

**FORSYTH COUNTY  
PRELIMINARY  
ANNUAL BUDGET**  

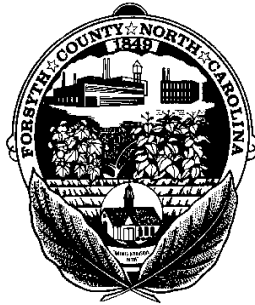
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**2015/2016**

# 2015 – 2016 Annual Budget Forsyth County, North Carolina

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### **COUNTY OFFICIALS:**

**J. Dudley Watts, Jr.**, County Manager  
**Damon Sanders-Pratt**, Deputy County Manager  
**Ronda D. Tatum**, Assistant County Manager  
**Jane F. Cole**, Director, External Communications  
**Carla D. Holt**, Clerk to Board  
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**William T. Schatzman**, Sheriff  
**Norman Holleman**, Register of Deeds  
**Davida Martin**, County Attorney

### **BUDGET & MANAGEMENT STAFF:**

**Kyle W. Wolf**, Senior Analyst  
**Adam J. Fernbach**, Analyst  
**J. Kyle Haney**, Analyst  
**Patrice Y. Toney**, Analyst  
**D. Adam Pendlebury**, Office Administrator

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

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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, 2014.

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, 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, 2014**

Executive Director

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# READER'S GUIDE

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The Annual Budget Document for Forsyth County is grouped into nine sections, each with a specific theme & 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.

## **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 & 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
- Operating Policies and Goals
- Financial Policies and Goals
- Basis of budgeting and budgetary amendments
- Debt Management Policies
- Balanced Budget definition
- Fund Balance definition

## **Financial Section**

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

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

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

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

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

## **General Fund**

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

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

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



# READER'S GUIDE

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

## **Special Revenue Funds**

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

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

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

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

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

The Special 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. 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 ten-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. A list of acronyms is included in the glossary.

# READER'S GUIDE

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## **Budget Ordinance.**

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

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

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## **Budget Preparation Calendar For FY 2015-16**

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### **November**

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

### **December**

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

### **January**

- ◆ New position requests & other requests for additional resources submitted from departments.
- ◆ Budget & 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) & Budget Requests (Continuation & 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 & Management Department.
- ◆ County Manager's meetings with Budget staff and departments regarding budget requests.

### **April/May**

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

### **May**

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

### **June**

- ◆ Adopted budget ordinance finalized, printed and distributed.

### **July**

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

# READER'S GUIDE

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## Process For Preparing, Reviewing and Adopting the Annual Budget

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### November/December

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

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

### January

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

Budget & 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 & Management Department.

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

The Budget & Management Staff checks the estimates provided by their assigned departments and makes adjustments as needed. Staff enters estimates and requests for Non-Departmental, Community Grants, Debt Service, Economic Development, joint County/City departments and other outside agencies. Staff also enters salary and fringe benefit figures for each cost center using data from the updated Position Classification Distribution report and the fringe benefit ratios calculated in December.

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

# READER'S GUIDE

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## Process For Preparing, Reviewing and Adopting The Annual Budget

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### March/April

The Budget & 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, a Deputy County Manager, the Department Manager and key staff, the Budget Director and the Budget Staff Person 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. Revenue sources and expenditures are rechecked for accuracy. The recommended tax rate is calculated for the upcoming year. The budget is balanced in the system. Pages for the document are updated through the Continuation Recommend column. Sheets with supporting data are finalized and both the Preliminary (Continuation Recommend) and Alternate Service Level documents are 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 goes over highlights of the recommended budget and responds to questions by the Commissioners. The Budget Staff attends this briefing 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 receive CD versions of the document for public viewing.

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

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

### June

The adopted Budget Document is finalized, printed and distributed.

# GLOSSARY OF BUDGET-RELATED TERMS

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## **ABC Funds**

County share of "profits" from the City of Winston-Salem Board of Alcoholic Beverage Control.

## **Ad Valorem Tax**

A tax levied on the assessed value of real property (also known as "property taxes").

## **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 refunds; AFDC (now entitled Work First Family 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; Smart Start & Child Care Development Fund (CCDF) child care; 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

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### Acronyms

**ABC** - Alcoholic Beverage Control  
**ACA** - Affordable Care Act  
**ACE** - Adult Continuing Education  
**ADA** - Americans with Disabilities Act  
**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  
**BCCCCP** - Breast & Cervical Cancer Control Program  
**CAD** - Computer Aided Dispatch  
**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  
**FAMIS** - Financial and Management Information System  
**FDIC** - Federal Deposit Insurance Corporation  
**FLSA** - Fair Labor Standards Act  
**FT** - Full time Positions  
**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  
**HOJ** - Hall of Justice  
**HUD** - Housing and Urban Development  
**HVAC** - Heating, Ventilating and Air Conditioning

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## GLOSSARY OF BUDGET-RELATED TERMS

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### Acronyms (Contd.)

**IDA** - Individual Development Account  
**INS** - Immigration & Naturalization Services  
**IV-D** - Child Support  
**IV-E** - Public Assistance Eligible  
**JCP** - Juvenile Crime Prevention  
**K** - Thousand  
**KBR** - Kate Bitting Reynolds Foundation  
**KVL** - Kernersville  
**LEDC** - Law Enforcement Detention Center  
**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 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 positions  
**PYA** - Prior Year Actual  
**QSCBs** - Qualified School Construction Bonds  
**RJR** - R.J. Reynolds Industries, Inc.  
**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**

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### **Appropriation**

The legal authorization made by the Board of County Commissioners for the departments and agencies of the County which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

### **Assessed Valuation**

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

### **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**

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### **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.

## **GLOSSARY OF BUDGET-RELATED TERMS**

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### **Modified Accrual (Contd.)**

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amount will be reimbursed to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure & are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

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

### **Occupancy Tax**

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

### **OPEB - Other Post Employment Benefit**

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

### **Preliminary Budget**

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

### **Prior Year Encumbrance**

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

### **Property Tax**

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

### **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 14, 2015

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

Dear Chairman Plyler, Vice-Chairman Martin, Commissioners Kaplan, Linville, Marshall, Whisenhunt, and Witherspoon:

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016 for your consideration as required by North Carolina General Statute 159 and the Local Government Budget and Fiscal Control Act.

As in the past, two major sections comprise the budget. The first and most comprehensive section is the continuation budget, which includes the appropriations necessary to maintain current service levels. 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 52 alternate service levels for your consideration and 2 items for decisions and/or clarification because of their future budget impact. The Alternate Service Levels are "new and different" activities that expand or contract the current level of service to Forsyth County citizens and taxpayers. In prior years, the alternate service level document has been divided into two categories: service level reductions/cost savings measures and service level increases that require additional funding to be secured either through additional taxes, use of fund balance or reductions in other areas. For FY2015-2016, all of the Alternate Service Level requests are to increase service levels with several of the requests from community agencies seeking new or increased funding primarily to back-fill reductions in other funding sources or for capital campaigns.

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.

## Goals

The recommended budget is my attempt to capture the Board's vision of what Forsyth County 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:

- 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 the County's ongoing financial condition. If approved by the Board, the ratio of debt service to total General Fund expenditures would be 14.9%. Taking all annually budgeted funds into consideration, the ratio of debt service to total budgeted expenditures would be 14.6%.

Recently the Board amended the Debt Policy from a hybrid debt ceiling model of 15% (taking into account lottery funds and other revenue) to a maximum of 18% of budgeted expenditures. This change simplifies the reporting in the Comprehensive Annual Financial Report and provides capacity for borrowing without significantly jeopardizing the County's triple A rating. The prior policy required disclosure of the offsetting lottery funds and rebates from the Qualified School Construction Bonds in the final calculation.

No new debt is programmed in the coming year. This allows for the strategic issuance of two-thirds bonds in FY 2017 to support capital maintenance projects and provide capacity for a potential bond referendum in November 2016.

**14% Target Fund Balance** - The County maintains an adequate fund balance to meet the cash flow demands throughout the year and to ensure that funds are available in the event of an emergency or other unforeseen circumstances. On April 27, 2015, the Board amended the County fund balance policy from 16% to 14%, citing the availability of debt-leveling and other

funds to meet the County's cash flow requirements. This change is expected to make available approximately \$8 million to fund one-time needs.

**Education Debt Leveling Plan** – In previous years, the Board earmarked the equivalent of 4.51 cents of the tax rate to retire debt for educational facilities. This budget continues this set-aside to ensure that sufficient funds are available in future years for the purpose of retiring the debt service associated with the 2006 and 2008 education referendums. Additionally, this budget expands the debt-leveling concept and earmarks an additional .7 cents to retire the library debt authorized in November of 2010. A summary of the debt-leveling plans are shown below:

<b>Proposed Tax Rate (in cents)</b>	<b>72.83</b>
<b>2006 Education Debt Leveling</b>	<b>3.30</b>
Set aside to offset debt service associated with the \$250m School Bonds approved in November 2006.	
<b>2008 Education Debt Leveling</b>	<b>1.21</b>
Set aside to offset debt service associated with the \$62.6m of Educational Facilities bonds approved in November 2008.	
<b>Library Debt Leveling</b>	<b>0.70</b>
Set aside to offset debt service associated with the \$40m of Library Bonds approved in November 2010.	

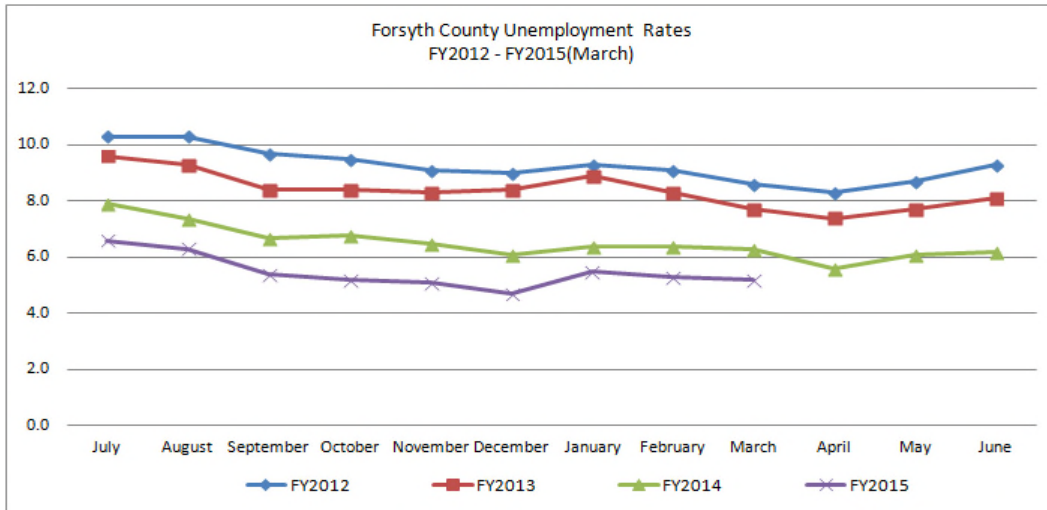
**School Funding Formula** – This is the fourth year that this formula serves as the basis for the County Manager's recommended funding level. The Board of Education's requested funding level is consistent with the formula. Because of improved Sales Tax revenue and Property Tax Base, the School System will receive a higher appropriation than seen in the prior three (3) fiscal years. For each increase in property taxes (not associated with a debt leveling plan), the School System receives almost 40% of the new revenue.

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

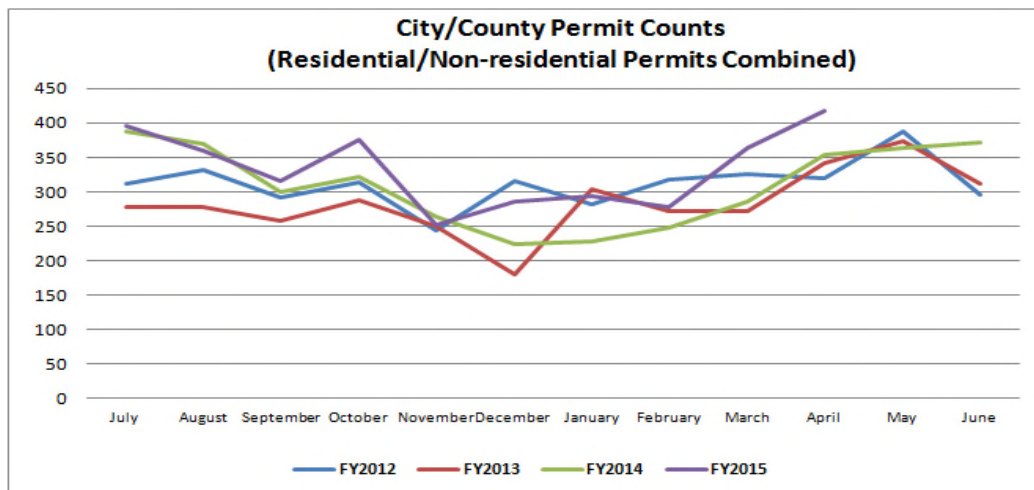
- Conservatively estimate revenues and expenditures consistent with realistic expectations of performance and continue to improve efficiency & effectiveness of all County programs;
- Present a budget that maintains an acceptable level of service, but enables policy review of service level changes and provides for full disclosure of needs to the public.

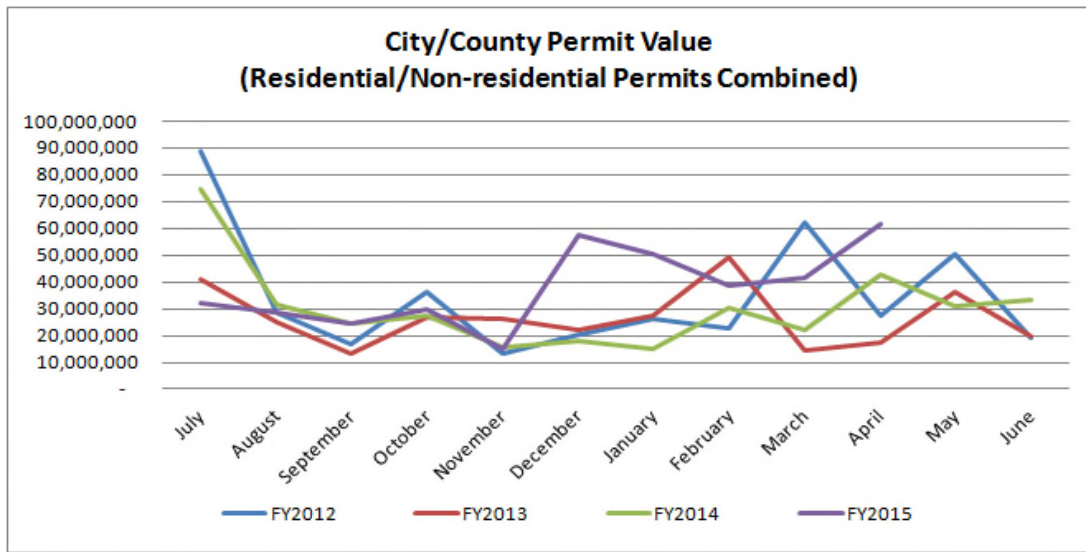
General Overview

This budget has been prepared during a period of steady improvement in the local economy. Over the last twelve month period (March 2014 to March 2015), the local unemployment rate has fallen from 6.2% to 5.2% according to the Bureau of Labor Statistics ([www.bls.gov](http://www.bls.gov)). The improvement over the last three full fiscal years and through March 2015 is even more pronounced as shown in the chart below:

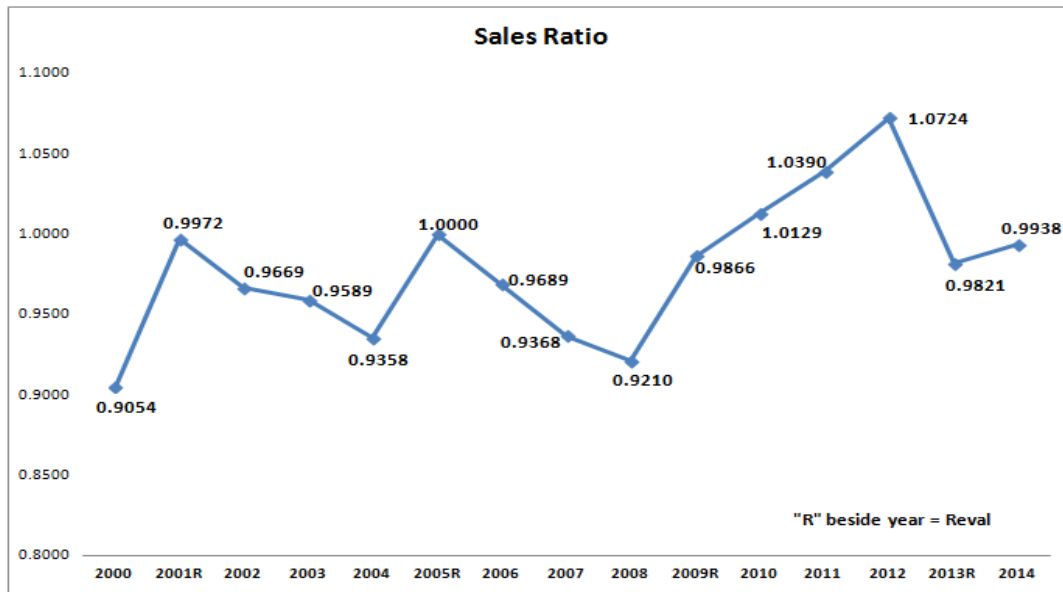


Through April, construction permits (city/county combined and residential/non-residential) have increased by 11.8% over the last 12 months while the total value of those construction permits increased 25.9%. The first chart below shows combined city/county permit counts for residential and non-residential permits while the second chart shows the same city/county combined permit information in terms of total value of the permits.

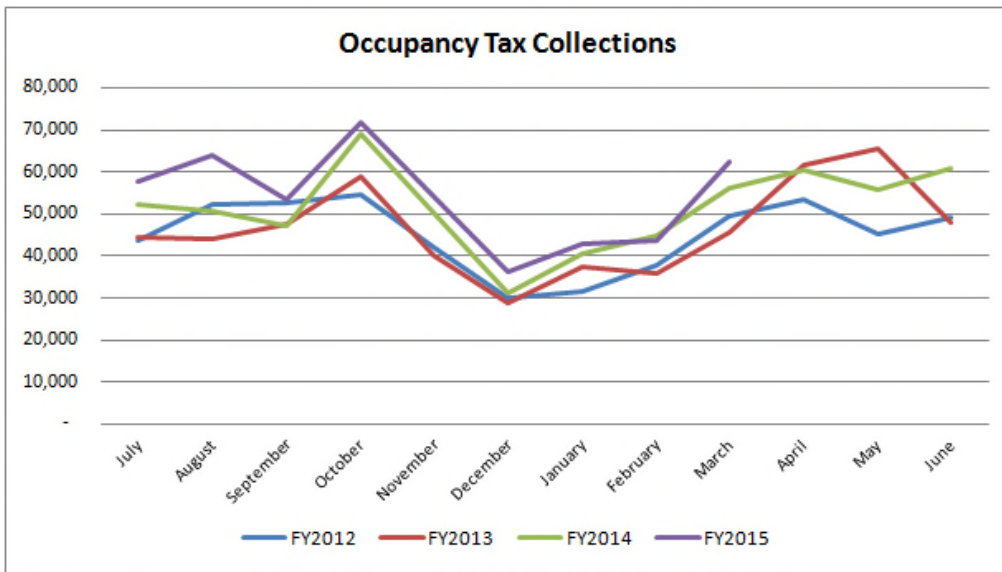




Property values have begun to increase (as measured by the quarterly sales/assessment ratio) after the precipitous decline in property values during the last revaluation period. The following graph provides a look at the Sales Ratio from 2000 through 2014. As seen in the graph, the sales ratio is improving and with a revaluation scheduled for 2017, we hope to see continued improvement, albeit probably not as much particularly in residential property.



Other measures of economic improvement can be found in Sales Taxes and Occupancy Taxes. For Occupancy Taxes, we have seen steady improved collections on hotel/motel taxes which reflects activities in the County. For example, JDL Fast Track, an indoor track and field facility has been consistent in bringing in national collegiate and high school championships to the County as well as other national track events. For instance, in 2015 alone, the track hosted the CIAA, Big South, and Atlantic Sun Indoor Championships as well as the NCAA Division 3 Indoor Championships. With the number of athletes in these conferences plus spectators, hotels and motels and restaurants were major benefactors. This can be seen in the graph below showing Occupancy Tax revenue over the past two fiscal years.



Improvement in Sales Taxes is attributable as much to an expanded base and the fact that Amazon collects Sales Taxes than great improvement in the economy. However, there is improvement in sales tax from an overall economic perspective. For FY2015, while Sales Taxes appear to be on track to be at least \$2 million above budget, the volatility in sales tax refunds for non-profits tempers enthusiasm for a major rebound. Non-profits have a three-year window in which to request refunds. While the majority of refunds in Forsyth County go to the two major hospitals, refunds are much lower in FY 2015 compared to last year or even years prior. As of the February sales data, refunds total 6.9% of Gross Sales while we normally would see around 11%-12% in refunds. We anticipate that between now and September when the final sales numbers for June are distributed, refunds will normalize to around 10%-11%.

The combination of factors described above have resulted in the first year since 2008 for an opportunity to responsibly recommend enhanced levels of service.

The following sections provide an overview of the revenues and expenditures and the alternate service levels included in the Manager's Recommended Budget.

The Manager's Recommended FY 2015-2016 General Fund Annual Operating Budget is balanced at \$412,911,452 and assumes a general levy of \$72.83 cents per \$100 valuation. This increases the current tax rate of \$0.7168 by 1.15 cents. Of the increase, .7 cents is identified with the debt leveling for the library bonds. The continuation operations at current levels would require \$407,153,241, and available revenue is \$409,238,211. This provides an operational surplus of \$2,084,970. With the addition of the Manager's Alternate Service Level recommendations, a total of \$412,911,452 is required resulting in the proposed tax rate of \$0.7283. The School System benefits by being the recipient of almost 40% of any new revenue from Sales and Property Tax increases. Therefore, the Recommended budget has the School System receiving an increase of over \$4.5 million or 3.96% compared to the FY2015 appropriation.

**Overview of Revenue**

This is the first year since 2008 where almost all of the County's revenue sources are experiencing some growth. This is true not only for the primary revenue sources - sales taxes and property taxes, but is also seen with intergovernmental and fee-based revenues. This seems to confirm an improving local economy.

Property tax revenue is the County's largest revenue source and comprises 57.3% of the General Fund revenues. Property tax revenue is expected to increase in the recommended budget by 3.6%, mostly due to growth in the business personal property (4.1%) and an improved overall collection rate of 98.43%. The State's Tax and Tag together program has resulted in greatly improved collections - 87.67% (FY2013) versus 99.38% (FY2015) in the current year. A comparison with FY2014 is not provided because it would be a mixture of two systems, the old RMV system and a partial year with implementation of Tax and Tag Together.

Sales tax revenues are the second largest source of County revenue and total \$59.75 million, an increase of 3% over the current year budget. Sales taxes are difficult to accurately project because of the impact of refunds on collections. Non-profit and governmental units eligible for sales tax refunds have 36 months to claim the refunds, which has the tendency to skew the annual collections. The proposed budget is based on an estimate that normalizes the refunds at approximately 11% of gross collections. While conservative, there is some thought that with the lower number of refunds, some non-profits may be holding back on remitting refund requests or because of the push last year at the State level to cap refunds that many may have sent as much as they could and we are seeing a dip as a result. We feel comfortable with the recommended number.

Intergovernmental revenues are bolstered by the State administrative cost share for medicaid eligibility in NCFAST. The State clearly recognizes the additional burden on counties to implement and maintain this system. Social Services is able to draw-down 75% reimbursement for all Medicaid applications processed through NCFAST compared to standard 50% Medicaid reimbursement using the paper-based system. Social Services is processing all Food and Nutrition and Medicaid applications through NCFAST resulting in additional revenue coming in to the County. The County using most of the additional resources to hire 20 additional Income Maintenance Caseworkers to process the thousands of applications and re-certifications that have to be completed each month.

Appropriated fund balance is recommended at \$15,995,349 of which \$1,437,331 is appropriated to fund school technology based on the impact of the recommended tax increase on the school funding formula. Debt leveling comprises \$3,620,687 with \$10,937,331 undesignated.

## **Overview of Expenditures**

Departmental leaders are to be commended for continuing to seek operational efficiencies and more effective ways to deliver services. Despite increases in personnel costs and other fixed expenditures, the continuation budgets increased slightly by 0.5% (\$2,045,872). Adding the recommended enhanced service levels increases this to 1.9% (\$7,804,083).

Of the 32 departmental cost centers, 10 recommended budgets are reductions from the current year budget. The Non-departmental budget drops by approximately \$2.6 million due to the one-time expense in the current year for the Forsyth Technical Community College Carolina Building renovation. Social Services and Public Health benefited from enhanced cost sharing by the State and Federal governments. The transfer of Youth Detention to the State saves approximately \$280,000 in direct expenditures. Additional revenue in the Register of Deeds' office is a direct result of the improved economy and reduces net County dollars by almost \$150,000. Parks and Recreation also benefits from better revenues, yielding a reduction in the budget of approximately \$132,000.

The following sections outline a few of the major expenditure drivers.

### Debt Service

The recommended budget includes \$61,479,297 to service the County's current outstanding debt (principal and interest) of \$690,118,953. This is a reduction of \$2,851,211 from FY2015.

### WSFC Schools

The recommended budget includes \$118,255,921 to support the WSFC Schools and is based solely on adherence to the funding formula. This increases the current appropriation by \$4,505,066. Of this amount \$3,067,735 is driven by the baseline budget and \$1.4 million is the impact of the County Manager's recommended tax increase. The County Manager recommends funding the \$1.4 million from fund balance rather than further increasing the property tax and earmarking this amount for technology.

This approach signifies an ongoing commitment to integrating state-of-the-art technology in the schools and could form the basis for a dependable revenue source for this purpose. The downside of using fund balance for this purpose is the increased pressure on the subsequent year budgets for continuation funding.



Public Safety

The Recommended budget shows purposeful commitment to enhance safety and security in Forsyth County. The recommended tax increase supports the following initiatives:

- \$1,225,000 to support enhanced staffing in the Law Enforcement Detention Center, to increase patrol capacity, and to add additional courtroom security personnel. The recommendation for additional patrol capacity is based on the outstanding work completed by Budget and Management staff to compare staffing levels from 2008 to present. These additional deputies will allow the Sheriff to provide the 2008 baseline level of service for an increased population base. With municipalities unable to annex, the unincorporated population has grown as developments are built on the outskirts of municipal limits.
- \$300,000 to support a Mobile Integrated Healthcare pilot program in EMS. This will provide quick paramedic first response. In addition, a purpose of this program is to provide whole person evaluation, triage and management for clients at high risk for instability in the community and at risk for repeat Emergency department utilization. The program would provide pre-emergency department and post-emergency department care. Currently, only about 5% of EMS calls are severe, acute medical illnesses. Many of the patients could be more effectively managed in the community by connecting them with resources to promote stability and recovery. By piloting this program, we anticipate seeing some efficiencies in not having to tie up ambulance units with these non-critical calls. There are efforts in the State legislature to fund some pilot paramedicine programs throughout the State, and with this pilot project, we may enhance our ability to tap into other revenue sources to expand the program. The recommended funds will more than likely accommodate 3-4 paramedics who will be required to work solo as preceptors. As such, they will be more seasoned members of EMS whose compensation will represent the majority of the funding proposed.
- \$143,000 to support two additional school nurses to improve the nurse to student ratio. While these two positions will not improve the ratio much given the projected student population, additional resources are helpful to maintain the percentage and not fall even further back not just in Forsyth County but across the State. As with the para-medicine program, there are efforts in the legislature to review the school nurse issue statewide through a legislative study. The County would need to hire an additional 50-51 full time nurses to meet the State standard of 1 nurse per 750 students. Currently the County funds 18 full time school nurses with 4 contracted nurses for the Exceptional Children's program, and 8 funded by either the School System or Wake Forest Baptist Medical Center. To fund 50 additional full time nurses, the annual cost would be over \$3.575 million. Additionally, it would be virtually impossible for Public Health to hire and retain that many school nurses throughout the year. Two school nurse positions were added in the current year budget, and a phased-in staffing approach appears to be the most manageable at this time.
- \$150,000 to assume local responsibility for a majority of the staff in the Safe-on-Seven program. Grant funding has been depleted, and this allocation keeps this award winning program operating. While this leaves approximately \$26,000 unfunded, many of the positions funded with the Governor's Crime Commission grant are also staff members of non-profits. The \$150,000 will allow the majority of the program staffing in the DA's office and Clerk of Court's office to remain to provide the integral portions of the program.

Employee Compensation

Personnel-related costs are the second largest expenditure (behind support for the schools) and totals \$131,159,312 annually. The recommended budget includes continued funding of the performance pay plan and the accelerator to bring employees closer to the market rate of pay. The recommended budget includes performance adjustments at an average 2.58% with a range of 1%-4%. The budget assumes average employee ratings of 3.1 rating on annual performance evaluations. For those employees who are below their position's Market Reference Point, an "accelerator" of up to 50% of the performance adjustment may be received. The accelerator is not be applicable to employees whose salaries are above the market reference point.

The recommended budget also takes a significant step in regional hiring competitiveness by including a 2.5% contribution to employee 401ks for non-law enforcement personnel. The cost of this recommendation is \$1,924,380. Any contribution would be a major step to increase our competitiveness and retain high performing employees.

The proposed budget provides \$503,500 to change the current policy for holiday pay that primarily affects law enforcement and emergency services shift personnel. Because of the difficulty in scheduling holiday leave, the proposed policy will pay employees for holiday and avoid accrual.

Continued funding of the fully insured health benefits program requires a 10% adjustment that has been included in both the County and employee contributions.

Finally, the proposed budget includes funds payroll related adjustments related to a clerical compensation/classification study and a timekeeping change for law enforcement and fire services staff that changes from a 28-day pay true up to a straight bi-weekly timekeeping procedure.

The recommended funding level for all personnel-related accounts reflects an increase of \$4,422,546 or 3.5% from the current fiscal year.

### Other Service level increases

Other service level enhancements include the following:

\$45,000 to support Cooperative Extension's involvement in the urban farming initiative. Adds one position to staff to coordinate efforts.

\$30,000 to provide Social Services staff resources to assist in library efforts to address homelessness issues. The Library received a three-year LSTA grant to provide a peer-support specialist at the Central Library. The funding was provided to Insight to hire the peer support specialist and the Library passed through the grant funds to Insight. Grant funding ends June 30, 2015 and the Library requested that the County assume funding the position. However, the Manager recommends that if the funds are approved, the position should be shifted to Social Services and there may be opportunities to draw-down funds to offset County costs. The position could retain a physical presence at the Library.

### **Overview of Other Budget Issues**

While the primary focus of the proposed budget is on the proposed county-wide tax rate and appropriate service levels, fiscal year 2016 will present other challenges. Two significant issues facing the County budget are the Capital Improvement Program (CIP) and tax base pressure faced by the volunteer fire departments.

There has been significant discussion about funding critical Board of Education projects and Hall of Justice conditions. and the condition of the Hall of Justice. The debt policy change has created an opportunity to consider what projects could be included on a referendum for general obligation bonds, how much, and timing of a ballot issue.

The 2013 revaluation had a detrimental impact on the tax base generally, but it particularly impacted the volunteer fire departments that had been accustomed to a revenue windfall every four years. This occurred because the Board of Commissions generally did not adjust for revenue neutrality in the same manner as for the Countywide general fund rate. As a result, many of the departments are requesting increases to the fire tax district rates and some volunteer department rate increase requests are beginning to approach the maximum of 15 cents allowable without a referendum. Moving forward, I have recommended to the departments that a county-wide study be conducted by an outside consultant to ensure that the system makes the necessary adjustments to ensure sustainability.

It is important to recognize that this Budget Message does not address all of the operational concerns of this organization. As stated earlier, a detailed and in-depth discussion of the overall changes in revenues, expenditures, and County dollars is included in the section of the budget document starting on page 35.

## Summary

The proposed budget and work program for FY2015-2016 is presented for your consideration, debate, and eventual adoption. I look forward to the detailed review and examination that ensures that the budget, as a policy document, reflects your goals for this community.

Thank you for the opportunity you have given me to work for this great organization. I appreciate your support, guidance, and encouragement as I continue to grow in my service to this community. Putting together a budget is a tremendous effort. I need to thank all of the department managers, the Sheriff and the Register of Deeds, for sharing information and supporting data about their operations. I asked many questions, and departments responded in a timely and professional manner in every case.

To Ronda Tatum, Assistant County Manager/Budget and Management Director and a tremendous public servant, I owe a huge "Thank you". It is clear to me that you care deeply for this organization and this community. This is a mark of a great public servant and I appreciate the time you spent with me to develop an operational budget that strives to continue the tradition of excellence in Forsyth County. Patrice, both Kyles (Wolf and Haney) and both Adams (Fernbach and Pendlebury) worked diligently to get the work completed in a timely and efficient manner. I cannot thank each of you enough for your dedication and commitment. Your work is outstanding, and I appreciate your team-oriented approach to getting this monumental task completed.

To Paul Fulton and Damon Sanders-Pratt, 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.

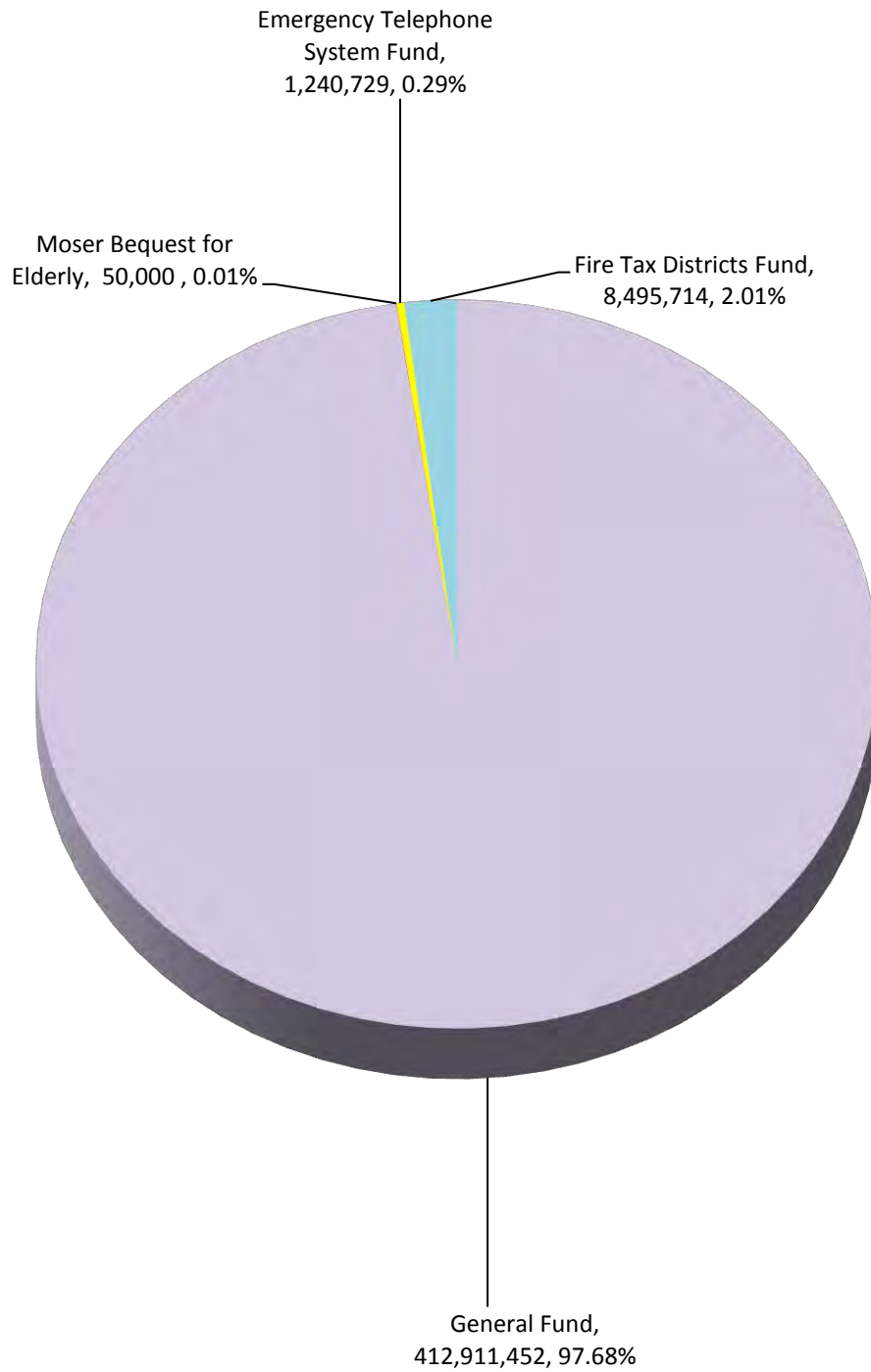
To MIS and Print Shop staff, thanks for providing last minute heroics. You provide a great service and I appreciate your efforts to produce a quality document in a timely manner.

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

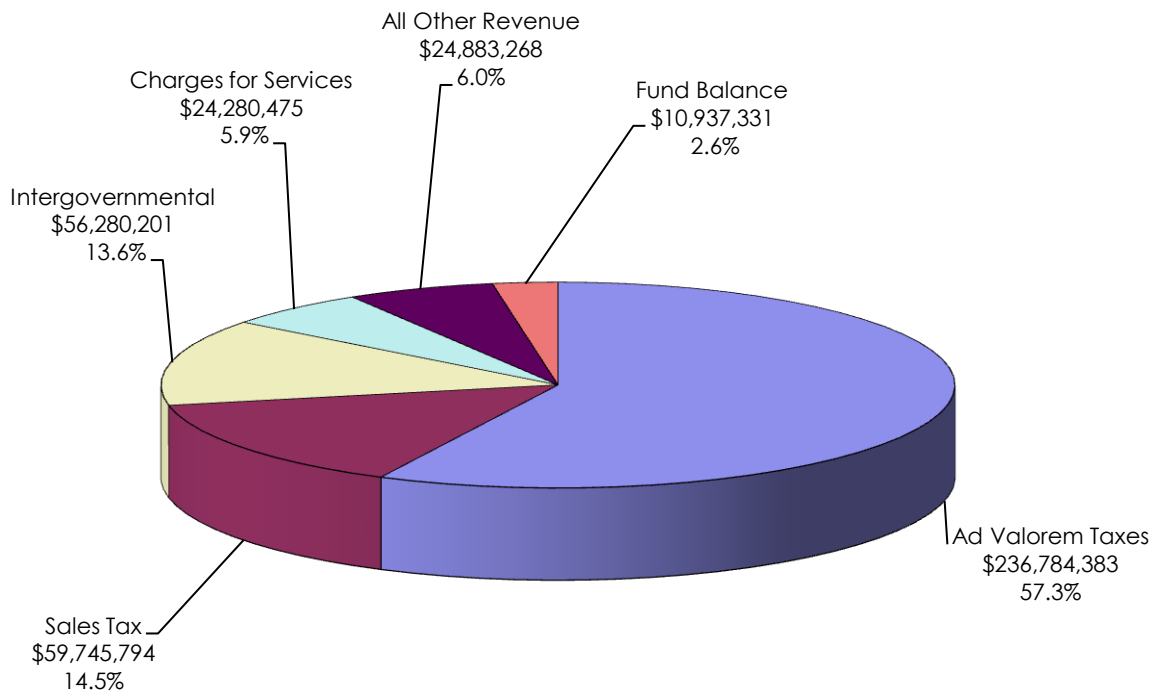
Respectfully submitted,

J. Dudley Watts, Jr.  
County Manager

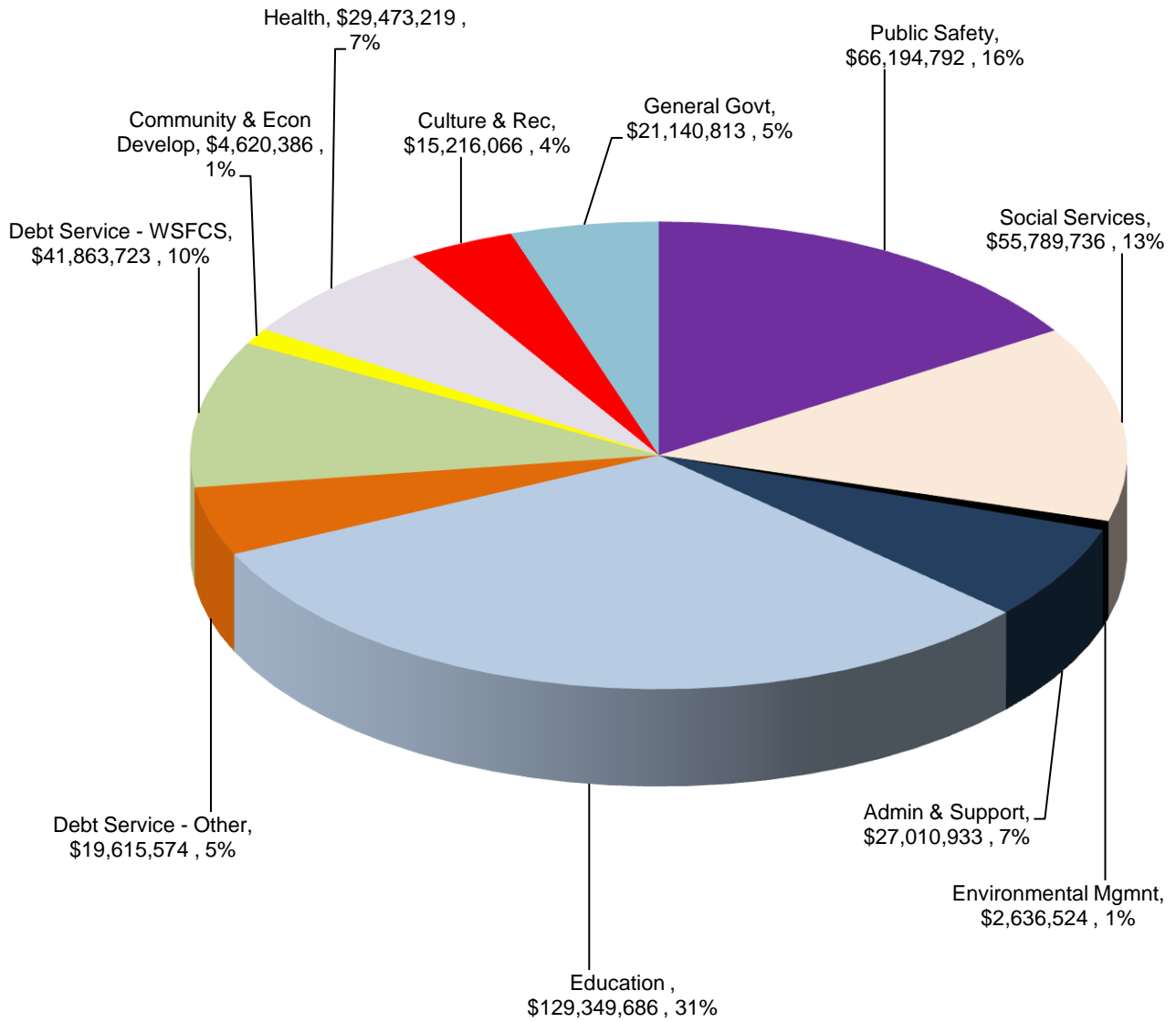
# All Funds - \$422,697,895



# General Fund - Revenues Recommended = \$412,911,452



## General Fund- Expenditures \$412,911,452 Recommended



# POLICIES & GOALS

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## Policies, Goals & Basis For Future General Fund Budget Projections

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The financial policies for Forsyth County on page 31 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 2015-2016, 14% equals \$57,807,603.
3. Projections of revenues, expenditures and fund balances for the next five years should be updated annually. Longer-range projections should be developed as appropriate.
4. The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

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

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

## **POLICIES & GOALS**

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### **Mission Statement**

The mission of Forsyth County government is to help create a community, which is safe and healthy, convenient and pleasant to live in, with educational and economic opportunities for everyone. We cooperate with many other public agencies and community organizations in this mission.

We provide certain services and functions, which are responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate.

We are committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens.

### **County Government In North Carolina**

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

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

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

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

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

Many counties (including Forsyth) also provide for:

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



# POLICIES & GOALS

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

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

**Create a community in which to live that is and/or provides:**

	Safe	Healthy	Convenient & Pleasant	Educational & Economic Opportunities for Everyone	See Note 1 Below	See Note 2 Below
Animal Control	X	X	X			
Emergency Management	X					
Interagency Communications	X					
Sheriff	X					
Emergency Services	X	X				
Emergency Medical Services		X				
Fire Protection	X					
Court Services	X					
Environmental Assistance & Protection Inspections		X	X			
Medical Examiner	X					
CenterPoint Human Services		X				
Public Health		X				
Social Services	X			X		
Aging Services	X	X	X			
Youth Services	X					
N.C. Cooperative Extension		X		X		
Forsyth Tech Community College				X		
Winston-Salem/Forsyth Co. Schools				X		
Library			X	X		
Parks & Recreation			X			
Economic Development				X		
Housing				X		
Planning				X		
Budget & Management					X	
Management Information Services					X	
Finance					X	
General Services					X	
Human Resources					X	
MapForsyth			X			X
Purchasing					X	
County Commissioners & Manager					X	
Attorney					X	
Debt Service					X	
Board of Elections						X
Register of Deeds						X
Tax Administration						X
Non-Departmental						X
Community Grants						X

1. To provide a sound basis for budgeting, accounting and financial reporting and to maintain County facilities, technology and staffing issues

2. 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 necessary and appropriate.

# POLICIES & GOALS

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## Operating Policies and Goals

### 1) Create a community that is safe.

The Emergency Management, Interagency Communications, Emergency Services, Sheriff, Animal Control, Medical Examiner, Social Services, Youth Services, & 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 Department 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 Liaison 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 adult and youth populations of the County.
- f) Providing adequate facilities for the State-administered Court system.
- g) Providing responsive and professional fire protection to unincorporated areas of the County.
- h) Providing assistance related to animal control through picking up strays, unwanted, sick or injured animals, and dangerous and aggressive animals.
- i) Providing safe, humane housing for strays, abandoned, abused, and impounded animals, as well as providing euthanasia for unadoptable animals.
- j) Enforcing state and local laws concerning animals, and investigating animal bites and reports of animal cruelty.
- k) Providing child welfare programs including Child Protective Services, foster care, and adoptions.
- l) Providing special financial support to endeavors of the state administered District Attorney's office.

### 2) Create a community that is healthy.

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

- 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) 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 the rabies quarantine program.

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

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

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

## POLICIES & GOALS

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

### **Financial Policies and Goals**

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

1. **Tax Rate** – The Board of Commissioners strives to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax increase, whenever possible. The FY 2015 tax rate was \$0.7168 per \$100 value; the same as FY 2014. The portion of the tax rate earmarked for the two Education Debt Leveling Plans is 4.51 cents. The Manager's Recommended Tax Rate is \$0.7283, and an increase of \$0.0115 above the current year tax rate.
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.
4. Maintain the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, and Fitch Investors' Service).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year's budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government's creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities. In North Carolina, the Local Government Commission requires a minimum fund balance of 8% for cash flow purposes, since receipt of cash does not coincide with needed cash disbursements. For Forsyth County, fund balance in the fund financial statements is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. These five categories are:
  - a) **Non-spendable** – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
    - i) Prepaid items – the portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.
  - b) **Restricted** - includes revenue sources that are statutorily restricted for specific purposes, or restricted for specific purposes by grantors or creditors. Forsyth County has nine restricted categories of fund balance: 1) *Restricted for*

## POLICIES & GOALS

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- c) *Stabilization by State Statute* – this amount is usually comprised of receivable balances that are not offset by deferred revenues and encumbrances related to purchase orders and contracts outstanding at year end that will be honored by the County in the next fiscal year; 2) *Restricted for Register of Deeds* – this represents the unspent portion of Register of Deeds fees whose use is restricted by State statute for expenditure on computer and imaging technology in the office of the Register of Deeds; 3) *Restricted for Capital Projects*; 4) *Restricted for Fire Protection*; 5) *Restricted for Law Enforcement*; 6) *Restricted for Emergency Telephone System*; 7) *Restricted for Other* – the portion of fund balance restricted by revenue source for soil & water conservation, social services, and library purposes; 8) *Restricted for Human Services*; and 9) *Restricted for Housing and Community Redevelopment*.
  - d) *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 four committed categories of fund balance: 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by 3.3¢ of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation education debt authorized by the November 2006 referendum. In addition, in the General Fund, unspent revenue generated by one point two one cents (1.21) of the ad valorem tax rate and interest on the unspent portion thereof, are designated for the retirement of general obligation education debt authorized by the November 2008 referendum; and 2) *Committed for Capital Projects* – the portion of fund balance formatted by action of the governing board for certain school and County capital expenditures.
  - e) *Assigned* – this classification includes amounts that the County budgets for specific purposes. In Forsyth County, there is one (1) category of assigned fund balance *Assigned for Capital Maintenance Projects* – in the General Fund, unassigned fund balance in excess of 14% of the subsequent year’s budget is assigned for capital maintenance and capital outlay in the subsequent year. Of the total assigned, the first \$2.1 million is designated for planned capital maintenance, and the remainder is for pay-as-you-go capital expenditures.
  - f) *Unassigned* – this portion of fund balance has not been restricted, committed, or assigned to specific purposes or other funds.
6. **Revenue Spending Policy** – the County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Chief Financial Officer will use resources in the following order: debt proceeds, federal funds, State funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Chief Financial Officer has the authority to deviate from this policy if it is in the best interest of the County.
7. Projections of revenues, expenditures and fund balances for at least the next five years are updated annually. Longer-range projections are developed as appropriate.
8. The Capital Improvement Plan which includes anticipated capital projects and related debt service and operating costs for the subsequent six years, are updated annually. The annual impact on the General Fund is delineated on pages located within the Capital Improvements Plan tab.
9. The County does not expect to undertake any major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
10. We should evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the Government Finance Officers Association Certificate of Achievement for Excellence In Financial Reporting and the Distinguished Budget Presentation Award.
11. The Board of Commissioners has adopted an investment policy with the objectives of safety, liquidity and yield, in that order. That policy and the relevant state law place emphasis on credit quality and maturity. Under the authority of North Carolina General Statute 159-30, the County invests in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers’ acceptances; and the North Carolina Capital Management Trust (NCCMT).
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## POLICIES & GOALS

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12. Internal Audit has the objective of auditing each department on a four-year cycle and providing a written report to the Board of Commissioners.
13. Management provides financial and operating reports to the Board of Commissioners on a monthly basis.
14. The County maintains aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
15. The County is committed to simplicity in its financial accounting and reporting and therefore levies property tax and accounts for all of its on-going operations in the General Fund.

### **Basis of Budgeting and Budgetary Amendments**

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

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

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

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

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

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

Agenda items are generally reviewed by the Board of Commissioners at two Thursday afternoon briefings before being voted on at a bi-monthly Monday night 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.

An example is the annual salary revision. Budgeted salary figures are based on estimates made at the midpoint of the fiscal year. At the beginning of the new fiscal year, the revision brings all salary accounts to the "real world" as of July 1. Funds

## POLICIES & GOALS

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are moved out of (or into) the salary lines for each department and any overall savings are moved to a budget reserve account in Non-Departmental.

2. **Transfers within a department requiring the Manager's approval.** Certain types of transfers go through the circulation and approval process described above, but are not formally approved by or reported to the Board of Commissioners. They include:
  - a. Transfers into or out of Personal Services
  - b. Transfers into (but not out of) Capital Outlay
  - c. Transfers into (but not out of) Training & Conference
  - d. Transfers into or out of Claims and Insurance Premiums
  - e. Transfers between accounts in grant funded programs when allowed by grantor
  - f. Transfers between accounts in Capital and Grant Project Ordinances
  
3. **Transfers at discretion of department.** Departments have the discretion to transfer funds within expenditure lines in their adopted budgets with the exception of the areas described above. A standard form used to describe the reason and amount of the transfer is sent to the Finance Department by the requesting department. Finance enters the requested changes into the financial system.

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

### **Debt Management**

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

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

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

Annual requirements to amortize general obligation bonds and installment purchase obligations, including interest (total outstanding debt) are presented on the Debt Service pages 173-177.

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

### **Balanced Budget**

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

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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## **General Profile of the County Government**

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

Forsyth County is located in the northwestern piedmont section of North Carolina and includes the City of Winston-Salem, both the County seat and the fourth most populous city in the State. Created in 1849 by Act of the North Carolina General Assembly, Forsyth County operates under a Commissioner-Manager form of government with seven publicly elected Commissioners comprising the governing body. The County is divided into two districts for election purposes, and Commissioners are elected on a staggered basis for terms of four years. Two Commissioners are elected from one district (District A), four from the second district (District B), and one at-large. The Board of Commissioners meets every other Monday (normal schedule the second and fourth Mondays of each month) to adopt local regulations and ordinances, establish policies, make appointments to Boards and Commissions, and set the level of services provided to County residents. Prior to the bi-weekly Board meetings, the Board holds weekly briefings each Thursday to review agenda items for consideration at the regular Board meetings every other Monday. These briefings provide an opportunity for staff to review items in detail and answer any questions Board members may have prior to voting.

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

The County Manager is appointed by and serves at the pleasure of the Board of Commissioners. The manager, administrative staff, and all departments must administer the County programs in accordance with the policies and annual budget ordinance 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 help create a community, which is safe and healthy, convenient and pleasant to live in, with educational and economic opportunities for everyone. We cooperate with many other public agencies and community organizations in this mission. We provide certain services and functions, which are responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate. We are committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens. To fulfill its mission, Forsyth County provides a broad range of services that include public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education. This report encompasses the County's activities in maintaining these services and includes its financial support to certain separate agencies, boards, and commissions to assist their efforts in serving citizens. Among these are the Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and CenterPoint Human Services.

## **Factors Affecting Financial Condition**

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

Forsyth County, with a 2013 State demographer certified population estimate of 360,471 and a workforce of more than 175,000 plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2015 was 5.1%. The County's per capita income is \$26,014.

## **Major Initiatives**

Although the economic rebound for the area has been slower than that of our counterparts in Wake and Mecklenburg counties, modest and conservative projections for continuing recovery have proved to be correct. Although over the past six or seven years the County has not expanded existing services or initiated new programs without a committed revenue source, continued efforts at right-sizing, re-organizing, and re-engineering work processes, and other cost control efforts have provided a some easing of

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## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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budgetary pressures. The County expects to continue to focus on these types of efforts as it seeks to implement innovative strategies and systems throughout the organization.

Forsyth County continues to transition from strict manufacturing and agriculture to a more balanced economy with growth in the medical, medical research, manufacturing and services sectors. Projects such as the construction of a new Veteran's Administration hospital in Kernersville, continued development in the Research Park in downtown Winston-Salem, and economic development projects by Caterpillar and Herbalife along with expansion projects by Inmar and Deere-Hitachi reflect the diversity that the County seeks.

### **FY2015-2016 Recommended Budget**

The FY2015-2016 budget maintains its focus on Board of Commissioner policies which form the fiscal foundation of the County: 1) the amended debt ceiling capping annual debt service to 18% of annual appropriations, 2) an amended fund balance policy with a new (and lower) required fund balance percentage of 14%, 3) the Education Debt Leveling Plans which increased taxes one time for the life of \$337.15 million of School and Community College debt, and 4) the School funding formula which uses economic indicators and enrollment data to determine the growth in recommended School funding. Additionally, the capital maintenance plans for general County projects, Schools and community college utilizing two-thirds bonds every other year provides resources to keep facilities safe, sound, and usable and allow for maintenance planning over the life of the facilities are factored into the recommended budget.

The County provides all of its statutory services and a variety of services, which, though not required, 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 can be adopted. 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. A synopsis of the other minor funds is found at the end of the overview.

The FY2015-2016 Recommended General Fund budget reflects a fiscal position two years after a revaluation year which did not result in typical tax base growth. Normally after a revaluation, it is anticipated that for at least the two subsequent years growth between 2% - 4% would be realized in the tax base. The good news is that the tax base estimate reflects improvement over the FY2015 tax base and, as a result, the total estimated taxable value for FY2016 is \$813 million, or 2.6% higher than the base used in calculating current year revenue.

The FY2015-2016 Recommended General Fund budget is \$412,911,452, an increase of \$7,804,083, or 1.9% over the FY2015 budget. The Recommended budget reflects a new tax rate of 72.83¢ per \$100 valuation, an increase of 1.15¢ over the current year rate of 71.68¢.

Of the recommended tax rate, 4.51¢ is designated for the 2006 and 2008 Education Debt Leveling Plans (EDLP) created to level the debt service for Education General Obligation Bonds approved in November 2006 and November 2008 and 0.7¢ considered for a Library Debt Leveling Plan to offset the debt service on bonds approved in November 2010.

<i>FY2015-2016 Recommended Budget</i>	<i>\$412,911,452</i>
<i>FY2014-2015 Adopted Budget</i>	<i><u>\$405,107,369</u></i>
<i>Budget-to-Budget \$ Change</i>	<i><u>+\$7,804,083</u></i>
<i>Budget-to-Budget % Change</i>	<i>+1.9%</i>



# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

## Summary of FY2015-2016 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. Unlike prior fiscal years in which the focus was on the Continuation budget, the Manager is recommending several alternate service level changes for the upcoming year and these costs are included in the discussion of the affected departments.

Chart 1 provides a glance at the changes in General Fund revenues for FY2016. The data is at the second highest accounting level for the County. As shown in the chart below, Ad Valorem Taxes carry the revenue increase for FY 2016. However, Intergovernmental Revenue and Sales Taxes also provide increases which help lessen the need for a higher recommended tax increase.

The increase in EDLP reserves budgeted for FY2016 underscores the wisdom of establishing the Leveling Plans. If these reserves were not available, once again, Commissioners would be faced with either increasing taxes or eliminating services. Once incurred, debt obligations must be met and the County's taxing authority provides the only consistent revenue source available. The decrease in Other Financing Sources is attributable solely to a lack of transfers from Capital Project Ordinances (CPO) into the General Fund for FY2016.

**Chart 1- Summary of General Fund Revenue Sources**

<u>Total By Revenue Source</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$236,784,383	\$228,644,163	\$8,140,220	3.6%
Debt Service - EDLP Reserves	\$5,058,018	\$2,265,933	\$2,792,085	123.2%
Intergovernmental	\$56,280,201	\$53,681,654	\$2,598,547	4.8%
Sales Taxes	\$59,745,794	\$58,006,460	\$1,739,334	3.0%
Other Revenues	\$12,269,257	\$11,723,531	\$545,726	4.7%
Earnings on Investments	\$428,100	\$355,400	\$72,700	20.5%
Other Taxes	\$855,000	\$870,970	(\$15,970)	-1.8%
Licenses & Permits	\$829,084	\$855,737	(\$26,653)	-3.1%
Charges for Services	\$24,280,475	\$24,638,199	(\$357,724)	-1.5%
Debt Service - Lottery Proceeds	\$3,731,269	\$4,833,087	(\$1,101,818)	-22.8%
Other Financing Sources	\$1,712,540	\$3,908,232	(\$2,195,692)	-56.2%
Fund Balance	\$10,937,331	\$15,324,003	(\$4,386,672)	-28.6%
<b>Total Changes</b>	<b><u>\$412,911,452</u></b>	<b><u>\$405,107,369</u></b>	<b><u>\$7,804,083</u></b>	<b><u>1.9%</u></b>

Chart 2 provides a look at General Fund expenditure changes. The FY2015-2016 Recommended budget continues to with Personal Services reflects an increase due to annualizing current year employee performance appraisals, an increase in employee health benefit costs of 10%, and FY 2016 performance adjustments at an average of 2.58%. The range for performance adjustments is 1.0%-4.0% with an average rating of 3.1. Included in the performance adjustment package is an accelerator of up to 50% of an employee's performance adjustment up to market IF he/she falls below the market reference point. Compensation adjustments for FY2016 are \$317,100 higher than the adjustments for FY2015. In addition, the County budgets 100% of the salary costs for positions although there will be vacancies during the year. These vacancies are captured through a negative budget for "Salary Savings". For FY2016, the negative amount included in Salary Savings is \$58,706 less than FY2015 which also increased net county dollars over current year.

The increase in Contingency is skewed because of the inclusion of several "enhanced" contingency items that may or may not occur in FY2016, including funds for possible increases in personal services related costs for Forsyth Technical Community College, possible increases in fees related to the Medical Examiner, potential costs for EMS Medical supplies exceeding budget, a potential

## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

transportation bond referendum proposed by the Governor, and potential new employees in the Department of Social Services in the event the State expands Medicaid.

The decrease in Transfers Out is due to the one-time \$3.6 million transfer to the 2014 FTCC Carolina Hall Renovation project approved in the FY2015 Adopted Budget for the expansion of the College's manufacturing program space.

Chart 2 - Summary of FY2016 General Fund Expenditure Changes

<u>Expenditure Category</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	\$126,736,766	\$131,159,312	\$4,422,546	3.5%
Professional & Technical Services	\$7,737,749	\$8,263,065	\$525,316	6.8%
Purchased Property Services	\$5,089,218	\$5,500,849	\$411,631	8.1%
Other Purchased Services	\$11,223,936	\$11,946,529	\$722,593	6.4%
Travel	\$765,727	\$818,459	\$52,732	6.9%
Materials and Supplies	\$17,293,910	\$16,555,736	(\$738,174)	-4.3%
Other Operating Costs	\$26,688,506	\$26,734,203	\$45,697	0.2%
Prior Year Encumbrances	\$1,800,000	\$2,000,000	\$200,000	11.1%
Contingency	\$1,095,023	\$4,235,349	\$3,140,326	286.8%
Property	\$655,729	\$1,055,973	\$400,244	61.0%
Debt Service	\$64,330,508	\$61,479,297	(\$2,851,211)	-4.4%
Payments to Other Agencies	\$134,860,462	\$139,788,555	\$4,928,093	3.7%
Transfers Out	\$6,829,835	\$3,374,125	(\$3,455,710)	-50.6%
<b>Total Changes</b>	<b><u>\$405,107,369</u></b>	<b><u>\$412,911,452</u></b>	<b><u>\$7,804,083</u></b>	<b>-</b>

### REVENUE CHANGES

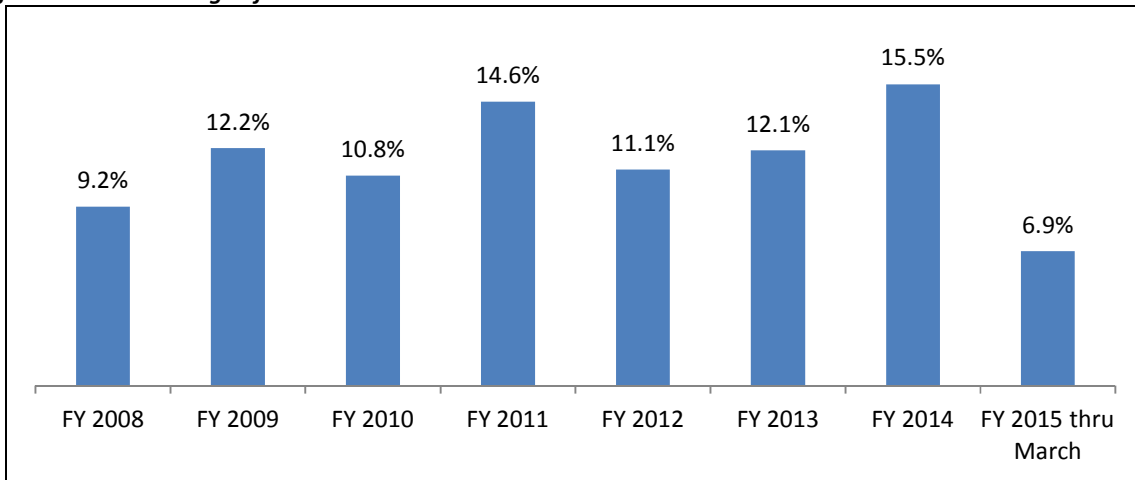
#### Sales Taxes

- 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 the State of North Carolina. The total sales tax levied for these three Articles is 2%. For FY2016, the consensus revenue projections at the State were revised to reflect statewide growth of 3-4% for Sales Taxes with local economic factors important in considering local projections. The County's FY2016 projections closely reflect the consensus forecast and place a higher weight on refunds moving back into the 10%-12% range.
- The Sales Taxes estimate for FY2016 is conservative for several reasons: 1) actual sales tax collections have not met projections for either FY2013 or FY2014; 2) projections for FY2015 are well above what was budgeted due to an expanded sales tax base, Amazon collecting sales taxes for North Carolina purchases and more importantly the lack of refunds to non-profits; and 3) there are several bills in the State General Assembly that would significantly impact the revenue receives from these Articles any of the bills are enacted as written.
- For FY2016, Sales Taxes are estimated to account for 14.5% of total General Fund revenues. Over the past several years, Sales Taxes have increased as a percentage of the total General Fund revenues.

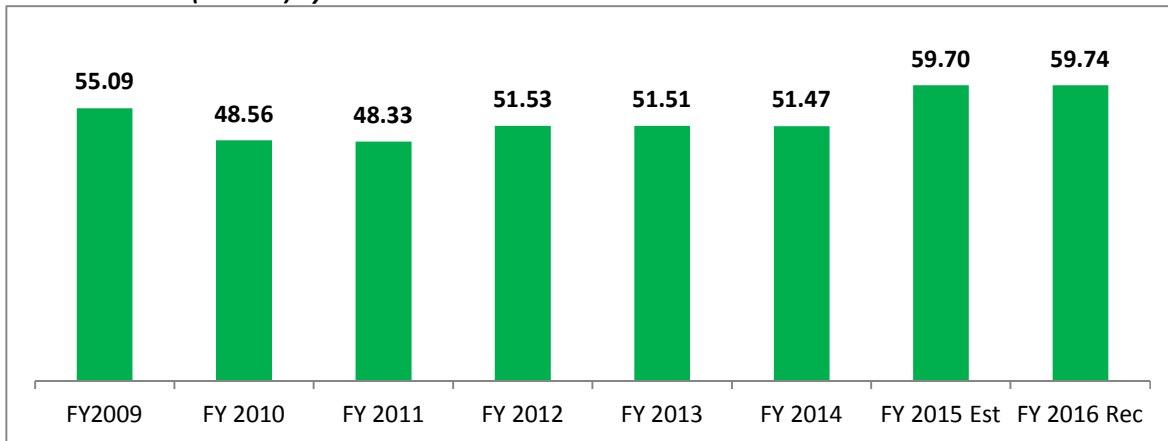
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 3 below reflects Sales Tax Refunds as a Percentage of Gross Collections and Chart 4 shows Sales Tax Revenue by fiscal year .

**Chart 3 - Refunds as a Percentage of Gross Sales Tax Collections**



**Chart 4 - Sales Tax Revenue (millions) by Fiscal Year**



## Ad Valorem Taxes

- Ad Valorem taxes account for 56.5% of the County's General Fund revenue. For the FY2016 budget, the tax base value used in the budget is \$32.494 billion compared to \$31.680 billion used in FY2015.
- The collection percentage for FY2016 is 98.43% compared to 98.05% used in FY2015. The collection rate for FY2016 is the same realized as of June 30, 2014, the most recently completed full year. This is in compliance with the North Carolina General Statute 159-13 (6). The additional collection percentage generates approximately \$866,323 of additional revenue for FY2016.
- Current Year Property Tax revenue is estimated at \$232,934,383. Using the 72.83¢ tax rate, one cent (1¢) on the property tax rate is equivalent to \$3,198,398. Forsyth County's tax rate is technically three (3) different rates: 1) the rate to provide County services; 2) the 2006 Education Debt leveling Plan (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds; and 3) the 2008 EDLP established to pay debt service on \$62.5 million of voter-approved debt. the premise behind the EDLP tax rates is that as debt service for these bond issues are paid down, the applicable EDLP tax rate can be reduced as well. The EDLP funds are discussed more fully in conjunction with Debt Revenue and Lottery Proceeds. The following chart provides a look at the property tax revenue calculation for FY 2016.

## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

**Chart 5 - Property Tax Revenue Calculation**

FY16 Tax Base Values - 5/1/14	\$32,494,134,145
Total Property Tax Levy 2015-2016	\$236,654,751
Total Property Tax Levy @ 98.43%	\$232,934,383
Tax Rate to Produce Levy	72.83¢
1¢ Equivalent =	\$3,198,398

- The Recommended FY 2016 tax rate is 72.83 cents per 100 assessed valuation and breaks down:
  - County Services = 68.32¢ including 0.7¢ identified for Library debt leveling
  - 2006 EDLP = 3.3¢
  - 2008 EDLP = 1.21¢

### Education Debt Leveling, Lottery Funds, and Debt Service Revenue

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. Currently, there are two debt leveling plans in place: the 2006 Education Debt Leveling Plan and the 2008 Education Debt Leveling Plan (also referred to as EDLP - pronounced Ed-Lap).
- As mentioned briefly in the Property Tax section above, in order to level the effects of issuing \$250 million School bonds and \$25 million community college bonds authorized in the November 2006 referendum, the Board of Commissioners voted to increase the property tax rate by 3¢ and dedicate the proceeds from the State Education Lottery to pay the annual debt service on these bonds. Similarly, in Fiscal Year 2010, the Commissioners voted to include an additional 1.1¢ tax increase over the revenue neutral rate to fund a \$62 million educational facilities bond authorization approved in the November 2008 referendum. To maintain the integrity of the plans, both plans were adjusted to revenue neutral in FY2014 and are now 3.3¢ for the 2006 EDLP and 1.1¢ for the 2008 EDLP.
- The effect of these plans has been especially significant during the past several years as the recession took hold and as the General Assembly took 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 2006 EDLP rate was projected to have the potential to be reduced after approximately ten years from its creation. However, with interest rates plummeting, the tax base stalling, and \$3 -\$4 million in lottery proceeds not coming to the County as anticipated, it will take longer before the 3.3¢ rate for the 2006 EDLP can be reduced.
- Both 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, lottery formula changes by the General Assembly have lowered the allocations and in FY2016, we anticipate receiving \$3.7 million in lottery funds. If lottery funds were distributed based on the statutory allocation, the County would be projected to receive over \$7 million annually.

### Fund Balance Appropriated

- The Board of Commissioners has a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$10.9 million) and 2) Debt (\$5.3 million). Non-departmental fund balance appropriated equals 3.6% of expenditures.
- 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. Without the EDLP plans in place over the last few years, the County would have been in a position to raise taxes each year to pay for the debt service on the two voter-approved education bonds or would have been required to further diminish programs to its citizens, especially in the context of the recession from 2009 through 2012.
- Fund balance appropriated in Non-departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY2016 Recommended Budget, Unreserved Fund Balance appropriated decreases by \$433,000. Without

## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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the designated \$1.431m appropriated for School Technology, the decrease in appropriated fund balance would be closer to \$2 million for FY2016.

- The FY2015 budget included \$3.924 million in appropriated Reserved Fund Balance which essentially diminished all available reserved fund balance used for Economic Development purposes. The Board did approve a resolution directing the Chief Financial Officer to reserve the reimbursable grant provided to CenterPoint Human Services during its transition to a Managed Care Organization. As stated previously, the FY2015 budget appropriated \$3.6 million of reserved fund balance to Forsyth Technical Community College for renovations to Carolina Hall which houses the college's advanced manufacturing programs. The reserved fund balance was the remainder of an economic development incentive deal claw-back provision.

### EXPENDITURE CHANGES

#### Employee Compensation Adjustment

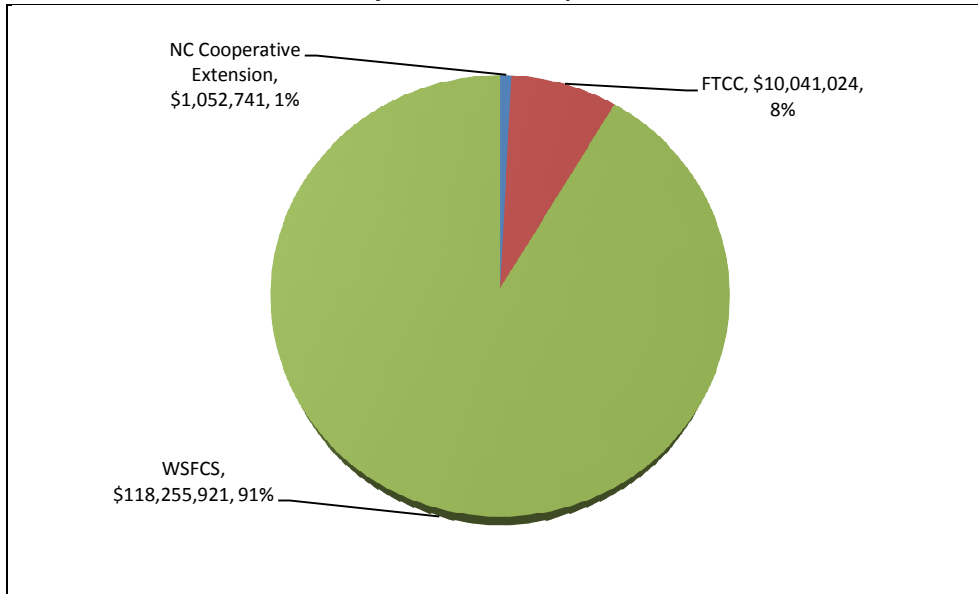
- *Employee Benefits*
    - Health and Dental costs are projected to increase by 10% for FY 2016. Retirees are able to remain on the County's health plan and are treated like an employee until they reach the age of 65. Revenue shown reflects the employee share paid by the Retirees.
    - Employee Longevity remains at the reduced level set back in FY2013. 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 2.58%, with a range of 1% - 4%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. The percentage is applied to the market rate of an employee's position class. For those employees with acceptable performance ratings and who are below their market reference point (MRP), an accelerator factor is added onto their performance increase up to 50% of the performance review increase. The factor would not be applicable for employees who are beyond the market reference point and if an employee is close the market reference point, the accelerator factor would only be the percentage that would get that employee to the MRP. The accelerator is an attempt to address compression issues that have arisen over the past few years due to smaller pay adjustments being allocated. The total budgeted amount for Performance Adjustments and the Accelerator plus benefits is \$1,767,010.
  - *401k for Non-Law Enforcement Employees*
    - To address competitiveness issues, the County Manager is recommending a 2.5% 401k contribution for all non-law enforcement employees. Currently, only sworn law enforcement employees receive a statutorily required 5% 401k contribution. With increasing turnover and the need to retain a quality workforce, the one benefit lacking in the County's benefits package is a 401k contribution. This contribution would be provided to employees whether or not they contribute. When reviewing and comparing the County's benefits package and comparing it to counties across the State, it was determined that 54 out of 100 counties offer 401k contributions to their employees. As previously stated, the 2.5% contribution would not apply to sworn law enforcement officers because they already receive a 5% contribution in addition to a contribution for separation allowance. The benefits of the 401k plan are numerous and include: the plan is transferrable, accrues interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401k, and it helps employees with retirement planning. The cost of this recommendation is \$1,924,380.
  - *Holiday Leave Policy*
    - The proposed budget includes the County Manager's recommendation to pay out accrued holiday leave and simply pay employees required to work on County holidays for the holiday and avoid the accrual altogether. Currently, employees required to work on a County holiday accrues that holiday. Because of the difficulty in scheduling the holiday leave, the proposal would simply pay the employee their regular shift plus pay them regular time for the holiday.
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# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

## Education Service Area

- The Education Service Area comprises 31.1%, or \$129,349,686 of the FY 2016 Recommended General Fund budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area.

Chart 6 - Education Service Area = \$129.3m or 31.3% of General Fund Expenditures



- The chart above shows that while the total appropriation for the Education Service Area is \$129,349,686 for FY2016, *North Carolina Cooperative Extension* is a very small portion (less than 1%). There has been a "Strategic Re-visioning" at the State level to refocus the statewide extension service on core areas of agricultural support, food, and youth development (4-H) which impacts several positions. The result is that the State is reducing support for five positions at a cost of \$73,737 plus associated fringe benefits. One of the positions is eliminated in the budget. The net-County impact is only a slight increase of \$6,540 as the County has agreements with other counties and the Town of Kernersville to pick up some of the reduced support from the State.
- Forsyth Technical Community College* is 7.9% of the Service Area. The primary driver of the increase is Phase II of the Old Career Center, accounting for \$384,258 of the \$466,622 increase over FY2015. In addition, \$114,173 is in Contingency in anticipation of possible increases in personnel-related costs in the State budget.
- The *Winston-Salem/Forsyth County School System* makes up 91.3% of the Service Area. The School Funding Formula is the basis for establishing the recommended appropriation. FY2016 will be the fourth year in which the formula is being used.
- The formula results are generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula may result in additional funding for the school system; however, this funding should allow for the school system to generate fund balance for when times are not so good (such as those experienced over the past several years). The essence of the formula suggest 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 but as with all departments, the School System may ask for resources above and beyond the results of the formula but these requests become part of the County's Alternate Service Level requests.
- The actual General Fund expenditures for WSFCS are greater than the \$118.2 million shown in *Chart 6* above. In Debt Service, of the \$61.4 million FY2016 appropriation for annual debt service payments, almost \$41.8 million is directly related to debt associated with school construction bonds issued over the years. By depicting debt service payments for school-related bonds on the same page as the current expense appropriation, a more accurate depiction of the level of support the

## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

County provides to the School System can be seen. While ongoing State and federal reductions continue to impact the School System, a much higher tax increase would be required if the County were to cover these reductions and to backfill State reductions would further blur the line between State and local responsibility for education.

- The Enrollment Factor 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 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding. Excluding debt service, the WSFCS makes up approximately 28.6% of the General Fund budget.
- Per Pupil Spending is used most often when discussing school funding. The FY2015 per pupil expenditure was \$2,131 per pupil based on average daily membership of 53,208 students. The FY2016 budget per pupil spending increases \$40 to \$2,171 per pupil (based on a projected average daily membership of 54,471 students per the North Carolina Department of Public Instruction (NCDPI) forecast). *Graph 1* provides a seven year look at the local spending per pupil for the WSFCS System. From the graph, it is notable that during the seven year period, per pupil funding has remained relatively flat. FY2010 reflects a higher per pupil spending amount but a lower number of students. The FY2016 recommended per pupil spending is slightly less than the FY2010 number but the number of pupils is 5% higher.
- *Chart 7* provides the calculation for the FY2015 School Funding Formula. CM CPO means the Capital Maintenance Capital Project Ordinance. In FY2011, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the project ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds.

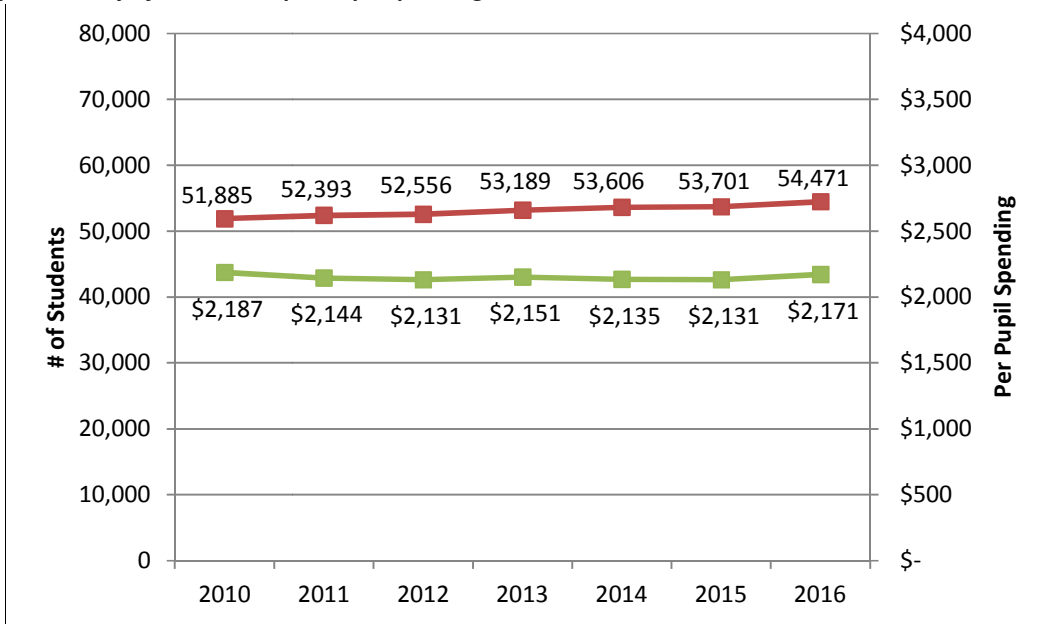
For FY2016, \$1,735,000 of the Schools appropriation will be transferred to the 2014 Capital Maintenance Project Ordinance to continue this agreement. New capital project ordinances are created every other year and a new Capital Maintenance CPO will be created in FY2017 and any residual equity in the 2014 CPO will be transferred to the new project ordinance.

