

2017 – 2018 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, 2016.

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, 2016

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
- County's Vision Statement
- Overall County Goals
- Guiding Principles of WeCare
- Information on County Government in North Carolina
- Operating Policies and Goals
- Financial Policies and Goals
- Basis of Budgeting and Budgetary Amendments
- Debt Management Policies
- Balanced Budget definition
- Fund Balance definition

Financial Section

This section starts with a summary of annually budgeted funds, followed by a combined summary of all funds. In addition to the General Fund, the County has four annually budgeted special revenue funds.

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

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

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

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

General Fund

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

Data on personnel positions by service area follows trends in staffing from prior year actual through the adopted budget for the new fiscal year.

READER'S GUIDE

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 three 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 sixty-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 **Justice Assistance Trust Grant Funds** are used to account for the Federal Justice Assistance Grant shared with the City of Winston-Salem and/or the Town of Kernersville.

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. 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.

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 6 of the Reader's Guide.

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 specific other 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 For FY 2017-18

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.
- ◆ Public Hearing on proposed budget.
- ◆ Board of Commissioners holds work sessions on budget proposals.
- ◆ Budget Ordinance adopted by Board of County Commissioners.

June

- ◆ Adopted budget ordinance finalized, printed and distributed.

July

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

READER'S GUIDE

Preparing, Reviewing and Adopting the Annual Budget

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 from the County Manager describing the fiscal climate, priorities, major funding issues and budget guidelines for the coming year;
2. Percentage changes for utility and telephone costs;
3. Vehicle mileage rates;
4. Schedule showing the dates by which the estimated and requested figures are to be entered into the budget system;
5. 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 Planning 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, Community Grants, Debt Service, Economic Development, 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.

Budget requests are discussed with the departments, and the 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.

READER'S GUIDE

Process For Preparing, Reviewing and Adopting The Annual Budget (continued)

March/April

The 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 and/or Assistant 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. The 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 regularly 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 Memorial Day holiday disrupts 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 OF BUDGET-RELATED TERMS ACRONYMS

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)

Equipment

(equipment and computer software)

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

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
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

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

Acronyms (Contd.)

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
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

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

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 timelimits 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.

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.

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

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.

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 appropriations 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.

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

Modified Accrual (Contd.)

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.

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 11, 2017

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 Whisenhunt and Commissioner Witherspoon:

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018 for your consideration as required by North Carolina General Statute 159 and the Local Government Budget and Fiscal Control Act.

As in the past, two major sections comprise the budget. The first and most comprehensive section is the continuation budget necessary to continue providing 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 is the detailed information on 45 alternate service levels that, if approved, would increase the budget by more than \$7 million dollars. The Alternate Service Levels are "new and different" activities that expand or contract the current level of service to Forsyth County citizens and taxpayers.

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 25 consecutive years.

The budget document includes 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.

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

Goals

The recommended budget is my attempt to capture the Board's vision of what we will collectively 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 efficiency & effectiveness of all County programs;

- Present a budget that maintains an acceptable level of service, but enables policy review of service level changes and provides for full disclosure of needs to the public.
- 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 15.86%. Taking all annually budgeted funds into consideration, the ratio of debt service to total budgeted expenditures would be 15.44%.

Recent State policy changes add some additional pressure to the County’s debt ceiling by reducing pass through funds from the Department of Health and Human Services. DHHS no longer sends the funds for Medicaid transportation and child care subsidies to the counties for payment to service providers, rather they will be paid directly from the State system. The revenue and offsetting expenditure reduction is approximately \$10 million.

While this change is positive, the debt as a percentage of the lower total expenditure number increases. Early projections suggest that debt levels may drift slightly over the 18% ceiling for a period of approximately four years if the Board moves forward with the projects outlined in the Capital Improvement Plan (CIP). On a positive note the County’s capital maintenance plan is well-funded, avoiding long-term problems of deferred maintenance.

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 Plan - The Board earmarks the equivalent of 7.98 cents of the tax rate to retire debt for voter-approved bonds for educational and library facilities.

This budget continues this set-aside to ensure that 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, and the first of two plans associated with the November 2016 referenda. A summary of the debt-leveling plans is shown below:

| | |
|-------------------------------------|--------------|
| Proposed Tax Rate (in cents) | 72.35 |
|-------------------------------------|--------------|

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 are expected to be issued. The current approach by the Board is to avoid the debt associated with issuance of the remaining \$6m and rely on paygo funds.

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 the 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 tax rate supporting the debt service will increase by 2.9 cents in FY 2018 and 3.6 cents in FY 2022.

School Funding Formula – This is the sixth year that this formula serves as the basis for the County Manager’s recommended funding level. The Board of Education’s requested funding level is consistent with the formula. Because of improved sales tax revenue and property tax base, the School System will receive a higher appropriation than seen in previous fiscal years. For each increase in property taxes (not associated with a debt leveling plan), the school system receives almost 40% of the new revenue.

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.

General Overview

The Financial Section of this document provides a detailed overview of changes in the general fund revenues, expenditures and identifies the impact on net County dollars. The bullets below provide 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 \$420,382,090. This reflects a decrease of \$2,384,938, or .56%, from the current year.

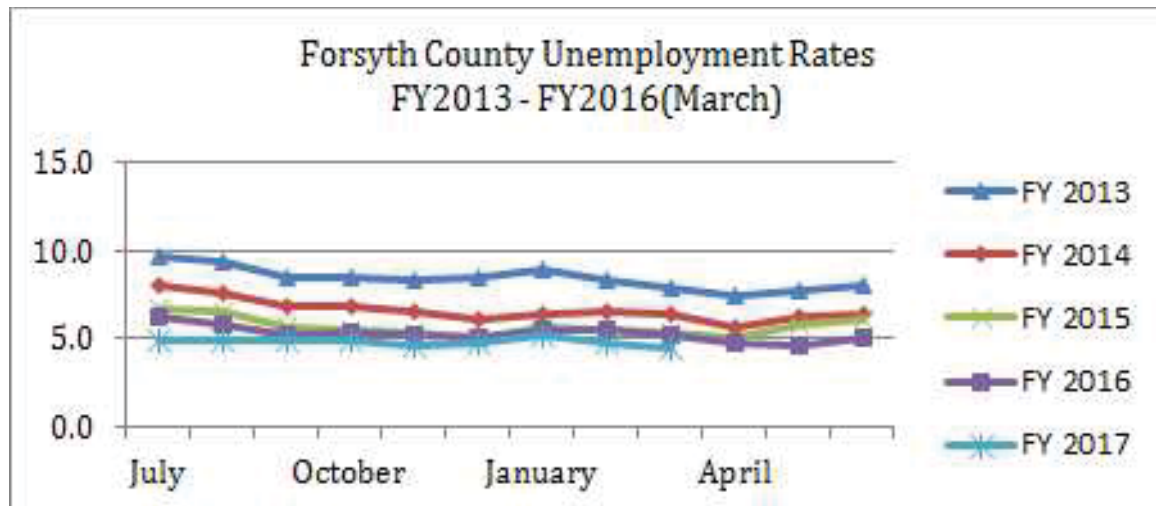
- The primary revenue sources, property and sales taxes, comprise 75.95% of the total general fund revenue that supports County services. The year-over-year property and sales tax growth is estimated to be \$13,935,205, the best year over year growth since before the “Great Recession”.
- Fiscal Year 2018 coincides with the first year of the quadrennial revaluation of all real property in Forsyth County. The effective rate, or revenue neutral rate, as calculated using the legislative formula, is 69.45 cents.
- The recommended budget includes the debt leveling strategy discussed during the 2016 bond referenda discussion. This strategy assumes two tax increases, one in Fiscal Year 2018 (2.9 cents) and one in Fiscal Year 2022 (3.6 cents). In Fiscal Year 2018, funds will be set aside from the 2.9 cent tax increase to offset the fluctuation in debt service payments over the life of the bonds.
- The breakdown of the recommended countywide ad-valorem tax rate of 72.35 cents is as follows:

| | |
|--|-------------------|
| Taxes required to fund County operations | 64.37 cents |
| 2006/2008 Education Debt Leveling | 4.51 cents |
| 2010 Library Debt Leveling | .57 cents |
| 2016 Education/Parks Debt Leveling | <u>2.90 cents</u> |
| Total | 72.35 cents |
- The penny equivalent is \$3,525,547, up from \$3,290,409 in the current year.
- Budget and Management staff project sales taxes to grow by 5.1%, generating \$65,041,383 in operating revenue, or 15.5% of total general fund revenue. Factors negatively affecting sales taxes include actions by the North Carolina legislature, refunds claimed by non-profit organizations, and volatility associated with the local economy. Last year, the legislature changed the distribution methodology amount for counties across the State, redistributing a portion of some of the growth in urban counties to the rural areas. Several bills have been filed this year that could further impact our collections. The projected budget assumes continued growth, but is somewhat tempered by the potential impact of higher than normal refunds and continued redistribution of sales taxes generated locally.
- The projected revenue growth generates an additional \$3,165,773 to support the schools using the funding formula. This will be the sixth year in a row that the formula has been in place and will increase the annual support for the operation of the system to \$124,566,847. This amount, combined with debt service payments for facilities, increases the total support for the system to \$168,710,454, or 40.13% of the total budget.
- This is the third year in a row where the continuation budget is balanced with an operational surplus of \$190,261. These funds are available for appropriation.

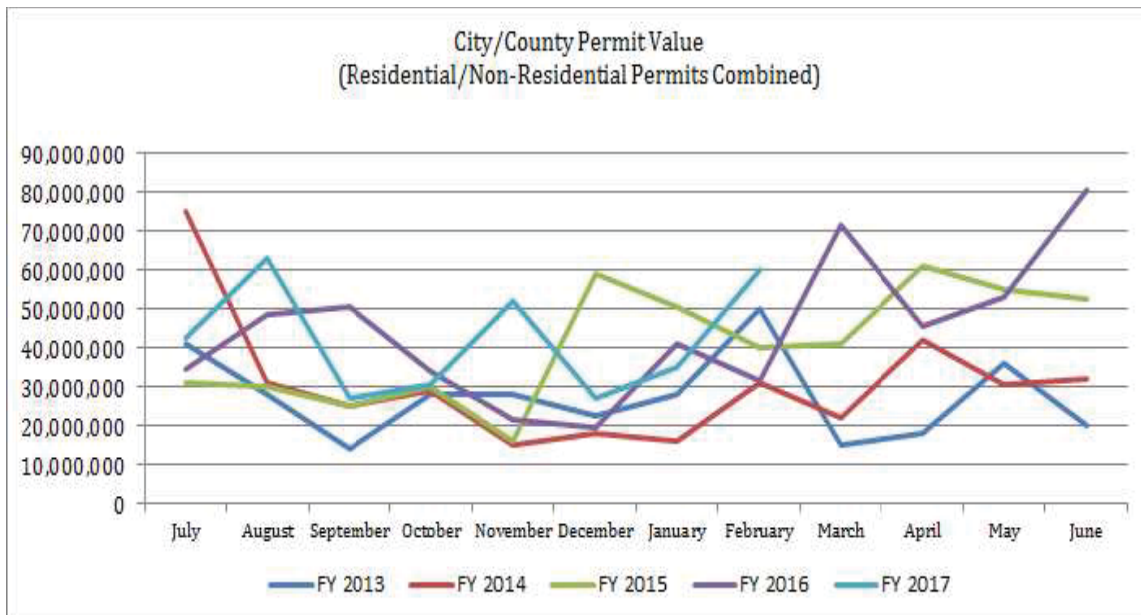
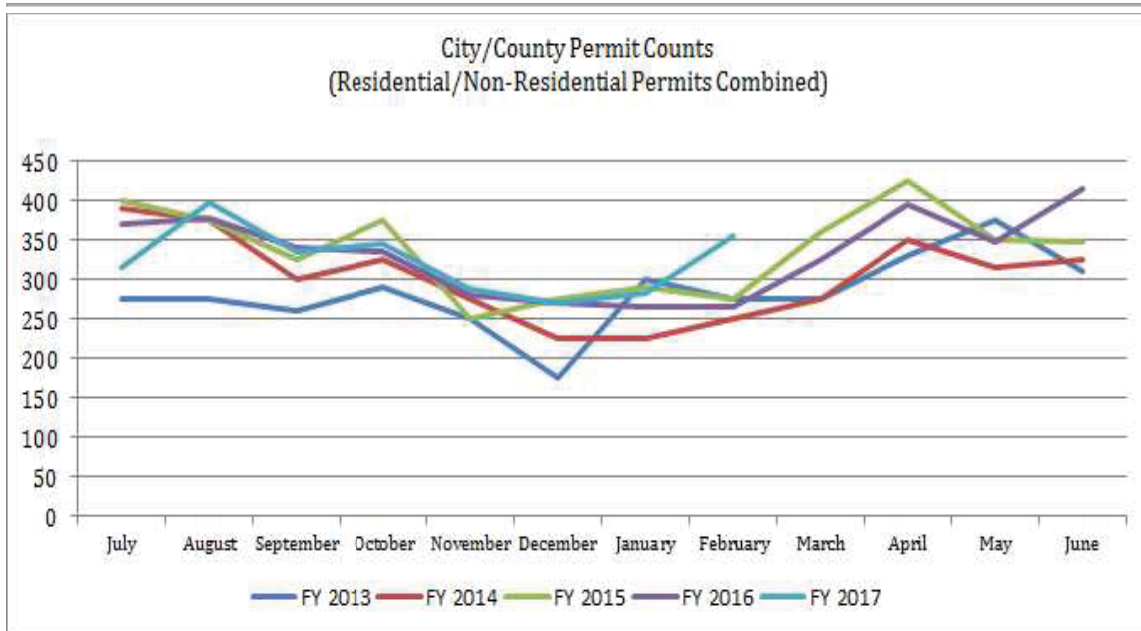
- The recommended budget continues to address competitive elements of employee compensation in a strategic and fiscally responsible manner. Personnel-related costs are the second largest expenditure (behind support for the schools) and totals \$139,828,942 annually. The recommended budget includes continued funding of the performance pay plan. The recommended budget includes performance adjustments at an average 3.11% with a range of 1% - 5%. The recommended budget also funds employee health and dental benefits, continuation of longevity pay, pension contributions to the Local Government Employee Retirement Systems (LGRS), 401k contributions of 5% for law enforcement personnel and 2.5% for other full-time employees, and an update of the compensation study that was completed last year. The recommended funding level for all personnel-related accounts reflects an increase of \$3,063,204 or 2.2% from the current fiscal year. Management believes this is sufficient to remain competitive despite the relatively low unemployment rate and other pressures on the human resources system.

Overview of the Local Economy

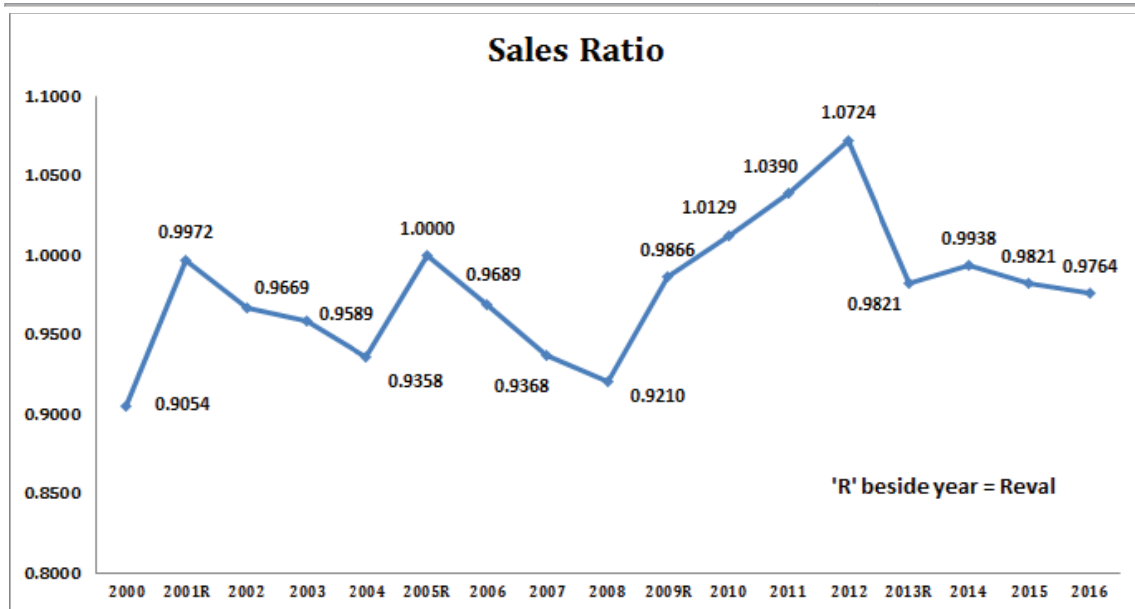
This budget has been prepared during a period of steady improvement in the local economy. Over the last twelve month period (March 2016 to March 2017), the local unemployment rate has fallen from 5.2% to 4.5% according to the Bureau of Labor Statistics (www.bls.gov). The improvement over the last three full fiscal years and through March 2017 is even more pronounced as shown in the chart below:



Through March, construction permits (city/county combined and residential/non-residential) have increased by 92, or 3.67% over the last 12 months while the total value of those construction permits increased \$56,562,081, or 20.00%. The first chart below shows combined city/county permit counts for residential and non-residential permits while the second chart 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 following graph provides a look at the Sales Ratio from 2000 through 2016.



Overall, the County continues to experience economic growth that translates into additional resources that are necessary to fund the provision of governmental services, many of which are mandated by the State. While the County continues to experience economic growth, we must continue to monitor proposed State and Federal legislation which can have significant implications to services provided by the County particularly in Health and Human Services and Environmental Services.

Summary

The proposed budget and work program for FY 2017-2018 is presented for your consideration, discussion, 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 to grow in my service to this community.

Putting together a budget is a tremendous effort. I need to thank all of the department managers, Sheriff Schatzman and the Register of Deeds, Lynne Johnson, for sharing information and supporting data about their operations. 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. Having Ronda Tatum, Assistant County Manager close by has been important and she provides terrific guidance after serving as the Budget and Management director for a number of years. The budget staff of Senior Analyst Christopher Ong, Carr Boyd, Adam Pendlebury, Rene Williams and the newest team member, Phyllis Russell, worked as a dedicated team throughout the process. I cannot thank each of you enough for your dedication and commitment. Your work is outstanding, and I appreciate your dedication in getting this monumental task completed.

To our CFO Paul Fulton and Deputy Manager Damon Sanders-Pratt and Assistant Manager Ronda Tatum, thanks for the wise counsel and the honest and frank discussions about Forsyth County Government. You provide strong leadership to this organization, and I thank you for generously sharing your expertise and experience.

To 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 Carla, Kim 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 & 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 2017-2018, 14% equals \$58,853,493.
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 & 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 control;
- 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.

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.

POLICIES & GOALS

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
- To be a great place to work

The Guiding Principles of WeCare

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

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

Operating Policies and Goals

1) Create a community that is safe.

The Emergency Management, Interagency Communications, Emergency Services, Sheriff, Animal Control, 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 control 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.

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

POLICIES & GOALS

- 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 Control, 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.
 - 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 Schools, Forsyth Technical Community College, Social Services, NC Cooperative Extension Service, Planning, Housing & Community Development, 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 FY2017-2018 Recommended Tax rate is 0.7235.

POLICIES & GOALS

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 FY18, Debt Service will be 15.86% of the General Fund budget.
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 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 five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. These five 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 nine 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 Housing and Community Redevelopment*.
 - 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 two 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; and 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 six cents (0.6¢) 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.
 - d) **Assigned** – this classification includes amounts that the County budgets for specific purposes. In Forsyth County, there is one (1) category of assigned fund balance *Assigned for Capital Maintenance Projects* – in the General Fund, unassigned fund balance in excess of 14% of the subsequent year's budget is assigned for capital maintenance and

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capital outlay in the subsequent year. Of the total assigned, the first \$2.1 million is designated for planned capital maintenance, and the remainder is for pay-as-you-go capital expenditures.

- e) 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.
 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, are 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.

Basis of Budgeting and Budgetary Amendments

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

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

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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 Monday 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
 - 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.

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Debt Management

The majority of debt service for the County is shown in the General Fund. However, less than 1% of annual debt service is shown in the Emergency Telephone System Special Revenue Fund and is an allowable expense of E-911 revenue generated from a \$0.60 per month per subscriber fee for all landline and cellular telephones.

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 General 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 on the Debt Service page.

A portion of debt is appropriated in the E911 Emergency Telephone System Special Revenue Fund. Statutes allow for the fund to be used for debt on allowable 911 expenditures. The debt apportioned to this fund is for debt associated with the 1998 COPS and 2005 Refunding COPS for equipment related to dispatching emergency calls.

Balanced Budget

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

General Profile of the County Government

Budget information can perhaps be best understood in context of the specific environment within which it operates. Forsyth County provides a broad range of services including 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 comprising the governing body. The County is divided into two districts for election purposes, and 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 Monday (normal schedule the second and fourth Mondays of each month) to adopt local regulations and ordinances, establish policies, make appointments to Boards and Commissions, and set the level of services provided to County residents. Prior to the bi-weekly Board meetings, the Board holds weekly briefings each Thursday to review agenda items for consideration at the regular Board meetings. These briefings provide an opportunity for staff to review items in detail and answer any questions Board members may have prior to voting.

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. The County's annual budget allocates its 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 Recommended by the Board of Commissioners. Attesting to the sound financial management of the Board of Commissioners, Forsyth County remains one of only a few of AAA-rated counties nationwide, as ranked by Standard & Poor's, Fitch Ratings, and Moody's Investor Services.

The mission of Forsyth County government is to help create a community, which is safe and healthy, convenient and pleasant to live in, with educational and economic opportunities for everyone. We cooperate with many other 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. We are committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens. To fulfill this mission, Forsyth County provides a broad range of services that include public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education. 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 CenterPoint Human Services.

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.

Forsyth County, with a 2015 State demographer certified population estimate of 366,543 and a workforce of more than 175,000 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 2017 was 4.6%. The County's per capita income is \$26,014.

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Major Initiatives

Two initiatives began in FY17. A strategic planning effort that resulted in a change to the mission statement of the County that also established a County vision statement. The strategic planning effort involved all departments within the County and a great deal of group work conducting SWOT analyses of the County government and each department. From this effort, each department met with County Management to establish new mission statements, goals, initiatives and performance measures. Identified trends common across all departments included the acknowledgement of dedicated staff, resourcefulness, and relationship building among strengths; staffing turnover, communication, diversity, and time for training among weaknesses; technology leveraging and the development of external partnerships among opportunities; and unfunded mandates, typically from the State, as a threat.

The second initiative started in FY17 was a separate Performance Measurement project with the goal of measuring Forsyth County against the other large urban counties in North Carolina – Durham, Guilford, Mecklenburg, and Wake. Efforts were made to establish performance measures for each outward facing department that measured quality, efficiency, and landscape measures affecting how departments deliver services to citizens.

In addition to these initiatives, a \$430 million bond referendum was approved in November 2016. The referendum included \$350 million for Winston-Salem/Forsyth County Schools, \$65 million for Forsyth Technical Community College, and \$15 million for Parks. The bonds will be disbursed in four issuances – FY17, FY19, FY21, and FY23. Debt leveling is proposed to pay for this additional debt service.

A significant operational change related to funding Behavioral Health services is included in the FY18 budget. For years, the County allocated funds to its Local Management Entity (LME) – CenterPoint Human Services – to deliver services for mental health, substance abuse, and developmentally delayed citizens. With the merger of CenterPoint with Cardinal Innovations Healthcare, there was a major shift in how local allocations of local dollars are made. In FY17, Cardinal declined County in-kind services for fleet, mailroom, and print services which lowered the County's maintenance of effort requirement. Additionally, for FY18, Cardinal encouraged its member counties to manage as much of their local mental health funds as they desired. Because of this philosophy change, Forsyth County allocated more of its mental health dollars to county initiatives such as Stepping Up Program in Public Health and the Mobile Integrated Health Program in Emergency Services. The full allocation can be found on the Behavioral Health Services page in the General Fund section of the budget document.

FY 2017-2018 Recommended Budget

The FY 2017-2018 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 the 2006 and 2008 Education Bonds which increased taxes one time to retire School and Community College debt as well as the Debt Leveling Plan for the retirement of Library Bond, and 4) the School funding formula which uses economic indicators and enrollment data to determine the recommendation for School funding. With the successful passage of three bond referenda to support construction and maintenance for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and County Parks, it is recommended that an additional debt leveling plan be included to pay the debt service on these issuances. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provides resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the recommended budget.

The County provides all of its statutory services and a variety of services, not required by statute, but 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) and four annually budgeted special revenue funds. Because the General Fund is the primary

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

operating fund for the County, greater emphasis and attention are given to it. A synopsis of the other minor funds is found at the end of the overview.

The FY 2017-2018 Recommended Budget is the first year of the most recent revaluation of real property. Every four years, the Forsyth County Tax Assessor and Collector conducts a revaluation of property in order to ensure that each piece of property in the County is taxed at fair market value. Typically, the tax base of a county will increase during a revaluation. The last revaluation in 2013 showed a negative revaluation where many properties in the County decreased in value. The current revaluation is a positive revaluation as the economy continues to improve and some property values did increase over the past four years.

North Carolina General Statute 150-11 (e) mandates that a statement of the revenue-neutral property tax rate for the budget be included in the budget. The revenue-neutral property tax rate is the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. As mentioned above, the last revaluation was a negative revaluation and instead of providing an opportunity to reduce the tax rate, it required the Board of Commissioners to increase the tax rate. The revenue-neutral rate back in FY14 was 74.18¢, but the Board adopted a lower than revenue-neutral rate of 71.68¢. The chart below demonstrates the revenue-neutral tax rate for FY18.

| | <u>Property Tax Base</u> | |
|--|--------------------------|--------------|
| FY14 | \$ 32,989,797,050 | |
| FY15 | \$ 32,199,113,172 | -2.40% |
| FY16 | \$ 32,826,139,178 | 1.95% |
| FY17 | \$ 33,605,869,535 | 2.38% |
| FY18 | \$ 35,597,201,899 | 5.93% |
| Average Property Tax Base Growth 2015-17 | | 0.64% |
| Levy if no revaluation | \$ 245,658,906 | |
| Tax Rate | 0.731 | |
| Total Property Tax Levy 2016-17 | \$ 245,658,906 | |
| Tax Rate to Produce Same Levy | 0.6901 | |
| Increase Levy by 0.64% from above | \$ 247,235,971 | |
| Tax Rate to Produce New Levy | 0.6945 | |
| Tax Revenue at Collection Rate of 99.04% | \$ 244,862,506 | |
| 1 ¢ Equivalent = | \$ 3,525,547 | |

The FY18 Recommended General Fund budget is \$420,382,090, a decrease of \$2,384,938 or 0.56% from the FY17 budget. The Recommended budget reflects a tax rate of 72.35¢ per \$100 valuation – which is 2.9¢ higher than the revenue neutral rate of 69.45¢. The 2.9¢ increase will be dedicated to debt leveling for the bonds passed in November 2016.

Of the Recommended 72.35¢ tax rate, 4.51¢ is designated for the 2006 and 2008 Education Debt Leveling Plans (EDLP) to level debt resulting from Education bond referendums approved in November 2006 and November 2008 and 0.57¢ is designated for the Library Debt Leveling Plan to offset the debt service on library bonds approved in November 2010. As previously stated, 2.9¢ is recommended for the bonds approved in 2016 and the remaining 64.37¢ funds regular county services.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

| | |
|---------------------------------|----------------------|
| FY 2017-2018 Recommended Budget | \$420,382,090 |
| FY 2016-2017 Adopted Budget | <u>\$422,769,028</u> |
| Budget-to-Budget \$ Change | <u>-\$2,384,938</u> |
| Budget-to-Budget % Change | -0.56% |

Summary of FY 2017-2018 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 1*, below, provides a look at the overall County Dollar Changes from the Adopted FY 2017 budget to the Recommended FY 2018 budget.

Chart 1 – County Dollar Changes FY 2017- FY 2018

| | County Dollar Changes FY 2017- FY 2018 | | |
|---|--|--------------------|----------------------|
| | Expenditures | Revenue | County Dollar Change |
| Debt Service | 8,059,189 | (672,801) | 8,731,990 |
| Public Health | 42,657 | (3,264,153) | 3,306,810 |
| Winston-Salem/Forsyth County Schools | 3,165,773 | - | 3,165,773 |
| Sheriff | 2,492,000 | (246,417) | 2,738,417 |
| Social Services | (10,717,969) | (11,381,646) | 663,677 |
| General Services | 380,243 | 40,346 | 339,897 |
| Parks | 227,304 | (59,425) | 286,729 |
| Emergency Services | (1,548,479) | (1,824,420) | 275,941 |
| Animal Control | 128,336 | (75,550) | 203,886 |
| Forsyth Technical Community College | 183,194 | - | 183,194 |
| Human Resources | 134,550 | - | 134,550 |
| Attorney | 123,802 | - | 123,802 |
| Library | (1,269) | (110,815) | 109,546 |
| Special Appropriations | 103,053 | - | 103,053 |
| Economic Development | 88,076 | - | 88,076 |
| City/County Departments | 88,245 | 3,725 | 84,520 |
| Finance | 72,064 | - | 72,064 |
| Board of Elections | 41,547 | - | 41,547 |
| Housing | 25,220 | - | 25,220 |
| County Commissioners and Manager | 21,212 | - | 21,212 |
| NC Cooperative Extension | (19,968) | (38,648) | 18,680 |
| Medical Examiner | 17,550 | - | 17,550 |
| Budget and Management | 13,837 | 500 | 13,337 |
| Court Services | 42,627 | 34,511 | 8,116 |
| Tax Administration | 131,351 | 128,107 | 3,244 |
| Register of Deeds | 35,640 | 37,050 | (1,410) |
| Aging Services | 1,500 | 4,630 | (3,130) |
| Youth Services | 17,680 | 24,500 | (6,820) |
| Environmental Assistance and Protection | (121,585) | (96,967) | (24,618) |
| MapForsyth | (134,142) | (74,768) | (59,374) |
| Interagency Communications | (77,868) | 42,606 | (120,474) |
| Management Information Services | (239,948) | - | (239,948) |
| Behavioral Health | (2,817,326) | - | (2,817,326) |
| Non-Departmental | <u>(2,345,034)</u> | <u>15,142,697</u> | <u>(17,487,731)</u> |
| | <u>(2,386,938)</u> | <u>(2,386,938)</u> | |

Chart 2 provides a glance at the changes in General Fund revenues for FY18. The data is at the second highest accounting level for the County. As shown in the chart below, revenue from Ad Valorem Taxes carry the increase for the General Fund for FY18. However, Intergovernmental Revenue and Sales Taxes also reflect increases which mitigate the need for a tax increase.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 2- Summary of General Fund Revenue Sources

| <u>Total By Revenue Source</u> | <u>FY17</u> | <u>FY18</u> | <u>Budget to Budget</u> | |
|---------------------------------|----------------------|----------------------|-------------------------|-----------------|
| | | | <u>\$ Change</u> | <u>% Change</u> |
| Property Taxes | \$243,478,894 | \$254,247,026 | \$10,768,132 | 4.4% |
| Sales Taxes | \$61,874,310 | \$65,041,383 | \$3,167,073 | 5.1% |
| Earnings on Investments | \$567,100 | \$1,253,300 | \$686,200 | 121.0% |
| Other Financing Sources | \$1,954,675 | \$2,308,801 | \$354,126 | 18.1% |
| Fund Balance | \$11,073,553 | \$11,307,533 | \$233,980 | 2.1% |
| Debt Service - Lottery Proceeds | \$3,675,300 | \$3,675,300 | - | - |
| Other Taxes | \$980,000 | \$980,000 | - | - |
| Licenses & Permits | \$930,853 | \$831,366 | (\$99,487) | -10.7% |
| Debt Service - EDLP, LDLP | \$5,327,340 | 4,654,620 | (\$672,720) | -12.6% |
| Charges for Services | \$23,587,335 | \$21,375,940 | (\$2,211,395) | -9.4% |
| Other Revenues | \$11,925,524 | \$8,476,079 | (\$3,449,445) | -28.9% |
| Intergovernmental | \$57,394,144 | \$46,230,742 | (\$11,163,402) | -19.5% |
| Total Changes | \$422,769,028 | \$420,382,090 | (\$2,386,938) | -0.6% |

Chart 3 shows General Fund expenditure changes. Debt Service is the category with the largest increase in expenditures. It is slightly misleading because it includes a \$2 million set aside for debt leveling and most of the increased costs are offset by the 2.9¢ increase in the recommended tax rate. Personal Services is the next largest expenditure increase due to annualizing current year employee performance appraisals. Compensation adjustments for FY18 are \$158,287 lower than the adjustments for FY17. In addition, the County budgets 100% of the salary costs for positions although there will be vacancies during the year. These vacancies are captured in a negative budget for "Salary Savings". For FY18, a -\$2,500,000 is included in Non-departmental to capture County-wide Salary Savings.

The increase in Contingency is somewhat skewed by including several "enhanced" contingency items that may or may not occur in FY18, including funds for potential increases in personal services costs for Forsyth Technical Community College, cost increases in Gasoline, and funds for two possible County-wide elections.

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Chart 3 - Summary of FY18 General Fund Expenditure Changes

| <u>Expenditure Category</u> | <u>FY17</u> | <u>FY18</u> | <u>Budget to Budget</u> | |
|-----------------------------------|----------------------|----------------------|-------------------------|-----------------|
| | | | <u>\$ Change</u> | <u>% Change</u> |
| Personal Services | \$136,765,738 | \$139,828,942 | \$3,063,204 | 2.2% |
| Professional & Technical Services | \$8,971,244 | \$9,218,249 | \$247,005 | 2.8% |
| Purchased Property Services | \$5,671,634 | \$5,411,301 | (\$260,333) | -4.6% |
| Other Purchased Services | \$12,863,719 | \$12,522,754 | (\$340,965) | -2.7% |
| Travel | \$818,192 | \$866,634 | \$48,442 | 5.9% |
| Materials and Supplies | \$16,636,536 | \$15,382,998 | (\$1,253,538) | -7.5% |
| Other Operating Costs | \$27,307,334 | \$15,832,679 | (\$11,474,655) | -42.0% |
| Prior Year Encumbrances | \$2,000,000 | \$2,000,000 | - | 0.0% |
| Contingency | \$3,810,775 | \$6,148,642 | \$2,337,867 | 61.3% |
| Property | \$1,185,162 | \$948,333 | (\$236,829) | -20.0% |
| Debt Service | \$58,613,944 | \$64,663,304 | \$6,049,360 | 10.3% |
| Payments to Other Agencies | \$144,727,545 | \$144,161,004 | (\$566,541) | -0.4% |
| Transfers Out | \$3,397,205 | \$3,397,250 | \$45 | 0.0% |
| Total Changes | \$422,769,028 | \$420,382,090 | (\$2,386,938) | -0.6% |

REVENUE CHANGES

Sales Taxes

- Forsyth County receives 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. The total local sales tax levied for these three Articles is 2%. For FY18, the consensus revenue projections from the State were revised to reflect statewide growth of 4.0% to 4.5% Sales Taxes with local economic factors being important when calculating local projections. While the County's projections are slightly higher than State projections, they are only slightly better than the Current Year Estimate.
- For FY18, Sales Taxes account for 15.5% of total General Fund revenues. Over the past several years, Sales Taxes have increased as a percentage of the total General Fund revenues for the past several years.
- An area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 4*, refunds have averaged around 12% of gross collections for the County. Refunds are difficult to predict and can have a significant impact on actual revenue received by the County each month since FY09.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 4 - Refunds as a Percentage of Gross Sales Tax Collections

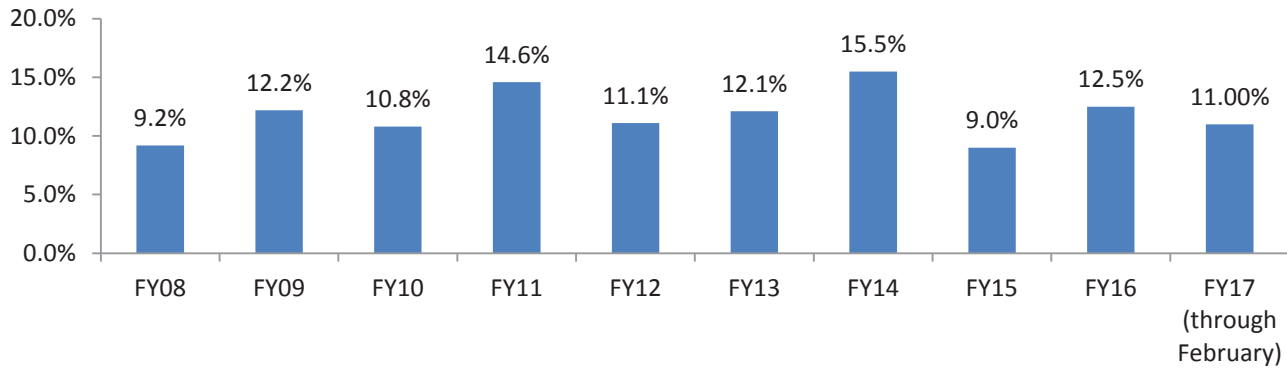


Chart 5 illustrates the fluctuations in Sales Tax revenue over the past several years. As mentioned in previous budget documents, FY14 was a difficult year, in part due to significant refunds.. However, the County has met the Sales Tax budget for the past two fiscal years and projects that it will meet the budget for FY17 as well. There have been several changes at the State regarding expansion of the Sales Tax base and the County has benefitted from these changes. However, the County needs to be vigilant in keeping up with possible Legislative changes as there is some discussion of removing some services recently included in the sales tax expansion, such as automotive services.

Chart 5 - Sales Tax Revenue (millions) by Fiscal Year



Ad Valorem Taxes

- Ad Valorem taxes account for 60.5% of the County's General Fund revenue. For the FY18 budget, the total taxable value used in the budget is \$35.597 billion compared to \$33.273 billion used in FY17.
- The collection percentage for FY18 is 99.04% compared to 98.89% used in FY17. The collection rate for FY18 is the same realized as of June 30, 2016, the most recently completed full year. This is in compliance with North Carolina

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

General Statute 159-13 (6). The better collection percentage generates approximately \$386,319 of additional revenue for FY 2018.

- Current Year Property Tax revenue is estimated at \$255,073,316. This includes the revenue-neutral rate of 69.45¢, plus 2.9¢ to offset debt service resulting from the successful bond referenda for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and County Parks. Using the 72.35¢ tax rate, one cent (1¢) on the property tax rate is equivalent to \$3,525,547. Technically, the County's tax rate is four (4) 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 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; and 4) 2.90¢ - the rate for the November 2016 Bond Referenda for WSFCS, FTCC, and Parks. The premise for the debt leveling tax rates is that as debt service for these bond issues are paid down, the applicable debt leveling tax rate can be reduced as well. The following chart provides the property tax revenue calculation for FY 2018.

Chart 6 - Property Tax Revenue Calculation

| | |
|-----------------------------------|------------------|
| FY18 Tax Base Values - 5/1/17 | \$35,597,201,899 |
| Total Property Tax Levy 2017-2018 | \$257,545,756 |
| Total Property Tax Levy @ 99.04% | \$255,073,316 |
| Tax Rate to Produce Levy | 72.35¢ |
| 1¢ Equivalent = | \$3,525,547 |

Education Debt Leveling, Lottery Funds, and Debt Service Revenue

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. Currently, there are three debt leveling plans in place: the 2006 Education Debt Leveling Plan and 2008 Education Debt Leveling Plans are being merged together at 4.51¢, the 2015 Library Debt Leveling Plan, and the 2016 Bond Referenda Debt Leveling Plan.
- The effect of these plans has been especially significant during the last recession and as the General Assembly diverted almost 50% of the lottery proceeds that should have come to the County and are designated to pay debt service for School bonds.
- When originally established, the EDLP rates were projected to have the potential to be reduced after approximately ten years from their creation. However, with the economic downturn, a stalled tax base, and \$3 - \$4 million in lottery proceeds (per year) not being realized as anticipated, it will take longer before the 4.51¢ rate for the 2006 and 2008 EDLP can be reduced.
- Both Education Debt Leveling Plans were based on the assumption that approximately \$6 - \$7 million per year would be received from the NC Education Lottery. Over the past several biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, the lottery formula changes by the General Assembly lowered the allocations and in FY 2018 we anticipate receiving \$3.675 million in lottery funds. Again, if lottery funds were distributed based on the statutory allocation, the County would be projected to receive over \$7 million annually.
- A fourth Debt Leveling Plan is recommended for the bonds approved in November 2016 for WSFCS, FTCC, and Parks at a rate of 2.9¢.

Fund Balance Appropriated

- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental

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(\$11.0 million) and 2) Debt (\$4.7 million). Non-departmental fund balance appropriated equals 5.0% of total General Fund expenditures, net of debt service and funding for WSFCS and FTCC.

- The appropriation of Fund Balance in Debt Service relates exclusively to funds available in the Education Debt Leveling reserves generated from the levies for the 2006 and 2008 Education Bonds respectively and the Library Debt Leveling Plan generated from the levies for the 2010 Library Bonds. Without the EDLP plans in place, the County would have needed to either raise taxes each year to pay for the debt service on the voter-approved bonds or would have been required to reduce or eliminate programs to its citizens.
- Fund balance appropriated in Non-departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY18 Recommended Budget, Unreserved Fund Balance appropriated totals \$11,030,850 an increase of \$246,325 over FY17.

EXPENDITURE AND COUNTY DOLLAR CHANGES

Employee Compensation Adjustment

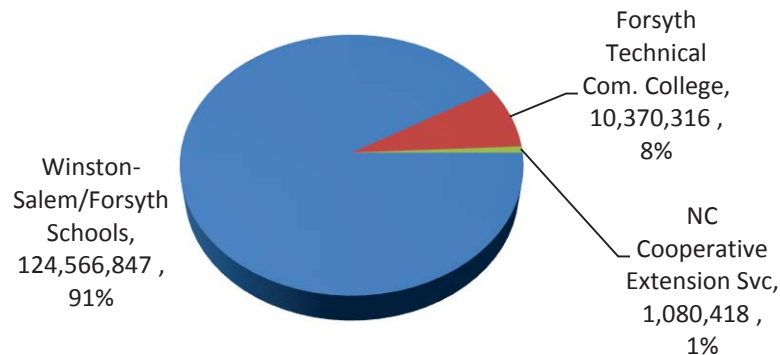
- *Employee Benefits*
 - Health and Dental costs are not projected to increase in FY18. Included on the employee health and dental plans are Retirees who may remain on the County's health plan and treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees. In order to not incur an increase to Health and Dental costs, the County increased deductibles and made a change to eligibility criteria for spouses. If an employee's spouse is eligible to receive Health Insurance at their place of employment, that spouse is no longer eligible to be on the County Health Insurance plan.
 - Employee Longevity remains the same as in FY17. Longevity is paid each December to employees who have 7 or more years of service with the County. The longevity payment for seven years is \$578 and increases in \$34 increments for each year above 7 years. The maximum longevity payment is \$2,000.
- *Performance Adjustments*
 - The budget assumes average performance adjustments of approximately 3.11%, with a range of 1% - 5%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. The percentage is applied to the market rate of an employee's position class. For the past three fiscal years, the Board funded an accelerator to assist those who were under the Market Reference Point reach that point quicker. The accelerator has been very helpful in bringing more employees closer to the MRP, impacting more than 800 employees. The FY18 Recommended budget eliminates the accelerator but increases the range of adjustments. The total budgeted amount for Performance Adjustments plus benefits is \$1,797,180.
 - Human Resources is developing a new pay plan that eliminates the market-based system and transitions to a pay grade structure with a minimum and maximum salary range for each grade. The goal is to provide a simpler method of compensation and classification.
- *401k for Non-Law Enforcement Employees*
 - To address issues of competitiveness, the Recommended Budget continues funding the 2.5% 401k contribution for all non-law enforcement employees. The benefits of the 401k plan include: transferability, interest accrual, employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401k, and retirement planning. Sworn law enforcement employees receive a statutorily required 5% employer 401k contribution. The 401k contributions are reflected in each departmental budget. There is an Alternate Service Level request to increase the 2.5% contribution to 5% so that all County employees receive the same benefit.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Education Service Area

- The Education Service Area comprises 32.4% or \$136,017,581 of the FY18 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.

Chart 7 - Education Service Area = \$136.0 million or 32.4% of General Fund Expenditures



- Chart 7 shows that while the total appropriation for the Education Service Area is \$136,017,581 for FY18, *North Carolina Cooperative Extension* comprises a very small portion (less than 1%).
- The FY18 Recommended budget for NC Cooperative Extension reflects a net County dollar increase of 2.4% or \$18,680 more than FY17 Adopted budget. The increase is attributed to the loss of revenue due to a position funded by NC A&T State University being shifted further to a County-funded position.
- Forsyth Technical Community College* is 7.6% of the Service Area. The Community College is not opening any new facilities during FY18, therefore funding is increasing primarily to cover inflationary costs. Additionally, in anticipation of possible increases in personnel-related costs in the State budget, \$82,977 is included in Contingency. There is an Alternate Service Level request for an additional Security Officer that is discussed in the Alternate Service Level document.
- The *Winston-Salem/Forsyth County School System* makes up 91.6% of the Service Area. The School Funding Formula is the basis for establishing the recommended 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 times are not so good. The essence of 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. As with all departments, the School System may ask for resources above and beyond the results of the formula, but these requests become part of the County's Alternate Service Level requests.

The actual General Fund expenditures for WSFCS are greater than the \$124.5 million shown in *Chart 7* above. In Debt Service, approximately \$44.1 million of the \$64.5 million recommended for annual debt service payments 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. While ongoing State and Federal reductions continue to impact the School System, a much higher tax increase would be required if the County were to cover these reductions and to backfill State reductions would further blur the line between State and local education responsibility.

- 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 Resource Factor takes into account growth in the

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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. Excluding debt service, the WSFCS makes up approximately 35.2% of the General Fund budget.

- Per Pupil Spending is used most often when discussing school funding. The FY18 budget per pupil spending increases \$44 to \$2,269 per pupil (based on a projected average daily membership of 54,906 students per the North Carolina Department of Public Instruction (NCDPI) forecast). The FY17 per pupil expenditure was \$2,225 per pupil based on average daily membership of 54,552 students. *Graph 1* provides a nine year view of the local spending per pupil for the WSFCS System. From the graph, it is notable that during the nine year period, per pupil funding has remained relatively flat, but has increased as a result of the Funding Formula. The FY18 Recommended per pupil spending is the highest it has been in the last nine years.
- *Chart 8* provides the calculation for the FY18 School Funding Formula. CM CPO means the Capital Maintenance Capital Project Ordinance. In FY11, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the project 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 project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds.

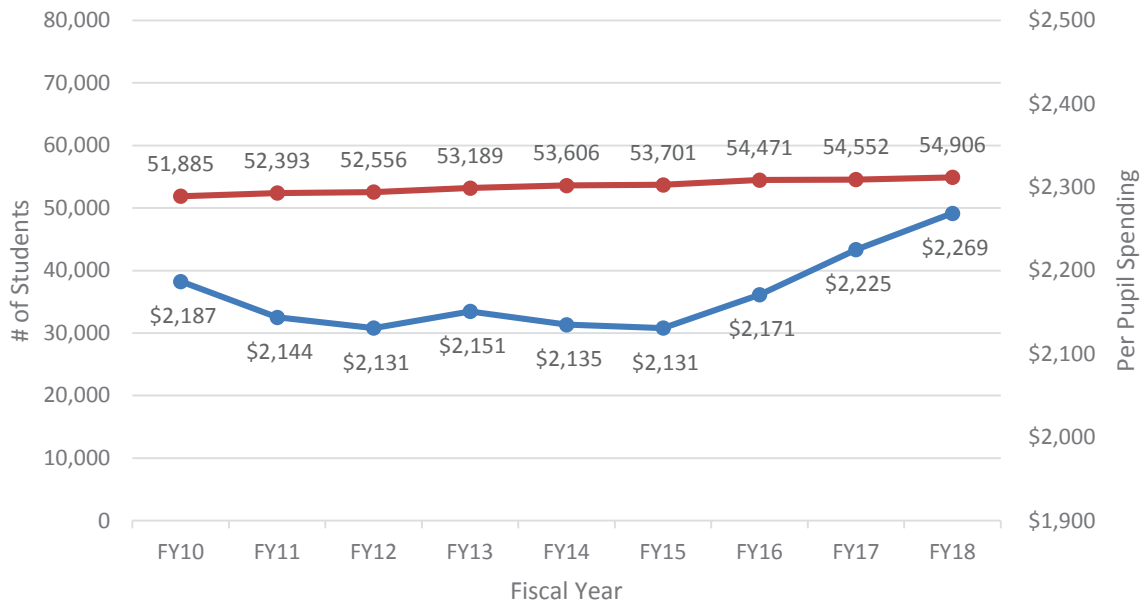
For FY18, \$1,735,000 of the Schools appropriation will be transferred to the 2016 Capital Maintenance Project Ordinance to continue this arrangement.

Chart 8 - FY18 WSFC School Funding Formula

| | FY 2018 Formula |
|---|--|
| Current Expense - FY17 | \$112,778,008 |
| Capital Outlay | \$8,623,066 |
| Subtotal | \$121,401,074 |
| Less Transfer to CM CPO | (\$1,735,000) |
| Less Technology Support | (\$1,490,331) |
| Total - Base Starting Point for Schools | \$118,175,743 |
| Factors | |
| Enrollment Factor (From Dept of Public Instruction) | 0.65% |
| 40% of Budget | \$47,270,297 |
| Enrollment Factor \$ +/- | \$306,747 |
| Resource Factor | 2.42% |
| Resource Factor \$ +/- | \$2,859,026 |
| Transfer to Capital Maintenance CPO | \$1,735,000 |
| Technology Support | \$1,490,331 |
| FY18 Budget = Current Expense + Enrollment Factor + Resource Factor + Tfr to CM CPO + Technology Support | |
| | \$118,175,743+306,747+2,859,026+1,735,000+1,490,331 = \$124,566,847 |

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

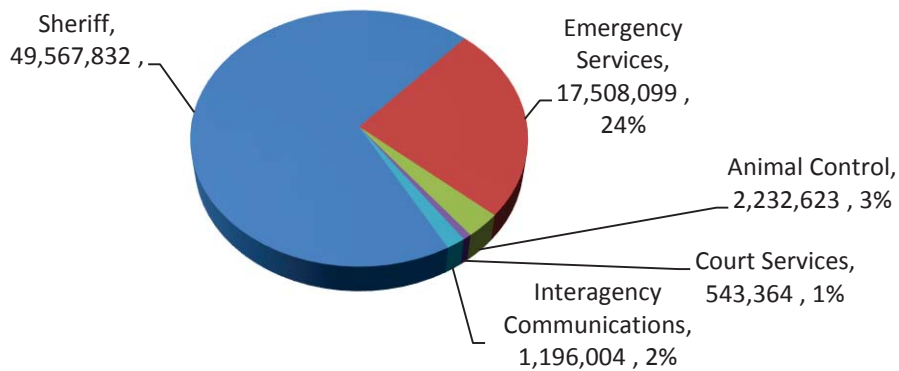
Graph 1- Nine-year History of Total Local per Pupil Spending



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. However, slow economic recovery has not allowed the County to add new services or many additional resources to enhance current programs within the departments.
- The Public Safety Service Area includes: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Recommended budget for this service area is 17.0% of the General Fund budget or \$71,440,547.

Chart 9 - Public Safety Service Area - \$71.4 million – 17.0% of General Fund Expenditures



Emergency Services

- The Emergency Services department consists of Fire, Emergency Medical Services, and 911 Communications.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

- The FY18 Recommended budget for Emergency Services reflects a \$275,941 or 4.2% increase in County dollars. There is a decrease in revenue and expenditures due to eliminating the Critical Care Team contract with Wake Forest Baptist Medical Center.
- The Emergency Services director submitted three Alternate Service Level requests. One of the requests was for an additional six Full Time Paramedics in order to increase the number of ambulances per shift. The second request was for an additional six Full Time Fire Engineers in order to enhance staffing levels on Units 109 and 209. The final request was submitted to add the dispatch of Winston-Salem's Fire Department to the responsibilities of the County 911 Center. These requests can be found in the Alternative Service Level section of the Appendix.
- One program that was recently started by the Emergency Services Department was the Mobile Integrated Healthcare Program where... Many of the patients that are being treated with this program are dealing with some mental health issue so the cost of this program is being absorbed in the County allocation for Behavioral Health Services.
- For the Communications Division, a 9-1-1 Fund grant was awarded during FY17 to assist in relocating the 911 Center from its location at Smith Reynolds Airport to the Public Safety Center, next to the Sheriff's Communication Center. This move, in addition to the transition from Intergraph CAD to OSSI CAD, will improve service to Forsyth County citizens through improved response times. The relocation also serves to meet the State 911 Board's mandate that a backup 911 Center solution be established to ensure continuity of service.

Sheriff's Office

- The FY18 Recommended budget for the Sheriff's Office reflects a 6.7%, or \$2,738,417 increase in County dollars compared to FY17 Adopted budget.
- On the expenditure side, several things impact the FY18 Recommended budget including salary adjustments approved in FY17 that impact a large number of employees. The cost of these adjustments is projected to be close to \$2.5 million in FY18. Claims are also increasing \$260,000.
- Another cost driver in the Sheriff's budget is related to revenue. Jail revenue is decreasing \$700,000 due to the Sheriff's Office being unable to accept inmates from federal authorities due to staffing issues.
- Positive impacts on the Sheriff's Office budget include increased revenue for Community Policing and shifting costs for utilities (\$323,000) to General Services with the Public Safety Center becoming a multi-tenant facility in FY18.
- The Detention Center currently has a Daily inmate population of 759 as of April 2017. This is an increase from 634 compared to April 2016.

Animal Control

- The FY18 Recommended budget for Animal Control reflects a 12.6%, or \$203,886 net County dollar increase compared to the FY17 Adopted budget. The majority of the increase results from the recommended addition of one full time Animal Care Officer position. This is a non-sworn position and as vacancies occur in sworn officer positions they will transition to non-sworn Animal Care officers. Ultimately only a small cadre of sworn Animal Control Officers will be in the department. In addition to the position, a vehicle is included as well.

Interagency Communications

- Interagency Communications FY18 Recommended budget reflects a budget to budget County dollar decrease of 15.2% or \$120,474. The majority of the decrease in costs is due to the Motorola Maintenance contract expiring. There is a slight offset with this expenditure cut as contract personnel will be brought in to work on radios in place of Motorola. Additionally, revenue from the City of Winston-Salem will increase in FY18 as a couple of radio towers will have lighting replaced with LED lights that will be paid with 2016 Pay-Go funds.

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- Interagency Communications is responsible for managing and maintaining the County's 800 MHz radio system.
- A future project for Interagency Communications will be the replacement/upgrade of the 800 MHz Radio System with the P25 platform. The projected cost is currently prohibitive to budget and there is thought to analyzing a more regionalized approach for the radio system. This includes possibly discussions with Guilford County about the availability of Forsyth becoming a part of their system's CORE which is the main component and the most costly part of an upgrade.

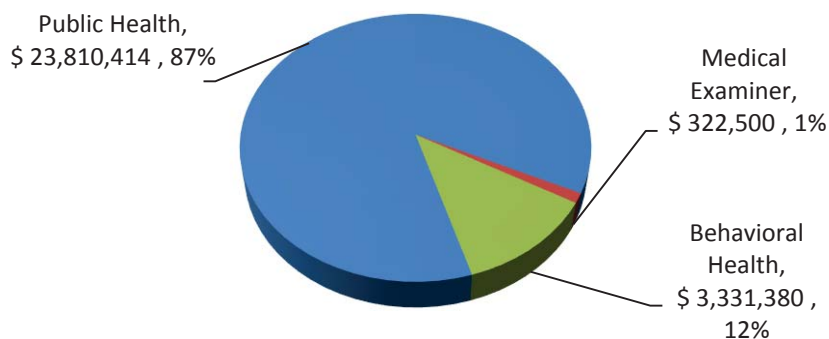
Court Services

- Court Services FY18 Recommended net County dollars is a 2.1% or \$8,116 increase compared to FY17.
- The Court Services cost center includes funding for the Safe on Seven Domestic Violence Center and the Deferred Payment Program for the Clerk of Court's office.
- Part of the increase in net County dollars is due to a requirement from Finance to encumber 110% of some contracts for possible increases in salaries and benefits costs that the State may impose since some of the positions are through the Administrative Office of the Court.

Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and Behavioral Health Services. The service area makes up 6.5%, or \$27,464,294 of the FY18 Recommended Budget.

Chart 10 - Health Services Area - \$27.5 million – 6.5% of General Fund Expenditures



Medical Examiner

- The FY18 Recommended budget for Medical Examiner reflects a 5.8% budget to budget increase in net County dollars. The County does not control the number of medical investigations or autopsies performed by the State Medical Examiners. The FY18 Recommended budget is based on a projected 300 Medical Investigations and 150 Autopsies. Medical Investigations are \$200 per investigation and Autopsies cost \$1,750 per autopsy.

Public Health

- The FY18 Recommended budget for Public Health reflects a net County dollar increase of \$3,306,810 or 37.9% over the FY17 Adopted Budget.
- The majority of the County dollar increase results from a decrease of over \$3.2 million in revenue. Most of the revenue decrease is a change in how Pharmacy revenue is recorded related to Behavioral Health. Other notable decreases in

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

revenue result from a reduction from Medicaid Cost Settlement dollars and the loss of grants from Kate B. Reynolds for the Nurse Family Partnership and the Dental Clinic.

- Funds for the Stepping Up Initiative established as a pilot program through the use of Behavioral Health Services funding are another driver increasing the department's expenditure budget. Additional Behavioral Health dollars will fund additional staff to support Mental Health Court, Veterans Treatment Court, and the Pharmacy Assistance Program.
- Public Health submitted three Alternate Service Level requests – one for an additional four Environmental Health Specialists for the inspection of food and lodging institutions, one for an additional two School Health Nurses to impact the student to nurse ratio within the Winston-Salem/Forsyth County School system, and one for additional funding to continue the Nurse Family Partnership program. These requests can be reviewed in the Alternative Service Level section of the Appendix.

Behavioral Health Services

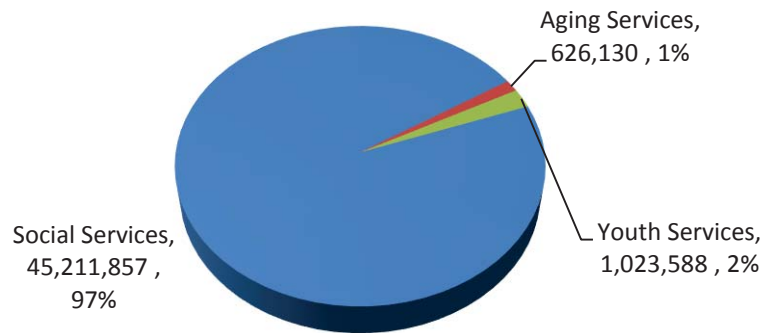
- While the Recommended budget shows a decrease in Behavioral Health funding, the numbers are skewed due to shifting some resources to other departments such as Emergency Services and Public Health.
- Effective July 1, 2016, CenterPoint Human Services merged with Cardinal Innovations Healthcare. Through negotiations with Cardinal Innovations Healthcare, it was agreed upon 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 will 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.

Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 11.1% of the FY18 Recommended Budget, or \$46,861,575. The Department of Social Services (DSS) makes up the majority of this service area.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 11 - Social Services Service Area - \$46.9 million – 11.1% of General Fund Expenditures



Social Services

- The Department of Social Services (DSS) FY18 Recommended budget reflects a net County dollar increase of 4.5% or \$663,677 compared to FY17.
- Both revenue and expenditures are decreasing in FY18 as two programs will be directly funded at the State level – Child Care and Non-Emergency Medical Transportation, with County DSS still determining eligibility.
- Contributing to the increase is Personal Services which reflects an increase of \$1,224,511. Most Personal Services costs are reimbursed at different percentages depending on the program and the regulations from them.

Aging Services

- Aging Services consists of the County's appropriation for Senior Services' Meals-on-Wheels program, the Shepherd's Center, funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference, and TransAid dollars for Elderly and Disabled Transportation Assistance Program. For FY18, the Shepherd Center submitted a request for additional County funds, which is discussed in the Alternate Service Level section of the Appendices.
- While not included in Aging Services, the commitment to the elderly on the Board of Commissioners can also be measured by support to the In-Home Aide program funded through the Department of Social Services.

Youth Services

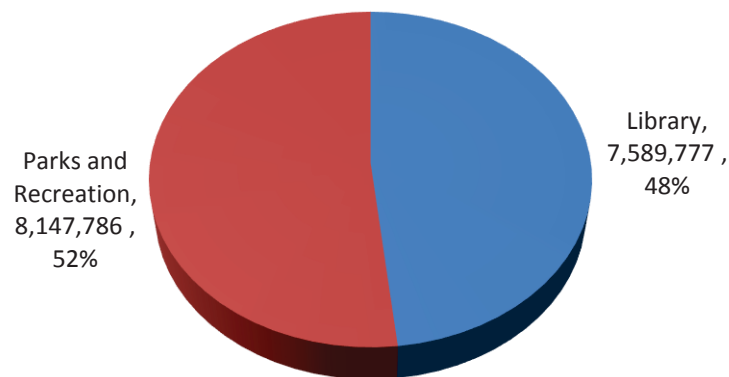
- The County used to operate a youth detention facility. This non-mandated service was phased-out in FY16. A lease agreement was executed with the State of North Carolina to operate an Assessment Center for juvenile offenders through a program run by the Methodist Home.
- Expenditures reflected in this cost center are for payments to other youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council.

Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up 3.7% of the FY18 Recommended General Fund budget.

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Chart 12 - Culture & Recreation Service Area - \$15.7 million - 3.7% of General Fund Expenditures



Public Library System

- The replacement/renovations of the Central, Clemmons, and Kernersville branch libraries continue to be the key items for this department. Construction is almost complete for the Central library and the design and planning for the other branches have begun. It is anticipated that the Central library will reopen in July 2017 with little impact to net County dollars.
- The FY18 Recommended Budget for the Library System reflects a County dollar increase of 1.5% or \$109,546 over the FY17 Adopted budget.

Parks

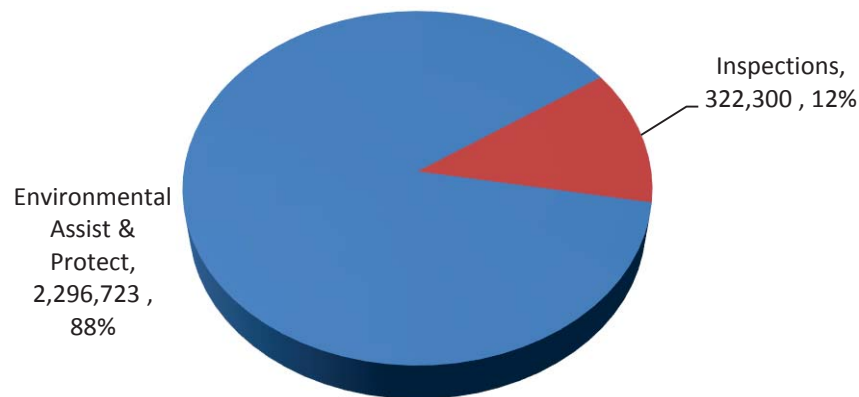
- The FY 2018 Recommended Budget reflects an 8.9% or \$286,729 increase in County dollars budget to budget. Part of the increase is a result of increasing maintenance services for repairs that do not qualify for 2/3rds bonds or are small jobs that would not make sense to include in 2/3rds bond maintenance projects. Also contributing to the increase are personal services adjustments for salary and fringe benefit increases.
- In FY18, the County subsidy to Tanglewood is projected to be on the target of \$1.5 million partly due to anticipated closure of the Champions Course for renovations in Spring 2018. Enterprise activities at Tanglewood performed well over the past couple of years and the contract with Brown Golf has helped golf operations at Tanglewood break even the past two fiscal years.
- Festival of Lights continues to be very successful as do the campground and pool activities.

Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections division of City/County Planning and Community Development.

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Chart 13 - Environmental Management Service Area - \$2.6 million - 0.6% of General Fund Expenditures



Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area and recommended net County dollars are decreasing primarily due to an expenditure reduction projected in the County’s share of the recycling contract with the City for three drop off sites and the school system’s recycling program.
- There are three Alternate Service Level requests that have been submitted by the department that can be found in the appendix. One ASL is for the Triad Air Awareness Program; a second is for an Environmental Specialist for Compliance Assistance and Permitting; and the third is for an enhancement to recycling.

Inspections

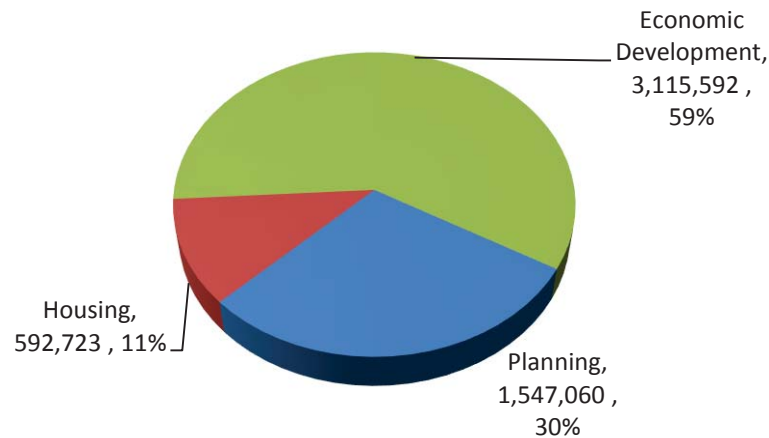
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.
- The County's share for Inspections is recommended at a decrease of \$15,030 or 4.9% in FY18.

Community & Economic Development Service Area

The Community & Economic Development Area consists of the Economic Development, Housing & Community Development, and Planning departments. This service area makes up 1.3% of General Fund expenditures in the FY18 Recommended budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 14 - Community & Economic Development - \$5.3 million - 1.3% of General Fund Expenditures



Economic Development

- Economic Development is comprised of County contributions for incentive payments and payments to local agencies that provide economic development marketing services for the County. These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc., the Film Commission, and the Kernersville Chamber of Commerce. There were two requests for increased funding that can be found in the Alternate Service Level document. One request was from the Film Commission and one was from the Winston-Salem Chamber of Commerce.
- The FY18 Recommended budget includes increased incentive payments to Deere-Hitachi, Pepsi Bottling, Inmar Inc., Catepillar, Inc., and Lowes.
- Additionally, \$150,000 in payments to the Airport Commission has been moved from Non-Departmental to Economic Development.

Housing & Community Development

- There is a slight increase in expenditures for Housing and Community Development primarily due to the Property Abatement Program being budgeted in FY18 that was approved through the 2016 Pay-Go CPO. In addition, funding for the Historic Forsyth project has been added for FY18. With these expenditure increases, other expenditures related to old Special Appropriations contracts have been moved back to Special Appropriations, including Neighbors for Better Neighborhoods, the United Way’s Project to End Homelessness, and ESR.

Planning & Community Development

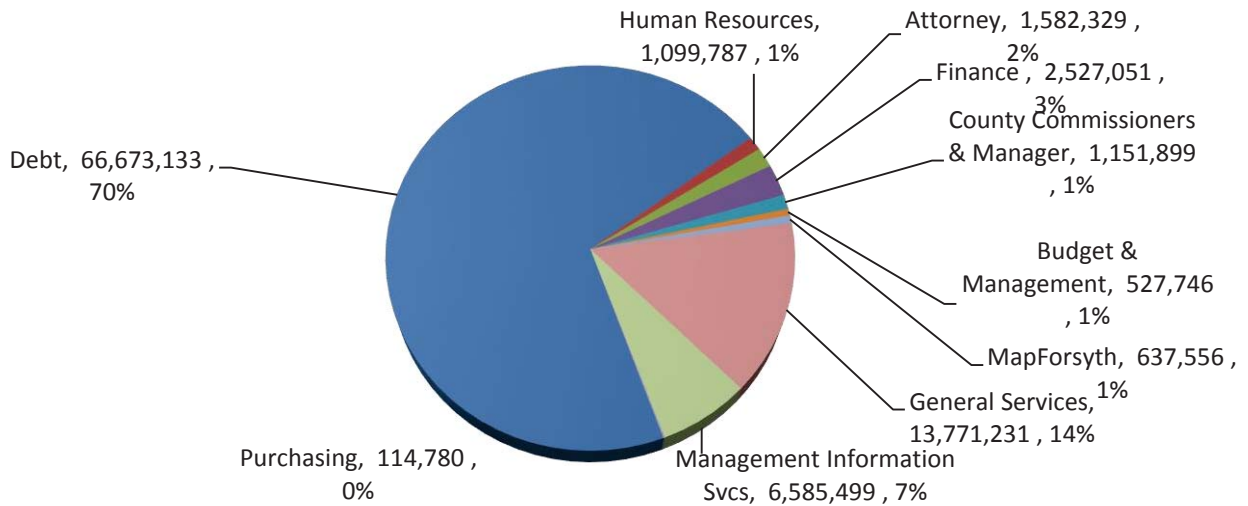
- There is an increase of \$56,810 or 3.8% in expenditures for Planning Services. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: Debt Service, County Manager & Commissioners, County Attorney, MapForsyth, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises \$94.6 million or 22.5% of the FY18 Recommended Budget.

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Chart 15 - Administration & Support Service Area - \$30.0 million - 6.7% of General Fund Expenditures



Management Information Systems (MIS)

- The FY18 Recommended budget reflects a net County dollar decrease of \$239,948.
- The driver of the decrease is the department’s decision to purchase a new Storage Area Network in FY17 thereby negating \$160,000 in expenditures in FY18.
- There is an Alternate Service Level request in the appendix related to WIFI access at the Hall of Justice.

Finance

- The FY18 Recommended budget reflects a net County dollar increase of \$72,064, or 3.0%. This increase is due to Personal Services adjustments to annualize current year performance adjustments.
- All operating accounts for the department remain at FY17 levels.

County Commissioners/Manager

- The FY18 Recommended budget reflects a County dollar increase of \$21,212, or 1.9% due primarily to annualized performance and fringe benefit adjustments.
- The budget also includes increases for the Board of Commissioners' pay by the average employee performance adjustment of 2.58%.
- There is also an increase in videographer contracts for televising and recording Board of Commissioner meetings and briefings.

General Services

- The FY18 Recommended budget for General Services budget reflects a net County dollar increase of \$339,897 or 2.7% over FY17.
- Six (6) positions were eliminated to offset an increase in Janitorial Services as the department outsources more of this function to a private contractor by shifting additional facilities to be cleaned and maintained by an outside firm.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

- Another driver of the increase is related to utility costs shifting from the Public Safety Center due to the facility becoming a multi-tenant facility.

MapForsyth

- The Recommended net County dollar change for FY18 is a decrease of \$59,374 or 12.1%. Revenue from the City of Winston-Salem will offset approximately 35% of costs.
- MapForsyth will add one position through the shift of a CAD Database Analyst from Emergency Services 911 Communications due to migrating from Intergraph CAD to OSSI CAD.

Attorney

- The net County dollar impact for FY18 for the Attorney's Office is \$123,802 or 8.5%. The increase is a result of annualized performance adjustments and increased benefit costs, plus annualizing an Assistant Attorney position approved effective January 1, 2017.
- The County Attorney requested one Alternate Service Level for FY18 on behalf of Social Services: a FT Paralegal for Child Welfare cases. The Attorney requested this position in FY17 as well, along with an Attorney for Child Welfare cases. The Board of Commissioners included \$50,000 in the FY17 Adopted Budget for the FT Attorney, essentially funding six months of the position, but did not approve the Paralegal position.

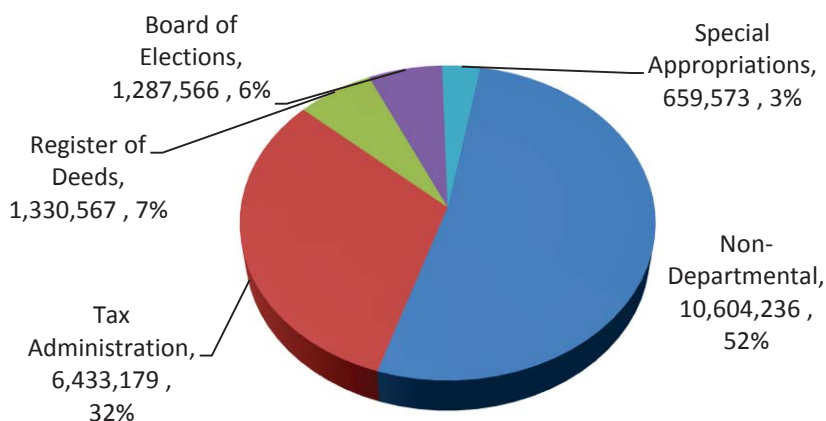
Human Resources

- The FY18 Recommended budget reflects a net County dollar increase of \$134,550 or 13.9% over the FY17 budget. This increase is the result of annualizing the addition of a Senior Human Resources Consultant position funded in FY17 for six months as part of transitioning HR functions from DSS to County Human Resources.

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 4.8% of the FY18 Recommended Budget.

Chart 16 - General Government Service Area - \$20.3 million – 4.8% of General Fund Expenditures



Board of Elections

- For FY18, there will be two elections – one in November for municipalities and one in Spring 2018 for a Countywide primary. Even though municipal elections are typically offset by revenue, there is a chance that the courts may make the November election a Countywide election based on redistricting. For this reason, no revenue is budgeted in the recommended budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

- The Recommended budget for FY18 represents a \$41,547, or 3.3% increase in net County dollars.

Tax Administration

- For FY18, net County dollars for the Tax Department reflect a slight increase of \$3,244, or 0.1%. Increased revenue from tax foreclosures and increased collection costs from municipalities are the reasons for the flat recommended budget.

Non-Departmental

- This is a catchall department for which county-wide expenses and revenue not related to any particular department is accounted.
- An offset for Salary Savings or salary slippage is included here. For FY18, Salary Savings \$2,500,000. Salaries are budgeted at 100% although there will be vacancies during the year.
- Also included in Non-departmental are costs associated with county-wide performance adjustments; unemployment costs for the County, Retiree Hospitalization costs, funds for the Utilities Commission for scrap tire and solid waste collection (offset with revenue), Prior Year Encumbrances, and Contingency funds.
- Contingency is slightly higher than FY17 and includes several 'enhanced' items such as potential personal services costs for Forsyth Tech, possible increases in gasoline costs, possible additional elections, and possible interest payments for Property Tax Commission appeals.

Special Appropriations Service Area

The Community Grant Service Area is comprised of community agencies to which the County has provided grant funding.

In FY17, several agencies requested funding and the Board of Commissioners approved the following grants:

| Agency | Request |
|---------------------------------|-----------|
| Arts Council | \$100,000 |
| National Black Theatre Festival | \$65,000 |
| Children's Law Center | \$25,000 |
| SciWorks | \$270,000 |
| Old Salem | \$50,000 |
| HARRY Veterans | \$20,000 |
| NW Child Development | \$26,520 |
| | \$553,000 |

For FY18, each of these agencies have requested either the same amount of funding or increases over FY17 funding. Three new requests were made by RiverRun Film Festival (\$30,000), Creative Corridors (\$175,000), Reynolda House (\$75,000), and Work Family Resource Center (\$25,000).

The Recommended Budget includes funding for Arts Council (\$25,000), SciWorks (\$250,000), HARRY Veterans (\$20,000), National Black Theatre Festival (\$65,000), and programs moved from departments that were previously included in Special Appropriations such as United Way's Program to End Homelessness (\$7,695), Winston-Salem Foundation (\$1,863), and Experiment in Self-Reliance (\$26,695).

Summary

To see how things change from one year to another, a look at the rankings for the top County dollar increases and decreases can be of benefit.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Top Ten County Dollar Changes

| Top 10 County Dollar Increases | | FY17 to FY18 | |
|--------------------------------------|------------------|-----------------|--|
| <u>Department</u> | <u>\$ Change</u> | <u>% Change</u> | |
| Debt Service | 8,731,990 | 18.5% | |
| Public Health | 3,306,810 | 37.9% | |
| Winston-Salem/Forsyth County Schools | 3,165,773 | 2.6% | |
| Sheriff | 2,738,417 | 6.7% | |
| Social Services | 663,677 | 4.5% | |
| General Services | 339,897 | 2.7% | |
| Parks | 286,729 | 8.9% | |
| Emergency Services | 275,941 | 4.2% | |
| Animal Control | 203,886 | 12.6% | |
| Forsyth Tech | 183,194 | 1.8% | |

- From the chart above, the top three departments reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live. For the most part, the top 10 County Dollar Increase departments reflect less "new initiatives" and more on the actual costs of doing business.
- A detailed discussion on the Winston-Salem/Forsyth County Schools budget was provided earlier in the overview.
- The following chart reflects the top 5 County dollar decreases by department.

| Top 5 County Dollar Decreases | | FY17 to FY18 | |
|-------------------------------|------------------|-----------------|--|
| <u>Department</u> | <u>\$ Change</u> | <u>% Change</u> | |
| Non-Departmental | (17,487,731) | -2.46% | |
| Behavioral Health | (2,817,326) | -46.6% | |
| MIS | (239,948) | -3.5% | |
| Interagency Communications | (120,474) | -15.2% | |
| MapForsyth | (59,374) | -12.1% | |

As reflected in many of the charts and throughout this overview, the FY18 budget was developed conservatively but with renewed optimism as well as 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 Recommended FY18 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 2018 <u>Recommended</u> | FY 2019 <u>Projection</u> | FY 2020 <u>Projection</u> |
|---|-------------------------------|------------------------------|------------------------------|
| Expenditures (revaluation) | | | |
| Public Safety | 71,440,547 | 73,226,561 | 75,057,225 |
| Environmental Management | 2,619,023 | 2,651,761 | 2,684,908 |
| Health | 27,464,294 | 27,738,937 | 28,016,326 |
| Social Services | 46,861,575 | 44,214,999 | 44,878,224 |
| Education | 136,017,581 | 139,418,021 | 142,903,471 |
| Culture and Recreation | 15,737,563 | 15,934,283 | 16,133,461 |
| Community & Economic Development | 5,255,375 | 5,334,206 | 5,414,219 |
| Administration and Support | 27,997,878 | 28,417,846 | 28,844,114 |
| General Government | 19,655,548 | 19,950,381 | 20,249,637 |
| Debt Service | 66,673,133 | 62,439,536 | 59,809,514 |
| Special Appropriations | 659,573 | 659,573 | 659,573 |
| Total Expenditures | 420,382,090 | 419,986,102 | 424,650,671 |
| Revenues | | | |
| Public Safety | 17,892,221 | 18,160,604 | 18,433,013 |
| Environmental Management | 914,530 | 925,962 | 937,536 |
| Health | 11,888,715 | 12,067,046 | 12,248,051 |
| Social Services | 30,649,188 | 31,108,926 | 31,575,560 |
| Education | 268,782 | 270,126 | 271,477 |
| Culture and Recreation | 5,009,412 | 5,084,553 | 5,160,821 |
| Community & Economic Development | 50,374 | 50,500 | 50,626 |
| Administration and Support | 1,053,305 | 1,069,105 | 1,085,141 |
| General Government | 341,894,131 | 345,394,425 | 349,583,740 |
| Debt Service | 10,761,432 | 10,761,432 | 10,761,432 |
| Total Revenues | 420,382,090 | 424,892,679 | 430,107,398 |
| Primary County Dollars | | | |
| Current Year Property Taxes | 255,098,279 | 260,200,245 | 268,006,252 |
| Other Ad Valorem Taxes | 2,850,000 | 2,850,000 | 2,850,000 |
| Other Taxes | 980,000 | 980,000 | 980,000 |
| Sales Taxes | 65,041,383 | 66,667,418 | 68,334,103 |
| Earnings on Investments | 1,253,300 | 750,000 | 750,000 |
| Fund Balance Appropriated - non-EDLP | 11,030,850 | 9,500,000 | 9,500,000 |
| Total Primary County Dollars | 336,253,812 | 340,947,662 | 350,420,355 |
| Debt Information | | | |
| General Fund Proj - No Proposed CIP | 420,382,090 | 419,986,102 | 424,650,671 |
| Existing Debt \$ | 66,673,133 | 62,439,536 | 59,809,514 |
| Existing Debt as a % of Budget | 15.9% | 14.9% | 14.1% |
| <i>Proposed CIP - Additional Debt Service</i> | - | - | 12,235,000 |
| General Fund Proj with Proposed CIP | 420,382,090 | 419,986,102 | 436,885,671 |
| Existing Debt Service + Proposed CIP - % of Budget | 15.9% | 14.9% | 16.5% |

FUTURE BUDGET PROJECTIONS

GENERAL FUND

| | FY 2021 <u>Projection</u> | FY 2022 <u>Projection</u> | FY 2023 <u>Projection</u> |
|---|------------------------------|------------------------------|------------------------------|
| Expenditures (revaluation) | | | |
| Public Safety | 76,933,655 | 78,856,997 | 80,828,422 |
| Environmental Management | 2,718,469 | 2,752,450 | 2,786,856 |
| Health | 28,296,490 | 28,579,454 | 28,865,249 |
| Social Services | 45,551,397 | 46,234,668 | 46,928,188 |
| Education | 146,476,058 | 150,137,959 | 153,891,408 |
| Culture and Recreation | 16,335,129 | 16,539,318 | 16,746,060 |
| Community & Economic Development | 5,495,432 | 5,577,863 | 5,661,531 |
| Administration and Support | 29,276,776 | 29,715,927 | 30,161,666 |
| General Government | 20,553,381 | 20,861,682 | 21,174,607 |
| Debt Service | 58,099,117 | 56,509,856 | 54,884,600 |
| Special Appropriations | 659,573 | 659,573 | 659,573 |
| Total Expenditures | 430,395,477 | 436,425,749 | 442,588,160 |
| Revenues | | | |
| Public Safety | 18,709,509 | 18,990,151 | 19,275,003 |
| Environmental Management | 949,255 | 961,121 | 973,135 |
| Health | 12,431,772 | 12,618,249 | 12,807,522 |
| Social Services | 32,049,193 | 32,529,931 | 33,017,880 |
| Education | 272,834 | 274,198 | 275,569 |
| Culture and Recreation | 5,238,234 | 5,316,807 | 5,396,559 |
| Community & Economic Development | 50,753 | 50,880 | 51,007 |
| Administration and Support | 1,101,418 | 1,117,940 | 1,134,709 |
| General Government | 353,498,676 | 358,798,848 | 364,425,830 |
| Debt Service | 10,761,432 | 10,761,432 | 10,761,432 |
| Total Revenues | 435,063,076 | 441,419,557 | 448,118,647 |
| Primary County Dollars | | | |
| Current Year Property Taxes | 272,026,346 | 276,106,741 | 280,248,342 |
| Other Ad Valorem Taxes | 2,850,000 | 2,850,000 | 2,850,000 |
| Other Taxes | 980,000 | 980,000 | 980,000 |
| Sales Taxes | 70,042,456 | 71,793,517 | 73,588,355 |
| Earnings on Investments | 750,000 | 750,000 | 750,000 |
| Fund Balance Appropriated - non-EDLP | 9,500,000 | 9,500,000 | 9,500,000 |
| Total Primary County Dollars | 356,148,801 | 361,980,258 | 367,916,697 |
| Debt Information | | | |
| General Fund Proj - No Proposed CIP | 430,395,477 | 436,425,749 | 442,588,160 |
| Existing Debt \$ | 58,099,117 | 56,509,856 | 54,884,600 |
| Existing Debt as a % of Budget | 13.5% | 12.9% | 12.4% |
| <i>Proposed CIP - Additional Debt Service</i> | <i>11,929,000</i> | <i>23,858,000</i> | <i>23,246,000</i> |
| General Fund Proj with Proposed CIP | 442,324,477 | 460,283,749 | 465,834,160 |
| Existing Debt Service + Proposed CIP - % of Budget | 15.8% | 17.5% | 16.8% |

EXPENDITURES

General Assumptions

For FY18 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY18, an average of 2.58% for performance adjustments is included in the Recommended budget. Employee health insurance is budgeted in all departments and reflects no increase. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees and will increase .25% every year through FY21. General Employees retirement rate is 7.50% while the retirement contribution rate for Law Enforcement employees increases to 8.25%. For FY18 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 FY18.

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

FY18 The Sheriff's Office requested one new position in FY18 - a Corporal position for Clemmons which is discussed in the Alternate Service Level section of the Appendices. The Sheriff's Office received significant salary adjustments costing over \$2.5 million for FY18 in an effort to address recruitment and retention issues across all divisions.

FY18 & Beyond Based on General Assumptions at the beginning of this section.

Future Discussion As mentioned above, the Board of Commissioners approved significant adjustments to salaries for the Sheriff's Office. The Sheriff has contended that recruitment and retention issues within the department are significantly impacted by compensation issues. It will be important to monitor the improvement in staffing levels within the Sheriff's Office to measure whether the salary adjustments were successful in solving the vacancy issue within the Sheriff's Office.

Emergency Services

The FY18 Recommended budget includes expanded funding for the Mobile Integrated Healthcare Program. This program is funded through offsetting reductions in Behavioral Health Services.

In addition to the expanded MIH Program, positions have been added among the Paramedic ranks to address capacity issues.

FY18 The additional Paramedic positions are offset by the elimination of the Critical Care Transport Team that was established to work with Wake Forest Baptist Medical Center. This elimination resulted in the elimination of 26 positions.

Another change within Emergency Services relates to the 911 Center. The 911 Center will move from its location at the airport to the Public Safety Center. This move, along with the transition from Intergraph CAD to OSSI CAD will result in some GIS positions being converted to Telecommunicators. One GIS position will move to MapForsyth as well. Finally, in 911 Communications, two more Telecommunicators were added.

The department submitted three Alternate Service Level requests to increase staffing levels among Paramedics, Telecommunicators, and Fire Engineers as well.

