICE AREA



Operating Goals & Objectives:

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

- a. Preserving and expanding its parks and libraries.
- b. Providing a variety of materials, through the main library and nine (9) branch libraries and outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education, and job related services, as well as public access computers and typewriters.
- c. Providing recreation programs at all County parks.
- d. Providing recreation programs at school sites and other County locations throughout the year.

FORSYTH COUNTY PUBLIC LIBRARIES

Department Mission: Leading in lifelong learning through community engagement, innovative programs, and inclusion.

Goals:

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

Program Descriptions:

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

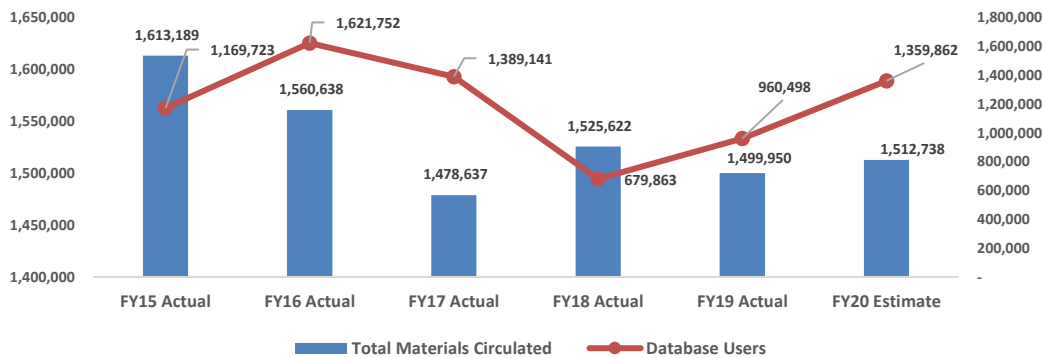
Extension Division – consists of nine branch libraries and the Outreach Services Departments which include Hispanic Services, Children’s Outreach, and Homebound and Institutional services.

Current Initiatives:

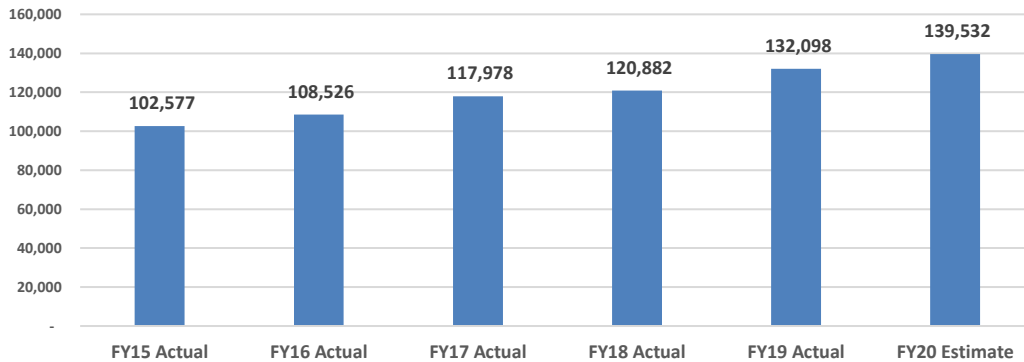
- Identify and evaluate opportunities for collaboration or partnership.
- Evaluate current collections, services, programs and staff development in support of the community’s needs and interests.
- Provide state of the art libraries by planning, building and/or updating all library facilities.
- Maximize existing and emerging technology so that it complements traditional library services while strengthening staff competencies and infrastructure to support technology.
- Launch the Library’s new Strategic Plan: 2019-2021.

Performance Measures:

Materials Circulated vs. Database Users



Program Attendance



Budget Highlights: The FY21 Recommended Budget is an increase in expenditures of \$30,950 or 0.4% over Current Year Original and a decrease in revenues of \$103,536, or 21% from Current Year Original. Increases in Personal Services costs amount to \$182,060 or 3% over CYO due to annualized increases in salary and fringe benefits.

FORSYTH COUNTY PUBLIC LIBRARIES

PROGRAM SUMMARY

	FY 18-19		FY 19-20		FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,788,347	2,080,918	1,659,167	2,184,016	1,916,531	-
Headquarter	511,870	561,054	534,339	649,218	589,107	-
Extension	332,206	319,487	322,264	381,647	327,986	-
Branches	4,829,952	5,071,007	4,745,935	5,541,172	5,229,792	-
TOTAL	<u>7,462,375</u>	<u>8,032,466</u>	<u>7,261,705</u>	<u>8,756,053</u>	<u>8,063,416</u>	<u>-</u>

	FY 18-19		FY 19-20		FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	3,973,959	4,241,254	3,901,604	4,442,957	4,371,055	-
Other Employee Benefits	9,250	-	-	-	-	-
Employee Benefits	1,649,326	1,788,377	1,616,251	1,856,495	1,833,689	-
<i>Total Personal Services</i>	<u>5,632,535</u>	<u>6,029,631</u>	<u>5,517,855</u>	<u>6,299,452</u>	<u>6,204,744</u>	<u>-</u>

Operating Expenditures

Professional Fees	-	20,966	-	-	-	-
					<i>Security services</i>	
Maintenance Service	55,712	77,454	70,588	99,712	77,727	-
					<i>Exterminating & solid waste svcs., equipment repair</i>	
Rent	55,668	12,863	7,104	9,420	8,920	-
					<i>Rent for Kernersville Branch and other misc. rentals</i>	
Utility Services	30,512	41,258	35,483	46,659	46,659	-
					<i>Water & sewer</i>	
Other Purchased Services	463,145	544,070	503,970	653,231	552,279	-
					<i>Software license, printing, book processing, insurance premiums, on-line services & telephone services</i>	
Training & Conference	20,881	29,005	14,578	43,472	14,500	-
General Supplies	70,304	42,322	73,254	68,519	25,195	-
					<i>Office supplies, small equipment, repair supplies & subscriptions</i>	
Energy	340,395	324,293	278,278	332,253	323,053	-
					<i>Electricity & natural gas</i>	
Operating Supplies	770,071	841,085	734,779	1,079,864	742,169	-
					<i>Books, periodicals, A/V supplies, software and operating supplies</i>	
Other Operating Costs	23,152	37,455	18,830	46,190	43,170	-
					<i>Insurance claims & memberships</i>	
Contingency	-	25,000	-	25,000	25,000	-
Total Operating Exps.	<u>1,829,840</u>	<u>1,995,771</u>	<u>1,736,864</u>	<u>2,404,320</u>	<u>1,858,672</u>	<u>-</u>

Capital Outlay	-	7,064	6,986	52,281	-	-
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Total Expenditures	<u>7,462,375</u>	<u>8,032,466</u>	<u>7,261,705</u>	<u>8,756,053</u>	<u>8,063,416</u>	<u>-</u>
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Cost-Sharing Expenses	938,928	835,976	723,310	897,286	933,842	-
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REVENUES	<u>468,593</u>	<u>493,367</u>	<u>375,175</u>	<u>388,442</u>	<u>389,831</u>	<u>-</u>
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POSITIONS (FT/PT)	89/41	89/46	89/46	92/48	89/46	-
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PARKS

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

Goals:

- To provide extraordinary, safe, and well-maintained facilities to ensure recreational/leisure opportunities are available for Forsyth County citizens.
- Provide economic development impact through facilities with provision of leisure activities, such as Festival of Lights, golf, and events at amphitheaters.
- Actively look to retain open space and develop county assets to expand recreational and leisure opportunities for citizens.

Program Descriptions:

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

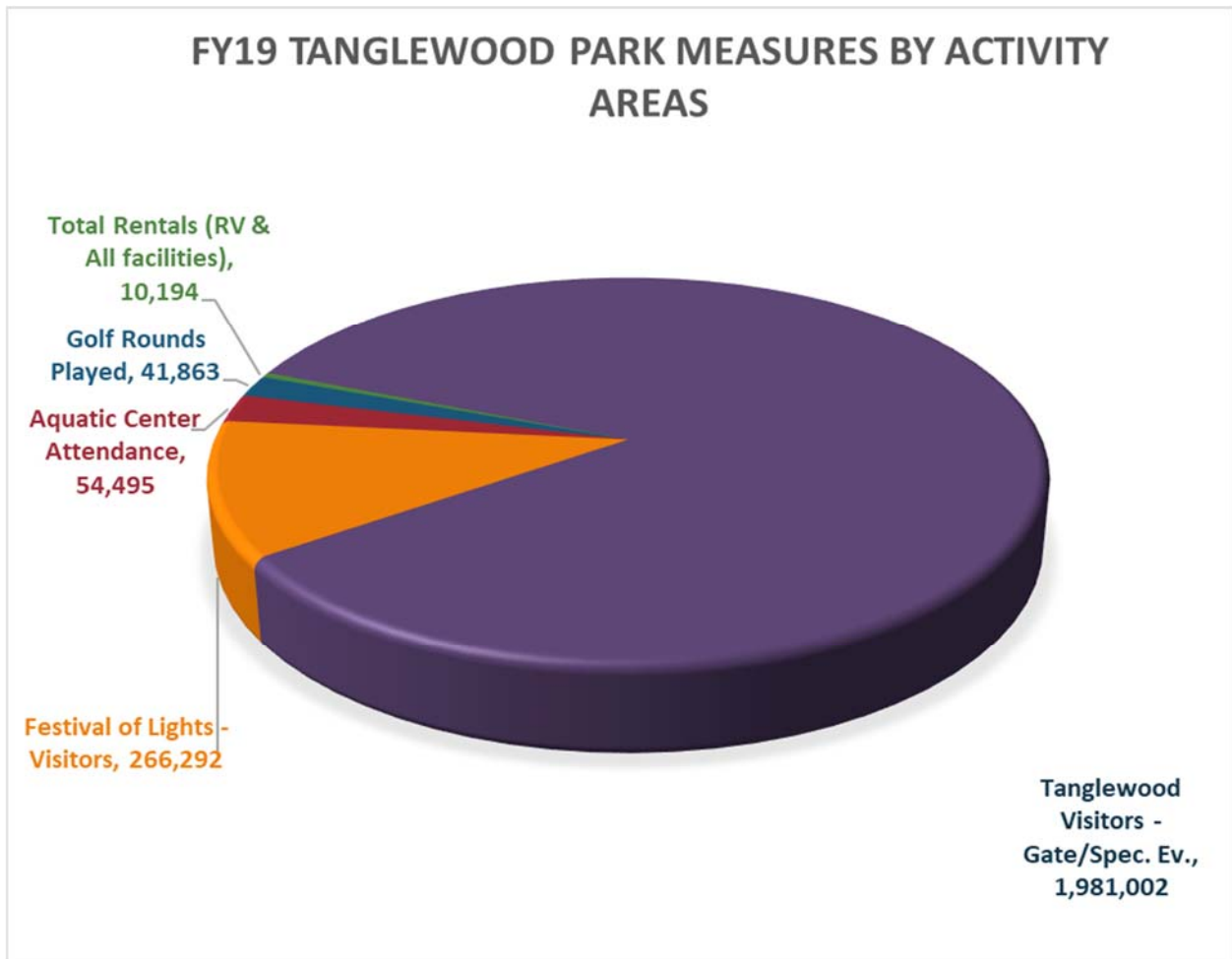
Performance Measures:

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

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

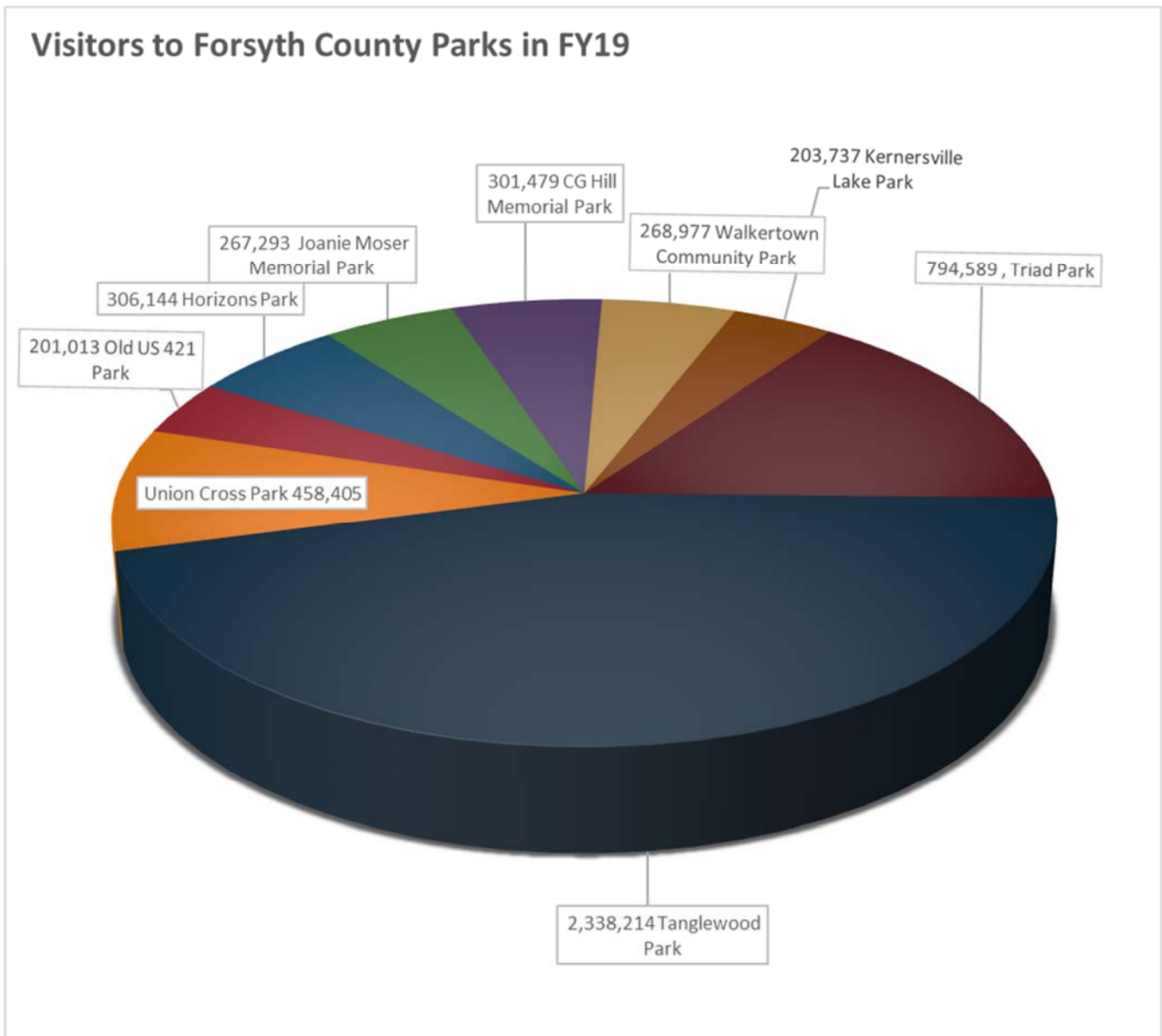
Current Initiatives:

- Continue renovations of park facilities using 2/3rds bonds funds completing by designated priority.
- Complete park projects designated with 2016 bond referendum funds (Tanglewood Park Multi-Use Trail, Community Parks Playground Replacements, Tanglewood Park Special Events Roadway Improvements, Tanglewood Park Clubhouse Renovations, and Tanglewood Par 3 Greens Renovation).
- Actively look to retain open space and develop county assets to expand recreational and leisure opportunities for citizens.



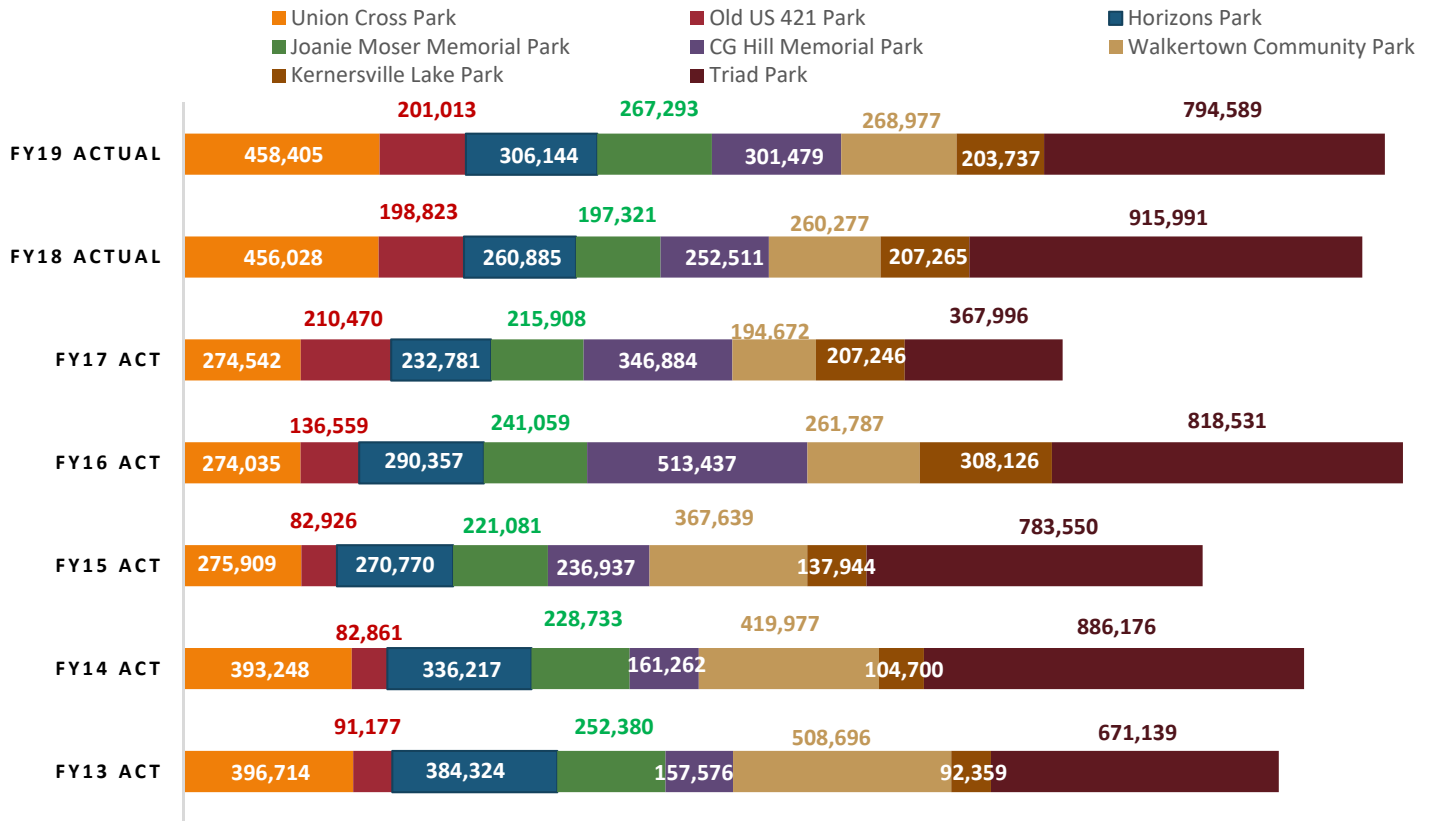
PARKS

Year-Over-Year Changes in Tanglewood Activity Areas										
Tanglewood Activity Areas	FY15	FY16	YoY Δ (%)	FY17	YoY Δ (%)2	FY18	YoY Δ (%)3	FY19	YoY Δ (%)4	
Festival of Lights Attendance	245,808	280,842	14.3%	296,076	5.4%	294,894	-0.4%	266,292	-9.7%	
Aquatic Center Attendance	52,310	59,127	13.0%	64,062	8.3%	62,630	-2.2%	54,495	-13.0%	
Golf Rounds Played	51,370	52,513	2.2%	52,090	-0.8%	47,584	-8.7%	41,863	-12.0%	
RV Campsite Rentals	6,036	6,430	6.5%	7,136	11.0%	7,608	6.6%	7,947	4.5%	
Lodging Rentals	1,300	1,405	8.1%	1,201	-14.5%	1,238	3.1%	1,545	24.8%	
Facility/Shelter Rentals	886	1,046	18.1%	1,215	16.2%	782	-35.6%	702	-10.2%	
Visitors - Gate/Special Event	778,236	1,413,045	81.6%	2,060,150	45.8%	1,962,690	-4.7%	1,981,002	0.9%	
Total TWP Park Visits	1,135,946	1,814,408	59.7%	2,481,930	36.8%	2,377,426	-4.2%	2,353,846	-1.0%	



Total Park Visits in FY19: 5,139,851

YEAR-OVER-YEAR COMMUNITY PARK VISITORS BY PARK



Budget Highlights: The FY21 Recommended Budget reflects an overall net County dollar increase of \$131,160, or 3.6% over the current year adopted budget. Expenditures reflect a decrease of -\$123,097 (-1.4%) from CYO, driven by reductions in contractual and maintenance service accounts, operating and repair supplies, and capital outlay. Cost reductions have been identified in operational expenses to the extent possible as an offset to projected revenue loss in activity areas expected to be impacted by COVID-19 in FY21. FY21 revenues reflect a decrease of -\$254,257 (-5.3%) from the FY20 Adopted Budget. The largest source of lost revenue is Pool Fees due the Aquatic Center not opening in 2020. Other activity areas are projected to have lower initial participation – thus lower revenues - including events, shelter and facility rentals, and food and beverage sales associated with these activities.

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	574,630	826,503	725,381	901,889	833,262	-
Park Maintenance	459,646	517,275	485,014	571,965	523,065	-
Park Operation	378,673	457,346	416,012	424,586	413,886	-
Tanglewood Park	5,277,808	5,712,211	5,178,155	5,860,714	5,564,214	-
Triad Park	832,178	1,010,834	823,119	1,067,745	1,066,645	-
TOTAL	<u>7,522,935</u>	<u>8,524,169</u>	<u>7,627,681</u>	<u>8,826,899</u>	<u>8,401,072</u>	-

PARKS

	FY 18-19 Actual	FY 19-20		FY 20-21	Adopted	
		Original	Estimate	Request	Recommend	
EXPENDITURES						
Personal Services						
Salaries & Wages	3,217,911	3,505,817	3,348,156	3,689,507	3,658,842	-
Other Employee Benefits	8,357	-	1,048	450	450	-
Employee Benefits	1,245,490	1,374,187	1,266,882	1,417,843	1,416,656	-
Total Personal Services	4,471,758	4,880,004	4,616,086	5,107,800	5,075,948	-
Operating Expenditures						
Professional Fees	184,590	243,750	208,525	243,750	243,250	-
Maintenance Service	405,316	485,370	383,796	528,225	410,275	-
Rent	170,826	181,550	179,019	187,814	185,014	-
Utility Services	78,143	109,100	86,210	109,100	106,500	-
Construction	17,527	-	-	-	-	-
Other Purchased Services	443,286	581,455	463,572	561,730	459,730	-
Training & Conference	4,865	17,650	9,913	17,650	12,475	-
General Supplies	401,009	366,165	358,401	383,835	367,635	-
Energy	408,149	520,105	413,590	518,825	516,575	-
Operating Supplies	469,799	461,900	422,643	444,650	425,650	-
Inventory Purchases	182,255	208,300	166,297	191,800	191,800	-
Other Operating Costs	101,058	307,570	277,379	329,020	329,020	-
Total Operating Exps.	2,866,823	3,482,915	2,969,345	3,516,399	3,247,924	-
Capital Outlay	184,354	161,250	42,250	202,700	77,200	-
TOTAL EXPENDITURES	<u>7,522,935</u>	<u>8,524,169</u>	<u>7,627,681</u>	<u>8,826,899</u>	<u>8,401,072</u>	-
Cost-Sharing Expenses	266,591	284,403	223,829	249,153	249,153	-
REVENUES	<u>4,239,859</u>	<u>4,830,765</u>	<u>4,418,624</u>	<u>4,577,058</u>	<u>4,576,508</u>	-
POSITIONS (FT/PT)	69/124	69/124	69/124	69/124	69/124	-

PARKS

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES - TANGLEWOOD OPERATIONS						
<i>Personal Services</i>						
Salaries & Wages	1,439,858	1,509,039	1,497,563	1,578,120	1,554,120	-
Other Employee Benefits	4,387	-	598	-	-	-
Employee Benefits	569,218	613,640	578,089	633,682	633,682	-
Total Personal Services	2,013,463	2,122,679	2,076,250	2,211,802	2,187,802	-
<i>Operating Expenditures</i>						
Professional Fees	44,984	56,000	54,675	56,000	56,000	-
Maintenance Service	69,833	85,175	73,316	85,075	85,075	-
Rent	156,785	169,250	165,224	172,214	170,214	-
Utility Services	4,776	6,800	4,900	6,800	6,500	-
Other Purchased Services	313,635	368,295	304,225	275,870	230,120	-
General Supplies	140,495	117,060	131,520	133,210	117,260	-
Energy	138,742	175,430	146,210	173,500	172,000	-
Operating Supplies	279,078	259,900	238,643	240,900	226,900	-
Inventory Purchases	181,686	207,500	165,797	191,000	191,000	-
Other Operating Costs	6,627	29,070	24,259	53,520	53,520	-
Total Operating Exps.	1,336,641	1,474,480	1,308,769	1,388,089	1,308,589	-
Capital Outlay	79,916	115,500	-	25,000	25,000	-
TOTAL EXPENDITURES	<u>3,430,020</u>	<u>3,712,659</u>	<u>3,385,019</u>	<u>3,624,891</u>	<u>3,521,391</u>	-
Cost-Sharing Expenses	18,579	11,376	-	12,376	12,376	-
REVENUES	<u>3,339,272</u>	<u>4,016,100</u>	<u>3,674,033</u>	<u>3,765,475</u>	<u>3,765,475</u>	-
Net County Dollars	90,748	(303,441)	(289,014)	(140,584)	(244,084)	-

Includes Golf, Pool, Accommodations, Special Events, Festival of Lights, Tennis, Campground

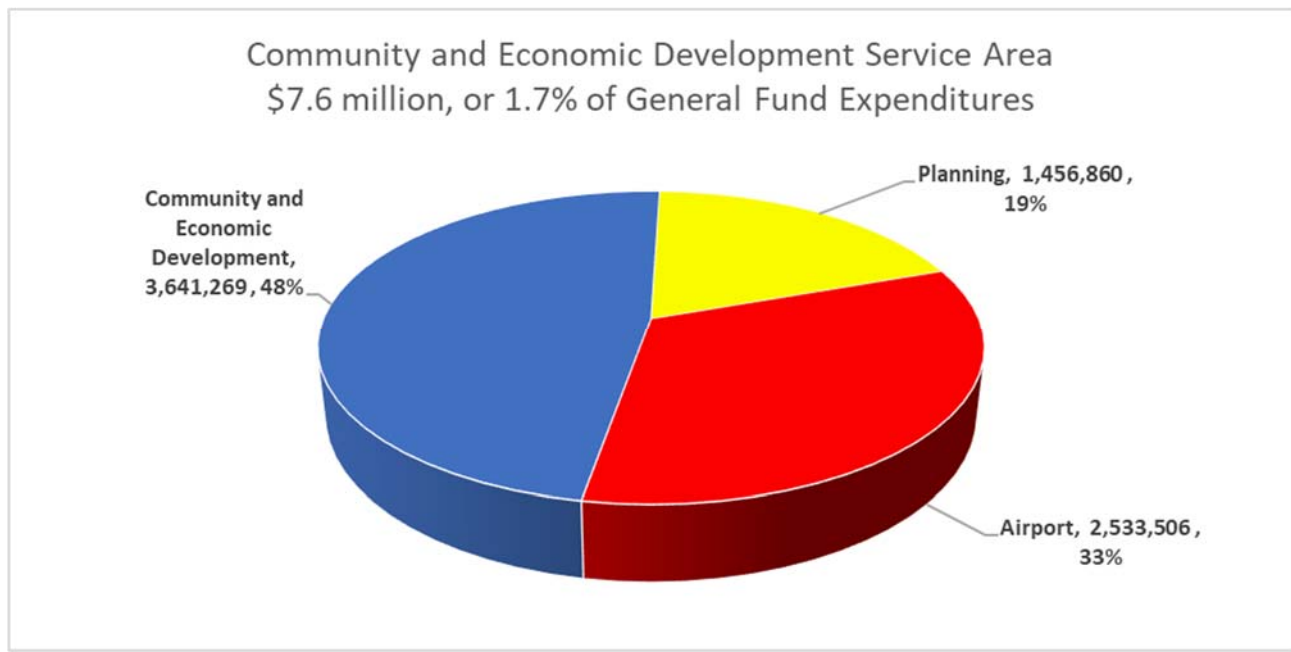
PARKS

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES - TANGLEWOOD MAINTENANCE						
<i>Personal Services</i>						
Salaries & Wages	763,033	873,118	783,829	932,141	932,141	-
Other Employee Benefits	1,519	-	450	450	450	-
Employee Benefits	306,974	331,084	314,764	347,622	347,622	-
Total Personal Services	1,071,526	1,204,202	1,099,043	1,280,213	1,280,213	-
<i>Operating Expenditures</i>						
Professional Fees	96,326	122,000	98,500	122,000	121,500	-
Maintenance Service	189,406	191,110	173,995	224,850	153,850	-
Rent	8,081	9,450	7,125	9,450	9,450	-
Utility Services	41,249	45,000	42,500	45,000	45,000	-
Construction	10,469	-	-	-	-	-
Other Purchased Services	14,020	20,760	25,307	25,860	25,860	-
General Supplies	142,196	135,980	130,881	136,000	136,000	-
Energy	139,114	184,000	143,670	184,000	184,000	-
Operating Supplies	81,614	85,000	70,610	85,000	85,000	-
Inventory Purchase	569	800	500	800	800	-
Other Operating Costs	165	1,250	1,005	1,150	1,150	-
Total Operating Exps.	723,209	795,350	694,093	834,110	762,610	-
Capital Outlay	53,053	-	-	121,500	-	-
TOTAL EXPENDITURES	<u>1,847,788</u>	<u>1,999,552</u>	<u>1,793,136</u>	<u>2,235,823</u>	<u>2,042,823</u>	-
Cost-Sharing Expenses	19,537	16,638	-	18,039	18,039	-
REVENUES	<u>178,251</u>	<u>195,700</u>	<u>179,380</u>	<u>188,600</u>	<u>188,600</u>	-
Net County Dollars	1,669,537	1,803,852	1,613,756	2,047,223	1,854,223	-

PARKS

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES - ALL						
OTHERS						
Personal Services						
Salaries & Wages	1,015,020	1,123,660	1,066,764	1,179,246	1,172,581	-
Other Employee Benefits	2,451	-	-	-	-	-
Employee Benefits	369,298	429,463	374,029	436,539	435,352	-
Total Personal Services	1,386,769	1,553,123	1,440,793	1,615,785	1,607,933	-
Operating Expenditures						
Professional Fees	43,280	65,750	55,350	65,750	65,750	-
Maintenance Service	146,077	209,085	136,485	218,300	171,350	-
Rent	5,960	2,850	6,670	6,150	5,350	-
Utility Services	39,176	57,300	38,810	57,300	55,000	-
Other Purchased Services	115,631	192,400	134,040	260,000	203,750	-
Training & Conference	4,865	17,650	9,913	17,650	12,475	-
General Supplies	118,318	113,125	96,000	114,625	114,375	-
Energy	130,293	160,675	123,710	161,325	160,575	-
Operating Supplies	109,107	117,000	113,390	118,750	113,750	-
Other Operating Costs	94,266	277,250	252,115	274,350	274,350	-
Total Operating Exps.	806,973	1,213,085	966,483	1,294,200	1,176,725	-
Capital Outlay	51,385	45,750	42,250	56,200	52,200	-
TOTAL EXPENDITURES	<u>2,245,127</u>	<u>2,811,958</u>	<u>2,449,526</u>	<u>2,966,185</u>	<u>2,836,858</u>	-
Cost-Sharing Expenses	228,475	256,389	223,829	218,738	218,738	-
REVENUES	<u>722,336</u>	<u>618,965</u>	<u>565,211</u>	<u>622,983</u>	<u>622,433</u>	-
Net County Dollars	1,522,791	2,192,993	1,884,315	2,343,202	2,214,425	-

COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA



Operating Goals & Objectives:

Create a community with economic opportunities for everyone. This will be accomplished by:

- a. Assisting and expanding existing businesses, as well as recruiting targeted new industry to Forsyth County.
- b. Providing affordable housing for low and moderate-income residents.
- c. Developing a comprehensive plan to guide land use, development and public investment decisions in the County.
- d. Providing planning and zoning information to the public.
- e. Managing, operating, maintaining, and developing Smith Reynolds Airport to meet the current and future aviation facilities and service needs of the Piedmont Triad.
- f. Transforming Smith Reynolds Airport to become a catalyst for community and economic development.

COMMUNITY AND ECONOMIC DEVELOPMENT

Department Mission: To provide affordable housing for low and moderate income residents in unincorporated areas and small municipalities by effective use for State and Federal Grant Programs; and to attract new industries and businesses which diversify and expand the economic base and create quality job opportunities; and to promote existing business expansion and new business formation.

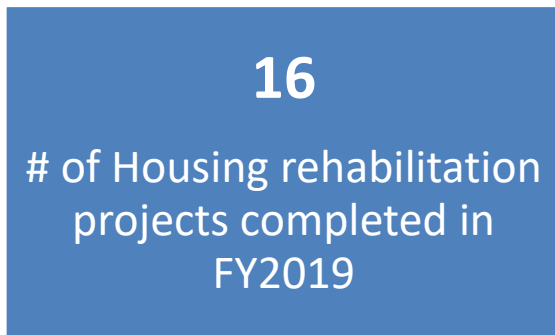
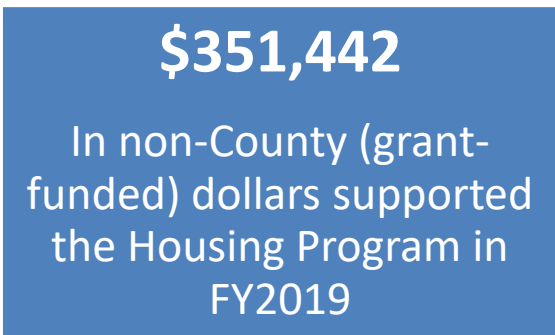
Goals:

- Promote opportunities for the development of affordable workforce rental housing to low income households.
- Through collective collaboration efforts to leverage funding, provide assistance to County residents for first time homeownership through Individual Development Accounts and down payment assistance programs.
- Perform rehabilitation of homes owned by very low, low, and moderate income citizens to improve living conditions.
- Protect property values, and the health and safety of Forsyth County citizens through effective code enforcement.
- Work with community partners to focus efforts on increasing the numbers of new businesses and jobs
- Define the County's role in Workforce Development efforts through programs such as WorkReady Forsyth and Apprenticeships.
- Provide other community development services within the County as needed.

Program Descriptions:

Budget Highlights: The FY21 Recommended Budget for Community and Economic Development reflects a net County dollar increase of \$34,251 or 1.0% over the FY20 Adopted Budget. This is accounted for as a \$424 increase in expenditures and a -\$33,827 (-34.1%) decrease in revenues from CYO. The Revenue decrease is accounted for in the elimination of committed fund balance used to offset some of the workforce development initiative costs in FY20. The decrease is partially offset by increased *Intergovernmental* revenue budgeted to adjust capacity to accept grants and contract documents for Phase III of the Forsyth County Architectural Survey.

Community Development Performance Measures:



Economic Development – working with community partners to increase the number of new businesses and jobs as well as workforce development efforts.

Rehabilitation and Home Ownership - rehabilitation of existing homes; building of new houses where appropriate; down payment assistance to first time homebuyers.

Rental Construction Financing – provide subordinate, gap financing for tax credit multi-family affordable housing.

Minimum Housing Code Enforcement – protect the health and safety of residents while strengthening the values of surrounding property.

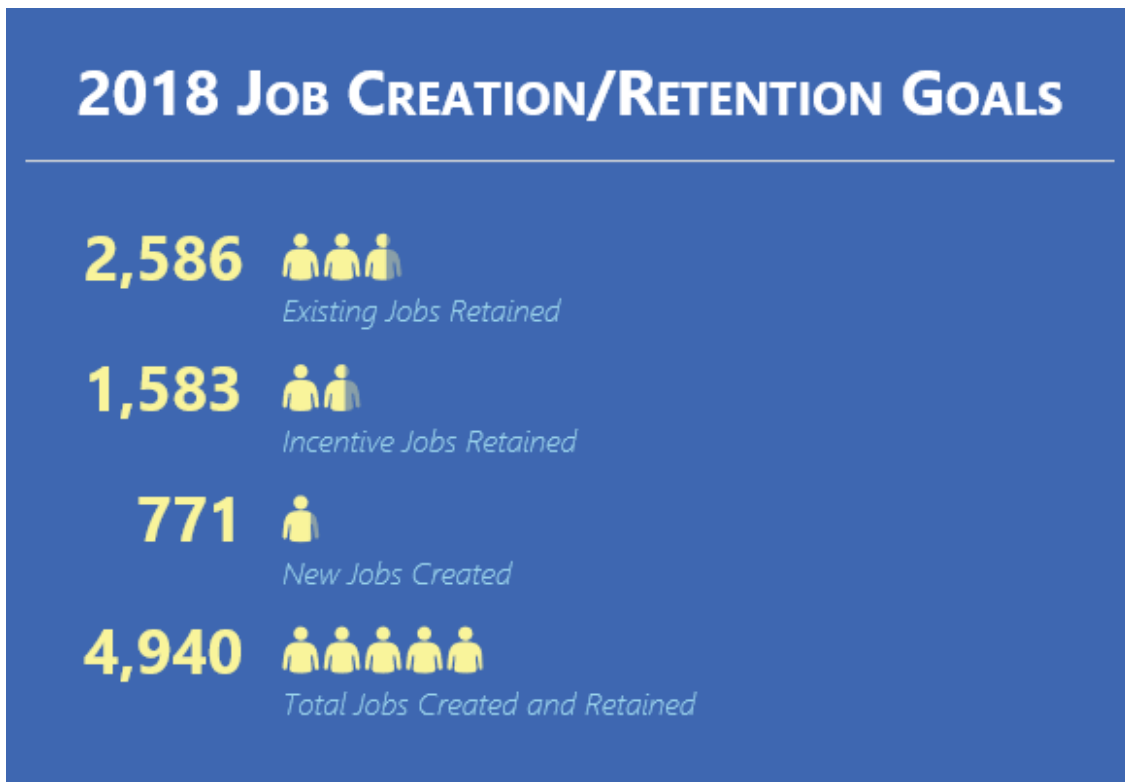
Current Initiatives:

- Participation in NCHFA Tax Credit Projects.
- Provide housing rehabilitation services for low-income homeowners.
- Provide quality rehabilitation services.
- Update HOME Rehabilitation terms to reflect current requirements.
- Continue to provide Home Ownership services including CPLP and HOME Down Payment Assistance to low and moderate income households.
- Provide fund development activities to raise local and private monies to fund the New Century IDA Program for Small Business Capitalization.
- Continue work on Airport and WPDA linkages.
- Revamp/revitalize New Century IDA program for small businesses.
- Develop Community Development grants as requested.