**Chart 7 - FY2016 WSFC School Funding Formula**

	FY 2016 Formula
<b>Current Expense - FY15</b>	<b>\$108,020,219</b>
<b>Capital Outlay</b>	<b>\$5,730,636</b>
<b>Subtotal</b>	<b>\$113,750,855</b>
<b>Less Transfer to CM CPO</b>	<b>(\$1,735,000)</b>
<b>Total - Base Starting Point for Schools</b>	<b>\$112,015,855</b>
<b>Factors</b>	
<b>Enrollment Factor (From Dept of Public Instruction)</b>	<b>1.43%</b>
<b>40% of Budget</b>	<b>\$44,806,342</b>
<b>Enrollment Factor \$ +/-</b>	<b>\$642,463</b>
<b>Resource Factor</b>	<b>3.45%</b>
<b>Resource Factor \$ +/-</b>	<b>\$3,862,603</b>
<b>Transfer to Capital Maintenance CPO</b>	<b>\$1,735,000</b>
<b>FY16 Budget = Current Expense+Enrollment Factor+Resource Factor+Tfr to CM CPO</b>	
<b>\$112,015,855+642,463+3,862,603+1,735,000 = \$118,255,921</b>	

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

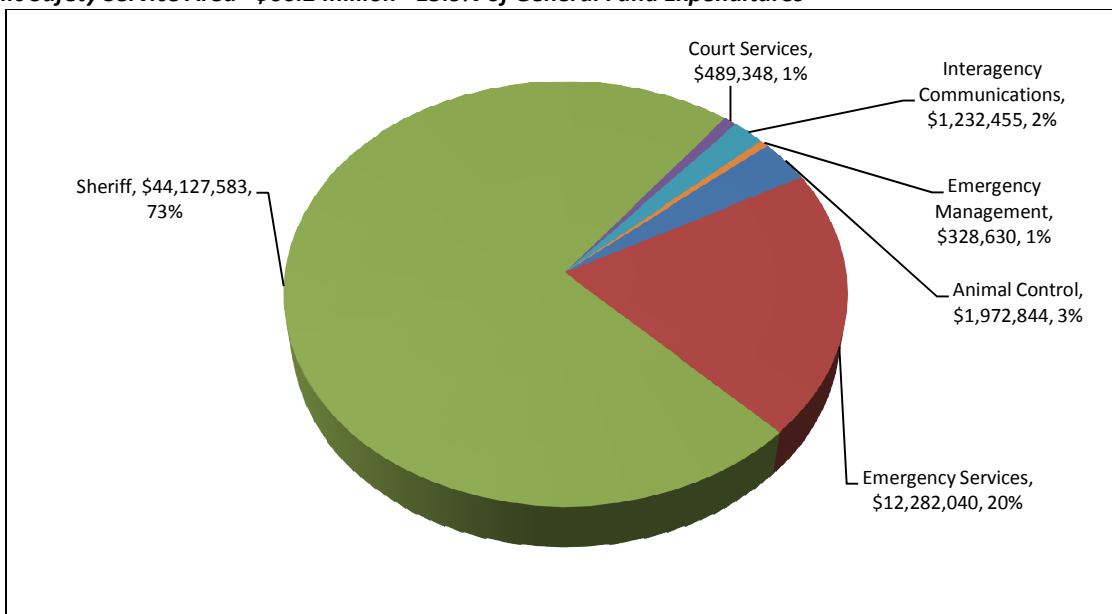
**Graph 1- Seven-year History of Total Local per Pupil Spending**



**Public Safety Service Area**

- One of the goals of the County is to provide a safe community for the public. Each of the departments within this service area plays a key role in the County meeting this objective. However, continued slow economic recovery has not allowed the County to add new services or many additional resources to enhance current programs within the departments.
- The Public Safety Service Area includes: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Recommended budget for this service area is 15.9% of the General Fund budget or \$66,194,792.

**Chart 8 - Public Safety Service Area - \$66.2 million - 15.9% of General Fund Expenditures**





# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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## Emergency Services

- The Emergency Services department consists of Fire, Emergency Medical Services, and 911 Communications.
- Emergency Services' requested several Alternate Service Levels including: 1) Mobile Integrated Healthcare Pilot Program (Community Paramedicine) where specially-trained Paramedics would provide house calls to frequent users of emergency departments to reduce unnecessary trips to the hospitals and decrease the inefficient and unnecessary use of the ambulance units. A detailed program description for this request as well as the other ASL requests for Emergency Services can be found in the Alternate Service Level Section in the Appendices. The County Manager's Recommended budget includes \$300,000 to provide a mini-Paramedicine program. The number of positions the funding will allow the department to hire is to be determined. However, given that the staff will more than likely be seasoned preceptors, the funding may only fund 3 - 4 positions.
- There are no other Alternate Service Levels included in the Manager's Recommended FY2016 budget for Emergency Services, although there are requests for additional firefighters, paramedics, and dispatchers included in the Alternate Service Level section of the budget.
- Factoring out the \$300,000 recommended for the Mobile Integrated Healthcare Pilot project, the actual net-County dollar increase for Emergency Services is only up \$90,770, or 1.69% which includes the 10% increase in employee health costs and annualized performance adjustments.

## Sheriff's Office

- The Sheriff's Office requested a total of 69 full time positions including: 24 Detention Officers, 16 Patrol Deputies, 4 Criminal Investigations Unit Investigators, 6 Narcotics Investigators, 3 Court Security Deputies, 2 Transportation Deputies, 2 Senior Office Assistants in Records & Permits, 2 Telecommunicators, 4 Civil & Execution Deputies for a Warrant Squad, 2 Triad FBI Task Force Investigators, 1 Senior office Assistant for Administration, 1 Victim Services Specialist, 1 Public Information Officer, and 1 Audio-Visual Technician. These positions are a part of the Alternate Service Level section. The recommended budget includes \$1,225,000 to fund positions for Patrol (\$800,000), Detention (\$300,000), and Court Security (\$125,000). While the funding will not fully provide all of the Patrol, Detention, and Court Security positions, it will provide some level of support.
- During FY 2016, there will be additional construction at the Public Safety Center to renovate space for Probation and Parole offices, Emergency Management, and to potentially move the County's 911 Center into space next to the Sheriff's Communications Center. A grant was submitted to the NC 911 Board for assistance with moving the 911 Center into the Public Safety Center and we await the 911 Board's decision on the grant application. If approved, the space up-fit will take place and the old 911 facility will become the County's backup PSAP as required by the 911 Board at the State. It is proposed that Forsyth Technical Community College operate the backup facility as a training program for telecommunicators to help in producing an available pool of applicants familiar with the equipment and operating systems employed by emergency services and law enforcement agencies in the vicinity.
- The Detention Center currently has a Daily inmate population of 760 as of April 2015. This is an a decrease compared to April 2014 and for the fiscal year to date, inmate population is down compared to FY2014 almost 5%. The Sheriff requested 24 Detention Officer positions to open permanently open the final floor available in the facility. The Manager's recommended budget includes funding of \$300,000 for the Detention Center. The proposed funding would allow for the addition of 5 Detention officers.

## Animal Control

- This department will be subject of a study group to identify possible improvements in the delivery of Animal Control services with a potential shift of cruelty/neglect cases shifting to the Sheriff's Office. There are no changes in the Animal Patrol division related to a potential shift and the County Manager is looking at a phased in approach because other law enforcement agencies have to be a part of the discussions to establish protocols and workflow.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

- A second workgroup will determine the most cost effective method to handle animal licensing transactions. The Animal Control Director requested over \$100,000 in the FY2016 budget to outsource the function. The County Manager is not recommending these funds and instead is proposing a management initiative to look at alternatives including adding the licensing fee to property tax bills.

### Interagency Communications

- Interagency Communications is responsible for managing and maintaining the County's 800 MHz radio system. There is a slight increase in net-County dollars due to revenue lost from the City of Winston-Salem due to less maintenance being performed on their equipment.

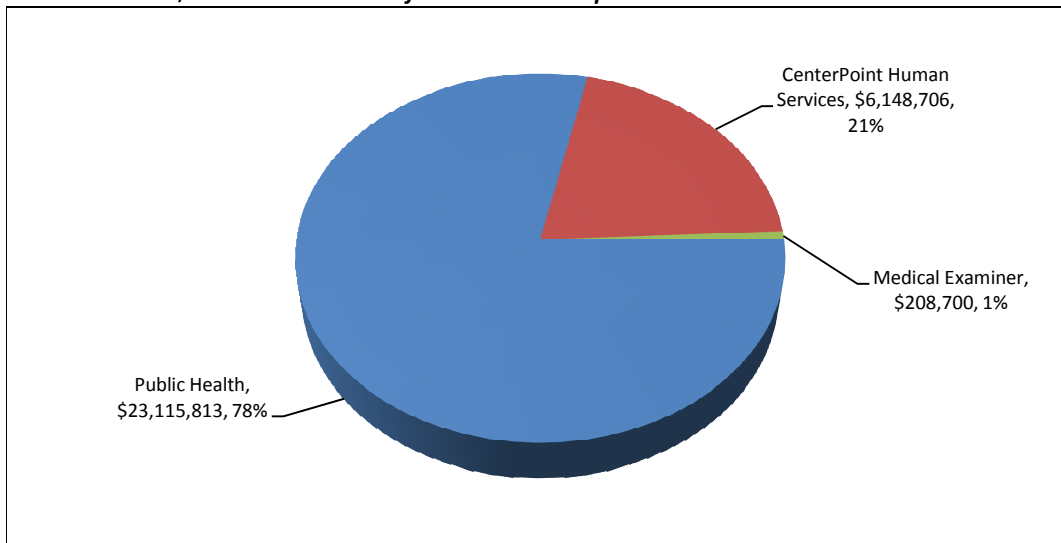
### Court Services

- Court Services is decreased significantly and as such not all programs are funded for the entirety of FY 2016. There is an Alternate Service Level request to fully fund the entire program. The Recommended Budget does include \$150,000 to assist with the continuation of these programs. While it does not fully fund the Alternate Service Level request, the Recommended Budget should allow these programs to remain operational.

### Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and CenterPoint Human Services. This service area makes up 7.1%, or \$29,473,219 of the FY 2016 Recommended Budget.

**Chart 9 - Health Services Area - \$29.4 million - 7.1% of General Fund Expenditures**



### Medical Examiner

- There is an increase in the Recommended budget for Medical Examiner based on historical expenditures. In the Governor's budget, there is a more significant increase proposed. The Governor's budget increases fees from \$1,250 to \$1,750 for autopsies and from \$100 to \$250 for exams. Additional funds have been budgeted in general Contingency in the event the proposed fee increase is included in the adopted State budget.

### Public Health

- The decrease in expenditures is related to the elimination of the Carolina Access program. Also Pharmacy inventory expenditures more adequately reflect historical patterns. The Manager's recommended budget includes the department's Alternate Service Level request for 2 FT School Health nurse positions to address the nurse to student ratio. In the current year estimate, 14 positions are eliminated due to loss of funding or the inability to hire and retain positions to operate within the program areas. Specifically several positions related to the Carolina Access program were eliminated with all of

## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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those positions being vacant. No employee was impacted by the elimination of the positions. While the positions were eliminated, the revenue associated with the positions will also not be realized.

- The current year estimated revenue will also reflect over \$2 million of deferred revenue from the Medicaid Cost Settlement that was not received until after the fiscal year closed.

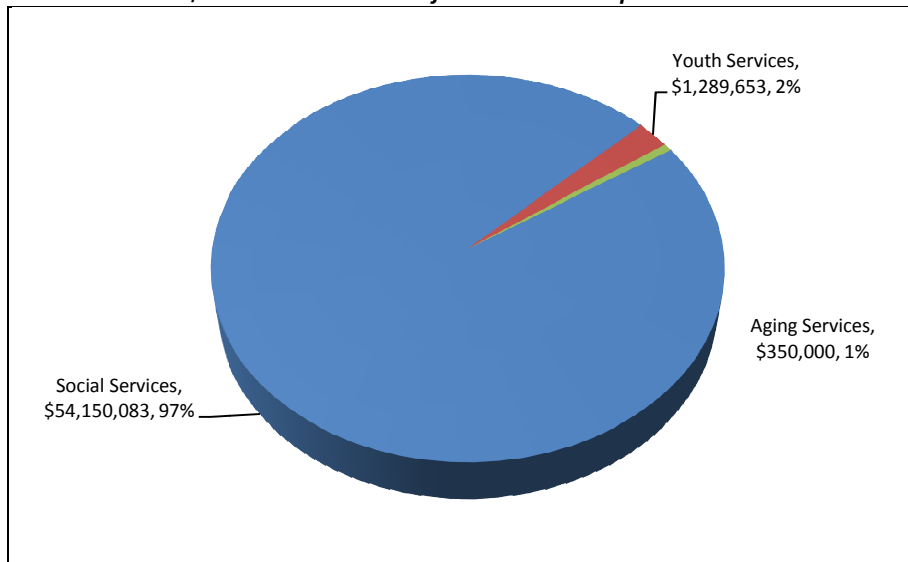
### CenterPoint Human Services

- The CenterPoint Human Services budget remains flat for FY 2016. The agency continues to discuss possible merger with other MCOs to position themselves for any changes at the State level. The State has said that the plan is to reduce the number of Managed Care Organizations and merger is one way to navigate this potential change.

### Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area makes up 13.7% of the FY 2016 Recommended Budget, or \$55,789,736. The Department of Social Services (DSS) makes up the vast majority of this service area.

**Chart 10 - Social Services Service Area - \$55.8 million - 13.7% of General Fund Expenditures**



### Social Services

- Expenditures are increasing in FY 2016, but net County dollars are decreasing due to increased revenue through reimbursements.
- Adding 20 full time Income Maintenance Case Worker positions for Medicaid/NCFAST applications processing. 2 full time Social Worker positions for the Adult Services division for Adult Guardianships due to an increase in caseloads and the more intensive case management being provided.

### Aging Services

- Aging Services consists of the County's appropriation for the Senior Services agency Meals-on-Wheels program. For FY 2016, Senior Services and the Shepherd Center submitted requests for additional County funds which are discussed in the Alternate Service Level section of the Appendices.
- Also under the Aging Services are the pass-through funds for the Rural Operating Assistance Program (ROAP) grant funds for Elderly and Disabled Transportation services. These funds are passed-through to the Winston-Salem Transit Authority.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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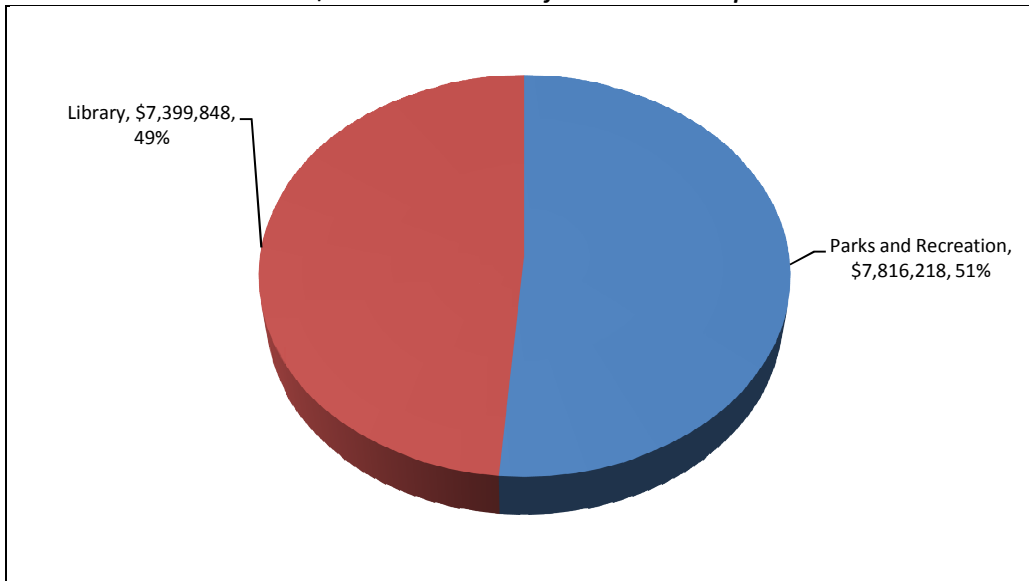
## Youth Services

- Youth Services is the County's youth detention facility. This is not a mandated service and as such, the Board of Commissioners decided in FY 2015 to phase out of providing this service. A lease agreement has been executed for the Youth Detention Center with the State. The NC Department of Juvenile Justice has issued a Request for Proposals for programming at the facility with plans to be operational on July 1, 2015. Due to the uncertainty of this date, the Recommended Budget includes three months of funding for the Forsyth County Juvenile Detention facility.

## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks and Recreation. This service area makes up 3.8% of the FY 2016 Recommended General Fund budget.

**Chart 11 - Culture & Recreation Service Area - \$15.2 million - 3.8% of General Fund Expenditures**



## Public Library System

- The key development with the Library System is the replacement/renovations of the new Central, Clemmons, and Kernersville branch libraries. Bonds were issued in November 2014 to begin the Central library construction as well as the design and planning of the other branches.
- The FY 2016 Recommended Budget for the Library System is relatively flat. The logic behind this tactic is to smooth the budget costs during the transition rather than lowering expenditures significantly for a year or two and then having to ramp back up once construction is complete.

Staff at the Central Branch has been transferred to other branch location and vacant positions have been held open. Library Administration has been relocated at the Government Center as the construction phase of the Central Library has started.

## Parks and Recreation

- Expenditures are slightly down due to the elimination of three (3) Golf Maintenance positions. These positions were vacant for a long period of time and the Consultant brought into operate the Golf courses recommended the elimination. There is a continued effort to keep golf at breakeven or slightly better. Consultant will remain on contract through FY 2016.

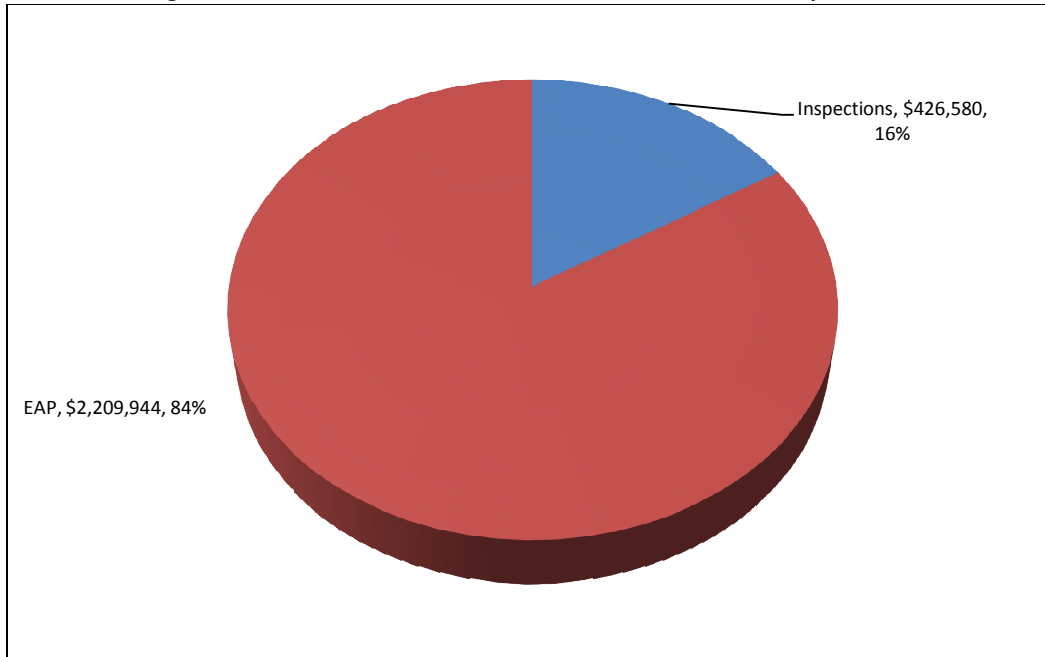
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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## Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections department.

**Chart 12 - Environmental Management Service Area - \$2.6million - 0.6% of General Fund Expenditures**



### **Environmental Assistance and Protection**

- Environmental Assistance and Protection is increasing slightly due to Personal Services increases. Other increases are necessary to keep Maintenance of Effort in place.
- There is a slight decrease in revenue received from Piedmont Area Regional Transportation.

### **Inspections**

- Inspections is a joint City/County department administered by the City of Winston-Salem through a 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.

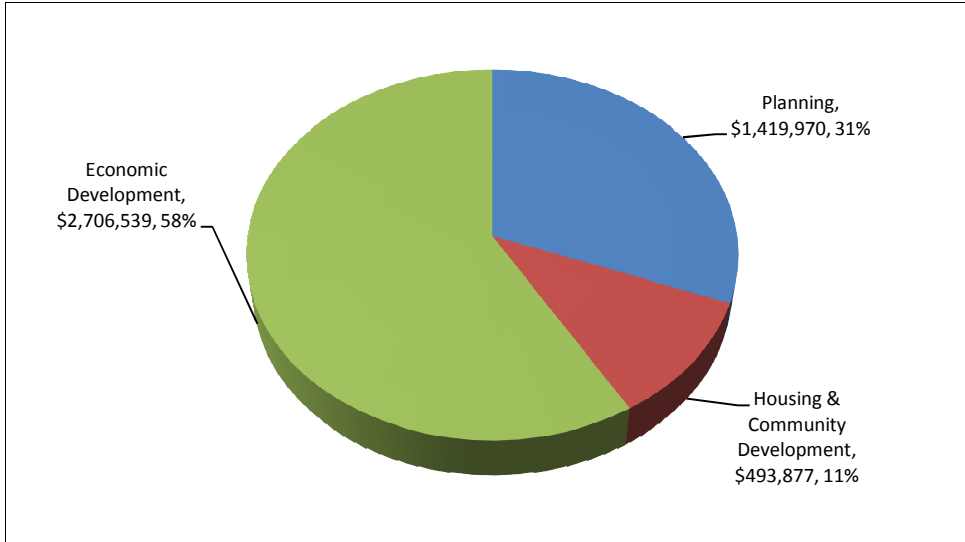
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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## **Community & Economic Development Service Area**

The Community & Economic Development Area consists of the Economic Development, Housing & Community Development, and Planning departments. This service area makes up 1.1% of General Fund expenditures in the FY 2016 Recommended budget.

**Chart 13 - Community & Economic Development - \$4.6 million - 1.1% of General Fund Expenditures**



### **Economic Development**

- Economic Development comprises County contributions for incentive payments and local agencies that provide economic development marketing services for the County. These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc., the Film Commission, and the Kernersville Chamber of Commerce. There were several requests for increased funding which can be found in the Alternate Service Level document. None of the requests are included in the FY 2016 Recommended budget.
- For FY 2016, there is an increase in expenditures as a result of several new incentive payments for Pepsi, Piedmont Propulsion, Deere-Hitachi, and Inmar.

### **Housing & Community Development**

- There is a slight increase in expenditures for Housing and Community Development primarily due to increased Personal Services costs due to increase in Health and Dental costs.

### **Planning**

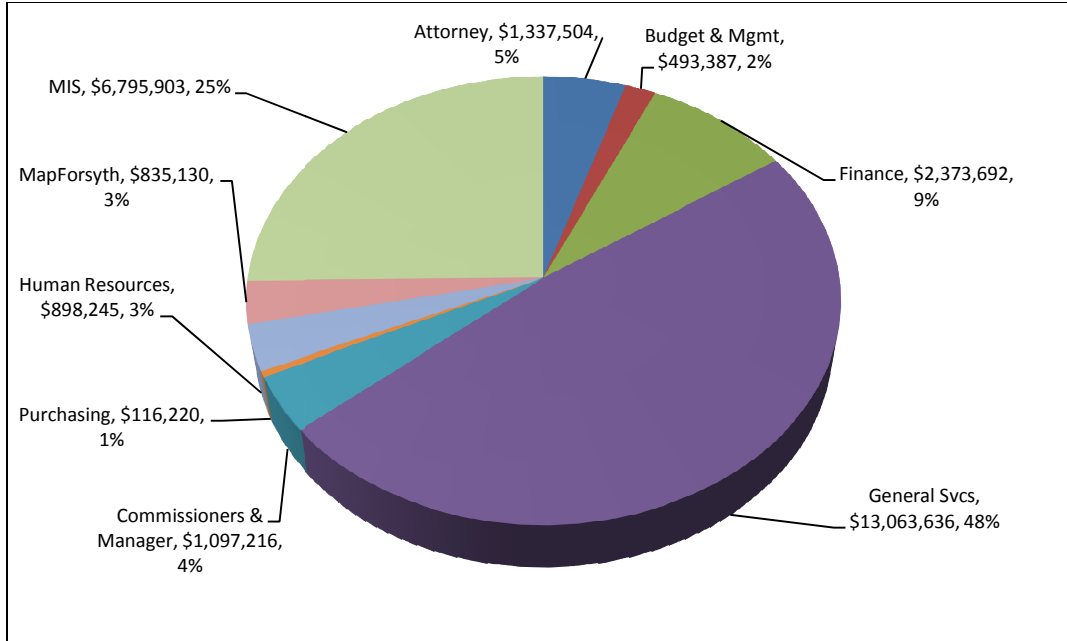
- There is a slight decrease in expenditures for Planning. This is a joint City/County department administered by the City of Winston-Salem through a City/County Cooperative Financing Agreement.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

## 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 6.6% of the FY 2016 Recommended Budget.

Chart 14 - Administration & Support Service Area - \$27.0million - 6.6% of General Fund Expenditures



### Management Information Systems (MIS)

- MIS has undergone significant changes over the last few years and is now essentially two divisions - Technology Services and Application Solutions. Expenditures for MIS are up slightly, primarily driven by Operating Costs with increased expenditures in Small Equipment.

### Finance

- Increase in expenditures is related to annualized performance increases in Personal Services.
- Brokerage contract for Employee Benefits is increasing.

### County Commissioners/Manager

- Slight increase in expenditures primarily attributable to annualized performance increases and increase in fringe benefits.

### General Services

- Relatively flat budget to budget. \$55,000 for Capital Repair Plan budgeted in General Fund due to change in capitalizing expenditures. Gasoline is reduced by \$200,000 from FY 2015.

### MapForsyth

- This department is new for FY 2016, but most of the costs for this department were included in Tax Administration and MIS in FY 2015.
- Revenue from City of Winston-Salem will offset approximately 50% of costs for this department in future years.

### Attorney

- Annualized performance adjustments and increased benefit costs are primary reason for increase in expenditures.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

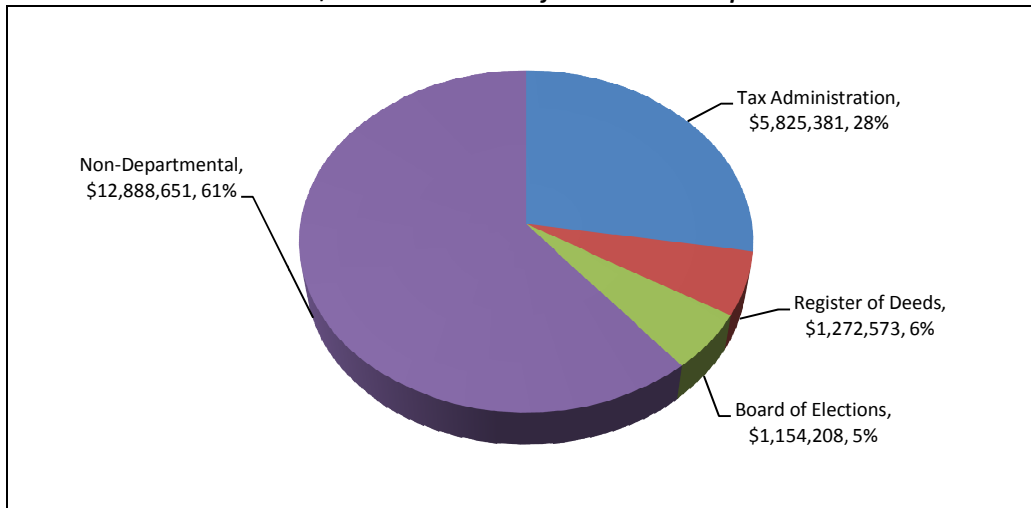
## Human Resources

- Very small increase in expenditures for FY 2016. \$20,000 added to Other Contractual Services for added temporary help.

## General Government Service Area

The General Government Service Area is comprised of the following departments: Non-departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises 4.6% of the FY 2016 Recommended Budget.

**Chart 15 - General Government Service Area - \$21.1million - 5.1% of General Fund Expenditures**



## Board of Elections

- For FY 2016, there are municipal elections in November 2015 and possibly three elections in 2016 - a Presidential Primary in March; a Statewide General Primary in May; and a potential runoff for the Presidential and Statewide primaries. There is also the possibility that the November 2015 election may include the Governor's requested Transportation bond. This would require an additional \$150,000 which has been placed in Contingency.

## Tax Administration

- Expenditures are decreasing in FY 2016 in part due to shift of positions from Tax to MapForsyth.

## Non-Departmental

- This is a catchall department for which county-wide expenses and revenue not related to any one particular department is accounted.
- Retiree Hospitalization is projected at current year.
- An offset for Salary Savings or salary slippage is also included in Non-departmental. For FY 2016, Salary Savings are budgeted at \$2,500,000. Salaries are budgeted at 100% although it is known that some positions will be vacant at some point throughout the year.



## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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### Community Grant Service Area

The Special Appropriations Service Area was comprised of community agencies to which the County provided a grant. In FY2014, the Board of Commissioners voted to shift the funding for these agency contracts to appropriate County departments.

Senior Services was placed in a new cost center called Aging Services and a review was conducted to determine if other potential costs in Social Services could be placed in Aging Services.

In FY2015, all other community funded agencies' agreements were placed in Other Contractual Services within several departments and the departments decided whether it was appropriate to continue funding these programs through service contracts if there was no duplication of effort.

- DSS received five former Special Appropriations (HARRY Veteran's Services, NW Child Development, Battered Women's Shelter, TransAid, and Exchange/SCAN)
- Budget & Management received funding for the Forsyth Futures contract. This contract was not renewed.
- Youth Services received Juvenile Crime Prevention Council Program Administration. This will be shifted to Social Services once Youth Services is phased out.
- Aging Services received Senior Services and TransAid (Rural Operating Assistance Program fund for Elderly/Disabled).
- CenterPoint received the Enrichment Center. This contract was not renewed.
- WSFCS received Communities in Schools. This contract was not renewed.
- Housing & Community Development received three former Special Appropriations (Experiment in Self Reliance, United Way - 10 Year Plan to End Homelessness, and Neighbors for Better Neighborhoods). All of these agencies are still provided service contracts for specific deliverables.
- Parks and Recreation received SciWorks.
- The Alternate Service Level section includes several new agency requests and the total of those requests are \$1,403,000. The agencies seeking County funding are provided in the following chart. None of the requests are a part of the Manager's recommended budget.

Agency	Request	Purpose
Old Salem	\$75,000	Operating support
Arts Council	\$300,000	Operating support
Arts Council	\$500,000	Assistance in purchasing a building
Forsyth Humane Society	\$250,000	Capital Campaign
National Black Theatre Festival	\$50,000	Operating support
Community Care Center	\$100,000	Operating support, loss of KBR funding
SciWorks	\$30,000	Aviation camp
Old Salem	\$48,000	Allows all 8th Graders in WSFCS to attend Old Salem
Communities in Schools	\$50,000	Operating support
	\$1,403,000	

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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## Summary

The Recommended FY2016 budget reflects resource growth on the revenue side and responsible delivery of County services on the expenditure side. To see how things change from one year to another, a look at the rankings for the top County dollar increases and decreases can be of benefit.

### *Top Ten County Dollar Change*

<b>Top 10 County Dollar Increases</b> <u>Department</u>	<b>FY2015 to FY2016</b>	
	<u>\$ Change</u>	<u>% Change</u>
WSFC Schools	4,505,066	3.96%
Sheriff	2,843,548	8.08%
Economic Development	624,544	30.44%
Forsyth Tech Community College	538,618	5.67%
MapForsyth	432,310	100.00%
Emergency Services	390,770	7.28%
Board of Elections	172,062	18.26%
NC Cooperative Extension	144,913	22.65%
Inspections	117,350	37.95%
MIS	77,982	1.16%

- From the chart above, the top four departments reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live. For the most part, the top 10 County Dollar Increase departments reflect less on "new initiatives and more on the actual cost of doing business.
- The increase for MapForsyth is somewhat misleading because the majority of the costs are programmed into the County's budget, however, these costs were included in other departments - Tax and MIS.
- A detailed discussion on the Winston-Salem/Forsyth County Schools budget has already taken place. However, the increase is driven by the funding formula employed for past four years. While in the past, WSFCS has not seen this increase with the funding formula, it has been noted that when the economy improves, the School System would benefit which is proven in the FY2016 Recommended budget.
- The increase for the Board of Elections is due to the number of elections being administered during FY2016 which will not be reimbursed. The November 2015 municipal elections will provide some reimbursement, however, if the Governor's request for a Transportation Bond is placed on the November ballot, the County will not receive reimbursement from the municipalities holding elections because all precincts will be open.

## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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Top 10 County Dollar Decreases <u>Department</u>	FY2015 to FY2016	
	<u>\$ Change</u>	<u>% Change</u>
Non-Departmental	(2,594,516)	-22.40%
Debt Service	(2,442,863)	-4.63%
Public Health	(589,922)	-7.66%
Tax	(574,112)	-11.60%
Youth Services	(277,696)	-39.84%
Social Services	(213,354)	-1.45%
Register of Deeds	(148,296)	-7.90%
Parks & Recreation	(132,804)	-3.92%
Planning	(52,820)	-3.59%
Emergency Management	(26,960)	-7.58%

- From the top 10 decreases chart above, there are several interesting items that demonstrate the County's healthy financial condition including the decrease in Non-Departmental which is down in part to a reduced reliance on fund balance and the decrease in Debt Service for debt issued are retired.
- Tax Administration is down even considering that many of these costs were simply transferred to MapForsyth. Taking MapForsyth into consideration, Tax Administration is still down over \$100,000.
- Social Services is decreasing which is impressive when considering that DSS is Recommended to add 22FT positions in FY2016, the most positions for any department. However, enhanced federal reimbursements allows for a decrease in Net County Dollars for the department in FY2016.
- The Parks and Recreation decrease due to the elimination of three full time (and vacant) golf technician positions. The management consultant overseeing the Golf Operations for another year recommended that these positions be eliminated and that there would not be a significant loss in customer service or service provision at the golf courses. Since the consultant contract began, the County subsidy for golf is less than it was two years ago.

As with most local governments throughout North Carolina and across the Country, Forsyth County continues to show economic improvement, however, the recovery is much slower than after any other recession.

As reflected in many of the charts and throughout this overview, the FY 2016 budget was developed conservatively but with renewed optimism as well as an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff are to be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The Recommended FY2016 budget outlines how the County will provide services and carry out the mission of making Forsyth County a great place to live, work, and play.

## FUTURE BUDGET PROJECTIONS

	FY 2016	FY 2017	FY 2018
	<u>Recommend</u>	<u>Projection</u>	<u>Projection</u>
<b>Expenditures</b>			(revaluation)
Public Safety	66,194,792	68,070,300	69,999,314
Environmental Management	2,636,524	2,702,437	2,769,998
Health	29,473,219	30,051,114	30,643,457
Social Services	55,789,736	56,653,835	58,041,431
Education	129,349,686	131,410,767	135,553,734
Culture and Recreation	15,216,066	15,596,468	15,986,379
Community & Economic Development	4,620,386	6,377,498	4,367,529
Administration and Support	27,010,933	27,686,206	28,378,361
General Government	21,140,813	21,669,333	23,483,205
Debt Service	61,479,297	58,728,812	56,160,914
<b>Total Expenditures</b>	<b>412,911,452</b>	<b>418,946,771</b>	<b>425,384,322</b>
<b>Revenues</b>			
Public Safety	19,435,362	19,726,892	20,022,796
Environmental Management	964,997	979,472	994,164
Health	16,105,454	16,347,036	16,592,241
Social Services	40,749,764	41,361,010	41,981,426
Education	267,994	267,994	267,994
Culture and Recreation	4,999,909	5,074,908	5,151,031
Community & Economic Development	50,374	50,374	50,374
Administration and Support	1,256,760	1,275,611	1,294,746
General Government	317,866,578	322,649,213	327,815,290
Debt Service	11,214,260	11,214,260	11,214,260
<b>Total Revenues</b>	<b>412,911,452</b>	<b>418,946,771</b>	<b>425,384,322</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	232,934,383	237,593,071	244,720,863
Other Ad Valorem Taxes	3,850,000	3,850,000	3,850,000
Other Taxes	855,000	855,000	855,000
Sales Taxes	59,745,794	61,239,439	62,770,425
Earnings on Investments	425,600	436,240	447,146
Fund Balance Appropriated - non-EDLP	10,937,331	9,500,000	9,500,000
<b>Total Primary County Dollars</b>	<b>308,748,108</b>	<b>313,473,750</b>	<b>322,143,434</b>
<b>Debt Information</b>			
General Fund Proj - No Proposed CIP	412,911,452	418,946,771	425,384,322
Existing Debt \$	61,479,297	58,728,812	56,160,914
<b>Existing Debt as a % of Budget</b>	<b>14.9%</b>	<b>14.0%</b>	<b>13.2%</b>
Proposed CIP - Additional Debt Service	-	296,000	13,252,000
General Fund Proj with Proposed CIP	412,911,452	419,242,771	438,636,322
<b>Existing Debt Service + Proposed CIP - % of Budget</b>	<b>14.9%</b>	<b>14.1%</b>	<b>15.8%</b>

FUTURE BUDGET PROJECTIONS	GENERAL FUND		
	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
<b>Expenditures</b>			
Public Safety	71,983,372	74,024,053	76,122,984
Environmental Management	2,839,248	2,910,229	2,982,985
Health	31,250,608	31,872,938	32,510,827
Social Services	59,463,717	60,921,560	62,415,849
Education	139,831,156	144,247,581	148,807,714
Culture and Recreation	16,386,039	16,795,690	17,215,582
Community & Economic Development	3,950,285	4,011,502	3,993,628
Administration and Support	29,087,821	29,815,016	30,560,391
General Government	23,661,747	23,316,774	23,003,266
Debt Service	53,961,125	51,258,440	49,827,079
<b>Total Expenditures</b>	<b>432,415,118</b>	<b>439,173,783</b>	<b>447,440,305</b>
<b>Revenues</b>			
Public Safety	20,323,138	20,627,985	20,937,405
Environmental Management	1,009,076	1,024,213	1,039,576
Health	16,841,125	17,093,742	17,350,148
Social Services	42,611,147	43,250,314	43,899,069
Education	267,994	267,994	267,994
Culture and Recreation	5,228,297	5,306,721	5,386,322
Community & Economic Development	50,374	50,374	50,374
Administration and Support	1,314,167	1,333,879	1,353,887
General Government	333,555,540	339,004,301	345,941,271
Debt Service	11,214,260	11,214,260	11,214,260
<b>Total Revenues</b>	<b>432,415,118</b>	<b>439,173,783</b>	<b>447,440,306</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	248,391,676	252,117,551	255,899,314
Other Ad Valorem Taxes	3,850,000	3,850,000	3,850,000
Other Taxes	855,000	855,000	855,000
Sales Taxes	64,339,685	65,948,178	67,596,882
Earnings on Investments	458,325	469,783	481,527
Fund Balance Appropriated - non-EDLP	9,500,000	9,500,000	9,500,000
<b>Total Primary County Dollars</b>	<b>327,394,686</b>	<b>332,740,511</b>	<b>338,182,723</b>
<b>Debt Information</b>			
General Fund Proj - No Proposed CIP	432,415,118	439,173,783	447,440,305
Existing Debt \$	53,961,125	51,258,440	49,827,079
<b>Existing Debt as a % of Budget</b>	<b>12.5%</b>	<b>11.7%</b>	<b>11.1%</b>
Proposed CIP - Additional Debt Service	28,795,747	32,790,284	37,159,663
General Fund Proj with Proposed CIP	461,210,865	471,964,067	484,599,968
<b>Existing Debt Service + Proposed CIP - % of Budget</b>	<b>17.9%</b>	<b>17.8%</b>	<b>18.0%</b>

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

## EXPENDITURES

### General Assumptions

For FY 2016 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

**Personnel Related:** For FY 2016, an average of 2.58% for performance adjustments is included in the Recommended budget. In addition to performance, an accelerator factor is included for employees below the market reference point for their position classification. The accelerator factor is calculated based on an acceptable performance rating and is up to 1/2 of the employee's performance adjustment. For example, if an employee receives an outstanding performance review and receives a performance adjustment of 4%, he/she would then qualify for up to an additional 2% of the market reference point for his/her position up to the MRP. If the employee is above the MRP, then the accelerator would not apply. Employee health insurance is budgeted in all departments and reflects a 10% increase. The County contribution to the Local Government Retirement System is projected to reflect a slight decrease in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 6.67% while the retirement contribution rate for Law Enforcement employees increases from 7.15%. Indications are that this could increase, however at the time of the publishing, no final decision had been made. For FY 2017 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). No additional assumptions are made related to increases Retirement Contributions for General and Law Enforcement employees.

**Non-Personnel Related for County Departments:** Except as noted below, 2.5% per year are assumed for all years after FY 2015.

**Capital Improvement Plan** - per Plan as described beginning on page 224 in this document.

Assumptions which differ from the above are as follows:

### *Assumptions for Public Safety Service Area*

#### Sheriff

<b>FY 2016</b>	The Sheriff Office requested 69 new positions which are discussed in the Alternate Service Level section of the Appendices. The County Manager's recommended budget includes \$1.225 million to fund positions for Patrol (\$800,000), Detention (\$300,000), and Court Security (\$125,000). The Sheriff may use these fund in a different manner, i.e. to fund more Detention than Patrol or all Patrol and no Detention. The Sheriff has not provided what positions or how many he will fund with these dollars. The funds are not to be divided up to the point that it will negatively impact the FY2017 budget.
<b>FY 2017 &amp; Beyond</b>	Based on General Assumptions at the beginning of this section.
<b>Future Discussion</b>	Discussions on future service delivery merger will take place. A discussion and decision on the most equitable means of providing law enforcement services within the County will to take place. Options include establishing a law enforcement service district to ensure those using the services pay for them or municipalities establishing their own law enforcement agencies. Additionally, discussions may occur to review the possibility of a merger between the City and County for Crime Scene/Forensic Services. While discussed in the past, nothing ever occurred to move the discussions forward. Also, possibly combining the County's 911 Center and the Sheriff's Communication section will be discussed in the near future. A grant application to the NC 911 Board has been made to upfit space in the Public Safety Center next to the Sheriff's Communications Center which may be a step in the direction of merging the two locations for efficiency.

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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## Emergency Services

- FY 2016** Included in the Manager's recommended budget is \$300,000 to implement a mini-Community Paramedicine (Mobile Integrated Healthcare Project) to assist with quick response to calls that may not require transport to emergency departments. The focus of the project will be on reducing the number or frequent callers unnecessarily taking units out of service for non-emergent calls. The program will focus on providing whole person care pre-and post-emergency department visit. EMS knows who the frequent users of the service are and may use that list to implement the program. Additionally, the positions hired would be able to provide quick response to calls that may mitigate the need for ambulances to be dispatched.
- FY 2017 & beyond** Based on General Assumptions at the beginning of this section.

## *Assumptions for Environmental Management Service Area*

### Office of Environmental Assistance & Protection

- FY 2016** Included in the Manager's recommended budget is \$300,000 to implement a mini-Community Paramedicine (Mobile Integrated Healthcare Project) to assist with quick response to calls that may not require transport to emergency departments. The focus of the project will be on reducing the number or frequent callers unnecessarily taking units out of service for non-emergent calls. The program will focus on providing whole person care pre-and post-emergency department visit. EMS knows who the frequent users of the service are and may use that list to implement the program. Additionally, the positions hired would be able to provide quick response to calls that may mitigate the need for ambulances to be dispatched.
- FY 2017 & beyond** Based on General Assumptions at the beginning of this section.

## *Assumptions for Social Services Service Area*

### Department of Social Services

- FY 2016 & beyond** 20 full time income Maintenance Caseworker positions are recommended. Additional programs beyond Food & Nutrition and Medicaid will become a part of the NCFAS system and will require additional workers to process and manage recertification and new applications. At this time, reimbursement for processing applications in NCFAS is 75% compared to the traditional 50%. At this time, there is no indication that this reimbursement will be reduced in the near future. Additionally, 2FT Social Worker positions are recommended to respond to an increase in Adult Guardianship cases requiring more management. An increase in the number of mentally challenged adults who are not eligible for some services (i.e. Medicaid) are becoming guardians of the DSS director and require more intense case management services.
- FY 2017 & Beyond** As the NCFAS system and other program changes stabilize, there may be staffing decreases at some point. However, no potential staffing decreases are assumed in the projections.

## ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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

### Department of Youth Services

**FY 2016** The County will transition out of the Youth Detention business and contract the facility to the State to serve as a Level 2 facility. Staff are transitioning to new employment and the facility is budgeted with a target of September 30th to close. Forsyth County has been placed in the Catchment area with Guilford County and youth from Forsyth would be sent to Guilford if room is available. If space unavailable, the youth would have to be transported to other facilities with available space. The arresting agency would be responsible for the initial transport to the juvenile facility.

### *Assumptions for Education Service Area*

#### Winston-Salem/Forsyth County Schools

**FY2016** The recommended budget for the WSFC School System includes a 4% increase in County funding due to projected growth in Property Tax Base and Sales Tax projections. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes.

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

**November 2016** Assumed in the Capital Improvement Plan is a Bond Referendum for November 2016 for \$150 million of School Bonds. The total request from the Schools includes over \$575 million in needs including new schools, replacement schools, and a multitude of capital maintenance projects that are also funded with 2/3rds bonds. The \$575 million is based on a 30% construction inflation factor. The County does not have the capacity to place \$575m on a single referendum, therefore it is proposed that referendums be placed on the November 2016 and November 2022 ballots at \$150 m to \$200 m to be within the County's debt limit of 18% without over-extending resources.

**FY2017, 2019, 2021** The Capital Improvement Plan includes \$6.5million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding sources for life cycle maintenance projects.

#### Forsyth Technical Community College

**FY 2016** \$361,407 - Annualize operating costs for Phase 2 of Oak Grove Center space.

\$105,215 increases for various contractual obligations including electricity, water/sewer, natural gas, janitorial services, security and other maintenance related increases.  
Annualize cost of 1 maintenance position added in FY2015 for Phase 2 Oak Grove space.



# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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Capital Improvement Plan includes a request for immediate funding of \$8m of Main Campus renovations. This is included in the Capital Improvement Plan to be part of a November 2016 bond referendum for the Community College totaling \$65 million. The total referendum request includes \$117m in projects, however, because of the increased needs that may potentially be a part of the bond referendum, it is proposed to do the referendum in 2 phases with \$65m put to voters in November 2016 and the remainder on a 2022 referendum.

**FY 2017 & beyond** Assumes normal growth in students and operating costs.

## ***Assumptions for Culture & Recreation Service Area***

### **Parks & Recreation**

**FY2017, 2019, 2021**

CIP includes \$2m to be issued every other year in 2/3rds bonds for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. Bond funds made available to Parks & Recreation every other fiscal year.

## REVENUES

### ***Assumptions for Public Safety Service Area***

#### **Emergency Services**

**All Years** EMS fees are adjusted regularly to reflect costs. A fee increase was approved for FY 2009. Another rate review will occur in FY 2016 (calendar 2015).

### ***Assumptions for Health Service Area***

#### **Public Health**

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

### ***Assumptions for Social Services Service Area***

#### **Social Services**

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

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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## Assumptions for General Government Service Area

### General Government

**FY2016 and beyond**

Current Year Property Taxes – Tax revenue on real and personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of all other revenues and appropriated fund balance. The tax rate is then determined by taking this amount, and dividing it by the amount per penny the tax base supports. The ad valorem rate for FY2016 is recommended at 72.83 cents per \$100 valuation. One penny equivalent for FY2016 is \$3,198,398.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY 2016.

Sales Taxes – 3% growth assumed for FY 2016. Assumes 2% growth due to overall economic activity for FY2017 and beyond.

**All Years**

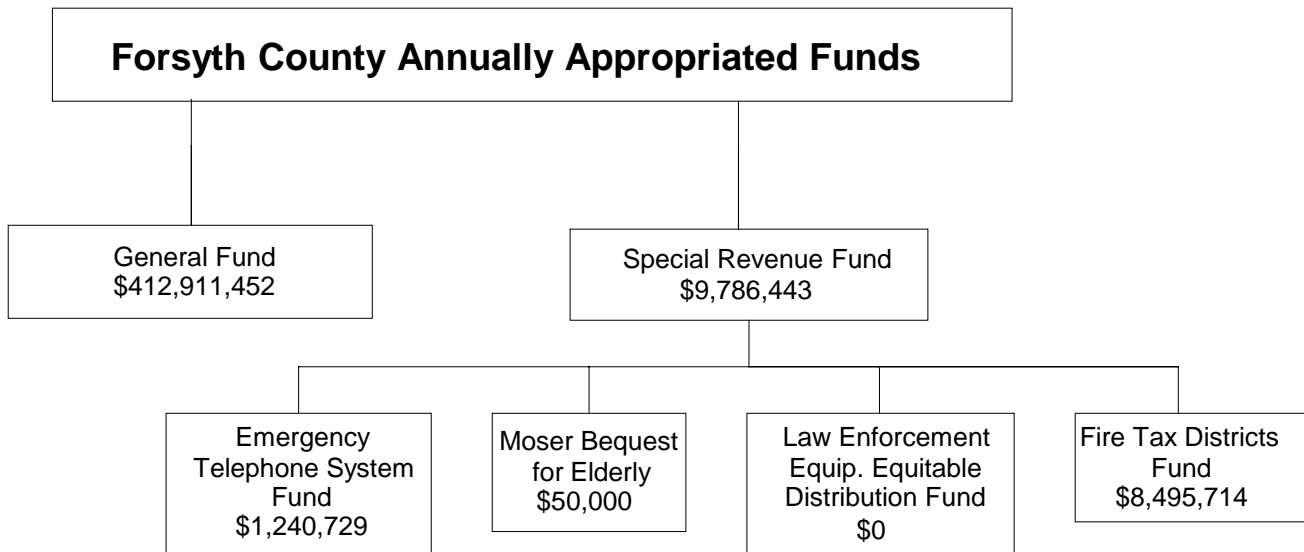
Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's budget.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

### Non-Departmental

**All Years**

Debt Service revenues include federal tax credits for Build America and Qualified School Construction bonds, Lottery Proceeds and Transfers from the Education Debt Leveling Plan (EDLP) reserves set up to level out the education debt from the Fall 2006 referendum for Schools (\$250 million) and Forsyth Technical Community College (\$25 million) and the Fall 2008 referendum for Educational Facilities Bonds (\$62.5 million). Estimates assume these sources will be sufficient to cover all of this debt service through FY 2022.




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**FY 2016 All Funds - \$422,697,895**

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- The General Fund and the Fire Tax District Fund are the major funds designated by Forsyth County.
  - The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
  - The Fire Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts and three service districts.
  - The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff's Department.
  - The Emergency Telephone System Fund is used to account for the \$0.60 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
  - O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.
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## SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$15.995 million in Fund Balance has been appropriated with almost \$5.1 million being additional Education Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is funded through the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

### Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
<b>Revenues</b>	<b>391,472,294</b>	<b>8,277,452</b>	<b>631,532</b>	<b>1,000</b>	<b>50,000</b>	<b>400,432,278</b>
Ad Valorem Taxes	236,784,383	6,564,912	0	0	0	
Sales Taxes	59,745,794	1,712,540	0	0	0	
Other Taxes	855,000	0	0	0	0	
Licenses & Permits	829,084	0	0	0	0	
Intergovernmental	56,280,201	0	631,532	0	50,000	
Charges for Services	24,280,475	0	0	0	0	
Earnings on Investments	428,100	0	0	1,000	0	
Other Revenues	12,269,257	0	0	0	0	
<b>Expenditures</b>	<b>412,911,452</b>	<b>6,783,174</b>	<b>1,175,047</b>	<b>50,000</b>	<b>0</b>	<b>420,919,673</b>
Public Safety	66,194,792	6,783,174	1,175,047	0	0	
Environmental Management	2,636,524	0	0	0	0	
Health	29,473,219	0	0	0	0	
Social Services	55,789,736	0	0	50,000	0	
Education	129,349,686	0	0	0	0	
Culture & Recreation	15,216,066	0	0	0	0	
Community & Economic Development	4,620,386	0	0	0	0	
Administration & Support	27,010,933	0	0	0	0	
General Government	21,140,813	0	0	0	0	
Debt	61,479,297	0	0	0	0	
Special Appropriations	0	0	0	0	0	
<b>Revenues Over/(Under) Expenditures</b>	<b>(21,439,158)</b>	<b>1,494,278</b>	<b>(543,515)</b>	<b>(49,000)</b>	<b>50,000</b>	<b>(20,487,395)</b>
<b>Other Financing Sources/(Uses)</b>						
<b>Operating Transfers In</b>						
Fire Tax Districts	1,712,540	0	0	0	0	1,712,540
Law Enforcement Equitable Distribution	0	0	0	0	0	0
Multi-year Capital Project Ordinances	0	0	0	0	0	0
State Lottery Proceeds	3,731,269	0	0	0	0	3,731,269
<b>Total Operating Transfers In</b>	<b>5,443,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,443,809</b>
<b>Operating Transfers to General Fund</b>	<b>0</b>	<b>(1,712,540)</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>(1,762,540)</b>
<b>Fund Balance Gained/(Appropriated)</b>	<b>(15,995,349)</b>	<b>(218,262)</b>	<b>(543,515)</b>	<b>(99,000)</b>	<b>50,000</b>	<b>(16,806,126)</b>

# ALL FUNDS

## STATEMENTS OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

### All Funds

	FY 13-14	FY 14-15		FY 15-16	
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM. ADOPTED
<b>Funding Sources</b>					
Taxes:					
Ad Valorem	242,188,927	235,095,661	234,623,698	257,531,490	243,349,295
Sales Taxes	52,905,448	59,608,692	61,303,098	61,458,334	61,458,334
Occupancy Tax	619,138	560,000	625,000	500,000	500,000
Gross Receipts	363,830	310,970	394,000	355,000	355,000
<b>Total Taxes</b>	<b>296,077,344</b>	<b>295,575,323</b>	<b>296,945,796</b>	<b>319,844,824</b>	<b>305,662,629</b>
Licenses & Permits	790,379	855,737	788,176	829,084	829,084
Intergovernmental	53,620,573	54,476,201	56,097,501	57,066,972	56,961,733
Charges for Services	23,724,429	24,638,199	23,662,324	24,213,475	24,280,475
Interest Earnings	573,398	360,400	374,446	432,100	432,100
Other Revenue	9,794,983	11,723,531	12,555,529	12,306,183	12,269,257
Operating Transfers In	7,336,701	8,741,319	7,262,674	6,398,979	5,443,809
Refund bonds issued	8,230,000	0	0	0	0
Proceeds - General LT Liabilities	88,075	0	0	0	0
<b>Total Revenue</b>	<b>400,235,882</b>	<b>396,370,710</b>	<b>397,686,446</b>	<b>421,091,617</b>	<b>405,879,087</b>
Beginning Fund Balance	146,716,426	168,506,836	146,743,734	146,694,282	146,694,282
<b>Total Available Resources</b>	<b>546,952,308</b>	<b>564,877,546</b>	<b>544,430,180</b>	<b>567,785,899</b>	<b>552,573,369</b>
<b>Expenditures</b>					
Public Safety	66,324,124	70,920,650	69,237,622	82,015,514	74,153,013
Environmental Management	2,043,974	2,511,271	2,600,324	2,639,260	2,636,524
Health	25,880,032	30,088,326	26,424,636	30,283,403	29,473,219
Social Services	49,969,614	54,439,371	52,445,680	56,250,109	55,789,736
Education	124,045,617	124,125,119	124,171,785	128,237,685	129,349,686
Culture & Recreation	14,332,011	15,184,604	14,726,857	16,116,975	15,216,066
Community & Economic Development	3,938,570	4,106,351	4,105,433	4,894,772	4,620,386
Administration & Support	24,250,592	25,977,484	25,154,264	27,785,048	27,010,933
General Government	10,872,107	21,209,152	19,143,332	25,439,809	21,140,813
Special Appropriations	236,396	0	0	1,403,000	0
Operating Transfers Out	1,104,811	1,812,232	1,677,232	2,667,700	1,712,540
Payments to Escrow Agents	8,141,925	0	0	0	0
Human Services - If Only Prog	1,429	50,000	1,500	50,000	50,000
Other Financing Uses	4,996,625	0	0	0	0
Debt	64,070,747	64,402,298	60,047,233	61,544,979	61,544,979
Allow for Encumbrances	0	0	-2,000,000	0	0
<b>Total Expenditures/Uses</b>	<b>400,208,574</b>	<b>414,826,858</b>	<b>397,735,898</b>	<b>439,328,254</b>	<b>422,697,895</b>
Ending Fund Balance	146,743,734	150,050,688	146,694,282	128,457,645	129,875,474
<b>Total Commitments &amp; Fund Balance</b>	<b>546,952,308</b>	<b>564,877,546</b>	<b>544,430,180</b>	<b>567,785,899</b>	<b>552,573,369</b>
<b>Fund Balance Utilized/(Gained)</b>	<b>(27,308)</b>	<b>18,456,148</b>	<b>49,452</b>	<b>18,236,637</b>	<b>16,818,808</b>

# GENERAL FUND

## STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 13-14	FY 14-15		FY 15-16		<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	
<b>Funding Sources</b>						
Taxes:						
Ad Valorem	235,461,325	228,644,163	228,172,200	250,359,834	236,784,383	
Sales	51,473,861	58,006,460	59,700,866	59,745,794	59,745,794	
Occupancy Tax	619,138	560,000	625,000	500,000	500,000	
Gross Receipts	363,830	310,970	394,000	355,000	355,000	
<b>Total Taxes</b>	<b>287,918,155</b>	<b>287,521,593</b>	<b>288,892,066</b>	<b>310,960,628</b>	<b>297,385,177</b>	
Licenses & Permits	790,379	855,737	788,176	829,084	829,084	
Intergovernmental	52,775,486	53,681,654	55,327,914	56,385,440	56,280,201	
Charges for Services	23,724,429	24,638,199	23,662,324	24,213,475	24,280,475	
Interest Earnings on Investments	564,013	355,400	360,804	428,100	428,100	
Other Revenue	9,794,983	11,723,531	12,555,529	12,306,183	12,269,257	
Operating Transfers In	7,336,701	8,741,319	7,262,674	6,398,979	5,443,809	
Proceeds of General LT Liabilities	88,075	0	0	0	0	
Refunding bond issuance	8,230,000	0	0	0	0	
<b>Total Revenue</b>	<b>391,222,221</b>	<b>387,517,433</b>	<b>388,849,487</b>	<b>411,521,889</b>	<b>396,916,103</b>	
<b>Beginning Fund Balance</b>	<b>143,510,032</b>	<b>165,115,189</b>	<b>142,538,412</b>	<b>142,795,940</b>	<b>142,795,940</b>	
<b>Total Available Resources</b>	<b>534,732,253</b>	<b>552,632,622</b>	<b>531,387,899</b>	<b>554,317,829</b>	<b>539,712,043</b>	
<b>Expenditures</b>						
Public Safety	59,487,406	63,135,183	61,844,205	73,450,549	66,194,792	
Environmental Management	2,043,974	2,511,271	2,600,324	2,639,260	2,636,524	
Health	25,880,032	30,088,326	26,424,636	30,283,403	29,473,219	
Social Services	49,969,614	54,439,371	52,445,680	56,250,109	55,789,736	
Education	124,045,617	124,125,119	124,171,785	128,237,685	129,349,686	
Culture & Recreation	14,332,011	15,184,604	14,726,857	16,116,975	15,216,066	
Comm & Econ Development	3,938,570	4,106,351	4,105,433	4,894,772	4,620,386	
Administration & Support	24,250,592	25,977,484	25,154,264	27,785,048	27,010,933	
General Government	10,872,107	21,209,152	19,143,332	25,439,809	21,140,813	
Debt	63,998,972	64,330,508	59,975,443	61,479,297	61,479,297	
Special Appropriations	236,396	0	0	1,403,000	0	
Other Financing Uses	4,996,625	0	0	0	0	
Payment to Escrow Agents	8,141,925	0	0	0	0	
Allow for Encumbrances	0	0	(2,000,000)	0	0	
<b>Total Expenditures/Uses</b>	<b>392,193,841</b>	<b>405,107,369</b>	<b>388,591,959</b>	<b>427,979,907</b>	<b>412,911,452</b>	
<b>Ending Fund Balance</b>	<b>142,538,412</b>	<b>147,525,253</b>	<b>142,795,940</b>	<b>126,337,922</b>	<b>126,800,591</b>	
<b>Total Commitments &amp; Fund Balance</b>	<b>534,732,253</b>	<b>552,632,622</b>	<b>531,387,899</b>	<b>554,317,829</b>	<b>539,712,043</b>	
<b>Fund Balance Utilized/(Gained)</b>	<b>971,620</b>	<b>17,589,936</b>	<b>(257,528)</b>	<b>16,458,018</b>	<b>15,995,349</b>	

**EMERGENCY TELEPHONE SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

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	FY 13-14 <u>Actual</u>	FY 14-15 <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	FY 15-16 <u>RECOMM.</u>	<u>ADOPTED</u>
<b><u>Funding Sources</u></b>						
Taxes:						
E911 Surcharge						
Total Taxes	-	-	-	-	-	-
Intergovernmental	763,903	744,547	744,587	631,532	631,532	
Interest Earnings	1,945	-	3,175	-	-	
Other	-	-				
<b>Total Revenues</b>	<b>765,848</b>	<b>744,547</b>	<b>747,762</b>	<b>631,532</b>	<b>631,532</b>	-
Beginning Fund Balance	606,360	833,933	822,464	1,103,805	1,103,805	
<b>Total Available Resources</b>	<b>1,372,208</b>	<b>1,578,480</b>	<b>1,570,226</b>	<b>1,735,337</b>	<b>1,735,337</b>	-
<b><u>Expenditures</u></b>						
Personal Services	111,640	113,031	71,145	113,497	113,497	
Maintenance Service	100,453	124,750	118,569	126,450	126,450	
Other Purchased Services	240,270	494,900	179,447	318,600	318,600	
Travel/Training	-	10,500	8,000	13,000	13,000	
Materials & Supplies	25,606	43,500	17,470	103,500	103,500	
Equipment	-	-	-	500,000	500,000	
Aid to the Government Ager	-	-	-			
<b>Public Safety Expenditures:</b>	<b>477,969</b>	<b>786,681</b>	<b>394,631</b>	<b>1,175,047</b>	<b>1,175,047</b>	-
Debt	71,775	71,790	71,790	65,682	65,682	
<b>Total Expenditures/Uses</b>	<b>549,744</b>	<b>858,471</b>	<b>466,421</b>	<b>1,240,729</b>	<b>1,240,729</b>	-
Ending Fund Balance	822,464	720,009	1,103,805	494,608	494,608	
<b>Total Commitments &amp; Fund Balance</b>	<b>1,372,208</b>	<b>1,578,480</b>	<b>1,570,226</b>	<b>1,735,337</b>	<b>1,735,337</b>	-

**FIRE TAX DISTRICTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

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	<b>FY 13-14</b>	<b>FY 14-15</b>		<b>FY 15-16</b>		
	<b>Actual</b>	<b>ORIGINAL</b>	<b>ESTIMATE</b>	<b>REQUEST</b>	<b>RECOMM.</b>	<b>ADOPTED</b>
<b><u>Funding Sources</u></b>						
Taxes:						
Property	6,727,602	6,451,498	6,451,498	7,171,656	6,564,912	
Sales	1,431,587	1,602,232	1,602,232	1,712,540	1,712,540	
Total Taxes	8,159,189	8,053,730	8,053,730	8,884,196	8,277,452	
Intergovernmental	-					
Investment Earnings	2,532	-	3,796	-	-	
<b>Total Revenues</b>	<b>8,161,721</b>	<b>8,053,730</b>	<b>8,057,526</b>	<b>8,884,196</b>	<b>8,277,452</b>	
Beginning Fund Balance	892,582	987,481	1,597,279	1,053,787	1,053,787	
<b>Total Available Resources</b>	<b>9,054,303</b>	<b>9,041,211</b>	<b>9,654,805</b>	<b>9,937,983</b>	<b>9,331,239</b>	
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	6,358,749	6,998,786	6,998,786	7,389,918	6,783,174	
Other Financing Uses -						
Operating Transfers out	1,098,275	1,602,232	1,602,232	1,712,540	1,712,540	
<b>Total Expenditures/Uses</b>	<b>7,457,024</b>	<b>8,601,018</b>	<b>8,601,018</b>	<b>9,102,458</b>	<b>8,495,714</b>	
Ending Fund Balance	1,597,279	440,193	1,053,787	835,525	835,525	
<b>Total Commitments &amp; Fund Balance</b>	<b>9,054,303</b>	<b>9,041,211</b>	<b>9,654,805</b>	<b>9,937,983</b>	<b>9,331,239</b>	



**LAW ENFORCEMENT EQUITABLE DISTRIBUTION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

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	<b>FY 13-14</b>	<b>FY 14-15</b>			<b>FY 15-16</b>	
	<b>Actual</b>	<b>ORIGINAL</b>	<b>ESTIMATE</b>	<b>REQUEST</b>	<b>RECOMM.</b>	<b>ADOPTED</b>
<b><u>Funding Sources</u></b>						
Intergovernmental	81,184	50,000	25,000	50,000	50,000	
Interest	4,038	4,000	5,446	3,000	3,000	
<b>Total Revenues</b>	<b>85,222</b>	<b>54,000</b>	<b>30,446</b>	<b>53,000</b>	<b>53,000</b>	-
Beginning Fund Balance	1,399,900	1,263,400	1,478,586	1,434,032	1,434,032	
<b>Total Available Resources</b>	<b>1,485,122</b>	<b>1,317,400</b>	<b>1,509,032</b>	<b>1,487,032</b>	<b>1,487,032</b>	-
<b><u>Expenditures</u></b>						
Other Financing Uses -						
Operating Transfers Out	6,536	210,000	75,000	955,160	-	
<b>Total Expenditures/Uses</b>	<b>6,536</b>	<b>210,000</b>	<b>75,000</b>	<b>955,160</b>	-	-
Ending Fund Balance	1,478,586	1,107,400	1,434,032	531,872	1,487,032	-
<b>Total Commitments &amp; Fund Balance</b>	<b>1,485,122</b>	<b>1,317,400</b>	<b>1,509,032</b>	<b>1,487,032</b>	<b>1,487,032</b>	-

**MOSEER BEQUEST FOR CARE OF ELDERLY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

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	<b>FY 13-14</b>	<b>FY 14-15</b>			<b>FY 15-16</b>	
	<b><u>Actual</u></b>	<b><u>ORIGINAL</u></b>	<b><u>ESTIMATE</u></b>	<b><u>REQUEST</u></b>	<b><u>RECOMM.</u></b>	<b><u>ADOPTED</u></b>
<b><u>Funding Sources</u></b>						
Investment Earnings	870	1,000	1,225	1,000	1,000	
<b>Total Revenues</b>	<b>870</b>	<b>1,000</b>	<b>1,225</b>	<b>1,000</b>	<b>1,000</b>	
Beginning Fund Balance	307,552	306,833	306,993	306,718	306,718	
<b>Total Available Resources</b>	<b>308,422</b>	<b>307,833</b>	<b>308,218</b>	<b>307,718</b>	<b>307,718</b>	
<b><u>Expenditures</u></b>						
Other Financing Uses - Human Service - If Only	1,429	50,000	1,500	50,000	50,000	
<b>Total Expenditures/Uses</b>	<b>1,429</b>	<b>50,000</b>	<b>1,500</b>	<b>50,000</b>	<b>50,000</b>	
Ending Fund Balance	306,993	257,833	306,718	257,718	257,718	
<b>Total Commitments &amp; Fund Balance</b>	<b>308,422</b>	<b>307,833</b>	<b>308,218</b>	<b>307,718</b>	<b>307,718</b>	

**GENERAL FUND  
REVENUE SOURCES & EXPENDITURE USES**

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	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 15-16 Change \$</b>	<b>FY 15-16 Change %</b>	<b>FY 15-16 % of Total Budget</b>
Property Tax	228,644,163	236,784,383	8,140,220	3.6%	57.3%
Sales Tax	58,006,460	59,745,794	1,739,334	3.0%	14.5%
Other Taxes	870,970	855,000	(15,970)	-1.8%	0.2%
Licenses & Permits	855,737	829,084	(26,653)	-3.1%	0.2%
Intergovernmental	53,681,654	56,280,201	2,598,547	4.8%	13.6%
Charges for Services	24,638,199	24,280,475	(357,724)	-1.5%	5.9%
Earnings on Investments	355,400	428,100	72,700	20.5%	0.1%
Other Revenues	11,723,531	12,269,257	545,726	4.7%	3.0%
Other Financing Sources	8,741,319	5,443,809	(3,297,510)	-37.7%	1.3%
Fund Balance	17,589,936	15,995,349	(1,594,587)	-9.1%	3.9%
<b>Total Revenue Sources</b>	<b>405,107,369</b>	<b>412,911,452</b>	<b>7,804,083</b>	<b>1.9%</b>	<b>100.0%</b>

**Expenditure Uses**

	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 15-16 Change \$</b>	<b>FY 15-16 Change %</b>	<b>FY 15-16 % of Total Budget</b>
Personal Services	126,736,766	131,159,312	4,422,546	3.5%	31.8%
Professional & Technical Services	7,737,749	8,263,065	525,316	6.8%	2.0%
Purchased Property Services	5,089,218	5,500,849	411,631	8.1%	1.3%
Other Purchased Services	11,223,936	11,946,529	722,593	6.4%	2.9%
Training & Conference	765,727	818,459	52,732	6.9%	0.2%
Materials & Supplies	17,293,910	16,555,736	(738,174)	-4.3%	4.0%
Other Operating Costs	26,688,506	26,734,203	45,697	0.2%	6.5%
PY Encumbrances	1,800,000	2,000,000	200,000	11.1%	0.5%
contingency	1,095,023	4,235,349	3,140,326	286.8%	1.0%
Capital Outlay	655,729	1,055,973	400,244	61.0%	0.3%
Existing/Committed Debt Service	64,330,508	61,479,297	(2,851,211)	-4.4%	14.9%
Payments to Other Agencies	134,860,462	139,788,555	4,928,093	3.7%	33.9%
Other Financing Uses	6,829,835	3,374,125	(3,455,710)	-50.6%	0.8%
<b>Total Expenditure Uses</b>	<b>405,107,369</b>	<b>412,911,452</b>	<b>7,804,083</b>	<b>1.9%</b>	<b>100.0%</b>

**GENERAL FUND BUDGET SUMMARY BY SERVICE AREAS  
COMPARISON OF 2015-16 ADOPTED TO 2014-2015 ADOPTED BUDGET**

	2015-16 Recommend	2014-15 Adopted	Increase (Decrease)	% Diff.	2015-16 Source of Funds		
					Other	Inter- Govt.	County
<b><u>PUBLIC SAFETY</u></b>							
Animal Control	1,972,844	1,964,223	8,621	0.4	405,750	0	1,567,094
Emergency Management	328,630	355,590	(26,960)	(7.6)	0	0	328,630
Interagency Communications	1,232,455	1,219,440	13,015	1.1	88,195	454,138	690,122
Sheriff	44,127,583	41,672,798	2,454,785	5.9	4,087,936	2,020,384	38,019,263
Emergency Services	18,043,932	17,401,655	642,277	3.7	0	12,282,040	5,761,892
Court Services	489,348	521,477	(32,129)	(6.2)	0	96,919	392,429
<b>Total Public Safety</b>	<b>66,194,792</b>	<b>63,135,183</b>	<b>3,059,609</b>	<b>4.8</b>	<b>4,581,881</b>	<b>14,853,481</b>	<b>46,759,430</b>
<b><u>ENVIRONMENTAL MANAGEMENT</u></b>							
Environmental Assist. & Prot.	2,209,944	2,202,041	7,903	0.4	214,130	750,867	1,244,947
Inspections	426,580	309,230	117,350	37.9	0	0	426,580
<b>Total Env. Management</b>	<b>2,636,524</b>	<b>2,511,271</b>	<b>125,253</b>	<b>5.0</b>	<b>214,130</b>	<b>750,867</b>	<b>1,671,527</b>
<b><u>HEALTH</u></b>							
Medical Examiner	208,700	190,000	18,700	9.8	0	0	208,700
CenterPoint Human Services	6,148,706	6,148,706	0	0.0	0	105,000	6,043,706
Public Health	23,115,813	23,749,620	(633,807)	(2.7)	9,711,964	6,288,490	7,115,359
<b>Total Health</b>	<b>29,473,219</b>	<b>30,088,326</b>	<b>(615,107)</b>	<b>(2.0)</b>	<b>9,711,964</b>	<b>6,393,490</b>	<b>13,367,765</b>
<b><u>SOCIAL SERVICES</u></b>							
Social Services	54,150,083	52,054,158	2,095,925	4.0	317,500	39,362,020	14,470,563
Aging Services	350,000	400,000	(50,000)	(12.5)	0	200,000	150,000
Youth Services	1,289,653	1,985,213	(695,560)	(35.0)	0	870,244	419,409
<b>Total Social Services</b>	<b>55,789,736</b>	<b>54,439,371</b>	<b>1,350,365</b>	<b>2.5</b>	<b>317,500</b>	<b>40,432,264</b>	<b>15,039,972</b>
<b><u>EDUCATION</u></b>							
N.C. Cooperative Ext. Service	1,052,741	871,858	180,883	20.7	97,067	170,927	784,747
Forsyth Tech Comm. College	10,041,024	9,502,406	538,618	5.7	0	0	10,041,024
Schools	118,255,921	113,750,855	4,505,066	4.0	0	0	118,255,921
<b>Total Education</b>	<b>129,349,686</b>	<b>124,125,119</b>	<b>5,224,567</b>	<b>4.2</b>	<b>97,067</b>	<b>170,927</b>	<b>129,081,692</b>
<b><u>CULTURE &amp; RECREATION</u></b>							
Library	7,399,848	7,352,639	47,209	0.6	99,380	343,412	6,957,056
Parks & Recreation	7,816,218	7,831,965	(15,747)	(0.2)	4,138,100	419,017	3,259,101
<b>Total Culture &amp; Recreation</b>	<b>15,216,066</b>	<b>15,184,604</b>	<b>31,462</b>	<b>0.2</b>	<b>4,237,480</b>	<b>762,429</b>	<b>10,216,157</b>

**GENERAL FUND BUDGET SUMMARY BY SERVICE AREAS  
COMPARISON OF 2015-16 ADOPTED TO 2014-2015 ADOPTED BUDGET**

	2015-16 Adopted	2014-15 Adopted	Increase (Decrease)	% Diff.	2015-16 Source of Funds		
					Other	Inter- Govt.	County
<b><u>COMMUNITY &amp; ECONOMIC DEVELOP.</u></b>							
Housing & Comm. Develop.	493,877	476,566	17,311	3.6	0	20,000	473,877
Economic Development	2,706,539	2,156,995	549,544	25.5	30,374	0	2,676,165
Planning	<u>1,419,970</u>	<u>1,472,790</u>	(52,820)	(3.6)	0	0	1,419,970
<b>Total Comm. &amp; Econ. Dev.</b>	<b>4,620,386</b>	<b>4,106,351</b>	<b>514,035</b>	<b>12.5</b>	<b>30,374</b>	<b>20,000</b>	<b>4,570,012</b>
<b><u>ADMINISTRATION &amp; SUPPORT</u></b>							
Budget & Management	493,387	487,903	5,484	1.1	0	0	493,387
Management Info Services	6,795,903	6,717,921	77,982	1.2	11,200	0	6,784,703
Finance	2,373,692	2,306,815	66,877	2.9	60,000	0	2,313,692
General Services	13,063,636	13,095,084	(31,448)	(0.2)	332,740	450,000	12,280,896
Human Resources	898,245	895,767	2,478	0.3	0	0	898,245
Purchasing	116,220	108,970	7,250	6.7	0	0	116,220
Attorney	1,337,504	1,309,323	28,181	2.2	0	0	1,337,504
County Comm. & Manager	1,097,216	1,055,701	41,515	3.9	0	0	1,097,216
MapForsyth	835,130	0	835,130	100.0	0	402,820	432,310
<b>Total Admin. &amp; Support</b>	<b>27,010,933</b>	<b>25,977,484</b>	<b>1,033,449</b>	<b>4.0</b>	<b>403,940</b>	<b>852,820</b>	<b>25,754,173</b>
<b><u>GENERAL GOVERNMENT</u></b>							
Board of Elections	1,154,208	942,156	212,052	22.5	0	39,990	1,114,218
Non-Departmental	12,888,651	12,829,992	58,659	0.5	1,861,000	311,219,223	(300,191,572)
Register of Deeds	1,272,573	1,324,254	(51,681)	(3.9)	3,297,565	0	(2,024,992)
Tax Administration	5,825,381	6,112,750	(287,369)	(4.7)	1,448,800	0	4,376,581
<b>Total General Government</b>	<b>21,140,813</b>	<b>21,209,152</b>	<b>(68,339)</b>	<b>(0.3)</b>	<b>6,607,365</b>	<b>311,259,213</b>	<b>(296,725,765)</b>
<b>SPECIAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>	<b>61,479,297</b>	<b>64,330,508</b>	<b>(2,851,211)</b>	<b>(4.4)</b>	<b>8,789,287</b>	<b>2,424,973</b>	<b>50,265,037</b>
<b>TOTAL</b>	<b><u>412,911,452</u></b>	<b><u>405,107,369</u></b>	<b><u>7,804,083</u></b>	<b><u>1.9</u></b>	<b><u>34,990,988</u></b>	<b><u>377,920,464</u></b>	<b><u>0</u></b>

