

2019 – 2020 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, 2018.

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Forsyth County
North Carolina**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

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READER'S GUIDE

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

Manager's Message

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

Policies and Goals

In this section the reader will find the following:

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

Financial Section

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

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

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

Capital Project Ordinances

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

Capital Improvements Plan

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

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

Appendices

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

READER'S GUIDE

Budget Ordinance

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

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

Budget Preparation Calendar for FY 2019-2020

November

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

December

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

January

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

February

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

March-April

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

April/May

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

May

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

June

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

July

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

READER'S GUIDE

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

January

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

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

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

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

February - March

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

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

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

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

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

READER'S GUIDE

Process for Preparing, Reviewing and Adopting the Annual Budget (continued)

March/April

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

April/May

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

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

May

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

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

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

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

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

June

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

GLOSSARY 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 23, 2019

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

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

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020 for your consideration as required by North Carolina General Statute 159 and the Local Government Budget and Fiscal Control Act.

The recommended budget is balanced and prepared in accordance with the policies and procedures outlined in the Local Government Budget and Fiscal Control Act and will be submitted to the Government Finance Officers Association for peer review. The County has been awarded this honor over 27 consecutive years.

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

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

The second section is the detailed information on 64 alternate service levels that, if approved, would increase the budget by more than \$58.7 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 document also includes strategic workload and performance measures, as well as capital planning documents as a communication tool. We hope it conveys to you as policy makers and to our citizens our commitment to provide critical governmental services effectively and efficiently.

Goals

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

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

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

18% Debt Ceiling - The Board recognizes that the wise use of debt financing is critical to maintaining the County's strong financial position. If approved by the Board, the ratio of debt service to total General Fund expenditures would be 15.8%. Taking all annually budgeted funds into consideration, the ratio of debt service to total budgeted expenditures would be 15.2%.

Early projections suggest that debt levels may drift slightly over the 18% ceiling for two of the next five fiscal 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 and avoids 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 - If approved, this budget would increase the taxes earmarked for debt retirement by 2 cents, increasing the tax rate to retire debt for voter-approved bonds for community college and K-12 facilities, court facilities and libraries to \$9.98 cents.

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, the first of two plans associated with the November 2016 referenda and limited obligation bonds for a new Courthouse. A summary of the debt-leveling plans is shown below:

Proposed Tax Rate (in cents) 74.35

Education Debt Leveling 4.51

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

Library Debt Leveling 0.57

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

remaining \$6m and relies on paygo funds.

2016 Education/Parks Debt Leveling 2.90

Set aside to offset debt service associated with the \$430m bonds approved in November 2016. Three referenda were approved as follows: \$350m to support WSFC School's facilities, \$65m to support facilities for Forsyth Technical Community College and \$15m to support Parks facilities throughout the County. The debt leveling plan assumes that four issuances will occur over eight years (every other year) in equal installments of \$107.5m, and that the final tax rate adjustment supporting the debt service will increase by 3.6 cents in FY 2022.

2020 Courts Debt Leveling 2.00

Set aside for debt associated with a new Court facility located adjacent to the Government Center on Chestnut Street. Planning and design work is underway and supported by a combination of 2/3rds bonds, paygo funding, and interest earnings totaling \$5,109,189. Staff expects to issue \$110,000,000 to complete the project in late FY 2020. The parking deck to support the court facilities is a separate capital project with a budget of \$13,069,550 and has been funded with a combination of paygo funds, support from the City of Winston Salem, 2/3rds bonds, bond premium and interest earnings.

Policy Discussion for the Establishment of a Bonafide Debt Service Fund - As noted in the previous sections, a critical component of the County's budgetary philosophy has involved setting aside funds to "flatten" the debt service obligations from year to year. Traditionally these funds have been designated in the general fund at year end. Included as an alternate service level is a policy change that would transfer these funds to a separate debt service fund. The benefits of this change are outlined in documents prepared by the County's bond counsel and by the financial advisor.

School Funding Formula – This is the eighth year that this formula serves as the basis for the County Manager's recommended funding level. This is the first year that growth attributed to charter and lab school enrollment has been factored into the enrollment component of the formula as a matter of Board policy. For each increase in property and sales taxes (not associated with a debt leveling plan), the school system receives almost 40% of the new 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

encompass a high-level overview of the major drivers and management considerations in the recommended budget.

- The Budget is balanced as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act. Revenues and offsetting expenditures in the General Fund are \$454,237,003. This reflects an increase of \$27,922,827, or 6.5% from the current year.
- The County Manager’s recommendation includes a 2 cent tax increase to fund the debt service necessary to construct new court facilities adjacent to the Forsyth County Government Center. This project has been planned and debated since as early as 2005. It was delayed due to the recession in the late 2000s and re-evaluated over the last five years. Last Fall the voters rejected an alternative funding approach that would have increased the local sales taxes by ¼ cents to avoid the recommended property tax increase in this budget. The tax increase accounts for \$7,392,034, or 26.5% of the increased revenue in the recommended budget. Without the tax rate increase, the budget would have increased by \$20,530,813, or 4.5%.
- The breakdown of the recommended countywide ad-valorem tax rate of 74.35 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	2.90 cents
2020 Proposed Court Facility Debt Leveling	<u>2.00 cents</u>
Total	74.35 cents
- The primary revenue sources, property and sales taxes, comprise 76.1% of the total general fund revenue that supports County services. The year-over-year property and sales tax growth accounts for 62.2% of the increased revenue.
- The penny equivalent is \$3,696,017, up from \$3,525,547 in the current year.
- Budget and Management staff project sales taxes to grow by 3.5%, generating \$68,650,248 in operating revenue, or 15.1% of total general fund revenue. The State’s methodology in distributing sales tax revenues adds to the difficulty in estimating revenue from sales tax, due to a reallocation of approximately \$70,000,000 collected in the urban areas to certain rural counties that meet specific criteria. Other factors include refunds claimed by non-profit organizations, and volatility associated with the local economy.
- The projected revenue growth generates an additional \$4,287,914 to support the schools using the funding formula. This will be the eighth year in a row that the formula has been in place and will increase the annual support for the operation of the system to \$130,161,507. This amount, combined with debt service payments for facilities, increases the total support for the system to \$182,225,403, or 40.1% of the total budget.

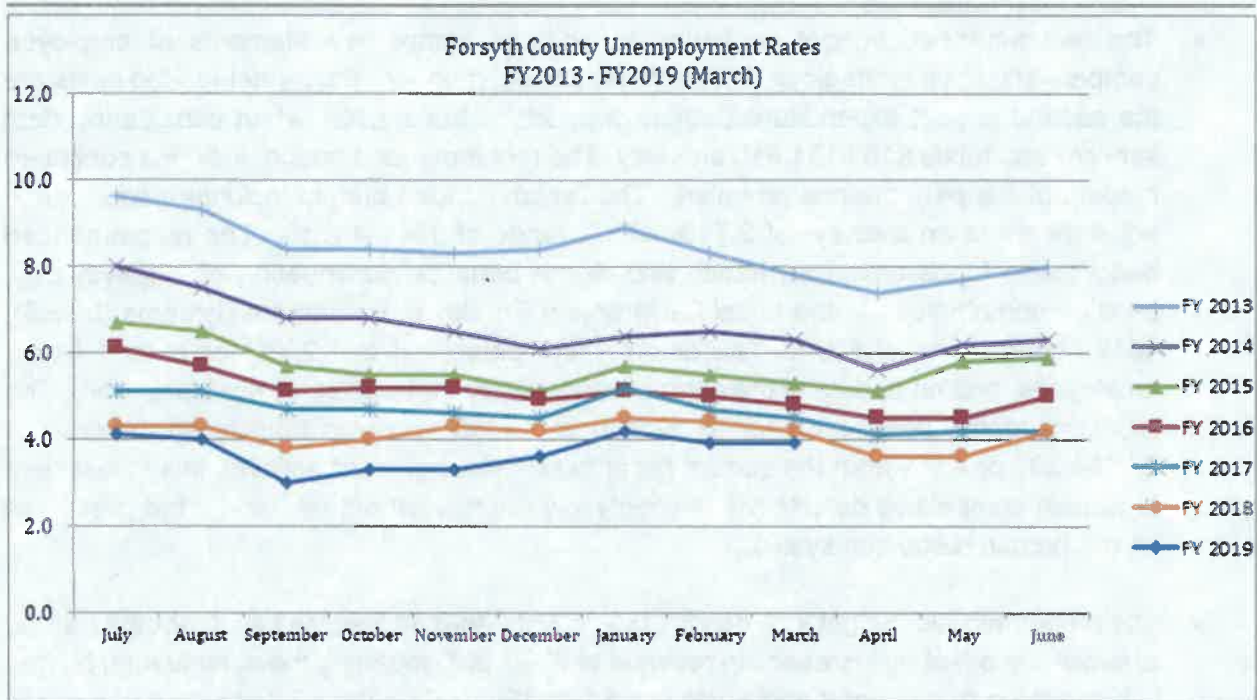
- The recommended budget continues to address competitive elements of employee compensation in a strategic and fiscally responsible manner. Personnel-related costs are the second largest expenditure (behind support for the schools when considering debt service) and totals \$153,151,918 annually. The recommended budget includes continued funding of the performance pay plan. The recommended budget includes performance adjustments at an average of 2.71% with a range of 1% - 4.25%. 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 \$7,194,387 or 4.9% 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.
- The recommended budget includes \$1,186,462 of Alternate Service Level requests, some of which are offset by increases in revenue of \$392,507, meaning the continuation budget is balanced with an operational surplus of \$793,955. This is the third year in a row where the continuation budget is balanced with an operational surplus, indicating the strength of the local economy and the sufficiency of the revenue mix that supports operations.

Our local economy steadily improved over the last few years and this is expected to continue into the new fiscal year. The consensus forecast provided by the Fiscal Research Division of the North Carolina General Assembly noted in their February 2019 report the following:

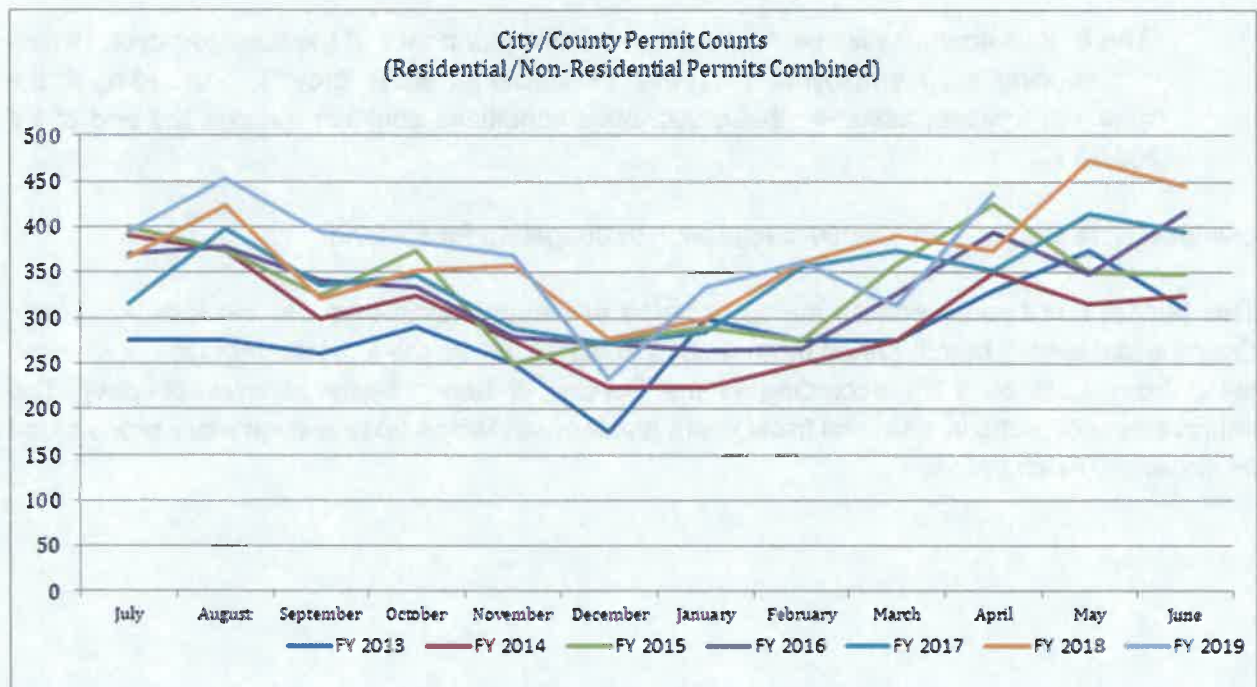
“The State’s economy is now fully in the expansionary phase of the business cycle, which is producing solid employment as well as individual wage growth. Accordingly, the biennium forecast assumes these economic conditions continue through the end of FY 2020-21.”

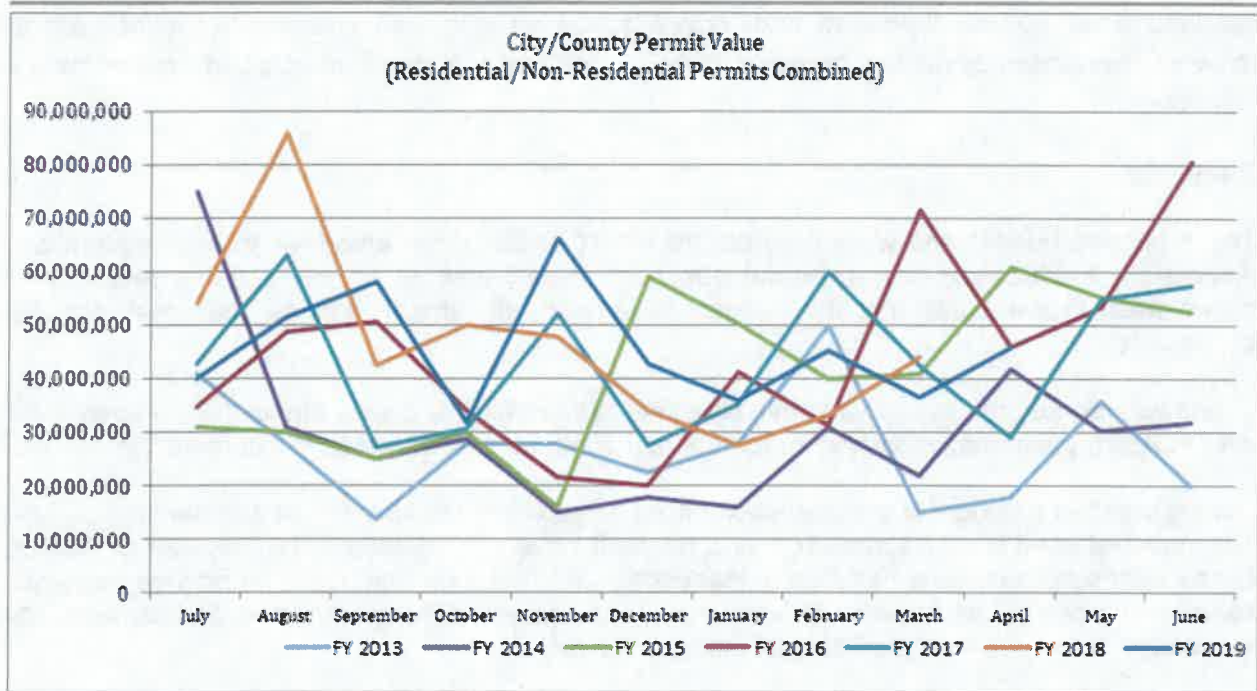
Our local data supports an optimistic approach to budgeting for FY 2020.

This budget has been prepared during a period of steady improvement in the local economy. Over the last twelve-month period (March 2018 to March 2019), the local unemployment rate has fallen from 4.2% to 3.9% according to the Bureau of Labor Statistics (www.bls.gov). The improvement over the last several fiscal years and through March 2019 is even more pronounced as shown in the chart below:

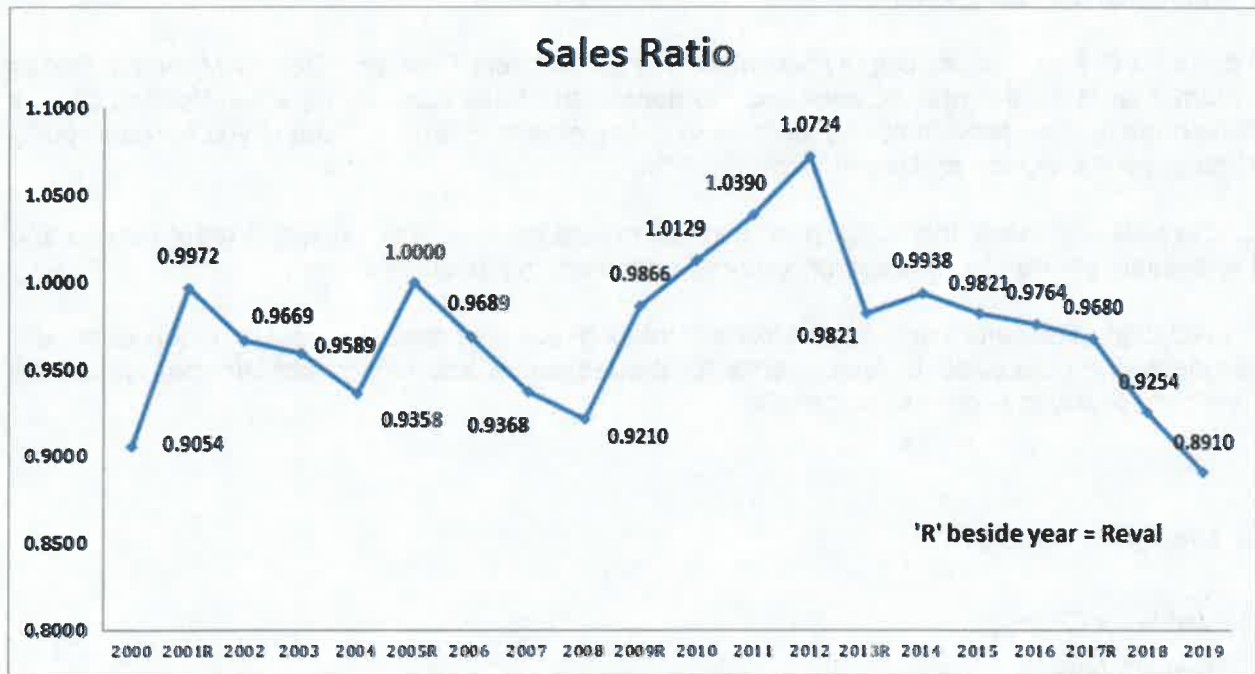


Through April, construction permits (city/county combined and residential/non-residential) have increased by 148, or 4.2% over the same time period while the total value of those construction permits increased \$3,533,138, or 0.78%. The first chart below shows combined city/county permit counts for residential 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 May 2019.



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 2019-20 is presented for your consideration, discussion, modification and eventual adoption. I look forward to the detailed review and examination that ensures that the budget, as a policy document, reflects your goals for this community.

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

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

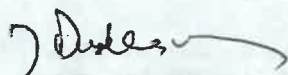
I want to thank Kyle Wolf, Budget and Management Director, for an outstanding effort in leading the development of this year's budget. The budget staff of Senior Analyst Christopher Ong, Adam Pendlebury, Phyllis Russell, Janice Hillanbrand and Rene Williams worked as a dedicated team throughout the process. 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, Deputy Manager Damon Sanders-Pratt and Deputy 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 Ashleigh, Rosalind and Lily, thanks for treating every person who walks in the door with kindness and compassion. Also, thanks for the teamwork and can-do attitude that makes the demands of public service manageable.

Respectfully submitted,



J. Dudley Watts, Jr.
County Manager

POLICIES AND GOALS

Policies, Goals & Basis for Future General Fund Budget Projections

The financial policies for Forsyth County include:

1. The total debt service for long-term obligations should not exceed 18% of the total annually adopted budgets as shown in the Budget Ordinance.
2. Fund Balance available for appropriation in the General Fund should be at least 14% of the subsequent year's budget. For FY 2019-2020, 14% equals \$63,593,180.
3. Projections of revenues, expenditures and fund balances for the next five years should be updated annually. Longer-range projections should be developed as appropriate.
4. The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

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

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

POLICIES AND GOALS

Mission Statement

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

County Government In North Carolina

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

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

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

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

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

Many counties (including Forsyth) also provide for:

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

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.

POLICIES AND GOALS

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

Vision Statement

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

Countywide Management Goals

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

The Guiding Principles of WeCare

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

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

Operating Policies and Goals

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

POLICIES AND GOALS

2) Create a community that is healthy.

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

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

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

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

- a) Providing recreation programs at all County Parks.
- b) Providing recreation programs at school sites and other County locations throughout the year.
- c) Enforcing the Zoning and Erosion Control Ordinances.
- d) Providing a variety of materials, through the main Library and nine (9) branch libraries and Outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education and job related, as well as public access computers and typewriters.
- e) Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.
- f) Providing awards to local farmers for the installation of "Best Management Practices".
- g) Preserving farmland through the purchase of development rights.

4) Create a community with educational and economic opportunities for everyone.

The Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, Social Services, NC Cooperative Extension Service, Planning, and Community and Economic Development departments include funds to meet this goal. It will be accomplished by:

- a) Providing facilities that are conducive to learning for the Winston-Salem/Forsyth County School System and the Forsyth Technical Community College.
- b) Providing additional teachers beyond the number that the State of North Carolina provides for the elementary, middle, and high school environments.
- c) Providing supplements to salaries of teachers and other personnel in the Winston-Salem/Forsyth County School System and Forsyth Technical Community College.
- d) Providing medical, food, and daycare services, as well as cash assistance for families to help them become gainfully employed.
- e) Providing training and advice to improve farm and agri-business profitability, environmental quality, and urban horticulture.
- f) Administering the 4-H Program which teaches science and technology, and their application, to young people.
- g) Assisting and expanding existing businesses, as well as recruiting targeted new industry to Forsyth County.
- h) Providing affordable housing for low and moderate-income residents.

POLICIES AND GOALS

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 FY20 Recommended Tax rate is 0.7435.
2. According to North Carolina General Statute, local governments are required to operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
3. **Debt Policy** - Forsyth County recognizes that a formally adopted debt policy is fundamental to sound financial management. The total annual debt service shall not exceed 18% of the appropriations in the annually adopted budgets as shown in the Budget Ordinance. This policy of keeping debt service at less than a specified percentage of the budget greatly influences the timing and/or amount of funding for a project, as well as the method of financing. For FY20, Debt Service will be 17.7% of the General Fund budget based on expenditures of \$80,509,352.
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 four classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. These four categories are:
 - a) **Non-spendable** – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
 - i) Prepaid items – the portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.
 - b) **Restricted** - includes revenue sources that are statutorily restricted for specific purposes, or restricted for specific purposes by grantors or creditors. Forsyth County has ten restricted categories of fund balance: 1) *Restricted for Stabilization by State Statute* – this amount is usually comprised of receivable balances that are not offset by deferred revenues and encumbrances related to purchase orders and contracts outstanding at year end that will be honored by the County in the next fiscal year; 2) *Restricted for Register of Deeds* – this represents the unspent portion of Register of Deeds fees whose use is restricted by State statute for expenditure on computer and imaging technology in the office of the Register of Deeds; 3) *Restricted for Capital Projects*; 4) *Restricted for Fire Protection*; 5) *Restricted for Law Enforcement*; 6) *Restricted for Emergency Telephone System*; 7) *Restricted for Other* – the portion of fund balance restricted by revenue source for soil & water conservation, social services, and library purposes; 8) *Restricted for Human Services*; and 9) *Restricted for Community and Economic Development and Community Redevelopment*; and 10) *Restricted for Airport*.
 - c) **Committed** – includes amounts that can only be used for specific purposes imposed by majority vote of the governing board. Any changes or removal of specific purposes requires majority action by the governing board. Forsyth County has five committed categories of fund balance: 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by three point three cents (3.3¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation education debt authorized by the November 2006 referendum. In addition, in the General Fund, unspent revenue generated by one point two one cents (1.21¢) of the ad valorem tax rate and interest on the

POLICIES AND GOALS

unspent portion thereof, are designated for the retirement of general obligation education debt authorized by the November 2008 referendum; 2) *Committed for Capital Projects* – the portion of fund balance formatted by action of the governing board for certain school and County capital expenditures. 3) *Committed for Library Debt Leveling Plan* – in the General Fund, unspent revenue generated by zero point five seven cents (0.57¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation library debt authorized by the November 2010 referendum; 4) *Committed for 2017 Bonds Debt Leveling Plan* - in the General Fund, unspent revenue generated by two point nine cents (2.9¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of general obligation debt authorized by the November 2016 referendum; and 5) *Committed for Court Facilities Debt Leveling Plan* – in the General Fund, unspent revenue generated by two point zero cents (2.0¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of limited obligation debt authorized by the Board of Commissioners for Court Facilities.

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

POLICIES AND GOALS

Basis of Budgeting and Budgetary Amendments

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

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

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

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

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

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

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

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

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

POLICIES AND GOALS

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

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

Debt Management

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 \$0.70 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, AND COUNTY DOLLARS

General Profile of the County Government

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

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

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

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

Factors Affecting Financial Condition

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

With a 2017 State demographer certified population estimate of 373,625 and a workforce of more than 175,000, Forsyth County plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2019 was 3.9% and the County's per capita income is \$28,640.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

FY 2019-2020 Recommended Budget

The FY 2019-2020 budget focuses on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy, 2) the 14% fund balance policy, 3) the Debt Leveling Plans for debt service payments for various bond referendums and debt issuances, and 4) the School funding formula which uses economic indicators and enrollment data to determine the funding level for the Winston-Salem/Forsyth County Schools. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provide resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

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

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

The FY20 Recommended General Fund Budget is \$454,237,003, an increase of \$27,922,847 or 6.5% over the FY19 Adopted Budget. The Recommended budget reflects a tax rate of 74.35¢ per \$100 valuation – an increase of 2.0¢ over the FY19 Adopted Budget. As referenced in the first paragraph of this section, the County's tax rate is actually comprised of several tax rates – the rate necessary to fund general operations (64.37¢) and four debt leveling tax rates (totaling 9.98¢) designated for debt resulting from Education bond referendums approved in November 2006 and November 2008 (4.51¢) as well as debt resulting from the 2010 Library bond referendum (0.57¢), the debt resulting from the 2016 Public Improvement bond referendums for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks (2.9¢) and a proposed debt leveling rate for Court Facilities debt that will be issued in FY20 (2.0¢). The debt leveling plans are designed to mitigate the need to increase the tax rate on a year-to-year basis.

Chart 1 – Budget to Budget Change

<i>FY 2019-2020 Recommended Budget</i>	<i>\$454,237,003</i>
<i>FY 2018-2019 Adopted Budget</i>	<i>\$426,314,156</i>
<i>Budget-to-Budget \$ Change</i>	<i>\$27,922,847</i>
<i>Budget-to-Budget % Change</i>	<i>6.5%</i>

Summary of FY 2019-2020 Budget Changes

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 2*, below, provides a look at the overall County dollar changes from the FY19 Adopted Budget to the FY20 Recommended Budget.

The largest increase in net County dollars is the Winston-Salem/Forsyth County School System due to increases in expenditures of \$4,287,914. This increase is based on the funding formula that has been the primary factor in determining the appropriate funding level of the school system since FY12, taking into account increases and decreases in enrollment as well as increases

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and decreases in available revenue. A description of the funding formula is found in the overview of changes in the Education Service Area later in this section of the budget document.

The second largest increase in net County dollars is the Sheriff's Office with an overall increase of \$2,560,237 which is accounted for with an increase of \$2,967,562 in expenditures, offset by an increase of \$407,325 in revenue. The increase in expenditures is due primarily to an increase in Personal Services as the Board of Commissioners acknowledged that the City of Winston-Salem Police Department is the closest compensation competitor of the Sheriff's Office in FY17 and the City of Winston-Salem increased the salaries of its Police Department in April 2019.

The third largest increase is the Department of Social Services. Net County dollars are increasing \$900,832 due to an expenditure increase of \$2,242,918 and an increase in revenue of \$1,342,086.

Chart 2 – County Dollar Changes FY19-FY20

	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Winston-Salem/Forsyth County Schools	4,287,914	-	4,287,914
Sheriff	2,967,562	407,325	2,560,237
Social Services	2,242,918	1,342,086	900,832
Public Health	345,961	2,272	343,689
General Services	402,096	59,043	343,053
Forsyth Technical Community College	289,143	-	289,143
Library	265,035	13,615	251,420
Emergency Services	285,527	40,897	244,630
Tax Administration	279,328	54,539	224,789
Human Resources	217,387	-	217,387
Inspections	216,370	-	216,370
Community and Economic Development	240,484	41,827	198,657
Animal Services	133,233	(59,940)	193,173
Management Information Services	182,099	-	182,099
Board of Elections	264,656	99,957	164,699
Finance	145,189	8,400	136,789
NC Cooperative Extension Service	40,383	(51,742)	92,125
Special Appropriations	69,960	-	69,960
County Attorney	55,586	-	55,586
Parks	489,877	438,318	51,559
Planning	45,720	-	45,720
MapForsyth	5,042	(12,656)	17,698
Budget and Management	7,001	-	7,001
Purchasing	2,150	-	2,150
County Commissioners and Manager	1,221	-	1,221
Aging Services	-	-	-
Airport	2,167,072	2,167,072	-
Youth Services	(26,280)	(25,000)	(1,280)
Medical Examiner	(3,100)	-	(3,100)
Emergency Management	(21,170)	-	(21,170)
Interagency Communications	(94,384)	(69,660)	(24,724)
Environmental Assistance and Protection	(72,367)	(12,030)	(60,337)
Court Services	(211,295)	(113,343)	(97,952)
Register of Deeds	62,845	174,000	(111,155)
Behavioral Health	(347,720)	4,000	(351,720)
Debt	11,987,023	12,790,876	(803,853)
Non-Departmental	1,000,381	10,616,091	(9,615,710)

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 3 provides the changes in General Fund revenues for FY20. 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 FY20. However, Sales Taxes also reflect increases which mitigate the need for a tax increase to fund general operations. Earnings on Investments is increasing significantly for the third consecutive year.

Chart 3- Summary of General Fund Revenue Sources

<u>Total By Revenue Source</u>	<u>FY19</u>	<u>FY20</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$261,783,969	\$276,848,826	\$15,064,857	5.8%
Debt Service Reserves	\$2,038,539	\$6,492,388	\$4,453,849	218.5%
Sales Taxes	\$66,352,947	\$68,650,248	\$2,297,301	3.5%
Other Revenues	\$8,417,558	\$10,270,563	\$1,853,005	22.0%
Intergovernmental	\$42,750,014	\$44,422,311	\$1,672,297	3.9%
Fund Balance	\$11,812,194	\$12,850,739	\$1,038,545	8.8%
Earnings on Investments	\$2,605,500	\$3,479,000	\$873,500	33.5%
Charges for Services	\$22,488,819	\$22,843,057	\$354,238	1.6%
Other Taxes	\$1,030,000	\$1,245,000	\$215,000	20.9%
Other Financing Sources	\$2,533,703	\$2,664,731	\$131,028	5.2%
Lottery Proceeds	\$3,650,000	\$3,650,000	-	0.0%
Licenses & Permits	\$850,913	\$820,140	(\$30,773)	-3.6%
Total Changes	\$426,314,156	\$454,237,003	\$27,922,847	6.5%

Chart 4 shows General Fund expenditure changes. Debt Service is the largest expenditure increase in terms of dollars with an increase of \$8.9 million. That being said, as reflected in Chart 2, net County dollars for Debt Service are actually decreasing due to a significant increase in revenue from the recommended 2.0¢ debt leveling tax rate increase for the new court facility.

The second largest expenditure increase is in Personal Services with an increase of \$7,194,387. This increase is based on annualized performance increases year over year, as well as an increase in health insurance rates of 5.25% and an increase in retirement that was larger than a planned increase that had been announced several years ago. In 2016, the Local Governmental Employees' Retirement System (LGERS) Board of Trustees adopted the Employer Contribution Rate Stabilization Policy to provide predictable incremental increases in the employer contribution rate to protect against potential adverse experience. This policy recommended increasing the contribution rates for non-law enforcement officers from 7.25 percent for FY17 by 0.25 percent each fiscal year until it reached 8.00 percent in FY20. The policy also recommended increasing the contribution rate for law enforcement officers a similar 0.25 percent until it reached 8.75 percent in FY20. Based on returns being 8.5% lower than expected, the LGERS Board of Trustees voted to increase the contribution for FY20 to 8.95% for non-law enforcement officers and 9.75% for law enforcement officers.

Payments to Other Agencies is the third largest increase in General Fund expenditures with an increase of \$4,859,731 and the majority of this is found in the payment to the Winston-Salem/Forsyth County School System. As reflected in Chart 2, the County appropriation to Winston-Salem/Forsyth County Schools is increasing \$4,287,914 for FY20 based on a funding formula that was developed in 2012. This is discussed later in the Overview of Changes.

Contingency is the next most significant increase in expenditures. Contingency includes funds to assist County departments with handling unforeseen situations that may arise during the fiscal year that they were not prepared to handle. It also includes funds for Enhanced Contingency. Enhanced Contingency is for situations that we know may occur, but it is more prudent to

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not budget the entire amount in the departmental budget in order to keep the funding of the department flat or if the impact of the situation is not fully known.

Chart 4 - Summary of FY20 General Fund Expenditure Changes

<u>Expenditure Category</u>	<u>FY19</u>	<u>FY20</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	\$145,957,531	\$153,151,918	\$7,194,387	4.9%
Professional & Technical Services	\$9,226,658	\$9,875,985	\$649,327	7.0%
Purchased Property Services	\$5,496,422	\$5,872,200	\$375,778	6.8%
Other Purchased Services	\$14,060,631	\$15,064,647	\$1,004,016	7.1%
Travel	\$919,163	\$912,040	(\$7,123)	-0.8%
Materials and Supplies	\$15,962,534	\$17,041,338	\$1,078,804	6.8%
Other Operating Costs	\$12,034,520	\$13,100,704	\$1,006,184	8.9%
Prior Year Encumbrances	\$1,800,000	\$1,800,000	-	-
Contingency	\$8,487,759	\$11,222,314	\$2,734,555	32.2%
Property	\$931,911	\$815,256	(\$116,655)	-12.5%
Debt Service	\$62,669,850	\$71,608,305	\$8,938,455	14.3%
Payments to Other Agencies	\$145,685,227	\$150,544,958	\$4,859,731	3.3%
Transfers Out	\$3,081,950	\$3,227,338	\$145,388	4.7%
Total Changes	\$426,314,156	\$454,237,003	\$27,922,847	6.5%

Contingency is also where any amount that is included in a Budget Reserve is accounted for in the budget. Budget Reserves are set up in various departments for various reasons. For example, the Sheriff's Office has a Budget Reserve for the change in salary for Deputies and Detention Officers, as those increases have not been allocated to each individual position. A Budget Reserve has been established in Behavioral Health Services for maintenance of the Crisis Center on Highland Avenue. Additionally, a Budget Reserve is included in Debt Service to account for the \$2 million set aside annually for debt leveling as well as the amount of additional Ad Valorem Property tax revenue from the 2.0¢ increase for the Court Facility Limited Obligation Bonds issuance. A final example of a Budget Reserve is in the Airport. The Board of Commissioners approved a resolution on August 16, 2018 establishing the Smith Reynolds Advisory Board and transitioning the Airport to become a County department. With the Airport transitioning to a County department, it is also imperative that it operate under a balanced budget and that excess revenue for the Airport remain with the Airport. Because revenue is projected to be more than expenditures, the excess is budgeted in a Budget Reserve on the expenditure side of the budget.

Chart 5 – Summary of Contingency

<u>Department</u>	<u>FY19 Adopted</u>	<u>FY20 Recommended</u>	<u>Change</u>
Debt Service	\$5,852,479	\$8,901,047	\$3,048,568
Sheriff	\$612,747	\$372,500	\$240,247
Environmental Assist & Protection	-	\$4,000	\$4,000
Behavioral Health	\$886,033	\$108,313	\$777,720
NC Cooperative Extension	\$26,500	\$26,500	-
Library	\$10,000	\$25,000	\$15,000
Parks	-	\$160,000	\$160,000
Airport	-	\$524,954	\$524,954
Non-Departmental	\$1,100,000	\$1,100,000	-
	\$8,487,759	\$11,222,314	\$2,734,555

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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 and the total local sales tax levied for these three Articles is 2%. For FY20, the consensus revenue projections from the State were revised to reflect statewide growth of 4.6% with local economic factors important when calculating local projections. The Current Year Estimate is that the County will come very close to making budget in FY19, depending on refunds.
- For FY20, Sales Taxes account for 15.1% of total General Fund revenues. While Sales Taxes have increased as a percentage of the total General Fund revenues for the past several years, the percentage remains the same as it was for the FY19 Adopted Budget.
- As alluded to in the first bullet, an area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 6*, over the past ten years, refunds averaged 11.6% of gross collections for the County. For FY10-FY18, the percentage of refunds to gross sales tax collections in *Chart 6* are for the full fiscal year. For FY19, the percentage is through February 2018. Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis.

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

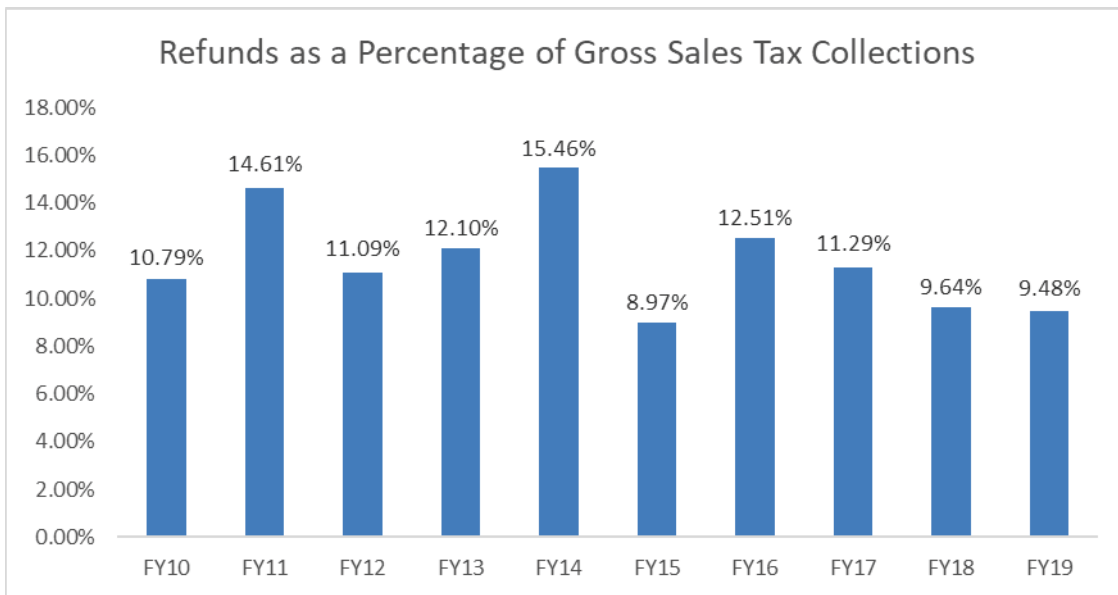
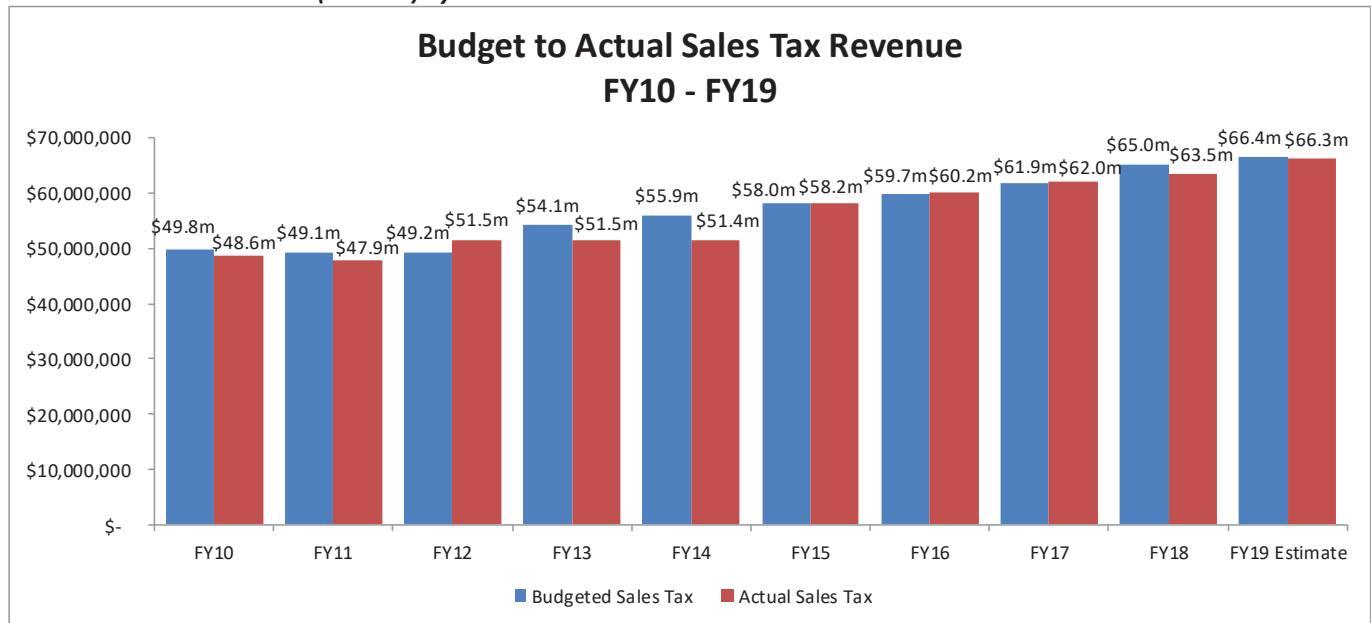


Chart 7, on the following page, illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how Sales Tax revenue can be impacted by the economy as sales taxes were down during the Great Recession. The uptick in Sales Tax revenue in FY15 is attributed to not only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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 7 - Sales Tax Revenue (millions) by Fiscal Year



Ad Valorem Taxes

- Ad Valorem taxes account for 60.9% of the County's General Fund revenue. For the FY20 Recommended Budget, the total taxable value used is \$37.269 billion compared to \$36.121 billion used in the FY19 Adopted Budget.
- The collection percentage for FY20 is 99.17% compared to 99.08% used in FY19. The collection rate for FY20 is the same realized as of June 30, 2018, the most recently completed full year. This is in compliance with North Carolina General Statute 159-13 (6). The better collection percentage generates approximately \$249,389 of additional revenue for FY20.
- Current Year Property Tax revenue is estimated at \$274,798,827. This includes the rate used for funding general operations plus the debt leveling rates for Education Debt, Library Debt, Public Improvement Debt, and the proposed Court Facility Debt. Again, the FY20 Recommended Budget includes a tax rate of 74.35¢, and one cent (1¢) on the property tax rate is equivalent to \$3,696,017.
- Technically, the County's tax rate is five (5) different rates: 1) 64.37¢ - the rate to provide County services; 2) 4.51¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5 million of 2008 voter-approved debt; 3) 0.57¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; 4) 2.90¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks; and 5) 2.00¢ - the rate for the proposed Court Facilities that would be financed with Limited Obligation Bonds (LOBs). 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. *Chart 8* provides the property tax revenue calculation for FY20.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 8 - Property Tax Revenue Calculation

FY20 Tax Base Values - 5/1/19	\$37,269,501,916
Total Property Tax Levy 2019-2020	\$277,098,747
Total Property Tax Levy @ 99.17%	\$274,798,827
Tax Rate to Produce Levy	74.35¢
1¢ Equivalent =	\$3,696,017

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 merged together at 4.51¢, the 2015 Library Debt Leveling Plan at 0.57¢, and the 2016 Public Improvement Bond Debt Leveling Plan at 2.9¢. The FY20 Recommended Budget would add a fourth debt leveling plan, already discussed above, at 2.0¢ for the Court Facilities.
- 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.
- As referenced in the second bullet, the 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 FY20 we anticipate receiving \$3.65 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.
- In addition to Lottery Proceeds and Debt Leveling reserves, a portion of the Ad Valorem Tax Rate is accounted for in Debt Service as well as credit payments received from the Federal government for Qualified School Construction Bonds and Build America Bonds.

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 typically appropriated: 1) Non-Departmental (\$11.8 million) and 2) Debt (\$6.4 million). Non-Departmental fund balance appropriated equals 2.6% of total General Fund expenditures, which is the same percentage used in the FY19 Adopted Budget.
- 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, Library Debt Leveling Plan generated from the levies for the 2010 Library Bonds, and the 2016 Public Improvement Debt Leveling Plan. 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 and services to its citizens.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Fund balance appropriated in Non-Departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY20 Recommended Budget, Unreserved Fund Balance appropriated totals \$11,842,413 an increase of \$281,901 over the FY19 Adopted Budget.

EXPENDITURE AND COUNTY DOLLAR CHANGES

Employee Compensation Adjustment

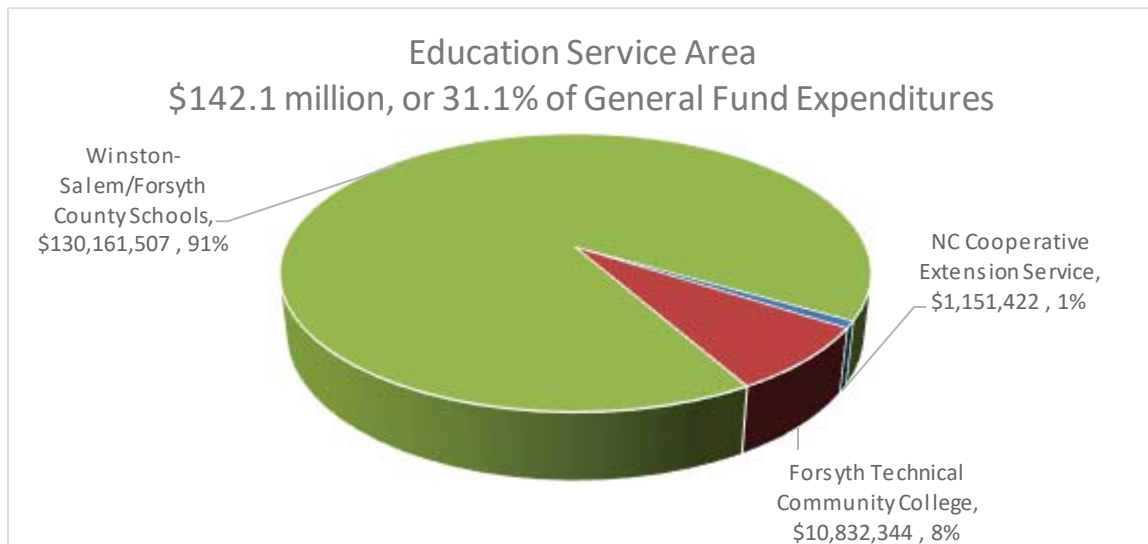
- *Employee Benefits*
 - As referenced earlier in the Overview of Changes, Health and Dental costs are projected to increase 5.25% in FY20. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and are treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees.
 - Employee Longevity remains the same as in FY19. 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 2.71%, with a range of 1% - 4.25%. 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. The total budgeted amount for Performance Adjustments plus benefits is \$1,939,314.
 - There is an Alternate Service Level request to increase the range of Performance Adjustments to 1%-5% and this can be found in the Appendix.
- *401(k) for Non-Law Enforcement Employees*
 - To address issues of competitiveness, the FY20 Recommended Budget continues funding the 2.5% 401(k) contribution for all non-law enforcement employees. The benefits of the 401k plan include: transferability, interest accrual, employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401(k), and retirement planning. Sworn law enforcement employees receive a statutorily required 5% employer 401(k) contribution.
 - There is an Alternate Service Level request for an additional 2.5% 401(k) contribution so that all Forsyth County employees are receiving the same contribution. The 401(k) contributions are reflected in each departmental budget.

Education Service Area

The Education Service Area comprises 31.3% or \$142.1 million of the FY20 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.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 9 - Education Service Area = \$142.1 million or 31.1% of General Fund Expenditures



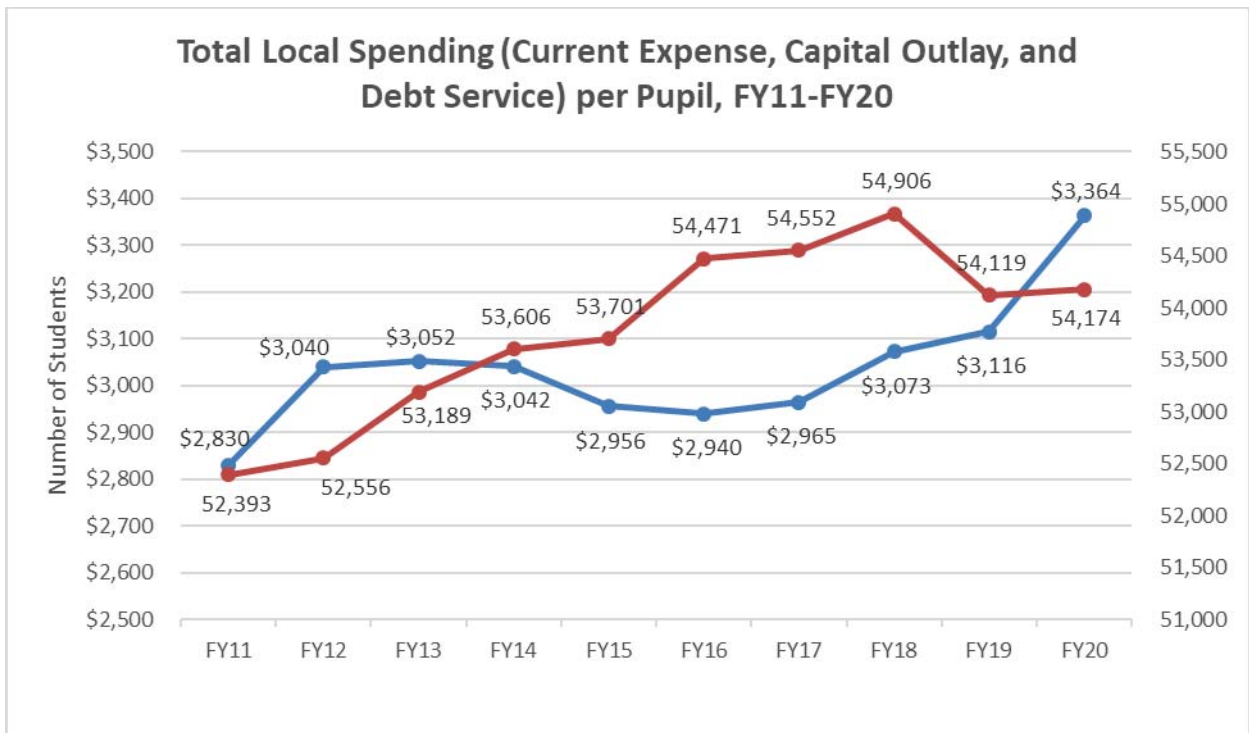
- *Chart 9* illustrates that North Carolina Cooperative Extension comprises a very small portion (less than 1%) of the total appropriation for the Education Service Area (\$142,145,273) for FY20.
- The FY20 Recommended Budget for NC Cooperative Extension reflects a net County dollar increase of 10.9% or \$92,125 over the FY19 Adopted Budget. A significant portion of this increase is actually found in Payments to Other Agencies for the payment to the North Carolina Forest Service. The increase of \$21,572 for the Forest Service is based on a new vehicle being purchased in FY20.
- Forsyth Technical Community College represents 7.6% of the Service Area. The Community College is not opening any new facilities during FY20, therefore funding is increasing primarily to cover inflationary costs. That being stated, it is anticipated that a new facility for the Aviation Campus will open in January 2021 and the Oak Grove project is estimated to become operational in January 2022.
- In anticipation of possible increases in personnel-related costs in the State budget, \$66,029 is included in Contingency. This has been the practice for the past several years and when the State has decided to fund increases, the County has been well prepared to cover these increases.
- 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 there are downturns in the economy. The formula suggests that the school system should be able to generate enough fund balance to cover the opening of new schools, rather than asking the County for additional resources.
- The actual General Fund expenditures for WSFCS are greater than the \$130.1 million shown in *Chart 9* above. In Debt Service, approximately \$52.1 million of the \$80.9 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.
- 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 tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding.

- Per Pupil Spending is used most often when discussing school funding. The FY20 budget per pupil spending increases \$248 to \$3,364 per pupil (based on a projected average daily membership of 54,174 (non-Charter School) students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service). *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

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



- Chart 10* provides the FY20 School Funding Formula calculation. 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 capital 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) and an annual appropriation from the General Fund.

For FY20, \$1,735,000 of the Schools appropriation will be transferred to the 2018 Capital Maintenance Project Ordinance to continue this arrangement.

- The FY20 Recommended Budget also shifts the cost of recycling in the school system to WSFCS, however, this is fully funded by the County. This is an effort to improve recycling efforts within the County and the School System.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 10 – FY20 Winston-Salem/Forsyth County School Funding Formula

FY 2020 Formula	
Current Expense - FY19 Adopted Budget	\$ 117,247,734
Capital Outlay - FY19 Adopted Budget	\$ 8,625,859
Subtotal	\$ 125,873,593
Less Transfer to Capital Maintenance CPO	(\$1,735,000)
Total - Base Starting Point for Schools	\$124,138,593
Factors	
<i>Enrollment Factor (From Dept. of Public Instruction)</i>	0.67%
40% of Budget	\$49,655,437
<i>Enrollment Factor \$ +/-</i>	\$334,740
<i>Resource Factor</i>	3.13%
Resource Factor \$ +/-	\$3,879,553
Transfer to Capital Maintenance CPO	\$1,735,000
Recycling Funding	\$73,620
FY20 Budget = Base Starting Point + Enrollment Factor + Resource Factor + Transfer to Capital Maintenance + Recycling Funding	
\$124,138,593 + \$334,740 + \$3,879,553 + \$1,735,000 + \$73,620 = \$130,161,507	

- It is important to note that for the second consecutive year, the funding formula is not realizing the total requested amount for the school system. In FY19, WSFCS requested \$126,106,771 compared to the \$125,873,593 that was appropriated based on the funding formula – a difference of \$233,178. For FY20, WSFCS has requested \$134,330,754 compared to the \$130,161,507 recommended amount based on the funding formula – a difference of \$4,169,247. This amount is included in an Alternate Service Level request.
- In addition to the Alternate Service Level request of \$4,169,247, the Winston-Salem/Forsyth County School System is also requesting an additional \$40,200,000 to increase the local teacher supplement that is provided to teachers, establish a \$15 per hour minimum wage, and provide an additional \$8.5 million for capital maintenance needs. The average teacher supplement for Winston-Salem/Forsyth County Schools teachers was \$4,251 in FY19, according to the Department of Public Instruction. The objective of the request for additional funding for teacher supplements is to move WSFCS in the top five school systems in North Carolina. The \$40,200,000 request is broken down as follows:
 - \$15.7 million – Teacher supplements
 - \$16.0 million – \$15/hour minimum wage
 - \$ 8.5 million – Capital Maintenance

Public Safety Service Area

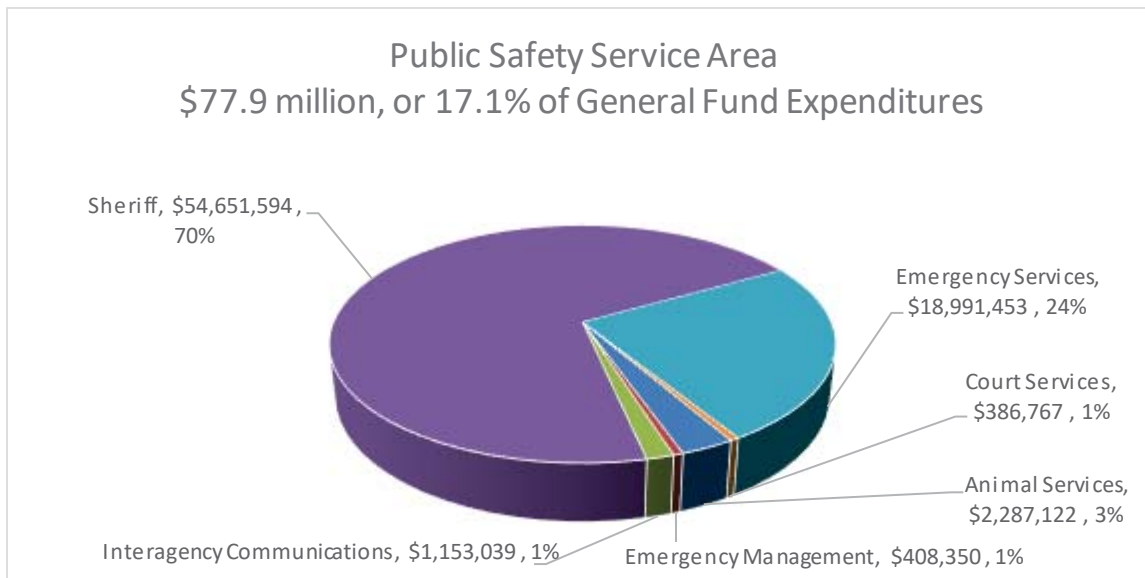
One of the goals of the County is to provide a safe community for the public. Each department within this service area plays a key role in the County meeting this objective.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

The Public Safety Service Area includes: Animal Services, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The recommended budget for this service area is 17.1% of the General Fund budget or \$77,878,325.

The Sheriff's Office and Emergency Services account for the majority of expenses and revenues in the Public Safety Service Area.

Chart 11 - Public Safety Service Area - \$77.9 million – 17.1% of General Fund Expenditures



Animal Services

- The FY20 Recommended Budget for Animal Services reflects a 10.2%, or \$193,173 net County dollar increase compared to the FY19 Adopted Budget. A major shift in how Animal Services functions occurred in FY18 with the responsibility of Custody and Care operations transitioning to the Forsyth County Humane Society through a contract. The Humane Society will now receive revenue for reclamations and adoptions that the County would have kept in the past. In addition, several positions were eliminated from Animal Services to offset the cost of the Humane Society contract. Four Full-Time positions were requested and two of these are included in the FY20 Recommended Budget. Additional information on this request may be found in the Alternate Service Level section of the appendices.

Interagency Communications

- The Interagency Communications FY20 Recommended Budget reflects a budget to budget net County dollar decrease of 3.6% or \$24,724.
- The primary driver of the decrease is based on reduced Communications Equipment Maintenance costs due to the Motorola contract decreasing as well as a decrease in Other Purchased Services based on a temporary help contract being eliminated.
- The department did submit an Alternate Service Level request that was not recommended for an IT Support Analyst Position as part of the new radio system that is currently being planned. The request can be found in the Appendix.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Sheriff's Office

- The FY20 Recommended Budget for the Sheriff's Office reflects a 5.6%, or \$2,560,237 increase in net County dollars compared to the FY19 Adopted Budget. The primary driver of this increase is in Personal Services as the FY20 Recommended Budget includes increases to adjust starting salaries based on the City of Winston-Salem's starting salaries for their Police Department.
- The Sheriff's Office submitted several Alternate Service Level requests including a signing bonus for college graduates, a request to match Winston-Salem Police Department Telecommunicator salary ranges, a request to match Winston-Salem Police Department salary ranges for sworn personnel, four Full-Time Deputies for Field Services, Deputies for Phase I of assuming responsibility for School Resource Officers from the Winston-Salem Police Department, eleven Deputies for Phase II of assuming responsibility for School Resource Officers, five Full-Time Sheriff's Investigators and two Full-Time Technical Surveillance Specialists to enhance and modernize Criminal Investigations, one Full-Time Deputy for Crime Prevention, one Part-Time Senior Office Assistant for the Law Enforcement Detention Center, one Full-Time Deputy for Clemmons, and a plan to assume leadership of Animal Services. Additional information on these requests can be found in the Appendix.
- Of these Alternate Service Level requests, the FY20 Recommended Budget includes funding for one Full-Time Deputy for Field Services, one Part-Time Senior Office Assistant for LEDC Records, and one Full-Time Deputy for Clemmons.

Emergency Services

- The Emergency Services department consists of Fire, 911 Communications, and Emergency Medical Services.
- The FY20 Recommended Budget for Emergency Services reflects a \$244,630 or 3.4% increase in net County dollars. Most of this increase is in Personal Services however there are some significant changes throughout the department that impact the total budget. One significant increase within Emergency Services is the Medical Direction contract with Wake Forest University Baptist Medical Center. For the past several years, the County has received this service at a significantly lower rate than has been proposed for FY20. With the increased cost of this contract for FY20, County staff have negotiated increased service as well and while the cost of the contract is increasing significantly, it can be argued that the County is receiving a better deal than other counties who contract with WFUBMC for this service.
- Emergency Services submitted one Alternate Service Level request that can be found in the appendices – a request for eight Full-Time Assistant Shift Supervisors for Emergency Medical Services.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits is funded again through the use of Behavioral Health Services dollars. One goal of the program is to improve stability and recovery of high risk patients minimizing unnecessary use of emergency department and ambulance services. Many of the patients who are being treated through 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. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services.

Court Services

- The Court Services FY20 Recommended net County dollars are decreasing \$97,952, or 22.3% compared to FY19. Court Services includes funding for the Safe on Seven Domestic Violence Center and the Deferred Payment Program for the Clerk of Court's office.
- The County has funded several positions the past several years that had previously been funded through grant dollars. For example, the County paid for an Assistant District Attorney, two Legal Assistants, a Deputy Clerk, a Part-Time

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

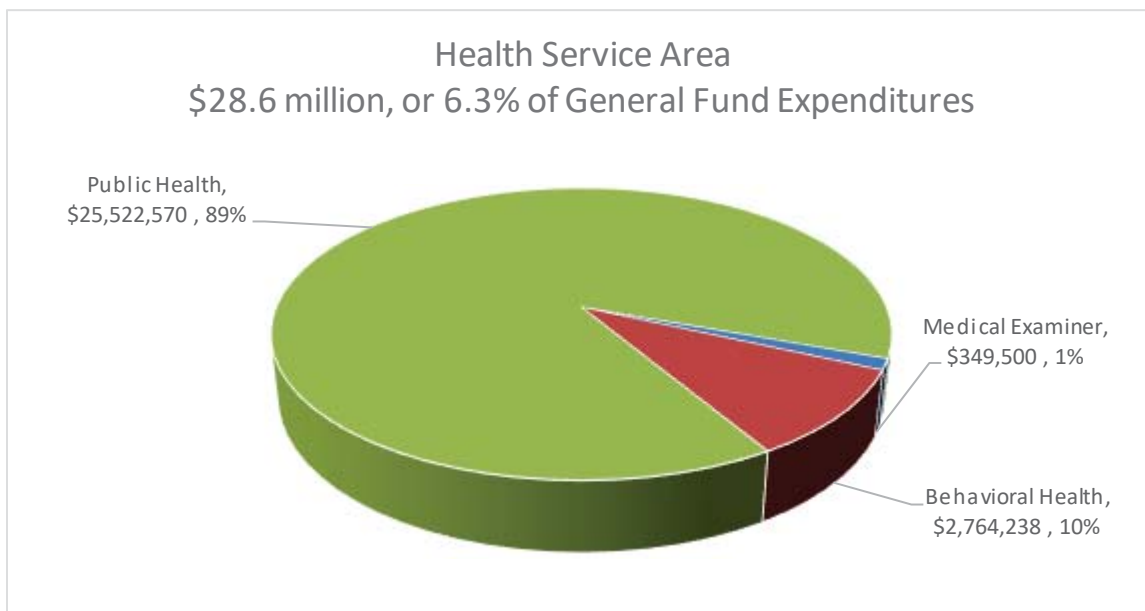
Attorney, a Bilingual Paralegal, an Intake Screener, and a Victim Advocate for the Safe on Seven program as well as the Deferred Payment Coordinator in FY19. In addition to these positions, a Safe on Seven Manager and another Legal Assistant were paid for by the County through a grant from the Governors Crime Commission. None of these positions were County employees – the County simply paid the Administrative Office of the Courts, Family Services, or Legal Aid for these positions.

- For FY20, the grant from the North Carolina Governors Crime Commission was not awarded so the Safe on Seven Manager and the Legal Assistant that were associated with this grant will only be funded through September 2019. In addition to these two positions being reduced, the FY20 Recommended Budget does not include funds for the Deputy Clerk position as this is a State responsibility and the Deputy Clerk that is funded with County dollars does not spend any time over at the Safe on Seven center. Lastly, Family Services has proposed to assume funding of the Victim Advocate and the Intake Screener (positions that are actual employees of Family Services anyway) through a grant they received from the Governors Crime Commission. Family Services has requested funding assistance in the amount of \$20,000 for its Battered Women’s Shelter so the net effect of Family Services assuming funding of these positions is a savings of \$57,584.

Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and Behavioral Health Services. The service area makes up 6.3%, or \$28,636,308 of the FY20 Recommended Budget.

Chart 12 - Health Services Area - \$28.6 million – 6.3% of General Fund Expenditures



Medical Examiner

- The FY20 Recommended Budget for the Medical Examiner reflects a slight decrease in County dollars. The County does not control the number of medical investigations or autopsies performed by the State Medical Examiners. The budget is based on a projected 400 Medical Investigations and 154 Autopsies. Medical Investigations are \$200 per investigation and Autopsies cost \$1,750 per autopsy.
- There has been a notable increase in Medical Examinations since FY16, more than likely associated with the Opioid Crisis.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Behavioral Health Services

- While the FY20 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.

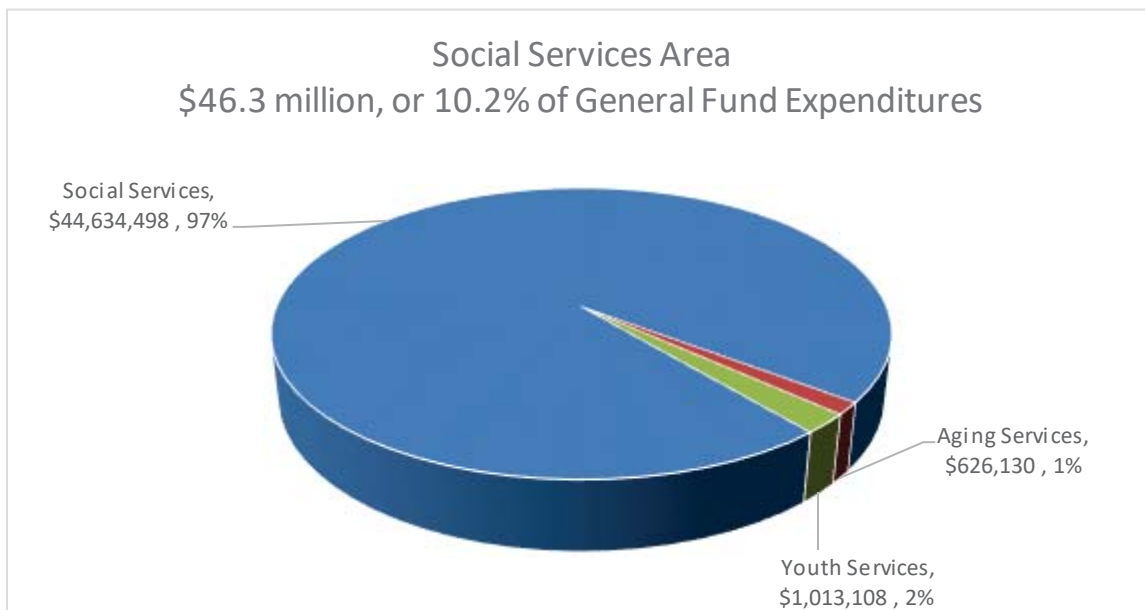
Public Health

- The FY20 Recommended Budget for Public Health reflects a net County dollar increase of \$343,689 or 2.6% over the FY19 Adopted Budget. The majority of this increase is in Personal Services. In fact, operational expenses were reduced across most categories in Public Health for FY20.
- The department submitted four Alternate Service Level requests including a request for eight Full-Time School Health Nurses to impact the student to nurse ratio within the Winston-Salem/Forsyth County School system, one Full-Time Health Educator for the Opioid Crisis, ten Full-Time positions to establish a new Nurse Family Partnership team, and three Full-Time positions to expand the Stepping Up initiative which would be funded with Behavioral Health dollars.

Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 10.2% of the FY20 Recommended Budget, or \$46,273,736. Department of Social Services (DSS) makes up most of this area.

Chart 13 - Social Services Service Area - \$46.3 million – 10.2% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Social Services

- The Department of Social Services (DSS) FY20 Recommended Budget reflects a net County dollar increase of 5.4% or \$900,832 compared to the FY19 Adopted Budget.
- DSS requested four Alternate Service Level requests including a request for two Full-Time Senior Social Worker Supervisors and five Full-Time Senior Social Workers for Child Protective Services, one Full-Time Senior Social Worker for Adult Services, four Full-Time Income Maintenance Caseworkers for Economic Services, and two Full-Time Senior Social Workers for Foster Care. These requests can be found in the appendices. The FY20 Recommended Budget includes one Full-Time Senior Social Worker Supervisor and two Full-Time Senior Social Workers for Child Protective Services and four Full-Time Income Maintenance Caseworkers for Economic Services.
- One issue that continues to be a challenge is the number of children entering Foster Care which is being fueled in part by the opioid epidemic. In addition to the number of children entering Foster Care, other issues affecting DSS in terms of Foster Care include the increased needs associated with behavioral health issues as well as State mandated directives such as the Every Student Succeeds Act which requires Forsyth County DSS to transport foster children to their school of origin – sometimes outside of the County.

