



The background of the image is a repeating pattern of blue triangles, creating a sense of depth and motion. The triangles are primarily shades of blue, from dark navy to light cyan, arranged in a staggered, tessellated manner across the entire page.

**FORSYTH COUNTY
PRELIMINARY BUDGET
2025/26**



2025 – 2026 Annual Budget

Forsyth County, North Carolina

BOARD OF COUNTY COMMISSIONERS



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District B



Gloria Whisenhunt – Vice Chair
District B



Richard Linville
District B



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Gray Wilson
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District A



Forsyth County Voting Districts

READER'S GUIDE

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Rosalyne V. Covington, *Deputy Clerk*

Executive Leadership Team



County Manager

Shontell Robinson



Deputy County Manager

Denise Price



Deputy County Manager

Kyle Haney

County Officials

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B. Gordon Watkins, III, *County Attorney*
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Budget & Management

Kyle W. Wolf, *Director*
Kimberly A. Busse, *Deputy Director*
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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, 2024.

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 01, 2024

Christopher P. Monell
Executive Director

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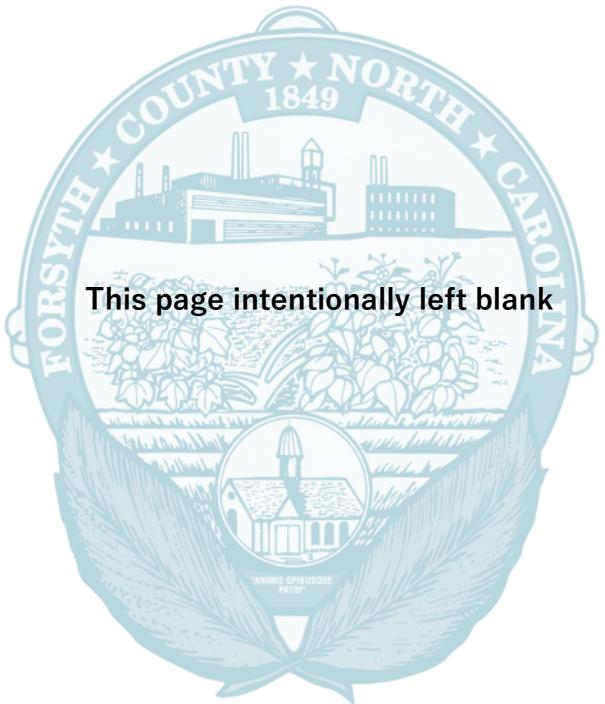
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READER'S GUIDE

The Annual Budget Document for Forsyth County is grouped into ten 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:

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

Financial Section

This section starts with an Overview of Changes in Revenues, Expenditures, and County Dollars for the new fiscal year that focuses primarily on the General Fund. After the overview of changes, readers will find a brief summary of future General Fund budget projections and assumptions for these projections. The Financial Section concludes 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.

READER'S GUIDE

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

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

Sheets are then provided for each County department and joint City-County department. There are separate sheets for thirty County departments/cost centers, four joint City-County departments administered by the City of Winston-Salem (Emergency Management, Inspections, Planning, and Purchasing), Forsyth Technical Community College, and Winston-Salem/Forsyth County Schools. The sheets for each department generally 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-five cents per month E911 surcharge. The funds are to be used exclusively for costs associated with the Emergency Telephone System.

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

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

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

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

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

The **North Carolina Opioid Settlement Special Revenue Fund** was adopted by the Board of Commissioners to account for the distribution of proceeds the County will receive as part of a nationwide settlement with opioid manufacturers and pharmaceutical distribution companies to hold them accountable for the opioid epidemic.

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

READER'S GUIDE

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 are included at the end of the Reader's Guide.

Budget Ordinance

The adopted budget ordinance for the County includes revenue and expenditure information for the General Fund, and the 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.

THE BUDGET PROCESS

November/December

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

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

January

Departments prepare their requests for new positions and other additional resources and submit these requests to the Budget and Management Department. A position listing 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 listing, only if they will be a part of the recommended 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 run reports with the updated figures and begin the process of entering their estimates into the Budget system.

The Capital Improvement Plan is prepared to present to 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.

A goals session was held with the Board of Commissioners that identified goals to guide operations and strategic initiatives around Economic Development, Public Safety, Education, Government Operations, and Active and Vibrant Living.

February - March

Current Year Estimates (through 6/30) and Budget Requests are entered into the Budget system by the departments. Supplemental data detailing descriptions and amounts for each Object 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 departments and makes adjustments as needed. Staff enters estimates and requests for Non-Departmental, Community Grants, Debt Service, Youth Services, joint County/City departments and other outside agencies.

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

THE BUDGET PROCESS

Community agencies submit application for county funding.

March/April

Budget workshops are held with the Board of Commissioners in March and April to provide updates on current year operating results and previews of budget drivers for the upcoming year.

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.

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 Recommended budget and the Manager makes recommendations regarding enhancement 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 Recommend column. Sheets with supporting data are finalized and the Preliminary document is printed.

The Preliminary Recommended Budget is formally presented to the Board of Commissioners. 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 is placed on the County's website for the public and departments. All Library locations will have access to online or print 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 a later date 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 Thursdays following the Public Hearing. The Commissioners make their desired adjustments and these changes are entered into the budget system. A new tax rate is calculated and the adopted budget is balanced. A Budget Ordinance is prepared for adoption by the Commissioners at their continued meeting.

June

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

GLOSSARY

ABC Funds

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

Ad Valorem Tax

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

Accounts

County expenditure accounts listed on departmental sheets:

Salaries & Wages

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

Employee Benefits

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

Professional Fees

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

Maintenance Service

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

Rent

(space, equipment, auto and software rental)

Utility Services

(water and sewer)

Construction Services

(contracted buildings and building improvements)

Communications

(telephone and teleprocessing; communication circuits)

Travel

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

Other Purchased Services

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

General Supplies

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

Energy

(electricity; fuel oil; natural gas; gasoline)

Operating Supplies

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

Inventory Purchases

(merchandise for resale and pharmacy inventory)

Support & Assistance

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

Other General & Administration

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

Vehicles

(trucks & autos; emergency vehicles; motive equipment)

GLOSSARY

Accounts (Contd.)

Equipment

(equipment and computer software)

Acronyms

ABC - Alcoholic Beverage Control

ACA - Affordable Care Act

ACE - Adult Continuing Education

ADA - Americans with Disabilities Act

ADM - Average Daily Membership

AHEC-NC - Area Health Education Center-North Carolina

AIDS - Acquired Immune Deficiency Syndrome

AOC - Administrative Office of the Courts

ARCA - Addiction Recovery Care Association

ARPA - American Rescue Plan Act

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

CHDLP - Courthouse Debt Leveling Plan

CIP - Capital Improvements Program

COLA - Cost of Living Adjustment

COPS - Certificates of Participation/ or Community Oriented Policing Services

CPI - Consumer Price Index

CPO - Capital Projects 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

EAP - Environmental Assistance and Protection

EDLP - Education Debt Leveling Plan

EDTAP - Elderly and Disabled Transportation Assistance Program

EMS - Emergency Medical Services

EMT - Emergency Medical Technician

EPA - Environmental Protection Act

ERAP - Emergency Rental Assistance Program

ERP - Enterprise Resource Planning

ESC - Employment Security Commission

FAIR - Feline Assistance Initiatives Response

GLOSSARY

Acronyms (Contd.)

- 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 Projects Ordinance
GS - General Statute
HAVA - Help America Vote Act
HAZMAT - Hazardous Material
HCCBG - Home and Community Care Block Grant
HCFA - Health Care Financing Agency
HOJ - Hall of Justice
HUD - Housing and Urban Development
HVAC - Heating, Ventilating and Air Conditioning
IDA - Individual Development Account
INS - Immigration & Naturalization Services
IV-D - Child Support
IV-E - Public Assistance Eligible
JAG - Justice Assistance Grant
JCP - Juvenile Crime Prevention
K - Thousand
KBR - Kate Bitting Reynolds Foundation
KVL - Kernersville
LDLP - Library Debt Leveling Plan
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
MOE - Maintenance of Effort
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 Agency
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
PTRC - Piedmont Triad Regional Council
OPEB - Other Post Employee Benefits
-

GLOSSARY

Acronyms (Contd.)

OSHA - Occupational Safety and Health Administration
OVW - Office of Violence Against Women
PC - Personal Computer
PIDLP – Public Improvement Debt Leveling Plan
PT - Part time
PYA - Prior Year Actual
QSCBs - Qualified School Construction Bonds
ROAP - Rural Operating Assistance Program
RJR - R.J. Reynolds Tobacco Company
SCIF - State Capital Infrastructure Fund
SLFRF - State and Local Fiscal Recovery Funds
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

Budget-Related Terms

Appropriation

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

Assessed Valuation

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

Arbitrage

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

Budget Calendar

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

Budget Implementation

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

GLOSSARY

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.

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.

GLOSSARY

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 appropriation for the purpose of paying salaries, debt service, and the usual and ordinary expenses of the local government for the interval between the beginning of the budget year and the adoption of the budget ordinance.

Modified Accrual

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

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

Occupancy Tax

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

OPEB - Other Post Employment Benefit

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

Preliminary Budget

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

GLOSSARY

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.

BOARD OF COMMISSIONERS

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Clerk to the Board

May 8, 2025

Dear Chairman Martin, Vice Chair Whisenhunt, Commissioner Besse, Commissioner Linville, Commissioner McDaniel, Commissioner Wilson, and Commissioner Woodbury:

As the new County Manager, I am honored to present my first recommended budget for Forsyth County for the Fiscal Year 2026. The budget was prepared in accordance with The North Carolina Local Government Budget and Fiscal Control Act.

Since stepping into this role, I have prioritized listening, learning, and engaging with our community and our employees. To that end, the Deputy County Managers and I have held twelve community listening sessions—ten in-person sessions within my first two months, and two virtual sessions in March. We have also conducted numerous employee listening sessions to better understand the needs, challenges, and aspirations of our workforce.

These conversations reinforced two important truths:

- Our community deeply values the services Forsyth County provides, and
- Our employees are our greatest asset—without their dedication, we cannot achieve our mission to serve Forsyth County residents.

Budget Development Approach

This year's budget process has been proactive, shaped by the Board's commitment to thoughtful governance and transparency.

The Board began budget discussions in January and has met significantly more often than in previous years to carefully examine key components of the budget. In addition, the Board held a goal-setting session in January and adopted six strategic priority areas to guide County operations and investments:

- Economic Development
- Public Safety
- Health and Human Services
- Education
- Operations
- Active and Vibrant Living

While many initiatives aligned with these goals are still in development, this budget begins laying the foundation for long-term progress in each area.

Property Reappraisal

2025 is a reappraisal year. Newly established real estate values will impact property tax bills that will be collected in FY2026. While North Carolina requires that reappraisals be conducted at least every eight years, Forsyth County has conducted four-year appraisals for several decades. This process is considered equitable because all properties are revalued at the same time using the same market standards, ensuring fairness across neighborhoods and property types. Following the reappraisal, the County's real estate values increased approximately 51% while the total tax base increased by approximately 41%.

Local governments are required by North Carolina General Statute 159-11(3) to calculate and publish the revenue-neutral rate. This is simply the tax rate that is estimated to produce the same amount of revenue in the next fiscal year if no reappraisal had occurred.

- The FY2025 tax rate is 67.78 cents.
- The revenue-neutral rate for FY2026 is 49.04 cents.

While natural growth in assessed values supports the County's ability to forecast future revenues, it does not automatically result in surplus funding. Revenue growth must be carefully balanced against rising service demands, inflationary pressures, and statutory responsibilities.

The reappraisal presents an important opportunity to reset the tax rate thoughtfully, while positioning the County to maintain long-term financial stability and fulfill its commitment to residents.

The FY2026 General Fund Recommended Budget

The FY2026 General Fund Recommended Budget totals \$589,204,405 reflecting a 0.9% increase over the FY2025 adopted budget. The recommended tax rate is 53.24 cents, which is 4.2 cents above the revenue-neutral rate.

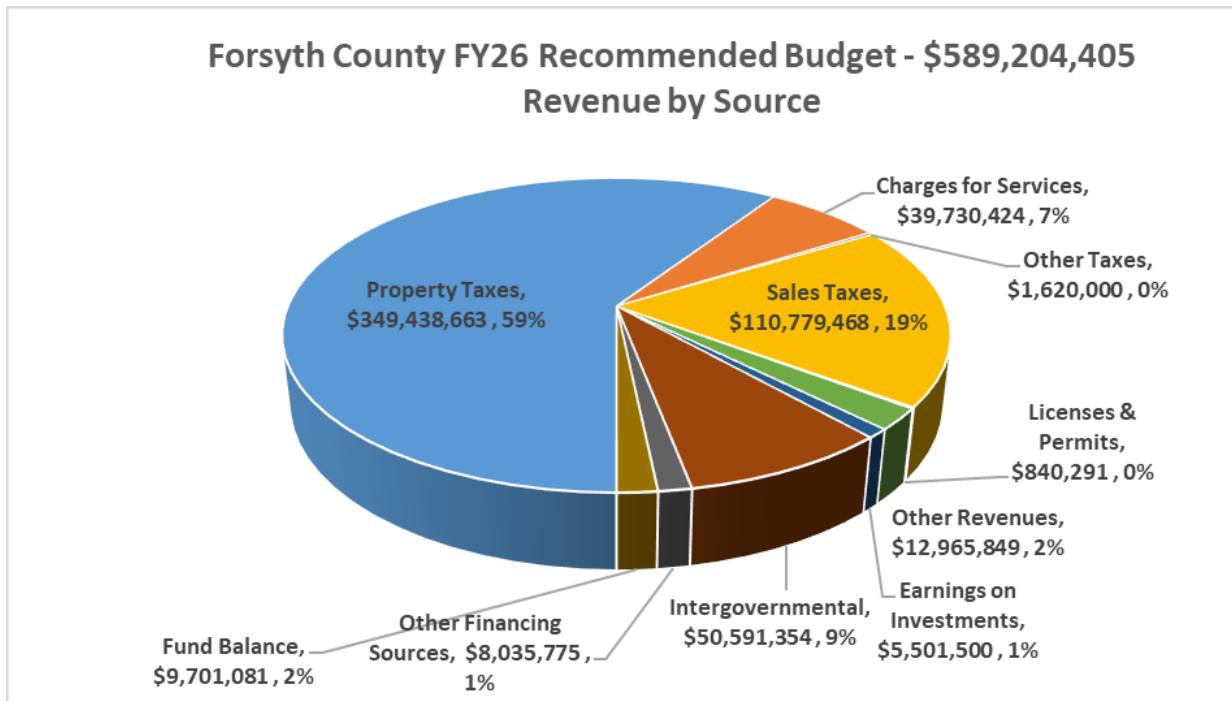
For FY2026, the median home value in Forsyth County is \$269,700. For a home of this value, a 4.2 cent increase above the revenue-neutral rate would result in an estimated annual tax increase of \$113.27 or approximately \$9.44 per month.

As our Budget Director often reminds us, the County's budget is fundamentally about people, schools, and debt.

Property taxes and sales taxes continue to make up the majority of Forsyth County's revenue. While both are projected to increase in FY2026, the rate of growth is slower than in previous years.

Investment earnings are expected to decline from \$7.25 million to \$5.5 million due to anticipated interest rate reductions.

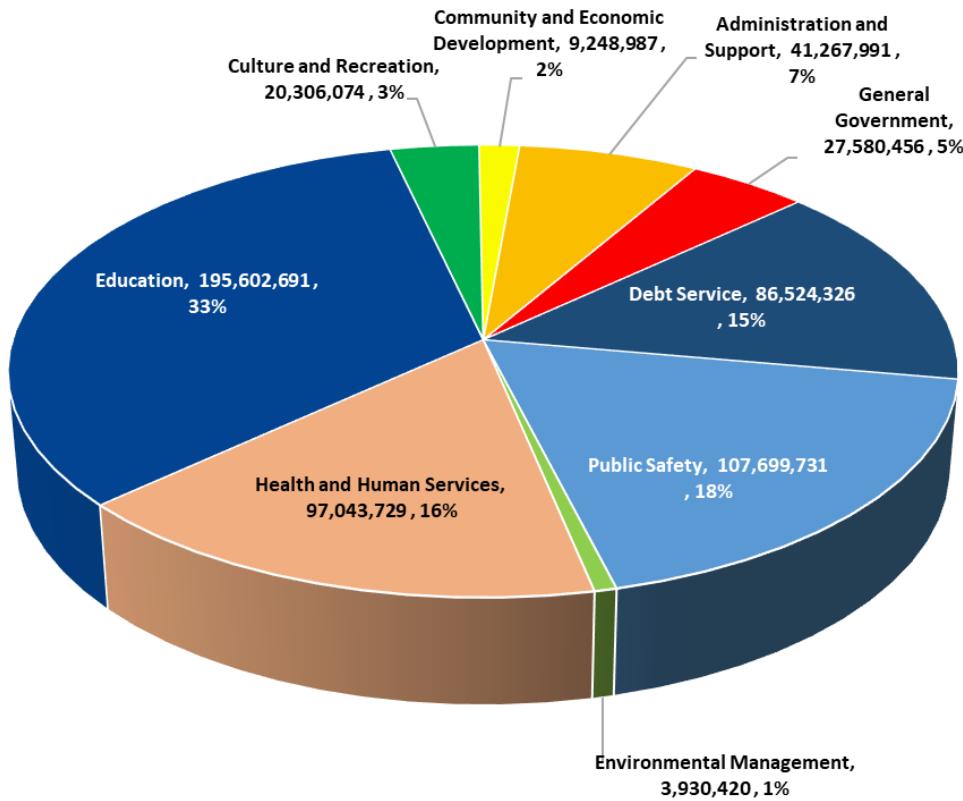
Local sales tax revenues (including Articles 39, 40, 42, and 46) are projected at \$110.8 million, a modest 0.5% increase over FY2025. Sales tax collections account for 18.8% of total General Fund revenue, down slightly from 18.9% in the prior year.



The FY2026 budget allocates:

- \$297 million (approximately 50.4%) for County Operations
 - \$212.8 million (69.1%) for salary-related expenses
 - \$95.5 million (30.9%) for non-salary operating expenses
- \$87.9 million (approximately 14.9%) for Debt Service
 - \$62.1 million (71.8%) dedicated to Education-related debt
- \$193.3 million (approximately 32.8%) for direct appropriations to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College

Forsyth County FY26 Recommended Budget - \$589,204,405 General Fund Expenditures by Service Area



Fiscal Responsibility and Structural Balance

This budget demonstrates a clear and intentional commitment to restoring structural balance and reducing the County's dependence on one-time revenue sources for recurring expenditures.

For the first time in many years, no appropriation of fund balance is recommended in the FY2026 budget to support *recurring* expenses. In recent years, the County's reliance on fund balance grew significantly and unsustainably. Continuing this practice could jeopardize compliance with the County's fund balance policy and threaten the beneficial AAA bond ratings the County has proudly maintained for nearly thirty years.

Consultants from the North Carolina Association of County Commissioners (NCACC) and the County's external financial advisor from First Tryon have emphasized the critical importance of strengthening Forsyth County's long-term financial position and reducing reliance on one-time revenues for recurring expenditures.

Additionally, the County received updated bond ratings and feedback from S&P Global Ratings on May 1, 2025, and from Moody's Investors Service on May 2, 2025. While the County maintained its AAA credit rating, the agencies cautioned that continued declines in fund balance, along with ongoing

reliance on fund balance to balance the budget, could result in negative rating actions during future evaluations.

The FY2026 recommended budget includes a responsible tax rate adjustment to eliminate the County's reliance on one-time revenues, which had been increasingly used to balance prior budgets.

Since FY2021, the County's adopted fund balance appropriation has risen significantly—from \$13.1 million to \$33.3 million—now representing nearly 6% of the General Fund budget.

Operating revenues have increased by \$69.3 million from FY2021 to FY2024.

Operating expenditures have increased by \$92.2 million from FY2021 to FY2024.

This imbalance between revenue growth and expenditure growth highlights the County's growing structural budget gap and unsustainable reliance on fund balance to support recurring operations.

The chart below illustrates the change in fund balance usage since FY2021, showing that the percentage has nearly doubled over that period.

Fund Balance Appropriation					
	2021	2022	2023	2024	2025
Fund Balance Appropriation - Adopted	\$ 13,104,773	\$ 12,307,998	\$ 20,450,467	\$ 25,852,663	\$ 33,338,802
Fund Balance Appropriation - Final	\$ 33,832,602	\$ 6,932,279	\$ 46,989,616	\$ 58,916,847	TBD
Fund Balance Appropriation as % of Adopted Budget	2.9%	2.5%	3.8%	4.5%	5.7%

At the April budget workshop, we shared the one-time funding sources used to balance the FY2025 budget. The FY2025 adopted budget relied heavily on one-time revenues to support ongoing operations, totaling approximately \$31.2 million — the equivalent of 6.81 cents on the County's tax rate.

Key components of the one-time revenue included:

- \$19.8 million in appropriated assigned fund balance (targeted for reversions).
- \$11.4 million in various transfers from fund balances, including Law Enforcement Officers' Special Separation Allowance (LEOSA) reserves, Pay-Go Capital Project funds, and the Pandemic Response Special Revenue Fund.

Additionally, previous budgets incorporated structured transfers from Revenue Loss Reserve Funds tied to the American Rescue Plan Act (ARPA), spreading \$6,064,715 per year across FY2022 through FY2024. This strategy provided temporary relief and helped stabilize the tax rate but was never intended as a long-term solution. Without the benefit of these one-time transfers:

- The FY2022 tax rate would have been approximately 69.21¢.
- The FY2023 tax rate would have been approximately 69.17¢.
- The FY2024 tax rate would have been approximately 69.13¢.

Departmental Efficiency and Budget Reductions

To help offset the amount of revenue needed, County departments were tasked with identifying meaningful expenditure reductions while preserving service quality.

The below chart illustrates how departmental operating budgets for FY2026 have been constrained to a 0.9% growth rate, significantly below the historical average of 3.3%. This limited growth demonstrates the County's deliberate effort to curb spending, even while accommodating essential service enhancements (previously called "Alternate Service Levels.") The data reflects a strong commitment across departments to reprioritize resources, reduce non-critical expenditures, and uphold service delivery standards—despite financial constraints.

Service Area	FY25 Adopted	FY26 Recommended	Budget to Budget
			\$ Change
Public Safety	104,714,750	107,699,731	2,984,981
Environmental Management	3,646,515	3,930,420	283,905
Health and Human Services	95,982,084	97,043,729	1,061,645
Education	191,829,896	195,602,691	3,772,795
Culture and Recreation	20,150,944	20,306,074	155,130
Community and Economic Development	10,137,053	9,248,987	(888,066)
Administrative	39,297,627	41,267,991	1,970,364
General Government	26,984,466	27,580,456	595,990
Debt Service	88,758,055	86,524,326	(2,233,729)
Community Grants	2,217,250	-	(2,217,250)
	583,718,640	589,204,405	5,485,765
			0.90%

Recommended Enhancements

While departments have done an outstanding job in right-sizing their budgets and identifying reductions, there are several enhancements included in the FY2026 recommended budget that are necessary to maintain effective operations.

These enhancements are strategic, focusing on addressing the County's most critical needs—whether in service delivery, operational stability, or regulatory compliance. They reflect a careful balance between supporting essential functions and exercising fiscal restraint.

The table below summarizes the recommended enhancements, associated expenditures, and offsetting revenues where applicable:

County Manager's Recommended Enhancements		
	Expenditure	Revenue
Animal Shelter - 3 FT Health and Wellness Technicians	130,773	-
Emergency Services - 1 CAD System Administrator (shift from PT to FT)	56,967	-
Emergency Services – 1 FT Fire Engineer (Investigator)	170,054	170,054
*Paid for from Countywide Fire Overlay Tax		
Emergency Services – 1 FT Fire Captain (Support Fire Commission and VFDs)	173,312	173,312
*Paid for from Countywide Fire Overlay Tax		
Sheriff's Office - 4 FT Deputy Officer I Positions for Courthouse Security	333,314	-
Sheriff's Office - 1 FT Deputy Officer I Position for Rural Hall Mini-Cop Program	93,558	72,691
Sheriff's Office - 1 FT Deputy Officer I Position for Clemmons	167,874	167,874
Sheriff's Office - Clemmons Position Reclass and Vehicle Purchase	71,132	71,132
Sheriff's Office – 3 FT Detention Officer I Positions for LEDC Records - net cost (Eliminate Temporary Employment Records Contract)	13,123	
Social Services - 3 Sr. Social Workers (After Hours Unit)	275,507	96,428
Social Services - 1 Social Work Supervisor (After Hours Unit)	95,237	33,333
Public Health - Forsyth WINS Program (funded with Gun and Gang Violence Funds)	301,663	301,663
Holiday Pay Proration	179,062	
TOTAL AMOUNT OF ADJUSTMENTS	\$2,061,576	\$1,086,487

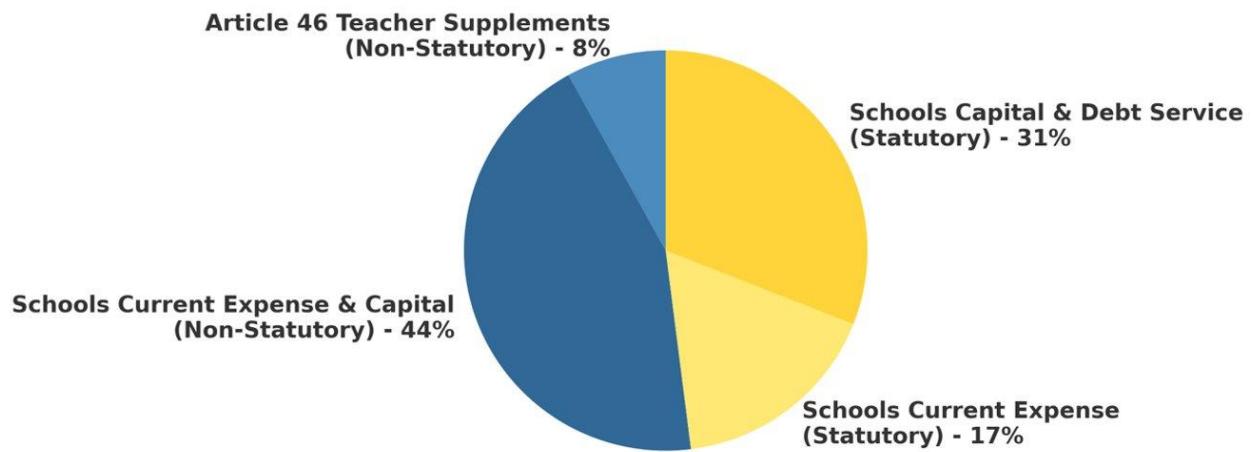
These enhancements reflect a thoughtful and disciplined approach: ensuring we meet today's operational demands while maintaining a strong commitment to overall financial stewardship.

Commitment to Public Education

Forsyth County remains committed to supporting public education as a top priority. The FY2026 recommended budget applies a funding formula tied to property tax growth and includes a \$6.7 million increase in recurring funds, representing a 3.9% increase over the FY2025 recurring funding level for Winston-Salem/Forsyth County Schools. \$3,777,805 in one-time funding previously allocated in FY2025 for bus radios and computer refresh projects has been converted to recurring funding, effectively raising the baseline used in the funding formula and further demonstrating the County's commitment to providing sustainable and predictable education funding.

The County continues to provide substantial local support beyond statutory requirements:

- **48%** of the total funding provided to Winston-Salem/Forsyth County Schools is required by statute.
- **52%** represents additional, non-mandated local investment.



Further, Winston-Salem/Forsyth County Schools is proposing to reduce the Sheriff's Office's School Resource Officer (SRO) contract from 12 months to 10 months, resulting in the County absorbing \$746,211 in additional expenses that would have otherwise been funded through the school system's budget.

In partnership with the School Superintendent, I will continue working toward the adoption of a sustainable, long-term funding formula designed to promote equity and ensure greater predictability as local revenues fluctuate.

In addition to these commitments, the FY2026 recommended budget for Forsyth Technical Community College includes an increase of \$569,497, representing a 4.7% increase over the FY2025 adopted budget.

Investing in Our Employees

Investing in our employees is essential to delivering high-quality services to our residents, maintaining operational stability, and fostering a strong and motivated workforce.

The FY2026 recommended budget reflects this commitment, even as several external cost pressures impact the County's financial landscape:

- The County's mandated contribution to the Local Government Employees' Retirement System (LGERS) will increase again in FY2026, adding to overall personnel cost pressures. The employer contribution rate will increase from 13.60% to 14.35% for non-law enforcement employees and

from 15.10% to 16.10% for law enforcement officers. This adjustment is projected to result in an additional \$2,233,220 in retirement-related expenditures for the upcoming fiscal year.

- Rising health insurance costs have also been a major driver of the FY2026 budget. An additional \$4.7 million is needed to support the health insurance fund, which will be covered through a combination of increased employee and employer premium contributions.

Despite these financial challenges, the FY2026 recommended budget continues to fund up to a 6% performance-based salary increase, ensuring Forsyth County remains competitive in attracting and retaining highly skilled employees. Maintaining this level of merit adjustment also helps to mitigate the financial impact of rising health insurance premiums and necessary plan design changes on our workforce.

Through these investments, the County affirms its commitment to supporting the employees who are critical to delivering exceptional services to the community.

Community Grants

The FY2026 budget includes targeted investments in several critical community needs areas, with funding already secured for the following initiatives:

- **Opioid Settlement Funds** are designated to support prevention, treatment, and recovery efforts. Forsyth County will receive approximately \$37 million over an 18-year period through the national opioid settlement.
 - For FY2026, 30 projects have been recommended for funding, totaling \$4,508,775.
 - The Board of Commissioners will consider and act on these funding recommendations at their May 8, 2025 meeting.
- **Behavioral Health Funds** are allocated to expand access to mental health, substance use, and intellectual and developmental disability services.
 - 19 projects have been recommended for funding, totaling \$2,055,171.
 - Final approval of these recommendations is also scheduled for the May 8, 2025 meeting.
- **Juvenile Crime Prevention Council (JCPC) Funds** are reserved to support programs and services focused on reducing and preventing juvenile crime.
 - The Council is in the process of finalizing its project recommendations.
 - A budget reserve of \$940,842 has been established to support these efforts.
- **Home and Community Care Block Grant (HCCBG) Funds** are allocated to streamline and improve service delivery for the growing population of older adults (ages 60 and up). The grant consolidates several funding sources under a unified set of policies, procedures, and service requirements to address inefficiencies in fragmented systems.
 - The full FY2025 HCCBG allocation for Forsyth County was \$2,191,980. HCCBG funds are distributed to community organizations and administered by Piedmont Triad Regional Council (PTRC). With the exception of funds allocated to the Department of Social Services for its In-Home Services program, these funds are not included in the County's budget. We are currently awaiting notification of the FY2026 allocation.

In contrast, no funding is included in the FY2026 recommended budget for other community grants (previously referred to as "special appropriations") due to financial constraints and the need to stabilize recurring revenues. Although staff reviewed and provided recommendations on these proposals, actual funding was contingent upon available resources and final Board approval. At this time, sufficient funds are not available to support these additional requests.

If the Board wishes to fund these community grants at the same level as FY2025, it would require an additional \$1,849,200, equating to approximately \$0.28 cents on the tax rate.

Capital Improvement Plan

This year, the County made important progress in shaping a more proactive, multi-year Capital Improvement Plan (CIP). The goal is to strategically identify and prioritize infrastructure needs in a way that promotes long-term sustainability, sound financial planning, and service continuity.

At the April budget workshop, the Board received a preview of identified capital needs, many of which were drawn from the County's 2015 Facility Condition Assessment. While that assessment provided a comprehensive inventory of deferred maintenance and capital requirements, the plan was never fully funded, and the majority of those identified needs still remain and must be addressed.

Additional time is required to fully develop a sustainable funding strategy for FY2027 and beyond. In the interim, the FY2026 Recommended Budget includes only the most critical and time-sensitive projects, as well as several already planned initiatives, totaling \$6,171,000.

Importantly, these projects will be funded without requiring new capital debt. Instead, they are supported through available funding resources, including:

Funding Source	Amount
2023 Pay-Go	\$1,520,000
GO 2/3rd Bond	\$2,000,000
65% of 2025 Bond Premium	\$1,105,000
Capital Project Savings	\$1,546,000
Revenue Total	\$6,171,000

This approach reflects a continued commitment to responsible fiscal management while addressing essential infrastructure needs.

Fire Services Initiatives

In addition to the general property tax rate, the county must set the tax rates for the fire tax district revenues maintained in a separate fund. As part of the Board's identified priorities in FY2025, two initiatives were established:

- Conduct a fire study to evaluate the adequacy of the County's fire tax and service districts and promote greater equity in fire and rescue services.

- Communicate with Volunteer Fire Departments regarding potential revenue-neutral tax rate adjustments following the 2025 reappraisal.

The FY2026 Manager's Recommended Budget reflects these directives by:

- Adjusting all fire service districts to their calculated revenue-neutral tax rates.
- Implementing a 1.79-cent countywide fire overlay district tax, representing a 1.4-cent increase, to:
 - Support the County's fire suppression, prevention, and inspection efforts.
 - Fund minimal staffing levels across all districts to improve response times and enhance service delivery to residents.
 - Advance the goal of a more equitable and stable fire services system.

Funding for six additional positions is included in the recommended budget for the Vienna Fire Department, which contracts with Forsyth County for County employee firefighters. The cost of these positions will be offset with revenues paid to the County by Vienna Fire Department as well as funds from the countywide fire overlay district tax.

This is the first phase of a multi-year approach. A County Fire Commission will continue its work to evaluate and recommend further improvements over the coming years.

Planning for the Future

While the FY2026 budget focuses on addressing immediate needs, strategic long-term planning remains essential. We recognize that not all challenges can be solved in a single year; however, this budget prioritizes the most critical issues—most importantly, achieving a structurally balanced budget without reliance on one-time revenues.

Looking ahead to FY2027, I plan to reintroduce a comprehensive capital improvement plan and a vehicle replacement strategy, along with proposed funding approaches. Addressing deferred maintenance, preserving service quality, and responsibly managing asset replacement cycles will be key areas of focus moving forward.

While the FY2026 budget does not address increasing fund balance, we need to begin rebuilding it. Strengthening our fund balance is essential not only to reinforce our compliance with the County's fund balance policy, but also to enhance our financial position in the eyes of bond rating agencies. Maintaining a healthy fund balance at more attractive levels will better position Forsyth County to preserve its AAA bond ratings and ensure greater flexibility in managing future economic uncertainties, including inflation, tariffs, and broader market risks.

Our ability to strategically manage financial resources and physical assets will be central to ensuring Forsyth County's continued success and its capacity to deliver high-quality services to residents for years to come.

This recommended budget reflects a responsible, balanced, and future-focused approach. It addresses Forsyth County's most immediate challenges while laying a strong foundation for long-term financial sustainability and operational excellence.

Developing a budget is always a monumental undertaking, and the challenges faced this year have been extraordinary. However, the team has risen to the occasion, working collaboratively to develop thoughtful and viable solutions.

I would like to extend special thanks to Budget Director Kyle Wolf, Deputy Budget Director Kimberly Busse, Budget Analysts Casey Balser, Iesha Carter, Will Fulbright, and Michala Westbrook, Deputy Managers Kyle Haney and Denise Price, Chief Financial Officer Terri Goodman, Deputy CFO Lee Plunkett, and Consultant Johnna Sharpe for their exceptional efforts and dedication throughout this process.

I am grateful for the leadership and vision of the Board of Commissioners, for the professionalism and dedication of our County staff, Sheriff Bobby Kimbrough, and Register of Deeds Lynne Johnson, and for the engagement and support of our residents.

Thank you for the opportunity to serve as Forsyth County Manager. I look forward to engaging with you in further discussions regarding the recommended budget and supporting your policy deliberations, any proposed modifications, and the eventual adoption of the FY2026 budget.

Respectfully Submitted,



Shontell A. Robinson
County Manager

POLICIES AND GOALS

Policies, Goals, and 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 Fiscal Year 2025-2026, 14% equals \$82,488,617.
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.

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

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

POLICIES AND GOALS

Mission Statement

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

County Government in North Carolina

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

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

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

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

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

Many counties (including Forsyth) also provide for:

- Park and recreation facilities and programs;
- Land use planning and regulation of development;
- Water and sewer utilities;
- Economic development programs;
- Funding for the local Community College; and
- Purchasing.

POLICIES AND GOALS

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

The County has provided 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.

Board of Commissioners Priority Goals

- Economic Development
 - Promote sustainable growth management practices
 - Explore affordable housing options
- Public Safety
 - Develop a plan for volunteer fire departments to achieve tax equity
 - Ensure stable and sufficient staffing levels for Emergency Medical Services (EMS) while evaluating station locations
 - Strengthen public safety efforts by supporting the Sheriff's Office and implementing strategies to reduce crime and illicit activities
- Human Services
 - Continue supporting vulnerable populations by addressing homelessness, food insecurity, and promoting economic mobility
 - Enhance coordination of social services to create a more seamless system
 - Continue efforts to reduce health disparities within the community
 - Enhance behavioral health initiatives
- Education
 - Continued improvement in education funding for K-12 schools and community colleges
 - Develop a sustainable funding formula for K-12 schools
- Operations
 - Continue progress on competitive salaries for hard-to-recruit positions
 - Develop meaningful outcome measures to assess performance
 - Maintain an adequate tax base while ensuring high-quality county services
- Active and Vibrant Living
 - Retain and preserve green spaces and clean water amidst competing demands
 - Promote an inclusive community that prioritizes equity, sustainability, and quality of life
 - Embrace programs that provide leisure and recreational activities

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.

POLICIES AND GOALS

<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

The following four operating policies and goals address Forsyth County's mission and vision. In the General Fund section of this document, each department page includes goals and initiatives that work toward achieving success with these goals.

1) Create a community that is safe.

The Emergency Management, Emergency Services, Sheriff, Animal Shelter, Social Services, Youth Services, and Family Justice Center 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 throughout Forsyth County (except for Kernersville – provided by Kernersville Police Department).
- d) Aiding the community before, during, and after disasters.
- e) Meeting space needs for detention facilities for the County.
- f) Providing adequate facilities for the State-administered Court system.
- g) Providing responsive and professional fire protection to unincorporated areas of the County.
- h) Providing assistance related to animal services through picking up strays, unwanted, sick or injured animals, and dangerous and aggressive animals.
- i) Providing safe, humane housing for strays, abandoned, abused, and impounded animals, as well as providing euthanasia for unadoptable animals.
- j) Enforcing state and local laws concerning animals and investigating animal bites and reports of animal cruelty.
- k) Providing child welfare programs including Child Protective Services, foster care, and adoptions.

2) Create a community that is healthy.

The Behavioral Health Services, Public Health, NC Cooperative Extension Service, Environmental Assistance and Protection, Emergency Services, and Animal Shelter 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 use.
- 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 Health and Human Services Board 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.

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

Financial Policies and Goals

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

1. **Tax Rate** – The Board of Commissioners strives to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax increase, whenever possible. The Fiscal Year 2025-2026 Recommended Tax rate is 0.5324.
2. **Balanced Budget** – 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

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method of financing. For Fiscal Year 2025-2026, Debt Service will be 14.9% of the General Fund budget based on expenditures of \$87,877,357.

4. **Bond Rating** – Maintain the County's Aaa/AAA bond ratings (Moody's Investors Service and Standard & Poor's).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year's budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government's creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities.

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

The four categories of fund balance are:

- a) **Non-spendable** – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
 - i) Prepaid items – the portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.
- b) **Restricted** – includes revenue sources that are statutorily restricted for specific purposes, or restricted for specific purposes by grantors or creditors. Forsyth County has ten restricted categories of fund balance:
 - 1) *Restricted for Stabilization by State Statute* – this amount is usually comprised of receivable balances that are not offset by deferred revenues and encumbrances related to purchase orders and contracts outstanding at year end that will be honored by the County in the next fiscal year;
 - 2) *Restricted for Register of Deeds* – this represents the unspent portion of Register of Deeds fees whose use is restricted by State statute for expenditure on computer and imaging technology in the office of the Register of Deeds;
 - 3) *Restricted for Capital Projects*;
 - 4) *Restricted for Fire Protection*;
 - 5) *Restricted for Law Enforcement*;
 - 6) *Restricted for Emergency Telephone System*;
 - 7) *Restricted for Other* – the portion of fund balance restricted by revenue source for soil & water conservation, social services, and library purposes;
 - 8) *Restricted for Human Services*;
 - 9) *Restricted for Community and Economic Development and Community Redevelopment*; and
 - 10) *Restricted for Airport*.
- c) **Committed** – includes amounts that can only be used for specific purposes imposed by majority vote of the governing board. Any changes or removal of specific purposes requires majority action by the governing board. Forsyth County has five committed categories of fund balance:
 - 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by two point seven cents (2.7¢) 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 and November 2008 referendum;
 - 2) *Committed for Capital Projects* – the portion of fund balance formatted by action of the governing board for certain school and County capital expenditures.
 - 3) *Committed for Library Debt Leveling Plan* – in the General Fund, unspent revenue generated by zero point four cents (0.4¢) 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 Public Improvement Bonds Debt Leveling Plan* - in the General Fund, unspent revenue generated by four point thirty-five cents (4.35¢) 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 zero point seven cents (0.7¢) 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.

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- d) Unassigned – this portion of fund balance has not been restricted, committed, or assigned to specific purposes or other funds.
- 6. **Revenue Spending Policy** – the County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Chief Financial Officer will use resources in the following order: debt proceeds, Federal funds, State funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Chief Financial Officer has the authority to deviate from this policy if it is in the best interest of the County.
- 7. **Multi-Year Budget Approach** – 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. **Capital Improvement Planning** – The Capital Improvement Plan which includes anticipated capital projects and related debt service and operating costs for the subsequent six years, is updated annually. The annual impact on the General Fund is delineated on pages located within the Capital Improvements Plan tab.
- 9. **Citizen Support** – The County does not expect to undertake any major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
- 10. **GFOA/Peer Review** – 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. **Investment Policy** – 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** – 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. **Financial and Operations Reporting** – Management provides financial and operating reports to the Board of Commissioners on a monthly basis.
- 14. **Risk Management** – The County maintains aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
- 15. **Transparency** – 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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Basis of Budgeting and Budgetary Amendments

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

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

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

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

Amendments may be initiated by the affected department, the County Manager's Department or by administrative departments such as Budget or Finance when the need becomes apparent. Details describing the amount and nature of the amendment are entered in the agenda management system.

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

The County follows the modified accrual basis of accounting for the General Fund, the special revenue funds, and the project ordinances. The accrual basis is used for agency funds and the Pension Trust Fund. The Pension Trust Fund

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has a flow of economic resources measurement focus. All of these funds are accounted for using a current financial resources measurement focus except the agency funds which are custodial in nature and do not involve measurement of results of operations.

Debt Management

Debt Service for the County is reflected in the General Fund and most expenditures are specifically in Debt Service while a portion is also in the airport.

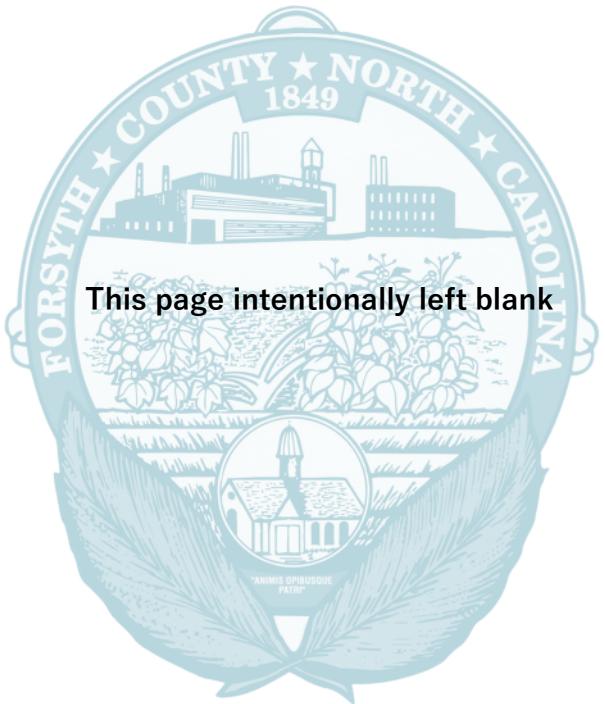
General obligation bonds are backed by the full faith, credit and taxing power of the County. Installment purchase obligations are secured by the real or personal property acquired in the transaction. Principal and interest requirements for general obligation bonds and installment purchase obligations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

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

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

Balanced Budget

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



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OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

General Profile of the County Government

Budget information is best understood in context of the specific environment within which it operates. Forsyth County provides a broad range of services that includes public safety, environmental protection, health and human 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 twice per month to approve items for consideration that affect local regulations and ordinances, establish policies, or set the level of services provided to County residents.

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

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

The mission of Forsyth County government is to cooperatively support and maintain a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunity for all. We partner with many public agencies and community organizations in this mission. We provide certain services and functions, which are the responsibility 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 and Forsyth Technical Community College.

The Fiscal Year 2025-2026 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, and 3) the Debt Leveling Plans for debt service payments for various bond referendums and debt issuances. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provide resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the annual budget.

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

The annual budget serves as the foundation for Forsyth County's financial planning and control. Each year all County departments are required to submit requests for appropriations to the County Manager, who then develops a

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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 annually budgeted special revenue funds. Because the General Fund is the primary operating fund for the County, greater emphasis and attention is given to it.

Factors Affecting Financial Condition

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

With a 2023 State demographer certified population estimate of 393,062 and a workforce of more than 180,000, 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 February 2025 was 3.7% and the County's per capita income is \$37,375.

The Fiscal Year 2025-2026 budget is impacted by several factors including a historic revaluation cycle, a shift in budget philosophy, and economic uncertainties due to tariff policies and possible funding disruptions at the federal level.

Every four years, the Forsyth County Tax Assessor and Collector conducts a revaluation of property to ensure that each piece of property in the County is taxed at fair market value and to equalize the tax burden inside each tax jurisdiction. Typically, the tax base of a county will increase during a revaluation, but the current revaluation is resulting in significant growth with Forsyth County's assessment level of .64 indicating properties are being taxed at 64% of the current real estate market level – again, with the goal that properties are taxed at 100% of the current real estate market level.

For the past several years, the budget has included an appropriation of unrestricted fund balance which has been the target for reversions from departments given the expectation that departments would not spend 100% of their budget and positions would not be completely filled for the entire fiscal year. This philosophy has worked in the past as the County's fund balance actually grew year over year as actual revenues were higher than budgeted revenues and expenditures were lower than budgeted. However, at the close of Fiscal Year 2023-2024, the County's net position did decrease by \$9,023,520. A subsequent review of the County's fund balance has identified the need to discontinue the appropriation of unassigned fund balance to balance the budget, especially as bond rating agencies have identified the continued and unsustainable reliance on fund balance to support recurring operations could result in negative rating actions during future bond rating evaluations.

Economic uncertainty continues to be a theme in the development of the Fiscal Year 2025-2026 Recommended Budget due to continued high inflation and not knowing the full impact of federal policies that have increased tariffs anywhere from 10% to 50%, ordered imports of steel, aluminum, copper, and timber to be reduced, and the Department of Government Efficiency's review of federal agencies funding and procurement processes.

Lastly, as a reminder, the Fiscal Year 2024-2025 Adopted Budget included \$31,196,194 of one-time funding, including \$22,971,946 of unrestricted fund balance (\$19,795,160 was the target for reversions while \$3,176,786 was fund balance set aside for the Law Enforcement Officers Supplemental Separation Allowance funds) and \$8,224,248 of funding from Pay-Go Capital Projects Ordinances and the Pandemic Response Special Revenue Fund

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to offset the loss of the revenue replacement funding that had been included in the annual budgets in Fiscal Year 2021-2022, 2022-2023, and 2023-2024.

FY 2025-2026 Recommended Budget

The Fiscal Year 2025-2026 Recommended Budget is \$589,204,405, an increase of \$5,485,765, or 0.94%, over the Fiscal Year 2024-2025 Adopted Budget. The drivers of the Fiscal Year 2025-2026 budget continue to be Personal Services, Education (Winston-Salem/Forsyth County Schools and Forsyth Technical Community College), and Debt. Personal Services – expenses for employees such as Salaries and Wages and Employee Benefits – accounts for \$213,200,762, or 36.2% of the Fiscal Year 2025-2026 Recommended Budget. Payments to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College are budgeted at \$193,277,692, or 32.8% of the Fiscal Year 2025-2026 Recommended Budget. Debt Service expenditures are projected to be \$87,852,347, or 14.9% of the Fiscal Year 2025-2026 Recommended Budget. Debt Service for Winston-Salem/Forsyth County Schools accounts for \$62,161,398.

The Fiscal Year 2025-2026 Recommended Budget is funded largely by property taxes and sales taxes. As mentioned above, due to the historic revaluation, a calculation is performed to determine the revenue-neutral tax rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. North Carolina General Statute 150-11 (e) mandates that a statement of the revenue-neutral property tax rate for the budget be included in the budget. The chart below provides the revenue-neutral tax rate calculation for Fiscal Year 2025-2026.

Chart 1 – Revenue-Neutral Calculation

Fiscal year	Assessed Valuation as of June 30	Valuation Increase	Percentage change
2025-26	65,716,819,914		
Revaluation			
2024-25	1/1/2025 46,386,346,325	776,236,549	1.70%
2023-24	45,610,109,776	1,349,312,742	3.05%
2022-23	44,260,797,034	1,197,082,193	2.78%
2021-22	Revaluation 1/1/2021 43,063,714,841	Average growth %	2.51%
Last year prior to revaluation		Tax rate	Tax levy
2024-25	46,386,346,325	0.6778	314,406,655
First year of revaluation		Tax rate to produce equivalent levy	
2025-26	65,716,819,914	0.4784	314,406,655
Increase tax rate for average growth rate		Revenue neutral tax rate, to be included in budget ordinance, adjusted for growth	
2025-26	65,716,819,914	0.4904	322,298,513
		Increase in Tax Levy	7,891,858
		Average % Increase	2.51%

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While the revenue-neutral rate is 49.04¢, the recommended rate for Fiscal Year 2025-2026 is 53.24¢.

The County's tax rate is actually comprised of several tax rates – the rate necessary to fund general operations and four debt leveling tax rates designated for debt resulting from Education bond referendums approved in November 2006 and November 2008, debt resulting from the 2010 Library bond referendum, the debt resulting from the 2016 Public Improvement bond referendums for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks, and lastly, debt issued for the Court Facilities project. The debt leveling plans are designed to mitigate the need to increase the tax rate on a year-to-year basis. Chart 2 demonstrates the Budget-to-Budget change.

Chart 2 – Budget to Budget Change

Fiscal Year 2025-2026 Recommended Budget	\$589,204,405
Fiscal Year 2024-2025 Adopted Budget	\$583,718,640
Budget-to-Budget \$ Change	<u>\$5,485,765</u>
Budget-to-Budget % Change	0.9%

Summary of Fiscal Year 2025-2026 Budget Changes

A summary of changes in revenues and expenditures is provided in the following section to provide additional detail and context to the data and numbers found throughout the budget document. *Chart 2* provides a look at the overall County dollar changes from the Fiscal Year 2024-2025 Adopted Budget to the Fiscal Year 2025-2026 Recommended Budget.

As mentioned above, the decision was made by staff to develop the Fiscal Year 2025-2026 Recommended Budget without appropriating unrestricted fund balance in an effort to improve the County's long-term financial health. As such, the Budget and Management Office provided departments with a target budget that was typically lower, especially on the operating portion of departmental budgets based on a review of prior year actual expenditures.

In reviewing Chart 3 on the following page, the largest increase in net County dollars is the Sheriff's Office, with an increase of \$3,627,562 over the Fiscal Year 2024-2025 Adopted Budget. The driver of this increase is an increase in expenditures of \$3,158,738 and a decrease in revenue of \$468,824. The increase in expenditures is related to increases in Personal Services and in Purchased Services due to their contract with Axon. The decrease in revenue is related to a decision by the Winston-Salem/Forsyth County School System to only pay for ten months of the School Resource Officers in the Sheriff's Office, rather than the full year. Another contributor to the decrease in revenue is fewer federal inmates at the Law Enforcement Detention Center.

The second largest increase in net County dollars is for the Winston-Salem/Forsyth County School System. The allocation in the Fiscal Year 2025-2026 Recommended Budget is based on a new funding formula developed by the County. This formula has been presented to the Winston-Salem/Forsyth County Board of Education and while it has not been formally agreed upon, it has been acknowledged that the Manager's recommended budget would be based on the formula which establishes the current year's funding, including funds that were non-recurring such as funding for a computer refresh and funds for bus radios, as the base funding amount and increases the funding level based on the growth in the property tax base. As this is a revaluation year, the average growth in the property tax base since the last revaluation (2.51%), was used in the formula.

The third largest increase in net County dollars is the Department of Social Services with an overall increase of \$2,429,361, due to an increase of \$351,086 in expenditures and a significant decrease of \$2,078,275 in revenue. The driver of the increase for the Department of Social Services in expenditures is in Personal Services, which is increasing \$3,863,796. There were compensation and classification market adjustments approved in the Fiscal Year

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2024-2025 budget for Income Maintenance Case Workers and most Social Workers that is significantly impacting Personal Services. The decrease in revenue is tied to a decrease in expenditures as well for Energy Assistance Programs which were largely pass-through funds that the State is now going to administer directly. This equates to a decrease of \$3,136,177.

Chart 3 – County Dollar Changes Fiscal Year 2024-2025 to Fiscal Year 2025-2026

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Sheriff	3,158,738	(468,824)	3,627,562
Winston-Salem/Forsyth County Schools	3,115,369	-	3,115,369
Social Services	351,086	(2,078,275)	2,429,361
General Services	528,947	(103,391)	632,338
Management Information Services	611,600	-	611,600
Forsyth Technical Community College	569,497	-	569,497
Finance	300,643	-	300,643
Environmental Assistance and Protection	256,275	(24,000)	280,275
Animal Shelter	213,078	(10,000)	223,078
NC Cooperative Extension Service	87,929	(59,219)	147,148
County Commissioners and Manager	146,271	-	146,271
Human Resources	141,995	-	141,995
Health and Human Services	113,374	22,500	90,874
Communications	78,052	-	78,052
Attorney	72,828	-	72,828
Inspections	27,630	(26,060)	53,690
Register of Deeds	42,968	-	42,968
Budget and Management	33,952	-	33,952
Youth Services	(297,427)	(322,863)	25,436
Purchasing	23,470	-	23,470
Emergency Management	(49,066)	(65,000)	15,934
Planning	14,780	-	14,780
Family Justice Center	10,250	-	10,250
Airport	534,068	534,068	-
Behavioral Health	(19,423)	(11,487)	(7,936)
MapForsyth	32,606	54,344	(21,738)
Parks	297,973	340,957	(42,984)
Library	(142,843)	-	(142,843)
Board of Elections	1,305	283,882	(282,577)
Tax Administration	(25,524)	392,554	(418,078)
Community and Economic Development	(1,436,914)	(895,587)	(541,327)
Public Health	700,957	1,367,311	(666,354)
Community Grants	(2,217,250)	-	(2,217,250)
Emergency Services	(134,941)	2,334,323	(2,469,264)
Debt	(2,233,729)	292,978	(2,526,707)
Non-Departmental	577,241	3,927,554	(3,350,313)

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

The fourth largest increase in net County dollars is General Services with an increase of \$632,388, driven by expenditure increases are a decrease in revenue. Personal Services is increasing and there is a consolidation of solid waste contracts in General Services with reductions for this service found in Emergency Services, the Sheriff's Office, DSS, Public Health, Library, and Parks. Revenue is decreasing due to reduced space rental revenue as the lease with Wake Forest Health Sciences at Amos Cottage will expire in September 2025 and revenue from a lease with AeroX will be budgeted and recorded in Parks.

The fifth largest increase is Management Information Services. The increase in MIS is driven significantly by a Microsoft Enterprise Agreement upgrade to increase security and provide the majority of employees with Microsoft desktop products to better support departmental business needs.

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

Chart 4 below provides the changes in General Fund revenues for Fiscal Year 2025-2026. As shown in the chart below, Property Taxes accounts for the largest dollar increase from the Fiscal Year 2024-2025 Adopted Budget to the Fiscal Year 2025-2026 Recommended Budget, with the recommended tax rate increasing by 4.2¢ above the revenue-neutral rate.

Charges for Services is the second largest change in terms of dollars with an increase of \$3,845,072. This is driven primarily by Emergency Services and Public Health. Charges for Services in Emergency Services is largely the reimbursement received by the County for Emergency Medical Services and ambulance transports.

The third largest increase in revenue is Sales Taxes which will be discussed in more depth below.

Chart 4 - Summary of General Fund Revenue Sources

Total By Revenue Source	Budget to Budget			
	FY25 Adopted	FY26 Recommended	\$ Change	% Change
Property Taxes	\$ 312,261,913	\$ 349,438,663	\$ 37,176,750	11.9%
Charges for Services	\$ 35,885,352	\$ 39,730,424	\$ 3,845,072	10.7%
Other Taxes	\$ 1,420,000	\$ 1,620,000	\$ 200,000	14.1%
Sales Taxes	\$ 110,184,461	\$ 110,779,468	\$ 595,007	0.5%
Licenses & Permits	\$ 823,191	\$ 840,291	\$ 17,100	2.1%
Other Revenues	\$ 13,546,486	\$ 12,965,849	\$ (580,637)	-4.3%
Earnings on Investments	\$ 7,251,500	\$ 5,501,500	\$ (1,750,000)	-24.1%
Intergovernmental	\$ 53,233,076	\$ 50,591,354	\$ (2,641,722)	-5.0%
Other Financing Sources	\$ 15,773,859	\$ 8,035,775	\$ (7,738,084)	-49.1%
Fund Balance	\$ 33,338,802	\$ 9,701,081	\$ (23,637,721)	-70.9%
Total Changes	\$ 583,718,640	\$ 589,204,405	\$ 5,485,765	0.9%

Chart 5 reflects General Fund expenditure changes at the Object Level 1 level across all departments.

Personal Services is the largest expenditure increase for Fiscal Year 2025-2026, based on an increase of \$10,231,332. This increase is based on annualized performance increases, compensation and classification adjustments, an increase in employer contributions to the Local Governmental Employees' Retirement System, and health insurance premium increases.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Payments to Other Agencies is the second largest expenditure increase and is mostly related to the increased expenditures for Winston-Salem/Forsyth County Schools and Forsyth Technical Community College.

Chart 5 - Summary of General Fund Expenditure Changes

Accounting Category	FY25 Adopted	FY26 Recommended	Budget to Budget	
			\$ Change	% Change
Personal Services	202,395,724	213,200,762	\$ 10,805,038	5.3%
Payments to Other Agencies	196,937,250	201,567,610	\$ 4,630,360	2.4%
Capital Outlay	1,357,264	3,310,300	\$ 1,953,036	143.9%
Purchased Services	33,903,583	35,446,925	\$ 1,543,342	4.6%
Existing/Committed Debt Service	86,707,689	87,852,347	\$ 1,144,658	1.3%
Professional & Technical Services	14,911,068	15,417,723	\$ 506,655	3.4%
Training & Conference	1,191,958	1,204,758	\$ 12,800	1.1%
Contingency	950,000	500,000	\$ (450,000)	-47.4%
Materials & Supplies	16,103,704	15,226,439	\$ (877,265)	-5.4%
PY Encumbrances	1,800,000	-	\$ (1,800,000)	-100.0%
Other Operating Costs	14,522,925	11,611,112	\$ (2,911,813)	-20.0%
Other Financing Uses	5,931,485	2,049,680	\$ (3,881,805)	-65.4%
Budget Reserve	7,005,990	1,816,749	\$ (5,189,241)	-74.1%
Total Changes	\$ 583,718,640	\$ 589,204,405	\$ 5,485,765	0.9%

Capital Outlay is the third largest increase in terms of expenditure categories and this is due to a shift of expenditures for vehicle purchases out of Other Financing Uses. In the past, funding for vehicle purchases has been budgeted as a Transfer to the Motive Equipment Capital Projects Ordinance. This funding is now budgeted within the General Fund and is more appropriate to be budgeted as Capital Outlay. There is a decrease in Other Financing Uses.

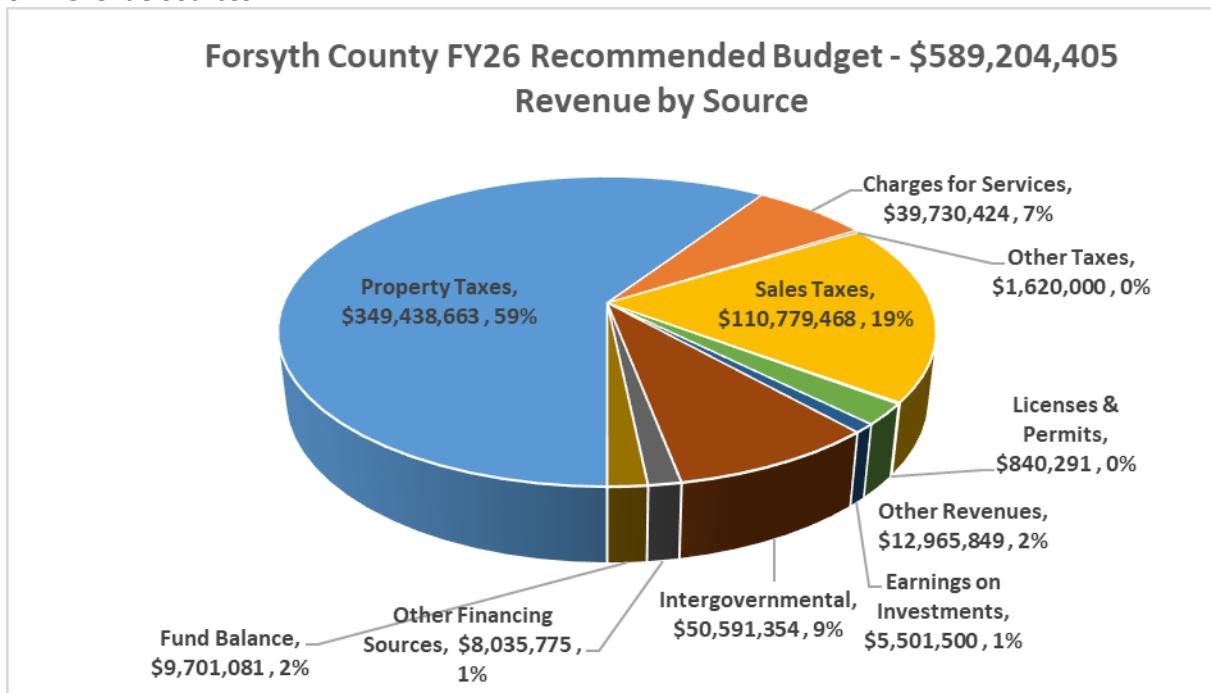
Purchased Services is the fourth largest increase in terms of expenditure categories. The departments driving this increase are the Sheriff's Office and Management Information Services.

Debt Service is the fifth largest expenditure increase, based on an increase of \$1,085,776, or 1.3%.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

REVENUE CHANGES

Chart 6 – Revenue Sources



Property Taxes and Sales Taxes continue to make up the majority of revenue for the overall county budget. While both sources of revenue are increasing year over year, the percent increase is lower than prior years.

Earnings on Investments is still a significant source of revenue but it is decreasing in Fiscal Year 2025-2026 from \$7,251,000 to \$5,251,000, based on anticipated reductions in interest rates.

Sales Taxes

- Over the past several years, Forsyth County has received sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina and the total local sales tax levied for these three Articles is 2%. In March 2020, Forsyth County voters approved a referendum authorizing the Board of Commissioners to levy an additional sales tax – Article 46 – which is a one-quarter cent sales tax, meaning the total local sales tax levied in Forsyth County is now 2.25%.
- The resolution directing the Board of Elections to place the Article 46 referendum on the March 2020 ballot indicated the desire of the Board of Commissioners that teacher supplements strive to be at the level of the top five school systems in North Carolina.
- For Fiscal Year 2025-2026, local option sales taxes are projected to generate \$110,843,627, an increase of \$1,481,328, or 1.7% as demonstrated in the table below:

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 7 – Sales Tax Projection by Article

SALES TAX REVENUE	FY25 Adopted	FY26 County Projection	\$Δ from CY Adopted	% Δ from CY Adopted
Article 39	40,124,367	39,727,687	(396,680)	-1.0%
Article 40	24,618,343	25,805,000	1,186,657	4.8%
Article 42	24,878,521	25,569,872	691,351	2.8%
Article 46	20,563,231	19,741,068	(822,163)	-4.0%
TOTAL	110,184,462	110,843,627	659,165	0.6%
TOTAL (not including Article 46)	89,621,231	91,102,559	1,481,328	1.7%

- Sales Tax revenue can be volatile and difficult to project due to the lag in time between when this revenue is collected and when it is distributed to the County. For example, sales in January are reported to the North Carolina Department of Revenue in February who then calculates the distribution of tax proceeds from these sales in March and finally distributes the proceeds in April.
- For Fiscal Year 2025-2026, Sales Taxes account for 18.8% of total General Fund revenues – slightly lower than the percentage in Fiscal Year 2024-2025 (18.9%).
- Another area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 8*, over the past nine years, refunds averaged 10.2% of gross collections for the County. For Fiscal Years 2016-2024, the percentage of refunds to gross sales tax collections in *Chart 8* are for the full fiscal year while the percentage for Fiscal Year 2024-2025 is through seven months of the fiscal year.
 - Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis due to two large non-profit hospital systems being eligible for refunds.

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

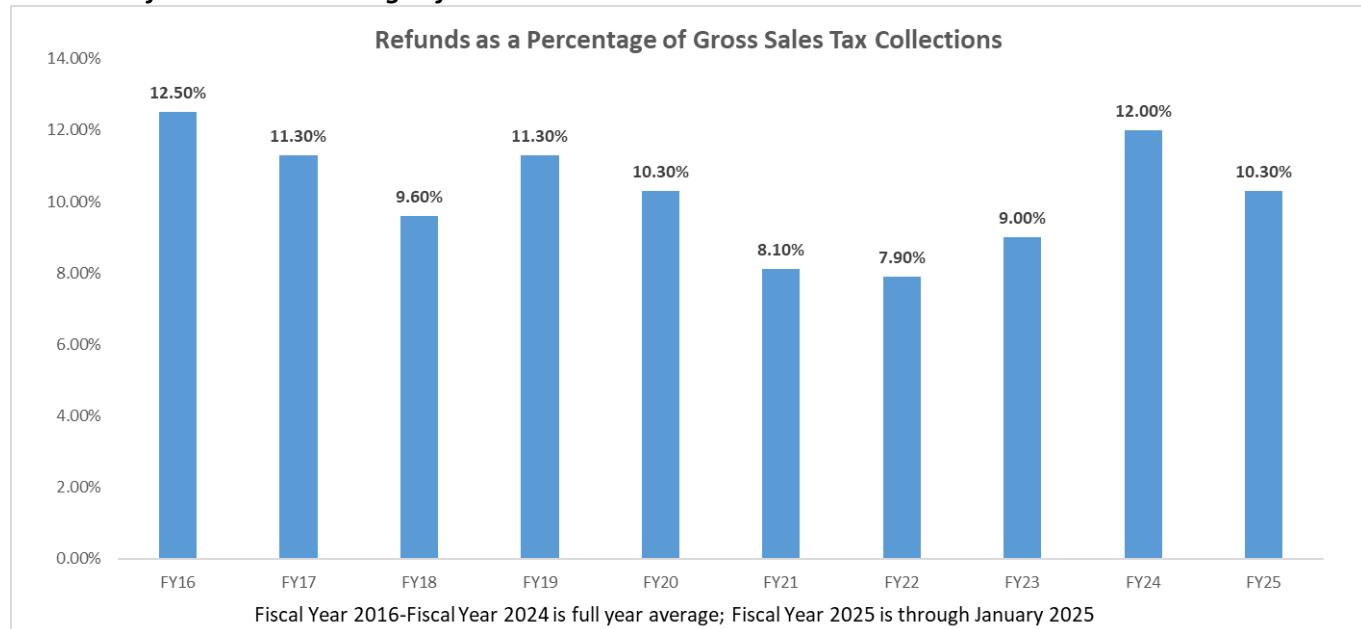
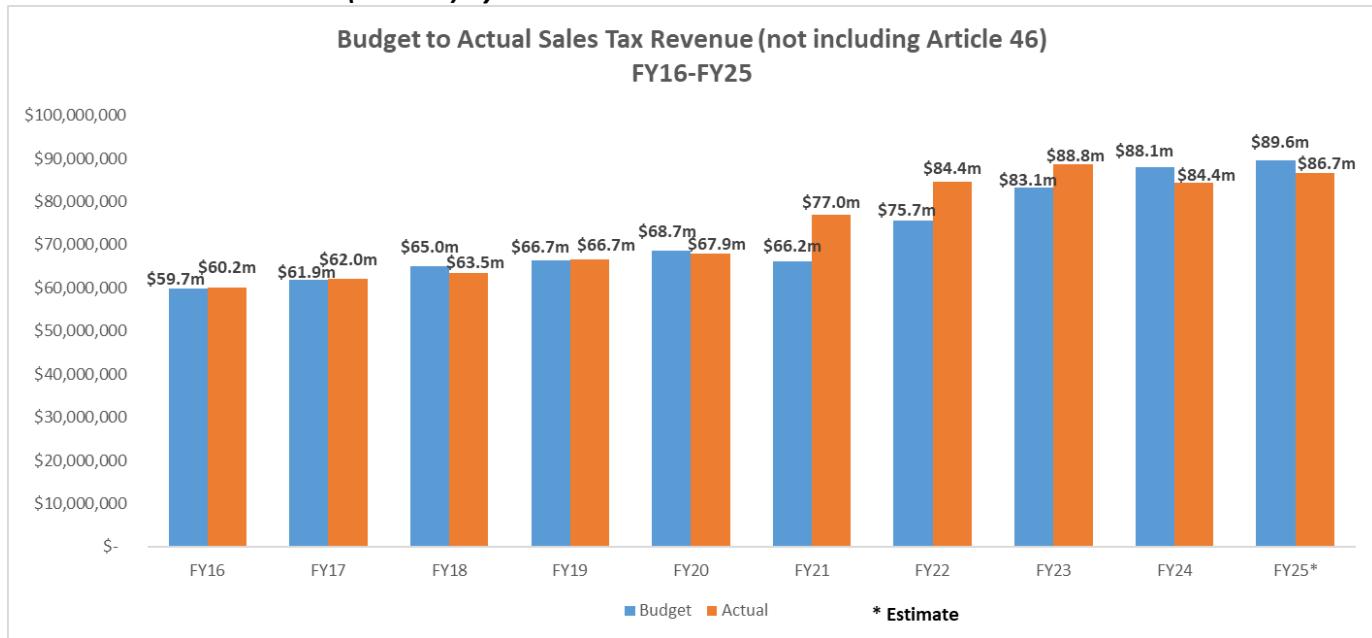


Chart 9 illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how sales tax revenue can be impacted by the economy as evidenced by the lower sales tax numbers during the Great Recession years.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 9 also demonstrates the difficulty of predicting sales tax revenue as the County has realized excess sales tax revenue compared to Budget five of the past ten years and received less revenue than budgeted four of the past ten years. Fiscal Year 2024-2025 is an estimate based on revenue received through January and it appears the County will receive less revenue than budgeted for the second consecutive year.