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>PERSONAL SERVICES</u></b>						
Animal Control	1,358,667	1,462,101	1,601,229	1,440,618	1,440,618	
Interagency Communications	171,665	170,110	174,923	175,558	175,558	
Sheriff	30,139,089	31,230,262	30,864,721	35,874,476	32,039,047	
Emergency Services	13,477,016	14,626,084	13,192,532	15,646,413	15,134,062	
Environmental Assist. & Prot.	1,721,090	1,802,136	1,891,042	1,835,960	1,835,960	
Inspections	1,500	1,800	1,800	1,800	1,800	
Public Health	14,427,019	16,781,706	14,409,322	16,192,022	16,191,022	
Social Services	22,850,993	24,551,929	23,117,084	26,131,174	26,131,174	
Youth Services	1,021,451	1,037,639	1,061,819	347,772	347,772	
N.C. Cooperative Extension	210,287	231,946	297,581	338,745	338,745	
Library	5,114,738	5,268,490	5,290,751	5,420,249	5,272,599	
Parks & Recreation	4,083,434	4,242,755	3,861,485	4,402,499	4,149,248	
Housing	308,325	350,593	356,887	410,497	361,879	
Budget & Management	435,595	450,883	375,456	453,387	453,387	
Management Info. Services	3,527,082	3,601,143	3,586,616	3,601,783	3,601,783	
Finance	1,690,487	1,776,025	1,791,156	1,816,847	1,816,847	
General Services	5,762,048	6,316,949	5,608,529	6,132,500	6,132,500	
Human Resources	629,785	674,477	552,881	692,520	649,065	
MapForsyth	-	-	-	526,230	526,230	
Attorney	1,241,094	1,249,597	1,253,632	1,278,202	1,278,202	
Board of Elections	613,149	554,432	536,346	720,833	715,833	
Co. Commissioners & Mngr.	839,683	925,035	883,796	961,937	961,937	
Register of Deeds	1,104,576	1,079,640	1,092,396	1,116,409	1,116,409	
Tax Administration	4,102,525	4,286,745	3,947,619	4,186,245	4,186,245	
Non-Departmental	3,321,694	4,064,289	3,146,755	6,636,670	6,301,390	
<b>Total Personal Services</b>	<b>118,152,992</b>	<b>126,736,766</b>	<b>118,896,358</b>	<b>136,341,346</b>	<b>131,159,312</b>	<b>0</b>
<b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b>						
Animal Control	147,204	163,350	160,158	173,550	168,550	
Interagency Communications	-	18,021	-	18,382	18,382	
Sheriff	4,383,685	4,373,930	4,502,810	4,775,600	4,582,172	
Emergency Services	37,555	78,472	77,864	112,620	92,620	
Environmental Assist. & Prot.	1,189	2,050	2,050	2,050	2,050	
Medical Examiner	209,550	190,000	190,000	208,700	208,700	
Public Health	550,819	510,065	581,717	585,351	585,351	
Social Services	664,348	475,000	928,520	841,500	786,500	
Youth Services	60,443	84,566	79,946	11,145	11,145	
N.C. Cooperative Extension	285	2,100	1,800	1,850	1,750	
Library	20,229	20,355	20,355	20,355	20,355	
Parks & Recreation	145,501	256,850	250,500	277,380	258,750	
Housing	26	150	-	150	150	
Budget & Management	635	650	635	650	650	
Finance	73,424	161,000	309,446	177,000	177,000	
General Services	814,736	845,590	838,090	845,590	845,590	
Human Resources	38,875	40,000	40,000	40,000	40,000	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	
<b><u>PROFESSIONAL &amp; TECH. SVCS. (Contd.)</u></b>						
Attorney	-	1,000	1,000	1,000	1,000	
Board of Elections	62,108	114,600	171,700	56,600	48,600	
Co. Commissioners & Mngr.	989	4,000	4,000	4,000	4,000	
Tax Administration	270,556	321,000	321,000	324,750	334,750	
Non-Departmental	93,720	75,000	71,500	75,000	75,000	
<b>Total Prof. &amp; Tech Services</b>	<b>7,575,877</b>	<b>7,737,749</b>	<b>8,553,091</b>	<b>8,553,223</b>	<b>8,263,065</b>	<b>0</b>
<b><u>PURCHASED PROPERTY SERVICES</u></b>						
Animal Control	26,830	27,374	20,805	66,766	28,820	
Interagency Communications	850,050	911,359	875,090	909,448	909,298	
Sheriff	509,163	535,170	519,893	679,745	631,921	
Emergency Services	212,094	250,559	250,232	287,154	245,314	
Environmental Assist. & Prot.	6,338	8,200	9,225	8,400	8,300	
Public Health	192,698	155,387	153,436	189,358	189,358	
Social Services	43,403	82,374	78,730	79,750	79,750	
Youth Services	20,467	8,400	6,660	1,672	1,672	
N.C. Cooperative Extension	6,800	11,700	11,800	10,673	9,923	
Library	235,050	196,842	195,553	207,305	203,913	
Parks & Recreation	628,526	691,129	700,618	935,706	780,297	
Housing	100	100	738	600	100	
Budget & Management	131	120	-	200	200	
Management Info. Services	538,869	812,178	814,800	838,480	738,480	
Finance	60	1,000	520	1,000	1,000	
General Services	1,284,777	1,299,400	1,435,088	1,539,677	1,497,727	
Human Resources	320	750	750	750	750	
Attorney	3,910	4,380	4,050	4,320	4,320	
Board of Elections	109,570	79,500	94,785	222,000	159,000	
Co. Commissioners & Mngr.	40	490	490	490	490	
Register of Deeds	2,731	8,000	3,800	4,000	4,000	
Tax Administration	2,475	4,806	4,484	6,216	6,216	
<b>Total Purchased Prop. Svcs.</b>	<b>4,674,402</b>	<b>5,089,218</b>	<b>5,181,547</b>	<b>5,993,710</b>	<b>5,500,849</b>	<b>0</b>
<b><u>OTHER PURCHASED SERVICES</u></b>						
Animal Control	21,920	31,269	22,682	31,069	30,800	
Emergency Management	29,258	0	70,520	-	-	
Interagency Communications	11,340	12,032	11,425	30,032	30,032	
Sheriff	1,831,939	1,930,382	1,972,790	2,216,398	2,112,078	
Emergency Services	526,109	968,947	959,547	1,152,074	971,837	
Court Services	527,390	518,877	519,227	523,370	486,748	
Environmental Assist. & Prot.	30,976	31,835	31,835	29,385	29,385	
Public Health	639,410	631,139	436,233	732,162	723,162	
Social Services	1,761,389	1,341,255	1,192,647	1,589,071	1,459,071	
Youth Services	92,552	60,300	53,967	209,006	209,006	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>OTHER PURCHASED SERVICES (Contd.)</u></b>						
N.C. Cooperative Extension	337,342	400,427	331,761	438,811	438,311	
Library	540,208	524,165	534,186	532,853	529,208	
Parks & Recreation	490,326	632,905	605,700	654,000	632,700	
Housing	33,920	70,413	71,086	83,274	72,213	
Budget & Management	36,393	25,900	11,400	26,000	26,000	
Management Info. Services	1,334,426	1,541,500	1,390,896	1,540,500	1,576,140	
Finance	282,734	297,450	313,531	304,750	304,750	
General Services	467,415	446,686	403,039	426,645	418,745	
Human Resources	91,645	113,600	111,900	121,200	141,200	
MapForsyth	-	-	-	296,720	296,720	
Attorney	9,174	13,640	11,010	13,026	13,026	
Board of Elections	143,135	106,800	126,302	253,750	150,850	
Co. Commissioners & Mngr.	37,245	38,050	19,200	38,595	38,595	
Register of Deeds	80,037	124,714	75,707	80,414	80,414	
Tax Administration	1,080,684	1,361,650	1,423,891	1,337,720	1,175,538	
Non-Departmental		0				
<b>Total Other Purchased Svcs.</b>	<b>10,436,967</b>	<b>11,223,936</b>	<b>10,700,482</b>	<b>12,660,825</b>	<b>11,946,529</b>	<b>0</b>
<b><u>TRAINING &amp; CONFERENCE</u></b>						
Animal Control	6,145	3,725	3,032	3,545	3,545	
Interagency Communications	709	2,000	1,380	2,000	2,000	
Sheriff	50,125	150,524	118,490	160,838	147,759	
Emergency Services	36,337	44,390	39,289	96,794	50,266	
Court Services	8,973	2,000	2,700	3,000	2,000	
Environmental Assist. & Prot.	15,971	30,416	30,416	31,380	30,416	
Inspections	872	1,300	1,300	1,300	1,300	
Public Health	112,186	190,768	162,370	232,487	222,693	
Social Services	47,498	54,500	45,200	65,500	65,500	
Youth Services	5,014	3,000	120	-	-	
N.C. Cooperative Extension	7,885	12,342	11,894	16,637	14,572	
Library	24,458	25,080	25,009	27,995	25,080	
Parks & Recreation	9,722	16,900	16,725	25,100	17,700	
Housing	4,536	4,200	4,200	9,400	6,450	
Budget & Management	3,414	6,500	5,500	8,500	8,500	
Management Info. Services	15,580	25,250	25,250	30,050	30,050	
Finance	32,892	46,925	46,925	48,000	48,000	
General Services	2,729	8,600	9,165	16,600	10,900	
Human Resources	3,747	10,850	10,850	10,850	10,850	
MapForsyth	-	-	-	8,380	8,380	
Attorney	6,379	13,058	9,701	11,888	11,888	
Board of Elections	16,799	14,089	6,312	15,900	9,150	
Co. Commissioners & Mngr.	33,892	49,400	44,400	49,000	49,000	
Register of Deeds	36	2,700	1,370	2,250	2,250	
Tax Administration	50,619	47,210	46,710	40,210	40,210	
<b>Total Training &amp; Conference</b>	<b>496,518</b>	<b>765,727</b>	<b>668,308</b>	<b>917,604</b>	<b>818,459</b>	<b>0</b>



## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
Animal Control	239,144	253,254	229,067	279,361	279,361	
Interagency Communications	54,574	81,482	61,303	80,499	75,249	
Sheriff	2,469,055	2,459,463	2,325,358	3,722,200	2,079,218	
Emergency Services	908,650	963,268	1,043,482	1,238,835	1,019,638	
Court Services	848	600	600	600	600	
Environmental Assist. & Prot.	38,723	56,941	55,317	54,608	54,058	
Public Health	3,986,200	5,246,605	4,160,610	5,456,812	4,666,422	
Social Services	628,542	459,525	483,882	575,884	575,884	
Youth Services	76,667	33,375	30,876	7,500	7,500	
N.C. Cooperative Extension	108,300	129,067	129,717	155,866	148,124	
Library	1,149,180	1,246,782	1,235,847	1,282,894	1,148,810	
Parks & Recreation	1,450,385	1,549,715	1,497,695	1,691,935	1,582,987	
Housing	2,883	4,420	3,467	12,270	8,270	
Budget & Management	1,800	1,350	2,100	2,350	2,350	
Management Info. Services	577,999	492,200	601,803	745,800	674,050	
Finance	11,877	16,900	18,679	18,400	18,400	
General Services	4,012,026	4,089,475	3,760,046	4,052,869	4,011,869	
Human Resources	26,607	31,900	31,900	31,900	31,900	
MapForsyth	-	-	-	2,000	2,000	
Attorney	12,399	14,080	14,380	16,000	16,000	
Board of Elections	30,392	42,200	23,036	60,540	42,540	
Co. Commissioners & Mngr.	25,579	29,514	26,150	33,864	33,864	
Register of Deeds	50,703	56,500	34,700	41,800	41,800	
Tax Administration	27,616	35,294	44,372	34,842	34,842	
<b>Total Materials &amp; Supplies</b>	<b>15,890,149</b>	<b>17,293,910</b>	<b>15,814,387</b>	<b>19,599,629</b>	<b>16,555,736</b>	<b>0</b>
<b><u>OTHER OPERATING COSTS</u></b>						
Animal Control	2,011	23,150	5,693	21,150	21,150	
Interagency Communications	28,839	24,436	12,380	21,936	21,936	
Sheriff	354,259	580,226	581,720	542,630	540,395	
Emergency Services	101,229	241,585	232,223	240,315	238,645	
Environmental Assist. & Prot.	3,838	16,205	16,951	16,855	15,733	
Public Health	21,835	233,950	176,369	452,805	452,805	
Social Services	21,673,462	24,901,677	24,060,823	24,832,216	24,831,216	
Youth Services	10,082	60,325	20,008	14,950	14,950	
N.C. Cooperative Extension	5,983	9,625	11,825	12,365	12,365	
Library	18,025	37,745	39,872	33,525	33,525	
Parks & Recreation	130,416	132,175	135,025	126,500	125,000	
Housing	10,430	19,000	22,813	74,890	19,690	
Budget & Management	261	2,500	300	2,300	2,300	
Management Info. Services	8,500	15,650	6,139	18,400	18,400	
Finance	4,288	7,515	7,575	7,695	7,695	
General Services	52,167	77,934	62,645	81,305	80,305	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		Request	FY 15-16		
	Actual	Original	Estimate		Recommend	Adopted	
<b><u>OTHER OPERATING COSTS (Contd.)</u></b>							
Human Resources	22,322	24,190	22,190	24,480	24,480		
MapForsyth	-		-	1,800	1,800		
Attorney	4,471	13,568	10,068	13,068	13,068		
Board of Elections	1,874	30,535	27,250	30,300	28,235		
Co. Commissioners & Mngr.	5,402	9,212	5,500	9,330	9,330		
Register of Deeds	550	2,700	900	2,700	2,700		
Tax Administration	30,529	56,045	32,090	47,580	47,580		
Non-Departmental	427,087	168,558	147,282	170,900	170,900		
<b>Total Other Operating Costs</b>	<b>22,917,860</b>	<b>26,688,506</b>	<b>25,637,641</b>	<b>26,799,995</b>	<b>26,734,203</b>	<b>0</b>	
<b><u>PRIOR YEAR ENCUMBRANCES</u></b>							
Non-Departmental	-	1,800,000	(2,000,000)	2,500,000	2,000,000		
<b>Total PY Encumbrances</b>	<b>-</b>	<b>1,800,000</b>	<b>(2,000,000)</b>	<b>2,500,000</b>	<b>2,000,000</b>	<b>0</b>	
<b><u>CONTINGENCY</u></b>							
Sheriff	-	-	-	-	1,225,000		
Emergency Services	-	-	-	-	-		
Youth Services	-	10,523	-	697,608	697,608		
NC Cooperative Extension Svc	-	24,500	-	24,000	24,000		
Library	-	10,000	-	10,000	156,380		
Non-Departmental	-	1,050,000	-	2,402,450	2,132,361		
<b>Total Contingency</b>	<b>0</b>	<b>1,095,023</b>	<b>0</b>	<b>3,134,058</b>	<b>4,235,349</b>	<b>0</b>	
<b><u>PROPERTY</u></b>							
Animal Control	-	-	-	-	-		
Emergency Management	-	-	58,500	-	-		
Interagency Communications	49,900	-	-	61,000	-		
Sheriff	116,421	168,641	516,120	1,589,553	524,753		
Emergency Services	-	-	-	472,600	65,000		
Environmental Assist. & Prot.	37,250	44,258	44,258	34,042	34,042		
Public Health	-	-	5,873	85,000	85,000		
Library	-	23,180	9,400	9,978	9,978		
Management Info. Services	111,480	129,200	127,800	258,701	89,200		
Parks & Recreation	13,495	230,000	540,081	674,000	157,000		
Management Info. Services	72,147	10,450	22,036	66,000	66,000		
General Services	-	-	-	1,508,130	-		
Register of Deeds	-	50,000	-	25,000	25,000		
Tax Administration	165,020	-	2,168,963	-	-		
NC Cooperative Extension Svc	-	-	-	200,000	-		
Non-Departmental	-	-	1,917	-	-		
<b>Total Property</b>	<b>565,713</b>	<b>655,729</b>	<b>3,494,948</b>	<b>4,984,004</b>	<b>1,055,973</b>	<b>0</b>	
<b><u>DEBT SERVICE</u></b>							
Debt	63,998,974	64,330,508	59,975,443	61,479,297	61,479,297		
<b>Total Debt Service</b>	<b>63,998,974</b>	<b>64,330,508</b>	<b>59,975,443</b>	<b>61,479,297</b>	<b>61,479,297</b>	<b>0</b>	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

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	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>PAYMENTS TO OTHER AGENCIES</u></b>						
Emergency Management	337,296	355,590	355,590	328,630	328,630	
Sheriff	235,365	244,200	234,280	245,240	245,240	
Emergency Services	226,550	228,350	226,550	226,550	226,550	
Environmental Assist. & Prot.	177,778	210,000	210,000	200,000	200,000	
Inspections	8,448	306,130	306,130	423,480	423,480	
Centerpoint Human Services	5,740,312	6,148,706	6,148,706	6,148,706	6,148,706	
Social Services	192,999	187,898	187,790	220,988	220,988	
Aging Services	92,700	400,000	400,000	624,373	350,000	
Youth Services	727,608	687,085	697,608	-	-	
N.C. Cooperative Ext. Svc.	32,548	50,151	50,151	64,951	64,951	
Forsyth Tech. Comm. College	8,905,742	9,502,406	9,574,402	10,155,197	10,041,024	
WS/FC School System	112,695,445	112,015,855	112,015,854	115,083,590	116,520,921	
Parks & Recreation	180,336	180,336	180,336	200,000	180,336	
Housing	36,253	0	-	-	-	
Budget & Management	12,150	0	-	-	-	
Planning	1,456,564	1,472,790	1,472,790	1,419,970	1,419,970	
Purchasing	146,893	108,970	108,970	116,220	116,220	
Economic Development	2,059,777	2,156,995	2,145,762	2,858,596	2,706,539	
Community Grants	236,396	0	-	1,403,000	-	
Non-Departmental	552,285	605,000	525,000	595,000	595,000	
<b>Total Payments T/O Ags.</b>	<b>134,053,445</b>	<b>134,860,462</b>	<b>134,839,919</b>	<b>140,314,491</b>	<b>139,788,555</b>	<b>0</b>
<b><u>OTHER FINANCING USES</u></b>						
WS/FC School System	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	
Housing	25,755	27,690	27,690	25,125	25,125	
Non-Departmental	3,528,267	5,067,145	5,067,145	2,941,600	1,614,000	
<b>Total Other Financing Uses</b>	<b>5,289,022</b>	<b>6,829,835</b>	<b>6,829,835</b>	<b>4,701,725</b>	<b>3,374,125</b>	<b>0</b>
<b>TOTAL GENERAL FUND</b>	<b><u>384,051,919</u></b>	<b><u>405,107,369</u></b>	<b><u>388,591,959</u></b>	<b><u>427,979,907</u></b>	<b><u>412,911,452</u></b>	<b><u>0</u></b>

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>TAXES</u></b>						
Tax Administration	-	970	-	-	-	
Non-Departmental	287,918,156	287,520,623	288,892,066	310,960,628	297,385,177	
<b>Total Taxes</b>	<b>287,918,156</b>	<b>287,521,593</b>	<b>288,892,066</b>	<b>310,960,628</b>	<b>297,385,177</b>	<b>0</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
Animal Control	151,845	210,000	191,045	210,000	210,000	
Sheriff	171,538	241,600	163,314	185,500	185,500	
Emergency Services	9,920	11,000	10,000	11,000	11,000	
Environmental Assist. & Prot.	214,183	195,820	222,541	213,000	213,000	
Public Health	150,862	105,917	109,976	115,394	115,394	
Register of Deeds	52,300	52,400	53,800	55,690	55,690	
Non-Departmental	39,730	39,000	37,500	38,500	38,500	
<b>Total Licenses &amp; Permits</b>	<b>790,378</b>	<b>855,737</b>	<b>788,176</b>	<b>829,084</b>	<b>829,084</b>	<b>0</b>
<b><u>INTERGOVERNMENTAL</u></b>						
Debt	2,408,218	2,427,588	2,427,588	2,424,973	2,424,973	
Emergency Management	-	-	158,278	-	-	
Interagency Communications	443,965	469,282	454,000	454,138	454,138	
Sheriff	2,099,449	1,981,162	1,863,596	2,124,688	2,020,384	
Court Services	402,408	252,470	294,539	96,919	96,919	
Environmental Assist. & Prot.	758,968	790,648	761,128	750,867	750,867	
CenterPoint Human Services	103,223	100,000	105,000	105,000	105,000	
Public Health	5,191,702	6,061,851	5,551,361	6,288,490	6,288,490	
Social Services	35,820,038	36,904,916	38,742,354	39,362,020	39,362,020	
Aging Services	-	250,000	250,000	200,000	200,000	
Youth Services	1,581,654	1,288,108	1,433,202	870,244	870,244	
N.C. Cooperative Extension	122,917	137,207	123,332	168,962	170,927	
Library	407,384	343,412	343,412	343,412	343,412	
Parks & Recreation	346,739	419,010	397,972	419,017	419,017	
Housing	8,400	20,000	20,000	20,000	20,000	
General Services	521,655	450,000	450,000	450,000	450,000	
MapForsyth	-	-	-	402,820	402,820	
Economic Development	75,000	75,000	75,000	-	-	
Board of Elections	227,668	-	-	42,890	39,990	
Tax Administration	-	-	11,938	-	-	
Community Grants	150,309	-	-	-	-	
Non-Departmental	2,105,788	1,711,000	1,865,214	1,861,000	1,861,000	
<b>Total Intergovernmental</b>	<b>52,775,485</b>	<b>53,681,654</b>	<b>55,327,914</b>	<b>56,385,440</b>	<b>56,280,201</b>	<b>0</b>
<b><u>CHARGES FOR SERVICES</u></b>						
Animal Control	151,366	174,575	175,226	174,750	174,750	
Interagency Communications	40,725	62,445	62,445	62,445	62,445	
Sheriff	4,116,813	3,800,351	3,564,233	3,610,636	3,610,636	
Emergency Services	8,338,657	8,485,500	8,385,525	8,685,500	8,685,500	
Environmental Assist. & Prot.	275	600	700	600	600	
Public Health	3,436,292	4,345,536	3,591,220	3,406,224	3,406,224	

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	
<b><u>CHARGES FOR SERVICES (Contd.)</u></b>						
Social Services	154,850	154,500	243,526	220,500	220,500	
N. C. Cooperative Extension	22,642	28,700	28,700	22,450	22,450	
Library	36,062	46,455	49,842	39,120	39,120	
Parks & Recreation	3,237,343	3,373,200	3,449,980	3,438,400	3,505,400	
Management Info. Services	6,217	11,000	-	11,000	11,000	
Finance	50,856	60,000	50,800	60,000	60,000	
General Services	86,917	66,000	72,000	72,000	72,000	
Board of Elections	11,477	0	-	-	-	
Register of Deeds	3,026,916	3,143,600	3,088,350	3,236,475	3,236,475	
Tax Administration	994,735	885,587	899,702	1,173,300	1,173,300	
Non-Departmental	12,289	150	75	75	75	
<b>Total Charges for Services</b>	<b>23,724,432</b>	<b>24,638,199</b>	<b>23,662,324</b>	<b>24,213,475</b>	<b>24,280,475</b>	<b>0</b>
<b><u>EARNINGS ON INVESTMENTS</u></b>						
Public Health	2,109	-	-	-	-	
Social Services	85	-	-	-	-	
Finance	6	-	4	-	-	
Register of Deeds	2,833	2,500	4,000	2,500	2,500	
Non-Departmental	398,978	352,900	356,800	425,600	425,600	
<b>Total Earnings on Invest.</b>	<b>404,011</b>	<b>355,400</b>	<b>360,804</b>	<b>428,100</b>	<b>428,100</b>	<b>0</b>
<b><u>OTHER REVENUES</u></b>						
Animal Control	22,853	21,100	25,509	21,000	21,000	
Interagency Communications	25,500	25,750	38,750	25,750	25,750	
Sheriff	347,817	263,970	359,084	291,800	291,800	
Emergency Services	2,777,572	3,534,033	2,608,871	3,630,466	3,585,540	
Environmental Assist. & Prot.	2,466	530	565	530	530	
CenterPoint Human Services	800,640	0	-	-	-	
Public Health	2,897,316	5,431,035	7,644,961	6,190,346	6,190,346	
Social Services	132,086	310,825	103,590	97,000	97,000	
Youth Services	1,493	0	300	-	-	
N.C. Cooperative Extension	67,918	66,117	64,353	74,617	74,617	
Library	86,878	76,297	54,971	52,260	60,260	
Parks & Recreation	609,943	647,850	634,687	632,700	632,700	
Management Info. Services	5,600	200	-	-	-	
Finance	86	0	150	200	200	
General Services	195,789	316,300	12,715	-	-	
Human Resources	337,989	0	253,749	260,740	260,740	
Economic Development	30,374	30,374	30,374	30,374	30,374	
Attorney	33	0	48	-	-	
Board of Elections	283	0	-	-	-	
County Commissioners & Mngr	10	0	-	-	-	
Register of Deeds	1,941	2,450	2,700	2,900	2,900	
Tax Administration	140,986	275,500	275,719	275,500	275,500	
Non-Departmental	1,309,412	721,200	444,433	720,000	720,000	
<b>Total Other Revenues</b>	<b>9,794,985</b>	<b>11,723,531</b>	<b>12,555,529</b>	<b>12,306,183</b>	<b>12,269,257</b>	<b>0</b>

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

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	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>OTHER FINANCING SOURCES</u></b>						
Debt	5,842,910	6,929,087	5,335,000	3,731,269	3,731,269	
Sheriff	6,536	210,000	0	955,170	0	
Non-Departmental	1,575,330	1,602,232	1,927,624	1,712,540	1,712,540	
<b>Total Otr Financing Sources</b>	<b>7,424,776</b>	<b>8,741,319</b>	<b>7,262,624</b>	<b>6,398,979</b>	<b>5,443,809</b>	<b>0</b>
<b><u>FUND BALANCE</u></b>						
Debt	0	2,265,933	-	5,058,018	5,058,018	
Non-Departmental		15,324,003	5,541,633	11,400,000	10,937,331	
<b>Total Fund Balance</b>	<b>0</b>	<b>17,589,936</b>	<b>5,541,633</b>	<b>16,458,018</b>	<b>15,995,349</b>	<b>0</b>
<b>TOTAL GENERAL FUND</b>	<b><u>382,832,223</u></b>	<b><u>405,107,369</u></b>	<b><u>394,391,070</u></b>	<b><u>427,979,907</u></b>	<b><u>412,911,452</u></b>	<b><u>0</u></b>

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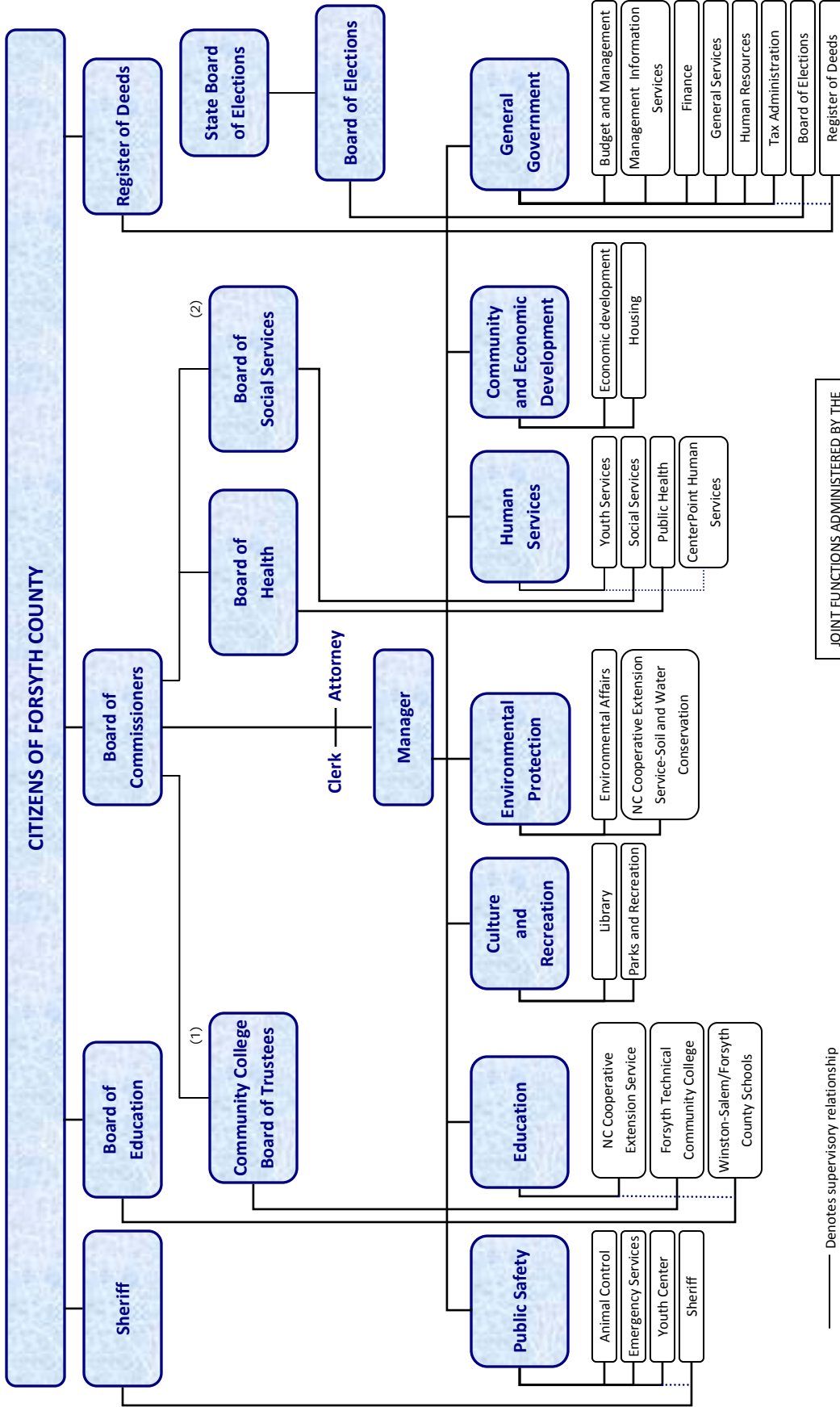
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**JOINT FUNCTIONS ADMINISTERED BY THE CITY OF WINSTON SALEM**

- Planning
- Purchasing
- MapForsyth
- Emergency Management
- Utilities

(1) Four of thirteen members appointed by the Governor

(2) Two of five members appointed by the State Social Services Commission

# PERSONNEL POSITIONS BY SERVICE AREA

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<b><u>Public Safety</u></b>						
<b>Animal Control</b>						
Full	29	29	29	31	29	
Part	1	1	1	1	1	
<b>Interagency Communications</b>						
Full	2	2	2	2	2	
Part	0	0	0	0	0	
<b>Sheriff</b>						
Full	511	511	512	581	512	
Part	21	21	24	24	24	
<b>Emergency Services</b>						
Full	228	234	234	246	234	
Part	13	13	13	17	13	
<b>Total Service Area - Full</b>	<b>770</b>	<b>776</b>	<b>777</b>	<b>860</b>	<b>777</b>	
<b>Total Service Area - Part</b>	<b>35</b>	<b>35</b>	<b>38</b>	<b>42</b>	<b>38</b>	
<b><u>Environmental Management</u></b>						
<b>Environmental Assistance &amp; Protection</b>						
Full	24	24	24	24	24	
Part	0	0	0	1	1	
<b>Total Service Area - Full</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	
<b>Total Service Area - Part</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	
<b><u>Health</u></b>						
<b>Public Health</b>						
Full	277	269	255	257	257	
Part	9	7	7	7	7	
<b>Total Service Area - Full</b>	<b>277</b>	<b>269</b>	<b>255</b>	<b>257</b>	<b>257</b>	
<b>Total Service Area - Part</b>	<b>9</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b><u>Social Services</u></b>						
<b>Social Services</b>						
Full	474	474	478	500	500	
Part	2	2	4	4	4	
<b>Youth Services</b>						
Full	17	17	17	17	17	
Part	6	6	10	10	10	
<b>Total Service Area - Full</b>	<b>491</b>	<b>491</b>	<b>495</b>	<b>517</b>	<b>517</b>	
<b>Total Service Area - Part</b>	<b>8</b>	<b>8</b>	<b>14</b>	<b>14</b>	<b>14</b>	

# PERSONNEL POSITIONS BY SERVICE AREA

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	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Estimate	Request	FY 15-16 Recommend	Adopted
<b>Education</b>						
<b>N.C. Cooperative Extension Service</b>						
Full	17	17	17	17	17	
Part	2	2	2	2	2	
<b>Total Service Area - Full</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	
<b>Total Service Area - Part</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	

## Culture & Recreation

### Library

Full	89	89	89	89	89	
Part	33	33	33	33	33	

### Parks & Recreation

Full	71	71	71	70	68	
Part	117	120	120	120	120	

<b>Total Service Area - Full</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>159</b>	<b>157</b>	
<b>Total Service Area - Part</b>	<b>150</b>	<b>153</b>	<b>153</b>	<b>153</b>	<b>153</b>	

## Community & Economic Development

### Housing

Full	5	5	5	6	5	
Part	0	0	0	0	0	

<b>Total Service Area - Full</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>5</b>	
<b>Total Service Area - Part</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Administration & Support

### Budget & Management

Full	5	6	6	6	6	
Part	1	0	0	0	0	

### Management Information Services

Full	42	42	42	42	42	
Part	0	0	0	0	0	

# PERSONNEL POSITIONS BY SERVICE AREA

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<b><u>Administration &amp; Support (continued)</u></b>						
<b>Finance</b>						
Full	22	23	23	23	23	
Part	0	0	0	0	0	
<b>General Services</b>						
Full	140	140	133	133	133	
Part	4	4	4	4	4	
<b>Human Resources</b>						
Full	9	9	9	10	9	
Part	0	0	0	0	0	
<b>MapForsyth</b>						
Full	0	0	0	6	6	
Part	0	0	0	0	0	
<b>Attorney</b>						
Full	13	13	13	13	13	
Part	0	0	0	0	0	
<b>County Commissioners &amp; Manager</b>						
Full	6	6	6	6	6	
Part	1	1	1	1	1	
<b>Total Service Area - Full</b>	<b>237</b>	<b>239</b>	<b>232</b>	<b>239</b>	<b>238</b>	
<b>Total Service Area - Part</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	
<b><u>General Government</u></b>						
<b>Board of Elections</b>						
Full	8	8	8	8	8	
Part	0	0	0	0	0	
<b>Register of Deeds</b>						
Full	19	19	19	19	19	
Part	3	3	3	3	3	
<b>Tax Administration</b>						
Full	75	74	74	72	72	
Part	10	1	1	1	1	
<b>Total Service Area - Full</b>	<b>102</b>	<b>101</b>	<b>101</b>	<b>99</b>	<b>99</b>	
<b>Total Service Area - Part</b>	<b>13</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	
<b>Grand Total</b>						
<b>Full-Time Positions</b>	<b>2,083</b>	<b>2,082</b>	<b>2,066</b>	<b>2,178</b>	<b>2,091</b>	
<b>Part-Time Positions</b>	<b>223</b>	<b>214</b>	<b>223</b>	<b>228</b>	<b>224</b>	

# PERSONNEL POSITIONS BY SERVICE AREA

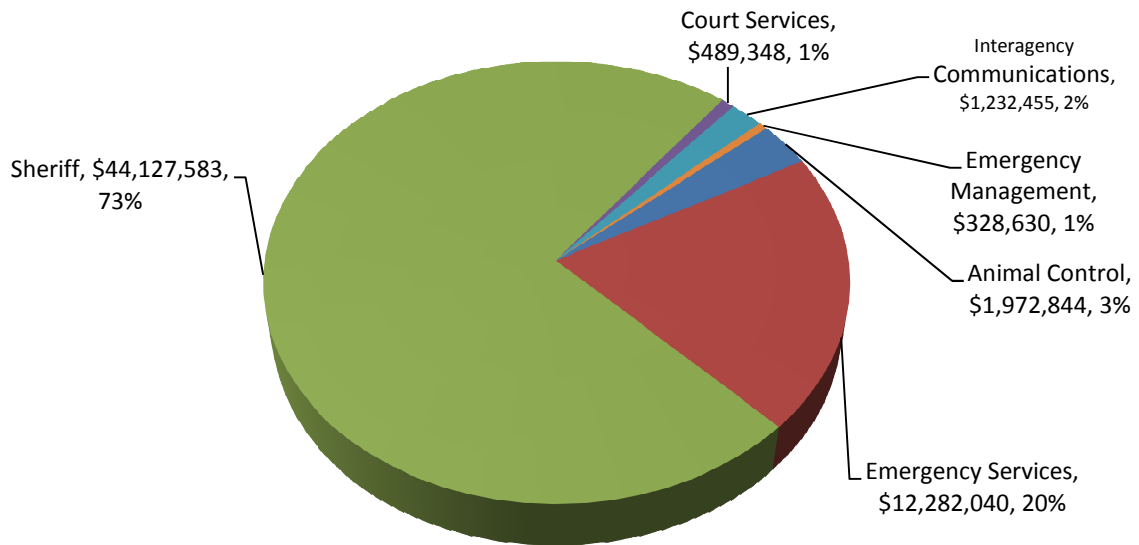
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## DEPARTMENTAL CHANGES

Animal Control	FY16 request for 2 Animal Care Officers. Not recommended. Change during FY2016 to occur shifting from sworn officers to non-sworn Care Officers. Shifting responsibility for Cruelty/Neglect to Sheriff & other law enforcement agencies (Winston-Salem and Kernersville PD. May result in decrease in number of positions but unknown at this time.
Sheriff	FY16 request for 69 positions throughout agency. Manager's recommended budget includes \$1.225m to fund some positions (Detention, Patrol, Court Security), however, FCSO has not provided distribution of what positions and how many, therefore no additional positions are reflected in the Recommended column at this time. Funding requires that additional positions not negatively impact FY17 budget. In other words, the Sheriff cannot spread adding all 69 positions throughout FY16 to fit the \$1.225m amount and then require \$2 million more in the FY17 budget to cover the annualized costs. If Patrol positions added, Sheriff intends to use some DEA Forfeiture funds for operating costs.
Emergency Services	FY16 request for 11FT Paramedic positions, 1 FT Firefighter position from Vienna VFD, 2PT Fire Suppression positions, and 1PT Telecommunicator position. The Manager's recommended budget includes \$300,000 to fund a portion of the Mobile Integrated Healthcare Pilot program, however, how many positions these dollars will fund has not been determined at this time, therefore no positions are reflected in the Recommended column.
Public Health	CY Estimate reflects the deletion of 14FT positions due to changes in funding for Carolina Access program and Nurse Family Partnership program. Difficulty in filling and retaining positions and trying to meet NFP program requirements did not mesh therefore department eliminated positions (vacant). FY16 request for 2FT School Health Nurses. County Manager's recommended budget includes these positions and they are reflected in the Recommended column above. These positions are to continue efforts to impact the nurse to student ratio. State recommends 1 nurse per 750 students. It would take at least 50 full time additional nurse positions to reach this standard.
Social Services	FY16 recommended includes 22FT requested positions: 2FT in Adult Services to respond to increased Guardianship cases and 20FT IMCW positions to address Medicaid and Food & Nutrition cases requiring entry and management through NCFASST system. Higher reimbursement allows additional positions with minimal County dollar impact.
Youth Services	FY16 will see a transition in Youth Services. The County will no longer operate a youth detention facility. While the positions are in the recommended budget, they will be phased out during the first quarter of the fiscal year.
NC Cooperative Extension	County manager's recommended budget includes funds for an Urban Agriculture program to be implemented and includes 1 position.
Parks & Recreation	FY16 recommended budget deletes 3 Golf positions at Tanglewood on the recommendation of the Consultant managing golf operations for the next year.
Housing	FY16 request for 1FT Code Enforcement Officer - not recommended.
General Services	FY15 Estimate - elimination of Custodial positions & shifting to contract at Hall of Justice.
MapForsyth	New City/County department to manage street addressing and GIS-related projects. Took 2 positions from Tax and 1 from MIS plus 2 City positions and 1 new addressing analyst position.

# PUBLIC SAFETY SERVICE AREA

## Public Safety Service Area - \$66.2 million - 15.9% of General Fund Expenditures



### Operating Goals & Objectives:

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

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

# ANIMAL CONTROL

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

**Program Descriptions:**

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

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

*Custody & 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. The Custody & Care staff cares for an average of 200 animals daily while maintaining the standards, certifications and licenses required by the NC Animal Welfare Act.

**Accomplishments:** Performance goals for all division programs are reflecting positive results. We believe this is attributable to the enhanced community assistance public/private programs providing assistance to low income households and shared resources promoting department programs. Animals requiring shelter are down by 13%, rehomed animals are up by 7% while euthanasia has been reduced 23% compared to 2014.

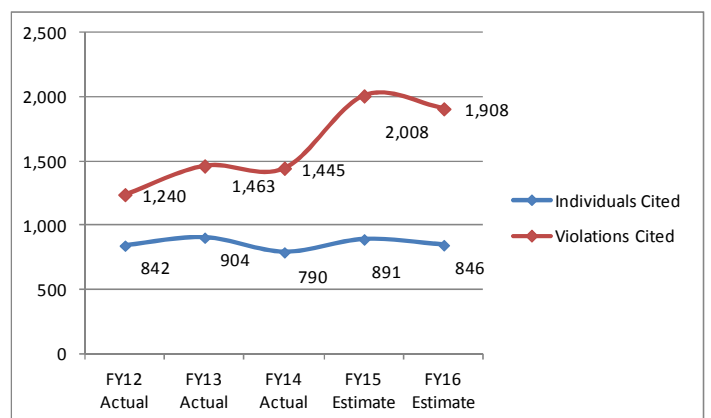
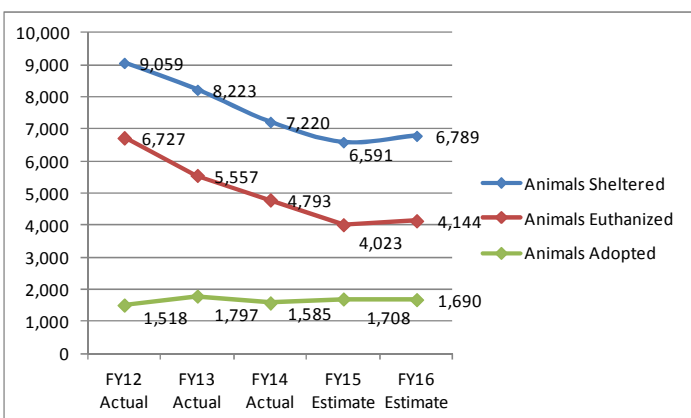
Revised processes in the Administration and Patrol programs have seen overall revenue collection increase 23% and service calls reduce by 14% compared to 2014.

**FY16 GOALS:** - The department has been meeting with private organizations regarding expansion of current successful partnership programs such as Forsyth Spay Day Coalition. The goal is cooperative, coordinated, targeting of animal welfare resource deprived areas of the County with support and education resources.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	314,032	392,741	308,194	383,538	383,269	
Patrol	803,024	829,929	1,068,879	834,913	833,413	
Custody & Care	684,865	741,553	665,593	797,608	756,162	
<b>Total</b>	<b><u>1,801,921</u></b>	<b><u>1,964,223</u></b>	<b><u>2,042,666</u></b>	<b><u>2,016,059</u></b>	<b><u>1,972,844</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



# ANIMAL CONTROL

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries & Wages	926,077	1,002,825	1,192,767	984,167	984,167	0
Employee Benefits	432,590	459,276	408,462	456,451	456,451	0
<b>Total Personal Services</b>	<b>1,358,667</b>	<b>1,462,101</b>	<b>1,601,229</b>	<b>1,440,618</b>	<b>1,440,618</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	147,204	163,350	160,158	173,550	168,550	0
				<i>Vet fees, temporary help in shelter, pet licensing.</i>		
Maintenance Service	22,198	21,900	15,926	61,546	23,600	0
				<i>Solid waste disposal, equipment repair on traps, radios, &amp; other equipment.</i>		
Rent	66	200	125	200	200	0
				<i>Rental equipment for hearing tribunal.</i>		
Utility Services	4,566	5,274	4,754	5,020	5,020	0
				<i>Water/sewer service.</i>		
Other Purchased Services	21,920	31,269	22,682	31,069	30,800	0
				<i>Insurance premiums, cellular phone service.</i>		
Training & Conference	6,145	3,725	3,032	3,545	3,545	0
		<i>Ongoing training for shelter staff &amp; recertification of existing ACO's; certification of new ACO's.</i>				
General Supplies	56,017	58,156	51,257	79,339	79,339	0
		<i>Uniforms, office supplies, janitorial supplies, radios, vests, officer safety equip., traps, other small equipment.</i>				
Energy	71,905	73,898	71,207	79,822	79,822	0
				<i>Electricity and natural gas costs.</i>		
Operating Supplies	111,222	121,200	106,603	120,200	120,200	0
				<i>Animal food, tags, medical and veterinary supplies.</i>		
Other Operating Costs	2,011	23,150	5,693	21,150	21,150	0
				<i>Insurance claims, memberships &amp; dues.</i>		
<b>Total Operating Exps.</b>	<b>443,254</b>	<b>502,122</b>	<b>441,437</b>	<b>575,441</b>	<b>532,226</b>	<b>0</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,801,921</u></b>	<b><u>1,964,223</u></b>	<b><u>2,042,666</u></b>	<b><u>2,016,059</u></b>	<b><u>1,972,844</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	215,022	228,950	268,946	237,857	237,857	0
<b>REVENUES</b>	<b><u>326,064</u></b>	<b><u>405,675</u></b>	<b><u>391,780</u></b>	<b><u>405,750</u></b>	<b><u>405,750</u></b>	
POSITIONS	30	30	30	30	30	

**Budget Highlights:** The Recommended Budget for Animal Control reflects a net County dollar increase of \$8,621 (0.4%) from the previous year's budget. The primary driver of the increase is due to a one-time expenditure to replace the stainless steel mobile kennels used to transfer animals at the animal shelter. This cost is partially offset by a decrease in Personal Services as a result of staff turnover in FY 2014-2015.

**Horizon Issues:** The proposed move of the Animal Welfare Section of the NC Department of Agriculture to the Department of Public Safety may have impacts not anticipated. Future rule making processes and inspection criteria are unclear at this time. Legislation regulating commercial dog breeders may fall to local agencies for enforcement. The high number of puppy mills in North Carolina is a high profile public issue. Annual state inspections have begun identifying issues related to age such as flooring and deteriorating kennels that will require resurfacing and replacement in the near future.



# EMERGENCY MANAGEMENT

**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. Provides coordination of the Forsyth County Homeland Security/Preparedness Task Force consisting of more than 20 local emergency response agencies. Provide coordination of the implementation and

maintenance of the National Incident Management System (NIMS) in municipal and county emergency response and recovery.

**Accomplishments:** Conducted 3 Mutli-Agency Emergency management simulations.

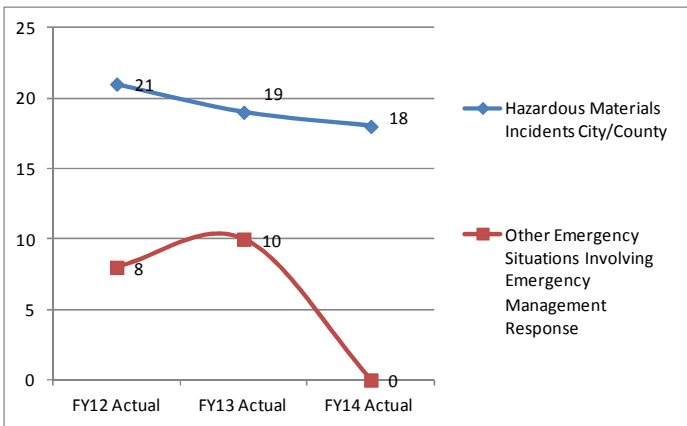
**Emergency Management is a joint City/County agency administered by the City of Winston-Salem. For more information, please visit:**

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

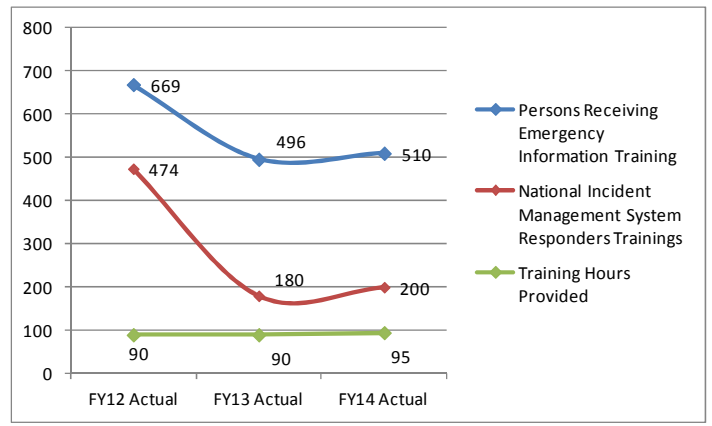
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Emergency Management	497,083	518,930	530,610	530,610	530,610	
Hazmat Response						
Homeland Preparedness		0		0	0	
<b>Total</b>	<b><u>497,083</u></b>	<b><u>518,930</u></b>	<b><u>530,610</u></b>	<b><u>530,610</u></b>	<b><u>530,610</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



*Emergency Responses*



*Trainings*

**2**  
*Number of Multiagency disaster simulations with volunteers*  
**1**  
 With volunteers

# EMERGENCY MANAGEMENT

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
Payments T/O Agencies	337,296	355,590	355,390	<b>328,630</b>	<b>328,630</b>	
				<i>County portion paid to City of Winston-Salem for administering program.</i>		
Other Purchased Services	29,258	0	70,520	<b>0</b>	<b>0</b>	<b>0</b>
				<i>Regional Hazard Mitigation Plan funded by FEMA.</i>		
Grant Equipment	0	0	58,500	<b>0</b>	<b>0</b>	<b>0</b>
				<i>Homeland Security Grant Equipment - Regional Water Purification System.</i>		
<b>TOTAL EXPENDITURES</b>	<b><u>366,554</u></b>	<b><u>355,590</u></b>	<b><u>484,410</u></b>	<b><u>328,630</u></b>	<b><u>328,630</u></b>	<b><u>0</u></b>
<b><u>REVENUES</u></b>						
City						
County	366,554	355,590	484,410	328,630	328,630	
Intergovernmental						
<b>Total</b>						

**Horizon Issues/Opportunities:** Included in the capital project to up-fit the County Public Safety Center are funds build space to move the Emergency Management function from the Smith Reynolds Airport to the County Public Safety Center which also houses the County's Emergency Operations Center. With this construction project and move, there exists an opportunity to discuss shifting the administration of this function as a City of Winston-Salem administered program to a County administered function. The rationale for making such a change is the fact that the majority of federal and state grant opportunities, particularly with Homeland Security Grants are required to pass-through the County's budget. In addition, the majority of Emergency Management operations across the State are County-administered functions.

# INTERAGENCY COMMUNICATIONS

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

**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

**Accomplishments:** Interagency Communications continues to manage current revenue generating tower co-locations while exploring other potential revenue generating sources.

**FY16 Goals:** - Development of a proactive approach to the detection of equipment degradation and/or malfunction in the effort to maximize the up time for the radio equipment on our public safety and non-public safety radio users expect.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
Interagency Communications	1,167,077	1,219,440	1,136,501	1,298,855	1,232,455	
<b>TOTAL EXPENDITURES</b>	<b><u>1,167,077</u></b>	<b><u>1,219,440</u></b>	<b><u>1,136,501</u></b>	<b><u>1,298,855</u></b>	<b><u>1,232,455</u></b>	

# INTERAGENCY COMMUNICATIONS

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries & Wages	131,436	132,298	136,582	136,052	136,052	
Other Employee Compensation	522	520	526	520	520	
Employee Benefits	39,707	37,292	37,815	38,986	38,986	
<b>Total Personal Services</b>	<b>171,665</b>	<b>170,110</b>	<b>174,923</b>	<b>175,558</b>	<b>175,558</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	0	18,021	0	18,382	18,382	
Maintenance Service	793,835	853,543	817,473	850,388	850,238	
						<i>Technical assistance fees for system-related issues.</i>
Rent	56,215	57,816	57,617	59,060	59,060	
						<i>Maintenance contract for radio system. Non-warranty maintenance @ tower sites &amp; on equipment.</i>
Other Purchased Services	11,340	12,032	11,425	30,032	30,032	
						<i>Communication tower site leases.</i>
Training & Conference	709	2,000	1,380	2,000	2,000	
						<i>Insurance premiums, HVAC maintenance &amp; telephone services at tower sites, fire door inspections.</i>
General Supplies	12,789	21,650	17,723	27,400	26,150	
Energy	36,836	50,182	37,720	39,449	39,449	
						<i>System parts &amp; supplies.</i>
Operating Supplies	4,949	9,650	5,860	13,650	9,650	
Other Operating Supplies	28,839	24,436	12,380	21,936	21,936	
						<i>Electricity &amp; natural gas costs at tower sites.</i>
						<i>Insurance claims; memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>945,512</b>	<b>1,049,330</b>	<b>961,578</b>	<b>1,062,297</b>	<b>1,056,897</b>	<b>0</b>
<i>Capital Outlay</i>	<i>49,900</i>	<i>0</i>	<i>0</i>	<i>61,000</i>	<i>0</i>	<i>0</i>
<b>TOTAL EXPENDITURES</b>	<b><u>1,167,077</u></b>	<b><u>1,219,440</u></b>	<b><u>1,136,501</u></b>	<b><u>1,298,855</u></b>	<b><u>1,232,455</u></b>	<b><u>0</u></b>
Cost-sharing Expenses	8,368	10,447	5,836	12,175	12,175	
<b>REVENUES</b>	<b><u>510,190</u></b>	<b><u>557,477</u></b>	<b><u>555,195</u></b>	<b><u>542,333</u></b>	<b><u>542,333</u></b>	
POSITIONS (FT)	2	2	2	2	2	

**Budget Highlights:** The FY 2016 Recommended budget for Interagency Communications reflects a net County increase of \$28,159 (4.3%) over the FY 2015 Adopted budget. Every five years the department contracts for the inspection of the County's radio towers and the \$15,000 in the FY 2016 budget is the primary expenditure driver of the budget increase. The department also projects that revenues from the repair of Winston-Salem radios will decrease as a large number of radios were repaired in FY 2015.

**Horizon Issues:** Begin the replacement of aging radio infrastructure and discussions with vendors regarding the development of the most beneficial and cost effective, non-invasive paths towards infrastructure replacement and development of a multi-year plan to integrate new equipment while being transparent to our system users.

# SHERIFF'S OFFICE

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

**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, eviction notices, and collects judgments.

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

*DEA Forfeiture Purchasing* - accounts for the spending of illegal drug seizures funds. Expenditures typically include equipment, training and other activities that enhance

and support law enforcement in the community

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

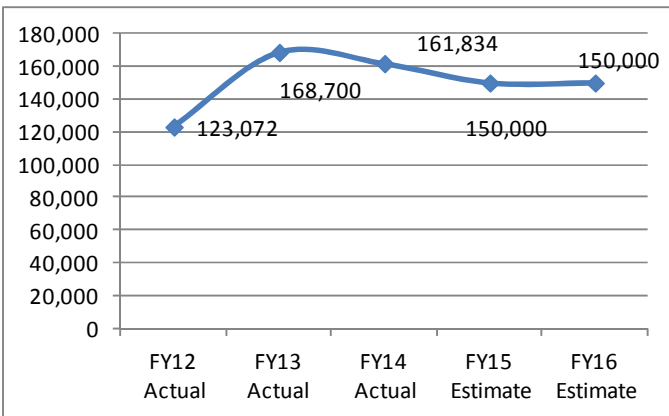
**Accomplishments:** Sustained agency CALEA accreditation status; partnered with the community to improve citizen perceptions, including the first annual Sheriff's Citizens' Academy; Investigative Service Divisions received Letter of Commendation for exemplary work; Volunteer programs, including Citizen Patrol provided 7,966 of hours of work, with a volunteer hour value of \$177,911; Four volunteers received Lifetime Achievement Awards from the President of the United States; Enhances training, wellness and organization structure, include the installation and operation of a new *use of force* simulator

**FY16 GOALS:** - Achieve agency recertification with CALEA; Achieve Federal PREA compliance for the Detention Center; establish specialized patrol teams; continue alternatives to new staffing (volunteer programs, etc.); increase staffing; enhance technology; enhance training; partner with the community and improve citizen perception.

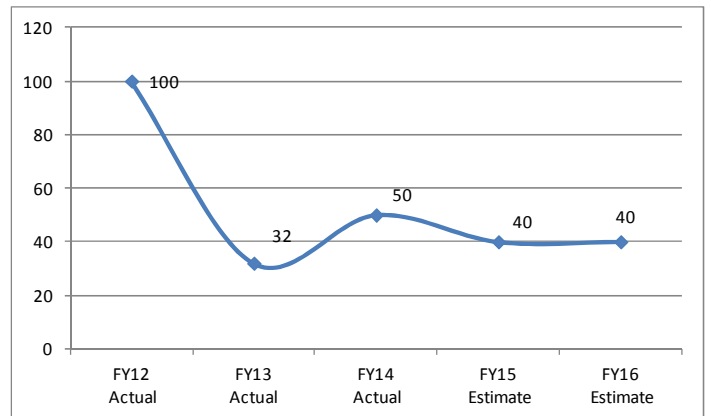
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	
Administration	4,112,235	4,943,901	4,691,440	6,407,095	5,482,168	
Law Enforcement	12,841,432	12,974,538	12,839,681	16,255,365	14,046,001	
Detention	23,045,167	23,484,885	24,036,685	26,124,407	24,534,771	
DEA Forfeiture Purchasing	6,536	210,000	0	955,170	0	
Governor's Highway Safety	83,641	59,474	68,376	64,643	64,643	
<b>Total</b>	<b><u>40,089,011</u></b>	<b><u>41,672,798</u></b>	<b><u>41,636,182</u></b>	<b><u>49,806,680</u></b>	<b><u>44,127,583</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



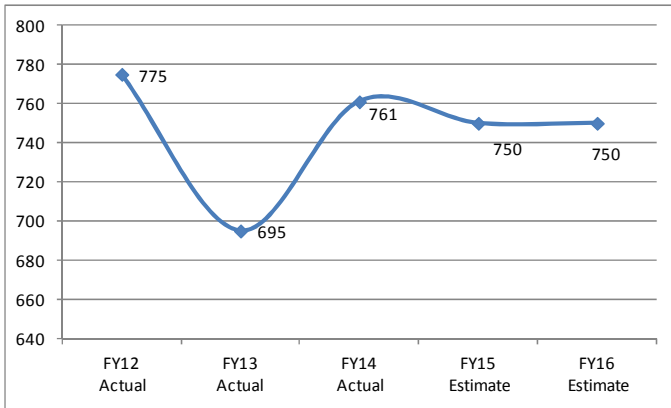
911 Calls for Sheriff's Office



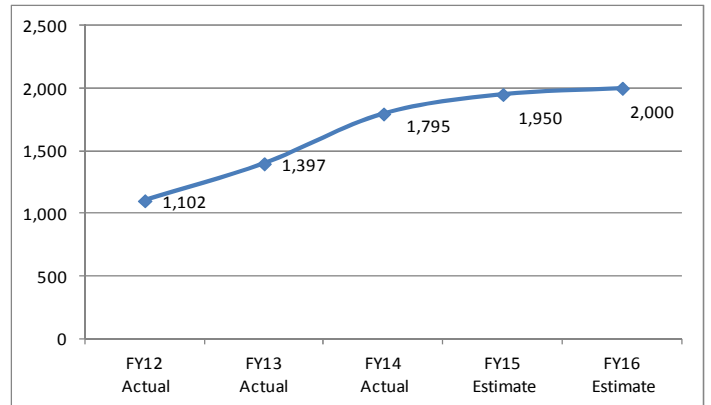
Narcotics - # of Cases

# SHERIFF'S OFFICE

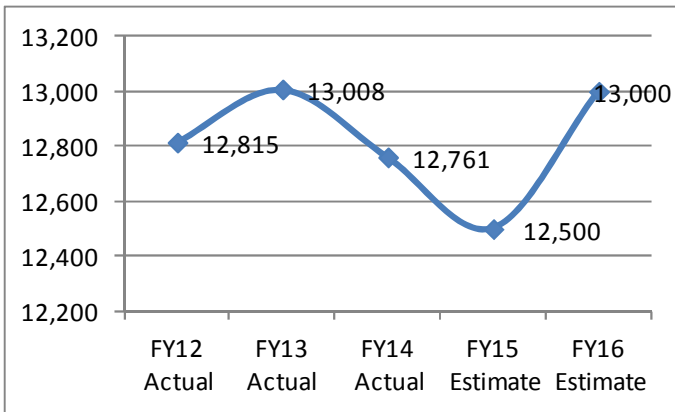
## Key Performance Measures, cont.:



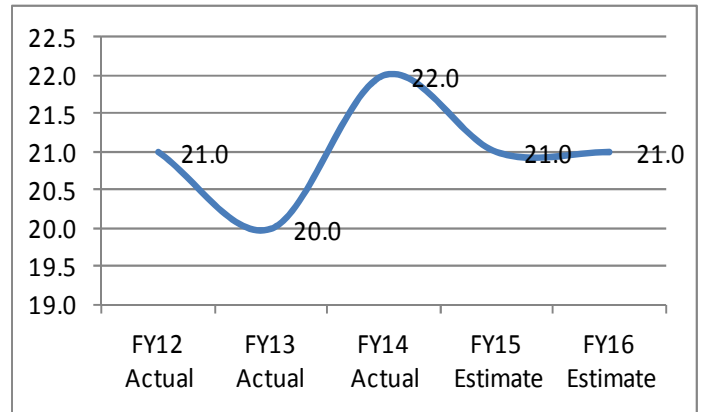
Detention - Average Daily Inmate Population



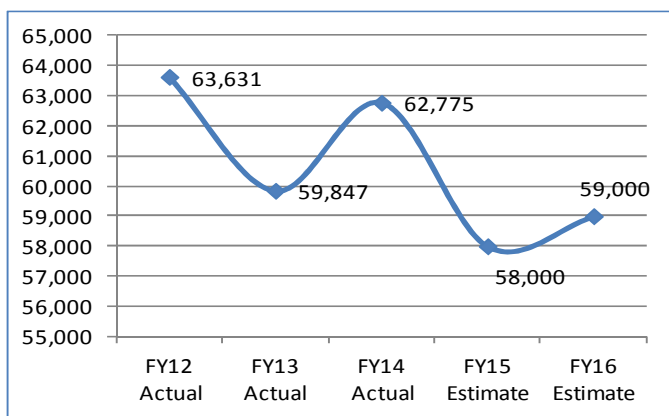
Detectives - # of Cases



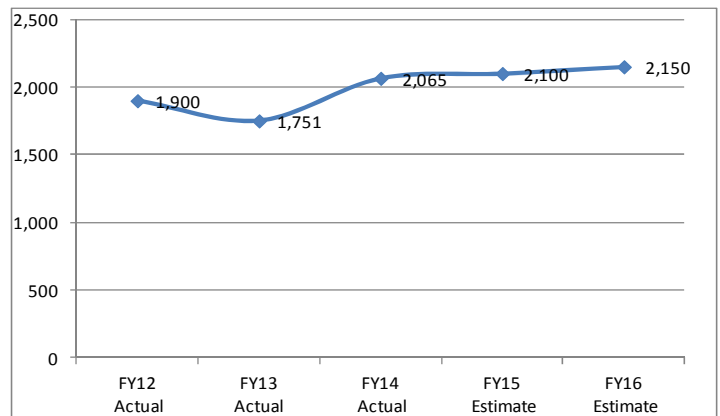
Detention - Newly Admitted Inmates



Detention - Average Length of Stay



Legal Processes Received (includes all civil papers except criminal/civil orders for arrest)



Transportation - Inmates and/or Mental Commitments

# SHERIFF'S OFFICE

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	21,071,605	22,009,800	21,780,007	25,025,561	22,360,689	
Employee Benefits	9,067,484	9,220,462	9,084,714	10,848,915	9,678,358	
<b>Total Personal Services</b>	<b>30,139,089</b>	<b>31,230,262</b>	<b>30,864,721</b>	<b>35,874,476</b>	<b>32,039,047</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	4,383,685	4,373,930	4,502,810	4,775,600	4,582,172	
Maintenance Service	244,300	299,550	283,280	404,947	380,156	
						<i>Inmate medical contract, drug/medical exams, polygraph contract.</i>
Rent	26,674	9,420	8,530	15,455	10,205	
						<i>FCSO Comm. Center &amp; fingerprint equipment maintenance, software &amp; hardware support on various systems.</i>
Utility Services	220,627	226,200	228,083	259,343	241,560	
						<i>Rent for Narcotics, EHA monitoring equipment.</i>
Construction Services	17,562	0	0	0	0	
Other Purchased Services	1,831,939	1,930,382	1,972,790	2,216,398	2,112,078	
						<i>Water/sewer costs at Administrative Building &amp; Detention Center.</i>
Training & Conference	50,125	150,524	118,490	160,838	147,759	
						<i>Inmate food contract, insurance premiums, OSSl maintenance, Verizon air cards for mobile data system.</i>
General Supplies	1,216,763	1,123,607	1,006,680	2,186,322	744,133	
						<i>Specialty training, certifications, state mandated training, BLET training.</i>
Energy	743,203	875,750	807,968	926,660	844,211	
						<i>Ballistic vests, specialty equipment, weapons, uniforms, computer replacements.</i>
Operating Supplies	509,089	460,106	510,710	609,218	490,874	
						<i>Electricity &amp; natural gas costs for Detention Center and Sheriff Administration Buildings.</i>
Other Operating Costs	354,259	580,226	581,720	542,630	540,395	
						<i>Ammunition, targets, training supplies, protective gloves, spit shields, inmate clothing, bedding, mattresses, etc.</i>
						<i>Insurance claims, informant pay, memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>9,598,226</b>	<b>10,029,695</b>	<b>10,021,061</b>	<b>12,097,411</b>	<b>10,093,543</b>	<b>0</b>
<b>Capital Outlay</b>	<b>116,421</b>	<b>168,641</b>	<b>516,120</b>	<b>1,589,553</b>	<b>524,753</b>	
<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,225,000</b>	
<b>Payments T/O Agencies</b>	<b>235,365</b>	<b>244,200</b>	<b>234,280</b>	<b>245,240</b>	<b>245,240</b>	
						<i>Payments to City of W-S for property/evidence management and arrestee processing services.</i>
<b>TOTAL EXPENDITURES</b>	<b><u>40,089,101</u></b>	<b><u>41,672,798</u></b>	<b><u>41,636,182</u></b>	<b><u>49,806,680</u></b>	<b><u>44,127,583</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	2,267,120	1,688,665	1,976,401	1,989,973	1,989,042	
Contra-Expenses	(95,904)	(86,240)	0	(86,240)	(86,240)	
<b>REVENUES</b>	<b><u>6,742,153</u></b>	<b><u>6,497,083</u></b>	<b><u>5,950,227</u></b>	<b><u>7,167,794</u></b>	<b><u>6,108,320</u></b>	
POSITIONS	511/21	511/21	512/24	581/24	512/24	

# SHERIFF'S OFFICE

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES - Administration</u></b>						
<i>Personal Services</i>						
Salaries & Wages	1,473,169	1,909,141	1,692,169	2,112,760	1,948,210	
Employee Benefits	579,170	775,225	623,372	864,834	801,521	
				<i>Longevity for entire Sheriff's Department included in Administration.</i>		
<b>Total Personal Services</b>	<b>2,052,339</b>	<b>2,684,366</b>	<b>2,315,541</b>	<b>2,977,594</b>	<b>2,749,731</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	68,794	81,730	80,670	140,500	115,200	
				<i>Fitness test/drug/medical exams for new hires, polygraph contract.</i>		
Maintenance Service	101,072	107,700	100,250	197,845	194,245	
				<i>Software and hardware support on various systems.</i>		
Rent	12,440	6,810	6,240	12,965	7,715	
				<i>Rental of parking spaces for support staff.</i>		
Utility Services	9,873	11,200	14,963	19,903	15,810	
Construction Services	845	-	-	0	0	
				<i>Water/sewer service for Administration Bldg.</i>		
Other Purchased Services	638,274	731,575	800,750	954,515	874,525	
				<i>Insurance premiums, OSSI System maintenance.</i>		
Training & Conference	9,323	58,392	28,140	52,920	47,830	
				<i>Specialty training, recertifications, state mandated training.</i>		
General Supplies	669,323	694,318	545,700	1,243,940	331,518	
				<i>Specialty equipment, uniforms and computer replacements.</i>		
Energy	248,523	319,500	295,698	328,160	309,186	
				<i>Natural gas and electricity costs at Administration Bldg.</i>		
Operating Supplies	125,195	86,750	111,350	145,443	104,828	
				<i>Training supplies, safety supplies, office supplies.</i>		
Other Operating Costs	182,860	371,560	370,080	333,680	333,580	
				<i>Insurance claims, memberships and dues.</i>		
<b>Total Operating Exps.</b>	<b>2,066,522</b>	<b>2,469,535</b>	<b>2,353,841</b>	<b>3,429,871</b>	<b>2,334,437</b>	<b>0</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>22,058</b>	<b>954,800</b>	<b>398,000</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>4,118,861</u></b>	<b><u>5,153,901</u></b>	<b><u>4,691,440</u></b>	<b><u>7,362,265</u></b>	<b><u>5,482,168</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	405,926	89,807	145,108	180,211	180,211	
<b><u>REVENUES</u></b>	<b><u>9,656</u></b>	<b><u>213,220</u></b>	<b><u>4,658</u></b>	<b><u>958,270</u></b>	<b><u>3,100</u></b>	
POSITIONS	31/0	31/0	31/0	35/0	31/0	



# SHERIFF'S OFFICE

	FY 13-14	FY 14-15			FY 15-16	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - Law Enforcement/Grants</b>						
<i>Personal Services</i>						
Salaries & Wages	7,944,502	8,180,644	8,040,313	9,697,740	8,262,634	
Employee Benefits	3,843,998	3,830,458	3,892,355	4,672,783	3,994,881	
<b>Total Personal Services</b>	<b>11,788,500</b>	<b>12,011,102</b>	<b>11,932,668</b>	<b>14,370,523</b>	<b>12,257,515</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	6,848	17,200	17,140	35,100	23,600	
Maintenance Service	48,676	81,850	75,770	96,007	77,676	<i>Veterinary fees for K-9s.</i>
Rent	13,988	2,200	2,000	2,200	2,200	<i>FCSO Communication Center &amp; fingerprint equipment maintenance.</i>
Other Purchased Services	192,881	81,572	82,600	106,805	101,925	<i>Space rental for Narcotics Division.</i>
Training & Conference	34,558	69,508	68,160	95,483	88,789	<i>Verizon air cards for mobile data system.</i>
General Supplies	311,120	130,088	158,330	469,845	132,893	<i>Specialty training, recertifications, state mandated training, etc.</i>
Energy	2,214	1,250	1,250	2,500	1,250	<i>Weapons.</i>
Operating Supplies	169,746	148,691	161,210	219,708	161,494	<i>Natural gas and electricity costs.</i>
Other Operating Costs	169,972	203,510	206,570	205,730	203,595	<i>Ammunition, targets, training supplies, crime prevention materials, safety supplies.</i>
						<i>Insurance claims; memberships &amp; dues, informants pay.</i>
<b>Total Operating Exps.</b>	<b>950,003</b>	<b>735,869</b>	<b>773,030</b>	<b>1,233,378</b>	<b>793,422</b>	<b>0</b>
<b>Capital Outlay</b>	<b>37,000</b>	<b>132,691</b>	<b>48,009</b>	<b>563,087</b>	<b>106,687</b>	
<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800,000</b>	
<b>Payments T/O Agencies</b>	<b>149,570</b>	<b>154,350</b>	<b>154,350</b>	<b>153,020</b>	<b>153,020</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>12,925,073</u></b>	<b><u>13,034,012</u></b>	<b><u>12,908,057</u></b>	<b><u>16,320,008</u></b>	<b><u>14,110,644</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	1,032,809	845,899	1,214,454	1,014,247	1,013,316	
Contra-Expenses	(95,940)	(86,240)	0	(86,240)	(86,240)	
<b>REVENUES</b>	<b><u>3,721,115</u></b>	<b><u>3,721,213</u></b>	<b><u>3,591,112</u></b>	<b><u>3,739,108</u></b>	<b><u>3,739,108</u></b>	
POSITIONS	188/12	188/12	189/15	225/15	189/15	

# SHERIFF'S OFFICE

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<b>EXPENDITURES - Detention</b>						
<i>Personal Services</i>						
Salaries & Wages	11,653,934	11,920,015	12,047,525	13,215,061	12,149,845	
Employee Benefits	4,644,316	4,614,779	4,568,987	5,306,288	4,881,956	
<b>Total Personal Services</b>	<b>16,298,250</b>	<b>16,534,794</b>	<b>16,616,512</b>	<b>18,521,349</b>	<b>17,031,801</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	4,308,043	4,275,000	4,405,000	4,600,000	4,443,372	
Maintenance Service	94,552	110,000	107,260	111,095	108,235	
Rent	246	410	290	290	290	
Utility Services	210,754	215,000	213,120	239,440	225,750	
Construction Services	16,717	0	0	0	0	
Other Purchased Services	1,000,784	1,117,235	1,089,440	1,155,078	1,135,628	
Training & Conference	6,244	22,624	22,190	12,435	11,140	
General Supplies	236,320	299,201	302,650	472,537	279,722	
Energy	492,466	555,000	511,020	596,000	533,775	
Operating Supplies	214,148	224,665	238,150	244,067	224,552	
Other Operating Costs	1,427	5,156	5,070	3,220	3,220	
<b>Total Operating Exps.</b>	<b>6,581,701</b>	<b>6,824,291</b>	<b>6,894,190</b>	<b>7,434,162</b>	<b>6,965,684</b>	<b>0</b>
<b>Capital Outlay</b>	<b>79,421</b>	<b>35,950</b>	<b>446,053</b>	<b>71,666</b>	<b>20,066</b>	
<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>425,000</b>	
<b>Payments T/O Agencies</b>	<b>85,795</b>	<b>89,850</b>	<b>79,930</b>	<b>92,220</b>	<b>92,220</b>	
<b>Total Expenditures</b>	<b>23,045,167</b>	<b>23,484,885</b>	<b>24,036,685</b>	<b>26,119,397</b>	<b>24,534,771</b>	<b>0</b>
Cost-Sharing Expenses	828,385	752,959	597,497	795,515	795,515	
<b>REVENUES</b>	<b>3,011,382</b>	<b>2,562,650</b>	<b>2,354,457</b>	<b>2,470,416</b>	<b>2,366,112</b>	
POSITIONS	292/2	292/9	292/9	321/9	292/9	

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

**Budget Highlights:** The Sheriff's Office FY 2016 Recommended budget reflects a net County increase of \$1,618,548 (4.6%) from the FY 2015 Adopted budget. An expenditure increase of \$1,229,785 and a revenue decrease of \$388,763 accounts for the County dollar increase.

An increase in Personnel Costs due to performance and fringe benefit increases makes up two-thirds of the expenditure increase. Other drivers of the expenditure increase are equipment purchases in the Sheriff's IT department and an increase in the Inmate Medical contract for the Detention Center. The largest contributor to decreased revenues is the deletion of reimbursements for housing other County's inmates in the Forsyth County Detention Center. Yadkin County was the sole County sending their inmates to Forsyth County and during FY 2015 it opened a new detention facility. The Sheriff requested 69FT positions for FY 2016. These positions are described in the Alternate Service Level section.

**Horizon Issues:** Demographic shifts in the County and patrol area; matching staffing levels to workload increases; remaining competitive in recruitment and retention; aging infrastructure and capital equipment

# EMERGENCY SERVICES

**Mission:** The mission of the Forsyth County Emergency Services Department is: 1) Coordinate, supervise, and manage the fire & rescue protection program in Forsyth County; 2) Manage the operation of the 9-1-1 Communications Center; 3) Provide support & training to the volunteer fire 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.

**Program Descriptions:**

*Fire Operations* - conducts inspections to insure fire code compliance, review plans of new construction, investigates fires to determine their origin & cause, supports & supervises fire fighting & provide fire protection at Smith Reynolds Airport.

*EMS OPERATIONS* - provides medical care transportation at the "Advanced Life Support" Paramedic level, provides

training to County & City personnel to respond to medical emergencies, processes billing & enforces collections of ambulance bills, and under an agreement WFUBMC provides 26 paramedics for its critical care service

*911 Communications* - receives calls from the public via 9-1-1 & dispatches emergency agencies for fire protection, EMS, and Rescue. Provides technical support & maintains 9-1-1 database and CAD/AVL systems for emergency services.

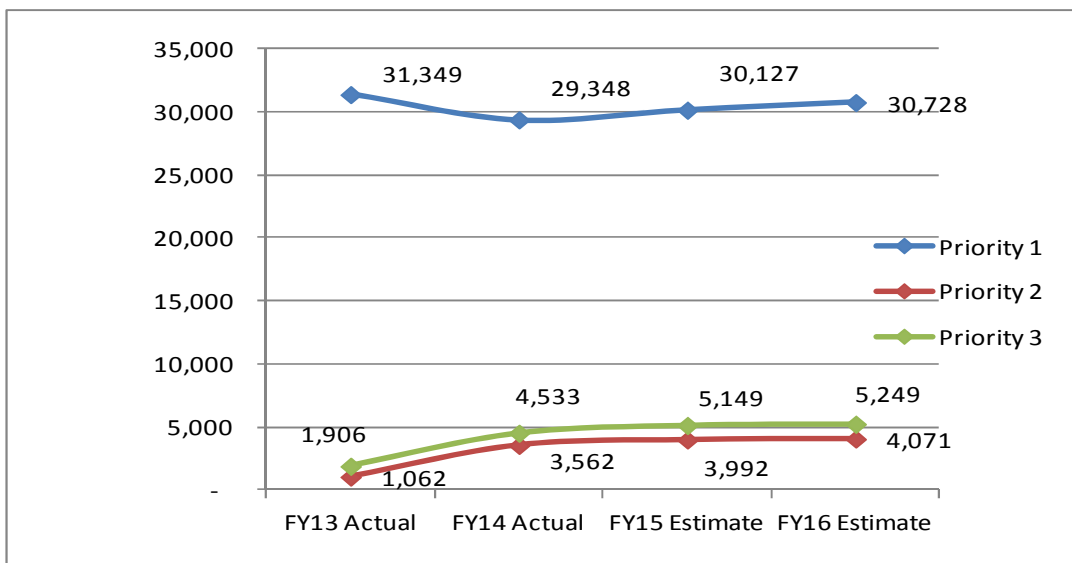
**Accomplishments:** The department has worked diligently to complete its mission of providing fire and EMS service to the citizens of Forsyth County.