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 FY20, the Shepherd's Center and Senior Services submitted requests for additional County funds, which are 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

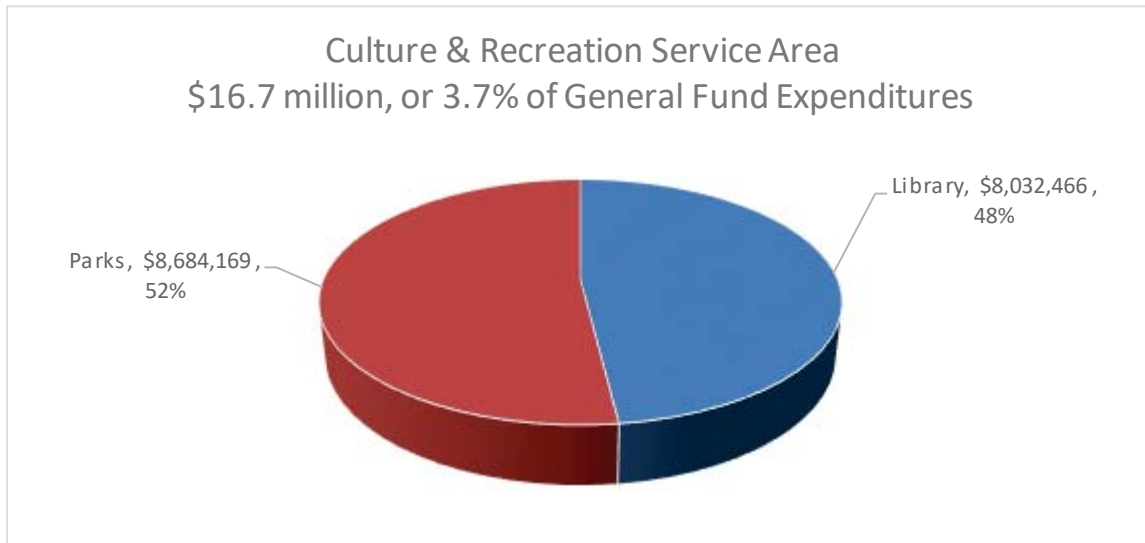
- The County used to operate a youth detention facility. This non-mandated service was phased-out in FY16. A lease agreement was executed with the State of North Carolina to operate an Assessment Center for juvenile offenders through a program run by the Methodist Home.
- Expenditures reflected in this 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.
- One issue that will be crucial to monitor due to the impact it could have on the budget for Youth Services is the "Raise the Age" initiative that became law in 2017. Effective December 1, 2019, 16 and 17-year-old individuals who commit crimes in North Carolina will no longer automatically be charged in the adult criminal justice system. The full budget impact of this is not known so funds have been included in Enhanced Contingency in order to ensure enough funds are available to pay for youth detention.

Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$16,716,635, or 3.7% of the FY20 Recommended General Fund Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 14 - Culture & Recreation Service Area - \$16.7 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 was completed for the Central library during FY18 and the design and planning for the other branches have begun. The Kernersville branch was completed and opened in FY19.
- The FY20 Recommended Budget for the Library System reflects a net County dollar increase of \$251,420 or 3.5% over the FY19 Adopted Budget. Most of this increase is in Personal Services.
- The Library submitted four Alternate Service Level requests – one for a Full-time Library Assistant for the Clemmons Branch, five Part-Time Tech Library Page positions, an increase in the department’s book, A/V material, and electronic resources budget, and a Full-time Library Assistant for the Walkertown Branch. Of these requests, the five Part-Time Library Tech Page positions are included in the FY20 Recommended Budget. The others are not included and additional information on all of these requests may be found in the Alternate Service Level section of the appendices.

Parks

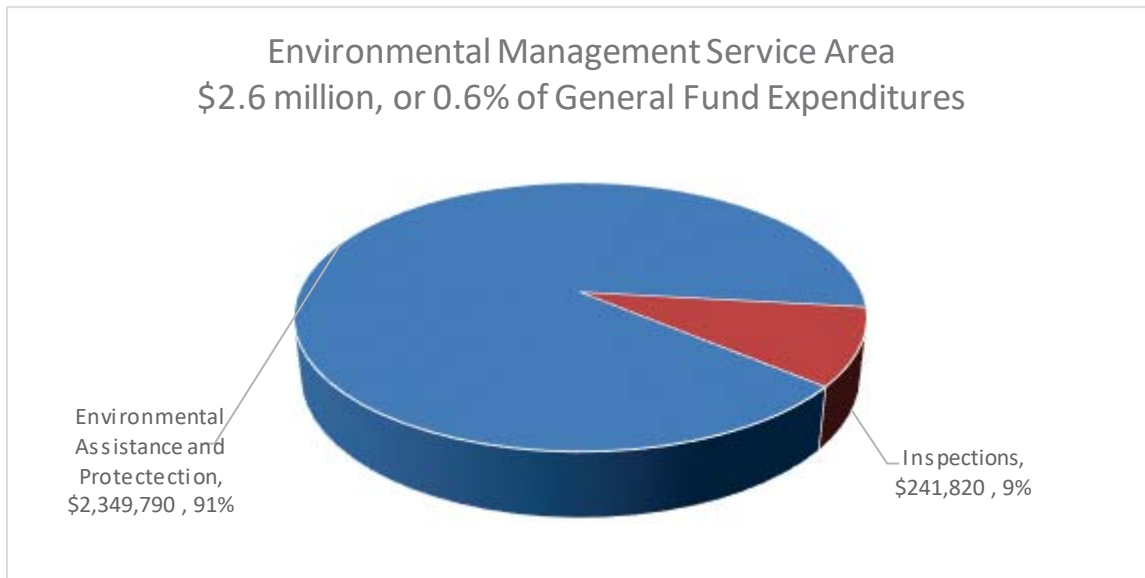
- The Parks Department Recommended Budget for FY20 reflects a net County dollar increase of \$51,559 or 1.4% over the FY19 Adopted Budget.
- County staff are continuing to explore ways to make golf at Tanglewood Park more profitable, especially after the completion of major renovations to the Championship course. As part of this initiative, Budget and Management will be performing an analysis of maintenance equipment and assisting the department with establishing an equipment replacement plan.
- For FY20, fees are increasing in accommodations and the campground.

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. This service area makes up \$2,591,610, or 0.6% of the FY20 Recommended General Fund Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 15 - 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 \$60,337, or 4.1%. One reason for the decrease is a shift of recycling costs for the school system being shifted to the Winston-Salem/Forsyth County Schools. Their appropriation was adjusted to ensure that this was not an unfunded cost that was passed from the County.
- The FY20 Recommended Budget includes \$4,000 as part of a local match for a Community Waste Reduction grant the department is planning on applying for in order to improve the recycling convenience center in Kernersville.

Inspections

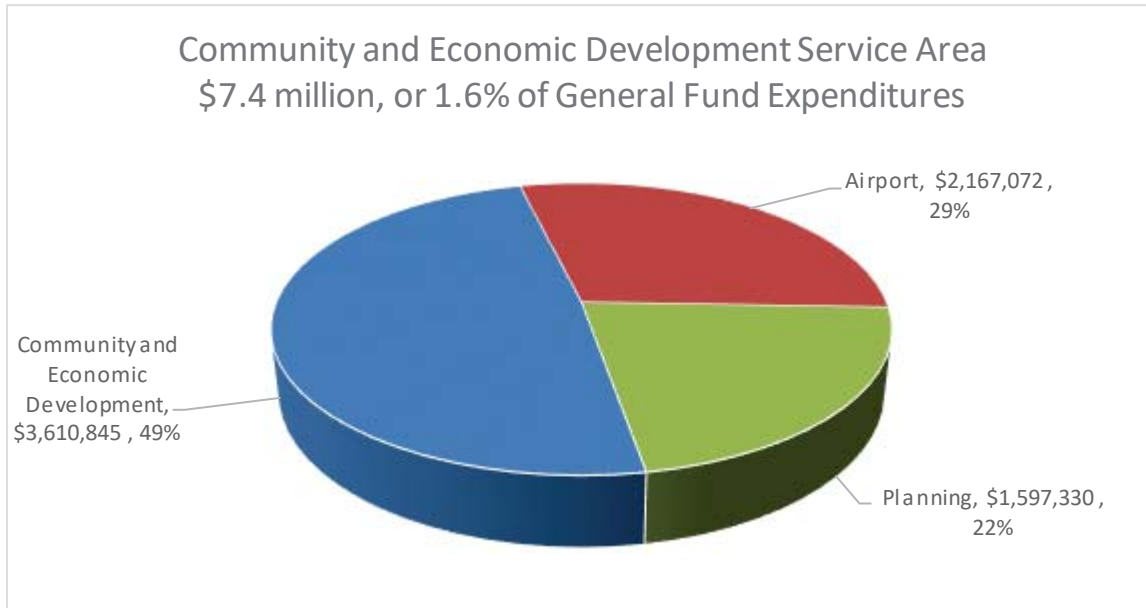
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.
- The County's share for Inspections is increasing \$216,370, or 850.2% in FY20, largely driven by lower revenue projected for FY20. In the FY19 Adopted Budget, Inspections was budgeted at \$44,410 due to a large negative budget in Construction Control. Duke Energy began replacing exterior residential service panels that were installed on single family dwellings in the 1960s and 1970s. These replacements require two inspections trips which drove the significant revenue for the County calculation of Inspections in FY19. Because this project by Duke Energy will be complete in FY19, less work is projected in FY20, which impacts the County share of Inspections.

Community & Economic Development Service Area

The Community & Economic Development Area consists of the Community and Economic Development and Planning departments. In FY20 and moving forward, this service area will also include Smith Reynolds Airport. This service area makes up \$7,375,247, or 1.6% of General Fund expenditures in the FY20 Recommended Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 16 - Community & Economic Development - \$7.4 million - 1.6% of General Fund Expenditures



Community and Economic Development

- The FY20 Recommended Budget for Community and Economic Development is increasing \$198,657, or 6.0%.
- Community and Economic Development submitted several Alternate Service Level requests on its behalf as well as outside agencies. Requests from outside agencies include a request from the Center for Creative Economy, Venture Café, the Piedmont Triad Film Commission, and the Winston-Salem Chamber of Commerce. The department requested one Full-Time Code Enforcement Officer and one Full-Time Workforce Development Analyst as part of its Workforce Development initiative. Lastly there is a request to issue a Request for Proposals for Economic Development services. This request would eliminate the County's funding of the Winston-Salem Chamber of Commerce and Winston-Salem Business, Inc. and instead provide \$185,000 to one entity for these services. Additional information on these requests can be found in the appendices.
- Of the Alternate Service Level requests that were submitted by the department, the FY20 Recommended Budget includes funding for the Code Enforcement Officer and the Workforce Development Initiative. It is recommended that the Workforce Development Initiative be funded in part by funds that are reserved in fund balance from the repayment of incentives from Dell. The FY20 Recommended Budget also recommends issuing the RFP for Economic Development services which would result in a savings of \$15,000.

Planning & Community Development

- There is a slight increase of \$45,720 or 2.9% in expenditures for Planning Services for the FY20 Recommended Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

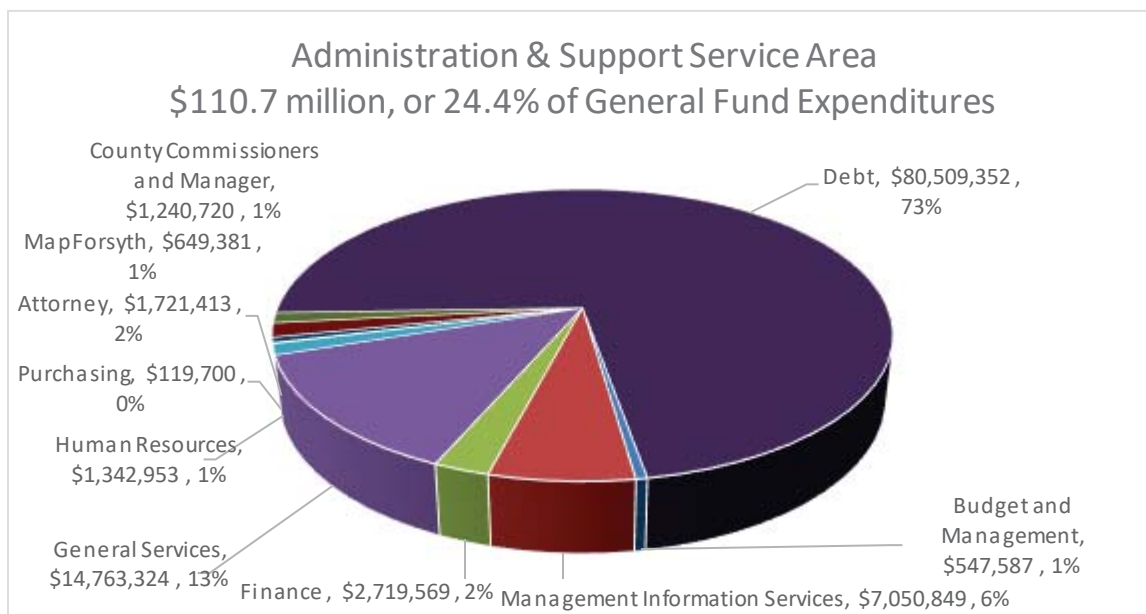
Airport

- As mentioned earlier, in 2018, the Board of Commissioners voted to transition the Smith Reynolds Airport to a County department in an effort to provide assistance in realizing better efficiencies of operations and make it more of an economic development driver for the area.
- Revenue for Smith Reynolds Airport includes lease income, space rental, reimbursements for utilities, and commissions and is projected to be \$2,167,072 for FY20.
- Expenditures are budgeted at \$2,167,072 although this includes a Budget Reserve of \$524,954 to account for expenditures being budgeted lower than projected revenue. These funds will be held in fund balance for future airport needs.

Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: County Manager & Commissioners, County Attorney, MapForsyth, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises \$110,664,848 or 24.4% of the FY20 Recommended Budget.

Chart 17 - Administration & Support Service Area - \$110.7 million – 24.4% of General Fund Expenditures



Debt Service

- The FY20 Recommended Debt Service net County dollar cost is decreasing \$803,853 from the FY19 Adopted Budget even though expenditures are increasing by \$11,987,023. The increased expenditures are offset by increases in revenue of \$12,790,876.
- Budget reserves are established in Debt Service for the 2016 Public Improvements Debt Leveling Plan and the proposed Court Facilities Debt Leveling Plan to account for revenue that is generated that exceeds the debt service requirements for FY20.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Budget and Management

- The FY20 Recommended Budget for the Budget and Management Office reflects a net County dollar increase of \$7,001 or 1.3% over the Adopted FY19 Budget. This increase is mainly due to Personal Services increases to annualize salary increases and increases in fringe benefits.

Management Information Systems (MIS)

- The MIS FY20 Recommended Budget reflects a net County dollar increase of \$182,099 or 2.7% over the FY19 Adopted Budget.
- The primary driver of the increase is an initiative to implement a migration of document management to LaserFiche Rio which would be a cloud-based platform at an estimated cost of \$185,161. This would end up replacing Docuware.

Finance

- The FY20 Recommended Budget for the Finance department reflects a net County dollar increase of \$136,789 or 5.8% over the FY19 Adopted Budget.

General Services

- The FY20 Recommended Budget for General Services reflects a net County dollar increase of \$343,053 or 2.6% over the FY19 Adopted Budget.
- Contractual services for items such as Security and Exterminating are increasing in the FY20 Recommended Budget.

Human Resources

- The FY20 Recommended Budget for Human Resources is a net County dollar increase of \$217,387 or 19.3% compared to the Adopted FY19 Budget. This increase is a result of a shift of two positions from the Department of Social Services.

MapForsyth

- The net County dollar change for FY20 is an increase of \$17,698 or 4.2%.
- Revenue from the City of Winston-Salem will offset approximately 35% of costs.

Attorney

- The net County dollar impact for FY20 for the Attorney's Office is \$55,586 or 3.3%.

County Commissioners/Manager

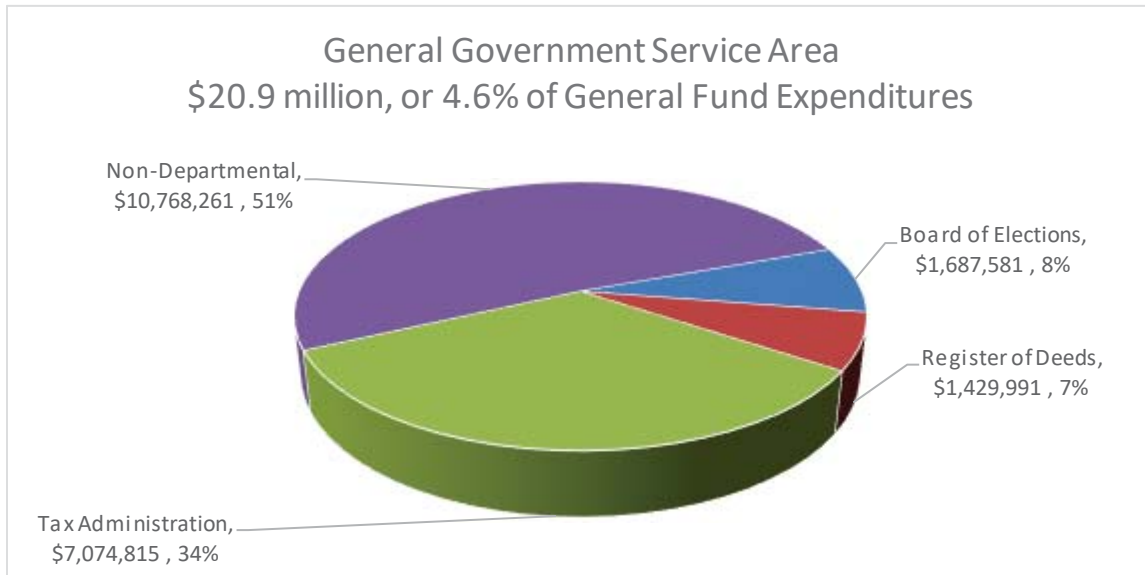
- The FY20 Recommended Budget reflects a net County dollar increase of \$1,221 or 0.1% over the FY19 Adopted Budget. The increase is due primarily to an increase in Training and Conference due to additional training needs due to a new Clerk and Deputy Clerk and is offset by reductions in Personal Services.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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 \$20,960,648, or 4.6% of the FY20 Recommended Budget.

Chart 18 - General Government Service Area - \$20.9 million – 4.6% of General Fund Expenditures



Board of Elections

- For FY20, there will be three elections – a City of High Point Municipal Primary Election in October 2019, Municipal General Elections in November 2019, and a Countywide Primary Election in March 2020. The municipal elections will be fully reimbursed by the municipalities.
- The FY20 Recommended Budget represents a \$164,699, or 11.6% increase in net County dollars over the FY19 Adopted Budget. This increase is driven by the addition of one Full-Time Office Assistant and two Part-Time Office Assistants to assist with the mandate that Boards of Elections issue voter photo identification cards to individuals who request them. In addition to this task, these positions will assist the Voter Registration team as the Countywide Primary in March 2020 will include a Presidential primary which typically increases voter turnout.

Register of Deeds

- The FY20 Recommended Budget for the Register of Deeds office is a net County dollar decrease of -\$111,155 or -5.0% from the FY19 Adopted Budget.

Tax Administration

- For the FY20 Recommended Budget, net County dollars for the Tax Department reflect an increase of \$224,789, or 3.9%. This is driven largely by appraisal costs driven by the “dark store” lawsuit where retailers are arguing that the value of their properties should only be compared to closed, unoccupied big-box stores as true comparables. In addition to this request, the department has requested additional contractual help for appraisals.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Non-Departmental

- This is a catch-all 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. Salaries are budgeted at 100% although there will be vacancies during the year. To account for vacancies, Salary Savings are budgeted at \$2,500,000.
- 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.

Special Appropriations Service Area

The Special Appropriations Service Area is comprised of community agencies to which the County has provided grant funding. This service area represents 0.2% of the FY20 Recommended Budget.

Several agencies requested funding for FY20 and their requests may be found in the Alternate Service Level section in the appendices. Typically, these requests are not included in the Manager’s Recommended budget and are left for the Board of Commissioners to approve.

Summary

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

Chart 20 - Top Ten County Dollar Increases

<u>Department</u>	FY19 to FY20	
	<u>\$ Change</u>	<u>% Change</u>
Winston-Salem/Forsyth County Schools	4,287,914	3.4%
Sheriff	2,553,337	5.6%
Social Services	900,832	5.4%
Public Health	343,689	2.6%
General Services	343,053	2.6%
Forsyth Technical Community College	289,143	2.7%
Library	251,420	3.5%
Emergency Services	244,630	3.4%
Tax Administration	224,789	3.9%
Human Resources	217,387	19.3%

- 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.
- The chart on the following page reflects the top five County dollar decreases by department.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 21 – Top Five Net County Dollar Decreases, not including Non-Departmental

Top 5 County Dollar Decreases <u>Department</u>	FY18 to FY19	
	<u>\$ Change</u>	<u>% Change</u>
Court Services	(97,952)	-22.3%
Register of Deeds	(111,155)	-4.9%
Behavioral Health	(351,720)	-11.7%
Debt	(803,853)	-2.5%
Non-Departmental	(9,615,710)	-3.1%

As reflected in many of the charts and throughout this overview, the FY20 budget was developed conservatively but with 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 FY20 Recommended Budget outlines how the County will provide services and carry out the mission of cooperatively supporting and maintaining a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunities for all.

FUTURE BUDGET PROJECTIONS

	FY 2020 <u>Recommended</u>	FY 2021 <u>Projection</u>	FY 2022 <u>Projection</u>
Expenditures			(revaluation)
Public Safety	77,878,325	82,550,100	85,539,138
Environmental Management	2,591,610	2,677,835	2,704,856
Health	28,636,308	29,439,843	29,586,952
Social Services	46,273,736	47,956,511	48,585,520
Education	142,145,273	148,472,446	151,602,223
Culture and Recreation	16,716,635	17,427,582	17,761,173
Community & Economic Development	7,375,247	8,047,978	8,585,058
Administration and Support	30,155,496	31,545,062	32,258,380
General Government	20,960,648	22,339,251	23,274,416
Debt Service	80,509,352	76,163,026	91,923,996
Special Appropriations	994,373	994,373	994,373
Total Expenditures	454,237,003	467,614,007	492,816,085
Revenues			
Public Safety	18,661,007	18,803,755	18,803,755
Environmental Management	925,696	915,157	904,739
Health	12,264,549	12,192,512	12,120,898
Social Services	28,050,016	28,200,846	28,352,487
Education	217,305	201,979	187,734
Culture and Recreation	5,404,132	5,396,193	5,388,265
Community & Economic Development	2,266,273	1,942,145	1,664,375
Administration and Support	1,423,389	1,470,556	1,519,286
General Government	335,542,256	349,008,483	358,631,196
Debt Service	49,482,380	49,482,380	65,243,350
Total Revenues	454,237,003	467,614,007	492,816,085
Primary County Dollars			
Current Year Property Taxes	274,798,826	281,393,998	288,147,454
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,245,000	1,030,000	1,030,000
Sales Taxes	68,650,248	70,366,504	72,125,667
Earnings on Investments	3,479,000	2,125,000	2,125,000
Fund Balance Appropriated - non-EDLP	12,235,739	12,391,771	13,059,626
Total Primary County Dollars	362,458,813	369,357,273	378,537,747
Debt Information			
General Fund Projections includes CIP Debt Service	454,237,003	467,614,007	492,816,085
Debt Service % of Budget	17.7%	16.3%	18.7%

FUTURE BUDGET PROJECTIONS	GENERAL FUND		
	FY 2023	FY 2024	FY 2025
	Projection	Projection	Projection
Expenditures			
Public Safety	88,624,879	91,809,872	95,096,700
Environmental Management	2,731,795	2,758,639	2,785,378
Health	29,730,929	29,871,682	30,009,116
Social Services	49,216,378	49,848,878	50,482,803
Education	154,777,845	157,999,227	161,266,242
Culture and Recreation	18,098,796	18,440,415	18,785,987
Community & Economic Development	9,156,789	9,765,313	10,412,893
Administration and Support	32,983,539	33,720,568	34,469,489
General Government	24,245,574	25,253,938	26,300,747
Debt Service	89,419,471	94,983,874	92,297,918
Special Appropriations	994,373	994,373	994,373
Total Expenditures	499,980,368	515,446,779	522,901,646
Revenues			
Public Safety	19,092,536	19,092,536	19,385,751
Environmental Management	894,439	884,256	874,189
Health	12,049,705	11,978,930	11,908,570
Social Services	28,504,943	28,658,219	28,812,320
Education	174,494	162,187	150,749
Culture and Recreation	5,380,349	5,372,444	5,364,552
Community & Economic Development	1,426,332	1,222,334	1,047,513
Administration and Support	1,569,631	1,621,644	1,675,381
General Government	368,149,115	367,600,794	377,515,144
Debt Service	62,738,825	78,853,435	76,167,479
Total Revenues	499,980,368	515,446,779	522,901,646
Primary County Dollars			
Current Year Property Taxes	300,393,721	307,603,170	314,985,646
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,030,000	1,030,000	1,030,000
Sales Taxes	73,928,808	75,777,029	77,671,454
Earnings on Investments	2,125,000	2,125,000	2,125,000
Fund Balance Appropriated - non-EDLP	13,249,480	13,659,340	13,856,894
Total Primary County Dollars	392,777,009	402,244,538	411,718,994
Debt Information			
General Fund Projections includes CIP Debt Service	499,980,368	515,446,779	522,901,646
Debt Service % of Budget	17.9%	18.4%	17.7%

EXPENDITURES

General Assumptions

For FY20 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY20, an average of 2.71% for performance adjustments is included in the recommended budget. Employee health insurance is budgeted in all departments and reflects an increase of 5.25%. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 8.95% while the retirement contribution rate for Law Enforcement employees increases to 9.70%. For FY20 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 FY20.

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

Animal Services

FY20 & Beyond

The County entered into an agreement with the Forsyth Humane Society in FY18 to manage cat and dog intake, care and sheltering, adoptions, foster, and transfer at Forsyth County Animal Services. Several positions were eliminated in FY18 as the work that was being done in-house is now the responsibility of the Forsyth Humane Society.

There was a request for two Full-Time Animal Service Officers and two Full-Time Animal Care Officers to focus on being more responsive to calls. The FY20 Recommended Budget included funds for one Full-Time Animal Service Officer and one Full-Time Animal Care Officer. The request is in the Alternate Service Level section of the appendices.

Sheriff

Based on General Assumptions at the beginning of this section.

FY20 & Beyond

The Sheriff's Office requested several new positions for FY20 including 5 Full-Time Investigators and 2 Full-Time Technical Surveillance Specialists, 1 Part-Time Senior Office Assistant for Law Enforcement Detention Center Records, 1 Full-Time Deputy for Community Outreach, 4 Full-Time Deputies for Field Services, 1 Full-Time Deputy for Clemmons, 8 Full-Time Deputies for Phase I of assuming responsibility for School Resource Officers and 11 Full-Time Deputies for Phase II of assuming responsibility for School Resource Officers - and these are discussed in the Alternate Service Level section of the Appendices. The FY20 Recommended Budget includes funds for 1 Part-Time Senior Office Assistant, 1 Full-Time Deputy for Field Services, and 1 Full-Time Deputy for Clemmons.

The Board of Commissioners has acknowledged that the City of Winston-Salem is the main competitor for law enforcement personnel and has indicated it would attempt to keep Sheriff's Office salaries in line with the Winston-Salem Police Department. As such, the Sheriff's Office also included an Alternate Service Level request to increase salaries for FY20. The Recommended Budget includes \$372,500 for this increase and the Alternate Service Level request is seeking an additional \$372,500. This is also discussed in the appendices.

Assumptions for Public Safety Service Area Continued

Emergency Services

FY20 The FY20 Recommended Budget continues to include funding for the Mobile Integrated Healthcare Program that is funded through offsetting reductions in Behavioral Health Services. The expanded program includes a Full-Time MIH Coordinator and eight Full-Time Paramedics.

The department submitted one Alternate Service Level request to increase staffing levels by adding 8 Full-Time EMS Assistant Shift Supervisors.

FY20 & Beyond Based on General Assumptions at the beginning of this section.

Future Discussion The County commissioned a study of the Fire Tax Districts and fire service delivery that was completed in FY17. Several recommendations were made and County staff is working closely with the Fire Chiefs of the Volunteer Fire Departments that serve the Fire Tax Districts to implement several of these recommendations. An overlay district has been approved by the Board of Commissioners to assist with offering support to Volunteer Fire Departments through Truck 109 and 209 (Fire Suppression). An Alternate Service Level request was submitted to establish a Truck 309 which would primarily serve the northern part of Forsyth County.

Court Services

FY20 There are two issues affecting the FY20 Recommended Budget - the loss of grant funding from the Governor's Crime Commission that results in the elimination of two positions (Safe on Seven Project Coordinator and a Legal Assistant) as well as a proposal from Family Services to assume responsibility for funding two positions the County has funded the past several years (Victim Advocate and Intake Screener).

Future Discussion In addition to these changes in FY20, there has been significant work on shifting Safe on Seven to the more Nationally-recognized Family Justice Center model. A shift to this model would impact County dollars.

Assumptions for Health Service Area

Behavioral Health

FY20 & Beyond The County signed a Memorandum of Understanding with Cardinal Innovations Healthcare that recognizes the County's funding allocation of \$4,026,677 for the direct provision of mental health, substance abuse, and developmental disability services. This was the result of the State's effort to reduce the number of behavioral health managed care organizations that saw CenterPoint Human Services merge with Cardinal.

Cardinal has encouraged its member counties to self-direct its allocations for services as the counties deem appropriate. While it is assumed that the allocation for Behavioral Health Services will remain at \$4,026,677, the allocation of those funds may change year to year. The FY20 allocation is discussed in the General Fund section of the Recommended Budget.

Assumptions for Health Service Area Continued

Public Health

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

FY20

The department requested several positions related to School Health Nurses, the Stepping Up Program, the Nurse Family Partnership, and the Opioid Crisis. The FY20 Recommended Budget includes 3 Full-Time positions for the Stepping Up Program - a Care Management Team Leader, a Care Management Specialist, and a Peer Support Specialist. It also reclassifies a Part-Time Peer Support Specialist to Full-Time.

Future Discussion

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

Assumptions for Social Service Area

Department of Social Services

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

FY20

DSS requested 14 Full-Time positions including 2 FT Social Workers for Foster Care, 2 Senior Social Worker Supervisors and 5 Full-Time Senior Social Workers for Child Protective Services, 1 Full-Time Senior Social Worker for Adult Services, and 4 Full-Time Income Maintenance Caseworkers for Economic Services. These positions are discussed in the Alternate Service Level section of the appendices. The FY20 Recommended Budget includes seven additional positions - one Full-Time Senior Social Worker Supervisor and two Full-Time Senior Social Workers for Child Protective Services and 4 Full-Time Income Maintenance Caseworkers for Economic Services.

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System**FY20**

The FY20 Recommended Budget for the Winston-Salem/Forsyth County School System includes a 3.4% increase in County funding determined through the use of the funding formula that was established in FY12. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes. The significant increase in funding for FY20 is the result of an increase in enrollment which includes students enrolled in charter schools and growth in the Resource Factor. The Funding Formula is described more thoroughly in the Overview of Changes.

Assumptions for Education Service Area Continued

Winston-Salem/Forsyth County School System

FY20 & Beyond Assumes continued utilization of the School Funding Formula.

FY21 & FY23 The Capital Improvement Plan also includes \$8.5 million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding for life cycle maintenance projects.

Forsyth Technical Community College

FY20 & Beyond Assumes normal growth in students and operating costs. As new facilities open as a result of the November 2016 bond referendum, County costs will increase as the County must pay for maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, and legal fees.

Construction of the Aviation Center at Smith-Reynolds Airport is estimated to be complete in January 2021 so six months of operations of this new campus will be in the FY21 budget. The Main Campus Renovation is projected to be complete in July 2020, so operating expenses will increase again in FY21.

Assumptions for Culture & Recreation Service Area

Library

FY20 & Beyond The Library opened its renovated Central Library in early FY18. The Kernersville Branch Library was completed during FY19. The Clemmons Branch is projected to be complete in late FY20.

Parks & Recreation

FY20 & Beyond The Championship Course at Tanglewood Park has been completely renovated. It is expected that the improvements made at the golf course will improve revenue significantly. County staff continue to work on reducing the public subsidy to Tanglewood Park to ensure that revenues are maximized and enterprise operations break even.

REVENUES

Assumptions for Public Safety Service Area

Animal Services

FY20 & Beyond Revenue for Animal Services is impacted significantly in FY20 and beyond due to the revenue for adoptions and reclaims going to the Humane Society in the future.

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs.

Assumptions for Health Service Area

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

Assumptions for Social Services Service Area

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

Assumptions for General Government Service Area

Non-Departmental

FY20 & 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 FY20 is recommended at 74.35 cents per \$100 valuation. One penny equivalent for FY20 is \$3,578,908. Assumes an increase in FY22 due to the second planned increase to pay for debt service associated with the \$430 million bond referendum that passed in November 2016.

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

Sales Taxes – 3.5% growth assumed for FY20. Assumes 2.5% growth due to overall economic activity for FY21 and beyond. Modifications to Local Option Sales Taxes proposed by the State will need to be monitored closely.

All Years Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's budget. Since our goal for this percentage is 14%, as the budget grows, the unreserved fund balance also needs to grow. Each year, it is assumed we will collect 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.

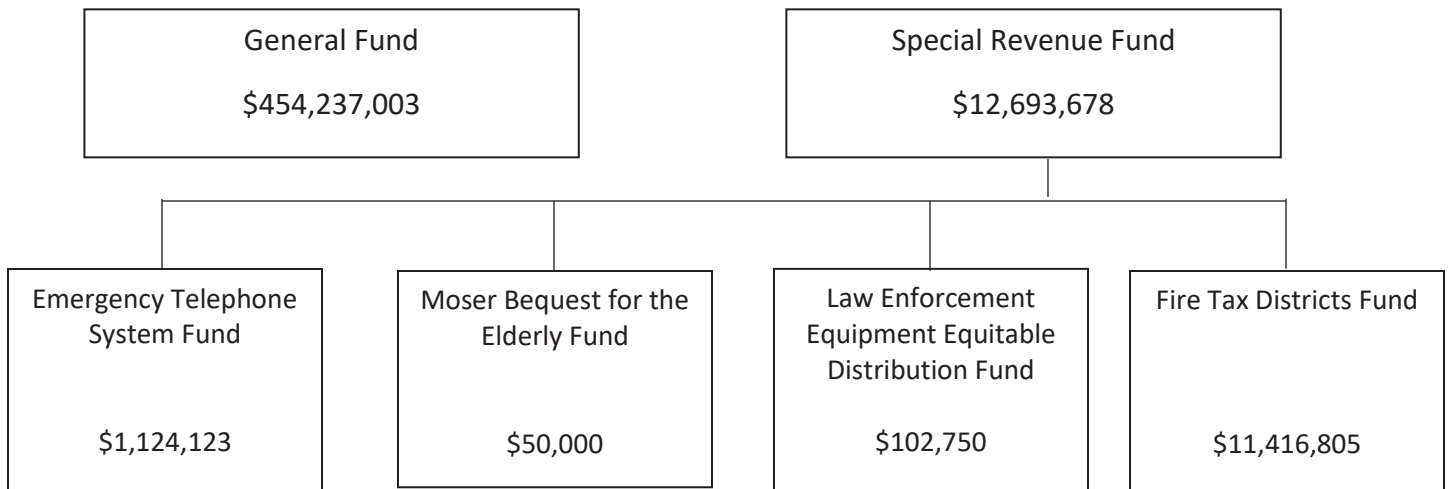
Assumptions for Debt Service

Debt Service

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

Estimates assume these sources will be sufficient to cover all of this debt service through FY 2024. In addition to the EDLP, Library Debt Leveling Plan, and 2016 Public Improvement Debt Leveling Plan, the FY20 Recommended Budget includes 2.0 cents to offset the increased debt service necessary to pay for a new court facility that will be funded through the issuance of \$115 million in Limited Obligation Bonds (LOBs).

Forsyth County Annually Appropriated Funds



FY20 All Funds - \$466,930,681

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, three service districts, and County Overlay District.
- The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff’s Department.
- The Emergency Telephone System Fund is used to account for the \$0.70 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
- O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

SUMMARY OF ANNUALLY BUDGETED FUNDS

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

Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
Revenues	428,579,145	11,208,861	723,029	1,000	30,000	440,542,035
Ad Valorem Taxes	276,848,826	8,719,660	-	-	-	285,568,486
Sales Taxes	68,650,248	2,489,201	-	-	-	71,139,449
Other Taxes	1,245,000	-	-	-	-	1,245,000
Licenses & Permits	820,140	-	-	-	-	820,140
Intergovernmental	44,422,311	-	723,029	-	25,000	45,170,340
Charges for Services	22,843,057	-	-	-	-	22,843,057
Earnings on Investments	3,479,000	-	-	1,000	5,000	3,485,000
Other Revenues	10,270,563	-	-	-	-	10,270,563
Expenditures	454,237,003	11,416,805	1,124,123	50,000	102,750	466,930,681
Public Safety	77,878,325	11,416,805	1,124,123	-	102,750	90,522,003
Environmental Management	2,591,610	-	-	-	-	2,591,610
Health	28,636,308	-	-	-	-	28,636,308
Social Services	46,273,736	-	-	50,000	-	46,323,736
Education	142,145,273	-	-	-	-	142,145,273
Culture & Recreation	16,716,635	-	-	-	-	16,716,635
Community & Economic Development	7,375,247	-	-	-	-	7,375,247
Administration & Support	30,155,496	-	-	-	-	30,155,496
General Government	20,960,648	-	-	-	-	20,960,648
Debt	80,509,352	-	-	-	-	80,509,352
Special Appropriations	994,373	-	-	-	-	994,373
Revenues Over/(Under) Expenditures	(25,657,858)	(207,944)	(401,094)	(49,000)	(72,750)	(26,388,646)
Other Financing Sources/(Uses)						
Operating Transfers In						
Fire Tax Districts	2,489,201	-	-	-	-	2,489,201
Law Enforcement Equitable Distribution	102,750	-	-	-	-	102,750
Multi-year Capital Project Ordinances	-	-	-	-	-	-
State Lottery Proceeds	3,650,000	-	-	-	-	3,650,000
Total Operating Transfers In	6,241,951	-	-	-	-	6,241,951
Operating Transfers to General Fund	-	(2,489,201)	-	-	(102,750)	(2,591,951)
Fund Balance Gained/(Appropriated)	(19,415,907)	(207,944)	(401,094)	(49,000)	(102,750)	(22,738,646)

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

All Funds

	FY 17-18	FY 18-19		REQUEST	FY 19-20	ADOPTED
	ACTUAL	ORIGINAL	ESTIMATE		RECOMM.	
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	267,708,215	270,681,923	277,939,089	349,525,596	285,568,486	-
Sales Taxes	65,500,367	68,440,194	67,652,846	71,139,449	71,139,449	-
Occupancy Tax	843,065	650,000	919,059	800,000	800,000	-
Gross Receipts	459,794	380,000	427,753	445,000	445,000	-
Total Taxes	334,511,441	340,152,117	346,938,747	421,910,045	357,952,935	-
Licenses & Permits	888,557	850,913	753,928	811,641	820,140	-
Intergovernmental	40,257,067	42,750,014	43,901,714	44,640,325	44,422,311	-
Charges for Services	22,306,429	22,488,819	21,760,548	23,418,019	22,843,057	-
Interest Earnings	2,286,454	2,609,500	2,832,826	3,475,500	3,485,000	-
Other Revenue	11,547,826	8,417,558	9,274,925	10,676,907	10,671,657	-
Operating Transfers In	7,016,951	6,183,703	6,013,572	6,360,731	6,314,731	-
Fund Balance	-	13,850,733	22,619	19,744,221	19,744,221	-
Total Revenue	418,814,725	437,303,357	431,498,879	531,037,389	466,254,052	-
Beginning Fund Balance	146,084,560	147,132,926	3,330,891	3,788,592	3,788,592	-
Total Available Resources	564,899,285	584,436,283	434,829,770	534,825,981	470,042,644	-
<u>Expenditures</u>						
Public Safety	76,321,927	84,143,115	82,389,671	96,194,346	87,930,052	-
Environmental Management	2,640,377	2,447,607	2,254,434	2,628,215	2,591,610	-
Health	24,075,660	28,641,167	25,495,102	31,516,398	28,636,308	-
Social Services	39,569,003	44,057,098	42,680,233	47,212,353	46,273,736	-
Education	135,935,461	137,527,833	137,376,049	186,594,329	142,145,273	-
Culture & Recreation	14,794,110	15,961,723	15,325,266	17,489,385	16,716,635	-
Community & Economic Development	2,013,735	4,921,971	6,909,172	7,688,297	7,375,247	-
Administration & Support	26,246,746	29,137,725	27,880,407	32,186,899	30,155,496	-
General Government	18,388,388	19,353,438	15,227,184	24,290,064	20,960,648	-
Special Appropriations	2,053,869	924,413	924,413	2,762,429	994,373	-
Operating Transfers Out	2,225,772	2,533,703	2,101,160	2,591,951	2,591,951	-
Payments to Escrow Agents	-	-	-	-	-	-
Human Services - If Only Prog	7,864	50,000	7,821	50,000	50,000	-
Other Financing Uses	-	-	-	-	-	-
Debt	63,916,256	68,589,353	61,973,339	80,509,352	80,509,352	-
Allow for Encumbrances	-	-	-	-	-	-
Total Expenditures/Uses	408,189,168	438,289,146	420,544,251	531,714,018	466,930,681	-
Ending Fund Balance	149,359,946	146,147,137	14,285,519	3,111,963	3,111,963	-
Total Commitments & Fund Balance	557,549,114	584,436,283	434,829,770	534,825,981	470,042,644	-
Fund Balance Utilized/(Gained)	(3,275,386)	985,789	(10,954,628)	676,629	676,629	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 17-18	FY 18-19		FY 19-20		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	259,258,801	261,783,969	268,956,978	340,633,628	276,848,826	-
Sales	63,526,195	66,352,947	65,567,686	68,650,248	68,650,248	-
Occupancy Tax	843,065	650,000	919,059	800,000	800,000	-
Gross Receipts	459,794	380,000	427,753	445,000	445,000	-
<i>Total Taxes</i>	<i>324,087,855</i>	<i>329,166,916</i>	<i>335,871,476</i>	<i>410,528,876</i>	<i>346,744,074</i>	-
Licenses & Permits	888,557	850,913	753,928	811,641	820,140	-
Intergovernmental	40,257,067	42,750,014	43,901,714	44,640,325	44,422,311	-
Charges for Services	22,306,429	22,488,819	21,760,548	23,418,019	22,843,057	-
Interest Earnings on Investments	2,237,392	2,605,500	2,759,296	3,469,500	3,479,000	-
Other Revenue	11,547,826	8,417,558	9,274,925	10,275,813	10,270,563	-
Operating Transfers In	7,016,951	6,183,703	6,013,572	6,360,731	6,314,731	-
Fund Balance	-	13,850,733	22,619	19,343,127	19,343,127	-
Total Revenue	408,342,077	426,314,156	420,358,078	518,848,032	454,237,003	-
Beginning Fund Balance						
Total Available Resources	408,342,077	426,314,156	420,358,078	518,848,032	454,237,003	-
<u>Expenditures</u>						
Public Safety	67,122,100	74,818,852	73,005,363	85,970,311	77,878,325	-
Environmental Management	2,640,377	2,447,607	2,254,434	2,628,215	2,591,610	-
Health	24,075,660	28,641,167	25,495,102	31,516,398	28,636,308	-
Social Services	39,569,003	44,057,098	42,680,233	47,212,353	46,273,736	-
Education	135,935,461	137,527,833	137,376,049	186,594,329	142,145,273	-
Culture & Recreation	14,794,110	15,961,723	15,325,266	17,489,385	16,716,635	-
Comm & Econ Development	2,013,735	4,921,971	6,909,172	7,688,297	7,375,247	-
Administration & Support	26,246,746	29,137,725	27,880,407	32,186,899	30,155,496	-
General Government	18,388,388	19,353,438	15,227,184	24,290,064	20,960,648	-
Debt	63,849,198	68,522,329	61,908,852	80,509,352	80,509,352	-
Special Appropriations	2,053,869	924,413	924,413	2,762,429	994,373	-
Other Financing Uses	-	-	-	-	-	-
Payment to Escrow Agents	-	-	-	-	-	-
Allow for Encumbrances	-	-	-	-	-	-
Total Expenditures/Uses	396,688,647	426,314,156	408,986,475	518,848,032	454,237,003	-
Ending Fund Balance	11,653,430		11,371,603	-	-	-
Total Commitments & Fund Balance	408,342,077	426,314,156	420,358,078	518,848,032	454,237,003	-
Fund Balance Utilized/(Gained)	(11,653,430)	-	(11,371,603)	-	-	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

General Fund

	FY 16-17	FY 17-18		REQUEST	FY 18-19	ADOPTED
	ACTUAL	ORIGINAL	ESTIMATE		RECOMM.	
Public Safety						
Animal Services	1,862,533	2,153,889	1,903,986	2,399,124	2,287,122	-
Emergency Mgmt	362,067	429,520	429,520	408,350	408,350	-
Interagency Comm	964,663	1,247,423	1,129,439	1,259,622	1,153,039	-
Sheriff	46,673,247	51,684,032	50,514,574	61,160,170	54,651,594	-
Emergency Services	16,759,011	18,705,926	18,519,524	20,143,205	18,991,453	-
Court Services	500,579	598,062	508,320	599,840	386,767	-
Total Public Safety	67,122,100	74,818,852	73,005,363	85,970,311	77,878,325	-
Environmental Mgmt						
EAD	16,759,011	18,705,926	18,519,524	20,143,205	18,991,453	-
Inspections	500,579	598,062	508,320	599,840	386,767	-
Total Env. Mgmt	17,259,590	19,303,988	19,027,844	20,743,045	19,378,220	-
Health						
Medical Examiner	343,400	352,600	347,750	349,500	349,500	-
Centerpoint	1,717,451	3,111,958	3,240,623	3,165,425	2,764,238	-
Public Health	22,014,809	25,176,609	21,906,729	28,001,473	25,522,570	-
Total Health	24,075,660	28,641,167	25,495,102	31,516,398	28,636,308	-
Social Svs						
Social Svs	38,019,971	42,391,580	41,189,851	45,533,115	44,634,498	-
Aging Services	582,374	626,130	582,374	666,130	626,130	-
Youth Svs	966,658	1,039,388	908,008	1,013,108	1,013,108	-
Total Social Svs	39,569,003	44,057,098	42,680,233	47,212,353	46,273,736	-
Education						
NC Cooperative Ext	918,196	1,111,039	959,253	1,165,202	1,151,422	-
FTCC	10,410,494	10,543,201	10,543,201	10,898,373	10,832,344	-
Schools	124,606,771	125,873,593	125,873,595	174,530,754	130,161,507	-
Total Education	135,935,461	137,527,833	137,376,049	186,594,329	142,145,273	-
Culture & Recreation						
Library	7,191,548	7,767,431	7,839,914	8,350,731	8,032,466	-
Parks & Rec.	7,602,562	8,194,292	7,485,352	9,138,654	8,684,169	-
Total Culture & Rec	14,794,110	15,961,723	15,325,266	17,489,385	16,716,635	-
Community & Econ Dev						
Community and Economic Development	540,017	3,370,361	3,811,226	3,923,895	3,610,845	-
Planning	1,473,718	1,551,610	1,543,460	1,597,330	1,597,330	-
Airport	-	-	1,554,486	2,167,072	2,167,072	-
Total Comm & Econ Dev	2,013,735	4,921,971	6,909,172	7,688,297	7,375,247	-

STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

General Fund

	FY 16-17 <u>ACTUAL</u>	FY 17-18 <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	FY 18-19 <u>RECOMM.</u>	<u>ADOPTED</u>
Admin & Support						
Budget & Mgmt	522,541	540,586	472,255	547,587	547,587	-
Finance	2,398,684	2,574,380	2,608,955	2,719,933	2,719,569	-
General Svs	13,086,218	14,361,228	13,651,174	15,499,550	14,763,324	-
MIS	5,786,580	6,868,750	6,508,940	7,342,294	7,050,849	-
Human Resources	965,409	1,125,566	1,203,680	2,346,321	1,342,953	-
Purchasing	113,409	117,550	117,550	119,700	119,700	-
MapForsyth	523,128	644,339	546,540	649,381	649,381	-
County Commr & Mgr	1,159,048	1,239,499	1,158,451	1,240,720	1,240,720	-
Attorney	1,691,729	1,665,827	1,612,862	1,721,413	1,721,413	-
Total Admin & Support	26,246,746	29,137,725	27,880,407	32,186,899	30,155,496	-
General Government						
Tax Admin.	6,456,272	6,795,487	7,020,217	7,338,375	7,074,815	-
Register of Deeds	1,264,144	1,367,146	1,288,869	1,436,991	1,429,991	-
Board of Elections	1,034,561	1,422,925	1,334,549	1,692,981	1,687,581	-
Non-Departmental	9,633,411	9,767,880	5,583,549	13,821,717	10,768,261	-
Total General Govt	18,388,388	19,353,438	15,227,184	24,290,064	20,960,648	-
Debt						
Debt	63,849,198	68,522,329	61,908,852	80,509,352	80,509,352	-
Total Debt	63,849,198	68,522,329	61,908,852	80,509,352	80,509,352	-
Special Approps	2,053,869	924,413	924,413	2,762,429	994,373	-
Total	411,307,860	443,170,537	425,759,885	536,962,862	471,023,613	-
	422,961,290	443,170,537	437,131,488	536,962,862	471,023,613	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Law Enforcement Equitable Distribution Fund

	FY 17-18 Actual	FY 18-19 ORIGINAL ESTIMATE		REQUEST	FY 19-20 RECOMM.	ADOPTED
<u>Funding Sources</u>						
Intergovernmental	38,214	25,000	8,212	25,000	25,000	-
Interest	17,584	3,000	19,283	5,000	5,000	-
Total Revenues	55,798	28,000	27,495	30,000	30,000	-
Beginning Fund Balance	1,269,123	1,018,532	1,018,532	1,030,027	1,030,027	-
Total Available Resources	1,324,921	1,046,532	1,046,027	1,060,027	1,060,027	-
<u>Expenditures</u>						
Other Financing Uses -						
Operating Transfers Out	306,389	88,777	16,000	102,750	102,750	-
Total Expenditures/Uses	306,389	88,777	16,000	102,750	102,750	-
Ending Fund Balance	1,018,532	957,755	1,030,027	957,277	957,277	-
Total Commitments & Fund Balance	1,324,921	1,046,532	1,046,027	1,060,027	1,060,027	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Fire Tax Districts Fund

	FY 17-18	FY 18-19		REQUEST	FY 19-20	ADOPTED
	Actual	ORIGINAL	ESTIMATE		RECOMM.	
<u>Funding Sources</u>						
Taxes:						
Property	8,449,414	8,897,954	8,982,111	8,891,968	8,719,660	-
Sales	1,974,172	2,087,247	2,085,160	2,489,201	2,489,201	-
Total Taxes	10,423,586	10,985,201	11,067,271	11,381,169	11,208,861	-
Intergovernmental						
Investment Earnings	16,133	-	29,915	-	-	-
Total Revenues	10,439,719	10,985,201	11,097,186	11,381,169	11,208,861	-
Beginning Fund Balance	1,116,646	1,128,108	1,128,108	1,386,766	1,386,766	-
Total Available Resources	11,556,365	12,113,309	12,225,294	12,767,935	12,595,627	-
<u>Expenditures</u>						
Public Safety-Fire Protection	8,508,874	8,762,130	8,753,368	9,099,912	8,927,604	-
Other Financing Uses -						
Operating Transfers out	1,919,383	2,444,926	2,085,160	2,489,201	2,489,201	-
Total Expenditures/Uses	10,428,257	11,207,056	10,838,528	11,589,113	11,416,805	-
Ending Fund Balance	1,128,108	906,253	1,386,766	1,178,822	1,178,822	-
Total Commitments & Fund Balance	11,556,365	12,113,309	12,225,294	12,767,935	12,595,627	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Moser Bequest for Care of Elderly Fund

	FY17-18 Actual	FY 18-19 ORIGINAL ESTIMATE		REQUEST	FY 19-20 RECOMM. ADOPTED	
<u>Funding Sources</u>						
Investment Earnings	4,145	1,000	5,608	1,000	1,000	-
Total Revenues	4,145	1,000	5,608	1,000	1,000	-
Beginning Fund Balance	304,141	300,422	300,422	306,030	306,030	-
Total Available Resources	308,286	301,422	306,030	307,030	307,030	-
<u>Expenditures</u>						
Other Financing Uses - Human Service - If Only	7,864	50,000	7,821	50,000	50,000	-
Total Expenditures/Uses	7,864	50,000	7,821	50,000	50,000	-
Ending Fund Balance	300,422	251,422	298,209	257,030	257,030	-
Total Commitments & Fund Balance	308,286	301,422	306,030	307,030	307,030	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Emergency Telephone System Fund

	FY 17-18 Actual	FY 18-19 ORIGINAL	ESTIMATE	REQUEST	FY 19-20 RECOMM.	ADOPTED
<u>Funding Sources</u>						
Taxes:						
E911 Surcharge						
Total Taxes	613,359	674,553	727,030	695,476	695,476	
Intergovernmental	361,779	52,465	131,613	27,553	27,553	-
Interest Earnings	11,200	-	18,724	-	-	-
Fund Balance	-	-	-	401,094	401,094	-
Total Revenues	986,338	727,018	877,367	1,124,123	1,124,123	-
Beginning Fund Balance	655,502	883,829	883,829	1,065,769	1,065,769	-
Total Available Resources	1,641,840	1,610,847	1,761,196	2,189,892	2,189,892	-
<u>Expenditures</u>						
Personal Services	100,571	120,668	104,582	45,814	45,814	-
Maintenance Service	25,584	9,000	25,330	90,000	90,000	-
Other Purchased Services	227,040	320,000	193,161	335,000	335,000	-
Travel/Training	-	20,000	-	20,000	20,000	-
Materials & Supplies	8,211	40,000	8,869	20,100	20,100	-
Equipment	306,021	-	275,472	600,000	600,000	-
Aid to the Government Agencies	23,526	52,465	23,526	13,209	13,209	-
Public Safety Expenditures	690,953	562,133	630,940	1,124,123	1,124,123	-
Debt	67,058	67,024	64,487	-	-	-
Total Expenditures/Uses	758,011	629,157	695,427	1,124,123	1,124,123	-
Ending Fund Balance	883,829	981,690	1,065,769	1,065,769	1,065,769	-
Total Commitments & Fund Balance	1,641,840	1,610,847	1,761,196	2,189,892	2,189,892	-

REVENUE SOURCES & EXPENDITURE USES

	FY 2019 Adopted	FY 2020 Recommended	FY19-20 Change \$	FY19-20 Change %	FY19-20 % of Total Budget
Property Tax	261,783,969	276,848,826	15,064,857	5.8%	60.9%
Sales Tax	66,352,947	68,650,248	2,297,301	3.5%	15.1%
Other Tax	1,030,000	1,245,000	215,000	20.9%	0.3%
Licenses & Permits	850,913	820,140	(30,773)	-3.6%	0.2%
Intergovernmental	42,750,014	44,422,311	1,672,297	3.9%	9.8%
Charges for Services	22,488,819	22,843,057	354,238	1.6%	5.0%
Earnings on Investments	2,605,500	3,479,000	873,500	33.5%	0.8%
Other Revenues	8,417,558	10,270,563	1,853,005	22.0%	2.3%
Other Financing Sources	6,183,703	6,314,731	131,028	2.1%	1.4%
Fund Balance	13,850,733	19,343,127	5,492,394	39.7%	4.3%
Total Revenue Sources	426,314,156	454,237,003	27,922,847	6.5%	
Personal Services	145,957,531	153,151,918	7,194,387	4.9%	33.7%
Professional & Technical Services	9,226,658	9,875,985	649,327	7.0%	2.2%
Purchased Property Services	5,496,422	5,872,200	375,778	6.8%	1.3%
Other Purchased Services	14,060,631	15,064,647	1,004,016	7.1%	3.3%
Training & Conferences	919,163	912,040	(7,123)	-0.8%	0.2%
Materials & Supplies	15,962,534	17,041,338	1,078,804	6.8%	3.8%
Other Operating Costs	12,034,520	13,100,704	1,066,184	8.9%	2.9%
PY Encumbrances	1,800,000	1,800,000	-	0.0%	0.4%
Contingency	8,487,759	11,222,314	2,734,555	32.2%	2.5%
Capital Outlay	931,911	815,256	(116,655)	-12.5%	0.2%
Existing/Committed Debt Service	62,669,850	71,608,305	8,938,455	14.3%	15.8%
Payments to Other Agencies	145,685,227	150,544,958	4,859,731	3.3%	33.1%
Other Financing Uses	3,081,950	3,227,338	145,388	4.7%	0.7%
Total Expenditure Uses	426,314,156	454,237,003	27,922,847	6.5%	

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
<u>PERSONAL SERVICES</u>						
Animal Services	1,148,325	1,178,011	1,117,804	1,452,063	1,346,281	-
Interagency Communications	173,319	175,759	174,485	252,903	180,191	-
Sheriff	36,067,905	38,829,198	37,955,407	42,616,179	41,127,264	-
Emergency Services	14,500,080	15,761,026	15,692,089	16,844,257	16,023,415	-
Environmental Assist. & Prot.	1,938,000	2,041,984	1,851,925	2,034,651	2,034,651	-
Inspections	1,275	1,800	1,300	1,800	1,800	-
Public Health	16,193,838	18,509,985	16,304,220	20,783,618	19,136,144	-
Social Services	27,462,214	30,205,430	27,264,627	31,537,840	31,030,448	-
Youth Services	-	15,000	15,000	15,000	15,000	-
N.C. Cooperative Extension	338,274	417,448	289,868	380,523	380,523	-
Library	5,336,840	5,780,910	5,924,384	6,072,363	6,029,631	-
Parks & Recreation	4,340,197	4,699,497	4,429,742	4,893,464	4,880,004	-
Housing	430,369	430,297	470,207	612,514	612,514	-
Budget & Management	478,528	482,636	462,664	489,987	489,987	-
Management Info. Services	3,424,018	3,776,069	3,656,840	3,974,933	3,974,933	-
Finance	2,030,957	2,037,225	2,090,456	2,144,683	2,144,319	-
General Services	5,626,238	6,137,454	5,605,150	6,201,409	6,201,393	-
Human Resources	772,383	800,206	901,520	1,009,387	1,009,387	-
MapForsyth	504,466	616,398	518,599	605,440	605,440	-
Airport	-	-	343,673	720,921	720,921	-
Attorney	1,649,480	1,593,538	1,579,440	1,656,697	1,656,697	-
Board of Elections	646,578	750,243	552,316	785,740	785,340	-
Co. Commissioners & Mngr.	1,058,043	1,098,049	1,041,348	1,083,320	1,083,320	-
Register of Deeds	1,166,257	1,239,546	1,161,438	1,286,471	1,286,471	-
Tax Administration	4,298,888	4,658,346	4,420,580	4,854,913	4,839,913	-
Non-Departmental	3,231,446	4,721,476	4,733,662	8,459,387	5,555,931	-
Total Personal Services	132,817,918	145,957,531	138,558,744	160,770,463	153,151,918	-
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Animal Services	139,043	87,790	30,108	49,850	49,850	-
Sheriff	4,348,993	5,167,700	5,210,812	5,342,902	5,340,902	-
Emergency Services	68,022	117,003	76,400	120,748	120,748	-
Environmental Assist. & Prot.	1,233	1,710	10,330	1,710	1,710	-
Medical Examiner	343,400	352,600	347,750	349,500	349,500	-
Public Health	648,007	780,253	730,185	776,782	757,616	-
Social Services	122,859	226,000	241,000	281,110	256,110	-
N.C. Cooperative Extension	-	1,000	350	800	775	-
Library	-	20,966	20,966	20,966	20,966	-
Parks & Recreation	193,977	211,750	210,954	244,800	243,750	-
Budget & Management	635	650	635	650	650	-
Finance	101,055	190,000	188,500	200,500	200,500	-
General Services	1,131,814	1,172,000	1,168,425	1,585,135	1,269,500	-
Human Resources	32,575	40,000	32,512	40,000	40,000	-
Airport	-	-	17,055	13,000	5,000	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	
<u>PROFESSIONAL & TECH. SVCS. (Contd.)</u>						
Attorney	-	3,500	-	3,500	3,500	-
Board of Elections	106,429	287,736	482,684	638,908	638,908	-
Co. Commissioners & Mngr.	-	2,000	-	2,000	2,000	-
Tax Administration	405,871	489,000	462,000	489,000	489,000	-
Non-Departmental	83,200	75,000	85,000	85,000	85,000	-
Total Prof. & Tech Services	7,727,113	9,226,658	9,315,666	10,246,861	9,875,985	-
<u>PURCHASED PROPERTY SERVICES</u>						
Animal Services	21,422	31,248	14,592	31,700	31,700	-
Interagency Communications	695,490	703,365	660,880	674,147	664,926	-
Sheriff	432,733	572,871	582,008	631,317	602,667	-
Emergency Services	188,487	246,037	233,590	243,148	243,248	-
Environmental Assist. & Prot.	13,366	9,020	9,020	9,020	9,020	-
Public Health	114,486	175,365	142,622	150,996	144,624	-
Social Services	55,419	46,000	44,000	43,000	43,000	-
N.C. Cooperative Extension	5,097	11,036	8,764	10,940	10,190	-
Library	179,634	168,094	148,794	142,871	131,575	-
Parks & Recreation	673,494	768,685	681,903	817,505	776,020	-
Housing	50	-	-	-	-	-
Budget & Management	144	200	128	200	200	-
Management Info. Services	537,986	583,815	501,100	691,800	672,105	-
Finance	60	1,000	225	1,000	1,000	-
General Services	1,794,723	1,989,885	1,865,999	2,190,202	2,093,950	-
Human Resources	515	750	350	350	350	-
MapForsyth	177	180	180	180	180	-
Airport	-	-	144,970	346,380	338,380	-
Attorney	-	4,260	-	60	60	-
Board of Elections	124,531	156,015	129,988	83,759	81,259	-
Co. Commissioners & Mngr.	78	850	-	-	-	-
Register of Deeds	19,789	24,000	20,000	26,000	24,000	-
Tax Administration	1,651	3,746	2,216	3,746	3,746	-
Total Purchased Prop. Svcs.	4,859,332	5,496,422	5,191,329	6,098,321	5,872,200	-
<u>OTHER PURCHASED SERVICES</u>						
Animal Services	341,437	624,171	608,798	634,930	634,430	-
Interagency Communications	16,123	221,188	186,670	113,410	111,910	-
Sheriff	2,605,778	3,108,153	3,196,318	3,420,465	3,200,930	-
Emergency Services	431,573	890,055	911,049	931,261	931,261	-
Court Services	500,091	575,462	485,720	597,240	384,167	-
Environmental Assist. & Prot.	23,990	29,075	23,825	42,795	27,225	-
Centerpoint Human Services	-	-	111,194	312,500	262,500	-
Public Health	460,253	743,256	478,000	782,176	670,366	-
Social Services	976,051	1,133,290	1,344,940	1,462,847	1,445,547	-
Youth Services	268,644	301,280	170,000	300,000	300,000	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		Request	FY 19-20		
	Actual	Original	Estimate		Recommend	Adopted	
<u>OTHER PURCHASED SERVICES (Contd.)</u>							
N.C. Cooperative Extension	399,910	409,145	443,851	482,680	480,180	-	
Library	479,358	545,984	489,564	603,495	544,070	-	
Parks & Recreation	448,059	625,665	509,639	603,555	581,455	-	
Housing	39,666	101,161	61,786	287,517	286,017	-	
Budget & Management	34,936	41,000	1,000	41,000	41,000	-	
Management Info. Services	1,445,406	1,568,916	1,518,700	1,864,711	1,817,271	-	
Finance	222,339	273,050	277,974	298,800	298,800	-	
General Services	824,363	835,579	899,696	904,087	898,872	-	
Human Resources	121,112	212,600	204,509	214,822	213,322	-	
MapForsyth	1,795	7,800	7,800	23,800	23,800	-	
Airport	-	-	32,757	74,420	69,520	-	
Attorney	10,295	17,300	13,497	13,496	13,496	-	
Board of Elections	118,062	168,974	108,667	126,462	125,462	-	
Co. Commissioners & Mngr.	37,725	50,400	43,200	59,850	59,850	-	
Register of Deeds	69,552	77,900	77,600	85,800	80,800	-	
Tax Administration	1,233,108	1,499,227	1,503,083	1,787,396	1,562,396	-	
Total Other Purchased Svcs.	11,109,626	14,060,631	13,709,837	16,069,515	15,064,647	-	
<u>TRAINING & CONFERENCE</u>							
Animal Services	3,966	7,106	2,300	10,871	9,101	-	
Interagency Communications	762	6,100	4,350	3,000	3,000	-	
Sheriff	94,768	143,529	143,500	210,257	151,274	-	
Emergency Services	44,511	66,620	59,800	71,625	69,215	-	
Court Services	-	2,000	2,000	2,000	2,000	-	
Environmental Assist. & Prot.	21,548	30,028	31,409	33,049	31,839	-	
Inspections	377	1,300	500	1,300	1,300	-	
Public Health	145,243	228,099	101,856	274,454	173,732	-	
Social Services	44,226	105,000	92,500	112,500	108,500	-	
N.C. Cooperative Extension	13,374	20,540	25,547	31,042	23,572	-	
Library	24,041	25,625	22,793	43,449	29,005	-	
Parks & Recreation	5,481	19,700	9,000	19,850	17,650	-	
Housing	6,266	6,450	6,150	9,750	8,700	-	
Budget & Management	5,284	11,000	5,934	11,000	11,000	-	
Management Info. Services	10,614	25,250	11,450	20,250	20,250	-	
Finance	21,605	48,000	33,000	48,650	48,650	-	
General Services	10,354	14,750	15,735	23,015	14,808	-	
Human Resources	1,620	12,365	8,050	16,865	16,640	-	
MapForsyth	7,461	10,751	10,751	10,751	10,751	-	
Airport	-	-	9,900	19,630	16,000	-	
Attorney	8,679	12,190	8,911	17,300	17,300	-	
Board of Elections	12,011	19,880	8,028	17,633	17,633	-	
Co. Commissioners & Mngr.	36,477	50,500	43,500	61,200	61,200	-	
Register of Deeds	1,043	1,300	986	1,300	1,300	-	
Tax Administration	39,302	51,080	49,080	47,620	47,620	-	
Total Training & Conference	559,013	919,163	707,030	1,118,361	912,040	-	

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		FY 19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>MATERIALS & SUPPLIES</u>						
Animal Services	151,935	172,113	123,116	171,490	170,640	-
Interagency Communications	62,538	121,675	93,700	111,748	104,598	-
Sheriff	1,761,177	2,083,458	2,271,649	3,104,643	2,590,000	-
Emergency Services	977,319	1,119,685	1,066,046	1,247,441	1,165,641	-
Court Services	488	600	600	600	600	-
Environmental Assist. & Prot.	28,357	50,855	52,680	53,680	50,855	-
Public Health	3,907,639	4,325,943	4,034,153	4,541,800	4,273,032	-
Social Services	313,525	513,745	587,666	569,475	574,550	-
Youth Services	343	500	400	500	500	-
N.C. Cooperative Extension	98,745	155,012	124,388	143,765	141,030	-
Library	1,139,625	1,177,212	1,143,958	1,391,568	1,207,700	-
Parks & Recreation	1,532,717	1,561,125	1,353,415	1,568,910	1,556,470	-
Housing	3,359	3,100	1,940	6,600	6,350	-
Budget & Management	2,964	3,100	1,383	3,250	3,250	-
Management Info. Services	287,361	442,300	349,460	519,000	451,500	-
Finance	17,424	16,500	11,500	18,000	18,000	-
General Services	3,529,871	4,038,210	3,915,965	4,414,474	4,120,793	-
Human Resources	24,358	35,325	32,325	39,300	38,100	-
MapForsyth	7,249	5,210	5,210	5,210	5,210	-
Airport	-	-	198,045	416,800	407,600	-
Attorney	17,793	23,131	6,509	17,760	17,760	-
Board of Elections	25,805	23,912	51,641	27,254	25,754	-
Co. Commissioners & Mngr.	21,626	29,500	24,803	26,850	26,850	-
Register of Deeds	6,581	21,850	19,893	24,170	24,170	-
Tax Administration	26,340	38,473	35,523	83,945	60,385	-
Total Materials & Supplies	13,945,139	15,962,534	15,505,968	18,508,233	17,041,338	-
<u>OTHER OPERATING COSTS</u>						
Animal Services	56,405	36,450	793	35,020	35,020	-
Interagency Communications	177	19,336	9,354	12,734	12,734	-
Sheriff	664,107	605,800	598,330	626,735	596,045	-
Emergency Services	168,842	204,525	194,575	201,125	198,125	-
Court Services	-	20,000	20,000	-	-	-
Environmental Assist. & Prot.	6,779	11,600	3,210	10,210	10,210	-
Public Health	542,753	375,708	91,626	586,511	338,302	-
Social Services	9,045,677	10,094,204	11,547,207	11,348,932	10,998,932	-
Aging Services	-	1,500	-	1,500	1,500	-
Youth Services	63	-	-	-	-	-
N.C. Cooperative Extension	11,221	17,530	13,657	14,552	14,252	-
Library	22,850	38,640	24,455	37,455	37,455	-
Parks & Recreation	171,370	171,870	144,114	307,820	307,570	-
Housing	14,057	19,590	20,970	19,900	19,650	-
Budget & Management	50	2,000	511	1,500	1,500	-
Management Info. Services	10,390	17,400	16,390	14,600	14,790	-
Finance	5,244	8,605	7,300	8,300	8,300	-
General Services	88,529	87,600	87,392	143,328	141,808	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
<u>OTHER OPERATING COSTS (Contd.)</u>						
Human Resources	12,846	24,320	24,414	25,597	25,154	-
MapForsyth	1,980	4,000	4,000	4,000	4,000	-
Airport	-	-	27,220	44,697	44,697	-
Attorney	5,482	11,908	4,505	12,600	12,600	-
Board of Elections	1,145	16,165	1,225	13,225	13,225	-
Co. Commissioners & Mngr.	5,099	8,200	5,600	7,500	7,500	-
Register of Deeds	922	2,550	761	3,250	3,250	-
Tax Administration	114,256	55,615	58,735	71,755	71,755	-
Non-Departmental	177,384	179,404	166,847	182,330	182,330	-
Total Other Operating Costs	11,127,628	12,034,520	13,073,191	13,735,176	13,100,704	-
<u>PRIOR YEAR ENCUMBRANCES</u>						
Non-Departmental	-	1,800,000	-	1,800,000	1,800,000	-
Total PY Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
<u>CONTINGENCY</u>						
Debt	-	5,852,479	-	8,901,047	8,901,047	-
Sheriff	-	612,747	-	4,124,960	372,500	-
Environmental Assist. & Prot.	-	-	-	4,000	4,000	-
CenterPoint	-	886,033	917,504	125,000	108,313	-
NC Cooperative Extension	-	26,500	-	26,500	26,500	-
Library	-	10,000	65,000	25,000	25,000	-
Parks & Recreation	-	-	-	160,000	160,000	-
Airport	-	-	718,866	491,224	524,954	-
Non-Departmental	-	1,100,000	-	1,100,000	1,100,000	-
Total Contingency	-	8,487,759	1,701,370	14,957,731	11,222,314	-
<u>PROPERTY</u>						
Animal Services	-	17,000	6,475	13,200	10,100	-
Interagency Communications	16,254	-	-	-	-	-
Sheriff	316,205	120,786	123,350	665,162	252,462	-
Emergency Services	129,877	56,175	56,175	253,700	10,000	-
Environmental Assist. & Prot.	46,231	23,200	23,200	34,000	17,000	-
Public Health	2,590	38,000	19,246	76,382	-	-
Social Services	-	-	-	109,500	109,500	-
Library	9,200	-	-	13,564	7,064	-
Parks & Recreation	237,267	136,000	146,585	477,000	115,500	-
Management Info. Services	70,805	455,000	455,000	257,000	100,000	-
General Services	80,326	85,750	92,812	37,900	22,200	-
Airport	-	-	-	40,000	40,000	-
Register of Deeds	-	-	8,191	10,000	10,000	-
Tax Administration	336,856	-	489,000	-	-	-
Total Property	1,245,611	931,911	1,420,034	1,987,408	693,826	-
<u>Capital Projects</u>						
Interagency Communications	-	-	-	91,680	75,680	-
Parks & Recreation	-	-	-	45,750	45,750	-
Human Resources	-	-	-	1,000,000	-	-
Airport	-	-	62,000	-	-	-
Total Capital Projects	-	-	62,000	1,137,430	121,430	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
<u>DEBT SERVICE</u>						
Debt	63,849,198	62,669,850	61,908,852	71,608,305	71,608,305	-
Total Debt Service	63,849,198	62,669,850	61,908,852	71,608,305	71,608,305	-
<u>PAYMENTS TO OTHER AGENCIES</u>						
Emergency Management	362,067	429,520	429,520	408,350	408,350	-
Sheriff	381,581	439,790	433,200	417,550	417,550	-
Emergency Services	250,300	244,800	229,800	229,800	229,800	-
Environmental Assist. & Prot.	213,052	224,685	224,685	163,280	163,280	-
Inspections	346,169	22,350	22,350	238,720	238,720	-
Centerpoint Human Services	1,717,451	2,225,925	2,211,925	2,727,925	2,393,425	-
Public Health	-	-	4,821	28,754	28,754	-
Social Services	-	67,911	67,911	67,911	67,911	-
Aging Services	582,374	624,630	582,374	664,630	624,630	-
Youth Services	697,608	722,608	722,608	697,608	697,608	-
N.C. Cooperative Ext. Svc.	51,575	52,828	52,828	74,400	74,400	-
Forsyth Tech. Comm. College	10,410,494	10,543,201	10,543,201	10,898,373	10,832,344	-
WS/FC School System	122,871,771	124,138,593	124,138,595	172,795,754	128,426,507	-
Housing	20,000	2,762,813	3,203,223	2,945,276	2,635,276	-
Planning	1,473,718	1,551,610	1,543,460	1,597,330	1,597,330	-
Purchasing	113,409	117,550	117,550	119,700	119,700	-
Economic Development	8,412,971	-	-	-	-	-
Special Appropriations	2,053,869	924,413	924,413	2,762,429	994,373	-
Non-Departmental	620,381	592,000	598,040	595,000	595,000	-
Total Payments T/O Ags.	150,578,790	145,685,227	146,050,504	197,432,790	150,544,958	-
<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	26,250	46,950	46,950	42,338	42,338	-
Non-Departmental	5,521,000	1,300,000	-	1,600,000	1,450,000	-
Total Other Financing Uses	7,282,250	3,081,950	1,781,950	3,377,338	3,227,338	-
TOTAL GENERAL FUND	<u>405,101,618</u>	<u>426,314,156</u>	<u>408,924,475</u>	<u>517,710,502</u>	<u>454,115,573</u>	<u>-</u>