FY18 & Based on General Assumptions at the beginning of this section.
Beyond

Assumptions for Environmental Management Service Area

Office of Environmental Assistance & Protection

FY18 & EAP's funding for FY 2017 increased slightly to account for increases in Personal Services. EAP
Beyond also received two grants - one of which will require an additional position to operate a compacter which will drive increased Personal costs in future years.

Assumptions for Health Service Area

Public Health

FY18 & There is a significant loss of revenue in the FY18 Recommended budget due to a shift in how
beyond Pharmacy revenue is recorded related to Behavioral Health Services. Additionally, the department lost grants from the Kate B. Reynolds Foundation for the Dental Clinic as well as the Nurse Family Partnership. Finally, Medicaid Cost Settlement revenue has been much less than budgeted the past few years, so the recommended budget has more realistic revenue budget.

Funds for the Stepping Up Initiative are included in Public Health's budget as well.

The department has worked diligently to address restaurant inspections but recruitment and retention issues are still an obstacle the department is working to address.

Future Discussion /Decision Discussions to resolve the direction of the Dental Clinic still need to occur. The primary decision is whether it makes sense for the County to continue in the Dental business or to transition the clinic to a Federally Qualified Healthcare Center like Southside or some other agency.

Assumptions for Social Service Area

Department of Social Services

FY18 & beyond DSS's budget has increased because of increases to Personal Services. The Department of Social Services requested 7 positions as Alternate Service Level requests. In FY18, child care and non-emergency transportation programs are being added to NCFAST, resulting in a loss of revenue and expenditures.

FY19 & Beyond As the NCFAST system and other program changes stabilize, there may be staffing decreases at some point. However, no potential staffing decreases are assumed in the projections.

Future Discussion If either the Public Health Director or DSS Director position became vacant, the Board of Commissioners have the option to consolidate Human Services with various options available. This may be the most efficient means of providing services that have similar and often the same client base. Several counties across the State have already or are in the process of merging their Human Services departments including Guilford County.

Youth Services

FY 2018 & Beyond The Youth Detention Center was shut down in FY 16. Appropriations for Youth Services now consists solely of payments to other areas for housing of Forsyth County youth in out of County facilities as well as pass through funds for the Juvenile Crime Prevention Council.

Assumptions for Health Service Area

Winston-Salem/Forsyth County School System

FY18 The recommended budget for the WSFC School System includes a 2.6% increase in County funding due to projected growth in Property Tax Base and Sales Tax projections. 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.

FY 2017 & Beyond Assumes continued utilization of School Funding Formula.

November 2016 The Capital Improvement Plan includes \$350 million of School Bonds that were approved in November 2016. In order to accommodate this large bond request, the County will issue this debt over four cycles, every other year. The School System plans to build new schools, add on to schools, renovate schools, and improve safety, technology, and life cycle maintenance projects.

FY19 and FY21 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 sources for life cycle maintenance projects.

Forsyth Technical Community College

FY18 & Beyond The Capital Improvement Plan includes \$65 million of projects as part of the successful November 2016 bond referendum.

FY18 & beyond Assumes normal growth in students and operating costs.

Assumptions for Culture & Recreation Service Area

Parks & Recreation

FY19 and FY21 Parks was part of the November 2016 Bond Referendum and will receive \$15 million over four issuance cycles.

In addition, the Capital Improvement Plan includes \$2m to be issued every other year in 2/3rds bonds for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. These funds are made available to Parks & Recreation every other fiscal year.

REVENUES

Assumptions for Public Safety Service Area

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs. A fee increase was approved for FY9. Another rate review is necessary.

Assumptions for Health Service Area

All Years For the most part, Public Health revenues are state and federal based to offset program expenses. With this in mind, revenues for Public Health for all future years are figured at the same overall percentage of expenses for the prior fiscal year.

Assumptions for Social Services Service Area

All Years For the most part, Social Services revenues are state and federal based to offset program expenses. With this in mind, revenues for Social Services for all future years are figured at the same overall percentage of expenses for the prior fiscal year.

Assumptions for General Government Service Area

Non-Departmental

FY18 and 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 FY18 is recommended at 72.35 cents per \$100 valuation. One penny equivalent for FY18 is \$3,525,547.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY18.

Sales Taxes – 3.5% growth assumed for FY18. Assumes 2% growth due to overall economic activity for FY18 and beyond.

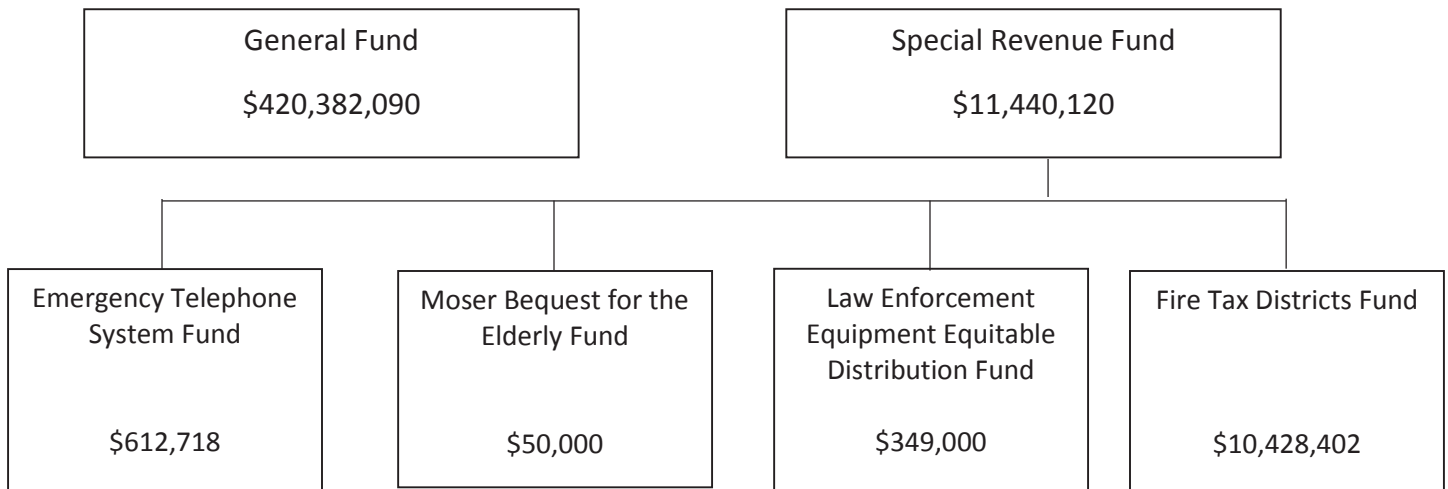
Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's budget. 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 98% 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 As You Go Capital Outlay and the amended policy allows for the overage to go toward Economic Development projects.

Assumptions for Debt Service

Debt Service

Debt Service revenues include federal tax credits for Build America and Qualified School Construction bonds, Lottery Proceeds 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) as well as the 2010 Library Bonds that is paid from the Library Debt Leveling Plan that was established in FY 2016. Estimates assume these sources will be sufficient to cover all of this debt service through FY 2022. In addition to the EDLP and Library Debt Leveling Plan, the FY18 Recommended budget includes 2.9 cents to cover the successful bond referendum held in November 2016.

Forsyth County Annually Appropriated Funds



FY18 All Funds - \$431,822,210

- The General Fund and the Fire Tax District Fund are the major funds designated by Forsyth County.
- The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
- The Fire Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts and three service districts.
- 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 \$0.60 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, \$15.995 million in Fund Balance has been appropriated with almost \$5.1 million being additional Education Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is funded through the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

Annually Budgeted Funds

| | <u>General Fund</u> | <u>Fire Tax Districts</u> | <u>Emergency Telephone System</u> | <u>Moser Bequest for Elderly</u> | <u>Law Enforce Equitable Distribution</u> | <u>Total</u> |
|--|---------------------|-------------------------------|---|--|---|---------------------|
| Revenues | 398,460,836 | 10,175,531 | 589,834 | 1,000 | 50,000 | 409,277,201 |
| Ad Valorem Taxes | 254,247,026 | 8,215,730 | - | - | - | 262,462,756 |
| Sales Taxes | 65,041,383 | 1,959,801 | - | - | - | 67,001,184 |
| Other Taxes | 1,005,000 | - | - | - | - | 1,005,000 |
| Licenses & Permits | 831,366 | - | - | - | - | 831,366 |
| Intergovernmental | 46,230,742 | - | 589,834 | - | 50,000 | 46,870,576 |
| Charges for Services | 21,375,940 | - | - | - | - | 21,375,940 |
| Earnings on Investments | 1,253,300 | - | - | 1,000 | - | 1,254,300 |
| Other Revenues | 8,476,079 | - | - | - | - | 8,476,079 |
| Expenditures | 420,382,090 | 8,468,601 | 545,694 | 50,000 | - | 429,446,385 |
| Public Safety | 71,440,547 | 8,468,601 | 545,694 | - | - | 80,454,842 |
| Environmental Management | 2,619,023 | - | - | - | - | 2,619,023 |
| Health | 27,464,294 | - | - | - | - | 27,464,294 |
| Social Services | 46,861,575 | - | - | 50,000 | - | 46,911,575 |
| Education | 136,017,581 | - | - | - | - | 136,017,581 |
| Culture & Recreation | 15,737,563 | - | - | - | - | 15,737,563 |
| Community & Economic Development | 5,255,375 | - | - | - | - | 5,255,375 |
| Administration & Support | 27,997,878 | - | - | - | - | 27,997,878 |
| General Government | 19,655,548 | - | - | - | - | 19,655,548 |
| Debt | 66,673,133 | - | - | - | - | 66,673,133 |
| Special Appropriations | 659,573 | - | - | - | - | 659,573 |
| Revenues Over/(Under) Expenditures | (21,921,254) | 1,706,930 | 44,140 | (49,000) | 50,000 | (20,169,184) |
| Other Financing Sources/(Uses) | | | | | | |
| Operating Transfers In | | | | | | |
| Fire Tax Districts | 1,854,834 | - | - | - | - | 1,854,834 |
| Law Enforcement Equitable Distribution | - | - | - | - | - | - |
| Multi-year Capital Project Ordinances | - | - | - | - | - | - |
| State Lottery Proceeds | 3,675,300 | - | - | - | - | 3,675,300 |
| Total Operating Transfers In | 5,530,134 | - | - | - | - | 5,530,134 |
| Operating Transfers to General Fund | - | (1,959,801) | - | (50,000) | (349,000) | (2,358,801) |
| Fund Balance Gained/(Appropriated) | (16,391,120) | (252,871) | 44,140 | (99,000) | (299,000) | (16,997,851) |

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

All Funds

| | FY 15-16 | FY 16-17 | | FY 17-18 | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | ORIGINAL | ESTIMATE | REQUEST | RECOMM. ADOPTED |
| Funding Sources | | | | | |
| Taxes: | | | | | |
| Ad Valorem | 249,097,206 | 251,146,182 | 250,614,839 | 266,164,009 | 262,462,756 |
| Sales Taxes | 61,889,139 | 63,729,144 | 66,254,025 | 67,001,184 | 67,001,184 |
| Occupancy Tax | 747,342 | 625,000 | 661,268 | 625,000 | 625,000 |
| Gross Receipts | 430,692 | 355,000 | 363,520 | 380,000 | 380,000 |
| Total Taxes | 312,164,379 | 315,855,326 | 317,893,652 | 334,170,193 | 330,468,940 |
| Licenses & Permits | 885,379 | 930,853 | 863,915 | 870,366 | 831,366 |
| Intergovernmental | 53,970,485 | 58,002,013 | 57,767,414 | 46,971,395 | 46,870,576 |
| Charges for Services | 23,077,152 | 23,587,335 | 20,251,695 | 21,501,624 | 21,375,940 |
| Interest Earnings | 722,298 | 572,100 | 1,129,487 | 1,257,300 | 1,257,300 |
| Other Revenue | 10,306,000 | 11,925,524 | 8,129,925 | 8,518,953 | 8,499,605 |
| Operating Transfers In | 6,718,892 | 5,629,975 | 3,933,614 | 6,033,401 | 5,984,101 |
| Fund Balance | 0 | 16,400,893 | 3,284,847 | 15,937,153 | 15,937,153 |
| Total Revenue | 407,844,585 | 432,904,019 | 413,254,549 | 435,260,385 | 431,224,981 |
| Beginning Fund Balance | 145,540,055 | 147,132,926 | 148,621,960 | 142,148,026 | 142,148,026 |
| Total Available Resources | 553,384,640 | 580,036,945 | 561,876,509 | 577,408,411 | 573,373,007 |
| Expenditures | | | | | |
| Public Safety | 72,244,559 | 79,683,392 | 75,180,848 | 83,639,560 | 80,454,842 |
| Environmental Management | 2,581,641 | 2,725,578 | 2,502,605 | 2,893,671 | 2,619,023 |
| Health | 26,575,265 | 30,221,413 | 26,093,049 | 29,309,699 | 27,464,294 |
| Social Services | 52,613,728 | 57,560,364 | 56,431,469 | 46,979,925 | 46,861,575 |
| Education | 129,252,561 | 132,688,582 | 132,525,629 | 135,390,406 | 136,017,581 |
| Culture & Recreation | 14,013,179 | 15,511,528 | 14,333,946 | 16,459,772 | 15,737,563 |
| Community & Economic Development | 4,579,279 | 5,085,269 | 9,999,574 | 5,377,233 | 5,255,375 |
| Administration & Support | 25,473,588 | 27,620,370 | 26,022,708 | 28,436,198 | 27,997,878 |
| General Government | 11,418,744 | 21,792,044 | 18,481,010 | 22,272,667 | 19,655,548 |
| Special Appropriations | 236,396 | 0 | 0 | 1,490,073 | 659,573 |
| Operating Transfers Out | 1,885,191 | 1,854,834 | 1,979,257 | 2,358,101 | 2,308,801 |
| Payments to Escrow Agents | 8,141,925 | 0 | 0 | 0 | 0 |
| Human Services - If Only Prog | 351 | 50,000 | 3,080 | 50,000 | 50,000 |
| Other Financing Uses | 4,996,625 | 0 | 0 | 0 | 0 |
| Debt | 52,688,012 | 58,680,968 | 58,175,308 | 66,740,157 | 66,740,157 |
| Allow for Encumbrances | 0 | 0 | -2,000,000 | 0 | 0 |
| Total Expenditures/Uses | 406,701,044 | 433,474,342 | 419,728,483 | 441,397,462 | 431,822,210 |
| Ending Fund Balance | 147,132,926 | 146,562,603 | 142,148,026 | 136,010,949 | 141,550,797 |
| Total Commitments & Fund Balance | 553,833,970 | 580,036,945 | 561,876,509 | 577,408,411 | 573,373,007 |
| Fund Balance Utilized/(Gained) | (1,592,871) | 570,323 | 6,473,934 | 6,137,077 | 597,229 |

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

General Fund

| | FY 15-16 | FY 16-17 | | FY 17-18 | | ADOPTED |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------|
| | ACTUAL | ORIGINAL | ESTIMATE | REQUEST | RECOMM. | |
| <u>Funding Sources</u> | | | | | | |
| Taxes: | | | | | | |
| Ad Valorem | 241,750,508 | 243,478,894 | 242,935,921 | 257,948,279 | 254,247,026 | - |
| Sales | 60,164,591 | 61,874,310 | 64,399,191 | 65,041,383 | 65,041,383 | - |
| Occupancy Tax | 747,342 | 625,000 | 661,268 | 625,000 | 625,000 | - |
| Gross Receipts | 430,692 | 355,000 | 363,520 | 380,000 | 380,000 | - |
| <i>Total Taxes</i> | <i>303,093,133</i> | <i>306,333,204</i> | <i>308,359,900</i> | <i>323,994,662</i> | <i>320,293,409</i> | - |
| Licenses & Permits | 885,379 | 930,853 | 863,915 | 870,366 | 831,366 | - |
| Intergovernmental | 53,195,645 | 57,394,144 | 57,184,545 | 46,331,561 | 46,230,742 | - |
| Charges for Services | 23,077,152 | 23,587,335 | 20,251,695 | 21,501,624 | 21,375,940 | - |
| Interest Earnings on | | | | | | |
| Investments | 705,958 | 567,100 | 1,119,052 | 1,253,300 | 1,253,300 | - |
| Other Revenue | 10,306,000 | 11,925,524 | 8,129,925 | 8,495,427 | 8,476,079 | - |
| Operating Transfers In | 6,718,892 | 5,629,975 | 3,933,614 | 6,033,401 | 5,984,101 | - |
| Fund Balance | - | 16,400,893 | 3,284,847 | 15,937,153 | 15,937,153 | - |
| Total Revenue | 397,982,159 | 422,769,028 | 403,127,493 | 424,417,494 | 420,382,090 | - |
| Beginning Fund Balance | 143,510,032 | 165,115,189 | 144,633,863 | 138,662,858 | 138,662,858 | - |
| Total Available Resources | 541,492,191 | 587,884,217 | 547,761,356 | 563,080,352 | 559,044,948 | - |
| <u>Expenditures</u> | | | | | | |
| Public Safety | 64,353,205 | 70,393,416 | 66,600,224 | 74,625,265 | 71,440,547 | - |
| Environmental Management | 2,581,641 | 2,725,578 | 2,502,605 | 2,893,671 | 2,619,023 | - |
| Health | 26,575,265 | 30,221,413 | 26,093,049 | 29,309,699 | 27,464,294 | - |
| Social Services | 52,613,728 | 57,560,364 | 56,431,469 | 46,979,925 | 46,861,575 | - |
| Education | 129,252,561 | 132,688,582 | 132,525,629 | 135,390,406 | 136,017,581 | - |
| Culture & Recreation | 14,013,179 | 15,511,528 | 14,333,946 | 16,459,772 | 15,737,563 | - |
| Comm & Econ Development | 4,579,279 | 5,085,269 | 9,999,574 | 5,377,233 | 5,255,375 | - |
| Administration & Support | 25,473,588 | 27,620,370 | 26,022,708 | 28,436,198 | 27,997,878 | - |
| General Government | 11,418,744 | 21,792,044 | 18,481,010 | 22,272,667 | 19,655,548 | - |
| Debt | 52,622,192 | 58,613,944 | 58,108,284 | 66,673,133 | 66,673,133 | - |
| Special Appropriations | 236,396 | - | - | 1,490,073 | 659,573 | - |
| Other Financing Uses | 4,996,625 | - | - | - | - | - |
| Payment to Escrow Agents | 8,141,925 | - | - | - | - | - |
| Allow for Encumbrances | - | - | (2,000,000) | - | - | - |
| Total Expenditures/Uses | 396,858,328 | 422,212,508 | 409,098,498 | 429,908,042 | 420,382,090 | - |
| Ending Fund Balance | 144,633,863 | 165,671,709 | 138,662,858 | 133,172,310 | 138,662,858 | - |
| Total Commitments & Fund Balance | 541,492,191 | 587,884,217 | 547,761,356 | 563,080,352 | 559,044,948 | - |
| Fund Balance Utilized/(Gained) | (1,123,831) | (556,520) | 5,971,005 | 5,490,548 | - | - |

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Law Enforcement Equitable Distribution Fund

| | FY 15-16 Actual | FY 16-17 ORIGINAL | FY 16-17 ESTIMATE | REQUEST | FY 17-18 RECOMM. | ADOPTED |
|---|--------------------|----------------------|----------------------|------------------|---------------------|---------|
| <u>Funding Sources</u> | | | | | | |
| Intergovernmental | 30,253 | 50,000 | 25,000 | 50,000 | 50,000 | - |
| Interest | 6,158 | 4,000 | 4,960 | 3,000 | 3,000 | - |
| Total Revenues | 36,411 | 54,000 | 29,960 | 53,000 | 53,000 | - |
| Beginning Fund Balance | 1,478,586 | 1,360,130 | 1,360,130 | 1,265,667 | 1,265,667 | - |
| Total Available Resources | 1,514,997 | 1,414,130 | 1,390,090 | 1,318,667 | 1,318,667 | - |
| <u>Expenditures</u> | | | | | | |
| Other Financing Uses - Operating Transfers Out | 160,984 | - | 124,423 | 398,300 | 349,000 | - |
| Total Expenditures/Uses | 160,984 | - | 124,423 | 398,300 | 349,000 | - |
| Ending Fund Balance | 1,360,130 | 1,414,130 | 1,265,667 | 920,367 | 969,667 | - |
| Total Commitments & Fund Balance | 1,521,114 | 1,414,130 | 1,390,090 | 1,318,667 | 1,318,667 | - |

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Fire Tax Districts Fund

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
| | Actual | ORIGINAL | ESTIMATE | REQUEST | RECOMM. | ADOPTED |
| <u>Funding Sources</u> | | | | | | |
| Taxes: | | | | | | |
| Property | 7,346,698 | 7,667,288 | 7,678,918 | 8,215,730 | 8,215,730 | |
| Sales | 1,724,548 | 1,854,834 | 1,854,834 | 1,959,801 | 1,959,801 | |
| Total Taxes | 9,071,246 | 9,522,122 | 9,533,752 | 10,175,531 | 10,175,531 | |
| Intergovernmental | | | | | | |
| Investment Earnings | 5,787 | - | 4,387 | - | - | |
| Total Revenues | 9,077,033 | 9,522,122 | 9,538,139 | 10,175,531 | 10,175,531 | |
| Beginning Fund Balance | 1,597,279 | 1,285,601 | 1,285,601 | 1,627,263 | 1,627,263 | |
| Total Available Resources | 10,674,312 | 10,807,723 | 10,823,740 | 11,802,794 | 11,802,794 | |
| <u>Expenditures</u> | | | | | | |
| Public Safety-Fire Protection | 7,407,069 | 8,050,995 | 7,341,643 | 8,468,601 | 8,468,601 | |
| Other Financing Uses - | | | | | | |
| Operating Transfers out | 1,724,207 | 1,854,834 | 1,854,834 | 1,959,801 | 1,959,801 | |
| Total Expenditures/Uses | 9,131,276 | 9,905,829 | 9,196,477 | 10,428,402 | 10,428,402 | |
| Ending Fund Balance | 1,285,601 | 901,894 | 1,627,263 | 1,374,392 | 1,374,392 | |
| Total Commitments & Fund Balance | 10,416,877 | 10,807,723 | 10,823,740 | 11,802,794 | 11,802,794 | |

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Moser Bequest for Care of Elderly Fund

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---|----------------|----------------|----------------|----------------|----------------|---------|
| | Actual | ORIGINAL | ESTIMATE | REQUEST | RECOMM. | ADOPTED |
| <u>Funding Sources</u> | | | | | | |
| Investment Earnings | 1,155 | 1,000 | 1,088 | 1,000 | 1,000 | |
| Total Revenues | 1,155 | 1,000 | 1,088 | 1,000 | 1,000 | |
| Beginning Fund Balance | 307,797 | 304,406 | 304,406 | 302,414 | 302,414 | |
| Total Available Resources | 308,952 | 305,406 | 305,494 | 303,414 | 303,414 | |
| <u>Expenditures</u> | | | | | | |
| Other Financing Uses - Human Service - If Only | 351 | 50,000 | 3,080 | 50,000 | 50,000 | |
| Total Expenditures/Uses | 351 | 50,000 | 3,080 | 50,000 | 50,000 | |
| Ending Fund Balance | 304,406 | 255,406 | 302,414 | 253,414 | 253,414 | |
| Total Commitments & Fund Balance | 304,757 | 305,406 | 305,494 | 303,414 | 303,414 | |

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Emergency Telephone System Fund

| | FY 15-16 Actual | FY 16-17 ORIGINAL ESTIMATE | | FY 17-18 REQUEST | FY 17-18 RECOMM. | ADOPTED |
|---|--------------------|------------------------------------|------------------|---------------------|---------------------|---------|
| Funding Sources | | | | | | |
| Taxes: | | | | | | |
| E911 Surcharge | | | | | | |
| Total Taxes | | | | | | |
| Intergovernmental | 744,587 | 557,869 | 557,869 | 589,834 | 589,834 | |
| Interest Earnings | 3,240 | - | - | | | |
| Other | | | | 23,526 | 23,526 | |
| Total Revenues | 747,827 | 557,869 | 557,869 | 613,360 | 613,360 | |
| Beginning Fund Balance | 606,360 | 1,150,642 | 1,037,960 | 289,824 | 289,824 | |
| Total Available Resources | 1,354,187 | 1,708,511 | 1,595,829 | 903,184 | 903,184 | |
| Expenditures | | | | | | |
| Personal Services | 120,958 | 120,668 | 120,668 | 120,668 | 120,668 | |
| Maintenance Service | 103,300 | 126,850 | 126,850 | 8,500 | 8,500 | |
| Other Purchased Services | 215,166 | 320,600 | 320,600 | 315,000 | 315,000 | |
| Travel/Training | 5,369 | 13,000 | 13,000 | 13,000 | 13,000 | |
| Materials & Supplies | 12,808 | 129,800 | 129,800 | 65,000 | 65,000 | |
| Equipment | - | 500,000 | 500,000 | - | - | |
| Aid to the Government Agencies | 26,684 | 28,063 | 28,063 | 23,526 | 23,526 | |
| Public Safety Expenditures | 484,285 | 1,238,981 | 1,238,981 | 545,694 | 545,694 | |
| Debt | 65,820 | 67,024 | 67,024 | 67,024 | 67,024 | |
| Total Expenditures/Uses | 550,105 | 1,306,005 | 1,306,005 | 612,718 | 612,718 | |
| Ending Fund Balance | 1,150,642 | 402,506 | 289,824 | 290,466 | 290,466 | |
| Total Commitments & Fund Balance | 1,700,747 | 1,708,511 | 1,595,829 | 903,184 | 903,184 | |

REVENUE SOURCES & EXPENDITURE USES

| | FY 2017 Adopted | FY 2018 Recommend | FY17-18 Change \$ | FY17-18 Change % | FY17-18 % of Total Budget |
|-----------------------------------|--------------------|----------------------|----------------------|---------------------|------------------------------|
| Property Tax | 243,478,894 | 254,247,026 | 10,768,132 | 4.4% | 60.5% |
| Sales Tax | 61,874,310 | 65,041,383 | 3,167,073 | 5.1% | 15.5% |
| Other Tax | 980,000 | 1,005,000 | 25,000 | 2.6% | 0.2% |
| Licenses & Permits | 930,853 | 831,366 | (99,487) | -10.7% | 0.2% |
| Intergovernmental | 57,394,144 | 46,230,742 | (11,163,402) | -19.5% | 11.0% |
| Charges for Services | 23,587,335 | 21,375,940 | (2,211,395) | -9.4% | 5.1% |
| Earnings on Investments | 567,100 | 1,253,300 | 686,200 | 121.0% | 0.3% |
| Other Revenues | 11,925,524 | 8,476,079 | (3,449,445) | -28.9% | 2.0% |
| Other Financing Sources | 5,629,975 | 5,984,101 | 354,126 | 6.3% | 1.4% |
| Fund Balance | 16,400,893 | 15,937,153 | (463,740) | -2.8% | 3.8% |
| Total Revenue Sources | 422,769,028 | 420,382,090 | (2,386,938) | -0.6% | 100% |
| Personal Services | 136,765,738 | 139,828,942 | 3,063,204 | 2.2% | 33.3% |
| Professional & Technical Services | 8,971,244 | 9,218,249 | 247,005 | 2.8% | 2.2% |
| Purchased Property Services | 5,671,634 | 5,411,301 | (260,333) | -4.6% | 1.3% |
| Other Purchased Services | 12,863,719 | 12,522,754 | (340,965) | -2.7% | 3.0% |
| Training & Conferences | 818,192 | 866,634 | 48,442 | 5.9% | 0.2% |
| Materials & Supplies | 16,636,536 | 15,382,998 | (1,253,538) | -7.5% | 3.7% |
| Other Operating Costs | 27,307,334 | 15,832,679 | (11,474,655) | -42.0% | 3.8% |
| PY Encumbrances | 2,000,000 | 2,000,000 | - | 0.0% | 0.5% |
| Contingency | 3,810,775 | 6,148,642 | 2,337,867 | 61.3% | 1.5% |
| Capital Outlay | 1,185,162 | 948,333 | (236,829) | -20.0% | 0.2% |
| Existing/Committed Debt Service | 58,613,944 | 64,663,304 | 6,049,360 | 10.3% | 15.4% |
| Payments to Other Agencies | 144,727,545 | 144,161,004 | (566,541) | -0.4% | 34.3% |
| Other Financing Uses | 3,397,205 | 3,397,250 | 45 | 0.0% | 0.8% |
| Total Expenditure Uses | 422,769,028 | 420,382,090 | (2,386,938) | -0.6% | 100% |

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

| | FY 15-16 | FY 16 - 17 | | Request | FY 17-18 | Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------|
| | Actual | Original | Estimate | | Recommend | |
| <u>PERSONAL SERVICES</u> | | | | | | |
| Animal Control | 1,381,869 | 1,487,392 | 1,332,741 | 1,721,256 | 1,519,151 | |
| Interagency Communications | 186,621 | 186,723 | 191,289 | 188,360 | 188,360 | |
| Sheriff | 32,957,046 | 34,959,675 | 34,019,121 | 37,980,860 | 36,605,808 | |
| Emergency Services | 14,499,214 | 15,627,398 | 14,197,252 | 15,651,072 | 14,860,718 | |
| Environmental Assist. & Prot. | 1,895,398 | 1,913,687 | 1,883,200 | 2,019,484 | 1,942,585 | |
| Inspections | 1,450 | 1,800 | 1,800 | 1,800 | 1,800 | |
| Public Health | 15,047,277 | 16,939,003 | 15,616,472 | 18,274,808 | 17,569,120 | |
| Social Services | 24,602,290 | 27,624,933 | 27,219,803 | 29,294,224 | 28,849,484 | |
| Youth Services | 400,436 | 15,000 | 19,870 | - | - | |
| N.C. Cooperative Extension | 324,112 | 411,293 | 316,923 | 390,745 | 390,745 | |
| Library | 4,852,676 | 5,463,797 | 4,841,124 | 5,641,172 | 5,604,174 | |
| Parks & Recreation | 4,124,818 | 4,445,848 | 4,153,446 | 4,533,171 | 4,519,571 | |
| Housing | 325,695 | 420,085 | 415,735 | 465,038 | 417,363 | |
| Budget & Management | 394,502 | 456,609 | 377,678 | 470,446 | 470,446 | |
| Management Info. Services | 3,436,730 | 3,491,780 | 3,347,730 | 3,638,289 | 3,638,289 | |
| Finance | 1,897,266 | 1,896,722 | 1,939,565 | 1,964,286 | 1,964,286 | |
| General Services | 5,693,402 | 6,210,133 | 5,710,167 | 6,190,506 | 6,190,506 | |
| Human Resources | 673,866 | 697,747 | 716,592 | 772,297 | 772,297 | |
| MapForsyth | 507,100 | 520,197 | 536,366 | 611,055 | 611,055 | |
| Attorney | 1,352,915 | 1,397,525 | 1,408,387 | 1,564,713 | 1,521,608 | |
| Board of Elections | 614,998 | 597,769 | 731,917 | 765,214 | 765,214 | |
| Co. Commissioners & Mngr. | 1,039,957 | 992,797 | 1,057,472 | 1,009,274 | 1,009,274 | |
| Register of Deeds | 1,179,740 | 1,187,813 | 1,167,320 | 1,202,117 | 1,202,117 | |
| Tax Administration | 4,083,453 | 4,372,598 | 4,082,103 | 4,674,377 | 4,457,791 | |
| Non-Departmental | 3,143,640 | 5,447,414 | 5,193,268 | 6,767,180 | 4,757,180 | |
| Total Personal Services | 124,616,471 | 136,765,738 | 130,477,341 | 145,791,744 | 139,828,942 | |
| <u>PROFESSIONAL & TECHNICAL SERVICES</u> | | | | | | |
| Animal Control | 159,437 | 172,790 | 200,678 | 186,290 | 180,290 | |
| Interagency Communications | - | - | - | - | - | |
| Sheriff | 4,615,620 | 4,835,980 | 4,801,931 | 5,057,600 | 5,016,400 | |
| Emergency Services | 92,172 | 94,916 | 57,592 | 59,972 | 52,972 | |
| Environmental Assist. & Prot. | 568 | 2,050 | 910 | 3,050 | 2,750 | |
| Medical Examiner | 263,100 | 304,950 | 277,200 | 322,500 | 322,500 | |
| Public Health | 608,267 | 686,452 | 743,593 | 709,089 | 700,589 | |
| Social Services | 664,484 | 486,500 | 544,120 | 505,500 | 505,500 | |
| Youth Services | 16,844 | - | - | - | - | |
| N.C. Cooperative Extension | 103 | 1,750 | 700 | 1,000 | 1,000 | |
| Library | 20,327 | 20,966 | 20,966 | 20,966 | 20,966 | |
| Parks & Recreation | 234,243 | 202,750 | 224,035 | 266,250 | 264,750 | |
| Housing | - | 150 | - | - | - | |
| Budget & Management | 635 | 650 | 635 | 650 | 650 | |
| Finance | 91,852 | 179,000 | 213,000 | 185,000 | 185,000 | |
| General Services | 837,490 | 1,115,590 | 1,036,310 | 1,148,300 | 1,148,300 | |
| Human Resources | 32,512 | 40,000 | 35,100 | 40,000 | 40,000 | |

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

| | FY 15 - 16 | FY 16-17 | | Request | FY 17-18 | |
|---|------------------|------------------|------------------|------------------|------------------|---------|
| | Actual | Original | Estimate | | Recommend | Adopted |
| <u>PROFESSIONAL & TECH. SVCS. (Contd.)</u> | | | | | | |
| Attorney | 14,256 | 3,500 | 3,500 | 3,500 | 3,500 | |
| Board of Elections | 180,926 | 309,000 | 440,263 | 207,832 | 207,832 | |
| Co. Commissioners & Mngr. | 1,225 | 2,000 | 1,225 | 2,000 | 2,000 | |
| Tax Administration | 317,479 | 437,250 | 437,250 | 625,250 | 488,250 | |
| Non-Departmental | 71,000 | 75,000 | 71,000 | 75,000 | 75,000 | |
| Total Prof. & Tech Services | 8,222,540 | 8,971,244 | 9,110,008 | 9,419,749 | 9,218,249 | |
| <u>PURCHASED PROPERTY SERVICES</u> | | | | | | |
| Animal Control | 23,718 | 25,411 | 25,223 | 27,711 | 24,711 | |
| Interagency Communications | 846,467 | 943,372 | 943,381 | 838,600 | 838,600 | |
| Sheriff | 545,745 | 621,293 | 610,558 | 600,102 | 593,812 | |
| Emergency Services | 209,613 | 297,400 | 248,290 | 235,603 | 217,894 | |
| Environmental Assist. & Prot. | 8,015 | 39,691 | 6,383 | 74,691 | 9,827 | |
| Public Health | 150,813 | 155,162 | 144,119 | 188,990 | 180,180 | |
| Social Services | 33,839 | 83,000 | 108,500 | 54,900 | 54,900 | |
| Youth Services | 1,651 | - | - | - | - | |
| N.C. Cooperative Extension | 6,915 | 10,604 | 9,150 | 11,139 | 11,139 | |
| Library | 168,792 | 200,586 | 200,585 | 230,723 | 208,588 | |
| Parks & Recreation | 648,316 | 797,047 | 663,992 | 921,720 | 796,900 | |
| Housing | - | 2,600 | 2,500 | 2,500 | 2,500 | |
| Budget & Management | 77 | 200 | 325 | 200 | 200 | |
| Management Info. Services | 538,211 | 887,727 | 666,150 | 711,000 | 721,000 | |
| Finance | 60 | 1,000 | 500 | 1,000 | 1,000 | |
| General Services | 1,480,247 | 1,456,540 | 1,577,982 | 1,628,050 | 1,586,950 | |
| Human Resources | 600 | 750 | 420 | 750 | 750 | |
| Attorney | 3,337 | 4,320 | 4,320 | 4,320 | 4,320 | |
| Board of Elections | 103,099 | 133,840 | 137,283 | 128,459 | 128,459 | |
| Co. Commissioners & Mngr. | 400 | 875 | 478 | 825 | 825 | |
| Register of Deeds | 18,702 | 4,000 | - | 24,000 | 24,000 | |
| Tax Administration | 2,449 | 6,216 | 6,216 | 5,816 | 4,746 | |
| Total Purchased Prop. Svcs. | 4,791,066 | 5,671,634 | 5,356,355 | 5,691,099 | 5,411,301 | |
| <u>OTHER PURCHASED SERVICES</u> | | | | | | |
| Animal Control | 42,874 | 106,750 | 128,392 | 140,298 | 110,048 | |
| Emergency Management | - | - | - | - | - | |
| Interagency Communications | 12,316 | 43,500 | 37,181 | 52,988 | 52,988 | |
| Sheriff | 2,072,117 | 2,638,825 | 2,488,955 | 3,074,242 | 2,813,042 | |
| Emergency Services | 626,890 | 987,813 | 635,586 | 726,255 | 718,067 | |
| Court Services | 461,316 | 498,137 | 498,245 | 540,764 | 540,764 | |
| Environmental Assist. & Prot. | 25,140 | 61,600 | 23,446 | 60,219 | 26,645 | |
| Public Health | 641,934 | 625,982 | 615,058 | 661,397 | 599,889 | |
| Social Services | 1,039,239 | 1,396,650 | 1,420,176 | 1,466,376 | 1,466,376 | |
| Youth Services | 149,405 | 292,800 | 291,336 | 285,480 | 285,480 | |

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

| | FY 15 - 16 | FY 16-17 | | Request | FY 17-18 | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
| | Actual | Original | Estimate | | Recommend | Adopted |
| <u>OTHER PURCHASED SERVICES (Contd.)</u> | | | | | | |
| N.C. Cooperative Extension | 349,301 | 423,279 | 279,394 | 411,340 | 411,340 | |
| Library | 505,918 | 496,914 | 532,727 | 569,797 | 519,052 | |
| Parks & Recreation | 510,508 | 612,018 | 512,400 | 680,030 | 586,370 | |
| Housing | 77,240 | 74,553 | 79,958 | 107,628 | 107,220 | |
| Budget & Management | 41,666 | 41,100 | 40,750 | 41,100 | 41,100 | |
| Management Info. Services | 1,148,163 | 1,572,240 | 1,388,640 | 1,415,760 | 1,415,760 | |
| Finance | 266,040 | 304,950 | 309,500 | 304,350 | 303,350 | |
| General Services | 706,435 | 731,850 | 715,276 | 732,400 | 732,150 | |
| Human Resources | 121,855 | 149,200 | 140,929 | 214,200 | 214,200 | |
| MapForsyth | 230,655 | 232,100 | 207,301 | 82,000 | 7,000 | |
| Economic Development | 3,375 | - | 15,000 | - | - | |
| Attorney | 9,742 | 13,226 | 11,076 | 12,315 | 12,065 | |
| Board of Elections | 163,887 | 99,050 | 134,354 | 121,425 | 116,729 | |
| Co. Commissioners & Mngr. | 43,222 | 44,000 | 50,324 | 49,100 | 49,100 | |
| Register of Deeds | 74,364 | 78,414 | 69,533 | 77,900 | 77,900 | |
| Tax Administration | 981,876 | 1,338,768 | 1,338,768 | 1,343,919 | 1,316,119 | |
| Non-Departmental | - | - | - | - | - | |
| Total Other Purchased Svcs. | 10,305,478 | 12,863,719 | 11,964,305 | 13,171,283 | 12,522,754 | |
| <u>TRAINING & CONFERENCE</u> | | | | | | |
| Animal Control | 3,086 | 3,445 | 1,445 | 9,350 | 7,700 | |
| Interagency Communications | 705 | 1,500 | 1,011 | 3,500 | 3,500 | |
| Sheriff | 80,879 | 136,568 | 106,021 | 159,137 | 140,193 | |
| Emergency Services | 42,729 | 53,628 | 48,704 | 69,274 | 60,604 | |
| Court Services | - | 2,000 | 2,000 | 2,000 | 2,000 | |
| Environmental Assist. & Prot. | 25,828 | 30,331 | 20,005 | 29,131 | 25,531 | |
| Inspections | 668 | 1,300 | 750 | 1,300 | 1,300 | |
| Public Health | 128,044 | 219,076 | 165,270 | 229,744 | 195,456 | |
| Social Services | 75,855 | 71,500 | 92,447 | 108,215 | 108,215 | |
| Youth Services | - | - | - | - | - | |
| N.C. Cooperative Extension | 13,078 | 16,370 | 19,781 | 22,696 | 21,696 | |
| Library | 24,989 | 25,010 | 25,025 | 28,796 | 25,010 | |
| Parks & Recreation | 7,581 | 19,700 | 12,760 | 19,700 | 19,700 | |
| Housing | 7,690 | 6,450 | 5,300 | 6,700 | 6,450 | |
| Budget & Management | 2,526 | 11,000 | 5,750 | 11,000 | 11,000 | |
| Management Info. Services | 16,367 | 25,250 | 17,300 | 25,250 | 25,250 | |
| Finance | 23,912 | 48,000 | 40,000 | 48,000 | 48,000 | |
| General Services | 12,718 | 10,000 | 8,685 | 28,950 | 10,250 | |
| Human Resources | 4,660 | 12,365 | 9,450 | 12,365 | 12,365 | |
| MapForsyth | 8,206 | 10,001 | 10,001 | 10,251 | 10,251 | |
| Attorney | 9,078 | 11,888 | 10,194 | 12,388 | 11,888 | |
| Board of Elections | 8,929 | 10,800 | 8,368 | 18,675 | 18,675 | |
| Co. Commissioners & Mngr. | 34,091 | 49,000 | 38,250 | 50,500 | 50,500 | |
| Register of Deeds | 538 | 1,300 | - | 1,300 | 1,300 | |
| Tax Administration | 36,890 | 41,710 | 41,710 | 49,800 | 49,800 | |

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

| | FY 15 - 16 | FY 16-17 | | FY 17-18 | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <u>MATERIALS & SUPPLIES</u> | | | | | | |
| Animal Control | 249,844 | 276,126 | 246,994 | 324,135 | 278,390 | |
| Interagency Communications | 72,481 | 77,341 | 74,200 | 94,320 | 91,320 | |
| Sheriff | 2,036,778 | 2,373,295 | 2,247,522 | 1,901,468 | 1,787,594 | |
| Emergency Services | 1,123,037 | 1,121,859 | 991,266 | 1,191,208 | 1,063,924 | |
| Court Services | 859 | 600 | 600 | 600 | 600 | |
| Environmental Assist. & Prot. | 51,516 | 48,348 | 28,832 | 71,227 | 42,359 | |
| Public Health | 3,779,440 | 4,602,854 | 4,407,436 | 4,816,277 | 3,947,242 | |
| Social Services | 505,524 | 575,450 | 585,072 | 599,914 | 491,564 | |
| Youth Services | 7,310 | 500 | - | - | - | |
| N.C. Cooperative Extension | 99,911 | 144,768 | 131,829 | 148,148 | 148,148 | |
| Library | 1,209,797 | 1,176,670 | 1,206,686 | 1,388,539 | 1,170,062 | |
| Parks & Recreation | 1,471,235 | 1,599,774 | 1,356,975 | 1,657,674 | 1,595,025 | |
| Housing | 4,140 | 8,270 | 2,050 | 6,300 | 3,250 | |
| Budget & Management | 529 | 2,350 | 1,825 | 2,350 | 2,350 | |
| Management Info. Services | 960,412 | 674,050 | 445,600 | 644,500 | 635,300 | |
| Finance | 9,427 | 18,400 | 17,900 | 17,900 | 17,900 | |
| General Services | 3,340,194 | 3,713,475 | 3,296,935 | 4,075,375 | 3,929,625 | |
| Human Resources | 24,116 | 35,700 | 35,105 | 35,700 | 35,700 | |
| MapForsyth | 1,940 | 5,400 | 5,196 | 5,250 | 5,250 | |
| Attorney | 15,082 | 15,500 | 14,698 | 20,205 | 15,880 | |
| Board of Elections | 55,872 | 72,460 | 92,319 | 30,691 | 30,582 | |
| Co. Commissioners & Mngr. | 28,369 | 33,615 | 28,763 | 31,500 | 31,500 | |
| Register of Deeds | 27,923 | 20,800 | 12,571 | 22,650 | 22,650 | |
| Tax Administration | 23,002 | 38,931 | 39,931 | 67,783 | 36,783 | |
| Total Materials & Supplies | 15,098,738 | 16,636,536 | 15,270,305 | 17,153,714 | 15,382,998 | |
| <u>OTHER OPERATING COSTS</u> | | | | | | |
| Animal Control | 9,166 | 26,150 | 9,050 | 26,150 | 26,050 | |
| Interagency Communications | 227 | 21,436 | 21,354 | 21,236 | 21,236 | |
| Sheriff | 467,533 | 517,748 | 225,846 | 779,014 | 778,639 | |
| Emergency Services | 224,473 | 234,120 | 226,620 | 235,690 | 231,120 | |
| Environmental Assist. & Prot. | 6,697 | 13,833 | 15,217 | 15,606 | 15,606 | |
| Public Health | 48,488 | 537,129 | 87,032 | 398,738 | 392,938 | |
| Social Services | 23,700,220 | 25,365,898 | 24,642,421 | 13,673,243 | 13,673,243 | |
| Aging Services | - | - | - | 1,500 | 1,500 | |
| Youth Services | 4,411 | - | - | - | - | |
| N.C. Cooperative Extension | 9,420 | 15,250 | 16,275 | 18,275 | 18,275 | |
| Library | 18,244 | 32,245 | 33,483 | 31,925 | 31,925 | |
| Parks & Recreation | 44,587 | 119,095 | 164,019 | 201,820 | 200,970 | |
| Housing | 10,805 | 19,190 | 19,030 | 29,690 | 19,690 | |
| Budget & Management | 300 | 2,000 | 250 | 2,000 | 2,000 | |
| Management Info. Services | 10,829 | 17,400 | 17,400 | 17,900 | 17,900 | |
| Finance | 4,580 | 6,915 | 40,915 | 8,805 | 7,515 | |

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

| | Actual | Original | Estimate | Request | Recommend | Adopted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>OTHER OPERATING COSTS (Contd.)</u> | | | | | | |
| Human Resources | 19,091 | 29,475 | 23,629 | 24,475 | 24,475 | 24,475 |
| MapForsyth | 1,689 | 4,000 | 3,000 | 4,000 | 4,000 | 4,000 |
| Attorney | 5,698 | 12,568 | 4,108 | 13,068 | 13,068 | 13,068 |
| Board of Elections | 10 | 23,100 | 1,275 | 20,075 | 20,075 | 20,075 |
| Co. Commissioners & Mngr. | 5,494 | 8,400 | 6,480 | 8,700 | 8,700 | 8,700 |
| Register of Deeds | 2,431 | 2,600 | 517 | 2,600 | 2,600 | 2,600 |
| Tax Administration | 9,021 | 46,355 | 46,355 | 96,690 | 56,690 | 56,690 |
| Non-Departmental | 161,665 | 174,027 | 134,689 | 176,314 | 176,314 | 176,314 |
| Total Other Operating Costs | 24,784,053 | 27,307,334 | 25,817,151 | 15,896,514 | 15,832,679 | 15,832,679 |
| <u>PRIOR YEAR ENCUMBRANCES</u> | | | | | | |
| Non-Departmental | - | 2,000,000 | - | 2,000,000 | 2,000,000 | 2,000,000 |
| Total PY Encumbrances | - | 2,000,000 | - | 2,000,000 | 2,000,000 | 2,000,000 |
| <u>CONTINGENCY</u> | | | | | | |
| Debt | - | - | - | 2,009,829 | 2,009,829 | 2,009,829 |
| Sheriff | - | 80,000 | - | 998,447 | 992,014 | 992,014 |
| CenterPoint | - | - | - | 832,198 | 804,449 | 804,449 |
| Public Health | - | - | - | 225,000 | 225,000 | 225,000 |
| Youth Services | - | 697,608 | - | 713,108 | 713,108 | 713,108 |
| NC Cooperative Extension | - | 26,000 | 26,000 | 26,500 | 26,500 | 26,500 |
| Library | - | 132,338 | - | 10,000 | 10,000 | 10,000 |
| Non-Departmental | - | 2,874,829 | - | 1,516,600 | 1,367,742 | 1,367,742 |
| Total Contingency | - | 3,810,775 | 26,000 | 6,331,682 | 6,148,642 | 6,148,642 |
| <u>PROPERTY</u> | | | | | | |
| Animal Control | - | 6,223 | - | 166,008 | 86,283 | 86,283 |
| Sheriff | 478,502 | 280,698 | 303,562 | 402,500 | 376,500 | 376,500 |
| Emergency Services | - | 412,894 | 412,894 | 50,750 | 50,750 | 50,750 |
| Environmental Assist. & Prot. | 25,916 | 64,478 | 34,042 | 79,426 | 30,000 | 30,000 |
| Public Health | 96,830 | 2,099 | 10,192 | 151,776 | - | - |
| Library | 35,021 | 42,520 | 263,474 | 18,989 | - | - |
| Management Info. Services | 116,223 | 157,000 | 157,000 | 232,000 | 132,000 | 132,000 |
| Parks & Recreation | 136,127 | 124,250 | 122,250 | 238,500 | 164,500 | 164,500 |
| Housing | - | - | - | 20,475 | - | - |
| General Services | 118,368 | 75,000 | 99,500 | 92,300 | 85,300 | 85,300 |
| Register of Deeds | 9,199 | - | - | - | - | - |
| Tax Administration | 302,091 | 20,000 | 20,000 | 23,000 | 23,000 | 23,000 |
| NC Cooperative Extension Svc | 46,010 | - | - | - | - | - |
| Total Property | 1,364,287 | 1,185,162 | 1,422,914 | 1,475,724 | 948,333 | 948,333 |
| <u>DEBT SERVICE</u> | | | | | | |
| Debt | 52,622,192 | 58,613,944 | 58,108,284 | 64,663,304 | 64,663,304 | 64,663,304 |
| Total Debt Service | 52,622,192 | 58,613,944 | 58,108,284 | 64,663,304 | 64,663,304 | 64,663,304 |

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

| | Actual | Original | Estimate | Request | Recommend | Adopted |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------|
| <u>PAYMENTS TO OTHER AGENCIES</u> | | | | | | |
| Emergency Management | 344,631 | 382,110 | 387,610 | 392,625 | 392,625 | |
| Sheriff | 237,735 | 631,750 | 631,750 | 463,830 | 463,830 | |
| Emergency Services | 247,505 | 226,550 | 245,360 | 252,050 | 252,050 | |
| Environmental Assist. & Prot. | 206,979 | 244,290 | 192,240 | 215,000 | 201,420 | |
| Inspections | 333,466 | 304,170 | 295,780 | 322,737 | 319,200 | |
| Centerpoint Human Services | 5,811,072 | 6,148,706 | 4,026,677 | 2,499,182 | 2,526,931 | |
| Social Services | 220,330 | 325,895 | 325,895 | 62,575 | 62,575 | |
| Aging Services | 494,282 | 624,630 | 582,374 | 649,630 | 624,630 | |
| Youth Services | 697,608 | - | 599,455 | 25,000 | 25,000 | |
| N.C. Cooperative Ext. Svc. | 64,951 | 51,072 | 51,072 | 51,575 | 51,575 | |
| Forsyth Tech. Comm. College | 10,082,839 | 10,187,122 | 10,273,431 | 10,502,266 | 10,370,316 | |
| WS/FC School System | 116,520,921 | 119,666,074 | 119,666,074 | 122,071,722 | 122,831,847 | |
| Housing | - | 10,000 | - | 20,000 | 10,000 | |
| Planning | 1,302,441 | 1,490,250 | 1,463,890 | 1,547,060 | 1,547,060 | |
| Purchasing | 116,293 | 108,890 | 108,890 | 114,780 | 114,780 | |
| Economic Development | 2,822,768 | 3,027,516 | 7,969,906 | 3,145,592 | 3,115,592 | |
| Community Grants | 516,304 | 556,520 | 2,206,250 | 1,490,073 | 659,573 | |
| Non-Departmental | 590,108 | 742,000 | 761,000 | 592,000 | 592,000 | |
| Total Payments T/O Ags. | 140,610,233 | 144,727,545 | 149,787,654 | 144,417,697 | 144,161,004 | |
| <u>OTHER FINANCING USES</u> | | | | | | |
| WS/FC School System | 1,735,000 | 1,735,000 | 1,735,000 | 1,735,000 | 1,735,000 | |
| Housing | 25,125 | 26,205 | 26,205 | 26,250 | 26,250 | |
| Non-Departmental | 4,252,077 | 1,636,000 | 1,513,000 | 1,636,000 | 1,636,000 | |
| Total Other Financing Uses | 6,012,202 | 3,397,205 | 3,274,205 | 3,397,250 | 3,397,250 | |
| | | | | | | |
| TOTAL GENERAL FUND | <u>388,996,307</u> | <u>422,769,028</u> | <u>411,304,749</u> | <u>430,367,782</u> | <u>420,382,090</u> | |

General Fund Revenues By Object Level 1/Department

| | FY 15 - 16 | FY 16-17 | | Request | FY 17-18 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Original | Estimate | | Recommend |
| <u>TAXES</u> | | | | | |
| Non-Departmental | 303,093,133 | 306,333,204 | 308,359,900 | 329,791,364 | 320,293,409 |
| Total Taxes | 303,093,133 | 306,333,204 | 308,359,900 | 329,791,364 | 320,293,409 |
| <u>LICENSES & PERMITS</u> | | | | | |
| Animal Control | 195,841 | 288,000 | 228,429 | 250,000 | 210,000 |
| Sheriff | 238,981 | 215,200 | 206,660 | 190,180 | 190,180 |
| Emergency Services | 8,440 | 11,500 | 10,500 | 10,000 | 11,000 |
| Environmental Assist. & Prot. | 215,266 | 202,500 | 200,075 | 209,500 | 209,500 |
| Public Health | 147,386 | 125,153 | 134,251 | 127,186 | 127,186 |
| Register of Deeds | 59,575 | 58,500 | 61,000 | 58,500 | 58,500 |
| Non-Departmental | 19,890 | 30,000 | 23,000 | 25,000 | 25,000 |
| Total Licenses & Permits | 885,379 | 930,853 | 863,915 | 870,366 | 831,366 |
| <u>INTERGOVERNMENTAL</u> | | | | | |
| Debt | 2,431,512 | 2,431,512 | 2,431,512 | 2,431,512 | 2,431,512 |
| Emergency Management | - | - | - | - | 3,725 |
| Interagency Communications | 383,848 | 390,000 | 390,000 | 430,000 | 430,000 |
| Sheriff | 2,167,067 | 2,087,926 | 2,130,434 | 2,454,798 | 2,420,167 |
| Emergency Services | 1,689 | - | - | - | - |
| Court Services | 42,957 | 119,052 | 119,052 | 153,563 | 153,563 |
| Environmental Assist & Protect | 768,153 | 757,867 | 699,680 | 735,000 | 702,500 |
| CenterPoint Human Services | 113,693 | 105,000 | 117,069 | 105,000 | 105,000 |
| Public Health | 5,414,678 | 6,189,925 | 5,607,500 | 6,239,943 | 6,185,146 |
| Social Services | 37,462,522 | 40,719,896 | 41,108,500 | 29,330,338 | 29,326,216 |
| Aging Services | 144,282 | 200,000 | 162,374 | 204,630 | 204,630 |
| Youth Services | 788,992 | 698,108 | 713,026 | 722,608 | 722,608 |
| NC Cooperative Extension Svc | 171,279 | 172,714 | 120,637 | 104,841 | 104,841 |
| Library | 415,365 | 394,157 | 394,157 | 344,157 | 294,157 |
| Parks and Recreation | 375,035 | 420,000 | 420,000 | 518,414 | 462,959 |
| Housing | 22,800 | 20,000 | 8,400 | 20,000 | 20,000 |
| Budget & Management | - | 15,000 | 15,500 | 15,500 | 15,500 |
| General Services | 535,339 | 450,000 | 520,000 | 500,000 | 500,000 |
| MapForsyth | - | 280,987 | 280,987 | 232,844 | 206,219 |
| Economic Development | - | - | - | - | - |
| Board of Elections | 53,360 | - | - | - | - |
| Tax Administration | - | - | - | - | - |
| Non-Departmental | 1,903,074 | 1,942,000 | 1,945,717 | 1,942,000 | 1,942,000 |
| Total Intergovernmental | 53,195,645 | 57,394,144 | 57,184,545 | 46,485,148 | 46,230,743 |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| Animal Control | 158,064 | 175,400 | 170,751 | 174,100 | 171,600 |
| Interagency Communications | 67,875 | 66,065 | 66,065 | 67,875 | 67,875 |
| Sheriff | 2,882,560 | 3,328,256 | 2,606,684 | 2,616,484 | 2,616,484 |
| Emergency Services | 8,389,167 | 8,866,806 | 8,461,177 | 9,110,053 | 9,116,553 |
| Environmental Assist & Protect | 3,165 | 600 | 800 | 2,000 | 2,000 |
| Inspections | 306,562 | - | - | - | - |

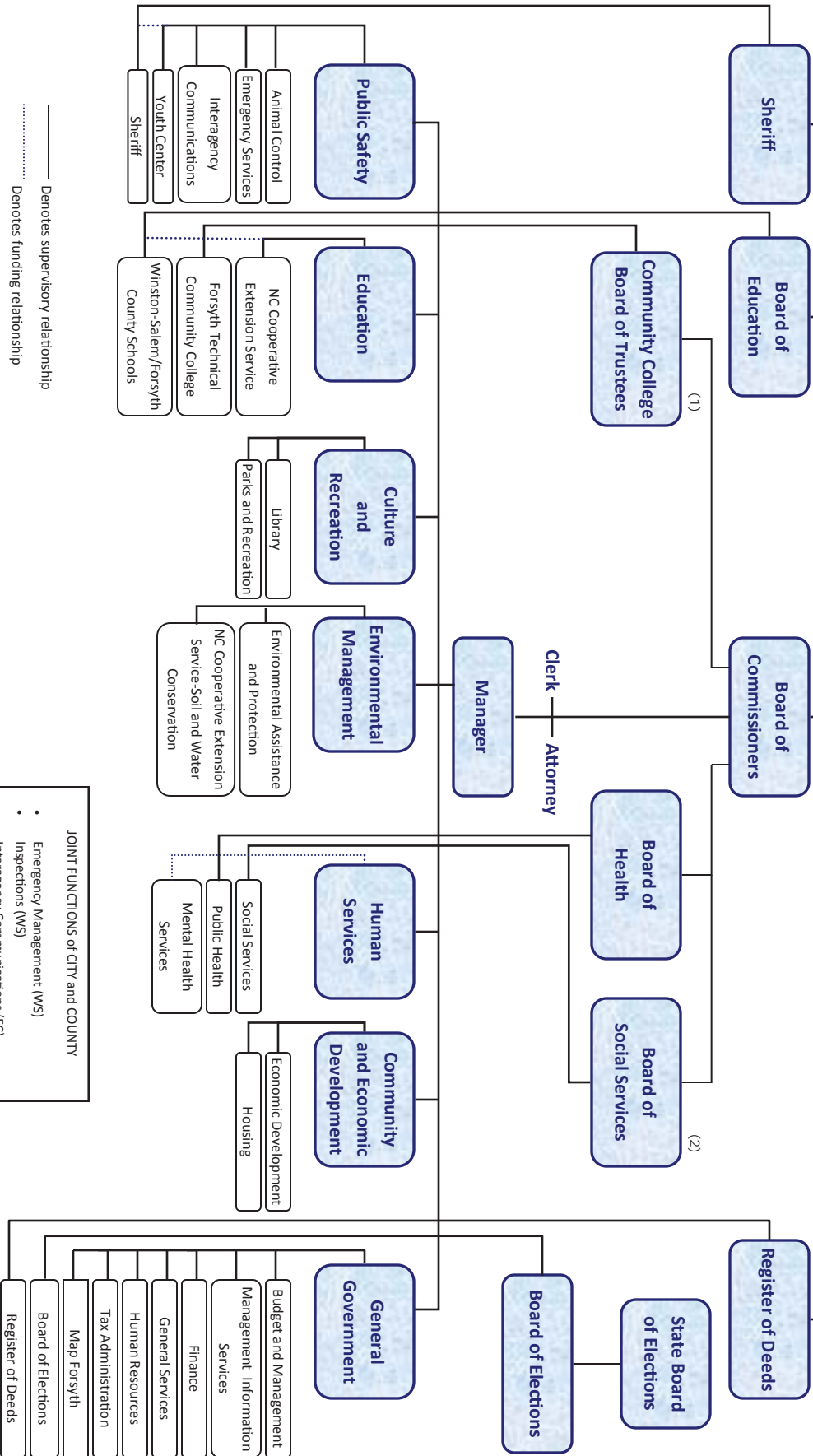
General Fund Revenues By Object Level 1/Department

| | FY 15 - 16 | FY 16-17 | | Request | FY 17-18 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Original | Estimate | | Recommend |
| <u>CHARGES FOR SERVICES (Contd.)</u> | | | | | |
| Public Health | 2,964,386 | 3,226,678 | 1,020,121 | 1,399,910 | 1,399,910 |
| Social Services | 207,959 | 136,500 | 139,500 | 139,500 | 139,500 |
| NC Cooperative Extension Svc | 7,834 | 22,750 | 20,000 | 22,750 | 22,750 |
| Library | 26,556 | 33,235 | 33,265 | 28,700 | 28,450 |
| Parks and Recreation | 3,460,434 | 3,615,150 | 3,423,504 | 3,640,700 | 3,511,266 |
| Management Information Svcs | - | - | - | - | - |
| Finance | 244,167 | 60,000 | 208,000 | 60,000 | 60,000 |
| General Services | 103,442 | 83,500 | 4,900 | 2,000 | 2,000 |
| Board of Elections | 5,775 | - | - | - | - |
| Register of Deeds | 3,512,787 | 3,292,550 | 3,385,778 | 3,329,600 | 3,329,600 |
| Tax Administration | 736,094 | 679,770 | 711,000 | 757,877 | 757,877 |
| Non-Departmental | 325 | 75 | 150 | 150,075 | 150,075 |
| Total Charges for Services | 23,077,152 | 23,587,335 | 20,251,695 | 21,501,624 | 21,375,940 |
| <u>EARNINGS ON INVESTMENTS</u> | | | | | |
| Public Health | 128 | - | - | - | - |
| Social Services | 40 | - | - | - | - |
| Finance | 15 | - | - | - | - |
| Register of Deeds | 5,193 | 3,300 | 4,500 | 3,300 | 3,300 |
| Non-Departmental | 700,582 | 563,800 | 1,114,552 | 1,250,000 | 1,250,000 |
| Total Earnings on Invest. | 705,958 | 567,100 | 1,119,052 | 1,253,300 | 1,253,300 |
| <u>OTHER REVENUES</u> | | | | | |
| Animal Control | 28,779 | 22,350 | 22,877 | 37,100 | 28,600 |
| Interagency Communications | 26,523 | 26,522 | 26,522 | 27,318 | 27,318 |
| Sheriff | 398,844 | 344,000 | 280,042 | 319,340 | 290,240 |
| Emergency Services | 2,699,075 | 3,650,519 | 1,661,732 | 1,576,852 | 1,576,852 |
| Environmental Assist & Protect | 565 | 50,530 | 10,450 | 46,358 | 530 |
| Public Health | 4,510,413 | 5,506,112 | 3,925,247 | 4,071,473 | 4,071,473 |
| Social Services | 256,872 | 247,200 | 255,234 | 256,234 | 256,234 |
| Aging Services | - | - | - | - | - |
| Youth Services | 1,770 | - | - | - | - |
| NC Cooperative Extension Svc | 108,318 | 111,967 | 109,727 | 141,191 | 141,191 |
| Library | 389,013 | 68,410 | 65,598 | 71,380 | 62,380 |
| Parks and Recreation | 649,510 | 648,700 | 628,996 | 660,200 | 650,200 |
| Management Information Svcs | 268 | 200 | 200 | 200 | 200 |
| Finance | 319,607 | - | - | - | - |
| General Services | 295,600 | 197,540 | 323,763 | 186,306 | 269,386 |
| Human Resources | | | 14 | | |
| MapForsyth | 260 | - | - | - | - |
| Economic Development | 30,373 | 30,374 | 30,374 | 30,374 | 30,374 |
| Attorney | 11 | - | - | - | - |
| Board of Elections | 36 | - | - | - | - |
| County Commissioners & Manager | - | - | 75 | - | - |
| Register of Deeds | 5,319 | 3,000 | 3,525 | 3,000 | 3,000 |
| Tax Administration | 174,034 | 290,100 | 310,100 | 340,100 | 340,100 |
| Non-Departmental | 410,810 | 728,000 | 475,449 | 728,000 | 728,000 |
| Total Other Revenues | 10,306,000 | 11,925,524 | 8,129,925 | 8,495,426 | 8,476,078 |

General Fund Revenues By Object Level 1/Department

| | FY 15 - 16 | FY 16-17 | | | FY 17-18 | |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| Debt | 3,844,900 | 3,675,300 | 1,891,800 | 3,675,300 | 3,675,300 | |
| Sheriff | 160,984 | 99,841 | 186,980 | 398,300 | 349,000 | |
| Non-Departmental | 2,713,008 | 1,854,834 | 1,854,834 | 1,959,801 | 1,959,801 | |
| Total Otr Financing Sources | 6,718,892 | 5,629,975 | 3,933,614 | 6,033,401 | 5,984,101 | |
| <u>FUND BALANCE</u> | | | | | | |
| Debt | - | 5,327,421 | - | 4,654,620 | 4,654,620 | |
| Sheriff | - | 266,328 | 266,328 | 229,064 | 229,064 | |
| Social Services | - | - | 18,519 | - | - | |
| Economic Development | - | - | 3,000,000 | - | - | |
| Register of Deeds | - | 22,619 | - | 22,619 | 22,619 | |
| Non-Departmental | - | 10,784,525 | - | 11,030,850 | 11,030,850 | |
| Total Fund Balance | - | 16,400,893 | 3,284,847 | 15,937,153 | 15,937,153 | |
| | | | | | | |
| TOTAL GENERAL FUND | <u>397,982,159</u> | <u>422,769,028</u> | <u>403,127,493</u> | <u>430,367,782</u> | <u>420,382,090</u> | |

CITIZENS OF FORSYTH COUNTY



----- Denotes supervisory relationship
 Denotes funding relationship

(1) Four of thirteen members appointed by the Governor
 (2) Two of five members appointed by the State Social Services Commission

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

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

| | FY 15-16 Actual | FY 16-17 Budget Estimate | | Request | FY 17-18 Recommend Adopted | |
|--|--------------------|----------------------------------|------------|------------|------------------------------------|--|
| <u>Public Safety</u> | | | | | | |
| Animal Control | | | | | | |
| Full | 29 | 30 | 30 | 35 | 31 | |
| Part | 1 | 1 | 1 | 1 | 1 | |
| Interagency Communications | | | | | | |
| Full | 2 | 2 | 2 | 2 | 2 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| Sheriff | | | | | | |
| Full | 536 | 537 | 539 | 541 | 540 | |
| Part | 24 | 24 | 22 | 22 | 22 | |
| Emergency Services | | | | | | |
| Full | 237 | 240 | 215 | 236 | 221 | |
| Part | 13 | 14 | 13 | 13 | 13 | |
| Total Service Area - Full | 804 | 809 | 786 | 814 | 794 | |
| Total Service Area - Part | 38 | 39 | 36 | 36 | 36 | |
| <u>Environmental Management</u> | | | | | | |
| Environmental Assistance & Protection | | | | | | |
| Full | 24 | 24 | 24 | 25 | 23 | |
| Part | 1 | 1 | 1 | 1 | 1 | |
| Total Service Area - Full | 24 | 24 | 24 | 25 | 23 | |
| Total Service Area - Part | 1 | 1 | 1 | 1 | 1 | |
| <u>Health</u> | | | | | | |
| Public Health | | | | | | |
| Full | 265 | 261 | 260 | 268 | 261 | |
| Part | 11 | 11 | 15 | 15 | 15 | |
| Total Service Area - Full | 265 | 261 | 260 | 268 | 261 | |
| Total Service Area - Part | 11 | 11 | 15 | 15 | 15 | |
| <u>Social Services</u> | | | | | | |
| Social Services | | | | | | |
| Full | 501 | 501 | 501 | 508 | 501 | |
| Part | 5 | 5 | 5 | 5 | 5 | |
| Total Service Area - Full | 501 | 501 | 501 | 508 | 501 | |
| Total Service Area - Part | 5 | 5 | 5 | 5 | 5 | |

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

| | FY 15-16 Actual | FY 16-17 Budget | FY 16-17 Estimate | Request | FY 17-18 Recommend | Adopted |
|--|--------------------|--------------------|----------------------|------------|-----------------------|---------|
| <u>Education</u> | | | | | | |
| N.C. Cooperative Extension Service | | | | | | |
| Full | 17 | 18 | 18 | 18 | 18 | |
| Part | 2 | 2 | 2 | 2 | 2 | |
| Total Service Area - Full | 17 | 18 | 18 | 18 | 18 | |
| Total Service Area - Part | 2 | 2 | 2 | 2 | 2 | |
| <u>Culture & Recreation</u> | | | | | | |
| Library | | | | | | |
| Full | 89 | 89 | 88 | 89 | 88 | |
| Part | 33 | 33 | 35 | 36 | 36 | |
| Parks & Recreation | | | | | | |
| Full | 68 | 69 | 69 | 69 | 69 | |
| Part | 125 | 124 | 124 | 124 | 124 | |
| Total Service Area - Full | 157 | 158 | 157 | 158 | 157 | |
| Total Service Area - Part | 158 | 157 | 159 | 160 | 160 | |
| <u>Community & Economic Development</u> | | | | | | |
| Housing | | | | | | |
| Full | 5 | 5 | 5 | 6 | 5 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| Total Service Area - Full | 5 | 5 | 5 | 6 | 5 | |
| Total Service Area - Part | 0 | 0 | 0 | 0 | 0 | |
| <u>Administration & Support</u> | | | | | | |
| Budget & Management | | | | | | |
| Full | 6 | 6 | 6 | 6 | 6 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| Management Information Services | | | | | | |
| Full | 41 | 41 | 41 | 41 | 41 | |
| Part | 0 | 0 | 0 | 0 | 0 | |

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|--------------|--------------|--------------|--------------|--------------|----------|
| | Actual | Budget | Estimate | Request | Recommend | Adopted |
| <u>Administration & Support (continued)</u> | | | | | | |
| Finance | | | | | | |
| Full | 23 | 23 | 23 | 23 | 23 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| General Services | | | | | | |
| Full | 133 | 128 | 128 | 122 | 122 | |
| Part | 4 | 1 | 1 | 1 | 1 | |
| Human Resources | | | | | | |
| Full | 9 | 10 | 10 | 10 | 10 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| MapForsyth | | | | | | |
| Full | 6 | 6 | 6 | 7 | 7 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| Attorney | | | | | | |
| Full | 13 | 14 | 14 | 15 | 14 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| County Commissioners & Manager | | | | | | |
| Full | 6 | 6 | 6 | 6 | 6 | |
| Part | 2 | 2 | 0 | 0 | 0 | |
| Total Service Area - Full | 237 | 234 | 234 | 230 | 229 | |
| Total Service Area - Part | 6 | 3 | 1 | 1 | 1 | |
| <u>General Government</u> | | | | | | |
| Board of Elections | | | | | | |
| Full | 8 | 8 | 8 | 8 | 8 | |
| Part | 0 | 0 | 0 | 0 | 0 | |
| Register of Deeds | | | | | | |
| Full | 19 | 20 | 20 | 20 | 20 | |
| Part | 3 | 1 | 1 | 1 | 1 | |
| Tax Administration | | | | | | |
| Full | 73 | 72 | 72 | 75 | 72 | |
| Part | 0 | 1 | 1 | 1 | 1 | |
| Total Service Area - Full | 100 | 100 | 100 | 103 | 100 | 0 |
| Total Service Area - Part | 3 | 2 | 2 | 2 | 2 | 0 |
| Grand Total | | | | | | |
| Full-Time Positions | 2,110 | 2,110 | 2,085 | 2,130 | 2,088 | 0 |
| Part-Time Positions | 224 | 220 | 221 | 222 | 222 | 0 |

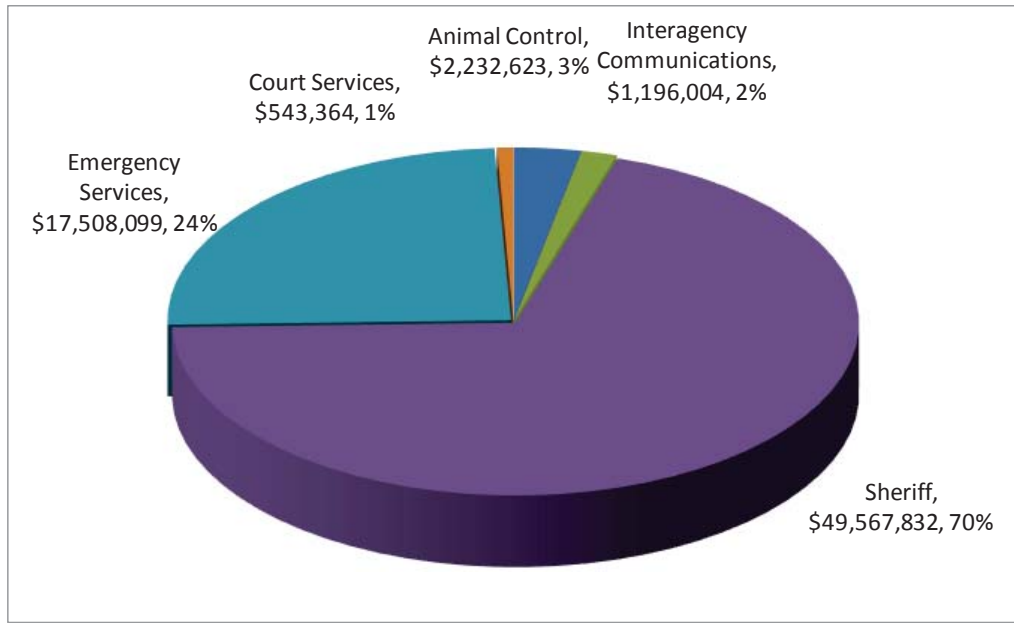
PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

Departmental Changes:

| | |
|---|---|
| Animal Control | An Animal Care Officer was added in the FY18 Recommended Budget to address the new Tethering Ordinance adopted by the Board of Commissioners in FY17. The department requested additional positions that can be viewed in the Alternate Service Level section of the Appendix. |
| Sheriff | A Bailiff was included in the FY18 Recommended budget due to a new courtroom being added in the Courts. There is an Alternate Service Level request for a Corporal for Clemmons that can be found in the Alternate Service Level section of the Appendix. |
| Emergency Services | The FY18 Recommended budget has many changes in Emergency Services due to the elimination of the Critical Care Transport operation. 26 FT positions were eliminated. Four Paramedic positions were added in the recommended budget to address capacity issues. There is an Alternate Service Level request for an additional six Paramedics. Two FT Telecommunicators were added as well in the Recommended budget. One position will move from Emergency Services to MapForsyth. |
| Environmental Assistance and Protection | The FY18 Recommended budget includes funding for a current FT position through December 2017. |
| Public Health | The difference between the FY18 Recommended budget and the FY17 Adopted budget is the addition of four PT Environmental Health Specialists during the current year. There are Alternate Service Level requests for additional school health nurses and additional Environmental Health Specialists. |
| Library | The FY18 Recommended budget includes the addition of a PT Courier. During the year, the department also eliminated a position to add two additional part-time positions. There is an Alternate Service Level request for another FT position that can be found in the Appendix. |
| General Services | The FY18 Recommended budget shows a reduction in General Services due to the elimination of six positions as the janitorial service contract is expanded to other facilities. |
| MapForsyth | As mentioned in the Emergency Services discussion above, a position is being moved from Emergency Services to MapForsyth with the transition of Computer Aided Dispatch systems. |

PUBLIC SAFETY SERVICE AREA

Public Safety Service Area - \$71.4 million or 17.0% of General Fund Expenditures



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 Liaison officers in middle and high schools throughout the unincorporated areas of 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 control 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, as well as providing euthanasia for unwanted animals.
- h. Enforcing state and local laws concerning animals, and investigating animal bites and reports of animal cruelty.
- i. Providing special financial support to endeavors of the State-administered District Attorney's office.
- j. Maintaining responsive and professional emergency ambulance services throughout all areas of the County, both incorporated and unincorporated.
- k. Providing the rabies quarantine program.
- l. Aiding the community before, during and after disasters, both natural and man-made.
- m. Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.

ANIMAL CONTROL

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

Goals:

- *Sheltering* – Enhancing the community public health and safety by providing temporary or emergency shelter for unwanted, lost, dangerous domestic animals.
- *Enforcement* – Enhance the County's livability, public health and safety by developing and implementing strategies to give compliance with local and state rules through education and progressive enforcement.
- *Adoption/Reduction of Euthanasia of healthy adoptable animals* - Make the community more livable by working with groups and volunteers to reduce the euthanasia of healthy adoptable animals.
- *Rabies Control* - Develop and implement programs and procedures to constitute an effective local response to rabies control. The procedures include required quarantine clinics, licensure program, vaccinations, timely testing of potential exposure, and education programs.

Program Descriptions:

Administration - responsible for developing policies and procedures, providing budget, financial control and oversight for the overall operations of the department. In conjunction with the Animal Protection and Control Advisory Board, this program facilitates communication and coordination of animal interest organizations and provides public/private partnership programs which benefit the people and animals of the community.

Patrol - enforces local and state regulations establishing care and control requirements of animal ownership in Forsyth County. Officers of this program also address rabies control and provide emergency response to animal concerns involving domestic pets, livestock and wildlife throughout Forsyth County.

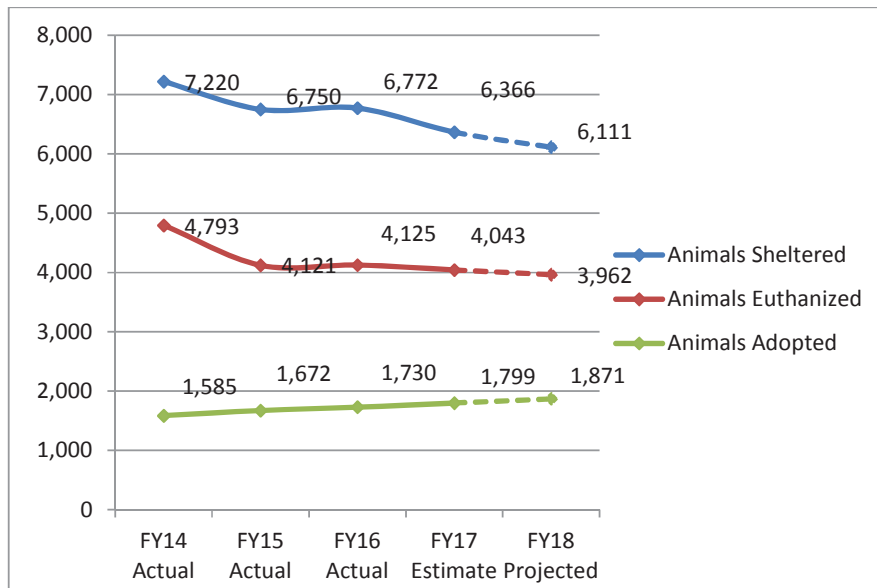
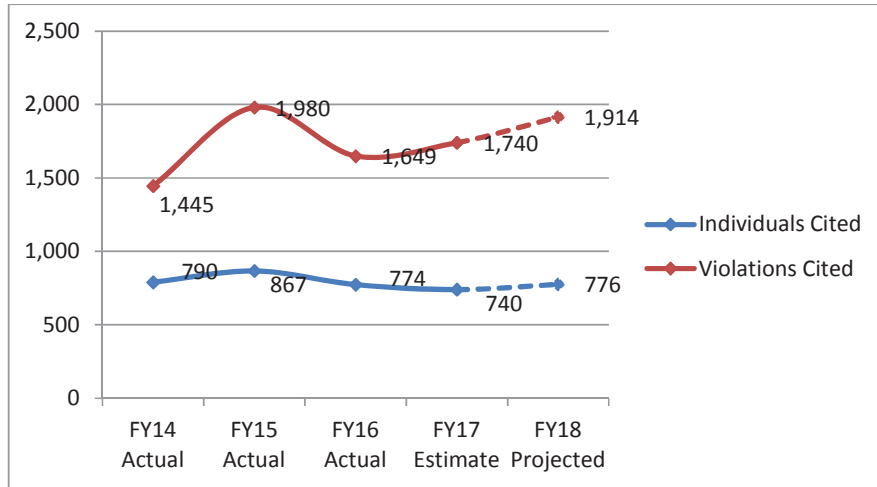
Custody and Care - responsible for providing safe, humane housing and care for stray, unwanted, abandoned, abused, and impounded animals. Responsibilities include feeding, cleaning, health evaluation and treatment, behavior evaluation, vaccinations, micro-chipping and humane euthanasia. Cares for an average of 200 animals daily, while maintaining the standards, certifications and licenses required by the NC Animal Welfare Act.

Current Initiatives:

- *Sheltering* – Increase the number of volunteers, refine classification review and hours of operation.
- *Enforcement* – Increase the number of focused patrols, feline trappings, L.E.A.F., appeal tribunals, lessen the number of priority responses, enhance classification review; present new code proposals for tribunals, shelter, expedited dangerous dogs, potentially dangerous dog appeals, dangerous dog policy, recidivism, accountability and civil penalty differential.
- *Adoption/Reduction of Euthanasia of healthy adoptable animals* – Increase participation in targeted spay/neuter, Robert Taylor spay/neuter, Community Care, Almost Home, Lend a Lens, Medical Foster, Stay Together, Fee incentives/sponsorships programs; open adoptions, community re-home reporting.
- *Rabies Control* – Increase awareness and participation in low cost rabies clinics, F.A.I.R. and C.A.N.V.A.S. programs, outsource rabies licensing and expand public health report access.

ANIMAL CONTROL

Performance Measures:



| | FY14 Actual | FY15 Actual | FY16 Actual | FY17 Estimate |
|--|------------------|---------------|----------------|---------------|
| Cost/Animal Impounded | \$295 | \$291 | \$323 | \$309 |
| Cost/Animal Call | \$155 | \$177 | \$197 | \$202 |
| Avg. Response Time (Urgent Events – Animal Bites, Rabies, Cruelty, etc.) | 16 hrs. 37 mins. | 4 hrs. 1 min. | 3 hrs. 8 mins. | 46 mins. |
| Volunteer Hours at Shelter | 11,676 | 11,522 | 11,136 | 9,425 |
| % of Healthy Adoptable Dogs/Cats Adopted | 75% | 80% | 77% | 80% |

Budget Highlights: The FY18 recommended budget for Animal Control reflects a net County dollar increase of \$51,443 (3.3%) over the FY17 budget. The primary driver of the increase is in Personal Services. One (1) new Animal Care Officer position is included in the recommended budget to manage increased workload associated with the tethering ordinance passed by the Board of Commissioners on November 14, 2016.

ANIMAL CONTROL

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | Adopted |
|----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | |
| Administration | 359,861 | 471,131 | 434,182 | 521,678 | 490,272 | |
| Patrol | 761,093 | 845,854 | 820,247 | 1,090,885 | 914,786 | |
| Custody & Care | 749,040 | 787,302 | 690,094 | 988,635 | 827,565 | |
| Total | <u>1,869,994</u> | <u>2,104,287</u> | <u>1,944,523</u> | <u>2,601,198</u> | <u>2,232,623</u> | |

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|----------|----------|----------|----------|-----------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |

EXPENDITURES

Personal Services

| | | | | | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| Salaries & Wages | 937,446 | 990,498 | 899,505 | 1,170,971 | 1,035,048 | |
| Employee Benefits | 444,423 | 496,894 | 433,236 | 550,285 | 484,103 | |
| Total Personal Services | <u>1,381,869</u> | <u>1,487,392</u> | <u>1,332,741</u> | <u>1,721,256</u> | <u>1,519,151</u> | |

Operating Expenditures

| | | | | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|--|-----------------------|--|
| Professional Fees | 159,437 | 172,790 | 200,678 | 186,290 | 180,290 | |
| | | | | <i>Vet fees, temporary help in shelter, pet licensing.</i> | | |
| Maintenance Service | 19,127 | 20,400 | 20,540 | 22,800 | 19,800 | |
| | | | | <i>Solid waste disposal, equipment repair on traps, radios, & other equipment.</i> | | |
| Rent | 60 | 200 | 75 | 100 | 100 | |
| | | | | <i>Rental equipment for hearing tribunal.</i> | | |
| Utility Services | 4,531 | 4,811 | 4,608 | 4,811 | 4,811 | |
| | | | | <i>Water/sewer service.</i> | | |
| Other Purchased Services | 42,874 | 106,750 | 128,392 | 140,298 | 110,048 | |
| | | | | <i>Insurance premiums, cellular phone service, DataMax contract, bank service charges.</i> | | |
| Training & Conference | 3,086 | 3,445 | 1,445 | 9,350 | 7,700 | |
| | | | | <i>Ongoing training for shelter staff & recertification of existing ACO's; certification of new ACO's.</i> | | |
| General Supplies | 62,224 | 77,791 | 63,719 | 102,635 | 79,903 | |
| | | | | <i>Uniforms, office supplies, janitorial supplies, radios, vests, officer safety equip., traps, other small equipment.</i> | | |
| Energy | 76,086 | 75,985 | 75,130 | 79,787 | 79,787 | |
| | | | | <i>Electricity and natural gas costs.</i> | | |
| Operating Supplies | 111,534 | 122,350 | 108,145 | 141,713 | 118,700 | |
| | | | | <i>Animal food, tags, medical and veterinary supplies.</i> | | |
| Other Operating Costs | 9,166 | 26,150 | 9,050 | 26,150 | 26,050 | |
| | | | | <i>Insurance claims, memberships & dues.</i> | | |
| Total Operating Exps. | <u>488,125</u> | <u>610,672</u> | <u>611,782</u> | <u>713,934</u> | <u>627,189</u> | |

Capital Outlay

| | | | | | | |
|---------------------------|-------------------------|-------------------------|-------------------------|--|-------------------------|--|
| | 0 | 6223 | 0 | 166,008 | 86,283 | |
| | | | | <i>Vehicle & equipment for recommended Animal Care Officer</i> | | |
| TOTAL EXPENDITURES | <u>1,869,994</u> | <u>2,104,287</u> | <u>1,944,523</u> | <u>2,601,198</u> | <u>2,232,623</u> | |

| | | | | | | |
|-----------------------|---------|---------|---------|---------|---------|--|
| Cost-Sharing Expenses | 182,461 | 237,851 | 242,909 | 252,084 | 252,084 | |
|-----------------------|---------|---------|---------|---------|---------|--|

| | | | | | | |
|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| REVENUES | <u>382,684</u> | <u>485,750</u> | <u>422,057</u> | <u>461,200</u> | <u>410,200</u> | |
|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|

| | | | | | | |
|--------------------------|------|------|------|------|------|--|
| POSITIONS (FT/PT) | 29/1 | 30/1 | 30/1 | 35/1 | 31/1 | |
|--------------------------|------|------|------|------|------|--|

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.