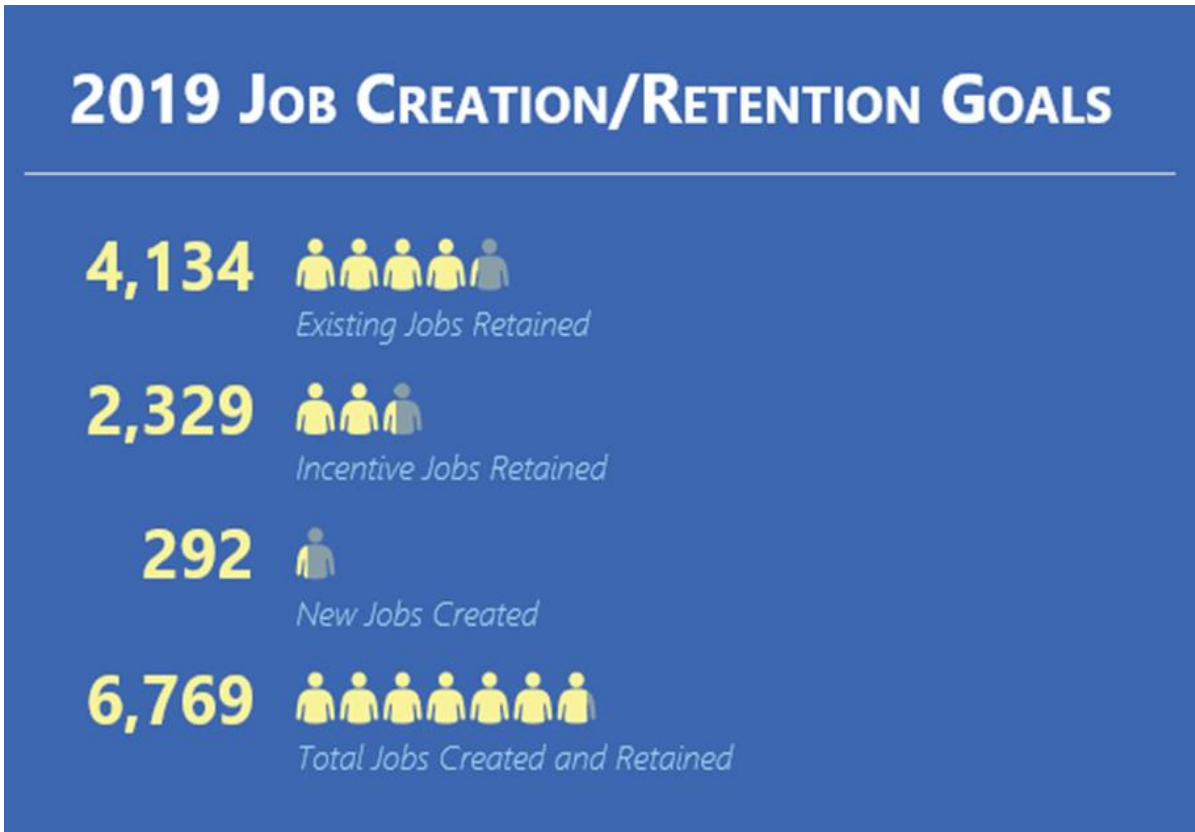
COMMUNITY AND ECONOMIC DEVELOPMENT

Economic Development Performance Measures:

ECONOMIC DEVELOPMENT PERFORMANCE MEASURES					
Job Creation & Retention Measures	CY15 Act.	CY16 Act.	CY17 Act.	CY18 Goal	CY19 Goal
# of Active Projects	9	8	10	12	14
Existing Jobs Retained	1,869	1,861	1,779	2,586	4,134
Incentive Jobs Retained	499	1,066	1,158	1,583	2,329
New Jobs Created	683	202	425	771	292
Total Jobs Created & Retained	3,051	3,129	3,362	4,952	6,769
% of Job Goal Reached	96%	88%	89%		
Capital Investment Measures					
	CY15 Act.	CY16 Act.	CY17 Act.	CY18 Goal	CY19 Goal
% of Capital Investment Goal Reached	195.9%	87.1%	84.7%	-	-
New Taxes	\$ 4,659,527	\$ 3,421,536	\$ 3,265,767	-	-
Incentives Paid	\$ 1,584,839	\$ 1,320,249	\$ 1,263,003	-	-
Net New Taxes	\$ 3,074,688	\$ 2,101,287	\$ 2,002,764	-	-
% New Taxes Retained	66.0%	61.4%	61.3%		
Capital Investment Goal (\$)				\$165,119,020	\$ 95,862,366

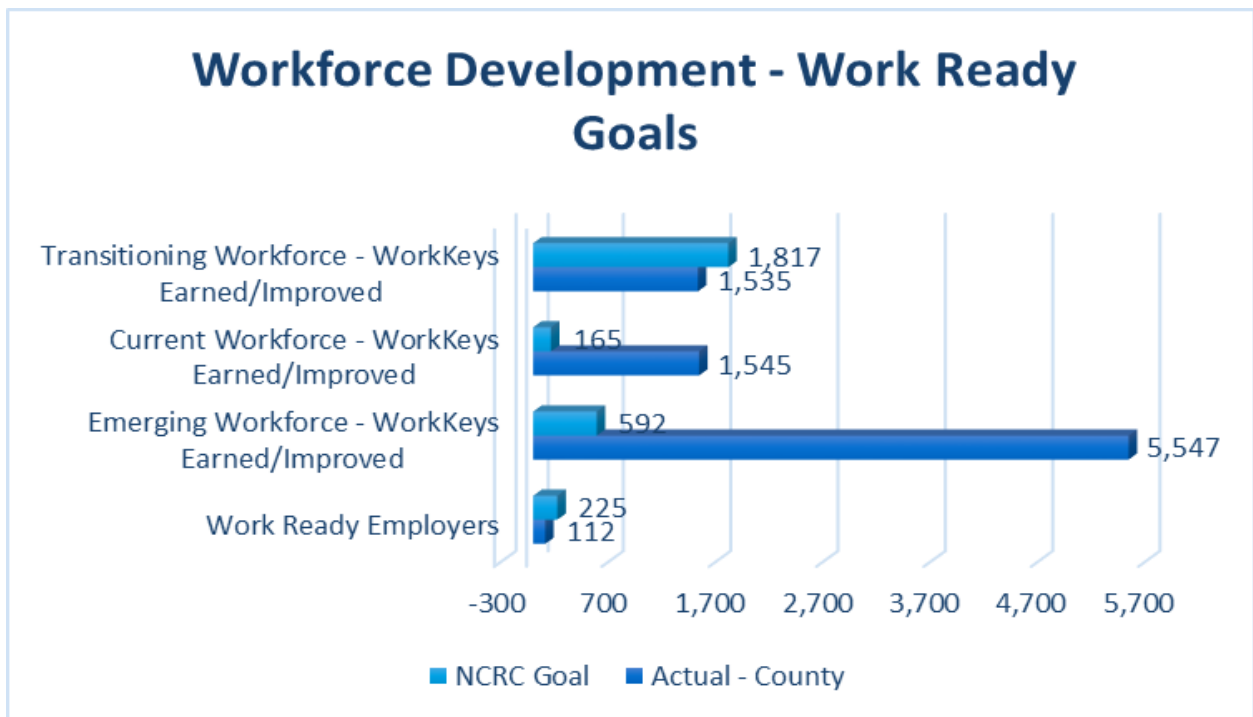


2018 Job Creation and Retention Goals are based upon 12 Active Projects



2019 Job Creation and Retention Goals are based upon 14 active projects

Workforce Development Performance Measures:



COMMUNITY AND ECONOMIC DEVELOPMENT

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	1,197,751	523,119	535,559	653,538	584,847	-
Emergency Rehab.	14,251	15,000	15,000	15,000	15,000	-
Economic Development	2,391,849	3,102,726	3,946,146	3,428,305	3,041,422	-
TOTAL	<u>3,603,851</u>	<u>3,640,845</u>	<u>4,496,705</u>	<u>4,096,843</u>	<u>3,641,269</u>	<u>-</u>

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	352,350	447,181	424,775	478,287	473,999	-
Other Employee Benefits	1,312	312	312	312	312	-
					<i>Cell Phone stipend</i>	
Employee Benefits	127,278	165,021	150,709	176,235	176,212	-
Total Personal Services	480,940	612,514	575,796	654,834	650,523	-
<i>Operating Expenditures</i>						
Professional & Technical Services	-	-	-	1,000	-	-
Other Purchased Services	54,073	286,017	105,275	109,430	77,000	-
					<i>Telephone, printing, advertising contractual services, consumer counseling for IDA Program</i>	
Training & Conference	6,650	8,700	9,500	10,500	5,550	-
General Supplies	2,455	6,100	5,050	4,150	3,150	-
Operating Supplies	23	250	688	250	250	-
					<i>Supplies, software</i>	
Other Operating Costs	17,444	19,650	65,077	51,550	51,550	-
					<i>Emergency rehab, event support, loan processing fees, memberships, insurance claims</i>	
Aid to Other Gvr. Agencies	430,413	430,410	430,413	448,800	430,413	-
					<i>Annual County Contribution for Church and Fourth Street Parking Deck</i>	
Other Contracts, Grants	2,564,903	2,234,866	3,262,568	2,743,771	2,375,275	-
					<i>Economic development incentive and service agreements, Small Business IDA Funding</i>	
Transfer to Housing GPO	46,950	42,338	42,338	47,558	47,558	-
					<i>Transfer of matching funds to GPO</i>	
Total Operating Exps.	3,122,911	3,028,331	3,920,909	3,417,009	2,990,746	-
Capital Outlay	-	-	-	25,000	-	-
Total Expenditures	<u>3,603,851</u>	<u>3,640,845</u>	<u>4,496,705</u>	<u>4,096,843</u>	<u>3,641,269</u>	<u>-</u>
Cost-Sharing Expenses	41,172	54,045	66,073	59,602	59,602	-
REVENUES	<u>648,523</u>	<u>99,201</u>	<u>1,101,474</u>	<u>65,374</u>	<u>65,374</u>	<u>-</u>
POSITIONS (FT/PT)	6/0	7/0	8/1	8/2	8/1	

COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<u>Grantee Agencies:</u>						
Downtown W-S Partnership	20,000	20,000	20,000	20,000	20,000	-
KVL Chamber of Commerce	5,172	5,172	5,172	5,172	5,172	-
W-S Chamber of Commerce	100,000	-	135,000	488,403	448,403	-
Film Commission	30,000	30,000	30,000	35,000	30,000	-
W-S Business, Inc.	100,000	-	50,000	-	-	-
Subtotal Grantee Agencies	255,172	55,172	240,172	548,575	503,575	-
<u>Incentives</u>						
City of WS (parking deck)	430,413	430,410	430,413	448,800	430,413	-
				<i>FY20 Agreement status: 17 of 20.</i>		
Pepsi	119,711	117,285	117,284	155,828	155,828	-
				<i>FY20 Agreement status: 6 of 7.</i>		
Wake Forest Univ. Hlth Sci.	-	296,010	296,006	390,951	390,951	-
				<i>Payment 1 of 13 on Building 90s South.</i>		
Herbalife	276,357	254,535	254,535	228,420	228,420	-
				<i>FY20 Agreement status: 4 of 5 on Agreement #1 and 2 of 4 on Agreement #2.</i>		
Caterpillar, Inc/Progress Rail	-	716,384	537,538	712,458	513,020	-
				<i>FY20 Agreement status: 7 of 15.</i>		
United Furniture Industries	21,500	21,500	21,500	21,500	21,500	-
				<i>FY20 Agreement status: 4 of 7.</i>		
Deere-Hitachi	202,954	194,500	194,478	116,536	116,536	-
				<i>FY20 Agreement status: 5 of 7.</i>		
Wexford WFU	228,090	233,425	225,809	230,000	224,500	-
				<i>FY20 Agreement status: 7 of 21.</i>		
Inmar Inc.	-	178,060	178,054	-	-	-
				<i>FY20 Agreement status: 4 of 7.</i>		
Piedmont Propulsion	2,872	3,115	3,113	-	-	-
				<i>FY20 Agreement status: 5 of 5.</i>		
Corning	-	76,975	76,975	76,975	76,975	-
				<i>FY20 Agreement status: 2 of 5.</i>		
Polyvlies	16,823	37,905	37,904	11,820	11,820	-
				<i>FY20 Agreement Status: 4 of 8.</i>		
Grass America	-	-	200,000	-	-	-
The Clearing House	-	-	-	10,850	5,835	-
Bunzl Distribution	-	-	-	30,850	30,850	-
Johnson Controls	-	-	-	89,008	85,465	-
Bailey Power Plant	250,000	-	-	-	-	-
Whitaker Park	581,424	-	-	-	-	-
Front Street Bailey, LLC	-	-	829,200	-	-	-
Center for Creative Economy	-	9,000	9,000	35,000	-	-
Venture Café	-	21,000	21,000	75,000	-	-
Subtotal Incentives	2,130,144	2,590,104	3,432,809	2,633,996	2,292,113	-
<u>ADMINISTRATIVE COSTS</u>						
Personal Services	6,533	230,873	231,550	244,234	244,234	-
Operating Expenses	-	226,577	41,615	1,500	1,500	-
Subtotal Administration	6,533	457,450	273,165	245,734	245,734	-
Total Expenditures	<u>2,391,849</u>	<u>3,102,726</u>	<u>3,946,146</u>	<u>3,428,305</u>	<u>3,041,422</u>	-
REVENUES	<u>30,373</u>	<u>71,951</u>	<u>1,059,574</u>	<u>30,374</u>	<u>30,374</u>	-

COMMUNITY AND ECONOMIC DEVELOPMENT

Economic Development Incentive Timeline:

ECONOMIC DEVELOPMENT INCENTIVE TIMELINE																					
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	
Caterpillar/Progress Rail																					
Piedmont Propulsion																					
Inmar																					
Pepsi Bottling Ventures																					
Deere-Hitachi																					
Herbalife																					
United Furniture Industries																					
Polyvies																					
KCS/WPDA																					
Herbalife II																					
Corning																					
Johnson Controls Inc																					
Bunzl																					
Clearing House II																					
Grass America II																					
National General																					
Cook Medical																					



CITY/COUNTY PLANNING AND DEVELOPMENT SERVICES

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

Program Descriptions:

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

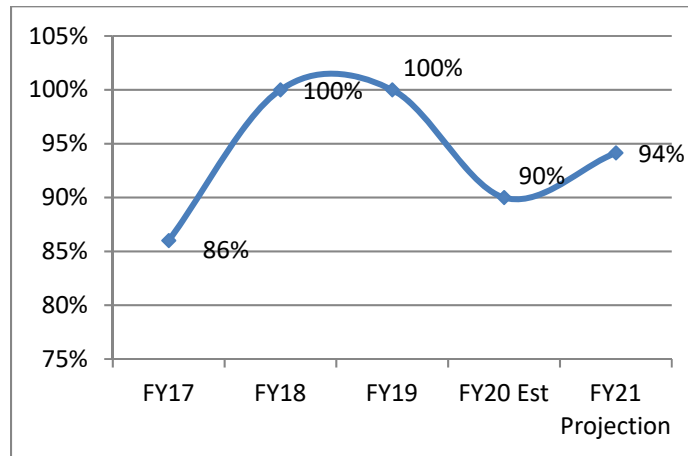
Land Use Administration - Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of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

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

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

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

Key Performance Measures:



Approved Plans Meeting Goals & Policies of Legacy Comprehensive Plan

PROGRAM SUMMARY

	FY 18-19		FY 19-20		FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
Planning Board	1,161,224	1,250,090	1,252,820	1,183,140	1,183,140	-
Transportation Planning	225,022	347,240	347,240	273,720	273,720	-
County Share	<u>1,386,246</u>	<u>1,597,330</u>	<u>1,600,060</u>	<u>1,456,860</u>	<u>1,456,860</u>	<u>-</u>



AIRPORT

Department Mission: To manage, operate, maintain and develop Smith Reynolds Airport to meet the current and future aviation facility and service needs of the Piedmont Triad and North Carolina.

Goals:

- Utilize Forsyth County resources to capitalize upon the existing and future assets at Smith Reynolds Airport.
- Manage, operate, maintain, and develop Smith Reynolds Airport to meet the current and future aviation facilities and service needs of the Piedmont Triad and North Carolina.
- Transform Smith Reynolds Airport to become a catalyst for community and economic development.
- Focus on integrating the airport staff by stressing the WeCare Principles and involving them in the established County culture.

Program Descriptions:

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

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

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

Current Initiatives:

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

Performance Measures:

Airport Operations

AIRCRAFT OPERATIONS COUNTS (TAKEOFFS & LANDINGS)											
Column1	2017/18	2018/19	Y-T-Y (#)		Y-T-Y (%)		2019/20	Y-T-Y (#)		Y-T-Y (%)	
			Chg	Chg	Chg	Chg		Chg2	Chg3		
Itinerant Operations											
VFR	18,540	20,110	1,570	8.47%	17,170	(2,940)	-14.6%				
IFR	12,718	12,219	(499)	-3.92%	10,480	(1,739)	-14.2%				
Local Operations	14,348	14,776	428	2.98%	15,232	456	3.1%				
	45,606	47,105	1,499	3.29%	42,882	(4,223)	-9.0%				

Operation Counts

Airport Operations	
AVGAS Fuel Received (Gallons)	95,490
Jet A Fuel Received (Gallons)	952,590
MOGAS Fuel Received (Gallons)	699
Total Fuel	1,048,779
Aircraft Counts (Takeoffs/Landings)	42,882

Community Events/Public Affairs

Community Events	2019	2020
Aviation Community Outreach Events/Meetings	10	13
Community/Governmental Outreach Events	12	13
Total Community Events	22	26

AIRPORT

Landside Measures

County-Owned Airport Rental Space Currently Occupied - By Facility						
Facility	Tenant	Rentable Space (sf ²)	Occupied Space (sf ²)	Vacant Space (sf ²)	% of Space Leased	
Terminal Building	Multi	8,251	3,025	5,226	36.7%	
T-Hangars/Heritage Hangar	Multi	54,449	54,449	-	100.0%	
3817 N. Liberty Street	Vacant	33,587	-	33,587	0.0%	
4455 Lansing Drive	Epes Transportation	20,000	20,000	-	100.0%	
4400 Lansing Drive	Piedmont Propulsion	40,412	40,412	-	100.0%	
3820 N. Liberty Hangar Complex	Multi	85,864	5,630	80,234.00	6.6%	
4001 N. Liberty Hangar Complex	North State Aviation	305,189	305,189	-	100.0%	
TOTALS		547,752 (sf ²)	428,705 (sf ²)	119,047 (sf ²)	78.3%	

Recommended Budget Highlights: The recommended expenditures for FY21 are \$1,810,825, reflecting a YoY increase of \$168,707, or 10.3%, which is offset by \$2,533,506 in projected revenues – an increase of \$366,434, or 16.9% over CYO. The recommended budget contains \$722,681 in excess revenue over expense, as reflected in the Contingency account to balance the department’s General Fund budget at \$2,533,506. The net revenue reflects an increase of \$197,727, or 37.7% over CYO. The net revenue available at the end of the year shall be transferred to the Smith Reynolds Airport CPO to provide local match dollars for Federal and State capital aviation grant projects approved by the Board of County Commissioners.

Primary revenue drivers are increased lease income from the BB&T and consolidated Signature agreements that are to be appraised and renegotiated with new rates effective January 1, 2021. Secondary drivers include projected net revenue increases at the 4001 N. Liberty Street facility leased to North State Aviation/MRO Holdings as well as the Piedmont Propulsion facility at 4400 Lansing Drive, and the large hangar complex at 3820 N. Liberty Street. On the expenditure side, energy costs represent the primary driver, although most of the increase is attributed proportionally to the facility at 4001 N. Liberty Street that reimburses those costs back to the County under the terms of a triple-net lease agreement. Secondary cost drivers include annual increases in Personal Service categories and increases in Operating Supplies, primarily for airfield supplies.

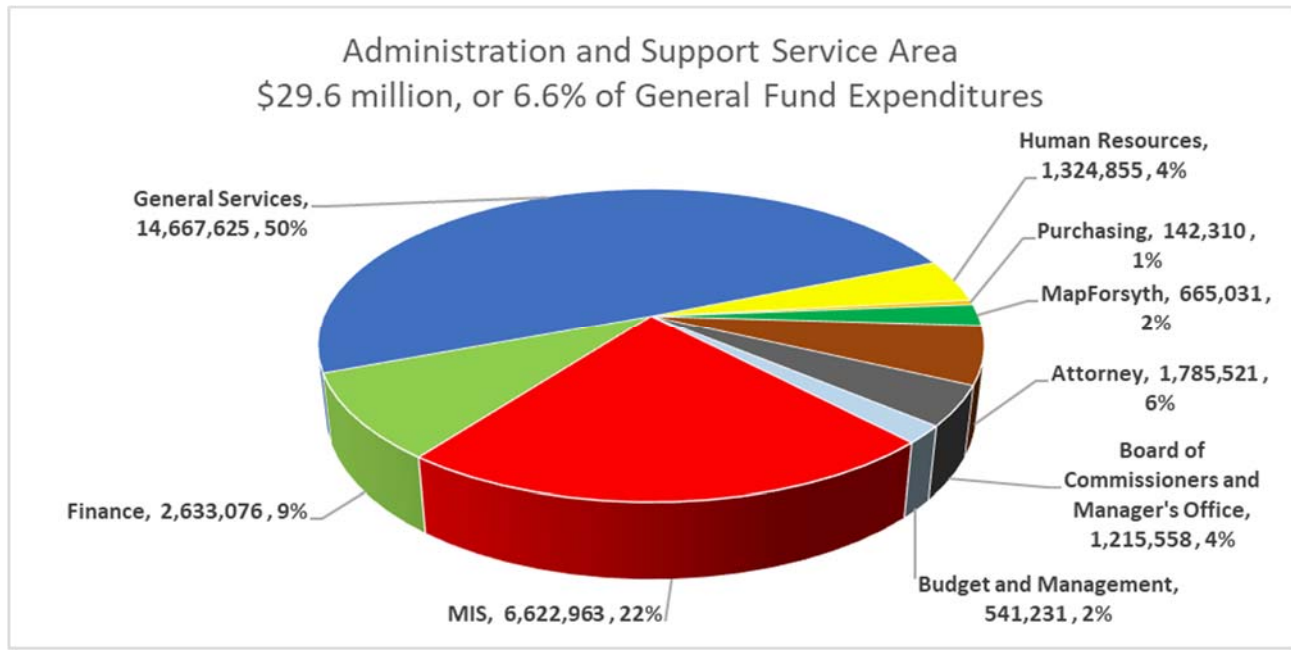
PROGRAM SUMMARY

	FY18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	
Airport Administration	503,108	963,056	942,547	1,118,633	1,182,783	-
Airport Maintenance	221,594	435,996	457,942	470,973	470,973	-
Airport Facilities	517,090	768,020	876,598	937,300	879,750	-
Total	1,241,792	2,167,072	2,277,087	2,526,906	2,533,506	-

AIRPORT

	FY18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	270,069	556,691	574,318	582,836	581,503	-
Other Employee Benefits	1,296	2,808	2,808	2,808	2,808	-
Employee Benefits	82,899	161,422	181,645	189,459	189,222	-
Board Compensation	-	-	-	-	-	-
Total Personal Services	354,264	720,921	758,771	775,103	773,533	-
Operating Expenditures						
Professional Fees	1,044	5,000	67,605	20,000	15,000	-
						<i>Legal, audit, and engineering fees. Includes appraisal fees of improvements for rate negotiations.</i>
Maintenance Service	140,764	257,620	211,157	273,600	245,600	-
						<i>Solid waste disposal, equipment repair, motive equipment repair, elevator maintenance services.</i>
Rent	30,696	1,060	50,085	13,680	13,680	-
						<i>Includes funding for continued rental of CFR-1.</i>
Utility Services	55,951	79,700	90,690	84,900	92,400	-
						<i>Water/sewer and stormwater utility service accounts to Airport properties</i>
Construction Services	-	-	24,000	15,000	15,000	-
						<i>Fence repair and demolition costs.</i>
Other Purchased Services	14,685	69,520	65,647	82,475	78,315	-
						<i>Insurance premiums, towing charges, community newsletter, alarm monitoring, CMMS software</i>
Training & Conference	9,473	16,000	13,600	16,160	8,000	-
						<i>Travel, training, personal mileage reimbursement</i>
General Supplies	27,200	15,400	35,081	52,800	38,300	-
						<i>Office/general supplies, small equipment, janitorial, uniforms, subscriptions</i>
Energy	248,439	382,100	427,890	458,650	446,600	-
						<i>Electricity, gasoline, natural gas service charges to Airport properties.</i>
Operating Supplies	31,088	10,100	19,605	46,900	42,400	-
						<i>Ballasts and bulbs, equipment tires, airfield lighting, snow melt, bird bangers</i>
Other Operating Costs	2,188	44,697	42,000	41,997	41,997	-
						<i>Claims, memberships, dues, and renewal fees</i>
Total Operating Exps.	561,528	881,197	1,047,360	1,106,162	1,037,292	-
Contingency	-	524,954	431,956	639,641	722,681	-
						<i>Budget reserve for future capital aviation projects</i>
Capital Outlay	-	40,000	39,000	6,000	-	-
						<i>Facilities Condition Assessment, Replacement equipment</i>
Transfers Out	326,000	-	-	-	-	-
						<i>Transfers into Smith Reynolds Airport CPO</i>
TOTAL EXPENDITURES	<u>1,241,792</u>	<u>2,167,072</u>	<u>2,277,087</u>	<u>2,526,906</u>	<u>2,533,506</u>	<u>-</u>
Cost-Sharing Expenses	29,759	1,219	36,973	1,894	1,894	-
REVENUES	<u>1,297,999</u>	<u>2,167,072</u>	<u>2,277,087</u>	<u>2,526,906</u>	<u>2,533,506</u>	<u>-</u>
POSITIONS (FT/PT)	10/0	10/0	10/0	10/0	10/0	-

ADMINISTRATION & SUPPORT SERVICE AREA



Operating Goals & Objectives:

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

- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14% of the subsequent year's budget.
- c. Annually updating projections of revenues, expenditures and fund balances for the next five years and developing longer range projections as appropriate.
- d. Annually updating the Capital Improvement Plan, which includes anticipated capital projects and related debt service and operating costs for the subsequent five years.
- e. Limit (as preferred by Commissioners) the growth in the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state, and federal revenues, without a tax rate increase, whenever possible.
- f. Undertaking no major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
- g. Maintaining aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
- h. Regularly and professionally maintaining grounds, buildings, and HVAC systems.
- i. Regularly and professionally maintaining computer systems and equipment.
- j. Effectively screening applications and advertising for and filling vacant County positions.
- k. Evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the GFOA Certificate for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- l. Providing expertise for advice in legal matters and proceedings affecting the County.

BUDGET & MANAGEMENT

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

Goals:

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

Program Descriptions:

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

Current Initiatives:

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

Performance Measures:

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

Budget Highlights: The FY21 Recommended Budget for the Budget & Management department reflects a net County dollar decrease of -\$6,356 or 1.2% from the FY20 Adopted Budget. Operating expenses decreased by \$32,850 due to reductions in Training and Conference, Other Purchased Services, and Materials and Supplies.

PROGRAM SUMMARY:

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
Budget & Management	482,929	547,587	480,890	568,931	533,431	-
TOTAL	<u>482,929</u>	<u>547,587</u>	<u>480,890</u>	<u>568,931</u>	<u>533,431</u>	<u>-</u>

BUDGET & MANAGEMENT

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	340,250	349,131	339,331	366,500	366,330	-
Other Employee Benefits	750	-	-	-	-	-
Employee Benefits	134,099	140,856	130,402	150,181	150,181	-
Total Personal Services	475,099	489,987	469,733	516,681	516,481	-
Operating Expenditures						
Professional & Tech Services	-	650	-	650	650	-
Rent	144	200	130	200	150	-
Other Purchased Services	939	41,000	918	41,100	14,600	-
Training & Conference	4,608	11,000	8,978	5,500	5,500	-
General Supplies	1,628	3,250	1,131	3,250	2,300	-
Other Operating Costs	511	1,500	-	1,550	1,550	-
Total Operating Exps.	7,830	57,600	11,157	52,250	24,750	-
TOTAL EXPENDITURES	<u>482,929</u>	<u>547,587</u>	<u>480,890</u>	<u>568,931</u>	<u>541,231</u>	<u>-</u>
Cost-Sharing Expenses	30,861	24,103	27,033	30,071	30,071	-
POSITIONS (FT/PT)	6/0	6/0	6/0	6/0	6/0	-

MANAGEMENT INFORMATION SYSTEMS

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

Goals:

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

Program Descriptions:

MIS is organized to provide a high level of unified support for employees and citizens of Forsyth County. This reorganization provides focused, high-level leadership in the external and internal arenas.

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

Performance Measures:



*The "resolution goal" is a time-based measure used to establish a criteria for an acceptable time-frame in which work orders should be resolved. It is a three-tiered measure that prioritizes work order requests as either "Urgent", "High", or "Normal".

Technology Services - Oversees technological infrastructure for County departments, including wired and wireless networks, high-end centralized computer platforms, endpoint computer platforms, phones, printers, copiers, video surveillance for departmental requirements, and IT security services. This unit also actively searches for future technologies to enhance IT service delivery and efficiency.

Current Initiatives:

- Refresh Backup & Recovery Solutions (BRS), continuing the collaborative environment with Forsyth Tech and WSFCS.
- Guide and direct Human Resources in developing an IT strategy that includes short and long-term action items to improve how technology supports both the HR Department and the interface with the users.
- Strategic migration to the cloud and chrome books in an effort to enhance security and availability.
- Develop a training and support program that meets the needs of departments and effectively communicates this program to the user departments. Include surveys and other feedback mechanisms as appropriate.
- Extend support for other departments to include a more direct understanding of and assistance with all data processes, software solutions, and technology needs within each department.

MANAGEMENT INFORMATION SYSTEMS

Budget Highlights: The FY21 Recommended Budget for MIS reflects a net County dollar decrease of -\$272,725 or -4.0% from the FY20 Adopted Budget. Drivers of this budget include a \$265,304 reduction in *Equipment Repair* costs, due to a combination of cost savings realized through the implementation of the legacy phone system replacement as well as being in “off-cycle” year on the County’s enterprise storage maintenance/support cycle agreement. The other significant driver is a reduction of \$212,985 in *Small Equipment* expenditures, as the upcoming year’s lifecycle replacement funds for endpoint devices were utilized in the present year through the COVID-19 allocation for the purchase of 227 laptops for DSS workers. Secondary drivers include reductions in *Capital Outlay* and *Personal Services* due to the elimination of two vacant positions. Offsetting these reductions somewhat, is a significant increase in *Communications* costs, due to new license costs required to support the UCaaS phone system that is replacing the legacy business phone system. The license costs will be offset somewhat by eliminating the PRI lines needed for the legacy system.

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	439,439	509,108	454,468	528,058	508,182	-
Technology Solutions	5,431,387	5,803,523	5,495,872	5,777,693	5,508,903	-
Application Solutions	559,840	583,057	607,905	605,878	605,878	-
TOTAL	<u>6,430,666</u>	<u>6,895,688</u>	<u>6,558,245</u>	<u>6,911,629</u>	<u>6,622,963</u>	<u>-</u>

MANAGEMENT INFORMATION SYSTEMS

	FY 18-19	FY 19-20			FY 20-21	
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	2,741,411	2,920,412	2,749,026	2,872,888	2,825,351	-
Other Employee Benefits	10,646	4,896	5,028	5,028	5,028	-
Employee Benefits	975,899	1,049,625	988,016	1,085,257	1,068,679	-
Total Personal Services	3,727,956	3,974,933	3,742,070	3,963,173	3,899,058	-
Operating Expenditures						
Maintenance Service	312,259	538,105	464,410	287,211	272,801	-
Rent	112,484	114,000	113,655	113,720	113,755	-
Construction Services	8,970	20,000	8,500	20,000	20,000	-
Other Purchased Services	1,529,814	1,662,110	1,578,365	1,923,175	1,848,619	-
Training & Conference	11,913	20,250	14,220	20,250	10,125	-
General Supplies	323,539	395,500	420,435	216,300	176,815	-
Operating Supplies	41,410	56,000	101,000	228,800	217,200	-
Other Operating Costs	10,390	14,790	25,590	39,000	14,590	-
Total Operating Exps.	2,350,779	2,820,755	2,726,175	2,848,456	2,673,905	-
Capital Outlay	351,931	100,000	90,000	100,000	50,000	-
TOTAL EXPENDITURES	6,430,666	6,895,688	6,558,245	6,911,629	6,622,963	-
Cost-Sharing Expenses	192,906	146,590	191,872	148,689	148,689	-
Contra-Expenses	(521,104)	(478,919)	(401,547)	(505,003)	(523,891)	-
REVENUES	59	-	-	-	-	-
POSITIONS (FT/PT)	42/0	42/0	42/0	42/0	40/0	-



FINANCE

Department Mission: To preserve, enrich, enhance, and provide accountability for the County's financial resources.

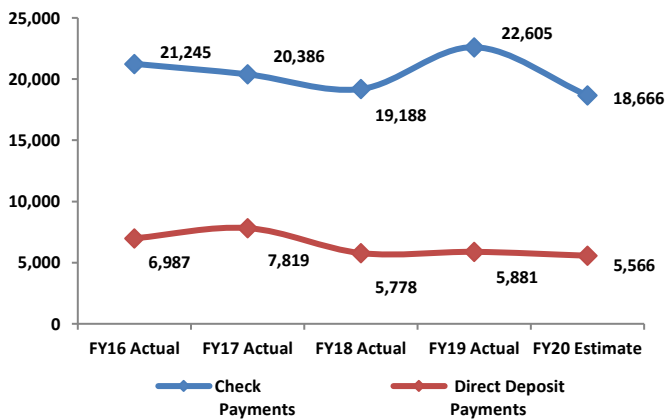
Goals:

- Conduct necessary planning and evaluation for replacement of accounting and related financial systems.
- Implement a plan to transition appropriate vendors from paper checks to ACH payments.
- Develop and implement a process to evaluate a comprehensive claims management software program to improve OSHA recordkeeping and statistical analysis of all claims or losses.
- Implement supervisor and employee training on risk management and safety-related policies and procedures.
- Improve payroll adjustment processing to minimize manual changes to employee paychecks.

Program Descriptions:

Finance - provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; quarterly, mid-year, and annual reports to the Manager and/or Board of County Commissioners and the public; financial advice to the

Key Performance Measures:

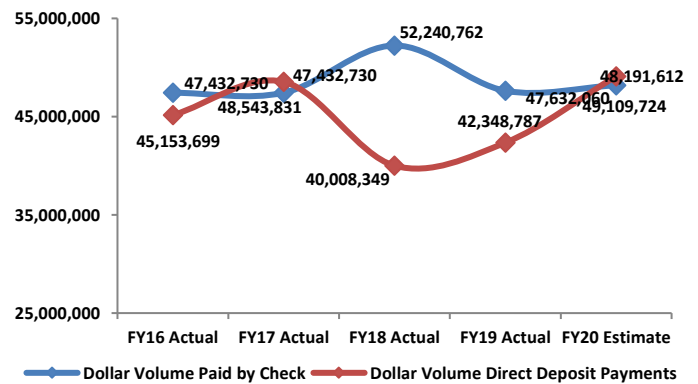


Disbursements by Type

Manager and/or Board of Commissioners and to County departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing reviews of various County activities through Internal Audit which is included in Finance. Finance provides risk management services which identify and control the risk of accidental loss to which the County and participating local agencies are exposed and arranges appropriate funding mechanisms for covered losses. Finance also provides financial and risk management services to the Forsyth County Tourism Development Authority.

Current Initiatives:

- Prepare RFP for new accounting and related financial systems (accounting, budgeting, purchasing, payroll, HR)
- Identify and convert appropriate vendors
- Assess claims management software program options, select product that meets OSHA recordkeeping requirements as well as statistical data reporting needs, and consult with MIS to determine compatibility
- Centralize and/or automate current payroll adjustment processes



Disbursements by Amount

Budget Highlights: The FY21 Recommended Budget reflects an expenditure decrease of -\$86,493, or 3.2% from the FY20 Adopted Budget. The increase in expenditures is due to annualized increases in salaries and benefits. There are slight increases in Software Licensing and Insurance Premiums and a reduction in Claims.