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

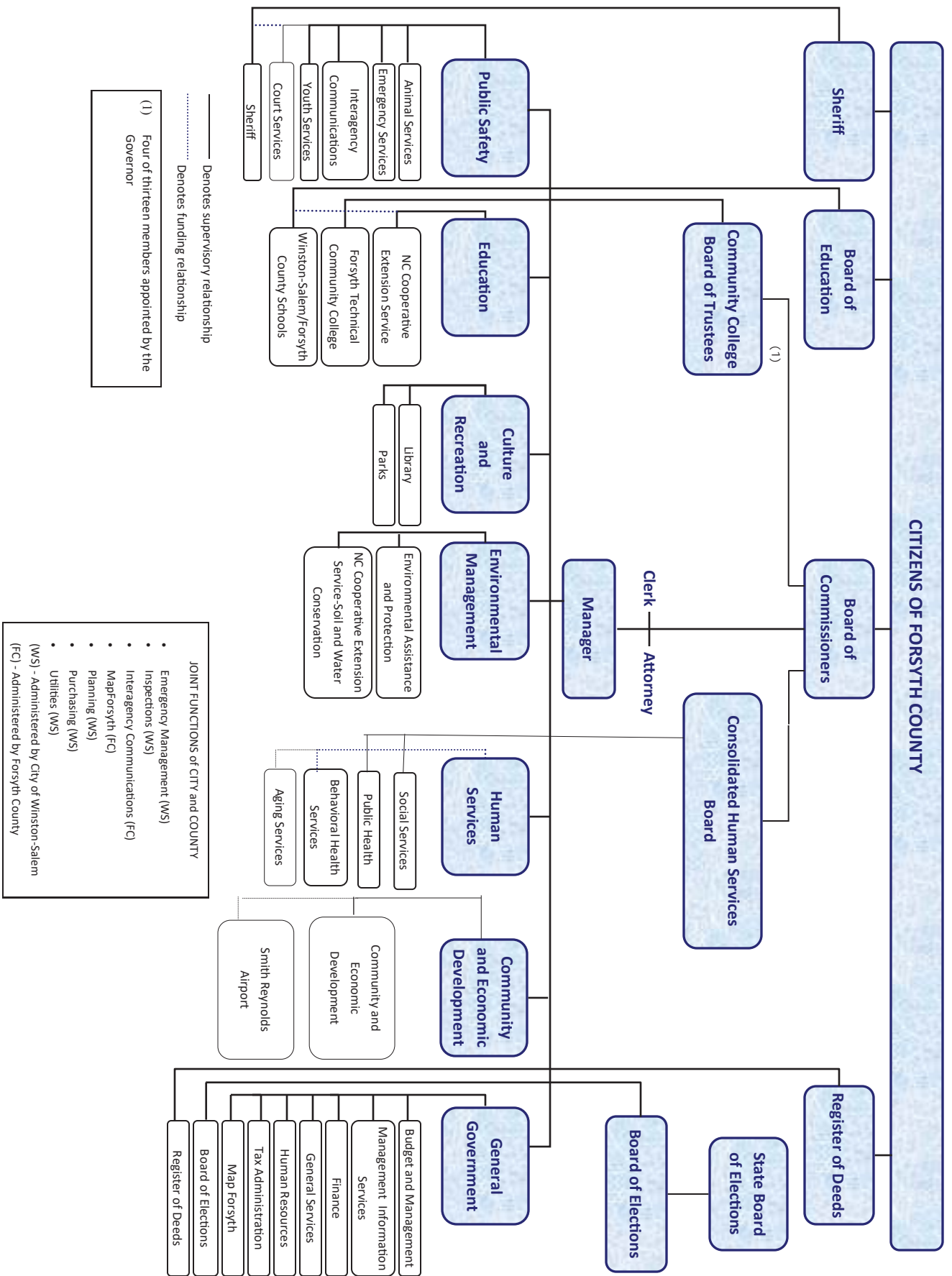
	FY 17 - 18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	
<u>TAXES</u>						
Debt	-	28,559,682	-	36,886,244	36,886,244	-
Non-Departmental	324,087,855	300,607,234	335,871,476	373,642,632	309,857,830	-
Total Taxes	324,087,855	329,166,916	335,871,476	410,528,876	346,744,074	-
<u>LICENSES & PERMITS</u>						
Animal Services	181,234	200,000	175,087	175,000	175,000	-
Sheriff	254,185	230,100	163,961	230,100	230,100	-
Emergency Services	12,510	8,500	9,500	9,500	9,500	-
Environmental Assist. & Prot.	192,174	191,000	181,709	181,000	181,000	-
Public Health	170,799	137,813	155,797	132,541	141,540	-
Register of Deeds	58,525	58,500	57,874	58,500	58,000	-
Non-Departmental	19,130	25,000	10,000	25,000	25,000	-
Total Licenses & Permits	888,557	850,913	753,928	811,641	820,140	-
<u>INTERGOVERNMENTAL</u>						
Debt	2,439,360	6,093,283	6,298,183	6,103,748	6,103,748	-
Interagency Communications	293,746	447,500	325,000	425,446	387,840	-
Sheriff	2,351,450	2,324,999	2,267,805	2,554,286	2,550,713	-
Emergency Services	19,376	-	25,000	-	-	-
Court Services	152,953	158,343	158,343	45,000	45,000	-
Environmental Assist & Protec	682,718	745,196	743,196	743,196	743,196	-
CenterPoint Human Services	121,552	116,000	122,690	120,000	120,000	-
Public Health	6,245,199	6,842,663	7,801,003	6,815,698	6,815,698	-
Social Services	23,338,502	25,075,791	24,699,346	26,686,588	26,494,678	-
Aging Services	162,374	204,630	162,374	204,630	204,630	-
Youth Services	763,108	738,108	713,108	713,108	713,108	-
NC Cooperative Extension Svc	88,567	106,475	66,492	66,850	87,350	-
Library	303,225	392,157	330,069	390,962	390,962	-
Parks and Recreation	336,732	468,047	468,047	538,640	538,015	-
Housing	22,400	27,000	24,050	32,050	27,250	-
General Services	472,624	500,000	445,000	450,000	450,000	-
MapForsyth	213,820	217,822	757,841	205,166	205,166	-
Board of Elections	37,447	-	-	99,957	99,957	-
Non-Departmental	2,211,914	1,942,000	2,349,067	2,095,000	2,095,000	-
Total Intergovernmental	40,257,067	46,400,014	47,756,614	48,290,325	48,072,311	-
<u>CHARGES FOR SERVICES</u>						
Animal Services	65,405	28,700	7,378	9,010	9,010	-
Interagency Communications	67,875	67,875	67,875	67,875	67,875	-
Sheriff	2,297,526	2,765,600	2,484,387	3,363,272	2,684,510	-
Emergency Services	9,514,059	9,827,393	9,625,893	9,808,089	9,808,089	-
Environmental Assist & Protec	2,418	1,000	1,000	1,000	1,000	-
Inspections	542,032	-	-	-	-	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	
<u>CHARGES FOR SERVICES (Contd.)</u>						
Public Health	1,234,316	1,374,577	1,003,770	1,484,281	1,420,781	-
Social Services	297,561	448,776	346,200	383,800	383,800	-
NC Cooperative Extension Svc	10,430	22,750	15,000	22,500	22,500	-
Library	29,921	27,970	27,115	28,275	28,275	-
Parks and Recreation	3,287,313	3,406,200	3,106,320	3,722,100	3,725,400	-
Finance	240,779	218,000	218,400	226,400	226,400	-
General Services	3,870	200	2,922	3,100	3,100	-
Board of Elections	12,832	-	-	-	-	-
Register of Deeds	3,877,271	3,515,600	4,079,213	3,516,100	3,680,100	-
Tax Administration	822,746	784,103	775,000	782,142	782,142	-
Non-Departmental	75	75	75	75	75	-
Total Charges for Services	22,306,429	22,488,819	21,760,548	23,418,019	22,843,057	-
<u>EARNINGS ON INVESTMENTS</u>						
Debt	145	-	-	-	-	-
Public Health	696	-	-	-	-	-
Social Services	105	-	-	-	-	-
Finance	4	-	-	-	-	-
Register of Deeds	19,217	5,500	28,782	5,500	15,000	-
Non-Departmental	2,217,225	2,600,000	2,730,514	3,464,000	3,464,000	-
Total Earnings on Invest.	2,237,392	2,605,500	2,759,296	3,469,500	3,479,000	-
<u>OTHER REVENUES</u>						
Animal Services	12,967	21,350	4,863	6,100	6,100	-
Interagency Communications	28,138	52,689	28,982	42,689	42,689	-
Sheriff	482,730	409,140	588,498	486,740	486,740	-
Emergency Services	1,591,352	1,588,799	1,588,736	1,648,000	1,648,000	-
Environmental Assist & Protec	2,381	530	530	500	500	-
Public Health	7,175,144	3,787,224	3,286,107	3,151,530	3,151,530	-
Social Services	244,515	265,625	225,972	253,800	253,800	-
Youth Services	63	-	-	-	-	-
NC Cooperative Extension Svc	114,215	139,822	93,924	112,905	107,455	-
Library	61,556	59,625	114,195	74,130	74,130	-
Parks and Recreation	689,241	598,200	572,690	636,650	647,350	-
Housing	-	30,374	30,374	30,374	30,374	-
Management Information Svc	101	-	-	-	-	-
Finance	25,266	-	-	-	-	-
General Services	428,966	432,580	471,076	549,723	538,723	-
Human Resources	25	-	-	-	-	-
MapForsyth	450	-	-	-	-	-
Airport	-	-	1,554,486	2,167,072	2,167,072	-
Economic Development	30,373	-	-	-	-	-
Board of Elections	237	-	-	-	-	-
County Commissioners & Man	36	-	-	-	-	-
Register of Deeds	5,163	3,000	4,256	3,000	3,500	-
Tax Administration	254,844	285,600	214,350	342,100	342,100	-
Non-Departmental	400,063	743,000	495,886	770,500	770,500	-
Total Other Revenues	11,547,826	8,417,558	9,274,925	10,275,813	10,270,563	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 17 - 18	FY 18-19		FY 19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>OTHER FINANCING SOURCES</u>						
Debt	3,527,900	-	-	-	-	-
Sheriff	306,389	88,777	72,780	221,530	175,530	-
Library	40,000	-	-	-	-	-
General Services	193,000	-	-	-	-	-
Non-Departmental	2,949,662	2,444,926	2,085,892	2,489,201	2,489,201	-
Total Otr Financing Sources	7,016,951	2,533,703	2,158,672	2,710,731	2,664,731	-
<u>FUND BALANCE</u>						
Debt	-	2,038,539	-	6,492,388	6,492,388	-
Sheriff	-	229,063	-	327,411	327,411	-
Public Health	-	-	-	615,000	615,000	-
Housing	-	-	-	41,577	41,577	-
Register of Deeds	-	22,619	22,619	22,619	22,619	-
Non-Departmental	-	11,560,512	-	11,844,132	11,844,132	-
Total Fund Balance	-	13,850,733	22,619	19,343,127	19,343,127	-
TOTAL GENERAL FUND	<u>408,342,077</u>	<u>426,314,156</u>	<u>420,358,078</u>	<u>518,848,032</u>	<u>454,237,003</u>	<u>-</u>



PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

	FY 17-18 Actual	FY 18-19 Budget Estimate		Request	FY 19-20 Recommend	Adopted
<u>Public Safety</u>						
Animal Services						
Full	21	21	21	25	23	
Part	0	0	0	0	0	
Interagency Communications						
Full	2	2	2	3	2	
Part	0	0	0	0	0	
Sheriff						
Full	540	542	543	578	545	
Part	22	22	22	23	23	
Emergency Services						
Full	224	232	232	246	232	
Part	13	13	13	13	13	
Total Service Area - Full	787	797	798	852	802	
Total Service Area - Part	35	35	35	36	36	
<u>Environmental Management</u>						
Environmental Assistance & Protection						
Full	24	24	24	24	24	
Part	1	1	1	1	1	
Total Service Area - Full	24	24	24	24	24	
Total Service Area - Part	1	1	1	1	1	
<u>Health</u>						
Public Health						
Full	264	266	260	273	265	
Part	16	20	20	15	22	
Total Service Area - Full	264	266	260	273	265	
Total Service Area - Part	16	20	20	15	22	
<u>Social Services</u>						
Social Services						
Full	504	514	512	526	519	
Part	5	5	5	5	5	
Total Service Area - Full	504	514	512	526	519	
Total Service Area - Part	5	5	5	5	5	

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

	FY 17-18 Actual	FY 18-19 Budget Estimate		Request	FY 19-20 Recommend Adopted	
<u>Education</u>						
N.C. Cooperative Extension Service						
Full	18	18	18	18	18	
Part	2	2	2	2	2	
Total Service Area - Full	18	18	18	18	18	
Total Service Area - Part	2	2	2	2	2	
<u>Culture & Recreation</u>						
Library						
Full	88	89	89	91	89	
Part	36	41	41	46	46	
Parks & Recreation						
Full	69	69	69	69	69	
Part	124	124	124	124	124	
Total Service Area - Full	157	158	158	160	158	
Total Service Area - Part	160	165	165	170	170	
<u>Community & Economic Development</u>						
Community and Economic Development						
Full	5	5	6	8	8	
Part	0	0	0	0	0	
Smith Reynolds Airport						
Full	0	0	10	10	10	
Part	0	0	0	0	0	
Total Service Area - Full	5	5	16	18	18	
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 17-18	FY 18-19		FY 19-20		
	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	115	115	115	115	115	
Part	1	1	1	1	1	
Human Resources						
Full	10	10	12	12	12	
Part	0	0	0	0	0	
MapForsyth						
Full	7	7	7	7	7	
Part	0	0	0	0	0	
Attorney						
Full	15	15	15	15	15	
Part	0	0	0	0	0	
County Commissioners & Manager						
Full	6	7	7	7	7	
Part	0	0	0	0	0	
Total Service Area - Full	223	224	226	226	226	
Total Service Area - Part	1	1	1	1	1	
<u>General Government</u>						
Board of Elections						
Full	8	8	8	9	9	
Part	28	28	28	30	30	
Register of Deeds						
Full	20	20	20	20	20	
Part	1	1	1	1	1	
Tax Administration						
Full	73	73	73	73	73	
Part	1	1	1	1	1	
Total Service Area - Full	101	101	101	102	102	
Total Service Area - Part	30	30	30	32	32	
Grand Total						
Full-Time Positions	2,083	2,107	2,113	2,199	2,132	
Part-Time Positions	250	259	259	262	269	

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

Departmental Changes:

Animal Services submitted an Alternate Service Level request for four Full-Time positions - two Animal Services Officers (sworn) and two Animal Care Officers (non-sworn). The FY20 Recommended Budget includes one additional Animal Services Officer and one additional Animal Care Officer.

The Sheriff's Office requested several positions for FY20. A complete description of these requests can be found in the Alternate Service Level section of the appendices. The FY20 Recommended Budget includes two additional Full-Time deputies - one for Field Services and one for Clemmons - as well as a Part-Time Senior Office Assistant for LEDC Records.

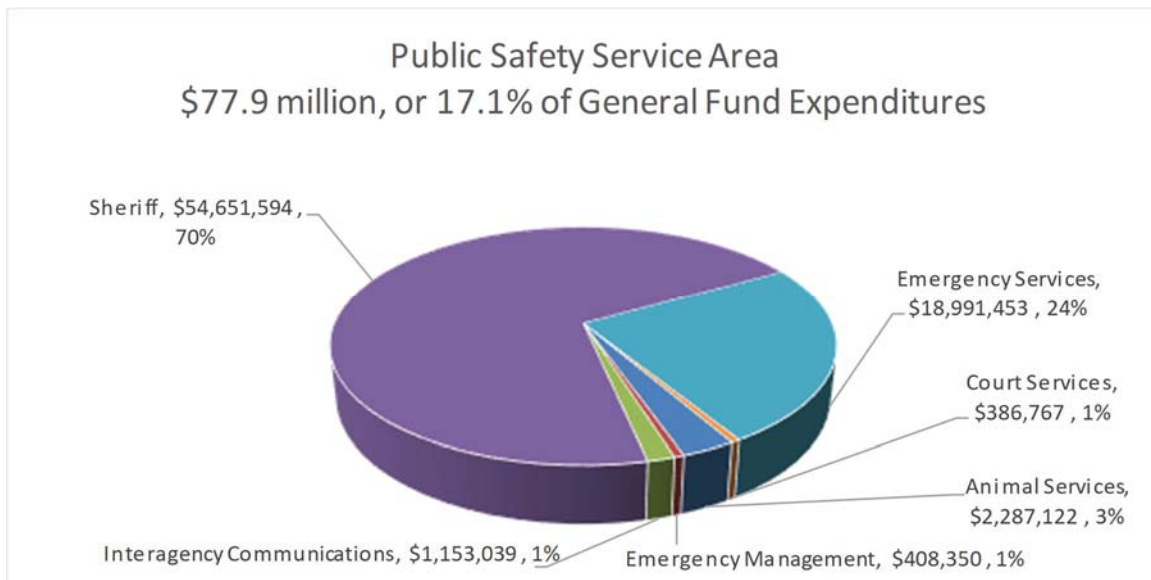
Three Full-Time positions were added to Public Health for the Stepping Up Initiative as part of the FY20 Recommended Budget. A Part-Time position in Stepping Up was reclassified to a Full-Time position as well. In addition to the Stepping Up positions, a Public Health Educator was added to combat the Opioid crisis.

The FY20 Recommended Budget includes the addition of four Full-Time Income Maintenance Caseworkers and one Full-Time Senior Social Work Supervisor and two Full-Time Senior Social Workers for Child Protective Services. The department submitted requests for additional positions in CPS, Adult Services and Foster Care that were not included in the FY20 Recommended Budget.

The FY20 Recommended Budget includes the addition of five Part-Time Library Tech Page positions to complete their initial - partially filled - request that was submitted in FY19 for ten Part-Time Library Tech Page positions.



PUBLIC SAFETY SERVICE AREA



Operating Goals & Objectives:

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

- a. Meeting the law enforcement needs of the unincorporated areas of the County, as well as several municipalities through the Sheriff's Office which patrols, investigates crime, executes court orders, serves papers and eviction notices, and collects judgments.
- b. Providing School 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 SERVICES

Department Mission: The Department of Animal Services 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:

- Promote animal welfare through education and enforcement activity
- Enhance the County's livability, public health, and safety by effectively and efficiently responding to complaints and implementing strategies to achieve reasonable expectations of the community
- Reduce euthanasia rate through partnership with the Forsyth County and other partnerships. Promoting licensing and microchipping pets and issue spay/neuter vouchers
- Promote public health through the Public Health Department with an effective plan and response to rabies Services and public safety through the Patrol Division

Program Descriptions:

Administration - responsible for developing policies and procedures, providing budget, financial Services and oversight for the overall operations of the department. In conjunction with the Animal Protection and Services 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 Services requirements of animal ownership in Forsyth County. Officers also address rabies Services 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. Animal Services is partnering with the Forsyth Humane Society to manage sheltering and the adoption program for dogs/cats through a contractual agreement.

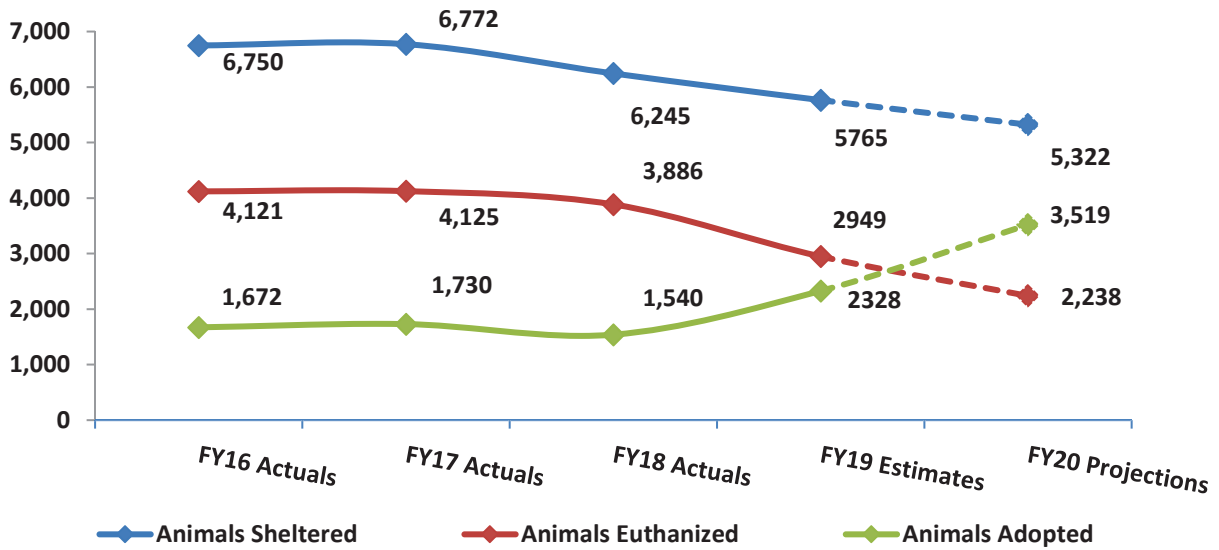
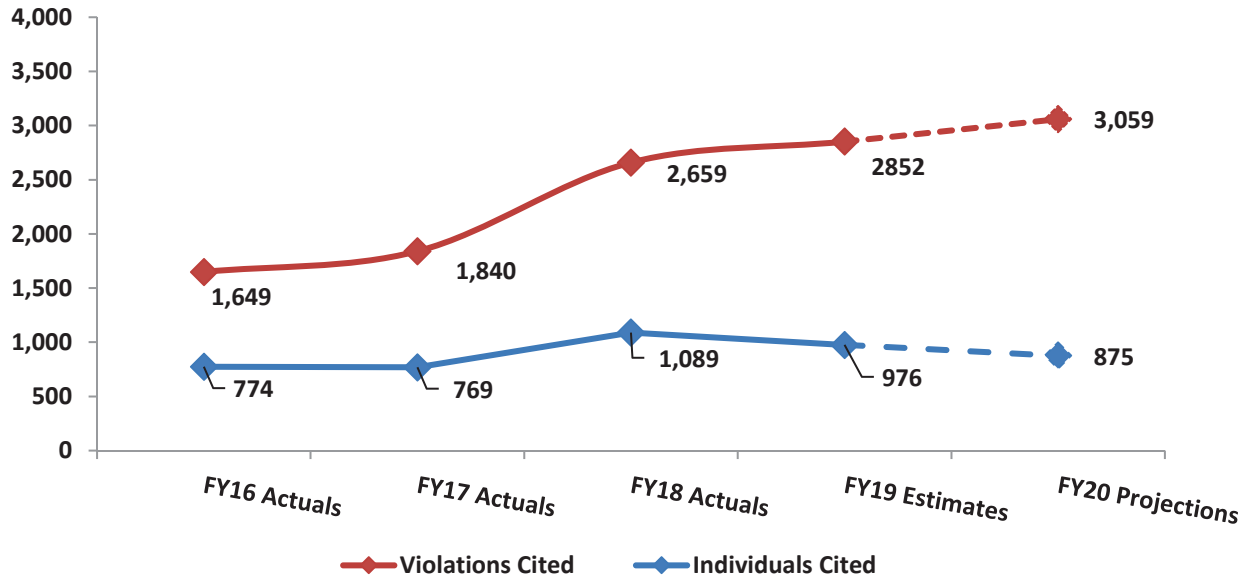
Current Initiatives:

- Enforce tethering ordinance, and offer alternatives to tethering through education on expectations of pet care and county ordinances.
- Create Focus Patrols to improve priority response and enhance efficient response to complaints. Maintain Trapping Program (feline response), and achieve timely appeal process.
- Partnering with Forsyth Humane Society to offer low-cost microchipping for pets and providing spay/neuter vouchers at rabies clinics, to the utilization of Data Max.
- Meet and exceed State requirements for low-cost rabies clinics. Promote the registration of dogs and cats in the community by the utilization of Data-Max. Impoundment of stray and feral animals. Develop a system to run the rabies vaccine and license renewal concurrently.
- Maintain and continue to improve strong and effective working relationships with advocacy groups to enhance similar goals and objectives.
- Effectively manage the contract with Forsyth Humane Society in order to maximize County resources to accomplish goals around Custody and Care and enforcement of County ordinances.
- Develop better data and measures to share with County Management and Advisory Board to demonstrate an improved response to telephone calls.

Budget Highlights: The FY20 Recommended Budget for Animal Services is \$2,287,122, an increase of \$133,233, or 6.2% over the FY19 Adopted Budget and is an overall net County dollar increase of \$193,173, or 10.2% over FY19. The primary driver of the net County dollar increase is the addition of two Full-Time positions (one sworn Animal Services Officer and one non-sworn Animal Care Officer) which are being recommended to enhance Animal Services' ability to meet the growing demand of service to the County.

ANIMAL SERVICES

Performance Measures:



PROGRAM SUMMARY

	FY 17-18		FY 18-19		FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	390,173	471,101	385,265	479,140	478,640	-
Patrol	745,611	837,481	819,283	1,095,386	983,884	-
Custody & Care	726,749	845,307	699,438	824,598	824,598	-
Total	<u>1,862,533</u>	<u>2,153,889</u>	<u>1,903,986</u>	<u>2,399,124</u>	<u>2,287,122</u>	-

ANIMAL SERVICES

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	764,449	792,231	767,002	945,965	878,685	-
Employee Benefits	383,876	385,780	350,802	506,098	467,596	-
Total Personal Services	1,148,325	1,178,011	1,117,804	1,452,063	1,346,281	-
Operating Expenditures						
Professional Fees	139,043	87,790	30,108	49,850	49,850	-
				<i>Vet fees, temporary help in shelter, pet licensing</i>		
Maintenance Service	17,163	26,000	9,392	26,250	26,250	-
				<i>Solid waste disposal, equipment repair on traps, radios, & other equipment</i>		
Rent	21	100	-	100	100	-
				<i>Rental equipment for hearing tribunal</i>		
Utility Services	4,238	5,148	5,200	5,350	5,350	-
				<i>Water/sewer service</i>		
Other Purchased Services	341,437	624,171	608,798	634,930	634,430	-
				<i>Insurance premiums, cellular phone service, DataMax contract, bank service charges, Humane Society Contract</i>		
Training & Conference	3,966	7,106	2,300	10,871	9,101	-
				<i>Ongoing training for shelter staff & recertification of existing ACO's; certification of new ACO's</i>		
General Supplies	32,766	53,090	25,554	55,640	54,790	-
				<i>Uniforms, office supplies, janitorial supplies, radios, vests, officer safety equip., traps, other small equipment</i>		
Energy	60,713	82,180	73,498	79,000	79,000	-
				<i>Electricity and natural gas costs</i>		
Operating Supplies	58,456	36,843	24,064	36,850	36,850	-
				<i>Animal food, tags, medical and veterinary supplies</i>		
Other Operating Costs	56,405	36,450	793	35,020	35,020	-
				<i>Insurance claims, memberships & dues</i>		
Total Operating Exps.	714,208	958,878	779,707	933,861	930,741	-
Capital Outlay	-	17,000	6,475	13,200	10,100	-
TOTAL EXPENDITURES	<u>1,862,533</u>	<u>2,153,889</u>	<u>1,903,986</u>	<u>2,399,124</u>	<u>2,287,122</u>	-
Cost-Sharing Expenses	252,188	251,749	52,160	156,431	156,431	-
REVENUES	<u>259,606</u>	<u>250,050</u>	<u>187,328</u>	<u>190,110</u>	<u>190,110</u>	-
POSITIONS (FT/PT)	31/1	21/0	21/0	25/0	23/0	



EMERGENCY MANAGEMENT

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

Program Descriptions:

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

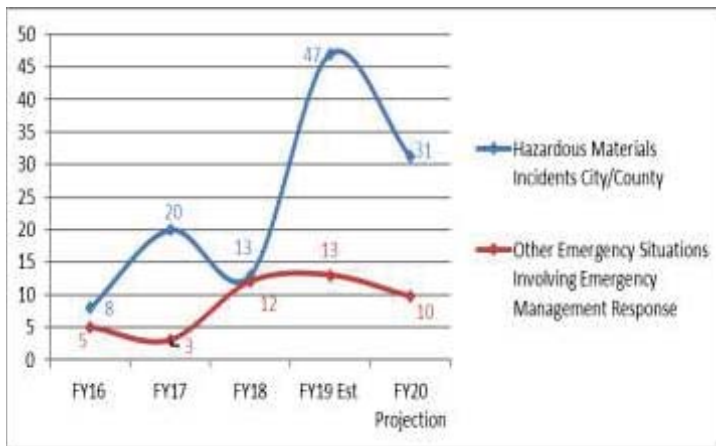
National Incident Management System (NIMS) for municipal and county emergency response and recovery.

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

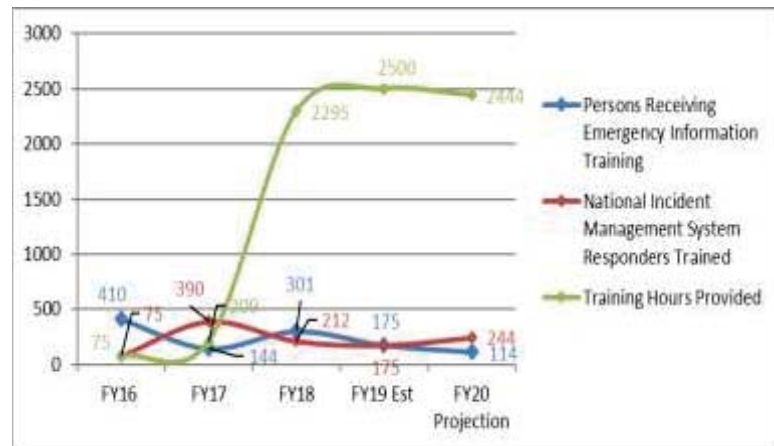
Emergency Management is a joint City/County agency administered by the City of Winston-Salem. For more information, please visit:

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

Key Performance Measures:



Emergency Responses



Trainings

5
Number of multi-agency disaster simulations without volunteers

2
With volunteers

PROGRAM SUMMARY

	FY 17-18		FY 18-19		FY 19-20
	Actual	Original	Estimate	Request	Recommend Adopted
Emergency Management	237,957	291,290	291,290	275,670	275,670
Hazmat Response	124,110	138,230	138,230	132,680	132,680
Total County Share	362,067	429,520	429,520	408,350	408,350 -



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
- Continue to discover new technological advancements in communications for the public safety community

- Develop a plan to replace the Public Safety Radio System in collaboration with the City of Winston-Salem and other agencies

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

Current Initiatives:

- Continuously monitor performance of the Public Safety Radio System to ensure reliability.
- Assist external radio system upgrade consultant with needs assessment for all departments.

Budget Highlights: The FY20 Recommended Budget reflects a net County dollar decrease of \$24,724, or -3.6% from the FY19 Adopted Budget. On the expenditure side, this reflects a decrease of \$94,384 or -7.6% from the FY19 Adopted Budget and is primarily driven by reductions in Other Contractual Services due to the twofold effect of encumbering three of the four phases of the radio system upgrade needs assessment contract in FY19, leaving a smaller obligation share for FY20 and eliminating funding for part-time labor which was not used in FY19. Secondary drivers include reductions in Maintenance Services reflecting reductions in the Motorola service contract as well as funding levels in other maintenance areas based on historic spending. The recommended revenue is \$498,404 which is a decrease of \$69,660 or -12.3% from the FY19 Adopted Budget. This decrease is primarily due to a projected decrease in revenue from the City of Winston-Salem. Capital Outlay funds for an Uninterruptable Power Supply at the Winston Tower Master Site as well as for HVAC replacement units at remote tower sites are also included in the recommended budget.

PROGRAM SUMMARY

	FY 17-18 Actual	FY 18-19 Original	FY 18-19 Estimate	Request	FY 19-20 Recommend	Adopted
Interagency Communications	964,663	1,247,423	1,129,439	1,259,622	1,153,039	-
TOTAL EXPENDITURES	<u>964,663</u>	<u>1,247,423</u>	<u>1,129,439</u>	<u>1,259,622</u>	<u>1,153,039</u>	-

INTERAGENCY COMMUNICATIONS

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
Expenditures						
Personal Services						
Salaries & Wages	128,078	130,506	131,789	188,260	134,034	-
Other	-	-	-	-	-	-
Employee Benefits	45,241	45,253	42,696	64,643	46,157	-
Total Personal Services	173,319	175,759	174,485	252,903	180,191	-
Operating Expenditures						
Maintenance Service	632,701	638,275	595,800	607,442	598,221	-
						<i>Maintenance contract for radio system. Non-warranty maintenance @ tower sites & on equipment</i>
Rent	62,789	65,090	65,080	66,705	66,705	-
						<i>Communication tower site leases</i>
Other Purchased Services	16,123	221,188	186,670	113,410	111,910	-
						<i>Insurance premiums, HVAC maintenance at tower sites, fire door inspections, Radio Engineer Contract</i>
Training & Conference	762	6,100	4,350	3,000	3,000	-
General Supplies	22,999	60,875	45,350	50,450	48,300	-
						<i>System parts & supplies</i>
Energy	36,762	44,600	38,750	45,998	45,998	-
						<i>Electricity & natural gas costs at tower sites</i>
Operating Supplies	2,777	16,200	9,600	15,300	10,300	-
Other Operating Supplies	177	19,336	9,354	12,734	12,734	-
						<i>Insurance claims; memberships & dues</i>
Total Operating Exps.	775,090	1,071,664	954,954	915,039	897,168	-
Capital Outlay	16,254	-	-	91,680	75,680	-
TOTAL EXPENDITURES	<u>964,663</u>	<u>1,247,423</u>	<u>1,129,439</u>	<u>1,259,622</u>	<u>1,153,039</u>	-
Cost-sharing Expenses	18,023	14,688	12,936	13,092	13,092	-
REVENUES	<u>389,759</u>	<u>568,064</u>	<u>421,857</u>	<u>536,010</u>	<u>498,404</u>	-
POSITIONS(FT/PT)	2/0	2/0	2/0	3/0	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.

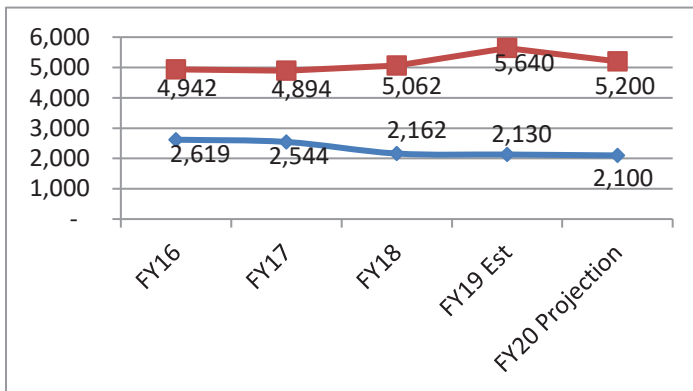
Detention Operations - maintains the jail, provides detention officers, and provides medical and food services for County inmates. The program also provides transportation of inmates and the mentally challenged to various facilities.

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.

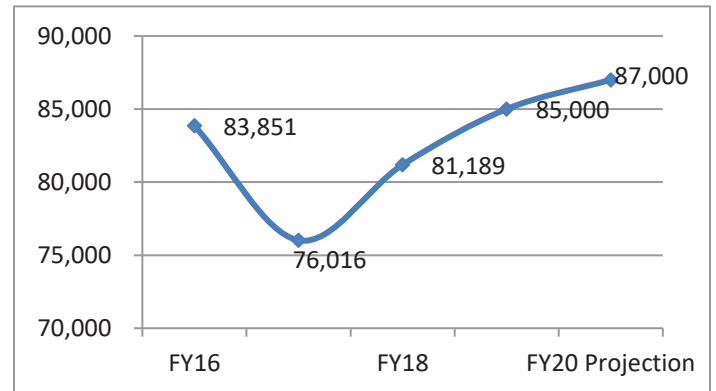
Governor's Highway Safety Program - grant that supports a multi-jurisdiction DWI task force in Forsyth County.

Budget Highlights: The FY20 recommended budget for the Sheriff's Office reflects a net County dollar increase of \$2,560,237, or 5.6% over the FY19 adopted budget. The majority of the increase is due to annualized salary and benefit increases. Other notable increases are in Maintenance Service, General Supplies, and Capital Outlay. There is also a projected increase in revenues due to increases in Other Federal Reimbursements and Unreserved Fund Balance for Detention.

Performance Measures:

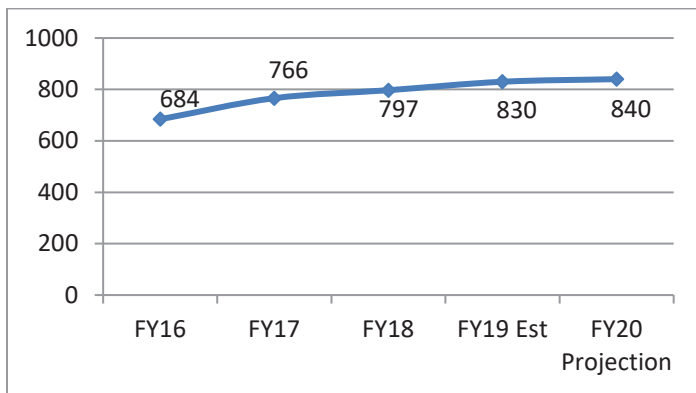


Part I Crimes (blue)/Part II Crimes (red)

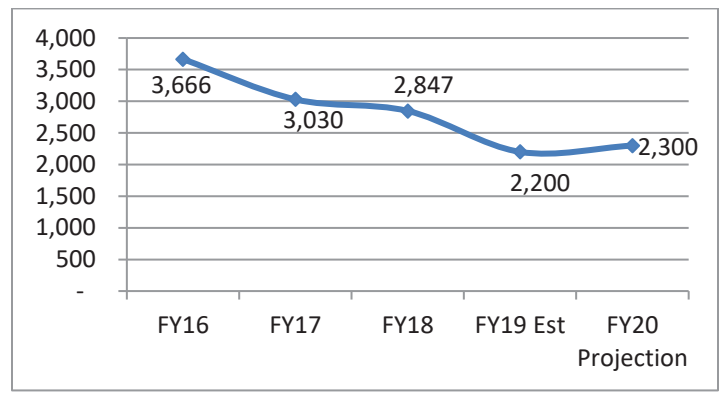


Patrol - Field Service Calls for Service

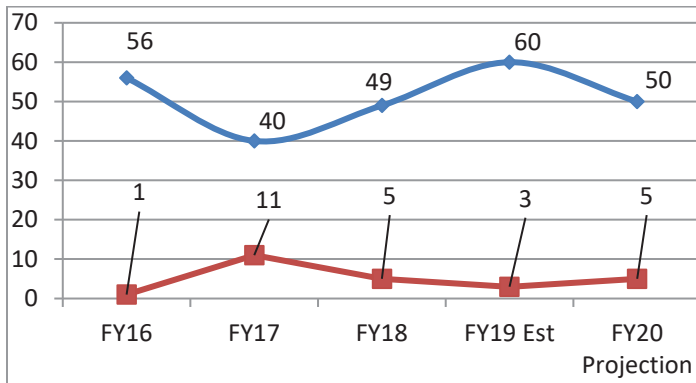
SHERIFF'S OFFICE



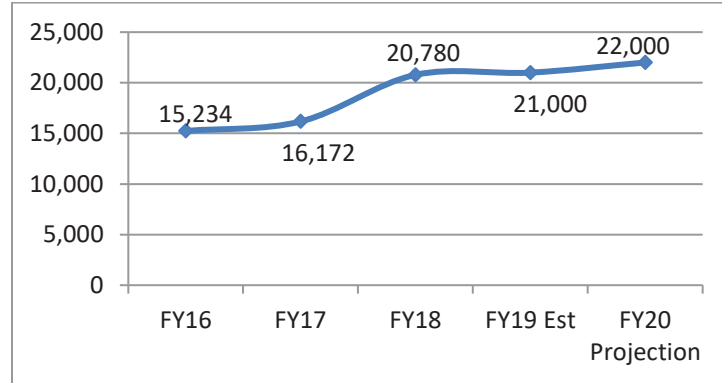
Detention - Average Daily Inmate Population



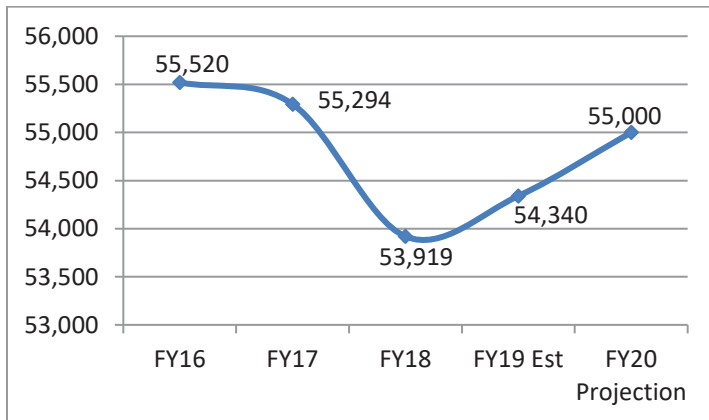
Patrol - Triple Zeros (No deputy available)



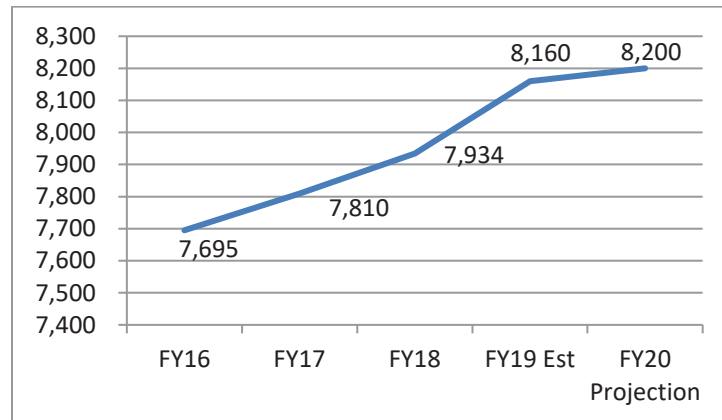
Detention - Inmate Fights (blue)/Assaults on Staff (red)



Detention - Visitors to the LEDC



Judicial - # of Legal Processes Served



Judicial - Court-in-Custody transports

PROGRAM SUMMARY

	FY 17-18		FY 18-19		FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	4,287,786	5,587,355	3,665,355	7,193,511	6,899,410	-
Law Enforcement	15,268,560	16,670,557	17,501,130	22,738,415	16,796,161	-
Detention	26,709,729	29,276,614	29,144,243	30,988,537	30,716,316	-
DEA Forfeiture Purchasing	306,389	16,000	-	102,750	102,750	-
Governor's Highway Safety	100,783	133,506	203,846	136,957	136,957	-
Total	<u>46,673,247</u>	<u>51,684,032</u>	<u>50,514,574</u>	<u>61,160,170</u>	<u>54,651,594</u>	<u>-</u>

SHERIFF'S OFFICE

	FY 17-18	FY 18-19			FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	25,018,931	26,948,784	26,637,568	29,262,118	28,245,469	-
Employee Benefits	11,048,974	11,880,414	11,317,839	13,354,061	12,881,795	-
Total Personal Services	36,067,905	38,829,198	37,955,407	42,616,179	41,127,264	-
<i>Operating Expenditures</i>						
Professional Fees	4,348,993	5,167,700	5,210,812	5,342,902	5,340,902	-
Maintenance Service	174,357	282,536	283,890	313,462	302,617	-
						<i>Fingerprint equip maintenance, software & hardware support on various systems, Const. Services</i>
Rent	5,793	10,110	22,018	20,805	19,800	-
						<i>Space Rental for Joint City-County 911 Challenge and Dixie Classic Fairgrounds</i>
Utility Services	252,583	280,225	276,100	297,050	280,250	-
						<i>Water/sewer costs at Administrative Building & Detention Center</i>
Other Purchased Services	2,605,778	3,108,153	3,196,318	3,420,465	3,200,930	-
						<i>Inmate food contract, insurance premiums, OSSJ maintenance, Verizon air cards for mobile data system</i>
Training & Conference	94,768	143,529	143,500	210,257	151,274	-
						<i>Specialty training, certifications, state mandated training, BLET training</i>
General Supplies	838,624	1,088,447	1,195,817	2,062,653	1,567,434	-
						<i>Ballistic vests, specialty equipment, weapons, uniforms, computer replacements</i>
Energy	460,613	550,880	545,200	565,608	565,538	-
						<i>Electricity & natural gas costs for Detention Center and Sheriff Administration Buildings</i>
Operating Supplies	461,940	444,131	530,632	476,382	457,028	-
						<i>Ammunition, targets, training supplies, protective gloves, spit shields, inmate clothing, bedding, mattresses, etc.</i>
Other Operating Costs	664,107	605,800	598,330	626,735	596,045	-
						<i>Insurance claims, informant pay, memberships & dues</i>
Total Operating Exps.	9,907,556	11,681,511	12,002,617	13,336,319	12,481,818	-
Capital Outlay	316,205	120,786	123,350	665,162	252,462	-
Payments T/O Agencies	381,581	439,790	433,200	417,550	417,550	-
						<i>Payments to City of W-S for property/evidence management and arrestee processing services</i>
Contingency	-	612,747	-	4,124,960	372,500	-
						<i>Market Adjustments</i>
TOTAL EXPENDITURES	<u>46,673,247</u>	<u>51,684,032</u>	<u>50,514,574</u>	<u>61,160,170</u>	<u>54,651,594</u>	-
Cost-Sharing Expenses	2,443,742	2,011,476	2,626,178	2,351,035	2,351,035	-
Contra-Expenses	(111,570)	(109,640)	(16,200)	(90,000)	(90,000)	-
REVENUES	<u>5,692,280</u>	<u>6,047,679</u>	<u>5,577,431</u>	<u>7,183,339</u>	<u>6,455,004</u>	-
POSITIONS (FT/PT)	539/22	542/22	543/22	578/23	545/23	

SHERIFF'S OFFICE

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES - Administration Plus DEA Forfeiture						
<i>Personal Services</i>						
Salaries & Wages	1,807,467	2,280,334	1,894,243	2,409,832	2,408,382	-
Employee Benefits	800,761	999,319	758,711	1,091,110	1,090,870	-
						<i>Longevity for entire Sheriff's Department included in Administration</i>
Total Personal Services	2,608,228	3,279,653	2,652,954	3,500,942	3,499,252	-
<i>Operating Expenditures</i>						
Professional Fees	158,120	133,700	131,712	116,900	116,900	-
						<i>Fitness test/drug/medical exams for new hires, polygraph contract</i>
Maintenance Service	85,033	123,259	128,200	150,545	140,700	-
						<i>Software and hardware support on various systems, Const. Services</i>
Rent	4,293	8,000	12,800	13,775	12,770	-
						<i>Space Rental for 911 Challenge and Recruitment Initiatives</i>
Utility Services	251	225	300	250	250	-
Other Purchased Services	1,164,668	1,461,691	1,483,830	1,655,685	1,518,790	-
						<i>Insurance premiums, OSSI System maintenance</i>
Training & Conference	14,956	42,415	42,800	64,896	43,574	-
						<i>Specialty training, recertifications, state mandated training</i>
General Supplies	339,333	392,257	463,138	997,889	732,314	-
						<i>Specialty equipment, uniforms and computer replacements</i>
Energy	1,007	1,980	2,100	2,050	1,980	-
						<i>Natural gas and electricity costs at Administration Bldg</i>
Operating Supplies	97,330	57,260	126,232	59,465	58,965	-
						<i>Training supplies, safety supplies, office supplies</i>
Other Operating Costs	358,183	411,840	405,600	402,565	401,965	-
						<i>Insurance claims, memberships and dues</i>
Total Operating Exps.	2,223,174	2,632,627	2,796,712	3,464,020	3,028,208	-
Capital Outlay	284,139	98,386	101,050	146,700	102,200	-
Contingency	-	612,747	-	745,000	372,500	-
TOTAL EXPENDITURES	<u>5,115,541</u>	<u>6,623,413</u>	<u>5,550,716</u>	<u>7,856,662</u>	<u>7,002,160</u>	-
Cost-Sharing Expenses	404,512	181,369	388,034	379,942	379,942	-
REVENUES	<u>316,872</u>	<u>17,050</u>	<u>7,718</u>	<u>159,670</u>	<u>113,670</u>	-
POSITIONS (FT/PT)	31/0	32/1	32/1	33/1	33/1	

SHERIFF'S OFFICE

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
<u>EXPENDITURES - Law Enforcement/Grants Plus DWI Task Force</u>						
<i>Personal Services</i>						
Salaries & Wages	9,089,190	9,755,339	9,749,249	11,134,083	10,301,684	-
Employee Benefits	4,497,860	4,721,265	4,707,841	5,574,624	5,118,019	-
Total Personal Services	13,587,050	14,476,604	14,457,090	16,708,707	15,419,703	-
<i>Operating Expenditures</i>						
Professional Fees	53,866	80,000	79,100	82,000	80,000	-
					<i>Veterinary fees for K-9s</i>	
Maintenance Service	31,994	61,187	145,290	61,867	61,867	-
					<i>FCSO Communication Center & fingerprint equipment maintenance</i>	
Rent	1,500	1,750	8,818	6,670	6,670	-
					<i>Space rental for Narcotics Division</i>	
Other Purchased Services	148,610	210,593	280,588	239,711	213,271	-
					<i>Verizon air cards for mobile data system</i>	
Training & Conference	72,553	90,517	91,400	135,671	98,010	-
					<i>Specialty training, recertifications, state mandated training, etc.</i>	
General Supplies	215,668	178,869	171,699	493,088	263,444	-
					<i>Weapons</i>	
Energy	1,448	300	1,700	2,100	2,100	-
					<i>Natural gas and electricity costs</i>	
Operating Supplies	140,195	176,545	175,200	207,822	188,968	-
					<i>Ammunition, targets, training supplies, crime prevention materials, safety supplies</i>	
Other Operating Costs	304,930	191,240	189,930	221,450	191,360	-
					<i>Insurance claims; memberships & dues, informants pay</i>	
Total Operating Exps.	970,764	991,001	1,143,725	1,450,379	1,105,690	-
Capital Outlay	26,349	16,400	16,300	503,015	134,815	-
Payments T/O Agencies	254,326	425,800	295,500	272,910	272,910	-
					<i>City of W-S: Property & Evidence Management</i>	
TOTAL EXPENDITURES	<u>14,838,489</u>	<u>15,909,805</u>	<u>15,912,615</u>	<u>18,935,011</u>	<u>16,933,118</u>	-
Cost-Sharing Expenses	1,239,697	1,056,741	1,408,796	1,152,553	1,152,553	-
Contra-Expenses	(111,570)	(109,640)	(16,200)	(90,000)	(90,000)	-
<u>REVENUES</u>	<u>3,966,038</u>	<u>4,082,376</u>	<u>5,393,366</u>	<u>4,994,338</u>	<u>4,312,003</u>	-
POSITIONS (FT/PT)	197/14	199/12	199/12	232/12	201/12	

SHERIFF'S OFFICE

	FY 17-18 Actual	FY 18-19 Original Estimate		Request	FY 19-20 Recommend	Adopted
<u>EXPENDITURES - Detention</u>						
<i>Personal Services</i>						
Salaries & Wages	14,122,274	14,913,111	14,994,076	15,718,203	15,535,403	-
Employee Benefits	5,750,353	6,159,830	5,851,287	6,688,327	6,672,906	-
Total Personal Services	19,872,627	21,072,941	20,845,363	22,406,530	22,208,309	-
<i>Operating Expenditures</i>						
Professional Fees	4,137,007	4,954,000	5,000,000	5,144,002	5,144,002	-
					<i>Inmate Medical Contract</i>	
Maintenance Service	57,330	98,090	10,400	101,050	100,050	-
					<i>Kitchen equipment repair, communication equipment repair/maintenance, solid waste disposal</i>	
Rent	-	360	400	360	360	-
					<i>Rental of GPS electronic house arrest equipment; space lease-Community Court Services</i>	
Utility Services	242,844	280,000	275,800	296,800	280,000	-
					<i>Water/sewer costs at LEDC</i>	
Other Purchased Services	1,292,500	1,435,869	1,431,900	1,525,069	1,468,869	-
					<i>Inmate Food Service Contract, electronic house arrest monitoring contract</i>	
Training & Conference	7,259	10,597	9,300	9,690	9,690	-
					<i>New officer training, re-certifications</i>	
General Supplies	283,623	517,321	560,980	571,676	571,676	-
					<i>Janitorial supplies, uniforms, handcuffs, small equipment, ammunition, detention training supplies, etc.</i>	
Energy	458,158	548,600	541,400	561,458	561,458	-
					<i>Electricity and natural gas costs</i>	
Operating Supplies	224,415	210,326	229,200	209,095	209,095	-
					<i>Personal protective supplies, spit shields, gloves, etc., inmate clothing and bedding, mattresses</i>	
Other Operating Costs	994	2,720	2,800	2,720	2,720	-
Total Operating Exps.	6,704,130	8,057,883	8,062,180	8,421,920	8,347,920	-
Capital Outlay	5,717	6,000	6,000	15,447	15,447	-
Payments T/O Agencies	127,255	13,990	137,700	144,640	144,640	-
					<i>City of W-S: Payment for Arrestee Processing</i>	
Total Expenditures	<u>26,709,729</u>	<u>29,150,814</u>	<u>29,051,243</u>	<u>30,988,537</u>	<u>30,716,316</u>	-
Cost-Sharing Expenses	799,533	773,366	829,348	818,540	818,540	-
<u>REVENUES</u>	<u>1,409,370</u>	<u>1,948,253</u>	<u>176,347</u>	<u>2,029,331</u>	<u>2,029,331</u>	-
POSITIONS (FT/PT)	309/9	310/9	310/9	310/10	310/10	

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:

- To gain and sustain efficient and effective service delivery for all areas of Emergency Services
- To align all department resources to deliver the best services to the citizens
- Encourage and incentivize career development for existing staff

Program Descriptions:

Fire Operations - conducts inspections to ensure fire code compliance, plans review for new construction, investigates fires to determine origin and cause, supports

county fire fighting operations, and provides fire protection for Smith Reynolds Airport.

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

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

Current Initiatives:

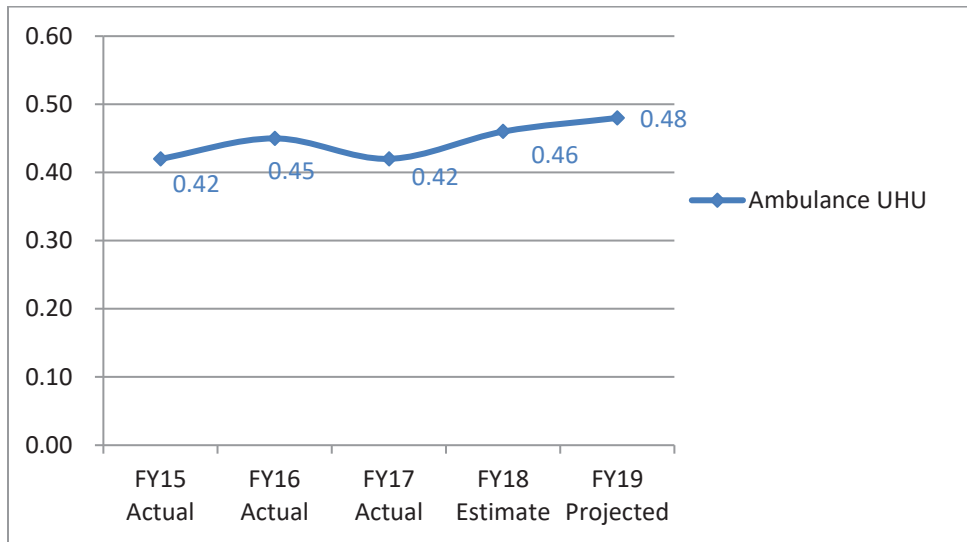
- Increase life safety public education with community outreach coordination in the areas of Fire/EMS and community health initiatives.
- Champion Countywide Fire Services improvements initiatives.

Performance Measures:

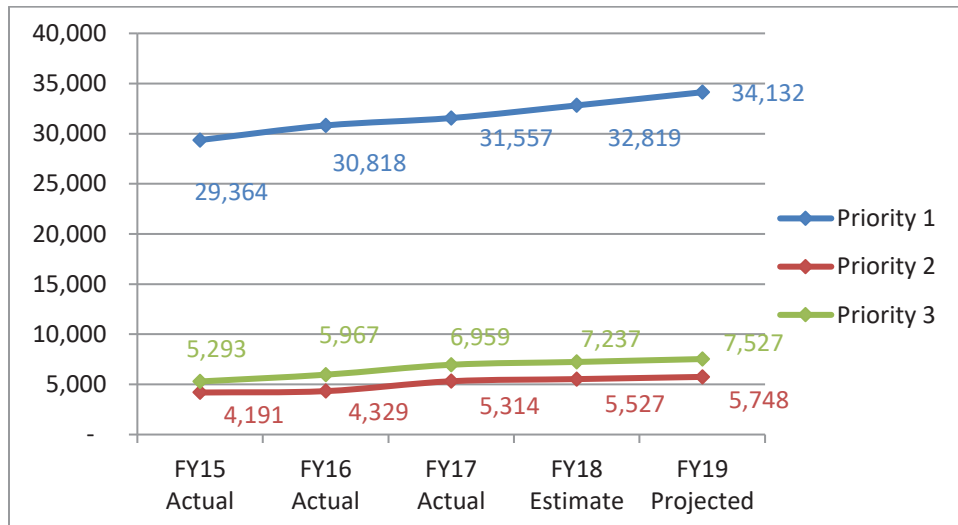
	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Estimate</u>	<u>FY19 Goal</u>
Emergency	0:15:36	0:14:54	0:15:10	0:12:59

Average EMS Response Times (Priority 1-Emergency)

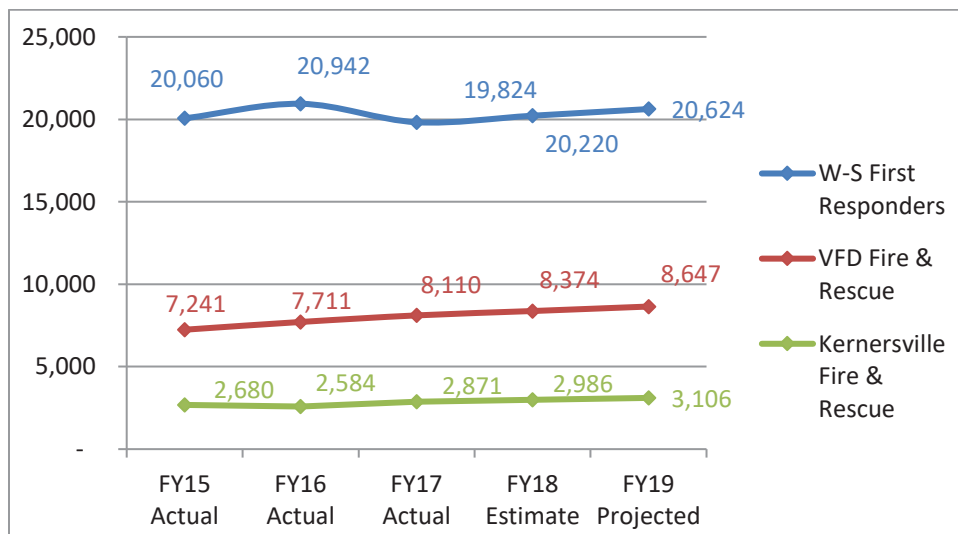
EMERGENCY SERVICES



Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service



Fire & Rescue Dispatches

EMERGENCY SERVICES

Budget Highlights: The FY20 Recommended Budget for Emergency Services reflects a net County dollar increase of \$244,630 or 3.4% above the FY19 Adopted Budget. Expenditures are increasing \$285,527, offset by an increase in revenue of \$40,897. The driver of the increase in expenditures is primarily in Personal Services. Emergency Services requested one Alternate Service Level request for eight additional Assistant EMS Shift Supervisors but these positions were not included in the recommended budget.