Goals:

- Ensure proper staffing to accomplish daily tasks
- Ensure appropriate supervisor/employee ratio for quality supervision
- Provide adequate administrative support
- Evaluate and reassign supervisory and administrative tasks
- Encourage and incentivize career development for existing staff
- Evaluate department resources and deployment

Program Descriptions:

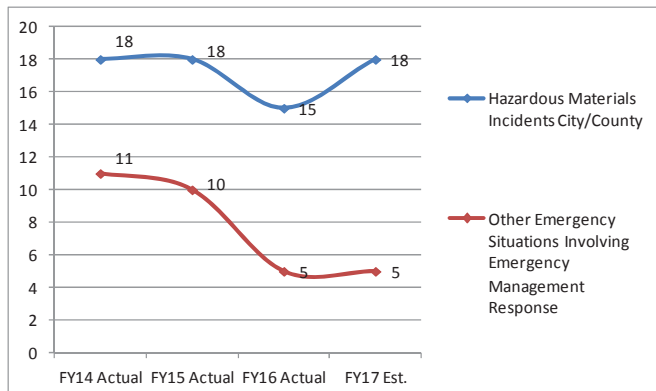
Emergency Management - Coordinates the preparation of City/County agencies and other community resources for response to and recovery from disasters and unusual events on a 24-hour basis. It also manages the Forsyth County Homeland Security/Preparedness Task Force that consists of more than 20 local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

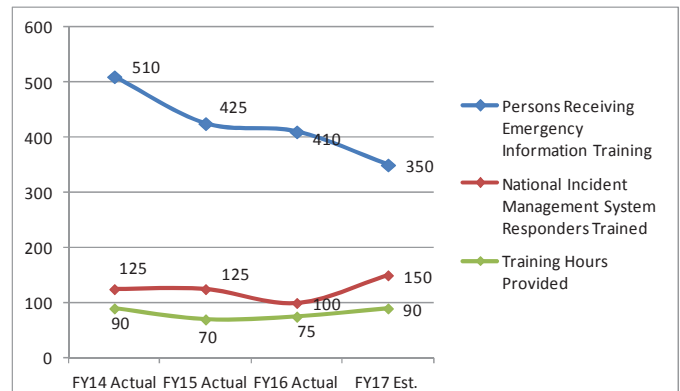
Emergency Management is a joint City/County agency administered by the City of Winston-Salem. For more information, please visit:

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

Key Performance Measures:



Emergency Responses



Trainings

4

Number of multi-agency disaster simulations without volunteers

2

With volunteers

EMERGENCY MANAGEMENT

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Emergency Management | 219,415 | 245,480 | 252,980 | 257,685 | 257,685 | |
| Hazmat Response | 125,216 | 134,630 | 134,630 | 134,940 | 134,940 | |
| Total County Share | <u>344,631</u> | <u>380,110</u> | <u>387,610</u> | <u>392,625</u> | <u>392,625</u> | |

*The net expense of this program is apportioned fifty percent to the City and fifty percent to the County. In addition, the County funds fifty percent of the personnel cost of three city firefighters, which reflect additional staffing required to perform hazardous materials (HAZMAT) response duties throughout the City and County. Emergency Management will relocate to the County's Public Safety Building during FY18.

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 secure and properly functioning radio system for our public safety agencies
- Recruit and retain knowledgeable and competent personnel in the field of radio communication infrastructure
- Continue to discover new technological advancements in communications for the public safety community

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:

- Increase communication with servicing agencies and vendors.
- Develop a database of training for the field of radio communications to stay abreast of new technology.
- Seek and apply for grant opportunities and search for service discounts.
- Develop a 3-4 year plan to upgrade/replace the 4.1 radio system with a P25 compliant radio system.

Budget Highlights: The FY18 recommended budget reflects a net County dollar decrease of \$120,474 (-15.3%) from the FY17 adopted budget. The expenditure decrease results from the removal of some services provided through the Motorola radio maintenance contract. After December 31, 2017, Motorola will no longer support the County’s 4.1 radio system resulting in IAC staff potentially being required to perform these services and operate on a time and materials basis for major system repairs. The department will use FY17 Pay-Go funds to replace the strobe tower lights with more energy efficient LED technology. Revenue totaling \$40,000 is included in the budget to account for the City of Winston-Salem’s share of the tower light replacement project.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Interagency Communications | 1,118,817 | 1,273,872 | 1,268,416 | 1,199,004 | 1,196,004 | |
| TOTAL EXPENDITURES | <u>1,118,817</u> | <u>1,273,872</u> | <u>1,268,416</u> | <u>1,199,004</u> | <u>1,196,004</u> | |

INTERAGENCY COMMUNICATIONS

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 140,623 | 140,816 | 144,074 | 144,504 | 144,504 | |
| Other Employee Compensation | 524 | 524 | 522 | 524 | 524 | |
| Employee Benefits | 45,474 | 45,383 | 46,693 | 43,332 | 43,332 | |
| Total Personal Services | 186,621 | 186,723 | 191,289 | 188,360 | 188,360 | |
| Operating Expenditures | | | | | | |
| Maintenance Service | 787,408 | 882,825 | 882,834 | 775,800 | 775,800 | |
| | | | | | | <i>Maintenance contract for radio system. Non-warranty maintenance @ tower sites & on equipment.</i> |
| Rent | 59,059 | 60,547 | 60,547 | 62,800 | 62,800 | |
| | | | | | | <i>Communication tower site leases.</i> |
| Other Purchased Services | 12,316 | 43,500 | 37,181 | 52,988 | 52,988 | |
| | | | | | | <i>Insurance premiums, HVAC maintenance & telephone services at tower sites, fire door inspections.</i> |
| Training & Conference | 705 | 1,500 | 1,011 | 3,500 | 3,500 | |
| General Supplies | 22,653 | 27,070 | 27,050 | 34,070 | 34,070 | |
| | | | | | | <i>System parts & supplies.</i> |
| Energy | 39,726 | 39,621 | 36,500 | 44,600 | 44,600 | |
| | | | | | | <i>Electricity & natural gas costs at tower sites.</i> |
| Operating Supplies | 10,102 | 10,650 | 10,650 | 15,650 | 12,650 | |
| Other Operating Supplies | 227 | 21,436 | 21,354 | 21,236 | 21,236 | |
| | | | | | | <i>Insurance claims; memberships & dues.</i> |
| Total Operating Exps. | 1,118,817 | 1,273,872 | 1,268,416 | 1,199,004 | 1,196,004 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | <u>1,305,438</u> | <u>1,460,595</u> | <u>1,459,705</u> | <u>1,387,364</u> | <u>1,384,364</u> | |
| Cost-sharing Expenses | 22,177 | 13,074 | 11,956 | 13,305 | 13,305 | |
| REVENUES | <u>478,246</u> | <u>482,587</u> | <u>482,587</u> | <u>525,193</u> | <u>525,193</u> | |
| POSITIONS (FT/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:

Enforcement:

- Meet Forsyth County citizens' expectations of living in a safe and secure community by serving as the primary law enforcement agency
- Coordinate with state, federal and other local law enforcement officers to provide school resource officers to the Winston-Salem/Forsyth County Schools
- Maintain the State Sex Offender Registry
- Administer pistol/conceal-carry permitting

Detention:

- Provide a safe community by securing individuals deemed a threat to public safety by the courts
- 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 detention facility

Judicial:

- Develop and maintain user capability that provides quality assurance, awareness of existing or new processes and technologies, and identification of opportunities for efficiencies

Program Descriptions:

Administration - includes agency leadership, as well as information technology, human resources, fiscal management (financial and purchasing), training, facilities maintenance, and victim services.

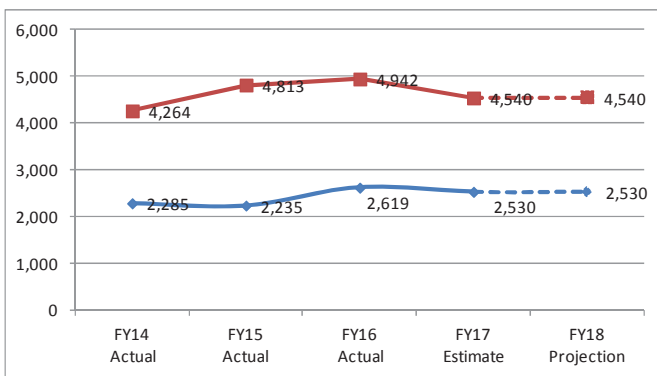
Law Enforcement - provides patrol, investigation, and 911 services to all of Forsyth County except Winston-Salem and Kernersville. The program also includes court security at the Forsyth County Hall of Justice. County-wide this program executes court orders, serves papers and eviction notices, and collects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

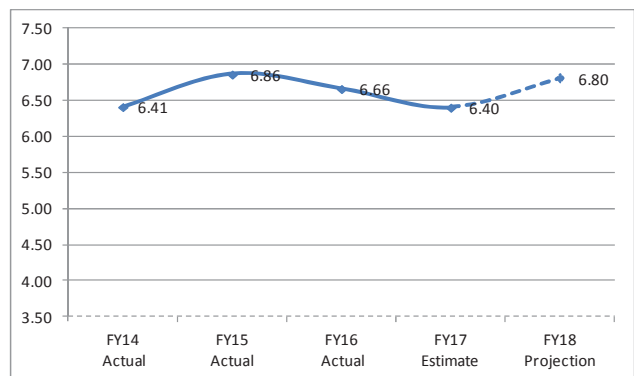
DEA Forfeiture Purchasing - accounts for the spending of illegal drug seizure funds. Expenditures typically include equipment, training and other activities that enhance and support law enforcement in the community

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

Performance Measures:

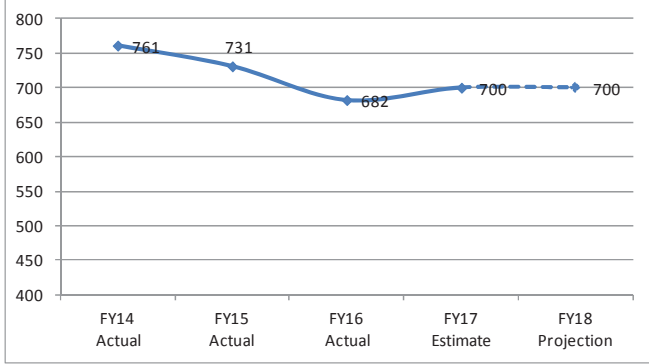


Part I Crimes (blue)/Part II Crimes (red)

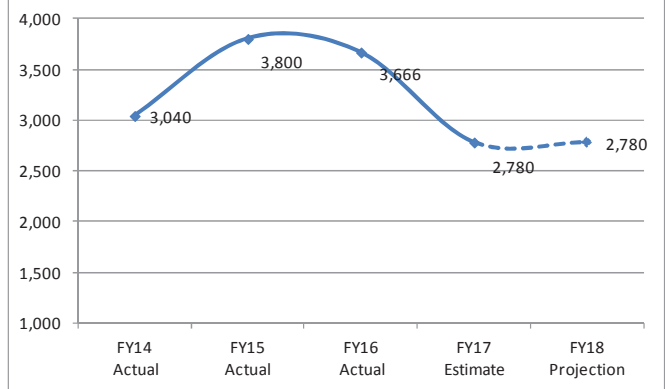


Patrol - Priority Call Average Response Time (minutes)

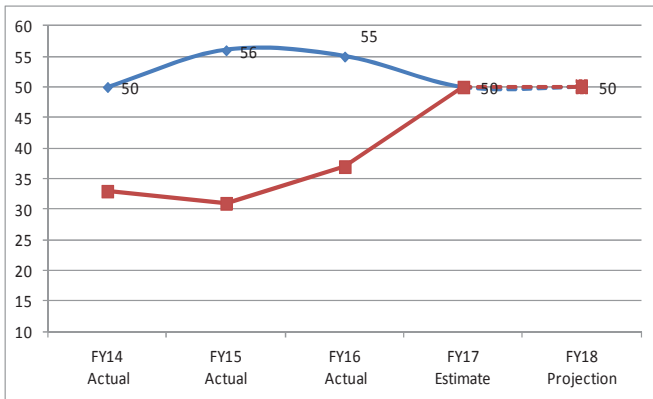
SHERIFF'S OFFICE



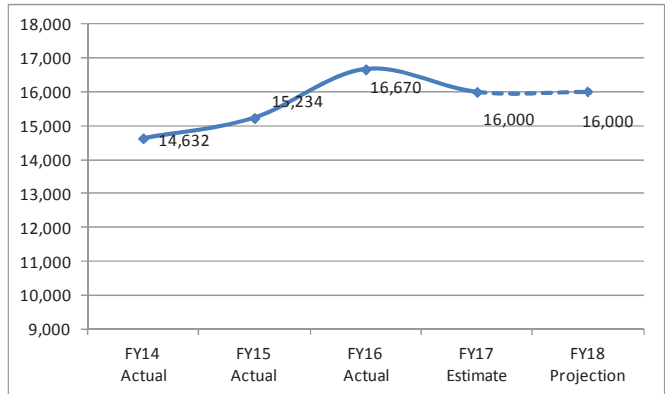
Detention - Average Daily Inmate Population



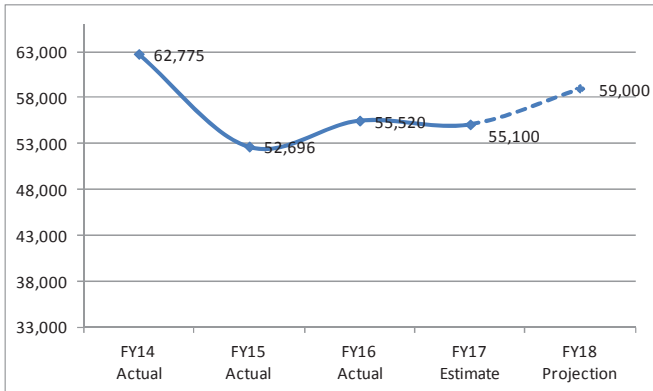
Patrol - Triple Zeros (No deputy available)



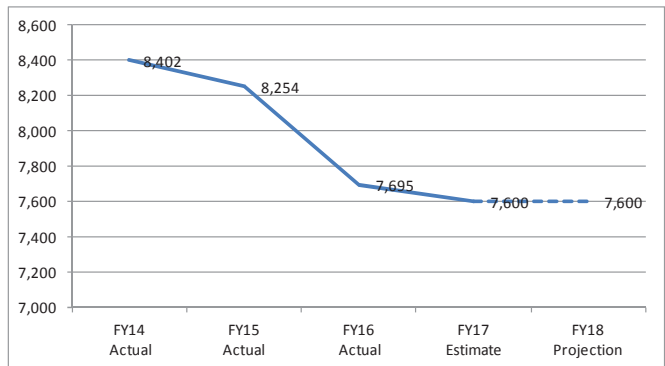
Detention - Inmate Fights (blue)/Assaults on Staff (red)



Detention - Visitors to the LEDC



Judicial - # of Legal Processes Served



Judicial - Court-in-Custody transports

SHERIFF'S OFFICE

Budget Highlights: The Sheriff's Office FY18 Recommended budget reflects a net County dollar increase of \$2,967,481 (7.3%) over the FY17 Adopted budget. An expenditure increase of \$2,492,000 and a revenue decrease of \$475,481 account for the net County dollar increase. The largest driver of the expenditure increase is growth in Personal Services costs, which increased \$2,558,147 or 7.0% from the FY17 budget; however, \$992,014 of this increase is the salary market adjustment for deputies and detention officers approved by the Board of Commissioners in March of 2017. The Personal Services area also reflects the addition of one full-time Court Bailiff for the new juvenile court. The Requested budget includes an ASL for \$80,000 to fund the second half of the incentive pay for officers participating on Special Teams units.

The most significant driver of the Sheriff's Office FY18 revenue budget reduction is in reimbursements from the State and Federal government for housing inmates, due to ongoing repairs to the Detention Center, and a larger pool of counties housing State inmates.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Administration | 4,879,981 | 5,733,186 | 4,740,344 | 7,253,990 | 6,789,543 | |
| Law Enforcement | 13,672,111 | 14,765,118 | 14,565,568 | 15,766,058 | 15,057,108 | |
| Detention | 24,661,782 | 26,456,416 | 25,870,828 | 27,867,549 | 27,242,708 | |
| DEA Forfeiture Purchasing | 160,984 | 0 | 85,729 | 398,300 | 349,000 | |
| Governor's Highway Safety | 117,097 | 121,112 | 172,797 | 131,303 | 129,473 | |
| Total | <u>43,491,955</u> | <u>47,075,832</u> | <u>45,435,266</u> | <u>51,417,200</u> | <u>49,567,832</u> | |

SHERIFF'S OFFICE

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 22,768,805 | 23,876,214 | 23,561,338 | 25,524,689 | 25,263,069 | |
| Employee Benefits | 10,188,241 | 11,083,461 | 10,457,783 | 12,456,171 | 11,342,739 | |
| Total Personal Services | 32,957,046 | 34,959,675 | 34,019,121 | 37,980,860 | 36,605,808 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 4,615,620 | 4,835,980 | 4,801,931 | 5,057,600 | 5,016,400 | |
| Maintenance Service | 292,184 | 353,301 | 345,612 | 343,275 | 336,985 | |
| Rent | 10,479 | 6,860 | 9,199 | 11,440 | 11,440 | |
| Utility Services | 243,082 | 261,132 | 255,747 | 245,387 | 245,387 | |
| Other Purchased Services | 2,072,117 | 2,638,825 | 2,488,955 | 3,074,242 | 2,813,042 | |
| Training & Conference | 80,879 | 136,568 | 106,021 | 159,137 | 140,193 | |
| General Supplies | 745,974 | 1,015,841 | 985,434 | 848,603 | 769,208 | |
| Energy | 744,655 | 851,377 | 746,440 | 568,976 | 543,957 | |
| Operating Supplies | 546,149 | 506,077 | 515,648 | 483,889 | 474,429 | |
| Other Operating Costs | 467,533 | 517,748 | 225,846 | 779,014 | 778,639 | |
| Total Operating Exps. | 9,818,672 | 11,123,709 | 10,480,833 | 11,571,563 | 11,129,680 | |
| Capital Outlay | 478,502 | 280,698 | 303,562 | 402,500 | 376,500 | |
| Payments T/O Agencies | 237,735 | 631,750 | 631,750 | 463,830 | 463,830 | |
| Contingency | 0 | 80,000 | 0 | 998,447 | 992,014 | |
| TOTAL EXPENDITURES | <u>43,491,955</u> | <u>47,075,832</u> | <u>45,435,266</u> | <u>51,417,200</u> | <u>49,567,832</u> | |
| Cost-Sharing Expenses | 2,087,473 | 1,739,802 | 1,946,658 | 1,770,464 | 1,770,464 | |
| Contra-Expenses | (91,740) | (90,240) | (39,273) | (74,100) | (74,100) | |
| REVENUES | <u>5,852,042</u> | <u>6,341,551</u> | <u>5,678,438</u> | <u>6,208,166</u> | <u>6,095,134</u> | |
| POSITIONS (FT/PT) | 536/24 | 537/24 | 539/22 | 541/22 | 540/22 | |

SHERIFF'S OFFICE

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---|-------------------------|--|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <u>EXPENDITURES - Administration</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 1,735,316 | 2,046,644 | 1,720,739 | 2,164,016 | 2,160,716 | |
| Employee Benefits | 704,589 | 875,928 | 706,754 | 1,007,065 | 921,920 | |
| | | <i>Longevity for entire Sheriff's Department included in Administration.</i> | | | | |
| Total Personal Services | 2,439,905 | 2,922,572 | 2,427,493 | 3,171,081 | 3,082,636 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 93,340 | 124,680 | 63,823 | 166,600 | 125,400 | |
| Maintenance Service | 128,597 | 161,320 | 144,622 | 165,240 | 162,300 | |
| | | <i>Fitness test/drug/medical exams for new hires, polygraph contract.</i> | | | | |
| Rent | 7,462 | 4,300 | 6,889 | 8,880 | 8,880 | |
| | | <i>Software and hardware support on various systems.</i> | | | | |
| Utility Services | 17,829 | 19,579 | 25,203 | 210 | 210 | |
| | | <i>Rental of parking spaces for support staff.</i> | | | | |
| Other Purchased Services | 757,280 | 1,210,740 | 1,044,648 | 1,607,280 | 1,346,580 | |
| Training & Conference | 27,673 | 35,894 | 24,546 | 49,117 | 38,688 | |
| | | <i>Insurance premiums, OSSI System maintenance.</i> | | | | |
| General Supplies | 350,548 | 358,699 | 364,482 | 453,572 | 382,772 | |
| | | <i>Specialty training, recertifications, state mandated training.</i> | | | | |
| Energy | 270,790 | 301,125 | 270,957 | 1,800 | 1,800 | |
| | | <i>Specialty equipment, uniforms and computer replacements.</i> | | | | |
| Operating Supplies | 178,828 | 105,172 | 124,333 | 84,983 | 78,183 | |
| | | <i>Natural gas and electricity costs at Administration Bldg.</i> | | | | |
| Other Operating Costs | 387,671 | 323,105 | 133,213 | 586,580 | 586,580 | |
| | | <i>Training supplies, safety supplies, office supplies.</i> | | | | |
| | | <i>Insurance claims, memberships and dues.</i> | | | | |
| Total Operating Exps. | 2,220,018 | 2,644,614 | 2,202,716 | 3,124,262 | 2,731,393 | |
| Capital Outlay | 381,042 | 166,000 | 195,864 | 358,500 | 332,500 | |
| Contingency | 0 | 0 | 0 | 998,447 | 992,014 | |
| TOTAL EXPENDITURES | <u>5,040,965</u> | <u>5,733,186</u> | <u>4,826,073</u> | <u>7,652,290</u> | <u>7,138,543</u> | |
| Cost-Sharing Expenses | 338,538 | 158,144 | 224,671 | 192,733 | 192,733 | |
| <u>REVENUES</u> | <u>169,429</u> | <u>2,800</u> | <u>90,009</u> | <u>398,950</u> | <u>350,550</u> | |
| POSITIONS (FT/PT) | 31/0 | 31/1 | 32/1 | 32/1 | 32/1 | |

SHERIFF'S OFFICE

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES - Law Enforcement/Grants | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 8,579,756 | 8,797,716 | 8,879,326 | 9,574,020 | 9,315,700 | |
| Employee Benefits | 4,284,901 | 4,453,900 | 4,425,857 | 4,993,367 | 4,563,022 | |
| Total Personal Services | 12,864,657 | 13,251,616 | 13,305,183 | 14,567,387 | 13,878,722 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 24,102 | 49,800 | 38,108 | 81,000 | 81,000 | |
| Maintenance Service | 66,259 | 80,831 | 100,870 | 85,037 | 82,537 | <i>Veterinary fees for K-9s.</i> |
| Rent | 1,500 | 2,200 | 1,950 | 2,200 | 2,200 | <i>FCSO Communication Center & fingerprint equipment maintenance.</i> |
| Other Purchased Services | 207,058 | 238,907 | 261,300 | 236,973 | 236,473 | <i>Space rental for Narcotics Division.</i> |
| Training & Conference | 49,460 | 89,549 | 77,065 | 98,920 | 90,405 | <i>Verizon air cards for mobile data system.</i> |
| General Supplies | 154,160 | 109,979 | 75,971 | 109,660 | 101,565 | <i>Specialty training, recertifications, state mandated training, etc.</i> |
| Energy | 273 | 1,500 | 1,500 | 1,500 | 1,500 | <i>Weapons.</i> |
| Operating Supplies | 167,010 | 175,445 | 176,395 | 181,040 | 178,910 | <i>Natural gas and electricity costs.</i> |
| Other Operating Costs | 79,448 | 191,473 | 92,093 | 189,264 | 188,889 | <i>Ammunition, targets, training supplies, crime prevention materials, safety supplies.</i> |
| | | | | | | <i>Insurance claims; memberships & dues, informants pay.</i> |
| Total Operating Exps. | 749,270 | 939,684 | 825,252 | 985,594 | 963,479 | |
| Capital Outlay | 30,674 | 90,600 | 83,600 | 14,000 | 14,000 | |
| Payments T/O Agencies | 144,607 | 524,330 | 524,330 | 330,380 | 330,380 | |
| Contingency | 0 | 80,000 | 0 | 0 | 0 | <i>City of W-S: Property & Evidence Management.</i> |
| | | | | | | <i>Special Teams Incentive Pay</i> |
| TOTAL EXPENDITURES | <u>13,789,208</u> | <u>14,886,230</u> | <u>14,738,365</u> | <u>15,897,361</u> | <u>15,186,581</u> | |
| Cost-Sharing Expenses | 965,306 | 836,591 | 1,178,987 | 822,421 | 822,421 | |
| Contra-Expenses | (91,740) | (90,240) | (39,273) | (108,901) | (108,901) | |
| REVENUES | <u>3,809,085</u> | <u>4,013,443</u> | <u>3,958,687</u> | <u>4,220,462</u> | <u>4,185,830</u> | |
| POSITIONS (FT/PT) | 195/15 | 197/14 | 199/12 | 200/12 | 199/12 | |

SHERIFF'S OFFICE

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES - Detention | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 12,453,733 | 13,031,854 | 12,961,273 | 13,786,653 | 13,786,653 | |
| Employee Benefits | 5,198,751 | 5,753,633 | 5,325,172 | 6,455,739 | 5,857,797 | |
| Total Personal Services | 17,652,484 | 18,785,487 | 18,286,445 | 20,242,392 | 19,644,450 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 4,498,178 | 4,661,500 | 4,700,000 | 4,810,000 | 4,810,000 | |
| | | | | | <i>Inmate Medical Contract.</i> | |
| Maintenance Service | 97,328 | 111,150 | 100,120 | 92,998 | 92,148 | |
| | | | | | <i>Kitchen equipment repair, communication equipment repair/maintenance, solid waste disposal.</i> | |
| Rent | 1,517 | 360 | 360 | 360 | 360 | |
| | | | | | <i>Rental of GPS electronic house arrest equipment; space lease-Community Court Services.</i> | |
| Utility Services | 225,253 | 241,553 | 230,544 | 245,177 | 245,177 | |
| | | | | | <i>Water/sewer costs at LEDC.</i> | |
| Other Purchased Services | 1,107,779 | 1,189,178 | 1,183,007 | 1,229,989 | 1,229,989 | |
| | | | | | <i>Inmate Food Service Contract, electronic house arrest monitoring contract.</i> | |
| Training & Conference | 3,746 | 11,125 | 4,410 | 11,100 | 11,100 | |
| | | | | | <i>New officer training, re-certifications.</i> | |
| General Supplies | 241,266 | 547,163 | 544,981 | 285,371 | 284,871 | |
| | | | | | <i>Janitorial supplies, uniforms, handcuffs, small equipment, ammunition, detention training supplies, etc.</i> | |
| Energy | 473,592 | 548,752 | 473,983 | 565,676 | 540,657 | |
| | | | | | <i>Electricity and natural gas costs.</i> | |
| Operating Supplies | 200,311 | 225,460 | 214,920 | 217,866 | 217,336 | |
| | | | | | <i>Personal protective supplies, spit shields, gloves, etc., inmate clothing and bedding, mattresses.</i> | |
| Other Operating Costs | 414 | 3,170 | 540 | 3,170 | 3,170 | |
| Total Operating Exps. | 6,849,384 | 7,539,411 | 7,452,865 | 7,461,707 | 7,434,808 | |
| Capital Outlay | 66,786 | 24,098 | 24,098 | 30,000 | 30,000 | |
| Payments T/O Agencies | 93,128 | 107,420 | 107,420 | 133,450 | 133,450 | |
| | | | | | <i>City of W-S: Payment for Arrestee Processing.</i> | |
| Total Expenditures | <u>24,661,782</u> | <u>26,456,416</u> | <u>25,870,828</u> | <u>27,867,549</u> | <u>27,242,708</u> | |
| Cost-Sharing Expenses | 783,629 | 745,067 | 543,000 | 755,310 | 755,310 | |
| REVENUES | <u>1,873,528</u> | <u>2,325,308</u> | <u>1,629,742</u> | <u>1,588,754</u> | <u>1,558,754</u> | |
| POSITIONS (FT/PT) | 310/9 | 309/9 | 308/9 | 309/9 | 309/9 | |

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 the 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:

- Ensure appropriate supervisor/employee ratio for quality supervision
- Evaluate and reassign supervisory and administrative tasks
- Encourage and incentivize career development for existing staff

Program Descriptions:

Fire Operations - conducts inspections to insure 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:

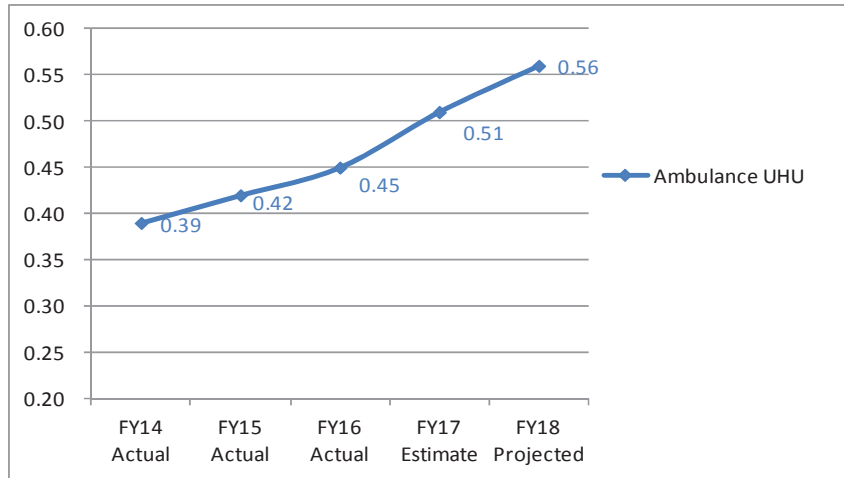
- EMS - Add 6 additional front line positions
- Fire – Add 6 additional suppression personnel for 109 and 209
- Communications – Add 4 additional positions to allow for dedicated supervision; Transition to OSSI CAD System
- Provide time for career development and increase tuition reimbursement for employees
- Utilize data to determine plan to meet service demands

Performance Measures:

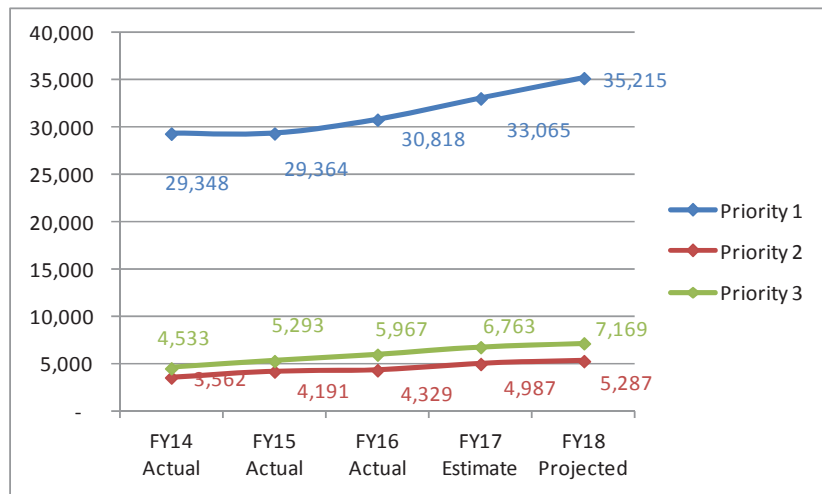
| | <u>FY15 Actual</u> | <u>FY16 Actual</u> | <u>FY17 Estimate</u> | <u>FY18 Goal</u> |
|---------------|--------------------|--------------------|----------------------|------------------|
| Emergency | 0:15:31 | 0:15:36 | 0:14:57 | 0:12:59 |
| Non-Emergency | 0:22:40 | 0:22:02 | 0:21:14 | 0:21:00 |

Average EMS Response Times (Priority 1 & Non-Emergency)

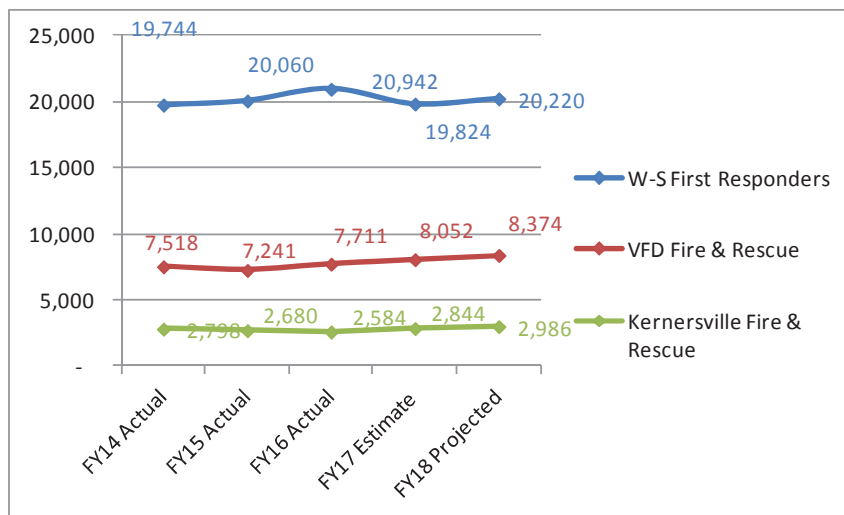
EMERGENCY SERVICES



Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service



Fire & Rescue Dispatches

EMERGENCY SERVICES

Budget Highlights: The FY18 Emergency Services recommended budget reflects a net County dollar increase of \$275,941 or 4.2% over the FY17 Adopted budget. While recommended expenditures decrease by \$1,548,479 (8.1%), revenues are projected to decrease by \$1,824,420 (14.6%) resulting in the net County dollar increase. There are several operational and funding changes proposed for FY18 including: a) the elimination of the Critical Care Program (revenue offset) and Reserve Unit in the Fall of 2016; b) dissolution of the CAD/IT division with the pending transition to the OSSI CAD system; and c) full funding of the Mobile Integrated Health (MIH) program using County behavioral health dollars. Additional cost savings will be realized through a renegotiated ambulance billing contract and through the elimination of the Intergraph CAD maintenance contract. The projected revenue decrease is directly related to the elimination of the Critical Care program with Wake Forest Baptist Health. The Recommended budget includes two (2) additional telecommunicator positions and four (4) additional paramedic positions. Two (2) positions from the CAD/IT division will be transferred to the 911 Center and reclassified to Telecommunicator positions. One (1) position from the CAD/IT division will be transferred to MapForsyth. These changes are a result of transitioning to OSSI CAD from Intergraph. The department requested 6 FT Paramedic and 6 FT Firefighter positions.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | Request | FY 17-18 | |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | Actual | Original | Estimate | | Recommend | Adopted |
| Emergency Services Admin. | 946,496 | 1,185,026 | 1,049,303 | 1,228,534 | 1,204,526 | |
| Fire Operations | 2,190,319 | 2,197,449 | 2,331,469 | 2,716,348 | 2,308,229 | |
| 9-1-1 Communications | 1,929,273 | 2,407,200 | 2,332,675 | 2,308,142 | 2,129,062 | |
| EMS Operations | 11,999,545 | 13,266,903 | 11,331,307 | 12,218,850 | 11,866,282 | |
| Total | <u>17,065,633</u> | <u>19,056,578</u> | <u>17,044,754</u> | <u>18,471,874</u> | <u>17,508,099</u> | |

EMERGENCY SERVICES

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 10,463,211 | 11,109,289 | 10,178,427 | 11,171,838 | 10,623,754 | |
| Other Employee Benefits | 524 | 524 | 522 | 0 | 0 | |
| Employee Benefits | 4,035,479 | 4,517,585 | 4,018,303 | 4,479,234 | 4,236,964 | |
| Total Personal Services | 14,499,214 | 15,627,398 | 14,197,252 | 15,651,072 | 14,860,718 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 92,172 | 94,916 | 57,592 | 59,972 | 52,972 | |
| | | | | | | <i>Medical Director contract, random employee drug screens, pre-employment exams.</i> |
| Maintenance Service | 149,247 | 234,165 | 183,230 | 167,103 | 149,394 | |
| | | | | | | <i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors.</i> |
| Rent | 45,780 | 48,000 | 53,772 | 55,000 | 55,000 | |
| | | | | | | <i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System.</i> |
| Utility Services | 13,890 | 15,235 | 11,288 | 13,500 | 13,500 | |
| | | | | | | <i>Water/sewer service at all locations.</i> |
| Construction Services | 696 | 0 | 0 | 0 | 0 | |
| Other Purchased Services | 626,890 | 987,813 | 635,586 | 726,255 | 718,067 | |
| | | | | | | <i>Insurance premiums, EMS billing contract.</i> |
| Training & Conference | 42,729 | 53,628 | 48,704 | 69,274 | 60,604 | |
| | | | | | | <i>Re-certification and training of staff, continuing education requirements.</i> |
| General Supplies | 324,613 | 323,665 | 241,072 | 416,954 | 294,670 | |
| | | | | | | <i>Small equipment, uniforms, janitorial supplies, office supplies.</i> |
| Energy | 79,468 | 104,850 | 82,111 | 91,780 | 91,780 | |
| | | | | | | <i>Electricity and natural gas at all facilities.</i> |
| Operating Supplies | 718,956 | 693,344 | 668,083 | 682,474 | 677,474 | |
| | | | | | | <i>Medical supplies, OSHA related supplies, CBRN regulators, EMD supplies.</i> |
| Other Operating Costs | 224,473 | 234,120 | 226,620 | 235,690 | 231,120 | |
| | | | | | | <i>Insurance claims, memberships & dues.</i> |
| Total Operating Expenditures | 2,318,914 | 2,789,736 | 2,208,058 | 2,518,002 | 2,344,581 | |
| Capital Outlay | 0 | 412,894 | 412,894 | 50,750 | 50,750 | |
| Payments T/O Agencies | 247,505 | 226,550 | 226,550 | 252,050 | 252,050 | |
| | | | | | | <i>Standby funds to volunteer departments.</i> |
| TOTAL EXPENDITURES | <u>17,065,633</u> | <u>19,056,578</u> | <u>17,044,754</u> | <u>18,471,874</u> | <u>17,508,099</u> | |
| Cost-Sharing Expenses | 678,015 | 912,584 | 911,906 | 911,906 | 911,906 | |
| REVENUES | <u>11,098,371</u> | <u>12,528,825</u> | <u>10,133,409</u> | <u>10,696,905</u> | <u>10,704,405</u> | |
| POSITIONS (FT/PT) | 237/13 | 240/14 | 215/13 | 236/13 | 221/13 | |

CYE: Delete 26FT Critical Care positions. FY18 Recomm. - Add 2FT Telecommunicators; 4FT Paramedics.

EMERGENCY SERVICES

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------------|----------------|------------------|------------------|------------------|------------------|--|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES - Administration | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 348,046 | 422,496 | 359,785 | 435,287 | 435,287 | |
| Other Employee Benefits | 524 | 524 | 522 | 0 | 0 | |
| Employee Benefits | 117,105 | 167,072 | 117,979 | 171,016 | 171,016 | |
| Total Personal Services | 465,675 | 590,092 | 478,286 | 606,303 | 606,303 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 28,885 | 27,340 | 31,516 | 32,000 | 26,000 | |
| | | | | | | <i>Random employee drug screens; pre-employment exams; psychological exams.</i> |
| Maintenance Service | 12,283 | 16,500 | 16,000 | 18,500 | 16,500 | |
| Rent | 17,561 | 25,000 | 25,000 | 25,000 | 25,000 | |
| Utility Services | 12,516 | 13,150 | 11,000 | 13,500 | 13,500 | |
| | | | | | | <i>Water/sewer service at EMS facilities.</i> |
| Construction Services | 696 | 0 | 0 | 0 | 0 | |
| Other Purchased Services | 108,284 | 159,444 | 163,399 | 172,321 | 170,233 | |
| | | | | | | <i>Insurance premiums, communication, contractual services; pagers, iSP lines at outlying EMS stations, etc.</i> |
| Training & Conference | 8,850 | 11,460 | 11,460 | 16,410 | 11,460 | |
| General Supplies | 23,249 | 28,250 | 20,000 | 34,500 | 28,250 | |
| Energy | 77,575 | 103,290 | 82,000 | 91,780 | 91,780 | |
| Operating Supplies | 2,418 | 2,000 | 2,142 | 3,000 | 2,000 | |
| Other Operating Costs | 188,504 | 208,500 | 208,500 | 215,220 | 213,500 | |
| | | | | | | <i>Insurance claims for EMS related only, memberships & dues.</i> |
| Total Operating Expenditures | 480,821 | 594,934 | 571,017 | 622,231 | 598,223 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 946,496 | 1,185,026 | 1,049,303 | 1,228,534 | 1,204,526 | |
| Cost-Sharing Expenses | 135,644 | 184,568 | 184,568 | 184,568 | 184,568 | |
| REVENUES | 199,456 | 233,187 | 249,337 | 259,350 | 259,350 | |
| POSITIONS (FT/PT) | 5/0 | 5/0 | 5/0 | 5/0 | 5/0 | |

EMERGENCY SERVICES

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| <u>EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 7,603,880 | 8,187,858 | 7,197,972 | 7,728,333 | 7,504,055 | |
| Employee Benefits | 2,887,055 | 3,272,924 | 2,836,100 | 3,034,786 | 2,936,966 | |
| Total Personal Services | 10,490,935 | 11,460,782 | 10,034,072 | 10,763,119 | 10,441,021 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 50,000 | 50,000 | 11,500 | 11,500 | 11,500 | |
| | | | | | | <i>Medical Director contract, random drug testing, pre-hire physicals.</i> |
| Maintenance Service | 70,698 | 127,100 | 94,716 | 95,559 | 89,989 | |
| | | | | | | <i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment.</i> |
| Rent | 28,219 | 23,000 | 28,772 | 30,000 | 30,000 | |
| | | | | | | <i>Oxygen tank rental.</i> |
| Utility Services | 1,374 | 2,085 | 288 | 0 | 0 | |
| Other Purchased Services | 311,889 | 588,869 | 243,387 | 326,634 | 320,534 | |
| | | | | | | <i>EMS billing contract, insurance premiums, collection services, billing software maintenance.</i> |
| Training & Conference | 18,225 | 23,898 | 19,474 | 30,824 | 30,824 | |
| | | | | | | <i>Certifications and re-certification of Paramedics and EMTs, quality improvement training.</i> |
| General Supplies | 216,835 | 201,445 | 139,726 | 191,170 | 176,370 | |
| | | | | | | <i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements.</i> |
| Energy | 1,893 | 1,560 | 111 | 0 | 0 | |
| | | | | | | <i>Electricity, natural gas at EMS buildings.</i> |
| Operating Supplies | 695,117 | 670,344 | 648,941 | 658,724 | 654,724 | |
| | | | | | | <i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i> |
| Other Operating Costs | 5,160 | 8,620 | 1,120 | 2,120 | 2,120 | |
| | | | | | | <i>Insurance premiums, memberships & dues.</i> |
| Total Operating Exps. | <u>1,399,410</u> | <u>1,696,921</u> | <u>1,188,035</u> | <u>1,346,531</u> | <u>1,316,061</u> | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Payments T/O Agencies | 109,200 | 109,200 | 109,200 | 109,200 | 109,200 | |
| TOTAL EXPENDITURES | <u>11,999,545</u> | <u>13,266,903</u> | <u>11,331,307</u> | <u>12,218,850</u> | <u>11,866,282</u> | |
| Cost-Sharing Expenses | 479,437 | 622,549 | 621,963 | 621,963 | 621,963 | |
| <u>REVENUES</u> | <u>10,471,416</u> | <u>11,888,215</u> | <u>9,409,616</u> | <u>10,000,703</u> | <u>10,000,703</u> | |
| POSITIONS (FT/PT) | 173/9 | 176/9 | 154/8 | 164/8 | 158/8 | |

EMERGENCY SERVICES

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <i>EMS Standby</i> | | | | | | |
| Beeson Cross Rds Vol Fire | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 | |
| Belews Creek Vol Fire/Rescue | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 | |
| City View Vol Fire/Rescue | 5,400 | 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/Rescue | 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 of Forsyth Co. Vol Fire/Rescue | 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 | |
| Old Richmond Vol Fire/Rescue | 10,400 | 8,600 | 8,600 | 8,600 | 8,600 | |
| Piney Grove Vol Fire | 8,600 | 3,600 | 3,600 | 3,600 | 3,600 | |
| Rural Hall Vol Fire/Rescue | 3,600 | 8,600 | 8,600 | 8,600 | 8,600 | |
| Salem Chapel Vol Fire/Rescue | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | |
| Union Cross Vol Fire/Rescue | 8,600 | 10,400 | 10,400 | 10,400 | 10,400 | |
| Vienna Vol Fire | 10,400 | 10,400 | 10,400 | 10,400 | 10,400 | |
| Walkertown Vol Fire/Rescue | 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>0</u> |

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <i>Fire Protection Standby</i> | | | | | | |
| Beeson Cross Rds Vol Fire | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| Belews Creek Vol Fire/Rescue | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| City View Vol Fire | 27,955 | 7,000 | 7,000 | 7,000 | 7,000 | |
| Clemmons Vol Fire/Rescue | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| 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 of Forsyth Co Vol Fire/Rescue | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | |
| Lewisville Vol Fire/Rescue | 7,000 | 7,000 | 7,000 | 27,500 | 27,500 | |
| 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 | 7,000 | |
| Old Richmond Vol Fire/Rescue | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| Piney Grove Vol Fire | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| Salem Chapel Vol Fire/Rescue | 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/Rescue | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| Union Cross Vol Fire/Rescue | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | |
| Vienna Vol Fire | 7,000 | 7,000 | 7,000 | 12,000 | 12,000 | |
| Forbush Vol Fire | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | |
| TOTAL EXPENDITURES | <u>138,305</u> | <u>117,350</u> | <u>117,350</u> | <u>142,850</u> | <u>142,850</u> | <u>0</u> |

EMERGENCY SERVICES

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support) | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 1,347,073 | 1,291,096 | 1,426,890 | 1,573,225 | 1,366,651 | |
| Employee Benefits | 545,580 | 577,292 | 588,283 | 685,085 | 592,933 | |
| Total Personal Services | 1,892,653 | 1,868,388 | 2,015,173 | 2,258,310 | 1,959,584 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 13,287 | 17,576 | 14,576 | 16,472 | 15,472 | |
| Maintenance Service | 18,826 | 23,865 | 19,500 | 31,642 | 26,503 | <i>Annual comprehensive medical exams for suppression & prevention employees.</i> |
| Other Purchased Services | 17,470 | 20,550 | 20,550 | 14,150 | 14,150 | <i>Maintenance on SCBA tanks, gas detectors, other equipment.</i> |
| Training & Conference | 7,269 | 10,270 | 10,270 | 13,040 | 10,320 | <i>Insurance premiums for Fire-related employees.</i> |
| General Supplies | 56,218 | 60,200 | 57,800 | 159,734 | 60,100 | <i>Fire Inspector & suppression employee re-certifications and continuing education requirements.</i> |
| Operating Supplies | 18,095 | 17,000 | 14,000 | 17,000 | 17,000 | <i>Replacement of SCBA tanks, gas detectors, office supplies, uniforms.</i> |
| Other Operating Costs | 28,196 | 11,500 | 11,500 | 12,400 | 11,500 | <i>CBRN regulators, suppression gloves, hoods, masks, etc. Replace gas detector sensors.</i> |
| Total Operating Exps. | 159,361 | 160,961 | 148,196 | 264,438 | 155,045 | <i>Insurance claims for fire related claims, memberships & dues.</i> |
| Payments T/O Agencies | 138,305 | 117,350 | 117,350 | 142,850 | 142,850 | <i>Standby funds for VFDs.</i> |
| Capital Outlay | 0 | 50,750 | 50,750 | 50,750 | 50,750 | |
| TOTAL EXPENDITURES | <u>2,190,319</u> | <u>2,197,449</u> | <u>2,331,469</u> | <u>2,716,348</u> | <u>2,308,229</u> | |
| Cost-Sharing Expenses | 51,252 | 90,519 | 90,519 | 90,519 | 90,519 | |
| REVENUES | <u>427,499</u> | <u>407,423</u> | <u>474,456</u> | <u>436,852</u> | <u>444,352</u> | |
| POSITIONS (FT/PT) | 27/0 | 27/0 | 27/0 | 33/0 | 27/0 | |

EMERGENCY SERVICES

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------|--|------------------|------------------|------------------|------------------|----------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES - 911 | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 1,164,212 | 1,207,839 | 1,193,839 | 1,434,993 | 1,317,761 | |
| Employee Benefits | 485,739 | 500,297 | 475,941 | 588,347 | 536,049 | |
| Total Personal Services | 1,649,951 | 1,708,136 | 1,669,780 | 2,023,340 | 1,853,810 | 0 |
| <i>Operating Expenditures</i> | | | | | | |
| Maintenance Service | 47,440 | 66,700 | 53,014 | 21,402 | 16,402 | |
| | <i>CAD System maintenance; maintenance contracts for remote receivers, console/recorder equipment.</i> | | | | | |
| Communications | 157,490 | 184,400 | 176,500 | 184,400 | 184,400 | |
| | <i>E-911 costs.</i> | | | | | |
| Other Purchased Services | 31,757 | 34,550 | 31,750 | 28,750 | 28,750 | |
| | <i>Code Red 9-1-1 Alert contract, repair/maintenance of equipment.</i> | | | | | |
| Training & Conference | 8,385 | 8,000 | 7,500 | 9,000 | 8,000 | |
| | <i>Certified instructor training for telecommunicators, re-certification of telecommunications.</i> | | | | | |
| General Supplies | 28,311 | 33,770 | 23,546 | 31,550 | 29,950 | |
| | <i>Supplies, small equipment, uniforms.</i> | | | | | |
| Operating Supplies | 3,326 | 4,000 | 3,000 | 3,750 | 3,750 | |
| | <i>EMD supplies.</i> | | | | | |
| Other Operating Costs | 2,613 | 5,500 | 5,500 | 5,950 | 4,000 | |
| | <i>Memberships & dues.</i> | | | | | |
| Total Operating Exps. | 279,322 | 336,920 | 300,810 | 284,802 | 275,252 | 0 |
| Capital Outlay | 0 | 362,144 | 362,144 | 0 | 0 | |
| TOTAL EXPENDITURES | 1,929,273 | 2,407,200 | 2,332,734 | 2,308,142 | 2,129,062 | 0 |
| Cost-Sharing Expenses | 11,682 | 14,948 | 14,856 | 14,856 | 14,856 | |
| POSITIONS (FT/PT) | 29/4 | 29/5 | 29/5 | 34/5 | 31/5 | |
| | <i>FY2018 Recommend includes addition of 2FT Telecommunicator positions.</i> | | | | | |

COURT SERVICES

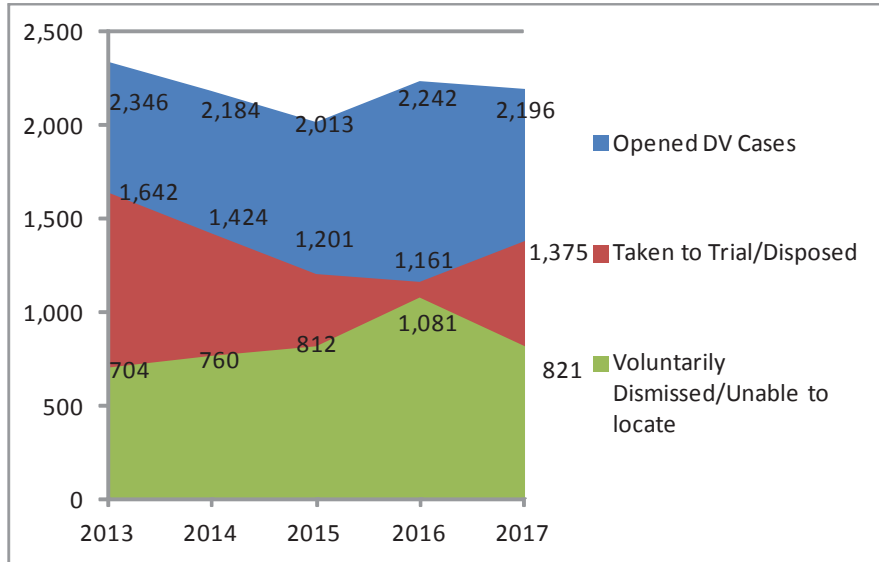
Mission: To provide services enhancing judicial administrative functions in Forsyth County.

Program Descriptions:

Court Services: 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 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 Cases

Budget Highlights: The FY18 Recommended Budget for Court Services reflects a 2.1% County dollar increase over FY17 Adopted. On the expenditure side, this is due to the increase in contract position costs for Legal Aid, the Administrative Office of the Courts, and Family Services staff dedicated to the Safe on Seven and Deferred Payment programs. Revenue for Court Services is from two sources: the NC Department of Public Safety Governor’s Crime Commission Grant (\$108,583) and the City of Winston-Salem (\$45,000).

PROGRAM SUMMARY

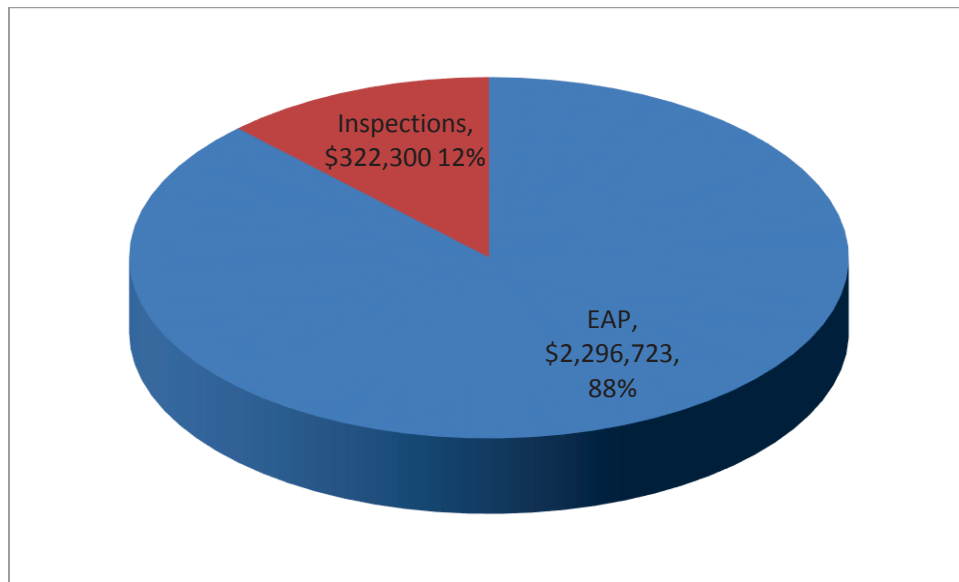
| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Deferred Payment | 52,952 | 54,437 | 54,545 | 64,325 | 64,325 | |
| Safe on Seven | 409,223 | 446,300 | 446,300 | 518,139 | 518,139 | |
| Total | <u>462,175</u> | <u>500,737</u> | <u>500,845</u> | <u>582,464</u> | <u>582,464</u> | |

COURT SERVICES

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <u>EXPENDITURES</u> | | | | | | |
| <i>Operating Expenditures</i> | | | | | | |
| Other Purchased Services | 461,316 | 498,137 | 498,245 | 540,764 | 540,764 | |
| Training & Conference | 0 | 2,000 | 2,000 | 2,000 | 2,000 | |
| General Supplies | 859 | 600 | 600 | 600 | 600 | |
| Total Operating Exps. | 462,175 | 500,737 | 500,845 | 543,364 | 543,364 | |
| TOTAL EXPENDITURES | <u>462,175</u> | <u>500,737</u> | <u>500,845</u> | <u>543,364</u> | <u>543,364</u> | |
| Cost-Sharing Expenses | 17,732 | 39,100 | 39,100 | 39,100 | 39,100 | |
| <u>REVENUES</u> | | | | | | |
| City on Winston-Salem | 0 | 40,670 | 45,000 | 45,000 | 45,000 | |
| Safe on Seven - GCC | 42,957 | 78,382 | 78,382 | 108,563 | 108,563 | |
| TOTAL REVENUES | <u>42,957</u> | <u>119,052</u> | <u>119,052</u> | <u>153,563</u> | <u>153,563</u> | |
| County Dollars | 419,218 | 381,685 | 381,793 | 389,801 | 389,801 | |

ENVIRONMENTAL MANAGEMENT SERVICE AREA

Environmental Management Service Area - \$2.6 million or 0.6% of General Fund Expenditures



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 & PROTECTION (EAP)

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 issue or deny air quality permits, modifications and renewals, as required, in substantially less time than required by applicable federal, state and local regulations
- Monitor outdoor air pollution levels in the county and exceed federal, state and local regulatory requirements for data capture and reporting
- Promptly and professionally investigate complaints and reported concerns
- Provide assistance to residents and businesses in understanding, achieving and maintaining compliance with federal, state, and local environmental regulations

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.

Performance Measures:

85%

Process Permit Application w/in regulatory timeframe

100%

Inspect all scheduled major & synthetic minor facilities annually

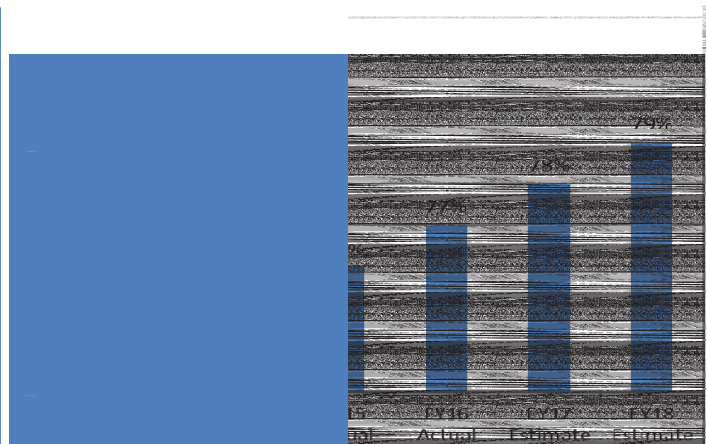
3 working days

Processing time for asbestos reno/demo permit

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.

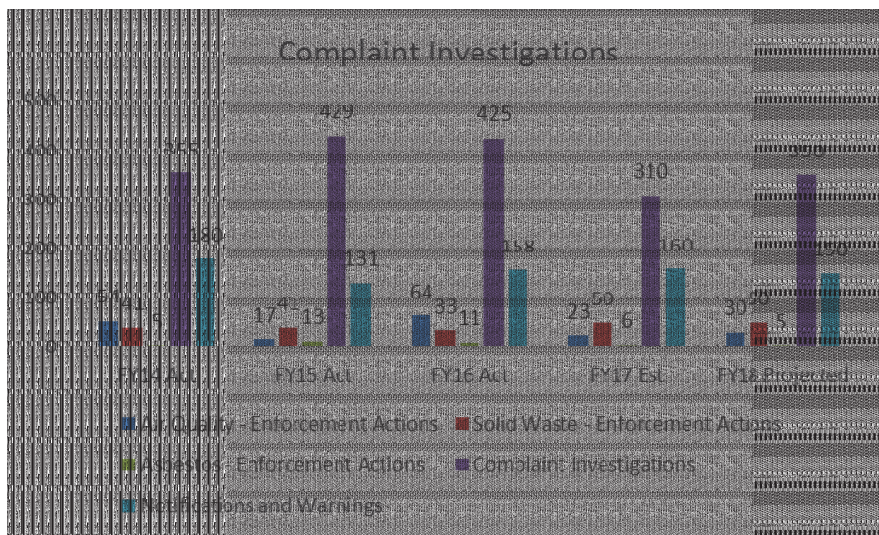
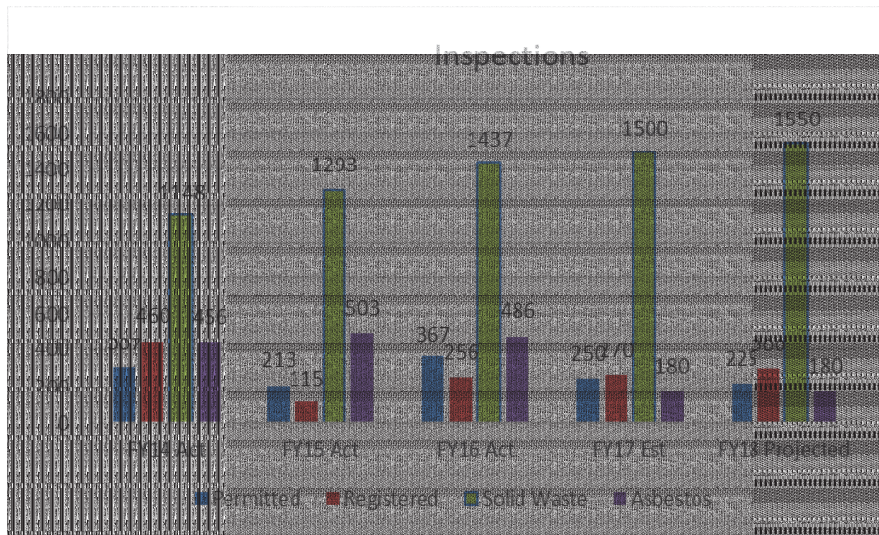
Current Initiatives:

- Prioritize workload assignments for air quality permitting within the Compliance, Assistance, and Permitting (CAP) Division while minimizing potential for negative impacts and inconvenience for regulated businesses and local industry.
- Continue specialized technical cross-training of the Analysis and Monitoring (A&M) Division staff to ensure uninterrupted operation of all components of the ambient air pollution monitoring network
- Prioritize staff assignments 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.
- Provide professional compliance assistance services and expertise to promote pollution prevention and regulatory compliance.
- Execute equitable enforcement of environmental regulations in collaboration with federal, state, and local agencies



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

ENVIRONMENTAL ASSISTANCE & PROTECTION (EAP)



Budget Highlights: The Environmental Assistance and Protection FY18 Recommended Budget reflects a net County dollar decrease of -\$24,618 or -1.7% from the Current Year Original budget. Recommended expenditures decreased -\$121,585 or -5% from CYO, with the primary drivers being reduced costs associated with two state recycling grants awarded for FY17 and 50% of the Air Awareness Coordinator budget as there has been no formal response from the State that there will be continued funding for the full cost of this position after December 31, 2017. Recommended revenues reflect a decrease -\$96,967 or -9.6% from CYO, based upon potential revenue loss from the two recycling grants and Air Awareness funding. At the Federal level, the President’s Budget submission to Congress proposes 30%-35% cuts to EPA air grants under Sections 103/105 of the Clean Air Act. These two grants (Sec. 103 & 105) account for \$460,000 or just over 50% of the department’s revenue stream. At the 30%-35% level, proposed Federal cuts would impact revenue by \$138,000-\$161,000. If these cuts are made to the air grants at the federal level, the department’s action plan is to reduce Personal Services by two or three positions and to make non-mandatory service level cuts where necessary.

This recommended budget is built around maintaining operations at existing service levels while preparing for possible scenarios.

ENVIRONMENTAL ASSISTANCE & PROTECTION (EAP)

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Air Quality Control | 1,794,454 | 1,836,327 | 1,766,819 | 1,932,451 | 1,841,567 | |
| Solid Waste & Other Progs. | 451,603 | 581,981 | 437,456 | 635,383 | 455,156 | |
| Total | <u>2,246,057</u> | <u>2,418,308</u> | <u>2,204,275</u> | <u>2,567,834</u> | <u>2,296,723</u> | |
| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
| | Actual | Original | Estimate | Request | Recommend | Adopted |

EXPENDITURES

Personal Services

| | | | | | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|--|
| Salaries & Wages | 1,362,004 | 1,367,387 | 1,327,462 | 1,447,327 | 1,392,763 | |
| Other Employee Benefits | 2,849 | 1,550 | 2,206 | 2,202 | 1,679 | |
| | | | | | <i>Cell phone stipend.</i> | |
| Employee Benefits | 530,545 | 544,750 | 553,532 | 569,955 | 548,143 | |
| Total Personal Services | <u>1,895,398</u> | <u>1,913,687</u> | <u>1,883,200</u> | <u>2,019,484</u> | <u>1,942,585</u> | |

Operating Expenditures

| | | | | | | |
|------------------------------|-----------------------|-----------------------|----------------------|-----------------------|---|--|
| Professional Fees | 568 | 2,050 | 910 | 3,050 | 2,750 | |
| | | | | | <i>Laboratory & medical fees.</i> | |
| Maintenance Service | 6,579 | 38,291 | 4,883 | 73,291 | 8,727 | |
| | | | | | <i>Equipment maintenance.</i> | |
| Rent | 1,436 | 1,400 | 1,500 | 1,400 | 1,100 | |
| | | | | | <i>Compressed gas cylinder rentals.</i> | |
| Other Purchased Services | 25,140 | 61,600 | 23,446 | 60,219 | 26,645 | |
| | | | | | <i>Insurance premiums, public notice advertising, phone lines @ monitoring sites.</i> | |
| Training & Conference | 25,828 | 30,331 | 20,005 | 29,131 | 25,531 | |
| General Supplies | 37,484 | 23,473 | 11,875 | 47,266 | 21,934 | |
| | | | | | <i>Office supplies, postage, small equipment & repair supplies.</i> | |
| Energy | 7,947 | 9,350 | 5,950 | 9,350 | 9,350 | |
| | | | | | <i>Electricity.</i> | |
| Operating Supplies | 5,812 | 14,995 | 10,787 | 14,081 | 10,545 | |
| | | | | | <i>Operating supplies.</i> | |
| Inventory Purchases | 273 | 530 | 220 | 530 | 530 | |
| | | | | | <i>Radon kits.</i> | |
| Other Operating Costs | 6,697 | 13,833 | 15,217 | 15,606 | 15,606 | |
| | | | | | <i>Insurance claims, memberships & dues.</i> | |
| Total Operating Exps. | <u>117,764</u> | <u>195,853</u> | <u>94,793</u> | <u>253,924</u> | <u>122,718</u> | |

Capital Outlay

| | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|---|--|
| | <u>25,916</u> | <u>64,478</u> | <u>34,042</u> | <u>79,426</u> | <u>30,000</u> | |
| | | | | | <i>Replacement monitors, analyzers and calibrators.</i> | |

Payment T/O Agencies

| | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--|--|
| | <u>206,979</u> | <u>244,290</u> | <u>192,240</u> | <u>215,000</u> | <u>201,420</u> | |
| | | | | | <i>City of Winston-Salem: Recycling at 3 drop-sites and Schools.</i> | |

Total Expenditures

| | | | | | | |
|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| | <u>2,246,057</u> | <u>2,418,308</u> | <u>2,204,275</u> | <u>2,567,834</u> | <u>2,296,723</u> | |
| Cost-Sharing Expenses | 65,112 | 40,556 | 53,441 | 41,776 | 41,776 | |
| Contra-Expenses | (6,996) | (22,330) | (31,670) | (22,330) | (22,330) | |

REVENUES

| | | | | | | |
|-------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|--|
| | <u>987,149</u> | <u>1,011,497</u> | <u>911,005</u> | <u>992,858</u> | <u>914,530</u> | |
| Positions (FT/PT) | 24/1 | 24/1 | 24/1 | 25/1 | 23.5/1 | |

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.

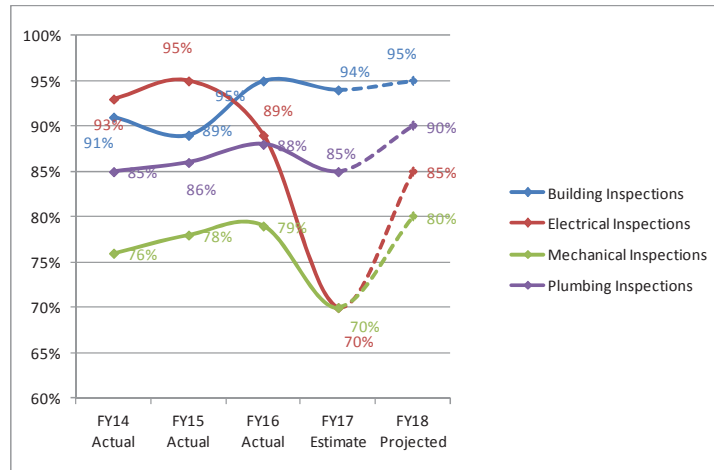
Zoning Enforcement - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure

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

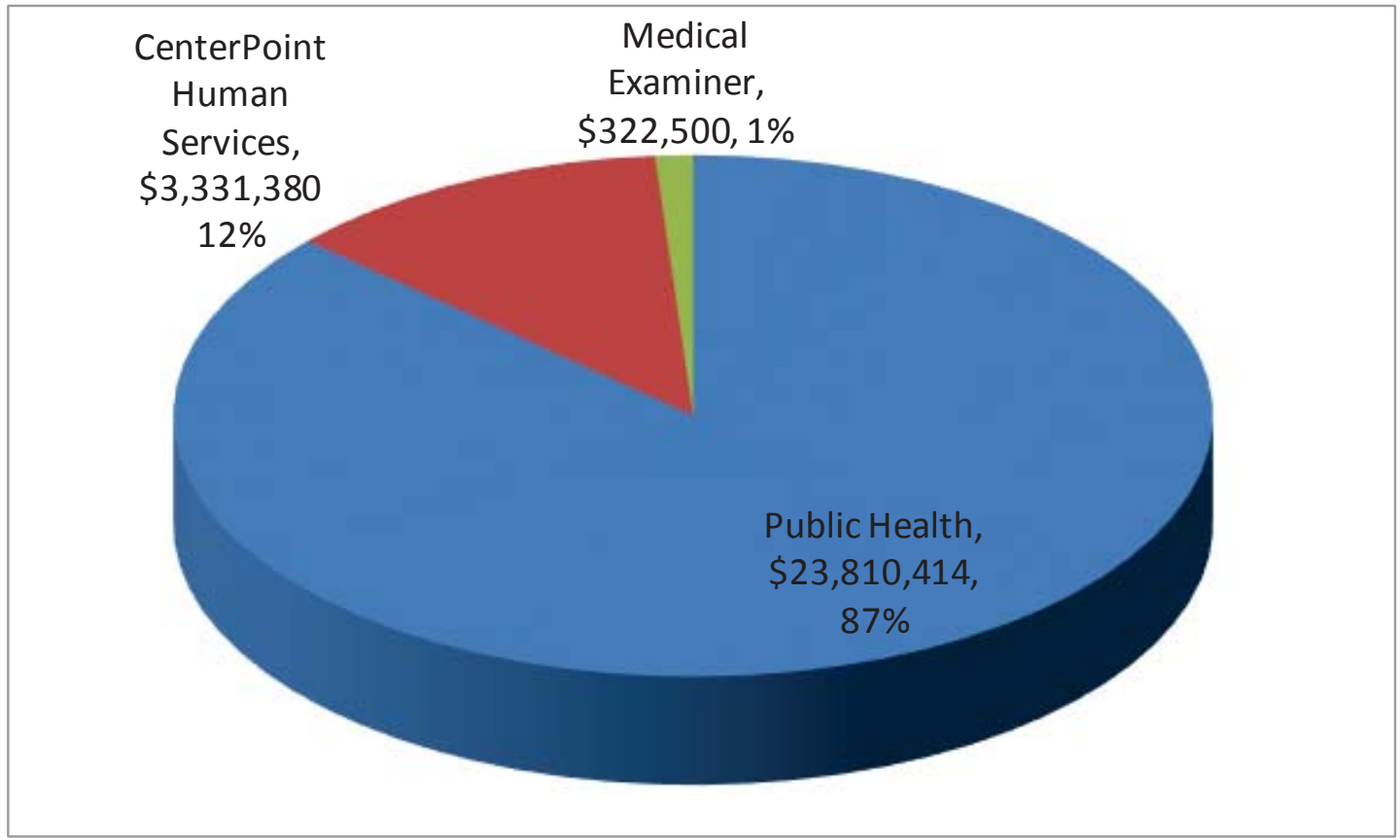
Inspections PROGRAM SUMMARY

| | FY 15-16 | | FY 16-17 | | FY 17-18 | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Administration | 2,118 | 3,100 | 2,550 | 3,100 | 3,100 | |
| Zoning Enforcement | 250,154 | 290,040 | 290,040 | 304,542 | 291,190 | |
| Erosion Control | 83,312 | 81,290 | 72,900 | 85,355 | 106,360 | |
| Construction Control | 0 | (67,160) | (67,160) | (67,160) | (78,350) | |
| Total County Share | <u>335,584</u> | <u>307,270</u> | <u>298,330</u> | <u>325,837</u> | <u>322,300</u> | |

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

HEALTH SERVICE AREA

Health Service Area - \$27.5 million or 6.5% of General Fund Expenditures



Operating Goals & Objectives:

Create a community that is healthy. 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 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.

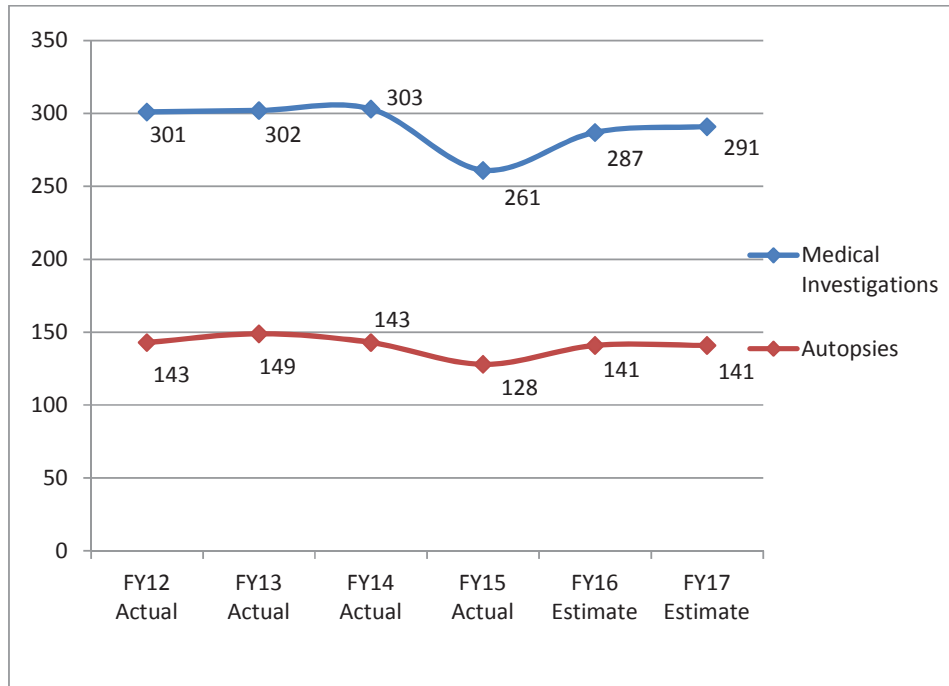
Autopsies: Autopsies are performed when deemed necessary by the Medical Examiner during death investigations, or otherwise required by law.

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

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Medical Fees | 54,600 | 58,200 | 53,200 | 60,000 | 60,000 | 0 |
| Autopsies | 208,500 | 246,750 | 224,000 | 262,500 | 262,500 | 0 |
| Total | <u>263,100</u> | <u>304,950</u> | <u>277,200</u> | <u>322,500</u> | <u>322,500</u> | <u>0</u> |

Key Performance Measures:



| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|----------|----------|----------|----------|-----------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |

EXPENDITURES

Operating Expenditures

| | | | | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| Professional Fees | 263,100 | 304,950 | 277,200 | 322,500 | 322,500 | 0 |
| Total Expenditures | <u>263,100</u> | <u>304,950</u> | <u>277,200</u> | <u>322,500</u> | <u>322,500</u> | <u>0</u> |

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. Budget projections for these areas are based off five-year averages.

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

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

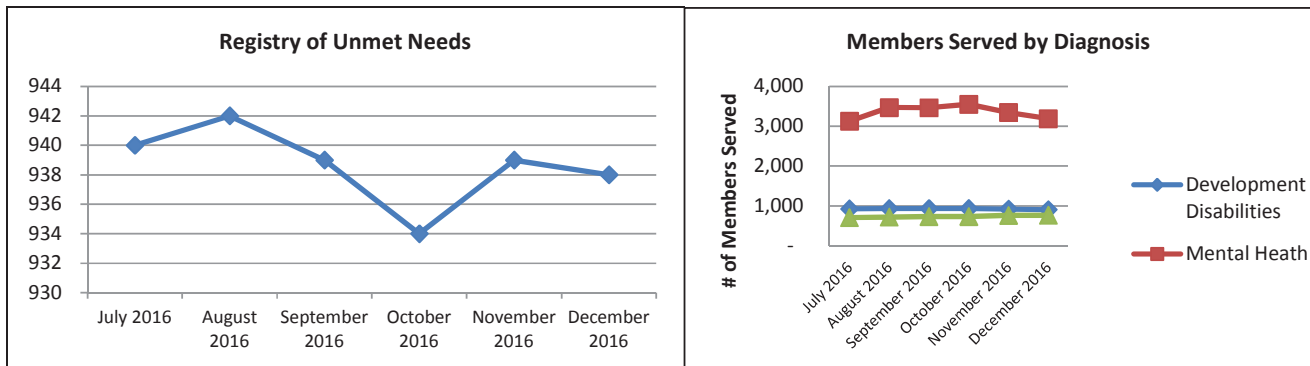
Services, residential care, respite, substance abuse detoxification and treatment, partial hospitalization and inpatient care. Services are provided to individuals aged 3 and above with mental health, intellectual/developmental disabilities and/or substance use conditions. Cardinal's total funding comes 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
 - Behavioral Health/Judicial/DSS Forum
 - EMS Paramedicine Program
 - Crisis Intervention Training for Public Safety
 - Regional DSS Directors Quarterly Meeting

Performance Measures: (Cardinal Innovations would only provide Dashboard Information July - December 2016)

Data may not be unduplicated cases



Budget Highlights: On July 1, 2016, CenterPoint Human Services merged with Cardinal Innovations Healthcare as part of a State effort to reduce the number of behavioral health managed care organizations. Cardinal Innovations Healthcare operates under a different model than the former CenterPoint Human Services. Forsyth County and Cardinal Innovations Healthcare entered into a Memorandum of Understanding that recognizes the County's current funding allocation for the direct provision of mental health, substance abuse, and developmental disability services within the County to be \$4,026,677. The County provided in-kind services for Pharmacy, Print Shop, Mail Services, and Fleet Maintenance; however, Cardinal Innovations declined the in-kind services for Print, Mail, and Fleet but wanted to maintain the Pharmacy services. For FY18, Cardinal encouraged its member counties to self-direct its allocations for services, as they deemed appropriate. Forsyth County's allocation of \$4,026,677 is as follows: a) direct to Cardinal - \$1,516,851 for direct service provision and b) County-managed funds - \$2,509,526. The County-managed funds will go toward ancillary efforts within the County. Programs and projects to be managed by the County are: a) the County's Mobile Integrated Healthcare (Paramedicine) program; b) Stepping Up including funds for a Mental Health Court position and a Veterans Benefit Specialist for Veterans Treatment Court; c) DSS efforts - child/adult emergency placements and court-ordered & multi-disciplinary evaluations; d) service contracts with the Mental Health Association, Financial Pathways, and Greentree Peer Center; e) support for the IDD and MH/SU Advisory Committees; f) funds for a local opioid response (\$50,000); g) operating support of the Highland Avenue Crisis Center; and h) funds unallocated and reserved for project requests during the year. Mobile Integrated Health expenditures are reflected in the Emergency Services department and Stepping Up expenditures are in the Public Health department necessitating the negatives reflected on the next page.

BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Child & Family | 577,686 | 0 | 0 | 0 | 0 | |
| Adult Mental Health | 1,660,352 | 0 | 0 | 0 | 0 | |
| Developmental Disabilities | 616,030 | 0 | 0 | 0 | 0 | |
| Substance Abuse | 380,609 | 0 | 0 | 0 | 0 | |
| Inpatient Services | 792,000 | 0 | 0 | 0 | 0 | |
| Cardinal Managed Services | 0 | 2,898,784 | 2,898,784 | 1,950,291 | 1,516,851 | |
| County Services | 2,122,029 | 0 | 0 | 0 | 0 | |
| County Initiatives | 0 | 0 | 0 | 1,244,188 | 2,109,826 | |
| Mobile Integrated Health (in Emerg Svcs) | 0 | 209,846 | 209,846 | -425,382 | -425,382 | |
| Stepping Up Initiative (in Public Health) | 0 | 50,000 | 50,000 | -269,915 | -269,915 | |
| Reserve - Crisis Center Operations | 0 | 868,047 | 868,047 | 832,198 | 400,000 | |
| Total | <u>6,148,706</u> | <u>4,026,677</u> | <u>4,026,677</u> | <u>3,331,380</u> | <u>3,331,380</u> | |

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <u>EXPENDITURES</u> | | | | | | |
| Cardinal Innovations - Services | 4,026,677 | 2,898,784 | 2,051,518 | 1,950,291 | 1,516,851 | |
| County Initiatives | 0 | 259,846 | 209,846 | 695,297 | 695,297 | |
| Pharmacy Assistance Program | 0 | 0 | 0 | 0 | 100,000 | |
| Green Tree Peer Center | 0 | 0 | 0 | 203,811 | 30,000 | |
| Mental Health Assoc of Forsyth | 0 | 0 | 0 | 20,000 | 20,000 | |
| Financial Pathways | 0 | 0 | 0 | 30,000 | 30,000 | |
| Reserve - Advisory Committees Support | 0 | 0 | 0 | 30,000 | 30,000 | |
| Mobile Integrated Health (in Emer Svcs) | 0 | 0 | 0 | -425,382 | -425,382 | |
| Stepping Up Initiative (in Public Health) | 0 | 0 | 0 | -269,915 | -269,915 | |
| Reserve - DSS CPS Placements | 0 | 0 | 0 | 150,080 | 150,080 | |
| Reserve - DSS APS Placements | 0 | 0 | 0 | 65,000 | 65,000 | |
| Reserve - DSS Court-ordered Evaluations | 0 | 0 | 0 | 50,000 | 30,000 | |
| Reserve - Local Opiod Response | 0 | 0 | 0 | 0 | 50,000 | |
| Reserve - Labs | 0 | 0 | 0 | 0 | 5,000 | |
| Reserve - Behavioral Health Drugs | 0 | 0 | 0 | 0 | 500,000 | |
| Reserve - MH/IDD/SU Projects | 0 | 0 | 0 | 0 | 404,449 | |
| Reserve - Crisis Ctr Operations | 0 | 868,047 | 1,765,313 | 832,198 | 400,000 | |
| Total Expenditures | <u>4,026,677</u> | <u>4,026,677</u> | <u>4,026,677</u> | <u>3,331,380</u> | <u>3,331,380</u> | |

ALLOCATION

| | | | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| Forsyth County Behavioral Health Allocation | 4,026,677 | 4,026,677 | 4,026,677 | 4,026,677 | 4,026,677 | |
| <i>In Emergency Services department</i> | 0 | 0 | 0 | -425,382 | -425,382 | |
| <i>In Public Health department</i> | 0 | 0 | 0 | -269,915 | -269,915 | |
| Total Allocation | <u>4,026,677</u> | <u>4,026,677</u> | <u>4,026,677</u> | <u>3,331,380</u> | <u>3,331,380</u> | |

*Note: Negative numbers reflect funds allocated in other County departments to avoid double-counting.

PUBLIC HEALTH

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

Goals:

- Assure public health workforce receives training and support
- Inform and educate the public on Public Health programs
- Improve clinic workflow and processes
- Assure continuous quality improvement is integrated into departmental operations
- Strengthen and expand collaboration and partnerships

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.

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, speech/hearing and communicable disease services. Nursing also provides case management services that include Pregnancy Care Management, Coordinated Care 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.

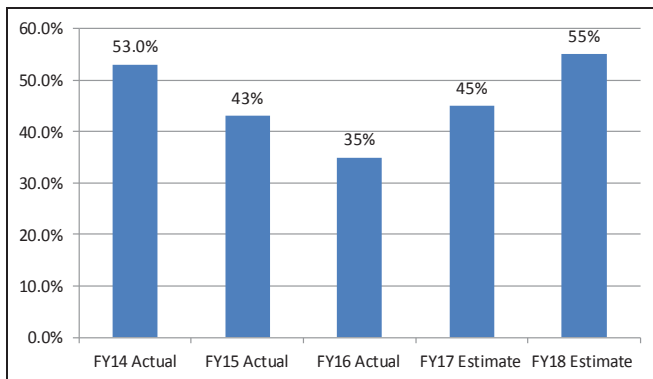
Pharmacy - provides pharmacy services to Mental Health, Public Health, and other County departments.