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



On a final note related to sales tax revenue, the County shares the proceeds of county area sales tax levies with municipalities on an ad valorem basis. Under the ad valorem basis, proceeds are allocated in proportion to the property tax levied by a county and its municipalities in the previous fiscal year. As the County has maintained the same property tax the past several years, its share of revenue has been reduced when municipalities have increased their tax rate.

Ad Valorem Taxes

- Ad Valorem taxes account for 59.3% of the County's General Fund revenue, compared to 53.5% in the Fiscal Year 2024-2025 Adopted Budget. For the Fiscal Year 2025-2026 Recommended Budget, the total taxable value used is \$64.828 billion compared to \$46.076 billion used in the Fiscal Year 2024-2025 Adopted Budget.
- The collection percentage used in the Fiscal Year 2025-2026 Recommended Budget is 99.29% compared to 99.32% used in the Fiscal Year 2024-2025 Adopted Budget. North Carolina General Statute 159-13(6) allows counties to use the collection rate that was realized as of the most recently completed full year (Fiscal Year 2024).
- The revenue generated by the Ad Valorem Property Tax is projected to be \$349,438,663 based on a tax rate of 53.24¢ and the collection rate of 99.29%. *Chart 10* provides the property tax revenue calculation for Fiscal Year 2025-2026.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

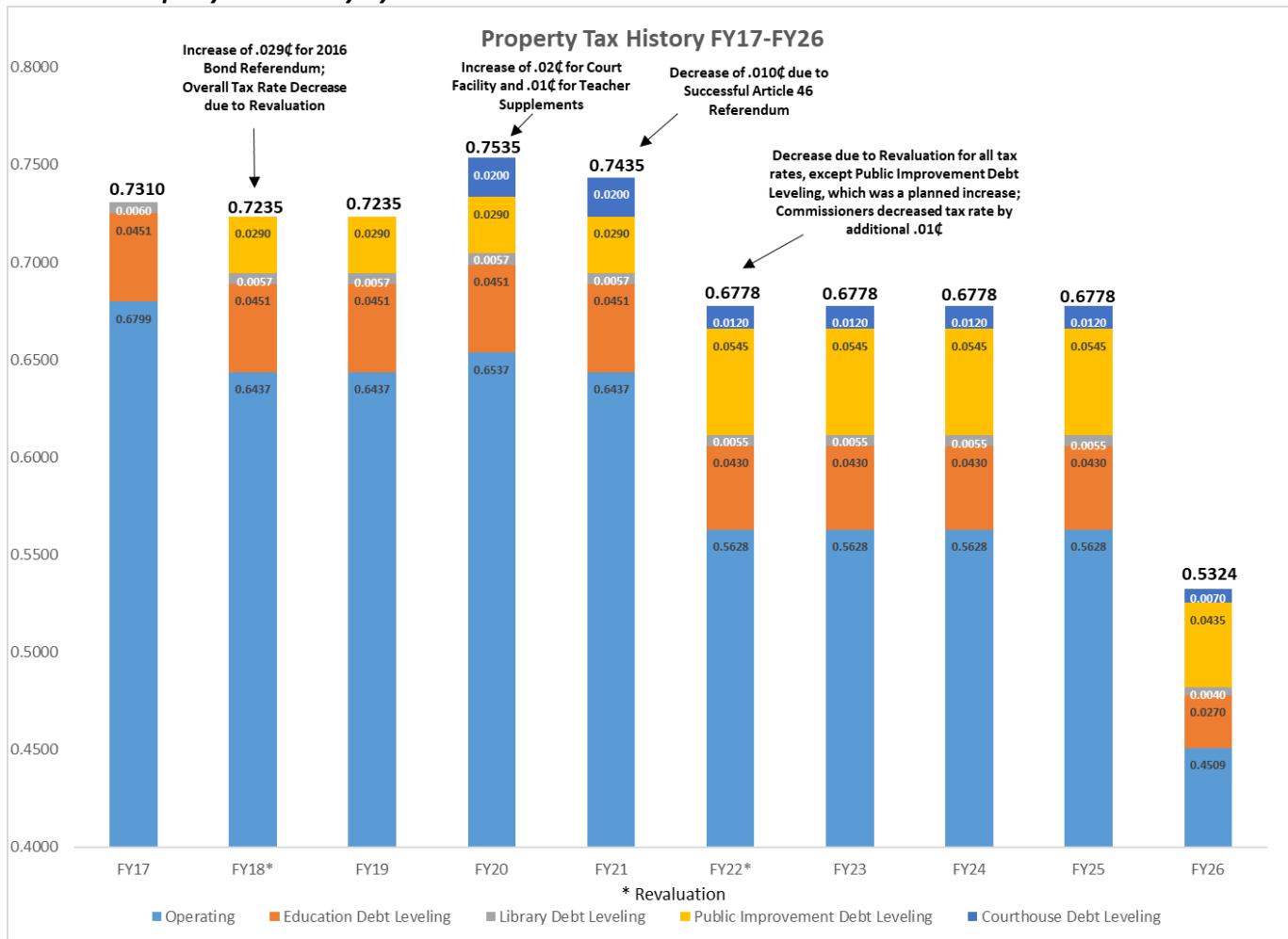
Chart 10 - Property Tax Revenue Calculation

FY25 Values - 5/1/25	\$65,716,819,914
Total Property Tax Levy 2024-2025	\$349,876,349
Total Property Tax Levy @ 99.29%	\$347,392,227
1¢ Equivalent =	\$6,525,023

- Again, the Fiscal Year 2025-2026 Recommended Budget includes an Ad Valorem Property Tax Rate of 53.24¢. While this is a decrease from the tax rate in the Fiscal Year 2024-2025 Adopted Budget of 67.78¢, this is an increase of 4.2¢ over the Revenue-Neutral rate.
- As mentioned previously, the County's Ad Valorem Property Tax Rate is essentially comprised of five (5) different rates: 1) 45.09¢ - the rate to provide County services (compared to 56.28¢ in Fiscal Year 2024-2025); 2) 2.7¢ - 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 (compared to 4.30¢ in Fiscal Year 2024-2025); 3) 0.4¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds (compared to 0.55¢ in Fiscal Year 2024-2025); 4) 4.35¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks (compared to 5.45¢ in Fiscal Year 2024-2025); and 5) 0.7¢ - the rate for the new Court Facility that was built to replace the current Hall of Justice (compared to 1.2¢ in Fiscal Year 2024-2025). The chart on the following page provides an overview of the history of the Ad Valorem Property Tax Rate in Forsyth County over the past ten years.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 11– Property Tax History by Fiscal Year



- Based on the per penny equivalent of \$6,436,807, the Ad Valorem Property Tax Rate for County Services (45.09¢) is generating \$294,213,289 compared to \$257,579,322 generated in Fiscal Year 2024-2025. This increase is necessary in order to not use unrestricted fund balance.

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. The County has four debt leveling plans in place: the 2006 Education Debt Leveling Plan (EDLP) and 2008 Education Debt Leveling Plans are merged together, the 2015 Library Debt Leveling Plan, the 2016 Public Improvement Bond Debt Leveling Plan, and the Court Facilities Debt Leveling Plan.
- Based on the Revenue-Neutral calculation, these tax rates will be as follows:
 - 2006/2008 Education Debt Leveling Plan 2.70¢
 - 2015 Library Debt Leveling Plan 0.40¢
 - 2016 Public Improvement Debt Leveling Plan 4.35¢
 - Court Facilities Debt Leveling Plan 0.70¢
8.15¢
- The Fiscal Year 2025-2026 Recommended Budget anticipates \$3,650,000 in lottery funds through a transfer from the State Public School Building Capital Fund. If lottery funds were distributed based on the statutory

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

allocation when the General Assembly approved the lottery, the County would be projected to receive over \$7 million.

- The final revenue source with Debt Service is Intergovernmental Revenue from the Qualified School Construction Bond Federal credits and a payment from the City of Winston-Salem for their portion of the debt service cost for the First and Chestnut Parking Deck.

Fund Balance Appropriated

- The Fiscal Year 2025-2026 Recommended Budget includes \$9,701,081 of fund balance, primarily associated with the debt leveling plans described above.
- As discussed above, the County has appropriated unrestricted fund balance in prior years to balance the annual budget with that amount being the target for reversions from departments at the end of the year. Based on a review of County fund balance, staff is recommending this practice of appropriating unrestricted fund balance be discontinued and as such, no unrestricted fund balance is included in the Fiscal Year 2025-2026 Recommended Budget.
- The Board of Commissioners set a policy that requires the County to maintain unassigned fund balance equal to 14% of expenditures of the subsequent year's budget. With the Fiscal Year 2025-2026 Recommended Budget totaling \$589,204,405, the County will require \$82,488,617 to be reserved in fund balance.

EXPENDITURE AND COUNTY DOLLAR CHANGES

Personal Services (salaries and benefits) affect almost all departments of Forsyth County government. The Fiscal Year 2025-2026 Recommended Budget includes significant increases in this area due to comp and class adjustments made during the current fiscal year, Performance Pay increases, increases in retirement, increases in health insurance, and nominal comp and class adjustments for next fiscal year.

Employee Compensation Adjustment

- *Employee Benefits*
 - Health Insurance is increasing while Dental costs are not projected to increase in Fiscal Year 2025-2026. Included in the employee health and dental plans are retirees who may remain on the County's health plan and are treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from retirees reflects the employee share of the health plan paid by retirees.
- *Retirement*
 - The Local Governmental Employees' Retirement System Board of Trustees voted to set new contribution rates that local government agencies must pay into the North Carolina Retirement Systems Division for employee pensions, effective July 1, 2025, pursuant to their Employer Contribution Rate Stabilization Policy that was put in place to ensure actuarially correct contributions.
 - The new rates for Fiscal Year 2025-2026 will increase from 13.60% to 14.35% for non-law enforcement officers and from 15.10% to 16.10% for law enforcement officers.
 - The cost of this increase is projected to be \$2,233,220.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

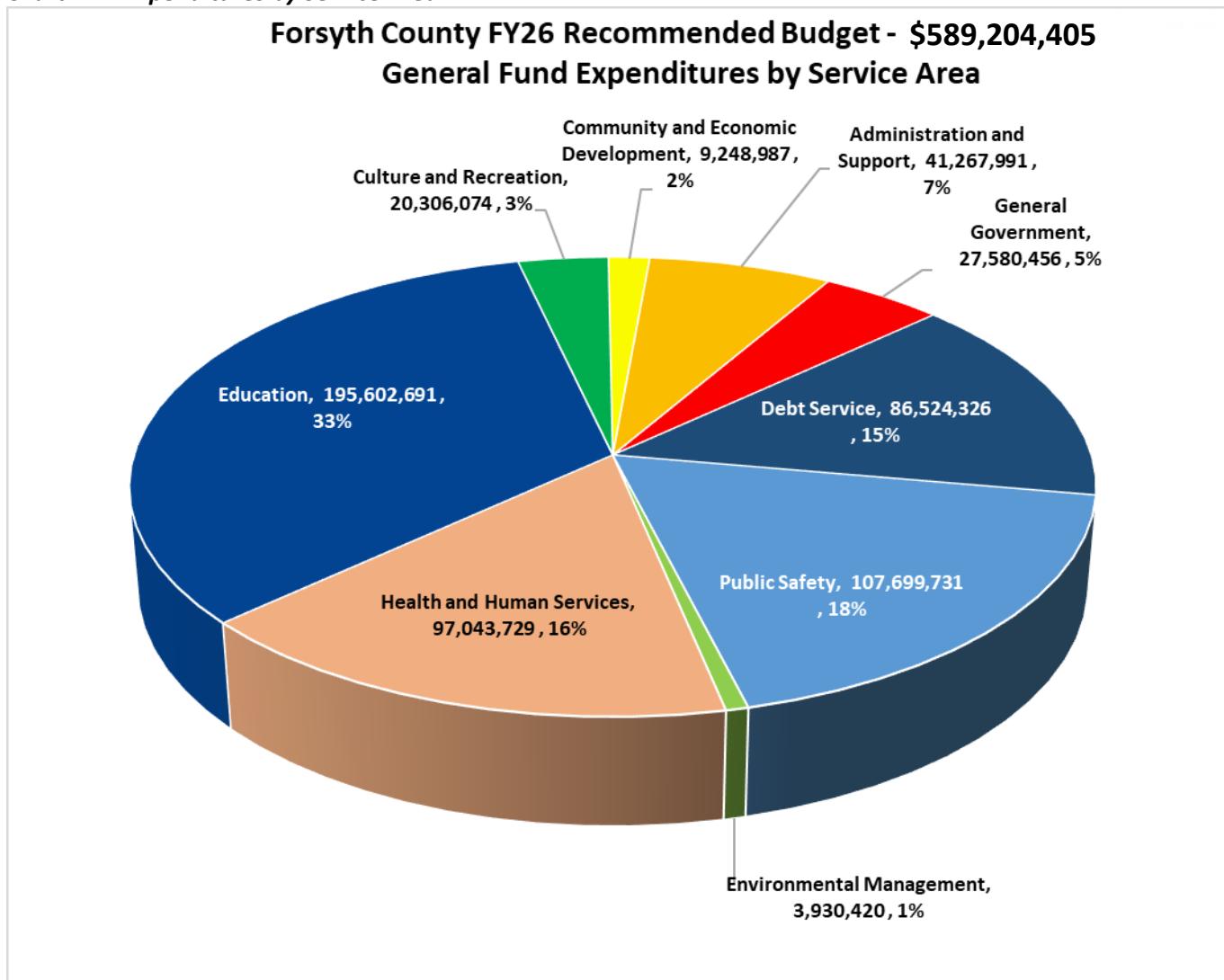
- *Performance Adjustments*
 - The Fiscal Year 2025-2026 Recommended Budget assumes average performance adjustments of approximately 4.37%, with a range of 1% - 6%, which is the same adjustment included in the current year budget. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. This percentage is applied to the market rate of an employee's position class. The total budgeted amount for Performance Adjustments plus benefits is \$2,903,608.
- Compensation/Classification Adjustments
 - The Fiscal Year 2025-2026 Recommended Budget also includes \$200,000 for compensation and classification adjustments for positions across all County departments, which is a significant decrease of \$1,690,000 from Fiscal Year 2024-2025 Adopted Budget.
- *401(k) for Non-Law Enforcement Employees*
 - The Fiscal Year 2025-2026 Recommended Budget continues to fund the 2.5% 401(k) contribution for all non-law enforcement employees. The benefits of the 401k plan include transferability, interest accrual, 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.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

EXPENDITURES BY SERVICE AREA

The following section of the Overview of Changes provides information on the different service areas of Forsyth County and how they make up the Fiscal Year 2025-2026 Recommended Budget. As evidenced in the chart below, Education, Public Safety, and Debt Service are the largest service areas in terms of expenditures. Social Services and Health, two critical components of County government, are the next two largest services areas.

Chart 12 – Expenditures by Service Area



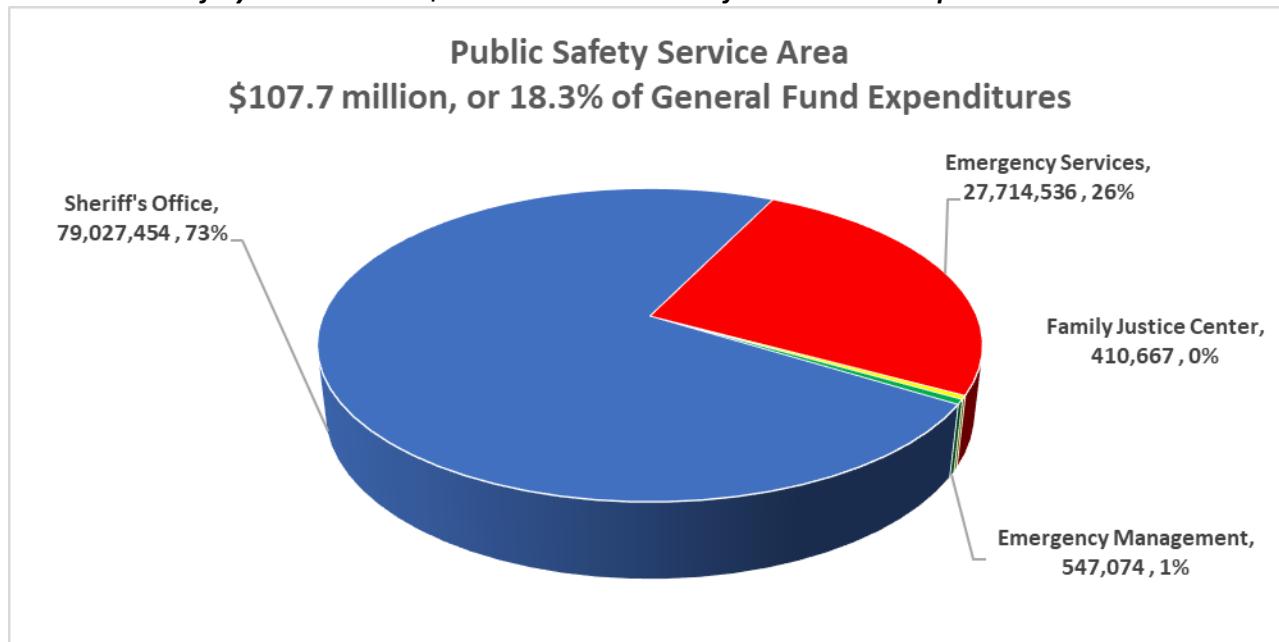
Public Safety Service Area

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 Emergency Management, the Sheriff's Office, Emergency Services, and the Family Justice Center. The Recommended budget for this service area is 18.3% of the General Fund budget or \$107,699,731. The Sheriff's Office and Emergency Services account for the majority of expenses and revenues in the Public Safety Service Area.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 13 - Public Safety Service Area - \$107.7 million – 18.3% of General Fund Expenditures



Sheriff's Office

- The Sheriff's Office makes up 73.4% of the Service Area. The Fiscal Year 2025-2026 Recommended Budget for the Sheriff's Office reflects a \$3,627,562 increase in net County dollars compared to the Fiscal Year 2024-2025 Adopted Budget.
- A significant increase in the Fiscal Year 2025-2026 Recommended Budget for the Sheriff's Office relates to Purchased Services, driven by their contract with Axon, which is increasing 34.7% for tasers, body-worn cameras, Live 911, License Plate recognition.
- To more accurately track the cost of one of Sheriff Kimbrough's priorities, the Real Time Intelligence Center has been moved into its own cost center. The Real Time Intelligence Center is a centralized technology center that uses multiple software programs to provide deputies with comprehensive intelligence and more effectively deploy resources.
- The Sheriff's Office submitted several enhancement requests, which can be found in the appendices. The expansion requests included several positions. Priorities include additional positions for courthouse security, a new training officer position, four new deputies for Patrol, six new drones, an increase in the Detention Special Response Team supplement, a new Animal Services Deputy, three additional detention officers, enhancements to the Real Time Intelligence Center, and in-car radios for Animal Care Officers. The Fiscal Year 2025-2026 Recommended Budget includes three positions for courthouse staffing.

Emergency Services

- The Emergency Services department consists of Fire, 911 Communications, Interagency Communications, Emergency Medical Services, and Medical Examiner and makes up 26.6% of the Service Area.
- The Fiscal Year 2025-2026 Recommended Budget for Emergency Services reflects a \$2,469,264 decrease in net County dollars. The decrease in net County dollars is driven by increased revenue, primarily related to Emergency Medical Services as well as capital expenditures budgeted in the Fiscal Year 2024-2025 Adopted Budget that are not in the Fiscal Year 2025-2026 Recommended Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Overall, expenditures are decreasing \$134,941 from the Fiscal Year 2024-2025 Recommended Budget, again due to the reduction in Capital.
- Emergency Services requested several enhancements including 16 Advanced EMT positions, three new ambulances, a Public Safety Data Analyst position, one Fire Engineer position, three Firefighter positions, three Fire Captain positions, four Property Specialist positions, one Assistant Chief of Communications position, one Communications Officer position, one Radio Systems Technician position, one Radio Subscriber Technician position, a reclass of a part-time Computer Assisted Dispatch (CAD) Systems Administrator position to full-time, and several pieces of equipment. The Fiscal Year 2025-2026 Recommended Budget includes one Fire Captain, one Fire Engineer, and the reclass of the CAD Systems Administrator position.
- Fiscal Year 2025-2026 marks the third year of facilitating Winston-Salem Fire Department dispatch and call taking in 911 Communications. Eight Full-Time Telecommunicators were included in the Fiscal Year 2022-2023 Adopted Budget with the full cost funded by the City of Winston-Salem in Fiscal Year 2023 and the County taking on more of the cost each year over the next four years. As such, the City of Winston-Salem is paying for 40% of these positions in Fiscal Year 2025-2026.

Bridges to Hope Family Justice Center

- The Bridges to Hope Family Justice Center Fiscal Year 2025-2026 Recommended net County dollars are increasing \$10,250 based on an increase of \$10,574 in Personal Services with a decrease of \$324 in Operating.

Emergency Management

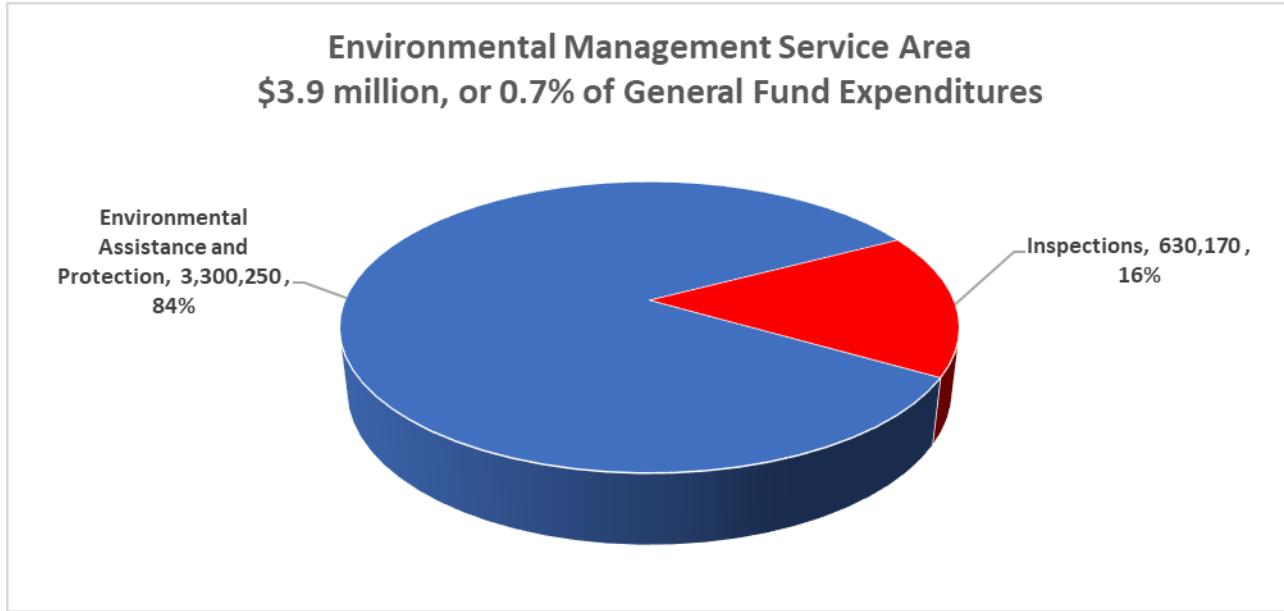
- Emergency Management is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split.

Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection (EAP) and the City/County Inspections division of City/County Planning and Community Development. This service area makes up \$3,930,420, or 0.7% of the Fiscal Year 2025-2026 Recommended Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 14 - Environmental Management Service Area - \$3.6 million - 0.6% of General Fund Expenditures



Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area at 84.0%. Net County dollars are increasing \$280,275, or 1.3%.
- The main cost drivers of the Budget are in Personal Services and Purchased Services. Personal Services is increasing \$232,692, or 9.2% driven by performance increases and increases in health insurance and retirement. In Purchased Services, the contract with Waste Management is increasing five percent.

Inspections

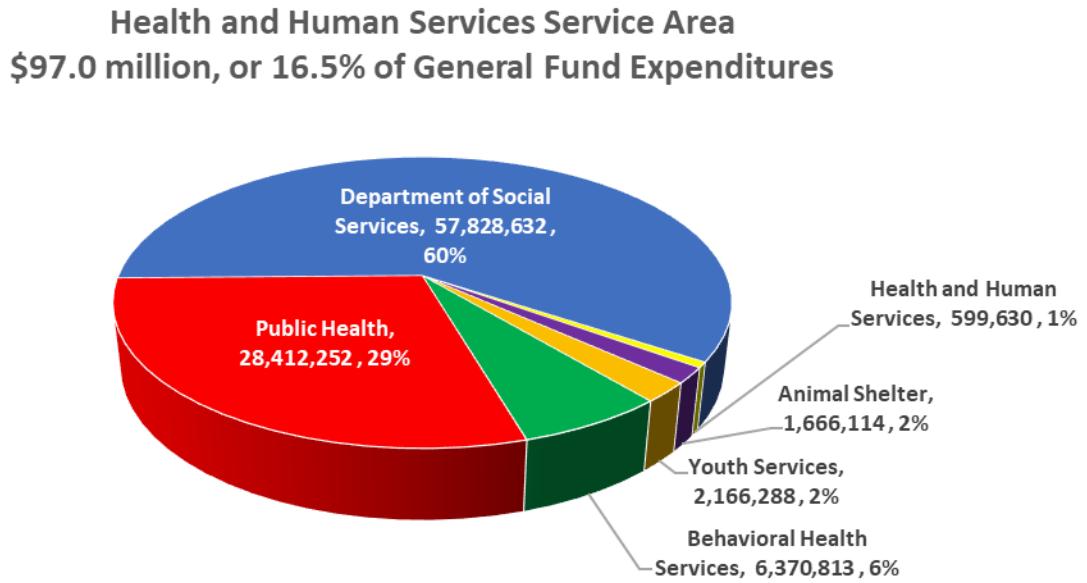
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.

Health and Human Services Service Area

The Health and Human Services Service Area consists of Animal Shelter, Youth Services, Health and Human Services, the Department of Social Services, Public Health and Behavioral Health Services. The service area makes up 16.5%, or \$97,043,729 of the Fiscal Year 2025-2026 Recommended Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 15 - Health and Human Services Area - \$97.0 million – 16.5% of General Fund Expenditures



Animal Shelter

- In prior years, the Animal Shelter was shown in the Public Safety service area and also incorporated into the Sheriff's Office budget. With the decision by the Humane Society to terminate their agreement with the County in 2023 and the Sheriff's Office maintaining Animal Control responsibilities, the shelter operations shifted to Health and Human Services. The Animal Shelter's net County dollars are increasing \$223,078, driven by an expenditure increase of \$213,078 and reduced revenue of \$10,000.
- Three new Health and Wellness Technician positions are included in the Fiscal Year 2025-2026 Recommended Budget at a cost of \$130,773.

Youth Services

- Youth Services makes up 2.2% of the Health and Human Services Service Area. Expenditures reflected in Youth Services are for payments to the Department of Public Safety for housing Forsyth County juveniles at youth detention facilities outside the County and for pass-through funds for the Juvenile Crime Prevention Council (JCPC).

Health and Human Services

- Health and Human Services has consisted of five positions – two of which were in Public Health and three of which were in the Department of Social Services until Fiscal Year 2024-2025. The Fiscal Year 2025-2026 Recommended Budget shifts two additional positions from Public Health to Health and Human Services. With this addition of two new positions, expenditures are increasing \$113,374, but there is a corresponding decrease for these positions in Public Health.

Social Services

- The Department of Social Services (DSS) Fiscal Year 2025-2026 Recommended Budget reflects a net County dollar increase of \$2,429,361 over the Fiscal Year 2024-2025 Adopted Budget. This year-over-year increase is based on expenditure increases of \$351,086, but more significantly, a decrease in revenue of \$2,078,275

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

for the Energy Assistance Programs that will be administered directly by the State rather than passed through the County.

- Another impact to the County related to the Department of Social Services is a decrease in the federal share of Medicaid. Instead of receiving a 75% reimbursement for Medicaid funded costs, the County will receive 69% in Fiscal Year 2025-2026.
- The Department of Social Services requested seven new positions for Fiscal Year 2025-2026 including four positions for the After Hours Unit, two positions for Child Protective Services, and one position for Special Assistance In Home. The four positions for the After Hours Unit are included in the Fiscal Year 2025-2026 Recommended Budget.

Public Health

- The Fiscal Year 2025-2026 Recommended Budget for Public Health makes up 28.6% of the Health and Human Services Service Area. For Fiscal Year 2025-2026, net County dollars are decreasing \$666,354 from the Fiscal Year 2024-2025 Adopted Budget. Expenditures are increasing \$700,957 while revenue is increasing even more significantly by \$1,367,311.
- The increase in revenue is Intergovernmental revenue which is derived from Agreement Addenda allocated from the North Carolina Department of Health and Human Services to assist with the operation of various health programs.
- Programmatically, there are significant increases in the Women, Infants, and Children (WIC) program and within Internal Health grant programs.

Behavioral Health Services

- The County has allocated \$4,026,677 for behavioral health services since the merger of CenterPoint Human Services and Cardinal Innovations and has continued at that level after Partners Health Management became the County's Managed Care Organization to manage behavioral health care services. The \$4,026,677 has been used at the discretion of the County to provide various services by contracting with outside agencies as well as funding County-managed programs such as the Stepping Up program and the Mobile Integrated Healthcare Program. Over the years, the spending for behavioral health services has been budgeted slightly higher than \$4,026,677 due to the appropriation of behavioral health fund balance.
- The County is spending well above the \$4,026,677 it has previously budgeted for behavioral health services and has shifted some of these costs directly to departments including the Department of Social Services and the Sheriff's Office.
- While not shown in the General Fund, in addition to the County dollars for behavioral health services, the County anticipates receiving \$37,049,172 during the lifecycle of the Opioid Settlement. These expenditures are captured in a Special Revenue Fund.
- The County is also contracting with several agencies to provide services and a full list of the recommended allocations can be found in the General Fund section of the document.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high-risk patients and frequent emergency service callers who make repeated emergency department visits is funded differently from prior years. For Fiscal Year, 2025-2026, the program will again be funded with the \$12,500,000 the County received from the State in 2022, appropriated in the Pandemic

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

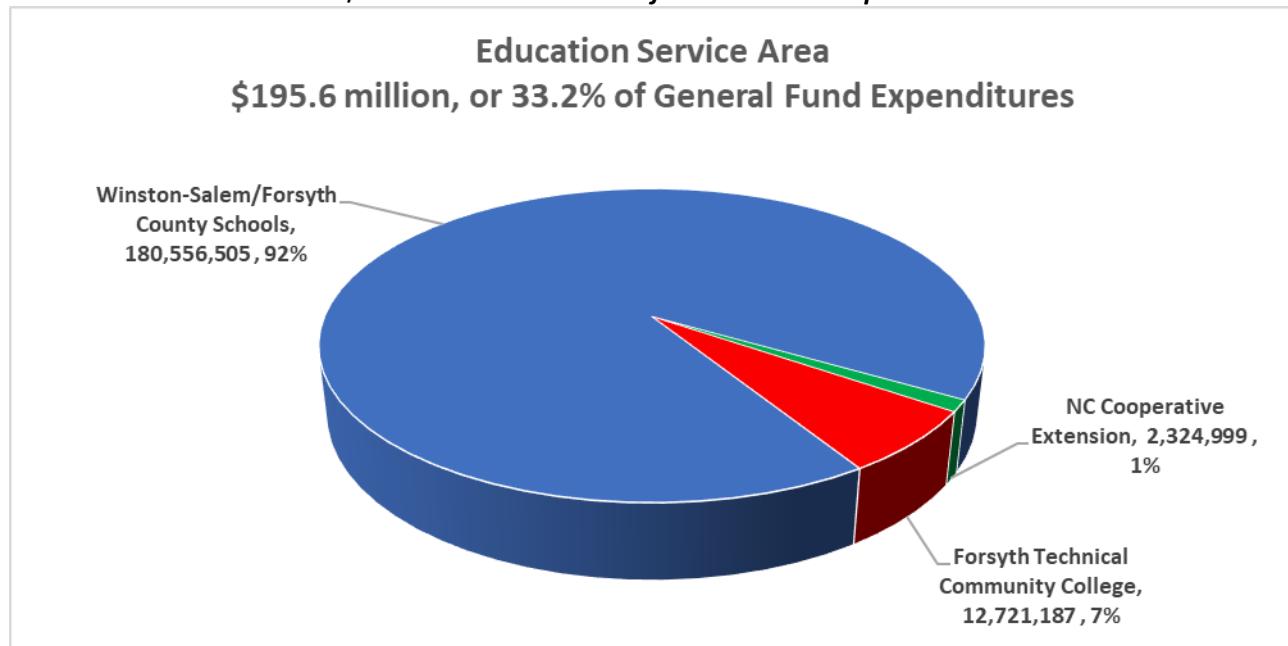
Response Special Revenue Fund. One goal of the program is to improve stability and recovery of high-risk patients, thus minimizing unnecessary use of emergency department and ambulance services. Many patients treated through this program are dealing with mental health issues, so the cost of this program has been approved as an allowable expense from the State.

Education Service Area

The Education Service Area comprises 33.2% or \$195,437,526 of the Fiscal Year 2025-2026 Recommended Budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area but the most significant expenditure within this service area is the local appropriation to the Winston-Salem/Forsyth County Schools.

Chart 16 demonstrates how funding in the education service area is allocated across these three organizations.

Chart 16 - Education Service Area = \$195.6 million or 33.2% of General Fund Expenditures



NC Cooperative Extension

- North Carolina Cooperative Extension includes the extension programs and soil and water conservation programs.
- *Chart 16* illustrates that North Carolina Cooperative Extension continues to account for a very small portion (1.2%) of the total appropriation for the Education Service Area for Fiscal Year 2025-2026.
- The Fiscal Year 2025-2026 Recommended Budget for NC Cooperative Extension reflects a net County dollar increase of 13.4% or \$147,148 over the Fiscal Year 2024-2025 Adopted Budget. This increase is based on increased expenditures, largely due to Personal Services increases as well as the need to replace a truck for the North Carolina Forest Service.

Forsyth Technical Community College

- Forsyth Technical Community College (FTCC) represents 6.5% of the Service Area. Net County dollars are increasing \$569,497, or 4.7% in the Fiscal Year 2025-2026 Recommended Budget when compared to the

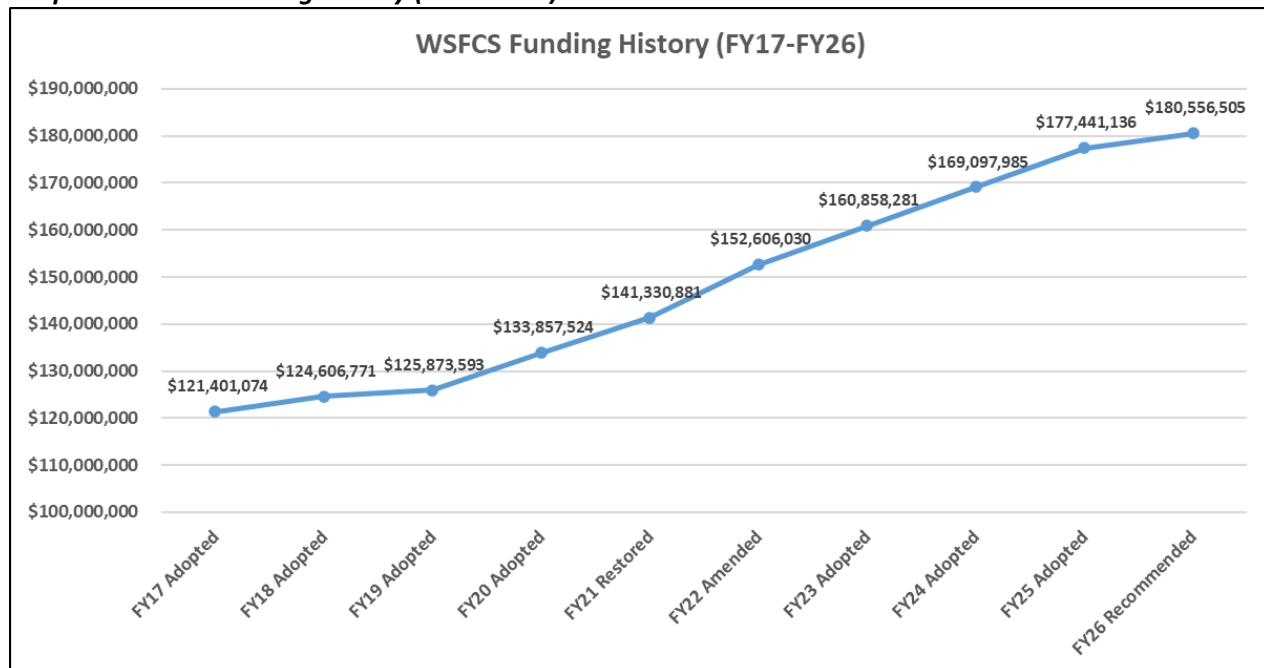
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Fiscal Year 2024-2025 Adopted Budget. The Fiscal Year 2024-2025 budget was amended to account for salary increases for the 50 County-funded positions that were approved by the North Carolina Community College State Board. Compared to the Fiscal Year 2024-2025 Amended Budget, the recommended budget is increasing \$182,040, or 1.5%.

Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School (WSFCS) System makes up 92.3% of the Service Area. The Fiscal Year 2025-2026 Recommended Budget is \$180,556,505, an increase of \$3,115,369, or 1.7% over the Fiscal Year 2024-2025 Adopted Budget. This allocation was determined using a new funding formula that adjusts funding for WSFCS based on growth in the property tax base. Because Fiscal Year 2025-2026 is a revaluation year, the average growth percentage of 2.51% that is part of the revenue-neutral tax rate calculation was used to determine their funding.
- As a reminder, the Fiscal Year 2024-2025 Adopted Budget included funding for WSFCS that was one-time funding including \$1,706,805 for bus radios and \$2,071,000 a computer refresh. These one-time costs totaling \$3,777,805 were not backed out of the funding formula so the increase is actually more significant.
- Graph 1 illustrates the history of funding for WSFCS over the past ten years.

Graph1 – WSFCS Funding History (FY17-FY26)



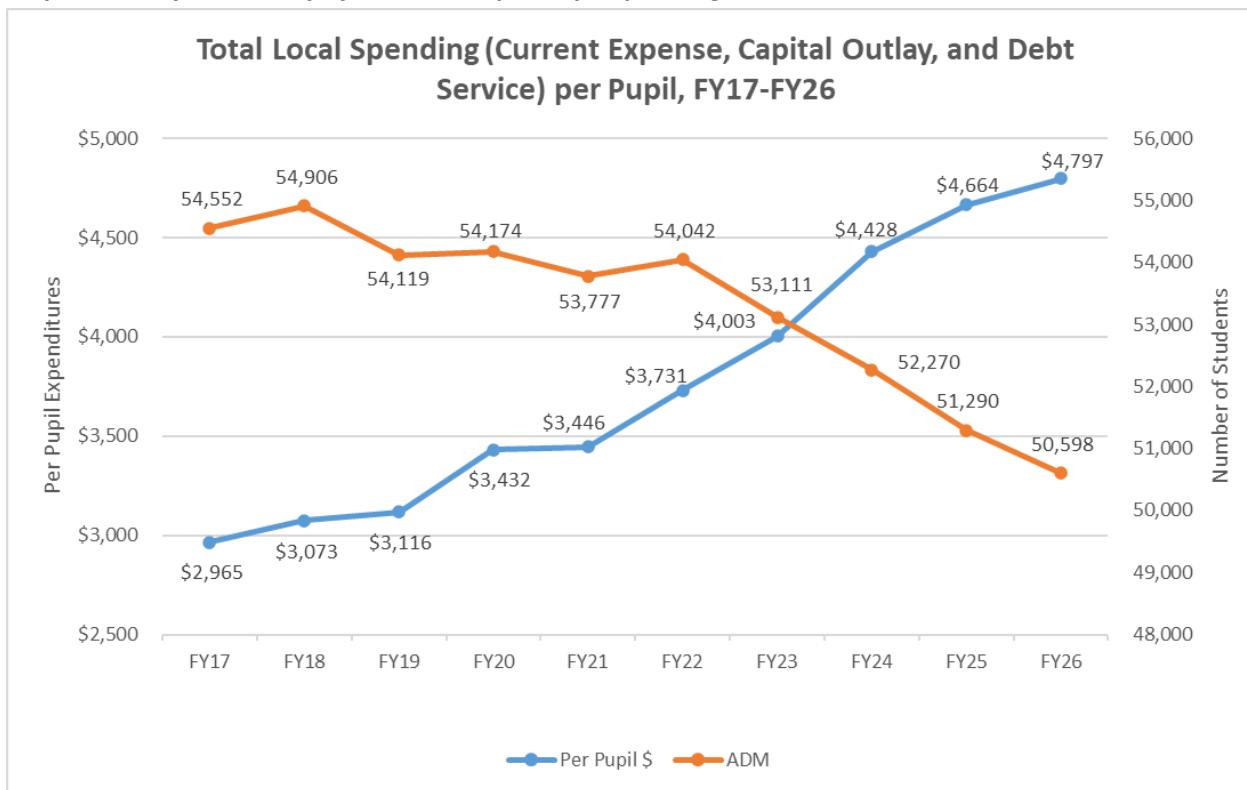
- The actual General Fund expenditures for WSFCS are greater than the \$180.4 million shown in *Chart 16*. In Debt Service, approximately \$62.12 million of the budget for Debt Service is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System and this can be found in the Program Summary in the General Fund section of the budget document.
- As mentioned earlier in the Overview of Changes, in March 2020, Forsyth County voters approved a referendum authorizing the Board of Commissioners to levy an additional sales tax – Article 46 – which is a one-quarter cent sales tax. The Board of Commissioners has dedicated 100% of the proceeds from this sales

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tax to the Winston-Salem/Forsyth County Schools for teacher supplements. It is projected that this sales tax will generate \$19,575,903 in Fiscal Year 2025-2026.

- Additionally, in FY11, Forsyth County Commissioners approved the creation of a Schools Capital Maintenance Capital Projects Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the capital projects ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual projects ordinance are 2/3rds bonds (issued every other year) and an annual appropriation from the General Fund. For Fiscal Year 2025-2026, \$1,735,000 of the Schools appropriation will be transferred to the WSFCS Capital Maintenance Capital Projects Ordinance to continue this arrangement.
- Per Pupil Spending is used most often when discussing school funding. The Fiscal Year 2025-2026 Recommended Budget increases per pupil spending to \$4,793 per pupil (based on a projected average daily membership of 50,598 (non-Charter School) students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service. *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

Graph 2 - Ten-year History of Total Local per Pupil Spending

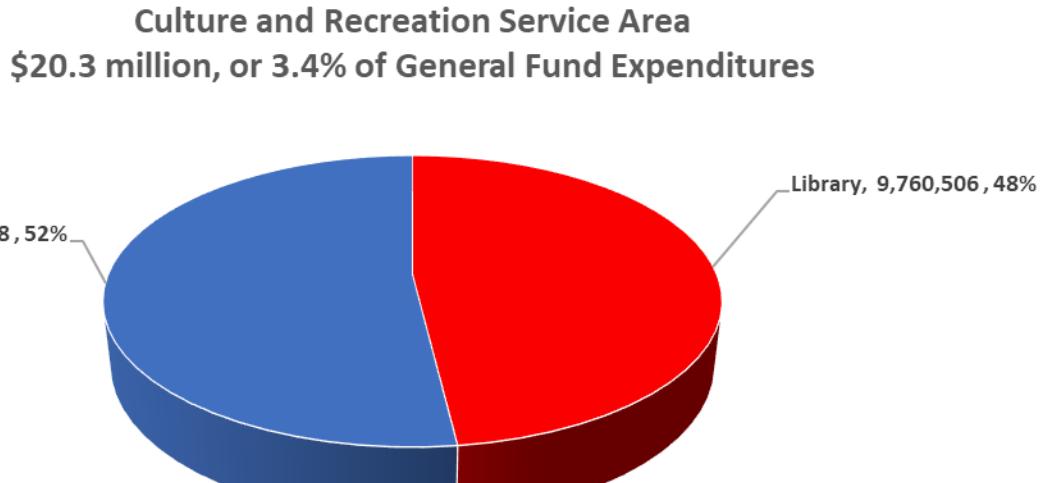


Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$20,150,944, or 3.5% of the Fiscal Year 2025-2026 Recommended Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 17 - Culture & Recreation Service Area - \$20.3 million - 3.4% of General Fund Expenditures



Library

- The Library makes up 48.1% of the Culture and Recreation Service Area. The Fiscal Year 2025-2026 Recommended Budget for the Library reflects a net County decrease of \$142,843, driven by decreases in most operating expenditure categories.

Parks

- The Parks Department makes up 51.9% of the Culture and Recreation Service Area in the Fiscal Year 2025-2026 Recommended Budget and reflects a \$42,984 net County dollar decrease from the Fiscal Year 2024-2025 Adopted Budget.
- The driver of the net County dollar decrease is significant revenue growth across all revenue streams for the department (Intergovernmental, Charges for Services, and Other Revenues). Intergovernmental revenue is increasing based on costs in Triad Park which are shared with Guilford County.
- The County strives to operate commercial aspects of Tanglewood Park as an Enterprise activity where revenues offset expenditures, much like a business. The goal each year is for the County dollars for Tanglewood Park to be below \$1,500,000. The chart on the following page demonstrates the enterprise activities at Tanglewood Park, as well as the maintenance cost and the 'subsidy' for Fiscal Year 2025-2026 is below the target of \$1,500,000.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 18 – Tanglewood Park Enterprise Activities

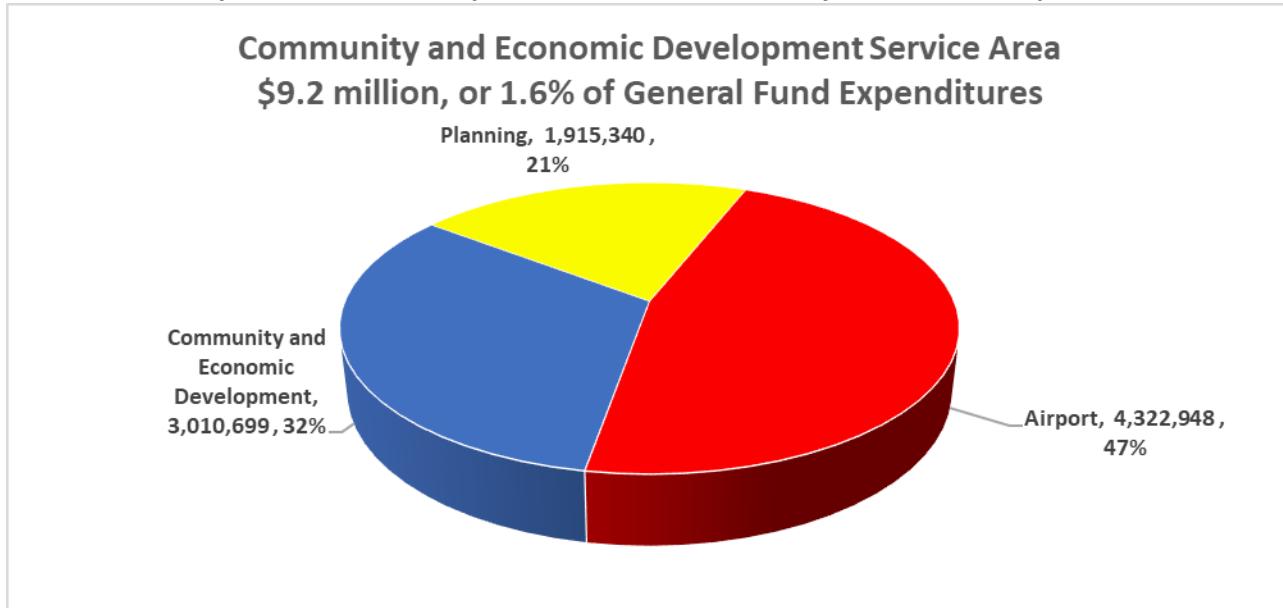
Golf		FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Estimate	FY26 Request	FY26 Recommend
Operations	Expenditures	\$ 1,999,390	\$ 2,127,840	\$ 2,240,981	\$ 2,236,603	\$ 2,609,235	\$ 2,298,635
	Revenues	\$ 2,290,701	\$ 2,688,328	\$ 2,705,750	\$ 2,728,787	\$ 2,906,000	\$ 2,906,000
	Net	\$ 291,311	\$ 560,488	\$ 464,769	\$ 492,184	\$ 296,765	\$ 607,365
Overhead	Expenditures	\$ 118,182	\$ 114,655	\$ 125,230	\$ 129,913	\$ 131,015	\$ 131,015
Golf Total	Expenditures	\$ 2,117,572	\$ 2,242,495	\$ 2,366,211	\$ 2,366,516	\$ 2,740,250	\$ 2,429,650
	Revenues	\$ 2,290,701	\$ 2,688,328	\$ 2,705,750	\$ 2,728,787	\$ 2,906,000	\$ 2,906,000
	Net	\$ 173,129	\$ 445,833	\$ 339,539	\$ 362,271	\$ 165,750	\$ 476,350
Accommodations		FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Estimate	FY26 Request	FY26 Recommend
Operations	Expenditures	\$ 22,277	\$ 13,471	\$ 28,500	\$ 11,247	\$ 27,000	\$ 27,000
	Revenues	\$ 40,063	\$ 16,974	\$ 44,700	\$ 20,185	\$ 27,000	\$ 27,000
	Net	\$ 17,786	\$ 3,503	\$ 16,200	\$ 8,938	\$ -	\$ -
Campground	Expenditures	\$ 125,652	\$ 159,205	\$ 186,005	\$ 179,025	\$ 172,797	\$ 172,797
	Revenues	\$ 374,686	\$ 407,992	\$ 408,000	\$ 410,000	\$ 425,000	\$ 425,000
	Net	\$ 249,034	\$ 248,787	\$ 221,995	\$ 230,975	\$ 252,203	\$ 252,203
Accom Overhead		\$ 33,220	\$ 22,725	\$ 26,873	\$ 26,508	\$ 28,773	\$ 28,773
Total	Expenditures	\$ 181,149	\$ 195,401	\$ 241,378	\$ 216,780	\$ 228,570	\$ 228,570
	Revenues	\$ 414,749	\$ 424,966	\$ 452,700	\$ 430,185	\$ 452,000	\$ 452,000
	Net	\$ 233,600	\$ 229,565	\$ 211,322	\$ 213,405	\$ 223,430	\$ 223,430
Special Events		FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Estimate	FY26 Request	FY26 Recommend
Festival of Lights	Expenditures	\$ 639,240	\$ 699,645	\$ 744,488	\$ 713,058	\$ 767,952	\$ 727,952
	Revenues	\$ 1,221,983	\$ 1,249,373	\$ 1,273,800	\$ 999,432	\$ 1,232,050	\$ 1,232,050
	Net	\$ 582,743	\$ 549,728	\$ 529,312	\$ 286,374	\$ 464,098	\$ 504,098
Special Events	Expenditures	\$ 178,512	\$ 197,269	\$ 224,792	\$ 218,519	\$ 221,177	\$ 221,177
	Revenues	\$ 261,189	\$ 258,230	\$ 250,825	\$ 245,748	\$ 276,850	\$ 276,850
	Net	\$ 82,677	\$ 60,961	\$ 26,033	\$ 27,229	\$ 55,673	\$ 55,673
Pool	Expenditures	\$ 340,277	\$ 417,555	\$ 490,563	\$ 533,473	\$ 519,177	\$ 517,177
	Revenues	\$ 335,018	\$ 563,813	\$ 488,800	\$ 531,090	\$ 537,800	\$ 537,800
	Net	\$ (5,259)	\$ 146,258	\$ (1,763)	\$ (2,383)	\$ 18,623	\$ 20,623
Tennis	Expenditures	\$ 32,915	\$ 24,284	\$ 33,000	\$ 25,061	\$ 67,500	\$ 27,500
	Revenues	\$ 11,309	\$ 13,091	\$ 12,650	\$ 13,016	\$ 14,830	\$ 14,830
	Net	\$ (21,606)	\$ (11,193)	\$ (20,350)	\$ (12,045)	\$ (52,670)	\$ (12,670)
Seasonal Overhead		\$ 104,098	\$ 110,831	\$ 111,467	\$ 38,539	\$ 105,454	\$ 105,454
Total	Expenditures	\$ 1,295,043	\$ 1,449,584	\$ 1,604,310	\$ 1,528,650	\$ 1,681,260	\$ 1,599,260
	Revenues	\$ 1,829,499	\$ 2,084,507	\$ 2,026,075	\$ 1,789,286	\$ 2,061,530	\$ 2,061,530
	Net	\$ 534,456	\$ 634,923	\$ 421,765	\$ 260,636	\$ 380,270	\$ 462,270
Maintenance		FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Estimate	FY26 Request	FY26 Recommend
Operations	Expenditures	\$ 2,030,720	\$ 2,298,871	\$ 2,515,203	\$ 2,319,298	\$ 2,961,879	\$ 2,570,479
	Revenues	\$ 213,369	\$ 240,187	\$ 220,890	\$ 230,964	\$ 238,442	\$ 238,442
	Net	\$ (1,817,350)	\$ (2,058,684)	\$ (2,294,313)	\$ (2,088,334)	\$ (2,723,437)	\$ (2,332,037)
Totals		FY23 Actual	FY24 Actual	FY25 Adopted	FY25 Estimate	FY26 Request	FY26 Recommend
Tanglewood Total	Expenditures	\$ 5,624,483	\$ 6,186,351	\$ 6,727,102	\$ 6,431,244	\$ 7,611,959	\$ 6,827,959
	Revenues	\$ 4,748,319	\$ 5,437,988	\$ 5,405,415	\$ 5,179,222	\$ 5,657,972	\$ 5,657,972
	Net	\$ (876,165)	\$ (748,363)	\$ (1,321,687)	\$ (1,252,022)	\$ (1,953,987)	\$ (1,169,987)

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Community & Economic Development Service Area

The Community & Economic Development Service Area consists of Community and Economic Development, Planning, and Smith Reynolds Airport. This service area makes up \$9,248,987 or 1.6% of General Fund expenditures in the Fiscal Year 2025-2026 Recommended Budget.

Chart 19 - Community & Economic Development - \$9.2 million – 1.6% of General Fund Expenditures



Community and Economic Development

- Community and Economic Development makes up 32.6% of this Service Area. The Fiscal Year 2025-2026 Recommended Budget for Community and Economic Development reflects a net County dollar decrease of \$541,327.
- The decrease in net County dollars is largely related to economic development incentive payments no longer necessary for the Fiscal Year 2025-2026 Recommended Budget.
- The department continues to administer the Rural Operating Assistance Program for Employment and Transportation Assistance Program, as well as for the Elderly and Disabled Transportation Assistance Program.

Planning & Community Development

- There is an increase of \$14,780 or 0.8% in expenditures for Planning in the Fiscal Year 2025-2026 Recommended Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

Airport

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

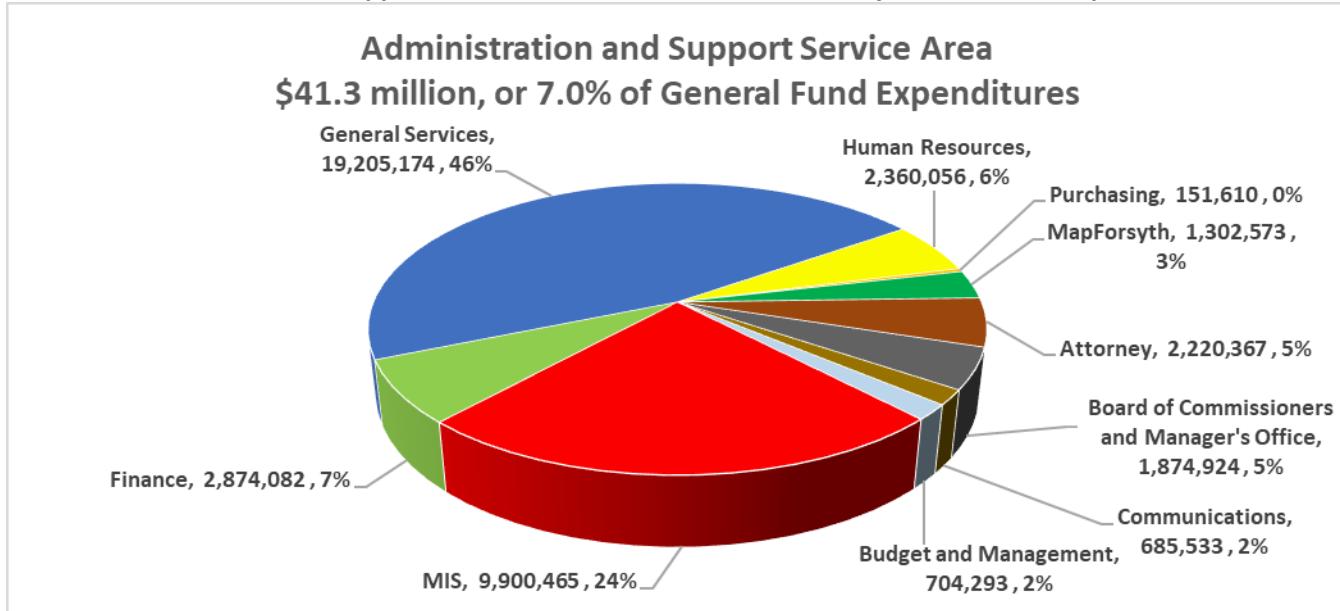
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Revenue for Smith Reynolds Airport includes lease income, space rental, reimbursements for utilities, and commissions and is projected to be \$3,788,880 for Fiscal Year 2025-2026.
- The Federal Aviation Administration prohibits the use of airport revenue for purposes other than an airport's capital or operating costs, so expenditures are budgeted at \$3,788,880 as well, although this includes a Budget Reserve of \$211,692 to account for expenditures budgeted lower than projected revenue.
- Debt Service for the Airport totals \$1,179,331 in Fiscal Year 2025-2026.

Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: Budget & Management, Management Information Services (MIS), Finance, General Services, Human Resources, Purchasing, MapForsyth, County Attorney, County Manager & Commissioners, and Communications. This service area comprises \$41,267,991 or 7.0% of the Fiscal Year 2025-2026 Recommended Budget.

Chart 20 - Administration & Support Service Area - \$41.3 million – 7.0% of General Fund Expenditures



Budget and Management

- Budget and Management makes up 1.7% of the Administration and Support Service Area. The Fiscal Year 2025-2026 Recommended Budget for the Budget and Management Office reflects a net County dollar increase of \$33,952 or 5.1% over the Fiscal Year 2024-2025 Adopted Budget. Expenses are increasing only in Personal Services.

Management Information Systems (MIS)

- The MIS Fiscal Year 2025-2026 Recommended Budget reflects a net County dollar increase of \$611,600 or 6.6% over the Fiscal Year 2024-2025 Adopted Budget. MIS accounts for 24.0% of this service area.
- The increase in net County dollars is driven by an increase in Purchased Services driven by the Microsoft Enterprise Agreement.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Finance

- Finance makes up 7.0% of the Administration and Support Service Area. The Fiscal Year 2025-2026 Recommended Budget for the Finance department reflects a net County dollar increase of \$300,643 over the Fiscal Year 2024-2025 Adopted Budget.
- Personal Services are driving the increase by \$312,634 due to several position reclassifications in Fiscal Year 2024-2025 as well as the American Rescue Plan Administrator position being fully funded in the General Fund in Fiscal Year 2025-2026.

General Services

- The Fiscal Year 2025-2026 Recommended Budget for General Services reflects a net County dollar increase of \$632,338 over the Fiscal Year 2024-2025 Adopted Budget.
- The drivers of the increased cost is due to contract and supply costs increasing for County facilities and a consolidation of solid waste services which reduced costs in several departments as General Services will now manage this service.

Human Resources

- Human Resources makes up 5.7% of the Administration and Support Service Area and reflects a \$141,995 increase over the Fiscal Year 2024-2025 Adopted Budget driven primarily by a \$112,036 increase in Personal Services and increases in Other Contractual Services for background checks.

Purchasing

- Purchasing is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement where the County pays a portion of this department's costs based on a percentage of work completed by the Purchasing Department compared to the amount of work performed for the City of Winston-Salem.
- Expenditures are increasing by \$23,470 in Fiscal Year 2025-2026 due to an increase in the percentage of bidding spend and the number of purchase order and line items for the County.

MapForsyth

- MapForsyth is a joint City/County department administered by the County through the City/County Cooperative Financing Agreement. The City reimburses the County 35.5% of the department's total costs, except for three positions funded solely by the County.
- The net County dollar change in the Fiscal Year 2025-2026 Recommended Budget is a decrease of \$21,738. This is driven by expenditure increases of \$32,606, offset by a revenue increase of \$54,344.

Attorney

- The net County dollar impact for Fiscal Year 2025-2026 for the Attorney's Office is an increase of \$72,828, or 3.4%, driven by a \$90,225 increase in Personal Services with cuts in operating to offset this increase.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

County Commissioners/Manager

- The Fiscal Year 2025-2026 Recommended Budget reflects a net County dollar increase of \$146,271 over the Fiscal Year 2024-2025 Adopted Budget. The drivers of this increase can be found in Personal Services as well as increases in costs for advertising and the agenda management system.

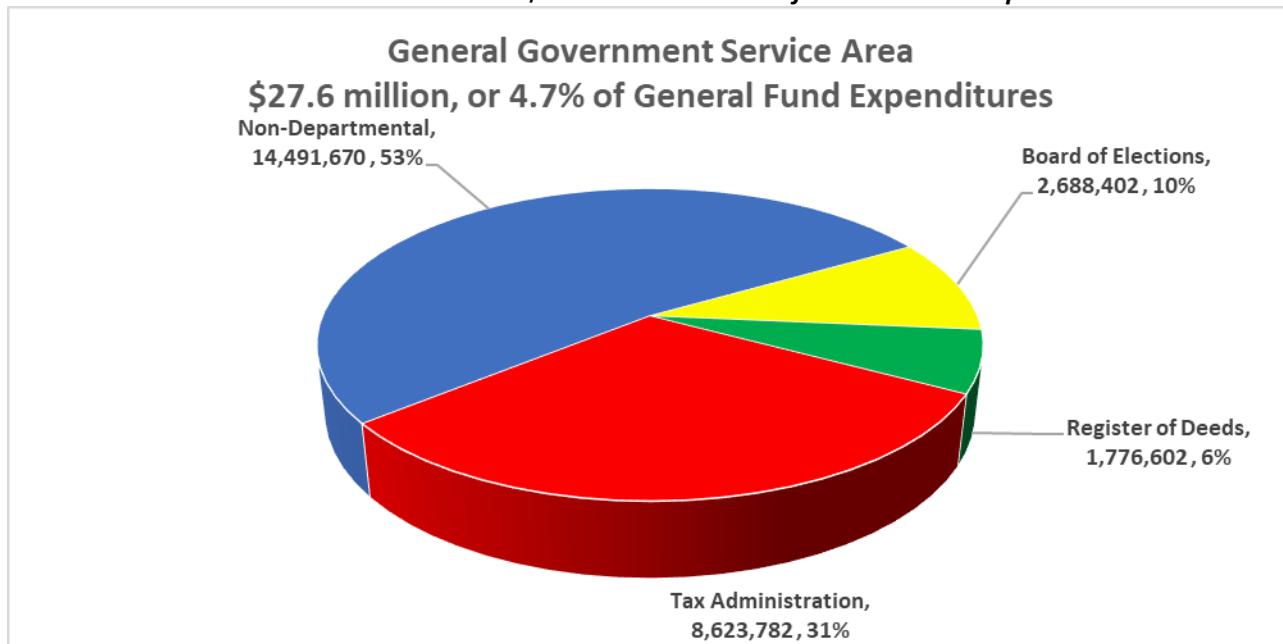
Communications

- Net County dollars for Communications are increasing \$78,052 in the Fiscal Year 2025-2026 Recommended Budget. There are no revenues in this department, so the decrease is due to lower expenditures.
- The increase is in Personal Services and Purchased Services due to the planned community survey update with ETC Institute to be completed next year with an additional cost for focus group enhancements.

General Government Service Area

The General Government Service Area includes the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$27,580,456, or 4.7% of the Fiscal Year 2025-2026 Recommended Budget.

Chart 21 - General Government Service Area - \$27.4 million – 4.7% of General Fund Expenditures



Board of Elections

- The Board of Elections makes up 9.7% of the General Government Service Area. Net County dollars are decreasing \$282,577 from the Fiscal Year 2024-2025 Adopted Budget, driven by an increase in revenue.
- There will be three elections in Fiscal Year 2025-2026 including the 2025 Municipal Primary, the 2025 Municipal General Election, and the 2026 County-Wide Primary. For the Municipal Primary and Municipal General Election, election costs will be reimbursed to the County by the municipalities.
- Purchased Services is increasing \$185,374 over the Fiscal Year 2024-2025 Adopted Budget driven by an increase in Contract Printing of \$144,750 and an increase in Other Contractual Services, which is increasing

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

\$39,783 based on a 15% increase for production and mailing of voter cards and registrations and list maintenance.

Register of Deeds

- The Fiscal Year 2025-2026 Recommended Budget for the Register of Deeds office is a net County dollar increase of \$42,968 over the Fiscal Year 2024-2025 Adopted Budget. This increase is based on expenditure increases – primarily in Personal Services – with revenue remaining flat.

Tax Administration

- For the Fiscal Year 2025-2026 Recommended Budget, net County dollars are decreasing \$418,078, driven by a slight decrease in expenditures and a significant increase in revenue.
- The significant increase in revenue comes from the In-Rem foreclosure program which is generating higher revenue than anticipated.

Non-Departmental

- This is an organizational unit set up to account for county-wide expenses and revenue not related to any particular department. In addition, most transfers out of the General Fund are captured in Non-Departmental as well.
- Also included in Non-Departmental are costs associated with county-wide performance adjustments, unemployment costs, Retiree Hospitalization costs, funds for scrap tire and solid waste collection (offset with revenue), Claims, and Contingency funds.

Community Grants

Community Grants consists of funding to various community agencies by the County. Requests for funding from outside agencies totaled \$7,635,767. The Fiscal Year 2025-2026 Recommended Budget does not include funding for Community Grants due to the significant needs of the County.

While funding for Community Grants in the form of what was called “Special Appropriations” is not included in the Fiscal Year 2025-2026 Recommended Budget, the County is continuing to provide funds to many organizations through its contracts for services for programs in Behavioral Health Services, the Juvenile Crime Prevention Council, and the Home and Community Care Block Grant.

Summary

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 22 - Top Ten Net County Dollar Increases

Top Ten County Dollar Increases		FY25 to FY26	
<u>Department</u>		\$ Change	% Change
Sheriff		3,627,562	5.7%
Winston-Salem/Forsyth County Schools		3,115,369	1.7%
Social Services		2,429,361	9.6%
General Services		632,338	3.6%
Management Information Services		611,600	6.6%
Forsyth Technical Community College		569,497	4.7%
Finance		300,643	13.9%
Environmental Assistance and Protection		280,275	13.9%
Animal Shelter		223,078	16.1%
NC Cooperative Extension Service		147,148	13.4%

From the chart above, these increases reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live. And again, while the increase for Winston-Salem/Forsyth County Schools is shown as \$3,115,369, this is significantly more than what was provided in Fiscal Year 2024-2025 based on the non-recurring funding that was incorporated into the Fiscal Year 2025-2026 recommendation.

