

2018 – 2019 Annual Budget Forsyth County, North Carolina

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

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to Forsyth County for its annual budget for the fiscal year beginning July 1, 2017.

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Forsyth County
North Carolina**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

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READER'S GUIDE

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

Manager's Message

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

Policies and Goals

In this section the reader will find the following:

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

Financial Section

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

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

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

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

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

General Fund

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

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

READER'S GUIDE

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

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

Special Revenue Funds

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

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

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

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

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

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

Capital Project Ordinances

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

Capital Improvements Plan

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

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

Appendices

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

READER'S GUIDE

Budget Ordinance

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

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

Budget Preparation Calendar for FY 2018-19

November

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

December

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

January

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

February

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

March-April

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

April/May

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

May

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

June

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

July

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

READER'S GUIDE

Process for Preparing, Reviewing and Adopting the Annual Budget

November/December

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

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

January

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

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

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

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

February - March

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

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

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

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

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

READER'S GUIDE

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

March/April

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

April/May

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

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

May

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

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

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

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

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

June

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

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

ABC Funds

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

Ad Valorem Tax

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

Accounts

County expenditure accounts listed on departmental sheets:

Salaries & Wages

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

Employee Benefits

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

Professional Fees

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

Maintenance Service

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

Rent

(space, equipment, auto and software rental)

Utility Services

(water and sewer)

Construction Services

(contracted buildings and building improvements)

Communications

(telephone and teleprocessing; communication circuits)

Travel

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

Other Purchased Services

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

General Supplies

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

Energy

(electricity; fuel oil; natural gas; gasoline)

Operating Supplies

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

Inventory Purchases

(merchandise for resale and pharmacy inventory)

Support & Assistance

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

KBR Trust & Title XX vendor payments; crisis intervention energy assistance

Other General & Administration

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

Vehicles

(trucks & autos; emergency vehicles; motive equipment)

Equipment

(equipment and computer software)

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

Acronyms

ABC - Alcoholic Beverage Control
ACA - Affordable Care Act
ACE - Adult Continuing Education
ADA - Americans with Disabilities Act
ADM - Average Daily Membership
AHEC-NC - Area Health Education Center-North Carolina
AIDS - Acquired Immune Deficiency Syndrome
ARCA - Addiction Recovery Care Association
AVL - Automated Vehicle Locator
BABs - Build America Bonds
BCCCP - Breast & Cervical Cancer Control Program
BOCC - Board of County Commissioners
CAD - Computer Aided Dispatch
CANVAS - Community Animal Nuisance Viable Abatement Services
CBA - Community Based Alternatives
CCDF - Child Care Development Fund
CDBG - Community Development Block Grant
CDC - Center for Disease Control
CFR - Crash/Fire/Rescue
CIP - Capital Improvements Program
COLA - Cost of Living Adjustment
COPS - Certificates of Participation/ or Community Oriented Policing Services
CPI - Consumer Price Index
CPO - Capital Project Ordinance
CRP - Capital Repair Plan
CPS - Child Protective Services
CRS - Community Rating System
CSHS - Children's Special Health Services
CYO - Current Year Original
DA - District Attorney
DEA - Drug Enforcement Agency
DENR - Department of Environment & Natural Resources
DOJ - Department of Justice
DOT - Department of Transportation
DP - Data Processing
DSS - Department of Social Services
EDLP - Education Debt Leveling Plan
EMS - Emergency Medical Services Department
EMT - Emergency Medical Technician
EPA - Environmental Protection Act
ESC - Employment Security Commission
FAIR - Feline Assistance Initiatives Response
FAMIS - Financial and Management Information System
FDIC - Federal Deposit Insurance Corporation
FLSA - Fair Labor Standards Act
FT - Full time
FTCC - Forsyth Technical Community College
FY - Fiscal Year
GCC - Governor's Crime Commission
GFOA - Government Finance Officers Association
GHSP - Governor's Highway Safety Program
GIS - Geographic Information System
GPO - Grant Project Ordinance
GS - General Statute
HAVA - Help America Vote Act
HAZMAT - Hazardous Material
HCFA - Health Care Financing Agency

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

Acronyms (Contd.)

HOJ - Hall of Justice
HUD - Housing and Urban Development
HVAC - Heating, Ventilating and Air Conditioning
IDA - Individual Development Account
INS - Immigration & Naturalization Services
IV-D - Child Support
IV-E - Public Assistance Eligible
JAG - Justice Assistance Grant
JCP - Juvenile Crime Prevention
K - Thousand
KBR - Kate Bitting Reynolds Foundation
KVL - Kernersville
LEAF - Let's End Animal Fighting
LEDC - Law Enforcement Detention Center
LEED - Law Enforcement Equitable Distribution Fund
LIEAP - Low Income Energy Assistance Program
LLEBG - Local Law Enforcement Block Grant
LSCA - Library Services Construction Act
LSTA - Library Services Technology Act
LT - Long Term
M/WBE - Minority/Women Based Enterprises
MIS - Management Information Services
NACO - National Association of Counties
NC - North Carolina
NC A&T - North Carolina Agriculture & Technical State University
NC DOT W/F - North Carolina Department of Transportation Work First
NCACC - North Carolina Association of County Commissioners
NCEM WMD - North Carolina Emergency Management Weapons of Mass Destruction
NCGS - North Carolina General Statutes
NCHFA - North Carolina Housing Finance Act
NCPTS - NCACC Collaborative Property Tax System
NCVTS - North Carolina Vehicle Tax System
NESHAP - National Emission Standards for Hazardous Air Pollution
PART - Piedmont Area Regional Transportation
OVW - Office of Violence Against Women
PC - Personal Computer
PT - Part time
PYA - Prior Year Actual
QSCBs - Qualified School Construction Bonds
RJR - R.J. Reynolds Tobacco Company
SMCP - State Misdemeanant Confinement Program
SORT - Special Operations Response Team
SOS - Safe on Seven
SSA - Social Services Administration
STD - Sexually Transmitted Disease
SWCD - Soil and Water Conservation District
T/O - "To outside" as in payments to outside agencies
TANF - Temporary Assistance to Needy Families
TANF/WFFA - Temporary Assistance to Needy Families/Work First Family Assistance
TB - Tuberculosis
TFR - Transfer
UCC - Uniform Commercial Code
USDA - United States Department of Agriculture
WFU - Wake Forest University
WIC - Women, Infants & Children Program
W-S - Winston-Salem
WS/FC - Winston-Salem/Forsyth County
WSSU - Winston-Salem State University
YWCA - Young Women's Christian Association

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

Budget-Related Terms

Appropriation

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

Assessed Valuation

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

Arbitrage

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

Budget Calendar

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

Budget Implementation

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

Budget Message

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

Budget Ordinance

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

Budget Preparation Package

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

Capital Improvement Program (CIP)

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

Capital Assets

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

Capital Outlay

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

Contingency

A budgetary account set aside for emergencies or unforeseen expenditures.

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

Cost Sharing Data

Cost Sharing Data is used as a management tool to capture the value of labor, materials and overhead for services that are provided to County departments by other County departments. Examples are grounds maintenance & management information services. These entries do not constitute actual appropriations of funds.

Contra Expenses are the negative or offsetting entries that are included in the budget of the department that provides the service.

Cost Sharing Expenses are the entries shown in the budgets of the departments that receive the service, and are offset by negative entries in the provider department's budget as described above.

Current Year Estimates

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

Debt Service

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

Encumbrance

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

Fund Balance

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

General Fund

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

Grant

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

Intangible Taxes

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

Interfund Transfers

Amounts transferred from one fund to another.

Interim Budget

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

Modified Accrual

The County follows the modified accrual basis of accounting for all funds, under which revenues are recorded as the amount becomes susceptible to accrual by becoming measurable and available to pay current period liabilities. Expenditures, other than interest on general long-term obligations and vacation pay are recorded when the liability is incurred, if measurable. Interest on general long-term obligations is recorded when due.

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

GLOSSARY OF BUDGET-RELATED TERMS ACRONYMS

Modified Accrual (Contd.)

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

Occupancy Tax

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

OPEB - Other Post Employment Benefit

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

Preliminary Budget

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

Prior Year Encumbrance

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

Property Tax

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

Service Area

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

Source Of Revenue

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

Special Revenue Fund

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

Tax Collection Rate

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

Tax Levy

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

Tax Rate

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

May 24, 2018

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

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

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019 for your consideration as required by North Carolina General Statute 159 and the Local Government Budget and Fiscal Control Act.

As in the past, two major sections comprise the budget. The first and most comprehensive section is the continuation budget necessary to continue providing services at the current level. This section contains both the financial information and narrative descriptions of each program currently funded by the Board. The second section is the detailed information on 52 alternate service levels that, if approved, would increase the budget by more than \$9 million dollars. The Alternate Service Levels are "new and different" activities that expand or contract the current level of service to Forsyth County citizens and taxpayers.

The recommended budget is balanced and prepared in accordance with the policies and procedures outlined in the Local Government Budget and Fiscal Control Act and will be submitted to the Government Finance Officers Association for peer review. The County has been awarded this honor for 25 consecutive years.

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

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

Goals

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

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

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

18% Debt Ceiling - The Board recognizes that the wise use of debt financing is critical to maintaining the County's strong financial position. If approved by the Board, the ratio of debt service to total General Fund expenditures would be 17.7%. Taking all annually budgeted funds into consideration, the ratio of debt service to total budgeted expenditures would be 17.2%.

Recent State policy changes add some additional pressure to the County's debt ceiling by reducing pass through funds from the Department of Health and Human Services. For example, the Department of Social Services expenditure budget for FY19 is \$42,116,818 compared to the FY18 Adopted Budget of \$45,404,153 and the FY17 Adopted Budget of \$55,929,826. DHHS no longer sends the funds for Medicaid transportation and child care subsidies to the counties for payment to service providers, rather they will be paid directly from the State system. The revenue and offsetting expenditure reduction was approximately \$10 million in FY18 and is another \$3 million for FY19.

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

14% Target Fund Balance - The County maintains an adequate fund balance to meet cash flow demands throughout the year and to ensure that funds are available in the event of an emergency or other unforeseen circumstances. Funds available are sufficient to operate the County for roughly a month and a half, assuming a period of no revenue collections. At year-end, funds in excess of the 14% target are earmarked for pay-go projects that are considered by the Board for funding on a case-by-case basis. Board-approved criteria for pay-go projects include debt reduction initiatives, economic development projects, and projects with a positive return on investment (ROI) that reduce operating costs in future years.

Debt Leveling Plans - The Board has earmarked the equivalent of 7.98 cents of the tax rate to retire debt for voter-approved bonds for education, library, and parks facilities.

This budget continues this set-aside to ensure that sufficient funds are available in future years for the purpose of retiring the debt service associated with the 2006 and 2008 education referendums, the library debt authorized in November of 2010, and the first of two plans associated with the November 2016 referenda. The FY19 Recommended Budget includes an additional 2.3 cents for the proposed Court Facilities financing through the issuance of Limited Obligation Bonds (LOBs), meaning 10.28 cents will now be earmarked for debt service. A summary of the debt-leveling plans is shown on the following page.

Proposed Tax Rate (in cents) 74.65

Education Debt Leveling 4.51

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

Library Debt Leveling 0.57

Set aside to offset debt service associated with the \$40m of Library Bonds approved in November 2010 of which \$34m are expected to be issued. The Board avoided the debt associated with issuance of the remaining \$6m by transferring funds from pay-go as well as capturing savings from the Central Library project.

2016 Education/Parks Debt Leveling 2.90

Set aside to offset debt service associated with the \$430m bonds approved in November 2016. Three referenda were approved as follows: \$350m to support WSFC School’s facilities, \$65m to support facilities for the Forsyth Technical Community College and \$15m to support Parks facilities throughout the County. The debt leveling plan assumes that four issuances will occur over eight years (every other year) in equal installments of \$107.5m, and that the tax rate supporting the debt service will increase by 2.9 cents in FY 2018 and 3.6 cents in FY 2022.

Court Facilities Debt Leveling 2.30

Set aside to offset debt service associated with the proposed \$115m Limited Obligation bonds for new Court Facilities approved by the Board during FY18 to be issued in FY19. Staff estimates that this increase would be 3.1 cents if deferred to FY 2020.

School Funding Formula – This is the seventh year that this formula serves as the basis for the County Manager’s recommended funding level. The Board of Education’s request is slightly higher than the result from the formula by \$233,178. The enrollment for the next school year is projected to decline from the North Carolina Department of Public Instruction and this decrease offsets the increased expenditure based on increases in Property Taxes and Sales Taxes. For each increase in property taxes (not associated with a debt leveling plan), the school system receives almost 40% of the new revenue. As the Recommended FY19 Budget includes a tax increase specifically for Court Facilities Debt Leveling, the school system does not receive a portion of this additional revenue.

Multi-Year Approach - As always, the Manager’s recommended budget takes into consideration projections of revenues and expenditures in the current fiscal year and challenges in the budget year

and beyond. In addition, the Manager will execute the budget in a manner that seeks to avoid shifting additional costs into subsequent years.

General Overview

General themes of the FY 2018-2019 Recommended Budget include the following:

- The proposed budget is best described as a “basic continuation budget”. The overall budget is flat, with the debt-leveling tax increase for the courthouse project using all of the additional revenue generated by the tax increase.
- The proposed budget suggests that a 2.3 cent tax increase this year is the best mechanism to pay for the new courthouse. This is an important policy question. Other policy options include deferring the tax increase until next year or pursuing a referendum in November for a ¼ cent sales tax earmarked for the courthouse project.
- This budget embodies the realization that the County is being directed to enter into a Memorandum of Understanding with the State that places more clear financial responsibilities and potential penalties on the County’s human services agencies - particularly the Department of Social Services.
- There is a disconnect between the construction permit activity and the impact to the tax base. While it seems logical that permit values would approximate the impact to the overall tax base, the impact of exclusions and exemptions and timing of completion of the projects negatively affect the amount of revenue ultimately budgeted. As stated in the overview, year over year the tax base grew by 1.5% while the permit data grew by 9.9%. At next Thursday’s detailed review of the budget, the County’s Tax Administrator will provide data to demonstrate this impact.
- The trend of a shift in the tax base from commercial to residential property continues. Increasingly more of the tax burden is generated from residential properties than from commercial property. This shift aligns with the trend from a manufacturing to a service economy.

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

- The Budget is balanced as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act. Revenues and offsetting expenditures in the General Fund are \$433,894,116. This reflects an increase of \$8,489,026, or 2.0%, over the current year.
- The primary revenue sources, property and sales taxes, comprise 77.5% of the total general fund revenue that supports County services. The year-over-year property and sales tax growth is estimated to be \$13,378,743.

- As mentioned before, the recommended budget includes the debt leveling strategy discussed above with multiple tax rates for debt leveling including a proposed 2.3 cents for the proposed Court Facilities.

- The breakdown of the recommended countywide ad-valorem tax rate of 74.65 cents is as follows:

Taxes required to fund County operations	64.37 cents
2006/2008 Education Debt Leveling	4.51 cents
2010 Library Debt Leveling	.57 cents
2016 Education/Parks Debt Leveling	2.90 cents
2018 Court Facilities Debt Leveling	<u>2.30 cents</u>
Total	74.65 cents

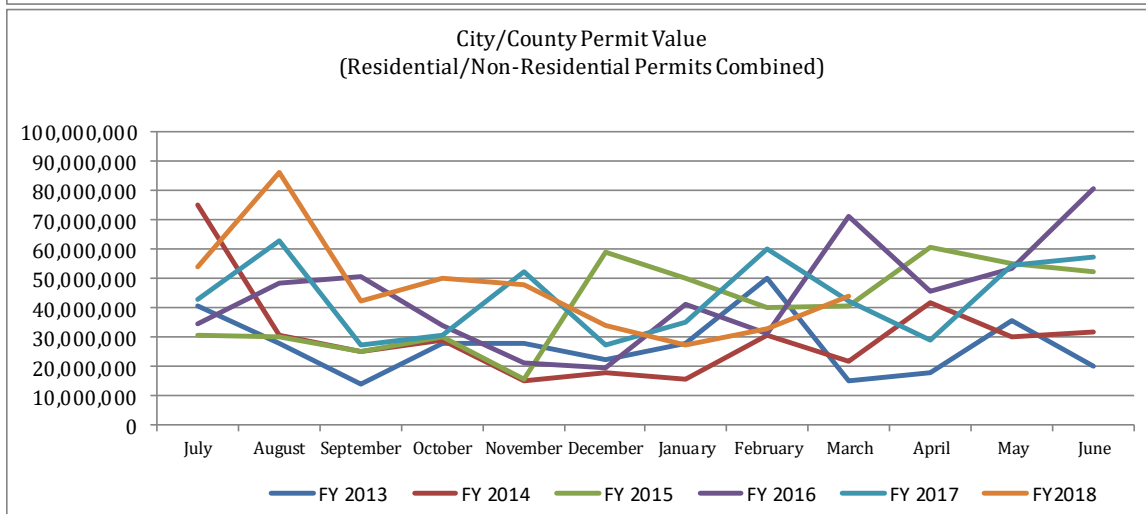
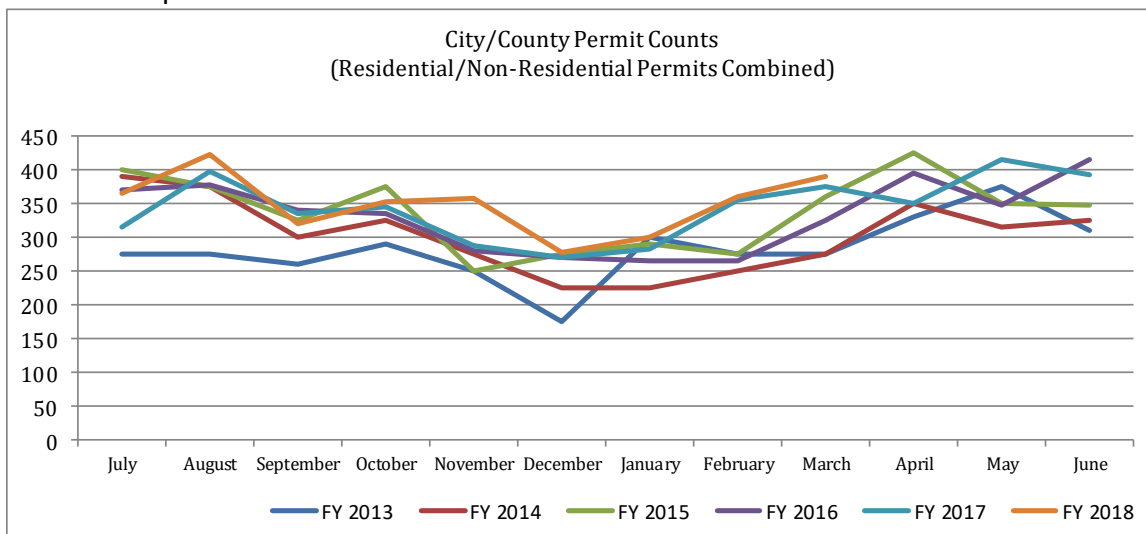
- The penny equivalent is \$3,578,908, up from \$3,525,547 in the current year.
- Budget and Management staff project sales taxes to grow by 2.0%, generating \$66,352,947 in operating revenue, or 15.3% of total general fund revenue. Factors negatively affecting sales taxes include actions by the North Carolina legislature, refunds claimed by non-profit organizations, and volatility associated with the local economy. The projected budget assumes continued growth, but is somewhat tempered by the concern that sales taxes will not meet budget for the current FY18 budget year.
- The projected revenue growth generates an additional \$1,266,822 to support the schools using the funding formula. As mentioned earlier, this will be the seventh year in a row that the formula has been in place and will increase the annual support for the operation of the system to \$125,873,593. This amount, combined with debt service payments for facilities, increases the total support for the system to \$168,644,561, or 38.9% of the total budget.
- The continuation budget is balanced with an operational surplus of \$439,038 that may be used to fund Alternate Service Level requests or reduce the use of Appropriated Fund Balance. I have identified six priority Alternate Service Level requests for funding with these dollars.
- The recommended budget continues to address competitive elements of employee compensation in a strategic and fiscally responsible manner. Personnel-related costs are the second largest expenditure (behind support for the schools) and totals \$144,971,269 annually. The recommended budget includes continued funding of the performance pay plan. The recommended budget includes performance adjustments at an average 2.89% with a range of 1% - 4%. The recommended budget also funds employee health and dental benefits, continuation of longevity pay, pension contributions to the Local Government Employee Retirement Systems (LGRS), 401(k) contributions of 5% for law enforcement personnel and 2.5% for other Full-Time employees, and funds for compensation and classification adjustments for various positions pending the completion of a study from the Piedmont Triad Regional Council of Governments. The recommended funding level for all personnel-related accounts reflects an increase of \$4,247,466 or 3.0% over the current fiscal

year. Management believes this is sufficient to remain competitive despite the relatively low unemployment rate and other pressures on the human resources system.

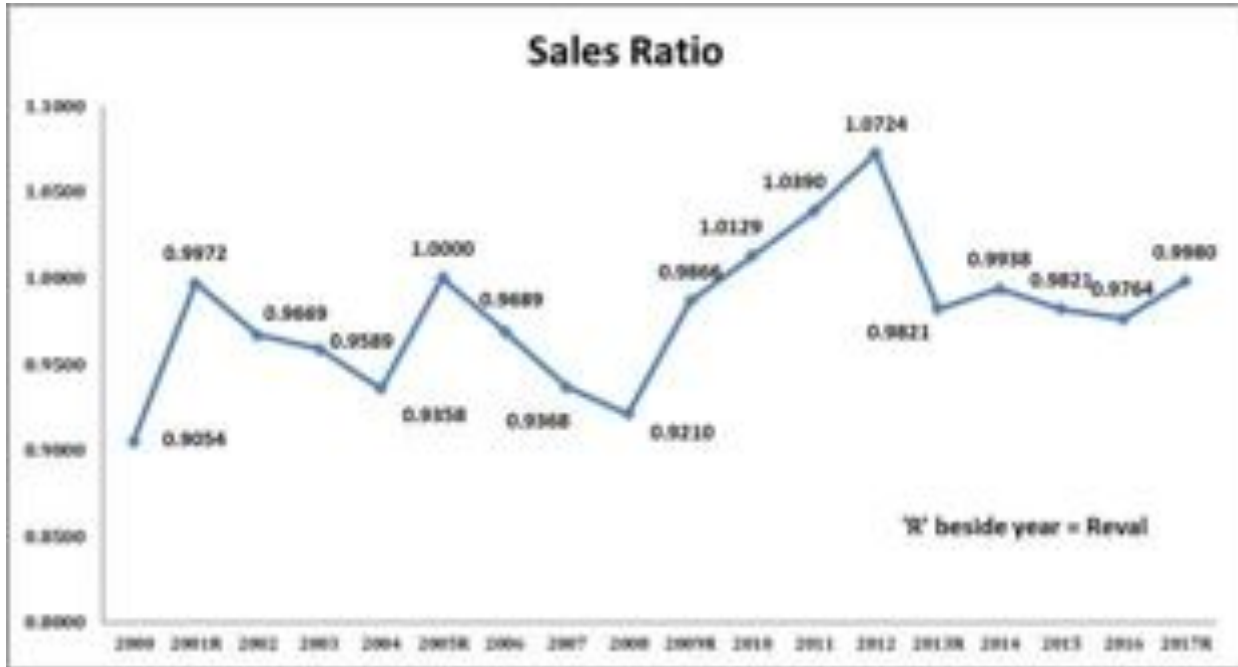
Overview of the Local Economy

This budget has been prepared during a period of what appears to be steady improvement in the local economy. Despite the economic indicators, realized growth is more tepid. The estimated tax base for FY19 grew by a healthy \$524.2 million, or 1.5% over the estimated tax base used for FY18. However, this highlights the challenge of scale. Growing a large tax base by the percentage needed to keep pace with increased fixed costs becomes more difficult as it requires larger or more projects to increase the tax base. For Fiscal Year 2018, the value of construction permits (city/county combined and residential/non-residential) has increased by \$38,001,322, or 9.9%, from \$381,927,071 in March 2017 to \$419,928,393 in March 2018. This suggests a significant negative impact of exceptions and exclusions, combined with timing of when this is recorded in the tax base.

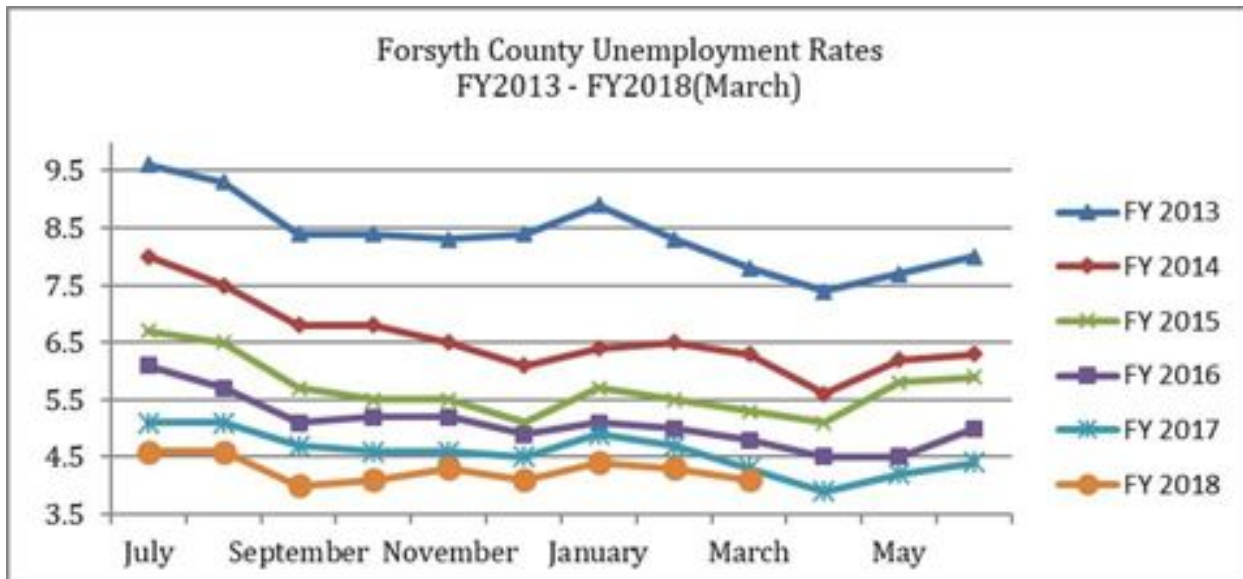
The first chart below shows combined city/county permit counts for residential and non-residential permits while the second chart shows the same city/county combined permit information in terms of total value of the permits.



Property values continue to increase (as measured by the quarterly sales/assessment ratio) after the precipitous decline in property values during the 2013 revaluation period. The following graph provides a look at the Sales Ratio from 2000 through the recently completed 2017 revaluation period. Since base values remain static through 2021, the Sales Assessment ratio does not generate additional resources.



On the employment front, over the last twelve-month period (March 2017 to March 2018), the local unemployment rate has fallen from 4.3% to 4.1% according to the Bureau of Labor Statistics (www.bls.gov). The improvement over the last several fiscal years and through March 2018 is even more pronounced as shown in the chart below:



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

Summary

The proposed budget and work program for FY 2018-2019 is presented for your consideration, discussion, and eventual adoption. This budget has been presented to you in pieces over the past several weeks as the Capital Improvement Plan, Capital Projects Ordinances, and Behavioral Health Services were reviewed at various briefings in April, and Forsyth Technical Community College and the Winston-Salem/Forsyth County Schools presented their budgets at briefing sessions in May. I look forward to the detailed review and examination of the full budget document that ensures the budget, as a policy document, reflects your goals for this community.

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

Putting together a budget is a tremendous effort. I need to thank all of the department managers, Sheriff Schatzman and the Register of Deeds, Lynne Johnson, for sharing information and supporting data about their operations. We asked many questions, and departments responded in a timely and professional manner in every case.

I want to thank Kyle Wolf, Budget and Management Director, for an outstanding effort in leading the development of this year's budget. The budget staff of Senior Analyst Christopher Ong, Carr Boyd, Adam Pendlebury, Phyllis Russell, and Rene Williams worked as a dedicated team throughout the process. I cannot thank each of you enough for your dedication and commitment. Your work is outstanding and I appreciate your dedication in getting this monumental task completed.

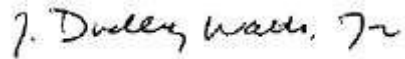
To our CFO Paul Fulton, Deputy Manager Damon Sanders-Pratt, Deputy Manager Ronda Tatum, and HR Director Shontell Robinson, thanks for the wise counsel and the honest and frank discussions about Forsyth County Government. You provide strong leadership to this organization, and I thank you for generously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

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

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

Special thanks to Carla Holt as this her last budget to be submitted before her retirement. Her guidance and assistance through the years is deeply appreciated. We all wish her the best in her well-deserved retirement from Public Service.

Respectfully submitted,

A handwritten signature in black ink that reads "J. Dudley Watts, Jr." The signature is written in a cursive style with a small flourish at the end.

J. Dudley Watts, Jr.
County Manager

POLICIES AND GOALS

Policies, Goals & Basis for Future General Fund Budget Projections

The financial policies for Forsyth County include:

1. The total debt service for long-term obligations should not exceed 18% of the total annually adopted budgets as shown in the Budget Ordinance.
2. Fund Balance available for appropriation in the General Fund should be at least 14% of the subsequent year's budget. For FY 2018-2019, 14% equals \$60,745,176.
3. Projections of revenues, expenditures and fund balances for the next five years should be updated annually. Longer-range projections should be developed as appropriate.
4. The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

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

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

POLICIES AND GOALS

Mission Statement

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

County Government In North Carolina

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

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

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

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

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

Many counties (including Forsyth) also provide for:

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

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

POLICIES AND GOALS

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

Vision Statement

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

Countywide Management Goals

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

The Guiding Principles of WeCare

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

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

Operating Policies and Goals

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

POLICIES AND GOALS

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

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

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

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

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

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

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

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

POLICIES AND GOALS

Financial Policies and Goals

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

1. **Tax Rate** – The Board of Commissioners strives to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax increase, whenever possible. The FY19 Recommended Tax rate is 0.7465.
2. According to North Carolina General Statute, local governments are required to operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
3. **Debt Policy** - Forsyth County recognizes that a formally adopted debt policy is fundamental to sound financial management. The total annual debt service shall not exceed 18% of the appropriations in the annually adopted budgets as shown in the Budget Ordinance. This policy of keeping debt service at less than a specified percentage of the budget greatly influences the timing and/or amount of funding for a project, as well as the method of financing. For FY19, Debt Service will be 17.7% of the General Fund budget based on expenditures of \$76,753,817.
4. Maintain the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, and Fitch Investors Service).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year's budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government's creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities. In North Carolina, the Local Government Commission requires a minimum fund balance of 8% for cash flow purposes, since receipt of cash does not coincide with needed cash disbursements. For Forsyth County, fund balance in the fund financial statements is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. These five categories are:
 - a) **Non-spendable** – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
 - i) Prepaid items – the portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.
 - b) **Restricted** - includes revenue sources that are statutorily restricted for specific purposes, or restricted for specific purposes by grantors or creditors. Forsyth County has nine restricted categories of fund balance: 1) *Restricted for Stabilization by State Statute* – this amount is usually comprised of receivable balances that are not offset by deferred revenues and encumbrances related to purchase orders and contracts outstanding at year end that will be honored by the County in the next fiscal year; 2) *Restricted for Register of Deeds* – this represents the unspent portion of Register of Deeds fees whose use is restricted by State statute for expenditure on computer and imaging technology in the office of the Register of Deeds; 3) *Restricted for Capital Projects*; 4) *Restricted for Fire Protection*; 5) *Restricted for Law Enforcement*; 6) *Restricted for Emergency Telephone System*; 7) *Restricted for Other* – the portion of fund balance restricted by revenue source for soil & water conservation, social services, and library purposes; 8) *Restricted for Human Services*; and 9) *Restricted for Housing and Community Redevelopment*.
 - c) **Committed** – includes amounts that can only be used for specific purposes imposed by majority vote of the governing board. Any changes or removal of specific purposes requires majority action by the governing board. Forsyth County has five committed categories of fund balance: 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by three point three cents (3.3¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation education debt authorized by the November 2006 referendum. In addition, in the General Fund, unspent revenue generated by one point two one cents (1.21¢) of the ad valorem tax rate and interest on the unspent portion thereof, are designated for the retirement of general obligation education debt authorized by the November 2008 referendum; 2) *Committed for Capital Projects* – the portion of fund balance formatted

POLICIES AND GOALS

by action of the governing board for certain school and County capital expenditures. 3) *Committed for Library Debt Leveling Plan* – in the General Fund, unspent revenue generated by zero point five seven cents (0.57¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation library debt authorized by the November 2010 referendum; 4) *Committed for 2017 Bonds Debt Leveling Plan* - in the General Fund, unspent revenue generated by two point nine cents (2.9¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of general obligation debt authorized by the November 2016 referendum; and 5) *Committed for Court Facilities Debt Leveling Plan* – in the General Fund, unspent revenue generated by two point three cents (2.3¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of limited obligation debt authorized by the Board of Commissioners for Court Facilities.

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

Basis of Budgeting and Budgetary Amendments

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

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

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

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

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

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

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

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

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

POLICIES AND GOALS

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

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

Debt Management

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

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

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

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

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

Balanced Budget

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

General Profile of the County Government

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

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

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

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

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

Factors Affecting Financial Condition

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

With a 2016 State demographer certified population estimate of 369,144 and a workforce of more than 175,000, Forsyth County plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2018 was 4.1% and the County's per capita income is \$27,593.

FY 2018-2019 Recommended Budget

The FY 2018-2019 budget focuses on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy, 2) the 14% fund balance policy, 3) the Debt Leveling Plans for

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

debt service payments for various bond referendums, and 4) the School funding formula which uses economic indicators and enrollment data to determine the funding level for the Winston-Salem/Forsyth County Schools. Additionally, the capital maintenance plans, for general County projects, schools and the community college utilizing two-thirds bonds every other year provides resources to keep facilities safe, sound, and usable and it allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

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

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

The FY19 Recommended General Fund Budget is balanced with expenditures and revenues equaling \$433,894,116, an increase of \$8,489,026, or 2.0% over the FY18 Adopted Budget. The Recommended budget reflects a tax rate of 74.65¢ per \$100 valuation – an increase of 2.3¢ over the FY18 Adopted Budget. The County's tax rate is comprised of several tax rates – the rate necessary to fund general operations (64.37¢) and four debt leveling tax rates (totaling 10.28¢) designated for debt resulting from Education bond referendums approved in November 2006 and November 2008 (4.51¢) as well as debt resulting from the 2010 Library bond referendum (0.57¢), the debt resulting from the 2016 Public Improvement bond referendums for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks (2.9¢) and a proposed debt leveling rate for Court Facilities debt to be issued in FY19 (2.3¢). The debt leveling plans are designed to mitigate the need to increase the tax rate on a year-to-year basis.

Chart 1 – Budget to Budget Change

<i>FY 2018-2019 Recommended Budget</i>	<i>\$433,894,116</i>
<i>FY 2017-2018 Adopted Budget</i>	<u><i>\$425,405,090</i></u>
<i>Budget-to-Budget \$ Change</i>	<u><i>\$8,489,026</i></u>
<i>Budget-to-Budget % Change</i>	<i>2.0%</i>

Summary of FY 2018-2019 Budget Changes

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 2*, below, provides a look at the overall County dollar changes from the FY18 Adopted Budget to the FY19 Recommended Budget.

The largest increase in net County dollars is the Sheriff's Office due to increases in expenditures of \$2,197,793 and reduced revenues of \$327,220. The increase in expenditures is due primarily to an increase in Personal Services as the Board of Commissioners acknowledged in FY17 that the City of Winston-Salem Police Department is the closest compensation competitor of the Sheriff's Office in FY17 and the City of Winston-Salem increased the salaries of its Police Department after the County adopted the FY18 budget.

The second largest increase in net County dollars is the Winston-Salem/Forsyth County Schools with an increase of \$1,266,822. This increase is based on the funding formula that has been the primary factor in determining the appropriate funding level of the school system since FY12, taking into account increases and decreases in enrollment as well as increases and decreases in available revenue.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

The third largest increase is Debt Service. Debt Service is increasing on the expenditure and revenue side. The net County dollar increase is due to fewer debt leveling reserves being used in FY19 and the increased debt service coming from debt that is not associated with a debt leveling plan such as the 2/3rds debt that has been issued for Capital Maintenance for the County, Winston-Salem/Forsyth County Schools, and Forsyth Technical Community College.

Chart 2 – County Dollar Changes FY18-FY19

	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Sheriff	2,197,793	(327,220)	2,525,013
Winston-Salem/Forsyth County Schools	1,266,822	0	1,266,822
Debt	6,379,431	5,326,858	1,052,573
Social Services	(3,287,335)	(4,170,970)	883,635
General Services	589,997	161,394	428,603
Tax Administration	261,955	(28,274)	290,229
Management Information Services	283,251	(200)	283,451
Public Health	615,799	354,562	261,237
Forsyth Technical Community College	172,885	0	172,885
Parks	(3,494)	(151,978)	148,484
Board of Elections	135,359	0	135,359
Environmental Assistance and Protection	92,934	(9,304)	102,238
Animal Control	(93,734)	(160,150)	66,416
Attorney	35,318	0	35,318
County Commissioners and Manager	31,164	0	31,164
Medical Examiner	30,100	0	30,100
Court Services	34,698	4,780	29,918
Budget and Management	12,840	(15,500)	28,340
Emergency Management	22,370	(3,725)	26,095
Human Resources	25,779	0	25,779
NC Cooperative Extension Service	20,621	264	20,357
Library	108,196	94,765	13,431
Interagency Communications	51,419	42,871	8,548
Purchasing	3,070	0	3,070
Youth Services	15,800	15,500	300
Aging Services	0	0	0
MapForsyth	6,783	11,603	(4,820)
Planning	(16,770)	0	(16,770)
Special Appropriations	(25,000)	0	(25,000)
Emergency Services	658,099	700,287	(42,188)
Finance	47,329	158,000	(110,671)
Register of Deeds	36,579	188,200	(151,621)
Behavioral Health	(219,422)	11,000	(230,422)
Inspections	(297,740)	0	(297,740)
Community and Economic Development	(347,955)	7,000	(354,955)
Non-Departmental	(355,915)	6,279,263	(6,635,178)
	8,489,026	8,489,026	

Chart 3 shows a summary of General Fund expenditures by Service Area. Education – largely Winston-Salem/Forsyth County Schools – is the largest expenditure area for Forsyth County. Debt Service is the second largest expenditure and most of this is for Education as well.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 3 – General Fund Expenditures by Service Area

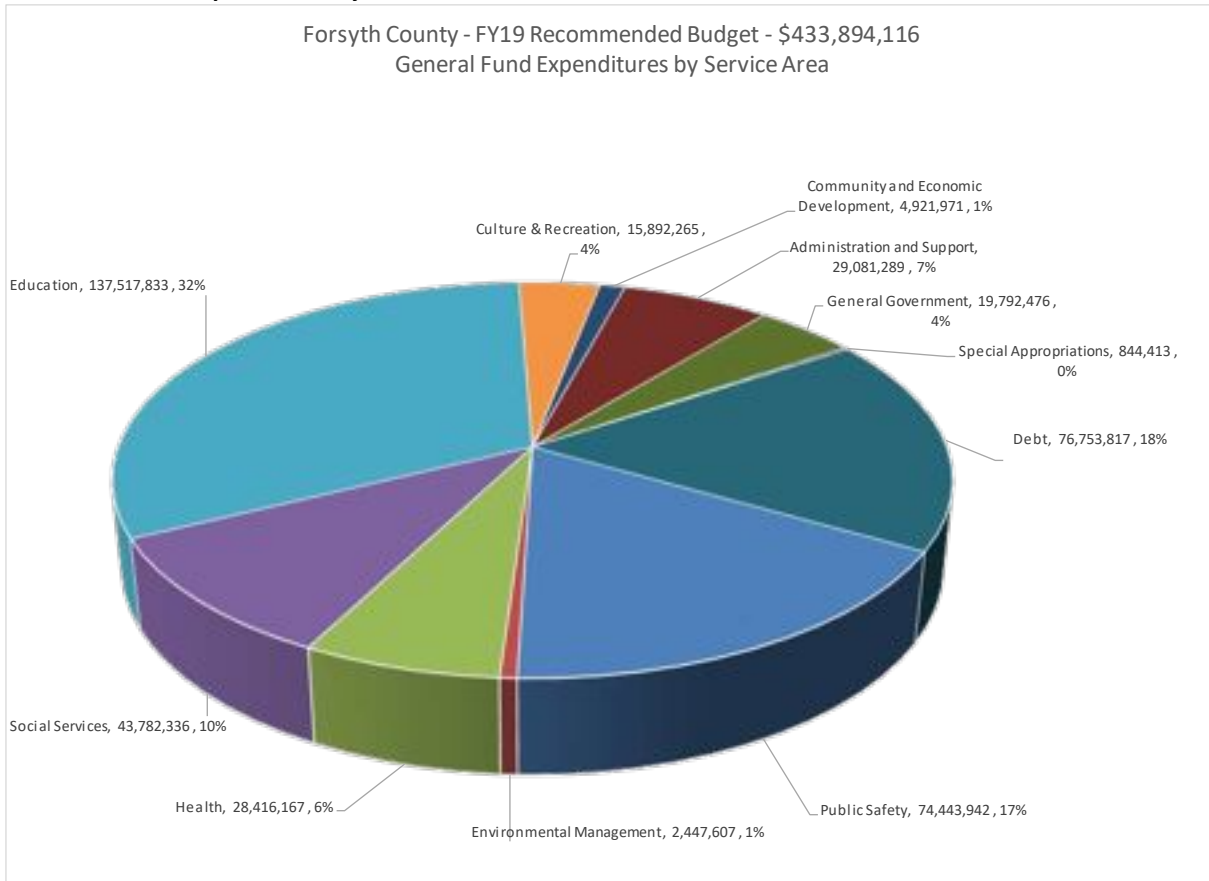


Chart 4 provides the changes in General Fund revenues for FY19. The data is at the second highest accounting level for the County. As shown in the chart below, revenue from Ad Valorem Taxes carry the increase for the General Fund for FY19. However, Sales Taxes also reflect increases which mitigate the need for a tax increase for general operations. Earnings on Investments is increasing significantly for the second consecutive year. Intergovernmental revenue is decreasing due to pass-through funds that used to come to the County for Department of Social Services programs that the State now distributes directly.

Chart 4- Summary of General Fund Revenue Sources

<u>Total By Revenue Source</u>	<u>FY18</u>	<u>FY19</u>	<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$257,948,278	\$270,015,457	\$12,067,179	4.7%
Sales Taxes	\$65,041,383	\$66,352,947	\$1,311,564	2.0%
Earnings on Investments	\$1,253,300	\$2,605,500	\$1,352,200	107.9%
Fund Balance	\$11,475,783	\$11,666,163	\$190,380	1.7%
Other Taxes	\$1,005,000	\$1,030,000	\$25,000	2.6%
Debt Service - Lottery Proceeds	\$3,675,300	\$3,650,000	(\$25,300)	-0.69%
Licenses & Permits	\$835,366	\$850,913	\$15,547	1.9%
Debt Service - EDLP, LDLP	\$5,355,459	\$2,038,539	(\$3,316,920)	-61.9%
Other Financing Sources	\$2,358,101	\$2,176,024	(\$182,077)	-7.7%
Charges for Services	\$21,571,773	\$22,488,819	\$917,046	4.3%
Other Revenues	\$8,496,079	\$8,417,558	(\$78,521)	-0.9%
Intergovernmental	<u>\$46,389,268</u>	<u>\$42,602,196</u>	<u>(\$3,787,072)</u>	<u>-8.2%</u>
Total Changes	<u>\$425,405,090</u>	<u>\$433,894,116</u>	<u>\$8,489,026</u>	<u>2.0%</u>

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 5 – General Fund Revenue Sources Pie Chart

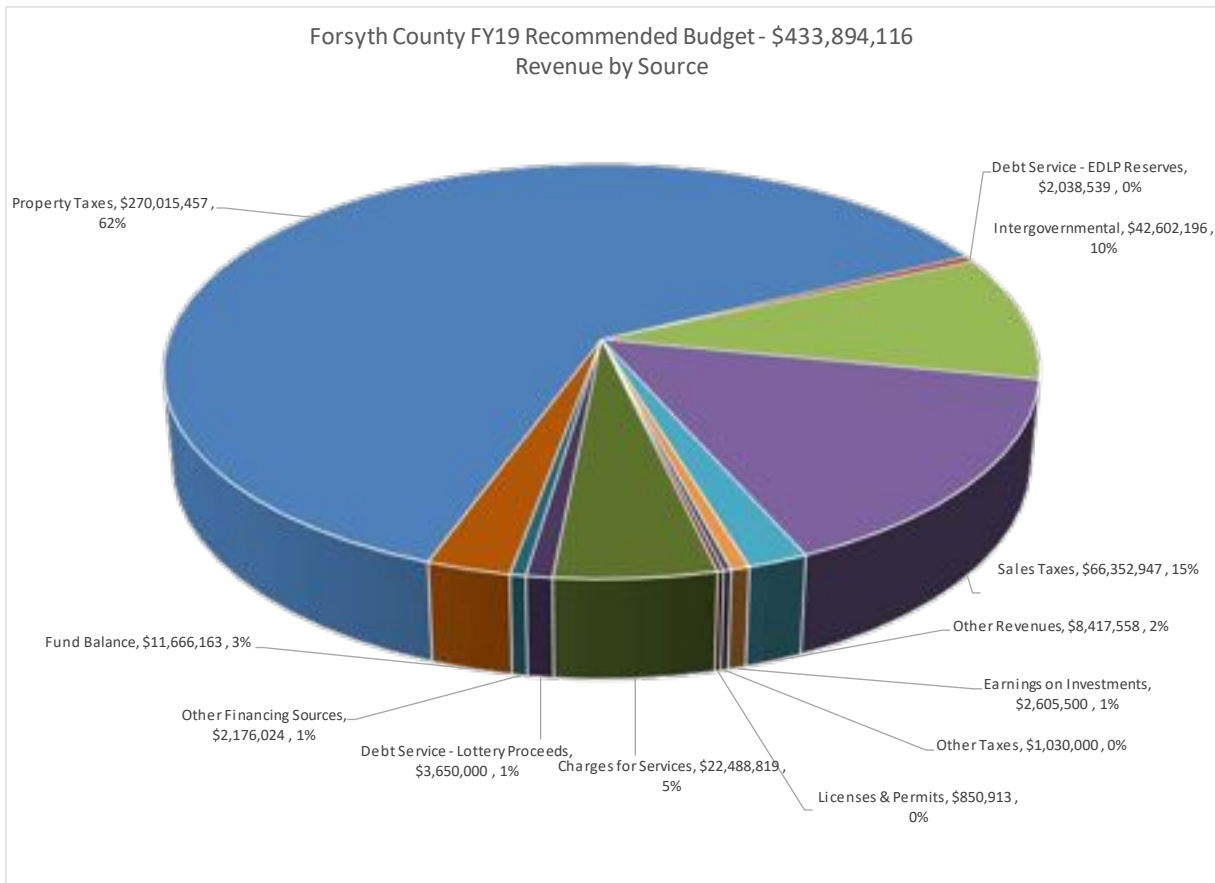


Chart 6 shows General Fund expenditure changes by category. *Personal Services* is essentially Salaries and Employee Benefits such as Health Insurance and 401(k). *Professional & Technical Services* includes items such as Medical Fees and Security Fees. *Purchased Property Services* includes Maintenance Contracts, Repair Services, and Rental Fees. Examples of expenditures in *Other Purchased Services* include Telephone costs and Other Contractual Services. *Travel* is Training and Conference primarily along with some Personal Mileage. *Materials and Supplies* include things like Office Supplies and Small Equipment including computers. *Other Operating Costs* include payments for Foster Care or Claims payments. *Property* includes equipment that costs more than \$5,000 typically. *Debt Service* is the annual expenditure to pay principal and interest on the County’s obligations. Finally, *Payments to Other Agencies* include payments to outside agencies including Winston-Salem/Forsyth County Schools and Forsyth Technical Community College, as well as Special Appropriations to community agencies.

Chart 6 - Summary of FY18 General Fund Expenditure Changes

<u>Expenditure Category</u>	<u>FY18</u>	<u>FY19</u>	<u>Budget to Budget</u> <u>\$ Change</u>	<u>% Change</u>
Personal Services	\$140,723,803	\$144,971,269	\$4,247,466	3.0%
Professional & Technical Services	\$9,218,249	\$9,226,658	\$8,409	0.1%
Purchased Property Services	\$5,411,871	\$5,496,422	\$84,551	1.6%
Other Purchased Services	\$12,591,494	\$14,060,381	\$1,468,887	11.7%
Travel	\$868,590	\$918,663	\$50,073	5.8%
Materials and Supplies	\$15,457,913	\$15,888,980	\$431,067	2.8%
Other Operating Costs	\$15,832,707	\$12,114,520	(\$3,718,187)	-23.5%
Prior Year Encumbrances	\$2,000,000	\$1,800,000	(\$200,000)	-10.0%
Contingency	\$9,723,492	\$17,158,285	\$7,434,793	76.5%
Property	\$1,012,333	\$916,911	(\$95,422)	-9.4%
Debt Service	\$64,663,304	\$62,669,850	(\$1,993,454)	-3.1%
Payments to Other Agencies	\$144,504,084	\$145,590,227	\$1,086,143	-0.8%
Transfers Out	\$3,397,250	\$3,081,950	(\$315,300)	-9.3%
Total Changes	\$425,405,090	\$433,894,116	\$8,489,026	2.0%

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Contingency is the largest increase for FY19. The increase in Contingency is somewhat skewed by including several "enhanced" contingency items that may or may not occur in FY19, including funds for potential increases in personal services costs for Forsyth Technical Community College, potential penalties related to timeliness and accuracy issues with Food and Nutrition Services and Medicaid in the Department of Social Services, and funds for a possible runoff election. Contingency is also where any amount that is included in a Budget Reserve is accounted for in the budget. Budget Reserves are set up in some departments for various reasons. For example, the Sheriff's Office has a Budget Reserve established for the change in salary for Deputies and Detention Officers as those increases had not been allocated to each individual position. A Budget Reserve has been established in Behavioral Health Services for maintenance of the Crisis Center on Highland Avenue. A Budget Reserve is included in Debt Service to account for the \$2 million set aside for debt leveling as well as the amount of additional Ad Valorem Property tax revenue from the 2.9 cent increase for the 2016 Public Improvement Bond Debt Leveling Plan and the full 2.3 cent increase for the Court Facility Limited Obligation Bonds issuance.

Personal Services is the next largest expenditure increase due to annualizing current year employee performance appraisals and increases for the Sheriff's Office compensation adjustment to achieve parity with the City. Compensation adjustments for FY19 are \$135,783 lower than the adjustments for FY18. The County budgets 100% of the salary costs for positions although there will be vacancies during the year. These vacancies are captured in a negative budget for "Salary Savings." For FY19, -\$2,526,779 is included in Non-Departmental to capture County-wide Salary Savings.

From a percentage perspective, Other Purchased Services is another significant change comparing the FY18 Adopted Budget to the FY19 Recommended Budget. Other Purchased Services includes expenditures such as Telephone Costs, Food Services, and Other Contractual Services. Other Contractual Services is the primary driver of the increase in this category. Two contracts are increase significantly in FY19 – a contract with the Humane Society in Animal Control and a contract with EMS|MC in Emergency Services. The contract with the Humane Society is offset by reductions in Personal Services in Animal Control as ten Full-Time and one Part-Time position were eliminated in FY18 as much of the work that was done by those positions is now being done by the Humane Society. The contract with EMS|MC is increasing but is also tied to revenue – if the revenue is not generated, the expenditure is not realized. That being said, these two contracts are the primary drivers of this category increase. Additional contractual changes include a contract for a Radio Engineer Consultant to perform a needs assessment as the first step in possibly moving forward with replacing the 800 MHz emergency radio system that is nearing end of life. One final example of increases in Other Contractual Services is the Timber Management Contract that is estimated to at \$98,000 for FY19. This contract is expected to be revenue-neutral so while expenditures will increase \$98,000 in the FY19 Recommended Budget, actual expenditures will be offset by matching revenues.

Chart 7 details where Contingency is included in the FY19 Recommended Budget. Again, Contingency for items that are difficult to predict are included in Non-Departmental. The other departments that have Contingency are actually Budget Reserves.

Chart 7 – Summary of Contingency

<u>Department</u>	<u>FY18 Adopted</u>	<u>FY19 Recommended</u>	<u>Change</u>
Debt Service	\$5,701,882	\$14,083,967	\$8,382,085
Sheriff	\$992,014	\$612,747	(\$3,79,267)
Behavioral Health	\$719,449	\$886,033	\$166,584
Public Health	\$225,000	\$0	(\$225,000)
Youth Services	\$713,108	\$0	(\$713,108)
NC Cooperative Extension	\$26,500	\$26,500	\$0
Library	\$10,000	\$10,000	\$0
Non-Departmental	\$1,326,339	\$1,539,285	\$212,946
	<u>\$9,723,492</u>	<u>\$17,158,285</u>	<u>\$7,434,793</u>

REVENUE CHANGES

Sales Taxes

- Forsyth County receives sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina. The total local sales tax levied for these three Articles is 2%. For FY19, the consensus revenue projections from the State were revised to reflect statewide growth of 4.5% with local economic factors important when calculating local projections. The Current Year Estimate is that the County will not make budget in FY18 for Article 39 or Article 40.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- A fourth local sales tax is available – Article 46 which is a quarter-cent sales tax. There has been some discussion of putting this on a referendum and earmarking this revenue for debt service for Court Facilities instead of a debt leveling tax rate. If this were to be placed on a referendum and passed by the voters, the County could receive approximately \$14 million and use those funds for any purpose including the payment of debt service for Court Facilities.
- For FY19, Sales Taxes account for 15.3% of total General Fund revenues. While Sales Taxes have increased as a percentage of the total General Fund revenues for the past several years, the percentage remains the same as it was for the FY18 Adopted Budget.
- An area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 8*, over the past ten years, refunds averaged around 12% of gross collections for the County. For FY08-FY17, the percentage of refunds to gross sales tax collections in *Chart 8* are for the full fiscal year. For FY18, the percentage is through March 2018. Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis.

Chart 8 - Refunds as a Percentage of Gross Sales Tax Collections

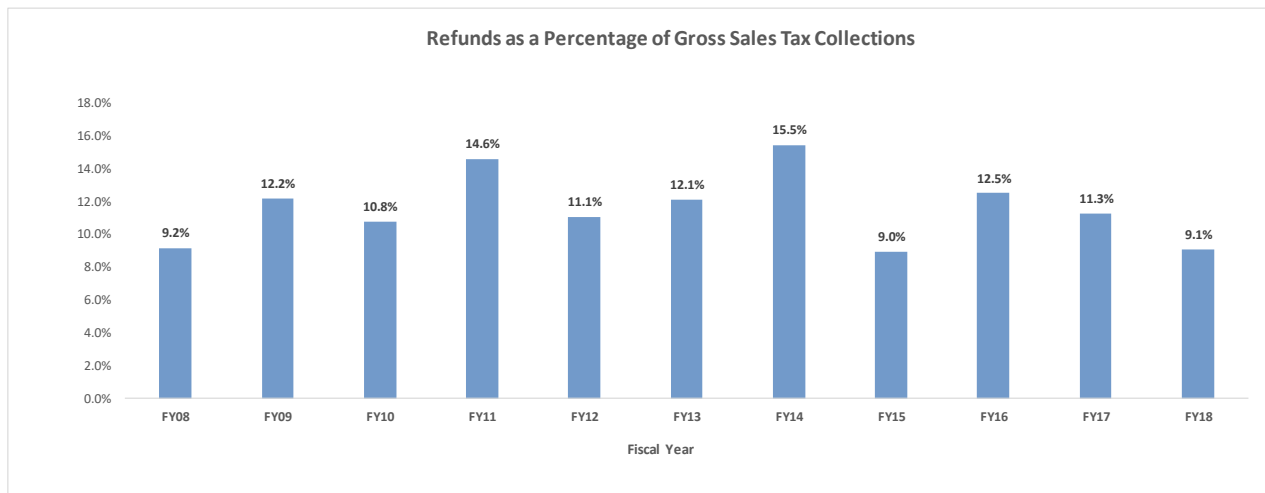
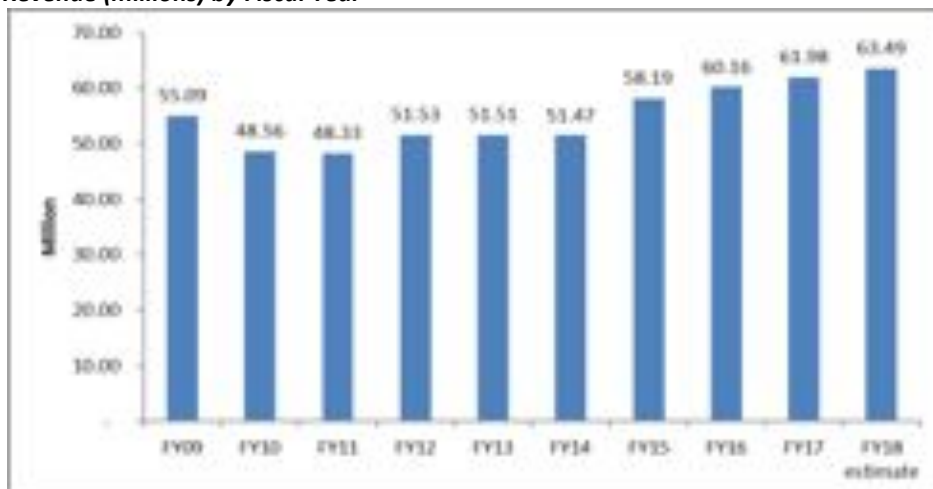


Chart 9 illustrates the fluctuations in Sales Tax revenue over the past several years. The chart also illustrates how Sales Tax revenue can be impacted by the economy as sales taxes were down during the Great Recession. The uptick in Sales Tax revenue in FY15 is attributed to not only an improving economy but also the expansion of the Sales Tax base by the General Assembly.

Chart 9 - Sales Tax Revenue (millions) by Fiscal Year



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Ad Valorem Taxes

- Ad Valorem taxes account for 60.2% of the County's General Fund revenue. For the FY19 budget, the total taxable value used in the budget is \$36.121 billion compared to \$35.597 billion used in FY18.
- The collection percentage for FY19 is 99.08% compared to 99.04% used in FY18. The collection rate for FY19 is the same realized as of June 30, 2017, the most recently completed full year. This is in compliance with North Carolina General Statute 159-13 (6). The better collection percentage generates approximately \$107,858 of additional revenue for FY19.
- Current Year Property Tax revenue is estimated at \$267,165,457. This includes the rate used for funding general operations plus the debt leveling rates for Education Debt, Library Debt, Public Improvement Debt, and the proposed Court Facility Debt. Again, the FY19 Recommended Budget includes a tax rate of 74.65¢, and one cent (1¢) on the property tax rate is equivalent to \$3,578,908. Technically, the County's tax rate is five (5) different rates: 1) 64.37¢ - the rate to provide County services; 2) 4.51¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5 million of 2008 voter-approved debt; 3) 0.57¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; 4) 2.90¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks; and 5) 2.30¢ - the rate for the proposed Court Facilities that would be financed with Limited Obligation Bonds (LOBs). The premise for the debt leveling tax rates is that as debt service for these bond issues are paid down, the applicable debt leveling tax rate can be reduced as well.
- *Chart 10* provides the property tax revenue calculation for FY19.

Chart 10 - Property Tax Revenue Calculation

FY19 Tax Base Values - 5/1/18	\$36,121,393,541
Total Property Tax Levy 2018-2019	\$269,646,203
Total Property Tax Levy @ 99.08%	\$267,165,458
Tax Rate to Produce Levy	74.65¢
1¢ Equivalent =	\$3,578,908

Education Debt Leveling, Lottery Funds, and Debt Service Revenue

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. Currently, there are three debt leveling plans in place: the 2006 Education Debt Leveling Plan and 2008 Education Debt Leveling Plans are being merged together at 4.51¢, the 2015 Library Debt Leveling Plan at 0.57¢, and the 2016 Public Improvement Bond Debt Leveling Plan at 2.9¢. The FY19 Recommended Budget would add a fourth debt leveling plan, already discussed above, at 2.3¢ for the Court Facilities.
- The effect of these plans has been especially significant during the last recession and as the General Assembly diverted almost 50% of the lottery proceeds that should have come to the County and are designated to pay debt service for School bonds.
- When originally established, the EDLP rates were projected to have the potential to be reduced after approximately ten years from their creation. However, with the economic downturn, a stalled tax base, and \$3 - \$4 million in lottery proceeds (per year) not being realized as anticipated, it will take longer before the 4.51¢ rate for the 2006 and 2008 EDLP is reduced.
- For the past three fiscal years, the Adopted Budgets have included over \$5 million in Education Debt Leveling Reserves in the budget as the debt service associated with these issuances required more than what the approved tax rate generated. For FY19, because debt service is being retired, fewer debt reserves are required which is one reason that the net County dollars for Debt Service is increasing as discussed briefly above.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- The Education Debt Leveling Plans were based on the assumption that approximately \$6 - \$7 million per year would be received from the NC Education Lottery. Over the past several biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, the lottery formula changes by the General Assembly lowered the allocations and in FY19 we anticipate receiving \$3.65 million in lottery funds. Again, if lottery funds were distributed based on the statutory allocation, the County would be projected to receive over \$7 million annually.

Fund Balance Appropriated

- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$11.6 million) and 2) Debt (\$2.0 million). Non-Departmental fund balance appropriated equals 2.6% of total General Fund expenditures, which is the same percentage used in the FY18 Adopted Budget.
- The appropriation of Fund Balance in Debt Service relates exclusively to funds available in the Education Debt Leveling reserves generated from the levies for the 2006 and 2008 Education Bonds respectively and the Library Debt Leveling Plan generated from the levies for the 2010 Library Bonds. Without the EDLP plans in place, the County would need to either raise taxes each year to pay for the debt service on the voter-approved bonds or would be required to reduce or eliminate programs and services to its citizens.
- Fund balance appropriated in Non-Departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY19 Recommended Budget, Unreserved Fund Balance appropriated totals \$11,414,481 an increase of \$190,381 over the FY18 Adopted Budget.

EXPENDITURE AND COUNTY DOLLAR CHANGES

Employee Compensation Adjustment

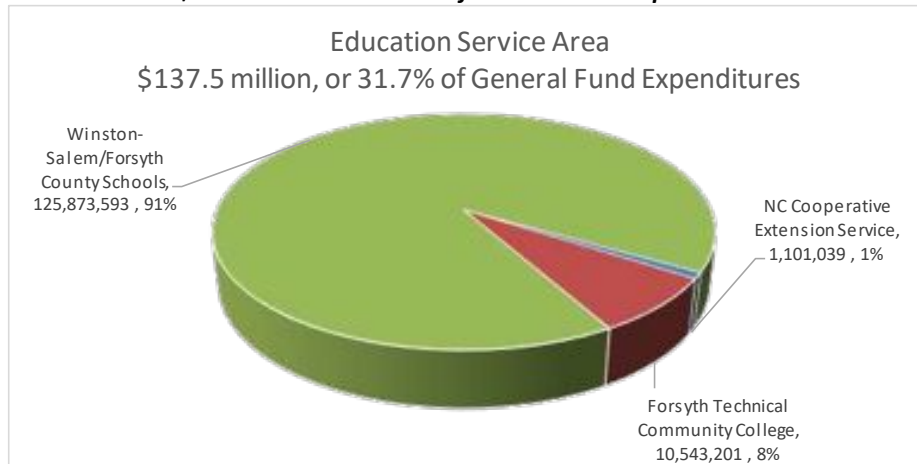
- *Employee Benefits*
 - Health and Dental costs are projected to increase 3.5% in FY19. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees. In order to mitigate the increase to Health and Dental costs, the County continued the change made in FY17 related to eligibility criteria for spouses. If an employee's spouse is eligible to receive Health Insurance at their place of employment, that spouse is not eligible to be on the County Health Insurance plan.
 - Employee Longevity remains the same as in FY18. 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 2.89%, 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. The total budgeted amount for Performance Adjustments plus benefits is \$1,810,255.
- *401(k) for Non-Law Enforcement Employees*
 - To address issues of competitiveness, the FY19 Recommended Budget continues funding the 2.5% 401(k) contribution for all non-law enforcement employees. The benefits of the 401k plan include: transferability, interest accrual, employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401(k), and retirement planning. Sworn law enforcement employees receive a statutorily required 5% employer 401(k) contribution. As such, there is an Alternate Service Level request for an additional 2.5% 401(k) contribution so that all Forsyth County employees are receiving the same contribution. The 401(k) contributions are reflected in each departmental budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Education Service Area

The Education Service Area comprises 31.7% or \$137,517,833 of the FY19 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 11 - Education Service Area = \$137.5 million or 31.7% of General Fund Expenditures



NC Cooperative Extension Service

- *Chart 11* illustrates that North Carolina Cooperative Extension comprises a small portion (less than 1%) of the total appropriation for the Education Service Area (\$137,517,833) for FY19.
- The FY19 Recommended Budget for NC Cooperative Extension reflects a net County dollar increase of 2.5% or \$20,357 over the FY18 Adopted Budget, attributed to an increase in Personal Services. A new director was hired replacing a long-tenured director resulting in some salary savings. A slight increase in revenue also offset some increases in Personal Services.

Forsyth Technical Community College

- Forsyth Technical Community College represents 7.7% of the Service Area. The Community College is not opening any new facilities during FY19, therefore funding increases primarily to cover inflationary costs. It is anticipated that a new facility for the Aviation Campus will open in FY20 resulting in more significant increases next year.
- In anticipation of possible increases in personnel-related costs in the State budget, \$96,046 is included in Contingency. This has been the practice for the past several years and when the State has decided to fund increases, the County has been prepared to cover these increases. Lastly, Forsyth Tech requested an additional security position to be funded in the FY19 budget. This position is not included in the FY19 Recommended Budget. More information on this request may be found in the Alternate Service Level section of the appendices.

Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 91.5% of the Service Area. The School Funding Formula is the basis for establishing the recommended appropriation. The formula results are generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula may result in additional funding for the school system; however, this funding should allow for the school system to generate fund balance for when there are downturns in the economy. The formula suggests that the school system should be able to generate enough fund balance to cover the opening of new schools, rather than asking the County for additional resources. *Chart 10* provides the FY19 School Funding Formula calculation.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 12 - FY19 Winston-Salem/Forsyth County School Funding Formula

	FY19 Formula
Current Expense - FY18	\$115,827,688
Capital Outlay	\$8,779,083
Subtotal	\$124,606,771
Less Transfer to CM CPO	(\$1,735,000)
Base Starting Point for School Funding Formula	\$122,871,771
Factors	
Enrollment Factor (From Dept. of Public Instruction)	-1.43%
40% of Budget	\$47,270,297
Enrollment Factor \$ +/-	(\$704,477)
Resource Factor	1.60%
Resource Factor \$ +/-	\$1,971,300
Transfer to Capital Maintenance CPO	\$1,735,000
FY19 Funding for WSFCS: Starting Point + Enrollment Factor + Resource Factor + Transfer to Capital Maintenance Capital Projects Ordinance =	
\$122,871,771 + (\$704,477) + \$1,971,300 + \$1,735,000 = \$125,873,593	

- The Enrollment Factor used in the formula is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The Resource Factor takes into account growth in the tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding.
- The actual General Fund expenditures for WSFCS are greater than the \$125.8 million shown in *Chart 9*. In Debt Service, approximately \$47.5 million of the \$76.7 million recommended for annual debt service payments is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System.
- Per Pupil Spending is used most often when discussing school funding. The FY19 budgeted per pupil spending increases \$143 to \$3,116 per pupil (based on a projected average daily membership of 54,119 students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service). *Graph 1* on the following page provides a ten-year view of the local spending per pupil for the WSFCS System.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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



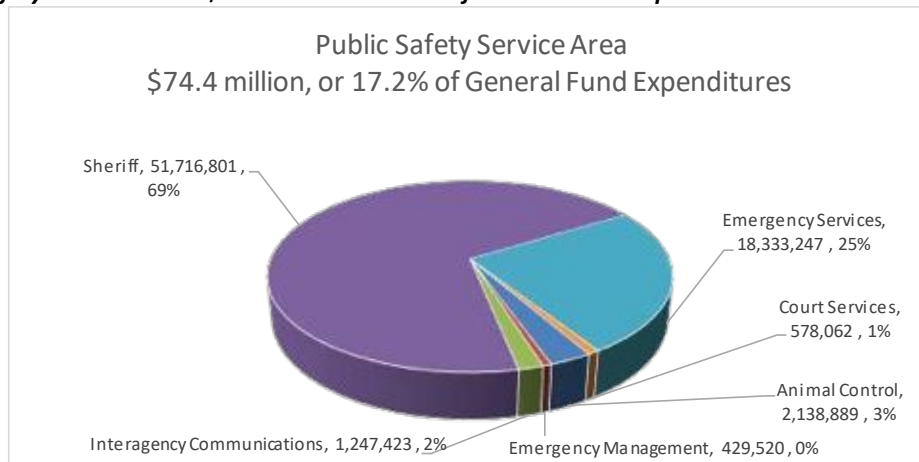
- In FY11, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the capital project ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds. For FY19, \$1,735,000 of the Schools appropriation will be transferred to the 2018 Capital Maintenance Project Ordinance to continue this arrangement.

Public Safety Service Area

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

The Public Safety Service Area includes: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Adopted budget for this service area is 17.2% of the General Fund budget or \$74,443,942.

Chart 13 - Public Safety Service Area - \$74.4 million – 17.2% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Animal Control

- The FY19 Recommended Budget for Animal Control reflects a 3.6%, or \$66,416 net County dollar increase compared to the FY18 Adopted Budget. A major change in how Animal Control functions occurred in FY18 with the responsibility of Custody and Care operations transitioning via contract to the Forsyth County Humane Society. The Humane Society now receives revenue for reclamations and adoptions that the County would have kept in the past. In addition, several positions were eliminated from Animal Control to offset the cost of the Humane Society contract.
- Animal Control submitted two Alternate Service Level requests that are not included in the FY19 Recommended Budget including one Full-time Animal Control Officer position and \$20,000 for construction of a Surgical Suite. Additional information on these requests may be found in the Alternate Service Level section of the appendices.

Emergency Management

- Net County dollars in the FY19 Recommended Budget for Emergency Management are increasing \$26,095, or 6.5% over the FY18 Adopted Budget. The net expense of this program is apportioned between the City and the County after subtracting expenses born by the State and Federal government and revenues from grants. Costs are increasing slightly but staff believes actual expenditures will be lower than what is being budgeted due to how Space Costs (which the County owns) are being factored into the projected estimate from the City.

Interagency Communications

- The Interagency Communications FY19 Recommended Budget reflects a budget to budget net County dollar increase of \$8,548, or 1.3%. Personal Services and Maintenance Services are decreasing for FY19. The primary driver of the net County dollar increase is in Other Purchased Services to hire a radio system engineering firm to evaluate the radio system for potential replacement at an estimated total cost of \$380,000. This project has been on the horizon for a couple of years and a Board Directed Initiative was included in the FY18 Adopted Budget to develop a strategic approach to upgrading the public safety radio system and present this plan to both the City of Winston-Salem Council and the Board of Commissioners for consideration.

Sheriff's Office

- The FY19 Recommended Budget for the Sheriff's Office reflects a 5.9%, or \$2,525,013 increase in net County dollars compared to FY18 Adopted Budget. The primary driver of this increase is in Personal Services as the FY19 Recommended Budget includes increases to adjust starting salaries based on the City of Winston-Salem's starting salaries for the Police Department.
- There are two additional positions in the FY19 Recommended Budget compared to the FY18 Adopted Budget. During FY18, the Board of Commissioners approved an Investigator position to serve on the Federal Bureau of Investigation (FBI) Local Task Force. This position is funded 100% through N.C. Controlled Substance Excise Tax proceeds for the first three (3) years. The second new position for FY19 is a Senior Office Assistant to serve the second floor of the Public Safety Center by providing support to Administration, Information Technology, Human Resources, the Attorney, and the Business Office.
- The Sheriff's Office submitted five Alternate Service Level requests that are not included in the FY19 Recommended Budget including additional funding for Special Teams Compensation, Compensation Adjustments to match potential Winston-Salem Police Department increases in FY19, one Full-Time and one Part-Time Office Assistant for the Sex Offender Registry Unit, two Full-Time Civil Unit Deputies, and three Full-Time Court Security Deputies. Additional information on these requests that are not included in the FY19 Recommended Budget may be found in the Alternate Service Level section of the appendices.