**FY16 Goals:** - Emergency Services would like to embark on a new Mobile Integrated Healthcare/Paramedicine program in FY16 to provide whole person evaluation, triage and management for clients at high risk for instability in the community and at risk for repeat Emergency Department utilization. The department is also hoping to consolidate its 911 Communications and Sheriff's Communications centers.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		Request	FY 15-16	Adopted
	Actual	Original	Estimate		Recommend	
Emergency Services Admin.	839,742	1,106,005	1,020,170	1,352,488	1,144,323	
Fire Operations	2,030,374	2,003,953	2,036,383	2,217,429	2,085,244	
9-1-1 Communications	1,829,058	1,980,740	1,751,248	1,952,950	1,935,000	
EMS Operations	8,091,543	8,469,723	8,283,898	9,768,880	8,973,305	
Compliance	2,734,823	3,841,234	2,930,020	4,181,608	3,906,060	
<b>Total</b>	<b>15,525,540</b>	<b>17,401,655</b>	<b>16,021,719</b>	<b>19,473,355</b>	<b>18,043,932</b>	<b>0</b>

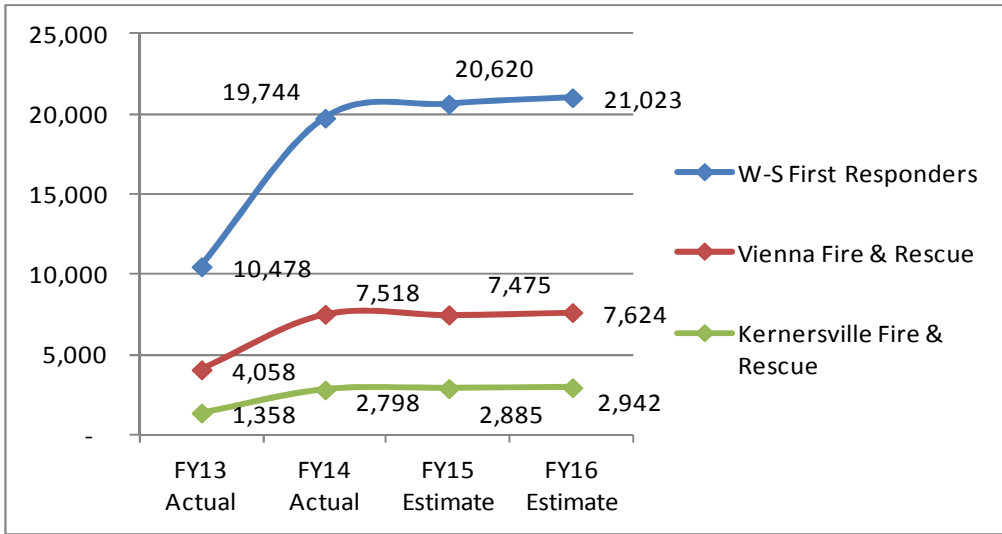
**Key Performance Measures:**



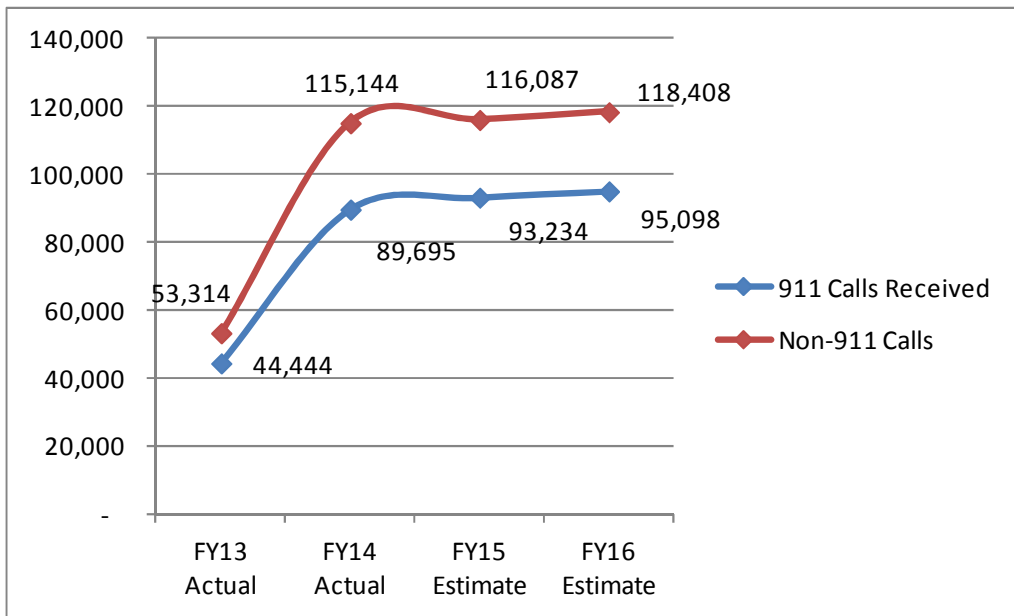
EMS Calls for Service

# EMERGENCY SERVICES

## Key Performance Measures, cont.



Fire Dispatches



911 Communications

	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Estimate</u>	<u>FY16 Goal</u>
Emergency	0:14:08	0:14:54	0:10:50	0:10:50
Non-Emergency	0:19:04	0:21:51	0:22:00	0:22:00

Average EMS Response Times

# EMERGENCY SERVICES

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	10,003,227	10,843,900	9,778,675	11,443,904	11,071,961	
Other Employee Benefits	522	520	522	0	0	
Employee Benefits	3,473,267	3,781,664	3,413,335	4,202,509	4,062,101	<i>lpad stipend.</i>
<b>Total Personal Services</b>	<b>13,477,016</b>	<b>14,626,084</b>	<b>13,192,532</b>	<b>15,646,413</b>	<b>15,134,062</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	37,555	78,472	77,864	112,620	92,620	
Maintenance Service	154,377	189,047	181,765	224,187	182,847	<i>Medical Director contract, random employee drug screens, pre-employment exams.</i>
Rent	45,707	47,867	46,867	47,867	47,367	<i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors.</i>
Utility Services	12,010	13,645	13,645	15,100	15,100	<i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System.</i>
Other Purchased Services	526,109	968,947	959,847	1,152,074	971,837	<i>Water/sewer service at all locations.</i>
Training & Conference	36,337	44,390	39,599	96,794	50,266	<i>Insurance premiums, EMS billing contract.</i>
General Supplies	196,851	317,015	390,161	416,286	324,415	<i>Re-certification and training of staff, continuing education requirements.</i>
Energy	91,907	103,913	103,913	101,913	101,913	<i>Small equipment, uniforms, janitorial supplies, office supplies.</i>
Operating Supplies	619,892	542,340	556,040	720,636	593,310	<i>Electricity and natural gas at all facilities.</i>
Other Operating Costs	83,229	241,585	232,723	240,315	238,645	<i>Medical supplies, OSHA related supplies, CBRN regulators, EMD supplies.</i>
<b>Total Operating Exps.</b>	<b>1,803,974</b>	<b>2,547,221</b>	<b>2,602,424</b>	<b>3,127,792</b>	<b>2,618,320</b>	<i>Insurance claims, memberships &amp; dues.</i>
<b>Capital Outlay</b>	<b>6,060</b>	<b>0</b>	<b>0</b>	<b>472,600</b>	<b>65,000</b>	
<b>Payments T/O Agencies</b>	<b>226,550</b>	<b>228,350</b>	<b>226,550</b>	<b>226,550</b>	<b>226,550</b>	
Cost-Sharing Expenses	860,097	888,764	569,906	893,978	893,978	<i>Standby funds to volunteer departments.</i>
<b>REVENUES</b>	<b>11,126,149</b>	<b>12,030,533</b>	<b>11,004,396</b>	<b>11,979,061</b>	<b>11,982,040</b>	
<b>POSITIONS</b>	<b>228/13</b>	<b>234/13</b>	<b>234/13</b>	<b>246/18</b>	<b>234/13</b>	

# EMERGENCY SERVICES

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES - EMS</b>						
<i>Personal Services</i>						
Salaries & Wages	7,226,966	7,998,245	7,116,366	8,514,889	8,207,883	
Employee Benefits	2,454,307	2,745,594	2,454,745	3,079,966	2,965,263	
<b>Total Personal Services</b>	<b>9,681,273</b>	<b>10,743,839</b>	<b>9,571,111</b>	<b>11,594,855</b>	<b>11,173,146</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	7,059	38,500	38,500	50,000	50,000	
						<i>Medical Director contract, random drug testing, pre-hire physicals.</i>
Maintenance Service	63,790	77,782	74,750	110,122	76,282	
						<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment.</i>
Rent	22,823	22,200	22,200	22,200	22,200	
						<i>Oxygen tank rental.</i>
Utility Services	882	495	495	1,950	1,950	
Other Purchased Services	207,999	578,151	573,151	588,513	576,941	
						<i>EMS billing contract, insurance premiums, collection services, billing software maintenance.</i>
Training & Conference	14,051	17,620	12,553	31,972	23,296	
						<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training.</i>
General Supplies	116,105	188,895	265,041	264,345	200,595	
						<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements.</i>
Energy	1,512	3,500	3,500	1,500	1,500	
						<i>Electricity, natural gas at EMS buildings.</i>
Operating Supplies	595,873	518,190	530,494	693,786	570,410	
						<i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i>
Other Operating Costs	5,799	10,785	12,923	9,445	8,845	
						<i>PYA, CYO, CYE includes insurance premiums for EMS Dept. Adopted includes insurance premiums for CCT, memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>1,035,893</b>	<b>1,456,118</b>	<b>1,533,607</b>	<b>1,773,833</b>	<b>1,532,019</b>	
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472,600</b>	<b>65,000</b>	
<b>Payments T/O Agencies</b>	<b>109,200</b>	<b>111,000</b>	<b>111,000</b>	<b>109,200</b>	<b>109,200</b>	
<b>TOTAL EXPENDITURES</b>	<b>10,826,366</b>	<b>12,310,957</b>	<b>11,215,718</b>	<b>13,950,488</b>	<b>12,879,365</b>	<b>0</b>
Cost-Sharing Expenses	632,157	602,068	414,987	617,710	617,710	
<b>REVENUES</b>	<b>10,532,121</b>	<b>11,437,608</b>	<b>10,413,972</b>	<b>11,375,837</b>	<b>11,375,837</b>	
POSITIONS	163/13	173/9	173/9	184/9	173/9	

(Includes Operations, Billing, Logistics, CCT, Training, Quality Mgmt., Reserves)

# EMERGENCY SERVICES

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES - Fire Protection</b>						
<b>Personal Services</b>						
Salaries & Wages	1,307,149	1,255,798	1,305,254	1,354,591	1,289,654	
Employee Benefits	482,234	476,134	473,645	544,926	519,221	
<b>Total Personal Services</b>	<b>1,789,383</b>	<b>1,731,932</b>	<b>1,778,899</b>	<b>1,899,517</b>	<b>1,808,875</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	10,849	15,108	14,500	17,756	17,756	
Maintenance Service	23,360	22,565	22,565	25,365	23,365	
Rent	0	1,000	0	1,000	500	
Other Purchased Services	12,167	19,750	15,150	21,150	20,650	
Training & Conference	7,171	7,148	7,424	20,000	7,148	
General Supplies	47,172	58,200	58,200	81,621	60,200	
Operating Supplies	19,488	17,400	17,400	20,100	16,900	
Other Operating Costs	3,434	13,500	2,500	13,570	12,500	
<b>Total Operating Exps.</b>	<b>123,641</b>	<b>154,671</b>	<b>137,739</b>	<b>200,562</b>	<b>159,019</b>	<b>0</b>
<b>Payments T/O Agencies</b>	<b>117,350</b>	<b>117,350</b>	<b>117,350</b>	<b>117,350</b>	<b>117,350</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>2,030,374</u></b>	<b><u>2,003,953</u></b>	<b><u>2,033,988</u></b>	<b><u>2,217,429</u></b>	<b><u>2,085,244</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	51,134	89,211	45,943	89,160	89,160	
<b>REVENUES</b>	<b><u>365,814</u></b>	<b><u>367,925</u></b>	<b><u>364,620</u></b>	<b><u>426,129</u></b>	<b><u>381,203</u></b>	
POSITIONS	27/0	27/0	27/0	27/3	27/0	
<b>(Includes Suppression, Prevention, and Volunteer Fire Support)</b>						

# EMERGENCY SERVICES

	FY 13-14	FY 14-15		Request	FY 15-16	Adopted
	Actual	Original	Estimate		Recommend	
<b>EMS Standby</b>						
<b>Payments T/O Agencies</b>						
Beeson Cross Rds Vol Fire	5,400	5,400	5,400	5,400	5,400	
Belews Creek Vol Fire/Res	5,400	5,400	5,400	5,400	5,400	
City View Vol Fire/Rescue	0	5,400	5,400	5,400	5,400	
Clemmons Vol Fire/Rescue	5,400	5,400	5,400	5,400	5,400	
Griffith Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	
Gumtree Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	
Horneytown Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	
King of Forsyth Co. Vol Fire/Res	3,600	3,600	3,600	3,600	3,600	
Lewisville Vol/Fire Rescue	10,400	10,400	10,400	10,400	10,400	
Mineral Springs Vol Fire	7,200	7,200	7,200	7,200	7,200	
Old Richmond Vol Fire/Res	8,600	8,600	8,600	8,600	8,600	
Piney Grove Vol Fire	5,400	5,400	5,400	5,400	5,400	
Rural Hall Vol Fire/Rescue	8,600	8,600	8,600	8,600	8,600	
Salem Chapel Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	
Talley's Crossing Vol Fire/Res	0	0	0	0	0	
Union Cross Vol Fire/Rescue	10,400	10,400	10,400	10,400	10,400	
Vienna Vol Fire	10,400	10,400	10,400	10,400	10,400	
Walkertown Vol Fire/Rescue	14,000	14,000	14,000	10,400	10,400	
<b>TOTAL EXPENDITURES</b>	<b><u>109,200</u></b>	<b><u>114,600</u></b>	<b><u>114,600</u></b>	<b><u>111,000</u></b>	<b><u>111,000</u></b>	<b><u>0</u></b>

	FY 13-14	FY 14-15		Request	FY 15-16	Adopted
	Actual	Original	Estimate		Recommend	
<b>Fire Protection Standby</b>						
<b>Payments T/O Agencies</b>						
Beeson Cross Rds Vol Fire	7,000	7,000	7,000	7,000	7,000	
Belews Creek Vol Fire/Res	7,000	7,000	7,000	7,000	7,000	
Clemmons Vol Fire/Rescue	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	
Lewisville Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	
Old Richmond Vol Fire/Res	7,000	7,000	7,000	7,000	7,000	
Piney Grove 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	
Vienna 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	
Griffith Vol Fire	7,000	7,000	7,000	7,000	7,000	
Mineral Springs Vol Fire	7,000	7,000	7,000	7,000	7,000	
Talley's Crossing Vol Fire/Res	7,000	7,000	7,000	7,000	7,000	
Union Cross Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	
King of Forsyth Co Vol Fire/Res	1,150	1,150	1,150	1,150	1,150	
Salem Chapel Vol Fire/Res	7,000	7,000	7,000	7,000	7,000	
Forbush Vol Fire	1,750	1,750	1,750	1,750	1,750	
Walkertown Vol. Fire/Rescue	7,000	7,000	7,000	7,000	7,000	
<b>TOTAL EXPENDITURES</b>	<b><u>117,350</u></b> <sup>▼</sup>	<b><u>110,350</u></b> <sup>▼</sup>	<b><u>110,350</u></b> <sup>▼</sup>	<b><u>110,350</u></b> <sup>▼</sup>	<b><u>110,350</u></b>	<b><u>0</u></b>



## EMERGENCY SERVICES

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES - 911</b>						
<b>Personal Services</b>						
Salaries & Wages	1,155,207	1,204,477	1,025,567	1,164,471	1,164,471	
Employee Benefits	443,794	429,393	384,447	434,809	434,809	
<b>Total Personal Services</b>	<b>1,599,001</b>	<b>1,633,870</b>	<b>1,410,014</b>	<b>1,599,280</b>	<b>1,599,280</b>	<b>0</b>
<b>Operating Expenditures</b>						
Maintenance Service	45,284	72,200	72,200	72,200	66,700	
						<i>CAD System maintenance; maintenance contracts for remote receivers, console/recorder equipment.</i>
Communications	129,830	179,700	173,700	180,900	180,900	
						<i>E-911 costs.</i>
Other Purchased Services	31,340	34,550	34,550	34,550	34,550	
						<i>Code Red 9-1-1 Alert contract, repair/maintenance of equipment.</i>
Training & Conference	3,316	8,300	8,300	13,500	8,500	
						<i>Certified instructor training for telecommunicators, re-certification of telecommunications.</i>
General Supplies	15,626	40,070	40,434	40,470	33,770	
						<i>Supplies, small equipment, uniforms.</i>
Operating Supplies	2,059	4,750	4,750	4,750	4,000	
						<i>EMD supplies.</i>
Other Operating Costs	2,602	7,300	7,300	7,300	7,300	
						<i>Memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>230,057</b>	<b>346,870</b>	<b>341,234</b>	<b>353,670</b>	<b>335,720</b>	
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>1,829,058</u></b>	<b><u>1,980,740</u></b>	<b><u>1,751,248</u></b>	<b><u>1,952,950</u></b>	<b><u>1,935,000</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	10,533	16,275	7,398	6,850	6,850	
POSITIONS	29/4	29/4	29/4	29/5	29/4	

**Budget Highlights:** The recommended budget for FY16 reflects a 3.7% or \$642,277 increase over the FY15 budget. Personal Services costs are the driver of the recommended expenditure increase, along with a recommendation of \$300,000 to fund a Mobile Integrated Healthcare Pilot Project. The recommended budget focuses on keeping the department operating at its current service level while minimizing County costs.

The department submitted several Alternate Service Level requests, including additional positions across all three divisions, a Mobile Integrated Healthcare Pilot Project, and structures for ambulances. These requests may be viewed in the Appendix. Again, \$300,000 for the Mobile Integrated Healthcare Pilot Project is included in the Recommended budget.

**Horizon Issues:** The department is concerned with the cuts that have been made to the request for training over the years across all divisions. In addition medical supplies and laptop replacement for all ambulances are areas of concern for the department. The cost and demand for medical supplies is increasing on an annual basis. Laptop replacement within ambulances is a huge priority as some of the laptops are running an expired version of Microsoft and support is no longer available, not to mention patient protection concerns of old equipment.

# COURT SERVICES

**Mission:** To provide services which facilitate and enhance the judicial administration function in Forsyth County.

**Program Descriptions:**

*Court Services:* uses grants, county dollars and other contributions to provide enhanced judicial services particularly in the area of domestic abuse. These services range from investigating and prosecuting allegations to providing counseling and resource referral.

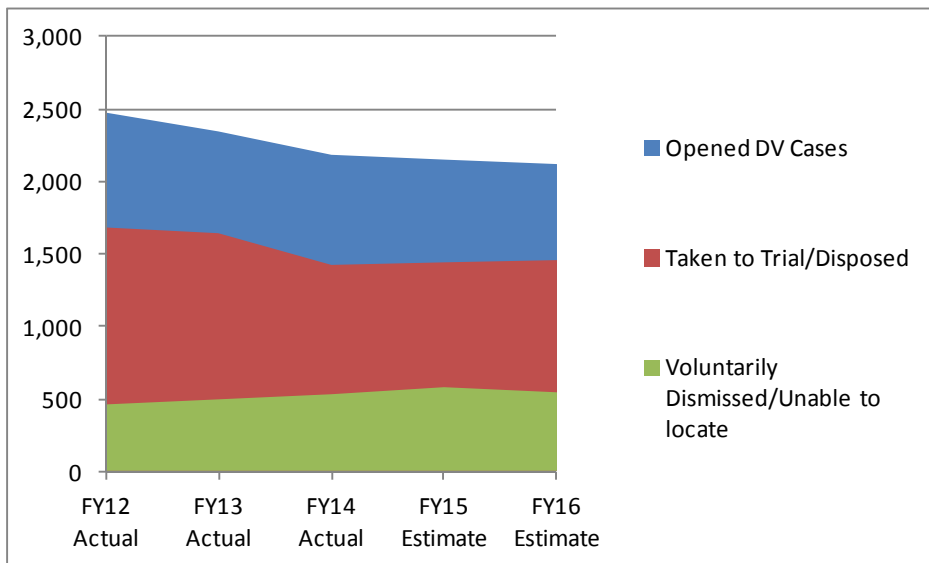
**Accomplishments:** Safe on Seven has served over 15,500 victims of domestic violence since 2005. All victims received risk and needs assessments, referrals, and safety planning and 70% pursued Civil Protective Orders. Safe on Seven has provided significant benefit to low-income individuals with 64% of victims reporting less than \$25,000 a year in income.

**FY16 GOALS:** The Safe on Seven Program plans to work with the County Map Forsyth department to gain a better understanding of who is susceptible to domestic violence in attempt to provide better outreach and services.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
Deferred Payment	39,544	53,568	26,939	54,715	54,715	
Safe on Seven	497,667	467,909	495,588	472,255	434,633	
<b>Total</b>	<b><u>537,211</u></b>	<b><u>521,477</u></b>	<b><u>522,527</u></b>	<b><u>526,970</u></b>	<b><u>489,348</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



Domestic Violence Cases

# COURT SERVICES

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Operating Expenditures</i>						
Other Purchased Services	527,390	518,877	519,227	523,370	486,748	
Training & Conference	8,973	2,000	2,700	3,000	2,000	
General Supplies	848	600	600	600	600	
Operating Supplies	0	0	0	0	0	
Other Operating Costs	0	0	0	0	0	
<b>Total Operating Exps.</b>	<b>537,211</b>	<b>521,477</b>	<b>522,527</b>	<b>526,970</b>	<b>489,348</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b><u>537,211</u></b>	<b><u>521,477</u></b>	<b><u>522,527</u></b>	<b><u>526,970</u></b>	<b><u>489,348</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	60,274	38,000	38,000	38,000	38,000	
<b>REVENUES</b>						
Family Court/City Match	40,670	40,760	40,760	40,670	40,670	
Safe on Seven - GCC	141,213	104,999	104,999	56,249	56,249	
Safe on Seven - DOJ	220,525	106,711	148,780	0	0	
<b>TOTALS REVENUES</b>	<b><u>402,408</u></b>	<b><u>252,470</u></b>	<b><u>294,539</u></b>	<b><u>96,919</u></b>	<b><u>96,919</u></b>	<b><u>0</u></b>
County Revenue	134,803	269,007	227,988	430,051	392,429	0

**Budget Highlights:** The Court Services FY 2016 Recommended budget reflects an increase of \$123,422 in County Dollars from the FY 2015 Adopted budget. The Recommended revenue budget decreases by \$155,551 (62%). This decrease is a result of the depletion of all Federal Office on Violence Against Women (OVW) grant funds and a decrease in the amount of North Carolina Governor's Crime Commission (GCC) grant funds available for FY 2016 to fund the Safe on Seven Program. It is expected that in future budgets there will be no OVW or GCC funds to fund the Safe on Seven Program.

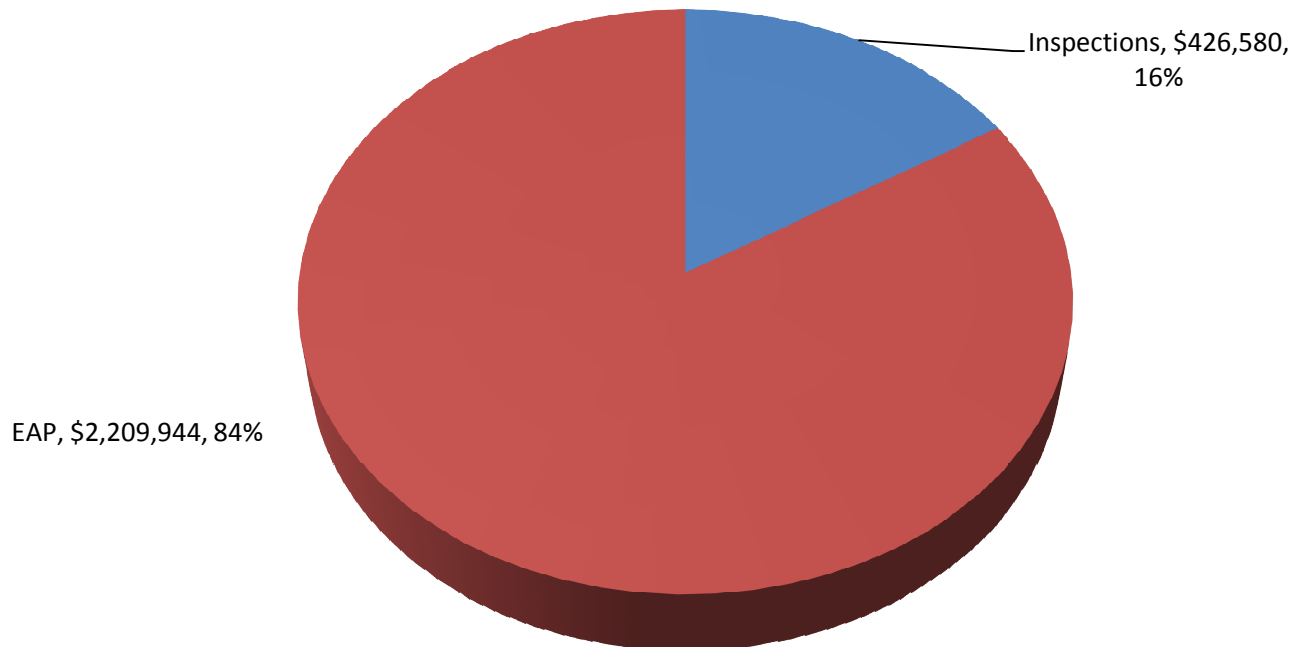
The decrease in the expenditure line is representative of the total revenues available through County Dollars (\$392,429), the City of Winston-Salem (\$40,670), and remaining GCC grant funds (\$56,249).

**Horizon Issues:** The Federal Office on Violence Against Women (OVW) and North Carolina Governor's Crime Commission (GCC) grants that provided significant funding to the Safe on Seven Program will be fully depleted in FY 2016. The program will need to find additional sources of funding or work hard to continue to provide the same services with fewer dollars.

## ENVIRONMENTAL MANAGEMENT SERVICE AREA

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



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#### **Operating Goals & Objectives:**

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

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

# ENVIRONMENTAL ASSISTANCE & PROTECTION

**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.

**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, responds to complaints regarding surface waters.

**Accomplishments:** This year the US EPA performed a thorough Technical Systems Audit of our ambient air pollution monitoring network, found no major issues and none of our air quality data was invalidated. During the past year staff have pursued extensive cross training to greatly improve our depth of coverage for most critical functions, enabling us to provide seamless service during temporary staffing disruptions and consistently prompt responses to complaints and reported concerns from the public. While the regulatory requirements for taking action on air permit applications include a 90 day deadline, we continue to routinely issue permits in 45 days or less. Several complex and large-scale solid waste violations and illegal dump sites have been remediated successfully, with some negotiated without necessitating enforcement action.

**FY16 GOALS:** - Goals for the coming year include continuing our ongoing cross-training of staff to provide needed depth of coverage and enhanced efficiency of service delivery, implementing improvements in the ambient air quality monitoring network, responding to all complaints within one working day, issuing asbestos permits within three working days and air quality permits within 45 days, and performing 100% of required inspections on schedule

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Air Quality Control	1,289,224	1,396,952	1,473,475	1,417,649	1,416,126	
Solid Waste & Other Progs.	743,929	805,089	817,619	796,046	794,833	
<b>Total</b>	<b><u>2,033,153</u></b>	<b><u>2,202,041</u></b>	<b><u>2,291,094</u></b>	<b><u>2,213,695</u></b>	<b><u>2,210,959</u></b>	<b><u>0</u></b>

**Key Performance Measures:**

100%

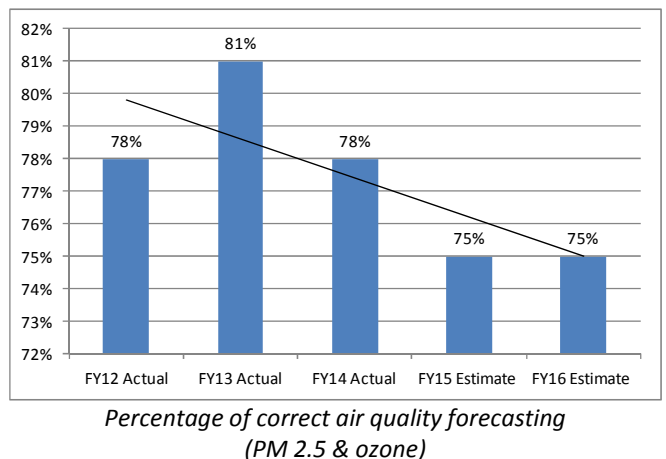
Process Permit Application w/in regulatory timeframe

100%

Inspect all major/minor synthetic facilities annually

3 working days

Processing time for asbestos reno/demo permit



# ENVIRONMENTAL ASSISTANCE & PROTECTION

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	1,273,372	1,337,549	1,427,220	1,354,152	1,354,152	
Other Employee Benefits	1,746	2,481	1,876	1,550	1,550	
Employee Benefits	445,972	462,106	461,946	478,273	478,273	<i>Ipad and cell phone stipend.</i>
<b>Total Personal Services</b>	<b>1,721,090</b>	<b>1,802,136</b>	<b>1,891,042</b>	<b>1,833,975</b>	<b>1,833,975</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	1,189	2,050	2,050	2,050	2,050	
Maintenance Service	5,218	6,400	7,425	6,600	6,500	<i>Laboratory &amp; medical fees.</i>
Rent	1,120	1,800	1,800	1,800	1,800	<i>Equipment maintenance.</i>
Construction Services	0	0	0	0	0	<i>Compressed gas cylinder rentals.</i>
Other Purchased Services	30,976	31,835	31,835	32,385	32,385	
Training & Conference	15,971	30,416	30,416	31,380	30,416	<i>Insurance premiums, public notice advertising, phone lines @ monitoring sites.</i>
General Supplies	21,145	27,611	26,692	27,978	27,428	
Energy	8,841	9,850	9,850	9,350	9,350	
Operating Supplies	7,557	18,950	18,245	16,750	16,750	<i>Electricity.</i>
Inventory Purchases	1,180	530	530	530	530	<i>Operating supplies.</i>
Other Operating Costs	3,838	16,205	16,951	16,855	15,733	<i>Radon kits.</i>
<b>Total Operating Exps.</b>	<b>97,035</b>	<b>145,647</b>	<b>145,794</b>	<b>145,678</b>	<b>142,942</b>	<i>Insurance claims, memberships &amp; dues.</i>
<b>Capital Outlay</b>	<b>37,250</b>	<b>44,258</b>	<b>44,258</b>	<b>34,042</b>	<b>34,042</b>	
<b>Payment T/O Agencies</b>	<b>177,778</b>	<b>210,000</b>	<b>210,000</b>	<b>200,000</b>	<b>200,000</b>	<i>Replacement monitors, analyzers and calibrators.</i>
<b>Total Expenditures</b>	<b><u>308,090</u></b>	<b><u>2,202,041</u></b>	<b><u>2,291,094</u></b>	<b><u>2,213,695</u></b>	<b><u>2,210,959</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	97,407	69,818	70,364	64,203	64,203	
Contra-Expenses	(4,345)	(18,794)	(18,794)	(18,794)	(18,794)	
<b>REVENUES</b>						
Positions (FT/PT)	24/0	24/0	24/0	24/0	24/0	

**Budget Highlights:** The FY 16 **requested** budget for the Environmental Assistance & Protection Department reflects a net increase of \$34,255 or 2.7% over the current year original budget. The FY 16 **recommended** budget reflects a net increase of \$31,519 or 2.5% over the current year original budget which is due to a \$22,601 decrease in revenue. The decrease in revenue is based on a reduction of reimbursements from the NC Department of Transportation (NCDOT) based on the reduced need for site and environmental assessments on behalf of PART. General operating costs are reduced by 5% in the requested budget and by 5.7% in the recommended budget.

**Horizon Issues:** This year the US EPA performed a Technical Systems Audit of the ambient air pollution monitoring network and found no problems. However, over time the recommendation is to upgrade or replace outdated equipment.

# Inspections

The Inspections Department is a subdivision of the 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 building, 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.

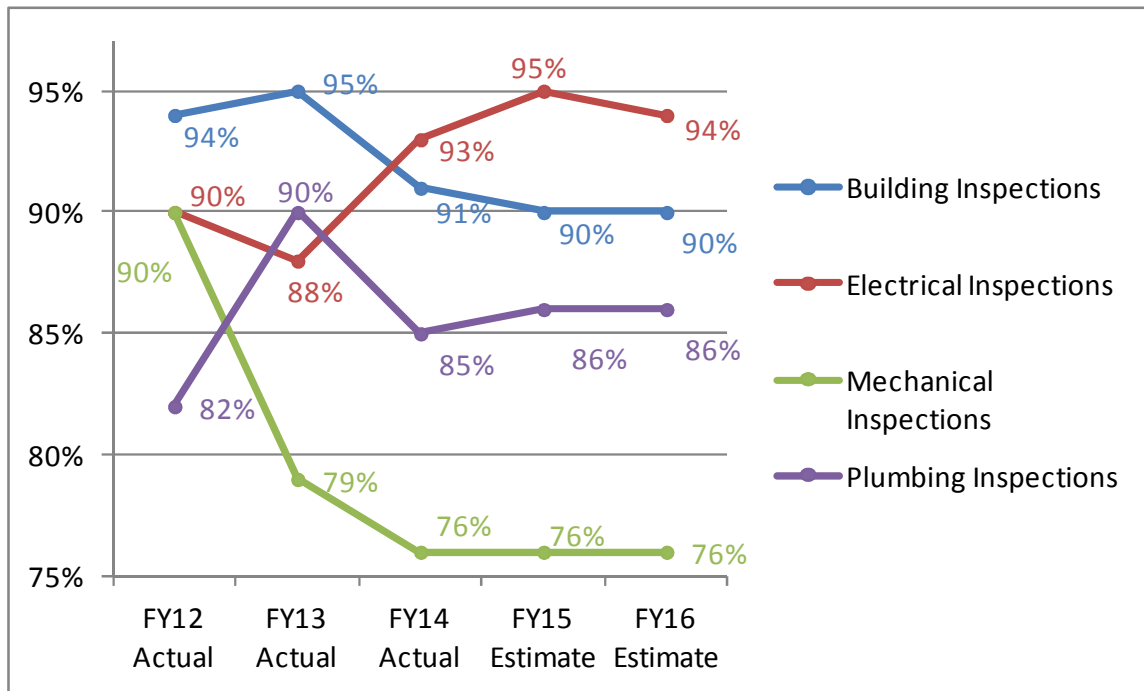
**Erosion Control** - Erosion Control is administered through the City Of Winston-Salem's Stormwater Department.

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

## PROGRAM SUMMARY

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,372	3,100	3,100	3,100	3,100	
Zoning Enforcement	1,058,640	1,133,550	1,128,390	1,128,390	1,128,390	
Erosion Control	327,676	339,690	342,260	342,260	342,260	
Construction Control	2,519,723	2,647,170	2,584,110	2,584,110	2,584,110	
<b>Total</b>	<b><u>3,908,411</u></b>	<b><u>4,123,510</u></b>	<b><u>4,057,860</u></b>	<b><u>4,057,860</u></b>	<b><u>4,057,860</u></b>	<b><u>0</u></b>
<b>County Share</b>	<b>10,820</b>	<b>309,230</b>	<b>309,230</b>	<b>426,580</b>	<b>426,580</b>	

## Key Performance Measures:



Percentage of Inspections Completed within 1 Day of Request

# Inspections

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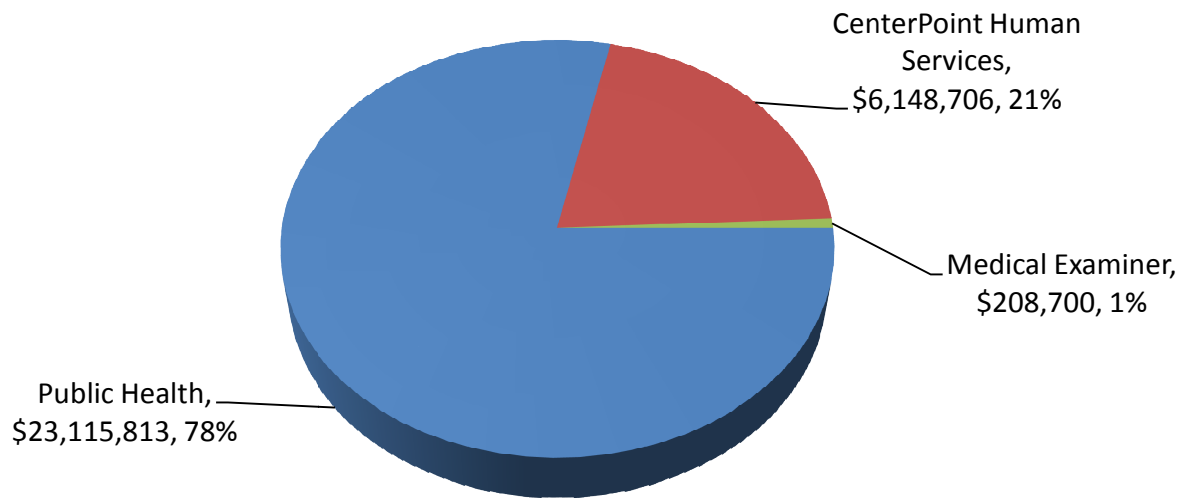
	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<i>Personal Services</i>						
Board Compensation	1,500	1,800	1,800	1,800	1,800	
<b>Total Personal Services</b>	<b>1,500</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>
<i>Operating Expenditures</i>						
Training & Conference	872	1,300	1,300	1,300	1,300	
<b>Total Operating Expenses</b>	<b>872</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>
<i>Payments T/O Agencies</i>						
City of Winston-Salem	8,448	306,130	306,130	423,480	423,480	
<b>Total Payments T/O Agent.</b>	<b>8,448</b>	<b>306,130</b>	<b>306,130</b>	<b>423,480</b>	<b>423,480</b>	
<b>Total Expenditures</b>	<b><u>10,820</u></b>	<b><u>309,230</u></b>	<b><u>309,230</u></b>	<b><u>426,580</u></b>	<b><u>426,580</u></b>	<b><u>0</u></b>
<b><u>REVENUES</u></b>						



## HEALTH SERVICE AREA

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### Health Services Area - \$29.4 million - 7.1% of General Fund Expenditures



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#### 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.

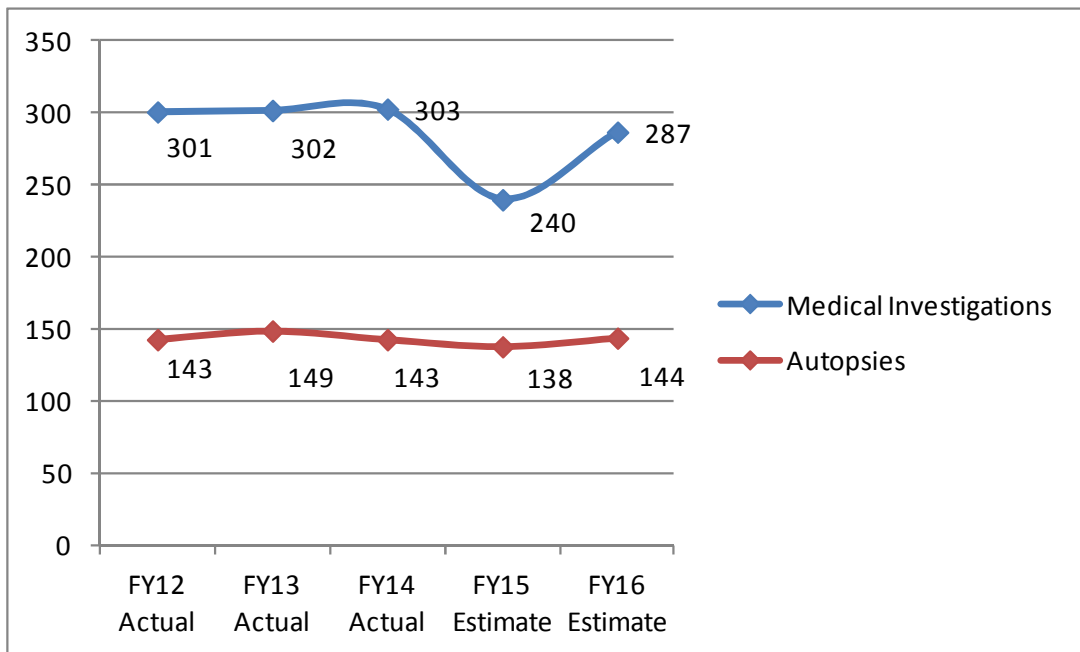
# MEDICAL EXAMINER

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

## PROGRAM SUMMARY

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Medical Fees	30,300	24,000	24,000	28,700	28,700	
Autopsies	179,250	166,000	166,000	180,000	180,000	
<b>Total</b>	<b><u>209,550</u></b>	<b><u>190,000</u></b>	<b><u>190,000</u></b>	<b><u>208,700</u></b>	<b><u>208,700</u></b>	<b><u>0</u></b>

## Key Performance Measures:



## MEDICAL EXAMINER

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	FY 13-14	FY 14-15			FY 15-16	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<i>Operating Expenditures</i>						
Professional Fees	209,550	190,000	190,000	208,700	208,700	
<b>Total Expenditures</b>	<b><u>209,550</u></b>	<b><u>190,000</u></b>	<b><u>190,000</u></b>	<b><u>208,700</u></b>	<b><u>208,700</u></b>	<b><u>0</u></b>

**Budget Highlights:** The current fee for medical investigations is \$100 and the fee for autopsies is \$1,250 per case. The budget projects are based on four year averages.

**Horizon Issues:** Current the Governor's Proposed Budget would increase autopsies fees from \$1,250 to \$1,750 in FY2016 and to \$2,250 in FY2017. It would also increase the medical examination fees to \$250. The ultimate impact of this proposed change could increase Forsyth County's funding obligation 85% by FY2017.

# CENTERPOINT HUMAN RESOURCES

**Mission:** To assess community needs and develop appropriate response systems; to provide community-based services of the highest quality within the limits of available resources.

**Program Descriptions:**

*Child & Family* - services include Outpatient, Case Management, Preschool Enrichment, Residential and Inpatient Programs.

*Adult Mental Health* - services include Outpatient, Case Management, Supported Living, Inpatient Services, Care Management, and Homeless Outreach.

*Developmental Disabilities* - services include Adolescent Intervention, Case Management, Respite, Adult Developmental Day, Supported Employment, Personal Assistance, and Vocational Programs.

*Substance Abuse* - services include Outpatient, Inpatient, Detoxification, Case Management, Education and Prevention, and Residential Programs.

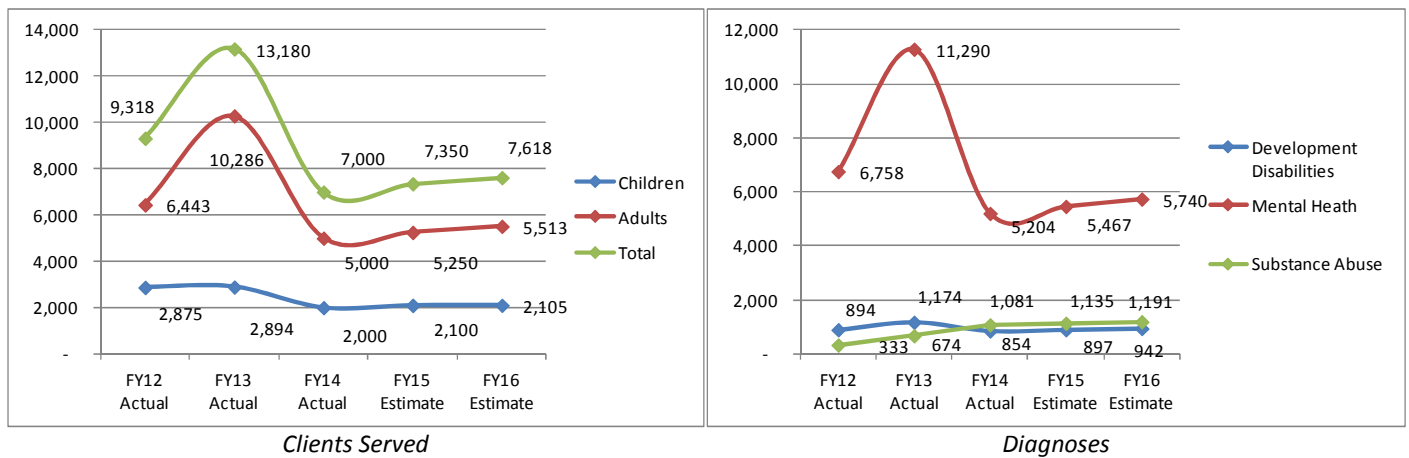
**Accomplishments:** CenterPoint continued to successfully operate the Medicaid Waiver for its catchment area. CenterPoint also supported the State's initiatives of Transition to Community Living by developing the infrastructure within CenterPoint and the community to provide community-based housing alternatives. Working with its partner MCOs in the Western Region, Partners and Smokey Mountain MCOs, CenterPoint standardized provider credentialing and monitoring.

**FY16 GOALS:** - CenterPoint will support the State's initiative for ACTT/Supported Employment by developing and/or enhancing community-based wrap around supports including Assertive Community Treatment Teams with fidelity to the model and evidence-based Supported Employment; support the State's initiative for addressing Crisis Services/ED Wait Times by aligning programs to emphasize the importance of recovery, self-determination and least restrictive level of care; and develop and operate a Tier IV Behavioral Health Urgent Care Center and along with a co-located Facility Based Crisis Unit for Adult

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
Child & Family	577,686	577,686	577,686	577,686	577,686	
Adult Mental Health	1,660,352	1,660,352	1,660,352	1,660,352	1,660,352	
Developmental Disabilities	616,030	616,030	616,030	616,030	616,030	
Substance Abuse	380,609	380,609	380,609	380,609	380,609	
Inpatient Services	792,000	792,000	792,000	792,000	792,000	
County Services	2,122,029	2,122,029	2,122,029	2,122,029	2,122,029	
<b>Total</b>	<b><u>6,148,706</u></b>	<b><u>6,148,706</u></b>	<b><u>6,148,706</u></b>	<b><u>6,148,706</u></b>	<b><u>6,148,706</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



# CENTERPOINT HUMAN RESOURCES

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	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
Payment for Services	5,740,312	6,148,706	6,148,706	6,148,706	6,148,706	
<b>Total Expenditures</b>	<b><u>5,740,312</u></b>	<b><u>6,148,706</u></b>	<b><u>6,148,706</u></b>	<b><u>6,148,706</u></b>	<b><u>6,148,706</u></b>	<b><u>0</u></b>
<b><u>REVENUES</u></b>						
Forsyth County	5,941,961	6,149,637	6,092,714	6,148,706	6,148,706	
Other	86,260,156	156,587,511	158,790,102	168,234,819	168,234,819	
<b>Subtotal Revenues</b>	<b><u>92,202,117</u></b>	<b><u>162,737,148</u></b>	<b><u>164,882,816</u></b>	<b><u>174,383,525</u></b>	<b><u>174,383,525</u></b>	<b><u>0</u></b>
Stokes County	513,030	369,195	369,195	398,820	398,820	
Davie County	305,741	216,013	216,013	234,325	234,325	
Rockingham County	928,580	651,199	651,199	700,000	700,000	
<b>Total Other County Revs.</b>	<b><u>1,747,351</u></b>	<b><u>1,236,407</u></b>	<b><u>1,236,407</u></b>	<b><u>1,333,145</u></b>	<b><u>1,333,145</u></b>	<b><u>0</u></b>
<b>Grand Total Revenues</b>	<b><u>93,949,468</u></b>	<b><u>163,973,555</u></b>	<b><u>166,119,223</u></b>	<b><u>175,716,670</u></b>	<b><u>175,716,670</u></b>	<b><u>0</u></b>

**Budget Highlights:** Forsyth County current level of funding remains the same as the prior year.

**Horizon Issues:** One issue on the horizon is the effect of North Carolina General Assembly's plan to reform Medicaid will have on the role of the local Managed Care Organization (MCO) and the delivery of mental health, intellectually and developmental disabled, and substance abuse services. A second, and more immediate issue relates to the NC Department of Health & Human Service to further reduce the number for MCOs. CenterPoint suspended a concept to merge with other MCOs. The possibility remains that the State may force a merger.

# PUBLIC HEALTH

**Mission:** To Prevent disease and promote a healthy community through regulation, education and partnerships.

**Program Descriptions:**

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

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

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

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

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

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

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

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

**Accomplishments:** The Public Health Department received Re-Accreditation Status (2014 – 2018) by the North Carolina Accreditation Board. The Public Health Lab tested 52,940 specimens in house and processed an additional 14,928 specimens for testing at the State Lab. The Dental Clinic has increased productivity, seeing about 350-400 clients each month. Preventive Health Services offered 1,792 educational classes for which 18,000 community members attended.

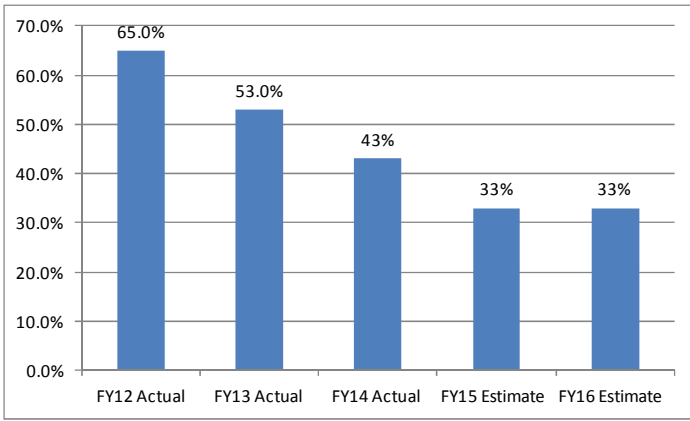
**FY16 GOALS:** - Public Health looks to revamp the departmental webpage to provide easier access to frequently sought information and strengthen the public information program making the department more visible in the community via print media, radio, and social networking channels. The department plans to implement a new Practice Management Software with enhanced medical record functions.

**PROGRAM SUMMARY**

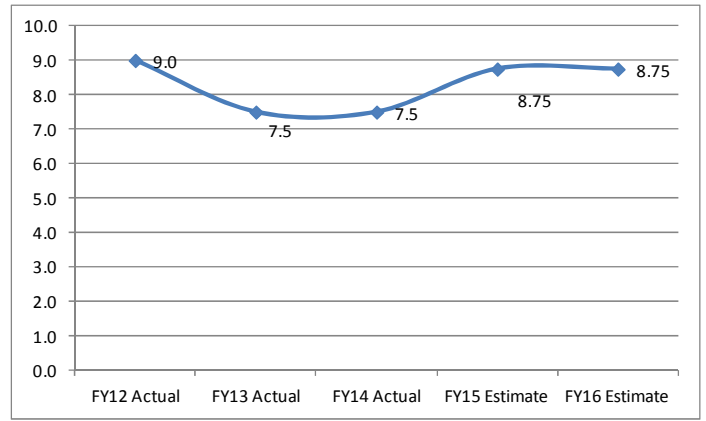
	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,020,159	2,133,496	1,747,405	2,191,159	2,170,159	
Lab Services	456,493	505,231	539,213	589,213	589,213	
Environmental Health	2,116,508	2,362,846	1,994,191	2,323,671	2,323,671	
Personal Health & Nursing	11,407,798	13,188,325	11,712,874	13,087,426	13,069,732	
Pharmacy	3,226,841	4,473,697	4,460,308	4,479,226	3,707,736	
Dental Clinic	702,368	1,086,025	752,690	1,255,302	1,255,302	
<b>Total</b>	<b><u>19,930,167</u></b>	<b><u>23,749,620</u></b>	<b><u>21,206,681</u></b>	<b><u>23,925,997</u></b>	<b><u>23,115,813</u></b>	<b><u>0</u></b>

# PUBLIC HEALTH

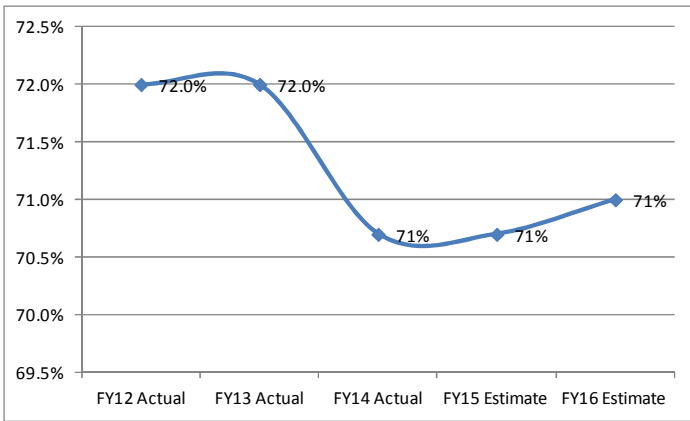
## Key Performance Measures:



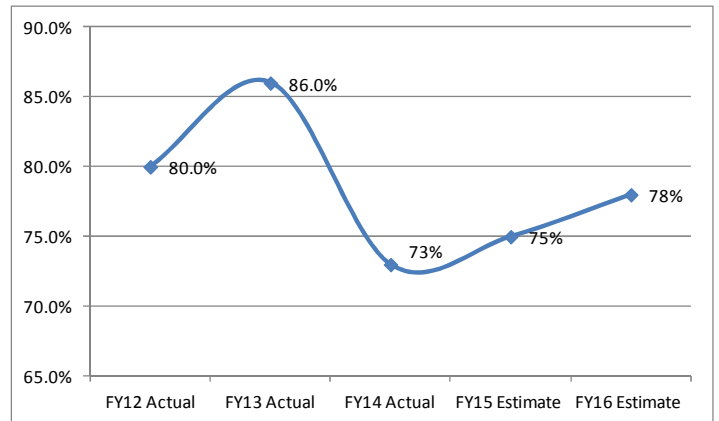
Percentage of Required Food & Lodging Inspections



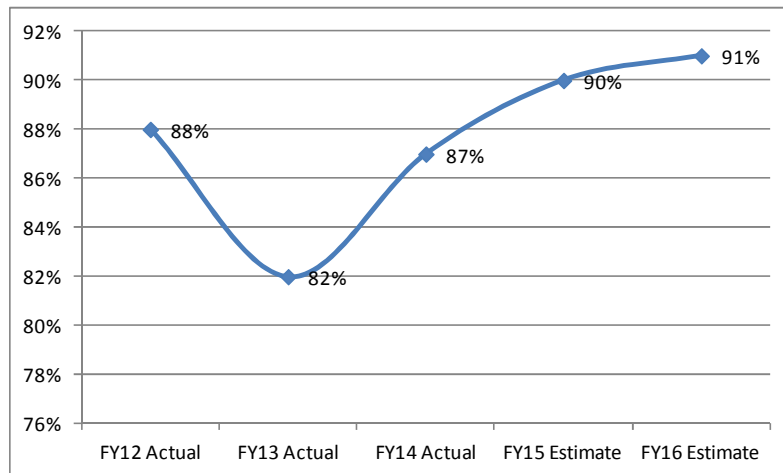
Average Wait for Improvement Permit in days



WIC Participants Initiating Breastfeeding



% of Medicaid Patients served at Cleveland Ave. Dental Clinic



% of Children Immunized by Age 23 Months

# PUBLIC HEALTH

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	10,661,195	12,497,586	10,810,217	11,957,813	11,956,813	
Other Employee Comp.	2,870	3,480	3,594	4,000	4,000	
						<i>Uniform allowance.</i>
Employee Benefits	3,761,024	4,277,940	3,592,811	4,227,509	4,227,509	
Board Compensation	1,930	2,700	2,700	2,700	2,700	
<b>Total Personal Services</b>	<b>14,427,019</b>	<b>16,781,706</b>	<b>14,409,322</b>	<b>16,192,022</b>	<b>16,191,022</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	550,819	510,065	581,717	585,351	585,351	
						<i>Temporary Help, lab fees, medical fees.</i>
Maintenance Service	48,187	65,115	63,284	73,800	73,800	
						<i>Equipment maintenance, solid waste disposal, other maintenance.</i>
Rent	137,253	82,772	82,672	108,022	108,022	
						<i>Equipment rental, space rental for Administration &amp; Dental Clinic.</i>
Utility Services	6,723	7,200	7,180	7,536	7,536	
						<i>Water &amp; sewer.</i>
Construction Services	535	300	300	0	0	
Other Purchased Services	639,410	631,139	436,233	732,162	723,162	
						<i>Advertising, printing, telephone, insurance premiums, CDP contract.</i>
Training & Conference	112,186	190,768	162,370	232,487	222,693	
						<i>Travel and personal mileage.</i>
General Supplies	237,934	172,788	154,122	236,664	235,274	
						<i>General supplies, small equipment, books &amp; subscriptions, office supplies, postage.</i>
Energy	76,754	75,365	75,365	78,330	78,330	
						<i>Electricity and natural gas.</i>
Operating Supplies	919,229	1,027,452	1,081,123	1,170,818	1,152,818	
						<i>Software, audio visual supplies, medical supplies, other operating supplies.</i>
Inventory Purchases	2,752,283	3,971,000	3,970,751	3,971,000	3,200,000	
						<i>Pharmacy inventory.</i>
Other Operating Costs	21,835	233,950	176,369	452,805	452,805	
						<i>Rewards &amp; incentives, memberships &amp; dues, insurance claims.</i>
<b>Total Operating Exps.</b>	<b>5,503,148</b>	<b>6,967,914</b>	<b>6,791,486</b>	<b>7,648,975</b>	<b>6,839,791</b>	<b>0</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>5,873</b>	<b>85,000</b>	<b>85,000</b>	<b>0</b>
						<i>Dental equipment.</i>
<b>Total Expenditures</b>	<b>19,930,167</b>	<b>23,749,620</b>	<b>21,206,681</b>	<b>23,925,997</b>	<b>23,115,813</b>	<b>0</b>
Cost-Sharing Expenses	665,011	644,080	192,939	631,009	630,737	
Contra-Expenses	(172,121)	(160,000)	(160,000)	(160,000)	(160,000)	
<b>REVENUES</b>	<b>11,678,281</b>	<b>15,944,339</b>	<b>15,940,336</b>	<b>16,000,454</b>	<b>16,000,454</b>	
POSITIONS (FT/PT)	277/9	269/7	255/7	257/7	257/7	

**Horizon Issues:** Medicaid Reform and the State's decision about Medicaid Expansion could affect public health's clinical client base and the ability to bill for services. As the economy recovers, public health will need to address recruitment and retention of staff; workforce development is hindered as they continue to lose staff to neighboring counties due to pay. The expectation is that as they continue to address a growing population that deals with chronic disease, they will need to ask for additional staff.

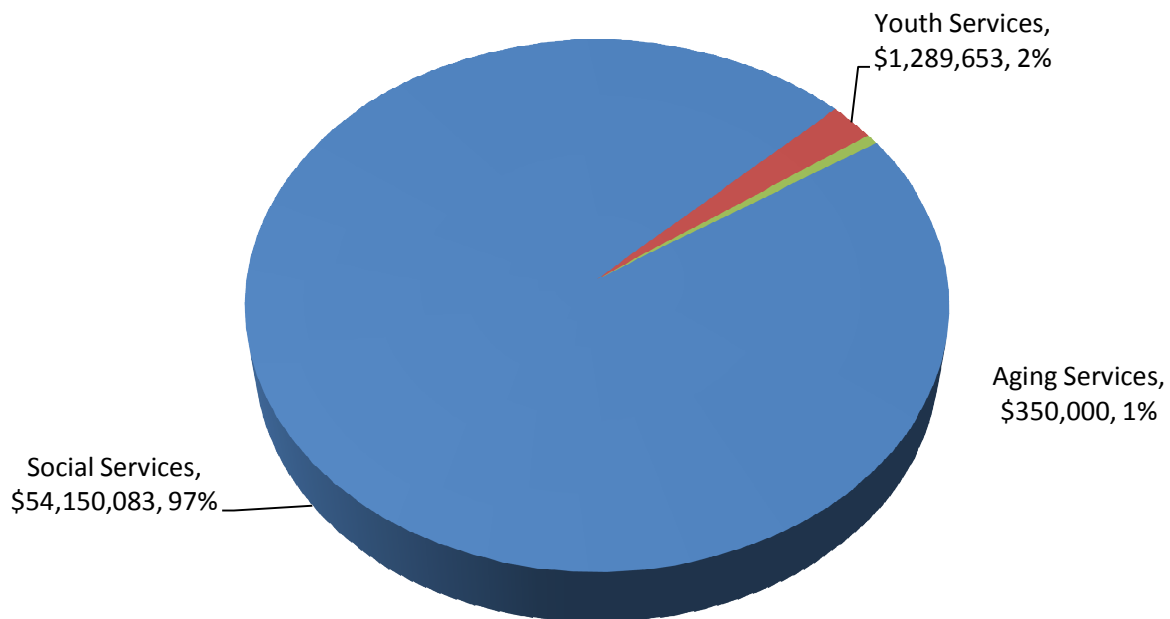
**Budget Summary:** Public Health's FY16 requested budget reflects a \$120,262 or 2% net county increase over the CYO. The primary drivers of the increase in the total requested budget are the alternate service level requests. Personal Services reflects a -\$589,684 or -4% decrease from CYO which is primarily due to the end of the Carolina Access program (state funding) which accounts for \$611,718 of salaries not budgeted for FY 16. The recommend budget reflects a net county decrease of -\$689,922 or -10% over the CYO. The primary driver for the decrease is based on a significant reduction in Pharmacy expenditures based on historical actual costs. Pharmacy expenditures are offset by state and federal revenues.



## SOCIAL SERVICES SERVICE AREA

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### Social Services Service Area - \$55.8 million - 13.7% of General Fund Expenditures



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#### 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

**Mission:** Forsyth County DSS will strive to protect vulnerable children and adults, strengthen and preserve families and enhance economic stability, while encouraging personal responsibility.

**Program Descriptions:**

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

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

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

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

**Accomplishments:** Opened an in-house computer lab to assist those seeking employment; Secured state funds to expand staff in Child Protective Services and In-Home Services, reducing use of temporary contracting; Added two visitation rooms to facilitate children in foster care to visit their families, and added specialists to supervise onsite visits; Initiated One Congregation; One Child, a community program to recruit foster parents; Restructured Customer Care Center and expanded Call Center to provide better customer services

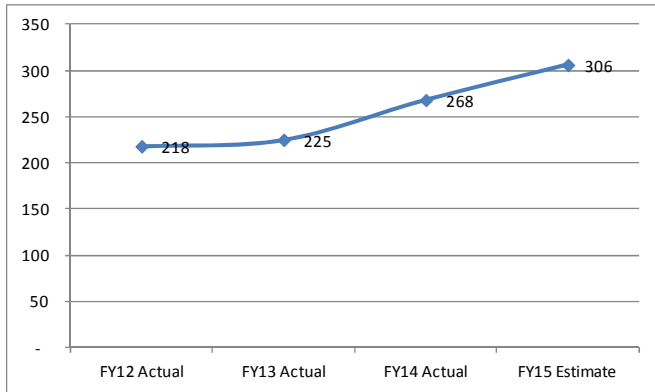
**FY16 GOALS:** - Coordinate with all areas of DSS to provide services through the Employment Center; Increase referrals to In-Home Services to keep youth within their family settings and address high-risk safety factors; Increase the number of licensed foster homes by 15% to minimize placement costs and ensure placement in creditable homes; Decrease the number of youth in foster care by 15%; Become current with processing applications and recertification in NCFAS; Complete all changes for Income Support programs within 24 Hours of receipt.

**PROGRAM SUMMARY**

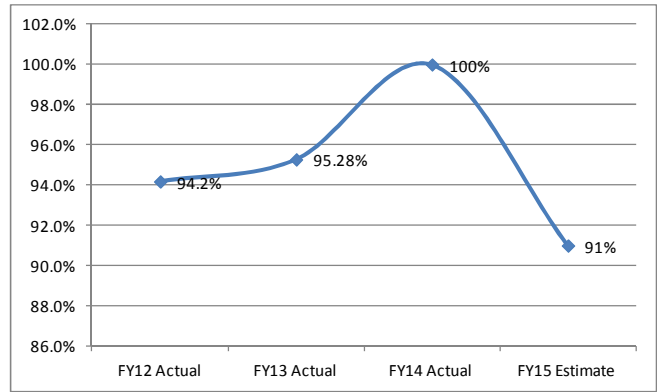
	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	4,339,345	3,858,648	3,517,679	4,031,135	4,031,135	
Income Support	24,053,736	25,492,951	24,368,852	29,714,130	29,713,130	
Family & Children Services	8,709,216	10,373,751	9,313,607	10,891,601	10,706,601	
Adult Services	10,760,337	12,328,808	12,894,538	9,699,217	9,699,217	
<b>Total</b>	<b><u>47,862,634</u></b>	<b><u>52,054,158</u></b>	<b><u>50,094,676</u></b>	<b><u>54,336,083</u></b>	<b><u>54,150,083</u></b>	<b><u>0</u></b>

# SOCIAL SERVICES

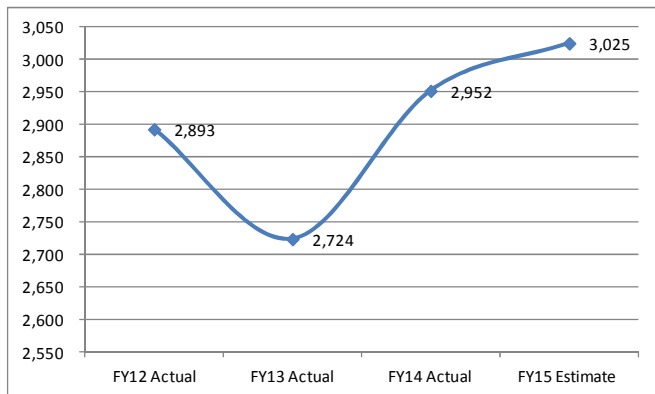
## Key Performance Measures:



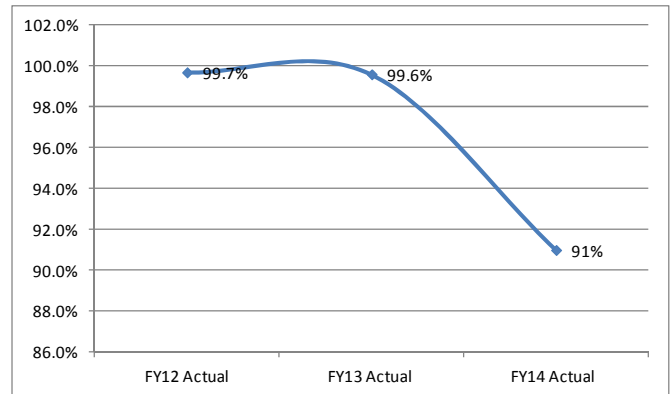
Adult Guardianships



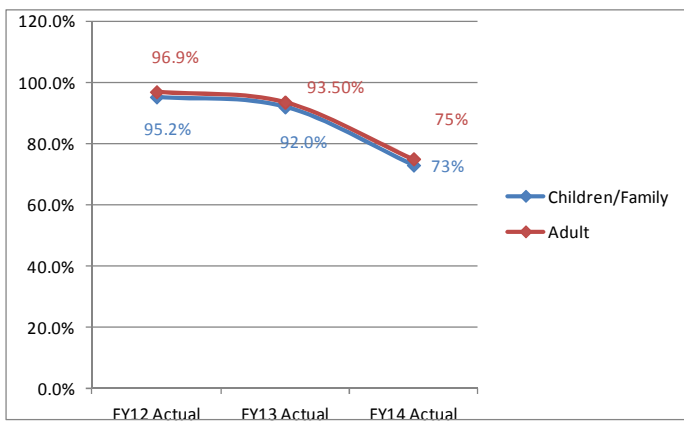
% of Maltreated Children who do not re-enter within 6 mos.



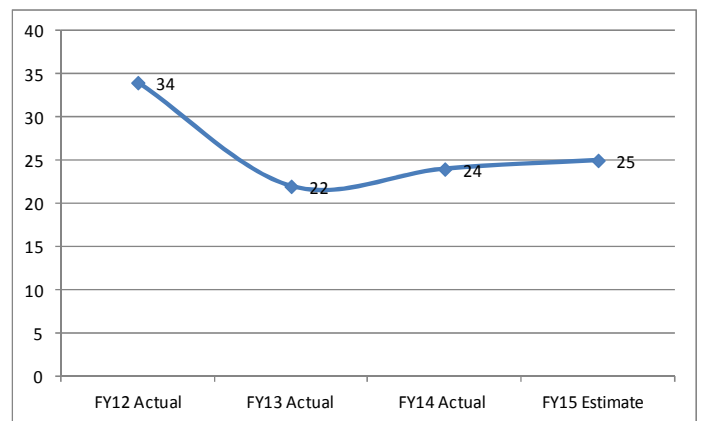
Child Protective Services Investigations



Food/Nutrition Applications processed w/in 7 days



Medicaid applications completed w/in statutory timeframe



Adoptions Finalized

## SOCIAL SERVICES

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	16,546,885	17,845,886	16,863,636	18,763,055	18,763,055	
Employee Benefits	6,302,858	6,705,043	6,251,868	7,366,869	7,366,869	
Other Employee Benefits	0	0	580	0	0	
Board Compensation	1,250	1,000	1,000	1,250	1,250	
<b>Total Personal Services</b>	<b>22,850,993</b>	<b>24,551,929</b>	<b>23,117,084</b>	<b>26,131,174</b>	<b>26,131,174</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	664,348	475,000	928,520	841,500	786,500	
						<i>Includes medical tests &amp; temporary help for Food &amp; Nutrition, Medicaid, Low Income Energy Assistance &amp; CPS.</i>
Maintenance Service	6,452	8,350	7,880	7,100	7,100	
Rent	2,675	5,000	8,850	7,000	7,000	
						<i>Parking for court cases.</i>
Utility Services	22,049	29,024	27,000	30,650	30,650	
Construction Services	12,227	40,000	35,000	35,000	35,000	
Other Purchased Services	1,761,389	1,341,255	1,192,647	1,589,071	1,459,071	
						<i>Insurance premiums, microfilm, food stamp service charges.</i>
Training & Conference	47,498	54,500	45,200	65,500	65,500	
						<i>Includes mandatory CPS training &amp; personal mileage for care-givers.</i>
General Supplies	382,370	207,800	232,605	301,550	301,550	
Energy	217,280	220,225	223,000	230,130	230,130	
Operating Supplies	28,892	31,500	28,277	44,204	44,204	
Support & Assistance	21,475,742	24,560,177	23,750,994	24,404,716	24,403,716	
						<i>Daycare, Special Assistance, Foster Care, WorkFirst Projects, Medicaid admin./transp.</i>
Other Operating Costs	197,720	341,500	309,829	427,500	427,500	
						<i>Insurance claims and other supplies.</i>
<b>Total Operating Exps.</b>	<b>24,818,642</b>	<b>27,314,331</b>	<b>26,789,802</b>	<b>27,983,921</b>	<b>27,797,921</b>	<b>0</b>
<b>Payments T/O Agencies</b>	<b>192,999</b>	<b>187,898</b>	<b>187,790</b>	<b>220,988</b>	<b>220,988</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>47,862,634</u></b>	<b><u>52,054,158</u></b>	<b><u>50,094,676</u></b>	<b><u>54,336,083</u></b>	<b><u>54,150,083</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	2,475,281	2,441,491	2,080,959	1,694,062	1,694,062	
<b>REVENUES</b>						
	36,107,059	37,370,241	39,089,470	39,679,520	39,679,520	
POSITIONS (FT/PT)	474/2	474/2	478/4	500/4	501/4	

**Budget Highlights:** The FY15-16 budget provides FCDSS with resources to meet growing service demand at reduced County cost through revenue maximization. New positions are created in Income Support, CPS, Guardianship, and Foster Care.

**Horizon Issues:** Growing populations of aging and mental health populations requiring DSS care; Meeting the policy, training, and technology requirements to provide mobile, community-based care; Declining number of families becoming foster families; North Carolina Medicaid expansion

# AGING SERVICES

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

**Program Descriptions:**

*Aging Services* – Aging Services ensures high-quality independent living for Forsyth County’s vulnerable elderly by contracting with area non-profits to provide services including: adult day care; Meals-on-Wheels; In-home care; and group lunches. Aging Services pays for the support of approximately 20,000 meals for elderly residents through its

contract with Senior Services Inc.

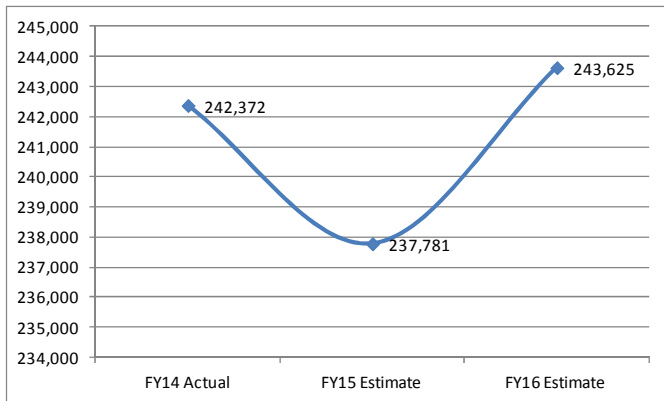
*Rural Operating Assistance Program (ROAP) Grant* – Allocates funding to WSTA and subrecipients in accordance with the Elderly and Disabled Transportation Assistance Program funding formula.

**Accomplishments:** Contracted with Senior Services, Inc. to provide services to the County’s elderly.

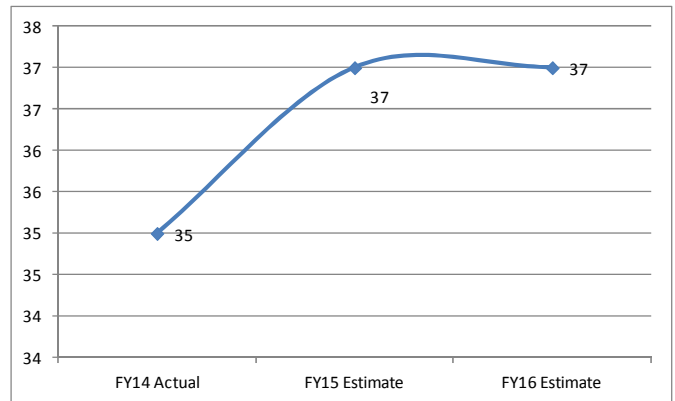
**FY16 GOALS:** - Continue to ensure high-quality independent living for Forsyth County’s vulnerable elderly through smart contracting with area non-profits serving the elderly.

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	
Aging Services	92,700	150,000	150,000	424,373	150,000	
ROAP	0	250,000	250,000	200,000	200,000	
<b>Total</b>	<b><u>92,700</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>624,373</u></b>	<b><u>350,000</u></b>	<b><u>0</u></b>

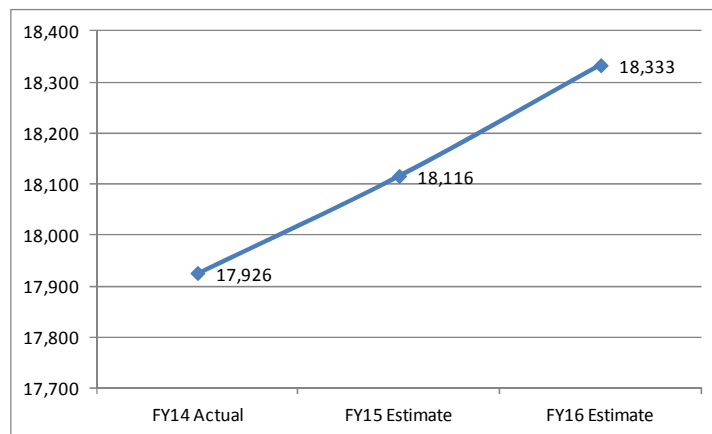
**Key Performance Measures:**



*Meals on Wheels Served*



*Meals on Wheels - Average Monthly Waiting List*



*Williams Day Center Attendance*

# AGING SERVICES

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	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<i>Payments T/O Agencies</i>						
Senior Services, Inc.	92,700	150,000	150,000	350,000	150,000	
Shepherd's Center	0	0	0	74,373	0	
Transaid	0	250,000	250,000	200,000	200,000	
<b>TOTAL EXPENDITURES</b>	<b><u>92,700</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>624,373</u></b>	<b><u>350,000</u></b>	<b><u>0</u></b>
<b><u>REVENUES</u></b>	<b><u>0</u></b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>	<b><u>200,000</u></b>	<b><u>200,000</u></b>	

**Budget Highlights:** Transaid pass-through funds are expected to be \$50,000 lower than FY 14-15. There are new requests for funding from area non-profits. Senior Services, Inc. has requested funding to replace a lapsed Kate B Reynolds grant for Meals-on-Wheels while the Shepherd's Center of Greater Winston-Salem and the Shepherd's Center of Kernersville have asked for funding to offset reductions from the State's Home & Community Care Block Grant.

**Horizon Issues:** Forsyth County has an opportunity to perform an analysis of organizations providing services to the vulnerable elderly population. Over the long-term, the County's projected increase in elderly residents is likely to create increased demands in this service area.

# YOUTH SERVICES

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

**Program Descriptions:**

*Youth Services* - provide attendants to organize and supervise daily activities and provides counseling services to juveniles detained; Winston-Salem/Forsyth County provide a teacher for 6 hours a daily; Insight Human Services provide substance abuse testing and education; Correct Care provides medical services.

*JCPC Administration* - is the provision of administrative support for the Forsyth County Juvenile Prevention Council which helps plan programs and services at the local level for youth delinquency,

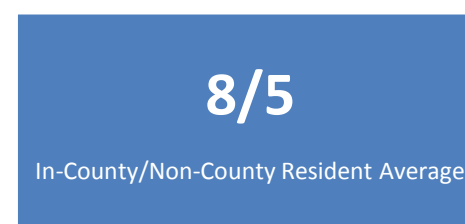
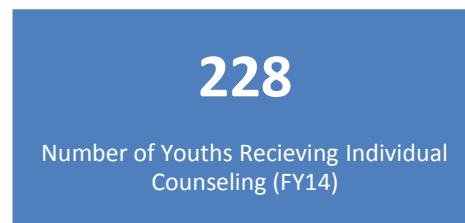
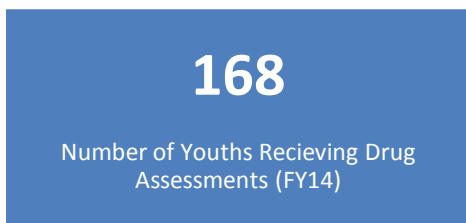
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
Youth Services	1,163,304	1,272,105	1,223,938	576,545	576,545	
Gang & Delinquency Prevention Initiative Grant	105,854	0	0	0	0	
JCPC Administration	745,126	713,108	727,066	713,108	713,108	
<b>Total</b>	<b><u>2,014,284</u></b>	<b><u>1,985,213</u></b>	<b><u>1,951,004</u></b>	<b><u>1,289,653</u></b>	<b><u>1,289,653</u></b>	<b><u>0</u></b>

gang prevention & substance abuse.

**Accomplishments:** Youth Services began a phase out plan in FY 2015 that will be completed during the first quarter of FY 2016. The staff continued to provide services to the Department of Public Safety: Division of Juvenile Justice and the community in a caring and professional manner only losing one staff member, and that was to internal transfer.

**Key Performance Measures:**



# YOUTH SERVICES

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	744,357	770,049	778,228	260,910	260,910	
Other Employee Benefits	835	1,144	835	209	209	
					<i>lpad &amp; Cellphone stipend</i>	
Employee Benefits	276,259	266,446	282,756	86,653	86,653	
<b>Total Personal Services</b>	<b>1,021,451</b>	<b>1,037,639</b>	<b>1,061,819</b>	<b>347,772</b>	<b>347,772</b>	-
<b><i>Operating Expenditures</i></b>						
Professional Fees	60,443	84,566	79,946	11,145	11,145	
					<i>Includes medical fees and educational expenses.</i>	
Maintenance Service	9,119	5,000	3,100	722	722	
Utility Services	3,833	3,400	3,560	950	950	
Construction Services	7,515	0	0	0	0	
Other Purchased Services	92,552	60,300	53,967	209,006	209,006	
					<i>Includes food service contract &amp; out-of-county placement costs.</i>	
Training & Conference	5,014	3,000	120	0	0	
					<i>Includes required travel for training as mandated by State.</i>	
General Supplies	48,318	5,750	3,026	650	650	
					<i>Includes detention facility furniture &amp; janitorial needs.</i>	
Energy	18,878	21,625	20,820	4,850	4,850	
Operating Supplies	9,471	6,000	7,030	2,000	2,000	
Other Operating Costs	10,082	60,325	20,008	14,950	14,950	
					<i>Insurance claims.</i>	
<b>Total Operating Exps.</b>	<b>265,225</b>	<b>249,966</b>	<b>191,577</b>	<b>244,273</b>	<b>244,273</b>	<b>0</b>
<b>Contingency</b>	<b>0</b>	<b>10,523</b>	<b>0</b>	<b>697,608</b>	<b>697,608</b>	
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments T/O Agencies</b>	<b>727,608</b>	<b>687,085</b>	<b>697,608</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>2,014,284</u></b>	<b><u>1,985,213</u></b>	<b><u>1,951,004</u></b>	<b><u>1,289,653</u></b>	<b><u>1,289,653</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	57,193	53,925	53,925	13,486	13,486	
<b><u>REVENUES</u></b>	<b><u>1,583,147</u></b>	<b><u>1,228,108</u></b>	<b><u>1,433,502</u></b>	<b><u>870,244</u></b>	<b><u>870,244</u></b>	
POSITIONS (FT/PT)	17/6	17/6	17/10	17/10	17/10	

**Budget Highlights:** The Youth Services department will be phased out during the FY 2016 budget year. The Recommended budget includes three months of operational funding for the Juvenile Detention Center and nine months of funding for subsidies paid for placing Forsyth County juveniles in facilities operated by the State or Other Counties. In future budget years the subsidy, the only remaining cost, will be budgeted in the Department of Social Services.