Chart 23 -Net County Dollar Decreases

County Dollar Decreases		FY25 to FY26	
<u>Department</u>		\$ Change	% Change
Parks		(42,984)	-1.1%
Library		(142,843)	-1.5%
Board of Elections		(282,577)	-10.5%
Tax Administration		(418,078)	-5.9%
Community and Economic Development		(541,327)	-17.4%
Public Health		(666,354)	-4.2%
Community Grants		(2,217,250)	-100.0%
Emergency Services		(2,469,264)	-21.9%
Debt		(2,526,707)	-10.6%
Non-Departmental		(3,350,313)	0.8%

As reflected in many of the charts and throughout this overview, the Fiscal Year 2025-2026 Recommended Budget was developed carefully with an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff should be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The Fiscal Year 2025-2026 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

	<u>FY 2026 Projection</u>	<u>FY 2027 Projection</u>	<u>FY 2028 Projection</u>
Expenditures	(revaluation)		
Public Safety	107,699,731	110,661,474	113,704,664
Environmental Management	3,930,420	3,989,376	4,049,217
Health and Human Services	97,043,729	99,955,041	102,953,692
Education	195,602,691	202,448,785	209,534,493
Culture and Recreation	20,306,074	20,762,961	21,230,127
Community & Economic Development	9,248,987	9,526,457	9,812,250
Administration and Support	41,267,991	42,506,031	43,781,212
General Government	27,580,456	28,407,870	29,260,106
Debt Service	86,524,326	86,462,250	84,818,397
Community Grants	-	-	-
Total Expenditures	589,204,405	604,720,244	619,144,158
Revenues			
Public Safety	30,373,131	31,132,459	31,910,771
Environmental Management	1,189,101	1,200,992	1,213,002
Health	47,038,943	48,450,111	49,903,615
Social Services	-	-	-
Education	1,080,043	1,085,443	1,090,870
Culture and Recreation	7,035,669	7,176,382	7,319,910
Community & Economic Development	4,771,948	4,915,106	5,062,560
Administration and Support	1,980,847	2,020,464	2,060,873
General Government	429,488,906	440,169,503	449,954,860
Debt Service	66,245,817	68,569,783	70,627,697
Total Revenues	589,204,405	604,720,244	619,144,158
Primary County Dollars			
Current Year Property Taxes	353,917,248	360,929,037	368,147,618
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,525,000	1,550,000	1,575,000
Sales Taxes	110,231,990	111,885,470	113,563,752
Earnings on Investments	5,251,500	3,000,000	3,000,000
Fund Balance Appropriated (Debt Leveling)	8,764,569	5,000,000	5,000,000
Total Primary County Dollars	481,740,307	484,414,507	493,336,370
Debt Information			
Debt Service Payments	87,793,465	84,462,250	82,818,397
Debt Service % of Budget	14.9%	14.0%	13.4%

FUTURE BUDGET PROJECTIONS

GENERAL FUND

	<u>FY 2029</u> <u>Projection</u>	<u>FY 2030</u> <u>Projection</u>	<u>FY 2031</u> <u>Projection</u>
Expenditures	(revaluation)		
Public Safety	116,831,542	120,044,410	123,345,631
Environmental Management	4,109,955	4,171,605	4,234,179
Health and Human Services	106,042,303	109,223,572	112,500,279
Education	216,868,200	224,458,587	232,314,637
Culture and Recreation	21,707,805	22,196,231	22,695,646
Community & Economic Development	10,106,618	10,409,816	10,722,111
Administration and Support	45,094,648	46,447,487	47,840,912
General Government	30,137,909	31,042,046	31,973,308
Debt Service	81,861,239	76,349,428	66,832,742
Community Grants	-	-	-
Total Expenditures	632,760,219	644,343,182	652,459,445
Revenues			
Public Safety	32,708,540	33,526,254	34,364,410
Environmental Management	1,225,132	1,237,383	1,249,757
Health	51,400,723	52,942,745	54,531,027
Social Services	-	-	-
Education	1,096,325	1,101,806	1,107,315
Culture and Recreation	7,466,308	7,615,634	7,767,947
Community & Economic Development	5,214,436	5,370,870	5,531,996
Administration and Support	2,102,091	2,144,132	2,187,015
General Government	458,799,286	465,473,679	468,540,467
Debt Service	72,747,378	74,930,679	77,179,511
Total Revenues	632,760,219	644,343,182	652,459,445
Primary County Dollars			
Current Year Property Taxes	375,510,570	383,020,782	390,681,197
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,600,000	1,625,000	1,650,000
Sales Taxes	115,267,208	116,996,216	118,751,160
Earnings on Investments	3,000,000	3,000,000	3,000,000
Fund Balance Appropriated (Debt Leveling)	5,000,000	5,000,000	5,000,000
Total Primary County Dollars	502,427,779	511,691,998	521,132,357
Debt Information			
Debt Service Payments	79,861,239	74,349,428	64,832,742
Debt Service % of Budget	12.6%	11.5%	9.9%

EXPENDITURES

General Assumptions

For FY26 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY26, an average of 4.37% for performance adjustments is included in the recommended budget. Employee health insurance is budgeted in all departments. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 14.1% while the retirement contribution rate for Law Enforcement employees increases to 15.1%. For FY26 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 3% 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 FY26.

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

Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Sheriff

Based on General Assumptions at the beginning of this section.

FY26 & Beyond The Sheriff's Office's challenge with recruitment and retention in the Law Enforcement Detention Center have improved as a result of the efforts made to address compensation issues as well as structural changes as well. That being said, the situation will continue to be monitored.

The Sheriff's Office submitted several requests to enhance service and these are discussed in the appendices. Additional positions for Rural Hall and Clemmons are included in FY26, offset partially by revenue from the municipalities.

Emergency Services

FY26 & Beyond Emergency Services continues to work toward reducing Unit Hour Utilization and has requested additional positions and equipment to enhance service with EMS, Fire, and 911 dispatch. The FY26 Recommended Budget provides funding to maintain current service levels.

Based on General Assumptions at the beginning of this section.

Assumptions for Health Service Area

Behavioral Health

FY26 & Beyond The FY26 Recommended Budget allocates funds based on the annual funding allocation of \$4,026,677 the County has budgeted in prior years. In addition, funds from the State are being used to offset the Mobile Integrated Health program and the Opioid Settlement Fund has identified several strategies to improve outcomes related to Substance Use.

EXPENDITURES

Public Health

**FY26 &
Beyond**

The Department of Public Health's Intergovernmental revenue is increasing in FY26. Efforts are being made to continue to track programs funded by outside revenue so that costs may be reduced in the future should the funding be reduced or eliminated.

Assumptions for Social Service Area

Department of Social Services

**FY26 &
Beyond**

DSS continues to provide exceptional service and meeting/exceeding mandated performance requirements and administrative responsibilities with regard to all Social Services programs. Medicaid expansion will continue to be monitored to ensure eligible citizens receive timely service.

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System

FY26

The FY26 Recommended Budget for the Winston-Salem/Forsyth County School System was developed using a revised funding formula focusing on growth in the property tax base. While one-time expenditures from Fiscal Year 2024-2025 such as the bus radios and computer refresh could have been taken out of the base, these costs were included in order to provide more funding to WSFCS. Article 46 revenue is projected to decrease.

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

**FY26 &
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. No new buildings are opening in FY26.

Assumptions for Culture & Recreation Service Area

Parks & Recreation

**FY26 &
Beyond**

A new park is being developed in the Belews Lake area, funded through a combination of an allocation from the State of North Carolina, funding from Pay-Go, and grants. Phase I is complete while work on Phase II will begin in FY26. Once this park is fully open, additional costs will occur.

In addition to Belews Lake, construction of the new Multi-Purpose Agricultural Center began in FY25 with completion of the project anticipated in 2026. There are some costs associated with the Multi-Purpose Agricultural Center in the FY26 Recommended budget.

REVENUES

Assumptions for Public Safety Service Area

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs.

Assumptions for Health Service Area

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

FY26 & 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 FY26 is recommended at 53.2 cents per \$100 valuation, which is higher than the revenue-neutral rate. One penny equivalent for FY26 is \$6,525,023.

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

Sales Taxes – 3.0% growth over FY25 Estimate included in FY26 Recommended Budget. Assumes 1.5% growth due to overall economic activity for FY27 and beyond. Modifications to Local Option Sales Taxes proposed by the State will need to be monitored closely.

Assumptions for General Government Service Area continued

Non-Departmental continued

All Years Fund Balance Appropriated - The amount of fund balance appropriated in FY26 is primarily Restricted Fund Balance related to the Debt Leveling plans. Efforts are being made to increase the overall fund balance of the County to comply with rating agency recommendations for AAA-rated counties.

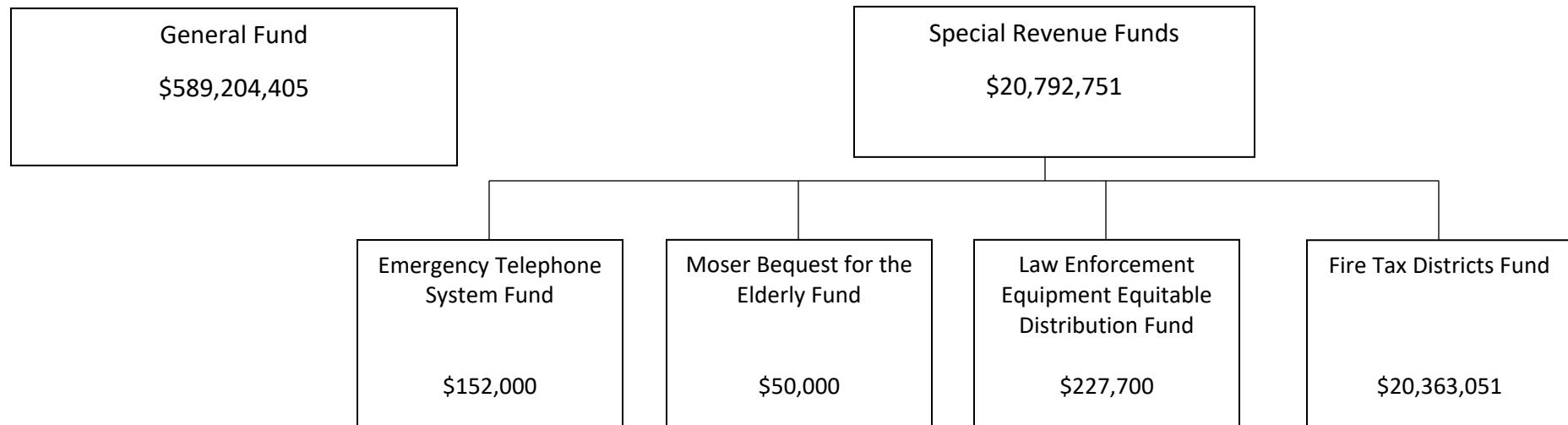
Assumptions for Debt Service

Debt Service

Debt Service revenues include federal tax credits for Qualified School Construction bonds, Lottery Proceeds and and Debt Leveling Plan reserves from Debt Leveling Tax rates set up to level out the education debt from the Fall 2006 referendum for Schools (\$250 million) and

All Years Forsyth Technical Community College (\$25 million) and the Fall 2008 referendum for Educational Facilities Bonds (\$62.5 million), the 2010 Library Bonds, the 2016 Public Improvement bonds for WSFCS, FTCC, and Parks, and Limited Obligation Bonds for construction of the new courthouse facility.

Forsyth County Annually Appropriated Funds



FY26 All Funds - \$609,990,156

- The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
- The Fire Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts, three service districts, and County Overlay District.
- The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff's Department.
- The Emergency Telephone System Fund is used to account for the \$0.65 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
- O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, fund balance related to Debt Leveling is appropriated. The prior practice of appropriating unrestricted fund balance in order to balance the budget is not continued in the Fiscal Year 2025-2026 Recommended Budget.

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	571,467,549	20,037,762	-	500	22,000	591,527,811
Ad Valorem Taxes	349,438,663	16,540,016	-	-	-	365,978,679
Sales Taxes	110,779,468	3,497,746	-	-	-	114,277,214
Other Taxes	1,620,000	-	-	-	-	1,620,000
Licenses & Permits	840,291	-	-	-	-	840,291
Intergovernmental	50,591,354	-	-	-	20,000	50,611,354
Charges for Services	39,730,424	-	-	-	-	39,730,424
Earnings on Investments	5,501,500	-	-	500	2,000	5,504,000
Other Revenues	12,965,849	-	-	-	-	12,965,849
Expenditures	587,154,725	15,977,276	152,000	50,000	227,700	603,561,701
Public Safety	107,671,531	15,977,276	152,000	-	227,700	124,028,507
Environmental Management	3,930,420	-	-	-	-	3,930,420
Health and Humn Services	97,043,729	-	-	50,000	-	97,093,729
Education	193,867,691	-	-	-	-	193,867,691
Culture & Recreation	20,079,594	-	-	-	-	20,079,594
Community & Economic Development	9,188,987	-	-	-	-	9,188,987
Administration & Support	41,267,991	-	-	-	-	41,267,991
General Government	27,580,456	-	-	-	-	27,580,456
Debt	86,524,326	-	-	-	-	86,524,326
Community Grants	-	-	-	-	-	-
Revenues Over/(Under) Expenditures	(15,687,176)	4,060,486	(152,000)	(49,500)	(205,700)	(12,033,890)
Other Financing Sources/(Uses)	2,049,680	-	-	-	-	2,049,680
Operating Transfers In						
Fire Tax Districts	4,385,775	-	-	-	-	4,385,775
State Lottery Proceeds	3,650,000	-	-	-	-	3,650,000
County Facilities Fund	-	-	-	-	-	-
Total Operating Transfers In	8,035,775	-	-	-	-	8,035,775
Operating Transfers to General Fund	-	(4,385,775)	-	-	-	(4,385,775)
Fund Balance Gained/(Appropriated)	(9,701,081)	(325,289)	(152,000)	(49,500)	(205,700)	(10,433,570)

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

All Funds

	FY 23-24 ACTUAL	FY 24-25		FY 25-26 RECOMM.	FY 25-26 ADOPTED
		ORIGINAL	ESTIMATE	REQUEST	
<u>Funding Sources</u>					
Taxes:					
Ad Valorem	322,536,393	325,237,621	327,973,651	394,191,928	365,978,679
Sales Taxes	107,042,735	113,611,531	109,466,442	114,277,214	114,277,214
Occupancy Tax	1,141,575	1,000,000	1,306,804	1,100,000	1,100,000
Gross Receipts	477,751	420,000	566,176	520,000	520,000
Total Taxes	431,198,454	440,269,152	439,313,073	510,089,142	481,875,893
Licenses & Permits	834,390	823,191	699,935	840,291	840,291
Intergovernmental	51,901,419	53,253,076	43,807,206	50,811,354	50,611,354
Charges for Services	35,692,596	35,885,352	35,205,470	40,609,786	39,730,424
Interest Earnings	14,214,957	7,254,000	9,913,087	5,504,000	5,504,000
Other Revenue	14,820,804	13,546,486	14,861,911	13,014,087	12,965,849
Operating Transfers In	15,763,627	15,773,859	16,090,294	7,866,763	8,035,775
Total Revenue	564,426,247	566,805,116	559,890,976	628,735,423	599,563,586
Beginning Fund Balance	223,990,590	214,700,340	214,700,340	195,967,458	195,967,458
Total Available Resources	788,416,837	781,505,456	774,591,316	824,702,881	795,531,044
<u>Expenditures</u>					
Public Safety	112,294,165	118,616,822	120,527,894	136,268,145	124,028,507
Environmental Management	3,313,596	3,646,515	3,802,346	3,930,420	3,930,420
Health and Human Services	81,727,639	96,032,084	87,063,944	98,595,557	97,093,729
Education	179,965,232	188,388,091	187,632,329	194,307,426	193,867,691
Culture & Recreation	17,849,097	20,150,944	18,015,674	21,185,904	20,079,594
Community & Economic Development	7,233,965	10,084,863	9,275,001	9,273,364	9,188,987
Administration & Support	33,737,492	39,297,627	37,871,731	42,706,460	41,267,991
General Government	13,981,011	22,934,466	19,656,427	30,663,097	27,580,456
Community Grants	1,157,979	2,217,250	1,941,213	7,568,136	-
Operating Transfers Out	3,942,628	3,883,350	3,883,350	4,385,775	4,385,775
Payments to Escrow Agents	4,487,040	-	-	-	-
Other Financing Uses	23,718,626	5,743,995	3,447,239	2,049,680	2,049,680
Debt	90,489,272	88,758,055	85,506,710	86,524,326	86,524,326
Allow for Encumbrances	-	1,800,000	-	-	-
Total Expenditures/Uses	573,897,742	601,554,062	578,623,858	637,458,290	609,997,156
Ending Fund Balance	214,519,095	179,951,394	195,967,458	187,244,591	185,533,888
Total Commitments & Fund Balance	788,416,837	781,505,456	774,591,316	824,702,881	795,531,044
Fund Balance Utilized/(Gained)	9,471,495	34,748,946	18,732,882	8,722,867	10,433,570

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

General Fund

	FY 23-24	FY 24-25			FY 25-26	ADOPTED
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	310,615,172	312,261,913	314,953,189	377,651,912	349,438,663	-
Sales	103,836,182	110,184,461	106,274,831	110,779,468	110,779,468	-
Occupancy Tax	1,141,575	1,000,000	1,306,804	1,100,000	1,100,000	-
Gross Receipts	477,751	420,000	566,176	520,000	520,000	-
<i>Total Taxes</i>	<i>416,070,680</i>	<i>423,866,374</i>	<i>423,101,000</i>	<i>490,051,380</i>	<i>461,838,131</i>	-
Licenses & Permits	834,390	823,191	699,935	840,291	840,291	-
Intergovernmental	51,732,050	53,233,076	43,751,943	50,791,354	50,591,354	-
Charges for Services	35,692,596	35,885,352	35,205,470	40,609,786	39,730,424	-
Interest Earnings on Investments	14,007,791	7,251,500	9,823,068	5,501,500	5,501,500	-
Other Revenue	14,820,804	13,546,486	14,861,911	13,014,087	12,965,849	-
Operating Transfers In	15,763,627	15,773,859	16,090,294	7,866,763	8,035,775	-
Total Revenue	548,921,938	550,379,838	543,533,621	608,675,161	579,503,324	-
Beginning Fund Balance	219,192,876	210,169,356	210,169,356	192,528,159	192,528,159	-
Total Available Resources	768,114,814	760,549,194	753,702,977	801,203,320	772,031,483	-
<u>Expenditures</u>						
Public Safety	100,306,685	104,714,750	106,972,251	119,911,169	107,671,531	-
Environmental Management	3,313,596	3,646,515	3,802,346	3,930,420	3,930,420	-
Health and Human Services	81,716,378	95,982,084	87,059,331	98,545,557	97,043,729	-
Education	179,965,232	188,388,091	187,632,329	194,307,426	193,867,691	-
Culture & Recreation	17,849,097	20,150,944	18,015,674	21,185,904	20,079,594	-
Comm & Econ Development	7,233,965	10,084,863	9,275,001	9,273,364	9,188,987	-
Administration & Support	33,737,492	39,297,627	37,871,731	42,706,460	41,267,991	-
General Government	13,981,011	22,934,466	19,656,427	30,663,097	27,580,456	-
Debt	90,489,272	88,758,055	85,506,710	86,524,326	86,524,326	-
Community Grants	1,157,979	2,217,250	1,941,213	7,568,136	-	-
Other Financing Uses	23,707,711	5,743,995	3,441,805	2,049,680	2,049,680	-
Capital Outlay	4,487,040	-	-	-	-	-
Allow for Encumbrances	-	1,800,000	-	-	-	-
Total Expenditures/Uses	557,945,458	583,718,640	561,174,818	616,665,539	589,204,405	-
Ending Fund Balance	210,169,356	176,830,554	192,528,159	184,537,781	182,827,078	-
Total Commitments & Fund Balance	768,114,814	760,549,194	753,702,977	801,203,320	772,031,483	-
Fund Balance Utilized/(Gained)	9,023,520	33,338,802	17,641,197	7,990,378	9,701,081	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 23-24		FY 24-25		FY 25-26	
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
Public Safety						
Emergency Mgmt	459,270	596,140	596,140	547,074	547,074	-
Sheriff	72,757,071	75,868,716	79,066,499	85,660,773	79,027,454	-
Emergency Services	25,171,855	27,849,477	26,976,001	33,312,755	27,714,536	-
Family Justice Center	349,441	400,417	333,611	418,767	410,667	-
Total Public Safety	98,737,637	104,714,750	106,972,251	119,939,369	107,699,731	-
Environmental Mgmt						
Environmental Assistance and Protection	2,883,218	3,043,975	3,200,231	3,300,250	3,300,250	-
Inspections	228,219	602,540	602,115	630,170	630,170	-
Total Env. Mgmt	3,111,437	3,646,515	3,802,346	3,930,420	3,930,420	-
Health and Human Services						
Animal Shelter	1,173,595	1,453,036	1,264,401	1,612,114	1,666,114	-
Youth Svcs	2,212,987	2,463,715	2,019,499	2,166,288	2,166,288	-
Health and Human Services	323,444	486,256	390,356	601,130	599,630	-
Social Svcs	46,714,805	57,477,546	53,000,790	57,985,592	57,828,632	-
Aging Services	516,193	-	-	-	-	-
Public Health	25,578,516	27,711,295	25,572,726	29,806,310	28,412,252	-
Behavioral Health	4,891,033	6,390,236	4,811,559	6,374,123	6,370,813	-
Total Health and Human Services	81,410,573	95,982,084	87,059,331	98,545,557	97,043,729	-
Education						
FTCC	12,044,719	12,151,690	12,539,147	13,160,922	12,721,187	-
Schools	168,898,737	177,441,136	177,441,136	180,556,505	180,556,505	-
NC Cooperative Ext	1,007,874	2,237,070	1,093,851	2,324,999	2,324,999	-
Total Education	181,951,330	191,829,896	191,074,134	196,042,426	195,602,691	-
Culture & Recreation						
Library	8,945,342	9,903,349	9,265,938	10,020,116	9,760,506	-
Parks & Rec.	9,000,161	10,247,595	8,749,736	11,392,268	10,545,568	-
Total Culture & Rec	17,945,503	20,150,944	18,015,674	21,412,384	20,306,074	-
Community & Econ Dev						
Airport	3,382,446	3,788,880	3,312,423	4,322,948	4,322,948	-
Community and Economic Development	3,570,529	4,447,613	4,062,018	3,095,076	3,010,699	-
Planning	1,637,858	1,900,560	1,900,560	1,915,340	1,915,340	-
Total Comm & Econ Dev	8,590,833	10,137,053	9,275,001	9,333,364	9,248,987	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

General Fund

	FY 23-24	FY 24-25			FY 25-26	ADOPTED
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	
Admin & Support						
Budget & Mgmt	613,574	670,341	659,451	704,293	704,293	-
Finance	2,164,093	2,573,439	2,335,495	2,874,082	2,874,082	-
General Svcs	17,189,415	18,676,227	17,891,329	19,704,502	19,205,174	-
Human Resources	1,894,636	2,218,061	2,131,421	2,382,056	2,360,056	-
MIS	7,826,360	9,288,865	8,839,117	10,585,215	9,900,465	-
MapForsyth	1,216,507	1,269,967	1,223,009	1,361,427	1,302,573	-
Purchasing	136,109	128,140	128,140	151,610	151,610	-
Attorney	2,091,106	2,147,539	2,289,007	2,220,367	2,220,367	-
County Commr & Mgr	1,841,062	1,717,567	1,791,399	1,948,375	1,863,838	-
Communications	601,260	607,481	583,363	774,533	685,533	-
Total Admin & Support	35,574,122	39,297,627	37,871,731	42,706,460	41,267,991	-
General Government						
Board of Elections	1,984,762	2,687,097	1,509,879	2,688,402	2,688,402	-
Register of Deeds	1,501,190	1,733,634	1,510,861	1,776,602	1,776,602	-
Tax Admin.	7,704,128	8,649,306	8,304,414	8,658,782	8,623,782	-
Non-Departmental	43,918,027	14,209,429	8,331,273	17,539,311	14,491,670	-
Total General Govt	55,108,107	27,279,466	19,656,427	30,663,097	27,580,456	-
Community Grants						
Community Grants	1,157,979	1,922,250	1,941,213	7,568,136	-	-
Total Community Grants	1,157,979	1,922,250	1,941,213	7,568,136	-	-
Debt Service	90,489,272	88,758,055	85,506,710	86,524,326	86,524,326	-
Total	574,076,793	583,718,640	561,174,818	616,665,539	589,204,405	-

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Law Enforcement Equitable Distribution Fund

	FY 22-24	FY 24-25			FY 25-26	
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Intergovernmental	169,369	20,000	55,263	20,000	20,000	-
Interest	48,457	2,000	41,956	2,000	2,000	-
Total Revenues	217,826	22,000	97,219	22,000	22,000	-
Beginning Fund Balance	1,137,595	1,174,176	1,174,176	1,271,395	1,271,395	1,271,395
Total Available Resources	1,355,421	1,196,176	1,271,395	1,293,395	1,293,395	1,271,395
<u>Expenditures</u>						
Training and Conference	-	-	-	50,000	50,000	-
Payments to Other Agencies	-	115,111	-	117,000	117,000	-
Capital Equipment	-	85,700	-	60,700	60,700	-
Other Financing Uses -						
Operating Transfers Out	181,245	-	-	-	-	-
Total Expenditures/Uses	181,245	200,811	-	227,700	227,700	-
Ending Fund Balance	1,174,176	995,365	1,271,395	1,065,695	1,065,695	1,271,395
Total Commitments &						
Fund Balance	1,355,421	1,196,176	1,271,395	1,293,395	1,293,395	1,271,395

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Fire Tax Districts Fund

	FY 23-24	FY 24-25		FY 25-26		
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Taxes:						
Property	11,921,221	12,975,708	13,020,462	16,540,016	16,540,016	-
Sales	3,206,553	3,427,070	3,191,611	3,497,746	3,497,746	
Total Taxes	15,127,774	16,402,778	16,212,073	20,037,762	20,037,762	-
Intergovernmental	-	-	-	-	-	-
Investment Earnings	78,347	-	-	-	-	-
Total Revenues	15,206,121	16,402,778	16,212,073	20,037,762	20,037,762	-
Beginning Fund Balance	1,579,747	1,574,376	1,574,376	1,034,838	1,034,838	1,034,838
Total Available Resources	16,785,868	17,977,154	17,786,449	21,072,600	21,072,600	1,034,838
<u>Expenditures</u>						
Public Safety-Fire Protection	11,450,109	12,868,261	12,868,261	15,977,276	15,977,276	-
Other Financing Uses -						
Operating Transfers out	3,761,383	3,883,350	3,883,350	4,385,775	4,385,775	-
Total Expenditures/Uses	15,211,492	16,751,611	16,751,611	20,363,051	20,363,051	-
Ending Fund Balance	1,574,376	1,225,543	1,034,838	709,549	709,549	1,034,838
Total Commitments & Fund Balance	16,785,868	17,977,154	17,786,449	21,072,600	21,072,600	1,034,838

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Moser Bequest for Care of Elderly Fund

	FY 23-24	FY 24-25		FY 25-26		
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Investment Earnings	11,704	500	10,605	500	500	-
Fund Balance	-	-	-	-	-	-
Total Revenues	11,704	500	10,605	500	500	-
Beginning Fund Balance	298,321	298,764	298,764	304,756	304,756	304,756
Total Available Resources	310,025	299,264	309,369	305,256	305,256	304,756
<u>Expenditures</u>						
Other Financing Uses -						
Human Service - If Only	11,261	50,000	4,613	50,000	50,000	-
Total Expenditures/Uses	11,261	50,000	4,613	50,000	50,000	-
Ending Fund Balance	298,764	249,264	304,756	255,256	255,256	304,756
Total Commitments &						
Fund Balance	310,025	299,264	309,369	305,256	305,256	304,756

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Emergency Telephone System Fund

	FY 23-24	FY 24-25		FY 25-26	
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.

Funding Sources

Taxes:

E911 Surcharge						
Total Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest Earnings	68,658	-	37,458	-	-	-
Total Revenues	68,658	-	37,458	-	-	-
Beginning Fund Balance	1,782,051	1,483,668	1,483,668	828,310	828,310	828,310
Total Available Resources	1,850,709	1,483,668	1,521,126	828,310	828,310	828,310

Expenditures

Maintenance Service	64,523	90,000	70,491	90,000	90,000	-
Rent	(1,168)	-	-	-	-	-
Communications	4,690	20,000	11,984	20,000	20,000	-
Other Purchased Services	41,800	10,000	4,800	10,000	10,000	-
Travel/Training	7,808	5,000	3,295	5,000	5,000	-
Materials & Supplies	3,804	53,000	4,155	27,000	27,000	-
Other Operating Costs	-	-	-	-	-	-
Equipment	234,669	655,000	592,657	-	-	-
Public Safety Expenditures	356,126	833,000	687,382	152,000	152,000	-
Other Financing Uses	10,915	-	5,434	-	-	-
Total Expenditures/Uses	367,041	833,000	692,816	152,000	152,000	-
Ending Fund Balance	1,483,668	650,668	828,310	676,310	676,310	828,310
Total Commitments &						
Fund Balance	1,850,709	1,483,668	1,521,126	828,310	828,310	828,310

REVENUE SOURCES & EXPENDITURE USES

	FY 2025 Adopted	FY 2026 Recommended	FY 25-26 \$ Change	FY 25-26 % Change	FY 25-26 % of Total
Property Tax	312,261,913	349,438,663	37,176,750	11.9%	59.3%
Sales Tax	110,184,461	110,779,468	595,007	0.5%	18.8%
Other Tax	1,420,000	1,620,000	200,000	14.1%	0.3%
Licenses & Permits	823,191	840,291	17,100	2.1%	0.1%
Intergovernmental	53,233,076	50,591,354	(2,641,722)	-5.0%	8.6%
Charges for Services	35,885,352	39,730,424	3,845,072	10.7%	6.7%
Earnings on Investments	7,251,500	5,501,500	(1,750,000)	-24.1%	0.9%
Other Revenues	13,546,486	12,965,849	(580,637)	-4.3%	2.2%
Other Financing Sources	15,773,859	8,035,775	(7,738,084)	-49.1%	1.4%
Fund Balance	33,338,802	9,701,081	(23,637,721)	-70.9%	1.6%
Total Revenue Sources	583,718,640	589,204,405	5,485,765	0.9%	
Personal Services	202,395,724	213,200,762	10,805,038	5.3%	36.2%
Professional & Technical Services	14,911,068	15,417,723	506,655	3.4%	2.6%
Purchased Property Services	33,903,583	35,446,925	1,543,342	4.6%	6.0%
Training & Conferences	1,191,958	1,204,758	12,800	1.1%	0.2%
Materials & Supplies	16,103,704	15,226,439	(877,265)	-5.4%	2.6%
Other Operating Costs	14,522,925	11,611,112	(2,911,813)	-20.0%	2.0%
PY Encumbrances	1,800,000	-	(1,800,000)	-100.0%	0.0%
Contingency	950,000	500,000	(450,000)	-47.4%	0.1%
Reserve	6,710,990	1,816,749	(4,894,241)	-72.9%	0.3%
Capital Outlay	1,357,264	3,310,300	1,953,036	143.9%	0.6%
Existing/Committed Debt Service	86,707,689	87,852,347	1,144,658	1.3%	14.9%
Payments to Other Agencies	197,232,250	201,567,610	4,335,360	2.2%	34.2%
Other Financing Uses	5,931,485	2,049,680	(3,881,805)	-65.4%	0.3%
Total Expenditure Uses	583,718,640	589,204,405	5,485,765	0.9%	

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 23-24	FY 24-25		FY 25-26	
	Actual	Original	Estimate	Request	Recommen
Personal Services					
Emergency Services	21,147,429	23,045,975	23,009,534	25,722,890	23,561,108
Sheriff's Office	53,238,757	57,348,687	59,506,826	60,351,151	59,012,737
Family Justice Center	333,561	381,163	306,296	391,737	391,737
Environmental Assistance & Protection	2,429,851	2,503,603	2,540,071	2,736,295	2,736,295
Inspections	1,325	1,800	1,375	1,800	1,800
Animal Services	783,038	928,478	941,106	1,024,111	1,024,111
Youth Services	23,975	15,000	24,422	25,436	25,436
Health and Human Services	310,736	460,216	381,410	548,620	548,620
Social Services	36,616,051	40,484,419	40,437,355	44,438,385	44,348,215
Public Health	21,356,954	23,366,336	21,525,504	23,790,144	23,204,969
Behavioral Health Services	885,902	1,414,452	1,273,657	1,536,559	1,536,559
NC Cooperative Extension Service	292,175	368,195	274,138	442,692	442,692
Library	6,992,818	7,649,220	7,323,569	7,841,785	7,841,785
Parks and Recreation	5,898,391	6,457,566	5,457,429	6,737,674	6,737,674
Airport	925,790	1,003,734	918,084	974,010	974,010
Community & Economic Development	743,556	747,661	742,528	917,205	822,828
Budget and Management	600,756	643,361	646,166	683,215	683,215
Finance	1,833,788	1,995,084	1,969,566	2,307,718	2,307,718
General Services	7,433,993	8,367,917	7,764,461	8,537,875	8,514,875
Human Resources	1,466,763	1,647,481	1,647,103	1,690,860	1,690,860
Management Information Services	4,010,304	4,417,135	4,042,036	4,474,779	4,474,779
MapForsyth	1,017,088	1,050,820	1,018,331	1,144,166	1,089,337
Attorney	2,045,270	2,067,079	2,251,055	2,157,304	2,157,304
Board of Elections	1,005,432	982,782	1,146,842	926,905	926,905
County Commissioners and Manager	1,598,409	1,414,481	1,527,636	1,618,957	1,545,506
Register of Deeds	1,374,968	1,584,974	1,397,363	1,632,861	1,632,861
Tax Administration	5,139,106	5,779,243	5,744,419	5,874,178	5,874,178
Communications	468,167	498,081	490,587	509,978	509,978
Non-Departmental	3,709,069	5,770,781	3,838,818	8,582,670	8,582,670
Total Personal Services	183,683,422	202,395,724	198,147,687	217,621,960	213,200,762
					0
Professional and Technical Services					
Emergency Services	582,309	574,153	569,653	660,090	568,483
Sheriff's Office	7,771,917	8,790,468	7,740,437	9,303,000	9,088,840
Environmental Assistance & Protection	477	2,300	975	1,350	1,350
Animal Services	116,495	209,104	52,000	265,773	319,773
Social Services	517,114	848,553	699,764	815,723	797,329
Public Health	-	-	10	40	40
NC Cooperative Extension Service	286,373	431,500	281,093	357,000	357,000
Parks and Recreation	210,056	293,020	245,334	291,269	291,269
Airport	1,896	20,150	2,150	10,150	10,150
Community & Economic Development	1,000	5,000	350	5,000	5,000
Budget and Management	-	750	750	750	750
Finance	57,063	153,000	59,500	153,000	153,000
General Services	1,311,486	1,625,754	1,561,500	1,674,504	1,637,004
Human Resources	74,437	40,000	35,012	54,000	54,000
Attorney	1,191	3,500	-	1,200	1,200
Board of Elections	385,838	1,005,444	60,000	951,930	951,930
Tax Administration	645,514	795,372	575,372	1,005,605	1,005,605
Non-Departmental	164,000	113,000	131,500	3,348,074	175,000
Total Professional and Technical Services	12,127,166	14,911,068	12,015,400	18,898,458	15,417,723
					-
Purchased Services					
Emergency Services	1,600,049	1,942,456	1,752,320	1,939,125	1,891,810
Sheriff's Office	7,668,115	6,135,889	7,958,768	10,047,789	7,317,550
Family Justice Center	4,178	5,020	2,765	8,390	7,930
Environmental Assistance & Protection	334,342	437,746	429,327	455,082	455,082
Animal Services	121,269	188,477	104,400	144,600	144,600

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 23-24	FY 24-25	FY 25-26			
	Actual	Original	Estimate	Request	Recommen	Adopted
Purchased Services (continued)						
Youth Services	1,165,350	1,200,000	1,069,225	1,215,000	1,215,000	-
Health and Human Services	10,000	10,540	275	34,300	33,700	-
Social Services	1,933,792	3,184,990	2,706,405	2,889,545	2,877,595	-
Public Health	1,031,539	1,234,015	1,045,721	1,961,229	1,490,012	-
Behavioral Health Services	1,212,446	67,030	52,659	57,590	57,590	-
NC Cooperative Extension Service	567,077	1,624,588	639,729	1,592,639	1,592,639	-
Library	919,736	1,048,828	964,907	998,667	925,930	-
Parks and Recreation	1,750,040	2,069,479	1,874,463	2,153,729	2,016,729	-
Airport	1,010,986	1,182,235	1,047,103	1,143,424	1,143,424	-
Community & Economic Development	123,760	245,775	143,228	175,630	175,630	-
Budget and Management	5,090	12,380	5,496	7,378	7,378	-
Finance	253,519	348,450	260,273	354,459	354,459	-
General Services	4,735,640	5,380,457	5,272,296	5,948,815	5,687,437	-
Human Resources	286,053	429,030	364,547	516,496	501,496	-
Management Information Services	3,270,349	4,036,892	3,950,381	5,118,236	4,585,236	-
MapForsyth	188,352	192,650	179,543	190,134	187,934	-
Attorney	16,280	18,460	14,751	20,063	20,063	-
County Commissioners and Manager	131,268	155,436	145,478	191,731	191,731	-
Communications	124,151	95,000	81,642	249,555	160,555	-
Board of Elections	398,808	530,763	272,482	716,814	716,814	-
Register of Deeds	93,749	108,010	95,226	108,791	108,791	-
Tax Administration	1,807,812	1,918,987	1,839,397	1,614,810	1,579,810	-
Non-Departmental	27,669	100,000	-	-	-	-
Total Purchased Services	30,791,419	33,903,583	32,272,807	39,854,021	35,446,925	-
Travel						
Emergency Services	60,298	93,105	79,669	95,010	75,700	-
Sheriff's Office	235,589	239,172	234,145	657,513	236,194	-
Family Justice Center	400	2,500	850	1,500	1,500	-
Environmental Assistance & Protection	12,741	28,816	17,246	26,615	26,615	-
Inspections	1,891	1,300	1,300	1,300	1,300	-
Animal Services	80	3,000	1,750	3,000	3,000	-
Health and Human Services	861	4,000	1,156	3,810	2,910	-
Social Services	137,797	161,450	170,450	189,622	186,622	-
Public Health	126,537	219,728	171,286	243,318	228,589	-
Behavioral Health Services	3,796	26,300	11,350	19,310	16,000	-
NC Cooperative Extension Service	11,329	28,480	21,085	29,700	29,700	-
Library	24,631	32,717	23,799	20,150	20,150	-
Parks and Recreation	7,614	14,875	11,502	20,215	15,015	-
Airport	11,320	14,090	14,190	25,600	25,600	-
Community & Economic Development	8,903	10,000	9,000	10,000	10,000	-
Budget and Management	6,744	10,500	6,289	10,500	10,500	-
Finance	10,949	35,905	27,209	35,905	35,905	-
General Services	8,109	13,300	11,805	16,670	16,670	-
Human Resources	6,600	14,750	12,700	13,600	13,600	-
Management Information Services	25,775	35,638	35,100	35,250	35,250	-
MapForsyth	6,934	10,877	10,550	10,957	10,957	-
Attorney	17,548	31,350	15,456	27,825	27,825	-
Board of Elections	14,134	13,318	12,961	17,079	17,079	-
County Commissioners and Manager	66,892	82,700	82,900	94,372	83,286	-
Register of Deeds	300	2,300	500	1,650	1,650	-
Tax Administration	42,156	61,787	55,400	73,141	73,141	-
Total Travel	849,928	1,191,958	1,039,648	1,683,612	1,204,758	0

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 23-24	FY 24-25	FY 25-26			
	Actual	Original	Estimate	Request	Recommen	Adopted
Materials and Supplies						
Emergency Services	993,463	1,359,703	1,148,028	2,719,595	1,163,560	-
Sheriff's Office	2,269,477	2,405,732	2,122,513	3,295,121	2,416,488	-
Family Justice Center	5,903	9,734	23,700	16,140	8,500	-
Environmental Assistance & Protection	24,360	40,620	28,594	29,260	29,260	-
Animal Services	151,520	122,977	164,645	173,630	173,630	-
Youth Services	120	500	500	500	500	-
Health and Human Services	1,848	11,500	7,515	14,400	14,400	-
Social Services	410,998	502,219	462,980	462,900	411,060	-
Public Health	2,011,125	1,995,469	1,971,579	1,928,868	1,739,707	-
Behavioral Health Services	2,220,738	2,775,449	2,390,116	2,637,757	2,637,757	-
NC Cooperative Extension Service	67,909	92,938	82,710	98,834	98,834	-
Library	936,456	1,144,860	931,759	1,133,044	954,171	-
Parks and Recreation	1,003,496	1,140,675	1,011,054	1,188,286	1,139,286	-
Airport	109,414	144,950	117,418	139,185	139,185	-
Community & Economic Development	8,914	2,950	8,300	10,650	10,650	-
Budget and Management	984	2,350	750	1,700	1,700	-
Finance	7,628	20,000	14,792	17,000	17,000	-
General Services	3,602,191	3,262,100	3,251,072	3,480,964	3,320,514	-
Human Resources	23,527	55,600	23,277	61,050	55,050	-
Management Information Services	506,293	680,800	693,200	748,050	696,300	-
MapForsyth	2,167	4,510	3,750	5,585	3,760	-
Attorney	5,695	16,050	3,875	6,875	6,875	-
County Commissioners and Manager	29,351	52,850	28,450	33,650	33,650	-
Communications	8,409	12,400	10,499	14,000	14,000	-
Board of Elections	177,021	151,801	13,466	68,054	68,054	-
Register of Deeds	31,623	35,200	17,222	30,150	30,150	-
Tax Administration	28,078	59,767	45,900	42,398	42,398	-
Total Materials and Supplies	14,638,708	16,103,704	14,577,664	18,357,646	15,226,439	0
Other Operating Costs						
Emergency Services	47,126	24,860	51,115	23,785	23,565	-
Sheriff's Office	556,623	77,518	433,931	81,149	78,455	-
Family Justice Center	5,399	2,000	0	1,000	1,000	-
Environmental Assistance & Protection	776	4,960	2,890	3,220	3,220	-
Animal Services	1,193	1,000	500	1,000	1,000	-
Social Services	7,313,356	12,262,968	8,457,484	9,189,180	9,189,180	-
Public Health	78,735	40,275	59,662	51,233	48,883	-
Behavioral Health Services	5,140	6,874	5,084	7,736	7,736	-
NC Cooperative Extension Service	4,839	12,414	11,179	12,459	12,459	-
Library	26,730	20,660	14,840	18,470	18,470	-
Parks and Recreation	6,693	8,500	20,968	7,115	7,115	-
Airport	3,445	3,750	3,900	4,500	4,500	-
Community & Economic Development	16,535	58,100	32,075	83,885	83,885	-
Budget and Management	-	1,000	0	750	750	-
Finance	1,146	6,000	4,155	6,000	6,000	-
General Services	58,260	11,199	14,696	11,674	11,674	-
Human Resources	37,256	31,200	48,782	46,050	45,050	-
Management Information Services	13,638	10,400	10,400	14,400	14,400	-
MapForsyth	1,965	3,110	2,835	2,585	2,585	-
Attorney	5,122	11,100	3,870	7,100	7,100	-
County Commissioners and Manager	10,142	12,100	6,935	9,665	9,665	-
Communications	533	2,000	635	1,000	1,000	-
Board of Elections	3,529	2,989	4,128	7,620	7,620	-
Register of Deeds	550	3,150	550	3,150	3,150	-
Tax Administration	41,462	34,150	43,926	48,650	48,650	-
Non-Departmental	1,161,677	1,870,648	951,799	1,974,000	1,974,000	-
Total Other Operating Costs	9,401,870	14,522,925	10,186,339	11,617,376	11,611,112	0

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 23-24	FY 24-25	FY 25-26			
	Actual	Original	Estimate	Request	Recommen	Adopted
Capital						
Emergency Services	500,728	528,900	113,678	1,871,950	150,000	-
Sheriff's Office	408,331	112,800	332,219	1,112,500	95,300	-
Environmental Assistance & Protection	76,808	-	155,200	17,500	17,500	-
Social Services	16,438	450,000	476,063	450,000	450,000	-
Public Health	430,764	-	99,210	-	-	-
Library	44,972	7,064	7,064	8,000	-	-
Parks and Recreation	123,872	112,000	128,986	767,500	112,000	-
Airport	66,950	-	1,299	116,000	116,000	-
Finance	-	15,000	-	-	-	-
General Services	39,737	15,500	15,500	34,000	17,000	-
Management Information Services	-	108,000	108,000	194,500	94,500	-
MapForsyth	-	8,000	8,000	8,000	8,000	-
Non-Departmental	-	-	-	2,250,000	2,250,000	-
Total Capital	1,708,600	1,357,264	1,445,219	6,829,950	3,310,300	-
Debt Services						
Airport	1,221,412	1,208,279	1,208,279	1,353,031	1,353,031	-
Debt Service	86,580,664	85,499,410	85,506,710	86,499,316	86,499,316	-
Total Debt Service	87,802,076	86,707,689	86,714,989	87,852,347	87,852,347	-
Payments to Other Agencies						
Emergency Management	459,270	596,140	596,140	547,074	547,074	-
Emergency Services	240,451	252,125	252,004	252,110	252,110	-
Sheriff's Office	608,262	737,660	737,660	781,890	781,890	-
Youth Services	1,023,542	925,352	925,352	925,352	925,352	-
Environmental Assistance & Protection	3,864	25,930	25,928	30,928	30,928	-
Inspections	225,002	599,440	599,440	627,070	627,070	-
Social Services	-	-	-	-	-	-
Aging Services	516,193	-	-	-	-	-
Public Health	25,748	6,919	-	6,919	6,919	-
Behavioral Health Services	551,755	2,100,131	1,078,693	2,115,171	2,115,171	-
Forsyth Technical Community College	12,044,719	12,151,690	12,539,147	13,160,922	12,721,187	-
Winston-Salem/Forsyth County Schools	167,163,737	171,428,331	173,999,331	178,821,505	178,821,505	-
NC Cooperative Extension Service	64,545	84,455	65,000	117,748	117,748	-
Parks and Recreation	-	-	-	-	-	-
Airport	3,000	-	-	1,000	1,000	-
Community & Economic Development	2,615,670	3,318,127	3,126,537	1,832,706	1,842,706	-
Planning	1,637,858	1,900,560	1,900,560	1,915,340	1,915,340	-
Purchasing	136,109	128,140	128,140	151,610	151,610	-
County Commissioners and Manager	5,000	-	-	-	-	-
Non-Departmental	2,181,764	2,682,250	2,574,444	2,559,200	710,000	-
Total Payments to Other Agencies	189,506,489	196,937,250	198,548,376	203,846,545	201,567,610	-
Contingency and Reserves						
Emergency Services	-	-	-	-	-	-
Sheriff's Office	-	20,790	-	30,660	-	-
Youth Services	-	322,863	-	-	-	-
Conservation of Natural Resources	-	26,000	-	30,887	30,887	-
Social Services	-	-	8,960	8,960	8,960	-
Public Health	-	-	-	1,008,877	895,844	-
Behavioral Health Services	-	-	-	-	-	-
Winston-Salem/Forsyth County Schools	-	2,571,000	-	-	-	-
Airport	-	211,692	-	556,048	556,048	-
Non-Departmental	-	3,045,000	-	500,000	500,000	-
Debt Service	-	3,258,645	-	25,010	25,010	-
Total Contingency	-	9,455,990	8,960	2,160,442	2,016,749	-

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

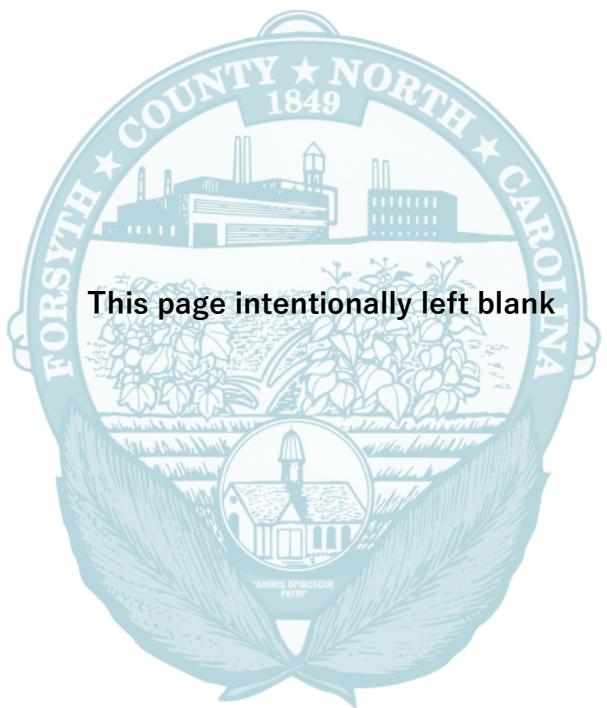
	FY 23-24	FY 24-25		FY 25-26		
	Actual	Original	Estimate	Request	Recommen	Adopted
Budget Only						
Non-Departmental	-	300,000	-	300,000	300,000	-
Total Budget Only	-	300,000	-	300,000	300,000	-
Other Financing Uses						
Emergency Services	-	28,200	-	28,200	28,200	-
Behavioral Health Services	11,257	-	-	-	-	-
Winston-Salem/Forsyth County Schools	1,735,000	3,441,805	3,441,805	1,735,000	1,735,000	-
Parks and Recreation	-	151,480	-	226,480	226,480	-
Airport	28,233	-	-	-	-	-
Community & Economic Development	52,190	60,000	-	60,000	60,000	-
Non-Departmental	41,311,511	2,250,000	2,775,925	-	-	-
Total Other Financing Uses	43,138,191	5,931,485	6,217,730	2,049,680	2,049,680	-
Total Expenditures	573,647,869	583,718,640	561,174,819	611,072,037	589,204,405	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 23-24	FY 24-25		FY 25-26		
	Actual	Original	Estimate	Request	Recommend	Adopted
Taxes						
Debt Service	52,466,635	52,632,590	53,394,275	53,178,939	53,178,939	-
Non-Departmental	363,604,045	371,233,784	369,706,725	429,769,898	408,659,192	-
Total Taxes	416,070,680	423,866,374	423,101,000	482,948,837	461,838,131	-
Licenses and Permits						
Emergency Services	1,780	3,500	2,500	3,500	3,500	-
Sheriff's Office	210,221	250,000	205,000	250,000	250,000	-
Environmental Assistance & Protection	258,028	236,191	227,484	229,191	229,191	-
Public Health	282,932	267,500	194,951	272,600	272,600	-
Register of Deeds	61,855	65,000	68,500	65,000	65,000	-
Non-Departmental	19,573	1,000	1,500	20,000	20,000	-
Total Licenses and Permits	834,389	823,191	699,935	840,291	840,291	-
Intergovernmental						
Debt Service	1,215,963	1,187,628	1,187,628	931,127	931,127	-
Emergency Management	-	65,000	65,000	-	-	-
Emergency Services	1,172,556	512,234	641,751	427,960	427,960	-
Sheriff's Office	4,287,446	4,008,395	3,980,246	4,680,907	4,480,907	-
Environmental Assistance & Protection	1,195,481	786,000	1,144,640	769,000	769,000	-
Youth Services	1,039,114	940,852	1,069,148	940,852	940,852	-
Social Services	26,002,335	29,813,247	23,156,602	27,363,104	27,363,104	-
Aging Services	163,961	-	-	-	-	-
Public Health	8,895,204	8,352,648	6,683,523	9,338,105	9,338,105	-
Behavioral Health Services	135,240	120,000	110,000	120,000	120,000	-
NC Cooperative Extension Service	115,554	1,041,650	91,248	991,298	991,298	-
Library	439,481	341,777	358,909	341,777	341,777	-
Parks and Recreation	479,547	684,375	684,375	726,375	726,375	-
Airport	3,000	-	3,000	3,000	3,000	-
Community and Economic Development	1,070,750	1,264,587	627,587	369,000	369,000	-
General Services	284,217	449,100	401,000	449,100	449,100	-
MapForsyth	272,888	287,400	287,400	341,744	341,744	-
Board of Elections	96,092	-	-	278,217	278,217	-
Non-Departmental	5,883,234	4,565,811	4,447,514	3,650,915	3,650,915	-
Total Intergovernmental	51,536,100	53,233,076	43,751,943	50,791,354	50,591,354	-
Charges for Services						
Emergency Services	15,103,658	13,759,488	13,733,048	15,745,051	15,745,051	-
Sheriff's Office	6,543,004	6,768,210	6,546,160	6,846,098	5,966,736	-
Environmental Assistance & Protection	2,423	1,500	2,550	1,500	1,500	-
Inspections	-	215,270	215,270	189,210	189,210	-
Animal Shelter	54,211	70,000	71,600	60,000	60,000	-
Health and Human Services	-	-	-	22,500	22,500	-
Social Services	326,506	503,500	418,551	293,053	293,053	-
Public Health	1,765,802	1,793,918	1,784,025	1,859,209	1,859,209	-
Behavioral Health Services	6,688	-	970,116	2,400,000	2,400,000	-
NC Cooperative Extension Service	9,945	12,500	7,695	11,500	11,500	-
Library	14,860	13,000	15,241	13,000	13,000	-
Parks and Recreation	5,043,463	4,983,725	5,014,640	5,189,180	5,189,180	-
Airport	-	-	-	-	-	-
Finance	289,076	301,500	318,512	301,500	301,500	-
General Services	340	500	386	500	500	-
Board of Elections	20	35	7,627	5,800	5,800	-
County Commissioners and Manager	-	-	-	-	-	-
Register of Deeds	4,991,043	6,221,204	4,875,050	6,221,204	6,221,204	-
Tax Administration	1,540,023	1,240,927	1,225,000	1,450,481	1,450,481	-
Non-Departmental	1,534	75	-	-	-	-
Total Charges for Services	35,692,596	35,885,352	35,205,471	40,609,786	39,730,424	-

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

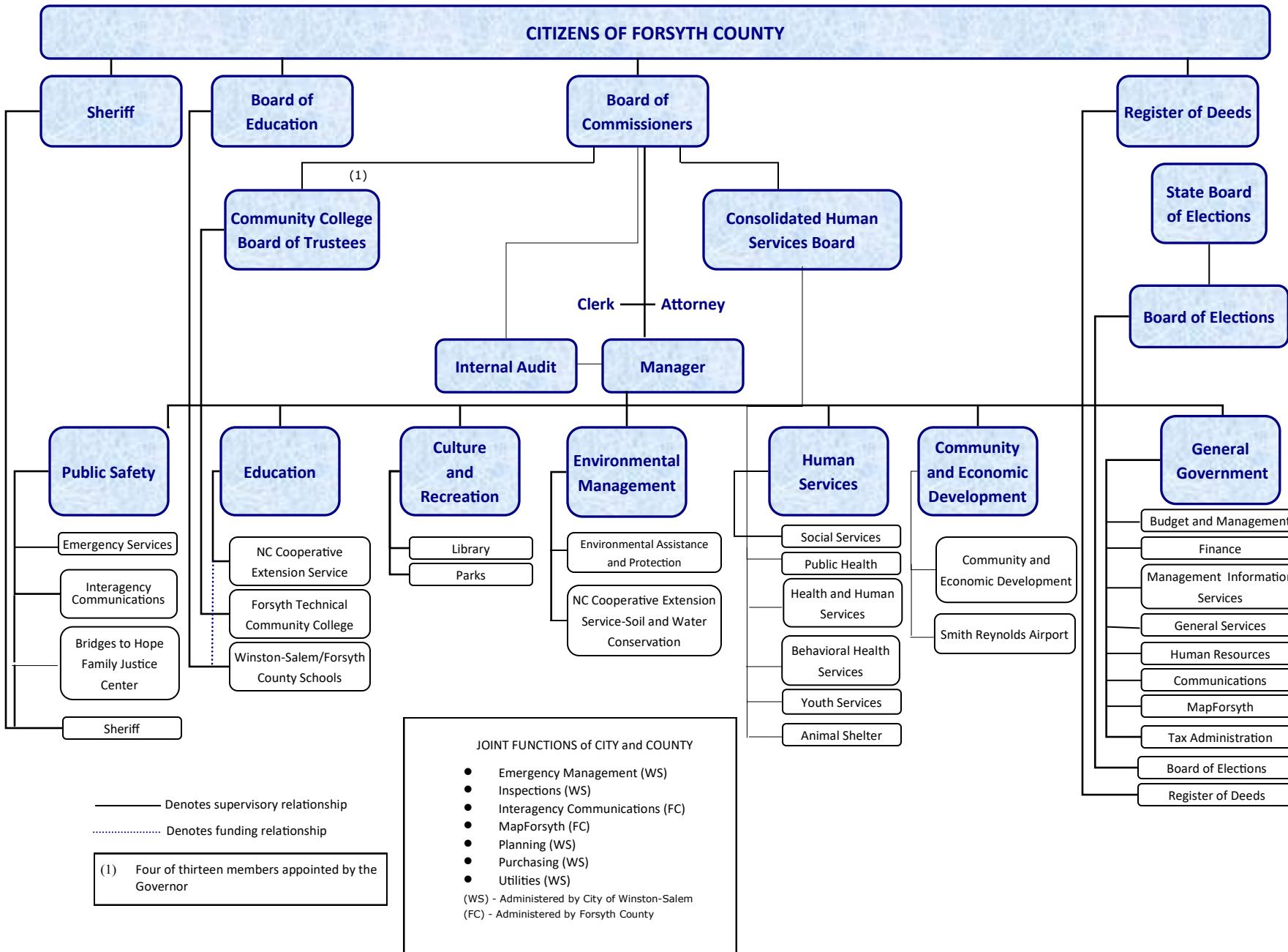
	FY 23-24 Actual	FY 24-25 Original	Estimate	Request	FY 25-26 Recommend	Adopted
Earnings on Investments						
Register of Deeds	78,882	1,500	52,705	1,500	1,500	-
Non-Departmental	13,195,441	7,250,000	9,768,840	5,500,000	5,500,000	-
Total Earnings on Investments	13,274,323	7,251,500	9,821,545	5,501,500	5,501,500	-
Other Revenues						
Emergency Services	877,731	1,852,073	838,749	1,853,358	1,853,358	-
Sheriff's Office	829,396	707,590	611,797	757,590	757,590	-
Youth Services	-	-	7,004	-	-	-
Family Justice Center	2,000	-	-	-	-	-
Environmental Assistance & Protection	186	200	200	200	200	-
Animal Shelter	14,623	-	37,500	-	-	-
Social Services	2,817,509	762,712	2,546,526	1,393,265	1,345,027	-
Public Health	135,706	1,463,071	1,490,940	1,472,871	1,472,871	-
Behavioral Health Services	1,966,011	2,127,534	1,602,279	182,285	182,285	-
NC Cooperative Extension Service	24,237	85,112	67,499	77,245	77,245	-
Library	30,200	59,715	68,486	59,715	59,715	-
Parks and Recreation	598,257	612,120	628,410	705,622	705,622	-
Airport	3,998,959	3,788,880	3,928,989	4,319,948	4,319,948	-
Community and Economic Development	180,000	80,000	219,130	80,000	80,000	-
Finance	4,283	-	-	-	-	-
General Services	968,820	874,092	994,671	770,701	770,701	-
Human Resources	-	6,400	6,045	6,400	6,400	-
Management Information Services	234	-	-	-	-	-
MapForsyth	1,223	780	1,000	780	780	-
Attorney	69	-	-	-	-	-
Board of Elections	6,969	100	3,800	-	-	-
County Commissioners and Manager	1,963	-	-	-	-	-
Register of Deeds	1,684	2,607	2,564	2,607	2,607	-
Tax Administration	386,472	353,500	353,501	536,500	536,500	-
Non-Departmental	317,493	770,000	677,872	795,000	795,000	-
Total Other Revenues	13,164,025	13,546,486	14,086,962	13,014,087	12,965,849	-
Other Financing Sources						
Debt Service	3,676,466	3,650,000	3,650,000	3,650,000	3,650,000	-
Emergency Services	-	456,280	456,280	719,017	888,029	-
Sheriff's Office	3,800,991	-	-	-	-	-
Community and Economic Development	-	-	500,000	-	-	-
Finance	-	-	78,000	-	-	-
General Services	-	-	-	-	-	-
Non-Departmental	22,724,429	11,667,579	11,406,014	3,497,746	3,497,746	-
Total Other Financing Sources	30,201,886	15,773,859	16,090,294	7,866,763	8,035,775	-
Fund Balance						
Debt Service	8,164,438	-	8,175,963	8,175,963	8,175,963	-
Sheriff's Office	-	189,862	-	100,000	-	-
Youth Services	-	322,863	-	-	-	-
Social Services	-	1,067,674	617,674	1,067,674	1,067,674	-
Public Health	-	-	-	-	301,663	-
Behavioral Health Services	-	466,238	-	-	-	-
Finance	-	110,122	-	110,122	110,122	-
Register of Deeds	-	45,659	-	45,659	45,659	-
Non-Departmental	-	22,971,946	-	-	-	-
Total Fund Balance	-	33,338,802	617,674	9,499,418	9,701,081	-
Total Revenues	560,773,999	583,718,640	543,374,824	611,072,036	589,204,405	-



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PERSONNEL POSITIONS BY SERVICE AREA

	FY 23-24	FY 24-25		FY 25-26		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<u>Public Safety</u>						
Sheriff						
Full	595	586	586	608	595	
Part	20	24	24	24	24	
Emergency Services						
Full	282	290	298	314	288	
Part	15	15	15	14	15	
Family Justice Center						
Full	5	5	5	5	5	
Part	0	0	0	0	0	
Total Service Area - Full	897	896	904	945	906	
Total Service Area - Part	37	41	41	40	41	
<u>Environmental Management</u>						
Environmental Assistance & Protection						
Full	25	25	25	25	25	
Part	1	1	1	1	1	
Total Service Area - Full	25	25	25	25	25	
Total Service Area - Part	1	1	1	1	1	
<u>Health and Human Services</u>						
Animal Shelter						
Full	15	15	15	18	18	
Part	2	2	2	2	2	
Public Health						
Full	263	262	262	260	260	
Part	24	23	23	23	23	
Behavioral Health						
Full	16	17	17	30	30	
Part	1	1	1	1	1	
Health and Human Services						
Full	5	5	5	7	7	
Part	0	0	0	0	0	
Social Services						
Full	549	560	560	567	564	
Part	0	0	0	0	0	
Total Service Area - Full	554	565	565	574	571	
Total Service Area - Part	0	0	0	0	0	
<u>Education</u>						
N.C. Cooperative Extension Service						
Full	18	18	17	17	17	
Part	3	2	2	2	2	
Total Service Area - Full	18	18	17	17	17	
Total Service Area - Part	3	2	2	2	2	

PERSONNEL POSITIONS BY SERVICE AREA

	FY 23-24	FY 24-25		FY 25-26		
	Actual	Budget	Estimate	Request	Recommend	Adopted
Culture & Recreation						
Library						
Full	94	94	94	94	94	94
Part	46	46	46	46	46	46
Parks & Recreation						
Full	68	68	68	67	67	67
Part	127	127	127	126	126	126
Total Service Area - Full	162	162	162	161	161	161
Total Service Area - Part	173	173	173	172	172	172
Community & Economic Development						
Community and Economic Development						
Full	8	8	8	8	8	8
Part	1	1	1	1	1	1
Smith Reynolds Airport						
Full	10	10	10	10	10	10
Part	0	0	0	0	0	0
Total Service Area - Full	18	18	18	18	18	18
Total Service Area - Part	1	1	1	1	1	1
Administration & Support						
Budget & Management						
Full	6	6	6	6	6	6
Part	0	0	1	1	1	1
Management Information Services						
Full	35	35	35	35	35	35
Part	0	0	0	0	0	0
Finance						
Full	24	21	21	21	21	21
Part	0	0	0	0	0	0
General Services						
Full	117	117	117	117	117	117
Part	1	1	1	1	1	1
Human Resources						
Full	16	16	16	16	16	16
Part	5	5	5	5	5	5
MapForsyth						
Full	9	9	9	10	9	9
Part	0	0	0	0	0	0
Attorney						
Full	15	14	14	14	14	14
Part	0	0	0	0	0	0
County Commissioners & Manager						
Full	8	8	8	8	8	8
Part	0	0	0	0	0	0

PERSONNEL POSITIONS BY SERVICE AREA

	FY 23-24	FY 24-25		FY 25-26		
	Actual	Budget	Estimate	Request	Recommend	Adopted
Communications						
Full	5	5	5	5	5	5
Part	0	0	0	0	0	0
Total Service Area - Full	235	231	231	232	231	
Total Service Area - Part	6	6	7	7	7	
General Government						
Board of Elections						
Full	10	10	10	11	11	
Part	18	18	18	2	2	
Register of Deeds						
Full	21	21	21	21	21	
Part	0	0	0	0	0	
Tax Administration						
Full	74	74	74	72	72	
Part	4	4	4	6	6	
Total Service Area - Full	105	105	105	104	104	
Total Service Area - Part	22	22	22	8	8	
Grand Total						
Full-Time Positions	2,014	2,020	2,027	2,076	2,033	
Part-Time Positions	243	246	247	231	232	

Departmental Changes:

Emergency Services - The change in positions in Emergency Services is a shift of the Mobile Integrated Healthcare Program (Community Paramedics) to Behavioral Health Services. The Fiscal Year 2025-2026 Recommended Budget includes additional positions for Fire including a Captain to oversee a Fire Commission and a Fire Investigator. Additional positions for Emergency Services were requested as well and details on these requests can be found in the Appendix.

Sheriff - Six new positions are included in the Fiscal Year 2025-2026 Recommended Budget including four new deputies to increase security at the courthouse, one new deputy in Rural Hall as part of the Mini Cop program, and one new deputy and a reclassified investigator to a Corporal position in Clemmons as part of the Mini Cop program. Additionally, three new Detention Officers are included. The Sheriff's Office requested additional positions that are not included in the Fiscal Year 2025-2026 Recommended Budget and additional details on these positions can be found in the Appendix.

Animal Shelter - Three additional Health and Wellness Technician positions are included in the Fiscal Year 2025-2026 Recommended Budget.

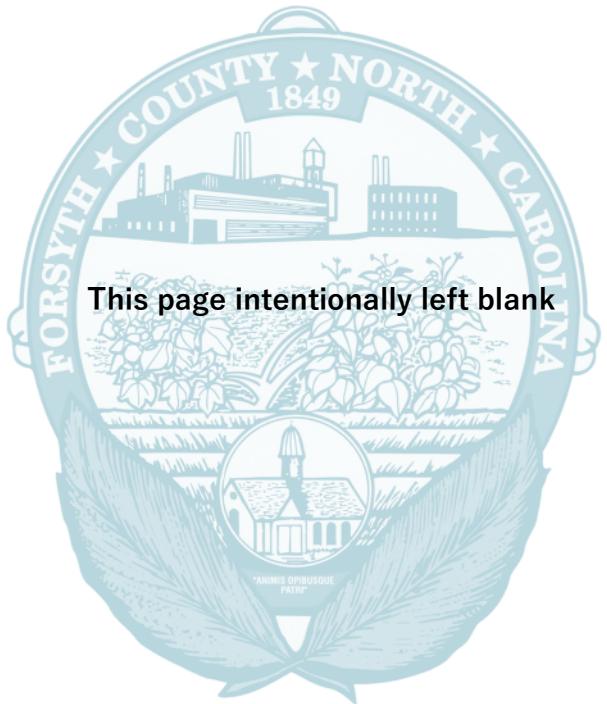
Social Services - The Department of Social Services requested seven new positions for Fiscal Year 2025-2026, with four positions included in the recommended budget including three Social Workers and one Social Work Supervisor position for the After Hours Unit.

Public Health - Two positions shifted from Public Health to Health and Human Services.

Behavioral Health - As mentioned above, the Mobile Integrated Healthcare Program shifted from Emergency Services to Behavioral Health Services in the Fiscal Year 2025-2026 Recommended Budget.