Emergency Services

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- The FY19 Recommended Budget for Emergency Services reflects a \$42,188 or -0.6% decrease in net County dollars. The decrease in net County dollars is attributable to increased revenue which more than covers the increased cost of the EMS|MC billing contract.
- Emergency Services submitted three Alternate Service Level requests that can be found in the appendices – a request for six Full-Time Fire Engineers to enhance staffing levels on Support Units 109 and 209; two Full-Time Telecommunicators; and funding to assist with the Lewisville Volunteer Fire Department’s Dive Team.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits is expanding in FY19 through the expanded use of Behavioral Health Services dollars. One goal of the program is to improve stability and recovery of high risk patients minimizing unnecessary use of emergency department and ambulance services. Many of the patients who are being treated through this program are dealing with some mental health issue, so the cost of this program is being absorbed in the County allocation for Behavioral Health Services. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services. For FY19, a MIH Coordinator and two additional Full-Time MIH Paramedics are being added – completely offset with Behavioral Health dollars.

Court Services

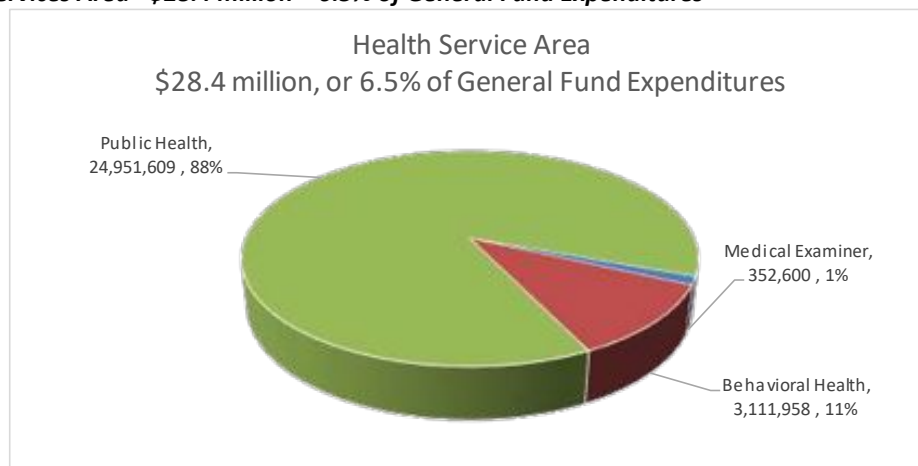
- The Court Services FY19 Recommended net County dollars are increasing \$29,918, or 7.7% compared to FY18. Court Services includes funding for the Safe on Seven Domestic Violence Center and the Deferred Payment Program for the Clerk of Court’s office.
- Most of the increase in net County dollars is due to a requirement from Finance to encumber 110% of some contracts for possible increases in salaries and benefits costs that the State may impose since some of the positions are contracted through the Administrative Office of the Court.
- Another Board Directed Initiative for FY18 was to conduct an internal study of the court services functions including a comparison of service provision methods used by other counties – specifically the Guilford County model. This study was completed and four recommendations were made including: being an active participant in the community assessment that Family Services is conducting to gauge the need of an expanded Family Justice Center; enhance and streamline management of the Safe on Seven Program by shifting local funding to better support the program through the elimination of County funding for positions typically funded by the State; Consolidate Court Services and Safe on Seven into one department under the Deputy County Manager for Human Services to improve coordination of other County resources in Public Health and Social Services; and create a consolidated oversight committee for the Sheriff’s Community Court Services and the Pre-Trial Release Program.

Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and Behavioral Health Services. The service area makes up 6.5%, or \$28,416,167 of the FY19 Recommended Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 14 - Health Services Area - \$28.4 million – 6.5% of General Fund Expenditures



Medical Examiner

- The FY19 Recommended Budget for Medical Examiner reflects a 9.3% increase in net County dollars. The County does not control the number of medical investigations or autopsies performed by the State Medical Examiners. The budget is based on a projected 363 Medical Investigations and 160 Autopsies. Medical Investigations are \$200 per investigation and Autopsies cost \$1,750 per autopsy.

Behavioral Health Services

- While the FY19 Recommended Budget shows a decrease in Behavioral Health funding, the numbers are skewed due to shifting some resources to other departments such as Emergency Services and Public Health.
- Effective July 1, 2016, CenterPoint Human Services merged with Cardinal Innovations Healthcare. Through negotiations with Cardinal Innovations Healthcare, it was agreed that the County Maintenance of Effort for behavioral health services would be \$4,026,677, which is the amount the County allocated to CenterPoint Human Services in the past for what was termed “Authority Services”.
- Several programs will continue to receive County dollars and will be managed by Cardinal Innovations. Additionally, several programs will receive County dollars and will be managed by the County, including the Stepping Up program through Public Health and the Mobile Integrated Healthcare Program through Emergency Services. A full list of the allocations can be found in the General Fund section of the document.

Public Health

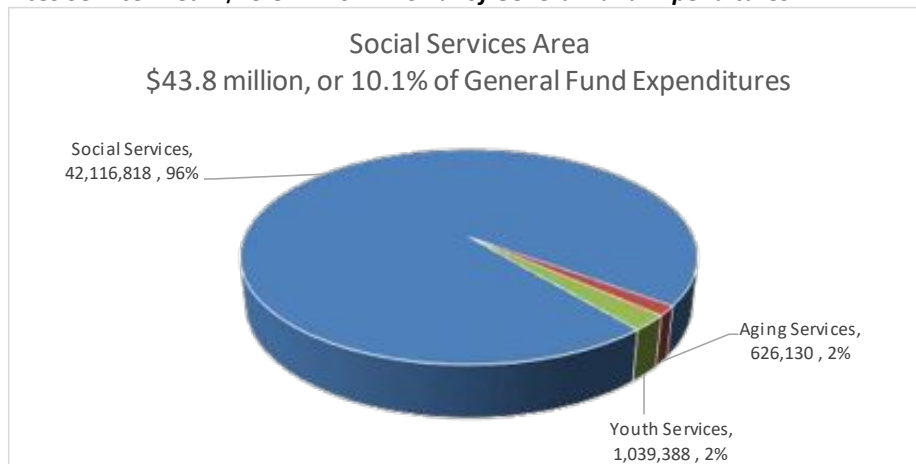
- The FY19 Recommended Budget for Public Health reflects a net County dollar increase of \$261,237 or 2.1% over the FY18 Adopted Budget. The majority of this increase is in Personal Services (\$247,909) with other increases in Medical Supplies and Operating Supplies. Other Contractual Services is also increasing but this is offset by additional revenue for the most part. For FY19, revenues are increasing \$354,562 over the FY18 Adopted Budget.
- For several years, the Public Health Dental Clinic required a subsidy either from the County or grant funding in order to operate in a financially sustainable way. A study of the Dental Clinic completed in FY18 made several recommendations. The FY19 Recommended Budget for Public Health includes the Dental Clinic operating at a break-even situation.
- Public Health submitted four Alternate Service Level requests – 1) two Full-Time Environmental Health Specialists for the inspection of septic tanks, 2) eight additional Full-Time School Health Nurses to impact the student to nurse ratio within the Winston-Salem/Forsyth County School system, 3) funding to create an additional team for the Nurse Family Partnership program, and 4) a Vector Control Technician. Additional information on these requests may be found in the Alternate Service Level section of the appendices.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 10.1% of the FY19 Recommended Budget, or \$43,782,336. The Department of Social Services (DSS) makes up the majority of this area as reflected in Chart 13 below.

Chart 15 - Social Services Service Area - \$43.8 million – 10.1% of General Fund Expenditures



Social Services

- The Department of Social Services (DSS) FY19 Recommended Budget reflects a net County dollar increase of \$883,635, or 5.7% compared to the FY18 Adopted Budget.
- Both revenue and expenditures are decreasing in FY19 as childcare subsidies are directly issued at the State level. The FY18 Adopted Budget included one quarter of funding for this program, but the State began handling this completely so revenues and expenditures are both decreasing.
- DSS is a complicated department to budget because of the reimbursement variations. For FY19, Budget and Management used the State template to project revenue. The use of the State template is cumbersome at first, but the department feels that revenue projections have greater credibility than in previous years.
- Six Full-Time positions are included in the FY19 Recommended Budget for the Energy Programs. In addition, DSS submitted three Alternate Service Level requests – 1) 1 Full-Time Income Maintenance Supervisor and 1 Full-Time Senior Income Maintenance Caseworker for Income Support; 2) 2 Full-Time Social Workers for Foster Care; and 3) 2 Full-Time Senior Social Worker Supervisors and 5 Full-Time Senior Social Workers for Child Protective Services. Information on these requests may be found in the Alternate Service Level section of the appendices.

Aging Services

- Aging Services consists of the County's appropriation for Senior Services' Meals-on-Wheels program, the Shepherd's Center, funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference, and TransAid dollars for Elderly and Disabled Transportation Assistance Program. For FY19, the Shepherd's Center and Senior Services submitted requests for additional County funds, which are discussed in the Alternate Service Level section of the appendices.
- While not included in Aging Services, the commitment to the elderly on the Board of Commissioners can also be measured by support to the In-Home Aide program funded through the Department of Social Services.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

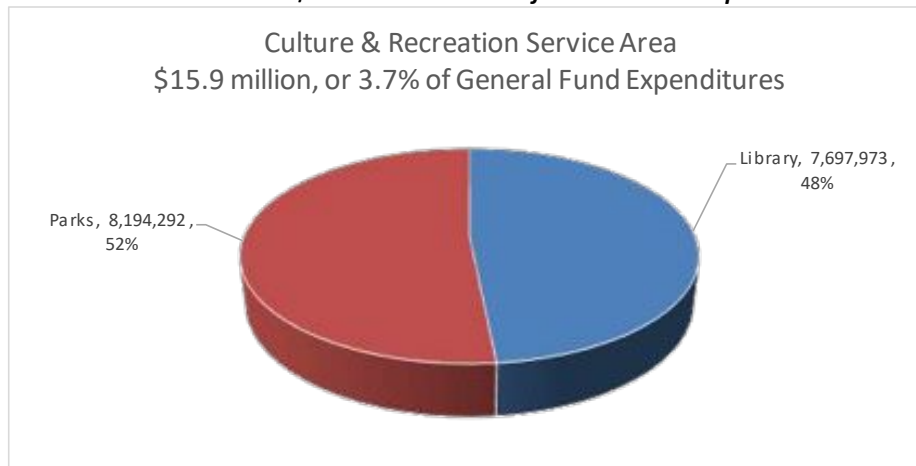
Youth Services

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

Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$15,892,265, or 3.7% of the FY19 Recommended General Fund Budget.

Chart 16 - Culture & Recreation Service Area - \$15.9 million - 3.7% of General Fund Expenditures



Public Library System

- The replacement/renovations of the Central, Clemmons, and Kernersville branch libraries continue to be the key items for this department. Construction was completed for the Central library during FY18 and the design and planning for the other branches have begun. It is anticipated that the Kernersville branch will open in FY19 which will result in savings within the department as the County currently pays rent for the Kernersville branch.
- The FY19 Recommended Budget for the Library System reflects a net County dollar increase of \$13,431, or 0.2% over the FY18 Adopted Budget.
- The Library submitted five Alternate Service Level requests – one for a Full-time Library Assistant for the Kernersville Branch, ten part-time Tech Library Page positions, an increase in the department’s book, A/V material, and electronic resources budget, and a Full-time Library Assistant for the Walkertown Branch. These requests are not included in the FY19 Recommended Budget and more information may be found in the Alternate Service Level section of the appendices.

Parks

- The Parks Department FY19 Recommended Budget reflects a net County dollar increase of \$148,484, or 4.2% over the FY18 Adopted Budget.
- The primary driver of this increase is a three-month shutdown of the Tanglewood Championship Golf Course for renovations during the peak summer months which will negatively impact FY19 golf and grill operations revenues by an estimated \$257,316.

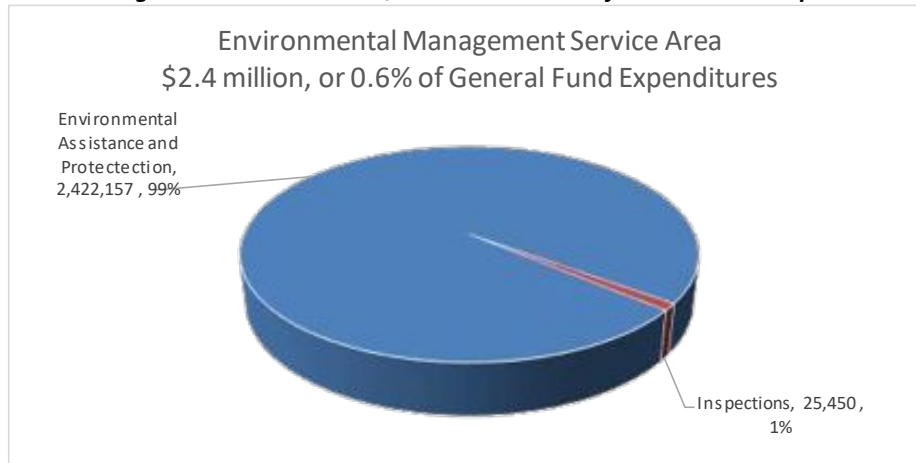
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Secondary drivers include a \$117,035 reduction to operating budget based on recommendations from internal study looking at vehicle and maintenance equipment activities, aggressive revenue forecast in other Tanglewood enterprise areas and a significant decrease in the annual security contract. These gains are offset partially by annualized salary/benefit increases and increases in General and Operating Supplies.
- A study of Parks and General Services was completed in FY18. The study examined possible efficiencies that could be gained by having one department perform work that was previously being completed by both departments. As a result of this study, efficiencies were found and several costs were eliminated from the Parks budget by having General Services perform all automotive maintenance work and having Parks mechanics perform all Parks equipment repair and maintenance in-house.

Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections division of City/County Planning and Community Development. This service area makes up \$2,447,607, or 0.6% of the FY19 Recommended General Fund Budget.

Chart 17 - Environmental Management Service Area - \$2.4 million - 0.6% of General Fund Expenditures



Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area and recommended net County dollars are increasing \$102,238, or 7.4%, primarily due to increases in Personal Services and an increase in cost for the recycling convenience center at Hanes Mill landfill where a position is now staffed.
- EAP submitted an Alternate Service Level request for one Full-Time Environmental Specialist for Compliance Assistance and Permitting. This request is not included in the FY19 Recommended Budget and more information may be found in the Alternate Service Level section of the appendices.

Inspections

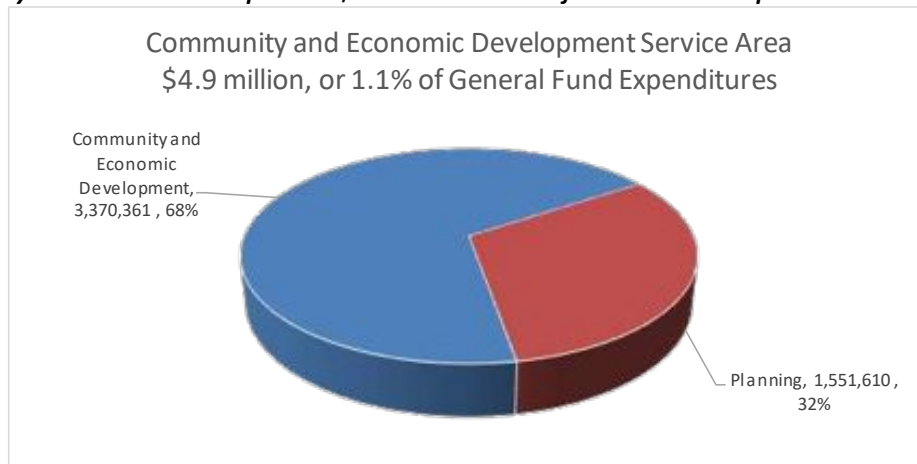
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then split.
- The County's share for Inspections is decreasing \$297,740, or 92.1% in FY19, largely driven by Construction Control (stormwater) activities.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Community & Economic Development Service Area

The Community & Economic Development Area consists of the Community and Economic Development and Planning departments. This service area makes up \$4,921,971, or 1.1% of General Fund expenditures in the FY19 Recommended Budget.

Chart 18 - Community & Economic Development - \$4.9 million - 1.1% of General Fund Expenditures



Community and Economic Development

- In FY18, Housing and Economic Development merged to form Community and Economic Development. Community and Economic Development is comprised of County contributions for incentive payments and payments to local agencies that provide economic development marketing services for the County as well as the Housing activities such as rehabilitation of existing homes and protecting the health and safety of residents through minimum housing code enforcement.
- The FY19 Recommended Budget for Community and Economic Development (when comparing it to Housing and Economic Development in the FY18 Adopted Budget) is decreasing \$354,955, or 9.7%. This is driven largely by Economic Development activities including an incentive payment to Wake Forest University Health Sciences no longer required in FY19 as well as an annual payment to the Airport Commission being eliminated.
- Community and Economic Development submitted three Alternate Service Level requests – none of which are included in the FY19 Budget. These requests include \$400,000 for a Budget Inn Redevelopment Project, \$40,000 for Center for Creative Economy, and one Full-Time Code Enforcement Officer. Additional information on these requests may be found in the Alternate Service Level section of the appendices.

Planning & Community Development

- There is a slight decrease of \$16,770, or -1.1% in expenditures for Planning Services for the FY19 Recommended Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. The decrease is driven by the retirement of the Planning Director.

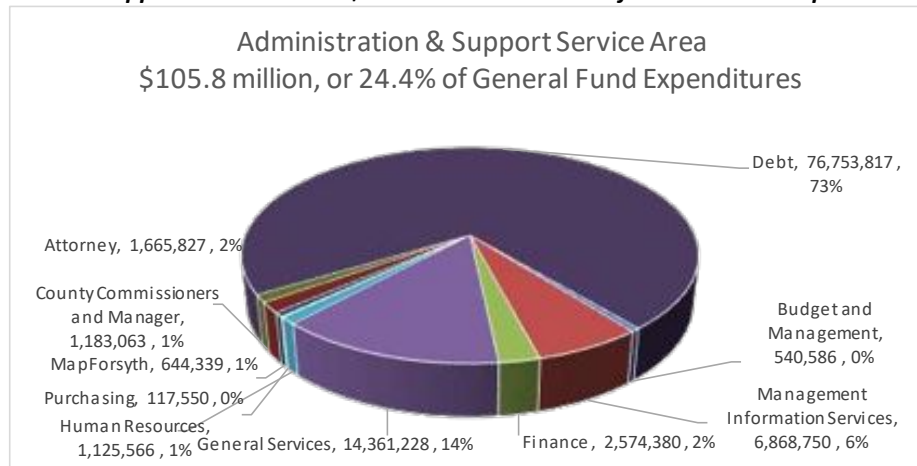
Administration & Support Service Area

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 \$105,835,106, or 24.4% of the FY19 Recommended Budget.

Debt Service is the largest portion of this service area as reflected in Chart 17 on the following page.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 19 - Administration & Support Service Area - \$105.8 million – 24.4% of General Fund Expenditures



Debt Service

- The FY19 Recommended Debt Service net County dollar cost is increasing \$1,052,573 over the FY18 Adopted Budget. Even though Debt Service expenditures are decreasing, revenue is decreasing even more. This is the result of non-debt leveling expenditures increasing greater than debt service expenditures tied to debt leveling plans such as the Education Debt Leveling Plan, the Library Debt Leveling Plan, and/or the 2016 Public Improvements Debt Leveling Plan.
- Budget reserves are established in Debt Service as well for the 2016 Public Improvements Debt Leveling Plan and the proposed Court Facilities Debt Leveling Plan to account for revenue that is generated that exceeds the debt service requirements for FY19.

Budget and Management

- The FY19 Recommended Budget for the Budget and Management Office reflects a net County dollar increase of \$28,340 or 5.5% over the Adopted FY18 Budget. This increase is mainly due to Personal Services increases to annualize salary increases and increases in fringe benefits.
- A reduction of \$15,000 in revenues for FY19 is due to the JCPC reimbursement now being reflected in the Youth Services departmental budget.

Management Information Systems (MIS)

- The MIS FY19 Recommended Budget reflects a net County dollar increase of \$283,451 or 4.3% over the FY18 Adopted Budget.
- Primary drivers of the increase include a capital equipment investment in a replacement Data Protection Suite – part of the strategic migration to the cloud, an upgrade to G-Suite (Google) Business with unlimited drive space, a planned cyber-risk assessment for FY19, and annualized salary and benefit increases.
- Offsetting these increased expenditures are decreases in Equipment Repair, Software, Software Licenses, and Operating Supplies. Furthermore, the significant decrease in Small Equipment expenditures is indicative of both the cheaper cost to replace desktop computers as well as the Department’s current initiative to strategically migrate to Chromebooks.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Finance

- The FY19 Recommended Budget for the Finance department reflects a net County dollar decrease of \$110,671 or -4.3% from the FY18 Adopted Budget. The Finance department is responsible for distributing Occupancy Tax revenue to the Tourism Development Authority, the City of Winston-Salem, as well as the other municipalities in the County. The formula for distributing this revenue is somewhat complex and by statute, the County is allowed to retain a portion of Occupancy Tax revenue to cover the cost of collection. Again, because Finance is making the calculations of how the revenue should be distributed it makes sense for the revenue to be reflected in Finance. This was previously accounted for in Non-Departmental.

General Services

- The FY19 Recommended Budget for General Services reflects a net County dollar increase of \$428,603 or 3.3% over the FY18 Adopted Budget.
- Seven (7) positions were eliminated during FY18 to offset an increase in Janitorial Services as the department outsources more of this function to a private contractor by shifting additional facilities to be cleaned and maintained by an outside firm.
- Contractual services for items such as Security, Janitorial, and the Print/Mail services are increasing in the FY19 Recommended Budget.

Human Resources

- The FY19 Recommended Budget for the Human Resources department is a net County dollar increase of \$25,779 or 2.3% compared to the Adopted FY18 Budget. This increase is a result of annualized performance increases and a slight increase in fringe benefits.

Purchasing

- The FY19 Recommended Budget for Purchasing is increasing \$3,070, or 2.7% over the FY18 Adopted Budget. Expenses of Purchasing are apportioned to the City and County essentially based on usage. For FY19, it was determined that Forsyth County's share of Purchasing was 19.12% compared to 19.71% in FY18.

MapForsyth

- The net County dollar change for FY19 is a decrease of \$4,820 or -1.1%. Revenue from the City of Winston-Salem offsets approximately 35% of costs.

Attorney

- The net County dollar impact for FY19 for the Attorney's Office is \$35,318 or 2.2%. The increase is largely due to Personal Services increases, although there is some cost savings through the retirement of the tenured County Attorney.

County Commissioners/Manager

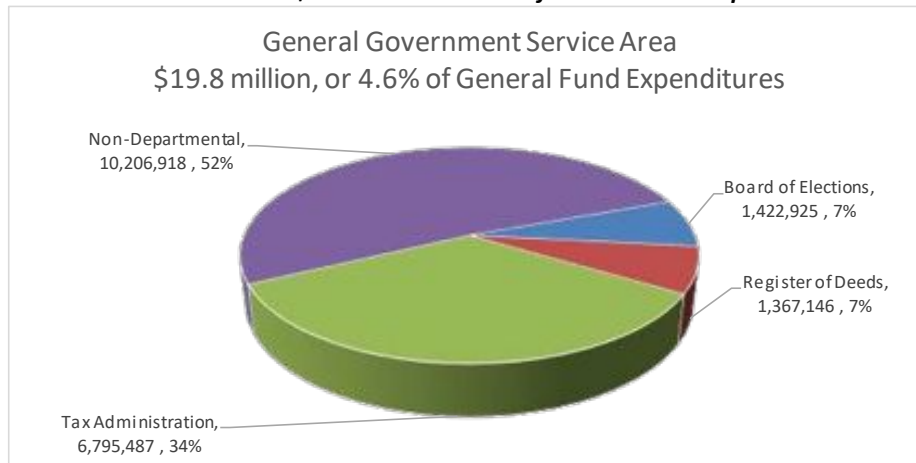
- The FY19 Recommended Budget reflects a net County dollar increase of \$31,164 or 2.7% over the FY18 Adopted Budget. The increase is due primarily to annualized performance and fringe benefit adjustments as well as increases for Board of Commissioners' pay.

General Government Service Area

The General Government Service Area includes of the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$19,792,476, or 4.6% of the FY19 Recommended Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 20 - General Government Service Area - \$19.8 million – 4.6% of General Fund Expenditures



Board of Elections

- For FY19, there will be one election – a November Countywide General Election that will include races for U.S. Congress, North Carolina State Senate and House, state judicial seats, Sheriff, County Commissioners, Board of Education, and Soil and Water Conservation District. Even though municipal elections are typically offset by revenue, there is a chance that the courts may make the November election a Countywide election based on redistricting. For this reason, no revenue is budgeted in the FY18 Adopted Budget.
- The FY19 Recommended Budget represents a \$135,359, or 10.5% increase in net County dollars.

Register of Deeds

- The FY19 Recommended Budget for the Register of Deeds office is a net County dollar decrease of -\$151,621 or -7.6% from the FY18 Adopted Budget.

Tax Administration

- For the FY19 Recommended Budget, net County dollars for the Tax Department reflect an increase of \$290,229, or 5.3%. This is driven largely by increases in Personal Services as well as increases in Farragut and NCVTS fees. Farragut is expected to be fully implemented in FY19. Several reductions were made in other areas to offset the increases in Personal Services and the Farragut and NCVTS cost increases.

Non-Departmental

- This is a catch-all department for which county-wide expenses and revenue not related to any particular department is accounted.
- An offset for Salary Savings or salary slippage is included here. For FY19, Salary Savings are budgeted at \$2,526,779. Salaries are budgeted at 100% although there will be vacancies during the year.
- Also included in Non-departmental are costs associated with county-wide performance adjustments; unemployment costs for the County, Retiree Hospitalization costs, funds for the Utilities Commission for scrap tire and solid waste collection (offset with revenue), Prior Year Encumbrances, and Contingency funds.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Special Appropriations Service Area

The Special Appropriations Service Area is comprised of community agencies to which the County provides grant funding. This service area represents 0.2% of the FY19 Recommended Budget.

Several agencies requested funding for FY19 and their requests may be found in the Alternate Service Level section in the appendices. Typically, these requests are not included in the Manager’s Recommended budget and are left for the Board of Commissioners to approve. *Chart 19* identifies agencies that requested funding for FY19.

Chart 21 – Special Appropriations Requests

Agency	Request	Agency	Request
Arts Council	\$125,000	Phoenix Rising	\$35,000
Children’s Law Center	\$50,000	Reynolda House	\$20,000
Community Care Center	\$50,000	RiverRun Film Festival	\$20,000
Experiment in Self-Reliance	\$60,000	SHARE Cooperative	\$200,000
Family Services	\$160,000	United Way 10 Year Plan	\$7,695
HARRY Vets	\$25,000	WSF Neighbors	\$1,863
Kaleidium (SciWorks)	\$275,000	Winston-Salem Street School	\$5,000
National Black Theatre Festival	\$65,000	Work Family Resource Center	\$25,000
Old Salem	\$435,000		

The FY19 Recommended Budget includes funding for Arts Council (\$100,000), Children’s Law Center (\$25,000), Experiment in Self-Reliance (\$26,695), HARRY Veterans (\$25,000), Kaleidium (\$250,000), National Black Theatre Festival (\$65,000), and Old Salem (\$50,000), United Way’s Program to End Homelessness (\$7,695), and Winston-Salem Foundation’s Neighbors for Better Neighborhoods Program (\$1,863).

Summary

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

Chart 22 - Top Ten County Dollar Increases

Department	FY18 to FY19	
	\$ Change	% Change
Sheriff	2,525,013	5.9%
Winston-Salem/Forsyth County Schools	1,266,822	1.0%
Debt Service	1,052,573	3.4%
Social Services	883,635	5.7%
General Services	428,603	3.3%
Tax Administration	290,229	5.3%
Management Information Systems	283,451	4.3%
Public Health	261,237	2.1%
Forsyth Technical Community College	172,885	1.7%
Parks	148,484	4.2%

- From the chart above, the top three departments reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live.
- Chart 23 on the following page shows the top five net County dollar decreases in the FY19 Recommended Budget.

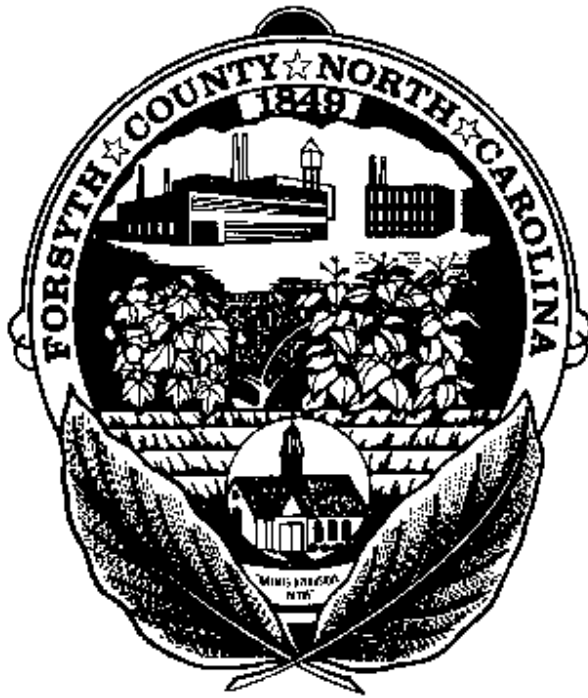
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 23 – Top Five Net County Dollar Decreases, not including Non-Departmental

Department	FY18 to FY19	
	\$ Change	% Change
Community and Economic Development	(354,955)	-9.7%
Inspections	(297,740)	-92.1%
Behavioral Health	(230,422)	-7.1%
Register of Deeds	(151,621)	-7.3%
Finance	(110,671)	-4.5%

As reflected in many of the charts and throughout this overview, the FY19 budget was developed conservatively but with optimism as well as an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff should be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The FY19 Recommended Budget outlines how the County will provide services and carry out the mission of cooperatively supporting and maintaining a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunities for all.



FUTURE BUDGET PROJECTIONS

	FY 2019 <u>Recommended</u>	FY 2020 <u>Projection</u>	FY 2021 <u>Projection</u>
Expenditures			
Public Safety	74,443,942	78,166,139	79,729,462
Environmental Management	2,447,607	2,545,511	2,596,422
Health	28,416,167	29,552,814	30,143,870
Social Services	43,782,336	45,533,629	47,354,975
Education	137,517,833	144,393,725	150,169,474
Culture and Recreation	15,892,265	16,369,033	17,187,485
Community & Economic Development	4,921,971	5,118,850	5,221,227
Administration and Support	29,081,289	30,244,541	30,849,431
General Government	19,792,476	20,584,175	20,995,859
Debt Service	76,753,817	83,322,921	81,646,520
Special Appropriations	844,413	844,413	844,413
Total Expenditures	433,894,116	456,675,751	466,739,136
Revenues			
Public Safety	18,448,828	18,817,805	19,194,161
Environmental Management	937,726	951,792	966,069
Health	12,258,277	12,503,443	12,690,994
Social Services	26,585,112	27,382,665	28,204,145
Education	269,047	273,083	277,179
Culture and Recreation	4,952,199	5,026,482	5,101,879
Community & Economic Development	57,374	58,235	59,108
Administration and Support	1,368,602	1,389,131	1,409,968
General Government	324,093,959	338,781,020	348,247,557
Debt Service	44,922,992	51,492,096	50,588,076
Total Revenues	433,894,116	456,675,751	466,739,136
Primary County Dollars			
Current Year Property Taxes	267,165,457	275,180,421	282,059,931
Other Ad Valorem Taxes	2,850,000	2,850,000	2,850,000
Other Taxes	1,030,000	1,030,000	1,030,000
Sales Taxes	66,352,947	68,011,771	69,712,065
Earnings on Investments	2,605,500	2,125,000	2,125,000
Fund Balance Appropriated - non-EDLP	11,414,481	12,101,907	12,368,587
Total Primary County Dollars	351,418,385	361,299,099	370,145,583
Debt Information			
General Fund Projections includes CIP Debt Service	433,894,116	456,675,751	466,739,136
Debt Service % of Budget	17.7%	18.2%	17.5%

FUTURE BUDGET PROJECTIONS	GENERAL FUND		
	FY 2022 Projection	FY 2023 Projection	FY 2024 Projection
Expenditures	(revaluation)		
Public Safety	82,918,640	85,406,200	87,541,355
Environmental Management	2,674,314	2,707,743	2,741,590
Health	31,651,063	32,284,085	32,929,766
Social Services	49,722,723	50,965,791	52,239,936
Education	157,677,947	161,619,896	165,660,393
Culture and Recreation	18,046,859	18,272,445	18,500,850
Community & Economic Development	5,299,545	5,379,038	5,459,724
Administration and Support	31,774,914	32,251,538	32,735,311
General Government	21,625,734	21,950,120	22,279,372
Debt Service	93,149,083	90,658,322	96,236,241
Special Appropriations	844,413	844,413	844,413
Total Expenditures	495,385,237	502,339,591	517,168,952
Revenues			
Public Safety	19,482,073	19,774,304	20,070,919
Environmental Management	980,560	995,268	1,010,197
Health	13,071,724	13,267,800	13,466,817
Social Services	29,191,290	29,775,116	30,519,494
Education	281,337	285,557	289,840
Culture and Recreation	5,178,407	5,256,084	5,334,925
Community & Economic Development	59,995	60,895	61,808
Administration and Support	1,431,118	1,452,584	1,474,373
General Government	363,918,697	372,172,708	380,063,385
Debt Service	61,790,036	59,299,275	64,877,194
Total Revenues	495,385,237	502,339,591	517,168,952
Primary County Dollars			
Current Year Property Taxes	294,047,478	298,458,190	307,411,936
Other Ad Valorem Taxes	2,850,000	2,850,000	2,850,000
Other Taxes	1,030,000	1,030,000	1,030,000
Sales Taxes	71,454,867	73,241,238	75,072,269
Earnings on Investments	2,125,000	2,125,000	2,125,000
Fund Balance Appropriated - non-EDLP	13,127,709	13,311,999	13,704,977
Total Primary County Dollars	384,635,054	391,016,428	402,194,183
Debt Information			
General Fund Projections includes CIP Debt Service	495,385,237	502,339,591	517,168,952
Debt Service % of Budget	18.8%	18.0%	18.6%

EXPENDITURES

General Assumptions

For FY19 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY19, an average of 2.89% for performance adjustments is included in the adopted budget. Employee health insurance is budgeted in all departments and reflects no increase. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees and will increase .25% every year through FY21. General Employees retirement rate is 7.75% while the retirement contribution rate for Law Enforcement employees increases to 8.50%. For FY19 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 5% increase in benefit related costs (health, dental, retirement).

Non-Personnel Related for County Departments: Except as noted below, 2.5% per year are assumed for all years after FY19.

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

Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Animal Control

FY19 & Beyond The County entered into an agreement with the Forsyth Humane Society in FY18 to manage cat and dog intake, care and sheltering, adoptions, foster, and transfer at the Forsyth County Animal Control. Several positions were eliminated in FY18 as the work that was being done in-house is now the responsibility of the Forsyth Humane Society.

There was a request for one Full-Time Animal Control Officer to focus on improving the ratio of calls per sworn officer and being more responsive to calls. Funds for this position are not included in the FY19 Recommended Budget. The request is in the Alternate Service Level section of the appendices.

Sheriff

FY19 The Sheriff's Office requested several new positions for FY19 - 1 Full-Time and 1 Part-Time Office Assistant for the Sex Offender Registry Unit, 2 Full-Time Civil Unit Deputies, and 3 Full-Time Court Security Deputies - and these are discussed in the Alternate Service Level section of the Appendices. The significant driver of the Sheriff's Office FY19 budget is an increase in Personal Services costs to match an increase given to Winston-Salem Police Officers after the County had adopted its FY18 budget. The Board of Commissioners has acknowledged that the City of Winston-Salem is the main competitor for law enforcement personnel and has indicated it would attempt to keep Sheriff's Office salaries in line with the Winston-Salem Police Department. As such, the Sheriff's Office also included an Alternate Service Level request to increase salaries for FY19 should the City make another adjustment. This is also discussed in the appendices.

In April, the Board of Commissioners approved the creation of a Full-Time Investigator for the local FBI Task Force. This position will be paid for 100% using Controlled Substance Excise Tax proceeds the first three years. The other change in personnel is the addition of a Senior Office Assistant to assist multiple divisions within the Sheriff's Office located on the second floor of the Public Safety Center, including Administration, Information Technology, Human Resources, Attorney, and Business Office.

FY19 & Beyond

Based on General Assumptions at the beginning of this section.

Assumptions for Public Safety Service Area Continued

Emergency Services

The FY19 Recommended Budget includes expanded funding for the Mobile Integrated Healthcare Program that is funded through offsetting reductions in Behavioral Health Services. The expanded program now includes a Full-Time MIH Coordinator and two additional Full-Time MIH Paramedics bringing the total staffing of the MIH Program to nine positions - one Coordinator and eight Paramedics.

FY19

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

The department submitted three Alternate Service Level requests to increase staffing levels among Paramedics, Telecommunicators, and Fire Engineers as well. The Board of Commissioners approved four additional Paramedics during the Budget Workshops on top of the additional positions included in the continuation budget.

**FY19 &
Beyond**

Based on General Assumptions at the beginning of this section.

**Future
Discussion**

The County commissioned a study of the Fire Tax Districts and fire service delivery that was completed in FY17. Several recommendations were made and County staff is working closely with the Fire Chiefs of the Volunteer Fire Departments that serve the Fire Tax Districts to

Assumptions for Environmental Management Service Area

Office of Environmental Assistance & Protection**FY19 &
Beyond**

EAP's funding for FY19 increased slightly due to the addition of personnel at the Hanes Mill Road Landfill. Additionally, it will continue to be important for the department and County staff to monitor potential Federal cuts that would impact the department.

Assumptions for Health Service Area

Behavioral Health

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

**FY19 &
Beyond**

Cardinal has encouraged its member counties to self-direct its allocations for services as the counties deem appropriate. While it is assumed that the allocation for Behavioral Health Services will remain at \$4,026,677, the allocation of those funds may change year to year. The FY19 allocation is discussed in the General Fund section of the FY19 Recommended Budget.

Assumptions for Health Service Area Continued

Public Health

Revenues and Expenditures are more normalized after significant adjustments in FY18 with the loss of Pharmacy revenue due to how it was being recorded in Behavioral Health Services.

FY19 & Beyond

Expenditures are increasing largely due to adjustments in salaries and fringe benefits for FY19.

Medicaid Cost Settlement revenue was an issue in the FY18 Adopted Budget and this issue appears to have been corrected moving forward.

A study of the Dental Clinic was completed in FY18 and the FY19 Recommended Budget reflects a "break-even" situation for FY19.

Future Discussion /Decision

The Board of Commissioners is considering consolidating the Board of Health and the Social Services Board under the provisions of N.C.G.S. 153A-77. Staff are working to prepare a strategy for this transition would impact Public Health and the Department of Social Services.

Assumptions for Social Service Area

Department of Social Services

The FY19 Recommended Budget for DSS is decreasing in expenditures due to the State assuming responsibility for childcare subsidies which results in revenues and expenditures decreasing approximately \$3 million. Revenue for the FY19 Recommended Budget was projected using the State's budget template which provides a more accurate revenue projection than prior years.

FY19 & Beyond

The FY19 Recommended Budget includes six additional positions - a Full-Time Supervisor and five Full-Time Information Specialists for the Energy Programs.

DSS requested 11 additional Full-Time positions including 2 FT Social Workers for Foster Care, 2 Senior Social Worker Supervisors and 5 Full-Time Senior Social Workers for Child Protective Services, and 1 Full-Time Income Maintenance Supervisor and 1 Full-Time Income Maintenance Caseworker for Income Support. These positions are discussed in the Alternate Service Level section of the appendices.

Future Discussion

The Board of Commissioners is considering consolidating the Board of Health and the Social Services Board under the provisions of N.C.G.S. 153A-77. Staff are working to prepare a strategy for this transition would impact Public Health and the Department of Social Services.

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System

The FY19 Recommended Budget for the Winston-Salem/Forsyth County School System includes a 1.0% increase in County funding determined through the use of the funding formula that was established in FY12. The formula is based on a combination of Resource and Enrollment factors.

FY19 The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes. The moderate increase in funding for FY19 is the result of a decrease in enrollment as that decrease offsets the growth in the Resource Factor.

Assumptions for Education Service Area Continued

Winston-Salem/Forsyth County School System

FY19 & Beyond Assumes continued utilization of the School Funding Formula.

FY19 & FY21 The Capital Improvement Plan also includes \$8.5 million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding for life cycle maintenance projects.

Forsyth Technical Community College

FY19 & Beyond Assumes normal growth in students and operating costs. As new facilities open as a result of the November 2016 bond referendum, County costs will increase as the County must pay for maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, and legal fees.

Construction of the Aviation Center at Smith-Reynolds Airport is estimated to be complete in January 2020 so six months of operations of this new campus will be in the FY20 budget. The Main Campus Renovation is projected to be complete in July 2020, so operating expenses will increase again in FY21.

Assumptions for Culture & Recreation Service Area

Library

FY19 & Beyond The Library opened its renovated Central Library in early FY18. It is anticipated that the Kernersville Branch Library will be completed in early FY19 which will allow for space rental costs of the current branch to be eliminated. The Clemmons Branch is projected to be complete in FY20.

Parks & Recreation

FY19 & Beyond An Efficiency Study that focused on General Services and Parks was completed during FY18 which impacted the Parks budget for FY19 by eliminating or transferring several costs such as Sublet Auto Repair and Motive Equipment Repair.

The Recommended FY19 Budget for Parks reflects some revenue concerns due to the closure of the Championship Course at Tanglewood while renovations are completed. It is anticipated that there will be significant revenue growth in future years as a result of these improvements.

REVENUES

Assumptions for Public Safety Service Area

Animal Control

FY19 & Beyond Revenue for Animal Control is impacted significantly in FY19 and beyond due to the revenue for adoptions and reclaims going to the Humane Society in the future.

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs.

Assumptions for Health Service Area

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

Assumptions for Social Services Service Area

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

Assumptions for General Government Service Area

Non-Departmental

FY19 & 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 FY19 is recommended at 74.65 cents per \$100 valuation. One penny equivalent for FY19 is \$3,578,908.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY19.

Sales Taxes – 3.5% growth assumed for FY19. Assumes 2% growth due to overall economic activity for FY18 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 Debt Service

Debt Service

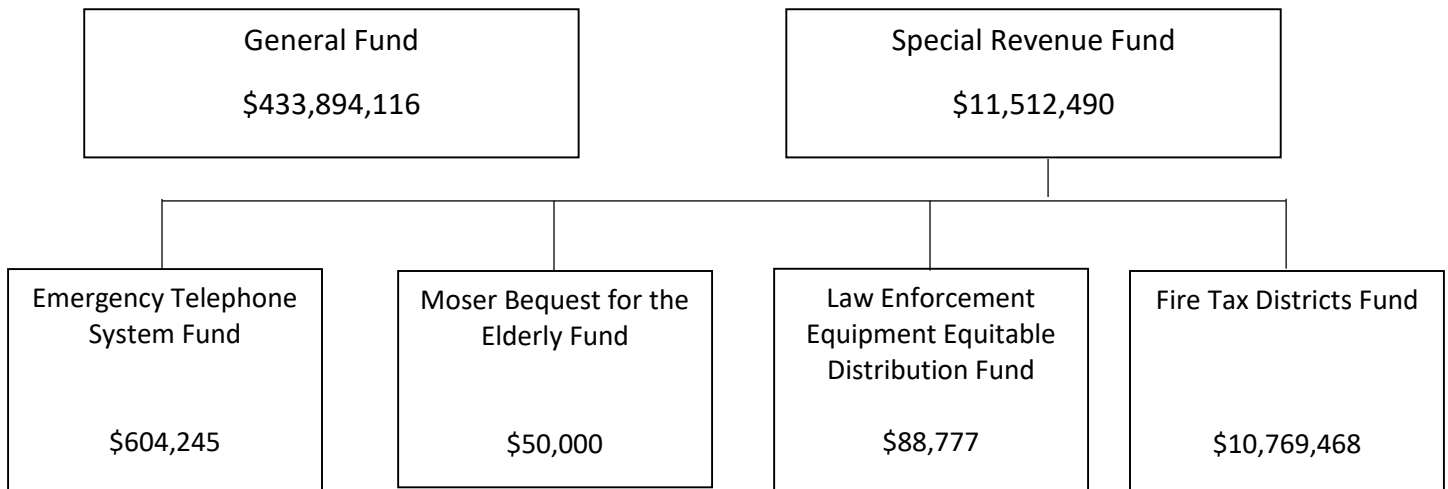
All Years Debt Service revenues include federal tax credits for Build America and Qualified School Construction bonds, Lottery Proceeds and Ad Valorem Revenue and Transfers from the Education Debt Leveling Plan (EDLP) reserves set up to level out the education debt from the Fall 2006 referendum for Schools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

Assumptions for Debt Service continued

All Years

Estimates assume these sources will be sufficient to cover all of this debt service through FY 2024. In addition to the EDLP, Library Debt Leveling Plan, and 2016 Public Improvement Debt Leveling Plan, the FY19 Recommended Budget includes 2.3 cents to offset the increased debt service necessary to pay for a new court facility that will be funded through the issuance of \$115 million in Limited Obligation Bonds (LOBs).

Forsyth County Annually Appropriated Funds



FY18 All Funds - \$445,406,606

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

SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$19.5 million in Fund Balance has been appropriated with \$2.0 million being Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums and the 2010 Library bond referendum. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is funded through the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
Revenues	414,363,390	10,547,613	723,029	1,000	30,000	425,665,032
Ad Valorem Taxes	270,015,457	8,460,366	-	-	-	278,475,823
Sales Taxes	66,352,947	2,087,247	-	-	-	68,440,194
Other Taxes	1,030,000	-	-	-	-	1,030,000
Licenses & Permits	850,913	-	-	-	-	850,913
Intergovernmental	42,602,196	-	723,029	-	25,000	43,350,225
Charges for Services	22,488,819	-	-	-	-	22,488,819
Earnings on Investments	2,605,500	-	-	1,000	5,000	2,611,500
Other Revenues	8,417,558	-	-	-	-	8,417,558
Expenditures	433,894,116	10,769,468	604,245	50,000	88,777	445,406,606
Public Safety	74,443,942	10,769,468	537,221	-	88,777	85,839,408
Environmental Management	2,447,607	-	-	-	-	2,447,607
Health	28,416,167	-	-	-	-	28,416,167
Social Services	43,782,336	-	-	50,000	-	43,832,336
Education	137,517,833	-	-	-	-	137,517,833
Culture & Recreation	15,892,265	-	-	-	-	15,892,265
Community & Economic Development	4,921,971	-	-	-	-	4,921,971
Administration & Support	29,081,289	-	-	-	-	29,081,289
General Government	19,792,476	-	-	-	-	19,792,476
Debt	76,753,817	-	67,024	-	-	76,820,841
Special Appropriations	844,413	-	-	-	-	844,413
Revenues Over/(Under) Expenditures	(19,530,726)	(221,855)	118,784	(49,000)	(58,777)	(19,741,574)
Other Financing Sources/(Uses)						
Operating Transfers In						
Fire Tax Districts	2,087,247	-	-	-	-	2,087,247
Law Enforcement Equitable Distribution	88,777	-	-	-	-	398,300
Multi-year Capital Project Ordinances	-	-	-	-	-	-
State Lottery Proceeds	3,650,000	-	-	-	-	3,650,000
Total Operating Transfers In	5,826,024	-	-	-	-	6,135,547
Operating Transfers to General Fund	-	(2,087,247)	-	-	(88,777)	(2,176,024)
Fund Balance Gained/(Appropriated)	(13,704,702)	(2,309,102)	118,784	(49,000)	(147,554)	(15,782,051)

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 16-17	FY 17-18		FY 18-19		
<u>Funding Sources</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Taxes:						
Ad Valorem	246,512,902	257,948,278	257,450,624	284,367,451	270,015,457	-
Sales	61,983,508	65,041,383	63,495,643	66,352,947	66,352,947	-
Occupancy Tax	787,568	625,000	700,000	650,000	650,000	-
Gross Receipts	475,501	380,000	380,000	380,000	380,000	-
Total Taxes	309,759,479	323,994,661	322,026,267	351,750,398	337,398,404	-
Licenses & Permits	837,633	835,366	842,772	815,913	850,913	-
Intergovernmental	53,838,311	47,968,443	41,972,899	42,803,955	42,602,196	-
Charges for Services	22,282,908	21,571,773	21,074,696	22,428,069	22,488,819	-
Interest Earnings on Investments	1,174,999	1,253,300	1,655,001	2,605,500	2,605,500	-
Other Revenue	8,286,717	8,496,079	9,965,298	8,461,872	8,417,558	-
Operating Transfers In	5,785,473	4,454,226	4,454,226	5,826,024	5,826,024	-
Fund Balance	-	16,831,242	12,599,907	13,704,702	13,704,702	-
Total Revenue	401,965,520	425,405,090	414,591,066	448,396,433	433,894,116	-
Beginning Fund Balance						
Total Available Resources	401,965,520	425,405,090	414,591,066	448,396,433	433,894,116	-
Expenditures						
Public Safety	66,769,528	71,573,297	70,155,706	77,362,620	74,443,942	-
Environmental Management	2,328,460	2,652,413	2,419,783	2,548,909	2,447,607	-
Health	23,584,803	27,989,690	25,994,114	31,415,425	28,416,167	-
Social Services	53,943,663	47,053,871	40,542,245	44,824,799	43,782,336	-
Education	132,604,219	136,057,505	135,739,812	137,928,691	137,517,833	-
Culture & Recreation	14,488,907	15,787,563	15,120,198	16,808,893	15,892,265	-
Comm & Econ Development	4,934,109	5,286,696	12,139,889	5,411,886	4,921,971	-
Administration & Support	25,891,624	28,045,758	27,111,457	29,802,839	29,081,289	-
General Government	17,817,025	19,714,498	14,902,078	23,685,836	19,792,476	-
Debt	57,978,351	70,374,386	64,004,304	76,753,817	76,753,817	-
Special Appropriations	855,678	869,413	2,470,255	1,852,718	844,413	-
Other Financing Uses	4,996,625	-	-	-	-	-
Payment to Escrow Agents	8,141,925	-	-	-	-	-
Allow for Encumbrances	-	-	-	-	-	-
Total Expenditures/Uses	414,334,917	425,405,090	410,599,841	448,396,433	433,894,116	-
Ending Fund Balance	(12,369,397)	-	3,991,225	-	-	-
Total Commitments & Fund Balance	401,965,520	425,405,090	414,591,066	448,396,433	433,894,116	-
Fund Balance Utilized/(Gained)	12,369,397	-	(3,991,225)	-	-	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 16-17	FY 17-18		FY 18-19		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Public Safety						
Animal Control	1,921,192	2,232,623	1,996,166	2,237,821	2,138,889	
Emergency Mgmt	357,239	407,150	407,150	429,520	429,520	
Interagency Comm	1,169,508	1,196,004	1,136,395	1,249,162	1,247,423	
Sheriff	45,996,047	49,519,008	48,628,822	53,751,043	51,716,801	
Emergency Services	16,850,299	17,675,148	17,494,646	18,971,012	18,333,247	
Court Svs	475,243	543,364	492,527	724,062	578,062	
Total Public Safety	66,769,528	71,573,297	70,155,706	77,362,620	74,443,942	-
Environmental Mgmt						
EAD	2,296,882	2,329,223	2,325,708	2,523,459	2,422,157	
Inspections	31,578	323,190	94,075	25,450	25,450	
Total Env. Mgmt	2,328,460	2,652,413	2,419,783	2,548,909	2,447,607	-
Health						
Medical Examiner	366,300	322,500	334,450	352,600	352,600	
Centerpoint	1,948,784	3,331,380	3,331,597	3,111,958	3,111,958	
Public Health	21,269,719	24,335,810	22,328,067	27,950,867	24,951,609	
Total Health	23,584,803	27,989,690	25,994,114	31,415,425	28,416,167	-
Social Svs						
Social Svs	52,260,476	45,404,153	38,878,427	43,119,281	42,116,818	
Aging Services	582,374	626,130	624,630	666,130	626,130	
Youth Svs	1,100,813	1,023,588	1,039,188	1,039,388	1,039,388	
Total Social Svs	53,943,663	47,053,871	40,542,245	44,824,799	43,782,336	-
Education						
NC Cooperative Ext	930,714	1,080,418	721,547	1,133,700	1,101,039	
FTCC	10,272,431	10,370,316	10,411,494	10,688,220	10,543,201	
Schools	121,401,074	124,606,771	124,606,771	126,106,771	125,873,593	
Total Education	132,604,219	136,057,505	135,739,812	137,928,691	137,517,833	-
Culture & Recreation						
Library	7,057,177	7,589,777	7,451,361	8,212,891	7,697,973	
Parks & Rec.	7,431,730	8,197,786	7,668,837	8,596,002	8,194,292	
Total Culture & Rec	14,488,907	15,787,563	15,120,198	16,808,893	15,892,265	-
Community & Econ Dev						
Community and Economic Development	3,516,783	3,718,316	10,613,499	3,860,276	3,370,361	
Planning	1,417,326	1,568,380	1,526,390	1,551,610	1,551,610	
Total Comm & Econ Dev	4,934,109	5,286,696	12,139,889	5,411,886	4,921,971	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 16-17	FY 17-18		FY 18-19		<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	
Admin & Support						
Budget & Mgmt	490,175	527,746	524,785	540,586	540,586	
Finance	2,386,588	2,527,051	2,582,910	2,574,380	2,574,380	
General Svs	12,679,368	13,771,231	13,475,283	14,814,108	14,361,228	
MIS	5,838,303	6,585,499	5,961,281	7,109,652	6,868,750	
Human Resources	954,347	1,099,787	1,040,706	1,126,066	1,125,566	
Purchasing	110,707	114,480	114,890	117,550	117,550	
MapForsyth	771,548	637,556	554,540	670,707	644,339	
County Commr & Mgr	1,133,851	1,151,899	1,202,181	1,183,063	1,183,063	
Attorney	1,526,737	1,630,509	1,654,881	1,666,727	1,665,827	
Total Admin & Support	25,891,624	28,045,758	27,111,457	29,802,839	29,081,289	-
General Government						
Tax Admin.	6,622,784	6,533,532	4,329,217	6,886,429	6,795,487	
Register of Deeds	1,309,299	1,330,567	1,271,189	1,367,146	1,367,146	
Board of Elections	1,550,237	1,287,566	1,062,587	1,443,678	1,422,925	
Non-Departmental	13,331,330	10,562,833	8,239,085	13,988,583	10,206,918	
Total General Govt	22,813,650	19,714,498	14,902,078	23,685,836	19,792,476	-
Debt						
Debt	57,978,351	70,374,386	64,004,304	76,753,817	76,753,817	
Total Debt	57,978,351	70,374,386	64,004,304	76,753,817	76,753,817	-
Special Approps	855,678	869,413	2,470,255	1,852,718	844,413	
Total	406,192,992	425,405,090	410,599,841	448,396,433	433,894,116	-
	393,823,595	425,405,090	414,591,066	448,396,433	433,894,116	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Law Enforcement Equitable Distribution Fund

	FY 16-17 Actual	FY 17-18 ORIGINAL	FY 17-18 ESTIMATE	REQUEST	FY 18-19 RECOMM.	ADOPTED
<u>Funding Sources</u>						
Intergovernmental		50,000	15,761	25,000	25,000	-
Interest	9,890	3,000	13,587	5,000	5,000	-
Total Revenues	9,890	53,000	29,348	30,000	30,000	-
Beginning Fund Balance	1,360,130	972,883	1,269,123	980,958	980,958	-
Total Available Resources	1,370,020	1,025,883	1,298,471	1,010,958	1,010,958	-
<u>Expenditures</u>						
Other Financing Uses - Operating Transfers Out	118,545	398,300	317,513	88,777	88,777	-
Total Expenditures/Uses	118,545	398,300	317,513	88,777	88,777	-
Ending Fund Balance	1,251,475	627,583	980,958	922,181	922,181	-
Total Commitments & Fund Balance	1,370,020	1,025,883	1,298,471	1,010,958	1,010,958	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Fire Tax Districts Fund

	FY 16-17	FY 17-18		REQUEST	FY 18-19	ADOPTED
	Actual	ORIGINAL	ESTIMATE		RECOMM.	
<u>Funding Sources</u>						
Taxes:						
Property	7,346,698	8,277,618	8,231,949	8,639,721	8,460,366	-
Sales	1,724,548	1,959,801	1,920,605	2,087,247	2,087,247	-
Total Taxes	9,071,246	10,237,419	10,152,554	10,726,968	10,547,613	-
Intergovernmental						
Investment Earnings	5,787	-	14,470	-	-	-
Total Revenues	9,077,033	10,237,419	10,167,024	10,726,968	10,547,613	-
Beginning Fund Balance	1,597,279	1,285,601	1,285,601	1,532,671	1,532,671	-
Total Available Resources	10,674,312	11,523,020	11,452,625	12,259,639	12,080,284	-
<u>Expenditures</u>						
Public Safety-Fire Protection	7,407,069	8,516,108	7,999,349	8,861,576	8,682,221	-
Other Financing Uses -						
Operating Transfers out	1,724,207	1,959,801	1,920,605	2,087,247	2,087,247	-
Total Expenditures/Uses	9,131,276	10,475,909	9,919,954	10,948,823	10,769,468	-
Ending Fund Balance	1,285,601	1,047,111	1,532,671	1,310,816	1,310,816	-
Total Commitments & Fund Balance	10,416,877	11,523,020	11,452,625	12,259,639	12,080,284	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Moser Bequest for Care of Elderly Fund

	FY16-17 Actual	FY 17-18 ORIGINAL	ESTIMATE	FY 18-19 REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Investment Earnings	1,155	1,000	3,217	1,000	1,000	-
Total Revenues	1,155	1,000	3,217	1,000	1,000	-
Beginning Fund Balance	307,797	308,952	304,141	300,343	300,343	-
Total Available Resources	308,952	309,952	307,358	301,343	301,343	-
<u>Expenditures</u>						
Other Financing Uses - Human Service - If Only	351	50,000	7,015	50,000	50,000	-
Total Expenditures/Uses	351	50,000	7,015	50,000	50,000	-
Ending Fund Balance	308,601	259,952	300,343	251,343	251,343	-
Total Commitments & Fund Balance	308,952	309,952	307,358	301,343	301,343	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Emergency Telephone System Fund

	FY16-17 Actual	FY 17-18 ORIGINAL ESTIMATE		FY 18-19 REQUEST	FY 18-19 RECOMM.	ADOPTED
<u>Funding Sources</u>						
Taxes:						
E911 Surcharge						
Total Taxes		589,834	613,356	695,476	695,476	
Intergovernmental	-	23,526	-	27,553	27,553	-
Interest Earnings	-	-	8,207	-	-	-
Other	-	-	213,576	-	-	-
Total Revenues	-	613,360	835,139	723,029	723,029	-
Beginning Fund Balance	606,360	1,268,862	1,490,641	1,518,243	1,518,243	-
Total Available Resources	606,360	1,882,222	2,325,780	2,241,272	2,241,272	-
<u>Expenditures</u>						
Personal Services	120,958	120,668	104,582	120,668	120,668	-
Maintenance Service	103,300	8,500	25,330	9,000	9,000	-
Other Purchased Services	215,166	315,000	193,161	320,000	320,000	-
Travel/Training	5,369	13,000	-	20,000	20,000	-
Materials & Supplies	12,808	65,000	8,869	40,000	40,000	-
Equipment	-	-	275,472	-	-	-
Aid to the Government Agencies	26,684	23,526	23,526	27,553	27,553	-
Public Safety Expenditures	484,285	545,694	630,940	537,221	537,221	-
Debt	65,820	67,024	64,487	67,024	67,024	-
Total Expenditures/Uses	550,105	612,718	695,427	604,245	604,245	-
Ending Fund Balance	1,150,642	1,269,504	1,630,353	1,637,027	1,637,027	-
Total Commitments & Fund Balance	1,700,747	1,882,222	2,325,780	2,241,272	2,241,272	-

REVENUE SOURCES & EXPENDITURE USES

	FY 2018 Adopted	FY 2019 Recommended	FY18-19 Change \$	FY18-19 Change %	FY18-19 % of Total Budget
Property Tax	257,948,278	270,015,457	12,067,179	4.7%	62.2%
Sales Tax	65,041,383	66,352,947	1,311,564	2.0%	15.3%
Other Tax	1,005,000	1,030,000	25,000	2.5%	0.2%
Licenses & Permits	835,366	850,913	15,547	1.9%	0.2%
Intergovernmental	47,968,443	42,602,196	(5,366,247)	-11.2%	9.8%
Charges for Services	21,571,773	22,488,819	917,046	4.3%	5.2%
Earnings on Investments	1,253,300	2,605,500	1,352,200	107.9%	0.6%
Other Revenues	8,496,079	8,417,558	(78,521)	-0.9%	1.9%
Other Financing Sources	4,454,226	5,826,024	1,371,798	30.8%	1.3%
Fund Balance	16,831,242	13,704,702	(3,126,540)	-18.6%	3.2%
Total Revenue Sources	425,405,090	433,894,116	8,489,026	2.0%	100%
Personal Services	140,723,803	144,971,269	4,247,466	3.0%	33.4%
Professional & Technical Services	9,218,249	9,226,658	8,409	0.1%	2.1%
Purchased Property Services	5,411,871	5,496,422	84,551	1.6%	1.3%
Other Purchased Services	12,591,494	14,060,381	1,468,887	11.7%	3.2%
Training & Conferences	868,590	918,663	50,073	5.8%	0.2%
Materials & Supplies	15,457,913	15,888,980	431,067	2.8%	3.7%
Other Operating Costs	15,832,707	12,114,520	(3,718,187)	-23.5%	2.8%
PY Encumbrances	2,000,000	1,800,000	(200,000)	-10.0%	0.4%
Contingency	9,723,492	17,158,285	7,434,793	76.5%	4.0%
Capital Outlay	1,012,333	916,911	(95,422)	-9.4%	0.2%
Existing/Committed Debt Service	64,663,304	62,669,850	(1,993,454)	-3.1%	14.4%
Payments to Other Agencies	144,504,084	145,590,227	1,086,143	0.8%	33.6%
Other Financing Uses	3,397,250	3,081,950	(315,300)	-9.3%	0.7%
Total Expenditure Uses	425,405,090	433,894,116	8,489,026	2.0%	100%

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	
<u>PERSONAL SERVICES</u>						
Animal Control	1,352,531	1,519,151	1,207,734	1,231,085	1,178,011	-
Interagency Communications	170,749	188,360	171,737	176,070	175,759	-
Sheriff	34,555,170	36,545,804	35,899,613	39,365,762	38,774,267	-
Emergency Services	14,381,254	15,019,767	14,865,865	15,743,249	15,437,526	-
Environmental Assist. & Prot.	1,913,573	1,968,485	1,936,610	2,092,331	2,041,984	-
Inspections	1,450	1,800	1,300	1,800	1,800	-
Public Health	15,830,002	18,037,076	16,116,452	19,874,852	18,284,985	-
Social Services	27,388,115	29,035,586	27,570,596	30,779,631	29,948,493	-
Youth Services	20,354	-	15,500	15,000	15,000	-
N.C. Cooperative Extension	361,792	390,745	325,676	447,209	417,448	-
Library	4,973,883	5,604,174	5,337,222	5,851,368	5,711,452	-
Parks & Recreation	4,336,879	4,519,571	4,335,684	4,729,632	4,699,497	-
Housing	421,291	417,363	425,055	476,217	430,297	-
Budget & Management	431,467	470,446	482,319	482,636	482,636	-
Management Info. Services	3,414,087	3,638,289	3,342,333	3,776,069	3,776,069	-
Finance	1,983,445	1,964,286	1,962,803	2,037,225	2,037,225	-
General Services	5,798,972	6,190,506	5,625,959	6,137,454	6,137,454	-
Human Resources	739,422	772,297	759,169	800,206	800,206	-
MapForsyth	547,782	611,055	534,039	617,766	616,398	-
Attorney	1,482,808	1,564,713	1,604,589	1,593,538	1,593,538	-
Board of Elections	735,256	765,214	612,825	740,996	750,243	-
Co. Commissioners & Mngr.	1,037,641	1,009,274	1,090,501	1,041,613	1,041,613	-
Register of Deeds	1,201,909	1,202,117	1,163,864	1,239,546	1,239,546	-
Tax Administration	4,230,167	4,530,544	3,807,253	4,658,221	4,658,346	-
Non-Departmental	3,417,518	4,757,180	3,316,936	7,620,857	4,721,476	-
Total Personal Services	130,727,517	140,723,803	132,511,634	151,530,333	144,971,269	-
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Animal Control	172,974	180,290	189,800	102,790	87,790	-
Interagency Communications	-	-	-	-	-	-
Sheriff	5,086,570	5,016,400	5,063,884	5,563,035	5,167,700	-
Emergency Services	79,055	52,972	90,972	121,003	117,003	-
Environmental Assist. & Prot.	812	2,750	1,115	2,750	1,710	-
Medical Examiner	366,300	322,500	334,450	352,600	352,600	-
Public Health	637,137	700,589	752,563	832,828	780,253	-
Social Services	236,195	505,500	133,811	236,000	226,000	-
Youth Services	11,144	-	-	-	-	-
N.C. Cooperative Extension	20	1,000	750	1,000	1,000	-
Library	20,159	20,966	20,966	20,966	20,966	-
Parks & Recreation	172,225	264,750	199,215	285,800	211,750	-
Housing	-	-	-	-	-	-
Budget & Management	635	650	635	650	650	-
Finance	70,630	185,000	244,340	190,000	190,000	-
General Services	1,062,357	1,148,300	1,144,300	1,192,000	1,172,000	-
Human Resources	32,602	40,000	35,000	40,000	40,000	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	
<u>PROFESSIONAL & TECH. SVCS. (Contd.)</u>						
Attorney	80	3,500	-	3,500	3,500	-
Board of Elections	436,097	207,832	228,950	287,736	287,736	-
Co. Commissioners & Mngr.	1,225	2,000	-	2,000	2,000	-
Tax Administration	398,875	488,250	85,768	538,000	489,000	-
Non-Departmental	71,000	75,000	71,000	75,000	75,000	-
Total Prof. & Tech Services	8,856,092	9,218,249	8,597,519	9,847,658	9,226,658	-
<u>PURCHASED PROPERTY SERVICES</u>						
Animal Control	23,027	24,711	25,200	32,248	31,248	-
Interagency Communications	899,784	838,600	820,025	703,365	703,365	-
Sheriff	528,123	593,812	614,540	598,991	572,871	-
Emergency Services	209,456	217,894	229,095	252,125	246,037	-
Environmental Assist. & Prot.	5,703	10,127	13,955	10,127	9,020	-
Public Health	122,145	180,450	156,398	205,453	175,365	-
Social Services	56,244	54,900	61,344	46,000	46,000	-
Youth Services	-	-	-	-	-	-
N.C. Cooperative Extension	5,606	11,139	9,179	11,036	11,036	-
Library	176,351	208,588	216,284	220,379	168,094	-
Parks & Recreation	690,568	796,900	704,235	805,720	768,685	-
Housing	-	2,500	500	-	-	-
Budget & Management	257	200	115	200	200	-
Management Info. Services	707,370	721,000	650,750	588,855	583,815	-
Finance	60	1,000	547	1,000	1,000	-
General Services	1,678,793	1,586,950	2,037,805	2,029,815	1,989,885	-
Human Resources	282	750	615	750	750	-
MapForsyth	108	-	-	180	180	-
Attorney	-	4,320	-	4,260	4,260	-
Board of Elections	146,314	128,459	120,144	156,015	156,015	-
Co. Commissioners & Mngr.	78	825	503	850	850	-
Register of Deeds	18,562	24,000	20,000	24,000	24,000	-
Tax Administration	4,697	4,746	2,124	3,746	3,746	-
Total Purchased Prop. Svcs.	5,273,528	5,411,871	5,683,358	5,695,115	5,496,422	-
<u>OTHER PURCHASED SERVICES</u>						
Animal Control	123,295	110,048	345,364	629,054	624,171	-
Emergency Management	-	-	-	-	-	-
Interagency Communications	26,613	52,988	40,898	221,188	221,188	-
Sheriff	2,445,405	2,813,042	2,874,824	3,453,892	3,108,153	-
Emergency Services	604,007	718,067	719,067	906,119	890,055	-
Court Services	474,165	540,764	491,127	701,462	575,462	-
Environmental Assist. & Prot.	35,779	29,684	36,349	29,825	29,075	-
Public Health	586,088	611,740	486,750	870,164	743,256	-
Social Services	1,087,365	1,466,376	983,279	1,185,790	1,133,040	-
Youth Services	301,218	285,480	276,080	301,280	301,280	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	
<u>OTHER PURCHASED SERVICES (Contd.)</u>						
N.C. Cooperative Extension	369,648	411,340	151,615	409,145	409,145	-
Library	490,574	519,052	570,524	576,985	545,984	-
Parks & Recreation	447,869	636,370	530,709	631,165	625,665	-
Housing	100,567	107,220	47,390	101,556	101,161	-
Budget & Management	53,486	41,100	34,994	41,000	41,000	-
Management Info. Services	1,134,766	1,415,760	1,396,880	1,615,278	1,568,916	-
Finance	257,311	303,350	325,875	273,050	273,050	-
General Services	684,781	732,150	785,032	838,889	835,579	-
Human Resources	135,108	214,200	200,336	212,600	212,600	-
MapForsyth	210,105	7,000	1,000	32,800	7,800	-
Economic Development	25,425	-	-	-	-	-
Attorney	10,715	12,315	17,029	17,300	17,300	-
Board of Elections	132,782	116,729	66,359	168,974	168,974	-
Co. Commissioners & Mngr.	45,759	49,100	44,453	50,400	50,400	-
Register of Deeds	73,938	77,900	78,376	77,900	77,900	-
Tax Administration	1,305,831	1,319,719	413,833	1,518,507	1,499,227	-
Non-Departmental	-	-	-	30,000	-	-
Total Other Purchased Svcs.	11,162,600	12,591,494	10,918,143	14,894,323	14,060,381	-
<u>TRAINING & CONFERENCE</u>						
Animal Control	3,326	7,700	6,775	7,106	7,106	-
Interagency Communications	1,010	3,500	3,375	6,100	6,100	-
Sheriff	91,630	140,193	144,020	207,080	143,529	-
Emergency Services	41,451	60,604	55,760	67,120	66,620	-
Court Services	800	2,000	1,000	2,000	2,000	-
Environmental Assist. & Prot.	15,442	26,031	25,856	30,028	30,028	-
Inspections	602	1,300	385	1,300	1,300	-
Public Health	138,312	195,912	119,089	322,070	228,099	-
Social Services	71,851	108,215	85,878	122,500	104,500	-
Youth Services	-	-	-	-	-	-
N.C. Cooperative Extension	15,749	21,696	17,932	21,440	20,540	-
Library	18,176	25,010	20,790	25,675	25,625	-
Parks & Recreation	4,367	19,700	14,850	19,700	19,700	-
Housing	7,056	6,450	6,450	7,450	6,450	-
Budget & Management	3,095	11,000	5,351	11,000	11,000	-
Management Info. Services	11,050	25,250	18,740	25,250	25,250	-
Finance	30,651	48,000	23,259	48,000	48,000	-
General Services	12,058	10,250	10,350	21,750	14,750	-
Human Resources	2,877	12,365	7,050	12,365	12,365	-
MapForsyth	8,227	10,251	10,251	10,751	10,751	-
Attorney	9,742	12,388	7,821	12,190	12,190	-
Board of Elections	9,153	18,675	11,233	19,880	19,880	-
Co. Commissioners & Mngr.	21,404	50,500	36,324	50,500	50,500	-
Register of Deeds	537	1,300	1,116	1,300	1,300	-
Tax Administration	36,233	50,300	15,677	51,080	51,080	-
Non-Departmental	(5)	-	-	-	-	-
Total Training & Conference	554,794	868,590	649,332	1,103,635	918,663	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>MATERIALS & SUPPLIES</u>						
Animal Control	217,810	278,390	188,343	173,438	172,113	-
Interagency Communications	71,260	91,320	79,200	123,103	121,675	-
Sheriff	1,845,165	1,810,894	2,079,823	2,347,347	2,071,158	-
Emergency Services	943,037	1,071,924	1,010,517	1,195,142	1,085,506	-
Court Services	278	600	400	600	600	-
Environmental Assist. & Prot.	53,499	45,120	37,344	53,348	50,855	-
Public Health	3,898,461	3,954,077	4,528,969	5,329,573	4,325,943	-
Social Services	358,135	497,758	431,625	547,245	496,670	-
Youth Services	463	-	-	500	500	-
N.C. Cooperative Extension	103,517	148,148	154,080	147,012	145,012	-
Library	1,122,885	1,170,062	1,247,686	1,445,677	1,177,212	-
Parks & Recreation	1,550,453	1,595,025	1,519,259	1,656,115	1,561,125	-
Housing	2,997	3,250	3,200	5,700	3,100	-
Budget & Management	885	2,350	1,321	3,100	3,100	-
Management Info. Services	192,072	635,300	403,078	531,800	442,300	-
Finance	11,003	17,900	18,571	16,500	16,500	-
General Services	3,287,212	3,929,625	3,700,702	4,343,920	4,038,210	-
Human Resources	29,597	35,700	26,618	35,825	35,325	-
MapForsyth	3,144	5,250	5,250	5,210	5,210	-
Attorney	18,347	20,205	18,997	23,131	23,131	-
Board of Elections	79,350	30,582	22,001	53,912	23,912	-
Co. Commissioners & Mngr.	22,945	31,500	24,900	29,500	29,500	-
Register of Deeds	13,803	22,650	7,283	21,850	21,850	-
Tax Administration	18,047	60,283	2,973	61,260	38,473	-
Total Materials & Supplies	13,844,365	15,457,913	15,512,140	18,150,808	15,888,980	-
<u>OTHER OPERATING COSTS</u>						
Animal Control	22,006	26,050	25,950	36,450	36,450	-
Interagency Communications	92	21,236	21,160	19,336	19,336	-
Sheriff	498,056	778,639	922,750	705,800	705,800	-
Emergency Services	102,831	231,120	222,320	205,725	204,525	-
Environmental Assist. & Prot.	6,214	15,606	17,426	17,100	11,600	-
Public Health	49,481	392,966	167,846	381,365	375,708	-
Social Services	22,703,760	13,673,243	9,543,983	10,134,204	10,094,204	-
Aging Services	-	1,500	-	1,500	1,500	-
Youth Services	20,026	-	-	-	-	-
N.C. Cooperative Extension	23,310	18,275	10,740	17,530	17,530	-
Library	19,676	31,925	37,889	38,640	38,640	-
Parks & Recreation	107,444	200,970	200,385	171,870	171,870	-
Housing	15,383	19,690	17,735	19,590	19,590	-
Budget & Management	350	2,000	50	2,000	2,000	-
Management Info. Services	10,390	17,900	17,500	17,400	17,400	-
Finance	33,488	7,515	7,515	8,605	8,605	-
General Services	51,944	88,150	81,805	91,030	87,600	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	
<u>OTHER OPERATING COSTS (Contd.)</u>						
Human Resources	14,459	24,475	11,918	24,320	24,320	-
MapForsyth	2,182	4,000	4,000	4,000	4,000	-
Attorney	5,045	13,068	6,445	12,808	11,908	-
Board of Elections	1,275	20,075	1,075	16,165	16,165	-
Co. Commissioners & Mngr.	4,799	8,700	5,500	8,200	8,200	-
Register of Deeds	550	2,600	550	2,550	2,550	-
Tax Administration	74,832	56,690	1,589	55,615	55,615	-
Non-Departmental	163,697	176,314	170,413	179,404	179,404	-
Total Other Operating Costs	23,931,290	15,832,707	11,496,544	12,171,207	12,114,520	-
<u>PRIOR YEAR ENCUMBRANCES</u>						
Non-Departmental	-	2,000,000	-	1,800,000	1,800,000	-
Total PY Encumbrances	-	2,000,000	-	1,800,000	1,800,000	-
<u>CONTINGENCY</u>						
Debt	-	5,711,082	-	14,083,967	14,083,967	-
Sheriff	-	992,014	-	765,060	612,747	-
CenterPoint	-	719,449	1,229,866	581,533	886,033	-
Public Health	-	225,000	-	-	-	-
Youth Services	-	713,108	-	-	-	-
NC Cooperative Extension	-	26,500	-	26,500	26,500	-
Library	-	10,000	-	10,000	10,000	-
Non-Departmental	-	1,326,339	-	1,311,072	1,539,038	-
Total Contingency	-	9,723,492	1,229,866	16,778,132	17,158,285	-
<u>PROPERTY</u>						
Animal Control	6,223	86,283	7,000	25,650	2,000	-
Sheriff	250,365	402,500	604,058	304,286	120,786	-
Emergency Services	243,848	50,750	50,750	157,729	56,175	-
Environmental Assist. & Prot.	75,801	30,000	49,653	40,000	23,200	-
Public Health	8,093	38,000	-	134,562	38,000	-
Library	235,473	-	-	23,201	-	-
Parks & Recreation	121,925	164,500	164,500	296,000	136,000	-
Management Info. Services	368,568	132,000	132,000	555,000	455,000	-
Housing	-	-	-	-	-	-
General Services	103,251	85,300	89,330	159,250	85,750	-
Board of Elections	10,010	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-
Tax Administration	554,102	23,000	-	-	-	-
NC Cooperative Extension Svc	-	-	-	-	-	-
Total Property	1,977,659	1,012,333	1,097,291	1,695,678	916,911	-
<u>DEBT SERVICE</u>						
Debt	57,978,351	64,663,304	64,004,304	62,669,850	62,669,850	-
Total Debt Service	57,978,351	64,663,304	64,004,304	62,669,850	62,669,850	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>PAYMENTS TO OTHER AGENCIES</u>						
Emergency Management	357,239	407,150	407,150	429,520	429,520	-
Sheriff	618,803	425,710	425,310	439,790	439,790	-
Emergency Services	245,360	252,050	250,300	322,800	229,800	-
Court Services	-	-	-	20,000	-	-
Environmental Assist. & Prot.	190,059	201,420	207,400	247,950	224,685	-
Inspections	29,526	320,090	92,390	22,350	22,350	-
Centerpoint Human Services	1,948,784	2,611,931	2,101,731	2,530,425	2,225,925	-
Social Services	358,811	62,575	67,911	67,911	67,911	-
Aging Services	582,374	624,630	624,630	664,630	624,630	-
Youth Services	747,608	25,000	747,608	722,608	722,608	-
N.C. Cooperative Ext. Svc.	51,072	51,575	51,575	52,828	52,828	-
Forsyth Tech. Comm. College	10,272,431	10,370,316	10,411,494	10,688,220	10,543,201	-
WS/FC School System	119,666,074	122,871,771	122,871,771	124,371,771	124,138,593	-
Housing	-	20,000	20,000	3,202,813	2,762,813	-
Planning	1,417,326	1,568,380	1,526,390	1,551,610	1,551,610	-
Purchasing	110,707	114,480	114,890	117,550	117,550	-
Economic Development	2,917,814	3,115,593	10,066,919	-	-	-
Special Appropriations	855,678	869,413	2,470,255	1,852,718	844,413	-
Non-Departmental	731,454	592,000	559,736	592,000	592,000	-
Total Payments T/O Ags.	141,101,120	144,504,084	153,017,460	147,897,494	145,590,227	-
<u>OTHER FINANCING USES</u>						
WS/FC School System	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	-
Housing	26,250	26,250	26,250	46,950	46,950	-
Non-Departmental	5,713,876	1,636,000	4,121,000	2,380,250	1,300,000	-
Total Other Financing Uses	7,475,126	3,397,250	5,882,250	4,162,200	3,081,950	-
TOTAL GENERAL FUND	<u>402,882,442</u>	<u>425,405,090</u>	<u>410,599,841</u>	<u>448,396,433</u>	<u>433,894,116</u>	<u>-</u>