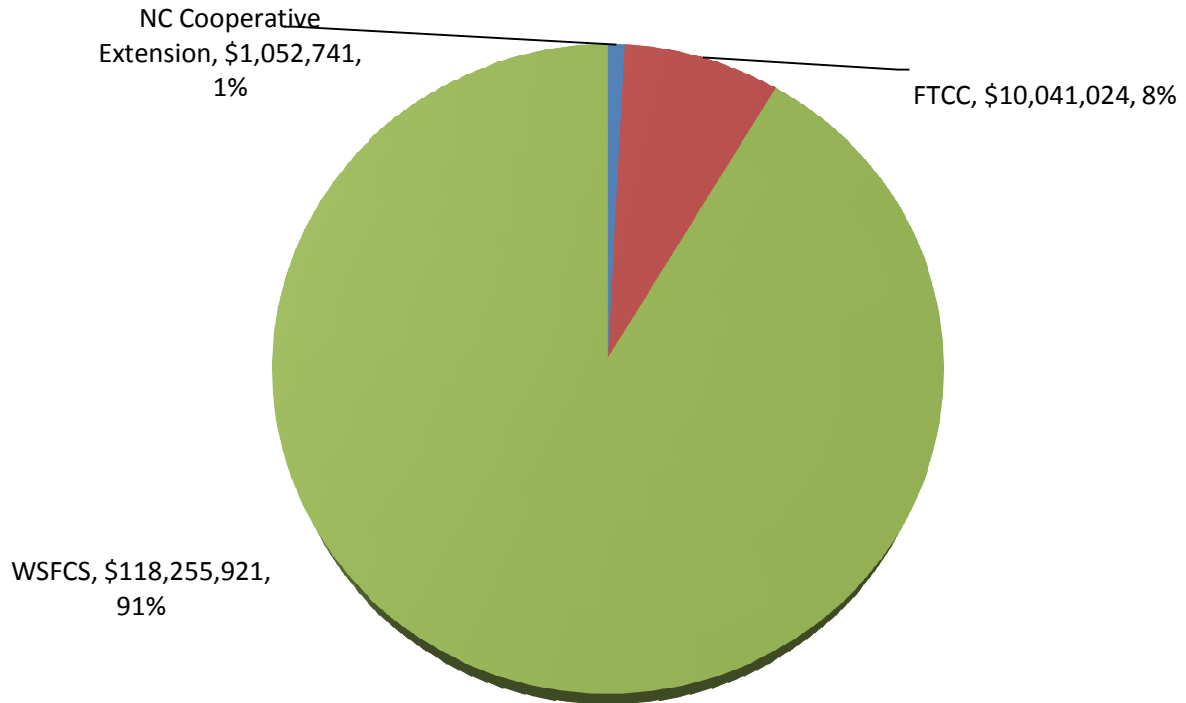
The Youth Services Department includes the Juvenile Crime Prevention Council (JCPC) budget which is 100% State funds. The department administers the program for the County. JCPC expenditures are budgeted in the Contingency line in the Recommended budget but will be moved to the appropriate agency lines for the Adopted, after allocations are determined. In future budget years the JCPC budget will be in the Department of Social Services.



# EDUCATION SERVICE AREA

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Education Service Area = \$129.3m or 31.3% of General Fund Expenditures



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## 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

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

**Program Descriptions:**

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

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

*Home Economics* - helps improve quality of living particularly 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.

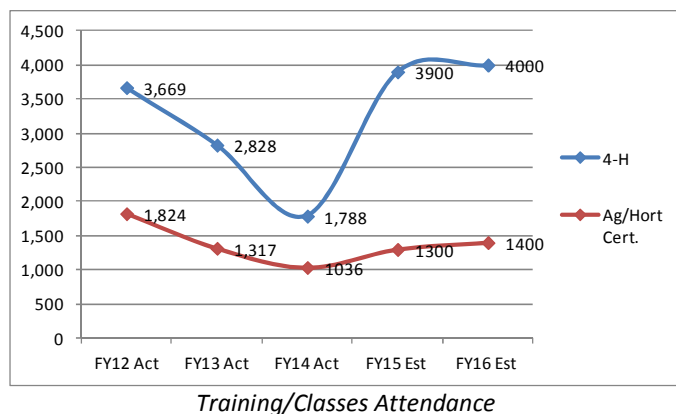
**Accomplishments:** Volunteers provided over 29,000 hours of volunteer service during calendar year 2014. Twenty-five new local food farmers graduated from the 14 session Farm School, and four of these growers have established new farming enterprises. There are currently 125 active community gardens in Forsyth County. Seventeen new gardens opened in 2014, 7 of which are located in limited resource communities. More than 83,000 pounds of fresh produce were harvested in community gardens. An additional 592 acres enrolled in the voluntary agricultural district program by twelve landowners. Farmers have now committed 4,319 acres to voluntary preservation.

**FY16 GOALS:** - Goals include implementing Local Food Study recommendations such as training new farmers in production and business management; training growers on Good Agricultural Practices (GAP) in order to maintain or secure markets and explore urban agricultural opportunities; developing a plan to successfully implement school/community gardening projects; developing a countywide Farmland Preservation Plan; and securing funding for fencing the arboretum at Tanglewood Park.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	65,832	75,985	77,364	84,341	84,126	
Soil & Water	99,755	123,984	101,056	129,678	129,678	
Forestry	32,548	50,151	50,151	64,951	64,951	
Agricultural Assistance	194,147	225,981	234,377	366,482	359,040	
Family & Consumer Sciences	138,462	141,600	145,976	135,126	135,126	
Community Development	46,451	95,983	81,986	108,613	105,463	
Youth Development	80,859	86,464	85,694	98,811	98,461	
Ag Bldg. Maintenance	31,870	40,900	40,900	42,858	42,858	
Arboretum at Tanglewood	19,506	30,810	29,025	233,038	33,038	
<b>TOTAL</b>	<b><u>709,430</u></b>	<b><u>871,858</u></b>	<b><u>846,529</u></b>	<b><u>1,263,898</u></b>	<b><u>1,052,741</u></b>	

**Key Performance Measures:**



**29,599**

Total Volunteer Hours (FY14)

**\$613,931**

Total Economic Value of Volunteers (FY14)

# N.C. COOPERATIVE EXTENSION

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	148,036	167,777	167,509	193,516	193,516	
Employee Benefits	62,251	63,769	129,672	144,829	144,829	
Board Compensation	0	400	400	400	400	
<b>Total Personal Services</b>	<b>210,287</b>	<b>231,946</b>	<b>297,581</b>	<b>338,745</b>	<b>338,745</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	285	2,100	1,800	1,850	1,750	
				<i>Lab fees, interpreters for deaf program participants.</i>		
Maintenance Service	3,194	5,200	4,200	4,400	4,400	
Rent	1,933	4,300	4,600	3,950	3,200	
				<i>Space rental at Tanglewood Park.</i>		
Utility Services	1,673	2,200	3,000	2,323	2,323	
				<i>Water &amp; sewer.</i>		
Other Purchased Services	337,342	400,427	331,761	438,811	438,311	
	<i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone.</i>					
Training & Conference	7,885	12,342	11,894	16,637	14,572	
General Supplies	33,003	37,927	38,707	46,201	40,959	
				<i>Office &amp; general supplies, small equipment.</i>		
Energy	31,485	39,700	36,900	40,235	40,235	
				<i>Electricity and natural gas.</i>		
Operating Supplies	43,812	51,440	54,110	69,430	66,930	
Other Operating Costs	5,983	9,625	11,825	12,365	12,365	
				<i>Memberships, administration costs, insurance claims.</i>		
<b>Total Operating Exps.</b>	<b>466,595</b>	<b>565,261</b>	<b>498,797</b>	<b>636,202</b>	<b>625,045</b>	<b>0</b>
<b>Contingency</b>	<b>0</b>	<b>24,500</b>	<b>0</b>	<b>24,000</b>	<b>24,000</b>	
				<i>SWCD Board misc. activities account.</i>		
<b>Payments T/O Agencies</b>	<b>32,548</b>	<b>50,151</b>	<b>50,151</b>	<b>64,951</b>	<b>64,951</b>	
				<i>County's share of Division of Forest Resources contract through NCDENR.</i>		
<b>Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	
				<i>Requested Fence for Tanglewood Arboretum.</i>		
<b>Total Expenditures</b>	<b><u>709,430</u></b>	<b><u>871,858</u></b>	<b><u>846,529</u></b>	<b><u>1,263,898</u></b>	<b><u>1,052,741</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	102,858	61,801	23,978	62,554	62,554	
<b>REVENUES</b>	<b><u>213,477</u></b>	<b><u>232,024</u></b>	<b><u>219,185</u></b>	<b><u>266,029</u></b>	<b><u>267,994</u></b>	
+ POSITIONS (FT/PT)	17/2	17/2	17/2	17/2	17/2	

**Budget Highlights:** The FY 15-16 budget for the NC Cooperative Extension Service is a county dollar increase of \$144,913 or 22.6%. This increase is concentrated in a few areas: \$17,800 for conservation and forestry related to a new truck and event support; employee salary and benefits increases; a small increase in county support of four positions, including training for people assuming new duties; a new Urban Agriculture program; revised treatment of send-in employee benefits; and operating supplies.

**Horizon Issues:** Long term issues for the department include improving internet capabilities and physical updates/repairs to the Agricultural Building including heating and air. Programming / management issues include working with partners such as municipalities and adjacent counties to provide specialized staff and services in an efficient, cost effective manner. Developing a strategy and management plan for further increases in the utilization and management of volunteers.

# FORSYTH TECHNICAL COMMUNITY COLLEGE

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

**Accomplishments:** We have successfully partnered with Herbalife to train over 450 members of their workforce.

We have successfully partnered with Goodwill on the Access Center. Citizens lacking an adult high school diploma can earn their adult high school diploma at no cost to them and they receive wrap-around services such as a Coach, and in some instances, childcare and transportation assistance.

Our Architecture and Interior Design program competed in the 2015 Natural Talent Design Competition hosted by USGBC of North Carolina in April 2015. We had one team to finish in 1st place, and another team to finish as a finalist among all

competitors at the state level. Participating schools included Appalachian State University, Pima Community College of Tucson, Arizona, College of Albemarle, East Carolina University, Forsyth Tech, University of Toronto, Winthrop University.

**2016 Goals:** Governor’s statewide bond proposal - The bill proposes a statewide bond referendum for \$1.5 billion in highway bonds and \$1.5 billion in infrastructure bonds to be held in October or November 2015. Of the \$1.5 billion in infrastructure bonds, \$200 million would be allocated to the NC Community College System. The bill does not prescribe specific amounts for either colleges or projects.

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

## PROGRAM SUMMARY

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
General Administration	1,480,774	1,431,237	1,431,237	1,294,730	1,180,557	
Curriculum Instruction	23,242,615	30,953,713	30,953,713	32,403,088	32,403,088	
Non-Curriculum Instruction	7,860,790	5,963,184	5,963,184	5,159,493	5,159,493	
Plant Fund/Operation	10,552,033	11,527,771	11,526,771	12,110,961	12,110,961	
Institution	46,623,328	45,834,027	45,188,027	42,010,574	42,010,574	
Other Expenses	9,766,286	8,812,647	8,812,647	8,060,828	8,060,828	
<b>Total</b>	<b>99,525,826</b>	<b>104,522,579</b>	<b>103,875,579</b>	<b>101,039,674</b>	<b>100,925,501</b>	
<b>County Share</b>	<b>8,905,742</b>	<b>9,574,402</b>	<b>9,573,402</b>	<b>10,155,197</b>	<b>10,041,024</b>	
Current Expense	8,450,742	9,119,402	9,118,402	9,700,197	9,586,024	
Capital Outlay	455,000	455,000	455,000	455,000	455,000	
<b>TOTAL</b>	<b><u>8,905,742</u></b>	<b><u>9,574,402</u></b>	<b><u>9,573,402</u></b>	<b><u>10,155,197</u></b>	<b><u>10,041,024</u></b>	<b><u>0</u></b>

# FORSYTH TECHNICAL COMMUNITY COLLEGE

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	FY 14-15 Budget	Request	FY 15-16 Recommend	Adopted
<b>Personal Services</b>				
Salaries	1,425,972	1,529,107	1,499,472	
Longevity	143,069	145,931	143,069	
Salary Supplements	1,488,624	1,520,197	1,490,424	
Fringe Benefits	863,286	937,391	885,488	
Training & Conference	12,000	12,000	12,000	
Work Study	20,000	20,000	20,000	
<b>Total Personal Services</b>	<b>3,952,951</b>	<b>4,164,626</b>	<b>4,050,453</b>	<b>0</b>
<b>Contractual Services</b>				
Legal Fees	9,000	20,000	20,000	
Maintenance Service	345,033	391,814	391,814	
Space Rental	33,000	33,000	33,000	
Telephone	233,129	280,611	280,611	
Electricity	1,269,876	1,626,047	1,626,047	
Water	93,063	135,651	135,651	
Natural Gas	513,914	656,621	656,621	
Insurance	563,012	626,818	626,818	
Janitorial	728,574	891,015	891,015	
Grounds	103,748	143,242	143,242	
Security	280,530	343,138	343,138	
<b>Total Contractual Services</b>	<b>4,172,879</b>	<b>5,147,957</b>	<b>5,147,957</b>	<b>0</b>
<b>Supplies &amp; Materials</b>				
Custodial Supplies	168,527	211,153	211,153	
Maintenance Supplies	140,959	157,835	157,835	
Auto Parts & Supplies	16,426	18,626	18,626	
<b>Total Supplies &amp; Materials</b>	<b>325,912</b>	<b>387,614</b>	<b>387,614</b>	<b>0</b>
<b>Total Direct Expense</b>	<b><u>8,451,742</u></b>	<b><u>9,700,197</u></b>	<b><u>9,586,024</u></b>	<b><u>0</u></b>
<b>Capital Outlay (ongoing)</b>	<b>455,000</b>	<b>455,000</b>	<b>455,000</b>	
<b>GRAND TOTAL</b>	<b><u>8,906,742</u></b>	<b><u>10,155,197</u></b>	<b><u>10,041,024</u></b>	<b><u>0</u></b>
<b>REVENUES</b>				
Other Financing Sources				

**Budget Highlights:** The recommended budget for Forsyth Technical Community College reflects a 4.9% increase over the Current Year budget. The primary driver of this increase is Phase 2 of the Old Career Center. As has been done in years past, funding was set aside in Contingency to account for possible salary and benefit increases at the state level. This amounts to \$114,173 for FY16.

**Horizon Issues:** State Budget – As the economy rebounds, our enrollment declines. This has a direct impact on reduced state funding. This is occurring when the community college system as a whole has lost \$59 million in current management flexibility cuts. Forsyth Tech’s portion of this cut is over \$2 million.

# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

**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 & employees; 2) special instructional covers pupils with special needs; 3) co-curricular instructional provides school sponsored activities; 4) student services cover social work, guidance & psychological services; & 5) other instructional programs include employee benefits & additional pay for instructional programs.

*Support Services* - 1) pupil support includes the direction and management of the pupil support services as a group; 2) instructional staff support includes such things as improvement of instructional, educational media, and career development services; 3) administrative staff support includes executive & general administration; 4) business

support includes such things as fiscal services, transportation, child nutrition, & plant maintenance; 5) central support includes such things as research and development, informational, statistical & data processing services; & 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 & contingency funds.

*Ancillary Services* - include the costs of day care 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](http://www.wsfcs.k12.nc.us)**

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
Instructional Programs	65,469,980	60,090,320	60,090,320	62,739,340	62,739,340	
Support Services	39,018,209	43,046,839	43,046,839	41,831,108	41,831,108	
Ancillary Services	376,435	383,060	383,060	407,560	407,560	
Non-Programmed Charges	3,992,458	4,500,000	4,500,000	5,400,000	5,400,000	
Capital Program	3,061,474	5,730,636	5,730,636	6,440,582	6,440,582	
<b>Total</b>	<b><u>111,918,556</u></b>	<b><u>113,750,855</u></b>	<b><u>113,750,855</u></b>	<b><u>116,818,590</u></b>	<b><u>116,818,590</u></b>	<b><u>0</u></b>
Current Expense	108,857,082	108,020,218	108,020,218	110,378,008	111,815,339	
Capital Outlay	3,061,474	5,730,636	5,730,636	6,440,582	6,440,582	
Debt Service	46,865,233	44,997,674	44,997,674	41,863,723	41,863,723	
<b>Total</b>	<b><u>158,783,789</u></b>	<b><u>158,748,528</u></b>	<b><u>158,748,528</u></b>	<b><u>158,682,313</u></b>	<b><u>160,119,644</u></b>	<b><u>0</u></b>

**Budget Highlights:** The FY16 Recommended budget for WSFCS is increased from the Current Year Original budget by \$4,505,066, or 4.0%. The funding formula developed by County and WSFCS staff in 2011 that takes into account county revenue and enrollment growth within the School Stem was used to determine the appropriate funding level for WSFCS. To see how the funding formula determined the Recommended FY16 allocation, turn to Page 42 in the Overview of Changes in Revenues, Expenditures, and County dollars.

Included in this budget, as it has the past several years, is a transfer of \$1,735,000 to a Capital Maintenance Capital Project Ordinance to be used for life cycle replacements including, but not limited to, chillers, roof replacements, and HVAC repairs.

Also listed above in the Program Summary is a line item detailing the amount of Debt Service in FY16 paid by the County for debt on past bond referenda for WSFCS. This provides a more accurate accounting of the County's commitment to assisting WSFCS with their mission.

# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

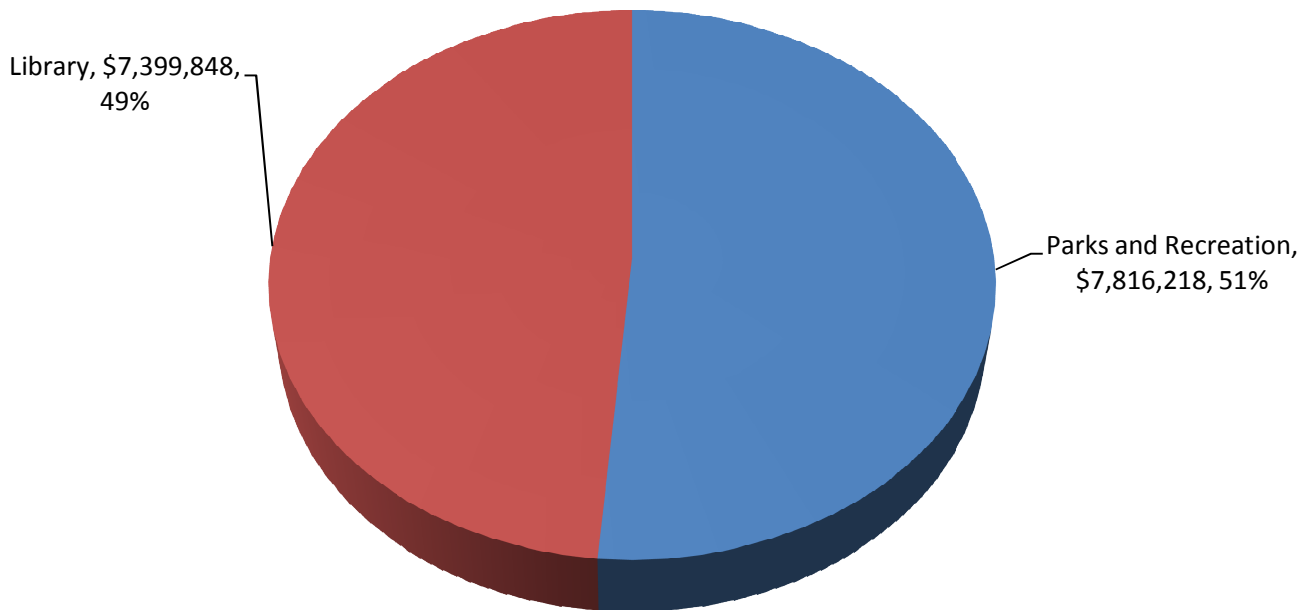
	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b><u>Instructional Programs</u></b>						
Regular	45,587,510	32,836,791	37,338,617	35,173,448	35,173,448	
Special Population	4,651,702	5,361,612	4,475,964	4,793,881	4,793,881	
Alternative	1,028,115	1,276,120	1,065,326	1,572,100	1,572,100	
School Leadership	8,204,571	7,647,591	6,384,337	7,189,655	7,189,655	
Co-Curricular	3,242,612	3,848,544	3,212,829	4,052,676	4,052,676	
School Based Support	7,958,860	9,119,662	7,613,247	9,957,580	9,957,580	
<b>Total Instructional Programs</b>	<b>70,673,370</b>	<b>60,090,320</b>	<b>60,090,320</b>	<b>62,739,340</b>	<b>62,739,340</b>	<b>0</b>
<b><u>Support Services</u></b>						
Support & Development	1,555,661	1,286,268	1,286,268	1,103,715	1,103,715	
Special Population Support	592,142	676,470	676,470	676,017	676,017	
Alternative Programs Support	435,921	372,222	372,222	391,937	391,937	
Technology Support	2,295,033	2,471,022	2,471,022	2,890,090	2,890,090	
Operational Support	23,589,196	30,255,114	30,255,114	27,962,233	27,962,233	
Financial & Human Resources	3,344,470	4,462,873	4,462,873	4,568,120	4,568,120	
Accountability	690,578	760,667	760,667	969,980	969,980	
System-Wide Pupil Support	988,087	835,618	835,618	842,610	842,610	
Policy, Leadership & Public Relations	2,119,037	1,926,585	1,926,585	2,426,406	2,426,406	
<b>Total Support Services</b>	<b>35,610,125</b>	<b>43,046,839</b>	<b>43,046,839</b>	<b>41,831,108</b>	<b>41,831,108</b>	<b>0</b>
<b><u>Ancillary Services</u></b>						
Community Services	176,277	364,960	364,960	382,560	382,560	
Nutrition Services	9,484	18,100	18,100	25,000	25,000	
<b>Total Ancillary Services</b>	<b>185,761</b>	<b>383,060</b>	<b>383,060</b>	<b>407,560</b>	<b>407,560</b>	<b>0</b>
<b><u>Non-Programmed Charges</u></b>						
Charter Schools	3,752,128	4,500,000	4,500,000	5,400,000	5,400,000	
Communities in Schools (County approp)	21,375	0	0	0	0	
<b>Total Non-Programmed Charges</b>	<b>3,773,503</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>5,400,000</b>	<b>5,400,000</b>	<b>0</b>
<b>Total Current Expense</b>	<b>110,242,759</b>	<b>108,020,219</b>	<b>108,020,219</b>	<b>110,378,008</b>	<b>110,378,008</b>	<b>0</b>
<b><u>Capital Outlay</u></b>						
Regular	496,503	2,193,943	2,193,943	2,354,710	2,354,710	
Special Population	118,615	0	0	0	0	
School Based Support	2,191	0	0	6,917	6,917	
Technology Support	0	0	0	53,000	1,490,331	
Operational Support	1,753,109	1,720,793	1,720,793	2,207,255	2,207,255	
Accountability	2,700	1,400	1,400	1,500	1,500	
Policy, Leadership & Public Relations	0	0	0	700	700	
System Wide	79,568	79,500	79,500	81,500	81,500	
Tfr to Schools Maint. CPO	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	
<b>Total Capital Outlay</b>	<b>4,187,686</b>	<b>5,730,636</b>	<b>5,730,636</b>	<b>6,440,582</b>	<b>7,877,913</b>	<b>0</b>
<b>Total</b>	<b><u>114,430,445</u></b>	<b><u>113,750,855</u></b>	<b><u>113,750,855</u></b>	<b><u>116,818,590</u></b>	<b><u>118,255,921</u></b>	<b><u>0</u></b>

	<b><u>2013-2014</u></b>	<b><u>2014-2015</u></b>	<b><u>2015-2016</u></b>
State Current Expense Fund	286,423,938	286,764,768	300,618,306
Local Current Expense Fund	132,071,514	120,344,739	123,111,141
Capital Outlay Fund	19,297,064	4,185,636	5,245,755
Federal Grants Fund	55,354,493	N/A	N/A
Child Nutrition Fund	23,339,632	23,169,688	24,172,825
<b>Total</b>	<b><u>516,486,641</u></b>	<b><u>434,464,831</u></b>	<b><u>453,148,027</u></b>

## CULTURE & RECREATION SERVICE AREA

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### Culture & Recreation Service Area - \$15.2 million - 3.8% of General Fund Expenditures



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#### 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

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

**Program Descriptions:**

*Library Administration* - provides research, genealogy, pleasure reading, audio/visual, children's materials, career education and job related materials as well as public access computer through departments such as Information Services, North Carolina Room, Popular Library/Circulation & Children's Department. Reserves, Inter-Library loans, collection & circulation of library materials are maintained through the Popular Library/Circulation Department.

*Extension* - operates the Outreach Service Departments, and nine branches.

**Accomplishments:** Preparing for the renovation at the Central Library, we successfully transitioned Central Library staff and some materials to the Government Center, the branches and the community. Several staff presented at national conferences & webinars on innovative FCPL projects.

The Library Director was awarded Library Director of the Year by the North Carolina Public Library Directors Association.

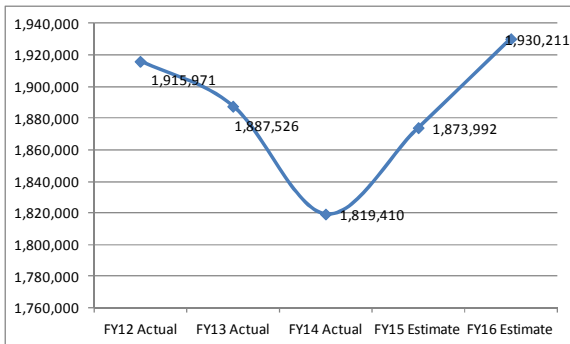
Generated over \$100,000 in cost savings by migrating from a proprietary library automation system to an open source system.

**FY16 GOALS:** - in 2016, we are transitioning from the design phase to the construction phase of the Central Library project and working on site selection for the Kernersville and Clemmons branch libraries, while working on challenges to identify current and future trends in technology to remain relevant in the global community.

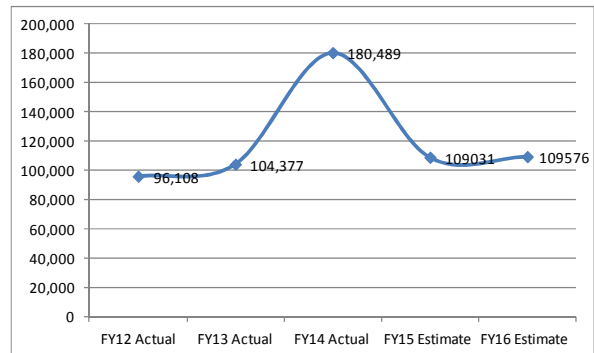
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,472,150	1,566,659	1,756,668	1,636,530	1,757,408	
Headquarter	490,891	485,519	408,903	507,060	392,465	
Extension	242,038	284,547	214,005	276,601	189,851	
Branches	4,896,809	5,015,914	4,971,397	5,124,963	5,060,124	
<b>TOTAL</b>	<b><u>7,101,888</u></b>	<b><u>7,352,639</u></b>	<b><u>7,350,973</u></b>	<b><u>7,545,154</u></b>	<b><u>7,399,848</u></b>	

**Key Performance Measures:**



*Materials Circulated*



*Program Attendance*

**2.3**  
Books per Capita  
(NC Average = 1.7)

**3.2**  
Computer Access per 5,000 pop

# FORSYTH COUNTY PUBLIC LIBRARIES

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	3,776,395	3,904,087	3,928,136	3,973,215	3,867,427	
Other Employee Benefits	594	520	746	522	522	
						<i>lpad stipend.</i>
Employee Benefits	1,337,749	1,363,883	1,361,869	1,446,512	1,404,650	
<b>Total Personal Services</b>	<b><u>5,114,738</u></b>	<b><u>5,268,490</u></b>	<b><u>5,290,751</u></b>	<b><u>5,420,249</u></b>	<b><u>5,272,599</u></b>	<b>0</b>
<b><i>Operating Expenditures</i></b>						
Professional Fees	20,229	20,355	20,355	20,355	20,355	
						<i>Security services.</i>
Maintenance Service	47,302	76,930	73,918	83,272	80,000	
						<i>Exterminating &amp; solid waste svcs., equipment repair.</i>
Rent	154,571	91,020	91,232	93,520	93,400	
						<i>Rent for Kernersville Branch and other misc. rentals.</i>
Utility Services	32,579	28,892	28,893	30,513	30,513	
						<i>Water &amp; sewer.</i>
Construction Services	598	0	1,510	0	0	
Other Purchased Services	540,208	524,165	534,186	532,853	529,208	
						<i>Software license, printing, book processing, insurance premiums, on-line services &amp; telephone services.</i>
Training & Conference	24,458	25,080	25,009	27,995	25,080	
General Supplies	53,414	53,420	40,661	56,554	48,984	
						<i>Office supplies, small equipment, repair supplies &amp; subscriptions.</i>
Energy	314,227	330,860	330,849	346,016	344,437	
						<i>Electricity &amp; natural gas.</i>
Operating Supplies	781,539	862,502	864,337	880,324	755,389	
						<i>Books, periodicals, A/V supplies, software and operating supplies.</i>
Other Operating Costs	18,025	37,745	39,472	33,525	33,525	
						<i>Insurance claims &amp; memberships.</i>
Contingency	0	10,000	0	10,000	156,380	
						<i>Reserve accounts for the Chatham &amp; Special Gifts Funds, offset by revenue.</i>
<b>Total Operating Exps.</b>	<b><u>1,987,150</u></b>	<b><u>2,060,969</u></b>	<b><u>2,050,422</u></b>	<b><u>2,114,927</u></b>	<b><u>2,117,271</u></b>	<b>0</b>
<b>Capital Outlay</b>	<b><u>0</u></b>	<b><u>23,180</u></b>	<b><u>9,400</u></b>	<b><u>9,978</u></b>	<b><u>9,978</u></b>	
<b>Total Expenditures</b>	<b><u>7,101,888</u></b>	<b><u>7,352,639</u></b>	<b><u>7,350,573</u></b>	<b><u>7,545,154</u></b>	<b><u>7,399,848</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	751,020	674,228	668,277	493,032	493,032	
<b><u>REVENUES</u></b>						
	<b><u>530,324</u></b>	<b><u>466,164</u></b>	<b><u>448,225</u></b>	<b><u>434,792</u></b>	<b><u>442,792</u></b>	
POSITIONS (FT/PT)	89/33	89/33	89/33	90/33	90/33	

**Budget Highlights:** The Library's FY16 requested budget reflects a \$223,887 or 3% net county increase over the CYO and the recommended budget reflects a \$140,581 or 2% net county increase over CYO. The primary driver for the increase in both the request and the recommended budget is the standard annualization of salaries. An additional \$44,967 was added to the total requested budget (and \$30,000 to the recommended budget) based on an alternate service level request for a Peer Health Specialist position which was previously funded by a grant ending FY15. During the renovation of the Central Library, there will be some savings from operating expenses and by freezing newly vacant positions originally housed at the Central Library. Total projected savings for FY16 based on the close of the Central Library is \$146,380.

**Horizon Issues:** In the future, the Library will continue to plan, design and develop library services to meet changing demographics and our community's redefined and evolving vision of the public library, while meeting the technology expectations of the community within the constraints of funding and grant opportunities.

# PARKS & RECREATION

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

**Program Descriptions:**

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

*Park Maintenance* - provides for general maintenance

*Park Operations* - provides for specific maintenance, improvements and recreational programming at all County Parks

*Tanglewood Park* - provides recreational, cultural, and leisure activities such as golf, overnight accommodations, Festival of Lights, swimming, tennis, and trail rides for citizens and visitors of Forsyth County

**Accomplishments:** During FY2015, the Forsyth County Parks

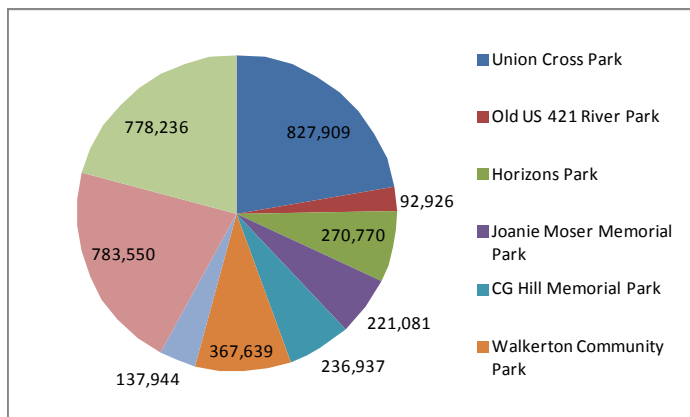
and Recreation Department completed construction of Phase 8 of Triad Park. This was done through bond funds and a \$500,000 PARTF grant. This phase includes a amphitheater, disc golf course, walking trails, picnic shelters, and restroom building. The Carolina Field of Honor at Triad Park was also completed and is now in operation. This Memorial is one of the largest on the east coast and is a popular destination spot in the community. A new restroom facility was added for Walnut Hall at Tanglewood Park. A number of renovation and construction projects have been completed to upgrade facilities in the parks. These range from new roofs to HVAC systems that were need of repair and have enhanced the parks. We saw an extremely successful operational year in the Festival of Lights. The park system continues to be well used by citizens.

**FY16 GOALS:** - Continue to make repairs and improvements to the parks with funds that have been designated for this; Continue with long range planning for park facilities.

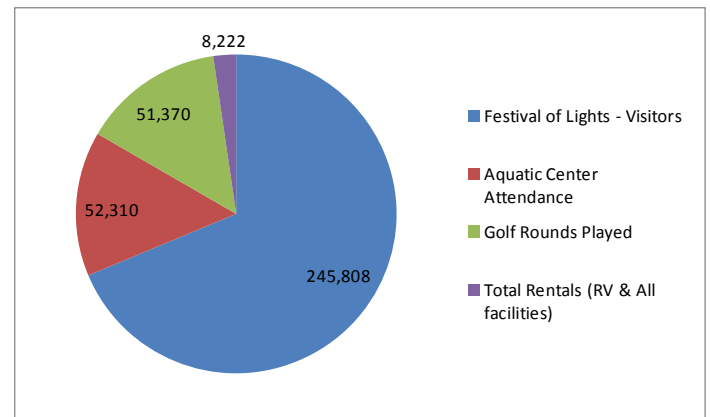
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	644,360	731,292	676,759	766,375	728,661	
Park Maintenance	452,670	458,787	444,539	559,560	496,260	
Park Operation	333,836	376,121	329,156	389,146	376,667	
Tanglewood Park	5,007,415	5,367,386	5,026,460	5,798,543	5,260,967	
Triad Park	791,845	898,379	898,970	1,058,197	953,663	
<b>TOTAL</b>	<b><u>7,230,126</u></b>	<b><u>7,831,965</u></b>	<b><u>7,375,884</u></b>	<b><u>8,571,821</u></b>	<b><u>7,816,218</u></b>	

**Key Performance Measures:**



FY 14 Number of Visits by Park / Total Visits = 3,716,992



FY14 Revenue Producing Transactions - Tanglewood Park

# PARKS & RECREATION

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	3,044,897	3,174,661	2,858,605	3,351,887	3,101,671	
Other Employee Benefits	1,006	0	1,200	0	0	
Employee Benefits	1,037,531	1,068,094	1,001,680	1,050,612	1,047,577	
<b>Total Personal Services</b>	<b>4,083,434</b>	<b>4,242,755</b>	<b>3,861,485</b>	<b>4,402,499</b>	<b>4,149,248</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	145,501	256,850	250,500	277,380	258,750	
					<i>Security for multi-purpose building and parks.</i>	
Maintenance Service	376,678	442,659	457,235	650,081	497,772	
					<i>Janitorial, solid waste, park repairs.</i>	
Rent	169,765	161,370	159,679	182,725	179,625	
					<i>Golfcart rental, Port-O-John, space rental, equipment rental.</i>	
Utility Services	82,083	87,100	83,600	102,900	102,900	
Construction Services	0	0	104	0	0	0
					<i>Soccer field irrigation, water &amp; sewer at Triad, CG Hill, Walkertown, Union Cross, and Tanglewood Parks.</i>	
Other Purchased Services	490,326	632,905	605,700	654,000	632,700	
					<i>Bank service charges, recreation programs, life guards, tree removal, contracts, insurance premiums, telephone.</i>	
Training & Conference	9,722	18,385	16,725	25,100	17,700	
General Supplies	299,671	345,735	323,239	411,198	353,655	
					<i>Uniforms, repair supplies, janitorial supplies, small equipment, office supplies.</i>	
Energy	533,851	504,180	554,560	578,732	577,732	
					<i>Fuel oil, electricity, gasoline, natural gas.</i>	
Operating Supplies	403,377	435,500	423,971	460,705	425,800	
					<i>Mulch, seed, fertilizer, range balls, paint, lumber, weed killer, locks, shingles, concrete.</i>	
Inventory Purchases	213,486	264,300	229,925	241,300	225,800	
					<i>Merchandise for resale, food and beverages.</i>	
Other Operating Costs	130,416	132,175	135,025	126,500	125,000	
					<i>Insurance claims, memberships, permit fees.</i>	
<b>Total Operating Exps.</b>	<b>2,854,876</b>	<b>3,279,674</b>	<b>3,240,263</b>	<b>3,710,621</b>	<b>3,397,434</b>	<b>0</b>
<b>Capital Outlay</b>	<b>111,480</b>	<b>129,200</b>	<b>127,800</b>	<b>258,701</b>	<b>89,200</b>	
					<i>Replacement equipment.</i>	
<b>Payments T/O Agencies</b>	<b>180,336</b>	<b>180,336</b>	<b>180,336</b>	<b>200,000</b>	<b>180,336</b>	
					<i>SciWorks shifted out of Parks &amp; Recreation.</i>	
<b>Total Expenditures</b>	<b><u>7,230,126</u></b>	<b><u>7,831,965</u></b>	<b><u>7,409,884</u></b>	<b><u>8,571,821</u></b>	<b><u>7,816,218</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	264,249	339,573	353,099	380,185	379,368	
<b>REVENUES</b>	<b><u>4,197,025</u></b>	<b><u>4,440,060</u></b>	<b><u>4,482,639</u></b>	<b><u>4,490,117</u></b>	<b><u>4,557,117</u></b>	
POSITIONS (FT/PT)	71/120	71/120	71/120	70/120	68/120	

# PARKS & RECREATION

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES - TANGLEWOOD OPERATIONS</u></b>						
<i>Personal Services</i>						
Salaries & Wages	1,398,289	1,385,420	1,225,819	1,509,581	1,286,759	
Other Employee Benefits	428	0	600	0	0	
Employee Benefits	482,754	479,301	442,449	452,194	451,033	
<b>Total Personal Services</b>	<b>1,881,471</b>	<b>1,864,721</b>	<b>1,668,868</b>	<b>1,961,775</b>	<b>1,737,792</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	10,900	69,000	68,000	70,000	70,000	
				<i>Temporary help and professional fees.</i>		
Maintenance Service	49,689	64,200	73,035	84,000	80,450	
				<i>Linen &amp; laundry, equipment repair.</i>		
Rent	157,772	149,000	146,459	170,175	169,175	
				<i>Golf cart rental, equipment rental.</i>		
Utility Services	4,007	26,000	4,600	4,600	4,600	
				<i>Water &amp; sewer.</i>		
Construction Services		0	0	0	0	0
Other Purchased Services	339,983	444,560	438,050	456,695	449,995	
				<i>Insurance premiums, bank service charges, advertising, life guard contract.</i>		
Training & Conference	7,448	7,900	9,125	10,400	9,100	
General Supplies	109,987	126,140	111,725	145,160	133,910	
				<i>Repair supplies, small equipment.</i>		
Energy	210,112	176,100	215,900	222,700	222,700	
				<i>Natural gas, electricity, gasoline, fuel oil.</i>		
Operating Supplies	228,860	290,100	282,711	283,500	280,400	
				<i>Fertilizer, mulch, sand, sod, seed, chemicals, range balls.</i>		
Inventory Purchases	212,860	263,500	229,125	240,500	225,000	
				<i>Merchandise for resale, food &amp; beverages.</i>		
Other Operating Costs	39,583	27,775	29,375	30,175	28,675	
				<i>Insurance claims, memberships &amp; dues, permit fees.</i>		
<b>Total Operating Exps.</b>	<b>1,371,201</b>	<b>1,644,275</b>	<b>1,608,105</b>	<b>1,717,905</b>	<b>1,674,005</b>	<b>0</b>
<b>Capital Outlay</b>	<b>0</b>	<b>40,000</b>	<b>3,620</b>	<b>0</b>	<b>0</b>	
				<i>Golf maintenance replacement equipment.</i>		
<b>Total Expenditures</b>	<b><u>3,252,672</u></b>	<b><u>3,548,996</u></b>	<b><u>3,280,593</u></b>	<b><u>3,679,680</u></b>	<b><u>3,411,797</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	41,519	6,251	14,617	38,156	37,596	
<b>REVENUES</b>	<b><u>3,493,455</u></b>	<b><u>3,700,450</u></b>	<b><u>3,706,869</u></b>	<b><u>3,704,650</u></b>	<b><u>3,771,650</u></b>	
<b>Net County Dollars</b>	<b><u>(240,783)</u></b>	<b><u>(151,454)</u></b>	<b><u>(426,276)</u></b>	<b><u>(24,970)</u></b>	<b><u>(359,853)</u></b>	

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

# PARKS & RECREATION

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES - TANGLEWOOD MAINTENANCE</u></b>						
<i>Personal Services</i>						
Salaries & Wages	733,425	786,387	705,286	815,560	788,166	
Other Employee Benefits	428	0	600	0	0	
Employee Benefits	259,597	258,178	245,573	263,506	261,632	
<b>Total Personal Services</b>	<b>993,450</b>	<b>1,044,565</b>	<b>951,459</b>	<b>1,079,066</b>	<b>1,049,798</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	78,520	93,000	93,000	97,500	94,000	
				<i>Engineering fees, security, professional fees.</i>		
Maintenance Service	170,001	186,800	186,800	290,900	186,800	
		<i>Janitorial services, solid waste, equipment repair, other maintenance projects.</i>				
Rent	11,332	9,450	9,200	9,450	9,450	
				<i>Equipment rental.</i>		
Utility Services	44,364	25,000	45,104	50,000	50,000	
				<i>Water &amp; sewer.</i>		
Other Purchased Services	26,670	30,050	21,150	21,550	21,150	
				<i>Telephone.</i>		
Training & Conference	490	4,600	4,600	4,800	4,600	
General Supplies	97,141	113,625	114,714	131,015	116,375	
				<i>Repair supplies, small equipment, janitorial supplies.</i>		
Energy	196,936	199,500	207,000	212,000	212,000	
				<i>Natural gas, electricity, gasoline, fuel oil.</i>		
Operating Supplies	83,882	62,700	62,700	77,200	62,700	
				<i>Fertilizer, mulch, sand, sod, seed, chemicals.</i>		
Inventory Purchases	626	800	800	800	800	
Other Operating Costs	1,060	2,300	2,300	1,475	1,475	
				<i>Memberships &amp; dues, permit fees.</i>		
<b>Total Operating Exps.</b>	<b>711,022</b>	<b>727,825</b>	<b>747,368</b>	<b>896,690</b>	<b>759,350</b>	<b>0</b>
<b>Capital Outlay</b>	<b>50,785</b>	<b>46,000</b>	<b>44,600</b>	<b>150,000</b>	<b>46,000</b>	
<b>Total Expenditures</b>	<b><u>1,704,472</u></b>	<b><u>1,818,390</u></b>	<b><u>1,743,427</u></b>	<b><u>2,125,756</u></b>	<b><u>1,855,148</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	9,718	440	7,040	10,451	10,211	
<b>REVENUES</b>	<b><u>197,513</u></b>	<b><u>183,650</u></b>	<b><u>202,300</u></b>	<b><u>201,500</u></b>	<b><u>201,500</u></b>	
<b>Net County Dollars</b>	<b>1,506,959</b>	<b>1,634,740</b>	<b>1,541,127</b>	<b>1,924,256</b>	<b>1,653,648</b>	

# PARKS & RECREATION

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>EXPENDITURES - ALL OTHERS</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	913,183	1,002,854	927,500	1,026,746	1,026,746	
Employee Benefits	295,330	330,615	313,658	334,912	334,912	
<b>Total Personal Services</b>	<b>1,208,513</b>	<b>1,333,469</b>	<b>1,241,158</b>	<b>1,361,658</b>	<b>1,361,658</b>	<b>0</b>
<b><i>Operating Expenditures</i></b>						
Professional Fees	56,801	94,850	89,500	109,880	94,750	
					<i>Security for multi-purpose building and parks.</i>	
Maintenance Service	156,988	191,659	197,400	275,181	230,522	
					<i>Janitorial services, solid waste, equipment repair, other maintenance projects.</i>	
Rent	661	2,920	4,020	3,100	1,000	
					<i>Space and equipment rental.</i>	
Utility Services	33,712	36,100	34,000	48,300	48,300	
					<i>Water &amp; sewer.</i>	
Other Purchased Services	123,673	158,295	146,500	175,755	161,555	
					<i>Recreation programs, contracts, telephone, insurance premiums.</i>	
Training & Conference	1,784	4,400	3,000	9,900	4,000	
General Supplies		105,970	96,800	135,023	103,370	
	92,543					<i>Office supplies, uniforms, repair supplies, small equipment, janitorial supplies.</i>
Energy	126,803	128,580	131,660	144,032	143,032	
					<i>Natural gas, electricity, gasoline, fuel oil.</i>	
Operating Supplies	91,149	82,700	78,500	100,005	82,700	
					<i>Paint, lumber, concrete, fertilizer, mulch, sand, sod, seed, chemicals.</i>	
Other Operating Costs	89,773	102,100	103,350	94,850	94,850	
					<i>Memberships &amp; dues, permit fees, insurance claims.</i>	
<b>Total Operating Exps.</b>	<b>773,887</b>	<b>907,574</b>	<b>884,730</b>	<b>1,096,026</b>	<b>964,079</b>	<b>0</b>
<b>Capital Outlay</b>	<b>60,695</b>	<b>43,200</b>	<b>43,200</b>	<b>108,701</b>	<b>43,200</b>	
					<i>Replacement equipment.</i>	
<b>Payments T/O Agencies</b>	<b>180,336</b>	<b>180,336</b>	<b>180,336</b>	<b>200,000</b>	<b>180,336</b>	
					<i>SciWorks shifted from Special Appropriations.</i>	
<b>Total Expenditures</b>	<b><u>2,223,431</u></b>	<b><u>2,464,579</u></b>	<b><u>2,349,424</u></b>	<b><u>2,766,385</u></b>	<b><u>2,549,273</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	213,012	332,882	331,442	331,578	331,561	
<b>REVENUES</b>	<b><u>503,057</u></b>	<b><u>555,960</u></b>	<b><u>544,470</u></b>	<b><u>583,967</u></b>	<b><u>583,967</u></b>	
<b>Net County Dollars</b>	<b><u>1,720,374</u></b>	<b><u>1,908,619</u></b>	<b><u>1,804,954</u></b>	<b><u>2,182,418</u></b>	<b><u>1,965,306</u></b>	

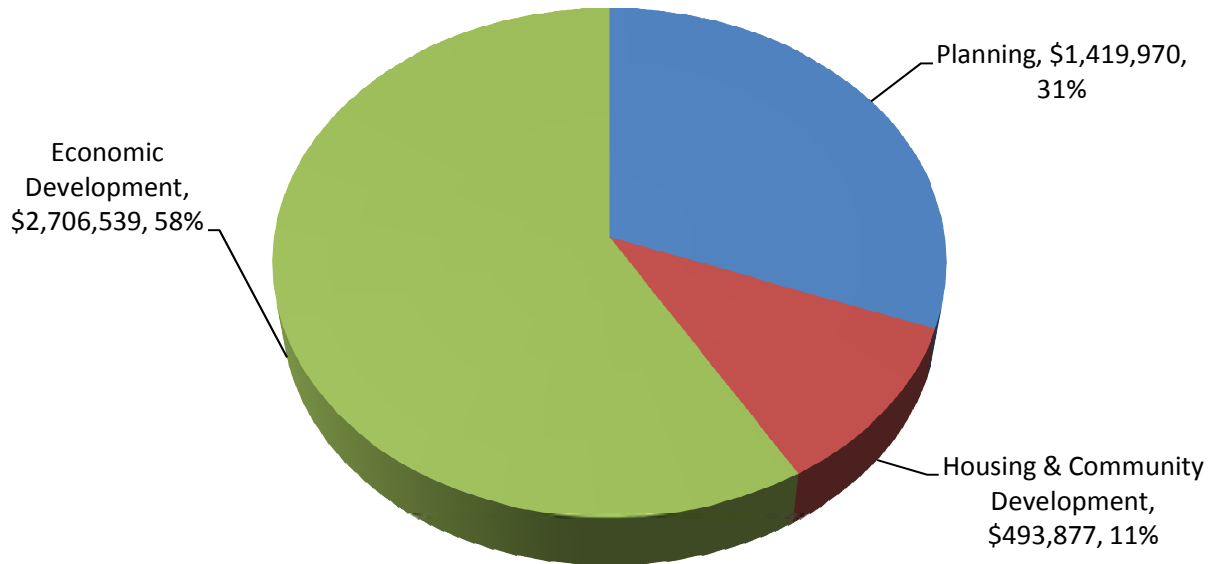
**Budget Highlights:** The FY 16 **requested** budget for the Parks & Recreation Department reflects a net increase of \$689,799 or 17% over the current year original budget. The FY 16 **recommended** budget reflects a net decrease of \$139,804 or -4% under the current year original budget. The primary driver of the 17% increase in the requested budget is for replacement motive equipment, vehicles, and other small equipment. The recommended budget does not include some of the vehicle/equipment requests since there is a five year plan to gradually replace motive equipment over time. In addition, based on recommendations from Brown Golf Consultants, three positions were eliminated from the TWP Golf Division, mowing services will be reduced, grill items have been consolidated, etc.; all of which further reduced the recommended expenditures.

**Horizon Issues:** Long term issues that will affect the department will be: aging equipment and vehicles are reaching the end of their lifecycle; staff turnover and staff retention will continue to be a concern; a growing list of capital needs at all parks; the necessity to implement park master plans at several parks

## COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA

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### Community & Economic Development - \$4.6 million - 1.1% of General Fund Expenditures



#### **Operating Goals & Objectives:**

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

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



# HOUSING & COMMUNITY DEVELOPMENT

**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.

**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 projects.

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

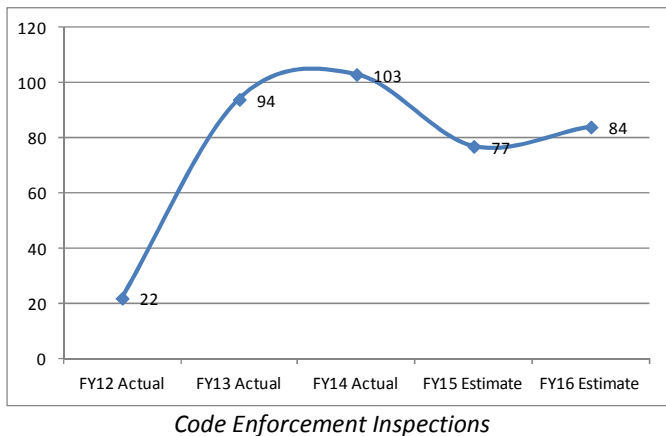
**Accomplishments:** Housing and Community Development has accomplished the following for FY14-15: 23 homes have been rehabilitated; 33 families have purchased homes; 77 home inspections have been completed through code enforcement actions; and the County has been awarded another \$100,000 Urgent Repair Grant from the NCHFA.

**FY16 GOALS:** - Housing and Community Development plans to rehabilitate 25 homes in FY16; provide down payment assistance to 35 first time home buyers. Furthermore, the department is revising the existing minimum housing code for approval by the Board of Commissioner and is partnering with a substantial number of non-profits to provide asset building activities in Forsyth County.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Housing Supp/Grants Projects	387,077	433,876	439,128	571,081	453,752	
Emergency Rehab.	9,396	15,000	20,063	20,000	15,000	
Transfer to GPO	25,755	27,690	27,690	25,125	25,125	
<b>TOTAL</b>	<b><u>422,228</u></b>	<b><u>476,566</u></b>	<b><u>486,881</u></b>	<b><u>616,206</u></b>	<b><u>493,877</u></b>	

**Key Performance Measures:**



**33**

First Time Home Buyers

**\$4,096,917**

Total First Time Home Buyer Investment

**23**

Homes Rehabilitated

# HOUSING & COMMUNITY DEVELOPMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	227,245	263,107	266,927	304,112	268,112	
Other Employee Benefits	522	520	522	520	520	
						<i>lpad stipend</i>
Employee Benefits	80,558	86,966	89,438	105,865	93,247	
<b>Total Personal Services</b>	<b>308,325</b>	<b>350,593</b>	<b>356,887</b>	<b>410,497</b>	<b>361,879</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	26	150	0	150	150	
						<i>Code enforcement title opinions.</i>
Rent	100	100	100	100	100	
Construction Services	0	0	638	500	0	
Communications	2,153	2,200	2,200	2,980	2,200	
Other Purchased Services	31,012	67,213	68,063	79,294	69,013	
						<i>Telephone, printing, advertising contractual services, consumer counseling for IDA Prog.</i>
Insurance Premiums	755	1,000	823	1,000	1,000	
Training & Conference	4,536	4,200	4,200	9,400	6,450	
General Supplies	2,369	2,670	2,805	8,820	5,170	
Operating Supplies	514	1,750	662	3,450	3,100	
						<i>Supplies, software.</i>
Other Operating Costs	10,430	19,000	22,813	74,890	19,690	
						<i>Emergency rehab, memberships, insurance claims.</i>
Transfer to Housing GPO	25,755	27,690	27,690	25,125	25,125	
						<i>Transfer of matching funds to GPO.</i>
<b>Total Operating Exps.</b>	<b>77,650</b>	<b>125,973</b>	<b>129,994</b>	<b>205,709</b>	<b>131,998</b>	<b>0</b>
<b>Payments T/O Agencies</b>	<b>36,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b><u>422,228</u></b>	<b><u>476,566</u></b>	<b><u>486,881</u></b>	<b><u>616,206</u></b>	<b><u>493,877</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	24,506	15,559	15,279	16,146	16,146	
<b>REVENUES</b>	<b><u>14,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	
<b>POSITIONS (FT/PT)</b>	<b>5/0</b>	<b>5/0</b>	<b>5/0</b>	<b>6/0</b>	<b>5/0</b>	

**Budget Highlights:** The FY 2016 Recommended budget for Housing and Community Development reflects a net County dollar increase of \$17,311 or 3.8%. The primary drivers of the increase are rising personnel costs and the purchase of some small equipment to allow the department to better track and compare costs for housing rehabilitation projects. In FY 2015 the Economic Development function was added to the department and training funds have been added for attendance of some local conferences. The Housing and Community Development Department also manages several grant funded programs that help Forsyth County citizens with buying houses and home rehabilitation. For FY 2016, Housing anticipates spending close to \$800,000 through a variety of housing programs.

**Horizon Issues:** The department is looking at a major re-write of the County's Minimum Housing Code and will present it for adoption by the Board of Commissioners. A place base initiative with multiple partners will be sharing a common client database and will establish shared metrics for measuring success in the asset building compendium for wealth building activities.

# ECONOMIC DEVELOPMENT

**Mission:** To attract new industries and businesses which diversify and expand the economic base and create quality job opportunities; and to promote existing business expansion and new business formation.

**Accomplishments:** The Forsyth County Board of Commissioners approved two Economic Development Incentive projects in FY 2015 with a capital investment of \$4,334,560 and 356 new jobs created in Forsyth County. The Board also updated the Economic Development Guidelines to provide consideration for projects if County funding serves as matching funds to leverage grant funds from other sources.

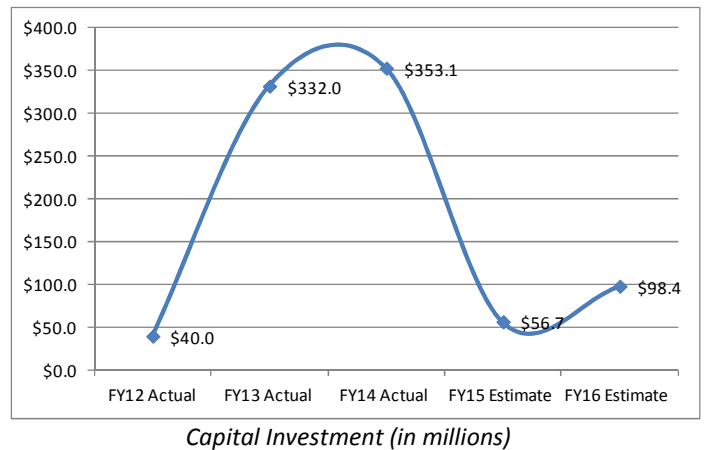
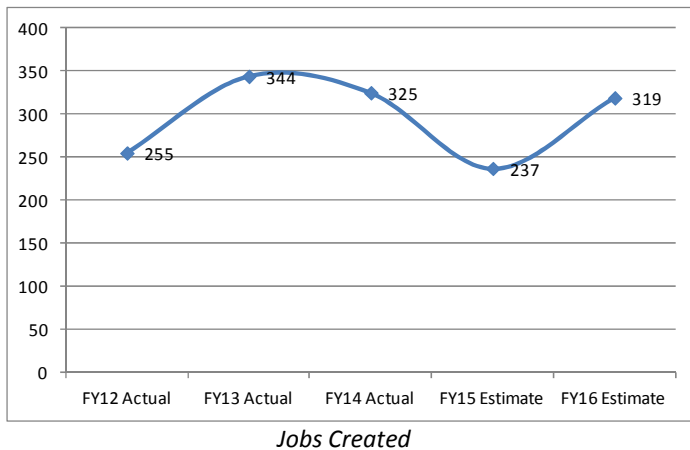
County staff involved in Economic Development strengthened relationships with local Economic Development partners

**FY16 GOALS:** - County staff involved in Economic Development will explore opportunities to supplement local funds with State and Federal Economic Development dollars. Staff will also develop a uniform worksheet for presenting Economic Development projects to the Board of Commissioners

## PROGRAM SUMMARY

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Economic Development	2,059,777	2,156,995	2,145,762	2,858,596	2,706,539	
<b>TOTAL</b>	<b>2,059,777</b>	<b>2,156,995</b>	<b>2,145,762</b>	<b>2,858,596</b>	<b>2,706,539</b>	

## Key Performance Measures:



**Budget Highlights:** The FY 2016 Recommended budget for Economic Development reflects an increase of \$624,544 or 30.4% from FY 2015. The increase is due primarily to Inmar Inc., Deere-Hitachi, and Piedmont Propulsion receiving their first incentive payment. Additionally, an incentive project for Whitaker Park Development Authority and Keratin Cosmetic Sciences was approved during FY 2015 and fully budgeted in FY 2016 as the incentive will be paid as reimbursements for actual infrastructure improvement costs. The Revenue decrease is a result of the completion of the North State Aviation project which was funded with pass-through State grant funds.

Several of the Grantee Agencies requested additional County appropriations. These requests can be found in the Alternative Service Level section.

**Horizon Issues:** Starting in FY 2016 the Economic Development budget will increase considerably due to the incentive payment period beginning for larger projects. The County is receiving a larger number of requests for non-traditional and up-front funded Economic Development projects. The NC Department of Commerce is undergoing changes in its structure and there is uncertainty about the availability of State dollars in Economic Development.

# ECONOMIC DEVELOPMENT

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<b><u>Grantee Agencies:</u></b>						
Downtown W-S Partnership	4,906	4,906	4,906	20,000	4,906	
KVL Chamber of Commerce	5,172	5,172	5,172	5,172	5,172	
W-S Chamber of Commerce	62,064	62,064	62,064	150,000	62,064	
Film Commission	20,188	20,188	20,188	40,000	20,188	
W-S Business, Inc.	70,785	70,785	70,785	100,000	70,785	
<b>Subtotal Grantee Agencies</b>	<b>163,115</b>	<b>163,115</b>	<b>163,115</b>	<b>315,172</b>	<b>163,115</b>	<b>0</b>
<b><u>Incentives</u></b>						
City of WS (parking deck)	450,805	426,640	426,641	426,641	426,641	
					<i>Agreement status: 13 of 20.</i>	
Pepsi	0	0	19,014	71,252	71,252	0
					<i>Agreement status: 2 of 7.</i>	
Wake Forest Univ. Hlth Sci.	396,270	396,270	396,270	396,270	396,270	
					<i>Agreement status: 8 of 20.</i>	
Bekaert Ind.	15,000	15,000	15,000	0	0	
					<i>Agreement status: Completed FY2015.</i>	
The Clearing House	46,148	0	0	0	0	
					<i>Agreement status: Completed FY2014.</i>	
Lowes	237,534	189,390	184,655	184,080	184,080	
					<i>Agreement status: 9 of 10.</i>	
Grass America	13,658	33,600	20,335	33,600	33,600	
					<i>Agreement status: 5 of 5.</i>	
Caterpillar, Inc.	389,680	607,980	595,732	680,308	680,308	
					<i>Agreement status: 3 of 10.</i>	
TurboCare	33,333	0	0	0	0	
					<i>Agreement status: Completed FY2014.</i>	
NSA Aviation (One NC Funds)	75,000	75,000	75,000	0	0	
					<i>Agreement status: Completed FY2015.</i>	
Deere-Hitachi	0	0	0	173,837	173,837	
					<i>Agreement status: 1 of 7.</i>	
Wexford WFU	239,234	250,000	250,000	250,000	250,000	
					<i>Agreement status: 3 of 21.</i>	
Inmar Inc.	0	0	0	124,591	124,591	
					<i>Agreement status: 1 of 7.</i>	
Piedmont Propulsion	0	0	0	2,845	2,845	
					<i>Agreement status: 1 of 5.</i>	
WPDA/KCS	0	0	0	200,000	200,000	
					<i>Total incentive budget</i>	
<b>Subtotal Incentives</b>	<b>1,896,662</b>	<b>1,993,880</b>	<b>1,982,647</b>	<b>2,543,424</b>	<b>2,543,424</b>	<b>0</b>
<b>Total Expenditures</b>	<b><u>2,059,777</u></b>	<b><u>2,156,995</u></b>	<b><u>2,145,762</u></b>	<b><u>2,858,596</u></b>	<b><u>2,706,539</u></b>	<b><u>0</u></b>
<b>REVENUES</b>	<b><u>105,374</u></b>	<b><u>105,374</u></b>	<b><u>105,374</u></b>	<b><u>30,374</u></b>	<b><u>30,374</u></b>	

# CITY/COUNTY PLANNING

**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 a customer service counter, telephone, website and email. Provides services within Winston-Salem and most of Forsyth County to process and review changes to the zoning of land or proposed subdivisions or site plans. Prepares or reviews proposed amendments to the UDO. Provides recommendations to the City-County Planning Board and elected bodies through staff reports, presentations, and recommendations.

*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.

*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 the 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, Addressing and Graphics:* Produces a wide variety of map, data, graphic and information services to enable and support planning decisions and recommendations. Manages street naming, renaming and addressing for Winston-Salem and Forsyth County. 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.

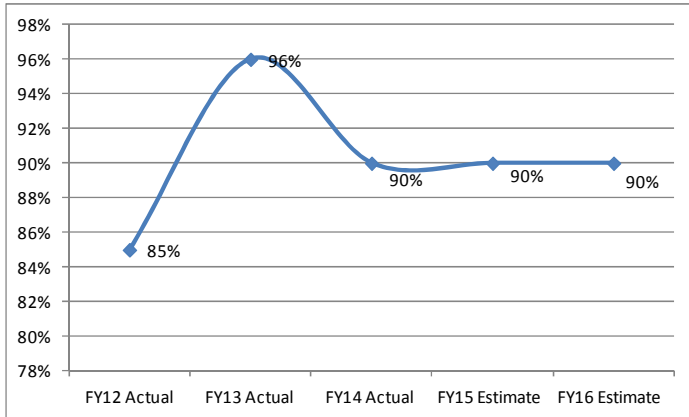
**The Planning & Development Services Department is a joint City-County agency administered by the City of Winston-Salem. For more information, please visit: <http://www.cityofws.org/departments/planning>**

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Planning Board	2,383,054	2,522,870	2,471,810	2,471,810	2,471,810	
Transportation Board	861,022	826,890	788,250	788,250	788,250	
<b>TOTAL</b>	<b><u>3,244,076</u></b>	<b><u>3,349,760</u></b>	<b><u>3,260,060</u></b>	<b><u>3,260,060</u></b>	<b><u>3,260,060</u></b>	
<b>County Share</b>	<b><u>1,456,564</u></b>	<b><u>1,472,790</u></b>	<b><u>1,472,790</u></b>	<b><u>1,419,970</u></b>	<b><u>1,419,970</u></b>	

# CITY/COUNTY PLANNING

## Key Performance Measures:



Approved Plans Meeting Goals & Policies of Legacy Comprehensive Plan

**50**  
Community Outreach Meetings (FY14)

**64**  
Rezoning (FY14)

**84**  
Certificates of Appropriateness (FY14)

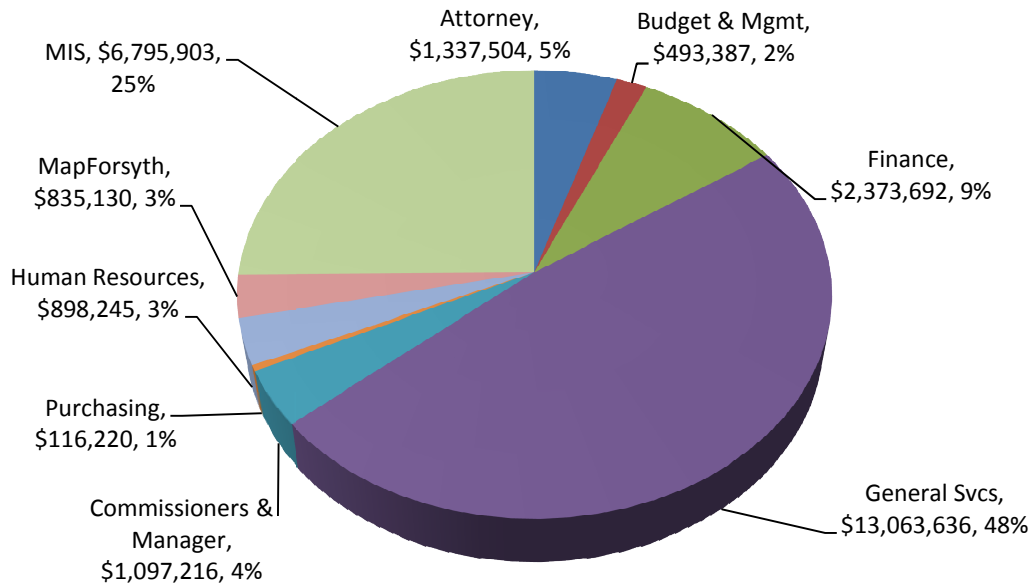
**11**  
Planning Board Site Plans Reviews

	FY 13-14 Actual	FY 14-15 Original	FY 14-15 Estimate	FY 15-16 Request	FY 15-16 Recommend	FY 15-16 Adopted
<b>EXPENDITURES</b>						
<i>Payments T/O Agencies</i>						
Planning/Planning Board	0	1,246,840	1,246,840	1,213,340	1,213,340	
Transportation Planning	0	225,950	225,950	206,630	206,630	
<b>Total Expenditures</b>	<b>0</b>	<b><u>1,472,790</u></b>	<b><u>1,472,790</u></b>	<b><u>1,419,970</u></b>	<b><u>1,419,970</u></b>	<b><u>0</u></b>

# ADMINISTRATION & SUPPORT SERVICE AREA

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## Administration & Support Service Area - \$27.0million - 6.6% of General Fund Expenditures




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### 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% net of applicable revenue for all of the annual appropriations and preparing projections of proposed future debt that are within that limitation.

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

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

# BUDGET & MANAGEMENT

**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 and resources which the organization requires to fulfill its missions, goals, and objectives.

**Program Descriptions:**

*Budget & Management* - provides required analyses, negotiations, & 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 & County Management; monitoring of budget and budgetary control; generation of monthly, mid-year and annual reports to the Manager and/or County Commissioners.

**Accomplishments:** The Budget & Management Office received the Distinguished Budget Presentation Award from the Government Financial Officers' Association of the 25th consecutive year.

**FY16 GOALS:** - Continued improvement and streamlining of the budget process; Concerted effort made to improve data captured in the County measures system and turning the data into actual performance indicators; Effort to provide more professional development opportunities to develop staff and shift focus from numbers management to data analytics and developing measurable performance outcomes; To have each staff person assist, at minimum, one assigned department and develop an improved set of data metrics and indicators for the various documents produced by the Budget & Management Office.

**PROGRAM SUMMARY:**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Budget & Management	490,379	487,903	395,291	493,387	493,387	
<b>TOTAL</b>	<b>490,379</b>	<b>487,903</b>	<b>395,291</b>	<b>493,387</b>	<b>493,387</b>	

**Key Performance Measures**

25

*Number of Consecutive Years Receiving GFOA Distinguished Budget Award*

<1%

*Estimated Accuracy of Year End Projections of Expenditure & Revenues*

47

*Special Projections Completed*

*Annual Adopted Budget  
Program of Service  
Monthly Operations Reports  
Mid-Year Budget Report  
Year-End Budget Report  
Documents/Reports Produced*



# BUDGET & MANAGEMENT

	FY 13 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	336,393	347,309	285,134	336,948	336,948	
Other Employee Benefits	835	832	559	832	832	
					<i>lpad and cellphone stipends.</i>	
Employee Benefits	98,367	102,742	89,763	115,607	115,607	
<b>Total Personal Services</b>	<b>435,595</b>	<b>450,883</b>	<b>375,456</b>	<b>453,387</b>	<b>453,387</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	635	650	635	650	650	
					<i>Fee to submit document to GFOA.</i>	
Rent	131	120	0	200	200	
Other Purchased Services	36,393	25,900	11,400	26,000	26,000	
					<i>Insurance premiums, contractual study.</i>	
Training & Conference	3,414	6,500	5,500	8,500	8,500	
General Supplies	1,337	1,350	2,000	2,350	2,350	
Operating Supplies	463	0	0	0	0	
Other Operating Costs	261	2,500	300	2,300	2,300	
					<i>Insurance claims, memberships &amp; dues.</i>	
<b>Total Operating Exps.</b>	<b>54,784</b>	<b>37,020</b>	<b>19,835</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b>Payments T/O Agencies</b>	<b>12,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b><u>502,529</u></b>	<b><u>487,903</u></b>	<b><u>395,291</u></b>	<b><u>493,387</u></b>	<b><u>493,387</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	27,962	36,989	25,905	36,989	33,905	
POSITIONS (FT/PT)	5/1	6/0	6/0	6/0	6/0	

**Budget Highlights:** The Budget and Management Office's Requested 2016 Budget represents an increase of \$5,484, or 1.12% compared to the Current Year Original. Of that increase, 47% is going to cover annualized increases in costs associated with Personal Services. The salary for the vacant Director position has been budgeted at 80% of market rate, but may generate salary savings if the position remains open into the new fiscal year. The remaining \$2,980 includes a \$2,000 increase to Travel and Training for professional development, as well as small, inflationary adjustments.

**Horizon Issues:** A challenging opportunity will be the continued shift away from a numbers-focused effort to a more data-analytics and performance-based outcome focus and getting developing staff to assist departments with the importance of developing outcomes, targets, and goals. Continued effort to challenge staff while having limited opportunities for internal advancement. Issues continue to be retention of staff when there are minimal internal department advancement opportunities.

# MANAGEMENT INFORMATION SERVICES

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

**Program Descriptions:**

*Applications Group* - Oversees the computer software development and environments for County departments through web based and server based applications. This group also develops and maintains interfaces with third-party software in use throughout the County. In addition, this group is charged with researching future software efficiency enhancements.

*Technology Services* - Administers the computer infrastructure for the County departments which includes networks, wireless, servers, PC's, phones, printers, copiers, training and IT security. This group also actively searches for

future technologies that could enhance IT service delivery.

*Database Group* - The Database Group maintains and monitors the County's digital databases while ensuring the highest level of data availability and security.

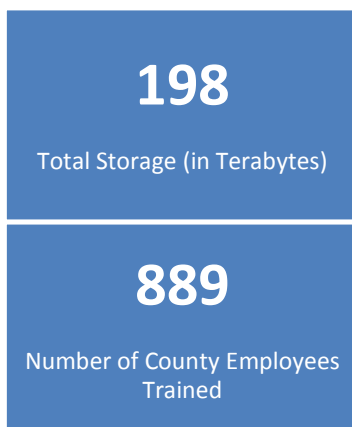
**Accomplishments:** Collaborated with WS/FC Schools for Data Backup System; assisted with Tax Collections Transition to NCPTS; installed Wireless Access in Jury Room; installed Internal Online Service Voucher System; consolidated Data Circuits at Tanglewood Park; assisted with Fleet with Conversion to Retail Gas System

**FY16 GOALS:** - This year, MIS plans to review Capital Hardware & Software and establish replacement schedules and review County-wide Point-of-Sales offerings with credit card acceptance. Also MIS plans to increase staff training capability in regards to space, content, and IT knowledge sharing offerings.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	891,999	1,662,630	1,539,885	786,645	786,645	These areas have been consolidated into Administration, Technology Services, and Application Solutions
Operations	1,340,139	1,419,900	1,677,141	5,661,636	5,008,526	
Programming	809,157	208,407	205,928	1,000,732	1,000,732	
Client Services	993,800	1,027,631	1,048,606			
Logistical Support	217,495	268,428	266,678			
Networking	1,621,538	1,967,845	2,051,808			
Training Center	141,823	163,080	175,539			
<b>TOTAL</b>	<b><u>6,015,951</u></b>	<b><u>6,717,921</u></b>	<b><u>6,965,585</u></b>	<b><u>7,449,013</u></b>	<b><u>6,795,903</u></b>	

**Key Performance Measures:**



# MANAGEMENT INFORMATION SERVICES

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	2,689,053	2,774,427	2,786,252	2,756,506	2,756,506	
Other Employee Benefits	6,953	6,552	7,007	7,384	7,384	
						<i>Ipad &amp; cell phone stipends.</i>
Employee Benefits	831,076	820,164	793,357	837,893	837,893	
<b>Total Personal Services</b>	<b>3,527,082</b>	<b>3,601,143</b>	<b>3,586,616</b>	<b>3,601,783</b>	<b>3,601,783</b>	<b>0</b>
<b>Operating Expenditures</b>						
Maintenance Service	387,694	653,800	655,313	677,800	577,800	
						<i>Copier maintenance, hardware maintenance for computer equipment.</i>
Rent	138,365	138,378	138,498	140,680	140,680	
						<i>Mail meter rental and copier rental agreement.</i>
Construction Services	12,810	20,000	20,989	20,000	20,000	
						<i>Wiring projects.</i>
Other Purchased Services	1,334,426	1,541,500	1,379,227	1,540,500	1,576,140	
						<i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone &amp; data line charges.</i>
Training & Conference	15,580	25,250	25,250	30,050	30,050	
						<i>Training &amp; personal mileage.</i>
General Supplies	482,270	471,500	534,453	623,050	571,050	
						<i>Computer &amp; printer replacement, postage, small equipment, repair supplies.</i>
Operating Supplies	95,729	20,700	67,800	122,750	103,000	
						<i>Software, paper, printer supplies, computer supplies.</i>
Other Operating Costs	8,500	15,650	6,139	18,400	18,400	
						<i>Winston net membership, memberships &amp; dues, books &amp; subscriptions, insurance claims.</i>
<b>Total Operating Exps.</b>	<b>2,475,374</b>	<b>2,886,778</b>	<b>2,827,669</b>	<b>3,173,230</b>	<b>3,037,120</b>	<b>0</b>
<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
						<i>Funds for mobile and Ipad initiative.</i>
<b>Capital Outlay</b>	<b>13,495</b>	<b>230,000</b>	<b>540,081</b>	<b>674,000</b>	<b>157,000</b>	
						<i>Software, server replacements and equipment for County departments.</i>
<b>Total Expenditures</b>	<b><u>6,015,951</u></b>	<b><u>6,717,921</u></b>	<b><u>6,954,366</u></b>	<b><u>7,449,013</u></b>	<b><u>6,795,903</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	282,903	151,741	132,429	140,240	140,240	
Contra-Expenses	(2,477,290)	(1,254,060)	0	(780,759)	(779,670)	
<b>REVENUES</b>	<b><u>6,303</u></b>	<b><u>11,200</u></b>	<b><u>150</u></b>	<b><u>11,200</u></b>	<b><u>11,200</u></b>	
POSITIONS (FT/PT)	42/0	42/0	43/0	42/0	42/0	

**Budget Highlights:** The requested budget for FY16 is an increase of \$731,092, or 10.9%. The recommended budget keeps the department's budget closer to Current Year Original funding with an increase of \$77,982, or 1.2%. One of the major themes in the FY16 Budget Request for MIS is around security. A security audit has been performed and there were a few findings that raised red flags for the department and as such there are requests to address those concerns. The recommended budget provides funding at an appropriate level to ensure the security of the County's network.

**Horizon Issues:** Coordinating and Centralizing Security devices through the County utilizing computer network assets - Physical Access, Cameras, Recording/Reply, and Sensors - throughout the County. 'Open Data' - making County data sets available to the Public to empower them to enquire, collaborate and integrate with our departments. Increasing document imaging usage to more departments to increase efficiency and security.

# FINANCE

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

**Program Descriptions:**

*Finance* - provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; quarterly, mid-year, and annual reports to the Manager and/or Board of County Commissioners and the public; financial advice to the Manager and/or Board of Commissioners and to County departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing reviews of various County activities through Internal Audit which is included in Finance. Finance provides risk management services which identify and control the risk of accidental loss to which the County and participating local agencies are exposed and arranges appropriate funding mechanisms for covered losses. Finance also provides financial and risk management services to the Forsyth County Tourism Development Authority.

**Accomplishments:** The Finance Department earned the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the 30<sup>th</sup> consecutive year.

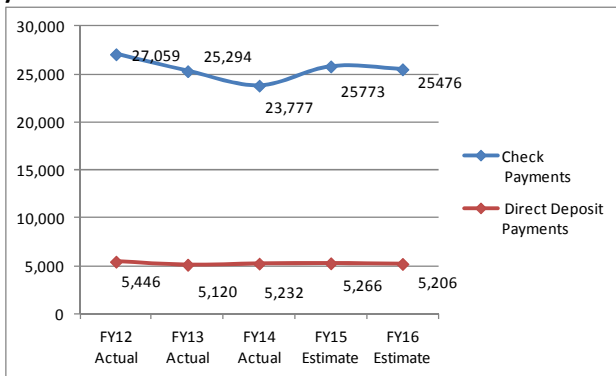
**FY16 GOALS:** Complete and fully utilize the digitized contract control system for departmentally initiated contracts under \$3,500, the departmental budget transfer system for Department Head permitted budgetary revisions, the on-line digital invoice and payment system and the automated time sheet system.

Select a consultant to perform a requirements definition study for new financial, budgeting, purchasing, payroll and human resource system(s).