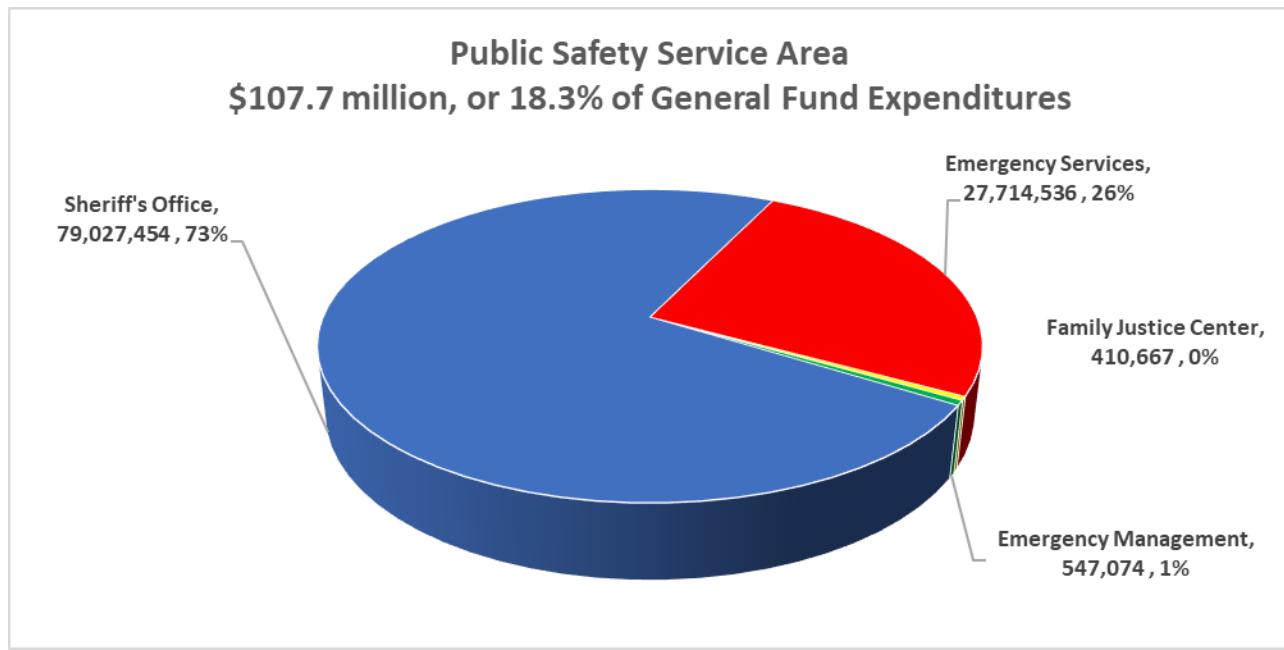
Elections - The Board of Elections converted several part-time temporary election positions into one full-time office assistant position for Fiscal Year 2025-2026.

Tax - Two vacant full-time positions transitioned to part-time to accommodate demands of the reappraisal.



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PUBLIC SAFETY SERVICE AREA



Operating Goals & Objectives:

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

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

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:

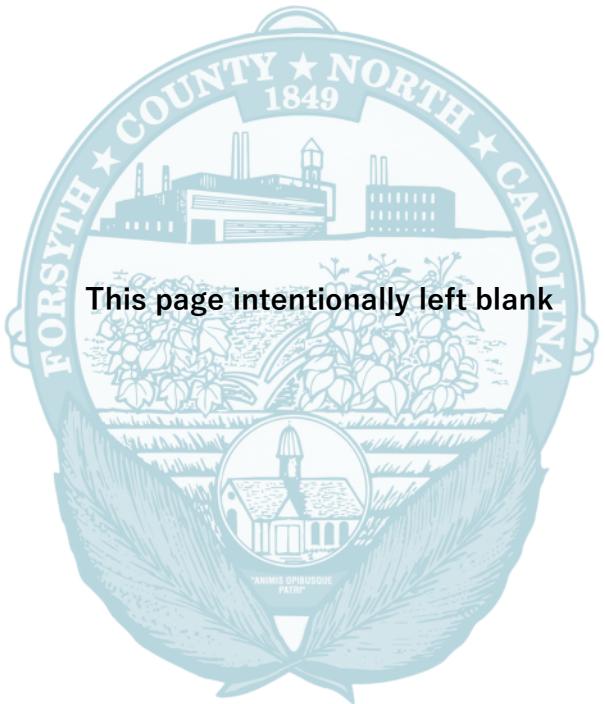
Emergency Management - Coordinates the preparation of City/County agencies and other community resources for response to and recovery from disasters and unusual events on a 24-hour basis. It also manages the Forsyth County Homeland Security/Preparedness Task Force that consists of more than 20 local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

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ -	-100.00%
Intergovernmental		-	65,000	65,000	-	-100.00%
Expenses	\$ 459,270	\$ 596,140	\$ 596,140	\$ 547,074	\$ 547,074	-8.23%
Operating Total:	459,270	596,140	596,140	547,074	547,074	-8.23%
County Funds	\$ 459,270	\$ 531,140	\$ 531,140	\$ 547,074	\$ 547,074	3.00%

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>.



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EMERGENCY SERVICES

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

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 "Basic" and "Advanced Life Support" Paramedic levels, 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.

Significant Accomplishments:

- Continues to ensure all mandated certifications are maintained/recertified for ES employees. This includes remaining compliant with federal/state/local safety and training requirements.
- Has provided supplemental fire suppression services to the county fire departments and to Smith Reynolds Airport.
- Has reduced the occurrence and/or minimized the impact of fire through code enforcement and developed strategies to increase quality control for the code inspection process.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 17,155,725	\$ 16,583,575	\$ 16,593,575	\$ 18,748,886	\$ 18,917,898	14.08 %
Licenses and Permits	1,780	3,500	3,500	3,500	3,500	0.00 %
Intergovernmental	1,172,556	512,234	512,234	427,960	427,960	-16.45%
Charges for Services	15,103,658	13,759,488	13,759,488	15,745,051	15,745,051	14.43 %
Other Revenues	877,731	1,852,073	1,862,073	1,853,358	1,853,358	0.07 %
Other Financing Sources	-	456,280	456,280	719,017	888,029	94.62 %
 Expenses	 \$ 25,171,855	 \$ 27,849,477	 \$ 28,135,918	 \$ 33,312,755	 \$ 27,714,536	 -0.48%
Personal Services Total:	21,147,429	23,045,975	23,049,239	25,722,890	23,561,108	2.24 %
Operating Total:	4,024,426	4,803,502	5,086,679	7,589,865	4,153,428	-13.53%
 County Funds	 \$ 8,016,130	 \$ 11,265,902	 \$ 11,542,343	 \$ 14,563,869	 \$ 8,796,638	 -21.92%
 POSITIONS (FT/PT)	 282/15	 290/15	 285/15	 314/14	 288/15	

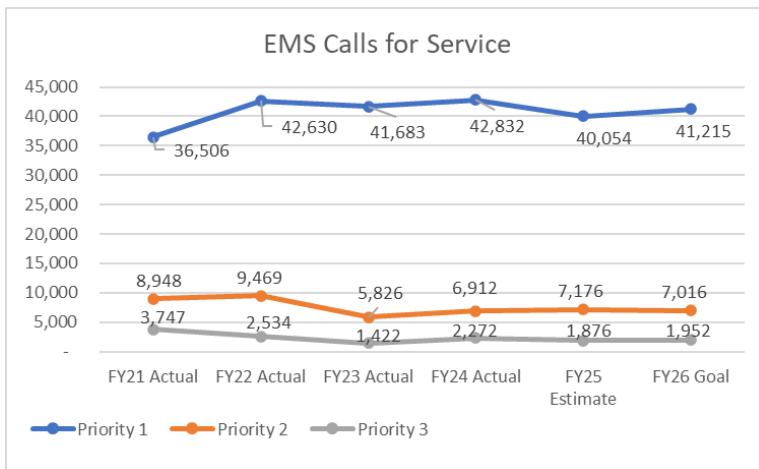
FY2026 Budget Highlights:

The FY26 Recommended Budget for Emergency Services reflects a decrease of \$2,469,264 or 21.92%. Much of the Operating expense budgets were right-sized to better fit previous years' spending averages and trends. There were decreases in Professional and Technical Services, Purchased Services, Travel and Training, Materials and Supplies, Other Operating Costs, and Capital Assets. The increase in revenue is mostly due to the increase in projected Emergency Medical Services fees from EMSMC billing.

EMERGENCY SERVICES

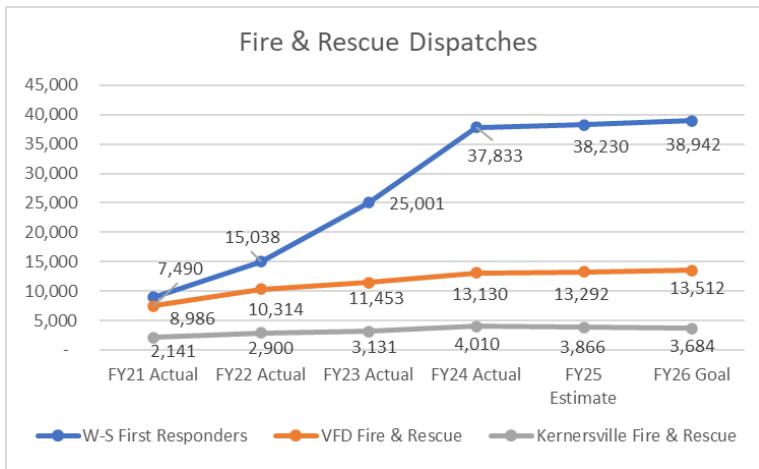
There are a total of fifteen (15) Enhancement requests, including a request for sixteen (16) Advanced EMT positions, three (3) ambulances with equipment, a Public Safety Data Analyst II position, a Fire Engineer position with a truck and equipment, three (3) Firefighter positions with a truck and equipment, three (3) Fire Captain Positions with a truck and equipment, four (4) Property Support Specialist positions, an Assistant Chief of Communications position, a reclass from part-time to full-time of the CAD Systems Administrator position, a Communications Office Assistant position, a Radio Systems Technician position with a truck, a Radio Subscriber Technician position with a truck, a Facilities Monitoring Network, Surveillance Cameras, and a Communications Analyzer. The request for Fire Captain positions is partially recommended in the Manager's Fiscal Year 2025-2026 Recommended Budget with one position with a truck and equipment, as well as the Fire Engineer position with a truck and equipment, and the reclassification of the CAD Systems Administrator position.

Goals and Objectives:



Goal 1: Improve timeliness for priority emergency calls.

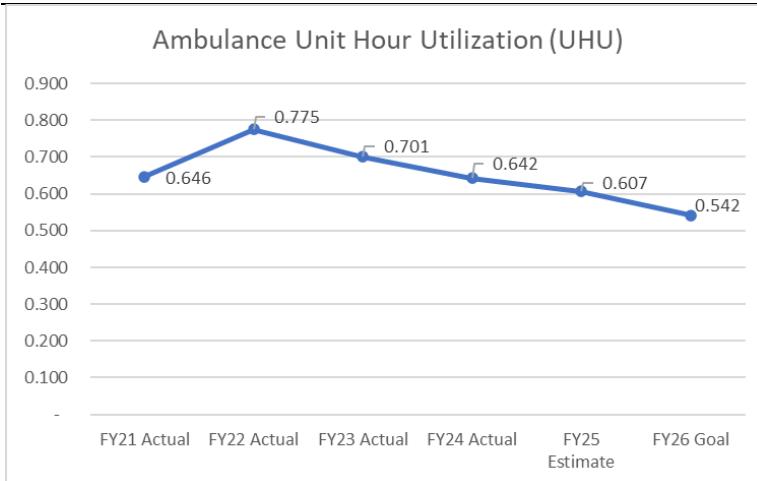
Objective 1: Increase training and staffing at 911 Communications center.



Goal 2: Improve effectiveness and efficiency of VFD Fire & Rescue.

Objective 2: Increase staffing and assistance to fire departments.

EMERGENCY SERVICES



Goal 3: Increase efficiency, resource optimization, and provider satisfaction.

Objective 3: Decrease UHU measures for ambulances across the county.

Emergency Services by Division:

Administration Division

		FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$	269,098 \$	227,500 \$	237,500 \$	227,500 \$	227,500	-
Charges for Services		255,928	227,500	227,500	227,500	227,500	-
Other Revenues		13,170	-	10,000	-	-	-
Expenses	\$	943,763 \$	1,056,033 \$	1,091,858 \$	1,357,795 \$	1,262,573	19.56%
Personal Services Total:		552,707	595,998	601,646	765,157	678,450	13.83 %
Operating Total:		391,056	460,035	490,212	592,638	584,123	26.97 %
County Funds	\$	674,665 \$	828,533 \$	854,358 \$	1,130,295 \$	1,035,073	24.93%

Fire Operations Division

		FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$	786,579 \$	1,110,038 \$	1,110,038 \$	1,369,475 \$	1,538,487	38.60 %
Licenses and Permits		1,780	3,500	3,500	3,500	3,500	-
Intergovernmental		86,252	52,500	52,500	49,200	49,200	-6.29%
Charges for Services		43,766	30,000	30,000	30,000	30,000	0.00 %
Other Financing Sources		-	456,280	456,280	719,017	888,029	94.62 %
Other Revenues		-	567,758	567,758	567,758	567,758	-
Expenses	\$	3,564,432 \$	3,854,150 \$	3,904,086 \$	5,735,520 \$	4,373,626	13.48%
Personal Services Total:		3,152,767	3,356,850	3,385,458	4,170,432	3,780,066	12.61 %
Operating Total:		411,665	497,300	518,628	1,565,088	593,560	19.36 %
County Funds	\$	2,777,853 \$	2,744,112 \$	2,794,048 \$	4,366,045 \$	2,835,139	3.32%

EMERGENCY SERVICES

9-1-1 Communications Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 936,935	\$ 277,734	\$ 277,734	\$ 196,760	\$ 196,760	-29.16%
Intergovernmental	936,935	259,734	259,734	178,760	178,760	-31.18%
Other Revenues	-	18,000	18,000	18,000	18,000	-
Expenses	\$ 2,201,832	\$ 3,001,026	\$ 3,019,067	\$ 3,177,991	\$ 3,016,099	0.50%
Personal Services Total:	1,948,005	2,689,316	2,627,357	2,903,431	2,741,539	1.94 %
Operating Total:	253,827	311,710	391,710	274,560	274,560	-11.92%
County Funds	\$ 1,264,897	\$ 2,723,292	\$ 2,741,333	\$ 2,981,231	\$ 2,819,339	3.53%

EMS Operations Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 14,898,152	\$ 14,568,048	\$ 14,568,048	\$ 16,545,623	\$ 16,545,623	13.57 %
Charges for Services	14,744,339	13,368,048	13,368,048	15,345,623	15,345,623	14.79 %
Other Revenues	153,813	1,200,000	1,200,000	1,200,000	1,200,000	-
Expenses	\$ 17,613,897	\$ 18,966,037	\$ 19,115,804	\$ 21,468,104	\$ 18,078,603	-4.68%
Personal Services Total:	15,263,278	16,184,848	16,213,734	17,488,795	16,132,288	-0.32%
Operating Total:	2,350,620	2,781,189	2,902,070	3,979,309	1,946,315	-30.02%
County Funds	\$ 2,715,745	\$ 4,397,989	\$ 4,547,756	\$ 4,922,481	\$ 1,532,980	-65.14%

Interagency Communications Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 264,161	\$ 400,255	\$ 400,255	\$ 409,528	\$ 409,528	2.32 %
Intergovernmental	149,369	200,000	200,000	200,000	200,000	-
Charges for Services	58,825	133,940	133,940	141,928	141,928	5.96 %
Other Revenues	55,967	66,315	66,315	67,600	67,600	1.94 %
Expenses	\$ 425,030	\$ 554,481	\$ 587,353	\$ 1,159,595	\$ 569,885	2.78%
Personal Services Total:	230,672	218,963	221,044	395,075	228,765	4.48 %
Operating Total:	194,358	335,518	366,309	764,520	341,120	1.67 %
County Funds	\$ 160,869	\$ 154,226	\$ 187,098	\$ 750,067	\$ 160,357	3.98%

Medical Examiner Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 800	-	-	-	-	-
Charges for Services	800	-	-	-	-	-
Expenses	\$ 422,900	\$ 417,750	\$ 417,750	\$ 413,750	\$ 413,750	-0.96%
Personal Services Total:	-	-	-	-	-	-
Operating Total:	422,900	417,750	417,750	413,750	413,750	-0.96%
County Funds	\$ 422,100	\$ 417,750	\$ 417,750	\$ 413,750	\$ 413,750	-0.96%

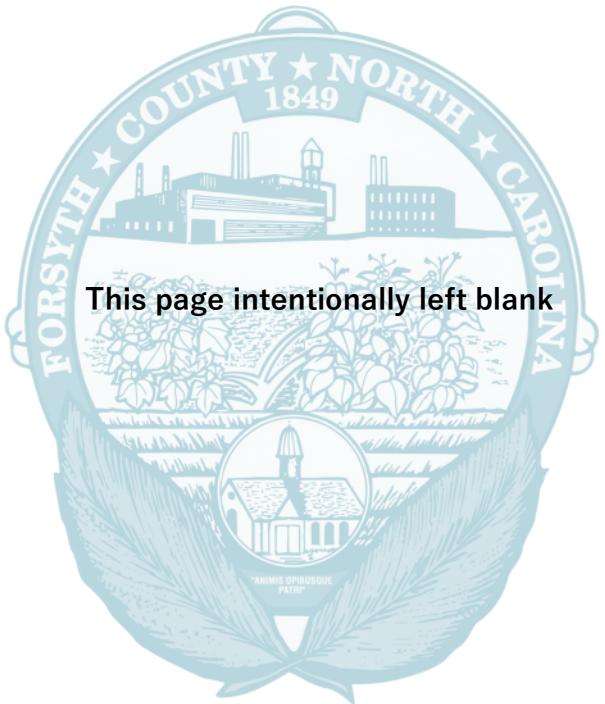
EMERGENCY SERVICES

EMS Standby

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Beeson's Crossroads Vol Fire	5,654	5,654	5,654	5,654	5,654	-
Belew's Creek Vol Fire	6,320	6,320	6,320	6,320	6,320	-
Clemmons Vol Fire/Rescue	12,486	12,486	12,486	12,486	12,486	-
Griffith Vol Fire	5,272	5,272	5,272	5,272	5,272	-
Gumtree Vol Fire/Rescue	4,116	4,116	4,116	4,116	4,116	-
Horneytown Vol Fire/Rescue	5,814	5,814	5,814	5,814	5,814	-
King Vol Fire	4,539	4,539	4,539	4,539	4,539	-
Lewisville Vol Fire/Rescue	8,863	8,863	8,863	8,863	8,863	-
Mineral Springs Vol Fire	5,974	5,974	5,974	5,974	5,974	-
Walkertown Vol Fire/Rescue	11,278	11,278	11,278	11,278	11,278	-
Old Richmond Vol Fire/Rescue	7,377	7,377	7,377	7,377	7,377	-
Piney Grove Vol Fire/Rescue	6,294	6,294	6,294	6,294	6,294	-
Salem Chapel Vol Fire	4,673	4,673	4,673	4,673	4,673	-
Rural Hall Vol Fire/Rescue	8,734	8,734	8,734	8,734	8,734	-
Union Cross Vol Fire	4,952	4,952	4,952	4,952	4,952	-
Vienna Vol Fire	6,969	6,969	6,969	6,969	6,969	-
Total	\$ 109,315	-				

Fire Protection Standby

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Beeson's Crossroads Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Belew's Creek Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Clemmons Vol Fire/Rescue	10,500	10,500	10,500	10,500	10,500	-
Griffith Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Gumtree Vol Fire/Rescue	3,500	3,500	3,500	3,500	3,500	-
Horneytown Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
King Vol Fire	3,500	3,500	3,500	3,500	3,500	-
Lewisville Vol Fire/Rescue	10,500	10,500	10,500	10,500	10,500	-
Mineral Springs Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Walkertown Vol Fire/Rescue	14,000	14,000	14,000	14,000	14,000	-
Old Richmond Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Piney Grove Vol Fire/Rescue	10,500	10,500	10,500	10,500	10,500	-
Salem Chapel Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Rural Hall Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Union Cross Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Vienna Vol Fire	10,500	10,500	10,500	10,500	10,500	-
Total	\$ 126,000	-				



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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.

Program Descriptions:

Administrative Support/Support Services Bureau – includes special teams such as SWAT, tactical/high risk apprehension team, highway interdiction team and representation on Federal task forces such as the FBI, ATF, Homeland Security, U.S. Marshalls and DEA. Also includes narcotics, professional standards, internal affairs, training, human resources and public affairs. Support Services executes court orders, serves papers and eviction notices, and collects judgments countywide. Also includes agency leadership, permitting, 911 communications, information technology, fiscal management (financial and purchasing) and facilities maintenance.

Enforcement Bureau - provides patrol, investigation and real-time intelligence services to all of Forsyth County except Winston-Salem and Kernersville. The program also includes school resource officers for all of Forsyth County except Kernersville, court security at the Forsyth County Hall of Justice, animal services, sex offender registry, community outreach and victim services.

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.

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

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.

Significant Accomplishments:

- The Sheriff's Office continues to lower their vacancy rate through enhanced recruitment efforts, competitive compensation, with concentration on detention.
- Enhanced focus on intelligence capabilities and task forces have increased the emergency response capabilities and improved the safety of the community.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 15,671,058	\$ 11,924,057	\$ 12,172,455	\$ 12,634,595	\$ 11,455,233	-3.93%
Licenses and Permits	210,221	250,000	250,000	250,000	250,000	-
Intergovernmental	4,287,446	4,008,395	4,256,793	4,680,907	4,480,907	11.79 %
Charges for services	6,543,004	6,768,210	6,768,210	6,846,098	5,966,736	-11.84%
Other revenues	829,396	707,590	707,590	757,590	757,590	7.07 %
Other financing sources	3,800,991	-	-	-	-	--
Fund balance	-	189,862	189,862	100,000	-	-100.00%
Expenses	\$ 72,757,071	\$ 75,868,716	\$ 77,165,273	\$ 85,660,773	\$ 79,027,454	4.16%
Personal Services Total:	53,238,757	57,348,687	54,969,239	60,351,151	59,012,737	2.90 %
Operating Total:	19,518,314	18,520,029	22,196,033	25,309,622	20,014,717	8.07 %
County Funds	\$ 57,086,012	\$ 63,944,659	\$ 64,992,818	\$ 73,026,178	\$ 67,572,221	5.67 %
POSITIONS (FT/PT)	595/20	586/24	586/24	608/24	595/24	

SHERIFF'S OFFICE

FY2026 Budget Highlights:

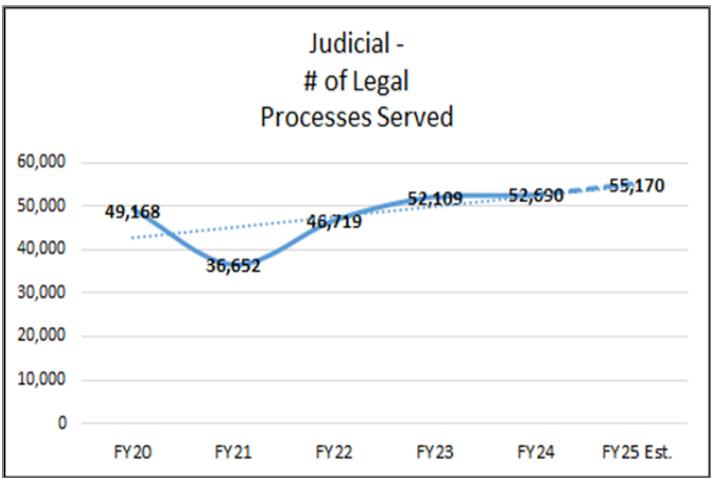
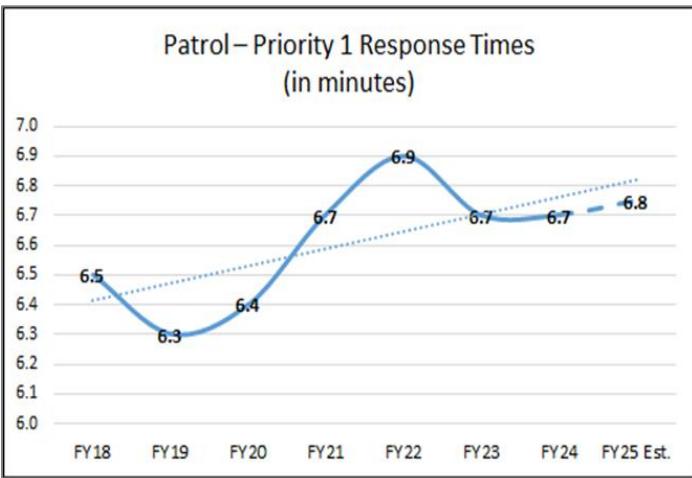
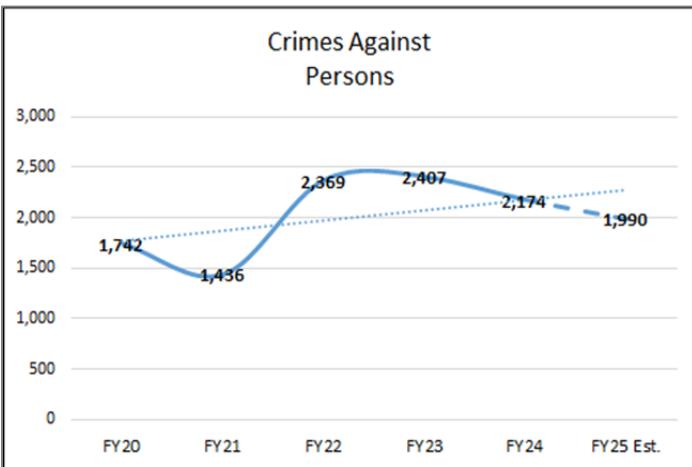
The Sheriff's Office FY26 Manager's Recommended Budget is a net County Dollar increase of \$3,627,562, or 5.67% over FY25 Adopted. Four enhancements include six new positions and one reclassified position for a total net County dollar increase of \$354,181. Four new deputies are recommended in Court Security, one new deputy in Rural Hall as part of the Mini Cop program, one new deputy in Clemmons, and one reclassified investigator to a Corporal position in Clemmons. Three Detention Officer I positions are being added back to the Sheriff's Office budget in FY26, in lieu of a temporary staffing contract utilized in FY25.

Several large contracts are increasing in the Sheriff's Office budget in FY26, including one for Body worn cameras and tasers, the Jail medical contract, the Jail food service contract, and a contract for Jail temporary staffing. The Sheriff's Office is also seeing a significant reduction in revenue due to a revised School Resource Officer (SRO) agreement with Winston-Salem Forsyth County schools. The SRO contract typically covers the cost of 39 full-time deputies and supervisors for 12 months, but a requested revision cuts the amount for Training, Equipment and Fleet by 50% and reduces the coverage to 10 months. The County will need to cover the cost of the SRO program for the remaining two months at a cost of \$746,211.

Goals and Objectives:

Goal 1: Reduce Crime & Promote Safety

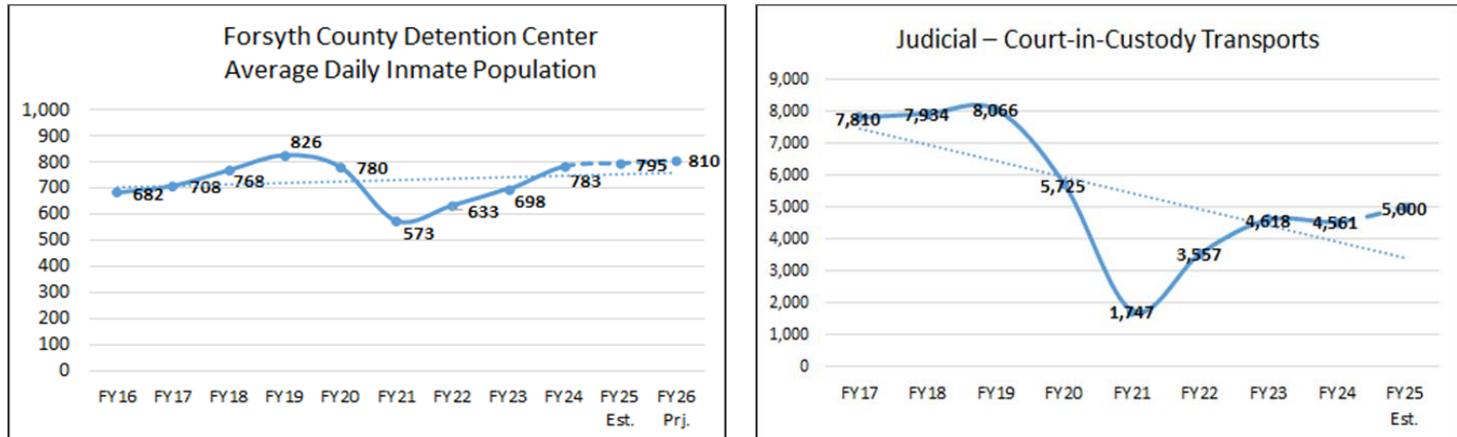
Objective 1: Build bridges with residents, Modernize technology and equipment, Interrupt drug addiction/drug trafficking, Improve school safety/mitigate juvenile crimes, Establish a safe and secure courthouse



SHERIFF'S OFFICE

Goal 2: Maintain a safe and secure Detention Center for inmates and staff

Objective 2: Decrease the Average Inmate Population, reduce vacancy rate in the Detention Center



Executive Leadership Division

	FY24	FY25	FY25	FY26	FY26	vs. FY2025
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
Revenues	\$ (6,251)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	-
Other revenues	\$ (6,251)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	-
Expenses	\$ 4,825,270	\$ 4,949,777	\$ 5,030,836	\$ 6,198,503	\$ 5,514,334	11.41%
Personnel Services Total:	3,614,112	3,809,244	3,839,399	4,321,843	4,321,843	13.46%
Operating Total:	1,211,158	1,140,533	1,191,437	1,876,660	1,192,491	4.56%
County Funds	\$ 4,819,019	\$ 4,944,777	\$ 5,025,836	\$ 6,193,503	\$ 5,509,334	11.42%

Support Services Division

	FY24	FY25	FY25	FY26	FY26	vs. FY2025
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
Revenues	\$ (1,096,567)	\$ (1,050,190)	\$ (1,050,190)	\$ (1,132,690)	\$ (1,132,690)	7.86%
Licenses and Permits	\$ (210,221)	\$ (250,000)	\$ (250,000)	\$ (250,000)	\$ (250,000)	-
Intergovernmental	\$ (38,225)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)	-
Charges for services	\$ (846,605)	\$ (760,100)	\$ (760,100)	\$ (842,600)	\$ (842,600)	10.85%
Other revenues	\$ (1,516)	\$ (90)	\$ (90)	\$ (90)	\$ (90)	-
Expenses	\$ 9,729,928	\$ 10,253,542	\$ 10,306,838	\$ 12,214,510	\$ 11,326,396	10.46%
Personnel Services Total:	7,322,834	8,019,226	8,084,451	9,278,333	8,861,690	10.51%
Operating Total:	2,407,094	2,234,316	2,222,387	2,936,177	2,464,706	10.31%
County Funds	\$ 8,633,362	\$ 9,203,352	\$ 9,256,648	\$ 11,081,820	\$ 10,193,706	10.76%

SHERIFF'S OFFICE

Enforcement Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ (8,233,232)	\$ (8,457,005)	\$ (8,457,005)	\$ (9,507,925)	\$ (8,328,563)	-1.52%
Intergovernmental	\$ (3,791,320)	\$ (3,724,395)	\$ (3,724,395)	\$ (4,440,427)	\$ (4,240,427)	13.86%
Charges for services	\$ (4,441,220)	\$ (4,732,610)	\$ (4,732,610)	\$ (4,967,498)	\$ (4,088,136)	-13.62%
Other revenues	\$ (692)	-	-	-	-	-
Fund balance	-	-	-	\$ (100,000)	-	-
Expenses	\$ 22,535,467	\$ 23,429,928	\$ 23,838,149	\$ 27,319,346	\$ 24,513,701	4.63%
Personnel Services Total:	20,844,395	21,537,384	21,725,043	23,324,133	22,479,435	4.37%
Operating Total:	1,691,072	1,892,544	2,113,106	3,995,213	2,034,266	7.49%
County Funds	\$ 14,302,235	\$ 14,972,923	\$ 15,381,144	\$ 17,811,421	\$ 16,185,138	8.10%

Animal Services Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ (1,973)	\$ (500)	\$ (500)	\$ (1,000)	\$ (1,000)	100.00%
Charges for services	\$ (1,973)	\$ (500)	\$ (500)	\$ (1,000)	\$ (1,000)	100.00%
Expenses	\$ 1,680,072	\$ 1,625,690	\$ 1,640,348	\$ 1,832,221	\$ 1,581,305	-2.73%
Personnel Services Total:	1,641,736	1,563,767	1,578,425	1,605,154	1,521,826	-2.68%
Operating Total:	38,336	61,923	61,923	227,067	59,479	-3.95%
County Funds	\$ 1,678,099	\$ 1,625,190	\$ 1,639,848	\$ 1,831,221	\$ 1,580,305	-2.76%

Detention Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ (2,377,804)	\$ (2,210,869)	\$ (2,210,869)	\$ (1,964,000)	\$ (1,964,000)	-11.17%
Intergovernmental	\$ (303,660)	\$ (174,000)	\$ (174,000)	\$ (176,500)	\$ (176,500)	1.44%
Charges for services	\$ (1,253,206)	\$ (1,275,000)	\$ (1,275,000)	\$ (1,035,000)	\$ (1,035,000)	-18.82%
Other revenues	\$ (820,938)	\$ (702,500)	\$ (702,500)	\$ (752,500)	\$ (752,500)	7.12%
Fund balance	-	\$ (59,369)	\$ (59,369)	-	-	-100.00%
Expenses	\$ 33,582,977	\$ 35,306,703	\$ 35,787,806	\$ 37,865,607	\$ 35,861,133	1.57%
Personnel Services Total:	19,709,870	22,327,198	19,649,120	21,722,382	21,728,638	-2.68%
Operating Total:	13,873,107	12,979,505	16,138,685	16,143,225	14,132,495	8.88%
County Funds	\$ 31,205,172	\$ 33,095,834	\$ 33,576,937	\$ 35,901,607	\$ 33,897,133	2.42%

Sheriff's Office Grant Program Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ (154,241)	\$ (200,493)	\$ (448,891)	\$ (23,980)	\$ (23,980)	-88.04%
Intergovernmental	\$ (154,241)	\$ (70,000)	\$ (318,398)	\$ (23,980)	\$ (23,980)	-65.74%
Fund balance	-	\$ (130,493)	\$ (130,493)	-	-	-100.00%
Expenses	\$ 403,357	\$ 303,076	\$ 561,296	\$ 230,585	\$ 230,585	-23.92%
Personnel Services Total:	105,810	91,868	92,801	99,305	99,305	8.10%
Operating Total:	297,546	211,208	468,496	131,280	131,280	-37.84%
County Funds	\$ 249,116	\$ 102,583	\$ 112,405	\$ 206,605	\$ 206,605	101.40%

FAMILY JUSTICE CENTER

Department Mission: The Bridges to Hope Family justice Center brings organizations together in one space to provide services at no cost to individuals and families experiencing domestic violence, sexual assault, child maltreatment, elder abuse, and human trafficking.

Program Descriptions:

Family Justice Center Model: The family justice center model is identified as a best practice in the field of domestic violence intervention and prevention services by the US Department of Justice, developed by Alliance for Hope International, both in the United States and abroad.

Types of Services/Assistance Offered: Law enforcement, criminal and civil proceedings, victim support, advocacy, safety planning, legal consultation and support, electronic filing of applications for Domestic Violence Protective Orders, counseling for adults and children

Additional referrals will be provided for: financial education, parenting support, screening for public benefits, housing, vocational skills, training and education.

Partners: (inclusive of, but not limited to) Children's Law Center of Central North Carolina, City of Winston-Salem, Family Services, Inc., Financial Pathways of the Piedmont, Forsyth County Clerk of Court, Forsyth County District Attorney's Office, Forsyth County Government, Forsyth County Magistrate's Office, Forsyth County Department of Social Services, Forsyth County Sheriff's Office, Kernersville Police Department, Legal Aid of North Carolina, North Carolina Department of Public Safety-Adult Correction, Survivors, Winston-Salem Police Department, World Relief Triad, Experiment in Self Reliance and The Parenting Path.

Significant Accomplishments:

- Expanded and sustained trauma-informed partnerships with external organizations.
- Increased efforts to educate Forsyth County communities including professional service providers and potential clients about Bridges to Hope/Intimate Partner Violence.

Budget Summary

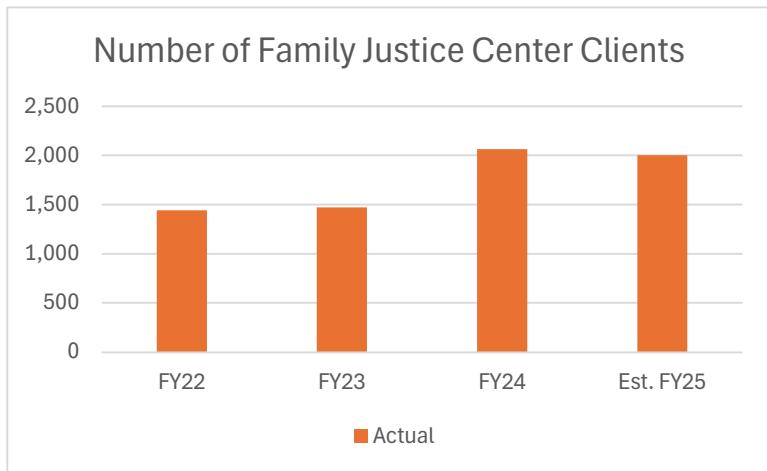
	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 2,000	- \$ 16,900		-	-	-
Other revenues	2,000	-	-	-	-	-
Fund balance	-	-	16,900	-	-	-
Expenses	\$ 349,441	\$ 400,417	\$ 420,429	\$ 418,767	\$ 410,667	2.56%
Personal Services Total:	333,561	381,163	384,275	391,737	391,737	2.77 %
Operating Total:	15,880	19,254	36,154	27,030	18,930	-1.68%
County Funds	\$ 347,441	\$ 400,417	\$ 403,529	\$ 418,767	\$ 410,667	2.56 %
POSITIONS (FT/PT)	5/0	5/0	5/0	5/0	5/0	

FAMILY JUSTICE CENTER

FY2026 Budget Highlights:

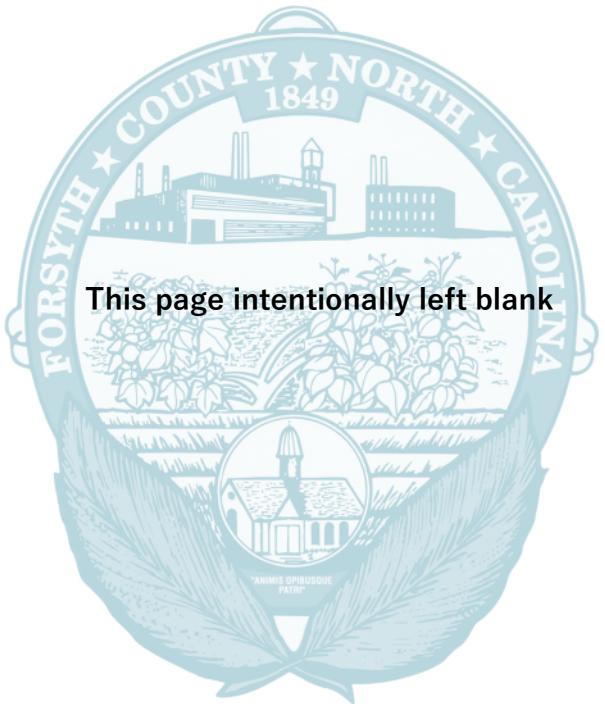
The FY26 Recommended Budget for Family Justice Center reflects an overall increase of \$10,250 or 2.56% in net County dollars over the FY25 Adopted Budget. Expenditures from Personal Services increased \$10,574 or 2.77% over Adopted Budget. Expenditures from Operating decreased \$324 or 1.68% from the FY25 Adopted Budget. There is currently no revenue to list for this department.

Goals and Objectives:



Goal 1: To provide navigation of multiple resources for safety and support, both onsite and offsite.

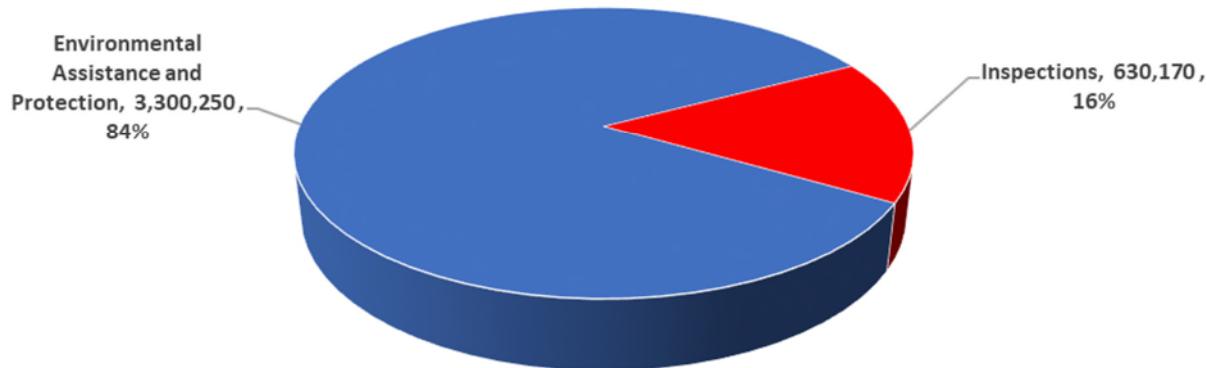
Objective 1: Identify the number of clients served by Bridges to Hope Family Justice Center



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ENVIRONMENTAL MANAGEMENT SERVICE AREA

**Environmental Management Service Area
\$3.9 million, or 0.7% of General Fund Expenditures**



Operating Goals & Objectives:

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

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

ENVIRONMENTAL ASSISTANCE 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.

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.

Significant Accomplishments:

- Issued 146 Air Quality Permits and Registrations for Stationary Sources of emissions, Asbestos Renovation/Demolition projects, Gasoline Dispensing Facilities, Dry Cleaners and Open Burning for Firefighter Training and Land Clearing.
- Performed 1,643 Compliance Assurance Inspections (833 Solid Waste, 383 Permitted/Registered Facilities and 427 Asbestos Inspections).
- Initiated 160 Enforcement Actions involving Air, Solid Waste and Asbestos-related violations.
- Conducted 302 complaint investigations involving Open Burning, Solid Waste, Nuisance Odors and Abrasive Blasting.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	FY26 Adopted	vs. FY25
Revenues	\$ 1,456,118	\$ 1,023,891	\$ 1,179,091	\$ 999,891	\$ 999,891	\$ 999,891	-2.34%
Licenses and Permits	\$ 258,028	\$ 236,191	\$ 236,191	\$ 229,191	\$ 229,191	\$ 229,191	-2.96%
Intergovernmental	\$ 1,195,481	\$ 786,000	\$ 941,200	\$ 769,000	\$ 769,000	\$ 769,000	-2.16%
Charges for services	\$ 2,423	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	-
Other Revenues	\$ 186	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	-
Expenses	\$ 2,883,218	\$ 3,043,975	\$ 3,237,055	\$ 3,300,250	\$ 3,300,250	\$ 3,300,250	8.42%
Personal Services Total:	\$ 2,429,851	\$ 2,503,603	\$ 2,525,233	\$ 2,736,295	\$ 2,736,295	\$ 2,736,295	9.29%
Operating Total:	\$ 453,367	\$ 540,372	\$ 711,822	\$ 563,955	\$ 563,955	\$ 563,955	4.36%
County Funds	\$ 1,427,100	\$ 2,020,084	\$ 2,057,964	\$ 2,300,359	\$ 2,300,359	\$ 2,300,359	13.87%
Positions (FT/PT)	25/1	25/1	25/1	25/1	25/1	25/1	

FY2026 Budget Highlights:

EAP's recommended budget for FY26 is \$2,300,359 which reflects a net County dollar increase of \$280,275, or 13.87% over FY25. Revenues for FY26 are decreasing by \$24,000 from FY25. This is largely due to reductions in DENR air awareness education program revenue and NESHAP permit fees decreasing due to slowdown in demolitions. Expenditures for FY26 are increasing by \$256,275, or 8.42% over FY25 due mainly to increases in Personal Services of \$232,692. Expenditures other than Personal Services are increasing by \$23,583, or 4.36% over FY25. These increases are driven by Purchased services, which are increasing by \$17,336 over FY25.

ENVIRONMENTAL ASSISTANCE AND PROTECTION

Goals and Objectives

Goal 1: Promote and protect a healthy local environment for the benefit of Forsyth County citizens and visitors by promptly and professionally investigating complaints and reported concerns.

Objective 1: Provide prompt, thorough investigative assessment of each complaint and environmental concern reported by citizens, businesses, and referrals from other federal, state, and local agencies. Provide professional compliance assistance services and expertise at every opportunity to promote pollution prevention and regulatory compliance, and to carry out equitable enforcement of environmental regulations as necessary to mitigate violations and minimize risks.

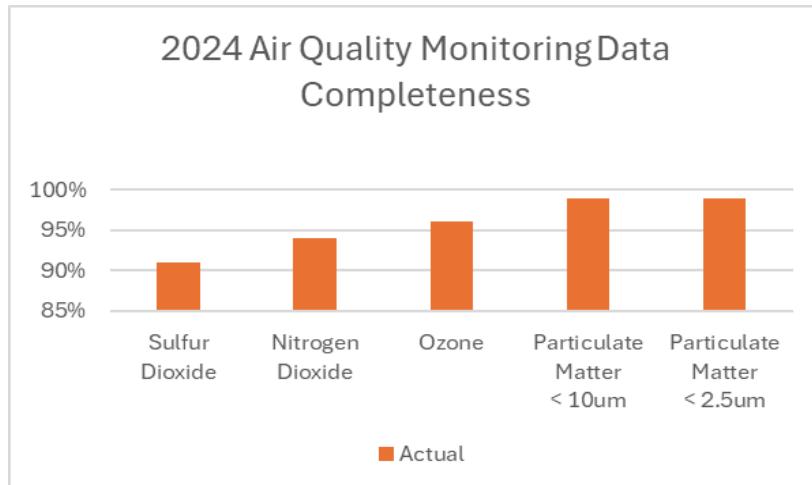
Goal 2: Monitor outdoor ambient air pollution levels in the County and exceed federal, state, and local regulatory requirements for data capture and reporting.

Objective 1: Ensure uninterrupted operation of all technical components of the ambient air pollution monitoring network and compliance with all related requirements including equipment maintenance and repair, data capture efficiency, required quality assurance/quality control (QA/QC) data verification procedures and required reporting of certified pollutant data.

Goal 3: Promptly review applications and act on air quality permits, modifications, and renewals, as required, in substantially less time than required by applicable federal, state, and local regulations.

Objective 1: Provide excellent customer service while minimizing the potential for negative impacts and inconvenience for regulated businesses and local industrial facilities.

Key Performance Measures



Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Expenses						
Administration	\$ 492,783	\$ 607,771	\$ 599,553	\$ 643,307	\$ 643,307	5.80%
Air Quality Control	\$ 1,735,207	\$ 1,673,704	\$ 1,871,929	\$ 1,827,947	\$ 1,827,947	9.20%
Environmental Health-OEAP	\$ 582,073	\$ 675,484	\$ 677,775	\$ 734,971	\$ 734,971	8.80%
Sustainability	\$ 73,155	\$ 87,016	\$ 87,798	\$ 94,025	\$ 94,025	8.10%
Total	\$ 2,883,218	\$ 3,043,975	\$ 3,237,055	\$ 3,300,250	\$ 3,300,250	8.42%

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.

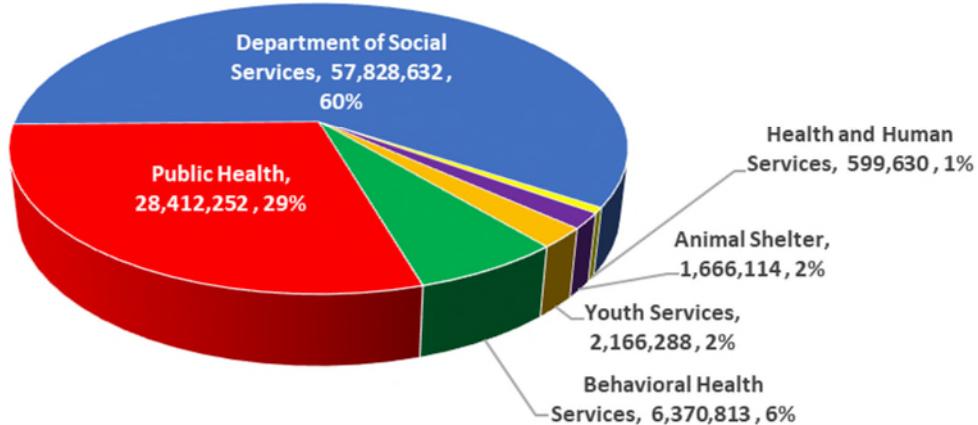
Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ -	\$ 215,270	\$ 215,270	\$ 189,210	\$ 189,210	-12.11%
Charges for Services	-	215,270	215,270	189,210	189,210	-12.11%
Expenses	\$ 228,219	\$ 602,540	\$ 602,540	\$ 630,170	\$ 630,170	4.59%
Personal Services Total:	1,325	1,800	1,800	1,800	1,800	0.00%
Operating Total:	226,894	600,740	600,740	628,370	628,370	4.60%
County Funds	\$ 228,219	\$ 387,270	\$ 387,270	\$ 440,960	\$ 440,960	13.86%

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

HEALTH AND HUMAN SERVICES SERVICE AREA

**Health and Human Services Service Area
\$97.0 million, or 16.5% of General Fund Expenditures**



Operating Goals & Objectives:

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

- a. Providing services for the treatment of mental illness, developmental disabilities, and alcohol and drug abuse.
- b. Supporting strategies that reduce teen pregnancy, infant mortality, HIV and other sexually transmitted diseases, substance abuse, dental disease, and other 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.
- g. Providing child welfare programs including child protective services, foster care, and adoptions.
- h. Providing employment services, assistance with medical services, and daycare for families to help them become gainfully employed.
- i. Providing assistance to elderly members of the community through Medicaid, adult protective services, adult daycare and congregate meals.
- j. Facilitating in-home aid services to help elderly clients stay at home instead of relocating to assisted living facilities and providing trustee services for some adult clients as well as juvenile wards of the County.
- k. Providing low income energy assistance and crisis intervention services.
- l. Meeting space needs for detention facilities for the youth population of the County.
- m. Providing educational, counseling, and other supervised services for youthful offenders while they are in detention.
- n. Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.
- o. Providing safe, humane housing for strays, abandoned, abused and impounded animals.
- p. Providing the rabies quarantine program
- q. Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.

ANIMAL SHELTER

Department Mission: To protect the public's health and safety and to support the welfare of animals in our community. The Animal Shelter provides a haven to stray, injured, and homeless pets within Forsyth County. The shelter follows a model where the largest impact for the community and their animals is through collaborative efforts and community relationships. The Animal Shelter strives to place healthy and safe animals either in adoptive homes or transfer to a partner organization and sister shelters and to promote responsible pet ownership in Forsyth County

Program Descriptions:

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

In conjunction with the Animal Protection & Control Advisory Board, this program facilitates communication and coordination of animal interest organizations. Provides public/private partnership programs which benefit the people and animals of the community.

Significant Accomplishments:

- In March 2025, the Animal Shelter welcomed a new Department Director.
- In FY26, Animal Shelter staff will participate in new training and development opportunities to enhance daily shelter operations and to continue to protect the public health and safety of the community.

Budget Summary

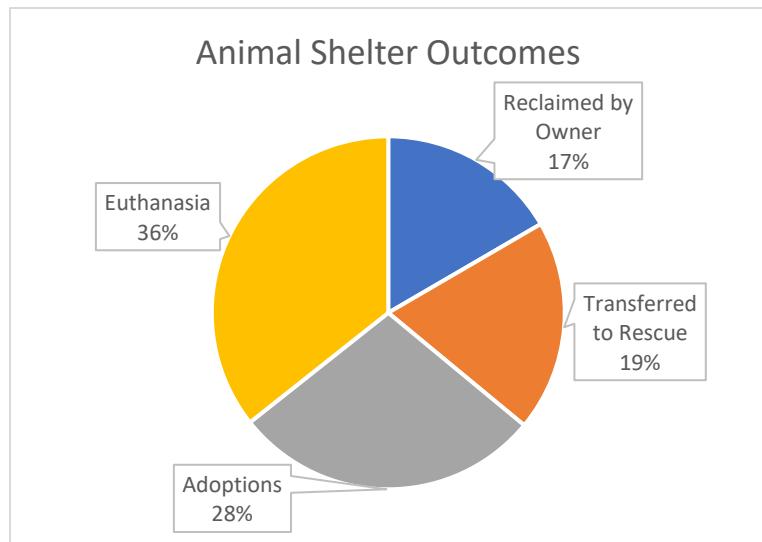
	FY24	FY25	FY25	FY26	FY26	vs. FY2025
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
Revenues	\$ 68,834	\$ 70,000	\$ 70,000	\$ 60,000	\$ 60,000	-14.29%
Charges for services	54,211	70,000	70,000	60,000	60,000	-14.29%
Other revenues	14,623	-	-	-	-	--
Expenses	\$ 1,173,595	\$ 1,453,036	\$ 1,474,345	\$ 1,612,114	\$ 1,666,114	14.66%
Personal Services Total:	783,038	928,478	935,510	1,024,111	1,024,111	10.30 %
Operating Total:	390,557	524,558	538,835	588,003	642,003	22.39 %
County Funds	\$ 1,104,761	\$ 1,383,036	\$ 1,404,345	\$ 1,552,114	\$ 1,606,114	16.13 %
POSITIONS (FT/PT)	15/2	15/2	15/2	18/2	18/2	

FY2026 Budget Highlights:

The Animal Shelter Recommended budget is a net County Dollar increase of \$223,078, or 16.3% over the FY25 Adopted budget. One Enhancement is included in the recommended budget for three new Health and Wellness Techs at a net cost of \$130,773. Revenues are decreasing slightly for Animal Reclaims and Boarding costs. Spay and neuter costs should remain low due to a continued partnership with an in-house, low-cost provider. The Animal Shelter will have a new Director in FY26, and additional Vet fees, Medical Supplies, and other operating supplies are anticipated.

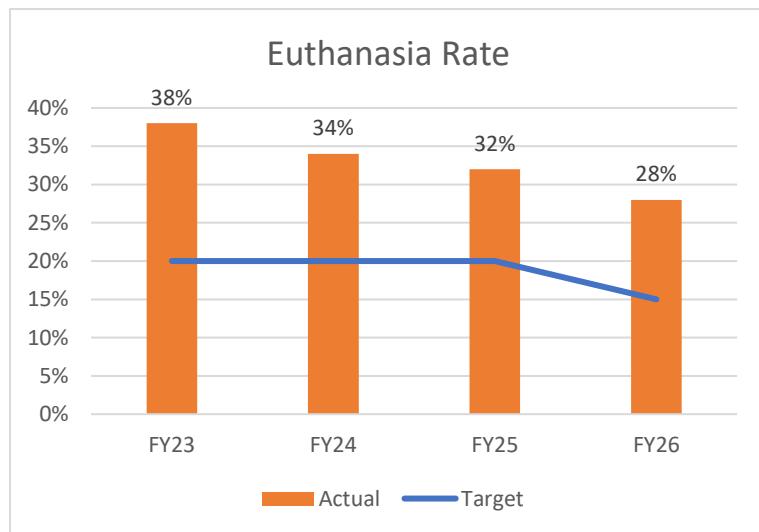
ANIMAL SHELTER

Goals and Objectives:



Goal 1: Improve positive animal outcomes

Objective 1: Increase the number of animals adopted and continue to build strong relationships with community animal rescue partners.



Goal 2: Reduce the Euthanasia Rate

Objective 2: Increase the capacity to care for a large volume of animals coming into the shelter, increase adoptions, increase rescue transfers, support spay and neuter education programs.

YOUTH SERVICES

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

Program Descriptions:

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

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

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 1,039,114	\$ 1,263,715	\$ 1,424,043	\$ 940,852	\$ 940,852	-25.55%
Intergovernmental	1,039,114	940,852	1,069,148	940,852	940,852	0.00 %
Other revenues	-	-	32,032	-	-	0.00 %
Fund balance	-	322,863	322,863	-	-	-100.00%
Expenses	\$ 2,212,987	\$ 2,463,715	\$ 2,624,248	\$ 2,166,288	\$ 2,166,288	-12.07%
Personal Services Total:	23,975	15,000	15,205	25,436	25,436	69.57%
Operating Total:	2,189,012	2,448,715	2,609,043	2,140,852	2,140,852	-12.57%
County Funds	\$ 1,173,873	\$ 1,200,000	\$ 1,200,205	\$ 1,225,436	\$ 1,225,436	2.12%

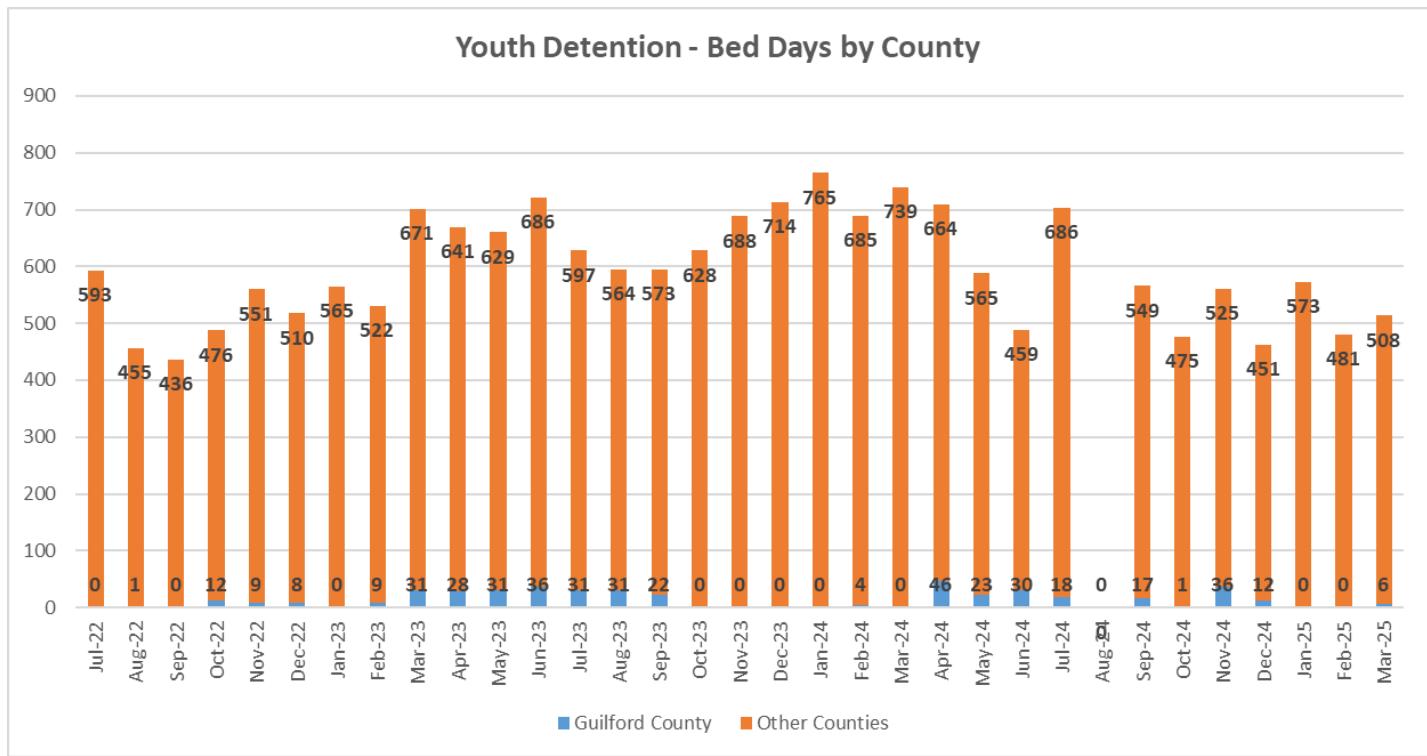
Budget Highlights:

Youth Services includes two components – the cost to the County for housing youth who have been remanded to a youth detention facility and the pass-through funding for the Juvenile Crime Prevention Council. Expenditures are decreasing due to the Gun and Gang Violence fund balance not budgeted in Youth Services in Fiscal Year 2025-2026. This was budgeted in a reserve in the Fiscal Year 2024-2025 Adopted Budget and is included in the Public Health budget for Fiscal Year 2025-2026 to sustain funding of the Cure Violence Program through Forsyth WINS.

The Juvenile Crime Prevention Council funding and youth detention funds remain the same as Fiscal Year 2024-2025.

YOUTH SERVICES

Performance Measure:



The chart above reflects bed days at the Guilford County facility and bed days at other facilities across the State. Guilford County is shown as it is the closest youth detention facility.

HEALTH AND HUMAN SERVICES

Department Mission: To improve service delivery integration and coordination across Forsyth County's Health and Human Services agencies, programs, and projects. The Health and Human Services areas served by this Department includes Public Health, Social Services, Behavioral Health, and the Family Justice Center.

Program Descriptions:

Health and Human Services was established in Fiscal Year 2022-2023. The department aims to develop a consensus on a standardized set of policies, procedures, and processes that will influence how human services agencies deliver services and exchange information.

Significant Accomplishments:

- The Public Health Hispanic Liaison Program which includes two Public Health Educators, transitioned to Health and Human Services to expand services to all health and human services departments.
- The Health and Human Services Outreach Team actively took part in various community events, serving a key role in connecting with the public—frequently engaging with families, children, and individuals in need.

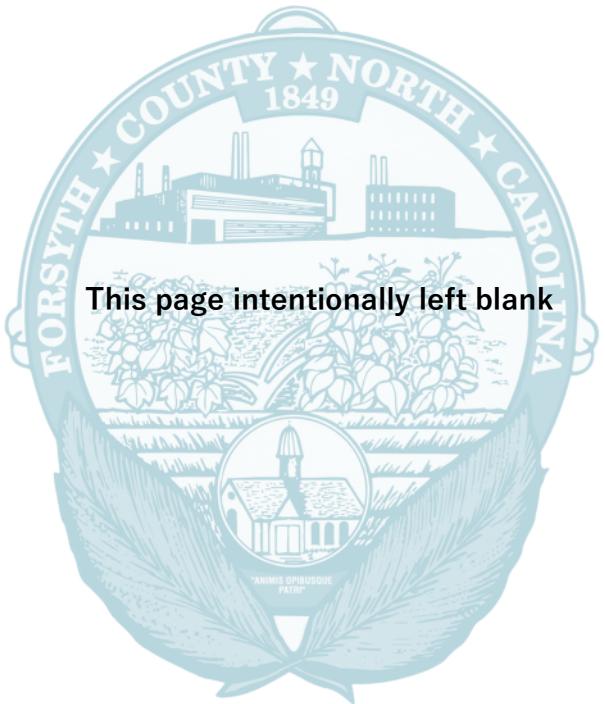
Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	-	-	-	\$ 22,500	\$ 22,500	-
Charges for services	-	-	-	22,500	22,500	-
Expenses	\$ 323,444	\$ 486,256	\$ 489,744	\$ 601,130	\$ 599,630	23.32%
Personal Services Total:	310,736	460,216	463,704	548,620	548,620	19.21 %
Operating Total:	12,708	26,040	26,040	52,510	51,010	95.89 %
County Funds	\$ 323,444	\$ 486,256	\$ 489,744	\$ 578,630	\$ 577,130	18.69 %

POSITIONS (FT/PT) 5/0 5/0 5/0 7/0 7/0

FY2026 Budget Highlights:

The FY26 Recommended Budget for Health & Human Services reflects an overall increase of \$90,874 or 18.69% in net County dollars over the FY25 Adopted Budget. Personal Services increased \$88,404, or 19.21% over FY25 Adopted Budget. Expenditures from Operating increased \$24,970, or 95.89% over FY25 Adopted Budget. Revenues are increasing by \$22,500 related to the expected facility revenue for the new Highland Avenue Park and Renovated Auditorium. For FY26, this department will comprise of seven positions that will focus on Human Services Planning, Business Analysis, Evaluation, and Public Health Education. Hispanic Liaisons (health educators) transitioned from the Public Health Department to Health and Human Services in FY25.



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SOCIAL SERVICES

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

Program Descriptions:

Economic Services - provides intake and eligibility determination for economic subsidy programs in the areas of food and nutrition, childcare, Work First, employment services, emergency assistance and energy programs.

Family & Children Services - provides children's protective services, intake and assessment, in-home services, permanency planning services such as foster care and adoptions, foster-to-adoption licensure, and clinical social work.

Adult Services - provides adult protective services, intake assistance, in-home services guardianship, placement services with families or assisted living, and monitoring of licensed adult care facilities.

Child Support - establishes and enforces State and Federal child support regulations with emphasis on fatherhood engagement and guidance for current/previoudly incarcerated parents.

Medicaid Services - provides intake and eligibility determination for Medicaid assistance for children and adults as well as Non-Emergency Medical Transportation.

Significant Accomplishments:

- Implemented Agency-wide strategies to improve the retention rate of employees.
- Ensured Internal Accountability of Assets, Resources, Productivity and Performance.
- Enhanced service delivery intersection between FCDSS and Public Health to promote access to services and a continuum of care model.
- Continued to promote Child Support Services as a family-centered entity with an emphasis on fatherhood engagement and/or incarcerated parents.
- Enhanced services and improve MOU and secondary performance measures for FNS Employment & Training Services and Work First Services.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 29,146,351	\$ 32,147,133	\$ 32,214,580	\$ 30,117,096	\$ 30,068,858	-6.46%
Licenses and Permits	26,002,335	29,813,247	29,813,247	27,363,104	27,363,104	-8.22%
Intergovernmental	326,506	503,500	503,500	293,053	293,053	-41.80%
Charges for services	2,817,509	762,712	830,159	1,393,265	1,345,027	76.35 %
Other revenues	-	1,067,674	1,067,674	1,067,674	1,067,674	-
Expenses	\$ 46,714,805	\$ 57,477,546	\$ 58,315,106	\$ 57,985,592	\$ 57,828,632	0.61%
Personal Services Total:	36,616,051	40,484,419	40,815,598	44,438,385	44,348,215	9.54 %
Operating Total:	10,098,754	16,993,127	17,499,508	13,547,207	13,480,417	-20.67%
County Funds	\$ 17,568,454	\$ 25,330,413	\$ 26,100,526	\$ 27,868,496	\$ 27,759,774	9.59 %
POSITIONS (FT/PT)	549/0	560/0	560/0	567/0	564/0	

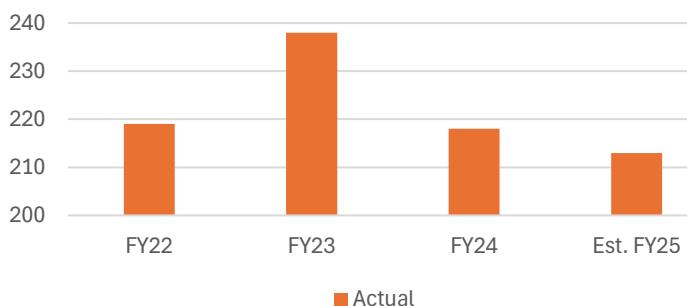
SOCIAL SERVICES

FY2026 Budget Highlights:

The FY26 Recommended Budget for Social Services represents an overall \$2,429,361 increase or 9.59% in net County dollars over the FY25 Adopted Budget. Expenditures in FY26 reflect an increase of \$351,086 over FY25 while revenues reflect a decrease of \$2,078,275 over FY25. FY26 expenditure increases are driven significantly by Personal Services. Other drivers for FY26 include Travel, Purchased Services, and Other Operating Costs. The decrease in revenue relates to the decision by the State to administer Low Energy Assistance programs directly rather than passing these funds through the County. Social Services requested several Enhancements and four new positions for the After Hours Unit are included in the FY26 Recommended Budget.

Goals and Objectives:

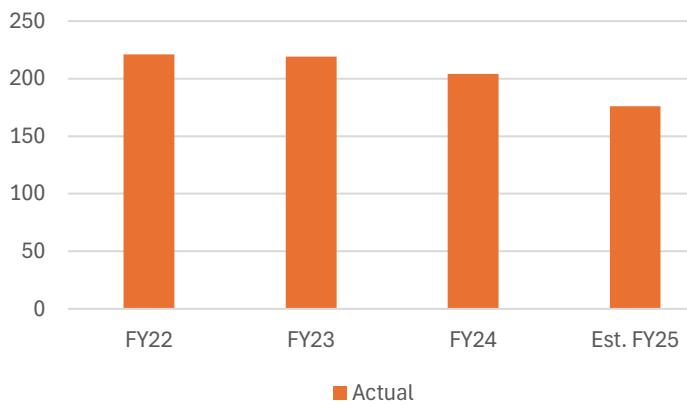
Average Number of Children
in Foster Care



Goal 1: Enhance Whole-person care for our customers.

Objective 1: Identify average number of children in Foster Care.

Average Number of Adult Wards



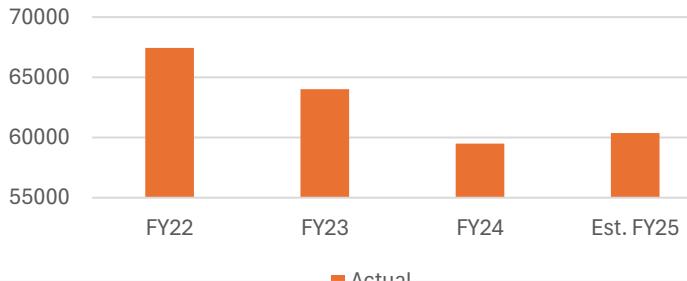
Goal 1: Enhance Whole-person care for our customers.

Objective 2: Identify average number of Adult Wards.