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

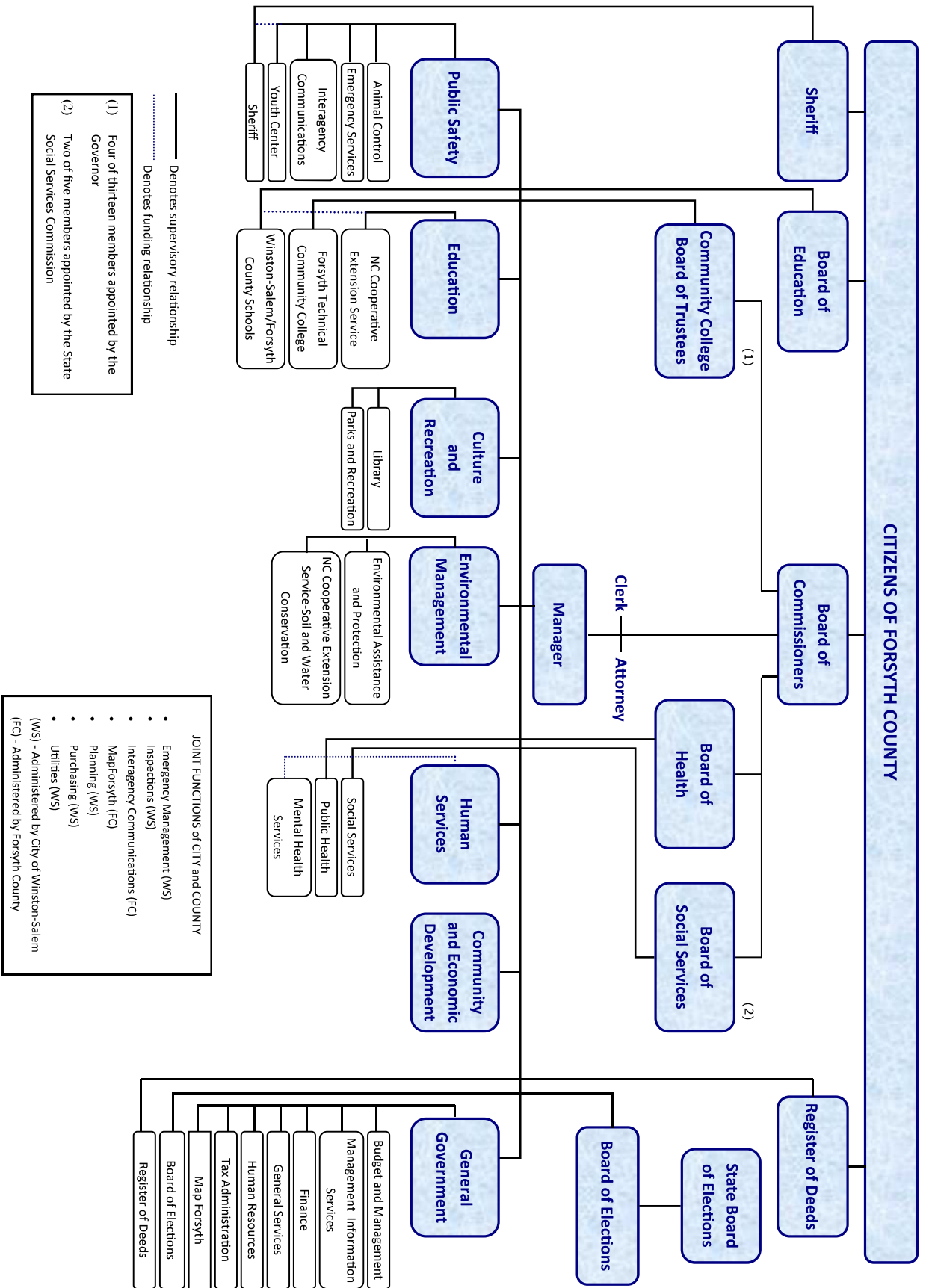
	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	
<u>TAXES</u>						
Debt	-	28,133,863	28,145,228	36,791,170	36,791,170	-
Finance	63,883	-	-	-	-	-
Non-Departmental	309,695,596	295,860,798	293,881,039	314,959,228	300,607,234	-
Total Taxes	309,759,479	323,994,661	322,026,267	351,750,398	337,398,404	-
<u>LICENSES & PERMITS</u>						
Animal Control	196,280	210,000	186,000	200,000	200,000	-
Sheriff	223,603	190,180	220,180	200,100	230,100	-
Emergency Services	8,844	11,000	11,500	3,500	8,500	-
Environmental Assist. & Prot.	166,530	209,500	184,590	191,000	191,000	-
Public Health	161,653	131,186	160,502	137,813	137,813	-
Register of Deeds	61,100	58,500	55,000	58,500	58,500	-
Non-Departmental	19,623	25,000	25,000	25,000	25,000	-
Total Licenses & Permits	837,633	835,366	842,772	815,913	850,913	-
<u>INTERGOVERNMENTAL</u>						
Debt	2,436,744	4,010,687	2,439,360	2,443,283	2,443,283	-
Emergency Management	-	3,725	-	-	-	-
Interagency Communications	397,328	430,000	429,612	447,500	447,500	-
Sheriff	2,130,625	2,454,798	2,330,865	2,302,499	2,324,999	-
Emergency Services	61,125	-	-	-	-	-
Court Services	157,346	153,563	153,563	158,343	158,343	-
Environmental Assist & Protec	807,579	735,000	702,660	743,196	745,196	-
CenterPoint Human Services	118,043	105,000	120,827	116,000	116,000	-
Public Health	5,688,404	6,185,146	7,027,831	6,842,663	6,842,663	-
Social Services	37,541,261	29,417,610	23,559,920	25,138,982	24,927,973	-
Aging Services	162,374	204,630	204,630	204,630	204,630	-
Youth Services	730,729	722,608	722,608	738,108	738,108	-
NC Cooperative Extension Svc	99,345	104,841	104,541	106,475	106,475	-
Library	393,262	294,157	298,200	392,157	392,157	-
Parks and Recreation	381,368	462,959	457,705	474,422	468,047	-
Housing	9,600	20,000	22,400	27,000	27,000	-
Budget & Management	-	15,500	15,500	-	-	-
General Services	525,315	500,000	450,000	500,000	500,000	-
MapForsyth	-	206,219	798,938	226,697	217,822	-
Economic Development	-	-	-	-	-	-
Board of Elections	-	-	56,739	-	-	-
Tax Administration	-	-	-	-	-	-
Non-Departmental	2,172,976	1,942,000	2,077,000	1,942,000	1,942,000	-
Total Intergovernmental	53,813,424	47,968,443	41,972,899	42,803,955	42,602,196	-
<u>CHARGES FOR SERVICES</u>						
Animal Control	150,298	171,600	94,225	171,600	28,700	-
Interagency Communications	67,875	67,875	67,875	67,875	67,875	-
Sheriff	2,576,787	2,792,317	2,368,110	2,718,100	2,765,600	-
Emergency Services	9,220,489	9,136,553	9,141,053	9,848,543	9,827,393	-
Environmental Assist & Protec	1,338	2,000	695	2,000	1,000	-
Inspections	-	-	-	-	-	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>CHARGES FOR SERVICES (Contd.)</u>						
Public Health	1,496,840	1,399,910	1,096,173	1,374,577	1,374,577	-
Social Services	228,495	139,500	271,995	448,776	448,776	-
NC Cooperative Extension Svc	11,567	22,750	14,000	22,750	22,750	-
Library	26,559	28,450	27,989	27,970	27,970	-
Parks and Recreation	3,416,574	3,511,266	3,339,026	3,407,900	3,406,200	-
Management Information Svc	-	-	-	-	-	-
Finance	219,444	60,000	216,600	218,000	218,000	-
General Services	11,383	2,000	3,280	200	200	-
Board of Elections	20	-	-	-	-	-
Register of Deeds	3,847,721	3,329,600	3,712,600	3,335,600	3,515,600	-
Tax Administration	815,437	757,877	721,000	784,103	784,103	-
Non-Departmental	225	150,075	75	75	75	-
Total Charges for Services	22,091,052	21,571,773	21,074,696	22,428,069	22,488,819	-
<u>EARNINGS ON INVESTMENTS</u>						
Public Health	465	-	701	-	-	-
Social Services	98	-	-	-	-	-
Library	57	-	-	-	-	-
Finance	12	-	-	-	-	-
Register of Deeds	9,339	3,300	14,300	5,500	5,500	-
Non-Departmental	1,165,028	1,250,000	1,640,000	2,600,000	2,600,000	-
Total Earnings on Invest.	1,174,999	1,253,300	1,655,001	2,605,500	2,605,500	-
<u>OTHER REVENUES</u>						
Animal Control	24,914	28,600	17,460	28,600	21,350	-
Interagency Communications	27,318	27,318	31,737	52,689	52,689	-
Sheriff	420,551	310,240	367,370	349,140	409,140	-
Emergency Services	1,762,085	1,576,852	1,582,392	1,585,063	1,588,799	-
Environmental Assist & Protec	384	530	490	530	530	-
Public Health	3,822,442	4,071,473	5,977,898	3,787,224	3,787,224	-
Social Services	249,317	256,234	237,170	265,625	265,625	-
Aging Services	-	-	-	-	-	-
Youth Services	2,278	-	-	-	-	-
NC Cooperative Extension Svc	108,307	141,192	134,512	139,822	139,822	-
Library	168,612	62,380	51,154	59,625	59,625	-
Parks and Recreation	642,626	650,200	621,192	598,600	598,200	-
Housing	-	-	-	30,374	30,374	-
Management Information Svc	243	200	200	-	-	-
Finance	11,172	-	-	-	-	-
General Services	306,609	269,386	411,096	427,580	432,580	-
Human Resources	31	-	-	-	-	-
MapForsyth	141	-	-	-	-	-
Economic Development	30,373	30,374	30,374	-	-	-
Attorney	-	-	-	-	-	-
Board of Elections	92	-	-	-	-	-
County Commissioners & Man	38	-	-	-	-	-
Register of Deeds	6,273	3,000	4,800	3,000	3,000	-
Tax Administration	183,431	340,100	54,453	391,000	285,600	-
Non-Departmental	501,595	728,000	443,000	743,000	743,000	-
Total Other Revenues	8,268,832	8,496,079	9,965,298	8,461,872	8,417,558	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>OTHER FINANCING SOURCES</u>						
Debt	3,744,842	2,096,125	2,096,125	3,650,000	3,650,000	-
Sheriff	118,546	398,300	398,300	88,777	88,777	-
Non-Departmental	1,922,085	1,959,801	1,959,801	2,087,247	2,087,247	-
Total Otr Financing Sources	5,785,473	4,454,226	4,454,226	5,826,024	5,826,024	-
<u>FUND BALANCE</u>						
Debt	-	5,355,459	5,348,224	2,038,539	2,038,539	-
Sheriff	-	229,064	229,064	229,063	229,063	-
Social Services	-	-	-	-	-	-
Economic Development	-	-	7,000,000	-	-	-
Register of Deeds	-	22,619	22,619	22,619	22,619	-
Non-Departmental	-	11,224,100	-	11,414,481	11,414,481	-
Total Fund Balance	-	16,831,242	12,599,907	13,704,702	13,704,702	-
TOTAL GENERAL FUND	<u>401,730,892</u>	<u>425,405,090</u>	<u>414,591,066</u>	<u>448,396,433</u>	<u>433,894,116</u>	<u>-</u>



PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

	FY 16-17 Actual	FY 17-18 Budget Estimate		Request	FY 18-19 Recommend Adopted	
<u>Public Safety</u>						
Animal Control						
Full	30	31	21	22	21	
Part	1	1	0	0	0	
Interagency Communications						
Full	2	2	2	2	2	
Part	0	0	0	0	0	
Sheriff						
Full	537	539	540	547	541	
Part	24	22	22	23	22	
Emergency Services						
Full	240	224	224	234	226	
Part	14	13	13	13	13	
Total Service Area - Full	809	796	787	805	790	
Total Service Area - Part	39	36	35	36	35	
<u>Environmental Management</u>						
Environmental Assistance & Protection						
Full	24	24	24	25	24	
Part	1	1	1	1	1	
Total Service Area - Full	24	24	24	25	24	
Total Service Area - Part	1	1	1	1	1	
<u>Health</u>						
Public Health						
Full	261	264	264	286	264	
Part	11	15	16	16	16	
Total Service Area - Full	261	264	264	286	264	
Total Service Area - Part	11	15	16	16	16	
<u>Social Services</u>						
Social Services						
Full	501	504	504	522	510	
Part	5	5	5	5	5	
Total Service Area - Full	501	504	504	522	510	
Total Service Area - Part	5	5	5	5	5	

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

	FY 16-17 Actual	FY 17-18 Budget Estimate		Request	FY 18-19 Recommend	Adopted
<u>Education</u>						
N.C. Cooperative Extension Service						
Full	18	18	18	18	18	
Part	2	2	2	3	2	
Total Service Area - Full	18	18	18	18	18	
Total Service Area - Part	2	2	2	3	2	
<u>Culture & Recreation</u>						
Library						
Full	88	88	88	90	88	
Part	35	36	36	46	36	
Parks & Recreation						
Full	69	69	69	69	69	
Part	124	124	124	124	124	
Total Service Area - Full	157	157	157	159	157	
Total Service Area - Part	159	160	160	170	160	
<u>Community & Economic Development</u>						
Housing						
Full	5	5	5	6	5	
Part	0	0	0	0	0	
Total Service Area - Full	5	5	5	6	5	
Total Service Area - Part	0	0	0	0	0	
<u>Administration & Support</u>						
Budget & Management						
Full	6	6	6	6	6	
Part	0	0	0	0	0	
Management Information Services						
Full	41	41	41	41	41	
Part	0	0	0	0	0	

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<u>Administration & Support (continued)</u>						
Finance						
Full	23	23	23	23	23	
Part	0	0	0	0	0	
General Services						
Full	128	122	115	115	115	
Part	1	1	1	1	1	
Human Resources						
Full	10	10	10	10	10	
Part	0	0	0	0	0	
MapForsyth						
Full	6	7	7	7	7	
Part	0	0	0	0	0	
Attorney						
Full	14	15	15	15	15	
Part	0	0	0	0	0	
County Commissioners & Manager						
Full	6	6	6	6	6	
Part	0	0	0	0	0	
Total Service Area - Full	234	230	223	223	223	
Total Service Area - Part	1	1	1	1	1	
<u>General Government</u>						
Board of Elections						
Full	8	8	8	8	8	
Part	28	28	28	28	28	
Register of Deeds						
Full	20	20	20	20	20	
Part	1	1	1	1	1	
Tax Administration						
Full	72	73	73	73	73	
Part	1	1	1	1	1	
Total Service Area - Full	100	101	101	101	101	
Total Service Area - Part	30	30	30	30	30	
Grand Total						
Full-Time Positions	2,109	2,099	2,083	2,145	2,092	
Part-Time Positions	248	250	250	262	250	

PERSONNEL POSITIONS BY SERVICE AREA - FORSYTH COUNTY EMPLOYEES

Departmental Changes:

Animal Control

10 Full-Time positions and 1 Part-Time position was eliminated during FY18 to offset the cost of the contract with the Forsyth County Humane Society. There is a request for one additional Full-Time Animal Control Officer for FY19. This is not included in the FY19 Recommended Budget. More information may be found in the Alternate Service Level section of the appendices.

Sheriff

A Full-Time Investigator was added during FY18 to serve on the Federal Bureau of Investigation (FBI) Local Task Force which will be paid with funds from the N.C. Controlled Substance Excise Tax revenue the County currently receives. In addition, the Sheriff's Office requested one Full-Time Senior Office Assistant for the Second Floor of the Public Safety Center and this position is included in the FY19 Recommended Budget. Other positions requested from the Sheriff's Office include two Full-Time deputies for Civil Executions, three Full-Time deputies for Court Security, and one Full-Time and one Part-Time Office Assistant for the Sex Offender Registry Unit. These positions are not included in the FY19 Recommended Budget. More information may be found in the Alternate Service Level section of the appendices.

Emergency Services

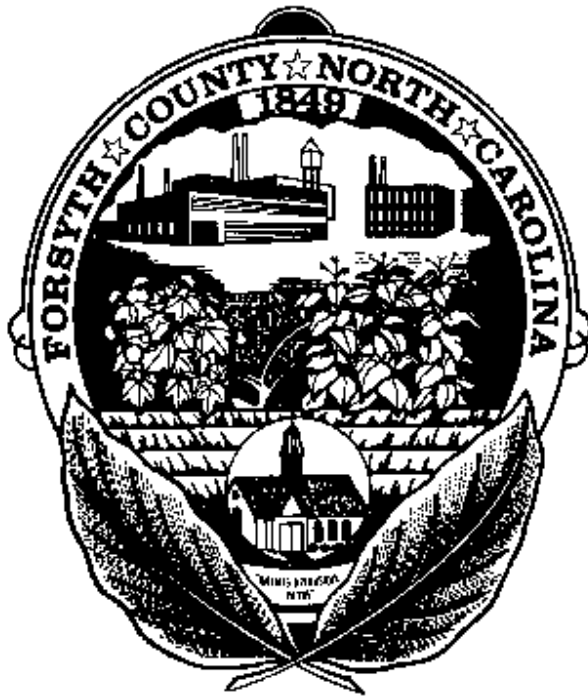
The Mobile Integrated Healthcare Program will expand with the addition of one Full-Time MIH Coordinator and two additional Full-Time MIH Paramedics. A position from Telecommunications moved to MIS during FY18. The department also requested 6 Full-Time Fire Engineers for 109/209 and two Full-Time Telecommunicators. These positions are not included in the FY19 Recommended Budget and more information may be found in the Alternate Service Level section of the appendices.

Social Services

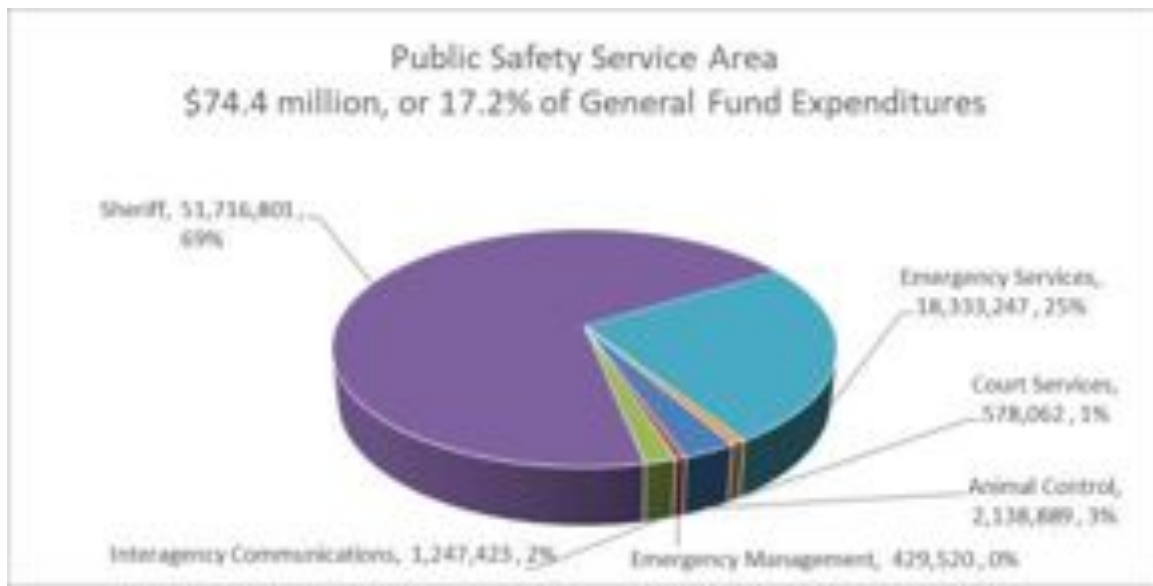
The FY19 Recommended Budget includes the addition of one Full-Time Income Maintenance Supervisor and five Full-Time Income Maintenance Caseworkers to administer the Energy Programs (LIEAP/CIP/STW). Additional positions requested for FY19, but not included in the Recommended Budget, include one Full-Time Income Maintenance Supervisor and one Full-Time Senior Income Maintenance Caseworker for Income Support; two Full-Time Social Workers for Foster Care; and two Senior Social Worker Supervisors and five Full-Time Senior Social Workers for Child Protective Services. Additional information about these positions may be found in the Alternate Service Level section of the appendices.

General Services

Seven Full-Time custodial positions that were vacant were eliminated during FY18 as more of this operation is contracted out.



PUBLIC SAFETY SERVICE AREA



Operating Goals & Objectives:

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

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

ANIMAL CONTROL

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

Goals:

- Promote animal welfare and reshape previous cultural norms in pet care and quality of life
- Enhance the County's livability, public health, and safety by effectively and efficiently responding to complaints and implementing strategies to achieve reasonable expectations of the community
- Reduce euthanasia rate through partnership with the Forsyth Humane Society, promotion of licensing and microchipping pets, and issuing spay/neuter vouchers
- Provide the community with an effective plan and response to the control of rabies

Program Descriptions:

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

Budget Highlights: The FY19 Recommended Budget for Animal Control reflects a net County dollar increase of \$66,416 (3.6%) over the FY18 Adopted Budget, which includes \$515,821 to fund the annual contract with the Humane Society to manage shelter operations for dogs/cats and the adoption program. The primary driver of the net County dollar increase is reductions in revenue associated with animal adoptions and redemptions that the Humane Society is managing. As part of the reduction of 10 Full-Time and 1 Part-Time positions associated with the Humane Society contract, a sworn Animal Control Supervisor position was also eliminated. The department submitted an Alternate Service Level request to add one Full-Time Animal Control Officer. This request is not included in the FY19 Recommended Budget. Additional information may be found in the Alternate Service Level section of the appendices.

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

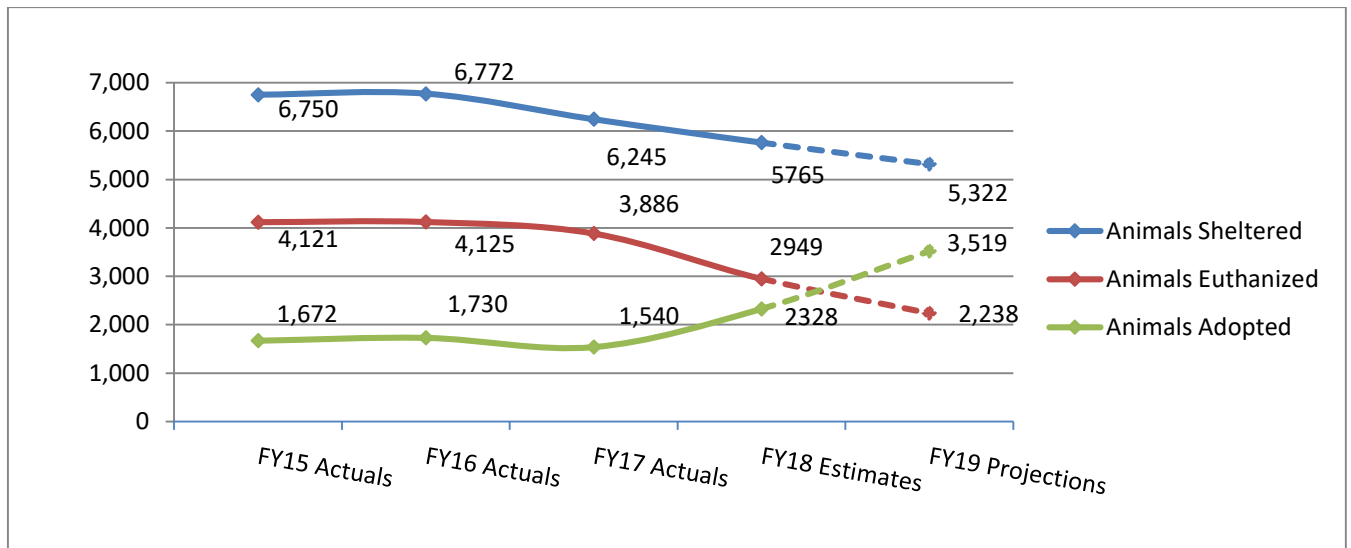
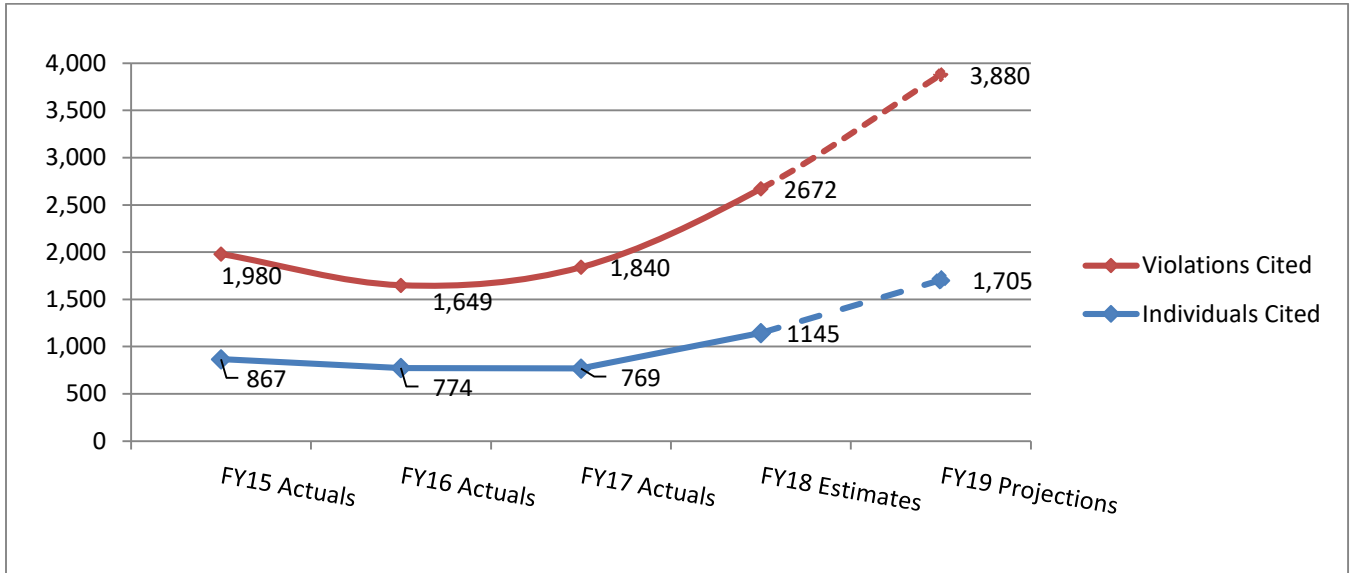
Custody and Care - responsible for providing safe, humane housing and care for stray, unwanted, abandoned, abused, and impounded animals. Responsibilities include feeding, cleaning, health evaluation and treatment, behavior evaluation, vaccinations, micro-chipping and humane euthanasia. Animal Control is partnering with the Forsyth Humane Society to manage sheltering and the adoption program for dogs/cats through a contractual agreement.

Current Initiatives:

- *Sheltering* – Effectively shelter animals not eligible to be managed through the Humane Society program.
- *Enforcement* – Increase the number of focused patrols, feline trappings, L.E.A.F., appeal tribunals, and enforce the tethering ordinance to include educating citizens about alternatives to tethering.
- *Adoption/Reduction of Euthanasia of healthy adoptable animals* – Work with the Forsyth Humane Society to manage the shelter and adoption program for dogs/cats through the contract to reduce euthanasia.
- *Rabies Control* – Increase awareness and participation in low cost rabies clinics, F.A.I.R. and C.A.N.V.A.S. programs, outsource rabies licensing, and expand public health report access.

ANIMAL CONTROL

Performance Measures:



ANIMAL CONTROL

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	424,921	490,272	436,692	486,101	471,101	-
Patrol	824,065	914,786	751,021	892,655	837,481	-
Custody & Care	672,206	827,565	808,453	859,065	830,307	-
Total	<u>1,921,192</u>	<u>2,232,623</u>	<u>1,996,166</u>	<u>2,237,821</u>	<u>2,138,889</u>	-

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	896,203	1,035,048	764,102	825,634	792,231	-
Employee Benefits	456,328	484,103	443,632	405,451	385,780	-
Total Personal Services	<u>1,352,531</u>	<u>1,519,151</u>	<u>1,207,734</u>	<u>1,231,085</u>	<u>1,178,011</u>	-

Operating Expenditures

Professional Fees	172,974	180,290	189,800	102,790	87,790	-
				<i>Vet fees, temporary help in shelter, pet licensing</i>		
Maintenance Service	18,755	19,800	20,600	27,000	26,000	-
				<i>Solid waste disposal, equipment repair on traps, radios, & other equipment</i>		
Rent	-	100	100	100	100	-
				<i>Rental equipment for hearing tribunal</i>		
Utility Services	4,272	4,811	4,500	5,148	5,148	-
				<i>Water/sewer service</i>		
Other Purchased Services	123,295	110,048	345,364	629,054	624,171	-
				<i>Insurance premiums, cellular phone service, DataMax contract, bank service charges, Humane Society Contract</i>		
Training & Conference	3,326	7,700	6,775	7,106	7,106	-
				<i>Ongoing training for shelter staff & recertification of existing ACO's; certification of new ACO's</i>		
General Supplies	55,223	79,903	44,218	54,415	53,090	-
				<i>Uniforms, office supplies, janitorial supplies, radios, vests, officer safety equip., traps, other small equipment</i>		
Energy	69,640	79,787	61,200	82,180	82,180	-
				<i>Electricity and natural gas costs</i>		
Operating Supplies	92,947	118,700	82,925	36,843	36,843	-
				<i>Animal food, tags, medical and veterinary supplies</i>		
Other Operating Costs	22,006	26,050	25,950	36,450	36,450	-
				<i>Insurance claims, memberships & dues</i>		
Total Operating Exps.	<u>562,438</u>	<u>627,189</u>	<u>781,432</u>	<u>981,086</u>	<u>958,878</u>	-

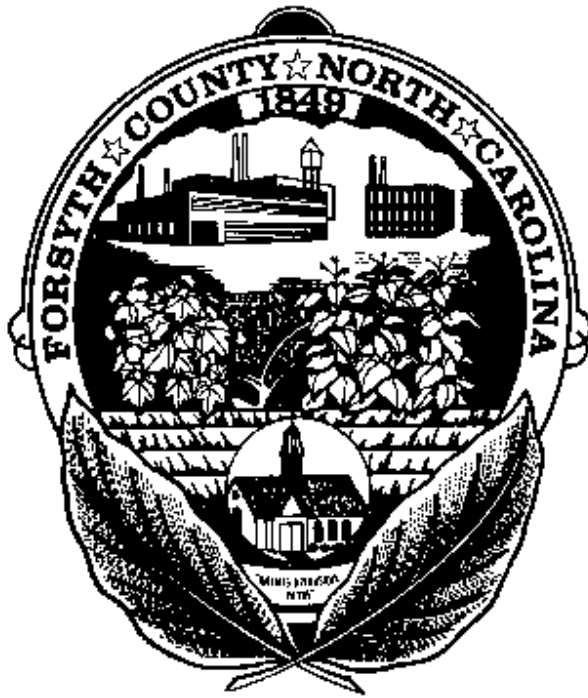
Capital Outlay	<u>6,223</u>	<u>86,283</u>	<u>7,000</u>	<u>25,650</u>	<u>2,000</u>	-
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TOTAL EXPENDITURES	<u>1,921,192</u>	<u>2,232,623</u>	<u>1,996,166</u>	<u>2,237,821</u>	<u>2,138,889</u>	-
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Cost-Sharing Expenses	176,063	252,084	252,084	251,749	251,749	-
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REVENUES	<u>371,492</u>	<u>410,200</u>	<u>297,685</u>	<u>400,200</u>	<u>250,050</u>	-
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POSITIONS (FT/PT)	30/1	31/1	21/0	22/0	21/0	
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EMERGENCY MANAGEMENT

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

Program Descriptions:

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

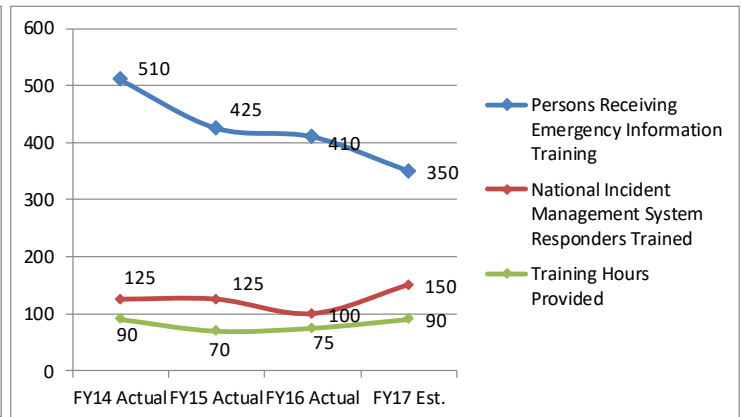
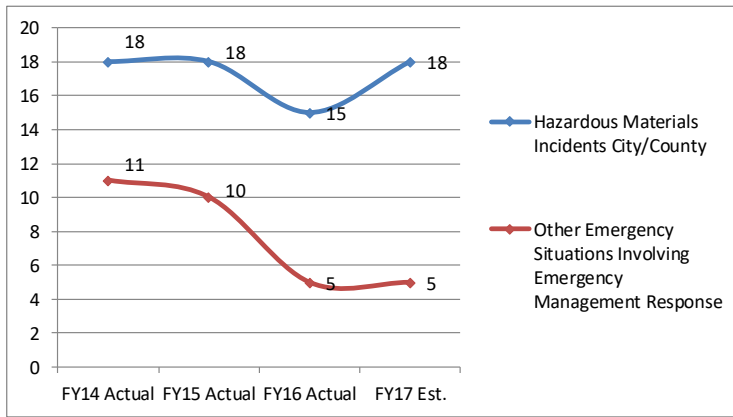
National Incident Management System (NIMS) for municipal and county emergency response and recovery.

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

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

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

Key Performance Measures:



Emergency Responses

Trainings

4

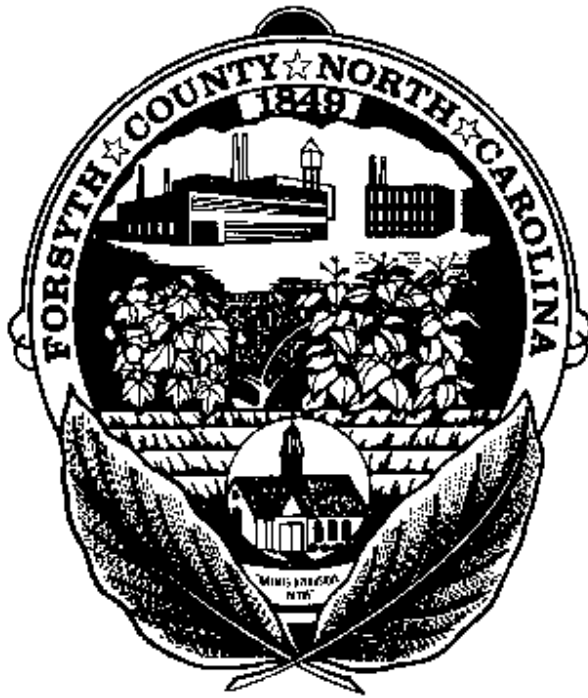
Number of multi-agency disaster simulations without volunteers

2

With volunteers

PROGRAM SUMMARY

	FY 16-17		FY 17-18		FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
Emergency Management	243,157	272,210	272,210	287,040	287,040	-
Hazmat Response	114,082	134,940	134,940	138,230	138,230	-
Total County Share	357,239	407,150	407,150	425,270	425,270	-



INTERAGENCY COMMUNICATIONS

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

Goals:

- Maintain a secure and properly functioning radio system for our public safety agencies
- Continue to discover new technological advancements in communications for the public safety community
- Develop a plan to replace the Public Safety Radio System in collaboration with the City of Winston-Salem and other agencies

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

Current Initiatives:

- Increase communication with servicing agencies and vendors.
- Continually monitor performance of the Public Safety Radio System to ensure reliability.
- Perform radio system needs assessment by February 2019 as part of system upgrade plan.

Budget Highlights: The FY19 Recommended Budget reflects a net County dollar increase of \$8,548, or 1.3% over the FY18 Adopted Budget. The expenditure increase is associated with an increase in Other Contractual Services to contract with a radio systems engineer to perform a needs assessment to begin the design process for a new public safety radio system and funds to replace two tower top amplifiers that are at end-of-life. IAC will continue to perform more services to maintain the County’s 4.1 radio system, as contractual services with Motorola are reduced. The department will use FY16 Pay-Go funds to replace the strobe tower lights with more energy efficient LED technology. The FY19 recommended revenue is \$568,064 or an 8.2% increase over the current year, and includes the City of Winston-Salem’s share of the tower light replacement project and radio system engineer consultant.

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Interagency Communications	<u>1,169,508</u>	<u>1,196,004</u>	<u>1,136,395</u>	<u>1,249,162</u>	<u>1,247,423</u>	<u>-</u>

INTERAGENCY COMMUNICATIONS

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
<u>Expenditures</u>						
<i>Personal Services</i>						
Salaries & Wages	127,360	144,504	127,883	130,506	130,506	-
Other	522	524	-	-	-	-
Employee Benefits	42,867	43,332	43,854	45,564	45,253	-
Total Personal Services	170,749	188,360	171,737	176,070	175,759	-
<i>Operating Expenditures</i>						
Maintenance Service	839,239	775,800	759,480	638,275	638,275	-
						<i>Maintenance contract for radio system. Non-warranty maintenance @ tower sites & on equipment</i>
Rent	60,545	62,800	60,545	65,090	65,090	-
						<i>Communication tower site leases</i>
Other Purchased Services	26,613	52,988	40,898	221,188	221,188	-
						<i>Insurance premiums, HVAC maintenance at tower sites, fire door inspections, Radio Engineer Contract</i>
Training & Conference	1,010	3,500	3,375	6,100	6,100	-
General Supplies	25,605	34,070	27,050	60,875	60,875	-
						<i>System parts & supplies</i>
Energy	37,677	44,600	39,500	46,028	44,600	-
						<i>Electricity & natural gas costs at tower sites</i>
Operating Supplies	7,978	12,650	12,650	16,200	16,200	-
Other Operating Supplies	92	21,236	21,160	19,336	19,336	-
						<i>Insurance claims; memberships & dues</i>
Total Operating Exps.	998,759	1,007,644	964,658	1,073,092	1,071,664	-
TOTAL EXPENDITURES	<u>1,169,508</u>	<u>1,196,004</u>	<u>1,136,395</u>	<u>1,249,162</u>	<u>1,247,423</u>	-
Cost-sharing Expenses	15,512	13,305	15,501	12,993	12,993	-
<u>REVENUES</u>	<u>492,521</u>	<u>525,193</u>	<u>529,224</u>	<u>568,064</u>	<u>568,064</u>	-
POSITIONS(FT/PT)	2/0	2/0	2/0	2/0	2/0	

SHERIFF'S OFFICE

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

Goals:

Enforcement:

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

Detention:

- Provide a safe community by securing individuals deemed a threat to public safety by the courts
- Ensure individuals in custody, as well as staff, are safe at all times
- Comply with state and federal requirements pertaining to the management and operations of the detention facility

Judicial:

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

Program Descriptions:

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

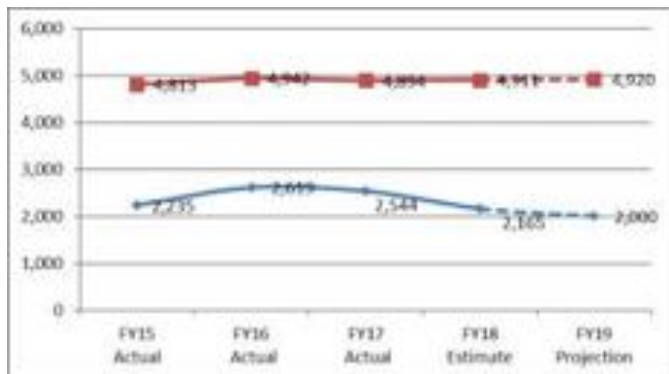
Law Enforcement - provides patrol, investigation, and 911 services to all of Forsyth County except Winston-Salem and Kernersville. The program also includes court security at the Forsyth County Hall of Justice. County-wide this program executes court orders, serves papers and eviction notices, and collects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

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

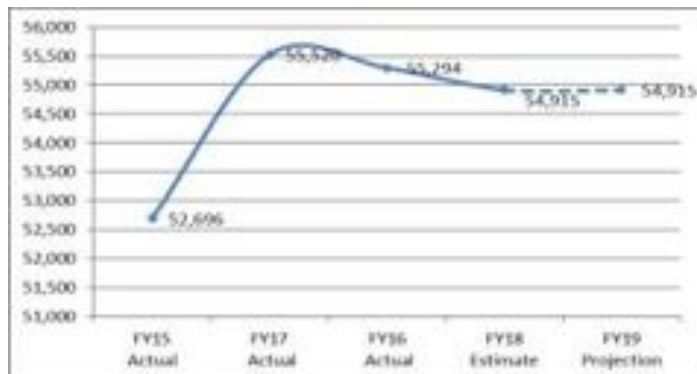
DEA Forfeiture Purchasing - accounts for the spending of illegal drug seizure funds. Expenditures typically include equipment, training and other activities that enhance and support law enforcement in the community.

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

Performance Measures:

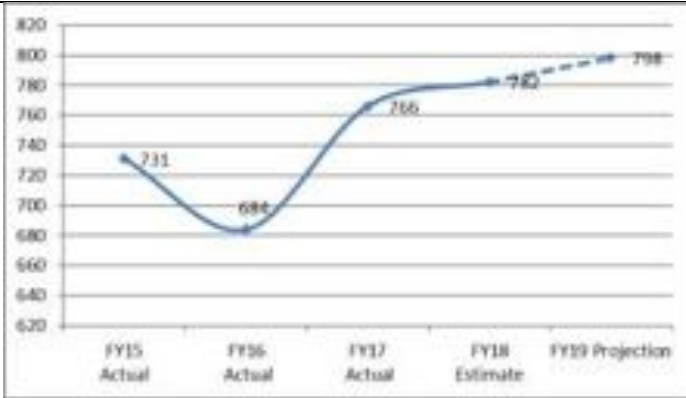


Part I Crimes (blue)/Part II Crimes (red)

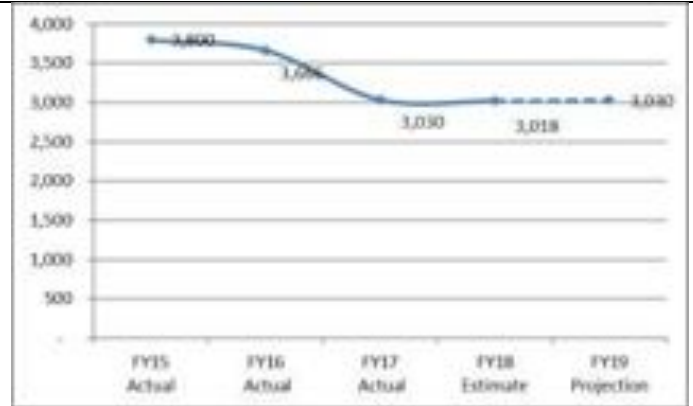


Patrol - Field Service Calls for Service

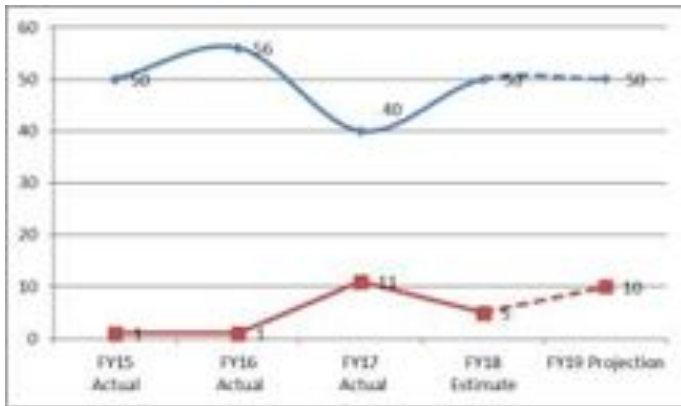
SHERIFF'S OFFICE



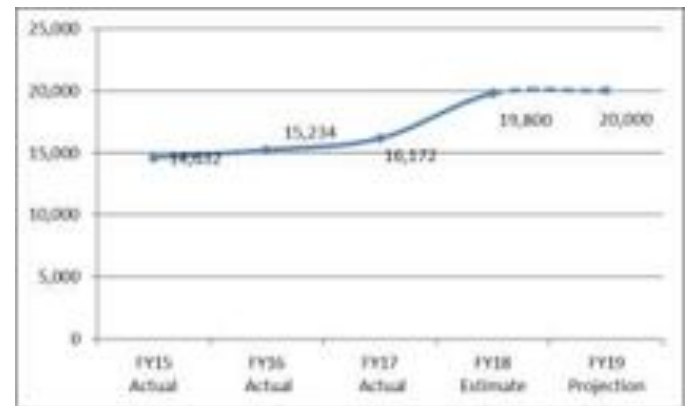
Detention - Average Daily Inmate Population



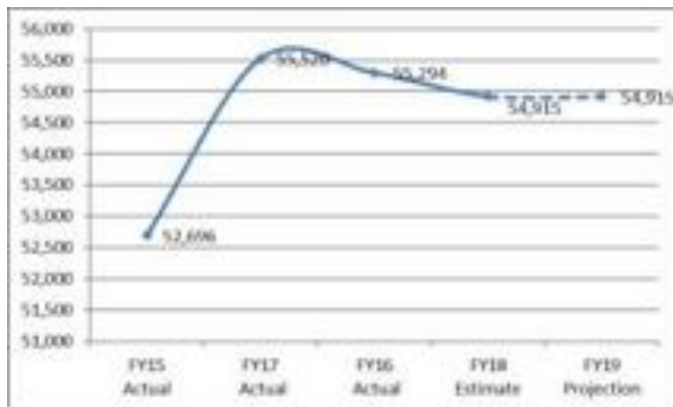
Patrol - Triple Zeros (No deputy available)



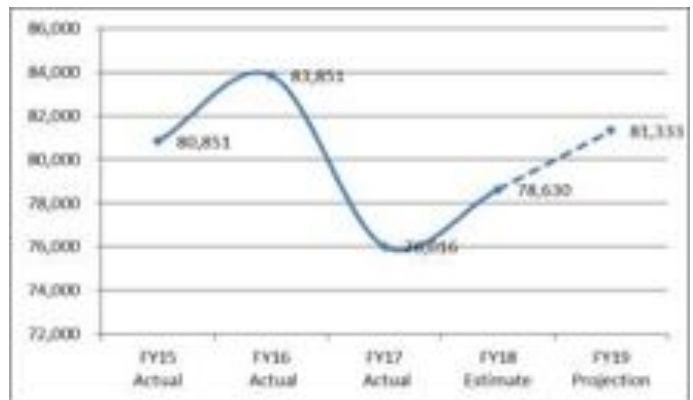
Detention - Inmate Fights (blue)/Assaults on Staff (red)



Detention - Visitors to the LEDC



Judicial - # of Legal Processes Served



Judicial - Court-in-Custody transports

	FY 16-17		FY 17-18		FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	4,885,295	6,789,543	5,411,153	7,267,637	6,707,413	-
Law Enforcement	14,760,745	14,958,984	14,750,300	16,120,899	15,650,499	-
Detention	26,066,299	27,242,708	27,970,229	30,212,831	29,209,383	-
DEA Forfeiture Purchasing	94,045	398,300	317,514	16,000	16,000	-
Governor's Highway Safety	112,903	129,473	179,626	133,676	133,506	-
Total	<u>45,919,287</u>	<u>49,519,008</u>	<u>48,628,822</u>	<u>53,751,043</u>	<u>51,716,801</u>	-

SHERIFF'S OFFICE

	FY 16-17 Actual	FY 17-18		Request	FY 18-19 Recommend	Adopted
		Original	Estimate			
EXPENDITURES						
<i>Personal Services</i>						
Salaries & Wages	23,477,504	25,220,212	25,079,201	27,312,669	26,912,540	-
Employee Benefits	11,077,666	11,325,592	10,820,412	12,053,093	11,861,727	-
Total Personal Services	34,555,170	36,545,804	35,899,613	39,365,762	38,774,267	-
<i>Operating Expenditures</i>						
Professional Fees	5,086,570	5,016,400	5,063,884	5,563,035	5,167,700	-
Maintenance Service	253,581	336,985	336,510	301,352	282,536	-
Rent	8,671	11,440	11,220	12,210	10,110	-
Utility Services	265,871	245,387	266,810	285,429	280,225	-
Other Purchased Services	2,445,405	2,813,042	2,874,824	3,453,892	3,108,153	-
Training & Conference	91,630	140,193	144,020	207,080	143,529	-
General Supplies	623,492	789,908	970,588	1,324,744	1,076,147	-
Energy	719,129	543,957	539,810	563,537	550,880	-
Operating Supplies	502,544	477,029	569,425	459,066	444,131	-
Other Operating Costs	498,056	778,639	922,750	705,800	705,800	-
Total Operating Exps.	10,494,949	11,152,980	11,699,841	12,876,145	11,769,211	-
Capital Outlay	250,365	402,500	604,058	304,286	120,786	-
Payments T/O Agencies	618,803	425,710	425,310	439,790	439,790	-
Contingency	-	992,014	-	765,060	612,747	-
TOTAL EXPENDITURES	<u>45,919,287</u>	<u>49,519,008</u>	<u>48,628,822</u>	<u>53,751,043</u>	<u>51,716,801</u>	-
Cost-Sharing Expenses	2,148,799	1,770,464	2,310,986	2,011,476	2,011,476	-
Contra-Expenses	(89,340)	(108,901)	(115,364)	(109,640)	(109,640)	-
REVENUES	<u>5,470,112</u>	<u>6,374,899</u>	<u>5,913,889</u>	<u>5,887,679</u>	<u>6,047,679</u>	-
POSITIONS (FT/PT)	537/24	539/22	540/22	547/23	541/22	

Budget Highlights: The Sheriff's Office FY19 Recommended Budget reflects a net County dollar increase of \$2,525,013, or 5.9% over the FY18 Adopted Budget. Personal Services costs increased by \$2,294,363, or 6.3%. The Recommended Budget includes an additional \$612,747 for Personal Services as part of a salary market adjustment for deputies and detention officers to match the Winston-Salem PD increase from FY18. The Personal Services area reflects the addition of one Full-Time Senior Office Assistant to staff the second floor of the Public Safety Center and one full-time Investigator position to serve on the local FBI Task Force. Revenue is decreasing \$327,220, or 5.3% from FY18, mostly because of DEA Forfeiture funds used for one-time equipment purchases in FY18 that are not included in the FY19 budget.

SHERIFF'S OFFICE

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - Administration Plus DEA Forfeiture						
<i>Personal Services</i>						
Salaries & Wages	1,737,938	2,160,716	1,784,319	2,252,853	2,280,334	-
Employee Benefits	762,155	921,920	765,151	996,151	999,319	-
		<i>Longevity for entire Sheriff's Department included in Administration</i>				
Total Personal Services	2,500,093	3,082,636	2,549,470	3,249,004	3,279,653	-
<i>Operating Expenditures</i>						
Professional Fees	84,500	125,400	181,084	157,410	133,700	-
		<i>Fitness test/drug/medical exams for new hires, polygraph contract</i>				
Maintenance Service	84,177	162,300	171,370	139,875	123,259	-
		<i>Software and hardware support on various systems, Const. Services</i>				
Rent	6,643	8,880	8,860	8,000	8,000	-
		<i>Space Rental for 911 Challenge and Recruitment Initiatives</i>				
Utility Services	19,887	210	210	225	225	-
Other Purchased Services	1,106,625	1,346,580	1,277,029	1,626,930	1,461,691	-
		<i>Insurance premiums, OSSI System maintenance</i>				
Training & Conference	23,386	38,688	38,600	64,960	42,415	-
		<i>Specialty training, recertifications, state mandated training</i>				
General Supplies	205,783	403,472	437,790	557,207	392,257	-
		<i>Specialty equipment, uniforms and computer replacements</i>				
Energy	262,588	1,800	1,780	1,980	1,980	-
		<i>Natural gas and electricity costs at Administration Bldg</i>				
Operating Supplies	172,286	80,783	128,910	58,260	57,260	-
		<i>Training supplies, safety supplies, office supplies</i>				
Other Operating Costs	313,003	586,580	578,005	511,840	511,840	-
		<i>Insurance claims, memberships and dues</i>				
Total Operating Exps.	2,278,878	2,754,693	2,823,638	3,126,687	2,732,627	-
Capital Outlay	200,369	358,500	355,559	142,886	98,386	-
Contingency	-	992,014	-	765,060	612,747	-
TOTAL EXPENDITURES	<u>4,979,340</u>	<u>7,187,843</u>	<u>5,728,667</u>	<u>7,283,637</u>	<u>6,723,413</u>	-
Cost-Sharing Expenses	319,385	192,733	426,768	181,369	181,369	-
REVENUES	<u>95,420</u>	<u>399,850</u>	<u>402,700</u>	<u>17,050</u>	<u>17,050</u>	-
POSITIONS (FT/PT)	31/0	32/1	32/1	33/1	33/1	

SHERIFF'S OFFICE

	FY 16-17	FY 17-18			FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES - Law Enforcement/Grants Plus DWI Task Force</u>						
<i>Personal Services</i>						
Salaries & Wages	8,864,233	9,272,843	8,936,146	9,908,317	9,755,339	-
Employee Benefits	4,652,400	4,545,875	4,395,077	4,786,744	4,721,265	-
Total Personal Services	13,516,633	13,818,718	13,331,223	14,695,061	14,476,604	-
<i>Operating Expenditures</i>						
Professional Fees	36,218	81,000	79,800	81,625	80,000	-
					<i>Veterinary fees for K-9s</i>	
Maintenance Service	90,240	82,537	82,380	63,387	61,187	-
					<i>FCSO Communication Center & fingerprint equipment maintenance</i>	
Rent	2,028	2,200	2,000	3,850	1,750	-
					<i>Space rental for Narcotics Division</i>	
Other Purchased Services	193,008	236,473	297,671	216,093	210,593	-
					<i>Verizon air cards for mobile data system</i>	
Training & Conference	64,386	90,405	92,210	131,523	90,517	-
					<i>Specialty training, recertifications, state mandated training, etc.</i>	
General Supplies	113,793	101,565	175,373	225,616	178,869	-
					<i>Weapons</i>	
Energy	1,279	1,500	1,490	300	300	-
					<i>Natural gas and electricity costs</i>	
Operating Supplies	145,109	178,910	210,805	190,480	176,545	-
					<i>Ammunition, targets, training supplies, crime prevention materials, safety supplies</i>	
Other Operating Costs	184,094	188,889	341,615	191,240	191,240	-
					<i>Insurance claims; memberships & dues, informants pay</i>	
Total Operating Exps.	830,155	963,479	1,283,344	1,104,114	991,001	-
Capital Outlay	11,265	14,000	23,499	155,400	16,400	-
Payments T/O Agencies	515,595	292,260	291,860	300,000	300,000	-
					<i>City of W-S: Property & Evidence Management</i>	
TOTAL EXPENDITURES	<u>14,873,648</u>	<u>15,088,457</u>	<u>14,929,926</u>	<u>16,254,575</u>	<u>15,784,005</u>	-
Cost-Sharing Expenses	1,080,187	822,421	1,023,775	1,056,741	1,056,741	-
Contra-Expenses	(89,340)	(108,901)	(115,364)	(109,640)	(109,640)	-
REVENUES	<u>3,802,527</u>	<u>4,096,295</u>	<u>4,028,909</u>	<u>4,044,876</u>	<u>4,082,376</u>	-
POSITIONS (FT/PT)	197/14	198/12	199/12	202/13	199/12	

SHERIFF'S OFFICE

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES - Detention</u>						
<i>Personal Services</i>						
Salaries & Wages	12,875,333	13,786,653	14,358,736	15,151,499	14,876,867	-
Employee Benefits	5,663,111	5,857,797	5,660,184	6,270,198	6,141,143	-
Total Personal Services	18,538,444	19,644,450	20,018,920	21,421,697	21,018,010	-
<i>Operating Expenditures</i>						
Professional Fees	4,965,852	4,810,000	4,803,000	5,324,000	4,954,000	-
					<i>Inmate Medical Contract</i>	
Maintenance Service	79,164	92,148	82,760	98,090	98,090	-
					<i>Kitchen equipment repair, communication equipment repair/maintenance, solid waste disposal</i>	
Rent	-	360	360	360	360	-
					<i>Rental of GPS electronic house arrest equipment; space lease-Community Court Services</i>	
Utility Services	245,984	245,177	266,600	285,204	280,000	-
					<i>Water/sewer costs at LEDC</i>	
Other Purchased Services	1,145,772	1,229,989	1,300,124	1,610,869	1,435,869	-
					<i>Inmate Food Service Contract, electronic house arrest monitoring contract</i>	
Training & Conference	3,858	11,100	13,210	10,597	10,597	-
					<i>New officer training, re-certifications</i>	
General Supplies	303,916	284,871	357,425	541,921	505,021	-
					<i>Janitorial supplies, uniforms, handcuffs, small equipment, ammunition, detention training supplies, etc.</i>	
Energy	455,262	540,657	536,540	561,257	548,600	-
					<i>Electricity and natural gas costs</i>	
Operating Supplies	185,149	217,336	229,710	210,326	210,326	-
					<i>Personal protective supplies, spit shields, gloves, etc., inmate clothing and bedding, mattresses</i>	
Other Operating Costs	959	3,170	3,130	2,720	2,720	-
Total Operating Exps.	7,385,916	7,434,808	7,592,859	8,645,344	8,045,583	-
Capital Outlay	38,731	30,000	225,000	6,000	6,000	-
Payments T/O Agencies	103,208	133,450	133,450	139,790	139,790	-
					<i>City of W-S: Payment for Arrestee Processing</i>	
Total Expenditures	<u>26,066,299</u>	<u>27,242,708</u>	<u>27,970,229</u>	<u>30,212,831</u>	<u>29,209,383</u>	-
Cost-Sharing Expenses	749,207	755,310	860,443	773,366	773,366	-
<u>REVENUES</u>	<u>1,572,165</u>	<u>1,878,754</u>	<u>1,482,280</u>	<u>1,825,753</u>	<u>1,948,253</u>	-
POSITIONS (FT/PT)	309/9	309/9	309/9	312/9	309/9	

EMERGENCY SERVICES

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

Goals:

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

Program Descriptions:

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

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

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

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

Current Initiatives:

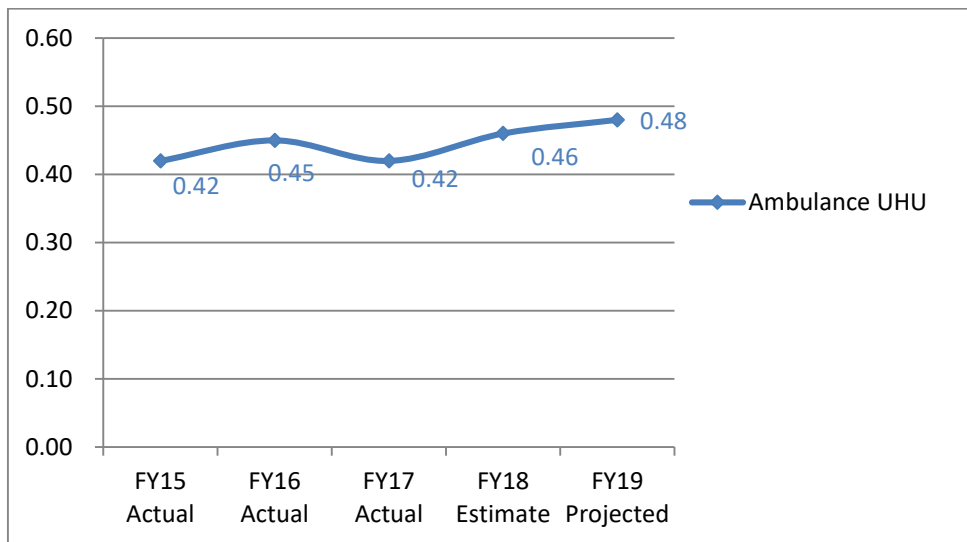
- Increase life safety public education with community outreach coordination in the areas of Fire/EMS and community health initiatives.
- EMS – Add 2 additional MIH positions for a night shift and an MIH Coordinator position.
- Fire – Add 6 fire engineer suppression personnel for 109 and 209.
- Communications – ASL to add 2 additional positions to facilitate dispatching City fire units.

Performance Measures:

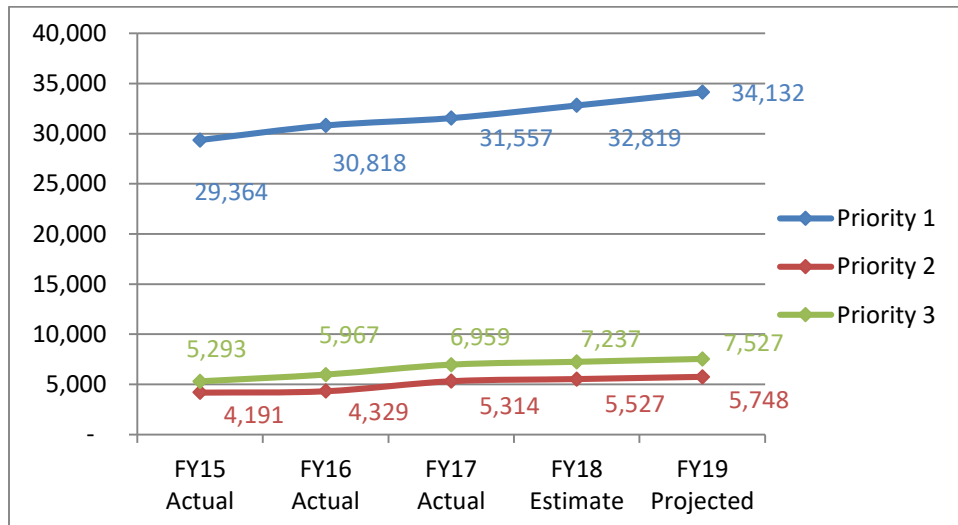
	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Estimate</u>	<u>FY19 Goal</u>
Emergency	0:15:36	0:14:54	0:15:10	0:12:59

Average EMS Response Times (Priority 1-Emergency)

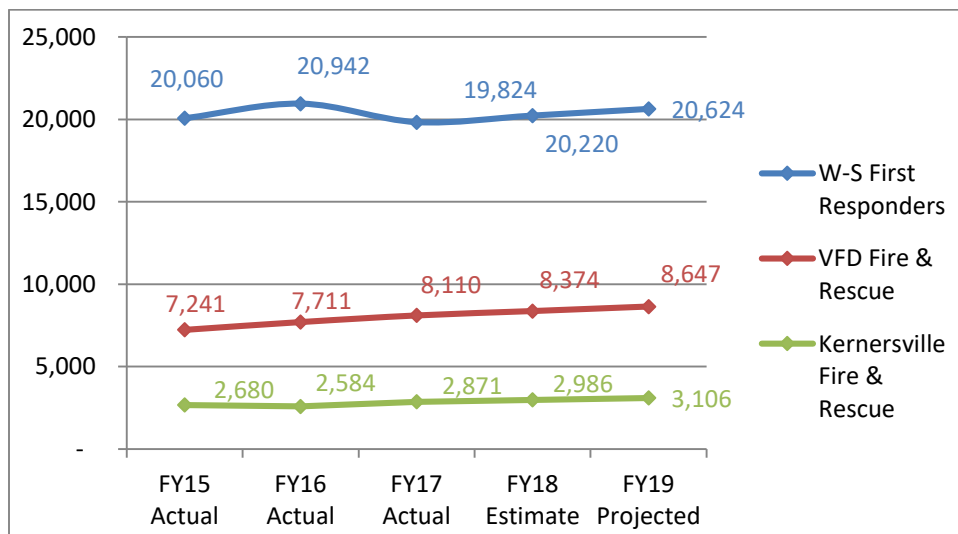
EMERGENCY SERVICES



Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service



Fire & Rescue Dispatches

EMERGENCY SERVICES

Budget Highlights: The Emergency Services FY19 Recommended Budget reflects a net County dollar decrease of \$42,188 or 0.6% below the FY18 Adopted Budget. While expenditures increase by \$658,099 (3.7%), revenues are projected to also increase by \$700,287 (6.5%). A portion of the increase in expenditures is offset by a decrease in expenditures in Behavioral Health as the MIH program is funded through County dollars allocated for behavioral health services. The requested budget includes three Alternate Service Level requests: 1) Six fire engineer positions to staff units 109/209; 2) two telecommunicator positions to facilitate County 911 Communications dispatching City of Winston-Salem Fire Department units; and 3) Funding for the Lewisville Dive Team.