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

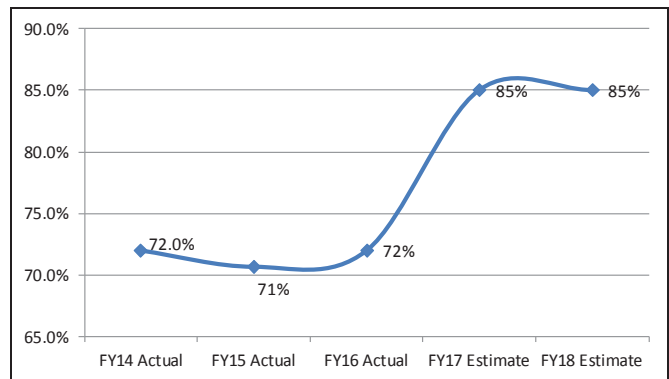
Current Initiatives:

- Provide division-specific orientation checklist for new employees and professional development via trainings, webinars, and in-service education
- Maintain and update the public health website, existing public health brochures and handouts and phone tree scripts and call routing; train program media spokespersons
- Assess clinic workflows; complete application for State Practice Management Team Onsite Assistance
- Reinstate and train Department QI Team
- Increase community participation in the Community Health Assessment process, Health Education opportunities with WS/FCS and local colleges and universities

Performance Measures:

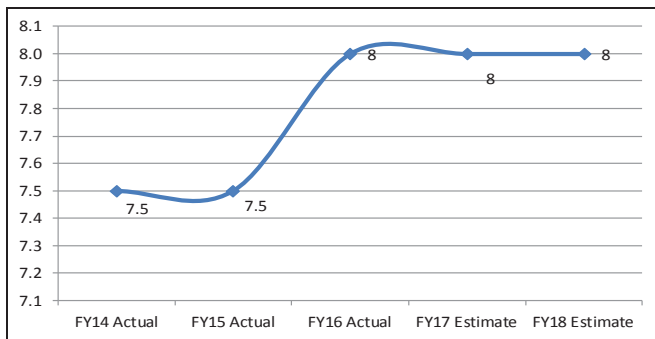


Percentage of Required Food & Lodging Inspections

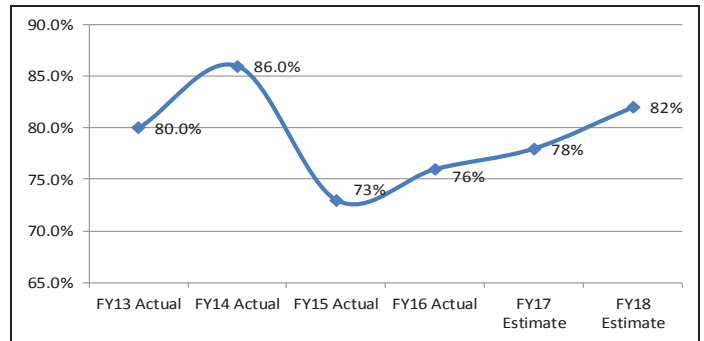


WIC Participants Initiating Breastfeeding

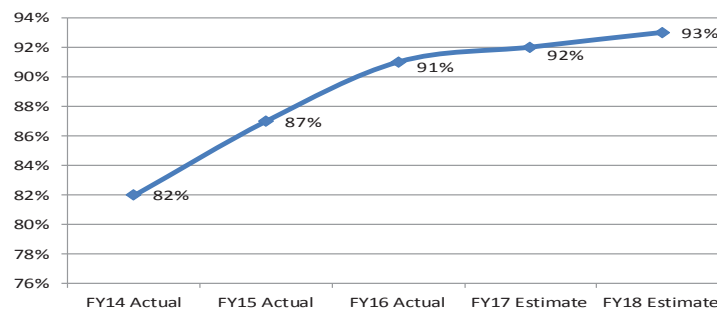
PUBLIC HEALTH



Average Wait for Improvement Permit in days



% of Medicaid Patients served at Cleveland Ave. Dental Clinic



% of Children Immunized by Age 23 Months

Budget Highlights: The FY18 Recommended budget for Public Health reflects a significant net County dollars increase over FY17 adopted budget. The net recommended change budget to budget is \$3,306,810 or 37.9% with the majority of the increase due to lower revenue projections. Due to the merger of Cardinal and CenterPoint Human Services, there is a change in how Pharmacy expenses for Behavioral Health drugs are accounted. In past years, the County allocated funds for the maintenance of effort for mental health services to CenterPoint and operated a pharmacy through Public Health. "County in-kind" services included pharmacy, fleet, and print services and were used as to increase the county's "contribution" for mental health. For pharmacy, staff purchased the Behavioral Health drugs and sent CenterPoint an invoice each month for the amount purchased. CenterPoint would then send a check to the County for those purchased drugs. In essence, CenterPoint paid the County back with County dollars. Once Cardinal came on, they simply requested that the County continue operating the pharmacy and purchasing behavioral health drugs but does not remit payment to the county for those in-kind services. For FY18, there is a significant impact to revenue (\$1.8 million loss). In addition to the Pharmacy revenue change, there is an issue between the State Department of Public Health and DMA and CMS regarding Medicaid cost settlement dollars. Several program divisions within Public Health receive Medicaid cost settlement based on prior year allowable activities. For FY18, the revenue shown for cost settlement is substantially less than budgeted current year (\$1,018,433 less than FY17). There is hope that the issues will be resolved in June, however, this issue has gone on for several years. The basic issue revolves around how Public Health departments account for some activities. There are other revenue decreases as well including KBR grant funds for the Nurse Family Partnership Program (NFP) and the Dental Clinic.

On the expenditure side, the FY18 Recommended budget increases only \$157,962 or 0.7%. Funding for NFP is at \$250,000 which is the amount KBR is willing to provide for FY18. There is an Alternate Service Level request for the remaining program need (\$404,000 to sustain the program in its current form). Two (2) additional grants ended that eliminated one vacant position. Personal Services for FY18 increase by \$677,117 (4%) and operating decreasing by \$519,155 (7.6%). Included in the recommended budget is the continuation of the four (4) part time Environmental Health Specialists added mid-year to assist in addressing the backlog and workload increase for restaurant and other inspections.

PUBLIC HEALTH

PROGRAM SUMMARY

| | FY 15-16 Actual | FY 16-17 | | Request | FY 17-18 Recommend | Adopted |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | | Original | Estimate | | | |
| Administration | 1,861,527 | 2,197,669 | 1,984,958 | 2,579,693 | 2,568,713 | |
| Lab Services | 534,010 | 512,008 | 545,998 | 617,588 | 594,538 | |
| Environmental Health | 2,071,049 | 2,492,006 | 2,309,834 | 2,966,425 | 2,593,953 | |
| Personal Health & Nursing | 9,941,265 | 11,970,620 | 10,358,645 | 12,381,195 | 11,817,918 | |
| WIC | 2,174,092 | 2,047,209 | 2,112,438 | 2,060,177 | 2,054,877 | |
| Pharmacy | 3,013,744 | 3,512,453 | 3,469,037 | 3,814,986 | 3,014,686 | |
| Dental Clinic | 905,406 | 1,035,792 | 1,008,262 | 1,235,755 | 1,165,729 | |
| Total | <u>20,501,093</u> | <u>23,767,757</u> | <u>21,789,172</u> | <u>25,655,819</u> | <u>23,810,414</u> | |

| | FY 15-16 Actual | FY 16-17 | | Request | FY 17-18 Recommend | Adopted |
|--|--------------------|----------|----------|---------|-----------------------|---------|
| | | Original | Estimate | | | |

EXPENDITURES

Personal Services

| | | | | | | |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| Salaries & Wages | 10,855,714 | 12,149,863 | 11,183,410 | 13,200,261 | 12,692,120 | |
| Other Employee Comp. | 3,511 | 3,820 | 3,949 | 3,800 | 3,800 | |
| Employee Benefits | 4,186,432 | 4,782,620 | 4,427,113 | 5,068,047 | 4,870,500 | |
| Board Compensation | 1,620 | 2,700 | 2,000 | 2,700 | 2,700 | |
| Total Personal Services | <u>15,047,277</u> | <u>16,939,003</u> | <u>15,616,472</u> | <u>18,274,808</u> | <u>17,569,120</u> | |

Operating Expenditures

| | | | | | | |
|------------------------------|-------------------------|-------------------------|-------------------------|--|-------------------------|--|
| Professional Fees | 608,267 | 686,452 | 743,593 | 709,089 | 700,589 | |
| | | | | <i>Temporary Help, lab fees, medical fees.</i> | | |
| Maintenance Service | 58,801 | 64,440 | 58,807 | 95,548 | 86,738 | |
| | | | | <i>Equipment maintenance, solid waste disposal, other maintenance.</i> | | |
| Rent | 84,216 | 82,722 | 76,549 | 85,322 | 85,322 | |
| | | | | <i>Equipment rental, space rental for Administration & Dental Clinic.</i> | | |
| Utility Services | 7,796 | 8,000 | 8,763 | 8,120 | 8,120 | |
| | | | | <i>Water & sewer.</i> | | |
| Other Purchased Services | 641,934 | 625,982 | 615,058 | 661,397 | 599,889 | |
| | | | | <i>Advertising, printing, telephone, insurance premiums, contracts.</i> | | |
| Training & Conference | 128,044 | 219,076 | 165,270 | 229,744 | 195,456 | |
| | | | | <i>Travel and personal mileage.</i> | | |
| General Supplies | 158,625 | 199,132 | 144,854 | 192,063 | 176,008 | |
| | | | | <i>General supplies, small equipment, books & subscriptions, office supplies, postage.</i> | | |
| Energy | 86,028 | 79,905 | 78,402 | 86,365 | 86,365 | |
| | | | | <i>Electricity and natural gas.</i> | | |
| Operating Supplies | 980,839 | 1,323,817 | 1,184,180 | 1,237,849 | 1,184,869 | |
| | | | | <i>Software, audio visual supplies, medical supplies, other operating supplies.</i> | | |
| Inventory Purchases | 2,553,948 | 3,000,000 | 3,000,000 | 3,300,000 | 2,500,000 | |
| | | | | <i>Pharmacy inventory.</i> | | |
| Other Operating Costs | 48,488 | 537,129 | 87,032 | 398,738 | 392,938 | |
| | | | | <i>Memberships & dues, insurance claims.</i> | | |
| Total Operating Exps. | <u>5,356,986</u> | <u>6,826,655</u> | <u>6,162,508</u> | <u>7,004,235</u> | <u>6,016,294</u> | |

Contingency

0 **0** **0** **225,000** **225,000**
Reserve for Stepping Up Initiative- behavioral health dollars.

Capital Outlay

96,830 **2,099** **10,192** **151,776** **0**

Total Expenditures

20,501,093 **23,767,757** **21,789,172** **25,655,819** **23,810,414**

Cost-Sharing Expenses

456,538 630,843 610,580 646,355 632,052

Contra-Expenses

(161,714) (160,000) (160,000) (160,000) (160,000)

REVENUES

13,036,991 **15,047,868** **10,687,119** **11,890,841** **11,836,044**

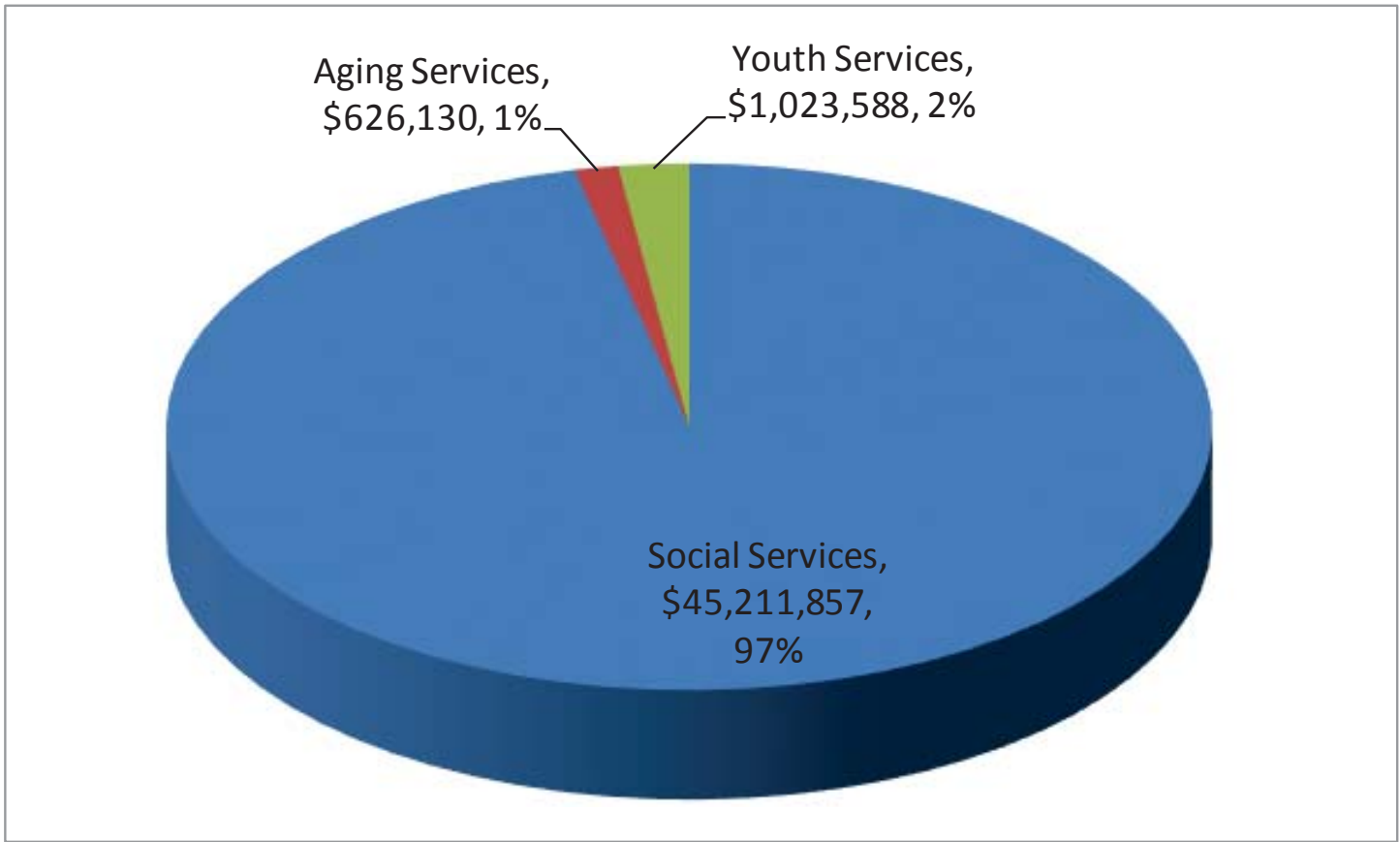
POSITIONS (FT/PT)

265/11 260/11 260/15 268/15 261/15

CYE: +4PT EH Specialists - facilities/restaurant inspectors. FY18 Rec.: Delete 1FT grant psn; +2 positions - Stepping Up

SOCIAL SERVICES SERVICE AREA

Social Services Service Area - \$46.9 million or 11.1% of General Fund Expenditures



Operating Goals & Objectives:

Create a community that is safe/healthy. 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, & 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. Providing in-home aid workers and case managers to help elderly clients stay at home instead of relocating them 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/Income Support

- 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:

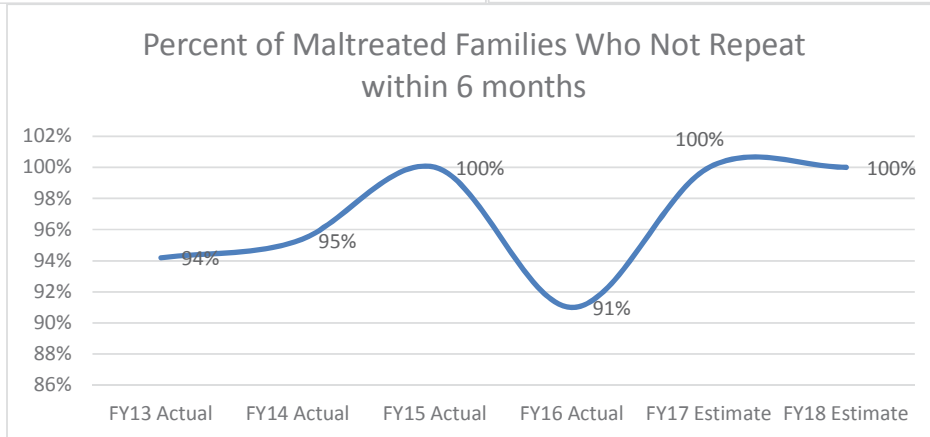
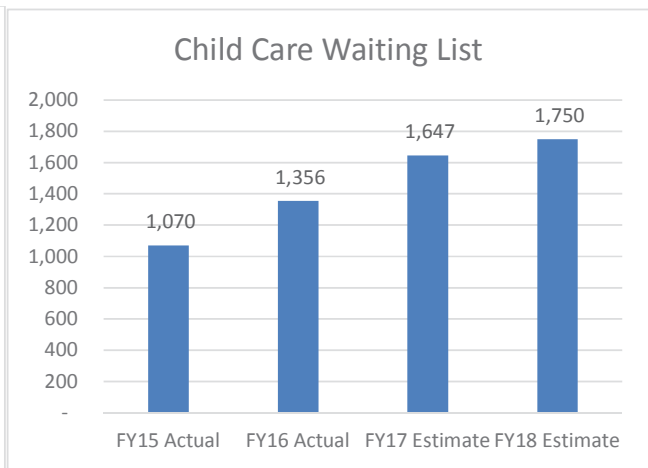
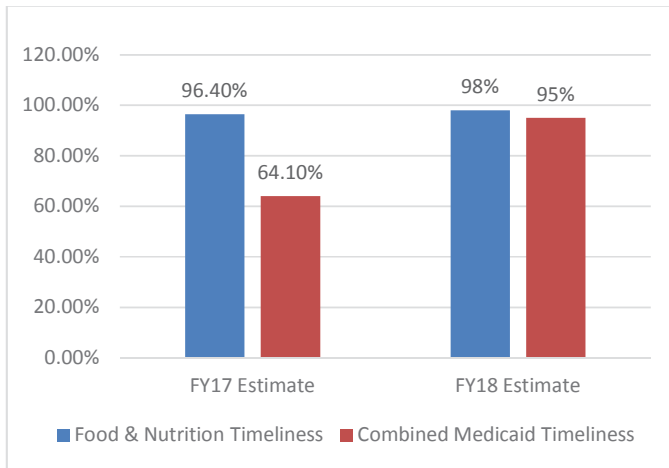
Income Support - provides food benefits; day care subsidies; Work First cash assistance

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; Adoption Services

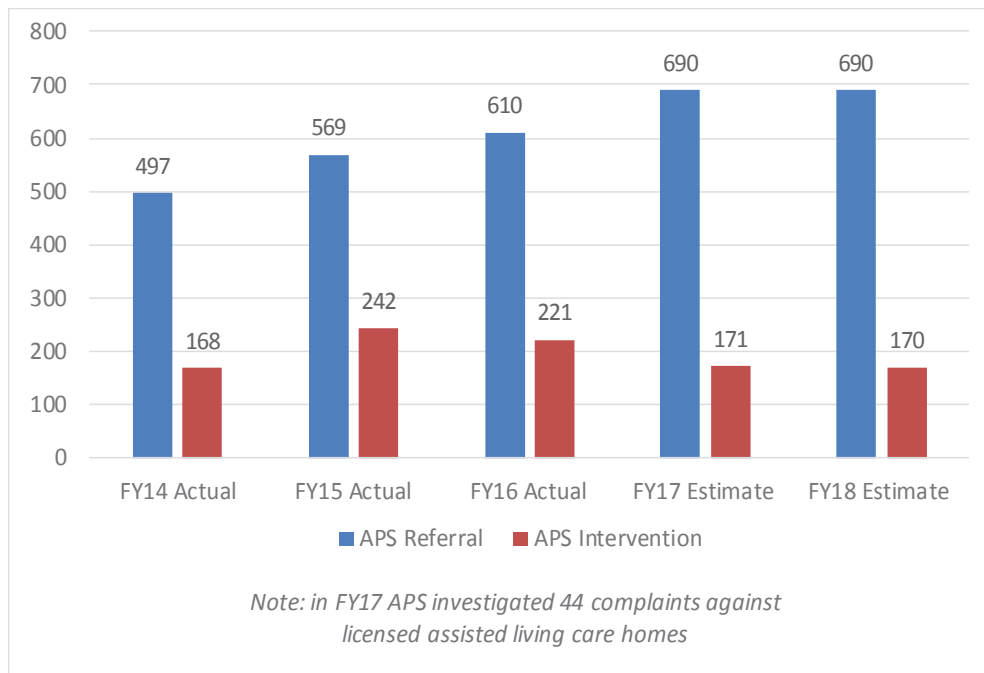
Adult Services - provides Adult Protective Services; intake assistance; in-home care, counseling, case management, and personal aide; placement with families or assisted living; guardianship of those determined to be wards by the Clerk of Court; inspection and monitoring of all licensed adult care facilities,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

Other Services: provides assistance with establishing and collection of child support payments; Energy Assistance programs

Performance Measures:



SOCIAL SERVICES



Budget Highlights: The FY18 Recommended Budget for Department of Social Services is a continuation budget. Furthermore, operating and personal service costs reflect only inflationary changes, with the exception of an increase to the Travel and Training budget for required CPS Social Worker training. Major changes at the NCDHHS in its handling of pass-through money for Non-Emergency Medicaid Transportation and Child Care Subsidies are affecting the County’s Budget. Beginning in July 2017, the County will no longer receive pass-through funding for Non-Emergency Medicaid Transportation, totaling \$1.95 million. Additionally, the County has been advised to only budget one quarter’s worth of Child Care Subsidy payments, as the State will begin making direct payments in October 2017. The total impact of the Child Care Subsidy change is \$10,017,513. The County will continue to administer these programs and receive reimbursement for their administration, however, the vendor payments will no long be pass-through. Although these represent major changes to the Department of Social Services’ budget, they do not impact the net county dollar expenditures to the department. Included in Requested budget and in the Alternative Service Level, is an additional \$429,740 in expenditures and \$153,588 in revenues for 5 Senior Social Workers and 1 Senior Social Worker Supervisor in Child Protective Services, and 1 Senior Social Work in Adult Protective Services.

PROGRAM SUMMARY

| | FY 15-16 Actual | FY 16-17 | | FY 17-18 | | |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | | Original | Estimate | Request | Recommend | Adopted |
| Administration | 3,876,921 | 4,034,169 | 4,013,048 | 4,250,257 | 4,231,907 | |
| Income Support | 27,655,528 | 30,537,674 | 30,023,938 | 18,865,220 | 18,790,220 | |
| Family & Children Services | 9,409,922 | 11,456,808 | 10,819,379 | 12,101,506 | 12,101,506 | |
| Adult Services | 9,899,410 | 9,901,175 | 10,082,069 | 10,088,224 | 10,088,224 | |
| Total | <u>50,841,781</u> | <u>55,929,826</u> | <u>54,938,434</u> | <u>45,305,207</u> | <u>45,211,857</u> | |

SOCIAL SERVICES

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 17,327,166 | 19,286,258 | 18,544,704 | 20,627,628 | 20,318,373 | |
| Employee Benefits | 524 | 0 | 522 | 0 | 0 | |
| Other Employee Benefits | 7,274,550 | 8,337,425 | 8,673,327 | 8,665,346 | 8,529,861 | |
| Board Compensation | 50 | 1,250 | 1,250 | 1,250 | 1,250 | |
| Total Personal Services | 24,602,290 | 27,624,933 | 27,219,803 | 29,294,224 | 28,849,484 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 664,484 | 486,500 | 544,120 | 505,500 | 505,500 | |
| | | | | | | <i>Includes medical tests & temporary help for Food & Nutrition, Medicaid, Low Income Energy Assistance & CPS.</i> |
| Maintenance Service | 5,846 | 8,500 | 8,500 | 15,400 | 15,400 | |
| Rent | 6,455 | 8,500 | 34,000 | 8,500 | 8,500 | |
| | | | | | | <i>Parking for court cases.</i> |
| Utility Services | 21,421 | 31,000 | 31,000 | 31,000 | 31,000 | |
| Construction Services | 117 | 35,000 | 35,000 | 0 | 0 | |
| Other Purchased Services | 1,039,239 | 1,396,650 | 1,420,176 | 1,466,376 | 1,466,376 | |
| | | | | | | <i>Insurance premiums, microfilm, food stamp service charges.</i> |
| Training & Conference | 75,855 | 71,500 | 92,447 | 108,215 | 108,215 | |
| | | | | | | <i>Includes mandatory CPS training & personal mileage for care-givers.</i> |
| General Supplies | 191,249 | 291,850 | 300,899 | 315,550 | 217,200 | |
| Energy | 293,968 | 240,000 | 240,000 | 240,000 | 240,000 | |
| Operating Supplies | 20,307 | 43,600 | 44,173 | 44,364 | 34,364 | |
| Support & Assistance | 22,763,975 | 24,905,898 | 24,217,721 | 13,213,243 | 13,213,243 | |
| | | | | | | <i>Daycare, Special Assistance, Foster Care, WorkFirst Projects, Medicaid admin./transp.</i> |
| Other Operating Costs | 936,245 | 460,000 | 424,700 | 460,000 | 460,000 | |
| | | | | | | <i>Insurance claims and other supplies.</i> |
| Total Operating Exps. | 26,019,161 | 27,978,998 | 27,392,736 | 16,408,148 | 16,299,798 | |
| Payments T/O Agencies | 220,330 | 325,895 | 325,895 | 62,575 | 62,575 | |
| TOTAL EXPENDITURES | <u>50,841,781</u> | <u>55,929,826</u> | <u>54,938,434</u> | <u>45,764,947</u> | <u>45,211,857</u> | |
| Cost-Sharing Expenses | 1,881,875 | 1,670,632 | 1,662,761 | 1,655,275 | 1,655,275 | |
| REVENUES | <u>37,963,045</u> | <u>41,103,596</u> | <u>41,521,753</u> | <u>29,726,072</u> | <u>29,721,950</u> | |
| POSITIONS (FT/PT) | 501/5 | 501/5 | 501/5 | 508/5 | 501/5 | |

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:

Aging Services – Aging Services ensures high-quality independent living for Forsyth County’s vulnerable elderly through contracting with area non-profit agencies to provide services including: adult day care; Meals-on-Wheels; In-home care; and group lunches. The County's funding helps pay for the support of approximately 20,000 meals annually for elderly residents through its contract with Senior Services, Inc.

Transaid/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 Transaid'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

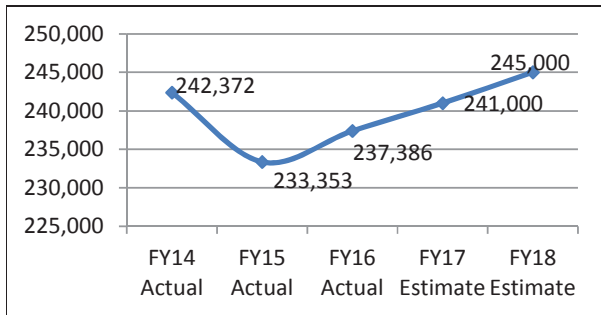
themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

Adult Daycare – Senior Services provides adult daycare services through the Tab Williams Center. Additional funding, which passes through DSS, supports Adult Daycares 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.

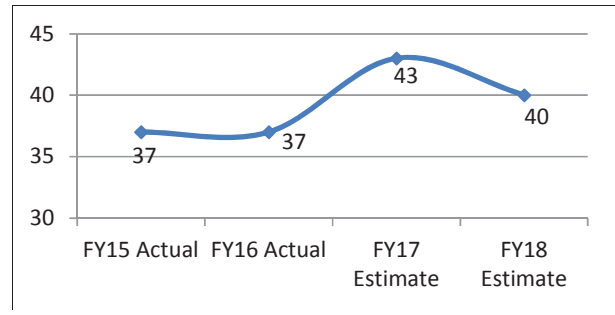
Shepherd's Center – The Shepherd’s Center of Greater Winston-Salem provides transportation services, respite and visitation and services, and minor home repairs. The Shepherd’s Center of Kernersville provides senior fitness and enrichment programs, dental clinics, and tax preparation services.

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 Block Grant. For FY18, Senior Services has requested \$339,209 in HCCBG support and DSS has requested \$338,719, however both agencies will be providing different levels of care of different individuals. In the FY18 Recommended Budget, DSS has 22 In-Home Aides budgeted at a cost of \$826,348.

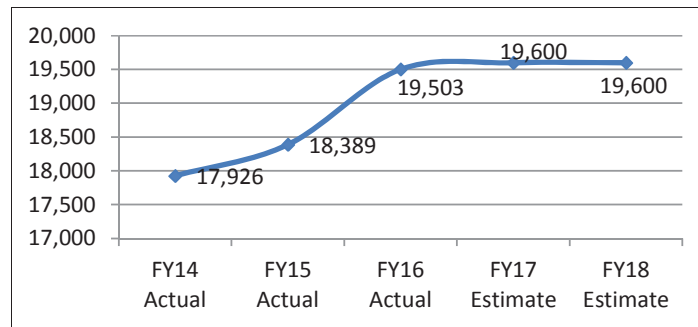
Performance Measures:



Meals on Wheels Delivered



People on Meals on Wheels Waitlist



Tab Williams Adult Day Care Attendance

AGING SERVICES

Budget Highlights: The FY18 Recommend budget for Aging Services provides funding for the Shepherd's Centers of Winston-Salem and Kernersville and Senior Services, Inc. for the Meals-on-Wheels program. There are two provisions for Trans-aid services through the Winston-Salem Transit Authority - a) payments based on the City of Winston-Salem's estimates per the Cooperative Services Funding Agreement and 2) Pass-through Rural Operating Assistance Program funds. The recommended funding for this cost center is not an increase in County dollars but a shift of the accounting of the County allocation for Transaid from Social Services to Aging Services to better account for the funds. There is \$1,500 added to this budget for travel expenses related to the reimbursing travel for the County's representatives to the North Carolina Senior Tar Heel Legislature which convenes quarterly.

The Recommended budget includes: \$370,000 for Senior Services - \$320,000 to support Meals on Wheels and the remaining \$50,000 for general operating support; \$50,000 for the Shepherd's Centers - \$30,000 for the Greater Winston-Salem Center and \$20,000 for the Kernersville Center. There was an Alternate Service Level request for enhanced funding for the Shepherd's Centers in the amount of \$25,000.

PROGRAM SUMMARY

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
| Aging Services | 494,282 | 624,630 | 582,374 | 914,450 | 889,450 | |
| Total | <u>494,282</u> | <u>624,630</u> | <u>582,374</u> | <u>914,450</u> | <u>889,450</u> | |

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
| EXPENDITURES | | | | | | |
| <i>Payments T/O Agencies</i> | | | | | | |
| Non-employee Expense | 0 | 0 | 0 | 1,500 | 1,500 | |
| Senior Services, Inc. | 325,000 | 370,000 | 370,000 | 370,000 | 370,000 | |
| Shepherd's Center | 25,000 | 50,000 | 50,000 | 75,000 | 50,000 | |
| Transaid - ROAP Grant | 144,282 | 204,630 | 162,374 | 204,630 | 204,630 | |
| Transaid - County | 0 | 0 | 0 | 263,320 | 263,320 | |
| TOTAL EXPENDITURES | <u>494,282</u> | <u>624,630</u> | <u>582,374</u> | <u>914,450</u> | <u>889,450</u> | |
| REVENUES | <u>144,282</u> | <u>200,000</u> | <u>162,374</u> | <u>200,000</u> | <u>200,000</u> | |

YOUTH SERVICES

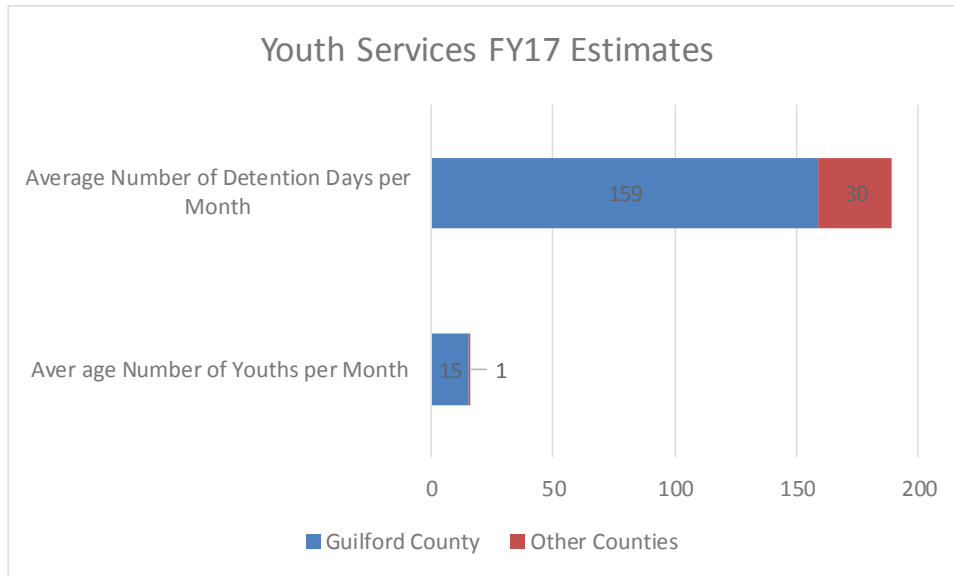
Department Mission: To provide secure short-term care to juveniles who are accused or adjudicated pending court action.

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

Program Descriptions:

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

Performance Measures:



Budget Highlights: The FY18 Youth Services Recommended budget includes funding for payments for placing Forsyth County juveniles in facilities operated by the State or other counties. Also included in this cost center is the Juvenile Crime Prevention Council (JCPC) budget which is 100% State-funded. The total JCPC allocation is \$738,108 with \$15,500 included for administrative services. The administrative functions are performed by the Budget & Management staff.

JCPC expenditures are budgeted in the Payments to Other Agencies line until the JCPC Plan is approved by the Board of County Commissioners. Revenue for the administrative function of JCPC (\$15,500) was moved to the Budget & Management department in FY17. Also included in this cost center is a State pass-through of Governor's Crime Commission grant funds for Insight Human Services. The grant crosses two fiscal years and the match is provided by the State Department of Public Safety.

PROGRAM SUMMARY

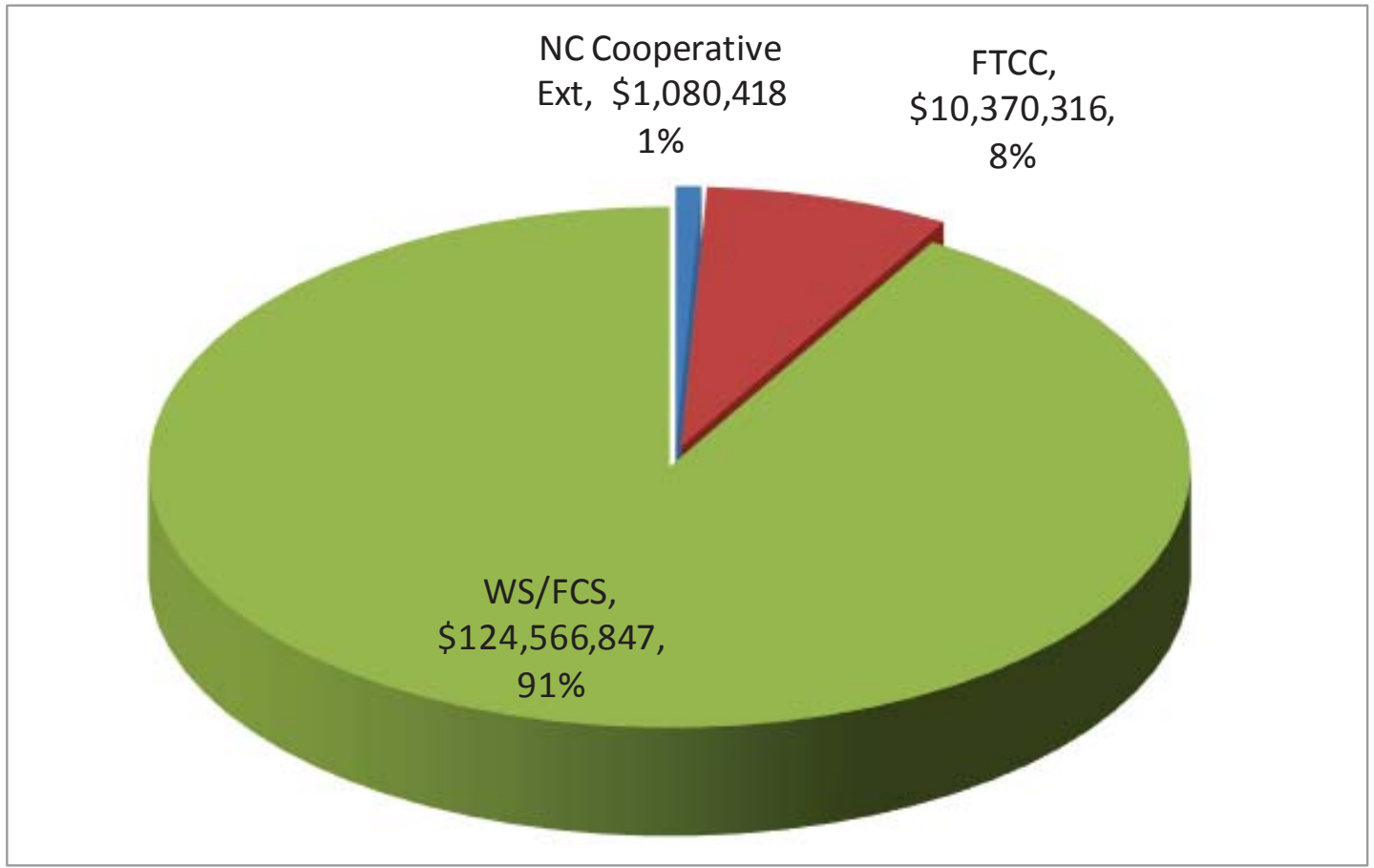
| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Youth Services | 558,454 | 292,800 | 291,336 | 285,480 | 285,480 | |
| JCPC Administration | 719,211 | 713,108 | 619,325 | 738,108 | 738,108 | |
| Total | <u>1,277,665</u> | <u>1,005,908</u> | <u>910,661</u> | <u>1,023,588</u> | <u>1,023,588</u> | |

YOUTH SERVICES

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------|-------------------------|-------------------------|-----------------------|--|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 310,317 | 9,376 | 12,826 | 0 | 0 | |
| Other Employee Benefits | 4,753 | 0 | 0 | 0 | 0 | |
| Employee Benefits | 85,366 | 5,624 | 7,044 | 0 | 0 | |
| Total Personal Services | 400,436 | 15,000 | 19,870 | 0 | 0 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 16,844 | 0 | 0 | 0 | 0 | |
| Maintenance Service | 322 | 0 | 0 | 0 | 0 | |
| Utility Services | 1,329 | 0 | 0 | 0 | 0 | |
| Other Purchased Services | 149,405 | 292,800 | 291,336 | 285,480 | 285,480 | |
| | | | | <i>Includes food service contract & out-of-county placement costs.</i> | | |
| General Supplies | 410 | 200 | 0 | 0 | 0 | |
| Energy | 6,130 | 0 | 0 | 0 | 0 | |
| Operating Supplies | 770 | 300 | 0 | 0 | 0 | |
| Other Operating Costs | 4,411 | 0 | 0 | 0 | 0 | |
| Total Operating Exps. | 179,621 | 293,300 | 291,336 | 285,480 | 285,480 | |
| Contingency | 0 | 697,608 | 0 | 713,108 | 713,108 | |
| Payments T/O Agencies | 697,608 | 0 | 649,455 | 25,000 | 25,000 | |
| | | | | <i>FY17 Estimate (\$50k) & FY18 (\$25k) includes GCC pass-through grant to Insight Human Services.</i> | | |
| TOTAL EXPENDITURES | <u>1,277,665</u> | <u>1,005,908</u> | <u>960,661</u> | <u>1,023,588</u> | <u>1,023,588</u> | |
| Cost-Sharing Expenses | 7,858 | 0 | 704 | 0 | 0 | |
| REVENUES | <u>788,992</u> | <u>698,108</u> | <u>713,026</u> | <u>722,608</u> | <u>722,608</u> | |
| | | | | <i>\$15,500 of the \$713,108 fallocation in Budget & Management Office budget for admin support.</i> | | |
| | | | | <i>FY17 Estimate (\$50k) & FY18 Recomm (\$25k) includes GCC pass-through grant funds</i> | | |

EDUCATION SERVICE AREA

Education Service Area - \$136.0 million or 32.4% of General Fund Expenditures



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 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.
- d. Providing training and advice to improve farm and agri-business profitability, environmental quality and urban horticulture.
- 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 & 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 lives, land, and economy of Forsyth County Citizens

Goals:

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

Conservation and Natural Resources – assist farmers and urban residents with soil and water conservation practices.

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

Program Descriptions:

Conservation and Natural Resources - 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.

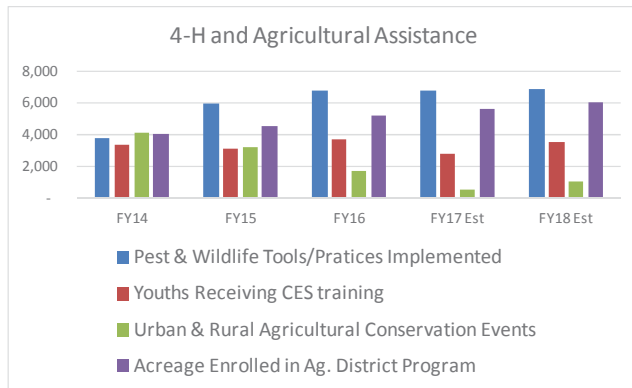
Community Development - teaches leadership and community development to build community and through community gardens increases access to healthy, local food.

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

Current Initiatives:

- Provide Training and support to traditional farmers, new and local food producers, and home gardeners
- Provide technical assistance and support to utilize state cost share funds for establishment of soil and water conservation practices
- Provide education and technical assistance to community gardens and neighborhoods

Performance Measures



Budget Highlights: The FY18 Recommended Budget for Cooperative Extension is a County dollar decrease of \$20,133, or 1.8% from FY17. Several factors are driving department expenditures, including: equipment repairs, additional support for community gardens, and annualized increases salaries and benefits. Changes to department revenues include a loss of funding to the EFNEP position from NCATSU (approved in FY17 Budget). The Farmland Preservation grant was also exhausted in FY17. Furthermore, NCSU is reconsidering the role of the Natural Resources Extension Agent, which affects both revenues and Contractual Services.

PROGRAM SUMMARY

| | FY 15-16 | | FY 16-17 | | FY 17-18 | |
|----------------------------|-----------------------|-------------------------|-----------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Administration | 74,384 | 98,445 | 64,506 | 120,040 | 120,040 | |
| Soil & Water | 100,040 | 141,093 | 135,688 | 136,381 | 136,381 | |
| Forestry | 64,951 | 51,072 | 51,072 | 51,575 | 51,575 | |
| Agricultural Assistance | 254,298 | 332,535 | 214,513 | 299,228 | 299,228 | |
| Family & Consumer Sciences | 128,896 | 173,583 | 101,711 | 170,762 | 170,762 | |
| Community Development | 93,125 | 127,940 | 126,000 | 111,015 | 110,015 | |
| Youth Development | 93,381 | 99,415 | 85,537 | 114,125 | 114,125 | |
| Ag Bldg. Maintenance | 32,602 | 42,684 | 41,650 | 44,049 | 44,049 | |
| Arboretum at Tanglewood | 72,124 | 33,619 | 33,947 | 34,078 | 34,078 | |
| TOTAL | <u>913,801</u> | <u>1,100,386</u> | <u>854,624</u> | <u>1,081,253</u> | <u>1,080,253</u> | |

N.C. COOPERATIVE EXTENSION

| | FY 15-16 Actual | FY 16-17 Original Estimate | | Request | FY 17-18 Recommend | Adopted |
|--------------------------------|--|------------------------------------|----------------|--|-----------------------|---------|
| EXPENDITURES | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 175,085 | 232,587 | 201,731 | 218,092 | 218,092 | |
| Employee Benefits | 148,872 | 178,306 | 114,892 | 172,253 | 172,253 | |
| Board Compensation | 155 | 400 | 300 | 400 | 400 | |
| Total Personal Services | 324,112 | 411,293 | 316,923 | 390,745 | 390,745 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 103 | 1,750 | 700 | 1,000 | 1,000 | |
| | | | | <i>Lab fees, interpreters for deaf program participants.</i> | | |
| Maintenance Service | 2,808 | 4,900 | 4,550 | 5,400 | 5,400 | |
| Rent | 2,266 | 3,350 | 2,600 | 3,350 | 3,350 | |
| | | | | <i>Space rental at Tanglewood Park.</i> | | |
| Utility Services | 1,841 | 2,354 | 2,000 | 2,389 | 2,389 | |
| | | | | <i>Water & sewer.</i> | | |
| Other Purchased Services | 349,301 | 423,279 | 271,894 | 411,340 | 411,340 | |
| | <i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone.</i> | | | | | |
| Training & Conference | 13,078 | 16,370 | 19,781 | 22,696 | 21,696 | |
| General Supplies | 29,032 | 43,608 | 41,253 | 48,148 | 48,148 | |
| | | | | <i>Office & general supplies, small equipment.</i> | | |
| Energy | 28,872 | 38,530 | 37,750 | 39,760 | 39,760 | |
| | | | | <i>Electricity and natural gas.</i> | | |
| Operating Supplies | 42,007 | 62,630 | 52,826 | 60,240 | 60,240 | |
| Other Operating Costs | 9,420 | 15,250 | 16,275 | 18,275 | 18,275 | |
| | | | | <i>Memberships, administration costs, insurance claims.</i> | | |
| Total Operating Exps. | 478,728 | 612,021 | 449,629 | 612,598 | 611,598 | |
| Contingency | 0 | 26,000 | 26,000 | 26,500 | 26,500 | |
| | | | | <i>SWCD Board misc. activities account.</i> | | |
| Payments T/O Agencies | 64,951 | 51,072 | 51,072 | 51,575 | 51,575 | |
| | | | | <i>County's share of Division of Forest Resources contract through NCDENR.</i> | | |
| Capital Projects | 46,010 | 0 | 0 | 0 | 0 | |
| Total Expenditures | 913,801 | 1,100,386 | 843,624 | 1,081,418 | 1,080,418 | |
| Cost-Sharing Expenses | 69,609 | 60,238 | 54,267 | 54,585 | 54,585 | |
| REVENUES | 219,412 | 307,431 | 250,364 | 268,397 | 268,397 | |
| POSITIONS (FT/PT) | 17/2 | 18/2 | 18/2 | 18/2 | 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 December 2016, three students in Forsyth Tech’s Interior Design Program took the top three awards in the Eastern Carolinas Chapter of the National Kitchen & Bath Association (NKBA) student design competition. The 2016-2017 competition focuses on an actual client bath renovation project that is intended to help a senior couple who recently downsized to Live in Place as they age over the next 10-15 years.

In October 2016 and March 2017, Forsyth Tech Computer Technology faculty and students sponsored a Computer Diagnostic Clinic, which was free and open to the public. The clinic is used as an opportunity to give students hands-on experience, applying the skills they have learned to practical training. Services offered included: computer diagnostics, minor computer repairs, virus removal, virus protection, spam removal, driver & system updates, and file system

clean-up or tune-up. While computers were being serviced, Forsyth Tech faculty held mini workshops addressing topics such as how to secure personal computers and create simple websites.

In Spring 2017, 53 recent graduates of the Associate Degree in Nursing (ADN) program sat for the National Council Licensure Examination for Registered Nurses (NCLEX-RN) and 52 passed on their first attempt. That’s a pass rate of 98 percent. Our Practical Nursing (PN) program’s 2015—2016 graduates recently took their national licensure exams and of the 45 test takers, 43 passed the exam on their first attempt, giving us a 96 percent pass rate. Finally, the Associate Degree in Nursing (ADN) program had 140 test takers, of which 133 passed the exam on their first attempt.

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

Budget Highlights: Forsyth Tech’s Recommended Budget for FY18 is \$183,194, or 1.8%, higher than the current year’s budget. This includes all of the requested increases for Forsyth Tech, except for increases in Personal Services, amounting to \$135,034. However, these funds have been included in Contingency. FTCC’s requested budget for increases in Personal Services (included in Contingency) includes a 2% increase for state paid employees and a 1% increase for non-state paid employees.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| General Administration | 1,475,796 | 1,532,529 | 1,663,601 | 1,630,590 | 1,630,590 | |
| Curriculum Instruction | 23,214,021 | 28,731,895 | 29,138,203 | 26,328,045 | 26,328,045 | |
| Non-Curriculum Instruction | 6,759,934 | 4,922,008 | 4,986,675 | 5,030,362 | 5,030,362 | |
| Plant Fund/Operation | 11,464,231 | 12,322,817 | 12,523,031 | 12,429,318 | 12,429,318 | |
| Institution | 46,985,342 | 35,469,099 | 35,402,806 | 39,936,834 | 39,936,834 | |
| Other Expenses | 10,189,967 | 8,555,464 | 8,841,166 | 8,452,436 | 8,452,436 | |
| Total | 100,089,291 | 91,533,812 | 92,555,482 | 93,807,585 | 93,807,585 | |
| County Share | 10,083,839 | 10,187,122 | 10,273,431 | 10,453,293 | 10,370,316 | |
| Current Expense | 9,627,839 | 9,732,122 | 9,818,431 | 9,998,293 | 9,915,316 | |
| Capital Outlay | 455,000 | 455,000 | 455,000 | 455,000 | 455,000 | |
| TOTAL | <u>10,082,839</u> | <u>10,187,122</u> | <u>10,273,431</u> | <u>10,453,293</u> | <u>10,370,316</u> | |

FORSYTH TECHNICAL COMMUNITY COLLEGE

| | FY 16-17 Budget | Request | FY 17-18 Recommend | Adopted |
|--|--------------------------|--------------------------|--------------------------|---------|
| <i>Personal Services</i> | | | | |
| Salaries | 1,510,585 | 1,563,909 | 1,533,244 | |
| Longevity | 144,142 | 149,232 | 146,305 | |
| Salary Supplements | 1,501,589 | 1,554,596 | 1,524,113 | |
| Fringe Benefits | 904,952 | 1,014,874 | 995,972 | |
| Training & Conference | 12,000 | 12,000 | 12,000 | |
| Work Study | 20,000 | 20,000 | 20,000 | |
| <i>Total Personal Services</i> | <i>4,093,268</i> | <i>4,314,611</i> | <i>4,231,634</i> | |
| <i>Contractual Services</i> | | | | |
| Legal Fees | 20,000 | 20,000 | 20,000 | |
| Maintenance Service | 399,651 | 403,648 | 403,648 | |
| Space Rental | 33,000 | 33,000 | 33,000 | |
| Telephone | 286,224 | 286,224 | 286,224 | |
| Electricity | 1,658,568 | 1,658,568 | 1,658,568 | |
| Water | 142,434 | 149,556 | 149,556 | |
| Natural Gas | 663,188 | 676,452 | 676,452 | |
| Insurance | 639,354 | 645,748 | 645,748 | |
| Janitorial | 908,836 | 917,925 | 917,925 | |
| Grounds | 146,107 | 147,569 | 147,569 | |
| Security | 350,000 | 353,500 | 353,500 | |
| <i>Total Contractual Services</i> | <i>5,247,362</i> | <i>5,292,190</i> | <i>5,292,190</i> | |
| <i>Supplies & Materials</i> | | | | |
| Custodial Supplies | 213,265 | 213,265 | 213,265 | |
| Maintenance Supplies | 159,414 | 159,414 | 159,414 | |
| Auto Parts & Supplies | 18,813 | 18,813 | 18,813 | |
| <i>Total Supplies & Materials</i> | <i>391,492</i> | <i>391,492</i> | <i>391,492</i> | |
| Total Direct Expense | <u>9,732,122</u> | <u>9,998,293</u> | <u>9,915,316</u> | |
| Capital Outlay (ongoing) | 455,000 | 455,000 | 455,000 | |
| GRAND TOTAL | <u>10,187,122</u> | <u>10,453,293</u> | <u>10,370,316</u> | |

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

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

Program Descriptions:

Instructional Programs - 1) regular instructional covers instructional activities designed to prepare students as citizens, family members and employees; 2) special instructional covers pupils with special needs; 3) co-curricular instructional 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 provide 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 FY18 Recommended budget for WSFCS provides an increase of \$3,165,773, or 2.6% over the Current Year Original 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. The "Overview of Changes in Revenues, Expenditures, and County Dollars" section of the Budget Document provides the funding formula calculations for FY18.

Included in this budget is a transfer of \$1,735,000 to a Capital Maintenance Capital Project Ordinance to be used for life cycle replacements including chillers, roof replacements, and HVAC repairs.

Also listed below 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.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Instructional Programs | 62,739,340 | 66,078,183 | 64,527,057 | 67,016,758 | 67,459,618 | |
| Support Services | 41,831,108 | 40,865,949 | 43,023,761 | 42,075,410 | 42,353,452 | |
| Ancillary Services | 407,560 | 433,876 | 419,173 | 435,471 | 438,349 | |
| Non-Programmed Charges | 5,400,000 | 5,400,000 | 5,553,870 | 5,500,000 | 5,536,345 | |
| Capital Program | 7,877,913 | 8,623,066 | 7,877,213 | 8,779,083 | 8,779,083 | |
| Total | <u>118,255,921</u> | <u>121,401,074</u> | <u>121,401,074</u> | <u>123,806,722</u> | <u>124,566,847</u> | |
| Current Expense | 110,378,008 | 112,778,008 | 113,523,861 | 115,027,639 | 115,787,764 | |
| Capital Outlay | 7,877,913 | 8,623,066 | 7,877,213 | 8,779,083 | 8,779,083 | |
| Debt Service | 38,991,434 | 40,337,307 | 39,849,229 | 44,143,607 | 44,143,607 | |
| Total | <u>157,247,355</u> | <u>161,738,381</u> | <u>161,250,303</u> | <u>167,950,329</u> | <u>168,710,454</u> | |

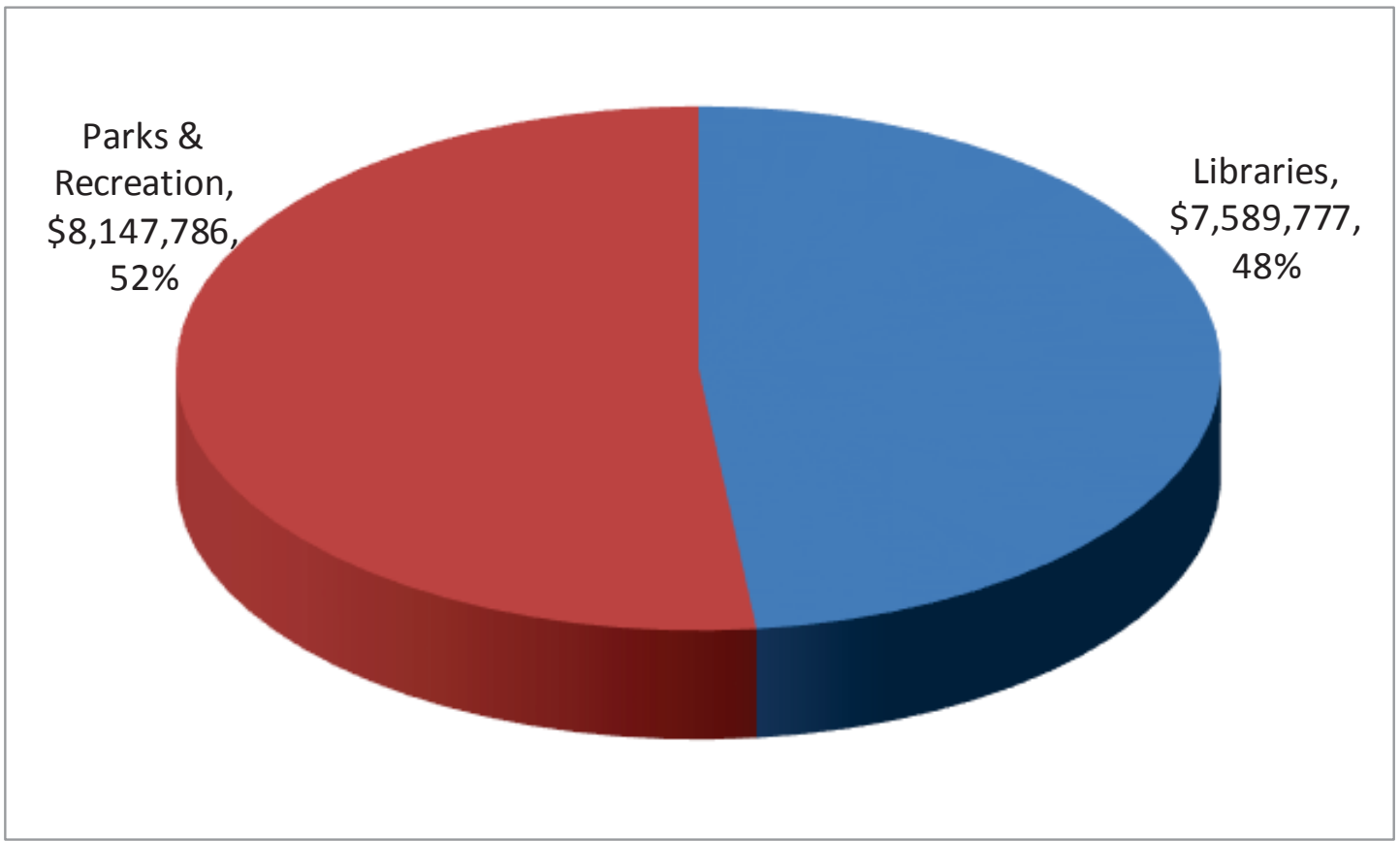
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

| | FY 15-16 | FY 16-17 | | | FY 17-18 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Original | Estimate | Request | Recommend |
| | | | | | Adopted |
| <u>Instructional Programs</u> | | | | | |
| Regular | 35,173,448 | 35,725,485 | 36,175,692 | 36,573,042 | 36,814,724 |
| Special Population | 4,793,881 | 5,261,219 | 4,930,480 | 5,405,314 | 5,441,033 |
| Alternative | 1,572,100 | 1,644,987 | 1,616,896 | 1,552,590 | 1,562,850 |
| School Leadership | 7,189,655 | 7,584,549 | 7,394,520 | 7,771,856 | 7,823,214 |
| Co-Curricular | 4,052,676 | 3,888,462 | 4,168,154 | 3,885,904 | 3,911,583 |
| School Based Support | 9,957,580 | 11,973,481 | 10,241,315 | 11,828,052 | 11,906,214 |
| Total Instructional Programs | 62,739,340 | 66,078,183 | 64,527,057 | 67,016,758 | 67,459,618 |
| <u>Support Services</u> | | | | | |
| Support & Development | 1,103,715 | 1,198,164 | 1,135,865 | 1,225,636 | 1,233,735 |
| Special Population Support | 676,017 | 697,407 | 695,280 | 535,118 | 538,654 |
| Alternative Programs Support | 391,937 | 400,457 | 403,105 | 269,951 | 271,735 |
| Technology Support | 2,890,090 | 2,970,442 | 2,972,441 | 2,860,952 | 2,879,858 |
| Operational Support | 27,962,233 | 27,103,979 | 28,759,000 | 28,854,286 | 29,044,961 |
| Financial & HR | 4,568,120 | 4,269,798 | 4,698,286 | 4,077,339 | 4,104,283 |
| Accountability | 969,980 | 1,007,719 | 997,619 | 853,785 | 859,427 |
| System-Wide Pupil Support | 842,610 | 769,207 | 866,620 | 766,243 | 771,306 |
| Policy, Leadership & PR | 2,426,406 | 2,448,776 | 2,495,545 | 2,632,100 | 2,649,493 |
| Total Support Services | 41,831,108 | 40,865,949 | 43,023,761 | 42,075,410 | 42,353,452 |
| <u>Ancillary Services</u> | | | | | |
| Community Services | 382,560 | 405,876 | 393,461 | 419,471 | 422,243 |
| Nutrition Services | 25,000 | 28,000 | 25,712 | 16,000 | 16,106 |
| Total Ancillary Services | 407,560 | 433,876 | 419,173 | 435,471 | 438,349 |
| <u>Non-Programmed Charges</u> | | | | | |
| Charter Schools | 5,400,000 | 5,400,000 | 5,553,870 | 5,500,000 | 5,536,345 |
| Total Non-Programmed Charges | 5,400,000 | 5,400,000 | 5,553,870 | 5,500,000 | 5,536,345 |
| Total Current Expense | 110,378,008 | 112,778,008 | 113,523,861 | 115,027,639 | 115,787,764 |
| <u>Capital Outlay</u> | | | | | |
| Regular | 2,354,710 | 4,968,923 | 2,354,710 | 4,424,171 | 4,424,171 |
| Special Population | 0 | 0 | 0 | 0 | 0 |
| School Based Support | 6,917 | 0 | 6,917 | 0 | 0 |
| Technology Support | 1,490,331 | 34,000 | 1,490,331 | 68,504 | 68,504 |
| Operational Support | 2,207,255 | 1,882,643 | 2,207,255 | 2,543,408 | 2,543,408 |
| Accountability | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Policy, Leadership & PR | 700 | 0 | 0 | 0 | 0 |
| System Wide | 81,500 | 1,000 | 81,500 | 6,500 | 6,500 |
| Tfr to Schools Maint. CPO | 1,735,000 | 1,735,000 | 1,735,000 | 1,735,000 | 1,735,000 |
| Total Capital Outlay | 7,877,913 | 8,623,066 | 7,877,213 | 8,779,083 | 8,779,083 |
| Total | 118,255,921 | 121,401,074 | 121,401,074 | 123,806,722 | 124,566,847 |

| | <u>2015-2016</u> | <u>2016-2017</u> | <u>2017-2018</u> |
|----------------------------|-------------------------|-------------------------|-------------------------|
| State Current Expense Fund | 304,988,180 | 312,274,387 | 318,660,013 |
| Local Current Expense Fund | 135,892,011 | 127,352,168 | 125,743,584 |
| Capital Outlay Fund | 21,138,160 | 21,364,648 | 7,839,083 |
| Federal Grants Fund | 49,325,582 | 48,163,308 | N/A |
| Child Nutrition Fund | 24,172,825 | 24,999,026 | 25,893,751 |
| Total | 535,516,758 | 534,153,537 | 478,136,431 |

CULTURE & RECREATION SERVICE AREA

Culture & Recreation Service Area \$15.7 million, or 3.7% of General Fund Expenditures



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 & 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: Connecting our community to reading, information, and lifelong learning.

Goals:

- Be an effective leader and integral partner in our community’s future
- Strengthen Library collections and services 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:

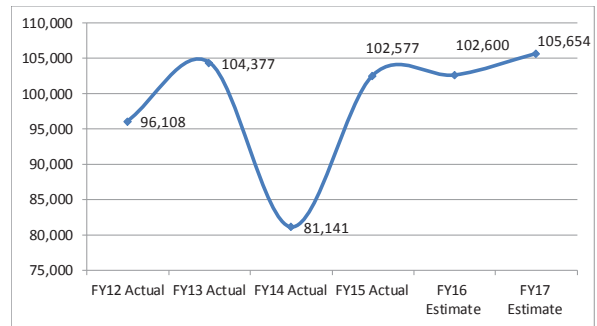
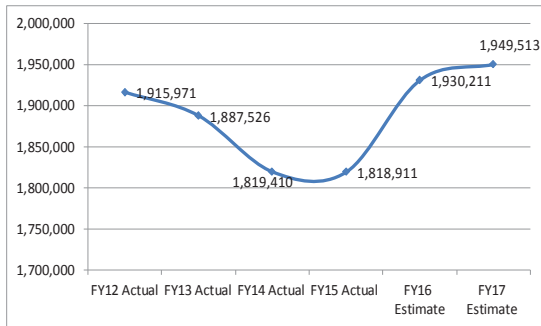
Central Library - provides research, genealogy, leisure reading, audio/visual, children’s materials, and career education resources. The Library also offers public access computers, inter-library loans, and a number of on-line resources.

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 and programs as well as what our communities want from their libraries
- Plan and build state of the art libraries: Central, Clemmons and Kernersville and assess the efficiency and functionality of other branch libraries
- Maximize existing and emerging technology so that it complements traditional library services while strengthening the infrastructure to support the technology

Performance Measures:



Budget Highlights: The FY18 Recommended Budget reflects a net County dollar increase of \$109,546, or 1.5% that is driven by expenditures increasing \$129,132 and a decrease in revenue of \$59,250 compared to FY17 Original. The Recommended Budget attempts to keep the FY18 budget close to FY17 Original. The Recommended budget includes 1 PT Courier position in response to an increase in the movement of materials through the Interlibrary Loan programs but does not include two additional Alternate Service Level requests for 1 FT Assistant Librarian for the Walkertown Branch Library and an increase in materials and supplies.

During the current year, 1 FT Assistant Library Director position was deleted to create 2 PT Page positions were created.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Library Administration | 1,517,278 | 1,859,581 | 1,722,060 | 1,964,149 | 1,793,929 | |
| Headquarter | 231,395 | 482,773 | 438,617 | 416,036 | 411,706 | |
| Extension | 159,188 | 248,359 | 100,878 | 251,092 | 240,294 | |
| Branches | 4,927,903 | 5,000,333 | 4,862,514 | 5,309,130 | 5,143,848 | |
| TOTAL | <u>6,835,764</u> | <u>7,591,046</u> | <u>7,124,069</u> | <u>7,940,407</u> | <u>7,589,777</u> | |

FORSYTH COUNTY PUBLIC LIBRARIES

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|--------------------------------|--------------------|----------------------|------------------|------------------|-----------------------|---|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 3,493,648 | 3,895,184 | 3,452,135 | 4,037,183 | 4,011,641 | |
| Other Employee Benefits | 1,220 | 522 | 1,044 | 0 | 0 | <i>lpad stipend.</i> |
| Employee Benefits | 1,357,808 | 1,568,091 | 1,387,945 | 1,603,989 | 1,592,533 | |
| Total Personal Services | 4,852,676 | 5,463,797 | 4,841,124 | 5,641,172 | 5,604,174 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 20,327 | 20,966 | 20,965 | 20,966 | 20,966 | <i>Security services.</i> |
| Maintenance Service | 46,384 | 74,790 | 67,003 | 98,335 | 76,800 | <i>Exterminating & solid waste svcs., equipment repair.</i> |
| Rent | 95,528 | 93,150 | 100,933 | 98,001 | 97,901 | <i>Rent for Kernersville Branch and other misc. rentals.</i> |
| Utility Services | 16,997 | 32,646 | 32,649 | 33,887 | 33,887 | <i>Water & sewer.</i> |
| Construction Services | 9,883 | 0 | 0 | 0 | 0 | |
| Other Purchased Services | 505,918 | 496,914 | 532,727 | 569,797 | 519,052 | <i>Software license, printing, book processing, insurance premiums, on-line services & telephone services.</i> |
| Training & Conference | 24,989 | 25,010 | 25,025 | 28,796 | 25,010 | |
| General Supplies | 215,773 | 75,845 | 99,432 | 67,409 | 56,309 | <i>Office supplies, small equipment, repair supplies & subscriptions.</i> |
| Energy | 216,749 | 345,922 | 345,918 | 358,492 | 358,492 | <i>Electricity & natural gas.</i> |
| Operating Supplies | 777,275 | 754,903 | 761,336 | 962,638 | 755,261 | <i>Books, periodicals, A/V supplies, software and operating supplies.</i> |
| Other Operating Costs | 18,244 | 32,245 | 33,483 | 31,925 | 31,925 | <i>Insurance claims & memberships.</i> |
| Contingency | 0 | 132,338 | 0 | 10,000 | 10,000 | <i>Reserve accounts for the Chatham Fund (offset by revenue) & library expenses during Central Library renovations.</i> |
| Total Operating Exps. | 1,948,067 | 2,084,729 | 2,019,471 | 2,280,246 | 1,985,603 | |
| Capital Outlay | 35,021 | 42,520 | 263,474 | 18,989 | 0 | |
| Total Expenditures | 6,835,764 | 7,591,046 | 7,124,069 | 7,940,407 | 7,589,777 | |
| Cost-Sharing Expenses | 571,286 | 488,058 | 445,641 | 682,782 | 682,702 | |
| REVENUES | 830,934 | 495,802 | 493,020 | 444,237 | 381,987 | |
| POSITIONS (FT/PT) | 89/33 | 89/33 | 88/35 | 89/36 | 88/36 | |

PARKS

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

Goals:

- To provide recreational opportunities for citizens of Forsyth County
- Provide extraordinary customer service to park visitors
- Provide extraordinarily well-maintained facilities
- Keep the County subsidy to Tanglewood Park at or below \$1.5 million
- Create a long-term plan for park development utilizing possible cooperative efforts with other private or public agencies

Program Descriptions:

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

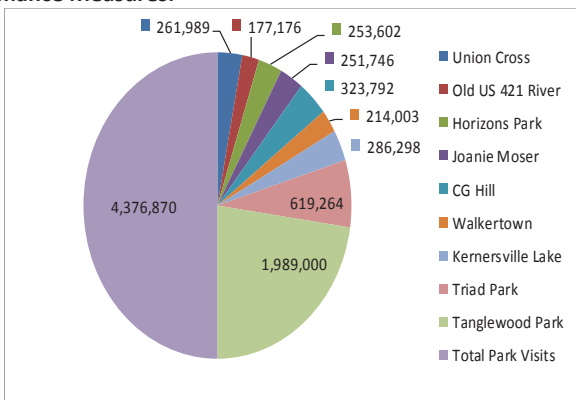
Park Maintenance - provides maintenance at parks and their associated facilities

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

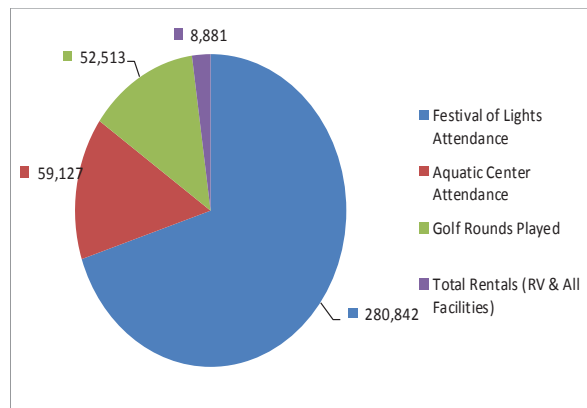
Current Initiatives:

- Renovation of park facilities
- Continued improvements at Tanglewood Park
- Improve technology in the department
- Manage approved bond projects

Performance Measures:



FY17 Number of Visits by Park / Total Visits = 4,376,870



FY17 Revenue Producing Transactions Tanglewood Park

Budget Highlights: The Parks Department Recommended budget for FY18 reflects a net County dollar increase of \$286,729 to 8.9% over FY17 Adopted. The County dollar increase is attributable to several expenditure increases as well as revenue decreases resulting from anticipated renovation projects scheduled to begin in FY18. Expenditure increase drivers include: 1) Risk Management Claims budget increase of \$81,700 (73.9%) over FY17; 2) professional and technical services increases of \$62,000 (30.6%); and 3) Personal Services increases of \$73,723 (1.7%). Recommended revenue shows a decrease of \$59,425 or -1.3% due to anticipated disruptions at the Championship course for renovation projects approved in the November 2016 Bond Referendum. Per Brown Golf Management (BGM), it is projected that most of the course disruption will occur in FY19, however, there is the potential for some interruption of rounds played in June 2018 and this is factored into revenue projects with a reduction in golf revenue of \$125,484 or 57% for June 2018 based on BGM's worst case scenario that no rounds shift to the Reynolds Course during this time. BGM discouraged decreasing expenditures to minimize the revenue loss since the remainder of the course will be operational and in need of maintenance during the renovation.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | |
|------------------|------------------|------------------|------------------|------------------|-------------------|
| | Actual | Original | Estimate | Request | Recommend Adopted |
| Administration | 451,153 | 592,092 | 543,498 | 670,134 | 614,134 |
| Park Maintenance | 551,484 | 550,318 | 512,714 | 616,665 | 584,115 |
| Park Operation | 336,616 | 369,057 | 325,847 | 383,499 | 374,859 |
| Tanglewood Park | 4,947,720 | 5,443,210 | 4,848,162 | 5,692,520 | 5,525,831 |
| Triad Park | 890,442 | 965,805 | 979,656 | 1,156,047 | 1,048,847 |
| TOTAL | 7,177,415 | 7,920,482 | 7,209,877 | 8,518,865 | 8,147,786 |

PARKS

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 2,998,715 | 3,206,871 | 2,988,595 | 3,303,139 | 3,289,539 | |
| Other Employee Benefits | 1,206 | 0 | 1,200 | 0 | 0 | |
| Employee Benefits | 1,124,897 | 1,238,977 | 1,163,651 | 1,230,032 | 1,230,032 | |
| Total Personal Services | 4,124,818 | 4,445,848 | 4,153,446 | 4,533,171 | 4,519,571 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 234,243 | 202,750 | 224,035 | 266,250 | 264,750 | |
| Maintenance Service | 401,215 | 507,772 | 416,757 | 621,070 | 503,450 | <i>Includes security for multi-purpose buildings and parks.</i> |
| Rent | 149,541 | 181,375 | 177,925 | 187,550 | 185,550 | <i>Includes janitorial, solid waste, park repairs. Golf cart rental, space rental, equipment rental.</i> |
| Utility Services | 97,560 | 107,900 | 69,310 | 113,100 | 107,900 | |
| Other Purchased Services | 510,508 | 612,018 | 512,400 | 680,030 | 586,370 | <i>Includes bank service charges, recreation programs, life guards, tree removal, contracts.</i> |
| Training & Conference | 7,581 | 19,700 | 12,760 | 19,700 | 19,700 | |
| General Supplies | 333,507 | 359,875 | 330,120 | 392,189 | 355,800 | <i>Includes uniforms, repair supplies, janitorial supplies, small equipment, office supplies.</i> |
| Energy | 524,553 | 571,999 | 455,430 | 583,285 | 581,275 | <i>Fuel oil, electricity, gasoline, natural gas.</i> |
| Operating Supplies | 441,011 | 455,600 | 381,500 | 464,900 | 441,150 | <i>Includes mulch, seed, fertilizer, range balls, paint, lumber, weed killer, locks, shingles, concrete.</i> |
| Inventory Purchases | 172,164 | 212,300 | 189,925 | 217,300 | 216,800 | <i>Merchandise for resale, food and beverages.</i> |
| Other Operating Costs | 44,587 | 119,095 | 164,019 | 201,820 | 200,970 | <i>Insurance premiums, other general & administrative.</i> |
| Total Operating Exps. | 2,916,470 | 3,350,384 | 2,934,181 | 3,747,194 | 3,463,715 | |
| Capital Outlay | 136,127 | 124,250 | 122,250 | 238,500 | 164,500 | <i>Replacement equipment.</i> |
| Payments T/O Agencies | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | <u>7,177,415</u> | <u>7,920,482</u> | <u>7,209,877</u> | <u>8,518,865</u> | <u>8,147,786</u> | |
| Cost-Sharing Expenses | 261,343 | 399,766 | 326,859 | 333,383 | 333,383 | |
| Contra-Expenses | 0 | 0 | 0 | 0 | 0 | |
| REVENUES | <u>4,484,979</u> | <u>4,683,850</u> | <u>4,472,500</u> | <u>4,819,314</u> | <u>4,624,425</u> | |
| POSITIONS (FT/PT) | 68/125 | 69/124 | 69/124 | 69/124 | 69/124 | |

PARKS

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|--|--------------------|----------------------|------------------|------------------|-----------------------|--|
| <u>EXPENDITURES - TANGLEWOOD OPERATIONS</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 1,325,244 | 1,357,750 | 1,321,242 | 1,438,397 | 1,427,597 | |
| Other Employee Benefits | 603 | 0 | 600 | 0 | 0 | |
| Employee Benefits | 481,778 | 549,424 | 510,860 | 544,835 | 544,835 | |
| Total Personal Services | 1,807,625 | 1,907,174 | 1,832,702 | 1,983,232 | 1,972,432 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 77,326 | 20,000 | 35,900 | 49,200 | 48,200 | <i>Professional fees.</i> |
| Maintenance Service | 59,320 | 79,950 | 78,198 | 82,850 | 80,450 | <i>Linen & laundry, equipment repair.</i> |
| Rent | 140,671 | 168,925 | 170,575 | 174,600 | 174,600 | <i>Golf cart rental, equipment rental.</i> |
| Utility Services | 3,962 | 5,600 | 3,560 | 5,800 | 5,600 | <i>Water & sewer.</i> |
| Other Purchased Services | 370,740 | 439,553 | 359,891 | 437,715 | 411,215 | <i>Bank service charges, advertising, life guard contract.</i> |
| Training & Conference | 3,283 | 0 | 0 | 0 | 0 | |
| General Supplies | 124,285 | 122,610 | 131,335 | 126,860 | 119,110 | <i>Repair supplies, small equipment.</i> |
| Energy | 179,086 | 204,500 | 161,890 | 202,500 | 202,500 | <i>Natural gas, electricity, gasoline, fuel oil.</i> |
| Operating Supplies | 222,307 | 265,200 | 235,640 | 268,200 | 254,200 | <i>Fertilizer, mulch, sand, sod, seed, chemicals, range balls.</i> |
| Inventory Purchases | 171,669 | 211,500 | 189,125 | 216,500 | 216,000 | <i>Merchandise for resale, food & beverages.</i> |
| Other Operating Costs | 6,463 | 26,870 | 26,449 | 28,070 | 27,470 | <i>Insurance premiums, memberships & dues, permit fees.</i> |
| Total Operating Exps. | 1,359,112 | 1,544,708 | 1,392,563 | 1,592,295 | 1,539,345 | |
| Capital Outlay | 0 | 0 | 0 | 79,500 | 79,500 | |
| Total Expenditures | 3,166,737 | 3,451,882 | 3,225,265 | 3,655,027 | 3,591,277 | |
| Cost-Sharing Expenses | 37,886 | 45,988 | 43,222 | 46,607 | 46,607 | |
| REVENUES | 3,700,049 | 3,893,700 | 3,669,017 | 3,922,200 | 3,793,716 | |
| Net County Dollars | (533,312) | (441,818) | (443,752) | (267,173) | (202,439) | |

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

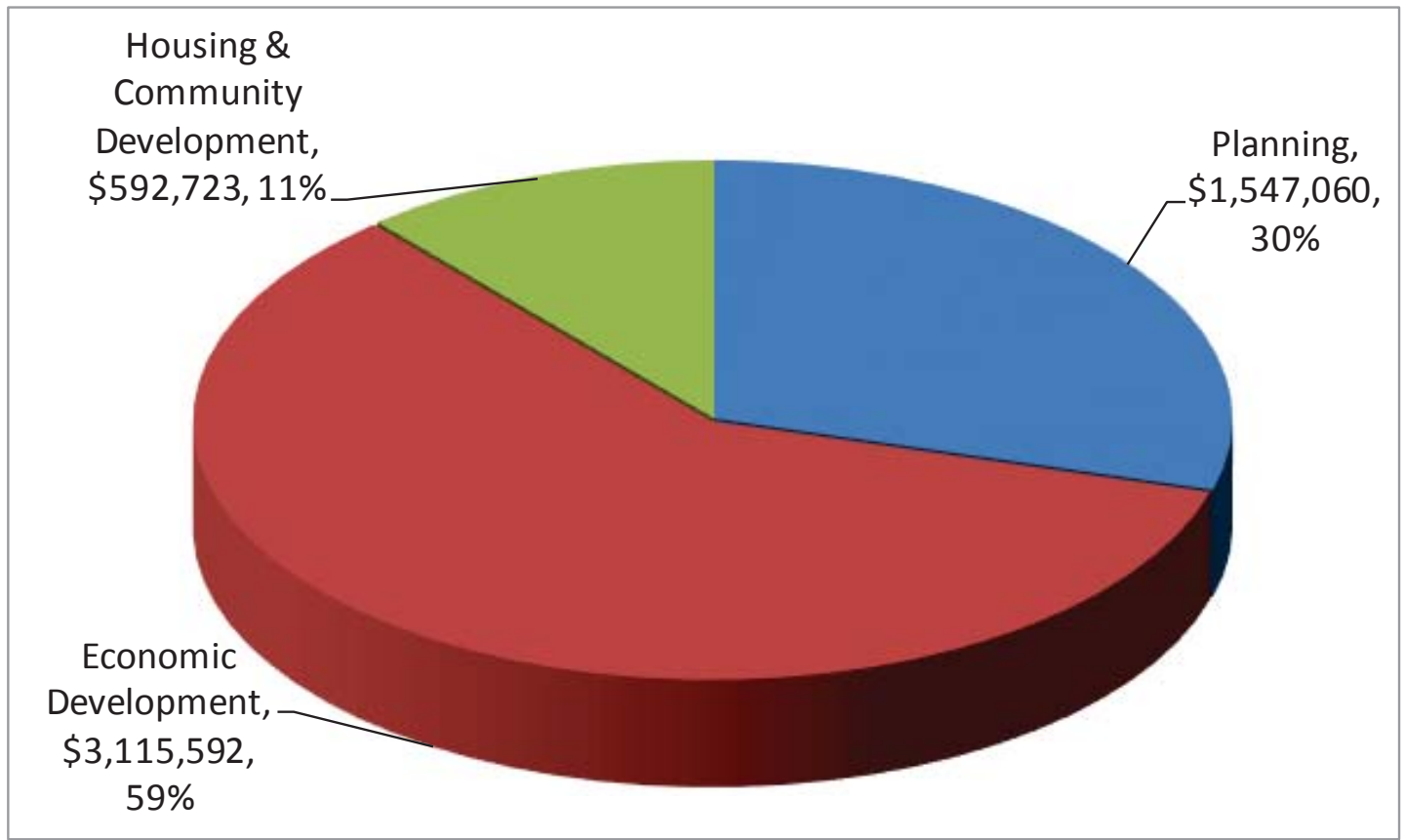
PARKS

| | FY 15-16 Actual | FY 16-17 Original | FY 16-17 Estimate | FY 17-18 Request | FY 17-18 Recommend | FY 17-18 Adopted |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| <u>EXPENDITURES - TANGLEWOOD MAINTENANCE</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 706,534 | 804,434 | 688,932 | 804,185 | 801,385 | |
| Other Employee Benefits | 603 | 0 | 600 | 0 | 0 | |
| Employee Benefits | 296,107 | 310,546 | 281,134 | 299,948 | 299,948 | |
| Total Personal Services | 1,003,244 | 1,114,980 | 970,666 | 1,104,133 | 1,101,333 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 91,469 | 96,000 | 102,320 | 90,500 | 90,500 | |
| | | | | | | <i>Engineering fees, security, professional fees.</i> |
| Maintenance Service | 155,059 | 203,050 | 131,904 | 203,050 | 191,500 | |
| | | | | | | <i>Janitorial services, solid waste, equipment repair, other maintenance projects.</i> |
| Rent | 8,031 | 9,200 | 4,800 | 9,200 | 9,200 | |
| | | | | | | <i>Equipment rental.</i> |
| Utility Services | 36,843 | 45,000 | 32,500 | 50,000 | 45,000 | |
| | | | | | | <i>Water & sewer.</i> |
| Other Purchased Services | 15,239 | 22,340 | 14,880 | 26,240 | 22,740 | |
| | | | | | | <i>Telephone & alarm monitoring service.</i> |
| Training & Conference | 358 | 0 | 0 | 0 | 0 | |
| General Supplies | 111,875 | 126,340 | 100,870 | 144,429 | 129,340 | |
| | | | | | | <i>Repair supplies, small equipment, janitorial supplies.</i> |
| Energy | 204,277 | 219,000 | 161,205 | 229,000 | 229,000 | |
| | | | | | | <i>Natural gas, electricity, gasoline, fuel oil.</i> |
| Operating Supplies | 91,260 | 75,500 | 47,190 | 76,700 | 73,700 | |
| | | | | | | <i>Fertilizer, mulch, sand, sod, seed, chemicals.</i> |
| Other Operating Costs | 340 | 1,875 | 1,250 | 1,250 | 1,250 | |
| | | | | | | <i>Memberships & dues, permit fees.</i> |
| Total Operating Exps. | 714,751 | 798,305 | 596,919 | 830,369 | 792,230 | |
| Capital Outlay | 42,127 | 46,000 | 46,000 | 82,000 | 20,000 | |
| Total Expenditures | <u>1,760,122</u> | <u>1,959,285</u> | <u>1,613,585</u> | <u>2,016,502</u> | <u>1,913,563</u> | |
| Cost-Sharing Expenses | 12,761 | 11,839 | 11,839 | 13,420 | 13,420 | |
| <u>REVENUES</u> | | | | | | |
| Net County Dollars | <u>188,024</u> | <u>186,700</u> | <u>187,480</u> | <u>186,700</u> | <u>186,700</u> | |
| | 1,572,098 | 1,772,585 | 1,426,105 | 1,829,802 | 1,726,863 | |

PARKS

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| <u>EXPENDITURES - ALL OTHERS</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 966,937 | 1,044,687 | 978,421 | 1,060,557 | 1,060,557 | |
| Employee Benefits | 347,012 | 379,007 | 371,657 | 385,249 | 385,249 | |
| Total Personal Services | 1,313,949 | 1,423,694 | 1,350,078 | 1,445,806 | 1,445,806 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 65,448 | 86,750 | 85,815 | 126,550 | 126,050 | |
| Maintenance Service | 186,836 | 224,772 | 206,655 | 335,170 | 231,500 | <i>Security for multi-purpose building and parks.</i> |
| Rent | 838 | 3,250 | 2,550 | 3,750 | 1,750 | <i>Janitorial services, solid waste, equipment repair, other maintenance projects.</i> |
| Utility Services | 56,755 | 57,300 | 33,250 | 57,300 | 57,300 | <i>Space and equipment rental.</i> |
| Other Purchased Services | 124,529 | 149,725 | 137,629 | 216,075 | 152,415 | <i>Water & sewer.</i> |
| Training & Conference | 3,940 | 19,700 | 12,760 | 19,700 | 19,700 | <i>Recreation programs, contracts, telephone, insurance premiums.</i> |
| General Supplies | 97,347 | 110,925 | 97,915 | 120,900 | 107,350 | |
| Energy | 141,190 | 148,499 | 132,335 | 151,785 | 149,775 | <i>Office supplies, uniforms, repair supplies, small equipment, janitorial supplies.</i> |
| Operating Supplies | 127,444 | 115,700 | 98,670 | 120,000 | 113,250 | <i>Natural gas, electricity, gasoline, fuel oil.</i> |
| Other Operating Costs | 38,279 | 90,750 | 137,120 | 173,300 | 173,050 | <i>Paint, lumber, concrete, fertilizer, mulch, sand, sod, seed, chemicals.</i> |
| Total Operating Exps. | 842,606 | 1,007,371 | 944,699 | 1,324,530 | 1,132,140 | <i>Memberships & dues, permit fees, insurance claims.</i> |
| Capital Outlay | 94,000 | 78,250 | 76,250 | 77,000 | 65,000 | <i>Replacement equipment.</i> |
| Payments T/O Agencies | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | <u>2,250,555</u> | <u>2,509,315</u> | <u>2,371,027</u> | <u>2,847,336</u> | <u>2,642,946</u> | |
| Cost-Sharing Expenses | 210,696 | 341,939 | 271,798 | 273,356 | 273,356 | |
| Contra-Expenses | 0 | 0 | 0 | 0 | 0 | |
| REVENUES | <u>596,906</u> | <u>603,450</u> | <u>616,003</u> | <u>710,414</u> | <u>644,009</u> | |
| Net County Dollars | <u>1,653,649</u> | <u>1,905,865</u> | <u>1,755,024</u> | <u>2,136,922</u> | <u>1,998,937</u> | |

Community & Economic Development Service Area - \$5.3 million or 1.3% of General Fund Expenditures



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.