SOCIAL SERVICES

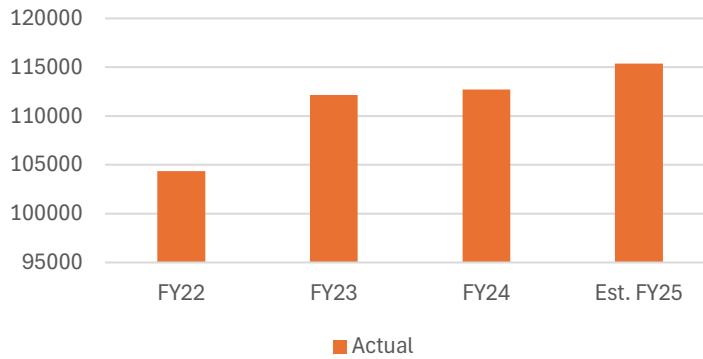
Goal 1: Enhance Whole-person care for our customers.

Average Number of Individuals Served Through Food and Nutrition Services Program



Objective 3: Identify average number of individuals served through Food and Nutrition Services Program.

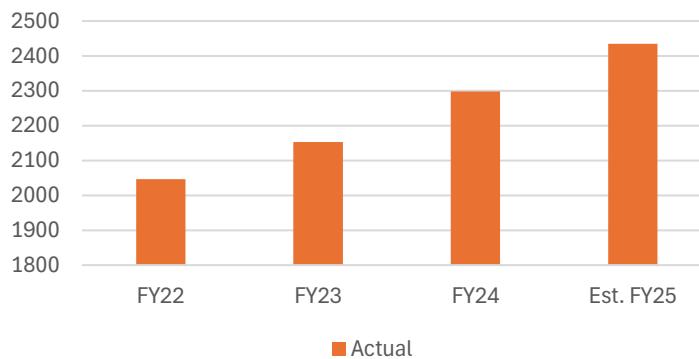
Average Number of Individuals Served through Medicaid Services



Goal 1: Enhance Whole-person care for our customers.

Objective 4: Identify average number of individuals served through Medicaid Services.

Average Number of Children Receiving Child Care Subsidy



Goal 1: Enhance Whole-person care for our customers.

Objective 5: Identify average number of children receiving Child Care Subsidy.

SOCIAL SERVICES

Social Services Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
Administration	3,789,432	4,603,303	4,760,148	4,848,390	4,848,390	5.32%
Economic Services	9,389,621	21,737,090	14,952,434	11,952,465	11,945,965	-45.04%
Family & Children Services	15,842,975	17,813,331	18,231,659	20,055,807	19,964,923	12.08%
Adult Services	6,871,684	7,350,203	7,449,565	7,591,471	7,532,015	2.47%
Child Support	3,407,640	4,020,759	4,049,741	3,813,422	3,813,302	-5.16%
Medicaid Services	7,413,453	1,952,860	8,871,559	9,724,037	9,724,037	397.9%
Total	\$ 46,714,805	\$ 57,477,546	\$ 58,315,106	\$ 57,985,592	\$ 57,828,632	0.61%

PUBLIC HEALTH

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

Program Descriptions:

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

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

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

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

Clinics – provide preventative care, diagnosis and treatment through our Tuberculosis (TB), Family Planning, STD, Immunizations and Breast and Cervical Cancer Control Program (BCCCP) clinics.

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

Significant Accomplishments:

- Increased access to services by expanding clinic hours and offering more appointment availability for residents.

Public Health Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
IHS Administration	2,581,034	2,907,098	2,998,713	3,083,767	3,065,907	5.5%
Dental Services	1,235,628	1,576,385	1,585,595	1,519,492	1,513,392	-4.0%
IHS Grant Programs	946,638	670,922	1,782,187	1,644,149	1,054,022	57.1%
Preventive & Health Education Services	4,281,257	5,562,391	5,596,296	5,225,720	5,189,980	-6.7%
PHE Grant Programs	4,034,301	4,206,797	5,275,629	5,111,895	4,575,011	8.8%
Personal Health & Clinical Services	4,313,828	5,253,270	5,421,482	5,436,594	5,262,391	0.2%
PH&CS Grant Programs	707,827	345,982	1,424,968	302,288	302,288	-12.6%
Laboratory Services	883,169	1,141,317	1,144,712	1,210,695	1,196,025	4.8%
Environmental Health	3,513,527	3,705,708	3,749,305	3,671,247	3,661,122	-1.2%
Women, Infants and Children (WIC)	2,547,944	2,341,425	2,680,590	2,600,464	2,592,114	10.7%
Pharmacy	533,364	-	-	-	-	-
Total	\$ 25,578,517	\$ 27,711,295	\$ 31,659,477	\$ 29,806,311	\$ 28,412,252	2.5%

PUBLIC HEALTH

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 11,079,644	\$ 11,877,137	\$ 15,362,471	\$ 12,942,785	\$ 13,244,448	11.51 %
Licenses and Permits	282,932	267,500	267,500	272,600	272,600	1.91 %
Intergovernmental	8,895,204	8,352,648	11,827,982	9,338,105	9,338,105	11.80 %
Charges for services	1,765,802	1,793,918	1,793,918	1,859,209	1,859,209	3.64 %
Other revenues	135,706	1,463,071	1,473,071	1,472,871	1,472,871	0.67 %
Fund balance	-	-	-	-	301,663	-
Expenses	\$ 25,578,516	\$ 27,711,295	\$ 31,659,476	\$ 29,806,310	\$ 28,412,252	2.53%
Personal Services Total:	21,356,954	23,366,336	24,049,924	23,790,144	23,204,969	-0.69%
Operating Total:	4,221,562	4,344,959	7,609,552	6,016,167	5,207,283	19.85 %
County Funds	\$ 14,498,873	\$ 15,834,158	\$ 16,297,005	\$ 16,863,525	\$ 15,167,804	-4.21%
POSITIONS (FT/PT)	263/24	262/23	263/23	260/23	260/23	

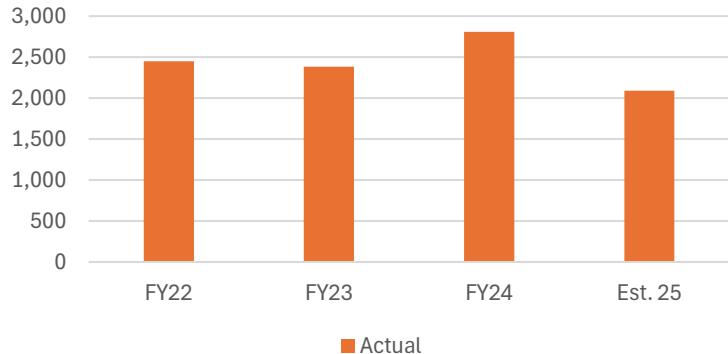
FY2026 Budget Highlights:

The FY26 Recommended Budget for Public Health reflects a net county dollar decrease of \$242,011 or 1.53%. Revenue is increasing over the FY25 Adopted Budget largely due to additional intergovernmental revenue. Public Health requested three enhancements to make changes to services with two of them included in the recommended budget. The recommended enhancements include an iReception Kiosk to enhance efficiency and improve client experience within Health and Human Services facilities and a partial expansion of the Forsyth WINS (Winston-Salem Interventions for Non-Violent Streets) program that is funded completely with Gun and Gang Violence dollars reserved by the Board of Commissioners several years ago.

PUBLIC HEALTH

Goals and Objectives:

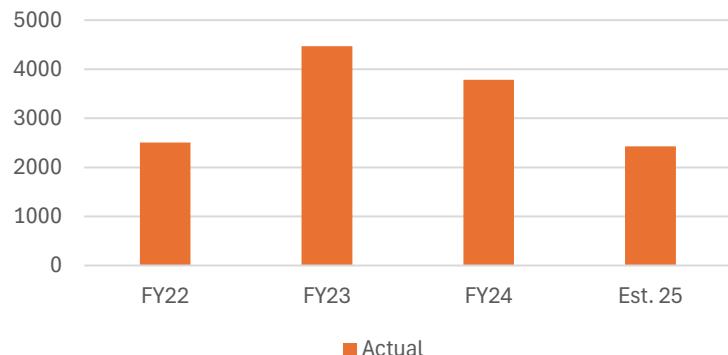
Patients seen in the Dental Clinic



Goal 1: Improve health and reduce health disparities.

Objective 1: Increase patient volume in the dental clinic to improve access to oral health services.

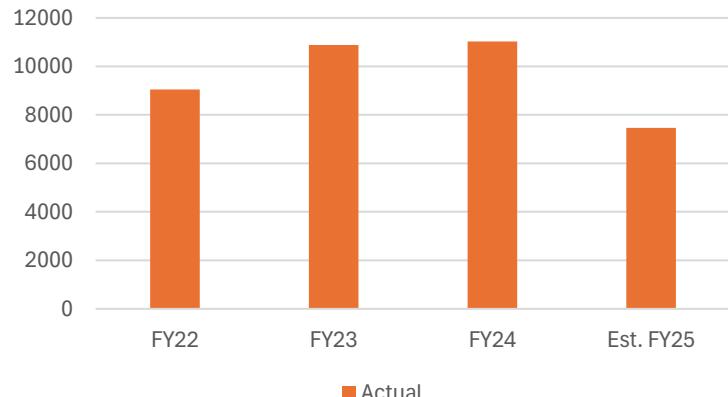
Food Lodging and Inspectitons Completed



Goal 1: Improve health and reduce health disparities

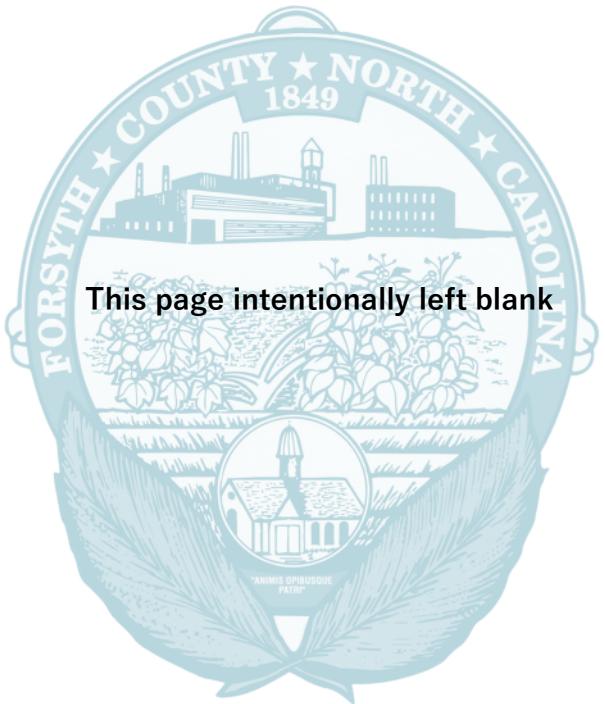
Objective 2: Increase the number of completed food and lodging inspections to ensure public health and regulatory compliance.

Care Management Caseloads



Goal 1: Improve health and reduce health disparities

Objective 2: Increase the number of patients served by the Care Management Team to enhance care coordination and health outcomes.



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BEHAVIORAL HEALTH SERVICES

Department Mission: To work collaboratively with internal and external partners to plan responsible, evidence-based, and innovative solutions that allow Forsyth County residents to receive timely outcome-focused services/supports in the least restrictive and most clinically appropriate settings.

Program Descriptions:

The Behavioral Health Services Division is dedicated to ensuring focused, coordinated resources for managing Forsyth County's responsibilities in mental health, substance use, and intellectual/developmental disabilities (I/DD). This Division oversees a range of programs and services, administers the Behavioral Health Maintenance of Effort and Opioid Settlement funds, and serves as a key liaison among the state, community providers, the Local Management Entity/Managed Care Organization (LME/MCO), and the community.

Programs under the Division's oversight include the Stepping Up Program to End Recidivism (SUPER), Mental Health Court, Peer Support services at the Central Library, Substance Use Health Education, Mobile Integrated Health, and pharmacy services.

The Division works in close collaboration with Partners Health Management, the LME/MCO responsible for overseeing whole person services for Forsyth County residents with mental health, substance use, intellectual/developmental disabilities, and traumatic brain injury (TBI) needs who are enrolled in Medicaid or receive state-funded services.

Significant Accomplishments:

- Transitioned thirteen MIH and Peer Support positions from Emergency Services to Behavioral Health Services.
- Launch of an updated Unseen Patterns and Untold Stories, Story Maps that describe the overdose and suicide stories of Forsyth County.
- Completion of two grants (ARC Inspire Recovery to Work Planning Grant and IOPSL NACCHO grant).
- Expanded peer support services 'office hours' at library branches beyond Central.
- Staff are engaged in research projects with Salem College regarding naloxone distribution.
- Facilitate quarterly meetings with vendors receiving Opioid Settlement funding to encourage collaboration, participate in the National Association of Counties' Opioid Solutions Leadership Network, submitted Forsyth County's first annual impact report.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 6,134,616	\$ 2,713,772	\$ 2,713,772	\$ 2,702,285	\$ 2,702,285	-0.42%
Intergovernmental	135,240	120,000	120,000	120,000	120,000	-
Charges for services	6,688	-	-	2,400,000	2,400,000	-
Other revenues	1,966,011	2,127,534	2,127,534	182,285	182,285	-91.43%
Other financing sources	4,026,677	-	-	-	-	-
Fund balance	-	466,238	466,238	-	-	-100.00%
Expenses	\$ 4,891,034	\$ 6,390,236	\$ 6,401,168	\$ 6,374,123	\$ 6,370,813	-0.30%
Personal Services Total:	885,902	1,414,452	1,425,384	1,536,559	1,536,559	8.63 %
Operating Total:	4,005,132	4,975,784	4,975,784	4,837,564	4,834,254	-2.84%
County Funds	\$ -1,243,583	\$ 3,676,464	\$ 3,687,396	\$ 3,671,838	\$ 3,668,528	-0.22%
POSITIONS (FT/PT)	16/1	17/1	17/1	30/1	30/1	

BEHAVIORAL HEALTH SERVICES

FY2026 Budget Highlights:

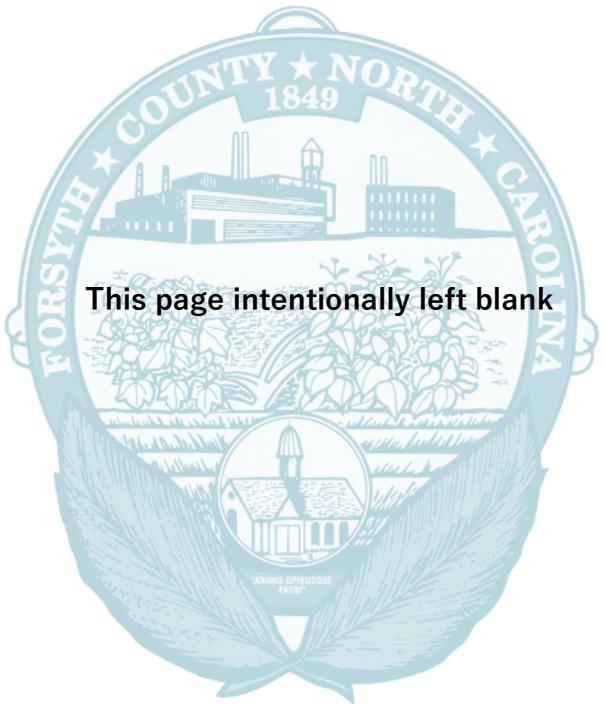
The FY26 Recommended Budget for Behavioral Health Services is \$6,370,813, or \$19,423 decrease for FY25. Forsyth County's allocation of \$4,026,677 for the provision of mental health, substance use, and developmental disability services within the County is allocated to several County-managed initiatives for direct service provision. Internal County programs and projects include Stepping Up, Pharmacy Inventory, and a Health Educator position for Substance Use in Behavioral Health Services; Partners Health Management Mental Health First Aid Training; Advisory Committees; and Behavioral Health Units at the Law Enforcement Detention Center in the Sheriff's Office. FY26 Mobile Integrated Healthcare's (MIH) expenses include \$945,855 paid from multi-year funding from the state. Other allocations include \$2,055,171 in County funded initiatives on the following page.

FY2026 County Funded Initiatives:

Community Care Center	\$ 100,000
Daymark Recovery Services, Inc.	\$ 1,000,000
Exchange Club Center for the Prevention of Child Abuse of North Carolina, Inc.	\$ 9,000
Family Services, Inc.	\$ 50,000
Financial Pathways of the Piedmont	\$ 19,800
Forsyth County - Stepping Up	\$ 7,000
Forsyth County Sheriff's Office - Never Walk Alone Event	\$ 5,650
Forsyth Technical Community College	\$ 162,181
GreenTree Peer Support Program	\$ 100,000
Mental Health Association in Forsyth County	\$ 30,000
MentalRest	\$ 21,600
Monarch - Psychiatric Services	\$ 81,840
Monarch - Studio 651 Day Program	\$ 146,000
NAMI NC	\$ 6,630
Nuestra Comunidad	\$ 75,000
Open Hearts Healing Minds Corporation	\$ 72,500
School Health Alllliance for Forsyth County	\$ 99,770
The Enrichment Center - RN Support Day Program	\$ 19,000
The Shalom Project, Inc.	\$ 49,200
Total	\$ 2,055,171

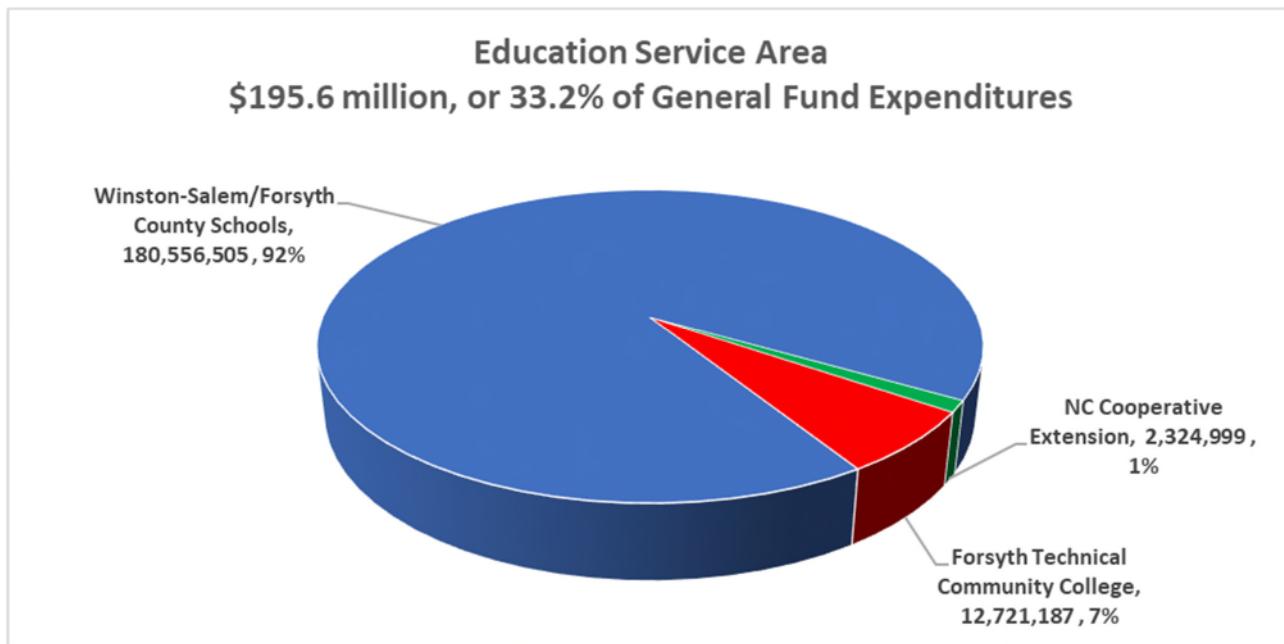
Behavioral Health Services Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
Behavioral Health Services	2,037,190	2,479,365	2,480,496	2,458,760	2,455,450	-0.96%
Stepping Up	633,298	689,522	695,094	712,481	712,481	3.33%
Pharmacy	2,220,546	3,221,349	3,225,578	3,202,882	3,202,882	-0.57%
Total	\$ 4,891,034	\$ 6,390,236	\$ 6,401,168	\$ 6,374,123	\$ 6,370,813	-0.30%



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EDUCATION SERVICE AREA



Operating Goals & Objectives:

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

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

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.

Budget Summary

	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Request	FY 25-26 Recommended	vs. FY2025 Adopted (%)
Personal Services	5,722,950	6,110,407	6,341,539	6,113,118	6.82%
Contractual Services	5,043,740	5,043,740	5,195,169	5,195,169	3.00%
Supplies and Materials	930,000	930,000	957,900	957,900	3.00%
Capital	455,000	455,000	666,314	455,000	0.00%
Total	12,151,690	12,539,147	13,160,922	12,721,187	4.69%
Current Expense	11,696,690	12,084,147	12,494,608	12,266,187	4.87%
Capital Outlay	455,000	455,000	666,314	455,000	0.00%
Total	12,151,690	12,539,147	13,160,922	12,721,187	4.69%

FY2026 Budget Highlights:

The Fiscal Year 2025-2026 Recommended Budget for Forsyth Technical Community College represents an increase of \$569,497, or 4.7% over the Fiscal Year 2024-2025 Adopted Budget. In Fiscal Year 2024-2025, the budget for Forsyth Technical Community College was amended to increase the budget for Personal Services based on adjustments to salaries and benefits for FTCC employees approved by the North Carolina Community College Board.

FORSYTH TECHNICAL COMMUNITY COLLEGE

	FY 24-25 Budget	Request	FY 25-26 Recommend	Adopted
<i>Personal Services</i>				
Salaries	2,431,126	2,529,749	2,431,126	-
Longevity	163,000	166,260	163,000	-
Salary Supplements	1,932,000	1,995,640	1,932,000	-
Fringe Benefits	1,493,931	1,556,830	1,493,931	-
Training & Conference	15,350	15,811	15,811	-
Work Study	75,000	77,250	77,250	-
Total Personal Services	6,110,407	6,341,540	6,113,118	-
<i>Contractual Services</i>				
Legal Fees	25,000	50,000	50,000	-
Maintenance Service	670,190	683,594	683,594	-
Space Rental	85,000	86,700	86,700	-
Telephone	205,000	209,100	209,100	-
Electricity	1,325,000	1,364,750	1,364,750	-
Water	140,000	144,200	144,200	-
Natural Gas	373,987	385,207	385,207	-
Insurance	700,000	714,000	714,000	-
Janitorial	1,110,000	1,132,200	1,132,200	-
Grounds	265,000	270,300	270,300	-
Security	144,563	155,119	155,119	-
Total Contractual Services	5,043,740	5,195,170	5,195,170	-
<i>Supplies & Materials</i>				
Custodial Supplies	420,000	432,600	432,600	-
Maintenance Supplies	435,000	448,050	448,050	-
Auto Parts & Supplies	75,000	77,250	77,250	-
Total Supplies & Materials	930,000	957,900	957,900	-
Total Direct Expense	<u>12,084,147</u>	<u>12,494,610</u>	<u>12,266,188</u>	<u>-</u>
Capital Outlay (ongoing)	455,000	666,314	455,000	-
TOTAL	<u>12,539,147</u>	<u>13,160,924</u>	<u>12,721,188</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 instruction covers instructional activities designed to prepare students as citizens, family members and employees; 2) special instruction covers pupils with special needs; 3) co-curricular instruction provides school sponsored activities; 4) student services covers social work, guidance and psychological services; and 5) other instructional programs include employee benefits and additional pay for instructional programs.

Support Services - 1) pupil support includes the direction and management of pupil support services as a group; 2) instructional staff support includes improvement in instructional, educational media, and career development services; 3) administrative staff support includes executive and general administration; 4) business support includes fiscal services, transportation, child nutrition, and plant maintenance; 5) central support includes research and development, informational, statistical and data processing services; and 6) other support services provides for employee benefits.

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

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

Ancillary Services – activities not directly related to the provision of education for pupils including community services and nutrition services.

Budget Summary

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Amended	FY26 Requested	FY26 Recommend	vs. FY2025 Adopted (%)
Instructional Programs	101,110,432	109,288,002	109,288,002	111,462,451	111,462,451	1.99%
Support Services	46,418,520	50,376,660	50,376,660	52,293,810	52,293,810	3.81%
Ancillary Services	73,588	79,864	79,864	82,903	82,903	3.81%
Non-Programmed Charges	9,479,984	10,288,349	10,288,349	11,015,885	11,015,885	7.07%
Capital Program	5,701,456	7,408,261	7,408,261	5,701,456	5,701,456	-23.04%
Total	162,783,980	177,441,136	177,441,136	180,556,505	180,556,505	1.76%
Current Expense	157,082,524	170,032,875	170,032,875	174,855,049	174,855,049	2.84%
Capital Outlay	5,701,456	7,408,261	7,408,261	5,701,456	5,701,456	-23.04%
Debt Service	62,736,231	61,777,164	61,777,164	62,161,396	62,161,396	0.62%
Total	225,520,211	239,218,300	239,218,300	242,717,901	242,717,901	1.46%

FY2026 Budget Highlights:

The Fiscal Year 2025-2026 Recommended Budget for the Winston-Salem/Forsyth County School System is based on a revised funding formula that adjusts their funding based on growth in the property tax base. Because Fiscal Year 2025-2026 is a revaluation year, the average growth in the property tax base since the last cycle of revaluation (2.51%) is used to adjust funding.

While funding is shown to be increasing by 1.66%, there were funds included in the Fiscal Year 2024-2025 Adopted Budget that should have been non-recurring – including \$2,071,000 for a computer refresh and \$1,706,805 for the purchase of bus radios – but were left in the budget for next year.

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

If those costs are backed out of the Fiscal Year 2024-2025 Adopted Budget, the increase for Fiscal Year 2025-2026 is actually \$6,893,174, or 4.0%. This is a more accurate demonstration of the County's commitment to providing sustainable and predictable funding for education.

As mentioned in the Overview of Changes, the Board of Commissioners has allocated 100% of the proceeds from the Article 46 one-quarter cent sales tax approved by Forsyth County voters in March 2020 to Winston-Salem/Forsyth County Schools for teacher supplements. This revenue source is projected to decrease in Fiscal Year 2025-2026 by \$822,163.

Another impact to the overall County budget is the decision of Winston-Salem/Forsyth County Schools to only pay for ten months of costs for School Resource Officers

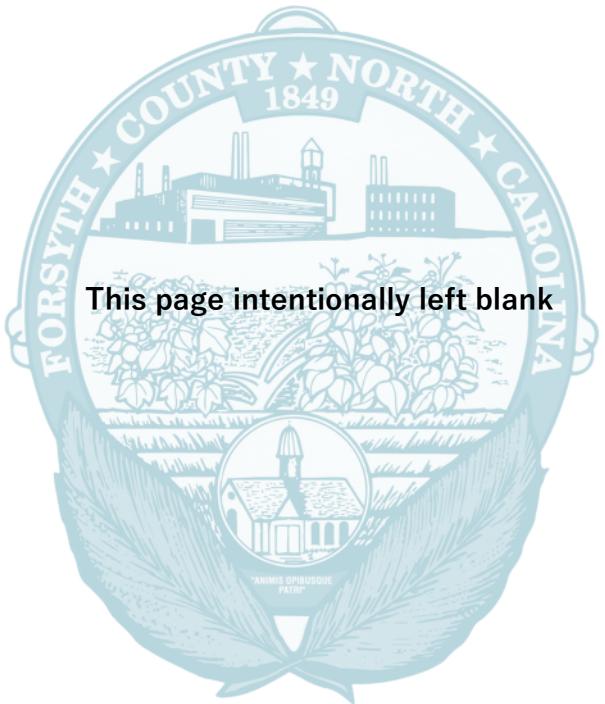
WSFCS EOG & EOC GRADE LEVEL PROFICIENCY

Subject	2019 (Pre-Pandemic)	2021	2022	2023	2024
Third Grade Reading	51.7	39.3	40.2	44.9	46.4
Reading 3-8	54.9	38.1	39.7	44.5	43.9
Math 3-8	54.4	30.9	40.7	46.8	48.4
Science 5-8	72.7	54.0	59.9	61.8	62.1
English II	56.0	56.5	54.2	53.9	54.0
Math I	36.1	16.4	23.6	23.2	22.5
Math III	45.5	43.4	47.9	52.1	54.1
Biology	57.4	42.9	47.8	50.6	50.6

	2019	2021	2022	2023	2024
High School Graduation Rates	86.2	85.5	85.4	87.7	85.4

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommend	vs. FY2025 Adopted (%)
<u>Instructional Programs</u>						
Regular	52,803,927	54,291,367	54,791,367	57,041,689	57,041,689	5.07%
Special Population	8,309,522	9,018,081	9,018,081	9,361,276	9,361,276	3.81%
Alternative	2,459,609	2,669,342	2,669,342	2,770,927	2,770,927	3.81%
School Leadership	15,299,862	16,604,492	16,604,492	17,236,398	17,236,398	3.81%
Co-Curricular	4,279,585	4,644,508	4,644,508	4,821,261	4,821,261	3.81%
School Based Support	17,957,927	19,489,212	21,560,212	20,230,900	20,230,900	3.81%
Budget Reserve-Classified Pay	-	500,000	-	-	-	-100.00%
Computer Refresh (one-time)	-	2,071,000	-	-	-	-100.00%
Total Instructional Programs	101,110,432	109,288,002	109,288,002	111,462,451	111,462,451	1.99%
<u>Support Services</u>						
Support & Development	2,232,283	2,422,632	2,422,632	2,514,828	2,514,828	3.81%
Special Population Support	560,500	608,294	608,294	631,443	631,443	3.81%
Alternative Programs Support	368,745	400,188	400,188	415,418	415,418	3.81%
Technology Support	2,322,945	2,521,024	2,521,024	2,616,965	2,616,965	3.81%
Operational Support	29,258,828	31,753,749	31,753,749	32,962,180	32,962,180	3.81%
Financial & HR	5,949,698	6,457,033	6,457,033	6,702,764	6,702,764	3.81%
Accountability	948,429	1,029,302	1,029,302	1,068,473	1,068,473	3.81%
System-Wide Pupil Support	1,327,072	1,440,232	1,440,232	1,495,042	1,495,042	3.81%
Policy, Leadership & PR	3,450,020	3,744,206	3,744,206	3,886,697	3,886,697	3.81%
Total Support Services	46,418,520	50,376,660	50,376,660	52,293,810	52,293,810	3.81%
<u>Ancillary Services</u>						
Community Services	60,726	65,905	65,905	68,413	68,413	3.81%
Nutrition Services	12,862	13,959	13,959	14,490	14,490	3.80%
Total Ancillary Services	73,588	79,864	79,864	82,903	82,903	3.81%
<u>Non-Programmed Charges</u>						
Charter Schools	9,479,984	10,288,349	10,288,349	11,015,885	11,015,885	7.07%
Total Non-Programmed Charge	9,479,984	10,288,349	10,288,349	11,015,885	11,015,885	7.07%
Total Current Expense	157,082,524	170,032,875	170,032,875	174,855,049	174,855,049	2.84%
<u>Capital Outlay</u>						
Regular	857,208	857,208	857,208	857,208	857,208	0.00%
Special Population	135,000	135,000	135,000	135,000	135,000	0.00%
Operational Support	2,970,748	2,970,748	2,970,748	2,970,748	2,970,748	0.00%
Accountability	1,500	1,500	1,500	1,500	1,500	0.00%
System Wide	2,000	2,000	2,000	2,000	2,000	0.00%
Tfr to Education Facilities CPO	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	0.00%
Tfr to County Facilities CPO	-	1,706,805	1,706,805	-	-	-100.00%
Total Capital Outlay	5,701,456	7,408,261	7,408,261	5,701,456	5,701,456	-23.04%
Total	162,783,980	177,441,136	177,441,136	180,556,505	180,556,505	1.76%



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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 residents.

Program Descriptions:

Soil and Water – provides educational 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, large field crop, small farmers and urban farmers.

Family and Consumer Science - helps improve quality of living in the areas of food safety, preservation, nutrition and financial management, child development elder care, home management and indoor pest management.

Community and Rural Development - teaches leadership and community development to build community through community gardens, service on local boards and presenting at community events to increase access to healthy, local food.

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

Significant Accomplishments:

- The department won the Search for Excellence, North Central District, Team Award for Outstanding Work on their Pawpaw Field Day program.
- On October 21, 2024, a groundbreaking ceremony was held at the site of the new Agricultural Park.

NC Cooperative Extension Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 60,923	\$ 93,032	\$ 100,675	\$ 84,165	\$ 84,165	-9.53%
Charges for services	9,945	12,500	12,500	11,500	11,500	-8.00%
Other revenues	50,978	80,532	88,175	72,665	72,665	-9.77%
Expenses	\$ 740,489	\$ 955,633	\$ 964,606	\$ 1,056,185	\$ 1,056,185	10.52%
Personal Services Total:	172,462	212,333	213,662	288,258	288,258	35.76%
Operating Total:	568,027	743,300	750,943	767,927	767,927	3.31 %
County Funds	\$ 679,566	\$ 862,601	\$ 863,930	\$ 972,020	\$ 972,020	12.68 %

N.C. COOPERATIVE EXTENSION

Soil & Water Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 142,295	\$ 1,046,230	\$ 1,046,230	\$ 995,878	\$ 995,878	-4.81%
Intergovernmental	115,554	1,041,650	1,041,650	991,298	991,298	-4.83%
Other revenues	26,741	4,580	4,580	4,580	4,580	-
Expenses	\$ 267,385	\$ 1,281,437	\$ 1,295,516	\$ 1,268,814	\$ 1,268,814	-0.99%
Personal Services Total:	119,713	155,862	156,686	154,434	154,434	-0.92%
Operating Total:	147,672	1,125,575	1,138,830	1,114,380	1,114,380	-0.99%
County Funds	\$ 178,573	\$ 235,207	\$ 248,285	\$ 272,936	\$ 272,936	16.04 %

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 203,218	\$ 1,139,262	\$ 1,146,905	\$ 1,080,043	\$ 1,080,043	-5.20%
Charges for Services	9,945	12,500	12,500	11,500	11,500	-8.00%
Other Revenues	77,719	85,112	92,755	77,245	77,245	-9.24%
Intergovernmental	115,554	1,041,650	1,041,650	991,298	991,298	-4.83%
Expenses	\$ 1,007,874	\$ 2,237,070	\$ 2,260,121	\$ 2,324,999	\$ 2,324,999	3.93%
Personal Services Total:	292,175	368,195	370,348	442,692	442,692	20.23%
Operating Total:	715,699	1,868,875	1,889,773	1,882,307	1,882,307	0.72%
County Funds	\$ 804,656	\$ 1,097,808	\$ 1,113,216	\$ 1,244,956	\$ 1,244,956	13.40%
POSITIONS (FT/PT)	18/3	18/2	17/2	17/2	17/2	

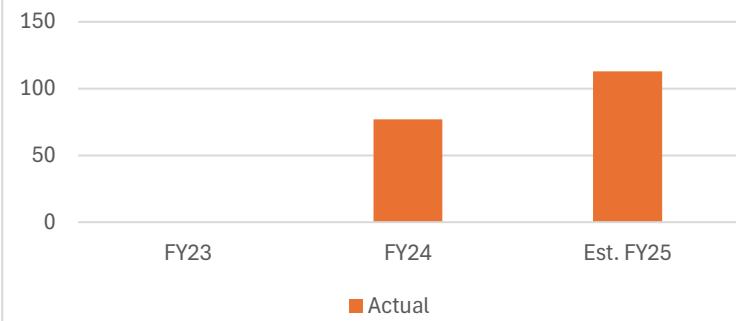
FY2026 Budget Highlights:

The recommended FY 2026 budget for NC Cooperative Extension shows an increase largely due to personal services. This year's budget also includes the continuation of the STRAP grant, which will help in the repair of the county's watershed dams.

N.C. COOPERATIVE EXTENSION

Goals and Objectives:

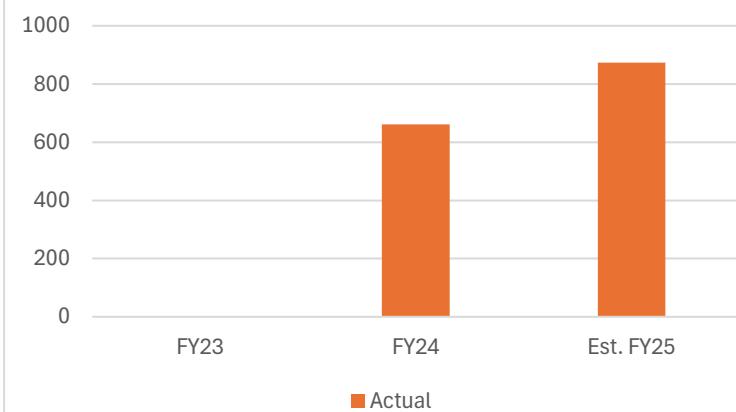
Number of Community Gardens Assisted



Goal 1: Provide High-Caliber, Impactful Programming That Meets the Needs of Local Communities

Objective 1: Support community gardens by offering education and technical assistance to promote sustainable growing practices.

PawPaw Field Day Attendance

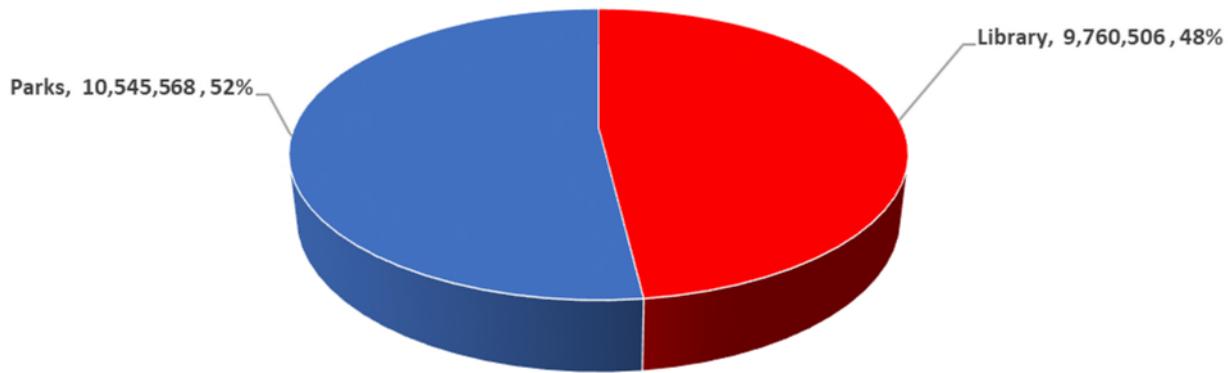


Goal 1: Provide High-Caliber, Impactful Programming That Meets the Needs of Local Communities

Objective 2: Increase attendance at PawPaw Field Day and enhance public awareness by providing educational information about the local pawpaw fruit.

CULTURE & RECREATION SERVICE AREA

Culture and Recreation Service Area
\$20.3 million, or 3.4% of General Fund Expenditures



Operating Goals & Objectives:

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

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

FORSYTH COUNTY PUBLIC LIBRARIES

Department Mission: To equip, empower, and connect the community through library services.

Program Descriptions:

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

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

Significant Accomplishments:

- Continues to identify and evaluate opportunities for collaboration or partnership.
- Continues to maximize existing and emerging technology so that it complements traditional library services while strengthening staff competencies and infrastructure to support technology.

Budget Summary

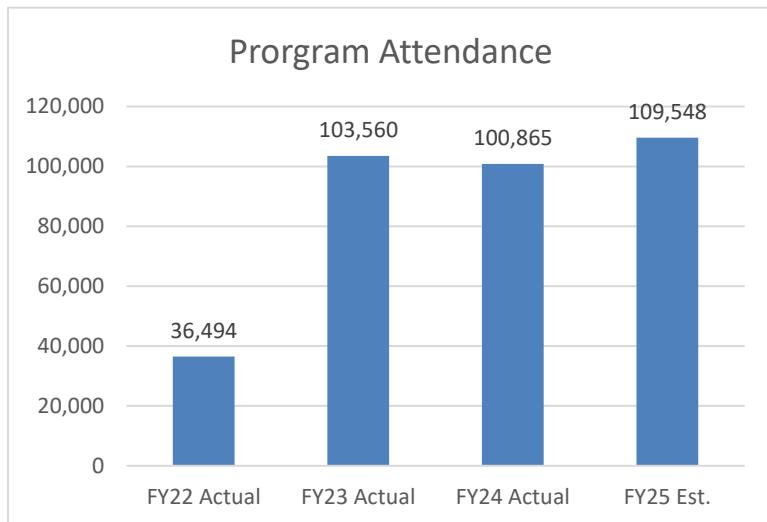
		FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$	484,542	\$ 414,492	\$ 414,492	\$ 414,492	\$ 414,492	-
Intergovernmental		439,481	341,777	341,777	341,777	341,777	-
Charges for Services		14,860	13,000	13,000	13,000	13,000	-
Other Revenues		30,200	59,715	59,715	59,715	59,715	-
Expenses	\$	8,945,342	\$ 9,903,349	\$ 9,988,967	\$ 10,020,116	\$ 9,760,506	-1.44%
Personal Services Total:		6,992,818	7,649,220	7,711,209	7,841,785	7,841,785	2.52 %
Operating Total:		1,952,524	2,254,129	2,277,758	2,178,331	1,918,721	-14.88%
County Funds	\$	8,460,800	\$ 9,488,857	\$ 9,574,475	\$ 9,605,624	\$ 9,346,014	-1.51%
POSITIONS (FT/PT)		94/46	94/46	94/46	94/46	94/46	

FY2026 Budget Highlights:

The FY26 Recommended Budget reflects a net County dollar decrease of \$142,843 or 1.51%. Much of the Operating expense budgets were right-sized to better fit previous years' spending averages and trends. There were decreases in Purchased Services, Travel and Training, Materials and Supplies, Other Operating Costs, and Capital Assets.

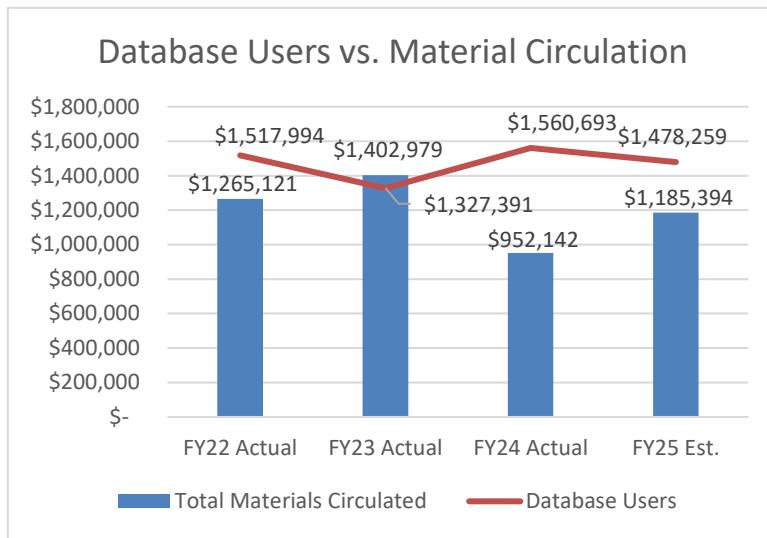
FORSYTH COUNTY PUBLIC LIBRARIES

Goals and Objectives:



Goal 1: Improve public interaction at the library

Objective 1: Hold program attendance to a consistent level



Goal 2: Enable and encourage the circulation of an expansive literary collection

Objective 2: Provide a wide range of materials and databases for the public

Forsyth County Public Libraries Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
Library Administration	2,177,086	2,578,583	2,502,833	2,679,391	2,455,281	-4.78%
Headquarters	624,330	748,521	763,526	694,826	690,026	-7.81%
Extension	392,267	465,462	463,881	464,118	460,968	-0.97%
Branches	5,751,660	6,110,783	6,258,727	6,181,781	6,154,231	0.71 %
Total	8,945,342	9,903,349	9,988,967	10,020,116	9,760,506	-1.44%

PARKS

Department Mission: To provide exceptional, safe, and well-maintained facilities to ensure that recreational and leisure opportunities are available for residents and visitors of Forsyth County.

Program Descriptions:

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

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

Park Operations – provides improvements and recreational programming at nine County parks including Tanglewood Park, Horizons Park, Joanie Moser Memorial Park, CG Hill Memorial Park, Walkertown Community Park, Kernersville Lake Park, Union Cross Park, J. Dudley Watts, Jr. Belews Lake Park, Highland Avenue Park, and Triad Park.

Significant Accomplishments:

- Official groundbreaking of Phase One of the Forsyth County Multi-Use Agricultural Park located in Tobaccoville.
- Opening of the 216-acre J. Dudley Watts, Jr. Belews Lake Park in northeastern Forsyth County.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Revenues	\$ 6,121,267	\$ 6,280,220	\$ 6,280,220	\$ 6,621,177	\$ 6,621,177	5.43%
Intergovernmental	\$ 479,547	\$ 684,375	\$ 684,375	\$ 726,375	\$ 726,375	6.14%
Charges for services	\$ 5,043,463	\$ 4,983,725	\$ 4,983,725	\$ 5,189,180	\$ 5,189,180	4.12%
Other revenues	\$ 598,257	\$ 612,120	\$ 612,120	\$ 705,622	\$ 705,622	15.28%
Expenses	\$ 9,000,161	\$ 10,247,595	\$ 10,396,429	\$ 11,392,268	\$ 10,545,568	2.91%
Personal Services Total:	\$ 5,898,391	\$ 6,457,566	\$ 6,511,966	\$ 6,737,674	\$ 6,737,674	4.34%
Operating Total:	\$ 3,101,770	\$ 3,790,029	\$ 3,884,463	\$ 4,654,594	\$ 3,807,894	0.47%
County Funds	\$ 2,878,894	\$ 3,967,375	\$ 4,116,208	\$ 4,771,091	\$ 3,924,391	-1.08%

Positions (FT/PT) 68/127 68/127 68/127 67/126 67/126

FY2026 Budget Highlights:

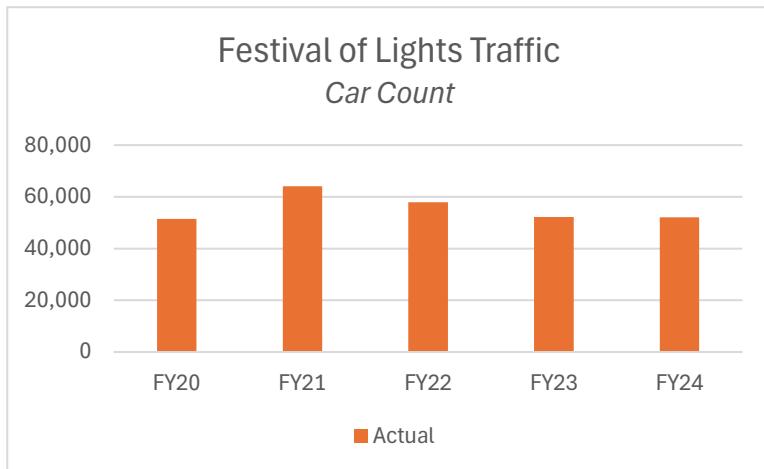
The recommended FY26 budget for Parks is \$3,924,391, which is a net County dollar decrease of \$42,984, or 1.08% from FY25. Revenues for FY26 are increasing by \$340,957 from FY25, or 5.43%. This is largely due to fee increases at Tanglewood Park golf, campground, and aquatic facilities. Expenditures for FY26 are increasing by \$297,973, or 2.91% over FY25 due mainly to increases in Personal Services which account for \$280,108. Expenditures other than Personal Services are increasing by \$17,865, or 0.47% over FY25.

Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Expenses						
Administration	\$ 553,999	\$ 683,837	\$ 707,688	\$ 751,719	\$ 746,519	9.20%
Tanglewood Park Golf	\$ 2,242,495	\$ 2,366,211	\$ 2,372,525	\$ 2,740,250	\$ 2,429,650	2.70%
Tanglewood Park Accommodations	\$ 195,402	\$ 241,378	\$ 241,749	\$ 228,570	\$ 228,570	-5.30%
Tanglewood Park Special Events	\$ 1,449,584	\$ 1,604,310	\$ 1,603,382	\$ 1,681,260	\$ 1,599,260	-0.30%
Tanglewood Park Maintenance	\$ 2,298,871	\$ 2,515,203	\$ 2,579,832	\$ 2,961,897	\$ 2,570,479	2.20%
Community Parks	\$ 1,159,899	\$ 1,423,702	\$ 1,444,975	\$ 1,563,523	\$ 1,506,023	5.80%
Triad Park	\$ 1,100,224	\$ 1,412,954	\$ 1,446,277	\$ 1,465,067	\$ 1,465,067	3.70%
County Facilities Capital Projects Fund	\$ (314)	\$ -	\$ -	\$ -	\$ -	0.00%
Total	\$ 9,000,161	\$ 10,247,595	\$ 10,396,428	\$ 11,392,268	\$ 10,545,568	2.91%

PARKS

Goals and Objectives:



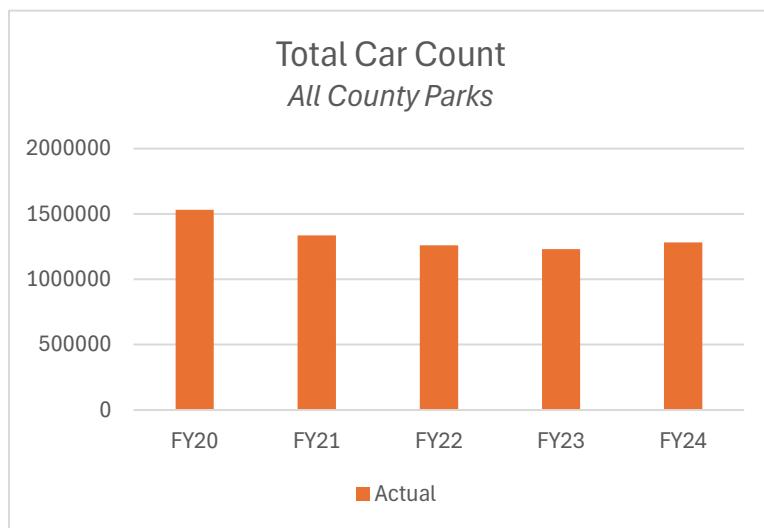
Goal 1: Provide an economic impact through facilities that offer leisure activities, such as Festival of Lights, golf, and events at amphitheaters.

Objective 1: Implementation of the new integrated cloud-based reservation system.



Objective 2: Realign departmental goals with new County objectives and enhance current outcome measures to assess performance and customer satisfaction.

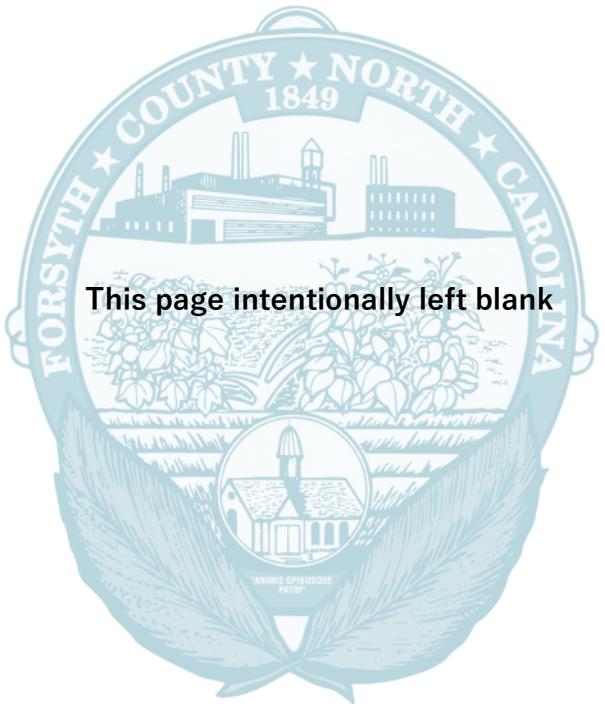
Objective 3: Meet/exceed Tanglewood Park's \$1.5 million subsidy.



Goal 2: Actively seek to preserve open space and develop County assets to expand recreational and leisure pursuits for park visitors.

Objective 1: Continue with Belews Lake Park Phase II Development.

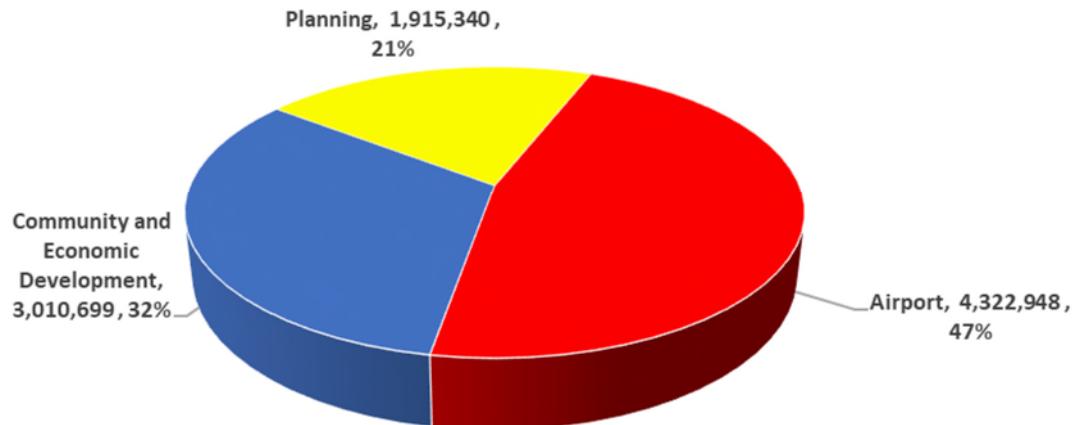
Objective 2: Continue execution of 2/3rds bonds projects for renovation of parks facilities.



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COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA

Community and Economic Development Service Area
\$9.2 million, or 1.6% of General Fund Expenditures



Operating Goals & Objectives:

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

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

AIRPORT

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

Program Descriptions:

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

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

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

Significant Accomplishments:

- The Smith Reynolds Airport has an \$885 million impact on the local economy and supports 3,190 jobs according to a new report from the NC Department of Transportation's Aviation Division. The report also states the Smith Reynolds Airport creates the most economic impact among the state's 62 general aviation airports which don't offer commercial service.
- Since the devastating Helene disaster in Western NC in September 2024, the Smith Reynolds Airport became one of several focal points for receiving and distributing aid with over 100,000 pounds of relief materials accumulated and dispersed via airplanes, tractor trailers, and numerous vans, cars, and trucks.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Revenues	\$ 4,049,490	\$ 3,788,880	\$ 4,763,989	\$ 4,322,948	\$ 4,322,948	14.10%
Lease Income and space rental	\$ 3,083,073	\$ 3,133,280	\$ 3,788,880	\$ 3,664,348	\$ 3,664,348	16.90%
Other Revenues	\$ 966,417	\$ 655,600	\$ 975,109	\$ 658,600	\$ 658,600	0.46%
Expenses	\$ 3,382,446	\$ 3,788,880	\$ 5,477,164	\$ 4,322,948	\$ 4,322,948	14.10%
Personal Services Total:	\$ 925,790	\$ 1,003,734	\$ 1,011,909	\$ 974,010	\$ 974,010	-2.96%
Operating Total:	\$ 2,456,656	\$ 2,785,146	\$ 4,465,255	\$ 3,348,938	\$ 3,348,938	20.24%
County Funds	\$ (667,044)	\$ -	\$ 713,175	\$ -	\$ -	0.00%
Positions (FT/PT)	10/0	10/0	10/0	10/0	10/0	

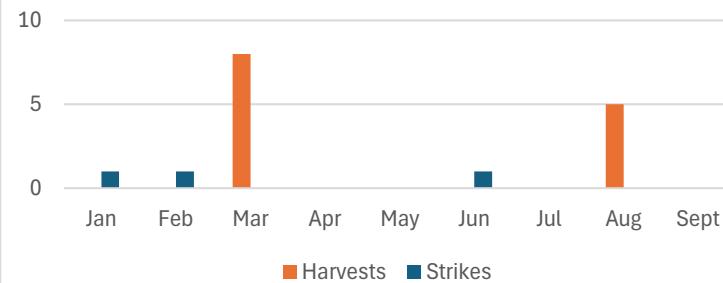
FY2026 Budget Highlights:

The recommended FY26 budget for the Airport is \$4,322,948, which is an increase of \$534,068, or 14.1% over FY25. Revenues are increasing over the FY25 budget by \$534,068, or 14.1% due to increases in land leases and space rentals. Expenditures consist of \$3,593,200, resulting in a Net Operating Income of \$729,748, which is budgeted in Reserves to balance the budget of \$4,322,948. Debt service for improvements at Smith Reynolds Airport in Fiscal Year 2025-2026 is \$1,353,031.

AIRPORT

Goals and Objectives:

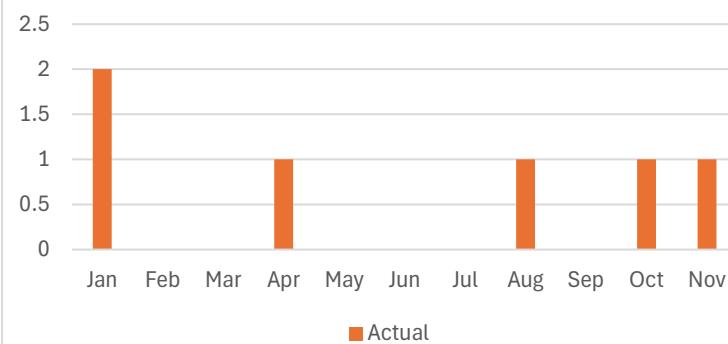
Wildlife 2024
Harvests & Strikes



Goal 1: Maintain safety at Smith Reynolds Airport.

Objective 1: Keep approaches clear of obstacles and take measures to ensure the airport keeps its Federal Aviation Regulation (FAR) 139 certification.

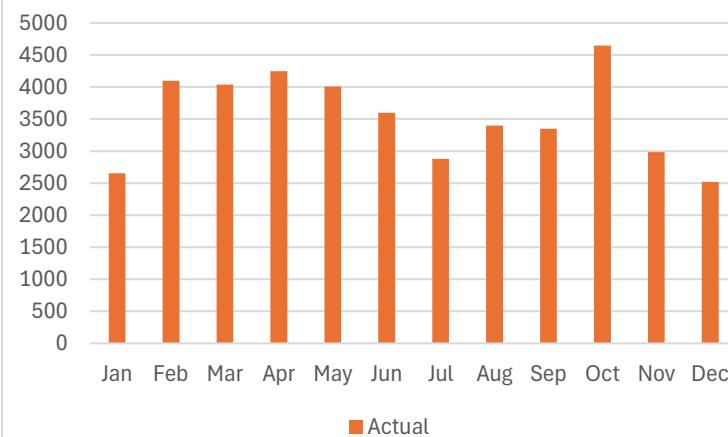
Alerts 2024



Goal 2: Utilize Forsyth County resources to capitalize upon the existing and future assets at Smith Reynolds Airport.

Objective 1: Foster and maintain good relationships with internal and external customers, stakeholders and community neighbors. Communicate information in a timely and accurate manner.

Monthly Operations 2024



Goal 3: Transform Smith Reynolds Airport to become a catalyst for community and economic development.

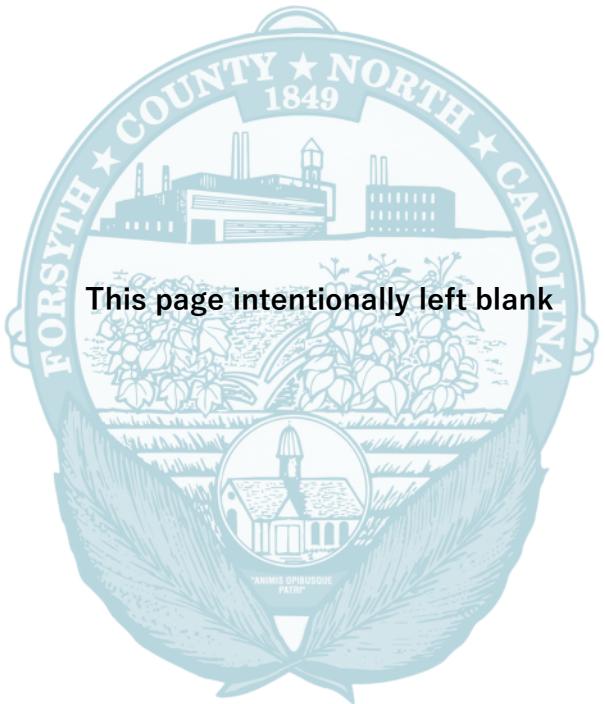
Objective 1: Identify and incubate new business at the Airport to expand aviation related business clusters.

Objective 2: Identify the airside, landside, and airspace improvements and establish a schedule for short, intermediate, and long-term improvements to ensure that they are financially feasible.

AIRPORT

Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Expenses						
Administration	\$ 558,195	\$ 1,989,153	\$ 1,729,719	\$ 1,321,109	\$ 1,321,109	-33.60%
Maintenance Operations	\$ 515,394	\$ 600,226	\$ 604,170	\$ 556,769	\$ 556,769	-7.20%
Facilities Operations	\$ 1,087,446	\$ 1,199,501	\$ 1,934,996	\$ 1,265,739	\$ 1,265,739	5.50%
Debt Service	\$ 1,221,412	\$ -	\$ 1,208,279	\$ 1,179,331	\$ 1,179,331	0.00%
Total	\$ 3,382,447	\$ 3,788,880	\$ 5,477,164	\$ 4,322,948	\$ 4,322,948	14.10%



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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.

Program Descriptions:

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

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

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

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

Significant Accomplishments:

- Has continued to provide quality housing rehabilitation services for low and moderate income homeowners.
- Continues to increase capacity of the IDA program through staffing, outreach to Latino community, and engaging additional funders, including City of WS.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 1,250,750	\$ 1,344,587	\$ 3,529,587	\$ 449,000	\$ 449,000	-66.61%
Intergovernmental	1,070,750	1,264,587	1,949,587	369,000	369,000	-70.82%
Other Revenues	180,000	80,000	80,000	80,000	80,000	-
Other Financing Sources	-	-	500,000	-	-	-
Fund Balance	-	-	1,000,000	-	-	-
Expenses	\$ 3,570,529	\$ 4,447,613	\$ 7,152,423	\$ 3,095,076	\$ 3,010,699	-32.31%
Personal Services Total:	743,556	747,661	754,029	917,205	822,828	10.05 %
Operating Total:	2,826,972	3,699,952	6,398,394	2,177,871	2,187,871	-40.87%
County Funds	\$ 2,319,779	\$ 3,103,026	\$ 3,622,836	\$ 2,646,076	\$ 2,561,699	-17.45%
POSITIONS (FT/PT)	8/1	8/1	8/1	8/1	8/1	

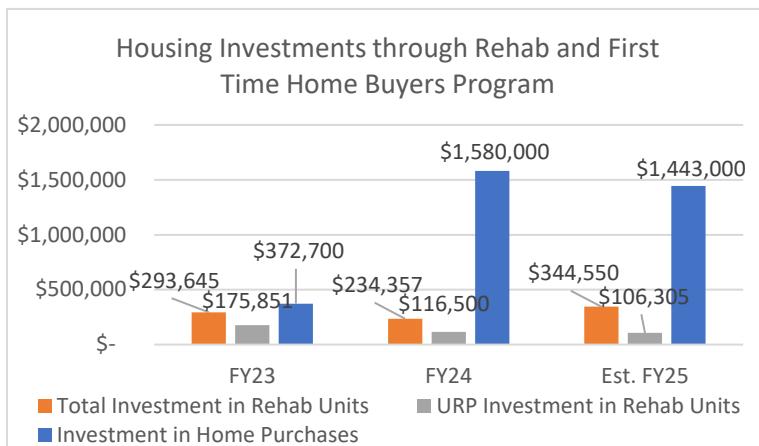
FY2026 Budget Highlights:

The FY26 Recommended Budget reflects a net County dollar decrease of \$541,327 or 17.45% under CYO. Personnel expenses increased significantly due to the reclasses of a few departmental positions. Payments to Other Agencies are decreasing significantly due to there being no known new NC Commerce Grants at this time, as well as some multi-year contracts ending in FY25. Revenues are also decreasing significantly due to no new NC Commerce Grant revenues. Purchased Services are also decreasing, while other Operating Costs are increasing.

There is an Enhancement request for \$94,377 for a Grants Program Compliance Manager position which is not included in the Fiscal Year 2025-2026 Recommended Budget.

COMMUNITY AND ECONOMIC DEVELOPMENT

Goals and Objectives:



Goal 1: Continue providing resources to individuals and families with a greater need for government assistance with home purchases and rehabilitation investments.

Objective 1: Increase collaborations with agencies that provide intergovernmental resources to local governments.

Objective 2: Provide more access to down payment assistance programs to first-time homebuyers in Forsyth County and Winston-Salem.

Community and Economic Development Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
Administration	596,641	1,001,387	1,556,437	1,085,946	991,569	-0.98%
Emergency Rehab.	15,075	15,150	15,150	15,075	15,075	-0.50%
Property Abatement	4,900	51,050	65,468	78,450	78,450	53.67 %
Economic Development	2,953,912	3,380,026	5,515,368	1,915,605	1,925,605	-43.03%
Total	3,570,529	4,447,613	7,152,423	3,095,076	3,010,699	-32.31%

PLANNING

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.

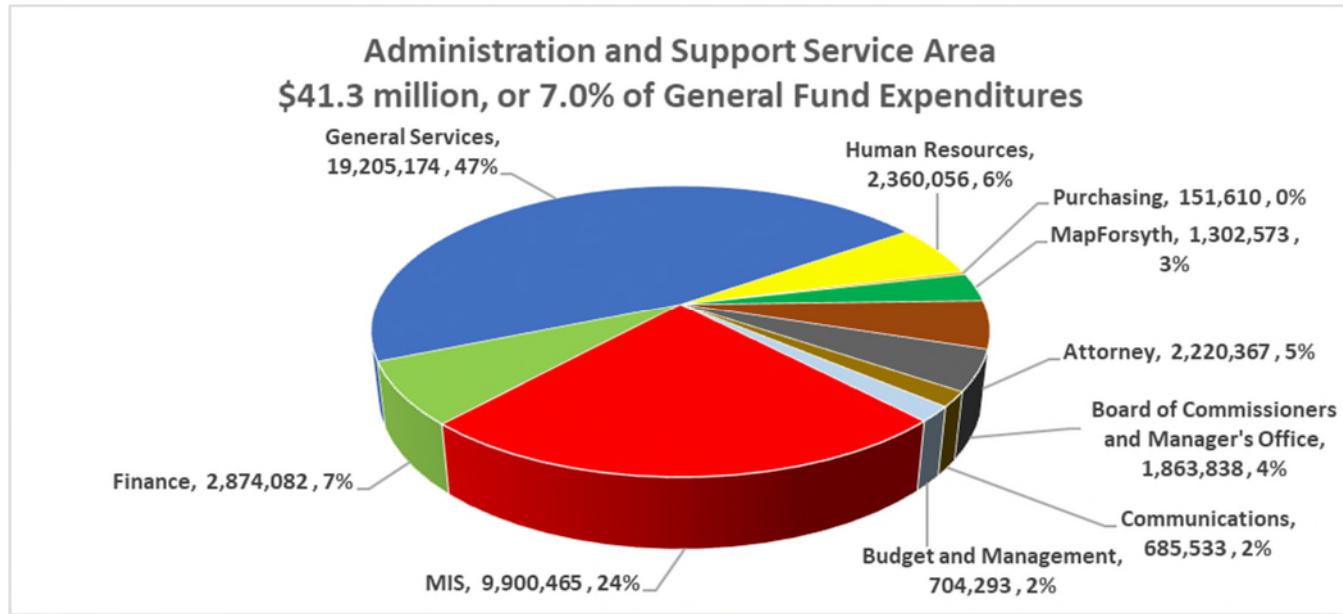
Mapping and Graphics - Produces a wide variety of map, data, graphic and information services to enable and support planning decisions and recommendations. Provides technical support to the Census on behalf of the City and County. Provides map, graphic and production support for planning efforts and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

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses	\$ 1,637,858	\$ 1,900,560	\$ 1,900,560	\$ 1,915,340	\$ 1,915,340	0.78%
Operating Total:	1,637,858	1,900,560	1,900,560	1,915,340	1,915,340	0.78%
County Funds	\$ 1,637,858	\$ 1,900,560	\$ 1,900,560	\$ 1,915,340	\$ 1,915,340	0.78%

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>

ADMINISTRATION & SUPPORT SERVICE AREA



Operating Goals & Objectives:

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

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

BUDGET & MANAGEMENT

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

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.

Significant Accomplishments:

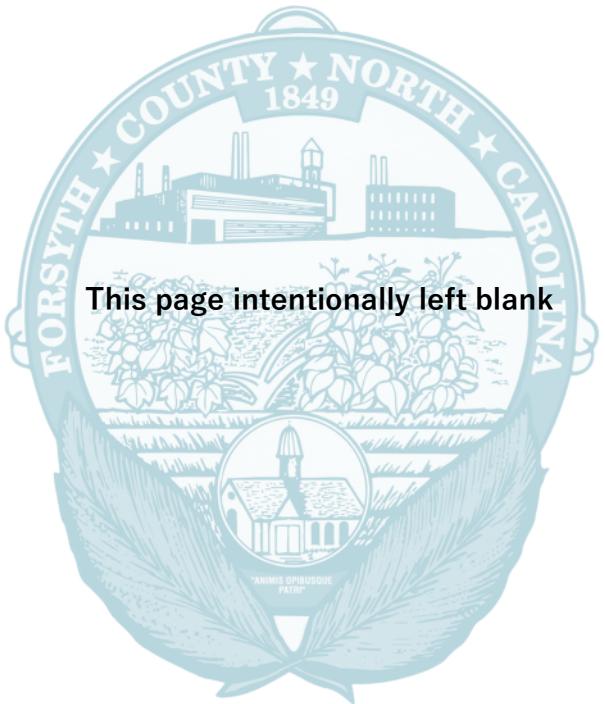
- The department has maintained a full staffing level.
- The Senior Budget Analyst position was reclassified to a Deputy Budget Director to better align the role with the organization's evolving strategic goals, streamline budgeting processes, and enhance the department's overall financial management capabilities.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses	\$ 613,574	\$ 670,341	\$ 670,341	\$ 704,293	\$ 704,293	5.06%
Personal Services Total:	600,756	643,361	643,361	683,215	683,215	6.19 %
Operating Total:	12,818	26,980	26,980	21,078	21,078	-21.88%
County Funds	\$ 613,574	\$ 670,341	\$ 670,341	\$ 704,293	\$ 704,293	5.06%
<u>POSITIONS (FT/PT)</u>	6/0	6/0	6/1	6/1	6/1	

FY2026 Budget Highlights:

The FY26 Recommended Budget reflects a \$33,952 or 5.06% increase over the Current Year Original due to increases in Personal Services due to annualized salary and benefit increases.