PROGRAM SUMMARY

	FY 16-17	FY 17-18		Request	FY 18-19	
	Actual	Original	Estimate		Recommend	Adopted
Emergency Services Admin.	840,431	1,204,526	1,098,995	1,220,200	1,208,650	-
Fire Operations	2,362,665	2,308,229	2,629,022	2,931,141	2,367,534	-
9-1-1 Communications	2,108,957	2,129,062	1,972,614	2,211,179	2,039,843	-
EMS Operations	11,538,246	12,033,331	11,794,015	12,608,492	12,717,220	-
Total	<u>16,850,299</u>	<u>17,675,148</u>	<u>17,494,646</u>	<u>18,971,012</u>	<u>18,333,247</u>	-

EMERGENCY SERVICES

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	10,140,784	10,733,394	10,831,624	11,293,347	11,077,145	-
Other Employee Benefits	13,041	-	-	-	-	-
Employee Benefits	4,227,429	4,286,373	4,034,241	4,449,902	4,360,381	-
Total Personal Services	14,381,254	15,019,767	14,865,865	15,743,249	15,437,526	-
Operating Expenditures						
Professional Fees	79,055	52,972	90,972	121,003	117,003	-
					<i>Medical Director contract, random employee drug screens, pre-employment exams</i>	
Maintenance Service	149,555	149,394	159,845	181,930	175,842	-
					<i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors</i>	
Rent	46,288	55,000	55,750	55,750	55,750	-
					<i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System</i>	
Utility Services	13,613	13,500	13,500	14,445	14,445	-
					<i>Water/sewer service at all locations</i>	
Other Purchased Services	604,007	718,067	719,067	906,119	890,055	-
					<i>Insurance premiums, EMS billing contract</i>	
Training & Conference	41,451	60,604	55,760	67,120	66,620	-
					<i>Re-certification and training of staff, continuing education requirements</i>	
General Supplies	270,480	302,670	288,756	411,903	313,167	-
					<i>Small equipment, uniforms, janitorial supplies, office supplies</i>	
Energy	72,739	91,780	91,780	101,880	91,780	-
					<i>Electricity and natural gas at all facilities</i>	
Operating Supplies	599,818	677,474	629,981	681,359	680,559	-
					<i>Medical supplies, OSHA related supplies, CBRN regulators, EMD supplies</i>	
Other Operating Costs	102,831	231,120	222,320	205,725	204,525	-
					<i>Insurance claims, memberships & dues</i>	
Total Operating Expenditures	1,979,837	2,352,581	2,327,731	2,747,234	2,609,746	-
Capital Outlay	243,848	50,750	50,750	157,729	56,175	-
Payments T/O Agencies	245,360	252,050	250,300	322,800	229,800	-
					<i>Standby funds to volunteer departments</i>	
TOTAL EXPENDITURES	<u>16,850,299</u>	<u>17,675,148</u>	<u>17,494,646</u>	<u>18,971,012</u>	<u>18,333,247</u>	-
Cost-Sharing Expenses	811,306	911,906	896,537	900,401	900,401	-
REVENUES	<u>11,052,543</u>	<u>10,724,405</u>	<u>10,734,945</u>	<u>11,437,106</u>	<u>11,424,692</u>	-
POSITIONS (FT/PT)	240/14	224/13	224/13	234/13	226/13	

CYE: FY2019 Recommend. - Add 2 MIH Paramedics: 1 MIH Coordinator. 1 CAD Position moved to MIS

EMERGENCY SERVICES

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - Administration						
Personal Services						
Salaries & Wages	359,886	435,287	372,852	445,296	445,296	-
Other Employee Benefits	1,522	-	-	-	-	-
Employee Benefits	126,440	171,016	119,020	175,046	175,046	-
Total Personal Services	487,848	606,303	491,872	620,342	620,342	-
Operating Expenditures						
Professional Fees	15,795	26,000	26,000	26,000	26,000	-
		<i>Random employee drug screens; pre-employment exams; psychological exams</i>				
Maintenance Service	12,257	16,500	25,500	16,500	16,500	-
Rent	17,410	25,000	25,000	25,000	25,000	-
Utility Services	13,325	13,500	13,500	14,445	14,445	-
		<i>Water/sewer service at EMS facilities</i>				
Other Purchased Services	112,108	170,233	170,233	173,133	171,933	-
		<i>Insurance premiums, communication, contractual services; pagers, ISP lines at outlying EMS stations, etc.</i>				
Training & Conference	9,101	11,460	11,460	13,000	13,000	-
General Supplies	24,435	28,250	27,950	34,100	33,850	-
Energy	72,628	91,780	91,780	101,880	91,780	-
Operating Supplies	4,564	2,000	2,000	2,000	2,000	-
Other Operating Costs	70,960	213,500	213,700	193,800	193,800	-
		<i>Insurance claims for EMS related only, memberships & dues</i>				
Total Operating Expenditures	352,583	598,223	607,123	599,858	588,308	-
Total Expenditures	<u>840,431</u>	<u>1,204,526</u>	<u>1,098,995</u>	<u>1,220,200</u>	<u>1,208,650</u>	-
Cost-Sharing Expenses	160,271	184,568	175,890	175,371	175,371	-
REVENUES	<u>250,497</u>	<u>279,350</u>	<u>285,150</u>	<u>279,350</u>	<u>251,000</u>	-
POSITIONS (FT/PT)	5/0	5/0	5/0	5/0	5/0	

EMERGENCY SERVICES

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)						
Personal Services						
Salaries & Wages	7,232,498	7,613,695	7,555,404	7,834,138	7,963,441	-
Other employee benefits	6,250	-	-	-	-	-
Employee Benefits	2,996,626	2,986,375	2,833,580	3,025,435	3,085,324	-
Total Personal Services	10,235,374	10,600,070	10,388,984	10,859,573	11,048,765	-
Operating Expenditures						
Professional Fees	50,000	11,500	50,000	72,903	72,903	-
						<i>Medical Director contract, random drug testing, pre-hire physicals</i>
Maintenance Service	68,379	89,989	91,440	91,440	91,440	-
						<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>
Rent	28,878	30,000	30,750	30,750	30,750	-
						<i>Oxygen tank rental</i>
Utility Services	288	-	-	-	-	-
Other Purchased Services	281,875	320,534	319,534	499,500	484,636	-
						<i>EMS billing contract, insurance premiums, collection services, billing software maintenance</i>
Training & Conference	16,235	30,824	26,000	32,800	35,300	-
						<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>
General Supplies	167,837	184,370	168,756	185,767	185,267	-
						<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>
Energy	111	-	-	-	-	-
						<i>Electricity, natural gas at EMS buildings</i>
Operating Supplies	576,837	654,724	607,231	654,434	656,434	-
						<i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i>
Other Operating Costs	332	2,120	2,120	2,125	2,525	-
						<i>Insurance premiums, memberships & dues</i>
Total Operating Exps.	1,190,772	1,324,061	1,295,831	1,569,719	1,559,255	-
Capital Outlay	2,900	-	-	70,000	-	-
Payments T/O Agencies	109,200	109,200	109,200	109,200	109,200	-
TOTAL EXPENDITURES	<u>11,538,246</u>	<u>12,033,331</u>	<u>11,794,015</u>	<u>12,608,492</u>	<u>12,717,220</u>	-
Cost-Sharing Expenses	556,376	621,963	615,272	619,660	619,660	-
REVENUES	<u>10,315,068</u>	<u>10,000,703</u>	<u>10,004,443</u>	<u>10,719,893</u>	<u>10,723,629</u>	-
POSITIONS (FT/PT)	154/8	162/8	162/8	165/8	165/8	
	<i>FY19 recommend includes 2 FT MIH paramedic positions and 1 FT MIH Coordinator Position</i>					

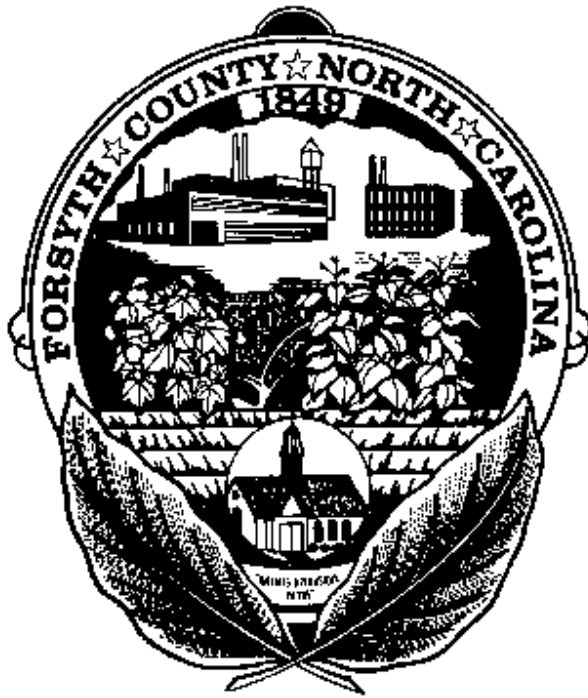
EMERGENCY SERVICES

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<i>EMS Standby</i>						
Beeson Cross Rds Vol Fire	5,400	5,400	5,400	5,400	5,400	-
Belews Creek Vol Fire/Rescue	5,400	5,400	5,400	5,400	5,400	-
City View Vol Fire/Rescue	5,400	5,400	5,400	5,400	5,400	-
Clemmons Vol Fire/Rescue	5,400	5,400	5,400	5,400	5,400	-
Griffith Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
Gumtree Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
Horneytown Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
King of Forsyth Co. Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
Lewisville Vol/Fire Rescue	10,400	10,400	10,400	10,400	10,400	-
Mineral Springs Vol Fire	7,200	7,200	7,200	7,200	7,200	-
Old Richmond Vol Fire/Rescue	8,600	8,600	8,600	8,600	8,600	-
Piney Grove Vol Fire	3,600	3,600	3,600	3,600	3,600	-
Rural Hall Vol Fire/Rescue	8,600	8,600	8,600	8,600	8,600	-
Salem Chapel Vol Fire/Rescue	3,600	3,600	3,600	3,600	3,600	-
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	10,400	10,400	10,400	10,400	10,400	-
TOTAL EXPENDITURES	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	<u>109,200</u>	-

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<i>Fire Protection Standby</i>						
Beeson Cross Rds Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Belews Creek Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
City View Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Clemmons Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Griffith Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Gumtree Vol Fire/Rescue	3,750	3,750	3,750	3,750	3,750	-
Horneytown Vol Fire/Rescue	5,700	5,700	5,700	5,700	5,700	-
King of Forsyth Co Vol Fire/Rescue	1,150	1,150	1,150	1,150	1,150	-
Lewisville Vol Fire/Rescue	7,000	27,500	27,500	100,000	7,000	-
Mineral Springs Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Walkertown Vol. Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Old Richmond Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Piney Grove Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Salem Chapel Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Rural Hall Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Talley's Crossing Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Union Cross Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Vienna Vol Fire	7,000	12,000	12,000	12,000	12,000	-
Forbush Vol Fire	1,750	1,750	-	-	-	-
TOTAL EXPENDITURES	<u>117,350</u>	<u>142,850</u>	<u>141,100</u>	<u>213,600</u>	<u>120,600</u>	-

EMERGENCY SERVICES

	FY 16-17 Actual	FY 17-18 Original Estimate		Request	FY 18-19 Recommend Adopted	
EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)						
<i>Personal Services</i>						
Salaries & Wages	1,399,523	1,366,651	1,681,858	1,654,273	1,427,312	-
Other employee benefits	3,250	-	-	-	-	-
Employee Benefits	616,099	592,933	607,789	705,284	607,666	-
Total Personal Services	2,018,872	1,959,584	2,289,647	2,359,557	2,034,978	-
<i>Operating Expenditures</i>						
Professional Fees	13,260	15,472	14,972	22,100	18,100	-
Maintenance Service	23,357	26,503	26,503	32,588	26,500	-
						<i>Annual comprehensive medical exams for suppression & prevention employees</i>
						<i>Maintenance on SCBA tanks, gas detectors, other equipment</i>
Other Purchased Services	14,332	14,150	14,150	14,186	14,186	-
						<i>Insurance premiums for Fire-related employees</i>
Training & Conference	10,132	10,320	10,300	13,320	10,320	-
						<i>Fire Inspector & suppression employee re-certifications and continuing education requirements</i>
General Supplies	56,285	60,100	62,100	161,086	64,100	-
						<i>Replacement of SCBA tanks, gas detectors, office supplies, uniforms</i>
Operating Supplies	15,764	17,000	17,000	21,175	18,375	-
						<i>CBRN regulators, suppression gloves, hoods, masks, etc. Replace gas detector sensors</i>
Other Operating Costs	27,799	11,500	2,500	5,800	4,200	-
						<i>Insurance claims for fire related claims, memberships & dues</i>
Total Operating Exps.	160,929	155,045	147,525	270,255	155,781	-
Payments T/O Agencies	136,160	142,850	141,100	213,600	120,600	-
						<i>Standby funds for VFDs</i>
Capital Outlay	46,704	50,750	50,750	87,729	56,175	-
TOTAL EXPENDITURES	<u>2,362,665</u>	<u>2,308,229</u>	<u>2,629,022</u>	<u>2,931,141</u>	<u>2,367,534</u>	-
Cost-Sharing Expenses	80,144	90,519	90,519	90,070	90,070	-
REVENUES	<u>486,978</u>	<u>444,352</u>	<u>445,352</u>	<u>437,863</u>	<u>450,063</u>	-
POSITIONS (FT/PT)	27/0	27/0	27/0	33/0	27/0	



COURT SERVICES

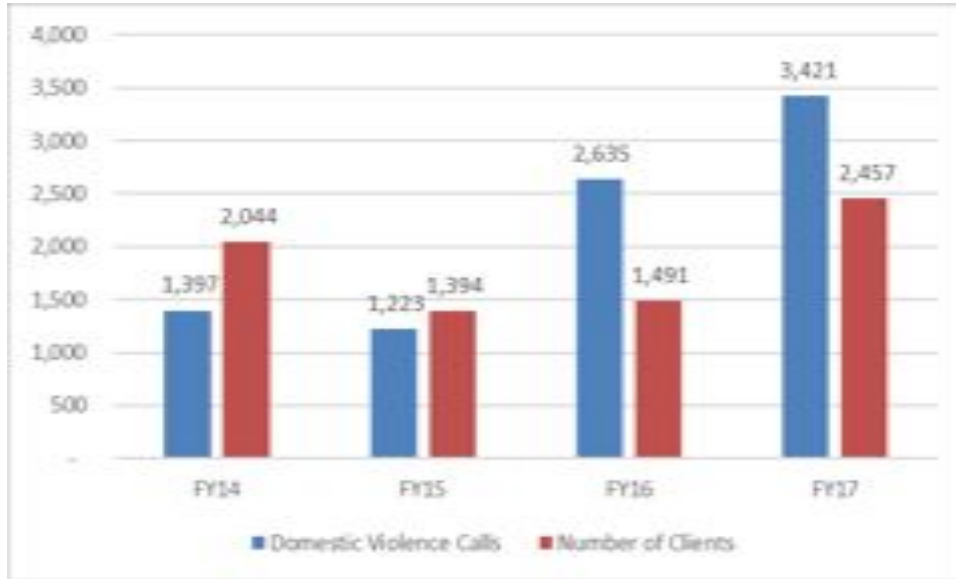
Mission: To provide services enhancing judicial administrative functions in Forsyth County.

Program Descriptions:

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

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

Key Performance Measures:



Domestic Violence Statistics for Forsyth County

Budget Highlights: The FY19 Recommended Budget represents a \$29,918 increase in net County dollars over the FY18 Adopted Budget. Net County Dollars are increasing as revenues are not increasing as much as expenditures. Court Services includes contract funding for all of the positions for the Safe of Seven program and the Deferred Payment Coordinator. These contracts are increasing year-over-year as personal services accounts for most of the cost and there has been very little turnover among these positions. Additionally, the contracts require the County to budget the full cost of the contract plus ten percent to account for potential increases from the State after the County budget is adopted.

A study of Court Services was completed in FY18 and there were four recommendations including two related to direct management of Court Services including shifting local funding to better support the program through the elimination of County funding for positions typically funded by the State and consolidating the department under the Deputy County Manager for Human Services to improve coordination of other County resources in DSS and Public Health. Additionally, work is continuing in exploring the necessary steps to bring Safe on Seven more in line with the national Family Justice Center model.

There are two Alternate Service Level requests in Court Services – a request from Family Services to offset their administrative costs related to Safe on Seven and a request for two Legal Assistants to assist with First Appearances before detainees appear before a judge. These are discussed in the Alternate Service Level in the appendices and are not included in the Recommended Budget.

PROGRAM SUMMARY

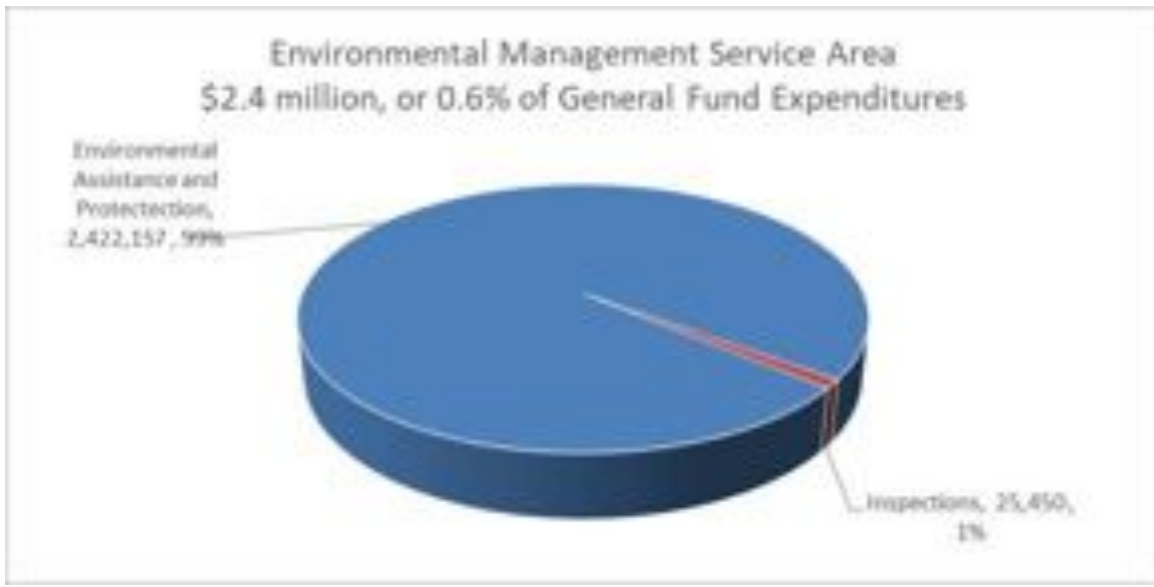
	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Deferred Payment	55,795	64,325	45,759	192,201	66,201	-
Safe on Seven	419,448	479,039	446,768	531,861	511,861	-
Total	<u>475,243</u>	<u>543,364</u>	<u>492,527</u>	<u>724,062</u>	<u>578,062</u>	<u>-</u>

COURT SERVICES

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES						
<i>Operating Expenditures</i>						
Other Purchased Services	474,165	540,764	491,127	701,462	575,462	-
Training & Conference	800	2,000	1,000	2,000	2,000	-
General Supplies	278	600	400	600	600	-
Payments to Other Agencies	-	-	-	20,000	-	-
Total Operating Exps.	475,243	543,364	492,527	724,062	578,062	-
TOTAL EXPENDITURES	<u>475,243</u>	<u>543,364</u>	<u>492,527</u>	<u>724,062</u>	<u>578,062</u>	<u>-</u>
Cost-Sharing Expenses	19,079	39,100	15,500	16,004	16,004	-
REVENUES						
City of Winston-Salem	90,000	45,000	45,000	45,000	45,000	-
Safe on Seven - GCC	67,346	108,563	108,563	113,343	113,343	-
TOTAL REVENUES	<u>157,346</u>	<u>153,563</u>	<u>153,563</u>	<u>158,343</u>	<u>158,343</u>	<u>-</u>
County Dollars	317,897	389,801	338,964	565,719	419,719	-



ENVIRONMENTAL MANAGEMENT SERVICE AREA



Operating Goals & Objectives:

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

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

ENVIRONMENTAL ASSISTANCE AND PROTECTION

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

Goals:

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

Program Descriptions:

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

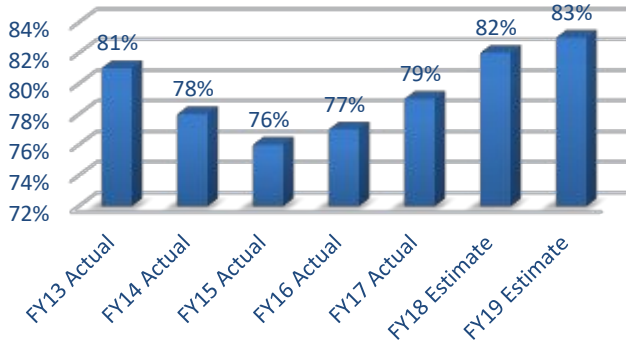
Solid Waste and Other Programs - performs inspections and maintains asbestos management plans for County facilities, administers asbestos regulatory program, responds to solid waste complaints, requires clean-up of illegal dump sites, inspects private landfills, administers franchise ordinances governing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

Current Initiatives:

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

ENVIRONMENTAL ASSISTANCE AND PROTECTION

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



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

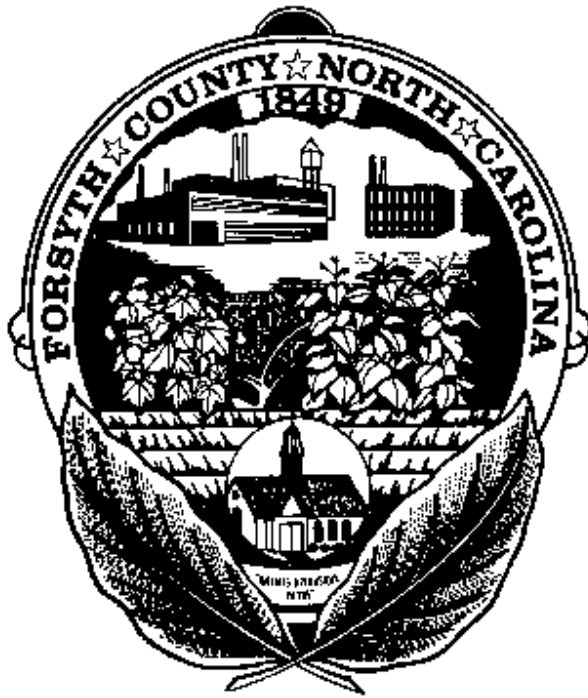
PROGRAM SUMMARY

	FY 16-17		FY 17-18		FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
Air Quality Control	1,837,209	1,874,067	1,810,967	2,011,746	1,934,774	-
Solid Waste & Other Progs.	459,673	455,156	514,741	511,713	487,383	-
Total	<u>2,296,882</u>	<u>2,329,223</u>	<u>2,325,708</u>	<u>2,523,459</u>	<u>2,422,157</u>	<u>-</u>

Budget Highlights: The EAP FY19 Recommended Budget reflects a net County dollar increase of \$102,238, or 7.4% over the FY18 Adopted Budget. Drivers of this budget include increased personal service costs, revenue losses in Licenses and Permits, and impacts from adding a new compactor and staffing to the Hanes Mill Road Convenience Site.

ENVIRONMENTAL ASSISTANCE AND PROTECTION

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,347,358	1,411,327	1,375,152	1,498,142	1,462,152	-
Other Employee Benefits	5,128	1,679	1,356	1,679	1,679	-
					<i>Cell phone stipend</i>	
Employee Benefits	561,087	555,479	560,102	592,510	578,153	-
Total Personal Services	1,913,573	1,968,485	1,936,610	2,092,331	2,041,984	-
Operating Expenditures						
Professional Fees	812	2,750	1,115	2,750	1,710	-
					<i>Laboratory & medical fees</i>	
Maintenance Service	4,161	8,727	13,185	8,727	7,620	-
					<i>Equipment maintenance</i>	
Rent	1,542	1,400	770	1,400	1,400	-
					<i>Compressed gas cylinder rentals</i>	
Other Purchased Services	35,779	29,684	36,349	29,825	29,075	-
					<i>Insurance premiums, public notice advertising, phone lines @ monitoring sites</i>	
Training & Conference	15,442	26,031	25,856	30,028	30,028	-
General Supplies	35,468	22,200	16,887	22,418	20,925	-
					<i>Office supplies, postage, small equipment & repair supplies</i>	
Energy	6,216	9,350	6,935	11,150	11,150	-
					<i>Electricity</i>	
Operating Supplies	11,535	13,040	13,242	19,250	18,250	-
					<i>Operating supplies</i>	
Inventory Purchases	280	530	280	530	530	-
					<i>Radon kits</i>	
Other Operating Costs	6,214	15,606	17,426	17,100	11,600	-
					<i>Insurance claims, memberships & dues</i>	
Total Operating Exps.	117,449	129,318	132,045	143,178	132,288	-
Capital Outlay	75,801	30,000	49,653	40,000	23,200	-
					<i>Replacement monitors, analyzers and calibrators</i>	
Payment T/O Agencies	190,059	201,420	207,400	247,950	224,685	-
					<i>City of Winston-Salem: Recycling at 3 drop-sites and Schools</i>	
TOTAL EXPENDITURES	2,296,882	2,329,223	2,325,708	2,523,459	2,422,157	-
Cost-Sharing Expenses	73,868	61,476	67,576	70,162	70,162	-
Contra-Expenses	(11,968)	(22,330)	(4,430)	(12,257)	(12,257)	-
REVENUES	975,831	947,030	888,435	936,726	937,726	-
Positions (FT/PT)	24/1	24/1	24/1	25/1	24/1	



INSPECTIONS

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

Program Descriptions:

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

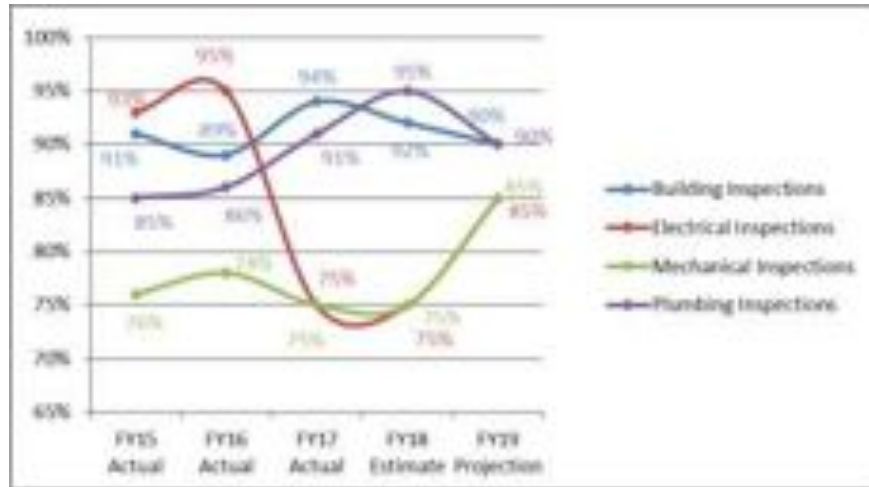
Zoning Enforcement - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure that

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

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

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

Performance Measures:



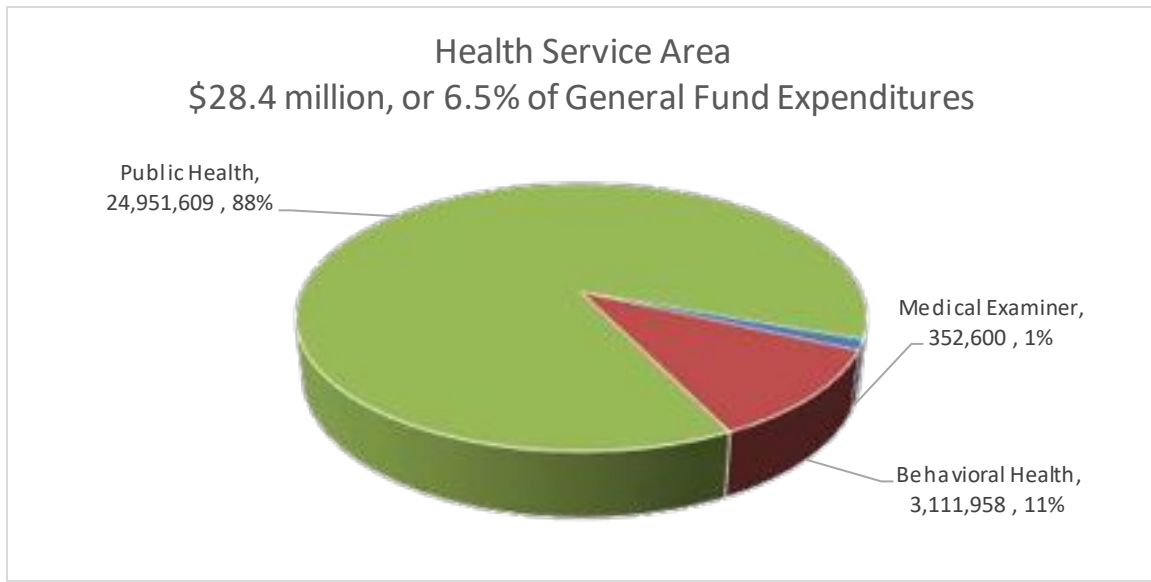
Percentage of Inspections Completed within 1 Day of Request

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	
Administration	2,052	3,100	1,685	3,100	3,100	-
Zoning Enforcement	297,328	291,490	286,700	352,320	352,320	-
Erosion Control	65,066	106,360	77,710	106,820	106,820	-
Construction Control	(332,868)	(77,760)	(272,020)	(436,790)	(436,790)	-
Total County Share	<u>31,578</u>	<u>323,190</u>	<u>94,075</u>	<u>25,450</u>	<u>25,450</u>	<u>-</u>

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

HEALTH SERVICE AREA



Operating Goals & Objectives:

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

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

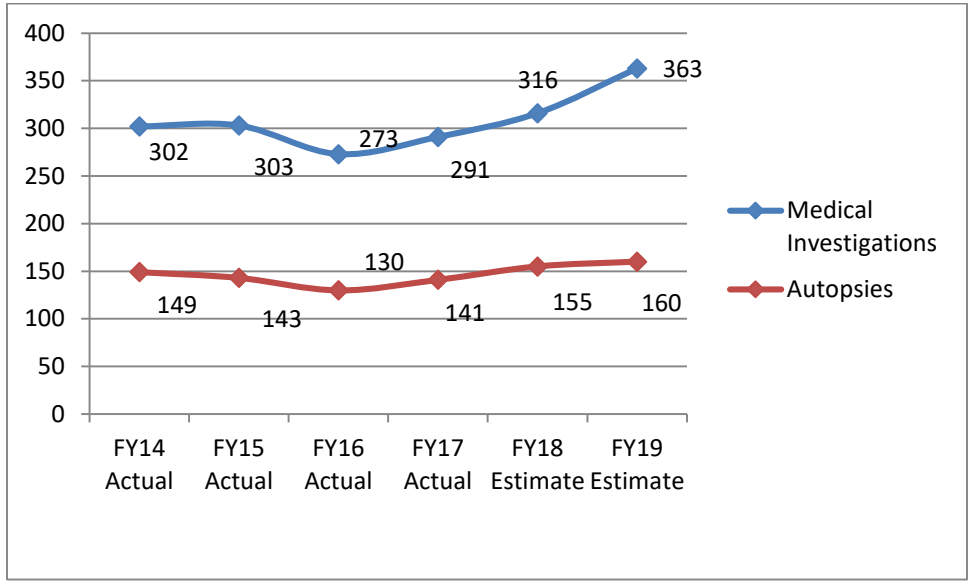
MEDICAL EXAMINER

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

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

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

Key Performance Measures:



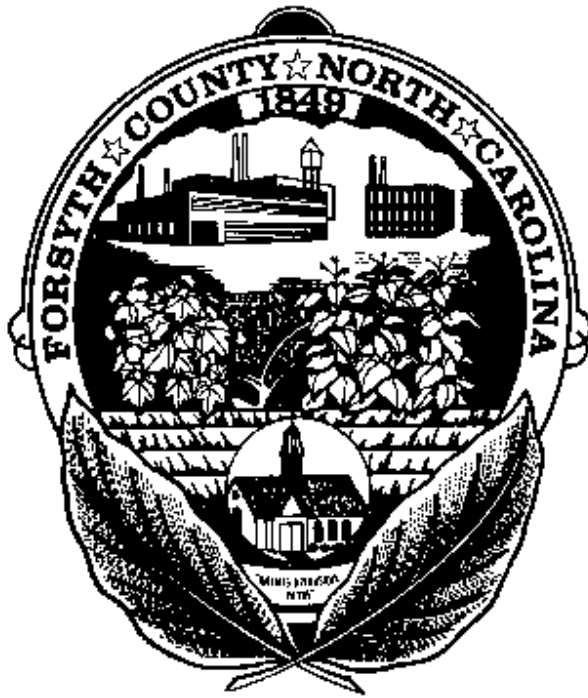
Budget Highlights: Per State of North Carolina legislation, the current fee for medical investigations is \$200 and the fee for autopsies is \$1,750 per case. Budget projections for these areas are based off five-year averages.

PROGRAM SUMMARY

	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Estimate	FY 18-19 Request	FY 18-19 Recommend	FY 18-19 Adopted
Medical Fees	70,600	60,000	57,800	72,600	72,600	-
Autopsies	295,700	262,500	166,250	280,000	280,000	-
Total	<u>366,300</u>	<u>322,500</u>	<u>224,050</u>	<u>352,600</u>	<u>352,600</u>	<u>-</u>

EXPENDITURES

	FY 16-17 Actual	FY 17-18 Original	FY 17-18 Estimate	FY 18-19 Request	FY 18-19 Recommend	FY 18-19 Adopted
Operating Expenditures						
Professional Fees	366,300	322,500	224,050	352,600	352,600	-
TOTAL EXPENDITURES	<u>366,300</u>	<u>322,500</u>	<u>224,050</u>	<u>352,600</u>	<u>352,600</u>	<u>-</u>



BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

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

Goals:

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

Program Description:

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

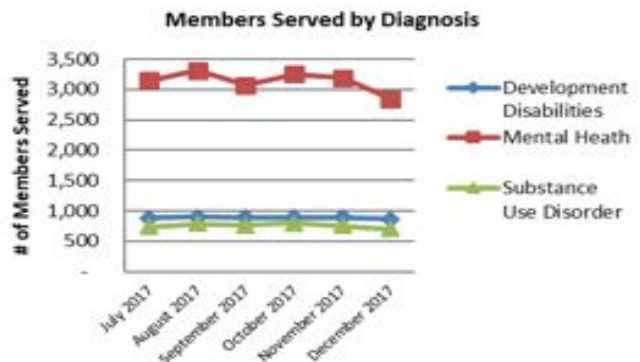
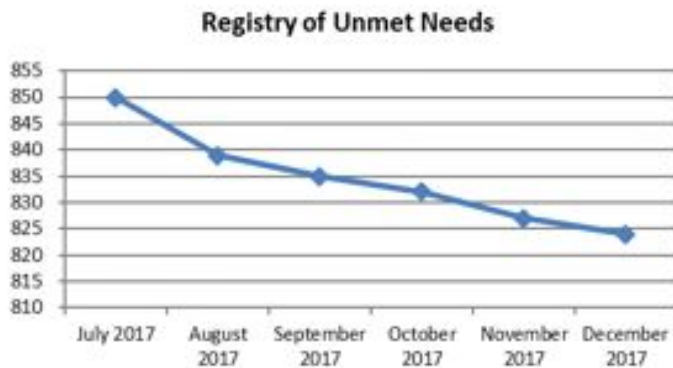
therapies and medication management, Medicaid Enhanced Services, residential care, respite, substance abuse detoxification and treatment, partial hospitalization and inpatient care. Services are provided to individuals aged 3 and above with mental health, intellectual/developmental disabilities and/or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

Current Initiatives:

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

Performance Measures: (Cardinal Innovations would only provide Dashboard Information July - December 2017)

Data may be duplicated cases



Budget Highlights: Forsyth County and Cardinal Innovations Healthcare entered into a Memorandum of Understanding that recognizes the County's previous funding allocation for the direct provision of mental health, substance use, and developmental disability services within the County to be \$4,026,677. For FY19, Forsyth County's allocation of \$4,026,677 is as follows: a) direct to Cardinal - \$1,542,425 for direct service provision and b) County-managed funds - \$2,484,252.

In FY18, the Stepping Up Initiative received \$70,918 through grants from KBR Trust, the Winston-Salem Foundation, and special gifts reducing the reliance of County funds. In FY19, the program will receive a second year \$25,000 community grant from the Winston-Salem Foundation.

Programs and projects to be managed by the County include: a) the County's Mobile Integrated Healthcare (Paramedicine) program; b) Stepping Up Initiative; c) DSS efforts - child/adult emergency placements and court -ordered & multi-disciplinary evaluations; d) service contracts with the Mental Health Association, Financial Pathways, Greentree Peer Center, NAMI Northwest, and Urban League; e) a contract with MOJI Coffee (a nonprofit that employs developmentally delayed individuals); f) funds for a local opioid response; g) a Post Incarceration Pilot Project with the Law Enforcement Detention Center; h) a Faith Health Chaplaincy Program; i) funds for behavioral health drugs; j) a Long-term Residential Treatment Facility incentive; and k) operating support of the Highland Avenue Crisis Center. Mobile Integrated Health expenditures are reflected in the Emergency Services department and Stepping Up expenditures are in the Public Health department necessitating the negatives reflected on the next page.

BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
Cardinal Managed Services	1,948,784	1,516,851	1,542,251	1,542,425	1,542,425	-
County Initiatives	-	1,414,529	559,480	1,542,533	1,447,033	-
Mobile Integrated Health (in Emerg Svcs)	209,846	425,382	570,000	657,174	657,174	-
Stepping Up Initiative (in Public Health)	-	269,915	118,080	284,545	255,045	-
Reserve - Crisis Center Operations	-	400,000	-	-	125,000	-
Unallocated Reserves	1,868,047	-	1,236,866	-	-	-
Total	<u>4,026,677</u>	<u>4,026,677</u>	<u>4,026,677</u>	<u>4,026,677</u>	<u>4,026,677</u>	<u>-</u>

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
EXPENDITURES						
Cardinal Innovations - Services	1,948,784	1,516,851	1,542,251	1,542,425	1,542,425	-
County Managed Initiatives	-	1,095,080	559,480	1,542,533	1,447,033	-
<i>Coalition for Drug Abuse</i>	-	60,000	60,000	60,000	-	-
<i>Financial Pathways</i>	-	30,000	30,000	60,000	30,000	-
<i>Green Tree Peer Center</i>	-	30,000	40,200	62,000	30,000	-
<i>Mental Health Assoc of Forsyth</i>	-	20,000	20,000	20,000	20,000	-
<i>MOJI Coffee</i>	-	-	-	62,500	62,500	-
<i>NAMI Northwest</i>	-	-	9,600	6,000	6,000	-
<i>Urban League</i>	-	25,000	25,000	25,000	25,000	-
<i>Advisory Committees</i>	-	30,000	-	-	-	-
<i>Behavioral Health Drugs</i>	-	500,000	150,000	505,020	280,808	-
<i>DSS APS Placements</i>	-	65,000	35,000	35,000	35,000	-
<i>DSS CPS Placements</i>	-	150,080	150,080	150,000	350,000	-
<i>DSS Court-ordered Evaluations</i>	-	30,000	-	-	-	-
<i>Labs</i>	-	5,000	-	-	-	-
<i>Pharmacy Assistance Program</i>	-	100,000	39,600	-	-	-
<i>Local Opioid Response</i>	-	50,000	-	50,000	100,000	-
<i>LEDC Post Incarceration Pilot Project</i>	-	-	-	249,513	202,500	-
<i>Faith Health Chaplaincy Program</i>	-	-	-	151,500	75,000	-
<i>Long-term Res Treatment Facility Incentive</i>	-	-	-	-	230,225	-
<i>Dr. Palmer Edwards</i>	-	-	-	106,000	-	-
Funds held in Reserve	1,868,047	719,449	1,236,866	-	125,000	-
<i>Reserve - Crisis Ctr Operations</i>	-	400,000	-	-	125,000	-
<i>Reserve - MH/IDD/SU Projects</i>	1,868,047	319,449	1,236,866	-	-	-
Total Expenditures	<u>3,816,831</u>	<u>3,331,380</u>	<u>3,338,597</u>	<u>3,084,958</u>	<u>3,114,458</u>	<u>-</u>

ALLOCATION

Forsyth County Behavioral Health Allocation	4,026,677	4,026,677	4,026,677	4,026,677	4,026,677	-
<i>In Emergency Services</i>	(209,846)	(425,382)	(570,000)	(657,174)	(657,174)	-
<i>In Public Health</i>	-	(269,915)	(118,080)	(284,545)	(255,045)	-
Total Allocation	<u>3,816,831</u>	<u>3,331,380</u>	<u>3,338,597</u>	<u>3,084,958</u>	<u>3,114,458</u>	<u>-</u>

PUBLIC HEALTH

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

Goals:

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

Program Descriptions:

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

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

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

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

Performance Measures:

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

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

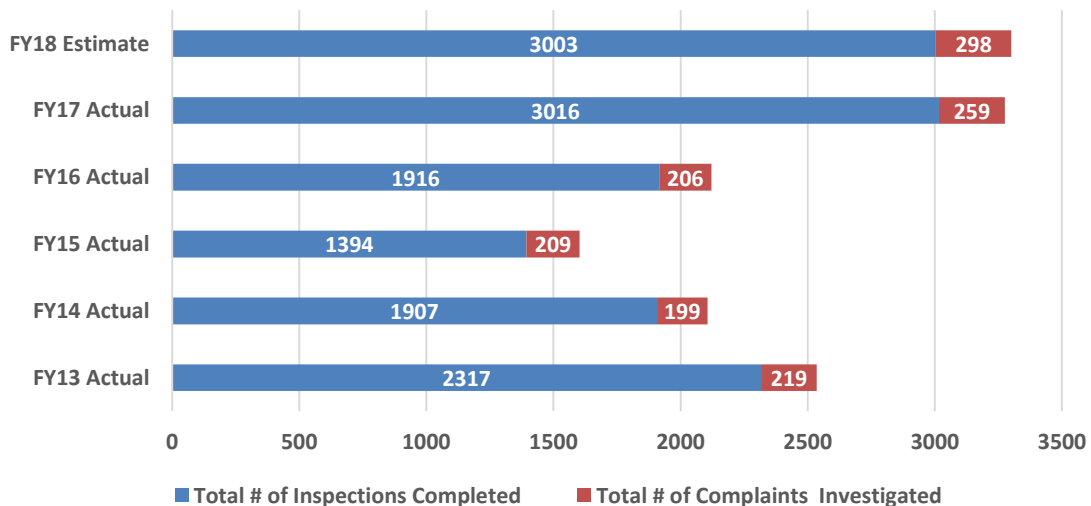
Pharmacy - provides pharmacy services to Mental Health, Public Health, and other County departments.

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

Current Initiatives:

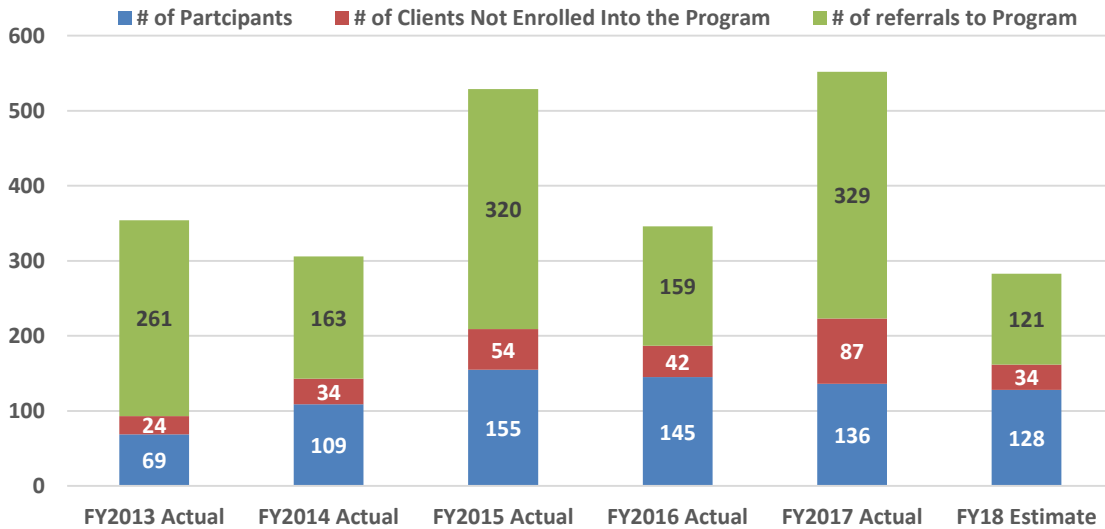
- Conduct a community wide health fair that addresses maternal health, infant mortality, and child health and continue to advance collaboration efforts to address infant mortality.
- Conduct four WS/FC school sealant projects.
- Achieve or exceed an average of 70% compliance with the frequency rate of all inspections over a three-year period.
- All clinic providers will perform, on average, eight exams per day. (Note: These are full exams and does not include all patients receiving care daily in the clinics.)

Food & Lodging Inspections

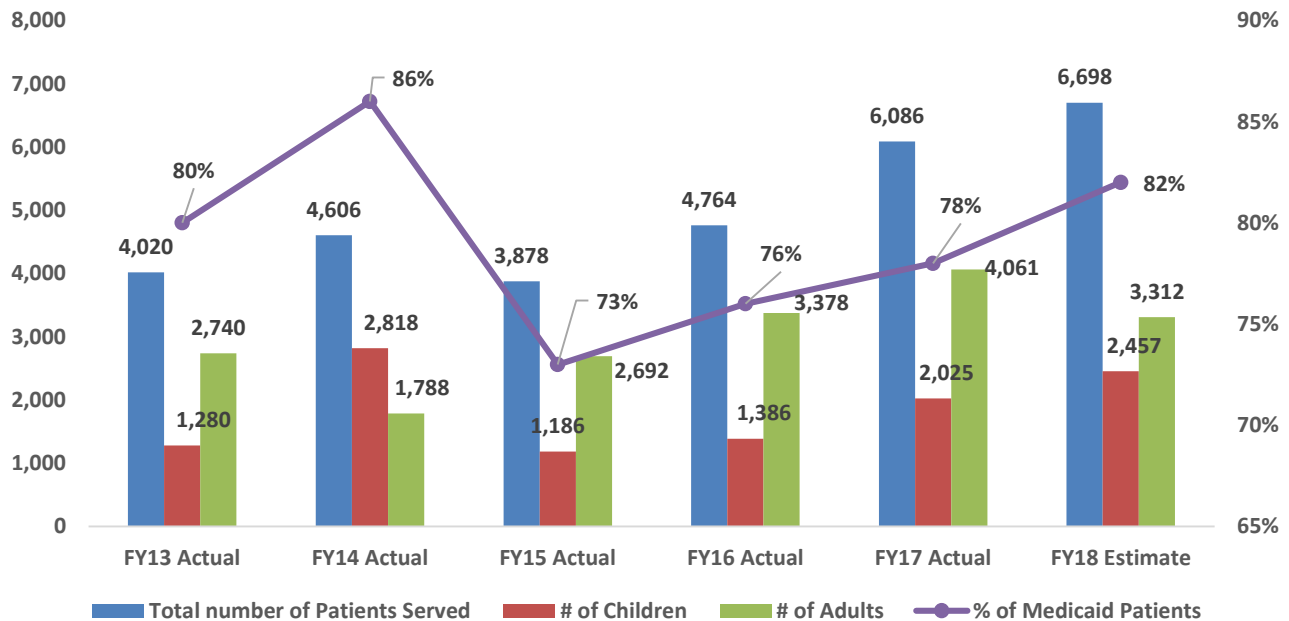


PUBLIC HEALTH

Nurse Family Partnership



Cleveland Ave Dental Clinic



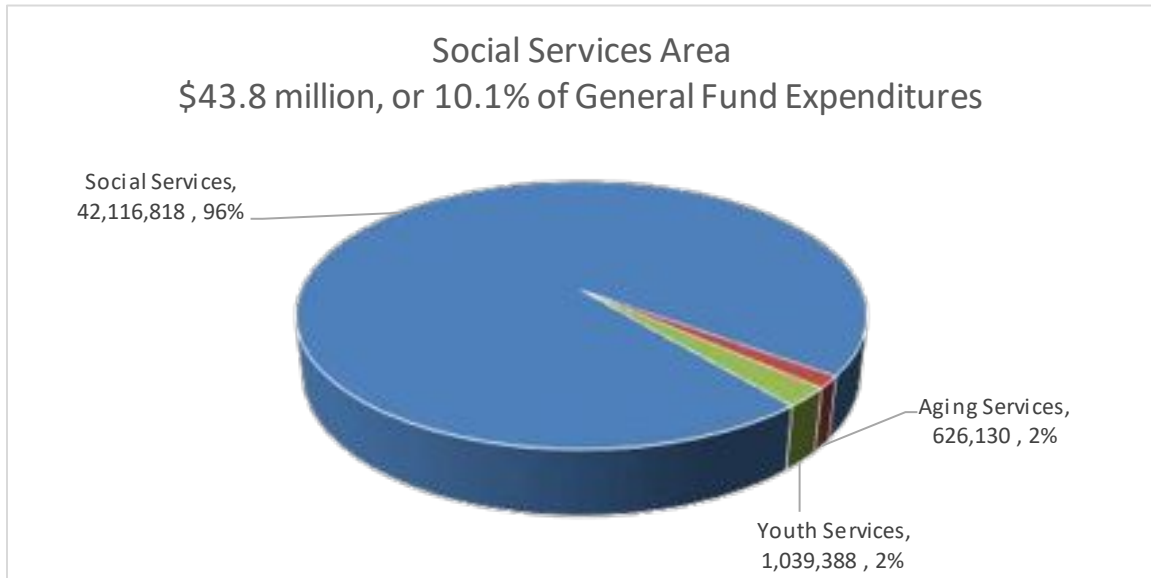
Budget Highlights: The FY19 Recommended Budget reflects a net County dollar increase of \$261,237, or 2.1% over the FY18 Adopted Budget. \$247,909 of the increase can be attributed to annualized salary and fringe benefit increases. The majority of the remaining recommended increase lies in Medical Supplies, Operating Supplies, mandatory Training and Conference expenses, Advertising, Small Equipment purchases, and Equipment. For some Public Health programs, there is a State consolidated agreement which outlines how much the County can anticipate receiving by providing certain services. For FY19, the County can expect to receive \$4,562,484 in State funding for several Public Health programs. Additionally, Public Health operates under a Maintenance of Effort requirement based on NCGS 130A-4.1. For FY19, Public Health’s Maintenance of Effort (MOE) is \$1,153,801 - up slightly from the FY18 MOE of \$1,141,559. The MOE is annually adjusted.

PUBLIC HEALTH

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	
Administration	1,888,331	2,568,713	1,860,719	2,545,371	2,477,030	-
Lab Services	550,306	594,538	585,785	646,289	636,879	-
Environmental Health	2,295,372	2,781,349	2,373,214	3,193,817	2,887,985	-
Personal Health & Nursing	10,425,262	12,155,918	10,799,905	14,191,897	12,468,293	-
WIC	2,108,880	2,054,877	2,116,994	2,175,529	2,170,876	-
Pharmacy	3,009,924	3,014,686	3,738,479	3,937,269	3,134,319	-
Dental Clinic	991,644	1,165,729	852,971	1,260,695	1,176,227	-
Total	<u>21,269,719</u>	<u>24,335,810</u>	<u>22,328,067</u>	<u>27,950,867</u>	<u>24,951,609</u>	<u>-</u>
	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	11,197,649	13,019,090	11,607,930	14,291,936	12,908,341	-
Other Employee Comp.	27,783	3,800	1,824	312	312	-
Employee Benefits	4,602,700	5,011,486	4,504,938	5,579,904	5,374,032	-
Board Compensation	1,870	2,700	1,760	2,700	2,300	-
Total Personal Services	<u>15,830,002</u>	<u>18,037,076</u>	<u>16,116,452</u>	<u>19,874,852</u>	<u>18,284,985</u>	<u>-</u>
Operating Expenditures						
Professional Fees	637,137	700,589	752,563	832,828	780,253	-
				<i>Temporary Help, lab fees, medical fees</i>		
Maintenance Service	47,874	87,008	71,590	111,446	81,358	-
Rent	66,201	85,322	77,906	85,322	85,322	-
				<i>Equipment rental, space rental for Administration & Dental Clinic</i>		
Utility Services	8,070	8,120	6,902	8,685	8,685	-
					<i>Water & sewer</i>	
Other Purchased Services	586,088	611,740	486,750	870,164	743,256	-
					<i>Advertising, printing, telephone, insurance premiums, contracts</i>	
Training & Conference	138,312	195,912	119,089	322,070	228,099	-
					<i>Travel and personal mileage</i>	
General Supplies	155,642	182,843	114,355	331,380	273,940	-
					<i>General supplies, small equipment, books & subscriptions, office supplies, postage</i>	
Energy	75,734	86,365	62,146	88,888	86,782	-
					<i>Electricity and natural gas</i>	
Operating Supplies	1,119,357	1,184,869	1,189,545	1,609,305	1,465,221	-
					<i>Software, audio visual supplies, medical supplies, other operating supplies</i>	
Inventory Purchases	2,547,728	2,500,000	3,162,923	3,300,000	2,500,000	-
					<i>Pharmacy inventory</i>	
Other Operating Costs	49,481	392,966	167,846	381,365	375,708	-
					<i>Memberships & dues, insurance claims</i>	
Total Operating Exps.	<u>5,431,624</u>	<u>6,035,734</u>	<u>6,211,615</u>	<u>7,941,453</u>	<u>6,628,624</u>	<u>-</u>
Contingency	-	225,000	-	-	-	-
					<i>Reserve for Stepping up Initiative - behavioral health dollars</i>	
Capital Outlay	8,093	38,000	-	134,562	38,000	-
TOTAL EXPENDITURES	<u>21,269,719</u>	<u>24,335,810</u>	<u>22,328,067</u>	<u>27,950,867</u>	<u>24,951,609</u>	<u>-</u>
Cost-Sharing Expenses	531,529	632,052	80,226	621,650	597,436	-
Contra-Expenses	(166,653)	(160,000)	(160,000)	(160,000)	(160,000)	-
REVENUES	<u>11,197,888</u>	<u>11,787,715</u>	<u>14,263,105</u>	<u>12,142,277</u>	<u>12,142,277</u>	<u>-</u>
POSITIONS (FT/PT)	261/11	264/15	264/16	286/16	264/16	-

SOCIAL SERVICES SERVICE AREA



Operating Goals & Objectives:

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

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

SOCIAL SERVICES

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

Goals:

Economic Services/Income Support

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

Family and Children’s Services

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

Adult Services:

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

Program Descriptions:

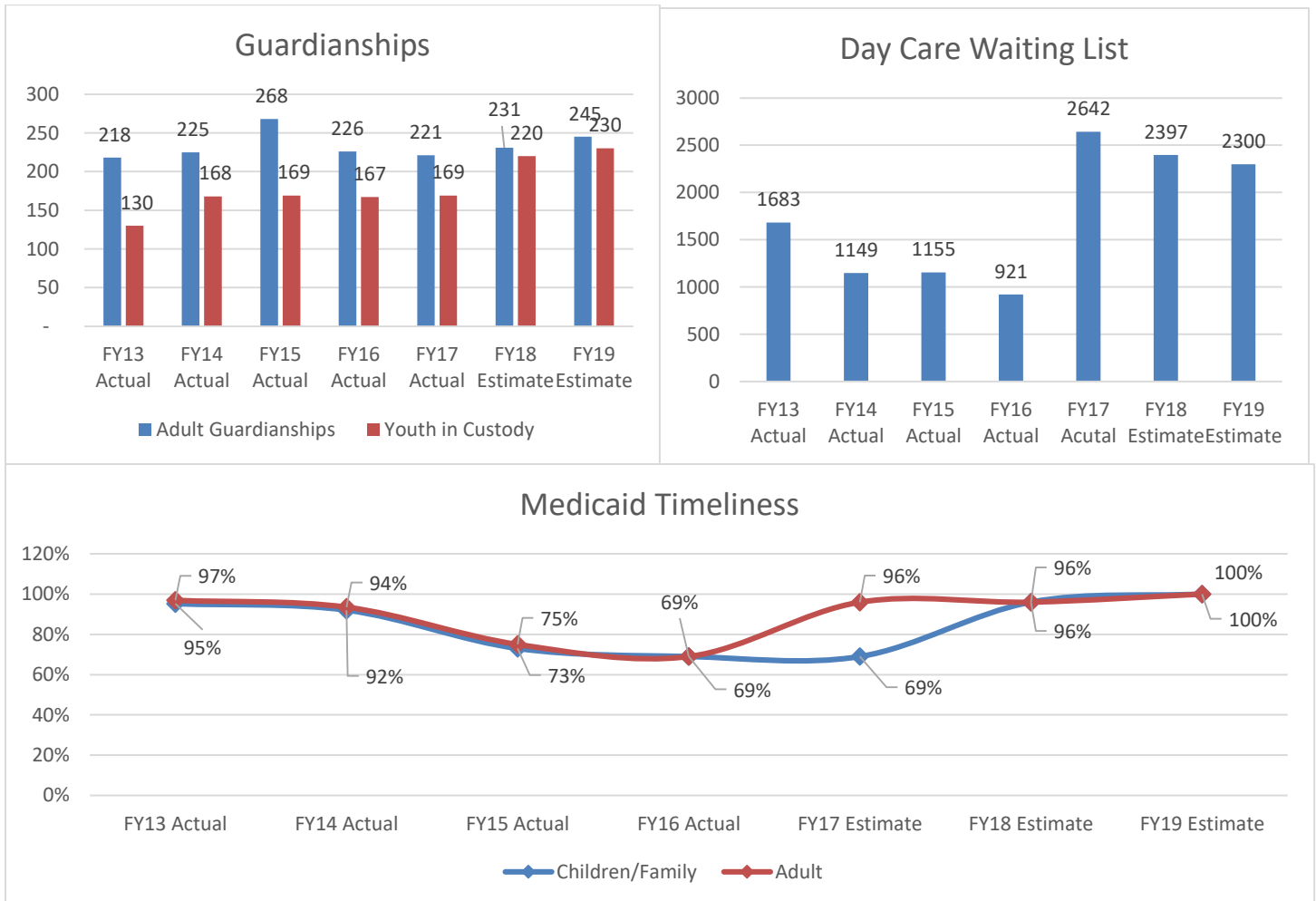
Income Support - provides food benefits; day care subsidies; Work First cash assistance

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

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

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

Performance Measures:



SOCIAL SERVICES

Budget Highlights: For FY19, the Recommended Continuation Budget for Social Services reflects a net County dollar increase of \$883,635 or 5.7% over the FY18 Adopted Budget. In FY18, the State took over direct vendor payments for childcare subsidies which reduce both the expenditure and revenue sides as these dollars were previous pass through funds. The Recommended Expenditure budget reflects a decrease of \$3,287,335 or 7.2%; however, removing the \$3,339,171 for daycare subsidies reflects a true increase in expenditures of \$51,836. All categories of expenditures are decreasing with the exception of Personal Services which reflects an increase of \$912,907 or 3.1% over FY18 Adopted expenditures. This is a result of annualized performance increases and a projected increase in employee benefits.

The FY19 Recommended Revenue budget reflects a decrease of \$4,170,970 or 14.0% from the FY18 Adopted Revenue budget. Of the decrease, \$3,339,171 is related to pass through daycare subsidies no longer flowing through the County's budget. For the first time, staff used the NCDHHS-provided Budget Template to more accurately estimate revenues. Revenue is difficult to project for DSS because staff daysheet coding is paramount to which programs are reimbursed and the percentage received. DSS will begin using a new daysheet Coding system that hopefully will provide management with tools to better assess where employees are coding their time and the accuracy of the coding.

During FY18, DSS leadership reviewed existing vacancies and made adjustments to 14 vacant positions that accomplished the following: 1) meeting existing staffing needs without new positions; 2) downgraded positions to better align with the needs of the Customer Care and Call Center areas; 3) saves over \$110,000 in salary costs alone; and 4) mitigated the need to request more positions in the FY19 budget. FY19 Recommended expenditures include the addition of 6FT positions (including 1 Supervisor) to manage the Energy Programs (CIP, LIEAP, Emergency Assistance, Share the Warmth). These positions are primarily funded with federal dollars and during slower periods will assist Medicaid and Food and Nutrition staff with scanning and updating client data which are reimbursable activities. The net impact of adding these positions may result in no new County dollars being required; however, the Continuation budget does show an impact of approximately \$28,000. The lease for DSS staff at Smart Start will terminate in July 2018 and staff will relocate back to the Walter Marshall Social Services Building. This move saves approximately \$26,000 in County dollars and is a more customer centered location for those who utilize more than one service at Social Services.

Along with the 6FT included in the Continuation Budget, DSS requested the following 11 FT positions shown in the ASL section: a) 2FT Sr. SWs - Foster Care; b) 2FT Sr. SW Supervisors - CPS; c) 5FT Sr. SWs - CPS; d) 1FT IMCW Supervisor - Income Support; and e) 1FT Sr. IMCW. If funding available for ASLs, the County Manager recommends 1FT Sr. SW - Foster Care, 1FT Sr. SW Supervisor - CPS, and 2FT Sr. SW - CPS.

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	2,859,099	4,231,907	3,098,355	3,558,147	3,538,333	-
Income Support	29,210,402	18,790,220	14,233,311	14,065,926	13,894,266	-
Family & Children Service	10,454,955	12,229,703	11,889,310	13,365,903	12,636,123	-
Adult Services	9,736,020	10,152,323	9,657,451	12,129,305	12,048,096	-
Total	<u>52,260,476</u>	<u>45,404,153</u>	<u>38,878,427</u>	<u>43,119,281</u>	<u>42,116,818</u>	<u>-</u>

SOCIAL SERVICES

	FY 16-17 Actual	FY 17-18 Original Estimate		Request	FY 18-19 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	18,879,694	20,447,916	19,212,730	21,577,275	20,995,879	-
Employee Benefits	38,522	-	-	-	-	-
Other Employee Benefits	8,468,924	8,586,420	8,356,616	9,201,106	8,951,364	-
Board Compensation	975	1,250	1,250	1,250	1,250	-
Total Personal Services	27,388,115	29,035,586	27,570,596	30,779,631	29,948,493	-
Operating Expenditures						
Professional Fees	236,195	505,500	133,811	236,000	226,000	-
		Includes medical tests & temporary help for Food & Nutrition, Medicaid, LIEAP & CPS				
Maintenance Service	5,311	15,400	7,732	9,000	9,000	-
Rent	28,092	8,500	29,422	6,000	6,000	-
					Parking for court cases	
Utility Services	22,841	31,000	24,190	31,000	31,000	-
Other Purchased Services	1,087,365	1,466,376	983,279	1,185,790	1,133,040	-
		Insurance premiums, microfilm, food stamp service charges				
Training & Conference	71,851	108,215	85,878	122,500	104,500	-
		Includes mandatory CPS training & personal mileage for care-givers				
General Supplies	110,442	223,394	179,026	271,475	221,450	-
Energy	233,559	240,000	237,599	247,000	247,000	-
Operating Supplies	14,134	34,364	15,000	28,770	28,220	-
Support & Assistance	22,499,220	13,213,243	9,291,677	9,779,404	9,754,404	-
		Daycare, Special Assistance, Foster Care, WorkFirst Projects, Medicaid admin./transp				
Other Operating Costs	204,540	460,000	252,306	354,800	339,800	-
		Insurance premiums and other supplies				
Total Operating Exps.	24,513,550	16,305,992	11,239,920	12,271,739	12,100,414	-
Payments T/O Agencies	358,811	62,575	67,911	67,911	67,911	-
TOTAL EXPENDITURES	<u>52,260,476</u>	<u>45,404,153</u>	<u>38,878,427</u>	<u>43,119,281</u>	<u>42,116,818</u>	-
Cost-Sharing Expenses	2,093,981	1,655,275	2,119,747	2,299,781	2,299,781	-
REVENUES	<u>38,054,823</u>	<u>29,813,344</u>	<u>24,069,085</u>	<u>25,853,383</u>	<u>25,642,374</u>	-
POSITIONS (FT/PT)	501/5	504/5	504/5	522/5	510/5	



AGING SERVICES

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

Program Descriptions:

Aging Services – Ensures high-quality independent living for Forsyth County’s vulnerable elderly through contracting with area non-profit agencies to provide services including: adult day care; Meals-on-Wheels; In-home care; and group lunches. The County's funding helps pay for the support of approximately 230,000 meals annually for elderly residents through its contract with Senior Services, Inc.

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

Current Initiatives:

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

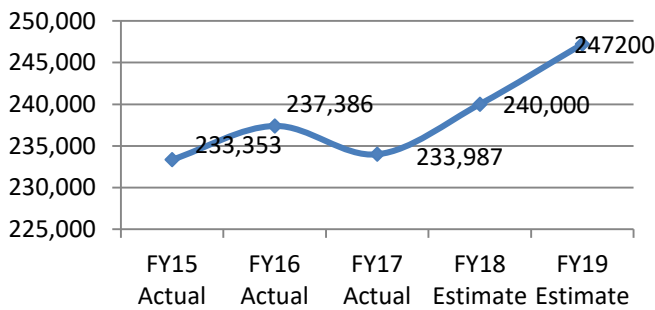
themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

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

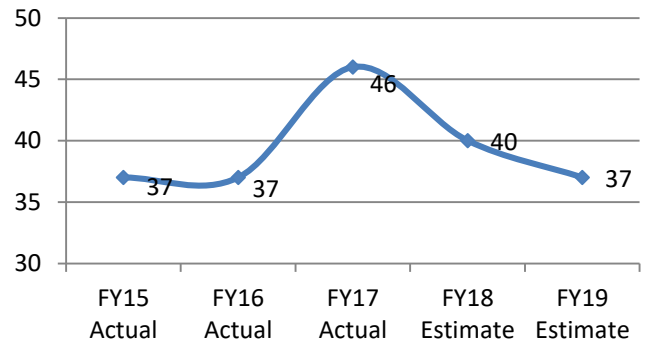
Shepherd’s Center – The Shepherd’s Center of Greater Winston-Salem provides transportation services, respite and visitation and services, and minor home repairs. The Shepherd’s Center of Kernersville provides senior fitness and enrichment programs, dental clinics, and tax preparation services.

In-Home Aides - Senior Services and Forsyth County DSS provide In-Home Aide Services, albeit at different levels of services. Both programs are funded, in part, through the Home and Community Block Grant. For FY19, Senior Services has requested \$339,209 in HCCBG support and DSS has requested \$355,655; however both agencies will be providing different levels of care of different individuals. In the FY19 Recommended Budget, DSS has 23 In-Home Aides budgeted at a cost of \$962,350.

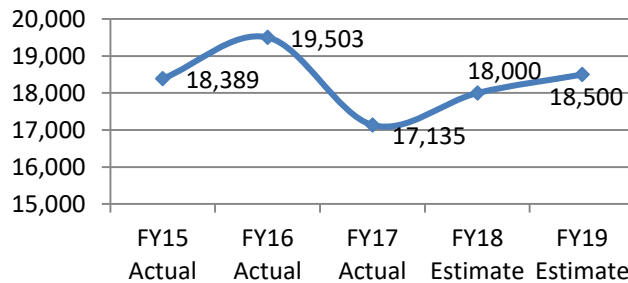
Performance Measures:



Meals on Wheels Delivered



People on Meals on Wheels Waitlist



Tab Williams Adult Day Care Attendance

AGING SERVICES

Budget Highlights: The FY19 Recommended Budget for Aging Services provides funding for the Shepherd's Centers of Winston-Salem and Kernersville, Senior Services, Inc. operating funds, Senior Services' Meals-on-Wheels program, and the Rural Operating Assistance Grant.

The Requested Budget includes a request for increased funding from Senior Services, Inc. in the amount of \$25,000 (7%) and a request for increased funding from the Shepherds Center in the amount of \$15,000 (30%). These requests are discussed in the Alternate Service Level section of the appendices. The pass-through allocation for EDTAP funding from NCDOT is expected to remain unchanged.

PROGRAM SUMMARY

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
Aging Services	582,374	626,130	624,630	666,130	626,130	-
Total	<u>582,374</u>	<u>626,130</u>	<u>624,630</u>	<u>666,130</u>	<u>626,130</u>	<u>-</u>
	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES						
Other Operating Costs	-	1,500	-	1,500	1,500	-
					<i>Costs for Senior TarHeel Legislature</i>	
Payments T/O Agencies						
Senior Services, Inc.	370,000	370,000	370,000	395,000	370,000	-
Shepherd's Center	50,000	50,000	50,000	65,000	50,000	-
Transaid - EDTAP Grant	162,374	204,630	204,630	204,630	204,630	-
TOTAL EXPENDITURES	<u>582,374</u>	<u>626,130</u>	<u>624,630</u>	<u>666,130</u>	<u>626,130</u>	<u>-</u>
REVENUES	<u>204,630</u>	<u>204,630</u>	<u>204,630</u>	<u>204,630</u>	<u>204,630</u>	<u>-</u>

YOUTH SERVICES

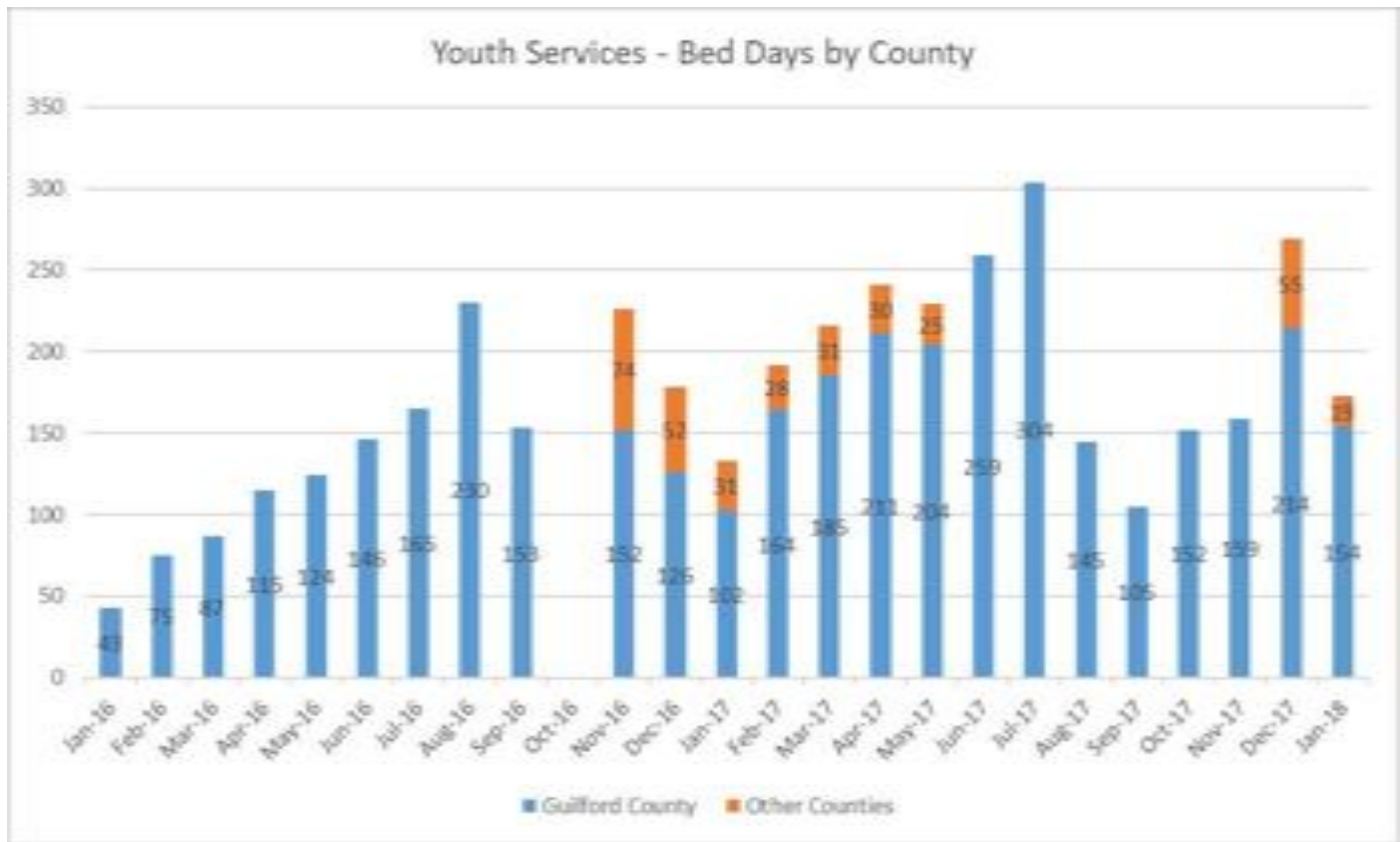
Department Mission: To provide secure short-term care to juveniles who are accused or adjudicated pending court action.