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
Emergency Services Admin.	963,951	1,208,650	1,043,980	1,221,281	1,221,281	-
Fire Operations	2,546,310	2,740,213	4,014,472	3,205,658	2,693,999	-
9-1-1 Communications	1,904,212	2,039,843	1,804,442	2,088,656	2,088,656	-
EMS Operations	11,344,538	12,717,220	11,656,630	13,627,610	12,987,517	-
Total	<u>16,759,011</u>	<u>18,705,926</u>	<u>18,519,524</u>	<u>20,143,205</u>	<u>18,991,453</u>	<u>-</u>

EMERGENCY SERVICES

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	10,453,443	11,304,107	11,329,197	11,880,183	11,314,019	-
Other Employee Benefits	13,750	-	405	-	-	-
Employee Benefits	4,032,887	4,456,919	4,362,487	4,964,074	4,709,396	-
Total Personal Services	14,500,080	15,761,026	15,692,089	16,844,257	16,023,415	-
Operating Expenditures						
Professional Fees	68,022	117,003	76,400	120,748	120,748	-
				<i>Medical Director contract, random employee drug screens, pre-employment exams</i>		
Maintenance Service	124,069	175,842	165,990	192,120	192,120	-
				<i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors</i>		
Rent	50,804	55,750	53,800	36,500	36,500	-
				<i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System</i>		
Utility Services	13,614	14,445	13,800	14,628	14,628	-
				<i>Water/sewer service at all locations</i>		
Other Purchased Services	431,573	890,055	911,049	931,261	931,261	-
				<i>Insurance premiums, EMS billing contract, Communications</i>		
Training & Conference	44,511	66,620	59,800	71,625	69,215	-
				<i>Re-certification and training of staff, continuing education requirements</i>		
General Supplies	278,713	347,346	329,870	479,447	397,647	-
				<i>Small equipment, uniforms, janitorial supplies, office supplies</i>		
Energy	72,403	91,780	80,176	83,025	83,025	-
				<i>Electricity and natural gas at all facilities</i>		
Operating Supplies	626,203	680,559	656,000	684,969	684,969	-
				<i>Medical supplies, OSHA related supplies, CBRN regulators, EMD supplies</i>		
Other Operating Costs	168,842	204,525	194,575	201,125	198,125	-
				<i>Insurance claims, memberships & dues</i>		
Total Operating Expenditures	1,878,754	2,643,925	2,541,460	2,815,448	2,728,238	-
Capital Outlay	129,877	56,175	56,175	253,700	10,000	-
Payments T/O Agencies	250,300	244,800	229,800	229,800	229,800	-
				<i>Standby funds to volunteer departments</i>		
TOTAL EXPENDITURES	<u>16,759,011</u>	<u>18,705,926</u>	<u>18,519,524</u>	<u>20,143,205</u>	<u>18,991,453</u>	-
Cost-Sharing Expenses	937,005	900,401	956,667	958,225	958,225	-
REVENUES	<u>11,137,297</u>	<u>11,424,692</u>	<u>11,249,129</u>	<u>11,465,589</u>	<u>11,465,589</u>	-
POSITIONS (FT/PT)	224/13	232/13	229/13	243/13	229/13	-

EMERGENCY SERVICES

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES - Administration</u>						
<i>Personal Services</i>						
Salaries & Wages	381,719	445,296	376,446	444,494	444,494	-
Other Employee Benefits	1,250	-	405	-	-	-
Employee Benefits	125,319	175,046	119,920	184,963	184,963	-
Total Personal Services	508,288	620,342	496,771	629,457	629,457	-
<i>Operating Expenditures</i>						
Professional Fees	4,190	26,000	6,400	26,000	26,000	-
						<i>Random employee drug screens; pre-employment exams; psychological exams</i>
Maintenance Service	9,888	16,500	13,700	17,000	17,000	-
Rent	17,250	25,000	18,800	1,500	1,500	-
Utility Services	13,614	14,445	13,800	14,628	14,628	-
						<i>Water/sewer service at EMS facilities</i>
Other Purchased Services	119,935	171,933	194,333	209,921	209,921	-
						<i>Insurance premiums, communication, contractual services; pagers, iSP lines at outlying EMS stations, etc.</i>
Training & Conference	10,405	13,000	12,500	13,000	13,000	-
General Supplies	26,836	33,850	22,300	37,350	37,350	-
Energy	72,403	91,780	80,176	83,025	83,025	-
Operating Supplies	1,234	2,000	1,200	2,000	2,000	-
Other Operating Costs	157,134	193,800	184,000	187,400	187,400	-
Total Operating Expenditures	432,889	588,308	547,209	591,824	591,824	-
Capital Outlay	22,774	-	-	-	-	-
Total Expenditures	<u>963,951</u>	<u>1,208,650</u>	<u>1,043,980</u>	<u>1,221,281</u>	<u>1,221,281</u>	-
Cost-Sharing Expenses	137,928	175,371	164,086	125,817	125,817	-
<u>REVENUES</u>	<u>243,233</u>	<u>251,000</u>	<u>247,000</u>	<u>247,500</u>	<u>247,500</u>	-
POSITIONS (FT/PT)	5/0	5/0	5/0	5/0	5/0	

EMERGENCY SERVICES

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)						
<i>Personal Services</i>						
Salaries & Wages	1,604,993	1,654,274	2,569,170	1,862,775	1,629,813	-
Other employee benefits	2,750	-	-	-	-	-
Employee Benefits	613,939	704,204	1,095,047	839,254	735,057	-
Total Personal Services	2,221,682	2,358,478	3,664,217	2,702,029	2,364,870	-
<i>Operating Expenditures</i>						
Professional Fees	13,832	18,100	17,000	18,748	18,748	-
Maintenance Service	22,564	26,500	25,500	30,100	30,100	-
Other Purchased Services	9,617	14,186	10,380	13,186	13,186	-
Training & Conference	7,940	10,320	9,200	10,320	10,320	-
General Supplies	56,807	98,279	89,900	162,400	103,600	-
Operating Supplies	15,085	18,375	17,300	18,375	18,375	-
Other Operating Costs	5,819	4,200	4,200	7,200	4,200	-
Total Operating Exps.	131,664	189,960	173,480	260,329	198,529	-
Payments T/O Agencies	141,100	135,600	120,600	120,600	120,600	-
Capital Outlay	51,864	56,175	56,175	122,700	10,000	-
TOTAL EXPENDITURES	<u>2,546,310</u>	<u>2,740,213</u>	<u>4,014,472</u>	<u>3,205,658</u>	<u>2,693,999</u>	-
Cost-Sharing Expenses	82,409	90,070	124,791	157,791	157,791	-
REVENUES	<u>460,256</u>	<u>450,063</u>	<u>453,500</u>	<u>471,500</u>	<u>471,500</u>	-
POSITIONS (FT/PT)	27/0	33/0	33/0	39/0	33/0	-

EMERGENCY SERVICES

	FY 17-18	FY 18-19		Request	FY 19-20	Adopted
	Actual	Original	Estimate		Recommend	
<i>EMS Standby</i>						
Beeson's Crossroads Vol Fire	5,400	5,400	5,400	5,400	5,400	-
Belew's Creek Vol Fire	5,400	5,400	5,400	5,400	5,400	-
City View Vol Fire	5,400	5,400	5,400	5,400	5,400	-
Clemmons Vol Fire/Rescue	5,400	5,400	5,400	5,400	5,400	-
Griffith Vol Fire	3,600	3,600	3,600	3,600	3,600	-
Gumtree Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
Horneytown Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
King Vol Fire	3,600	3,600	3,600	3,600	3,600	-
Lewisville Vol Fire/Rescue	10,400	10,400	10,400	10,400	10,400	-
Mineral Springs Vol Fire	7,200	7,200	7,200	7,200	7,200	-
Walkertown Vol Fire/Rescue	10,400	10,400	10,400	10,400	10,400	-
Old Richmond Vol Fire/Rescue	8,600	8,600	8,600	8,600	8,600	-
Piney Grove Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
Salem Chapel Vol Fire	3,600	3,600	3,600	3,600	3,600	-
Rural Hall Vol Fire/Rescue	8,600	8,600	8,600	8,600	8,600	-
Union Cross Vol Fire	10,400	10,400	10,400	10,400	10,400	-
Vienna Vol Fire	10,400	10,400	10,400	10,400	10,400	-
TOTAL EXPENDITURES	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>-</u>

	FY 17-18	FY 18-19		Request	FY 19-20	Adopted
	Actual	Original	Estimate		Recommend	
<i>Fire Protection Standby</i>						
Beeson's Crossroads Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Belew's Creek Vol Fire	7,000	7,000	7,000	7,000	7,000	-
City View Vol Fire	7,000	7,000	7,000	7,000	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 Vol Fire	1,150	1,150	1,150	1,150	1,150	-
Lewisville Vol Fire/Rescue	27,500	22,000	7,000	7,000	7,000	-
Mineral Springs Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Walkertown Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Old Richmond Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Piney Grove Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Salem Chapel Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Rural Hall Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Talley's Crossing Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Union Cross Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Vienna Vol Fire/Rescue	12,000	12,000	12,000	12,000	12,000	-
TOTAL EXPENDITURES	<u>141,100</u>	<u>135,600</u>	<u>120,600</u>	<u>120,600</u>	<u>120,600</u>	<u>-</u>

EMERGENCY SERVICES

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)						
<i>Personal Services</i>						
Salaries & Wages	7,320,248	7,963,441	7,289,339	8,324,816	7,991,614	-
Other employee benefits	7,500	-	-	-	-	-
Employee Benefits	2,829,158	3,085,324	2,744,720	3,417,499	3,267,018	-
Total Personal Services	10,156,906	11,048,765	10,034,059	11,742,315	11,258,632	-
<i>Operating Expenditures</i>						
Professional Fees	50,000	72,903	53,000	76,000	76,000	-
						<i>Medical Director contract, random drug testing, pre-hire physicals</i>
Maintenance Service	68,908	91,440	88,040	106,270	106,270	-
						<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>
Rent	33,554	30,750	35,000	35,000	35,000	-
						<i>Oxygen tank rental</i>
Other Purchased Services	81,767	484,636	484,636	475,654	475,654	-
						<i>EMS billing contract, insurance premiums, collection services, billing software maintenance</i>
Training & Conference	22,785	35,300	30,100	40,305	37,895	-
						<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>
General Supplies	182,711	185,267	186,720	248,747	225,747	-
						<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>
Operating Supplies	606,935	656,434	633,500	660,594	660,594	-
						<i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i>
Other Operating Costs	1,822	2,525	2,375	2,525	2,525	-
						<i>Insurance premiums, memberships & dues</i>
Total Operating Exps.	1,048,482	1,559,255	1,513,371	1,645,095	1,619,685	-
Capital Outlay	29,950	-	-	131,000	-	-
Payments T/O Agencies	109,200	109,200	109,200	109,200	109,200	-
TOTAL EXPENDITURES	<u>11,344,538</u>	<u>12,717,220</u>	<u>11,656,630</u>	<u>13,627,610</u>	<u>12,987,517</u>	-
Cost-Sharing Expenses	704,454	619,660	659,439	663,266	663,266	-
REVENUES	<u>10,433,806</u>	<u>10,723,629</u>	<u>10,548,629</u>	<u>10,746,589</u>	<u>10,746,589</u>	-
POSITIONS (FT/PT)	162/8	165/8	165/8	173/8	165/8	

EMERGENCY SERVICES

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - 911						
<i>Personal Services</i>						
Salaries & Wages	1,146,483	1,241,096	1,094,242	1,248,098	1,248,098	-
Other employee benefits	2,250	-	-	-	-	-
Employee Benefits	464,471	492,345	402,800	522,358	522,358	-
Total Personal Services	1,613,204	1,733,441	1,497,042	1,770,456	1,770,456	-
<i>Operating Expenditures</i>						
Maintenance Service	22,709	41,402	38,750	38,750	38,750	-
						<i>CAD System maintenance; maintenance contracts for remote receivers, console/recorder equipment</i>
Communications	171,660	186,400	188,700	199,500	199,500	-
						<i>E-911 costs</i>
Other Purchased Services	48,594	32,900	33,000	33,000	33,000	-
						<i>Code Red 9-1-1 Alert contract, repair/maintenance of equipment</i>
Training & Conference	3,381	8,000	8,000	8,000	8,000	-
						<i>Certified instructor training for telecommunicators, re-certification of telecommunications</i>
General Supplies	12,359	29,950	30,950	30,950	30,950	-
						<i>Supplies, small equipment, uniforms</i>
Operating Supplies	2,949	3,750	4,000	4,000	4,000	-
						<i>EMD supplies</i>
Other Operating Costs	4,067	4,000	4,000	4,000	4,000	-
						<i>Memberships & dues</i>
Total Operating Exps.	265,719	306,402	307,400	318,200	318,200	-
Capital Outlay	25,289	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,904,212</u>	<u>2,039,843</u>	<u>1,804,442</u>	<u>2,088,656</u>	<u>2,088,656</u>	-
Cost-Sharing Expenses	12,214	15,300	11,351	11,357	11,357	-
POSITIONS (FT/PT)	30/5	29/5	29/5	29/5	29/5	-



COURT SERVICES

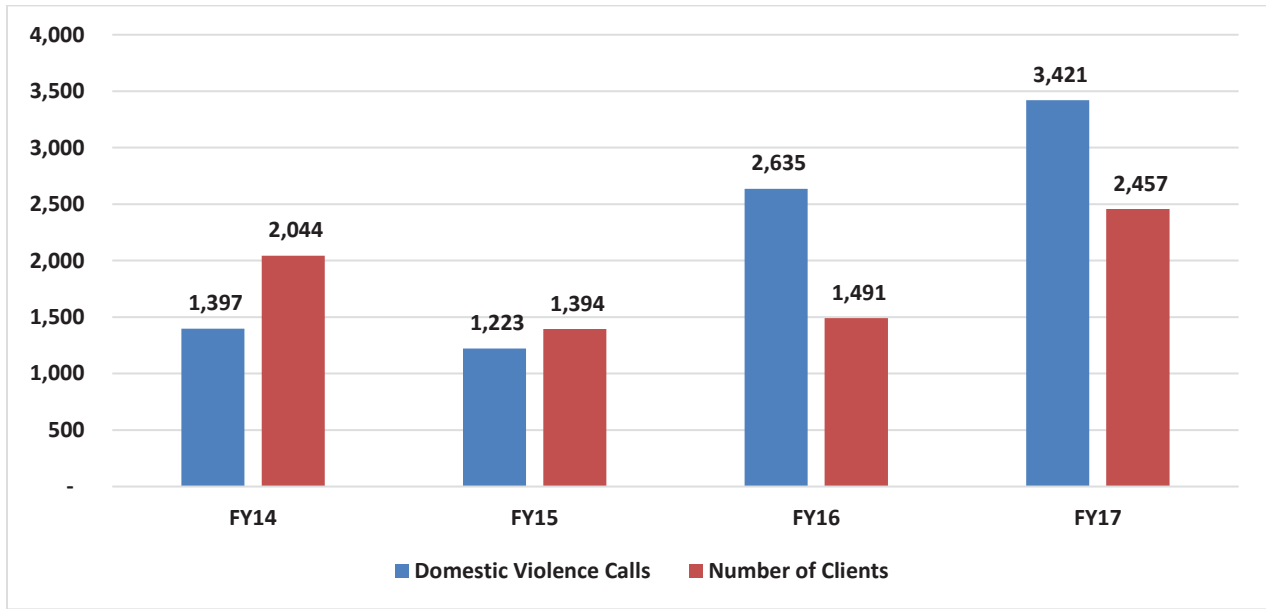
Mission: To provide services enhancing judicial administrative functions in Forsyth County.

Program Descriptions:

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

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

Key Performance Measures:



Domestic Violence Statistics for Forsyth County

Budget Highlights: The FY20 Recommended Budget for Court Services reflects several changes due to the loss of a Governor’s Crime Commission grant. Due to this grant not being awarded for FY20, the recommended budget only includes three months of funding for the two positions impacted by this grant (Safe on Seven Program Manager and a Legal Assistant). In addition to this change, the FY20 Recommended Budget eliminates funding for a Deputy Clerk position. The last change impacting positions the County has funded over the past several years is a proposal from Family Services to assume funding responsibility for a Victim Advocate and an Intake Screener. In return, Family Services is requesting the County assist with the funding of the Battered Women’s Shelter in the amount of \$20,000. This will result in the County saving approximately \$57,584 in FY20.

In addition to these changes, work is continuing to be done by County staff, in conjunction with outside agencies, to convert the Safe on Seven program to the nationally recognized Family Justice Center model. It is unclear at this point how this would be implemented and what impact it will have on the County budget, but it appears that there will not be any impact in FY20.

The FY20 Recommended Budget was developed with the intention of Safe on Seven continuing to operate as it has for the past several years. It is recommended that any County-funded position connected to Safe on Seven, including the positions in the District Attorney’s Office, be required to participate in the operation of Safe on Seven in FY20. This would also apply to organizations receiving Special Appropriations, such as the Children’s Law Center.

COURT SERVICES

PROGRAM SUMMARY

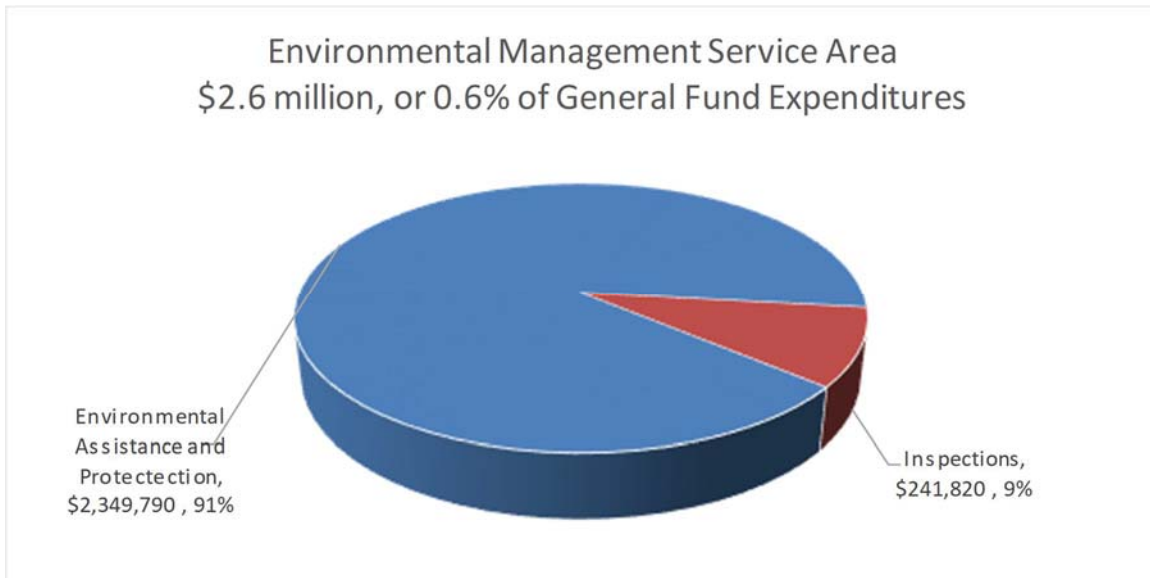
	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
Deferred Payment	57,231	66,201	66,201	70,148	70,148	-
Safe on Seven	443,348	531,861	442,119	529,692	316,619	-
Total	<u>500,579</u>	<u>598,062</u>	<u>508,320</u>	<u>599,840</u>	<u>386,767</u>	<u>-</u>

	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Operating Expenditures</i>						
Other Purchased Services	500,091	575,462	485,720	597,240	384,167	-
Training & Conference	-	2,000	2,000	2,000	2,000	-
Materials & Supplies	488	600	600	600	600	-
Other Operating Costs	-	20,000	20,000	-	-	-
Payments to Other Agencies	-	-	-	-	-	-
Total Operating Exps.	<u>500,579</u>	<u>598,062</u>	<u>508,320</u>	<u>599,840</u>	<u>386,767</u>	<u>-</u>
TOTAL EXPENDITURES	<u>500,579</u>	<u>598,062</u>	<u>508,320</u>	<u>599,840</u>	<u>386,767</u>	<u>-</u>

Cost-Sharing Expenses	9,405	16,004	9,531	9,531	9,531	-
<u>REVENUES</u>						
City of Winston-Salem	45,000	45,000	45,000	45,000	45,000	-
Safe on Seven - GCC	107,953	113,343	113,343	-	-	-
TOTAL REVENUES	<u>152,953</u>	<u>158,343</u>	<u>158,343</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
County Dollars	347,626	439,719	349,977	554,840	341,767	-



ENVIRONMENTAL MANAGEMENT SERVICE AREA



Operating Goals & Objectives:

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

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

ENVIRONMENTAL ASSISTANCE AND PROTECTION

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

Goals:

- Promptly review applications and 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.
- Protect the rights of Forsyth County citizens and visitors to enjoy a healthy local environment, by promptly and professionally investigating complaints and reported concerns; by providing assistance to residents and businesses in understanding, achieving, and maintaining compliance with federal, state, and local environmental regulations; and by providing accurate information and practical guidance on best practices for minimizing environmental hazards and associated public health risks in the community.

Program Descriptions:

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

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

Current Initiatives:

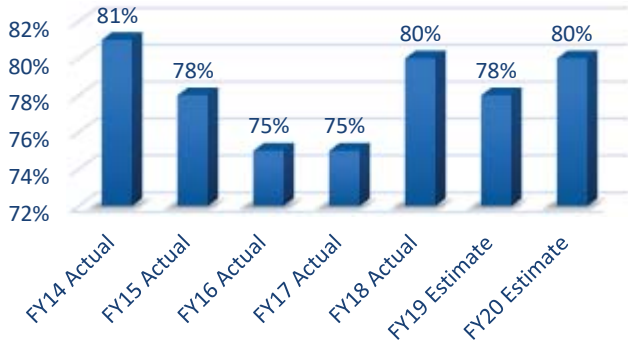
- Prioritize workload assignments for air quality permitting within the Compliance, Assistance, and Permitting Division and provide excellent customer service while minimizing potential for negative impacts and inconvenience for regulated businesses and local industry.
- Continue specialized technical cross-training of Analysis and Monitoring Division staff to ensure uninterrupted operation of all components of the ambient air pollution monitoring network and compliance with all related requirements including data capture efficiency, quality assurance/quality control data verification procedures and reporting of certified pollutant data.
- Prioritize staff assignments and organize flexible work schedules to expedite a prompt, thorough investigative assessment of each complaint and concern reported by citizens and businesses, including referrals from other federal, state and local agencies; to provide professional compliance assistance services and expertise at every opportunity to promote pollution prevention and regulatory compliance; to carry out equitable enforcement of environmental regulations, as necessary, to mitigate violations and minimize risks; and to collaborate with other federal, state and local agencies, as appropriate, to identify solutions to environmental issues and risks to public health.

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Air Quality Control	1,787,744	1,934,774	1,741,594	1,936,229	1,912,749	-
Solid Waste & Other Progs.	504,812	487,383	488,690	450,166	437,041	-
Total	<u>2,292,556</u>	<u>2,422,157</u>	<u>2,230,284</u>	<u>2,386,395</u>	<u>2,349,790</u>	<u>-</u>

ENVIRONMENTAL ASSISTANCE AND PROTECTION

Percentage of Correct Air Quality Forecasting for PM 2.5 & Ozone Season



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



Budget Highlights: The EAP FY20 Recommended Budget reflects a net County dollar decrease of \$60,337, or 4.1% from the FY19 Adopted Budget. Drivers of this budget include decreases in personal service costs, in payments to other agencies, and revenue losses due to impacts from the recycling market. The expenditure side reflects a decrease of \$72,367 or 3.0% under the FY19 Adopted Budget which is primarily due to a decrease in payment to other agencies. Formerly, recycling costs for the school system would come out of EAP's Solid Waste Division. These charges have been reallocated to the WSFC school budget. The revenue side reflects an expected decrease of \$12,030 or 1.3% from the FY19 Adopted Budget. These revenue decreases are due to decreases in permits and due to impacts from the recycling permits. Permit decreases are specifically from Title V permit fees and the new cap on NESHAP fees. There is also a new statutory exemption for permitting facilities which are now exempt from permitting requirements.

ENVIRONMENTAL ASSISTANCE AND PROTECTION

	FY 17-18	FY 18-19			FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,383,759	1,462,152	1,336,859	1,438,148	1,438,148	-
Other Employee Benefits	4,905	1,679	1,812	1,550	1,550	-
					<i>Cell phone stipend</i>	
Employee Benefits	549,336	578,153	513,254	594,953	594,953	-
Total Personal Services	1,938,000	2,041,984	1,851,925	2,034,651	2,034,651	-
Operating Expenditures						
Professional Fees	1,233	1,710	10,330	1,710	1,710	-
					<i>Laboratory & medical fees</i>	
Purchased Property Services	13,366	9,020	9,020	9,020	9,020	-
					<i>Equipment maintenance, Compressed Cylinder Rentals, Air Awareness Space Rentals</i>	
Other Purchased Services	23,990	29,075	23,825	42,795	27,225	-
					<i>Insurance premiums, public notice advertising, phone lines @ monitoring sites</i>	
Training & Conference	21,548	30,028	31,409	33,049	31,839	-
General Supplies	8,984	20,925	21,750	21,750	20,925	-
					<i>Office supplies, postage, small equipment & repair supplies</i>	
Electricity	6,823	11,150	11,150	12,150	11,150	-
Operating Supplies	12,550	18,780	19,780	19,780	18,780	-
					<i>Operating supplies</i>	
Claims	-	8,500	-	7,000	7,000	-
					<i>Insurance claims</i>	
Other General & Administrative	6,779	3,100	3,210	3,210	3,210	-
					<i>Memberships & dues, renewal fees</i>	
Total Operating Exps.	95,273	132,288	130,474	150,464	130,859	-
Contingency	-	-	-	4,000	4,000	-
Capital Outlay	46,231	23,200	23,200	34,000	17,000	-
					<i>Replacement monitors, analyzers and calibrators</i>	
Payment T/O Agencies	213,052	224,685	224,685	163,280	163,280	-
					<i>City of Winston-Salem contract : Recycling at 3 convenience sites and Schools</i>	
TOTAL EXPENDITURES	<u>2,292,556</u>	<u>2,422,157</u>	<u>2,230,284</u>	<u>2,386,395</u>	<u>2,349,790</u>	<u>-</u>
Cost-Sharing Expenses	90,122	70,162	95,035	87,254	87,542	-
Contra-Expenses	(10,670)	(12,257)	(10,844)	(10,670)	(10,670)	-
REVENUES	<u>879,691</u>	<u>937,726</u>	<u>926,435</u>	<u>925,696</u>	<u>925,696</u>	<u>-</u>
Positions (FT/PT)	24/1	24/1	24/1	24/1	24/1	



INSPECTIONS

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

Program Descriptions:

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

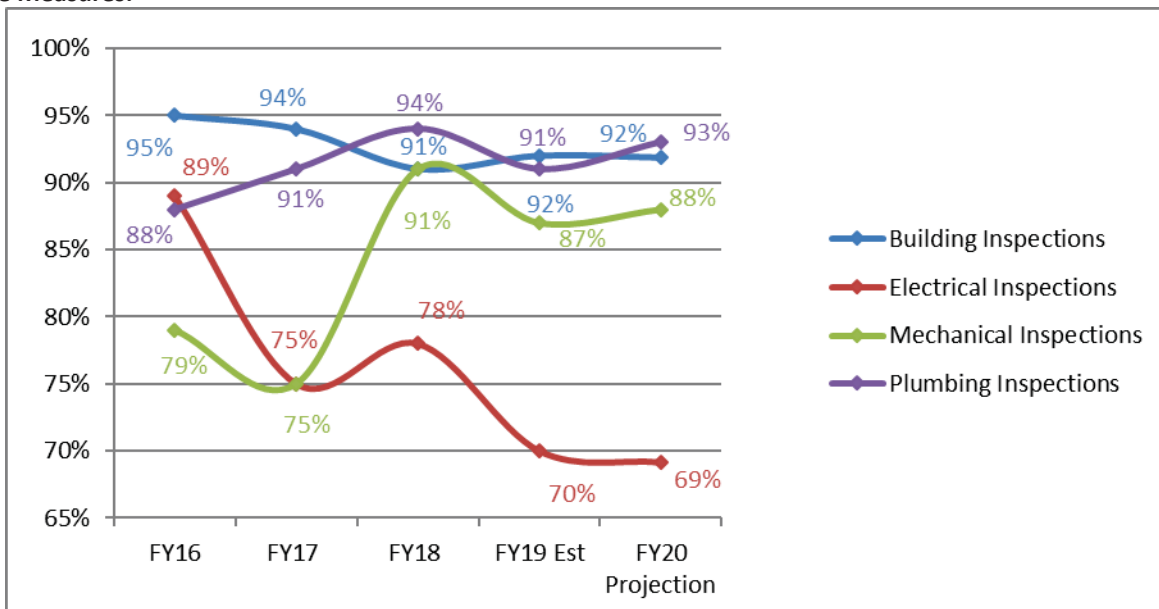
Zoning Enforcement - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure that

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

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

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

Performance Measures:



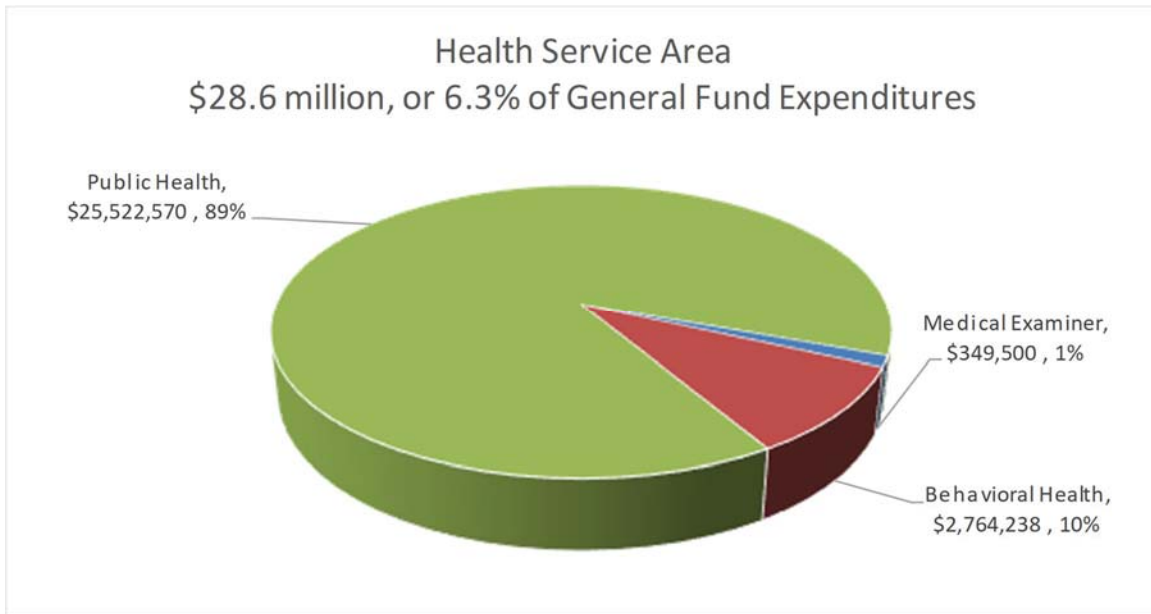
Percentage of Inspections Completed within 1 Day of Request

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	1,652	3,100	1,800	3,100	3,100	-
Zoning Enforcement	274,722	352,320	352,320	434,250	434,250	-
Erosion Control	71,447	106,820	106,820	109,350	109,350	-
Construction Control	-	(436,790)	(436,790)	(304,880)	(304,880)	-
Total County Share	<u>347,821</u>	<u>25,450</u>	<u>24,150</u>	<u>241,820</u>	<u>241,820</u>	<u>-</u>

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

HEALTH SERVICE AREA



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.

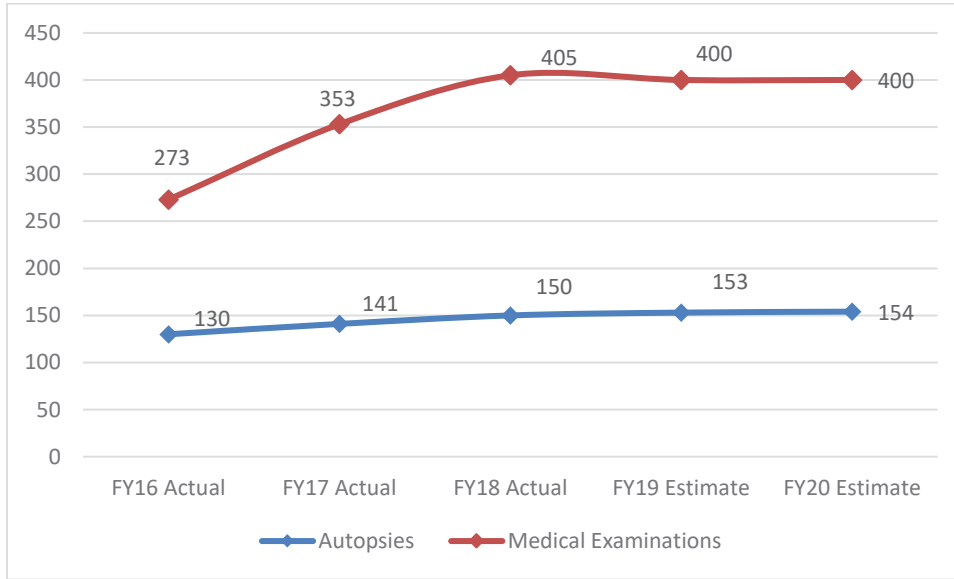
MEDICAL EXAMINER

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.

Key Performance Measures:



Budget Highlights: Per State of North Carolina legislation, the current fee for medical investigations is \$200 and the fee for autopsies is \$1,750 per case. The Adopted Budget for medical examinations is based off of adjusted averages and includes funding for 400 medical examinations and 154 autopsies.

PROGRAM SUMMARY

	FY 17-18 Actual	FY 18-19 Original	FY 18-19 Estimate	Request	FY 19-20 Recommend	Adopted
Medical Fees	80,900	72,600	80,000	80,000	80,000	-
Autopsies	262,500	280,000	267,750	269,500	269,500	-
Total	343,400	352,600	347,750	349,500	349,500	-

EXPENDITURES

	FY 17-18 Actual	FY 18-19 Original	FY 18-19 Estimate	Request	FY 19-20 Recommend	Adopted
Operating Expenditures						
Professional Fees	343,400	352,600	347,750	349,500	349,500	-
TOTAL EXPENDITURES	343,400	352,600	347,750	349,500	349,500	-



BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

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

Goals:

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

Program Description:

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

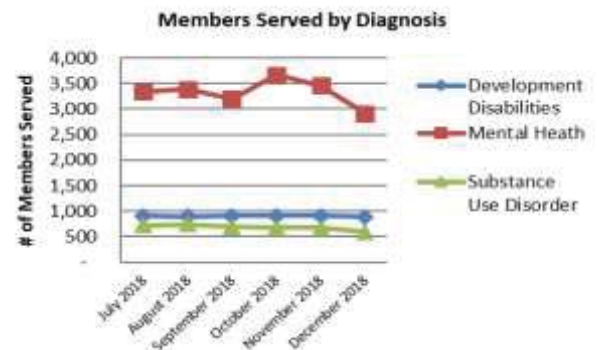
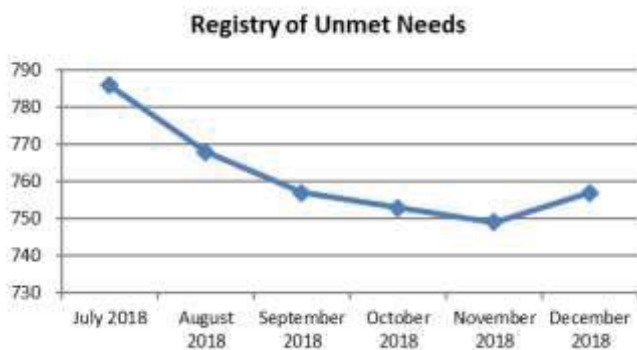
therapies and medication management, Medicaid Enhanced Services, residential care, respite, substance abuse detoxification and treatment, partial hospitalization and inpatient care. Services are provided to individuals aged 3 and above with mental health, intellectual/developmental disabilities and/or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

Current Initiatives:

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

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

Data may be duplicated cases



Budget Highlights: In 2016, Forsyth County and Cardinal Innovations Healthcare entered into a Memorandum of Understanding recognizing the County's previous funding allocation for the direct provision of mental health, substance use, and developmental disability services within the County to be \$4,026,677. For FY20, Forsyth County's allocation of \$4,026,677 is as follows: a) direct to Cardinal - \$1,552,425 for direct service provision and b) County-managed funds - \$2,474,252.

Programs and projects to be managed by the County include: a) the County's Mobile Integrated Healthcare (Community Paramedic) program in Emergency Services; b) the Stepping Up Initiative and expansion and a Health Educator for Substance Use in Public Health; c) DSS efforts - adult emergency placements; d) service contracts with the Mental Health Association, Financial Pathways, Greentree Peer Center, NAMI Northwest, and Urban League; e) a contract with MOJI Coffee (a nonprofit that employs developmentally delayed individuals); f) funds for a local opioid response; g) the DA's Treatment Alternatives deferred prosecution program at the Law Enforcement Detention Center; h) the Faith Health Chaplaincy Program; i) funds for behavioral health drugs; j) a Long-term Residential Treatment Facility incentive; k) funds for transportation services for Involuntary Commitments to assist Law Enforcement, and l) operating support of the Highland Avenue Crisis Center. Mobile Integrated Health (Community Paramedic) expenditures are reflected in the Emergency Services department and Stepping Up and Health Educator expenditures are in the Public Health department necessitating the negatives reflected on the next page.

BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Cardinal Managed Services	1,542,251	1,542,425	1,583,425	1,552,425	1,552,425	-
County Initiatives	566,454	1,447,033	739,694	1,788,000	1,103,500	-
Mobile Integrated Health (in Emerg Svcs)	514,974	657,174	528,992	681,198	681,198	-
Stepping Up Initiative (in Public Health)	199,067	255,045	257,062	620,431	581,241	-
Reserve - Crisis Center Operations	-	125,000	-	100,000	108,313	-
Unallocated Reserves	1,203,931	-	917,504	-	-	-
Total	<u>4,026,677</u>	<u>4,026,677</u>	<u>4,026,677</u>	<u>4,742,054</u>	<u>4,026,677</u>	<u>-</u>

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Cardinal Innovations - Services	1,542,251	1,542,425	1,583,425	1,552,425	1,552,425	-
County Managed Initiatives	566,454	1,447,033	739,694	1,788,000	1,103,500	-
<i>Coalition for Drug Abuse</i>	60,000	-	-	-	-	-
<i>Financial Pathways</i>	30,000	30,000	30,000	30,000	30,000	-
<i>Green Tree Peer Center</i>	40,200	30,000	30,000	45,000	35,000	-
<i>Mental Health Assoc of Forsyth</i>	20,000	20,000	20,000	25,000	25,000	-
<i>MOJI Coffee</i>	-	62,500	62,500	50,000	50,000	-
<i>NAMI Northwest</i>	-	6,000	6,000	6,000	6,000	-
<i>Urban League</i>	25,000	25,000	25,000	35,000	30,000	-
<i>Mental Health First Aid Training</i>	-	-	-	25,000	25,000	-
<i>Behavioral Health Drugs</i>	241,174	280,808	-	-	-	-
<i>DSS APS Placements</i>	-	35,000	35,000	35,000	35,000	-
<i>DSS CPS Placements</i>	150,080	350,000	350,000	350,000	350,000	-
<i>DA's Treatment Alternative Program</i>	-	202,500	-	-	-	-
<i>Insight Human Services - DATA Program</i>	-	-	70,000	140,000	140,000	-
<i>Wellpath/CCS - DATA Program</i>	-	-	36,194	62,500	62,500	-
<i>Local Opioid Response</i>	-	100,000	-	25,000	25,000	-
<i>Faith Health Chaplaincy Program</i>	-	75,000	75,000	125,000	75,000	-
<i>Long-term Res Treatment Facility Incentive</i>	-	230,225	-	-	-	-
<i>Involuntary Commitment Transportation</i>	-	-	-	125,000	125,000	-
<i>G.I.D.E.</i>	-	-	-	69,500	50,000	-
<i>A Bridge to Achievement</i>	-	-	-	40,000	40,000	-
<i>Georgia Health Partners</i>	-	-	-	400,000	-	-
<i>Elite Healthcare Group, Inc.</i>	-	-	-	200,000	-	-
Funds held in Reserve	1,203,931	125,000	917,504	100,000	108,313	-
<i>Reserve - Crisis Ctr Operations</i>	-	125,000	-	100,000	108,313	-
<i>Reserve - MH/IDD/SU Projects</i>	1,203,931	-	917,504	-	-	-
Total Expenditures	<u>3,312,636</u>	<u>3,114,458</u>	<u>3,240,623</u>	<u>3,440,425</u>	<u>2,764,238</u>	<u>-</u>
Total Revenue	<u>121,552</u>	<u>116,000</u>	<u>122,690</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>
ALLOCATION						
Forsyth County Behavioral Health Allocation	3,312,636	3,114,458	3,240,623	3,440,425	2,764,238	-
<i>In Emergency Services</i>	514,974	657,174	528,992	681,198	681,198	-
<i>In Public Health</i>	199,067	255,045	257,062	620,431	581,241	-
Total Allocation	<u>4,026,677</u>	<u>4,026,677</u>	<u>4,026,677</u>	<u>4,742,054</u>	<u>4,026,677</u>	<u>-</u>

PUBLIC HEALTH

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

Goals:

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

Program Descriptions:

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

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

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

Preventive Health Services - promotes health and improves lives by providing culturally competent, culturally sensitive and

Performance Measures:

evidence based health education, health advocacy, health promotion and disease prevention services.

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

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

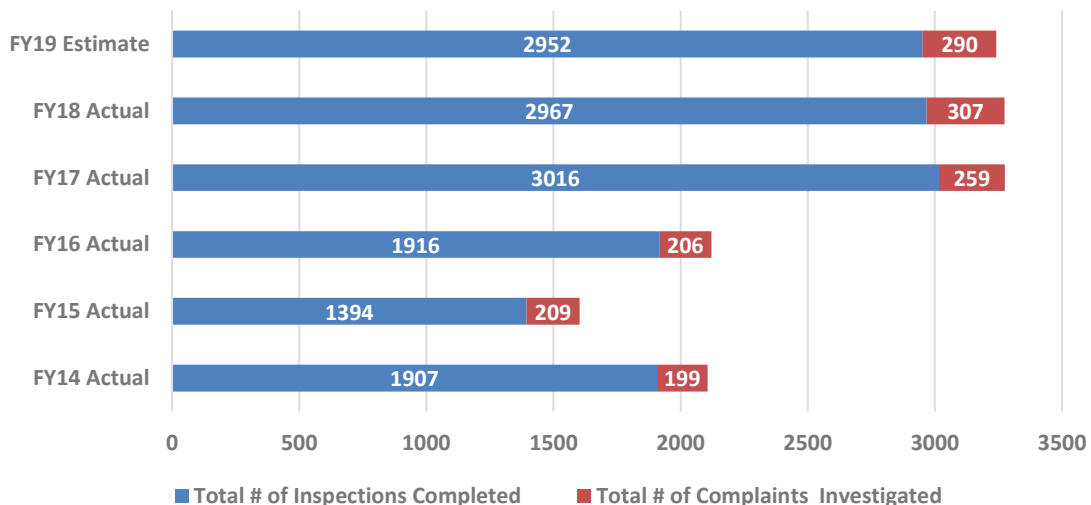
Pharmacy - provides pharmacy services to Mental Health, Public Health, and other County departments.

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

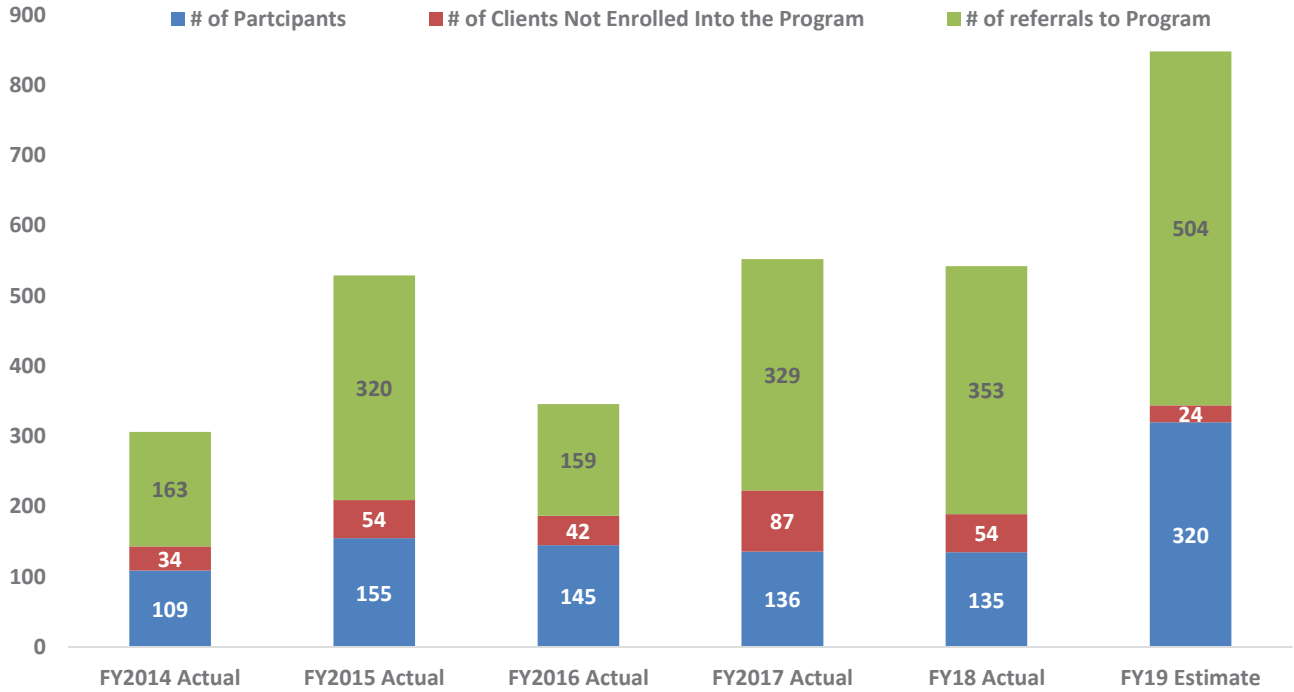
Current Initiatives:

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

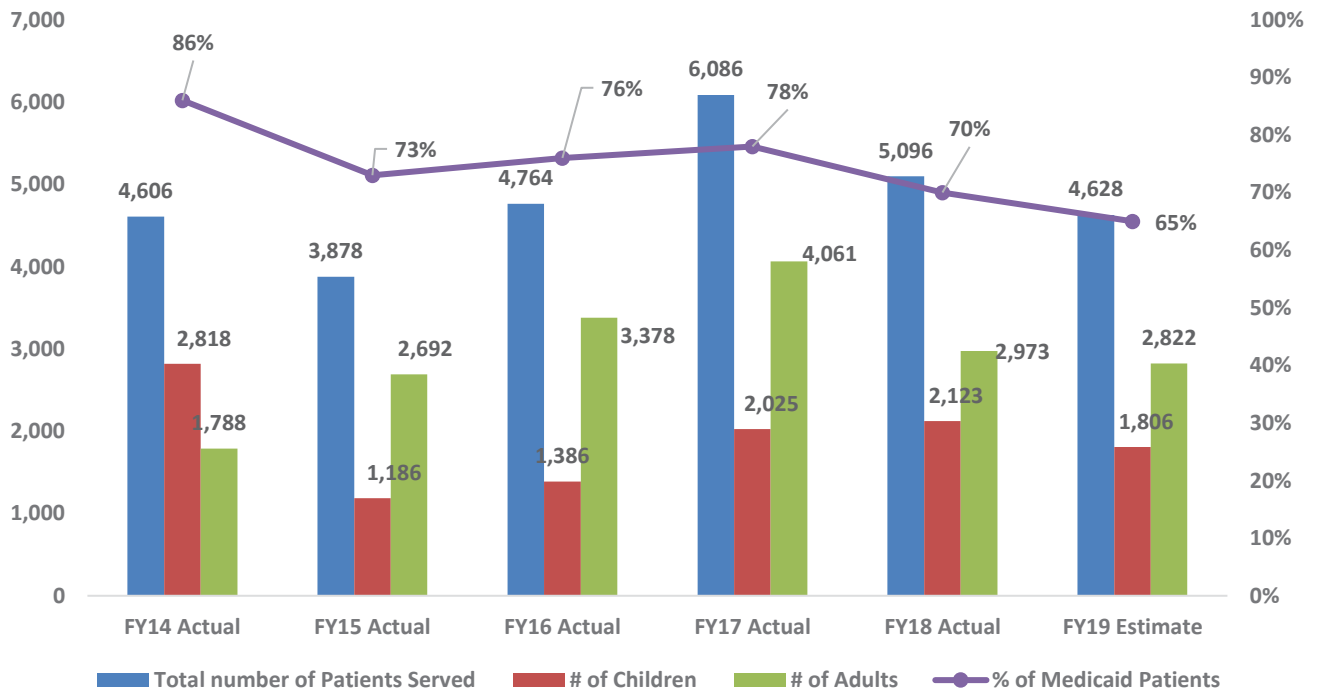
Food & Lodging Inspections



Nurse Family Partnership



Cleveland Ave Dental Clinic



PUBLIC HEALTH

Budget Highlights: The FY20 Recommended Budget for Public Health reflects a net County dollar increase of \$343,689, or 2.6% over the FY19 Adopted Budget. \$626,159, or 3.4% of the increase can be attributed to annualized salary and benefit increases. For some Public Health programs, there is a State consolidated agreement which outlines how much the County can anticipate receiving by providing certain services. For FY20, the County can expect to receive \$4,331,094 in State funding for several Public Health programs. This is a \$231,390 or 5.1% decrease from FY19. Additionally, Public Health operates under a Maintenance of Effort requirement based on NCGS 130A-4.1. For FY20, Public Health's Maintenance of Effort is \$1,218,014 up 5.6% from the FY19 MoE of \$1,153,801. The MoE is adjusted annually.

PROGRAM SUMMARY

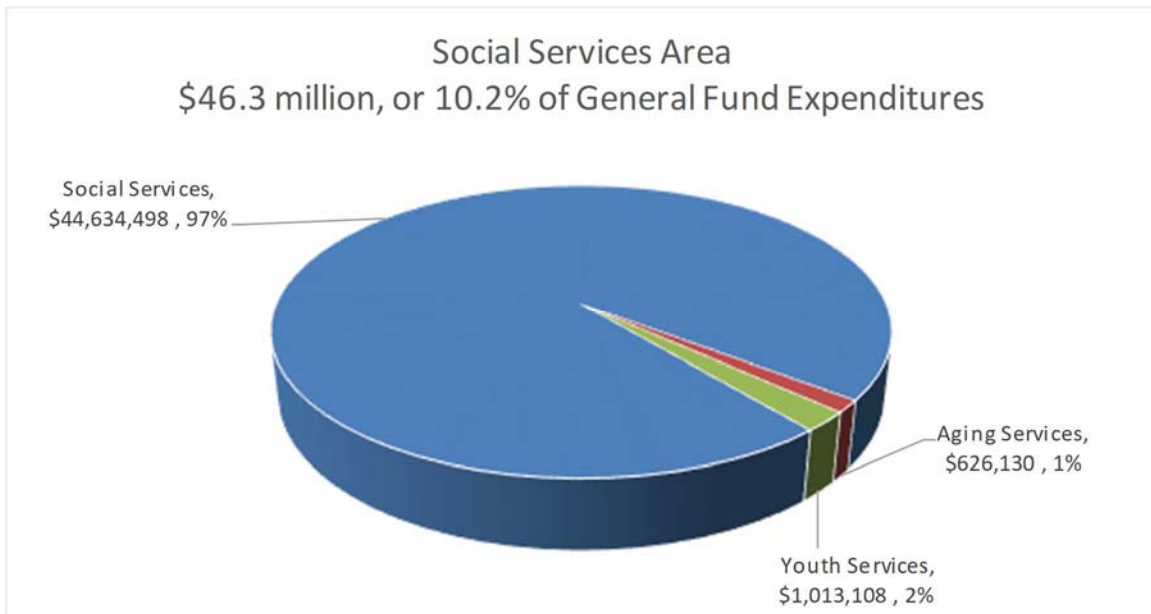
	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
Administration	2,397,871	2,477,030	2,008,829	2,922,742	2,856,374	-
Lab Services	610,374	636,879	698,758	733,535	660,041	-
Environmental Health	2,452,514	2,937,985	2,475,811	3,001,730	2,973,670	-
Personal Health & Nursing	10,415,325	12,643,293	10,467,814	15,137,924	12,870,381	-
WIC	2,143,193	2,170,876	1,988,066	2,035,144	2,050,364	-
Pharmacy	3,124,035	3,134,319	3,385,246	3,042,324	3,039,784	-
Dental Clinic	871,497	1,176,227	882,205	1,128,074	1,071,956	-
Total	<u>22,014,809</u>	<u>25,176,609</u>	<u>21,906,729</u>	<u>28,001,473</u>	<u>25,522,570</u>	<u>-</u>

PUBLIC HEALTH

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	11,563,641	13,133,341	11,838,581	14,803,544	13,645,409	-
Other Employee Comp.	25,064	312	-	2,500	2,500	-
Employee Benefits	4,603,098	5,374,032	4,462,114	5,973,324	5,483,985	-
Board Compensation	2,035	2,300	3,525	4,250	4,250	-
Total Personal Services	16,193,838	18,509,985	16,304,220	20,783,618	19,136,144	-
Operating Expenditures						
Professional Fees	648,007	780,253	730,185	776,782	757,616	-
Maintenance Service	42,767	81,358	49,366	68,930	65,136	-
Rent	63,129	85,322	84,452	70,688	70,588	-
Utility Services	8,590	8,685	8,804	11,378	8,900	-
Other Purchased Services	460,253	743,256	478,000	782,176	670,366	-
Training & Conference	145,243	228,099	101,856	274,454	173,732	-
General Supplies	163,813	273,940	158,858	257,959	215,134	-
Energy	94,916	86,782	67,844	88,888	88,888	-
Operating Supplies	1,042,941	1,465,221	1,136,121	1,694,953	1,469,010	-
Inventory Purchases	2,605,969	2,500,000	2,671,330	2,500,000	2,500,000	-
Other Operating Costs	542,753	375,708	91,626	586,511	338,302	-
Total Operating Exps.	5,818,381	6,628,624	5,578,442	7,112,719	6,357,672	-
Contingency	-	-	-	-	-	-
Capital Outlay	2,590	38,000	19,246	76,382	-	-
Payments to Other Agencies	-	-	4,821	28,754	28,754	-
TOTAL EXPENDITURES	22,014,809	25,176,609	21,906,729	28,001,473	25,522,570	-
Cost-Sharing Expenses	468,652	597,436	246,811	411,286	401,186	-
Contra-Expenses	(187,465)	(160,000)	(170,000)	(170,000)	(170,000)	-
REVENUES	14,826,154	12,142,277	12,246,677	12,199,050	12,144,549	-
POSITIONS (FT/PT)	264/16	264/15	260/20	273/15	265/22	-



SOCIAL SERVICES SERVICE AREA



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

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

Family and Children’s Services

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

Adult Services:

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

Program Descriptions:

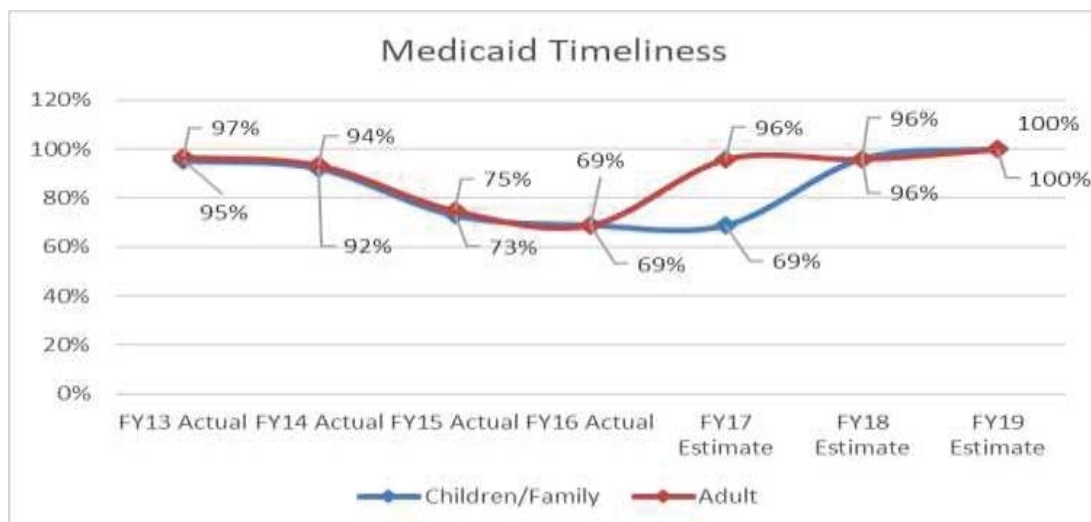
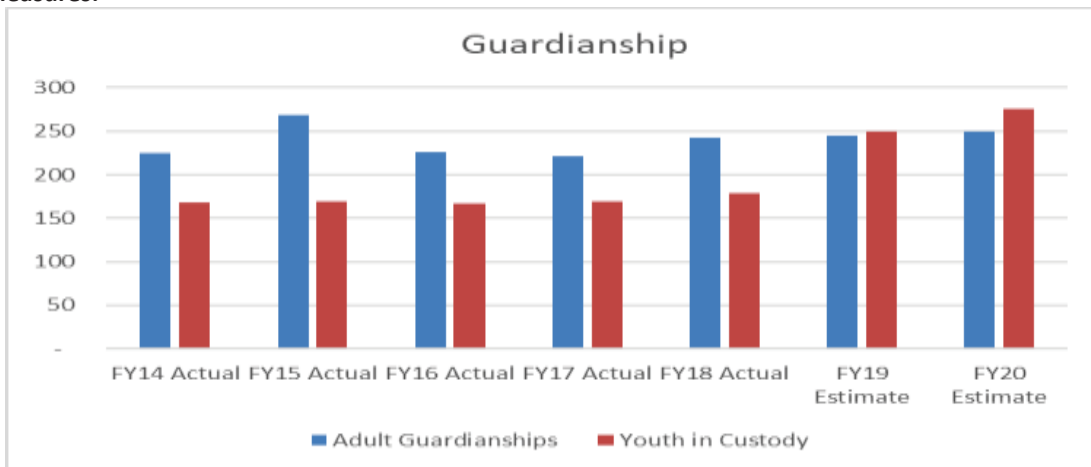
Economic Services - provides food benefits; day care subsidies; Work First cash assistance, Energy programs, and Medicaid

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

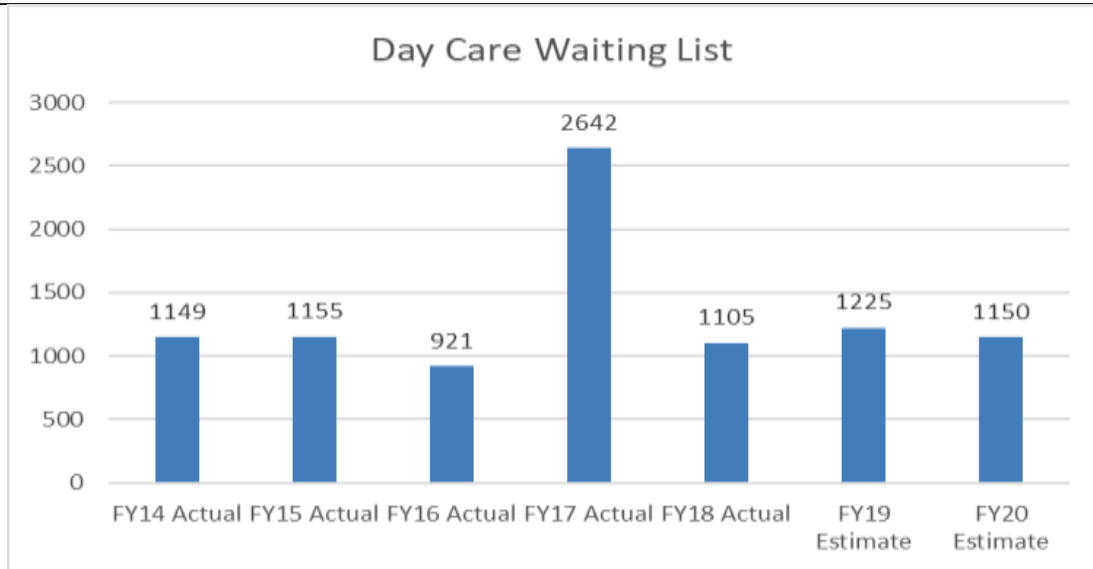
Adult Services - provides Adult Protective Services; intake assistance; in-home care, counseling, case management, and personal aide; placement with families or assisted living; guardianship of those determined to be wards by the Clerk of Court; inspection and monitoring of all licensed adult care facilities,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

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

Performance Measures:



SOCIAL SERVICES



Budget Highlights: The FY20 Recommended Budget for Social Services reflects a net County dollar increase of \$900,832 or 5.4% over the FY19 Adopted Budget. DSS has reorganized its financial structure to match its Divisions, moving all Energy Programs (CIP, LIEAP, & Share the Warmth) in Economic Services and moving Child Support into its own division. The Recommended Expenditure budget reflects an increase of \$2,242,918 or 5.0%. The Recommended Revenue budget reflects an increase of \$1,342,086, or 5.2%.

The number of children entering Foster Care has become one of the largest challenges facing DSS, with over 50 new children entering the custody of FCDSS in the past two years. Fueled in part by the opioid epidemic, this trend continues and Family & Children’s Services expects the number of children entering Foster Care to continue to increase. In the Recommended Budget there is an increase of \$650,000 for Foster Care payments to meet this demand. Forsyth County DSS continues to seek out efficiencies and best practices to deliver the best possible services to the Citizens of Forsyth County. The Department is currently examining policies and practices around translation services, In-Home Aide service delivery, domestic violence victims’ services, and document management and storage, among others.

The recommended budget includes four Income Maintenance Caseworkers to process Medicaid application at local hospitals. Due to the revenues streams available for this work, these positions can be added with zero net County cost. The recommended budget also includes one Senior Social Work Supervisor and two Senior Social Workers in Child Protective Services as part of an overall request for two Sr. Social Work Supervisors and five Sr. Social Workers. DSS also requested two Sr. Social Workers in Foster Care at a net County cost of \$130,394 and one Sr. Social Worker in the Guardianship unit at a net County cost of \$43,444.

PROGRAM SUMMARY

	FY 17-18	FY 18-19		Request	FY 19-20 Recommend	Adopted
	Actual	Original	Estimate			
Administration	2,882,634	3,538,333	2,793,327	3,797,577	3,822,277	-
Income Support	14,008,151	13,894,266	13,040,485	16,360,942	16,360,942	-
Family & Children Service	11,665,811	12,910,885	12,898,797	14,743,864	13,887,383	-
Adult Services	9,463,375	12,048,096	12,457,242	7,514,214	7,447,378	-
Child Support	-	-	-	3,116,518	3,116,518	-
Total	<u>38,019,971</u>	<u>42,391,580</u>	<u>41,189,851</u>	<u>45,533,115</u>	<u>44,634,498</u>	<u>-</u>

SOCIAL SERVICES

	FY 17-18	FY 18-19			FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	19,248,989	21,175,593	19,299,702	21,822,348	21,472,108	-
Employee Benefits	36,060	-	276	-	-	-
Other Employee Benefits	8,176,340	9,028,587	7,964,649	9,715,492	9,558,340	-
Board Compensation	825	1,250	-	-	-	-
<i>Total Personal Services</i>	<i>27,462,214</i>	<i>30,205,430</i>	<i>27,264,627</i>	<i>31,537,840</i>	<i>31,030,448</i>	-
<i>Operating Expenditures</i>						
Professional Fees	122,859	226,000	241,000	281,110	256,110	-
Maintenance Service	7,755	9,000	9,000	9,000	9,000	-
Rent	23,302	6,000	4,000	3,000	3,000	-
Utility Services	24,362	31,000	31,000	31,000	31,000	-
Other Purchased Services	976,051	1,133,290	1,344,940	1,462,847	1,445,547	-
Training & Conference	44,226	105,000	92,500	112,500	108,500	-
General Supplies	76,652	238,475	315,096	243,225	248,700	-
Energy	229,943	247,000	247,000	247,000	247,000	-
Operating Supplies	6,930	28,270	25,570	79,250	78,850	-
Support & Assistance	8,863,255	9,754,404	11,207,186	10,935,817	10,585,817	-
Other Operating Costs	182,422	339,800	340,021	413,115	413,115	-
<i>Total Operating Exps.</i>	<i>10,557,757</i>	<i>12,118,239</i>	<i>13,857,313</i>	<i>13,817,864</i>	<i>13,426,639</i>	-
<i>Payments T/O Agencies</i>	-	<i>67,911</i>	<i>67,911</i>	<i>67,911</i>	<i>67,911</i>	-
<i>Capital Outlay</i>	-	-	-	<i>109,500</i>	<i>109,500</i>	-
TOTAL EXPENDITURES	<u>38,019,971</u>	<u>42,391,580</u>	<u>41,189,851</u>	<u>45,533,115</u>	<u>44,634,498</u>	-
Cost-Sharing Expenses	2,186,424	2,299,781	791,687	1,894,915	1,894,815	-
<u>REVENUES</u>	<u>23,880,683</u>	<u>25,790,192</u>	<u>25,271,518</u>	<u>27,324,188</u>	<u>27,132,278</u>	-
POSITIONS (FT/PT)	501/5	514/5	512/3	527/3	519/3	-



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 – 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 230,000 meals annually for elderly residents through its contract with Senior Services, Inc.

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

Current Initiatives:

Meals on Wheels – Senior Services, Inc. provides Meals on Wheels services to homebound Forsyth County residents age 60 and over who are unable to obtain and prepare meals for

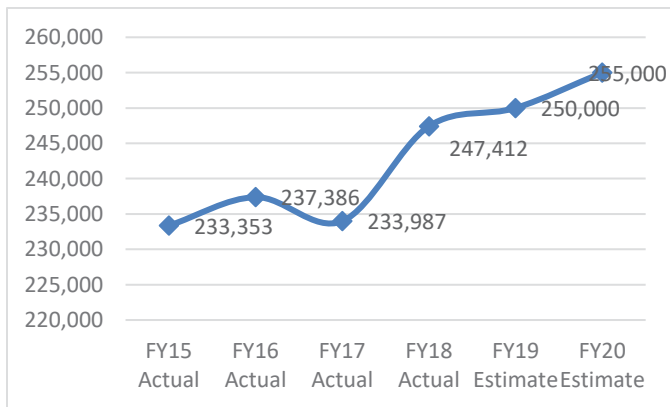
themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

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

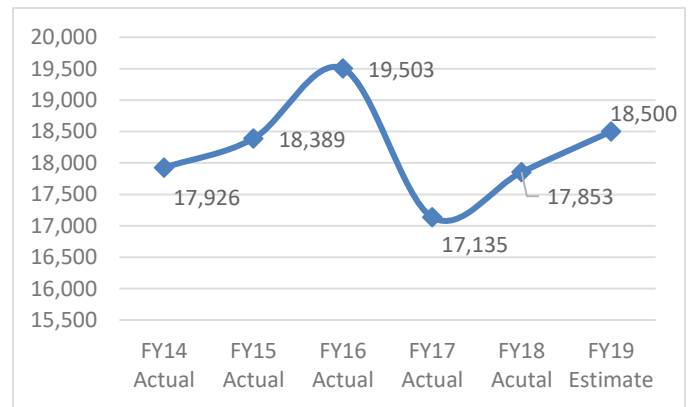
Shepherd’s Center – The Shepherd’s Center of Greater Winston-Salem provides transportation services, respite and visitation and services, and minor home repairs. The Shepherd’s Center of Kernersville provides senior fitness and enrichment programs, dental clinics, and tax preparation services.

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.

Performance Measures:



Meals on Wheels Served



Williams Center Attendance

Budget Highlights: The FY20 Recommended Budget for Aging Services provides \$50,000 for the Shepherd's Centers of Winston-Salem and Kernersville, \$370,000 for Senior Services, Inc. (\$320,000 of which is for the Meals-on-Wheels program), and \$204,630 of pass-through funding from the Rural Operating Assistance Grant for Trans-Aid. The recommended budget is unchanged from the FY19 Adopted Budget.

AGING SERVICES

PROGRAM SUMMARY

	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
Aging Services	582,374	626,130	582,374	666,130	626,130	-
Total	<u>582,374</u>	<u>626,130</u>	<u>582,374</u>	<u>666,130</u>	<u>626,130</u>	<u>-</u>

	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
<u>EXPENDITURES</u>						
Other Operating Costs	-	1,500	-	1,500	1,500	-
					<i>Costs for Senior TarHeel Legislature</i>	
<i>Payments T/O Agencies</i>						
Senior Services, Inc.	370,000	370,000	370,000	395,000	370,000	-
Shepherd's Center	50,000	50,000	50,000	65,000	50,000	-
Trans-Aid - EDTAP Grant	162,374	204,630	162,374	204,630	204,630	-
TOTAL EXPENDITURES	<u>582,374</u>	<u>626,130</u>	<u>582,374</u>	<u>666,130</u>	<u>626,130</u>	<u>-</u>
REVENUES	<u>162,374</u>	<u>204,630</u>	<u>162,374</u>	<u>204,630</u>	<u>204,630</u>	<u>-</u>

YOUTH SERVICES

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

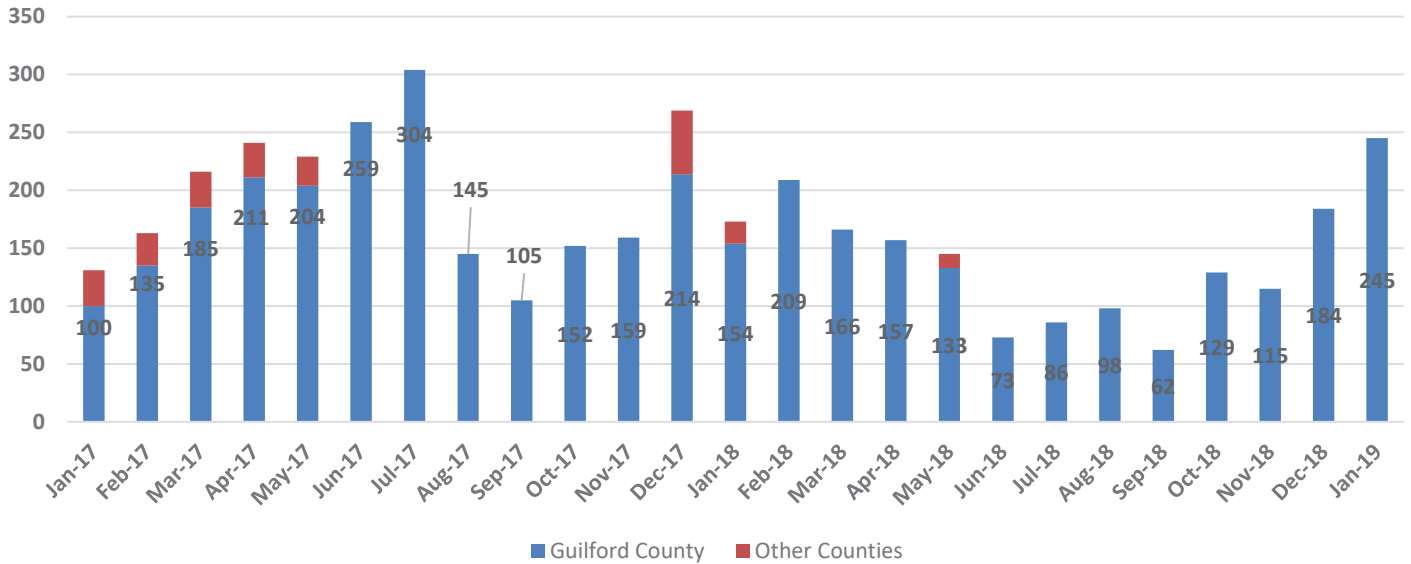
Juvenile Crime Prevention Council Administration includes the funds sent from the State to the Forsyth County Juvenile Crime Prevention Council which helps plan programs and services at the local level for youth delinquency, gang prevention and substance abuse.

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:

Youth Services - Bed Days by County



Budget Highlights:

Youth Services includes the County’s payments for youth detention as well as the Juvenile Crime Prevention Council pass-through funding. The FY20 Recommended Budget for Youth Services is a net County dollar decrease of \$1,280 or -0.4% driven by a slight decrease in youth detention.

For youth detention, expenditures are decreasing \$1,280, or -0.4%. It is estimated that expenditures for youth detention will be \$170,000 for FY19. The FY20 recommended budget includes \$300,000 for youth detention due to the Raise-the-Age legislation that is effective on December 1, 2019. This legislation impacts youth alleged to have committed nonviolent offenses and ensures that youth up to 18 years old will be heard in juvenile court. The Department of Juvenile Justice (DJJ) has requested additional funding for the influx of 16 and 17 year olds who will now come through the juvenile court system which will increase the number of juveniles placed into youth detention centers.

For Juvenile Crime Prevention Council pass-through funding, revenue and expenditures are decreasing \$25,000 due to the end of a Governor’s Crime Commission grant.

YOUTH SERVICES

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
Youth Services	268,644	301,280	170,000	300,000	300,000	-
JCPC Administration	698,014	738,108	738,008	713,108	713,108	-
Total	<u>966,658</u>	<u>1,039,388</u>	<u>908,008</u>	<u>1,013,108</u>	<u>1,013,108</u>	<u>-</u>

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	-	15,000	15,000	15,000	15,000	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Total Personal Services	-	15,000	15,000	15,000	15,000	-

Operating Expenditures

Other Purchased Services	268,644	301,280	170,000	300,000	300,000	-
						<i>Includes food service contract & out-of-county placement costs</i>
Materials and Supplies	343	500	400	500	500	-
Other Operating Costs	63	-	-	-	-	-

Total Operating Exps.	269,050	301,780	170,400	300,500	300,500	-
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Payments T/O Agencies	697,608	722,608	722,608	697,608	697,608	-
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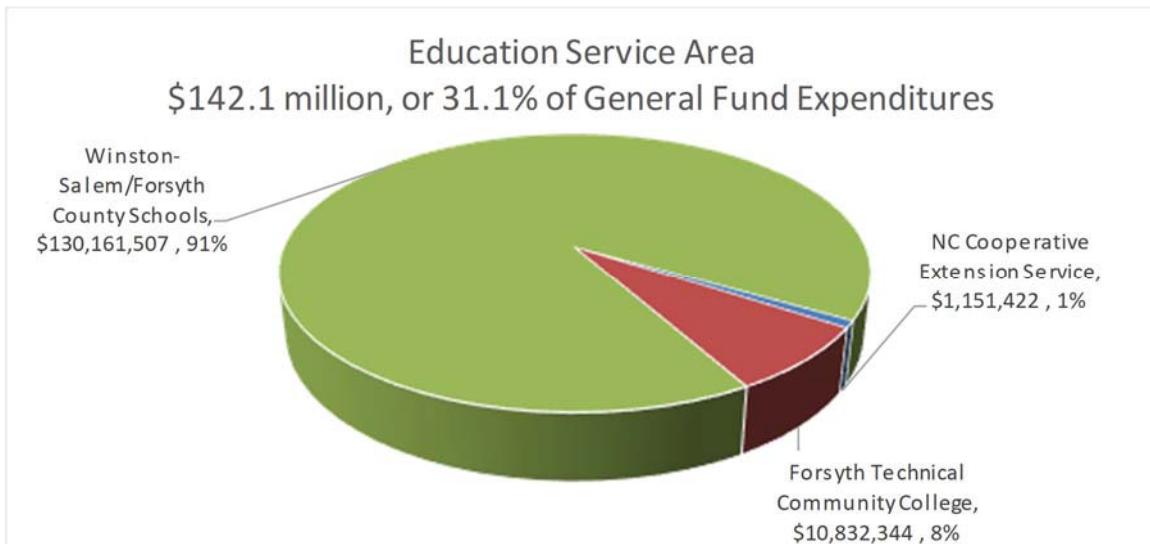
TOTAL EXPENDITURES	<u>966,658</u>	<u>1,039,388</u>	<u>908,008</u>	<u>1,013,108</u>	<u>1,013,108</u>	<u>-</u>
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Cost-Sharing Expenses	2,815	-	763	763	54	-
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REVENUES	<u>763,171</u>	<u>738,108</u>	<u>713,108</u>	<u>713,108</u>	<u>713,108</u>	<u>-</u>
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EDUCATION SERVICE AREA



Operating Goals & Objectives:

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

- a. Providing facilities that are conducive to learning for the Winston-Salem/Forsyth County School System and 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 the 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

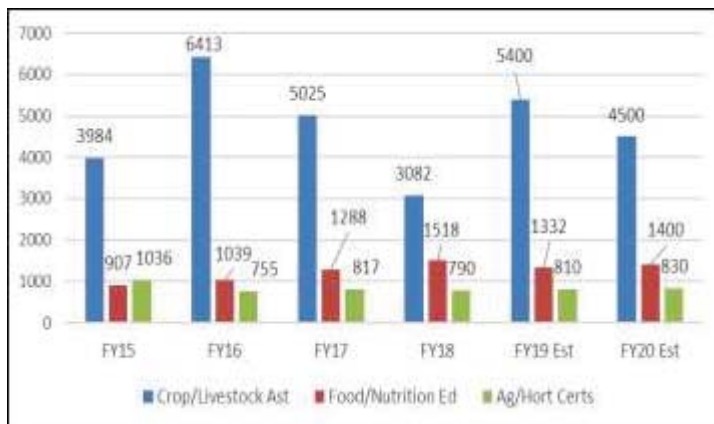
Community Development – develop community leadership and capacity through asset based community development models such as the community gardening program

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

Program Descriptions:

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.