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FINANCE

Department Mission: To provide strong fiscal stewardship in accordance with laws and standards, and efficient and effective financial support services through sound, innovative policies and practices, education, and exceptional customer service for the benefit of the County and its citizens.

Program Descriptions:

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

Significant Accomplishments:

- The department has maintained a full staffing level, eliminating overtime demand.
- The board adopted procurement, P-card, and travel policies and end-user training have been provided and is ongoing.

Budget Summary

	FY24	FY25	FY25	FY26	FY26	vs. FY2025
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
Revenues	\$ 293,359	\$ 411,622	\$ 411,622	\$ 411,622	\$ 411,622	-
Charges for services	289,076	301,500	301,500	301,500	301,500	-
Other revenues	4,283	-	-	-	-	-
Fund Balance	-	110,122	110,122	110,122	110,122	-
 Expenses	 \$ 2,164,093	 \$ 2,573,439	 \$ 2,603,800	 \$ 2,874,082	 \$ 2,874,082	 11.68%
Personal Services Total:	1,833,788	1,995,084	1,995,084	2,307,718	2,307,718	15.67%
Operating Total:	330,305	578,355	608,716	566,364	566,364	-2.07%
 County Funds	 \$ 2,164,093	 \$ 2,573,439	 \$ 2,603,800	 \$ 2,874,082	 \$ 2,874,082	 13.91 %
 POSITIONS (FT/PT)	 24/0	 21/0	 21/0	 21/0	 21/0	 21/0

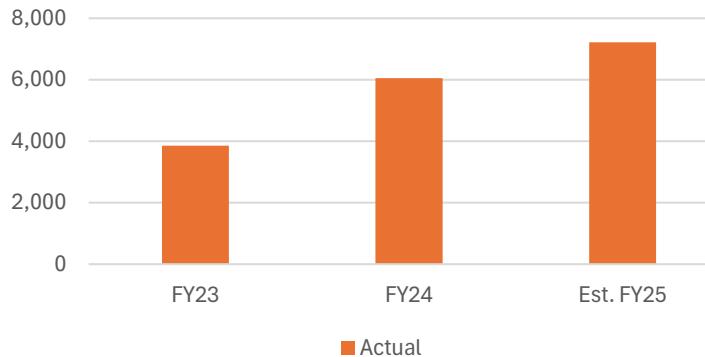
FY2026 Budget Highlights:

Overall, Operating cost are decreasing despite a recommended increase to acquire additional licenses for the use of Neighborly Software. The 15.67% increase in Personal services includes the funding of a grant administrator, that was previously funded through ARPA dollars, along with annual salary and fringe increases.

FINANCE

Goals and Objectives:

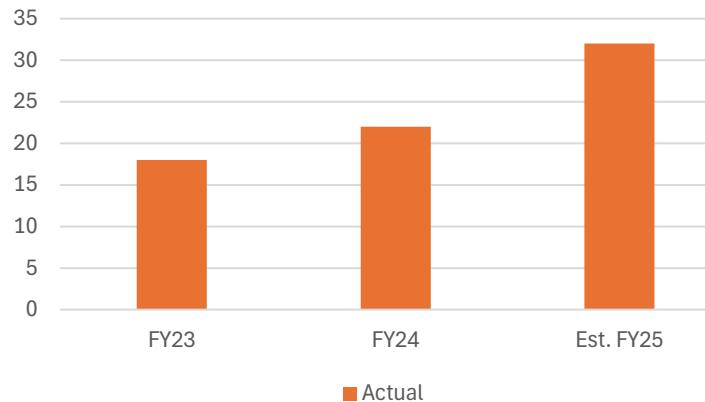
Checks Disbursed by Direct Deposit



Goal 1: Improve effectiveness and efficiency of financial business processes.

Objective 1: Increase the number of checks disbursed by Direct Deposit

End-User Trainings Offered



Goal 1: Improve effectiveness and efficiency of financial business processes

Objective 2: Provide end-user training to assist in successfully navigating the financial business processes.

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.

Program Descriptions:

Construction Management - oversees the County capital projects program including the planning, design and construction of new and renovated County facilities.

Facilities Operations – maintains County facilities including buildings, utilities, HVAC, plumbing, and electrical systems.

Facilities Services - provides custodial services for all County facilities.

Automotive Services - maintains the County's fleet, inventory, motor pool locations and fueling sites.

Grounds Maintenance - provides mowing, landscaping, hardscape construction, and exterior building maintenance for all county facilities and parks locations.

Property Management - manages real estate and personal property matters for the County including acquisition & disposition, leasing, space planning, parking, access, and recycling services. Oversees the mailroom and print shop services and provides event setup/breakdown support.

Administration - provides support to the divisions within the department as well as oversight of contracted security services for the County.

Significant Accomplishments:

- Maintain a high level of cleanliness at all County facilities.
- Implement annual safety training program for the department, including departmental & division-specific training.
- Oversee development and implementation of Capital Renewal and Improvement (CIP) projects.
- Oversee vehicle replacement priorities and recommendations, and green fleet opportunities and initiatives

Budget Summary

		FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$	1,253,377 \$	1,323,692 \$	1,323,692 \$	1,220,301 \$	1,220,301	-7.81%
Intergovernmental		284,217	449,100	449,100	449,100	449,100	-
Charges for services		340	500	500	500	500	-
Other revenues		968,820	874,092	874,092	770,701	770,701	-11.83%
Expenses	\$	17,189,415 \$	18,676,227 \$	18,906,765 \$	19,704,502 \$	19,205,174	2.83%
Personal Services Total:		7,433,993	8,367,917	8,429,727	8,537,875	8,514,875	1.76 %
Operating Total:		9,755,422	10,308,310	10,477,038	11,166,627	10,690,299	3.71 %
County Funds	\$	15,936,038	17,352,535	17,583,073	18,484,201	17,984,873	3.64 %
POSITIONS (FT/PT)		117/1	117/1	117/1	117/1	117/1	

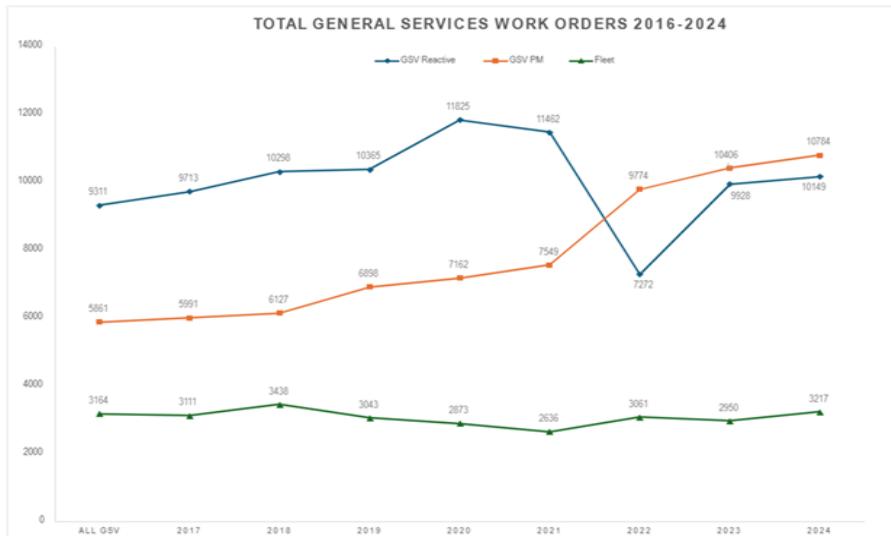
FY2026 Budget Highlights:

The FY26 Recommended budget for General Services is a net County Dollar increase of \$632,338 or 3.64% over Fy25 Adopted. The increase is largely due to contract and supply costs increasing for County facilities. A contract with Napa auto parts is increasing by \$33,550 due to increased usage by the County and to the cost of parts increasing globally. General Services is also increasing due to a county-wide consolidation of solid waste services.

General Services has requested one service Enhancement for \$141,828 for the additional of geo-tagging and telematics equipment & software for the management of Fleet. The equipment would allow for real-time, accurate vehicle mileage and diagnostics for all County vehicles. The Enhancement is not included in the Manager's Recommended budget.

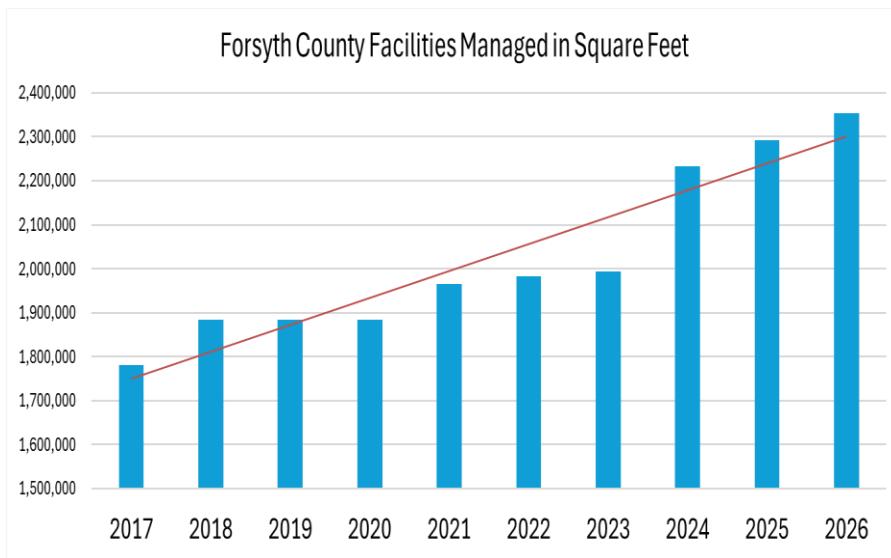
GENERAL SERVICES

Goals and Objectives:



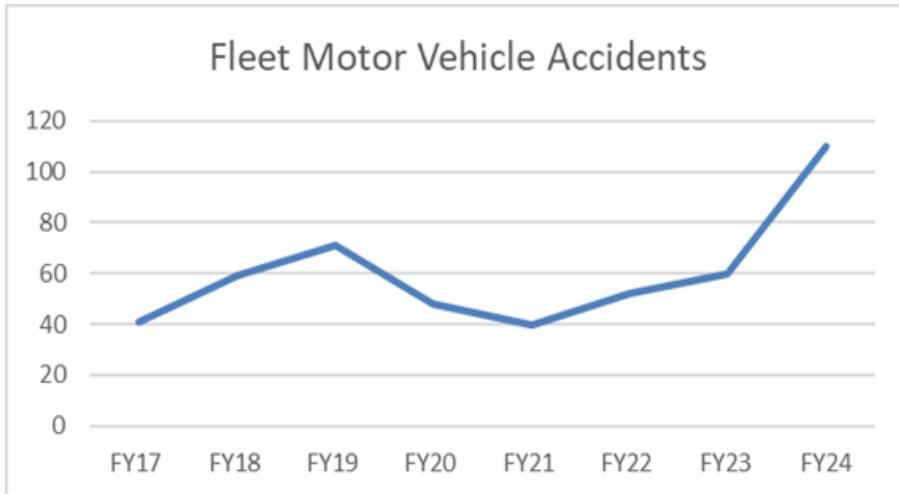
Goal 1: Provide outstanding customer service to departments where we anticipate needs to the extent possible, respond timely, perform work professionally and comprehensively, and communicate effectively.

Objective 1: Ensure most work orders are completed within one week and that the percentage of customers satisfied with facility cleanliness is high.



Goal 2: Implement and maintain a comprehensive capital enhancement program that identifies and prioritizes capital repair and improvement needs across all departments, facilities, and properties, communicates capital project priorities, establishes realistic estimates for project costs and schedules, and relies on strategic delivery methods that provide the most effective and efficient end result.

Objective 2: Manage facility repair and capital improvement projects.



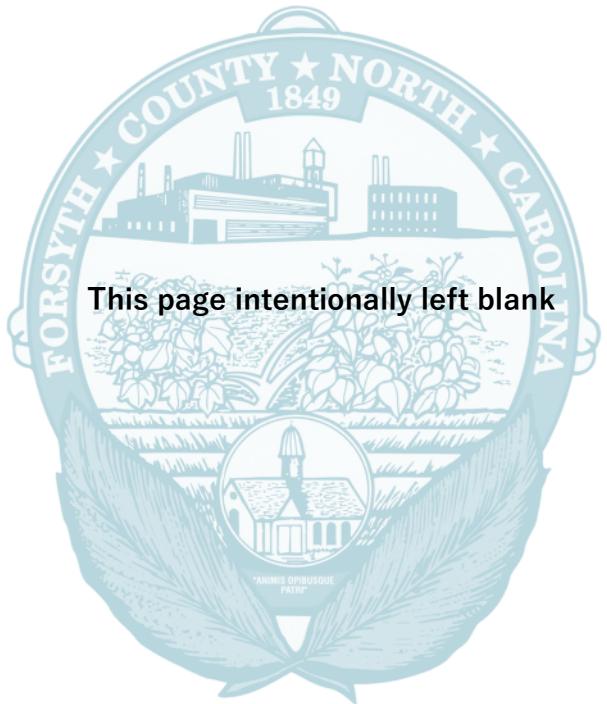
Goal 3: Implement and sustain a comprehensive automotive fleet maintenance, repair and replacement program that identifies and prioritizes vehicle maintenance, repair and replacement needs across all departments, communicates priorities, and ensures vehicle replacement purchases adhere to the Forsyth County procurement policy.

Objective 3: Provide timely repairs on damaged vehicles

GENERAL SERVICES

General Services by Division

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
Administration	2,320,269	2,810,471	2,876,711	2,823,737	2,800,737	-0.3%
Automotive Services	3,946,154	4,005,995	4,016,964	4,267,458	4,100,630	2.4%
Central Services	3,087,396	3,330,008	3,345,761	3,456,047	3,448,547	3.6%
Construction Management	482,017	460,879	466,545	555,465	515,465	11.8%
Facilities Operations	1,894,207	2,143,623	2,159,414	2,251,233	2,251,233	5.0%
Grounds Maintenance	1,303,993	1,381,997	1,391,841	1,464,619	1,438,619	4.1%
Facility Expenses	3,038,427	3,219,349	3,326,269	3,505,990	3,269,990	1.6%
Support Services	1,106,581	1,323,905	1,323,260	1,379,953	1,379,953	4.2%
Timber Management	10,370	-	-	-	-	-
	\$ 17,189,415	\$ 18,676,227	\$ 18,906,765	\$ 19,704,502	\$ 19,205,174	2.8%



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HUMAN RESOURCES

Department Mission: provide 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. The values of continuous improvement, teamwork and achieving results are woven into every aspect of human resources management.

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.

Risk Management - identify and control the risk of accidental loss to which the County and participating local agencies are exposed and arrange appropriate funding mechanisms for covered losses.

Significant Accomplishments:

- The department has expanded outreach activities to reach diverse candidate pools that meet job needs and ensure compliance with the County's Equal Employment Opportunity Plan.
- Implemented a Human Resource Information System with self-service modules.

Budget Summary

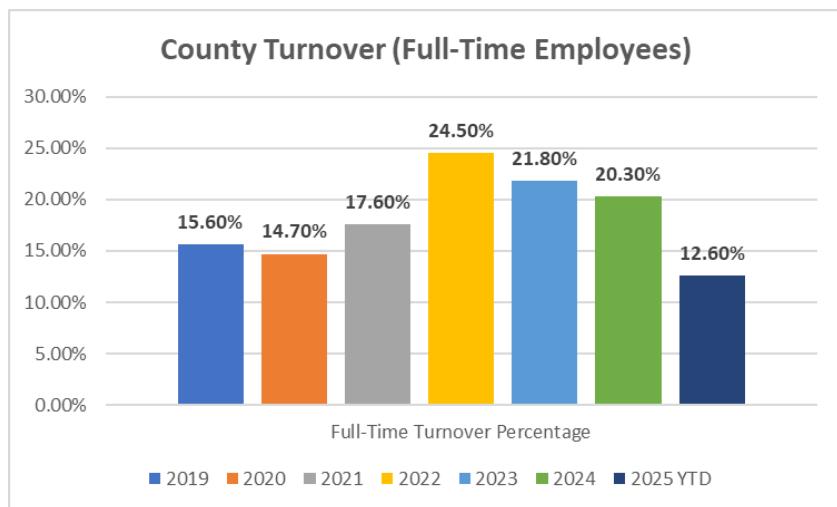
	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	-	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	0.00 %
Other revenues	-	6,400	6,400	6,400	6,400	0.00 %
Expenses	\$ 1,894,636	\$ 2,218,061	\$ 2,239,621	\$ 2,382,056	\$ 2,360,056	6.40%
Personal Services Total:	1,466,763	1,647,481	1,661,041	1,690,860	1,690,860	2.63 %
Operating Total:	427,873	570,580	578,580	691,196	669,196	17.28 %
County Funds	\$ 1,894,636	\$ 2,211,661	\$ 2,233,221	\$ 2,375,656	\$ 2,353,656	6.42 %
POSITIONS (FT/PT)	16/5	16/5	16/5	16/5	16/5	

FY2026 Budget Highlights:

The FY26 Recommended budget for Human Resources is increasing by \$141,995 over the FY25 Adopted budget. Several contracts are increasing, including the service for employee background checks. The Human Resources in-service training division is also adding a new Learning Management System (LMS) software application to better plan, implement, and assess learning processes. It will be used for online courses, training programs, and educational materials. Salaries and Benefits are increasing by \$43,379 in FY26.

HUMAN RESOURCES

Goals and Objectives:



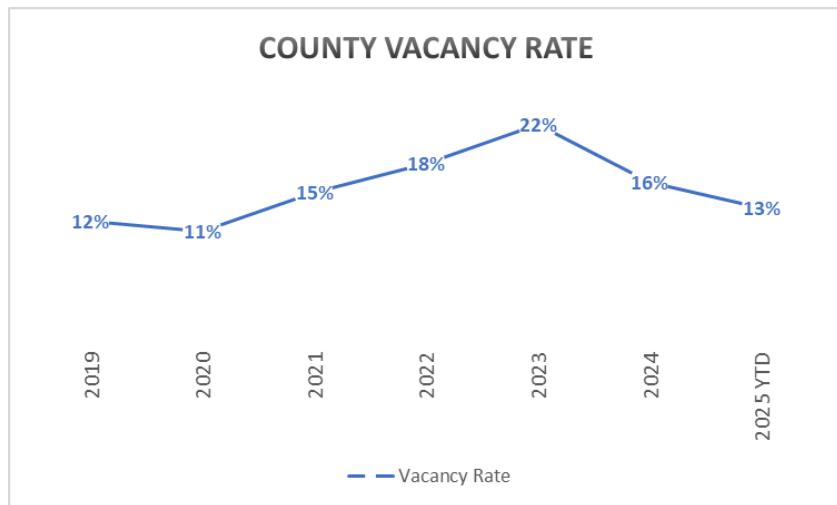
Goal 1: Increased supervisory and management support and development to better meet employee needs, expectations, and to positively frame perceptions in effort to foster a culture in-line with WeCare Principles and the vision and mission of County leadership

Objective 1: Increase the number of training courses to reduce turnover.



Goal 2: Comprehensive Recruitment to attract top talent through a strategic approach

Objective 2: Increase military and community partnerships to emphasize diversity, equity and inclusion, strengthen relationships with local educational institutions, create apprenticeships for select professions and formal county-wide internship program to attract top talent.



Goal 3: Support all County employees to provide and promote a culture of safety through risk identification, training, transparency, and collaboration

Objective 3: Identify, create, and administer all supplemental safety and awareness training to be scheduled on an annual, quarterly, monthly basis, structure reoccurring drills, and schedule/plan unscheduled inspections.

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.

Program Descriptions:

Administration – Manages and provides support to the divisions within the department to direct and guide the provision of the County's information network.

IT Application Solutions - 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 providing training and education for IT related subject matter for Forsyth County employees.

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

Cybersecurity- Forsyth County's cybersecurity team's primary function is to safeguard the organization's digital assets, networks, and systems from cyber threats and attacks. The Aegis Team identifies vulnerabilities, helps design security measures, monitors suspicious activities, responds to incidents, collects threat intelligence and ensures data compliance while providing security awareness training.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 234	-	-	-	-	-
Other revenues	234	-	-	-	-	-
Expenses	\$ 7,826,360	\$ 9,288,865	\$ 9,303,901	\$ 10,585,215	\$ 9,900,465	6.58%
Personal Services Total:	4,010,304	4,417,135	4,417,135	4,474,779	4,474,779	1.31%
Operating Total:	3,816,056	4,871,730	4,886,766	6,110,436	5,425,686	11.37 %
County Funds	\$ 7,826,125	\$ 9,288,865	\$ 9,303,901	\$ 10,585,215	\$ 9,900,465	6.58%
POSITIONS (FT/PT)	37/0	37/0	37/0	37/0	37/0	

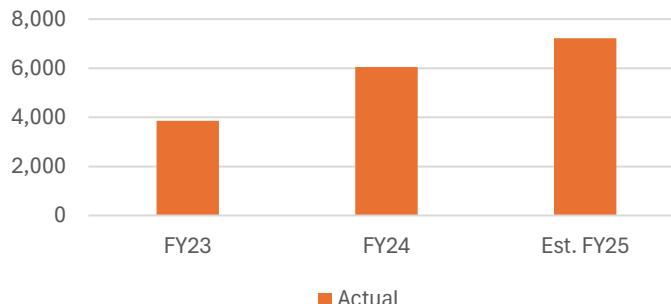
FY2026 Budget Highlights:

The FY26 recommended budget for MIS includes funds for the process of replacing batteries and capacitors, which are on a four-year replacement schedule. The increase in the budget is also reflective of an increase in the county's Microsoft Enterprise Agreement, which renews during FY 2025-2026.

MANAGEMENT INFORMATION SYSTEMS

Goals and Objectives:

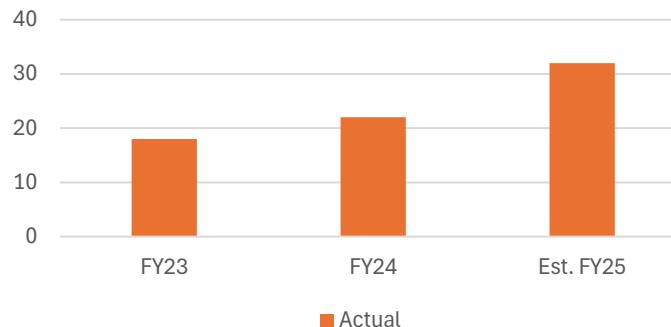
Participants of SAFE Discussions



Goal 1: 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.

Objective 1: Achieve participation of over 1,500 staff members in Security Awareness for Everyone (SAFE) discussions.

Percentage of Quarterly Updates Tested and Implemented



Goal 2: Acquire, maintain, manage, and develop technology to ensure the security of internal and external users, the operability of reliable systems, functional operation of technology across all the departments, and the successful integration of new technologies

Objective 1: Ensure 100% of quarterly updates are tested and implemented.

Number of Trainings Scheduled per Year



Goal 3: Develop and maintain user capability that provides quality assurance, awareness of existing or new processes and technologies, and identification of opportunities for efficiency.

Objective 1: Conduct 52 MIS scheduled trainings per year on tools such as Word, Excel, Teams, and others.

MAPFORSYTH

Department Mission: To effectively use innovative technology to serve the citizens and municipalities of Forsyth County by providing comprehensive, reliable GIS and addressing products, data, and services.

Program Descriptions:

MapForsyth is an enterprise GIS and Addressing office, designed to support departments and municipalities that use GIS Addressing information, while supporting and training others who do not have GIS staff. Projects include providing Maps, GIS Support, Data, GIS Presentations, GIS Trainings, and Addressing.

Significant Accomplishments:

- North Carolina Association of County Commissioners (NCACC) Civic Excellence in Innovation Award for our Community Assets and Recourse App
- Met with all County departments to design and implement dashboards to track County-wide services through performance measures

Budget Summary

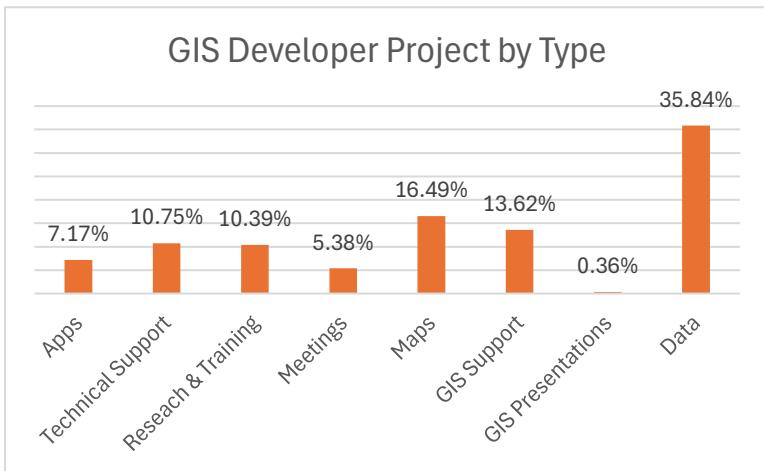
	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 274,111	\$ 288,180	\$ 288,180	\$ 342,524	\$ 342,524	18.86 %
Intergovernmental	272,888	287,400	287,400	341,744	341,744	18.91 %
Other revenues	1,223	780	780	780	780	-
Expenses	\$ 1,216,507	\$ 1,269,967	\$ 1,278,273	\$ 1,361,427	\$ 1,302,573	2.57%
Personal Services Total:	1,017,088	1,050,820	1,059,126	1,144,166	1,089,337	3.67 %
Operating Total:	199,419	219,147	219,147	217,261	213,236	-2.70%
County Funds	\$ 942,396	\$ 981,787	\$ 990,093	\$ 1,018,903	\$ 960,049	-2.21%
POSITIONS (FT/PT)	9/0	9/0	9/0	9/0	9/0	

FY2026 Budget Highlights:

The FY26 Recommended Budget for MapForsyth represents a \$5,750 or 0.59% decrease in net County dollars from the FY25 Adopted Budget. Expenditures increased by \$48,594, or 3.83% over the FY25 Adopted Budget while revenues increased by \$54,344, or 18.86% over the FY25 Adopted Budget. The significant expenditure increase is in Personal Services of \$54,742, or 5.21% increase over the FY25 Adopted Budget. MapForsyth requested one Enhancement for a GIS Specialist, which is not included in the FY26 Recommended Budget.

MAPFORSYTH

Goals and Objectives:



Goal 1: Maintain and implement GIS infrastructure, cloud systems, and data repositories.

Objective 1: Work Type Breakdown (Apps, Data Creation, Scripts, CAD, Presentations, Technical Support, Trainings).

MapForsyth Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
GIS	1,029,950	1,079,789	1,086,488	1,164,052	1,105,198	2.35%
Addressing	186,557	190,178	191,785	197,375	197,375	3.78%
Total	\$ 1,216,507	\$ 1,269,967	\$ 1,278,273	\$ 1,361,427	\$ 1,302,573	2.57%

PURCHASING

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

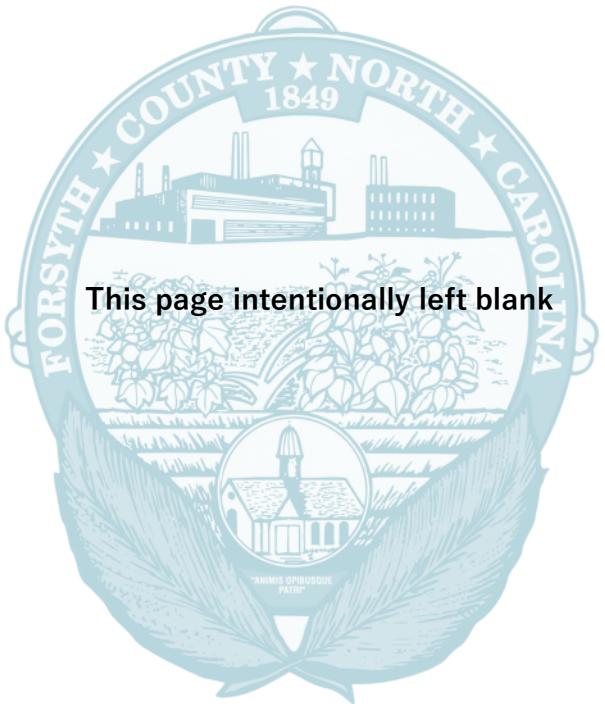
Program Descriptions:

Purchasing - procures equipment and supplies for the City & County; prepares formal construction contract bids as required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses	\$ 136,109	\$ 128,140	\$ 128,140	\$ 151,610	\$ 151,610	18.32%
Operating Total:	136,109	128,140	128,140	151,610	151,610	18.32%
County Funds	\$ 136,109	\$ 128,140	\$ 128,140	\$ 151,610	\$ 151,610	18.32%

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>



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

Program Descriptions:

Attorney – Represents County to protect its interests through the initiation, defense, and conclusion of legal proceedings including 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.

Significant Accomplishments:

- Provides timely, accurate review of contracts; encourages other departments to be more responsive in entering and processing contracts; assists in design and implementation of Contracts' portion ERP
- Facilitates Board's Legislative Agenda
- Represents the County by handling claims and litigation in-house where possible; oversees and trains staff to handle more complex matters in-house

Budget Summary

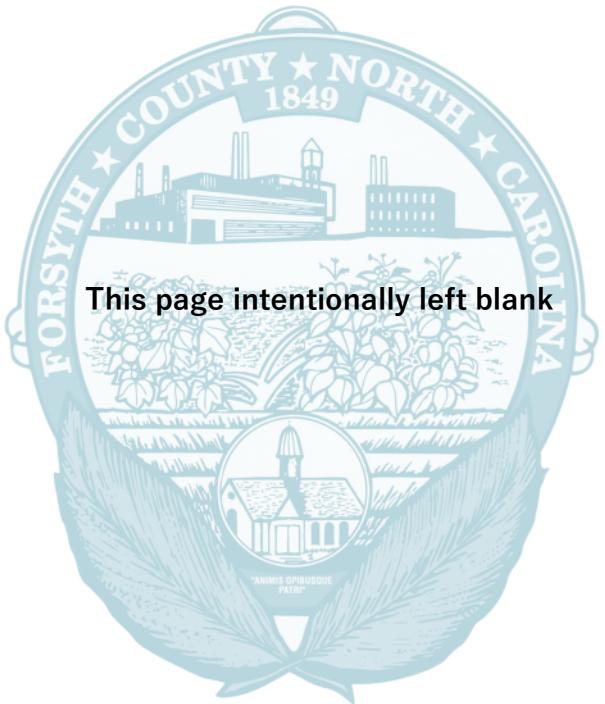
	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 69	-	-	-	-	-
Other Revenues	69	-	-	-	-	-
Expenses	\$ 2,091,106	\$ 2,147,539	\$ 2,166,816	\$ 2,220,367	\$ 2,220,367	3.39%
Personal Services Total:	2,045,270	2,067,079	2,086,356	2,157,304	2,157,304	4.36 %
Operating Total:	45,836	80,460	80,460	63,063	63,063	-21.62%
County Funds	\$ 2,091,037	\$ 2,147,539	\$ 2,166,816	\$ 2,220,367	\$ 2,220,367	3.39 %
POSITIONS (FT/PT)	15/0	14/0	14/0	14/0	14/0	

FY2026 Budget Highlights:

The FY26 Recommended Budget reflects an increase of \$72,828 or 3.39% over CYO. Much of the Operating expense budgets were right-sized to better fit previous years' spending averages and trends. There are decreases in Travel and Training, Operating Supplies, and Other General Costs.

Attorney Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
Attorney	916,823	954,369	962,823	1,034,878	1,034,878	8.40 %
Attorney - Social Services	1,174,282	1,193,170	1,203,993	1,185,489	1,185,489	-0.60%
Total	\$ 2,091,105	\$ 2,147,539	\$ 2,166,816	\$ 2,220,367	\$ 2,220,367	3.39%



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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.

Program Descriptions:

County Commissioners set policies and adopt ordinances that 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, 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.

Internal Audit – Internal Audit provides County Management with appraisals, analyses, recommendations, and pertinent comments concerning periodic and ongoing reviews of various County activities.

Significant Accomplishments:

- Working towards completion of Board Directed Initiatives as outlined in Budget Ordinance.
- Working towards completion of the Management Work Plan as directed by the Board of Commissioners.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Revenues	\$ 1,963	-	-	-	-	-
Other Revenues	1,963	-	-	-	-	-
Expenses	\$ 1,841,062 \$	\$ 1,717,567 \$	\$ 1,817,490 \$	\$ 1,948,375 \$	\$ 1,863,838	8.52%
Personal Services Total:	1,598,409	1,414,481	1,433,404	1,618,957	1,545,506	9.26 %
Operating Total:	242,653	303,086	384,086	329,418	318,332	5.03 %
County Funds	\$ 1,839,098 \$	\$ 1,717,567 \$	\$ 1,817,490 \$	\$ 1,948,375 \$	\$ 1,863,838	8.52 %
POSITIONS (FT/PT)	7/0	7/0	7/0	7/0	7/0	7/0

FY2026 Budget Highlights:

The FY26 Recommended Budget reflects a net County dollar increase of \$146,271 or 8.52% above CYO. Personnel expenses increased to correct budgeted salaries. Much of the Operating expense budgets were right-sized to better fit previous years' spending averages and trends. There are decreases in Travel and Training, Materials and Supplies, and Other Operating Costs.

There is an Enhancement request for \$73,451 for an Office Administrator position.

COUNTY COMMISSIONERS & MANAGER

County Commissioners & Manager Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses						
Commissioners & Manager	1,681,156	1,496,743	1,594,735	1,714,524	1,629,987	8.90 %
Internal Audit	159,905	220,824	222,755	233,851	233,851	5.90 %
Total	1,841,062	1,717,567	1,817,490	1,948,375	1,863,838	8.52 %

COMMUNICATIONS

Department Mission: To coordinate a comprehensive effort to inform the public about Forsyth County services and activities through various media outlets. The Communications Department also works to inform over 2100 Forsyth County Employees of necessary internal notices and information.

Program Descriptions:

Communications- assist with the writing, publication, and production of all communication products including printed materials, photos/videos, website, and social media postings, for the Forsyth County Commissioners, County Management, and County Departments.

Significant Accomplishments:

- Produced and aired 12 episodes of *Forsyth County Connections* on WXLV ABC 45, strengthening public awareness and community engagement.
- Developed and broadcast 12 episodes of *Empowering You*, a public affairs program on WSNC 90.5FM, maintaining a full year of fourth-Sunday slots and expanding content diversity over the previous year.

Budget Summary

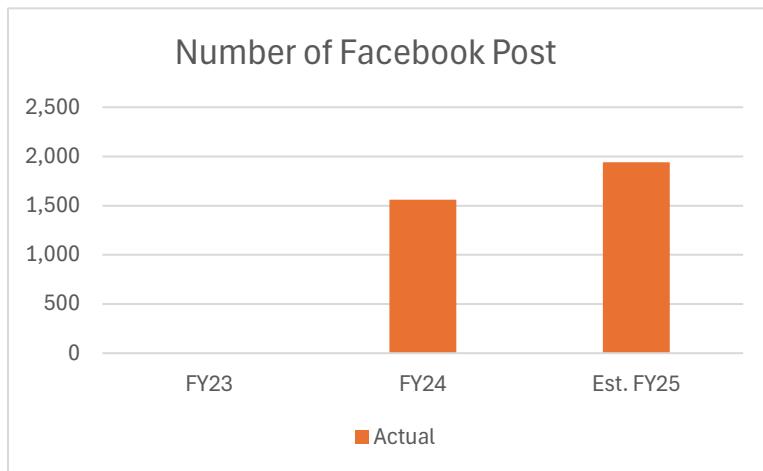
		FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
Expenses	\$	601,260	\$ 607,481	\$ 607,481	\$ 774,533	\$ 685,533	12.85%
Personal Services Total:		468,167	498,081	498,081	509,978	509,978	2.39 %
Operating Total:		133,093	109,400	109,400	264,555	175,555	60.47 %
County Funds	\$	601,260	\$ 607,481	\$ 607,481	\$ 774,533	\$ 685,533	12.85%
POSITIONS (FT/PT)		5/0	5/0	5/0	5/0	5/0	5/0

FY2026 Budget Highlights:

The operating expense budget for this year allocates funding for the community survey, which is conducted biennially.

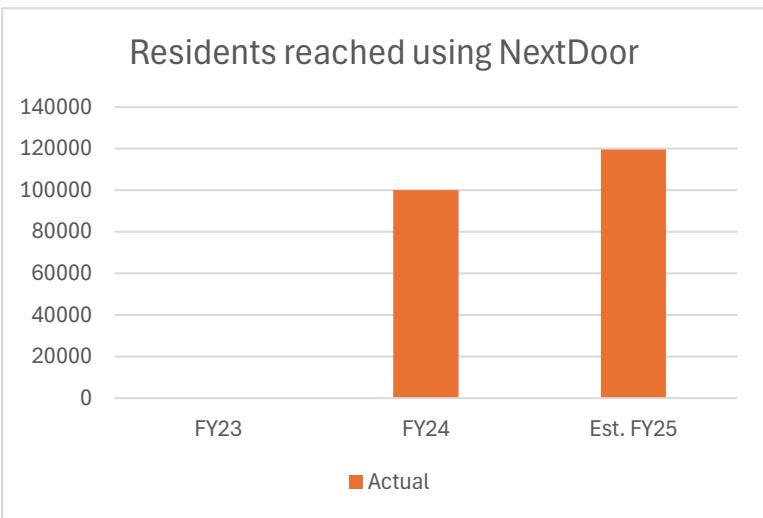
COMMUNICATIONS

Goals and Objectives:



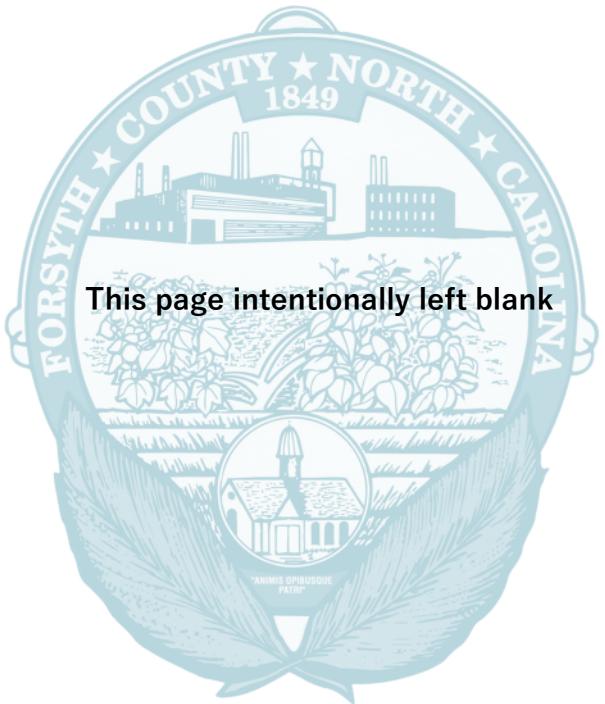
Goal 1: Deliver county program and service information to residents where they naturally get their information.

Objective 1: Use Facebook to keep constituents informed and connected with regular, relevant updates.



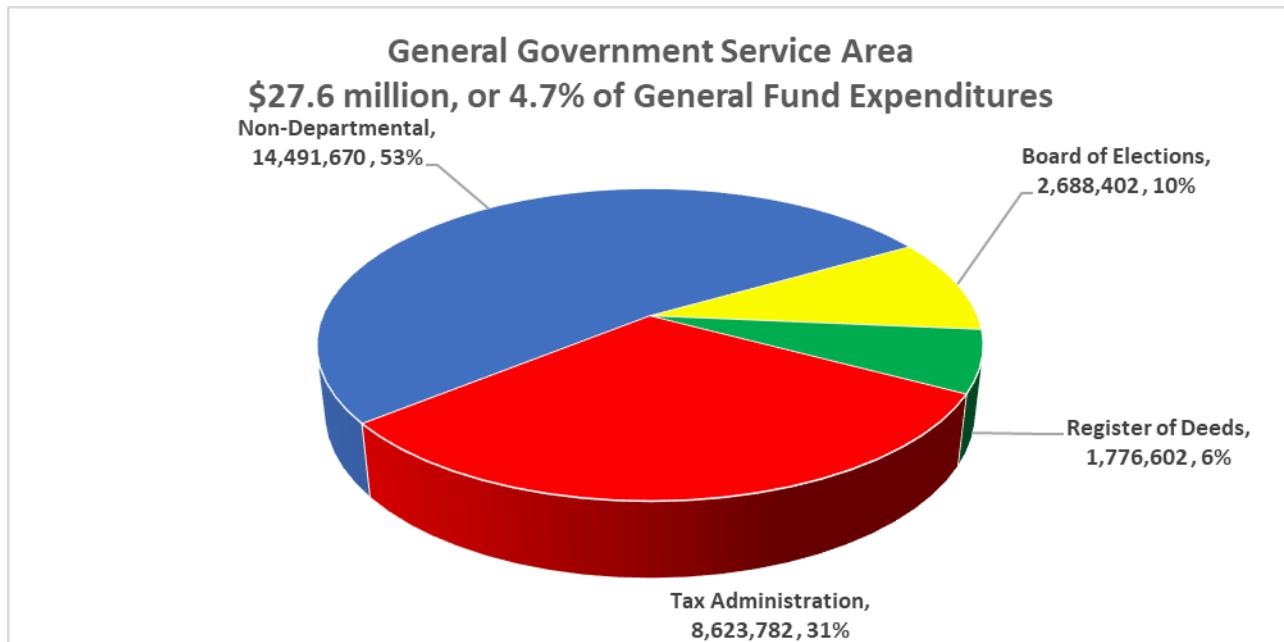
Goal 1: Deliver county program and service information to residents where they naturally get their information.

Objective 2: Leverage the Nextdoor platform to broaden community reach and enhance resident communication.



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GENERAL GOVERNMENT SERVICE AREA



Operating Goals & Objectives:

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

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

BOARD OF ELECTIONS

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

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 & NC'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. There are 108 Voter Precincts in Forsyth County with 7 Early Voting Sites.

Significant Accomplishments:

- The Board of Elections conducted and certified the November 5, 2024 General Election. Forsyth County had 74.34% total turnout in the General Election.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Revenues	\$ 103,081	\$ 135	\$ 135	\$ 284,017	\$ 284,017	210283%
Intergovernmental	\$ 96,092	\$ -	\$ -	\$ 278,217	\$ 278,217	
Charges for services	\$ 20	\$ 35	\$ 35	\$ 5,800	\$ 5,800	16471.43%
Other Revenues	\$ 6,969	\$ 100	\$ 100	\$ -	\$ -	-100.00%
Expenses	\$ 1,984,762	\$ 2,687,097	\$ 2,727,285	\$ 2,688,402	\$ 2,688,402	0.05%
Personal Services Total:	\$ 1,005,432	\$ 982,782	\$ 989,770	\$ 926,905	\$ 926,905	-5.70%
Operating Total:	\$ 979,330	\$ 1,704,315	\$ 1,737,515	\$ 1,761,497	\$ 1,761,497	3.40%
County Funds	\$ 1,881,681	\$ 2,686,962	\$ 2,727,150	\$ 2,404,385	\$ 2,404,385	-10.52%

Positions (FT/PT)	10/18	10/18	10/18	10/17	11/2
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FY2026 Budget Highlights:

The Board of Election's recommended budget for FY26 is \$2,404,385, which is a net County dollar decrease of \$282,577, or 10.52% from FY25. Revenues for FY26 are increasing by \$283,882 over FY25. This is largely due to reimbursements from municipal elections. Expenditures for FY26 are increasing by \$1,305, or 0.05% over FY25 due mainly to increases in Purchased Services. Expenditures other than Personal Services are increasing by \$57,182, or 3.4% over FY25. General supplies are decreasing by \$82,291 from FY25.

Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Expenses						
Administration	\$ 1,518,017	\$ 2,166,441	\$ 2,174,929	\$ 2,509,519	\$ 2,509,519	15.80%
Elections	\$ 466,745	\$ 520,656	\$ 552,356	\$ 178,883	\$ 178,883	-65.60%
Total	\$ 1,984,762	\$ 2,687,097	\$ 2,727,285	\$ 2,688,402	\$ 2,688,402	0.05%

BOARD OF ELECTIONS

Goals and Objectives

Goal 1: Effectively administer the September 9, 2024 Municipal Primary, possible October 7, 2025 Municipal Second Primary, November 4, 2025 Municipal General, March 3, 2026 County-Wide Primary, and possible May 12, 2026 Second Primary, in accordance with S.L. 2024-14.

Objective 1: Certify results for fair, impartial, and accurate elections at Canvass.

Goal 2: Effectively implement and comply with S.L. 2024-57, which mandates that all absentee by-mail received on Election Day be scanned by the end of that night and provisional ballots be scanned by 5pm, three days after Election Day.

Objective 1: To meet the shortened timeframe, this will require an expanded workforce to assist with the necessary work for the absentee by-mail ballots and the timely disposition and preparation of the tabulation of provisional ballots by the three-day deadline.

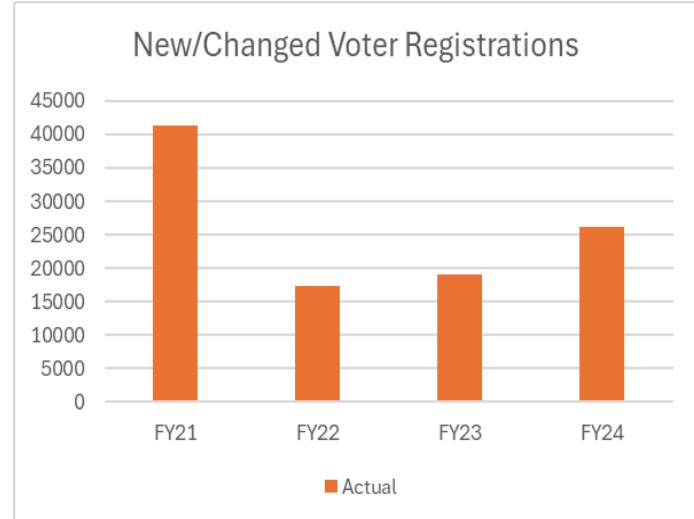
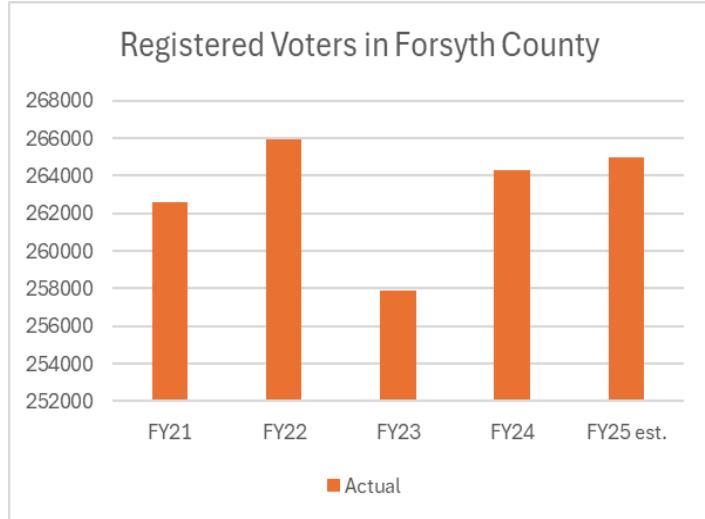
Objective 2: Staff will implement and train the Help Desk Officials to utilize e-Pollbooks to electronically process the provisional applications.

Objective 3: Track the efficacy of the e-Pollbook system at the Help Desk in every precinct to determine adequate manpower and equipment and identify process improvements. Also, track the efficacy of the temporary staffing for the post-election work on provisional ballots.

Goal 3: Identify and procure additional workspace and storage space due to various law changes that have led to an increased workload and need for expanded workforce.

Objective 1: Track the safety and adequacy of workspace for all employees while meeting all statutory deadlines and state election laws.

Key Performance Measures



REGISTER OF DEEDS

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

Program Descriptions:

Register of Deeds – provides the following services: Vital Records – files birth and death certificates and marriage licenses; Real Estate Intake – receives and records real property deeds, deeds of trust, business incorporations, and other legal documents; Scanning Department – creates images for all real estate and vital records documents; Record Storage and 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 NC General Statute 161-10 and may be used only to enhance computer or imaging technology and needs associated with the preservation and storage of public records in the office of the Register of Deeds.

Significant Accomplishments:

- The ROD office partnered with Winston-Salem State University for the Spatial Justice Mapping Prejudice Project in Forsyth County by providing images of land records and various miscellaneous documents recorded in Forsyth County with an emphasis on restrictive covenants for property in redlined areas in the Forsyth County/Winston-Salem area.
- Partnered with Forsyth County Communications to inform the general public about the Fraud Alert Notification service in the ROD office and how customers can sign up for the free service.
- E-recording maps began in FY25 which provides the online capability of filing maps just like any other land record e-file.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Revenues	\$ 5,133,464	\$ 6,335,970	\$ 6,335,970	\$ 6,335,970	\$ 6,335,970	-
Licenses and Permits	\$ 61,855	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	-
Charges fo services	\$ 4,991,043	\$ 6,221,204	\$ 6,221,204	\$ 6,221,204	\$ 6,221,204	-
Earnings on investments	\$ 78,882	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	-
Fund Balance	\$ -	\$ 45,659	\$ 45,659	\$ 45,659	\$ 45,659	-
Other Revenues	\$ 1,684	\$ 2,607	\$ 2,607	\$ 2,607	\$ 2,607	-
Expenses	\$ 1,501,190	\$ 1,733,634	\$ 1,745,759	\$ 1,776,602	\$ 1,776,602	2.48%
Personal Services Total:	\$ 1,374,968	\$ 1,584,974	\$ 1,596,999	\$ 1,632,861	\$ 1,632,861	3.02%
Operating Total:	\$ 126,222	\$ 148,660	\$ 148,760	\$ 143,741	\$ 143,741	-3.31%
County Funds	\$ 3,632,274	\$ 4,602,336	\$ 4,602,336	\$ 4,559,368	\$ 4,559,368	-0.93%
Positions (FT/PT)	21/0	21/0	21/0	21/0	21/0	

FY2026 Budget Highlights:

The Register of Deeds' recommended budget for FY26 is \$4,559,368, which is a net County dollar increase of \$42,968, or 0.93% over FY25. Revenues for FY26 remain the same as FY25 at \$6,335,970. Personal Services are driving the increase in expenditures by \$47,887, or 3% over FY25. Materials & Supplies are decreasing by \$7,500.

REGISTER OF DEEDS

Goals and Objectives



Goal 1: Improve efficiency in indexing Land Records and Vital Records legal processes.

Objective 1: Implement related technology for record keeping and research the benefits of Auto Indexing (AI) Land Records.

Goal 2: Educate staff on the various services provided by the Register of Deeds office, the Forsyth County Clerk of Court Office, and the NC Office of Vital Records, and how they can overlap.

Objective 1: Provide knowledge base education opportunities for Register of Deeds staff.

Objective 2: Ensure accessible staff training through state sponsored webinars, workshops, and team meetings to learn and become familiar with specific Register of Deeds services.

Goal 3: Increase public awareness of function and services in the Forsyth County Register of Deeds office that are not available in all NC counties, Property Fraud Alert Notification, Out of County Birth & Death Records. Reinforce ROD Disaster Recovery Protocols and procedures for replacing records.

Objective 1: Ensure staff can effectively communicate to the general public about services and functions of the Register of Deeds office.

Divisions

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Expenses						
Register of Deeds	\$ 1,404,464	\$ 1,614,134	\$ 1,626,279	\$ 1,664,602	\$ 1,664,602	3.10%
Automation Enhancement	\$ 96,726	\$ 119,500	\$ 119,480	\$ 112,000	\$ 112,000	-6.28%
Total	\$ 1,501,190	\$ 1,733,634	\$ 1,745,759	\$ 1,776,602	\$ 1,776,602	2.48%

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.

Program Descriptions:

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

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

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

Significant Accomplishments:

- Through a variety of resources, and most notably the dedication of staff, the Tax Office successfully completed the 2025 reappraisal with both accuracy and timeliness. One measure of success is an informal appeal rate just below 4% which is lower than that of other counties that also conducted reappraisals in 2025. The Collections Department is seeing a strong collection rate for fiscal year 2025, which is especially encouraging given the number of new staff members on the Collections team. The In-Rem Foreclosure pilot program proved to be both viable and effective, leading to the approval of a new contract.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY25 Adopted %
Revenues	\$ 1,926,495	\$ 1,594,427	\$ 1,594,427	\$ 1,986,981	\$ 1,986,981	24.62%
Charges fo services	\$ 1,540,023	\$ 1,240,927	\$ 1,240,927	\$ 1,450,481	\$ 1,450,481	16.89%
Other Revenues	\$ 386,472	\$ 353,500	\$ 353,500	\$ 536,500	\$ 536,500	51.77%
Expenses	\$ 7,704,128	\$ 8,649,306	\$ 8,712,143	\$ 8,658,782	\$ 8,623,782	-0.30%
Personal Services Total:	\$ 5,139,106	\$ 5,779,243	\$ 5,822,964	\$ 5,874,178	\$ 5,874,178	1.64%
Operating Total:	\$ 2,565,022	\$ 2,870,063	\$ 2,889,179	\$ 2,784,604	\$ 2,749,604	-4.20%
County Funds	\$ 5,777,633	\$ 7,054,879	\$ 7,117,716	\$ 6,671,801	\$ 6,636,801	-5.93%
Positions (FT/PT)	74/4	74/4	74/4	72/6	72/6	

FY2026 Budget Highlights:

The recommended FY26 budget for Tax Administration is \$6,636,801, which is a net County dollar decrease of \$418,078, or 5.93% under FY25. Revenues for FY26 are increasing by \$392,554, or 24.62% over FY25. This is largely due to a higher estimated income from the In-Rem foreclosure program where almost half of the typical costs are recoverable. Expenditures for FY26 are decreasing by \$25,524, or 0.3% over FY25 due mainly to increases in Personal Services and Professional & Technical Services, totaling \$305,168. Purchased Services and Materials & Supplies are decreasing by \$356,546 from FY25.

TAX ADMINISTRATION

Goals and Objectives:

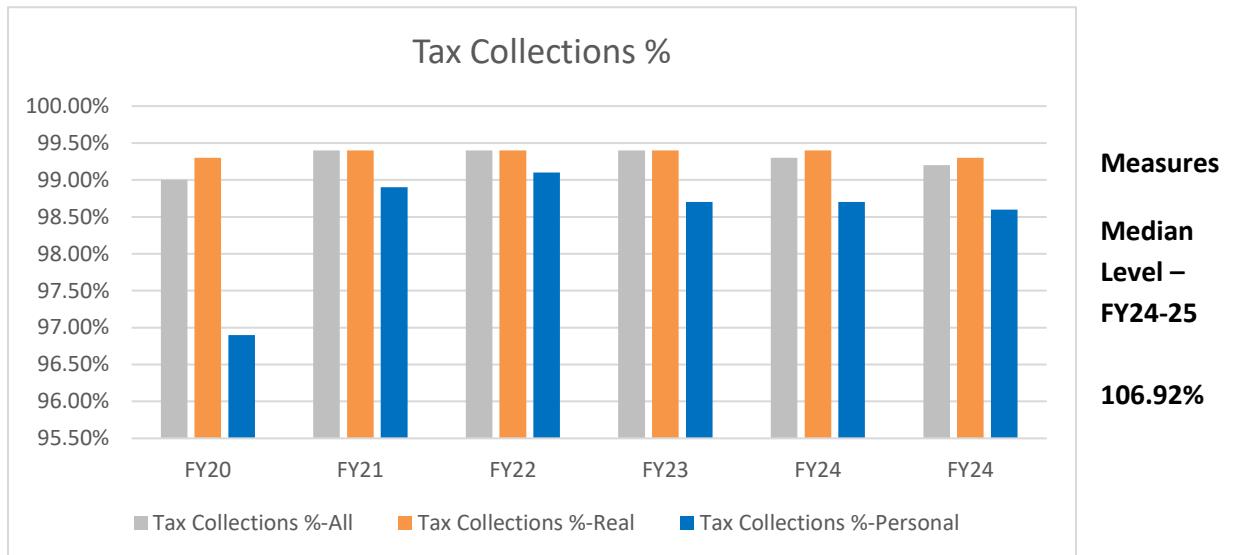
Goal 1: To fairly and appropriately appraise property and collect the resulting property taxes as a primary revenue source responsible for funding County services.

Objective 1: Maintain a current year levy collection rate of 99.30% for all annual bills charged to the Tax Collector, after accounting for bankruptcy, appeals and foreclosure proceedings.

Goal 2: 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.

Objective 1: Complete the 2025 Reappraisal by addressing all appeals.

Objective 2: Maintain timely data online through Tax Property Portal, County Sales, Tax Parcel Viewer, and 2 PWA (Public Web Access) for the public.



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 (\$3,600,000), partially offset by Retiree paid premiums; costs associated with the County's Unemployment expenditures (\$100,000); OPEB (Other Post Employee Benefits) [\$1,600,000]; Also included in the Personal Services category of Non-Departmental is the projected costs for the annual Employment Performance Pay System. For Fiscal Year 2025-2026, the average increase is 4.37% with a range of 1% to 6% - the same percentage as Fiscal Year 2024-2025. An additional \$200,000 is included for compensation and classification adjustments.

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

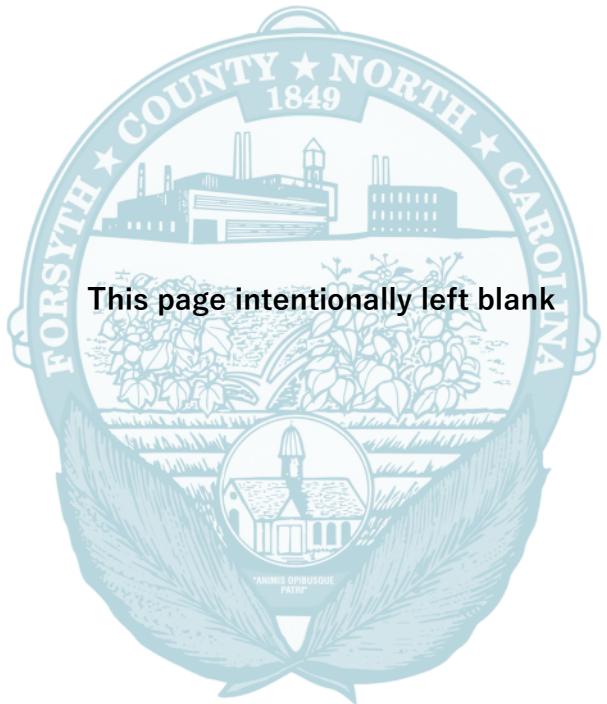
Payments to Other Agencies - Pass through funds to Utilities Commission for tire disposal fees, solid waste fees, electronic recycling funds, and School PEG channel. All of these payments are 100% revenue offset.

Operating Transfers Out - Accounts for the annual transfer out to Subfund 107 for vehicle replacements 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 not specific to a particular departmental program or function.