HOUSING & COMMUNITY 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.

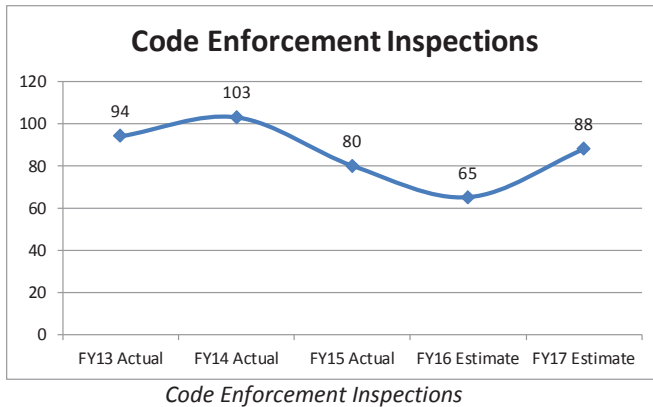
Goals:

- Provide assistance to county residents for first time homeownership
- Perform rehabilitation of homes owned by very low, low and moderate income citizens to improve living conditions
- Protect property values, the health and safety of Forsyth County citizens through effective code enforcement
- Work with local economic development partners to focus efforts on increasing the number of new businesses and jobs

Program Descriptions:

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

Performance Measures:



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

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

Current Initiatives:

- Improve short and long term financial security for low and moderate income residents through a proven learning process
- Improve living conditions of very low, low and moderate income citizens by leveraging public and private funds for the repair and construction of housing
- Protect the property values, health and safety of Forsyth County citizens by providing efficient and effective services in the enforcement of the minimum housing code
- Work with local economic development partners to focus efforts on the areas of industrial site and building availability, workforce development, and entrepreneurship support

39

First Time Home Buyers

\$4,339,578

Total First Time Home Buyer Investment

16

Homes Rehabilitated

Budget Highlights: The FY18 Requested Budget includes one Alternate Service Level request for the addition of a Code Enforcement Officer. In addition to this request, the other significant drivers include \$60,000 for a Property Abatement Program that was approved by the Board of Commissioners as part of the 2016 Pay-Go discussion and an additional \$10,000 (\$20,000 total) for the County's Small Business IDA program the department is working to establish. The Recommended Budget does not include the Alternate Service Level request or the additional \$10,000 for the IDA program. Additionally, three contracts with non-profit agencies that were included in the Current Year Original budget have been moved back to Special Appropriations.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Housing Supp/Grants Projects | 416,870 | 526,298 | 509,573 | 625,831 | 543,973 | |
| Emergency Rehab. | 8,700 | 15,000 | 15,000 | 25,000 | 15,000 | |
| Transfer to GPO | 25,125 | 26,205 | 26,205 | 26,250 | 26,250 | |
| TOTAL | <u>450,695</u> | <u>567,503</u> | <u>550,778</u> | <u>677,081</u> | <u>585,223</u> | |

HOUSING & COMMUNITY DEVELOPMENT

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 238,763 | 304,231 | 304,802 | 342,123 | 308,053 | |
| Other Employee Benefits | 524 | 520 | 738 | 312 | 312 | |
| | | | | | | <i>Cellphone Stipend.</i> |
| Employee Benefits | 86,408 | 115,334 | 110,195 | 122,603 | 108,998 | |
| Total Personal Services | 325,695 | 420,085 | 415,735 | 465,038 | 417,363 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 0 | 150 | 0 | 0 | 0 | |
| | | | | | | <i>Code enforcement title opinions.</i> |
| Rent | 0 | 100 | 0 | 0 | 0 | |
| Construction Services | 0 | 2,500 | 2,500 | 2,500 | 2,500 | |
| Communications | 2,601 | 2,200 | 3,105 | 3,528 | 3,120 | |
| Other Purchased Services | 73,897 | 71,353 | 76,103 | 95,600 | 95,600 | |
| | | | | | | <i>Telephone, printing, advertising contractual services, consumer counseling for IDA Prog.</i> |
| Insurance Premiums | 742 | 1,000 | 750 | 1,000 | 1,000 | |
| Training & Conference | 7,690 | 6,450 | 5,300 | 6,700 | 6,450 | |
| General Supplies | 1,961 | 3,220 | 1,850 | 5,800 | 3,000 | |
| Operating Supplies | 2,179 | 5,050 | 200 | 500 | 250 | |
| | | | | | | <i>Supplies, software.</i> |
| Other Operating Costs | 10,805 | 19,190 | 19,030 | 29,690 | 19,690 | |
| | | | | | | <i>Emergency rehab, memberships, insurance claims.</i> |
| Other Contracts, Grants | 0 | 10,000 | 0 | 20,000 | 10,000 | |
| | | | | | | <i>Grant Funds to United Way for IDA Program</i> |
| Transfer to Housing GPO | 25,125 | 26,205 | 26,205 | 26,250 | 26,250 | |
| | | | | | | <i>Transfer of matching funds to GPO.</i> |
| Total Operating Exps. | 125,000 | 147,418 | 135,043 | 191,568 | 167,860 | |
| Capital Outlay | 0 | 0 | 0 | 20,475 | 0 | |
| Total Expenditures | <u>450,695</u> | <u>567,503</u> | <u>550,778</u> | <u>677,081</u> | <u>585,223</u> | |
| Cost-Sharing Expenses | 64,166 | 13,338 | 16,040 | 17,444 | 17,444 | |
| REVENUES | <u>22,800</u> | <u>20,000</u> | <u>8,400</u> | <u>20,000</u> | <u>20,000</u> | |
| POSITIONS (FT/PT) | 5/0 | 5/0 | 5/0 | 6/0 | 5/0 | |

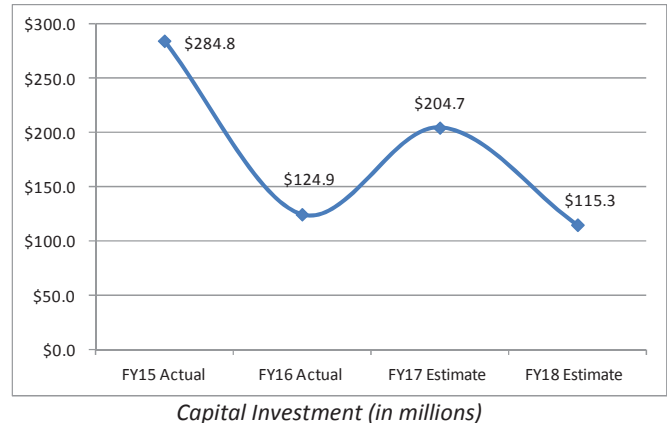
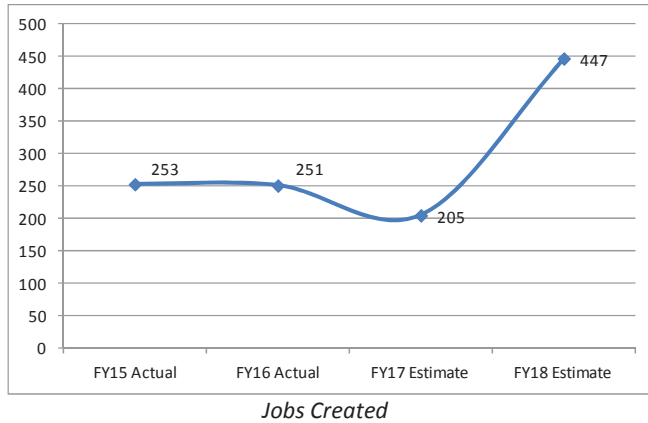
ECONOMIC DEVELOPMENT

Mission: 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.

Accomplishments: The Forsyth County Board of Commissioners approved several economic development projects in FY16 that are projected to create \$100,475,000 in

capital investment and 251 new private sector jobs in Forsyth County, as well as provide infrastructure improvements at Union Cross Business Park, Whitaker Park, the Brookstown District, Smith-Reynolds Airport and the Wake Forest Innovation Quarter. County staff involved in economic development strengthened relationships with local economic development partners.

Performance Measures:



Budget Highlights: The FY18 budget for Economic Development reflects a decrease of \$61,924, or 2.0% from the FY17 Adopted Budget. Two Alternate Service Level requests are not included in the Recommended Budget - one for a \$25,000 increase for the Winston-Salem Chamber of Commerce and one for a \$5,000 increase for the Film Commission. Incentives for Lowes are now complete and there were decreases in other projected incentive costs for FY18, offset by some increases as well.

Other incentives that have been approved by the Board of Commissioners, but are not anticipated to have any impact in the FY18 budget include Brookstown Ballpark Project, WPDA, Bailey Power, Beaufurn, Corning, and Idols Road.

PROGRAM SUMMARY

| | FY 15-16 | | FY 16-17 | | FY 17-18 | |
|----------------------|------------------|------------------|------------------|------------------|------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Economic Development | 2,826,143 | 3,027,516 | 7,984,906 | 2,956,898 | 2,965,592 | |
| TOTAL | 2,826,143 | 3,027,516 | 7,984,906 | 2,956,898 | 2,965,592 | |

ECONOMIC DEVELOPMENT

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 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 | 100,000 | 100,000 | 125,000 | 100,000 | |
| Film Commission | 30,000 | 30,000 | 30,000 | 35,000 | 30,000 | |
| W-S Business, Inc. | 96,782 | 100,000 | 100,000 | 100,000 | 100,000 | |
| Subtotal Grantee Agencies | 251,954 | 255,172 | 255,172 | 285,172 | 255,172 | |
| <u>Incentives</u> | | | | | | |
| City of WS (parking deck) | 426,641 | 435,348 | 435,348 | 471,869 | 471,869 | |
| | | | | | | <i>Agreement status: 14 of 20.</i> |
| Pepsi | 71,252 | 83,964 | 83,964 | 75,921 | 75,921 | |
| | | | | | | <i>Agreement status: 3 of 7.</i> |
| Wake Forest Univ. Hlth Sci. | 394,424 | 396,270 | 396,270 | 396,270 | 396,270 | |
| | | | | | | <i>Agreement status: 9 of 20.</i> |
| WSBI/Union Cross | 209,570 | 0 | 290,430 | 0 | 0 | |
| | | | | | | <i>Agreement status:</i> |
| Herbalife | 0 | 269,252 | 269,252 | 276,130 | 276,130 | |
| | | | | | | <i>Agreement status: 1 of 5.</i> |
| Lowe's | 181,779 | 210,624 | 210,624 | 0 | 0 | |
| | | | | | | <i>Agreement status: 10 of 10.</i> |
| Grass America | 25,640 | 0 | 0 | 0 | 0 | |
| | | | | | | <i>Agreement status: Completed in FY16.</i> |
| Caterpillar, Inc. | 653,096 | 700,947 | 608,858 | 757,406 | 757,406 | |
| | | | | | | <i>Agreement status: 4 of 10.</i> |
| United Furniture Industries | 0 | 21,500 | 21,500 | 21,500 | 21,500 | |
| | | | | | | <i>Agreement status: 1 of 7.</i> |
| Deere-Hitachi | 169,671 | 202,053 | 180,336 | 264,220 | 264,220 | |
| | | | | | | <i>Agreement status: 2 of 7.</i> |
| Wexford WFU | 235,897 | 235,900 | 233,090 | 230,900 | 230,900 | |
| | | | | | | <i>Agreement status: 4 of 21.</i> |
| Inmar Inc. | 0 | 195,100 | 195,100 | 193,175 | 193,175 | |
| | | | | | | <i>Agreement status: 2 of 7.</i> |
| Piedmont Propulsion | 2,844 | 3,076 | 3,076 | 3,041 | 3,041 | |
| | | | | | | <i>Agreement status: 2 of 5.</i> |
| WPDA/KCS | 200,000 | 0 | 0 | 0 | 0 | |
| | | | | | | <i>Agreement Status: Completed in FY16.</i> |
| Polyvlies | 0 | 18,310 | 18,310 | 17,815 | 17,815 | |
| | | | | | | <i>Agreement Status: 1 of 8.</i> |
| Bailey Power | 0 | 0 | 3,000,000 | 0 | 0 | |
| Whitaker Park | 0 | 0 | 1,768,576 | 0 | 0 | |
| Other Contractual Services | 3,375 | 0 | 15,000 | 0 | 0 | |
| Kailo | 0 | 0 | 0 | 2,173 | 2,173 | |

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.

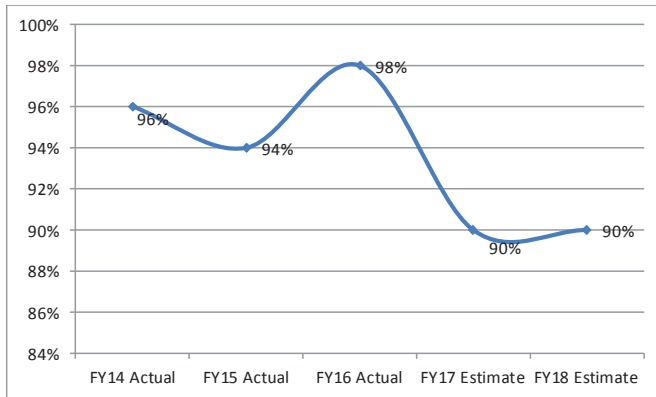
Land Use Administration: Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of Forsyth 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

49
Community Outreach Meetings (FY16)

46
Rezoning (FY16)

107
Certificates of Appropriateness (FY16)

7
Planning Board Site Plans Reviews

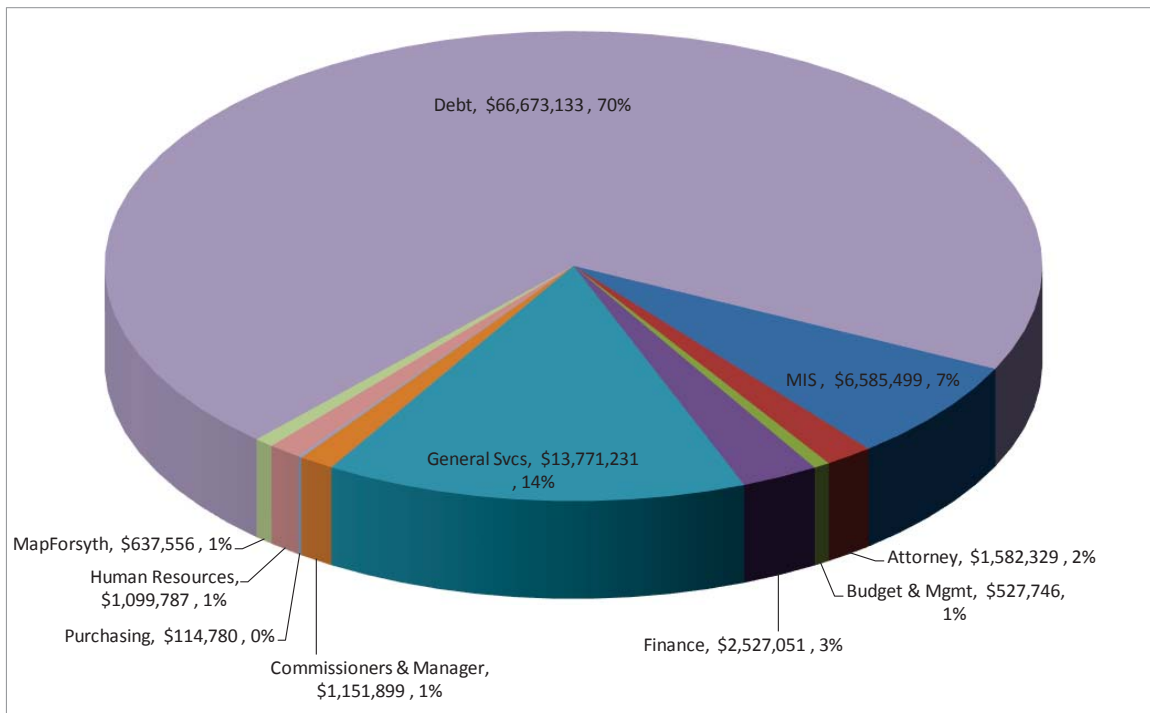
PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Planning Board | 1,117,248 | 1,200,760 | 1,200,760 | 1,253,820 | 1,253,820 | |
| Transportation Planning | 185,193 | 289,490 | 263,130 | 293,240 | 293,240 | |
| TOTAL County Share | <u>1,302,441</u> | <u>1,490,250</u> | <u>1,463,890</u> | <u>1,547,060</u> | <u>1,547,060</u> | |

*Net expenses are apportioned fifty percent to the City and fifty percent to the County.

ADMINISTRATION & SUPPORT SERVICE AREA

Administration & Support Service Area - \$30.0 million or 6.7% of General Fund Expenditures



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:

- Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- Maintaining a Fund Balance available for appropriation in the General Fund of at least 16% of the subsequent yr's budget.
- Annually updating projections of revenues, expenditures & fund balances for the next 5 years, & developing longer-range projections as appropriate.
- Annually updating the Capital Improvement Plan, which includes anticipated capital projects and related debt service and operating costs for the subsequent six years.
- 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 & federal revenues, without a tax rate increase, whenever possible.
- 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.
- Maintaining aggressive safety & risk management programs to protect employees & minimize financial exposure to the County.
- Regularly and professionally maintaining grounds, buildings and HVAC systems.
- Regularly and professionally maintaining computer systems and equipment.
- Effectively screening applications, and advertising for and filling vacant County positions.
- 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.
- Providing expertise for advise in legal matters and proceedings affecting the County.

To safeguard the financial position of the County through responsible use of debt for major capital projects. This will be accomplished by:

- Adhering to an amended debt policy established by the Board of Commissioners limiting long-term debt to 18% net of applicable revenue for all of the annual appropriations and preparing projections of proposed future debt that are within that limitation.

Percent of long term debt service included for FY 15-16 net of dedicated revenue, is 14.9%. Debt projections for the future indicate the County will exceed this debt limitation if all projects in the proposed Capital Improvement Plan are funded with long term financing. Future discussions with the Commissioners will determine if, how, and when these projects are financed.

- Appropriating funds for principal/interest requirements for general obligation bonds/installment purchases in the General Fund when due.

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 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:

- Oversee implementation of the Board-adopted Budget and expenditure control;
- Ensure compliance with 159A Local Government Budget and Fiscal Control Act;
- Special studies in all departments to improve business practices.

Performance Measures:

- Poll county departments’ satisfaction with budget analyst and the budget department using a Google form;
- Improve expenditure and revenue estimate accuracy when compared to year-end actuals;
- Receive GFOA Award;
- Complete all Board directed initiatives within a specified time period.

Budget Highlights: The FY18 Recommended budget for the Budget & Management department reflects a net County dollar increase of \$13,837 or 2.8% over FY17 Adopted. All of the increase is found in Personal Services for annualized performance adjustments and fringe benefit adjustments. Operating expenses remain at current year budget. Over the next year, staff will work with assigned departments to improve or develop department-specific performance measures that align with the three (3) primary management goals established in a strategic visioning process managed by Human Resources. Budget will continue to provide administrative support to the Juvenile Crime Prevention Council (JCPC). Revenue reflected in the budget is reimbursement for providing JCPC administrative support.

PROGRAM SUMMARY:

| | FY 15-16 | | FY 16-17 | | FY 17-18 | |
|---------------------|----------------|----------------|----------------|----------------|----------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Budget & Management | 440,235 | 513,909 | 427,213 | 527,746 | 527,746 | |
| TOTAL | 440,235 | 513,909 | 427,213 | 527,746 | 527,746 | |

BUDGET & MANAGEMENT

| | FY 15-16 Actual | FY 16-17 Original | Estimate | FY 17-18 Request | Recommend | Adopted |
|--------------------------------------|-----------------------|-----------------------|-----------------------|--|-----------------------|---------|
| <u>EXPENDITURES</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 290,724 | 336,338 | 273,624 | 339,806 | 339,806 | |
| Other Employee Benefits | 458 | 520 | 522 | 0 | 0 | |
| Employee Benefits | 103,320 | 119,751 | 103,532 | 130,640 | 130,640 | |
| Total Personal Services | 394,502 | 456,609 | 377,678 | 470,446 | 470,446 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional & Tech Services | 635 | 650 | 635 | 650 | 650 | |
| | | | | <i>Fee to submit document to GFOA.</i> | | |
| Rent | 77 | 200 | 325 | 200 | 200 | |
| Other Purchased Services | 41,666 | 41,100 | 40,750 | 41,100 | 41,100 | |
| | | | | <i>Contractual studies and insurance premiums.</i> | | |
| Training & Conference | 2,526 | 11,000 | 5,750 | 11,000 | 11,000 | |
| General Supplies | 529 | 2,350 | 1,825 | 2,350 | 2,350 | |
| Other Operating Costs | 300 | 2,000 | 250 | 2,000 | 2,000 | |
| | | | | <i>Insurance claims, memberships & dues.</i> | | |
| Total Operating Exps. | 45,733 | 57,300 | 49,535 | 57,300 | 57,300 | |
| TOTAL EXPENDITURES | <u>440,235</u> | <u>513,909</u> | <u>427,213</u> | <u>527,746</u> | <u>527,746</u> | |
| <u>REVENUES</u> | | | | | | |
| | <u>0</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> | |
| | | | | <i>Admin support for JCPC Committee.</i> | | |
| Cost-Sharing Expenses | 21,119 | 36,549 | 27,072 | 37,925 | 37,925 | |
| POSITIONS (FT/PT) | 6/0 | 6/0 | 6/0 | 6/0 | 6/0 | |

MANAGEMENT INFORMATION SERVICES

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

Goals:

- Develop strategies, work processes and relationships to ensure data integrity, security and access across all departments
- Acquire, maintain, and manage technology to endure 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 has been reorganized to provide a higher level of unified support for employees and citizens of Forsyth County. This reorganization provides focused, high-level leadership in the external and internal arenas.

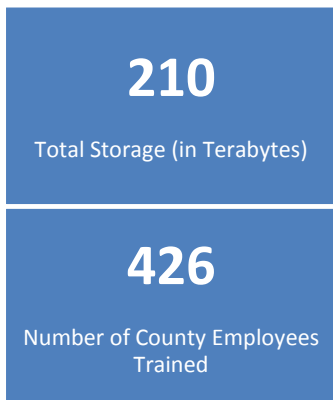
Client Relations - Oversees high-level departmental contact between MIS and other departments. This unit is responsible for establishing and maintaining a single point of contact for departments, and is responsible for providing training and education for IT related subject matter for Forsyth County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

Technology Services - Oversees the technological infrastructure for County departments, which includes 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 that could enhance IT service delivery and efficiency.

Current Initiatives:

- Complete at least 12 quality assurance processes focusing on the high risk activities that move information between departments and report the results
- BOSS Desk migration from on-premise solution to cloud-based, global access solution for ticket and asset management
- Enable live streaming of Board of Commissioners meetings
- SAN technology refresh
- Copier Fleet Analysis and refresh including review of managed print service offerings
- Equip County Emergency Operations Center to meet required demands for all stakeholders
- Create and maintain a list of all supported devices
- Develop training and support programs that meet department needs
- Give guidance to Human Resources in developing an IT strategy to improve technology in Human Resources for its users

Performance Measures:



MANAGEMENT INFORMATION SERVICES

Budget Highlights: The MIS FY18 Recommended budget reflects a net County dollar decrease of -\$239,948 or -3.5% below the Current Year Original (CYO) budget. Personal Services is the only expenditure category that increases (\$146,509 or 4.2% over CYO), due to adjusted annual salary compensation and fringe benefit increases. Operating expenditures decrease by -\$386,457 or -11.6% below CYO. This reduction is primarily due to the Board of County Commissioners allowing the department to purchase the Storage Area Network (SAN) solutions equipment in April of 2017, eliminating future SAN leasing costs from the departmental budget.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Administration | 616,307 | 672,208 | 650,779 | 710,328 | 710,128 | |
| Technology Solutions | 4,751,600 | 5,188,060 | 4,651,201 | 5,065,711 | 4,966,711 | |
| Application Solutions | 859,028 | 965,179 | 737,840 | 908,660 | 908,660 | |
| TOTAL | <u>6,226,935</u> | <u>6,825,447</u> | <u>6,039,820</u> | <u>6,684,699</u> | <u>6,585,499</u> | |

MANAGEMENT INFORMATION SERVICES

| | FY 15-16 Actual | FY 16-17 Original | Estimate | FY 17-18 Request | Recommend | Adopted |
|--------------------------------|--------------------|----------------------|------------------|---------------------|------------------|---|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 2,540,517 | 2,567,725 | 2,478,379 | 2,701,646 | 2,701,646 | |
| Other Employee Benefits | 6,565 | 7,384 | 6,652 | 4,564 | 4,564 | |
| | | | | | | <i>Cell phone stipends.</i> |
| Employee Benefits | 889,648 | 916,671 | 862,699 | 932,079 | 932,079 | |
| Total Personal Services | 3,436,730 | 3,491,780 | 3,347,730 | 3,638,289 | 3,638,289 | |
| Operating Expenditures | | | | | | |
| Maintenance Service | 395,801 | 573,200 | 500,000 | 550,000 | 550,000 | |
| | | | | | | <i>Copier maintenance, hardware maintenance for computer equipment.</i> |
| Rent | 136,770 | 294,527 | 139,150 | 141,000 | 141,000 | |
| | | | | | | <i>Mail meter rental and copier rental agreement.</i> |
| Construction Services | 5,640 | 20,000 | 27,000 | 20,000 | 30,000 | |
| | | | | | | <i>Wiring projects.</i> |
| Other Purchased Services | 1,148,163 | 1,572,240 | 1,388,640 | 1,415,760 | 1,406,760 | |
| | | | | | | <i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges.</i> |
| Training & Conference | 16,367 | 25,250 | 17,300 | 25,250 | 25,250 | |
| | | | | | | <i>Training & personal mileage.</i> |
| General Supplies | 907,258 | 571,050 | 372,600 | 488,500 | 488,300 | |
| | | | | | | <i>Computer & printer replacement, postage, small equipment, repair supplies.</i> |
| Operating Supplies | 53,154 | 103,000 | 73,000 | 156,000 | 147,000 | |
| | | | | | | <i>Software, paper, printer supplies, computer supplies.</i> |
| Other Operating Costs | 10,829 | 17,400 | 17,400 | 17,900 | 17,900 | |
| | | | | | | <i>Winston net membership, memberships & dues, books & subscriptions, insurance claims.</i> |
| Total Operating Exps. | 2,673,982 | 3,176,667 | 2,535,090 | 2,814,410 | 2,806,210 | |
| Capital Outlay | 116,223 | 157,000 | 157,000 | 232,000 | 132,000 | |
| | | | | | | <i>Software, server replacements and equipment for County departments.</i> |
| Total Expenditures | 6,226,935 | 6,825,447 | 6,039,820 | 6,684,699 | 6,585,499 | |
| Cost-Sharing Expenses | 185,714 | 140,231 | 183,621 | 152,581 | 152,581 | |
| Contra-Expenses | (583,462) | (607,612) | (482,320) | (527,953) | (527,705) | |
| REVENUES | 268 | 200 | 200 | 200 | 200 | |
| POSITIONS (FT/PT) | 42/0 | 41/0 | 41/0 | 41/0 | 41/0 | |

FINANCE

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

Goals:

- Develop and implement a comprehensive approach to purchasing that results in transparency for County departments
- Develop and implement a digital departmental budget transfer process
- Develop and implement a digital Board/County Manager budget appropriation/transfer process
- Implement an electronic payment solution to minimize or eliminate check writing and enhance internal control
- Develop process and framework to select a new accounting system

Program Descriptions:

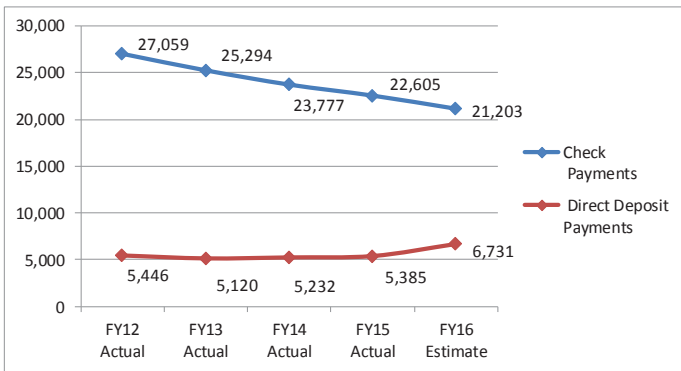
Finance - provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; quarterly, mid-year, and annual reports to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

Commissioners and to County departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing 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.

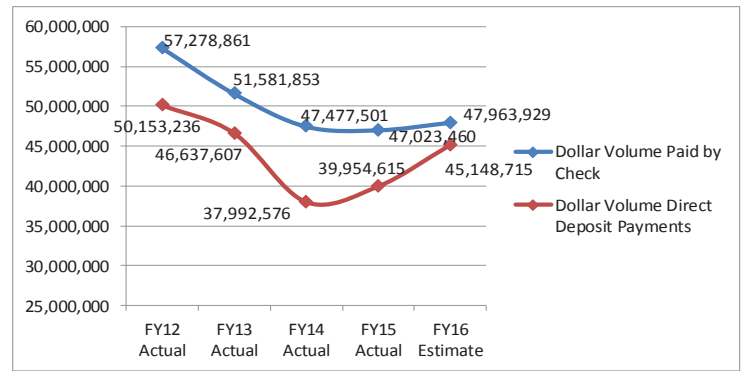
Current Initiatives:

- Expand the Finance website to include purchasing and consolidate with other acquisition and payment services
- Work with MIS in developing a digital departmental appropriation/transfer process
- Perform a bank card and e-payables function requirements definition study with Wells Fargo and MIS
- Form departmental and interdepartmental teams to select consultant for new accounting system

Key Performance Measures:



Disbursements by Type



Disbursements by Amount

Budget Highlights: The difference between the FY18 Requested and Recommended budgets can be found in Other Purchased Services with the elimination of Contract Printing and reductions in Other Operating Costs for Memberships and Dues in the recommended budget. Most of the increase in the recommended is due to increased Personal Services costs of \$79,697 (4.2%), for annualized salary and fringe benefits increases. The other notable change for FY18 is the addition of \$150,000 in revenue for collecting Occupancy Taxes.

FINANCE

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------|------------------|------------------|------------------|------------------|------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Finance | 2,293,141 | 2,454,987 | 2,561,380 | 2,529,341 | 2,527,051 | |
| TOTAL | 2,293,141 | 2,454,987 | 2,561,380 | 2,529,341 | 2,527,051 | |

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|----------|----------|----------|----------|-----------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |

EXPENDITURES

Personal Services

| | | | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|--|
| Salaries & Wages | 1,401,720 | 1,400,995 | 1,437,789 | 1,460,748 | 1,460,748 | |
| Other Employee Benefits | 4,668 | 5,200 | 4,489 | 0 | 0 | |
| | | | | | | <i>lpad & cell phone stipends.</i> |
| Employee Benefits | 490,878 | 490,527 | 497,287 | 503,538 | 503,538 | |
| Total Personal Services | 1,897,266 | 1,896,722 | 1,939,565 | 1,964,286 | 1,964,286 | |

Operating Expenditures

| | | | | | | |
|------------------------------|----------------|----------------|----------------|----------------|----------------|---|
| Professional Fees | 91,852 | 179,000 | 213,000 | 185,000 | 185,000 | |
| | | | | | | <i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services.</i> |
| Maintenance Service | 0 | 1,000 | 500 | 1,000 | 1,000 | |
| Rent | 60 | 0 | 0 | 0 | 0 | |
| Other Purchased Services | 266,044 | 304,950 | 309,500 | 304,350 | 303,350 | |
| | | | | | | <i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums.</i> |
| Training & Conference | 23,912 | 48,000 | 40,000 | 48,000 | 48,000 | |
| | | | | | | <i>Certification training, GFOA & performance users conference, other specialized training for staff.</i> |
| General Supplies | 8,940 | 15,000 | 14,500 | 14,500 | 14,500 | |
| | | | | | | <i>Office supplies, books & subscriptions, small equipment.</i> |
| Operating Supplies | 487 | 3,400 | 3,400 | 3,400 | 3,400 | |
| | | | | | | <i>Audio-visual & training supplies for risk management safety training.</i> |
| Other Operating Costs | 4,580 | 6,915 | 40,915 | 8,805 | 7,515 | |
| | | | | | | <i>Insurance claims, memberships & dues.</i> |
| Total Operating Exps. | 395,875 | 558,265 | 621,815 | 565,055 | 562,765 | |

| | | | | | | |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| Total Expenditures | <u>2,293,141</u> | <u>2,454,987</u> | <u>2,561,380</u> | <u>2,529,341</u> | <u>2,527,051</u> | |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|

| | | | | | | |
|-----------------------|--------|--------|--------|--------|--------|--|
| Cost-Sharing Expenses | 76,016 | 60,899 | 61,884 | 65,050 | 65,050 | |
|-----------------------|--------|--------|--------|--------|--------|--|

| | | | | | | |
|-----------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|--|
| REVENUES | <u>563,789</u> | <u>60,000</u> | <u>208,000</u> | <u>210,000</u> | <u>210,000</u> | |
|-----------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|--|

| | | | | | | |
|-------------------|------|------|------|------|------|--|
| POSITIONS (FT/PT) | 23/0 | 23/0 | 23/0 | 23/0 | 23/0 | |
|-------------------|------|------|------|------|------|--|

GENERAL SERVICES

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

Goals:

- Provide outstanding and timely service to departments in a professional and comprehensive manner
- Develop a thorough critical facilities continuity of operations plan that identifies critical facilities and subsystems of each with strategies to manage crisis situations
- Develop and maintain a safety and security program that identifies and catalogs all safety regulation and reporting requirements to ensure compliance
- Implement and maintain a comprehensive capital maintenance program that identifies and prioritizes capital needs across all county departments and facilities.

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 & parking lots for all County facilities and certain parks; constructs & maintains various outdoor structures; provides & installs replacement street signs in the unincorporated area & maintains watershed dams.

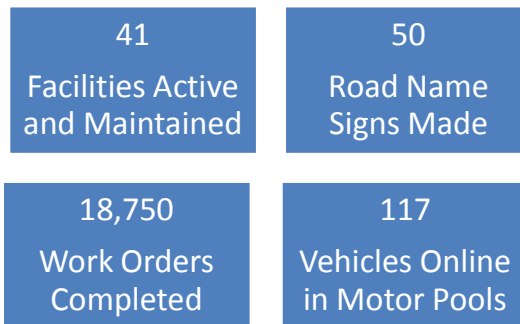
Property Management - provides management for real and personal property including the leasing of County property, oversees the operations of the warehouses, surplus property disposal, and recycling.

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

Current Initiatives:

- Facility Dude implementation, maintenance and expansion
- Provide better communication to departments and opportunities for collaboration
- Fact finding to determine issues
- Develop CO-OP plans for critical facilities
- Hire dedicated staff person to develop, implement and lead all aspects of the safety program
- Regular/consistent building inspections
- Improve project budget estimating
- Communicate project status and updates in a timely manner

Performance Measures:



GENERAL SERVICES

Budget Highlights: The FY18 recommended budget reflects a net County dollar increase of \$339,897 or 2.7% above FY17 Original. Revenues are projected to increase \$40,346 or 5.5% due to the following factors: a) an amended 10-year lease with SL Winston-Salem LLC for the Chestnut Street Parking Deck resulting in a gain of \$78,080; b) Facility (courtroom) Fees increases by \$50,000; and c) Sale of Surplus Property increases by \$5,000, These revenue gains are offset by the \$81,500 revenue "loss" for departmental services resulting from the transition of CenterPoint Human Services to Cardinal Innovations for Print/Mail and Fleet services.

On the expenditure side, the Recommended budget reflects an increase of \$380,243 or 2.8% over FY17. Personal Services shows a decrease through the elimination of six (6) vacant custodial positions and shifting to more contracted custodial services. Operating costs reflect an increase of \$389,750 or 5.5% over FY17 Original and are focused primarily in the areas of Maintenance Service, Security, Operating Supplies, Utilities and Energy. The primary driver is the new responsibility of maintaining the Public Safety Center (PSC) as a multi-tenant facility with the completion of the 3rd floor to be occupied by Probation and Parole. The utilities impact of Probation and Parole's move is partially offset by reductions in Space Rentals due to terminations of 3 office space leases, although Parking Space Rental will increase to provide additional parking for 70 Probation and Parole employees.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Administration | 1,486,493 | 1,904,342 | 1,701,001 | 2,013,148 | 2,013,148 | |
| Automotive Services | 2,260,987 | 2,576,606 | 2,276,066 | 2,671,648 | 2,524,348 | |
| Central Services | 1,801,400 | 2,042,058 | 1,943,018 | 2,225,904 | 2,192,554 | |
| Construction Management | 232,594 | 246,434 | 239,394 | 258,267 | 257,767 | |
| Facilities Operations | 2,098,597 | 2,120,203 | 1,959,069 | 2,289,005 | 2,273,355 | |
| Grounds Maintenance | 940,017 | 998,323 | 1,020,536 | 1,028,312 | 1,022,712 | |
| Facility Expenses | 1,951,551 | 1,837,540 | 1,956,613 | 1,972,600 | 1,969,500 | |
| Support Services | 1,436,189 | 1,665,482 | 1,427,344 | 1,525,997 | 1,517,847 | |
| TOTAL | <u>12,207,828</u> | <u>13,390,988</u> | <u>12,523,041</u> | <u>13,984,881</u> | <u>13,771,231</u> | |

GENERAL SERVICES

| | FY 15-16 Actual | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|--------------------------------|--------------------|----------------------|-------------------|-------------------|-----------------------|---|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 3,884,999 | 4,185,817 | 3,854,467 | 4,173,792 | 4,173,792 | |
| Other Employee Benefits | 6,074 | 6,575 | 5,771 | 6,566 | 6,566 | |
| Employee Benefits | 1,801,429 | 2,016,841 | 1,849,029 | 2,009,248 | 2,009,248 | |
| Board Compensation | 900 | 900 | 900 | 900 | 900 | |
| Total Personal Services | 5,693,402 | 6,210,133 | 5,710,167 | 6,190,506 | 6,190,506 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 837,490 | 1,115,590 | 1,036,310 | 1,148,300 | 1,148,300 | |
| | | | | | | <i>Custodial and security services; legal and engineering fees.</i> |
| Maintenance Service | 829,756 | 848,250 | 889,620 | 1,172,050 | 1,130,950 | |
| | | | | | | <i>Janitorial services, building and mechanical systems projects.</i> |
| Rent | 549,554 | 536,090 | 603,937 | 335,800 | 335,800 | |
| | | | | | | <i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i> |
| Utility Services | 77,352 | 72,200 | 78,665 | 120,200 | 120,200 | |
| | | | | | | <i>Includes solid waste disposal charges, water & sewer services.</i> |
| Construction Services | 23,585 | 0 | 5,760 | 0 | 0 | |
| | | | | | | <i>Capital Repair Plan.</i> |
| Other Purchased Services | 706,435 | 731,850 | 715,276 | 732,400 | 732,150 | |
| | | | | | | <i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i> |
| Training & Conference | 12,718 | 10,000 | 8,685 | 28,950 | 10,250 | |
| General Supplies | 834,820 | 900,675 | 829,160 | 788,325 | 784,025 | |
| | | | | | | <i>Janitorial & maintenance repair supplies; small equipment purchases.</i> |
| Energy | 1,605,688 | 1,820,800 | 1,565,550 | 2,266,600 | 2,130,600 | |
| | | | | | | <i>Electricity, natural gas, gasoline.</i> |
| Operating Supplies | 899,686 | 992,000 | 902,225 | 1,020,450 | 1,015,000 | |
| | | | | | | <i>Tires & automotive supplies, protective gear, repair supplies.</i> |
| Other Operating Costs | 18,974 | 78,400 | 78,186 | 89,000 | 88,150 | |
| | | | | | | <i>Insurance claims, memberships & dues.</i> |
| Total Operating Exps. | 6,396,058 | 7,105,855 | 6,713,374 | 7,702,075 | 7,495,425 | |
| Capital Outlay | 118,368 | 75,000 | 99,500 | 92,300 | 85,300 | |
| Total Expenditures | 12,207,828 | 13,390,988 | 12,523,041 | 13,984,881 | 13,771,231 | |
| Cost-Sharing Expenses | 1,563,664 | 1,516,258 | 1,562,671 | 1,774,535 | 1,774,686 | |
| Contra-Expenses | (7,303,661) | (6,989,637) | (7,502,398) | (7,605,348) | (7,591,453) | |
| REVENUES | 934,381 | 731,040 | 848,663 | 688,306 | 771,386 | |
| POSITIONS (FT/PT) | 133/4 | 128/1 | 128/1 | 122/1 | 122/1 | |

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

Performance Measures:

| | FY 13 | FY 14 | FY 15 | FY 16 |
|------------------------------------|--------------|--------------|--------------|--------------|
| <u>Turnover % by Service Area</u> | | | | |
| Admin & Support | 10.3% | 9.6% | 12.5% | 4.3% |
| Community & Economical Development | 0.0% | 20.0% | 0.0% | 0.0% |
| Cultural & Recreation | 12.0% | 14.4% | 14.9% | 13.3% |
| Environmental Management | 10.0% | 21.7% | 4.2% | 8.3% |
| General Government | 3.9% | 3.7% | 23.2% | 11.1% |
| Health | 11.9% | 14.7% | 22.5% | 20.9% |
| Public Safety | 10.3% | 12.0% | 21.1% | 12.4% |
| Social Services | 11.9% | 10.7% | 14.7% | 17.1% |
| Total Turnover | <u>10.7%</u> | <u>11.8%</u> | <u>13.7%</u> | <u>13.6%</u> |
| Sick Leave Utilization | 3.3% | 3.5% | 3.5% | 3.5% |

Budget Highlights: The Human Resources FY18 recommended budget reflects a County dollar increase of \$74,550, or 7.7% over the CYO budget. The increase is driven by Personal Services due to budgeting a full year for the new Senior Human Resources Consultant position, annualized performance increases, and a slight increase in fringe benefits.

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:

- Partner with department managers and county management to improve retention and develop succession plans within each department
- Implement a Workforce Planning Strategy Expand outreach activities to reach diverse candidate pools that meet particular job needs and ensure compliance with the County's EEO
- Partner with a compensation consultant to perform a comprehensive analysis of the current salary structures
- Provide comprehensive supervisory and management training across the County
- Implement a new HRIS system, online benefits platform, electronic interface with 401K and 457 providers, electronic status reports, and electronic performance appraisal approval process
- Partner with the wellness vendor to encourage employee participation in wellness and prevention services and activities

HUMAN RESOURCES

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|-----------------|----------------|----------------|----------------|------------------|------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Human Resources | 876,700 | 965,237 | 961,225 | 1,039,787 | 1,039,787 | |
| TOTAL | 876,700 | 965,237 | 961,225 | 1,039,787 | 1,039,787 | |

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------------|-----------------------|-----------------------|-----------------------|---|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <u>EXPENDITURES</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 504,620 | 520,918 | 529,430 | 581,821 | 581,821 | |
| Employee Benefits | 169,246 | 176,829 | 187,162 | 190,476 | 190,476 | |
| Total Personal Services | 673,866 | 697,747 | 716,592 | 772,297 | 772,297 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 32,512 | 40,000 | 35,100 | 40,000 | 40,000 | |
| | | | | <i>Contract for the County's Employee Assistance Program.</i> | | |
| Rent | 600 | 750 | 420 | 750 | 750 | |
| Other Purchased Services | 121,855 | 149,200 | 140,929 | 214,200 | 214,200 | |
| | | | | <i>Criminal & drivers license checks, COBRA Admin., Flex Program Admin., Neo Gov contracts, Kenexa, Comp/Class Study.</i> | | |
| Training & Conference | 4,660 | 12,365 | 9,450 | 12,365 | 12,365 | |
| General Supplies | 5,832 | 9,400 | 7,205 | 9,400 | 9,400 | |
| | | | | <i>Office supplies, small equipment, books & subscriptions.</i> | | |
| Operating Supplies | 18,114 | 26,300 | 27,900 | 26,300 | 26,300 | |
| Other Operating Costs | 19,091 | 29,475 | 23,629 | 24,475 | 24,475 | |
| | | | | <i>Tuition reimbursement, membership & dues, insurance claims.</i> | | |
| Inventory Purchase | 170 | | | | | |
| Total Operating Exps. | 202,834 | 267,490 | 244,633 | 327,490 | 327,490 | |
| Total Expenditures | <u>876,700</u> | <u>965,237</u> | <u>961,225</u> | <u>1,099,787</u> | <u>1,099,787</u> | |
| Cost-Sharing Expenses | 37,035 | 30,695 | 33,172 | 32,598 | 32,598 | |
| POSITIONS (FT/PT) | 9/0 | 10/0 | 10/0 | 10/0 | 10/0 | |

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:

- Improve all City/County departments by developing and maintaining a central geographical reference data repository
- Help City/County departments use geographic data in decision-making and to help the community understand strengths, weaknesses, opportunities, and challenges

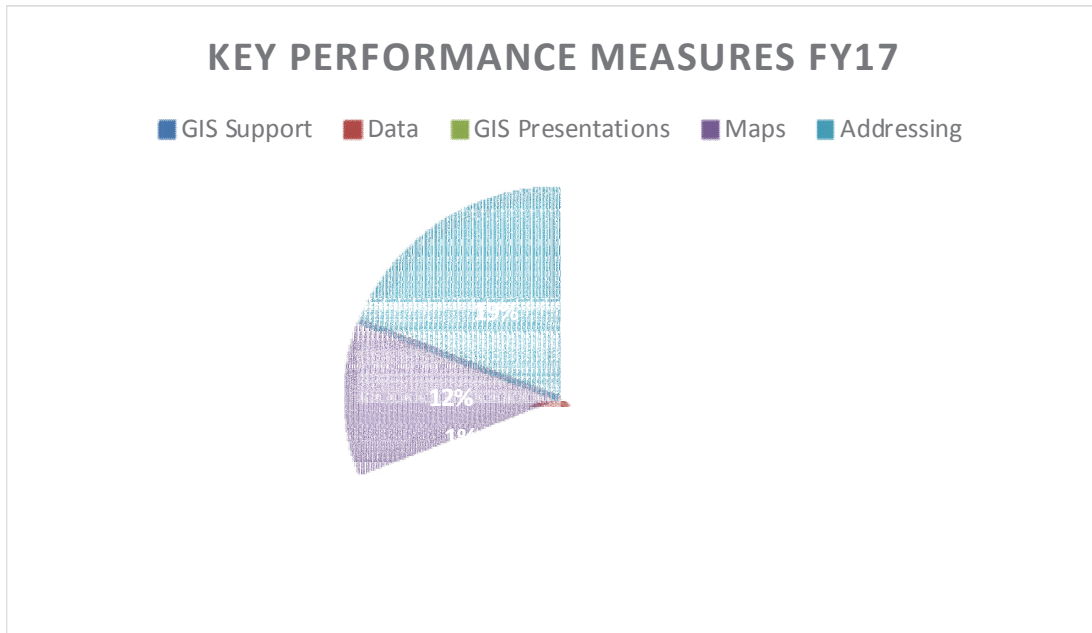
Program Description: *MapForsyth / City-County Geographic Information* - MapForsyth is an enterprise GIS Addressing office. MapForsyth is designed to support departments and municipalities that use GIS Addressing information, while

Performance Measures:

supporting and training others who do not have GIS staff. Projects include providing Maps, GIS Support, Data, GIS Presentations, GIS Trainings and Addressing.

Current Initiatives:

- Create efficiency across City/County departments through the accuracy and completeness of geographical reference data
- Custodian of GIS & Addressing data sets
- Bring data alive through the use of maps
- Tell the story behind the data
- Implement procedures to work with departments to create a product of the data



Planned Division of Staff Time

- Maps - Creation, Updates, Web Development, etc.
- GIS Support - Technical Support
- Data - Creation, Update, Etc.
- GIS Presentations - Presentations to stakeholders

Budget Highlights: The workload continues to increase as more stakeholders become aware of the services and capabilities available through MapForsyth. Operating expenses are lower for FY18, primarily in Software Licensing and Maintenance (ESRI contract moved to MIS) and Other Contractual Services (Phase III of the Master Addressing Repository Contract moved to applicable departments). A GIS Analyst position was shifted to MapForsyth from the Emergency Services CAD & IT division. This position will provide GIS services associated with the new OSSI CAD system. The revenue for MapForsyth is primarily from the City of Winston-Salem per inter-local agreement. The revenue formula is based on weighted population. Currently, the City funds 35.5% and the County 64.5% of the MapForsyth budget.

MAPFORSYTH

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------|----------------|----------------|----------------|----------------|----------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| GIS | 749,590 | 543,206 | 557,046 | 481,238 | 481,238 | |
| Addressing | 0 | 228,492 | 204,818 | 231,318 | 156,318 | |
| TOTAL | 749,590 | 771,698 | 761,864 | 712,556 | 637,556 | |

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|----------|----------|----------|----------|-----------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |

EXPENDITURES

Personal Services

| | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| Salaries & Wages | 368,658 | 374,801 | 385,086 | 439,370 | 439,370 |
| Employee Benefits | 138,442 | 145,396 | 151,280 | 171,685 | 171,685 |
| Total Personal Services | 507,100 | 520,197 | 536,366 | 611,055 | 611,055 |

Operating Expenditures

| | | | | | |
|------------------------------|----------------|----------------|----------------|---|---------------|
| Other Purchased Services | 230,655 | 232,100 | 207,301 | 82,000 | 7,000 |
| | | | | <i>Rent, Software Licensing & Maintenance, Other Contractual, Insurance Premiums.</i> | |
| Training & Conference | 8,206 | 10,001 | 10,001 | 10,251 | 10,251 |
| General Supplies | 1,940 | 5,400 | 5,196 | 5,250 | 5,250 |
| | | | | <i>Office supplies, small equipment, Books & Subscriptions, Other General Supplies.</i> | |
| Other Operating Costs | 1,689 | 4,000 | 3,000 | 4,000 | 4,000 |
| | | | | <i>Insurance claims, Membership & Dues</i> | |
| Total Operating Exps. | 242,490 | 251,501 | 225,498 | 101,501 | 26,501 |

| | | | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Expenditures | <u>749,590</u> | <u>771,698</u> | <u>761,864</u> | <u>712,556</u> | <u>637,556</u> |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | | | |
|-----------------------|--------|--------|--------|--------|--------|
| Cost-Sharing Expenses | 57,536 | 19,815 | 19,917 | 21,415 | 21,415 |
|-----------------------|--------|--------|--------|--------|--------|

| | | | | | |
|------------------------|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>REVENUES</u> | <u>260</u> | <u>280,987</u> | <u>280,987</u> | <u>232,844</u> | <u>206,219</u> |
|------------------------|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|

| | | | | | |
|-------------------|-----|-----|-----|-----|-----|
| POSITIONS (FT/PT) | 6/0 | 6/0 | 6/0 | 7/0 | 7/0 |
|-------------------|-----|-----|-----|-----|-----|

PURCHASING

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

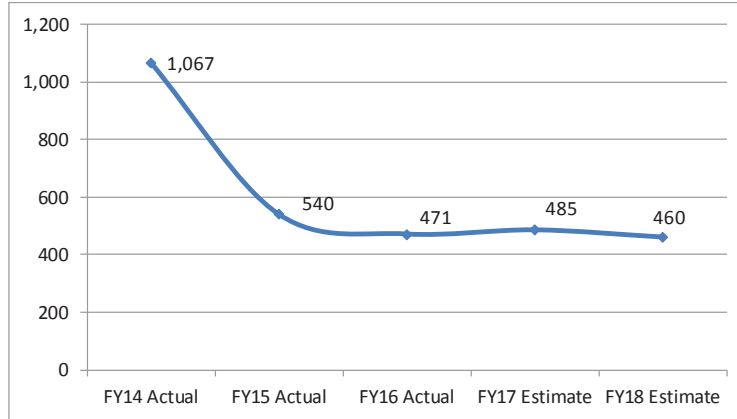
required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

Program Descriptions:

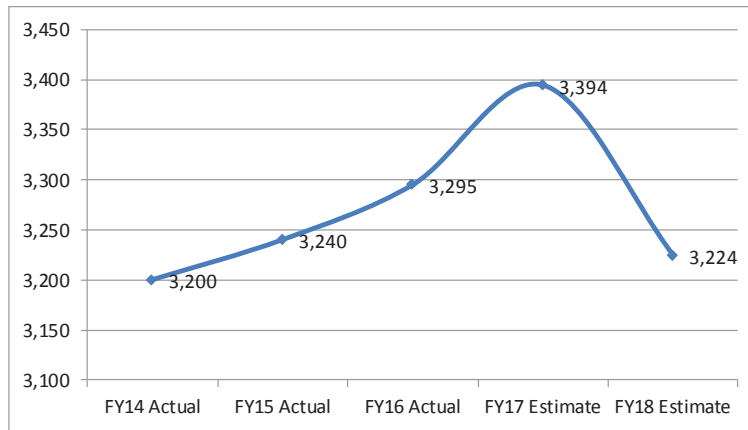
Purchasing - procures equipment and supplies for the City & County; prepares formal construction contract bids as

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

Key Performance Measures:



Purchase Orders & Contracts per Position



Total Number of Purchases

PROGRAM SUMMARY

| | FY 15-16 Actual | FY 16-17 Original Estimate | FY 17-18 Request | FY 17-18 Recommend | FY 17-18 Adopted |
|---------------------|-----------------------|-------------------------------|-----------------------|-----------------------|-----------------------|
| Purchasing | 116,293 | 108,890 | 114,780 | 114,780 | |
| County Share | <u>116,293</u> | <u>108,890</u> | <u>114,780</u> | <u>114,780</u> | <u>114,780</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.

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

Goals:

- Provides legal advice and assistance related to statutes, rules, regulations and court interpretations
- Drafts legal documents, research legal precedents, advises officials on legal implications of actions, and studies County policies, procedures, and actions to assure compliance with the law
- Avoid legal liability issues by providing timely advice to the Board of Commissioners and departments.

Current Initiatives:

- Complete reviews and update of County codes
- Monthly collaboration with work group on County legal matters

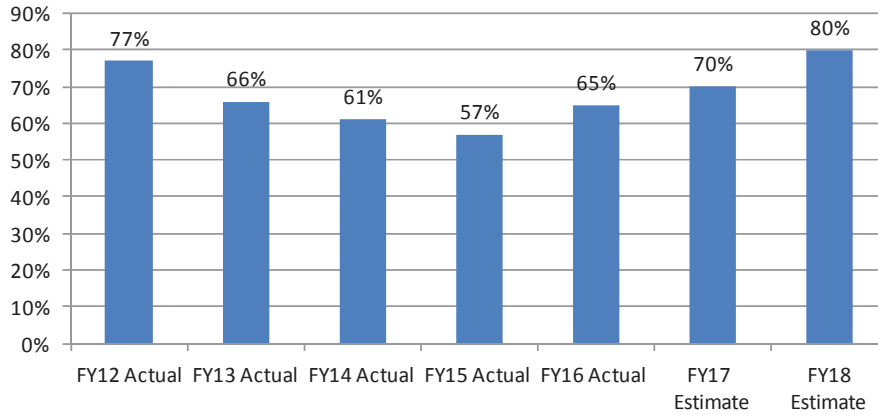
Program Descriptions:

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.

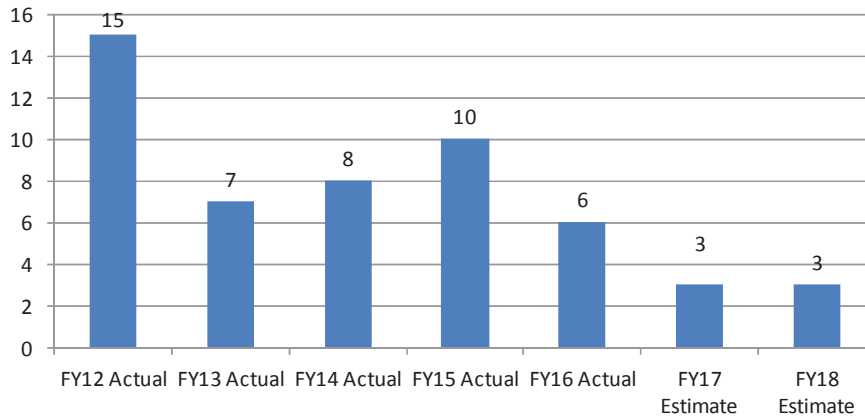
Attorney – Social Services – Provides legal services to the Department of Social Services for child welfare and child support cases.

Performance Measures:

Percentage of Contracts Processed in One Working Week



of Tort Claims



ATTORNEY

Budget Highlights: The FY18 County Attorney budget request is an increase of \$171,982, or 11.8% over the Current Year Original Budget. \$48,180 of the requested increase is for an Alternate Service Level request for one full-time Paralegal assigned to DSS. The other reason for the increase is due to Personal Services increases related to the addition of a full-time Attorney that was provided by the Board of Commissioners in the FY17 budget process and other increases in operating costs, including ordinance codification and books and subscriptions. The recommended budget is an increase of \$123,802, or 8.5% over CYO and includes all requested increases except for the Alternate Service Level request.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Attorney | 763,581 | 780,759 | 782,698 | 818,510 | 818,510 | |
| Attorney - Social Services | 646,527 | 677,768 | 673,585 | 811,999 | 763,819 | |
| Total | <u>1,410,108</u> | <u>1,458,527</u> | <u>1,456,283</u> | <u>1,630,509</u> | <u>1,582,329</u> | |

ATTORNEY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 1,031,268 | 1,077,492 | 1,082,237 | 1,205,975 | 1,172,154 | |
| Other Employee Benefits | 524 | 520 | 522 | 0 | 0 | |
| Employee Benefits | 321,123 | 319,513 | 325,628 | 358,738 | 349,454 | <i>Ipad stipend.</i> |
| Total Personal Services | 1,352,915 | 1,397,525 | 1,408,387 | 1,564,713 | 1,521,608 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 14,256 | 3,500 | 3,500 | 3,500 | 3,500 | <i>Legal fees.</i> |
| Maintenance Service | 0 | 60 | 60 | 120 | 120 | <i>Equipment repair.</i> |
| Rent | 3,337 | 4,260 | 4,260 | 4,200 | 4,200 | <i>Equipment rental, parking for DSS Attorneys.</i> |
| Other Purchased Services | 9,742 | 13,226 | 11,076 | 12,315 | 12,065 | <i>Printing costs, online law references and licenses.</i> |
| Training & Conference | 9,078 | 11,888 | 10,194 | 12,388 | 11,888 | <i>Personal mileage and required travel.</i> |
| General Supplies | 13,954 | 15,300 | 14,698 | 17,455 | 15,680 | <i>Office supplies, books & subscriptions, small equipment.</i> |
| Operating Supplies | 1,128 | 200 | 0 | 2,750 | 200 | |
| Other Operating Costs | 5,698 | 12,568 | 4,108 | 13,068 | 13,068 | <i>Memberships & dues, legal & court costs, insurance claims & premiums.</i> |
| Total Operating Exps. | 57,193 | 61,002 | 47,896 | 65,796 | 60,721 | |
| Total Expenditures | <u>1,410,108</u> | <u>1,458,527</u> | <u>1,456,283</u> | <u>1,630,509</u> | <u>1,582,329</u> | |
| Cost-Sharing Expenses | 25,002 | 21,862 | 19,576 | 21,137 | 21,137 | |
| Contra-Expenses | (637,166) | (610,000) | (673,585) | (749,891) | (701,711) | <i>Social Services' Attorneys and Paralegal charge back.</i> |
| POSITIONS (FT/PT) | 13/0 | 14/0 | 14/0 | 15/0 | 14/0 | |

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:

- Human Service agencies' consolidation study - Cansler Collaborative Resources analysis
- General Services/Parks -Fleet/Maintenance/Equipment analysis
- Winston-Salem Fire Dispatch by County 911 Center study
- Completion of County code review and update
- Develop a model to collaborate with the managed care organization, justice system, Public Health, DSS, and other agencies to yield enhanced behavioral health services and positive life outcomes within the mental health system of care.

Budget Highlights: The FY18 recommended budget for the Board of County Commissioners/Manager's Office reflects a County dollar increase of \$21,212 (1.9%) over CYO. This increase is driven by personal service cost increases of \$16,477 and an operating increase of \$4,735 for videographer services. Two (2) part-time positions eliminated. The initiatives outlined above are included in the Budget Ordinance as Board-Directed Initiatives. The Manager's Office is responsible for assuring these projects are completed during the fiscal year.

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Commissioners & Manager | 1,152,758 | 1,130,687 | 1,182,992 | 1,151,899 | 1,151,899 | |
| TOTAL | <u>1,152,758</u> | <u>1,130,687</u> | <u>1,182,992</u> | <u>1,151,899</u> | <u>1,151,899</u> | |

COUNTY COMMISSIONERS & MANAGER

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 806,136 | 784,606 | 813,202 | 802,176 | 802,176 | |
| Other Employee Benefits | 3,041 | 3,240 | 2,428 | 1,570 | 1,570 | |
| Employee Benefits | 230,780 | 204,951 | 241,742 | 205,528 | 205,528 | |
| Total Personal Services | 1,039,957 | 992,797 | 1,057,372 | 1,009,274 | 1,009,274 | |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 1,225 | 2,000 | 1,225 | 2,000 | 2,000 | |
| Maintenance Service | 0 | 300 | 0 | 300 | 300 | |
| Rent | 400 | 575 | 478 | 525 | 525 | |
| Other Purchased Services | 43,222 | 44,000 | 50,324 | 49,100 | 49,100 | |
| | | | | | | <i>Advertising, contracts to video briefings & meetings, laser fiche, employee luncheon.</i> |
| Training & Conference | 34,091 | 49,000 | 38,250 | 50,500 | 50,500 | |
| General Supplies | 27,708 | 28,615 | 27,263 | 29,000 | 29,000 | |
| | | | | | | <i>Office supplies, books & subscriptions, small equipment.</i> |
| Operating Supplies | 661 | 5,000 | 1,500 | 2,500 | 2,500 | |
| Other Operating Costs | 5,494 | 8,400 | 6,480 | 8,700 | 8,700 | |
| | | | | | | <i>Insurance claims and professional memberships.</i> |
| Total Operating Exps. | 112,801 | 137,890 | 125,520 | 142,625 | 142,625 | |
| Total Expenditures | <u>1,152,758</u> | <u>1,130,687</u> | <u>1,182,892</u> | <u>1,151,899</u> | <u>1,151,899</u> | |
| Cost-Sharing Expenses | 90,418 | 82,422 | 83,868 | 89,305 | 89,305 | |
| POSITIONS (FT/PT) | 6/2 | 6/2 | 6/0 | 6/0 | 6/0 | |

CYE: Eliminate 2 PT positions - Director of External Communications; temporary Data Specialist for Stepping Up Initiative.

DEBT SERVICE

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The FY18 Recommended budget reflects a net County dollar increase of over \$7.7 million (16.5%) compared to the FY17 Adopted budget. The increase is attributable to the successful bond referendum in November 2016 that included issuing \$350 million for Winston-Salem/Forsyth County Schools, \$65 million for Forsyth Technical Community College, and \$15 million for Parks. From the Debt by Service area information below, Education Debt makes up 79.0% of the County's debt service obligations with the Winston-Salem/Forsyth County Public School System making up 68.8% of the 78.3%.

Also included in the FY 18 Recommended budget in Debt Service is \$2,009,829 that was included in Non-Departmental in FY17 for debt leveling associated with the bond referendum. These additional funds help to reduce the debt leveling tax rate which for the \$430 million is 2.9 cents.

| | | FY 15-16 | FY 16-17 | | FY 17-18 | |
|----------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Original | Estimate | Request | Recommend |
| General Obligation Bonds | | 48,719,124 | 50,047,009 | 49,541,349 | 58,180,960 | 58,180,960 |
| Non-General Obligation Debt | | 1,198,618 | 5,901,185 | 5,901,185 | 5,880,873 | 5,880,873 |
| Installment Purchase Contracts | | 2,704,450 | 2,665,750 | 2,665,750 | 2,611,300 | 2,611,300 |
| Total | | 52,622,192 | 58,613,944 | 58,108,284 | 66,673,133 | 66,673,133 |
| Debt By Service Area: | | | | | | |
| | 17-18% | | | | | |
| Animal Control | 0.7% | 512,777 | 481,735 | 468,309 | 442,557 | 442,557 |
| Emergency Communications | 0.1% | 17,532 | 76,284 | 89,170 | 88,851 | 88,851 |
| EMS | 0.1% | 16,845 | 38,210 | 38,172 | 37,043 | 37,043 |
| Sheriff Administration | 4.2% | 2,709,186 | 2,753,770 | 2,750,994 | 2,696,586 | 2,696,586 |
| Courts | 1.4% | 268,294 | 485,005 | 484,704 | 874,573 | 874,573 |
| Total Public Safety | 6.4% | 3,524,634 | 3,835,004 | 3,831,349 | 4,139,610 | 4,139,610 |
| Health | 0.4% | 52,732 | 100,903 | 100,801 | 255,949 | 255,949 |
| Social Services | 2.0% | 70,072 | 1,261,982 | 1,261,106 | 1,261,727 | 1,261,727 |
| Youth Services | 0.1% | 65,976 | 60,317 | 60,255 | 56,941 | 56,941 |
| Total Health/Social Svcs. | 2.4% | 188,780 | 1,423,202 | 1,422,162 | 1,574,617 | 1,574,617 |
| Forsyth Tech | 10.5% | 5,350,088 | 5,573,687 | 5,568,381 | 6,781,979 | 6,781,979 |
| Schools | 68.5% | 38,991,909 | 40,337,307 | 39,849,690 | 44,144,057 | 44,144,057 |
| Total Education | 79.0% | 44,341,997 | 45,910,994 | 45,418,071 | 50,926,036 | 50,926,036 |
| Library | 3.9% | 2,526,340 | 2,610,573 | 2,607,915 | 2,541,057 | 2,541,057 |
| Parks | 3.2% | 1,594,765 | 1,741,816 | 1,740,043 | 2,067,467 | 2,067,467 |
| Total Culture & Rec. | 7.1% | 4,121,105 | 4,352,389 | 4,347,958 | 4,608,524 | 4,608,524 |
| Technology | 0.2% | 15,653 | 136,796 | 136,192 | 136,026 | 136,026 |
| General Services | 1.2% | 234,024 | 634,529 | 633,884 | 787,973 | 787,973 |
| Administration/Other | 3.6% | 195,999 | 2,321,030 | 2,318,668 | 2,316,518 | 2,316,518 |
| Total Admin./Other | 5.0% | 445,676 | 3,092,355 | 3,088,744 | 3,240,517 | 3,240,517 |
| Total | 100% | 52,622,192 | 58,613,944 | 58,108,284 | 64,489,304 | 64,489,304 |

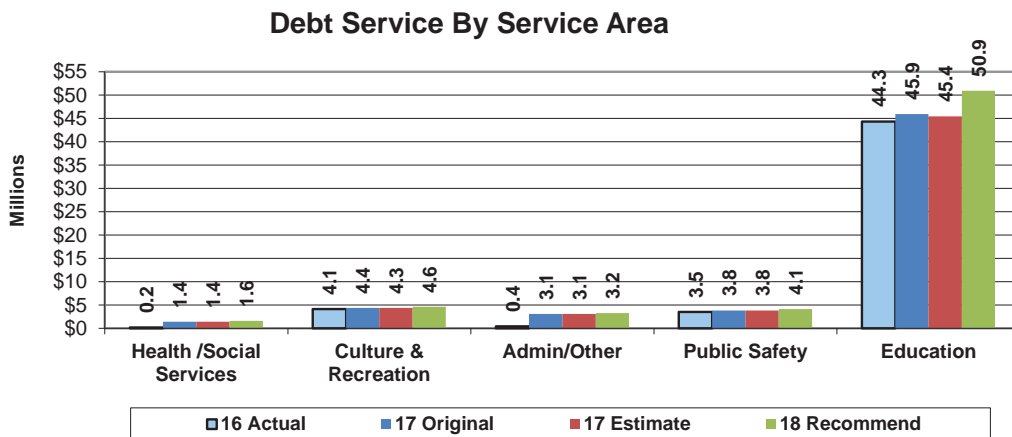
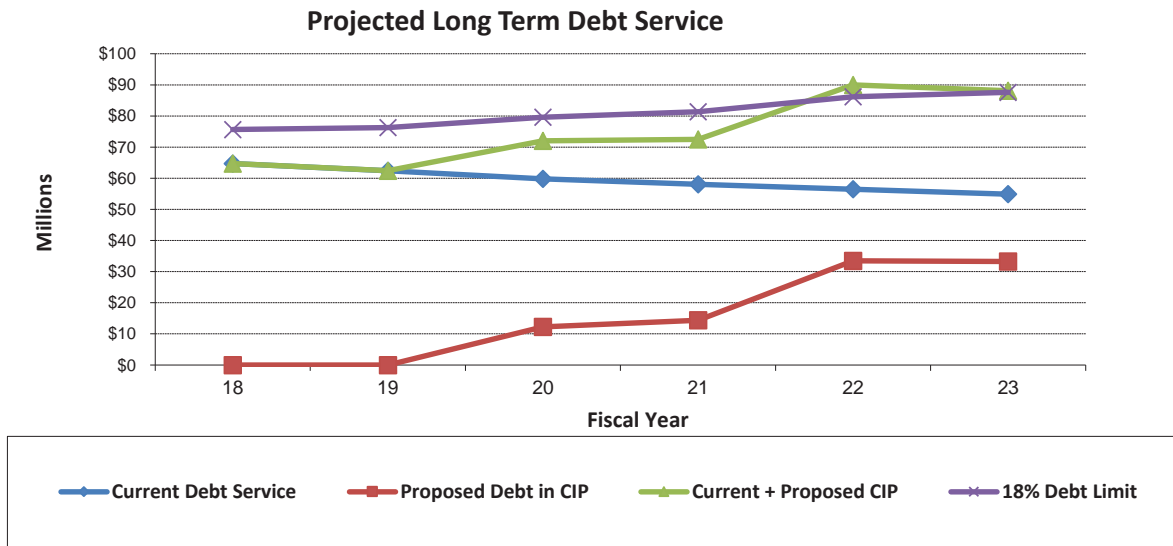
DEBT SERVICE

| | FY 15-16 | FY 16-17 | | Request | FY 17-18 | |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|
| | Actual | Original | Estimate | | Recommend | Adopted |
| <i>Debt by Issuance</i> | | | | | | |
| 2004 Schools VRDB | 1,112,389 | 1,504,017 | 1,267,000 | 2,170,000 | 2,170,000 | |
| 2007A Schools | 1,857,750 | 1,783,500 | 1,783,500 | 2,096,125 | 2,096,125 | |
| 2007B Schools VRDB | 1,821,437 | 2,261,643 | 1,993,000 | 2,803,000 | 2,803,000 | |
| 2007 Community College Bonds | 789,500 | 758,000 | 758,000 | 920,250 | 920,250 | |
| 2008 School Bonds | 3,047,500 | 2,915,000 | 2,915,000 | 2,782,500 | 2,782,500 | |
| 2008 2/3rds Bonds | 397,250 | 385,000 | 385,000 | 367,500 | 367,500 | |
| 2008 Refunding Bonds | 2,711,875 | 2,614,975 | 2,614,975 | 0 | 0 | |
| 2009 Educational Facilities Bonds | 1,864,500 | 1,815,000 | 1,815,000 | 1,765,500 | 1,765,500 | |
| 2009 Refunding | 8,351,425 | 7,627,175 | 7,627,175 | 7,207,775 | 7,207,775 | |
| 2010D QSCBs -Bonds | 1,316,553 | 1,316,554 | 1,316,554 | 1,316,554 | 1,316,554 | |
| 2010B GO P/I | 5,444,950 | 5,221,200 | 5,221,200 | 5,038,000 | 5,038,000 | |
| 2010C BABs - Bonds | 3,845,300 | 3,845,300 | 3,845,300 | 3,845,300 | 3,845,300 | |
| 2010A Public Improvement 2/3rds | 1,693,113 | 1,659,613 | 1,659,613 | 1,613,313 | 1,613,313 | |
| 2010E Refunding | 4,748,900 | 4,625,700 | 4,625,700 | 4,498,300 | 4,498,300 | |
| 2013 Public Improvement 2/3rds | 919,938 | 902,688 | 902,668 | 889,751 | 889,751 | |
| 2013 Educational Facilities | 323,594 | 319,094 | 319,094 | 314,594 | 314,594 | |
| 2013 Refunding | 1,648,650 | 3,736,050 | 3,736,050 | 3,625,575 | 3,625,575 | |
| 2014 Public Improvement 2/3rds | 991,500 | 971,500 | 971,500 | 946,500 | 946,500 | |
| 2014 Library Bonds | 2,424,000 | 2,376,000 | 2,376,000 | 2,316,000 | 2,316,000 | |
| 2015 Refunding Bonds | 3,409,000 | 3,409,000 | 3,409,000 | 3,409,000 | 3,409,000 | |
| 2014 Installment Purch (Refund) | 920,003 | 886,849 | 886,849 | 864,065 | 864,065 | |
| 2015 Installment Purch (Refund) | 278,615 | 5,014,336 | 5,014,336 | 5,016,808 | 5,016,808 | |
| 2017A Public Improvement 2/3rds | 0 | 0 | 0 | 1,722,761 | 1,722,761 | |
| 2017B GO P/I | 0 | 0 | 0 | 8,532,662 | 8,532,662 | |
| 2009 LOBS-Phillips Building | 1,261,150 | 1,235,000 | 1,235,000 | 1,205,000 | 1,205,000 | |
| 2012 LOBS-Phillips Building | 1,443,300 | 1,430,750 | 1,430,750 | 1,406,300 | 1,406,300 | |
| <u>Total Expenditures</u> | <u>52,622,192</u> | <u>58,613,944</u> | <u>58,108,264</u> | <u>66,673,133</u> | <u>66,673,133</u> | |
| | | | | | | |
| <u>REVENUE</u> | <u>6,276,412</u> | <u>11,434,233</u> | <u>4,323,312</u> | <u>10,761,432</u> | <u>10,761,432</u> | |

DEBT SERVICE

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

Projected debt service for FY18 is well below the legal limit as shown on the following page. The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for fiscal years 2018 through 2023. Decisions related to the funding of new projects are considered within the framework of the debt policy. The "Proposed and Committed" is the debt service from all outstanding debt and proposed debt for future capital projects.



DEBT SERVICE

TOTAL DEBT OUTSTANDING Approved/Issued

| <u>Maturity Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Fees</u> | <u>Total</u> |
|----------------------|--------------------|--------------------|---------------|--------------------|
| June 30, | | | | |
| 2018 | 41,885,000 | 22,581,011 | 49,000 | 64,515,011 |
| 2019 | 41,220,000 | 21,021,399 | - | 62,241,399 |
| 2020 | 39,890,000 | 19,447,297 | - | 59,337,297 |
| 2021 | 39,805,000 | 17,894,344 | - | 57,699,344 |
| 2022 | 39,770,000 | 16,412,528 | - | 56,182,528 |
| 2023 | 39,820,000 | 14,809,717 | - | 54,629,717 |
| 2024 | 35,715,000 | 13,195,585 | - | 48,910,585 |
| 2025 | 35,920,000 | 11,556,842 | - | 47,476,842 |
| 2026 | 36,075,000 | 9,902,687 | - | 45,977,687 |
| 2027 | 35,275,000 | 8,454,745 | - | 43,729,745 |
| 2028 | 34,220,000 | 7,005,944 | - | 41,225,944 |
| 2029 | 34,145,000 | 5,422,336 | - | 39,567,336 |
| 2030 | 27,670,000 | 3,884,941 | - | 31,554,941 |
| 2031 | 18,045,000 | 2,824,084 | - | 20,869,084 |
| 2032 | 17,790,000 | 2,257,128 | - | 20,047,128 |
| 2033 | 13,840,000 | 1,707,853 | - | 15,547,853 |
| 2034 | 10,480,000 | 1,229,228 | - | 11,709,228 |
| 2035 | 10,480,000 | 867,603 | - | 11,347,603 |
| 2036 | 10,480,000 | 504,684 | - | 10,984,684 |
| 2037 | 4,125,000 | 141,765 | - | 4,266,765 |
| TOTAL | 566,650,000 | 181,121,721 | 49,000 | 747,820,721 |

LEGAL DEBT LIMIT AND AVAILABLE CAPACITY

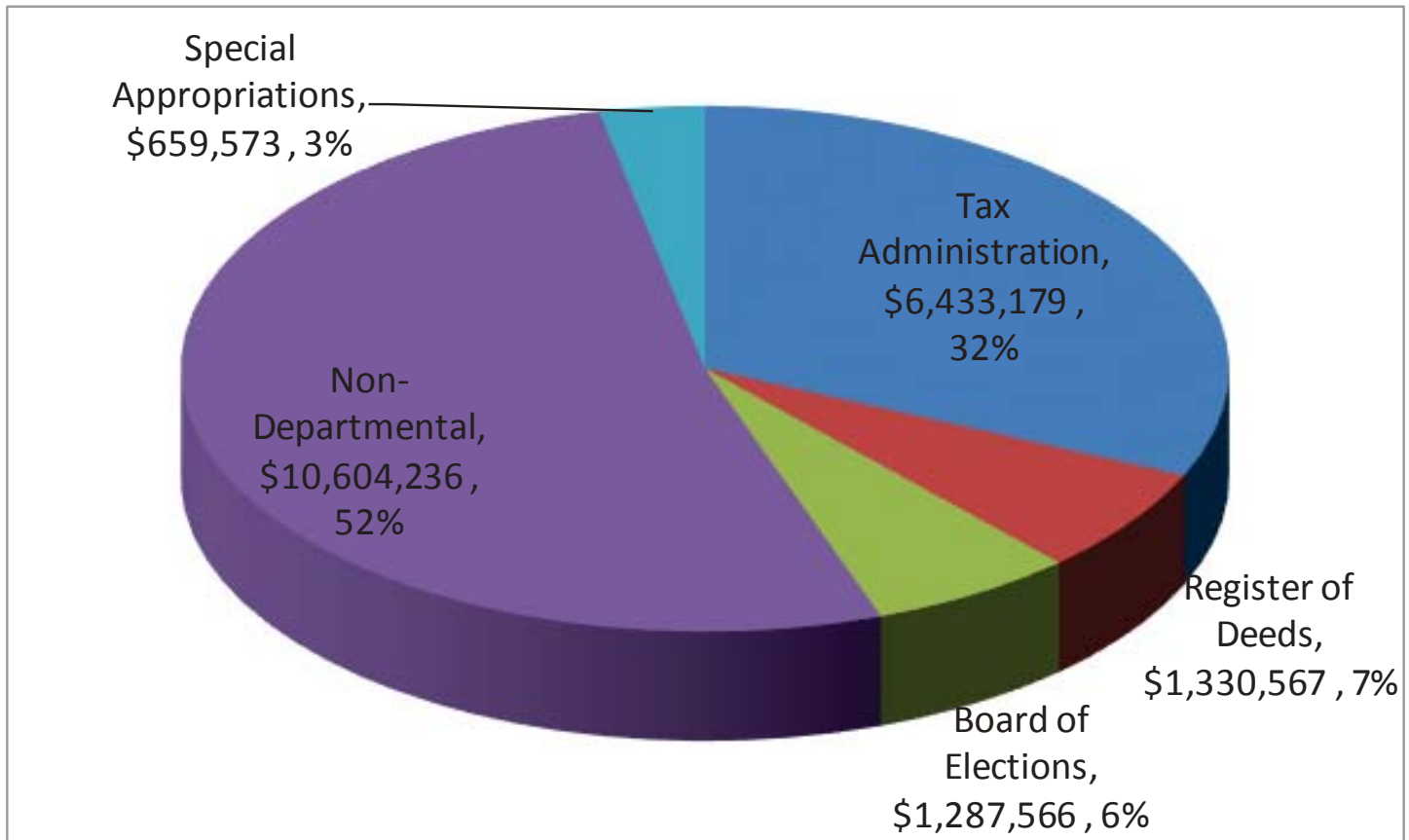
Restrictions on the amount of debt a county may incur are imposed by statute as well as by the State Constitution. G.S. 159-55 provides that the net debt of a county may not exceed 8% of the appraised value of the property subject to taxation by the county. Forsyth County's total legal debt capacity,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

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

| <u>Legal Debt Margin</u> | <u>Outstanding Debt</u> <u>(Approved/Issued)</u> | <u>Unused Capacity</u> |
|--------------------------|---|------------------------|
| 2,661,873,958 | 482,750,000 | 2,179,123,958 |

GENERAL GOVERNMENT SERVICE AREA

General Government Service Area - \$20.3 million or 4.8% of General Fund Expenditures



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. Setting 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.

BOARD OF ELECTIONS

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

Goals:

- Effectively deploy new voting equipment
- Improve voter registration maintenance and ensure accuracy of voter rolls
- 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 & school) and maintain voter records. Facilitates the implementation of the National Voter Registration Act &

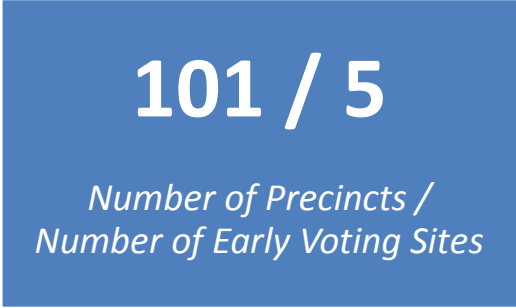
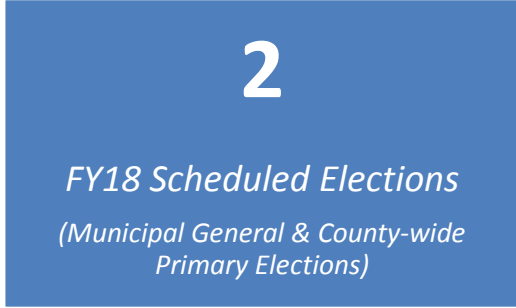
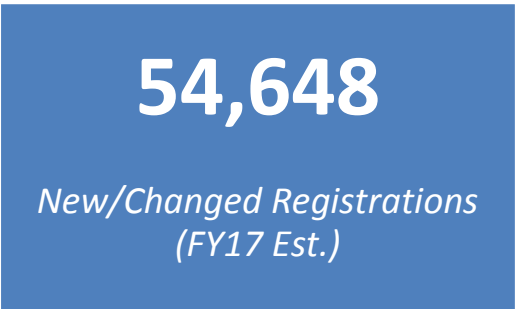
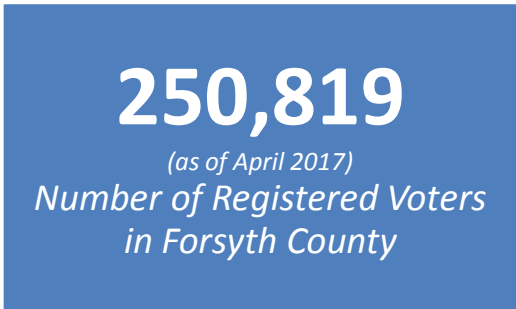
Key Performance Measures:

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:

- Position review and market study analysis of staff
- Purchase new voting machines as statutorily mandated by 2018
- Streamline record maintenance
- Develop a poll worker management system with MIS to streamline coordination, communication and online training
- Effectively implement new voting systems and improve on voter registration maintenance



Budget Highlights: The FY18 Recommended Budget for the Board of Elections reflects a net County dollar increase of \$41,547 - (3.3%) over the current year’s budget. The Board of Elections will manage at least two elections in FY18 – a Countywide General Election in November 2017 and a Countywide Primary Election in May 2018. Elections will not generate revenue in FY18 because no separate municipal elections are scheduled. Additional funds have been set aside in Contingency to facilitate two potential special elections – a Primary Election in August or September of 2017 to redo the 2016 General Election based on redrawn districts, if ordered by the courts, and a potential Second Primary Election in June 2018, if the May primary is a close contest. The Board of Commissioners included new election equipment as a potential Pay-Go item in the 2017 Budget Ordinance, as all of Forsyth County’s election equipment must be replaced to meet state election laws by 2018.