Performance Measures:



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

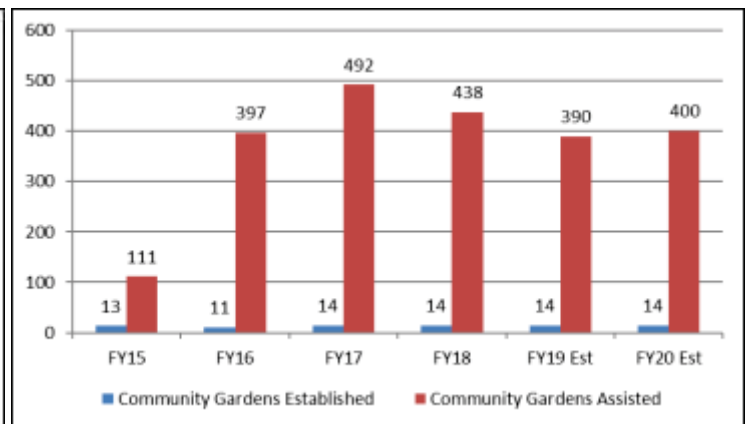
Family & Consumer Science - helps improve quality of living in the areas of food safety, preservation, nutrition and financial management.

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

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

Current Initiatives:

- Provide technical and educational assistance to community and home gardeners
- Provide education and technical assistance to community gardens and neighborhoods
- Develop community leadership and capacity through asset-based community development model
- Promote positive behavior changes while elevating students’ knowledge and skills in gardening, environmental stewardship, nutrition, health, leadership, and career readiness.



PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	
Administration	92,792	108,842	97,436	112,117	108,727	-
Soil & Water	112,489	142,229	113,972	144,616	141,921	-
Forestry	51,575	52,828	52,828	74,400	74,400	-
Economic Assistance	313,629	344,071	303,135	377,599	376,874	-
Family & Consumer Sciences	91,862	136,594	85,971	103,187	103,187	-
Community Development	114,699	129,623	139,893	142,513	142,338	-
Youth Development	82,823	116,014	99,665	132,925	126,130	-
Ag Bldg. Maintenance	34,011	44,622	36,502	38,157	38,157	-
Arboretum at Tanglewood	24,316	36,216	29,851	39,688	39,688	-
TOTAL	<u>918,196</u>	<u>1,111,039</u>	<u>959,253</u>	<u>1,165,202</u>	<u>1,151,422</u>	<u>-</u>

N.C. COOPERATIVE EXTENSION

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	199,365	226,108	184,698	210,406	210,406	-
Employee Benefits	138,909	190,740	104,920	170,117	170,117	-
Board Compensation	-	600	250	-	-	-
Total Personal Services	338,274	417,448	289,868	380,523	380,523	-
Operating Expenditures						
Professional Fees	-	1,000	350	800	775	-
						<i>Lab fees, interpreters for deaf program participants</i>
Maintenance Service	2,837	5,360	3,850	4,750	4,450	-
Rent	670	3,120	2,520	4,070	3,620	-
						<i>Space rental at Tanglewood Park</i>
Utility Services	1,590	2,556	2,394	2,120	2,120	-
						<i>Water & sewer</i>
Other Purchased Services	399,910	409,145	443,851	482,680	480,180	-
						<i>Includes salary/fringe for "send-in" positions, alarm monitoring, printing, advertising, insurance premiums, telephone</i>
Training & Conference	13,374	20,540	25,547	31,042	23,572	-
General Supplies	34,239	49,372	34,060	51,473	48,838	-
						<i>Office & general supplies, small equipment</i>
Energy	30,509	40,156	32,552	34,137	34,137	-
						<i>Electricity and natural gas</i>
Operating Supplies	33,997	65,484	57,776	58,155	58,055	-
Other Operating Costs	11,221	17,530	13,657	14,552	14,252	-
						<i>Memberships, administration costs, insurance claims</i>
Total Operating Exps.	528,347	614,263	616,557	683,779	669,999	-
Contingency	-	26,500	-	26,500	26,500	-
Payments T/O Agencies	51,575	52,828	52,828	74,400	74,400	-
Capital Projects	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>918,196</u>	<u>1,111,039</u>	<u>959,253</u>	<u>1,165,202</u>	<u>1,151,422</u>	<u>-</u>
Cost-Sharing Expenses	90,661	50,309	84,920	84,096	84,096	-
REVENUES	<u>213,212</u>	<u>269,047</u>	<u>175,416</u>	<u>202,255</u>	<u>217,305</u>	<u>-</u>
POSITIONS (FT/PT)	18/2	18/2	18/14	18/14	17/13	

Budget Highlights: The FY20 Recommended Budget for Cooperative Extension is an increase of \$92,125, or 10.9%, in terms of net County dollars over the FY19 Adopted Budget. The change to the budget is composed of annualized increases to salaries and benefits as well as increases from the State, though minor adjustments exist elsewhere to meet the programmatic needs of Cooperative Extension. The Recommended revenue in Cooperative Extension is \$217,305.

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 late June 2018, fourteen students from Forsyth Tech won awards, including five gold medals, during the SkillsUSA competition in Louisville, Ky., during the 54th annual National Leadership and Skills Conference (NLSC), a showcase of career and technical education students.

In the summer of 2018, a first-year student at Forsyth Technical Community College found an exceptional way to raise awareness of the devastating situation in Puerto Rico following Hurricane Maria, by reporting as a Student Fellow with the Pulitzer Center in Washington, D.C.

In July 2018, Forsyth Technical Community College announced a new co-admission agreement with UNC Greensboro to facilitate degree completion and student success by improving access to undergraduate educational resources, university facilities and support systems.

In September 2018, the Mazie S. Woodruff Center of Forsyth Technical Community College celebrated its 20th anniversary, with keynote speaker and Forsyth County Commissioner Fleming El-Amin.

In October 2018, the Forsyth Technical Community College Board of Trustees named Dr. Janet N. Spriggs the seventh president of Forsyth Tech, succeeding Dr. Gary M. Green who had announced his intent to retire at the end of December 2018, following a 17-year career with the college.

The Grady P. Swisher Center of Forsyth Technical Community College celebrated its 20th anniversary in October 2018, with guest speakers Joe and Eunice Dudley, co-founders of the DudleyQ+ brand.

In November 2018, Forsyth Technical Community College and N.C. A&T entered into the Aggie Plus program, which is open to Forsyth Tech students, regardless of major, who want to transfer to N.C. A&T after completing an associate's degree at Forsyth Tech.

In April 2019, Forsyth Tech is expecting to start construction on the 51,000 sq. ft. Aviation Center located at Smith Reynolds Airport to house classrooms, labs, shops and hanger space to provide training for the aviation/aerospace manufacturing and service industries. This project is funded by the 2016 Forsyth County Bonds.

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

Budget Highlights: The FY20 Recommended Budget for Forsyth Technical Community College (FTCC) is \$193,097, or 1.8% higher than the FY19 amended budget. The difference between the requested and recommended budget is due to requested increases in Personal Services related to potential salary increases from the State and contractual service increases in energy and utility accounts. It is recommended that a portion of the personal service increases in salaries, longevity, and supplements be held in Contingency until the actual percentage is confirmed through adoption of the State budget.

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
General Administration	2,045,659	1,620,467	1,620,467	1,592,717	1,592,717	-
Curriculum Instruction	22,898,731	26,774,906	26,774,906	28,129,862	28,129,862	-
Non-Curriculum Instruction	6,001,359	5,038,354	5,038,354	5,325,590	5,325,590	-
Plant Fund/Operation	11,341,959	12,526,697	12,525,697	13,179,072	13,179,072	-
Institution	42,667,718	29,698,021	29,066,021	29,748,892	29,748,892	-
Other Expenses	4,268,826	8,382,764	8,382,764	9,446,226	9,446,226	-
Total	89,224,252	84,041,209	83,408,209	87,422,359	87,422,359	-
County Share	10,411,494	10,543,201	10,638,247	10,898,373	10,832,344	-
Current Expense	9,955,494	10,088,201	10,088,201	10,443,373	10,377,344	-
Capital Outlay	455,000	455,000	455,000	455,000	455,000	-
TOTAL	<u>10,410,494</u>	<u>10,543,201</u>	<u>10,543,201</u>	<u>10,898,373</u>	<u>10,832,344</u>	<u>-</u>

FORSYTH TECHNICAL COMMUNITY COLLEGE

	FY 18-19 Budget	Request	FY 19-20 Recommend	Adopted
<i>Personal Services</i>				
Salaries	1,566,244	1,629,521	1,597,569	-
Longevity	146,305	152,217	149,232	-
Salary Supplements	1,524,113	1,585,688	1,554,596	-
Fringe Benefits	1,020,193	1,135,444	1,135,444	-
Training & Conference	12,000	12,000	12,000	-
Work Study	20,000	20,000	20,000	-
<i>Total Personal Services</i>	<i>4,288,855</i>	<i>4,534,870</i>	<i>4,468,841</i>	-
<i>Contractual Services</i>				
Legal Fees	20,000	20,000	20,000	-
Maintenance Service	403,648	403,648	403,648	-
Space Rental	33,000	33,000	33,000	-
Telephone	286,224	286,224	286,224	-
Electricity	1,741,497	1,845,987	1,845,987	-
Water	155,539	160,206	160,206	-
Natural Gas	696,746	696,746	696,746	-
Insurance	652,206	652,206	652,206	-
Janitorial	917,925	917,925	917,925	-
Grounds	147,569	147,569	147,569	-
Security	353,500	353,500	353,500	-
<i>Total Contractual Services</i>	<i>5,407,854</i>	<i>5,517,011</i>	<i>5,517,011</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>10,088,201</u>	<u>10,443,373</u>	<u>10,377,344</u>	<u>-</u>
Capital Outlay (ongoing)	455,000	455,000	455,000	-
TOTAL	<u>10,543,201</u>	<u>10,898,373</u>	<u>10,832,344</u>	<u>-</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 FY20 Recommended Budget for WSFCS provides an increase of \$4,287,914 or 3.4% over the FY19 Adopted Budget, compared to the requested increase of \$48,657,161 or 38.7% from WSFCS. 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 FY20.

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.

2017-18 End of Grade Test Results			
	Grade 3	Grade 5	Grade 8
Reading/Math			
WS/FC - All Students	51.6/57.1	46.1/52.7	49.1/41.7
State - All Students	55.9/64.3	54.1/59.8	54.2/48.3

SAT RESULTS			
Total Verbal & Math	2016	2017	2018
WS/FC Average	1,003	1,079	1,090
State Average	1,010	1,074	1,090
Nation Average	1,002	1,044	1,049

PROGRAM SUMMARY

	FY 17-18		FY 18-19		FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
Instructional Programs	67,499,542	68,007,671	68,007,671	104,514,186	70,412,195	-
Support Services	42,353,452	42,875,102	42,875,102	46,181,426	44,657,996	-
Ancillary Services	438,349	426,771	426,771	441,352	426,792	-
Non-Programmed Charges	5,536,345	5,938,190	5,938,190	6,950,000	6,720,734	-
Capital Program	8,779,083	8,625,859	8,625,859	16,443,790	7,943,790	-
Total	<u>124,606,771</u>	<u>125,873,593</u>	<u>125,873,593</u>	<u>174,530,754</u>	<u>130,161,507</u>	<u>-</u>
Current Expense	115,827,688	117,247,734	117,247,734	158,086,964	122,217,717	-
Capital Outlay	8,779,083	8,625,859	8,625,859	16,443,790	7,943,790	-
Debt Service	43,511,552	47,504,094	41,917,725	52,063,896	52,063,896	-
Total	<u>168,118,323</u>	<u>173,377,687</u>	<u>167,791,318</u>	<u>226,594,650</u>	<u>182,225,403</u>	<u>-</u>

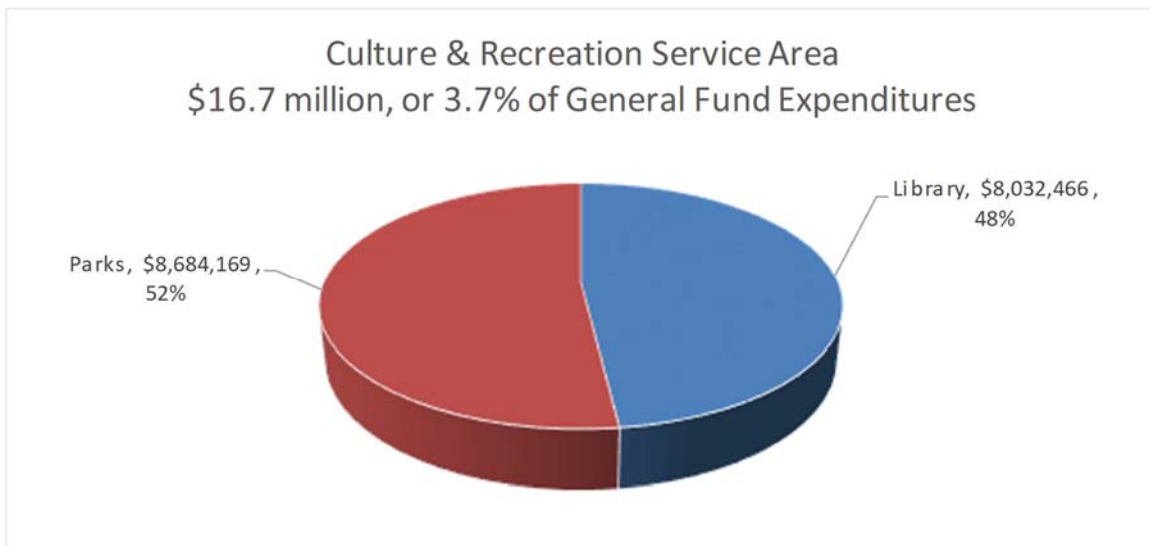
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

	FY 17-18	FY 18-19		FY 19-20	Adopted	
	Actual	Original	Estimate	Request	Recommend	
<u>Instructional Programs</u>						
Regular	36,854,648	33,204,475	33,204,475	63,068,147	30,333,376	-
Special Population	5,441,033	5,098,840	5,098,840	10,952,305	10,591,011	-
Alternative	1,562,850	1,340,897	1,340,897	1,396,123	1,350,068	-
School Leadership	7,823,214	7,829,427	7,829,427	8,757,162	8,468,281	-
Co-Curricular	3,911,583	4,028,870	4,028,870	4,092,160	3,957,168	-
School Based Support	11,906,214	16,505,162	16,505,162	16,248,289	15,712,291	-
Total Instructional Programs	67,499,542	68,007,671	68,007,671	104,514,186	70,412,195	-
<u>Support Services</u>						
Support & Development	1,233,735	1,177,101	1,177,101	938,004	907,061	-
Special Population Support	538,654	525,375	525,375	355,679	343,946	-
Alternative Programs Support	271,735	170,665	170,665	425,320	411,290	-
Technology Support	2,879,858	1,953,954	1,953,954	2,039,102	1,971,836	-
Operational Support	29,044,961	30,505,599	30,505,599	33,131,738	32,038,790	-
Financial & HR	4,104,283	4,332,442	4,332,442	4,692,148	4,537,364	-
Accountability	859,427	961,877	961,877	1,006,973	973,755	-
System-Wide Pupil Support	771,306	722,778	722,778	863,206	834,731	-
Policy, Leadership & PR	2,649,493	2,525,311	2,525,311	2,729,256	2,639,223	-
Total Support Services	42,353,452	42,875,102	42,875,102	46,181,426	44,657,996	-
<u>Ancillary Services</u>						
Community Services	422,243	414,296	414,296	428,453	414,319	-
Nutrition Services	16,106	12,475	12,475	12,899	12,473	-
Total Ancillary Services	438,349	426,771	426,771	441,352	426,792	-
<u>Non-Programmed Charges</u>						
Charter Schools	5,536,345	5,938,190	5,938,190	6,950,000	6,720,734	-
Total Non-Programmed Charges	5,536,345	5,938,190	5,938,190	6,950,000	6,720,734	-
Total Current Expense	115,827,688	117,247,734	117,247,734	158,086,964	122,217,717	-
<u>Capital Outlay</u>						
Regular	4,424,171	4,800,423	4,800,423	11,860,209	3,360,209	-
Technology Support	68,504	8,000	8,000	-	-	-
Operational Support	2,543,408	2,076,966	2,076,966	2,845,081	2,845,081	-
Accountability	1,500	1,500	1,500	1,500	1,500	-
System Wide	6,500	3,970	3,970	2,000	2,000	-
Tfr to Schools Maint. CPO	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	-
Total Capital Outlay	8,779,083	8,625,859	8,625,859	16,443,790	7,943,790	-
Total	<u>124,606,771</u>	<u>125,873,593</u>	<u>125,873,593</u>	<u>174,530,754</u>	<u>130,161,507</u>	-

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



CULTURE & RECREATION SERVICE AREA



Operating Goals & Objectives:

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

- a. Preserving and expanding its parks and libraries.
- b. Providing a variety of materials, through the main library and nine (9) branch libraries & 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.

Services, Children’s Outreach, and Homebound and Institutional services.

Goals:

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

Current Initiatives:

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

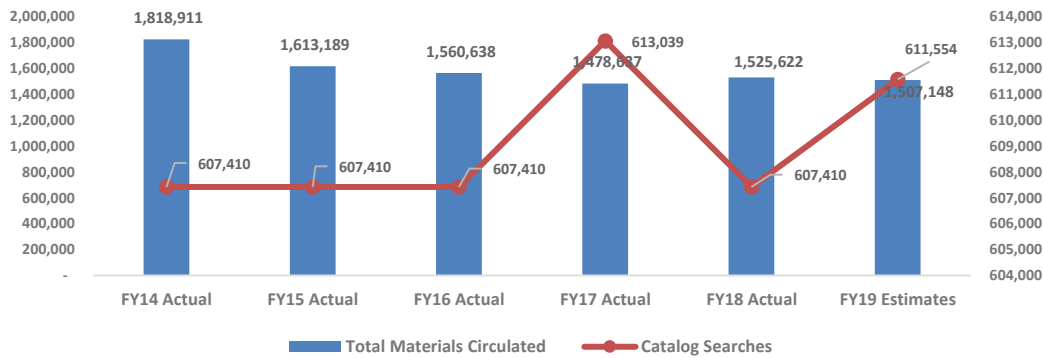
Program Descriptions:

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.

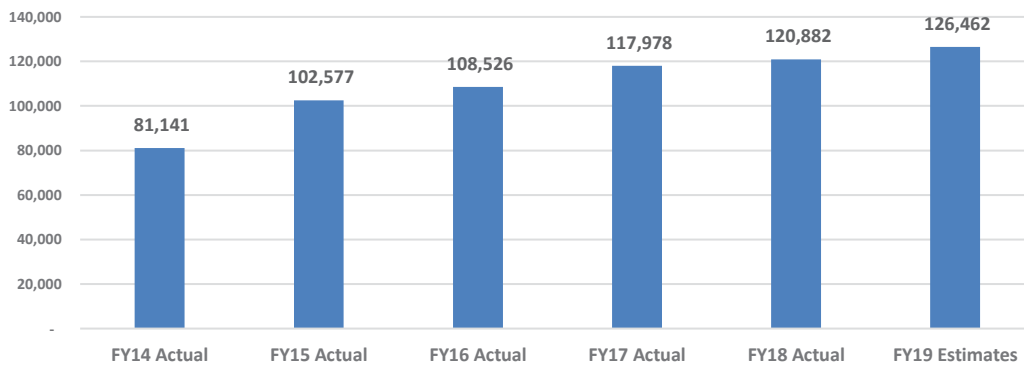
Extension Division – consists of nine branch libraries and the Outreach Services Departments which include Hispanic

Performance Measures:

Materials Circulated vs. Catalog Searches



Program Attendance



Budget Highlights: The FY20 Recommended Budget for the Library reflects a net County dollar increase of \$251,420, or 3.5% over the FY19 Adopted Budget. Expenditures increased by \$265,035 which can be mostly attributed to increased Personal Services costs for annualized salary and benefit increases. This increase is offset by a \$13,615 increase in projected revenues. Five Part-Time Library Tech Page positions are included in the FY19 Recommended Budget as well.

FORSYTH COUNTY PUBLIC LIBRARIES

PROGRAM SUMMARY

	FY 17-18		FY 18-19		FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,669,833	1,915,892	2,341,954	2,268,791	2,080,918	-
Headquarter	518,106	550,343	527,426	575,668	561,054	-
Extension	284,741	367,845	269,259	324,720	319,487	-
Branches	4,718,868	4,933,351	4,701,275	5,181,552	5,071,007	-
TOTAL	<u>7,191,548</u>	<u>7,767,431</u>	<u>7,839,914</u>	<u>8,350,731</u>	<u>8,032,466</u>	<u>-</u>

	FY 17-18	FY 18-19		Request	FY 19-20	Adopted
	Actual	Original	Estimate		Recommend	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	3,774,173	4,090,711	3,972,660	4,273,969	4,241,254	-
Other Employee Benefits	8,250	-	-	-	-	-
Employee Benefits	1,554,417	1,690,199	1,951,724	1,798,394	1,788,377	-
Total Personal Services	<u>5,336,840</u>	<u>5,780,910</u>	<u>5,924,384</u>	<u>6,072,363</u>	<u>6,029,631</u>	<u>-</u>
<i>Operating Expenditures</i>						
Professional Fees	-	20,966	20,966	20,966	20,966	-
Maintenance Service	47,866	73,564	65,014	86,249	77,454	-
Rent	97,121	55,527	56,967	12,947	12,863	-
Utility Services	34,647	39,003	26,813	43,675	41,258	-
Other Purchased Services	479,358	545,984	489,564	603,495	544,070	-
Training & Conference	24,041	25,625	22,793	43,449	29,005	-
General Supplies	81,633	61,274	41,785	72,185	42,322	-
Energy	344,962	315,765	293,510	326,031	324,293	-
Operating Supplies	713,030	800,173	808,663	993,352	841,085	-
Other Operating Costs	22,850	38,640	24,455	37,455	37,455	-
Contingency	-	10,000	65,000	25,000	25,000	-
Total Operating Exps.	<u>1,845,508</u>	<u>1,986,521</u>	<u>1,915,530</u>	<u>2,264,804</u>	<u>1,995,771</u>	<u>-</u>
Capital Outlay	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>13,564</u>	<u>7,064</u>	<u>-</u>
Total Expenditures	<u>7,191,548</u>	<u>7,767,431</u>	<u>7,839,914</u>	<u>8,350,731</u>	<u>8,032,466</u>	<u>-</u>
Cost-Sharing Expenses	831,482	672,292	648,252	835,976	835,976	-
REVENUES	<u>434,702</u>	<u>479,752</u>	<u>471,379</u>	<u>493,367</u>	<u>493,367</u>	<u>-</u>
POSITIONS (FT/PT)	88/36	89/41	89/41	91/46	89/46	

PARKS

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

Goals:

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

Program Descriptions:

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

Performance Measures:

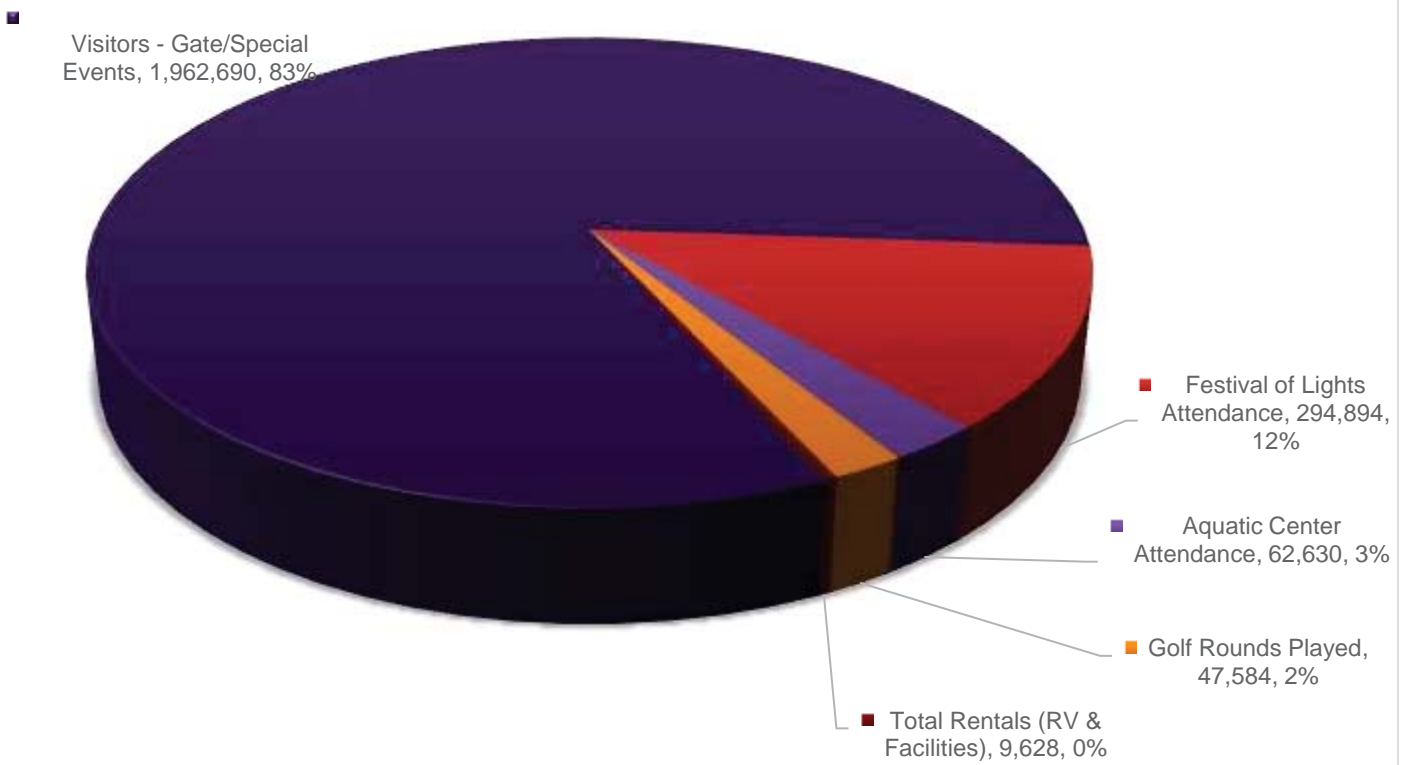
Park Maintenance - provides maintenance at parks and their associated facilities.

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

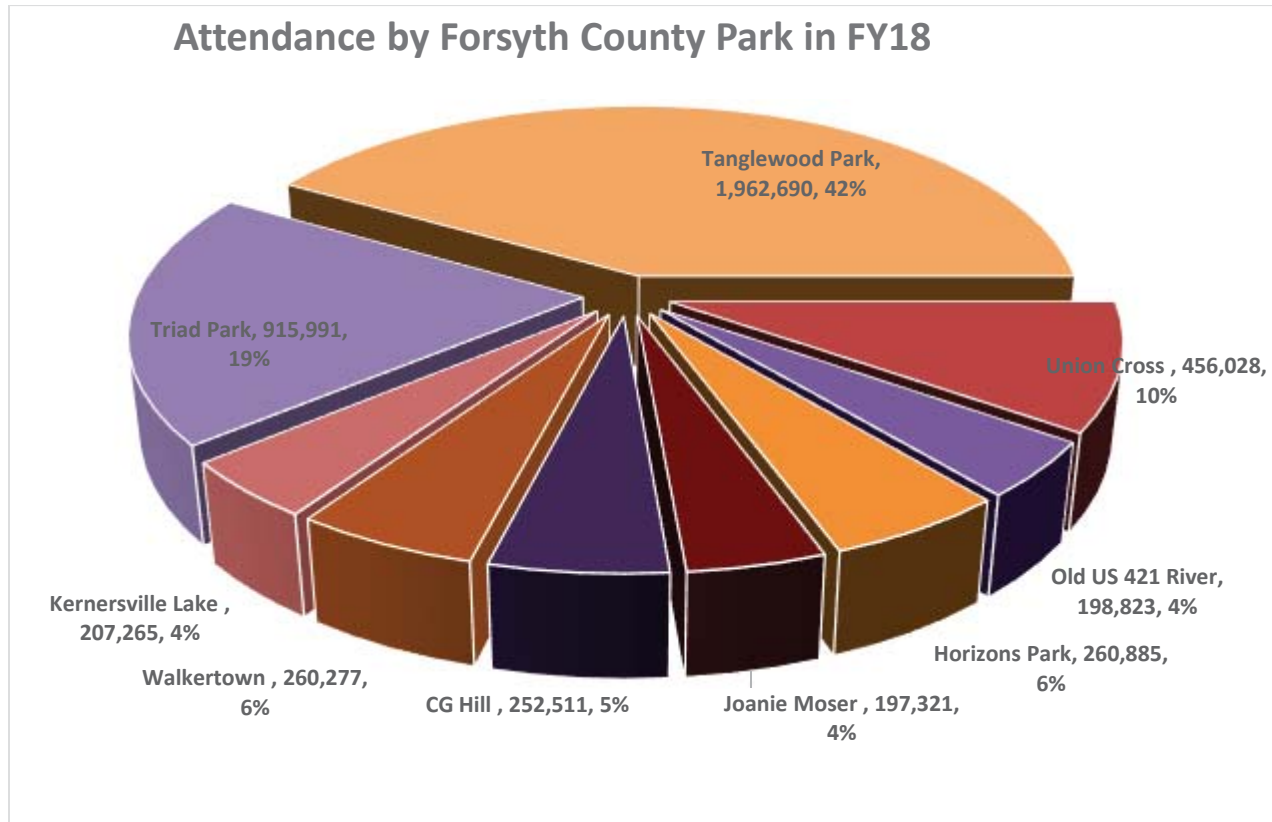
Current Initiatives:

- Continue renovations of park facilities using 2/3rds bonds funds completing by designated priority.
- Complete park projects designated with 2016 bond referendum funds (Tanglewood Championship golf course renovation, playground replacements, and design work for future funds to be issued with this bond.)
- Manage enterprise activities at Tanglewood at no more than \$1.5 million subsidy.

Tanglewood Park Enterprise Areas - FY18



PARKS



Total Park Visits in FY18: 4,711,791

Budget Highlights: The FY20 Recommended Budget for Parks reflects a net County dollar increase of \$51,559 or 1.4% over the FY19 Adopted Budget. Expenditures reflect an increase of \$489,877 (6.0%) over the FY19 Adopted Budget. The primary drivers on the expenditure side are increases in Personal Service costs due for annualized salary and compensation adjustments, significant claims increases, and capital outlay for golf maintenance equipment.

The Revenue side reflects an increase of \$438,318 (9.8%) over the FY19 Adopted Budget. The Primary driver of this projected revenue increases is the completion of the renovations at the Championship Golf Course at Tanglewood Park. FY20 will represent the first full season of Championship being open all season since FY17, and expectations are that rounds will increase as golfers come out to take advantage of Championship's post-renovation playability.

PROGRAM SUMMARY

	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
Administration	495,827	686,823	641,518	878,053	872,253	-
Park Maintenance	472,973	515,849	454,305	561,160	517,275	-
Park Operation	334,607	381,508	349,624	422,346	411,596	-
Tanglewood Park	5,120,862	5,568,135	5,123,148	6,105,011	5,712,211	-
Triad Park	1,178,293	1,041,977	916,757	1,172,084	1,170,834	-
TOTAL	<u>7,602,562</u>	<u>8,194,292</u>	<u>7,485,352</u>	<u>9,138,654</u>	<u>8,684,169</u>	<u>-</u>

PARKS

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,133,052	3,410,977	3,217,331	3,518,817	3,505,817	-
Other Employee Benefits	8,312	-	1,058	460	-	-
Employee Benefits	1,198,833	1,288,520	1,211,353	1,374,187	1,374,187	-
Total Personal Services	4,340,197	4,699,497	4,429,742	4,893,464	4,880,004	-
Operating Expenditures						
Professional Fees	193,977	211,750	210,954	244,800	243,750	-
				<i>Includes security for multi-purpose buildings and parks</i>		
Maintenance Service	408,208	477,535	417,211	526,055	485,370	-
				<i>Includes janitorial, solid waste, park repairs</i>		
Rent	161,879	181,050	171,597	182,850	181,550	-
				<i>Golf cart rental, space rental, equipment rental</i>		
Utility Services	92,950	110,100	82,625	108,600	109,100	-
Construction	10,457	-	10,470	-	-	-
Other Purchased Services	448,059	625,665	509,639	603,555	581,455	-
				<i>Includes bank service charges, recreation programs, life guards, tree removal, contracts</i>		
Training & Conference	5,481	19,700	9,000	19,850	17,650	-
General Supplies	414,319	368,600	346,720	371,085	366,165	-
				<i>Includes uniforms, repair supplies, janitorial supplies, small equipment, office supplies</i>		
Energy	502,011	518,825	449,265	519,825	520,105	-
				<i>Fuel oil, electricity, gasoline, natural gas</i>		
Operating Supplies	446,705	464,900	406,210	464,200	461,900	-
				<i>Includes mulch, seed, fertilizer, range balls, paint, lumber, weed killer, locks, shingles, concrete</i>		
Inventory Purchases	169,682	208,800	151,220	213,800	208,300	-
				<i>Merchandise for resale, food and beverages</i>		
Other Operating Costs	171,370	171,870	144,114	307,820	307,570	-
				<i>Insurance claims, other general & administrative</i>		
Total Operating Exps.	3,025,098	3,358,795	2,909,025	3,562,440	3,482,915	-
Contingency	-	-	-	160,000	160,000	-
				<i>Capital Repair/Equipment for Triad Park</i>		
Capital Outlay	237,267	136,000	146,585	477,000	115,500	-
				<i>Land Improvements, Replacement equipment</i>		
Land	-	-	-	45,750	45,750	-
				<i>Surveying Belews Lake</i>		
TOTAL EXPENDITURES	<u>7,602,562</u>	<u>8,194,292</u>	<u>7,485,352</u>	<u>9,138,654</u>	<u>8,684,169</u>	<u>-</u>
Cost-Sharing Expenses	277,937	342,083	269,460	278,152	284,403	-
REVENUES	<u>4,313,286</u>	<u>4,472,447</u>	<u>4,147,057</u>	<u>4,897,390</u>	<u>4,910,765</u>	<u>-</u>
POSITIONS (FT/PT)	69/124	69/124	69/124	69/124	69/124	

PARKS

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
<u>EXPENDITURES - TANGLEWOOD OPERATIONS</u>						
<i>Personal Services</i>						
Salaries & Wages	1,399,296	1,469,206	1,425,446	1,519,039	1,509,039	-
Other Employee Benefits	3,388	-	598	-	-	-
Employee Benefits	536,369	574,152	566,636	613,640	613,640	-
Total Personal Services	1,939,053	2,043,358	1,992,680	2,132,679	2,122,679	-
<i>Operating Expenditures</i>						
Professional Fees	47,600	52,000	44,624	56,000	56,000	-
					<i>Professional fees</i>	
Maintenance Service	55,758	80,700	70,835	94,525	85,175	-
					<i>Linen & laundry, equipment repair</i>	
Rent	151,226	168,750	159,525	170,250	169,250	-
					<i>Golf cart rental, equipment rental</i>	
Utility Services	4,534	6,800	4,645	6,300	6,800	-
					<i>Water & sewer</i>	
Other Purchased Services	300,227	404,375	313,625	383,945	368,295	-
					<i>Bank service charges, advertising, life guard contract</i>	
General Supplies	132,045	118,310	103,950	118,510	117,060	-
					<i>Repair supplies, small equipment</i>	
Energy	181,050	172,900	149,180	172,900	175,430	-
					<i>Natural gas, electricity, gasoline, fuel oil</i>	
Operating Supplies	265,087	261,900	238,280	260,400	259,900	-
					<i>Fertilizer, mulch, sand, sod, seed, chemicals, range balls</i>	
Inventory Purchases	168,168	208,000	151,030	213,000	207,500	-
					<i>Merchandise for resale, food & beverages</i>	
Other Operating Costs	6,739	28,370	27,550	29,070	29,070	-
					<i>Insurance claims, memberships & dues, permit fees</i>	
Total Operating Exps.	1,312,434	1,502,105	1,263,244	1,504,900	1,474,480	-
Capital Outlay	79,500	80,000	80,000	326,500	115,500	-
TOTAL EXPENDITURES	<u>3,330,987</u>	<u>3,625,463</u>	<u>3,335,924</u>	<u>3,964,079</u>	<u>3,712,659</u>	<u>-</u>
Cost-Sharing Expenses	34,442	43,217	10,021	11,226	11,226	-
REVENUES	<u>3,552,826</u>	<u>3,633,250</u>	<u>3,333,845</u>	<u>4,008,100</u>	<u>4,016,100</u>	<u>-</u>
Net County Dollars	(221,839)	(7,787)	2,079	(44,021)	(303,441)	-

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

PARKS

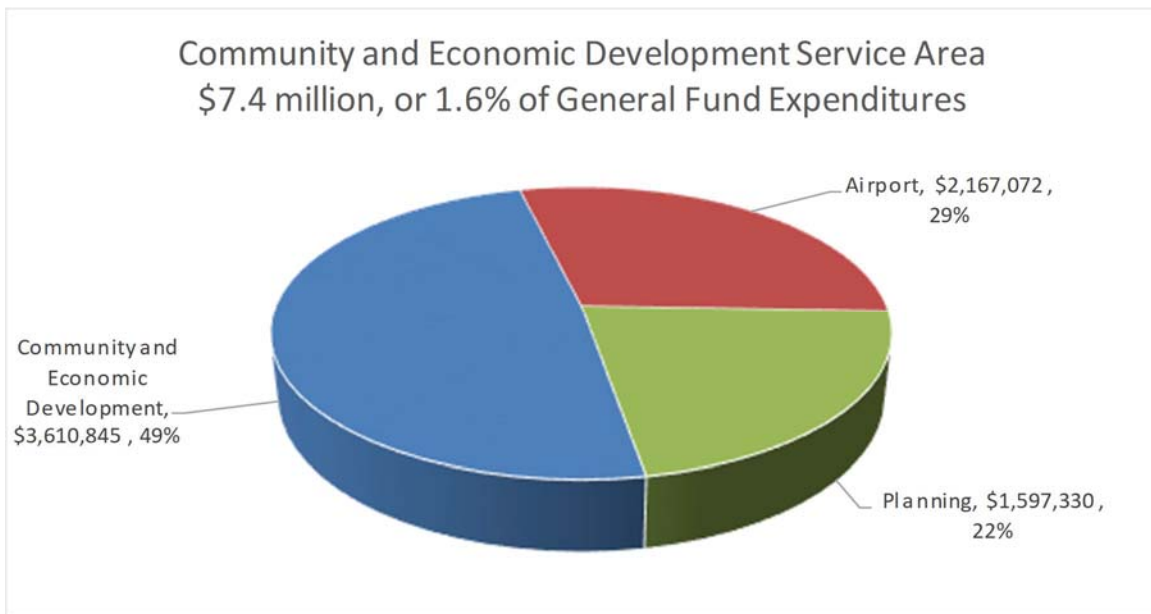
	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - TANGLEWOOD MAINTENANCE						
Personal Services						
Salaries & Wages	728,700	865,203	757,722	876,118	873,118	-
Other Employee Benefits	1,898	-	460	460	-	-
Employee Benefits	289,739	314,289	295,862	331,084	331,084	-
Total Personal Services	1,020,337	1,179,492	1,054,044	1,207,662	1,204,202	-
Operating Expenditures						
Professional Fees	96,346	94,000	107,200	122,000	122,000	-
Maintenance Service	174,422	183,250	177,165	203,360	191,110	-
				<i>Engineering fees, security, professional fees</i>		
				<i>Janitorial services, solid waste, equipment repair, other maintenance projects</i>		
Rent	6,501	9,450	8,570	8,250	9,450	-
				<i>Equipment rental</i>		
Utility Services	39,363	45,000	39,380	45,000	45,000	-
Construction	10,457	-	10,470	-	-	-
				<i>Water & sewer</i>		
Other Purchased Services	19,546	22,740	18,470	22,760	20,760	-
				<i>Telephone & alarm monitoring service</i>		
General Supplies	169,947	135,190	132,745	136,550	135,980	-
				<i>Repair supplies, small equipment, janitorial supplies</i>		
Energy	179,610	186,500	156,170	186,500	184,000	-
				<i>Natural gas, electricity, gasoline, fuel oil</i>		
Operating Supplies	72,425	85,000	67,070	85,300	85,000	-
Inventory Purchase	379	800	190	800	800	-
				<i>Fertilizer, mulch, sand, sod, seed, chemicals</i>		
Other Operating Costs	542	1,250	550	1,250	1,250	-
				<i>Memberships & dues, permit fees</i>		
Total Operating Exps.	769,538	763,180	717,980	811,770	795,350	-
Capital Outlay	-	-	15,200	121,500	-	-
TOTAL EXPENDITURES	<u>1,789,875</u>	<u>1,942,672</u>	<u>1,787,224</u>	<u>2,140,932</u>	<u>1,999,552</u>	-
Cost-Sharing Expenses	11,443	11,790	1,470	2,638	2,638	-
REVENUES	<u>177,237</u>	<u>200,200</u>	<u>188,145</u>	<u>189,700</u>	<u>195,700</u>	-
Net County Dollars	1,612,638	1,742,472	1,599,079	1,951,232	1,803,852	-

PARKS

	FY 17-18 Actual	FY 18-19 Original Estimate		Request	FY 19-20 Recommend	Adopted
<u>EXPENDITURES - ALL OTHERS</u>						
<i>Personal Services</i>						
Salaries & Wages	1,005,056	1,076,568	1,034,163	1,123,660	1,123,660	-
Other Employee Benefits	3,026	-	-	-	-	-
Employee Benefits	372,725	400,079	348,855	429,463	429,463	-
Total Personal Services	1,380,807	1,476,647	1,383,018	1,553,123	1,553,123	-
<i>Operating Expenditures</i>						
Professional Fees	50,031	65,750	59,130	66,800	65,750	-
Maintenance Service	178,028	213,585	169,211	228,170	209,085	-
Rent	4,152	2,850	3,502	4,350	2,850	-
Utility Services	49,053	58,300	38,600	57,300	57,300	-
Other Purchased Services	128,286	198,550	177,544	196,850	192,400	-
Training & Conference	5,481	19,700	9,000	19,850	17,650	-
General Supplies	112,327	115,100	110,022	116,025	113,125	-
Energy	141,351	159,425	143,915	160,425	160,675	-
Operating Supplies	109,193	118,000	100,860	118,500	117,000	-
Inventory Purchases	1,135	-	-	-	-	-
Other Operating Costs	164,089	142,250	116,014	277,500	277,250	-
Total Operating Exps.	943,126	1,093,510	927,798	1,245,770	1,213,085	-
Contingency	-	-	-	160,000	160,000	-
Capital Outlay	157,767	56,000	51,385	29,000	-	-
Land	-	-	-	45,750	45,750	-
TOTAL EXPENDITURES	<u>2,481,700</u>	<u>2,626,157</u>	<u>2,362,201</u>	<u>3,033,643</u>	<u>2,971,958</u>	-
Cost-Sharing Expenses	203,653	230,467	219,489	225,808	232,059	-
Contra-Expenses	-	-	-	-	-	-
REVENUES	<u>583,223</u>	<u>638,997</u>	<u>625,067</u>	<u>699,590</u>	<u>698,965</u>	-
Net County Dollars	<u>1,898,477</u>	<u>1,987,160</u>	<u>1,737,134</u>	<u>2,334,053</u>	<u>2,272,993</u>	-



COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA



Operating Goals & Objectives:

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

- a. Assisting and expanding existing businesses, as well as recruiting targeted new industry to Forsyth County.
- b. Providing affordable housing for low and moderate-income residents.

COMMUNITY AND ECONOMIC DEVELOPMENT

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

Goals:

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

Program Descriptions:

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

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

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

Current Initiatives:

- Continued development of second phase of the Enclave Apartment Community (96 rental units).
- Develop new Housing Rehabilitation Loan Program based on recapture of loans.
- Deliver Traditional Housing Rehabilitation Services.
- Deliver Traditional Home Ownership Services.
- Restructure the New Century Individual Development Account Program using only state and local funds for homeownership.
- Provide fund development activities to raise local and private monies to fund the New Century IDA Program for Small Business Capitalization.
- Develop and deliver the New Century IDA Program for Small Business Capitalization.
- Develop and receive state certification as an NCWORKS Certified Work Ready Community.
- Complete and populate the Tanglewood Business Park.
- Develop and deliver the New Century IDA program for Small Business Capitalization.

Budget Highlights: The FY20 Recommended Budget for Community and Economic Development reflects a net County dollar increase of \$198,657, or 6.0% above the FY19 Adopted Budget. This increase is driven by an overall expenditure increase of \$240,484 (7.1%), offset by an increase in revenue of \$41,827 above the FY19 Adopted Budget. Drivers on the expenditure side are primarily in Personal Service costs and include two recommended Alternate Service Level (ASL) requests for a Code Enforcement Officer position and a Workforce Development Coalition proposal that includes a Workforce and Economic Development Analyst position. This budget further represents a move towards redefining the County’s approach to community, workforce, and economic development as evidenced by the recommended Alternate Service Level request for a Request for Proposals for economic development services.

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	528,960	602,548	601,503	524,669	523,119	-
Emergency Rehab.	11,057	15,000	16,500	15,000	15,000	-
Economic Development	8,412,971	2,752,813	3,193,223	3,384,226	3,072,726	-
TOTAL	<u>8,952,988</u>	<u>3,370,361</u>	<u>3,811,226</u>	<u>3,923,895</u>	<u>3,610,845</u>	<u>-</u>

COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	315,296	319,353	349,713	447,181	447,181	-
Other Employee Benefits	1,062	312	312	312	312	-
					<i>Cell Phone stipend</i>	
Employee Benefits	114,011	110,632	120,182	165,021	165,021	-
Total Personal Services	430,369	430,297	470,207	612,514	612,514	-
Operating Expenditures						
Construction Services	50	-	-	-	-	-
Communications	3,413	3,505	3,286	3,990	3,990	-
Other Purchased Services	35,552	96,656	57,500	282,527	281,027	-
					<i>Telephone, printing, advertising contractual services, consumer counseling for IDA Program</i>	
Insurance Premiums	701	1,000	1,000	1,000	1,000	-
Training & Conference	6,266	6,450	6,150	9,750	8,700	-
General Supplies	3,224	2,850	1,900	6,350	6,100	-
Operating Supplies	135	250	40	250	250	-
					<i>Supplies, software</i>	
Other Operating Costs	14,057	19,590	20,970	19,900	19,650	-
					<i>Emergency rehab, memberships, insurance claims</i>	
Aid to Other Gvr. Agencies	735,348	466,890	430,413	430,410	430,410	-
					<i>Payments to grantee agencies</i>	
Other Contracts, Grants	7,697,623	2,295,923	2,772,810	2,514,866	2,204,866	-
					<i>Economic development incentive agreements, Grant Funds to United Way for IDA Program</i>	
Transfer to Housing GPO	26,250	46,950	46,950	42,338	42,338	-
					<i>Transfer of matching funds to GPO</i>	
Total Operating Exps.	8,522,619	2,940,064	3,341,019	3,311,381	2,998,331	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>8,952,988</u>	<u>3,370,361</u>	<u>3,811,226</u>	<u>3,923,895</u>	<u>3,610,845</u>	-
Cost-Sharing Expenses	21,738	48,512	23,018	54,045	54,045	-
REVENUES	<u>52,773</u>	<u>57,374</u>	<u>54,424</u>	<u>104,001</u>	<u>99,201</u>	-
POSITIONS (FT/PT)	5/0	5/0	6/0	8/0	8/0	

COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Grantee Agencies:						
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	150,000	-	-
Film Commission	30,000	30,000	30,000	35,000	30,000	-
Airport Commission	300,000	-	-	-	-	-
W-S Business, Inc.	99,622	100,000	100,000	100,000	-	-
Subtotal Grantee Agencies	554,794	255,172	255,172	310,172	55,172	-
Incentives						
City of WS (parking deck)	435,348	466,890	430,413	430,410	430,410	-
				<i>FY20 Agreement status: 17 of 20.</i>		
Pepsi	75,921	161,965	119,711	117,285	117,285	-
				<i>FY20 Agreement status: 6 of 7.</i>		
Wake Forest Univ. Hlth Sci.	396,270	-	-	296,010	296,010	-
				<i>Payment 1 of 13 on Building 90s South.</i>		
Herbalife	276,127	287,005	276,357	254,535	254,535	-
				<i>FY20 Agreement status: 4 of 5 on Agreement #1 and 2 of 4 on Agreement #2.</i>		
Caterpillar, Inc/Progress Rail	-	795,406	795,406	716,384	716,384	-
				<i>FY20 Agreement status: 7 of 15.</i>		
United Furniture Industries	18,791	21,500	21,500	21,500	21,500	-
				<i>FY20 Agreement status: 4 of 7.</i>		
Deere-Hitachi	225,479	254,655	202,954	194,500	194,500	-
				<i>FY20 Agreement status: 5 of 7.</i>		
Wexford WFU	227,654	233,200	233,200	233,425	233,425	-
				<i>FY20 Agreement status: 7 of 21.</i>		
Inmar Inc.	189,160	180,208	180,208	178,060	178,060	-
				<i>FY20 Agreement status: 4 of 7.</i>		
Piedmont Propulsion	3,040	3,014	2,873	3,115	3,115	-
				<i>FY20 Agreement status: 5 of 5.</i>		
Corning	-	76,974	76,975	76,975	76,975	-
				<i>FY20 Agreement status: 2 of 5.</i>		
Polyvlies	17,811	16,824	16,824	37,905	37,905	-
				<i>FY20 Agreement Status: 4 of 8.</i>		
Bailey Power	2,750,000	-	250,000	-	-	-
Whitaker Park	3,242,576	-	331,630	-	-	-
Center for Creative Economy	-	-	-	25,000	-	-
Venture Café	-	-	-	30,000	-	-
Other Contractual Services	-	-	-	221,077	221,077	-
				<i>RFP for Economic Development Services, Wofkforce Development Coalition</i>		
Subtotal Incentives	7,858,177	2,497,641	2,938,051	2,836,181	2,781,181	-
Total Expenditures	<u>8,412,971</u>	<u>2,752,813</u>	<u>3,193,223</u>	<u>3,146,353</u>	<u>2,836,353</u>	-



CITY/COUNTY PLANNING AND DEVELOPMENT SERVICES

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

Program Descriptions:

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

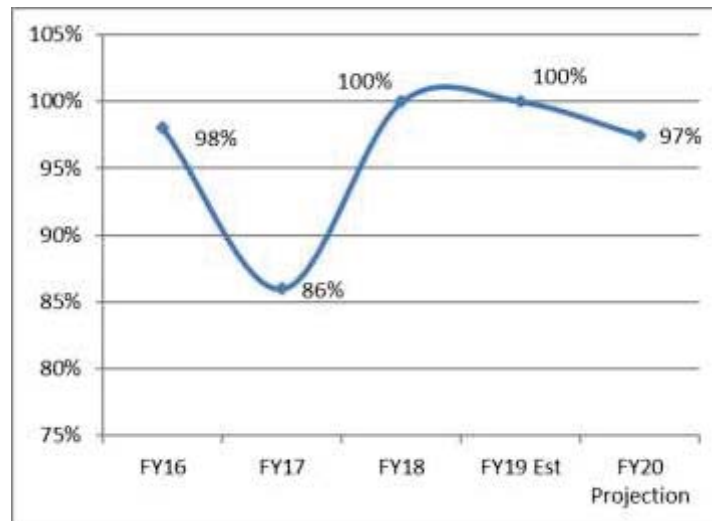
Land Use Administration - Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of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

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

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

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

Key Performance Measures:



Approved Plans Meeting Goals & Policies of Legacy Comprehensive Plan

PROGRAM SUMMARY

	FY 17-18		FY 18-19		FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
Planning Board	1,184,474	1,220,220	1,211,985	1,250,090	1,250,090	-
Transportation Planning	289,244	331,390	331,475	347,240	347,240	-
County Share	<u>1,473,718</u>	<u>1,551,610</u>	<u>1,543,460</u>	<u>1,597,330</u>	<u>1,597,330</u>	<u>-</u>



AIRPORT

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

Goals:

- Successfully dissolve the Airport Commission and transition to a County Department to maximize resources available.
- Manage, operate, maintain, and develop Smith Reynolds Airport to meet the current and future aviation facilities and service needs of the Piedmont Triad and North Carolina.
- Transform Smith Reynolds Airport to become a catalyst for community and economic development.

Program Descriptions:

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

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

Airfield Maintenance – provides safe aircraft movement surfaces, roads, walkways, and other exterior airport infrastructure through efficient and effective inspections,

repairs, and maintenance management procedures. Duties include grounds maintenance, snow, and wildlife removal.

Current Initiatives:

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

Budget Highlights: The FY20 Recommended Airport Budget will reflect the first fiscal year of the Smith Reynolds Airport as a Forsyth County Department after the Forsyth County Board of Commissioners assumed governance, effective January 1, 2019. The FY20 Recommended Budget reflects expenditures of \$1,642,118 with revenues projected at \$2,167,072. The excess revenue has been budgeted back into Airport Operations as Contingency for future Airport needs. The primary drivers of the recommended budget include efficiencies realized through Interdepartmental support services as well as a Capital equipment request for a replacement zero-turn radius mower.

PROGRAM SUMMARY

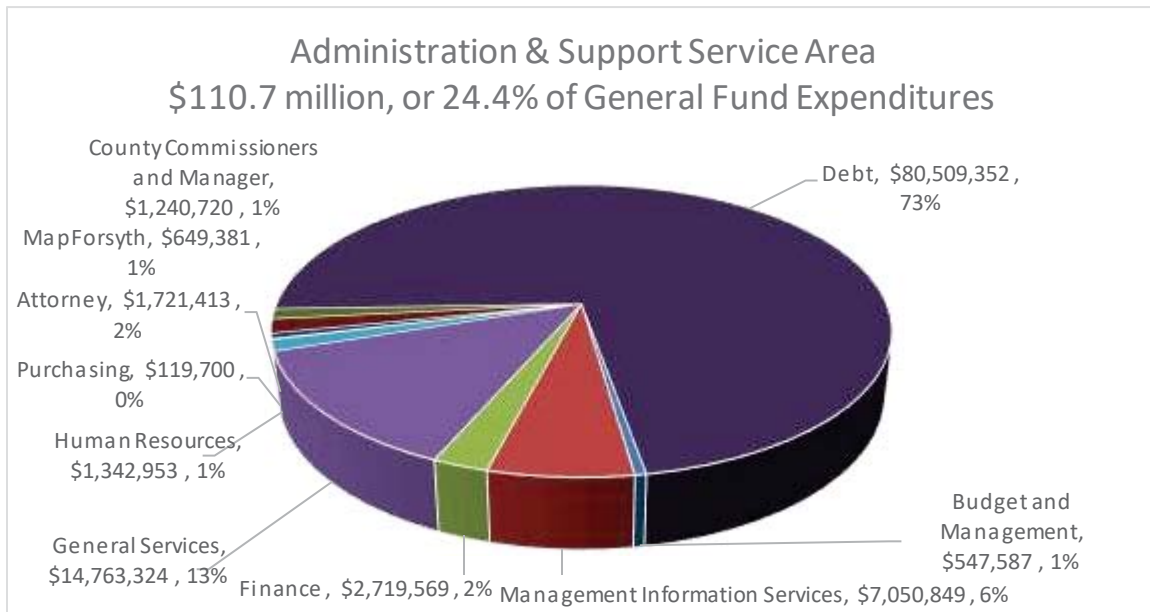
	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Airport Administration	-	-	1,006,099	941,196	963,056	-
Airport Maintenance	-	-	211,742	444,656	435,996	-
Airport Facilities	-	-	336,645	781,220	768,020	-
Total	=====	=====	<u>1,554,486</u>	<u>2,167,072</u>	<u>2,167,072</u>	=====

AIRPORT

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	-	-	260,832	556,691	556,691	-
Other Employee Benefits	-	-	1,268	2,808	2,808	-
Employee Benefits	-	-	81,573	161,422	161,422	-
Board Compensation	-	-	-	-	-	-
Total Personal Services	-	-	343,673	720,921	720,921	-
Operating Expenditures						
Professional Fees	-	-	17,055	13,000	5,000	-
					<i>Legal, audit, and engineering fees</i>	
Maintenance Service	-	-	100,230	265,620	257,620	-
					<i>Solid waste, equipment repair, motive equipment repair, other maint service</i>	
Rent	-	-	860	1,060	1,060	-
					<i>Equipment rental</i>	
Utility Services	-	-	43,880	79,700	79,700	-
					<i>Water/sewer and stormwater utility service accounts to Airport properties</i>	
Other Purchased Services	-	-	32,757	74,420	69,520	-
					<i>Insurance premiums, advertising, alarm monitoring, software licensing</i>	
Training & Conference	-	-	9,900	19,630	16,000	-
					<i>Travel, training, personal mileage reimbursement</i>	
General Supplies	-	-	7,555	17,600	15,400	-
					<i>Office/general supplies, small equipment, janitorial, uniforms, subscriptions</i>	
Energy	-	-	177,705	389,100	382,100	-
					<i>Electricity, gasoline, natural gas</i>	
Operating Supplies	-	-	12,785	10,100	10,100	-
Other Operating Costs	-	-	27,220	44,697	44,697	-
					<i>Claims, memberships, dues, and renewal fees</i>	
Total Operating Exps.	-	-	429,947	914,927	881,197	-
Contingency	-	-	718,866	491,224	524,954	-
					<i>Budget reserve</i>	
Capital Outlay	-	-	62,000	40,000	40,000	-
					<i>Facilities Condition Assessment, Replacement mower</i>	
TOTAL EXPENDITURES	-	-	1,554,486	2,167,072	2,167,072	-
Cost-Sharing Expenses	-	-	2,365	1,219	1,219	-
TOTAL EXPENDITURES	-	-	1,554,486	2,167,072	2,167,072	-
REVENUES	-	-	1,554,486	2,167,072	2,167,072	-
POSITIONS (FT/PT)	-	-	10/0	10/0	10/0	-



ADMINISTRATION & SUPPORT SERVICE AREA



Operating Goals & Objectives:

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

- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 16% of the subsequent yr's budget.
- c. Annually updating projections of revenues, expenditures & fund balances for the next 5 years, & developing longer-range projections as appropriate.
- d. Annually updating the Capital Improvement Plan, which includes anticipated capital projects and related debt service and operating costs for the subsequent six years.
- e. Limit (as preferred by Commissioners) the growth in the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state & federal revenues, without a tax rate increase, whenever possible.
- f. Undertaking no major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
- g. Maintaining aggressive safety & risk management programs to protect employees & minimize financial exposure to the County.
- h. Regularly and professionally maintaining grounds, buildings and HVAC systems.
- i. Regularly and professionally maintaining computer systems and equipment.
- j. Effectively screening applications, and advertising for and filling vacant County positions.
- k. Evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the GFOA Certificate for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- l. Providing expertise for 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:

- a. Adhering to an amended debt policy established by the Board of Commissioners limiting long-term debt to 18% 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 19-20, is 17.7%. 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.

- b. 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 to make management and policy decisions at all levels of the organization
- Continue to develop ourselves as a trusted and unbiased subject matter expert in service to departments, elected officials, and citizens to guide and influence the organization’s effectiveness
- Develop, guide, and monitor special management/financial studies across all departments to support policy and management decisions, improve efficiency and effectiveness, and ensure fiscal and management integrity

Program Descriptions:

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

Current Initiatives:

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

Performance Measures:

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

Budget Highlights: The FY20 Recommended Budget for the Budget & Management department reflects a net County dollar increase of \$7,001 or 1.3% over the FY19 Adopted Budget. The increase is due to annualized salary and fringe benefits increases. Operating expenses increased by \$150 due to increases in General Office Supplies.

PROGRAM SUMMARY:

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Budget & Management	522,541	540,586	472,255	547,587	547,587	-
TOTAL	<u>522,541</u>	<u>540,586</u>	<u>472,255</u>	<u>547,587</u>	<u>547,587</u>	<u>-</u>

BUDGET & MANAGEMENT

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	344,178	354,996	336,219	349,131	349,131	-
Other Employee Benefits	500	-	-	-	-	-
Employee Benefits	133,850	127,640	126,445	140,856	140,856	-
Total Personal Services	478,528	482,636	462,664	489,987	489,987	-
Operating Expenditures						
Professional & Tech Services	635	650	635	650	650	-
				<i>Fee to submit document to GFOA</i>		
Rent	144	200	128	200	200	-
Other Purchased Services	34,936	41,000	1,000	41,000	41,000	-
				<i>Contractual studies and insurance premiums</i>		
Training & Conference	5,284	11,000	5,934	11,000	11,000	-
General Supplies	2,964	3,100	1,383	3,250	3,250	-
Other Operating Costs	50	2,000	511	1,500	1,500	-
				<i>Insurance claims, memberships & dues</i>		
Total Operating Exps.	44,013	57,950	9,591	57,600	57,600	-
TOTAL EXPENDITURES	522,541	540,586	472,255	547,587	547,587	-
Cost-Sharing Expenses	26,565	35,226	18,202	24,103	24,103	-
POSITIONS (FT/PT)	6/0	6/0	6/0	6/0	6/0	-

MANAGEMENT INFORMATION SYSTEMS

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

Goals:

- Develop strategies, work processes and relationships to ensure the integrity of data, the appropriate access to data, the security of data, and the efficient formatting and structure of systems that store and give access to data across all departments
- Acquire, maintain, and manage technology to ensure the security of internal and external users, operability of reliable systems, functional operation of technology across all departments, and the successful integration of new technologies
- Develop and maintain user capability that provides quality assurance, awareness of existing or new processes and technologies, and identification of opportunities for efficiencies
- Develop and implement strategies to ensure public information is being appropriately and effectively shared within our community via our websites, social media platforms, advertising, and other means.

Program Descriptions:

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

Client Relations - Oversees high-level departmental contact between MIS and other departments. This unit is responsible for establishing and maintaining a single point of contact for

departments and is responsible for providing training and education for IT related subject matter for Forsyth County employees.

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

Current Initiatives:

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



MANAGEMENT INFORMATION SYSTEMS

Budget Highlights: The FY20 Recommended Budget for MIS reflects a net County dollar increase of \$182,099 or 2.7% over the FY19 Adopted Budget. The budget increase is driven by the initial roll out (Phase 1) of a two-year countywide migration to a cloud-based document management system (DMS) estimated at \$185,161 for FY20. The Tax Department as well as the Child Support and Family & Children divisions of the Department of Social Services will be served in the FY20/Phase 1 migration. Other budget highlights include an offset in increased Personal Services and Support/Maintenance Renewal costs through implementing Phase 2 of Data Protection Suite with FY19 funds, thus eliminating the anticipated FY20 capital commitment to the DPS project.

PROGRAM SUMMARY

	FY 17-18	FY 18-19			FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	648,020	494,600	439,259	509,508	509,108	-
Technology Solutions	4,453,472	5,836,486	5,518,683	6,249,729	5,958,684	-
Application Solutions	685,088	537,664	550,998	583,057	583,057	-
TOTAL	<u>5,786,580</u>	<u>6,868,750</u>	<u>6,508,940</u>	<u>7,342,294</u>	<u>7,050,849</u>	<u>-</u>

MANAGEMENT INFORMATION SYSTEMS

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	2,529,898	2,815,710	2,730,931	2,920,412	2,920,412	-
Other Employee Benefits	9,416	4,564	4,896	4,896	4,896	-
					<i>Cell phone stipends</i>	
Employee Benefits	884,704	955,795	921,013	1,049,625	1,049,625	-
Total Personal Services	3,424,018	3,776,069	3,656,840	3,974,933	3,974,933	-
Operating Expenditures						
Maintenance Service	362,606	407,110	375,000	547,400	538,105	-
					<i>Copier maintenance, hardware maintenance for computer equipment</i>	
Rent	159,595	146,705	113,100	114,400	114,000	-
					<i>Copier rental agreement</i>	
Construction Services	15,785	30,000	13,000	30,000	20,000	-
					<i>Wiring projects</i>	
Other Purchased Services	1,445,406	1,568,916	1,518,700	1,864,711	1,817,271	-
					<i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges</i>	
Training & Conference	10,614	25,250	11,450	20,250	20,250	-
					<i>Training & personal mileage</i>	
General Supplies	264,670	361,300	313,460	461,400	395,500	-
					<i>Computer & printer replacement, postage, small equipment, repair supplies</i>	
Operating Supplies	22,691	81,000	36,000	57,600	56,000	-
					<i>Software, paper, printer supplies, computer supplies</i>	
Other Operating Costs	10,390	17,400	16,390	14,600	14,790	-
					<i>Winston net membership, memberships & dues, books & subscriptions, insurance claims</i>	
Total Operating Exps.	2,291,757	2,637,681	2,397,100	3,110,361	2,975,916	-
Capital Outlay	70,805	455,000	455,000	257,000	100,000	-
					<i>Software, server replacements and equipment for County departments</i>	
TOTAL EXPENDITURES	<u>5,786,580</u>	<u>6,868,750</u>	<u>6,508,940</u>	<u>7,342,294</u>	<u>7,050,849</u>	<u>-</u>
Cost-Sharing Expenses	207,556	144,816	208,961	146,590	146,590	-
Contra-Expenses	(611,680)	(567,005)	(454,215)	(467,629)	(478,919)	-
REVENUES	<u>101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
POSITIONS (FT/PT)	41/0	42/0	42/0	42/0	42/0	



FINANCE

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

Goals:

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

Program Descriptions:

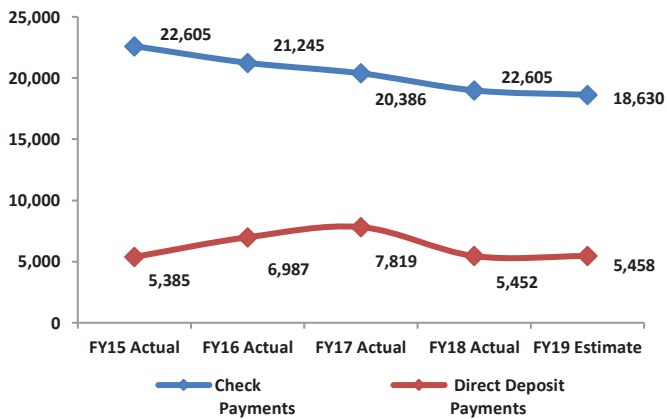
Finance - provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; quarterly, mid-year, and annual reports to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

Key Performance Measures:

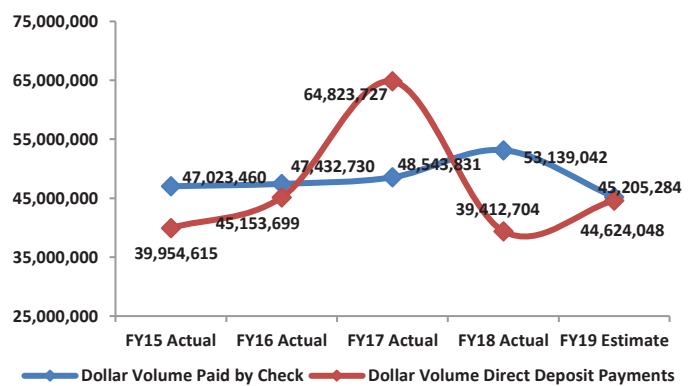
and/or Board of County Commissioners and the public; financial advice to the Manager and/or Board of Commissioners and to County departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing reviews of various 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:

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



Disbursements by Type



Disbursements by Amount

Budget Highlights: The FY20 Recommended Budget reflects an expenditure increase of \$145,189, or 5.8% over the FY19 Adopted Budget, with an overall increase in net County dollars of \$136,789, or 5.8% over the Current Year Original budget. The majority of the increase in expenditures is due to annualized increases in salaries and benefits. Other notable changes are increases in Professional and Technical Fees, Other Purchased Services, Training, Materials and Supplies, and Operating Costs. There is also a projected increase in revenues due to an increase in Occupancy Tax Collection fees of \$8,400, or 6.0%.