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

Program Descriptions:

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

Performance Measures:



Budget Highlights: The FY19 Youth Services Recommended Budget includes funding for payments for placing Forsyth County juveniles in facilities operated by the State or other counties. Also included in this cost center is the Juvenile Crime Prevention Council (JCPC) budget which is 100% State-funded. The total JCPC allocation is \$738,108 which is a \$15,500 increase in the grant. The administrative functions are performed by the Budget & Management staff.

Revenue for the administrative function of JCPC (\$15,000) was moved from the Office of Budget & Management for FY19. Also included in this cost center is a State pass-through grant from the Governor's Crime Commission for Insight Human Services. This is the second and final year of this grant.

The FY19 Recommended Budget for Youth Detention is \$301,280, a 5% increase year-over-year. This amount is based on an analysis of payments made since the Forsyth County Youth Detention Center shut down as well as information from the State.

YOUTH SERVICES

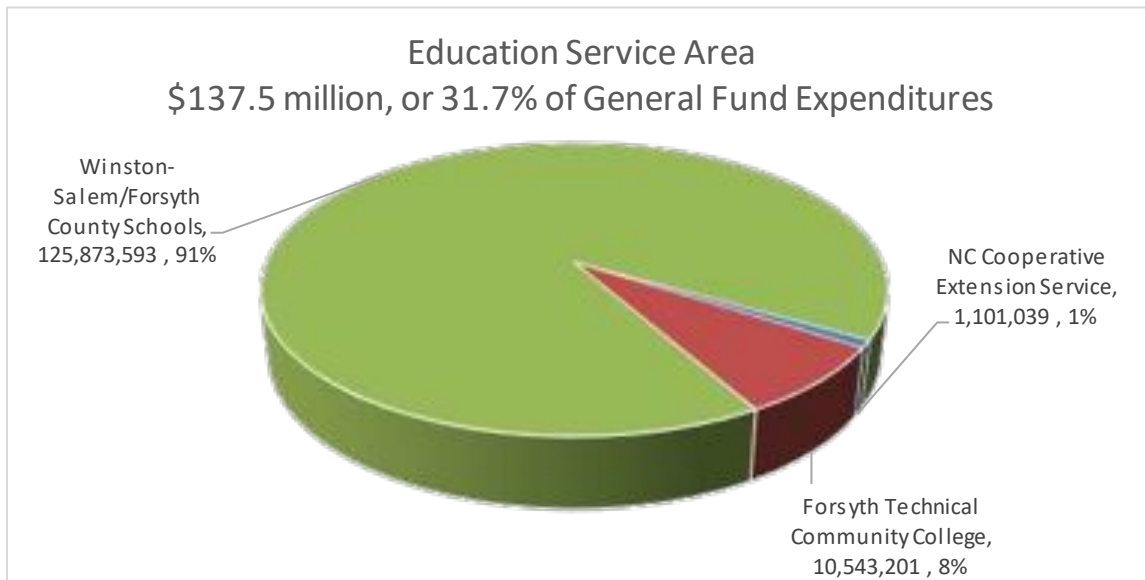
PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
Youth Services	312,362	285,480	276,080	301,280	301,280	-
JCPC Administration	788,451	738,108	763,108	738,108	738,108	-
Total	<u>1,100,813</u>	<u>1,023,588</u>	<u>1,039,188</u>	<u>1,039,388</u>	<u>1,039,388</u>	<u>-</u>

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	12,871	-	15,500	15,000	15,000	-
Other Employee Benefits	100	-	-	-	-	-
Employee Benefits	7,383	-	-	-	-	-
Total Personal Services	<u>20,354</u>	<u>-</u>	<u>15,500</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
<i>Operating Expenditures</i>						
Professional Fees	11,144	-	-	-	-	-
Other Purchased Services	301,218	285,480	276,080	301,280	301,280	-
		<i>Includes food service contract & out-of-county placement costs</i>				
Materials and Supplies	463	-	-	500	500	-
Other Operating Costs	20,026	-	-	-	-	-
Total Operating Exps.	<u>332,851</u>	<u>285,480</u>	<u>276,080</u>	<u>301,780</u>	<u>301,780</u>	<u>-</u>
Contingency	<u>-</u>	<u>713,108</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Payments T/O Agencies	<u>747,608</u>	<u>25,000</u>	<u>747,608</u>	<u>722,608</u>	<u>722,608</u>	<u>-</u>
		<i>Payments for JCPC Vendors and GCC Grant to Insight</i>				
TOTAL EXPENDITURES	<u>1,100,813</u>	<u>1,023,588</u>	<u>1,039,188</u>	<u>1,039,388</u>	<u>1,039,388</u>	<u>-</u>
Cost-Sharing Expenses	2,119	-	-	-	-	-
REVENUES	<u>733,007</u>	<u>722,608</u>	<u>722,608</u>	<u>738,108</u>	<u>738,108</u>	<u>-</u>



EDUCATION SERVICE AREA



Operating Goals & Objectives:

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

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

N.C. COOPERATIVE EXTENSION

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

Goals:

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

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

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

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

Program Descriptions:

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

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

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

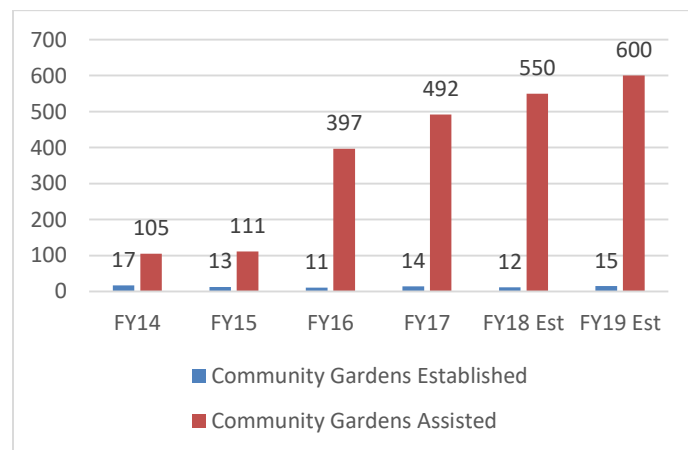
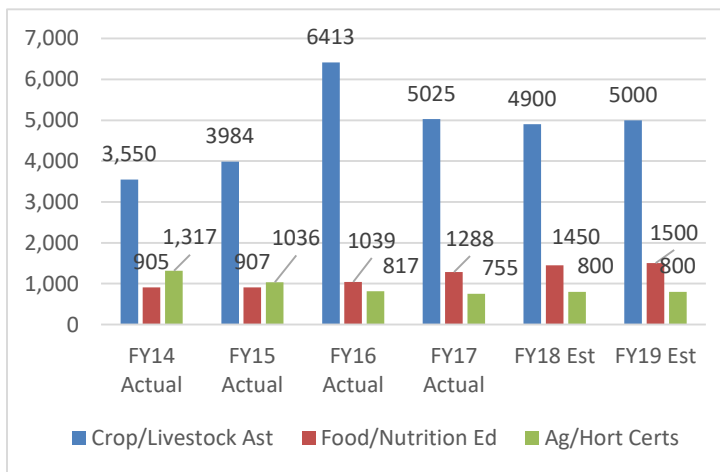
Community Development - teaches leadership and community development to build community and through community gardens increases access to healthy, local food.

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

Current Initiatives:

- Provide training and support to traditional farmers, new and local food producers, and home gardeners
- Provide technical assistance and support to utilize state cost share funds for establishment of soil and water conservation practices
- Provide education and technical assistance to community gardens and neighborhoods
- Develop community leadership and capacity through asset-based community development model
- Promote positive behavior changes while elevating students’ knowledge and skills in gardening, environmental stewardship, nutrition, health, leadership, and career readiness.

Performance Measures:



Budget Highlights: The FY19 Recommended Budget for Cooperative Extension is an increase of \$20,621, or 1.9%, over the FY18 Adopted Budget. The change to the budget is almost entirely composed of annualized increases to salaries and benefits, though minor adjustments exist elsewhere to meet the programmatic needs of Cooperative Extension. While personnel costs represent the largest portion of Cooperative Extension’s budget, the inflationary increase to personnel costs is mitigated by the departure of several long-tenured Cooperative Extension employees.

The Recommended and Requested revenue in Cooperative Extension is \$269,074, less than 0.01% increase over FY18.

The Net County Dollar change is an increase of \$20,330, or 2.5% over FY18.

N.C. COOPERATIVE EXTENSION

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	95,233	120,040	21,550	140,603	108,841	-
Soil & Water	108,029	136,546	111,640	142,229	142,229	-
Forestry	51,072	51,575	51,575	52,828	52,828	-
Agricultural Assistance	259,555	299,228	103,254	316,571	316,571	-
Family & Consumer Sciences	120,384	170,762	128,644	164,244	164,095	-
Community Development	130,400	110,015	135,649	120,373	119,623	-
Youth Development	100,116	114,125	86,450	116,014	116,014	-
Ag Bldg. Maintenance	34,735	44,049	44,615	44,622	44,622	-
Arboretum at Tanglewood	31,190	34,078	38,170	36,216	36,216	-
TOTAL	930,714	1,080,418	721,547	1,133,700	1,101,039	-

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	197,793	218,092	206,787	246,409	226,108	-
Employee Benefits	163,999	172,253	118,489	200,200	190,740	-
Board Compensation	-	400	400	600	600	-
Total Personal Services	361,792	390,745	325,676	447,209	417,448	-

Operating Expenditures

Professional Fees	20	1,000	750	1,000	1,000	-
						<i>Lab fees, interpreters for deaf program participants.</i>
Maintenance Service	2,689	5,400	4,903	5,360	5,360	-
Rent	1,179	3,350	1,720	3,120	3,120	-
						<i>Space rental at Tanglewood Park</i>
Utility Services	1,738	2,389	2,556	2,556	2,556	-
						<i>Water & sewer</i>
Other Purchased Services	369,648	411,340	151,615	409,145	409,145	-
						<i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone</i>
Training & Conference	15,749	21,696	17,932	21,440	20,540	-
General Supplies	35,170	48,148	42,154	51,372	49,372	-
						<i>Office & general supplies, small equipment</i>
Energy	30,840	39,760	39,656	40,156	40,156	-
						<i>Electricity and natural gas</i>
Operating Supplies	37,507	60,240	72,270	55,484	55,484	-
Other Operating Costs	23,310	18,275	10,740	17,530	17,530	-
						<i>Memberships, administration costs, insurance claims</i>
Total Operating Exps.	517,850	611,598	344,296	607,163	604,263	-

Contingency	-	26,500	-	26,500	26,500	-
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						<i>SWCD Board misc. activities account</i>
Payments T/O Agencies	51,072	51,575	51,575	52,828	52,828	-

County's share of Division of Forest Resources contract through NCDENR

Capital Projects	-	-	-	-	-	-
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TOTAL EXPENDITURES	930,714	1,080,418	721,547	1,133,700	1,101,039	-
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Cost-Sharing Expenses	91,673	54,585	40,500	50,309	50,309	-
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REVENUES	219,219	268,397	253,053	269,047	269,047	-
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POSITIONS (FT/PT)	18/2	18/2	18/2	18/3	18/2	
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FORSYTH TECHNICAL COMMUNITY COLLEGE

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

Accomplishments: Forsyth Tech’s Oak Grove Center is being renamed for Robert L. Strickland. He and his wife, Elizabeth, gifted the Foundation \$2.8 million. This gift was the largest donation from a single donor in the college’s history. These funds will be used to support our new career center, which is supportive of the college’s mission to “...lead students into the workforce”.

Forsyth Tech was a top 10 finalist for the prestigious Bellweather Award for community college consortium for bioscience credentials. The Bellweather Awards are given annually in three categories to colleges with outstanding and innovative programs or practices and focuses on cutting-edge, trendsetting programs that other colleges might find worthy of replicating.

Forsyth Tech was ranked No. 1 in the nation for online entrepreneurship associate degrees, according to Best College Reviews.

Forsyth Technical Community College completed renovations for its 30,000-square-foot Center for Advanced Manufacturing, increasing the capacity to serve our employers in the manufacturing sector, particularly in the advanced manufacturing sector. The renovations were made possible by the receipt of \$3.6 million in June 2014 from Forsyth County to renovate the building.

Forsyth Tech once again sponsored a free Computer Diagnostic Clinic which was open to the public. Students participating in the clinic include those studying computer information technology at Forsyth Tech and at Carver High School, as well as those who are members of the local chapter of the Association of Information Technology (AITP), members of the Help Desk at Forsyth Tech and those in the cyber security club.

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

Budget Highlights: Forsyth Tech’s Recommended Budget for FY19 is \$172,885, or 1.7%, higher than the FY18 Adopted budget. After budget adoption, the budget for Forsyth Tech was increased to account for salary increases received from the State. Taking this increase into account, the FY19 Recommended Budget is \$131,707, or 1.3% higher than the amended budget. The Recommended Budget includes all of the requested increases for Forsyth Tech, except for increases in Personal Services, amounting to \$145,019. Some of these funds have been included in Contingency and will be transferred during the year if the State approves salary increases. A portion of this request is for additional security that is discussed in the Alternate Service Level section.

PROGRAM SUMMARY

	FY 16-17	FY 17-18		Request	FY 18-19	
	Actual	Original	Estimate		Recommend	Adopted
General Administration	1,870,706	1,620,467	1,620,467	1,620,467	1,620,467	-
Curriculum Instruction	23,840,178	28,678,886	28,678,886	26,774,906	26,774,906	-
Non-Curriculum Instruction	6,830,034	4,591,038	4,591,038	5,038,354	5,038,354	-
Plant Fund/Operation	11,326,041	12,138,793	12,178,971	12,526,697	12,526,697	-
Institution	42,184,785	34,587,007	33,985,007	29,698,021	29,698,021	-
Other Expenses	10,187,669	8,719,619	8,716,619	8,382,764	8,382,764	-
Total	96,239,413	90,335,810	89,770,988	84,041,209	84,041,209	-
County Share	10,272,431	10,370,316	10,410,494	10,688,220	10,543,201	-
Current Expense	9,817,431	9,915,316	9,955,494	10,233,220	10,088,201	-
Capital Outlay	455,000	455,000	455,000	455,000	455,000	-
TOTAL	<u>10,272,431</u>	<u>10,370,316</u>	<u>10,410,494</u>	<u>10,688,220</u>	<u>10,543,201</u>	<u>-</u>

FORSYTH TECHNICAL COMMUNITY COLLEGE

	FY 17-18 Budget	Request	FY 18-19 Recommend	Adopted
Personal Services				
Salaries	1,566,244	1,630,569	1,566,244	-
Longevity	146,305	149,232	146,305	-
Salary Supplements	1,524,113	1,556,396	1,524,113	-
Fringe Benefits	1,004,150	1,065,677	1,020,193	-
Training & Conference	12,000	12,000	12,000	-
Work Study	20,000	20,000	20,000	-
Total Personal Services	4,272,812	4,433,874	4,288,855	-
Contractual Services				
Legal Fees	20,000	20,000	20,000	-
Maintenance Service	403,648	403,648	403,648	-
Space Rental	33,000	33,000	33,000	-
Telephone	286,224	286,224	286,224	-
Electricity	1,658,568	1,741,497	1,741,497	-
Water	149,556	155,539	155,539	-
Natural Gas	676,452	696,746	696,746	-
Insurance	645,748	652,206	652,206	-
Janitorial	917,925	917,925	917,925	-
Grounds	147,569	147,569	147,569	-
Security	353,500	353,500	353,500	-
Total Contractual Services	5,292,190	5,407,854	5,407,854	-
Supplies & Materials				
Custodial Supplies	213,265	213,265	213,265	-
Maintenance Supplies	159,414	159,414	159,414	-
Auto Parts & Supplies	18,813	18,813	18,813	-
Total Supplies & Materials	391,492	391,492	391,492	-
Total Direct Expense	<u>9,956,494</u>	<u>10,233,220</u>	<u>10,088,201</u>	<u>-</u>
Capital Outlay (ongoing)	455,000	455,000	455,000	-
TOTAL	<u>10,411,494</u>	<u>10,688,220</u>	<u>10,543,201</u>	<u>-</u>

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

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

Program Descriptions:

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

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

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

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

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

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

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

Budget Highlights: The FY19 Recommended budget for WSFCS provides an increase of \$1,266,822 or 1.0% over the FY18 Adopted Budget, compared to the requested increase of \$1.5 million from WSFCS. The funding formula developed in 2011 takes into account growth in County revenue and enrollment growth within the School System to determine the appropriate funding level for WSFCS. The "Overview of Changes in Revenues, Expenditures, and County Dollars" section of the Budget Document provides the funding formula calculations for FY19.

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

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

2016-17 End of Grade Test Results			
	Grade 3	Grade 5	Grade 8
Reading/Math			
WS/FC - All Students	52.8/54.5	49.8/53.0	49.1/40.0
State - All Students	57.8/63.6	56.6/60.3	53.7/45.8

SAT RESULTS			
Total Verbal & Math	2015	2016	2017
WS/FC Average	993	1,003	1,079
State Average	1,002	1,010	1,074
Nation Average	1,006	1,002	1,044

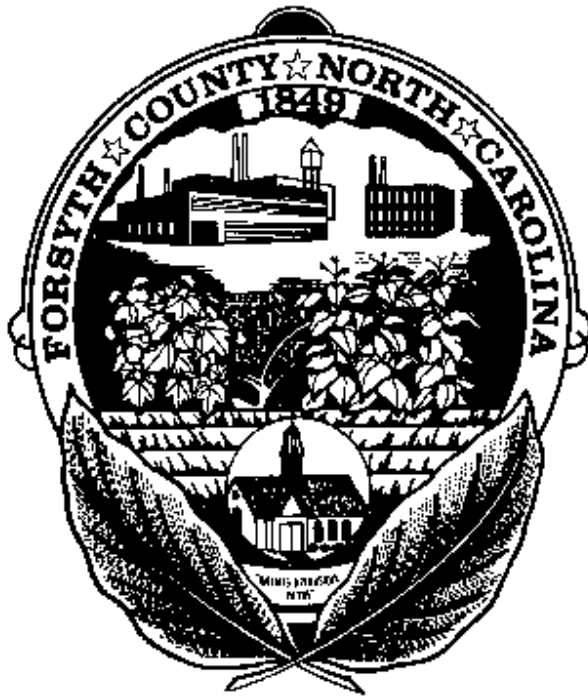
PROGRAM SUMMARY

	FY 16-17		FY 17-18		FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
Instructional Programs	64,527,057	67,499,542	67,499,542	68,142,922	68,007,671	-
Support Services	43,023,061	42,353,452	42,353,452	42,960,370	42,875,102	-
Ancillary Services	419,173	438,349	438,349	427,620	426,771	-
Non-Programmed Charges	5,553,870	5,536,345	5,536,345	5,950,000	5,938,190	-
Capital Program	7,870,296	8,779,083	8,779,083	8,625,859	8,625,859	-
Total	121,393,457	124,606,771	124,606,771	126,106,771	125,873,593	-
Current Expense	113,523,161	115,827,688	115,827,688	117,480,912	117,247,734	-
Capital Outlay	7,870,296	8,779,083	8,779,083	8,625,859	8,625,859	-
Debt Service	39,726,896	44,143,607	43,658,607	42,770,968	42,770,968	-
Total	161,120,353	168,750,378	168,265,378	168,877,739	168,644,561	-

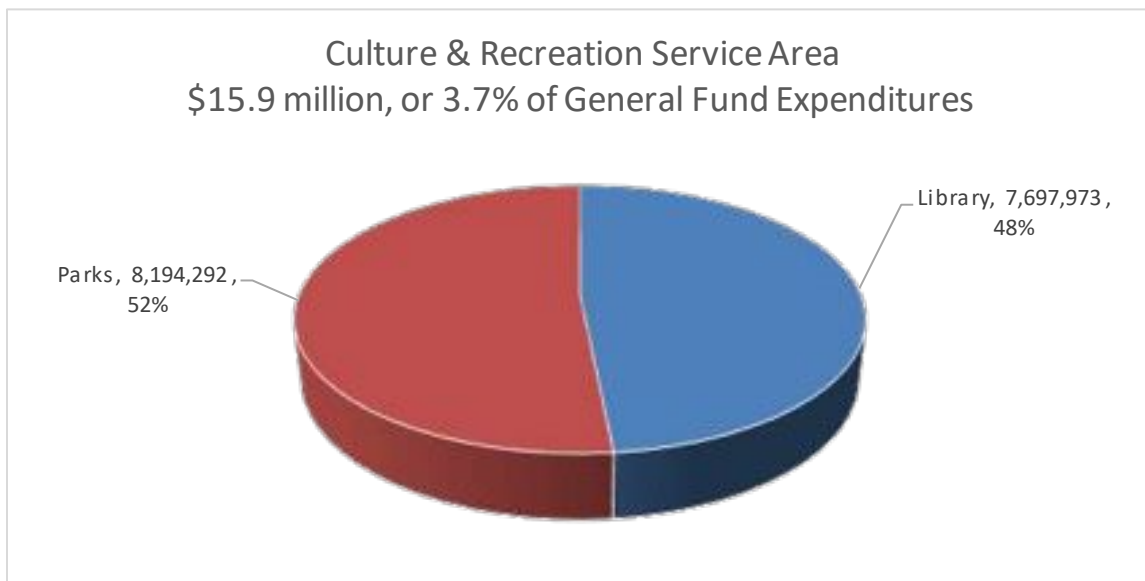
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
<u>Instructional Programs</u>						
Regular	36,175,692	36,854,648	36,854,648	33,270,511	33,204,475	-
Special Population	4,930,480	5,441,033	5,441,033	5,108,980	5,098,840	-
Alternative	1,616,896	1,562,850	1,562,850	1,343,564	1,340,897	-
School Leadership	7,394,520	7,823,214	7,823,214	7,844,998	7,829,427	-
Co-Curricular	4,168,154	3,911,583	3,911,583	4,036,882	4,028,870	-
School Based Support	10,241,315	11,906,214	11,906,214	16,537,987	16,505,162	-
Total Instructional Programs	64,527,057	67,499,542	67,499,542	68,142,922	68,007,671	-
<u>Support Services</u>						
Support & Development	1,135,165	1,233,735	1,233,735	1,179,442	1,177,101	-
Special Population Support	695,280	538,654	538,654	526,420	525,375	-
Alternative Programs Support	403,105	271,735	271,735	171,004	170,665	-
Technology Support	2,972,441	2,879,858	2,879,858	1,957,840	1,953,954	-
Operational Support	28,759,000	29,044,961	29,044,961	30,506,148	30,445,599	-
Financial & HR	4,698,286	4,104,283	4,104,283	4,341,058	4,332,442	-
Accountability	997,619	859,427	859,427	963,790	961,877	-
System-Wide Pupil Support	866,620	771,306	771,306	724,215	722,778	-
Policy, Leadership & PR	2,495,545	2,649,493	2,649,493	2,590,453	2,585,311	-
Total Support Services	43,023,061	42,353,452	42,353,452	42,960,370	42,875,102	-
<u>Ancillary Services</u>						
Community Services	393,461	422,243	422,243	415,120	414,296	-
Nutrition Services	25,712	16,106	16,106	12,500	12,475	-
Total Ancillary Services	419,173	438,349	438,349	427,620	426,771	-
<u>Non-Programmed Charges</u>						
Charter Schools	5,553,870	5,536,345	5,536,345	5,950,000	5,938,190	-
Total Non-Programmed Charges	5,553,870	5,536,345	5,536,345	5,950,000	5,938,190	-
Total Current Expense	113,523,161	115,827,688	115,827,688	117,480,912	117,247,734	-
<u>Capital Outlay</u>						
Regular	2,354,710	4,424,171	4,424,171	4,800,423	4,800,423	-
Technology Support	1,490,331	68,504	68,504	8,000	8,000	-
Operational Support	3,942,255	2,543,408	2,543,408	2,076,966	2,076,966	-
Accountability	1,500	1,500	1,500	1,500	1,500	-
System Wide	81,500	6,500	6,500	3,970	3,970	-
Tfr to Schools Maint. CPO	-	1,735,000	1,735,000	1,735,000	1,735,000	-
Total Capital Outlay	7,870,296	8,779,083	8,779,083	8,625,859	8,625,859	-
Total	121,393,457	124,606,771	124,606,771	126,106,771	125,873,593	-

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
State Current Expense Fund	312,274,387	318,660,013	328,593,625
Local Current Expense Fund	127,352,168	125,743,584	128,742,687
Capital Outlay Fund	21,364,648	7,839,083	8,075,859
Federal Grants Fund	48,163,308	N/A	N/A
Child Nutrition Fund	24,999,026	25,893,751	28,477,469
Total	534,153,537	478,136,431	493,889,640



CULTURE & RECREATION SERVICE AREA



Operating Goals & Objectives:

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

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

FORSYTH COUNTY PUBLIC LIBRARIES

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

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

Goals:

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

Current Initiatives:

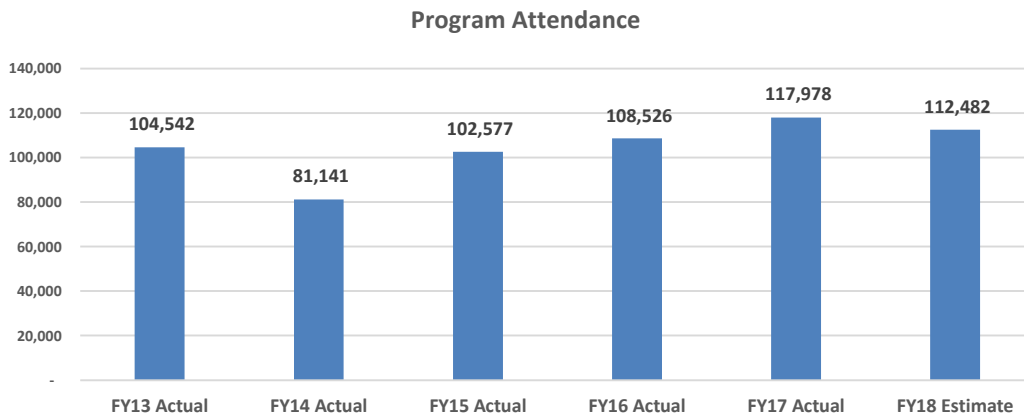
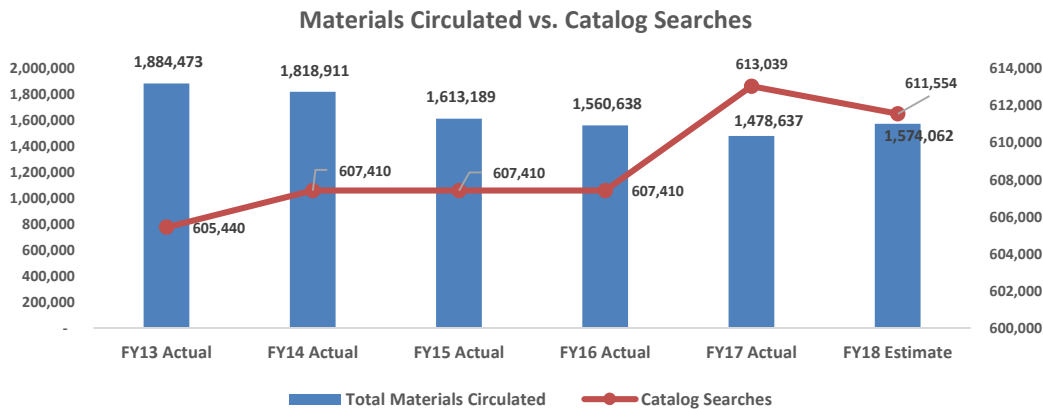
- Identify and evaluate opportunities for collaboration or partnership.
- Evaluate current collections, services, programs and staff development in support of the community’s needs and interests.
- Plan and build state of the art libraries in Clemmons and Kernersville and assess the efficiency and functionality of other branch libraries.
- Maximize existing and emerging technology so that it complements traditional library services while strengthening staff competencies and infrastructure to support technology.
- Update department’s current strategic plan.
- Increase the use of technology by citizens or end users by creating tech page positions in collaboration with WSFCS.

Program Descriptions:

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

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

Performance Measures:



Budget Highlights: The FY19 Recommended Budget reflects a net County dollar increase of \$13,431, or 0.2% over the FY18 Adopted Budget. Expenditures increase by \$108,196 which can be mostly attributed to increased Personal Services costs for annualized salary and fringe benefit increases. This increase is offset by a \$94,765 increase in projected revenues.

FORSYTH COUNTY PUBLIC LIBRARIES

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,640,498	1,793,929	1,875,638	2,090,114	1,915,892	-
Headquarter	484,826	411,706	521,583	615,001	550,343	-
Extension	130,710	240,294	296,215	340,706	335,800	-
Branches	4,801,143	5,143,848	4,757,925	5,167,070	4,895,938	-
TOTAL	<u>7,057,177</u>	<u>7,589,777</u>	<u>7,451,361</u>	<u>8,212,891</u>	<u>7,697,973</u>	<u>-</u>
	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	3,475,668	4,011,641	3,810,602	4,148,943	4,032,479	-
Other Employee Benefits	9,794	-	-	-	-	-
Employee Benefits	1,488,421	1,592,533	1,526,620	1,702,425	1,678,973	-
<i>Total Personal Services</i>	<u>4,973,883</u>	<u>5,604,174</u>	<u>5,337,222</u>	<u>5,851,368</u>	<u>5,711,452</u>	<u>-</u>
<i>Operating Expenditures</i>						
Professional Fees	20,159	20,966	20,966	20,966	20,966	-
					<i>Security services</i>	
Maintenance Service	50,594	76,800	80,778	117,140	73,564	-
					<i>Exterminating & solid waste svcs., equipment repair</i>	
Rent	98,501	97,901	99,057	55,607	55,527	-
					<i>Rent for Kernersville Branch and other misc. rentals</i>	
Utility Services	16,627	33,887	36,449	47,632	39,003	-
					<i>Water & sewer</i>	
Construction Services	10,629	-	-	-	-	-
Other Purchased Services	490,574	519,052	570,524	576,985	545,984	-
					<i>Software license, printing, book processing, insurance premiums, on-line services & telephone services</i>	
Training & Conference	18,176	25,010	20,790	25,675	25,625	-
General Supplies	81,505	56,309	70,737	83,929	61,274	-
					<i>Office supplies, small equipment, repair supplies & subscriptions</i>	
Energy	259,556	358,492	311,245	402,705	315,765	-
					<i>Electricity & natural gas</i>	
Operating Supplies	781,824	755,261	865,704	959,043	800,173	-
					<i>Books, periodicals, A/V supplies, software and operating supplies</i>	
Other Operating Costs	19,676	31,925	37,889	38,640	38,640	-
					<i>Insurance claims & memberships</i>	
Contingency	-	10,000	-	10,000	10,000	-
<i>Total Operating Exps.</i>	<u>1,847,821</u>	<u>1,985,603</u>	<u>2,114,139</u>	<u>2,338,322</u>	<u>1,986,521</u>	<u>-</u>
<i>Capital Outlay</i>	<u>235,473</u>	<u>-</u>	<u>-</u>	<u>23,201</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>7,057,177</u>	<u>7,589,777</u>	<u>7,451,361</u>	<u>8,212,891</u>	<u>7,697,973</u>	<u>-</u>
Cost-Sharing Expenses	591,678	682,782	274,297	672,292	672,292	-
<u>REVENUES</u>	<u>588,490</u>	<u>384,987</u>	<u>377,343</u>	<u>479,752</u>	<u>479,752</u>	<u>-</u>
POSITIONS (FT/PT)	88/35	88/36	88/36	90/46	88/36	

PARKS

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

Goals:

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

Program Descriptions:

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

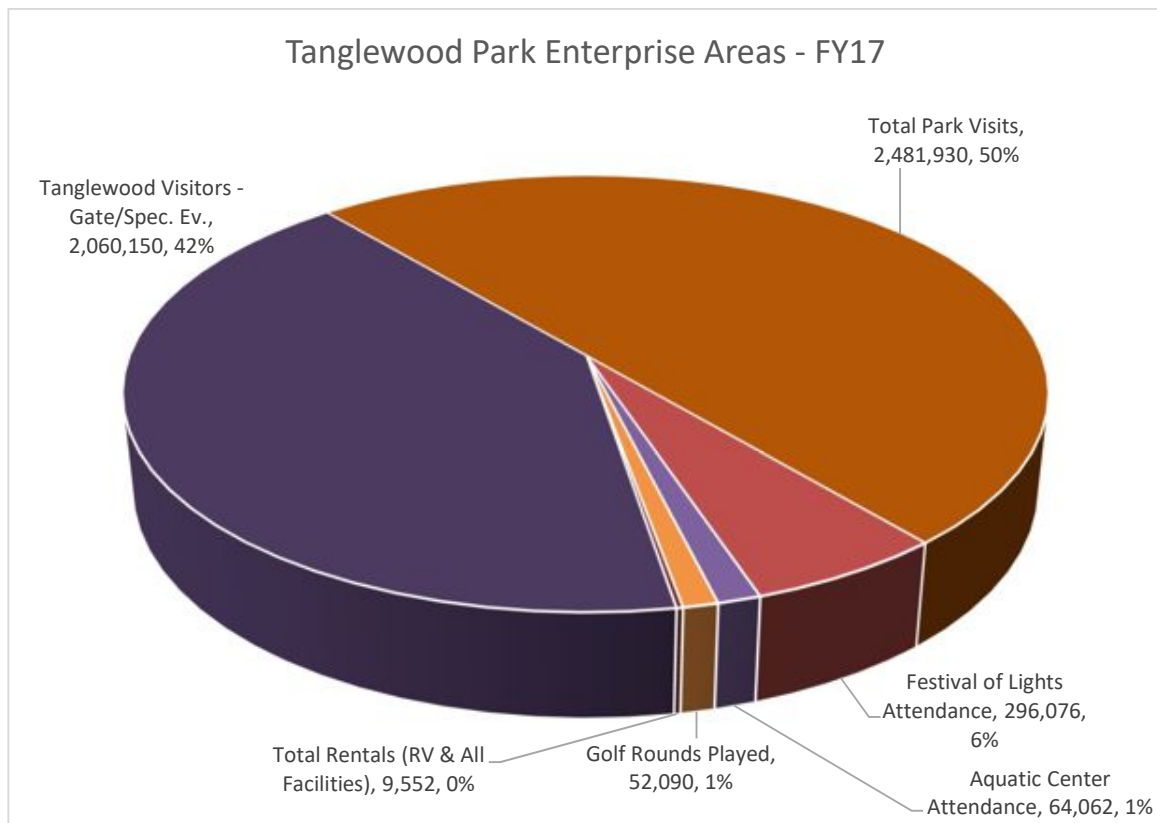
Park Maintenance - provides maintenance at parks and their associated facilities.

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

Current Initiatives:

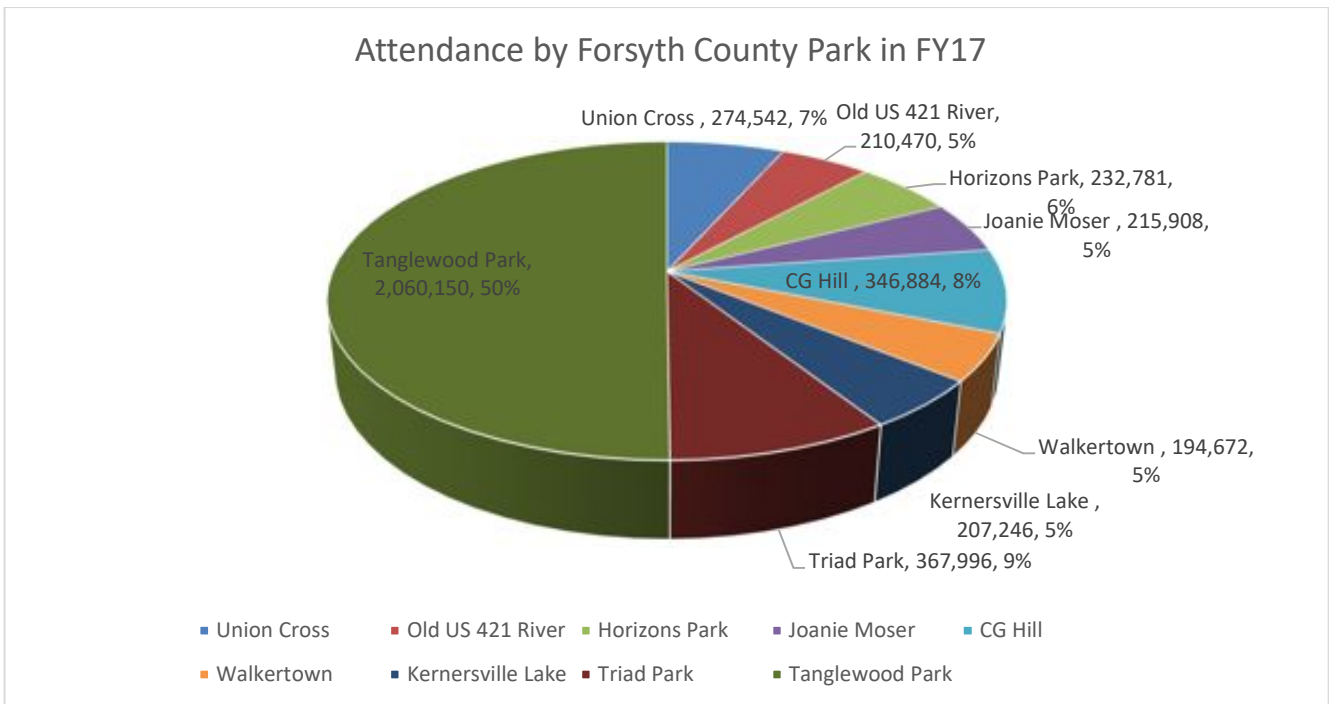
- Continue renovations of park facilities using 2/3rds bonds funds completing by designated priority.
- Complete park projects designated with 2016 bond referendum funds (Tanglewood Championship golf course renovation, playground replacements, and design work for future funds to be issued with this bond.)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

Performance Measures:



Total Tanglewood Visits in FY17: 2,481,930.

PARKS



Total Park Visits in FY17: 4,110,649

Budget Highlights: The Parks FY19 Recommended Budget reflects a net County dollar increase of \$148,484 or 4.2% over the FY18 Adopted Budget. Expenditures reflect a decrease of \$3,494 (0.0%) from the FY18 Adopted Budget due to savings from recommendations implemented from a Board-directed internal study to identify opportunities for improved efficiencies in vehicle and equipment maintenance activities in the Forsyth County General Services and Parks Departments. Recommendations from the study to be implemented in FY19 include: consolidating Tanglewood Park vehicles into the countywide vehicle motor pool to be maintained by Fleet Maintenance; consolidating fuel storage management under General Services; performing equipment repair and preventative maintenance on equipment at Triad Park utilizing staff labor – eliminate contracted mechanic; and perform all equipment repair and preventative maintenance on equipment at the Community Parks and Tanglewood utilizing in-house, staff labor. Other drivers on the expenditure side include a sizeable reduction in the annual security contract and a reduction in the Claims budget based on a recently-settled workers’ compensation claim. These decreases are partially offset by increases in annualized salary and benefit increases, and operating and repair supplies.

The Revenue side reflects a decrease of \$151,978 (-3.3%) from the FY18 Adopted Budget. The Primary driver of this decrease is an expected 3-month shutdown of the Championship Golf Course at Tanglewood Park in the Summer months of 2018 for bunker and green renovations. Summer is peak golfing season and the revenue loss for golf and grill is forecast to be \$257,316, which will be offset partially by an expected \$96,850 in increased revenue in other Tanglewood Enterprise Areas.

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	514,386	664,134	625,535	687,823	686,823	-
Park Maintenance	547,785	584,115	491,101	610,816	515,849	-
Park Operation	352,010	374,859	326,650	389,108	381,508	-
Tanglewood Park	5,085,851	5,525,831	5,193,388	5,853,528	5,568,135	-
Triad Park	931,698	1,048,847	1,032,163	1,054,727	1,041,977	-
TOTAL	<u>7,431,730</u>	<u>8,197,786</u>	<u>7,668,837</u>	<u>8,596,002</u>	<u>8,194,292</u>	<u>-</u>

PARKS

	FY 16-17	FY 17-18			FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,088,568	3,289,539	3,099,202	3,434,359	3,410,977	-
Other Employee Benefits	7,704	-	1,196	-	-	-
Employee Benefits	1,240,607	1,230,032	1,235,286	1,295,273	1,288,520	-
Total Personal Services	4,336,879	4,519,571	4,335,684	4,729,632	4,699,497	-
Operating Expenditures						
Professional Fees	172,225	264,750	199,215	285,800	211,750	-
				<i>Includes security for multi-purpose buildings and parks</i>		
Maintenance Service	438,455	503,450	436,870	506,170	477,535	-
				<i>Includes janitorial, solid waste, park repairs</i>		
Rent	166,831	185,550	162,115	189,450	181,050	-
				<i>Golf cart rental, space rental, equipment rental</i>		
Utility Services	72,410	107,900	94,790	110,100	110,100	-
Construction	12,872	-	10,460	-	-	-
Other Purchased Services	447,869	636,370	530,709	631,165	625,665	-
				<i>Includes bank service charges, recreation programs, life guards, tree removal, contracts</i>		
Training & Conference	4,367	19,700	14,850	19,700	19,700	-
General Supplies	417,042	355,800	388,603	384,990	368,600	-
				<i>Includes uniforms, repair supplies, janitorial supplies, small equipment, office supplies</i>		
Energy	478,732	581,275	492,865	590,675	518,825	-
				<i>Fuel oil, electricity, gasoline, natural gas</i>		
Operating Supplies	467,161	441,150	461,756	471,650	464,900	-
				<i>Includes mulch, seed, fertilizer, range balls, paint, lumber, weed killer, locks, shingles, concrete</i>		
Inventory Purchases	187,518	216,800	176,035	208,800	208,800	-
				<i>Merchandise for resale, food and beverages</i>		
Other Operating Costs	107,444	200,970	200,385	171,870	171,870	-
				<i>Insurance claims, other general & administrative</i>		
Total Operating Exps.	2,972,926	3,513,715	3,168,653	3,570,370	3,358,795	-
Capital Outlay	121,925	164,500	164,500	296,000	136,000	-
				<i>Replacement equipment</i>		
TOTAL EXPENDITURES	<u>7,431,730</u>	<u>8,197,786</u>	<u>7,668,837</u>	<u>8,596,002</u>	<u>8,194,292</u>	=====
Cost-Sharing Expenses	307,987	333,383	289,774	342,083	342,083	-
REVENUES	<u>4,440,568</u>	<u>4,624,425</u>	<u>4,417,923</u>	<u>4,480,922</u>	<u>4,472,447</u>	-----
POSITIONS (FT/PT)	69/124	69/124	69/124	69/124	69/124	

PARKS

	FY 16-17 Actual	FY 17-18 Original Estimate	FY 18-19 Request	FY 18-19 Recommend	Adopted	
EXPENDITURES - TANGLEWOOD OPERATIONS						
<i>Personal Services</i>						
Salaries & Wages	1,378,149	1,427,597	1,383,468	1,469,206	1,469,206	-
Other Employee Benefits	3,613	-	598	-	-	-
Employee Benefits	547,367	544,835	554,801	580,540	574,152	-
Total Personal Services	1,929,129	1,972,432	1,938,867	2,049,746	2,043,358	-
<i>Operating Expenditures</i>						
Professional Fees	30,697	48,200	47,600	56,000	52,000	-
					<i>Professional fees</i>	
Maintenance Service	61,152	80,450	69,285	88,950	80,700	-
					<i>Linen & laundry, equipment repair</i>	
Rent	159,440	174,600	152,645	175,150	168,750	-
					<i>Golf cart rental, equipment rental</i>	
Utility Services	3,754	5,600	4,570	6,800	6,800	-
					<i>Water & sewer</i>	
Other Purchased Services	310,456	411,215	338,820	404,375	404,375	-
					<i>Bank service charges, advertising, life guard contract</i>	
Training & Conference	-	-	-	-	-	-
General Supplies	140,664	119,110	125,015	126,210	118,310	-
					<i>Repair supplies, small equipment</i>	
Energy	168,237	202,500	171,950	204,900	172,900	-
					<i>Natural gas, electricity, gasoline, fuel oil</i>	
Operating Supplies	243,092	254,200	261,115	263,700	261,900	-
					<i>Fertilizer, mulch, sand, sod, seed, chemicals, range balls</i>	
Inventory Purchases	187,165	216,000	175,735	208,000	208,000	-
					<i>Merchandise for resale, food & beverages</i>	
Other Operating Costs	6,302	27,470	27,850	28,370	28,370	-
					<i>Insurance claims, memberships & dues, permit fees</i>	
Total Operating Exps.	1,310,959	1,539,345	1,374,585	1,562,455	1,502,105	-
Capital Outlay	-	79,500	79,500	165,000	80,000	-
TOTAL EXPENDITURES	<u>3,240,088</u>	<u>3,591,277</u>	<u>3,392,952</u>	<u>3,777,201</u>	<u>3,625,463</u>	-
Cost-Sharing Expenses	46,198	46,607	41,270	43,217	43,217	-
REVENUES	<u>3,654,234</u>	<u>3,793,716</u>	<u>3,594,886</u>	<u>3,633,250</u>	<u>3,633,250</u>	-
Net County Dollars	(414,146)	(202,439)	(201,934)	143,951	(7,787)	-

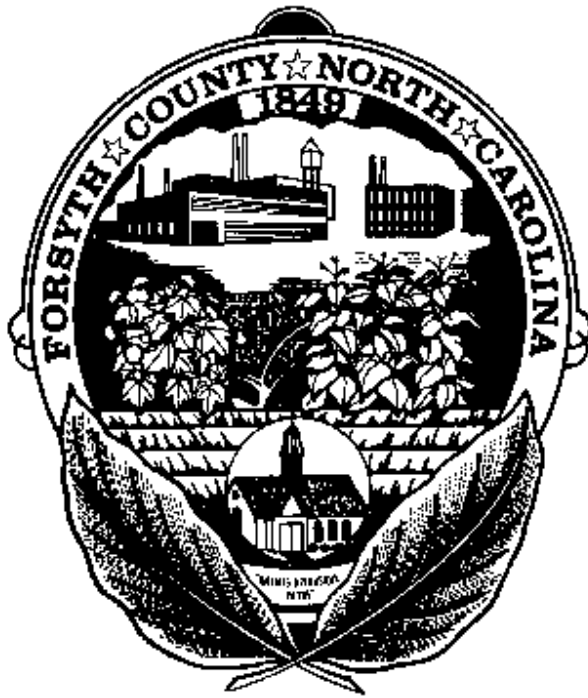
Includes Golf, Pool, Accommodations, Special Events, Festival of Lights, Tennis, Campground

PARKS

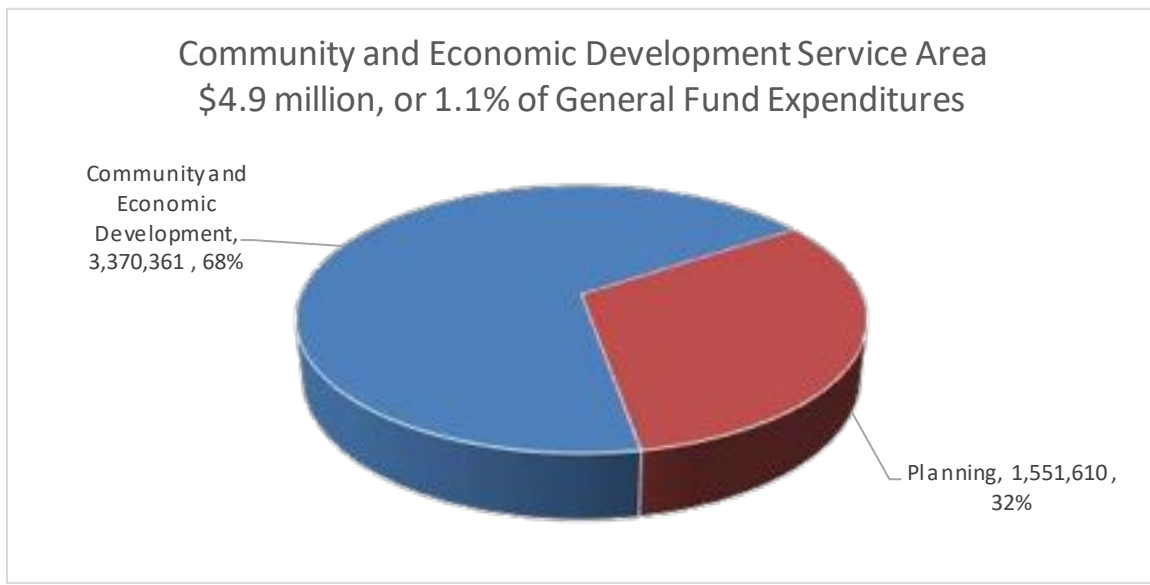
	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES - TANGLEWOOD MAINTENANCE						
<i>Personal Services</i>						
Salaries & Wages	717,584	818,469	735,078	868,203	865,203	-
Other Employee Benefits	2,278	-	598	-	-	-
Employee Benefits	302,727	301,255	301,905	314,654	314,289	-
Total Personal Services	1,022,589	1,119,724	1,037,581	1,182,857	1,179,492	-
<i>Operating Expenditures</i>						
Professional Fees	88,137	90,500	92,000	102,000	94,000	-
				<i>Engineering fees, security, professional fees</i>		
Maintenance Service	199,266	191,750	171,570	191,750	183,250	-
				<i>Janitorial services, solid waste, equipment repair, other maintenance projects</i>		
Rent	5,621	9,450	5,855	9,450	9,450	-
					<i>Equipment rental</i>	
Utility Services	34,854	45,000	40,370	45,000	45,000	-
Construction	12,872	-	10,460	-	-	-
					<i>Water & sewer</i>	
Other Purchased Services	14,031	22,740	18,845	22,740	22,740	-
				<i>Telephone & alarm monitoring service</i>		
Training & Conference	-	-	-	-	-	-
General Supplies	154,414	130,140	144,330	136,280	135,190	-
				<i>Repair supplies, small equipment, janitorial supplies</i>		
Energy	177,012	229,000	182,000	229,000	186,500	-
				<i>Natural gas, electricity, gasoline, fuel oil</i>		
Operating Supplies	90,274	74,200	76,470	89,200	85,000	-
				<i>Fertilizer, mulch, sand, sod, seed, chemicals</i>		
Inventory Purchases	353	800	300	800	800	-
Other Operating Costs	340	1,250	655	1,250	1,250	-
				<i>Memberships & dues, permit fees</i>		
Total Operating Exps.	777,174	794,830	742,855	827,470	763,180	-
Capital Outlay	46,000	20,000	20,000	66,000	-	-
TOTAL EXPENDITURES	<u>1,845,763</u>	<u>1,934,554</u>	<u>1,800,436</u>	<u>2,076,327</u>	<u>1,942,672</u>	-
Cost-Sharing Expenses	15,146	14,095	15,245	11,790	11,790	-
REVENUES	<u>209,606</u>	<u>192,200</u>	<u>188,050</u>	<u>200,200</u>	<u>200,200</u>	-
Net County Dollars	1,636,157	1,742,354	1,612,386	1,876,127	1,742,472	-

PARKS

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
<u>EXPENDITURES - ALL OTHERS</u>						
<i>Personal Services</i>						
Salaries & Wages	992,835	1,043,473	980,656	1,096,950	1,076,568	
Other Employee Benefits	1,813	-	-	-	-	-
Employee Benefits	390,513	383,942	378,580	400,079	400,079	
Total Personal Services	1,385,161	1,427,415	1,359,236	1,497,029	1,476,647	-
<i>Operating Expenditures</i>						
Professional Fees	53,391	126,050	59,615	127,800	65,750	-
					<i>Security for multi-purpose building and parks</i>	
Maintenance Service	178,037	231,250	196,015	225,470	213,585	-
					<i>Janitorial services, solid waste, equipment repair, other maintenance projects</i>	
Rent	1,770	1,500	3,615	4,850	2,850	-
					<i>Space and equipment rental</i>	
Utility Services	33,802	57,300	49,850	58,300	58,300	-
					<i>Water & sewer</i>	
Other Purchased Services	123,382	202,415	173,044	204,050	198,550	-
					<i>Recreation programs, contracts, telephone, insurance premiums</i>	
Training & Conference	4,367	19,700	14,850	19,700	19,700	-
General Supplies	121,964	106,550	119,258	122,500	115,100	
					<i>Office supplies, uniforms, repair supplies, small equipment, janitorial supplies</i>	
Energy	133,483	149,775	138,915	156,775	159,425	-
					<i>Natural gas, electricity, gasoline, fuel oil</i>	
Operating Supplies	133,795	112,750	124,171	118,750	118,000	-
					<i>Paint, lumber, concrete, fertilizer, mulch, sand, sod, seed, chemicals</i>	
Inventory Purchases	-	-	-	-	-	-
Other Operating Costs	100,802	172,250	171,880	142,250	142,250	-
					<i>Memberships & dues, permit fees, insurance claims</i>	
Total Operating Exps.	884,793	1,179,540	1,051,213	1,180,445	1,093,510	-
Capital Outlay	75,925	65,000	65,000	65,000	56,000	-
					<i>Replacement equipment</i>	
Payments T/O Agencies	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>2,345,879</u>	<u>2,671,955</u>	<u>2,475,449</u>	<u>2,742,474</u>	<u>2,626,157</u>	-
Cost-Sharing Expenses	246,643	272,681	233,259	287,076	287,076	-
Contra-Expenses	-	-	-	-	-	-
REVENUES	<u>576,728</u>	<u>638,509</u>	<u>634,987</u>	<u>647,472</u>	<u>638,997</u>	-
Net County Dollars	<u>1,769,151</u>	<u>2,033,446</u>	<u>1,840,462</u>	<u>2,095,002</u>	<u>1,987,160</u>	-



COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA



Operating Goals & Objectives:

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

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

COMMUNITY AND ECONOMIC DEVELOPMENT

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

Goals:

- Provide affordable workforce rental housing to low income households
- Provide assistance to County residents for first time homeownership
- Perform rehabilitation of homes owned by very low, low and moderate income citizens to improve living conditions
- Protect property values, the health and safety of Forsyth County citizens through effective code enforcement
- Work with community partners to focus efforts on increasing the numbers of new businesses and jobs
- Through collaborative efforts leverage public assets to improve housing and provide opportunities for first time home buyers

Program Descriptions:

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

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

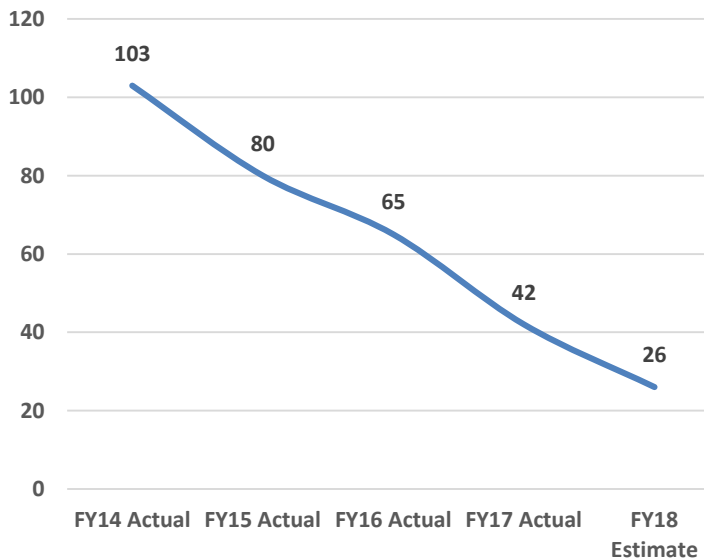
Minimum Housing Code Enforcement – protect the health and safety of residents while strengthening the values of surrounding property.

Current Initiatives:

- Develop Second Phase of the Enclave Apartment Community (96 rental units) and begin construction by July 2018.
- Create plan for Workforce Housing including both rental and home ownership with the WSFC School System.
- Develop new Housing Rehabilitation Loan Program based on recapture of loans.
- Deliver Traditional Housing Rehabilitation Services.
- Deliver Traditional Home Ownership Services.
- Restructure the New Century Individual Development Account Program using only state and local funds for homeownership.
- Provide fund development activities to raise local and private monies to fund the New Century IDA Program for Small Business Capitalization.
- Develop and deliver the New Century IDA Program for Small Business Capitalization.
- Develop and receive state certification as an NCWORKS Certified Work Ready Community.
- Complete and populate the Tanglewood Business Park.
- Develop and deliver the New Century IDA program for Small Business Capitalization.

Performance Measures:

Code Enforcement Inspections

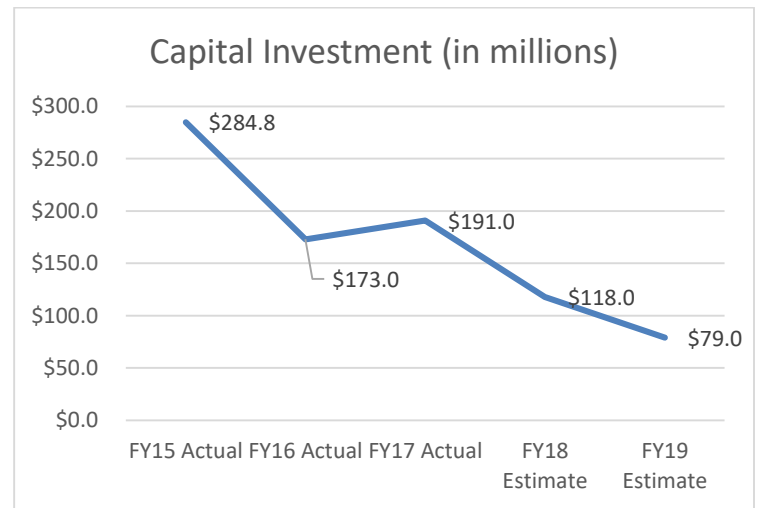
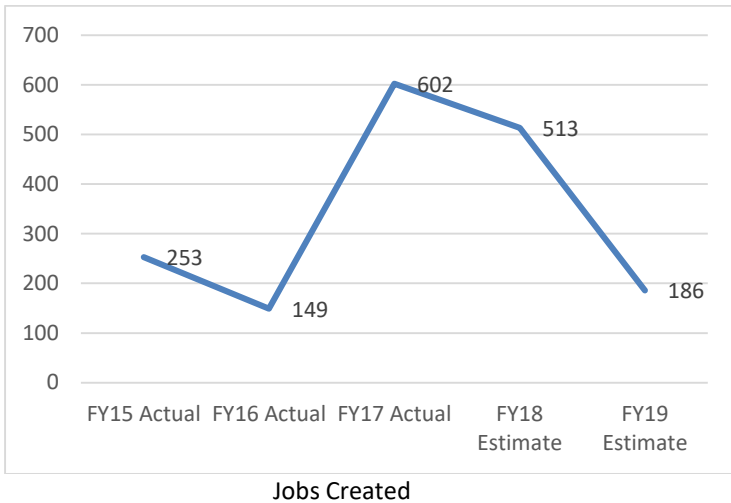


35
First Time Home Buyers

\$4,530,000
Total First Time Home Buyer Investment

24
Homes Rehabilitated

COMMUNITY AND ECONOMIC DEVELOPMENT



Budget Highlights: Community and Economic Development represents the merger of Housing and Community Development and Economic Development. The FY19 Recommended Budget represents a net County dollar decrease of \$354,955, or 9.7% from the FY18 Adopted Budget. Expenditures reflect a decrease of \$347,955 (-9.4%) from the FY18 Adopted Budget, which is primarily attributed to Economic Development drivers including both the elimination of an annual payment to the Airport Commission and completion of a 10-year fixed payment agreement with WFU Health Sciences. On the Community Development side, drivers include increases in Other Contractual Services for administrative support which is offset by the elimination of the Property Abatement Program. Revenues reflect an increase of \$7,000 (13.9%) over the FY18 Adopted Budget, which is attributed to an expected increase in revenue from the N.C. Housing Finance Agency based on home closings through the Community Partners Loan Pool Loan Program.

PROGRAM SUMMARY

	FY 16-17		FY 17-18		FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	535,041	561,473	505,330	652,463	602,548	-
Emergency Rehab.	12,253	15,000	15,000	15,000	15,000	-
Economic Development	2,969,489	3,141,843	10,093,169	3,192,813	2,752,813	-
TOTAL	<u>3,516,783</u>	<u>3,718,316</u>	<u>10,613,499</u>	<u>3,860,276</u>	<u>3,370,361</u>	<u>-</u>

COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	302,946	308,053	314,741	353,423	319,353	-
Other Employee Benefits	1,488	312	312	312	312	-
					<i>Cell Phone stipend</i>	
Employee Benefits	116,857	108,998	110,002	122,482	110,632	-
Total Personal Services	421,291	417,363	425,055	476,217	430,297	-
<i>Operating Expenditures</i>						
Construction Services	-	2,500	500	-	-	-
Communications	3,266	3,120	3,505	3,900	3,505	-
Other Purchased Services	122,074	103,100	42,935	96,656	96,656	-
					<i>Telephone, printing, advertising contractual services, consumer counseling for IDA Program</i>	
Insurance Premiums	652	1,000	950	1,000	1,000	-
Training & Conference	7,056	6,450	6,450	7,450	6,450	-
General Supplies	2,000	3,000	3,200	5,700	2,850	-
Operating Supplies	997	250	-	-	250	-
					<i>Supplies, software</i>	
Other Operating Costs	15,383	19,690	17,735	19,590	19,590	-
					<i>Emergency rehab, memberships, insurance claims</i>	
Aid to Other Gvr. Agencies	435,348	621,870	585,348	466,890	466,890	-
					<i>Payments to grantee agencies</i>	
Other Contracts, Grants	2,482,466	2,513,723	9,501,571	2,735,923	2,295,923	-
					<i>Economic development incentive agreements, Grant Funds to United Way for IDA Program</i>	
Transfer to Housing GPO	26,250	26,250	26,250	46,950	46,950	-
					<i>Transfer of matching funds to GPO</i>	
Total Operating Exps.	3,095,492	3,300,953	10,188,444	3,384,059	2,940,064	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>3,516,783</u>	<u>3,718,316</u>	<u>10,613,499</u>	<u>3,860,276</u>	<u>3,370,361</u>	-
Cost-Sharing Expenses	19,799	17,444	23,015	48,512	48,512	-
REVENUES	<u>39,973</u>	<u>50,374</u>	<u>7,052,774</u>	<u>57,374</u>	<u>57,374</u>	-
POSITIONS (FT/PT)	5/0	5/0	5/0	6/0	5/0	

COMMUNITY AND ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT PAYMENTS AND REVENUES

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES						
Grantee Agencies:						
Downtown W-S Partnership	20,000	20,000	20,000	20,000	20,000	-
KVL Chamber of Commerce	5,172	5,172	5,172	5,172	5,172	-
W-S Chamber of Commerce	100,000	100,000	100,000	100,000	100,000	-
Film Commission	30,000	30,000	30,000	30,000	30,000	-
Airport Commission	-	150,000	150,000	-	-	-
W-S Business, Inc.	100,000	100,000	100,000	100,000	100,000	-
Subtotal Grantee Agencies	255,172	405,172	405,172	255,172	255,172	-
Incentives						
City of WS (parking deck)	435,348	471,870	435,348	466,890	466,890	-
				<i>FY19 Agreement status: 16 of 20.</i>		
Pepsi	83,964	75,921	75,921	161,965	161,965	-
				<i>FY19 Agreement status: 5 of 7.</i>		
Wake Forest Univ. Hlth Sci.	118,935	396,270	396,270	-	-	-
				<i>Fixed payments complete - future payments based on future development.</i>		
WSBI/Union Cross	290,430	-	-	-	-	-
Herbalife	269,252	276,130	276,127	287,005	287,005	-
				<i>FY19 Agreement status: 3 of 5.</i>		
Lowes	210,624	-	-	-	-	-
				<i>Agreement status: Completed in FY17.</i>		
Caterpillar, Inc/Progress Rail	608,858	757,406	757,406	795,406	795,406	-
				<i>FY19 Agreement status: 6 of 15.</i>		
United Furniture Industries	-	21,500	18,791	21,500	21,500	-
				<i>FY19 Agreement status: 3 of 7.</i>		
Deere-Hitachi	180,336	264,220	264,220	254,655	254,655	-
				<i>FY19 Agreement status: 4 of 7.</i>		
Wexford WFU	233,090	230,900	227,652	233,200	233,200	-
				<i>FY19 Agreement status: 6 of 21.</i>		
Inmar Inc.	191,021	193,175	189,160	180,208	180,208	-
				<i>FY19 Agreement status: 3 of 7.</i>		
Piedmont Propulsion	3,115	3,041	3,041	3,014	3,014	-
				<i>FY19 Agreement status: 4 of 5.</i>		
Corning	-	-	-	76,974	76,974	-
				<i>FY19 Agreement status: 1 of 5.</i>		
Polyvlies	18,283	17,815	17,811	16,824	16,824	-
				<i>FY19 Agreement Status: 3 of 8.</i>		
Bailey Power	-	-	3,000,000	-	-	-
Whitaker Park	-	-	4,000,000	-	-	-
Creative Corridors	19,386	-	-	-	-	-
Center for Creative Economy	-	-	-	40,000	-	-
Kailo	-	2,173	-	-	-	-
Peters Creek Community Initi:	-	-	-	400,000	-	-
Other Contractual Services	25,425	-	-	-	-	-
Subtotal Incentives	2,688,067	2,710,421	9,661,747	2,937,641	2,497,641	-
Total Expenditures	2,943,239	3,115,593	10,066,919	3,192,813	2,752,813	-
REVENUES	30,373	30,374	30,374	30,374	30,374	-

Future Economic Development projects include: Johnson Controls (FY20); Bunzl (FY20); and The Clearing House (2nd Project – FY20).

CITY/COUNTY PLANNING AND DEVELOPMENT SERVICES

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

Program Descriptions:

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

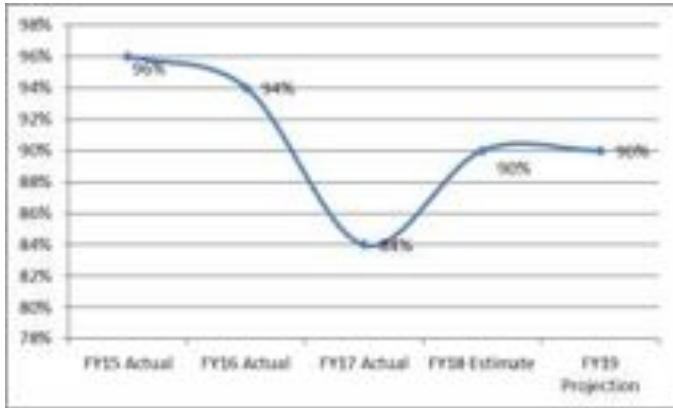
Land Use Administration - Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of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

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

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

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

Key Performance Measures:

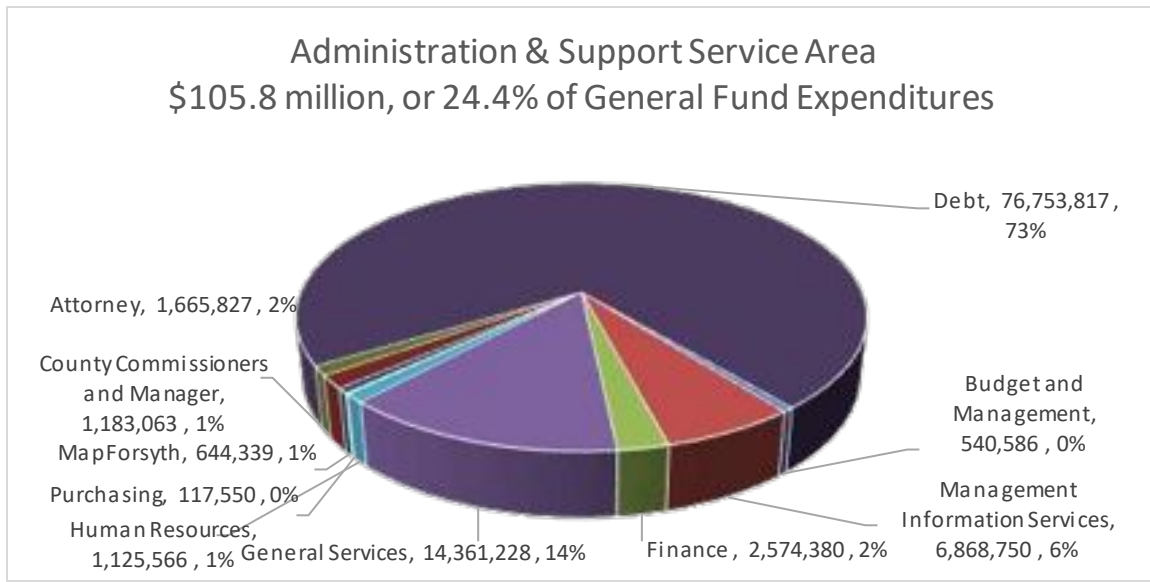


Approved Plans Meeting Goals & Policies of Legacy Comprehensive Plan

PROGRAM SUMMARY

	FY 16-17		FY 17-18		FY 18-19	
	Actual	Original	Estimate	Request	Recommend	Adopted
Planning Board	1,144,624	1,274,920	1,246,280	1,220,220	1,220,220	-
Transportation Planning	272,702	293,460	280,110	331,390	331,390	-
County Share	<u>1,417,326</u>	<u>1,568,380</u>	<u>1,526,390</u>	<u>1,551,610</u>	<u>1,551,610</u>	<u>-</u>

ADMINISTRATION & SUPPORT SERVICE AREA



Operating Goals & Objectives:

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

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

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

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

Percent of long term debt service included for FY 18-19, is 17.7%. Debt projections for the future indicate the County will exceed this debt limitation if all projects in the proposed Capital Improvement Plan are funded with long term financing. Future discussions with the Commissioners will determine if, how, and when these projects are financed.

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

BUDGET & MANAGEMENT

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

Goals:

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

Program Descriptions:

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

Current Initiatives:

- Prepare Continuation and Alternate Service Level budget documents for presentation to the Board of Commissioners ensuring compliance with Chapter 159A of the Local Government Budget and Fiscal Control Act by assigned deadlines.
- Complete management studies resulting from Board Directed Initiatives and other Manager Office requests by assigned deadlines.
- Complete development of automated system for Board Appropriation and appropriation transfers that require approval of Budget, Finance, and Manager’s Office.
- Analysts will review contracts within five days of contract being entered into Contract Control and enter comments explaining reason for taking longer than five days to approve.
- Analysts will review NeoGov requisition within five days of HR review and enter comments explaining reason for not approving requisition within five days of applicable.
- Complete Operations Reports on Quarterly basis analyzing data from County Measures and other information gathered by departments.

Performance Measures:

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

Budget Highlights: The FY19 Recommended budget for the Budget & Management department reflects a net County dollar increase of \$28,340 or 5.5% over the FY18 Adopted Budget. The driver of this increase is the transition of JCPC Administration revenue from Budget and Management to Youth Services. Expenditures are increasing, \$12,840, most of which is found in Personal Services for annualized performance adjustments and fringe benefit adjustments. Operating expenses increased by \$650 due to increases in General Office Supplies.

PROGRAM SUMMARY:

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Budget & Management	490,175	527,746	524,785	540,586	540,586	-
TOTAL	<u>490,175</u>	<u>527,746</u>	<u>524,785</u>	<u>540,586</u>	<u>540,586</u>	<u>-</u>

BUDGET & MANAGEMENT

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	309,545	339,806	349,962	354,996	354,996	-
Other Employee Benefits	1,272	-	-	-	-	-
Employee Benefits	120,650	130,640	132,357	127,640	127,640	-
Total Personal Services	431,467	470,446	482,319	482,636	482,636	-
Operating Expenditures						
Professional & Tech Service	635	650	635	650	650	-
				<i>Fee to submit document to GFOA</i>		
Rent	257	200	115	200	200	-
Other Purchased Services	53,486	41,100	34,994	41,000	41,000	-
				<i>Contractual studies and insurance premiums</i>		
Training & Conference	3,095	11,000	5,351	11,000	11,000	-
General Supplies	874	2,350	1,321	3,100	3,100	-
Other Operating Costs	361	2,000	50	2,000	2,000	-
				<i>Insurance claims, memberships & dues</i>		
Total Operating Exps.	58,708	57,300	42,466	57,950	57,950	-
TOTAL EXPENDITURES	<u>490,175</u>	<u>527,746</u>	<u>524,785</u>	<u>540,586</u>	<u>540,586</u>	-
Cost-Sharing Expenses	25,310	37,925	28,884	35,226	35,226	-
REVENUES	<u>-</u>	<u>15,500</u>	<u>15,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<i>Revenue received for administrative support for JCPC Committee moving to Youth Services in FY19</i>					
POSITIONS (FT/PT)	6/0	6/0	6/0	6/0	6/0	

MANAGEMENT INFORMATION SYSTEMS

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

Goals:

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

Program Descriptions:

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

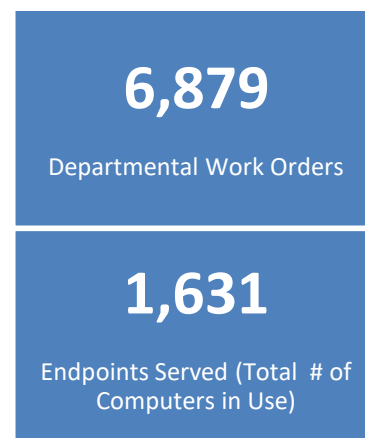
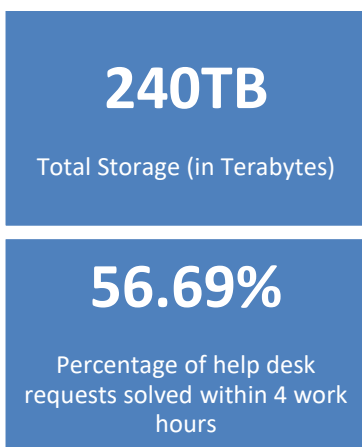
Client Relations - Oversees high-level departmental contact between MIS and other departments. This unit is responsible for establishing and maintaining a single point of contact for departments and is responsible for providing training and education for IT related subject matter for Forsyth County employees.