Budget Summary

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Amended	FY26 Requested	FY26 Recommend	vs. FY2025 Adopted (%)
Revenues	\$ 400,564,547	\$ 416,954,384	\$ 424,497,466	\$ 420,881,938	\$ 420,881,938	0.94%
Taxes	363,604,045	371,233,784	371,233,784	408,659,192	408,659,192	10.08%
Licenses and Permits	19,573	1,000	1,000	20,000	20,000	1900.00%
Intergovernmental	4,340,693	3,060,000	3,060,000	2,410,000	2,410,000	-21.24%
Charges for Services	-	75	75	-	-	-100.00%
Earnings on Investments	11,558,314	7,250,000	7,250,000	5,500,000	5,500,000	-24.14%
Other Revenues	317,493	770,000	770,000	795,000	795,000	3.25%
Other Financing Sources	20,724,429	11,667,579	18,468,402	3,497,746	3,497,746	-70.02%
Fund Balance	-	22,971,946	23,714,205	-	-	-100.00%
Expenses	\$ 43,917,527	\$ 16,864,429	\$ 14,562,955	\$ 14,491,670	\$ 14,491,670	-14.07%
Personal Services Total:	3,709,069	5,770,781	4,170,781	8,582,670	8,582,670	48.73%
Operating Total:	40,208,458	11,093,648	10,392,174	5,909,000	5,909,000	-46.74%
County Funds	\$ (356,647,020)	\$ (400,089,955)	\$ (409,934,511)	\$ (406,390,268)	\$ (406,390,268)	1.57%



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COMMUNITY GRANTS

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

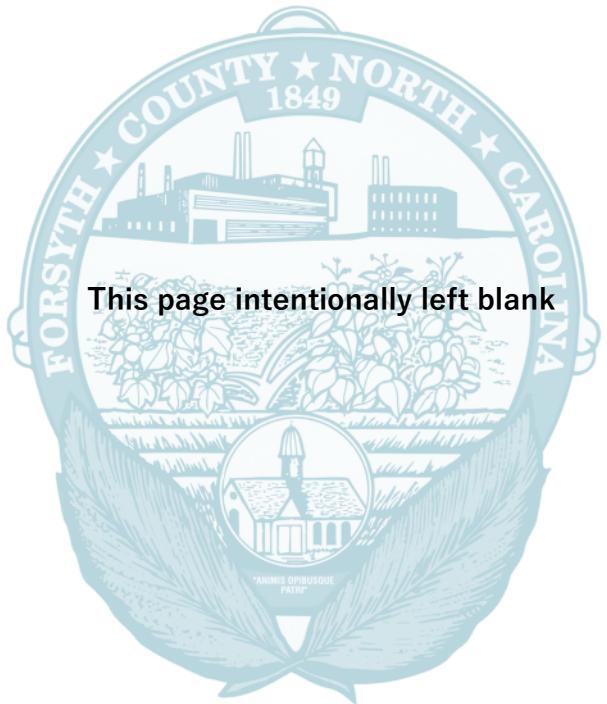
	FY 23-24	FY 24-25		FY 25-26	
	Actual	Original	Estimate	Request	Recommend
<u>Health</u>					
Addiction Recovery Care Association, Inc.	-	-	-	400,132	-
CareNet of the Triad	-	-	-	15,000	-
Community Care Center for Forsyth County, Inc.	-	-	-	149,961	-
Crisis Control Ministry	-	25,000	25,000	-	-
Dream Center of Forsyth County	-	-	-	90,000	-
Friendship Resource Center	-	25,000	25,000	75,000	-
HARRY Veterans Community Outreach Services, Inc.	75,000	75,000	75,000	75,000	-
Horizons Residential Care Center	-	50,000	50,000	102,747	-
Imprint Cares	-	-	-	250,048	-
Memorial Industrial Community Development Corp.	-	5,000	5,000	75,000	-
Miracles in Sight	100,000	50,000	50,000	-	-
Mountain Valley Hospice & Palliative Care	-	-	-	50,000	-
MTC Community Grant 2024	-	-	-	29,400	-
NC Rush Triad Soccer Club	-	-	-	98,000	-
Piedmont Environmental Alliance	-	-	-	25,000	-
Postpartum Resource Center of the Triad	-	-	-	2,500	-
Riverwood Therapeutic Riding Center	-	-	-	20,000	-
Senior Services, Inc.	-	385,000	385,000	410,000	-
The Shalom Project	-	-	-	100,000	-
The Shepherd's Center of Greater Winston-Salem	-	35,000	35,000	40,000	-
The Shepherd's Center of Kernersville	-	24,000	24,000	25,000	-
The Wells Center	-	-	-	25,000	-
<i>Subtotal</i>	<i>175,000</i>	<i>674,000</i>	<i>674,000</i>	<i>2,057,788</i>	-
<u>Safety</u>					
Bethesda Center for the Homeless	-	-	-	100,000	-
Children's Law Center of Central NC	50,000	50,000	50,000	50,000	-
Eliza's Helping Hands, Inc.	15,000	15,000	15,000	15,000	-
Family Services, Inc.	-	100,000	100,000	100,000	-
McCormick Cares, Inc.	-	-	-	85,000	-
Parenting Path	-	-	-	35,000	-
The Dwelling – Emergency Winter Shelter	-	-	-	30,000	-
The Salvation Army	-	-	-	181,676	-
United Way – Housing Matters	10,000	-	-	-	-
Virtuous Women in Sisterhood	-	-	-	93,360	-
<i>Subtotal</i>	<i>75,000</i>	<i>165,000</i>	<i>165,000</i>	<i>690,036</i>	-

COMMUNITY GRANTS

	FY 23-24	FY 24-25		FY 25-26		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>Cultural</u>						
1Love Festival	1,000	-	-	-	-	-
Arts Council	100,000	100,000	100,000	100,000	-	-
Bookmarks 20 th Anniversary Festival	-	-	-	50,000	-	-
Korner's Folly	-	-	-	6,250	-	-
MUSE Winston-Salem	-	50,000	50,000	-	-	-
National Black Theatre Festival	75,000	-	-	300,000	-	-
Piedmont Triad Film Commission	-	30,000	30,000	-	-	-
Open Hearts Healing Minds Corporation	-	-	-	200,000	-	-
Preservation Forsyth	-	-	-	10,000	-	-
Reynolda House	5,000	-	-	50,000	-	-
RiverRun Film Festival	15,000	15,000	15,000	15,000	-	-
The Little Theatre of Winston-Salem	-	-	-	20,000	-	-
Triad Cultural Arts	-	-	-	35,000	-	-
<i>Subtotal</i>	196,000	195,000	195,000	786,250	-	-
<u>Economic Opportunity</u>						
Born to Care, Inc.	-	-	-	100,000	-	-
Center for Creative Economy	-	25,000	25,000	25,000	-	-
Comunidad Mujer Valiosa	-	-	-	100,000	-	-
Crossnore Youth Independent Living	50,000	-	-	100,000	-	-
Downtown Winston-Salem Partnership	-	20,000	20,000	25,000	-	-
Dress for Success Winston-Salem	-	-	-	45,000	-	-
Experiment in Self-Reliance	50,000	50,000	50,000	40,000	-	-
Experiment in Self-Reliance – IDA	40,000	40,000	40,000	50,000	-	-
Goler Depot Street Renaissance Corp	-	-	-	200,000	-	-
Kernersville Chamber of Commerce	-	5,200	5,200	-	-	-
NC Housing Foundation	-	-	-	103,000	-	-
Neighborhood's Hands	100,000	100,000	100,000	150,000	-	-
Neighbors for Better Neighborhoods	100,000	-	-	125,000	-	-
Redemption & Recovery Restoration Ministries, Inc.	-	-	-	75,000	-	-
Second Harvest Food Bank of NW NC	-	-	-	100,000	-	-
Smart Start of Forsyth County	-	-	-	170,755	-	-
The Enrichment Center	-	-	-	40,000	-	-
Transaid – County	(56,771)	368,050	92,013	-	-	-
Triad Minority & Women's Business Expo	13,750	-	-	-	-	-
Union Community Development Center	-	100,000	100,000	61,000	-	-
Whole Man Ministries of NC	-	-	-	81,900	-	-
Whole Man Ministries of NC	-	-	-	289,000	-	-
Winston Starts	-	-	-	50,000	-	-
Winston-Salem Industries for the Blind	-	-	-	150,000	-	-
Winston-Salem Women's Business Center	-	-	-	100,000	-	-
<i>Subtotal</i>	296,979	708,250	432,213	2,180,655	-	-

COMMUNITY GRANTS

	FY 23-24	FY 24-25			FY 25-26	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>Education</u>						
ABC of North Carolina	-	25,000	25,000	-	-	-
Big Brothers Big Sisters Services	-	-	-	90,025	-	-
Crosby Scholars Community Partnership	-	-	-	100,000	-	-
Eagles of Grace Inc.	-	-	-	15,000	-	-
Kaleideum	275,000	275,000	275,000	275,000	-	-
Latino Community Services	-	-	-	75,000	-	-
LEAD Girls of NC	-	-	-	35,000	-	-
NC EmpowerUp	-	-	-	43,612	-	-
Old Salem, Inc.	100,000	125,000	125,000	125,000	-	-
REAL School	-	-	-	500,000	-	-
The Centers for Exceptional Children	-	-	-	75,000	-	-
The Conservation Fund	40,000	-	-	-	-	-
Union Community Development Corp.	-	-	-	62,019	-	-
Westlawn School	-	-	-	50,000	-	-
Winston-Salem State University	-	-	-	40,483	-	-
Work Family Resource Center	-	-	-	81,171	-	-
YMCA	-	50,000	50,000	100,000	-	-
Young Entrepreneurs Program	-	-	-	186,097	-	-
<i>Subtotal</i>	415,000	475,000	475,000	1,853,407	-	-
Total County Funds	<u>1,157,979</u>	<u>2,217,750</u>	<u>1,941,213</u>	<u>7,568,136</u>	-	-



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DEBT SERVICE

Department 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 Debt Service schedule below demonstrates an increase of \$1,075,776 in debt service over the Fiscal Year 2024-2025 Adopted Budget. There is a budget reserve as well that is not reflected below as the 2008 Education Debt Leveling Plan is generating \$236,209 more than related expenditures.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Amended	FY26 Requested	FY26 Recommended	vs. FY2025 Adopted (%)
General Obligation Bonds	75,351,592	74,476,429	74,476,429	75,935,473	75,935,473	1.96%
Non-General Obligation Debt	10,537,391	11,580,508	11,580,508	11,286,683	11,286,683	-2.54%
Installment Purchase Contracts	691,683	660,752	660,752	630,191	630,191	-4.63%
Total	86,580,666	86,717,689	86,717,689	87,852,347	87,852,347	1.31%
Debt By Service Area:						
	25-26%					
Emergency Communications	0.2%	64,106	142,371	142,371	138,960	138,960 2.40%
EMS	0.1%	28,408	56,615	56,615	46,213	46,213 18.37%
Sheriff Administration	2.0%	6,767,292	1,825,187	1,825,187	1,746,189	1,746,189 4.33%
Courts	2.5%	1,897,101	2,161,541	2,161,541	2,168,842	2,168,842 -0.34%
Total Public Safety	4.7%	8,756,907	4,185,714	4,185,714	4,100,204	4,100,204 2.04%
Health	0.5%	377,591	435,427	435,427	405,917	405,917 6.78%
Social Services	2.6%	823,273	2,355,675	2,355,675	2,299,238	2,299,238 2.40%
Youth Services	0.0%	-	-	-	-	-
Total Health/Social Svcs.	3.1%	1,200,864	2,791,102	2,791,102	2,705,155	2,705,155 3.08%
Forsyth Tech	8.1%	8,592,923	7,081,845	7,081,845	7,107,445	7,107,445 -0.36%
Schools	70.8%	60,871,235	61,777,165	61,777,165	62,161,398	62,161,398 -0.62%
Total Education	78.8%	69,464,158	68,859,010	68,859,010	69,268,843	69,268,843 -0.60%
Library	3.3%	2,128,592	2,239,965	2,239,965	2,865,765	2,865,765 -27.94%
Parks	3.2%	2,413,480	2,645,570	2,645,570	2,822,057	2,822,057 -6.67%
Total Culture & Rec.	6.5%	4,542,072	4,885,535	4,885,535	5,687,822	5,687,822 -16.42%
Technology	0.3%	92,698	238,846	238,846	233,124	233,124 2.40%
General Services	1.9%	947,009	1,448,184	1,448,184	1,667,047	1,667,047 -15.11%
Administration/Other	4.8%	1,576,958	4,309,298	4,309,298	4,190,152	4,190,152 2.76%
Total Admin./Other	6.9%	2,616,665	5,996,328	5,996,328	6,090,323	6,090,323 -1.57%
Total	100%	86,580,666	86,717,689	86,717,689	87,852,347	87,852,347 -1.31%

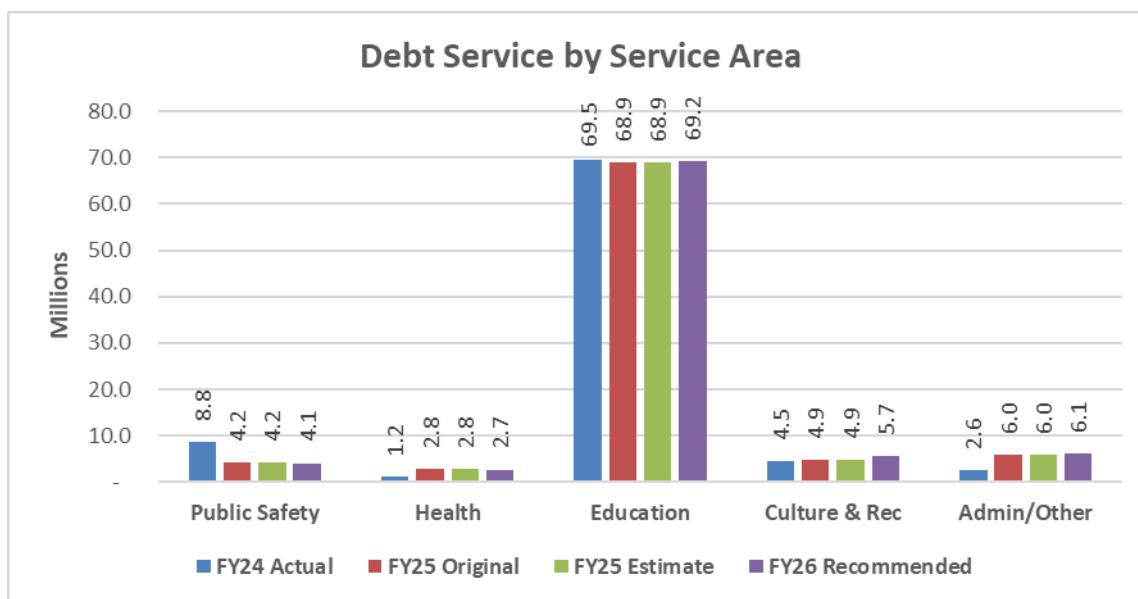
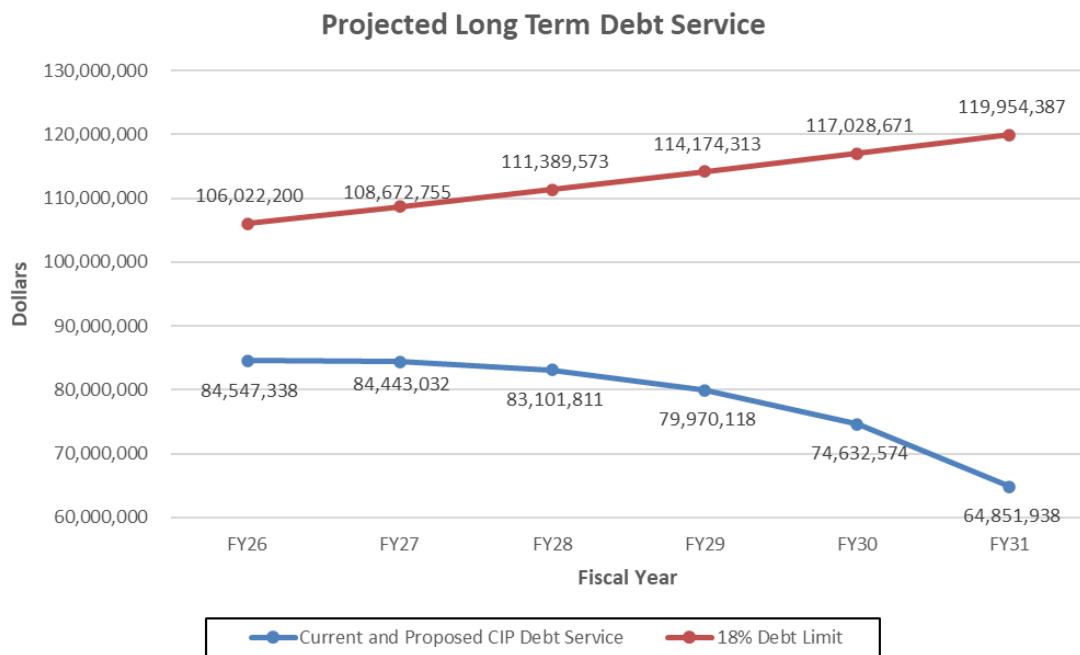
DEBT SERVICE

	FY 23-24	FY 24-25			FY 25-26	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>Debt by Issuance</u>						
2010D QSCBs -Bonds	1,316,553	6,971,554	6,971,554	7,034,595	7,034,595	-
2010E Refunding	5,125,000	-	-	-	-	-
2013 Public Improvement 2/3rds	809,969	786,969	786,969	775,469	775,469	-
2013 Educational Facilities	287,594	283,094	283,094	278,594	278,594	-
2013 Refunding	2,780,375	5,541,125	5,541,125	4,523,001	4,523,001	-
2014 Public Improvement 2/3rds	796,500	771,500	771,500	1,031,500	1,031,500	-
2014 Library Bonds	1,956,000	1,896,000	1,896,000	2,585,000	2,585,000	-
2015 Refunding Bonds	11,570,375	13,316,626	13,316,626	15,119,501	15,119,501	-
2017A Public Improvement 2/3rds	1,582,928	1,531,178	1,531,178	1,479,428	1,479,428	-
2017B GO P/I	5,843,681	5,705,182	5,705,182	5,566,682	5,566,682	-
2019A Public Improvement 2/3rds	1,756,713	1,703,213	1,703,213	1,649,713	1,649,713	-
2019B GO P/I	8,105,700	7,859,700	7,859,700	7,613,700	7,613,700	-
2020 Refunding	6,510,050	1,601,300	1,601,300	1,601,301	1,601,301	-
2021A Public Improvement 2/3rds	1,066,950	1,034,200	1,034,200	1,001,450	1,001,450	-
2021B GO P/I	8,938,750	8,706,750	8,706,750	8,474,750	8,474,750	-
2021C Refunding	4,608,750	4,573,750	4,573,750	2,040,501	2,040,501	-
2023A Public Improvement 2/3rds	2,820,847	2,794,350	2,794,350	2,721,100	2,721,100	-
2023B GO P/I	9,474,857	9,399,938	9,399,938	9,154,188	9,154,188	-
2025 Public Improvement 2/3rds	-	-	-	3,285,000	3,285,000	-
2014 Installment Purch (Refund)	691,683	660,752	660,752	630,191	630,191	-
2021A LOBS New	3,273,452	9,366,500	9,366,500	9,142,101	9,142,101	-
2021A LOBS Ref	258,000	258,000	258,000	268,000	268,000	-
2021B LOBS New	4,976,085	5,000	5,000	-	-	-
2021B LOBS Ref	1,700,666	1,626,566	1,626,566	1,556,886	1,556,886	-
2019 CWSRF Loan	329,188	324,442	324,442	319,696	319,696	-
Total Expenditures	86,580,666	86,717,689	86,717,689	87,852,347	87,852,347	-

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 percent (15%) of the total budget net of applicable revenue. The amended policy increases the maximum percentage to a straight eighteen percent (18%) maximum of the appropriations in the annually adopted budgets as reflected in the budget ordinance.

The chart below compares current long-term debt service to projected budgets for fiscal years 2026 through 2031. Decisions related to the funding of new projects are considered within the framework of the debt policy.



DEBT SERVICE

TOTAL DEBT OUTSTANDING

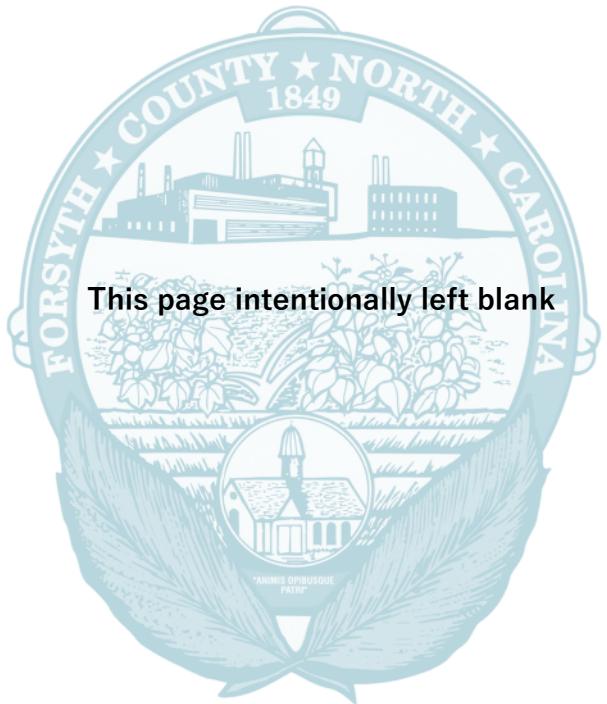
Approved/Issued

MATURITY	DATE				FISCAL AGENT	TOTAL
		PRINCIPAL	INTEREST	FEES		
JUNE 30,						
2026	58,653,500	29,140,935	-		87,794,435	
2027	59,868,500	26,839,183	-		86,707,683	
2028	62,168,500	25,663,838	-		87,832,338	
2029	61,378,500	23,064,532	-		84,443,032	
2030	59,151,310	20,337,501	-		79,488,811	
2031	58,403,443	18,044,000	-		76,447,443	
2032	51,818,443	15,806,781	-		67,625,224	
2033	44,405,376	13,618,912	-		58,024,288	
2034	44,164,712	11,799,616	-		55,964,328	
2035	40,207,716	10,130,184	-		50,337,900	
2036	36,828,500	8,589,752	-		45,418,252	
2037	36,828,500	7,303,031	-		44,131,531	
2038	36,828,500	6,014,166	-		42,842,666	
2039	30,468,500	4,837,500	-		35,306,000	
2040	26,343,500	3,861,439	-		30,204,939	
2041	26,343,500	2,963,561	-		29,307,061	
2042	20,358,500	2,072,134	-		22,430,634	
2043	20,100,000	1,443,788	-		21,543,788	
2044	8,055,000	820,488			8,875,488	
2045	8,055,000	485,844			8,540,844	
TOTAL	\$ 790,429,500	\$ 232,837,185	\$ -		\$ 1,023,266,685	

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.

<u>Legal Debt Margin</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
5,257,345,593	790,429,500	4,466,916,093



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Special Revenue Funds Table of Contents

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

PANDEMIC RESPONSE SPECIAL REVENUE FUND	156
EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND	158
LAW ENFORCEMENT EQUITABLE DISTRIBUTION FUND	160
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PANDEMIC RESPONSE SPECIAL REVENUE FUND

Fund 270

This fund was initially adopted to account for funding received from the State as part of S.L. 2020-4, the 2020 COVID-19 Recovery Act, which can be used for necessary expenditures incurred during the period of March 1, 2020 through December 30, 2020, due to the public health emergency related to the Coronavirus Disease 2019.

The Fund was amended to reflect funds for additional relief programs including the Emergency Rental Assistance Program (ERAP) and the American Rescue Plan Act.

BUDGET HIGHLIGHTS

The Pandemic Response Special Revenue Fund was initially adopted to account for federal funding received through the CARES Act and has been amended to account for other funding to respond to the COVID-19 pandemic such as ERAP and ARPA dollars.

For Fiscal Year 2026, all American Rescue Plan Act funding has been allocated and projects are being closed out.

PROGRAM SUMMARY

FY 23-24		FY 24-25		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
112,506,314	86,408,215	5,829,259	5,829,259	-

PANDEMIC RESPONSE SPECIAL REVENUE FUND

	FY 24-25		FY 25-26		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,704,175	1,704,175	73,824	73,824	-
<u>Revenues:</u>					
Intergovernmental-ERAP	22,554,974	21,980,195	-	-	-
Intergovernmental-ARPA	74,256,322	60,424,370	4,633,404	4,633,404	-
Intergovernmental-SNAP	298,018	191,505	-	-	-
Intergovernmental-State	12,500,000	216,712	945,855	945,855	-
Intergovernmental-City of Winston-Salem	750,000	500,000	250,000	250,000	-
Interest Earnings	2,147,000	3,169,257	-	-	-
Total	112,506,314	86,482,039	5,829,259	5,829,259	-
Total Resources	<u>114,210,489</u>	<u>88,186,214</u>	<u>5,903,083</u>	<u>5,903,083</u>	<u>-</u>
<u>Expenditures:</u>					
Debt Service - Subscription Liabilities	-	67,737	-	-	-
ERAP Funds	22,554,974	21,980,612	-	-	-
American Rescue Plan Act (ARPA)	49,000,183	33,631,091	-	-	-
Food and Nutrition Program (SNAP)	298,018	191,505	-	-	-
Capital	6,328,643	1,695,239	4,633,404	4,633,404	-
State Behavioral Health	12,500,000	216,712	945,855	945,855	-
Unallocated	1,630,351	-	-	-	-
Transfer to General Fund	20,194,145	28,625,319	250,000	250,000	-
Total	112,506,314	86,408,215	5,829,259	5,829,259	-
Estimated Fund Balance	<u>1,704,175</u>	<u>73,824</u>	<u>73,824</u>	<u>73,824</u>	<u>-</u>

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

MISSION STATEMENT

To provide funds from the collection of E911 surcharge fees to be used to offset the cost of providing E911 services within Forsyth County as authorized by G.S. 62A-4.

BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.65 per month E911 surcharge collected by the State of N.C. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute. Due to the County's current fund balance in the Emergency Telephone System Special Revenue Fund, the State will not distribute additional funds until the County reduces its fund balance.

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 23-24		FY 24-25		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
833,000	692,816	152,000	152,000	-

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 24-25			FY 25-26	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,483,668	1,483,668	828,310	828,310	
<u>Revenues:</u>					
E911 Surcharge	-	-	-	-	-
Interest Earnings	-	37,458	-	-	-
Fund Balance	-	-	-	-	-
Total	-	37,458	-	-	-
Total Resources	<u>1,483,668</u>	<u>1,521,126</u>	<u>828,310</u>	<u>828,310</u>	<u>-</u>
<u>Expenditures:</u>					
Maintenance Service	90,000	70,491	90,000	90,000	-
Other Purchased Services	30,000	16,784	30,000	30,000	-
Travel/Training	5,000	3,295	5,000	5,000	-
General Supplies	53,000	4,155	27,000	27,000	-
Other Operating Costs	-	-	-	-	-
Equipment	655,000	592,657	-	-	-
Aid to the Government Agencies	-	-	-	-	-
Other Financing Uses	-	5,434	-	-	-
Total Expenditures	833,000	692,816	152,000	152,000	-
Estimated Fund Balance	<u>650,668</u>	<u>828,310</u>	<u>676,310</u>	<u>676,310</u>	<u>-</u>

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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 24-25		FY 25-26		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
200,811		140,111	140,111	200,811

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 24-25		<u>Request</u>	FY 25-26	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,174,176	1,174,176	1,271,395	1,271,395	1,271,395
<u>Revenues:</u>					
Intergovernmental	20,000	55,263	20,000	20,000	-
Interest Earnings	2,000	41,956	2,000	2,000	-
Fund Balance	-	-	-	-	-
Total	22,000	97,219	22,000	22,000	-
Total Resources	<u>1,196,176</u>	<u>1,271,395</u>	<u>1,293,395</u>	<u>1,293,395</u>	<u>1,271,395</u>
<u>Expenditures:</u>					
Salaries	-	-	-	-	-
Supplies & Small Equipment	-	-	-	-	-
Training	-	-	50,000	50,000	-
Capital Equipment > \$5,000	40,700	-	-	-	-
Emergency Vehicles	45,000	-	60,700	60,700	-
Payments to other Agencies	115,111	-	117,000	117,000	-
Other Financing Uses	-	-	-	-	-
Total	200,811	-	227,700	227,700	-
Estimated Fund Balance	<u>826,925</u>	<u>1,271,395</u>	<u>1,065,695</u>	<u>1,065,695</u>	<u>1,271,395</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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.

PROGRAM SUMMARY

FY 24-25		FY 25-26		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	4,613	50,000	50,000	-

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 24-25			FY 25-26	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Opening Balance	298,764	298,764	304,756	304,756	304,756
<u>Revenues:</u>					
Interest Earnings	500	10,605	500	500	-
Total	500	10,605	500	500	-
Total Resources:	<u>298,821</u>	<u>309,369</u>	<u>303,322</u>	<u>303,322</u>	<u>304,756</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	4,613	50,000	50,000	-
Total	50,000	4,613	50,000	50,000	-
Estimated Fund Balance	<u>253,863</u>	<u>304,756</u>	<u>255,256</u>	<u>255,256</u>	<u>304,756</u>

NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

Along with numerous local governments across the nation, Forsyth County filed a lawsuit against opioid manufacturers and pharmaceutical distribution companies to hold them accountable for the opioid epidemic. The County has recently settled its lawsuit against three distributors and a manufacturer, as part of a nationwide settlement. The County executed a Memorandum of Agreement, prepared by the North Carolina Association of County Commissioners' 555 Committee and the North Carolina Department of Justice that provides for the equitable distribution of proceeds from this settlement. As part of this settlement, the County is projected to receive \$37,049,172 and these amounts are required to be spent on opioid-related expenditures.

BUDGET HIGHLIGHTS

For Fiscal Year 2025-2026, funds within the North Carolina Opioid Settlement Special Revenue Fund are being used for several strategies including Evidence-based Addiction Treatment, Recovery Support Services, Naloxone Distribution, a Syringe Service Program, Treatment of Opioid Use Disorder, Preventing Misuse of Opioids, Prevention of Overdose Deaths and Other Harms, and Leadership, Planning, and Coordination.

PROGRAM SUMMARY

FY 24-25		FY 25-26		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
3,323,965	1,707,007	4,508,775	4,508,775	-

NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

	FY 24-25			FY 25-26	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	6,804,188	6,804,188	8,555,054	8,555,054	-
<u>Revenues:</u>					
Intergovernmental	3,323,965	3,323,965	4,508,775	4,508,775	-
Interest Earnings	-	133,908	-	-	-
Total	3,323,965	3,457,873	4,508,775	4,508,775	-
Total Resources	<u>10,128,153</u>	<u>10,262,061</u>	<u>13,063,829</u>	<u>13,063,829</u>	=
<u>Expenditures:</u>					
Recovery Support Services	137,826	67,189	808,791	808,791	-
Recovery Housing Support	225,000	164,043	424,626	424,626	-
Connect People	278,407	357,303	-	-	-
Syringe Service Program	480,300	480,300	483,395	483,395	-
Treat Opioid Use Disorder	1,231,823	231,673	361,322	361,322	-
Support People in Treatment	142,375	286,000	-	-	-
Prevent Misuse of Opioids	147,000	108,732	651,239	651,239	-
Prevent Overdose Deaths	532,234	11,767	-	-	-
Leadership, Planning, and Coordination	149,000	-	-	-	-
Collaborative Strategic Planning	-	-	185,860	185,860	-
Evidence-Based Addiction Treatment	-	-	1,183,542	1,183,542	-
Naloxone Distribution	-	-	410,000	410,000	-
 Budget Reserve	 -	 -	 -	 -	 -
Total	3,323,965	1,707,007	4,508,775	4,508,775	-
 Estimated Fund Balance	 <u>6,804,188</u>	 <u>8,555,054</u>	 <u>8,555,054</u>	 <u>8,555,054</u>	 =

STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery, which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-24</u>	<u>ACTIVITY 2024-25</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	-	-	
Revenues					
Tfr From Special Revenue Fund	-	-	1,145,757	-	
Tfr Fr SR Fd.-Res. Equity	-	-	184,565	-	
Fund Balance	145,400	1,330,150	-	-	
State Public School Bldg. Cap.	436,200	39,512,375	36,707,227	-	
Lottery Proceeds	-	71,169,545	74,196,187	3,650,000	
County Match (Bond Fd)	-	10,662,299	10,661,097	-	
Interest Earnings	-	162,074	162,074	-	
Total	581,600	122,836,443	123,056,907	3,650,000	
Total Resources	581,600	122,836,443	123,056,907	3,650,000	Estimated future activity depends on availability of funds from the State.
Expenditures					
School Construction Projects	581,600	59,714,442	60,572,651	-	
Debt Service Paid with Lottery Proceeds	-	63,122,001	62,484,256	3,650,000	
Total	581,600	122,836,443	123,056,907	3,650,000	
Estimated Fund Balance	-	-	-	-	

SPECIAL TAX DISTRICT FUNDS

	FY25 <u>Approp.</u>	FY25	FY26 Req.	FY26 Recom.	FY26 Adopted	Fund Balance <u>Approp.</u>	Total <u>Approp.</u>	
		Tax Rate	Tax Rate	Tax Rate	Tax Rate			
Beeson Cross Rds* (F)	410,495	.0950	.0950	.0650		402,768	17,627	420,395
Beeson Cross Rds SD	46,258	.0950	.0950	.0650		42,497	291	42,788
Belews Creek** (P)	548,915	.1100	.1100	.0750		543,898	10,953	554,851
City View* (P)	50,434	.1000	.1000	.0695		48,097	1,620	49,717
Clemmons** (F)	2,791,724	.0800	.0800	.0580		2,803,975	39,956	2,843,931
Forest Hill**	14,941	.1200	.1200	.0775		12,905	-	12,905
Griffith* (P)	320,504	.1100	.1100	.0750		330,236	3,636	333,872
Gumtree** (P)	116,028	.1225	.1225	.0855		113,887	3,378	117,265
Horneytown** (P)	401,112	.1500	.1500	.1060		396,347	15,755	412,102
King of Forsyth Co.** (F)	671,001	.0850	.0850	.0795		688,864	26,163	715,027
Lewisville** (F)	2,152,493	.0900	.0900	.0630		2,180,244	47,964	2,228,208
Mineral Springs** (P)	288,945	.1200	.1200	.0775		281,463	8,120	289,583
Min. Springs SD	11,423	.1200	.1200	.0775		11,455	1,832	13,287
Mt. Tabor** (F)	103,226	.0850	.0850	.0590		104,433	3,305	107,738
Old Richmond** (P)	670,000	.1150	.1150	.0810		679,981	17,170	697,151
Piney Grove* (F)	1,091,251	.1400	.1400	.0956		1,097,987	19,121	1,117,108
Rural Hall** (F)	613,937	.1050	.1050	.0735		589,457	20,190	609,647
Salem Chapel** (P)	150,570	.1400	.1400	.0960		154,492	11,462	165,954
South Fork* (F)	7,347	.0800	.0800	.0580		6,627	477	7,104
Talley's Crossing** (P)	256,658	.1000	.1000	.0695		248,602	12,151	260,753
Triangle*	140,170	.0920	.0920	.0630		145,824	6,747	152,571
Union Cross** (P)	470,058	.1350	.1350	.0995		473,354	21,039	494,393
Vienna* (F)	914,127	.0850	.0850	.0590		896,011	26,040	922,051
Walkertown** (P)	492,374	.1000	.1000	.0695		503,154	10,382	513,536
West Bend*	71,234	.0900	.0900	.0630		72,071	90	72,161
County Overlay	519,316	.0039	.0039	.0190		3,650,734	-	3,650,734

*Fire Protection District

**Fire/Rescue Districts

(P) Part-Time Employees

SD = Service District

(F) 24 Hour Employees

2021 HOUSING GRANT PROJECT ORDINANCE

This fund is used to account for new grants/projects that began in FY 2021.

8/6/2020

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ESTIMATE</u>	
				<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	53,841	53,841
Revenues					
2020 WSFC HOME	264,700	264,700	206,767	-	57,933
Municipalities	10,000	10,000	10,000	-	-
Transfer from General Fund	49,558	49,558	49,558	-	-
Forsyth County IDA	28,182	28,182	39,182	-	(11,000)
CDBG NSP Program Income	150,000	150,000	89,171	-	60,829
2020 NCHFA URP Program	100,000	100,000	100,000	-	-
Total	602,440	602,440	494,678	-	107,762
Total Resources	602,440	602,440	494,678	53,841	161,603
Expenditures					
2020 WSFC HOME	264,700	264,700	263,779	-	921
2020 WSFC HOME Local Match	29,779	29,779	29,779	-	-
Forsyth County IDA	28,182	28,182	17,500	-	10,682
2020 Forsyth Co. Local Match	29,779	29,779	29,779	-	-
CDBG NSP Program Income	150,000	150,000	-	-	150,000
2020 NCHFA URP Program	100,000	100,000	100,000	-	-
Total	602,440	602,440	440,837	-	161,603
Estimated Fund Balance	-	-	53,841	53,841	-

2022 HOUSING GRANT PROJECT ORDINANCE

This fund is used to account for new grants/projects that began in FY 2022.

7/29/2021

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ESTIMATE ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	53,078	119,382
Revenues					
2021 WSFC HOME	276,400	276,400	138,190	80,000	58,210
Municipalities	10,000	10,000	10,000	-	-
Transfer from General Fund	52,190	52,190	52,190	-	-
2020 NCHFA URP Program	114,000	114,000	86,737	27,263	-
Total	452,590	452,590	287,117	107,263	58,210
 Total Resources	 452,590	 452,590	 287,117	 160,341	 177,592
 Expenditures	 	 	 	 	
2021 WSFC HOME	276,400	276,400	138,190	11,696	126,514
2021 WSFC HOME Local Match	31,095	31,095	3,500	2,000	25,595
2021 Forsyth Co. Local Match	31,095	31,095	5,612	-	25,483
2021 NCHFA URP Program	114,000	114,000	86,737	27,263	-
Total	452,590	452,590	234,039	40,959	177,592
 Estimated Fund Balance	 -	 -	 53,078	 119,382	 -
 Estimated Fund Balance	 -	 -	 -	 -	 -

2023 HOUSING GRANT PROJECT ORDINANCE

This fund is used to account for new grants/projects that began in FY 2023.

8/25/2022

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ESTIMATE</u>	
				<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	(29,506)	(55,806)
Revenues					
2022 WSFC HOME	313,800	313,800	14,408	-	299,392
Municipalities	10,000	10,000	-	-	10,000
Transfer from General Fund	60,605	60,605	60,605	-	-
HOME Program Income	800,000	800,000	30,000	-	770,000
CDBG NSP Program Income	200,000	20,000	4,209	-	15,791
2022 ESFR Program	162,000	270,000	82,266	-	187,734
Total	1,546,405	1,474,405	191,488	-	1,282,917
Total Resources	1,546,405	1,474,405	191,488	(29,506)	1,227,111
Expenditures					
2022 WSFC HOME	313,800	313,800	26,345	-	287,455
2022 WSFC HOME Local Match	35,303	35,303	6,800	-	28,503
2022 Forsyth Co. Local Match	35,303	35,303	25,303	-	10,000
HOME Program Income	800,000	800,000	1,529	-	798,471
CDBG NSP Program	200,000	200,000	-	-	200,000
2022 ESFR Program	162,000	270,000	161,017	26,300	82,683
Total	1,546,406	1,654,406	220,994	26,300	1,407,112
Estimated Fund Balance	(1)	(180,001)	(29,506)	(55,806)	(180,001)
Estimated Fund Balance	-	-	-	-	-

2024 HOUSING GRANT PROJECT ORDINANCE

This fund is used to account for new grants/projects that began in FY 2024.

9/21/2023

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ESTIMATE</u>	
				<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	986,526	986,526
Revenues					
2023 WSFC HOME	293,800	293,800	351,491	-	(57,691)
Municipalities	10,000	10,000	-	-	10,000
Transfer from General Fund	56,105	56,105	56,105	-	-
2023 NCHFA Urgent Repair	132,000	132,000	130,570	-	1,430
City of Winston-Salem	-	1,500,000	479,495	-	1,020,505
Total	491,905	1,991,905	1,017,661	-	(46,261)
 Total Resources	 491,905	 1,991,905	 1,017,661	 986,526	 940,265
 Expenditures	 	 	 	 	
2023 WSFC HOME	293,800	293,800	840	-	292,960
2023 WSFC HOME Local Match	33,053	33,053	-	-	33,053
2023 Forsyth Co. Local Match	33,052	33,052	30,295	-	2,757
2023 NCHFA Urgent Repair	132,000	132,000	-	-	132,000
Winston-Salem Housing Programs	1,500,000	1,500,000	215,250	-	1,284,750
Total	1,991,905	1,991,905	31,135	-	460,770
 Estimated Fund Balance	 (1,500,000)	 -	 986,526	 986,526	 479,495
 Estimated Fund Balance	 -	 -	 -	 -	 -

2025 HOUSING GRANT PROJECT ORDINANCE

This fund is used to account for new grants/projects that began in FY 2025.

9/19/2024

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ESTIMATE</u>	
				<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	48,475	48,475
Revenues					
2024 WSFC HOME	217,000	217,000	-	-	217,000
Municipalities	10,000	10,000	10,000	-	-
Transfer from General Fund	38,825	38,825	38,825	-	-
2024 NCHFA Urgent Repair	132,000	132,000	-	-	132,000
Total	397,825	397,825	48,825	-	349,000
 Total Resources	 397,825	 397,825	 48,825	 48,475	 397,475
 Expenditures	 	 	 	 	
2024 WSFC HOME	217,000	217,000	-	-	217,000
2024 WSFC HOME Local Match	19,413	19,413	-	-	19,413
2024 Forsyth Co. Local Match	29,412	29,412	350	-	29,062
2024 NCHFA Urgent Repair	132,000	132,000	-	-	132,000
Total	397,825	397,825	350	-	397,475
 Estimated Fund Balance	 -	 -	 48,475	 48,475	 -
 Estimated Fund Balance	 -	 -	 -	 -	 -

Capital Projects Ordinances (CPO) Table of Contents

This section accounts for all financial resources to be used for the acquisition or construction of major capital facilities. Listed below are brief descriptions for active Capital Project Ordinances previously approved. Following these are the detailed Capital Project Ordinances. The proposed Capital Improvement Program is in the next section.

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2011 LIBRARY BOND CPO

Fund 372 - Adopted: 9-12-2011
 Amended: 3-9-2015, 9-14-2015, 9-28-
 2015, 12-21-15, 3-28-2016, 6-27-2016,
 1-18-2018, 4-26-2018, 7-19-2018,
 10-4-2018, 4-25-2019, 6-23-2022

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

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE</u> <u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-		813,496 813,496
Revenues					
Interest Earnings	-	212,037	698,571	-	-
Special Gifts	-	394,089	457,919	-	-
RJ/MM Reynolds Foundation	-	-	50,000	-	-
Winston-Salem Foundation Grant	-	52,500	52,500	-	-
Transfer from General Fund	-	1,611,451	1,611,451	-	-
Transfer from 2008 PayGo CPO	240,000	240,000	240,000	-	-
Transfer from 2016 Pay-Go CPO	-	1,611,451	1,611,451	-	-
Bond Proceeds	40,000,000	40,000,000	34,000,000	-	-
Bond Premium	-	2,920,098	2,920,098	-	-
Total	40,240,000	47,041,626	41,641,990	-	-
Total Resources	40,240,000	47,041,626	41,641,990	813,496	813,496
Expenditures					
Library - Central	28,000,000	26,291,201	26,192,817	-	-
Library - Branches	12,000,000	-	-	-	-
Kernersville Branch Library	-	6,375,840	6,160,226	-	-
Clemmons Branch Library	-	6,667,824	6,592,303	-	-
Other Branches	-	711,724	465,655	-	-
Library Planning	240,000	140,000	235,420	-	-
Debt Issuance Costs	-	143,000	530,036	-	-
Transfer to General Fund	-	440,000	440,000	-	813,496
Transfer to 2021 Pay-Go CPO	-	212,037	212,037	-	-
Library - NPR	-	6,060,000	-	-	-
Total	40,240,000	47,041,626	40,828,494	-	813,496
Estimated Fund Balance	-	-		813,496	813,496

2016 KALEIDEUM MUSEUM CPO

Fund 388 - Adopted: 6-27-2016
 Amended: 12-19-2016, 2-28-2019,
 10-10-2019, 1-16-2020, 1-6-2022
 4-21-2022, 12-7-2023

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>TOTALS AT 6-30-25</u>	<u>ESTIMATE</u>	
				<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	(479,383)	764,215
Revenues					
NC Cult'rl Resources Museum Grant	-	1,000,000	1,000,000	-	-
City of Winston-Salem	-	2,000,000	434,259	1,565,741	-
Interest Earnings	-	100,000	563,665	-	-
Sale of Surplus Property	12,800,000	-	-	-	-
Other Sales	1,000,000	-	-	-	-
Sale of Real Property	-	2,850,000	3,559,309	-	-
Special Gifts	340,000	340,795	-	-	-
Miscellaneous Income	700,000	200,000	-	-	-
Other Reimbursements	-	-	340,795	-	-
Transfer from General Fund	2,500,000	13,921,088	13,921,088	-	-
Transfer from 2017 Court Facilities CPO	-	8,250,000	8,250,000	-	-
Net Issue Premium	-	-	2,120,153	-	-
Other Borrowing Proceeds	-	12,758,912	10,430,000	-	-
Total	17,340,000	41,420,795	40,619,269	1,565,741	-
Total Resources	17,340,000	41,420,795	40,619,269	1,086,358	764,215
Expenditures					
New Family Museum Construction	17,340,000	33,170,795	32,848,652	322,143	-
Transfer to the General Fund	-	8,250,000	8,250,000	-	-
Total	17,340,000	41,420,795	41,098,652	322,143	-
Estimated Fund Balance	-	-	(479,383)	764,215	764,215

2016 SCHOOLS CPO

Fund 393 - Adopted: 12-19-2016
 Amended: 4-24-2017, 8-31-2017,
 10-12-2017, 1-18-2018, 4-12-2018,
 4-26-2018, 5-24-2018, 11-15-2018,
 12-6-2018, 6-27-2019, 2-27-2020,
 4-2-2020, 12-3-2020, 12-17-2020,
 4-15-2021, 9-16-2021, 1-6-2022
 2-2-2023, 6-29-2023, 12-21-2023
 1-18-2024, 5-2-2024, 10-17-2024
 12-5-2024, 3-27-2025

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	ESTIMATE	
				<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	67,970,143	49,989,293
Revenues					
Interest Earnings	813,953	813,953	5,787,692	-	-
Winston-Salem/Forsyth County Schools	-	892,312	892,313	-	-
Bond Proceeds	350,000,000	371,441,171	341,606,056	-	-
Net Issue Premium	-	-	29,835,115	-	-
Total	350,813,953	373,147,436	378,121,176	-	-
Total Resources	350,813,953	373,147,436	378,121,176	67,970,143	49,989,293
Expenditures					
Debt Issuance Costs	813,953	964,793	964,794	-	-
Schools Capital Projets - Reserve	350,000,000	5,765,423	-	-	5,765,423
Maintenance & Technology Projects	-	54,420,000	49,628,473	4,791,527	-
Building Capital Projects	-	297,846,131	245,512,623	13,083,377	39,250,131
Safety & Traffic Projects	-	14,151,089	14,045,143	105,946	-
Transfer to General Fund	-	-	-	-	-
Total	350,813,953	373,147,436	310,151,033	17,980,850	45,015,554
Estimated Fund Balance	-	-	67,970,143	49,989,293	4,973,739

2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

Fund 394 - Adopted: 12-19-2016
 Amended: 4-24-2017
 11-30-2017, 2-27-2019
 2-16-2023, 4-10-2025

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-24</u>	<u>ESTIMATE</u>	
				<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	21,515,348	5,270,312
Revenues					
Bond Proceeds	65,000,000	65,000,000	60,930,065		-
Interest Earnings	151,163	151,163	2,487,187		-
Net Issue Premium	-	-	4,069,935		-
Total	65,151,163	65,151,163	67,487,187		-
Total Resources	65,151,163	65,151,163	67,487,187	21,515,348	5,270,312
Expenditures					
Debt Issuance Costs	151,163	151,163	135,106	15,337	721
Oak Grove Phases 3 and 4	-	23,500,000	19,607,108	3,892,892	-
Learning Commons	-	17,191,569	5,453,002	8,805,000	2,933,567
Transportation Center Addition	-	9,201,161	5,669,353	3,531,808	-
Aviation Center	-	15,107,270	15,107,270	-	-
Budget Reserve	65,000,000	-	-	-	-
Transfer to General Fund	-	-	-	-	2,328,716
Total*	65,151,163	65,151,163	45,971,839	16,245,037	5,263,004
Estimated Fund Balance	-	-	21,515,348	5,270,312	7,308

2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

Amended: 12-7-2023, 6-27-2024

Amended: 8-15-2024

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE</u> <u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	14,876,041	3,781,131
Revenues					
Bond Proceeds	15,000,000	15,000,000	13,801,757	-	-
Interest Earnings	34,884	34,884	200,845	-	-
Net Issue Premium	-	-	1,212,598	-	-
State of North Carolina Directed Grant	-	5,000,000	5,000,000		
Transfer from General Fund	-	3,600,000	3,600,000		
Transfer from 2021 Pay-Go CPO	-	2,400,000	2,400,000		
Transfer from 2022 Pay-Go CPO	-	5,000,000	5,000,000		
Total	15,034,884	31,034,884	31,215,200		
Total Resources	15,034,884	31,034,884	31,215,200	14,876,041	3,781,131
Expenditures					
Debt Issuance Costs	34,884	34,884	17,867	-	17,017
Parks and Recreation Project Costs	3,750,000	-	-	-	-
Parks Facilities Budget Reserve	11,250,000	-	-	-	-
Architectural & Engineering Design	-	615,000	591,218	23,782	
Union Cross Playground	-	150,000	120,481	-	-
Walkertown Playground	-	150,000	143,686	-	-
421 River Park Playground	-	50,000	86,185	-	-
Tanglewood Golf Upgrades	-	2,625,000	2,404,832	-	-
Tanglewood Roadway Improvement	-	1,050,000	1,053,860	-	-
Tanglewood Multi-Use Trail	-	900,000	938,576	-	-
Tanglewood Par 3 Greens	-	625,000	287,242	-	-
Horizon's Playground	-	150,000	145,613	-	-
CG Hill Playground	-	150,000	203,433	-	-
Joanie Moser Park	-	150,000	166,227	-	-
Tanglewood Clubhouse	-	-	-	-	-
Triad Park - Greenway	-	300,000	-	-	300,000
Horizons Park Master Plan Phase 1	-	2,500,000	139,979	50,989	2,309,032
Multi-Use Agricultural Event Center	-	19,985,000	8,439,960	11,020,139	524,901
Transfer to General Fund	-	-	-	-	627,190
Transfer to 2019 Pay-Go CPO	-	1,600,000	1,600,000	-	-
Total	15,034,884	31,034,884	16,339,159	11,094,910	3,778,140
Estimated Fund Balance			14,876,041	3,781,131	2,991

2017 COURT FACILITIES CPO

Fund 396 - Adopted: 03-13-2017

Amended 4-12-2018

12-20-2018, 4-16-2020, 12-7-2023

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	-	-	7,829,970
Revenues					
Bond Proceeds	5,000,000	115,915,200	4,709,862	-	-
Installment Purchase	-	-	86,658,650	-	-
Interest Earnings	-	1,351,000	442,721	-	-
Net Issue Premium	-	-	15,784,202	-	-
Total	5,000,000	117,266,200	107,595,435	-	-
Total Resources	5,000,000	117,266,200	107,595,435	7,829,970	-
Expenditures					
Debt Issuance Costs	-	101,000	99,794	-	-
Design/Architect/Engineering/Land	-	-	9,075,856	1,255,767	-
Construction	-	-	82,339,815	6,574,203	-
Capital Outlay - B/O	5,000,000	108,915,200	-	-	-
Transfer to 2016 New Family Museum CPO	-	8,250,000	8,250,000	-	-
Total	5,000,000	117,266,200	99,765,465	7,829,970	-
Estimated Fund Balance	-	-	7,829,970	-	-

2017 TANGLEWOOD BUSINESS PARK CPO

Fund 397 - Adopted: 3-27-2017

Amended: 1-18-2018, 4-26-2018

5-10-2018, 7-25-2019

2-16-2023

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	-	-	(1,699,687) (10,916,670)
Revenues					
Golden Leaf Foundation Grant	100,000	100,000	-	-	-
NC Department of Commerce	-	2,400,000	-	-	-
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	-	-	107,496	-	-
Borrowing Proceeds	-	4,473,300	4,920,300	-	-
Transfer from General Fund	-	1,400,000	1,400,000	-	-
Total	1,189,500	9,462,800	7,517,296	-	-
Total Resources	1,189,500	9,462,800	7,517,296	(1,699,687) (10,916,670)	
Expenditures					
Tanglewood Business Park	790,000	8,953,300	8,721,546	9,216,983	-
Beaufurn	-	509,500	495,437	-	14,063
Budget Reserve	399,500	-	-	-	-
Transfer to the General Fund	-	-	-	-	-
Total	1,189,500	9,462,800	9,216,983	9,216,983	14,063
Estimated Fund Balance	-	-	(1,699,687) (10,916,670) (10,930,733)		

2018 SMITH REYNOLDS AIRPORT CPO

Fund 333 - Adopted: 12-20-2018

Amended: 9-12-2019, 5-6-2021, 9-16-2021

1-6-2022, 3-3-2022, 6-23-2022, 12-15-2022

5-18-2023, 5-2-2024, 6-27-2024, 11-7-2024

1-16-2025, 2-27-2025, 3-27-2025, 4-24-2025

This Capital Projects Ordinance was established to account for capital projects at the airport and is funded with revenue from the Federal Aviation Administration, the North Carolina Department of Transportation, Bond Proceeds, Airport fund balance, and other revenue.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	-	1,621,890	1,221,059
Revenues					
NC Department of Transportation	8,825,000	29,935,040	-	7,000,000	22,935,040
Federal Aviation Administration	729,000	17,223,755	1,306,110	6,344,219	9,573,426
Department of Commerce EDA Grant	-	4,450,677	-	4,450,677	-
State Capital Infrastructure Funds	-	23,000,000	11,500,000	11,500,000	-
Interest Earnings	-	925,294	1,120,536	-	-
Sale of Property	-	1,550,679	1,550,679	-	-
Transfer from General Fund	326,000	5,539,890	5,539,890	825,000	(825,000)
Transfer from 2018 Pay-Go CPO	-	425,680	425,680	-	-
Transfer from 2019 Pay-Go CPO	-	1,925,415	1,925,415	-	-
Transfer from 2022 Pay-Go CPO	-	4,000,000	4,000,000	-	-
Bond Proceeds	-	17,000,000	17,000,000	-	-
Total	9,880,000	105,976,430	44,368,310	30,119,896	31,683,466
Total Resources	9,880,000	105,976,430	44,368,310	31,741,786	32,904,525
Expenditures					
Runway 15-33 Improvements	2,125,000	2,250,000	46,268	49,176	2,154,556
Terminal Ramp, Runway 4-22	200,000	205,600	204,204	-	-
Taxiway Lima and Ramp	6,200,000	14,550,000	404,634	104,915	14,040,451
Taxiway Quebec	550,000	649,080	457,545	191,535	-
Terminal Area Improvements	550,000	29,985,000	21,937,812	1,406,662	6,640,526
4001 North Liberty Street Improvements	195,000	6,610,015	1,851,632	4,758,383	-
Terminal Fencing	60,000	210,720	62,221	-	-
Airfield Drainage Improvements	-	500,000	106,159	1,400	392,441
Runway 15-33 Rehabilitation	-	8,500,000	7,690,782	379,646	429,572
Taxiway Alpha	-	14,350,920	8,416,615	558,069	5,376,236
Capital Repair/Maintenance	-	2,284,436	1,010,980	203,011	1,070,445
Security Upgrades	-	350,000	17,394	3,679	328,927
South Ramp & Quebec Ramp Study	-	250,000	86,963	36,803	126,234
MRO Hangar Development	-	14,900,000	62,750	14,837,250	-
Car Wash	-	1,509,294	300,361	1,208,933	-
Brushy Fork	-	300,000	-	300,000	-
3820 North Liberty Improvements	-	100,000	-	100,000	-
4400 Lansing Drive Improvements	-	2,000,000	90,100	1,909,900	-
Landfill Environmental and Site Prep	-	1,234,300	-	1,234,300	-
South Ramp Site Demolition	-	200,000	-	200,000	-
Liberty Street Land Acquisition	-	300,000	-	300,000	-
Control Tower	-	2,165,700	-	165,700	2,000,000
Airfield Lighting Rehabilitation	-	2,571,365	-	2,571,365	-
Total	9,880,000	105,976,430	42,746,420	30,520,727	30,559,388
Estimated Fund Balance	-	-	1,621,890	1,221,059	2,345,137

2019 PAY-GO CPO

Fund 336 - Adopted: 1-16-2020
 Amended: 1-21-2021, 4-15-2021, 5-6-2021
 12-7-2023

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The 2019 Pay-Go CPO includes \$5,841,610 that were available as of June 30, 2019 and additional funds from the closeout of projects in the 2016 Pay-Go CPO and the 2018 Pay-Go CPO.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	-	-	11,973,018
Revenues					
State	-	4,000,000	4,000,000	-	-
Transfer from General Fund	5,841,610	8,460,620	8,460,620	-	-
Transfer from 2016 Pay-go CPO	839,450	839,450	839,450	-	-
Transfer from 2016 Parks Facilities CPO	-	1,600,000	1,600,000	-	-
Transfer from 2018 Pay-go CPO	839,132	839,132	839,132	-	-
Transfer from 2018 2/3rds Bonds CPO	-	671,000	671,000	-	-
Transfer from 2020 Pay-go CPO	-	3,567,017	3,567,017	-	-
Transfer from 2020 2/3rds Bonds CPO	-	600,000	600,000	-	-
Transfer from 2021 Pay-go CPO	-	269,344	269,344	-	-
Transfer from 2022 Pay-go CPO	-	285,943	285,943	-	-
Interest Earnings	-	1,265,927	1,265,927	-	-
Total	7,520,192	22,398,433	22,398,433	-	-
Total Resources	7,520,192	22,398,433	22,398,433	11,973,018	-
Expenditures					
Enterprise Resource Planning System	3,000,000	4,415,000	4,415,000	-	-
Budget Reserve for U.S. EDA Grant for Smith Reynolds Airport	1,925,415	-	-	-	-
Tanglewood Clubhouse	2,594,777	15,973,018	4,000,000	11,973,018	-
Transfer to the General Fund	-	85,000	85,000	-	-
Transfer to the 2018 Airport CPO	-	1,925,415	1,925,415	-	-
Total	7,520,192	22,398,433	10,425,415	11,973,018	-
Estimated Fund Balance	-	-	11,973,018	-	-

2020 RADIO SYSTEM UPGRADE CPO

Fund 340 - Adopted: 11-12-2020

Amended: 12-17-2020, 9-19-2024

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE</u> <u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	(4,770,380)	1,261,932
Revenues					
Transfer from the General Fund	188,455	4,612,628	4,598,828	-	-
Transfer from 2018 Pay-Go CPO	6,282,632	6,282,632	6,282,632	-	-
City of Winston-Salem	-	9,000,000	-	9,000,000	
Interest Earnings	-	-	153,406	-	-
Total	6,471,087	19,895,260	11,034,866	9,000,000	
Total Resources	6,471,087	19,895,260	11,034,866	4,229,620	1,261,932
Expenditures					
Personal Services	13,800	-	-	-	-
Other Purchased Services	174,655	188,455	138,041	50,414	-
Capital Outlay - B/O	6,282,632	19,706,805	15,667,205	2,917,274	1,122,326
Total	6,471,087	19,895,260	15,805,246	2,967,688	1,122,326
Estimated Fund Balance	-	-	(4,770,380)	1,261,932	139,606

2020 PAY-GO CPO

Fund 341 - Adopted: 12-17-2020
 Amended: 1-21-2021, 1-6-2022
 3-2-2023, 5-18-2023, 12-7-2023
 12-21-2023, 5-2-2024, 5-16-2024

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The results of the Fiscal Year 2019-2020 year-end audit revealed \$18,123,285 in available funds for Pay-Go projects. The 2020 Pay-Go CPO included \$15,405,917 of these funds. The other \$2,717,368 were appropriated to the 2020 Radio System Upgrade CPO. Additional funds have been transferred in and out of the CPO as described below.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-24</u>	<u>ACTIVITY 2024-25</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	-	5,799,077	3,691,366
Revenues					
Transfer from General Fund	15,405,917	22,834,068	22,834,068	-	-
Transfer from 2022 Pay-Go CPO	-	464,057	464,057		
Interest Earnings	-	51,333	173,573	-	-
Total	15,405,917	23,349,458	23,471,698	-	-
Total Resources	15,405,917	23,349,458	23,471,698	5,799,077	3,691,366
Expenditures					
Enterprise Resource Planning System	1,500,000	-	-	-	-
Tanglewood Clubhouse	1,965,223	-	-	-	-
EMS Defibrillator Replacement	642,775	642,775	642,775	-	-
PSC Upfit for Co-located 911/WSPD	1,100,000	1,573,208	1,533,100	37,582	2,526
Enhanced Funding for EMS Rolling Stock	630,000	-	-	-	-
Capital Projects Related to Merged/Co-located Operations with WSFCS	900,000	3,719,000	3,648,871	70,129	-
Belews Lake Phase I	2,000,000	-	-	-	-
COVID-19 Response	2,000,000	-	-	-	-
Sustainable Energy	600,000	-	-	-	-
Economic Development Reserve	1,000,000	-	-	-	-
Public Health Facility Renovation	1,000,000	5,600,000	33,400	2,000,000	3,566,600
Debt Avoidance-Kaldeideum/Airport	2,067,919	-	-	-	-
Transfer to 2020 WSFCS 2/3rds Bonds Capital Maintenance CPO	-	500,000	500,000	-	-
Transfer to the General Fund	-	2,500,000	2,500,000	-	-
Transfer to 2019 Pay-Go CPO	-	3,567,017	3,567,017	-	-
Transfer to 2020 Motor Vehicle and Mobile Equipment Replacement CPO	-	630,000	630,000	-	-
Transfer to Belews Lake CPO	-	2,000,000	2,000,000		
Transfer to 2021 Pay-Go CPO	-	2,617,458	2,617,458	-	-
Total	15,405,917	23,349,458	17,672,621	2,107,711	3,569,126
Estimated Fund Balance	-	-	5,799,077	3,691,366	122,240

2021 PAY-GO CPO

Fund 342 - Adopted: 1-6-2022

Amended 6-23-2022, 12-1-2022

1-5-2023, 8-15-2024

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The results of the Fiscal Year 2020-2021 year-end audit revealed \$14,876,585 in available funds for Pay-Go projects. After \$11,421,088 was appropriated to the 2016 Kaleideum CPO, other CPOs were amended to consolidate projects and the 2021 Pay-Go CPO was adopted with \$5,048,432 for various projects.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	6,211,535	1,189,024	1,136,700
Revenues					
Guilford County	-	550,000	-	-	-
Interest Earnings	-	34,643	109,511	-	-
Transfer from General Fund	1,836,497	1,936,497	1,936,497	-	-
Transfer from 2018 First and Chestnut Parking CPO	594,477	697,425	697,425	-	-
Transfer from 2011 Library Bond CPO	-	212,037	212,037	-	-
Transfer from 2016 2/3rds Bonds CPO	-	58,950	50,027	-	-
Transfer from 2018 Pay-Go CPO	-	104,525	104,525	-	-
Transfer from 2020 Pay-Go CPO	2,617,458	2,617,458	2,617,458	-	-
Total	5,048,432	6,211,535	5,727,480	-	-
Total Resources	5,048,432	6,211,535	6,211,535	1,189,024	1,136,700
Expenditures					
NC Cooperative Extension Move	2,400,000	-	-	-	-
Pickleball	200,000	341,106	322,117	18,989	-
Master Address Repository	250,000	250,000	213,300	-	-
Inflation Contingency	2,000,000	-	-	-	-
Parks and Recreation	-	1,100,000	-	-	1,100,000
Human Services	-	33,335	-	33,335	-
Transfer to General Fund	-	-	-	-	36,700
Transfer to 2016 Parks CPO	-	2,400,000	2,400,000	-	-
Transfer to 2019 Pay-Go CPO	-	269,344	269,344	-	-
Transfer to 2022 Belews Lake CPO	-	1,817,750	1,817,750	-	-
Budget Reserve	198,432	-	-	-	-
Total	5,048,432	6,211,535	5,022,511	52,324	1,136,700
Estimated Fund Balance	-	-	1,189,024	1,136,700	-

2022 2/3RDS BONDS CPO

Adopted: 2-16-2023

Amended: 12-19-2024

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

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	ESTIMATE		
			<u>TOTALS</u>	<u>ACTIVITY 2025-26</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	3,927,043	1,610,967
Revenues					
Bond Proceeds	4,000,000	4,033,804	3,531,081	-	-
Interest Earnings	-	-	584	-	-
Net Issue Premium	-	-	470,091	-	-
Total	4,000,000	4,033,804	4,001,756	-	-
 Total Resources	 4,000,000	 4,033,804	 4,001,756	 3,927,043	 1,610,967
 Expenditures	 	 	 	 	
Debt Service	-	33,804			
County Capital Maintenance/Repair	2,000,000	2,000,000	45,908	1,936,635	17,457
Parks Capital Maintenance	2,000,000	2,000,000	28,805	379,441	1,591,754
Transfer to the General Fund	-	-	-	-	1,756
Total	4,000,000	4,033,804	74,713	2,316,076	1,610,967
 Estimated Fund Balance	 -	 -	 3,927,043	 1,610,967	 -

2022 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Adopted: 2-16-2023

Amended: 12-5-2024, 12-19-2024

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. Bond proceeds issued every other year with \$1.735 million transferred annually from the General Fund. \$500,000 was appropriated from the 2020 Pay-Go CPO for HVAC improvements to assist with COVID-19 impacts.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-25	ACTIVITY 2025-26	FUTURE ACTIVITY
Opening Balance	-	-	-	6,270,466	2,490
Revenues					
Interest Earnings	-	-	-	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Bond Proceeds	8,500,000	8,693,698	7,503,547	-	-
Net Issue Premium	-	-	998,943	-	-
Total	10,235,000	12,163,698	11,972,490	-	-
Total Resources	10,235,000	12,163,698	11,972,490	6,270,466	2,490
Expenditures					
Debt Service	-	193,698	-	-	-
Schools Capital Outlay	10,235,000	11,970,000	5,702,024	6,267,976	-
Transfer to the General Fund	-	-	-	-	-
Total	10,235,000	12,163,698	5,702,024	6,267,976	-
Estimated Fund Balance	-	-	6,270,466	2,490	2,490

2022 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Adopted: 2-16-2023
Amended 12-19-2024

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.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	ESTIMATE		
			<u>TOTALS AT 6-30-22</u>	<u>ACTIVITY 2021-23</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	965,460	962
Revenues					
Bond Proceeds	2,300,000	2,319,437	2,030,372	-	-
Interest Earnings	-	-	288	-	-
Net Issue Premium	-	-	270,302	-	-
Total	2,300,000	2,319,437	2,300,962	-	-
 Total Resources	 2,300,000	 2,319,437	 2,300,962	 965,460	 962
 Expenditures					
Debt Service	-	19,437			
FTCC Capital Projects	2,300,000	2,300,000	1,335,502	964,498	-
Transfer to General Fund	-	-	-	-	962
Total	2,300,000	2,319,437	1,335,502	964,498	962
 Estimated Fund Balance	 -	 -	 965,460	 962	 -

2022 PAY-GO CPO

Adopted: 12-1-2022

Amended 2-16-2023, 3-2-2023, 3-16-2023

12-7-2023, 5-2-2024, 6-27-2024

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The 2022 Pay-Go CPO includes \$20,016,620 that were available as of June 30, 2022 plus \$5,630,990 transferred from the General Fund on December 7, 2023 to appropriate additional funding for various projects.

	ORIGINAL BUDGET	CURRENT BUDGET	TOTALS AT 6-30-25	ESTIMATE	
				ACTIVITY 2025-26	FUTURE ACTIVITY
Opening Balance	-	-	-	3,285,729	2,851,670
Revenues					
Transfer from the General Fund	20,016,620	25,811,610	20,016,620	5,794,990	-
Total	20,016,620	25,811,610	20,016,620	5,794,990	-
Total Resources	20,016,620	25,811,610	20,016,620	9,080,719	2,851,670
Expenditures					
Tanglewood Parks WiFi Improvements	175,000	175,000	-	-	-
Electrification of Fleet	485,320	485,320	455,675	29,645	-
Security Cameras at Recycling Centers	6,300	-	-	-	-
Photovoltaic Solar Projects	100,000	264,000	151,068	50,000	62,932
Tree Risk Mitigation at Parks	100,000	100,000	100,000	-	-
Multi-Purpose Agricultural Center - Additional	5,000,000	-	-	-	-
LEDC Capital Maintenance	2,500,000	2,500,000	-	2,000,000	500,000
Highland Avenue Beautification	2,500,000	2,500,000	-	2,000,000	500,000
Economic Development Reserve	3,000,000	-	-	-	-
Economic Development Projects	3,500,000	1,590,000	-	-	1,590,000
Access Switch Replacement	1,900,000	1,900,000	-	1,900,000	-
Inflation Contingency	500,000	23,738	-	-	198,738
Ambulance	250,000	-	-	-	-
Smith Reynolds Airport ED Projects	-	-	-	-	-
FTCC LEAP ED Project	-	470,000	470,000	-	-
Urgent Repair Program	-	190,000	46,563	143,437	-
Employment Center Identification and Strategy	-	250,000	179,125	70,875	-
LEDC Lock Upgrade	-	2,000,000	1,964,908	35,092	-
Transfer to General Fund	-	3,363,552	3,363,552	-	-
Transfer to 2016 Parks Facilities CPO	-	5,000,000	5,000,000	-	-
Transfer to 2018 Airport CPO	-	4,000,000	4,000,000	-	-
Transfer to 2019 Pay-Go CPO	-	285,943	285,943	-	-
Transfer to 2020 Pay-Go CPO	-	464,057	464,057	-	-
Transfer to Motor Vehicles CPO	-	250,000	250,000	-	-
Total	20,016,620	25,811,610	16,730,891	6,229,049	2,851,670
Estimated Fund Balance	-	-	3,285,729	2,851,670	-

2022 BELEWS LAKE PARK CPO

Fund 343 - Adopted: 3-3-2022
 Amended 11-10-2022, 12-1-2022
 5-2-2024, 9-5-2024, 12-19-2024
 2-13-2025

Accounts for funds to assist with the development of a new park located on Belews Lake. The County purchased land from Duke Energy Carolinas, LLC for \$640,000, funded by a North Carolina Land and Water Fund grant, that is not reflected in this CPO.

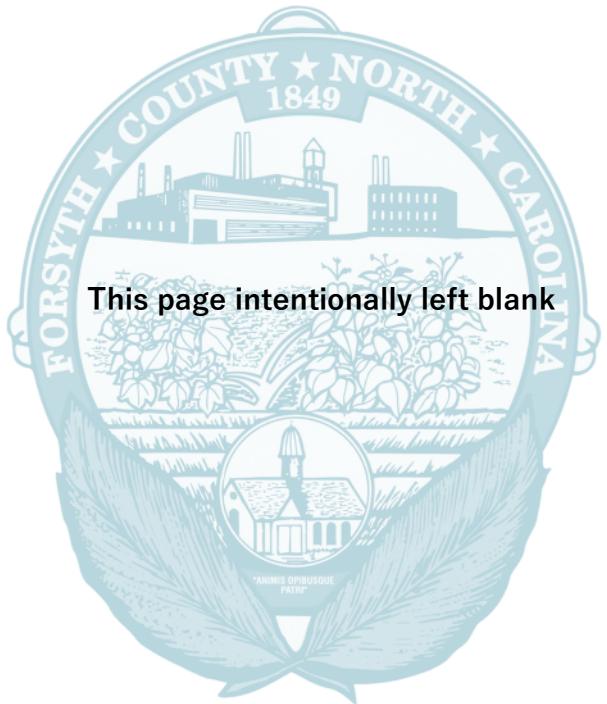
	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ACTIVITY 2025-26</u>	<u>ESTIMATE FUTURE ACTIVITY</u>
Opening Balance	-	-	-	2,367,134	2,522,925
Revenues					
NC State Capital and Infrastructure Fund	3,000,000	3,000,000	3,000,000	-	-
NC PARTF Grant	500,000	1,000,000	500,000	500,000	-
Other State Reimbursements	-	100,000	100,000	-	-
Duke Energy Foundation	-	25,000	-	-	-
Interest Earnings	-	137,754	185,679	-	-
Transfer from 2020 2/3rds Bonds Capital Maintenance CPO	200,000	200,000	200,000	-	-
Transfer from 2020 Pay-Go CPO	2,000,000	2,000,000	2,000,000	-	-
Transfer from 2021 Pay-Go CPO	-	1,817,750	1,817,750	-	-
Transfer from General Fund	-	2,500,000	2,500,000		
Total	5,700,000	10,780,504	10,303,429	500,000	-
Total Resources	5,700,000	10,780,504	10,303,429	2,867,134	2,522,925
Expenditures					
Capital Outlay - B/O	5,700,000	10,780,504	7,936,295	344,209	2,500,000
Total	5,700,000	10,780,504	7,936,295	344,209	2,500,000
Estimated Fund Balance	-	-	2,367,134	2,522,925	22,925

2023 PAY-GO CPO

Adopted: 5-2-2024
Amended 11-7-2024, 3-27-2025

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The 2023 Pay-Go CPO includes \$9,655,000 that were available as of June 30, 2023.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTALS AT 6-30-25</u>	<u>ESTIMATE</u>	
	<u>ACTIVITY 2025-26</u>		<u>FUTURE ACTIVITY</u>		
Opening Balance	-	-	-	9,292,209	3,391,619
Revenues					
Transfer from the General Fund	9,655,000	9,673,356	9,655,000	18,356	-
Total	9,655,000	9,673,356	9,655,000	18,356	-
Total Resources	9,655,000	9,673,356	9,655,000	9,310,565	3,391,619
Expenditures					
Radio Consoles - FCSO Dispatch	200,000	218,356	218,356	-	-
FOCUS Replacement - DSS	540,000	540,000	-	300,000	240,000
Monarch Building Improvements	3,800,000	3,800,000	-	2,000,000	1,800,000
Library Branch Upfits	2,500,000	2,500,000	48,961	1,500,000	951,039
Campground Expansion	750,000	750,000	49,420	500,000	200,580
Festival of Lights Display Enhancements	250,000	250,000	-	125,000	125,000
Tanglewood Park Yadkin River Overlook	175,000	175,000	-	100,000	75,000
LEDC Security	1,070,000	1,070,000	-	1,070,000	-
Government Center Security Upgrades	150,000	150,000	46,054	103,946	-
Animal Shelter Improvements	100,000	100,000	-	100,000	-
Parking Deck Cameras	120,000	120,000	-	120,000	-
Total	9,655,000	9,673,356	362,791	5,918,946	3,391,619
Estimated Fund Balance	-	-	9,292,209	3,391,619	-



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2026-2031 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 six-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 (FY2025-2026) will become a part of the County's annual budget document if approved. Additionally, the CIP is not a static planning tool as it is evaluated annually and adjusted according to the County's goals and financial considerations.

Policies and Financial Strategies

The CIP helps the County manage capital expenditures to meet the following goals:

1. Eliminate hazards and risks to public health and safety
2. Promote economic development
3. Improve service effectiveness and efficiency
4. Maintain financial stability.

To achieve these goals, the following policies and financial strategies guide County staff in CIP development:

1. A capital project is a physical asset with an initial cost greater than \$100,000 and a projected useful life greater than five-years or a non-recurring operating expenditure greater than \$50,000 directly related to service delivery. Capital assets may include infrastructure, buildings, vehicles, or information technology equipment and software. Planning and design costs associated with the request should be included in the projected costs when applicable.
2. Similar projects costing less than \$100,000 should not be lumped together to form a single project greater than \$100,000. Such smaller projects should be requested and/or included in the upcoming budget.
3. The term of any County debt issue should not exceed the useful life of the asset for which the debt is issued.
4. The capital program recognizes the borrowing limitation of the County to maintain fiscal stability including a AAA rating from rating agencies.
5. Requesting departments will search for all possible outside funding sources for CIP projects to offset County debt, including grants, private-partnerships, and intergovernmental agreements.
6. A financial analysis will accompany the CIP to illustrate the County's capacity to repay debt and identify the impact on financial indicators.
7. The County will attempt to use pay-as-you-go financing for assets with costs less than \$150,000.

Financing Options

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

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

2026-2031 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

- This type of financing is generally used to fund projects for the public school system or community college;
- G.O. bonds require voter approval because the debt is secured by the taxing power of the County; and
- Typically have the lowest interest rates and twenty-year terms.
- *2/3rds Bonds* - a type of general obligation bond
 - Does not require voter approval; but
 - Can only be used when debt is reduced (principal only) from one year to the next.
- *Limited Obligation Bonds (LOBS)* - used for essential projects where the project itself secures the financing.
 - A type of Installment Purchase Agreement;
 - Can either be short-term or long-term; and
 - Presents the best option for most of the County's current capital needs.
- **Short-term Financing** - includes Lease Purchase or Short-term direct borrowing. Forsyth County has traditionally limited total short-term financing in a given year to less than \$1.5 million. Typically this type of financing is:
 - For terms of five (5) years or less; and
 - Used for capital items which typically exceed \$100,000 and have a relatively short useful life.
- **Pay-Go Financing** - the use of current income or fund balance (savings).
 - Cash funding with no associated debt;
 - Forsyth County's fund balance policy currently commits any excess of unassigned fund balance over 14% of the County's expenditures for capital projects, but there have been discussions in FY25 about changing this policy to increase the percentage of fund balance required and to apply the policy to all assigned and unassigned county fund balances;
- **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.

2026-2031 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

The Proposed Plan

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

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.

The CIP is reviewed by the Commissioners periodically at briefing sessions, winter workshops, and the adoption of the annual budget. The Capital Improvement Plan is not a stagnant document and changes and updates are constantly being made as priorities change and opportunities arise.

For the Capital Improvement Planning period for FY26 – FY31, the requested projects include total costs based on referenda with the amount included in the proposed plan period listing the amount of funding still to be either issued or realized through sale of property or operational savings. There have been preliminary discussions about a possible referendum for Winston-Salem/Forsyth County Schools, but the total amount that would be requested is still under discussion.