FINANCE

PROGRAM SUMMARY

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
Finance	2,398,684	2,574,380	2,608,955	2,719,933	2,719,569	-
TOTAL	<u>2,398,684</u>	<u>2,574,380</u>	<u>2,608,955</u>	<u>2,719,933</u>	<u>2,719,569</u>	<u>-</u>

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,504,561	1,523,264	1,583,163	1,601,645	1,601,645	-
Other Employee Benefits	5,622	1,850	1,850	1,850	1,850	-
Employee Benefits	520,774	512,111	505,443	541,188	540,824	-
Total Personal Services	<u>2,030,957</u>	<u>2,037,225</u>	<u>2,090,456</u>	<u>2,144,683</u>	<u>2,144,319</u>	<u>-</u>

Operating Expenditures

Professional Fees	101,055	190,000	188,500	200,500	200,500	-
						<i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services</i>
Maintenance Service	-	1,000	200	1,000	1,000	-
Rent	60	-	25	-	-	-
Other Purchased Services	222,339	273,050	277,974	298,800	298,800	-
						<i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums</i>
Training & Conference	21,605	48,000	33,000	48,650	48,650	-
						<i>Certification training, GFOA & performance users conference, other specialized training for staff</i>
General Supplies	16,532	13,500	10,500	15,000	15,000	-
						<i>Office supplies, books & subscriptions, small equipment</i>
Operating Supplies	892	3,000	1,000	3,000	3,000	-
						<i>Audio-visual & training supplies for risk management safety training</i>
Other Operating Costs	5,244	8,605	7,300	8,300	8,300	-
						<i>Insurance claims, memberships & dues</i>
Total Operating Exps.	<u>367,727</u>	<u>537,155</u>	<u>518,499</u>	<u>575,250</u>	<u>575,250</u>	<u>-</u>

TOTAL EXPENDITURES	<u>2,398,684</u>	<u>2,574,380</u>	<u>2,608,955</u>	<u>2,719,933</u>	<u>2,719,569</u>	<u>-</u>
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Cost-Sharing Expenses	83,128	66,133	35,862	74,265	74,265	-
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REVENUES	<u>266,049</u>	<u>218,000</u>	<u>218,400</u>	<u>226,400</u>	<u>226,400</u>	<u>-</u>
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POSITIONS (FT/PT)	23/0	23/0	23/0	23/0	23/0	
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GENERAL SERVICES

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

Goals:

- Provide outstanding service to departments where we anticipate needs to the extent possible, respond timely, perform work professionally and comprehensively, and communicate effectively
- Develop a thorough critical facilities continuity of operations plan that identifies critical facilities and subsystems to each facility, provides strategies to manage the facilities through crisis scenarios, involves interdepartmental leadership, communicates plans, and achieves buy in
- Develop and maintain a safety and security program that identifies and catalogs all safety regulations and reporting requirements, ensures compliance, identifies critical facility components that present unexpected and subtle risks, provides ongoing training to departmental personnel to manage and avoid risks, and communicates to divisions the elements of the program and their responsibility
- Implement and maintain a comprehensive capital maintenance program that identifies and prioritizes capital needs across all departments and facilities, establishes realistic estimates for project costs and schedules, communicates how and why projects rate where they are on the priority list, and relies on strategic delivery methods that provide the most effective and efficient end result
- Provide construction services to user departments based upon applicable standards, best practices, and fiscal responsibility, and deliver facilities that are cost-effective, energy-efficient, affordable to maintain, and comply with current codes

Program Descriptions:

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

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

Facilities Services - provides custodial services for all County facilities.

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

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

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

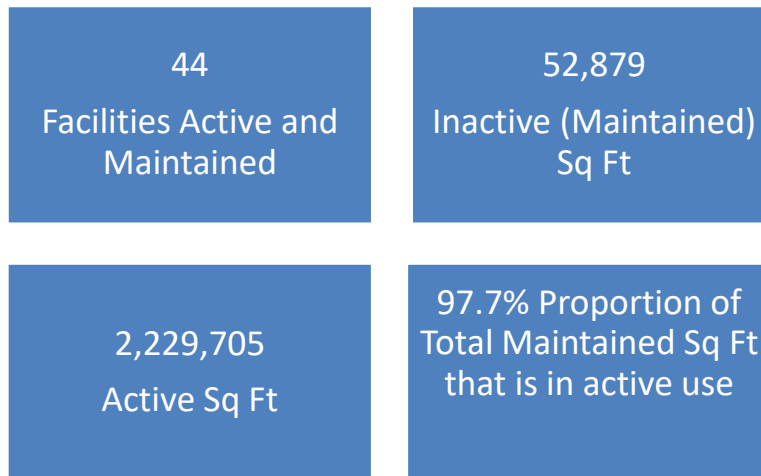
Security Services - provides contracted security services for the Hall of Justice, Government Center, Department of Social Services, Public Health, and branch libraries.

Current Initiatives:

- Maintain high level of cleanliness at all facilities.
- Implement annual safety training program for department. Conduct department-wide safety training courses and specify safety training courses for each division.
- Confirm mission essential functions of departments housed in high priority facilities and General Services' roles for ensuring the continuation of these functions during a continuity event.
- Conduct regular work site safety inspections.
- Establish total estimated replacement cost of each building system utilizing Facility Dude Capital Forecast Module.
- Complete design of the new court facilities within the contractual completion date and within the approved budget.
- Develop management framework for Parks building facilities construction projects.
- Complete construction of the Clemmons Branch Library within the contractual completion date and within the approved budget.
- Complete design of the new Kaleideum facility within the contractual completion date and within the approved budget.

GENERAL SERVICES

Performance Measures:



Budget Highlights: The FY20 Recommended Budget for General Services reflects a net County dollar increase of \$343,053 or 2.6% over the FY19 Adopted Budget. Revenues are projected to increase \$59,043 or 6.3% due primarily to space rental picked up at the Behavioral Health Complex that was decreased in the FY19 budget upon Daymark Recovery leaving. This revenue gain will be partially offset by a decrease in facility fees at the Hall of Justice and in other reimbursements which accounted for fuel charges invoiced to the Airport Commission prior to the County assuming ownership of the Smith Reynolds Airport in January 2019. Other increasing revenue accounts include sale of surplus property (auctions), other sales (timber sales revenue), mail services, admin./collection fees, and miscellaneous revenues.

On the expenditure side, the Recommended Budget reflects an increase of \$402,096 or 2.8% over FY19. Primary drivers include annualized increases in security service contract costs, and projected increases in energy, claims, and insurance costs. Additionally, there is a recommended increase in the extermination budget to expand services to include the Airport, as well as implementation of termite and bedbug inspection and treatment services in facilities where warranted.

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	2,016,398	2,116,542	2,098,687	2,662,344	2,344,863	-
Automotive Services	2,391,279	2,603,447	2,584,073	2,962,626	2,746,542	-
Central Services	2,066,805	2,173,970	2,034,999	2,251,771	2,242,721	-
Construction Management	240,196	262,232	321,693	214,374	211,789	-
Facilities Operations	2,032,291	2,168,695	2,064,536	2,336,358	2,300,897	-
Grounds Maintenance	953,177	1,057,508	1,002,611	1,054,893	1,031,496	-
Facility Expenses	1,856,233	2,151,699	2,031,224	2,289,608	2,178,128	-
Support Services	1,529,839	1,827,135	1,513,351	1,727,576	1,706,888	-
TOTAL	<u>13,086,218</u>	<u>14,361,228</u>	<u>13,651,174</u>	<u>15,499,550</u>	<u>14,763,324</u>	<u>-</u>

GENERAL SERVICES

EXPENDITURES	FY 17-18	FY 18-19		FY 19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
Personal Services						
Salaries & Wages	3,827,294	4,197,634	3,891,133	4,187,993	4,187,993	-
Other Employee Benefits	16,660	6,566	6,283	6,700	6,684	-
Employee Benefits	1,781,384	1,932,354	1,706,834	2,005,816	2,005,816	-
Board Compensation	900	900	900	900	900	-
Total Personal Services	5,626,238	6,137,454	5,605,150	6,201,409	6,201,393	-
Operating Expenditures						
Professional Fees	1,131,814	1,172,000	1,168,425	1,585,135	1,269,500	-
				<i>Custodial and security services; legal and engineering fees</i>		
Maintenance Service	1,385,443	1,491,235	1,443,564	1,627,070	1,579,685	-
				<i>Janitorial services, building and mechanical systems projects</i>		
Rent	308,040	353,280	303,395	409,326	365,829	-
				<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office</i>		
Utility Services	101,240	145,370	119,040	153,806	148,436	-
				<i>Includes solid waste disposal charges, water & sewer services</i>		
Other Purchased Services	824,363	835,579	899,696	904,087	898,872	-
				<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services</i>		
Training & Conference	10,354	14,750	15,735	23,015	14,808	-
General Supplies	776,099	790,135	835,000	804,838	742,151	-
				<i>Janitorial & maintenance repair supplies; small equipment purchases</i>		
Energy	1,943,821	2,346,975	2,238,225	2,679,826	2,492,132	-
				<i>Electricity, natural gas, gasoline</i>		
Operating Supplies	809,951	901,100	842,740	929,810	886,510	-
				<i>Tires & automotive supplies, protective gear, repair supplies</i>		
Other Operating Costs	88,529	87,600	87,392	143,328	141,808	-
				<i>Insurance claims, memberships & dues</i>		
Total Operating Exps.	7,379,654	8,138,024	7,953,212	9,260,241	8,539,731	-
Capital Outlay	80,326	85,750	92,812	37,900	22,200	-
TOTAL EXPENDITURES	<u>13,086,218</u>	<u>14,361,228</u>	<u>13,651,174</u>	<u>15,499,550</u>	<u>14,763,324</u>	-
Cost-Sharing Expenses	1,335,840	1,622,943	1,578,676	1,222,588	1,234,590	-
Contra-Expenses	(8,206,146)	(8,086,482)	(6,913,137)	(7,458,471)	(7,454,910)	-
REVENUES	<u>1,098,460</u>	<u>932,780</u>	<u>918,998</u>	<u>1,002,823</u>	<u>991,823</u>	-
POSITIONS (FT/PT)	115/1	115/1	115/1	115/1	115/1	



HUMAN RESOURCES

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

Goals:

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

Program Descriptions:

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

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

Current Initiatives:

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

Performance Measures:

Turnover % by Service Area	FY17	FY18	FY19 Est	FY20 Est
Administration & Support	4.3%	10.6%	7.2%	6.6%
Community & Economic Development	0.0%	0.0%	0.0%	0.0%
Cultural & Recreation	13.3%	20.0%	13.0%	12.8%
Environmental Management	8.3%	8.7%	9.4%	8.9%
General Government	11.1%	8.7%	11.0%	11.4%
Health	20.9%	15.1%	20.4%	21.3%
Public Safety	12.4%	14.0%	13.7%	13.8%
Social Services	17.1%	15.8%	15.2%	15.6%
Total Turnover	<u>13.6%</u>	<u>14.5%</u>	<u>13.6%</u>	<u>13.9%</u>
Sick Leave Utilization	3.5%	3.5%	3.5%	3.5%

Budget Highlights: The FY20 Recommended Budget for Human Resources is a 19.3%, or \$217,387, increase over CYO. This increase is driven by the transition of two Talent and Development Coordinators from DSS to In-Service Training which has caused subsequent increases in the Training and Supply needs.

HUMAN RESOURCES

PROGRAM SUMMARY

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
Human Resources	965,409	1,125,566	1,203,680	2,346,321	1,342,953	-
TOTAL	<u>965,409</u>	<u>1,125,566</u>	<u>1,203,680</u>	<u>2,346,321</u>	<u>1,342,953</u>	<u>-</u>

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
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EXPENDITURES

Personal Services

Salaries & Wages	574,416	605,540	677,113	752,138	752,138	-
Employee Benefits	197,967	194,666	224,407	257,249	257,249	-
Total Personal Services	772,383	800,206	901,520	1,009,387	1,009,387	-

Operating Expenditures

Professional Fees	32,575	40,000	32,512	40,000	40,000	-
Rent	515	750	350	350	350	-
				<i>Contract for the County's Employee Assistance Program</i>		
Other Purchased Services	121,112	212,600	204,509	214,822	213,322	-
				<i>Criminal & drivers license checks, COBRA & Flex Program Admin., Neo Gov contracts, Comp/Class Study</i>		
Training & Conference	1,620	12,365	8,050	16,865	16,640	-
General Supplies	3,450	8,900	6,100	10,500	9,300	-
				<i>Office supplies, small equipment, books & subscriptions</i>		
Operating Supplies	20,783	26,300	26,100	28,800	28,800	-
Other Operating Costs	12,846	24,320	24,414	25,597	25,154	-
				<i>Tuition reimbursement, membership & dues, insurance claims</i>		
Inventory Purchase	125	125	125	-	-	-
Total Operating Exps.	193,026	325,360	302,160	336,934	333,566	-

Equipment	-	-	-	1,000,000	-	-
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TOTAL EXPENDITURES	<u>965,409</u>	<u>1,125,566</u>	<u>1,203,680</u>	<u>2,346,321</u>	<u>1,342,953</u>	<u>-</u>
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Cost-Sharing Expenses	44,811	35,666	49,596	43,624	43,624	-
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POSITIONS (FT/PT)	10/0	10/0	12/0	12/0	12/0	
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PURCHASING

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

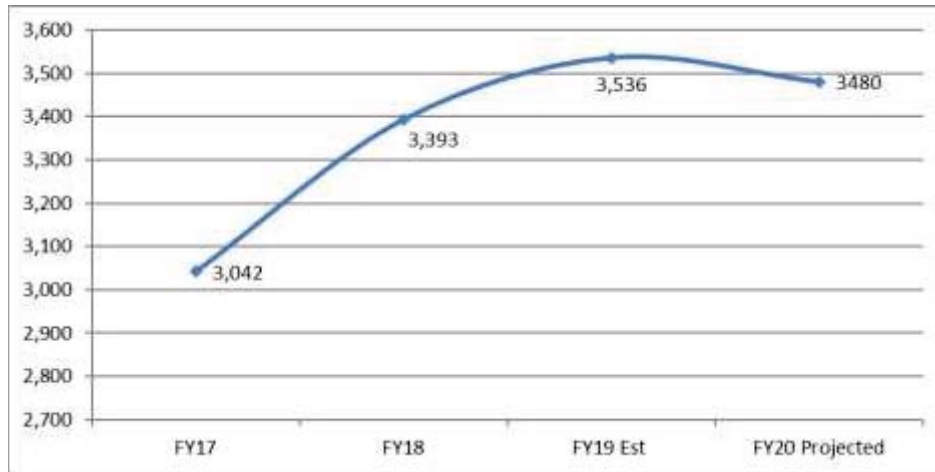
required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

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

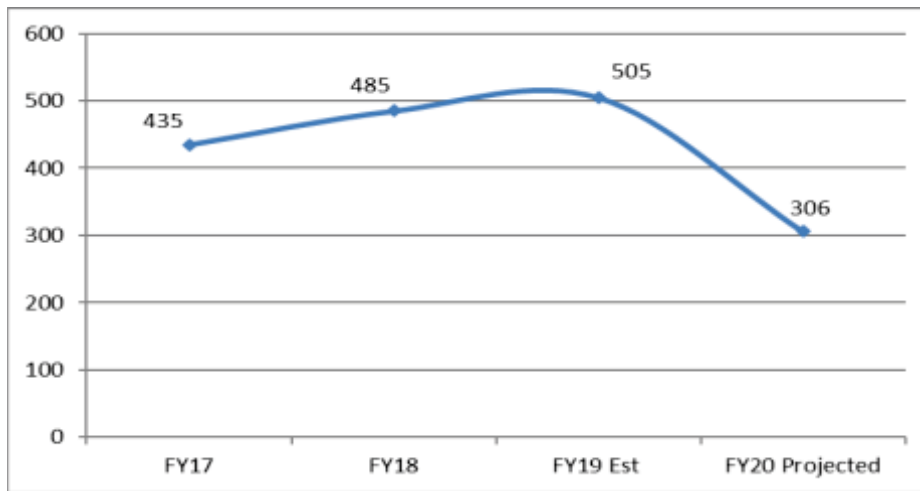
Program Descriptions:

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

Key Performance Measures:



Purchase Orders per Position



Total Number of Purchases

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Purchasing	113,409	117,550	117,550	119,700	119,700	
County Share	<u>113,409</u>	<u>117,550</u>	<u>117,550</u>	<u>119,700</u>	<u>119,700</u>	<u>-</u>

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



MAPFORSYTH

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

Goals:

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

Program Description: MapForsyth is an enterprise GIS and Addressing office, designed to support departments and

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

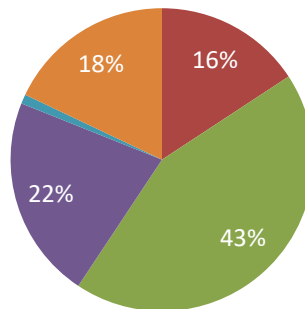
Current Initiatives:

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

Performance Measures:

Key Performance Measures FY20

■ Maps ■ GIS Support ■ Data ■ GIS Presentations ■ Addressing



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 FY20 Recommended Budget for MapForsyth reflects a net County dollar increase of \$17,698 or 4.2% over the FY19 Adopted Budget. The driver of the increase is an increase of \$16,000 for two projects - a Parcel change detection project using orthoimagery and moving the Master Addressing Repository and the centralized GIS Repository from local servers into cloud-based servers. Revenue for MapForsyth is primarily from the City of Winston-Salem per an inter-local agreement that is based on weighted population. Currently, the City funds 35.5% and the County 64.5% of the MapForsyth budget.

MAPFORSYTH

PROGRAM SUMMARY

	FY 17-18	FY 18-19			FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted
GIS	429,098	485,596	423,280	492,281	492,281	-
Addressing	94,030	158,743	123,260	157,100	157,100	-
TOTAL	<u>523,128</u>	<u>644,339</u>	<u>546,540</u>	<u>649,381</u>	<u>649,381</u>	<u>-</u>

	FY 17-18	FY 18-19			FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	357,006	459,215	390,982	450,309	450,309	-
Employee Benefits	147,460	157,183	127,617	155,131	155,131	-
Total Personal Services	504,466	616,398	518,599	605,440	605,440	-

Operating Expenditures

Rent	177	180	180	180	180	-
Other Purchased Services	1,795	7,800	7,800	23,800	23,800	-
				<i>Software Licensing and Maintenance, Other Contractual Services, Insurance Premiums</i>		
Training & Conference	7,461	10,751	10,751	10,751	10,751	-
Materials & Supplies	7,249	5,210	5,210	5,210	5,210	-
				<i>Office Supplies, Small Equipment, Books & Subscriptions, Other General Supplies</i>		
Other Operating Costs	1,980	4,000	4,000	4,000	4,000	-
				<i>Insurance Claims, Membership & Dues</i>		
Total Operating Exps.	18,662	27,941	27,941	43,941	43,941	-

TOTAL EXPENDITURES	<u>523,128</u>	<u>644,339</u>	<u>546,540</u>	<u>649,381</u>	<u>649,381</u>	<u>-</u>
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Cost-Sharing Expenses	92,426	12,539	12,915	14,798	14,798	-
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<u>REVENUES</u>	<u>214,270</u>	<u>217,822</u>	<u>757,841</u>	<u>205,166</u>	<u>205,166</u>	<u>-</u>
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POSITIONS (FT/PT)	6/0	7/0	7/0	7/0	7/0	
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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:

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

Current Initiatives:

- Provide timely, accurate review of contracts
- Review and Update County Ordinances
- Conduct Training of County Staff
- Promote Better Record Filing

Program Descriptions:

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

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

Budget Highlights: The FY20 Recommended Budget for the County Attorney’s Office reflects an increase of \$53,090 or 3.2% over the FY19 Adopted Budget. The main drivers of the recommended budget include annualized performance increases, increases in fringe benefits, along with line item adjustments to Training and Conference, Memberships and Dues, Small Equipment, and Office Supplies. There are also significant line item decreases in Books, Subscriptions and Media, and the shifting of the Ordinance Codification contract to the County Manager’s Office.

PROGRAM SUMMARY

	FY 17-18 Actual	FY 18-19			FY 19-20	
		Original	Estimate	Request	Recommend	Adopted
Attorney	822,830	780,411	702,151	789,397	789,397	-
Attorney - Social Services	868,899	885,416	910,711	932,016	932,016	-
Total	<u>1,691,729</u>	<u>1,665,827</u>	<u>1,612,862</u>	<u>1,721,413</u>	<u>1,721,413</u>	<u>-</u>

ATTORNEY

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,257,236	1,244,766	1,204,729	1,247,652	1,247,652	-
Other Employee Benefits	3,000	-	12	-	-	-
Employee Benefits	389,244	348,772	374,699	409,045	409,045	-
Total Personal Services	1,649,480	1,593,538	1,579,440	1,656,697	1,656,697	-
Operating Expenditures						
Professional Fees	-	3,500	-	3,500	3,500	-
						<i>Legal fees</i>
Maintenance Service	-	60	-	60	60	-
						<i>Equipment repair</i>
Rent	-	4,200	-	-	-	-
						<i>Equipment rental, parking for DSS Attorneys</i>
Other Purchased Services	10,295	17,300	13,497	13,496	13,496	-
						<i>Printing costs, online law references and music licenses</i>
Training & Conference	8,679	12,190	8,911	17,300	17,300	-
						<i>Personal mileage and required travel</i>
General Supplies	16,509	19,781	6,144	16,460	16,460	-
						<i>Office supplies, books & subscriptions, small equipment</i>
Operating Supplies	1,284	3,350	365	1,300	1,300	-
Other Operating Costs	5,482	11,908	4,505	12,600	12,600	-
						<i>Memberships & dues, legal & court costs, insurance claims & premiums</i>
Total Operating Exps.	42,249	72,289	33,422	64,716	64,716	-
Total Expenditures	1,691,729	1,665,827	1,612,862	1,721,413	1,721,413	-
Cost-Sharing Expenses	28,925	21,091	23,909	23,977	23,974	-
Contra-Expenses	(870,795)	(750,000)	(680,621)	(905,000)	(905,000)	-
						<i>Social Services' Attorneys and Paralegal charge back</i>
POSITIONS (FT/PT)	15/0	15/0	15/0	15/0	15/0	-

COUNTY COMMISSIONERS & MANAGER

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

Goals:

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

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

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

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

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

Initiatives:

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

Budget Highlights: The FY20 Recommended Budget for the Board of County Commissioners and Manager's Office reflects a net County dollar increase of \$1,221, or 0.1% over the FY19 Adopted Budget. The increase is driven by travel, training, and contractual service increases

PROGRAM SUMMARY

	FY 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Commissioners & Manager	1,159,048	1,239,499	1,158,451	1,240,720	1,240,720	
TOTAL	<u>1,159,048</u>	<u>1,239,499</u>	<u>1,158,451</u>	<u>1,240,720</u>	<u>1,240,720</u>	<u>-</u>

COUNTY COMMISSIONERS & MANAGER

	FY 17-18	FY 18-19		FY 19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
EXPENDITURES						
Personal Services						
Salaries & Wages	810,277	853,039	812,702	829,862	829,862	-
Other Employee Benefits	2,000	1,560	1,728	1,900	1,900	-
Employee Benefits	245,766	243,450	226,918	251,558	251,558	-
Total Personal Services	1,058,043	1,098,049	1,041,348	1,083,320	1,083,320	-
Operating Expenditures						
Professional Fees	-	2,000	-	2,000	2,000	-
Maintenance Service	-	300	-	-	-	-
Rent	78	550	-	-	-	-
Other Purchased Services	37,725	50,400	43,200	59,850	59,850	-
				<i>Advertising, videotape briefings & meetings, laser fiche, employee luncheon</i>		
Training & Conference	36,477	50,500	43,500	61,200	61,200	-
General Supplies	21,621	28,000	24,303	26,350	26,350	-
				<i>Office supplies, books & subscriptions, small equipment</i>		
Operating Supplies	5	1,500	500	500	500	-
Other Operating Costs	5,099	8,200	5,600	7,500	7,500	-
				<i>Insurance claims and professional memberships</i>		
Total Operating Exps.	101,005	141,450	117,103	157,400	157,400	-
TOTAL EXPENDITURES	<u>1,159,048</u>	<u>1,239,499</u>	<u>1,158,451</u>	<u>1,240,720</u>	<u>1,240,720</u>	-
Cost-Sharing Expenses	80,316	75,622	83,298	78,769	78,769	-
POSITIONS (FT/PT)	6/0	6/0	6/0	6/0	6/0	

DEBT SERVICE

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

Budget Highlights: The FY20 Recommended budget reflects a net County dollar decrease of \$803,853 (2.5%) compared to the FY19 Adopted budget. Expenditures are increasing significantly over FY19, driven by funds set aside in a Debt Reserve for the new courthouse that will be funded with a 2.0¢ debt leveling property tax increase in FY20 as well as an increase in debt service associated with the \$430 million bond referendum passed in November 2016. The total amount of debt issued for that referendum is \$215 million and expenditures for this debt are increasing \$10,735,088 over FY19.

Revenue for Debt Service includes Ad Valorem property tax revenue associated with the three debt leveling plans (4.51¢ for the 2006 and 2008 Bond Referendums for WSFCS and FTCC; 0.57¢ for the 2010 Library Bond Referendum; and 2.9¢ for the 2016 Public Improvement Bond Referendum). Again, a fourth debt leveling plan of 2.0¢ is proposed in the FY20 budget for the \$110 million Limited Obligation Bonds that will be issued in two installments of \$55 million each.

		FY 17-18	FY 18-19		FY 19-20		
		Actual	Original	Estimate	Request	Recommend	Adopted
Debt Reserve for Courts		-	-	-	544,810	544,810	-
General Obligation Bonds		55,364,626	60,116,369	53,435,890	65,171,778	65,171,778	-
Non-General Obligation Debt		5,880,872	5,849,110	5,916,112	4,902,331	4,902,331	-
Installment Purchase Contracts		2,603,700	2,556,850	2,556,850	9,890,433	9,890,433	-
Total		63,849,198	68,522,329	61,908,852	80,509,352	80,509,352	-
Debt By Service Area:							
	19-20%						
Animal Control	0.3%	442,557	423,355	423,355	262,715	262,715	-
Emergency Communications	0.1%	88,851	88,446	89,465	82,143	82,143	-
EMS	0.0%	37,043	65,450	65,450	33,578	33,578	-
Sheriff Administration	3.2%	2,688,986	2,642,066	2,643,205	2,567,987	2,567,987	-
Courts	11.1%	874,573	856,187	859,316	8,925,887	8,925,887	-
Total Public Safety	14.7%	4,132,010	4,075,504	4,080,791	11,872,310	11,872,310	-
Health	0.3%	255,949	317,837	317,837	248,719	248,719	-
Social Services	1.3%	1,261,727	1,260,696	1,277,547	1,029,475	1,029,475	-
Youth Services	0.0%	56,941	54,471	54,471	33,802	33,802	-
Total Health/Social Svcs.	1.6%	1,574,617	1,633,004	1,649,855	1,311,996	1,311,996	-
Forsyth Tech	9.5%	6,781,978	6,966,097	6,083,328	7,612,760	7,612,760	-
Schools	64.7%	43,511,552	47,504,094	41,917,725	52,063,896	52,063,896	-
Total Education	73.8%	50,293,530	54,470,191	48,001,053	59,676,656	59,676,656	-
Library	3.0%	2,541,057	2,653,641	2,653,641	2,400,006	2,400,006	-
Parks	2.9%	2,067,467	2,404,585	2,201,195	2,365,188	2,365,188	-
Total Culture & Rec.	5.9%	4,608,524	5,058,226	4,854,836	4,765,194	4,765,194	-
Technology	0.1%	136,026	135,701	137,410	117,189	117,189	-
General Services	1.1%	787,973	783,994	789,710	864,738	864,738	-
Administration/Other	2.4%	2,316,518	2,365,709	2,395,197	1,901,269	1,901,269	-
Total Admin./Other	3.6%	3,240,517	3,285,404	3,322,317	2,883,196	2,883,196	-
Total	100%	63,849,198	68,522,329	61,908,852	80,509,352	80,509,352	-

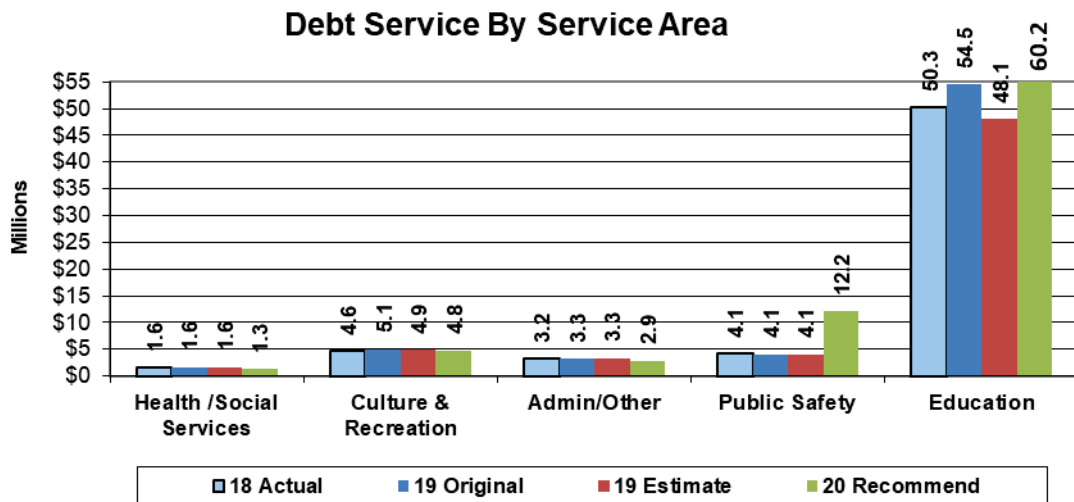
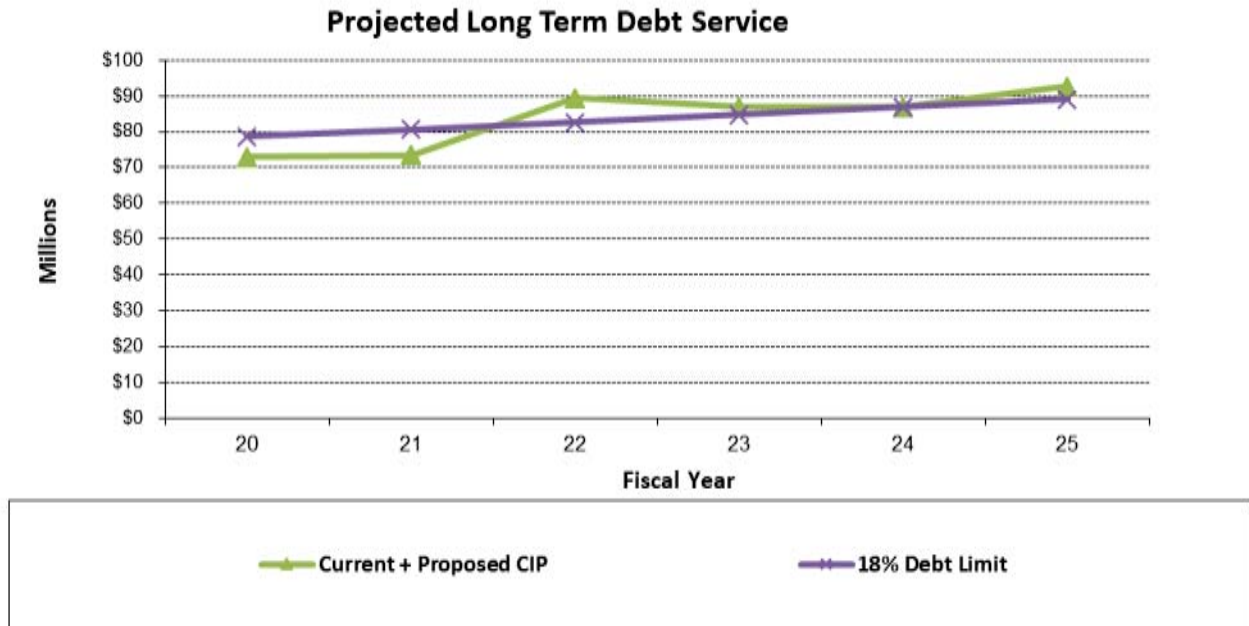
DEBT SERVICE

	FY 17-18 Actual	FY 18-19 Original Estimate		Request	FY 19-20 Recommend	Adopted
<i>Debt by Issuance</i>						
2004 Schools VRDB	1,786,787	2,246,000	1,878,000	3,166,000	3,166,000	-
2007A Schools	2,096,125	-	-	-	-	-
2007B Schools VRDB	2,379,710	2,846,000	2,451,000	3,297,810	3,297,810	-
2007 Community College Bonds	920,250	-	-	-	-	-
2008 School Bonds	2,782,500	-	-	-	-	-
2008 2/3rds Bonds	367,500	-	-	-	-	-
2009 Educational Facilities Bonds	1,765,500	1,716,000	1,716,000	-	-	-
2009 Refunding	7,207,775	6,895,025	6,895,025	4,278,750	4,278,750	-
2010D QSCBs -Bonds	1,316,553	1,316,554	1,316,554	1,316,554	1,316,554	-
2010B GO P/I	5,038,000	4,809,000	4,809,000	-	-	-
2010C BABs - Bonds	3,845,300	3,845,300	3,845,300	8,425,300	8,425,300	-
2010A Public Improvement 2/3rds	1,613,313	1,558,525	1,558,525	1,515,575	1,515,575	-
2010E Refunding	4,498,300	4,376,200	4,376,200	7,115,900	7,115,900	-
2013 Public Improvement 2/3rds	889,750	877,532	877,532	866,032	866,032	-
2013 Educational Facilities	314,594	310,094	310,094	305,594	305,594	-
2013 Refunding	3,625,575	6,405,825	6,405,825	3,286,450	3,286,450	-
2014 Public Improvement 2/3rds	946,500	921,500	921,500	896,500	896,500	-
2014 Library Bonds	2,316,000	2,256,000	2,256,000	2,196,000	2,196,000	-
2015 Refunding Bonds	3,409,000	5,620,325	5,620,325	8,148,550	8,148,550	-
2014 Installment Purch (Refund)	864,065	836,404	836,404	808,991	808,991	-
2015 Installment Purch (Refund)	5,016,807	5,012,706	5,079,708	4,093,340	4,093,340	-
2017A Public Improvement 2/3rds	1,722,761	1,727,828	1,727,828	1,707,128	1,707,128	-
2017B GO P/I	6,522,833	12,388,661	6,536,182	8,407,511	8,407,511	-
2009 LOBS-Phillips Building	1,201,150	1,175,000	1,175,000	1,143,000	1,143,000	-
2012 LOBS-Phillips Building	1,402,550	1,381,850	1,381,850	1,355,400	1,355,400	-
2019 LOBS-Courts	-	-	-	7,392,033	7,392,033	-
2019A Public Improvement 2/3rds	-	-	-	1,923,175	1,923,175	-
2019B GO P/I	-	-	-	8,863,759	8,863,759	-
<u>Total Expenditures</u>	<u>63,849,198</u>	<u>68,522,329</u>	<u>61,973,852</u>	<u>80,509,352</u>	<u>80,509,352</u>	<u>-</u>
<u>REVENUE</u>	<u>5,967,405</u>	<u>36,691,504</u>	<u>6,298,183</u>	<u>49,482,380</u>	<u>49,482,380</u>	<u>-</u>

DEBT SERVICE

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

The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for fiscal years 2020 through 2025. 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,				
2020	45,885,000	24,486,057	55,000	70,426,057
2021	45,800,000	22,874,703	-	68,674,703
2022	45,765,000	21,055,257	-	66,820,257
2023	45,810,000	19,114,816	-	64,924,816
2024	41,705,000	17,163,304	-	58,868,304
2025	41,910,000	15,187,183	-	57,097,183
2026	42,065,000	13,200,865	-	55,265,865
2027	41,265,000	11,435,022	-	52,700,022
2028	40,210,000	9,680,356	-	49,890,356
2029	40,135,000	7,797,249	-	47,932,249
2030	33,660,000	5,960,354	-	39,620,354
2031	24,035,000	4,599,996	-	28,634,996
2032	23,780,000	3,733,540	-	27,513,540
2033	19,830,000	3,004,565	-	22,834,565
2034	16,470,000	2,346,240	-	18,816,240
2035	16,465,000	1,804,915	-	18,269,915
2036	16,465,000	1,262,446	-	17,727,446
2037	10,110,000	719,978	-	10,829,978
TOTAL	591,365,000	185,426,846	55,000	776,846,846

LEGAL DEBT LIMIT AND AVAILABLE CAPACITY

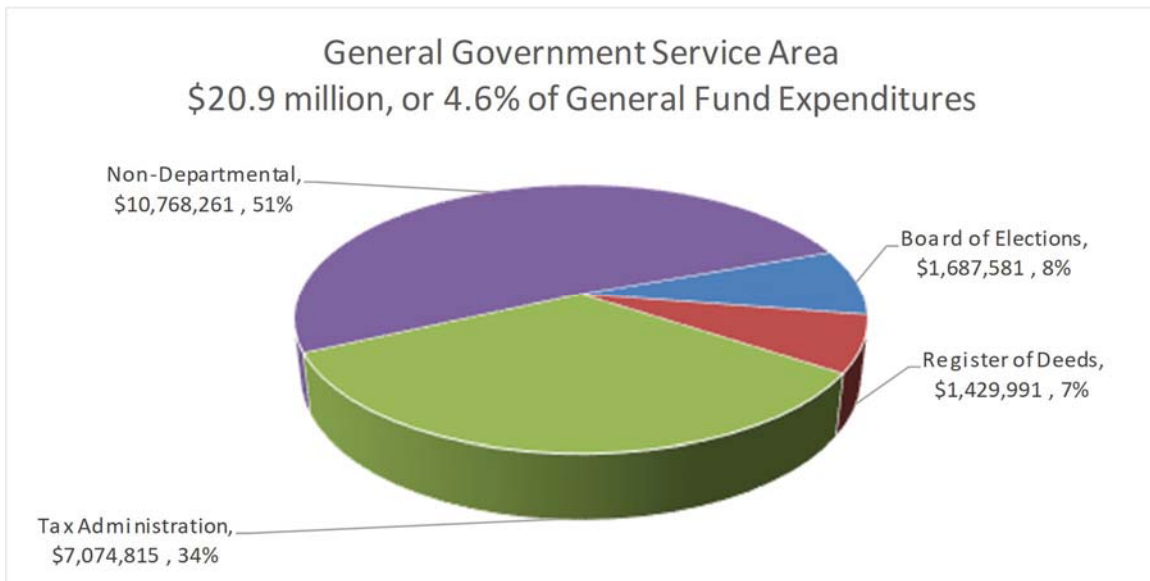
Restrictions on the amount of debt a county may incur are imposed by statute as well as by the State Constitution. G.S. 159-55 provides that the net debt of a county may not exceed 8% of the appraised value of the property subject to taxation by the county. Forsyth County's total legal debt capacity,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

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

<u>Legal Debt Margin</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
2,981,560,153	591,365,000	2,390,195,153



GENERAL GOVERNMENT SERVICE AREA



Operating Goals & Objectives:

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

- a. Administering fair and impartial elections, and maintaining accurate voting records.
- b. 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 and accept campaign reports in accordance with Federal, State, County and Municipal laws and regulations.

Goals:

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

Program Descriptions:

Registration & Maintenance - Maintain current records, ensure accurate counts of new and changed registrations, assign voters to correct districts (Congress, State, Senate, Judicial, State House, Municipality, Ward, Commissioner and School) and maintain voter records. Facilitates the implementation of the National Voter Registration Act & North Carolina's voter registration laws, sends verifications and confirmations to voters and keeps track of returns, and

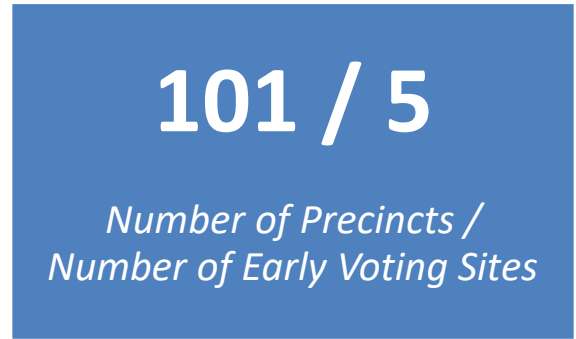
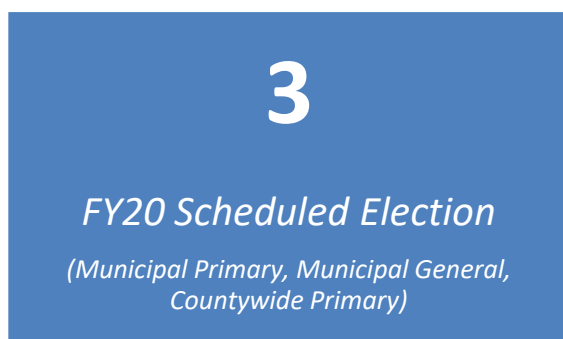
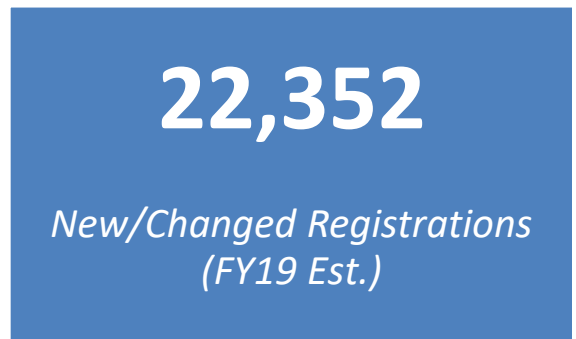
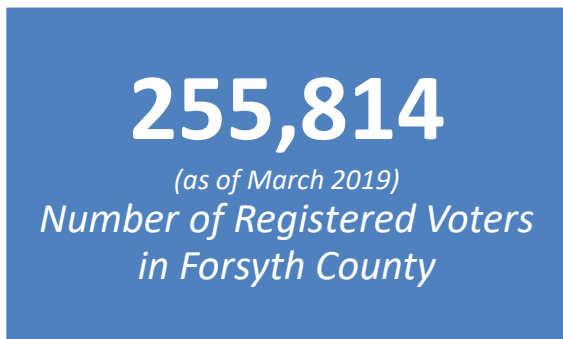
ensures the local registration system is compatible with the State's registration system.

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

Current Initiatives:

- Effectively administer the October 8, 2019 City of High Point primary election, the November 5, 2019 municipal elections, and the March 2020 Countywide Primary Election.
- Effective implementation of the new state Voter ID requirement.
- Conduct the biennial List Maintenance process, as mandated by NC election law, in order to properly maintain voter registration files.
- Expand online services to benefit voters and poll workers by offering videos, forms, voter education resources, and poll worker training tools.
- Develop effective strategies for implementation of new elections equipment.

Key Performance Measures:



Budget Highlights: The FY20 Recommended Budget is a net County dollar increase of \$164,699 for the Board of Elections. The primary driver of the FY20 continuation budget for the Board of Elections is based on three scheduled elections including a municipal primary election for High Point in October 2019, municipal General Elections in November 2019, and a Countywide Primary Election in March 2020. Municipal elections are fully reimbursed by the municipalities which explains the significant year over year increase in revenue. There are three new positions (one Full-Time Office Assistant and two Part-Time Office Assistants) included in the FY19 Recommended Budget to assist with issuing voter identification cards and voter registration.

BOARD OF ELECTIONS

PROGRAM SUMMARY

	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
Registration & Maint.	674,719	721,309	610,530	747,852	742,452	-
State, County & Mun. Elect.	359,842	701,616	724,019	945,129	945,129	-
Total	<u>1,034,561</u>	<u>1,422,925</u>	<u>1,334,549</u>	<u>1,692,981</u>	<u>1,687,581</u>	<u>-</u>

	FY 17-18	FY 18-19		Request	FY 19-20	Adopted
	Actual	Original	Estimate		Recommend	

EXPENDITURES

Personal Services

Salaries & Wages	498,689	584,634	422,050	592,050	592,050	-
Other Employment Benefits	250	400	-	400	-	-
Employee Benefits	137,922	150,509	118,261	178,590	178,590	-
Board Compensation	9,717	14,700	12,005	14,700	14,700	-
Total Personal Services	646,578	750,243	552,316	785,740	785,340	-

Operating Expenditures

Professional Fees	106,429	287,736	482,684	638,908	638,908	-
						<i>Temp agency workers to help prepare for elections, janitorial services for precincts</i>
Maintenance Service	51,583	61,893	56,008	45,373	42,873	-
						<i>Statutorily required maintenance for voting equipment, other equipment maintenance</i>
Rent	72,948	94,122	73,980	38,386	38,386	-
						<i>Precinct space rental, truck rental to transport voting equipment</i>
Other Purchased Services	118,062	168,974	108,667	126,462	125,462	-
						<i>oter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services</i>
Training & Conference	12,011	19,880	8,028	17,633	17,633	-
						<i>Includes mileage for election workers</i>
General Supplies	18,598	14,280	36,587	16,933	16,933	-
						<i>Supplies & small equipment for office, elections</i>
Operating Supplies	7,207	9,632	15,054	10,321	8,821	-
						<i>Supplies, computer software</i>
Other Operating Costs	1,145	16,165	1,225	13,225	13,225	-
						<i>Memberships & dues, insurance claims</i>
Total Operating Exps.	387,983	672,682	782,233	907,241	902,241	-

Capital Outlay

	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,034,561</u>	<u>1,422,925</u>	<u>1,334,549</u>	<u>1,692,981</u>	<u>1,687,581</u>	<u>-</u>

Cost-Sharing Expenses	80,537	121,604	117,250	78,557	78,557	-
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REVENUES

	50,516	-	-	99,957	99,957	-
POSITIONS (FT/PT)	8/28	8/28	8/28	10/28	9/30	

REGISTER OF DEEDS

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

Goals:

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

Program Descriptions:

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

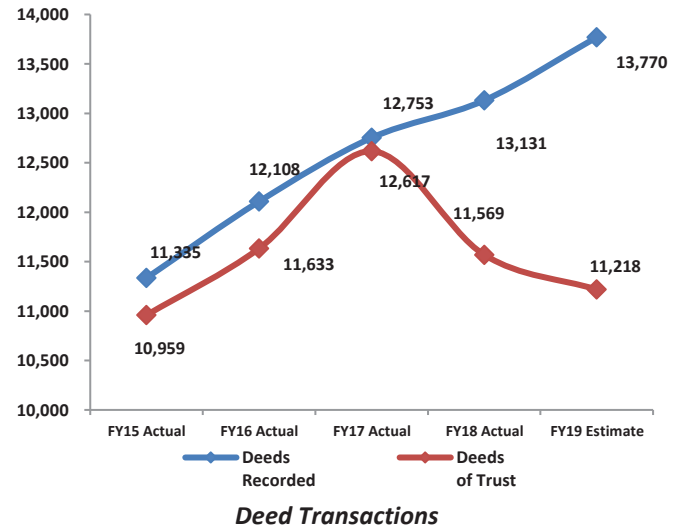
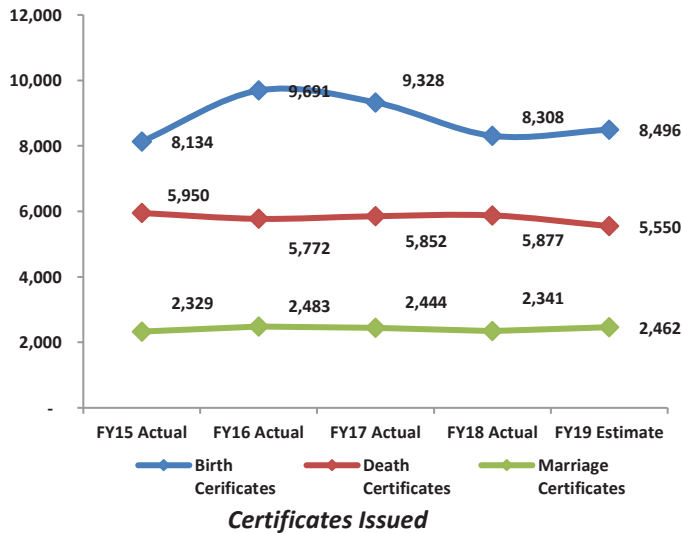
documents; Record Storage & Retrieval: Area in which real estate records are stored and retrieved; UCC: Files and maintains Uniform Commercial Code Financing Statements for storage and retrieval.

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

Current Initiatives

- Convert microfilm to digital images.
- Work with MIS to update the Register of Deeds website and office technology. Assess technology needs, assign training as needed.
- Provide information and training for legislative state changes.
- Participate with NC Vital Records to launch statewide pilot Electronic Death Certificate Registration (EDRS).

Key Performance Measures:



Budget Highlights: The FY20 Recommended Budget for the Register of Deeds is increasing \$62,845, or 4.6% over the FY19 Adopted Budget. The increase in expenditures is offset by an increase in revenue of \$173,500.

REGISTER OF DEEDS

PROGRAM SUMMARY

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
Register of Deeds	1,177,709	1,253,146	1,172,875	1,304,021	1,304,021	-
Automation Enhancement	86,435	114,000	115,994	132,970	125,970	-
Total	<u>1,264,144</u>	<u>1,367,146</u>	<u>1,288,869</u>	<u>1,436,991</u>	<u>1,429,991</u>	<u>-</u>

	FY 17-18 Actual	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
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EXPENDITURES

Personal Services

Salaries & Wages	790,396	847,587	807,288	869,140	869,140	-
Other Employee Benefits	1,812	315	312	315	315	-
Employee Benefits	374,049	391,644	353,838	417,016	417,016	-
					<i>Cellphone stipends</i>	
					<i>Includes Register of Deeds supplemental retirement</i>	
Total Personal Services	<u>1,166,257</u>	<u>1,239,546</u>	<u>1,161,438</u>	<u>1,286,471</u>	<u>1,286,471</u>	<u>-</u>

Operating Expenditures

Maintenance Service	19,789	24,000	20,000	26,000	24,000	-
					<i>Maintenance on imaging equipment, scanners, & other office equipment</i>	
Other Purchased Services	69,552	77,900	77,600	85,800	80,800	-
					<i>Automation funds to preserve old plats/deed books & digital imaging of old microfilm</i>	
Training & Conference	1,043	1,300	986	1,300	1,300	-
General Supplies	6,581	21,850	19,893	24,170	24,170	-
					<i>Statute updates, office supplies</i>	
Operating Supplies	922	2,550	761	3,250	3,250	-
					<i>Copier & imaging supplies; CDs; microfilm supplies; toner</i>	
Other Operating Costs	-	-	8,191	10,000	10,000	-
					<i>Insurance claims; memberships & dues, Space Rental</i>	
Total Operating Exps.	<u>97,887</u>	<u>127,600</u>	<u>127,431</u>	<u>150,520</u>	<u>143,520</u>	<u>-</u>

Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,264,144</u>	<u>1,367,146</u>	<u>1,288,869</u>	<u>1,436,991</u>	<u>1,429,991</u>	<u>-</u>

Cost-Sharing Expenses	92,689	59,940	76,412	78,081	78,081	-
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REVENUES	<u>3,960,176</u>	<u>3,605,219</u>	<u>4,192,744</u>	<u>3,605,719</u>	<u>3,779,219</u>	<u>-</u>
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POSITIONS (FT/PT)	20/1	20/1	20/1	20/1	20/1	
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TAX ADMINISTRATION

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

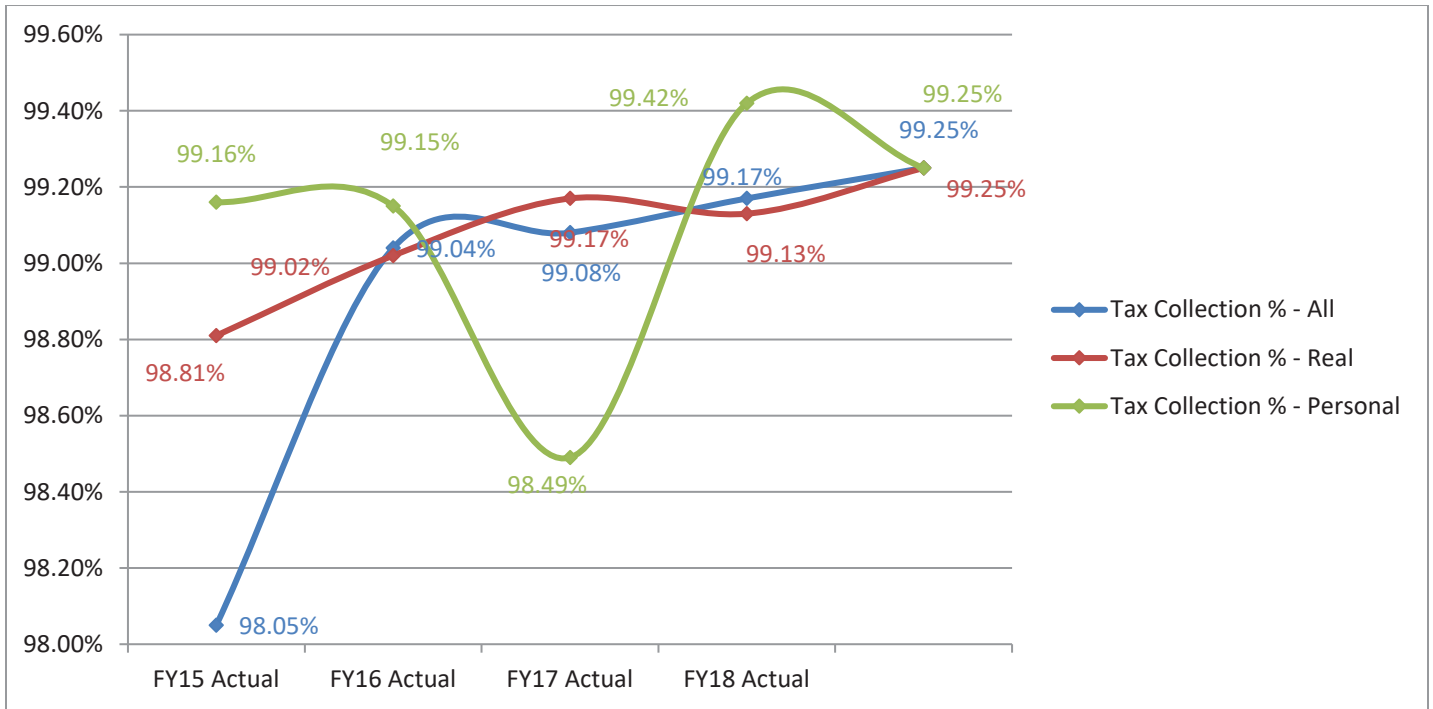
Goals:

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

Program Descriptions:

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

Performance Measures:



FY18 Median Sales Ratio-Level – 99.45%
FY18 Price-Related Differential – 98.42%

Budget Highlights: The FY20 Recommended Budget for Tax Administration is an increase of \$224,789 or 3.9% in terms of net County dollars over the FY19 Adopted Budget. Of this increase, \$194,417 is annualized changes to Personal Services. The primary driver for the increases, beyond Personal Services, is an increase in Software Licensing, most notably Farragut, and several equipment acquisitions.

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

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

Current Initiatives:

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

TAX ADMINISTRATION

PROGRAM SUMMARY

	FY 17-18	FY 18-19		Request	FY 19-20	
	Actual	Original	Estimate		Recommend	Adopted
Tax Assessing	4,104,752	3,849,948	4,167,684	3,751,557	3,487,997	-
Quadrennial Reappraisal	71,014	482,672	445,356	1,116,827	1,116,827	-
Tax Collection	2,280,506	2,462,867	2,407,177	2,469,991	2,469,991	-
Total	6,456,272	6,795,487	7,020,217	7,338,375	7,074,815	-

	FY 17-18	FY 18-19			FY 19-20	
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	3,007,143	3,269,144	3,122,764	3,369,411	3,354,411	-
Other Employee Benefits	7,812	125	311	150	150	-
					<i>lpad & cellphone stipends</i>	
Employee Benefits	1,277,933	1,384,077	1,292,505	1,481,852	1,481,852	-
Board Compensation	6,000	5,000	5,000	3,500	3,500	-
Total Personal Services	4,298,888	4,658,346	4,420,580	4,854,913	4,839,913	-

Operating Expenditures

Professional Fees	405,871	489,000	462,000	489,000	489,000	-
					<i>Audit services, motor vehicle pricing service, legal fees for foreclosures</i>	
Maintenance Service	1,507	3,530	2,000	3,530	3,530	-
					<i>Map reproducer, maintenance</i>	
Rent	144	216	216	216	216	-
Other Purchased Services	1,233,108	1,499,227	1,503,083	1,787,396	1,562,396	-
					<i>Software license, advertising, tax mail processing, collection svcs., insurance premiums</i>	
Training & Conference	39,302	51,080	49,080	47,620	47,620	-
					<i>Training for certification, required travel, personal mileage</i>	
General Supplies	18,227	28,123	18,623	49,735	49,735	-
					<i>Small equipment, books & subscriptions, office supplies</i>	
Operating Supplies	8,113	10,350	16,900	34,210	10,650	-
					<i>Envelopes, mapping paper, plotting paper, tapes, files</i>	
Other Operating Costs	114,256	55,615	58,735	71,755	71,755	-
					<i>Legal and court, memberships & dues, insurance claims</i>	
Total Operating Exps.	1,820,528	2,137,141	2,110,637	2,483,462	2,234,902	-

Capital Outlay

Capital Outlay	336,856	-	489,000	-	-	-
TOTAL EXPENDITURES	6,456,272	6,795,487	7,020,217	7,338,375	7,074,815	-

Cost-Sharing Expenses	287,864	215,284	217,153	180,398	180,398	-
Contra-Expenses	-	(373)	-	-	-	-

REVENUES

REVENUES	1,077,590	1,069,703	989,350	1,124,242	1,124,242	-
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POSITIONS (FT/PT)	73/1	73/1	73/1	73/1	73/1	
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NON-DEPARTMENTAL

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

Account Descriptions:

Personal Services - includes funds for costs associated with Retiree Health Insurance (\$3,400,000), partially offset by Retiree paid premiums; costs associated with the County's Unemployment expenditures (\$150,000); OPEB (Other Post Employee Benefits) [\$1,600,000]; Salary Savings - since there is no way to predict which departments will have vacancies or how many vacancies there will be in a given year, Salaries & Wages are budgeted at 100% but a negative \$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

FY20, the Recommended average increase is 2.71% with a range of 1% to 4.25%. 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 17-18	FY 18-19		FY 19-20		
	Actual	Original	Estimate	Request	Recommend	Adopted
Non-Departmental	<u>9,633,411</u>	<u>9,767,880</u>	<u>5,583,549</u>	<u>13,821,717</u>	<u>10,768,261</u>	<u>-</u>

NON-DEPARTMENTAL

	FY 17-18 Prior Year	FY 18-19 Original	Estimate	Request	FY 19-20 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salary Savings	-	(2,526,779)	-	(2,500,000)	(2,500,000)	-
Retiree Hospitalization	3,164,384	3,400,000	3,051,162	3,400,000	3,400,000	-
Post Employment Benefits	-	1,600,000	1,600,000	1,600,000	1,600,000	-
Employment Performance Pay	-	1,810,255	-	2,392,770	1,939,314	-
Employer Share - 401k	-	-	-	2,450,000	-	-
Salary - Comp & Class	-	278,000	-	956,617	956,617	-
Retiree Life Insurance	10,313	10,000	2,500	10,000	10,000	-
Unemployment	56,749	150,000	80,000	150,000	150,000	-
Total Personal Services	3,231,446	4,721,476	4,733,662	8,459,387	5,555,931	-
Operating Expenditures						
Professional Fees	83,200	75,000	85,000	85,000	85,000	-
Other Operating Costs	177,384	179,404	166,847	182,330	182,330	-
				<i>Fee for year-end and single audit</i>		
				<i>Memberships \$162,330, survivor benefits \$20,000</i>		
Prior Year Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
Contingency	-	1,100,000	-	1,100,000	1,100,000	-
				<i>\$300,000 general contingency, \$500,000 enhanced contingency, \$300,000 special gifts</i>		
Total Operating Exps.	260,584	3,154,404	251,847	3,167,330	3,167,330	-
Payments T/O Agencies	620,381	592,000	598,040	595,000	595,000	-
				<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$570K), School PEG channel (\$25K)</i>		
				<i>100% revenue offset</i>		
Operating Transfers Out	5,521,000	1,300,000	-	1,600,000	1,450,000	-
				<i>PYA includes Transfer to Kaleideum CPO and Transfer to Tanglewood Business Park CPO</i>		
				<i>FY20 Request and Recommend include Transfer to Motive Equipment Replacement CPO</i>		
TOTAL EXPENDITURES	9,633,411	9,767,880	5,583,549	13,821,717	10,768,261	-
REVENUES	331,885,924	319,922,747	343,542,910	394,330,540	330,545,738	-

SPECIAL APPROPRIATIONS

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

	FY17-18	FY18-19		FY19-20		Adopted
	Actual	Original	Estimate	Request	Recommend	
<i>Special Appropriations</i>						
TransAid - County Contribution	283,024	293,160	293,160	408,120	408,120	-
HARRY- Veteran Services	25,000	25,000	25,000	25,000	25,000	-
Experiment in Self-Reliance	26,695	26,695	26,695	90,000	26,695	-
Winston-Salem Foundation	1,863	1,863	1,863	177,349	1,863	-
United Way	7,695	7,695	7,695	10,000	7,695	-
Work Family Resource Center	10,000	-	-	-	-	-
Family Services	-	25,000	25,000	-	-	-
SHARE Cooperative	-	5,000	5,000	300,000	-	-
Children's Law Center	18,750	35,000	35,000	50,000	25,000	-
Family Services-Battered	-	-	-	20,000	20,000	-
Women's Shelter	-	-	-	-	-	-
GIDE	-	-	-	400,000	-	-
	373,027	419,413	419,413	1,480,469	514,373	-
Kaleideum	250,000	275,000	275,000	275,000	250,000	-
Old Salem	50,000	50,000	50,000	100,000	50,000	-
Old Salem Boys School	1,200,842	-	-	-	-	-
RiverRun Film Festival	15,000	15,000	15,000	20,000	15,000	-
Reynolda House	-	-	-	50,000	-	-
Arts Council	100,000	100,000	100,000	125,000	100,000	-
Natl Black Theatre Festival	65,000	65,000	65,000	75,000	65,000	-
NC National Guard Museum	-	-	-	1,000	-	-
Winston-Salem Theatre Alliance	-	-	-	100,000	-	-
Piedmont Land Conservancy	-	-	-	1,000,000	-	-
Triad Minority and Women's Bus	-	-	-	10,000	-	-
Roanoke River Basin Association	-	-	-	36,960	-	-
	1,680,842	505,000	505,000	1,792,960	480,000	-
Total	2,053,869	924,413	924,413	3,273,429	994,373	-

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 .70¢/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 Fire Tax District Fund

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

2016 Housing Grant Project Ordinance

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

2017 Housing Grant Project Ordinance

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

2018 Housing Grant Project Ordinance

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

2019 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY2019.

2020 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY2020.

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 \$0.70 per month E911 surcharge collected by the State of N.C. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute.

Expenditures offset with this revenue include, but are not limited to, CAD maintenance and telephone system including TDD lines for the hard of hearing and language lines for translation services.

PROGRAM SUMMARY

FY 18-19		FY 19-20		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
629,157	695,427	1,124,123	1,124,123	

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 18-19		<u>Request</u>	FY 19-20	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	883,829	883,829	1,065,769	1,065,769	-
<u>Revenues:</u>					
911 Fund Grant	-	131,613	-	-	-
E911 Surcharge	674,553	727,030	695,476	695,476	-
Interest Earnings	-	18,724	-	-	-
Kernersville PSAP	52,465	-	27,553	27,553	-
Fund Balance	-	-	401,094	401,094	-
Total	727,018	877,367	1,124,123	1,124,123	-
Total Resources	<u>1,610,847</u>	<u>1,761,196</u>	<u>2,189,892</u>	<u>2,189,892</u>	-
<u>Expenditures:</u>					
Salary	120,668	104,582	45,814	45,814	-
Maintenance Service	9,000	25,330	90,000	90,000	-
Other Purchased Services	320,000	193,161	335,000	335,000	-
Travel/Training	20,000	-	20,000	20,000	-
General Supplies	40,000	8,869	20,100	20,100	-
Equipment	-	275,472	600,000	600,000	-
Aid to the Government Agencies	52,465	23,526	13,209	13,209	-
Debt	67,024	64,487	-	-	-
Total Expenditures	629,157	695,427	1,124,123	1,124,123	-
Estimated Fund Balance	<u>981,690</u>	<u>1,065,769</u>	<u>1,065,769</u>	<u>1,065,769</u>	-

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

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

The FY20 Request and Recommendation include funds to replace two K9 units (\$19,100 each) and funds for equipment and a vehicle for one FT Deputy for Clemmons.

PROGRAM SUMMARY

FY 18-19		FY 19-20		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
88,777	16,000	102,750	102,750	-

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 18-19		<u>Request</u>	FY 19-20	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,018,532	1,018,532	1,030,027	1,030,027	-
<u>Revenues:</u>					
Intergovernmental	25,000	8,212	25,000	25,000	-
Interest Earnings	3,000	19,283	5,000	5,000	-
Total	28,000	27,495	30,000	30,000	-
Total Resources	<u>1,046,532</u>	<u>1,046,027</u>	<u>1,060,027</u>	<u>1,060,027</u>	<u>-</u>
<u>Expenditures:</u>					
Salaries	62,477	-	-	-	-
Supplies & Small Equipment	10,300	-	38,550	38,550	-
Training	-	-	-	-	-
Capital Equipment > \$5,000	16,000	16,000	38,200	38,200	-
Emergency Vehicles	-	-	26,000	26,000	-
Total	88,777	16,000	102,750	102,750	-
Estimated Fund Balance	<u>957,755</u>	<u>1,030,027</u>	<u>957,277</u>	<u>957,277</u>	<u>-</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

FUND 208 - Adopted 12-18-2006

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

In October 2005, the Forsyth County Department of Social Services received a bequest of \$269,277 from the estate of Mr. O. Moser. The program is designed to provide assistance and special requests for the elderly population of Forsyth County.

There has been 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 17-18		FY 18-19		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	7,015	50,000	50,000	50,000

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 17-18		Request	FY 18-19	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Opening Balance	308,952	304,141	300,343	300,343	300,343
<u>Revenues:</u>					
Interest Earnings	1,000	3,217	1,000	1,000	1,000
Total	1,000	3,217	1,000	1,000	1,000
Total Resources:	<u>309,952</u>	<u>307,358</u>	<u>301,343</u>	<u>301,343</u>	<u>301,343</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	7,015	50,000	50,000	50,000
Total	50,000	7,015	50,000	50,000	50,000
Estimated Fund Balance	<u>259,952</u>	<u>300,343</u>	<u>251,343</u>	<u>251,343</u>	<u>251,343</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 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	-	Estimated future activity depends on
Revenues					on availability of funds from State.
Tfr From Special Revenue Fund	-	-	1,145,757	-	
Tfr Fr SR Fd.-Res. Equity	-	-	184,565	-	
Fund Balance	145,400	1,330,150	-	-	
State Public School Bldg. Cap.	436,200	39,512,375	36,707,227	-	
Lottery Proceeds	-	59,169,264	57,012,221	3,650,000	
County Match (Bond Fd)	-	10,662,299	11,801,872	-	
Interest Earnings	-	162,074	162,074	-	
Total	581,600	110,836,162	107,013,716	3,650,000	
Total Resources	581,600	110,836,162	107,013,716	3,650,000	
Expenditures					
School Construction Projects	581,600	51,666,898	50,001,495	-	
Debt Service Paid with Lottery Proceeds	-	59,169,264	57,012,221	3,650,000	
Total	581,600	110,836,162	107,013,716	3,650,000	
Estimated Fund Balance	-	-	-	-	

SPECIAL FIRE TAX DISTRICT FUNDS

	<u>FY 19</u>	<u>Est. Avail.</u>			<u>FY20</u>		<u>Tax Rate</u>	<u>Fund</u>	<u>Total</u>
	<u>Approp.</u>	<u>Fund Bal</u>	<u>FY 19</u>	<u>Req.</u>	<u>Recom.</u>	<u>Adopted</u>	<u>Revenue</u>	<u>Balance</u>	<u>Total</u>
		<u>At 5/01/19</u>						<u>Approp.</u>	<u>Approp.</u>
Beeson Cross Rds* (F)	310,804	3,599	.0986	.095	.095		299,150	3,500	302,650
Beeson Cross Rds SD	33,642	541	.0986	.095	.095		32,258	500	32,758
Belews Creek** (P)	400,736	5,847	.1136	.110	.110		396,371	5,847	402,218
City View* (P)	42,300	519	.1086	.125	.105		41,597	519	42,116
Clemmons** (F)	1,738,850	154,258	.0636	.060	.060		1,637,888	82,580	1,720,468
Forest Hill**	13,879	96	.1086	.115	.105		12,770	96	12,866
Griffith* (P)	134,259	18,294	.0586	.065	.055		121,777	18,000	139,777
Gumtree** (P)	75,357	877	.1036	.100	.100		70,383	877	71,260
Horneytown** (P)	283,962	1,394	.1336	.150	.130		278,524	1,396	279,920
King of Forsyth Co.** (F)	627,203	17,909	.0786	.075	.075		549,102	17,909	567,011
Lewisville** (F)	1,531,424	20,124	.0836	.080	.080		1,479,423	20,124	1,499,547
Mineral Springs** (P)	196,623	5,580	.1086	.115	.105		193,032	-	193,032
Min. Springs SD	8,557	191	.1086	.115	.105		7,362	191	7,553
Mt. Tabor** (F)	81,701	784	.0786	.085	.075		78,021	-	78,021
Old Richmond** (P)	459,681	9,383	.0986	.095	.095		442,714	9,300	452,014
Piney Grove* (F)	857,380	5,520	.1436	.140	.140		847,108	5,520	852,628
Rural Hall** (F)	484,498	29,783	.1086	.105	.105		451,202	15,859	467,061
Salem Chapel** (P)	110,096	850	.1236	.120	.120		110,042	850	110,892
South Fork* (F)	5,983	5,085	.0636	.060	.060		5,853	-	5,853
Talley's Crossing** (P)	210,434	4,143	.1086	.105	.105		209,388	4,143	213,531
Triangle*	112,414	2,084	.0956	.092	.092		108,422	2,084	110,506
Union Cross** (P)	344,696	3,285	.1236	.120	.120		334,865	3,285	338,150
Vienna* (F)	596,673	10,726	.0786	.085	.075		574,598	9,000	583,598
Walkertown** (P)	402,722	5,869	.1036	.100	.100		386,312	5,869	392,181
West Bend*	55,935	495	.0836	.080	.080		51,498	495	51,993
County Overlay	-	-	-	.0073	.0036		360,318	-	360,318

*Fire Protection District
 **Fire/Rescue Districts

(P) Part-Time Employees
 SD = Service District

(F) 24 Hour Employees

2016 HOUSING GRANT PROJECT ORDINANCE

Fund 242

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	-	-
Revenues					
2015 WSFC HOME	176,400	176,400	165,000	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	27,690	27,690	25,125	-	-
2015 Urgent Repair Program	100,000	100,000	89,560	-	-
Interest Earnings	-	-	505	-	-
Total	316,090	316,090	292,190	-	-
Total Resources	316,090	316,090	292,190	-	-
Expenditures					
2015 WSFC HOME	176,400	176,400	165,000	-	-
2015 WSFC HOME Local Match	39,690	39,690	37,630	-	-
2015 Urgent Repair Program	100,000	100,000	89,560	-	-
Total	316,090	316,090	292,190	-	-
Estimated Fund Balance	-	-	-	-	-

2017 HOUSING GRANT PROJECT ORDINANCE

Fund 243

This fund is used to account for new grants/projects that will begin in FY 2017

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	538	-
Revenues					
2016 WSFC HOME	170,000	170,700	170,700	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	26,250	26,250	26,250	-	-
2016 Urgent Repair Program	100,000	100,000	87,499	-	-
NCHFA ESFR	225,000	225,000	49,010	75,000	-
Interest Earnings	-	-	538	200	-
Total	533,250	533,950	345,997	75,200	-
Total Resources	533,250	533,950	345,997	75,738	-
Expenditures					
2016 WSFC HOME	170,000	170,700	170,700	-	-
2016 WSFC HOME Local Match	38,250	38,250	38,250	738	-
2016 Urgent Repair Program	100,000	100,000	87,499	-	-
NCHFA ESFR	225,000	225,000	49,010	75,000	-
Total	533,250	533,950	345,459	75,738	-
Estimated Fund Balance	-	-	538	-	-

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 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	128,747	
Revenues					
2017 WSFC HOME	170,000	170,000	60,000	108,100	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	26,250	26,250	26,250	-	-
2017 Urgent Repair Program	100,000	100,000	91,425	-	-
Forsyth County IDA	34,332	34,332	34,332	-	-
CDBG Program Income	125,000	125,000	87,972	20,000	-
CDBG NSP	800,000	2,000,000	1,035,304	130,700	-
Interest Earnings	-	-	843	200	-
Total	1,267,582	2,467,582	1,348,126	259,000	-
Total Resources	1,267,582	2,467,582	1,348,126	387,747	-
Expenditures					
2017 WSFC HOME	170,000	170,000	60,000	109,143	-
2017 WSFC HOME Local Match	38,250	38,250	26,500	11,750	-
2017 Urgent Repair Program	100,000	100,000	91,425	-	-
Forsyth County IDA	34,332	34,332	6,150	28,182	-
CDBG Program Income	125,000	125,000	-	107,972	-
CDBG NSP	800,000	2,000,000	1,035,304	130,700	-
Total	1,267,582	2,467,582	1,219,379	387,747	-
Estimated Fund Balance	-	-	128,747	-	-

2019 HOUSING GRANT PROJECT ORDINANCE

Fund 245

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	93,950	93,950
Revenues					
2018 WSFC HOME	262,000	262,000	34,000	28,000	200,000
Municipalities	10,000	12,000	12,000	-	-
Transfer from General Fund	46,950	46,950	46,950	-	-
2018 Urgent Repair Program	100,000	100,000	8,000	84,000	-
HOME Program Income	425,000	425,000	180,000	120,000	125,000
Interest Earnings	-	-	1,628	-	-
Total	843,950	845,950	280,950	232,000	325,000
Total Resources	843,950	845,950	280,950	325,950	418,950
Expenditures					
2018 WSFC HOME	262,000	262,000	34,000	28,000	200,000
2018 WSFC HOME Local Match	56,950	58,950	-	20,000	38,950
2018 Urgent Repair Program	100,000	100,000	8,000	84,000	-
HOME Program Income	425,000	425,000	145,000	100,000	180,000
Total	843,950	845,950	187,000	232,000	418,950
Estimated Fund Balance	-	-	93,950	93,950	-

2020 HOUSING GRANT PROJECT ORDINANCE

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	-	54,338
Revenues					
2019 WSFC HOME	241,500	241,500	-	-	241,500
Municipalities	12,000	12,000	-	12,000	-
Transfer from General Fund	42,338	42,338	-	42,338	-
2019 Urgent Repair Program	100,000	100,000	-	-	100,000
NCHFA ESFR 20	190,000	190,000	-	50,000	140,000
Total	585,838	585,838	-	104,338	481,500
Total Resources	585,838	585,838	-	104,338	535,838
Expenditures					
2019 WSFC HOME	241,500	241,500	-	-	241,500
2019 WSFC HOME Local Match	27,169	27,169	-	-	27,169
2019 County Local Match	27,169	27,169	-	-	27,169
2019 Urgent Repair Program	100,000	100,000	-	-	100,000
NCHFA ESFR 20	190,000	190,000	-	50,000	140,000
Total	585,838	585,838	-	50,000	535,838
Estimated Fund Balance	-	-	-	54,338	-

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.