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

Current Initiatives:

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

Performance Measures:



Budget Highlights: The MIS FY19 Recommended Budget reflects a net County dollar increase of \$283,451 or 4.3% over the FY18 Adopted Budget. Expenditures represent a \$283,251 (4.3%) increase over FY18, with the primary drivers including a capital equipment investment in a Data Protection Solution with one-year of maintenance service, increased On-Line Service costs due to an upgrade to Google G-Suite, and increased Personal Services costs due to annualized salary and benefit increases. These increases are offset somewhat by reductions in Small Equipment, Equipment Repair Service, Software, Software License, and Operating Supplies expenditures. Revenues represent a \$200 (-100.0%) decrease from FY18 as a result of revenue stream responsibility for Pay Telephone Receipts & Commissions shifting to General Services in FY19.

MANAGEMENT INFORMATION SYSTEMS

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	649,243	710,128	663,143	495,850	494,600	-
Technology Solutions	4,464,886	4,966,711	4,652,318	6,076,138	5,836,486	-
Application Solutions	724,174	908,660	645,820	537,664	537,664	-
TOTAL	<u>5,838,303</u>	<u>6,585,499</u>	<u>5,961,281</u>	<u>7,109,652</u>	<u>6,868,750</u>	<u>-</u>

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	2,482,463	2,701,646	2,494,985	2,815,710	2,815,710	-
Other Employee Benefits	11,402	4,564	4,368	4,564	4,564	-
					<i>Cell phone stipends</i>	
Employee Benefits	920,222	932,079	842,980	955,795	955,795	-
Total Personal Services	<u>3,414,087</u>	<u>3,638,289</u>	<u>3,342,333</u>	<u>3,776,069</u>	<u>3,776,069</u>	<u>-</u>

Operating Expenditures

Maintenance Service	552,296	550,000	470,000	411,900	407,110	-
					<i>Copier maintenance, hardware maintenance for computer equipment</i>	
Rent	130,346	141,000	155,750	146,955	146,705	-
					<i>Copier rental agreement</i>	
Construction Services	24,728	30,000	25,000	30,000	30,000	-
					<i>Wiring projects</i>	
Other Purchased Services	1,134,766	1,415,760	1,396,880	1,615,278	1,568,916	-
					<i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges</i>	
Training & Conference	11,050	25,250	18,740	25,250	25,250	-
					<i>Training & personal mileage</i>	
General Supplies	154,802	488,300	353,078	450,800	361,300	-
					<i>Computer & printer replacement, postage, small equipment, repair supplies</i>	
Operating Supplies	37,270	147,000	50,000	81,000	81,000	-
					<i>Software, paper, printer supplies, computer supplies</i>	
Other Operating Costs	10,390	17,900	17,500	17,400	17,400	-
					<i>Winston net membership, memberships & dues, books & subscriptions, insurance claims</i>	
Total Operating Exps.	<u>2,055,648</u>	<u>2,815,210</u>	<u>2,486,948</u>	<u>2,778,583</u>	<u>2,637,681</u>	<u>-</u>

Capital Outlay

	<u>368,568</u>	<u>132,000</u>	<u>132,000</u>	<u>555,000</u>	<u>455,000</u>	<u>-</u>
					<i>Software, server replacements and equipment for County departments</i>	

TOTAL EXPENDITURES	<u>5,838,303</u>	<u>6,585,499</u>	<u>5,961,281</u>	<u>7,109,652</u>	<u>6,868,750</u>	<u>-</u>
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Cost-Sharing Expenses	191,126	160,101	207,270	144,816	144,816	-
Contra-Expenses	(563,715)	(527,705)	(526,087)	(567,005)	(567,005)	-

REVENUES	<u>243</u>	<u>200</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
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POSITIONS (FT/PT)	41/0	41/0	41/0	41/0	41/0	-
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FINANCE

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

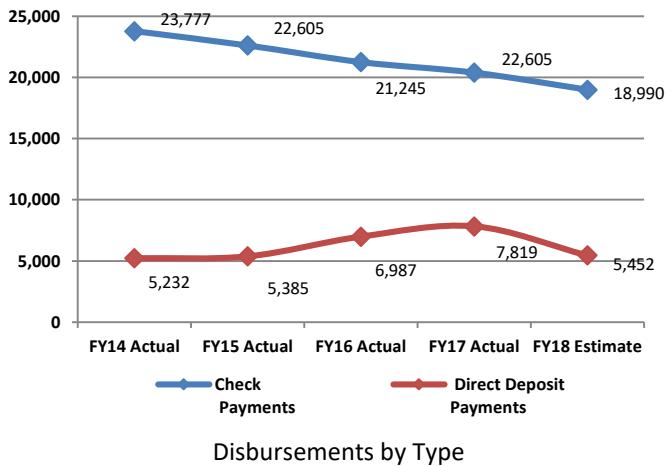
Goals:

- Implement and monitor enhancements to purchasing procedures based on approved policy
- Improve inter-office efficiency by developing and implementing a digital Board/County Manager Budget Appropriation/Transfer process.
- Evaluate automated solutions to potentially minimize or eliminate check writing and enhance internal control.
- Conduct necessary planning and evaluation for replacement or enhancement to accounting and related financial systems
- Improve internal department communication and knowledge related to grant and single audit guidelines to provide consistency and ensure accurate information

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

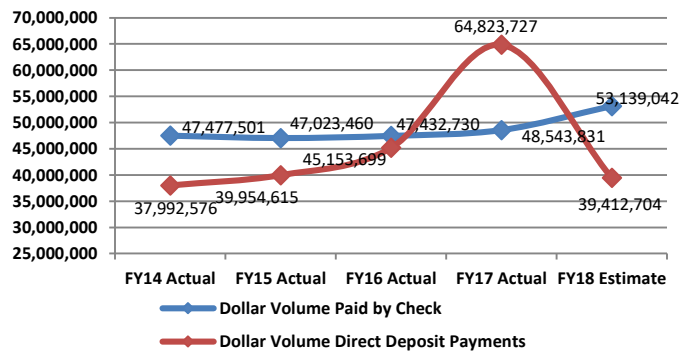
Key Performance Measures:



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

Current Initiatives:

- Continue to fine tune day to day purchasing process.
- Actively participate in system development.
- Continue review and cost analysis.
- Select consultant for new accounting system RFP.
- Develop framework and departmental/state contacts for manual.



Disbursements by Amount

Budget Highlights: The FY19 Recommended Budget reflects an expenditure increase of \$47,329, or 1.9% over the FY18 Adopted Budget; however, due to \$158,000 in Occupancy Tax Collection Fees transitioning from Non-Departmental to Finance, there is an overall decrease in the Net County dollars of \$110,671, or -4.5% from the Current Year Original budget. The majority of the increase in expenses is due to annualized increases in salary and fringe benefits. Other notable changes in expenditures are the elimination of Audio-Visual Supplies, Office Supplies, and Telephone costs, and a significant reduction in Bank Service Charges which will result in an expected \$35,000 decrease in FDIC charges.

FINANCE

PROGRAM SUMMARY

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
Finance	2,386,588	2,527,051	2,582,910	2,574,380	2,574,380	-
TOTAL	<u>2,386,588</u>	<u>2,527,051</u>	<u>2,582,910</u>	<u>2,574,380</u>	<u>2,574,380</u>	<u>-</u>

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
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EXPENDITURES

Personal Services

Salaries & Wages	1,443,285	1,460,748	1,459,654	1,523,264	1,523,264	-
Other Employee Benefits	7,739	-	1,850	1,850	1,850	-
					<i>Ipad & cell phone stipends</i>	
Employee Benefits	532,421	503,538	501,299	512,111	512,111	-
Total Personal Services	<u>1,983,445</u>	<u>1,964,286</u>	<u>1,962,803</u>	<u>2,037,225</u>	<u>2,037,225</u>	<u>-</u>

Operating Expenditures

Professional Fees	70,630	185,000	244,340	190,000	190,000	-
					<i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services</i>	
Maintenance Service	-	1,000	500	1,000	1,000	-
Rent	60	-	47	-	-	-
Other Purchased Services	257,311	303,350	325,875	273,050	273,050	-
					<i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums</i>	
Training & Conference	30,651	48,000	23,259	48,000	48,000	-
					<i>Certification training, GFOA & performance users conference, other specialized training for staff</i>	
General Supplies	10,272	14,500	17,740	13,500	13,500	-
					<i>Office supplies, books & subscriptions, small equipment</i>	
Operating Supplies	731	3,400	831	3,000	3,000	-
					<i>Audio-visual & training supplies for risk management safety training</i>	
Other Operating Costs	33,488	7,515	7,515	8,605	8,605	-
					<i>Insurance claims, memberships & dues</i>	
Total Operating Exps.	<u>403,143</u>	<u>562,765</u>	<u>620,107</u>	<u>537,155</u>	<u>537,155</u>	<u>-</u>

TOTAL EXPENDITURES	<u>2,386,588</u>	<u>2,527,051</u>	<u>2,582,910</u>	<u>2,574,380</u>	<u>2,574,380</u>	<u>-</u>
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Cost-Sharing Expenses	72,309	65,050	77,692	66,133	66,133	-
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REVENUES	<u>294,511</u>	<u>60,000</u>	<u>216,600</u>	<u>218,000</u>	<u>218,000</u>	<u>-</u>
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POSITIONS (FT/PT)	23/0	23/0	23/0	23/0	23/0	
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GENERAL SERVICES

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

Goals:

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

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

Facilities Services - provides custodial services for all County facilities.

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

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

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

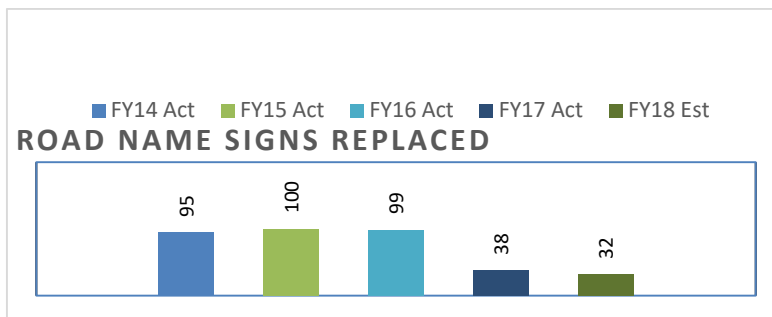
Current Initiatives:

- Establish department-wide safety policies and programs in coordination with each Risk Management program and policy.
- Establish annual safety training for department. Establish specific safety training courses for each division.
- Confirm Mission Essential Functions of departments housed in high priority facilities and General Services' roles for ensuring the continuation of these functions during a continuity event.
- Establish total estimated replacement cost of each building system utilizing Facility Dude Capital Forecast Module.
- Complete construction of the Kernersville Branch Library within the contractual completion date and within the approved budget.
- Complete construction of the Clemmons Branch Library within the contractual completion date and within the approved budget.
- Complete design of the new Kaleideum facility within the contractual completion date and within the approved budget.
- Complete design of the new court facilities within the contractual completion date and within the approved budget.

Program Descriptions:

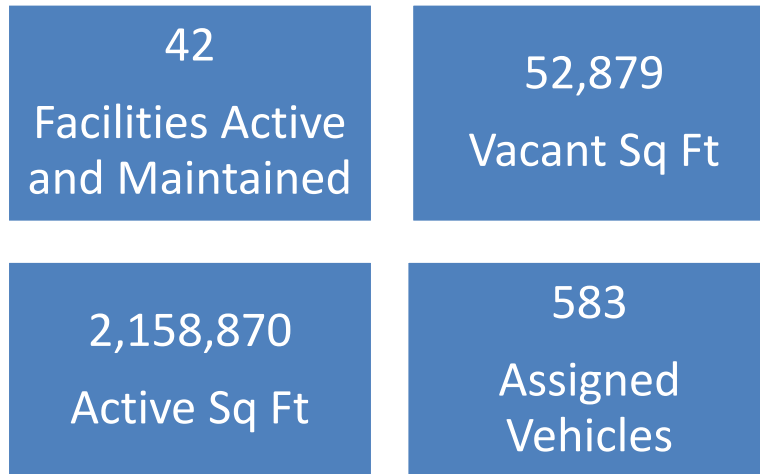
Construction Management - oversees the planning, design and construction of new and renovated County facilities; administers the County's Facilities Renewal Program.

Performance Measures:



GENERAL SERVICES

Performance Measures:



Budget Highlights: The FY19 Recommended Budget reflects a net County dollar increase of \$428,603 or 3.3% above the FY18 Adopted Budget. Revenues are projected to increase \$161,394 or 20.9% due primarily to estimated space rental at the Highland Avenue Center as well as revenue from the sale of timber at C.G. Hill and Rolling Hills properties. This revenue gain will be partially offset by a \$129,806 decrease in other space rental fees that is due to several factors including Daymark Recovery leaving the Behavioral Health Plaza and NCDPS-Juvenile Justice terminating the lease at 120 W. 3rd Street. Other increasing revenue accounts include Sale of Surplus, Other Reimbursements, and Pay Telephone Receipts and Commissions.

On the expenditure side, the Recommended Budget reflects an increase of \$589,997 or 4.3% over FY18. Primary Drivers include the new timber management program, new maintenance responsibilities with the Highland Avenue Center, effects from further expansion of the janitorial service contract during FY18, contractual increases, new fuel storage management responsibilities, and increased energy costs. Personal Services continues to show a decrease resulting from the elimination of seven vacant custodial positions at the beginning of FY18 as General Services expanded the janitorial contract further to include additional facilities and square footage. The largest category of decreasing expenditures is Operating Supplies (Auto Repair Parts, Tires, Operating Supplies) which reflects a decrease of \$113,900 from the FY18 Adopted Budget, and provides a partial offset of the increasing expenditures.

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	1,687,213	2,013,148	2,147,366	2,127,577	2,116,542	-
Automotive Services	2,325,683	2,524,348	2,463,159	2,917,597	2,603,447	-
Central Services	1,946,902	2,192,554	2,096,457	2,185,020	2,173,970	-
Construction Management	239,424	257,767	244,544	263,232	262,232	-
Facilities Operations	2,033,708	2,273,355	2,023,501	2,178,545	2,168,695	-
Grounds Maintenance	1,024,357	1,022,712	955,545	1,071,758	1,057,508	-
Facility Expenses	1,970,112	1,969,500	1,922,899	2,194,964	2,151,699	-
Support Services	1,451,969	1,517,847	1,621,812	1,875,415	1,827,135	-
TOTAL	12,679,368	13,771,231	13,475,283	14,814,108	14,361,228	-

GENERAL SERVICES

EXPENDITURES	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Personal Services						
Salaries & Wages	3,823,499	4,173,792	3,798,073	4,197,634	4,197,634	-
Other Employee Benefits	19,370	6,566	6,826	6,566	6,566	-
Employee Benefits	1,956,103	2,009,248	1,820,160	1,932,354	1,932,354	-
Board Compensation	-	900	900	900	900	-
Total Personal Services	5,798,972	6,190,506	5,625,959	6,137,454	6,137,454	-
Operating Expenditures						
Professional Fees	1,062,357	1,148,300	1,144,300	1,192,000	1,172,000	-
					<i>Custodial and security services; legal and engineering fees.</i>	
Maintenance Service	988,023	1,130,950	1,559,860	1,515,435	1,491,235	-
					<i>Janitorial services, building and mechanical systems projects.</i>	
Rent	599,924	335,800	358,020	368,780	353,280	-
					<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i>	
Utility Services	85,093	120,200	119,925	145,600	145,370	-
					<i>Includes solid waste disposal charges, water & sewer services.</i>	
Construction Services	5,753	-	-	-	-	-
					<i>Capital Repair Plan.</i>	
Other Purchased Services	684,781	732,150	785,032	838,889	835,579	-
					<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>	
Training & Conference	12,058	10,250	10,350	21,750	14,750	-
General Supplies	826,614	784,025	814,587	840,970	790,135	-
					<i>Janitorial & maintenance repair supplies; small equipment purchases.</i>	
Energy	1,558,558	2,130,600	2,030,178	2,531,650	2,346,975	-
					<i>Electricity, natural gas, gasoline.</i>	
Operating Supplies	902,040	1,015,000	855,937	971,300	901,100	-
					<i>Tires & automotive supplies, protective gear, repair supplies.</i>	
Other Operating Costs	51,944	88,150	81,805	91,030	87,600	-
					<i>Insurance claims, memberships & dues.</i>	
Total Operating Exps.	6,777,145	7,495,425	7,759,994	8,517,404	8,138,024	-
Capital Outlay	103,251	85,300	89,330	159,250	85,750	-
TOTAL EXPENDITURES	<u>12,679,368</u>	<u>13,771,231</u>	<u>13,475,283</u>	<u>14,814,108</u>	<u>14,361,228</u>	-
Cost-Sharing Expenses	1,637,627	1,774,686	1,557,045	1,622,265	1,622,943	-
Contra-Expenses	(7,733,216)	(7,591,453)	(7,166,782)	(8,110,018)	(8,086,482)	-
REVENUES	<u>843,307</u>	<u>771,386</u>	<u>864,376</u>	<u>927,780</u>	<u>932,780</u>	-
POSITIONS (FT/PT)	128/1	122/1	115/1	115/1	115/1	-



HUMAN RESOURCES

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

Goals:

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

Program Descriptions:

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

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

Current Initiatives:

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

Performance Measures:

	FY14	FY15	FY16	FY17
<u>Turnover % by Service Area</u>				
Admin & Support	9.6%	12.5%	4.3%	12.7%
Community & Economic Development	20.0%	0.0%	0.0%	25%
Cultural & Recreation	14.4%	14.9%	13.3%	21.6%
Environmental Management	21.7%	4.2%	8.3%	8.7%
General Government	3.7%	23.2%	11.1%	6.3%
Health	14.7%	22.5%	20.9%	17.5%
Public Safety	12.0%	21.1%	12.4%	19.3%
Social Services	10.7%	14.7%	17.1%	14.5%
Total Turnover	<u>11.8%</u>	<u>13.7%</u>	<u>13.6%</u>	<u>16.7%</u>
Sick Leave Utilization	3.5%	3.5%	3.5%	3.4%

Budget Highlights: The Human Resources FY19 Recommended Budget reflects a net County dollar increase of \$25,779, or 2.3% over the FY18 Adopted Budget. The increase is driven by Personal Services due to annualized performance increases and a slight increase in fringe benefits.

HUMAN RESOURCES

PROGRAM SUMMARY

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
Human Resources	954,347	1,099,787	1,040,706	1,126,066	1,125,566	-
TOTAL	<u>954,347</u>	<u>1,099,787</u>	<u>1,040,706</u>	<u>1,126,066</u>	<u>1,125,566</u>	<u>-</u>

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
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EXPENDITURES

Personal Services

Salaries & Wages	546,720	581,821	563,442	605,540	605,540	-
Employee Benefits	192,702	190,476	195,727	194,666	194,666	-
<i>Total Personal Services</i>	<i>739,422</i>	<i>772,297</i>	<i>759,169</i>	<i>800,206</i>	<i>800,206</i>	<i>-</i>

Operating Expenditures

Professional Fees	32,602	40,000	35,000	40,000	40,000	-
Rent	282	750	615	750	750	-
			<i>Contract for the County's Employee Assistance Program</i>			
Other Purchased Services	135,108	214,200	200,336	212,600	212,600	-
Training & Conference	2,877	12,365	7,050	12,365	12,365	-
			<i>Criminal & drivers license checks, COBRA & Flex Program Admin., Neo Gov contracts, Comp/Class Study</i>			
General Supplies	6,549	9,400	6,153	9,400	8,900	-
Operating Supplies	23,048	26,300	20,340	26,300	26,300	-
			<i>Office supplies, small equipment, books & subscriptions</i>			
Other Operating Costs	14,459	24,475	11,918	24,320	24,320	-
Inventory Purchase	-	-	125	125	125	-
			<i>Tuition reimbursement, membership & dues, insurance claims</i>			
<i>Total Operating Exps.</i>	<i>214,925</i>	<i>327,490</i>	<i>281,537</i>	<i>325,860</i>	<i>325,360</i>	<i>-</i>

TOTAL EXPENDITURES	<u>954,347</u>	<u>1,099,787</u>	<u>1,040,706</u>	<u>1,126,066</u>	<u>1,125,566</u>	<u>-</u>
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Cost-Sharing Expenses	40,724	32,598	33,297	35,666	35,666	-
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POSITIONS (FT/PT)	10/0	10/0	10/0	10/0	10/0	
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PURCHASING

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

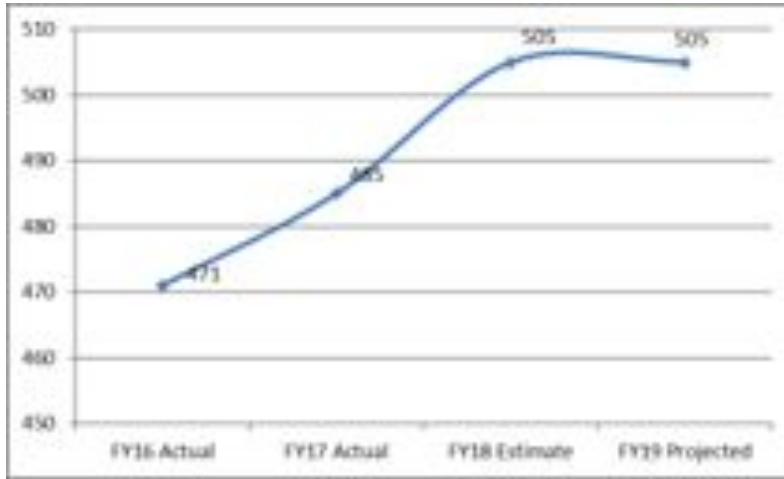
required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

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

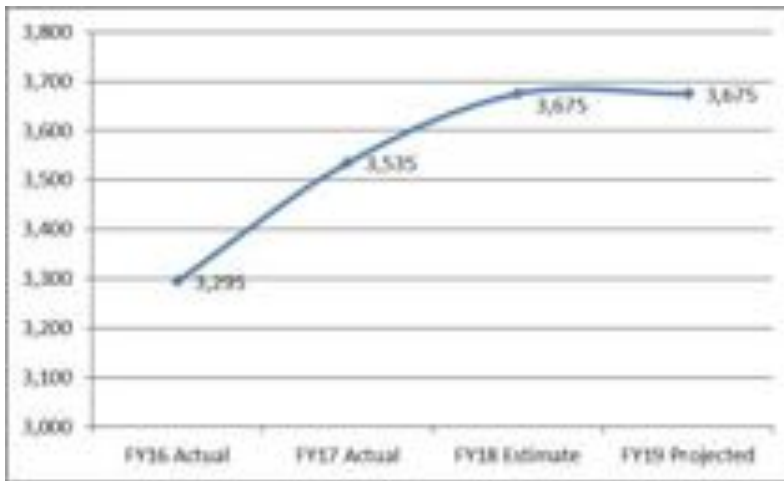
Program Descriptions:

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

Key Performance Measures:



Purchase Orders per Position



Total Number of Purchases

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Purchasing	110,707	114,480	114,890	117,550	117,550	-
County Share	110,707	114,480	114,890	117,550	117,550	-

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



MAPFORSYTH

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

Goals:

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

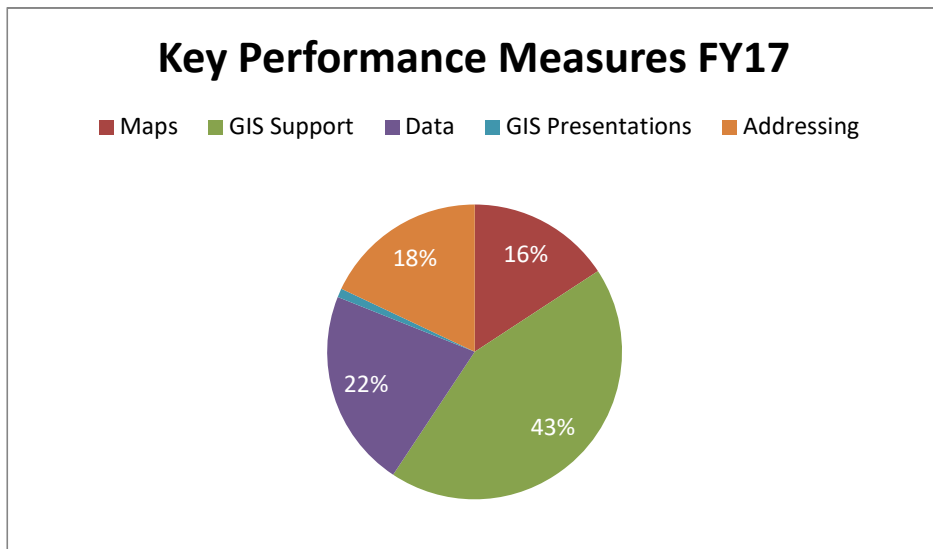
municipalities that use GIS Addressing information, while supporting and training others who do not have GIS staff. Projects include providing Maps, GIS Support, Data, GIS Presentations, GIS Trainings, and Addressing.

Current Initiatives:

- Identify and train the GIS users who could utilize open access software GIS platforms (QGIS) in place of ArcGIS desktop by the end of FY19.
- Develop a “road show program” to train city and county personnel to better use GIS.
- Create a web application on the MapForsyth website to provide the public access to the Master Address Repository (MAR).

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

Performance Measures:



Planned Division of Staff Time

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

Budget Highlights: The workload continues to increase as more stakeholders become aware of the services and capabilities available through MapForsyth. The FY19 Recommended Budget reflects a net County dollar decrease of \$4,820 or 1.1% from the FY18 Adopted Budget. MapForsyth submitted an ASL request to develop a plan to create a hybrid GIS environment, which facilitates using both ArcGIS software and open access source GIS platform. The revenue for MapForsyth is primarily from the City of Winston-Salem per an inter-local agreement. The revenue formula is based on weighted population. Currently, the City funds 35.5% and the County 64.5% of the MapForsyth budget.

Revenue is exceeding the Current Year Original budget due to anticipated prior year payments from the City of Winston-Salem for MapForsyth. As mentioned above, the City funds a portion of the MapForsyth budget and due to an accounting error, the billing for prior year expenditures was not completed nor was payment received until the current year.

MAPFORSYTH

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
GIS	769,846	481,238	399,641	511,639	485,596	-
Addressing	1,702	156,318	154,899	159,068	158,743	-
TOTAL	<u>771,548</u>	<u>637,556</u>	<u>554,540</u>	<u>670,707</u>	<u>644,339</u>	<u>-</u>

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	386,276	439,370	398,805	459,215	459,215	-
Employee Benefits	161,506	171,685	135,234	158,551	157,183	-
Total Personal Services	547,782	611,055	534,039	617,766	616,398	-

Operating Expenditures

Rent	108	-	-	180	180	-
Other Purchased Services	210,105	7,000	1,000	32,800	7,800	-
				<i>Software Licensing and Maintenance, Other Contractual, Insurance Premiums</i>		
Training & Conference	8,227	10,251	10,251	10,751	10,751	-
Materials & Supplies	3,144	5,250	5,250	5,210	5,210	-
				<i>Office supplies, small equipment, Books & Subscriptions, Other General Supplies</i>		
Other Operating Costs	2,182	4,000	4,000	4,000	4,000	-
				<i>Insurance claims, Membership & Dues</i>		
Total Operating Exps.	223,766	26,501	20,501	52,941	27,941	-

TOTAL EXPENDITURES	<u>771,548</u>	<u>637,556</u>	<u>554,540</u>	<u>670,707</u>	<u>644,339</u>	<u>-</u>
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Cost-Sharing Expenses	80,655	21,415	21,415	12,539	12,539	-
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REVENUES	<u>141</u>	<u>206,219</u>	<u>798,938</u>	<u>226,697</u>	<u>217,822</u>	<u>=</u>
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POSITIONS (FT/PT)	6/0	7/0	7/0	7/0	7/0	
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ATTORNEY

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

Goals:

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

Current Initiatives:

- Provide timely, accurate review of contracts
- Review and update of County codes.
- Monthly collaboration with work group on County legal matters.

Program Descriptions:

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

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

Budget Highlights: The County Attorney’s FY19 Recommended Budget is an increase of \$35,318, or 2.2% over the FY18 Adopted Budget. The bulk of the increase is driven by Personal Services due to annualized performance increases and a slight increase in fringe benefits, although there is some cost savings due to the retirement of a tenured County Attorney. There is also a slight increase due to ordinance codification, books and subscriptions, and software licensing & maintenance.

PROGRAM SUMMARY

	FY 16-17 Actual	FY 17-18		Request	FY 18-19 Recommend	Adopted
		Original	Estimate			
Attorney	798,792	818,510	807,455	781,311	780,411	-
Attorney - Social Services	727,945	811,999	847,426	885,416	885,416	-
Total	<u>1,526,737</u>	<u>1,630,509</u>	<u>1,654,881</u>	<u>1,666,727</u>	<u>1,665,827</u>	<u>-</u>

ATTORNEY

	FY 16-17 Actual	FY 17-18		Request	FY 18-19 Recommend	Adopted
		Original	Estimate			
EXPENDITURES						
Personal Services						
Salaries & Wages	1,118,431	1,205,975	1,236,722	1,244,766	1,244,766	-
Other Employee Benefits	2,522	-	-	-	-	-
Employee Benefits	361,855	358,738	367,867	348,772	348,772	-
Total Personal Services	1,482,808	1,564,713	1,604,589	1,593,538	1,593,538	-
Operating Expenditures						
Professional Fees	80	3,500	-	3,500	3,500	-
						<i>Legal fees</i>
Maintenance Service	-	120	-	60	60	-
						<i>Equipment repair</i>
Rent	-	4,200	-	4,200	4,200	-
						<i>Equipment rental, parking for DSS Attorneys</i>
Other Purchased Services	10,715	12,315	17,029	17,300	17,300	-
						<i>Printing costs, online law references and music licenses</i>
Training & Conference	9,742	12,388	7,821	12,190	12,190	-
						<i>Personal mileage and required travel</i>
General Supplies	17,422	17,455	17,778	19,781	19,781	-
						<i>Office supplies, books & subscriptions, small equipment</i>
Operating Supplies	925	2,750	1,219	3,350	3,350	-
Other Operating Costs	5,045	13,068	6,445	12,808	11,908	-
						<i>Memberships & dues, legal & court costs, insurance claims & premiums</i>
Total Operating Exps.	43,929	65,796	50,292	73,189	72,289	-
Total Expenditures	<u>1,526,737</u>	<u>1,630,509</u>	<u>1,654,881</u>	<u>1,666,727</u>	<u>1,665,827</u>	-
Cost-Sharing Expenses	27,230	21,137	13,050	21,090	21,091	-
Contra-Expenses	(845,090)	(610,000)	(713,007)	(750,000)	(750,000)	-
						<i>Social Services' Attorneys and Paralegal charge back</i>
POSITIONS (FT/PT)	14/0	15/0	15/0	15/0	15/0	

COUNTY COMMISSIONERS & MANAGER

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

Goals:

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

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

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

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

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

Initiatives:

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

Budget Highlights: The FY19 recommended budget for the Board of County Commissioners and Manager's Office reflects a net County dollar increase of \$31,164, or 2.7% over the FY18 Adopted Budget. The increase is driven by personal service cost increases of \$39,138, offset by reductions in other operating expenses.

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
Commissioners & Manager	1,133,851	1,151,899	1,202,181	1,183,063	1,183,063	-
TOTAL	<u>1,133,851</u>	<u>1,151,899</u>	<u>1,202,181</u>	<u>1,183,063</u>	<u>1,183,063</u>	<u>-</u>

COUNTY COMMISSIONERS & MANAGER

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	788,075	802,176	821,039	811,615	811,615	-
Other Employee Benefits	3,578	1,570	1,296	1,560	1,560	-
Employee Benefits	245,988	205,528	268,166	228,438	228,438	-
Total Personal Services	1,037,641	1,009,274	1,090,501	1,041,613	1,041,613	-
Operating Expenditures						
Professional Fees	1,225	2,000	-	2,000	2,000	-
Maintenance Service	-	300	-	300	300	-
Rent	78	525	503	550	550	-
Other Purchased Services	45,759	49,100	44,453	50,400	50,400	-
Training & Conference	21,404	50,500	36,324	50,500	50,500	-
				<i>Advertising, videotape briefings & meetings, laser fiche, employee luncheon</i>		
General Supplies	22,945	29,000	24,900	28,000	28,000	-
Operating Supplies	-	2,500	-	1,500	1,500	-
				<i>Office supplies, books & subscriptions, small equipment</i>		
Other Operating Costs	4,799	8,700	5,500	8,200	8,200	-
				<i>Insurance claims and professional memberships</i>		
Total Operating Exps.	96,210	142,625	111,680	141,450	141,450	-
TOTAL EXPENDITURES	<u>1,133,851</u>	<u>1,151,899</u>	<u>1,202,181</u>	<u>1,183,063</u>	<u>1,183,063</u>	-
Cost-Sharing Expenses	74,819	89,305	82,235	75,622	75,622	-
POSITIONS (FT/PT)	6/0	6/0	6/0	6/0	6/0	

DEBT SERVICE

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

Budget Highlights: The FY19 Recommended budget reflects a net County dollar increase of \$1,052,573 (3.4%) compared to the FY18 Adopted budget. Debt Leveling reserves for the 2016 Public Improvement Bonds and the proposed FY19 Limited Obligation Bonds for Court Facilities are driving the significant increase in revenue and expenditures.

Revenue for Debt Service includes Ad Valorem property tax revenue associated with the three debt leveling plans (4.51¢ for the 2006 and 2008 Bond Referendums for WSFCS and FTCC; 0.57¢ for the 2010 Library Bond Referendum; and 2.9¢ for the 2016 Public Improvement Bond Referendum). A fourth debt leveling plan is proposed in the FY19 budget for the \$115 million Limited Obligation Bonds that will be issued in FY19.

Additionally, funds are held in Budget Reserve to account for the excess revenue generated by the 2.9¢ tax for the November 2016 Bond referendum compared to FY19 Debt Service requirements as well as \$2,009,829 that has been included the two previous fiscal years for debt leveling associated with the November 2016 bond referendum. Finally, \$8,231,488 is budgeted in expenditures and revenues to account for a 2.3¢ tax increase associated with the Court Facility Limited Obligation Bonds that will be issued in FY19.

	FY 16-17		FY 17-18		FY 18-19		
	Actual		Original	Estimate	Request	Recommend	
Debt Reserve for Courts	-		-	-	8,231,488	8,231,488	-
General Obligation Bonds	49,419,016		61,882,213	55,512,131	60,116,369	60,116,369	-
Non-General Obligation Debt	5,901,185		2,611,300	5,880,873	5,849,110	5,849,110	-
Installment Purchase Contracts	2,658,150		5,880,873	2,611,300	2,556,850	2,556,850	-
Total	57,978,351		70,374,386	64,004,304	76,753,817	76,753,817	-
Debt By Service Area:							
	18-19%						
Animal Control	0.6%	468,309	442,557	442,557	423,355	423,355	-
Emergency Communications	0.1%	89,170	88,851	88,851	88,446	88,446	-
EMS	0.1%	38,172	37,043	37,043	65,450	65,450	-
Sheriff Administration	3.4%	2,743,394	2,696,586	2,696,586	2,642,066	2,642,066	-
Courts	1.1%	484,704	874,573	874,573	856,187	856,187	-
Total Public Safety	5.9%	3,823,749	4,139,610	4,139,610	4,075,504	4,075,504	-
Health	0.4%	100,801	255,949	255,949	317,837	317,837	-
Social Services	1.6%	1,261,106	1,261,727	1,261,727	1,260,696	1,260,696	-
Youth Services	0.1%	60,255	56,941	56,941	54,471	54,471	-
Total Health/Social Svcs.	2.4%	1,422,162	1,574,617	1,574,617	1,633,004	1,633,004	-
Forsyth Tech	9.1%	5,568,381	8,508,541	6,781,979	6,966,097	6,966,097	-
Schools	61.9%	39,727,357	47,904,098	43,659,057	47,504,094	47,504,094	-
Total Education	79.5%	45,295,738	56,412,639	50,441,036	54,470,191	54,470,191	-
Library	3.5%	2,607,915	2,541,057	2,541,057	2,653,641	2,653,641	-
Parks	3.1%	1,740,043	2,465,946	2,067,467	2,404,585	2,404,585	-
Total Culture & Rec.	7.4%	4,347,958	5,007,003	4,608,524	5,058,226	5,058,226	-
Technology	0.2%	136,192	136,026	136,026	135,701	135,701	-
General Services	1.0%	633,884	787,973	787,973	783,994	783,994	-
Administration/Other	3.1%	2,318,668	2,316,518	2,316,518	2,365,709	2,365,709	-
Total Admin./Other	4.8%	3,088,744	3,240,517	3,240,517	3,285,404	3,285,404	-
Debt Reserve for Courts		-	-	-	8,231,488	8,231,488	-
Total	100%	<u>57,978,351</u>	<u>70,374,386</u>	<u>64,004,304</u>	<u>76,753,817</u>	<u>76,753,817</u>	<u>-</u>

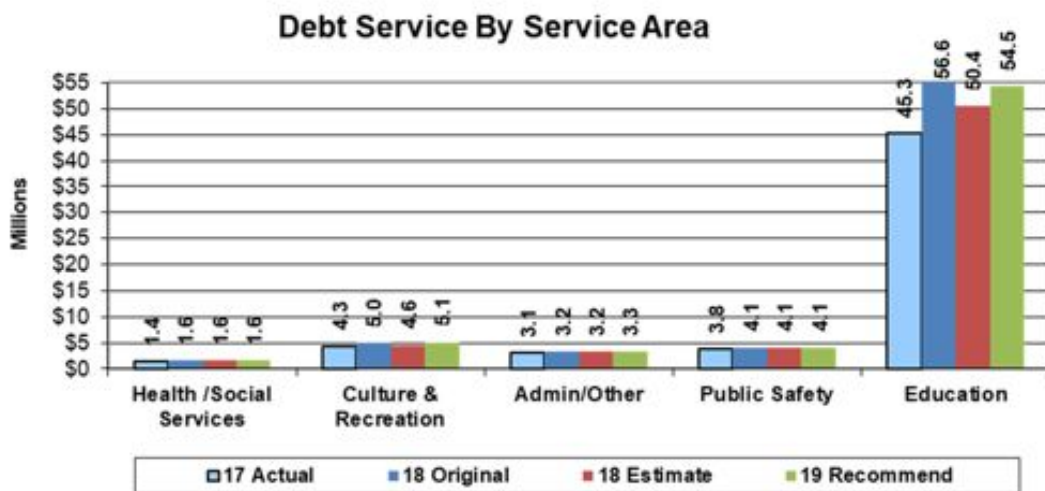
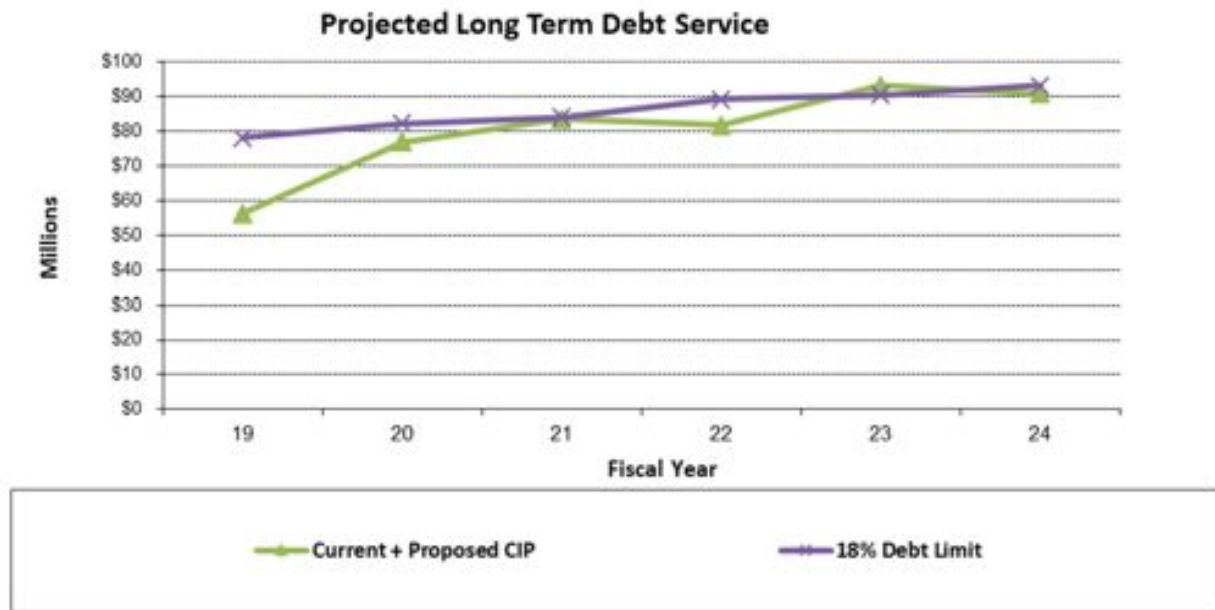
DEBT SERVICE

	FY 16-17	FY 17-18		Request	FY 18-19	
	Actual	Original	Estimate		Recommend	Adopted
<i>Debt by Issuance</i>						
2004 Schools VRDB	1,215,916	2,170,000	1,843,000	2,246,000	2,246,000	-
2007A Schools	1,783,500	2,096,125	2,096,125	-	-	-
2007B Schools VRDB	1,921,752	2,803,000	2,471,000	2,846,000	2,846,000	-
2007 Community College Bonds	758,000	920,250	920,250	-	-	-
2008 School Bonds	2,915,000	2,782,500	2,782,500	-	-	-
2008 2/3rds Bonds	385,000	367,500	367,500	-	-	-
2008 Refunding Bonds	2,614,975	-	-	-	-	-
2009 Educational Facilities Bonds	1,815,000	1,765,500	1,765,500	1,716,000	1,716,000	-
2009 Refunding	7,627,175	7,207,775	7,207,775	6,895,025	6,895,025	-
2010D QSCBs -Bonds	1,316,553	1,316,554	1,316,554	1,316,554	1,316,554	-
2010B GO P/I	5,221,200	5,038,000	5,038,000	4,809,000	4,809,000	-
2010C BABs - Bonds	3,845,300	3,845,300	3,845,300	3,845,300	3,845,300	-
2010A Public Improvement 2/3rds	1,659,613	1,613,313	1,613,313	1,558,525	1,558,525	-
2010E Refunding	4,625,700	4,498,300	4,498,300	4,376,200	4,376,200	-
2013 Public Improvement 2/3rds	902,688	889,751	889,751	877,532	877,532	-
2013 Educational Facilities	319,094	314,594	314,594	310,094	310,094	-
2013 Refunding	3,736,050	3,625,575	3,625,575	6,405,825	6,405,825	-
2014 Public Improvement 2/3rds	971,500	946,500	946,500	921,500	921,500	-
2014 Library Bonds	2,376,000	2,316,000	2,316,000	2,256,000	2,256,000	-
2015 Refunding Bonds	3,409,000	3,409,000	3,409,000	5,620,325	5,620,325	-
2014 Installment Purch (Refund)	886,849	864,065	864,065	836,404	836,404	-
2015 Installment Purch (Refund)	5,014,336	5,016,808	5,016,808	5,012,706	5,012,706	-
2017A Public Improvement 2/3rds	-	1,722,761	1,722,761	1,727,828	1,727,828	-
2017B GO P/I	-	12,233,915	6,522,833	12,388,661	12,388,661	-
2009 LOBS-Phillips Building	1,231,150	1,205,000	1,205,000	1,175,000	1,175,000	-
2012 LOBS-Phillips Building	1,427,000	1,406,300	1,406,300	1,381,850	1,381,850	-
Reserve for Courts	-	-	-	8,231,488	8,231,488	-
<u>Total Expenditures</u>	<u>57,978,351</u>	<u>70,374,386</u>	<u>64,004,304</u>	<u>76,753,817</u>	<u>76,753,817</u>	<u>-</u>
<u>REVENUE</u>	<u>6,181,586</u>	<u>39,596,134</u>	<u>38,028,937</u>	<u>44,922,992</u>	<u>44,922,992</u>	<u>-</u>

DEBT SERVICE

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

The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for fiscal years 2019 through 2024. Decisions related to the funding of new projects are considered within the framework of the debt policy. The "Proposed and Committed" is the debt service from all outstanding debt and proposed debt for future capital projects.



DEBT SERVICE

TOTAL DEBT OUTSTANDING

Approved/Issued

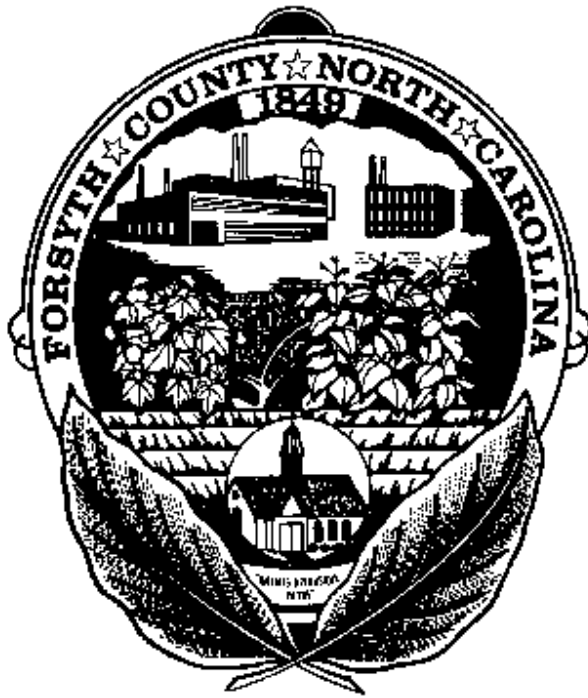
<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
June 30,				
2019	41,220,000	21,304,136	54,000	62,578,136
2020	39,890,000	19,697,921	-	59,587,921
2021	39,805,000	18,106,520	-	57,911,520
2022	39,770,000	16,586,254	-	56,356,254
2023	39,820,000	14,944,933	-	54,764,933
2024	35,715,000	13,292,412	-	49,007,412
2025	35,920,000	11,615,220	-	47,535,220
2026	36,075,000	9,927,898	-	46,002,898
2027	35,275,000	8,461,224	-	43,736,224
2028	34,220,000	7,005,944	-	41,225,944
2029	34,145,000	5,422,336	-	39,567,336
2030	27,670,000	3,884,941	-	31,554,941
2031	18,045,000	2,824,084	-	20,869,084
2032	17,790,000	2,257,128	-	20,047,128
2033	13,840,000	1,707,853	-	15,547,853
2034	10,480,000	1,229,228	-	11,709,228
2035	10,480,000	867,603	-	11,347,603
2036	10,480,000	504,684	-	10,984,684
2037	4,125,000	141,765	-	4,266,765
TOTAL	524,765,000	159,782,084	54,000	684,601,084

LEGAL DEBT LIMIT AND AVAILABLE CAPACITY

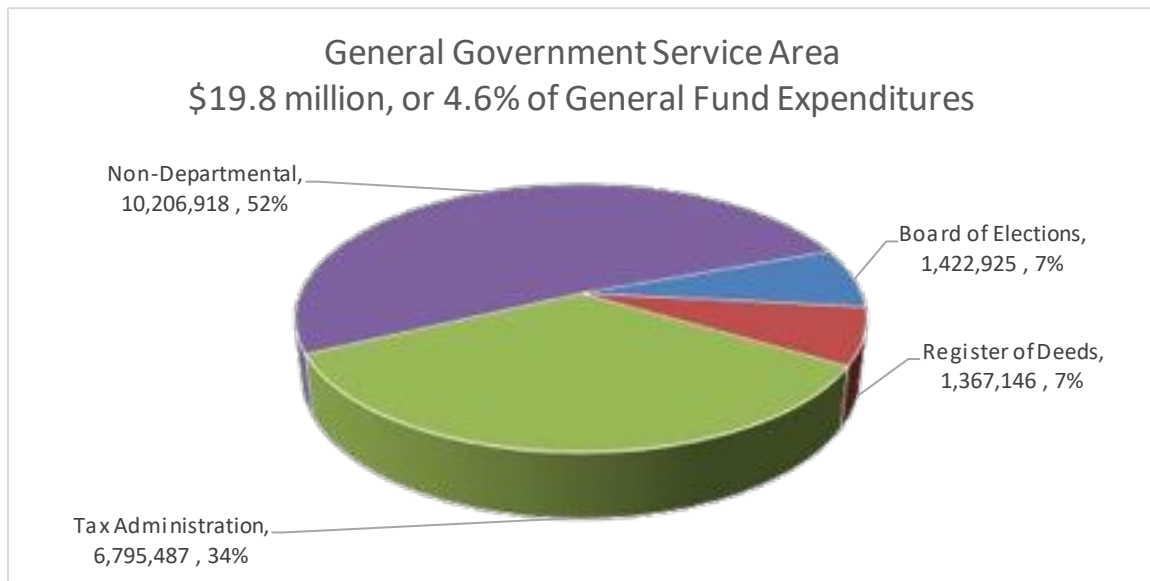
Restrictions on the amount of debt a county may incur are imposed by statute as well as by the State Constitution. G.S. 159-55 provides that the net debt of a county may not exceed 8% of the appraised value of the property subject to taxation by the county. Forsyth County's total legal debt capacity,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

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

<u>Legal Debt Margin</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
2,889,711,483	524,765,000	2,364,946,483



GENERAL GOVERNMENT SERVICE AREA



Operating Goals & Objectives:

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

- a. Administering fair and impartial elections, and maintaining accurate voting records.
- b. Setting and executing County policies.
- c. Maintaining public records in accordance with regulations and statutes, and making these records readily available to the public.
- d. Appraising property, processing property tax billings, and collecting taxes and fees.

BOARD OF ELECTIONS

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

Goals:

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

Program Descriptions:

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

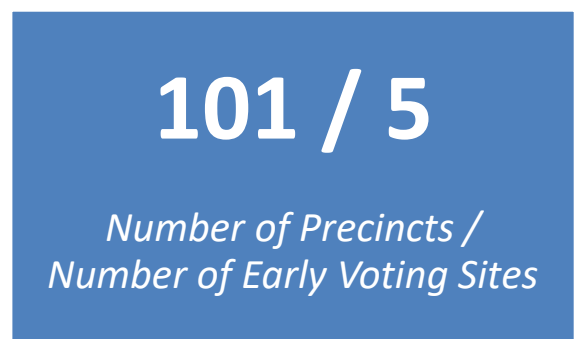
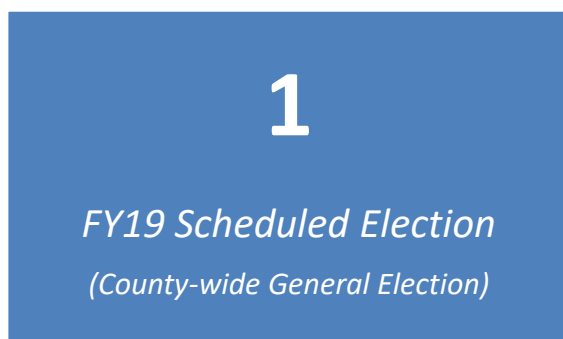
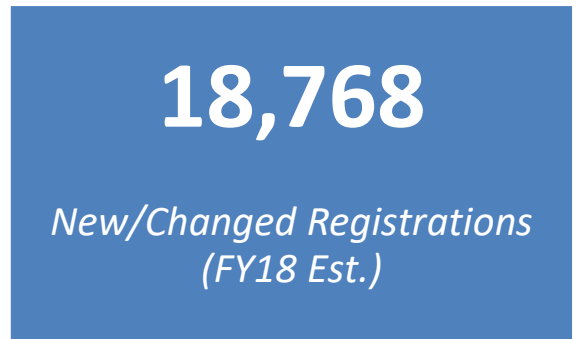
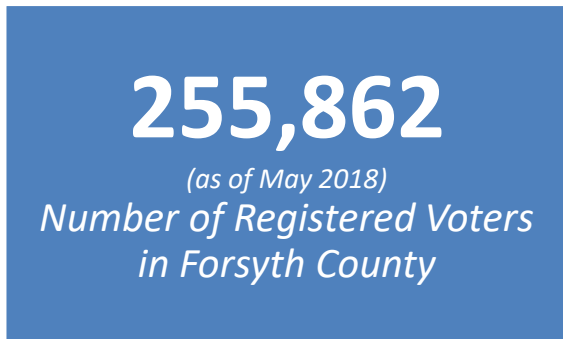
Carolina’s voter registration laws, sends verifications and confirmations to voters and keeps track of returns, and ensures the local registration system is compatible with the State’s registration system.

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

Current Initiatives:

- Provide voter registration drive packets to assist citizens to conduct voter registration drives.
- Implement a sample ballot subscription service.
- Organize interest meetings/open houses to recruit poll workers.
- Establish an Elections Training Lab to improve poll worker training (Election 101 Course).
- Develop effective strategy for implementation of new elections equipment.

Key Performance Measures:



Budget Highlights: The FY19 Recommended Budget for the Board of Elections reflects a net County dollar increase of \$135,359 - (10.1%) over the FY18 Adopted Budget. The Board of Elections will manage at least one election in FY19 – a Countywide General Election in November 2018. The expenditure increase is associated with printing paper ballots, rental equipment to meet new state requirements at polling sites, and mandated training for Board of Election members. Elections will not generate revenue in FY19 because no separate municipal elections are scheduled. Additional funds have been set aside in Contingency to facilitate a potential special election – a Primary Election in July 2018, if the May primary is a close contest. The Board of Commissioners included new election equipment as a potential Pay-Go item in the 2017 Budget Ordinance, as all of Forsyth County’s election equipment must be replaced to meet state election laws in 2019.

BOARD OF ELECTIONS

PROGRAM SUMMARY

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
Registration & Maint.	691,735	719,764	637,389	742,062	721,309	-
State, County & Mun. Elect.	858,502	567,802	425,198	701,616	701,616	-
Total	<u>1,550,237</u>	<u>1,287,566</u>	<u>1,062,587</u>	<u>1,443,678</u>	<u>1,422,925</u>	<u>-</u>

	FY 16-17	FY 17-18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	570,820	605,672	475,948	584,634	584,634	-
Other	4,284	400	400	400	400	-
Employee Benefits	151,572	150,102	133,465	146,922	150,509	-
Board Compensation	8,580	9,040	3,012	9,040	14,700	-
Total Personal Services	<u>735,256</u>	<u>765,214</u>	<u>612,825</u>	<u>740,996</u>	<u>750,243</u>	<u>-</u>

Operating Expenditures

Professional Fees	436,097	207,832	228,950	287,736	287,736	-
				<i>Temp agency workers to help prepare for elections, janitorial services for precincts</i>		
Maintenance Service	51,456	61,893	61,893	61,893	61,893	-
				<i>Statutorily required maintenance for voting equipment, other equipment maintenance</i>		
Rent	94,858	66,566	58,251	94,122	94,122	-
				<i>Precinct space rental, truck rental to transport voting equipment</i>		
Other Purchased Services	132,782	116,729	66,359	168,974	168,974	-
				<i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services</i>		
Training & Conference	9,153	18,675	11,233	19,880	19,880	-
				<i>Includes mileage for election workers</i>		
General Supplies	48,087	21,346	15,800	44,280	14,280	-
				<i>Supplies & small equipment for office, elections</i>		
Operating Supplies	31,263	9,236	6,201	9,632	9,632	-
				<i>Supplies, computer software</i>		
Other Operating Costs	1,275	20,075	1,075	16,165	16,165	-
				<i>Memberships & dues, insurance claims</i>		
Total Operating Exps.	<u>804,971</u>	<u>522,352</u>	<u>449,762</u>	<u>702,682</u>	<u>672,682</u>	<u>-</u>

Capital Outlay	<u>10,010</u>	-	-	-	-	-
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TOTAL EXPENDITURES	<u>1,550,237</u>	<u>1,287,566</u>	<u>1,062,587</u>	<u>1,443,678</u>	<u>1,422,925</u>	<u>-</u>
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Cost-Sharing Expenses	90,166	120,772	120,772	121,604	121,604	-
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REVENUES	<u>112</u>	-	<u>56,739</u>	-	-	-
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POSITIONS (FT/PT)	8/28	8/28	8/28	8/28	8/28	-
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REGISTER OF DEEDS

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

Goals:

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

Program Descriptions:

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

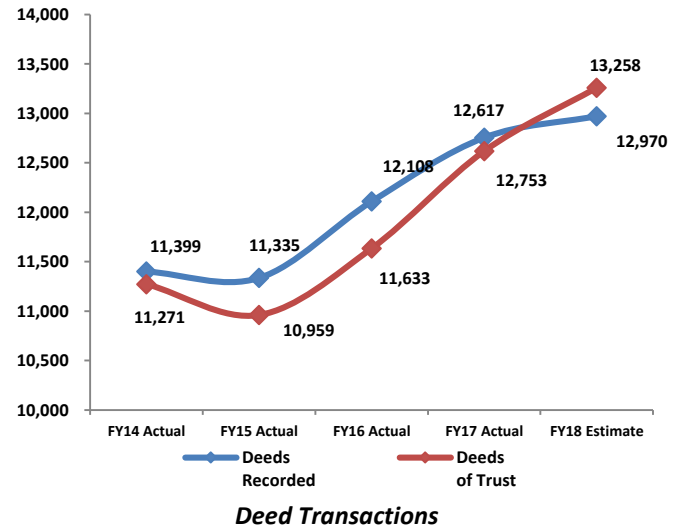
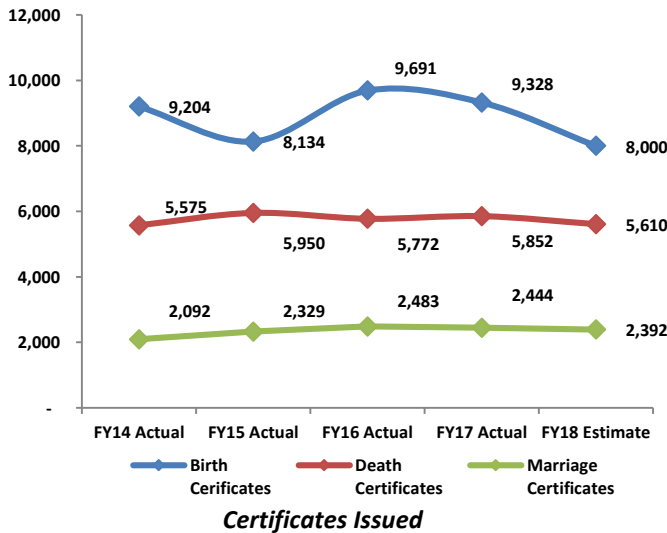
Department: creates images for all real estate & vital records documents; Record Storage & Retrieval: Area in which real estate records are stored and retrieved; UCC: Files and maintains Uniform Commercial Code Financing Statements for storage and retrieval.

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

Current Initiatives

- Convert microfilm to digital images.
- Work with MIS to update the Register of Deeds website and office technology.
- Provide information and training for legislative state changes.
- Assist Secretary of State office with statewide portal for Assumed Name registration.

Key Performance Measures:



Budget Highlights: The Register of Deeds has two OCAs – an Administration OCA and an Automation Enhancement OCA. Normal operations are funded out of the Administration OCA. The Automation Enhancement OCA was established to set aside funds annually, the proceeds of which shall be expended on computer and imaging technology. FY19 Net County Dollars are decreasing by -\$157,580 due to revenue projected to outpace the growth in expenditures.

REGISTER OF DEEDS

PROGRAM SUMMARY

	FY 16-17	FY 17-18		Request	FY 18-19	Adopted
	Actual	Original	Estimate		Recommend	
Register of Deeds	1,212,369	1,216,567	1,176,689	1,253,146	1,253,146	-
Automation Enhancement	96,930	114,000	94,500	114,000	114,000	-
Total	<u>1,309,299</u>	<u>1,330,567</u>	<u>1,271,189</u>	<u>1,367,146</u>	<u>1,367,146</u>	<u>-</u>

	FY 16-17	FY 17-18		Request	FY 18-19	Adopted
	Actual	Original	Estimate		Recommend	

EXPENDITURES

Personal Services

Salaries & Wages	808,740	834,649	792,084	847,587	847,587	-
Other Employee Benefits	2,647	315	288	315	315	-
Employee Benefits	390,522	367,153	371,492	391,644	391,644	-
					<i>Cellphone stipends</i>	
					<i>Includes Register of Deeds supplemental retirement</i>	
Total Personal Services	<u>1,201,909</u>	<u>1,202,117</u>	<u>1,163,864</u>	<u>1,239,546</u>	<u>1,239,546</u>	<u>-</u>

Operating Expenditures

Maintenance Service	18,562	24,000	20,000	24,000	24,000	-
					<i>Maintenance on imaging equipment, scanners, & other office equipment</i>	
Other Purchased Services	73,938	77,900	78,376	77,900	77,900	-
					<i>Automation funds to preserve old plats/deed books & digital imaging of old microfilm</i>	
Training & Conference	537	1,300	1,116	1,300	1,300	-
General Supplies	10,285	21,650	6,958	20,850	20,850	-
					<i>Statute updates, office supplies</i>	
Operating Supplies	3,518	1,000	325	1,000	1,000	-
					<i>Copier & imaging supplies; CDs; microfilm supplies; toner</i>	
Other Operating Costs	550	2,600	550	2,550	2,550	-
					<i>Insurance claims; memberships & dues, Space Rental</i>	
Total Operating Exps.	<u>107,390</u>	<u>128,450</u>	<u>107,325</u>	<u>127,600</u>	<u>127,600</u>	<u>-</u>

TOTAL EXPENDITURES	<u>1,309,299</u>	<u>1,330,567</u>	<u>1,271,189</u>	<u>1,367,146</u>	<u>1,367,146</u>	<u>-</u>
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Cost-Sharing Expenses	82,019	62,073	50,720	59,940	59,940	-
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REVENUES	<u>3,924,433</u>	<u>3,417,019</u>	<u>3,809,319</u>	<u>3,425,219</u>	<u>3,605,219</u>	<u>-</u>
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POSITIONS (FT/PT)	20/1	20/1	20/1	20/1	20/1	
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TAX ADMINISTRATION

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

Goals:

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

Program Descriptions:

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

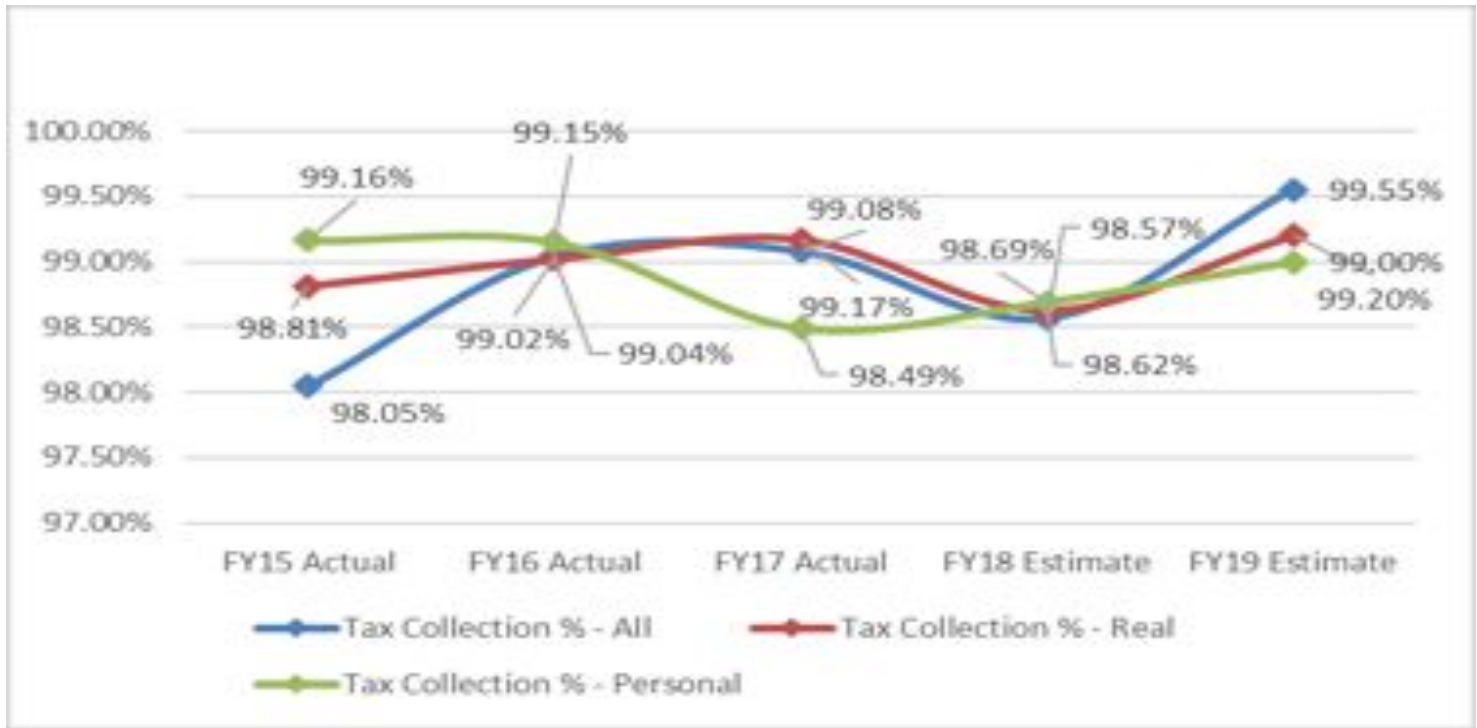
Performance Measures:

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

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

Current Initiatives:

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



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

Budget Highlights: The FY19 Recommended Budget for Tax Administration is an increase of \$290,229 or 5.3% in terms of net County dollars over the FY18 Adopted Budget. Of this increase, \$127,677 is annualized changes to Personal Services. The primary driver for the increases, beyond Personal Services, is an increase related to full implementation of the Farragut tax collection system. This has been partially offset with a decrease in printing services costs.

TAX ADMINISTRATION

PROGRAM SUMMARY

	FY 16-17	FY 17-18		Request	FY 18-19	Adopted
	Actual	Original	Estimate		Recommend	
Tax Assessing	3,864,948	4,151,223	3,547,792	3,871,110	3,849,948	-
Quadrennial Reappraisal	542,885	63,812	51,066	484,172	482,672	-
Tax Collection	2,214,951	2,318,497	730,359	2,531,147	2,462,867	-
Total	<u>6,622,784</u>	<u>6,533,532</u>	<u>4,329,217</u>	<u>6,886,429</u>	<u>6,795,487</u>	<u>-</u>

	FY 16-17	FY 17-18		Request	FY 18-19	Adopted
	Actual	Original	Estimate		Recommend	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	2,921,380	3,193,787	2,566,897	3,269,144	3,269,144	-
Other Employee Benefits	6,086	125	312	-	125	-
					<i>Ipad & cellphone stipends</i>	
Employee Benefits	1,297,101	1,329,632	1,230,044	1,384,077	1,384,077	-
Board Compensation	5,600	7,000	10,000	5,000	5,000	-
Total Personal Services	<u>4,230,167</u>	<u>4,530,544</u>	<u>3,807,253</u>	<u>4,658,221</u>	<u>4,658,346</u>	<u>-</u>
<i>Operating Expenditures</i>						
Professional Fees	398,875	488,250	85,768	538,000	489,000	-
					<i>Audit services, motor vehicle pricing service, legal fees for foreclosures</i>	
Maintenance Service	4,551	4,530	2,100	3,530	3,530	-
					<i>Map reproducer, maintenance</i>	
Rent	146	216	24	216	216	-
Other Purchased Services	1,305,831	1,319,719	413,833	1,518,507	1,499,227	-
					<i>Software license, advertising, tax mail processing, collection svcs., insurance premiums</i>	
Training & Conference	36,233	50,300	15,677	51,080	51,080	-
					<i>Training for certification, required travel, personal mileage</i>	
General Supplies	17,806	50,123	2,573	30,850	28,123	-
					<i>Small equipment, books & subscriptions, office supplies</i>	
Operating Supplies	241	10,160	400	30,410	10,350	-
					<i>Envelopes, mapping paper, plotting paper, tapes, files</i>	
Other Operating Costs	74,832	56,690	1,589	55,615	55,615	-
					<i>Legal and court, memberships & dues, insurance claims</i>	
Total Operating Exps.	<u>1,838,515</u>	<u>1,979,988</u>	<u>521,964</u>	<u>2,228,208</u>	<u>2,137,141</u>	<u>-</u>
Capital Outlay	<u>554,102</u>	<u>23,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>6,622,784</u>	<u>6,533,532</u>	<u>4,329,217</u>	<u>6,886,429</u>	<u>6,795,487</u>	<u>-</u>
Cost-Sharing Expenses	204,209	211,844	123,420	215,284	215,284	-
Contra-Expenses	-	(373)	(373)	(373)	(373)	-
<u>REVENUES</u>	<u>998,868</u>	<u>1,097,977</u>	<u>775,453</u>	<u>1,175,103</u>	<u>1,069,703</u>	<u>-</u>
POSITIONS (FT/PT)	72/1	73/1	73/1	73/1	73/1	

NON-DEPARTMENTAL

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

Account Descriptions:

Personal Services - includes funds for costs associated with Retiree Health Insurance (\$3,400,000), partially offset by Retiree paid premiums; costs associated with the County's Unemployment expenditures (\$150,000); OPEB (Other Post Employee Benefits) [\$1,600,000]; Salary Savings - since there is no way to predict which departments will have vacancies or how many vacancies there will be in a given year, Salaries & Wages are budgeted at 100% but a negative \$2,526,779 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

FY19, the Recommended average increase is 2.89% with a range of 1% to 4%. This is based on an average employee rating of 3.3.

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

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

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

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

PROGRAM SUMMARY

	FY 16-17 Actual	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
Non-Departmental	<u>4,392,118</u>	<u>10,562,833</u>	<u>8,239,085</u>	<u>13,988,583</u>	<u>10,206,918</u>	<u>-</u>

NON-DEPARTMENTAL

	FY 16-17 Prior Year	FY 17-18 Original	Estimate	Request	FY 18-19 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salary Savings	-	(2,500,000)	-	(2,500,000)	(2,526,779)	-
Retiree Hospitalization	3,359,202	3,400,000	3,255,230	3,400,000	3,400,000	-
Post Employment Benefits	-	1,600,000	-	1,600,000	1,600,000	-
Employment Performance Pay	-	1,946,038	-	2,262,920	1,810,255	-
Employer Share - 401k	-	-	-	2,419,937	-	-
Salary - Comp & Class	-	200,000	-	278,000	278,000	-
Retiree Life Insurance	9,998	10,000	9,500	10,000	10,000	-
Unemployment	48,318	250,000	52,206	150,000	150,000	-
Total Personal Services	3,417,518	4,906,038	3,316,936	7,620,857	4,721,476	-
Operating Expenditures						
Professional Fees	71,000	75,000	71,000	75,000	75,000	-
					<i>Fee for year-end and single audit</i>	
Other Purchased Services	-	-	-	30,000	-	-
					<i>Alternate Service Level Request for Veterans Services Department</i>	
Other Operating Costs	172,146	176,314	170,413	179,404	179,404	-
					<i>Memberships \$159,404, survivor benefits \$20,000</i>	
Prior Year Encumbrances	-	2,000,000	-	1,800,000	1,800,000	-
Contingency	-	1,177,481	-	1,100,000	1,100,000	-
					<i>\$565,000 general contingency, \$300,000 special gifts</i>	
Budget Reserve	-	-	-	211,072	439,038	-
					<i>Request includes ASL Request for Communications Office; Recommend includes funds available for ASLs</i>	
Total Operating Exps.	243,146	3,428,795	241,413	3,395,476	3,593,442	-
Payments T/O Agencies	731,454	592,000	559,736	592,000	592,000	-
					<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$567K), School PEG channel (\$25K) 100% revenue offset</i>	
Operating Transfers Out	-	1,636,000	4,121,000	2,380,250	1,300,000	-
					<i>Transfer to Motive Equipment Replacement CPO; Estimate includes Transfer to Kaleideum CPO</i>	
TOTAL EXPENDITURES	<u>4,392,118</u>	<u>10,562,833</u>	<u>8,239,085</u>	<u>13,988,583</u>	<u>10,206,918</u>	-
REVENUES	<u>315,477,128</u>	<u>313,139,774</u>	<u>300,025,915</u>	<u>333,771,031</u>	<u>319,419,037</u>	-

SPECIAL APPROPRIATIONS

Special Appropriations serves to distribute Federal, State, and County funds to various agencies. Information on Special Appropriations that are not included in the FY19 Recommended Budget may be found in the Alternate Service Level section of the appendices.