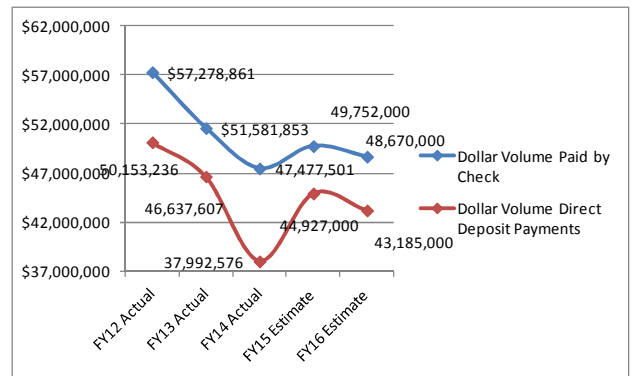
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Finance	2,095,762	2,306,815	2,487,832	2,374,752	2,374,752	
<b>TOTAL</b>	<b>2,095,762</b>	<b>2,306,815</b>	<b>2,487,832</b>	<b>2,374,752</b>	<b>2,374,752</b>	

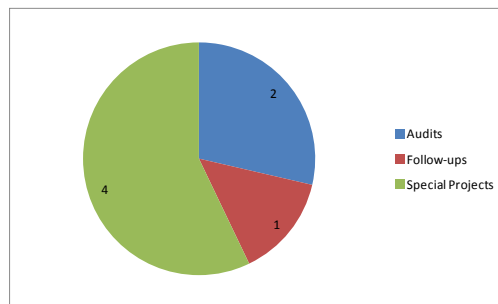
**Key Performance Measures:**



*Disbursements by Type*



*Disbursements by Amount*



*FY2014 Audits Performed (7 Total)*

# FINANCE

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	1,266,532	1,341,935	1,349,638	1,378,743	1,378,743	
Other Employee Benefits	2353	2,392	4,143	4,992	4,992	
Employee Benefits	421,602	431,698	437,375	433,157	433,157	<i>lpad &amp; cell phone stipends.</i>
<b>Total Personal Services</b>	<b>1,690,487</b>	<b>1,776,025</b>	<b>1,791,156</b>	<b>1,816,892</b>	<b>1,816,892</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	73,424	161,000	309,446	177,000	177,000	
						<i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services.</i>
Maintenance Service	0	1,000	500	1,000	1,000	
Rent	60	0	20	0	0	
Other Purchased Services	282,734	297,450	313,531	304,750	304,750	
						<i>Cost allocation plan, financial system software maintenance, bank service, insurance premiums.</i>
Training & Conference	32,892	46,925	46,925	48,000	48,000	
						<i>Certification training, GFOA &amp; performance users conference, other specialized training for staff.</i>
General Supplies	11,301	13,500	15,279	15,000	15,000	
						<i>Office supplies, books &amp; subscriptions, small equipment.</i>
Operating Supplies	576	3,400	3,400	3,400	3,400	
						<i>Audio-visual &amp; training supplies for risk management safety training.</i>
Other Operating Costs	4,288	7,515	7,575	8,710	8,710	
						<i>Insurance claims, memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>405,275</b>	<b>530,790</b>	<b>696,676</b>	<b>557,860</b>	<b>557,860</b>	<b>0</b>
<b>Total Expenditures</b>	<b><u>2,095,762</u></b>	<b><u>2,306,815</u></b>	<b><u>2,487,832</u></b>	<b><u>2,374,752</u></b>	<b><u>2,374,752</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	152,117	53,890	53,285	59,003	59,003	
<b>REVENUES</b>	<b><u>246,651</u></b>	<b><u>60,000</u></b>	<b><u>63,519</u></b>	<b><u>60,000</u></b>	<b><u>60,000</u></b>	
POSITIONS (FT/PT)	22/0	23/0	23/0	23/0	23/0	

**Budget Highlights:** The Recommended FY2016 Finance Department budget reflects an increase of \$67,937, or 2.9%, over the Current Year Original Budget. Of this increase, \$25,000, or 37%, are the results of projected increase in accounting software licensing fees and the contract with the Benefits consultant. Increases of \$20,469, or 28%, results from annualizing performance adjustments and increases in fringe benefits costs. The remaining increase results from small or inflationary adjustments to Training, Travel, General Supplies, and Cost-Sharing Expenses.

**Horizon Issues:** Modernization, through software acquisition, of the financial, budgeting, purchasing, payroll and human resource system(s).

# GENERAL SERVICES

**Mission:** To provide quality management of the County's facility, fleet and property assets and a wide variety of other services all to support and meet the needs of our customers in a manner consistent with the goals of Forsyth County.

**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, electronics, 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 the auction for surplus vehicles.

*Grounds Maintenance* - maintains the grounds, landscaping & parking lots for all County facilities and parks, constructs & maintains various outdoor structures, provides & installs replacement street signs in the unincorporated area &

maintains watershed dams.

*Property Management* - 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 Hall of Justice, Government Center, Department of Social Services, Public Health, and branch libraries.

**Accomplishments:** Encumbered approximately \$3 million for capital repair projects including replacement of LEDC roof. Completed energy savings projects at LEDC resulting in over \$5,000 monthly savings in electricity; Implemented fuel credit cards enabling all customers to visit retail fueling sites; Created new Property Management division to manage real and personal property.

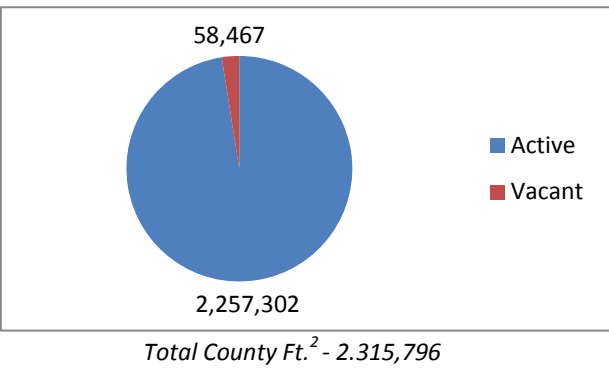
**FY16 GOALS:** - Completion of Hall of Justice Upfit project including new ceiling, new flooring, new lighting, and new furniture. Completion of LEDC roof replacement project. Explore opportunities to reorganize service provider areas to improve efficiency and customer service.

**PROGRAM SUMMARY**

	FY 13-14 Actual	FY 14-15 Original	FY 14-15 Estimate	Request	FY 15-16 Recommend	Adopted
Administration	1,475,145	1,618,623	1,518,993	1,632,029	1,629,529	
Automotive Services	2,794,845	2,991,294	2,480,721	2,954,728	2,903,828	
Central Services	1,794,141	2,003,190	1,758,378	1,970,610	1,959,610	
Construction Management	178,045	226,604	170,326	232,973	231,973	
Facilities Operations	1,889,151	2,149,880	2,095,927	2,119,446	2,115,446	
Grounds Maintenance	850,438	907,753	853,785	936,267	929,767	
Facility Expenses	2,161,731	1,788,890	1,882,889	1,877,200	1,860,700	
Support Services	1,324,549	1,408,850	1,273,136	1,437,933	1,432,783	
<b>TOTAL</b>	<b><u>12,468,045</u></b>	<b><u>13,095,084</u></b>	<b><u>12,034,155</u></b>	<b><u>13,161,186</u></b>	<b><u>13,063,636</u></b>	<b><u>0</u></b>

**Key Performance Measures:**

<p>47 Facilities Active</p>	<p>242 Road Name Signs Made</p>
<p>9,991 Work Orders Completed</p>	<p>577 Vehicles Online</p>



# GENERAL SERVICES

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	4,029,836	4,435,573	3,960,174	4285457	4285457	
Other Employee Benefits	4,897	7,496	6,606	5,000	5,000	
Employee Benefits	1,726,415	1,872,980	1,760,765	1,841,143	1,841,143	
Board Compensation	900	900	0	900	900	
<b>Total Personal Services</b>	<b>5,762,048</b>	<b>6,316,949</b>	<b>5,727,545</b>	<b>6,132,500</b>	<b>6,132,500</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	814,736	845,590	838,090	845,590	845,590	
						<i>Custodial and security services; legal and engineering fees.</i>
Maintenance Service	674,239	691,900	842,225	892,177	850,377	
						<i>Janitorial services, building and mechanical systems projects.</i>
Rent	539,841	538,350	533,828	545,800	545,650	
						<i>Includes Parole, Probation &amp; Community Service lease; juror parking, Public Defender's Office.</i>
Utility Services	65,351	69,150	59,191	61,700	61,700	
						<i>Includes solid waste disposal charges, water &amp; sewer services.</i>
Construction Services	5,346	0	0	40,000	40,000	
						<i>Capital Repair Plan.</i>
Other Purchased Services	467,415	446,686	304,225	426,645	418,745	
						<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>
Training & Conference	2,729	8,600	9,165	16,600	10,900	
General Supplies	780,657	920,475	851,469	922,675	908,175	
						<i>Janitorial &amp; maintenance repair supplies; small equipment purchases.</i>
Energy	2,228,812	2,193,850	2,011,982	2,084,044	2,084,044	
						<i>Electricity, natural gas, gasoline.</i>
Operating Supplies	1,002,557	975,150	898,506	1,046,150	1,019,650	
						<i>Tires &amp; automotive supplies, protective gear, repair supplies.</i>
Other Operating Costs	52,167	77,934	57,645	81,305	80,305	
						<i>Insurance claims, memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>6,633,850</b>	<b>6,767,685</b>	<b>6,406,326</b>	<b>6,962,686</b>	<b>6,865,136</b>	<b>0</b>
<b>Capital Outlay</b>	<b>72,147</b>	<b>10,450</b>	<b>19,300</b>	<b>66,000</b>	<b>66,000</b>	
<b>Total Expenditures</b>	<b><u>12,468,045</u></b>	<b><u>13,095,084</u></b>	<b><u>12,153,171</u></b>	<b><u>13,161,186</u></b>	<b><u>13,063,636</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	1,736,815	1,136,477	1,400,656	1,055,432	1,055,432	
Contra-Expenses	(7,725,388)	(7,521,761)	(7,151,857)	(7,134,973)	(7,134,042)	
<b>REVENUES</b>	<b><u>946,561</u></b>	<b><u>832,300</u></b>	<b><u>775,749</u></b>	<b><u>782,740</u></b>	<b><u>782,740</u></b>	
POSITIONS (FT/PT)	140/4	140/4	140/4	140/4	140/4	

**Budget Highlights:** General Services FY16 budget request is \$66,102, or 0.5% higher than CYO. Revenue is down slightly (\$49,560, or 6.0%). The overall recommended budget for FY15 reflects a -0.2% or \$31,448 decrease. The recommended budget focuses on keeping the department operating at its current service level while minimizing County costs.

**Horizon Issues:** Due to the creation of the motor pool, the total number of vehicles has been reduced, however, mileage driven has increased, due to rotation of vehicles, many will need to be replaced in the next several years. The continual management of the Hall of Justice Upfit project and management of space needs as the Hall of Justice Renovation project is discussed.

# HUMAN RESOURCES

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

**Program Descriptions:**

*Personnel Management* - is focused 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 support all departments and acts as a resource to the County Manager and executive staff team 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.

**Accomplishments:** Developed employee newsletter, HR Connection as a mechanism to communicate with employees; Implemented additional voluntary benefits (vision insurance, long-term disability insurance) to enhance employee benefits options; Implementation of spouse participation in the wellness program; Continued the transition of personnel records to electronic records.

**FY16 GOALS:** Continue to work on overall process improvements to provide more effective and efficient customer service; Implement leadership development courses for current and prospective county leaders; Support the improvement and increase the participation of employees in wellness initiatives and programs; Complete the scanning of personnel records to electronic records.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Human Resources	813,301	895,767	770,471	922,585	893,130	
<b>TOTAL</b>	813,301	895,767	770,471	922,585	893,130	

**Key Performance Measures:**

	FY 12	FY 13	FY 14
<u>Turnover % by Service Area</u>			
Admin & Support	10.3%	9.6%	12.5%
Community & Economical Development	0.0%	20.0%	0.0%
Cultural & Recreation	12.0%	14.4%	14.9%
Environmental Management	10.0%	21.7%	4.2%
General Government	3.9%	3.7%	23.2%
Health	11.9%	14.7%	22.5%
Public Safety	10.3%	12.0%	21.1%
Socials Services	11.9%	10.7%	14.7%
Total Turnover	10.7%	11.8%	13.7%
Sick Leave Utilization	3.3%	3.5%	3.5%



# HUMAN RESOURCES

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	481,687	519,088	429,416	531,808	498,725	
Employee Benefits	148,098	155,389	123,465	161,567	151,225	
<b>Total Personal Services</b>	<b>629,785</b>	<b>674,477</b>	<b>552,881</b>	<b>693,375</b>	<b>649,950</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	38,875	40,000	40,000	40,000	60,000	
	<i>Contracts for the County's Employee Assistance Program; pre-employment drug screens, psychological exams &amp; physicals.</i>					
Rent	320	750	750	750	750	
Other Purchased Services	91,645	113,600	111,900	119,500	119,500	
	<i>Criminal &amp; drivers license checks; COBRA Admin.; Flex Program Admin., Neo Gov contracts.</i>					
Training & Conference	3,747	10,850	10,850	10,850	10,850	
General Supplies	10,670	9,100	9,100	9,100	9,100	
	<i>Office supplies; small equipment; books &amp; subscriptions.</i>					
Operating Supplies	15,937	22,800	22,800	22,800	22,800	
	<i>Employee service awards.</i>					
Other Operating Costs	22,322	24,190	22,190	22,480	22,480	
	<i>Tuition reimbursement; membership &amp; dues; insurance claims.</i>					
<b>Total Operating Exps.</b>	<b>183,516</b>	<b>221,290</b>	<b>217,590</b>	<b>223,180</b>	<b>243,180</b>	<b>0</b>
<b>Total Expenditures</b>	<b><u>813,301</u></b>	<b><u>895,767</u></b>	<b><u>770,471</u></b>	<b><u>916,555</u></b>	<b><u>893,130</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	67,163	152,224	6,090	5,220	5,220	
POSITIONS (FT/PT)	9/0	9/0	9/0	10/0	9/0	

**Budget Highlights:** The Human Resources FY16 Requested budget reflects a County dollar increase of \$26,818. The increase is for an Alternate Service level request for a full-time HR Assistant Position. An additional \$20,000 has been added to supplement the County's Compensation and Class studies.

**Horizon Issues:** Continued and increasing turnover of employees resulting from competition with local and regional counties and municipalities; Pending legislation (such as proposed revision of Fair Labor Standards Act).

# MAPFORSYTH

**Mission:** To work in partnership with all municipalities within Forsyth County to provide accurate, consistent, accessible, and comprehensive GIS data while maintaining GIS infrastructure, and GIS services to support the unique business needs of Forsyth County and all the municipalities contain therein and the communities we serve.

**Program Descriptions:**

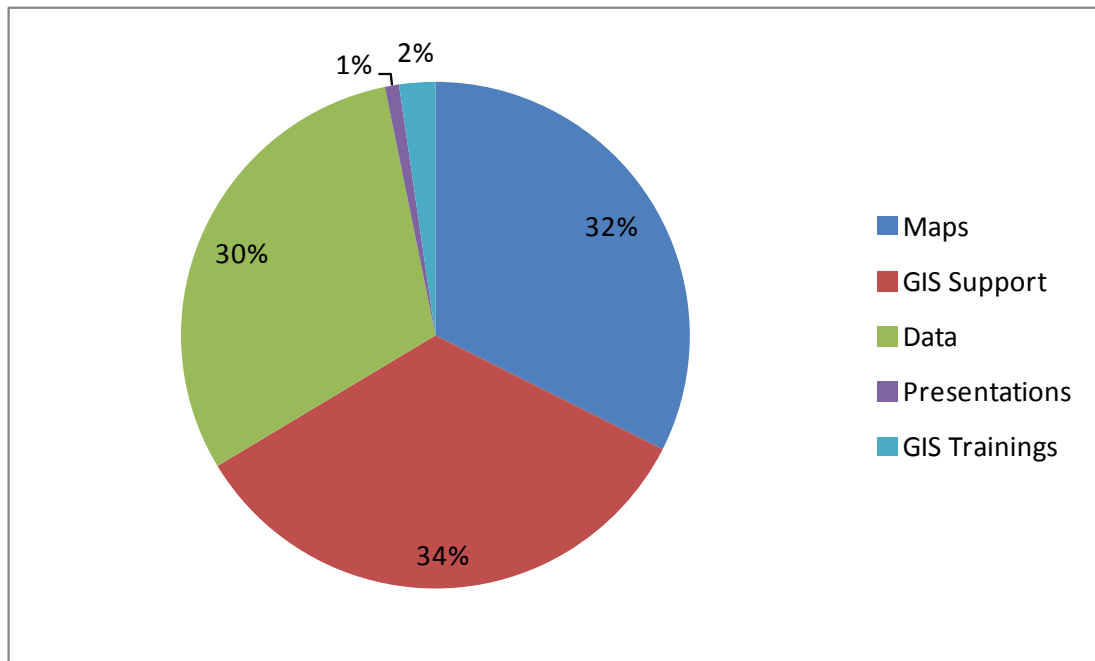
*MapForsyth / City-County Geographic Information:*  
MapForsyth is an enterprise GIS office. MapForsyth is designed to support departments and municipalities who already are using GIS, while supporting and training others

who do not have GIS personnel. Projects include Maps, GIS Support, Data, GIS Presentations and GIS Trainings.

**FY16 GOALS:** - MapForsyth will begin work on Phase II of the Master Address Repository Addressing Project; Combine the City of Winston-Salem and Forsyth County Esri Software Licenses, thus creating a GIS User Inventory and Software Inventory; Complete a re-write of a Sales Application; Update the 2009 GIS Strategic Plan; and Populate the newly created Centralized GIS Data repository with data from municipalities.

	FY 13-14 Actual	FY 14-15 Original	FY 14-15 Estimate	Request	FY 15-16 Recommend	Adopted
MapForsyth	N/A	N/A	N/A	835,130	835,130	-
<b>TOTAL</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b><u>835,130</u></b>	<b><u>835,130</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



*Division of Staff Time*

- Maps - Creation, Updates, Web Development, etc.
- GIS Support - Technical Support
- Data - Creation, Update, Etc.
- GIS Presentation - Presentations to stakeholders
- GIS Trainings - Trainings by MapForsyth to Clients

# MAPFORSYTH

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	FY 13-14	FY 14-15			FY 15-16	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages				398,530	398,530	
Employee Benefits				127,700	127,700	
<b>Total Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>526,230</b>	<b>526,230</b>	<b>0</b>
<b><i>Operating Expenditures</i></b>						
Other Purchased Services				296,720	296,720	
					<i>Software Licensing and Maintenance</i>	
Training & Conference				8,380	8,380	
General Supplies				2,000	2,000	
					<i>Office supplies, small equipment.</i>	
Other Operating Costs				1,800	1,800	
					<i>Insurance claims.</i>	
<b>Total Operating Exps.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,900</b>	<b>308,900</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>835,130</b>	<b>835,130</b>	<b>0</b>
Cost-Sharing Expenses				38	38	
<b><u>REVENUES</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>402,820</b>	<b>402,820</b>	<b>-</b>
POSITIONS (FT/PT)				5/0	5/0	

**Budget Highlights:** This is the first budget for MapForsyth. The department will be staffed by six positions - the GIO, two GIS Programmers, one GIS Analyst, and two Addressing Analysts. Operating Expenses are primarily in Software Licensing and Maintenance (ESRI contract) and Other Contractual Services (Phase II of the Master Addressing Repository Contract with Spatial Focus).

**Horizon Issues:** MapForsyth will continue to formalize GIS agreements with other municipalities, expand GIS technology, and provide a return on the investment the City of Winston-Salem and Forsyth County have made in GIS. Challenges on the horizon include the failure of 3rd Party systems not upgrading their GIS licensing, supporting multiple versions of ArcGIS Licenses, and the cost of future GIS projects, i.e. Planimetrics (\$800,000).

# PURCHASING

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

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

**Program Descriptions:**

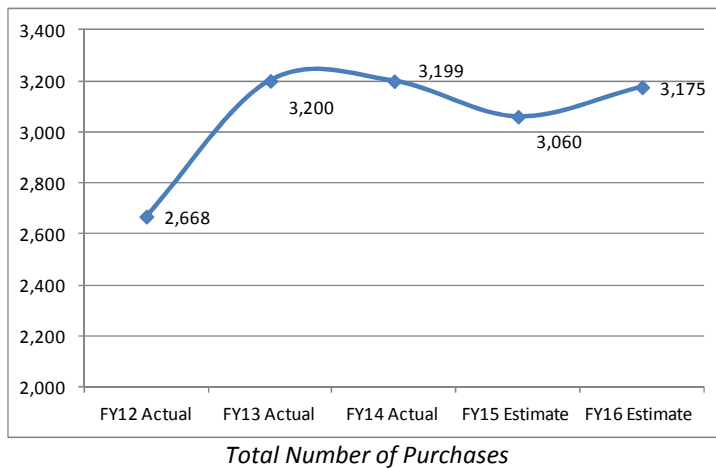
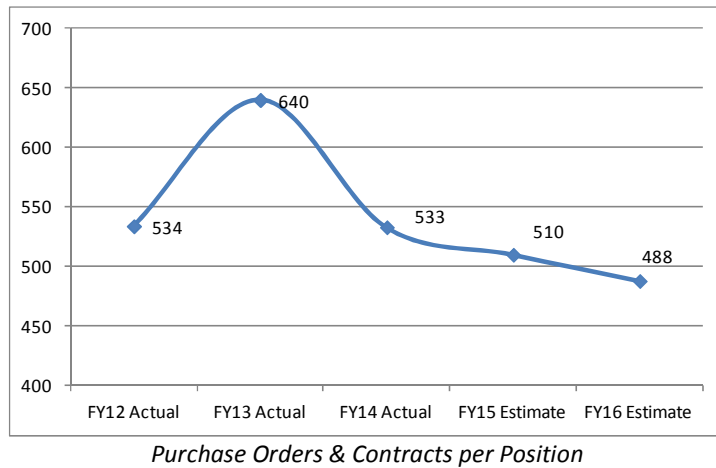
*Purchasing* - procures equipment and supplies for the City & County; prepares formal construction contract bids as

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

**PROGRAM SUMMARY**

	FY 13-14 Actual	FY 14-15 Original	FY 14-15 Estimate	Request	FY 15-16 Recommend	Adopted
Purchasing	146,893	108,970	108,970	116,220	116,220	
<b>County Share</b>	<b><u>146,893</u></b>	<b><u>108,970</u></b>	<b><u>108,970</u></b>	<b><u>116,220</u></b>	<b><u>116,220</u></b>	

**Key Performance Measures:**



# PURCHASING

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	FY 13-14	FY 14-15			FY 15-16	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
Payments T/O Agencies	146,893	108,970	108,970	116,220	116,220	
<b>Total Expenditures</b>	<b><u>146,893</u></b>	<b><u>108,970</u></b>	<b><u>108,970</u></b>	<b><u>116,220</u></b>	<b><u>116,220</u></b>	<b><u>0</u></b>
<b><u>REVENUES</u></b>						
City/Other						
County	<b><u>146,893</u></b>	<b><u>108,970</u></b>	<b><u>108,970</u></b>	<b><u>116,220</u></b>	<b><u>116,220</u></b>	
Total Revenues						

# ATTORNEY

**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.

**Program Descriptions:**

*Attorney* – Represents County to protect its interests through the initiation, defense, and conclusion of legal proceedings including lawsuit, administrative proceedings, and claims; provides advice to Board of Commissioners, County

departments & agencies about legal matters; prepares & reviews documents such as contracts, ordinances, resolutions, legislation, and notices.

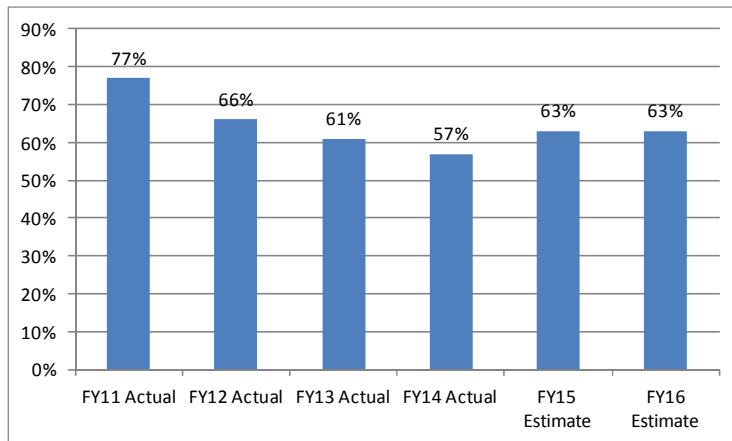
*Attorney – Social Services* – Provides legal services to the Department of Social Services for child welfare and child support cases.

**Accomplishments:** Reformed and revised Commissioners' Meeting Prayer Policy.

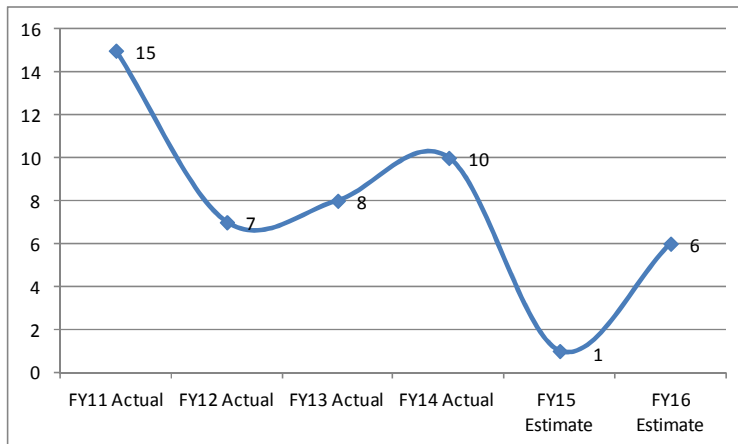
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
Attorney	691,244	726,268	702,558	740,383	740,383	
Attorney - Social Services	586,183	583,055	601,283	597,116	597,116	
<b>Total</b>	<b><u>1,277,427</u></b>	<b><u>1,309,323</u></b>	<b><u>1,303,841</u></b>	<b><u>1,337,499</u></b>	<b><u>1,337,499</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



Percentage of Contracts Processed in One Working Week



Number of Tort Claims

# ATTORNEY

	FY 13-14 Actual	FY 14-15 Original	Estimate	FY 15-16 Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries & Wages	967,009	982,282	987,693	1,001,474	1,001,474	
Other Employee Benefits	522	520	520	520	520	
						<i>lpad stipend.</i>
Employee Benefits	273,563	266,795	265,419	276,208	276,208	
<b>Total Personal Services</b>	<b>1,241,094</b>	<b>1,249,597</b>	<b>1,253,632</b>	<b>1,278,202</b>	<b>1,278,202</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	0	1,000	1,000	1,000	1,000	
Maintenance Service	0	60	20	60	60	
						<i>Equipment repair.</i>
Rent	3,910	4,320	4,030	4,260	4,260	
						<i>Equipment rental, parking for DSS Attorneys.</i>
Other Purchased Services	9,174	13,640	11,010	13,026	13,026	
						<i>Printing costs, insurance premiums, online law references and music licenses.</i>
Training & Conference	6,379	13,058	9,701	11,888	11,888	
						<i>Personal mileage and required travel.</i>
General Supplies	11,426	13,880	13,480	15,800	15,800	
						<i>Office supplies, books &amp; subscriptions, small equipment.</i>
Operating Supplies	973	200	900	200	200	
Other Operating Costs	4,471	13,568	10,068	13,068	13,068	
						<i>Memberships &amp; dues, legal &amp; court costs, insurance claims.</i>
<b>Total Operating Exps.</b>	<b>36,333</b>	<b>59,726</b>	<b>50,209</b>	<b>59,302</b>	<b>59,302</b>	<b>0</b>
<b>Total Expenditures</b>	<b><u>1,277,427</u></b>	<b><u>1,309,323</u></b>	<b><u>1,303,841</u></b>	<b><u>1,337,504</u></b>	<b><u>1,337,504</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	39,634	19,439	16,725	21,258	21,258	
Contra-Expenses	(565,601)	(583,055)	(601,491)	(597,116)	(597,116)	
						<i>Social Services' Attorneys and Paralegal charge back.</i>
<b>REVENUES</b>	<b><u>33</u></b>	<b><u>0</u></b>	<b><u>48</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	
POSITIONS (FT/PT)	13/0	13/0	13/0	13/0	13/0	

**Budget Highlights:** The FY 15-16 budget for the County Attorney is an increase of \$28,176, or 2.5%, over the FY 14-15 budget. This increase is driven by personal services, which are up \$28,600 year over year. Operating expenditures decrease slightly. Risk management claims and travel decrease while legal book subscriptions drive a small (less than \$2,000) increase in general supplies.

**Horizon Issues:** Potential need for additional staff in Social Services Attorney division due to increased caseloads in Child Welfare and Child Support. Request would possibly include an additional Attorney and paralegal plus associated costs for equipment, training, and various other operating costs.

# COUNTY COMMISSIONERS & MANAGER

**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.

**Program Descriptions:**

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

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
County Commis. & Manager	942,830	1,055,701	983,536	1,097,216	1,097,216	
<b>TOTAL</b>	<b><u>942,830</u></b>	<b><u>1,055,701</u></b>	<b><u>983,536</u></b>	<b><u>1,097,216</u></b>	<b><u>1,097,216</u></b>	

	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<i>Personal Services</i>						
Salaries & Wages	662,258	751,404	694,464	778,651	778,651	
Other Employee Benefits	2,779	0	2,348	3,888	3,888	
Employee Benefits	174,646	173,631	186,984	179,398	179,398	
<b>Total Personal Services</b>	<b>839,683</b>	<b>925,035</b>	<b>883,796</b>	<b>961,937</b>	<b>961,937</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	989	4,000	1,000	4,000	4,000	
Maintenance Service	0	300	300	300	300	
Rent	40	190	190	190	190	
Other Purchased Services	37,245	38,050	19,600	38,959	38,595	
						<i>Advertising, videotape briefings &amp; meetings, laser fiche and insurance premiums.</i>
Training & Conference	33,892	49,400	44,000	49,000	49,000	
General Supplies	25,258	26,304	23,150	28,390	28,390	
						<i>Office supplies, books &amp; subscriptions, small equipment.</i>
Operating Supplies	321	3,210	3,000	5,474	5,474	
Other Operating Costs	5,402	9,212	5,500	9,330	9,330	
						<i>Insurance claims.</i>
<b>Total Operating Exps.</b>	<b>103,147</b>	<b>130,666</b>	<b>96,740</b>	<b>135,643</b>	<b>135,279</b>	<b>0</b>
<b>Total Expenditures</b>	<b><u>942,830</u></b>	<b><u>1,055,701</u></b>	<b><u>980,536</u></b>	<b><u>1,097,580</u></b>	<b><u>1,097,216</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	93,389	71,420	71,350	71,260	71,260	
<b>REVENUES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
POSITIONS (FT/PT)	6/1	6/1	6/1	6/1	6/1	

**Budget Highlights:** The Board of County Commissioners/Manager's Office FY16 Requested budget reflects a County dollar increase of \$43,514, or 4.12%. This increase is primarily driven by annualized performance increases plus fringe benefit increases. For the purchase of one historic marker in Forsyth County, \$2,000 has been budgeted, and minor inflationary calculations have been made to several items. Commissioners' compensation increases are at the average of performance adjustments for County employees, which was calculated at 2.58%.



# 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 FY 2016 Recommended budget reflects a net County dollar decrease of over \$2.4 million (4.6%) compared to the FY 15 Adopted budget. The decrease is attributable to a decrease in debt obligations including the retirement and/or refunding of several debt issues. In the FY 2016 Recommended budget, revenue decreases as a result of a lack of transfers from Capital Project Ordinances being available to offset debt expenditures. From the Debt by Service area information below, Education Debt makes up 77.0% of the County's debt service obligations with the Winston-Salem/Forsyth County Public School System making up 68.1% of the 77%.

The FY 2016 Recommended budget reflects the first full year of debt services payments (principal and interest) for \$34m of Library Bonds issued in FY2015. The debt service payment is less than the full year debt cost included in the FY2015 budget to level the budget to budget change. While the actual estimated debt service payment for FY2015 is estimated at \$598,400, the FY15 budget wrapped a full year payment of \$3.328m into the budget. The FY2016 payment is actually estimated to be roughly \$80,100 higher than the estimated budget for FY2015 but also includes fiscal agent fees and remarketing costs. The full year payment in FY2015 was budgeted in order to force savings that will be available to offset the issuance of the final \$6 million of Library bonds scheduled to be issued during the latter part of calendar year 2016.

The FY2016 Recommended budget includes one new debt issue - 2015 Installment Refunding and the FY2015 Estimate includes a new 2015 Bond Refunding issue. Combined, these two refundings are projected to save the County over \$12m dollars over several years.

	FY 13-14	FY 14-15		Request	FY 15-16	Adopted
	Actual	Original	Estimate		Recommend	
General Obligation Bonds	53,909,500	54,673,394	50,318,329	52,043,615	52,043,615	
Non-General Obligation Debt	887,711	1,527,929	1,527,929	2,067,964	2,067,964	
Installment Purchase Contracts	9,201,763	8,129,185	8,129,185	7,367,718	7,367,718	
<b>Total</b>	<b>63,998,974</b>	<b>64,330,508</b>	<b>59,975,443</b>	<b>61,479,297</b>	<b>61,479,297</b>	<b>0</b>

## Debt By Service Area:

	15-16%	FY 13-14	FY 14-15	FY 14-15	FY 15-16	FY 15-16
		Actual	Original	Estimate	Request	Recommend
Animal Control	0.8%	414,841	401,057	401,057	512,777	512,777
Emergency Communications	0.1%	96,087	95,754	95,754	88,773	88,773
EMS	0.1%	30,134	30,094	30,094	61,371	61,371
Sheriff Administration	4.5%	2,897,562	2,858,635	2,858,635	2,795,933	2,795,933
Jail	0.0%	183,158	176,383	176,383	0	0
Courts	0.8%	418,671	449,838	433,244	485,714	485,714
<b>Total Public Safety</b>	<b>6.4%</b>	<b>4,040,453</b>	<b>4,011,761</b>	<b>3,995,167</b>	<b>3,944,568</b>	<b>3,944,568</b>
Health	0.2%	83,150	82,835	81,840	153,592	153,592
Social Services	2.0%	1,350,505	1,350,765	1,350,765	1,240,972	1,240,972
Youth Services	0.1%	53,375	51,602	51,602	65,976	65,976
<b>Total Health/Social Svcs.</b>	<b>2.4%</b>	<b>1,487,030</b>	<b>1,485,202</b>	<b>1,484,207</b>	<b>1,460,541</b>	<b>1,460,541</b>
Forsyth Tech	8.9%	5,028,996	4,984,062	4,963,419	5,479,515	5,479,515
Schools	68.1%	47,748,337	44,996,006	43,451,847	41,863,723	41,863,723
<b>Total Education</b>	<b>77.0%</b>	<b>52,777,333</b>	<b>49,980,068</b>	<b>48,415,266</b>	<b>47,343,238</b>	<b>47,343,238</b>
Library	4.5%	183,077	3,511,735	781,235	2,796,858	2,796,858
Parks	3.2%	1,531,720	1,553,339	1,524,522	1,972,181	1,972,181
<b>Total Culture &amp; Rec.</b>	<b>7.8%</b>	<b>1,714,797</b>	<b>5,065,074</b>	<b>2,305,757</b>	<b>4,769,039</b>	<b>4,769,039</b>
Technology	1.6%	954,243	725,284	725,284	1,003,718	1,003,718
General Services	1.0%	561,767	600,530	587,172	631,153	631,153
Administration/Other	3.8%	2,463,351	2,462,589	2,462,589	2,327,040	2,327,040
<b>Total Admin./Other</b>	<b>6.4%</b>	<b>3,979,361</b>	<b>3,788,403</b>	<b>3,775,046</b>	<b>3,961,911</b>	<b>3,961,911</b>
<b>Total</b>	<b>100%</b>	<b>63,998,974</b>	<b>64,330,508</b>	<b>59,975,443</b>	<b>61,479,297</b>	<b>61,479,297</b>

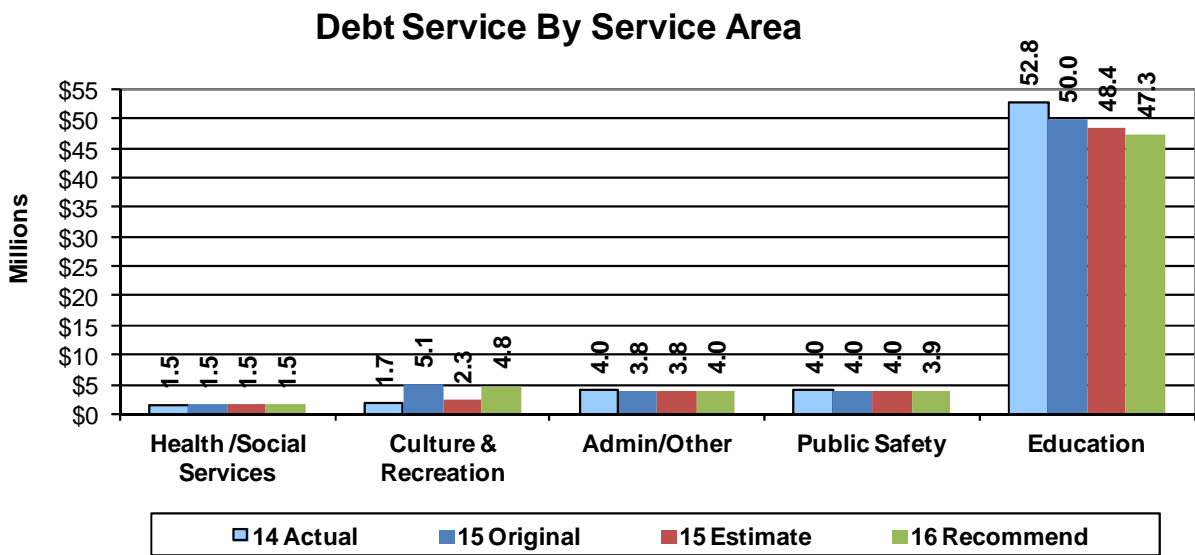
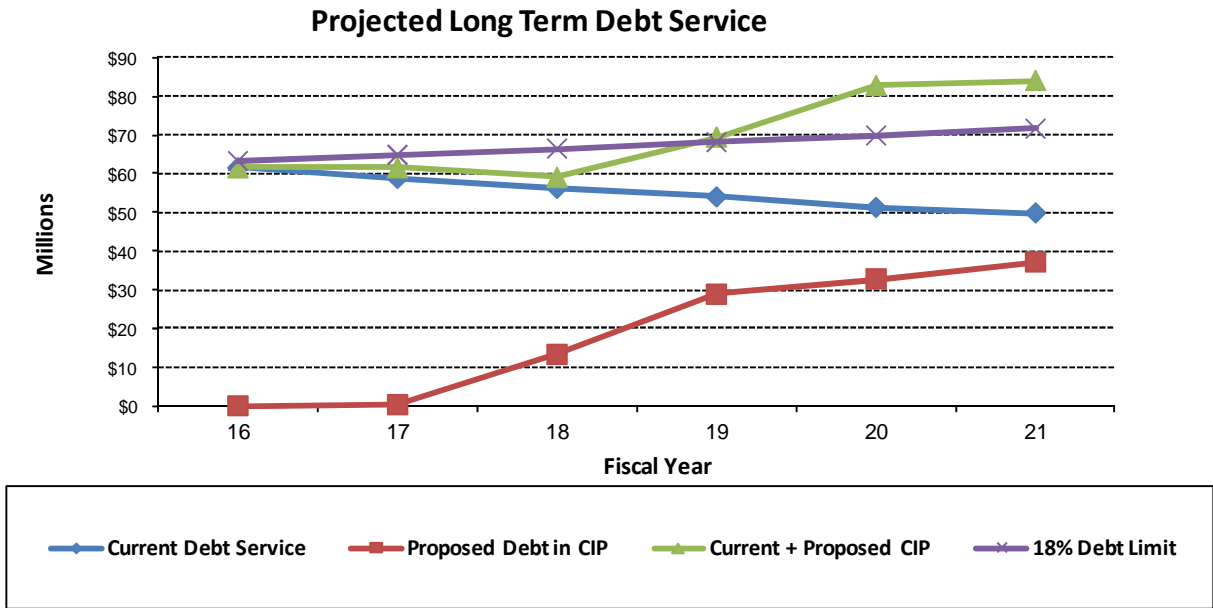
# DEBT SERVICE

	FY 13-14 Actual	FY 14-15		FY 15-16 Request	FY 15-16 Recommend	Adopted
		Original	Estimate			
<b><i>Debt by Issuance</i></b>						
2003A Refunding	373,031	359,232	359,232	-	-	
2004 Refunding	6,702,725	2,463,300	2,463,300	-	-	
2004 Schools VRDB	1,180,288	1,588,975	1,140,200	1,537,859	1,537,859	
2006 School Bonds	523,500	998,000	998,000	1,640,000	1,640,000	
2006 PI 2/3rds Bonds	251,625	244,000	244,000	820,000	820,000	
2007A Schools	1,139,625	1,107,750	1,107,750	1,857,750	1,857,750	
2007B Schools VRDB	994,895	1,495,002	1,012,650	2,260,457	2,260,457	
2007 Community College Bonds	420,750	409,500	409,500	789,500	789,500	
2008 School Bonds	5,388,906	5,256,407	4,204,954	3,047,500	3,047,500	
2008 2/3rds Bonds	752,094	740,719	574,672	397,250	397,250	
2008 Refunding Bonds	5,730,725	6,515,200	6,515,200	2,711,875	2,711,875	
2009 Educational Facilities Bonds	3,018,500	2,969,000	2,449,750	1,864,500	1,864,500	
2009 Refunding	6,756,375	6,531,875	6,531,875	8,351,425	8,351,425	
2010D QSCBs -Bonds	1,316,553	1,316,554	1,316,554	1,316,554	1,316,554	
2010B GO P/I	5,856,700	5,627,950	5,627,950	5,444,950	5,444,950	
2010C BABs - Bonds	3,845,300	3,845,300	3,845,300	3,845,300	3,845,300	
2010A Public Improvement 2/3rds	1,782,063	1,736,313	1,736,313	1,693,113	1,693,113	
2010E Refunding	4,988,300	4,868,150	4,868,150	4,748,900	4,748,900	
2013 Public Improvement 2/3rds	942,938	931,438	931,438	919,938	919,938	
2013 Educational Facilities	332,594	328,094	328,094	323,594	323,594	
2013 Refunding	1,612,014	1,648,650	1,648,650	1,648,650	1,648,650	
2014 Public Improvement 2/3rds	-	363,085	241,655	991,500	991,500	
2014 Library Bonds	-	3,328,900	598,400	2,424,000	2,424,000	
2015 Refunding Bonds	-	-	1,164,742	3,409,000	3,409,000	
2008 Installment Purch (Equip)	62,224	-	-	-	-	
2009 Installment Purch (Equip)	166,547	-	-	-	-	
2011 Installment Purch (Equip)	579,563	579,565	579,565	869,346	869,346	
2014 Installment Purch (Refund)	79,377	948,364	948,364	920,003	920,003	
2015 Installment Purch (Refund)	-	-	-	278,615	278,615	
2005 Refunding COPS	5,369,800	5,370,835	5,370,835	4,655,668	4,655,668	
2005 School COPS	1,035,013	-	-	-	-	
2009 LOBS-Phillips Building	1,321,150	1,295,000	1,295,000	1,265,000	1,265,000	
2012 LOBS-Phillips Building	1,475,800	1,463,350	1,463,350	1,447,050	1,447,050	
<b>Total Expenditures</b>	<b>63,998,974</b>	<b>64,330,508</b>	<b>59,975,443</b>	<b>61,479,297</b>	<b>61,479,297</b>	
<b>REVENUE</b>	<b>8,251,128</b>	<b>11,622,608</b>	<b>7,762,588</b>	<b>11,214,260</b>	<b>11,214,260</b>	

# 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 2016 through 2021. 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. 18% comparison for General Fund only. Does not take into account other Special Revenue Funds included in the Budget Ordinance.



Note: Proposed debt is for Capital Improvement Projects from a working plan presented to the Board of Commissioners at the 2015 Planning Workshop. The timing and cost of projects may change based on the priorities of the Board and financing options used for major projects such as the Schools. Adjustments may have to be made to the proposed Capital Improvement Plan if the Current plus Proposed Debt percentage exceeds 18%. Another potential change is with regards to what the total budgets for FY 2016 and beyond are. If annual appropriations remain stagnant, then debt to appropriations percentage increases which impacts the County's ability to take on additional debt.

# DEBT SERVICE

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## TOTAL DEBT OUTSTANDING

### Approved/Issued

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
June 30,				
2016	40,105,996	21,589,139	56,000	61,751,135
2017	38,770,000	19,958,812	-	58,728,812
2018	37,725,000	18,435,914	-	56,160,914
2019	37,195,000	16,766,125	-	53,961,125
2020	35,990,000	15,268,440	-	51,258,440
2021	36,020,000	13,807,079	-	49,827,079
2022	36,110,000	12,418,879	-	48,528,879
2023	36,295,000	10,921,481	-	47,216,481
2024	31,910,000	9,447,028	-	41,357,028
2025	32,115,000	8,048,946	-	40,163,946
2026	32,270,000	6,628,526	-	38,898,526
2027	31,470,000	5,395,392	-	36,865,392
2028	30,415,000	4,145,335	-	34,560,335
2029	30,340,000	2,741,628	-	33,081,628
2030	17,190,000	1,328,733	-	18,518,733
2031	7,565,000	592,625	-	8,157,625
2032	7,310,000	351,875	-	7,661,875
2033	3,360,000	117,000	-	3,477,000
<b>TOTAL</b>	<b>522,155,996</b>	<b>167,962,957</b>	<b>56,000</b>	<b>690,174,953</b>

## 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.

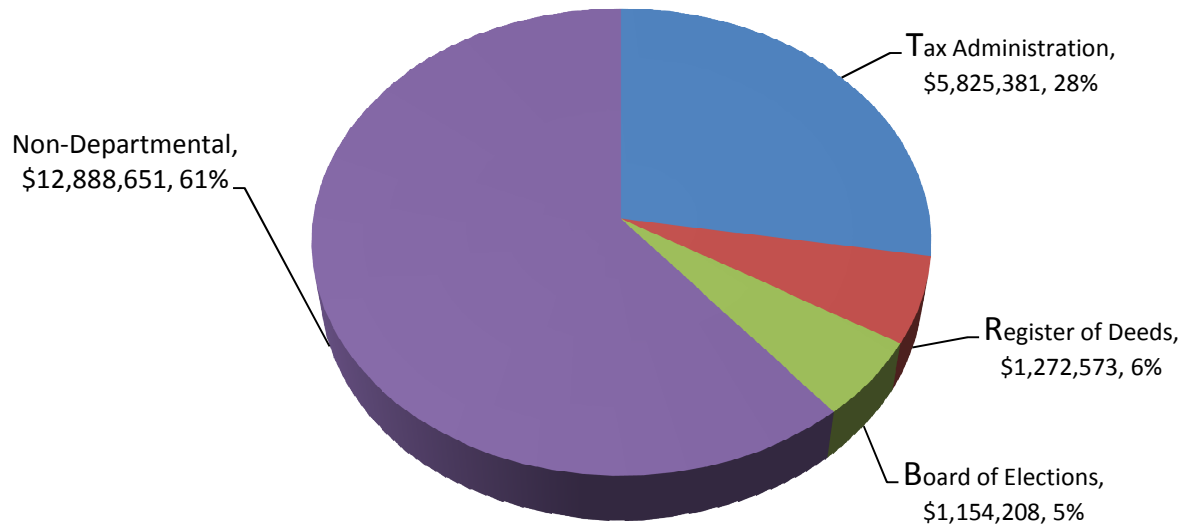
In FY 2015, the Board of Commissioners amended its official debt policy limiting debt service to 18% of the total annually appropriated budget. The amended policy increases the County's capacity to take on additional debt for future projects while limiting future outstanding debt to a level much lower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

<u>Legal Debt Margin</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
<b>2,639,184,000</b>	<b>544,704,357</b>	<b>2,094,479,643</b>

## GENERAL GOVERNMENT SERVICE AREA

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### General Government Service Area - \$21.1million - 5.1% of General Fund Expenditures



#### Operating Goals & Objectives:

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

- 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

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

system to be compatible with the new State registration system.

**Program Descriptions:**

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

Registration & Maintenance - maintains current records, keeps accurate counts of new and changed registration, assigns voters to correct districts (congress, state, senate, judicial, state house, municipality, ward, commissioner & school). Keeps records of voters voting. Continues implementation of Nation Voter Registration Act & NC's voter registration laws, sends verifications and confirmations to voters and keeps track of returns, coordinates registration

*Accomplishments:* The Board of Elections provided the most detailed voter history ever done in the office and identified new procedures to streamline office preparation and reporting for Election night.

**FY16 GOALS:** Prepare and plan for additional equipment to accommodate the 2016 elections needs.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
Registration & Maint.	563,641	620,056	528,881	2,190,663	619,719	
State, County & Mun. Elect.	413,386	322,100	456,850	677,390	534,490	
<b>Total</b>	<b><u>977,027</u></b>	<b><u>942,156</u></b>	<b><u>985,731</u></b>	<b><u>2,868,053</u></b>	<b><u>1,154,209</u></b>	<b><u>0</u></b>

**Key Performance Measures:**

**240,549**

*Number of Registered Voters in Forsyth County*

**14,409**

*New/Changed Registrations (FY14)*

**3**

*Elections Held (FY14)*

**101 / 37**

*Number of Precincts / Precincts with +3,000 Voters*

# BOARD OF ELECTIONS

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries & Wages	503,193	439,698	437,540	603,491	598,491	
	0	0	236	400	400	
Employee Benefits	100,920	105,694	89,530	107,902	107,902	
Board Compensation	9,036	9,040	9,040	9,040	9,040	
<b>Total Personal Services</b>	<b>613,149</b>	<b>554,432</b>	<b>536,346</b>	<b>720,833</b>	<b>715,833</b>	<b>0</b>
<i>Operating Expenditures</i>						
Professional Fees	62,108	114,600	171,700	56,600	48,600	
Maintenance Service	49,665	53,500	46,610	88,000	55,000	
						<i>Temp agency workers to help prepare for elections, janitorial services for precincts.</i>
Rent	59,905	26,000	48,175	134,000	104,000	
						<i>Statutorily required maintenance for voting equipment, other equipment maintenance.</i>
Other Purchased Services	143,135	106,800	126,302	253,750	150,850	
						<i>Precinct space rental, truck rental to transport voting equipment.</i>
Training & Conference	16,799	14,089	6,312	15,900	9,150	
						<i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services.</i>
General Supplies	29,046	28,700	15,850	56,230	39,230	
						<i>Includes mileage for election workers.</i>
Operating Supplies	1,346	13,500	7,186	4,310	3,310	
						<i>Supplies &amp; small equipment for office, elections.</i>
Other Operating Costs	1,874	30,535	27,250	30,300	28,235	
						<i>Supplies, computer software.</i>
<b>Total Operating Exps.</b>	<b>363,878</b>	<b>387,724</b>	<b>449,385</b>	<b>639,090</b>	<b>438,375</b>	
						<i>Memberships &amp; dues, insurance claims.</i>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,508,130</b>	<b>0</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>977,027</u></b>	<b><u>942,156</u></b>	<b><u>985,731</u></b>	<b><u>2,868,053</u></b>	<b><u>1,154,208</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	92,135	108,005	62,997	115,572	115,572	
<b>REVENUES</b>	<b><u>239,428</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>42,890</u></b>	<b><u>39,990</u></b>	
POSITIONS (FT/PT)	8/0	8/0	8/0	8/0	8/0	

**Budget Highlights:** The Recommended Budget for Board of Elections reflects a net County Dollar increase of \$172,062 (18.3%) from the previous year's budget. The Board of Elections will manage three elections in FY 2016 – Municipal elections in November 2015, the 2016 Presidential Primary in February or March of 2016, and the State-wide primary in May of 2016. The additional cost of operating a separate Presidential and State-wide Primary in 2016 is one of the main drivers of the Recommended budget increase.

The department requested \$1,508,130 to purchase new election equipment to replace the current equipment. This is the main driver of the Requested budget increase.

**Horizon Issues:** Preparing the department for more flexibility in legislative changes, and positioning the department in a manner that is more of a leadership role to other County Boards of Elections.

# 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 (\$3,050,000), partially offset by Retiree paid premiums; costs associated with the County's Unemployment expenditures (\$400,000); 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 \$1,500,000 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 FY2016, the Recommended average increase is

2.58% with a range of 1% to 4%. 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. administering a responsible adoption program, a lost and found program, microchip ID program, license sales, trap loan program & public education.

*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 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Non-Departmental	7,925,201	6,575,024	5,258,644	9,900,743	9,229,992	12,829,992



# NON-DEPARTMENTAL

	FY13-14	FY14-15			FY15-16	
	Prior Year	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salary Savings	0	(2,558,706)	0	(2,500,000)	(2,500,000)	
Retiree Hospitalization	2,715,230	3,050,000	2,986,755	3,050,000	3,050,000	
Post Employment Benefits	0	1,600,000	0	1,600,000	1,600,000	
Employment Performance Pay	0	1,449,910	0	2,102,290	2,102,290	
Employer Share - 401k	0	0	0	1,924,380	0	
Longevity Benefits	0	13,085	0	0	0	
Retiree Life Insurance	9,348	10,000	10,000	10,000	10,000	
Unemployment	597,116	500,000	150,000	500,000	400,000	
<b>Total Personal Services</b>	<b>3,321,694</b>	<b>4,064,289</b>	<b>3,146,755</b>	<b>6,686,670</b>	<b>4,662,290</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	93,720	75,000	71,500	75,000	75,000	
Other Operating Costs	165,140	168,558	149,199	170,900	170,900	
						<i>Fee for year-end and single audit.</i>
						<i>Memberships \$150,900, survivor benefits \$20,000.</i>
Prior Year Encumbrances	0	1,800,000	(2,500,000)	2,500,000	2,500,000	
Contingency	0	1,050,000	0	1,400,000	1,187,500	
						<i>\$887,500 general contingency, \$300,000 special gifts.</i>
Budget Reserve	0	0	0	369,150	0	0
Claims	261,947	0	0	0	0	0
<b>Total Operating Exps.</b>	<b>520,807</b>	<b>3,093,558</b>	<b>(2,279,301)</b>	<b>4,515,050</b>	<b>3,933,400</b>	<b>0</b>
<b>Payments T/O Agencies</b>	<b>552,285</b>	<b>605,000</b>	<b>525,000</b>	<b>595,000</b>	<b>595,000</b>	
						<i>100% revenue offset.</i>
<b>Operating Transfers Out</b>	<b>3,528,267</b>	<b>5,067,145</b>	<b>5,067,145</b>	<b>2,941,600</b>	<b>1,614,000</b>	
						<i>FY16 transfer to 2014 Motive Equipment Replacement CPO.</i>
<b>TOTAL EXPENDITURES</b>	<b><u>7,923,053</u></b>	<b><u>12,829,992</u></b>	<b><u>6,459,599</u></b>	<b><u>14,738,320</u></b>	<b><u>10,804,690</u></b>	<b><u>0</u></b>
<b>REVENUES</b>	<b><u>4,336,414</u></b>	<b><u>5,502,407</u></b>	<b><u>3,723,022</u></b>	<b><u>5,657,715</u></b>	<b><u>5,657,715</u></b>	

# REGISTER OF DEEDS

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

**Program Descriptions:**

*Register of Deeds* - provides the following services: Vital Records: files birth, death and marriage licenses; Real Estate Intake: receives & records real property deeds, deeds of trust, business incorporations, and other legal documents; Scanning Department: creates images for all real estate & vital records documents; Record Storage & Retrieval: area in which real estate records are stored and retrieved; UCC: files and maintains Uniform Commercial Code Financing Statements for storage and retrieval.

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

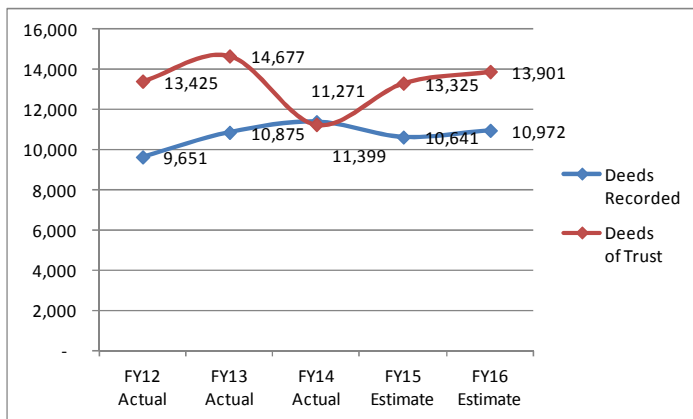
**Accomplishments:** After working with a chosen vendor to make sure the necessary security was put in place to safe guard our vital records, the register of deeds has implemented a system where copies of vital records can be requested online and paid for with a credit card. We process the requests and mail the copies back the same day.

**FY14 GOALS:** - Our goal is to continue to give the citizens of Forsyth County superior service, while also safeguarding the public information that we are responsible for protecting. We continue to digitize our records that have never been digitized before and we are re digitizing poor quality images from the past.

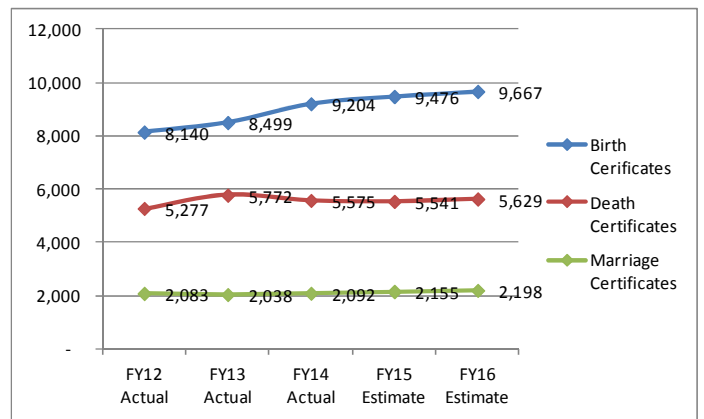
**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
Register of Deeds	1,228,930	1,096,254	1,096,245	1,132,431	1,132,431	
Automation Enhancement	194,306	228,000	228,000	141,000	141,000	
<b>Total</b>	<b><u>1,423,236</u></b>	<b><u>1,324,254</u></b>	<b><u>1,324,245</u></b>	<b><u>1,273,431</u></b>	<b><u>1,273,431</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



*Deed Transactions*



*Certificates Issued*

# REGISTER OF DEEDS

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	782,133	771,643	778,509	788,375	788,375	
Other Employee Benefits	1167	832	1,357	1352	1352	
Employee Benefits	321,276	307,165	293,227	327,540	327,540	<i>Ipad &amp; cellphone stipends.</i>
						<i>Includes Register of Deeds supplemental retirement.</i>
<b>Total Personal Services</b>	<b>1,104,576</b>	<b>1,079,640</b>	<b>1,073,093</b>	<b>1,117,267</b>	<b>1,117,267</b>	<b>0</b>
<b>Operating Expenditures</b>						
Maintenance Service	2,731	8,000	3,800	4,000	4,000	
						<i>Maintenance on imaging equipment, scanners, &amp; other office equipment.</i>
Other Purchased Services	80,037	124,714	75,707	76,500	76,500	
						<i>Automation funds to preserve old plats/deed books. Creation of microfilm &amp; digital imaging of old microfilm.</i>
Training & Conference	36	2,700	1,370	2,250	2,250	
General Supplies	43,645	42,300	9,000	31,000	31,000	
						<i>Statute updates, office supplies.</i>
Operating Supplies	7,058	14,200	3,700	10,800	10,800	
						<i>Copier &amp; imaging supplies; CDs; microfilm supplies; toner.</i>
Other Operating Costs	550	2,700	900	2,700	2,700	
						<i>Insurance claims; memberships &amp; dues.</i>
<b>Total Operating Exps.</b>	<b>134,057</b>	<b>194,614</b>	<b>94,477</b>	<b>127,250</b>	<b>127,250</b>	<b>0</b>
<b>Capital Outlay</b>	<b>0</b>	<b>50,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>1,238,633</u></b>	<b><u>1,324,254</u></b>	<b><u>1,192,570</u></b>	<b><u>1,300,481</u></b>	<b><u>1,273,431</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	112,890	65,017	64,346	62,709	62,709	
<b>REVENUES</b>	<b><u>2,889,684</u></b>	<b><u>3,175,950</u></b>	<b><u>3,900,950</u></b>	<b><u>3,297,565</u></b>	<b><u>3,297,565</u></b>	
POSITIONS (FT/PT)	19/3	19/3	19/3	19/3	19/3	

**Budget Highlights:** The Register of Deeds has two OCAs – an Administration OCA and an Automation Enhancement OCA. Normal operations are funded typically out of the Administration OCA. The Automation Enhancement OCA was established to set aside funds annually, the proceeds of which shall be expended on computer and imaging technology.

Changes in the Register of Deeds budget are caused by two factors. Firstly, revenues for the Register of Deed's office are expected to grow at the commercial and residential real estate market in Forsyth County normalized. Secondly, budgeted expenditures on items that have been underutilized have been reduced to reflect historical spending.

**Horizon Issues:** The Register's Office expecting to see real estate transactions to pick up Forsyth County over the next few years. There has been a slow steady return toward the normal numbers of transactions since the down turn in our economy a few years ago. With a 20% decrease of employees, we have reorganized the way we do business, in order to continue to give superior service to our customers.

# TAX ADMINISTRATION

**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.

**Program Descriptions:**

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

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

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

**Accomplishments:** Tax Administration staff are in the final stages of a significant reorganization. To better serve the

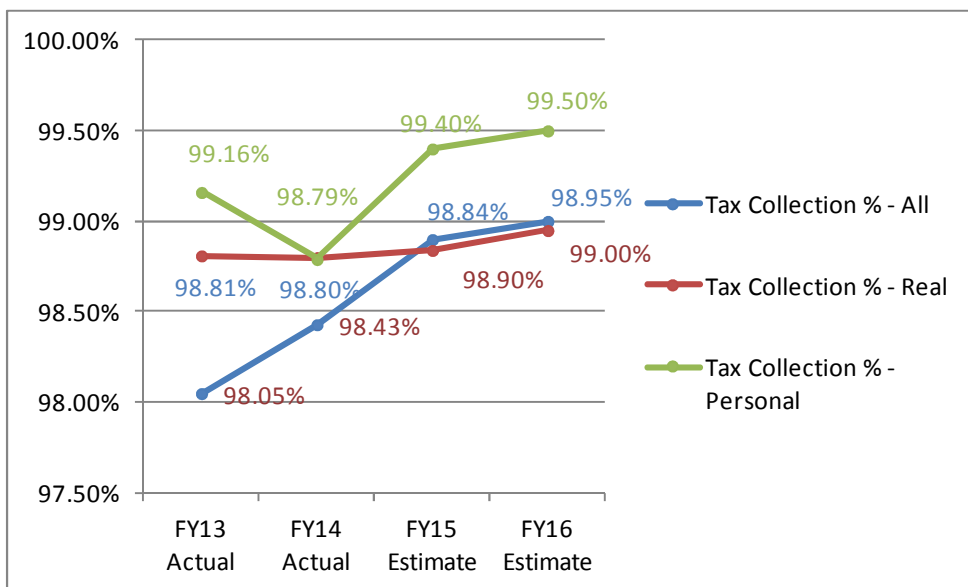
public, we have created a Customer Care Center, which handles telephone calls directly and serves all customer needs except bill payments. Centralizing our answers to public questions has increased our accuracy and consistency while significantly reducing citizen wait times.

**FY14 GOALS:** - Tax Administration's goal is first to carry out our reorganization, demonstrating the benefits of a streamlined management team dedicated to better organizational communications. Continue to fully learn and leverage the new tax software, NCPTS, and to work toward success in meeting annual challenges in delinquent property tax collections through techniques geared toward today's financial environment and business rules. We intend to enhance customer service through online account management and electronic document presentation. Lastly, to embark on the necessary work to provide and accurate and defensible 2017 countywide reappraisal.

**PROGRAM SUMMARY**

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	
Tax Assessing	3,499,823	3,456,008	4,986,044	3,067,305	3,067,305	
Quadrennial Reappraisal	108,612	454,437	409,256	1,018,324	1,018,324	
Tax Collection	1,924,828	2,028,246	2,167,113	1,927,414	1,927,414	
Geographic Information	196,761	174,059	174,858	0	0	
<b>Total</b>	<b><u>5,730,024</u></b>	<b><u>6,112,750</u></b>	<b><u>7,737,271</u></b>	<b><u>6,013,043</u></b>	<b><u>6,013,043</u></b>	<b><u>0</u></b>

**Key Performance Measures:**



# TAX ADMINISTRATION

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	2,968,237	3,121,761	3,045,333	3,023,473	3,023,473	
Other Employee Benefits	836	832	1,333	0	0	
						<i>Ipad &amp; cellphone stipends.</i>
Employee Benefits	1,125,952	1,160,152	1,059,111	1,159,272	1,159,272	
Board Compensation	7,500	4,000	4,000	3,500	3,500	
<b>Total Personal Services</b>	<b>4,102,525</b>	<b>4,286,745</b>	<b>4,109,777</b>	<b>4,186,245</b>	<b>4,186,245</b>	<b>0</b>
<b>Operating Expenditures</b>						
Professional Fees	270,556	321,000	321,000	324,750	334,750	
						<i>Audit services, motor vehicle pricing service, legal fees for foreclosures.</i>
Maintenance Service	2,220	4,530	4,530	6,000	6,000	
						<i>Map reproducer, maintenance.</i>
Rent	216	216	216	216	216	
Utility Services	39	60	60	0	0	
Construction Services	0	0	958	0	0	
Other Purchased Services	1,080,684	1,361,650	1,424,493	1,337,720	1,175,538	
						<i>Software license \$279K, advertising \$55K, tax mail processing \$220K, lockbox \$65K, collection svcs. \$150K, insurance premiums \$12K.</i>
Training & Conference	50,619	47,210	47,210	40,210	40,210	
						<i>Training for certification, required travel, personal mileage.</i>
General Supplies	23,966	26,294	41,497	25,842	25,842	
						<i>Small equipment, books &amp; subscriptions, office supplies.</i>
Operating Supplies	3,650	9,000	8,042	9,000	9,000	
						<i>Envelopes, mapping paper, plotting paper, tapes, files.</i>
Other Operating Costs	30,529	56,045	16,045	47,580	47,580	
						<i>Legal and court \$30K, memberships &amp; dues, insurance claims \$85K.</i>
<b>Total Operating Exps.</b>	<b>1,462,479</b>	<b>1,826,005</b>	<b>1,864,051</b>	<b>1,791,318</b>	<b>1,639,136</b>	
<b>Capital Outlay</b>	<b>165,020</b>	<b>0</b>	<b>2,168,963</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b><u>5,730,024</u></b>	<b><u>6,112,750</u></b>	<b><u>8,142,791</u></b>	<b><u>5,977,563</u></b>	<b><u>5,825,381</u></b>	<b><u>0</u></b>
Cost-Sharing Expenses	586,754	673,780	214,337	686,958	686,958	
Contra-Expenses	(473)	(373)	0	(373)	(373)	0
<b>REVENUES</b>	<b><u>1,135,721</u></b>	<b><u>1,162,057</u></b>	<b><u>1,161,237</u></b>	<b><u>1,014,704</u></b>	<b><u>1,014,704</u></b>	
POSITIONS (FT/PT)	75/10	74/1	74/1	74/1	74/1	

**Budget Highlights:** The FY16 Budget Request for Tax Administration is very responsible. The budget to budget comparison is a decrease of \$99,707, or -1.6%. This is somewhat misleading however as that comparison includes expenditures in FY15 for MapForsyth. When MapForsyth's FY15 budget is factored out of the budget to budget comparison, the overall change is a slight increase of \$74,352, or 1.3% - still very responsible and reasonable.

**Horizon Issues:** While legislative changes are perennial possibilities, Tax Administration sees customer interaction methods, payment methods and staff turnover as opportunities requiring thoughtful solutions.

# COMMUNITY GRANTS

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Community Grants serves to distribute Federal, State, and County funds to appropriate agencies.

	FY 13-14	FY 14-15		Request	FY 15-16	Adopted
	Actual	Original	Estimate		Recommend	
<b><u>Existing Grants</u></b>						
NW Child Development <sup>1</sup>	22,576	-	-	-	-	
Experiment in Self-Reliance <sup>2</sup>	26,695	-	-	-		
Family Services <sup>1</sup>	3,193	3,193	3,193	3,193	3,193	
Trainsaid <sup>1</sup>	123,320	162,790	162,790	195,880	195,880	
Senior Services, Inc. <sup>3</sup>	32,700	50,000	50,000	50,000		
SS, Inc. Meals on Wheels <sup>3</sup>	60,000	100,000	100,000	300,000		
Exchange/Scan <sup>1</sup>	8,010	8,010	8,010	8,010	8,010	
W-S Foundation <sup>2</sup>	1,863	-	-	-		
United Way - Homeless <sup>2</sup>	7,695	-	-	-		
HARRY- Veteran Services <sup>1</sup>	10,800	10,800	10,800	10,800	10,800	
SciWorks Op. Support <sup>4</sup>	180,336	180,336	180,336	200,000	180,336	

**New Requests**

Community Care Operations	-	-	-	100,000		
SciWorks - ACE Aviation	-	-	-	30,000		
Arts Council Op. Support	-	-	-	300,000		
Arts Council Capital Request	-	-	-	500,000		
Natl Black Theatre Fest Contr.	-	-	-	50,000		
Old Salem WSFCS Field Trip	-	-	-	48,000		
Old Salem Operating Support	-	-	-	75,000		
Community in Schools Ops.	-	-	-	50,000		

*1 - Disbursed through Department of Social Services*

*2 - Disbursed through Housing & Community Development*

*3 - Disbursed through Aging Services*

*4 - Disbursed through Parks & Recreation*

# **SPECIAL REVENUE FUNDS**

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

## **EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND**

This fund is used to account for the .60¢/month E911 surcharge collected. Use of the funds is restricted to allowable expenditures in support of the County 911 System, as specified by State statute. Authorized by G.S. 62A and administered by the N.C. 911 Fund Board.

## **LAW ENFORCEMENT EQUIPMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND**

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

## **MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND**

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

## **STATE PUBLIC SCHOOL BUILDING CAPITAL FUND**

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

## **SPECIAL TAX DISTRICT FUND**

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

## **2012 HOUSING GRANT PROJECT ORDINANCE**

This fund is used to account for new grants/projects that began in FY 2012.

## **2011 JUSTICE ASSISTANCE TRUST GRANT PROJECT ORDINANCE**

This fund is used to account for the Justice Assistance Grant shared with the City of Winston-Salem for various equipment.

## **2013 HOUSING GRANT PROJECT ORDINANCE**

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

## **2014 HOUSING GRANT PROJECT ORDINANCE**

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

## **2015 HOUSING GRANT PROJECT ORDINANCE**

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

## **2016 HOUSING GRANT PROJECT ORDINANCE**

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

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# 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.*

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## BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.60 per month E911 surcharge collected by the State of N.C. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute.

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

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

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## PROGRAM SUMMARY

FY 14-15		FY 15-16		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
858,471	858,471	1,240,729	1,240,729	



# EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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	<b>Current Year</b>		<b>Request</b>	<b>Continuation Recommend</b>	<b>Adopted</b>
	<b><u>Original</u></b>	<b><u>Estimate</u></b>			
<b>Beginning Fund Balance</b>	<b>833,933</b>	<b>822,464</b>	<b>1,103,805</b>	<b>1,103,805</b>	
<b><u>Revenues:</u></b>					
Appropriation of Fund Balance					
E911 Surcharge	744,547	744,587	631,532	631,532	
Interest Earnings	0	3,175	0	0	
<b>Total</b>	<b>744,547</b>	<b>747,762</b>	<b>631,532</b>	<b>631,532</b>	<b>0</b>
<b>Total Resources</b>	<b><u>1,578,480</u></b>	<b><u>1,570,226</u></b>	<b><u>1,735,337</u></b>	<b><u>1,735,337</u></b>	<b><u>0</u></b>
<b><u>Expenditures:</u></b>					
Salary	113,031	71,145	113,497	113,497	
Maintenance Service	124,750	118,569	126,450	126,450	
Other Purchased Services	494,900	179,447	318,600	318,600	
Travel/Training	10,500	8,000	13,000	13,000	
General Supplies	43,500	17,470	103,500	103,500	
Equipment	0	0	500,000	500,000	
Aid to the Government Agencies	0	0	0	0	
Debt	71,790	71,790	65,682	65,682	
<b>Total Expenditures</b>	<b>858,471</b>	<b>466,421</b>	<b>1,240,729</b>	<b>1,240,729</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b><u>720,009</u></b>	<b><u>1,103,805</u></b>	<b><u>494,608</u></b>	<b><u>494,608</u></b>	<b><u>0</u></b>

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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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.*

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## **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.

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## **PROGRAM SUMMARY**

<b>FY 14-15</b>		<b>FY 15-16</b>		
<b><u>Original</u></b>	<b><u>Estimate</u></b>	<b><u>Request</u></b>	<b><u>Recommend</u></b>	<b><u>Adopted</u></b>
210,000	75,000	955,160	0	0

FY2016 Request includes funds requested to offset equipment costs for 22 requested positions - 16 in Patrol and 6 in Narcotics.

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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	FY 14-15		<u>Request</u>	FY 15-16	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,263,400	1,478,586	1,434,032	1,434,032	
 <b><u>Revenues:</u></b>					
Intergovernmental	50,000	25,000	50,000	50,000	
Interest Earnings	4,000	5,446	3,000	3,000	
<b>Total</b>	<b>54,000</b>	<b>30,446</b>	<b>53,000</b>	<b>53,000</b>	<b>0</b>
 <b>Total Resources</b>	 <b><u>1,317,400</u></b>	 <b><u>1,509,032</u></b>	 <b><u>1,487,032</u></b>	 <b><u>1,487,032</u></b>	 <b><u>0</u></b>
 <b><u>Expenditures:</u></b>					
Supplies & Small Equipment	197,000	8,650	168,040	0	
Training	13,000	3,000	0	0	
GCC Victim's Services Grant	0	0	0	0	
Other General Supplies	0	0	0	0	
Other Contractual Services	0	0	0	0	
Capital Equipment > \$5,000	0	63,350	0	0	
Emergency Vehicles	0	0	787,120	0	
<b>Total</b>	<b>210,000</b>	<b>75,000</b>	<b>955,160</b>	<b>0</b>	<b>0</b>
 <b>Estimated Fund Balance</b>	 <b><u>1,107,400</u></b>	 <b><u>1,434,032</u></b>	 <b><u>531,872</u></b>	 <b><u>1,487,032</u></b>	 <b><u>0</u></b>

# MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

Fund 208 - Adopted 12/18/2009

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## 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.*

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## 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 FY 2016.

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## PROGRAM SUMMARY

FY 14-15		FY 15-16		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	1,500	50,000	50,000	50,000

# MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Opening Balance	306,833	306,993	306,718	306,718	
<b><u>Revenues:</u></b>					
Interest Earnings	1,000	1,225	1,000	1,000	
<b>Total</b>	<b>1,000</b>	<b>1,225</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>Total Resources:</b>	<b><u>307,833</u></b>	<b><u>308,218</u></b>	<b><u>307,718</u></b>	<b><u>307,718</u></b>	<b><u>0</u></b>
<b><u>Expenditures:</u></b>					
Assistance to Elderly	50,000	1,500	50,000	50,000	
<b>Total</b>	<b>50,000</b>	<b>1,500</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b><u>257,833</u></b>	<b><u>306,718</u></b>	<b><u>257,718</u></b>	<b><u>257,718</u></b>	<b><u>0</u></b>

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

## SPECIAL TAX DISTRICT FUNDS

	Est. Avail.		FY 15	FY 16			Tax Rate	Fund	Total
	FY 15	Fund Bal		Req.	Recom.	Adopted	Revenue	Balance	
	<u>Approp.</u>	<u>At 6/30/15</u>					<u>Approp.</u>	<u>Approp.</u>	
Beeson Cross Rds* (F)	277,876	40,962	.088	.088	.088	247,633	36,866	284,499	
Beeson Cross Rds SD	26,117	3,598	.088	.088	.088	26,441	3,238	29,679	
Belews Creek** (P)	244,522	12,889	.075	.075	.075	232,451	9,593	242,044	
City View* (P)	27,146	7,815	.080	.100	.080	27,013	0	27,013	
Clemmons** (F)	1,161,449	163,767	.050	.060	.050	1,138,899	70,000	1,208,899	
Forest Hill**	215,177	664	.085	.100	.085	9,403	467	9,870	
Griffith* (P)	105,297	20,190	.055	.055	.055	102,990	0	102,990	
Gumtree** (P)	75,508	5,908	.100	.100	.100	58,361	4,818	63,179	
Horneytown** (P)	209,891	14,605	.110	.110	.110	204,073	11,300	215,373	
King of Forsyth Co.** (F)	322,668	37,800	.065	.065	.065	317,778	0	317,778	
Lewisville** (F)	1,269,377	52,639	.078	.080	.078	1,224,257	39,906	1,264,163	
Mineral Springs** (P)	164,991	11,963	.085	.100	.085	146,755	298	147,053	
Min. Springs Svc. Dist.	6,314	156	.085	.100	.085	5,798	112	5,910	
Mt. Tabor** (F)	70,810	5,473	.075	.075	.075	67,076	0	67,076	
Old Richmond** (P)	386,120	22,988	.090	.0950	.090	376,216	17,556	393,772	
Piney Grove* (F)	595,338	68,449	.115	.1425	.115	612,289	0	612,289	
Rural Hall** (F)	436,855	24,723	.096	.105	.096	391,494	0	391,494	
Salem Chapel** (P)	69,769	9,565	.090	.120	.090	70,024	0	70,024	
South Fork* (F)	6,034	6,386	.050	.060	.050	4,536	595	5,131	
Talley's Crossing** (P)	129,247	21,061	.080	.100	.080	132,242	0	132,242	
Triangle*	95,909	5,513	.092	.092	.092	86,774	5,513	92,287	
Union Cross** (P)	233,547	29,259	.100	.100	.100	244,052	0	244,052	
Vienna* (F)	491,643	40,113	.075	.075	.075	477,631	0	477,631	
Walkertown** (P)	331,085	24,001	.095	.110	.095	315,004	18,000	333,004	
West Bend*	46,096	1,354	.078	.080	.078	45,722	0	45,722	

\*Fire Protection District

(P) Part-time Employees

(F) 24 Hour Employees

\*\*Fire/Rescue Districts

SD = Service District

# 2012 HOUSING GRANT PROJECT ORDINANCE

Fund 238

This fund is used to account for new grants/projects that will begin in FY 2012.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			<u>TOTALS</u> <u>AT 6-30-15</u>	<u>ACTIVITY</u> <u>2015-16</u>	<u>FUTURE</u> <u>ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>					
2011 WSFC HOME	254,700	254,700	222,300	0	0
Home Program Income	0	138,120	138,120	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	44,925	44,925	44,925	0	0
2011 Urgent Repair Program	75,000	75,000	60,651	0	0
NC Division of Environmental Health	237,700	237,700	9,277	0	0
Interest Earnings	0	0	298	0	0
<b>Total</b>	<b>624,325</b>	<b>762,445</b>	<b>487,571</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>624,325</b>	<b>762,445</b>	<b>487,571</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
2011 WSFC HOME	254,700	254,700	222,300	0	0
2011 WSFC HOME (Local Match)	56,925	56,925	57,223	0	0
Home Program Income	0	138,120	138,120	0	0
2011 Urgent Repair Program	75,000	75,000	60,651	0	0
NC Division of Environmental Health	237,700	237,700	9,277	0	0
<b>Total</b>	<b>624,325</b>	<b>762,445</b>	<b>487,571</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# 2011 JUSTICE ASSISTANCE TRUST GRANT PROJECT ORDINANCE

Fund 255

Used to account for the Justice Assistance Grant shared with the City of Winston-Salem.