FINANCE

PROGRAM SUMMARY

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
Finance	2,478,224	2,719,569	2,677,380	2,757,687	2,633,076	-
TOTAL	<u>2,478,224</u>	<u>2,719,569</u>	<u>2,677,380</u>	<u>2,757,687</u>	<u>2,633,076</u>	<u>-</u>

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
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EXPENDITURES

Personal Services

Salaries & Wages	1,548,336	1,601,645	1,487,222	1,604,429	1,553,030	-
Other Employee Benefits	5,312	1,850	1,850	1,850	1,850	-
					<i>lpad & cell phone stipends</i>	
Employee Benefits	527,510	540,824	506,049	572,108	555,221	-
Total Personal Services	<u>2,081,158</u>	<u>2,144,319</u>	<u>1,995,121</u>	<u>2,178,387</u>	<u>2,110,101</u>	<u>-</u>

Operating Expenditures

Professional Fees	94,589	200,500	147,256	200,500	174,500	-
					<i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services</i>	
Maintenance Service	-	1,000	-	1,000	1,000	-
Rent	60	-	49	-	-	-
Other Purchased Services	259,522	298,800	509,044	303,100	303,100	-
					<i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums</i>	
Training & Conference	22,267	48,650	14,714	48,650	24,325	-
					<i>Certification training, GFOA & performance users conference, other specialized training for staff</i>	
General Supplies	15,573	15,000	7,686	15,000	12,000	-
					<i>Office supplies, books & subscriptions, small equipment</i>	
Operating Supplies	1,566	3,000	60	3,000	-	-
					<i>Audio-visual & training supplies for risk management safety training</i>	
Other Operating Costs	3,489	8,300	3,450	8,050	8,050	-
					<i>Insurance claims, memberships & dues</i>	
Total Operating Exps.	<u>397,066</u>	<u>575,250</u>	<u>682,259</u>	<u>579,300</u>	<u>522,975</u>	<u>-</u>

TOTAL EXPENDITURES	<u>2,478,224</u>	<u>2,719,569</u>	<u>2,677,380</u>	<u>2,757,687</u>	<u>2,633,076</u>	<u>=</u>
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Cost-Sharing Expenses	87,167	74,265	71,347	74,561	74,561	-
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REVENUES	<u>267,415</u>	<u>226,400</u>	<u>399,657</u>	<u>183,400</u>	<u>183,400</u>	<u>=</u>
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POSITIONS (FT/PT)	23/0	23/0	23/0	24/0	23/0	-
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GENERAL SERVICES

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

Goals:

- Provide outstanding service to departments where we anticipate needs to the extent possible, respond timely, perform work professionally and comprehensively, and communicate effectively.
- Implement and maintain a comprehensive capital motive equipment replacement program that identifies and prioritizes vehicle replacement needs across all departments, communicates how and why vehicles rank where they do on the replacement list, and ensures purchasing procedures adhere to the Forsyth County procurement policy.
- Develop and maintain a safety and security program that identifies and catalogs all safety regulations and reporting requirements, ensures compliance, identifies critical facility components that present unexpected and subtle risks, provides ongoing training to departmental personnel to manage and avoid risks, and communicates to divisions the elements of the program and their responsibility.
- Implement and maintain a comprehensive capital maintenance program that identifies and prioritizes capital needs across all departments and facilities, establishes realistic estimates for project costs and schedules, communicates how and why projects rate where they are on the priority list, and relies on strategic delivery methods that provide the most effective and efficient end result.
- Provide construction services to user departments based upon applicable standards, best practices, and fiscal responsibility, and deliver facilities that are cost-effective, energy-efficient, affordable to maintain, and comply with current codes.

Program Descriptions:

Construction Management - oversees the planning, design and construction of new and renovated County facilities; administers the County's Facilities Renewal Program.

Facilities Operations - maintains heating, air conditioning, refrigeration, plumbing, electrical, elevators, roof systems and life safety systems for all County facilities.

Facilities Services - provides custodial services for all County facilities.

Automotive Services - maintains the County's fleet, purchases new vehicles and conducts surplus vehicle auctions.

Grounds Maintenance – maintains the grounds, landscaping and parking lots for all county facilities and parks, constructs and maintains various outdoor structures, provides and installs replacement street signs in the unincorporated areas, and maintains watershed dams.

Property Management - provides management for real and personal property including the leasing of County property, oversees the operations of the warehouses, surplus property disposal, and recycling.

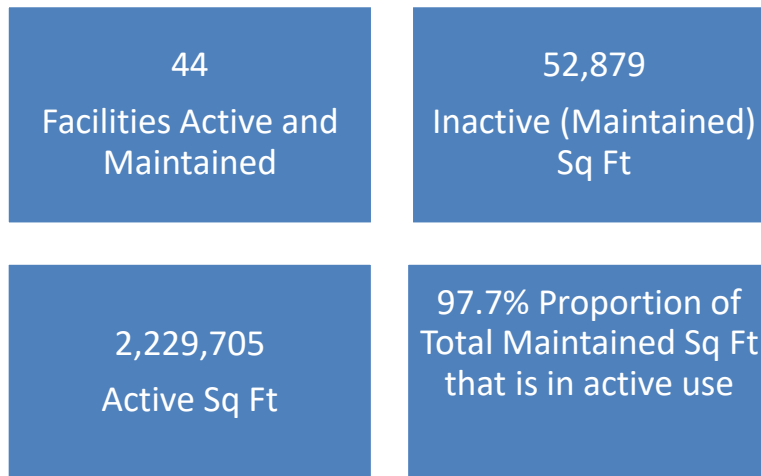
Security Services - provides contracted security services for the Hall of Justice, Government Center, Department of Social Services, Public Health, and branch libraries.

Current Initiatives:

- Maintain a high level of cleanliness at all facilities.
- Implement an annual training program for the department. Conduct department-wide safety training courses and specify safety training courses for each division.
- Conduct regular worksite safety inspections.
- Conduct regular facility inspections.
- Implement countywide Active Shooter Hostile Event Response (ASHER) training.
- Update facility data in Capital Forecast Module.
- Develop and maintain a comprehensive list of County-owned vehicles.
- Establish vehicle replacement priorities and recommendations.
- Update and implement ten-year capital renewal plan.
- Complete construction of the Clemmons Branch Library
- Complete design and begin construction of the new Hall of Justice facilities.
- Complete design and begin construction of the new Kaleideum facility.

GENERAL SERVICES

Performance Measures:



Budget Highlights: The FY21 General Services Recommended Budget reflects a net County dollar decrease of -\$148,731, or -1.1% from the FY20 Adopted Budget. Recommended expenditures reflect a decrease of -\$95,699 or -0.6% from CYO, driven by reductions in *Energy* (lower gas prices and reduced travel, and electricity), *Maintenance Service* (no Capital Repair Plan, decrease in carwashes, savings on janitorial contract, and a move toward negotiating fixed price service contracts), *Operating Supplies*, and *Rent (Court parking rental)*. On the revenue side, the Recommended budget reflects an increase of +\$53,032 or 5.3% over the CYO budget. This increase is driven by revenue budgeted for the sale of timber harvested at Rolling Hills as well as a trending increase in Court Facility Fees. These revenue increases are partially offset by the loss of the annual payments for space rental at the Chestnut Street Parking Deck.

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,027,524	2,344,863	2,297,298	2,388,950	2,311,173	-
Automotive Services	2,675,901	2,746,542	2,708,775	3,071,371	2,662,754	-
Central Services	2,099,777	2,242,721	2,204,790	2,285,241	2,274,143	-
Construction Management	183,133	211,789	189,912	217,678	215,558	-
Facilities Operations	2,105,854	2,300,897	2,148,485	2,437,121	2,419,727	-
Grounds Maintenance	921,449	1,031,496	956,788	1,061,580	1,050,800	-
Facility Expenses	2,025,218	2,178,128	1,992,303	2,221,921	2,094,883	-
Support Services	1,479,585	1,706,888	1,567,041	1,791,965	1,638,587	-
TOTAL	<u>13,518,441</u>	<u>14,763,324</u>	<u>14,065,392</u>	<u>15,475,827</u>	<u>14,667,625</u>	<u>-</u>

GENERAL SERVICES

EXPENDITURES	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
Personal Services						
Salaries & Wages	3,700,586	4,187,993	3,882,107	4,365,545	4,365,231	-
Other Employee Benefits	14,050	6,684	6,536	6,996	7,028	-
Employee Benefits	1,739,533	2,005,816	1,817,800	2,118,729	2,116,395	-
Board Compensation	-	900	900	-	-	-
Total Personal Services	5,454,169	6,201,393	5,707,343	6,491,270	6,488,654	-
Operating Expenditures						
Professional Fees	1,204,178	1,269,500	1,370,134	1,351,636	1,301,636	-
Maintenance Service	1,434,337	1,579,685	1,478,612	1,536,327	1,473,152	-
Rent	314,111	365,829	291,887	299,391	299,391	-
Utility Services	125,917	148,436	151,537	159,094	146,322	-
Other Purchased Services	885,421	898,872	878,906	940,666	863,350	-
Training & Conference	13,709	14,808	12,377	22,879	8,554	-
General Supplies	899,210	742,151	875,073	829,725	796,386	-
Energy	2,201,374	2,492,132	2,261,341	2,670,218	2,293,709	-
Operating Supplies	821,473	886,510	872,351	1,020,490	817,585	-
Other Operating Costs	27,809	141,808	144,031	118,281	117,836	-
Total Operating Exps.	7,927,539	8,539,731	8,336,249	8,948,707	8,117,921	-
Capital Outlay	136,733	22,200	21,800	35,850	61,050	-
TOTAL EXPENDITURES	<u>13,518,441</u>	<u>14,763,324</u>	<u>14,065,392</u>	<u>15,475,827</u>	<u>14,667,625</u>	-
Cost-Sharing Expenses	369,314	1,234,590	373,048	1,339,252	1,409,300	-
Contra-Expenses	(7,978,261)	(7,454,910)	(5,891,765)	(7,976,111)	(8,029,411)	-
REVENUES	<u>1,090,394</u>	<u>991,823</u>	<u>921,957</u>	<u>1,074,855</u>	<u>1,044,855</u>	-
POSITIONS (FT/PT)	115/1	115/1	115/1	115/1	115/1	-



HUMAN RESOURCES

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

Goals:

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

Program Descriptions:

Personnel Management - focuses on providing key support and resources for all departments by facilitating recruitment, vetting and managing compensation and classification, benefits, and facilitating employee relations for Forsyth County government departments. The Human Resources Department supports all departments and acts as a resource to the County Manager and executive staff in managing the most important resources of the County: the employees.

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

Current Initiatives:

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

<u>Turnover % by Service Area</u>	FY18	FY19	FY20Est	FY21Est
Administration & Support	10.6%	7.4%	6.4%	8.0%
Community & Economic Development	0.0%	0.0%	0.0%	0.0%
Cultural & Recreation	20.0%	7.6%	12.5%	10.4%
Environmental Management	8.7%	13.6%	4.6%	7.9%
General Government	8.7%	6.3%	7.6%	8.1%
Health	15.1%	18.4%	11.4%	18.8%
Public Safety	14.0%	11.3%	10.4%	12.6%
Social Services	15.8%	11.5%	13.1%	14.6%
Total Turnover	<u>14.5%</u>	<u>11.2%</u>	<u>10.8%</u>	<u>13.1%</u>
Sick Leave Utilization	3.5%	3.4%	3.5%	3.5%

Budget Highlights: The FY21 Recommended Budget for Human Resources is an -\$18,098, or 1.3%, decrease from CYO. This decrease is entirely driven by decreases in the Operating Budget.

HUMAN RESOURCES

PROGRAM SUMMARY

	FY 18-19 Actual	FY 19-20		Request	FY 20-21 Recommend	Adopted
		Original	Estimate			
Human Resources	1,141,053	1,342,953	1,274,689	1,367,989	1,324,855	-
TOTAL	<u>1,141,053</u>	<u>1,342,953</u>	<u>1,274,689</u>	<u>1,367,989</u>	<u>1,324,855</u>	<u>-</u>

	FY 18-19 Actual	FY 19-20		Request	FY 20-21 Recommend	Adopted
		Original	Estimate			
EXPENDITURES						
Personal Services						
Salaries & Wages	687,819	752,138	695,412	755,387	754,241	-
Other Employee Benefits	1,750	-	-	-	-	-
Employee Benefits	230,060	257,249	241,212	259,241	259,037	-
Total Personal Services	919,629	1,009,387	936,624	1,014,628	1,013,278	-
Operating Expenditures						
Professional Fees	32,512	40,000	35,000	40,000	35,000	-
Rent	590	350	50	350	350	-
Construction Supplies	-	-	3,393	-	-	-
Other Purchased Services	139,437	213,322	207,587	230,147	217,363	-
Training & Conference	5,475	16,640	2,844	15,530	975	-
General Supplies	3,509	9,300	29,699	12,200	6,650	-
Operating Supplies	22,557	28,800	41,635	30,800	27,300	-
Other Operating Costs	17,344	25,154	17,857	24,334	23,939	-
Total Operating Exps.	221,424	333,566	338,065	353,361	311,577	-
Equipment	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,141,053</u>	<u>1,342,953</u>	<u>1,274,689</u>	<u>1,367,989</u>	<u>1,324,855</u>	<u>-</u>
Cost-Sharing Expenses	50,449	43,624	49,416	43,724	43,724	-
POSITIONS (FT/PT)	12/0	12/0	12/0	12/0	12/0	-

PURCHASING

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

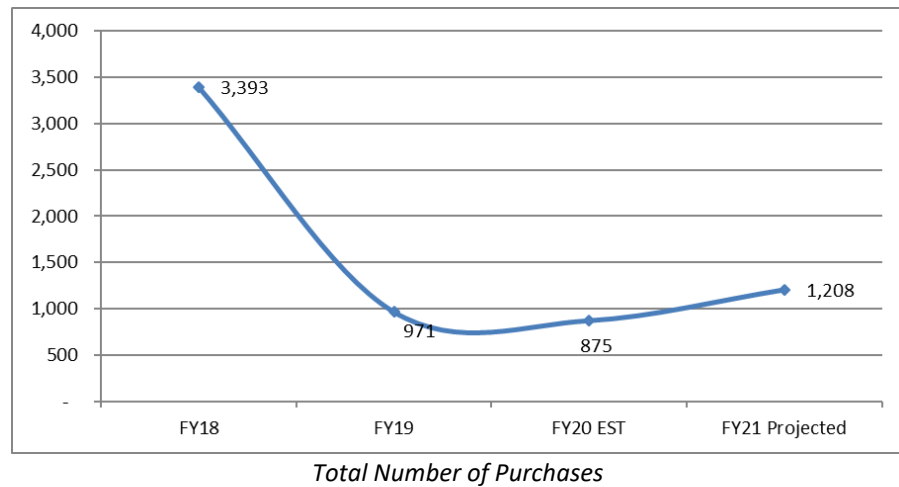
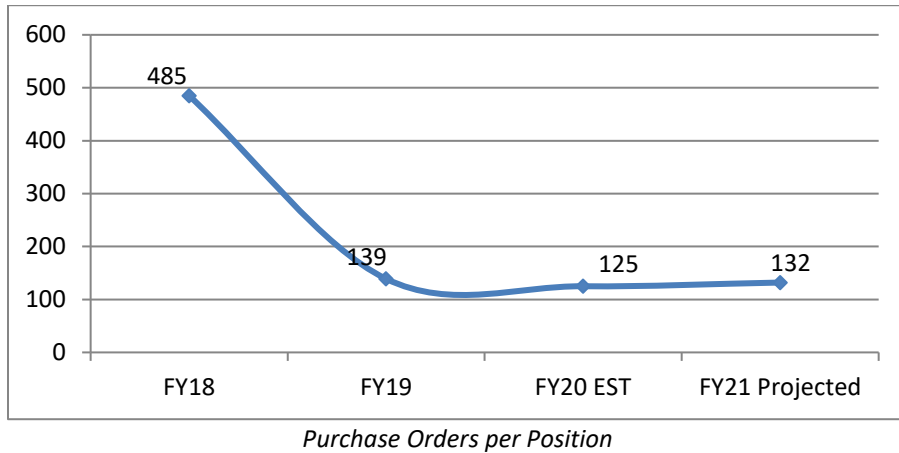
Program Descriptions:

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

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

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

Key Performance Measures:



PROGRAM SUMMARY

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
Purchasing	114,940	119,700	119,700	142,310	142,310	
County Share	<u>114,940</u>	<u>119,700</u>	<u>119,700</u>	<u>142,310</u>	<u>142,310</u>	<u>-</u>

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



MAPFORSYTH

Department Mission: To use innovative technologies to effectively serve the citizens and municipalities of Forsyth County by providing comprehensive and reliable Geographic Information Systems and Addressing services.

Goals:

- Support all municipalities, County and non-profit organizations by sharing access and maintaining a Centralized GIS Data Repository and a Master Address Repository (MAR).
- Assist all municipalities, County and non-profit organizations with making decisions using geospatial data.
- Continue to organize and analyze data to inform decisions that impact the community.

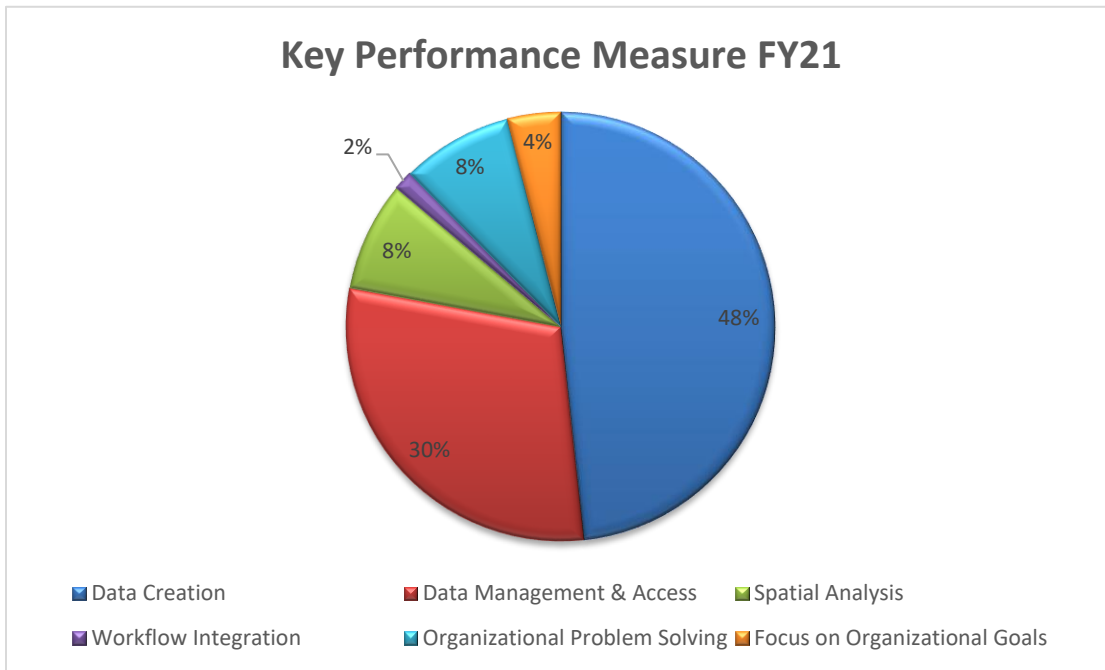
Program Description: MapForsyth is an enterprise GIS and Addressing office, designed to support departments and municipalities that use GIS Addressing information, while supporting and training others who do not have GIS staff.

Performance Measures:

Projects include providing Maps, GIS Support, Data, GIS Presentations, GIS Trainings, and Addressing.

Current Initiatives:

- Research the feasibility of GIS in the Cloud for Centralized GIS Data Repository and the Master Address Repository.
- Coordinate the creation of AGOL Collector applications for collecting damage information after an event for the Emergency Operation Center.
- Coordinate the research of the WebEOC and ArcGIS interfaces.
- Create new 2' and 10' contour lines and extract building footprints with LiDAR .



Budget Highlights: The FY21 Recommended Budget for MapForsyth reflects a net County dollar increase of \$10,900, or 1.7% over the FY20 Current Year Original Budget. The driver of the increase is an increase in Personal Services and a phased-in contract with Highland Mapping to improve the existing GIS Infrastructure environment. Revenue for MapForsyth is primarily from the City of Winston-Salem per an interlocal agreement that is based on weighted population.

MAPFORSYTH

PROGRAM SUMMARY

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
GIS	456,501	492,281	490,603	522,936	512,582	-
Addressing	117,406	157,100	156,457	155,718	152,449	-
TOTAL	<u>573,907</u>	<u>649,381</u>	<u>647,060</u>	<u>678,654</u>	<u>665,031</u>	<u>-</u>

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	402,678	450,309	455,339	464,664	463,866	-
Employee Benefits	146,724	155,131	156,014	165,914	165,772	-
Total Personal Services	549,402	605,440	611,353	630,578	629,638	-
<i>Operating Expenditures</i>						
Rent	179	180	180	180	180	-
Other Purchased Services	2,025	23,800	24,100	30,825	12,325	-
<i>Software Licensing and Maintenance, Other Contractual Services, Insurance Premiums</i>						
Training & Conference	11,774	10,751	8,197	10,751	5,376	-
Materials & Supplies	8,587	5,210	1,850	5,210	13,512	-
<i>Office Supplies, Small Equipment, Books & Subscriptions, Other General Supplies</i>						
Other Operating Costs	1,940	4,000	1,380	1,110	4,000	-
<i>Insurance Claims, Membership & Dues</i>						
Total Operating Exps.	24,505	43,941	35,707	48,076	35,393	-
TOTAL EXPENDITURES	<u>573,907</u>	<u>649,381</u>	<u>647,060</u>	<u>678,654</u>	<u>665,031</u>	<u>-</u>
Cost-Sharing Expenses	58,346	14,798	15,589	14,425	14,425	-
REVENUES	<u>824,702</u>	<u>205,166</u>	<u>207,484</u>	<u>212,484</u>	<u>209,916</u>	<u>-</u>
POSITIONS (FT/PT)	7/0	7/0	7/0	7/0	7/0	

ATTORNEY

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

Goals:

- Provide timely, accurate review of contracts; encourage other departments to be more responsive in entering and processing contracts.
- Review and update County Ordinances.
- Conduct training of County Staff.
- Promote better record filing, agenda management.
- Facilitate Board’s Legislative Agenda.
- Represent the County by handling claims and litigation in-house where possible.

Current Initiatives:

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

Program Descriptions:

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

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

Budget Highlights: The FY21 Recommended Budget reflects a \$64,108 or 3.7% over the Current Year Original Budget for the County Attorney’s Office. The main driver of the increase includes annualized performance increases and increases in fringe benefits.

PROGRAM SUMMARY

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
Attorney	711,235	789,397	779,289	844,582	833,781	-
Attorney - Social Services	927,963	932,016	933,023	952,490	951,740	-
Total	<u>1,639,198</u>	<u>1,721,413</u>	<u>1,712,312</u>	<u>1,797,072</u>	<u>1,785,521</u>	=

ATTORNEY

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,205,381	1,247,652	1,275,528	1,305,832	1,303,285	-
Other Employee Benefits	1,762	-	588	-	-	-
Employee Benefits	393,884	409,045	401,980	426,784	426,330	-
Total Personal Services	1,601,027	1,656,697	1,678,096	1,732,616	1,729,615	-
Operating Expenditures						
Professional Fees	-	3,500	252	3,500	3,500	-
						<i>Legal fees</i>
Maintenance Service	-	60	-	60	60	-
						<i>Equipment repair</i>
Other Purchased Services	14,064	13,496	11,785	13,696	13,446	-
						<i>Printing costs, online law references and music licenses</i>
Training & Conference	10,430	17,300	8,817	18,000	14,450	-
						<i>Personal mileage and required travel</i>
General Supplies	8,197	16,460	8,047	15,800	13,850	-
						<i>Office supplies, books & subscriptions, small equipment</i>
Operating Supplies	243	1,300	460	1,300	1,300	-
Other Operating Costs	5,237	12,600	4,855	12,100	9,300	-
						<i>Memberships & dues, legal & court costs, insurance claims & premiums</i>
Total Operating Exps.	38,171	64,716	34,216	64,456	55,906	-
Total Expenditures	<u>1,639,198</u>	<u>1,721,413</u>	<u>1,712,312</u>	<u>1,797,072</u>	<u>1,785,521</u>	-
Cost-Sharing Expenses	33,560	23,974	23,899	29,494	29,494	-
Contra-Expenses	(909,814)	(905,000)	(905,000)	(905,000)	(905,000)	-
						<i>Social Services' Attorneys and Paralegal charge back</i>
POSITIONS (FT/PT)	15/0	15/0	15/0	15/0	15/0	-

COUNTY COMMISSIONERS & MANAGER

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

Goals:

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

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

County Manager - Forsyth County operates under a Commissioner-Manager form of government. The Manager is tasked with translating and implementing the policies and programs established by the Board of

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

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

Initiatives:

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

Budget Highlights: The FY21 recommended budget for the Board of County Commissioners and Manager's Office reflects a net County dollar decrease of- \$25,162, or 2.0% from the FY20 Adopted Budget.

PROGRAM SUMMARY

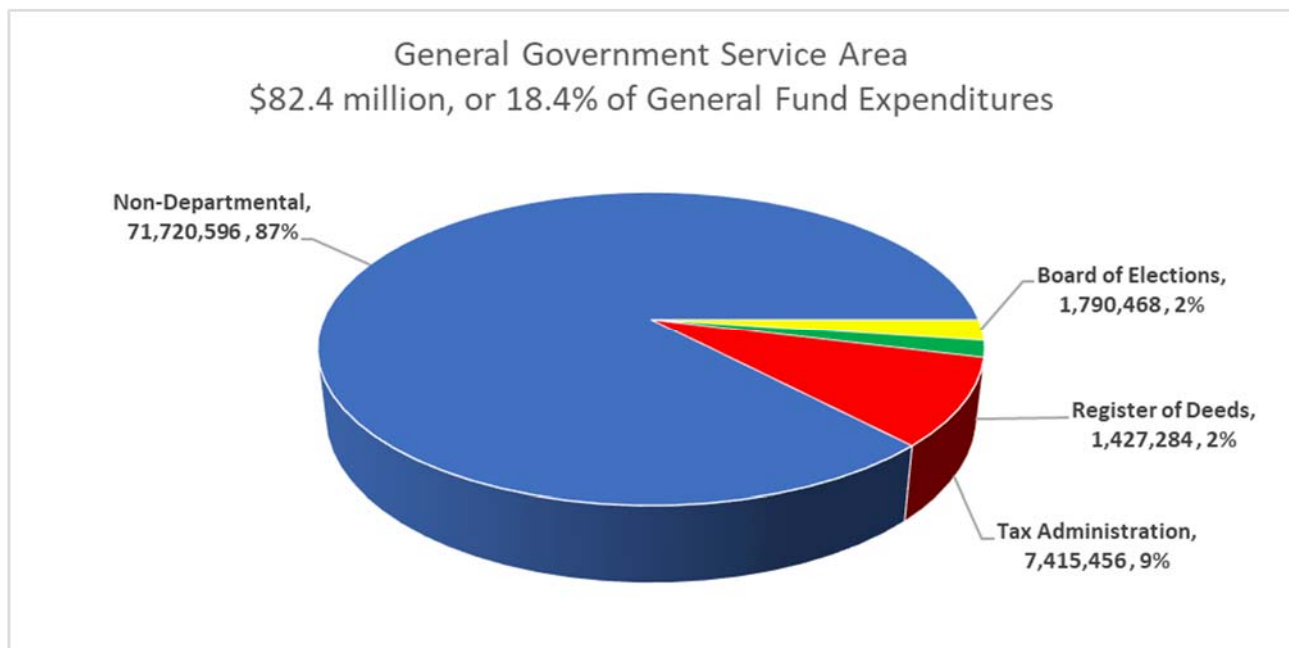
	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
Commissioners & Manager	1,172,583	1,240,720	1,242,297	1,357,157	1,215,558	-
TOTAL	<u>1,172,583</u>	<u>1,240,720</u>	<u>1,242,297</u>	<u>1,357,157</u>	<u>1,215,558</u>	=

COUNTY COMMISSIONERS & MANAGER

	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
<i>Personal Services</i>						
Salaries & Wages	804,840	829,862	857,947	848,874	829,409	-
Other Employee Benefits	2,478	1,900	1,728	1,900	1,900	-
Employee Benefits	246,359	251,558	249,067	265,695	259,321	-
Total Personal Services	1,053,677	1,083,320	1,108,742	1,116,469	1,090,630	-
<i>Operating Expenditures</i>						
Professional Fees	-	2,000	-	1,000	-	-
Rent	-	-	-	4,000	4,000	-
Other Purchased Services	40,863	59,850	51,292	120,500	56,625	-
Training & Conference	48,625	61,200	51,608	69,360	29,600	-
General Supplies	24,974	26,350	27,052	36,950	26,350	-
					<i>Office supplies, books & subscriptions, small equipment</i>	
Operating Supplies	68	500	50	500	250	-
Other Operating Costs	4,376	7,500	3,553	8,378	8,103	-
					<i>Insurance claims and professional memberships</i>	
Total Operating Exps.	118,906	157,400	133,555	240,688	124,928	-
TOTAL EXPENDITURES	<u>1,172,583</u>	<u>1,240,720</u>	<u>1,242,297</u>	<u>1,357,157</u>	<u>1,215,558</u>	-
Cost-Sharing Expenses	83,727	78,769	66,936	79,705	79,705	-
POSITIONS (FT/PT)	6/0	6/0	6/0	6/0	6/0	-



GENERAL GOVERNMENT SERVICE AREA



Operating Goals & Objectives:

To provide certain services and functions which are the responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate. This will be accomplished by:

- a. Administering fair and impartial elections and maintaining accurate voting records.
- b. Settling and executing County policies.
- c. Maintaining public records in accordance with regulations and statutes and making these records readily available to the public.
- d. Appraising property, processing property tax billings, and collecting taxes and fees.
- e. Appropriating funds for principal/interest requirements for general obligation bonds/installment purchases in the Debt Service Fund when due.

BOARD OF ELECTIONS

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

Goals:

- Promote integrity and innovation in the administration of fair and impartial elections.
- Ensure accuracy and proper maintenance of the voter registration files.
- Streamline and improve poll worker recruitment, retention, and performance.

Program Descriptions:

Registration & Maintenance - Maintain current records, ensure accurate counts of new and changed registrations, assign voters to correct districts (Congress, State, Senate, Judicial, State House, Municipality, Ward, Commissioner and School) and maintain voter records. Facilitates the

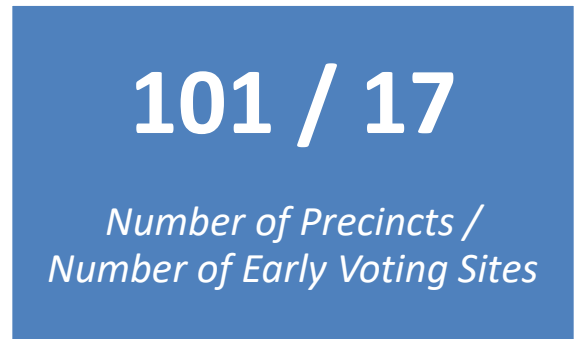
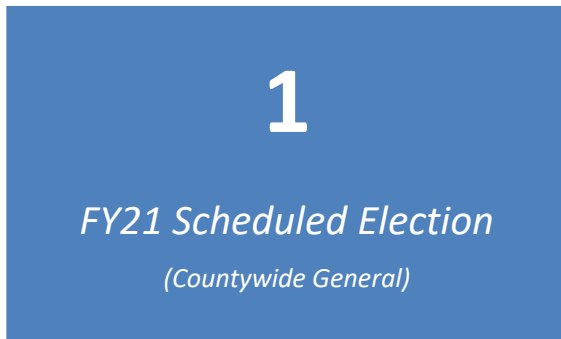
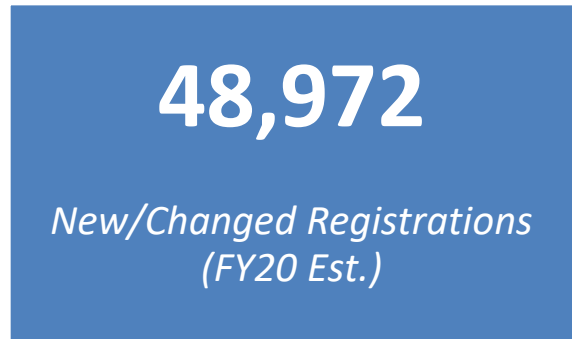
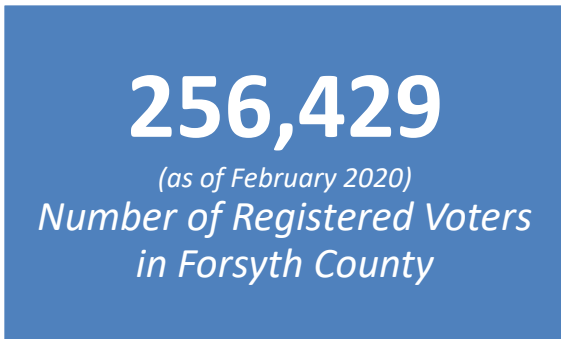
Key Performance Measures:

implementation of the National Voter Registration Act & North Carolina’s voter registration laws, sends verifications and confirmations to voters and keeps track of returns, and ensures the local registration system is compatible with the State’s registration system.

State, County & Municipal Elections - Conducts elections as required and/or requested by Federal, State and Local Governments.

Current Initiatives:

- Effectively administer the November 3, 2020 General Election.
- Expand online services to benefit voters and poll workers by offering videos, forms, voter education resources, and poll worker training tools.
- Effectively implement new voting machines.



Budget Highlights: The FY21 Recommended budget is a net \$102,887 or 6.1% increase in County Dollars. The primary driver of the FY21 continuation budget for the Board of Elections is the November 2020 General Election. The General Election includes races for President of the United States, US Senate and House of Representatives, North Carolina Governor, State Senate and House, State judicial seats, Register of Deeds, and County Commissioners. Since these elections require all 101 precincts to be open, there is no reimbursement to the County.

BOARD OF ELECTIONS

PROGRAM SUMMARY

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
Registration & Maint.	644,137	742,452	669,213	838,362	831,014	-
State, County & Mun. Elect.	680,131	945,129	796,050	1,066,077	959,454	-
Total	<u>1,324,268</u>	<u>1,687,581</u>	<u>1,465,263</u>	<u>1,904,439</u>	<u>1,790,468</u>	<u>-</u>

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	428,271	592,050	536,684	641,932	600,031	-
Other	500	-	-	-	-	-
Employee Benefits	125,263	178,590	162,888	190,796	187,656	-
Board Compensation	10,780	14,700	22,084	14,700	14,700	-
Total Personal Services	<u>564,814</u>	<u>785,340</u>	<u>721,656</u>	<u>847,428</u>	<u>802,387</u>	<u>-</u>
<i>Operating Expenditures</i>						
Professional Fees	483,725	638,908	550,082	668,857	593,737	-
Maintenance Service	49,015	42,873	23,804	60,700	60,156	-
Rent	32,355	38,386	33,084	48,931	48,931	-
Other Purchased Services	124,234	125,462	84,562	201,628	201,628	-
Training & Conference	10,800	17,633	15,476	17,619	10,185	-
General Supplies	49,740	16,933	13,306	24,369	32,054	-
Operating Supplies	8,453	8,821	22,164	21,782	28,265	-
Other Operating Costs	1,132	13,225	1,129	13,125	13,125	-
Total Operating Exps.	<u>759,454</u>	<u>902,241</u>	<u>743,607</u>	<u>1,057,011</u>	<u>988,081</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,324,268</u>	<u>1,687,581</u>	<u>1,465,263</u>	<u>1,904,439</u>	<u>1,790,468</u>	<u>-</u>
Cost-Sharing Expenses	79,958	78,557	79,767	78,375	78,375	-
<u>REVENUES</u>						
POSITIONS (FT/PT)	8/28	9/30	9/30	9/30	9/30	-

REGISTER OF DEEDS

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

Goals:

- Adhere to NC laws and statutory guidelines regarding the issuance and processing of all records
- Secure data while making it accessible and protecting integrity of data
- Leverage innovation both inside and outside the County to develop state of the art customer service

Program Descriptions:

Register of Deeds - provides the following services: Vital Records: files birth, death and marriage licenses; Real Estate Intake: receives & records real property deeds, deeds of trust, business incorporations, and other legal documents; Scanning Department: creates images for all real estate & vital records documents; Record Storage &

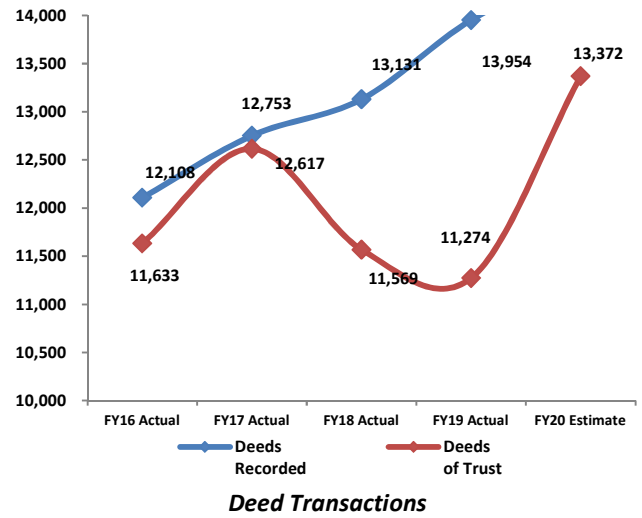
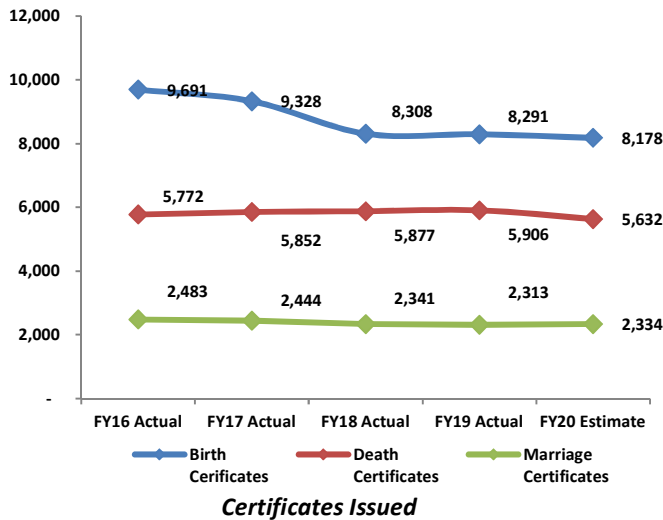
Retrieval: Area in which real estate records are stored and retrieved; UCC: Files and maintains Uniform Commercial Code Financing Statements for storage and retrieval.