	FY 16-17	FY 17-18		Request	FY 18-19	
	Actual	Original	Estimate		Recommend	Adopted
<i>Special Appropriations</i>						
NW Child Development	26,520	-	-	-	-	-
TransAid - County Contribution	-	293,160	293,130	293,160	293,160	-
HARRY- Veteran Services	20,000	25,000	25,000	25,000	25,000	-
Experiment in Self-Reliance **	-	26,695	26,695	60,000	26,695	-
Winston-Salem Foundation**	-	1,863	1,863	1,863	1,863	-
United Way**	-	7,695	7,695	7,695	7,695	-
Family Services	-	-	-	160,000	-	-
Winston-Salem Street School	-	-	-	5,000	-	-
SHARE Cooperative	-	-	-	200,000	-	-
Children's Law Center	25,000	25,000	25,000	50,000	25,000	-
Work Family Resource Center	-	10,000	10,000	25,000	-	-
Phoenix Rising	-	-	-	35,000	-	-
Community Care Center	-	-	-	50,000	-	-
	71,520	389,413	389,383	912,718	379,413	-
Kaleideum	270,000	250,000	250,000	275,000	250,000	-
Old Salem	50,000	50,000	50,000	435,000	50,000	-
RiverRun Film Festival	-	15,000	15,000	20,000	-	-
Reynolda House	-	-	75,000	20,000	-	-
Arts Council	100,000	100,000	100,000	125,000	100,000	-
Natl Black Theatre Festival	65,000	65,000	65,000	65,000	65,000	-
Creative Corridors †	-	-	325,000	-	-	-
Old Salem Boys' School †	299,158	-	1,200,842	-	-	-
	784,158	480,000	2,080,842	940,000	465,000	-
Total	855,678	869,413	2,470,225	1,852,718	844,413	-

** These grants were previously included in Special Appropriations before moving to Community and Economic Development

† These projects were funded using Pay-Go funds in FY17

SPECIAL REVENUE FUNDS

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

Emergency Telephone System Special Revenue Fund

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

Law Enforcement Equipment Equitable Distribution Special Revenue Fund

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

Moser Bequest for Care of Elderly Special Revenue Fund

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

State Public School Building Capital Fund

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

Special Tax District Fund

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

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 began in FY 2016.

2017 Housing Grant Project Ordinance

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

2018 Housing Grant Project Ordinance

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

2019 Housing Grant Project Ordinance

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

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

FUND 207 - Adopted 6-12-2003

MISSION STATEMENT

To provide funds from the collection of E911 surcharge fees to be used to offset the cost of providing E911 services within Forsyth County as authorized by G.S. 62A-4.

BUDGET HIGHLIGHTS

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

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

PROGRAM SUMMARY

FY 17-18			FY 18-19	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
612,718	695,427	604,245	604,245	-

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 17-18		Request	FY 18-19	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	655,502	655,502	795,214	795,214	-
<u>Revenues:</u>					
911 Fund Grant	-	213,576	-	-	-
E911 Surcharge	589,834	613,356	695,476	695,476	-
Interest Earnings	-	8,207	-	-	-
Kernersville PSAP	23,526	-	27,553	27,553	-
Total	613,360	835,139	723,029	723,029	-
Total Resources	<u>1,268,862</u>	<u>1,490,641</u>	<u>1,518,243</u>	<u>1,518,243</u>	-
<u>Expenditures:</u>					
Salary	120,668	104,582	120,668	120,668	-
Maintenance Service	8,500	25,330	9,000	9,000	-
Other Purchased Services	315,000	193,161	320,000	320,000	-
Travel/Training	13,000	-	20,000	20,000	-
General Supplies	65,000	8,869	40,000	40,000	-
Equipment	-	275,472	-	-	-
Aid to the Government Agencies	23,526	23,526	27,553	27,553	-
Debt	67,024	64,487	67,024	67,024	-
Total Expenditures	612,718	695,427	604,245	604,245	-
Estimated Fund Balance	<u>656,144</u>	<u>795,214</u>	<u>913,998</u>	<u>913,998</u>	-

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

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

PROGRAM SUMMARY

FY 17-18		FY 18-19		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
398,300	317,513	88,777	88,777	-

FY19 Request and Recommendation includes funds to replace a K9 (\$16,000) and funds for salary and equipment for one FT Investigator position to serve on the Federal Bureau of Investigation (FBI) Local Task Force. The funds for the FBI Task Force Investigator are from the Controlled Substance portion of the Law Enforcement Equitable Distribution and the \$16,000 for the K9 are from the U.S. Treasury portion of the Law Enforcement Equitable Distribution.

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 17-18		Request	FY 18-19	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	972,883	1,269,123	980,958	980,958	-
<u>Revenues:</u>					
Intergovernmental	50,000	15,761	25,000	25,000	-
Interest Earnings	3,000	13,587	5,000	5,000	-
Total	53,000	29,348	30,000	30,000	-
Total Resources	<u>1,025,883</u>	<u>1,298,471</u>	<u>1,010,958</u>	<u>1,010,958</u>	<u>-</u>
<u>Expenditures:</u>					
Salaries	-	-	62,477	62,477	-
Supplies & Small Equipment	112,300	33,374	10,300	10,300	-
Training	-	-	-	-	-
Capital Equipment > \$5,000	-	-	16,000	16,000	-
Emergency Vehicles	286,000	284,139	-	-	-
Total	398,300	317,513	88,777	88,777	-
Estimated Fund Balance	<u>627,583</u>	<u>980,958</u>	<u>922,181</u>	<u>922,181</u>	<u>-</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

FUND 208 - Adopted 12-18-2006

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

There has been just a slight amount of activity in the current fiscal year. The Department of Social Services is reviewing this program and looking to make changes to better use these funds as the benefactor intended; therefore more of the fund is being appropriated for FY18.

PROGRAM SUMMARY

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

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 17-18			FY 18-19	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Opening Balance	306,364	304,141	300,343	300,343	
<u>Revenues:</u>					
Interest Earnings	1,000	3,217	1,000	1,000	
Total	1,000	3,217	1,000	1,000	
Total Resources:	<u>307,364</u>	<u>307,358</u>	<u>301,343</u>	<u>301,343</u>	
<u>Expenditures:</u>					
Assistance to Elderly	50,000	7,015	50,000	50,000	
Total	50,000	7,015	50,000	50,000	
Estimated Fund Balance	<u>257,364</u>	<u>300,343</u>	<u>251,343</u>	<u>251,343</u>	

STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

Fund 220

The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			<u>TOTALS</u> <u>AT 6-30-18</u>	<u>ACTIVITY</u> <u>2018-19</u>	<u>FUTURE</u> <u>ACTIVITY</u>
Opening Balance	-	-	-	-	Estimated future activity depends on availability of funds from State.
Revenues					
Tfr From Special Revenue Fund	-	-	1,145,757	-	
Tfr Fr SR Fd.-Res. Equity	-	-	184,565	-	
Fund Balance	145,400	1,330,150	-	-	
State Public School Bldg. Cap.	436,200	39,267,488	36,465,425	361,199	
Lottery Proceeds	-	55,314,364	53,197,828	3,650,000	
County Match (Bond Fd)	-	10,580,670	10,580,496	-	
Interest Earnings	-	162,074	162,074	-	
Total	581,600	106,654,747	101,736,145	4,011,199	
Total Resources	581,600	106,654,747	101,736,145	4,011,199	
Expenditures					
School Construction Projects	581,600	51,340,383	48,538,317	361,199	
Debt Service Paid with Lottery Proceeds	-	55,314,364	53,197,828	3,650,000	
Total	581,600	106,654,747	101,736,145	4,011,199	
Estimated Fund Balance	-	-	-	-	

SPECIAL FIRE TAX DISTRICT FUNDS

	<u>FY 18</u>	<u>Est. Avail.</u>			<u>FY 19</u>		<u>Tax Rate</u>	<u>Fund</u>	<u>Total</u>
	<u>Approp.</u>	<u>Fund Bal</u>	<u>FY 18</u>	<u>Req.</u>	<u>Recom.</u>	<u>Adopted</u>	<u>Revenue</u>	<u>Balance</u>	<u>Total</u>
		<u>At 5/01/18</u>						<u>Approp.</u>	<u>Approp.</u>
Beeson Cross Rds* (F)	294,473	10,768	.095	.095	.095		289,081	10,768	299,849
Beeson Cross Rds SD	30,782	1,264	.095	.095	.095		31,196	1,264	32,460
Belews Creek** (P)	379,548	6,602	.110	.110	.110		381,644	6,602	388,246
City View* (P)	41,455	702	.105	.125	.105		40,219	702	40,921
Clemmons** (F)	1,537,883	199,292	.060	.060	.060		1,573,590	70,845	1,644,435
Forest Hill**	12,722	499	.105	.105	.105		12,937	499	13,436
Griffith* (P)	117,131	26,906	.055	.055	.055		116,625	10,000	126,625
Gumtree** (P)	70,483	4,072	.100	.100	.100		68,808	4,072	72,880
Horneytown** (P)	272,553	6,772	.122	.130	.122		253,122	6,772	259,894
King of Forsyth Co.** (F)	541,922	16,680	.075	.075	.075		598,476	-	598,476
Lewisville** (F)	1,446,900	28,800	.080	.080	.080		1,437,917	28,800	1,466,717
Mineral Springs** (P)	192,100	5,971	.105	.105	.105		188,831	1,318	190,149
Min. Springs SD	7,351	834	.105	.105	.105		7,467	834	8,301
Mt. Tabor** (F)	79,700	1,838	.075	.075	.075		76,527	1,500	78,027
Old Richmond** (P)	440,992	10,137	.095	.095	.095		433,131	10,137	443,268
Piney Grove* (F)	775,910	16,554	.130	.150	.130		761,193	16,554	777,747
Rural Hall** (F)	466,462	26,489	.105	.105	.105		468,437	-	468,437
Salem Chapel** (P)	116,942	404	.120	.120	.120		106,497	404	106,901
South Fork* (F)	5,619	5,055	.060	.060	.060		5,645	-	5,645
Talley's Crossing** (P)	210,294	4,541	.105	.125	.105		199,443	4,153	203,596
Triangle*	105,995	4,716	.092	.092	.092		103,642	4,716	108,358
Union Cross** (P)	368,159	9,802	.120	.120	.120		325,140	9,802	334,942
Vienna* (F)	564,305	19,549	.075	.075	.075		553,123	17,000	570,123
Walkertown** (P)	385,189	16,228	.100	.100	.100		375,166	14,050	389,216
West Bend*	51,238	1,063	.080	.080	.080		52,509	1,063	53,572

*Fire Protection District

**Fire/Rescue Districts

(P) Part-Time Employees

SD = Service District

(F) 24 Hour Employees

2014 HOUSING GRANT PROJECT ORDINANCE

Fund 240

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

	<u>ORIGINAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>		
			<u>TOTALS</u>	<u>ACTIVITY</u>	<u>FUTURE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>AT 6-30-18</u>	<u>2018-19</u>	<u>ACTIVITY</u>
Opening Balance	-	-	-	-	-
Revenues					
2013 WSFC HOME	167,800	167,800	166,100	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	25,755	25,755	25,755	-	-
Forsyth County IDA	26,582	58,582	57,582	-	-
CDBG Program Income	150,000	153,338	82,022	-	-
CDBG NC Catalyst Program	70,000	70,000	60,760	-	-
2013 Urgent Repair Program	75,000	75,000	63,440	-	-
Interest Earnings	-	-	2,622	-	-
Total	527,137	562,475	470,281	-	-
Total Resources	527,137	562,475	470,281	-	-
Expenditures					
2013 WSFC HOME	167,800	167,800	166,100	-	-
2013 WSFC HOME Local Match	37,755	37,755	37,755	-	-
Forsyth County IDA	26,582	58,582	57,582	-	-
CDBG Program Income	150,000	153,338	82,022	-	-
CDBG NC Catalyst Program	70,000	70,000	60,760	-	-
2013 Urgent Repair Program	75,000	75,000	63,440	-	-
Interest Earnings	-	-	2,622	-	-
Total	527,137	562,475	470,281	-	-
Estimated Fund Balance	-	-	-	-	-

2015 HOUSING GRANT PROJECT ORDINANCE

Fund 241

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	-	-
Revenues					
CDBG NSP Program Income	50,000	50,000	21,751	-	-
2014 WSFC HOME	176,400	176,400	176,400	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	27,690	27,690	27,690	-	-
HOME Program Income	200,000	310,000	310,000	-	-
Interest Earnings	-	-	2,822	-	-
Total	466,090	576,090	550,663	-	-
Total Resources	466,090	576,090	550,663	-	-
Expenditures					
2014 WSFC HOME	176,400	176,400	176,400	-	-
2014 WSFC HOME Local Match	39,690	39,690	39,690	-	-
HOME Program Income	200,000	310,000	310,000	-	-
CDBG NSP Program Income	50,000	50,000	21,751	-	-
Interest Earnings	-	-	2,822	-	-
Total	466,090	576,090	550,663	-	-
Estimated Fund Balance	-	-	-	-	-

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 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	-	-
Revenues					
2015 WSFC HOME	176,400	176,400	165,000	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	27,690	27,690	25,125	-	-
2015 Urgent Repair Program	100,000	100,000	89,560	-	-
Interest Earnings	-	-	309	-	-
Total	316,090	316,090	291,994	-	-
Total Resources	316,090	316,090	291,994	-	-
Expenditures					
2015 WSFC HOME	176,400	176,400	165,000	-	-
2015 WSFC HOME Local Match	39,690	39,690	37,434	-	-
2015 Urgent Repair Program	100,000	100,000	89,560	-	-
Total	316,090	316,090	291,994	-	-
Estimated Fund Balance	-	-	-	-	-

2017 HOUSING GRANT PROJECT ORDINANCE

Fund 243

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	38,161	-
Revenues					
2016 WSFC HOME	170,000	170,700	83,555	87,145	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	26,250	26,250	26,250	-	-
2016 Urgent Repair Program	100,000	100,000	87,499	-	-
NCHFA ESFR	225,000	225,000	49,110	50,000	-
Interest Earnings	-	-	300	300	-
Total	533,250	533,950	258,714	137,445	-
Total Resources	533,250	533,950	258,714	175,606	-
Expenditures					
2016 WSFC HOME	170,000	170,700	83,555	87,145	-
2016 WSFC HOME Local Match	38,250	38,250	389	38,461	-
2016 Urgent Repair Program	100,000	100,000	87,499	-	-
NCHFA ESFR	225,000	225,000	49,110	50,000	-
Total	533,250	533,950	220,553	175,606	-
Estimated Fund Balance	-	-	38,161	-	-

2018 HOUSING GRANT PROJECT ORDINANCE

Fund 244

This fund is used to account for new grants/projects that will begin in FY 2018

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-18</u>	<u>ACTIVITY 2018-19</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	128,454	75,272
Revenues					
2017 WSFC HOME	170,000	170,000	30,000	50,000	90,000
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	26,250	26,250	26,250	-	-
2017 Urgent Repair Program	100,000	100,000	24,000	66,000	-
Forsyth County IDA	34,332	34,332	34,332	-	-
CDBG Program Income	125,000	125,000	62,022	40,000	22,978
CDBG NSP	800,000	2,000,000	-	1,400,000	600,000
Total	1,267,582	2,467,582	188,604	1,556,000	712,978
Total Resources	1,267,582	2,467,582	188,604	1,684,454	788,250
Expenditures					
2017 WSFC HOME	170,000	170,000	30,000	50,000	90,000
2017 WSFC HOME Local Match	38,250	38,250	-	20,000	18,250
2017 Urgent Repair Program	100,000	100,000	24,000	66,000	-
Forsyth County IDA	34,332	34,332	6,150	28,182	-
CDBG Program Income	125,000	125,000	-	45,000	80,000
CDBG NSP	800,000	2,000,000	-	1,400,000	600,000
Total	1,267,582	2,467,582	60,150	1,609,182	788,250
Estimated Fund Balance	-	-	128,454	75,272	-

2019 HOUSING GRANT PROJECT ORDINANCE

Fund 245

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	58,950	158,950
Revenues					
2018 WSFC HOME	26,200	262,000	-	-	262,000
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	46,950	46,950	46,950	-	-
2018 Urgent Repair Program	100,000	100,000	-	24,000	66,000
HOME Program Income	325,000	325,000	-	150,000	175,000
Total	510,150	745,950	58,950	174,000	503,000
Total Resources	510,150	745,950	58,950	232,950	661,950
Expenditures					
2018 WSFC HOME	262,000	262,000	-	-	262,000
2018 WSFC HOME Local Match	58,950	58,950	-	-	58,950
2018 Urgent Repair Program	100,000	100,000	-	24,000	66,000
HOME Program Income	325,000	325,000	-	50,000	275,000
Total	745,950	745,950	-	74,000	661,950
Estimated Fund Balance	(235,800)	-	58,950	158,950	-



CAPITAL PROJECT ORDINANCES (CPO)

This section accounts for financial resources to be used for the acquisition or construction of major capital facilities. Listed below are brief descriptions for active Capital Project Ordinances previously approved. Following these are the detailed Capital Project Ordinances. The proposed Capital Improvement Program is in the next section.

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

2011 Library Bond CPO

2012 2/3rds Bonds CPO

2014 FTCC Carolina Building Renovation CPO

2014 2/3rds Bonds CPO

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

2015 WS/FC Schools Facilities CPO

2016 Motive Equipment Replacement CPO

2016 New Family Museum CPO

2016 2/3rds Bonds CPO

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

2016 FTCC Capital Maintenance 2/3rds Bonds CPO

2016 Pay-Go CPO

2016 Schools CPO

2016 FTCC CPO

2016 Parks Facilities Bonds CPO

2017 Court Facilities Bonds CPO

2017 Tanglewood Business Park CPO

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

Fund 365 - Adopted: 6-22-2009

Amended: 7-11-2016

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	-	-
Revenues					
Installment Purchase Proceeds	36,110,000	36,110,000	31,290,000	-	-
Bond Premium	-	-	3,117,869	-	-
Interest Earnings	-	-	47,797	-	-
Transfer from 2014 2/3rds Bonds CPO	-	750,000	750,000	-	-
Transfer from 2015 PayGo CPO	-	3,436,338	3,436,338	-	-
Transfer from 2016 2/3rds Bonds CPO	-	719,354	719,354	-	-
Duke Energy - Smart Saver Program	-	-	50,030	-	-
Total	36,110,000	41,015,692	39,411,388	-	-
Total Resources	36,110,000	41,015,692	39,411,388	-	-
Expenditures					
Phase 1A - Purchase & Remediation	10,210,000	10,210,000	8,878,473	-	-
Phase 1B	25,500,000	25,400,000	25,075,290	-	-
Level 4 Upfit (Probation & Parole)	-	4,905,692	4,423,067	-	-
Debt Issuance Costs	400,000	500,000	490,414	-	-
Transfer to 2016 2/3rds Bonds CPO	-	-	482,625	-	-
Transfer to the General Fund	-	-	61,519	-	-
Total	36,110,000	41,015,692	39,411,388	-	-
Estimated Fund Balance	-	-	-	-	-

2011 LIBRARY BOND CPO

Fund 372 - Adopted: 9-12-2011

Amended: 12-21-2015

6-27-2016

9-28-2017

4-26-2018

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 6-30-18	ACTIVITY 2018-2019	FUTURE ACTIVITY
Opening Balance	-	-	-	13,811,891	282,987
Revenues					
Transfer from 2008 PayGo CPO	240,000	240,000	240,000	-	-
Transfer from General Fund	-	1,611,451	1,611,451	-	-
Transfer from 2016 Pay-Go CPO	-	1,611,451	1,611,451	-	-
Bond Proceeds	40,000,000	34,000,000	34,000,000	-	-
Bond Premium	-	2,920,098	2,920,098	-	-
Special Gifts	-	149,349	102,588	-	-
RJ/MM Reynolds Foundation	-	-	50,000	-	-
Winston-Salem Foundation Grant	-	52,500	50,000	-	-
Interest Earnings	-	-	294,010	-	-
Total	40,240,000	40,584,849	40,879,598	-	-
Total Resources	40,240,000	40,584,849	40,879,598	13,811,891	282,987
Expenditures					
Library - Central	28,000,000	26,854,521	25,896,051	587,776	-
Library - Branches	12,000,000	-	-	-	-
Kernersville Branch Library	-	6,217,340	267,883	5,949,457	-
Clemmons Branch Library	-	6,378,264	498,317	5,879,947	-
Other Branches	-	711,724	-	711,724	-
Library Planning	240,000	240,000	235,420	-	-
Debt Issuance Costs	-	143,000	130,036	400,000	-
Transfer to General Fund	-	40,000	40,000	-	282,987
Total	40,240,000	40,584,849	27,067,707	13,528,904	282,987
Estimated Fund Balance	-	-	13,811,891	282,987	-

2012 2/3RDS BONDS CPO

Fund 374 - Adopted: 8-13-2012

Amended: 3-24-2014

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 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	490,663	201,631
Revenues					
Bond Proceeds	5,000,000	5,000,000	4,820,000	-	-
Bond Premium	-	-	253,693	-	-
Interest Earnings	-	-	13,317	-	-
Total	5,000,000	5,000,000	5,087,010	-	-
Total Resources	5,000,000	5,000,000	5,087,010	490,663	201,631
Expenditures					
Parks Mtncs Projects	2,000,000	1,834,904	1,835,540	-	-
Hall of Justice Renovations	1,250,000	1,250,000	962,594	287,406	-
County Maintenance/Repair	1,500,000	1,500,000	1,498,374	1,626	-
Debt Issuance Costs	250,000	250,000	134,743	-	-
Transfer to 2009 2/3rds Bonds CPO	-	165,096	165,096	-	-
Transfer to General Fund	-	-	-	-	-
Total	5,000,000	5,000,000	4,596,347	289,032	-
Estimated Fund Balance	-	-	490,663	201,631	201,631

2014 FTCC CAROLINA BUILDING RENOVATION CPO

Fund 381 - Adopted: 6-23-2014

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	-	-
Revenues					
Transfer from the General Fund	3,600,000	3,600,000	3,600,000	-	-
Interest Earnings	-	-	41,694	-	-
Total	3,600,000	3,600,000	3,641,694	-	-
Total Resources	3,600,000	3,600,000	3,641,694	-	-
Expenditures					
Carolina Building Renovations	3,600,000	3,600,000	3,558,377	-	-
Transfer to General Fund	-	-	83,317	-	-
Total	3,600,000	3,600,000	3,641,694	-	-
Estimated Fund Balance	-	-	-	-	-

2014 2/3RDS BONDS CPO

Fund 382 - Adopted: 10-27-2014
 Amended: 3-9-2015
 8-22-2016
 2-15-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	250,244	-
Revenues					
Bond Proceeds	4,750,000	4,750,000	4,750,000	-	-
Bond Premium	-	418,854	418,854	-	-
Tfr from 2009 2/3rd Bonds CPO	-	54,265	54,265	-	-
Insurance/Subrogation	-	273,703	273,703	-	-
Interest Earnings	-	-	14,501	-	-
Total	4,750,000	5,496,822	5,511,323	-	-
Total Resources	4,750,000	5,496,822	5,511,323	250,244	-
Expenditures					
Parks & Recreation Capital Mtnce	1,000,000	1,138,238	1,138,228	-	-
County Capital Mtnce/Repair	3,750,000	3,588,602	3,354,684	233,918	-
Debt Issuance Costs	-	19,982	18,167	-	-
Transfer to 2009 Phillips Bldg CPO	-	750,000	750,000	-	-
Transfer to the General Fund	-	-	-	16,326	-
Total	4,750,000	5,496,822	5,261,079	250,244	-
Estimated Fund Balance	-	-	250,244	-	-

2014 WSFC SCHOOLS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 383 - Adopted: 10-27-2014

Amended: 3-9-2015

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

	<u>ORIGINAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>		
			<u>TOTALS</u>	<u>ACTIVITY</u>	<u>FUTURE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>AT 6-30-18</u>	<u>2018-19</u>	<u>ACTIVITY</u>
Opening Balance	-	-	-	-	-
Revenues					
Bond Proceeds	6,500,000	6,500,000	6,500,000	-	-
Bond Premium	-	573,169	573,169	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	42,774	-	-
Total	8,235,000	10,543,169	10,585,943	-	-
Total Resources	8,235,000	10,543,169	10,585,943	-	-
Expenditures					
Schools Capital Outlay	8,235,000	10,515,825	10,516,365	-	-
Debt Issuance Costs	-	27,344	24,860	-	-
Transfer to the General Fund	-	-	44,718	-	-
Total	8,235,000	10,543,169	10,585,943	-	-
Estimated Fund Balance	-	-	-	-	-

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-18</u>	<u>ACTIVITY 2018-19</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	45,205	-
Revenues					
Transfer from the General Fund	1,681,000	1,681,000	1,681,000	-	-
Interest Earnings	-	-	12,824	-	-
Total	1,681,000	1,681,000	1,693,824	-	-
Total Resources	1,681,000	1,681,000	1,693,824	45,205	-
Expenditures					
Konnoak Elementary School - Design	900,000	900,000	871,364	28,636	-
Lowrance Middle School - Design	781,000	781,000	777,255	3,745	-
Transfer to the General Fund	-	-	-	12,824	-
Total	1,681,000	1,681,000	1,648,619	45,205	-
Estimated Fund Balance	-	-	45,205	-	-

2016 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 387 - Adopted: 7-11-2016
 Amended: 12/19/2016
 1/9/2017
 4/24/2017

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

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

2016 KALEIDEUM MUSEUM CPO

Fund 388 - Adopted: 6-27-2016

Amended: 12-19-2016

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

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-18</u>	<u>ACTIVITY 2018-19</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	4,291,021	4,631,021
Revenues					
Sale of Surplus Property	12,800,000	12,800,000	-	-	12,100,000
NC Cult'rl Resources Museum Grant	-	1,000,000	1,000,000	-	-
Other Sales	1,000,000	1,000,000	1,700,000	-	-
Special Gifts	340,000	340,000	-	340,000	-
Miscellaneous Income	700,000	200,000	-	-	200,000
Transfer from General Fund	2,500,000	2,500,000	2,500,000	-	-
Interest Earnings	-	-	29,968	-	-
Total	17,340,000	17,840,000	5,229,968	340,000	12,300,000
Total Resources	17,340,000	17,840,000	5,229,968	4,631,021	16,931,021
Expenditures					
Kaleideum - Exhibit Design Costs	-	500,000	500,000	-	-
New Family Museum Construction	17,340,000	17,340,000	438,947	-	16,901,053
Total	17,340,000	17,840,000	938,947	-	16,901,053
Estimated Fund Balance	-	-	4,291,021	4,631,021	29,968

2016 2/3RDS BONDS CPO

Fund 389 - Adopted: 8-22-2016
Amended: 7-11-2016

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	3,382,660	-
Revenues					
Bond Proceeds	6,000,000	6,000,000	5,651,834	-	-
Bond Premium	-	-	348,558	-	-
Interest Earnings	-	-	46,678	-	-
Transfer from 2009 Phillips Bldg CPO	-	482,625	482,625	-	-
Total	6,000,000	6,482,625	6,529,695	-	-
Total Resources	6,000,000	6,482,625	6,529,695	3,382,660	-
Expenditures					
Parks & Recreation Capital Mtnce	2,000,000	2,000,000	630,760	1,369,240	-
County Capital Mtnce/Repair	4,000,000	3,763,271	1,796,921	1,966,350	-
Transfer to 2009 Phillips Bldg CPO	-	719,354	719,354	-	-
Transfer to General Fund	-	-	-	47,070	-
Total	6,000,000	6,482,625	3,147,035	3,382,660	-
Estimated Fund Balance	-	-	3,382,660	-	-

2016 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	7,895,200	3,216,661
Revenues					
Bond Proceeds	8,500,000	8,500,000	8,006,766	-	-
Bond Premium	-	-	493,790	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	81,018	-	-
Total	10,235,000	11,970,000	12,051,574	-	-
Total Resources	10,235,000	11,970,000	12,051,574	7,895,200	3,216,661
Expenditures					
Schools Capital Outlay	10,235,000	11,970,000	4,156,374	4,678,539	3,135,087
Debt Issuance Costs	-	-	-	-	-
Transfer to the General Fund	-	-	-	-	81,574
Total	10,235,000	11,970,000	4,156,374	4,678,539	3,216,661
Estimated Fund Balance	-	-	7,895,200	3,216,661	-

2016 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 391 - Adopted: 8-22-2016

Funding for various Community College life cycle maintenance projects including HVAC systems, paving, boilers, flooring, windows, or roofs. The Capital Maintenance program is funded every other year at \$2.3 million. This is one of 3 maintenance programs for Parks, Winston-Salem/Forsyth County Schools, and Forsyth Technical Community College. Next bonds projected to be issued in calendar year 2019.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	500,214	17,640
Revenues					
Bond Proceeds	2,300,000	2,300,000	2,166,537	-	-
Interest Earnings	-	-	17,489	-	-
Net Issue Premium	-	-	133,614	-	-
Total	2,300,000	2,300,000	2,317,640	-	-
Total Resources	2,300,000	2,300,000	2,317,640	500,214	17,640
Expenditures					
FTCC Capital Projects	2,300,000	2,300,000	1,817,426	482,574	-
Debt Issuance Costs	-	-	-	-	-
Transfer to General Fund	-	-	-	-	17,640
Total	2,300,000	2,300,000	1,817,426	482,574	17,640
Estimated Fund Balance	-	-	500,214	17,640	-

2016 PAY GO CPO

Fund 392 - Adopted: 11-28-2016

Amended: 6-26-2017

9-28-2017

Funds made available per County's fund balance policy of any funds above the required 14% would go towards capital purposes. The actual available Pay-Go from the year ending June 30, 2016 was \$7,470,876, however, \$2.8 million was appropriated to shore up the Employee Health Insurance Internal Service Fund, and four projects were funded within the General Fund. \$1.4 million was re-appropriated to the 2016 Pay-Go CPO to fund additional projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	2,129,096	127,671
Revenues					
Transfer from General Fund	2,800,876	4,200,876	4,200,876	-	-
Transfer from 2012 Pay-Go CPO	-	200,000	200,000	-	-
Interest Earnings	-	-	52,561	-	-
City of Winston-Salem	-	-	40,000	-	-
Total	2,800,876	4,400,876	4,493,437	-	-
Total Resources	2,800,876	4,400,876	4,493,437	2,129,096	127,671
Expenditures					
BOCC Meeting Room Technology	200,000	200,000	164,890	-	-
LED Lighting Projects	80,000	80,000	-	80,000	40,000
Budget Reserve - future projects	2,520,876	-	-	-	-
Financial System	-	200,000	-	200,000	-
Transfer to 2011 Library CPO	-	1,611,451	1,611,451	-	-
Creative Corridors	-	175,000	-	175,000	-
Reynolda House	-	75,000	75,000	-	-
Industries for the Blind	-	120,000	120,000	-	-
Arts Council Building Renovation	-	200,000	200,000	-	-
Budget Reserve - Elections Equipment	-	1,546,425	-	1,546,425	-
Transfer to General Fund	-	193,000	193,000	-	87,671
Total	2,800,876	4,400,876	2,364,341	2,001,425	127,671
Estimated Fund Balance	-	-	2,129,096	127,671	-

2016 SCHOOLS CPO

Fund 393 - Adopted: 12-19-2016
 Amended: 4-24-2017
 8-31-2017
 10-12-2017
 1-18-2018
 4-12-2018

Bond referendum voter-approved in November 2016 for \$350,000,000. Various projects funded within these bonds. Project categories include Maintenance & Technology, Building Capital Projects, and Safety & Traffic projects at various sites.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	65,590,477	138,145,890
Revenues					
Bond Proceeds	350,000,000	350,000,000	83,519,767	87,500,000	174,999,510
Interest Earnings	813,953	813,953	743,532	300,000	600,000
Net Issue Premium	-	-	3,980,723	-	-
Total	350,813,953	350,813,953	88,244,022	87,800,000	175,599,510
Total Resources	350,813,953	350,813,953	88,244,022	153,390,477	313,745,400
Expenditures					
Debt Issuance Costs	813,953	813,953	251,143	300,000	600,000
Schools Capital Projets - Reserve	350,000,000	254,747,856	12,735,547	-	242,012,309
Maintenance & Technology Projects	-	15,830,000	8,785,413	7,044,587	-
Building Capital Projects	-	78,837,144	637,371	7,900,000	70,299,773
Safety & Traffic Projects	-	585,000	244,071	-	340,929
Transfer to General Fund	-	-	-	-	492,389
Total	350,813,953	350,813,953	22,653,545	15,244,587	313,745,400
Estimated Fund Balance	-	-	65,590,477	138,145,890	-

2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

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

Bond referendum voter-approved in November 2016 for \$65,000,000. Projects include Phases 3 & 4 of the Oak Grove project, Learning Commons, Transportation Center Addition, and Aviation Center. Due to the timing of bond sales, Forsyth Tech will receive \$16,250,000 every other year beginning in 2017.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	15,768,917	16,368,917
Revenues					
Bond Proceeds	65,000,000	65,000,000	15,510,814	16,250,000	32,500,000
Interest Earnings	151,163	151,163	156,071	-	(4,908)
Net Issue Premium	-	-	739,277	-	-
Total	65,151,163	65,151,163	16,406,162	16,250,000	32,495,092
Total Resources*	65,151,163	65,151,163	16,406,162	32,018,917	48,864,009
Expenditures					
Debt Issuance Costs	151,163	151,163	37,245	-	113,918
Oak Grove Phases 3 and 4	-	6,250,000	100,000	4,000,000	16,900,000
Learning Commons	-	-	-	-	21,000,000
Transportation Center Addition	-	-	-	-	6,400,000
Aviation Center	-	10,000,000	500,000	11,650,000	4,450,000
Budget Reserve	65,000,000	48,750,000	-	-	-
Transfer to General Fund	-	-	-	-	91
Total*	65,151,163	65,151,163	637,245	15,650,000	48,864,009
Estimated Fund Balance	-	-	15,768,917	16,368,917	-

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

2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	3,508,018	2,221,318
Revenues					
Bond Proceeds	15,000,000	15,000,000	3,579,419	3,750,000	7,500,000
Interest Earnings	34,884	34,884	35,892	-	-
Net Issue Premium	-	-	170,602	-	-
Total	15,034,884	15,034,884	3,785,913	3,750,000	7,500,000
Total Resources	15,034,884	15,034,884	3,785,913	7,258,018	9,721,318
Expenditures					
Debt Issuance Costs	34,884	34,884	8,595	-	-
Parks Facilities Budget Reserve	15,000,000	11,250,000	-	-	-
Arcitctural & Engineering Design	-	775,000	42,668	732,332	-
Union Cross Playground	-	150,000	4,500	145,500	-
Walkertown Playground	-	150,000	4,500	145,500	-
421 River Park Playground	-	50,000	4,500	45,500	-
Tanglewood Golf Upgrades	-	2,625,000	213,132	2,411,868	-
Tanglewood Roadway Improvement	-	-	-	-	1,050,000
Tanglewood Multi-Use Trail	-	-	-	40,000	860,000
Tanglewood Par 3 Greens	-	-	-	62,500	562,500
Horizon's Playground	-	-	-	4,500	145,500
Kernersville Lake Playground	-	-	-	4,500	145,500
CG Hill Playground	-	-	-	4,500	145,500
Tanglewood Clubhouse	-	-	-	1,440,000	-
Triad Park - Greenway	-	-	-	-	300,000
Horizons Park Master Plan Phase 1	-	-	-	-	2,000,000
Multi-Use Agricultural Event Center	-	-	-	-	4,485,000
Transfer to General Fund	-	-	-	-	27,318
Total	15,034,884	15,034,884	277,895	5,036,700	9,721,318
Estimated Fund Balance	-	-	3,508,018	2,221,318	-

2017 COURT FACILITIES CPO

Fund 396 - Adopted: 03-13-2017

Amended 4-12-2018

Accounts for funding of renovation or replacement of existing Forsyth County Court facility. \$5 million in 2/3rds bonds issued in March 2017 for the purpose of providing funds, together with any other available funds, for acquiring, constructing, expanding, improving, renovating, and equipping courthouse buildings and facilities, including without limitation, the acquisition of related land and rights of way in Forsyth County. The Board of Commissioners has approved moving forward with a two-building option for the new court facilities which will be located adjacent to the Government Center and also set a budget of \$120 million for this project.

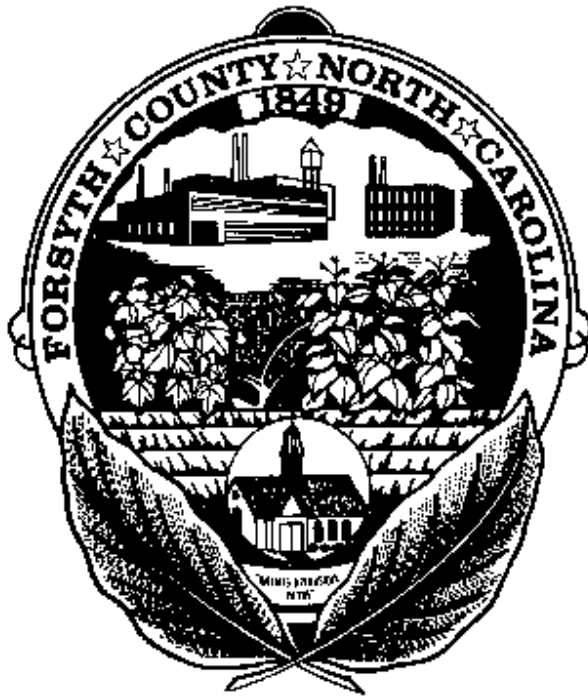
	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	4,338,042	111,988,042
Revenues					
Bond Proceeds	5,000,000	5,000,000	4,709,862	115,000,000	-
Interest Earnings	-	-	45,671	-	-
Net Issue Premium	-	-	290,465	-	-
Total	5,000,000	5,000,000	5,045,998	115,000,000	-
Total Resources	5,000,000	5,000,000	5,045,998	119,338,042	111,988,042
Expenditures					
Debt Issuance Costs	-	-	-	-	-
Design/Architect/Engineering/Land	-	-	707,956	7,350,000	-
Transfer to General Fund	-	-	-	-	45,998
Capital Outlay - B/O	5,000,000	5,000,000	-	-	111,942,044
Total	5,000,000	5,000,000	707,956	7,350,000	111,988,042
Estimated Fund Balance	-	-	4,338,042	111,988,042	-

2017 TANGLEWOOD BUSINESS PARK CPO

Fund 397 - Adopted: 3-27-2017
Amended: 1-18-2018

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	2,105,090	1,315,090
Revenues					
Golden Leaf Foundation Grant	100,000	100,000	100,000	-	-
City/County Utilities - out of county service funds	690,000	690,000	690,000	-	-
Sale of Land	399,500	399,500	-	399,500	-
Interest Earnings	-	-	3,244	-	-
Transfer from General Fund	-	1,400,000	1,400,000	-	-
Total	1,189,500	2,589,500	2,193,244	399,500	-
Total Resources	1,189,500	2,589,500	2,193,244	2,504,590	1,315,090
Expenditures					
Tanglewood Business Park	790,000	2,190,000	88,154	790,000	1,315,090
Budget Reserve	399,500	399,500	-	399,500	-
Total	1,189,500	2,589,500	88,154	1,189,500	1,315,090
Estimated Fund Balance	-	-	2,105,090	1,315,090	-



2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Introduction

The Forsyth County Major Capital Improvements Program (CIP) represents a multiyear forecast of the County's capital needs. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the operating budget. The County prepares a five-year CIP to function as a planning tool for capital improvements. The schedule of projects beyond the first year is subject to adjustments upon annual review by County staff and the Board of Commissioners. Future forecasts in the CIP serve the County by helping plan for capital repairs, replacements, and acquisitions which aids in financial planning to ensure the County's fiscal health and credit. Capital projects differ from annual operating expenses because they involve large dollar amounts, often require special financing, typically occur at irregular intervals, and involve the development of assets expected to last more than five years.

The County's CIP serves as a guide for the maintenance and acquisition of capital assets. It is an important management tool as it evaluates the effects of large capital costs on the County's operating budget and financial standing in terms of debt burden and capacity. The CIP is the result of an ongoing process by County officials to assess the need for major capital expenditures, to determine the feasibility of funding these projects and to establish an orderly plan for financing and implementing these projects to remain in compliance with Commissioner established financial policies. The entire CIP is not an adopted budget. Only the first year of the CIP (FY2018-2019) 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.

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Financing Options

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

- **Long-term Financing** - includes General Obligation Bonds, 2/3rds Bonds, Limited Obligation Bonds (LOBS)
 - *General Obligation Bonds* - used for projects when voter approval is sought.
 - This type of financing is generally used to fund projects for the public school system or community college;
 - G.O. bonds require voter approval because the debt is secured by the taxing power of the County; and
 - Typically have the lowest interest rates and twenty-year terms.
 - *2/3rds Bonds* - a type of general obligation bond
 - Does not require voter approval; but
 - Can only be used when debt is reduced (principal only) from one year to the next.
 - *Limited Obligation Bonds (LOBS)* - used for essential projects where the project itself secures the financing.
 - A type of Installment Purchase Agreement;
 - Can either be short-term or long-term; and
 - Presents the best option for most of the County's current capital needs.
- **Short-term Financing** - includes Lease Purchase or Short-term direct borrowing. Forsyth County has traditionally limited total short-term financing in a given year to less than \$1.5 million. Typically this type of financing is:
 - For terms of five (5) years or less; and
 - Used for capital items which typically exceeds \$100,000 and have a relatively short useful life.
- **Pay-Go Financing** - the use of current income or fund balance (savings).
 - Assigned capital funds represent money set aside each fiscal year for capital projects;
 - General Statute 159-18 allows counties to establish capital project funds for any capital purpose. However, once a capital project fund (Board adopted Pay-Go Plan) is established, funding is allowed according to the Pay-Go Plan;
 - Historically used for capital items which cost less than \$100,000. However, Forsyth County has used pay-as-you-go to fund up-fits to the Public Safety Center (\$2 million) and additional funding for library projects (\$1.6 million);
 - Forsyth County's fund balance policy commits any excess of fund balance over 14% of the County's expenditures for capital projects; and
 - There is no debt associated with this funding.
- **Sale or Exchange of Assets** - use the sale of assets towards replacing that asset, or other needs, if deemed appropriate.
- **Other Participating Governments** - use where other governments have provided restricted funds to help fund any project.
- **Donations/Gifts** - normally any donor or grantor specifies the uses for the donation.
- **Certificates of Participation** - a type of installment purchase agreement
 - Typically have higher interest rates than GO bonds;
 - Debt is secured funds resulting from the project being financed and not the "full faith and credit" of the government; and
 - Typically financed for ten- to twenty-year terms.

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

The Proposed Plan

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

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

Existing Debt + Proposed CIP	FY19	FY20	FY21	FY22	FY23	FY24
	17.7%	18.2%	17.5%	18.8%	18.0%	18.6%

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

The CIP consists of the following Sections:

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

For the Capital Improvement Planning period for FY19 – FY24, the requested projects cost an estimated \$508,740,000.

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Key points of the Capital Plan include:

Source of Funding for Included Projects

GO Bonds	\$322,500,000
Limited Obligation Bonds	115,000,000
2/3rds Bonds	44,400,000
Sale of Property	17,840,000
Pay-Go or Short Term Financing	9,000,000
Total	<u>\$508,740,000</u>

The Capital Improvement Plan is not a stagnant document and changes and updates are constantly being made as priorities change and opportunities arise.

The following page provides an outline of the projects proposed for the planning period FY19 - FY24. All projects require final approval by the Board of Commissioners before moving forward.

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Section 1 - Summary of All Projects Considered

All Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
Winston-Salem/Forsyth County Schools: The successful November 2016 referendum included \$350m for WSFCS. Plans were developed to issue the \$350m over four separate issuances in equal amounts of \$87.5m in FY17, FY19, FY21, and FY23. Projects include 4 new schools, 4 Replacement Schools, 4 Additions, 4 Renovations, Safety Improvements throughout the system, Technology Updates, Maintenance and Capital Improvements, and Inflation and Contingency costs. Remaining in the plan are the three issuances in FY19, FY21, and FY23.	350,000,000	262,500,000	X
Forsyth Technical Community College: The successful November 2016 referendum included \$65m for Forsyth Tech. Plans were developed to issue the \$65m over four separate issuances in equal amounts of \$16.25m in FY17, FY19, FY21, and FY23. Projects include Main Campus renovations, Oak Grove Center renovations, a Learning Commons, a Transportation Technology Center, and an Aviation Technology Facility. Remaining in the plan are the three issuances in FY19, FY21, and FY23.	65,000,000	48,750,000	X
Park System Development – The successful November 2016 referendum included \$15m for County Parks. Plans were developed to issue the \$15m over four separate issuances in equal amounts of \$3,750,000 in FY17, FY19, FY21, and FY23. Remaining in the plan are the three issuances in FY19, FY21, and FY23.	15,000,000	11,250,000	X
Winston - Salem/Forsyth County Schools: Capital Maintenance Plan (FY19 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$8.5m issued in FY19, FY21, and FY23.	25,500,000	25,500,000	
Forsyth Technical Community College: Capital Maintenance Plan (FY19 2/3rds Bonds and alternating years) - funds ongoing life cycle replacements and repairs. Assumes \$2.3 million issued in FY19, FY21, and FY23.	6,900,000	6,900,000	
County General Capital Maintenance - (\$2 million in FY19 & alternating years)	6,000,000	6,000,000	
Park System Capital Maintenance - (\$2 million in FY19 & alternating years)	6,000,000	6,000,000	
Court Facilities - (FY19 - LOBS) - Replace Hall of Justice to provide additional courtroom space and technology upgrades with two building concept next to Forsyth County Government Center.	120,000,000	115,000,000	X
Kaleideum - Replace or renovate nature science museum. (Sale or Exchange of Assets)	17,840,000	17,840,000	
800 MHz Radio System Upgrade/Replacement: The County 800 MHz Radio System is a joint venture with the City of Winston-Salem and was purchased in 2002. Some infrastructure equipment and subscriber equipment is no longer being manufactured and technical support for the radios is actually no longer available. For this reason, the City and County need to upgrade to the most current generation of radio infrastructure known as P25.	9,000,000	9,000,000	
Grand Total	<u>621,240,000</u>	<u>508,740,000</u>	

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Section 2 - Summary of Projects Considered but not Proposed

New Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
Sheriff: The Sheriff submitted one CIP request to replace the old County garage. The Sheriff’s Office has a need to store vehicles and equipment in a secure location that is out of the elements and keeps equipment in good condition including the SWAT vehicle, the Mobile Command Unit, three-wheelers, golf carts, generators and other equipment.	317,000	-	
Library: The Library submitted three CIP requests to be considered including \$275,000 for a new RFID Theft Detection and Self-Check Out System, \$2.5million for the Malloy/Jordan East Heritage Center Renovation, and \$500,000 for a community center specifically for Spanish speaking citizens of Forsyth County.	3,275,000	-	
Human Resources: Human Resources is requesting a new HRIS system to better serve the employees of the County and achieve success with Goal #3 of the department’s strategic plan to “Be a trusted agent across all departments by providing high quality consultative and advisory services to ensure full compliance with the myriad of State and Federal regulations affecting all aspects of employment activities.” The current system was developed in-house and has reached its life-span.	1,000,000	-	
Board of Elections: The Board of Elections is requesting \$2.5 million to \$3.5 million to replace voting equipment. S.L. 2013-381 decertifies the County’s current Direct Record Electronic (DRE) voting systems effective January 1, 2018 and the County is required to replace this equipment with a paper-based voting system. The Board has set aside \$1,546,425 from Pay-Go for this project.	3,000,000	-	
Grand Total	<u>7,592,000</u>		

Section 3 - Proposed Projects by Year

	Source	FY19	FY20	FY21	FY22	FY23	FY24
WSFC Schools	G.O. Bonds	\$ 87,500,000		\$ 87,500,000		\$ 87,500,000	
Forsyth Tech Community College	G.O. Bonds	\$ 16,250,000		\$ 16,250,000		\$ 16,250,000	
Park System Development	G.O. Bonds	\$ 3,750,000		\$ 3,750,000		\$ 3,750,000	
WSFC S Capital Maintenance	2/3rds Bonds	\$ 8,500,000		\$ 8,500,000		\$ 8,500,000	
FTCC Capital Maintenance	2/3rds Bonds	\$ 2,300,000		\$ 2,300,000		\$ 2,300,000	
Parks System Capital Maintenance	2/3rds Bonds	\$ 2,000,000		\$ 2,000,000		\$ 2,000,000	
County General Capital Maintenance	2/3rds Bonds	\$ 2,000,000		\$ 2,000,000		\$ 2,000,000	
Court Facilities	LOBS	\$115,000,000					
Subtotal Long Term Financing		\$237,300,000		\$122,300,000		\$122,300,000	
Kaleideum	Sale of Assets						
Elections Equipment	Pay-Go						
Total by Year		\$122,300,000		\$122,300,000		\$122,300,000	

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Section 4 - Annual Debt Service Requirements

Long Term Financing (Debt Service Costs)							
Proposed Projects:	Source	FY19	FY20	FY21	FY22	FY23	FY24
\$107.5m issued (January 2019)	G.O. Bonds	-	10,755,000	10,486,000	10,217,000	9,948,000	9,679,000
WSFC Schools - \$350m G.O. Bond - November 2016 (\$87.5m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$16.25m issued) Parks - \$15m G.O. Bond - November 2016 (\$3.75m issued)							
\$14.8m - issued (January 2019)	2/3rds Bonds	-	1,480,000	1,443,000	1,406,000	1,369,000	1,332,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
\$115.0m issued (January 2019)	LOBS	-	11,500,000	11,212,500	10,925,000	10,637,500	10,350,000
Court Facilities Replace/Renovate - \$115.0m LOBS (\$115.0m issued)							
\$107.5. issued (January 2021)	G.O. Bonds/LOBS	-	-	-	10,755,000	10,486,000	10,217,000
WSFC Schools - \$350m G.O. Bond - November 2016 (\$87.5m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$16.25m issued) Parks - \$15m G.O. Bond – November 2016 (\$3.75m issued)							
\$14.8m issued (January 2021)	2/3rds Bonds	-	-	-	1,480,000	1,443,000	1,406,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
\$107.5m issued (January 2023)	G.O. Bonds	-	-	-	-	-	10,755,000
WSFC Schools - \$350m G.O. Bond - November 2016 (\$87.5m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$16.25m issued) Parks - \$15m G.O. Bond – November 2016 (\$3.75m issued)							
\$14.8m issued (January 2023)	2/3rds Bonds	-	-	-	-	-	1,480,000
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
Total by Year		-	23,735,000	23,141,500	34,783,000	33,883,500	45,219,000

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Section 5 – Individual Project Analysis

November 2016 Bond Referendum

A successful referendum was passed in November 2016 for \$430 million that provided \$350,000,000 for Winston-Salem/Forsyth County Schools, \$65,000,000 for Forsyth Technical Community College, and \$15,000,000 for County Parks. This debt will be issued over eight years, starting in January 2017, in equal installments. Winston-Salem/Forsyth County Schools will receive \$87.5 million in FY19, FY21, and FY23; Forsyth Technical Community College will receive \$16.25 million in FY19, FY21, and FY23; and County Parks will receive \$3.75 million in FY19, FY21, and FY23.

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

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

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

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

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

<u>Fiscal Year</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Service for FY19 Issue	-	\$10,755,000	\$10,486,000	\$10,217,000	\$9,948,000	\$9,679,000
Debt Service for FY21 Issue	-	-	-	\$10,755,000	\$10,486,000	\$10,217,000
Debt Service for FY23 Issue	-	-	-	-	-	\$10,755,000
Relating Operating Cost	-	\$184,927	\$556,978	\$564,523	\$572,219	\$580,069
 Total General Fund Impact	 \$ -	 <u>\$10,939,927</u>	 <u>\$11,042,978</u>	 <u>\$21,536,523</u>	 <u>\$21,006,219</u>	 <u>\$31,231,069</u>

Capital Maintenance Programs

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

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

<u>Fiscal Year</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Service for FY19 Issue	-	\$1,480,000	\$1,443,000	\$1,406,000	\$1,369,000	\$1,332,000
Debt Service for FY21 Issue	-	-	-	\$1,480,000	\$1,443,000	\$1,406,000
Debt Service for FY23 Issue	-	-	-	-	-	\$1,480,000
 Total General Fund Impact	 \$ -	 <u>\$1,480,000</u>	 <u>\$1,443,000</u>	 <u>\$2,886,000</u>	 <u>\$2,812,000</u>	 <u>\$4,218,000</u>

2019–2024 MAJOR CAPITAL IMPROVEMENTS PROGRAM – FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

Court Facilities Renovation/Replacement

The current court facility called the Hall of Justice was built in the 1970s. To accommodate growth and to incorporate more updated technological features, a request to either completely renovate or replace the Hall of Justice was made. After deliberation and consultation with interested stakeholders, the Board of Commissioners approved a \$115 million project to replace the Hall of Justice with a two-building facility.

<u>Fiscal Year</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
LOBs Debt Service	-	\$11,500,000	\$11,212,50	\$10,925,000	\$10,637,500	\$10,350,000
Relating Operating Cost	-	-	-	\$750,000	\$768,750	\$787,969
Total General Fund Impact	\$ -	<u>\$10,939,927</u>	<u>\$11,042,978</u>	<u>\$11,675,000</u>	<u>\$11,406,250</u>	<u>\$11,137,969</u>

Kaleideum Project

There was a merger between SciWorks, the nature science center in the County, and the Children’s Museum effective July 1, 2016. As part of this merger, the plan is to move to one location in downtown Winston-Salem in Merschel Plaza and the groups have assumed a new name - Kaleideum. The plan assumes that proceeds from asset sales will be used to fund the County’s portion of the museum’s funding plan. As of April 2018, \$1.7 million has been realized in sale of property. Analysis on this project has not been completed as it is not known exactly when construction will begin.



ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Animal Control	1 FT Animal Control Officer	53,074	-	53,074
	Surgical Suite Construction and Equipment	20,000	-	20,000
Sheriff's Office	Special Teams Compensation	80,000	-	80,000
	1 FT and 1 PT Office Assistant for Sex Offender Registry Unit	53,918	-	53,918
	2 FT Civil Unit Deputy Positions	228,163	-	228,163
	3 FT Court Security Deputies**	201,694	-	201,694
	Compensation Adjustment to match WSPD	152,313	-	152,313
Emergency Services	6 FT Firefighters for 109/209 Support	357,679	-	357,679
	2 FT Telecommunicators	88,069	-	88,069
	Lewisville Dive Rescue**	93,000	-	93,000
Court Services	Family Services - Safe on Seven Administrative Expenses	20,000	-	20,000
	First Appearance Legal Assistants	126,000	-	126,000
Environmental Asst. & Protection	1 FT Environmental Specialist - Compliance Assistance & Permitting	50,357	-	50,357
Public Health	Nurse Family Partnership – Additional Team	1,011,785	-	1,011,785
	2 FT Environmental Health Specialists – Septic Tank and Water**	207,945	-	207,945
	8 FT School Nurses	590,427	-	590,427
	1 FT Vector Control Technician	86,307	-	86,307
DSS	<i>Foster Care – 2 FT Senior Social Workers**</i>	132,051	66,026	66,025
	<i>Child Protective Services – 2 FT Senior Social Worker Supervisors and 5 FT Senior Social Workers**</i>	488,448	107,957	380,491
	<i>Income Support - 1 FT IMCW Supervisor and 1 FT Senior IMCW</i>	115,961	57,981	57,980
Aging Services	Shepherd's Center – <i>increase funding to \$65,000</i>	15,000	-	15,000
	Senior Services – <i>increase funding to \$395,000</i>	25,000	-	25,000
NC Coop. Ext. Service	1 PT Information Officer	31,761	-	31,761
Forsyth Tech	Additional Security for Main Campus	48,973	-	48,973
Public Libraries	10 PT Library Tech Page positions, one for each branch**	64,090	-	64,090
	Increase Library's Book, A/V, and Electronic Resources	175,000	-	175,000
	1 FT Library Assistant for Walkertown Branch	37,413	-	37,413
	1 FT Library Assistant for Kernersville Branch	37,413	-	37,413
Comm. & Econ. Development	Budget Inn Redevelopment	400,000	-	400,000
	Center for Creative Economy	40,000	-	40,000
	Code Enforcement Officer	49,700	-	49,700
MapForsyth	Hybrid GIS Environment	25,000	8,875	16,125
Non-Departmental	External Communications Office	211,072	-	211,072
	Increase 401(k) Contribution to 5%	2,419,937	-	2,419,937
	Increase Performance Pay to CYO (1-5%)	452,665	-	452,665
	Creation of Arts, Culture, and Tourism Commission	-	-	-
	Veteran's Services Office	30,000	-	30,000

ALTERNATE SERVICE LEVEL/OUTSIDE AGENCY FUNDING REQUESTS

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Community Grants	Arts Council – <i>Increase to \$125,000</i>	25,000	-	25,000
	Children’s Law Center – <i>Increase to \$50,000</i>	25,000	-	25,000
	Community Care Center – <i>Operations Support</i>	50,000	-	50,000
	Experiment in Self-Reliance – <i>Increase funding to \$60,000</i>	33,305	-	33,305
	Family Services – <i>Battered Women’s Shelter</i>	60,000	-	60,000
	Family Services – <i>Program Support</i>	100,000	-	100,000
	Kaleideum – <i>Increase to \$275,000</i>	25,000	-	25,000
	Old Salem – <i>Improve Accessibility for Special Needs Visitors</i>	285,000	-	285,000
	Old Salem – <i>Increase to \$150,000</i>	100,000	-	100,000
	Phoenix Rising – <i>Drug Court</i>	35,000	-	35,000
	Reynolda House – <i>Operations Support</i>	20,000	-	20,000
	RiverRun Film Festival – <i>Operations Support</i>	20,000	-	20,000
	SHARE Cooperative of Winston-Salem – <i>Start-up Costs</i>	200,000	-	200,000
	Winston-Salem Street School – <i>Scholarship Support</i>	5,000	-	5,000
	Work Family Resource Center – <i>Operations Support</i>	25,000	-	25,000
	<u>TOTAL</u>	<u>9,228,520</u>	<u>240,839</u>	<u>8,987,681</u>

**Manager recommends funding this request at some level based on fund availability.

The Manager’s Recommended Budget is balanced at \$433,894,116 with funding in the amount of \$439,038 in a budget reserve that is available for Alternate Service Level requests. In order to fund all Alternate Service Level requests, a tax increase of 2.51 cents would be required based on 1 cent equaling \$3,578,908.

ANIMAL CONTROL

Title of ASL: One Full-Time Animal Control Officer Position

Expenditure	\$53,074
Revenue	-
Net County Dollars	\$53,074

Description of Request:

The Director of Animal Control is requesting an additional Full-Time Animal Control Officer position. If this request is approved, it would provide Animal Control with six Animal Control Officers (sworn) and seven Animal Care Officers (non-sworn). Adding non-sworn officers in prior budgets has improved response time but also created more officer-generated follow-up calls, a number of which must be worked by sworn officers. The tethering ordinance has also resulted in a significant increase in calls for service. The chart below depicts the changes over four fiscal years based on July through December six-month timeframes.

6-Month Periods	July to January FY15	July to January FY16	July to January FY17	July to January FY18
Tether Calls	0	93	147	358
Assist ACO	0	192	242	364
Follow-up (Sworn)	0	708	1156	1797
% Workload (Calls Received)	78.0%	80.0%	67.0%	59.0%
% Workload (Calls Generated)	21.0%	20.0%	33.0%	41.0%
Total Calls Answered	7,129	6,471	7,765	8,706

This request is focused on improving the ratio of calls per sworn officer. Calls are generated by both the public and officer-generated follow-up visits to initial calls. The data depicts an increase in calls generated by the combined public and officer-generated calls.

The total cost of this request includes Salary, Separation, 401(k), and Fringe benefits for one sworn Animal Control Officer position.

Manager's Recommendation:

Board Action:

ANIMAL CONTROL

Title of ASL: **Surgical Suite for Animal Shelter**

Expenditure	\$20,000
Revenue	-
Net County Dollars	\$20,000

Description of Request:

Currently, required spay/neuter surgeries for adopted animals are performed at offsite veterinary clinics. The addition of a surgical suite would eliminate the transportation of animals from the shelter to the various clinics where the procedures are performed. The Humane Society veterinarian, or a contract veterinarian, would actually perform the procedures. Additionally, some general, minor surgical procedures could be performed in-house more easily, facilitating timely, adequate medical care per the Animal Welfare Act provisions.

If approved, \$20,000 would fund construction of the surgical suite as well as the equipment needed to outfit the suite.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Special Teams Incentive Compensation

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

Description of Request:

The Sheriff is requesting implementation of additional incentive pay for officers serving on Special Teams. The Board of County Commissioners approved \$80,000 in incentive pay for officers serving on Special Teams in FY17, half of a requested \$160,000.

The Sheriff believes Special Teams such as SWAT, K-9, Special Response Teams, and Honor Guard are critical to the success and effectiveness of law enforcement operations. Forsyth County Sheriff's Office (FCSO) pay for serving on these teams lags behind comparable North Carolina law enforcement agencies.

Implementing the final half of incentive compensation for serving in these units will appropriately compensate officers for taking on extra duties and training, make the current agency compensation plan more competitive, and improve recruitment and retention agency wide.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Office Assistants for Sex Offender Registry - 1 Full-Time & 1 Part-Time Position

Expenditure	\$53,918
Revenue	-
Net County Dollars	\$53,918

Description of Request:

The Sheriff is requesting 1 Full-Time and 1 Part-Time Office Assistant position for the Sex Offender Registry Unit. These positions, if approved, will allow investigators, who spend roughly 30% of their time on administrative duties, to focus on proactive address verification of offenders and conduct investigations. State statute mandates semi-annual address verification for "General" offenders and quarterly verification on "Recidivist, Aggravated Offenders and Violent Predators." All verifications and changes of address must be in-person requiring considerable time to administer. The 1.5 Office Assistant positions requested can perform the administrative work associated with these duties freeing up the investigators to perform more verifications and investigations.

Additionally, the Sheriff's Office expects increasing workload in this division associated with changes to State law. For example, current State law does not permit offenders to live within 1,000 feet of a school, and in 2016 lawmakers added more restrictions that include parks, fairgrounds, and other child activity areas. These changes not only increase verifications, they also generate more violation tips as the public becomes more aware of the changes. Beyond the legal changes, the number of offenders residing in the County continues to increase, further increasing the workload on existing staff. The number of registrants in Forsyth County increased by 28% between March 2014 and December 2017, which roughly translates to an additional 200 offenders living in the County.

The cost for this request includes Salary, Benefits, and Uniforms for 1.5 Office Assistant Positions.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Two Full-Time Deputies - Civil Executions

Expenditure	\$228,163
Revenue	-
Net County Dollars	\$228,163

Description of Request:

The Sheriff is requesting two Full-Time Deputy positions dedicated to serving eviction notices and Magistrate summons, which must be mailed and hand-delivered within a specified timeframe per N.C. General Statute 42-36.2.

Currently, the Sheriff does not have deputies dedicated to managing and delivering the roughly 1,000-1,500 monthly eviction notices. The workload associated with delivering these notices is more regularly pulling deputies from their primary duties in the Civil Executions division to meet eviction notice statutory requirements. This compromises the division's overall efficiency.

The cost for this request includes Salary, Benefits, Uniforms, Equipment, and Vehicles for two Deputy positions.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Deputies for Court Security - 3 Full-Time Deputies

Expenditure	\$201,694
Revenue	-
Net County Dollars	\$201,694

Description of Request:

The Sheriff is requesting three new Full-Time deputy positions to provide security for additional courtrooms at the Hall of Justice as well as at the Government Center.

The expansion of court services at the Hall of Justice requires additional deputies to protect staff and visitors in accordance with N.C. General Statute 162, Article 3. Courtroom enhancements with the addition of Courtroom 1D for Civil Juvenile Court and the increased size of Courtroom 4J necessitate two additional deputies for security. The relocation of Magistrate's Court to the Government Center requires an additional deputy due to the absence of entry security and metal detectors.

The costs included in this request are for Salary, Benefits, Uniforms, and Equipment for three Court Service Deputy positions.

Manager's Recommendation:

Board Action:

SHERIFF'S OFFICE

Title of ASL: Compensation Adjustment to Match FY19 City of Winston-Salem Police Projected Increase

Expenditure	\$152,313
Revenue	-
Net County Dollars	\$152,313

Description of Request:

The Sheriff is requesting \$152,313 to match the projected 3% increase in FY19 compensation by the City of Winston-Salem for police officers, effective April 1, 2019.

On March 27, 2017, the Board of County Commissioners approved a resolution adjusting the County pay plan for the Sheriff's Office with an acknowledgement that the City of Winston-Salem is the closest compensation competitor for the Sheriff's Office. This action increased market salaries and wages consistent with what was the current salaries and wages of the City's Police Department.

The Recommended Budget includes an adjustment to match the increase that was approved in the City's FY18 Adopted Budget which happened after the County adopted its FY18 budget. This request increases compensation for the Sheriff's Office should the City include a 3% increase, effective April 1, 2019.

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Six Full-Time Firefighter Engineer Positions

Expenditure	\$357,530
Revenue	-
Net County Dollars	\$357,530

Description of Request:

The Department of Emergency Services is requesting funds to add six Full-Time Fire Engineer positions to enhance staffing levels on Units 109 and 209. These units respond countywide assisting the volunteer fire departments on fire, rescue, and hazardous material incidents. Based on the recommendations in the 2016 Forsyth County Fire Services Delivery Study, the Chief moved Units 109 and 209 to more strategic locations to improve response capabilities to the eastern and western parts of the county. Unit 109 is located at the Vienna Volunteer Fire Station and Unit 209 is located at the Town of Kernersville Fire Station #41.

Units 109 and 209 are “manpower” resources used to support the volunteer fire departments. Because of this, these units are staffed with at least two personnel each shift. Mitigating fire, rescue and hazardous material emergency incidents is labor intensive. The volunteer fire departments often struggle to provide minimum staffing within the first 10 critical minutes of working emergency incidents. While the fire study noted that Units 109 and 209 are cancelled on over 60% of dispatched incidents and often do not arrive within the critical early minutes of working incidents, this is often associated with the unit’s location or all other units were also cancelled by the first arriving unit after determining that the life safety hazard was minimal. The redeployment of these units has improved response times and incident outcomes; however, the limited available staff and use of overtime is a challenge to keeping both units in service.

If approved, the six additional Fire Engineer positions will assist with staffing of two firefighters on each of these units, 24 hours per day, reducing overtime and improving response capabilities of 109/209.

The cost of this request includes salaries and fringe benefits plus uniforms, operating supplies, and memberships associated with the positions.

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Two Full-Time Telecommunicator Positions

Expenditure	\$88,069
Revenue	-
Net County Dollars	\$88,069

Description of Request:

The Department of Emergency Services is requesting funds to add two Full-Time telecommunicator positions. In FY18, the department requested four telecommunicator positions, two of which were approved. These two additional positions will facilitate an additional telecommunicator for each of the four shifts. Having an additional telecommunicator on each shift will improve service delivery and provide the telecommunication supervisors time to more effectively oversee daily operations in the communication center. Currently, the shift supervisors are part of the normal staffing formula, so they actively receive calls and dispatch resources which limits their time to supervise, evaluate employee performance, coach, or provide excess capacity during spikes in call volume.

If approved, these two telecommunicators would fill the role that the supervisors are currently performing. Having a supervisor who is available to assist other telecommunicators with high volume call periods or complex incidents is critical to timely dispatch of incidents, management of the overall workload, and to the safety of the paramedics and firefighters who are mitigating these incidents. More consistent supervision and coaching could also improve telecommunicator retention, which is a current challenge for this division.

This request includes salaries and fringe benefits as well as uniforms, operating supplies, and memberships associated with the positions.

Manager's Recommendation:

Board Action:

EMERGENCY SERVICES

Title of ASL: Lewisville Volunteer Fire Department Dive Truck & Trailer

Expenditure	\$93,000
Revenue	-
Net County Dollars	\$93,000

Description of Request:

The Lewisville Volunteer Fire Department is requesting \$93,000 to purchase a trailer and associated equipment to support dive operations.

Lewisville VFD responds countywide (including municipalities) when a dive event occurs. Its primary dive response vehicle suffered a terminal failure in the fall of 2017 forcing the department to move equipment into a box trailer that does not have sufficient space to carry the full complement of equipment needed at dive incidents. As a result, the department has to respond to these incidents with two vehicles to transport the necessary equipment. This requires all on-duty Lewisville fire suppression staff to respond to dive incidents leaving the two fire stations (Lewisville and West Bend) without staff to respond to fire and EMS incidents occurring within their jurisdiction.

The department proposes to purchase a larger trailer to transport dive equipment, so only one vehicle is required to respond to dive incidents. The long range goal includes modifying the trailer to better facilitate the dive equipment and operations and purchase a light-duty pick-up truck to pull the trailer.

The total estimated cost of the trailer, modifications to the trailer, and tow vehicle is \$72,500; however, this request also includes \$20,500, which matches the General Fund dollars provided for dive equipment in FY18. The FY19 Recommended Budget does not include the \$20,500 the department received in FY18.

Manager's Recommendation:

Board Action:

COURT SERVICES

Title of ASL: Family Services – Operating Support for Safe on Seven

Expenditure	\$20,000
Revenue	-
Net County Dollars	\$20,000

Description of Request:

Family Services is requesting \$20,000 for operating support for Safe on Seven.

Family Services has coordinated the Safe on Seven program since its inception in 2005. Safe on Seven was primarily funded through state and federal grants but these grants did not fund Family Services' operational and administrative expenses related to Safe on Seven.

While the County has increased its level of funding for Safe on Seven as the state and federal grants have ended, the County's funding does not cover Family Services' operational and administrative expenses for Safe on Seven.

Consequently, Family Services has funded deficits totaling over \$150,000 in operating Safe on Seven since FY13 and is projecting a deficit of \$20,000 for FY19. Therefore, Family Services is requesting \$20,000 from the County to offset these operational and administrative expenses.

Manager's Recommendation:

Board Action:

COURT SERVICES

Title of ASL: First Appearance Detention Center Arrestee Bond Review

Expenditure	\$126,000
Revenue	-
Net County Dollars	\$126,000

Description of Request:

A request has been submitted for \$126,000 to fund two legal assistant positions in the Public Defender’s Office. Every person arrested and not released on bond must be brought before a District Court Judge within the next 24 work day hours to have a “First Appearance” procedure. At this proceeding, the presiding judge is required to advise the detainee of their rights regarding a lawyer, what they are charged with and the maximum penalties they face if convicted, and to review the conditions of bond.

Staff of the Public Defender’s Office interview detainees to determine if they may be a candidate for bond reduction or other arrangement that will allow for their release from the detention center to await their court date. This is followed up with criminal record checks, contacting family members and prosecuting witnesses, and preparing other information for use by attorneys who will use the information in the First Appearance proceeding.

This can lead to a reduction in the detention center population which would save the County money and potentially help alleviate understaffing at the jail. Another benefit of funding these positions is that they could replace Sheriff’s Office personnel who assist with screening, freeing them up for other duties in the Law Enforcement Detention Center.

The positions would be employees of the NC Office of Indigent Defense Services.

Manager's Recommendation:

Board Action:

ENVIRONMENTAL ASSISTANCE AND PROTECTION

Title of ASL: One Full-Time Environmental Specialist Position – Compliance Assistance and Permitting

Expenditure	\$50,357
Revenue	-
Net County Dollars	\$50,357

Description of Request:

Environmental Assistance and Protection is requesting one Full-Time Environmental Specialist position for the Compliance Assistance and Permitting Division to restore a more adequate level of staffing to enable more equitable and appropriate distribution of work assignments within the Division.