2011 Library Bond CPO

2016 Kaleideum CPO

2016 2/3rds Bonds CPO

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

2016 Pay-Go CPO

2016 Schools CPO

2016 FTCC CPO

2016 Parks Facilities Bonds CPO

2017 Court Facilities Bonds CPO

2017 Tanglewood Business Park CPO

2018 Motive Equipment Replacement CPO

2018 2/3rds Bonds CPO

2018 WS/FC Schools Capital Maintenance 2/3rds Bonds CPO

2018 FTCC Capital Maintenance 2/3rds Bonds CPO

2018 Pay-Go CPO

2018 First and Chestnut Parking CPO

2018 Smith Reynolds Airport CPO

2011 LIBRARY BOND CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	8,497,752	2,087,708
Revenues					
Transfer from 2008 PayGo CPO	240,000	240,000	240,000	-	-
Transfer from General Fund	-	1,611,451	1,611,451	-	-
Transfer from 2016 Pay-Go CPO	-	1,611,451	1,611,451	-	-
Bond Proceeds	40,000,000	34,000,000	34,000,000	-	-
Bond Premium	-	2,920,098	2,920,098	-	-
Special Gifts	-	357,849	423,319	-	-
RJ/MM Reynolds Foundation	-	-	50,000	-	-
Winston-Salem Foundation Grant	-	52,500	52,500	-	-
Interest Earnings	-	-	469,185	-	-
Total	40,240,000	40,793,349	41,378,004	-	-
Total Resources	40,240,000	40,793,349	41,378,004	8,497,752	2,087,708
Expenditures					
Library - Central	28,000,000	26,754,521	25,269,012	-	-
Library - Branches	12,000,000	-	-	-	-
Kernersville Branch Library	-	6,375,840	6,060,305	315,535	-
Clemmons Branch Library	-	6,428,264	498,317	5,929,947	-
Other Branches	-	411,724	247,162	164,562	-
Library Planning	240,000	240,000	235,420	-	-
Debt Issuance Costs	-	543,000	530,036	-	-
Transfer to General Fund	-	40,000	40,000	-	2,087,708
Total	40,240,000	40,793,349	32,880,252	6,410,044	2,087,708
Estimated Fund Balance	-	-	8,497,752	2,087,708	-

2016 KALEIDEUM MUSEUM CPO

Fund 388 - Adopted: 6-27-2016
 Amended: 12-19-2016
 2-28-2019

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	4,637,647	29,526,007
Revenues					
Sale of Surplus Property	12,800,000	-	-	-	-
NC Cult'rl Resources Museum Grant	-	1,000,000	1,000,000	-	-
Other Sales	1,000,000	-	-	-	-
Sale of Real Property	-	1,700,000	1,700,000	-	-
Special Gifts	340,000	-	-	-	-
Miscellaneous Income	700,000	200,000	-	-	200,000
Transfer from General Fund	2,500,000	2,500,000	2,500,000	-	-
Bond Proceeds	-	25,000,000	-	25,000,000	-
Interest Earnings	-	100,000	137,667	-	-
Total	17,340,000	30,500,000	5,337,667	25,000,000	200,000
Total Resources	17,340,000	30,500,000	5,337,667	29,637,647	29,726,007
Expenditures					
Kaleideum - Exhibit Design Costs	-	500,000	388,360	111,640	-
New Family Museum Construction	17,340,000	30,000,000	311,660	-	29,688,340
Transfer to the General Fund	-	-	-	-	37,667
Total	17,340,000	30,500,000	700,020	111,640	29,726,007
Estimated Fund Balance	-	-	4,637,647	29,526,007	-

2016 2/3RDS BONDS CPO

Fund 389 - Adopted: 8-22-2016
 Amended: 7-11-2016
 10-18-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	1,744,270	-
Revenues					
Bond Proceeds	6,000,000	6,000,000	5,651,835	-	-
Bond Premium	-	-	348,558	-	-
Interest Earnings	-	-	87,241	-	-
Other Reimbursements	-	-	1,750	-	-
Transfer from 2009 Phillips Bldg CPO	-	701,621	701,621	-	-
Total	6,000,000	6,701,621	6,791,005	-	-
Total Resources	6,000,000	6,701,621	6,791,005	1,744,270	-
Expenditures					
Parks & Recreation Capital Mtnc	2,000,000	2,000,000	1,397,566	602,434	-
County Capital Mtnc/Repair	4,000,000	3,982,267	2,929,815	1,052,452	-
Transfer to 2009 Phillips Bldg CPO	-	719,354	719,354	-	-
Transfer to General Fund	-	-	-	89,384	-
Total	6,000,000	6,701,621	5,046,735	1,744,270	-
Estimated Fund Balance	-	-	1,744,270	-	-

2016 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 390 - Adopted: 8-22-2016
Amended: 2-15-2018

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. Bond proceeds issued every other year with \$1.735m transferred annually from the General Fund. Appropriated \$1.735m in FY2017 & FY2018. In FY2019, a new issue of 2/3rds bonds will be appropriated into a new CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	2,108,230	190,845
Revenues					
Bond Proceeds	8,500,000	8,500,000	8,006,766	-	-
Bond Premium	-	-	493,790	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	185,179	-	-
Total	10,235,000	11,970,000	12,155,735	-	-
Total Resources	10,235,000	11,970,000	12,155,735	2,108,230	190,845
Expenditures					
Schools Capital Outlay	10,235,000	11,888,371	9,970,986	1,917,385	190,845
Debt Issuance Costs	-	-	-	-	-
Transfer to the Public School Building Capital Fund	-	81,629	76,519	-	-
Transfer to the General Fund	-	-	-	-	-
Total	10,235,000	11,970,000	10,047,505	1,917,385	190,845
Estimated Fund Balance	-	-	2,108,230	190,845	-

2016 PAY GO CPO

Fund 392 - Adopted: 11-28-2016

Amended: 6-26-2017

9-28-2017

2-28-2019

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 four projects were funded within the General Fund. \$1.4 million was re-appropriated to the 2016 Pay-Go CPO to fund additional projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	1,930,898	173,075
Revenues					
Transfer from General Fund	2,800,876	4,200,876	4,200,876	-	-
Transfer from 2012 Pay-Go CPO	-	200,000	200,000	-	-
Interest Earnings	-	-	103,664	-	-
City of Winston-Salem	-	-	34,301	-	-
Total	2,800,876	4,400,876	4,538,841	-	-
Total Resources	2,800,876	4,400,876	4,538,841	1,930,898	173,075
Expenditures					
BOCC Meeting Room Technology	200,000	200,000	164,890	-	-
LED Lighting Projects	80,000	80,000	68,602	11,398	-
Budget Reserve - future projects	2,520,876	-	-	-	-
Financial System	-	200,000	-	200,000	-
Transfer to 2011 Library CPO	-	1,611,451	1,611,451	-	-
Creative Corridors	-	-	-	-	-
Reynolda House	-	75,000	75,000	-	-
Industries for the Blind	-	120,000	120,000	-	-
Arts Council Building Renovation	-	200,000	200,000	-	-
Budget Reserve - Elections Equipment	-	1,546,425	-	1,546,425	-
Transfer to General Fund	-	368,000	368,000	-	173,075
Total	2,800,876	4,400,876	2,607,943	1,757,823	173,075
Estimated Fund Balance	-	-	1,930,898	173,075	-

2016 SCHOOLS CPO

Fund 393 - Adopted: 12-19-2016
 Amended: 4-24-2017, 8-31-2017
 10-12-2017, 1-18-2018
 4-12-2018, 4-26-2018
 5-24-2018, 11-15-2018
 12-6-2018

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 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	103,081,365	90,148,621
Revenues					
Bond Proceeds	350,000,000	350,000,000	163,625,000	-	174,666,221
Interest Earnings	813,953	813,953	1,786,481	300,000	600,000
Net Issue Premium	-	-	11,708,779	-	-
Total	350,813,953	350,813,953	177,120,260	300,000	175,266,221
Total Resources	350,813,953	350,813,953	177,120,260	103,381,365	265,414,842
Expenditures					
Debt Issuance Costs	813,953	813,953	251,143	300,000	600,000
Schools Capital Projets - Reserve	350,000,000	239,790,958	-	-	239,790,958
Maintenance & Technology Projects	-	19,435,000	14,402,256	5,032,744	1,535,338
Building Capital Projects	-	85,574,041	56,577,930	7,900,000	21,096,111
Safety & Traffic Projects	-	5,200,001	2,807,566	-	2,392,435
Transfer to General Fund	-	-	-	-	-
Total	350,813,953	350,813,953	74,038,895	13,232,744	265,414,842
Estimated Fund Balance	-	-	103,081,365	90,148,621	-

2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

Fund 394 - Adopted: 12-19-2016
 Amended: 4-24-2017
 11-30-2017

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 in 2017.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	32,144,340	16,494,340
Revenues					
Bond Proceeds	65,000,000	65,000,000	30,387,500	-	32,500,000
Interest Earnings	151,163	151,163	537,045	-	-
Net Issue Premium	-	-	2,174,488	-	-
Total	65,151,163	65,151,163	33,099,033	-	32,500,000
Total Resources*	65,151,163	65,151,163	33,099,033	32,144,340	48,994,340
Expenditures					
Debt Issuance Costs	151,163	151,163	37,245	-	113,918
Oak Grove Phases 3 and 4	-	6,250,000	68,500	4,000,000	16,931,500
Learning Commons	-	-	-	-	21,000,000
Transportation Center Addition	-	-	-	-	6,400,000
Aviation Center	-	10,000,000	848,948	11,650,000	4,101,052
Budget Reserve	65,000,000	48,750,000	-	-	-
Transfer to General Fund	-	-	-	-	447,870
Total*	65,151,163	65,151,163	954,693	15,650,000	48,994,340
Estimated Fund Balance	-	-	32,144,340	16,494,340	-

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

2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	4,402,458	1,777,461
Revenues					
Bond Proceeds	15,000,000	15,000,000	7,012,500	-	7,500,000
Interest Earnings	34,884	34,884	84,225	-	-
Net Issue Premium	-	-	501,805	-	-
Total	15,034,884	15,034,884	7,598,530	-	7,500,000
Total Resources	15,034,884	15,034,884	7,598,530	4,402,458	9,277,461
Expenditures					
Debt Issuance Costs	34,884	34,884	8,595	-	-
Parks Facilities Budget Reserve	15,000,000	7,500,000	-	-	-
Arcitectoral & Engineering Design	-	775,000	300,894	732,332	-
Union Cross Playground	-	150,000	10,208	145,500	-
Walkertown Playground	-	150,000	10,208	145,500	-
421 River Park Playground	-	50,000	10,208	45,500	-
Tanglewood Golf Upgrades	-	2,625,000	2,624,835	165	-
Tanglewood Roadway Improvement	-	-	115,651	-	934,349
Tanglewood Multi-Use Trail	-	-	51,599	40,000	860,000
Tanglewood Par 3 Greens	-	-	-	62,500	562,500
Horizon's Playground	-	-	10,208	4,500	145,500
Kernersville Lake Playground	-	-	10,208	4,500	145,500
CG Hill Playground	-	-	10,208	4,500	145,500
Tanglewood Clubhouse	-	-	33,250	1,440,000	-
Triad Park - Greenway	-	-	-	-	300,000
Horizons Park Master Plan Phase 1	-	-	-	-	2,000,000
Multi-Use Agricultural Event Center	-	-	-	-	4,485,000
Transfer to General Fund	-	-	-	-	27,318
Total	15,034,884	11,284,884	3,196,072	2,624,997	9,605,667
Estimated Fund Balance	-	3,750,000	4,402,458	1,777,461	-

2017 COURT FACILITIES CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	3,186,406	51,182,618
Revenues					
Bond Proceeds	5,000,000	115,915,200	4,709,862	55,000,000	55,000,000
Interest Earnings	-	-	108,862	-	-
Net Issue Premium	-	-	290,465	-	-
Total	5,000,000	115,915,200	5,109,189	55,000,000	55,000,000
Total Resources	5,000,000	115,915,200	5,109,189	58,186,406	106,182,618
Expenditures					
Debt Issuance Costs	-	-	-	-	-
Design/Architect/Engineering/Land	-	-	1,922,783	7,003,788	-
Transfer to General Fund	-	-	-	-	-
Capital Outlay - B/O	5,000,000	115,915,200	-	-	106,182,618
Total	5,000,000	115,915,200	1,922,783	7,003,788	106,182,618
Estimated Fund Balance	-	-	3,186,406	51,182,618	-

2017 TANGLEWOOD BUSINESS PARK CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	2,435,674	31,930
Revenues					
Golden Leaf Foundation Grant	100,000	100,000	100,000	-	-
City/County Utilities - out of county service funds	690,000	690,000	690,000	-	-
Sale of Land	399,500	399,500	399,500	-	-
Interest Earnings	-	-	31,930	-	-
Borrowing Proceeds	-	4,473,300	-	4,473,300	-
Transfer from General Fund	-	1,400,000	1,400,000	-	-
Total	1,189,500	7,062,800	2,621,430	4,473,300	-
Total Resources	1,189,500	7,062,800	2,621,430	6,908,974	31,930
Expenditures					
Tanglewood Business Park	790,000	6,663,300	185,756	6,477,544	-
Budget Reserve	399,500	399,500	-	399,500	-
Transfer to the General Fund	-	-	-	-	31,930
Total	1,189,500	7,062,800	185,756	6,877,044	31,930
Estimated Fund Balance	-	-	2,435,674	31,930	-

2018 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 398 - Adopted: 7-19-2018
Amended: 11-15-2018
3-14-2019

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	786,386	528,744
Revenues					
Transfer from General Fund	1,230,000	1,230,000	1,230,000	-	-
Sale of Vehicles	60,000	66,525	66,525	-	-
Charges for Services	105,200	105,200	118,944	-	-
Transfer from 2016 Motive Equipment Replacement CPO	992,151	992,151	930,390	-	-
Claim Proceeds	-	9,047	-	-	-
Interest Earnings	-	-	6,997	-	-
Total	2,387,351	2,402,923	2,352,856	-	-
Total Resources	2,387,351	2,402,923	2,352,856	786,386	528,744
Expenditures					
Not Project Related	60,000	-	-	-	-
Non-Emergency Vehicles	248,926	261,719	238,392	-	23,327
Emergency Vehicles-Animal Services	68,620	68,620	28,838	29,988	9,794
Emergency Vehicles - Emergency Services	926,775	934,775	589,380	-	345,395
Emergency Vehicles - Sheriff	977,830	1,018,652	702,604	224,496	91,552
Reserve for Sheriff Equipment	105,200	105,200	-	-	-
	-	13,957	7,256	3,158	3,543
Total	2,387,351	2,402,923	1,566,470	257,642	473,611
Estimated Fund Balance	-	-	786,386	528,744	55,133

2018 2/3RDS BONDS CPO

Fund 330 - Adopted: 8-2-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	4,028,361	4,028,361
Revenues					
Bond Proceeds	4,000,000	4,000,000	3,669,528	-	-
Interest Earnings	-	-	10,611	-	-
Net Issue Premium	-	-	348,222	-	-
Total	4,000,000	4,000,000	4,028,361	-	-
Total Resources	4,000,000	4,000,000	4,028,361	4,028,361	4,028,361
Expenditures					
Parks Capital Maintenance	2,000,000	2,000,000	-	-	2,000,000
County Capital Maintenance/Repair	2,000,000	2,000,000	-	-	-
Total	4,000,000	4,000,000	-	-	2,000,000
Estimated Fund Balance	-	-	4,028,361	4,028,361	2,028,361

2018 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 331 - Adopted: 8-2-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	9,854,112	9,854,112
Revenues					
Bond Proceeds	8,500,000	8,500,000	7,797,747		
Transfer from the General Fund	1,735,000	1,735,000	1,735,000		
Interest Earnings	-	-	25,817		
Net Issue Premium	-	-	739,972		
Total	10,235,000	10,235,000	10,298,536	-	-
Total Resources	10,235,000	10,235,000	10,298,536	9,854,112	9,854,112
Expenditures					
Schools Capital Outlay	10,235,000	10,235,000	444,424	-	9,854,112
Total	10,235,000	10,235,000	444,424	-	9,854,112
Estimated Fund Balance	-	-	9,854,112	9,854,112	-

2018 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 332 - Adopted: 8-2-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	2,316,308	2,316,308
Revenues					
Bond Proceeds	2,300,000	2,300,000	2,109,979	-	-
Interest Earnings	-	-	6,101	-	-
Net Issue Premium	-	-	200,228	-	-
Total	2,300,000	2,300,000	2,316,308	-	-
Total Resources	2,300,000	2,300,000	2,316,308	2,316,308	2,316,308
Expenditures					
FTCC Capital Projects	2,300,000	2,300,000	-	-	2,300,000
Transfer to General Fund	-	-	-	-	16,308
Total	2,300,000	2,300,000	-	-	2,316,308
Estimated Fund Balance	-	-	2,316,308	2,316,308	-

2018 PAY-Go CPO

Fund 334 - Adopted: 12-20-2018

Amended: 3-14-2019

4-25-2019

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	10,182,632	4,000,000
Revenues					
Transfer from General Fund	8,682,632	10,782,632	10,782,632	-	-
Total	8,682,632	10,782,632	10,782,632	-	-
Total Resources	8,682,632	10,782,632	10,782,632	10,182,632	4,000,000
Expenditures					
Elections Equipment	750,000	750,000	-	750,000	-
Capital Repair Projects - Smith	1,150,000	1,150,000	-	1,150,000	-
Reynolds Airport	4,282,632	4,282,632	-	4,282,632	-
Radio System Replacement	2,500,000	4,000,000	-	-	4,000,000
Budget Reserve for Parking Deck and Other Needs	-	600,000	600,000	-	-
Transfer to General Fund	-	600,000	600,000	-	-
Total	8,682,632	10,782,632	600,000	6,182,632	4,000,000
Estimated Fund Balance	-	-	10,182,632	4,000,000	-

2018 FIRST AND CHESTNUT PARKING CPO

Fund 335 - Adopted: 12-20-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	13,069,550	69,550
Revenues					
Bond Proceeds	8,500,000	8,500,000	7,797,747		
Transfer from General Fund	4,500,000	4,500,000	4,500,000	-	-
Interest Earnings	-	-	31,831		
Net Issue Premium	-	-	739,972		
Total	13,000,000	13,000,000	13,069,550	-	-
Total Resources	13,000,000	13,000,000	13,069,550	13,069,550	69,550
Expenditures					
Capital Outlay	13,000,000	13,000,000	-	13,000,000	-
Transfer to General Fund	-	-	-	-	69,550
Total	13,000,000	13,000,000	-	13,000,000	69,550
Estimated Fund Balance	-	-	13,069,550	69,550	-

2018 SMITH REYNOLDS AIRPORT CPO

Fund 333 - Adopted: 12-20-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-19	ACTIVITY 2019-20	FUTURE ACTIVITY
Opening Balance	-	-	-	212,673	116,562
Revenues					
NC Department of Transportation	8,825,000	8,825,000	-	9,975,000	21,500,000
Federal Aviation Administration	729,000	729,000	-	1,305,000	29,925,000
Transfer from General Fund	326,000	326,000	326,000	390,000	3,325,000
Total	9,880,000	9,880,000	326,000	11,670,000	54,750,000
Total Resources	9,880,000	9,880,000	326,000	11,882,673	54,866,562
Expenditures					
Runway 15-33 Improvements	2,125,000	2,125,000	-	2,125,000	-
Terminal Ramp, Runway 4-22	200,000	200,000	88,393	96,111	15,496
Taxiway Lima and Ramp	6,200,000	6,200,000	24,934	7,350,000	7,000,000
Taxiway Quebec	550,000	550,000	-	750,000	25,250,000
Terminal Area Improvements	550,000	550,000	-	550,000	14,500,000
4001 North Liberty Street Improvements	195,000	195,000	-	195,000	-
Terminal Fencing	60,000	60,000	-	-	60,000
Airfield Drainage Improvements	-	-	-	200,000	-
Runway 15-33 Rehabilitation	-	-	-	500,000	8,000,000
Total	9,880,000	9,880,000	113,327	11,766,111	54,825,496
Estimated Fund Balance	-	-	212,673	116,562	41,066

2020–2025 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 (FY2019-2020) 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.

Financing Options

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

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

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- This type of financing is generally used to fund projects for the public school system or community college;
- G.O. bonds require voter approval because the debt is secured by the taxing power of the County; and
- Typically have the lowest interest rates and twenty-year terms.
- *2/3rds Bonds* - a type of general obligation bond
 - Does not require voter approval; but
 - Can only be used when debt is reduced (principal only) from one year to the next.
- *Limited Obligation Bonds (LOBS)* - used for essential projects where the project itself secures the financing.
 - A type of Installment Purchase Agreement;
 - Can either be short-term or long-term; and
 - Presents the best option for most of the County's current capital needs.
- **Short-term Financing** - includes Lease Purchase or Short-term direct borrowing. Forsyth County has traditionally limited total short-term financing in a given year to less than \$1.5 million. Typically this type of financing is:
 - For terms of five (5) years or less; and
 - Used for capital items which typically exceed \$100,000 and have a relatively short useful life.
- **Pay-Go Financing** - the use of current income or fund balance (savings).
 - Assigned capital funds represent money set aside each fiscal year for capital projects;
 - General Statute 159-18 allows counties to establish capital project funds for any capital purpose. However, once a capital project fund (Board adopted Pay-Go Plan) is established, funding is allowed according to the Pay-Go Plan;
 - Historically used for capital items which cost less than \$100,000. However, Forsyth County has used pay-as-you-go to fund up-fits to the Public Safety Center (\$2 million) 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.

The Proposed Plan

The Plan contained herein is not an approved Plan. Final approval of any plan or project is subject to subsequent action by the Board of Commissioners. Some of the projects contemplated in this plan require long-term financing. On April 27, 2015, the Board of Commissioners amended its formal debt policy for the County to limit annual debt service to a raw 18% of the annual appropriations as shown in the budget ordinance. This simpler computation quickly allows the casual observer to see when debt capacity is getting near.

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

Fiscal Year	2020	2021	2022	2023	2024	2025
Existing + Proposed CIP	15.8%	16.3%	18.7%	17.9%	18.4%	17.7%

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

The CIP consists of the following Sections:

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

For the Capital Improvement Planning period for FY20 – FY25, the requested projects cost an estimated \$666,597,092.

Key points of the Capital Plan include:

Source of Funding for Included Projects

GO Bonds	\$215,000,000
Limited Obligation Bonds	135,915,200
2/3rds Bonds	57,900,000
Sale of Property	4,899,500
Grant	1,400,000
Pay-Go	17,196,425
Short-Term Financing	4,863,300
Total	<u>\$437,174,425</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 FY20 - FY25. All projects require final approval by the Board of Commissioners before moving forward.

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Section 1 - Summary of All Projects Considered

All Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
Winston-Salem/Forsyth County Schools: 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 two issuances in FY21 and FY23.	350,000,000	175,000,000	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 two issuances in FY21 and FY23.	65,000,000	32,500,000	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 two issuances in FY21 and FY23.	15,000,000	7,500,000	X
Winston-Salem/Forsyth County Schools: Capital Maintenance Plan (FY21 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$8.5m issued in FY21, FY23, and FY25.	25,500,000	25,500,000	
Forsyth Technical Community College: Capital Maintenance Plan (FY21 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$2.3 million issued in FY21, FY23, and FY25.	6,900,000	6,900,000	
County General Capital Maintenance - \$2 million in FY21, FY23, and FY25.	6,000,000	6,000,000	
Park System Capital Maintenance - \$2 million in FY21, FY23, and FY25.	6,000,000	6,000,000	
Court Facilities - Replace Hall of Justice to provide additional courtroom space and technology upgrades with new facility next to Forsyth County Government Center.	120,000,000	115,915,200	X
Public Parking – Build a 660 space parking deck to accommodate public and juror parking near new Court Facility	15,500,000	13,000,000	
Kaleideum - Replace or renovate nature science museum. (Limited Obligation Bonds and/or Sale or Exchange of Assets)	30,500,000	30,500,000	X
Tanglewood Business Park – Develop business park off Idols Road in Clemmons. Funded with a combination of Pay-Go dollars, grants, and loans through the City/County Utilities Commission and the Clean Water Revolving Loan Fund.	13,850,000	7,062,800	
800 MHz Radio System Upgrade/Replacement: The County 800 MHz Radio System is a joint venture with the City of Winston-Salem 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.	9,000,000	9,000,000	
Board of Elections: The Board of Elections is requesting \$2.5 million to \$3.5 million to replace voting equipment. S.L. 2013-381 decertifies the County’s current Direct Record Electronic (DRE) voting systems effective January 1, 2018 and the County is required to replace this equipment with a paper-based voting system. The Board has set aside \$2,296,425 from Pay-Go for this project.	3,000,000	2,296,425	
Grand Total	<u>666,597,092</u>	<u>437,174,425</u>	

**2020–2025 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS
 FORSYTH COUNTY, NORTH CAROLINA**

Section 2 - Summary of Projects Considered but not Proposed

New Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
Human Resources: Human Resources is requesting a new HRIS system to better serve the employees of the County and achieve success with Goal #3 of the department’s strategic plan to “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.” The current system was developed in-house and has reached its life-span.	1,000,000	-	
Grand Total	<u>1,000,000</u>	<u>-</u>	

Section 3 - Proposed Projects by Year

	Source	FY20	FY21	FY22	FY23	FY24	FY25
WSFC Schools	G.O. Bonds		\$ 87,500,000		\$ 87,500,000		
Forsyth Tech Community College	G.O. Bonds		\$ 16,250,000		\$ 16,250,000		
Park System Development	G.O. Bonds		\$ 3,750,000		\$ 3,750,000		
WSFCS Capital Maintenance	2/3rds Bonds		\$ 8,500,000		\$ 8,500,000		\$ 8,500,000
FTCC Capital Maintenance	2/3rds Bonds		\$ 2,300,000		\$ 2,300,000		\$ 2,300,000
Parks System Capital Maintenance	2/3rds Bonds		\$ 2,000,000		\$ 2,000,000		\$ 2,000,000
County General Capital Maintenance	2/3rds Bonds		\$ 2,000,000		\$ 2,000,000		\$ 2,000,000
Court Facility Parking	2/3rds Bonds	\$ 13,000,000					
Court Facilities	LOBS	\$ 55,000,000		\$55,000,000			
Tanglewood Business Park/Idols Road Regional Pump Station	CWRLF	\$ 7,062,800					
Kaleideum	LOBS	\$ 25,000,000					
Subtotal Long Term Financing		\$100,062,800	\$122,300,000	\$55,000,000	\$122,300,000		\$ 14,800,000
Radio System Upgrade	Pay-Go	\$ 4,282,632	\$4,717,368				
Elections Equipment	Pay-Go	\$ 2,296,425					
Total by Year		\$106,641,857	\$127,017,368	\$55,000,000	\$122,300,000		\$14,800,000

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Section 4 - Annual Debt Service Requirements

Long Term Financing (Debt Service Costs)							
Proposed Projects:	Source	FY20	FY21	FY22	FY23	FY24	FY25
\$107.5m issued (January 2019)	G.O. Bonds	8,600,000	8,438,750	8,277,500	8,116,250	7,955,000	7,793,750
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)							
\$23.3m issued (January 2019)	2/3rds Bonds	1,864,000	1,829,050	1,794,000	1,759,150	1,724,200	1,689,250
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 Court Facility Parking - \$8.5m							
\$55.0m issued (July 2019)	LOBs	1,040,625	4,804,219	4,700,156	4,596,094	4,492,031	4,387,969
Court Facilities Replace/Renovate - \$110.0m LOBS (\$55.0m issued)							
\$4.4m loan accepted (February 2019)	CWRF	-	309,105	304,833	300,561	296,289	292,017
Idols Road regional Pump Station – \$4.4m loan from Clean Water Revolving Loan Fund							
\$25m issued (March 2020)	LOBs	-	1,013,889	2,406,250	2,343,750	2,281,250	2,156,250
Replacement/Renovation of Nature Science Museum – \$30.5m project (\$25.0m LOBS issued)							
\$107.5. issued (January 2021)	G.O. Bonds/LOBs	-	-	10,750,000	10,481,250	10,212,500	9,943,750
WSFC Schools - \$350m G.O. Bond - November 2016 (\$87.5m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$16.25m issued) Parks - \$15m G.O. Bond – November 2016 (\$3.75m issued)							
\$14.8m issued (January 2021)	2/3rds Bonds	-	-	1,480,000	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							
\$55.0m issued (July 2021)	LOBs	-	-	5,550,000	5,411,250	5,272,500	5,133,750
Court Facilities Replace/Renovate - \$110.0m LOBS (\$55.0m issued)							
\$107.5m issued (January 2023)	G.O. Bonds	-	-	-	-	10,750,000	10,481,250
WSFC Schools - \$350m G.O. Bond - November 2016 (\$87.5m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$16.25m issued) Parks - \$15m G.O. Bond – November 2016 (\$3.75m issued)							
\$14.8m issued (January 2023)	2/3rds Bonds	-	-	-	--	1,480,000	1,443,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
Total by Year		11,504,625	16,395,013	35,262,839	34,451,305	45,869,770	44,689,986

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Section 5 – Individual Project Analysis

November 2016 Bond Referendum

A successful referendum was passed in November 2016 for \$430 million that provided \$350,000,000 for Winston-Salem/Forsyth County Schools, \$65,000,000 for Forsyth Technical Community College, and \$15,000,000 for County Parks. This debt will be issued over eight years, starting in January 2017, in equal installments. Winston-Salem/Forsyth County Schools will receive \$87.5 million in FY21 and FY23; Forsyth Technical Community College will receive \$16.25 million in FY21 and FY23; and County Parks will receive \$3.75 million in FY21 and FY23.

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

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

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

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

A debt leveling plan of 2.9¢ was included in the FY18 Adopted budget to offset debt service requirements associated with this referendum. This has been done in the previous two bond referendums held in 2006 and 2008 and has proven to be very beneficial with leveling the required tax increases needed to cover debt costs. Debt Leveling accounts for 7.98¢ of the County’s 72.35¢ tax rate.

<u>Fiscal Year</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt Service for FY21 Issue	-	-	\$10,750,000	\$10,481,250	\$10,212,500	\$9,943,750
Debt Service for FY23 Issue	-	-	-	-	\$10,750,000	\$10,481,250
Relating Operating Cost	-	\$184,927	\$556,978	\$564,523	\$572,219	\$580,069
 Total General Fund Impact	 \$ -	 \$10,939,927	 \$11,042,978	 \$21,536,523	 \$21,006,219	 \$31,231,069

Capital Maintenance Programs

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

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

<u>Fiscal Year</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt Service for FY21 Issue	-	-	\$1,480,000	\$1,443,000	\$1,406,000	\$1,369,000
Debt Service for FY23 Issue	-	-	-	-	\$1,480,000	\$1,443,000
 Total General Fund Impact	 \$ -	 \$1,480,000	 \$1,443,000	 \$2,886,000	 \$2,812,000	 \$4,218,000

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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. After deliberation and consultation with interested stakeholders, the Board of Commissioners approved a \$115 million project to replace the Hall of Justice with a new facility.

<u>Fiscal Year</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
LOBs Debt Service-FY20 Issue	\$1,040,625	\$4,804,219	\$4,700,156	\$4,596,094	\$4,492,031	\$4,387,969
LOBs Debt Service-FY21 Issue			\$5,550,000	\$5,411,250	\$5,272,500	\$5,133,750
Relating Operating Cost	-	-	-	\$750,000	\$768,750	\$787,969
Total General Fund Impact	<u>\$1,040,625</u>	<u>\$4,804,219</u>	<u>\$10,250,156</u>	<u>\$10,757,344</u>	<u>\$11,406,250</u>	<u>\$11,137,969</u>

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 original plan assumed that proceeds from asset sales would be used to fund the County’s portion of the museum’s funding plan. The cost of this project has increased and the sale of property has not been fully realized. On February 28, 2019, the Board of Commissioners approved increasing the scope of the project as well as financing through Limited Obligation Bonds if additional sales are not realized. As of April 2019, \$5.5 million had been realized through various sales of property, transfers from the General Fund, and a grant from the State. It is anticipated that construction would begin in Summer 2020.

<u>Fiscal Year</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
LOBs Debt Service	-	\$1,013,889	\$2,406,250	\$2,343,750	\$2,281,250	\$2,156,250
Total General Fund Impact	<u>\$ -</u>	<u>\$1,013,889</u>	<u>\$2,406,250</u>	<u>\$2,343,750</u>	<u>\$2,281,250</u>	<u>\$2,156,250</u>

Tanglewood Business Park

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

<u>Fiscal Year</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Debt Service	-	\$309,105	\$304,833	\$300,561	\$296,289	\$292,017
Relating Operating Cost	-	-	-	-	-	-
Total General Fund Impact	<u>\$ -</u>	<u>\$309,105</u>	<u>\$304,833</u>	<u>\$300,561</u>	<u>\$296,289</u>	<u>\$292,017</u>

Radio System Replacement

The County manages a 15 channel multi-site digitally trunked 800 MHz public safety radio system with eight tower sites that provides radio voice communications throughout the County for more than 3,700 public safety and non-public safety subscribers. This system was purchased in 2002 and support is no longer available and needs to be replaced in conjunction with the City of Winston-Salem. A consultant has been identified

<u>Fiscal Year</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Relating Operating Cost	\$124,337	\$124,337	\$300,000	\$300,000	\$300,000	\$300,000
Total General Fund Impact	<u>\$124,337</u>	<u>\$124,337</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Animal Services	2 FT Animal Services Officers (Sworn) & 2 FT Animal Care Officers (Non-Sworn)	220,925	-	220,925
Interagency Communications	1 FT IT Support Analyst	75,212	37,606	37,606
Sheriff	5 FT Investigators and 2 FT Technical Surveillance Specialists	675,704	-	675,704
	1 PT Senior Office Assistant for LEDC Records	15,559	-	15,559
	1 FT Deputy for Community Outreach	114,982	-	114,982
	4 FT Deputies for Field Services Platoon	491,201	-	491,201
	School Resource Officers – Phase I	678,762	678,762	-
	School Resource Officers – Phase II	574,238	-	574,238
	1 FT Deputy – Clemmons – <i>January implementation</i>	96,373	80,412	15,961
	Animal Services Merger ¹	465,400	-	465,400
	College Graduate Signing Bonus	25,000	-	25,000
	WSPD Salary Match ²	372,500	-	372,500
	WSPD Telecommunicator Salary Match	150,960	-	150,960
Emergency Services	8 FT EMS Assistant Shift Supervisors	628,093	-	628,093
Court Services	Shift Funding of 2 Court Services Positions to Family Services and Provide Funding to Battered Women’s Shelter	(77,584)	-	(77,584)
Public Health	8 FT School Nurses	599,014	-	599,014
	Stepping Up Program Enhancements ³	238,489	-	238,489
	1 FT Health Educator II for Opioid Crisis Program ³	81,521	-	81,521
	Nurse Family Partnership Expansion	1,242,030	-	1,242,030
DSS	<i>Child Protective Services</i> – 2 FT Senior Social Worker Supervisors and 5 FT Senior Social Workers	494,267	157,010	337,257
	<i>Adult</i> – 1 FT Senior Social Worker	66,836	23,392	43,444
	<i>Economic Services</i> - 4 FT IMCW	195,866	195,866	-
	<i>Foster Care</i> – 2 FT Senior Social Workers	200,506	70,711	129,795
Aging Services	Shepherd's Center Funding – <i>increase funding to \$65,000</i>	15,000	-	15,000
	Senior Services – <i>increase funding to \$395,000</i>	25,000	-	25,000
Winston-Salem/Forsyth County Schools	Increase Formula Allocation to Fund WSFCS Request Living Wage, Local Teacher Supplement, and Capital	4,169,247 40,200,000	- -	4,169,247 40,200,000
Public Libraries	5 PT Library Tech Page Positions, One for each Branch	39,255	-	39,255
	Increase Library’s Book, A/V, and Electronic Resources	175,000	-	175,000
	1 FT Library Assistant for Walkertown Branch	34,186	-	34,186
	1 FT Library Assistant for Clemmons Branch – <i>3 months</i>	8,546	-	8,546
Comm. & Econ. Dev.	Center for Creative Economy	25,000	-	25,000
	Venture Café	30,000	-	30,000
	1 FT Code Enforcement Officer	46,665	-	46,665
	Workforce Development Coalition	100,000	41,577	58,423
	WS Chamber of Commerce – <i>increase to \$150,000</i>	50,000	-	50,000
	Piedmont Triad Film Commission – <i>increase to \$35,000</i>	5,000	-	5,000
	Economic Development RFP ⁴	185,000	-	(15,000)

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Human Resources	New HRIS System	1,000,000	-	1,000,000
Attorney	Lobbyist Contract	25,000	-	25,000
Non-Departmental	Increase Performance Range from 4.25% to 5.00%	453,456	-	453,456
	401(k) – Increase County Contribution to 5%	2,450,000	-	2,450,000
Special Appropriations	Arts Council – Increase to \$125,000	25,000	-	25,000
	Children’s Law Center – Increase to \$50,000	25,000	-	25,000
	Experiment in Self-Reliance – IDA Program Increase	18,305	-	18,305
	Experiment in Self-Reliance – Operating Support	45,000	-	45,000
	Family Services – Battered Women’s Shelter	20,000	-	20,000
	Guiding Institute for Developing Education	400,000	-	400,000
	Kaleideum – Increase to \$275,000	25,000	-	25,000
	National Black Theatre Festival – Increase to \$75,000	10,000	-	10,000
	North Carolina National Guard Museum	1,000	-	1,000
	Old Salem – Museum Accessibility	50,000	-	50,000
	Piedmont Land Conservancy	1,000,000	-	1,000,000
	Reynolda House	100,000	-	100,000
	RiverRun Film Festival – Increase to \$20,000	5,000	-	5,000
	Roanoke River Basin	36,960	-	36,960
	SHARE Cooperative	300,000	-	300,000
	Triad Minority and Women’s Business Expo	10,000	-	10,000
	United Way – Housing Matters	2,305	-	2,305
	Winston-Salem Foundation	175,486	-	175,486
	Winston-Salem Theatre Alliance	100,000	-	100,000
	<u>TOTAL – GENERAL FUND</u>	<u>59,011,265</u>	<u>1,285,336</u>	<u>57,518,930</u>
Fire Tax District Fund	6 FT Fire Engineers for New Suppression Unit 309 ⁵	496,659	496,659	-
Employee Health Benefits Fund	Wellness Clinic ⁶	643,115	-	643,115
Debt Service Fund	Establish Debt Service Fund ⁷	102,457,404	102,457,404	-
	<u>TOTAL – NON-GENERAL FUND</u>	<u>103,597,178</u>	<u>102,954,063</u>	<u>643,115</u>

¹ This is in addition to the FY20 Recommended Budget for Animal Services of \$2,195,324

² Total Request is \$745,000; Manager’s Recommended Budget includes \$372,500 for this ASL

³ This ASL could be funded with Behavioral Health dollars

⁴ This ASL would include elimination of the WS Chamber of Commerce and Winston-Salem Business, Inc. payments

⁵ This assumes an overlay district is approved and would be paid with revenue from the overlay

⁶ This would be paid out of the Employee Benefits Internal Service Fund; no General Fund impact

⁷ This would be set up with a transfer of Committed Fund Balance, Debt Leveling Revenue, and Lottery Proceeds

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

The General Fund Alternate Service Level requests below are included in the Manager's Recommended FY20 Budget.

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Animal Services	1 FT Animal Services Officers (Sworn) & 1 FT Animal Care Officers (Non-Sworn)	109,423	-	109,423
Sheriff	1 PT Senior Office Assistant for LEDC Records	15,559	-	15,559
	1 FT Deputy for Field Services Platoon	122,603	-	122,603
	1 FT Deputy – Clemmons – <i>January implementation</i>	96,373	80,412	15,961
Court Services	Shift Funding of 2 Court Services Positions to Family Services and Provide Funding to Battered Women's Shelter	(77,584)	-	(77,584)
Public Health	Stepping Up Program Enhancements	238,489	-	238,489
	1 FT Health Educator II for Opioid Crisis Program	81,521	-	81,521
DSS	<i>Child Protective Services</i> – 1 FT Senior Social Worker Supervisors and 2 FT Senior Social Workers	213,292	74,652	138,640
	<i>Economic Services</i> - 4 FT IMCW	195,866	195,866	-
Public Libraries	5 PT Library Tech Page Positions, One for each Branch	39,255	-	39,255
Comm. & Econ. Dev.	1 FT Code Enforcement Officer	46,665	-	46,665
	Workforce Development Coalition	100,000	41,577	58,423
	Economic Development RFP	185,000	-	(15,000)
Special Appropriations	Family Services – Battered Women's Shelter	20,000	-	20,000
	<u>TOTAL – GENERAL FUND</u>	<u>1,386,462</u>	<u>392,507</u>	<u>793,955</u>
Employee Health Benefits Fund	Wellness Clinic	643,115	-	643,115
Debt Service Fund	Establish Debt Service Fund	102,457,404	102,457,404	-
	<u>TOTAL – NON-GENERAL FUND</u>	<u>103,100,519</u>	<u>102,457,404</u>	<u>643,115</u>

ANIMAL SERVICES

Title of ASL: Two FT Sworn Animal Services Officers & Two FT Non-Sworn Animal Care Officers

Expenditure	\$220,925
Revenue	-
Net County Dollars	\$220,925

Description of Request:

The Director of Animal Services is requesting the addition of four Full-Time positions – two Full-Time Animal Services Officers and two Full-Time Animal Care Officer positions to enhance the Department’s ability to meet the growing demand of service to the community.

When the Director of Animal Services was promoted in 2017, his previous position was eliminated. The Director of Animal Services is requesting that this position be restored in FY20. The remaining three requested positions would be new additions to the department staff. If approved, this request will allow for Animal Services to improve response times (especially during the after-hours shift), provide improved geographic coverage of the County, allow for Officers to engage in proactive patrols, reduce job burn-out, and enhance safety measures to both the community and Officers.

A vital component of Animal Services, beyond Enforcement, is follow-up. If adopted, this enhancement would allow for the creation of at least one Patrol Team to be created to work, in unison with an Animal Care Officer, to patrol high volume/problem areas of the County, five days per week. Currently, the team functions on a more reactive basis and is not able to do as much proactive or preventative patrolling as they would like. This enhancement would significantly impact the high volume/problem areas by addressing violations such as tethering, neglect, and stray animals before the violations are reported by the public and become a nuisance.

This request would also include a Rapid Response Officer five (5) days a week. This position would solely be dedicated to respond to high priority calls such as assist Police calls, stray aggressive animals, possible rabid animals, stray injured animals, and the like. The enhancement would allow a designated Field Supervisor to be present in the field to supervise, coordinate, and assist when needed in real time. The enhancement would make it possible for the day shift, second shift and evening shift to overlap three to four hours. Overall, this enhancement would greatly improve the Department’s ability to schedule more efficiently to provide needed coverage throughout the County.

Manager's Recommendation: Fund 1 FT Animal Services Officer and 1 FT Animal Care Officer

Board Action:

INTERAGENCY COMMUNICATIONS

Title of ASL: IT Support Analyst Position

Expenditure	\$75,212
Revenue	\$37,606
Net County Dollars	\$37,606

Description of Request:

Interagency Communications is requesting one full-time IT Support Analyst position in anticipation of the increased departmental workload associated with implementation of the radio system upgrade. The new position would enhance services to the users with more rapid execution of programming authorizations and subscriber inquiries. This request would allow the department manager more opportunity for direct installation of new infrastructure as well as being more proactive in providing services to all system users. With two employees, the department is concerned about documentation issues with the new system upgrade. Critical documentation that is lost or not compiled will result in mistakes and/or insufficient data for internal departments, such as Finance, who rely on the department to approve equipment receipts. Another concern is long delays in assigning new radio programming data/authorizations. This is less of an impact than making fiscal mistakes, however delays in this portion of work responsibility can create frustration between the department and radio system users.

The department believes that this request will help it align further with one of the County’s overall management goals – to “manage all systems effectively”. Proactive, efficient management of all phases of the system is a requirement as there is a considerable amount of information that must be assimilated and maintained to achieve proper operation. The requested position will manage current and anticipated work activities created with the new radio system. The additional position will allow existing employees to maximize their efficiency in other areas of system management, while assuring the data, records, and requests for attention from users is executed with the proper amount of attention to manage all of the systems within Interagency Communications effectively and efficiently.

Responsibilities of the requested position include: maintenance and development of existing and new subscriber databases; inventory management of new equipment packing lists and documentation of new subscriber radios and departmental/organizational assignments; catalogue/track packing lists of new infrastructure equipment; develop service/repair database; assist consultants with equipment verification; and coordination of subscriber training events.

Costs for Position	
Salary	\$54,226
Employee Benefits	\$18,486
Computer/Phone	\$ 2,500
Total Expenses	\$75,212

It is expected that 50% of the costs associated with the position would be offset by the City of Winston-Salem through the net operating agreement.

Manager’s Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: Enhancement/Modernization of Criminal Investigations Division

Expenditure	\$675,704
Revenue	-
Net County Dollars	\$675,704

Description of Request:

This request is for seven full-time positions – five Sheriff's Investigators and two Technical Surveillance Specialists. The nature of crime has become much more complex having undergone great change in the last decade. Law enforcement agencies, including the Sheriff's Office, must catch up to these changes. Criminals are adapting to traditional law enforcement methods and new technologies are creating new ways to commit crimes. The Forsyth County Sheriff's Office must enhance and modernize detective work in order to remain effective. Specialization will be the key to become successful and this will require additional staff.

Relative to other law enforcement staff, criminal investigators must have special expertise in the following areas:

- Interviewing skills (for interviewing victims, witnesses and offenders).
- Developing and managing of informants.
- Conducting covert surveillance, including the use of advanced surveillance technologies.
- Operating specialized equipment to obtain evidence from mobile devices and computers.
- Identifying and locating potential witnesses and sources of intelligence.
- Preserving and developing evidence.
- Preparing cases for prosecution and liaising with prosecutors in the lead-up to, and conduct of, a trial.
- Protecting, managing, and preparing witnesses for trial.
- Sequencing of investigative steps in an inquiry, so as to optimize success.
- Maintaining knowledge of, and in some cases relationships with, criminals and criminal groups.
- Detectives need to be focused on specific types of crimes and understand how to investigate those crimes, which are individually unique.

The enhancement of Criminal Investigations will allow our detectives to better ensure that each step in an investigation is complete and ensure that the prosecution team can depend on the investigators ability to do a complete and thorough investigation. The Technical Surveillance specialist will allow the agency to have investigators trained and available to build, install, and provide digital data to other deputies to provide video/audio evidence to assist in investigations and prosecutions.

Overview of Request	
Salaries	292,904
Benefits	157,085
Uniforms	1,225
Small Equipment	42,490
Emergency Vehicles	182,000

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: LEDC Records Part-Time Senior Office Assistant

Expenditure	\$15,559
Revenue	-
Net County Dollars	\$15,559

Description of Request:

This request is for a part-time Senior Office Assistant at the Law Enforcement Detention Center to assist with processing records. The LEDC has seen major increases in the number of inmates processed:

- County Commitment inmates to be processed have increased 39.2% since FY16-17.
- SMCP inmates to be processed have increased 54.2% since FY16-17.

Existing staff are unable to handle the increasing paperwork associated with County Commitment inmates and processing State Misdemeanor Confinement Program (SMCP) inmates. As a result of the increasing workload, staff are unable to get inmates "shipped out" of the Forsyth County Detention Center as fast as they otherwise could. This is one factor increasing the Average Daily Population (ADP) count. A higher ADP results in higher operating costs.

Manager's Recommendation: Fund 1 PT Senior Office Assistant

Board Action:

SHERIFF'S OFFICE

Title of ASL: Deputy - Community Outreach

Expenditure	\$114,982
Revenue	-
Net County Dollars	\$114,982

Description of Request:

This is a request for one full-time Deputy for Community Outreach. The Community Outreach Unit has evolved from a unit that focused on Public Relations, visiting elementary schools and retirement homes, to a unit that provides security assessments to schools, places of worship, businesses, and residences. In addition, Community Outreach is in high demand by the community to make presentations and lead discussions with the public on opiate abuse, drinking and driving, texting and driving, child abuse and elder abuse. In calendar year 2018, the Community Outreach section participated in 191 events. A large and increasing amount of time goes into these efforts for meetings, training, planning, and course development.

The Community Outreach Unit is becoming more involved with the community and establishing relationships with the public, including efforts in townships as well as unincorporated Forsyth County. The Sheriff's Office also is seeing that an increased demand is materializing. The Community Outreach Unit requires an additional staff member to continue to build this program, develop lesson plans, and provide presentations.

Request	
Salaries	36,244
Employee Benefits	19,438
Uniforms	1,700
Small Equipment	31,600
Emergency Vehicles	26,000

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: Deputies for Field Services (Patrol) – 4 total

Expenditure	\$491,201
Revenue	-
Net County Dollars	\$491,201

Description of Request:

This request is for four deputy positions to increase staffing in Field Services. The population of Forsyth County is growing each year and the Sheriff would like to increase staffing to keep up with demands. Response times need to decrease to keep the citizens safe and provide a level of service expected from a county and agency of its size. The call volume continues to increase and the Sheriff's Office often times has to triage calls from most crucial or time sensitive to the least imperative.

The addition of these four positions will assist the Sheriff's Office in being able to dispatch a deputy without having an extended arrival or response time.

Request	
Salaries	157,912
Employee Benefits	84,689
Small Equipment	137,800
Uniforms	6,800
Emergency Vehicles	104,000

Manager's Recommendation: Fund 1 FT Deputy

Board Action:

SHERIFF'S OFFICE

Title of ASL: School Resource Officers, Phase I

Expenditure	\$678,762
Revenue	\$678,762
Net County Dollars	\$-

Description of Request:

The City of Winston-Salem has indicated its intention to phase-out its School Resource Officer program in Fiscal Year 2020-2021. As part of a three-year plan, the Sheriff's Office is proposing to assume responsibility of additional schools in the Winston-Salem/Forsyth County School System. Under this three-year plan, the Sheriff would assume responsibility of four schools in FY20, six schools in FY21, and nine schools in FY22.

Training for new School Resource Officers takes 18 weeks and until the new hires are ready, the Sheriff's Office will be filling those positions with current deputies temporarily. The Sheriff's Office is proposing to hire nine positions to meet the needs of the school system. The new SROs will be placed at:

- West Forsyth (1)
- Reagan (1)
- Parkland (2)
- Glenn (2)
- Philo-Hill Middle School (1)
- Main Street Academy (1)

There will also be an additional corporal hired to perform supervisory functions.

Request	
Salaries	393,642
Employee Benefits	211,110
Telephone	3,780
Teleprocessing	920
Online Services	16,340
Insurance Premiums	3,600
Training and Conference	4,100
Office Supplies	730
Small Equipment	590
Uniforms	2,960
Operating Supplies	10,900
Claims	30,000
Membership & Dues	90

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: School Resource Officers, Phase II

Expenditure	\$574,238
Revenue	-
Net County Dollars	\$574,238

Description of Request:

The City of Winston-Salem has indicated its intention to phase-out its School Resource Officer program in Fiscal Year 2020-2021. As part of a three-year plan, the Sheriff's Office is proposing to assume responsibility of additional schools in the Winston-Salem/Forsyth County School System. Under this three-year plan, the Sheriff would assume responsibility of four schools in FY20, six schools in FY21, and nine schools in FY22.

Training for new School Resource Officers takes 18 weeks and will need to be hired in advance of the beginning of the school term in order to complete all training and on-boarding programs. This request is for an additional eleven positions which will be needed on March 1, 2020. The expenditure related to this request includes salaries and benefits for four months of FY20.

There will be no reimbursement from the school system for these positions in FY20. These deputies will begin in the Forsyth County School System in August of 2020 and the County will receive reimbursement in FY21.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: Clemmons Deputy – MiniCOPS Grant

Expenditure	\$96,373
Revenue	\$80,412
Net County Dollars	\$15,961

Description of Request:

The County offers a MiniCOPS program to its local law enforcement agencies. Under the MiniCOPS program, the County will partially fund a law enforcement officer(s) for three fiscal years with the municipality taking over full costs of the position in year four. At the Village Council budget meeting on May 13, 2019, the Council of Clemmons indicated interest in adding one patrol deputy through the “mini-COPS” program starting January 1, 2020.

Request	
Salaries	20,714
Employee Benefits	11,109
Operating Expenses	4,550
Small Equipment	34,000
Emergency Vehicles	26,000

Manager's Recommendation: Fund 1 FT Deputy

Board Action:

SHERIFF'S OFFICE

Title of ASL: FCSO & Animal Services Merger

Expenditure	\$465,400
Revenue	-
Net County Dollars	\$465,400

Description of Request:

The Forsyth County Commissioners' Fiscal Year 2018-2019 adopted budget directed County staff to provide a report of different service delivery methods related to Animal Services, including a scenario where the program would be managed, to some extent, by the Sheriff's Office. The County Manager's Office and the Budget & Management Department completed a report in February 2019. Concurrently, a committee, that included representation of various elected officials in Forsyth County reviewed statistical data and heard presentations from animal service departments in other jurisdictions within North Carolina.

The staff report included "operational enhancement considerations" and best practices. Among the items listed were:

1. The Sheriff's Office potentially answering incoming animal service telephone calls (as the dispatch operates 24/7/365), and;
2. Law enforcement "participation" in responding to calls for service in order to significantly reduce response times.

The Sheriff's Office is proposing to assume leadership of Animal Services, with the belief that improvements could be achieved in several areas if this service was administered by the Sheriff's Office. Improvements include improved handling of citizen calls (communications), improved records management/technology, improved response times, improved training, elimination of duplicative services, and improved law enforcement investigations. The projected \$465,400 cost on top of the FY20 Recommended Budget for Animal Services is primarily the result of re-classifying and equipping existing Animal Services positions to their respective equivalent in the Sheriff's Office.

Request	
Budget Reserve-Special	465,400

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: Signing Bonus for College Graduates (BLET and DOCC)

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

Description of Request:

This request is for a \$1,000 signing bonus program to assist with recruitment and retention of the best qualified and most diverse candidates. The Sheriff's Office and the County have undertaken several different initiatives to stay competitive. The Sheriff's Office believes this will improve recruitment and retention.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: Match WSPD Salary Ranges for Sworn Personnel.

Expenditure	\$372,500
Revenue	-
Net County Dollars	\$372,500

Description of Request:

The Winston Salem Police Department provided salary increases to their sworn personnel effective April 2019. The Sheriff's Office and the County have undertaken several different initiatives to stay competitive. This request will assist the Sheriff's Office in attracting qualified and diverse employees and decrease vacancies and turnover.

The total cost to match the increase provided by the Winston-Salem Police Department is \$745,000. The Manager's Recommended Budget includes half of this request. This Alternate Service Level request is for the remaining balance. If approved, these funds will be placed in a Budget Reserve and then transferred to Personal Services accordingly.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of ASL: Match WSPD Salary Ranges for Telecommunicators

Expenditure	\$150,960
Revenue	-
Net County Dollars	\$150,960

Description of Request:

The City of Winston-Salem is increasing the minimum starting salary of Telecommunicators from \$30,656 to \$36,466 effective April 2019. This is a 19% increase and is \$6,169 over the Forsyth County Sheriff's Office. The Sheriff's Office believes it will be at a significant competitive disadvantage if County salary ranges are not adjusted to match the City's increase.

These positions are critical to public safety and recruiting and retaining quality employees has been difficult in the past. This request will allow the Sheriff's office to attract qualified and diverse employees and decrease vacancies and turnover.

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of ASL: Eight Full-Time EMS Assistant Shift Supervisors

Expenditure	\$628,093
Revenue	-
Net County Dollars	\$628,093

Description of Request:

Emergency Services is requesting eight Full-Time EMS Assistant Shift Supervisor positions which will allow the department to place two Assistant Supervisors on each shift. These new positions will be assigned to stations located on the east and west sides of the County to improve coverage and reduce span of control and is part of the department’s effort to create a clear career path with salary and rank steps for EMS personnel. It also helps to address increases in service demand and a relatively inexperienced workforce in a cost efficient manner.

Call volume increased by 7.2% from calendar year 2017 to 2018 with 90th percentile response time in 2018 averaging 15 minutes 11 seconds for Priority 1 emergency medical incidents. The current Shift Captains and supervisors have a span of control that exceeds 15 employees, which limits their ability to effectively supervise, mentor, or train their direct reports. In addition, supervisors respond to high accuity incidents within the County and can perform medical procedures that other medics are not permitted to perform in order to care for critically injured and sick patients. The geography of the County, traffic congestion, and workload have continued to make it more difficult for the existing supervisory staffing model to effectively respond and manage increasing system demand. A relatively young and inexperienced EMS staff needs experienced supervisors and clinicians to ensure they are properly trained.

If approved, an EMS Assistant Supervisor will be assigned to the Clemmons (West) area and to the Kernersville/Walkertown (East) areas on each of the four shifts. These individuals will supervise employees, facilitate training, and respond to emergency incidents. These new positions will complement the centrally located supervisors, who will continue to manage the overall shift operations and also respond as needed to high accuity incidents. These positions will also provide advanced life support care to patients more quickly when County paramedic ambulances are not available. The number of Priority 1 incidents increased by 7.8% or more than 2,400 incidents from 2017 to 2018, so demand on the supervisory staff continues to increase. These positions will positively impact employee training and development, response times to critical incidents, patient care, and facilitate a career path for those interested in paramedicine by making the organizational chart more vertical with more opportunities for advancement. In addition, these positions will decrease the span of control to between 8-10 employees per supervisor, which will allow more mentoring of a young workforce that is in constant flux to ensure citizens receive the highest level of pre-hospital care. These positions will address weaknesses, that include limited resources to deliver consistent training and extended response times by paramedics to Priority 1 incidents. The number of off-duty training hours will also be reduced, because with a decreased span of control, these new positions will be able to deliver on-duty training developed by the training division.

The cost of this request includes salaries and fringe benefits plus uniforms, operating supplies, and capital outlay associated with the positions.

Manager's Recommendation: No Recommendation

Board Action:

COURT SERVICES

Title of ASL: Safe on Seven – Position Adjustments and Funding of Battered Women’s Shelter

Expenditure	(\$77,584)
Revenue	-
Net County Dollars	(\$77,584)

Description of Request:

The County currently provides funding for several positions for the Safe on Seven Domestic Violence program including two positions employed by Family Services – an Intake Screener and a Victim Advocate. Family Services has received funding through a grant and is proposing to assume funding responsibility for these positions.

Family Services has requested \$20,000 from the County to assist with operating its Battered Women’s Shelter. This Alternate Service Level request would result in an overall decrease of County funding of \$57,584 as the combined cost of the Intake Screener and Victim Advocate is \$77,584.

Manager's Recommendation: Transition positions to Family Services and fund Battered Women’s Shelter

Board Action:

PUBLIC HEALTH

Title of ASL: Eight Full-Time School Nurse Positions

Expenditure	\$599,014
Revenue	-
Net County Dollars	\$599,014

Description of Request:

The Department of Public Health is requesting eight additional Full-Time Nurse positions to improve the nurse to student ratio. The recommended ratio of School Nurses to Students has been discussed for several years. In the past, the County has worked towards a ratio of one nurse for every 750 students as established by the Center for Disease Control (CDC). This is also the ratio that is recommended by the National Association of School Nurses. A more recent recommendation from the American Academy of Pediatrics suggests that one nurse should be allocated to every school. This recommendation has been adopted by the Wake, Durham, and Mecklenburg school systems.

Sine FY15, the Board has added a total of 11 Full-Time School Nurse positions to provide services within the Winston-Salem/Forsyth County School System (WSFCS).

FY	Beginning FTE	Added FTEs	Total FTEs
FY15	16.5	2	18.5
FY16	18.5	8	26.5
FY17	26.5	1	27.5

The Winston-Salem/Forsyth County School System’s projected enrollment based on the Department of Public Instruction’s initial average daily membership for 2019-2020 is 54,174. Currently, the County has 27.5 nursing positions and also contracts for WSFCS to pay for five (5) additional Full-Time nurses for the Exceptional Children’s Program. The number of students in WSFCS not served by the specialty nurses is 53,168 which yields a ratio of one nurse for every 1,933 students. Each nurse serves two to three schools.

Approval of this request would improve the 1:750 nurse to student ratio to 1:1,802 students. There are 80 total schools in the Winston-Salem/Forsyth County School System including 42 Elementary Schools, 14 Middle Schools, 15 High Schools, and 9 special schools. To place a nurse in every school would require the addition of 50 nurses, presuming the Exceptional Children’s School’s nurses are not included.

Manager's Recommendation: No Recommendation

Board Action:

PUBLIC HEALTH

Title of ASL: Additional Staff for Stepping Up Program

Expenditure	\$238,489
Revenue	-
Net County Dollars	Existing MH/SA/DD MoE Funds

Description of Request:

The Forsyth County Stepping Up Initiative houses two programs - the SUPER (Stepping Up Process to End Recidivism) program which focuses on women who are incarcerated in the Forsyth County Detention Center and the Forsyth County Mental Health Court (FCMHC). The SUPER program provides screening, transition planning, support, and case management to women who have mental health and/or substance use disorders.

Since March 2012 the FCMHC hears cases of persons with severe mental health disorders and who may have co-occurring substance use disorders, charged with certain criminal offenses. The FCMHC is a specialty pre-plea court that links eligible defendants to treatment and support services that help them better manage their mental illness. A participant can remain in the FCMHC from a minimum of 8 months to a maximum of 2 years.

The Department of Public Health would like to expand the current Stepping Up program with the addition of three (3) Full-Time positions (1 Care Management Team Leader, 1 Care Management Specialist, and 1 Peer Support Specialist). This request would also reclassify the current Part-Time (30hrs/wk) Peer Support Specialist to Full-Time (40hrs/wk). This will allow the SUPER program to expand to include the male detention population and increase the length and frequency of the SUPER support group to allow for weekly and extended meetings to last at least an hour and a half. The additional staff would also allow for increased home and/or community visits made with the participants to improve program retention rates.

The Care Management Team Leader will be hired to complete the screens for all females and males referred to the program. The Team Lead is needed to transfer the screening duties from the Program Supervisor. The Team Lead would also alleviate the workload of the Benefits Care Management Specialist (CMS), who is currently completing all screens for the female participants. This will allow the Benefits CMS to focus on initiating benefits for program participants and provide case management. The additional Care Management Specialist (CMS) would provide increased case management services and assist with benefits applications for program participants. The Peer Support Specialist (PSS) would provide peer services and assist with support groups, including Wellness Recovery Action Planning (WRAP), to the male participants. The expected result is a reduction in the recidivism rate for the male participants accepted into the program.

Currently, the SUPER program has accepted 17 participants with 11 additional pending admissions. The FCMHC program currently has 16 accepted participants and 12 additional pending admissions. Since the inception of the SUPER program on February 6, 2017, 111 participants have been accepted. The FCMHC program has accepted 28 participants since it began on September 1, 2017. The cost-per-participant for both programs is \$1,618.43.

The total cost for this request includes salaries, fringe benefits, equipment, and training and could be funded with Behavioral Health Maintenance of Effort funds.

Manager's Recommendation: Fund with Behavioral Health dollars

Board Action:

PUBLIC HEALTH

Title of ASL: Health Educator II – Polysubstance Crisis Program

Expenditure	\$81,521
Revenue	-
Net County Dollars	Existing MH/SA/DD MoE Funds

Description of Request:

The Department of Public Health is requesting funds for a Health Educator II to work across the County departments of Emergency Services, DSS, and the Sheriff’s Office, in collaboration with community partners, to support work in opioid prevention and education. This position will engage in the following activities:

- Facilitate partnerships
- Program planning, creation, and expansion
- Outreach
- Program development and implementation
- Assessment and evaluation
- Resources development

If this request is approved, there is an expected decrease in opioid deaths through the increased amount of Narcan that will be distributed to those suffering from opioid overdoses and an increased amount of community collaborations throughout the County.

Manager's Recommendation: Fund with Behavioral Health Dollars

Board Action:

PUBLIC HEALTH

Title of ASL: Nurse Family Partnership (NFP) Program

Expenditure	\$1,242,030
Revenue	-
Net County Dollars	\$1,242,030

Description of Request:

Public Health is requesting funds for an additional Nurse Family Partnership Team (one supervisor, one administrative assistant, and eight nurses) in order to serve an additional 200 first-time low-income mothers and their babies through the Nurse Family Partnership program.

The Nurse-Family Partnership (NFP) is a community health program that seeks to 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 and continue these visits through the child’s second birthday to achieve three primary goals:

1. Improve pregnancy outcomes;
2. Improve child health and development; and
3. Increase the economic self-sufficiency of the family.

This program began with a five-year grant from the Kate B. Reynolds Charitable Trust in 2012. In 2017, there were 744 first-time low-income women in Forsyth County who were eligible for the program. Public Health currently has 175 women enrolled in the program and has served 482 since 2012. Since the inception of the program 1,449 women have been referred, 374 since March 2019. 140 women and their toddlers have successfully graduated from the program.

Forsyth County currently has a full Nurse Family Partnership team. In the FY19 Adopted Budget, the Board of Commissioners approved \$175,000 to fund two additional positions. Unfortunately, due to Nurse Family Partnership regulations, it is not possible to add additional positions without a supervisor and administrative assistant being added as well, meaning the department was unable – and will continue to be unable – to fill these positions in FY19. The positions have been removed from the FY20 Recommended Budget.

This request would fund an additional Nurse Family Partnership Team.

Manager's Recommendation: No Recommendation

Board Action:

SOCIAL SERVICES

Title of ASL: Two Sr. Social Worker Supervisors & Five Sr. Social Workers in Child Protective Services

Expenditure	\$ 494,267
Revenue	\$ 157,010
Net County Dollars	\$ 337,257

Description of Request:

The State mandated ratio for Social Workers to case load is 1:10 for Child Protective Services. Currently, the Forsyth County Department of Social Services is operating with a caseload ratio of 1:16. Adding five Sr. Social Workers would bring DSS from 35 FTEs in this area to 40 and bring the Department within the State's guidelines.

Also included with this request are two Sr. Social Work Supervisors to supervise these new positions. The addition of these Supervisors would lower the ratio of supervisors to staff from 1:6 to 1:5. By ensuring appropriate staffing levels, Forsyth County is better equipped to respond to child welfare.