	<u>ORIGINAL</u> <u>BUDGET</u>	<u>CURRENT</u> <u>BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS</u> <u>AT 6-30-15</u>	<u>ACTIVITY</u> <u>2015-16</u>	<u>FUTURE</u> <u>ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	61,182	0
<b>Revenues</b>					
Revenue	220,673	220,673	220,673	0	0
Interest Earnings	0	826	1,080	0	0
<b>Total</b>	<b>220,673</b>	<b>221,499</b>	<b>221,753</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>220,673</b>	<b>221,499</b>	<b>221,753</b>	<b>61,182</b>	<b>0</b>
<b>Expenditures</b>					
Sheriff Equipment	160,336	160,576	100,234	60,518	0
City of Winston-Salem	60,337	60,923	60,337	664	0
<b>Total</b>	<b>220,673</b>	<b>221,499</b>	<b>160,571</b>	<b>61,182</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>61,182</b>	<b>0</b>	<b>0</b>

# 2013 HOUSING GRANT PROJECT ORDINANCE

Fund 239

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,267</b>	<b>0</b>
<b>Revenues</b>					
2012 WSFC HOME	167,800	167,800	167,547	253	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	25,755	25,755	25,755	0	0
2012 CDBG Scattered	400,000	400,000	208,081	1,000	0
Single Family Rehabilitation	200,000	200,000	153,444	46,556	0
Duke HELP Loan Pool	150,000	150,000	0	0	0
Interest Earnings	0	0	85	0	0
<b>Total</b>	<b>955,555</b>	<b>955,555</b>	<b>566,912</b>	<b>47,809</b>	<b>0</b>
<b>Total Resources</b>	<b>955,555</b>	<b>955,555</b>	<b>566,912</b>	<b>52,076</b>	<b>0</b>
<b>Expenditures</b>					
2012 WSFC HOME	167,800	167,800	167,547	253	0
2012 WSFC HOME Local Match	37,755	37,755	33,573	4,267	0
2012 CDBG Scattered Site	400,000	400,000	208,081	1,000	0
Single Family Rehabilitation	200,000	200,000	153,444	46,556	0
Duke HELP Loan Pool	150,000	150,000	0	0	0
<b>Total</b>	<b>955,555</b>	<b>955,555</b>	<b>562,645</b>	<b>52,076</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>4,267</b>	<b>0</b>	<b>0</b>

# 2014 HOUSING GRANT PROJECT ORDINANCE

Fund 240

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,922</b>	<b>80,522</b>
<b>Revenues</b>					
2013 WSFC HOME	167,800	167,800	6,726	100,000	61,074
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	25,755	25,755	25,755	0	0
Forsyth County IDA	26,582	26,582	57,582	0	0
CDBG Program Income	150,000	153,338	82,022	0	0
CDBG NC Catalyst Program	70,000	70,000	27,900	27,900	14,200
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
Interest Earnings	0	0	493	0	0
<b>Total</b>	<b>527,137</b>	<b>530,475</b>	<b>275,918</b>	<b>127,900</b>	<b>75,274</b>
<b>Total Resources</b>	<b>527,137</b>	<b>530,475</b>	<b>275,918</b>	<b>240,822</b>	<b>155,796</b>
<b>Expenditures</b>					
2012 WSFC HOME	167,800	167,800	6,726	100,000	61,074
2012 WSFC HOME Local Match	37,755	37,755	5,530	25,000	7,718
Forsyth County IDA	26,582	26,582	39,400	7,400	10,782
CDBG Program Income	150,000	153,338	20,000	0	62,022
CDBG NC Catalyst Program	70,000	70,000	27,900	27,900	14,200
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
<b>Total</b>	<b>527,137</b>	<b>530,475</b>	<b>162,996</b>	<b>160,300</b>	<b>155,796</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>112,922</b>	<b>80,522</b>	<b>0</b>

# 2015 HOUSING GRANT PROJECT ORDINANCE

Fund 241

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,937</b>	<b>39,855</b>
<b>Revenues</b>					
CDBG NSP Program Income	50,000	50,000	13,643	0	0
2014 WSFC HOME	176,400	176,400	2,400	60,000	114,000
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	27,690	27,690	27,690	0	0
HOME Program Income	200,000	238,099	50,433	25,000	0
Interest Earnings	0	0	165	0	0
<b>Total</b>	<b>466,090</b>	<b>504,189</b>	<b>106,331</b>	<b>85,000</b>	<b>114,000</b>
<b>Total Resources</b>	<b>466,090</b>	<b>504,189</b>	<b>106,331</b>	<b>125,937</b>	<b>153,855</b>
<b>Expenditures</b>					
2014 WSFC HOME	176,400	176,400	2,400	60,000	114,000
2014 WSFC HOME Local Match	39,690	39,690	0	0	39,855
HOME Program Income - B/O	200,000	238,099	49,351	26,082	0
CDBG NSP Program Income - B/O	50,000	50,000	13,643	0	0
<b>Total</b>	<b>466,090</b>	<b>504,189</b>	<b>65,394</b>	<b>86,082</b>	<b>153,855</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>40,937</b>	<b>39,855</b>	<b>0</b>

# 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 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	0	29,690
<b>Revenues</b>					
2015 WSFC HOME	176,400	176,400	0	90,000	86,400
Municipalities	12,000	12,000	0	12,000	0
Transfer from General Fund	27,690	27,690	0	27,690	0
2015 Urgent Repair Program	100,000	100,000	0	40,000	60,000
HOME Program Income	200,000	200,000	0	50,000	150,000
Interest Earnings	0	0	0	0	0
<b>Total</b>	<b>516,090</b>	<b>516,090</b>	<b>0</b>	<b>219,690</b>	<b>296,400</b>
<b>Total Resources</b>	<b>516,090</b>	<b>516,090</b>	<b>0</b>	<b>219,690</b>	<b>326,090</b>
<b>Expenditures</b>					
2015 WSFC HOME	176,400	176,400	0	90,000	86,400
2015 WSFC HOME Local Match	39,690	39,690	0	10,000	29,690
2015 Urgent Repair Program	100,000	100,000	0	40,000	60,000
HOME Program Income - B/O	200,000	200,000	0	50,000	150,000
<b>Total</b>	<b>516,090</b>	<b>516,090</b>	<b>0</b>	<b>190,000</b>	<b>326,090</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,690</b>	<b>0</b>

# CAPITAL PROJECT ORDINANCES

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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.

## **2007 SCHOOLS CPO**

Voter-approved Bond Referendum from November 2006. \$250 million to fund various public school projects .

## **2008 SCHOOLS FACILITIES CPO**

Hold Harmless set aside for Schools as required by State law a loss of State funds based on Average Daily Membership ("Medicaid Swap").

## **2009 EDUCATIONAL FACILITIES CPO**

Voter approved from November of 2008 which allows Forsyth Technical Community College (FTCC) to purchase the former WSFC School System's Administrative Office Building and Career Center to use as additional classrooms and labs. Funds also allows the WSFC School System to acquire a new Career Center and Administrative Offices.

## **2009 2/3RDS BONDS CPO**

School Maintenance Projects, Replace Tanglewood Park Shelters, Hall of Justice Roof & Elevators, Triad Park Development, Pharmacy Renovations and other Parks Maintenance projects. 2014 amendment to add funds for the completion of Phase 8 Triad Park Development.

## **2009 PHILLIPS BUILDING (PHASE 1A & 1B) CPO**

Accounts for funding to purchase and renovate Phillips Building for use as a Law Enforcement facility. Also, provides funding to upfit space for State Probation & Parole offices and to re-locate the Emergency Management Offices & the County 911 Center from Smith Reynolds Airport sites. Future facility plans include 6th level unfinished space for low-risk inmate housing should inmate population increase past 1,016 bed capacity at the Detention Center.

## **2010 FTCC 2/3RDS BONDS CAPITAL MAINTENANCE CPO**

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

## **2011 LIBRARY CPO**

\$40 million of Voter approved bonds from the November 2010 referendum to renovate or replace the Central Library, Kernersville Branch Library, & Clemmons Branch Library.

## **2012 MOTIVE EQUIPMENT REPLACEMENT CPO**

Funds to replace emergency & non-emergency vehicles. Funded annually with a Transfer from the General Fund.

## **2012 2/3RDS BONDS CPO `**

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

# CAPITAL PROJECT ORDINANCES

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## **2012 WS/FC SCHOOLS 2/3RDS CAPITAL MAINTENANCE CPO**

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

## **2012 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO**

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

## **2012 PAY-GO CPO**

LEDC energy projects, Govt Center 5th floor upfit-Public Hlth Admin., & various other projects outlined in CPO.

## **2013 PAY-GO CPO**

Includes projects transferred from the 2008, 2010, & 2011 Pay-Go CPOs. Includes new projects for MIS Network Equipment, Fire SCBA Equipment & General Services and Parks & Recreation Maintenance Equipment Replacements.

## **2014 REYNOLDA BRANCH LIBRARY CPO**

Funding for the purchase of the Reynolda Manor Branch Library located at 2839 Fairlawn Drive Winston-Salem NC.

## **2014 MOTIVE EQUIPMENT CPO**

Funding for the purchase of the Reynolda Manor Branch Library located at 2839 Fairlawn Drive Winston-Salem NC.

## **2014 FTCC Carolina Building Renovation CPO**

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

## **2014 2/3RDS BONDS CPO**

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

## **2014 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO**

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

## **2014 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO**

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

## **2015 WSFCS SCHOOLS FACILITIES CPO**

Established to fund the design costs associated with proposed replacement of Konnoak Elementary and Lowrance Middle Schools.

# 2007 SCHOOLS FACILITIES CPO

Fund 327 - Adopted 11/7/2009

Voter-approved Bond Referendum from November 2006. \$250 million to fund various public school projects including at least 4-5 new elementary schools, at least 2 middle schools, and at least 1 High School. Also funds included major maintenance, renovations, and additions to various schools.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,611</b>	<b>22,953</b>
<b>Revenues</b>					
WSFC Schools	0	199,774	199,774	0	0
Interest Earnings	250,000	4,829,705	4,846,926	0	0
Bond Proceeds	250,000,000	250,000,000	250,000,000	0	0
Net Issue Premium		7,601,614	7,601,614	0	0
Transfer from General Fund	0	3,400,000	3,400,000	0	0
<b>Total</b>	<b>250,250,000</b>	<b>266,031,093</b>	<b>266,048,314</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>250,250,000</b>	<b>266,031,093</b>	<b>266,048,314</b>	<b>94,611</b>	<b>22,953</b>
<b>Expenditures</b>					
School Capital Outlay	250,000,000	253,499,535	253,427,878	71,658	0
Debt Issuance Costs	250,000	1,969,600	1,963,868	0	0
Transfer to General Fund	0	7,379,139	7,379,139	0	0
Tfr to Public Sch. Bldg. CPO	0	250,000	250,000	0	0
Transfer to 2010 Schools Capital Mtce CPC	0	1,197,818	1,197,818	0	0
Transfer to 2012 Schools Capital Mtce CPC	0	1,735,000	1,735,000	0	0
<b>Total</b>	<b>250,250,000</b>	<b>266,031,093</b>	<b>265,953,703</b>	<b>71,658</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>94,611</b>	<b>22,953</b>	<b>22,953</b>



# 2008 SCHOOLS FACILITIES CPO

Fund 328 - Adopted: 6/23/2008

Due to legislation requiring the County to hold the Schools harmless for a loss of State funds based on Average Daily Membership ("Medicaid Swap"), the County made \$1,822,861 available to the Schools to fulfill the hold harmless obligation. These funds are available for capital outlay projects. Subsequent to the creation of this CPO, the State adjusted the hold harmless amount to \$1,587,440. Therefore, the County will not transfer any additional General Fund dollars to this CPO, and the amount spent by the Schools will only be adjusted by the hold harmless amount plus interest earnings.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATES		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	0	0
<b>Revenues</b>					
Interest Earnings	0	35,000	60,001	0	0
Transfer from General Fund	1,822,861	1,822,861	1,587,440	0	0
<b>Total</b>	<b>1,822,861</b>	<b>1,857,861</b>	<b>1,647,441</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>1,822,861</b>	<b>1,857,861</b>	<b>1,647,441</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
School Capital Outlay	1,587,441	0	112,884	0	0
Budget Reserve	235,420	235,420	0	0	0
Transfer to General Fund		35,000	35,000	0	0
Flooring (Various Schools)		250,000	250,000	0	0
Griffith Annex (Renovation)		100,000	64,020	0	0
Doors/Store Fronts (Various Schools)		100,000	97,753	0	0
Bleachers in Gyms (Various Schools)		267,441	267,441	0	0
Walkertown Middle Gym (Backflow/Heat)		86,747	86,746	0	0
Wiley Middle School (Replace Chiller)		92,590	92,590	0	0
Kernersville Elem (Repave Front Parking)		180,000	180,000	0	0
Hanes Middle (Gym lockers/Floor Repair)		340,000	340,000	0	0
Old Town Elem (Windows/Gym Floor)		170,663	121,008	0	0
<b>Total</b>	<b>1,822,861</b>	<b>1,857,861</b>	<b>1,647,441</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2009 EDUCATIONAL FACILITIES CPO

Fund 349 - Adopted: 6/22/2009

The proceeds held in the CPO were from bonds that were voter approved in November of 2008 which allows Forsyth Technical Community College (FTCC) to purchase the former WSFC School System's Administrative Office Building and Career Center to use as additional classrooms and labs. The bonds also allows the WSFC School System to acquire a new Career Center and Administrative Offices.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATES		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,140,869</b>	<b>24,135</b>
<b>Revenues</b>					
Interest Earnings	300,000	300,000	118,761	1,000	0
Bond Proceeds	62,150,000	62,150,000	62,150,000	0	0
Net Issue Premium	0	2,603,971	2,787,983	0	0
<b>Total</b>	<b>62,450,000</b>	<b>65,053,971</b>	<b>65,056,744</b>	<b>1,000</b>	<b>0</b>
<b>Total Resources</b>	<b>62,450,000</b>	<b>65,053,971</b>	<b>65,056,744</b>	<b>1,141,869</b>	<b>24,135</b>
<b>Expenditures</b>					
School Capital Outlay	38,650,000	39,600,595	39,590,673	592,788	0
FTCC Capital Outlay	23,500,000	23,500,000	22,975,054	524,946	0
School's - Technology	0	826,034	826,034	0	0
Debt Issuance Costs	300,000	544,477	524,115	0	0
Budget Reserve - Schools	0	582,865	0	0	0
<b>Total</b>	<b>62,450,000</b>	<b>65,053,971</b>	<b>63,915,875</b>	<b>1,117,734</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,140,869</b>	<b>24,135</b>	<b>24,135</b>

# 2009 2/3RDS BONDS CPO

Fund 363 - Adopted: 6/23/2008

School Maintenance Projects, Replace Tanglewood Park Shelters, Hall of Justice Roof & Elevators, Triad Park Development, Pharmacy Renovations and other Parks Maintenance projects. 2014 amendment to add funds for the completion of Phase 8 Triad Park Development.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,036</b>	<b>131,036</b>
<b>Revenues</b>					
Bond Proceeds	11,120,000	11,120,000	11,120,000	0	0
Bond Premium	0	0	74,101	0	0
Guilford County	1,200,000	1,365,096	1,248,422	0	0
State Parks & Rec Trust Fund Grant	0	500,000	500,000	0	0
Transfer from 2012 2/3rds Bonds CPO	0	165,096	165,096	0	0
Interest Earnings	100,000	135,000	140,201	0	0
<b>Total</b>	<b>12,420,000</b>	<b>13,285,191</b>	<b>13,247,819</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>12,420,000</b>	<b>13,285,191</b>	<b>13,247,819</b>	<b>131,036</b>	<b>131,036</b>
<b>Expenditures</b>					
School Maintenance Projects	7,300,000	7,300,000	7,300,000	0	0
Tanglewood Park Shelter Replacement	1,200,000	1,181,053	1,180,860	0	0
Pharmacy Renovations	220,000	220,000	133,524	0	0
HOJ Roof & Elevator Replacements	1,200,000	1,200,000	1,199,500	0	0
Triad Park Development	2,400,000	3,230,191	3,167,900	0	0
Debt Issuance Costs	100,000	100,000	100,000	0	0
Transfer to the General Fund	0	35,000	35,000	0	0
<b>Total</b>	<b>12,420,000</b>	<b>13,266,244</b>	<b>13,116,783</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>131,036</b>	<b>131,036</b>	<b>131,036</b>

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

Fund 365 - Adopted: 6/22/2008

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,031,678</b>	<b>0</b>
<b>Revenues</b>					
Installment Purchase Proceeds	36,110,000	36,110,000	31,290,000	0	0
Bond Premium	0	0	3,117,869	0	0
Interest Earnings	0	0	29,579	100	0
Duke Energy - Smart Saver Program	0	0	50,030	0	0
<b>Total</b>	<b>36,110,000</b>	<b>36,110,000</b>	<b>34,487,477</b>	<b>100</b>	<b>0</b>
<b>Total Resources</b>	<b>36,110,000</b>	<b>36,110,000</b>	<b>34,487,477</b>	<b>1,031,778</b>	<b>0</b>
<b>Expenditures</b>					
Phase 1A - Purchase & Remediation	10,210,000	10,210,000	8,878,473	0	0
Phase 1B	25,500,000	25,400,000	24,069,912	1,031,779	0
Debt Issuance Costs	400,000	500,000	507,414	0.00	0
<b>Total</b>	<b>36,110,000</b>	<b>36,110,000</b>	<b>33,455,799</b>	<b>1,031,779</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,031,678</b>	<b>0</b>	<b>0</b>

# 2010 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 369 - Adopted: 8/23/2010

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	0	0
<b>Revenues</b>					
Interest Earnings	0	0	2,307	0	0
Bond Proceeds	1,981,250	1,981,250	1,981,250	0	0
Net Issue Premium	0	147,767	147,767	0	0
<b>Total</b>	<b>1,981,250</b>	<b>2,129,017</b>	<b>2,131,324</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>1,981,250</b>	<b>2,129,017</b>	<b>2,131,324</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
FTCC Capital Outlay	1,981,250	2,115,545	1,981,250	0	0
Debt Issuance Costs	0	13,472	13,457	0	0
Transfer to General Fund	0	0	136,617		
<b>Total</b>	<b>1,981,250</b>	<b>2,129,017</b>	<b>2,131,324</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2011 LIBRARY BOND CPO

Fund 372 - Adopted: 9/12/2011

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,508,290</b>	<b>2,925,929</b>
<b>Revenues</b>					
Transfer from 2008 PayGo CPO	240,000	240,000	240,000	0	0
Bond Proceeds	40,000,000	40,000,000	34,000,000	0	0
Bond Premium	0	143,000	2,920,099	0	0
Interest Earnings	0	0	2,826	1,500	0
<b>Total</b>	<b>40,240,000</b>	<b>40,383,000</b>	<b>37,162,925</b>	<b>1,500</b>	<b>0</b>
<b>Total Resources</b>	<b>40,240,000</b>	<b>40,383,000</b>	<b>37,162,925</b>	<b>34,509,790</b>	<b>2,925,929</b>
<b>Expenditures</b>					
Library - Central	28,000,000	28,000,000	2,416,140	25,583,861	0
Library - Branches	12,000,000	12,000,000	0	6,000,000	0
Library Planning	240,000	240,000	238,495	0	0
Debt Issuance Costs	0	143,000	0	0	0
<b>Total</b>	<b>40,240,000</b>	<b>40,383,000</b>	<b>2,654,635</b>	<b>31,583,861</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>34,508,290</b>	<b>2,925,929</b>	<b>2,925,929</b>

# 2012 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 373 - Adopted: 9/13/2012

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>					
Transfer from General Fund	1,162,200	2,354,700	2,354,700	0	0
Rural Hall	4,000	13,600	15,200	0	0
Lewisville	20,000	44,244	50,844	0	0
Clemmons	36,000	91,300	105,600	0	0
Walkertown	0	0	0	0	0
L/E Services - SROs/Evening Deputies	20,000	15,400	17,600	0	0
Sale of Autos	60,000	87,950	87,950	0	0
Insurance/Subrogation	0	43,079	46,025	0	0
Interest Earnings	0	4,087	5,033	0	0
<b>Total</b>	<b>1,302,200</b>	<b>2,654,360</b>	<b>2,682,952</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>1,302,200</b>	<b>2,654,360</b>	<b>2,682,952</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
Non-Emergency Vehicles	100,000	243,482	243,481	0	0
Emergency Vehicles - Animal Ctrl	34,000	79,200	78,222	0	0
Emergency Vehicles - Emerg Srvcs	509,000	957,026	957,026	0	0
Emergency Vehicles - Sheriff	519,200	1,054,054	1,053,408	0	0
Not Project Related	140,000	59,412	89,628	0	0
Transfer to 2014 Motive Equip CPO	0	261,186	261,186	0	0
<b>Total</b>	<b>1,302,200</b>	<b>2,654,360</b>	<b>2,682,952</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2012 2/3RDS BONDS CPO

Fund 374 - Adopted: 8/13/2012

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	1,379,874	371,070
<b>Revenues</b>					
Bond Proceeds	5,000,000	5,000,000	5,000,000	0	
Bond Premium	0	0	253,693	0	
Interest Earnings	0	0	1,620	500	
<b>Total</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,255,313</b>	<b>500</b>	<b>0</b>
<b>Total Resources</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,255,313</b>	<b>1,380,374</b>	<b>371,070</b>
<b>Expenditures</b>					
Parks Mtnce Projects	2,000,000	1,834,904	1,831,842	3,063	0
Hall of Justice Renovations	1,250,000	1,250,000	254,453	995,547	0
County Maintenance/Repair	1,500,000	1,500,000	1,489,306	10,694	0
Debt Issuance Costs	250,000	250,000	134,743	0	0
Transfer to 2009 2/3rds Bonds CPO		165,096	165,096	0	0
Transfer to General Fund	0	0	0	0	0
<b>Total</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>3,875,439</b>	<b>1,009,304</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,379,874</b>	<b>371,070</b>	<b>371,070</b>



# 2012 WSFC SCHOOLS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 375 - Adopted: 8/13/2012

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	1,634,574	105,727
<b>Revenues</b>					
Bond Proceeds	6,500,000	6,500,000	6,595,000	0	0
Bond Premium	0	347,000	347,118	0	0
Transfer from 2007 Schools CPO	0	1,735,000	1,735,000	0	0
Transfer from General Fund	1,735,000	1,735,000	1,735,000		
Tfr from 2010 WSFCS Cap Mtnce 2/3rds Bonds	0	0	9,609	1,000	
Interest Earnings	0	951,143	951,143	0	0
<b>Total</b>	<b>8,235,000</b>	<b>11,268,143</b>	<b>11,372,870</b>	<b>1,000</b>	<b>0</b>
<b>Total Resources</b>	<b>8,235,000</b>	<b>11,268,143</b>	<b>11,372,870</b>	<b>1,635,574</b>	<b>105,727</b>
<b>Expenditures</b>					
Schools Capital Outlay	8,235,000	11,268,143	9,738,296	1,529,847	0
Debt Issuance Costs	0	0	0	0	0
Transfer to the General Fund	0	0	0	0	0
<b>Total</b>	<b>8,235,000</b>	<b>11,268,143</b>	<b>9,738,296</b>	<b>1,529,847</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,634,574</b>	<b>105,727</b>	<b>105,727</b>

# 2012 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 376 - Adopted: 8/13/2012

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	0	1,000
<b>Revenues</b>					
Bond Proceeds	2,300,000	2,300,000	2,335,000	0	0
Bond Premium	0	0	122,899	0	0
Interest Earnings	0	0	709	1,000	0
<b>Total</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,458,608</b>	<b>1,000</b>	<b>0</b>
<b>Total Resources</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,458,608</b>	<b>1,000</b>	<b>1,000</b>
<b>Expenditures</b>					
FTCC Capital Outlay	2,300,000	2,300,000	2,300,000	0	0
Debt Issuance Costs	0	0	0	0	0
Transfer to the General Fund	0	0	158,608	0	0
<b>Total</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,458,608</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>

# 2012 PAY GO CPO

Fund 377 - Adopted: 10/22/2012

Amended: 11/25/2013

Funds made available per County's fund balance policy of any funds above the required 16% would go towards capital purposes.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	2,305,139	152,980
<b>Revenues</b>					
Transfer from General Fund	3,088,000	3,088,000	3,088,000	0	0
Duke Energy - Smart Saver Program	0	0	7,000	0	0
Interest Earnings	0	0	18,056	0	
<b>Total</b>	<b>3,088,000</b>	<b>3,088,000</b>	<b>3,113,056</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>3,088,000</b>	<b>3,088,000</b>	<b>3,113,056</b>	<b>2,305,139</b>	<b>152,980</b>
<b>Expenditures</b>					
Government Center - Level 5 Upfit	325,000	325,000	323,663	0	0
Special Use Electric Vehicle	121,000	0	0	0	0
Phillips Building - Level 4 Upfit	2,000,000	2,000,000	63,662	1,936,338	0
Cleveland Avenue Dental Clinic	402,000	0	0	0	0
LEDC Energy Projects	240,000	240,000	173,201	65,809	0
Government Center Upfit	0	523,000	247,392	150,011	0
Transfer to General Fund	0	0	0	0	0
<b>Total</b>	<b>3,088,000</b>	<b>3,088,000</b>	<b>807,917</b>	<b>2,152,158</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>2,305,139</b>	<b>152,980</b>	<b>152,980</b>

# 2013 PAY GO CPO

Fund 378 - Adopted: 6/27/2013

Amended: 12/16/2013

Funds made available per County's fund balance policy of any funds above the required 16% would go towards capital purposes. The initial funding for this CPO was made available through the closure of two CPOs. Once the annual audit was completed, the available funds for new PayGo projects were added and a 3rd CPO was closed with the residual funds remaining being transferred to this new CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	730,086	12,524
<b>Revenues</b>					
Transfer from General Fund	0	982,710	982,710	0	0
Transfer from 2008 PayGo CPO	378,223	378,223	378,123	0	0
Transfer from 2010 PayGo CPO	228,433	228,433	228,333	0	0
Transfer from 2011 PayGo CPO	0	469,276	469,276	0	0
Interest Earnings	0	0	4,258	2,500	0
<b>Total</b>	<b>606,656</b>	<b>2,058,642</b>	<b>2,062,700</b>	<b>2,500</b>	<b>0</b>
<b>Total Resources</b>	<b>606,656</b>	<b>2,058,642</b>	<b>2,062,700</b>	<b>732,586</b>	<b>12,524</b>
<b>Expenditures</b>					
Financial System Upgrade	200,000	200,000	0	200,000	0
Geo Data Explorer Intranet	119,000	119,000	113,145	0	0
Human Services Capital Repairs	20,457	20,457	9,822	10,635	0
UPS Equipment	11,691	11,570	11,570	0	0
EAD Building Renovation	81,361	20,115	12,324	7,791	0
Public Safety Facility AV Equipment	34,993	15,651	15,651	0	0
Conservation Project	32,360	32,360	0	32,360	0
Hall of Justice Renovations	0	469,276	0	469,276	0
MIS Network Equipment	0	982,308	982,308	0	0
Fire SCBA Replacements	0	37,674	37,674	0	0
GS Mtncce Equipment Replacements	0	54,201	54,101	0	0
P&R Mtncce Equip Replacements	0	96,030	96,019	0	0
Budget Reserve	106,794	0	0	0	0
<b>Total</b>	<b>606,656</b>	<b>2,058,642</b>	<b>1,332,615</b>	<b>720,062</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>730,086</b>	<b>12,524</b>	<b>12,524</b>

# 2014 REYNOLDA MANOR LIBRARY CPO

Fund 379 - Adopted: 12/16/2013

Funding for the purchase of the Reynolda Manor Branch Library located at 2839 Fairlawn Drive  
Winston-Salem NC.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	459	459
<b>Revenues</b>					
Transfer from General Fund	1,060,660	1,060,660	1,060,660	0	0
Interest Earnings	0	0	459	0	0
<b>Total</b>	<b>1,060,660</b>	<b>1,060,660</b>	<b>1,061,119</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>1,060,660</b>	<b>1,060,660</b>	<b>1,061,119</b>	<b>459</b>	<b>459</b>
<b>Expenditures</b>					
Buildings	994,800	994,800	994,800	0	0
Buildings - Construction	0	5,420	38,023	0	0
Buildings - HVAC	0		9,693	0	0
Professional Related Services	15,000	9,580	9,580	0	0
Professional Related Fees	0	0	8,565	0	0
Capital Outlay - Reserve	50,860	50,860	0	0	0
Transfer to the General Fund	0	0	0	0	0
<b>Total</b>	<b>1,060,660</b>	<b>1,060,660</b>	<b>1,060,660</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>459</b>	<b>459</b>	<b>459</b>

# 2014 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 380 - Adopted: 6/23/2014

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>272,371</b>	<b>332,477</b>
<b>Revenues</b>					
Transfer from General Fund	1,467,145	1,467,145	1,467,145	1,614,000	0
Transfer from 2012 Motive Equip CPO	261,186	261,186	261,186	0	
Rural Hall	8,800	8,800	8,800	17,086	0
Lewisville	26,000	26,000	26,000	26,000	0
Clemmons	57,200	57,200	57,200	111,062	0
Walkertown	4,400	4,400	4,400	8,543	
L/E Services - SROs/Evening Deputies	8,800	8,800	8,800	17,006	0
Sale of Autos	60,000	119,050	119,050	60,000	0
Insurance/Subrogation	0	0	0	0	0
Interest Earnings	0	0	2,925	3,000	0
<b>Total</b>	<b>1,893,531</b>	<b>1,952,581</b>	<b>1,955,506</b>	<b>1,856,697</b>	<b>0</b>
<b>Total Resources</b>	<b>1,893,531</b>	<b>1,952,581</b>	<b>1,955,506</b>	<b>2,129,068</b>	<b>332,477</b>
<b>Expenditures</b>					
Non-Emergency Vehicles	227,712	267,562	217,758	216,949	0
Emergency Vehicles - Animal Ctrl	115,984	116,984	92,530	124,454	0
Emergency Vehicles - Emerg Srvcs	680,332	702,232	603,810	698,422	0
Emergency Vehicles - Sheriff	809,503	865,803	769,037	696,766	0
Not Project Related	60,000	0	0	60,000	0
Transfer to 2016 Motive Equip CPO	0	0	0	0	332,477
<b>Total</b>	<b>1,893,531</b>	<b>1,952,581</b>	<b>1,683,135</b>	<b>1,796,591</b>	<b>332,477</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>272,371</b>	<b>332,477</b>	<b>0</b>

# 2014 FTCC CAROLINA BUILDING RENOVATION CPO

Fund 381 - Adopted: 6/23/2014

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	3,554,465	15,850
<b>Revenues</b>					
Transfer from the General Fund	3,600,000	3,600,000	3,600,000	0	0
Interest Earnings	0	0	13,350	2,500	0
<b>Total</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,613,350</b>	<b>2,500</b>	<b>0</b>
<b>Total Resources</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,613,350</b>	<b>3,556,965</b>	<b>15,850</b>
<b>Expenditures</b>					
Carolina Building Renovations	3,600,000	3,600,000	58,886	3,541,115	0
Transfer to General Fund	0	0	0	0	0
<b>Total</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>58,886</b>	<b>3,541,115</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>3,554,465</b>	<b>15,850</b>	<b>15,850</b>

# 2014 2/3RDS BONDS CPO

Fund 382 - Adopted: 10/27/2014

Amended: 3/9/2015

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	4,503,068	1,802
<b>Revenues</b>					
Bond Proceeds	4,750,000	4,750,000	4,750,000	0	0
Bond Premium	0	418,854	418,854	0	0
Interest Earnings	0	0	602	1,200	0
<b>Total</b>	<b>4,750,000</b>	<b>5,168,854</b>	<b>5,169,456</b>	<b>1,200</b>	<b>0</b>
<b>Total Resources</b>	<b>4,750,000</b>	<b>5,168,854</b>	<b>5,169,456</b>	<b>4,504,268</b>	<b>1,802</b>
<b>Expenditures</b>					
Parks & Recreation Capital Mtnce	1,000,000	1,083,973	396,406	687,567	0
County Capital Mtnce/Repair	3,750,000	4,064,899	250,000	3,814,899	0
Debt Issuance Costs	0	19,982	19,982	0	0
Transfer to the General Fund	0	0	0	0	0
<b>Total</b>	<b>4,750,000</b>	<b>5,168,854</b>	<b>666,388</b>	<b>4,502,466</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>4,503,068</b>	<b>1,802</b>	<b>1,802</b>



# 2014 WSFC SCHOOLS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 383 - Adopted: 10/27/2014

Amended: 3/9/2015

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	8,281,642	1,817
<b>Revenues</b>					
Bond Proceeds	6,500,000	6,500,000	6,500,000	0	0
Bond Premium	0	573,169	573,169	0	0
Transfer from the General Fund	1,735,000	1,735,000	1,735,000	1,735,000	0
Interest Earnings	0	0	817	1,000	0
<b>Total</b>	<b>8,235,000</b>	<b>8,808,169</b>	<b>8,808,986</b>	<b>1,736,000</b>	<b>0</b>
<b>Total Resources</b>	<b>8,235,000</b>	<b>8,808,169</b>	<b>8,808,986</b>	<b>10,017,642</b>	<b>1,817</b>
<b>Expenditures</b>					
Schools Capital Outlay	8,235,000	8,780,825	500,000	10,015,825	0
Debt Issuance Costs	0	27,343	27,343	0	0
Transfer to the General Fund	0	0	0	0	0
<b>Total</b>	<b>8,235,000</b>	<b>8,808,169</b>	<b>527,343</b>	<b>10,015,825</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>8,281,642</b>	<b>1,817</b>	<b>1,817</b>

# 2014 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 384 - Adopted: 10/27/2014

Amended: 3/9/2015

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	2,410,626	1,216
<b>Revenues</b>					
Bond Proceeds	2,300,000	2,300,000	2,300,000	0	0
Bond Premium	0	202,813	202,813	0	0
Interest Earnings	0	0	216	1,000	0
<b>Total</b>	<b>2,300,000</b>	<b>2,502,813</b>	<b>2,503,029</b>	<b>1,000</b>	<b>0</b>
<b>Total Resources</b>	<b>2,300,000</b>	<b>2,502,813</b>	<b>2,503,029</b>	<b>2,411,626</b>	<b>1,216</b>
<b>Expenditures</b>					
FTCC Capital Outlay	2,300,000	2,493,138	82,728	2,410,410	0
Debt Issuance Costs	0	9,675	9,675	0	0
Transfer to the General Fund	0	0	0	0	0
<b>Total</b>	<b>2,300,000</b>	<b>2,502,813</b>	<b>92,404</b>	<b>2,410,410</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>2,410,626</b>	<b>1,216</b>	<b>1,216</b>

# 2015 WSFCS SCHOOLS FACILITIES CPO

Fund 385 - Adopted: 4/13/2015

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	1,261,000	750
<b>Revenues</b>					
Transfer from the General Fund	1,681,000	1,681,000	1,681,000	0	0
Interest Earnings	0	0	250	500	0
<b>Total</b>	<b>1,681,000</b>	<b>1,681,000</b>	<b>1,681,250</b>	<b>500</b>	<b>0</b>
<b>Total Resources</b>	<b>1,681,000</b>	<b>1,681,000</b>	<b>1,681,250</b>	<b>1,261,500</b>	<b>750</b>
<b>Expenditures</b>					
Konnoak Elementary School - Design	900,000	900,000	225,000	675,000	0
Lowrance Middle School - Design	781,000	781,000	195,250	585,750	0
Transfer to the General Fund	0	0	0	0	0
<b>Total</b>	<b>1,681,000</b>	<b>1,681,000</b>	<b>420,250</b>	<b>1,260,750</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>1,261,000</b>	<b>750</b>	<b>750</b>

# 2016–2021 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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### 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 (FY2015-2016) 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.

## 2016–2021 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

### FORSYTH COUNTY, NORTH CAROLINA

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

- **Long-term Financing** - includes General Obligation Bonds, 2/3rds Bonds, Limited Obligation Bonds (LOBS)
    - *General Obligation Bonds* - used for projects when voter approval is sought.
      - This type of financing is generally used to fund projects for the public school system or community college;
      - G.O. bonds require voter approval because the debt is secured by the taxing power of the County; and
      - Typically have the lowest interest rates and twenty-year terms.
    - *2/3rds Bonds* - a type of general obligation bond
      - Does not require voter approval; but
      - Can only be used when debt is reduced (principal only) from one year to the next.
    - *Limited Obligation Bonds (LOBS)* - used for essential projects where the project itself secures the financing.
      - A type of Installment Purchase Agreement;
      - Can either be short-term or long-term; and
      - Presents the best option for most of the County's current capital needs.
  - **Short-term Financing** - includes Lease Purchase or Short-term direct borrowing. Forsyth County has traditionally limited total short-term financing in a given year to less than \$1.5 million. Typically this type of financing is:
    - For terms of five (5) years or less; and
    - Used for capital items which typically exceeds \$100,000 and have a relatively short useful life.
  - **Pay-As-You-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 some phases of Triad Park (\$400,000) and up-fits to the Public Safety Center (\$2 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.
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## 2016–2021 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

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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 from limiting the total annual debt service, less revenues restricted to debt service (including but not limited to, federal payments related to “Build America Bonds” and “Qualified School Construction Bonds” and State lottery proceeds) to 15% of the appropriations in the annually adopted budgets as shown in the budget ordinance. The amended policy limits annual debt service to a raw 18% of the annually adopted budget as shown in the budget ordinance. This is a simpler computation and quickly allows the casual observer to see when debt capacity is getting near.

The Capital Improvement Plan as shown in the following pages attempts to adhere to this policy; however, if any of the proposed projects move the debt percentage above 18%, this plan will have to be modified to adhere to the policy. A caveat to the debt policy is that the percentage is a function of numerator over denominator, therefore if the annually adopted budget does not increase so that the denominator increases, there will be difficult decisions to make on which projects are funded first.

The table below shows that if the Board elects to max the County's debt capacity, we will reach the 18% debt limit rapidly and by FY2019. Existing debt continues to reflect a decrease through FY2021. These percentages are based upon the expenditure projections outlined on page 58. In order to maintain the integrity of the debt policy, changes in the proposed plan will probably have to be made prior to embarking on any projects.

In addition, if the total appropriations increase at a greater rate than projected, these percentages will be lower as well. Under the proposed CIP + Existing debt, an Education Debt Leveling Plan would be recommended for the two education bonds - Forsyth Technical Community College (\$65 million bond referendum) and WS/FC Schools(\$150 million bond referendum) currently proposed for November 2016.

Long Term Debt Service as a percent of budget:							
	FY	2016	2017	2018	2019	2020	2021
Existing:		14.9%	14.0%	13.2%	12.5%	11.7%	11.1%
Existing + proposed CIP		14.9%	14.1%	15.8%	17.9%	17.8%	18.0%
Available for Debt Service		3.1%	3.9%	2.2%	0.1%	0.2%	0.0%
\$ Available for Debt Service (in millions)		\$12.8m	\$16.4m	\$9.5m	\$261k	\$904k	\$241k

The CIP is reviewed by the Commissioners periodically, usually twice a year, once at the annual Commissioners' Planning Workshop, and then again during their annual budget deliberations. The most recent discussion occurred in February 2015 during the strategic planning session for the FY 2016 budget.

The CIP consists of four Sections:

1) *CIP Summary* - this section provides a summary of the capital improvement plan in table form. The summary presents the estimated capital costs for each department and the years in which the County expects to assume that debt.

2) *Individual Project Descriptions* - this section explains each CIP project in further detail on the included tables. The table includes the benefits and effects of funding the project as well as the expected method of financing and its impact on the operating budget.

## 2016–2021 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

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3) *Future Budget Impact Analysis* - this section evaluates the impact of the CIP on the operating budget and the County's debt tolerance. These tables and charts present the potential effects of the CIP on the County's ability to maintain its current fiscal practices and its ability to borrow money without compromising the County's strong financial status. Annual needs include any costs which will impact the General Fund. Annual needs include debt service and all related operating costs of the project once complete, i.e., personnel, utilities, etc.

4) *Unfunded Projects*. This section provides a brief summary of projects submitted but not included in the proposed CIP. The summaries include a description of the project and details as to why it is not proposed in the CIP.

For the Capital Improvement Planning period for 2016-2021, the requested projects cost an estimated \$826 million. The proposed Capital Improvement Plan presented on the following pages recommends projects totaling \$333 million during the planning period.

Key points of the Capital Plan include:

### Source of Funding for Included Projects

GO Bonds	\$198,400,000
Limited Obligation Bonds	87,650,000
Short Term Financing	0
2/3rds Bonds	40,400,000
Pay Go	6,825,000
Sale of Assets	<u>0</u>
<b>Total</b>	<b><u>\$333,275,000</u></b>

The projects identified above have been discussed with the Board of Commissioners at the February 2015 Winter Worksession. The Capital Improvement Plan is not a stagnant document and changes and updates are constantly being made as priorities change and opportunities arise.

Below provides and outline of the projects proposed for the planning period 2016-2021. All projects require final approval by the Board of Commissioners before moving forward.

### Winston-Salem/Forsyth County School Projects - Requested Bond Referendum

The Winston-Salem/Forsyth County Schools have requested projects totaling \$575,000,000 and for a bond referendum to be held. The amount included in the Plan for the Winston-Salem/Forsyth County Schools is \$575,000,000, however, the plan period includes two (2) bond referenda for a portion of the School's request. A \$150 million referendum is proposed for November 2016 (FY2017). Two additional referenda are slated every four years for the remaining \$425 million - November 2020 referendum for \$215 million and a proposed November 2024 referendum for \$210 million. A successful referendum in November 2016 is assumed for the proposed \$150,000,000. This plan assumes all \$150 million of bonds would be issued during the planning period. The related operating costs (salaries, utilities, etc.) as well as debt service estimates are shown below to reflect the potential impact of the request on the General Fund.

The School system's request includes 4 new schools, 9 replacement schools, 4 partial replacements, 7 renovations, and district wide projects that may include life cycle maintenance projects. A portion of the bond proceeds would go towards shoring up the capital maintenance fund for life cycle and regular maintenance projects.

The estimated total debt service on the issuance of \$150 million in G.O. bonds assuming a 5% interest rate is \$227,354,168 (\$150m in principal payments and \$77.4m in interest). The interest rate will more than likely be slightly less than 5% if bonds are eventually sold for these projects.

## 2016–2021 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

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<u>Fiscal Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Service	\$2,354,167	\$15,394,736	\$15,000,000	\$14,605,262
Relating Operating Cost	743,000	761,575	780,614	800,130
 Total General Fund Impact	 <u>\$3,097,167</u>	 <u>\$16,156,311</u>	 <u>\$15,780,614</u>	 <u>\$15,405,392</u>

### Winston-Salem/Forsyth County Schools Capital Maintenance Plan

The Schools Capital Maintenance Plan is 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 \$6.5 million for capital repair and maintenance projects. Additionally, a \$1.735 million annual transfer from the General Fund is made to support this plan. The amount included in the plan for Capital Maintenance of facilities is \$19,500,000. These projects will be funded through the use of 2/3rds Bonds issued every other year. The School System is scheduled to receive \$6.5m every other year beginning in FY2017, FY2019, and FY2021.

<u>Fiscal Year</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Service	667,105	693,940	752,014	1,300,000	1,265,789

### Forsyth Technical Community College (FTCC) - Bond Referendum Request

This proposed CIP assumes projects totaling \$117.0 million and include the following: \$26 million for Main Campus Renovations and technology updates at various campuses; \$27 million for a 90,000 sq foot education building on main campus; \$18 million for an Aviation/Aerospace program at Smith Reynolds Airport; \$4.4 million for a 20,000 square foot addition at the Northwest campus for classroom space, computer labs, nursing labs, biology labs, etc., and \$41.6 million for a new campus in the western part of Forsyth County for classrooms, computer labs, nursing labs, biology labs, early childhood labs, continuing ed. classrooms, and an 80,000 square foot education building.

The proposed CIP proposes two bond referenda for the identified projects with \$48.4 million for a proposed November 2016 Bond Referendum with the remainder pushed out to a November 2020 or 2024 referendum. A successful referendum in the Fall of 2016 is assumed for the proposed \$48.4 million and the funding requirements are as follows:

<u>Fiscal Year</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Debt Service	464,744	455,840	2,321,176	2,251,480	3,044,400	2,948,720
Related Operating Costs	1,801,540	1,846,579	2,391,143	2,450,922	2,512,195	2,575,000
Total Impact on General Fund	<u>\$2,271,284</u>	<u>2,302,419</u>	<u>4,712,319</u>	<u>4,702,402</u>	<u>5,556,595</u>	<u>5,523,720</u>

A debt leveling tax increase is proposed as a funding option for this referendum. Debt leveling plans are a method by which debt service for these bonds would not impede other County programs from being funded and there would be a guaranteed method by which to pay the debt service.

### Forsyth Technical Community College (FTCC) - Capital Maintenance Plan

The FTCC Capital Maintenance Plan is 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 \$2.3 million for capital repair and maintenance projects. For the proposed plan period \$6,900,000 is included for the Capital Maintenance Program through the plan period. requirements are as follows:

<u>Fiscal Year</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Debt Service	60,728	225,158	443,053	496,516	652,475



**2016–2021 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS**  
**FORSYTH COUNTY, NORTH CAROLINA**

All Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
<p><b>Winston - Salem/Forsyth County Schools:</b> The WSFC School staff requests a November 2016 referendum to fund projects totaling \$575m. Staff provided a generic potential bond request which includes 4 new schools (\$90m), 9 Replacement Schools (\$145m), 4 Partial Replacements (\$80m), 7 Renovations (\$92m), and District Wide projects (\$168m). The amount of \$575m is based on information provided in April 2015. The plan proposes multiple Bond Referenda to provide the funding for these projects. Referenda are proposed for Fall 2016 (\$150m referendum), Fall 2020 (\$175m referendum), Fall 2024 (\$125m referendum) and Fall 2026 (\$125m referendum). The Plan assumes that \$150 million would be spent during planning period and the remaining \$425m will be placed on future bond referenda. The \$575m includes a 30% inflation adjustment per School System staff and includes 4 new schools</p>	575,000,000	150,000,000	x
<p><b>Forsyth Technical Community College:</b> Forsyth Tech requests a November 2016 bond referendum seeking approval for the County to issue debt to fund the following \$117m in projects: \$26m to complete Main Campus Renovations and to update technology for the various campuses; \$27m for a 90,000 sq foot educational building on main campus; \$18m for an Aviation/Aerospace program at Smith Reynolds Airport to include purchase of an old maintenance facility; \$4.4m for a 20,000 sq ft addition at the NW Campus; and \$41.6m to construct a new western campus and additional 80k sq ft educational facility. <i>The proposed Capital Improvement Plan includes a Bond Referendum scheduled for November 2016 for a total of \$48.4 million. The proposed Western Campus and additional educational building on Main Campus are pushed into years outside the plan period 2016-2021.</i></p>	117,000,000	48,400,000	x
<p><b>Winston - Salem/Forsyth County Schools:</b> Capital Maintenance Plan (FY2017 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$6.5m issued in FY2017, 2019, and 2021.</p>	19,500,000	19,500,000	
<p><b>Forsyth Technical Community College:</b> Capital Maintenance Plan (FY2017 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$2.3 million issued in FY2017, 2019, and 2021.</p>	6,900,000	6,900,000	
<p><b>Hall of Justice - (FY 2017-FY 2018 - LOBS) -</b> Renovate or replace Hall of Justice to provide additional courtroom space and technology upgrades. Plan includes \$50m for Phase 1 of either a new Courthouse ore addition to the existing building. Assume LOBS to be used rather than G.O. Bond referendum.</p>	80,000,000	50,000,000	
<p><b>SciWorks -</b> Replace or renovate nature science museum. (FY2019 LOBS)</p>	25,000,000	25000000	
<p><b>Park System Capital Maintenance and Development -</b> ( \$2 million in FY2017 and alternating years)</p>	6,000,000	6,000,000	
<p><b>County General Capital Maintenance (</b> FY 2015 and alternating years)</p>	6,000,000	6,000,000	

**2016–2021 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS  
 FORSYTH COUNTY, NORTH CAROLINA**

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<b>Public Safety</b> - Upgrade or replace 800MHz Radio System - County share of project only. (FY2018 - FY2020 LOBS)	12,650,000	12,650,000	
<b>Human Services - Public Health Department Renovations - Nursing and Medical Records Areas</b> - (FY2017 2/3rds Bonds)	2,000,000	2,000,000	
<b>Information Systems</b> ( FY 2016 - FY 2021 SAN and Network Switches, Data Archive System, Telephone System & various other IT related replacements - 5 year financing or Pay Go) Propose pay-go as first funding option if available.	7,907,500	6,825,000	
<b>Grand Total</b>	<b><u>857,957,500</u></b>	<b><u>333,275,000</u></b>	

## ALTERNATE SERVICE OVERVIEW

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<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>	<i>Mgr's Rec.</i>	
Sheriff's Office	24 FT Detention Officers	1,296,960	104,304	1,192,656	300,000	
	16 FT Patrol Squad Deputies	1,793,920	882,480	911,440	800,000	
	4 FT Criminal Investigations Unit - Investigators	393,100	0	393,100		
	6 FT Narcotics Investigators	589,650	72,690	516,960		
	3 FT Court Security Deputies	192,660	0	192,660	125,000	
	2 FT Transportation Deputies	223,010	0	223,010		
	2 FT Senior Office Assistants - Records & Permits	74,000	0	74,000		
	2 FT Telecommunicators	81,570	0	81,570		
	4 FT Civil & Execution Deputies - Warrant Squad	614,660	0	614,660		
	2 FT Triad FBI Task Force Investigators	148,780	0	148,780		
	1 FT Senior Office Assistant - Administration	37,000	0	37,000		
	1 FT Victim Services Specialist	52,750	0	52,750		
	1 FT Public Information Officer	76,330	0	76,330		
	1 FT A/V Technician	58,640	0	58,640		
	Military & Education Incentive Pay	369,150	0	369,150		
	Sheriff's Department Special Teams Incentive Pay	129,800	0	129,800		
	Emergency Services	911 Telecommunicator	0	0	0	
		Access Control System	65,000	0	65,000	
Ambulance Garages & Mobile Command Post		172,000	0	172,000		
Mobile Integrated Healthcare Pilot Program		587,644	0	587,644	300,000	
3 PT Fire Engineers		49,016	0	49,016		
Road Safety Program Technology		116,665	0	116,665		
Court Services	Safe on Seven	186,622	0	186,622	150,000	
Public Health	School Nurses	143,514	0	143,514	143,000	
	Public Health 100 Year Anniversary Celebration	20,000	0	20,000		
Aging Services	Senior Services Enhanced County Funding	200,000	0	200,000		
	Shepherd's Center Funding	74,373	0	74,373		
NC Cooperative Extension	Urban Farming	52,442	0	52,442	45,000	
	Tanglewood Arboretum Fencing	200,000	0	200,000		
Public Libraries	1 FT Peer Support Specialist	44,967	0	44,967	30,000	
Parks & Recreation	Tanglewood Manor House After Hours Customer Care	21,361	0	21,361		
	Marketing & Events Enhancement	26,121	0	26,121		
	Tanglewood Nature Based Program Enhancement	28,668	0	28,668		
	Park Development Funds	N/A	0	N/A		

# ALTERNATE SERVICE OVERVIEW

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>	<i>Mrg's Rec.</i>
Housing & Community Dev.	Housing Code Enforcement	104,648	0	104,648	
Economic Development	Downtown Winston-Salem Partnership Enhancement	15,094	0	15,094	
	Piedmont-Triad Film Commission Enhancement	19,812	0	19,812	
	Winston-Salem Business, Inc. Enhancement	29,215	0	29,215	
	Winston-Salem Chamber of Commerce Enhancement	87,936	0	87,936	
Human Resources	1 FT Human Resources Assistant	43,455	0	43,455	
Board of Elections	Elections Equipment Replacement	1,536,130	0	1,536,130	
Community Grants	SciWorks - ACE Aviation Support	30,000	0	30,000	
	Arts Council Operating Support	300,000	0	300,000	
	Arts Council Capital Request	500,000	0	500,000	
	Forsyth Humane Society Capital Campaign Support	250,000	0	250,000	
	Community Care Center Operating Support	100,000	0	100,000	
	National Black Theatre Festival Contribution	50,000	0	50,000	
	Communities in Schools Operating Support	50,000	0	50,000	
	Old Salem 8th Grade WSFCS Field Trip	48,000	0	48,000	
	Old Salem Operating Support	75,000	0	75,000	
Non-Departmental	Full Time Employee 401k Contribution	1,924,380	0	1,924,380	FULL
	Accrued Holiday Leave Policy	503,500	0	503,500	FULL
	Library Leveling Plan	N/A	N/A	N/A	
	2016 Bond Referendum	N/A	N/A	N/A	
<b><u>TOTAL</u></b>		<b><u>13,353,101</u></b>	<b><u>1,059,474</u></b>	<b><u>12,728,069</u></b>	<b><u>4,318,880</u></b>

Funding all alternate service level requests would require a tax increase of 3.98¢

County Manager's ASL Recommendations would require a tax increase of 1.02¢

# SHERIFF'S OFFICE

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**Title of ASL: 24 FT Detention Officers**

Expenditure	\$ 1,296,960
Revenue	\$104,304
<b>Net County Dollars</b>	<b>\$1,192,656</b>
<b>Projected Overtime Savings</b>	<b>(\$200,000)</b>

**Description of Request:**

To address ongoing daily short staffing, provide an appropriate number of security staff, and reduce overtime worked thus reducing employee turnover, the Sheriff requests funds to increase Detention Security staffing by 24 full time Detention Officers to be assigned to Security Teams at the Detention Center. The Sheriff's Office conducted an internal staffing analysis and determined that the current staffing level of Detention Officers is inadequate to cover the operating workload at the Forsyth County Detention Center without overtime. The current vacancy levels provide challenges to staff deployment taking into account annual, holiday, military, sick, and FMLA leave, as well as coverage for Hospital Duty. Federal and State detention requirements make it challenging to provide the direct inmate supervision required under the Prison Rape Elimination Act (PREA) and an increase in the number of active gang members, mentally ill, and females incarcerated at the LEDC, in addition to weekenders are beginning to put limitations on where inmates can be housed which sometimes requires the final section of the LEDC to be opened. There are two 12-hour shifts per day at the LEDC and one housing area requires at minimum 3 officers per shift (1 in the control room and 1 in each "pod").

This new staffing will reduce the inmate to staff ratio and may help retain of current staff. Mandatory overtime has been cited as a reason for short-term Detention staff. Rollover SCAAP funds totaling \$104,304 are proposed to be used to pay for initial start-up operational costs. The SCAAP funds are shown in the revenue line above. The Sheriff's Office projects the additional staff would eliminate overtime by \$200,000, however, because of the time it takes to hire and train new officers to be solo would provide minimal, if any, savings the first year.

The per position cost of the request is:

<b>Detention Officer</b>	<b>Cost</b>
Salary	\$35,750
Fringe	13,870
Capital Outlay/Vehicle	0
Operating Supplies	<u>4,420</u>
<i>Per Position Cost</i>	<i>\$54,040</i>
# Requested	X 24
<b>Total \$ for Requested position</b>	<b>\$1,296,960</b>

***Manager's Recommendation: \$300,000***

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# SHERIFF'S OFFICE

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**Title of ASL: Patrol Squads - 16 FT Deputies**

Expenditure	\$1,793,920
Revenue	882,480
<b>Net County Dollars</b>	<b>\$ 911,440</b>

**Description of Request:**

To increase deputy safety and platoon staffing, to improve public safety and response time, and to create greater visibility in the community, the Sheriff requests funds to hire 16 full-time deputies for the Patrol division.

The Sheriff's Office conducted an internal staffing analysis and determined that the current staffing level of the Patrol division was inadequate to cover the workload associated with an increase in the patrol area population (from 47,534 unincorporated in FY 2008 to 57,658 in FY 2015, a 21.3% increase) and the increase in the number of calls for service from FY2010 (43,306) to FY2014 (66,244). The number of response officer positions, excluding community policing, has remained the same from FY2007 to FY2015.

The Sheriff's Office believes that the addition of these Deputies will allow the Patrol division to reduce the number of calls (triple 0s) without a Patrol Deputy available to respond (1,072 in FY2008 to 3,050 in FY2014) by 75% and improve the time to get a 2<sup>nd</sup> Deputy on a call scene by 3 minutes.

The Sheriff's Office proposes to use \$882,480 of the available federal forfeiture fund balance to pay for initial start-up equipment costs for these positions.

An updated analysis of the 2008 Law Enforcement Services Consolidation study shows that for the Sheriff's Office to attain the 2008 ratio of 1.22 officers per 1,000 population, an additional 7 to 13 full time Patrol Deputies above current staffing levels are required which basically provides, on average, a relief position per platoon. The study does not factor in workload increases, only population changes.

The per position and full cost of the request is:

<b>Patrol Deputy</b>	<b>Cost</b>
Salary	\$36,000
Fringe (includes 401k & Sep Allow)	19,080
Capital Outlay/Vehicle	25,800
Operating Supplies/Personal Protective/Vehicle Equipment <\$5,000	<u>\$31,240</u>
<i>Per Position Cost</i>	<i>\$112,120</i>
# Requested	X 16
<b>Total \$ for Requested position</b>	<b>\$1,793,920</b>

*Manager's Recommendation: \$800,000*

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# SHERIFF'S OFFICE

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**Title of ASL: Criminal Investigations Unit - 4 FT Investigators for Caseload Increase**

Expenditure	\$393,100
Revenue	0
<b>Net County Dollars</b>	<b>\$393,100</b>

**Description of Request:**

To reduce the caseload per Investigator, potentially reduce overtime costs, and potentially increase investigation time and clearance rates, the Sheriff requests the addition of 4 Investigators in the Criminal Investigation Unit.

The Forsyth County Sheriff's Office (FCSO) currently has 7 full-time Investigators and 2 Corporals in the Criminal Investigations Unit who conduct investigations. According to the Sheriff's request documentation, since FY 2010-2011, the number of cases assigned to the Criminal Investigations Unit has increased by 49%, from 1,029 cases to 2,025 cases. Documentation and technology requirements have made the cases more labor intensive and the mental and physical stress is causing burnout on current staff.

According to the Sheriff's request, increased staffing will enhance the ability of staff to properly investigate cases and reduce the potential for human error due to overwork and stress. The additional positions will increase investigation times with the goal of creating a safer community and improve crime prevention capacity..

Cost per officer is as follows:

Investigator	Cost
Salary	\$36,500
Fringe (include 401k & Separation Allowance)	19,275
Capital Outlay/Vehicle	25,000
Operating Supplies	<u>17,500</u>
<i>Per Position Cost</i>	<i>\$98,275</i>
# Requested	X4
<b>Total \$ for Requested positions</b>	<b>\$393,100</b>

# SHERIFF'S OFFICE

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**Title of ASL: Narcotics - 6 FT Investigators**

Expenditure	\$589,650
Revenue	72,690
<b>Net County Dollars</b>	<b>\$516,960</b>

**Description of Request:**

In order to better address drug crimes, impact the safety of the public, and conduct independent investigations of drug use and sales in Forsyth County, the Sheriff requests the addition of 6 Narcotic Investigators.

The Forsyth County Sheriff's Office (FCSO) currently has 6 Investigators assigned to the Narcotics Unit to serve a population of approximately 358,000. Comparatively, New Hanover County has 23 Investigators serving a population of approximately 209,000 and Cumberland County has 19 Investigators serving a population of approximately 324,000. The comparison equates to the FCSO having approximately 70% less dedicated staff to investigate illegal drug violations than New Hanover and Cumberland County Sheriff's Offices.

According to information provided by the Sheriff's Office, 97.8% of illegal narcotic information received by FCSO in calendar year 2014 was not investigated further due to a lack of staff to conduct investigations. The documentation does not provide whether a tip was disregarded, on a waiting list, or what. FCSO is dependent upon the availability of other agency personnel to operate and large complex investigations are delayed or not instituted. Additionally, the Risk of injury to personnel is very high and unit effectiveness slow.

The FCSO estimates that \$4,724,668 in drug tax revenue (civil forfeitures) has not been tapped in 2015 because each year, depending on the date of individual cases, eligibility to collect taxes for some cases expires.

Start-up costs will be partially paid for with Federal Forfeiture funds as shown in the revenue section above (\$72,690).

The per position cost of the request is:

<b>Narcotics Investigator</b>	<b>Cost</b>
Salary	\$36,500
Fringe	19,275
Capital Outlay/Vehicle	25,000
Operating Supplies	<u>17,500</u>
<i>Per Position Cost</i>	<i>\$98,275</i>
# Requested	X 6
<b>Total \$ for Requested position</b>	<b>\$589,650</b>



# SHERIFF'S OFFICE

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**Title of ASL: Court Services - 3 FT Court Security Deputies**

Expenditure	\$192,660
Revenue	0
<b>Net County Dollars</b>	<b>\$192,660</b>

**Description of Request:**

To enhance the safety and security of the Forsyth County Courts and in conjunction with the addition of an additional District Court Judge position in Forsyth County, the Sheriff requests three (3) additional Court Security Deputy positions be added to the Court Security division.

As of the FY 2015, the State of North Carolina allocated one additional District Court Judge to Forsyth County. With the addition of the eleventh (11<sup>th</sup>) District Court Judge for Forsyth County, the Sheriff's Office Court Security staffing ratio has been diminished for the provision of security within the courtrooms.

The number of court sessions increased by 10.7% during calendar year 2014. A minimum of three Court Deputies are assigned to each court session to maintain safety and security. Court Bailiffs are responsible for the protection of eleven District Court Judges, four Superior Court Judges, Jurors, other judicial staff, and the thousands of citizens who come into the Hall of Justice daily.

The costs are for salary, fringe, and operating costs. These positions are not assigned vehicles.

The per position cost of the request is:

<b>Deputy Sheriff (Court Security)</b>	<b>Cost</b>
Salary	\$35,750
Fringe	18,870
Capital Outlay/Vehicle	0
Operating Supplies	<u>9,600</u>
<i>Per Position Cost</i>	<i>\$64,220</i>
# Requested	X 3
<b>Total \$ for Requested position</b>	<b>\$192,660</b>

*Manager's Recommendation: \$125,000*

# SHERIFF'S OFFICE

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**Title of ASL: Transportation - 2 FT Deputies**

Expenditure	\$ 223,010
Revenue	0
<b>Net County Dollars</b>	<b>\$ 223,010</b>

**Description of Request:**

To increase transportation staffing, provide better protection to transporting officers, and decrease usage of detention staff to transport inmates, the Sheriff requests funds to hire 2 new full-time deputies within the Transportation division.

Total persons transported per transport position increased from an average of 144 in to 307 from 2011 to 2014.

There are currently 7 Transportation deputies conducting transports compared to 11 positions in 2011. The decrease from 2011 is attributable to the re-deployment of 4 Transportation deputy positions to the Patrol Division.

Presently there are vacation leave restrictions in place for this area and detention staff is sometimes borrowed to accomplish the transport duties (particularly for female transports due to rules regarding the presence of a female officer if there is a male officer transporting female inmates or mental patients).

The per position cost of the request is:

<b>Deputy Sheriff (Transportation)</b>	<b>Cost</b>
Salary	\$35,750
Fringe	18,880
Capital Outlay/Vehicle	25,800
Operating Supplies	<u>31,075</u>
<i>Per Position Cost</i>	<i>\$111,505</i>
# Requested	X 2
<b>Total \$ for Requested position</b>	<b>\$223,010</b>

# SHERIFF'S OFFICE

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**Title of ASL: Records & Permits - 2 FT Senior Office Assistants**

Expenditure	\$74,000
Revenue	0
<b>Net County Dollars</b>	<b>\$74,000</b>

**Description of Request:**

To increase staffing to comply with changes in NC General Statutes, the Sheriff requests funds to hire 2 full-time Senior Office Assistants for the Records & Gun Permits unit. These are civilian positions within the Sheriff's Office.

On October 1, 2013, significant changes to Article 52A (Sale of Weapons in Counties)/G.S. 14-404 became effective and have increased the workload and responsibilities of the Sheriff's Office staff in the pistol permit and records area. There are 27,109 pistol purchase permits in Forsyth County subject to the new requirements. Each month, between 50 to 200 permits have been flagged by the federal, State, or judicial sources under the new rules requiring review.

The new law requires the Sheriff to revoke a Pistol Purchase Permit when an event or condition occurs that causes the permit holder to become disqualified from having a permit. A list of these individuals must be compiled on a monthly basis and submitted to CJLEADS Database for compliance. Staff must then track revocations, surrenders and non-surrenders of permits. Failure on the part of the permit holder to surrender a disqualified permit is a Class 2 misdemeanor.

Additionally, the law change reduced the time to do background checks for permits and is now 7 days. Finally, there is pending legislation that will require employment fingerprinting for day care workers, social services workers, health care providers and other employers which will increase the number of prints required and the time in which it takes to get those prints taken.

The Sheriff's Office has the space and equipment available for the additional staffing. The new costs will be the ongoing cost of the positions and a minimal amount for uniforms.

The per position cost of the request is:

<b>Sr Office Assistant (Permits &amp; Records)</b>	<b>Cost</b>
Salary	\$26,480
Fringe	10,270
Capital Outlay/Vehicle	0
Operating Supplies	<u>250</u>
<i>Per Position Cost</i>	<i>\$37,000</i>
<b># Requested</b>	<b>X 2</b>
<b>Total \$ for Requested position</b>	<b>\$74,000</b>

# SHERIFF'S OFFICE

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**Title of ASL: Communications - 2 FT Telecommunicators**

Expenditure	\$ 81,570
Revenue	0
<b>Net County Dollars</b>	<b>\$ 81,570</b>

**Description of Request:**

To reduce the amount of time emergency callers are placed “on hold” and allow Supervisors to perform their duties, the Sheriff requests funds to hire 2 new full-time Telecommunicators within the Communications division.

Since 2011 the number of calls answered per Telecommunicator has increased from FY2011 - 2,189 calls to FY 2014 - 4,993 calls. In life threatening calls the telecommunicator must remain on the phone with a caller until an officer arrives on scene, which can take from 10 to 30 minutes. These circumstances result in the occurrence and time callers are being placed “on hold” to answer radio traffic or other emergency calls to less desirable levels.

Additionally, as a result of employee vacation, holiday, and sick days, as well as an increase in call volume and work load, supervisors are having increasingly answering phone calls and radio traffic.

The per position cost of the request is:

<b>Telecommunicator</b>	<b>Cost</b>
Salary	\$29,310
Fringe	11,370
Capital Outlay/Vehicle	0
Operating Supplies	<u>105</u>
<i>Per Position Cost</i>	<i>\$40,785</i>
# Requested	X 2
<b>Total \$ for Requested position</b>	<b>\$37,000</b>

# SHERIFF'S OFFICE

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**Title of ASL: Civil & Executions - 4 FT Deputies**

Expenditure	\$614,660
Revenue	0
<b>Net County Dollars</b>	<b>\$614,660</b>

**Description of Request:**

In an effort to improve the timely serving of Civil Orders for Arrest, the Sheriff requests funds to hire 4 full-time Deputies assigned to the Criminal Warrant Squad.

During calendar year 2013 and 2014, 40% of the Civil Orders for Arrest (OFAs) and 57% of Warrants for Arrest received were not able to be served. Most of these orders were related to child support orders. Agencies within the Court System are requiring that these specific orders are served on defendants so that the Judicial System can improve child support orders and yields potentially.

A larger dedicated team of trained law enforcement professionals are requested to concentrate exclusively on Arrest Warrants and Civil Orders for arrest to facilitate court proceedings. Having a larger team to research investigative leads regarding these processes would ideally minimize the time it takes to serve them. At the same time, this would improve locating offenders.

Currently out of 1,008 active Civil Orders for Arrest in Forsyth County, \$10,230,000 is due to plaintiffs on un-served civil processes.

The per position cost of the request is:

<b>Deputy Sheriff (Civil &amp; Executions)</b>	<b>Cost</b>
Salary	\$35,750
Fringe	18,880
Capital Outlay/Vehicle	51,600
Operating Supplies	<u>47,435</u>
<i>Per Position Cost</i>	<i>\$153,665</i>
# Requested	X 4
<b>Total \$ for Requested position</b>	<b>\$614,660</b>

# SHERIFF'S OFFICE

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**Title of ASL: 2 FT Investigators (Triad FBI Task Forces)**

Expenditure	\$148,780
Revenue	0
<b>Net County Dollars</b>	<b>\$148,780</b>

**Description of Request:**

To allow for the Forsyth County Sheriff’s Office to participate in the FBI’s Piedmont Triad Safe Streets Task Force (PTSSTF) and the FBI Joint Terrorism Task Force(JTTF), the Sheriff requests funds to hire 2 new full-time Investigators. The FBI provides approximately \$51,500 in office space, supplies, training, some equipment, vehicles, fuel, cellular telephones, and reimbursed overtime costs. These costs are not included in the numbers above

The PTSSTF and JTTF have become important tools in enhancing safety of the citizens of the Middle District of NC. The PTSSTF focus is to conduct long-term investigations targeting violent drug and gang related activity in order to build cases which eliminate entire organizations using Federal investigative tools and partnerships. According to the Sheriff's Office, this type of approach can result in a greater and more prolonged community impact.

The JTTF conducts long-term investigations involving domestic, international or counterterrorism nexus. The JTTF conducts these investigations to detect, investigate, prosecute and deter terrorism activities that have effects both locally and globally.

The FCSO is requesting two investigators to engage in these types of operations in Forsyth County. Task Force Officers are supplied with office space, training, some equipment, vehicles, fuel for their vehicles, cellular telephones with service and reimbursement for overtime by the FBI. The FCSO would also be a sharing partner in any asset forfeiture obtained by the Task Forces. The Sheriff's Office does not currently participate in these operations.

The per position cost of the request is:

<b>Deputy Sheriff (Transportation)</b>	<b>Cost</b>
Salary	\$39,060
Fringe	20,630
Capital Outlay/Vehicle	0
Operating Supplies	<u>14,700</u>
<i>Per Position Cost</i>	<i>\$74,390</i>
# Requested	X 2
<b>Total \$ for Requested position</b>	<b>\$148,780</b>

# SHERIFF'S OFFICE

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**Title of ASL: Administration - 1 FT Senior Office Assistant**

Expenditure	\$37,000
Revenue	0
<b>Net County Dollars</b>	<b>\$37,000</b>

**Description of Request:**

For assistance in several divisions in the Forsyth County Sheriff’s Office, the Sheriff requests funds for 1 full-time Senior Office Assistant.

Currently, there is no administrative office support for several divisions and units in the Sheriff’s Office. This position would perform a variety of administrative duties for the Enforcement Bureau, Information Technology, Human Resources, Administrative Services, and the Business Office. These duties include research, scheduling, technology management, assembly of timesheets, CALEA reporting, wellness program administration, and other administrative tasks currently being handled by the Major over Enforcement or other staff within the various divisions.

The full cost of the request is:

<b>Senior Office Assistant</b>	<b>Cost</b>
Salary	\$26,480
Fringe	10,270
Capital Outlay/Vehicle	0
Operating Supplies	<u>250</u>
<i>Per Position Cost</i>	<i>\$37,000</i>
# Requested	X 1
<b>Total \$ for Requested position</b>	<b>\$37,000</b>

# SHERIFF'S OFFICE

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**Title of Request: Victim Services - 1 FT Victim Services Specialist**

Expenditure	\$52,750
Revenue	0
Net County Dollars	\$52,750

**Description of Request:**

For additional capacity to implement the requirements of the Crime Victims’ Rights Act, the Sheriff requests to hire 1 full-time Victim Services Specialist.

Currently the County has one position in the Victims Services division, and that is the Sheriff's Chaplain position which is challenged to comply with the requirements of State Law (NCGS 15A-831, revised in 2008). The law requires that the FCSO provide information to victims, provide them with a questionnaire/release form and take appropriate action as necessary.

At this time the process is managed through the publication of a Victim’s Rights Brochure. There are no staff available to follow through with the process. Several years ago, the County received a three-year grant for a Victims Services Specialist which developed and managed the current process.

As part of the policy at the time, once grant funding expired, the County did not absorb the cost of the position. As a result, there is no consistent follow-up with victims as required by the Victim’s Rights Act (NC G.S. Article 46/NCGS 14A-831).

Currently sworn officers and investigators are being used to help comply with portions of the law's requirements impacting their ability to focus and perform their official duties and tasks efficiently.

The cost of the Victims Services Specialist is as follows:

<b>Victims Services Specialist</b>	<b>Cost</b>
Salary	\$37,070
Fringe	14,380
Capital Outlay/Vehicle	0
Operating Supplies	<u>1,300</u>
<i>Per Position Cost</i>	<i>\$52,750</i>
# Requested	X 1
<b>Total \$ for Requested position</b>	<b>\$52,750</b>



# SHERIFF'S OFFICE

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**Title of ASL: Administration 1 FT Public Information Officer**

Expenditure	\$76,330
Revenue	0
<b>Net County Dollars</b>	<b>\$76,330</b>

**Description of Request:**

To coordinate internal and external communications, the Sheriff requests funds to hire 1 full-time Public Information Officer.

Currently the PIO duties are provided by the Chief Deputy. The funding of this position allows the Chief Deputy to focus on operational and personnel issues. The PIO position is needed to manage internal and external communications as well as the Agency's web presence. The position will also provide recruitment support to the FCSO HR function.

The cost of the position request is as follows:

<b>Victims Services Specialist</b>	<b>Cost</b>
Salary	\$55,000
Fringe	21,330
Capital Outlay/Vehicle	0
Operating Supplies	<u>0</u>
<i>Per Position Cost</i>	<i>\$76,330</i>
# Requested	X 1
<b>Total \$ for Requested position</b>	<b>\$76,330</b>

# SHERIFF'S OFFICE

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**Title of ASL: 1 FT Audio/Video Technician (Information Technology)**

Expenditure	\$58,640
Revenue	0
<b>Net County Dollars</b>	<b>\$58,640</b>

**Description of Request:**

To assist with the implementation and maintenance of audio/video equipment, the Sheriff requests funds to hire 1 full-time Audio/Video Technician for the Sheriff's Office Information Technology division.

During FY2016, the FCSO will make a purchase of a large number of body-mounted cameras. To maintain and administer the deployment and manage and maintain all other video surveillance systems installed throughout the Public Safety Center and vehicles, a dedicated, field expert is required. This position will respond to video footage requests from staff, lawyers, and the District Attorney's Office and other State or federal law enforcement agencies. This position will process and edit video from various types of handheld and wearable systems as well as maintain evidence of all video incidents, ensuring proper chain of custody.

The cost of this position is:

<b>A/V Technician</b>	<b>Cost</b>
Salary	\$42,000
Fringe	16,290
Capital Outlay/Vehicle	0
Operating Supplies	<u>350</u>
<i>Per Position Cost</i>	<i>\$58,640</i>
# Requested	X 1
<b>Total \$ for Requested position</b>	<b>\$58,640</b>

# SHERIFF'S OFFICE

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**Title of ASL: Sheriff Request for Military and Education Incentive Pay Adjustments**

Expenditure	\$369,150
Revenue	\$0
<b>Net County Dollars</b>	<b>\$369,150</b>

**Description of Request:**

The Sheriff is requesting retroactive implementation of military and education pay for all eligible staff. Since 2012, new hires and employees who are promoted receive incentive payments up to 10% of their annual salary for military service and education degrees.

The guidelines were developed to assist the Sheriff in addressing recruitment challenges, not retention. The Sheriff's Office has one of the lowest voluntary turnover rates compared to other County departments. The voluntary turnover rate for the Sheriff's Office in calendar year 2014 was 8.52% compared to the overall county average of 12.16%.

The Sheriff requests that funds be added to his budget to provide the adjustments to all existing staff who did not receive an adjustment but are eligible. According to data from the Sheriff's Office, this change would impact 114 employees. Of the 114 "eligible" employees, 36 employees (31.6%) have over 15 years of service, 19 (16.7%) have between 10 and 14.99 years of service; and the remaining 59 (51.8%) employees have less than 10 years of service. Degrees earned do not necessarily reflect duties performed as part of one's current job.

No other County departments provide incentive pay. Shift differential is provided to employees who are bilingual at a rate of \$0.65 per hour when bilingual services are advantageous to one's job. Also, department managers may request that a new hire come in above 80% of market. The HR Director has the authority to approve up to 95% of market with the County Manager authorized to approve new hires above 95% of market with proper justification. The Sheriff's Office has capped new hire salaries for Deputy and Detention Officer positions to 90% of market with the establishment of the Promotional and Hiring Compensation Guidelines.

The approval of this ASL would increase the Sheriff's Office Personal Services line by \$369,150 (\$321,000 for incentive adjustments plus the associated fringe benefit impact of \$48,150).

# SHERIFF'S OFFICE

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**Title of ASL: Sheriff Request - Special Teams Incentive Pay**

Expenditure	Range \$102,800 to \$129,800
Revenue	\$0
<b>Net County Dollars</b>	<b>Range \$102,800 to \$129,800</b>

**Description of Request:**

To provide an incentive for employees assigned to special operations teams, the Sheriff requests incentive pay for eligible employees. Sheriff's Office employees assigned to special teams such as SWAT, Special Response Team, Honor Guard, and Field Training Officers receive no additional compensation for attaining and maintaining a higher level of training and performance associated with the teams. Besides prestige, there is no monetary incentive for participation on these teams. Currently, there are 23 members of SWAT, 6 K-9 members, 29 Special Response Team members, 25 Field Training Officers, and 13 Honor Guard members. The Sheriff requests that members of SWAT, K-9, SRT and Honor Guard be paid an additional \$50 bi-weekly for serving on these special teams. The chart below provides the comparison.

The initial request from the Sheriff's Office went to Human Resources for review and Human Resources determined that this request should be considered as an Alternate Service Level item because it would provide a benefit to only two classes of employees and requires new County dollars. Human Resources neither agreed nor disagreed with the request, however, if approved, Human Resources staff requests that a set structure and criteria be established and approved so that the compensation can be properly managed.

If incentive pay is approved by Commissioners, HR suggests a shift differential like with bilingual pay (\$0.65 per hour) and only compensating for SWAT, SRT, FTO, and Honor Guard when training or hours worked on these teams occurs. HR also suggests providing a year-round \$0.65 per hour shift differential for the K-9 unit handlers. The Sheriff's request has one anomaly and that is for the Field Training Officers. For these team members, the Sheriff requests a 4% increase only for the hours worked as a Field Training Officer.

The chart below shows the minimum full year cost of the Sheriff's Request and the corresponding cost for the HR suggestions. Although HR suggests paying the differential based only on training hours or hours worked on those special teams, this would be the maximum annual cost based on the current complement of members on each team. If the numbers increase, then so too would costs. The Sheriff's Request shows the minimum full year cost based on current special team staffing. If additional staff are added to the teams, the cost increases by \$1,300 per person for a full year. The HR Recommendation numbers below are rounded.

*Comparison of Sheriff Request and HR Recommendation*

<b>Special Team</b>	<b>Sheriff Request</b>	<b>HR Recommendation (max)</b>
Cost per team member	\$50 bi-weekly = \$1,300/yr	\$0.65/ hour x 2,080 hrs = \$1,352/year
SWAT (23 members)	\$29,900	\$31,100
K-9 (6 members)	\$7,800	\$8,110
Special Response Team (29 members)	\$37,700	\$39,210
Honor Guard (13 members)	\$16,900	\$17,580
Field Training Officer (25 members)	<u>\$10,500</u>	<u>\$33,800</u>
Total Special Teams Members = 96	<u>\$102,800</u>	<u>\$129,800</u>

# EMERGENCY SERVICES

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**Title of ASL: 911 Communications - Add 1 Part-time Telecommunicator**

Expenditure	\$0
Revenue	\$0
<b>Net County Dollars</b>	<b>\$0</b>

**Description of Request:**

The Emergency Services Director requests one new part-time position within 911 Communications. The department currently has four part-time positions budgeted for a total of 2,163 hours. This new part-time position would be split into the current allotted part-time hours budgeted for the division.