If approved, this will improve the timeliness of service delivery, including processing applications and issuing air quality permits, modifications and renewals for local industry and businesses; meet required regulatory and reporting deadlines; provide quality customer service to the regulated community; fulfill agency responsibilities and requirements specified in the written agreement with the federal Environmental Protection Agency to continue to qualify for federal funding through the Clean Air Act grant program; and enable the Division's Program Manager to more effectively fulfill supervisory and administrative responsibilities.

This request includes salary and employee benefits. While no additional revenue is expected to be generated from this position, it may assist in maintaining existing Section 105 federal funding at current levels through EPA's Maintenance of Effort requirement.

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Nurse Family Partnership (NFP) Program

Expenditure	\$1,011,785
Revenue	-
Net County Dollars	\$1,011,785

Description of Request:

Public Health is requesting funds for an additional Nurse Family Partnership Team (one supervisor, one administrative assistant, and six nurses) in order to serve an additional 200 first-time low-income mothers and their babies through the Nurse Family Partnership program.

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

1. Improve pregnancy outcomes;
2. Improve child health and development; and
3. Increase the economic self-sufficiency of the family.

Since beginning in 2012, NFP of Forsyth County has received over 1,463 referrals and has served a total of 312 participants. In 2014, NFP of Forsyth County added a fifth nurse, enabling NFP to serve 125 mothers at a time. Currently, the program has 91 active clients. To date, 108 women and their two year olds have graduated from the program.

NFP of Forsyth County has achieved the following results:

- Even though all of the participants are low income, of single births 89% were born at 37 weeks or later gestation and 88% had babies of healthy weights. NFP clients generally have higher-risk pregnancies due to poverty, medical conditions, and high stress or mental health concerns. (These rates are comparable to the general population in Forsyth County: 88% were born at 37 weeks or later and 87% had babies of healthy weights.)
- More than 95% of mothers have initiated breastfeeding at birth.
- Among pregnant mothers, NFP's retention rate is 92%. For clients who have an infant, the retention rate is 79% and for toddlers, the retention is 85%.
- 100% of participating toddler graduates have been up-to-date on their immunizations.
- 76% of mothers enrolled in NFP experienced no subsequent pregnancies at program completion (2 years after delivery).

These positions would be 100% County funded.

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Two Full-Time Environmental Health Specialists for Septic Tanks & Water Supplies

Expenditure	\$207,945
Revenue	-
Net County Dollars	\$207,945

Description of Request:

Public Health is requesting funds in order to respond to permit applications in a more timely manner, respond to septic failure complaints expeditiously, and conduct more soil site evaluations. These funds would be used to add two Environmental Health Specialists for the septic tanks and water supplies section of the Community Health Services Division.

The funds would cover Personal Services costs including salaries and employee benefits, operating expenses, and Capital Outlay for two vehicles.

When compared to North Carolina’s other urban counties, Forsyth County’s compliance percentage is third:

County	Total Facilities	Total Inspections Required	Total Inspections Performed	Compliance Percentage	Total # FTE (not including managers)	Estimated # of Inspections Performed per FTE	Actual # of Inspections Performed per FTE
Mecklenburg	4,361	11,435	10,315	90%	50	228	206
Guilford	1,976	5,284	3,875	73%	16 FTE	330	242
Forsyth	1,297	3,781	2,402	63%	12 FTE, 2 Interns	378	200
Durham	1,367	3,619	2,236	61%	13 FTEs	278	172
Wake	3,736	10,072	5,990	59%	28.5 FTEs	353	210

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: Eight Full-Time School Nurse Positions

Expenditure	\$590,427
Revenue	-
Net County Dollars	\$590,427

Description of Request:

The Public Health department is requesting funds for eight additional Full-Time Nurse positions to improve the nurse to student ratio. The recommended ratio of School Nurses to Students has been debated for several years. In the past, the County has referred to a ratio of one nurse for every 750 students as established by the Center for Disease Control. This is also the ratio that is recommended by the National Association of School Nurses. A more recent recommendation from the American Academy of Pediatrics suggests that one nurse should be allocated to every school.

The Winston-Salem/Forsyth County School System’s projected enrollment based on the Department of Public Instruction’s initial average daily membership for 2018-2019 is 54,019. Currently, the County has 32.5 Full-Time nursing positions and also contracts for WSFCS to pay for five Full-time nurses for the Exceptional Children’s Program. The number of students in WSFCS not served by the specialty nurses is 48,225 which yields a ratio of one nurse for every 1,754 students. Each nurse serves 2 to 3 schools.

Approval of this request would bring the ratio to one nurse to 1,358 students. There are 82 total schools in the Winston-Salem/Forsyth County School System including 43 Elementary Schools, 15 Middle Schools, 17 High Schools, and 7 non-traditional schools. To place a nurse in every school would require the addition of 50 nurses, presuming the Exceptional Children’s School’s nurses are not included.

Manager's Recommendation:

Board Action:

PUBLIC HEALTH

Title of ASL: One Full-Time Environmental Health Technician for Mosquito Control

Expenditure	\$86,307
Revenue	-
Net County Dollars	\$86,307

Description of Request:

Public Health is requesting funds in order to initiate a more timely response to complaints and allow for earlier identification of mosquitoes for targeted treatment. Vectors carrying diseases have been identified in Forsyth County (West Nile, La Crosse Encephalitis, and eastern Equine Encephalitis). The addition of this position would allow for the early identification of these diseases and the reduction of the probability of such illness being transmitted to our most vulnerable citizens.

The request includes Personal Services, including salaries and employee benefits, operating expenses, and Capital Outlay for a vehicle.

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: 2 Full-Time Senior Social Workers – Foster Care

Expenditure	\$ 132,051
Revenue	\$ 66,026
Net County Dollars	\$ 66,025

Description of Request:

The Department of Social Services is requesting two Full-Time Senior Social Workers for Foster Care as foster care numbers have continued to increase. From January 2017 through the end of December 2017, there was an increase of 18% in the number of children in DSS custody whereas in 2015, DSS experienced a 3% increase and in 2016, DSS experienced a 0% increase over the same 12 months. While there are multiple factors attributable to this sharp increase, factors worth mentioning include the opioid epidemic, a lack of community resources to address substance abuse and other family systems, along with other systemic challenges.

For FY19, DSS is projecting the number of children in placement will continue to increase based on the upward projection of open cases in Child Protective Services (CPS) and In-Home Services (IHS). Over the last 6 months of 2017, foster care services averaged 12 new children in custody per month. Coupled with the steady and consistent rise of new children coming into custody, there have also been new policies and service challenges experienced across North Carolina. As a result of the recent Child and Family Service Review (CFSR), North Carolina has implemented new policies and practices over the last year to address statewide systems gaps related to child welfare. These new policies include the Every Student Succeeds Act (ESSA) which requires all new children coming into foster care to have a Best Interest Determination (BID) meeting prior to changing schools. Additionally, a well-documented shortage in foster homes since 2015 and barriers to accessing placement resources locally have attributed to children being placed several counties away from Forsyth.

This combination of challenges has created an increase in visitation barriers, travel time, and overtime requests for all foster care staff. DSS is also embarking on NC FAST implementation along with the anticipated changes associated with quality improvement practices by way of the On Site Review Instrument (OSRI) compliance. As new policies are implemented which expand Social Worker responsibilities, coupled with the increase in case numbers due to the factors stated earlier, DSS is requesting two new Full-Time Senior Social Workers to meet already existing demand and address employee retention amongst social workers by staying within North Carolina's standard of 15 cases per worker. As of January 2018, DSS was at 1:15 cases per worker for Forsyth County Children. This request would allow for staff to complete assigned duties and focus on quality of services as caseloads continue to expand and responsibilities take staff further away from Forsyth County.

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: 2 Full-Time Senior Social Worker Supervisors and 5 Full-Time Senior Social Workers

Expenditure	\$ 488,448
Revenue	\$ 107,957
Net County Dollars	\$ 380,491

Description of Request:

The Director of DSS is requesting 2 Full-Time Senior Social Worker Supervisors and 5 Full-Time Senior Social Workers based on Child Welfare Data which supports a need for additional staff to support the increasing volume of reports the Department is receiving each month.

Currently, there are 34 Full-Time Equivalent (FTE) Social Worker positions in Child Protective Services. The Child Welfare Data demonstrates a need for 45.24 CPS Social Workers through the increasing volume of reports received that require CPS attention. This request would increase the number of Social Workers to 39.

While the Department has not been fully staffed based on turnover, the request for five additional positions will assist the Department in reaching its goal of reducing the stress and strain on current staff from the demands of an increased workload which are being handled through Overtime.

DSS is also requesting 2 Senior Social Worker Supervisor positions to support a staffing ratio of 6 social workers to 1 supervisor based on the State's recommended staffing ratio.

Manager's Recommendation:

Board Action:

SOCIAL SERVICES

Title of ASL: 1 Full-Time Income Maintenance Supervisor & 1 Full-Time Senior Income Maintenance Caseworker

Expenditure	\$ 115,961
Revenue	\$ 57,981
Net County Dollars	\$ 57,980

Description of Request:

The Director of DSS is requesting two positions in Income Support to reduce the staff to supervisor ratios from 12 workers per supervisor to 9 workers per supervisor. Under DSS's Income Support Division, these positions would assist the SNAP (food stamp) application process.

With the potential for financial penalties from the USDA regarding timeliness and accuracy of SNAP application processing, these positions would enable more efficiency in Income Support processes. Furthermore, these positions would assist in providing quality control on division daysheet coding. Daysheets are how employees report their time for federal and state reimbursement and additional quality control measures in coding daysheets could assist with maximizing reimbursement.

Manager's Recommendation:

Board Action:

AGING SERVICES

Title of ASL: The Shepherd's Center – Increase Funding

Expenditure	\$15,000
Revenue	-
Net County Dollars	\$15,000

Description of Request:

To continue to provide services to older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$15,000, for a total of \$65,000, for FY19. Of the total funding request, \$39,000 would be for the Shepherd's Center of Greater Winston-Salem and \$26,000 for the Shepherd's Center of Kernersville. Both centers receive limited funding from the State through the Home and Community Care Block Grant (HCCBG) program and State General Purpose Funding which accounts for less than 10% of their total operating budgets.

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

For 2017, the Shepherd's Centers of Greater Winston-Salem and Kernersville:

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

In FY16, Forsyth County provided the Shepherd's Center funding of \$25,000 (\$15,000 for the Shepherd's Center of Greater Winston-Salem and \$10,000 for the Shepherd's Center of Kernersville). In FY17, the County increased funding to \$50,000 (\$30,000 for the Shepherd's Center of Greater Winston-Salem and \$20,000 for the Shepherd's Center of Kernersville). In FY18, the funding remained at \$50,000. The Recommended Budget includes \$50,000 for the Shepherd's Center.

Manager's Recommendation:

Board Action:

AGING SERVICES

Title of ASL: Senior Services - Increase Funding

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

Description of Request:

Senior Services Inc., is requesting an increase of \$25,000 from the County for FY19.

Senior Services provides a variety of services that assists the county's most vulnerable seniors to remain at home by providing home-delivered meals rather than being placed in skilled or nursing care facilities. Based on information obtained from the agency, over the last 20 years, 90% of the organization's expenses have gone to direct services with only 10% to combined fundraising and administrative expenses. To minimize costs, Senior Services currently relies on 2,200 community volunteers to help seniors in a variety of ways.

With this request, the total grant to Senior Services would be \$395,000. \$50,000 of this request would be for general operating support and the remaining \$345,000 would be for Meals-on-Wheels. Based on per-unit costs provided by Senior Services, the total request would provide 65,000 individual meals.

In FY16, the Board of Commissioners increased the allocation for Senior Services by \$175,000 which was designated totally for the Meals-on-Wheels program. This increased the total County appropriation to Senior Services to \$325,000 in continuing funds: \$50,000 for general operating support and \$275,000 for the Meals-On-Wheels program. Funding increased by \$45,000 in FY17 to \$370,000 and remained at that level for FY18.

Manager's Recommendation:

Board Action:

NC COOPERATIVE EXTENSION SERVICE

Title of ASL: One Part-Time Public Information Officer

Expenditure	\$31,761
Revenue	-
Net County Dollars	\$31,761

Description of Request:

NC Cooperative Extension is requesting funds for a Part-Time Public Information position that would focus on social media and program marketing.

Social media and marketing helps to promote and validate Cooperative Extension’s University brand throughout the County. Social media outreach, when executed correctly, tells clientele that we are a solid, reliable, research-based organization that they can trust. According to Hubspot, 92% of businesses surveyed validated that social media outreach was a vital component to the success of their business (2014). NC State University refreshed and redesigned their websites in the fall of 2016 and to date, traffic has increased 40%. At the same time, email outreach increased 80%. While this data reflects State programming, it is the goal of the Forsyth County Center to be at the forefront of this social media presence for the citizens of Forsyth County.

Cooperative Extension can be more effective to change and improve life skills for citizens if people can find and take advantage of its research-based information in the areas of Agriculture, Family & Consumer Sciences, Natural Resources and 4-H Youth Development. Office staff have struggled to produce marketing materials for their programs. Creating these kinds of materials takes time, skill, dedication and a working knowledge of computer programs. While our staff create materials to help promote programs, it takes time away from citizens.

To enhance our organizational structure, a new Information Officer would develop public relations and a marketing plan with the County Extension Director for the office; design and distribute all Extension printed publications; incorporate all University and County logos appropriately; coordinate and enhance a comprehensive social media outreach plan; collaborate with Agents and staff to implement and advertise/promote educational programs, promotions, fund development and Extension events; take photos and video of current activities and events; and, design, create, film, edit and produce two to three minute videos of pertinent issues that County residents need to know to enhance their lifestyles and skills.

This would be a 100% County-funded position.

Manager's Recommendation:

Board Action:

FORSYTH TECHNICAL COMMUNITY COLLEGE

Title of ASL: Additional Security for Main Campus

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

Description of Request:

Forsyth Technical Community College is requesting an additional Full-Time public safety employee for the main campus to help maintain a safe and inviting campus for students, staff, and visitors. The additional officer would help with monitoring the camera security system and would allow for increased patrols for day and evening classes.

The County's current allocation to Forsyth Technical Community College provides for salaries and benefits for 44 positions, including four (4) Campus Police Officers and a Director of Campus Police. These positions are all included in the FY19 Recommended Budget. Approving this request would increase the number of County-funded positions to 45.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: Ten Part-Time Library Tech Page Positions

Expenditure	\$64,090
Revenue	-
Net County Dollars	\$64,090

Description of Request:

The Library is requesting ten (10) Part-Time Library Tech Page positions to provide on-demand assistance to customers in the computer and technology areas of the branches. If approved, each Library location would receive a Part-Time position. With the rapid increase in technology offerings at the Library, computer assistance demands are increasing.

Library patrons are in need of more assistance and staff is increasingly filling a teaching role in order to assist patron demands. The Library would like to partner with the Winston-Salem/Forsyth County School System to identify students in the school system to fill these positions.

The cost of each position is \$6,409 which includes salary and FICA payroll taxes.

Manager's Recommendation:

Board Action:

LIBRARY

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

Expenditure	\$175,000
Revenue	-
Net County Dollars	\$175,000

Description of Request:

The Library is requesting funding to increase its book, audio-visual materials, and electronic resources budget by \$175,000 to keep in line with other major public libraries in North Carolina. Currently, the materials budget is fourth among urban libraries in North Carolina as Guilford does not have a library system – these are municipal library systems in Greensboro and High Point.

County Libraries	Amounts Spent on Collections
Wake	\$4,033,896
Mecklenburg	\$4,006,293
Durham	\$1,711,884
Forsyth	\$1,008,891

The additional funds would allow the library to more adequately meet patron demand and includes the following increases:

- \$125,000 for Library Books
- \$25,000 for Audio-Visual Supplies
- \$10,000 for Book Processing
- \$15,000 for On-line Services

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

If approved, the Collection budget for FY19 would be \$1,174,971 as the FY19 Recommended Budget already includes \$999,971 for these materials.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: One Full-Time Library Assistant for Walkertown Branch

Expenditure	\$37,413
Revenue	-
Net County Dollars	\$37,413

Description of Request:

The Library Director is requesting one Full-Time Library Assistant at the Walkertown Branch to better serve customers at the computer stations, develop more adult programming, and assist with the large numbers of after school users.

Staffing at the Walkertown branch is the same as when it opened in 1992 and there has been a 25% increase in population during that time with a new Middle and High School constructed in 2011 to meet that growth. With the elementary, middle, and high schools all within walking distance, after school usage is very high. Year after year, the monthly door count increases 3%-10% and requires double-staffing at the circulation/public service desk.

Manager's Recommendation:

Board Action:

LIBRARY

Title of ASL: One Full-Time Library Assistant for Kernersville Branch

Expenditure	\$37,413
Revenue	-
Net County Dollars	\$37,413

Description of Request:

The Library Director is requesting one Full-Time Library Assistant at the Kernersville Library to strengthen library staff, collection, services, and programs to support community needs and interests.

Kernersville will move into a new building in the Fall of 2018 and this facility will double in size to 20,000 square feet with a greatly expanded Children’s Department, new Teen area, and Maker spaces. The new branch will attract more users and circulation is expected to increase at least 10%.

Staff currently double-staff the service desk to keep up with daily demands of reference, computer assistance and other duties that have to be addressed quickly and efficiently.

The Town of Kernersville has grown 1.4% each year, and the Kernersville Library is one of the County’s busiest branch locations, circulating over 200,000 items in the last fiscal year.

Manager's Recommendation:

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Budget Inn Redevelopment Plan

Expenditure	\$ 400,000
Revenue	-
Net County Dollars	\$ 400,000

Description of Request:

The Peters Creek Community Initiative (PCCI), a non-profit subsidiary of “The Shalom Project”, is requesting \$400,000 to fund the purchase of the Budget Inn property located at 600 Peters Creek Parkway. PCCI plans to demolish and clear the existing structure and construct a five-story building to contain sixty (60) new affordable housing rental units with a neighborhood center on the ground floor for Shalom Project service activities. The total cost for site acquisition and building demolition is \$1,200,000 as estimated by PCCI.

Total investment in the apartment units is estimated to be over \$10,600,000, therefore the County’s \$400,000 will leverage approximately \$10,200,000 and represent 3.77% of the total investment. PCCI is also requesting \$600,000 from the City of Winston-Salem. Approximately \$8,000,000 is expected in the form of equity from the sale of Low-Income Housing Tax Credits (LIHTC) while the remaining funds are anticipated to come in the form of mortgage debt. The Investment Structure is detailed in the table below:

Permanent Private Mortgage Debt	\$ 1,464,916
LIHTC Program Equity	\$ 7,878,448
Public and Foundation Sources	\$ 1,256,636
TOTAL INVESTMENT	\$10,600,000

These new units must stay affordable to low income families for a minimum of thirty (30) years. The investment is a one-time capital outlay expenditure for this project and it is not anticipated that future funding requests will be forthcoming for this project.

PCCI believes the proposed redevelopment would have added benefits of eliminating a blighted structure that has attracted criminal activities as well as spur other new growth as Peters Creek Parkway is redesigned, enhancing the corridor serving as the gateway to BB&T Field and downtown Winston-Salem.

If approved, the following due diligence activities should be completed prior to closing:

1. Ensure all other funds (Tax Credits, City dollars, permanent debt financing, etc.) are available to finance the project.
2. Property appraisal with valuations for the land, building, and detrimental value of existing improvements.
3. Geotechnical survey showing any soil/rock conditions that could impact construction.
4. Phase I Environmental Site Assessment (ESA).
5. Approved site plans from City/County Planning.
6. Accurate pro-forma financial statement showing the operating costs of the firm specific to the project.
7. Determination to what form the County’s funds will be provided (grant, forgiven loan, amortizing loan).

Manager's Recommendation:

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL Request: Center for Creative Economy

Expenditure	\$40,000
Revenue	-
Net County Dollars	\$40,000

Description of Request:

The Center for Creative Economy (CCE) is requesting a grantee contribution to help fund the Creative Startups Accelerator and SWERVE programs.

CCE is a local non-profit organization that works with individuals and enterprises that add value to society by making or marketing products and services linked to human creativity through: Ideation; Creation; Production; Distribution; and Use. CCE's mission is to serve as a catalyst for innovation by driving product and business development, stimulating connections between innovators and businesses, and promoting economic development and job growth through regional programs, infrastructure, and professional development. CCE has two primary programs that work to meet these goals: Creative Startup Accelerators and Swerve.

- CREATIVE STARTUPS ACCELERATOR – CCE is the Southeastern host for the nation's leading startup accelerator for creative entrepreneurs. The program supports Triad and NC-based creatives and attracts businesses nationally to come to NC to accelerate their creative enterprises. In 2016, the Creative Startups Winston-Salem launched 10 creative companies that created 14 jobs and \$496,000 in revenues.
- SWERVE - the hub for creative enterprises in NC's Piedmont Triad area, brings creative professionals together at lively, informative monthly meetups, through a growing online community.

This request will increase CCE's ability to fund their core programs that provide assistance to local creative enterprises and individuals in their effort to build and scale creative entrepreneurial enterprises.

CCE also receives funding from the City of Winston-Salem.

Manager's Recommendation:

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL Request: **Code Enforcement Position**

Expenditure	\$49,700
Revenue	-
Net County Dollars	\$49,700

Description of Request:

Community and Economic Development is requesting funding for a Code Enforcement position to enforce the County's Minimum Housing Code in unincorporated Forsyth County and municipalities without their own Housing Code to ensure dwellings are maintained in a safe and sanitary condition.

Code violations can include unsafe dwellings caused by substandard mechanical, electrical, and plumbing systems, excessive accumulation of junk and debris, structurally unsound housing units, and vacant/abandoned buildings. This work is currently being performed by the Housing Specialist position whose primary responsibility is performing home inspections for housing rehabilitation grant projects as well as the First Time Homebuyer Programs. Consequently, a backlog of complaints regarding potential violations go unanswered.

This position will be responsible for the code enforcement intake process, performing code complaint site visits, and follow-up with property owners, including notices of violation and violation hearings, presentations to the County Commissioners and Town/Village Councils on nuisance properties, assisting on the rewrite of County Code, and working with municipalities in efforts to write or revise local nuisance codes.

Manager's Recommendation:

Board Action:

MAPFORSYTH

Title of ASL: Hybrid Geographic Information Systems (GIS) Environment

Expenditure	\$25,000
Revenue	\$8,875
Net County Dollars	\$16,125

Description of Request:

MapForsyth is requesting funds to support an implementation plan for a Hybrid GIS Environment Project. The current County GIS environment is an approximately 99% ESRI environment with a few open source GIS users. The idea behind this implementation plan is to look at other ways to reduce the City's and County's dependence on one software/company (ESRI) while at the same time exploring options that could generate cost savings with improved services. The overall goal would be to integrate the increased use of open source GIS servers and GIS desktop software into a hybrid environment that complements and coincides with current ESRI products.

The implementation plan would identify areas of strengths, weaknesses, opportunities and threats associated with the County moving to a hybrid GIS environment (ESRI and open source products). This plan would outline a phased model of integration with any costs and potential Return-on-Investment identified. The plan would act as a roadmap for MapForsyth to work closely with MIS to implement the different phases required to create the hybrid GIS environment.

Manager's Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: External Communications Office

Expenditure	\$211,072
Revenue	-
Net County Dollars	\$211,072

Description of Request:

There has been some discussion regarding the County possibly establishing an External Communications Office to assist with educating, informing, and engaging the public and building a mutually beneficial dialogue between the County and its citizens. With improvements in technology in the Board of County Commissioners meeting room, there is an opportunity to expand the number of meetings that are recorded and possibly live stream these meetings to the County's public website.

County Management discussed the idea of a centralized Communications Office with departments and found that there is some interest from departments that do not currently have public information resources in having support from a centralized Communications Office. Likewise, among departments that do have public information resources, there could be some duplication of services and that they would prefer a less centralized Communications Office.

A possible solution to having a County Communications Office would be to house staff in the Manager's Office. The Communications Officer would be the central point of contact for the County and would coordinate requests and information and provide internal and external communication.

The County currently has assets and resources within several internal departments that would be centralized into this new arm of the Manager's Office. This Alternate Service Level request would staff the Communications Office with a Communications Director (\$83,400, salary and fringe) and two staff members (\$112,872, salary and fringe) and \$15,000 for operating costs.

Additional meetings that could be recorded and distributed online include the Department of Social Services Board meetings, the Board of Public Health's meetings, the Board of Equalization and Review meetings, and Board of Elections meetings. Additional content could be created and managed by the Communications Office as well in addition to managing social media content for the County.

The creation of this office could also lead to bringing production of meetings in-house. Currently, the County contracts with three individuals to record and produce Board of County Commissioner briefings and meetings.

Manager's Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)

Expenditure	\$2,419,937
Revenue	-
Net County Dollars	\$2,419,937

Description of Request:

During the FY16 budget deliberations, the Board of County Commissioners approved implementation of a 2.5% 401(k) contribution for all Full-Time and Part-Time Benefited County employees, except sworn law enforcement officers who already received a mandatory 5% 401(k) contribution.

The 401(k) plan benefit is a major recruitment and retention tool for the County. This Alternate Service Level request would increase the 401(k) contribution for employees currently eligible for the 2.5% 401(k) contribution to a 5% 401(k) contribution. This would not be applicable to the sworn law enforcement officers that already receive this benefit.

Durham, Guilford, Mecklenburg, and Wake counties contribute up to 5% for their 401(k) plans and approval of this request would put Forsyth County in line with the other four large counties in North Carolina.

Employee contributions to 401(k) plans have increased over 200% since implementation of the current 2.5% contribution. The benefits of the 401(k) plan are that these plans are transferable, they accrue interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401(k), and it helps employees with retirement planning.

Manager's Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: Increase Performance Adjustments to Match Current Year Range

Expenditure	\$452,665
Revenue	-
Net County Dollars	\$452,665

Description of Request:

The Manager's Recommended Budget for FY19 includes \$1.8 million for Performance increases based on a range of 1% to 4%, assuming an average increase of 2.79%. The FY18 Adopted Budget included approximately \$1.9 million for Performance increases based on a slightly larger range of 1% to 5%.

When funds are available, Pay for Performance increases are provided to employees to Full-Time and Part-Time with Benefits employees who meet or exceed expectations on the employee's appraisal date. The Pay for Performance increase is directly tied to the employee's overall performance appraisal rating and is awarded as a percentage of the employee's current salary. It is added to base pay if the employee's salary is less than or equal to the maximum salary of the assigned pay grade. It is paid as a lump sum if the employee's salary is over the maximum salary of the assigned pay grade.

The chart below demonstrates the level of Performance increases that have been funded the last several fiscal years. An accelerator was included from FY14 through FY17 to assist employees who were below the market rate of their position get closer to the market rate.

Fiscal Year	Minimum %	Maximum %	*Accelerator %
2010	0.50	2.00	
2011	0.70	2.20	
2012	0.50	1.50	
2013	0.50	1.60	
2014	0.50	2.50	50.00
2015	1.00	3.00	50.00
2016	1.00	4.00	50.00
2017	1.00	4.00	50.00
2018	1.00	5.00	

Manager's Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: Establishment of an Arts, Culture, and Tourism Commission

Expenditure	-
Revenue	-
Net County Dollars	-

Description of Request:

Forsyth County invests significantly in Arts and Culture on an annual basis through appropriations to the County Library and Parks systems as well as special appropriations to outside agencies such as Kaleideum, Arts Council, Old Salem, and the National Black Theatre Festival. For example, the FY19 Recommended Budget includes \$250,000 for Kaleideum, \$100,000 for Arts Council, \$50,000 for Old Salem, and \$65,000 for the National Black Theatre Festival. There are additional requests from other agencies that are not included in the Recommended Budget.

The County receives Occupancy Tax revenue that must be used for economic development and cultural and recreational purposes only. The FY19 Recommended Budget includes \$650,000 for Occupancy Tax revenue and these funds pay for items previously mentioned such as Kaleideum and the National Black Theatre Festival, as well as general funding of some Library and Parks activities. The County invests substantially more than \$650,000 each year on economic development and cultural and recreational purposes through special appropriations to various agencies as well as annual allocations to the Library and Parks.

In order to ensure all citizens have access to quality recreation and diverse programming that is appealing, the County is interested in establishing an Arts, Culture, and Tourism (ACT) Commission to assist with recommendations to the Forsyth County Board of Commissioners regarding funding requests from various groups for arts, culture, and tourism. The ACT Commission would provide extensive research and knowledge about the requests from these various community groups and assist the Board of Commissioners in demonstrating good stewardship of public resources for these purposes.

Manager's Recommendation:

Board Action:

NON-DEPARTMENTAL

Title of ASL: Creation of a County Veterans Services Office

Expenditure	\$30,000
Revenue	-
Net County Dollars	\$30,000

Description of Request:

The majority of North Carolina counties fund a Veteran’s Services Office in some form or another. Some VSOs are stand-alone departments while others are embedded within departments, typically within a Consolidated Human Services department or Department of Social Services. Forsyth County does not fund a Veteran’s Services Office.

The following chart provides information on the top 10 most populous counties with locally funded Veteran’s Services Offices and if available, the number of staff and budget in FY18. The staffing numbers may include administrative help as well as County Veteran’s Service Officers.

County	2016 Certified Population ¹	Estimated Veteran Population as of 9/30/2017 ²	FY18 Budget	# of Staff
Mecklenburg	1,053,545	50,348	\$1,166,410	14 FTEs
Wake	1,026,748	52,318	\$282,883	4 FTEs
Guilford	520,230	30,494	N/A (in DSS)	3FTEs (in DSS)
Forsyth	369,144	23,538	\$0	0 FTEs
Cumberland	329,824	59,049	\$385,725	7 FTEs
Durham	301,520	14,702	\$270,052	4 FTEs
Buncombe	258,406	18,349	\$500,393	5 FTEs
Union	223,915	12,076	\$461,739	4.02 FTEs
New Hanover	223,608	15,851	\$151,264	2 FTEs
Gaston	215,489	14,285	\$392,962	4 FTEs

¹NCOSBM 2016 Certified County Population Estimates

²Veteran Population Estimates from US Department of Veterans Affairs – National Center for Veterans Analysis and Statistics

Forsyth County has been funding HARRY Veterans Services for the past several fiscal years with an annual appropriation of \$25,000 and this is included in the Special Appropriations area of the budget.

If a Veteran’s Services Office was established in Forsyth County, it could be established similarly to the County’s Aging Services department which is essentially a cost center to capture revenues and expenditures for programming to assist the County’s senior citizens and fund it with the HARRY Veterans contract along with other funding. Alternatively, it could be funded with positions to do outreach which could supplement work with HARRY Veterans or it could eliminate that contract.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Arts Council - Enhanced County Support of the Arts Council of Winston-Salem/Forsyth County

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

Description of Request:

The Arts Council of Winston-Salem is requesting a total of \$125,000 in County funding for FY19, an increase of \$25,000. In FY16, Forsyth County Commissioners approved funding for the Arts Council in the amount of \$100,000 of which \$75,000 went to support programming at the Tanglewood Park and Triad Park Amphitheaters. This same level of funding was approved for FY17 and FY18.

As part of the \$125,000 request, \$75,000 will continue to support programming at the Tanglewood and Triad Park Amphitheaters. These funds will again provide marketing and event coordination including providing a modified administrative line for artist coordination and onsite event staff, as required, as well as a production/grant line for events. The Arts Council contracts with Forsyth County's Parks and Recreation Department to provide these events. The funds provided marketing and event coordination for four events (two at each park) from April through July that were free to the public. The other \$50,000 would be for Operating Support.

The Arts Council serves Forsyth County by sustaining arts organizations, improving children's education, and encouraging development in the cultural sector. The Arts Council's 2018 priorities include: extending the arts beyond their traditional audiences, venues, and programming; establishing sustainable support; and creating an ethos of innovation by encouraging entrepreneurial thinking, nontraditional partnerships, and creative place-making.

For FY18, other local or State government contributors to the Arts Council of Winston-Salem/Forsyth County were: City of Winston-Salem \$217,360 for operating support and \$87,147 from the State of North Carolina.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Children's Law Center of Central North Carolina

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

Description of Request:

The Children's Law Center of Central North Carolina (CLC) is requesting \$50,000, an increase of \$25,000, for operating support to work as advocates for children suffering the consequences of their parents' domestic violence.

CLC is a 501(c)(3) non-profit dedicated to addressing the legal needs of children in Chapter 50 high-conflict custody cases and Chapter 50B civil domestic violence cases. District Court judges appoint CLC Guardians Ad Litem to protect the best interests of children in court proceedings and to prepare comprehensive reports which provide an objective overview of family situations. The reports include specific recommendations tailored to ensure impacted children are placed in the safest home environments possible. CLC is the only organization in central North Carolina that advocates in court on behalf of vulnerable children exposed to domestic violence.

The ultimate goal is to enable children to grow up in safe environments and to become emotionally healthy adults. CLC has been instrumental in developing the procedures for Chapter 50B civil domestic violence cases in Forsyth County and is a longstanding partner agency of Safe on Seven. CLC has provided a voice for more than 1,000 children since 2004.

The Children's Law Center received \$25,000 of funding from the County as a Special Appropriation in FY17 and FY18. This amount is included in the FY19 Recommended Budget. The increased funding of \$25,000 is not included.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **Community Care Center**

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

Description of Request:

A request has been submitted for \$50,000 from Community Care Center to support access to healthcare services for those who are limited by economic or other barriers.

The Community Care Center has provided a medical home for more than 22,000 patients, providing over \$140 million of free healthcare services and medicines to the low income, medically uninsured residents of the community. Over 75% of the patients served by Community Care Center have incomes below 100% of the federal poverty level and are not eligible for Medicaid or insurance subsidies.

The requested funding will help Community Care Center continue to provide a medical home that meets the primary, preventive and specialty care needs of low income, medically uninsured residents.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Experiment in Self-Reliance

Expenditure	\$33,305
Revenue	-
Net County Dollars	\$33,305

Description of Request:

Experiment in Self-Reliance is requesting \$60,000 to continue to provide education, housing, supportive services, and tax preparation services to low-wealth residents of Forsyth County. For the past several years, ESR has received \$26,695 from the County. The FY19 Recommended Budget includes \$26,695.

Two programs of ESR in particular are Forsyth Free Tax and Priority Schools. Forsyth Free Tax is a year round program that provides free tax assistance and filing to low to moderate-income households, serving approximately 3,500 to 4,000 taxpayers. Priority Schools focuses on improving stability in families with children (K-2nd grade) in one of four priority schools to help these families overcome major barriers to their children's academic success: housing stability and parental engagement with the school system. Other programs administered by ESR include the New Century IDA Program and the Self-Sufficiency Program.

The costs of these programs have risen over the past several years and ESR is seeking an increase in funding to support all of their programs and help low income residents of Forsyth County rise above poverty.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Family Services – Support for the Battered Women’s Shelter

Expenditure	\$60,000
Revenue	-
Net County Dollars	\$60,000

Description of Request:

Family Services is requesting \$60,000 to assist in the support and operation of the Battered Women’s Shelter.

Family Services has operated the Battered Women’s Shelter in Forsyth County since 1985. The shelter has the capacity to serve 24 women and children who are in need of a safe place to stay while they attempt to free themselves from abusive relationships and living situations. Unfortunately, there have been decreases in funding over the years which has made it difficult to support the operations of the shelter as well as administer other programs that address family violence and sexual assault. Consequently, the shelter was only able to serve a maximum of 15 women and children in 2016-2017.

The Family Services Board of Directors approved a recommendation to use funds from the Shelter Trust during FY18 to hire additional staff and make capital improvements to the shelter so that it is now operating at full capacity. The Shelter Trust is more of a contingency fund so the use of additional funds is not sustainable.

Family Services has secured some funding from a Governor’s Crime Commission grant, however, additional funding is still required to keep the Shelter operating at full capacity which is the genesis of the request for \$60,000.

Manager’s Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Family Services – Expanding Social-Emotional Development and Supporting the Pediatric Holistic Health Initiative

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

Description of Request:

Family Services is requesting \$100,000 in support of two programs –Social-Emotional Development for young children and the Pediatric Holistic Health Initiative. This request is being made to address gaps in education achievement and young children living in poverty in Forsyth County. Research has concluded that early childhood years are critical in developing a child’s full potential including socially, emotionally, cognitively, and academically. The two programs that will be expanded with this funding focus on promoting physical, emotional, and social health of children from birth to age five so that when children enter kindergarten, they are ready to learn.

Funding for the Social-Emotional Development program would expand Family Services’ Forsyth County School Readiness Project, designed to increase self-regulation and executive function in three- and four-year old children by training and coaching teachers in classroom management strategies. Through this initiative, Family Services will train, coach, and support 100 teachers in 50 classrooms for three- and four-year olds over a five-year period, ultimately serving 1,000 children annually. This includes 30 hours of training for teachers combined with 130 hours of classroom observation and teacher coaching per classroom by a Mental Health Consultant over the course of the school year.

The Pediatric Holistic Health Initiative would provide comprehensive, integrated physical health, mental health, child development, and family support services to 500 families annually through a collaboration with Family Services, Imprints Cares, and Wake Forest Baptist Health-Downtown Health Plaza. Imprints Cares and the Downtown Health Plaza provided medical, parenting and child development services to 320 families in 2016-2017 and Family Services would add mental health services for young children and their parents focusing on the specialized treatment of childhood trauma.

Measures have been identified to assess the success of both of these programs and Family Services will report progress back to the Board should the funding be approved.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Kaleideum – Enhanced Operating Support

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

Description of Request:

Kaleideum requests an additional \$25,000 for operating support. Kaleideum is in its second year as a merged organization and wishes to capitalize on its augmented ability to fulfill its mission in the community. For FY19, Kaleideum anticipates attendance over 200,000. As a part of the merged implementation strategy, Kaleideum has invested in a strategic plan, core values articulation and culture-building.

Additionally, Kaleideum has set up performance measures to track: attendance, membership, fundraising, and education program and those that participate in them. For FY19 Kaleideum hopes to improve diversity and overall attendance, identify the most important features and exhibits for transition to a new location, review and selectively implement new programs, expand online and social media marketing, and strengthen the adult volunteer program.

In FY18, Kaleideum received \$250,000 in operating support. This would increase the appropriation for Kaleideum to \$275,000, as there is \$250,000 in the FY19 Recommended Budget.

Manager's recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Old Salem – Increase Museum Accessibility

Expenditure	\$285,000
Revenue	-
Net County Dollars	\$285,000

Description of Request:

Old Salem Museums and Gardens is requesting an appropriation of \$285,000 to improve the accessibility of its facilities for individuals with special needs. Because of the antiquated nature of the museum’s facilities, they do not always present themselves as accessible to all visitors to Old Salem. In 2017, Old Salem launched a major initiative to identify the obstacles to accessibility faced by visitors with physical, cognitive and emotional challenges, and to develop a plan to mitigate or erase those obstacles. Old Salem has begun the task of addressing physical accessibility issues throughout the historic district. Seven buildings have been identified that they seek to make more accessible to physically challenged guests over the next year. The expected cost of the project is \$300,000 with \$15,000 raised to date.

In FY16, Forsyth County included \$48,000 as a one-time appropriation to fund field trips for the WS/FC Schools to support the 4th Grade NC History curriculum. In FY17 & FY18 Old Salem received an appropriation of \$50,000 from the County as part of an annual allocation. Additionally, a \$1,500,000 grant to support the renovation of the Boys’ School on the museum’s grounds was approved by the Board using Pay-Go funds.

The City of Winston-Salem's FY18 budget included an appropriation of \$175,000 to Old Salem.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Old Salem – Enhanced County Support

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

Description of Request:

Old Salem is requesting \$150,000 for unrestricted operating support for Old Salem Museum and Gardens. The funding would support staffing, educational programming, preservation of buildings and grounds, maintenance of the archives and library, conservation and exhibition of collections, community outreach, and many other activities and programs that contribute to Old Salem's operations and contribute to Forsyth County's economic prosperity and exceptional quality of life.

In FY16, Forsyth County included \$48,000 as a one-time appropriation to fund field trips for the WS/FC Schools to support the 4th Grade NC History curriculum. In FY17 & FY18 Old Salem received an appropriation of \$50,000 from the County as part of an annual allocation. Additionally, a \$1,500,000 grant to support the renovation of the Boys' School on the museum's grounds was approved by the Board using Pay-Go funds.

The City of Winston-Salem's FY18 budget included an appropriation of \$175,000 to Old Salem.

The FY19 Recommended Budget includes \$50,000 for Old Salem.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Phoenix Rising - Drug Treatment Court

Expenditure	\$35,000
Revenue	-
Net County Dollars	\$35,000

Description of Request:

A request has been submitted for \$35,000 to match the City of Winston-Salem's contribution for a Drug Treatment Court. Drug Treatment Court is a post plea statutory intermediate probationary alternative. Defendants are referred into the program by their attorneys or the Court. Once accepted into the program and after an evaluation is completed, defendants are required to comply with all recommended treatment, abide by all terms and conditions of probation, take random drug tests, and appear in court twice a month for monitoring of progress. The drug court team consists of a judge, treatment provider, law enforcement officer, defense attorney, and probation officer.

Recent nationwide statistics compiled by the National Association of Drug Court Professionals have shown that 75% of drug court graduates remain arrest free for at least two years after leaving the program, reductions in crime last at least from 3 to 14 years and drug treatment courts reduce crime as much as 45 percent more than other sentencing options.

The \$35,000 match would ensure that the program can fund an administrator to coordinate the program and also allow the non-profit organization Phoenix Rising to devote its funds to providing 12 panel drug screens, incentives for participants, and provide financial assistance with treatment recommendations. This would be a recurring request unless and until the State decides to fund a more comprehensive treatment court plan.

Forsyth County had a Drug Treatment Court from 1996 until 2011 when funding was cut from the State. Through funding from the City of Winston-Salem and other fund-raising, funds have been raised to re-start this program.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Reynolda House – Operating Support

Expenditure	\$20,000
Revenue	-
Net County Dollars	\$20,000

Description of Request:

Reynolda House is requesting \$20,000 for general operating support including staffing, educational programming, building maintenance, and stewardship of its collections for FY19. Reynolda House is the 1917 home of R.J. and Katharine Reynolds and opened as a museum of American art in 1967 with approximately 40,000 visitors annually. The museum offers free admission to all children under 18, students with college identification, active and veteran military personnel, and employees of Wake Forest University and Wake Forest Baptist Medical Center.

Reynolda celebrated the centennial of the estate and the fiftieth anniversary of the founding of the museum of American Art in FY18. As part of this celebration, the County provided an appropriation of \$75,000 through the use of Pay-Go funding.

Manager's recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: RiverRun Film Festival - County Operating Support

Expenditure	\$20,000
Revenue	-
Net County Dollars	\$20,000

Description of Request:

The RiverRun Board of Directors is requesting \$20,000 for unrestricted support for the general operations of the RiverRun Film Festival. The funding would include support for hiring locally-based staff, advertising, permits and rentals, and the expansion of educational programs.

In April 2018, the RiverRun Film Festival entered its 20th year as a non-profit cultural organization dedicated to the role of cinema as a conduit of powerful ideas and diverse viewpoints. The mission of the RiverRun Film Festival is "...to foster a greater appreciation of cinema and a deeper understanding of the diverse people, cultures, and perspectives around the world through regular interaction with great films and filmmakers."

With increased funding and expanded programming, the RiverRun Film Festival hopes to support the development of Forsyth County's cultural scene, increase tourism, and continue to contribute to the local economy. In 2017, the Festival garnered over 1,800 film submissions, screened 151 films from 49 countries and drew 17,000 attendees.

In 2017 the RiverRun Film Festival received the following support from local non-profits and governments: Arts Council - \$100,000; Millennium Fund - \$50,000; Winston-Salem Foundation - \$21,000; City of Winston-Salem - \$40,000. The RiverRun Film Festival received a Special Appropriation from Forsyth County in FY18 in the amount of \$15,000. No funds for the RiverRun Film Festival are included in the FY19 Recommended Budget.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: SHARE Cooperative of Winston-Salem

Expenditure	\$200,000
Revenue	-
Net County Dollars	\$200,000

Description of Request:

SHARE Cooperative of Winston-Salem is requesting \$200,000 to assist with the opening of a full-service food market to provide wholesome-fresh food to families in and around areas designated as food deserts.

The U.S. Department of Agriculture defines a food desert as urban neighborhoods and rural towns without ready access to fresh, healthy, and affordable food. Instead of supermarkets and grocery stores, these communities may have no food access or are served only by fast food restaurants and convenience stores that offer few healthy, affordable food options. Residents living in food deserts are more likely to suffer from obesity, diabetes, cardiovascular disease, and other diet-related conditions.

SHARE has requested funding assistance from the City of Winston-Salem to do a feasibility study and is exploring the possibility of opening a cooperative grocery store in a vacant space at West Salem Shopping Center on Peters Creek Parkway. Additional funding has been requested from the Kate B. Reynolds Charitable Trust and Winston-Salem Foundation for administrative costs.

Once opened, the cooperative will be owned and controlled by its members. There will be three types of membership – Individual (\$100 member-owner one-time investment), Full Plate (\$75 member-owner one-time investment, exclusive to Senior Citizens [65+], College/University Students, and SNAP Recipients), and Corporate (\$250 Business member-owner one-time investment, 10 member cards with membership, but only one member-owner vote).

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: **Winston-Salem Street School**

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

Description of Request:

The Winston-Salem Street School is requesting \$5,000 for FY19 to fund a scholarship for one year of instruction.

The Winston-Salem Street School is a private, non-profit, alternative high school serving the at-risk youth of the Greater Winston-Salem area and is designed to meet the needs of students who struggled in traditional schools due to academic or behavioral obstacles, many of whom were expelled or dropped out. The Winston-Salem Street School was founded in 2004 and is modeled after the Denver Street School. Over 150 students have graduated from the program in the past 14 years and the students who graduate from the Winston-Salem Street School earn a diploma recognized by the State of North Carolina.

There are two programs offered at the Winston-Salem Street School – a High School program and an Adult program. For FY17, 74 students were admitted with 13 graduating the High School program. A total of 29 students were served in the Adult program with three graduating.

The cost of educating a student at the Winston-Salem Street School is approximately \$700 per month. Tuition is based on a sliding scale. As mentioned above, if approved, the funding from the County would be used for scholarship assistance.

Manager's Recommendation:

Board Action:

SPECIAL APPROPRIATIONS

Title of ASL: Work Family Resource Center

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

Description of Request:

The Work Family Resource Center (WFRC) is requesting \$25,000 of general operating support from the County. As a local child care resource and referral agency, WFRC works to ensure that Forsyth County has a robust local system of child care and early education programs that provide social and economic benefits for children, families, and the community. WFRC partners with parents, child care providers, businesses, and the community to promote quality child care and early education so that children are prepared for school and parents can be the productive workforce our businesses need.

WFRC is a 501(c)3 child care resource and referral agency created in 1991 as a joint effort between the Junior League of Winston-Salem, Northwest Child Development Council, the Winston-Salem Foundation, United Way of Forsyth County and several local businesses.

The mission of WFRC is to provide consumer education, referrals and resources to improve the quality of child care in our community. WFRC's vision statement is (1) Educating the community about quality child care; (2) Advocating for a comprehensive high quality early childhood delivery system; (3) Empowering families and providers to offer quality child care; and (4) Respecting the personal dignity and worth of all individuals with whom we interact.

In FY18, the Work Family Resource Center received a Special Appropriation from Forsyth County, in the amount of \$10,000. No funds are currently included in the FY19 Recommended Budget for Work Family Resource Center.

Manager's Recommendation:

Board Action:

A BRIEF HISTORY OF FORSYTH COUNTY

Forsyth County began as a Moravian settlement in 1753 when Bishop August Gottlieb Spangenberg acquired a hundred-thousand acre tract of land from Lord Granville, one of the lord proprietors of North Carolina. The Moravians called their land Wachovia after the Austrian estate of Count Nicholas Lewis von Zinzendorf, an early protector of the Moravian Church.

After the two settlements of Bethabara and Bethania were established, the Town of Salem was established in 1766 as the central town in Wachovia. Salem grew rapidly both as a religious center and as a center for crafts and trades.

In 1849, the North Carolina Legislature created the new county of Forsyth out of part of Stokes County. In 1851, the town of Winston was named as the County seat. The courthouse square was laid one mile north of Salem Square with plans for the streets of the two towns to run together.

Forsyth County was named in honor of Colonel Benjamin Forsyth, a respected landowner of Stokes County. Colonel Forsyth distinguished himself in heavy fighting during the war of 1812 at Odelltown, Canada, where he was mortally wounded.

COUNTY OWNED/LEASED FACILITIES

DOWNTOWN

Chestnut Street Parking Lot
Hall of Justice (Courts) & Parking Lot
Law Enforcement Detention Center
Central Library (5th St.)
Forsyth County Government Center
Edward Hall
Sheriff's Administration Building
Forsyth County Public Safety Center (Church St.)

EAST

Carver School Road Branch Library
Lansing Drive Facility (WSFCS)
Kernersville Branch Library – 248 Harmon Lane
Walkertown Branch Library
Walkertown Community Park
Triad Park (Spans Forsyth & Guilford County)
Crouse Rd – (Part of Triad Park)
Pratt Rd - (Part of Triad Park)

HIGHLAND AVENUE, RUSSELL AVENUE, MLK DRIVE AREA

Malloy/Jordan East Winston Heritage Center Branch Library
Emergency Medical Services Building (5th Street)
Behavioral Health
Public Health Building
Walter Marshall Social Services Building
Dental Clinic and WIC Clinics (501 N. Cleveland Ave. - Lease)
Highland Avenue Behavioral Crisis Center (ground lease to Cardinal Innovations MCO)
Carl Russell - Vacant lot

LIBERTY STREET/FAIRCHILD DRIVE - AVIATION DRIVE

Fire Services
Public Safety Storage (old Fleet Maintenance Building)
Surplus Automotive Lot
Richard V. Linville General Services Complex (Grounds, Fleet and Warehouse)
Agriculture Building
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)
Horizons Care Center
Rural Hall Branch Library (University Parkway, Rural Hall)
SciWorks/Kaleideum
Springwood Care Home (leased to ARCA)

COUNTY OWNED/LEASED FACILITIES

Rolling Hills
Whitaker Park Warehouses
Cemetery – Hanes Mill Road

STURMER PARK

Youth Detention Center (Sturmer Drive off Shattalon Drive @ University Parkway)
Willie "M" Home (Sturmer Park Circle)
Animal Shelter (Sturmer Park Circle)
Sturmer Park

SOUTHEAST

ARCA - Union Cross Road
Union Cross Park (Union Cross Road, off New US 311)
Parks and Recreation Shop (Piedmont Memorial Drive)
EMS Satellite Station (former Triangle Volunteer Fire Department Kernersville Rd.)
Amos Cottage
Radar Tower (Union Cross Park)
Forsyth Technical Community College (County owns some of the land parcels)

SOUTHSIDE

Southside Branch Library (Buchanan St. near Parkland High School)

WEST

C.G. Hill Park (Balsom Road near Transou Road)
Clemmons Branch Library (US 158 adjacent to old Clemmons School Building)
Tanglewood Park
Tanglewood Stables (County owned, leased to Tanglewood Farm, Inc.)
Joanie Moser Park
Lewisville Branch Library
Old 421 River Park (Yadkinville Road at Yadkin River)
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)
Adult Outreach and Parking Lot (Fairlawn Drive)
EMS Satellite Station, Clemmons (Amp Drive)
Idols Rd – Commercial

PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended
June 30, 2018

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2016 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Reynolds American, Inc.	Tobacco, Foods, Petroleum and Transportation	836,644,049	2.49%
Duke Energy Corporation	Electric Utility	347,747,606	1.04%
Caterpillar, Inc.	Manufacturer	340,433,653	1.01%
JG Winston-Salem	Real Estate Management	203,477,018	0.61%
Wexford Science & Technology, LLC	Real Estate Development	189,496,443	0.56%
Wells Fargo Bank NA	Banking	159,398,495	0.47%
Deere-Hitachi	Manufacturer	115,952,804	0.35%
Winston Salem Healthcare	Real Estate Development	99,105,198	0.30%
Herbalife International of America	Manufacturer	97,958,003	0.29%
Walmart	Retail	90,435,705	0.27%
		<u>2,480,648,974</u>	<u>7.39%</u>

PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended June 30, 2017

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center	12,873	7.4%
Novant Health	8,145	4.7%
Winston-Salem/forsyth County School System	6,860	3.9%
Reynolds American	3,000	1.7%
Wake Forest University	2,784	1.6%
Wells Fargo Bank	2,745	1.6%
Hanesbrand, Inc	2,500	1.4%
City of Winston-Salem	2,420	1.4%
Forsyth County	2,275	1.3%
BB& T Corporation	2,134	1.2%
Total	<u>45,736</u>	<u>26.2%</u>

Estimates as of July 2017

RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	General Obligation Bonds	Bonded Debt as A % of Actual Taxable Value Of Property	Total Bonded Debt Per Capita
2008	318,136,642	1.04%	943.58
2009	428,904,785	1.37%	1,250.54
2010	407,697,994	1.20%	1,173.80
2011	552,547,783	1.63%	1,572.16
2012	517,690,727	1.53%	1,462.35
2013	506,841,054	1.47%	1,417.06
2014	467,559,237	1.42%	1,297.62
2015	492,044,964	1.53%	1,352.26
2016	452,707,749	1.38%	1,235.07
2017	543,957,057	1.62%	1,471.39

DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

	% Applicable to Forsyth County ^a	Debt Outstanding	Estimated Share Of Direct and Overlapping Debt
<u>Debt repaid with property taxes</u>			
City of Winston-Salem	100.0%	299,223,886	299,223,886
Town of Kernersville	94.9%	20,250,896	19,218,100
Town of King	11.1%	1,029,343	113,745
<u>Other Debt</u>			
City of Winston-Salem	100.0%	541,127,857	541,127,857
County Direct Debt			599,658,791
Total Direct & Overlapping Debt			<u>1,459,342,379</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office. Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Forsyth County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident – and therefore responsible for repaying the debt – of each overlapping government.

^aFor debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for the City of Winston-Salem's Other Debt.

PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

Assessed Value
(dollars in thousands)

Fiscal Year	(Reval)			(Reval)				
	*2019	**2018	2017	2016	2015	2014	2013	2012
Forsyth County	35,723,103	32,597,201	33,273,424	31,824,814	31,680,213	31,702,533	34,505,265	33,784,433
City of Winston-Salem	21,979,576	21,930,222	20,592,696	19,740,998	19,769,734	19,811,239	21,713,470	21,199,831
City of King	66,989	65,762	62,758	60,668	2,356,243	62,652	66,809	66,884
Town of Bethania	35,179	33,923	33,939	31,496	31,507	32,094	34,002	33,850
Town of Kernersville	2,788,977	2,764,449	2,565,292	2,424,486	2,356,243	2,338,122	2,520,834	2,505,733
Town of Rural Hall	408,687	402,657	380,082	371,914	367,870	365,414	379,130	384,676
High Point	74,151	69,445	34,182	13,089	2,187	1,885	2,050	-
Town of Walkertown	450,674	446,116	413,287	381,703	381,856	386,110	433,122	424,805
Village of Clemmons	2,202,794	2,191,202	2,024,839	1,971,674	1,942,578	1,954,521	2,074,514	2,030,919
Town of Lewisville	1,353,386	1,342,124	1,246,898	1,213,815	1,193,808	1,197,017	1,309,348	1,289,491
Village of Tobaccoville	210,828	195,743	188,112	180,982	180,314	179,235	191,189	189,528

Fire Tax Districts:

Beeson Cross Roads	302,092	302,347	291,021	285,890	281,484	281,186	310,604	307,469
Beeson Cross Rds SD	33,037	32,716	30,383	30,526	30,268	28,672	-	-
Belews Creek	347,497	340,801	323,686	314,878	312,704	310,158	337,327	329,241
City View	38,617	37,971	35,544	34,305	34,607	34,280	41,183	40,736
Clemmons	2,588,438	2,571,153	2,379,091	2,314,190	2,242,691	2,249,516	2,381,202	2,326,843
Forest Hill	12,260	12,233	11,523	11,239	10,970	11,139	12,203	12,008
Griffith	211,045	215,029	203,107	190,241	185,085	184,950	208,083	203,731
Gumtree	69,487	68,345	61,434	59,292	56,831	73,823	63,693	78,949
Hornetown	210,528	220,428	196,229	188,480	187,632	185,938	211,496	209,179
King of Forsyth County	731,421	729,565	631,234	496,687	506,284	491,080	505,165	476,261
Lewisville	1,804,445	1,776,882	1,665,604	1,594,595	1,562,028	1,553,022	1,688,022	1,645,483
Mineral Springs	183,393	184,725	179,655	175,407	174,579	173,836	198,172	194,640
Mineral Springs Svc. Dist.	7,223	7,068	6,968	6,930	6,813	6,179	7,852	7,790
Mount Tabor	102,485	102,277	93,547	90,861	89,492	91,110	95,855	89,614
Old Richmond	456,920	450,633	437,803	424,685	417,836	417,048	445,677	443,205
Piney Grove	589,986	589,364	551,160	540,918	527,980	526,634	560,897	551,435
Salem Chapel	89,762	89,140	82,683	79,046	79,063	77,470	86,407	85,366
South Fork	9,578	9,455	9,061	9,216	9,085	8,848	9,931	9,849
Suburban [†]	443,895	439,573	426,746	415,454	441,796	438,824	488,654	487,356
Talley's Crossing	194,716	191,662	174,441	167,939	164,772	164,183	182,445	179,108
Triangle	113,215	109,906	102,117	95,824	94,749	93,807	101,341	97,580
Union Cross	272,738	271,134	248,008	247,945	238,191	235,439	248,114	231,591
Vienna	738,569	729,296	670,365	647,000	634,564	634,260	693,590	678,062
Walkertown	377,812	373,829	348,735	336,872	333,433	328,368	356,907	352,781
West Bend	62,770	62,440	61,667	59,553	58,796	57,719	62,551	61,069

*Estimated as of 5/1/2018

**Per TR-1 2017

[†]Formerly Rural Hall

ASSESSED VALUE OF ALL TAXABLE PROPERTY

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	0.7168	31,702,533,520
2015	2014	25,876,400,715	2,944,687,670	2,430,118,965	554,005,820	0.7168	31,805,213,170
2016	2015	26,068,650,588	2,534,201,345	2,616,680,143	605,281,847	0.7310	31,824,813,923
2017	2016	26,673,818,396	3,076,806,564	2,861,451,138	660,896,757	0.7310	33,272,972,855
2018	2017	28,585,585,258	3,246,735,326	3,089,832,376	675,048,940	0.7235	35,597,201,900
*2019	2018	28,801,227,301	3,469,518,365	3,161,941,036	688,706,838	0.7235	36,121,393,540

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.

*Estimate as of 5/1/2018

PROPERTY TAX RATES - ALL OVERLAPPING TAXING ENTITIES

Tax Rates per \$100

<u>June 30.</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Forsyth County	.724	.731	.731	.7168	.7168	.674	.674	.674	.674	.674
City of Winston-Salem	.5974	.585	.565	.540	.530	.491	.4750	.4750	.4675	.4675
Town of Bethania	.300	.300	.300	.300	.300	.320	.320	.350	.350	.350
City of High Point	.6475	.6475	.650	.664	.675	.675	.662	-	-	-
Town of Kernersville	.5545	.570	.5425	.5425	.5275	.4975	.4975	.4975	.4975	.4975
Town of Rural Hall	.310	.310	.310	.300	.280	.250	.250	.240	.240	.240
Town of Walkertown	.200	.200	.200	.200	.200	.200	.200	.200	.200	.200
Town of Clemmons	.115	.115	.115	.115	.115	.115	.115	.115	.115	.0985
Town of Lewisville	.177	.177	.177	.177	.177	.177	.177	.177	.177	.177
Village of Tobaccolville	.050	.050	.050	N/A	.050	.050	.050	.050	.050	.050
Fire Tax Districts:										
Beeson Cross Rds.	.088	.088	.088	.088	.088	.088	.080	.080	.070	.070
Beeson Cross Rds. Svc. Dist.	.088	.088	.088	.088	.088	-	-	-	-	-
Belews Creek	.110	.110	.075	.075	.075	.070	.070	.070	.070	.070
City View	.105	.105	.090	.080	.080	.080	.080	.080	.080	.080
Clemmons	.060	.060	.060	.050	.050	.050	.050	.050	.050	.050
Forest Hill	.105	.105	.090	.085	.085	.075	.075	.065	.065	.065
Griffith	.055	.055	.055	.055	.055	.055	.055	.055	.055	.055
Gumtree	.100	.100	.100	.100	.100	.095	.085	.085	.085	.085
Horneytown	.110	.110	.110	.110	.110	.100	.100	.100	.100	.100
King of Forsyth Co.	.075	.075	.065	.065	.065	.065	.065	.055	.055	.055
Lewisville	.080	.080	.080	.078	.074	.060	.060	.060	.060	.060
Mineral Springs	.105	.105	.090	.085	.085	.075	.075	.065	.065	.065
Mineral Springs Svc. Dist.	.105	.105	.090	.085	.085	.075	.075	.065	.065	.065
Mount Tabor	.075	.075	.750	.075	.075	.075	.075	.075	.075	.075
Old Richmond	.095	.095	.095	.090	.090	.085	.085	.080	.080	.070
Piney Grove	.130	.130	.130	.115	.115	.107	.107	.090	.090	.090
Rural Hall	.105	.105	.100	.096	.086	.075	.075	.065	.065	.065
Salem Chapel	.120	.120	.120	.090	.090	.090	.090	.090	.090	.060
South Fork	.060	.060	.060	.050	.050	.050	.050	.050	.050	.050
Talley's Crossing	.105	.105	.090	.080	.080	.080	.080	.080	.080	.080
Triangle	.092	.092	.092	.092	.092	.080	.080	.080	.080	.080
Union Cross	.120	.120	.100	.100	.100	.100	.100	.080	.080	.080
Vienna	.075	.075	.075	.075	.075	.075	.075	.075	.075	.075
Walkertown	.100	.100	.095	.095	.087	.080	.080	.080	.080	.080
West Bend	.080	.080	.080	.078	.074	.060	.060	.050	.050	.050

PRIVILEGE LICENSES

BEER

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

WINE

ON & OFF	\$25.00
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SCHEDULE B

LICENSE YEAR JULY 1 - JUNE 30

DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

Calendar Year	(1) Population	(2) Per Capita Personal Income	(3) Median Age	(4) Public School ** Enrollment	(5) Unemployment Rate
2006	330,935	37,531	37.4	50,305	4.3%
2007	337,159	38,332	37.6	50,974	4.4%
2008	342,975	38,569	37.8	51,422	5.7%
2009	347,333	36,371	36.7	51,488	9.6%
2010	351,378	36,879	37.2	52,050	10.1%
2011	354,878	37,911	37.4	52,277	10.0%
2012	357,483	39,583	36.0	52,860	9.0%
2013	360,471	39,739	38.0	58,761	6.2%
2014	364,248	41,437	37.5	54,011	5.9%
2015	366,543	44,307	37.5	53,648	5.5%
2016	371,511	45,471	37.7	54,552	4.7%
2017	376,320	46,283	38.0	54,119	4.2%

Sources:

- (1) Office of State Budget & Management.
- (2) US Dept. of Commerce: Bureau of Economic Analysis
- (3) US Census Bureau
- (4) NC Department of Public Instruction
- (5) Employment Security Commission of North Carolina

Unemployment % is unadjusted March 2018. Personal Per Capita Income is median household income.

**Public School enrollment for school year, not calendar

TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

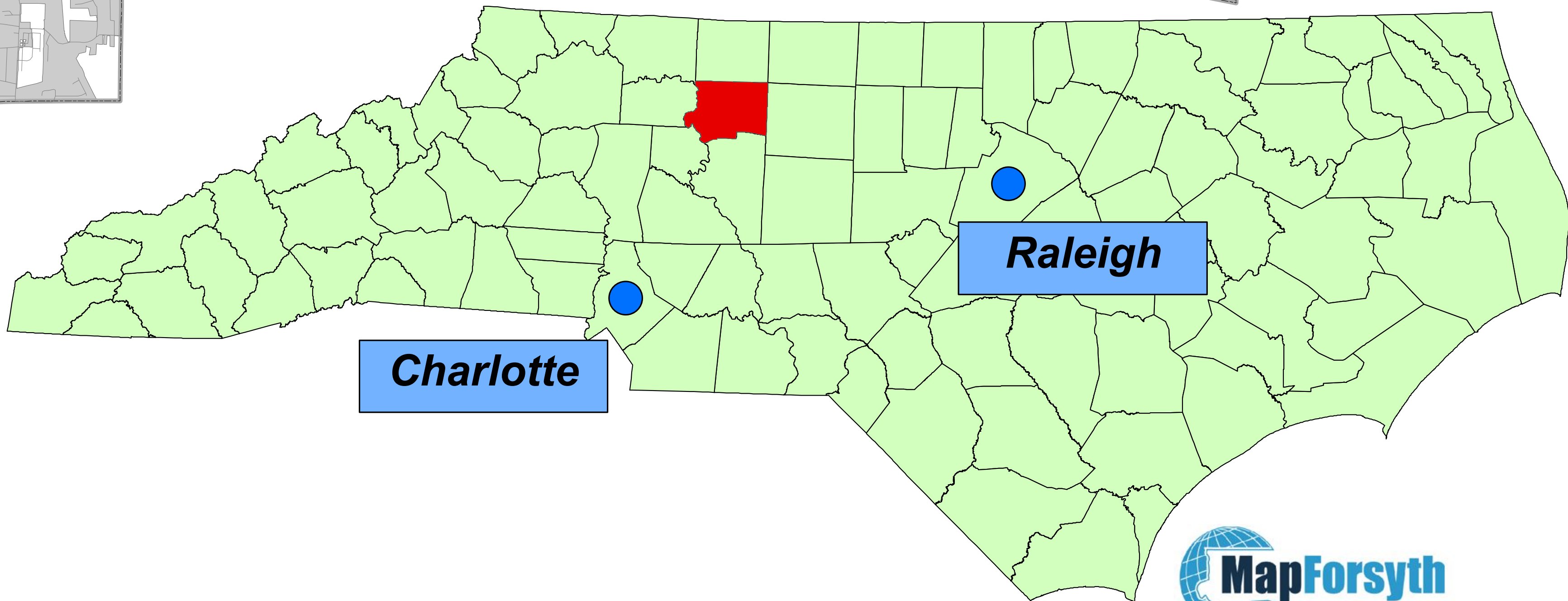
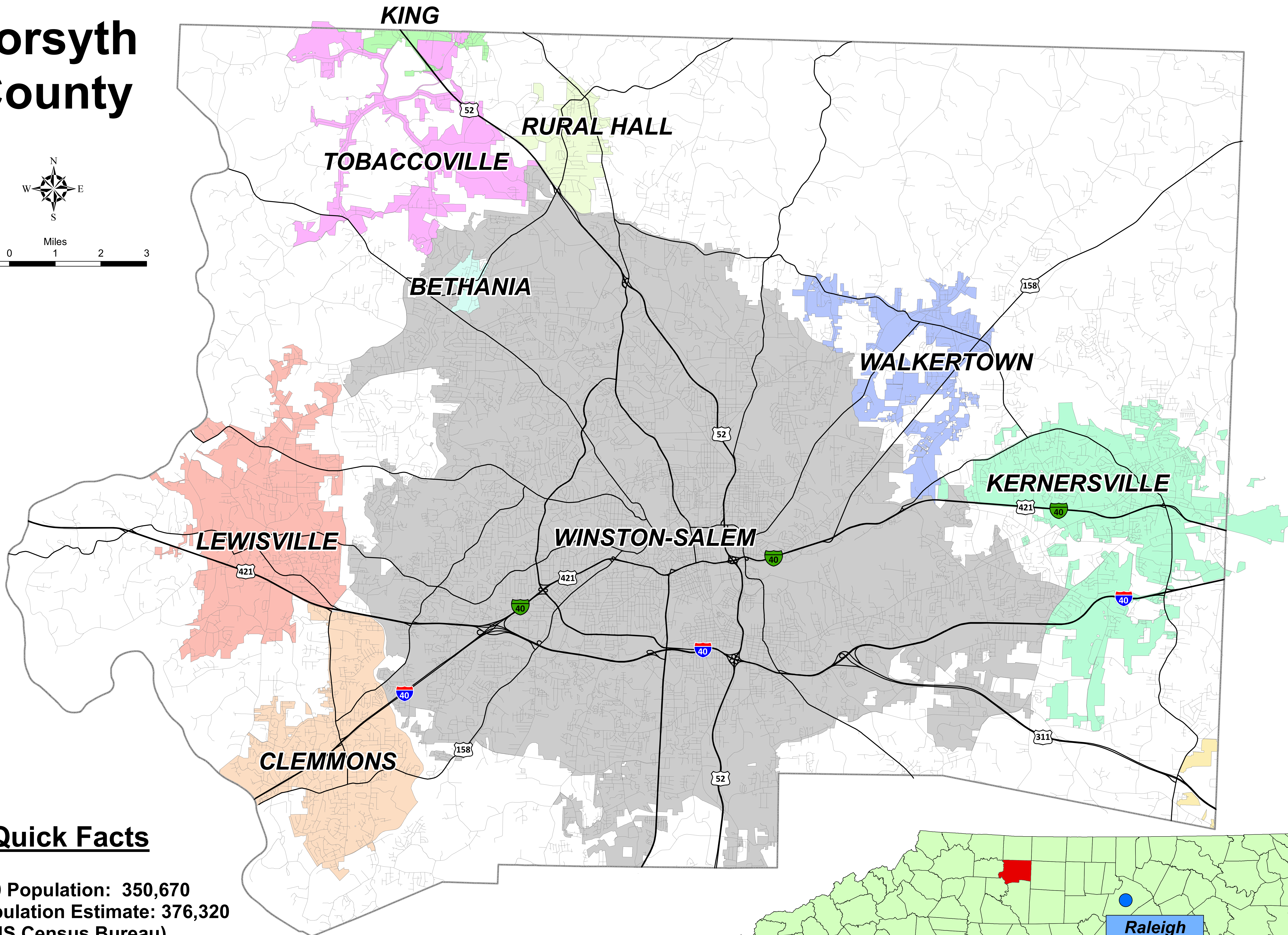
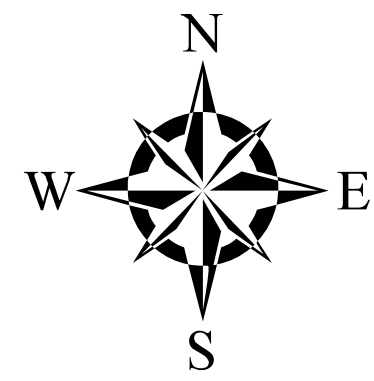
<u>Year</u>	<u>County Tax Rate</u>	<u>County School Tax Rate</u>	<u>Year</u>	<u>County Tax Rate</u>
1945-46	0.50	0.09	1982-83	0.7450
1946-47	0.50	0.09	1983-84	0.7900
1947-48	0.50	0.20	1984-85	0.5850
1948-49	0.50	0.20	1985-86	0.5450
1949-50	0.60	0.20	1986-87	0.5450
1950-51	0.60	0.20	1987-88	0.5991
1951-52	0.70	0.20	1988-89	0.5300
1952-53	0.70	0.20	1989-90	0.5990
1953-54	0.70	0.20	1990-91	0.6450
1954-55	0.85	0.20	1991-92	0.7000
1955-56	0.85	0.20	1992-93	0.7125
1956-57	0.95	0.20	1993-94	0.7225
1957-58	1.15	0.20	1994-95	0.7350
1958-59	1.05	0.20	1995-96	0.7264
1959-60	1.05	0.20	1996-97	0.7264
1960-61	1.05	0.20	1997-98	0.6515
1961-62	1.05	0.20	1998-99	0.6515
1962-63	1.05	0.38 ⁽¹⁾	1999-00	0.6625
1963-64	1.43		2000-01	0.6745
1964-65	1.43		2001-02	0.6400
1965-66	1.49 ⁽²⁾		2002-03	0.6850
1966-67	1.49		2003-04	0.6920
1967-68	1.49		2004-05	0.7080
1968-69	1.49		2005-06	0.6660
1969-70	1.49		2006-07	0.6660
1970-71	1.49		2007-08	0.6960
1971-72	1.49		2008-09	0.6960
1972-73	1.49		2009-10	0.6740
1973-74	1.40		2010-11	0.6740
1974-75	0.81 ⁽³⁾		2011-12	0.6740
1975-76	0.81		2012-13	0.6740
1976-77	0.865		2013-14	0.7168
1977-78	0.62		2014-15	0.7168
1978-79	0.815		2015-16	0.7310
1979-80	0.815		2016-17	0.7310
1980-81	0.795		2017-18	0.7235
1981-82	0.7600		2018-19	

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

Forsyth County



Quick Facts

2010 Population: 350,670
2017 Population Estimate: 376,320
(US Census Bureau)

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849