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

Current Initiatives

- Identify efficient ways to convert microfilm to digital images.
- Continue to work with MIS and BIS to upgrade office technology and software support. Update payment for copies and recording fees by accepting credit and debit cards.
- Record, produce and maintain quality original and reproductions of public records.
- Assist NC Vital Records and the Secretary of State Office with the submission and acceptance of Vital Records and Real Estate documents.

Key Performance Measures:



Budget Highlights: For FY21 Recommended Expenditure Budget for the Register of Deeds is increasing \$2,707 or 0.19% over the Current Year Original budget. The Recommended Revenue Budget is increasing \$99,881 or 2.6% over Current Year Original.

REGISTER OF DEEDS

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted
Register of Deeds	1,202,413	1,304,021	1,228,528	1,370,067	1,300,814	-
Automation Enhancement	167,316	125,970	102,262	126,470	126,470	-
Total	<u>1,369,729</u>	<u>1,429,991</u>	<u>1,330,790</u>	<u>1,496,537</u>	<u>1,427,284</u>	<u>-</u>

	FY 18-19	FY 19-20		FY 20-21		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	805,420	869,140	842,676	919,361	870,873	-
Other Employee Benefits	2,062	315	312	315	315	-
Employee Benefits	384,262	417,016	375,261	434,291	413,876	-
					<i>Cellphone stipends</i>	
					<i>Includes Register of Deeds supplemental retirement</i>	
Total Personal Services	<u>1,191,744</u>	<u>1,286,471</u>	<u>1,218,249</u>	<u>1,353,967</u>	<u>1,285,064</u>	<u>-</u>

Operating Expenditures

Maintenance Service	18,256	24,000	18,773	24,000	24,000	-
					<i>Maintenance on imaging equipment, scanners, & other office equipment</i>	
Other Purchased Services	70,513	80,800	78,406	78,950	78,950	-
					<i>Automation funds to preserve old plats/deed books & digital imaging of old microfilm</i>	
Training & Conference	579	1,300	130	1,300	950	-
General Supplies	76,864	21,200	8,016	21,200	21,200	-
					<i>Statute updates, office supplies</i>	
Operating Supplies	1,970	2,970	6,481	3,470	3,470	-
					<i>Copier & imaging supplies; CDs; microfilm supplies; toner</i>	
Other Operating Costs	1,613	3,250	735	3,650	3,650	-
					<i>Insurance claims; memberships & dues, Space Rental</i>	
Total Operating Exps.	<u>169,795</u>	<u>133,520</u>	<u>112,541</u>	<u>132,570</u>	<u>132,220</u>	<u>-</u>

Capital Outlay	8,191	10,000	-	10,000	10,000	-
TOTAL EXPENDITURES	<u>1,369,730</u>	<u>1,429,991</u>	<u>1,330,790</u>	<u>1,496,537</u>	<u>1,427,284</u>	<u>-</u>

Cost-Sharing Expenses	96,072	78,081	81,647	92,334	92,334	-
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REVENUES	<u>4,461,186</u>	<u>3,779,219</u>	<u>5,039,837</u>	<u>3,879,100</u>	<u>3,879,100</u>	<u>-</u>
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POSITIONS (FT/PT)	20/1	20/1	20/1	20/2	19/2	-
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TAX ADMINISTRATION

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

Goals:

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

Program Descriptions:

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

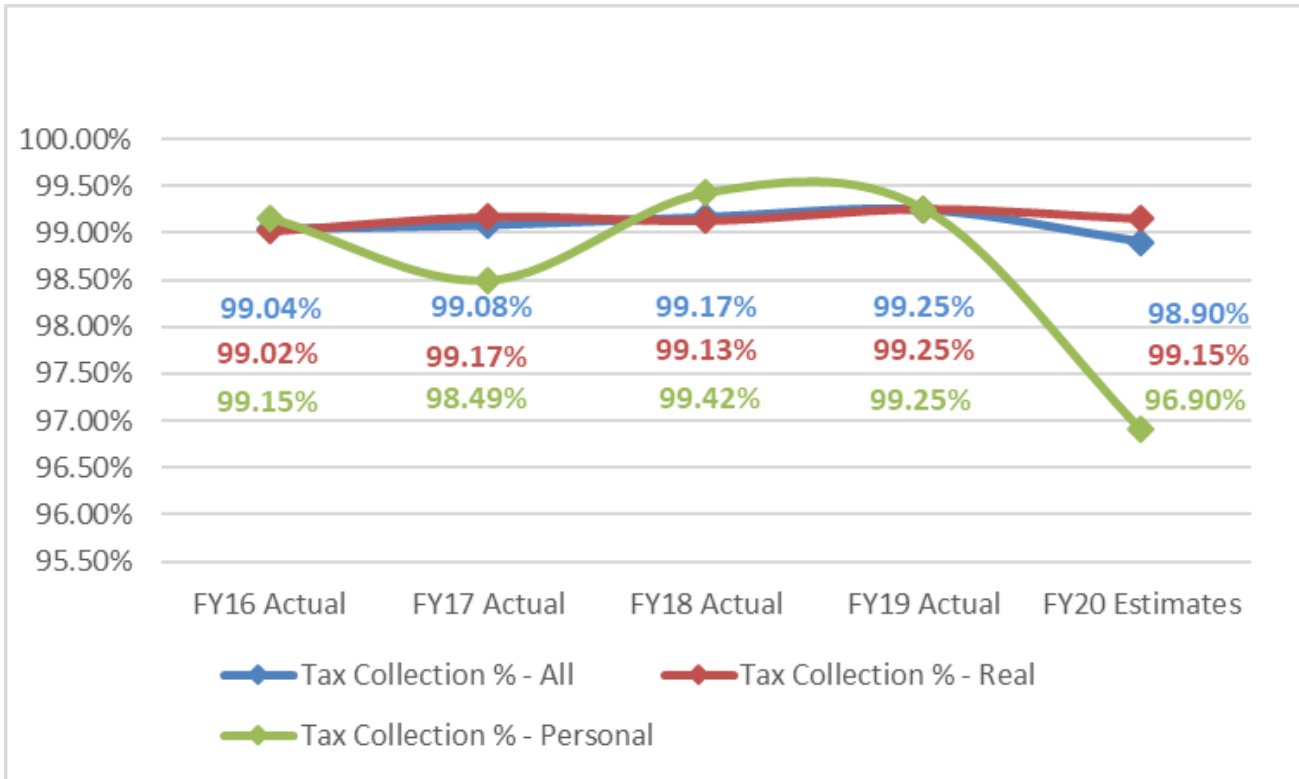
Performance Measures:

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

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

Current Initiatives:

- Maintain a current year levy collection rate of 99% for all annual bills charged to the Tax Collector after accounting for bankruptcy and foreclosure proceedings.
- Meet all stated real property assessment standards for the 2021 reappraisal as identified in NCDOR’s Reappraisal Standards, while also completing and implementing Tax Administration’s detailed reappraisal plan.
- Continue to maintain timely data on GeoData Explorer and the Public Web Access and increasing public awareness of this software through training.



FY19 Median Sales Ratio-Level – 88.28%

FY18 Price-Related Differential – 101.74%

Budget Highlights: Net County dollars in the FY21 Recommended Budget are increasing \$222,615 or 3.7%. The variance between the Requested and Recommended Budget is due to two Alternate Service Level requests that are not in the Recommended Budget along with some minor adjustments in various line items with the goal of keeping the department’s year over year budget increase more manageable.

TAX ADMINISTRATION

PROGRAM SUMMARY

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
Tax Assessing	3,874,098	3,487,997	3,657,863	3,750,345	3,591,522	-
Quadrennial Reappraisal	450,452	1,116,827	1,102,808	1,218,361	1,216,361	-
Tax Collection	2,233,960	2,469,991	2,491,360	2,722,158	2,607,573	-
Total	6,558,510	7,074,815	7,252,031	7,690,864	7,415,456	-

	FY 18-19	FY 19-20		FY 20-21		Adopted
	Actual	Original	Estimate	Request	Recommend	
EXPENDITURES						
Personal Services						
Salaries & Wages	3,123,536	3,354,411	3,294,566	3,446,504	3,437,393	-
Other Employee Benefits	7,312	150	312	150	150	-
					<i>Ipad & cellphone stipends</i>	
Employee Benefits	1,353,699	1,481,852	1,407,781	1,524,158	1,522,536	-
Board Compensation	3,700	3,500	3,500	3,500	3,500	-
Total Personal Services	4,488,247	4,839,913	4,706,159	4,974,312	4,963,579	-
Operating Expenditures						
Professional Fees	364,440	489,000	489,000	726,550	622,850	-
					<i>Audit services, motor vehicle pricing service, legal fees for foreclosures</i>	
Maintenance Service	2,050	3,530	3,530	6,030	6,030	-
					<i>Map reproducer, maintenance</i>	
Rent	144	216	216	216	216	-
Other Purchased Services	1,360,308	1,562,396	1,584,269	1,826,556	1,696,601	-
					<i>Software license, advertising, tax mail processing, collection svcs., insurance premiums</i>	
Training & Conference	37,803	47,620	47,620	49,170	22,060	-
					<i>Training for certification, required travel, personal mileage</i>	
General Supplies	20,631	49,735	34,440	28,775	26,775	-
					<i>Small equipment, books & subscriptions, office supplies</i>	
Operating Supplies	16,204	10,650	12,352	9,050	9,050	-
					<i>Envelopes, mapping paper, plotting paper, tapes, files</i>	
Other Operating Costs	28,972	71,755	44,055	70,205	68,295	-
					<i>Legal and court, memberships & dues, insurance claims</i>	
Total Operating Exps.	1,830,552	2,234,902	2,215,482	2,716,552	2,451,877	-
Capital Outlay	239,711	-	330,390	-	-	-
TOTAL EXPENDITURES	6,558,510	7,074,815	7,252,031	7,690,864	7,415,456	-
Cost-Sharing Expenses	271,544	180,398	116,202	118,418	118,418	-
REVENUES	1,026,210	1,124,242	1,017,550	1,292,268	1,242,268	-
POSITIONS (FT/PT)	73/1	73/1	73/1	73/1	73/1	

NON-DEPARTMENTAL

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

Account Descriptions:

Personal Services - includes funds for costs associated with Retiree Health Insurance (\$3,400,000), partially offset by Retiree paid premiums; costs associated with the County's Unemployment expenditures (\$150,000); OPEB (Other Post Employee Benefits) [\$1,600,000]; Salary Savings - since there is no way to predict which departments will have vacancies or how many vacancies there will be in a given year, Salaries & Wages are budgeted at 100% but a negative \$3,000,000 is included here to capture those vacancies. Departments are unable to claim vacant position savings until the County is able reach this negative savings number. Also included in the Personal Services category of Non-Departmental is the projected costs for the annual Employment Performance Pay System. For FY21, the recommended average increase is 1.08% with a

range of 1% to 1.15%. This is based on an average employee rating of 3.1.

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

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

Operating Transfers Out - Accounts for the annual transfer out to the Motive Equipment Replacement CPO and transfers to other funds and capital project ordinances. New for FY21 is the transfer to the Debt Service Fund.

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

PROGRAM SUMMARY

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
Non-Departmental	<u>20,486,473</u>	<u>10,768,261</u>	<u>75,457,472</u>	<u>74,943,860</u>	<u>71,720,596</u>	<u>-</u>

NON-DEPARTMENTAL

	FY 18-19 Prior Year	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salary Savings	-	(2,500,000)	-	(3,000,000)	(3,000,000)	-
Retiree Hospitalization	3,086,182	3,400,000	3,190,568	3,400,000	3,400,000	-
Retirement	(12,535)	-	-	-	-	-
Post Employment Benefits	-	1,600,000	1,600,000	1,600,000	1,600,000	-
Employment Performance Pay	-	1,939,314	-	1,108,452	634,188	-
Employer Share - 401k	-	-	-	2,549,000	-	-
Salary - Comp & Class	-	956,617	-	-	-	-
Retiree Life Insurance	10,326	10,000	8,000	10,000	10,000	-
Budget Reserve for Salaries	-	-	-	(3,000,000)	(3,000,000)	-
Unemployment	39,931	150,000	75,000	100,000	100,000	-
Total Personal Services	3,123,904	5,555,931	4,873,568	2,767,452	(255,812)	-
Operating Expenditures						
Professional Fees	70,305	85,000	75,000	85,000	85,000	-
					<i>Fee for year-end and single audit</i>	
Other Operating Costs	164,847	182,330	162,330	185,451	185,451	-
					<i>Memberships \$165,451, survivor benefits \$20,000</i>	
Prior Year Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
Contingency	-	1,100,000	-	1,100,000	1,100,000	-
					<i>\$300,000 general contingency, \$500,000 enhanced contingency, \$300,000 special gifts</i>	
Total Operating Exps.	235,152	3,167,330	237,330	3,170,451	3,170,451	-
Payments T/O Agencies	614,785	595,000	570,000	595,000	595,000	-
					<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$570K), School PEG channel (\$25K)</i>	
					<i>100% revenue offset</i>	
Operating Transfers Out	16,512,632	1,450,000	69,776,574	68,360,957	68,210,957	-
					<i>PYA includes Transfers to Motive Equipment CPO, Pay-Go CPO, and Parking Deck CPO</i>	
					<i>FY21 Request and Recommend include Transfer to Motive Equipment Replacement CPO</i>	
TOTAL EXPENDITURES	<u>20,486,473</u>	<u>10,768,261</u>	<u>75,457,472</u>	<u>74,893,860</u>	<u>71,720,596</u>	<u>-</u>
REVENUES	<u>344,057,147</u>	<u>335,083,459</u>	<u>355,491,019</u>	<u>410,900,314</u>	<u>370,001,492</u>	<u>-</u>

SPECIAL APPROPRIATIONS

Forsyth County funds various non-profit agencies and initiatives to provide services that span areas of County involvement not necessarily associated with departmental responsibilities. These requests are evaluated and approved on a year-by-year basis by the Board of Commissioners during the budget process.

	FY 18-19	FY 19-20		Request	FY 20-21	Adopted
	Actual	Original	Estimate		Recommend	
<i>Special Appropriations</i>						
TransAid - County Contribution	293,160	408,120	408,120	430,410	430,410	-
HARRY- Veteran Services	25,000	25,000	25,000	25,000	24,250	-
Experiment in Self-Reliance	26,695	86,695	86,695	75,000	25,894	-
Winston-Salem Foundation - Neighbors for Better Neighborhoods	1,863	10,000	10,000	70,200	1,807	-
United Way	7,695	9,695	9,695	11,000	7,464	-
Family Services - Family Justice Center Planning	25,000	-	-	-	-	-
SHARE Cooperative	5,000	10,000	10,000	300,000	4,850	-
Children's Law Center	35,000	50,000	50,000	50,000	33,950	-
Family Services - Battered Women's Shelter	-	20,000	20,000	40,000	-	-
Addiction Recovery Care Association	-	-	-	71,671	-	-
Family Services - Pre-K Initiative	-	-	-	979,200	-	-
Second Harvest Food Bank	-	-	-	100,000	-	-
Eliza's Helping Hands	-	-	-	25,000	-	-
CareNet Counseling	-	-	-	50,000	-	-
	419,413	619,510	619,510	2,227,481	528,625	-
Kaleideum	275,000	275,000	275,000	275,000	266,750	-
Old Salem	50,000	100,000	100,000	100,000	48,500	-
RiverRun Film Festival	15,000	20,000	20,000	20,000	14,550	-
Reynolda House	-	50,000	50,000	-	-	-
Arts Council	100,000	120,000	120,000	150,000	97,000	-
Natl Black Theatre Festival	65,000	75,000	75,000	75,000	63,050	-
Creative Corridors	325,000	-	-	-	-	-
Winston-Salem Theatre Alliance	-	10,000	10,000	90,000	-	-
Piedmont Land Conservancy	-	100,000	100,000	250,000	-	-
Triad Minority and Women's Business Expo	-	10,000	10,000	10,000	-	-
Winston-Salem/Forsyth County Arts Commission	-	-	-	10,000	-	-
The Conservation Fund - Shallow Ford	-	-	-	100,000	-	-
Crosby Scholars	-	-	-	200,000	-	-
IFB Solutions	-	-	-	200,000	-	-
Forsyth County Humane Society	-	-	-	45,190	-	-
	830,000	760,000	760,000	1,525,190	489,850	-
Total	<u>1,249,413</u>	<u>1,379,510</u>	<u>1,379,510</u>	<u>3,752,671</u>	<u>1,018,475</u>	<u>-</u>

DEBT SERVICE FUND

In 2012, the Forsyth County Board of Commissioners established a debt policy limiting the annual debt to fifteen percent (15%) of the total budget net of applicable revenue which would include ad valorem tax revenue related to debt leveling plans, reserved fund balance, lottery proceeds, and/or federal tax credits. On April 27, 2015, the Board of Commissioners amended the County debt policy on the maximum annual debt service percentage allowable to a straight eighteen percent (18%) of the appropriations in the annually adopted budgets as reflected in the budget ordinance.

On June 27, 2019, the Forsyth County Board of Commissioners voted to establish a Debt Service Fund to pay debt service on the County's outstanding bonds and other debt obligations. On September 12, 2019, the Forsyth County Board of Commissioners voted to establish a Capital Reserve Fund in order to create a safe harbor for resources to avoid the Debt Service Fund from becoming a yield restricted sinking fund that could negatively impact future earnings in the debt leveling plans.

The charts below demonstrate the amount of Debt Service that is required to be paid in Fiscal Year 2021 as well as the type of debt. The difference between the Current Year Original Total in the first chart compared to Current Year Original in the Debt by Service Area Chart and the Debt issuance Chart relates to budget reserves.

		FY 18-19	FY 19-20		Request	FY 20-21		Adopted
		Actual (In General Fund)	Original (In Debt Service Fund)	Estimate		Recommend (In Debt Service Fund)		
Debt Reserve for Courts		-	544,810	-	-	-	-	-
General Obligation Bonds		53,400,866	65,171,778	62,337,949	58,944,228	58,944,228	-	-
Non-General Obligation Debt		5,916,112	4,902,331	2,498,400	2,720,711	2,720,711	-	-
Installment Purchase Contracts		2,549,250	9,890,433	4,912,331	5,181,682	5,181,682	-	-
Total		61,866,228	80,509,352	69,748,680	66,846,621	66,846,621		
Debt By Service Area:								
	20-21%							
Animal Control	0.0%	423,355	262,715	262,715	-	-	-	-
Emergency Communications	0.2%	89,466	82,146	82,146	100,862	100,862	-	-
EMS	0.0%	65,450	33,578	33,578	32,617	32,617	-	-
Sheriff Administration	3.7%	2,635,605	2,567,987	2,567,987	2,501,663	2,501,663	-	-
Courts	1.6%	863,013	1,872,891	842,266	1,089,434	1,089,434	-	-
Total Public Safety	5.6%	4,076,889	4,819,317	3,788,692	3,724,576	3,724,576		
Health	0.4%	319,322	248,719	248,719	238,257	238,257	-	-
Social Services	1.5%	1,277,546	1,029,475	1,029,475	1,029,857	1,029,857	-	-
Youth Services	0.0%	54,471	33,802	33,802	-	-	-	-
Total Health/Social Svcs.	1.9%	1,651,339	1,311,996	1,311,996	1,268,114	1,268,114		
Forsyth Tech	10.8%	6,085,082	7,309,548	7,309,548	7,230,044	7,230,044	-	-
Schools	70.2%	41,872,802	49,882,597	49,058,597	46,905,862	46,905,862	-	-
Total Education	81.0%	47,957,884	57,192,145	56,368,145	54,135,906	54,135,906		
Library	3.5%	2,653,641	2,400,006	2,400,006	2,334,166	2,334,166	-	-
Parks	2.3%	2,202,682	2,295,141	2,295,141	1,545,906	1,545,906	-	-
Total Culture & Rec.	5.8%	4,856,323	4,695,147	4,695,147	3,880,072	3,880,072		
Technology	0.2%	137,410	117,190	117,190	129,246	129,246	-	-
General Services	1.3%	791,187	864,667	864,667	858,371	858,371	-	-
Administration/Other	4.3%	2,395,197	2,602,843	2,602,843	2,850,396	2,850,396	-	-
Total Admin./Other	5.7%	3,323,794	3,584,700	3,584,700	3,838,013	3,838,013		
Total	100%	<u>61,866,229</u>	<u>71,603,305</u>	<u>69,748,680</u>	<u>66,846,681</u>	<u>66,846,681</u>		

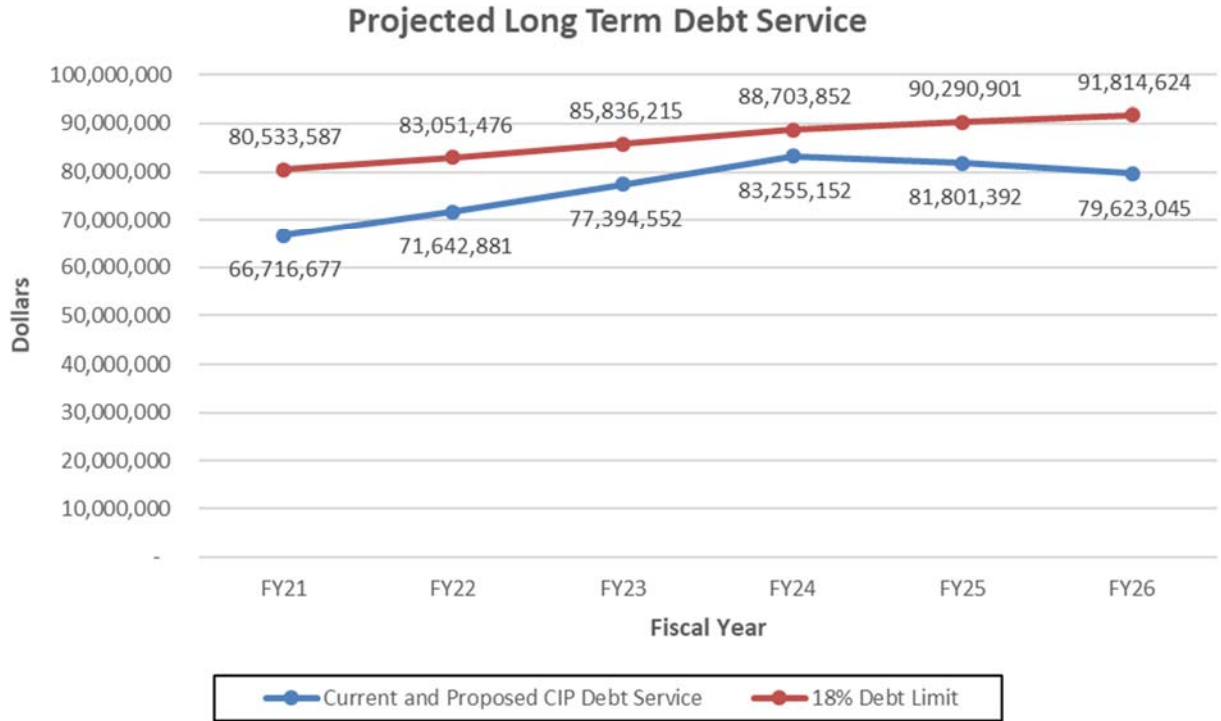
DEBT SERVICE FUND

The information below demonstrates Debt Service expenditures related to various debt issuances.

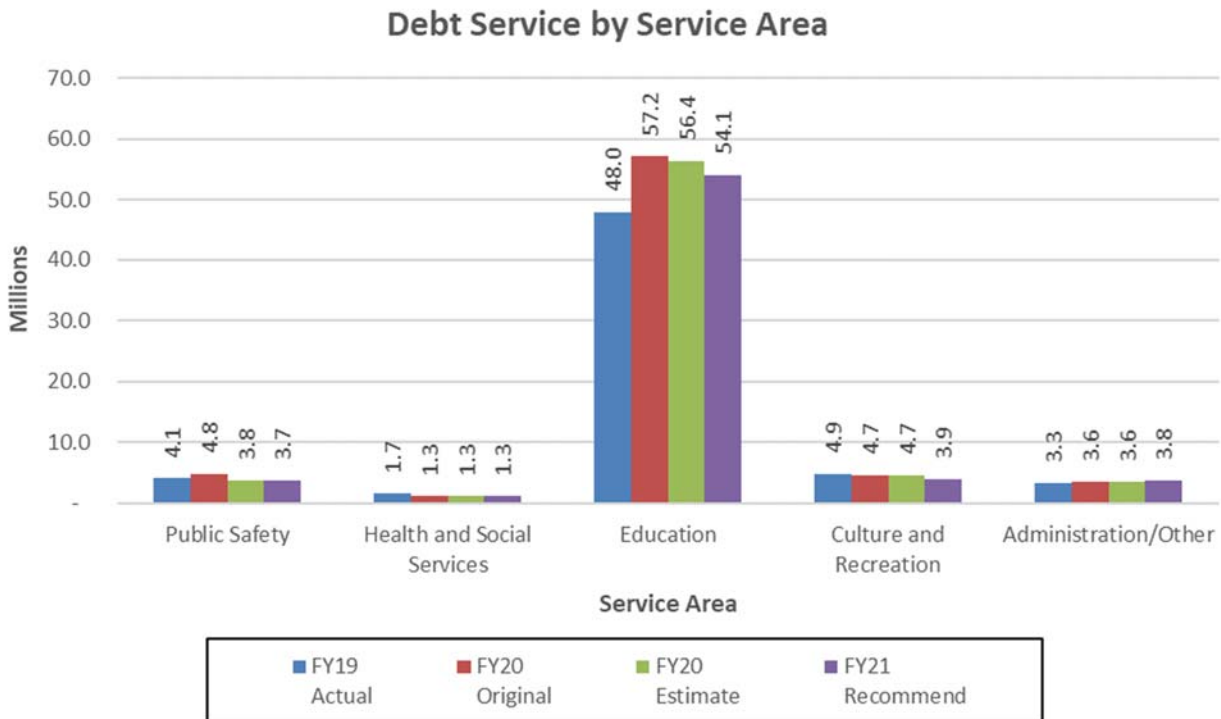
	FY 18-19 Actual	FY 19-20 Original	Estimate	Request	FY 20-21 Recommend	Adopted
<i>Debt by Issuance</i>						
2004 Schools VRDB	1,831,392	3,166,000	2,777,000	3,134,000	3,134,000	-
2007B Schools VRDB	2,397,587	2,753,000	2,318,000	2,754,000	2,754,000	-
2009 Educational Facilities Bonds	1,716,000	-	-	-	-	-
2009 Refunding	6,895,025	4,278,750	4,278,750	-	-	-
2010D QSCBs -Bonds	1,316,553	1,316,554	1,316,554	1,316,554	1,316,554	-
2010B GO P/I	4,809,000	-	-	-	-	-
2010C BABS - Bonds	3,845,300	8,425,300	8,425,300	-	-	-
2010A Public Improvement 2/3rds	1,558,525	1,515,575	1,515,575	-	-	-
2010E Refunding	4,376,200	7,115,900	7,115,900	13,791,300	13,791,300	-
2013 Public Improvement 2/3rds	877,531	866,032	866,032	854,532	854,532	-
2013 Educational Facilities	310,094	305,594	305,594	301,094	301,094	-
2013 Refunding	6,405,825	3,286,450	3,286,450	3,192,375	3,192,375	-
2014 Public Improvement 2/3rds	921,500	896,500	896,500	871,500	871,500	-
2014 Library Bonds	2,256,000	2,196,000	2,196,000	2,136,000	2,136,000	-
2015 Refunding Bonds	5,620,325	8,148,550	8,148,550	4,904,550	4,904,550	-
2014 Installment Purch (Refund)	836,404	808,991	808,991	786,824	786,824	-
2015 Installment Purch (Refund)	5,079,708	4,093,340	4,093,340	4,094,858	4,094,858	-
2017A Public Improvement 2/3rds	1,727,828	1,707,128	1,707,128	1,686,428	1,686,428	-
2017B GO P/I	6,536,181	6,397,682	6,397,682	6,259,182	6,259,182	-
2009 LOBS-Phillips Building	1,171,150	1,143,000	1,143,000	1,109,250	1,109,250	-
2012 LOBS-Phillips Building	1,378,100	1,355,400	1,355,400	1,322,800	1,322,800	-
2019 CWSRLF	-	-	-	288,721	288,721	-
2019 LOBS-Courts	-	1,040,625	10,000	300,000	300,000	-
2019A Public Improvement 2/3rds	-	1,923,175	1,923,175	1,917,213	1,917,213	-
2019B GO P/I	-	8,863,759	8,863,759	8,849,200	8,849,200	-
2020 Refunding Bonds	-	-	-	6,976,300	6,976,300	-
<u>Total Expenditures</u>	<u>61,866,228</u>	<u>71,603,305</u>	<u>69,748,680</u>	<u>66,846,681</u>	<u>66,846,681</u>	<u>-</u>
<u>REVENUE</u>	<u>6,303,465</u>	<u>49,482,380</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

DEBT SERVICE FUND

The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for fiscal years 2021 through 2026. Decisions related to the funding of new projects are considered within the framework of the debt policy. The "Proposed and Committed" is the debt service from all outstanding debt and proposed debt for future capital projects.



The chart below compares debt service requirements by service area. This chart clearly demonstrates the County's commitment to funding capital needs of the Winston-Salem/Forsyth County School System and Forsyth Technical Community College.



DEBT SERVICE FUND

TOTAL DEBT OUTSTANDING

Approved/Issued

<u>MATURITY DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>FEES</u>	<u>TOTAL</u>
JUNE 30,				
2021	44,483,650	22,179,027	54,000	66,716,677
2022	44,538,650	20,550,606	-	65,089,256
2023	44,648,650	18,092,833	-	62,741,483
2024	40,603,650	16,132,739	-	56,736,389
2025	41,788,650	14,164,036	-	55,952,686
2026	42,288,650	12,155,745	-	54,444,395
2027	41,488,650	10,374,029	-	51,862,679
2028	39,098,650	8,605,666	-	47,704,316
2029	38,903,650	7,234,857	-	46,138,507
2030	32,308,650	5,913,860	-	38,222,510
2031	24,258,650	4,642,713	-	28,901,363
2032	24,003,650	3,771,985	-	27,775,635
2033	20,053,650	3,038,739	-	23,092,389
2034	16,693,650	2,376,142	-	19,069,792
2035	16,688,650	1,830,545	-	18,519,195
2036	16,688,650	1,283,805	-	17,972,455
2037	10,333,650	737,064	-	11,070,714
2038	6,208,650	405,328	-	6,613,978
2039	6,208,650	207,875	-	6,416,525
2040	223,650	4,272	-	227,922
TOTAL	551,513,000	153,701,866	54,000	705,268,866

LEGAL DEBT LIMIT AND AVAILABLE CAPACITY

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

As mentioned earlier, in FY 2015, the Board of Commissioners amended its official debt policy limiting debt service to 18% of the total annually appropriated budget. The amended policy increases the County's capacity to take on additional debt for future projects while limiting future outstanding debt to a level much lower than the legal debt capacity allowed by General Statute.

<u>Legal Debt Margin</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
3,023,167,868	551,513,000	2,471,654,868

CAPITAL RESERVE FUND

Fund 106
Adopted 9-12-19
Amended:

The Capital Reserve Fund was established by the Board of Commissioners on September 12, 2019. The purpose of this fund is to create a repository for funds that the County chooses to set aside to fund its various capital projects or programs and avoid adverse tax consequences that could result in the imposition of yield restrictions.

	<u>ORIGINAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>		
	<u>BUDGET</u>	<u>BUDGET</u>	<u>TOTALS</u>	<u>ACTIVITY</u>	<u>FUTURE</u>
			<u>AT 6-30-20</u>	<u>2020-21</u>	<u>ACTIVITY</u>
Opening Balance	-	-	-	30,225,426	
Revenues					
Interest Earnings	-	-	119,515	-	
Transfer from the General Fund	96,581,077	96,581,077	95,598,054	66,760,957	
Refunding Bond Proceeds	-	264,144	264,144	-	
Total	96,581,077	96,845,221	95,981,713	66,760,957	
Total Resources	96,581,077	96,845,221	95,981,713	96,986,383	
Expenditures					
Transfer to the Debt Service Fund	65,504,557	65,768,701	65,756,287	66,846,681	
Budget Reserve	31,076,520	31,076,520	-	-	
Total	96,581,077	96,845,221	65,756,287	66,846,681	
Estimated Fund Balance	-	-	30,225,426	30,139,702	



SPECIAL REVENUE FUNDS

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

Coronavirus Relief Fund

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

Emergency Telephone System Special Revenue Fund

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

Law Enforcement Equipment Equitable Distribution Special Revenue Fund

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

Moser Bequest for Care of Elderly Special Revenue Fund

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

State Public School Building Capital Fund

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

Special Fire Tax District Fund

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

2016 Housing Grant Project Ordinance

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

2017 Housing Grant Project Ordinance

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

2018 Housing Grant Project Ordinance

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

2019 Housing Grant Project Ordinance

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

2020 Housing Grant Project Ordinance

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

CORONAVIRUS RELIEF FUND

Fund 270

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

BUDGET HIGHLIGHTS

The County received \$6,470,065 from the State through the 2020 COVID-19 Recovery Act which can be used for necessary expenditures incurred during the period of March 1, 2020 through December 20, 2020, due to the public health emergency related to the Coronavirus Disease 2019 that were not accounted for in the most recently approved budget as of March 27, 2020.

Federal guidance indicates that expenditures can be related to medical expenses, public health expenses, actions to facilitate public health measures, expenses associated with the provision of economic support, and other COVID-19 related expenses.

PROGRAM SUMMARY

	FY 19-20			FY 20-21	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
	6,470,065	50,000	6,420,065	6,420,065	-

CORONAVIRUS RELIEF FUND

	FY 19-20			FY 20-21	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	-	-	6,420,065	6,420,065	-
<u>Revenues:</u>					
Intergovernmental	6,470,065	6,470,065	-	-	-
Interest Earnings	-	-	-	-	-
Total	6,470,065	6,470,065	-	-	-
Total Resources	<u>6,470,065</u>	<u>6,470,065</u>	<u>6,420,065</u>	<u>6,420,065</u>	<u>-</u>
<u>Expenditures:</u>					
Payroll Expenses	3,040,612	-	3,040,612	3,040,612	-
Medical Expenses	500,000	50,000	450,000	450,000	-
Public Health Expenses	650,000	-	650,000	650,000	-
Economic Support	100,000	-	100,000	100,000	-
Grants to Municipalities	2,179,453	-	2,179,453	2,179,453	-
Total	6,470,065	50,000	6,420,065	6,420,065	-
Estimated Fund Balance	<u>-</u>	<u>6,420,065</u>	<u>-</u>	<u>-</u>	<u>-</u>

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

FUND 207 - Adopted 6-12-2003

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.65 per month E911 surcharge collected by the State of N.C. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute.

Expenditures offset with this revenue include, but are not limited to, CAD maintenance and telephone system including TDD lines for the hard of hearing and language lines for translation services.

PROGRAM SUMMARY

FY 19-20		<u>Request</u>	FY 20-21	
<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
1,124,123	342,357	1,035,663	1,035,663	-

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 19-20		<u>Request</u>	FY 20-21	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,268,862	1,675,354	1,708,846	1,708,846	-
<u>Revenues:</u>					
911 Fund Grant	-	-	-	-	-
E911 Surcharge	343,059	343,059	347,567	347,567	-
Interest Earnings	-	32,790	-	-	-
Kernersville PSAP	27,553	-	-	-	-
Fund Balance	753,511	-	688,096	688,096	-
Total	1,124,123	375,849	1,035,663	1,035,663	-
 Total Resources	 <u>2,392,985</u>	 <u>2,051,203</u>	 <u>2,744,509</u>	 <u>2,744,509</u>	 <u>-</u>
<u>Expenditures:</u>					
Salary	45,814	-	-	-	-
Maintenance Service	90,000	50,000	90,000	90,000	-
Other Purchased Services	335,000	129,048	275,000	275,000	-
Travel/Training	20,000	10,000	20,000	20,000	-
General Supplies	20,100	30,100	30,100	30,100	-
Equipment	600,000	110,000	600,000	600,000	-
Aid to the Government Agencies	13,209	13,209	20,563	20,563	-
Debt	-	-	-	-	-
Total Expenditures	1,124,123	342,357	1,035,663	1,035,663	-
 Estimated Fund Balance	 <u>1,268,862</u>	 <u>1,708,846</u>	 <u>1,708,846</u>	 <u>1,708,846</u>	 <u>-</u>

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

The FY21 Request includes an Alternate Service Level request of \$92,000 for a lease agreement for a joint Vice-Narcotics unit with the City of Winston-Salem with the City actually paying a greater portion of expenditures. In addition to that Alternate Service Level request - which is not in the FY21 Recommended Budget - the Sheriff is requesting to use \$20,000 to offset the costs of equipment.

PROGRAM SUMMARY

FY 19-20			FY 20-21	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
102,750	127,576	112,000	20,000	-

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 19-20		FY 20-21		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,037,829	1,037,829	953,744	953,744	-
<u>Revenues:</u>					
Intergovernmental	25,000	30,363	25,000	25,000	-
Interest Earnings	5,000	13,128	5,000	5,000	-
Total	30,000	43,491	30,000	30,000	-
Total Resources	<u>1,067,829</u>	<u>1,081,320</u>	<u>983,744</u>	<u>983,744</u>	<u>-</u>
<u>Expenditures:</u>					
Supplies & Small Equipment	38,550	12,398	102,000	10,000	-
Training	-	12,150	-	-	-
Capital Equipment > \$5,000	38,200	38,200	10,000	10,000	-
Emergency Vehicles	26,000	64,828	-	-	-
Total	102,750	127,576	112,000	20,000	-
Estimated Fund Balance	<u>965,079</u>	<u>953,744</u>	<u>871,744</u>	<u>963,744</u>	<u>-</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

FUND 208 - Adopted 12-18-2006

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

In October 2005, the Forsyth County Department of Social Services received a bequest of \$269,277 from the estate of Mr. O. Moser. The program is designed to provide assistance and special requests for the elderly population of Forsyth County.