BOARD OF ELECTIONS

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Registration & Maint. | 580,927 | 619,241 | 693,511 | 724,569 | 719,764 | |
| State, County & Mun. Elect. | 546,794 | 626,778 | 852,268 | 567,802 | 567,802 | |
| Total | <u>1,127,721</u> | <u>1,246,019</u> | <u>1,545,779</u> | <u>1,292,371</u> | <u>1,287,566</u> | |

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--|----------|----------|----------|----------|-----------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |

EXPENDITURES

Personal Services

| | | | | | | |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| Salaries & Wages | 500,695 | 478,137 | 574,640 | 605,672 | 605,672 | |
| Other Employee Compensation | 52 | 400 | 4,433 | 400 | 400 | |
| Employee Benefits | 105,215 | 110,192 | 143,804 | 150,102 | 150,102 | |
| Board Compensation | 9,036 | 9,040 | 9,040 | 9,040 | 9,040 | |
| Total Personal Services | <u>614,998</u> | <u>597,769</u> | <u>731,917</u> | <u>765,214</u> | <u>765,214</u> | |

Operating Expenditures

| | | | | | | |
|------------------------------|-----------------------|-----------------------|-----------------------|--|-----------------------|--|
| Professional Fees | 180,926 | 309,000 | 440,263 | 207,832 | 207,832 | |
| | | | | <i>Temp agency workers to help prepare for elections, janitorial services for precincts.</i> | | |
| Maintenance Service | 66,600 | 55,000 | 54,956 | 61,893 | 61,893 | |
| | | | | <i>Statutorily required maintenance for voting equipment, other equipment maintenance.</i> | | |
| Rent | 36,499 | 78,840 | 82,327 | 66,566 | 66,566 | |
| | | | | <i>Precinct space rental, truck rental to transport voting equipment.</i> | | |
| Other Purchased Services | 163,887 | 99,050 | 134,354 | 121,425 | 116,729 | |
| | | | | <i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services.</i> | | |
| Training & Conference | 8,929 | 10,800 | 8,368 | 18,675 | 18,675 | |
| | | | | <i>Includes mileage for election workers.</i> | | |
| General Supplies | 42,279 | 46,750 | 60,936 | 21,455 | 21,346 | |
| | | | | <i>Supplies & small equipment for office, elections.</i> | | |
| Operating Supplies | 13,593 | 25,710 | 31,383 | 9,236 | 9,236 | |
| | | | | <i>Supplies, computer software.</i> | | |
| Other Operating Costs | 10 | 23,100 | 1,275 | 20,075 | 20,075 | |
| | | | | <i>Memberships & dues, insurance claims.</i> | | |
| Total Operating Exps. | <u>512,723</u> | <u>648,250</u> | <u>813,862</u> | <u>527,157</u> | <u>522,352</u> | |

TOTAL EXPENDITURES **1,127,721** **1,246,019** **1,545,779** **1,292,371** **1,287,566**

Cost-Sharing Expenses 60,352 118,644 118,644 120,772 120,772

REVENUES **59,171** **0** **0** **0** **0**

POSITIONS (FT/PT) 8/0 8/0 8/0 8/0 8/0

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.

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.

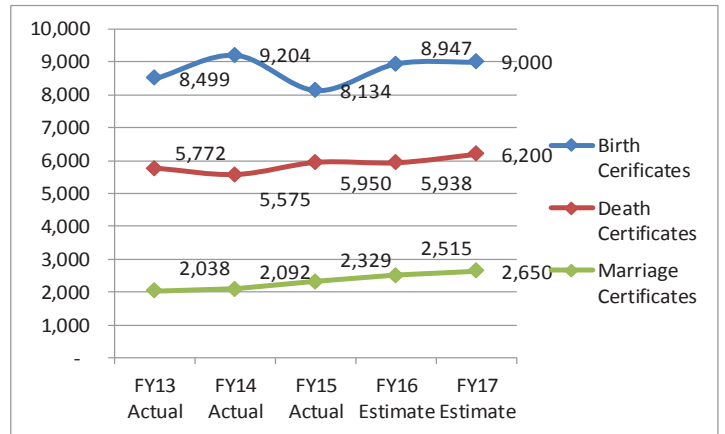
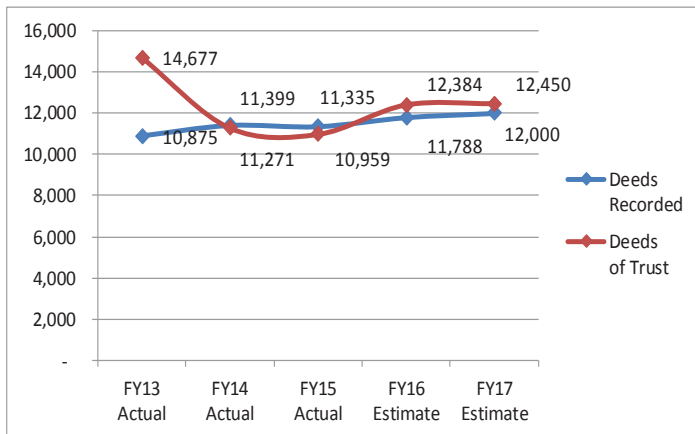
Automation Fund - provides funds to increase technology within the Register of Deeds' Office. Funds generated are set by the North Carolina General Statute and may be used only to enhance the department's technology and not supplant County funding for the Register of Deeds' Office.

Accomplishments: After working with a chosen vendor to make sure the necessary security was put in place to safe guard our vital records, the Register of Deeds has implemented a system where copies of vital records can be requested online and paid for with a credit card. Requests are processed and copies mailed back on the same day.

PROGRAM SUMMARY

| | FY 15-16 Actual | FY 16-17 Original | Estimate | FY 17-18 Request | Recommend | Adopted |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| Register of Deeds | 1,192,067 | 1,200,927 | 1,174,941 | 1,216,567 | 1,216,567 | |
| Automation Enhancement | 120,830 | 94,000 | 75,000 | 114,000 | 114,000 | |
| Total | <u>1,312,897</u> | <u>1,294,927</u> | <u>1,249,941</u> | <u>1,330,567</u> | <u>1,330,567</u> | |

Key Performance Measures:



REGISTER OF DEEDS

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 812,866 | 814,543 | 811,849 | 834,649 | 834,649 | |
| Other Employee Benefits | 1,886 | 1,915 | 1,099 | 315 | 315 | |
| Employee Benefits | 364,988 | 371,355 | 354,372 | 367,153 | 367,153 | <i>Cellphone stipends.</i> |
| | | | | | | <i>Includes Register of Deeds supplemental retirement.</i> |
| Total Personal Services | 1,179,740 | 1,187,813 | 1,167,320 | 1,202,117 | 1,202,117 | |
| Operating Expenditures | | | | | | |
| Maintenance Service | 18,702 | 4,000 | 0 | 24,000 | 24,000 | |
| | | | | | | <i>Maintenance on imaging equipment, scanners, & other office equipment.</i> |
| Other Purchased Services | 74,364 | 78,414 | 69,533 | 77,900 | 77,900 | |
| | | | | | | <i>Automation funds to preserve old plats/deed books. Creation of microfilm & digital imaging of old microfilm.</i> |
| Training & Conference | 538 | 1,300 | 0 | 1,300 | 1,300 | |
| General Supplies | 22,930 | 20,000 | 9,571 | 21,650 | 21,650 | |
| | | | | | | <i>Statute updates, office supplies.</i> |
| Operating Supplies | 4,993 | 800 | 3,000 | 1,000 | 1,000 | |
| | | | | | | <i>Copier & imaging supplies; CDs; microfilm supplies; toner.</i> |
| Other Operating Costs | 2,431 | 2,600 | 517 | 2,600 | 2,600 | |
| | | | | | | <i>Insurance claims; memberships & dues, Space Rental</i> |
| Total Operating Exps. | 123,958 | 107,114 | 82,621 | 128,450 | 128,450 | |
| Capital Outlay | 9,199 | 0 | 0 | 0 | 0 | |
| TOTAL EXPENDITURES | <u>1,312,897</u> | <u>1,294,927</u> | <u>1,249,941</u> | <u>1,330,567</u> | <u>1,330,567</u> | |
| Cost-Sharing Expenses | 83,973 | 61,923 | 62,273 | 62,073 | 62,073 | |
| REVENUES | <u>3,582,874</u> | <u>3,379,969</u> | <u>3,454,803</u> | <u>3,417,019</u> | <u>3,417,019</u> | |
| POSITIONS (FT/PT) | 20/1 | 20/1 | 20/1 | 20/1 | 20/1 | |

Budget Highlights: The Register of Deeds has two OCAs – an Administration OCA and an Automation Enhancement OCA. Normal operations are funded out of the Administration OCA. The Automation Enhancement OCA was established to set aside funds annually, the proceeds of which shall be expended on computer and imaging technology. Net County Dollars are decreasing very slightly as overall revenue is projected to outpace the growth in expenditures.

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.

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.

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.

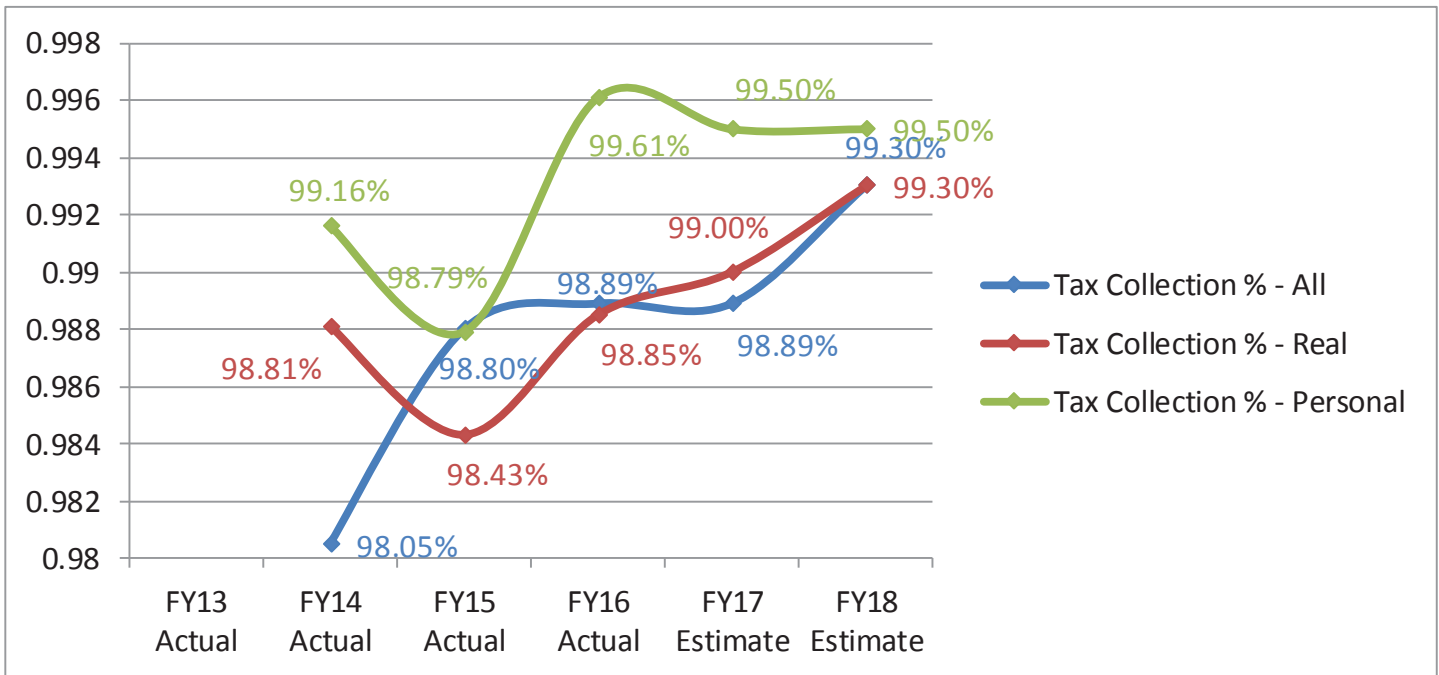
Current Initiatives:

- Maintain a current year levy collection rate of 99% for all bills charged to the Tax Collector, after accounting for bankruptcy and foreclosure proceedings
- Meet all stated real property assessment standards for the 2017 reappraisal on a countywide and subcategory basis for measures of assessment level, goodness of fit, regressivity and progressivity
- Continue to maintain timely data on GeoData Explorer for the public

Program Descriptions:

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

Performance Measures:



FY17 Median Sales Ratio-Level – 99.47%
FY17 Price-Related Differential – 98.36%

Budget Highlights: The FY18 Recommended budget for Tax Administration reflects a net County dollar increase of \$43,244 (0.81%) over FY17 Original. Recommended expenditures increase \$171,351 (2.7%) while revenues are projected to increase \$128,106. Recommended expenditures are driven by the following: a) Personal Services (up \$85,193 or 1.9%), b) increase of \$51,000 for tax foreclosure contractions, and c) tax valuation software licenses. The recommended revenue increase is due to \$50,000 increase in tax foreclosure revenues and from the collection of municipalities’ property taxes.

The Tax Assessor/Collector included Alternate Service Level requests for 1FT Sr. Tax Appraiser and 2FT Systems Analysts to maintain the NCPTS system.

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 (\$250,000); 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 \$2,500,000 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 FY 2018, the Recommended average increase is 3.11% with a range of 1% to 5%. This is based on an average employee rating of 3.1.

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

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

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

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

PROGRAM SUMMARY

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|------------------|-----------|------------|-----------|------------|------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| Non-Departmental | 8,218,490 | 12,949,270 | 7,672,957 | 12,372,833 | 10,213,975 | |

NON-DEPARTMENTAL

| | FY 15-16 Prior Year | FY 16-17 Original | Estimate | Request | FY 17-18 Recommend | Adopted |
|--------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salary Savings | 0 | -2,544,000 | 0 | -2,500,000 | -2,500,000 | |
| Retiree Hospitalization | 3,103,595 | 3,215,000 | 3,400,000 | 3,400,000 | 3,400,000 | |
| Post Employment Benefits | 0 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | |
| Employment Performance Pay | 0 | 1,955,467 | 0 | 1,797,180 | 1,797,180 | |
| Employer Share - 401k | -611 | 0 | 0 | 2,010,000 | 0 | |
| Salary - Comp & Class | 0 | 960,947 | 0 | 0 | 0 | |
| Retiree Life Insurance | 9,722 | 10,000 | 0 | 10,000 | 10,000 | |
| Unemployment | 30,934 | 250,000 | 193,268 | 250,000 | 250,000 | |
| Total Personal Services | 3,143,640 | 5,447,414 | 5,193,268 | 6,567,180 | 4,557,180 | |
| Operating Expenditures | | | | | | |
| Professional Fees | 71,000 | 75,000 | 71,000 | 75,000 | 75,000 | |
| | | | | | | <i>Fee for year-end and single audit.</i> |
| Other Operating Costs | 161,665 | 174,027 | 134,689 | 176,314 | 176,314 | |
| | | | | | | <i>Memberships \$154,027, survivor benefits \$20,000.</i> |
| Prior Year Encumbrances | 0 | 2,000,000 | 0 | 2,000,000 | 2,000,000 | |
| Contingency | 0 | 2,874,829 | 0 | 1,326,339 | 1,177,481 | |
| | | | | | | <i>\$565,000 general contingency, \$300,000 special gifts.</i> |
| Budget Reserve | | 0 | | | | |
| | | | | | | <i>Funds to address timesheet scheduling changes and holiday leave policy changes in CYO; Veterans Day ASL in FY17 Request</i> |
| Total Operating Exps. | 232,665 | 5,123,856 | 205,689 | 3,577,653 | 3,428,795 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Payments T/O Agencies | 590,108 | 742,000 | 761,000 | 592,000 | 592,000 | |
| | | | | | | <i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$567K), School PEG channel (\$25K). 100% revenue offset.</i> |
| Operating Transfers Out | 4,252,077 | 1,636,000 | 1,513,000 | 1,636,000 | 1,636,000 | |
| | | | | | | <i>Transfer to Motive Equipment Replacement CPO.</i> |
| TOTAL EXPENDITURES | <u>8,218,490</u> | <u>12,949,270</u> | <u>7,672,957</u> | <u>12,372,833</u> | <u>10,213,975</u> | |

SPECIAL APPROPRIATIONS

Special Appropriations serves to distribute Federal, State, and County funds to appropriate agencies.

| | FY 15-16 | FY 16-17 | | FY 17-18 | | |
|--------------------------------------|----------------|----------------|------------------|------------------|------------------|---------|
| | Actual | Original | Estimate | Request | Recommend | Adopted |
| <u>Special Appropriations</u> | | | | | | |
| Senior Services, Inc. * | 0 | 50,000 | 50,000 | 50,000 | 50,000 | |
| SS, Inc. Meals on Wheels * | 0 | 320,000 | 320,000 | 320,000 | 320,000 | |
| Shepherd's Center* | 0 | 50,000 | 50,000 | 70,000 | 50,000 | |
| HARRY- Veteran Services | 25,893 | 20,000 | 20,000 | 25,000 | 20,000 | |
| Kaleideum | 270,000 | 270,000 | 270,000 | 250,000 | 250,000 | |
| Arts Council | 100,000 | 100,000 | 100,000 | 300,000 | 25,000 | |
| Old Salem | 5,411 | 50,000 | 50,000 | 150,000 | 0 | |
| Old Salem Boys' School † | 0 | 0 | 1,500,000 | 0 | 0 | |
| RiverRun Film Festival | 0 | 0 | 0 | 30,000 | 0 | |
| Natl Black Theatre Festival | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | |
| Creative Corridors † | 0 | 0 | 150,000 | 175,000 | 0 | |
| NW Child Development | 0 | 26,520 | 26,520 | 45,500 | 0 | |
| Children's Law Center | 0 | 25,000 | 25,000 | 25,000 | 0 | |
| Reynolda House | 0 | 0 | 0 | 75,000 | 0 | |
| Work Family Resource Center | 0 | 0 | 0 | 25,000 | 0 | |
| TransAid - County Contribution | 0 | 0 | 0 | 263,320 | 263,320 | |
| Experiment in Self-Reliance ** | 0 | 0 | 0 | 26,695 | 26,695 | |
| United Way** | 0 | 0 | 0 | 7,695 | 7,695 | |
| Winston-Salem Foundation** | 0 | 0 | 0 | 1,863 | 1,863 | |
| Total | 466,304 | 976,520 | 2,626,520 | 1,905,073 | 1,079,573 | |

* These grants are appropriated in Aging Services and are shown here for illustrative purposes only

** These grants were previously included in Housing & Economic Development

† These projects were funded using Pay-Go in FY17

SPECIAL REVENUE FUNDS

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

Emergency Telephone System Special Revenue Fund

This fund is used to account for the .60¢/month E911 surcharge collected. Use of 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 administered 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 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 and three fire service districts.

2013 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that began in FY 2013.

2014 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that began in FY 2014.

2015 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that began in FY 2015.

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.

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 \$0.60 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.

Included in the request and recommend, is \$500,000 to be used as part of a match to a grant through the NC 911 Board for the consolidation of the 911 Communications Center and Sheriff's Telecommunications Center in the Public Safety Center. This grant would also assist the County with the requirement of having a fully operational back-up 911 Communications Center.

PROGRAM SUMMARY

| FY 16-17 | | | FY 17-18 | |
|-----------------|-----------------|----------------|------------------|----------------|
| <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| 1,114,312 | 1,114,312 | 612,718 | 612,718 | |

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

| | FY 16-17 | | <u>Request</u> | FY17-18 | |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------|
| | <u>Original</u> | <u>Estimate</u> | | <u>Recommend</u> | <u>Adopted</u> |
| Beginning Fund Balance | 1,114,312 | 1,114,312 | 1,163,531 | 1,163,531 | |
| <u>Revenues:</u> | | | | | |
| Appropriation of Fund Balance | | | | | |
| E911 Surcharge | 557,869 | 557,869 | 589,834 | 589,834 | |
| Interest Earnings | 0 | 0 | 0 | 0 | |
| Kernersville PSAP | | | 23,526 | 23,526 | |
| Total | 557,869 | 557,869 | 613,360 | 613,360 | |
| | | | | | |
| Total Resources | <u>1,672,181</u> | <u>1,672,181</u> | <u>1,776,891</u> | <u>1,776,891</u> | |
| | | | | | |
| <u>Expenditures:</u> | | | | | |
| Salary | 120,668 | 120,668 | 120,668 | 120,668 | |
| Maintenance Service | 126,850 | 126,850 | 8,500 | 8,500 | |
| Other Purchased Services | 320,600 | 320,600 | 315,000 | 315,000 | |
| Travel/Training | 13,000 | 13,000 | 13,000 | 13,000 | |
| General Supplies | 129,800 | 129,800 | 65,000 | 65,000 | |
| Equipment | 500,000 | 500,000 | 0 | 0 | |
| Aid to the Government Agencies | 28,063 | 28,063 | 23,526 | 23,526 | |
| Debt | 67,024 | 67,024 | 67,024 | 67,024 | |
| Total Expenditures | 1,306,005 | 1,306,005 | 612,718 | 612,718 | |
| | | | | | |
| Estimated Fund Balance | <u>366,176</u> | <u>366,176</u> | <u>1,164,173</u> | <u>1,164,173</u> | |

Law Enforcement Equitable Distribution Special Revenue Fund

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

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

PROGRAM SUMMARY

| FY 16-17 | | FY 17-18 | | |
|-----------------|-----------------|----------------|------------------|----------------|
| <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| 0 | 124,423 | 398,300 | 349,000 | |

FY18 Request includes funds to replace the SWAT vehicle, continue with the recruitment advertising campaign to address the elevated number of vacancies, and purchase a vehicle and equipment for an ASL Corporal position for the Clemmons Community Policing program.

Law Enforcement Equitable Distribution Special Revenue Fund

| | FY 16-17 | | | FY 17-18 | |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------|
| | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| Beginning Fund Balance | 1,067,346 | 1,067,346 | 972,883 | 972,883 | |
| <u>Revenues:</u> | | | | | |
| Intergovernmental | 50,000 | 25,000 | 50,000 | 50,000 | |
| Interest Earnings | 4,000 | 4,960 | 3,000 | 3,000 | |
| Total | 54,000 | 29,960 | 53,000 | 53,000 | |
| Total Resources | <u>1,121,346</u> | <u>1,097,306</u> | <u>1,025,883</u> | <u>1,025,883</u> | |
| <u>Expenditures:</u> | | | | | |
| Supplies & Small Equipment | 0 | 44,500 | 112,300 | 89,000 | |
| Training | 0 | 0 | 0 | 0 | |
| Capital Equipment > \$5,000 | 0 | 79,923 | 0 | 0 | |
| Emergency Vehicles | 0 | 0 | 286,000 | 260,000 | |
| Total | 0 | 124,423 | 398,300 | 349,000 | |
| Estimated Fund Balance | <u>1,121,346</u> | <u>972,883</u> | <u>627,583</u> | <u>676,883</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 just a slight amount of 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; therefore more of the fund is being appropriated for FY18.

PROGRAM SUMMARY

| FY 16 - 17 | | FY 17 - 18 | | |
|-----------------|-----------------|----------------|------------------|----------------|
| <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| 50,000 | 3,080 | 50,000 | 50,000 | |

Moser Bequest for Care of Elderly Special Revenue Fund

| | FY 16 - 17 | | FY 17 - 18 | | <u>Adopted</u> |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------|
| | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | |
| Opening Balance | 306,833 | 308,356 | 306,364 | 306,364 | |
| <u>Revenues:</u> | | | | | |
| Interest Earnings | 1,000 | 1,088 | 1,000 | 1,000 | |
| Total | 1,000 | 1,088 | 1,000 | 1,000 | |
| Total Resources: | <u>307,833</u> | <u>309,444</u> | <u>307,364</u> | <u>307,364</u> | |
| <u>Expenditures:</u> | | | | | |
| Assistance to Elderly | 50,000 | 3,080 | 50,000 | 50,000 | |
| Total | 50,000 | 3,080 | 50,000 | 50,000 | |
| Estimated Fund Balance | <u>257,833</u> | <u>306,364</u> | <u>257,364</u> | <u>257,364</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 the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|---|--------------------|-------------------|----------------------|---------------------|--|
| | | | TOTALS AT 6-30-15 | ACTIVITY 2015-16 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 0 | Estimated future activity depends on availability of funds from State. |
| Revenues | | | | | |
| Tfr From Special Revenue Fund | 0 | 0 | 1,145,757 | | |
| Tfr Fr SR Fd.-Res. Equity | 0 | 0 | 184,565 | | |
| Fund Balance | 145,400 | 1,330,150 | 0 | | |
| State Public School Bldg. Cap. | 436,200 | 39,267,488 | 36,465,425 | 559 | |
| Lottery Proceeds | 0 | 44,316,322 | 41,512,753 | 3,731,269 | |
| County Match (Bond Fd) | 0 | 10,580,670 | 10,580,496 | | |
| Interest Earnings | 0 | 162,074 | 162,074 | | |
| Total | 581,600 | 95,656,705 | 90,051,070 | 3,731,828 | |
| Total Resources | 581,600 | 95,656,705 | 90,051,070 | 3,731,828 | |
| Expenditures | | | | | |
| School Construction Projects | 581,600 | 51,340,383 | 48,538,317 | 559 | |
| Debt Service Paid with Lottery Proceeds | 0 | 44,316,322 | 41,512,753 | 3,731,269 | |
| Total | 581,600 | 95,656,705 | 90,051,070 | 3,731,828 | |
| Estimated Fund Balance | 0 | 0 | 0 | 0 | |

SPECIAL FIRE TAX DISTRICT FUNDS

| | FY 17 | Est. Avail. | | | FY 18 | | Tax Rate | Fund | |
|---------------------------|-----------|-------------|-------|------|--------|---------|-----------|---------|-----------|
| | Approp. | Fund Bal | FY 17 | Reg. | Recom. | Adopted | Revenue | Balance | Total |
| | | At 5/01/17 | | | | | | Approp. | Approp. |
| Beeson Cross Rds* (F) | 269,255 | 14,227 | .088 | .100 | .088 | | 263,115 | 10,000 | 273,115 |
| Beeson Cross Rds SD | 28,440 | 525 | .088 | .088 | .088 | | 28,470 | 0 | 28,470 |
| Belews Creek** (P) | 365,964 | 8,265 | .110 | .110 | .110 | | 370,720 | 8,265 | 378,985 |
| City View* (P) | 46,112 | 1,968 | .105 | .105 | .105 | | 39,430 | 1,968 | 41,398 |
| Clemmons** (F) | 1,447,393 | 154,785 | .060 | .060 | .060 | | 1,525,570 | 10,000 | 1,535,570 |
| Forest Hill** | 12,563 | 465 | .105 | .105 | .105 | | 12,705 | 465 | 13,170 |
| Griffith* (P) | 110,469 | 26,015 | .055 | .055 | .055 | | 116,955 | 0 | 116,955 |
| Gumtree** (P) | 65,137 | 2,794 | .100 | .100 | .100 | | 67,585 | 2,794 | 70,379 |
| Horneytown** (P) | 225,288 | 6,212 | .110 | .130 | .110 | | 239,780 | 6,212 | 245,992 |
| King of Forsyth Co.** (F) | 512,760 | 11,265 | .075 | .075 | .075 | | 541,100 | 0 | 541,100 |
| Lewisville** (F) | 1,383,574 | 39,041 | .080 | .080 | .080 | | 1,405,725 | 39,041 | 1,444,766 |
| Mineral Springs** (P) | 197,313 | 2,349 | .105 | .105 | .105 | | 191,810 | 0 | 191,810 |
| Min. Springs Svc. Dist. | 7,376 | 621 | .105 | .105 | .105 | | 7,340 | 92 | 7,432 |
| Mt. Tabor** (F) | 72,382 | 3,728 | .075 | .075 | .075 | | 75,855 | 3,728 | 79,583 |
| Old Richmond** (P) | 432,296 | 17,162 | .095 | .095 | .095 | | 423,350 | 17,000 | 440,350 |
| Piney Grove* (F) | 738,555 | 17,092 | .130 | .130 | .130 | | 757,670 | 17,092 | 774,762 |
| Rural Hall** (F) | 481,332 | 23,164 | .105 | .105 | .105 | | 456,430 | 23,164 | 479,594 |
| Salem Chapel** (P) | 98,119 | 11,400 | .120 | .120 | .120 | | 105,780 | 11,000 | 116,780 |
| South Fork* (F) | 6,241 | 4,813 | .060 | .060 | .060 | | 5,610 | 0 | 5,610 |
| Talley's Crossing** (P) | 219,135 | 10,980 | .105 | .105 | .105 | | 199,010 | 10,980 | 209,990 |
| Triangle* | 96,627 | 5,852 | .092 | .092 | .092 | | 99,990 | 5,852 | 105,842 |
| Union Cross** (P) | 294,306 | 45,921 | .120 | .120 | .120 | | 321,750 | 45,921 | 367,671 |
| Vienna* (F) | 527,193 | 22,584 | .075 | .075 | .075 | | 540,900 | 22,584 | 563,484 |
| Walkertown** (P) | 360,737 | 14,948 | .100 | .100 | .100 | | 369,680 | 14,948 | 384,628 |
| West Bend* | 52,428 | 1,765 | .080 | .080 | .080 | | 49,400 | 1,765 | 51,165 |

*Fire Protection District
 **Fire/Rescue Districts

(P) Part-time Employees
 SD = Service District

(F) 24 Hour Employees

2013 HOUSING GRANT PROJECT ORDINANCE

Fund 239

This fund is used to account for new grants/projects that began in FY 2013.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | |
|-------------------------------|--------------------|-------------------|----------------------|--------------------|
| | | | TOTALS AT 6-30-17 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | |
| Revenues | | | | |
| 2012 WSFC HOME | 167,800 | 167,800 | 167,800 | |
| Municipalities | 12,000 | 12,000 | 12,000 | |
| Transfer from General Fund | 25,755 | 25,755 | 25,755 | |
| 2012 CDBG Scattered | 400,000 | 400,000 | 214,990 | |
| Single Family Rehabilitation | 200,000 | 300,000 | 286,811 | |
| Duke HELP Loan Pool | 150,000 | 150,000 | 0 | |
| Interest Earnings | 0 | 0 | 85 | |
| Total | 955,555 | 1,055,555 | 707,441 | |
| | | | | |
| Total Resources | 955,555 | 1,055,555 | 707,441 | |
| | | | | |
| Expenditures | | | | |
| 2012 WSFC HOME | 167,800 | 167,800 | 167,800 | |
| 2012 WSFC HOME Local Match | 37,755 | 37,755 | 37,840 | |
| 2012 CDBG Scattered Site | 400,000 | 400,000 | 214,990 | |
| Single Family Rehabilitation | 200,000 | 300,000 | 286,811 | |
| Duke HELP Loan Pool | 150,000 | 150,000 | 0 | |
| Total | 955,555 | 1,055,555 | 707,441 | |
| | | | | |
| Estimated Fund Balance | 0 | 0 | 0 | |

2014 HOUSING GRANT PROJECT ORDINANCE

Fund 240

This fund is used to account for new grants/projects that began in FY 2014.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | |
|-------------------------------|--------------------|-------------------|----------------------|---|
| | | | TOTALS AT 6-30-17 | FUTURE ACTIVITY 2017-18 ACTIVITY |
| Opening Balance | 0 | 0 | 0 | |
| Revenues | | | | |
| 2013 WSFC HOME | 167,800 | 167,800 | 166,100 | |
| Municipalities | 12,000 | 12,000 | 12,000 | |
| Transfer from General Fund | 25,755 | 25,755 | 25,755 | |
| Forsyth County IDA | 26,582 | 58,582 | 57,582 | |
| CDBG Program Income | 150,000 | 153,338 | 82,022 | |
| CDBG NC Catalyst Program | 70,000 | 70,000 | 58,760 | |
| 2013 Urgent Repair Program | 75,000 | 75,000 | 63,440 | |
| Interest Earnings | 0 | 0 | 1,531 | |
| Total | 527,137 | 562,475 | 467,190 | |
| | | | | |
| Total Resources | 527,137 | 562,475 | 467,190 | |
| | | | | |
| Expenditures | | | | |
| 2013 WSFC HOME | 167,800 | 167,800 | 166,100 | |
| 2013 WSFC HOME Local Match | 37,755 | 37,755 | 37,755 | |
| Forsyth County IDA | 26,582 | 58,582 | 57,582 | |
| CDBG Program Income | 150,000 | 153,338 | 82,022 | |
| CDBG NC Catalyst Program | 70,000 | 70,000 | 58,760 | |
| 2013 Urgent Repair Program | 75,000 | 75,000 | 63,440 | |
| Interest Earnings | 0 | 0 | 1,531 | |
| Total | 527,137 | 562,475 | 467,190 | |
| | | | | |
| Estimated Fund Balance | 0 | 0 | 0 | |

2015 HOUSING GRANT PROJECT ORDINANCE

Fund 241

This fund is used to account for new grants/projects that began in FY 2015

| | ORIGINAL <u>BUDGET</u> | CURRENT <u>BUDGET</u> | ESTIMATE | | |
|-------------------------------|---------------------------|--------------------------|------------------------------------|-----------------------------------|----------------------------------|
| | | | <u>TOTALS</u> <u>AT 6-30-17</u> | <u>ACTIVITY</u> <u>2017-18</u> | <u>FUTURE</u> <u>ACTIVITY</u> |
| Opening Balance | 0 | 0 | 0 | 135,352 | |
| Revenues | | | | | |
| CDBG NSP Program Income | 50,000 | 50,000 | 21,751 | 0 | |
| 2014 WSFC HOME | 176,400 | 176,400 | 176,600 | 0 | |
| Municipalities | 12,000 | 12,000 | 12,000 | 0 | |
| Transfer from General Fund | 27,690 | 27,690 | 27,690 | 0 | |
| HOME Program Income | 200,000 | 238,516 | 190,000 | 35,000 | |
| Interest Earnings | 0 | 0 | 1,204 | 450 | |
| Total | 466,090 | 504,606 | 429,245 | 35,450 | |
| | | | | | |
| Total Resources | 466,090 | 504,606 | 429,245 | 170,802 | |
| | | | | | |
| Expenditures | | | | | |
| 2014 WSFC HOME | 176,400 | 176,400 | 176,600 | 0 | |
| 2014 WSFC HOME Local Match | 39,690 | 39,690 | 30,000 | 9,690 | |
| HOME Program Income - B/O | 200,000 | 238,516 | 87,293 | 137,707 | |
| CDBG NSP Program Income - B/O | 50,000 | 50,000 | 0 | 21,751 | |
| Interest Earnings | 0 | 0 | 0 | 1,654 | |
| Total | 466,090 | 504,606 | 293,893 | 170,802 | |
| | | | | | |
| Estimated Fund Balance | 0 | 0 | 135,352 | 0 | |

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 | | |
|-------------------------------|---------------------------|--------------------------|------------------------------------|-----------------------------------|----------------------------------|
| | | | <u>TOTALS</u> <u>AT 6-30-17</u> | <u>ACTIVITY</u> <u>2017-18</u> | <u>FUTURE</u> <u>ACTIVITY</u> |
| Opening Balance | 0 | 0 | 0 | 37,247 | |
| Revenues | | | | | |
| 2015 WSFC HOME | 176,400 | 176,400 | 60,670 | 104,330 | |
| Municipalities | 12,000 | 12,000 | 12,000 | 0 | |
| Transfer from General Fund | 27,690 | 27,690 | 25,125 | 0 | |
| 2015 Urgent Repair Program | 100,000 | 100,000 | 89,560 | 0 | |
| Interest Earnings | 0 | 0 | 122 | 70 | |
| Total | 316,090 | 316,090 | 187,477 | 104,400 | |
| | | | | | |
| Total Resources | 316,090 | 316,090 | 187,477 | 141,647 | |
| | | | | | |
| Expenditures | | | | | |
| 2015 WSFC HOME | 176,400 | 176,400 | 60,670 | 104,330 | |
| 2015 WSFC HOME Local Match | 39,690 | 39,690 | 0 | 37,317 | |
| 2015 Urgent Repair Program | 100,000 | 100,000 | 89,560 | 0 | |
| Total | 316,090 | 316,090 | 150,230 | 141,647 | |
| | | | | | |
| Estimated Fund Balance | 0 | 0 | 37,247 | 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 | | |
|-------------------------------|---------------------------|--------------------------|------------------------------------|-----------------------------------|----------------------------------|
| | | | <u>TOTALS</u> <u>AT 6-30-17</u> | <u>ACTIVITY</u> <u>2017-18</u> | <u>FUTURE</u> <u>ACTIVITY</u> |
| Opening Balance | 0 | 0 | 0 | 38,250 | 33,250 |
| Revenues | | | | | |
| 2016 WSFC HOME | 170,000 | 170,700 | 90 | 30,700 | 139,910 |
| 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 | 24,000 | 76,000 | 0 |
| NCHFA ESRF | 225,000 | 225,000 | 0 | 75,000 | 150,000 |
| Interest Earnings | 0 | 0 | 0 | 0 | 0 |
| Total | 533,250 | 533,950 | 62,340 | 181,700 | 289,910 |
| | | | | | |
| Total Resources | 533,250 | 533,950 | 62,340 | 219,950 | 323,160 |
| | | | | | |
| Expenditures | | | | | |
| 2016 WSFC HOME | 170,000 | 170,700 | 90 | 30,700 | 139,910 |
| 2016 WSFC HOME Local Match | 38,250 | 38,250 | 0 | 5,000 | 33,250 |
| 2016 Urgent Repair Program | 100,000 | 100,000 | 24,000 | 76,000 | 0 |
| NCHFA ESRF | 225,000 | 225,000 | 0 | 75,000 | 150,000 |
| Total | 533,250 | 533,950 | 24,090 | 186,700 | 323,160 |
| | | | | | |
| Estimated Fund Balance | 0 | 0 | 38,250 | 33,250 | 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 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 0 | 73,250 |
| Revenues | | | | | |
| 2017 WSFC HOME | 170,000 | 170,000 | 0 | 0 | 170,000 |
| Municipalities | 12,000 | 12,000 | 0 | 12,000 | 0 |
| Transfer from General Fund | 26,250 | 26,250 | 0 | 26,250 | 0 |
| 2017 Urgent Repair Program | 100,000 | 100,000 | 0 | 24,000 | 76,000 |
| Forsyth County IDA | 33,332 | 33,332 | 0 | 33,332 | 0 |
| CDBG Program Income | 125,000 | 125,000 | 0 | 80,000 | 45,000 |
| CDBG NSP | 800,000 | 800,000 | 0 | 200,000 | 600,000 |
| Total | 1,266,582 | 1,266,582 | 0 | 375,582 | 891,000 |
| Total Resources | 1,266,582 | 1,266,582 | 0 | 375,582 | 964,250 |
| Expenditures | | | | | |
| 2017 WSFC HOME | 170,000 | 170,000 | 0 | 0 | 170,000 |
| 2017 WSFC HOME Local Match | 38,250 | 38,250 | 0 | 0 | 38,250 |
| 2016 Urgent Repair Program | 100,000 | 100,000 | 0 | 24,000 | 76,000 |
| Forsyth County IDA | 33,332 | 33,332 | 0 | 33,332 | 0 |
| CDBG Program Income | 125,000 | 125,000 | 0 | 45,000 | 80,000 |
| CDBG NSP | 800,000 | 800,000 | 0 | 200,000 | 600,000 |
| Total | 1,266,582 | 1,266,582 | 0 | 302,332 | 964,250 |
| Estimated Fund Balance | 0 | 0 | 0 | 73,250 | 0 |

CAPITAL PROJECT ORDINANCES (CPO)

This section accounts for 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.

2009 Phillips Building (Phase 1A & 1B) CPO

2011 Library Bond CPO

2012 2/3rds Bonds CPO

2012 Pay-Go CPO

2014 Motive Equipment CPO

2014 FTCC Carolina Building Renovation CPO

2014 2/3rds Bonds CPO

2014 WS/FC Schools Capital Maintenance 2/3rds Bonds CPO

2014 FTCC Capital Maintenance 2/3rds Bonds CPO

2015 WS/FC Schools Facilities CPO

2015 Pay-Go CPO

2016 Motive Equipment Replacement CPO

2016 New Family Museum CPO

2016 2/3rds Bonds CPO

2016 WS/FC Schools Capital Maintenance 2/3rds Bonds CPO

2016 FTCC Capital Maintenance 2/3rds Bonds CPO

2016 Pay-Go CPO

2016 Schools CPO– Fund 393

2016 FTCC CPO

2016 Parks Facilities Bonds CPO

2017 Court Facilities Bonds CPO

2017 Idols Road Bond CPO

2009 PHILLIPS BUILDING (PHASES 1A & 1B) CPO

Fund 365 - Adopted: 6-22-2009

Amended: 7-11-2016

Accounts for funding to purchase and renovate Phillips Building for use as a Law Enforcement facility. Funds remaining to be used in conjunction with 2012 Pay Go dollars to upfit space for State Probation & Parole offices as well as re-locate the City/County Emergency Management Offices and the County 911 Center from Smith Reynolds Airport sites. Future facility plans may include 6th level unfinished space for low-risk inmate housing should inmate population increase past 1,016 bed capacity at the Detention Center.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|-------------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | | |
| Installment Purchase Proceeds | 36,110,000 | 36,110,000 | 31,290,000 | 0 | 0 |
| Bond Premium | 0 | 0 | 3,117,869 | 0 | 0 |
| Interest Earnings | 0 | 0 | 35,433 | 0 | 0 |
| Transfer from 2014 2/3rds Bonds CPO | 0 | 750,000 | 750,000 | 0 | 0 |
| Transfer from 2015 PayGo CPO | 0 | 3,436,338 | 3,436,338 | 0 | 0 |
| Transfer from 2016 2/3rds Bonds CPO | 0 | 719,354 | 719,354 | 0 | 0 |
| Duke Energy - Smart Saver Program | 0 | 0 | 50,030 | 0 | 0 |
| Total | 36,110,000 | 41,015,692 | 39,399,024 | 0 | 0 |
| Total Resources | 36,110,000 | 41,015,692 | 39,399,024 | 0 | 0 |
| Expenditures | | | | | |
| Phase 1A - Purchase & Remediation | 10,210,000 | 10,210,000 | 8,571,058 | 0 | 0 |
| Phase 1B | 25,500,000 | 25,400,000 | 25,375,815 | 0 | 0 |
| Level 4 Upfit (Probation & Parole) | 0 | 4,905,692 | 4,539,840 | 0 | 0 |
| Debt Issuance Costs | 400,000 | 500,000 | 507,414 | 0 | 0 |
| Transfer to 2016 2/3rds Bonds CPO | 0 | 0 | 404,897 | 0 | 0 |
| Total | 36,110,000 | 41,015,692 | 39,399,024 | 0 | 0 |
| Estimated Fund Balance | 0 | 0 | 0 | 0 | 0 |

2011 LIBRARY BOND CPO

Fund 372 - Adopted: 9-12-2011
Amended: 12-21-2015
6-27-2016

Voter approved bonds from the November 2010 referendum to renovate or replace the Central Library, Kernersville Branch Library, & Clemmons Branch Library.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|--------------------------------|--------------------|-------------------|----------------------|-----------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-2018 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 11,190,207 | 0 |
| Revenues | | | | | |
| Transfer from 2008 PayGo CPO | 240,000 | 240,000 | 240,000 | 0 | 0 |
| Transfer from General Fund | 0 | 1,611,451 | 1,611,451 | 1,578,451 | 0 |
| Bond Proceeds | 40,000,000 | 40,000,000 | 34,000,000 | 0 | 0 |
| Bond Premium | 0 | 143,000 | 2,920,099 | 0 | 0 |
| Special Gifts | 0 | 149,349 | 102,588 | 0 | 0 |
| RJ/MM Reynolds Foundation | 0 | 0 | 50,000 | 0 | 0 |
| Winston-Salem Foundation Grant | 0 | 52,500 | 50,000 | 0 | 0 |
| Interest Earnings | 0 | 0 | 152,255 | 0 | 0 |
| Total | 40,240,000 | 42,196,300 | 39,126,393 | 1,578,451 | 0 |
| Total Resources | 40,240,000 | 42,196,300 | 39,126,393 | 12,768,658 | 0 |
| Expenditures | | | | | |
| Library - Central | 28,000,000 | 28,201,849 | 26,804,530 | 1,397,319 | 0 |
| Library - Branches | 12,000,000 | 0 | 0 | 0 | 0 |
| Kernersville Brand Library | 0 | 6,004,483 | 267,883 | 5,736,600 | 0 |
| Clemmons Branch Library | 0 | 1,606,968 | 498,317 | 5,634,739 | 0 |
| Library Planning | 240,000 | 240,000 | 235,420 | 0 | 0 |
| Not Project Related | 0 | 6,000,000 | 0 | 0 | 0 |
| Debt Issuance Costs | 0 | 143,000 | 130,036 | 0 | 0 |
| Total | 40,240,000 | 42,196,300 | 27,936,186 | 12,768,658 | 0 |
| Estimated Fund Balance | 0 | 0 | 11,190,207 | 0 | 0 |

2012 2/3RDS BONDS CPO

Fund 374 - Adopted: 8-13-2012

Various life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. for the Hall of Justice, Parks System, & General County Capital Repair & Maintenance Programs.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|-----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 608,183 | 0 |
| Revenues | | | | | |
| Bond Proceeds | 5,000,000 | 5,000,000 | 4,820,000 | 0 | 0 |
| Bond Premium | 0 | 0 | 253,693 | 0 | 0 |
| Interest Earnings | 0 | 0 | 9,610 | 0 | 0 |
| Total | 5,000,000 | 5,000,000 | 5,083,303 | 0 | 0 |
| Total Resources | 5,000,000 | 5,000,000 | 5,083,303 | 608,183 | 0 |
| Expenditures | | | | | |
| Parks Mtnc Projects | 2,000,000 | 2,000,000 | 2,000,634 | 0 | 0 |
| Hall of Justice Renovations | 1,250,000 | 1,250,000 | 679,978 | 570,022 | 0 |
| County Maintenance/Repair | 1,500,000 | 1,500,000 | 1,494,669 | 5,331 | 0 |
| Debt Issuance Costs | 250,000 | 250,000 | 134,743 | 0 | 0 |
| Transfer to 2009 2/3rds Bonds CPO | | 165,096 | 165,096 | 0 | 0 |
| Transfer to General Fund | 0 | 0 | 0 | 32,830 | 0 |
| Total | 5,000,000 | 5,165,096 | 4,475,120 | 608,183 | 0 |
| Estimated Fund Balance | 0 | -165,096 | 608,183 | 0 | 0 |

2012 PAY GO CPO

Fund 377 - Adopted: 10-22-2012
 Amended: 11-25-2013
 Amended: 12-21-2015

Funds made available per County's fund balance policy of any funds above the required 16% would go towards capital purposes. Policy has since changed to 14%. Various projects listed below are funded with these dollars.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|-----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | | |
| Transfer from General Fund | 3,088,000 | 3,088,000 | 3,088,000 | 0 | 0 |
| Duke Energy - Smart Saver Program | 0 | 47,359 | 47,359 | 0 | 0 |
| Interest Earnings | 0 | 19,840 | 24,760 | 0 | 0 |
| Total | 3,088,000 | 3,155,199 | 3,160,118 | 0 | 0 |
| Total Resources | 3,088,000 | 3,155,199 | 3,160,118 | 0 | 0 |
| Expenditures | | | | | |
| Government Center - Level 5 Upfit | 325,000 | 314,049 | 314,049 | 0 | 0 |
| Special Use Electric Vehicle | 121,000 | 0 | 0 | 0 | 0 |
| Phillips Building - Level 4 Upfit | 2,000,000 | 63,662 | 63,662 | 0 | 0 |
| Cleveland Avenue Dental Clinic | 402,000 | 0 | 0 | 0 | 0 |
| LEDC Energy Projects | 240,000 | 240,000 | 240,000 | 0 | 0 |
| Government Center Upfit | 0 | 359,929 | 356,151 | 0 | 0 |
| Transfer to 2015 PayGo CPO | 0 | 2,177,559 | 2,177,559 | 0 | 0 |
| Transfer to General Fund | 0 | 0 | 8,699 | 0 | 0 |
| Total | 3,088,000 | 3,155,199 | 3,160,118 | 0 | 0 |
| Estimated Fund Balance | 0 | 0 | 0 | 0 | 0 |

2014 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 380 - Adopted: 6-23-2014
Amended: 7-11-2016

Multi-year project ordinance to account for the replacing of County-owned vehicles. Funded annually with Transfer from the General Fund. Project closes every 2 years and residual funds transferred to a new Motive Equipment CPO.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|--------------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | | |
| Transfer from General Fund | 1,467,145 | 2,980,145 | 2,980,145 | 0 | 0 |
| Transfer from 2012 Motive Equip CPO | 261,186 | 261,186 | 261,186 | 0 | 0 |
| Rural Hall | 8,800 | 21,613 | 25,884 | 0 | 0 |
| Lewisville | 26,000 | 64,845 | 77,660 | 0 | 0 |
| Clemmons | 57,200 | 140,495 | 168,254 | 0 | 0 |
| Walkertown | 4,400 | 10,805 | 12,940 | 0 | 0 |
| L/E Services - SROs/Evening Deputies | 8,800 | 21,553 | 25,804 | 0 | 0 |
| Sale of Autos | 60,000 | 193,625 | 193,625 | 0 | 0 |
| Claims Proceeds | 0 | 0 | 25,186 | 0 | 0 |
| Insurance/Subrogation | 0 | 30,432 | 5,246 | 0 | 0 |
| Interest Earnings | 0 | 6,228 | 8,261 | 0 | 0 |
| Total | 1,893,531 | 3,730,927 | 3,784,191 | 0 | 0 |
| Total Resources | 1,893,531 | 3,730,927 | 3,784,191 | 0 | 0 |
| Expenditures | | | | | |
| Non-Emergency Vehicles | 227,712 | 473,896 | 469,609 | 0 | 0 |
| Emergency Vehicles - Animal Ctrl | 115,984 | 189,855 | 189,855 | 0 | 0 |
| Emergency Vehicles - Emerg Srvcs | 680,332 | 1,317,203 | 1,317,203 | 0 | 0 |
| Emergency Vehicles - Sheriff | 809,503 | 1,493,950 | 1,493,950 | 0 | 0 |
| Not Project Related | 60,000 | 0 | 0 | 0 | 0 |
| Transfer to 2016 Motive Equip CPO | 0 | 256,023 | 313,574 | 0 | 0 |
| Total | 1,893,531 | 3,730,927 | 3,784,191 | 0 | 0 |
| Estimated Fund Balance | 0 | 0 | 0 | 0 | 0 |

2014 FTCC CAROLINA BUILDING RENOVATION CPO

Fund 381 - Adopted: 6-23-2014

Established to fund renovations at Forsyth Technical Community College Carolina Building Renovation CPO to expand the advanced manufacturing training capacity & facility.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 1,038,437 | 0 |
| Revenues | | | | | |
| Transfer from the General Fund | 3,600,000 | 3,600,000 | 3,600,000 | 0 | 0 |
| Interest Earnings | 0 | 0 | 38,437 | 0 | 0 |
| Total | 3,600,000 | 3,600,000 | 3,638,437 | 0 | 0 |
| Total Resources | 3,600,000 | 3,600,000 | 3,638,437 | 1,038,437 | 0 |
| Expenditures | | | | | |
| Carolina Building Renovations | 3,600,000 | 3,600,000 | 2,600,000 | 1,000,000 | 0 |
| Transfer to General Fund | 0 | 0 | 0 | 38,437 | 0 |
| Total | 3,600,000 | 3,600,000 | 2,600,000 | 1,038,437 | 0 |
| Estimated Fund Balance | 0 | 0 | 1,038,437 | 0 | 0 |

2014 2/3RDS BONDS CPO

Fund 382 - Adopted: 10-27-2014

Amended: 3-9-2015

8-22-2016

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

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 62,279 | 0 |
| Revenues | | | | | |
| Bond Proceeds | 4,750,000 | 4,750,000 | 4,750,000 | 0 | 0 |
| Bond Premium | 0 | 418,854 | 418,854 | 0 | 0 |
| Tfr from 2009 2/3rd Bonds CPO | 0 | 54,265 | 54,265 | 0 | 0 |
| Interest Earnings | 0 | 0 | 12,159 | 0 | 0 |
| Total | 4,750,000 | 5,223,119 | 5,235,278 | 0 | 0 |
| Total Resources | 4,750,000 | 5,223,119 | 5,235,278 | 62,279 | 0 |
| Expenditures | | | | | |
| Parks & Recreation Capital Mtnce | 1,000,000 | 1,138,238 | 1,138,238 | 0 | 0 |
| County Capital Mtnce/Repair | 3,750,000 | 4,064,899 | 4,016,594 | 48,305 | 0 |
| Debt Issuance Costs | 0 | 19,982 | 18,167 | 0 | 0 |
| Transfer to the General Fund | 0 | 0 | 0 | 13,974 | 0 |
| Total | 4,750,000 | 5,223,119 | 5,172,999 | 62,279 | 0 |
| Estimated Fund Balance | 0 | 0 | 62,279 | 0 | 0 |

2014 WSFC SCHOOLS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 383 - Adopted: 10-27-2014
Amended: 3-9-2015

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc.

| | <u>ORIGINAL</u> <u>BUDGET</u> | <u>CURRENT</u> <u>BUDGET</u> | <u>ESTIMATE</u> | | |
|-----------------------------------|----------------------------------|---------------------------------|------------------------------------|-----------------------------------|----------------------------------|
| | | | <u>TOTALS</u> <u>AT 6-30-16</u> | <u>ACTIVITY</u> <u>2016-17</u> | <u>FUTURE</u> <u>ACTIVITY</u> |
| Opening Balance | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | | |
| Bond Proceeds | 6,500,000 | 6,500,000 | 6,500,000 | 0 | 0 |
| Bond Premium | 0 | 573,169 | 573,169 | 0 | 0 |
| Transfer from the General Fund | 1,735,000 | 3,470,000 | 3,470,000 | 0 | 0 |
| Interest Earnings | 0 | 0 | 32,998 | 0 | 0 |
| Total | 8,235,000 | 10,543,169 | 10,576,167 | 0 | 0 |
| Total Resources | 8,235,000 | 10,543,169 | 10,576,167 | 0 | 0 |
| Expenditures | | | | | |
| Schools Capital Outlay | 8,235,000 | 10,515,825 | 10,516,365 | 0 | 0 |
| Debt Issuance Costs | 0 | 27,344 | 24,860 | 0 | 0 |
| Transfer to the General Fund | 0 | 0 | 34,942 | 0 | 0 |
| Total | 8,235,000 | 10,543,169 | 10,576,167 | 0 | 0 |
| Estimated Fund Balance | 0 | 0 | 0 | 0 | 0 |

2014 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 384 - Adopted: 10-27-2014
Amended: 3-9-2015

Funding for various community college life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc.

| | <u>ORIGINAL</u> <u>BUDGET</u> | <u>CURRENT</u> <u>BUDGET</u> | <u>ESTIMATE</u> | | |
|-------------------------------|----------------------------------|---------------------------------|------------------------------------|-----------------------------------|----------------------------------|
| | | | <u>TOTALS</u> <u>AT 6-30-17</u> | <u>ACTIVITY</u> <u>2017-18</u> | <u>FUTURE</u> <u>ACTIVITY</u> |
| Opening Balance | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | | |
| Bond Proceeds | 2,300,000 | 2,300,000 | 2,300,000 | 0 | 0 |
| Bond Premium | 0 | 202,813 | 202,813 | 0 | 0 |
| Interest Earnings | 0 | 0 | 6,014 | 0 | 0 |
| Total | 2,300,000 | 2,502,813 | 2,508,827 | 0 | 0 |
| Total Resources | 2,300,000 | 2,502,813 | 2,508,827 | 0 | 0 |
| Expenditures | | | | | |
| FTCC Capital Outlay | 2,300,000 | 2,300,000 | 2,493,138 | 0 | 0 |
| Debt Issuance Costs | 0 | 9,675 | 8,797 | 0 | 0 |
| Schools - Capital Outlay | 0 | 193,138 | 0 | 0 | 0 |
| Transfer to the General Fund | 0 | 0 | 6,892 | 0 | 0 |
| Total | 2,300,000 | 2,502,813 | 2,508,827 | 0 | 0 |
| | | | | | |
| Estimated Fund Balance | 0 | 0 | 0 | 0 | 0 |

2015 WSFCS SCHOOLS FACILITIES CPO

Fund 385 - Adopted: 4-13-2015

Established to fund the design costs associated with proposed replacement of Konnoak Elementary and Lowrance Middle Schools. Design costs funded via a Transfer from the General Fund.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|------------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 251,101 | 0 |
| Revenues | | | | | |
| Transfer from the General Fund | 1,681,000 | 1,681,000 | 1,681,000 | 0 | 0 |
| Interest Earnings | 0 | 0 | 11,439 | | 0 |
| Total | 1,681,000 | 1,681,000 | 1,692,439 | 0 | 0 |
| Total Resources | 1,681,000 | 1,681,000 | 1,692,439 | 251,101 | 0 |
| Expenditures | | | | | |
| Konnoak Elementary School - Design | 900,000 | 900,000 | 668,131 | 231,869 | 0 |
| Lowrance Middle School - Design | 781,000 | 781,000 | 773,208 | 7,792 | 0 |
| Transfer to the General Fund | 0 | 0 | 0 | 11,439 | 0 |
| Total | 1,681,000 | 1,681,000 | 1,441,338 | 251,101 | 0 |
| Estimated Fund Balance | 0 | 0 | 251,101 | 0 | 0 |

2015 PAY GO CPO

Fund 386 - Adopted: 12-21-2015

Funds made available per County's fund balance policy of any funds above the required 14% would go towards capital purposes. The initial funding for this CPO was made available through the closure of two CPOs. Once the annual audit was completed, the available funds for new PayGo projects were added as well.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|-----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 222,184 | 0 |
| Revenues | | | | | |
| Transfer from General Fund | 1,127,626 | 1,127,626 | 1,127,626 | 0 | 0 |
| Transfer from 2012 PayGo CPO | 2,177,559 | 2,177,559 | 2,177,559 | 0 | 0 |
| Transfer from 2013 PayGo CPO | 731,153 | 731,153 | 731,153 | 0 | 0 |
| Interest Earnings | 0 | 0 | 22,184 | 0 | |
| Total | 4,036,338 | 4,036,338 | 4,058,522 | 0 | 0 |
| Total Resources | 4,036,338 | 4,036,338 | 4,058,522 | 222,184 | 0 |
| Expenditures | | | | | |
| Financial System Upgrade | 200,000 | 200,000 | 0 | 200,000 | 0 |
| Phillips Building - Level 4 Upfit | 3,436,338 | 3,436,338 | 3,436,338 | 0 | 0 |
| Arts Council Downtown Support | 400,000 | 400,000 | 400,000 | 0 | 0 |
| Transfer to General Fund | 0 | 0 | 0 | 22,184 | |
| Total | 4,036,338 | 4,036,338 | 3,836,338 | 222,184 | 0 |
| Estimated Fund Balance | 0 | 0 | 222,184 | 0 | 0 |

2016 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 387 - Adopted: 7-11-2016

Amended: 12/19/2016

1/9/2017

4/24/2017

Multi-year project ordinance to account for the replacing of County-owned vehicles. Funded annually with Transfer from the General Fund. Project closes every 2 years and residual funds transferred to a new Motive Equipment CPO.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|--------------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 155,087 | 1,696,214 |
| Revenues | | | | | |
| Transfer from General Fund | 1,513,000 | 1,513,000 | 1,513,000 | 1,636,000 | 0 |
| Tfr from 2014 Motive Equipment CPO | 256,023 | 256,023 | 256,023 | 0 | 0 |
| Rural Hall | 8,800 | 8,800 | 14,989 | 0 | 0 |
| Lewisville | 26,000 | 26,000 | 44,966 | 0 | 0 |
| Clemmons | 57,200 | 57,200 | 97,427 | 0 | 0 |
| Walkertown | 4,400 | 4,400 | 7,494 | 0 | 0 |
| L/E Services - SROs/Evening Deputies | 8,800 | 8,800 | 14,782 | 0 | 0 |
| Sale of Autos | 60,000 | 91,680 | 75,650 | 0 | 0 |
| Sale of Surplus Property | 0 | 27,000 | 27,000 | 0 | 0 |
| Insurance/Subrogation Proceeds | 0 | 30,044 | 30,044 | 0 | 0 |
| Claims Proceeds | 0 | 20,545 | 20,545 | 0 | 0 |
| Interest Earnings | 0 | 0 | 1,786 | 0 | 0 |
| Total | 1,934,223 | 2,043,492 | 2,103,706 | 1,636,000 | 0 |
| Total Resources | 1,934,223 | 2,043,492 | 2,103,706 | 1,791,087 | 1,696,214 |
| Expenditures | | | | | |
| Non-Emergency Vehicles | 300,556 | 327,555 | 327,555 | 0 | 0 |
| Emergency Vehicles - Animal Ctrl | 80,846 | 90,946 | 90,946 | 0 | 0 |
| Emergency Vehicles - Emerg Srvcs | 630,705 | 640,405 | 629,454 | 10,951 | 0 |
| Emergency Vehicles - Sheriff | 862,116 | 968,556 | 900,665 | 67,892 | 0 |
| Parks & Recreation Motive Equipment | 0 | 16,030 | 0 | 16,030 | 0 |
| Not Project Related | 60,000 | 0 | 0 | 0 | 0 |
| Trfr to 2018 Motive Equipment CPO | 0 | 0 | 0 | 0 | 60,214 |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 0 |
| Total | 1,934,223 | 2,043,492 | 1,948,619 | 94,873 | 60,214 |
| Estimated Fund Balance | 0 | 0 | 155,087 | 1,696,214 | 1,636,000 |

2016 NEW FAMILY MUSEUM CPO

Fund 388 - Adopted: 6-27-2016
Amended: 12-19-2016

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 funds 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 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 3,500,870 | 870 |
| Revenues | | | | | |
| Sale of Surplus Property | 12,800,000 | 12,800,000 | 0 | 0 | 12,800,000 |
| NC Cult'rl Resources Museum Grant | 0 | 1,000,000 | 1,000,000 | 0 | 0 |
| Other Sales | 1,000,000 | 1,000,000 | 0 | 1,000,000 | 0 |
| Special Gifts | 340,000 | 340,000 | 0 | 340,000 | 0 |
| Miscellaneous Income | 700,000 | 200,000 | 0 | 0 | 200,000 |
| Transfer from General Fund | 2,500,000 | 2,500,000 | 2,500,000 | 0 | 0 |
| Interest Earnings | 0 | 0 | 870 | 0 | 0 |
| Total | 17,340,000 | 17,840,000 | 3,500,870 | 1,340,000 | 13,000,000 |
| Total Resources | 17,340,000 | 17,840,000 | 3,500,870 | 4,840,870 | 13,000,870 |
| Expenditures | | | | | |
| Kaleideum - Exhibit Design Costs | 0 | 500,000 | 0 | 500,000 | 0 |
| New Family Museum Construction | 17,340,000 | 17,340,000 | 0 | 4,340,000 | 13,000,000 |
| Total | 17,340,000 | 17,840,000 | 0 | 4,840,000 | 13,000,000 |
| Estimated Fund Balance | 0 | 0 | 3,500,870 | 870 | 870 |

2016 2/3RDS BONDS CPO

Fund 389 - Adopted: 8-22-2016

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 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 5,101,354 | 1,276,835 |
| Revenues | | | | | |
| Bond Proceeds | 6,000,000 | 6,000,000 | 5,651,834 | 0 | 0 |
| Bond Premium | 0 | 0 | 348,558 | 0 | 0 |
| Interest Earnings | 0 | 0 | 1,603 | 0 | 0 |
| Total | 6,000,000 | 6,000,000 | 6,001,995 | 0 | 0 |
| Total Resources | 6,000,000 | 6,000,000 | 6,001,995 | 5,101,354 | 1,276,835 |
| Expenditures | | | | | |
| Parks & Recreation Capital Mtnc | 2,000,000 | 2,000,000 | 0 | 1,500,000 | 500,000 |
| County Capital Mtnc/Repair | 4,000,000 | 3,280,646 | 181,287 | 2,324,519 | 774,840 |
| Debt Issuance Costs | 0 | 0 | 0 | 0 | 0 |
| Transfer to 2009 Phillips Bldg CPO | 0 | 719,354 | 719,354 | 0 | 0 |
| Total | 6,000,000 | 6,000,000 | 900,641 | 3,824,519 | 1,274,840 |
| Estimated Fund Balance | 0 | 0 | 5,101,354 | 1,276,835 | 1,995 |

2016 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 390 - Adopted: 8-22-2016

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 & will appropriate the same amount in FY2018. Then in FY2019, a new issue of 2/3rds bonds will be appropriated into a new CPO.

| | <u>ORIGINAL</u> <u>BUDGET</u> | <u>CURRENT</u> <u>BUDGET</u> | <u>ESTIMATE</u> | | |
|-----------------------------------|----------------------------------|---------------------------------|------------------------------------|-----------------------------------|----------------------------------|
| | | | <u>TOTALS</u> <u>AT 6-30-17</u> | <u>ACTIVITY</u> <u>2017-18</u> | <u>FUTURE</u> <u>ACTIVITY</u> |
| Opening Balance | 0 | 0 | 0 | 9,146,050 | 2,015,250 |
| Revenues | | | | | |
| Bond Proceeds | 8,500,000 | 8,500,000 | 8,006,766 | 0 | 0 |
| Bond Premium | 0 | 0 | 493,790 | 0 | 0 |
| Transfer from the General Fund | 1,735,000 | 1,735,000 | 1,735,000 | 1,735,000 | 0 |
| Interest Earnings | 0 | 0 | 5,595 | 0 | 0 |
| Total | 10,235,000 | 10,235,000 | 10,241,151 | 1,735,000 | 0 |
| Total Resources | 10,235,000 | 10,235,000 | 10,241,151 | 10,881,050 | 2,015,250 |
| Expenditures | | | | | |
| Schools Capital Outlay | 10,235,000 | 10,235,000 | 1,095,101 | 8,865,800 | 2,009,099 |
| Debt Issuance Costs | 0 | 0 | 0 | 0 | 0 |
| Transfer to the General Fund | 0 | 0 | 0 | 0 | 6,151 |
| Total | 10,235,000 | 10,235,000 | 1,095,101 | 8,865,800 | 2,015,250 |
| Estimated Fund Balance | 0 | 0 | 9,146,050 | 2,015,250 | 0 |

2016 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 391 - Adopted: 8-22-2016

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. This is one of 3 maintenance programs for Parks, Winston-Salem/Forsyth County Schools, and Forsyth Technical Community College. Next bonds projected to be issued in calendar year 2019.

| | <u>ORIGINAL BUDGET</u> | <u>CURRENT BUDGET</u> | <u>ESTIMATE</u> | | |
|-------------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|
| | | | <u>TOTALS AT 6-30-17</u> | <u>ACTIVITY 2017-18</u> | <u>FUTURE ACTIVITY</u> |
| Opening Balance | 0 | 0 | 0 | 2,250,765 | 700,765 |
| Revenues | | | | | |
| Bond Proceeds | 2,300,000 | 2,300,000 | 2,166,537 | 0 | 2,300,000 |
| Interest Earnings | 0 | 0 | 614 | 0 | 0 |
| Net Issue Premium | 0 | 0 | 133,614 | 0 | 0 |
| Total | 2,300,000 | 2,300,000 | 2,300,765 | 0 | 2,300,000 |
| Total Resources | 2,300,000 | 2,300,000 | 2,300,765 | 2,250,765 | 3,000,765 |
| Expenditures | | | | | |
| FTCC Capital Projects | 2,300,000 | 2,300,000 | 50,000 | 1,550,000 | 3,000,000 |
| Debt Issuance Costs | 0 | 0 | 0 | 0 | 0 |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 765 |
| Total | 2,300,000 | 2,300,000 | 50,000 | 1,550,000 | 3,000,765 |
| Estimated Fund Balance | 0 | 0 | 2,250,765 | 700,765 | 0 |

2016 PAY GO CPO

Fund 392 - Adopted: 11-28-2016

Funds made available per 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, 2016 was \$7,470,876, however, \$2.8 million was appropriated to shore up the Employee Health Insurance Internal Service Fund, and 4 projects not meeting the requirements to be placed within a CPO were funded within the General Fund. There is \$2,520,876 placed in budget reserve for future pay-go projects that may include replacing the County's voting equipment.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 2,806,243 | 5,367 |
| Revenues | | | | | |
| Transfer from General Fund | 2,800,876 | 2,800,876 | 2,800,876 | 0 | 0 |
| Interest Earnings | 0 | 0 | 5,367 | 0 | 0 |
| Total | 2,800,876 | 2,800,876 | 2,806,243 | 0 | 0 |
| Total Resources | 2,800,876 | 2,800,876 | 2,806,243 | 2,806,243 | 5,367 |
| Expenditures | | | | | |
| BOCC Meeting Room Technology | 200,000 | 200,000 | 0 | 200,000 | 0 |
| LED Lighting Projects | 80,000 | 80,000 | 0 | 80,000 | 0 |
| Budget Reserve - future projects | 2,520,876 | 2,520,876 | 0 | 2,520,876 | 0 |
| Total | 2,800,876 | 2,800,876 | 0 | 2,800,876 | 0 |
| Estimated Fund Balance | 0 | 0 | 2,806,243 | 5,367 | 5,367 |

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 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 3,549,064 | 109,064 |
| Revenues | | | | | |
| Bond Proceeds | 15,000,000 | 15,000,000 | 3,579,419 | 0 | 11,249,979 |
| Interest Earnings | 34,884 | 34,884 | 950 | 0 | 33,934 |
| Net Issue Premium | 0 | 0 | 170,602 | 0 | 0 |
| Total | 15,034,884 | 15,034,884 | 3,750,971 | 0 | 11,283,913 |
| Total Resources | 15,034,884 | 15,034,884 | 3,750,971 | 3,549,064 | 11,392,977 |
| Expenditures | | | | | |
| Debt Issuance Costs | 34,884 | 34,884 | 1,907 | 0 | 32,977 |
| Parks Facilities Budget Reserve | 15,000,000 | 15,000,000 | 0 | 0 | 0 |
| Architectural & Design Contracts | 0 | 0 | 200,000 | 500,000 | 578,000 |
| Union Cross Playground | 0 | 0 | 0 | 135,000 | 0 |
| Walkertown Playground | 0 | 0 | 0 | 135,000 | 0 |
| 421 River Park Playground | 0 | 0 | 0 | 45,000 | 0 |
| Tanglewood Golf Upgrades | 0 | 0 | 0 | 2,625,000 | 0 |
| Tanglewood Roadway Improvement | 0 | 0 | 0 | 0 | 975,000 |
| Tanglewood Multi-Use Trail | 0 | 0 | 0 | 0 | 860,000 |
| Tanglewood Par 3 Greens | 0 | 0 | 0 | 0 | 562,500 |
| Horizon's Playground | 0 | 0 | 0 | 0 | 145,000 |
| Kernersville Lake Playground | 0 | 0 | 0 | 0 | 145,000 |
| CG Hill Playground | 0 | 0 | 0 | 0 | 145,000 |
| Tanglewood Clubhouse | 0 | 0 | 0 | 0 | 1,334,500 |
| Triad Park - Greenway | 0 | 0 | 0 | 0 | 290,000 |
| Horizons Park Master Plan Phase 1 | 0 | 0 | 0 | 0 | 1,825,000 |
| Multi-Use Agricultural Event Center | 0 | 0 | 0 | 0 | 4,500,000 |
| Total | 15,034,884 | 15,034,884 | 201,907 | 3,440,000 | 11,392,977 |
| Estimated Fund Balance | 0 | 0 | 3,549,064 | 109,064 | 0 |

2016 SCHOOLS CPO

Fund 393 - Adopted: 12-19-2016
Amended: 4-24-2017

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 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 87,289,750 | 62,974,750 |
| Revenues | | | | | |
| Bond Proceeds | 350,000,000 | 350,000,000 | 83,519,767 | 0 | 262,499,510 |
| Interest Earnings | 813,953 | 813,953 | 22,178 | 0 | 791,775 |
| Net Issue Premium | 0 | 0 | 3,980,723 | 0 | 0 |
| Total | 350,813,953 | 350,813,953 | 87,522,668 | 0 | 263,291,285 |
| Total Resources | 350,813,953 | 350,813,953 | 87,522,668 | 87,289,750 | 326,266,035 |
| Expenditures | | | | | |
| Debt Issuance Costs | 813,953 | 813,953 | 232,918 | 0 | 581,035 |
| Schools Capital Projets - Reserve | 350,000,000 | 325,685,000 | 0 | 0 | 325,685,000 |
| Maintenance & Technology Projects | 0 | 15,830,000 | 0 | 15,830,000 | 0 |
| Building Capital Projects | 0 | 7,900,000 | 0 | 7,900,000 | 0 |
| Safety & Traffic Projects | 0 | 585,000 | 0 | 585,000 | 0 |
| Total | 350,813,953 | 350,813,953 | 232,918 | 24,315,000 | 326,266,035 |
| Estimated Fund Balance | 0 | 0 | 87,289,750 | 62,974,750 | 0 |

2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

Fund 394 - Adopted: 12-19-2016

Amended: 4-24-2017

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

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 16,232,011 | 0 |
| Revenues | | | | | |
| Bond Proceeds | 65,000,000 | 65,000,000 | 15,510,814 | 0 | 48,749,909 |
| Interest Earnings | 151,163 | 151,163 | 16,475 | 49,424 | 85,264 |
| Net Issue Premium | 0 | 0 | 739,277 | 0 | 0 |
| Total | 65,151,163 | 65,151,163 | 16,266,566 | 49,424 | 48,835,173 |
| Total Resources* | 65,151,163 | 65,151,163 | 16,266,566 | 16,281,435 | 48,835,173 |
| Expenditures | | | | | |
| Debt Issuance Costs | 151,163 | 151,163 | 34,555 | 0 | 116,608 |
| Oak Grove Phase 3 | 0 | 0 | 0 | 3,000,000 | 0 |
| Oak Grove Phase 4 | 0 | 0 | 0 | 6,640,717 | 11,359,283 |
| Learning Commons | 0 | 0 | 0 | 0 | 21,000,000 |
| Transportation Center Addition | 0 | 0 | 0 | 0 | 6,400,000 |
| Aviation Center | 0 | 0 | 0 | 6,640,718 | 9,959,282 |
| Budget Reserve | 65,000,000 | 65,000,000 | 0 | 0 | 0 |
| Total* | 65,151,163 | 65,151,163 | 34,555 | 16,281,435 | 48,835,173 |
| Estimated Fund Balance | 0 | 0 | 16,232,011 | 0 | 0 |

** 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.*

2017 COURT FACILITIES CPO

Fund 396 - Adopted: 03-13-2017

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 not determined which option (renovation/tower or new facility) that they prefer, therefore the Future Activity provides the estimated number for each option.

***Option A** is the estimated cost of renovating the existing Hall of Justice with the addition of an office tower adjacent to the court facilities.

***Option B** is the estimated cost of a new Court facility in an undetermined location.

| | ORIGINAL BUDGET | CURRENT BUDGET | ESTIMATE | | |
|-------------------------------------|--------------------|-------------------|----------------------|---------------------|--|
| | | | TOTALS AT 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 5,001,663 | 1,663 |
| Revenues | | | | | |
| Bond Proceeds | 5,000,000 | 5,000,000 | 4,709,862 | 0 | |
| <i>Option A - Renovation/Tower</i> | | | | | 111,800,000 |
| <i>Option B - New Facility</i> | | | | | 145,100,000 |
| Interest Earnings | 0 | 0 | 1,336 | 0 | |
| Net Issue Premium | 0 | 0 | 290,465 | 0 | 0 |
| Total | 5,000,000 | 5,000,000 | 5,001,663 | 0 | 111,801,663 145,101,663 |
| Total Resources | 5,000,000 | 5,000,000 | 5,001,663 | 5,001,663 | 111,814,966 145,114,966 |
| Expenditures | | | | | |
| Debt Issuance Costs | 0 | 0 | 0 | 0 | |
| <i>*Option A - Renovation/Tower</i> | 0 | 0 | 0 | 0 | 111,800,000 |
| <i>*Option B - New</i> | 0 | 0 | 0 | 0 | 145,100,000 |
| Design/Architect/Engineering/Land | 0 | 0 | 0 | 5,000,000 | 0 |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 1,663 |
| Capital Outlay - B/O | 5,000,000 | 5,000,000 | 0 | 0 | 0 |
| Total | 5,000,000 | 5,000,000 | 0 | 5,000,000 | 111,800,000 145,100,000 |
| Estimated Fund Balance | 0 | 0 | 5,001,663 | 1,663 | 0 |

2017 IDOLS ROAD BUSINESS PARK CPO

Fund 397 - Adopted: 3-27-2017

Funds to assist in the development of the Forsyth County Idols Road 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 6-30-17 | ACTIVITY 2017-18 | FUTURE ACTIVITY |
| Opening Balance | 0 | 0 | 0 | 100,000 | 0 |
| Revenues | | | | | |
| Golden Leaf Foundation Grant | 100,000 | 100,000 | 100,000 | | 0 |
| City/County Utilities - out of county service funds | 690,000 | 690,000 | 0 | 690,000 | 0 |
| Sale of Land | 399,500 | 399,500 | 0 | 399,500 | 0 |
| Interest Earnings | 0 | 0 | 0 | 0 | 0 |
| Total | 1,189,500 | 1,189,500 | 100,000 | 1,089,500 | 0 |
| Total Resources | 1,189,500 | 1,189,500 | 100,000 | 1,189,500 | 0 |
| Expenditures | | | | | |
| Idold Road Business Park | 790,000 | 790,000 | 0 | 790,000 | 0 |
| Budget Reserve | 399,500 | 399,500 | 0 | 399,500 | 0 |
| Total | 1,189,500 | 1,189,500 | 0 | 1,189,500 | 0 |
| Estimated Fund Balance | 0 | 0 | 100,000 | 0 | 0 |

2018–2023 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 (FY2017-2018) 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 assets with costs less than \$150,000.

2018–2023 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

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.
 - 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 exceeds \$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) and additional funding for library projects (\$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.

2018–2023 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

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 18% of the appropriations in the annually adopted budgets as shown in the budget ordinance. The amended policy limits annual debt service to a raw 18% of the annually appropriations as shown in the budget ordinance. This simpler computation quickly allows the casual observer to see when debt capacity is getting near.

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.

| | FY | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------------|----|-------|-------|-------|-------|-------|-------|
| Existing: | | 15.9% | 14.9% | 14.1% | 13.5% | 12.9% | 12.4% |
| Existing + proposed CIP | | 15.9% | 14.9% | 16.5% | 15.8% | 18.8% | 18.1% |
| | | | | | | | |
| | | | | | | | |

The CIP is reviewed by the Commissioners periodically, usually twice a year, once at the annual Commissioners' Planning Workshop, and then again during their annual budget deliberations. The most recent discussion occurred in February 2017 during the Winter Workshop.

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) *Summary of Projects Considered but not Proposed* - this section provides all projects that are considered, but not proposed within this plan period.
- 3) *Proposed Project By Year* - this section looks at the proposed projects in terms of the year in which the project is to begin.
- 4) *Annual County Dollar 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).
- 5) *Individual Projects and Future Budget Impact Analysis* - this section evaluates the impact of the CIP on the operating budget and the County's debt tolerance. These tables and charts present the potential effects of the CIP on the County's ability to maintain its current fiscal practices and its ability to borrow money without compromising the County's strong financial status. Annual needs include any costs which will impact the General Fund. Annual needs include debt service and all related operating costs of the project once complete, i.e., personnel, utilities, etc.

For the Capital Improvement Planning period for FY18 – FY23, the requested projects cost an estimated \$478,922,800.

Key points of the Capital Plan include:

2018–2023 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Source of Funding for Included Projects

| | |
|--------------------------|-----------------------------|
| GO Bonds | \$322,500,000 |
| Limited Obligation Bonds | 126,822,800 |
| 2/3rds Bonds | 29,600,000 |
| Total | <u>\$478,922,800</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 FY18 - FY23. All projects require final approval by the Board of Commissioners before moving forward.

2018–2023 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

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: The successful November 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 the three issuances in FY19, FY21, and FY23. | 350,000,000 | 262,500,000 | X |
| Forsyth Technical Community College: The successful November 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 the three issuances in FY19, FY21, and FY23. | 65,000,000 | 48,750,000 | X |
| Park System Development – The successful November 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 the three issuances in FY19, FY21, and FY23. | 15,000,000 | 11,250,000 | X |
| Winston - Salem/Forsyth County Schools: Capital Maintenance Plan (FY19 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$8.5m issued in FY19, FY21, and FY23. | 25,500,000 | 25,500,000 | |
| Forsyth Technical Community College: Capital Maintenance Plan (FY19 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$2.3 million issued in FY19, FY21, and FY23. | 6,900,000 | 6,900,000 | |
| County General Capital Maintenance (\$2 million in FY19 & alternating years) | 6,000,000 | 6,000,000 | |
| Park System Capital Maintenance - (\$2 million in FY19 & alternating years) | 6,000,000 | 6,000,000 | |
| Court Facilities - (FY19-FY20 - LOBS) - Renovate or replace Hall of Justice to provide additional courtroom space and technology upgrades.* | 126,822,800 | 126,822,800 | ? |
| SciWorks/Merschel Plaza - Replace or renovate nature science museum. (Sale or Exchange of Assets) | 17,840,000 | 17,840,000 | |
| Grand Total | 619,062,800 | 511,562,800 | |

The Court Facility Renovation/Replacement is estimated to cost between \$126,822,800 and \$145,953,100 depending on location and scope of project

2018–2023 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Section 2 - Summary of New Projects Considered but not Proposed

New Projects Considered

800 MHz Radio System Upgrade/Replacement: The County 800 MHz Radio System is a joint venture with the City of Winston-Salem and was purchased in 2002. Some infrastructure equipment and subscriber equipment is no longer being manufactured and technical support for the radios is actually no longer available. For this reason, the City and County need to upgrade to the most current generation of radio infrastructure known as P25.

The issue with this is that cost estimates are very broad and for this reason, no cost estimate is included in the Plan.

Section 3 - Proposed Future Projects - Year Project Begins

| | Source | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
|--|----------------|------|----------------------|---------------------|----------------------|---------------------|----------------------|
| Long Term Financing | | | | | | | |
| WSFC Schools | G.O. Bonds | | \$ 87,500,000 | | \$ 87,500,000 | | \$ 87,500,000 |
| Forsyth Tech Community College | G.O. Bonds | | \$ 16,250,000 | | \$ 16,250,000 | | \$ 16,250,000 |
| Park System Development | G.O. Bonds | | \$ 3,750,000 | | \$ 3,750,000 | | \$ 3,750,000 |
| WSFC S 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 |
| Justice Center - Renovate/Replace* | LOBS | | | \$97,400,000 | | \$24,400,000 | |
| Subtotal Long Term Financing | | | \$122,300,000 | \$97,400,000 | \$122,300,000 | \$24,400,000 | \$122,300,000 |
| No Debt - Other | | | | | | | |
| SciWorks /Merschel Plaza- Renovate/Replace | Sale of Assets | | | | | | |
| Total by Year | | | \$122,300,000 | \$97,400,000 | \$122,300,000 | \$24,400,000 | \$122,300,000 |

*Discussions continue on location and scope of project but recent estimates range from \$126.8m to \$145.9m

**2018–2023 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS
 FORSYTH COUNTY, NORTH CAROLINA**

Section 4 - Annual Debt Service Requirements

| | Source | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
|---|------------------------|-------------|-------------|---------------------|---------------------|---------------------|---------------------|
| Long Term Financing (Debt Service Costs) | | | | | | | |
| Proposed Projects: | | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
| \$113.75m issued (January 2019) | G.O. Bonds | - | - | \$10,755,000 | \$10,486,000 | \$10,217,000 | \$9,948,000 |
| 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 (\$10m issued) | | | | | | | |
| \$14.8m - issued (January 2019) | 2/3rds Bonds | - | - | \$1,480,000 | \$1,443,000 | \$1,406,000 | \$1,369,000 |
| 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 | | | | | | | |
| \$97.4m - issued (January 2020) | LOBS | - | - | - | \$2,436,000 | \$9,620,250 | \$9,376,750 |
| Court Facilities Replace/Renovate - \$126.8 LOBS (\$97.4m issued) | | | | | | | |
| \$113.75m issued (January 2021) | G.O. Bonds/LOBS | - | - | - | - | \$10,755,000 | \$10,486,000 |
| 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) | | | | | | | |
| \$12.8m - issued (January 2021) | 2/3rds Bonds | - | - | - | - | \$1,480,000 | \$1,443,000 |
| WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m | | | | | | | |
| \$24.4 - issued (January 2022) | LOBS | - | - | - | - | - | \$609,000 |
| Court Facilities Replace/Renovate - \$126.8 LOBS (\$24.4m issued) | | | | | | | |
| \$12.8m - issued (January 2023) | 2/3rds Bonds | - | - | - | - | - | - |
| 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 | | | | | | | |
| \$113.75m - issued (January 2023) | G.O. Bonds | - | - | - | - | - | - |
| 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) | | | | | | | |
| Total by Year | | - | - | \$12,235,000 | \$14,365,000 | \$33,478,250 | \$33,231,750 |

*Long Term Financing is \$0 in FY18 as this plan only includes debt issued in FY19, FY21, and FY23. It is anticipated that debt will be issued in January of 2019 so debt service will not be budgeted for the FY19 G.O. Bonds and 2/3rds Bonds until FY20.

2018–2023 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Section 5 - Department Projects

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 FY17, FY19, FY21, and FY23; Forsyth Technical Community College will receive \$16.25 million in FY17, FY19, FY21, and FY23; and County Parks will receive \$3.75 million in FY17, FY19, FY21, and FY23.

If the School Funding Formula remains in play, the related operating costs 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 includes 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 would 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¢ is included in the FY18 Recommended 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 have proven to be very beneficial with leveling the required tax increases needed to cover debt costs. The Education Debt Leveling Plans at present represent 4.51¢ of the County's 72.35¢ recommended tax rate.

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.

Kaleideum Project

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 plan assumes that proceeds from asset sales will be used to fund the County's portion of the museum's funding plan. The General Fund impact shown below includes the annual appropriation the County has sent to SciWorks for several years to offset operating expenses.

Court Facilities Renovation/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. The estimated cost outlined in the plan and used to calculate potential debt costs is \$126.8 million. The plan proposes that Limited Obligation Bonds be used to finance the renovation or replacement costs.