A reduction in caseload would also reduce overtime costs, reduce employee burnout, improve morale, and ultimately lead to better outcomes for those entering Child Protective Services. Moreover, now that the Department of Social Services is operating under a State Memorandum of Understanding, failure to meet certain metrics involving CPS could lead to a corrective action plan, including the possible withholding of revenues by the State or Federal government.

Manager's Recommendation: Fund 1 Sr. Social Work Supervisor and 2 Sr. Social Workers

Board Action:

SOCIAL SERVICES

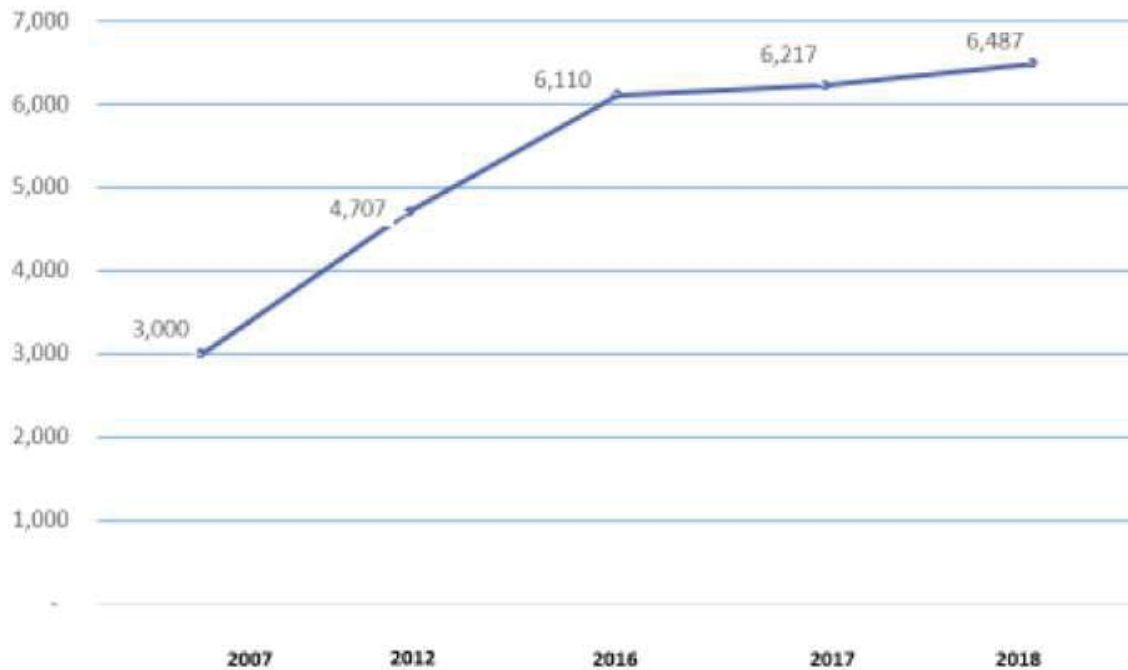
Title of ASL: One Sr. Social Worker in Adult Guardianship

Expenditure	\$ 66,836
Revenue	\$ 23,392
Net County Dollars	\$ 43,444

Description of Request:

In FY19, Adult Guardianship has seen a 12% increase in cases. These are court-mandated guardianships for which DSS is obligated to provide services. It is highly likely these cases involve individuals with developmental, intellectual, mental, or behavioral disabilities and will require long-term care. The current caseload is 1:23 for these Social Workers. State guidelines set this ratio at 1:22 for Adult Guardianships. In order to meet demand, as well as to anticipate future needs, DSS is requesting this position to service the indigent adult population of Forsyth County suffering from debilitating conditions. State-wide, the number of adults entering the custody of DSS has more than doubled since 2007.

Growth in Adult Public Guardianship Services



Manager's Recommendation: No Recommendation

Board Action:

SOCIAL SERVICES

Title of ASL: Four Full-Time Income Maintenance Caseworkers

Expenditure	\$ 195,866
Revenue	\$ 195,866
Net County Dollars	\$ -

Description of Request:

Forsyth County is mandated by the North Carolina Department of Health and Human Services to provide staff for Disproportionate Share Hospitals and Federally Qualified Health Centers. Staff responsibilities include processing Medicaid applications for qualified patients entering those facilities.

For FY20, DSS plans on staffing one IMCW at Wake Forest University Baptist Medical Center, one IMCW at the United Health Care Center and two IMCWs at Novant Forsyth Hospital. By processing applications onsite, these staff will better serve clients by not having them make multiple stops which should also improve application processing time.

Medicaid Income Maintenance staff is reimbursed at 75%. With a cost sharing Memorandum of Understanding with these medical facilities, the other 25% would be covered by the institution. There would be a zero net County dollar impact of this Alternate Service Level request.

Manager's Recommendation: Fund 4 Income Maintenance Caseworkers – 100% funded; Zero County Dollars

Board Action:

SOCIAL SERVICES

Title of ASL: 3 Sr. Social Workers in Foster Care

Expenditure	\$ 200,506
Revenue	\$ 70,711
Net County Dollars	\$ 129,795

Description of Request:

Exacerbated by an ongoing substance abuse epidemic in the community, the number of children entering foster care in Forsyth has risen precipitously and is expected to continue to expand. The number of children in foster care has increased almost 30% in only two years. In order to meet this demand and ensure appropriate staffing levels, DSS is requesting 3 Sr. Social Workers in the Foster Care division.

There are several pressures beyond the rise in the number of wards that are affecting Foster Care. Since 2015, the number of foster care homes has decreased and there have also been State-wide policies such as ESSA transportation requirements and Best Interest Determination for school placement that have compounded the work of Foster Care Social Workers.

The State mandate for Foster Care staffing demonstrates a caseload of 1:15. Forsyth County DSS is currently operating at 1:19. This request would bring the Department within the mandate. The reduction in caseload would also reduce overtime, reduce staff burnout and improve morale, allowing the Foster Care division to deliver more impactful outcomes for our community. Moreover, now that the Department of Social Services is operating under a State Memorandum of Understanding, a failure to meet certain metrics involving foster care could lead to a corrective action plan that includes the possible withholding of revenues by the State or Federal government.

Manager's Recommendation: No Recommendation

Board Action:

AGING SERVICES

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

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

Description of Request:

To continue to provide services to older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$15,000, for a total of \$65,000, for FY20. Of the total funding request, \$40,000 would be for the Shepherd's Center of Greater Winston-Salem and \$25,000 for the Shepherd's Center of Kernersville. Both centers receive limited funding from the State through the Home and Community Care Block Grant (HCCBG) program and State General Purpose Funding which accounts for less than 10% of their total operating budgets.

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

For 2018, the Shepherd's Centers of Greater Winston-Salem and Kernersville:

- Served over 8,000 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
- Completed 650 home repairs for the elderly
- Coordinated 2,500 respite care visits
- Provided health and wellness activities for over 2,800 individuals

In FY16, Forsyth County provided the Shepherd's Center funding of \$25,000 (\$15,000 for the Shepherd's Center of Greater Winston-Salem and \$10,000 for the Shepherd's Center of Kernersville). In FY17, the County increased funding to \$50,000 (\$30,000 for the Shepherd's Center of Greater Winston-Salem and \$20,000 for the Shepherd's Center of Kernersville). In FY18 and FY19, the funding remained at \$50,000. The Recommended Budget includes \$50,000 for the Shepherd's Center.

Manager's Recommendation: No Recommendation

Board Action:

AGING SERVICES

Title of ASL: Senior Services - Increase Funding

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

Description of Request:

Senior Services Inc., is requesting an increase of \$25,000 from the County for FY20.

Senior Services provides a variety of services that assists the county's most vulnerable seniors to remain at home by providing home-delivered meals rather than being placed in skilled or nursing care facilities. Based on information obtained from the agency, over the last 20 years, 90% of the organization's expenses have gone to direct services with only 10% to combined fundraising and administrative expenses. To minimize costs, Senior Services currently relies on 2,200 community volunteers to help seniors in a variety of ways.

If approved, the total grant to Senior Services would be \$395,000. \$50,000 of this request would be for general operating support and the remaining \$345,000 would be for Meals-on-Wheels. Based on per-unit costs provided by Senior Services, the total request would provide 65,000 individual meals.

In FY16, the Board of Commissioners increased the allocation for Senior Services by \$175,000 which was designated totally for the Meals-on-Wheels program. This increased the total County appropriation to Senior Services to \$325,000 in continuing funds: \$50,000 for general operating support and \$275,000 for the Meals-On-Wheels program. Funding increased by \$45,000 in FY17 to \$370,000 and remained at that level for FY18 and FY19.

Manager's Recommendation: No Recommendation

Board Action:

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

Title of ASL: Increase Formula Allocation to Fully Fund WSFCS FY20 Request

Expenditure	\$4,169,247
Revenue	-
Net County Dollars	\$4,169,247

Description of Request:

Funding for the Winston-Salem/Forsyth County School System has been determined by a funding formula for the past several fiscal years. The funding formula takes into account the amount of funding allocated by the County the prior year and adjusts it based on enrollment changes within the school system and resource changes (property and sales tax revenue) in the County.

The funding formula for FY20 has resulted in a County allocation of \$130,161,507, an increase of \$4,287,914 based on an enrollment factor of 0.67% and a resource factor of 3.13%. Charter School enrollment is added to the funding formula for FY20 increasing the number of students from 57,566 to 57,944, an increase of 0.67%. Property Taxes (not associated with debt leveling) and Sales Taxes are increasing \$9,930,509, an increase of 3.13%.

Winston-Salem/Forsyth County Schools presented their budget request to the Board of County Commissioners on May 9, 2019 and are requesting \$134,330,754 (\$4,169,247 more than the funding formula). The increased funding would be to fund possible salary increases for teachers, increases in benefits, and increases in several contracted costs such as janitorial services and the School Resource Officer program. An additional driver for WSFCS is the increased amount of per pupil funding they are required to send to charter schools.

Manager's Recommendation: No Recommendation

Board Action:

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

Title of ASL: Living Wage, Local Teacher Supplement, and Capital Maintenance

Expenditure	\$40,200,000
Revenue	-
Net County Dollars	\$40,200,000

Description of Request:

The Winston-Salem/Forsyth County School System is requesting \$40,200,000 to improve teacher supplements, establish a \$15 per hour minimum wage for all classified employees, and fund capital needs identified in their ten-year capital maintenance plan.

In terms of teacher supplements, WSFCS is requesting \$15.7 million so that teachers in Forsyth County receive a supplement that is in the top five in North Carolina with a target of \$7,200. The average teacher supplement in FY19 was \$4,251 per the Department of Public Instruction.

WSFCS is also seeking to establish a \$15 per hour minimum wage for all classified employees and is requesting \$16 million to meet this request. This funding would increase the minimum wage for all classified employees and provide increases to employees who were already at the minimum wage level.

Lastly, \$8.5 million of this request would go to fund capital maintenance needs of WSFCS. The County currently provides \$8,500,000 every two years through the issuance of 2/3rds General Obligation Bonds as well as an annual transfer of \$1,735,000 for capital maintenance needs. In addition to this, voters approved a \$350 million bond referendum in 2016 and included in this amount is \$29 million for capital maintenance.

Manager's Recommendation: No Recommendation

Board Action:

LIBRARY

Title of ASL: Five Part-Time Library Tech Page Positions

Expenditure	\$39,255
Revenue	-
Net County Dollars	\$39,255

Description of Request:

The Library Director is requesting five (5) Part-Time Library Tech Page positions to provide on-demand assistance to customers in the computer and technology areas of the branches. If approved, each Library location would receive a part-time position.

With the rapid increase in technology offerings at the Library, computer assistance demands are increasing. Technology is becoming more sophisticated and library customers need a great deal of assistance with staff often assuming a teaching role. Library Tech Pages would be assigned to computer and technology areas to provide on-demand assistance to customers. In order to fill these positions, the Library intends to partner with the Winston-Salem/Forsyth County School System to identify students who are able and interested in filling these roles.

As part of the FY19 Adopted Budget, five (5) Part-Time Library Tech Page positions were approved. If approved, this would complete the request that was partially approved in FY19. The cost of each position is \$7,851 which includes salary and FICA payroll taxes.

Manager's Recommendation: Fund 5 Part-Time Library Tech Page Positions

Board Action:

LIBRARY

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

Expenditure	\$175,000
Revenue	-
Net County Dollars	\$175,000

Description of Request:

The Library Director is requesting additional funding to increase the book, audio-visual materials, and electronic resources budget by \$175,000 to keep in line with other major public libraries in North Carolina. The additional funds would allow the library to more adequately meet patron demand and includes the following:

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

This request supports the Library's objective of developing and maintaining an adequate and timely collection of books, periodicals, electronic resources and audio-visual materials. As reported to the State Library of North Carolina for FY18, the Forsyth County Public Library's materials budget is fourth among urban libraries in North Carolina.

County Libraries	Amounts Spent on Collections	% of Total Operating Costs spent on Collection	Collection Cost(s) per Capita
Wake	\$4,259,733	17.7%	\$4.06
Mecklenburg	\$4,077,419	9.9%	\$3.78
Durham	\$1,764,934	15.5%	\$5.83
Forsyth	\$949,291	11.8%	\$2.55

Manager's Recommendation: No Recommendation

Board Action:

LIBRARY

Title of ASL: One Full-Time Library Assistant for Walkertown Branch

Expenditure	\$34,186
Revenue	-
Net County Dollars	\$34,186

Description of Request:

The Library Director is requesting one Full-Time Library Assistant at the Walkertown Branch to better serve customers at the computer stations, develop more adult programming, and assist with the large numbers of after school users. This position would allow the Walkertown Branch to offer more adult programming and provide additional assistance with the large number of after school users that frequent the Walkertown Branch.

In recent years, the Walkertown community has experienced a 25% increase in population. The elementary, middle, and high schools that relocated next to the library have contributed significantly to the number of students who use the library and rely on its resources. Year after year, monthly door counts increases 3% - 10% at the Walkertown Branch requiring double-staffing at the circulation/public service desk. With an additional Library Assistant, the Walkertown Branch can continue to provide excellent customer service and maintain a balanced workload for staff.

The cost of the position is \$34,186 which includes salary and fringe benefit expenses.

Manager's Recommendation: No Recommendation

Board Action:

LIBRARY

Title of ASL: One Full-Time Library Assistant for Clemmons Branch

Expenditure	\$8,546
Revenue	-
Net County Dollars	\$8,546

Description of Request:

The Library Director is requesting one Full-Time Library Assistant at the Clemmons Branch to better serve customers at the computer stations, develop more adult programming, and assist with the large numbers of after school users.

In the coming year, the Clemmons Branch will double in size to 20,000 square feet with a greatly expanded Children's Department and new Teen and Maker spaces. With the increased square footage and expanded programming, the Library anticipates a 30-40% increase in usage. To accommodate current demand, it is necessary for staff to cover multiple areas of service in order to meet patron needs quickly and efficiently. The addition of this position would assist in streamlining duties and balances the workload due to increasing demands of ongoing programming efforts, circulation duties, clerical responsibilities, and continuing education commitments that are required.

The completion of the expansion of the Clemmons Branch is not expected to be done prior to January 2020, therefore the anticipated FY20 costs of the position is \$8,546 which includes salary and fringe benefits expenses for the last quarter of the year.

Manager's Recommendation: No Recommendation

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Center for Creative Economy

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

Description of Request:

The Center for Creative Economy (CCE) is requesting a grantee contribution to help fund the Creative Startups Accelerator and SWERVE programs.

CCE is a local non-profit organization that works with individuals and enterprises that add value to society by making or marketing products and services linked to human creativity through: Ideation; Creation; Production; Distribution; and Use. CCE’s mission is to serve as a catalyst for innovation by driving product and business development, stimulating connections between innovators and businesses and promoting economic development and job growth through regional programs, infrastructure, and professional development. CCE has two primary programs that work to meet these goals: Creative Startup Accelerators and Swerve.

CREATIVE STARTUPS ACCELERATOR – CCE is the Southeastern host for the nation’s leading startup accelerator for creative entrepreneurs. The program supports Triad and NC-based creatives and attracts businesses nationally to come to NC to accelerate their creative enterprises. In 2016 the Creative Startups Winston-Salem launched 10 creative companies that created 14 jobs and \$496,000 in revenues.

SWERVE - the hub for creative enterprises in NC's Piedmont Triad, brings creative professionals together at lively, informative monthly meetups, and through a growing online community. Owners, or prospective owners, of a creative business may join Swerve to tap into a local network of collaborators, mentors, and new business contacts.

This request will increase CCE's ability to fund their core programs that provide assistance to local creative enterprises and individuals in their effort to build and scale creative entrepreneurial enterprises. Forsyth County's funding will add to a long list of existing funders that includes the City of Winston-Salem, The Winston-Salem Foundation, the Kenan Institute for the Arts, the Flow Foundation, Wake Forest Innovation Quarter, the James G. Hanes Fund, Action Coach, BB&T, Inmar, the Keenan Institute, Womble Carlyle, Wells Fargo, Kilpatrick Townsend, and many others.

Manager's Recommendation: No Recommendation

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Venture Cafe

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

Description of Request:

Venture Café helps enhance and accelerate the growth of innovation and entrepreneurship in Winston-Salem through high-impact programming and events and by creating intentional spaces for individuals and organizations to gather, connect, and build relationships.

Venture Cafe is requesting a grantee contribution in the amount of \$30,000 to provide support and assistance with efforts around the following projects:

ACCESS Center for Equity and Success - a center that works with small MWBE companies and entrepreneurs in Forsyth County to get certifications and training and be prepared to submit bids for government and other projects

Soy Emprendedor - program that works with local Latino teenagers to teach them about entrepreneurship and small business skills

General Programming - events that provide networking for local entrepreneurs as well as informational and educational programming

Manager's Recommendation: No Recommendation

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Code Enforcement Officer

Expenditure	\$46,665
Revenue	-
Net County Dollars	\$46,665

Description of Request:

Community and Economic Development is requesting a Code Enforcement position to enforce the County's Minimum Housing Code in unincorporated Forsyth County and the municipalities without their own Housing Code to ensure dwellings are maintained in a safe and sanitary condition. Code violations can include unsafe dwellings caused by substandard mechanical, electrical, and plumbing systems, excessive accumulation of junk and debris, structurally unsound housing units, and vacant/abandoned buildings. This work is currently being performed by the Housing Specialist position whose primary responsibility is performing home inspections for housing rehabilitation grant projects as well as the First Time Homebuyer Programs. Consequently, a backlog of complaints regarding potential violations go unanswered.

This position will be responsible for the code enforcement intake process, performing code complaint site visits, and follow-up with property owners, including notices of violation and violation hearings, presentations to the County Commissioners and Town/Village Councils on nuisance properties, assisting on the rewrite of County Code, and working with municipalities in efforts to write or revise local nuisance codes.

Manager's Recommendation: Fund Code Enforcement Officer

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Workforce Development Coalition of Forsyth County

Expenditure	\$100,000
Revenue	\$41,577
Net County Dollars	\$58,423

Description of Request:

Community & Economic Development requests funding to support a workforce development coalition, including Forsyth Tech, Winston-Salem/Forsyth County Schools, the Piedmont Triad Workforce Development Board, the City of Winston-Salem, and the Chamber of Commerce, to respond to the current and future workforce needs of the citizens and businesses of Forsyth County in a more coordinated and collaborative way. In speaking with local employers throughout the process of becoming a certified Work Ready Community, the largest concern shared by local businesses is the lack of tangible, relevant skills and experience that individuals need to succeed in the modern workplace.

The workforce development coalition would meet regularly to share and coordinate existing efforts, plan future initiatives, and solve workforce issues critical to Forsyth County's economic success. Partners would work to align the goals of their organizations and develop a strategic action plan to create an efficient and effective network of workforce development efforts. Goals include establishing a robust pipeline from elementary to higher education, shift the community's perception of technical skills and careers, and better align the supply and demand of talent in the community. The coalition will implement action steps to achieve these goals including the following activities:

- Recruit an Advisory/Steering Committee made up of public sector and business representatives
- Develop a comprehensive plan to connect students to Forsyth County businesses through apprenticeships, internships, and other work-based learning opportunities
- Create visibility of local employers through industry visits and tours, career and work-based learning expos, school partnerships, signing-day ceremonies, and community events and rebrand technical industry jobs to students, parents, teachers, and the community through targeted marketing campaigns
- Increase the number of students enrolled in CTE programs and taking the Work Ready assessment
- Create portals to connect Work Ready residents to local employers
- Coordinate training and workforce development efforts across agencies
- Establish means to link disenfranchised youth with viable, cost-effective career pathways
- Seek out and apply for funding and grant opportunities as a unified community
- Conduct coordinated business outreach with a unified voice among partners
- Establish a workforce ombudsman to provide concierge services for local businesses workforce needs
- Measure longitudinal success through quantitative and qualitative reports for industry employers, public officials, and the media

Of the \$100,000 requested, \$64,000 would be for a Workforce & Economic Development Analyst position (\$60,500 recurring, \$3,500 start-up) to focus on implementing the workforce development coalition's goals. This position would provide administrative capacity to the coalition, conduct direct business outreach, and serve as ombudsman and concierge for businesses on workforce issues. This position will also assist departmental staff on economic development efforts as needed. The remaining \$36,000 will be used in marketing and event efforts as well as supporting coalition initiatives, such as a jobs and work-based learning portal to connect Work Ready students with Work Ready businesses advertising positions.

Manager's Recommendation: Fund Workforce Development Initiative

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Winston-Salem Chamber of Commerce

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

Description of Request:

The Winston-Salem Chamber of Commerce has requested an additional \$50,000 above the \$100,000 that they have received annually from Forsyth County. The County has asked the Chamber to lead efforts around the Aerotropolis initiative at Smith Reynolds Airport. These efforts include contracting for studies, planning and executing events, targeted marketing campaigns, and other related expenses. The additional \$50,000 that is being requested is proposed to fund the Aerotropolis initiative.

Expected Outcomes/Results

Aerotropolis: Conducting a study of available sites and re-developable sites around the airport and assisting with a new master plan of the area. Targeted marketing of the area to new firms and convening an aerospace industry task force made up of existing industry. Number of firms and jobs as well as the success of master planning will be used to discern success.

This will be an on-going effort and may continue to be an annual request in future budget years.

Manager's Recommendation: No Recommendation

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Piedmont Triad Film Commission

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

Description of Request:

The NC Piedmont Triad Film Commission is requesting funding in the amount of \$5,000 over the \$30,000 annual level at which Forsyth County has been funding the organization. The request is being made to match the \$35,000 level that is requested from Guilford County and the City of Greensboro.

Manager's Recommendation: No Recommendation

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: RFP for Economic Development Recruitment, Retention, & Expansion Services

Expenditure	\$185,000
Revenue	-
Net County Dollars	(\$15,000)

Description of Request:

Forsyth County currently contracts with two separate agencies for economic development recruitment efforts and retention and expansion efforts in a total amount of \$200,000 annually. To create more coordinated and efficient efforts, the County will fund one entity to provide business recruitment, retention, and expansion efforts in Forsyth County. The County will release a request for proposal and contract with the most qualified and efficient agency to provide all services. The selected agency would receive \$185,000, reflecting a reduction of \$15,000 in the total budget.

The agency that is selected will provide the following services in partnership and coordination with Forsyth County:

- Create and implement a marketing plan to brand Forsyth County to business and talent
- Recruit new businesses to Forsyth County
- Oversee retention and expansion efforts for business currently located in Forsyth County
- Respond to business needs with streamlined solutions
- Coordinate with the County and other economic development agencies to align marketing and data
- Inform County of issues and opportunities related to business recruitment, retention, and expansion
- Maintain a database of available industrial and office buildings and sites
- Coordinate efforts with NC Department of Commerce and NC Economic Development Partnership
- Coordinate on-ground experiences for potential companies and economic development agencies
- Serve as a partner on workforce development efforts
- Assist the County with economic development planning and special initiatives

Manager's Recommendation: Fund RFP by eliminating contracts

Board Action:

HUMAN RESOURCES

Title of ASL: New Human Resources Information System (HRIS)

Expenditure	\$1,000,000
Revenue	-
Net County Dollars	\$1,000,000

Description of Request:

The current in-house Human Resources Information System (HRIS) system creates a liability to the County and has reached its capability capacity. Current liabilities include fines and penalties associated with errors that are made due to system constraints. The most regularly occurring issue occurs when the system is updated to accommodate a new request which frequently creates an issue with something already programmed which then requires a last-minute intervention before payroll processes.

An external system from a company that specializes in HRIS systems would be beneficial to the County as those companies have dedicated staff who are able to more quickly program any changes that may be impacted by law changes (such as ACA, FLSA) or by any needed County operational changes (such as stipends). External systems also have more robust functionality to change with the times and most are also now cloud-based which more efficiently assists with necessary updates/upgrades. Currently, MIS relies on Human Resources to inform them of any changes which requires the department to try and translate how the system should work which can create issues.

It is estimated that a new HRIS system could have an initial cost of \$1,000,000 with annual operating costs of \$250,000 after implementation.

Manager's Recommendation: Possibly fund with Pay-Go dollars if available

Board Action:

COUNTY ATTORNEY

Title of ASL: Contract for Lobbyist

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

Description of Request:

Forsyth County formerly contracted with the Ferguson Group for lobbying services for all federal issues including assistance with obtaining federal grants and working to protect programs and policies of benefit to the County. This contract was for \$60,000 and included specific deliverables around funding initiatives and advocacy initiatives before expiring in 2012. The County has relied on trade associations such as the National Association of Counties (NACo) and the North Carolina Association of County Commissioners to impact legislation on the state and federal level. The Manager’s Office has from time to time hired staff to act as legislative liaison and lobbyist. There is currently no such dedicated position.

The legislative agenda has traditionally been handled by the Manager’s Office. This year, the County Attorney has agreed to assist in such efforts. Because of work responsibilities, neither the Manager nor the County Attorney has the ability to lobby our representatives on a consistent basis. In order to achieve more success regarding pending bills and funding opportunities, it may be more effective to have a dedicated lobbyist working in Raleigh and Washington, D.C. on behalf of the County.

Funds included in this Alternate Service Level request would allow for the contracting of a registered lobbyist who would work to move the legislative agenda of the Forsyth County Board of County Commissioners forward at the state and federal level.

Manager's Recommendation: No Recommendation

Board Action:

NON-DEPARTMENTAL

Title of ASL: Increase Performance Adjustment Range from 1.00% - 4.25% to 1.00% - 5.00%

Expenditure	\$453,456
Revenue	-
Net County Dollars	\$453,456

Description of Request:

The Manager’s Recommended Budget for FY20 includes \$1.9 million for Performance increases based on a range of 1% to 4.25%, assuming an average increase of 2.79%. The FY19 Adopted Budget included approximately \$1.8 million for Performance increases based on a slightly lower range of 1% to 4%.

When funds are available, Pay for Performance increases are provided to Full-Time and Part-Time with Benefits employees who meet or exceed expectations on the employee’s appraisal date. The Pay for Performance increase is directly tied to the employee’s overall performance appraisal rating and is awarded as a percentage of the employee’s current salary. It is added to base pay if the employee’s salary is less than or equal to the maximum salary of the assigned pay grade. It is paid as a lump sum if the employee’s salary is over the maximum salary of the assigned pay grade.

The chart below demonstrates the level of Performance increases that have been funded the last several fiscal years. An accelerator was included from FY14 through FY17 to assist employees who were below the market rate of their position get closer to the market rate.

Fiscal Year	Minimum %	Maximum %	*Accelerator %
2010	0.50	2.00	
2011	0.70	2.20	
2012	0.50	1.50	
2013	0.50	1.60	
2014	0.50	2.50	50.00
2015	1.00	3.00	50.00
2016	1.00	4.00	50.00
2017	1.00	4.00	50.00
2018	1.00	5.00	
2019	1.00	4.00	

Manager's Recommendation: No Recommendation

Board Action:

NON-DEPARTMENTAL

Title of ASL: Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)

Expenditure	\$2,450,000
Revenue	-
Net County Dollars	\$2,450,000

Description of Request:

During the FY16 budget deliberations, the Board of County Commissioners approved implementation of a 2.5% 401(k) contribution for all Full-Time and Part-Time Benefited County employees, except sworn law enforcement officers who already received a mandatory 5% 401(k) contribution.

The 401(k) plan benefit is a major recruitment and retention tool for the County. This Alternate Service Level request would increase the 401(k) contribution for employees currently eligible for the 2.5% 401(k) contribution to a 5% 401(k) contribution. This would not be applicable to the sworn law enforcement officers that already receive this benefit.

Durham, Guilford, Mecklenburg, and Wake counties contribute up to 5% for their 401(k) plans and approval of this request would put Forsyth County in line with the other four large counties in North Carolina.

Employee contributions to 401(k) plans have increased over 200% since implementation of the current 2.5% contribution. The benefits of the 401(k) plan are that these plans are transferable, they accrue interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401(k), and it helps employees with retirement planning.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Arts Council - Enhanced County Support of the Arts Council of Winston-Salem & Forsyth County

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

Description of Request:

The Arts Council of Winston-Salem and Forsyth County is requesting a total of \$125,000 in County funding for FY20, an increase of \$25,000. In FY16, Forsyth County Commissioners approved funding for the Arts Council in the amount of \$100,000 of which \$25,000 was to be used for operating support and \$75,000 for programming at the Tanglewood Park and Triad Park Amphitheaters. This same level of funding was approved for FY17, FY18 and FY19.

As part of the \$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 provide marketing and event coordination for four events (two at each park) from April through July that will be free to the public. The other \$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 2019 priorities include: extending the arts beyond their traditional audiences, venues, and programming; establishing sustainable support through grants; and creating an ethos of innovation by encouraging entrepreneurial thinking, nontraditional partnerships, and creative place-making.

For FY19, other local or State government contributors to the Arts Council of Winston-Salem/Forsyth County were: City of Winston-Salem \$217,360 for operating support and \$96,147 from the State of North Carolina.

The FY20 recommended budget includes \$100,000 for the Arts Council.

Manager's Recommendation: No Recommendation

Board Action:

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) is requesting \$50,000, an increase of \$25,000, for operating support to work as advocates for children suffering the consequences of their parents’ domestic violence.

CLC is a 501(c)(3) non-profit dedicated to addressing the legal needs of children in Chapter 50 high-conflict custody cases and Chapter 50B civil domestic violence cases. District Court judges appoint CLC Guardians Ad Litem to protect the best interests of children in court proceedings and to prepare comprehensive reports which provide an objective overview of family situations. The reports include specific recommendations tailored to ensure impacted children are placed in the safest home environments possible. CLC is the only organization in central North Carolina that advocates in court on behalf of vulnerable children exposed to domestic violence.

The ultimate goal is to enable children to grow up in safe environments and to become emotionally healthy adults. CLC has been instrumental in developing the procedures for Chapter 50B civil domestic violence cases in Forsyth County and is a longstanding partner agency of Safe on Seven. CLC has provided a voice for more than 1,300 children since 2005.

The Children’s Law Center received \$25,000 of funding from the County as a Special Appropriation beginning in FY17 and each subsequent year. \$35,000 was included in the FY19 Budget. The Manager’s FY20 Recommended Budget includes \$25,000. The increased funding of \$25,000 is not included.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Experiment in Self-Reliance IDA Increase in Funding

Expenditure	\$18,305
Revenue	-
Net County Dollars	\$18,305

Description of Request:

Experiment in Self-Reliance (ESR) is requesting \$45,000 to continue to provide education, housing, supportive services, and tax preparation services to low-wealth residents of Forsyth County. For the past several years, ESR has received \$26,695 from the County through Special Appropriations. The FY20 Recommended Budget includes \$26,695.

Funding will be used to support the New Century IDA Program with personnel, program costs including materials, speaker, class expenses, space, marketing and office supplies. The New Century IDA Program assists low-wealth households to become first-time homeowners while stabilizing neighborhoods, improving public safety and reducing the number of low-income households on public assistance. The Forsyth County New Century IDA Program has more than 600 graduates who have purchased homes averaging \$118,000 in value.

The IDA program is a collaborative effort with ESR, Forsyth County Housing Department, Financial Pathways of the Piedmont, Center for Homeownership, Housing Partnership of Forsyth County, Habitat for Humanity and the Forsyth County Department of Social Services.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Experiment in Self-Reliance

Expenditure	\$45,000
Revenue	-
Net County Dollars	\$45,000

Description of Request:

In addition to the \$45,000 Experiment in Self-Reliance is requesting for its New Century IDA Program, it is requesting \$45,000 for operating support as well. The past several years, ESR has received \$26,695 from the County to support the New Century IDA Program. The FY20 Recommended Budget includes \$26,695.

This funding will be used for general support for the whole agency, which may include personnel, facilities, and operating expenses. This would include support of the Housing Services program that works with homeless clients, Self-Sufficiency program which provide low income clients with tools to improve their financial literacy, education level, employment and annual income; Forsyth Free Tax program that provides free tax preparation for Forsyth County residents, referrals to community human service agencies, Road to Empowerment that teaches basic budgeting and financial skills, ESR Saves program is a self-driven savings initiative.

ESR has received \$26,695 beginning in FY18 that is used for the IDA Program. This request would increase funding to \$71,695 for FY20. ESR has a separate request for an increase to \$45,000 for the IDA Program.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Family Services – Support for the Battered Women’s Shelter

Expenditure	\$20,000
Revenue	-
Net County Dollars	\$20,000

Description of Request:

Family Services is requesting \$20,000 to assist in the support and operation of the Battered Women’s Shelter.

Family Services has operated the Battered Women’s Shelter in Forsyth County since 1985. The shelter has the capacity to serve 24 women and children who are in need of a safe place to stay while they attempt to free themselves from abusive relationships and living situations. Unfortunately, there have been decreases in funding over the years which has made it difficult to support the operations of the shelter as well as administer other programs that address family violence and sexual assault. Consequently, the shelter was only able to serve a maximum of 15 women and children in 2016-2017.

The Family Services Board of Directors approved a recommendation to use funds from the Shelter Trust during FY18 to hire additional staff and make capital improvements to the shelter so that it is now operating at full capacity. For FY19, an additional \$130,000 from the Shelter Trust was approved to keep the shelter operating at full capacity throughout 2018 – 19. The Shelter Trust is more of a contingency fund so the use of additional funds is not sustainable.

Family Services has secured some funding from a Governor’s Crime Commission grant, however, additional funding is still required to keep the Shelter operating at full capacity which is the genesis of the request for \$20,000.

Manager's Recommendation: Fund Battered Women’s Shelter at \$20,000; tied to Court Services ASL Request

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Guiding Institute for Developmental Education (GIDE) – Operating Support

Expenditure	\$400,000
Revenue	-
Net County Dollars	\$400,000

Description of Request:

Guiding Institute for Developmental Education (GIDE) is a 501c(3) non-profit with a mission to enhance the education and life-long learning for underserved children and their families and is requesting funding for afterschool academic recover of 200 K-12 students in the East Winston community.

GIDE has been working with children and families since 2008 to provide wrap-around services to the East Winston community through its Youth Education Academy (YEA) and the Family Literacy Initiative.

The Youth Education Academy serves over 200 students and five sites as an afterschool program that focuses on Literacy, STEM and Enrichment using STEM curricula and various literacy based instructional tools and methodology. Sessions are led by employees of the Winston-Salem/Forsyth County School System, North Carolina certified teachers, and volunteers.

The Family Literacy Initiative has 61 engaged parents who participate in ongoing training to enhance their personal development by being exposed to career training and opportunities to help them increase their literacy skills and help them become more aware of how they can impact their children’s success in school.

GIDE is seeking funding to support the implementation of extended learning programs at sites in East Winston-Salem. Schools attended by the students served by GIDE are low performing on the State Report Card and additional schools are classified as priority schools based on their persistent low-performing rankings.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Kaleideum – Enhanced Operating Support

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

Description of Request:

Kaleideum requests an additional \$25,000 for operating support. Kaleideum is in its third year as a merged organization and wishes to capitalize on its augmented ability to fulfill its mission in the community. For FY20, Kaleideum anticipates attendance over 200,000. As a part of the merged implementation strategy, Kaleideum has invested in a strategic plan, core values articulation and culture-building.

Additionally, Kaleideum has set up performance measures to track: attendance, membership, fundraising, and education program and those that participate in them. For FY20, Kaleideum hopes to improve diversity and overall attendance, identify the most important features and exhibits for transition to a new location, review and selectively implement new programs, expand online and social media marketing, and strengthen the adult volunteer program.

In FY19, Kaleideum received \$250,000 in operating support. This would increase the appropriation for Kaleideum to \$275,000, as there is \$250,000 in the FY20 Recommended Budget.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: North Carolina Black Repertory Company - Enhanced County Support

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

Description of Request:

The North Carolina Black Repertory Company is requesting a total of \$75,000 in County funding for FY20, an increase of \$10,000. Funding will be used to produce the biennial National Black Theatre Festival (NBTF) and international outreach program that features high profile, critically acclaimed plays. More than 100 skilled theatrical and technical experts are employed over a four-week period. Student participation from UNC School of the Arts gain technical, set design, lighting and stage experience.

The 2017 NBTF produced more than 4,200 hotel rooms and approximately \$7.5 million (\$3,000,000 in hotel rooms) in visitor spending and economic impact during the week of the festival with more than 45,000 people and 140 performers in attendance.

The FY20 recommended budget includes \$65,000 for the North Carolina Black Repertory Company.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: North Carolina National Guard Museum Foundation – WWI Centennial Project

Expenditure	\$1,000
Revenue	-
Net County Dollars	\$1,000

Description of Request:

The North Carolina National Guard Museum Foundation is requesting \$1,000 for the World War I Centennial Project. The project will build 2 monuments – one on the State Capitol grounds and one in France in memoriam of the members of the North Carolina National Guard’s 30th Division.

This year will be the 100th anniversary of the signing of the Versailles Treaty and the Museum Foundation wants to commemorate the 30th Division’s feat of breaking the German defenses at the Hindenburg line.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Old Salem – Increase Museum Accessibility

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

Description of Request:

Old Salem Museums and Gardens is requesting an appropriation of \$50,000 to improve the accessibility of its facilities for individuals with special needs. Because of the antiquated nature of the museum’s facilities, they do not always present themselves as accessible to all visitors to Old Salem. In 2017, Old Salem launched a major initiative, Access Salem, to identify the obstacles to accessibility faced by visitors with physical, cognitive and emotional challenges, and to develop a plan to mitigate or erase those obstacles. The long-term goal is to transform the Old Salem experience into one that deeply engages visitors no matter their physical or cognitive challenges.

In FY16, Forsyth County included \$48,000 as a one-time appropriation to fund field trips for the WS/FC Schools to support the 4th Grade NC History curriculum. In FY17, FY18 and FY19 Old Salem received an appropriation of \$50,000 from the County for general operating support. Additionally, a \$1,500,000 grant to support the renovation of the Boys’ School on the museum’s grounds was approved by the Board using Pay-Go funds.

Old Salem has requested an appropriation of \$250,000 from the City of Winston-Salem for FY20.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **Piedmont Land Conservancy – Peace of Land Campaign**

Expenditure	\$1,000,000
Revenue	-
Net County Dollars	\$1,000,000

Description of Request:

Piedmont Land Conservancy (PLC) has a once-in-a-lifetime opportunity to preserve 92 acres of rarely-found urban farmland while generating urgently needed revenue for Crossnore School & Children’s Home as it grows to address our state’s exploding foster care crisis through its Peace of Land Campaign.

The Peace of Land Campaign will raise the majority of funds from private sources. Once PLC has raised the necessary \$6.5 million to purchase the development rights from Crossnore, the farmland that provides an outdoor sanctuary will be preserved and made available for the benefit of anyone in our community wanting to experience the healing aspects of nature and open land. PLC sees this as an opportunity for a public-private partnership. The City of Winston-Salem is considering funding the construction of a trail and the associated long-term maintenance within the conservation easement.

PLC is requesting an investment of \$1,000,000 over five years from Forsyth County to make a lasting impact with the preservation of one of Forsyth County’s most iconic properties.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Reynolda House – Grant Matching for Roof Replacement

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

Description of Request:

Reynolda House is hoping to replace its 101-year old roof and has received an infrastructure matching grant from the National Endowment for the Humanities for approximately 25% of the \$1.68 million project. They are seeking \$100,000 over two years to help meet the matching requirement of the grant.

Reynolda House is the 1917 home of R.J. and Katharine Reynolds and opened as a museum of American art in 1967 with approximately 40,000 visitors annually. The museum offers free admission to all children under 18, students with college identification, active and veteran military personnel, and employees of Wake Forest University and Wake Forest Baptist Medical Center.

Reynolda celebrated the centennial of the estate and the fiftieth anniversary of the founding of the museum of American Art in FY18. As part of this celebration, the County provided an appropriation of \$75,000 through the use of Pay-Go funding.

Manager's recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: RiverRun Film Festival - County Operating Support

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

Description of Request:

The RiverRun Board of Directors is requesting \$20,000, an increase of \$5,000, for unrestricted support for the general operations of the RiverRun Film Festival. The funding would include support for hiring locally-based staff, advertising, permits and rentals, and the expansion of educational programs.

In 2019, the RiverRun Film Festival entered its 21st 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. With its mission to make film accessible and inclusive to everyone, in 2018 there were 38 year-round screenings with 2,000 attendees of which 26 were free and 11 additional offered free tickets to students.

In FY18 the RiverRun Film Festival received a Special Appropriation from Forsyth County in the amount of \$15,000. This same amount is included in the FY20 Recommended Budget for the RiverRun Film Festival.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **Roanoke River Basin Association**

Expenditure	\$36,960
Revenue	-
Net County Dollars	\$36,960

Description of Request:

The Roanoke River Basin Association is requesting \$36,960 for FY20 to fund advocacy for and support efforts to protect the Roanoke River Basin. Over recent years they have challenged efforts to mine and mill uranium, close and remove coal ash deposits, and to protect the environmentally sensitive waters from pollution and runoff.

Contributions from individuals, businesses and local governments in the basin has made the work possible and the Roanoke River Basin Association desires to develop relationships for resource management and community and economic development strategies. This request for partnership is asking each county in the basin to contribute \$.10 per capita to cover the operational and programming expenses for the year which is based on the 2015 County Population Estimate from the NC State Demographer.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: SHARE Cooperative of Winston-Salem

Expenditure	\$300,000
Revenue	-
Net County Dollars	\$300,000

Description of Request:

SHARE Cooperative of Winston-Salem is requesting a total of \$300,000 in County funding, an increase of \$295,000. The funding will be used for site construction and store opening. In FY19, \$5,000 was approved to assist with the opening of a full-service food market to provide wholesome-fresh food to families in and around areas designated as food deserts.

The U.S. Department of Agriculture defines a food desert as urban neighborhoods and rural towns without ready access to fresh, healthy, and affordable food. Instead of supermarkets and grocery stores, these communities may have no food access or are served only by fast food restaurants and convenience stores that offer few healthy, affordable food options. Residents living in food deserts are more likely to suffer from obesity, diabetes, cardiovascular disease, and other diet-related conditions.

SHARE has requested funding assistance of \$200,000 from the City of Winston-Salem for FY20.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Triad Minority Business Expo

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

Description of Request:

Maximum Enterprises, Inc. is requesting \$10,000 to support the 2019 Triad Minority and Women’s Business Expo to be held at the Benton Convention Center in downtown Winston-Salem. The Triad Minority and Women’s Business Expo provides vendors the platform to connect with potential clientele and other businesses that can help further success; provides a unique networking opportunity with useful information; empowers those that are in business or those that aspire to be in business; and inspires growth.

The Expo was created in 2014 to increase opportunities for small businesses and entrepreneurs to capture prospective clients and customers. In its first year, 25 small and minority business vendors participated in the Expo at the Enterprise Banquet and Conference Center. Since then, the Expo has continued to grow in size and scope, moving to the Biotech Place at Wake Forest innovation Quarter, and now to the Benton Convention Center.

The mission of the Triad Minority and Women’s Business Expo is to facilitate the sharing of knowledge and building of professional relationships within the Triad Minority Business community. The objective is for each vendor and attendee to walk away empowered with a comprehensive plan for their success, help businesses increase their awareness, and raise awareness on the importance of community building and outreach throughout the Triad area.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **United Way Housing Matters**
 (formerly known as the Ten Year Plan to End Chronic Homelessness)

Expenditure	\$2,305
Revenue	-
Net County Dollars	\$2,305

Description of Request:

The United Way of Forsyth County is requesting a total of \$10,000 of general operating support for Housing Matters in FY20, an increase of \$2,305. United Way of Forsyth County has been a partner with the County in improving housing opportunities since 2005. The Housing Matters team provides support to the Winston-Salem/Forsyth County Continuum of Care (CoC) implementing programs and strategic improvements to eliminate homelessness.

The goals for FY20 are to improve access to mental health care for homeless people, maintain functional zero for chronic and veteran homelessness, decrease the number of people entering shelter from a housed situation to less than 25% and decrease the average length of stay in homelessness for 56 days to 45 days by 2025. The primary focus will be housing the last 15 chronically homeless individuals in our community.

Beginning in FY18, United Way of Forsyth County received a Special Appropriation from Forsyth County, in the amount of \$7,695. Funding is currently included in the FY20 Recommended Budget for United Way Housing Matters at this same level.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Winston-Salem Foundation – Neighbors for Better Neighborhoods

Expenditure	\$175,486
Revenue	-
Net County Dollars	\$175,486

Description of Request:

Winston-Salem Foundation is requesting a total of \$177,349 in Special Appropriation funding, an increase of \$175,486.

NBN works with neighborhood-based organizations located in low-to-moderate wealth communities providing technical assistance, racial equity workshops, community organizing assistance, leadership development training, grassroots grant opportunities, and community engagement strategies. Its foundation is based on the principles of Asset Based Community Development (ABCD) an approach to educate residents on micro level to macro level engagement. This approach will expand the Forsyth County Human Services reach and help to increase economic mobility throughout Forsyth County, resulting in sustainable resident advised impact in the planning and executing of the priorities that affects residents living in poverty. This will impact the benefit “cliff effect” that occurs when an increase in hourly wages leads to the complete termination of a benefit which can become a disincentive towards economic mobility or creates a situation in which the parent or guardian is working harder but is financially worse off.

Beginning in FY18, the Winston-Salem Foundation has received \$1,863 in funding and this amount is included in the FY20 Recommended Budget.

Manager's Recommendation: No Recommendation

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Winston-Salem Theatre Alliance

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

Description of Request:

The Winston-Salem Theatre Alliance is requesting \$100,000, as part of its Homecoming Campaign, a \$1.5 million capital campaign to locate the 35-year-old community theater in a permanent home. The building located at 650 West 6th St is a two-story, 16,000 square-foot brick structure with on-site parking for the more than 100 year-round presentations of plays, readings, workshops and movies. This facility will provide an increase in seating and will reduce royalty costs and musician stipends incurred for performances, and on-site space for costumes, props and sets. The campaign funds will be used for moving expenses and ongoing operating support.

Manager's Recommendation: No Recommendation

Board Action:

FIRE TAX DISTRICT FUND

Title of ASL: Six Full-Time Firefighter Engineer Positions and Equipment for Unit 309

Expenditure	\$496,659
Revenue	-
Net County Dollars	\$496,659

Description of Request:

Forsyth County currently has a 109 and 209 Unit to respond countywide assisting the volunteer fire departments on fire, rescue, and hazardous material incidents. With a decline in volunteers at County volunteer fire departments, departments are beginning to hire part-time staff.

Emergency Services is requesting funds to stand up a third fire unit (#309) by adding six Full-Time Fire Engineer positions and equipment. The purpose of this county fire resource is to supplement the county volunteer fire departments on complex incidents and to provide manpower on calls that require large amounts of manpower such as house fires and other fire events. This measure would provide a floating team available 24/7 to respond to incidents in the rural fire tax districts. In all, this would strengthen the public safety aspect of Forsyth County service delivery without placing a burden on every fire tax district. This is a continuation of the enhancement last year, and would complete the truck placement process and ensure that nearly 80% of rural county residents are covered with a 10-minute response time.

Units 109, 209, and 309 are “manpower” resources used to support the volunteer fire departments. Because of this, 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 minimum 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. It is also anticipated that a 309 unit would reduce overtime costs on the additional units.

The cost of this request includes salaries and fringe benefits plus uniforms, operating supplies, and capital outlay associated with the positions.

Manager's Recommendation: No Recommendation

Board Action:

EMPLOYEE HEALTH BENEFITS FUND

Title of ASL: Wellness Clinic

Expenditure	\$643,115
Revenue	-
Net County Dollars	\$643,115

Description of Request:

Forsyth County has offered a Wellness Program for several years to assist with making positive changes to improve health outcomes for its employees and retirees. In February, the Board of Commissioners approved a contract between Forsyth County and Wake Forest Baptist Health for corporate wellness services including biometric screenings and health coaching with the goals of improving health of employees and retirees and reducing incidence and cost related to diabetes, obesity, and high blood pressure.

Wake Forest Baptist Health has proposed, in addition to the biometric screenings and health coaching, that the County establish an onsite Wellness Clinic to be staffed by a Nurse Practitioner or Physician’s Assistant and a Medical Assistant that would be open Monday-Friday, eight hours per day to employees and beneficiaries. Services that would be available at the Wellness Clinic include annual physicals, sick visits for acute needs, treatment for skin care issues (acne, rashes, poison ivy), basic skin checks, STD testing, medical management and monitoring, flu vaccinations, and monitoring of blood pressure, weight, height, and basic vision. The services available at the Wellness Clinic would be free to all employees, retirees, and dependents that are covered on the County’s health insurance, meaning no co-pay would be required.

A central location for employees would be available at the Behavioral Health Complex on Highland Avenue.

It is proposed that this cost be paid out of the Employee Benefits Internal Service Fund so there would be no General Fund impact with this request.

Manager's Recommendation: Possibly fund out of Employee Benefits Internal Service Fund

Board Action:

DEBT SERVICE FUND

Title of ASL: Establish a Debt Service Fund

Expenditure	\$102,457,404
Revenue	-
Net County Dollars	\$102,457,404

Description of Request:

There has been discussion of establishing a Debt Service Fund which would take revenues and expenditures out of the General Fund budget. The current Fund Balance Policy of the County identifies five categories of fund balance – Non-Spendable, Restricted, Committed, Assigned, and Unassigned. Revenue that is dedicated for the County’s debt leveling plans is earmarked in Committed Fund Balance. If a Debt Service Fund was established, all of the funds in Committed Fund Balance for the Education Debt Leveling Plan, the Library Debt Leveling Plan, and the Public Improvement Debt Leveling Plan would be transferred from Fund Balance into the new Debt Service Fund.

The table below demonstrates fund balances available as of June 30, 2018 and anticipated fund balances available as of June 30, 2019.

Committed Fund Balance	June 30, 2018	Projected Balance as of June 30, 2019
Education Debt Leveling Plan	14,699,138	12,876,622
Library Debt Leveling Plan	1,657,490	1,443,321
Public Improvement Debt Leveling Plan	7,898,417	13,750,896
Total Revenue	\$ 24,255,045	\$ 28,070,839

Revenue in the Debt Service Fund would be established as follows:

Transfer from Committed Fund Balance	\$ 28,070,839
EDLP Tax Revenue – FY20 projection	\$ 16,669,034
LDLP Tax Revenue – FY20 projection	\$ 2,106,729
PIDL Tax Revenue – FY20 projection	\$ 10,718,448
CDLP Tax Revenue – FY20 projection	\$ 7,761,635
Credit Payments	\$ 2,453,748
Lottery Proceeds	\$ 3,650,000
Transfer from General Fund – PIDLP	\$ 2,009,829
Transfer from General Fund – FY20 Revenue	<u>\$ 29,017,142</u>
	\$ 102,457,404

Expenditures associated with debt leveling total \$42,591,163 for FY20. Total expenditures for Debt Service in FY20 are projected to be \$71,608,305. This means \$29,017,142 of additional revenue is needed in order to not draw from other debt leveling reserves. This equates to 7.85 cents of the overall tax rate using the estimated \$3,696,017 per penny equivalent.

Expenditures would be set up as follows:

Principal	\$ 45,885,000
Interest	\$ 25,668,305
Fees	\$ 55,000
Reserve	<u>\$ 30,849,099</u>
	\$ 102,457,404

Manager's Recommendation: Policy Discussion

Board Action:

A BRIEF HISTORY OF FORSYTH COUNTY

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

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

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

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

COUNTY OWNED/LEASED FACILITIES

DOWNTOWN

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

EAST

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

HIGHLAND AVENUE, RUSSELL AVENUE, MLK DRIVE AREA

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

LIBERTY STREET/FAIRCHILD DRIVE - AVIATION DRIVE

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

NORTHERN FORSYTH COUNTY

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

COUNTY OWNED/LEASED FACILITIES

STURMER PARK

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

SOUTHEAST

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

SOUTHSIDE

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

WEST

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

PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended
June 30, 2018

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2016 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Reynolds American, Inc.	Tobacco, Foods, Petroleum and Transportation	964,257,222	2.70%
Duke Energy Corporation	Electric Utility	365,872,840	1.02%
Caterpillar, Inc.	Manufacturer	272,445,473	0.76%
Wexford Science & Technology, LLC	Real Estate Development	219,887,215	0.62%
Wells Fargo Bank NA	Banking	211,694,679	0.59%
JG Winston-Salem	Real Estate Management	191,462,336	0.54%
Deere-Hitachi	Manufacturer	112,428,611	0.31%
Branch Banking & Trust	Banking	101,421,562	0.28%
Winston Salem Healthcare	Real Estate Development	100,187,008	0.28%
Herbalife International of America	Manufacturer	94,124,395	0.26%
		<u>2,633,781,341</u>	<u>7.36%</u>

PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended June 30, 2017

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center	12,873	7.3%
Novant Health	8,145	4.6%
Winston-Salem/forsyth County School System	6,860	3.9%
Reynolds American	3,000	1.7%
Wake Forest University	2,784	1.6%
Wells Fargo Bank	2,745	1.6%
Hanesbrand, Inc	2,500	1.4%
City of Winston-Salem	2,420	1.4%
Forsyth County	2,275	1.3%
BB& T Corporation	2,134	1.2%
Total	<u>45,736</u>	<u>26.0%</u>

Estimates as of July 2017

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
2009	428,904,785	1.37%	1,250.54
2010	407,697,994	1.20%	1,173.80
2011	552,547,783	1.63%	1,572.16
2012	517,690,727	1.53%	1,462.35
2013	506,841,054	1.47%	1,417.06
2014	467,559,237	1.42%	1,297.62
2015	492,044,964	1.53%	1,352.26
2016	452,707,749	1.38%	1,235.07
2017	543,957,057	1.62%	1,471.39
2018	503,677,229	1.41%	1,351.61

DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

	% Applicable to Forsyth County ^a	Debt Outstanding	Estimated Share Of Direct and Overlapping Debt
<u>Debt repaid with property taxes</u>			
City of Winston-Salem	100.0%	368,623,536	368,623,536
Town of Kernersville	95.0%	26,892,726	25,548,090
Town of King	10.7%	1,176,186	125,576
<u>Other Debt</u>			
City of Winston-Salem	100.0%	578,060,356	578,060,356
County Direct Debt			552,243,524
Total Direct & Overlapping Debt			<u>1,524,601,082</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.

^aFor 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	(Reval)			(Reval)				
	<u>*2020</u>	<u>2019</u>	<u>**2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Forsyth County	37,269,501	35,723,103	32,597,201	33,273,424	31,824,814	31,680,213	31,702,533	34,505,265
City of Winston-Salem	22,856,096	21,979,576	21,930,222	20,592,696	19,740,998	19,769,734	19,811,239	21,713,470
City of King	65,925	66,989	65,762	62,758	60,668	2,356,243	62,652	66,809
Tow n of Bethania	34,741	35,179	33,923	33,939	31,496	31,507	32,094	34,002
Tow n of Kernersville	2,932,110	2,788,977	2,764,449	2,565,292	2,424,486	2,356,243	2,338,122	2,520,834
Tow n of Rural Hall	413,931	408,687	402,657	380,082	371,914	367,870	365,414	379,130
High Point	70,945	74,151	69,445	34,182	13,089	2,187	1,885	2,050
Tow n of Walkertow n	499,899	450,674	446,116	413,287	381,703	381,856	386,110	433,122
Village of Clemmons	2,299,032	2,202,794	2,191,202	2,024,839	1,971,674	1,942,578	1,954,521	2,074,514
Tow n of Lew isville	1,403,317	1,353,386	1,342,124	1,246,898	1,213,815	1,193,808	1,197,017	1,309,348
Village of Tobaccolville	206,311	210,828	195,743	188,112	180,982	180,314	179,235	191,189
Fire Tax Districts:								
Beeson Cross Roads	317,530	302,092	302,347	291,021	285,890	281,484	281,186	310,604
Beeson Cross Rds SD	34,239	33,037	32,716	30,383	30,526	30,268	28,672	-
Belew s Creek	363,353	347,497	340,801	323,686	314,878	312,704	310,158	337,327
City View	39,947	38,617	37,971	35,544	34,305	34,607	34,280	41,183
Clemmons	2,752,660	2,588,438	2,571,153	2,379,091	2,314,190	2,242,691	2,249,516	2,381,202
Forest Hill	12,263	12,260	12,233	11,523	11,239	10,970	11,139	12,203
Griffith	223,265	211,045	215,029	203,107	190,241	185,085	184,950	208,083
Gumtree	70,972	69,487	68,345	61,434	59,292	56,831	73,823	63,693
Horneytow n	216,042	210,528	220,428	196,229	188,480	187,632	185,938	211,496
King of Forsyth County	738,263	731,421	729,565	631,234	496,687	506,284	491,080	505,165
Lew isville	1,864,755	1,804,445	1,776,882	1,665,604	1,594,595	1,562,028	1,553,022	1,688,022
Mineral Springs	185,379	183,393	184,725	179,655	175,407	174,579	173,836	198,172
Mineral Springs Svc. Dist.	7,070	7,223	7,068	6,968	6,930	6,813	6,179	7,852
Mount Tabor	104,899	102,485	102,277	93,547	90,861	89,492	91,110	95,855
Old Richmond	469,915	456,920	450,633	437,803	424,685	417,836	417,048	445,677
Piney Grove	610,141	589,986	589,364	551,160	540,918	527,980	526,634	560,897
Salem Chapel	92,469	89,762	89,140	82,683	79,046	79,063	77,470	86,407
South Fork	9,835	9,578	9,455	9,061	9,216	9,085	8,848	9,931
Suburban†	433,312	443,895	439,573	426,746	415,454	441,796	438,824	488,654
Talley's Crossing	201,085	194,716	191,662	174,441	167,939	164,772	164,183	182,445
Triangle	118,836	113,215	109,906	102,117	95,824	94,749	93,807	101,341
Union Cross	281,389	272,738	271,134	248,008	247,945	238,191	235,439	248,114
Vienna	772,542	738,569	729,296	670,365	647,000	634,564	634,260	693,590
Walkertow n	389,545	377,812	373,829	348,735	336,872	333,433	328,368	356,907
West Bend	64,911	62,770	62,440	61,667	59,553	58,796	57,719	62,551

*Estimated as of 5/1/2019

**Per TR-1 2017

†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	
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	25,626,391,379	3,047,245,910	2,409,596,660	619,299,571	0.7168	31,702,533,520
2015	2014	25,876,400,715	2,944,687,670	2,430,118,965	554,005,820	0.7168	31,805,213,170
2016	2015	26,068,650,588	2,534,201,345	2,616,680,143	605,281,847	0.7310	31,824,813,923
2017	2016	26,673,818,396	3,076,806,564	2,861,451,138	660,896,757	0.7310	33,272,972,855
2018	2017	28,585,585,258	3,246,735,326	3,089,832,376	675,048,940	0.7235	35,597,201,900
2019	2018	28,801,227,301	3,469,518,365	3,161,941,036	688,706,838	0.7235	36,121,393,540
*2019	2020	29,361,880,385	3,717,656,156	3,468,799,699	721,165,676		

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

*Estimate as of 5/1/2019

PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

Tax Rates per \$100

<u>June 30.</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Forsyth County	.7235	.724	.731	.731	.7168	.7168	.674	.674	.674	.674
City of Winston-Salem	.5974	.5974	.585	.565	.540	.530	.491	.4750	.4750	.4750
Town of Bethania	.300	.300	.300	.300	.300	.300	.320	.320	.350	.350
City of High Point	.6475	.6475	.6475	.650	.664	.675	.675	.662	-	-
Town of Kernersville	.570	.5545	.570	.5425	.5425	.5275	.4975	.4975	.4975	.4975
Town of Rural Hall	.310	.310	.310	.310	.300	.280	.250	.250	.240	.240
Town of Walkertown	.200	.200	.200	.200	.200	.200	.200	.200	.200	.200
Town of Clemmons	.115	.115	.115	.115	.115	.115	.115	.115	.115	.115
Town of Lewisville	.177	.177	.177	.177	.177	.177	.177	.177	.177	.177
Village of Tobaccoville	.050	.050	.050	.050	N/A	.050	.050	.050	.050	.050
Fire Tax Districts:										
Beeson Cross Rds.	.0986	.088	.088	.088	.088	.088	.088	.080	.080	.070
Beeson Cross Rds. Svc. Dist.	.0986	.088	.088	.088	.088	.088	-	-	-	-
Belews Creek	.1136	.110	.110	.075	.075	.075	.070	.070	.070	.070
City View	.1086	.105	.105	.090	.080	.080	.080	.080	.080	.080
Clemmons	.0636	.060	.060	.060	.050	.050	.050	.050	.050	.050
Forest Hill	.1086	.105	.105	.090	.085	.085	.075	.075	.075	.065
Griffith	.0586	.055	.055	.055	.055	.055	.055	.055	.055	.055
Gumtree	.1036	.100	.100	.100	.100	.100	.095	.085	.085	.085
Horneytown	.1336	.110	.110	.110	.110	.110	.100	.100	.100	.100
King (Forsyth County)	.0786	.075	.075	.065	.065	.065	.065	.065	.065	.055
Lewisville	.0836	.080	.080	.080	.078	.074	.060	.060	.060	.060
Mineral Springs	.1086	.105	.105	.090	.085	.085	.075	.075	.075	.065
Mineral Springs Svc. Dist.	.1086	.105	.105	.090	.085	.085	.075	.075	.075	.065
Mount Tabor	.0786	.075	.075	.750	.075	.075	.075	.075	.075	.075
Old Richmond	.0986	.095	.095	.095	.090	.090	.085	.085	.085	.080
Piney Grove	.1436	.130	.130	.130	.115	.115	.107	.107	.107	.090
Rural Hall	.1086	.105	.105	.100	.096	.086	.075	.075	.075	.065
Salem Chapel	.1236	.120	.120	.120	.090	.090	.090	.090	.090	.090
South Fork	.0636	.060	.060	.060	.050	.050	.050	.050	.050	.050
Talley's Crossing	.1086	.105	.105	.090	.080	.080	.080	.080	.080	.080
Triangle	.0956	.092	.092	.092	.092	.092	.080	.080	.080	.080
Union Cross	.1236	.120	.120	.100	.100	.100	.100	.100	.100	.080
Vienna	.0786	.075	.075	.075	.075	.075	.075	.075	.075	.075
Walkertown	.1036	.100	.100	.095	.095	.087	.080	.080	.080	.080
West Bend	.0836	.080	.080	.080	.078	.074	.060	.060	.060	.050

PRIVILEGE LICENSES

BEER

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

WINE

ON & OFF	\$25.00
----------	---------

SCHEDULE B

LICENSE YEAR JULY 1 - JUNE 30

DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

<u>Calendar Year</u>	<u>(1) Population</u>	<u>(2) Per Capita Personal Income</u>	<u>(3) Median Age</u>	<u>(4) Public School ** Enrollment</u>	<u>(5) Unemployment Rate</u>
2008	342,975	41,217	37.8	51,422	5.6%
2009	347,333	38,443	37.1	51,488	9.5%
2010	351,499	39,054	37.2	52,050	10.1%
2011	354,036	39,200	37.2	52,277	9.8%
2012	357,602	40,626	37.3	52,860	8.9%
2013	360,086	39,914	37.5	53,107	7.5%
2014	363,496	42,682	37.6	53,693	6.0%
2015	365,861	44,365	37.7	53,908	5.5%
2016	369,144	44,672	38.0	54,162	4.9%
2017	376,320	46,283	38.0	54,094	4.9%
2018	379,099	48,369	38.2	54,174	4.0%

Sources:

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

Unemployment % is unadjusted March 2018. Personal Per Capita Income is median household income.

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

TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

<u>Year</u>	<u>County Tax Rate</u>	<u>County School Tax Rate</u>	<u>Year</u>	<u>County Tax Rate</u>
1945-46	0.50	0.09	1983-84	0.7900
1946-47	0.50	0.09	1984-85	0.5850
1947-48	0.50	0.20	1985-86	0.5450
1948-49	0.50	0.20	1986-87	0.5450
1949-50	0.60	0.20	1987-88	0.5991
1950-51	0.60	0.20	1988-89	0.5300
1951-52	0.70	0.20	1989-90	0.5990
1952-53	0.70	0.20	1990-91	0.6450
1953-54	0.70	0.20	1991-92	0.7000
1954-55	0.85	0.20	1992-93	0.7125
1955-56	0.85	0.20	1993-94	0.7225
1956-57	0.95	0.20	1994-95	0.7350
1957-58	1.15	0.20	1995-96	0.7264
1958-59	1.05	0.20	1996-97	0.7264
1959-60	1.05	0.20	1997-98	0.6515
1960-61	1.05	0.20	1998-99	0.6515
1961-62	1.05	0.20	1999-00	0.6625
1962-63	1.05	0.38 ⁽¹⁾	2000-01	0.6745
1963-64	1.43		2001-02	0.6400
1964-65	1.43		2002-03	0.6850
1965-66	1.49 ⁽²⁾		2003-04	0.6920
1966-67	1.49		2004-05	0.7080
1967-68	1.49		2005-06	0.6660
1968-69	1.49		2006-07	0.6660
1969-70	1.49		2007-08	0.6960
1970-71	1.49		2008-09	0.6960
1971-72	1.49		2009-10	0.6740
1972-73	1.49		2010-11	0.6740
1973-74	1.40		2011-12	0.6740
1974-75	0.81 ⁽³⁾		2012-13	0.6740
1975-76	0.81		2013-14	0.7168
1976-77	0.865		2014-15	0.7168
1977-78	0.62		2015-16	0.7310
1978-79	0.815		2016-17	0.7310
1979-80	0.815		2017-18	0.7235
1980-81	0.795		2018-19	0.7235
1981-82	0.7600		2019-20	
1982-83	0.7450			

(1) School consolidation

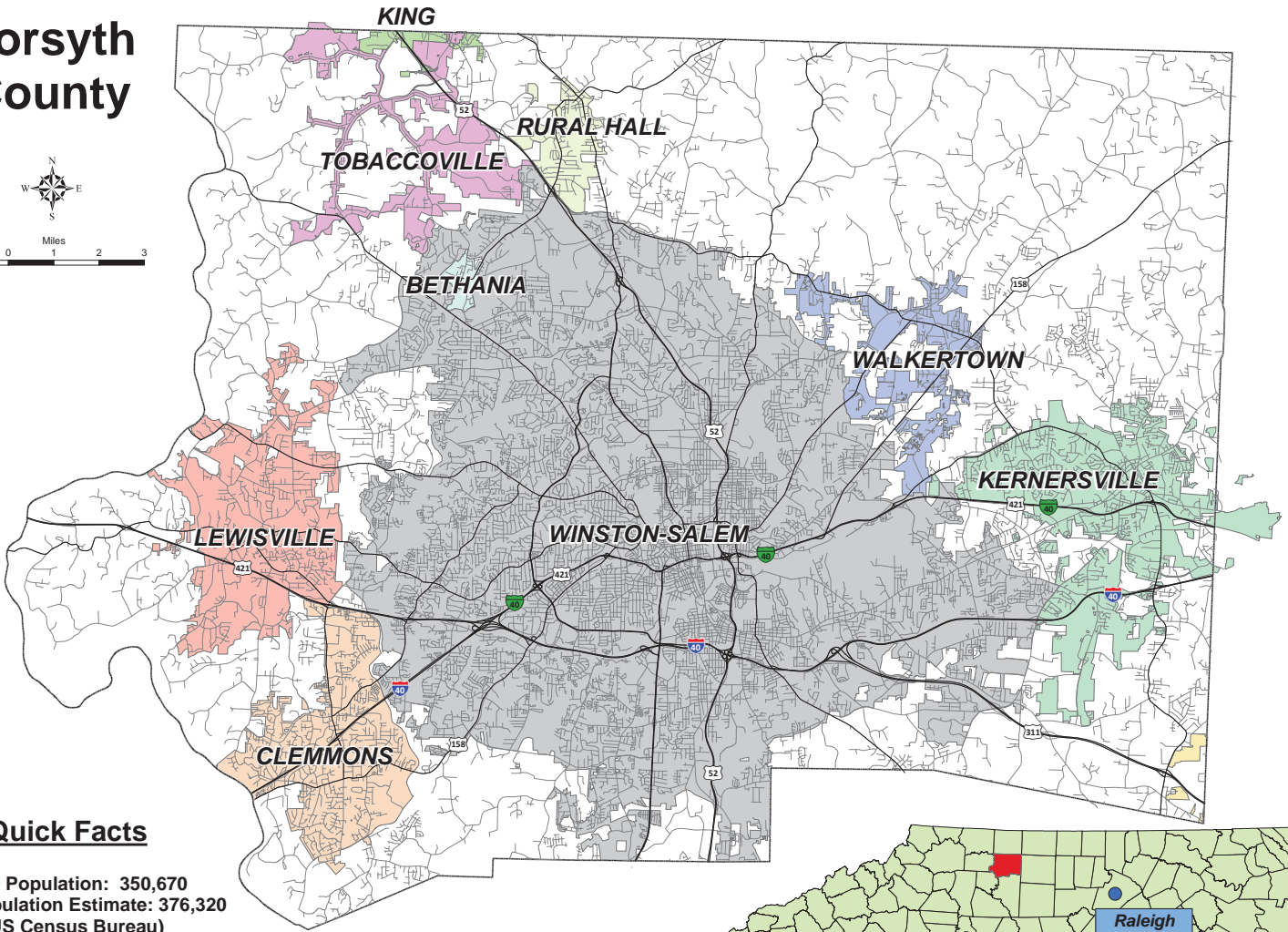
(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

Forsyth County



1 0.5 0 1 2 3
Miles



Quick Facts

2010 Population: 350,670
2017 Population Estimate: 376,320
(US Census Bureau)

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849