There has been very little activity in the current fiscal year. The Department of Social Services is reviewing this program and looking to make changes to better use these funds as the benefactor intended.

PROGRAM SUMMARY

FY 19-20			FY 20-21	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	1,061	50,000	50,000	-

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 19-20		FY 20-21		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Opening Balance	298,580	298,580	302,012	302,012	-
<u>Revenues:</u>					
Interest Earnings	1,000	4,493	1,000	1,000	-
Total	1,000	4,493	1,000	1,000	-
Total Resources:	<u>299,580</u>	<u>303,073</u>	<u>303,012</u>	<u>303,012</u>	<u>-----</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	1,061	50,000	50,000	-
Total	50,000	1,061	50,000	50,000	-
Estimated Fund Balance	<u>249,580</u>	<u>302,012</u>	<u>253,012</u>	<u>253,012</u>	<u>-----</u>

STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

Fund 220

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

	<u>ORIGINAL</u> <u>BUDGET</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>TOTALS</u> <u>AT 6-30-20</u>	<u>ESTIMATE</u> <u>ACTIVITY</u> <u>2020-21</u>	<u>FUTURE</u> <u>ACTIVITY</u>
Opening Balance	-	-	-	1,280,837	Estimated future activity depends on availability of funds from State.
Revenues					
Tfr From Special Revenue Fund	-	-	1,145,757	-	
Tfr Fr SR Fd.-Res. Equity	-	-	184,565	-	
Fund Balance	145,400	1,330,150	-	-	
State Public School Bldg. Cap.	436,200	39,512,375	36,707,227	-	
Lottery Proceeds	-	59,169,264	58,759,230	3,650,000	
County Match (Bond Fd)	-	14,824,133	10,661,097	-	
Interest Earnings	-	162,074	162,074	-	
Total	581,600	114,997,996	107,619,950	3,650,000	
Total Resources	581,600	114,997,996	107,619,950	3,650,000	
Expenditures					
School Construction Projects	581,600	51,666,898	47,579,883	-	
Debt Service Paid with Lottery Proceeds	-	59,169,264	58,759,230	3,650,000	
Total	581,600	110,836,162	106,339,113	3,650,000	
Estimated Fund Balance	-	-	1,280,837	-	

SPECIAL FIRE TAX DISTRICTS FUNDS

		Est. Avail.						Fund 201	
	FY20	Fund	FY20	FY21	FY21	FY21	Tax Rate	Fund	Total
	Approp.	Balance	Tax Rate	Req.	Recom.	Adopted	Revenue	Balance	Approp.
		at 5/01/20						Approp.	Approp.
Beeson Cross Rds* (F)	302,650	15,782	.0950	.0950	.0950		308,496	13,000	321,496
Beeson Cross Rds SD	32,758	1,703	.0950	.0950	.0950		33,081	1,703	34,784
Belews Creek** (P)	402,318	17,776	.1100	.1100	.1100		404,431	17,776	422,207
City View* (P)	42,116	1,833	.1050	.1000	.1000		42,989	1,833	44,822
Clemmons** (F)	1,720,468	154,665	.0600	.0600	.0600		1,666,748	133,689	1,800,437
Forest Hill**	14,082	422	.1150	.1150	.1150		12,570	422	12,992
Griffith* (P)	161,918	5,276	.0650	.0650	.0650		149,014	5,276	154,290
Gumtree** (P)	71,260	2,231	.1000	.1000	.1000		70,846	2,231	73,077
Horneytown** (P)	322,770	7,885	.1500	.1500	.1500		320,423	7,885	328,308
King of Forsyth Co. ** (F)	567,011	12,382	.0750	.0750	.0750		579,360	12,000	591,360
Lewisville** (F)	1,499,547	56,311	.0800	.0800	.0800		1,506,959	56,311	1,563,270
Mineral Springs** (P)	211,416	13,455	.1150	.1150	.1150		213,909	13,455	227,364
Min. Springs SD	8,254	603	.1150	.1150	.1150		8,371	603	8,974
Mt. Tabor** (F)	88,424	3,560	.0850	.0850	.0850		88,642	2,500	91,142
Old Richmond** (P)	452,014	19,942	.0950	.0950	.0950		444,508	19,467	463,975
Piney Grove* (F)	852,628	31,674	.1400	.1400	.1400		860,797	31,674	892,471
Rural Hall** (F)	467,061	26,645	.1050	.1150	.1050		485,907	26,645	512,552
Salem Chapel** (P)	110,892	12,133	.1200	.1200	.1200		109,751	12,133	121,884
South Fork* (F)	5,853	5,727	.0600	.0600	.0600		5,913	5,727	11,640
Talley's Crossing** (P)	213,531	10,846	.1050	.1000	.1000		199,334	10,846	210,180
Triangle*	110,506	8,217	.0920	.0920	.0920		114,909	8,217	123,126
Union Cross** (P)	338,150	10,006	.1200	.1200	.1200		338,517	10,006	348,523
Vienna* (F)	660,211	28,371	.0850	.0850	.0850		660,052	20,000	680,052
Walkertown** (P)	392,181	18,593	.1000	.1000	.1000		388,414	18,593	407,007
West Bend*	51,993	-	.0800	.0800	.0800		51,649	-	51,649
County Overlay	730,645	-	.0073	.0073	.0073		766,799	-	766,799
*Fire Protection District			(P) Part-Time Employees					(F) 24 Hour Employees	
**Fire/Rescue Districts			SD = Service District						

2016 HOUSING GRANT PROJECT ORDINANCE

Fund 242

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-20</u>	ACTIVITY <u>2020-21</u>	FUTURE <u>ACTIVITY</u>
Opening Balance	0	0	0	0	0
Revenues					
2015 WSFC HOME	176,400	176,400	165,000	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	27,690	27,690	25,125	0	0
2015 Urgent Repair Program	100,000	100,000	89,560	0	0
Interest Earnings	0	0	506	0	0
Total	316,090	316,090	292,191	0	0
Total Resources	316,090	316,090	292,191	0	0
Expenditures					
2015 WSFC HOME	176,400	176,400	165,000	0	0
2015 WSFC HOME Local Match	39,690	39,690	37,631	0	0
2015 Urgent Repair Program	100,000	100,000	89,560	0	0
Total	316,090	316,090	292,191	0	0
Estimated Fund Balance	0	0	0	0	0

2017 HOUSING GRANT PROJECT ORDINANCE

Fund 243

This fund is used to account for new grants/projects that will begin in FY 2017

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-20</u>	ACTIVITY <u>2020-21</u>	FUTURE <u>ACTIVITY</u>
Opening Balance	0	0	0	0	0
Revenues					
2016 WSFC HOME	170,000	170,700	170,100	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	26,250	26,250	26,250	0	0
2016 Urgent Repair Program	100,000	100,000	87,499	0	0
NCHFA ESFR	225,000	225,000	123,910	0	0
Interest Earnings	0	0	538	0	0
Total	533,250	533,950	420,297	0	0
Total Resources	533,250	533,950	420,297	0	0
Expenditures					
2016 WSFC HOME	170,000	170,700	170,100	0	0
2016 WSFC HOME Local Match	38,250	38,250	38,788	0	0
2016 Urgent Repair Program	100,000	100,000	87,499	0	0
NCHFA ESFR	225,000	225,000	123,910	0	0
Total	533,250	533,950	420,297	0	0
Estimated Fund Balance	0	0	0	0	0

2018 HOUSING GRANT PROJECT ORDINANCE

Fund 244

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	0	0	0	138,887	62,500
Revenues					
2017 WSFC HOME	170,000	170,000	154,337	15,663	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	26,250	26,250	26,250	0	0
2017 Urgent Repair Program	100,000	100,000	91,425	0	0
Forsyth County IDA	34,332	34,332	34,332	0	0
CDBG Program Income	125,000	125,000	100,398	24,602	0
CDBG NSP	800,000	2,000,000	1,166,004	0	0
Interest Earnings	0	0	843	200	0
Total	1,267,582	2,467,582	1,585,589	40,465	0
Total Resources	1,267,582	2,467,582	1,585,589	179,352	62,500
Expenditures					
2017 WSFC HOME	170,000	170,000	155,180	15,863	0
2017 WSFC HOME Local Match	38,250	38,250	27,943	10,307	0
2017 Urgent Repair Program	100,000	100,000	91,425	0	0
Forsyth County IDA	34,332	34,332	6,150	28,182	0
CDBG Program Income	125,000	125,000	0	62,500	62,500
CDBG NSP	800,000	2,000,000	1,166,004	0	0
Total	1,267,582	2,467,582	1,446,702	116,852	62,500
Estimated Fund Balance	0	0	138,887	62,500	0

2019 HOUSING GRANT PROJECT ORDINANCE

Fund 245

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-20</u>	ACTIVITY <u>2020-21</u>	FUTURE <u>ACTIVITY</u>
Opening Balance	0	0	0	154,642	101,099
Revenues					
2018 WSFC HOME	262,000	262,000	89,400	86,300	78,442
Municipalities	10,000	12,000	12,000	0	0
Transfer from General Fund	46,950	46,950	46,950	0	0
2018 Urgent Repair Program	100,000	100,000	91,237	0	0
HOME Program Income	425,000	405,000	343,593	61,407	0
CDBG NSP Program Income	50,000	200,000	161,048	0	0
Interest Earnings	0	0	5,358	2,500	0
Total	893,950	1,025,950	749,586	150,207	78,442
Total Resources	893,950	1,025,950	749,586	304,849	179,541
Expenditures					
2018 WSFC HOME	262,000	262,000	94,758	88,800	78,442
2018 WSFC HOME Local Match	56,950	58,950	44,000	14,950	0
2018 Urgent Repair Program	100,000	100,000	91,237	0	0
HOME Program Income	425,000	405,000	203,901	100,000	101,099
CDBG NSP Program Income	50,000	200,000	161,048	0	0
Total	893,950	1,025,950	594,944	203,750	179,541
Estimated Fund Balance	0	0	154,642	101,099	0

2020 HOUSING GRANT PROJECT ORDINANCE

Fund 246

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-20</u>	ACTIVITY <u>2020-21</u>	FUTURE <u>ACTIVITY</u>
Opening Balance	0	0	0	54,338	(0)
Revenues					
2019 WSFC HOME	241,500	241,500	6,780	100,000	134,720
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	42,338	42,338	42,338	0	0
2019 Urgent Repair Program	100,000	100,000	16,799	83,201	0
NCHFA ESFR 20	190,000	190,000	0	100,000	90,000
Interest Earnings	0	0	109	109	0
Total	585,838	585,838	78,026	283,310	224,720
Total Resources	585,838	585,838	78,026	337,648	224,720
Expenditures					
2019 WSFC HOME	241,500	241,500	6,889	100,109	134,720
2019 WSFC HOME Local Match	27,169	27,169	0	27,169	0
2019 County Local Match	27,169	27,169	0	27,169	0
2019 Urgent Repair Program	100,000	100,000	16,799	83,201	0
NCHFA ESFR 20	190,000	190,000	0	100,000	90,000
Total	585,838	585,838	23,688	337,648	224,720
Estimated Fund Balance	0	0	54,338	0	0

2021 HOUSING GRANT PROJECT ORDINANCE

Fund 247

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-20</u>	ACTIVITY <u>2020-21</u>	FUTURE <u>ACTIVITY</u>
Opening Balance	0	0	0	178,182	40,000
Revenues					
2020 WSFC HOME	264,700	264,700	0	64,700	200,000
Municipalities	10,000	10,000	0	10,000	0
Transfer from General Fund	49,558	49,558	0	49,558	0
2020 Urgent Repair Program	100,000	100,000	0	16,000	84,000
Forsyth County IDA	28,182	28,182	28,182	0	0
CDBG Program Income	150,000	150,000	150,000		
Total	602,440	602,440	178,182	140,258	284,000
Total Resources	602,440	602,440	178,182	318,440	324,000
Expenditures					
2020 WSFC HOME	264,700	264,700	0	64,700	200,000
2020 WSFC HOME Local Match	29,779	29,779	0	9,779	20,000
2020 County Local Match	29,779	29,779	0	9,779	20,000
2020 Urgent Repair Program	100,000	100,000	0	16,000	84,000
Forsyth County IDA	28,182	28,182	0	28,182	
CDBG Program Income	150,000	150,000	0	150,000	
Total	602,440	602,440	0	278,440	324,000
Estimated Fund Balance	0	0	178,182	40,000	0



Capital Projects Ordinances (CPO)

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

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

2011 LIBRARY BOND CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	7,250,706	1,644,544
Revenues					
Interest Earnings	-	-	655,341	-	-
Special Gifts	-	394,089	381,919	-	-
RJ/MM Reynolds Foundation	-	-	50,000	-	-
Winston-Salem Foundation Grant	-	52,500	52,500	-	-
Transfer from General Fund	-	1,611,451	1,611,451	-	-
Transfer from 2008 PayGo CPO	240,000	240,000	240,000	-	-
Transfer from 2016 Pay-Go CPO	-	1,611,451	1,611,451	-	-
Bond Proceeds	40,000,000	40,000,000	34,000,000	-	-
Bond Premium	-	2,920,098	2,920,098	-	-
Total	40,240,000	46,829,589	41,522,760	-	-
Total Resources	40,240,000	46,829,589	41,522,760	7,250,706	1,644,544
Expenditures					
Library - Central	28,000,000	26,291,201	26,232,818	-	-
Library - Branches	12,000,000	-	-	-	-
Kernersville Branch Library	-	6,375,840	6,179,339	29,053	-
Clemmons Branch Library	-	6,667,824	695,896	5,502,081	-
Other Branches	-	711,724	358,545	75,028	-
Library Planning	240,000	240,000	235,420	-	-
Debt Issuance Costs	-	543,000	530,036	-	-
Transfer to General Fund	-	40,000	40,000	-	1,644,544
Library - NPR	-	5,960,000	-	-	-
Total	40,240,000	46,829,589	34,272,054	5,606,162	1,644,544
Estimated Fund Balance	-	-	7,250,706	1,644,544	-

2016 KALEIDEUM MUSEUM CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	5,402,093	18,752,093
Revenues					
NC Cult'rl Resources Museum Grant	-	1,000,000	1,000,000	-	-
City of Winston-Salem	-	2,000,000	-	2,000,000	-
Interest Earnings	-	100,000	231,845	-	-
Sale of Surplus Property	12,800,000	-	-	-	-
Other Sales	1,000,000	-	-	-	-
Sale of Real Property	-	2,850,000	2,843,912	-	-
Special Gifts	340,000	-	-	-	-
Miscellaneous Income	700,000	200,000	-	-	-
Transfer from General Fund	2,500,000	2,500,000	2,500,000	-	-
Bond Proceeds	-	23,850,000	-	23,850,000	-
Total	17,340,000	32,500,000	6,575,757	25,850,000	-
Total Resources	17,340,000	32,500,000	6,575,757	31,252,093	18,752,093
Expenditures					
Kaleideum - Exhibit Design Costs	-	500,000	500,000	-	-
New Family Museum Construction	17,340,000	32,000,000	673,664	12,500,000	18,752,093
Total	17,340,000	32,500,000	1,173,664	12,500,000	18,752,093
Estimated Fund Balance	-	-	5,402,093	18,752,093	-

2016 2/3RDS BONDS CPO

Fund 389 - Adopted: 8-22-2016
 Amended: 7-11-2016
 10-18-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	474,097	327,821
Revenues					
Bond Proceeds	6,000,000	6,000,000	5,651,835	-	-
Bond Premium	-	-	348,558	-	-
Interest Earnings	-	-	87,241	-	-
Other Reimbursements	-	-	1,750	-	-
Transfer from 2009 Phillips Bldg CPO	-	701,621	701,621	-	-
Total	6,000,000	6,701,621	6,791,005	-	-
Total Resources	6,000,000	6,701,621	6,791,005	474,097	327,821
Expenditures					
Parks & Recreation Capital Mtnce	2,000,000	2,000,000	1,828,217	10,000	161,783
County Capital Mtnce/Repair	4,000,000	3,982,267	3,769,337	136,276	76,654
Transfer to 2009 Phillips Bldg CPO	-	719,354	719,354	-	-
Transfer to General Fund	-	-	-	-	-
Total	6,000,000	6,701,621	6,316,908	146,276	238,437
Estimated Fund Balance	-	-	474,097	327,821	89,384

2016 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 390 - Adopted: 8-22-2016
Amended: 2-15-2018

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. Bond proceeds issued every other year with \$1.735m transferred annually from the General Fund. Appropriated \$1.735m in FY2017 & FY2018. In FY2019, a new issue of 2/3rds bonds will be appropriated into a new CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	953,782	-
Revenues					
Bond Proceeds	8,500,000	8,500,000	8,006,766	-	-
Bond Premium	-	-	493,790	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	215,132	-	-
Total	10,235,000	11,970,000	12,185,688	-	-
Total Resources	10,235,000	11,970,000	12,185,688	953,782	-
Expenditures					
Schools Capital Outlay	10,235,000	11,888,371	11,151,305	953,782	-
Debt Issuance Costs	-	-	-	-	-
Transfer to the Public School Building Capital Fund	-	81,629	80,601	-	-
Transfer to the General Fund	-	-	-	-	-
Total	10,235,000	11,970,000	11,231,906	953,782	-
Estimated Fund Balance	-	-	953,782	-	-

2016 SCHOOLS CPO

Fund 393 - Adopted: 12-19-2016

Amended: 4-24-2017, 8-31-2017

10-12-2017, 1-18-2018

4-12-2018, 4-26-2018

5-24-2018, 11-15-2018

12-6-2018, 6-27-2019

2-27-2020, 4-2-2020

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	178,068,785	178,079,925
Revenues					
Bond Proceeds	350,000,000	350,000,000	163,625,000	-	174,666,221
Interest Earnings	813,953	813,953	3,260,099	300,000	600,000
Net Issue Premium	-	-	11,708,779	-	-
Total	350,813,953	350,813,953	178,593,878	300,000	175,266,221
Total Resources	350,813,953	350,813,953	178,593,878	178,368,785	353,346,146
Expenditures					
Debt Issuance Costs	813,953	813,953	525,093	288,860	-
Schools Capital Projets - Reserve	350,000,000	239,790,958	-	-	239,790,958
Maintenance & Technology Projects	-	19,435,000	-	-	1,535,338
Building Capital Projects	-	85,574,041	-	-	85,574,041
Safety & Traffic Projects	-	5,200,001	-	-	5,200,001
Transfer to General Fund	-	-	-	-	-
Total	350,813,953	350,813,953	525,093	288,860	332,100,338
Estimated Fund Balance	-	-	178,068,785	178,079,925	21,245,808

2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

Fund 394 - Adopted: 12-19-2016

Amended: 4-24-2017

11-30-2017, 2-27-2019

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	33,538,483	33,538,483
Revenues					
Bond Proceeds	65,000,000	65,000,000	30,387,500	-	32,500,000
Interest Earnings	151,163	151,163	1,053,918	-	-
Net Issue Premium	-	-	2,174,488	-	-
Total	65,151,163	65,151,163	33,615,906	-	32,500,000
Total Resources*	65,151,163	65,151,163	33,615,906	33,538,483	66,038,483
Expenditures					
Debt Issuance Costs	151,163	151,163	77,423	-	73,740
Oak Grove Phases 3 and 4	-	6,250,000	-	-	21,000,000
Learning Commons	-	-	-	-	21,000,000
Transportation Center Addition	-	-	-	-	6,400,000
Aviation Center	-	10,000,000	-	-	16,600,000
Budget Reserve	65,000,000	48,750,000	-	-	-
Transfer to General Fund	-	-	-	-	447,870
Total*	65,151,163	65,151,163	77,423	-	65,521,610
Estimated Fund Balance	-	-	33,538,483	33,538,483	516,873

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

2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	7,654,361	7,654,361
Revenues					
Bond Proceeds	15,000,000	15,000,000	7,012,500	-	7,500,000
Interest Earnings	34,884	34,884	157,923	-	-
Net Issue Premium	-	-	501,805	-	-
Total	15,034,884	15,034,884	7,672,228	-	7,500,000
Total Resources	15,034,884	15,034,884	7,672,228	7,654,361	15,154,361
Expenditures					
Debt Issuance Costs	34,884	34,884	17,867	-	-
Parks Facilities Budget Reserve	15,000,000	7,500,000	-	-	-
Arcitectural & Engineering Design	-	775,000	-	-	-
Union Cross Playground	-	150,000	-	-	-
Walkertown Playground	-	150,000	-	-	-
421 River Park Playground	-	50,000	-	-	-
Tanglewood Golf Upgrades	-	2,625,000	-	-	-
Tanglewood Roadway Improvement	-	-	-	-	1,050,000
Tanglewood Multi-Use Trail	-	-	-	-	860,000
Tanglewood Par 3 Greens	-	-	-	-	562,500
Horizon's Playground	-	-	-	-	145,500
Kernersville Lake Playground	-	-	-	-	145,500
CG Hill Playground	-	-	-	-	145,500
Tanglewood Clubhouse	-	-	-	-	-
Triad Park - Greenway	-	-	-	-	300,000
Horizons Park Master Plan Phase 1	-	-	-	-	2,000,000
Multi-Use Agricultural Event Center	-	-	-	-	4,485,000
Transfer to General Fund	-	-	-	-	27,318
Total	15,034,884	11,284,884	17,867	-	9,721,318
Estimated Fund Balance	-	3,750,000	7,654,361	7,654,361	-

2017 COURT FACILITIES CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	1,913,349	32,296,025
Revenues					
Bond Proceeds	5,000,000	115,915,200	4,709,862	55,000,000	55,000,000
Installment Purchase	-	-	1,372,136	-	-
Interest Earnings	-	101,000	168,083	-	-
Net Issue Premium	-	-	290,465	-	-
Total	5,000,000	116,016,200	6,540,546	55,000,000	55,000,000
Total Resources	5,000,000	116,016,200	6,540,546	56,913,349	87,296,025
Expenditures					
Debt Issuance Costs	-	101,000	-	-	-
Design/Architect/Engineering/Land	-	-	4,627,197	24,617,324	85,654,167
Transfer to General Fund	-	-	-	-	-
Capital Outlay - B/O	5,000,000	115,915,200	-	-	-
Total	5,000,000	116,016,200	4,627,197	24,617,324	85,654,167
Estimated Fund Balance	-	-	1,913,349	32,296,025	1,641,858

2017 TANGLEWOOD BUSINESS PARK CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	1,652,644	88,409
Revenues					
Golden Leaf Foundation Grant	100,000	100,000	100,000	-	-
City/County Utilities - out of county service funds	690,000	690,000	690,000	-	-
Sale of Land	399,500	399,500	399,500	-	-
Interest Earnings	-	-	88,409	-	-
Borrowing Proceeds	-	4,473,300	2,247,974	2,225,326	-
Transfer from General Fund	-	1,400,000	1,400,000	-	-
Total	1,189,500	7,062,800	4,925,883	2,225,326	-
Total Resources	1,189,500	7,062,800	4,925,883	3,877,970	88,409
Expenditures					
Tanglewood Business Park	790,000	6,553,300	2,763,739	3,789,561	-
Beaufurn	-	509,500	509,500	-	-
Budget Reserve	399,500	-	-	-	-
Transfer to the General Fund	-	-	-	-	88,409
Total	1,189,500	7,062,800	3,273,239	3,789,561	88,409
Estimated Fund Balance	-	-	1,652,644	88,409	-

2018 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 398 - Adopted: 7-19-2018

Amended: 11-15-2018

3-14-2019, 8-8-2019

9-26-2019, 12-19-2019

4-16-2020

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	643,804	309,383
Revenues					
Transfer from General Fund	1,230,000	2,712,300	2,568,500	-	-
Sale of Vehicles	60,000	66,525	66,525	-	-
Charges for Services	105,200	105,200	280,094	-	-
Transfer from 2016 Motive Equipment Replacement CPO	992,151	992,151	930,390	-	-
Claim Proceeds	-	32,565	30,643	-	-
Insurance	-	-	62,398	-	-
Interest Earnings	-	-	13,857	-	-
Total	2,387,351	3,908,741	3,952,407	-	-
Total Resources	2,387,351	3,908,741	3,952,407	643,804	309,383
Expenditures					
Not Project Related	60,000	-	-	-	-
Non-Emergency Vehicles	248,926	463,219	281,318	165,078	16,823
Emergency Vehicles-Animal Services	68,620	207,135	152,982	1,269	52,884
Emergency Vehicles - Emergency Services	926,775	1,477,625	1,199,210	168,074	110,341
Emergency Vehicles - Sheriff Reserve for Sheriff	977,830	1,648,155	1,566,029	-	82,126
Equipment	105,200	-	-	-	-
Transfer to General Fund	-	13,957	10,414	-	3,543
Total	2,387,351	3,908,741	3,308,603	334,421	265,717
Estimated Fund Balance	-	-	643,804	309,383	43,666

2018 2/3RDS BONDS CPO

Fund 330 - Adopted: 8-2-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	3,888,462	3,554,081
Revenues					
Bond Proceeds	4,000,000	4,000,000	3,669,528	-	-
Interest Earnings	-	-	77,969	-	-
Net Issue Premium	-	-	348,222	-	-
Total	4,000,000	4,000,000	4,095,719	-	-
Total Resources	4,000,000	4,000,000	4,095,719	3,888,462	3,554,081
Expenditures					
County Capital Maintenance/Repair	2,000,000	2,000,000	-	287,555	1,712,445
Parks Capital Maintenance	2,000,000	2,000,000	207,257	46,826	1,745,917
Total	4,000,000	4,000,000	207,257	334,381	3,458,362
Estimated Fund Balance	-	-	3,888,462	3,554,081	95,719

2018 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 331 - Adopted: 8-2-2018

Amended: 12-5-2019

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	7,426,466	202,698
Revenues					
Bond Proceeds	8,500,000	8,500,000	7,797,747	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	164,979	-	-
Net Issue Premium	-	-	739,972	-	-
Total	10,235,000	11,970,000	12,172,698	-	-
Total Resources	10,235,000	11,970,000	12,172,698	7,426,466	202,698
Expenditures					
Schools Capital Outlay	10,235,000	11,970,000	4,746,232	7,223,768	202,698
Total	10,235,000	11,970,000	4,746,232	7,223,768	202,698
Estimated Fund Balance	-	-	7,426,466	202,698	-

2018 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 332 - Adopted: 8-2-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	1,799,110	49,776
Revenues					
Bond Proceeds	2,300,000	2,300,000	2,109,979	-	-
Interest Earnings	-	-	39,569	-	-
Net Issue Premium	-	-	200,228	-	-
Total	2,300,000	2,300,000	2,349,776	-	-
Total Resources	2,300,000	2,300,000	2,349,776	1,799,110	49,776
Expenditures					
FTCC Capital Projects	2,300,000	2,300,000	550,666	1,749,334	-
Transfer to General Fund	-	-	-	-	49,776
Total	2,300,000	2,300,000	550,666	1,749,334	49,776
Estimated Fund Balance	-	-	1,799,110	49,776	-

2018 PAY-GO CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	(1,767,251)	8,514,452	(1,710,116)
Revenues					
Interest Earnings	-	151,460	207,085	-	-
Transfer from General Fund	8,682,632	10,782,632	10,782,632	-	-
Transfer from 2016 Pay-go CPO	-	881,871	881,871	-	-
Total	8,682,632	11,815,963	11,871,588	-	-
Total Resources	8,682,632	11,815,963	11,871,588	8,514,452	(1,710,116)
Expenditures					
Elections Equipment	750,000	1,631,871	763,840	866,521	1,510
Capital Repair Projects - Smith Reynolds Airport	1,150,000	1,150,000	-	1,150,000	-
Radio System Replacement	4,282,632	8,208,047	-	8,208,047	-
Budget Reserve for Parking Deck and Other Needs	2,500,000	-	-	-	-
Transfer to General Fund	-	1,580,346	1,580,346	-	-
Transfer to Emergency Telephone Fund	-	173,818	173,818	-	-
Transfer to 2019 Pay-Go CPO	-	839,132	839,132	-	-
Total	8,682,632	13,583,214	3,357,136	10,224,568	1,510
Estimated Fund Balance	-	(1,767,251)	8,514,452	(1,710,116)	(1,711,626)

2018 FIRST AND CHESTNUT PARKING CPO

Fund 335 - Adopted: 12-20-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	2,441,522	-
Revenues					
Bond Proceeds	8,500,000	8,500,000	7,797,747		
Transfer from General Fund	4,500,000	4,500,000	4,500,000	-	-
Interest Earnings	-	-	122,195		
Net Issue Premium	-	-	739,972		
Total	13,000,000	13,000,000	13,159,914	-	-
Total Resources	13,000,000	13,000,000	13,159,914	2,441,522	-
Expenditures					
Capital Outlay	13,000,000	13,000,000	10,718,392	1,995,007	-
Transfer to General Fund	-	-	-	446,515	-
Total	13,000,000	13,000,000	10,718,392	2,441,522	-
Estimated Fund Balance	-	-	2,441,522	-	-

2018 SMITH REYNOLDS AIRPORT CPO

Fund 333 - Adopted: 12-20-2018

Amended: 9-12-2019

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	-	14,402,996
Revenues					
NC Department of Transportation	8,825,000	40,330,040	563,953	7,000,000	15,300,000
Federal Aviation Administration	729,000	13,163,200	-	7,425,000	11,250,000
Interest Earnings	-	-	3,593	-	-
Transfer from General Fund	326,000	3,632,580	444,971	825,000	4,200,000
Bond Proceeds	-	17,000,000	-	17,000,000	-
Total	9,880,000	74,125,820	1,012,517	32,250,000	30,750,000
Total Resources	9,880,000	74,125,820	1,012,517	32,250,000	45,152,996
Expenditures					
Runway 15-33 Improvements	2,125,000	2,250,000	28,292	2,125,000	96,708
Terminal Ramp, Runway 4-22	200,000	205,600	213,801	-	-
Taxiway Lima and Ramp	6,200,000	14,550,000	138,918	7,000,000	-
Taxiway Quebec	550,000	26,550,000	421,102	250,000	25,000,000
Terminal Area Improvements	550,000	21,500,000	-	-	17,000,000
4001 North Liberty Street Improvements	195,000	-	-	195,000	-
Terminal Fencing	60,000	70,220	72,434	-	-
Airfield Drainage Improvements	-	500,000	137,970	277,004	-
Runway 15-33 Rehabilitation	-	8,500,000	-	8,000,000	-
Total	9,880,000	74,125,820	1,012,517	17,847,004	42,096,708
Estimated Fund Balance	-	-	-	14,402,996	3,056,288

2019 PAY-GO CPO

Fund 336 - Adopted: 1-16-2020

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
Opening Balance	-	-	-	7,531,839	4,531,839
Revenues					
Transfer from General Fund	5,841,610	5,841,610	5,841,610	-	-
Transfer from 2016 Pay-go CPO	839,450	839,450	839,450	-	-
Transfer from 2018 Pay-go CPO	839,132	839,132	839,132	-	-
Interest Earnings	-	-	11,647	-	-
Total	7,520,192	7,520,192	7,531,839	-	-
Total Resources	7,520,192	7,520,192	7,531,839	7,531,839	4,531,839
Expenditures					
Enterprise Resource Planning System	3,000,000	3,000,000	-	3,000,000	-
Budget Reserve for U.S. EDA Grant for Smith Reynolds Airport	1,925,415	1,925,415	-	-	-
Tanglewood Clubhouse	2,594,777	2,594,777	-	-	2,594,777
Total	7,520,192	7,520,192	-	3,000,000	2,594,777
Estimated Fund Balance	-	-	7,531,839	4,531,839	1,937,062

2021–2026 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Introduction

The Forsyth County Major Capital Improvements Program (CIP) represents a multiyear forecast of the County's capital needs. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the operating budget. The County prepares a five-year CIP to function as a planning tool for capital improvements. The schedule of projects beyond the first year is subject to adjustments upon annual review by County staff and the Board of Commissioners. Future forecasts in the CIP serve the County by helping plan for capital repairs, replacements, and acquisitions which aids in financial planning to ensure the County's fiscal health and credit. Capital projects differ from annual operating expenses because they involve large dollar amounts, often require special financing, typically occur at irregular intervals, and involve the development of assets expected to last more than five years.

The County's CIP serves as a guide for the maintenance and acquisition of capital assets. It is an important management tool as it evaluates the effects of large capital costs on the County's operating budget and financial standing in terms of debt burden and capacity. The CIP is the result of an ongoing process by County officials to assess the need for major capital expenditures, to determine the feasibility of funding these projects and to establish an orderly plan for financing and implementing these projects to remain in compliance with Commissioner established financial policies. The entire CIP is not an adopted budget. Only the first year of the CIP (FY2020-2021) will become a part of the County's annual budget document if approved. Additionally, the CIP is not a static planning tool as it is evaluated annually and adjusted according to the County's goals and financial considerations.

Policies and Financial Strategies

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

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

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

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

Financing Options

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

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

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FORSYTH COUNTY, NORTH CAROLINA

- This type of financing is generally used to fund projects for the public school system or community college;
- G.O. bonds require voter approval because the debt is secured by the taxing power of the County; and
- Typically have the lowest interest rates and twenty-year terms.
- *2/3rds Bonds* - a type of general obligation bond
 - Does not require voter approval; but
 - Can only be used when debt is reduced (principal only) from one year to the next.
- *Limited Obligation Bonds (LOBS)* - used for essential projects where the project itself secures the financing.
 - A type of Installment Purchase Agreement;
 - Can either be short-term or long-term; and
 - Presents the best option for most of the County's current capital needs.
- **Short-term Financing** - includes Lease Purchase or Short-term direct borrowing. Forsyth County has traditionally limited total short-term financing in a given year to less than \$1.5 million. Typically this type of financing is:
 - For terms of five (5) years or less; and
 - Used for capital items which typically exceed \$100,000 and have a relatively short useful life.
- **Pay-Go Financing** - the use of current income or fund balance (savings).
 - Assigned capital funds represent money set aside each fiscal year for capital projects;
 - General Statute 159-18 allows counties to establish capital project funds for any capital purpose. However, once a capital project fund (Board adopted Pay-Go Plan) is established, funding is allowed according to the Pay-Go Plan;
 - Historically used for capital items which cost less than \$100,000. However, Forsyth County has used pay-as-you-go to fund up-fits to the Public Safety Center (\$2 million), additional funding for library projects (\$1.6 million), and voting equipment (\$1.6 million);
 - Forsyth County's fund balance policy commits any excess of fund balance over 14% of the County's expenditures for capital projects; and
 - There is no debt associated with this funding.
- **Sale or Exchange of Assets** - use the sale of assets towards replacing that asset, or other needs, if deemed appropriate.
- **Other Participating Governments** - use where other governments have provided restricted funds to help fund any project.
- **Donations/Gifts** - normally any donor or grantor specifies the uses for the donation.
- **Certificates of Participation** - a type of installment purchase agreement
 - Typically have higher interest rates than GO bonds;
 - Debt is secured funds resulting from the project being financed and not the “full faith and credit” of the government; and
 - Typically financed for ten- to twenty-year terms.

The Proposed Plan

The Plan contained herein is not an approved Plan. Final approval of any plan or project is subject to subsequent action by the Board of Commissioners. Some of the projects contemplated in this plan require long-term financing. On April 27, 2015, the Board of Commissioners amended its formal debt policy for the County to limit annual debt service to a raw 18% of the annual appropriations as shown in the budget ordinance. This simpler computation quickly allows the casual observer to see when debt capacity is getting near.

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

Fiscal Year	2021	2022	2023	2024	2025	2026
Existing + Proposed CIP	14.9%	15.5%	16.2%	16.9%	16.3%	15.6%

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

The CIP consists of the following Sections:

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

For the Capital Improvement Planning period for FY21 – FY26, the requested projects cost an estimated \$724,665,820.

Key points of the Capital Plan include:

Source of Funding for Included Projects

GO Bonds	\$215,000,000
Limited Obligation Bonds	150,850,000
2/3rds Bonds	44,400,000
Sale of Property	2,850,000
Grant	63,613,240
Pay-Go	19,020,000
Short-Term Financing	3,932,580
Total	<u>\$499,665,820</u>

The Capital Improvement Plan is not a stagnant document and changes and updates are constantly being made as priorities change and opportunities arise.

The following page provides an outline of the projects proposed for the planning period FY21 - FY26. All projects require final approval by the Board of Commissioners before moving forward.