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

| <i>Department</i> | <i>Description</i> | <i>Expenditure</i> | <i>Revenue</i> | <i>Net County</i> |
|---|---|--------------------|----------------|-------------------|
| Animal Control | Addition of 2 ACO positions with vehicle and equipment | 172,198 | 12,000 | 160,198 |
| | Addition of 1 Animal Shelter Attendant | 28,943 | - | 28,943 |
| | Staff Veterinarian and Surgical Suite* | 113,788 | - | 28,274* |
| Sheriff's Office | Addition of 1 Community Policing Corporal to Clemmons | 122,665 | 83,932 | 38,733 |
| | Special Teams Compensation | 80,000 | - | 80,000 |
| Emergency Services | 6 FT Paramedics | 334,098 | - | 334,098 |
| | 6 FT Fire Engineers | 334,670 | - | 334,670 |
| | Dispatch Winston-Salem Fire Department | 172,080 | - | 172,080 |
| Environmental Assistance and Protection | Triad Air Awareness Program | 32,500 | 32,500 | - |
| | Recycling Program Enhancement | 165,934 | 45,828 | 120,106 |
| | 1 FT Environmental Specialist for Compliance Assistance & Permitting | 52,268 | 21,678 | 30,590 |
| Public Health | Nurse Family Partnership | 406,084 | - | 406,084 |
| | 4 FT Environmental Health Specialists | 374,792 | 8,000 | 366,792 |
| | 2 FT School Nurses | 124,369 | - | 124,369 |
| Department of Social Services | Child Protective Services – 1 Social Worker Supervisor & 5 FT Senior Social Workers | 395,641 | 138,474 | 257,167 |
| | Adult Protective Services – 1 FT Senior Social Worker | 64,099 | 15,113 | 48,986 |
| | | | | |
| Aging Services | Shepherd's Center Funding | 25,000 | - | 25,000 |
| Forsyth Technical Community College | 1 FT Security Guard | 48,973 | - | 48,973 |
| Public Libraries | Increase Library Books, AV Materials | 185,000 | - | 185,000 |
| | 1 FT Library Assistant for Walkertown Branch | 36,998 | - | 36,998 |
| Parks | Programming at Tanglewood and Triad Park | 50,000 | - | 50,000 |
| Housing & Community Dev. | 1 FT Code Enforcement Position | 71,858 | - | 71,858 |
| | Additional Funding for Micro Enterprise IDA Program | 10,000 | - | 10,000 |
| Economic Development | Piedmont Triad Film Commission | 5,000 | - | 5,000 |
| | Winston-Salem Chamber of Commerce | 25,000 | - | 25,000 |
| MIS | WiFi at Hall of Justice** | 100,000 | - | 100,000 |
| Attorney's Office | 1 FT Paralegal – DSS Child Welfare Division | 48,180 | 24,090 | 24,090 |

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

| <i>Department</i> | <i>Description</i> | <i>Expenditure</i> | <i>Revenue</i> | <i>Net County</i> |
|---------------------------|---|-------------------------|-----------------------|-------------------------|
| Tax | DataMax Collection Service | 23,000 | - | 23,000 |
| | Tax Payment Cash Kiosk | 25,600 | - | 25,600 |
| | 1 FT Lead Appraiser | 73,081 | - | 73,081 |
| | 2 FT Applications Systems Analysts | 149,505 | - | 149,505 |
| | Enhanced Business Personal Property Auditing | 110,000 | - | 110,000 |
| Non- Departmental | Additional Holiday Leave | 148,858 | - | 148,858 |
| | 401(k) Increase | 2,010,000 | - | 2,010,000 |
| | Streamline Acceptance of Additional Revenue | 100,000 | 100,000 | - |
| Special Appropriations | Arts Council – <i>Operating and Programming Support</i> | 100,000 | - | 100,000 |
| | Arts Council – <i>419 Spruce Street Renovation</i> | 200,000 | - | 200,000 |
| | Children's Law Center | 25,000 | - | 25,000 |
| | Creative Corridors | 175,000 | - | 175,000 |
| | HARRY Vets | 5,000 | - | 5,000 |
| | Northwest Child Development Center | 45,500 | - | 45,500 |
| | Old Salem | 150,000 | - | 150,000 |
| | Reynolda House | 75,000 | - | 75,000 |
| | RiverRun Film Festival | 30,000 | - | 30,000 |
| | Work Family Resource Center | 25,000 | - | 25,000 |
| <u>TOTAL</u> | | <u>7,050,682</u> | <u>481,615</u> | <u>6,455,279</u> |

*The Animal Control ASL for a Staff Veterinarian and Surgical Suite would theoretically reduce expenditures by \$85,514

**The MIS ASL for WiFi at the Hall of Justice ranges from \$58,000-\$100,000 depending on how much coverage is provided

ANIMAL CONTROL

Title of ASL: Addition of 2 Animal Care Officers, Equipment and 1 Vehicle

| | |
|---------------------------|------------------|
| Expenditure | \$172,198 |
| Revenue | \$12,000 |
| Net County Dollars | \$160,198 |

Description of Request:

The Animal Control director is requesting the addition of two (2) Animal Care Officers as well as equipment and a vehicle for FY18. The Animal Care Officer is a non-deputized person who provides support work to all three (3) divisions of Animal Control – Administration, Patrol, and Custody and Care. Animal Care Officers respond to non-priority service calls and provide backup for Animal Control Officers; daily and relief support in the Custody & Care division with cleaning, feeding, evaluation and euthanasia of animals; and outreach and licensing enforcement for the administration division.

The department has a total of 12 Patrol division officers, which includes the division supervisor who is responsible for a multitude of activities associated with animal welfare, education and public safety, six (6) Animal Care Officer positions, and five (5) Animal Control Officer positions. Animal Control and Care Officers are on-duty 24 hours a day, 7 days a week, to respond to animal related events Countywide, which includes into the municipalities. Because of the high demand for service, animal calls are triaged based on severity. Even with this system, some calls may be held for a number of days due to the sheer volume of more urgent events that take priority. The Animal Care Officer positions will perform all related field and shelter work, as well as support the law enforcement activities of the department.

A department analysis of service demand and available officer hours indicates 14 officers should be the minimum staffing for the Patrol division to be responsive to public expectations. Listed below is a table that provides a comparison of Forsyth County to other comparable jurisdictions.

| Animal Control Field Services: Jurisdictional Comparison | | | |
|---|-------------------|--------------------------------|---------------------------|
| County | Population | Animal Control Officers | Population/Officer |
| Cumberland | 319,431 | 13 | 24,572 |
| Durham | 267,587 | 12 | 22,299 |
| Forsyth | 354,952 | 12 | 30,354 |
| Gaston | 206,086 | 12 | 17,174 |
| Guilford | 488,408 | 11 | 44,401 |
| Mecklenburg | 919,628 | 39 | 23,580 |
| New Hanover | 202,667 | 7 | 28,952 |

The National Animal Control Association recommends an ACO to population ratio of 1 ACO per 17,000 people. Forsyth County currently has 1 officer per 30,354 people. The 2003 HSUS report and Animal Control Advisory Board’s 2013 Five Year Strategic Plan notes that the current ratio is insufficient for effective service delivery. Based on The National Animal Control Association methodology for estimating animal control officer staffing needs, Forsyth County is operating with approximately 62% of the officers needed for effective service delivery.

ANIMAL CONTROL

The next table provides recent data on performance measures related to Response Time.

| ACO Response Time Performance Measures | | | | | |
|--|---|-----------------|--------------------------|-------------------------|---------------------------|
| Priority Code | Examples | Response Goal | Actual 2013 | Actual 2016 | YTD Feb. 2017 |
| Priority 1 | Attack in Progress | <30 Minutes | 1 hr : 50 mins | 2 mins | N/A |
| Imminent Danger | Animal Rescue-life threatening | 1 hr. EDO Shift | | | |
| Priority 2 | Animal Bites | ASAP | 8 hrs : 2 mins | 3 hrs : 8 mins | 35 mins |
| Urgent | Rabies Exposure Quarantine Check | 2 - 3 Hours | | | |
| Priority 3 | Witnessed Cruelty/Neglect | 8 - 10 Hours | 17 hrs : 1 min | 1 day : 4 hrs : 4 mins | 7 hrs : 50 mins |
| Today | Vicious Behavior Animals in Traps | | | | |
| Priority 4 | Investigation Follow-up | <48 Hours | 6 days : 32 mins | 4 days : 5 hrs : 7 mins | 2 days : 12 hrs : 32 mins |
| Normal | Neglect Stray/Nuisance Animals Service of Citations | | | | |
| Priority 5 | Check License | 5 - 7 Days | 4 days : 3 hrs : 26 mins | 8 hrs : 37 mins | 1 days : 10 hrs : 28 mins |
| General | Trap Route Special Program Mailed Warning Letters | | | | |

Manager's Recommendation:

Board Action:

ANIMAL CONTROL

Title of ASL: Addition of 1 Shelter Attendant Position

| | |
|---------------------------|-----------------|
| Expenditure | \$28,943 |
| Revenue | - |
| Net County Dollars | \$28,943 |

Description of Request:

The Animal Control director is requesting the addition of one (1) Full-Time Animal Shelter Attendant position in order to meet the minimum staffing level necessary as calculated by the National Animal Control Association and the Humane Society of the United States for basic shelter staffing needs.

The Animal Control department attempts to meet and/or exceed the minimum standards established by the NC Welfare Act for the licensure of shelters by maintaining a staffing level that insures the minimum animal care standards are adhered to on a daily basis without putting staff at risk of injury. The Animal Shelter operations require 7 days per week staffing. Additionally, the facility size, public interest, the number of animals handled, and the new requirements of the NC Department of Agriculture have increased the workload of the shelter staff. The operational plan for the facility emphasizing technological solutions has not fully enabled staff to meet all of the NC Animal Welfare Act standards.

Animal Control currently has budgeted staffing levels that provide an average of five (5) Animal Shelter Attendants per day. Unfortunately, over the past two years, the division has averaged almost 1.5 vacant Shelter Attendant positions.

Based upon the formula below, the recommended standard for Forsyth County's Animal Shelter is 5.26 staff per day for feeding and cleaning. The formula does not take into account additional responsibilities for evaluation, euthanasia, treatment required of shelter staff or departmental special program time demands.

| Shelter Staffing Formula: | | | | |
|----------------------------------|-------|-------------------------------|-------------|-------------------------|
| Indicator | Value | Formula | Value | Indicator |
| Incoming Animals/Year | 6,914 | ÷ by 365 days = | 18.91 | Incoming Animals/Day |
| Incoming Animals/Day | 18.91 | x 5 Day Average Hold Period = | 94.76 | Animals in Shelter/Day |
| Animals in Shelter/Day | 94.76 | x 10 Minutes/Animal = | 947.6 | # of Minutes Needed |
| Minutes Needed | 947.6 | ÷ 60 Minutes | 15.79 | # of Hours Needed |
| Hours Needed | 15.79 | ÷ 3 Hours = | 5.26 | Staff Needed/Day |

| Workload Statistics: | | | |
|-----------------------------|--------------|-------------|-------------|
| | FY 2013-2014 | FY2014-2015 | FY2015-2016 |
| Animals Sheltered | 7,220 | 6,750 | 6,772 |

Manager's Recommendation:

Board Action:

ANIMAL CONTROL

Title of ASL: 1 Full-Time Staff Veterinarian and Surgical Suite equipment

| | |
|---------------------------|-----------------|
| Expenditure | \$113,788 |
| Revenue | - |
| Savings | (\$85,514) |
| Net County Dollars | \$28,274 |

Description of Request:

In response to the NC Department of Agriculture's 2016 inspection that identified concerns regarding medical care and/or documentation of medical care of animals under legally required holding periods, the Animal Control director requests one (1) Full-Time Veterinarian position as well as equipment to outfit a surgical suite at the Shelter for veterinary treatments and surgeries. This position would cost \$93,788 and the surgical suite and equipment would cost an additional \$20,000, for a total of \$113,788.

The current contract for a Director of Veterinary Services provides training, policy & procedure approval, the required licensing for DEA controlled substances, and NC Department of Agriculture licensing. It does not include professional level examination and/or treatment of animals. The current contract amount is for a maximum \$25,000 annually, of which on average \$17,000 is actually invoiced for time at the Shelter.

The required spay/neuter surgeries for adopted animals are performed at offsite veterinary clinics. The transportation of the animals from the shelter to the clinics is handled by the clinic. In FY16, the associated costs for spay/neuter services were:

| Service | FY2016 Cost |
|--------------------------|--------------------|
| Surgeries | \$60,485 |
| Transport | \$8,029 |
| Total Spay/Neuter | \$68,514 |

The savings indicated above include the estimated \$69,000 for the offsite spay/neuter surgeries plus the cost of the Director of Veterinary contract mentioned previously (\$17,000).

Based on these costs, the Animal Control director believes the net cost of this Alternate Service Level request is \$28,274 based on the projected savings from eliminating these costs from the budget.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Add 1 Community Policing Corporal to Clemmons

| | |
|---------------------------|-----------------|
| Expenditure | \$122,665 |
| Revenue (Clemmons) | (\$34,632) |
| DEA Forfeiture Funds | (\$49,300) |
| Net County Dollars | \$38,732 |

Description of Request:

The Sheriff is requesting the addition of one (1) Corporal position to the Clemmons patrol zone utilizing the County's Mini-Cops grant following a request by the Village of Clemmons Council. In consultation with the Sheriff's Office, the Clemmons Council believes a Corporal position is appropriate to meet supervisory and service delivery demand needs in this part of the County. Using the Mini-Cops grant (County funds fifty percent of the Personal Costs for 3 years) and DEA Forfeiture funds, the net County dollars to add this position are \$38,732.



| Calls for Service | Clemmons Comm. Policing Officers | | | |
|-------------------|----------------------------------|-------|-------------------------|-------------------|
| | CPC # | CPC % | % Diff. from Prev. Year | % Diff. from 2012 |
| 2012 | 6,162 | 41.7% | | |
| 2013 | 7,847 | 47.2% | 27.3% | 27.3% |
| 2014 | 9,764 | 56.5% | 24.4% | 58.5% |
| 2015 | 16,031 | 70.9% | 64.2% | 160.2% |
| 2016 | 13,203 | 67.1% | -17.6% | 114.3% |

The Corporal position is a working supervisor, so he or she will not only assist with managing the ten (10) assigned deputies but will respond to law enforcement incidents as a front line officer. Call volume in the Clemmons patrol zone continues to increase with Part I crimes up 27.2% and Part II crimes up 65.5% between 2012 and 2016. The Clemmons zone experienced 291 "triple-zeros" or no deputy available to respond in 2016. If added, this position will help to maintain or lower response times, triple-zeros, and crime in the Clemmons area.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Special Teams Incentive Compensation

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

Description of Request:

The Sheriff is requesting additional incentive pay for officers serving on Special Teams. The Sheriff's office requested \$160,000 for incentive pay in FY17 and during the budget process, the Board of Commissioners approved \$80,000 of this request.

Special Teams such as SWAT, K-9, Special Response Teams, and Honor Guard are critical to the success and effectiveness of law enforcement operations. Forsyth County and the Forsyth County Sheriff's Office (FCSO) pay for serving on these teams lags behind comparable North Carolina law enforcement agencies. Implementing incentive compensation for serving in these units will appropriately compensate officers for taking on extra duties and training, make the current agency compensation plan more competitive, and improve recruitment and retention agency wide.

The Current and Proposed Incentives are shown below.

| | Current Incentive | Proposed Incentive |
|-------------|-------------------|--------------------|
| SWAT | \$30 Biweekly | \$60 Biweekly |
| K-9 | \$30 Biweekly | \$60 Biweekly |
| SRT | \$30 Biweekly | \$60 Biweekly |
| FTO | 5% During | 10% During |
| Honor Guard | \$20 Biweekly | \$40 Biweekly |
| Negotiator | \$15 Biweekly | \$30 Biweekly |

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Add 6 Full-Time Paramedic Positions

| | |
|---------------------------|------------------|
| Expenditure | \$334,098 |
| Revenue | - |
| Net County Dollars | \$334,098 |

Description of Request:

The Emergency Services Chief requests funds to add six (6) Full-Time paramedic positions to increase the number of ambulances per shift. Currently, Emergency Services staffs 16 ambulances during daylight hours and 12 ambulances during nighttime hours. The additional paramedics will permit Emergency Services to add two (2) ambulances to both the day and night shifts. This will help to reduce overtime, provide excess capacity to increase on-duty training for paramedics and EMTs, and limit the number of times mutual aid from other counties is required to manage call volume in Forsyth County.

The most immediate need is increasing the number of ambulances per shift to manage the call workload. Call volume has increased between 2013 and 2016 on average 5.2% per year. Forsyth County population counts over this same time period indicate countywide growth of 0.91% per year. EMS units transport a patient on roughly 70% of calls, which increases the amount of time the unit is unavailable to respond to other medical emergencies. To better measure system-wide workload, unit hour utilization (UHU) was calculated. UHU is an overall workload measure indicating on average how much time during any given shift ambulance crews are actively managing incidents. UHU does not account for other factors, such as training or mechanical issues, that can remove a unit from service. In 2013, UHU was calculated at .38 compared to UHU in 2016 of .50. This indicates that ambulance crews spent 12% more time managing incidents in 2016 than they did in 2013, which is consistent with the increasing call volume. The 2017 UHU is projected to be greater than .52. As UHU increases, system ambulance excess capacity decreases meaning fewer ambulances are available at any given time to respond to emergency incidents. Emergency Services is more frequently requesting mutual aid from neighboring counties to respond to EMS incidents in Forsyth County. Running out of ambulances to respond has become a more regular event since 2015, and has generated concern from neighboring counties about the frequency with which mutual aid is being requested. The UHU in 2014 was .42 and increased to .44 in 2015, but then went to .50 in 2016 (See Chart below).

| Year | Population | Total Incidents | UHU |
|----------------------------|----------------|-----------------|-------------|
| 2013 (Actual) | 360,320 | 36,547 | 0.38 |
| 2014 (Actual) | 363,869 | 38,500 | 0.42 |
| Average Increase | 1.0% | 5.3% | |
| 2015 (Actual) | 366,543 | 39,729 | 0.44 |
| Average Increase | 0.7% | 3.2% | |
| 2016 (Actual) | 369,688 | 42,276 | 0.50 |
| Average Increase | 0.9% | 6.4% | |
| <i>2017 (Projected)</i> | <i>373,145</i> | <i>44,816</i> | <i>0.52</i> |
| Average Increase | 1.0% | 6.0% | |
| Total 5 yr. Average | 0.9% | 5.2% | |

Emergency Services has found that when 18 units are staffed during the day and 14 at night the system infrequently runs out of ambulances to dispatch to medical emergencies. Modeling UHU based on the current call volume with 18 units per day and 14 units per night lowers the UHU to .45, which is roughly the UHU for 2015. Based on this information, it appears that system-wide UHU of between .43 and .45 is sufficient to limit the frequency the system runs out of ambulances and must request mutual aid. Adding six paramedics will facilitate the new ambulance

EMERGENCY SERVICES

staffing model of 18 units per day and 14 units per night, which will lower the UHU increasing the excess capacity better balancing the system-wide workload.

The EMS training division is also working to limit off-duty training for personnel. Not only do Emergency Services personnel dislike attending training during their off time, it costs the county roughly \$150,000 in overtime to provide the 32 hours of off-duty training per year to all EMS personnel. To combat this, the EMS training division is limiting off duty training to two eight hour days each year, or reducing required off-duty training by half, for personnel, which will reduce overtime expenditures by about \$75,000 per year. Paramedics are required to complete 60 hours of continuing education every two years to maintain national certification, so scheduling two off duty training opportunities leaves many hours the training division must provide crews while on-duty to ensure personnel maintain their certifications. This requires having some system wide excess capacity, so that on duty crews can rotate through training without jeopardizing the deployment strategy.

The total cost of this ASL includes salaries and fringe benefits for six (6) full-time Paramedic positions as well as uniforms and other operating supplies associated with the positions.

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Add 6FT Fire Engineer Positions

| | |
|---------------------------|------------------|
| Expenditure | \$334,670 |
| Revenue | - |
| Net County Dollars | \$334,670 |

Description of Request:

The Emergency Services Chief requests funds to add six full-time Fire Engineer positions to enhance staffing levels on Units 109 and 209. These units respond countywide assisting the volunteer fire departments on fire, rescue, and hazardous material incidents. Based on the recommendations in the 2016 Forsyth County Fire Services Delivery Study, the Emergency Services Chief is moving Units 109 and 209 to more strategic locations to improve response capabilities to the eastern and western parts of the county. Unit 109 has already been relocated to the Vienna Volunteer Fire Station, and plans are being developed to move Unit 209 to either the Beeson’s Volunteer Fire Station or to the Town of Kernersville Station #43. The six additional Fire Engineer positions will ensure minimum staffing of two firefighters on each of these units.

Units 109 and 209 are “manpower” resources to support the volunteer fire departments. Because of this, it is imperative that these units are staffed with at least two personnel each shift. Mitigating fire, rescue and hazardous material emergency incidents is labor intensive. The volunteer fire departments often struggle to provide minimal staffing within the first 10 critical minutes of working emergency incidents. While the fire study noted that Units 109 and 209 are cancelled on over 60% of dispatched incidents and often do not arrive within the critical early minutes of working incidents, this is often associated with the unit’s location or all other units were also cancelled by the first arriving unit after determining that the life safety hazard was minimal. The redeployment of these units and more consistently staffing them with at least two fire fighters per shift could improve response times and incident outcomes.

Below is a chart showing Unit 109 and 209 response statistics. The data are FY16 Actuals and FY17 Estimates.

| | Average Monthly Responses | | Total Annual Responses | |
|----------------------------------|---------------------------|---------------|------------------------|--------------|
| | FY16 | FY17 | FY16 | FY17 |
| Unit 109 Responses | 84 | 78.75 | 1,003 | 945 |
| Unit 209 Responses | 21 | 29.13 | 246 | 350 |
| Total Responses | 104.1 | 107.92 | 1,249 | 1,295 |
| 109 into Kernersville | 15 | 16.25 | 180 | 195 |
| 109 into Winston-Salem | 4 | 3.38 | 49 | 41 |
| Total Municipal Responses | 19.1 | 19.67 | 229 | 236 |

The total cost of this ASL includes salaries and fringe benefits for six Fire Engineer positions as well as uniforms, operating supplies, and memberships associated with the positions.

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Assumption of Responsibility for Dispatch of Winston-Salem Fire Department - Add 4FT Telecommunicator Positions

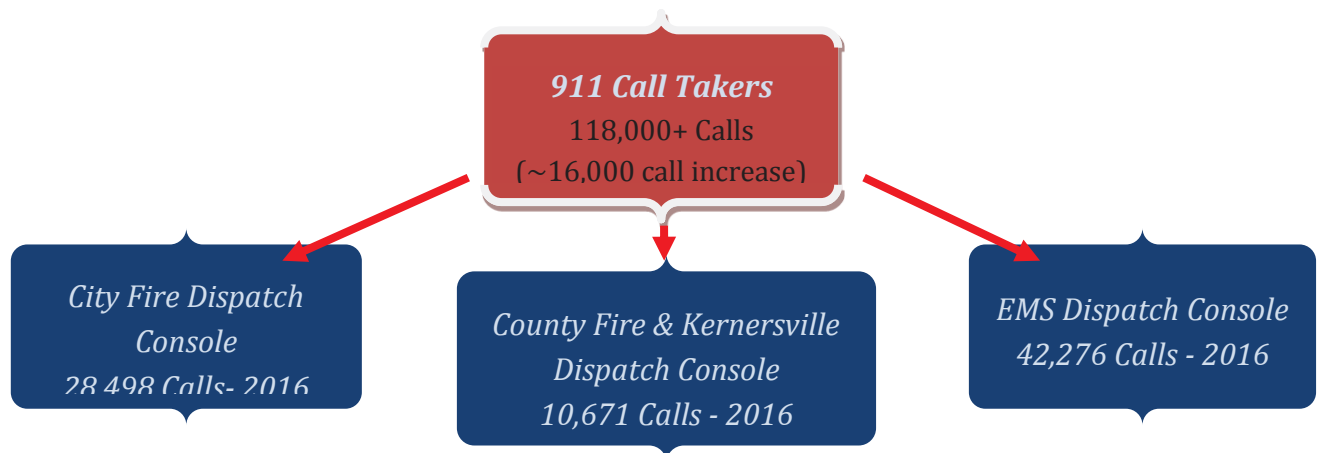
| | |
|---------------------------|------------------|
| Expenditure | \$172,080 |
| Revenue | - |
| Net County Dollars | \$172,080 |

Description of Request:

The Emergency Services Chief requests funds to add four Telecommunicator positions to manage the increased dispatch and call taking workload, if the County decides to begin dispatching City of Winston-Salem fire units. The City of Winston-Salem has approached Forsyth County about dispatching its fire units on all emergency responses. City officials are concerned about the time delay between the County receiving emergency medical calls located within the city limits and the dispatch of first responders to those incidents. In addition, city officials have expressed unease with the capabilities of their telecommunicators to effectively dispatch and monitor fire and rescue incidents that are often complex involving life safety issues.

The initial concern about the time delay between receiving and dispatching units to medical emergencies within the city should be resolved in June of this year when the County begins using its new OSSI CAD, which will permit CAD-to-CAD transmission of call data between the city and county 911 centers. No longer will county telecommunicators have to take the call and retrieve the information from the caller before notifying the city via landline to request a city fire unit be dispatched to a medical emergency. Instead, the city telecommunicators will be able to see the information associated with medical emergencies in the city as the information is gathered by the county telecommunicator, which will permit city telecommunicators to dispatch fire units almost simultaneously with EMS units.

If the County decides to dispatch city fire units, it will increase the number of emergency calls it dispatches by roughly 28,500 per year. Fire, rescue, and hazardous material incidents within the city limits that the County does not currently receive number about 8,100 per year. Of these 8,100 incidents, about 72%, or 5,794, are considered priority one events. Priority one events are multi-company dispatches for alarms, fires, rescues, and hazardous material events that have a high life hazard threat involved. The other 20,365 calls are medical emergencies. These are calls that county telecommunicators currently receive and process through the 911 telephone system; however, they do not dispatch the city fire units. There is a difference between making a quick phone call to city dispatch to have fire units respond, and actually dispatching the fire units. The diagram below depicts the console set up at the County's 911 Center if it is going to assume dispatch responsibilities for city fire units.



Currently, the County 911 Communications Center has dispatch consoles set up to dispatch EMS units, county fire units, and Kernersville fire units. County fire and Kernersville dispatch is combined into one console. A separate

EMERGENCY SERVICES

console would be added to dispatch city fire units, because the telecommunicators must be able to activate station alerting systems and deliver the dispatch information for each incident on the city fire radio frequency. While consoles can toggle between EMS, County Fire and City Fire, telecommunicators cannot simultaneously monitor two different entities from the same console. In addition, the EMS dispatcher cannot simultaneously dispatch an ambulance and city fire unit, just like they cannot dispatch an ambulance and county fire unit at the same time. Instead, the EMS dispatcher will continue to dispatch EMS units while the city fire telecommunicator dispatches city fire units. Once dispatched, the city fire unit can switch over to the county EMS radio frequency to receive additional information, which is the current practice.

The above information is focused on the actual dispatch of incidents, but does not account for the call taking workload increase that will accompany the additional city fire unit dispatches. Currently, the County 911 Communications Center answers about twice the number of 911 calls compared to the number of dispatches. In 2016, County 911 received 102,000 calls through the 911 system and dispatched units to 63,620 incidents. Based on this information, it is assumed that if the County dispatches city fire units on roughly 8,100 additional incidents per year, that they will receive about 16,000 calls per year associated with these incidents. For example, a brush fire on the side of the interstate can generate 20+ 911 calls. Each call must be answered and the location verified by a telecommunicator to ensure it is not a different emergency event. Telecommunicators also make regular outgoing calls associated with fire dispatches, such as finding responsible parties, key holders, or contacting utility companies to shut off gas or electricity. Telecommunicators will also field many more service related calls from citizens asking fire related questions such as, is it legal to burn in the city? These types of non-emergent calls will be pushed to the County just as the emergency calls will be sent, and must be handled accordingly. The actual dispatching of calls makes up only a portion of the overall workload increase associated with the County assuming responsibility for city fire dispatch, which must be factored into the personnel equation.

The four requested telecommunicator positions provide one additional dispatcher for each shift. This would bring minimum staffing up to six, or seven if the senior telecommunicator positions are added. Telecommunications also staffs 2 telecommunicators 9am to 9pm each day to cover peak call volume times. The peak hour shift, with the existing four shifts, plus four telecommunicators and four senior telecommunicators would provide the necessary personnel to manage the increased call volume associated with dispatching city fire units, and provide some excess capacity to manage leave and other unexpected staff shortages.

The total cost of this ASL includes salaries and fringe benefits for four telecommunicator positions as well as uniforms and other operating supplies associated with the positions.

Manager's Recommendation:

Board Action:

ENVIRONMENTAL ASSISTANCE AND PROTECTION

Title of ASL: Triad Air Awareness Environmental Specialist

| | |
|---------------------------|------------|
| Expenditure | \$32,500 |
| Revenue | \$32,500 |
| Net County Dollars | \$0 |

Description of Request:

For a number of years, the Triad Air Awareness program Environmental Specialist position was funded through a contract with the State of North Carolina Department of Environmental Quality. It is an outreach program covering eight (8) counties in the Triad area to educate and promote the awareness of Ozone pollution and its effect on the community. The program assists the County to remain in compliance with Federal Ozone standards by promoting the reduction of ozone causing activities (driving, mowing, etc.) by the community as a necessary function for their health and well-being.

This ASL is contingent upon continuation funding by the State of North Carolina's Department of Environmental Quality whose funding would be through federal sources. Until a State appropriation or federal allocation is made to DEQ, there is no guarantee that funds would be available to cover the full cost of this position after December 31, 2017. At this time, there has been no formal documentation from the State that funding will be available after December 31, 2017

It has been the County's policy not to backfill State or federal cuts.

Since this position supports eight (8) counties in the Triad area, it would seem that there should be efforts made to discuss the position with these other counties to see if they find the position beneficial enough to help in offsetting any reductions so that there is more tax equity in the funding of it.

Manager's Recommendation:

Board Action:

ENVIRONMENTAL ASSISTANCE AND PROTECTION

Title of ASL: Recycling Enhancement

| | |
|---------------------------|------------------|
| Expenditure | \$165,934 |
| Revenue | \$45,828 |
| Net County Dollars | \$120,106 |

Description of Request:

The purpose of this ASL request is to improve the Forsyth County recycling centers and County facilities as included in a previously approved recycling grant. This request includes a continuation of previously existing budgeted items contingent upon the extension of two (2) grants {Agreement 1- 2016 Convenience Center Comingled Recycling Collection Project} and {Agreement 2- 2016 Community Waste Reduction (CWRAR) and Recycling Grant} from the State of North Carolina Department of Environmental Quality (NCDEQ). Applications for the grants were approved by the Forsyth County Board of Commissioners on January 25, 2016 and the County was awarded the grants on May 16, 2016 to be implemented in the time period of between July 1, 2016 and June 30, 2017.

In this request, the department is expecting an extension of the deadline of both grants by NCDEQ through FY18 as has been informally communicated to them by the Local Government Assistance Team Leader from NCDEQ. Agreement #1 will fund one (1) stationary compactor and receiver box at the Hanes Mill Road recycling site and one (1) stationary compactor and receiver box at the Kernersville recycling site. Agreement #2 includes assistance to on-site installation of the compactors including running electrical service to the boxes, related site improvements, and compactor installation. Agreement #2 also includes 16 recycling bins for other County facilities. Agreement #2 is a \$24,116 contract which includes a \$20,000 state grant with a 5:1 matching formula, requiring approximately \$4,116 in matching County dollars. Agreement #1 has no matching formula.

This request also includes costs to purchase and install an additional compactor at the Pfafftown recycling site as well as postage to inform 26,000 residents living in the unincorporated areas of the County about recycling services in Forsyth County. The expenditures would be budgeted as follows:

| | | |
|--|--|------------------|
| 265001-2326 Other Contractual Services | Hanes Mill LF Attendant (\$10.5/hr, 53 hrs/wk) – Required in grant for compactor operation and customer assistance | \$ 28,938 |
| 265001-2215 Other Maintenance Services | Installation costs (including electrical) for compactors and attendant station; signage | \$ 64,564 |
| 265001-2501 Postage | Mail out to 26,000 County residents | \$ 15,000 |
| 265001 – Other General Supplies | Recycling Bins for County buildings | \$ 8,006 |
| 265001- 3160- Capital Equipment | 3 compactors and 3 receiver boxes for Hanes Mill Rd.; Kernersville; and Pfafftown Recycling Sites. | \$ 49,426 |
| | Total | \$165,394 |

Manager’s Recommendation:

Board Action:

ENVIRONMENTAL ASSISTANCE AND PROTECTION

Title of ASL: Environmental Specialist for Compliance Assistance and Permitting

| | |
|---------------------------|-----------------|
| Expenditure | \$52,862 |
| Revenue | \$21,678 |
| Net County Dollars | \$31,184 |

Description of Request:

The purpose of this ASL request is to improve the timeliness of service delivery in permitting and renewal functions for local industry and businesses; the Office of Environmental Assistance and Protection requests the addition of 1FT Environmental Specialist for the Compliance Assistance and Permitting Division.

The addition of this position would also allow the department to:

1. Meet required regulatory and reporting deadlines;
2. Provide quality customer service to the regulated community;
3. Fulfill the agency's responsibilities and requirements specified in the written with EPA to continue to qualify for federal funding through the Clean Air Act grant program; and
4. Enable the Division's Program Manager to more effectively fulfill supervisory and administrative responsibilities.

Revenue reflected for this grant is based on the assumption of receiving additional Clean Air Act Section 105 grant funds, NC Fuel Tax, and Permit Fees. The remaining funds would be \$31,184 of additional General Fund dollars.

Manager's Recommendation:

Board Action:

Social Services

Title of ASL: 1 Senior Social Worker Supervisor and 5 Senior Social Workers – Child Protective Services

| | |
|---------------------------|-------------------|
| Expenditure | \$ 395,641 |
| Revenue | \$ 138,474 |
| Net County Dollars | \$ 257,167 |

Description of Request:

This Alternate Service Level is to add one (1) additional Senior Social Worker and (5) Senior Social Workers – Child Protective Services to the Child Protective Services division of the Department of Social Services, and includes personnel and operating costs. The cost of these positions would be reimbursed at 35%.

Currently, 32 FTEs are budgeted for processing the federally and state mandated CPS Assessment cases. Based on a 12 month trend, 42 FTEs are need to appropriately maintain the state's staffing ratio of one CPS Senior Social Worker to ten CPS Assessment/Investigation Cases (1:10) per NCDSS policy. Any additional CPS Senior Social Work staff would require an additional Supervisor as the NCDSS policy deems a ratio of 1:5 as appropriate for supervisory oversight. Currently, our CPS Program Senior Social Work Supervisor to Senior Social Worker ratio is 1:6.

In 2015, the monthly average of CPS reports received was 470. FCDSS ended the 2016 calendar year with the annual monthly average of 530. This represents an annual increase of 13% in CPS cases screened in for assessment/investigation. Based on the 13% increase in CPS cases screened in, the CPS Senior Social Worker case ratio consistently averages 1:18, which exceeds the state standard of 1:10.

In the fall of 2016, FCDSS collaborated with MIS and revised the CPS Online System to support policy changes. This modification provided better screening accuracy and CPS's monthly screen in average increased from 53% to 63%. CPS's screening accuracy increase of 63% aligns with the states collective average of all 100 counties. Nationally, child welfare has been challenged with the increased volume of CPS needs due to the current opioid epidemic and other factors such as poverty FCDSS has increased internal quality controls regarding the divisions screen in/out process and ratio.

| County 2016 | | 01/16 | 02/16 | 03/16 | Year to Date Average | 04/16 | 05/16 | 06/16 | Year to Date Average | 07/19 | 08/16 | 09/16 | Year to Date Average | 10/16 | 11/16 | 12/16 | Annual Average |
|-------------|---------------------------------------|-------|-------|-------|----------------------|-------|-------|-------|----------------------|-------|-------|-------|----------------------|-------|-------|-------|----------------|
| CPS Intake | | | | | | | | | | | | | | | | | |
| Workload | CPS reports screened during the month | 402 | 503 | 583 | 543 | 558 | 563 | 509 | 543 | 467 | 493 | 590 | 533 | 586 | 495 | 487 | 530 |
| | CPS reports accepted during the month | 229 | 297 | 333 | 286 | 358 | 360 | 299 | 329 | 295 | 303 | 358 | 325 | 382 | 325 | 307 | 329 |
| | Rate for screened in reports | 57% | 59% | 57% | 53% | 64% | 64% | 59% | 61% | 63% | 62% | 61% | 61% | 65% | 667% | 63% | 62% |

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: 1 Senior Social Worker – Adult Protective Services

| | |
|---------------------------|------------------|
| Expenditure | \$ 64,099 |
| Revenue | \$ 15,113 |
| Net County Dollars | \$ 48,985 |

Description of Request:

This Alternate Service Level is to add one additional Senior Social Worker to the Adult Protective Services division of the Department of Social Services, and includes personnel and operating costs. The cost of this position would be reimbursed at 35%.

Adult Protected Services is a State-mandated service which provides protection for vulnerable adults who may be abused, neglected or financially exploited. Over the past few years the number and complexity of cases has continued to increase while our staffing resources have remained level. Social workers also provide intake for APS referrals from 8 – 5 PM Monday – Friday and staff may be required to cover after-hours crisis. Currently the Adult Protective Services unit consists of 1 Senior Social Work Supervisor and 5 Senior Social Workers.

Adding an additional Senior Social Worker position to the APS unit will allow social workers to respond timelier, have the ability to make more thorough assessments and provision of services and allow caseloads to be in line with state recommendations.

The impact of not approving an additional position puts vulnerable residents of the community at potential risk for immediate harm due to limited staff and their ability to respond timely. Services within Adult Protective Services have continued to grow in numbers and complexity over the past 6 years. The APS unit started doing all APS intake within the unit as of January 2011. Staff spends 20% of their time completing intake and only 80% for case assessments and ongoing services.

The Vulnerable Adult Protective Services model recommends a caseload of 12. With Forsyth APS doing 20% intake that would be a recommended caseload of 9.6 under this model. Another state workgroup study recommended a caseload not to exceed 15. With Forsyth APS doing 20% intake that would be a recommended caseload of 12 under this model. For the first 10 months of Fiscal Year '16-'17 the unit caseload average across workers was 14.92. The average caseload across workers has been consistently higher than the state recommendations over the past number of years due to the increase in cases and services.

APS provides Info & Referral, Outreach and Intervention Services. The bulk of time, assessment, complexity and demand is in Intervention and on-going mobilization of services cases. During Fiscal year '10-'11 the monthly average for intervention services was 15.8. For the first 10 months of our current fiscal year '16-'17 the monthly average for intervention services was 20.8. This equates to a 32% increase in intervention services over these past 6 years.

Of these intervention cases if the allegations have been substantiated then they produce ongoing mobilization of services cases which may remain open for a few weeks or up to a year or more. In Fiscal year '10-'11 the substantiation rate was 20%. At the end of last fiscal year '15-'16 our substantiation rate was 34%. This equates to a 70% increase in our substantiation rate over this time period. Over these past years not only have our number of intervention cases and services increased, the number of our on-going concurrent cases have increased as well.

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Nurse Family Partnership (NFP) Program

| | |
|---------------------------|------------------|
| Expenditure | \$406,084 |
| Revenue | - |
| Net County Dollars | \$406,084 |

Description of Request:

The purpose of this ASL request is to continue the full scope of services provided by the Nurse Family Partnership (NFP) program. Public Health requests \$406,084 of County funds to offset the loss of a Kate B. Reynolds multi-year start-up grant. The Nurse Family Partnership program consists of seven (7) full-time nurses dedicated to support low-income, first-time mothers.

Nurse-Family Partnership (NFP) is a community health program that helps transform the lives of vulnerable mothers and their children. Starting in early pregnancy, NFP pairs registered nurses with first-time, low-income mothers. Nurses make regular home visits starting early in pregnancy through the child's second birthday to achieve three primary goals:

- Improve pregnancy outcomes
- Improve child health and development
- Increase the economic self-sufficiency of the family

Beginning in 2012, NFP of Forsyth County has received over 1,100 referrals, conducted more than 6,500 visits for a total of 263 participants. In 2014, NFP of Forsyth County added a fifth nurse, enabling NFP to serve 125 mothers at a time. Currently, due to new staff building caseload and one (1) staff vacancy, the program has 89 active clients. To date, 82 women and their two year olds have graduated from the program.

NFP of Forsyth County has seen the following results:

- Even though all of the participants are low income, of single births: 89 percent were born at 37 weeks or later gestation and 91 percent had babies of healthy weights. NFP clients generally have higher risk pregnancies due to poverty, medical conditions and high stress or mental health concerns. These rates are the same as the general population in Forsyth County.
- More than 95 percent of mothers have initiated breastfeeding at birth.
- Among pregnant mothers, NFP's retention rate is 93 percent. For clients who have an infant, the retention rate is 77 percent and for toddlers, the retention is 85 percent.
- 100 percent of participating toddler graduates have been up-to-date on their immunizations.
- 76 percent of mothers enrolled in NFP experienced no subsequent pregnancies at program completion (2 years after delivery).

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Addition of Four (4) Full-Time Food & Lodging Inspectors

| | |
|---------------------------|-------------------|
| Expenditure | \$374,792 |
| Revenue | \$ 8,000 |
| Net County Dollars | \$ 366,792 |

Description of Request:

To meet NC General Statute 30A-249 requirements and to upgrade public facilities and educate food-handling personnel and prevent the spread of disease to the citizens of Forsyth County, the Public Health Director is requesting the addition of four (4) full-time Food & Lodging Inspectors.

Approximately 30% of the mandated inspections were completed in 2015. This number improved slightly to a compliance rate of 39% of 3,693 required inspections in FY16. In January 2016, part-time positions began assisting in the inspection effort, and in August 2016 three (3) full-time staff members became eligible to do inspections independently. From July 2016-December 2016 the Public Health Department had completed 1,300 total inspections, compared to only completing a total 1,453 inspections for all of Fiscal Year 2016. It is estimated that the total compliance rate county-wide for FY17 will be 66%.

The percentage of completed inspections remains low due to training new employees and increasing work-loads, especially in the areas of temporary event food stands, illegal caterer investigations and the mandated increase in institutional food service inspection activities. More emphasis is being placed on providing routine, quality food safety education for foodservice workers. The ultimate goal of education and inspections is to ensure safe, sanitary, healthy dining, lodging and institutional facilities in Forsyth County. An adequate level of staffing will also allow Public Health to identify and successfully prosecute illegal food vendors.

These additional positions will allow Forsyth County to more effectively protect the health of its citizens by providing a comprehensive food, lodging and institutional sanitation program. The additional positions will also aid Public Health in implementing new programs for asthma control, indoor air quality and healthy homes.

Statistics through the Third Quarter of FY 2017

| | Actual Inspections Through Third Quarter | Percentage of Inspections Completed through Third Quarter |
|---|--|---|
| Risk Category 1 (14 establishments – 14 inspections/year) | 15 | 107% |
| Risk Category 2 (316 establishments – 632 inspections/year) | 460 | 72.88% |
| Risk Category 3 (187 establishments – 561 inspections/year) | 290 | 51.7% |
| Risk Category 4 (579 establishments – 2,316 inspections/year) | 978 | 42.2% |

From the table above, 1,743 total inspections of the 3,523 required have been completed and the department projects that total compliance will be approximately 66% of required foodservice inspections.

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Two (2) Full-Time School Nurse Positions

| | |
|---------------------------|-------------------|
| Expenditure | \$124,369 |
| Revenue | - |
| Net County Dollars | \$ 124,369 |

Description of Request:

Currently Forsyth County employs 29.5 Public Health Nurses (PHN) who serve the general Winston-Salem/Forsyth County Schools (WSFCS) student population. The Federal CDC recommended nurse/student ratio is one (1) nurse for every 750 students. The County's nurse to student ratio is one (1) nurse for every 1,748 students. Presently, to compensate for the lack of school nurses, non-medical personnel, such as teaching assistants, are being trained to carry out more medically related activities without the supervision of a registered nurse. The Public Health director is requesting the addition of two (2) full-time school nurse positions to improve the ratio to one (1) nurse for every 1,629 students and to ensure that the proper supervision will be present in WSFCS per the contract with Forsyth County.

When comparing Forsyth County to North Carolina's other urban counties, our nurse to student ratio is the lowest in the state, but still significantly lacking the federal recommendation:

| County | Nurse:Student Ratio |
|--------------------|---------------------|
| Durham County | 1:1,912 |
| Forsyth County | 1:1,748 |
| Guilford County | 1:2,000 |
| Mecklenburg County | 1:1,871 |
| Wake County | 1:1,917 |

These additional positions would demonstrate Forsyth County's commitment to providing the best Public Health services to its residents and would also bring the County closer into compliance with the CDC recommendation. By adding two school nurses to the Public Health school health team, the County would be able to increase nursing hours at each school and add more nursing hours at Title I schools. Currently, the school nurse is in each school two to three full days per week. As mandated by the State Department of Public Instruction medical procedures that are provided in school settings must be provided under the supervision of a registered nurse. These additional full time nurse positions would allow the County to provide the contract mandated supervision to WSFCS, increase the amount of time spent in each school, while improving the nurse-student ratio.

Manager's Recommendation:

Board Action:

AGING SERVICES

Title of ASL: The Shepherd's Center

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

Description of Request:

To continue to provide services to the older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$25,000, for a total of \$75,000, for FY18. Of the total funding request, \$45,000 would be for the Shepherd's Center of Greater Winston-Salem and \$30,000 for the Shepherd's Center of Kernersville. Both centers receive limited funding from the State through the Home and Community Care Block Grant (HCCBG) program and State General Purpose Funding which accounts for less than 10% of their total operating budgets.

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

For FY16, The Shepherd's Centers of Greater Winston-Salem and Kernersville:

- Served over 9,000 unduplicated clients with services that allow them to remain independent in their own homes. These Services included transportation, visitation, respite care, and minor home repair
- Coordinated over 65,000 hours of volunteer services
- Provided health and wellness activities for over 60,000 program

In FY16, Forsyth County provided the Shepherd's Center one-time grant 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 Forsyth County provided the Shepherd's Center grant funding of \$50,000 (\$30,000 for the Shepherd's Center of Greater Winston-Salem and \$20,000 for the Shepherd's Center of Kernersville).

The Recommended FY18 Budget includes \$50,000, not the full \$75,000 request.

Manager's Recommendation:

Board Action:

FORSYTH TECHNICAL COMMUNITY COLLEGE

Title of ASL: Additional Security for Main Campus

| | |
|---------------------------|------------------|
| Expenditure | \$ 48,973 |
| Revenue | - |
| Net County Dollars | \$ 48,973 |

Description of Request:

Forsyth Technical Community College is requesting an additional Full-Time public safety employee for the main campus to help maintain a safe and inviting campus for students, staff, and visitors. The additional officer would help with monitoring the camera security system and would 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 (4) Campus Police Officers and a Director of Campus Police. These positions are all included in the FY18 Recommended Budget. Approving this request would increase the number of County-funded positions to 45.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Increase Book, Audio-Visual, and Electronic Resources

| | |
|---------------------------|------------------|
| Expenditure | \$185,000 |
| Revenue | - |
| Net County Dollars | \$185,000 |

Description of Request:

The Library Director is requesting to increase their book, audio-visual materials, and electronic resources budget by \$185,000 to keep in line with other major public libraries in North Carolina. Currently, the materials budget is third among urban libraries in North Carolina. The additional funds would allow the library to more adequately meet patron demand.

The request includes the following increase:

- \$125,000 for Library Books
- \$25,000 for Audio-Visual Supplies
- \$10,000 for Book Processing
- \$25,000 for On-line Services

This request supports the Library's objective of developing and maintaining adequate and timely collection of books, periodicals, electronic resources and audio-visual materials.

The FY18 Recommended Budget includes \$986,560 for these materials.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Library Assistant for Walkertown Branch (One (1) Full-Time Position)

| | |
|---------------------------|-----------------|
| Expenditure | \$36,998 |
| Revenue | - |
| Net County Dollars | \$36,998 |

Description of Request:

The Library Director is requesting one (1) Full-Time Library Assistant at the Walkertown Library to enable double-staffing of the public service desk at peak times; increase service hours at the Walkertown branch on Saturday to 10:00 am-5:00 pm; provide proctoring services for ever-growing amount of distance-learning students utilizing the library; and ensure optimal customer service.

Staffing at the Walkertown branch is the same as when it opened in 1992 and there has been a 120% 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.

This would be a 100% county-funded position.

Manager's Recommendation:

Board Action:

PARKS

Title of ASL: Programming at Tanglewood and Triad Park

| | |
|---------------------------|-----------------|
| Expenditure | \$50,000 |
| Revenue | - |
| Net County Dollars | \$50,000 |

Description of Request:

Over the past two years, Forsyth County has contracted with Arts Council of Winston-Salem to assist with the programming at both the Tanglewood and Triad Park amphitheaters. As a result of these contracts, marketing and event coordination was provided for four events (two at each park).

While the events have been successful and the County appreciates the work that has been performed by Arts Council, the Parks Director is requesting \$50,000 to perform this work for FY18. The Director believes that the Events and Marketing function within Parks is stronger than it has been as evidenced through improved operating success at Tanglewood in all enterprise areas.

The purpose of these funds will be to incentivize event organizers to use these facilities.

If this Alternate Service Level request is approved, the request from Arts Council would need to be denied. For this reason, the Alternate Service Level request from the Arts Council was broken out into two requests – one for programming support and one for operating support.

Managers Recommendation:

Board Action:

HOUSING AND COMMUNITY DEVELOPMENT

Title of ASL: Addition of Code Enforcement Officer

| | |
|---------------------------|------------------|
| Expenditure | \$ 71,858 |
| Revenue | - |
| Net County Dollars | \$ 71,858 |

Description of Request:

The Housing and Community Development Director is requesting the addition of one (1) Full-Time Code Enforcement Officer position for FY18. Enforcing the County Minimum Housing Code in both unincorporated areas in the County and municipalities without their own Minimum Code is a statutory requirement and is currently done by the Housing Specialist.

The County currently receives 15 calls per week in regards to code violation reports which must be inspected by the Housing Specialist position. The department currently has outstanding complaints from over a year ago and due to workload from other responsibilities, the Housing Specialist is only able to inspect 1-3 code complaints per week.

Adding a Code Enforcement Officer would allow the department to respond to code violations complaints in a reasonable timeframe and adequately address dangerous living conditions and threats to surrounding property values. The new position would also allow the Housing Specialist to focus on housing rehabilitation and first time homebuyer inspections, and these functions can be offset by charging administrative time to grants.

Manager's Recommendation:

Board Action:

HOUSING AND COMMUNITY DEVELOPMENT

Title of ASL: Additional Funding for Micro Enterprise IDA Program

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

Description of Request:

The Housing and Community Development Director is requesting an additional \$10,000 for a Micro Enterprise IDA Program that the department is working to strengthen in FY18. In FY17, the department was allocated \$10,000 to create a Micro Enterprise IDA Program. This request would increase the total appropriation to \$20,000.

The department had applied for a grant to fund this program in FY17 beyond the \$10,000 from the County but did not receive it. The Housing and Community Development Director has worked with local banks, the City of Winston-Salem, and non-profit organizations to further fund the program and during those discussions, it was relayed from the local banks that they believe the local governments should put more funds into the program.

The department does not intend to use any of the current year's funding. Again, the FY18 Recommended budget does include \$10,000 for this program.

Manager's Recommendation:

Board Action:

ECONOMIC DEVELOPMENT

Title of ASL: Piedmont Triad Film Commission

| | |
|---------------------------|----------------|
| Expenditure | \$5,000 |
| Revenue | - |
| Net County Dollars | \$5,000 |

Description of Request:

To enhance the ability of the Film Commission to recruit film and still photography productions to Forsyth County, the Piedmont Triad Film Commission requests an increase of \$5,000 in County funding over the FY17 level for a total request of \$35,000.

Cuts to the North Carolina film incentive have negatively impacted the recruitment of large production projects, however, the Film Commission with a total budget of \$120,000, recruited and facilitated several independent films, commercials and still photography shoots to the area over the last year. These productions created \$25.4 million of direct local expenditures and employed local crew technicians.

The Recommended Continuation budget includes funding at the Current Year Original amount of \$30,000.

Manager's Recommendation:

Board Action:

ECONOMIC DEVELOPMENT

Title of ASL: Winston-Salem Chamber of Commerce

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

Description of Request:

To return funding to a level similar to pre-recession support and maintain existing business, advocacy, technology development, small business services, education, workforce development, research and communication activities, the Winston-Salem Chamber of Commerce requests an additional \$25,000 in County funding over the FY17 level for a total request of \$125,000.

Since 2005, the Chamber has reported directly assisting with the creation of 3,000 jobs and the retention of 11,000 jobs in Forsyth County.

The chart below shows the funding support the County has provided to the Winston-Salem Chamber of Commerce the past ten years.

| FY08 | FY09 | FY10 | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | FY17 |
|-----------|-----------|-----------|-----------|----------|----------|----------|----------|-----------|-----------|
| \$126,517 | \$107,541 | \$102,164 | \$102,164 | \$91,948 | \$82,753 | \$62,064 | \$62,064 | \$100,000 | \$100,000 |

The FY18 Recommended Budget includes the Current Year Original amount of \$100,000.

Manager's Recommendation:

Board Action:

MANAGEMENT INFORMATION SYSTEMS

Title of ASL Request: Implementing Wi-Fi Coverage in the Hall of Justice

| | |
|---------------------------|------------------|
| Expenditure | \$100,000 |
| Revenue | - |
| Net County Dollars | \$100,000 |

Description of Request:

Currently, Forsyth County only provides wireless service at the Forsyth County Hall of Just in its jury room. Jury Wi-Fi is an extended service by the County for the citizen’s convenience.

This ASL request proposes to expand the current Wi-Fi service for the convenience of everyone who visits, works, and serves at the Hall of Justice. This is for the benefit of the public—the County has no statutory responsibility to provide Wi-Fi in the Courthouse.

This proposal offers expanded Wi-Fi coverage in the Hall of Justice at two levels:

1. Universal coverage throughout the Hall of Justice at a cost estimate of just under \$100,000.
2. Coverage in the lobby areas only of the Hall of Justice at a cost estimate of approximately \$58,000.

These proposals are estimates only provided by MIS. The department will need to complete final design and on premise wireless surveys to determine the exact bill of materials required to service the facility depending on the level of coverage approved.

Manager's Recommendation:

Board Action:

ATTORNEY

Title of ASL: One (1) Full-Time Paralegal to be assigned to Child Welfare

| | |
|---------------------------|------------------|
| Expenditure | \$ 48,180 |
| Revenue | \$ 24,090 |
| Net County Dollars | \$ 24,090 |

Description of Request:

The County Attorney is requesting one (1) Full-Time Paralegal to be assigned to Child Welfare. Required supplies and materials are included in the above costs.

In FY17, two (2) positions were requested – one (1) Full-Time Assistant County Attorney and one (1) Full-Time Paralegal. While the Assistant County Attorney was approved, the Paralegal was not. This position will assist the Full-Time Assistant County Attorney that was included in the FY17 budget in providing legal services in the Child Welfare Division of the Department of Social Services.

The primary responsibilities will be ensuring timely legal actions regarding court dockets, orders, calendaring, appropriate documenting of federal funding language, filing, and general administrative assistance. There is currently one paralegal assigned to Child Welfare cases.

The costs for this position would be cost-shared with the Department of Social Services (DSS) and will be shown as an expenditure in the DSS budget. DSS would then apply for direct cost reimbursement of 50% from State and Federal Sources, resulting in a total \$24,090 of new County costs. The revenue from these sources would be shown in the DSS budget.

A comparison of staffing structure among Forsyth, Durham, and Guilford County is shown below.

| | County Attorney | Assistant Attorneys | Paralegals | Legal Secretaries | Office Staff |
|----------|-----------------|---------------------|------------|-------------------|--------------|
| Forsyth | 1 | 7 | 4 | | 2 |
| Durham | 1 | 10 | 4 | 3 | 1 |
| Guilford | 1 | 9 | 3 | 3.5 | 1 |

Forsyth County dedicates 4 Assistant Attorneys and 4 Paralegals to DSS. Durham dedicates 6 Assistant Attorneys, 3 Paralegals, and 1 Legal Secretary to DSS. Guilford dedicates 4 Assistant Attorneys and 3.5 Legal Secretaries to DSS.

Manager's Recommendation:

Board Action:

TAX ADMINISTRATION

Title of ASL: DataMax Credit Collection Service

| | |
|---------------------------|------------------|
| Expenditure | \$ 23,000 |
| Revenue | - |
| Net County Dollars | \$ 23,000 |

Description of Request:

To address the high number of uncollected personal property taxes, the Tax Assessor would like to contract with DataMax, a credit collection service, that reports to all three national credit bureaus to increase collections.

In the 2015-2016 tax year, the collection rate for individual personal property was 71.45%. Due to the number of accounts, capacity of the collections team, and the limited collection options, personal property is difficult to collect. In the past the County contracted with DataMax to assist with collecting the Registered Motor Vehicle tax. The Tax Assessor would like to reinstate this relationship to provide the Tax Office another tool in the collection of Personal Property tax.

Manager's Recommendation:

Board Action:

TAX ADMINISTRATION

Title of ASL: Tax Payment Kiosk

| | |
|---------------------------|------------------|
| Expenditure | \$ 25,600 |
| Revenue | - |
| Net County Dollars | \$ 25,600 |

Description of Request:

To address the reassignment of a Tax Assistant position and to offer an automated means of payment, the Tax Assessor is requesting the funds to purchase a Tax Payment Kiosk.

The decision was made to reduce the number of Tax Assistants working as cashiers in the Tax Office due to the reduced foot traffic most months of the year. In order to minimize the effect of this change to the citizens, the Tax Office would like to be able to offer an automated payment kiosk which is capable of handling all payment transactions.

Even with reduced walk in traffic, there are times during personnel absences and the County's heavy collection season in December and January when payment lines may form. The Tax Payment Kiosk would provide an option for those who did not want to wait in line.

Manager's Recommendation:

Board Action:

TAX ADMINISTRATION

Title of ASL: One (1) Full-Time Lead Appraiser

| | |
|---------------------------|------------------|
| Expenditure | \$ 73,081 |
| Revenue | - |
| Net County Dollars | \$ 73,081 |

Description of Request:

To address highly specific real estate appraisal needs of Forsyth County and North Carolina Property Tax appeals, the Tax Assessor is requesting one (1) Full-Time state appraisal board certified general appraiser position.

Routinely, various county departments request real estate appraisals be completed for acquisition, disposal and strategic planning needs. Tax Administration, having appraisers on staff, is tasked with providing such services. Such appraisal assignments are usually made on short notice and strain appraisal resources necessary to complete department statutory requirements. Such appraisal requests should be completed with Uniform Standards of Professional Appraisal Practice (USPAP) compliant appraisal reports in order to protect the appraisal licensing of appraiser.

Additionally, to best meet the needs presented by commercial property appeals filled to the NC Property Tax Commission, a dedicated staff appraiser can increase timeliness and accuracy in defending against such appeals. A state appraisal board certified general appraiser can focus on PTC appraisal assignments thus bringing closure to PTC appeals with more speed and accuracy. Not only would this outcome reduce interest payments to appellants, but would allow focus on appeals having state-wide implications.

A state appraisal board certified general appraiser can focus on PTC appraisal assignments thus bringing closure to PTC appeals with more speed and accuracy. This puts the County in a better position to negotiate appeals, defend cases at the PTC and reduce interest payments to appellants.

Currently the ratio of appraisers to parcels in 1:12,000.

Manager's Recommendation:

Board Action:

TAX ADMINISTRATION

Title of ASL: Two (2) Full-Time Application Systems Analysts

| | |
|---------------------------|-------------------|
| Expenditure | \$ 149,505 |
| Revenue | - |
| Net County Dollars | \$ 149,505 |

Description of Request:

To address system challenges that hinder quality, efficiency, accuracy and timeliness of the Property Tax Process, the Tax Assessor is requesting two (2) Full-Time Application Systems Analysts.

In 2014, the Tax Office began processing property taxes on the North Carolina Property Tax System (NCPTS). One of the key features of this system is the continued enhancement of the software to add new functionality due to identified gaps, legal changes and to keep the software relevant and up-to-date. The continuing enhancement of the system has an unexpected consequence of adding complexity to regular processes and system maintenance. It is imperative that the tax office be able to quickly identify and correct data or processing issues for the correct assessment and billing of property tax but the current workforce limitations make this extremely difficult.

While system support has been available from the MIS department, the shared resources are not always available when needed which has caused delays in processing. Also, there would be great value in having staff with more extensive knowledge of NCPTS and Tax Office processes than the current arrangement with the MIS department allows. This additional staffing with more extensive knowledge would allow the Tax Office to move to more efficient processes and promote innovation.

Manager's Recommendation:

Board Action:

TAX ADMINISTRATION

Title of ASL: Enhance Business Personal Property Auditing

| | |
|---------------------------|-------------------|
| Expenditure | \$ 110,000 |
| Revenue | \$ 0 |
| Net County Dollars | \$ 110,000 |

Description of Request:

The Tax Department seeks an additional \$110,000 in funding to achieve a full business personal property audit level that can be completed within a six year cycle. This would bring the spending on external business personal property audits to \$260,000 per year (FY17 budget is for \$150,000). The increase would allow the external auditing of all business personal property accounts that exceed \$400,000 in value to be audited every six years. The significance of six years is that NCGS 105-312(g) allows for discoveries of property for the current year and “the preceding five years”.

As a second option, the Tax Department offers an alternative suggestion of an increase in spending of \$45,000 per year (for a total of \$195,000 per year spent on external audits). The increase would allow the external auditing of all business personal property accounts that exceed \$400,000 in value to be audited every eight years. This would bring Forsyth County close to the six years that NCGS 105-312(g) allows for discoveries of property for the current year and “the preceding five years”.

The Tax Department recommends the first option (\$110,000 increase) to avoid missing the ability to discover two years of unlisted value on an account.

Manager's Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: Authorize an Additional County Holiday

| | |
|---------------------------|------------------|
| Expenditure | \$148,858 |
| Revenue | - |
| Net County Dollars | \$148,858 |

Description of Request:

Currently, Forsyth County provides employees 10.5 holidays per year - New Year’s Day, Martin Luther King’s Birthday, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day (plus 1.5 days as determined by the County Manager), and one additional day designated by the County Manager - normally the day after Thanksgiving.

This Alternate Service Level request is to increase the number of holidays from 10.5 days to 12 days. Human Resources believes that approval of this change would serve as a recruitment and retention tool, align the County’s holiday schedule with the State holiday schedule, add an additional half day around the Christmas holiday, and add Veteran’s Day to the holidays provided to employees.

Veteran’s Day is currently observed in 96 of the 100 counties, as well as the Winston-Salem/Forsyth County Schools.

The estimated additional cost for these 1.5 days is \$148,858 and would primarily impact the Sheriff’s Office and Emergency Services.

Manager’s Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: Increase 401k Contribution for FT and PT-Benefited Employees (Non-sworn only)

| | |
|---------------------------|---------------------|
| Expenditure | \$ 2,010,000 |
| Revenue | - |
| Net County Dollars | \$ 2,010,000 |

Description of Request:

During the FY16 budget deliberations, the Board of County Commissioners approved implementation of a 2.5% - 401k contribution for all full-time and part-time benefited County employees, except sworn law enforcement officers who already receive a mandatory 5% 401k contribution.

The 401k plan benefit is a major recruitment and retention tool for the County. This Alternate Service Level request would increase all employees currently eligible for the 2.5% 401k contribution, an additional 2.5%. This would make all eligible County employees in receipt of a 5% 401k 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% and approval of this request would put Forsyth County in line with the other four large counties in North Carolina.

Employee contributions to 401k increased by over 200% since implementation of the current 2.5% contribution. The benefits of the 401k plan are that these plans are transferable, they accrue interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401k, and it helps employees with retirement planning.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Renew County Support of the Arts Council of Winston-Salem/Forsyth County

| | |
|---------------------------|------------------|
| Expenditure | \$100,000 |
| Revenue | - |
| Net County Dollars | \$100,000 |

Description of Request:

The Arts Council of Winston-Salem is requesting a total of \$125,000 in County funding for FY18 which is an increase of \$25,000. In FY16, Forsyth County Commissioners approved one-time funding for the Arts Council in the amount of \$100,000 of which \$75,000 went to support programming at the Tanglewood Park and Triad Park Amphitheaters. This same level of funding was approved for FY17.

As part of the \$125,000 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 provided marketing and event coordination for four events (two at each park) from April through July that were free to the public. The other \$50,000 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 2017 priorities include: extending the arts beyond their traditional audiences, venues, and programming; establishing sustainable support; and creating an ethos of innovation by encouraging entrepreneurial thinking, nontraditional partnerships, and creative place-making.

For FY17, other local or State government contributors to the Arts Council of Winston-Salem/Forsyth County were: City of Winston-Salem \$217,000 for operating support; other Forsyth County municipalities - \$1,000, the N.C. Arts Council - \$101,000, and \$25,000 from the WSFC School System.

As mentioned above, the Arts Council received \$100,000 from the County in FY17. The FY18 Recommended Budget includes \$25,000 for Operating Support.

Manager's Recommendation:

Board Action:



January 27, 2017

Chairman David Plyler
Forsyth County Board of Commissioners
5th Floor
Forsyth County Government Center
201 N. Chestnut Street
Winston-Salem, NC 27101

Dear Chairman Plyler,

For 65 years The Arts Council has served Forsyth County by sustaining our community's arts organizations, improving our children's education and encouraging development within our cultural sector. Throughout the decades, The Arts Council has provided proactive leadership, sparked cultural growth and provided funds through grant programs to create a flourishing cultural environment.

REQUEST FOR COMMUNITY GRANT SUPPORT:

- Operating Support: \$50,000
- Summer Parks Series at Tanglewood and Triad Parks: \$75,000

Operating Support from Forsyth County would specifically be used to support The Arts Council's grant programs, which infuse the arts into the entire County through operational and project grants to 37 organizations, and our facilities, which include The Arts Council Theatre, Milton Rhodes Center for the Arts and the Hanesbrands Theatre.

In 2015, Forsyth County granted \$75,000 to The Arts Council to begin producing programming in Tanglewood and Triad Parks. As a result, six free community events were held from April through July of 2016 featuring a variety of arts genres including music, dance, theatre and film. Performances varied from *Journey of Honor, A Tribute to the Military* to *Shakespeare in the Park* and drew nearly 12,000 attendees. A second year of funding at the \$75,000 level was approved in 2016 to ensure that this public/private partnership would continue into 2017, making the parks a hub for first-class, accessible family programming in Kernersville and Clemmons. Continued funding in fiscal year 2018, will enable The Arts Council to build upon the success of the series, thus drawing even larger crowds and giving our community's families and children world class experiences.

PROGRAMS AND OUTCOMES:

GRANTS: In 2017, The Arts Council will grant more than \$1.85 million to support Forsyth County's vibrant arts community, including:

Organizational Support Grants - 14 totaling \$ 1,398,500

Sustaining our integral arts institutions and promoting artistic excellence, community impact and organizational efficacy

Annual Event and Series Grants – 10 totaling \$85,000

Expanding the reach and impact of the arts through new creative ventures and leading grassroots organizations

Arts-in-Education Grants – 18 totaling \$100,000

Enriching the education of more than 40,000 school children through exposure to the arts and arts-integrated learning

Early Learning and After-school Enrichment – Up to 5 totaling \$25,000

Making Forsyth County a leader in accessible arts-enrichment for youth by expanding our arts education program to reach infants (birth to age five) and students outside of the public school classroom

Art in Unexpected Places – Up to 5 totaling \$25,000

Creating access to the arts by bringing programs out of traditional museums and concert halls and into welcoming public spaces

Arts and Healing – Up to 5 totaling \$25,000

Supporting creative arts and cultural experiences for patients and community members that create measurable improvements in the health and wellness of our community

Creative Ventures Fund – Up to 5 totaling \$50,000

Providing seed funds and start-up support for new and creative ventures

Community Enrichment Mini-Grants –30 totaling \$15,000

Infusing the arts into all segments of our community, bringing people together, and providing greater access to the arts

Regional Artist Project Grants - 12 totaling \$25,000

Creating opportunity for our local artists and creative entrepreneurs at pivotal points in their careers

Advertising Assistance Grants – 10 totaling \$107,616

Promoting our members' events and offerings through partnerships with local media

FACILITIES: In addition to our grants program, The Arts Council supports Forsyth County by providing accessible facilities that bring people together through the arts. In September 2010, The Arts Council opened the new Milton Rhodes Center for the Arts, a 90,000 sq. ft. arts center in the heart of downtown Winston-Salem. The Center has come to be known as our community's artistic living room with multi-purpose performing arts, visual arts and event spaces. The Center is the perfect blend of arts and innovation, where music, theatre, film, dance, visual and other arts come together in a space that inspires creativity. Our second property, The Arts Council Theatre at the Hanes Community Center, is home to Twin City Stage, the Children's Theatre and North Carolina Black Repertory Company and has been delighting audiences since 1958.

Without these facilities, many of our local arts organizations would not have a forum for their work. In addition, The Arts Council uses these facilities to host free arts events; including lectures, arts exhibitions and concerts; which are attended by thousands each year, creating a hub for cultural interaction.

OUTCOMES: Currently, The Arts Council's grant programs reach more than 755,000 people and our facilities are utilized by more than 135,000 people annually. A joint report by The Arts Council, Americans for the Arts and Georgia Tech economists showed that these grants and facilities have an annual economic impact of \$136.6 million, generate 4,769 full-time equivalent jobs and \$13.7 million in local and state tax revenue. As a priority in The Arts Council's strategic vision, we have updated our grant programs with a focus on reaching new audiences that are historically underserved by our arts community and activating our facilities and County Parks with programming that also builds audiences among the underserved, creating spaces enjoyed by all or "cultural living rooms" for the community. As a result, in 2016 we had a 48% increase in the number of audiences and participants reached through our grant programs and a 13% increase in the number of people who utilized our facilities over the previous year.

PERFORMANCE MEASURES:

As a result of Forsyth County's support, The Arts Council will:

- Increase the number of people in Forsyth County reached through our grant programs and facilities by 5% (2016 Benchmark: 755,000)
- Increase the number of public school children reached by 5% (2016 Benchmark: 40,000)
- Reach an additional 10,000 people in Clemmons and Kernersville through new programming in Tanglewood and Triad Parks (2016 Benchmark: 12,000)
- Increase the economic impact of the arts in Forsyth County by 10% (2010 Benchmark: \$136.6 million) *
- Increase the number of full-time equivalent jobs created by the arts in Forsyth County by 10% (2010 Benchmark: 4,769)*
- Increase the state and local tax revenue generated by the arts in Forsyth County by 10% (2010 Benchmark: \$13.7 million) *

* The Arts Council has partnered with AFTA and economists from Georgia Tech for the last three cycles of the Arts and Economic Prosperity Report, which measures the economic

impact of the non-profit arts in Forsyth County. Research is conducted every 5 years and most recently in 2010. The next round will be conducted in 2016 and the report will be released in 2017.

Thank you for your consideration. The generosity of Forsyth County is appreciated by the 40,000 school children who receive arts enrichment and the nearly one million community members and visitors who attend Arts Council-supported exhibitions, plays, films, performances, and festivals every year.

Sincere thanks,

A handwritten signature in black ink that reads "Jim Sparrow". The signature is written in a cursive, flowing style.

Jim Sparrow
President and CEO

SPECIAL APPROPRIATIONS

Title of ASL: Arts Council Building Renovation

| | |
|---------------------------|------------------|
| Expenditure | \$200,000 |
| Revenue | - |
| Net County Dollars | \$200,000 |

Description of Request:

The Arts Council of Winston-Salem/Forsyth County is requesting County funding of \$200,000 to support the renovation of the old WSJS Building at 419 Spruce Street behind the Stevens Center.

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 2016 priorities include: extending the arts beyond their traditional audiences, venues, and programming; establishing sustainable support; and creating an ethos of innovation by encouraging entrepreneurial thinking, nontraditional partnerships, and creative place-making.

The 419 Spruce Street building is the first step in a shared operating concept that will expand several collaborative efforts. This building will be a part of the future National Black Theatre Hall of Fame for the upcoming National Black Theatre Festival in August 2017. This building will play a pivotal and ongoing important role as auxiliary shop, rehearsal, and administrative space for the proposed theatre as well.

Arts Council is requesting this funding as they try and move aggressively to have the renovation completed to accommodate the National Black Theatre Festival and estimate that full renovation will cost \$375,000. Arts Council currently has tentative commitments of \$175,000 for this first phase and requests \$200,000 in order to move ahead with the project.

The request from Arts Council is attached.

Manager’s Recommendation:

Board Action:

February 22, 2017



Mr. Dave Plyler, Chairman
Forsyth County Commissioners
201 North Chestnut St.
Winston-Salem, NC 27101-4120

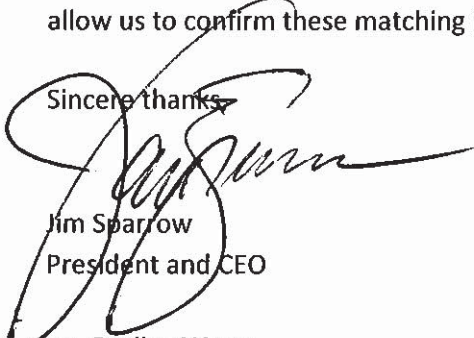
Dear Chairman Plyler,

For 65 years The Arts Council has served Forsyth County by sustaining our community's arts organizations, improving our children's education and encouraging development within our cultural sector. Another of our principle roles is that of convener. The future of our downtown arts facilities is an important element for our community's future success. Essential to the larger vision has been the acquisition of the old WSJS Building on 419 Spruce Street ("419 Spruce") behind the Stevens Center. Thank you for the County's leadership and support in making this step possible. This space will be the first step in a shared operating concept and that will expand several collaborative efforts. We are planning this to be a part of the future National Black Theatre Hall of Fame for the upcoming National Black Theatre Festival in August 2017. It is also property that is essential for future planning as we look at the Stevens Center and the block that surrounds it. Again, thank you as we move towards thinking collectively for a dynamic future for Winston-Salem and Forsyth County.

To continue towards these goals work has been done to outline the cost and steps in completing the first phase of this plan, including locating the National Black Theatre Hall of Fame in the space to have it operational and open for the upcoming festival. This would also be the temporary home for the museum as we continue to look at the completion of the additional phases within the performance district being developed around the Stevens Center and the Theatre District masterplan. With the relocation and replacement of Arts Council Theatre downtown as part of this project in the next two years, the long term home of the museum will be integrated into these plans as well as the long term operations. 419 Spruce will play a pivotal and ongoing important role as auxiliary shop, rehearsal, and administrative space for the proposed theatre as well, allowing us to avoid a costly new construction element necessary for the support of the new replacement theatre.

The budget for this step is attached, and is estimated at \$375,000. It is our goal to try and move aggressively to have this work completed to accommodate the festival in late July/early August with a two-month renovation timetable. **We are requesting the County consider supporting with \$200,000 to help us meet that timeframe.** We currently have tentative commitments of \$175,000 for this first phase and the support of the County will also allow us to confirm these matching funds and move ahead with this project. Thank you for your consideration.

Sincere thanks



Jim Sparrow
President and CEO

cc: Dudley Watts

Arts Council of Winston-Salem and Forsyth County
419 Spruce Street
Estimated Budget for Renovation

Assumptions:

Only first floor will be renovated and used. Second floor and basement will be inaccessible except for maintenance purposes.

Does not include removal or abatement of any hazardous materials. Building is now being tested to determine need.

Assumes existing water, electric and sanitary sewer connections through the original Journal Building are operable and will be maintained in the short term.

No landscaping, signage or other exterior work is included except as directly relates to the building (doors and windows, etc.)

Window coverings not included.

Security system not included.

Includes fire alarm system. Building is not sprinkled.

Existing bank vault remains with door repurposed

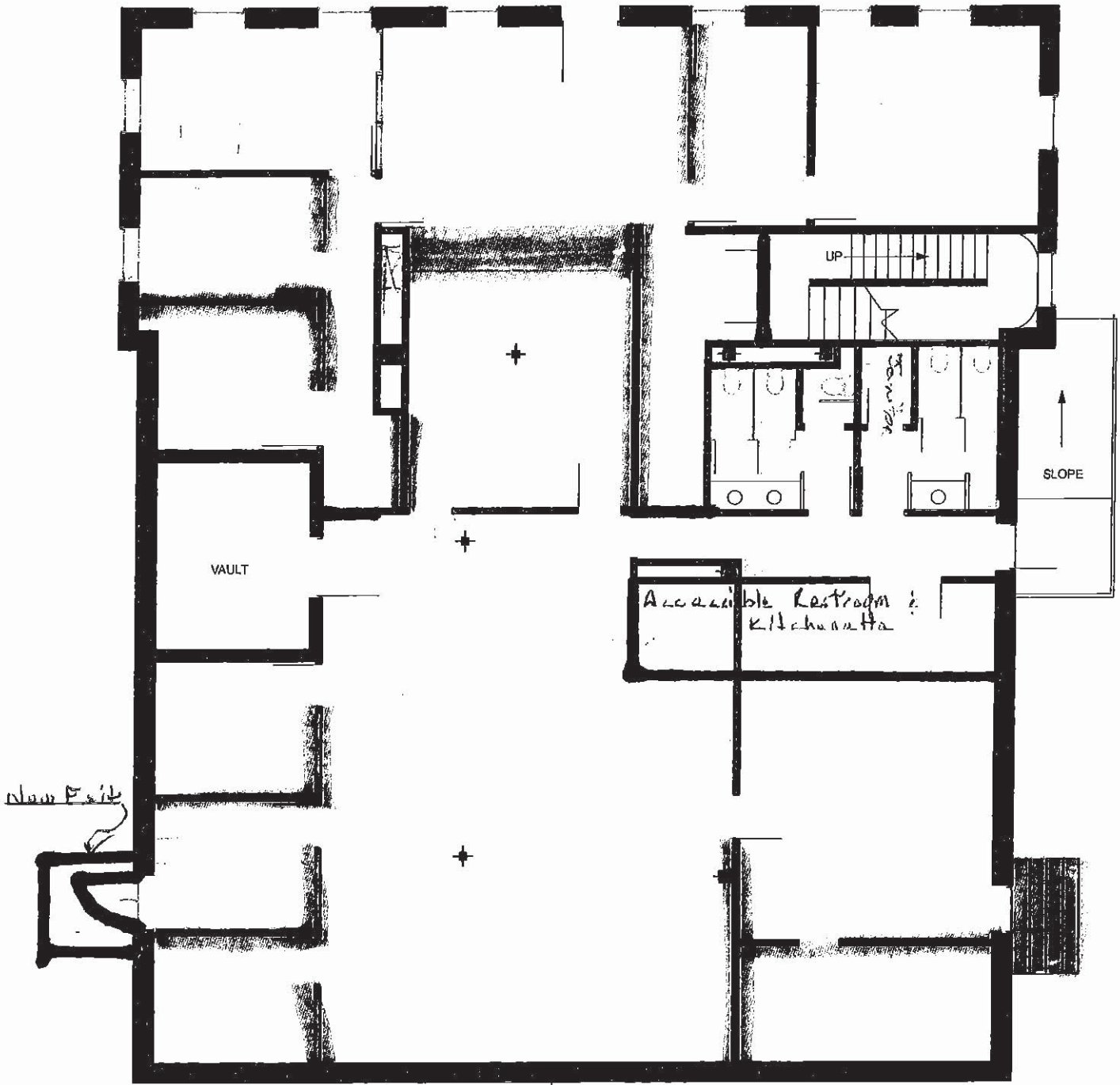
Budget:

Allowances

| | |
|--|------------|
| Building Permit | \$ 1,250. |
| Roof flashings and repairs | \$ 5,500. |
| Carpet or vinyl flooring & base | \$ 18,500. |
| Restroom ceramic tile floor and walls | \$ 10,100. |
| Hollow metal doors and hardware | \$ 8,062. |
| LED General lighting fixtures throughout | \$ 10,745. |
| Gallery specialty lighting fixtures | \$ 15,000. |
| Fire Extinguishers and cabinets | \$ 1,500. |
| HVAC | \$ 80,000. |

| | |
|--|-------------------|
| General Construction, Electrical, Mechanical and Plumbing including new restrooms, additional accessible restroom, staff kitchenette, exterior doors repurposed per code requirements, and painting | <u>\$175,931.</u> |
|--|-------------------|

| | |
|-----------------|--------------------------|
| Sub-total | \$326,588. |
| 15% Contingency | <u>\$ 48,988.</u> |
| TOTAL | <u>\$375,576.</u> |



New Exit

VAULT

UP

SLOPE

Accessible Restroom & Kitchenette

Remove

New

1ST

SPECIAL APPROPRIATIONS

Title of ASL: Children’s Law Center of Central North Carolina

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

Description of Request:

The Children’s Law Center of Central North Carolina (CLC) respectfully requests the continued support of the Forsyth County Board of Commissioners in the amount of \$25,000 or more for our work as advocates for children suffering the consequences of their parents’ domestic violence.

CLC is a 501(c)(3) non-profit dedicated to addressing the legal needs of children in Chapter 50 high-conflict custody cases and Chapter 50B civil domestic violence cases. District Court judges appoint CLC Guardians Ad Litem to protect the best interests of children in court proceedings and to prepare comprehensive reports which provide an objective overview of family situations. The reports included 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.

Our 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 1,000 children since 2004.

The Children’s Law Center received \$25,000 of funding from the County as a Community Grant in FY17.

Manager’s Recommendation:

Board Action:



CHILDREN'S
LAW CENTER
of Central North Carolina

*Providing advocacy
for children in
matters of domestic
violence, high conflict
custody, abuse and
neglect, and
educational issues*

All Children Deserve To Have Their Say In Court

February 3, 2017

Chairman David Plyer
Forsyth County Board of Commissioners
5th Floor
Forsyth County Government Center
201 N. Chestnut Street
Winston-Salem, NC 27101

Dear Chairman Plyler,

The Children's Law Center of Central North Carolina (CLC) respectfully requests the continued support of the Forsyth County Commissioners in the amount of \$25,000 or more for our work as advocates for children suffering the consequences of their parents' domestic violence.

CLC is a 501(c)(3) non-profit dedicated to addressing the legal needs of children in Chapter 50 high conflict custody cases and Chapter 50B civil domestic violence cases. District Court judges appoint CLC Guardians Ad Litem to protect the best interests of children in court proceedings and to prepare comprehensive reports which provide an objective overview of family situations. The reports include specific recommendations tailored to ensure impacted children are placed in the safest home environments possible. CLC is the only organization in central North Carolina that advocates in court on behalf of vulnerable children exposed to domestic violence.

Our 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 1000 children since 2005.

Children who are exposed to domestic violence and significant adult conflict in the home are 80% more likely to be abused, have higher rates of oppositional and defiant behavior, and are 70% more likely to become involved in abusive relationships themselves. The severity and frequency of the exposure to violence correlates with the intensity of the symptoms experienced. Intervention to protect a child's physical and emotional needs is crucial to breaking a cycle of violence. CLC GALs provide judges with the necessary information to reach custody and visitation decisions that

are in the best interests of the child. Where indicated, the CLC recommends counseling for, batterers, adult victims of domestic violence, substance abuse, and mental health issues. The CLC recommends age-appropriate counseling for all children exposed to family violence to equip them with the skills necessary to resolve conflicts peacefully.

CLC accepts all judicial referrals regardless of income. CLC represents children aged birth to 18 from all socio-economic and racial backgrounds. The majority of our clients are Medicaid eligible. In 2016, CLC served over 300 children. With the partnership of trained pro-bono attorneys and students from the Wake Forest School of Law Child Advocacy Clinic housed at the CLC, we serve many children who would otherwise lack the protections that a GAL can provide. We primarily serve children in Forsyth and Guilford Counties, NC and also serve families in Stokes, Surry, Davie, Davidson, and Yadkin counties.

CLC serves as a gateway for numerous health and wellness programs to vulnerable children in our community. A number of studies have indicated that children exposed to domestic violence may fare worse than children who are direct victims of violence. Dr. Jeffrey Edleson suggests that this occurs due to lack of access to mental health services. The CLC is present at a critical juncture in the child's life. As a society, we cannot pass up this opportunity to make each child's home life a positive starting point for his or her future.

The objectives of our project are threefold: 1.) to shield children from emotional and psychological damage associated with high conflict custody and civil domestic violence cases; 2.) to advocate for the best interests of the child in all aspects of the case; 3.) to provide thoroughly researched, accurate information to judges with recommendations tailored to meet the specific needs of the child.

CLC tracks case progress with information about each assigned case including recommendations and the judge's orders. Given that the CLC may remain involved in Chapter 50 cases for long periods of time, we are able to track compliance with judicial orders and assess if the level of conflict has decreased. It is more difficult to objectively measure progress with Chapter 50B cases as our involvement ends with the Court order. However, evidence collected by domestic violence researchers at the Minnesota Center Against Violence and Abuse and the Childhood Domestic Violence Association strongly suggests that intervention on behalf of children exposed to family violence is crucial to breaking the cycle of violence. CLC follows best practices established by years of research, and is well respected by the members of the Forsyth County Family Law Bar and the District Court judges due to our adherence to the highest professional standards and our willingness to cooperate and collaborate with all interested parties.

CLC and the Wake Forest University School of Law have been awarded a grant from the Jessie Ball DuPont Foundation to support the work of an attorney to evaluate our

outcomes more thoroughly, as well as assist with mentoring duties in the Child Advocacy Clinic. This staff member works under the supervision of Iris Sunshine and Suzanne Reynolds, Dean of the Law School, a noted authority in North Carolina Family Law. We look forward to sharing those outcomes of this town-and-gown collaboration with the Commissioners when they are available.

We thank you for your consideration of our proposal and for Forsyth County's strong record of commitment to the best interests of the children of our community.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Iris A. Sunshine". The signature is written in black ink and is positioned above the printed name and title.