At present, 911 Communications has four part-time positions. This new position would work within the allotted hours and would provide the department greater flexibility with covering shifts at the 911 Communications Center due to vacancies and general leave being taken by employees.

# EMERGENCY SERVICES

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**Title of ASL:** Access Control

Expenditure	\$65,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$65,000</b>

**Description of Request:**

The Emergency Services Director requests funds to purchase access control hardware (door locks, card readers, access control cards, card printer/programmer) and installation for compatibility with Data Card software already purchased for Emergency Services Identification Cards.

This system will provide proximity card security for five facilities out of which Emergency Services operates. It will enhance employee safety, deny access quicker to former employees, and provide a monitoring station for tracking and reporting.

The facilities to install this hardware include Station 8 , Station 9, Amp Drive, Triangle, and Station 6 (Winston-Salem Rescue).

# EMERGENCY SERVICES

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**Title of ASL: Ambulance Garages and Mobile Command Post Shelter**

Expenditure	\$172,000
Revenue	\$
<b>Net County Dollars</b>	<b>\$172,000</b>

**Description of Request:**

The Emergency Services Director requests funds to build several ambulance shelters: one shelter is for the ambulance located at the Rural Hall EMS station on property owned by the Town of Rural Hall and the other is for an ambulance stationed at the Forsyth Technical Community College Transportation Center located on Patterson Avenue. Additionally, the request includes erecting a shelter for the EMS mobile command post located at the Liberty Street EMS station (Winston-Salem Rescue building), which is property owned by the City of Winston-Salem.

<b>Ambulance Shelter Costs</b>	<b>Cost</b>
Rural Hall EMS Satellite (property owned by Town of Rural Hall)	\$80,000
Patterson Ave EMS Satellite (FTCC Transportation Campus)	\$80,000
Mobile Command Post Shelter	<u>12,000</u>
<b>Total \$ for Request</b>	<b>\$172,000</b>

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# EMERGENCY SERVICES

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**Title of ASL: Mobile Integrated Healthcare Pilot Program - Add 6FT Paramedics**

Expenditure (program)	\$587,644
Revenue	\$0
<b>Net County Dollars</b>	<b>\$587,644</b>

**Description of Request:**

The Emergency Services Director requests funds for a pilot Community Paramedicine Program to provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits. One of the goals of this program is to improve stability and recovery of high risk patients minimizing unnecessary use of emergency department and ambulance services.

Of the current EMS calls, only five percent (5%) are for severe, acute medical illness. Many of the patients can be effectively managed outside of the hospital setting by connecting them with resources that promote stability and recovery.

This pilot program is an effort to implement triage and preventive care for individuals who are heavy users of ambulance resources and who are using emergency departments to meet needs that could be met at other facilities offering more appropriate levels of care. Many frequent users of ambulance resources and emergency departments do so because they lack the ability to obtain prescriptions, lack adequate food, and/or lack the ability to make use of non-hospital community resources available..

The request includes the addition of 6FT paramedic positions. A minimum of 3 positions would be needed to start this pilot program along with a quick response vehicle for each new position and operating supplies and equipment. In addition to the position costs shown below, this request includes an adjustment in the Medical Director's contract of \$11,500 to provide oversight for this program for a grand total request of \$587,644.

The per position cost of the request is:

<b>Paramedic (Paramedicine)</b>	<b>Cost</b>
Salary	\$36,546
Fringe	20,628
Capital Outlay/Vehicle	0
Operating Supplies	<u>6,350</u>
<i>Per Position Cost</i>	<i>\$63,524</i>
<b># Requested</b>	<b>X 6</b>
<i>Total Requested Position Cost</i>	<i>\$381,144</i>
3 QRVs @ \$65k (each 25k+ 40k equip - shared)	\$195,000
<b>Grand Total \$ for Requested Program</b>	<b>\$576,144</b>

**Manager's Recommendation: \$300,000**

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# EMERGENCY SERVICES

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**Title of ASL: Fire Suppression - Add 3 Part-time Fire Engineers**

Expenditure	\$49,016
Revenue	\$0
<b>Net County Dollars</b>	<b>\$49,016</b>

**Description of Request:**

To cover shift vacancies and to reduce overtime use by the Suppression Division, the Emergency Services Director requests funds to add three (3) part-time fire engineers .

Comparing two (2) years of data, FY2013 to FY2014, statistics show an increase in on scene arrival by units 109 & 209 which are split East and West from 9:00 am - 5:00 pm. With current staffing levels, the department is able to utilize both units 60% of the time, and even then for only approximately eight (8) hours a day.

The added part time positions would allow the department to, at a minimum, continue at the present level due to vacancies and training new personnel, and/or enable the division to staff both units 109 and 209 with two employees for longer periods of time resulting in increasing overall efficiency. The new part time employees are not intended to allow more employees to be scheduled off per shift.

Increasing the number of personnel responding to emergencies directly impacts the automatic aid response for volunteer departments that may result in improved ISO grades.

This cost includes salaries and fringe benefits for three part-time positions as well as uniforms, operating supplies, and memberships associated with the positions.

# EMERGENCY SERVICES

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**Title of ASL: Implement Road Safety Program Technology**

Expenditure	\$116,665
Revenue	\$
<b>Net County Dollars</b>	<b>\$116,665</b>

**Description of Request:**

To maximize fleet performance and enhance safety of employees and the public, the Emergency Services Director requests funds to purchase a Road Safety Program. The system allows the department to install a performance monitoring device on every emergency response vehicle.

Based on standards set by Emergency Services administration, there are several benefits from the implementation of this program that can be realized:

- 1) Reduction in the frequency and severity of accidents;
- 2) Decreased vehicle maintenance cost per mile;
- 3) Reduced vehicle down time; and
- 4) Reduced risk of injury in the workplace.

Statistical data shows the return on investment of this program can be realized in approximately 13 months based strictly on fuel savings and reduced repair costs. In addition, statistics also show a possible 15% to 20% increase in the useful life of vehicles resulting in a potential net decrease in the operating budget of up to 30% in 60 months. The savings would be seen more in the General Services Automotive Services Division rather than Emergency Services but the savings would be to the county as a whole.

The majority of the cost is for one-time installation and implementation fees. Costs include:

<b>Road Safety Program Technology</b>	<b>Cost</b>
Hardware & component parts	\$98,125
Installation & Training	\$13,500
Recurring annual access fee	<u>\$5,040</u>
<b>Total \$ for Request</b>	<b>\$116,665</b>

# COURT SERVICES

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Title of Request: County Funding for Safe on Seven Program (Court Services)

Expenditure	\$186,622
Revenue	0
<b>Net County Dollars</b>	<b>\$ 186,622</b>

**Description of Request:**

Due to federal and state grant support ending, the Safe on Seven staff requests that the County assume program funding totaling \$186,622 to maintain current service levels and operations of the Safe on Seven Domestic Violence center. County funding will replace a federal grant award which ended in the current fiscal year and State grant funding that ends during FY2016.

The Safe on Seven program, located on the seventh floor of the Forsyth County Hall of Justice, is a multi-agency service center for victims of domestic violence. There are 10 program staff contracted through either 1) the Administrative Office of the Courts via Forsyth County District Attorney’s Office and the Forsyth County Clerk of Court Office, 2) Family Services Inc., 3) or Legal Aid of North Carolina. Additionally, there is a contract with the Winston-Salem State University Center for Community Safety for data analysis. In previous fiscal years, the program costs have been funded with Federal Department of Justice – Office on Violence Against Women (OVW) and State Governor’s Crime Commission (GCC) grants.

The OVW grant ended in FY2015 and a new continuation grant application for funding through FY2017 was not approved. In the FY2015 budget process, the Board of Commissioners approved funding three contract positions that were not included in the continuation grant application request. When, in November 2014, the Safe on Seven program was notified that the new grant application was denied, a request was made to the County, and approved, to use County dollars to fund the remaining contracts through the end of FY2015.

Safe on Seven applied for and received a continuation State GCC grant to fund the program in FY 2015 and FY 2016. The grant award fully funded two contract positions in FY 2015 but did not provide sufficient funds for both positions for FY 2016.

The FY 2016 Continuation budget includes funding sufficient to support Safe on Seven contracts partially funded by County dollars in FY2015, as well as carry-over GCC grant funds. The District Attorney’s office also requests that the County also pick up funding totaling \$186,622 to cover the full cost of all 11 contracts previously funded with state and federal grants.

The GCC grant application contains a non-supplanting clause and if the County provides the funding for these contract positions, it will only be eligible for GCC funds to expand the program, not support for ongoing operations.

*Manager Recommendation: \$150,000*

# PUBLIC HEALTH

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**Title of ASL: Improve School Health Nurse to Student Ratio (2FT Nurse positions)**

Expenditure	\$ 143,514
Revenue	\$ 0
<b>Net County Dollars</b>	<b>\$ 143,514</b>

**Description of Request:**

The Public Health Director requests 2 full time nurse positions for the School Health Program to improve the nurse to student ratio. The State of North Carolina Department of Health and Human Services has a state standard for nurse to student ratio of 1 nurse for every 750 students. For FY 2016, the Winston-Salem/Forsyth County School System's projected enrollment based on the DPI's initial average daily membership data is 54,471. Forsyth County has 18 full time nursing positions available to provide services within the Winston-Salem/Forsyth County Schools. For a ratio of 3,026 students to 1 nurse, 2 full time nurse positions were added in FY 2015 to begin addressing the issue. The County also contracts for the WSFCS to pay for four (4) full time nurses for the Exceptional Children's Program. If using only the 18 County funded nurses to calculate the ratio, the result is a ratio of 1 nurse for every 3,026 students ( $54,471/18 = 3,026.2$ ). If the 4 contracted nurses for the Exceptional Children's Program are added, this generates a ratio of 1 nurse for every 2,476 students ( $54,471/22 = 2,475.9$ ). There are 7 nurses employed by the WSFCS and 1 School Health Alliance Nurse funded by Wake Forest Baptist Medical Center. If these 8 nurse positions were included in the calculation, the ratio would be 1 nurse for every 1,816 students which looks a little better but is still more than double the recommended standard.

The number and complexity of health issues and problems for school-aged children have increased. Non-medical staff, such as teachers or teacher assistants, are being trained to carry out more medical services, giving more medicines, and being asked to immediately recognize changes in a child's health status. Such care is mandated by the Department of Public Instruction (DPI) to be provided under the supervision of a registered nurse. Per the contract between the WSFCS and the Public Health department, the Public Health Nurse is responsible for providing this supervision. By adding additional school health nurses, more effective supervision could be provided since the school nurse would be able to be in each individual school for increased periods of time.

To meet the standard of 1 nurse for every 750 students, the County would need to have 72 - 73 full time nurses on staff, not factoring in the 8 nurses funded through other sources. This means that the County would need an additional 50 - 51 School Health Nurses to meet the state standard. A consideration in adding that many positions would be the availability of enough nurses to fill the positions and that student enrollment is a moving target necessitating changing the number of nurses up or down periodically to meet the standard.

Currently in the General Assembly, there is legislation pending (S-640) authorizing the Legislative Research Commission to study issues related to staffing public schools with an adequate number of school nurses to meet students' needs. The study is to be completed and presented to the General Assembly when it reconvenes in 2016.

*Manager's Recommendation: \$143,000*

# PUBLIC HEALTH

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**Title of ASL: 100-Year Anniversary Celebration of Forsyth County Public Health**

Expenditure	\$20,000
Revenue	\$ 0
<b>Net County Dollars</b>	<b>\$ 20,000</b>

**Description of Request:**

The Public Health Director requests \$20,000 to celebrate the Health Department's 100-year Anniversary during 2016. The funds will be used to advertise in local newspapers and television; hold an April 2016 Reception and Open House (Birthday Party) for special invited guests and community, framing of historical documents, etc.

In addition, the Public Health Director requests a \$1500 stipend for an intern to compile a multimedia presentation on the history of the Forsyth County Health Department including interviews with current and former employees.

# AGING SERVICES

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**Title of ASL: Senior Services - Enhanced County Funding**

Expenditure	\$200,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$200,000</b>

**Description of Request:**

Due to a \$300,000 decrease in funding from the Kate B. Reynolds Charitable Trust, Senior Services, Inc. requests an additional \$200,000 from Forsyth County to support the Meals-On-Wheels program. The program helps elderly residents of Forsyth County remain at home rather than in skilled or nursing care facilities by providing home-delivered meals.

The Kate B. Reynolds Charitable Trust has supported the Meals-on-Wheels program for over 25 years, but in FY2015-2016, will eliminate its funding for the program. As a result, private foundation funding for Meals-On-Wheels will decrease by \$300,000 or 60,000 meals.

To close the \$300,000 gap, Senior Services intends to raise \$100,000 from private sources but requests that the County absorb the remaining \$200,000. Forsyth County has an existing \$100,000 contract supporting Meals-On-Wheels for approximately 20,000 meals. This contract is in the Aging Services Department cost center, and Social Services contracts with Senior Services for an additional \$81,000 to support an estimated 115 individuals Social Services refers for Meals-On-Wheels.

According to its statistics, in calendar year 2014, Senior Services provided 287,236 meals for homebound and congregate settings and delivered 39,908 pounds of groceries to supplement meals for the neediest.

For FY2014-2015, Senior Services, Inc. projects to receive \$2,067,662 from other governmental organizations of which the Town of Kernersville provided \$10,000.

# AGING SERVICES

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**Title of ASL: The Shepherd's Center**

Expenditure	\$74,373
Revenue	\$0
<b>Net County Dollars</b>	<b>\$74,373</b>

**Description of Request:**

To continue to provide services to the older adults in Forsyth County, the Shepherd's Center requests County funding support of \$74,373 for FY 2016. Of the total funding request, \$44,705 would be for the Shepherd's Center of Greater Winston-Salem and \$29,668 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 County funding request matches the total State support for these agencies. In absence of County support, some Senior Center programming may have to be reduced or eliminated since HCCBG and State general purpose funding continue to be reduced and is anticipated to be further reduced in FY2016.

There are 160 senior centers in North Carolina of which 63% are public and receive local funding through county or city funding.

The Shepherd's Center of Greater Winston-Salem 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.

Over the past ten years, the Center:

- Served over 16,000 individuals and families through the services of the Faith In Action Care Program providing support to older adults wishing to remain independent in their own homes. This included responding to over 25,000 requests for assistance getting to medical appointments and grocery shopping;
- Assisted with over 5,000 minor home repair requests, allowing older adults to maintain their dignity and independence;
- Provided 20,000 weekly home and respite care visits for individuals and families;
- Offered health and wellness activities through their Senior Center programs to over 4,000 individuals each year; and
- Coordinated a congregational nursing and health ministry as a collaborative effort with 35 congregations throughout Forsyth County serving over 10,000 individuals a year.

The total operating expenses for both agencies for FY2015 totals \$229,797 (\$159,372 for Shepherd's Center of Greater Winston-Salem and \$70,425 for Shepherd's Center of Kernersville). In FY2015, the Town of Kernersville provided the Shepherd's Center of Kernersville a grant of \$15,000.

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# N.C. COOPERATIVE EXTENSION

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**Title of ASL: Urban Agriculture in Distressed Areas of Forsyth County**

Expenditure	\$52,442
Revenue	\$0
<b>Net County Dollars</b>	<b>\$52,442</b>

**Description of Request:**

To build on the success of the current community gardening program, interest in local foods, and the need for increased access to healthy food options food "deserts", Cooperative Extension requests County funds for a Project Coordinator position (\$32,442 salary and benefits) to develop an Urban Agriculture Project. Data compiled by MapForsyth documents areas of the County designated as "distressed" based on concentration of 16 variables. The area with the most extreme concentration (N. Patterson Street to the west, Hattie Avenue to the east, Twenty-Fifth Street to the north, Eleventh Street to the south) is approximately 0.63 square miles. A slightly larger area with high concentration of variables (University Parkway to the west, Ansonia Street to the east, Twenty-Eighth Street to the north, New Walkertown Road to the south) is approximately 1.49 square miles.

The Project Coordinator will report to a current Agricultural Extension Agent who works with small farms and targets limited income clients. The additional requested funds (\$20,000) will be used for establishment of the urban farm, travel, educational classes and general support of the project. Additional funding (cash or in-kind) in the amounts of \$10,000 for the market gardens, \$40,000 for a certified kitchen, \$10,000 for the aquaponic demonstration and \$20,000 for the landscape training will be secured through partnerships and grants.

The goal of the project is to offer economic opportunity for unemployed and underemployed audiences who live in the areas identified as distressed. The Urban Agriculture Project will include economic opportunity and education including job skill training. The project will have four tracks: 1-Urban farming for market gardening, 2-Value-added product development for farmers markets and corner stores, 3-Aquaponics, and 4-Landscape Gardening. Cooperative Extension strives to partner with citizens and existing organizations. Potential partnerships will include the Minister's Conference of Winston-Salem and Vicinity, the City of Winston-Salem Community and Business Development Department, Forsyth Technical College Adult High School Program, Liberty Street Farmer's Market, Goodwill, and others.

The project will include an urban farm school, establishment of one or more market gardens, establishment of an aquaponics demonstration, establishment of a certified kitchen and a landscape training program with opportunities for internships. Students who successfully complete one or more parts of the project should be better equipped to successfully gain employment. Additionally, schools will be engaged in order to provide opportunities for youth field trips to the various projects for hands-on learning opportunities.

The desired goal of the project would be to have participants gain employment, increase economic activity in the community, improve community appearance and collaboration and decrease the concentration of the negative variables that plague this area.

*Manager's Recommendation: \$45,000*



# N.C. COOPERATIVE EXTENSION

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**Title of ASL:** Tanglewood Arboretum Fencing

Expenditure	\$200,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$200,000</b>

**Description of Request:**

The NC Cooperative Extension Director, at the request of the Master Gardener volunteers, requests \$200,000 of County funds to install a decorative fence around the arboretum with the goal of preventing deer damage to plants. Exclusion of the deer would improve the quality of the arboretum, eliminate annual expenses for existing control methods, and increase the satisfaction of volunteers who maintain the arboretum. This fence would be 8 feet high with 9 gates and have a length of 2,100 feet.

The Arboretum and Gardens at Tanglewood Park is a partnership between Parks and Recreation, Cooperative Extension, and Master Gardener volunteers with the purpose of providing a quality center for landscape, gardening, and environmental stewardship. The arboretum is available for daily enjoyment to the public and is used for weddings and other events. The arboretum also serves the Extension's educational mission as an outdoor classroom where both adults and youth participate in hands-on education.

# PUBLIC LIBRARY

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**Title of ASL: Peer Support Specialist**

Expenditure	\$44,967
Revenue	\$0
<b>Net County Dollars</b>	<b>\$44,967</b>

**Description of Request:**

The Library Director requests that the County absorb the salary, benefits and operating costs of the Peer Support Specialist whose grant funding ends June 30, 2015. The position was funded with a three-year LSTA grant and funding from the United Way.

The position works with Library customers experiencing homelessness and others in need by offering referrals to community services that can assist this population with housing, medical services, employment, and other needs. The position assists library staff in their interactions with this population and serves as a liaison between the Public Library and the homeless provider network.

The request documentation expresses the importance of this position to library operations and addresses a significant library customer group (the homeless) which is often perceived as problematic by the community. Libraries are open to all citizens of the County and this staff person helps patrons in need to access services as opposed to marking time at the Library due to an inability to access those services on their own.

*Manager's Recommendation: \$30,000*

# PARKS & RECREATION

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**Title of ASL:** Tanglewood Park Manor House - After Hours Customer Service

Expenditure	\$21,361
Revenue	\$ 0
<b>Net County Dollars</b>	<b>\$ 21,361</b>

**Description of Request:**

The Parks & Recreation Director requests funding for 2 new part-time Office Assistant positions to staff the Manor House during evening hours of operation.

Currently, there is no staff available to check guests into the Manor House or be present for guests' needs during evening operation hours at the Manor House.

This request would provide hours to allow staff to be present from 5pm - 10pm in the evening to handle guest services. At present, if a guest is a late arrival, Park security has to come to the Manor House to check the guest into the facility. Parks & Recreation believes this enhancement will improve customer service and satisfaction and could potentially improve room rental.

# PARKS & RECREATION

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**Title of ASL: Tanglewood Park - Convert Part Time Sr. Office Assistant position to Full Time**

Expenditure	\$26,121
Revenue	\$ 0
<b>Net County Dollars</b>	<b>\$26,121</b>

**Description of Request:**

The Parks & Recreation Director requests an additional 1,300 hours to convert a part-time/temporary position to a full-time Gift Shop Coordinator/Sr. Office Assistant position for the Tanglewood Marketing/Events Office.

The position will recruit and supervise volunteer individuals and groups for projects in all parks. Making the position full time allows the position to meet the requests made by groups for this type of service.

The additional hours will help cover the work load for reservations, offer support to events management, and support management of the Festival of Lights. In the last five years, the department has hired four different Marketing Managers. The inconsistency and loss of institutional knowledge has presented a number of problems in managing the operations of this division.

# PARKS & RECREATION

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**Title of ASL: Tanglewood Park - Nature Based Program Enhancement**

Expenditure	\$28,668
Revenue	\$ 0
<b>Net County Dollars</b>	<b>\$ 28,668</b>

**Description of Request:**

The Parks & Recreation Director requests funding to increase the hours of a current part time Sr Recreation Specialist position by 1,680 hours and convert it to full time. The request allows the employee to provide more nature-based activities at all of the County parks.

The position, if full time, would be able to recruit and supervise volunteer individuals and groups for all projects in all parks. In addition, it allows the person to meet the demands made by groups for nature-based activities.

Currently the position is part time and budgeted for 400 annual hours since the programs typically do not operate during the winter months.

# PARKS & RECREATION

**Title of ASL: Park Development Funds**

Expenditure	\$20,000,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$20,000,000</b>

**Description of Request:**

In line with promoting the County's mission of creating a pleasant environment in which to live, Parks & Recreation requests establishment of a capital fund for major Park Development projects. The 2/3rds Capital Maintenance funding designated for Parks & Recreation have been critical to maintaining our current assets, development of new projects and expansion of popular amenities necessitates other funding sources or the ability to accumulate funding over fiscal years. In addition, there are capital projects that need substantial infusions of resources to maintain assets and eliminating or greatly reducing all other maintenance projects. A Parks & Recreation Capital Development Project Ordinance created would enable the Department to begin development of a number of projects outlined in Park master plans while not sacrificing maintenance efforts.

The projects to proposed within these funds include:

PROJECT	ESTIMATED COST	COMMENT
<b>TANGLEWOOD PARK</b>		
Golf Course Improvements	\$4,400,000	Projects recommended through consult with John Brown Management
Walking Path Additional Phases	\$1,750,000	Approximately 2.5 miles of additional multi-use trail connected to existing trail.
Multi-use/Farmers Market Area	\$1,500,000	Project includes design & planning fees, utility & infrastructure requirements, & site work. Include restroom, multi-use pavilion/shelter for farmers market stalls & other community uses, added parking, walking trail. Assumes Village of Clemmons provides funding as well.
<b>HORIZONS PARK</b>		
Park System Development from Approved Master Plan	\$2,000,000	Multi-use trails, nature trails, lake area, improved dog park area, additional parking, shelters, etc.
<b>TRIAD PARK</b>		
Perimeter Fencing at Field of Honor	\$250,000	
<b>SYSTEMWIDE PROJECTS</b>		
Land Acquisition	\$2,000,000	Make land purchases as opportunities arise
Playground Replacements & Renovations	\$1,000,000	
Utilities & Infrastructure Improvements	\$1,000,000	
Restroom, Roof, Shelter Replacements	\$1,100,000	
<b>GRAND TOTAL</b>	<b>\$20,000,000</b>	

No revenue is included but there is an assumption that a portion of the Field of Honor Fencing would be covered by Guilford County. Anticipated Village of Clemmons funding drives the Multi-use/Farmers Market Area project at Tanglewood Park.

*Manager's Recommendation:*

# HOUSING AND COMMUNITY DEVELOPMENT

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**Title of ASL: Enhance Housing Code Enforcement**

Expenditure	\$104,648
Revenue	\$0
<b>Net County Dollars</b>	<b>\$104,648</b>

**Description of Request:**

To increase Forsyth County Housing Code enforcement activity, the Housing and Community Development Director requests funds to hire a full-time Housing Specialist to perform code enforcement in the County and to establish a housing demolition fund.

One of the primary goals of the Housing and Community Development Department over the next year is to revise the minimum housing code to make its administration more efficient and effective. The number of Code Enforcement complaints the County receives has increased considerably in the last five years, especially for vacant, abandoned, and dilapidated dwellings. The increase has resulted in situations where complaints may sit for weeks before an inspection can be delivered due to the lack of staff hours to respond. The County receives no revenue from code enforcement but receives federal and state funds as revenue for the home-ownership and housing rehabilitation programs thus relegating and designating code enforcement as the department’s lowest priority.

To increase code enforcement activity, the department requests a full-time Housing Specialist position to assist in investigating and enforcing code complaints. 50% of the employee's time would be spent performing code enforcement duties which will markedly enhance the department’s ability to efficiently respond to complaints. The position would also work closely with the County Tax Department to inspect properties scheduled for tax foreclosure, estimate the cost to rehabilitate these properties, and work with local Community Development Corporations and non-profits to purchase and revitalize these properties to get them back on the tax rolls. Department staff believes many of these homes will be located in “hotspots” within the City of Winston-Salem, as highlighted in the maps developed by the MapForsyth staff.

To further support these efforts, the department also requests \$50,000 for demolitions. These dollars would pay for the demolition and clearance of residential dwellings that are abandoned, dilapidated, and present danger to the health, safety, and welfare of neighboring residents and whose condition may result in the reduction of the value of adjoining homes, threatening the tax base of the neighborhood. These funds will only be used in cases where the County Commissioners pass a resolution condemning a residential dwelling and ordering its demolition and clearance. The funds will pay for the demolition and clearance and then be reimbursed, in part or in whole, when the tax lien placed on the property is satisfied.

# ECONOMIC DEVELOPMENT

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**Title of ASL: Downtown Winston-Salem Partnership (DWSP)**

Expenditure	\$15,094
Revenue	0
<b>Net County Dollars</b>	<b>\$ 15,094</b>

**Description of Request:**

To continue strengthening the core of the single largest municipality in Forsyth County by far, Winston-Salem, through business recruitment and support, economic development, marketing, and special events, the Downtown Winston-Salem Partnership (DWSP) requests increased County funding of \$15,094 over the FY 2015 level for a total request of \$20,000.

The continuation budget is at the current year original amount of \$4,906.

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# ECONOMIC DEVELOPMENT

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**Title of ASL: Piedmont Triad Film Commission**

Expenditure	\$19,812
Revenue	0
<b>Net County Dollars</b>	<b>\$ 19,812</b>

**Description of Request:**

To enhance the ability of the Film Commission to recruit moving productions and the dollars that accompany them to Forsyth County and to more closely match contribution levels of Guilford County (\$50,000 per year), the Piedmont Triad Film Commission requests an increase of \$19,812 in County funding over the FY2015 level for a total request of \$40,000.

With a total budget of \$150,000, the Film Commission, over the last year, delivered \$34 million of direct expenditures to the Triad through the recruitment of film productions. All productions recruit and hire local crews and patronize local providing Forsyth County a substantial economic contribution.

The Recommended Continuation budget is at the current year budgeted amount of \$20,188.

# ECONOMIC DEVELOPMENT

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**Title of ASL: Winston-Salem Business Inc. (WSBI)**

Expenditure	\$29,215
Revenue	0
<b>Net County Dollars</b>	<b>\$ 29,215</b>

**Description of Request:**

To return to pre-recessionary funding levels which will allow the agency to continue and expand efforts to recruit business and industry and market Forsyth County, Winston-Salem Business Inc. (WSBI) requests an additional \$29,215 in County funding over the FY2015 level of support. The increase puts their total funding request at \$100,000.

Since 1987, WSBI has assisted 143 companies with their expansion or location in Forsyth County. These companies have created over 16,100 new jobs and over \$1.7 billion in new investment.

The Recommended Continuation budget reflects the current year original budget of \$70,785. In FY 2014, \$16,279 originally appropriated to the Piedmont Triad Partnership was diverted to WSBI increasing their funding to the current \$70,785 amount. The original appropriation to WSBI in FY 2014 was 54,506.

# ECONOMIC DEVELOPMENT

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**Title of ASL: Increase Support for Winston-Salem Chamber of Commerce**

Expenditure	\$87,936
Revenue	0
<b>Net County Dollars</b>	<b>\$ 87,936</b>

**Description of Request:**

To return funding to a level similar to pre-recession support and assist with maintaining their existing business, advocacy, technology development, small business, education, workforce development, research, and communication activities, the Winston-Salem Chamber of Commerce requests an additional \$87,936 in County funding over the FY2015 level for a total request of \$150,000.

Since 2005, the Chamber has reported directly assisting with the creation of 3,500 jobs, and the retention of an additional 11,000 jobs in Forsyth County.

The Recommended Continuation budget is at the current year original amount of \$62,064.

# HUMAN RESOURCES

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**Title of ASL: 1 Full-time Human Resources Assistant**

Expenditure	\$43,455
Revenue	\$ 0
<b>Net County Dollars</b>	<b>\$43,455</b>

**Description of Request:**

As the Human Resources department continues to assume responsibilities previously decentralized to departments, including, but not limited to FMLA administration and strategic consultation, the workload of the HR Technicians and Sr. HR Consultants has increased. Increased centralization will improve compliance and consistency across the county with federal and state labor laws.

This position will provide administrative support and assistance to the HR Director and Deputy HR Director with invoicing, insurance billing, scanning, filing, front desk duties, backup for reference checking and conducting background checks, and assisting with special projects enabling the HR Technicians to place more focus on supporting Sr. HR Consultants.

Some examples of projects would include: I-9 file auditing, completion of scanning current employee files; auditing scanned personnel records so the department can properly dispose of the originals; and creation of and scanning employee medical records. These functions are important in minimizing legal exposure and HR believes this position will enhance those efforts.

Additionally, Hr Technicians and Consultants spend a significant amount of time on recruitment, benefits administration, new hire orientation, payroll administration, and exit interview processing. Consultants could improve customer services by focusing more on partnering with departments to address issues affecting turnover instead inordinate attention to clerical functions. Technicians need to focus more of their efforts on transactional HR duties.

# BOARD OF ELECTIONS

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**Title of ASL: Elections Equipment Replacement**

Expenditure	\$1,536,130
Revenue	\$0
<b>Net County Dollars</b>	<b>\$1,536,130</b>

**Description of Request:**

For continued electoral efficiency and compliance with the new North Carolina election law requirement that all voting be done on paper ballots by 2018, the Forsyth County Elections Director requests \$1,536,130 to purchase new voting equipment. Currently, there is only one vendor with equipment certified by the State Board of Elections. There are several other vendors applying to have their equipment certified but no news about additional certified vendors has been announced. The current voting equipment in use was purchased in 2005 when there were 184,595 registered voters. Today, voter registration is at 231,119, a 25% increase in 10 years. It is anticipated that because of the presidential election, voter registration will increase again but with fewer early voting hours available.

According to a January 2015 Memo from the State Board of Elections, currently-certified DRE voting machines will be decertified January 2018. More importantly, a changeover to a new voting system MUST be done with the consultation and approval of the State Board of Elections Office and MUST be piloted in at least one precinct prior to the complete changeover. Also important is determining how many hours of early voting will be required to match what the County had in 2012. In 2012, 15 sites were open for a total of 1,032 hours. Under the new law, the same number of hours must be provided, but in fewer days.

Also, due to the paper ballot change and the potential length of the 2016 General Election, the M100s which is the barcode scanner that allows voters to feed in a paper ballots. The M-100 reads the ballot and counts the results. However, the M-100 is limited which was revealed during the 2014 election. On Election Day, using the M-100s, 11 machines had to be replaced because of various issues. Most of the failures were due, in part, to the length of the ballot. The M-100 is best suited for a 14" ballot, but 17" ballots had to be used in the 2014 election. This ballot jams easier which causes machine malfunctions due in part to the diverter which is used for write-in votes.

The new equipment would replace current voting equipment that is getting aged and some of which is not considered as producing paper ballots. The new equipment's software is not compatible with current equipment and would have to be purchased together. A detailed description of each piece of equipment, the number requested, and the cost are below. Included in the costs is roughly \$28,000 in support services, including staff training on the new equipment and software, project management, and on-site assistance from a vendor employee during the first election.

**DS200 Precinct Scanners** (requested number = 130; total cost = \$799,500) - The DS200 is a precinct scanner and tabulator that replaces the current M100 scanner. Once the voter completes the paper ballot, it is inserted into the DS200 which scans, stores, and tabulates the votes.

**DS850 Ballot Counter** (number requested = 2; total cost = \$230,880) – The DS850 is a high speed, digital scan central ballot counter that replaces the DS650 we currently have. This machine is used to count absentee and provisional ballots as well as during recounts.

**Express Vote Voting System** (requested number = 130; total cost = \$477,750) – The Express Vote is a universal voting system that includes touch screen and audio technology to assist hearing and/or visually impaired voters. Once a voter selects their candidates, the machine produces a paper ballot that is placed into the DS200 Precinct Scanner. The Express Vote machine is necessary to comply with the American's with Disabilities Act but could possibly be used by all voters pending State Elections Board approval.

# COMMUNITY GRANTS

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**Title of ASL: SciWorks - ACE Aviation Camp**

Expenditure	\$30,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$30,000</b>

**Description of Request:**

SciWorks requests \$30,000 for support of the summer 2015 ACE Aviation Camp for at-risk and high-needs children of Forsyth County. SciWorks has undertaken to be the administrative office for this endeavor including collection of all funds receivable and to distribute funds as appropriate.

The ACE Academy is a week-long program for Middle and High School Students and was previously operated by the Liberty CDC which is dissolved. The camp focuses on the theory of flight, aviation history, and aviation careers. Historically, the ACE Academy has delved into real world aviation applications, including radio-controlled aircraft, understanding aircraft construction, and aircraft design.

The students are also able to attend field trips to learn more about aviation and are provided with the opportunity to fly in a helicopter and an airplane.

Other contributors of this program are Reynolds American Foundation (\$5,000) and the Wells Fargo Foundation (\$10,000).

# COMMUNITY GRANTS

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**Title of ASL: Arts Council Operating Support**

Expenditure	\$300,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$300,000</b>

**Description of Request:**

The Arts Council of Winston-Salem/Forsyth County seeks County funding of \$300,000 to support its work. The requested funds represent 5.4% of the agency's audited 2014 budget.

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 2015 priorities include: extending the arts beyond their traditional audiences, venues, and programming; establishing sustainable support; and creating an ethos of innovation by encouraging entrepreneurial thinking, nontraditional partnerships, and creative place-making.

As part of the \$300,000 request, \$75,000 will directly support programming at the two (2) amphitheaters owned by the County: at Tanglewood Park and at Triad Park. These funds would be used to provide marketing and event coordination at the two aforementioned amphitheaters including providing a modified administrative line for artist coordination and onsite event staff as required as well as a production/grant line for potential events. The details of how the Arts Council would provide these services would be developed in the contract negotiation period. The events held would be required to be inclusive of all genres and possibly provide for the opportunity to have music series held. Following this ASL request is the detailed proposal from the Arts Council that is still in development.

For FY2015, other local or State government contributors to the Arts Council of Winston-Salem/Forsyth County were: the City of Winston-Salem \$209,810 for operating and \$52,540 in capital support; the Town of Kernersville - \$750 , the Village of Clemmons - \$2,000 , the N.C. Arts Council - \$84,056, and \$25,000 from the WSFC School System.

# COMMUNITY GRANTS

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**Title of ASL: Arts Council - Capital Request**

Expenditure	\$500,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$500,000</b>

**Description of Request:**

The Arts Council of Winston-Salem/Forsyth County seeks County funding of \$500,000 to support its purchase of the Sentinel Building located next to the Stevens Center.

To continue working collaboratively with its large cultural partners and the UNC School of the Arts and to ensure the success of efforts to establish a comprehensive development plan for downtown facilities that supports the needs of the cultural organizations, Winston-Salem, and Forsyth County, there are three essential areas and steps needed to ensure the success of these efforts including:

- 1) Collaborative Planning
- 2) Establishing Sustainable Support
- 3) Acquiring Necessary Property to Think Big

According to their request, essential to the above is acquisition of the old Sentinel Building next to the Stevens Center. This facility would be the first step in a shared operating concept and will allow expansion for the collaborative efforts with Wake Forest and Lifelong Learning. It will also be a part of the future National Black Theatre Hall of Fame and will house parts of UNCSCA's Community Schools. It is also property that is essential for future planning as they look at the Stevens Center and the block that surrounds it.

The request letter is attached specifying more detail of the three areas/steps listed above.

The City of Winston-Salem did not receive a request seeking assistance with this project.



# COMMUNITY GRANTS

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**Title of ASL: Forsyth Humane Society Capital Campaign Contribution**

Expenditure	\$250,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$250,000</b>

**Description of Request:**

To assist with the renovation of a new adoption center, the Forsyth Humane Society is conducting a \$3 million capital campaign and seeks \$250,000 from Forsyth County. The new center will provide more space for kennels and programming including the Humane Society's spay/neuter programs that complement Animal Control's efforts.

According to their documentation, FHS has raised more than \$2.5 million of its \$3 million goal. The Forsyth Humane Society is not seeking funding from the City of Winston-Salem to support its capital campaign.

# COMMUNITY GRANTS

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**Title of ASL: Community Care Center for Forsyth County, Inc. Operating Support**

Expenditure	\$100,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$100,000</b>

**Description of Request:**

To mitigate potential service impacts due to funding reductions from government grants, Community Care Center for Forsyth County, Inc. is seeking \$100,000 of County support for operating costs for FY 2016. The request represents 8.5% of the agency's budgeted expenditures.

The organization's mission is to provide access to compassionate, high-quality healthcare services to the medically uninsured and underserved who reside in Forsyth, Davis, or Stokes counties and meet the eligibility guidelines of the Community Care Center. Many of its current patients have incomes below 100% of the federal poverty level but are not eligible for Medicaid or insurance exchange subsidies.

Community Care Center provides medical services for its customers, 62% of whom indicated that using CCC services had reduced their emergency department use. Eighty-three percent (83%) indicated they felt more financially secure since becoming a CCC patient and 92% of patients with chronic illnesses said the education from CCC helped them change their lifestyles to take better care of themselves.

According to its letter seeking funding, CCS has formed collaborative partnerships with many local organizations that work with CCC to improve the health of the center's patients. Included in the partnerships are the Forsyth County Public Health Department which provides HIV, STD testing/treatment and NC Cooperative Extension Service which provides nutritional counseling.

Community Care Center receives two grants from the State totaling \$130,725. One grant, *Healthnet*, provides \$96,725 and is being phased out in the Governor's proposed budget prompting this request.

# COMMUNITY GRANTS

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**Title of Request: National Black Theatre Festival Contribution**

Expenditure	\$50,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$50,000</b>

**Description of Request:**

To support the 2015 National Black Theatre Festival taking place August 3-8, 2015, the National Black Theatre Festival requests \$50,000 in County support. During the biennial NBTF, the company employs hundreds theatre professionals over a four-week period, although the preparation and arrangements for the Festival are continuous. Since 1989, the Festival has provided local actors with the opportunity to study and work directly with veterans of stage and film. The community benefits from the notoriety and work opportunities provided by the onstage and stage and behind the scenes event.

According to Wende Walker, Public Relations manager for the NC Black Reparatory Theatre, the bi-annual festival last held in 2013 had an approximate \$10 million impact on the local economy as visitor spend money in local restaurants and hotels.

The City of Winston-Salem provides an annual appropriation to the NBTF. In its FY 2014-2015 adopted budget the City included an appropriation of \$78,690 for the Festival. The Forsyth County Tourism Development Authority (TDA) also provides a contribution to the National Black Theatre Festival in the form of marketing and in-kind services but does not provide a direct financial contribution.

As a tax equity comparison, the City of Winston-Salem appropriation for the NBTF for the last five years was as follows:

<i>FY2011</i>	<i>FY2012</i>	<i>FY2013</i>	<i>FY2014</i>	<i>FY2015</i>
<i>\$54,848</i>	<i>\$73,130</i>	<i>\$73,130</i>	<i>\$71,540</i>	<i>\$78,690</i>

# COMMUNITY GRANTS

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**Title of ASL: Communities in Schools of Forsyth County**

Expenditure	\$50,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$50,000</b>

**Description of Request:**

To assist in helping to reduce the drop-out rate and increase the graduation rate in Forsyth County, to decrease absences and negative behaviors enabling teachers to be more effective, to help increase test scores on EOG and EOC, and to assist in increasing promotion rates, Communities in Schools of Forsyth County requests a County grant of \$50,000 to support general operating activities.

Communities in Schools of Forsyth County provides dropout prevention services for students in the WSFC School system. Communities in Schools works in 14 sites in Forsyth County to help at-risk students stay in school through graduation coaching and other services. The School System and Communities in Schools have a signed Memorandum of Agreement that states the School System allows Communities in Schools to use workspace in each school that houses a program on days and times as agreed to by the school principal and Communities in Schools but also that no money is exchanged under the agreement.

From FY2010 through FY2012, the County provided \$23,750 per year and in FY2013 and 2014 funding decreased to \$21,375 to Communities in Schools. During FY 2014, funds for non-profit agencies were moved into appropriate funding departments with expectations that the funding would be tied to specific performance objectives and services. \$21,375 was included in the WSFC School's budget for Communities in Schools and those funds went to the agency.

In FY2015, WSFCS chose not to continue providing those dollars to Communities in Schools. The following chart outlines direct County funding to Communities in Schools from FY2010 through FY2014.

FY2010	FY2011	FY2012	FY2013	FY2014
\$23,750	\$23,750	\$23,750	\$21,375	\$21,375

Communities in Schools receives its funding through the State Department of Public Instruction's 21st Century Community Learning Centers grant, a pass-through Federal program.

The organization receives no other governmental resources and the 21st Century Community Learning Centers grant runs through FY2018 as long as federal funds are available.

# COMMUNITY GRANTS

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**Title of ASL: Old Salem – Funding for WSFCS 8<sup>th</sup> Grade Field Trip**

Expenditure	\$48,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$48,000</b>

**Description of Request:**

To provide all 8<sup>th</sup> grade students in the Winston-Salem/Forsyth County public school system an opportunity to have an all-day, hands-on learning experience, Old Salem Museum & Gardens requests \$48,000 of County funding. The field trips would be offered during the course of the academic year ending June 30, 2016. The 8<sup>th</sup> grade classes have been specifically selected because N.C. history is taught at this grade level and provides an opportunity for students to benefit from experiential learning at Old Salem to coincide with school programming.

Old Salem would offer 8<sup>th</sup> grade teachers the opportunity to bring their classes to Old Salem for special day-long programming specifically geared toward the 8<sup>th</sup> grade curricula, developed in concert with Winston-Salem/Forsyth County educators, and meeting multiple objectives outlined in the North Carolina Common Core and Standard Course of Study. Teachers would have the option of attending “Science Alive!” day or “Arts Alive!” day instead of “8<sup>th</sup> Grade Day.”

This grant would cover the cost of admission tickets for 4,000 students, and would be applied toward staffing, program development, and study materials for teachers and students. The grantee contract could be structured to reimburse Old Salem on a per use basis, in other words, the County would reimburse Old Salem only for actual tickets purchased for WS/FC School 8th graders upon confirmation of actual student tickets purchased and not an upfront allocation of funds.

Old Salem Museum & Gardens works to preserve and present the history of early settlers of the American South, and in particular the Moravian town of Salem, from Salem’s founding in 1766 to the mid 1800s.

# COMMUNITY GRANTS

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**Title of ASL: Old Salem – Request for County Support for Operating Expenses**

Expenditure	\$75,000
Revenue	\$0
<b>Net County Dollars</b>	<b>\$75,000</b>

**Description of Request:**

To provide unrestricted support for the general operations of Old Salem Museum and Gardens, Old Salem requests County operating support of \$75,000 for FY 2016. The funding would include support for staffing, educational programming, preservation of buildings and grounds, maintenance of the archives and library, conservation and exhibition of collections, community outreach, and many other activities and programs that contribute to Old Salem's operations and contribute to Forsyth County's economic prosperity and exceptional quality of life.

The requested fund would be allocated to Old Salem's overall operating budget of \$8,373,400 and not targeted to any particular operating expense.

Old Salem Museum & Gardens works to preserve and present the history of early settlers of the American South, and in particular the Moravian town of Salem, from Salem's founding in 1766 to the mid 1800s.

The City of Winston-Salem's FY2015 budget includes an appropriation of \$103,630 to Old Salem up from \$48,750 appropriated in FY2013 and FY2014. Old Salem also receives \$150,000 from the federal government.

# NON-DEPARTMENTAL

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**Title of ASL: Establish a 401k Contribution for Full Time Employees (Non-sworn only)**

Expenditure	\$1,924,380
Revenue	\$0
<b>Net County Dollars</b>	<b>\$1,924,380</b>

**Description of Request:**

Currently, Forsyth County only provides 401k contributions for sworn law enforcement officers, as mandated by the State. Non-sworn or civilian employees of the County do not receive this benefit. Of the 100 counties in North Carolina, 54 currently offer 401k contributions to their employees, including Cumberland, Davidson, Durham, Guilford, Mecklenburg, and Wake. The cost reflected above represents a 2.5% contribution to full-time County employees, except sworn law enforcement officers who already received a 5% 401k contribution.

The use of a 401k plan would be a major recruitment and retention tool for the County. This Alternate Service Level request would make all full-time employees eligible for a 401k contribution from the County. This would not be applicable to the sworn law enforcement officers that already receive this benefit. There is flexibility in how this new benefit can be implemented such as requiring an employee contribution in order to receive a County contribution or making 401k available only to employees who have worked a certain number of years for the County, similar to the longevity program. The benefits of the 401k plan are that these plans are transferable, they accrue interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401k, and that it helps employees with retirement planning.

The chart below provides some of the County's competitors that provide a non-law enforcement 401k contribution and the percentage.

City or County	Non-Law Enforcement 401k Contribution %
<b>Surrounding Areas</b>	
Village of Clemmons	Up to 5%
Davidson County	1.50%
Davie County	Up to 3.00%
Iredell County	5.00%
Stokes County	Up to 1%
Yadkin County	1.00%
<b>Big 10</b>	
Durham County	5.00%
Durham City	4.50%
Guilford County	5.00%
Mecklenburg County	Up to 5%
Charlotte	3.00%
Wake County	5.00%

The chart below provides options ranging from 1% up to 5%.

1% Contribution	2% Contribution	2.5% Contribution	3% Contribution	4% Contribution	5% Contribution
\$769,750	\$1,539,500	\$1,924,380	\$2,309,250	\$3,079,000	\$3,848,750

*Manager's Recommendation: FULL FUNDING*

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# NON-DEPARTMENTAL

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**Title of ASL: Options for the Accrued Holiday Leave Policy**

Expenditure	\$503,500
Revenue	\$
<b>Net County Dollars</b>	<b>\$503,500</b>

**Description of Request:**

The current policy of Forsyth County is to allow employees to accrue holiday time throughout the year. This impacts the public safety departments primarily, where employees are scheduled to work a shift that falls on one of the 10.5 paid holidays. Additionally, County employees who accrue holiday leave within any 12 month period of November 1st through October 31st must use that leave within that same 12 month period. Each year, at the end of the pay period that includes October 31st, all unused holiday leave is forfeited. Employees are also required to use accumulated holiday leave before using annual leave.

There are two options for consideration:

1) Pay employees who work on the holiday for their work time and holiday time.

This option provides two benefits: a) it provides more of an incentive for employees to work on a holiday and b) it would provide for an easier mechanism for departments to administer and manage. Under this option, employees do not have the potential to lose the benefit of holiday leave. This policy change would pay out the accrued holiday leave balance, as is done in many counties across the state.

2) Convert holiday leave to annual leave if the employee works on the holiday.

An employee who uses accrued holiday leave rather than accrued annual leave is then placed in a position of annual leave converting to sick leave if their annual leave balance is in excess of 30 days at the end of the calendar year. Additionally, if an employee is not able to take any leave at all during the year, the holiday leave that transitions to annual leave is converted to sick leave if it exceeds the 30-day maximum at the end of the calendar year. However, with this option, no one loses the benefit of holiday leave. Instead, it would be convert to sick leave which improves an employee's status in the North Carolina Local Government Retirement System.

The cost identified is the projected cost of paying out employees based on option 1. It is also the projection as of April 21, 2015 and includes associated FICA and retirement costs associated with the payout. As of this date, 642 employees carry an accrued holiday balance of at least 0.25 accrued holiday hours up to a high of 156 accrued holiday hours.

Option 2 results in a longer accrued liability reflected in the financial statements. The costs would not be realized unless an employee leaves employment prior to retirement.

*Manager's Recommendation:* **FULL FUNDING**



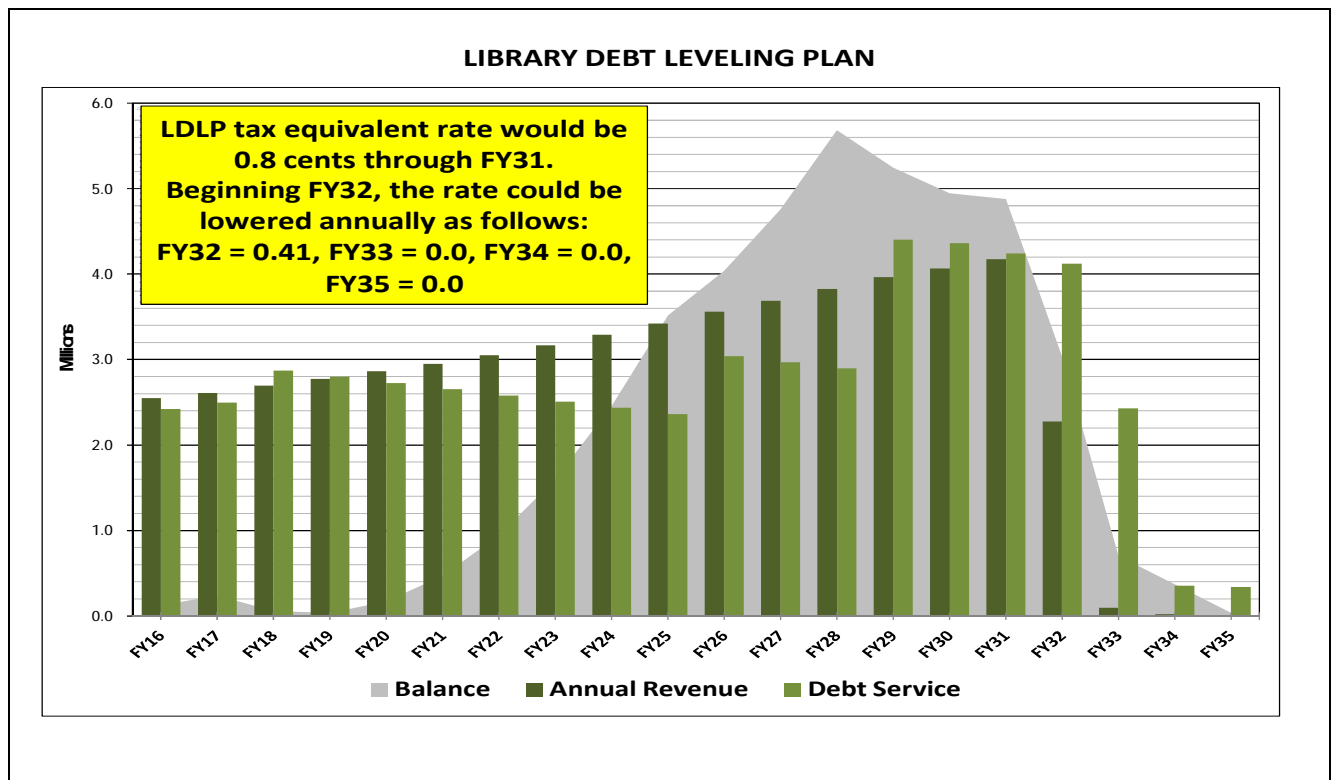
# NON-DEPARTMENTAL

**Title of ASL: Library Debt Leveling Plan**

Expenditure	Annual Debt Payments for Library Bonds
Revenue	Current year Tax Revenue based on (0.8 cents per \$100)
<b>Net County Dollars</b>	<b>\$0</b>

**Description of Request:**

To level the annual debt service payments for the 2010 voter approved Library Bonds, a Library Leveling Plan is proposed. The County Chief Financial Officer provided the chart below as the Library Leveling required to fund the bonds through FY2031. Per the CFO, the rate could be lowered beginning in FY2032 as follows: FY2032 = 0.41 cents, FY33 and beyond = 0.0. This proposal includes using the remaining \$2,777,098 of bond premium to provide seed funding for the leveling plan. For FY2016, 0.8 cents on the tax rate generates approximately \$2.559 million. FY2016 Debt Service on the \$34 million of Library bonds sold in 2014 is \$2,424,000.



The purpose of this Alternate Service Level is to determine the interest in creating this leveling plan.

# NON-DEPARTMENTAL

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**Title of ASL: 2016 Bond Referendum**

Expenditure	N/A
Revenue	DEBT LEVELING PLAN

**Description of Request:**

Winston-Salem/Forsyth County Schools and Forsyth Technical Community College request that bond referendums be put before the voters. The purpose of this Alternate Service Level is to receive confirmation of the intent by the Board of County Commissioners to place a bond referendum on the November 2016 ballot. Per NCGS 163.287, special elections may be held at the same time as any other State or County General Election, a Primary Election in any even-numbered year, or any other election requiring *all* precincts in the County to be open. Because General Elections are historically where bond referendums are placed and when most citizens vote, Staff included parts of the requests on the November 2016 General Election ballot. If so desired and requested by the School Board, Forsyth Tech, or the County Commissioners, there appears to be at least three opportunities for an earlier than November 2016 referendum including: **November 3, 2015** *IF* the Governor's request to schedule a Transportation Bond is approved by the General Assembly; **March 8, 2016** - Presidential Primary (if date change confirmed by NC Senate); or **May 3, 2016** - General Primary. If there are run-offs to either the Presidential or General Primary Elections, those would also provide opportunities for bond referendums since all precincts would be open.

At the time of the February 2015 Winter Work Session, staff worked under the assumption that the major capital project needs totaled \$99 million for Forsyth Tech and \$255 million for the WSFCS School System. Additionally, the constraint of the 15% debt policy limited the capacity for larger referendums. The \$255 million for the School System was based upon information from 2012 when the Schools asked for a referendum to be placed on the November 2012 ballot which the Commissioners did not approve. At that time, the total requested referendum was roughly \$223.7 million. More recently, new information provided by the School System showed district needs totaling over \$460 million (before inflation; \$575 million is using the system's 30% inflation factor). Approximately \$135 million is for District- wide projects including life cycle maintenance projects that would be eligible for funding using the bi-annual 2/3rds bonds. For the plan period, the Capital Maintenance Program fund would receive a total of \$29.91 million (bi-annual 2/3rds bonds of \$6.5 million or \$19.5 million for the 2016-2021 plan period plus the annual General Fund transfer of \$1.735 million or \$10.41 million for the plan period). Even with the new information, the 2016-2021 CIP proposes a November 2016 Bond Referendum of \$150m for the WSFC School System. The \$150 million plan includes \$55 million for the short-term critical needs identified for Limited Obligation Bonds (LOBS) earlier this year: \$31.9 million for Konnoak Elementary (\$16.4 million) and Lowrance Middle (\$15.5 million) replacements; \$10.7 million for deferred capital maintenance projects; and \$12.4 million for Technology. If LOBS are used to fund the Konnoak and Lowrance projects, then the \$150 million referendum will allow the School System to fund other projects on its master projects list.

For Forsyth Tech, the original CIP request was for \$99 million in projects. Recently the Community College provided updated information which increases its CIP request to \$117 million. The updated CIP reflects a referendum of \$65 million which includes: 1) \$26 million - Main Campus Renovations; 2) \$4.4 million - 20,000 sq foot addition to the Northwest Center; 3) \$18 million - Aviation/Aeronautics Program at Smith Reynolds Airport; and 4) \$16.6 million to begin construction on a 90,000 sq foot Educational building on Main campus (total cost estimate = \$27 million). The Capital Improvement Plan includes a description of all projects proposed in FTCC's total \$117 million Referendum request.

In summary, the current referendums for the proposed updated 2016-2021 Capital Improvement Plan total \$215 million and includes: 1) \$150 million for the WSFC School System and 2) \$65 million for Forsyth Technical Community College. In addition to these two referenda are potential projects for the Hall of Justice (\$80m) and/or SciWorks (\$25m) that could be part of a G.O. bond referendum. The Hall of Justice project is in the Capital Improvement Plan and proposed for completion with Limited Obligation Bonds, which do not require voter approval. SciWorks was not a project in the CIP but since the Winter Work Session, staff has been directed to include \$25m for it. It is also a good candidate for Limited Obligation Bonds but could be a referendum project as well. If these projects are placed on the ballot, it would increase the total proposed referendum to \$320m.

*Manager's Recommendation:*

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## A BRIEF HISTORY OF FORSYTH COUNTY

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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 in 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

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## DOWNTOWN

Chestnut Street Parking Lot  
Old Environmental Affairs Building located at Spruce Street/6th St.  
Hall of Justice (Courts)  
Law Enforcement Detention Center  
Main Library (5th St.)  
Forsyth County Government Center  
Sheriff's Administration Building  
Forsyth County Public Safety Center, Church St.

## EAST

Carver School Road Branch Library  
Kernersville Lake Park (owned by Kernersville; land leased to County at no cost; County paid all development costs)  
Walkertown Branch Library  
Walkertown Community Park

## HIGHLAND AVENUE, RUSSELL AVENUE, MLK DRIVE AREA

East Winston Branch Library  
Emergency Medical Services Building (5th Street)  
Behavioral Health Plaza Buildings (owned by the County)  
Public Health Building  
Social Services Building - Highland  
Dental Clinic, 501 N. Cleveland Ave. (Lease)

## LIBERTY STREET/FAIRCHILD DRIVE - AVIATION DRIVE

Fire Services  
Public Safety Storage (old Fleet Maintenance Building)  
Richard V. Linville General Services Complex  
(houses Grounds, Maintenance, Automotive Services, and Custodial Services)  
N.C. Cooperative Extension Service  
Smith-Reynolds Airport (Owned by the County, operated by Airport Commission)

## NORTHERN FORSYTH COUNTY

Horizons Park (Memorial Industrial School Road Between NC 8 and Red Bank Road)  
Rural Hall Branch Library (University Parkway, Rural Hall)  
SciWorks (Owned by the County, leased to Nature Science Center, Inc., Hanes Mill Road)  
Springwood Care Home (Formerly Knollwood Hall - owned by the County, leased to Liberty Health Systems)

## STURMER PARK

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

# COUNTY OWNED/LEASED FACILITIES

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## SOUTHEAST

ARCA - Union Cross Road  
Union Cross Park (Union Cross Road, just off New US 311)  
EMS Satellite Station (Former Triangle Volunteer Fire Department Kernersville Rd.)

## SOUTHSIDE

Southside Branch Library (Buchanan St. near Brewer Road - close to Parkland High School)

## WEST

C.G. Hill Park (Balsom Road near Transou Road)  
Clemmons Branch Library (US 158 adjacent to old Clemmons School Building)  
Tanglewood Park  
Joanie Moser Park  
Lewisville Branch Library  
Old 421 River Park (Yadkin Road @ Yadkin River)  
Old Richmond Courthouse Site (Undeveloped - Payne Road off Donnaha Road)  
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)  
"Old" Reynolda Manor Branch Library/Adult Outreach  
Williams Road Park Site  
EMS Satellite Station, Clemmons (Amp Drive)

# PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

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Fiscal Year Ended  
June 30, 2014

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2013 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$738,530,200	2.24%
Duke Energy Corporation	Retail	314,669,600	0.95%
Lowes Home Center	Retail	297,406,770	0.90%
JG Winston-Salem	Real Estate Management	203,418,100	0.62%
Wells Fargo Bank NA	Banking	196,410,950	0.60%
Wake Forest University	Education/Healthcare	142,344,600	0.43%
Wal-Mart Real Estate Bus. Trust	Retail	124,172,000	0.38%
Branch Banking & Trust Co.	Banking	114,775,650	0.35%
Novant Health, Inc.	Health Care	90,265,640	0.27%
Hanesbrand, Inc.	Apparel	86,726,160	0.26%
		<b><u>\$2,308,719,670</u></b>	<b><u>7.00%</u></b>

Note: Hanesbrands Inc includes property previously reported under Sara Lee Corporation.  
Wells Fargo Bank NA includes property previously reported under Wachovia NA.

## PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

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Fiscal Year Ended  
June 30, 2014

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center	13,398	8.0%
Forsyth Medical Center and Affiliates (Novant)	8,145	4.9%
Winston-Salem/Forsyth County School System	7,600	4.6%
Wells Fargo Bank <sup>a</sup>	2,800	1.7%
City of Winston-Salem	2,660	1.6%
Reynolds American <sup>b</sup>	2,500	1.5%
Wake Forest University	2,401	1.4%
Hanesbarnd, Inc <sup>c</sup>	2,230	1.3%
BB&T Corporation	2,200	1.3%
Forsyth County	2,029	1.2%
<b>Total</b>	<b><u>45,963</u></b>	<b><u>27.5%</u></b>

\*Estimates as of November, 2012

<sup>a</sup> formerly Wachovia Corporation

<sup>b</sup> formerly R.J. Reynolds Tobacco Company

<sup>c</sup> formerly Sara Lee Personal Products

Sources: # of employees provided by the Greater Winston-Salem Chamber of Commerce, as reported by individual companies and institutions. County civilian labor force information used to calculate % of total employment provided by the North Carolina Employment Security Commission.

## **RATIOS OF OUTSTANDING DEBT BY TYPE**

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<b><u>Fiscal Year</u></b>	<b><u>General Obligation Bonds</u></b>	<b><u>Bonded Debt as A % of Actual Taxable Value Of Property</u></b>	<b><u>Total Bonded Debt Per Capita</u></b>
<b>2003</b>	206,615,000	0.84%	658.42
<b>2004</b>	283,451,964	1.14%	896.08
<b>2005</b>	265,935,523	1.05%	833.08
<b>2006</b>	280,238,522	0.98%	863.94
<b>2007</b>	337,445,883	1.14%	1,019.67
<b>2008</b>	318,136,642	1.04%	943.58
<b>2009</b>	428,904,785	1.37%	1,250.54
<b>2010</b>	407,697,994	1.20%	1,173.80
<b>2011</b>	552,547,783	1.63%	1,572.52
<b>2012</b>	517,690,727	1.53%	1,458.79
<b>2013</b>	506,841,054	1.47%	1,416.68
<b>2014</b>	467,559,237	1.42	1297.08



# DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

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As of June 30, 2014

	<u>% Applicable to Forsyth County<sup>a</sup></u>	<u>Debt Outstanding</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
<b><u>Debt repaid with property taxes</u></b>			
City of Winston-Salem	100.00%	199,060,239	199,060,239
Town of Kernersville	97.20%	12,228,744	11,887,220
<b><u>Other Debt</u></b>			
City of Winston-Salem	100.00%	534,729,373	534,729,373
<b>County Direct Debt</b>			544,704,357
<b>Total Direct &amp; Overlapping Debt</b>			<b><u>\$1,290,381,189</u></b>

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.

<sup>a</sup> For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for the City of Winston-Salem's Other Debt.

# PRIVILEGE LICENSES

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## BEER & WINE

LICENSE YEAR MAY 1 - APRIL 30

NON TRANSFERABLE

### BEER

OFF PREMISE \$5.00

ON PREMISE \$25.00

### WINE

ON & OFF \$25.00

## SCHEDULE B

LICENSE YEAR JULY 1 - JUNE 30

1/2 YEAR BEGINS FEBRUARY 2ND

TRANSFERABLE WHEN LOCATION IS CHANGING

TRANSFER OF BUSINESS NAME IF OWNERSHIP DOES NOT CHANGE

<b>Automobile Equipment Wholesale Dealer</b>	G.S.105.89 & 160A-211 & 153A-152	\$37.50
<b>Motor Vehicle Dealer</b> (Buying/selling motor vehicles, trailers, batteries, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$25.00
<b>Auto Service/Accessories</b> (Service stations, garages, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$12.50
<b>Motorcycle Dealers</b>	G.S.108.89 & 1690A-211 & 153A-152	\$12.50
<b>Circuses and Animal Shows (Per Day)</b>	G.S.105-37.1	\$25.00
<b>Elevators, Sprinkler Systems (Installation)</b> (Every firm or corporation with offices in county or city)	G.S.105.89 & 160A-211 & 153A-152	\$100.00
<b>Employment and Emigrant Agents</b>	G.S.105-89.1 & 160A-211 & 153A-152	\$100.00
<b>Fortune Tellers</b> (Practicing palmistry, clairvoyance, telling fortunes, or other similar crafts)	G.S. 105-58 & G.S. 153A-152	\$1,000.00
<b>Loan Agencies (Annual license tax)</b>	G.S. 105-88	\$100.00
<b>Check Cashing</b>	G.S.105.88	\$100.00
<b>Music Machines (Per machine)</b>	G.S.105.65 & 160A-211 & 153A-152	\$5.00
<b>Pawnbrokers</b>	G.S.105.88	\$100.00
<b>Itinerant Merchants</b>	G.S.105.33 & 160A-211 & 153A-152	\$100.00
<b>Peddlers</b>	G.S.105.33 & 160A-211 & 153A-152	
Peddlers on foot (per year)		\$10.00
Peddler with motor vehicle (per year)		\$25.00
Peddler of fruit, vegetables & farm products grown on own farm		Exempt

## PRIVILEGE LICENSES

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<b>Specialty Market Operators</b> (Applies to operator of property)	G.S.105-53 & 160A-211 & 153A-152	\$200.00
<b>Dealer of Fire Arms &amp; Other Weapons</b> Dealer of fire arms	G.S.105-80 & 160A-211 & 153A-152	\$50.00
Dealer in bowie knives, dirks, daggers, leaded canes, iron or metallic knuckler or articles of like kind		\$200.00
<b>Electronic Video Games (per machine)</b>	G.S.105-66.1 & 160A-211 & 153A-152	\$5.00
 <b><u>GENERAL BUSINESS LICENSES</u></b>		
<b>Pool Tables (per business)</b> (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$25.00
<b>Bowling Alleys (per lane)</b> (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$10.00
<b>Pinball Machines &amp; Similar Amusements</b>	G.S.105-102.5 & 160A-211 & 153A-152	\$5.00

# PROPERTY TAX RATES - ALL OVERLAPPING TAXING ENTITIES

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## Tax Rates per \$100

<u>June 30, 2016</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Forsyth County	.7168	.7168	.674	.674	.674	.674	.674	.696	.696	.666
City of Winston-Salem	.540	.530	.491	.4750	.4750	.4675	.490	.490	.485	
Town of Bethania	.300	.300	.320	.320	.350	.350	.350	.350	.300	
Town of Kernersville	.5425	.5275	.4975	.4975	.4975	.4975	.550	.550	.550	
Town of Rural Hall	.300	.280	.250	.250	.240	.240	.240	.230	.230	
Town of Walkertown	.200	.200	.200	.200	.200	.200	.200	.200	.200	
Town of Clemmons	.115	.115	.115	.115	.115	.0985	.0985	.0985	.0985	
Town of Lewisville	.177	.177	.177	.177	.177	.177	.177	.177	.177	
Village of Tobaccoville	N/A	.050	.050	.050	.050	.050	.050	.050	.050	
 <b>Fire Tax Districts:</b>										
Beeson Cross Rds.	.088	.088	.080	.080	.070	.070	.070	.070	.070	.070
Beeson Cross Rds. Svc. Dist.	.088	.088	-	-	-	-	-	-	-	-
Belews Creek	.075	.075	.070	.070	.070	.070	.070	.070	.055	.055
City View	.080	.080	.080	.080	.080	.080	.080	.080	.080	.080
Clemmons	.050	.050	.050	.050	.050	.050	.050	.050	.050	.050
Forest Hill	.085	.085	.075	.075	.065	.065	.065	.065	.050	.050
Griffith	.055	.055	.055	.055	.055	.055	.055	.055	.055	.055
Gumtree	.100	.100	.095	.085	.085	.085	.085	.085	.085	.085
Horneytown	.110	.110	.100	.100	.100	.100	.100	.100	.100	.100
King of Forsyth Co.	.065	.065	.065	.065	.055	.055	.055	.055	.055	.055
Lewisville	.078	.074	.060	.060	.060	.060	.060	.060	.060	.060
Mineral Springs	.085	.085	.075	.075	.065	.065	.065	.065	.060	.050
Mineral Springs Svc. Dist.	.085	.085	.075	.075	.065	.065	.065	.065	.050	.050
Mount Tabor	.075	.075	.075	.075	.075	.075	.075	.075	.075	.075
Old Richmond	.090	.090	.085	.085	.080	.070	.070	.060	.060	.060
Piney Grove	.115	.115	.107	.107	.090	.090	.090	.090	.090	.080
Rural Hall	.096	.086	.075	.075	.065	.065	.065	.065	.055	.055
Salem Chapel	.090	.090	.090	.090	.090	.060	.060	.060	.060	.060
South Fork	.050	.050	.050	.050	.050	.050	.050	.050	.050	.050
Talley's Crossing	.080	.080	.080	.080	.080	.080	.080	.080	.080	.080
Triangle	.092	.092	.080	.080	.080	.080	.080	.080	.070	.070
Union Cross	.100	.100	.100	.100	.080	.080	.080	.080	.070	.070
Vienna	.075	.075	.075	.075	.075	.075	.075	.075	.075	.075
Walkertown	.095	.087	.080	.080	.080	.080	.080	.080	.070	.070
West Bend	.078	.074	.060	.060	.050	.050	.050	.050	.050	.050

# ASSESSED VALUE OF ALL TAXABLE PROPERTY

## Assessed Value

(dollars in thousands)

Fiscal Year	(Reval)						
	*2016	**2015	***2014	***2013	***2012	***2011	***2010
Forsyth County	31,824,814	31,680,213	31,702,533	34,505,265	33,784,433	33,924,494	34,047,880
City of Winston-Salem	19,740,998	19,769,734	19,811,239	21,713,470	21,199,831	21,335,497	21,512,023
City of King	60,668	2,356,243	62,652	66,809	66,884	68,598	69,693
Town of Bethania	31,496	31,507	32,094	34,002	33,850	34,212	33,839
Town of Kernersville	2,424,486	2,356,243	2,338,122	2,520,834	2,505,733	2,576,483	2,576,304
Town of Rural Hall	371,914	367,870	365,414	379,130	384,676	389,968	384,178
High Point	13,089	2,187	1,885	2,050	-	-	-
Town of Walkertown	381,703	381,856	386,110	433,122	424,805	431,694	427,823
Village of Clemmons	1,971,674	1,942,578	1,954,521	2,074,514	2,030,919	2,029,809	2,027,194
Town of Lewisville	1,213,815	1,193,808	1,197,017	1,309,348	1,289,491	1,286,574	1,284,947
Village of Tobaccoville	180,982	180,314	179,235	191,189	189,528	190,989	190,889
<b>Fire Tax Districts:</b>							
Beeson Cross Roads	285,890	281,484	281,186	310,604	307,469	310,486	314,125
Beeson Cross Rds SD	30,526	30,268	28,672	-	-	-	-
Belews Creek	314,878	312,704	310,158	337,327	329,241	327,222	327,518
City View	34,305	34,607	34,280	41,183	40,736	40,845	40,492
Clemmons	2,314,190	2,242,691	2,249,516	2,381,202	2,326,843	2,323,855	2,357,357
Forest Hill	11,239	10,970	11,139	12,203	12,008	13,321	13,913
Griffith	190,241	185,085	184,950	208,083	203,731	203,145	205,404
Gumtree	59,292	56,831	73,823	63,693	78,949	79,029	79,587
Hornetown	188,480	187,632	185,938	211,496	209,179	209,540	211,434
King of Forsyth County	496,687	506,284	491,080	505,165	476,261	455,232	464,347
Lewisville	1,594,595	1,562,028	1,553,022	1,688,022	1,645,483	1,627,210	1,635,401
Mineral Springs	175,407	174,579	173,836	198,172	194,640	197,582	197,939
Mineral Springs Svc. D	6,930	6,813	6,179	7,852	7,790	7,957	7,766
Mount Tabor	90,861	89,492	91,110	95,855	89,614	75,988	72,145
Old Richmond	424,685	417,836	417,048	445,677	443,205	445,483	447,168
Piney Grove	540,918	527,980	526,634	560,897	551,435	547,758	553,238
Salem Chapel	79,046	79,063	77,470	86,407	85,366	84,602	84,855
South Fork	9,216	9,085	8,848	9,931	9,849	10,032	9,936
Suburban <sup>†</sup>		441,796	438,824	488,654	487,356	465,923	438,856
Talley's Crossing	167,939	164,772	164,183	182,445	179,108	181,272	183,044
Triangle	95,824	94,749	93,807	101,341	97,580	98,971	98,605
Union Cross	247,945	238,191	235,439	248,114	231,591	225,863	223,126
Vienna	647,000	634,564	634,260	693,590	678,062	674,962	672,003
Walkertown	336,872	333,433	328,368	356,907	352,781	353,098	355,908
West Bend	59,553	58,796	57,719	62,551	61,069	61,140	61,434

\*Estimated as of 4/1/2015

\*\*Per TR-1 2013

\*\*\*Used for budget

<sup>†</sup> Formerly Rural Hall

## ASSESSED VALUE OF ALL TAXABLE PROPERTY

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FY Ended <u>June 30.</u>	(1) Tax Year Ended <u>Dec. 31.</u>	Real <u>Property</u>	Personal <u>Property</u>	Registered <u>Vehicles</u>	Public <u>Services</u>	(2)	
						Total Direct <u>Tax Rate</u>	<u>Total</u>
2004	2003	19,337,891,860	2,559,667,220	2,419,787,980	565,630,120	0.6920	24,882,977,180
2005	2004	19,804,667,720	2,641,658,675	2,409,184,030	560,644,886	0.6920	25,416,155,311
2006	2005	22,750,577,790	2,680,281,760	2,461,340,630	569,872,978	0.7080	28,462,073,158
2007	2006	23,565,365,700	2,957,709,010	2,479,743,740	587,375,097	0.6660	29,590,193,547
2008	2007	24,382,286,380	3,109,875,910	2,543,653,630	608,722,150	0.6660	30,644,538,070
2009	2008	25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009	27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6960	33,856,365,200
2011	2010	27,971,609,000	3,036,245,900	2,224,587,900	606,245,900	0.6740	33,838,688,700
2012	2011	28,019,913,529	2,928,773,237	2,361,443,265	598,732,969	0.6740	33,908,863,000
2013	2012	28,311,900,597	3,077,593,236	2,359,763,765	613,418,118	0.6740	34,362,675,716
*2014	2013	25,626,391,379	3,047,245,910	2,409,596,660	619,299,571	0.7418	31,702,533,520
**2015	2014	25,876,400,715	2,944,687,670	2,430,118,965	554,005,820	0.7418	31,805,213,170
***2016		26,068,650,588	2,534,201,345	2,616,680,143	605,281,847		31,824,813,923

**Note:** (1) Tax year for registered vehicles is the same as FY.

(2) Tax rates per \$100 valuation. Direct rate shown does not include fire tax district rates.

## DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

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<u>Calendar Year*</u>	<u>Population (1)</u>	<u>Per Capita Personal Income (2)</u>	<u>Median Age (3)</u>	<u>Public School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>
<b>2003</b>	316,323	32,956	36.8	47,478	5.6%
<b>2004</b>	319,220	35,086	37.0	47,801	5.0%
<b>2005</b>	324,372	36,062	37.2	49,279	4.7%
<b>2006</b>	330,935	37,531	37.4	50,305	4.3%
<b>2007</b>	337,159	38,332	37.6	50,974	4.4%
<b>2008</b>	342,975	38,569	37.8	51,422	5.7%
<b>2009</b>	347,333	36,371	36.7	51,488	9.6%
<b>2010</b>	351,378	36,879	37.2	52,050	10.1%
<b>2011</b>	354,878	37,911	37.4	52,277	10.0%
<b>2012</b>	357,483	39,583	36.0	52,860	9.0%
<b>2013</b>	360,471	39,739	38.0	58,761	6.2%
<b><u>2014*</u></b>	361,220	N/A	37.52	54,011	5.3%

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

\*2014 population is the provisional estimate from the NC State Demographer's Office. Unemployment % is unaudited as of March 2014.

# TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

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<u>Year</u>	<u>County Tax Rate</u>	<u>County School Tax Rate</u>	<u>Year</u>	<u>County Tax Rate</u>
1945-46	0.50	0.09	1981-82	0.76
1946-47	0.50	0.09	1982-83	0.745
1947-48	0.50	0.20	1983-84	0.79
1948-49	0.50	0.20	1984-85	0.585
1949-50	0.60	0.20	1985-86	0.545
1950-51	0.60	0.20	1986-87	0.545
1951-52	0.70	0.20	1987-88	0.5991
1952-53	0.70	0.20	1988-89	0.53
1953-54	0.70	0.20	1989-90	0.599
1954-55	0.85	0.20	1990-91	0.645
1955-56	0.85	0.20	1991-92	0.70
1956-57	0.95	0.20	1992-93	0.7125
1957-58	1.15	0.20	1993-94	0.7225
1958-59	1.05	0.20	1994-95	0.735
1959-60	1.05	0.20	1995-96	0.7264
1960-61	1.05	0.20	1996-97	0.7264
1961-62	1.05	0.20	1997-98	0.6515
1962-63	1.05	0.38 <sup>(1)</sup>	1998-99	0.6515
1963-64	1.43		1999-00	0.6625
1964-65	1.43		2000-01	0.6745
1965-66	1.49 <sup>(2)</sup>		2001-02	0.64
1966-67	1.49		2002-03	0.685
1967-68	1.49		2003-04	0.692
1968-69	1.49		2004-05	0.708
1969-70	1.49		2005-06	0.666
1970-71	1.49		2006-07	0.666
1971-72	1.49		2007-08	0.696
1972-73	1.49		2008-09	0.696
1973-74	1.40		2009-10	0.674
1974-75	0.81 <sup>(3)</sup>		2010-11	0.674
1975-76	0.81		2011-12	0.674
1976-77	0.865		2012-13	0.674
1977-78	0.62		2013-14	0.7168
1978-79	0.815		2014-15	0.7168
1979-80	0.815		2015-16	
1980-81	0.795			

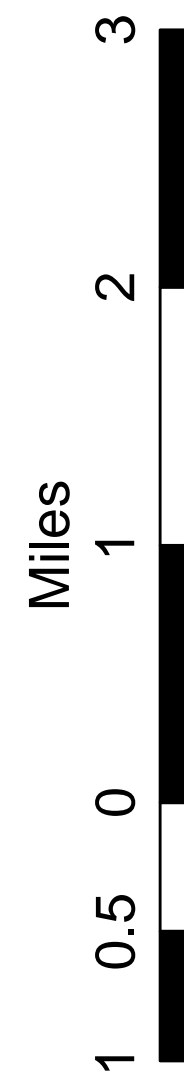
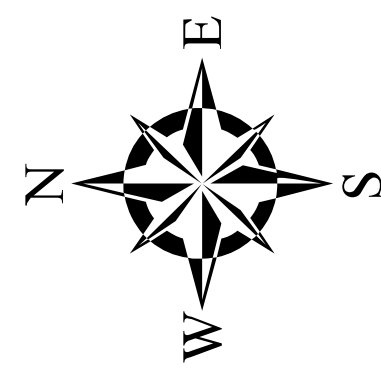
(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%



# Forsyth County



**KING**

**RURAL HALL**

**TOBACCOVILLE**

**BETHANIA**

**WALKERTOWN**

**KERNERSVILLE**

**WINSTON-SALEM**

**LEWISVILLE**

**CLEMMONS**

## Quick Facts

2010 Population: 350,670  
2013 Population Estimate: 361,220  
(US Census Bureau)

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849