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Section 1 - Summary of All Projects Considered

All Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
Winston-Salem/Forsyth County Schools - A successful 2016 referendum included \$350m for WSFCS. Plans were developed to issue the \$350m over four separate issuances in equal amounts of \$87.5m in FY17, FY19, FY21, and FY23. Projects include 4 new schools, 4 Replacement Schools, 4 Additions, 4 Renovations, Safety Improvements throughout the system, Technology Updates, Maintenance and Capital Improvements, and Inflation and Contingency costs. Remaining in the plan are issuances in FY21 and FY23.	350,000,000	175,000,000	X
Forsyth Technical Community College - A successful 2016 referendum included \$65m for Forsyth Tech. Plans were developed to issue the \$65m over four separate issuances in equal amounts of \$16.25m in FY17, FY19, FY21, and FY23. Projects include Main Campus renovations, Oak Grove Center renovations, a Learning Commons, a Transportation Technology Center, and an Aviation Technology Facility. Remaining in the plan are issuances in FY21 and FY23.	65,000,000	32,500,000	X
Park System Development – A successful 2016 referendum included \$15m for County Parks. Plans were developed to issue the \$15m over four separate issuances in equal amounts of \$3,750,000 in FY17, FY19, FY21, and FY23. Remaining in the plan are issuances in FY21 and FY23.	15,000,000	7,500,000	X
Winston-Salem/Forsyth County Schools - Capital Maintenance Plan (2/3rds Bonds) - funds ongoing life cycle replacements and repairs. Assumes \$8.5m issued in FY21, FY23, and FY25.	25,500,000	25,500,000	
Forsyth Technical Community College - Capital Maintenance Plan (2/3rds Bonds) - funds ongoing life cycle replacements and repairs. Assumes \$2.3 million issued in FY21, FY23, and FY25.	6,900,000	6,900,000	
County General Capital Maintenance - \$2 million in FY21, FY23, and FY25.	6,000,000	6,000,000	
Park System Capital Maintenance - \$2 million in FY21, FY23, and FY25.	6,000,000	6,000,000	
Court Facilities – Replace Hall of Justice to provide additional courtroom space and technology upgrades with new facility next to Forsyth County Government Center.	120,000,000	110,000,000	X
Kaleideum – Replace nature science museum with merger of the Children’s Museum and SciWorks with a new facility at Merschell Plaza.	32,500,000	32,500,000	X
800 MHz Radio System Upgrade/Replacement - The County 800 MHz Radio System is a joint venture with the City of Winston-Salem purchased in 2002. Some infrastructure equipment and subscriber equipment is no longer being manufactured and technical support for the radios is no longer available. The City and County are upgrading to the P25 generation of radio infrastructure.	9,000,000	9,000,000	
Smith Reynolds Airport – The County assumed responsibility for governance and operation of Smith Reynolds Airport. Capital projects include improvements to runways, taxiways, hangars, and the terminal area. Funding is primarily grants from the FAA and NC DOT with some matching funds from local dollars. Also included in this plan is \$17 million of Limited Obligation bonds for a complete update of the main Terminal and other facilities at the airport.	81,245,820	81,245,820	
Enterprise Resource Planning System – The County’s Budget, Finance, and Human Resources software programs are in critical need of replacement due to support being eliminated for Performance Series (Finance) and updates to HRIS resulting in system errors which are frequently not discovered until immediately prior to payroll processes.	6,225,000	6,225,000	
Emergency Services – The department’s LifePak 15 Version 1 Defibrillators will no longer be serviced by the manufacturer due to the inability to provide parts. The department owns 35 Version 1 defibrillators which are 10 years old.	1,295,000	1,295,000	
Grand Total	<u>724,665,820</u>	<u>499,665,820</u>	

**2021-2026 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS
 FORSYTH COUNTY, NORTH CAROLINA**

Section 2 - Proposed Projects by Year

Project	Source	FY21	FY22	FY23	FY24	FY25	FY26
WSFC Schools	G.O. Bonds	\$ 87,500,000		\$ 87,500,000			
Forsyth Tech Community College	G.O. Bonds	\$ 16,250,000		\$ 16,250,000			
Park System Development	G.O. Bonds	\$ 3,750,000		\$ 3,750,000			
WSFCS Capital Maintenance	2/3rds Bonds	\$ 8,500,000		\$ 8,500,000		\$ 8,500,000	
FTCC Capital Maintenance	2/3rds Bonds	\$ 2,300,000		\$ 2,300,000		\$ 2,300,000	
Parks System Capital Maintenance	2/3rds Bonds	\$ 2,000,000		\$ 2,000,000		\$ 2,000,000	
County General Capital Maintenance	2/3rds Bonds	\$ 2,000,000		\$ 2,000,000		\$ 2,000,000	
Court Facilities	LOBS	\$110,000,000					
Kaleideum	LOBs	\$ 23,850,000					
Smith Reynolds Airport	LOBs	\$ 17,000,000					
Subtotal Long Term Financing		\$273,150,000		\$122,300,000		\$14,800,000	
Radio System Upgrade	Pay-Go	\$ 4,282,632	\$ 4,717,368				
ERP System	Pay-Go	\$ 3,225,000	\$ 3,000,000				
LifePaks	Pay-Go						
Total by Year		\$280,657,632	\$ 9,012,368	\$122,300,000		\$ 14,800,000	

**2021-2026 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS
 FORSYTH COUNTY, NORTH CAROLINA**

Section 3 - Annual Debt Service Requirements for Proposed Plan

Long Term Financing (Debt Service Costs)							
Proposed Projects:	Source	FY21	FY22	FY23	FY24	FY25	FY26
\$107.5m issued (January 2021)	G.O. Bonds	-	9,675,000	9,460,000	9,245,000	9,030,000	8,815,000
WSFC Schools - \$350m G.O. Bond - November 2016 (\$87.5m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$16.25m issued) Parks - \$15m G.O. Bond - November 2016 (\$3.75m issued)							
\$14.8m issued (January 2021)	2/3rds Bonds	-	1,332,000	1,302,400	1,272,800	1,243,200	1,213,600
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
\$110.0m issued (FY21)	LOBs	-	2,775,000	10,961,250	10,683,750	10,406,250	10,128,750
Court Facilities Replace/Renovate - \$110.0m LOBS (\$110.0m issued)							
\$23.85m issued (FY21)	LOBs	-	2,206,125	2,155,444	2,104,763	2,054,081	2,003,400
Replacement/Renovation of Nature Science Museum - \$30.5m project (\$23.85m LOBS issued)							
\$17m issued (FY21)	LOBs	-	1,572,500	1,536,375	1,500,250	1,464,125	1,428,000
Smith Reynolds Airport - \$							
\$107.5. issued (January 2023)	G.O. Bonds/LOBs	-	-	-	10,750,000	10,481,250	10,212,500
WSFC Schools - \$350m G.O. Bond - November 2016 (\$87.5m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$16.25m issued) Parks - \$15m G.O. Bond - November 2016 (\$3.75m issued)							
\$14.8m issued (January 2023)	2/3rds Bonds	-	-	-	1,480,000	1,443,000	1,406,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
\$14.8m issued (January 2025)	2/3rds Bonds	-	-	-	-	-	1,480,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
Total by Year		-	17,560,625	25,415,469	37,036,563	36,121,906	36,687,250

2021–2026 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Section 4 – Individual Project Analysis

November 2016 Bond Referendum

A successful referendum was passed in November 2016 for \$430 million that provided \$350,000,000 for Winston-Salem/Forsyth County Schools, \$65,000,000 for Forsyth Technical Community College, and \$15,000,000 for County Parks. This debt will be issued over eight years, starting in January 2017, in equal installments. Winston-Salem/Forsyth County Schools will receive \$87.5 million in FY21 and FY23; Forsyth Technical Community College will receive \$16.25 million in FY21 and FY23; and County Parks will receive \$3.75 million in FY21 and FY23.

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

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

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

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

A debt leveling plan of 2.9¢ was included in the FY18 Adopted budget to offset debt service requirements associated with this referendum. This has been done in the previous two bond referendums held in 2006 and 2008 and has proven to be very beneficial with leveling the required tax increases needed to cover debt costs. An additional tax increase is programmed in FY22.

<u>Fiscal Year</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Debt Service for FY21 Issue	-	\$9,675,000	\$9,460,000	\$9,245,000	\$9,030,000	\$8,815,000
Debt Service for FY23 Issue	-	-	-	\$10,750,000	\$10,481,250	\$10,212,500
Relating Operating Cost	-	\$184,927	\$556,978	\$564,523	\$572,219	\$580,069
Total General Fund Impact	<u>\$ -</u>	<u>\$9,859,927</u>	<u>\$10,016,978</u>	<u>\$20,559,523</u>	<u>\$20,083,469</u>	<u>\$19,607,569</u>

Capital Maintenance Programs

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

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

<u>Fiscal Year</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Debt Service for FY21 Issue	-	\$1,332,000	\$1,302,400	\$1,272,800	\$1,243,200	\$1,213,600
Debt Service for FY23 Issue	-	-	-	\$1,480,000	\$1,443,000	\$1,406,000
Debt Service for FY25 Issue	-	-	-	-	-	\$1,480,000
Total General Fund Impact	<u>\$ -</u>	<u>\$1,332,000</u>	<u>\$1,302,400</u>	<u>\$2,752,800</u>	<u>\$2,686,200</u>	<u>\$4,099,600</u>

2021–2026 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Court Facilities Replacement

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

<u>Fiscal Year</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
LOBs Debt Service-FY21 Issue	-	\$2,775,000	\$10,961,250	\$10,683,750	\$10,406,250	\$10,128,750
Relating Operating Cost	-	-	-	\$750,000	\$768,750	\$787,969
Total General Fund Impact	<u>\$ -</u>	<u>\$2,775,000</u>	<u>\$10,961,250</u>	<u>\$11,433,750</u>	<u>\$11,175,000</u>	<u>\$10,916,719</u>

Kaleideum

There was a merger between SciWorks, the nature science center in the County, and the Children’s Museum effective July 1, 2016. As part of this merger, the plan is to move to one location in downtown Winston-Salem in Merschel Plaza and the groups have assumed a new name - Kaleideum. The original plan assumed that proceeds from asset sales would be used to fund the County’s portion of the museum’s funding plan. The cost of this project has increased and the sale of property has not been fully realized. On February 28, 2019, the Board of Commissioners approved increasing the scope of the project as well as financing through Limited Obligation Bonds if additional sales are not realized. As of May 2020, \$6.6 million had been realized through various sales of property, transfers from the General Fund, interest earnings, and a grant from the State. An additional \$2 million was committed by the City of Winston-Salem for the demolition of Merschel Plaza. Demolition will be completed by August 2020. Construction of the new museum is estimated to begin in early 2021 with a projected completion of the project by Winter 2022.

<u>Fiscal Year</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
LOBs Debt Service	-	\$2,206,125	\$2,155,444	\$2,104,763	\$2,054,081	\$2,003,400
Total General Fund Impact	<u>\$ -</u>	<u>\$2,206,125</u>	<u>\$2,155,444</u>	<u>\$2,104,763</u>	<u>\$2,054,081</u>	<u>\$2,003,400</u>

Radio System Replacement

The County manages a 15 channel multi-site digitally trunked 800 MHz public safety radio system with eight tower sites that provides radio voice communications throughout the County for more than 3,700 public safety and non-public safety subscribers. This system was purchased in 2002 and support is no longer available and needs to be replaced in conjunction with the City of Winston-Salem. A Request for Proposals is anticipated to be released in Summer 2020 with the awarding of a contract projected to occur in December 2020. The project should be complete with full installation of infrastructure and subscriber equipment by March 2022. The estimated share of the project cost for the County is \$9,000,000. The Board of Commissioners has reserved \$6,282,632 in the 2018 Pay-Go Capital Projects Ordinance, leaving a balance of \$2,717,368 to fully fund estimated project costs.

<u>Fiscal Year</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Relating Operating Cost	\$124,337	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Total General Fund Impact	<u>\$124,337</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>

Smith Reynolds Airport

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

<u>Fiscal Year</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Debt Service	-	\$1,572,500	\$1,536,375	\$1,500,250	\$1,464,125	\$1,428,000
Relating Operating Cost	-	\$157,250	\$153,638	\$150,025	\$146,413	\$142,800
Total General Fund Impact	<u>\$ -</u>	<u>\$1,729,750</u>	<u>\$1,690,013</u>	<u>\$1,650,275</u>	<u>\$1,610,538</u>	<u>\$1,570,800</u>

2021–2026 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Enterprise Resource Planning System

The County’s Budget, Finance, and Human Resources software programs are in critical need of replacement due to support being eliminated for Performance Series (Finance) and updates to HRIS resulting in system errors which are frequently not discovered until immediately prior to payroll processes. It is anticipated that there may be positions that are eliminated as these older legacy systems are retired. While there will be annual maintenance costs associated with the new Enterprise Resource Planning System, there will be some offsetting reductions with the elimination of the Performance Series software maintenance.

<u>Fiscal Year</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Relating Operating Cost	-	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000
Total General Fund Impact	\$ -	<u>\$475,000</u>	<u>\$475,000</u>	<u>\$475,000</u>	<u>\$475,000</u>	<u>\$475,000</u>



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A BRIEF HISTORY OF FORSYTH COUNTY

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

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

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

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

COUNTY OWNED/LEASED FACILITIES

DOWNTOWN

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

EAST

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

HIGHLAND AVENUE, RUSSELL AVENUE, MLK DRIVE AREA

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

LIBERTY STREET/FAIRCHILD DRIVE - AVIATION DRIVE

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

NORTHERN FORSYTH COUNTY

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

COUNTY OWNED/LEASED FACILITIES

STURMER PARK

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

SOUTHEAST

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

SOUTHSIDE

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

WEST

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

PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended
June 30, 2019

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2018 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Reynolds American, Inc.	Tobacco, Foods, Petroleum and Transportation	1,061,482,792	2.90%
Duke Energy Corporation	Electric Utility	388,877,540	1.06%
Wells Fargo Bank NA	Banking	282,365,446	0.77%
Caterpillar, Inc.	Manufacturer	275,499,240	0.75%
Wexford Science & Technology, LLC	Real Estate Development	236,986,317	0.65%
JG Winston-Salem	Real Estate Management	191,462,336	0.52%
Branch Banking & Trust	Banking	110,426,814	0.30%
Deere-Hitachi	Manufacturer	105,007,602	0.29%
Winston Salem Healthcare	Real Estate Development	100,187,008	0.27%
Walmart	Retail	90,710,712	0.25%
		<u>2,843,005,807</u>	<u>7.76%</u>

PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended June 30, 2019

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center	14,271	7.9%
Novant Health	9,896	5.5%
Winston-Salem/forsyth County School System	8,000	4.4%
Wells Fargo Bank	2,890	1.6%
Reynolds American	2,500	1.4%
Hanesbrand, Inc	2,300	1.3%
City of Winston-Salem	2,287	1.3%
Wake Forest University	2,251	1.2%
BB& T Corporation	2,134	1.2%
Forsyth County	2,118	1.2%
Total	<u>48,647</u>	<u>27.0%</u>

Estimates as of October 2018

RATIOS OF OUTSTANDING DEBT BY TYPE

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Bonded Debt as A % of Actual Taxable Value Of Property</u>	<u>Total Bonded Debt Per Capita</u>
2010	407,697,994	1.20%	1,173.80
2011	552,547,783	1.63%	1,572.16
2012	517,690,727	1.53%	1,462.35
2013	506,841,054	1.47%	1,417.06
2014	467,559,237	1.42%	1,297.62
2015	492,044,964	1.53%	1,352.26
2016	452,707,749	1.38%	1,235.07
2017	543,957,057	1.62%	1,471.39
2018	503,677,229	1.41%	1,351.61
2019	595,792,576	1.63%	1,578.16

PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

Assessed Value (dollars in thousands)

<u>Fiscal Year</u>	<u>*2021</u>	<u>**2020</u>	<u>2019</u>	(Reval) <u>2018</u>	<u>2017</u>	<u>2016</u>
Forsyth County	37,789,598	37,269,501	35,723,103	32,597,201	33,273,424	31,824,814
City of Winston-Salem	23,103,469	22,856,096	21,979,576	21,930,222	20,592,696	19,740,998
City of King	67,448	65,925	66,989	65,762	62,758	60,668
Town of Bethania	35,666	34,741	35,179	33,923	33,939	31,496
Town of Kernersville	2,977,911	2,932,110	2,788,977	2,764,449	2,565,292	2,424,486
Town of Rural Hall	423,905	413,931	408,687	402,657	380,082	371,914
High Point	67,931	70,945	74,151	69,445	34,182	13,089
Town of Walkertown	533,010	499,899	450,674	446,116	413,287	381,703
Village of Clemmons	2,338,899	2,299,032	2,202,794	2,191,202	2,024,839	1,971,674
Town of Lewisville	1,420,643	1,403,317	1,353,386	1,342,124	1,246,898	1,213,815
Village of Tobaccoville	214,317	206,311	210,828	195,743	188,112	180,982
Fire Tax Districts:						
Beeson Cross Roads	328,245	317,530	302,092	302,347	291,021	285,890
Beeson Cross Rds SD	35,199	34,239	33,037	32,716	30,383	30,526
Belews Creek	371,641	363,353	347,497	340,801	323,686	314,878
City View	43,454	39,947	38,617	37,971	35,544	34,305
Clemmons	2,807,959	2,752,660	2,588,438	2,571,153	2,379,091	2,314,190
Forest Hill	11,049	12,263	12,260	12,233	11,523	11,239
Griffith	231,732	223,265	211,045	215,029	203,107	190,241
Gumtree	71,613	70,972	69,487	68,345	61,434	59,292
Horneytown	215,926	216,042	210,528	220,428	196,229	188,480
King of Forsyth County	780,835	738,263	731,421	729,565	631,234	496,687
Lewisville	1,904,072	1,864,755	1,804,445	1,776,882	1,665,604	1,594,595
Mineral Springs	188,020	185,379	183,393	184,725	179,655	175,407
Mineral Springs Svc. Dist.	7,358	7,070	7,223	7,068	6,968	6,930
Mount Tabor	105,413	104,899	102,485	102,277	93,547	90,861
Old Richmond	472,964	469,915	456,920	450,633	437,803	424,685
Piney Grove	621,505	610,141	589,986	589,364	551,160	540,918
Salem Chapel	92,449	92,469	89,762	89,140	82,683	79,046
South Fork	9,865	9,835	9,578	9,455	9,061	9,216
Suburban [†]	467,773	433,312	443,895	439,573	426,746	415,454
Talley's Crossing	201,489	201,085	194,716	191,662	174,441	167,939
Triangle	126,252	118,836	113,215	109,906	102,117	95,824
Union Cross	285,148	281,389	272,738	271,134	248,008	247,945
Vienna	784,930	772,542	738,569	729,296	670,365	647,000
Walkertown	392,615	389,545	377,812	373,829	348,735	336,872
West Bend	65,259	64,911	62,770	62,440	61,667	59,553
County Overlay	10,617,702	10,092,598	-	-	-	-

*Estimated as of 5/1/2020

**Estimated as of 5/1/2019

[†]Formerly Rural Hall

ASSESSED VALUE OF ALL TAXABLE PROPERTY

FY Ended June 30,	(1)		Real Property	Personal Property	Registered Vehicles	Public Services	(2)	
	Tax Year Ended Dec. 31,						Total Direct Tax Rate	Total
2009	2008		25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009		27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6960	33,856,365,200
2011	2010		27,971,609,000	3,036,245,900	2,224,587,900	606,245,900	0.6740	33,838,688,700
2012	2011		28,019,913,529	2,928,773,237	2,361,443,265	598,732,969	0.6740	33,908,863,000
2013	2012		28,311,900,597	3,077,593,236	2,359,763,765	613,418,118	0.6740	34,362,675,716
2014	2013		25,962,868,887	3,060,564,808	3,379,328,693	587,034,662	0.7168	32,989,797,050
2015	2014		26,041,986,825	2,809,383,967	2,736,319,899	611,422,481	0.7168	32,199,113,172
2016	2015		26,239,522,214	3,040,006,463	2,885,713,744	660,896,757	0.7310	32,826,139,178
2017	2016		26,875,173,026	3,012,441,003	3,024,187,570	675,048,940	0.7310	33,586,850,539
2018	2017		28,493,555,596	3,409,057,936	3,142,046,637	695,663,473	0.7235	35,740,323,642
2019	2018		28,801,227,301	3,469,518,365	3,161,941,036	688,706,838	0.7235	36,121,393,540
2020	2019		29,361,880,385	3,717,656,156	3,468,799,699	721,165,676	0.7535	37,269,501,916
*2021	2020		29,835,865,972	3,779,785,997	3,412,013,138	761,933,240	0.7435	37,789,598,348

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

*Estimate as of
5/1/2020

PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

Tax Rates per \$100

<u>June 30,</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Forsyth County	.7535	.7235	.724	.731	.731	.7168	.7168	.674	.674	.674
City of Winston-Salem	.6374	.5974	.5974	.585	.565	.540	.530	.491	.4750	.4750
Town of Bethania	.300	.300	.300	.300	.300	.300	.300	.320	.320	.350
City of High Point	.6475	.6475	.6475	.6475	.650	.664	.675	.675	.662	-
Town of Kernersville	.570	.570	.5545	.570	.5425	.5425	.5275	.4975	.4975	.4975
Town of Rural Hall	.310	.310	.310	.310	.310	.300	.280	.250	.250	.240
City of King	.422	.422	.422	.422	.422	.422	.422	.422	.3999	.3999
Town of Walkertown	.200	.200	.200	.200	.200	.200	.200	.200	.200	.200
Town of Clemmons	.115	.115	.115	.115	.115	.115	.115	.115	.115	.115
Town of Lewisville	.177	.177	.177	.177	.177	.177	.177	.177	.177	.177
Village of Tobaccoville	.050	.050	.050	.050	.050	N/A	.050	.050	.050	.050

Fire Tax Districts:

Beeson Cross Rds.	.0950	.0986	.088	.088	.088	.088	.088	.080	.080	.070
Beeson Cross Rds. Svc. Dist.	.9500	.0986	.088	.088	.088	.088	.088	-	-	-
Belews Creek	.1100	.1136	.110	.110	.075	.075	.075	.070	.070	.070
City View	.1050	.1086	.105	.105	.090	.080	.080	.080	.080	.080
Clemmons	.0600	.0636	.060	.060	.060	.050	.050	.050	.050	.050
Forest Hill	.1150	.1086	.105	.105	.090	.085	.085	.075	.075	.065
Griffith	.0650	.0586	.055	.055	.055	.055	.055	.055	.055	.055
Gumtree	.1000	.1036	.100	.100	.100	.100	.100	.095	.085	.085
Horneytown	.1500	.1336	.110	.110	.110	.110	.110	.100	.100	.100
King (Forsyth County)	.0750	.0786	.075	.075	.065	.065	.065	.065	.065	.055
Lewisville	.0800	.0836	.080	.080	.080	.078	.074	.060	.060	.060
Mineral Springs	.1150	.1086	.105	.105	.090	.085	.085	.075	.075	.065
Mineral Springs Svc. Dist.	.1150	.1086	.105	.105	.090	.085	.085	.075	.075	.065
Mount Tabor	.0850	.0786	.075	.075	.750	.075	.075	.075	.075	.075
Old Richmond	.0950	.0986	.095	.095	.095	.090	.090	.085	.085	.080
Piney Grove	.1400	.1436	.130	.130	.130	.115	.115	.107	.107	.090
Rural Hall	.1050	.1086	.105	.105	.100	.096	.086	.075	.075	.065
Salem Chapel	.1200	.1236	.120	.120	.120	.090	.090	.090	.090	.090
South Fork	.0600	.0636	.060	.060	.060	.050	.050	.050	.050	.050
Talley's Crossing	.1050	.1086	.105	.105	.090	.080	.080	.080	.080	.080
Triangle	.0920	.0956	.092	.092	.092	.092	.092	.080	.080	.080
Union Cross	.1200	.1236	.120	.120	.100	.100	.100	.100	.100	.080
Vienna	.0850	.0786	.075	.075	.075	.075	.075	.075	.075	.075
Walkertown	.1000	.1036	.100	.100	.095	.095	.087	.080	.080	.080
West Bend	.0800	.0836	.080	.080	.080	.078	.074	.060	.060	.050
Countywide Fire	.0073	-	-	-	-	-	-	-	-	-

PRIVILEGE LICENSES

<u>BEER</u>	
OFF PREMISE	\$5.00
ON PREMISE	\$25.00

<u>WINE</u>	
ON & OFF	\$25.00

SCHEDULE B
LICENSE YEAR JULY 1 - JUNE 30

DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

<u>Calendar Year</u>	<u>(1) Population</u>	<u>(2) Per Capita Personal Income</u>	<u>(3) Median Age</u>	<u>(4) Public School ** Enrollment</u>	<u>(5) Unemployment Rate</u>
2008	342,975	41,217	37.8	51,422	5.6%
2009	347,333	38,443	37.1	51,488	9.5%
2010	351,499	39,054	37.2	52,050	10.1%
2011	354,036	39,200	37.2	52,277	9.8%
2012	357,602	40,626	37.3	52,860	8.9%
2013	360,086	39,914	37.5	53,107	7.5%
2014	363,496	42,682	37.6	53,693	6.0%
2015	365,861	44,365	37.7	53,908	5.5%
2016	369,144	44,672	38.0	54,162	4.9%
2017	376,320	46,283	38.0	54,094	4.9%
2018	379,099	48,369	38.2	54,174	4.0%

Sources:

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

Unemployment % is unadjusted March 2018. Personal Per Capita Income is median household income.

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

TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

<u>Year</u>	<u>County Tax Rate</u>	<u>County School Tax Rate</u>	<u>Year</u>	<u>County Tax Rate</u>
1945-46	0.50	0.09	1983-84	0.7900
1946-47	0.50	0.09	1984-85	0.5850
1947-48	0.50	0.20	1985-86	0.5450
1948-49	0.50	0.20	1986-87	0.5450
1949-50	0.60	0.20	1987-88	0.5991
1950-51	0.60	0.20	1988-89	0.5300
1951-52	0.70	0.20	1989-90	0.5990
1952-53	0.70	0.20	1990-91	0.6450
1953-54	0.70	0.20	1991-92	0.7000
1954-55	0.85	0.20	1992-93	0.7125
1955-56	0.85	0.20	1993-94	0.7225
1956-57	0.95	0.20	1994-95	0.7350
1957-58	1.15	0.20	1995-96	0.7264
1958-59	1.05	0.20	1996-97	0.7264
1959-60	1.05	0.20	1997-98	0.6515
1960-61	1.05	0.20	1998-99	0.6515
1961-62	1.05	0.20	1999-00	0.6625
1962-63	1.05	0.38 ⁽¹⁾	2000-01	0.6745
1963-64	1.43		2001-02	0.6400
1964-65	1.43		2002-03	0.6850
1965-66	1.49 ⁽²⁾		2003-04	0.6920
1966-67	1.49		2004-05	0.7080
1967-68	1.49		2005-06	0.6660
1968-69	1.49		2006-07	0.6660
1969-70	1.49		2007-08	0.6960
1970-71	1.49		2008-09	0.6960
1971-72	1.49		2009-10	0.6740
1972-73	1.49		2010-11	0.6740
1973-74	1.40		2011-12	0.6740
1974-75	0.81 ⁽³⁾		2012-13	0.6740
1975-76	0.81		2013-14	0.7168
1976-77	0.865		2014-15	0.7168
1977-78	0.62		2015-16	0.7310
1978-79	0.815		2016-17	0.7310
1979-80	0.815		2017-18	0.7235
1980-81	0.795		2018-19	0.7235
1981-82	0.7600		2019-20	0.7535
1982-83	0.7450			

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

This section accounts for all expansions of service by departments and outside funding requests not included in other areas of the budget. These items are approved by the Board of Commissioners.

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Sheriff	1 FT Animal Services Corporal	115,439	-	115,439
	Animal Care Officers - Market Adjustment	2,100	-	2,100
	Behavioral Health Unit for Detention Center	488,000	-	488,000
	1 FT Sr. Office Assistant - Communications	44,435	-	44,435
	2 FT Deputies for Criminal Intelligence Unit	236,574	-	236,574
	8 FT Deputies for Field Services (Patrol)	995,032	-	995,032
	7 FT new positions - Enhance/Modernize Criminal Investigations Division	687,667	-	687,667
	1 FT Fiscal Tech	45,424	-	45,424
	4 FT Deputies - Gang Unit Initiative	422,476	-	422,476
	1 FT Human Resources Tech	52,585	-	52,585
	Joint Vice- Narcotics Lease Agreement	92,000	92,000	-
	1 FT Judicial Services Deputy	105,619	-	105,619
	1 FT Judicial Services Records Specialist	37,871	-	37,871
	WSPD Salary Match for Sworn Personnel	369,897	-	369,897
	WSPD Salary Match for Telecommunicators	98,996	-	98,996
	1 FT Deputy - Rapid Response Team	105,619	-	105,619
	1 FT Coordinator - Real Time Intelligence Crime Center	71,374	71,374	-
	10 - Retirement Pre-Hire Positions	622,290	-	622,290
	School Resource Officer positions - Phase II	1,088,275	806,337	281,938
	1 School Resource Coordinator & investigator	158,539	-	158,539
Wellness Coordinator	70,967	-	70,967	
Emergency Services	3 FT Captain Positions	243,654	-	243,654
	12 EMT Positions (3 QRV Medic units)	940,321	-	940,321
	1 FT Volunteer Fire Department Recruitment Coordinator	100,724	-	100,724
Court Services	FJC Facility Upgrades	97,000	-	97,000
	Legal Aid Funding	73,400	-	73,400
Environmental Assistance & Protection	1 FT Sustainability Program Manager	84,300	-	84,300
Public Health	2 FT School Nurses	148,409	-	148,409
	Upfit DSS space for WIC clinic	24,200	-	24,200

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
DSS	Economic Services – 1 FT Senior Income Maintenance Worker and 4 Senior Social Workers	259,678	194,758	64,920
	Economic Services – 1 Senior Income Maintenance Caseworker	59,134	44,351	14,783
	Child Protective Services - 2 Senior Social Workers	136,004	47,601	88,403
	Foster Care - 2 Senior Social Workers	136,004	47,601	88,403
Aging Services	Restore Funding from Budget Reduction	12,600	-	12,600
	Shepherd's Center Funding – increase funding to \$65,000	15,000	-	15,000
	Senior Services – increase funding to \$395,000	25,000	-	25,000
N.C. Cooperative Extension	1 FT Extension Agent - Family & Consumer Services	23,471	-	23,471
	1 FT Office Assistant	37,386	-	37,386
Forsyth Technical Community College	10 FT Campus Security Officers	448,284	200,000	248,284
Winston-Salem/Forsyth County Schools	Adjustments to Annual Funding - Security	1,557,088	-	1,557,088
	Funding Formula Adjustment	6,227,681	-	6,227,681
	New Textbooks	12,000,000	-	12,000,000
Public Libraries	1 FT Library assistant - Clemmons (4 mo)	9,583	-	9,583
	1 FT Library assistant - Walkertown	38,330	-	38,330
	2 FT Security Support Associates - Central	66,183	-	66,183
	Increase book, audio-visual, electronic resources	175,000	-	175,000
	1 PT floater Library Assistant	15,751	-	15,751
	1 PT floater Library Assistant- Central Branch	15,751	-	15,751
	Clemmons opening day collection	35,000	-	35,000
Finance	1 Risk Management Analyst position	60,834	-	60,834
Comm. & Econ. Dev.	Center for Creative Economy	35,000	-	35,000
	Venture Café	75,000	-	75,000
	Housing Demolition Fund	60,000	-	60,000
	Intern	4,000	-	4,000
	Chamber of Commerce	40,000	-	40,000
Commissioners & Manager	Citizen Survey	30,000	-	30,000
	Contract for Lobbyist	30,000	-	30,000

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Tax Administration	Enhanced Asset Valuation Tool - Trepp	35,910	-	35,910
	Foreclosure policy change, Partnership with City of Winston Salem	200,000	100,000	100,000
Non-Departmental	Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)	2,549,000	-	2,549,000
Special Appropriations	Eliminate 3% Reduction from Recommended Budget	18,188	-	18,188
	Addiction Recovery Care Association	71,671	-	71,671
	Arts Council – Increase to \$150,000	50,000	-	50,000
	CareNet Counseling	50,000	-	50,000
	Children’s Law Center - to \$50,000	15,000	-	15,000
	Crosby Scholars	200,000	-	200,000
	Eliza’s Helping Hands	25,000	-	25,000
	Experiment in Self-Reliance – Operating Support	30,000	-	30,000
	Family Services – Battered Women’s Shelter	40,000	-	40,000
	Family Services PreK Initiative	969,200	-	969,200
	Humane Society	45,190	-	45,190
	IFB Solutions	200,000	-	200,000
	National Black Theatre Festival – Increase to \$75,000	10,000	-	10,000
	Neighbors for Better Neighborhoods - Increase to \$70,200	68,337	-	68,337
	Old Salem – Learning in Place	50,000	-	50,000
	Piedmont Land Conservancy	250,000	-	250,000
	RiverRun Film Festival – Increase to \$20,000	5,000	-	5,000
	Second Harvest Food Bank	100,000	-	100,000
	SHARE Cooperative - to \$300,000	295,000	-	295,000
	The Conservation Fund	100,000	-	100,000
	Triad Minority and Women’s Business Expo	10,000	-	10,000
	United Way – Housing Matters - increase to \$11,000	1,305	-	1,305
	Winston-Salem Theatre Alliance	90,000	-	90,000
	WS/FC Public Arts Commission	10,000	-	10,000
	<u>TOTAL – GENERAL FUND</u>	<u>34,739,750</u>	<u>1,604,022</u>	<u>33,135,728</u>

SHERIFF'S OFFICE

Title of ASL: One Full-Time Animal Services Corporal

Expenditure	\$115,439
Revenue	-
Net County Dollars	\$115,439

Description of Request:

The Board of Commissioners transferred leadership of Animal Services to the Sheriff's Office in FY20. The Sheriff's Office is requesting the addition of a Corporal position due to insufficient supervision and lack of supervisory relief. This position would provide supervisory duties, as well as answer calls for service. The cost of this request includes salaries and benefits as well as equipment for the position.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Market Adjustment for Animal Care Officers

Expenditure	\$2,100
Revenue	-
Net County Dollars	\$2,100

Description of Request:

The Board of Commissioners transferred leadership of Animal Services to the Sheriff's Office in FY20. The Sheriff's Office is requesting a market adjustment for Animal Care Officer salaries. This adjustment would maintain competitiveness, reasonable compensation with market conditions, and improve retention and recruitment.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Behavioral Health Unit for Detention Center

Expenditure	\$488,000
Revenue	-
Net County Dollars	\$488,000

Description of Request:

The Forsyth County Sheriff's Office is requesting to establish a Behavioral Health Unit at the Law Enforcement Detention Center. Today, the largest mental health centers in America are jails. In the Forsyth County LEDC, staff estimate that 50-75% of individuals have mental health issues. These funds would provide for a 20-bed behavioral health unit at the LEDC, with 4.3 FTE positions dedicated to providing the most seriously affected people with needed programming, assessments, and treatments.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Communications – Sr. Office Assistant

Expenditure	\$44,435
Revenue	-
Net County Dollars	\$44,435

Description of Request:

The Sheriff's Office is requesting a Sr. Office Assistant for Communications. Communications is in need of a dedicated, non-call taking, position needed to enter/update domestic violence orders, complete monthly DV validations and other administrative tasks. Currently, this unit has no administrative support.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Criminal Intelligence Unit

Expenditure	\$236,574
Revenue	-
Net County Dollars	\$236,574

Description of Request:

The Sheriff's Office is requesting two deputies for a Criminal Intelligence Unit to be housed in Criminal Investigations. The newly formed Criminal Intelligence Unit would coordinate with other local law enforcement agencies to compile, analyze, and disseminate information in order to anticipate, prevent, and monitor criminal activity.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Deputies for Field Services (Patrol) – 8 total

Expenditure	\$995,032
Revenue	-
Net County Dollars	\$995,032

Description of Request:

Eight deputy positions are needed to increase staffing in Field Services. Due to the growing population of Forsyth County, the Sheriff's Office needs to increase staffing to keep up with demands. Response times need to decrease to keep citizens safe and provide a level of service expected from a county and agency of our size. Due to increased call volume, Triple Zeros have increased to 47% and the Sheriff's Office has to triage calls from most crucial or time sensitive to the least imperative. This request increases the number of deputies by two per platoon.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Enhancement/Modernization of Criminal Investigations Division

Expenditure	\$687,667
Revenue	-
Net County Dollars	\$687,667

Description of Request:

This request is for seven (7) new positions – five Sheriff's Investigators and two Technical Surveillance Specialists. The nature of crime has become much more complex having undergone great change in the last decade. Law enforcement agencies, including the Sheriff's Office, must catch up to these changes. Criminals are adapting to traditional law enforcement methods and new technologies are creating new ways to commit crimes. The Forsyth County Sheriff's Office must enhance and modernize detective work in order to remain effective. Specialization will be the key to become successful and this will require additional staff.

Relative to other law enforcement staff, criminal investigators must have special expertise in the following areas:

- Interviewing skills (for interviewing victims, witnesses and offenders).
- Developing and managing of informants.
- Conducting covert surveillance, including the use of advanced surveillance technologies.
- Operating specialized equipment to obtain evidence from mobile devices and computers.
- Identifying and locating potential witnesses and sources of intelligence.
- Preserving and developing evidence.
- Preparing cases for prosecution and liaising with prosecutors in the lead-up to, and the conducting of, a trial.
- Protecting, managing and preparing witnesses for trial.
- Sequencing of investigative steps in an inquiry, so as to optimize chances of success.
- Maintaining knowledge of, and in some cases relationships with, criminals and criminal groups.
- Detectives need to be focused on specific types of crimes and understand how to investigate those crimes, which are individually unique.

The enhancement of Criminal Investigations will allow detectives to better ensure that each step in an investigation is complete and ensure that the prosecution team can depend on the investigators ability to do a complete and thorough investigation. The Technical Surveillance specialist will allow the agency to have investigators trained and available to build, install and provide digital data to other deputies to provide video/audio evidence to assist in investigations and prosecutions.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Fiscal Technician

Expenditure	\$45,424
Revenue	-
Net County Dollars	\$45,424

Description of Request:

The Sheriff's Office is requesting a Fiscal Technician as the current three person staff is overwhelmed as the workload has become unmanageable. From FY14 to FY20, the Sheriff's Office budget has increased approximately 36%. The discretionary budget (operating expenses) has increased 28% and the number of positions has increased from 531 full and part-time positions to 601, an increase of 13.