Iris A. Sunshine
Executive Director

CC: Mr. Adam Pendlebury
Forsyth County Budget & Management Department

CHILDREN'S LAW CENTER OF CENTRAL NORTH CAROLINA

Operating Budget

For Fiscal Year 16-17

| | 2016-2017 Budget |
|--|---------------------|
| | <u>Budget</u> |
| Revenues and Support | |
| United Way | 74,720 |
| IOLTA | 16,825 |
| NC Bar Association Foundation - Forsyth | 12,000 |
| NC Bar Association Foundation - Guilford | |
| Winston-Salem Foundation | 3,000 |
| KTS Law | |
| Governor's Crime Commission - Forsyth | 92,434 |
| Governor's Crime Commission - Guilford | 33,421 |
| Special Events (net of costs) | |
| Other Events | 3,000 |
| Birthday event | 50,000 |
| Yoga Event | 3,500 |
| Bell Justice Fund | 4,400 |
| AAML | 10,000 |
| WFU School of Law | 33,775 |
| Individuals and businesses | 37,000 |
| Family Foundations/Donor Advised | 45,000 |
| Rotary Clubs | 2,000 |
| GAL Fees | 7,000 |
| Other grants and revenues | 12,000 |
| Total Revenues | <u>440,074</u> |
| Expenses | |
| Salaries | 312,844 |
| Taxes | 28,782 |
| Fringe benefits | 1,000 |
| Contractors | 6,275 |
| Rent | 14,076 |
| Supplies | 1,500 |
| Printing | 1,200 |
| Postage | 1,762 |
| Telephone | 4,460 |
| Parking | 7,722 |
| Professional Development | 2,330 |
| Dues | 2,535 |
| Travel | 4,442 |
| Professional Training Travel | 8,085 |
| Insurance | 3,500 |
| Meeting expenses | 500 |
| Background check/drug test fees | 900 |
| Fees and Subscriptions | 6,285 |
| Audit/Tax | 4,600 |
| Bus Passes | 2,400 |
| Depreciation | 3,228 |
| Case Management System | 19,950 |
| Total Expenses | <u>438,376</u> |
| Revenues in Excess (Less Than) Expenses | <u>1,698</u> |

SPECIAL APPROPRIATIONS

Title of ASL: County Support for Creative Corridors Coalition

Description of Request:

| | |
|---------------------------|------------------|
| Expenditure | \$175,000 |
| Revenue | \$0 |
| Net County Dollars | \$175,000 |

Creative Corridors is requesting an additional \$175,000 in an attempt to complete its \$5.3 million fundraising effort.

In FY17, Creative Corridors requested \$325,000 to support roadway enhancements and aesthetic improvements to bridges planned, or under construction that coincided with \$200 million in roadway projects currently underway by the City of Winston-Salem and NCDOT. While this amount was not approved during the budget process, the Board of Commissioner did provide \$150,000 from Pay-Go funds. Creative Corridors is requesting an additional \$175,000 in an attempt to complete its \$5.3 million fundraising effort.

The planned roadway improvements include the following locations: US-52, Research Parkway, Martin Luther King Drive, and a 1.2 mile stretch of Business 40 through downtown Winston-Salem. The projects include: improvements to materials, railing, lighting, landscaping, pedestrian walkways, and enhancements to 3 bridges.

Manager's Recommendation:

Board Action:



CREATIVE CORRIDORS COALITION

March 1, 2017

Forsyth County Board of Commissioners
5th Floor
Forsyth County Government Center
201 N. Chestnut Street
Winston-Salem, NC 27101

To Whom It May Concern:

The Creative Corridors has been working with the Winston-Salem and North Carolina Departments of Transportation for the past seven years to establish new standards and a comprehensive vision for the aesthetic design features associated with important roadway projects along Business 40, US 52, Martin Luther King, Jr. Drive and the Salem Creek Connector. We have achieved broad support within city and state leadership for this vision.

These projects represent nearly \$200 million in public investment into our community...on top of the \$1.2 billion that has been invested in the city since the beginning of the century. Our objective – through a Public Private Partnership – is to raise an additional \$5.4 million to create and implement a series of significant “betterments” and four iconic bridges.

The implementation of these roadway and bridge designs will set an example and will be representative throughout the community that Winston Salem is a city that invests in itself. The project outcomes will be consistent with so many other of our community goals such as economic development, connectivity of neighborhoods and a healthy, environmentally focused approach to city building.

We have collaborated intensely with local and state DOT’s to arrive at this opportunity. The Creative Corridors designs have been successfully integrated into the existing design/build project. We are asking leaders in our community – businesses, individuals and other stakeholders – to join us in this campaign. We believe that these next level designs and iconic bridges will set Winston Salem apart...for our current residents and any prospective members of our community.

On behalf of our Board of Directors and the 4000 + members of our coalition, we respectfully request the balance of a \$325,000 contribution from the County. This support will provide the momentum and inspiration for the campaign to reach our final goal of \$5.4 million.

Please feel free to contact us with any questions or feedback regarding this request. We look forward to making a lasting difference together.

Sincerely,

Kristen Haaf
Board Chair
336-354-3481
creativecorridorscoalition@gmail.com

SPECIAL APPROPRIATIONS

Title of ASL: HARRY Veterans Community Outreach Service, Inc. – Expanded Funding

| | |
|---------------------------|----------------|
| Expenditure | \$5,000 |
| Revenue | - |
| Net County Dollars | \$5,000 |

Description of Request:

HARRY Veterans Community Outreach Service, Inc. is requesting an additional \$5,000 in County funding for FY18. HARRY Vets has received funding from the County for the past six (6) years and uses the funds to assist veterans in need of receiving various services.

The requested increase of \$5,000 would assist veterans in need to receive psychiatric assessments for the mental health treatment they so desperately need. Currently, there continues to be a backlog of appointments for psychiatrists.

Forsyth County has a population of approximately 26,049 Veterans, male and female, and ranks 2nd in Veteran population out of the six (6) largest counties in North Carolina.

HARRY Veterans Community Outreach Services, Inc. received \$20,000 in County funding in FY17. Their Alternate Service Level request is attached.

Manager's Recommendation:

Board Action:

Founder/Executive Director
Ciat Shabazz

BOARD OF DIRECTORS

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Carlos A. Ly
(Navy Veteran)

VICE CHAIR
Alfonso Boyd
(Past Marine Corps League
Commandant)

SECRETARY/TREASURER
Mose' Delaney Belton
(Entrepreneur)

Human Relations Director
Steve Osbey
(Marine Veteran)

Public Relations
William MacDonald
(Ret. Army Veteran)

Parliamentary
Henry Wilson
(WWII Veteran)

Political Action
Gerald L. Taylor
(Ret. Community Organizer)

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Kenneth Rasheed
(Army Veteran)

Vice Chair
Douglas Ingram
Ret. Navy Veteran

Secretary
Katherine Austin-Bohannon
(Ret. Army Major Veteran)

Treasurer
Zannie Brown
(Army Veteran)

Sergeant-of-Arms
Marvin Fairley
(Marine Veteran)

Chaplain
Douglas Ingram
(Ret. Navy Veteran)

HARRY VCOS, Inc.
897 Peters Creek Parkway
Suite 102
Winston Salem, NC 27103
(336) 725-3410
(336) 499- 1896 (Fax)
www.HARRY4YOU.com

Commissioner David Plyler
Forsyth County Government
201 N. Chestnut Street
Winston Salem, NC 27101
January 13, 2017

RE: HARRY Veterans Community Outreach Service, Inc.
D/B/A HARRY VCOS
RFF Proposal
Fiscal Year: July 2017 - June 2018

Commissioner Plyler,

The Board of Directors, Staff and Membership would like to extend our humble appreciation and gratitude to the Forsyth County Board of Commissioners for past funding. Public funding for HARRY VCOS supportive services to our veterans, inclusive of active duty service members, has spoken volume to the Commissioners patriotism. Funding revenue has afforded HARRY VCOS to grow to be a most vital and viable entity in Forsyth County and the Triad. This was made possible through your expectations that we would be good stewards of funds appropriated to our organization.

A detailed report of how funds were utilized is included in our attached RFF for fiscal year 2017-2018 proposal. We are making an appeal for an increase of \$5k to assist vets in need of receiving an assessment from a psychiatrist for the mental health treatment they so desperately need. Currently, there continues to be a backlog of appointments for psychiatrist. Vets that do not receive assessments and treatment do not function well in the home or community.

Forsyth County has a population of approximately 26,049 veterans, male/female and ranks 2nd of 6 of the largest populations in NC. To that point we strive to ensure our vets are experiencing a healthy and wholesome life. Your support in the past has in deed supported this effort.

Again, we value and appreciate your past support and hope that it continues. We extend an open invitation for a visit to our establishment to observe how we operate, or simply speak with a vet that will definitely be on site at any given time.

Respectfully


Ciat Shabazz
Executive Director

CS:mdb
Attachments

CC: Commissioner Walter Marshall
Commissioner Everett Witherspoon
Commissioner Don Martin
Commissioner Richard D. Linville
Commissioner Gloria D. Whisenhunt
Commissioner Ted Kaplan
County Manager J. Dudley Watts ✓
Deputy County Manager Damon L. Sanders-Pratt
Assistant County Manager Rhonda D. Tatum
Adam Pendlebury, Budget Analyst
File

RECEIVED

JAN 13 2017

COUNTY MANAGER'S/
COMMISSIONERS' OFFICE

Funding Request Summary(17-18) – HARRY Veterans Community Outreach Services d/b/a HARRY VCOS

Funding is being requested from Forsyth County to help offset HARRY VCOS operating and program expenses i.e. emergency assistance to include transportation to medical appointments, assistance to cover co-pays for medical specialized treatment, co-pays for initial assessments from psychiatrist; minimal assistance for rent, utilities and small household appliances; food and clothing for the fiscal budget year 2017/2018.

HARRY VCOS goal and objective is to assess/address the specific urgent needs of the veteran and identifies pathways to strengthen the veteran and/or spouse inclusive of active duty service members. HARRY VCOS in cooperation with the veteran stakeholder work to improve outcomes for veterans seeking benefits from the Veterans Benefits Administration (VBA) and Veterans Healthcare Administration (VHA). HARRY VCOS assist veterans to easily identify resources available to them, voice their opinions and provide valuable input and responsiveness to the regulations that govern the delivery of their benefits.

| | |
|---|------------------|
| Rent | \$ 4,600 |
| Operating Expenses | \$ 2,000 |
| Stipends – Exec. Director and Admin. Assistant | \$ 8,400 |
| Program Services (emergency assistance, and annual Memorial/Veterans day commemoration) | \$ 10,000 |
| Total | \$ 25,000 |

Mission Statement and Program Services Overview

The mission of HARRY VCOS is to provide a compassionate network of veterans, family, friends and concerned members of the community that are responsive to the health, social, economic and total well being of the men/women who have and continue to serve in our Armed Services.

HARRY VCOS approach to servicing veterans is non-systematic and holistic in nature. This approach sets HARRY VCOS apart from the traditional Veterans Service Organizations.

The Veterans Benefits Administration (VBA) is centrally located in the downtown Winston-Salem Federal Building. As a result, HARRY VCOS has become one of the most influential members of the Department of Veterans Affairs regional MyVA leadership initiative. The initiative provides a framework for VA leaders to begin having conversations and develop councils to improve outcomes for veterans. HARRY VCOS is led by community veterans, male and female, that are stakeholders that reflect the unique characteristic of the Winston Salem veteran community.

| Expenditures by Program | Budgeted FY 17-18 | Projected FY 17-18 | Requested FY 17-18 |
|---|------------------------------|-------------------------------|-------------------------------|
| Program Services | 26,500 | 43,500 | 43,500 |
| Fundraising | -0- | 3,500 | 3,500 |
| Management and General | 60,950 | 66,000 | 66,000 |
| Total | 87,550 | 113,000 | 113,000 |
| Expenditures by Category | | | |
| Personnel | | | |
| Employee Salaries and Wages | 21,000 | 25,000 | 25,000 |
| Employee Benefits | -0- | -0- | -0- |
| Subtotal, Personnel | 21,000 | 25,000 | 25,000 |
| Operating Expenditures | | | |
| Facility Rent and Utilities | 12,000 | 12,000 | 12,000 |
| Training and Conference Registration | 8,000 | 8,000 | 8,000 |
| Memberships and Dues | -0- | -0- | -0- |
| Travel and Transportation | 12,000 | 12,000 | 12,000 |
| Grants To Individuals and Organizations | 26,550 | 31,500 | 31,500 |
| Contracted Fundraising Services | | | -0- |
| Good Purchased for Resale | 1,500 | 3,500 | 3,500 |
| Other Contracted Services | 2,500 | 7,000 | 7,000 |
| Other Operating Expenditures | 4,000 | 14,000 | 14,000 |
| Subtotal, Operating Expenditures | 87,500 | 113,000 | 113,000 |
| Capital Outlay | -0- | -0- | -0- |
| Total | 87,500 | 113,000 | 113,000 |
| Revenues by Category | | | |
| City of Winston-Salem | 25,000 | 30,000 | 30,000 |
| Forsyth County | 20,000 | 25,000 | 25,000 |
| State of North Carolina | -0- | -0- | |
| Federal Government | -0- | -0- | |
| Fundraising | 7,000 | 7,000 | 7,000 |
| Memberships | 4,800 | 6,300 | 6,300 |
| Donations | 11,000 | 9,700 | 9,700 |
| Foundation Grants | 24,700 | 35,000 | 35,000 |
| Total | 87,500 | 113,000 | 113,000 |

FY 17-18 Proposed County funding and other leveraged funding.

| Activity | Funding Requested from County | Funds from Other Sources | Other Funds Source | Total Funding |
|-----------------------|-------------------------------|--------------------------|------------------------------------|----------------|
| Rent | 4,600 | 7,400 | .City of WS, Weidl Prop/Membership | 12,000 |
| Operating Expenses | 2,000 | 16,000 | City of WS/Membership/Donations | 18,000 |
| Stipends | 8,400 | 16,600 | City of WS/KBR | 25,000 |
| Program Services | 7,000 | 24,500 | City of WS/KBR | 31,500 |
| Commemorative | 1,500 | 4,500 | Walmart, KBR, Weidl Prop. | 6,000 |
| Transportation | 1,000 | 11,000 | City of WS/Donations/Fundraising | 12,000 |
| Insurance | -0- | 1,500 | Membership | 1,500 |
| Professional Services | 500 | 3,500 | Membership/Donations | 4,000 |
| Contracted Services | -0- | 3,000 | Donations/City of WS | 3,000 |
| | | | | |
| TOTALS | \$25,000 | \$88,000 | | 113,000 |

FY 16-17 County funding and other leveraged funding.

| Activity | Funding Requested from County | Funds from Other Sources | Other Funds Source | Total Funding |
|-----------------------|-------------------------------|--------------------------|---------------------------------|---------------|
| Rent | 5,400 | 6,600 | .City of WS, Weidl Prop. | 12,000 |
| Operating Expenses | 4,000 | 7,000 | City of WS/Membership/Donations | 11,000 |
| Stipends | 3,500 | 17,500 | City of WS/Country/KBR | 21,000 |
| Program Services | 4,000 | 13,500 | City of WS/KBR | 17,500 |
| Commemorative | -0- | 6,000 | Walmart, KBR, Weidl Prop. | 6,000 |
| Transportation | 2,500 | 9,500 | City of WS/KBR/Fundraising | 12,000 |
| Insurance | -0- | 1,500 | Membership | 1,500 |
| Professional Services | 600.00 | 3,400 | Membership/Donations | 4,000 |
| Contracted Services | -0- | 2,500 | KBR/Donations | 2,500 |
| | | | | |
| TOTALS | \$20,000 | 67,500 | | 87,500 |

FY 15-16 County funding and other leveraged funding.

| Activity | Funding Requested from County | Funds from Other Sources | Other Funds Source | Total Funding |
|-----------------------|-------------------------------|--------------------------|--------------------------------------|---------------|
| Rent | 5,400 | 6,600 | .City of WSWiedl Prop | 12,000 |
| Operating Expenses | 3,000 | 7,000 | City of WS/Membership/Donations | 10,000 |
| Stipends | 2,500 | 8,400 | Fundraising/Membership/Donations/KBR | 10,900 |
| Program Services | 4,000 | 20,100 | City of WS/KBR/Donations | 24,100 |
| Commemorative | 1,500 | 4,500 | Walmart/Donations/Fundraising | 6000 |
| Transportation | 1,000 | 4,000 | City of WSMembership/Fundraising | 5,000 |
| Insurance | -0- | 1,000 | Membership | 1,000 |
| Professional Services | 1,000 | 2,000 | City/Membership/Donations | 3,000 |
| Contracted Services | 1,600 | 1,400 | KBR/Donations | 3,000 |
| | | | | |
| TOTALS | \$20,000 | 55,000 | | 75,000 |

FY 14-15 County funding and other leveraged funding.

| Activity | Funding Requested from City | Funds from Other Sources | Other Funds Source | Total Funding |
|-----------------------|-----------------------------|--------------------------|--------------------------------------|---------------|
| Rent | 4,000 | 8,000 | .City of WSWiedl Prop/Membership | 12,000 |
| Operating Expenses | 1,200 | 8,800 | City of WSN/CUP/Membership/Donations | 10,000 |
| Stipends | -0- | 9,000 | Fundraising/Membership/City of WS | 9,000 |
| Program Services | 5,000 | 19,100 | City of WS/NCUP/Donations | 24,100 |
| Commemorative | 600 | 5,400 | Walmart/Donations/Fundraising | 6000 |
| Transportation | -0- | 5,000 | City of WS/Fundraising | 5,000 |
| Insurance | -0- | 1000 | Membership | 1,000 |
| Professional Services | -0- | 3,000 | NCUP/Membership/Donations | 3,000 |
| Contracted Services | -0- | 3,000 | NCUP/Donations | 3,000 |
| | | | | |
| TOTALS | \$10,800 | 62,300 | | 73,100 |

SPECIAL APPROPRIATIONS

Title of ASL: Northwest Child Development Centers dba Mudpies

| | |
|---------------------------|-----------------|
| Expenditure | \$45,500 |
| Revenue | - |
| Net County Dollars | \$45,500 |

Description of Request:

The Northwest Child Development Centers (NWDC) are requesting \$45,500 to support the annual tuition for five children at a cost of \$175 per week (\$9,100 annually).

The mission of Northwest Child Development Centers is to provide the highest quality pre-school program to as many children as possible in order to inspire these children and prepare them for their grade-school education. NWDC has expanded their child care services to offer second shift, before and after school care and a summer program, and to provide tuition assistance to those in need. Early childhood education is the first line of defense against juvenile delinquency, high school drop outs and poverty. NWDC provides high quality early childhood education to combat these issues.

In FY17, Forsyth County provided \$26,520 in support for three scholarships at a cost of \$170 per week. NWDC also receives \$439,500 from North Carolina Pre-Kindergarten and \$48,000 from Smart Start.

Managers Recommendation:

Board Action:



Give-A-Child-A-Chance

January 30, 2017

Dear Forsyth County Commissioners,

Change a Child, Change the World. We want to see children thrive at every stage of their lives. The early years of a child's life are the most important as the foundation for a child's future development is established. These foundational elements include: Language and Communication, Motor Development, and Social & Emotional Growth. Disruptions during this sensitive time have lifelong consequences. For this reason, Northwest Child Development Centers (DBA MudPies) is working to strengthen families and communities, by addressing the early childhood needs of our community's future.

Continuing our partnership with MudPies sends a clear message to the citizens of Forsyth County that our County Commissioners value early childhood education as a cornerstone for tomorrow.

Several companies in our community have already discovered the measurable benefits of collaborative relationships with MudPies. Of note is our new partnership with Wake Forest Innovation Quarter, "WFIQ". You can participate in a variety of ways to strengthen our community by assisting us to better prepare children for success in school.

The average cost of a child to attend our Four- and Five-Star rated child care facilities is \$175 per week (\$9,100 annually). This cost is on the increase. In North Carolina we spend an average of \$576 per week (\$29,965 annually) on incarceration. Can the children of our community count on our County Commissioners to invest as much on early childhood education and our most vulnerable asset, a young child?

Can the children of our community count on the County Commissioners to help this year? For 2016-2017 you approved funding of \$26,520, and this year we are requesting \$45,500.

Please join the Give-A-Child-A-Chance at one of the levels below and show our community your support.



| Slots | Number Helped | Average Cost Week | Annual Cost |
|-------|---------------|-------------------|-------------|
| 5 | 20-40 | \$175 | \$45,500 |
| 10 | 40-60 | \$175 | \$91,000 |

MudPies is committed to the highest quality of care. As a result, nearly 90% of our preschool graduates are reading by the time they enter kindergarten. According to studies, when a child receives an early start to their education, they maintain a significant advantage over their peers. MudPies facilities offer this advantage and much more. Our facilities are rated by the State of North Carolina as Four and Five Stars, with Five Stars being the highest rating a program can receive from the State. We also offer more age-appropriate early childhood learning technology than any other childcare facility in Forsyth County.

On behalf of the families we serve, thank for your continued support. We look forward to your favorable response.

Sincerely,



Tony Lewis E. Burton III, PhD
Chief Executive Officer

Northwest Child Development Centers

REVENUES AND EXPEDITURES

BUDGET

FY 2017 - 2018

Revenues

| | |
|---|--------------|
| Tuition | 2,134,996.00 |
| Employee/Military/ABS Discount | (48,000.00) |
| Tuition Credit for Vacation | (6,000.00) |
| Registration | 9,600.00 |
| Share My World | 3,000.00 |
| Late Fees (incl. NSF) | 1,200.00 |
| Center Fundraisers | 6,000.00 |
| Food Program Reimbursement (Incl CACFP) | 180,000.00 |
| NC Pre-K | 439,500.00 |
| Smart Start Scholarship | 48,000.00 |
| NW Scholarship | (28,200.00) |
| GACAC Campaign | 24,000.00 |
| Forsyth County Grant | 29,000.04 |
| Misc. Income | 2,300.00 |

Total Reveue

2,795,396.04

Expenditures

| | |
|-----------------------------|------------|
| Office Supplies | 9,369.76 |
| School/Educational Supplies | 6,000.00 |
| Equipment Replacement | 11,000.00 |
| Phone Company | 13,800.00 |
| Utilities | 99,700.00 |
| Janitorial Services | 44,640.00 |
| Bldg Repair & Maintenance | 38,376.00 |
| Lawn & Garden | 19,200.00 |
| Garbage | 7,596.00 |
| Bldg. Rent and Leases | 36,000.00 |
| Payroll-Administration | 231,767.76 |
| Payroll-Teacher | 623,274.36 |
| Payroll-Assistant Teachers | 271,376.76 |
| Payroll-Other | 19,020.36 |
| Payroll-Vacation Benefits | 17,056.08 |
| Payroll-Sick Benefits | 8,328.24 |
| Contract Employees | 144,000.00 |

SPECIAL APPROPRIATIONS

Title of ASL: Old Salem - County Operating Support

| | |
|---------------------------|------------------|
| Expenditure | \$150,000 |
| Revenue | - |
| Net County Dollars | \$150,000 |

Description of Request:

Old Salem requests unrestricted County operating support of \$150,000 for FY18 for Old Salem Museum and Gardens. The funding would support staffing, educational programming, preservation of buildings and grounds, maintenance of the archives and library, conservation and exhibition of collections, community outreach, and many other activities and programs that contribute to Old Salem's operations and contribute to Forsyth County's economic prosperity and exceptional quality of life.

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.

The City of Winston-Salem's FY17 budget included an appropriation of \$175,000 to Old Salem.

In FY17 Old Salem received \$50,000 in general operating support, as well as \$1,500,000 in funding to support the renovation of the Old Salem Boys' School.

Manager's Recommendation:

Board Action:



January 31, 2017

Forsyth County Board of Commissioners
Hall of Justice
201 N. Chestnut Street
Winston-Salem, NC 27101

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Dear County Commissioners:

Please know how much we appreciate your generous support of the 1794 Boys' School – last week's groundbreaking truly made history. I had the pleasure of meeting a few of you, and look forward to working with all of you in the coming years.

In my new role as President and CEO of Old Salem Museums & Gardens, I am gaining a clear understanding of its significance to the community as an educational powerhouse and an economic asset in Forsyth County. I have learned that Old Salem

- serves as a dynamic educational resource, making history, science and the arts come alive for our visitors and the 45,000 school children who come to Old Salem each year.
- drives an annual economic impact of \$45 million, attracting more than 350,000 visitors annually, producing nearly 11,000 room nights, generating more than \$3 million in tax revenues, and supporting over 1,000 jobs.
- enhances Forsyth County's quality of life, protects property values, and attracts new businesses and employees.
- offers creative and engaging activities for the entire community.

By way of introduction, I have spent many years in the heritage museum world, and was hired to bring a fresh eye and an international perspective to Old Salem. I am respectful of the traditions that Old Salem holds dear and of its reputation in the community, and I know in the coming year we'll energize the programs and activities here, create more relatable and accessible spaces, and make experiences more relevant to the 21st-century visitor.

This is just the start. **On behalf of all of us at Old Salem, I am submitting the attached application to Forsyth County for Non-Profit Agency Funding in FY 2017-18. We are requesting \$150,000 for unrestricted, general operating support.** I assure you this will be a wise investment!

Sincerely,

A handwritten signature in black ink, appearing to read 'F. Vagnone', with a long horizontal flourish extending to the right.

Franklin Vagnone
President and CEO

SPECIAL APPROPRIATIONS

Title of ASL: Reynolda House Centennial Planning

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

Description of Request:

Reynolda House seeks County funding of \$75,000 to support centennial planning. The Reynolda at 100 Campaign has reached 96% of its \$5.2 million fundraising goal, mostly from local supporters which has funded three out of five necessary capital projects.

Reynolda House is bringing two exhibitions - Georgia O'Keeffe Living Modern and Frederic Church: A Painter's Pilgrimage - to the museum in the Fall of 2017 and Spring of 2018 respectively. These exhibitions require a larger investment than is typical for the museum and the FY18 budget for the museum is 25% higher than the previous year.

Reynolda House is a non-profit institution dedicated to the arts and education and is the setting for a premier collection of American art.

The Alternate Service Level request is attached.

Manager's Recommendation:

Board Action:



March 22, 2017

Kyle Wolf
Forsyth County Budget and Management Director
Forsyth County
201 North Chestnut Street
Winston-Salem, NC 27101

Dear Kyle,

Beginning the summer of 2017 Reynolda House will celebrate two major milestones: the centennial of the estate and the fiftieth anniversary of the museum of American art. In honor of this historic occasion, Reynolda House has planned several major initiatives, programs, and events through the spring of 2018 that are designed to benefit the community at large.

A highlight of the year will be our two landmark exhibitions: *Georgia O'Keeffe: Living Modern* in fall 2017 and *Frederic Church: A Painter's Pilgrimage* in spring 2018. These nationally touring exhibitions will give local and regional visitors a unique opportunity to see iconic works of art that many might not be able to see otherwise. As the only venue in the South to host both exhibitions, Reynolda House is proud to offer this gift to our region. Based on projections from similarly popular exhibitions in the past, we anticipate our attendance to be double that of a typical exhibition season.

Bringing this caliber of exhibitions to the Triad during Reynolda's centennial requires a larger annual investment than is typical for the Museum. Reynolda's FY18 budget is 25% higher than the previous year, as compared to a cumulative 2.4% increase in our operating budget since 2010. We would be enormously grateful for county partnership funding in the amount of **\$75,000** at this most important time in our history. We have made a similar request to the City of Winston-Salem, and the Forsyth County Tourism Development Authority is working with us to fund a portion of the Museum's out-of-market advertising. Details about what this funding will support are below: Funding from Forsyth County will support:

Extended Hours of Operation - \$25,000

During centennial year exhibitions, Reynolda House will adjust its hours of operation to accommodate more diverse audiences during the week. Each Thursday during the fall and spring exhibition seasons Reynolda House will stay open three and a half hours later, until 8 p.m. We have seen from previous after-hours events at the Museum that individuals and



families who are unable to come to the Museum during daytime hours will take advantage of longer operating hours each Thursday night.

Education during the Centennial Year - \$50,000

During Reynolda's centennial, we anticipate a tremendous impact on students and families across the community. As a Centennial Education Partner, the Forsyth County Commissioners would help fund educational staffing, programs and materials throughout both exhibitions, as well as the spring 2018 Community Day which will offer free performances and activities throughout the day focusing on the past 100 years of national and local history and art. The free event will be promoted in all local public schools as in years past.

As a reminder, the Museum offers **free admission** to all children under eighteen, students with College ID, military personnel, and employees of Wake Forest University and Wake Forest Baptist Medical Center. Special needs tour groups are also admitted for free, and the Museum covers the cost of transportation for these groups. In FY16, 31% of walk-in visitors were admitted for free. Twenty-two percent of total walk-in visitors were students. Reynolda House demonstrates its deep commitment to the community through its established educational program which includes opportunities for individuals of all ages to learn. School tour groups are admitted for \$3 per student (admission prices for school tours have not increased since 2005). School-age group tour visitors receive a personalized, guided tour and complimentary family passes to return to the Museum on their own with two adults.

To increase accessibility for local residents during the centennial year, Reynolda House is developing a program with the Forsyth County Public Library that will allow Museum passes to be available for checkout at library branches throughout Forsyth County. Additionally, based on a positive response to this funding request, special opportunities will be developed for the citizens of Winston-Salem and Forsyth County, including a special "buy one get one" ticket purchase options, made available through social media outlets.

Reynolda House, one of the region's most beloved historical and cultural institutions, is honored to present these unique exhibitions and learning opportunities to the community. We ask your help in making this year unforgettable by partnering with us.

Sincerely,

A handwritten signature in black ink, appearing to read 'Stephan Dragisic', written in a cursive style.

Stephan Dragisic

SPECIAL APPROPRIATIONS

Title of ASL: RiverRun Film Festival - County Operating Support

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

Description of Request:

To provide unrestricted support for the general operations of the RiverRun Film Festival, the RiverRun Board of Directors requests Forsyth County operating support of \$30,000 for FY 2018. The funding would include support for hiring locally-based staff, advertising, permits and rentals, and the expansion of educational programs.

In April 2017, the RiverRun Film Festival entered its 19th 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 increased 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. The 2015 RiverRun film festival attracted 16,000 attendees, and included many venues and restaurants in its programming. Additionally, the RiverRun Film Festival has reached over 23,000 students in WS/FC School System and local colleges over the past nine years, with directly targeted programs.

In 2017 the RiverRun Film Festival received the following support from local non-profits and governments: Arts Council - \$100,000; Millennium Fund - \$50,000; Winston-Salem Foundation - \$21,000; City of Winston-Salem - \$40,000.

The Alternate Service Level request documentation is attached.

Manager's Recommendation:

Board Action:



RIVERRUN

INTERNATIONAL FILM FESTIVAL

March 6, 2017

Chairman David Plyer
Forsyth County Board of Commissioners
5th Floor
Forsyth County Government Center
201 North Chestnut Street
Winston-Salem, North Carolina 27101

Chairman Plyer,

Since our inception in 1998, RiverRun International Film Festival has become a vital and respected arts organization; firmly established and recognized as one of the country's premiere regional film festivals. RiverRun is dedicated to the role of film as a conduit of powerful ideas and diverse viewpoints. Remaining true to our mission and vision, we foster a greater appreciation of cinema and a deeper understanding of the many people, cultures and perspectives of our world through regular interaction with great films and filmmakers.

Founded in 1998 by Vincent and Gennaro D'Onofrio, RiverRun got its name from the French Broad River near Brevard, NC, where the festival originated. In 2003, Dale Pollock, a former film producer and then-Dean of the School of Filmmaking at the University of North Carolina School of the Arts, moved RiverRun to Winston-Salem, where it resides as an arts organization dedicated to showcasing films from independent, international and student filmmakers. Each year, RiverRun presents a diverse mixture of films from around the world to local audiences. For the 18th RiverRun International Film Festival (April 7-17, 2016) RiverRun screened 166 films from 44 countries, in 20 languages. Highlights included *Spotlight: Fashion and Film*, which explored the role costumes play in influencing fashion. 6 films were selected – *Pretty in Pink*, *Rebel Without a Cause*, *Grey Gardens*, *Gilda*, *Breakfast at Tiffany's*, and *Annie Hall* – all of which had a had a revolutionary impact on street fashion. RiverRun's *From the Archives: Rock On Film* screened 35mm and 70mm prints from the UNCSA Moving Images Archives and included *Monterey Pop*, *Stop Making Sense*, *Pink Floyd: The Wall*, and *The Punk Rock Movie* from England. Other sell-out favorites were *Love & Friendship* – the satirical film based on Jane Austen's novella, Taika Waititi's *Hunt for the Wilderpeople* and Bob Hercules' and Rita Coburn Whack's beautiful tribute to the life and work of Pulitzer Prize-winning writer, poet, actress, activist and icon Maya Angelou – *Maya Angelou and Still I Rise*. Due to our excellence in programming, RiverRun is now recognized as an Academy Award-qualifying Festival by the Academy of Motion Picture Arts & Sciences.

Our annual Festival is central to our mission, as it is the platform we have to reach both audiences and filmmakers. Through the Festival, we have been able to establish deep and rich connections with our community and artists, and nurture long-lasting relationships over the past 19 years – 16 of which have been in the Winston-Salem/Forsyth County community. Using the medium of film, RiverRun has been able to draw disparate members of the community together in an appreciation of new ways of thinking or understanding the world.

The advantages to Forsyth County are not only cultural but also economic. According to the *Arts & Economic Prosperity IV: The Economic Impact of Nonprofit Arts and Culture Organizations and Their Audiences in Forsyth County*, "The nonprofit arts and culture are a \$136.6 million industry in Forsyth

County—one that supports 4,769 full-time equivalent jobs and generates \$13.7 million in local and state government revenue. Nonprofit arts and culture organizations, which spend \$70.7 million

annually, leverage a remarkable \$65.9 million in additional spending by arts and culture audiences—spending that pumps vital revenue into local restaurants, hotels, retail stores, parking garages, and other businesses.”

Additionally, as a member of the Forsyth County community, we are conscious of its changing demographics and are committed to growing and adapting to meet these emerging needs. As a result, we continue to expand the Festival and what we offer the community during the 11-day period. In 2016, we increased the number of films screened by 22 and offered more free screenings to the community than in years past with a total of 13 – with over 1250 attendees. This year, we have had a record number 1800 film submissions from filmmakers. All of this is representative of how much the Festival continues to grow. In addition to the annual Festival, we have also expanded our year-round community and educational programming, which has allowed RiverRun to broaden our reach in the community to students and adults alike — and become a vital cultural asset to Winston-Salem/Forsyth County and the North Carolina-Piedmont Triad.

A \$30,000 grant from Forsyth County in support of the 19th RiverRun International Film Festival (March 30-April 9, 2017) and our year-round community and educational programming will allow us to build upon our longstanding relationship in the region and fully represent the mission and vision of RiverRun. We hope to include Forsyth County among our key funders in 2017. Thank you for your consideration of our request.

Sincerely,



Rob Davis
Executive Director

Cc: Adam Pendlebury
Forsyth County Budget & Management Department

**FORSYTH COUNTY
COMMUNITY GRANT REQUEST**

PROGRAMS

RiverRun International Film Festival considers itself a community arts organization. As we have continued to grow financially and artistically over the past 19 years, our vision remains to unite communities through film. We consistently work to be a good partner and improve the cultural and economic landscape of the Forsyth County community. That is the primary goal and intended impact of our annual Festival. As we work to fulfill those objectives, our 2017 programs consist of the following:

Annual Festival: RiverRun's 11-day annual Festival features the world-class competition features and shorts from around the world and the exemplary programming audiences have come to expect. The Spotlight section will showcase *Cuba on Screen*, which is a retrospective of the cinema of a nation only recently accessible again to our American consciousness. This curated program will offer better understanding of the artistic achievements censored for so long behind literal and figurative blockades. In addition, we will continue to highlight the extraordinary North Carolina School of the Arts Film Archives – featuring rarely seen 70mm prints of well-known favorite films.

A new addition to the annual Festival will be our collaboration with RED Cinemas in Greensboro. In order to expand our reach across the Piedmont Triad and introduce more people to RiverRun and the Winston-Salem/Forsyth County community, we will be working in partnership with RED Cinemas to host 3 Festival screenings at their theater. With this new Festival addition, we hope to introduce Greensboro audiences to RiverRun and Winston-Salem/Forsyth County. This approach will help procure potential new donors and bring Greensboro audiences to Winston-Salem/Forsyth County – ultimately building relationships between our communities.

Educational programming: Films With Class (FWC) is the educational outreach arm of RiverRun International Film Festival. Whereas the vision of RiverRun is to “unite communities through film,” the goal of FWC is to “educate through film.” Over the past decade, FWC has reached more than 26,000 K-12 students at over 40 Winston-Salem/Forsyth County Schools (WSFCS). The program does this by presenting free screenings of carefully selected documentaries in classrooms throughout the region and at the annual Festival each spring. There are 2 components to FWC:

In-School Screenings: Throughout the school year, RiverRun identifies appropriate documentary features and short films to bring into K-12 classrooms throughout WSFCS and creates customized lesson plans that enhance established curriculum goals. Currently, the program includes 2 to 3 large, integrated in-school events – such as an all-school screening – per year and up to 10 individual classroom visits. When available, RiverRun hosts subjects from the films or the directors to participate in post-film discussions moderated by RiverRun's Community Outreach Director.

Festival Screenings: During each RiverRun International Film Festival, FWC presents 3 days of free screenings of feature documentaries for K-12 classes, hosted at RiverRun film venues. In addition to the film, there are screening discussions which typically include the filmmakers or documentary subjects.

Year-round programming: As Film With Class has become an established program, it has expanded to include additional free public screenings for all local citizens through the ITVS Indie Lens Pop-Up Screening series. This PBS initiative brings residents, leaders, and organizations together for film screenings and conversations on the issues that matter most. We are the only organization in North Carolina with which PBS partners with on this initiative – and, in 2016, we screened the 4 Indie Lens Pop-Up films: *Stray Dog*, *Autism in Love*, *In Football We Trust*, and *Black Panthers; Vanguard of the*

Revolution. The Indie Lens Pop-Up screenings are well-attended with active audience participation in the post-film discussions. Through this initiative, RiverRun continues to expand our reach to our community – to school students and adults alike – enabling them to understand the diversity of the human experience and become better global citizens.

Additionally, we have a new year-round initiative which was launched in November 2016 – RiverRun Retro. This community film screening program spotlights individuals and films which have contributed to the cultural and commercial fabric of motion pictures. With film, as with other art forms and industries, to understand where we are and where we may be headed, we need to understand where we have been. By bringing in film industry guests and/or actor(s) to discuss their careers, RiverRun pays tribute to artists who have influenced film and audiences are exposed to the fascinating history and back story of the art form. To date, we have hosted 2 RiverRun Retros: November 5th – featuring the actress, Millie Perkins, and the film, *The Diary of Anne Frank* and February 2nd – featuring the author, Victoria Wilson, and the film, *Stella Dallas*. The last RiverRun Retro for 2016-17 will be on May 5th at SECCA featuring the actress, Diane Baker, and the film, *Baby Doll*. Audience interest has been very responsive and attendance has grown with each Retro screening. As a result, we are expanding the 2017-18 program to 4 screenings and inviting Foster Hirsch, film historian and professor of film at Brooklyn College, to serve as moderator. RiverRun Retro grew from the organization's intent to expand our year-round programming to our Winston-Salem/Forsyth County neighbors – and introduce RiverRun to individuals who may not be familiar with and/or attend film festivals.

OUTCOMES

Arts organizations – like RiverRun – are proven cultural assets and add to the livability of their communities. In addition to these intangible benefits, RiverRun International Film Festival's 11-day annual Festival and its year-round programming generates substantial revenue for Forsyth County. As explained in the *Arts & Economic Prosperity IV: The Economic Impact of Nonprofit Arts and Culture Organizations and Their Audiences in Forsyth County*, there is a direct and in-direct economic impact which provides substantial rewards: "When patrons attend an arts event they may pay for parking, eat dinner at a restaurant, shop in local retail stores, and have dessert on the way home. Based on the 151,802 audience-intercept surveys conducted for this study, the typical arts attendee spends \$24.60 per person, per event, beyond the cost of admission." As previously mentioned, this results in \$65.9 million in additional spending by local audiences.

In addition to the immense economic benefits, RiverRun International Film Festival serves the county and its citizens in these other important ways:

Attract and engage new community audiences: We endeavor to showcase films that reflect our community as well as offer audiences the opportunity to understand new and different life perspectives. We collaborate with numerous Winston-Salem community organizations who may sponsor the Festival and/or promote it to their constituents. Additionally, our new partnership with RED Cinemas in Greensboro will introduce RiverRun to this new neighboring audience. By screening culturally diverse films and offering them free or at low cost, we continually make advances in our audience demographics. In 2017, we anticipate further audience diversity in age, race, socioeconomic background, film students, film history buffs, and those new to independent film.

Promote diversity and inclusion: As mentioned previously, RiverRun considers itself not only an arts, but also a community organization that consistently presents work that embodies our audiences and neighbors. Each year, our programming staff curates the Festival and programs with an abundance of work from underrepresented groups. For instance, RiverRun has been at the forefront in embracing the LGBT community. Our annual Festival gives these filmmakers, actors and experts on the subject a long overdue platform to educate audiences and support the LGBT community. In 2016, we screened several LGBT films, as well as showcased more female

filmmakers than ever before, along with a strong cross-section of films representing the Black, Hispanic, and Latino communities. During the annual Festival, we partner with fellow community organizations – and in 2016, we collaborated with the Hispanic League, Winston-Salem State University, 90.5 WSNC radio, Industries for the Blind, OUT at the Movies, and the iCan House. These relationships with our community partners help provide diverse and low-to-no-cost screenings for under-served populations – drawing all members of the community together in appreciation of great film and filmmakers.

Encourage filmmaking as a vocation: RiverRun is committed to promoting the development of new filmmaking talent exemplified by our Pitch Fest & Panel program. At each annual Festival, we collaborate with a consortium of colleges and universities around the state to present the Pitch Fest & Panel in which student filmmakers preselected by each school pitch their ideas for new documentaries to our panel of expert judges in the hopes of being awarded a cash prize and recognition within the industry. Following the competition, the judges take part in a panel discussion about current trends in documentary filmmaking. Additionally, there are multiple opportunities throughout the annual Festival to attend more in-depth discussions, Q&A sessions, and mingling opportunities with filmmakers and scholars. These are invaluable learning experiences and networking opportunities for the many film students, enthusiasts, and professionals in our area. These programs, in particular, encourage young aspiring filmmakers amongst our diverse community of students, which includes Winston-Salem State University, a historically African-American institution, the University of North Carolina School of the Arts, and Salem College, the oldest continually operating college for women in the United States.

PERFORMANCE MEASURES

To ensure that RiverRun's annual Festival and its programs achieve its intended goals, we measure effectiveness in a variety of ways:

- RiverRun utilizes box office sales to track participant and program data, which includes number of ticket buyers, average number of tickets sold per individual buyer and film screening – in addition to general contact information. This data helps us evaluate our programming and determine what succeeded in reaching the greatest number of people possible, and which programs may have fallen short.
- We also gauge success by participation of the audience in post-screening Q&A sessions and panel discussions.
- In addition to these baseline measurements, we conduct electronic audience surveys during and after the Festival with detailed questions and in-depth feedback regarding both our curated programs and the Festival overall. To ensure our methodology captures the appropriate data needed to gauge effectiveness, we utilize the services of an outside market research agency – Quest Analysis – to conduct these surveys on our behalf and compile the results.
- Additionally, RiverRun holds monthly meetings with our Board of Directors to ensure financial accountability and adherence to the annual budget. We also conduct an annual audit each year to evaluate the overall stability and accountability of the organization -- and align financial activities to stated goals.
- Every 5 years, RiverRun conducts a strategic plan review, and examines all data and metrics collected from recent Festivals to determine whether the organization's programs are addressing the needs of the community and appropriately serving as a bridge between art-house and commercial audiences. Specifically, RiverRun evaluates whether current programs should be revised or discontinued and if new programs need to be developed.

Through all of these evaluations, RiverRun's commitment is that each goal and objective adhere to our mission, vision and values.

BUDGET SUMMARY

RiverRun has seen continued growth over the past three 3 years and is recognized as one of the country's premiere regional film festivals. The Festival has been able to maintain sustainability through utilizing in-kind contributions and reducing budget costs where possible. Our primary source of revenue is contributed income via corporate sponsors, individuals and grants –and report approximately 1/5 of our revenue as in-kind contributions for festival equipment, event venues and catering.

Corporate solicitations for the 2017 Festival have been ongoing since September 2016 and we have secured contributions from the following returning sponsors:

- Reynolds American (\$65,000)
- Wake Forest University (\$25,000)
- Wells Fargo (\$25,000)
- Nelson Mullins Riley & Scarborough (\$10,000)
- BB&T (\$5,000)

Additionally, we have received the following grant support:

- Arts Council of Winston-Salem and Forsyth County (\$100,000)
- Millennium Fund (\$50,000)
- The Winston-Salem Foundation (\$21,000)
- City of Winston-Salem (\$40,000)

To date, we have welcomed 6 new corporate sponsors while an additional 5 companies increased their commitment to support RiverRun. Individual donations have continued to grow and we gained 45 new donors. One continued sign of stability and belief in RiverRun, 3 of our title sponsors have supported RiverRun since the organization moved to Winston-Salem in 2003.

SUMMARY

The 2016 RiverRun International Film Festival had over 16,000 attendees during its 11-day run. In addition to this major, annual event, the expansion of our year-round community and educational programming has allowed RiverRun to broaden our reach and become a vital cultural and economic asset to Winston-Salem/Forsyth County – and the North Carolina-Piedmont Triad.

A \$30,000 grant from Forsyth County will allow RiverRun to continue to grow our annual Festival, as well as our essential year-round community and educational programming and present new and different perspectives from creative storytellers and documentarians. These conversations build upon our longstanding relationship in the community and region – fully representing the mission and vision of RiverRun. Thank you for your consideration of this request.

**RiverRun International Film Festival 2017 Budget
(July 1-June 30)**

| REVENUE | 2016-17 | |
|---------------------------------|----------------|----------------|
| | Budget | |
| Grants | \$ | 250,000 |
| Corporate sponsorships | \$ | 250,000 |
| Private donations | \$ | 190,500 |
| Ticket sales | \$ | 94,000 |
| Film entry fees | \$ | 30,000 |
| Advertising fees | \$ | - |
| Merchandise sales | \$ | 3,000 |
| Other | \$ | 3,000 |
| TOTAL REVENUE | \$ | 820,500 |
| EXPENSES | 2016-17 | |
| | Budget | |
| 5000 Salaries | \$ | 347,500 |
| 5100 Payroll Tax Expense | \$ | 31,500 |
| 5110 Employee Benefits | \$ | 46,000 |
| 5130 Shipping/Delivery Other | \$ | 250 |
| 5140 Postage | \$ | 500 |
| 5150 Dues and Subscriptions | \$ | 1,500 |
| 5160 Printing | \$ | 2,000 |
| 5170 Bank Charges | \$ | 250 |
| 5180 Office Supplies | \$ | 5,500 |
| 5190 Rent | \$ | 18,500 |
| 5200 Occupancy expenses | \$ | 3,000 |
| 5210 Equipment Purchase | \$ | 1,300 |
| 5230 Accounting | \$ | 19,200 |
| 5250 Insurance | \$ | 5,500 |
| 5260 Penalties | \$ | - |
| 5270 Meals and Entertainment | \$ | 3,000 |
| 5280 Parking | \$ | 8,000 |
| 5290 Travel & meetings expenses | \$ | 20,000 |
| 5300 Merchant fees | \$ | 2,000 |
| 5310 Fundraising | \$ | 8,000 |
| 5320 Miscellaneous Expense | \$ | 500 |
| 5330 Interest Expense | \$ | - |
| 5340 Repairs and Maintenance | \$ | 500 |
| 5350 Professional Services | \$ | 3,000 |
| 5400 Festival Expenses | \$ | 285,000 |
| 5620 Sales Tax | \$ | 8,000 |
| TOTAL EXPENSES | \$ | 820,500 |

SPECIAL APPROPRIATIONS

Title of ASL: Work Family Resource Center

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

Description of Request:

The Work Family Resource Center is requesting \$25,000 of general operating support from Forsyth County. As a local child care resource and referral agency, Work Family Resource Center (WFRC) works to ensure that Forsyth County has a robust local system of child care and early education programs that provide social and economic benefits for our children, families and community. WFRC partners with parents, child care providers, businesses and the community to promote quality child care and early education so that children are prepared for school and parents can be the productive workforce our businesses need.

WFRC is a 501(c)3 child care resource and referral agency created in 1991 as a joint effort between the Junior League of Winston-Salem, Northwest Child Development Council, The Winston-Salem Foundation, United Way of Forsyth County and several local businesses

The mission of WFRC is to provide consumer education, referrals and resources to improve the quality of child care in our community. WFRC's vision statement is:

1. Educating the community about quality child care;
2. Advocating for a comprehensive high quality early childhood delivery system;
3. Empowering families and providers to offer quality child care; and
4. Respecting the personal dignity and worth of all individuals with whom we interact.

The Alternate Service Level request is attached.

Manager's Recommendation:

Board Action:



February 1, 2017

The Honorable David R. Plyler, Chairman
201 N. Chestnut St.
Winston-Salem, NC 27101

Dear Commissioner Plyler:

Work Family Resource Center, Inc. has submitted a proposal to the Forsyth County Budget and Management Office to be included in the funding requests for the 2017-18 budget cycle. I have attached a copy of the proposal and appreciate your attention to our request of \$25,000 in support of our mission and services.

Work Family Resource Center, Inc. (WFRC) is a 501(c)3 child care resource and referral agency created in 1991 as a joint effort between the Junior League of Winston-Salem, Northwest Child Development Council, The Winston-Salem Foundation, United Way of Forsyth County and several local businesses. *The mission of WFRC is to provide consumer education, referrals and resources to improve the quality of child care in our community.* WFRC's vision statement is (1) *Educating* the community about quality child care; (2) *Advocating* for a comprehensive high quality early childhood delivery system; (3) *Empowering* families and providers to offer quality child care; and (4) *Respecting* the personal dignity and worth of all individuals with whom we interact.

As your local child care resource and referral agency, WFRC works to ensure that Forsyth County has a robust local system of child care and early education programs that provide social and economic benefits for our children, families and community. WFRC is at the center of our county's child care delivery system. Through a wide range of free and low-cost services and programs, WFRC partners with parents, child care providers, businesses and the community to promote quality child care and early education so that children are prepared for school and parents can be the productive workforce our businesses need. Each year we provide consumer education and child care referrals to over 2,000 families and work with over 300 child care professionals to improve the quality of their caregiving environments.

WFRC has served as a vital community partner for 26 years by providing child care resource and referral services which support our children, our working parents, our businesses and the vitality of our community. Forsyth County's support of non-profit organizations in our community provides many necessary services that enhance the quality of life for our residents. We are requesting funding to help increase WFRC's capacity to help families find child care that will meet their needs and those of their children.

We have respectfully submitted this proposal for the 2017-18 funding cycle for your review and consideration. Please feel free to call me if you have questions or need additional information.

Sincerely,



Katura W. Jackson
Executive Director

336-761-5100, ext. 1008

kjackson@workfamilyresource.org

Enclosures: 2017-18 Proposal – Work Family Resource Center, Proposed Project Budget, WFRC Forsyth County Supply and Demand Report

**Funding Proposal to Forsyth County
Program Year beginning July 1, 2017**

Organizational Identification and Contact Information

Organization Name: Work Family Resource Center
Project/Program: Child Care Resource and Referral – General Support
FY 2017-18 Funding Request Amount: \$25,000
Agency's Total Operating Budget (current fiscal year): \$915,724
Organization Address: 530 N. Spring Street
City, State, Zip: Winston-Salem, NC 27101
Year 501 (c)(3) status obtained: 1991
Organization Website: www.workfamilyresource.org
Organization Fiscal Year: July - June
Federal Tax ID Number: 56-1755762
Federal DUNS Number: 793092545

Executive Director/Manager

Name, Title: Katura Jackson, Executive Director
Email: kjackson@ccrr.org
Phone: (336) 761-5100

Contact

Name, Title: Katura Jackson, Executive Director
Email: kjackson@ccrr.org
Phone: (336) 761-5100

Board Chair

Name: Ellen Wenner
Email: ewennerg@outlook.com
Phone: 336-416-5482
Term Expiration: June 2017

Who We Are/What We Do:

As the local child care resource and referral agency, Work Family Resource Center (WFRC) works to ensure that Forsyth County has a robust local system of child care and early education programs that provide social and economic benefits for our children, families and community. WFRC is at the center of our county's child care delivery system. Through a wide range of free and low-cost services and programs, WFRC partners with parents, child care providers, businesses and the community to promote quality child care and early education so that children are prepared for school and parents can be the productive workforce our businesses need. WFRC is requesting \$25,000 in support of our mission and services.

Services are provided in a variety of ways: Individuals can access services in-person at 530 N. Spring Street, Winston-Salem, NC; by telephone - (336) 761-5100; by internet at www.workfamilyresource.org or by email at mail@workfamilyresource.org. WFRC's days and hours of operation are Monday through Friday from 8:30 a.m. – 5:00 p.m. Some services such as quality enhancement and professional development opportunities for child care programs are available during the evenings and on weekends to provide greater access.

How Work Family Resource Center Benefits Forsyth County and its Citizens

Accessible, affordable, quality child care supports the ability of parents to participate in the workforce, be economically self-sufficient and balance their work and family needs. Children need quality settings to ensure that they have the experiences necessary for their optimal growth and development and to help ensure that they reach kindergarten with the skills they need to be successful students and productive citizens. In our community, an estimated 18,386 (65.1%) children under the age of six live in homes where the only or both parents work. There are another 29,659 school age children that could utilize care either before or after school and during holiday and summer breaks. WFRC works with all parts of the early care and school age child care delivery system to help families understand the why and how of choosing quality child care programs, improve the quality of the available options, and provide objective information for planning and policy development to the public and private sectors.

The Cornell University *Linking Economic Development and Child Care Project*, May 2006, states, "It has been proven that child care supports economic development significantly by investing in our children, providing choices to working parents, and fueling our regional economy." The research done at Cornell University (Warner et al, 2004) has led to the realization of the importance of child care in local economic development. Planners need to give special attention to strengthening the child care sector as a critical social infrastructure for economic development. Data on the supply and demand of local child care is key to collaborations between the child care sector, businesses and the city governments. Child Care Resource and Referral agencies, like Work Family Resource Center, can be resources to assess the local child care market and serve as potential partners in developing policies to support child care development to ensure a strong supply. As the local child care resource and referral agency, WFRC is in an optimal position to work with parents, child care programs, businesses and the community to build a vibrant, strong child care system which supports the economic vitality of Forsyth County.

The Need for Our Services in Forsyth County

Every day in Forsyth County, 65.1% of the children under six years of age live in families where either both parents or their sole parent works outside the home (WFRC 2015-16 Supply and Demand Report, 2014 US Census ACS). This makes child care a necessity for thousands of Forsyth County families. (2013 Forsyth Futures Report: Making the Grade). Parents are faced with the difficult task of finding child care that will meet their needs as working parents and their child's needs for quality early education experiences. There are currently over 709 legally operating child care programs in Forsyth County. Families relying on word of mouth, the internet or just driving past various programs as they search for child care are unlikely to be aware of all available programs or have the information that they need to make an informed selection. Through consultation with Work Family Resource Center's Parent Specialist, a parent will gain information to guide them through this process. During the initial consultation, the Parent Specialist will discuss the indicators of quality child care, the NC star-rated licensing system and provide parents with a toolkit that includes a checklist with questions that should be asked of any program they are considering for their child. The parents are then given a customized list of referrals with information about child care programs that match their individual situation. The benefits of WFRC's service is connecting families to quality child care programs, educating families about the attributes of quality child care, the reassurance that someone cares about their family and that experienced experts are working to help them with this crucial decision.

Child care is an essential work support so that parents can find and sustain employment. Locating high quality, affordable, reliable child care is often time-consuming and difficult especially when parents are uncertain about how to differentiate between higher quality and lower quality child care programs. Child Care Resource and Referral agencies, like Work Family Resource Center, know the local child care supply and are an excellent resource to help parents understand the attributes of high quality child care programs. A parent receiving a child care consultation from a Parent Specialist at Work Family Resource

child care costs employers approximately \$3 billion (yes, with a “b”) annually. Child care breakdowns cause result in 45% of parents having their work schedules affected resulting in an average of employee absenteeism of 4.3 days every six months.

Children in our community need to have access to high quality child care programs. Research has shown that 85% of the brain is developed by the time a child reaches three years of age. High quality child care experiences have positive effects on the academic performances of all children, but especially children who are at risk for school failure or classified as low-income. Most parents in our community lack the knowledge to assess available child care options to determine if the level of care that the program is providing is of high quality or provides a curriculum that will lead to school readiness. A study – Not By Chance – concluded that few children in our nation are enrolled in the kind of quality programs that can boost their development and help lead them to later success in school and in life. The services that WFRC offers to both families and child care programs can ensure that there is access to high quality child care in our community.

Currently there are approximately 7,524 children enrolled in regulated child care programs in Forsyth County. There are over 58,327 children in Forsyth between the ages of birth and 12 years of age. Over 18,386 children under the age of 6 years have families who work outside the home. During fiscal year 2015-16, WFRC provided consumer education and referrals to 1,752 children.

WFRC collects feedback from 20% of the parents utilizing the services each year. In 2016, 233 families (25.60%) responded to the WFRC follow-up survey, 98% expressed satisfaction with the services provided and stated that the consultation and information was helpful in their selection of a child care program. 231 families stated that they used the indicators of quality shared with them during the consultation with the parent specialist as they searched for child care. 212 families who responded to the survey used the information received from WFRC to select a high quality (3, 4, or 5-star license) child care program for their children. Additionally, WFRC assisted 115 child care programs in their efforts to move to a higher star rated license during the 2015-16 FY.

The requested \$25,000 from Forsyth County would fund .65 FTE of a parent specialist to provide consultation and referral services to Forsyth County families so that they can work and their children can prepare to be part of the future Forsyth County workforce.

Work Family Resource Center Success Story January 2017

Shortly after the holidays, a woman arrived at the Work Family Resource Center (WFRC) office seeking child care for her 18 month-old daughter. When the receptionist began explaining that there was a waiting list for services, the woman interrupted, became very upset, turned to leave the office and said, “I’m just going to stop trying because nothing ever works out!” Our Parent Specialist intervened and asked her to please wait and allow her to speak with her.

The woman settled down and began to tell her story. She stated that she and her boyfriend reside together with a blended family of 4 children. Her boyfriend was working a part-time job (he has mental health issues which make it difficult for him to work full time). She had a promise of employment (which is why she was desperate to secure childcare for their 18 month-old daughter), but she had to go to one more interview to secure the job. One of the children receives SSI due to mental and physical challenges. She also stated that the family lives in sub-standard housing. They had been homeless for a time, but they were able to find their current living arrangement.

**Proposed Budget - Work Family Resource Center
FY 2017-18**

Personnel

| | |
|-----------------------------|---------------------|
| Employee Salaries and Wages | \$ 19,625.00 |
| Employee Benefits | \$ 4,073.00 |
| Subtotal Personnel | \$ 23,698.00 |

Operating Expenditures

| | |
|--|--------------------|
| Facility Rent and Utilities | \$ 780.00 |
| Office Supplies, Communications, Postage | \$ 522.00 |
| <i>Subtotal Operating Expenditures</i> | <i>\$ 1,302.00</i> |

Total Proposed Budget **\$25,000.00**

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
Old Environmental Affairs Building (Spruce Street/6th St.)
Hall of Justice (Courts)
Law Enforcement Detention Center
Central Library (5th St.)
Forsyth County Government Center
Sheriff's Administration Building
Forsyth County Public Safety Center (Church St.)

EAST

Carver School Road Branch Library
Kernersville Lake Park (owned by Kernersville; land leased to County at no cost; County paid all development costs)
Walkertown Branch Library
Walkertown Community Park
Triad Park (Spans Forsyth & Guilford County)
Crouse Rd – (Part of Triad Park)
Pratt 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 Plaza Buildings
Public Health Building
Social Services Building
Dental Clinic (501 N. Cleveland Ave. - Lease)
Highland Avenue Behavioral Crisis Center (ground lease to Cardinal Innovations MCO)
Carl Russell - Vacant lot

LIBERTY STREET/FAIRCHILD DRIVE - AVIATION DRIVE

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

NORTHERN FORSYTH COUNTY

Horizons Park (Memorial Industrial School Road Between NC 8 and Red Bank Road)
Rural Hall Branch Library (University Parkway, Rural Hall)
SciWorks (owned by the County, leased to Nature Science Center, Inc., Hanes Mill Road)
Springwood Care Home (formerly Knollwood Hall - owned by the County, leased to Liberty Health Systems)
Rolling Hills

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

SOUTHEAST

ARCA - Union Cross Road
Union Cross Park (Union Cross Road, off New US 311)
EMS Satellite Station (former Triangle Volunteer Fire Department Kernersville Rd.)
Amos Cottage
Radar Tower (Union Cross Park)

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
Joanie Moser Park
Lewisville Branch Library
Old 421 River Park (Yadkin Road at Yadkin River)
Old Richmond Courthouse Site (undeveloped - Payne Road off Donnaha Road)
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)
"Old" Reynolda Manor Branch Library/Adult Outreach (Fairlawn Drive)
Williams Road Park Site
EMS Satellite Station, Clemmons (Amp Drive)
Idols Rd – Vacant Commercial

PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended
June 30, 2016

| <u>Taxpayer</u> | <u>Type of Business</u> | <u>2015 Assessed Valuation</u> | <u>% of Total Assessed Valuation</u> |
|------------------------------------|---|------------------------------------|--|
| R. J. Reynolds Industries, Inc. | Tobacco, Foods, Petroleum and Transportation | \$761,562,654 | 2.32% |
| Caterpillar, Inc. | Manufacturer | 364,496,033 | 1.11% |
| Duke Energy Corporation | Electric Utility | 334,487,688 | 1.02% |
| Lowe's Corporation | Retail | 263,888,646 | 0.80% |
| JG Winston-Salem | Real Estate Management | 203,477,018 | 0.62% |
| Wells Fargo Bank NA | Banking | 181,169,904 | 0.55% |
| Wexford Science & Technology | Real Estate Development | 157,664,569 | 0.48% |
| Deere-Hitachi | Manufacturer | 100,614,501 | 0.31% |
| Herbalife International of America | Manufacturer | 95,934,337 | 0.29% |
| Branch Banking & Trust | Banking | 91,858,824 | 0.28% |
| | | <u>\$2,555,154,172</u> | <u>7.78%</u> |

PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended June 30, 2016

| <u>Employer</u> | <u>*Number of Employees</u> | <u>% of Total County Employment</u> |
|---|-----------------------------|-------------------------------------|
| Wake Forest University Baptist Medical Center | 12,873 | 7.5% |
| Novant Health | 8,145 | 4.7% |
| Winston-Salem/Forsyth County School System | 6,860 | 4.0% |
| Reynolds American | 3,000 | 1.7% |
| Wake Forest University | 2,784 | 1.6% |
| Wells Fargo Bank | 2,745 | 1.6% |
| Hanesbrands, Inc | 2,500 | 1.5% |
| City of Winston-Salem | 2,420 | 1.4% |
| Forsyth County | 2,275 | 1.3% |
| Branch Banking & Trust | 2,134 | 1.2% |
| Total | <u>45,736</u> | <u>26.7%</u> |

*Estimates as of July 2016

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

RATIOS OF OUTSTANDING DEBT BY TYPE

| Fiscal Year | General Obligation Bonds | Bonded Debt as A % of Actual Taxable Value Of Property | Total Bonded Debt Per Capita |
|--------------------|---|---|---|
| 2007 | 337,445,883 | 1.14% | 1,019.67 |
| 2008 | 318,136,642 | 1.04% | 943.58 |
| 2009 | 428,904,785 | 1.37% | 1,250.54 |
| 2010 | 407,697,994 | 1.20% | 1,173.80 |
| 2011 | 552,547,783 | 1.63% | 1,572.45 |
| 2012 | 517,690,727 | 1.53% | 1,462.44 |
| 2013 | 506,841,054 | 1.47% | 1,416.90 |
| 2014 | 467,559,237 | 1.42% | 1,297.18 |
| 2015 | 492,044,964 | 1.53% | 1,350.85 |
| 2016 | 452,707,749 | 1.38% | 1,230.68 |

DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

| | <u>% Applicable to Forsyth County^a</u> | <u>Debt Outstanding</u> | <u>Estimated Share Of Direct and Overlapping Debt</u> |
|---|---|-----------------------------|---|
| <u>Debt repaid with property taxes</u> | | | |
| City of Winston-Salem | 100.00% | 289,685,594 | 289,685,594 |
| Town of Kernersville | 96.00% | 12,884,485 | 12,368,554 |
| <u>Other Debt</u> | | | |
| City of Winston-Salem | 100.00% | 524,914,328 | 524,914,328 |
| County Direct Debt | | | 515,470,151 |
| Total Direct & Overlapping Debt | | | <u>\$1,342,438,626</u> |

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office. Debt outstanding data provided by each governmental unit.

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

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

PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

Assessed Value
(dollars in thousands)

| Fiscal Year | *2018 | **2017 | ***2016 | (Reval) | | | | |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------|
| | | | | 2015 | 2014 | 2013 | 2012 | 2011 |
| Forsyth County | 33,273,424 | 31,824,814 | 31,680,213 | 31,702,533 | 34,505,265 | 33,784,433 | 33,924,494 | |
| City of Winston-Salem | 20,592,696 | 19,740,998 | 19,769,734 | 19,811,239 | 21,713,470 | 21,199,831 | 21,335,497 | |
| City of King | 62,758 | 60,668 | 2,356,243 | 62,652 | 66,809 | 66,884 | 68,598 | |
| Tow n of Bethania | 33,939 | 31,496 | 31,507 | 32,094 | 34,002 | 33,850 | 34,212 | |
| Tow n of Kernersville | 2,565,292 | 2,424,486 | 2,356,243 | 2,338,122 | 2,520,834 | 2,505,733 | 2,576,483 | |
| Tow n of Rural Hall | 380,082 | 371,914 | 367,870 | 365,414 | 379,130 | 384,676 | 389,968 | |
| High Point | 34,182 | 13,089 | 2,187 | 1,885 | 2,050 | - | - | |
| Tow n of Walkertow n | 413,287 | 381,703 | 381,856 | 386,110 | 433,122 | 424,805 | 431,694 | |
| Village of Clemmons | 2,024,839 | 1,971,674 | 1,942,578 | 1,954,521 | 2,074,514 | 2,030,919 | 2,029,809 | |
| Tow n of Lew isville | 1,246,898 | 1,213,815 | 1,193,808 | 1,197,017 | 1,309,348 | 1,289,491 | 1,286,574 | |
| Village of Tobaccoville | 188,112 | 180,982 | 180,314 | 179,235 | 191,189 | 189,528 | 190,989 | |
| Fire Tax Districts: | | | | | | | | |
| Beeson Cross Roads | 291,021 | 285,890 | 281,484 | 281,186 | 310,604 | 307,469 | 310,486 | |
| Beeson Cross Rds SD | 30,383 | 30,526 | 30,268 | 28,672 | - | - | - | |
| Belew s Creek | 323,686 | 314,878 | 312,704 | 310,158 | 337,327 | 329,241 | 327,222 | |
| City View | 35,544 | 34,305 | 34,607 | 34,280 | 41,183 | 40,736 | 40,845 | |
| Clemmons | 2,379,091 | 2,314,190 | 2,242,691 | 2,249,516 | 2,381,202 | 2,326,843 | 2,323,855 | |
| Forest Hill | 11,523 | 11,239 | 10,970 | 11,139 | 12,203 | 12,008 | 13,321 | |
| Griffith | 203,107 | 190,241 | 185,085 | 184,950 | 208,083 | 203,731 | 203,145 | |
| Gumtree | 61,434 | 59,292 | 56,831 | 73,823 | 63,693 | 78,949 | 79,029 | |
| Horneytow n | 196,229 | 188,480 | 187,632 | 185,938 | 211,496 | 209,179 | 209,540 | |
| King of Forsyth County | 631,234 | 496,687 | 506,284 | 491,080 | 505,165 | 476,261 | 455,232 | |
| Lew isville | 1,665,604 | 1,594,595 | 1,562,028 | 1,553,022 | 1,688,022 | 1,645,483 | 1,627,210 | |
| Mineral Springs | 179,655 | 175,407 | 174,579 | 173,836 | 198,172 | 194,640 | 197,582 | |
| Mineral Springs Svc. Dist. | 6,968 | 6,930 | 6,813 | 6,179 | 7,852 | 7,790 | 7,957 | |
| Mount Tabor | 93,547 | 90,861 | 89,492 | 91,110 | 95,855 | 89,614 | 75,988 | |
| Old Richmond | 437,803 | 424,685 | 417,836 | 417,048 | 445,677 | 443,205 | 445,483 | |
| Piney Grove | 551,160 | 540,918 | 527,980 | 526,634 | 560,897 | 551,435 | 547,758 | |
| Salem Chapel | 82,683 | 79,046 | 79,063 | 77,470 | 86,407 | 85,366 | 84,602 | |
| South Fork | 9,061 | 9,216 | 9,085 | 8,848 | 9,931 | 9,849 | 10,032 | |
| Suburban† | 426,746 | 415,454 | 441,796 | 438,824 | 488,654 | 487,356 | 465,923 | |
| Talley's Crossing | 174,441 | 167,939 | 164,772 | 164,183 | 182,445 | 179,108 | 181,272 | |
| Triangle | 102,117 | 95,824 | 94,749 | 93,807 | 101,341 | 97,580 | 98,971 | |
| Union Cross | 248,008 | 247,945 | 238,191 | 235,439 | 248,114 | 231,591 | 225,863 | |
| Vienna | 670,365 | 647,000 | 634,564 | 634,260 | 693,590 | 678,062 | 674,962 | |
| Walkertow n | 348,735 | 336,872 | 333,433 | 328,368 | 356,907 | 352,781 | 353,098 | |
| West Bend | 61,667 | 59,553 | 58,796 | 57,719 | 62,551 | 61,069 | 61,140 | |

*Estimated as of 5/1/2017

**Used for budget

†Formerly Rural Hall

ASSESSED VALUE OF ALL TAXABLE PROPERTY

| FY Ended June 30. | (1) Tax Year Ended Dec. 31. | Real Property | Personal Property | Registered Vehicles | Public Services | (2) | |
|-------------------------|--------------------------------------|------------------|----------------------|------------------------|--------------------|--------------------------|----------------|
| | | | | | | Total Direct Tax Rate | Total |
| 2007 | 2006 | 23,565,365,700 | 2,957,709,010 | 2,479,743,740 | 587,375,097 | 0.6660 | 29,590,193,547 |
| 2008 | 2007 | 24,382,286,380 | 3,109,875,910 | 2,543,653,630 | 608,722,150 | 0.6660 | 30,644,538,070 |
| 2009 | 2008 | 25,059,661,800 | 3,273,855,900 | 2,437,710,820 | 612,718,250 | 0.6960 | 31,383,946,770 |
| 2010 | 2009 | 27,808,315,600 | 3,160,949,200 | 2,258,490,180 | 628,610,220 | 0.6960 | 33,856,365,200 |
| 2011 | 2010 | 27,971,609,000 | 3,036,245,900 | 2,224,587,900 | 606,245,900 | 0.6740 | 33,838,688,700 |
| 2012 | 2011 | 28,019,913,529 | 2,928,773,237 | 2,361,443,265 | 598,732,969 | 0.6740 | 33,908,863,000 |
| 2013 | 2012 | 28,311,900,597 | 3,077,593,236 | 2,359,763,765 | 613,418,118 | 0.6740 | 34,362,675,716 |
| 2014 | 2013 | 25,962,868,887 | 3,060,564,808 | 3,379,328,693 | 587,034,662 | 0.7168 | 32,989,797,050 |
| 2015 | 2014 | 26,041,986,825 | 2,809,383,967 | 2,736,319,899 | 611,422,481 | 0.7168 | 32,199,113,172 |
| 2016 | 2015 | 26,239,522,214 | 3,040,006,463 | 2,885,713,744 | 660,896,757 | 0.7310 | 32,826,139,178 |
| *2017 | 2016 | 26,673,818,396 | 3,076,806,564 | 2,861,902,758 | 660,896,757 | 0.7310 | 33,273,424,475 |
| **2018 | 2017 | 28,585,585,258 | 3,246,735,326 | 3,089,832,376 | 675,048,940 | 0.7235 | 35,597,201,900 |

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

*Used for FY17 Budget
 **Estimate as of 5/1/2017

PROPERTY TAX RATES - ALL OVERLAPPING TAXING ENTITIES

Tax Rates per \$100

| <u>June 30,</u> | <u>2,018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-----------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Forsyth County | | .731 | .731 | .7168 | .7168 | .674 | .674 | .674 | .674 | .696 |
| City of Winston-Salem | | .585 | .565 | .540 | .530 | .491 | .4750 | .4750 | .4675 | .490 |
| Town of Bethania | | .300 | .300 | .300 | .300 | .320 | .320 | .350 | .350 | .350 |
| Town of Kernersville | | .570 | .5425 | .5425 | .5275 | .4975 | .4975 | .4975 | .4975 | .550 |
| Town of Rural Hall | | .310 | .310 | .300 | .280 | .250 | .250 | .240 | .240 | .240 |
| Town of Walkertown | | .200 | .200 | .200 | .200 | .200 | .200 | .200 | .200 | .200 |
| Town of Clemmons | | .115 | .115 | .115 | .115 | .115 | .115 | .115 | .0985 | .0985 |
| Town of Lewisville | | .177 | .177 | .177 | .177 | .177 | .177 | .177 | .177 | .177 |
| Village of Tobaccoville | | .050 | .050 | N/A | .050 | .050 | .050 | .050 | .050 | .050 |
| <i>Fire Tax Districts:</i> | | | | | | | | | | |
| Beeson Cross Rds. | | .088 | .088 | .088 | .088 | .080 | .080 | .070 | .070 | .070 |
| Beeson Cross Rds. Svc. Dist. | | .088 | .088 | .088 | .088 | - | - | - | - | - |
| Belews Creek | | .110 | .075 | .075 | .075 | .070 | .070 | .070 | .070 | .070 |
| City View | | .105 | .090 | .080 | .080 | .080 | .080 | .080 | .080 | .080 |
| Clemmons | | .060 | .060 | .050 | .050 | .050 | .050 | .050 | .050 | .050 |
| Forest Hill | | .105 | .090 | .085 | .085 | .075 | .075 | .065 | .065 | .065 |
| Griffith | | .055 | .055 | .055 | .055 | .055 | .055 | .055 | .055 | .055 |
| Gumtree | | .100 | .100 | .100 | .100 | .095 | .085 | .085 | .085 | .085 |
| Hornetown | | .110 | .110 | .110 | .110 | .100 | .100 | .100 | .100 | .100 |
| King of Forsyth Co. | | .075 | .065 | .065 | .065 | .065 | .065 | .055 | .055 | .055 |
| Lewisville | | .080 | .080 | .078 | .074 | .060 | .060 | .060 | .060 | .060 |
| Mineral Springs | | .105 | .090 | .085 | .085 | .075 | .075 | .065 | .065 | .065 |
| Mineral Springs Svc. Dist. | | .105 | .090 | .085 | .085 | .075 | .075 | .065 | .065 | .065 |
| Mount Tabor | | .075 | .075 | .075 | .075 | .075 | .075 | .075 | .075 | .075 |
| Old Richmond | | .095 | .095 | .090 | .090 | .085 | .085 | .080 | .070 | .070 |
| Piney Grove | | .130 | .130 | .115 | .115 | .107 | .107 | .090 | .090 | .090 |
| Rural Hall | | .105 | .105 | .096 | .086 | .075 | .075 | .065 | .065 | .065 |
| Salem Chapel | | .120 | .120 | .090 | .090 | .090 | .090 | .090 | .060 | .060 |
| South Fork | | .060 | .060 | .050 | .050 | .050 | .050 | .050 | .050 | .050 |
| Talley's Crossing | | .105 | .090 | .080 | .080 | .080 | .080 | .080 | .080 | .080 |
| Triangle | | .092 | .092 | .092 | .092 | .080 | .080 | .080 | .080 | .080 |
| Union Cross | | .120 | .100 | .100 | .100 | .100 | .100 | .080 | .080 | .080 |
| Vienna | | .075 | .075 | .075 | .075 | .075 | .075 | .075 | .075 | .075 |
| Walkertown | | .100 | .095 | .095 | .087 | .080 | .080 | .080 | .080 | .080 |
| West Bend | | .080 | .080 | .078 | .074 | .060 | .060 | .050 | .050 | .050 |

PRIVILEGE LICENSES

BEER & WINE

LICENSE YEAR MAY 1 - APRIL 30

NON TRANSFERABLE

BEER

| | |
|-------------|---------|
| OFF PREMISE | \$5.00 |
| ON PREMISE | \$25.00 |

WINE

| | |
|----------|---------|
| ON & OFF | \$25.00 |
|----------|---------|

DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

| Calendar Year* | (1) Population | Per Capita Personal Income | (3) Median Age | (4) Public School **Enrollment | (5) Unemployment Rate |
|-------------------|-------------------|----------------------------------|-------------------|--------------------------------------|--------------------------|
| 2005 | 324,372 | 36,062 | 37.2 | 49,279 | 4.7% |
| 2006 | 330,935 | 37,531 | 37.4 | 50,305 | 4.3% |
| 2007 | 337,159 | 38,332 | 37.6 | 50,974 | 4.4% |
| 2008 | 342,975 | 38,569 | 37.8 | 51,422 | 5.7% |
| 2009 | 347,333 | 36,371 | 36.7 | 51,488 | 9.6% |
| 2010 | 351,378 | 36,879 | 37.2 | 52,050 | 10.1% |
| 2011 | 354,878 | 37,911 | 37.4 | 52,277 | 10.0% |
| 2012 | 357,483 | 39,583 | 36.0 | 52,860 | 9.0% |
| 2013 | 360,471 | 39,739 | 38.0 | 58,761 | 6.2% |
| 2014 | 364,248 | 41,437 | 37.5 | 54,011 | 5.9% |
| 2015 | 366,543 | 44,307 | 37.5 | 53,648 | 5.5% |
| 2016* | 371,511 | 45,471 | 37.7 | 54,552 | 4.7% |

Sources:

- (1) US Census Bureau
- (2) US Census Bureau
- (3) US Census Bureau
- (4) NC Department of Public Instruction
- (5) Employment Security Commission of North Carolina

*2016 population is the provisional estimate from the NC State Demographer's Office. Unemployment % is unadjusted March 2017; Personal Per Capita Income is median household income. ** Public School enrollment for school year, not calendar

TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

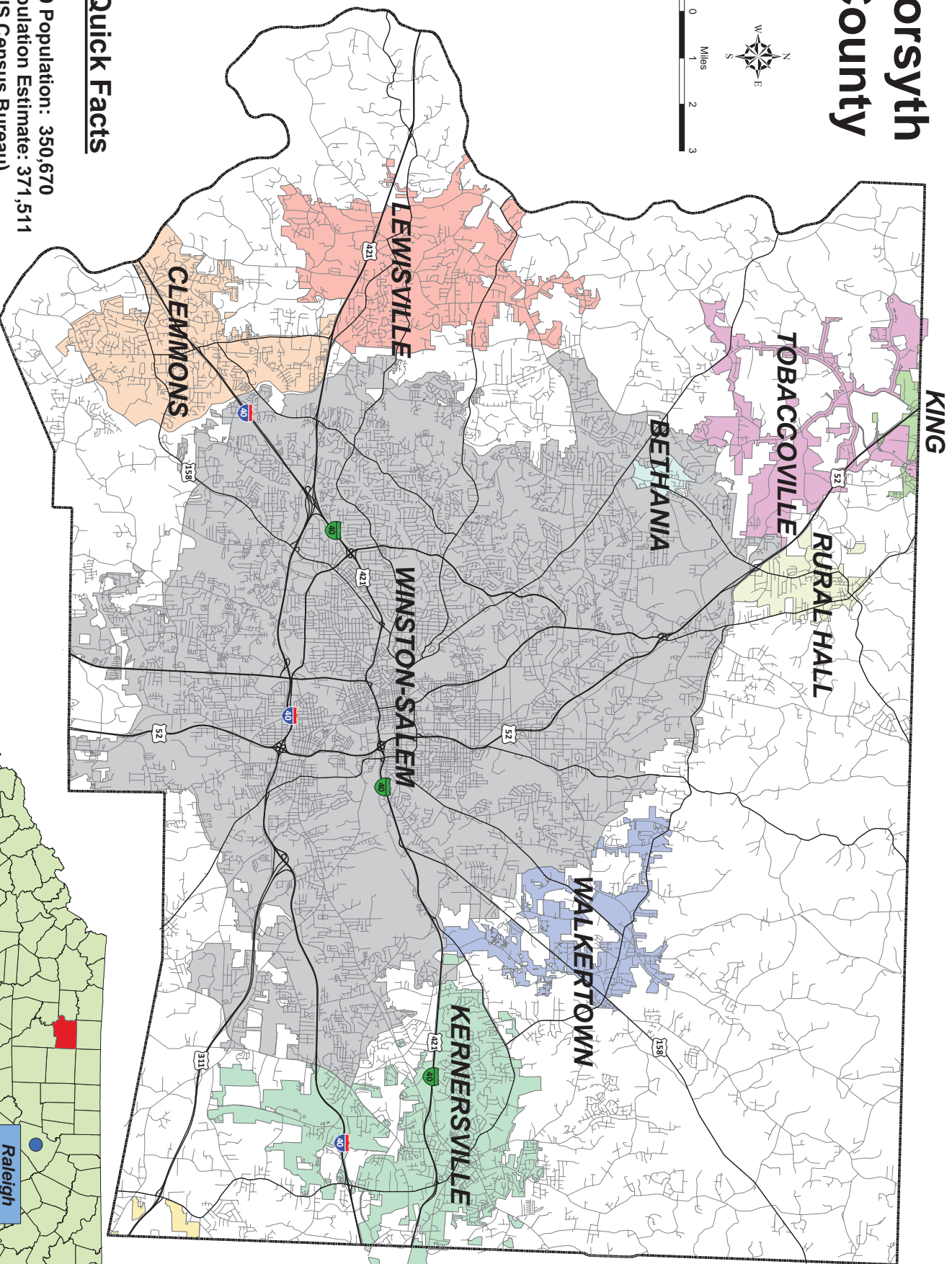
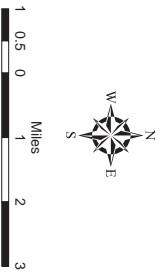
| <u>Year</u> | <u>County Tax Rate</u> | <u>County School Tax Rate</u> | <u>Year</u> | <u>County Tax Rate</u> |
|-------------|----------------------------|-----------------------------------|-------------|----------------------------|
| 1945-46 | 0.50 | 0.09 | 1981-82 | 0.7600 |
| 1946-47 | 0.50 | 0.09 | 1982-83 | 0.7450 |
| 1947-48 | 0.50 | 0.20 | 1983-84 | 0.7900 |
| 1948-49 | 0.50 | 0.20 | 1984-85 | 0.5850 |
| 1949-50 | 0.60 | 0.20 | 1985-86 | 0.5450 |
| 1950-51 | 0.60 | 0.20 | 1986-87 | 0.5450 |
| 1951-52 | 0.70 | 0.20 | 1987-88 | 0.5991 |
| 1952-53 | 0.70 | 0.20 | 1988-89 | 0.5300 |
| 1953-54 | 0.70 | 0.20 | 1989-90 | 0.5990 |
| 1954-55 | 0.85 | 0.20 | 1990-91 | 0.6450 |
| 1955-56 | 0.85 | 0.20 | 1991-92 | 0.7000 |
| 1956-57 | 0.95 | 0.20 | 1992-93 | 0.7125 |
| 1957-58 | 1.15 | 0.20 | 1993-94 | 0.7225 |
| 1958-59 | 1.05 | 0.20 | 1994-95 | 0.7350 |
| 1959-60 | 1.05 | 0.20 | 1995-96 | 0.7264 |
| 1960-61 | 1.05 | 0.20 | 1996-97 | 0.7264 |
| 1961-62 | 1.05 | 0.20 | 1997-98 | 0.6515 |
| 1962-63 | 1.05 | 0.38 ⁽¹⁾ | 1998-99 | 0.6515 |
| 1963-64 | 1.43 | | 1999-00 | 0.6625 |
| 1964-65 | 1.43 | | 2000-01 | 0.6745 |
| 1965-66 | 1.49 ⁽²⁾ | | 2001-02 | 0.6400 |
| 1966-67 | 1.49 | | 2002-03 | 0.6850 |
| 1967-68 | 1.49 | | 2003-04 | 0.6920 |
| 1968-69 | 1.49 | | 2004-05 | 0.7080 |
| 1969-70 | 1.49 | | 2005-06 | 0.6660 |
| 1970-71 | 1.49 | | 2006-07 | 0.6660 |
| 1971-72 | 1.49 | | 2007-08 | 0.6960 |
| 1972-73 | 1.49 | | 2008-09 | 0.6960 |
| 1973-74 | 1.40 | | 2009-10 | 0.6740 |
| 1974-75 | 0.81 ⁽³⁾ | | 2010-11 | 0.6740 |
| 1975-76 | 0.81 | | 2011-12 | 0.6740 |
| 1976-77 | 0.865 | | 2012-13 | 0.6740 |
| 1977-78 | 0.62 | | 2013-14 | 0.7168 |
| 1978-79 | 0.815 | | 2014-15 | 0.7168 |
| 1979-80 | 0.815 | | 2015-16 | 0.7310 |
| 1980-81 | 0.795 | | 2016-17 | 0.7310 |

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

Forsyth County



Quick Facts

2010 Population: 350,670
2016 Population Estimate: 371,511
(US Census Bureau)

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849