Specific workload increases with responsibility impacts on staff include:

- Duty footwear program; invoices and vouchers tracked by employee
- Increase in contracts and limited contracts
- Increase in invoices, purchase orders, employ expense reports, check requests, cash receipts, etc.
- Increase in reimbursable overtime to Federal agencies; at present, there is insufficient staff to conduct the research, obtain payroll documents, complete the request paperwork (documentation) and submit to various federal agencies. (State, and Local Overtime (SLOT) Program); this revenue would easily cover cost of the position.
- Increase in Federal Drug Forfeiture/Equitable Sharing; the workload here has emerged from little activity to a great amount of activity.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Gang Unit Initiative

Expenditure	\$422,476
Revenue	-
Net County Dollars	\$422,476

Description of Request:

The Sheriff's Office is requesting four deputies to form a Gang Unit to be housed in Special Investigative Services. The newly formed Gang Unit would be responsible for suppressing gang activity and crimes and collaborating with other local law enforcement agencies, community groups, and agencies to manage intervention strategies and educational programs to reduce gang memberships.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Human Resources Technician

Expenditure	\$52,585
Revenue	-
Net County Dollars	\$52,585

Description of Request:

The Sheriff's Office is requesting a Human Resources Technician as the number of positions has increased from 531 full and part-time positions in FY14 to 601 in FY20, an increase of 13%. This has resulted in a matching increase in workload that the current staff is unable to reasonably manage.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Joint Vice-Narcotics Lease Agreement

Expenditure	\$92,000
Revenue	\$92,000
Net County Dollars	-

Description of Request:

This request is for a joint vice-narcotics lease agreement. This is an agreement that the Sheriff's Office has been negotiating with the City of Winston-Salem where the City will share a greater portion of expenditures. This will be a no-cost ASL to the County's General Fund due to funding from Federal Forfeiture dollars.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Judicial Services Deputy

Expenditure	\$105,619
Revenue	-
Net County Dollars	\$105,619

Description of Request:

The Sheriff's Office is requesting a deputy position for the Domestic Violence Unit to be housed at the Family Justice Center opening in July 2020. This additional officer would service Chapter 50B Protection Orders, seizure of weapons, Domestic Violence related evictions, and provide escorts/transportation to the Battered Women's Shelter. This deputy will also appear for First Appearances for defendants involved in domestic assaults, giving the judge a clear understanding of what occurred so that the presiding judge can make the best decision of bond for the defendant. For the first 11 months of 2019, FCSO has received, processed, and served or attempted service on 1,430 Protection Orders, alone, (an average of nearly 6 per day). Some workload activities can take days. An additional deputy would offer wrap-around law enforcement services through the Family Justice Center.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Judicial Services Records Specialist

Expenditure	\$37,871
Revenue	-
Net County Dollars	\$37,871

Description of Request:

The Sheriff's Office is requesting a Records Specialist for the Domestic Violence Unit to be housed at the Family Justice Center opening in July 2020. The Process Intake Unit consists of three full time and part time employees managing approximately 60,000 Civil and Criminal processes each year. Without an additional position, the unit will fall behind and data entry errors will result.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Match WSPD Salary Ranges for Sworn Personnel.

Expenditure	\$369,897
Revenue	-
Net County Dollars	\$369,897

Description of Request:

The Winston Salem Police Department plans to give their sworn personnel salary increases in FY21. The Sheriff's Office and the County have undertaken several different initiatives to stay competitive. This request will allow the Sheriff's Office to attract qualified and diverse employees and decrease vacancies and turnover.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Match WSPD Salary Ranges for Telecommunicators

Expenditure	\$98,996
Revenue	-
Net County Dollars	\$98,996

Description of Request:

The City of Winston-Salem is increasing the minimum starting salary of Telecommunicators from \$30,656 to \$36,466 effective April, 2020. This is a 19% increase and is \$6,169 more than the Forsyth County Sheriff's Office. If County salary ranges are not adjusted to match, FCSO would be at a competitive disadvantage. These positions are critical to public safety and experience frequent turnover. This request will allow the Sheriff's Office to attract and maintain qualified and diverse employees and decrease vacancies and turnover.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Rapid Response Team Deputy

Expenditure	\$105,619
Revenue	-
Net County Dollars	\$105,619

Description of Request:

The Sheriff's Office is requesting a deputy position for the Rapid Response Team in Special Investigative Services. Currently the Tactical/High Risk Apprehension Team has three deputy positions. A four-person unit is needed in order to have two 2-person units or a joint 4-person "Hasty Team." The unit has made 87 arrests and taken the lead on high-risk warrants and/or unserved warrants since January 14, 2019.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Real-Time Center Coordinator

Expenditure	\$71,374
Revenue	\$71,374
Net County Dollars	-

Description of Request:

This request is for a coordinator for the Real Time Intelligence Crime Center. The first year of creation, this position would be funded using Unauthorized Substance Use Tax Revenues. This position would allow the Sheriff's Office to increase effectiveness of the modern technology the RTICC has to offer to reduce crime, identify suspects and increase safety of officers.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Retirement Pre-Hire Positions

Expenditure	\$622,290
Revenue	-
Net County Dollars	\$622,290

Description of Request:

The Forsyth County Sheriff's Office is requesting to create ten Deputy I positions to use to pre-hire positions. FCSSO has filled all sworn positions. In order to maintain full staffing, FCSSO proposes "ghost" PCN's to pre-hire candidates based on projected vacancies (retirements, etc.).

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: School Resource Officers, Phase II

Expenditure	\$1,088,275
Revenue	\$806,337
Net County Dollars	\$281,938

Description of Request:

Starting in FY19, the School Resource Officers program in the Sheriff's Office began undergoing expansion due to the City of Winston-Salem ending their SRO program with the Winston-Salem/Forsyth County School Board. This expansion process includes assuming responsibility of twenty schools over three fiscal years and adding up to forty-four proposed positions. Phase II is based on the Sheriff's Office assuming responsibility of eight additional schools in FY21: Meadowlark Middle, Hanes, Jefferson Middle, Northwest Middle, Mineral Springs Middle, Kingswood School, Paisley Middle, and Wiley Middle Schools.

The Sheriff's Office will request fourteen (14) positions to meet the demands of assuming responsibility of these eight additional schools. They propose a supervisory Corporal, two Sergeants, one Lieutenant, two roving Deputy positions to assist with call response (one of these is a K-9 unit), and eight new deputies one at each of the eight newly added schools for FY21.

Three positions would have an effective start date of July 1, 2020 – a supervisory Lieutenant and two Deputy I positions assigned to Meadowlark and Jefferson Middle Schools. The remaining eleven positions will have a hire date of August 17, 2020 in anticipation of a December 22, 2020 effective date for implementation in the School System. Meadowlark and Jefferson need earlier start dates than the remaining schools due to upcoming retirements that the City of Winston-Salem Police Department does not plan to re-hire.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: School Resource Coordinator & Investigator

Expenditure	\$158,539
Revenue	-
Net County Dollars	\$158,539

Description of Request:

Starting in FY19, the School Resource Officers program in the Sheriff's Office began undergoing expansion due to the City of Winston-Salem ending their SRO program with the Winston-Salem/Forsyth County School Board. This expansion process includes assuming responsibility of twenty schools over three fiscal years and adding up to forty-four proposed positions. Phase II is based on the Sheriff's Office assuming responsibility of eight additional schools in FY21: Meadowlark Middle, Hanes, Jefferson Middle, Northwest Middle, Mineral Springs Middle, Kingswood School, Paisley Middle, and Wiley Middle Schools. The Sheriff's Office requests an additional SRO Coordinator and Investigator. The SRO coordinator would act as administrator of the SRO program and function as the liaison between the Sheriff's Office and school system. The SRO investigator would be responsible for criminal investigations related to WSFCS.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Wellness Coordinator

Expenditure	\$70,967
Revenue	-
Net County Dollars	\$70,967

Description of Request:

The Sheriff's Office is requesting a Wellness Coordinator. The Sheriff's Office has begun taking a number of steps to improve employee health behaviors. This request is to hire a Full-Time Wellness Coordinator to coordinate Sheriff's Office Wellness Programs.

Through the addition of a Wellness Coordinator, the Sheriff's Office hopes to:

- Reduce elevated health risks of employees
- Reduce health care costs for County and employees
- Improve productivity
- Decrease absenteeism
- Improve recruitment and retention
- Improve employee morale
- Oversee gym facilities and coordinate wellness committee

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Volunteer Fire Department Staffing Support

Expenditure	\$243,654
Revenue	-
Net County Dollars	\$243,654

Description of Request:

Emergency Services is requesting \$243,654 to create three Full-Time Captain positions in Fire Suppression to supplement the volunteer fire departments on complex incidents and provide manpower on calls that require large amounts of manpower such as house fires, rescue calls, cardiac arrests, and other emergency events.

The Fire Services Study that was completed in 2017 identified staffing levels within the volunteer fire departments due to declining membership and call volume as an issue to be addressed in the future. Volunteer fire departments are adding part-time staffing as best they can but the cost to pay individuals can be a burden on some departments.

The creation of these three Captain positions will continue to align County services provided by adding an expanded supervisory role to effectively manage County fire personnel on a day-to-day basis. In addition to this role, these positions would provide incident command support to the volunteer fire departments.

This request supports the methodical approach of building out the fire department support program (Trucks 109, 209, and 309) to answer the request of the volunteer fire departments for additional support due to the lack of personnel responding to incidents.

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Three Quick Response Vehicle (QRV) Medic Units

Expenditure	\$940,321
Revenue	-
Net County Dollars	\$940,321

Description of Request:

Emergency Services is requesting \$940,321 to create twelve Full-Time Emergency Medical Technician (EMT) positions to backfill twelve paramedics that would staff three new Quick Response Vehicles (QRVs) across four operational shift periods. This request also includes funding for equipment and vehicles.

Emergency Services has relied on extensive mutual aid from neighboring counties to ensure sufficient Emergency Medical Services (EMS) coverage of the county as well as sustaining the volunteer fire department system that has been heavily impacted by increasing EMS demand. This Alternate Service Level request would assign a QRV Medic Unit to the Northeast, North, and Northwest parts of the County, which are predominately served by volunteer fire departments. While these areas have lower call demand, the large geographic area requires dedicated paramedic coverage to ensure timely responses to high acuity medical and traumatic emergencies.

The QRV concept helps to ensure improved patient care through more rapid response and reduces the commitment of resources by volunteer departments for EMS events because a paramedic is on-scene permitting the release or cancellation of fire resources. This concept has been roundly supported by the volunteer fire departments.

During 2019, the County requested mutual aid for EMS response from neighboring counties 419 times compared to 356 times in 2018. This places an inordinate burden on neighboring counties who have limited EMS resources to respond to incidents in their own counties.

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Volunteer Fire Department Recruitment Coordinator

Expenditure	\$100,724
Revenue	-
Net County Dollars	\$100,724

Description of Request:

Emergency Services is requesting \$100,724 to create one Full-Time Volunteer Fire Department Recruitment Coordinator as the staffing and recruitment of volunteers is a major issue for most of the volunteer fire departments in the County.

This position would assist the volunteer fire departments with recruitment of volunteers, seek out grant opportunities, help develop the countywide records management system, and work with departments to maintain or lower their insurance ratings.

Manager's Recommendation:

Board Action:

COURT SERVICES

Title of ASL: Family Justice Center Facility Upgrades

Expenditure	\$ 97,000
Revenue	-
Net County Dollars	\$ 97,000

Description of Request:

The County has been involved in a community effort to transition the County's Safe on Seven program to a Family Justice Center model. Family Justice Centers enable domestic violence and family violence victims to access a range of services at one location. Services that may be housed in Family Justice Centers include law enforcement, prosecutors, victim advocacy, counseling, safety planning, legal assistance, social workers, case management, healthcare services, housing assistance, benefits assistance, transportation resources, child support offices, women's resource centers, play spaces for children, elder abuse services, culture-specific family services, job training, and community education and prevention.

Ultimately, Family Justice Centers have goals to promote victim safety and hold offenders accountable. This is done by coordinating services across agencies in order to make services more readily available to victims and their children. Providing improved criminal justice response, including more integrated investigation and prosecution and increased effectiveness of mandatory arrest policies is another goal. Additionally, Family Justice Centers increase awareness of domestic violence in the local community through education and public outreach.

A Steering Committee of community non-profit organizations has met with the County for the past two years to identify the necessary steps to take to ensure this is a success. The Steering Committee is requesting several upgrades to the facility that will house the new Family Justice Center including expanded Access Control for six doors, replacement of doors, closed circuit television cameras, a panic alarm, and construction of a secure reception with ballistic reception window and sheetrock covering.

The Fiscal Year 2021 Recommended Budget includes funding to transition Safe on Seven to a County-managed Family Justice Center program with funds previously earmarked for contracts with the Administrative Office of the Courts and Legal Aid being used to fund five Full-Time County positions but does not include these additional costs.

Manager's Recommendation:

Board Action:

COURT SERVICES

Title of ASL: Legal Aid Funding

Expenditure	\$ 73,400
Revenue	-
Net County Dollars	\$ 73,400

Description of Request:

Legal Aid is requesting the County to continue funding two positions that currently serve victims of domestic violence at Safe on Seven. For the past several years, the County has provided funding to Legal Aid for a Full-Time Bilingual Paralegal and a Part-Time Attorney.

As the County has worked to transition the Safe on Seven program to the nationally recognized Family Justice Center model, a strategy was developed to keep County funding of this program in line with prior year funding. This strategy eliminates funding of positions that should be State-funded (through the Administrative Office of the Courts) and contracts with Legal Aid.

Legal Aid is requesting this funding from the Governors' Crime Commission as well.

Manager's Recommendation:

Board Action:

ENVIRONMENTAL ASSISTANCE & PROTECTION

Title of ASL: Sustainability Program Manager

Expenditure	\$84,300
Revenue	-
Net County Dollars	\$84,300

Description of Request:

The Office of Environmental Assistance and Protection is requesting a new position to oversee and coordinate extensive research and strategic planning to pursue the transition to clean and renewable energy for county buildings and operations while minimizing dependence on energy derived from fossil fuels. This request is consistent with Forsyth County's Operating Policy/Goal to create a community that is healthy and to fulfill the provisions of the Clean Energy resolution adopted by the Board of Commissioners on December 5, 2019. The required level of effort to reach the goal of completing this transition by 2050 will necessitate ongoing technical analysis and planning, responsible management strategies and informed coordination of incremental steps to achieve long-term benefits. Diminishing reliance on energy derived from fossil fuels will prevent pollution, conserve resources and promote sustainable job creation and robust economic growth.

Long-term benefits include cleaner air for a healthier community, conservation of resources, promoting sustainable employment opportunities and anticipated cost savings across county operations. Performance parameters to measure the effectiveness of these changes will include quantitative reductions in several energy sectors including consumption of fossil fuels for transportation and operation of off-road equipment, electricity generated from combustion of fossil fuels, the resulting associated reductions in the County's contributions to air pollution emissions, and more, to be determined as the action plan is developed. This Office has promoted energy efficiency and pollution prevention in our community and within our organization through outreach and education targeting the public, students, special interest groups and county employees.

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Two Full-Time 10-Month School Nurses

Expenditure	\$148,409
Revenue	-
Net County Dollars	\$148,409

Description of Request:

The Department of Public Health is requesting two additional Full-Time 10-month Nurse positions to move towards the 1:1 ratio of one Registered Nurse assigned to one Elementary school and provide coverage for Middle and High schools two to three days each week. School nurses are an integral part of access to education and work to reduce and eliminate health related barriers to the education process for students. They promote health and safety, intervene with actual and potential health problems, provide case management services, and coordinate communication with families, appropriate school staff and the medical home or private healthcare provider.

In the past, the County has worked towards a ratio of one nurse for every 750 students as established by the Center for Disease Control and this ratio is also the recommendation of the National Association of School Nurses. However, a more recent recommendation from the American Academy of Pediatrics suggests allocating one nurse to every school. Since FY15, the Board has added 11 Full-Time School Nurse positions to provide services within the WS/FC School System.

School Nurses currently are prioritizing their time based on the acuity of health needs at the school. There are often times when a nurse may have to go to several schools in one day to provide services. The addition of these two 10-month positions would increase the rate of children actively case managed, increase the number of direct patient care services provided in schools, and increase the number of education sessions facilitated by nurses.

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Upfit Space in DSS for WIC Clinic

Expenditure	\$24,200
Revenue	-
Net County Dollars	\$24,200

Description of Request:

The Department of Public Health is requesting additional funds to upfit available space within the DSS facility for a satellite WIC Clinic. Pending the results of a pilot to assess efficacy of coordination of services with DSS, this clinic will increase WIC participation and improve customer experience for individuals wanting to apply for Medicaid and WIC.

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: Economic Services – One Senior Income Maintenance Caseworker and Four Income Maintenance Caseworkers for Medicaid Recertification

Expenditure	\$259,678
Revenue	\$194,758
Net County Dollars	\$ 64,920

Description of Request:

The Department of Social Services is requesting one Full-Time Senior Income Maintenance Caseworker and four Full-Time Income Maintenance Caseworkers to support the Family and Children’s Medicaid Recertification program. The State has implemented performance standards for Medicaid eligibility determinations in terms of accuracy and timeliness. Income Maintenance Caseworkers are responsible for conducting expert reviews and the department is requesting four IMCW positions to reduce the number of reviews from 145 to 124 (the industry standard range of 118-125).

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: Economic Services – One Senior Income Maintenance Caseworker for Medicaid Applications

Expenditure	\$59,134
Revenue	\$44,351
Net County Dollars	\$14,783

Description of Request:

The Department of Social Services is requesting one (1) Full-Time Senior Income Maintenance Caseworker to support a Family and Children’s Medicaid Application team of nine Income Maintenance Caseworkers to ensure that Federal/State accuracy and timeliness requirements are achieved. This position would also be responsible for providing training and assistance to new and established Income Maintenance Caseworkers and act as a supervisor when the current supervisor is absent due to annual leave and sick leave requests.

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: Child Protective Services – Two Senior Social Workers

Expenditure	\$136,004
Revenue	\$ 47,601
Net County Dollars	\$ 88,403

Description of Request:

The Department of Social Services is requesting two (2) Full-Time Senior Social Workers for Child Protective Services (CPS) as the volume of reports received that require mandated CPS intervention continues to rise. Staff continue to work overtime to meet the ongoing work demand, which the department fears will lead to staff burnout, and increased vacancy rates. These issues prevent effective supervision and impact the ability of the department to complete mandated services in a timely manner.

Based on information from the Child Welfare Data Workbook provided by the State, there is an average need for 46.3 CPS Social Workers to meet statutory responsibilities within the community and function within the mandated caseload ratio of ten cases per CPS Social Worker. Currently, Forsyth County DSS has 39 staff members in CPS.

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: Foster Care – Two Senior Social Workers

Expenditure	\$136,004
Revenue	\$ 47,601
Net County Dollars	\$ 88,403

Description of Request:

The Department of Social Services is requesting two (2) Full-Time Senior Social Workers for Foster Care as the number of children entering custody continues to rise. Staff continue to work overtime to meet the ongoing work demand, which the department fears will lead to staff burnout, and increased vacancy rates. These issues prevent effective supervision and impact the ability of the department to meet permanency outcomes in a timely manner.

As of December 5, 2019, there are 235 children in the legal custody of the Forsyth County Department of Social Services compared to 174 children in custody in December 2015.

Manager's Recommendation:

Board Action:

AGING SERVICES

Title of ASL: Eliminate Three Percent Reduction from Recommended Budget

Expenditure	\$ 12,600
Revenue	-
Net County Dollars	\$ 12,600

Description of Request:

In order to balance the Fiscal Year 2021 Preliminary Budget, across the board cuts were made to the recommended budgets of each department – including Aging Services. This 3% across the board cut impacted the organizations recommended to receive funding through Aging Services as demonstrated in the table below:

Organization	Amount of Reduction
Senior Services	11,100
Shepherd's Center	1,500
	12,600

It is possible that this funding could be restored through the funding the County receives through the Coronavirus Relief Fund but at the time the budget was being finalized, this was not clear.

Manager's Recommendation:

Board Action:

AGING SERVICES

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

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

Description of Request:

To continue to provide services to older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$15,000, for a total of \$65,000, for FY21. Of the total funding request, \$40,000 would be for the Shepherd's Center of Greater Winston-Salem and \$25,000 for the Shepherd's Center of Kernersville. Both centers receive limited funding from the State through the Home and Community Care Block Grant (HCCBG) program and State General Purpose Funding, which accounts for less than 10% of their total operating budgets.

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

In FY16, Forsyth County provided the Shepherd's Center funding of \$25,000 (\$15,000 for the Shepherd's Center of Greater Winston-Salem and \$10,000 for the Shepherd's Center of Kernersville). In FY17, the County increased funding to \$50,000 (\$30,000 for the Shepherd's Center of Greater Winston-Salem and \$20,000 for the Shepherd's Center of Kernersville). In FY18 and FY19, the funding remained at \$50,000 but increased to \$55,000 in FY20. The FY21 Recommended Budget includes \$50,000.

Manager's Recommendation:

Board Action:

AGING SERVICES

Title of ASL: Senior Services – Increase Funding

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

Description of Request:

Senior Services Inc. is requesting an increase of \$25,000 from the County for FY21.

Senior Services provides a variety of services that assists the county's most vulnerable seniors to remain at home by providing home-delivered meals rather than being placed in skilled or nursing care facilities. Based on information obtained from the agency, over the last 20 years, 90% of the organization's expenses have gone to direct services with only 10% to combined fundraising and administrative expenses. To minimize costs, Senior Services currently relies on 2,200 community volunteers to help seniors in a variety of ways.

If approved, the total grant to Senior Services would be \$395,000 and it would be recommended that \$50,000 of this request be for general operating support and the remaining \$345,000 would be for Meals-on-Wheels.

In FY16, the Board of Commissioners increased the allocation for Senior Services by \$175,000 which was designated totally for the Meals-on-Wheels program. This increased the total County appropriation to Senior Services to \$325,000 in continuing funds: \$50,000 for general operating support and \$275,000 for the Meals-On-Wheels program. Funding increased by \$45,000 in FY17 to \$370,000 and has remained at that level for the past two years.

Manager's Recommendation:

Board Action:

NC COOPERATIVE EXTENSION

Title of ASL: One Full-Time Family and Consumer Sciences (FCS) Extension Agent

Expenditure	\$23,471
Revenue	-
Net County Dollars	\$23,471

Description of Request:

Currently, NC Cooperative Extension shares a part-time Family and Consumer Sciences (FCS) Extension agent with Davidson County. The Forsyth County share for the current part-time FCS Agent is \$33,102.39, in which Forsyth County benefits from her work of 20 hours per week amounting to 1,040 hours of work per annum. The position addresses topics within the Foods and Nutrition arena. NC State is moving this position back to working fully in Davidson County, leaving a gap in services in Forsyth County.

The proposed request is seeking consideration to allow NC Cooperative Extension to hire a Full-Time Extension Agent for Family and Consumer Sciences. The position description career ladder, set by NC State, identifies an entry pay scale of \$40,000 for a BS degree. The total cost for a Full-Time FCS agent including benefits, training, and memberships would be \$23,471. Additional cost savings would be realized in FY21 through elimination of the current part-time FCS agent.

Manager's Recommendation:

Board Action:

NC COOPERATIVE EXTENSION

Title of ASL: One Full-Time Office Assistant

Expenditure	\$37,386
Revenue	-
Net County Dollars	\$37,386

Description of Request:

This Alternate Service Level request considers funding a vacant position (salary and benefits) within NC Cooperative Extension. Recently, the Office Assistant, whose desk is located in the lobby area, accepted a promotion in a different county department. This position manages a number of vital components for Cooperative Extension, the Forsyth County Soil and Water department, as well as, lending assistance to the other offices located in the Agricultural Building.

The position was a “send in” position in which the county accepted funding from NC A&T State University for 100% of the Office Assistant’s salary and benefit package. Now, NC A&T State University wants to change the funding for that position. NC A&T State University announced to all counties that they must have a 50-50 cost share in all positions across the state and they would assume the role of hiring all positions and assigning duties and responsibilities of those positions. Their desire is to have the position work with only the NC A&T Agents housed in the Forsyth County Center. This ASL requests that this position no longer be a “send in” position and be fully funded by Forsyth County.

Receiving funding from the county to refill this position will allow the Department to employ a Full-Time Office Assistant and allow the Administrative Assistant and the Horticulture Technician to focus on their usual full-time positions. An alternate scenario might include considering a number system for walk-in clients and scheduled visits with Agents and staff by setting appointment times during the busy times of the year.

Manager's Recommendation:

Board Action:

FORSYTH TECHNICAL COMMUNITY COLLEGE

Title of ASL: Ten Full-Time Campus Security Officers

Expenditure	\$448,284
Revenue	-
Decreased Security Contract	\$200,000
Net County Dollars	\$248,284

Description of Request:

Forsyth Technical Community College is requesting ten Full-Time Campus Security Officers that would be placed at various facilities to help maintain a safe and inviting campus for students, staff, and visitors. The additional positions would help with monitoring the camera security system and allow for increased patrols for day and evening classes.

The County's current allocation to Forsyth Technical Community College provides for salaries and benefits for 44 positions, including four Campus Police Officers and a Director of Campus Police. These positions are all included in the FY21 Recommended Budget. Approving this request would increase the number of County-funded positions to 54.

Manager's Recommendation:

Board Action:

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

Title of ASL: Adjustments to Annual Funding - Additional Security

Expenditure	\$1,557,088
Revenue	-
Net County Dollars	\$1,557,088

Description of Request:

Winston-Salem/Forsyth County Schools is requesting \$1,557,088 in addition to the annual allocation of funding that resulted from the funding formula. These additional dollars would be used to create 36 campus security associates and an executive director of school safety position to ensure the safety and security of schools.

As the Board of Commissioners is aware, the Sheriff's Office is assuming responsibility for the School Resource Officer program at various schools due to the Winston-Salem Police Department deciding to stop providing this service. The addition of these campus security associates would not impact the new schools that the Sheriff is assuming responsibility for in Fiscal Year 2021. However, in Fiscal Year 2022, the Sheriff's Office is assuming responsibility for 8 additional schools and the addition of these campus security associates could reduce the number of additional School Resource Officers and supervisory staff it will request next year.

Manager's Recommendation:

Board Action:

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

Title of ASL: Adjustments to Annual Funding

Expenditure	\$6,227,681
Revenue	-
Net County Dollars	\$6,227,681

Description of Request:

Winston-Salem/Forsyth County Schools is requesting \$6,227,681 in addition to the annual allocation of funding that resulted from the funding formula. These additional dollars would be used to fund increases related to health insurance and retirement rates, a step increase, State-mandated salary increases, and market adjustments related to a compensation study.

The retirement rate for 2020-21 is anticipated to increase to 21.44% compared to 19.7% in the current year. The State health insurance premium is anticipated to be \$6,647 annually, a 5.4% increase over the current premium at \$6,306.

The step increase is a 1% increase for certified staff, including teachers, support staff, and assistant principals. The State-mandated salary increase is anticipated to be 2% for certified staff and principals.

The market adjustment is related to a compensation study that was completed in early 2020. The results of the study recommended a 3% increase for bus drivers and hourly food service staff and a 2% increase for all other classified and non-certified staff.

Manager's Recommendation:

Board Action:

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

Title of ASL: New Textbooks

Expenditure	\$12,000,000
Revenue	-
Net County Dollars	\$12,000,000

Description of Request:

Winston-Salem/Forsyth County Schools is requesting \$10,300,000 in addition to the annual allocation of funding that resulted from the funding formula for the purchase of new textbooks and instructional materials in order to provide standards-aligned core instructional materials for all schools in the district. The table below demonstrates the last time new textbooks were adopted as well as how the district has fared on End of Grade and End of Course tests.

SUBJECT	ADOPTION DATE	EOG/EOC Average
Elementary ELA	2002	54%
Secondary ELA	2007	56%
Elementary Math	2010	56%
Secondary Math	2002	51%

Winston-Salem/Forsyth County Schools acknowledges that the purchase of these materials is the responsibility of the State.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Library Assistant for Clemmons Branch

Expenditure	\$9,583
Revenue	-
Net County Dollars	\$9,583

Description of Request:

The Library Director is requesting one Full-Time Library Assistant at the Clemmons Branch to better serve customers at the computer stations, develop more adult programming, and assist with the large numbers of after school users. The new Clemmons Library, scheduled to open in late February 2021, will double in size to 20,000 square feet with a greatly expanded Children’s Department, along with new Teen and Maker spaces. Staff currently double-staff the service desk to keep up with daily demands of reference, computer assistance and other duties.

An additional Full-Time Library Assistant would assist to streamline duties, balance the workload due to anticipated demands of ongoing programming efforts, circulation duties, clerical and continuing education commitments that are required.

Due to the February 2021 timeline, For FY21, this request is for four months of the salaries and benefits of the position.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Library Assistant for Walkertown Branch

Expenditure	\$38,330
Revenue	-
Net County Dollars	\$38,330

Description of Request:

The Library Director is requesting one Full-Time Library Assistant at the Walkertown Branch to better serve customers at the computer stations, develop more adult programming, and assist with the large numbers of after school users.

Staffing at the Walkertown branch is the same as when it opened in 1992 and there has been a 25% increase in population during that time with a new Middle and High School constructed in 2011 to meet that growth. With the elementary, middle, and high schools all within walking distance, after school usage is very high. Year after year, the monthly door count increases 3-10% and requires double-staffing at the circulation/public service desk.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Two Full-Time Security Support Associates for Central Library Branch

Expenditure	\$66,183
Revenue	-
Net County Dollars	\$66,183

Description of Request:

The Library Director is requesting two Full-Time Security Support Services Associates for the Central Library. Current staff is inadequate in being able to manage the increased number of security incidents that are regularly occurring. Due to these amplified security issues and the changing dynamic to the Westside of Downtown Winston Salem. These two FTEs would provide the additional security needed to ensure the safety of our staff and patrons.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Increase Book, Audio-Visual, and Electronic Resources

Expenditure	\$175,000
Revenue	-
Net County Dollars	\$175,000

Description of Request:

The Forsyth County Public Library is requesting additional funding to increase its book, audio-visual materials, and electronic resources budget by \$175,000 to keep in line with other major public libraries in North Carolina. The additional funds would allow the library to meet the growing patron demand.

County Libraries	Amounts Spent on Collections*	% of Total Operating Costs spent on Collection	Collection Costs(s) per Capita
Charlotte-Mecklenburg	\$5,683,061	13%	\$5.28
Wake	\$4,332,646	17%	\$4.13
Durham	\$1,592,560	14%	\$5.26
Guilford (Greensboro)	\$1,058,471	12%	\$1.98
Forsyth	\$984,155	12%	\$2.64

The request includes the following increases:

- \$125,000 for Library Books
- \$25,000 for Audio-Visual Supplies
- \$25,000 for On-line Services

This request supports the Library's objective of developing and maintaining a timely collection of books, periodicals, electronic resources and audio-visual materials.

The FY21 Recommended Budget includes \$1,017,901 for these materials.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: One Part-Time Library Assistant Floater for Branch Libraries

Expenditure	\$15,751
Revenue	-
Net County Dollars	\$15,751

Description of Request:

The Library Director is requesting one Part-Time Library Assistant Floater position for the branch libraries. The position would work branch public service desks during staff shortages to keep up with daily demands of reference, computer assistance and address other duties quickly and efficiently.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: One Part-Time Library Assistant Floater for Central Branch

Expenditure	\$15,751
Revenue	-
Net County Dollars	\$15,751

Description of Request:

The Library Director is requesting one Part-Time Library Assistant Floater at the Central Library to strengthen library staff, collection, services and programs to support community needs and interests. This position will staff various Central Library service desks when staff shortages occur to keep up with the daily demands of references circulation, computer assistance and address other duties quickly and efficiently.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Funding for the Clemmons Branch Opening Day Collection

Expenditure	\$35,000
Revenue	-
Net County Dollars	\$35,000

Description of Request:

The Forsyth County Public Library is requesting \$35,000 for acquiring an Opening Day collection for the re-opening of the Clemmons Branch Library scheduled for January 2021. The current branch library has not increased its collection size for decades due to extremely limited shelf space. The new Clemmons Branch Library will more than double its square footage with a significant increase in shelf space. In comparison, the current book stock is 25% less than the new Paddison Memorial Branch Library with an average book title age of 15 years.

Manager's Recommendation:

Board Action:

FINANCE

Title of ASL: Additional Risk Management Analyst position

Expenditure	\$60,834
Revenue	-
Net County Dollars	\$60,834

Description of Request:

The Chief Financial Officer is requesting an additional Risk Management Analyst position. The increase in insurance needs and customer service requests has resulted in more time devoted to servicing the governmental entities of Forsyth Technical Community College, Triad Municipal ABC Board, Triad Park, and Forsyth County Tourism Development Authority. The growing demand of this division has the Risk Manager working 60-70 hours a week including weekends and the current Risk Management Analyst working 50-60 hours a week including most weekends. This additional position would allow Risk Management to get back to their original four positions and allow for on-call rotation for nights and weekends.

Currently, the Risk Manager and the Risk Management Analyst handle all insurance placement for Forsyth County, Forsyth Technical Community College, Triad Municipal ABC Board, Triad Park, and Forsyth County Tourism Development Authority. Risk Management staff also handles the Employee benefits for Forsyth County Tourism Development Authority, and reviews and approves all contracts. In addition, they handle the county's self-insured Workers' Compensation, automobile liability, automobile property damage, general liability, property claims, and the completion of several required OSHA reporting forms throughout the year.

The addition of this position would allow for:

- More frequent contact with injured employees.
- The quicker completion of required paperwork needed for an employee to receive treatment in the emergency room under Workers' Compensation.
- The investigation and review of Workers' Compensation claims to prevent future injuries by eliminating work hazards or providing additional training.
- More prompt review and processing of contracts.

Manager's Recommendation:

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Center for Creative Economy

Expenditure	\$35,000
Revenue	-
Net County Dollars	\$35,000

Description of Request:

The Center for Creative Economy (CCE) is requesting a grantee contribution of \$26,000 to help fund a new program called Kinetic in addition to the \$9,000 it received in FY20 to help with the Creative Startups Accelerator and SWERVE programs. This makes a total request of \$35,000.

CCE is a local non-profit organization that works with individuals and enterprises that add value to society by making or marketing products and services linked to human creativity through: Ideation; Creation; Production; Distribution; and Use. CCE’s mission is to serve as a catalyst for innovation by driving product and business development, stimulating connections between innovators and businesses and promoting economic development and job growth through regional programs, infrastructure, and professional development. CCE has two primary programs that work to meet these goals: Creative Startup Accelerators and Swerve.

CREATIVE STARTUPS ACCELERATOR – CCE is the Southeastern host for the nation’s leading startup accelerator for creative entrepreneurs. The program supports Triad and NC-based creatives and attracts businesses nationally to come to NC to accelerate their creative enterprises. In 2016, the Creative Startups Winston-Salem launched ten creative companies that created 14 jobs and \$496,000 in revenues.

SWERVE – the hub for creative enterprises in NC’s Piedmont Triad, brings creative professionals together at lively, informative monthly meetups, and through a growing online community. Owners, or prospective owners, of a creative business may join Swerve to tap into a local network of collaborators, mentors, and new business contacts.

KINETIC – Kinetic is a new four-week boot camp focused on assisting early stage local start-ups define their business model and finances.

This request will increase CCE’s ability to fund their core programs that provide assistance to local creative enterprises and individuals in their effort to build and scale creative entrepreneurial enterprises. Forsyth County’s funding will add to a long list of existing funders that includes the City of Winston-Salem, The Winston-Salem Foundation, the Kenan Institute for the Arts, the Flow Foundation, Wake Forest Innovation Quarter, the James G. Hanes Fund, Action Coach, BB&T, Inmar, the Keenan Institute, Womble Carlyle, Wells Fargo, Kilpatrick Townsend, and many others.

Manager’s Recommendation:

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Venture Cafe

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

Description of Request:

Venture Cafe is requesting a grantee contribution in the amount of \$75,000 to provide support and assistance with efforts around the following projects:

- ACCESS Center for Equity and Success - a center that works with small MWBE companies and entrepreneurs in Forsyth County to get certifications and training and be prepared to submit bids for government and other projects.
- Soy Emprendedor - a program that works with local Latino teenagers to teach them about entrepreneurship and small business skills.
- General Programming - events that provide networking for local entrepreneurs as well as informational and educational programming.

Manager's Recommendation:

Board Action:

COMMUNITY & ECONOMIC DEVELOPMENT

Title of ASL: Housing Demolition Fund

Expenditure	\$60,000
Revenue	-
Net County Dollars	\$60,000

Description of Request:

To establish a pool of funds that can be used to pay for the demolition and clearance of residential dwellings that have become abandoned, dilapidated, and present a clear and dangerous threat to the health, safety, and welfare of neighboring residents, the Director of Community and Economic Development requests \$60,000. These funds will only be used in cases where the Board of County Commissioners approve a resolution condemning a residential dwelling and ordering its demolition and clearance. The funds will pay for the demolition and clearance and then be reimbursed, in part or in whole, when the tax lien placed on the property is satisfied.

Manager's Recommendation:

Board Action:

COMMUNITY & ECONOMIC DEVELOPMENT

Title of ASL: Seasonal Intern Position

Expenditure	\$4,000
Revenue	-
Net County Dollars	\$4,000

Description of Request:

The Community & Economic Development Department is requesting \$4,000 to fund an additional summer intern position.

Manager's Recommendation:

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Winston-Salem Chamber of Commerce

Expenditure	\$40,000
Revenue	-
Net County Dollars	\$40,000

Description of Request:

Winston-Salem Chamber of Commerce is requesting an appropriation of \$225,000 from Forsyth County for FY21, reflecting an increase of \$40,000 above their current funding level of \$185,000. This economic development request reflects the consolidation of Winston-Salem Chamber of Commerce and Winston-Salem Business, Inc. (WSBI) into one agency - Greater Winston-Salem, Inc.

Key Initiatives

Key initiatives include economic and workforce development, talent recruitment and retention, advocacy, and entrepreneurial and small business resources.

How Funds will be Utilized to Implement Tactics

- Collateral /Sales Kits
 - i. All marketing collateral developed with print and digital use in mind.
 - ii. Initial pieces include sector brochures, real estate sell sheets, and benefits of locating to the area overview brochure.
- Advertising
 - i. *Google AdWords Pay-Per-Click Campaign* – to drive traffic to newly branded website.
 - ii. *LinkedIn Sponsored Contest* – to reach top-level decision makers in target sectors.
 - iii. *Selective Regional Advertising* – to build brand awareness
- Outbound Missions
 - i. Leveraging regional work of the Carolina Core through proactive outreach to out-of-state site selectors.
- Inbound Visits
 - ii. Scheduled inbound recruitment visits.
- Public Relations (National/Regional)
 - iii. Building a national media presence through an aggressive national and regional media relations strategy.
- Website/SEO
 - iv. Increased functionality and resources through the redesigned WinstonSalem.com for those to start, expand, or relocate a business to the area.
- Airport Area Marketing & Master Plan

Manager's Recommendation:

Board Action:

COUNTY COMMISSIONERS & MANAGER

Title of ASL: Citizen Survey

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

Description of Request:

Some Commissioners have expressed an interest in conducting a survey to ensure that County government is meeting the needs of citizens. Many cities and counties across North Carolina have these surveys done annually to understand the needs of the community to ensure resident satisfaction, high livability standards, and planning for the future.

This request would set aside funds to contract with a firm to design, administer, and analyze a citizen survey in Fiscal Year 2021. If this request is included in the adopted budget, staff will investigate the most cost effective way to complete the survey to include speaking with firms that specialize in these efforts, speaking with local universities who may be able to assist with this effort, and investigate other possibilities, such as the North Carolina Association of County Commissioners, the UNC School of Government, and ICMA.

Manager's Recommendation:

Board Action:

COUNTY COMMISSIONERS & MANAGER

Title of ASL: Contract for Lobbyist

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

Description of Request:

Forsyth County formerly contracted with the Ferguson Group for lobbying services for all federal issues including assistance with obtaining federal grants and working to protect programs and policies of benefit to the County. This contract was for \$60,000 and included specific deliverables around funding initiatives and advocacy initiatives before expiring in 2012. The County has relied on trade associations such as the National Association of Counties (NACo) and the North Carolina Association of County Commissioners to impact legislation on the state and federal level. The Manager's Office has from time to time hired staff to act as legislative liaison and lobbyist. There is currently no such dedicated position.

The legislative agenda has traditionally been handled by the Manager's Office as well as the County Attorney's Office. Because of work responsibilities, neither the Manager nor the County Attorney has the ability to lobby our representatives on a consistent basis. In order to achieve more success regarding pending bills and funding opportunities, it may be more effective to have a dedicated lobbyist working in Raleigh and Washington, D.C. on behalf of the County.

Funds included in this Alternate Service Level request would allow for the contracting of a registered lobbyist who would work to move the legislative agenda of the Forsyth County Board of County Commissioners forward at the state and federal level.

Manager's Recommendation:

Board Action:

TAX ADMINISTRATION

Title of ASL: Enhanced Asset Valuation Tool

Expenditure	\$35,910
Revenue	-
Net County Dollars	\$35,910

Description of Request:

The Property Tax Division is seeking to contract with Trepp, LLC to provide an information service called TrepLoanTM. The vendor's primary purpose is to validate the value of assets for secured loans involving publicly traded lenders or borrowers. The service is provided to several of the major lending institutions in the Country.

Because the entities involved are publicly traded, the information that Trepp® provides is also public. The information is available by purchasing prospectuses from individual corporations and then making public record requests from the organizations. The time and cost of the endeavor is not practical for the tax office. Because of its role in the lending industry, Trepp® has already accumulated much of this data, parsed the information into a standardized format and provides the data and analysis for a fixed fee. Trepp® provides all available information for Forsyth County and all of North Carolina.

Per Trepp's information and our research through a trial review of the product indicates that we will have direct information on approximately 10% of the commercial properties in Forsyth County and support information from approximately 10% of the commercial properties in North Carolina. The percentage seems small, but the 10% focusses on larger investment properties where information is limited. The intended use of the information is to have accurate information to produce the Schedule of Values for commercial properties and to provide support information to defend appeals at the Informal, Board of Equalization and Review, Property Tax Commission and the Appeals Court.

Manager's Recommendation:

Board Action:

TAX ADMINISTRATION

Title of ASL: In Rem Foreclosure Policy Change and Partnership with City of Winston-Salem

Expenditure	\$200,000
Revenue	\$100,000
Net County Dollars	\$100,000

Description of Request:

Forsyth County's tax collection process begins in July each year when tax bills for real estate and personal property are mailed to all Forsyth County property owners. Taxes on real estate and personal property are due on September 1 and are payable through January 5th. After January 5th, unpaid tax bills are considered late and enforcement measures to collect taxes begin immediately which can include garnishment of wages and bank accounts, withholding N.C. state tax refunds, levy on personal property, and foreclosure of real estate.

Foreclosure is a last resort but the County does contract with an outside law firm to manage foreclosure of delinquent properties and has used a Mortgage Style foreclosure method, which allows for recovery of most of the legal fees incurred. Another form of foreclosure is In Rem Foreclosure, which may be more useful for certain properties that are abandoned or vacant where the title of the property is cumbersome due to numerous heirs who have little interest in claiming or cleaning up the property.

Many – though certainly not all – of these properties are in the City of Winston-Salem. In an effort to bring these types of properties into tax compliance sooner and allow these properties to be titled cleanly to enhance revitalization, Tax Administration is proposing to fund a limited In Rem Foreclosure program over the next four years in partnership with the City of Winston-Salem. This proposal would address a recommendation made by the Center for Community Progress in a report on Exploring Equitable, Effective, and Efficient Solutions to Vacancy and Abandonment in Winston-Salem, North Carolina.

Tax Administration is proposing to hire or contract with one Full-Time Attorney and one Full-Time Paralegal to focus on these properties over a four-year period while maintaining an active mortgage style foreclosure program. If these positions were County employees, the total personal costs would amount to \$155,680. The remaining funding would be used for operating costs such as small equipment (computers), office supplies, software licensing, and various fees such as advertising. These costs would be shared 50-50 with the City of Winston-Salem.

Manager's Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)

Expenditure	\$2,549,000
Revenue	-
Net County Dollars	\$2,549,000

Description of Request:

During the FY16 budget deliberations, the Board of County Commissioners approved implementation of a 2.5% 401(k) contribution for all Full-Time and Part-Time Benefited County employees, except sworn law enforcement officers who already received a mandatory 5% 401(k) contribution.

The 401(k) plan benefit is a major recruitment and retention tool for the County. This Alternate Service Level request would increase the 401(k) contribution for employees currently eligible for the 2.5% 401(k) contribution to a 5% 401(k) contribution. This would not be applicable to the sworn law enforcement officers that already receive this benefit.

Durham, Guilford, Mecklenburg, and Wake counties contribute up to 5% for their 401(k) plans and approval of this request would put Forsyth County in line with the other four large counties in North Carolina.

Employee contributions to 401(k) plans have increased over 200% since implementation of the current 2.5% contribution. The benefits of the 401(k) plan are that these plans are transferable, they accrue interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401(k), and it helps employees with retirement planning.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Eliminate Three Percent Reduction from Recommended Budget

Expenditure	\$18,188
Revenue	-
Net County Dollars	\$18,188

Description of Request:

In order to balance the Fiscal Year 2021 Preliminary Budget, across the board cuts were made to the recommended budgets of each department – including Special Appropriations. This 3% across the board cut impacted the organizations recommended to receive funding through Special Appropriations as demonstrated in the table below:

Organization	Amount of Reduction
Experiment in Self-Reliance	750
Winston-Salem Foundation	801
HARRY Veterans	56
United Way	231
SHARE Cooperative	150
Old Salem	1,500
River Run Film Festival	450
Kaleideum	8,250
Arts Council	3,000
Children’s Law Center	1,050
National Black Theatre Festival	1,950
	18,188

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **Addiction Recovery Care Association**

Expenditure	\$71,671
Revenue	-
Net County Dollars	\$71,671

Description of Request:

Addiction Recovery Care Association, Inc. (ARCA) is seeking \$71,671 in FY21 to increase services to families, provide enhanced detox services, and ongoing support treatment. The requested funds would support a Licensed Clinical Addictions Counselor (LCAS).

ARCA and Forsyth County have enjoyed a collaborative relationship for more than 50 years. ARCA supports more than 1,750 clients every year.

Multiple studies have shown that for each dollar invested in treatment, there is up to \$7 return in economic benefits. If healthcare costs are included, the return is up to \$12 for every dollar spent. These benefits are a result of reduced costs in emergency services (911), courtrooms, jails, etc. There is also a reduction in healthcare and social service costs.

ARCA is requesting this funding as the demand for services continues to increase.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Arts Council - Enhanced County Support of the Arts Council of Winston-Salem & Forsyth County

Expenditure	\$50,000
Revenue	-
Net County Dollars	\$50,000

Description of Request:

The Arts Council of Winston-Salem and Forsyth County is requesting a total of \$150,000 in County funding for FY21. While this is an increase of \$30,000 over last year, FY20 represented the first year of an increase in several years. In FY20, Forsyth County Commissioners approved funding for the Arts Council in the amount of \$120,000. In FY16, Forsyth County Commissioners approved funding for the Arts Council in the amount of \$100,000 of which \$25,000 was to be used for operating support and \$75,000 for programming at the Tanglewood Park and Triad Park Amphitheaters. This same level of funding was approved for FY17, FY18 and FY19.

As part of the \$150,000 request, \$75,000 will continue to support programming at the Tanglewood and Triad Park Amphitheaters. These funds will again provide marketing and event coordination including providing a modified administrative line for artist coordination and onsite event staff, as required, as well as a production/grant line for events. The Arts Council contracts with Forsyth County's Parks and Recreation Department to provide these events. The funds provide marketing and event coordination for four events (two at each park) from April through July that will be free to the public. The other \$75,000 would be for Operating Support.

The Arts Council serves Forsyth County by sustaining arts organizations, improving children's education, and encouraging development in the cultural sector. The Arts Council's 2019 priorities include: extending the arts beyond their traditional audiences, venues, and programming; establishing sustainable support through grants; and creating an ethos of innovation by encouraging entrepreneurial thinking, nontraditional partnerships, and creative place-making.

For FY20, other local or State government contributors to the Arts Council of Winston-Salem/Forsyth County were: City of Winston-Salem \$217,360 for operating support and in FY19 received \$96,147 from the State of North Carolina.

The FY21 recommended budget includes \$150,000 for the Arts Council.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: CareNet Counseling

Expenditure	\$50,000
Revenue	-
Net County Dollars	\$50,000

Description of Request:

CareNet Counseling is requesting \$50,000 from Forsyth County.

CareNet Counseling offers mental health services to persons who are economically vulnerable including those who are uninsured or who have unaffordable co-pays and deductibles (under-insured). One of their greatest needs is to increase funding for their Client Assistance Fund, which is a local subsidy that is used to offset costs of professional care for those who cannot afford to pay. CareNet Counseling is seeing an increase in demand for their mental health services, and especially services for those who are economically vulnerable during the COVID-19 crisis.

This request would help cover out of pocket expenses for counseling for teachers, faith leaders, first responders, and furloughed healthcare workers in Forsyth County who are unable to afford them.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Children's Law Center of Central North Carolina

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

Description of Request:

The Children's Law Center of Central North Carolina (CLC) is requesting \$50,000 in FY21 for operating support to work as advocates for children suffering the consequences of their parents' domestic violence, substance abuse, and mental illness. This is the same level of funding received in FY20, but is the second year of a \$15,000 increase from FY19.

The FY21 request will provide funding for four individuals, including one full-time attorney, two part time attorneys whose hours combine to complete FTE, and a part-time office assistant. CLC is applying to the NC Governor's Crime Commission (GCC) for continued funding for the same project. The total gap between the GCC's funding and the full program cost is \$84,127.

CLC is a 501(c)(3) non-profit dedicated to addressing the legal needs of children in Chapter 50 high-conflict custody cases and Chapter 50B civil domestic violence cases. District Court judges appoint CLC Guardians Ad Litem to protect the best interests of children in court proceedings and to prepare comprehensive reports which provide an objective overview of family situations. The reports include specific recommendations tailored to ensure impacted children are placed in the safest home environments possible. CLC is the only organization in central North Carolina that advocates in court on behalf of vulnerable children exposed to domestic violence.

The ultimate goal is to enable children to grow up in safe environments and to become emotionally healthy adults. CLC has been instrumental in developing the procedures for Chapter 50B civil domestic violence cases in Forsyth County and is a longstanding partner agency of Safe on Seven. CLC has provided a voice for more than 1,300 children since 2005.

The Children's Law Center received \$25,000 of funding from the County as a Special Appropriation beginning in FY17 and each subsequent year. \$35,000 was included in the FY19 Budget. The FY20 Budget included \$25,000. Forsyth County Board of Commissioners approved the requested \$50,000 in FY20.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Crosby Scholars

Expenditure	\$200,000
Revenue	-
Net County Dollars	\$200,000

Description of Request:

Crosby Scholars Community Partnership requests up to \$1 million over five-years (\$200,000 each year) towards a \$7 million campaign to strengthen their college-access program operations and to support Last Dollar Grants for low income college-bound students over the next five years.

Crosby Scholars proposes to expand their middle school student and parent outreach to help build a college and career training mindset in younger students. There is also an urgency to provide a much needed upgrade to our student-facing technology system to reach students from all socio-economic levels, giving them greater access to the power of education in opening up possibilities. This need has been further emphasized during the COVID19 crisis, directly affecting public school students, especially those with the greatest barriers to at home e-learning. To reach these goals and continue to offer the highest quality programs, Crosby Scholars has approved a \$7 million campaign to begin in 2020.

Crosby Scholars' mission is to help public school students in grades 6 through 12 graduate high school and access higher education. According to a recent UNC study, 67% of NC jobs require education or training beyond high school while only 34% of Forsyth County adults 25 and older have a degree or training beyond high school. Clearly, having a more highly educated workforce is essential to building the economy of Forsyth County in the immediate future. Any parent and their children in public schools in Forsyth County can benefit from this free program; our income sources are from contributions and grants with no federal or state funding.

In 2019-2020, 100% of Crosby Scholars seniors graduated from high school, 98% enrolled in a two- or four-year college, \$889,320 was awarded in Last Dollar Grant scholarships, and students who enrolled in college received nearly \$8 million from outside funding— all strengthening our workforce and helping reduce opportunity gaps in Forsyth County.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Eliza’s Helping Hands, Inc.

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

Description of Request:

Eliza’s Helping Hands, Inc. is requesting \$25,000 in funding for FY21. They are a local non-profit whose mission is to provide quality services to victims and survivors of all types of domestic abuse. Their focus is to serve men, women, and children affected by domestic violence, sexual assault, human trafficking and other violent crimes that affect the community.

Services include crisis intervention, safety planning, needs assessments, case management, and referrals. Support groups are also offered for victims of domestic abuse, for those grieving the loss of a domestic violence homicide victim, and families and friends of victims. Additional services include assisting with securing childcare in the community to reduce barriers to employment, providing counseling services, job readiness programs, court advocacy services, mediation, and supervised visitation.

\$15,000 of this request would go towards their District Court Mediation Program, which would include funding for supplies, mediation training, part-time staff member, and parking. \$10,000 would go to their Supervised Visitation Program, which would cover supplies, financial resources for some families that cannot pay for the services.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Experiment in Self-Reliance (ESR)

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

Description of Request:

Experiment in Self-Reliance is requesting \$75,000 for operating support for FY21. The past several years, ESR has received \$26,695 from the County to support the New Century IDA Program. In FY20 the Board appropriated \$86,695 for ESR with (\$45,000) in general operating support and (\$41,695) for the New Century IDA Program. This year's request is a net increase of \$30,000 in county dollars for FY21 towards general operational support of the organization and its various programs.

This funding will be used for general support for the whole agency, which may include personnel, facilities, and operating expenses. This would include support of the Housing Services program that works with homeless clients, Self-Sufficiency program which provide low income clients with tools to improve their financial literacy, education level, employment and annual income; Forsyth Free Tax program that provides free tax preparation for Forsyth County residents, referrals to community human service agencies; Road to Empowerment that teaches basic budgeting and financial skills; ESR Saves program is a self-driven savings initiative; and the IDA program that provides economic literacy training and homebuyer education to help low to moderate-income clients become first time homebuyers.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Family Services – Support for the Battered Women’s Shelter

Expenditure	\$40,000
Revenue	-
Net County Dollars	\$40,000

Description of Request:

Family Service’s is requesting \$40,000 to assist in support and operation of the Battered Women’s Shelter. This is an increase of \$20,000 over FY20.

Family Services has operated the Battered Women’s Shelter in Forsyth County since 1985. The shelter has the capacity to serve 24 women and children who are in need of a safe place to stay while they attempt to free themselves from abusive relationships and living situations. Unfortunately, they have been decreases in funding over the years which has made it difficult to support operations of the shelter as well as administer other programs that address family violence and sexual assault. The shelter has been able to maintain the 24 woman capacity since 2018 only because they have been using reserve funds to maintain their operations. If sufficient funds are not secured, the shelter will have to reduce staffing and capacity.

The Family Services Board of Directors approved a recommendation to use funds from the Shelter Trust during FY18 and FY19 to keep the shelter operating at full capacity. The shelter Trust is more of a contingency fund so the use of additional funds is not sustaining.

Family Services is requesting \$40,000 (increase of \$20,000 from Prior Year) from the County and is also requesting \$40,000 from the City of Winston-Salem.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Family Services Pre-K Initiative

Expenditure	\$969,200
Revenue	-
Net County Dollars	\$969,200

Description of Request:

Family Services is requesting \$969,200 in FY21 to expand the number of high-quality Pre-K programs in Forsyth County through the Forsyth PreK initiative. The proposal will improve of the quality of existing Pre-K programs, none of which meet all the quality standards set by the Pre-K Priority (a finding of the Forsyth Futures Feasibility Study). A two-year commitment by the commissioners is being sought for the project, which will be called **Forsyth PreK**.

Year One (2020-21) will focus on organizing the administration and infrastructure of the project; providing training and technical assistance to teachers (in 20 classrooms) and administrators; and ensuring equitable compensation of teachers across all program sites. In Year Two, 30 existing classrooms will receive training and technical assistance and system capacity will be increased by opening ten new classrooms. The projected cost of the two-year project is \$5.2 million. Pre-K programs in community childcare centers, Head Start, and the WS/FC schools will be eligible to participate.

In January 2020 the Forsyth Promise released a 178-page Pre-K Feasibility Study, which provides detailed data and analysis of the Pre-K landscape in Forsyth County. The report was funded with a \$130,000 grant from the Kate B. Reynolds Charitable Trust. The Kate B. Reynolds Charitable Trust awarded a \$720,000 grant to Family Services to develop and implement a public education campaign for the Pre-K Priority aimed at mobilizing public support for universal Pre-K. The campaign was launched in August 2019 and will continue through December 2020. In 2020, a pledge drive will be conducted in February and March to obtain over 5,000 signatures urging the County Commissioners to make funding for Pre-K a priority in the 2020-21 budget.

Forsyth PreK will increase the availability of high-quality Pre-K programs in Forsyth County, establishing the model upon which to build a universal Pre-K system.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Humane Society Project Requests

Expenditure	\$45,190
Revenue	-
Net County Dollars	\$45,190

Description of Request:

The Humane Society is requesting rabies vaccines for staff provided by the Forsyth County Public Health Department, provision of cat traps and humane deterrents to facilitate the trapping/neutering/return and reduction of community and feral cats coming in to the shelter, and rabies vaccines and microchips for shelter animals. Rabies vaccines are an important component of the County's charge of Public health and safety. Microchipped animals return to their owners faster, reducing the length of stay and reducing euthanasia for space.

Costs:

Cat Traps: \$13,190

Rabies Vaccines for Staff: \$20,000

Rabies Vaccines/Microchips for Shelter Animals: \$12,000

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: IFB Solutions

Expenditure	\$200,000
Revenue	-
Net County Dollars	\$200,000

Description of Request:

IFB Solutions is requesting \$200,000 to be able to provide post COVID-19 pandemic retraining for 61 individuals who are blind in Forsyth County and assist with the expense of re-starting three major production lines that employ 115 individuals at their manufacturing facility in Winston-Salem.

Due to the COVID-19 pandemic and changes in demand, retraining individuals is the most significant challenge for IFB Solutions as employees will not be coming back to the same job they left. The expense of retraining due to the pandemic was not foreseen, necessitating this request.

Funds from the County will be utilized for restarting IFB Solutions' army combat uniform trouser, Bandoleer, and Optical production lines and for the retraining of 61 people who are blind in Forsyth County.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: National Black Theater Festival

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

Description of Request:

North Carolina Black Repertory Company (NCBRC) requests a total of \$75,000 for ongoing operational funding. They received \$75,000 in FY20, a \$10,000 increase from FY19 and FY18.

The company produces the biennial National Black Theater Festival® (NBTF) that features high profile, critically acclaimed plays, and is recognized as the largest showcase of Black theatre among theatre professionals and attendees from across the nation.

Over a four-week period, the NCBRC employs thousands of theatre professionals, and contracts with more than 100 skilled theatrical and technical experts. Students from UNC School of the Arts gain a wealth of experiences by assisting with tech services, set design, lightning, and stage. Additionally, more than 1,500 Forsyth County residents volunteer their time to ensure the success of the festival. The 2019 festival featured more than 100 performances by 30 production companies, was attended by more than 60,000 people, generated more than 5,030 hotel room nights and had an estimated economic impact on our region of \$11 million.

The NBTF shines a spotlight on Forsyth County as a great place for families to live, work and play to the thousands of tourists who attend, and their experience becomes a strong influence when seeking to relocate or return to this area. The \$75,000 in FY21 requested funds will be used for operations as the NCBRC prepares for the 2021 festival.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Neighbors for Better Neighborhoods

Expenditure	\$68,337
Revenue	-
Net County Dollars	\$68,337

Description of Request:

Winston-Salem Foundation – Neighbors for Better Neighborhoods (NBN) is requesting a total of \$70,200 in Special Appropriation funding, an increase of \$60,200 from FY20.

NBN works with neighborhood-based organizations located in low-to-moderate wealth communities providing technical assistance, racial equity workshops, community organizing assistance, leadership development training, grassroots grant opportunities, and community engagement strategies. Its foundation is based on the principles of Asset Based Community Development (ABCD) an approach to educate residents on micro level to macro level engagement. This approach will expand the Forsyth County Human Services reach and help to increase economic mobility throughout Forsyth County, resulting in sustainable resident advised impact in the planning and executing of the priorities that affects residents living in poverty. This will impact the benefit “cliff effect” that occurs when an increase in hourly wages leads to the complete termination of a benefit which can become a disincentive towards economic mobility or creates a situation in which the parent or guardian is working harder but is financially worse off.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Old Salem – Learning in Place and Access Salem Programs

Expenditure	\$50,000
Revenue	-
Net County Dollars	\$50,000

Description of Request:

Old Salem Museums and Gardens is requesting an appropriation of \$100,000 to continue general operation of their Learning in Place Program (\$50,000) and Access Salem Program (\$50,000). The FY20 adopted budget included \$100,000 for Old Salem, and this request is for a different use of the funding.

The Learning in Place Program is a program that seeks to expand Old Salem’s student constituency and engage schools who cannot afford to send their students to Old Salem to study its history and learn from the past.

The Access Salem Program aims to identify the obstacles to accessibility faced by visitors with physical, cognitive and emotional challenges, and develop a plan to mitigate or erase those obstacles. On September 14, 2019, Old Salem had Access Saturday, which brought approximately 130 visitors representing local non-profit organizations that work with disabled clients. Old Salem engaged Gramercy Research Group LLC, to produce an accessibility evaluation. With the \$50,000 continued funding from the county, Old Salem plans to be implementing some of the recommendations from the evaluation, including staff and volunteer training’ review accessibility map; providing information about terrain; provide daily information about construction (blocked spaces); retain exploration boxes and increase items within boxes; redefine accessibility; and add signage that denotes accessible entrances and points of accessibility. The long-term goal is to transform the Old Salem experience into one that deeply engages visitors no matter their physical or cognitive challenges. Because of the antiquated nature of the museum’s facilities, they do not always present themselves as accessible to all visitors to Old Salem.

In FY16, Forsyth County included \$48,000 as a one-time appropriation to fund field trips for the WS/FC Schools to support the 4th Grade NC History curriculum. In FY17, FY18, and FY19 Old Salem received an appropriation of \$50,000 from the County for general operating support. In FY20, Old Salem received an appropriation of \$100,000 from the County. Additionally, a \$1,500,000 grant to support the renovation of the Boys’ School on the museum’s grounds was approved by the Board using Pay-Go funds.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **Piedmont Land Conservancy – Peace of Land Campaign Walking Trail**

Expenditure	\$250,000
Revenue	-
Net County Dollars	\$250,000

Description of Request:

Piedmont Land Conservancy (PLC) is requesting \$250,000 in FY21 for the installation of a public walking trail for the Peace of Land Campaign. The funds would be matched with private dollars. The Board of Commissioners approved \$100,000 of the \$1,000,000 requested in FY20 for the Peace of Land Campaign. The project preserves 92 acres of urban farmland while generating urgently needed revenue for Crossnore School & Children’s Home as it grows to address our state’s exploding foster care crisis.

This phase of the campaign will construct a publicly accessible walking trail around the preserved 92 acres. Benefits of the trail include:

- Increased recreational opportunities for local residents with access off Reynold Road and from the Boston-Thurmond neighborhood.
- Connection to a trail for the residents at Crossnore School & Children’s Home.
- Access to the trail for students of Kingswood School, Paisley Magnet IB and Lowrance Middle School.

PLC is requesting this investment from Forsyth County to make a significant impact on the lives of the residents of Forsyth County. PLC sees this as an excellent opportunity for a public-private partnership with Forsyth County.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: RiverRun Film Festival - County Operating Support

Expenditure	\$5,000
Revenue	-
Net County Dollars	\$5,000

Description of Request:

The RiverRun Board of Directors is requesting \$20,000, which is the same amount appropriated by the Board of Commissioners in FY20, for unrestricted support for the general operations of the RiverRun Film Festival. The funding would include support for hiring locally-based staff, advertising, permits and rentals, and the expansion of educational programs. This is \$5,000 increase from FY19.

In 2020, the RiverRun Film Festival entered its 22nd year as a non-profit cultural organization dedicated to the role of cinema as a conduit of powerful ideas and diverse viewpoints. The mission of the RiverRun Film Festival is "...to foster a greater appreciation of cinema and a deeper understanding of the diverse people, cultures, and perspectives around the world through regular interaction with great films and filmmakers."

With the county's funding and expanded programming, the RiverRun Film Festival hopes to support the development of Forsyth County's cultural scene, increase tourism, and continue to contribute to the local economy. With its mission to make film accessible and inclusive to everyone, in 2019 there were 30 year-round screenings with 2,422 attendees of which 20 were free.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Second Harvest Food Bank of Northwest NC

Expenditure	\$100,000
Revenue	-
Net County Dollars	\$100,000

Description of Request:

Second Harvest Food Bank of Northwest NC is requesting a grant of \$500,000, payable over five years, from the County.

Second Harvest Food Bank of Northwest NC's mission is to provide food assistance through a network of partners, while educating and engaging our communities in the elimination of hunger and its causes. The organization was founded in 1981, and serves an 18-county region with its headquarters located in Forsyth County.

In August 2019, Second Harvest Food Bank engaged Workplace Architecture + Design to develop a concept plan and footprint for a consolidated facility. The project has an estimated cost of \$9.3 million, with \$8 million coming through the Hunger for Change Campaign and \$1.3 million from the sale of their current facility. As of April 14, 2020, Hunger for a Change has raised \$3,576,000.

This funding would allow Second Harvest Food Bank to simplify and better manage their system of delivery and distribution; remove limitations in accepting additional resources and improve accessibility; increase refrigerated and freezer space; add new technologies; build upon their nationally recognized Providence Culinary Training, which provides more skilled workers in the food industry; and welcome and engage more volunteers.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: SHARE Cooperative of Winston-Salem

Expenditure	\$295,000
Revenue	-
Net County Dollars	\$295,000

Description of Request:

SHARE Cooperative of Winston-Salem is requesting a total of \$300,000 in county funding, an increase of \$290,000 from FY20. The funding will be used for site construction and store opening. In FY20, \$10,000 was approved to assist with the opening of a full-service food market to provide wholesome-fresh food to families in and around areas designated as food deserts.

The U.S. Department of Agriculture defines a food desert as urban neighborhoods and rural towns without ready access to fresh, healthy, and affordable food. Instead of supermarkets and grocery stores, these communities may have no food access or are served only by fast food restaurants and convenience stores that offer few healthy, affordable food options. Residents living in food deserts are more likely to suffer from obesity, diabetes, cardiovascular disease, and other diet-related conditions.

SHARE has requested funding assistance of \$300,000 from the City of Winston-Salem for FY21.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Conservation Fund

Expenditure	\$100,000
Revenue	-
Net County Dollars	\$100,000

Description of Request:

The Conservation Fund is requesting \$100,000 in FY21 to purchase and preserve 245 acres in Forsyth County at the Historic Shallow Ford site bordering the Yadkin River. The Conservation fund is working with two locally based groups, the Bethabara Chapter of the Sons of the American Revolution and the Yadkin River Keeper, as the land has historical and environmental significance.

The plan is for the land to be owned by the State of North Carolina as part of the Yadkin River State Trail and to be managed by local non-profit groups pursuant to a memorandum of understanding with the State. This historic and scenic land along the Yadkin could provide signs interpreting the history, walking trails and canoe access and ultimately canoe camping.

The total cost of the land is \$2,800,000 and The Conservation Fund already has private commitments to donate \$600,000 and plans to raise another \$200,000 of private funds to cover \$800,000 or 28.5 % of the cost. They also plan to seek additional funds from the State of North Carolina and from Forsyth County again next fiscal year.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Triad Minority Business Expo

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

Description of Request:

Maximum Enterprises, Inc. is requesting \$10,000 in FY21 to support the 2020 Triad Minority and Women’s Business Expo to be held at the Benton Convention Center in downtown Winston-Salem. The Triad Minority and Women’s Business Expo provides vendors the platform to connect with potential clientele and other businesses that can help further success; provides a unique networking opportunity with useful information; empowers those that are in business or those that aspire to be in business; and inspires growth.

The Expo was created in 2014 to increase opportunities for small businesses and entrepreneurs to capture prospective clients and customers. In its first year, 25 small and minority business vendors participated in the Expo at the Enterprise Banquet and Conference Center. Last year, the event had 130 vendors. The Expo has continued to grow in size and scope, moving to the Biotech Place at Wake Forest innovation Quarter, and now to the Benton Convention Center.

The mission of the Triad Minority and Women’s Business Expo is to facilitate the sharing of knowledge and building of professional relationships within the Triad Minority Business community. The objective is for each vendor and attendee to walk away empowered with a comprehensive plan for their success, help businesses increase their awareness, and raise awareness on the importance of community building and outreach throughout the Triad area.

The Expo will be held on August 29, 2020 at the Benton Convention Center.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **United Way Housing Matters**
(formerly known as the Ten Year Plan to End Chronic Homelessness)

Expenditure	\$1,305
Revenue	-
Net County Dollars	\$1,305

Description of Request:

The United Way of Forsyth County is requesting a total of \$11,000 of general operating support for Housing Matters in FY21, an increase of \$1,305. United Way of Forsyth County has been a partner with the County in improving housing opportunities since 2005. The Housing Matters team provides support to the Winston-Salem/Forsyth County Continuum of Care (CoC) implementing programs and strategic improvements to eliminate homelessness.

The goals for FY21 are to improve access to mental health care for venerable homeless people, to achieve and maintain functional zero for chronic and veteran homelessness, decrease the number of people entering shelter from a housed situation to less than 25% by 2021 and decrease the average length of stay in homelessness for 64 days to 45 days by 2025. The primary focus will be housing the last 21 chronically homeless individuals in our community and continuing to build the Housing Emergency Assistance Response Team (HEART) project which targets people who have been long term homeless and are high hospital service users.

Beginning in FY18, United Way of Forsyth County received a Special Appropriation from Forsyth County, in the amount of \$7,695 and was increased to \$9,695 in FY20. Funding is currently included in the FY21 Recommended Budget for United Way Housing Matters at the FY19 level of \$7,695 which is a decrease of \$2,000, but is back to the original funding level in FY18 and FY19.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Winston-Salem Theatre Alliance

Expenditure	\$90,000
Revenue	-
Net County Dollars	\$90,000

Description of Request:

The Winston-Salem Theatre Alliance is requesting \$90,000, as part of its Homecoming Campaign, a \$1.5 million capital campaign to locate the 35-year-old community theater in a permanent home. The building located at 650 West 6th Street is a two-story, 16,000 square-foot brick structure with on-site parking for the more than 100 year-round presentations of plays, readings, workshops and movies. This facility will provide an increase in seating and will reduce royalty costs and musician stipends incurred for performances, and on-site space for costumes, props and sets. The campaign funds will be used for moving expenses and ongoing operating support.

In FY20 the Board Approved \$10,000 of the \$100,000 requested to the Winston-Salem Theatre Alliance.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: WS/FC Public Art Commission

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

Description of Request:

The Winston-Salem/Forsyth County Public Art Commission is requesting \$10,000 in FY21 for the purpose of adding public art to the Paddison Memorial Library in Kernersville.

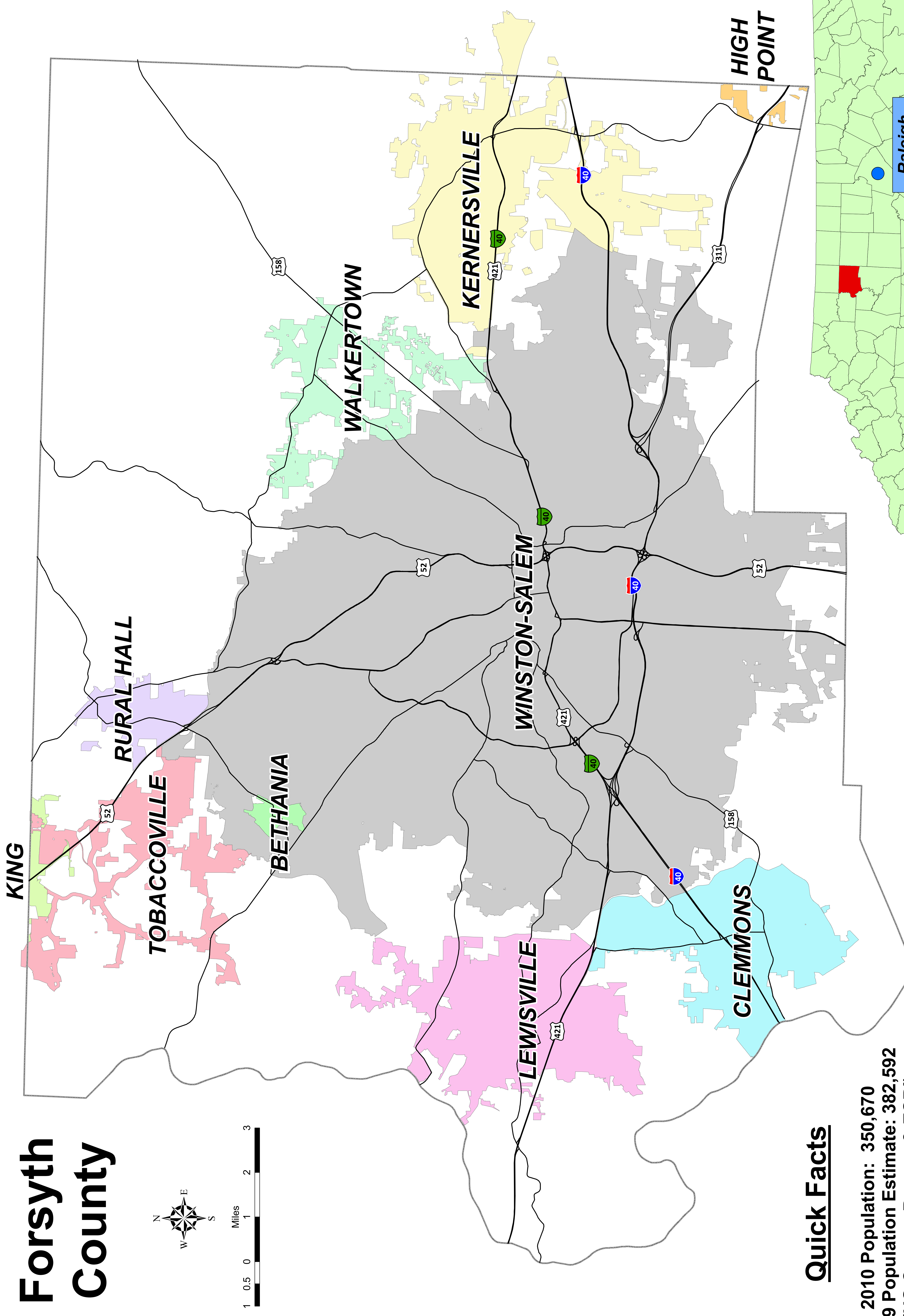
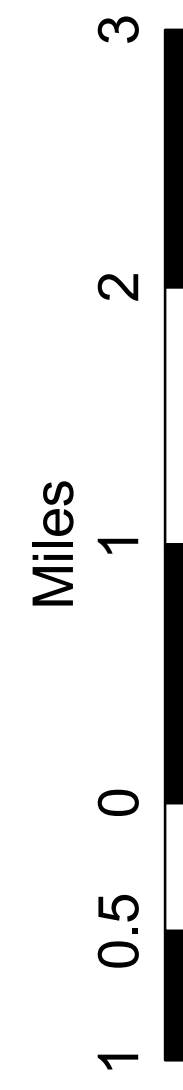
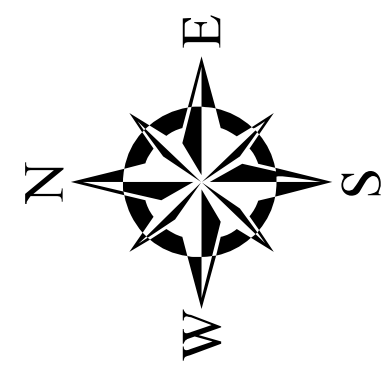
The Commission has used donations to pay for the *Timeless Purpose* sculpture, by Deedee Morrison, at the Central Library. They are working with two artists to bring a sculpture and an artistic bike rack to the Forsyth County branch in Kernersville. The commission will also display a public art piece, funded by the City of Winston Salem, at the Southside Branch Library.

The WS/FC Public Art Commission will work with the Library Director on a suitable location for the piece if this project is funded.

Manager's Recommendation:

Board Action:

Forsyth County



Quick Facts

2010 Population: 350,670
2019 Population Estimate: 382,592
(US Census Bureau & ESRI)

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849