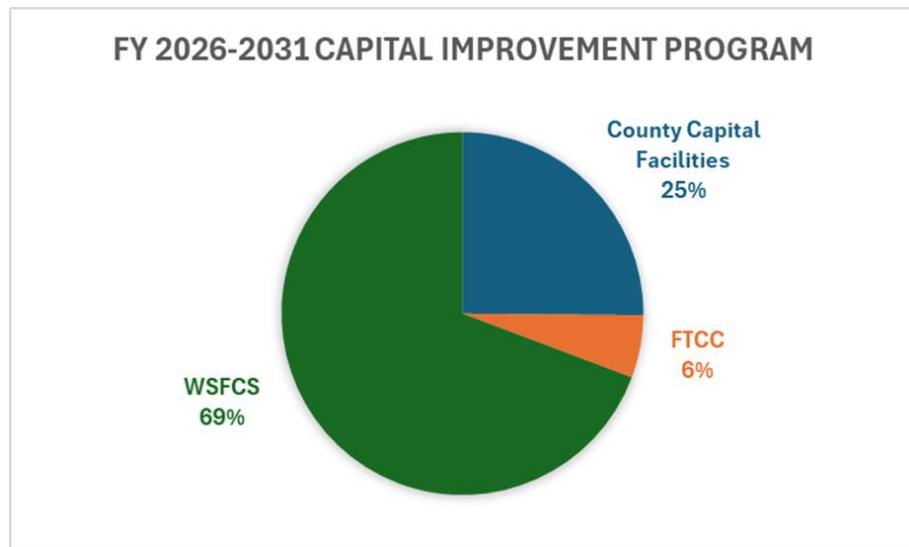
The total cost of the requested projects is \$363,180,340. The FY26-FY31 CIP includes \$42,651,000 and only includes projects that have approved funding by the County Commissioners. These projects are only in FY26 and FY27, but a detailed review of all requested projects will occur throughout FY2026. All requested projects are included in the section titled Horizon Issues.

Horizon Issues

Horizon Issues are capital projects that are either unfunded in the current Capital Improvement Program or have received only partial funding. They are included as Horizon Issues for future Capital Improvement Programs. Typically, these are projects for which business cases, timing, and project cost estimates need to be better defined. More discussion of horizon issues will be had with County Commissioners through FY26 as a full 6-year plan is developed for adoption in FY27.

The following page provides an outline of identified needs for the planning period FY26 – FY31.

2026-2031 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA



Summary of CIP Uses and Sources

CIP FY 2026-2031	Sources	2026	2027	2028	2029	2031	2031	Total
County Capital		(6,171,000)	(4,550,000)					(3,570,000)
2023 Pay-Go		(1,520,000)	(2,050,000)					(3,570,000)
Capital Project Reserves		(1,546,000)						(1,546,000)
GO 2/3rd Bond		(2,000,000)	(2,000,000)					(4,000,000)
GO 2/3rd Bond Premium		(1,105,000)						(1,105,000)
PARTF grant			(500,000)					(500,000)
FTCC		(2,385,000)						(2,300,000)
GO 2/3rd Bond		(2,300,000)						(2,300,000)
GO 2/3rd Bond Premium		(85,000)						(85,000)
WSFCS		(29,545,000)						(8,500,000)
GO 2/3rd Bond		(8,500,000)						(8,500,000)
GO 2/3rd Bond - Expanded Capacity		(18,800,000)						(18,800,000)
GO 2/3rd Bond Premium		(510,000)						(510,000)
WSFCS Tfr from GF		(1,735,000)						(1,735,000)
CIP Sources Total		(38,101,000)	(4,550,000)					(42,651,000)

CIP FY 2026-2031	Uses	2026	2027	2028	2029	2031	2031	Total
County Capital		\$6,171,000	\$4,550,000					\$10,721,000
County Buildings		\$1,125,000						1,125,000
Emergency Services		\$426,000						426,000
Library			\$1,000,000					1,000,000
Parks		\$1,500,000		\$3,550,000				5,050,000
Sheriff		\$3,120,000						3,120,000
FTCC		\$2,385,000						\$2,385,000
FTCC		\$2,385,000						\$2,385,000
WSFCS		\$29,545,000						\$29,545,000
WSFCS		\$29,545,000						\$29,545,000
CIP Uses Total		\$38,101,000	\$4,550,000					\$42,651,000

2026-2031 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Capital Improvement Program Projects

<input type="checkbox"/> CIP		42,651,000
<input type="checkbox"/> Expenditure		
<input type="checkbox"/> County Buildings		1,125,000
Animal Shelter HVAC Replacement		425,000
DSS/PH HVAC Pump		100,000
DSS/PH HVAC Chiller		600,000
<input type="checkbox"/> Emergency Services		426,000
EMS Staff Turnout Gear		426,000
<input type="checkbox"/> FTCC		2,385,000
Capital Maintenance		2,385,000
<input type="checkbox"/> Library		1,000,000
Walkertown HVAC and Roof Replacement		550,000
Southside HVAC and Roof Replacement		450,000
<input type="checkbox"/> Parks		5,050,000
Belew's Lake Phase 2		2,550,000
CG Hill Phase 1 Master Plan Development & LWCF Conversion Work		50,000
Belews Lake Phase 2		450,000
Stables Office Roof Replacement		50,000
Lake Bulkhead Wall Replacement		75,000
Mallard Lake C-Lok Wall		75,000
North Stables Roof Replacement		75,000
Entrance Reconfiguration		100,000
Automatic Gates		100,000
Bridge Replacement		125,000
Steel Barn Roof and Painting		250,000
Aquatics Center Pool Repair		225,000
Stable office Upfit		25,000
Back Gate Improvements		175,000
Par 3 Window Replacement		50,000
Storm Drainage Improvements		100,000
Boundary Fencing Installation		25,000
Tanglewood Paving		250,000
Walkertown Park & 421 River Park Paving		150,000
Union Cross Park & Kernersville Lake Lot Paving		150,000
<input type="checkbox"/> Sheriff		3,120,000
LEDC Electrical Infrastructure Upgrade/Cameras		1,070,000
LEDC Life Safety Systems Update		600,000
LEDC Switchgear		250,000
LEDC HVAC Pump		200,000
Elevator Modernization		1,000,000
<input type="checkbox"/> WSFCS		29,545,000
Capital Maintenance		29,545,000
Grand Total		42,651,000

2026-2031 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Summary of Horizon Issues Uses and Sources

Horizon Issues FY 2026-2031 Uses	2026	2027	2028	2029	2031	2031	Total
County Capital	-	-	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(8,000,000)
GO 2/3rd Bond			(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(8,000,000)
FTCC	-	-	(1,150,000)	(8,663,333)	(8,663,333)	(8,663,333)	(27,139,999)
GO 2/3rd Bond			(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(4,600,000)
GO Bond				(7,513,333)	(7,513,333)	(7,513,333)	(22,539,999)
WSFCS	-	(1,735,000)	(26,985,000)	(52,138,333)	(52,138,333)	(52,138,333)	(185,134,999)
GO 2/3rd Bond			(4,250,000)	(4,250,000)	(4,250,000)	(4,250,000)	(17,000,000)
GO 2/3rd Bond - Expanded Capacity			(21,000,000)				(21,000,000)
GO Bond				(46,153,333)	(46,153,333)	(46,153,333)	(138,459,999)
WSFCS Tfr from GF	(1,735,000)	(1,735,000)	(1,735,000)	(1,735,000)	(1,735,000)	(1,735,000)	(8,675,000)
Horizon Issues Total	-	(1,735,000)	(30,135,000)	(62,801,666)	(62,801,666)	(62,801,666)	(220,274,998)
Horizon Issues FY 2026-2031 Sources	2026	2027	2028	2029	2031	2031	Total
County Capital	25,233,798	33,798,404	22,213,700	15,888,440	11,120,000	108,254,342	
Airport	1,050,000	100,000					1,150,000
Community & Economic Development	300,000	300,000	300,000	300,000			1,200,000
County Buildings	7,250,204	10,418,404	8,898,700	1,676,130	3,000,000		31,243,438
Emergency Services	2,080,190	8,000,000	4,000,000	159,750			14,239,940
Library	190,000	210,000	90,000	150,000			640,000
Parks	2,800,000	6,995,000	5,005,000	4,830,000	7,220,000		26,850,000
Sheriff	7,516,100	6,225,000	2,395,000	7,897,560	900,000		24,933,660
Sustainability	4,047,304	1,550,000	1,525,000	875,000			7,997,304
FTCC	-	1,150,000	8,663,333	8,663,333	8,663,333		27,139,999
FTCC		1,150,000	8,663,333	8,663,333	8,663,333		27,139,999
WSFCS	28,703,798	88,918,404	135,153,699	128,828,439	124,059,999		505,664,339
WSFCS	1,735,000	26,985,000	52,138,333	52,138,333	52,138,333		185,134,999
Horizon Issues Total	26,968,798	61,933,404	83,015,366	76,690,106	71,921,666		320,529,340

Horizon Issues Projects

☒ Horizon Issues		320,529,340
☒ Expenditure		
☒ Airport		1,150,000
Demolition of Fire Station 9		100,000
Fire Truck Bay Addition to MRO Hangar Facility		1,050,000
☒ Community & Economic Development		1,200,000
Site development		1,200,000
☒ County Buildings		31,243,438
Adult Outreach (Library)		85,348
Ag Building Renovation		2,977,808
Animal Shelter AHU Replacement		180,000
Animal Shelter Flooring		94,615
Animal Shelter Roof Replacement		700,000
Animal Shelter Seal & Stripe		20,000
Animal Shelter Walk-In Freezer Replacement		25,000
Annex 1 Rehab Project		1,771,676
Annex 2 Rehab		1,258,736

2026-2031 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

DSS Building Repairs	500,000
DSS Elevator Mod	2,500,000
DSS Flooring Replacement	1,061,550
Facility Condition Assessment	350,000
Fleet Building Repairs	30,000
Fleet HVAC Replacement	80,000
GC Basement Repair	20,000
GC Building Renovation	6,001,700
GC Conveyance Mod	3,000,000
GC Fire Pump	150,000
GC Flooring Replacement	1,182,675
GC HVAC Renovation	3,750,000
Grounds Roof Replacement	619,200
Health Campus Parking Renovation	905,000
Linville Complex Parking lot	125,000
Parking lot paving - LEDC	30,000
PH HVAC Renovation	1,175,500
Warehouse Rehab	2,450,080
DSS HVAC Repair	150,000
Animal Shelter HVAC pumps	49,550
Emergency Services	14,239,940
EMS - 5th Street EMS Refresh	554,530
EMS Clemmons Garage Door/Triangle Paving	35,000
EMS HVAC - Clemmons, Triangle	85,000
Fire HQ Refresh	1,065,410
New ES/Fire Stations	12,500,000
FTCC	27,139,999
Capital Maintenance	27,139,999
Library	640,000
Carver Library BMS	150,000
Carver Library Roof	180,000
Central Library Window Repair	100,000
Library Branch HVAC Replacement - Lewisville, MJ, Reynolda	150,000
Reynolda Fire Alarm Replacement	30,000
Rural Hall Desk Replacement	30,000
Parks	26,850,000
421 Park Boat Access Ramp Repairs	25,000
Belew's Lake Phase 3	3,000,000
CG Hill Phase 1 Master Plan Development & LWCF Conversion Work	8,750,000
CG Hill Resurfacing walking paths and picnic accessibility	50,000
Community Parks Paving (WT- tennis lot, 421 - Main lot)	100,000
FC Ag Park Trails	2,200,000
Horizon's Park Admin Renovation	2,500,000
Horizons Park Seal and Stripe Lot A & B	30,000
Joanie Moser Pickleball Court Resurfacing & Improvements	800,000
Life Cycle Repair	3,000,000
Reynolds Course Irrigation Upgrades (Phase 1)	520,000
Tanglewood Accommodation Key Card / Lock System	25,000
Tanglewood Back Gate Improvements	775,000
Tanglewood Campground NEW Bath House	750,000
Tanglewood Campground Playground / Recreational Element	250,000
Tanglewood Championship Course Restroom Renovations	350,000
Tanglewood golf cart path re-surfacing	100,000

2026-2031 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Tanglewood Par 3 Clubhouse Replacement	1,000,000
Tanglewood Park Canoe Access Improvements	175,000
Tanglewood Park Dog Park Restroom	350,000
Tanglewood Park Mallard Lake Shelter Complex	1,000,000
Tanglewood Park Paving	175,000
Tanglewood Parking Lot Re-surfacing	50,000
Tanglewood Security / Access Gate Replacements	50,000
Union Cross Restroom Replacement	825,000
☒ Sheriff	24,933,660
LEDC Administration Refresh	150,000
LEDC Cell Floor Renovation	6,600,000
LEDC Electrical Infrastructure Upgrade/Cameras	1,103,800
LEDC Generator Replacement	1,500,000
LEDC HVAC Replacement	5,897,560
LEDC Kitchen Hood Replacement	200,000
LEDC Laundry Replacement	250,000
LEDC PLC Replacement	750,000
LEDC Plumbing Fixture Conversion	400,000
LEDC Security Vestibule Locks	500,000
PSC Boiler & Chiller Replacement	1,050,000
PSC Elevator Modernization	2,520,000
PSC Flooring Replacement (FCSO areas)	900,000
PSCHVAC and Plumbing Replacement	142,300
PSC Parking Deck Coating	1,325,000
PSC Roof Replacement	1,645,000
☒ Sustainability	7,997,304
Electrification of Fleet	1,090,000
Lighting to LED County-wide	2,869,804
Photovoltaic Solar Energy	4,037,500
☒ WSFCS	185,134,999
Capital Maintenance	185,134,999
Grand Total	320,529,340

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 in Stokes County. Colonel Forsyth distinguished himself in heavy fighting during the war of 1812 at Odelltown, Canada, where he was mortally wounded.

COUNTY OWNED/LEASED FACILITIES

Downtown

Chestnut Street Parking Lot
Hall of Justice (Courts)
Law Enforcement Detention Center
Central Library (5th St.)
Forsyth County Government Center
Edward Hall
Forsyth County Public Safety Center, Church St.

East

Carver School Road Branch Library
Lansing Drive Facility
Kernersville Branch Library - 248 Harmon Lane
Kernersville Lake Park (Valley School Road-owned by Kernersville; land leased to County at no cost;
County paid all development costs)
Walkertown Branch Library
Walkertown Community Park
Triad Park
Crouse Road (Part of Triad Park)

Highland Avenue, Russell Avenue, MLK Drive Area

Malloy/Jordan East Winston Heritage Center Branch Library
Emergency Medical Services Building (5th Street)
Behavioral Health Plaza Buildings (owned by the County)
Public Health Building
Walter Marshall Social Services Building - Highland
Dental Clinic, 501 N. Cleveland Ave. (Lease)
Highland Avenue Behavioral Crisis Center

Liberty Street/Fairchild Drive - Aviation Drive

Fire Services
Public Safety Storage (old Fleet Maintenance Building)
Richard V. Linville General Services Complex
(houses Grounds, Maintenance, Automotive Services, and Custodial Services)
N.C. Cooperative Extension Service
Smith-Reynolds Airport (Owned by the County, operated by Airport Commission)
Bowen Boulevard Property

COUNTY OWNED/LEASED FACILITIES

Northern Forsyth County

Belews Lake Park

Horizons Park (Memorial Industrial School Road Between NC 8 and Red Bank Road)

Rural Hall Branch Library (University Parkway, Rural Hall)

Kaleideum North (Owned by the County, leased to Nature Science Center, Inc., Hanes Mill Road)

Springwood Care Home (Formerly Knollwood Hall - owned by the County, leased by ARCA)

Sturmer Park

Forsyth County Youth Services Center (Sturmer Drive off Shattalon Drive @ University Parkway)

Sturmer Park Residential Level 3 Group Living Facility (Sturmer Park Circle)

Animal Shelter (Sturmer Park Circle)

Southeast

TROSA - Union Cross Road

Union Cross Park (Union Cross Road, just off New US 311)

EMS Satellite Station (Former Triangle Volunteer Fire Department Kernersville Rd.)

Southside

Southside Branch Library (Buchanan St. near Brewer Road - close to Parkland High School)

West

C.G. Hill Park (Balsom Road near Transou Road)

Clemmons Branch Library (US 158 adjacent to old Clemmons School Building)

Tanglewood Park

Joanie Moser Park

Lewisville Branch Library

Old 421 River Park (Yadkin Road @ Yadkin River)

Old Richmond Courthouse Site (Undeveloped - Payne Road off Donnaha Road)

Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)

"Old" Reynolda Manor Branch Library/Adult Outreach

Williams Road Park Site

EMS Satellite Station, Clemmons (Amp Drive)

Idols Road - Tanglewood Business Park

Doral Drive - Multi-Use Agricultural Park Complex

DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

<u>Calendar Year</u>	<u>(1) Population</u>	<u>(2) Per Capita Personal Income</u>	<u>(3) Median Age</u>	<u>(4) Public School ** Enrollment</u>	<u>(5) Unemployment Rate</u>
2011	354,036	39,200	37.2	51,731	9.8%
2012	357,602	40,626	37.3	52,218	8.9%
2013	360,086	39,914	37.5	53,107	7.3%
2014	363,496	42,682	37.6	53,693	5.8%
2015	365,861	44,365	37.7	53,908	5.4%
2016	369,144	44,672	38.0	54,162	4.9%
2017	376,320	46,283	38.0	54,094	4.4%
2018	379,099	48,369	38.2	53,438	3.9%
2019	379,693	48,885	38.4	53,277	3.7%
2020	383,274	51,667	38.4	49,728	7.3%
2021	387,703	56,273	38.6	50,937	5.0%
2022	390,541	57,781	38.8	51,315	3.7%
2023	393,062	60,481	37.8	51,198	3.5%

Sources:

- (1) Office of State Budget and Management. Subject to annual updates. 2019 is a projection.
- (2) U.S. Department of Commerce: Bureau of Economic Analysis. Subject to annual updates.
- (3) U.S. Census Bureau. Subject to annual updates.
- (4) NC Department of Public Instruction
- (5) North Carolina Department of Commerce

**Public School enrollment for school year, not calendar.

PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended
June 30, 2024

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2023 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$1,120,994,636	2.46%
Duke Energy Corporation	Electric Utility	714,807,068	1.57%
Wells Fargo Bank NA	Banking	352,852,974	0.77%
Caterpillar, Inc.	Manufacturer	223,760,631	0.49%
Parr Investments	Real Estate Management	216,254,401	0.47%
Firstkey Homes	Real Estate Management	184,749,385	0.41%
Wexford Science & Technology	Real Estate Development	179,489,801	0.39%
Wake Forest Baptist Health	Medical	161,467,715	0.35%
Ardaugh Metal Packaging USA Corp	Manufacturer	154,705,695	0.34%
Lowes Data Center	Retail	148,308,039	0.33%
		<u>\$3,457,390,345</u>	<u>7.58%</u>

PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended 2024

June 30, 2024

<u>Employer</u>	*Number of Employees	% of Total County Employment
Atrium Health Wake Forest Baptist	18,570	10.3%
Novant Health	11,010	6.1%
Winston-Salem/Forsyth County School System	5,500	3.1%
Truist Bank	4,000	2.2%
Wells Fargo Bank	3,500	1.9%
Reynolds American	2,500	1.4%
Hanesbrand, Inc	2,400	1.3%
City of Winston-Salem	2,287	1.3%
Wake Forest University	2,270	1.3%
Forsyth County	2,116	1.2%
 Total	 <u>54,153</u>	 <u>30.1%</u>

Sources: # of employees provided by the Greater Winston-Salem Chamber of Commerce, as reported by individual companies and institutions. County civilian labor force information used to calculate % of total employment provided by the North Carolina Department of Commerce.

RATIOS OF OUTSTANDING DEBT BY TYPE

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Bonded Debt as A % of Actual Taxable Value Of Property</u>	<u>Total Bonded Debt Per Capita</u>
2015	492,044,964	1.53%	1,351.00
2016	452,707,749	1.38%	1,234.46
2017	543,957,057	1.62%	1,467.34
2018	503,677,229	1.41%	1,344.25
2019	595,792,576	1.63%	1,575.76
2020	550,875,637	1.47%	1,447.15
2021	649,080,268	1.69%	1,693.51
2022	597,184,121	1.39%	1,549.16
2023	679,952,455	1.54%	1,741.05
2024	621,109,192	1.36%	1,580.18

DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2024

	<u>% Applicable to Forsyth County^a</u>	<u>Debt Outstanding</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
<u>Debt repaid with property taxes</u>			
City of Winston-Salem	100.00%	248,078,584	248,078,584
Town of Kernersville	88.50%	41,071,397	36,356,401
Town of Lewisville	100.00%	1,400,000	1,400,000
Town of King	10.50%	1,517,722	159,523
City of High Point	0.80%	115,757,169	968,257
Village of Clemmons	100.00%	28,659	28,659
<u>Other Debt</u>			
City of Winston-Salem	100.00%	153,150,799	<u>153,150,799</u>
Subtotal, overlapping Debt			440,142,223
<u>County Direct Debt</u>			
Total Direct & Overlapping Debt			<u>\$1,192,033,628</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office.

Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Forsyth County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.

^a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for the City of Winston-Salem's Other Debt.

PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

**Assessed Value
(dollars in thousands)**

Fiscal Year					(Reval)	
	2026	2025	2024	2023	2022	2021
Forsyth County	65,716,820	46,076,181	45,267,784	44,296,395	42,704,295	37,789,598
City of Winston-Salem	39,500,737	27,889,335	27,537,816	27,032,607	26,135,483	23,103,469
City of King	115,559	80,891	75,161	74,908	74,035	67,448
Town of Bethania	64,905	44,012	44,154	44,092	42,489	35,666
Town of Kernersville	5,587,517	3,907,789	3,747,993	3,612,030	3,411,569	2,977,911
Town of Rural Hall	695,687	523,023	514,905	503,907	484,047	423,905
High Point	189,340	131,626	109,152	86,484	69,804	67,931
Town of Walkertown	919,486	668,660	659,517	648,257	623,567	533,010
Village of Clemmons	3,953,742	2,780,965	2,737,972	2,707,241	2,600,897	2,338,899
Town of Lewisville	2,652,719	1,774,330	1,727,608	1,686,533	1,618,916	1,420,643
Village of Tobaccoville	392,891	265,484	261,840	258,618	254,168	214,317
 Fire Tax Districts:						
Beeson Cross Roads	624,074	419,119	410,751	399,994	382,179	328,245
Beeson Cross Rds SD	65,847	45,312	52,312	42,644	40,865	35,199
Belews Creek	730,383	481,179	460,341	443,844	422,867	371,641
City View	69,699	49,496	48,235	47,123	40,096	43,454
Clemmons	4,869,010	3,420,069	3,344,953	3,295,556	3,154,295	2,807,959
Forest Hill	16,771	11,551	11,525	11,496	11,684	11,049
Griffith	443,463	289,941	286,278	278,564	273,203	231,732
Gumtree	134,154	90,604	90,076	88,689	86,773	71,613
Horneytown	376,586	261,695	286,278	254,866	253,274	215,926
King of Forsyth County	872,691	794,737	790,681	754,472	717,341	780,835
Lewisville	3,485,451	2,345,112	2,270,004	2,207,735	2,132,274	1,904,072
Mineral Springs	365,774	228,775	223,529	220,563	215,449	188,020
Mineral Springs Svc. Dist.	14,886	9,448	9,122	8,646	8,302	7,358
Mount Tabor	178,201	115,747	114,249	112,915	109,795	105,413
Old Richmond	845,485	576,508	567,493	558,986	547,938	472,964
Piney Grove	1,156,735	765,318	740,600	734,475	714,144	621,505
Salem Chapel	162,079	107,877	105,315	103,780	101,600	92,449
South Fork	11,508	9,119	8,606	9,895	9,355	9,865
Suburban [†]	807,717	571,387	554,958	541,514	530,940	467,773
Talley's Crossing	360,289	249,468	242,669	239,902	232,014	201,489
Triangle	233,122	152,257	150,221	149,210	145,958	126,252
Union Cross	479,135	344,505	337,236	330,668	323,447	285,148
Vienna	1,529,523	1,032,952	994,153	959,897	910,036	784,930
Walkertown	729,139	482,884	471,083	464,182	452,829	392,615
West Bend	115,216	77,129	75,480	76,877	76,079	65,259
Countywide	19,351,786	13,405,603	13,082,052	12,745,572	11,858,005	10,617,702

[†]Formerly Rural Hall

ASSESSED VALUE OF ALL TAXABLE PROPERTY

FY Ended June 30,	Tax Year Ended Dec. 31,	(1)			Public Services	Total Direct Tax Rate	(2) Total
		Real Property	Personal Property	Registered Vehicles			
2009	2008	25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009	27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6960	33,856,365,200
2011	2010	27,971,609,000	3,036,245,900	2,224,587,900	606,245,900	0.6740	33,838,688,700
2012	2011	28,019,913,529	2,928,773,237	2,361,443,265	598,732,969	0.6740	33,908,863,000
2013	2012	28,311,900,597	3,077,593,236	2,359,763,765	613,418,118	0.6740	34,362,675,716
2014	2013	25,962,868,887	3,060,564,808	3,379,328,693	587,034,662	0.7168	32,989,797,050
2015	2014	26,041,986,825	2,809,383,967	2,736,319,899	611,422,481	0.7168	32,199,113,172
2016	2015	26,239,522,214	3,040,006,463	2,885,713,744	660,896,757	0.7310	32,826,139,178
2017	2016	26,875,173,026	3,012,441,003	3,024,187,570	675,048,940	0.7310	33,586,850,539
2018	2017	28,493,555,596	3,409,057,936	3,142,046,637	695,663,473	0.7235	35,740,323,642
2019	2018	28,896,922,657	3,691,746,250	3,338,057,975	721,340,710	0.7235	36,648,067,592
2020	2019	29,439,875,290	3,757,915,292	3,406,069,908	754,389,347	0.7535	37,355,249,837
2021	2020	29,924,209,616	3,874,685,012	3,831,282,353	779,851,424	0.7435	38,410,028,405
2022	2021	34,468,614,147	3,902,969,828	3,853,932,295	838,198,571	0.6778	43,063,714,841
2023	2022	34,957,174,220	4,259,012,990	4,084,345,665	960,264,159	0.6778	44,260,797,034
2024	2023	35,796,677,950	4,555,057,850	4,254,687,739	1,003,686,237	0.6778	45,610,109,776
*2025	2024	36,361,656,934	4,543,139,371	4,441,374,861	1,040,175,159	0.6778	46,386,346,325
**2026	2025	55,291,159,498	4,489,449,221	4,870,510,365	1,065,700,832	0.5334	65,716,819,914

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.

*TR1

**Estimate as of 5/1/25

PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

Tax Rates per \$100

<u>June 30,</u>	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Forsyth County	.6778	.6778	.6778	.6778	.7435	.7535	.7235	.7235	.7310	
City of Winston-Salem	.7250	.6610	.6360	.6124	.6374	.6374	.5974	.5974	.5850	
Town of Bethania	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000
City of High Point	.6475	.6175	.6175	.6475	.6475	.6475	.6475	.6475	.6475	.6475
Town of Kernersville	.5840	.5590	.5590	.5590	.5700	.5700	.5700	.5545	.5700	
Town of Rural Hall	.3400	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100
City of King	.4700	.4700	.4700	.4700	.4220	.4220	.4220	.4220	.4220	.4220
Town of Walkertown	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000
Village of Clemmons	.1500	.1500	.1500	.1500	.1150	.1150	.1150	.1150	.1150	.1150
Town of Lewisville	.2170	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770
Village of Tobaccoville	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500

Fire Tax Districts:

Beeson Cross Rd.	.0950	.0950	.0950	.0950	.0950	.0950	.0986	.0880	.0880	
Beeson Cross Rd. Svc. Dist.	.0950	.0950	.0950	.0950	.9500	.9500	.0986	.0880	.0880	
Belews Creek	.1100	.1100	.1100	.1100	.1100	.1100	.1136	.1100	.1100	
City View	.1000	.1000	.1000	.1000	.1000	.1050	.1086	.1050	.1050	
Clemmons	.0800	.0600	.0600	.0600	.0600	.0600	.0636	.0600	.0600	
Forest Hill	.1200	.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	
Griffith	.1100	.0850	.0650	.0650	.0650	.0650	.0586	.0550	.0550	
Gumtree	.1225	.1225	.1225	.1000	.1000	.1000	.1036	.1000	.1000	
Horneytown	.1500	.1500	.1500	.1500	.1500	.1500	.1336	.1100	.1100	
King (Forsyth County)	.0850	.0850	.0838	.0838	.0750	.0750	.0786	.0750	.0750	
Lewisville	.0900	.0850	.0850	.0800	.0800	.0800	.0836	.0800	.0800	
Mineral Springs	.1200	.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	
Mineral Springs Svc. Dist.	.1200	.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	
Mount Tabor	.0850	.0850	.0850	.0850	.0850	.0850	.0786	.0750	.0750	
Old Richmond	.1150	.0950	.0950	.0950	.0950	.0950	.0986	.0950	.0950	
Piney Grove	.1400	.1400	.1400	.1400	.1400	.1400	.1436	.1300	.1300	
Rural Hall	.1050	.1050	.1050	.1050	.1100	.1050	.1086	.1050	.1050	
Salem Chapel	.1400	.1400	.1400	.1109	.1200	.1200	.1236	.1200	.1200	
South Fork	.0800	.0600	.0600	.0600	.0600	.0600	.0636	.0600	.0600	
Talley's Crossing	.1000	.1000	.1000	.1000	.1000	.1050	.1086	.1050	.1050	
Triangle	.0920	.0920	.0920	.0920	.0920	.0920	.0956	.0920	.0920	
Union Cross	.1350	.1350	.1350	.1200	.1200	.1200	.1236	.1200	.1200	
Vienna	.0850	.0850	.0850	.0850	.0850	.0850	.0786	.0750	.0750	
Walkertown	.1000	.1000	.1000	.1000	.1000	.1000	.1036	.1000	.1000	
West Bend	.0900	.0850	.0850	.0800	.0800	.0800	.0836	.0800	.0800	
Countywide Fire	.0039	.0039	.0039	.0039	.0073	.0073	-	-	-	

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>
1946-47	0.5000	0.0900	1986-87	0.5450
1947-48	0.5000	0.2000	1987-88	0.5991
1948-49	0.5000	0.2000	1988-89	0.5300
1949-50	0.6000	0.2000	1989-90	0.5990
1950-51	0.6000	0.2000	1990-91	0.6450
1951-52	0.7000	0.2000	1991-92	0.7000
1952-53	0.7000	0.2000	1992-93	0.7125
1953-54	0.7000	0.2000	1993-94	0.7225
1954-55	0.8500	0.2000	1994-95	0.7350
1955-56	0.8500	0.2000	1995-96	0.7264
1956-57	0.9500	0.2000	1996-97	0.7264
1957-58	1.1500	0.2000	1997-98	0.6515
1958-59	1.0500	0.2000	1998-99	0.6515
1959-60	1.0500	0.2000	1999-00	0.6625
1960-61	1.0500	0.2000	2000-01	0.6745
1961-62	1.0500	0.2000	2001-02	0.6400
1962-63	1.0500	0.3800 ⁽¹⁾	2002-03	0.6850
1963-64	1.4300		2003-04	0.6920
1964-65	1.4300		2004-05	0.7080
1965-66	1.4900 ⁽²⁾		2005-06	0.6660
1966-67	1.4900		2006-07	0.6660
1967-68	1.4900		2007-08	0.6960
1968-69	1.4900		2008-09	0.6960
1969-70	1.4900		2009-10	0.6740
1970-71	1.4900		2010-11	0.6740
1971-72	1.4900		2011-12	0.6740
1972-73	1.4900		2012-13	0.6740
1973-74	1.4000		2013-14	0.7168
1974-75	0.8100 ⁽³⁾		2014-15	0.7168
1975-76	0.8100		2015-16	0.7310
1976-77	0.8650		2016-17	0.7310
1977-78	0.6200		2017-18	0.7235
1978-79	0.8150		2018-19	0.7235
1979-80	0.8150		2019-20	0.7535
1980-81	0.7950		2020-21	0.7435
1981-82	0.7600		2021-22	0.6778
1982-83	0.7450		2022-23	0.6778
1983-84	0.7900		2023-24	0.6778
1984-85	0.5850		2024-25	0.6778
1985-86	0.5450		2025-26	

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

PRIVILEGE LICENSES - FORSYTH COUNTY, NORTH CAROLINA

BEER & WINE

LICENSE YEAR MAY 1 - APRIL 30

NON TRANSFERABLE

BEER

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

WINE

ON & OFF	\$25.00
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Enhancement Requests for Fiscal Year 2026

Emergency Services	Expenditures	Revenues	Net County Dollars
EMS - 16 Advanced EMT Positions	1,187,908	-	1,187,908
EMS - 3 New Ambulances	1,471,950	-	1,471,950
EMS - 1 Public Safety Data Analyst II Position	90,957	-	90,957
Fire - 1 Fire Engineer	174,254	-	174,254
Fire - 3 Firefighter Positions	366,123	-	366,123
Fire - 3 Fire Captains	436,719	-	436,719
EMS - 4 Property Support Specialist Positions	291,128	-	291,128
911 Communications - 1 Assistant Chief	107,399	-	107,399
911 Communications - 1 CAD Systems Administrator Position	56,967	-	56,967
911 Communications - Office Assistant	54,493	-	54,493
Interagency Communications - Radio Subscriber Technician	220,355	-	220,355
Interagency Communications - Radio Systems Technician	220,355	-	220,355
Interagency Communications - Facilities Monitoring Network	58,000		58,000
Interagency Communications - Surveillance Cameras	32,000	-	32,000
Interagency Communications - Communications Analyzer	59,000	-	59,000
Subtotal	4,827,608	-	4,827,608
Sheriff's Office	Expenditures	Revenues	Net County Dollars
9 FT Deputy Officer I Positions - Courthouse	878,071	-	878,071
1 FT Training Officer Position - Communications	105,558	-	105,558
4 FT Deputy Officer I Positions - Patrol	718,784	-	718,784
6 New Drones	84,000	-	84,000
Increase Detention Special Response Team Supplement	30,660	-	30,660
1 FT Animal Services Deputy Position	164,538	-	164,538
3 FT Detention Officer I Positions	221,027	-	221,027
RTIC Enhancements	647,101	300,000	347,101
In-Car Radios for Animal Care Officers	80,000	-	80,000
4 RTIC Positions	307,637	-	307,637
Rural Hall Mini-Cop	93,558	72,691	20,867
Clemmons Deputy	167,874	167,874	-
Clemmons Reclass and Vehicle Purchase	71,132	71,132	-
P&G Contract Continuation	1,470,000	-	1,470,000
Subtotal	5,039,940	611,697	4,428,243
Animal Shelter	Expenditures	Revenues	Net County Dollars
3 FT Health and Wellness Technicians	130,773	26,432	104,341
Subtotal	130,773	26,432	104,341

Enhancement Requests for Fiscal Year 2026

Department of Social Services	Expenditures	Revenues	Net County Dollars
CPS - Sr. Social Work Supervisor	75,519	26,432	49,087
CPS - 3 Social Workers (After Hours Unit)	203,874	71,356	132,518
CPS - 1 Social Work Supervisor (After Hours Unit)	66,982	23,444	43,538
CPS - 1 Social Work Program Manager	77,254	27,039	50,215
SAIH - 1 Social Worker Position	59,456	29,728	29,728
<i>Subtotal</i>	483,085	177,999	305,086
Department of Public Health	Expenditures	Revenues	Net County Dollars
Agreement Addendum 825 Supplantation	16,394	-	16,394
iReception Kiosk	51,000	-	51,000
Forsyth WINS	734,861	-	734,861
<i>Subtotal</i>	802,255	-	802,255
Community and Economic Development	Expenditures	Revenues	Net County Dollars
1 Grants Program Compliance Manager Position	94,377	-	94,377
<i>Subtotal</i>	94,377	-	94,377
General Services	Expenditures	Revenues	Net County Dollars
Geo-Tagging and Telematics Equipment for Vehicles	141,828	-	141,828
<i>Subtotal</i>	141,828	-	141,828
MIS	Expenditures	Revenues	Net County Dollars
Secondary internet connection located at the Health and Human Services (HHS) campus	118,000	-	118,000
<i>Subtotal</i>	118,000	-	118,000
MapForsyth	Expenditures	Revenues	Net County Dollars
1 GIS Specialist	58,854	-	58,854
<i>Subtotal</i>	58,854	-	58,854
County Commissioners & Manager's Office	Expenditures	Revenues	Net County Dollars
1 Office Administrator (Executive Assistant) Position	98,966	-	98,966
<i>Subtotal</i>	98,966	-	98,966
Communications	Expenditures	Revenues	Net County Dollars
Content Management System	140,000	-	140,000
<i>Subtotal</i>	140,000	-	140,000
Non-Departmental	Expenditures	Revenues	Net County Dollars
Holiday Pay Proration	179,062	-	179,062
<i>Subtotal</i>	179,062	-	179,062
	12,114,748	816,128	11,298,620

EMERGENCY SERVICES

Title of Enhancement: 16 Advanced EMT Positions

Expenditure	\$1,187,908
Revenue	\$0
Net County Dollars	\$1,187,908

Description of Request:

EMS is requesting to add 16 Advanced EMT positions to the Operations division. The department saw nearly 67,000 calls in 2024. These positions are to support the needed ambulance and QRV staffing. The goal is to increase to 24 ambulances from 7am-7pm and 16 ambulances from 7pm-7am. Closing out 2024, we were at 13 ambulances from 7am-7pm and 12 ambulances from 7pm-7am with an average response time of 29 minutes (42 minutes 90%). Adding 16 AEMT FTEs adds 3 ambulances with leave reliefs 24/7 bringing the department closer to the goal.

Estimated Costs:

	Costs
OL1	
51000: Personal Services	\$1,115,908
55000: Materials and Supplies	\$67,200

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: 3 Ambulances with Equipment

Expenditure	\$1,471,950
Revenue	\$0
Net County Dollars	\$1,471,950

Description of Request:

EMS is requesting to add 3 ambulances with equipment to their Operations division. The department currently has a fleet of 28 ambulances to run 67K annual calls for service with 35-50% of the fleet being out of service most days for replacement or corrective/preventive maintenance. The replacement cycle cannot keep up with the wear and tear placed on these essential and critically needed vehicles. The goal is to get the ambulance fleet to 40 while continually evaluating ways to be more efficient in operations. Failure to fund this will continue to keep the fleet at critical levels and possibly prevent the organization from meeting the community needs for 911 service.

Estimated Costs:

OL1	Costs
57000: Capital Assets	\$1,471,950

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: Public Safety Data Analyst II Position

Expenditure	\$90,957
Revenue	\$0
Net County Dollars	\$90,957

Description of Request:

EMS is requesting to add a Public Safety Data Analyst II position to the Administration division. This is needed to support the data gathering, organization, and analysis for all facets of the department to look at effectiveness, efficiency and process improvement. This includes all FCES data and 16 county fire departments. This position would report directly to the Emergency Services Deputy Chief, and is requested to be a Supervisor position as the department is seeking to acquire 2 Data Analyst positions (PSDA I/II) and is prepared to convert an FTE for the lower position.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$86,707
54000: Travel	\$2,000
55000: Materials and Supplies	\$2,250

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: Fire Engineer Position

Expenditure	\$174,254
Revenue	\$0
Net County Dollars	\$174,254

Description of Request:

Emergency Services is requesting a Fire Engineer position in the Fire Prevention division. The Fire Prevention staff continues to face an overwhelming increasing workload due to increased fire inspections, new & existing construction plan reviews, and fire investigations (all of which are required by NCGS). In 2008 Prevention staffing included (1) Deputy Fire Marshal, (5) Assistant Fire Marshals, and (2) Training Officers. Today Prevention staffing is (1) Deputy Fire Marshal, (4) Assistant Fire Marshals, and (1) Training Officer. During this time frame we have seen a decrease in staffing and over 400% increase in workload while all but discontinuing the important aspect of conducting public fire education programs. Fire Prevention inspection numbers have steadily increased from 980 in FY09, 1,868 in FY16, and 3,814 in FY24. Fire Investigations have steadily increased as well in numbers but mainly by the time required to accurately perform an investigation. An accidental fire investigation (on-scene evaluation, interviews, research, follow-up interviews, report writing) can average 48-72 hours, whereas an incendiary fire can often last for weeks. Adding this entry level Inspector position would help alleviate some of the Assistant Fire Marshal's current inspection duties, allowing them to focus more on complex inspections and investigations. Reducing the workload would additionally enable our office to reinvigorate our public fire education programs.

Fire Inspections and Fire Investigations are becoming increasingly complex in nature, with Code regulation changes at the state level, more and more fire investigations turning to civil litigation which directly impacts our investigations and liability. Without the approval of this request the Assistant Fire Marshal's workload will continue to increase. This will cause an inevitable shift from quantity over quality, low morale, employee burnout, as well as increased liability that will result in a lack of quality inspections and investigations. Additionally, inspections and investigations will continue to take precedence over public education. The addition of a Fire Inspector will allow the absorption of some of the basic level 1 fire inspections from the Assistant Fire Marshals which will allow them to focus more on their more complex fire inspections and investigations, hire someone with less experience and certifications than what is required for the Assistant Fire Marshal position, and create a career path of progression to the Assistant Fire Marshal position.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$76,764
52000: Professional & Technical Services	\$615
54000: Travel	\$950
55000: Materials and Supplies	\$15,350
56000: Other Operating Costs	\$575
57000: Capital Assets	\$80,000

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: 3 Firefighter Positions

Expenditure	\$366,123
Revenue	\$0
Net County Dollars	\$366,123

Description of Request:

Emergency Services is requesting to add three Firefighter positions to the Suppression division. These positions will add one additional firefighter per shift and allow the transition of Fire Captain from Unit 309 to a QRV so he can function consistently with EMS Captain supervision job requirements. This includes responding to calls to assess the performance of his subordinates, conduct in person meetings with them as needed, and support additional operational and administrative functions needed for daily routines without reducing manpower on Unit 309. Currently, for the Fire Captain to visit his subordinates, he must take Unit 309 out of its assigned service area, which creates a gap in coverage for the 09 Program.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$226,423
54000: Travel	\$1,000
55000: Materials and Supplies	\$38,700
57000: Capital Assets	\$100,000

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: 3 Fire Captain Positions

Expenditure	\$436,719
Revenue	\$0
Net County Dollars	\$436,719

Description of Request:

Emergency Services Fire is requesting 3 Fire Captain positions for the Prevention division. These positions would allow a 24-hour firefighter, trained and well-versed in the Fire Code and fire investigations, to manage fire prevention activities while on shift with the 09 Units. By removing fire inspections and investigation responsibilities from the Suppression 09 Units, which have seen exceedingly high turnover over the past 5 or more years, we can enable them to focus more on their firefighting, rescue, and medical skills. This strategy aligns with practices adopted by other regional fire departments, such as Kernersville Fire Department & Winston-Salem Fire Department. Over the past year, the High Point Fire Department has successfully transitioned fire inspections away from their suppression units. Moreover, this change would ensure that an additional highly qualified firefighter/investigator would be present at emergency scenes during each shift.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$296,124
52000; Professional & Technical Services	\$1,845
54000: Travel	\$960
55000: Materials and Supplies	\$37,250
56000: Other Operating Costs	\$540
57000: Capital Assets	\$100,000

Manager's Recommendation: One (1) position with truck and equipment included in FY26 Recommended Budget

Board Action:

EMERGENCY SERVICES

Title of Enhancement: 4 Property Support Specialist Positions

Expenditure	\$291,128
Revenue	\$0
Net County Dollars	\$291,128

Description of Request:

EMS is requesting to add 4 Property Support Specialist positions to the Logistics division. 2 property specialists per shift are needed to support the rounding out of the Logistics team to support Fire, EMS and 911 needs on a 24/7 basis. We currently have one Property Specialist per shift that only supports EMS. Shift supervisors are still required to be present to issue supplies that keep ambulances in service when the Property Specialist is out of the building due to their various responsibilities. Adding a second Property Specialist to each shift will allow the supervisor to be available to respond to calls and engage staff as well as provide needed support to Fire/911.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$285,128
55000: Materials and Supplies	\$6,000

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: Assistant Chief of Communications Position

Expenditure	\$107,399
Revenue	\$0
Net County Dollars	\$107,399

Description of Request:

EMS Communications is requesting an Assistant Chief/Operations Manager position. This position would align communications with all other divisions of Emergency Services, having a dedicated mid-level manager to assist with daily operations in the E911 Communications Center. This position would assist with implementing and revising SOG's and SOP's to ensure the most efficient operations, assist with managing the County budget and 911 Board Funding, provide oversite of maintenance, repair and replacement at the correct intervals of our Center's equipment and infrastructure as defined by the NC 911 Board, and ensure compliance with federal, state and local regulations as they pertain to the E911 Communications Operations.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$107,399

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: Reclass of CAD Systems Administrator – PT to FT

Expenditure	\$56,967
Revenue	\$0
Net County Dollars	\$56,967

Description of Request:

Emergency Services Communications is requesting to convert the existing part-time CAD Systems Administrator Position to a full-time position with benefits. An E911 CAD Systems Administrator plays a critical role in managing and maintaining the Computer-Aided Dispatch (CAD) system used in Emergency Services. This position would ensure the CAD system operates smoothly by assisting with routine hardware, software, and database maintenance, as needed by FCSO IT; act as a liaison between other emergency service agencies, Map Forsyth and vendors to implement updates, modifications, and changes as needed; and diagnose and resolve issues related to software, hardware, or operator errors to enhance system reliability and functionality.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$56,967

Manager's Recommendation: Position included in FY26 Recommended Budget

Board Action:

EMERGENCY SERVICES

Title of Enhancement: Communications Office Assistant

Expenditure	\$54,493
Revenue	\$0
Net County Dollars	\$54,493

Description of Request:

Communications is requesting to add a full-time Office Assistant position to the division. The Office Assistant for E911 Communications would handle administrative and operational tasks to ensure the smooth functionality of the center. Their key responsibilities would include working closely with the Communications Deputy Chief and Business Office Administrator to develop and manage budgets, track financial performance, and implement administrative policies; and manage command staff schedules, recruitment, training, and performance evaluations. This role ensures that administrative and logistical support is in place so that operational and command staff can focus on delivering critical emergency services. They would also maintain accurate records of operations and personnel files, as well as serve as the point of contact for vendors and suppliers, ensuring timely delivery of equipment and services that support the center's operations.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$54,493

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: IAC Radio Subscriber Technician Position

Expenditure	\$220,355
Revenue	\$0
Net County Dollars	\$220,355

Description of Request:

This request for a Radio Subscriber Technician positions is to support our 3,000 plus subscriber radios and related equipment utilized daily by the agencies/departments who operate on the radio system. There is currently no staff to address the daily need for subscriber maintenance, alignment and programming updates; radios needing this support must either be sent out to a qualified vendor or handled by the IAC staff. Using local vendors to provide this type of support has proven to be very costly and has also been unreliable. There have been many issues with these vendors not providing quality service, which has inadvertently caused IAC to end up rectifying the problem anyway. Cutting out these 3rd party vendors and providing this support in-house will eliminate the need for maintenance and programming issues to be performed twice on the same device. For the past year, the IAC Manager has personally performed maintenance and programming on 100 plus subscriber radios which has saved an estimated \$50,000 in service fees. The negative impact of the Manager doing this is that it removes his attention from pressing administrative functions to focus on what should be performed by technical staff, if such staff were to exist. The addition of this position would also provide a means to perform critical subscriber radio preventative maintenance to keep the public safety radios operating at maximum efficiency. Because this position does not exist, IAC is now forced to be reactive instead of proactive for all subscriber radio related equipment failures, which places our emergency responders and the citizens they serve in grave danger. This position, along with the requested Radio System Technician, would also cross-support the 45 9-1-1 dispatch consoles located in the FCES, FCSO and WSPD communications PSAPs, as well as the Fire Station Alerting system.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$83,155
52000: Purchased Services	\$1,400
54000: Travel	\$5,000
55000: Materials and Supplies	\$70,800
57000: Capital Assets	\$60,000

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: IAC Radio Systems Technician Position

Expenditure	\$220,355
Revenue	\$0
Net County Dollars	\$220,355

Description of Request:

This request for a Radio Systems Technician position is to fill critical gaps in the day-to-day support of our P25 Radio System. With the implementation of our new radio system, the technical responsibilities of IAC are increasing. Additional full-time staff will be required to attend to system demands to ensure continuous up-time, and the addition of this staff position will also prepare for future and continuous maintenance/service of the radio system equipment for the life of the system. Additionally, recent fire code changes require builders to incorporate BDA (Bi-Directional Amplifier) or ERCES (Emergency Responder Communications Enhancement Systems) in buildings to allow our P25 radio system to provide adequate signal for emergency responders once they enter a building. The number of these systems being deployed across the nation and in Forsyth County is increasing at a rapid rate. The responsibility to make sure this equipment correctly integrates with our P25 system falls on IAC, and we currently do not have any staff to manage these integrations, which leaves our radio system vulnerable to harmful interference even to the point of becoming inoperable. The addition of this position will also provide a means to perform critical infrastructure preventative maintenance to keep the public safety radio system operating at maximum efficiency. Because this position does not exist, IAC is now forced to be reactive instead of proactive for all system related equipment failures; operating in this way places our emergency responders and the citizens that they serve in grave danger. This position, along with the requested Radio Subscriber Technician, would also cross-support the 45 9-1-1 dispatch consoles located in the FCES, FCSO and WSPD communications PSAPs, as well as the Fire Station Alerting system.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$83,155
52000: Purchased Services	\$1,400
54000: Travel	\$5,000
55000: Materials and Supplies	\$70,800
57000: Capital Assets	\$60,000

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: IAC Facilities Monitoring Network

Expenditure	\$58,000
Revenue	\$0
Net County Dollars	\$58,000

Description of Request:

Interagency Communications is requesting a Facilities Monitoring Network to allow IAC to real-time manage, monitor, and control all supporting radio tower site equipment/components that are not specifically part of the radio system equipment. This equipment includes backup generators and UPS, tower lighting systems, surveillance cameras, HVAC, and more. In our Legacy radio system, some of these components feed alarms into the radio system alarming network, which will not be the case on the new radio system. IAC is responsible for having our own network to monitor and manage these components. Without this network, IAC will have no way to receive alarms when equipment is having issues or has gone offline. Not having real-time monitoring of these components could cause a radio tower site to go off the air, which will compromise the radio system.

Estimated Costs:

OL1	Costs
55000: Materials and Supplies	\$58,000

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: IAC Surveillance Cameras

Expenditure	\$32,000
Revenue	\$0
Net County Dollars	\$32,000

Description of Request:

IAC is requesting the funds for installation of surveillance cameras at 8 tower site facilities. The division is responsible for security, maintenance and upkeep of 8 tower site facilities which house critical infrastructure components of the Winston-Salem/Forsyth County Public Safety 800 MHz Trunked Radio System. These towers are strategically located throughout the city and county in an effort to provide maximum coverage for city and county agencies alike. Each site is comprised of a fenced compound which contains a building that houses the radio transmitter equipment, HVAC equipment, an LP gas tank, a backup generator, the actual tower structure, transmission lines, antennas and FAA required tower lighting systems. Currently, none of these locations have security systems in place other than padlocks on the gates and door locks on the buildings. In some years prior, IAC experienced copper theft at some of the sites, and at one location there are ongoing issues with the homeless population using part of the facility as a campsite, as well as dumping trash. They have also found evidence that someone has tampered with the electric meter at one location. The security of these sites is of utmost concern, and while it is not feasible to post staff or hire security to provide 24-hour protection we can, at minimum, install a camera system that will document unwanted activity and provide real time alerts to IAC staff about potential threats. Our Public Safety Agencies rely on the radio system to be operational 24/7/365. IAC needs to have assurance that the locations housing the critical infrastructure of this system are secure and if a potential threat presents itself, staff is immediately notified.

Estimated Costs:

OL1	Costs
53000: Purchased Services	\$32,000

Manager's Recommendation: No Recommendation

Board Action:

EMERGENCY SERVICES

Title of Enhancement: IAC Communications Analyzer

Expenditure	\$59,000
Revenue	\$0
Net County Dollars	\$59,000

Description of Request:

The Interagency Communications division is requesting the funds to purchase a Communications Analyzer, which will allow for in-house tuning and alignment of subscriber radios, as well as advanced troubleshooting and preventative maintenance on them, which we manage and support on our system. IAC is responsible for approximately 3,700 subscriber radios spread across 26 public safety agencies and 12 non-public safety government departments. Around 670 of those radios are older models that are compatible with the new radio system and are being kept in service instead of being replaced with new ones. Public Safety users of the radio system rely on their radios each day during life and death situations as they serve the citizens and visitors of Winston-Salem and Forsyth County. Expedited service and maintenance of these radios is a must to keep our first responders safe and connected with each other. Currently we are forced to outsource this service via 3rd party vendors, which are unable to provide timely service. We have previously experienced delays of up to an 8-month turnaround for this service, and in addition to the delays, some units are returned unrepairs and must be sent out again. Vendors have also misplaced radios we have sent out for service and in one case had to provide a replacement radio. In addition to the lengthy time involved in sending radios out for repair, the cost also continues to rise. Recently, IAC received notification from Motorola that their flat rate repair fees would be increasing. For example, on one particular model of radio that we have, the fee went from \$847 to \$1,242. When a radio needs to be sent in, they perform the repair and charge a flat rate fee, regardless of the problem. In the instance of a complex problem with the radio, this fee can be justified, but when the issue is simple, the fee is exorbitant and can be avoided entirely if IAC has the tools to handle it in-house. The never-ending cycle of dealing with inadequate and expensive service providers becomes frustrating for IAC as well as the first responders who are without their radios. If we have our own analyzer, much of the maintenance needed can be performed in-house, on time and at a lower cost. IAC needs this piece of equipment so that we can in-house care for the radios on our system instead of relying on 3rd party vendors. Over time this device will keep repair costs down and enable us to provide a higher level of service than what we are getting elsewhere.

Estimated Costs:

OL1	Costs
55000: Materials and Supplies	\$59,000

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 9 FT Deputy Officer I Positions - Courthouse

Expenditure	\$878,071
Revenue	-
Net County Dollars	\$878,071

Description of Request:

The Sheriff's Office is requesting 9 FT Deputy Officer I Positions to work in the Forsyth County Courthouse. This request is due to staffing shortages and lack of available coverage. Overtime is being used from other areas in the Sheriff's Office to cover the staffing needs. With current dangers facing this country, including active shooters and extremist groups, it is the opinion of FCSO that courthouse security is dangerously insufficient. If approved, the 9 positions would be spread evenly across the 3 existing Squads

Manager's Recommendation: Four (4) Deputy Officer I Positions

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 1 FT Training Officer I Position – Communications

Expenditure	\$105,558
Revenue	-
Net County Dollars	\$105,558

Description of Request:

Telecommunicators are vital in emergency responses, requiring unique skills and expertise. Appropriate levels of training are critical. There is currently no position to oversee a training program for the 30 full/part-time employees in this critical section. This position would develop and schedule training for employees, instruct new hires in critical functions such as call answering, managing radio communications, CJLEADS, NCAWARE, etc. This position would be a NC General Instructor teaching continuing education classes, developing courses, organizing training schedules, maintaining records, track certifications, maintain training materials and instructional aids, assess training needs, conduct audits on emergency and non-emergency calls to ensure policies and procedures are followed, as well as proactively work with Shift Supervisors to improve the training manual, policies and procedures. Adding this position would be a positive strategic investment in service quality as well as the dedicated dispatchers.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 4 FT Deputy Officer I Positions – Patrol

Expenditure	\$718,784
Revenue	-
Net County Dollars	\$718,784

Description of Request:

The Sheriff's Office is requesting 4 full-time Deputy Officer I positions to keep up with recent and proposed development in Forsyth County. The Sheriff's Office wants to adjust staffing levels proactively to keep up with demands. This is especially true at the U.S. 52 (future I-74) interchange with Westinghouse Road, as well as current interchanges along the northern beltway (future I-74), north of the city limits of Winston-Salem. Additional unincorporated development is occurring in the southeast portion of Forsyth County, between Winston-Salem, Kernersville and High Point. Finally, the new County Park at Belews Creek will result in additional traffic and criminal activities. Without new positions, response times will increase and fall below the level of service expected from a county and agency of this size. A deputy must be available to answer calls for service without residents experiencing extended arrival or response times.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 6 New Drones

Expenditure	\$84,000
Revenue	-
Net County Dollars	\$84,000

Description of Request:

The Sheriff's Office is requesting to purchase 6 new Drones, including four (4) as a part of the Drone As First Responder Program/Unit (\$30,000) and two (2) "box drones" (\$54,000). There are 4 Drone Team members who do not have assigned drones currently. Adding drones would enhance the Team's overall capabilities and reduce the likelihood of a drone not being in service. This Enhancement will also allow for a restructuring of the Team to facilitate having 2 Team members/drones on each of the four Patrol Platoons. This would virtually eliminate the need for off-duty call outs and Team member overtime, while also more quickly and efficiently getting Drone Team resources to calls for service that require the need for a drone. Increasing the Drone fleet will also improve school safety and help with obtaining critical intelligence.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: Increase Detention Special Response Team Supplement

Expenditure	\$30,660
Revenue	-
Net County Dollars	\$30,660

Description of Request:

The Sheriff's Office is requesting to increase the Special Response Team supplement in the Law Enforcement Detention Center from \$30 per pay period to \$60 per pay period to incentivize employee participation and retention on the team. Strong health and safety measures in a corrections environment prevents costly risk and liability claims.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 1 FT Animal Services Deputy Position

Expenditure	\$164,538
Revenue	-
Net County Dollars	\$164,538

Description of Request:

The Sheriff's Office is requesting to add one full-time Deputy 1 position to the Animal Services Division. Currently, Animal Services Priority 2 response times are averaging 1,195 minutes; this is 86% slower than the actual for FY24. Adding one additional deputy will help stop the increasing response times, but another 3 positions (2 deputies and 1 animal services officer) would help REDUCE response times. While there has been a recent decline in the current fiscal year, Animal Services calls have steadily increased (+49.67% from FY20 actual to FY24 actual) and the general trend is also up.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 3 FT Detention Officer 1 Positions

Expenditure	\$221,021
Revenue	-
Net County Dollars	\$221,027

Description of Request:

The Sheriff's Office is requesting to add three Detention Officer I positions for the Law Enforcement Detention Center records section. In August 2023, FCSO agreed to eliminate three (3) detention officers in exchange for five (5) temporary agency positions in LEDC Records. However, temporary employees were prone to making many mistakes and required significant supervisory oversight to deal with unproductive personnel issues and the Sheriff's Office would like to move back to having the FT staff instead of the contract. Record's detention officers provide fill in when there are housing security absences, but the temp's cannot.

Manager's Recommendation: Recommended at net cost of \$13,123 after temp staff contract was eliminated.

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: RTIC Enhancements

Expenditure	\$647,101
Revenue	\$300,000
Net County Dollars	\$347,101

Description of Request:

The Sheriff's Office is requesting to add three software technologies to the Real Time Intelligence Center (RTIC) in FY26. This addition would help with investigations and real-time incidents. There were 11.77 years' worth of inmate phone calls in 2024, and investigators must listen to an overwhelming number of hours of inmate phone calls for leads, for prosecution purposes, but this service does it quickly and automatically. The LeoTech software for \$400,000 includes key word search capability that will improve inmate safety. Live Context for \$60,101, is a technology that captures and processes real-time information about a user's current activity, environment, or workflow, allowing applications to provide highly contextual and relevant data based on the immediate situation. Force Metrics for \$187,000, is a data-driven software platform providing law enforcement with real-time access to consolidated critical information from multiple sources including Computer Aided Dispatch (CAD) or from other law enforcement agencies, giving officers immediate assess to potential risks. The revenue in this Enhancement stems from the Sheriff's Office assumption that area partner agencies would pay Forsyth County to share in the usage of this technology.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: in-Car Radios for Animal Care Officers

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

Description of Request:

Radios are essential for Officer Safety/Security. In-Car radios are a more reliable way for communication when working the entire county, in which some locations experience dead zones in which handhelds do not operate. In-car radios also allow Deputies and ACOs to operate numerous channels simultaneously during complex calls requiring two channel operations (i.e. operating off tac channels during LE sensitive events while still needing to monitor primary channel).

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 4 RTIC positions

Expenditure	\$307,637
Revenue	-
Net County Dollars	\$307,637

Description of Request:

The Sheriff's Office is requesting to add one Crime Analyst and 3 Intelligence Analysts to the Real-Time Intelligence Center (RTIC). This additional staffing is required to provide coverage 7 days a week for both day and night shifts.

Manager's Recommendation: No Recommendation

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 1 Rural Hall Mini Cop Deputy

Expenditure	\$93,558
Revenue	\$72,691
Net County Dollars	\$20,867

Description of Request:

The Sheriff's Office is requesting to add one full-time Deputy 1 position to Rural Hall as part of the Mini Cop program. The program was established to encourage towns to add staffing when needed. The County will pay half of the Salary and Benefits for the first two years, the FCSO will purchase the necessary vehicle using Forfeiture funds in year one, and Rural Hall will half the cost in years one and two, then will pay the full cost of the added position in year three. This Enhancement is dependent upon the Town of Rural Hall approving the position.

Manager's Recommendation: Recommended

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 1 Clemmons Deputy Position

Expenditure	\$167,874
Revenue	\$167,874
Net County Dollars	-

Description of Request:

The Sheriff's Office is requesting to add one full-time Deputy 1 position to Clemmons. The Village of Clemmons will pay the full cost of this position, including a vehicle in year one. For FY26, Clemmons will now have a total of 17 Officers. This Enhancement is dependent upon the Village approving this new position.

Manager's Recommendation: Recommended

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: 1 Clemmons Reclass

Expenditure	\$71,132
Revenue	\$71,132
Net County Dollars	-

Description of Request:

The Sheriff's Office is requesting to reclassify one investigator position to a Corporal position in Clemmons. The Village of Clemmons will pay the full cost of this reclassification and the necessary patrol vehicle in year one. For FY26, Clemmons will have a total of 17 Officers in FY26. This Enhancement is dependent upon the Village approving this change.

Manager's Recommendation: Recommended

Board Action:

SHERIFF'S OFFICE

Title of Enhancement: P&G Contract Continuation

Expenditure	\$1,470,000
Revenue	-
Net County Dollars	\$1,470,000

Description of Request:

The Sheriff's Office is requesting to continue the P&G temporary staffing contract at the Law Enforcement Detention Center at the full amount of \$1,470,000 for 17 P&G staff members for the full year in FY26. The Sheriff's Office Recommended budget includes this contract at the cost of \$750,000, or six months at full staffing, to facilitate a transition period to reduce or eliminate this contract. The request is for the other half of the contract amount for a full year. For the past three years, this contract has been paid for using salary savings from the Sheriff's Office. In FY26, vacancies are expected to be down to 26 positions in the Law Enforcement Detention Center. Countywide, we are budgeting for salary savings in FY26, so the Sheriff's Office Personal Services budget might be insufficient to cover the full contract for the full year. To accommodate this contract for 6 months, no positions have been frozen or deleted, but salary savings have been added, and overtime has been increased. This gives the Sheriff's Office the ability to monitor this contract spending, overtime and salary savings to manage their available budget. As vacancies continue to decline, the LEDC should use less overtime and the need for the contract will be reduced

Manager's Recommendation: Recommended contract amount - \$750,000

Board Action:

ANIMAL SHELTER

Title of Enhancement: 3 FT Health and Wellness Technicians

Expenditure	\$130,773
Revenue	-
Net County Dollars	\$130,773

Description of Request:

The Animal Shelter is requesting three full-time Health and Wellness Technician position to assist in animal care and cleaning in the shelter.

Manager's Recommendation: Recommended

Board Action:

SOCIAL SERVICES

Title of Enhancement: CPS - Sr. Social Work Supervisor

Expenditure	\$75,519
Revenue	\$26,432
Net County Dollars	\$49,087

Description of Request:

Social Services is requesting \$49,087 in Net County Dollars for a Sr. Social Work Supervisor. Currently, there are 39 CPS staff members managed by 7 supervisors, with each overseeing an average of 6 FTEs. The proposed addition of an 8th supervisor would reduce the supervisor-to-staff ratio to 4.8 FTEs per supervisor across 24 units (with budget approval), aligning with the NCDHHS policy mandating a 1:5 ratio. This change is expected to enhance oversight, ensure policy compliance, and support staff development.

Manager's Recommendation: No Recommendation

Board Action:

SOCIAL SERVICES

Title of Enhancement: CPS - Three Social Work Supervisors (After Hours)

Expenditure	\$203,874
Revenue	\$71,356
Net County Dollars	\$132,518

Description of Request:

Currently, After Hours coverage is provided by three rotating supervisors, which can lead to limited support when one is unavailable due to leave or emergencies. The proposed plan adds additional supervisory coverage to ensure consistent support during these critical times. This change allows internal staff to serve as social workers, reducing reliance on contract staff and promoting continuity of care. It also provides flexibility for staff to step into supervisory roles when needed, supporting leadership development. While not required by state policy, this enhancement improves overall efficiency, staff support, and service quality during After Hours operations.

Manager's Recommendation: Recommended; 3 Social Worker positions - Class 028 at 23.91/hr - plus 5% increase on 8 existing SW positions. Net County Dollar recommended is \$179,079.

Board Action:

SOCIAL SERVICES

Title of Enhancement: CPS – Sr. Social Worker – After Hours Unit

Expenditure	\$66,982
Revenue	\$23,444
Net County Dollars	\$43,538

Description of Request:

Social Services is requesting \$43,538 in Net County Dollars for an After-Hours Unit, Sr. Social Worker. Currently, limited After-Hours staffing leads to frequent overtime and reliance on contract workers due to insufficient coverage during evenings, weekends, and holidays. The proposed solution includes adding a Senior Social Worker, which would allow every After-Hours team to have three Senior Social Workers. This additional position would help balance team workloads, improve overall coverage, and reduce the need for overtime and contract staffing. These enhancements will improve after-hours response times, ensure timely and compliant service delivery, and support Forsyth County Health & Human Services' mission to protect and serve vulnerable populations.

Manager's Recommendation: Recommended; 1 Social Work Supervisor - Class 032 \$29.06/hr

Board Action:

SOCIAL SERVICES

Title of Enhancement: Family & Children Services – Social Work Program Manager

Expenditure	\$77,254
Revenue	\$27,039
Net County Dollars	\$50,215

Description of Request:

Social Services is requesting \$50,215 in Net County Dollars for a Social Work Program Manager. Currently, there are 23 units (24 with the proposed budget), with 6 full-time employees per Program Manager under the current staffing setup. Adding one more Program Manager would lower the ratio to 4.8 full-time employees per Program Manager, which complies with the North Carolina Department of Health and Human Services guideline that requires a 1:5 supervisor-to-staff ratio for Child Protective Services units (as stated in the May 2020 policy manual). This change will help improve accountability, enhance oversight, ensure compliance with state regulations, and support the development of staff.

Manager's Recommendation: No Recommendation

Board Action:

SOCIAL SERVICES

Title of Enhancement: Adult Services – Social Worker (SAIH)

Expenditure	\$59,456
Revenue	\$29,728
Net County Dollars	\$29,728

Description of Request:

Social Services is requesting \$29,728 in Net County Dollars to fund a full-time Social Worker due to increased demand for SAIH services since December 2023, which has surpassed current staffing capacity. A reclassified 50% full-time equivalent position has been insufficient to manage caseloads and reduce them to the recommended 25-30 cases per worker. North Carolina Session Laws 2012-142 & 2021-180 mandate SAIH services for all eligible applicants, prohibiting waitlists. The proposed addition of a full-time SAIH Social Worker will ensure compliance with state standards for timely service delivery. This position will help prevent premature long-term care placement, support independent living for vulnerable residents, and align with Forsyth County Health & Human Services' mission to protect the well-being of county residents.

Manager's Recommendation: No Recommendation

Board Action:

PUBLIC HEALTH

Title of Enhancement: AA825 Supplantation

Expenditure	\$16,394
Revenue	\$0
Net County Dollars	\$16,394

Description of Request:

NCDHHS notified Public Health on March 20, 2025, that due to a shortfall in the CDC HIV Prevention grant, the State reduced AA 534 Integrated Targeted Testing Services (ITTS) and/or AA 825 Expanded Testing agreement addenda by 10%; and this will go into effect with the new budget period starting 6/1/25. This enhancement would make up the difference for what was removed from the state funding.

Estimated Costs:

OL3	Costs
52114: Other Professional & Technical Fees	\$16,394

Manager's Recommendation: No Recommendation made

Board Action:

PUBLIC HEALTH

Title of Enhancement: iReception Kiosk

Expenditure	\$51,000
Revenue	\$0
Net County Dollars	\$51,000

Description of Request:

This Enhancement seeks to implement a self-service kiosk system to enhance efficiency and improve client experience within HHS facilities. The kiosk will streamline check-ins, reduce waiting times, and provide integrated access to multiple services in alignment with the county's strategic goals.

The kiosk initiative supports Forsyth County HHS Strategic Planning priorities, including Whole Person Care, integrated services, and the one-stop-shop model. It also strengthens data collection and reporting capabilities, improving service coordination across departments. The implementation of kiosks is expected to enhance service efficiency, reduce the administrative burden, and improve patient experience. For example, with automated check-in and service routing, patients can receive faster and more coordinated care without unnecessary delays or repetitive paperwork

Estimated Costs:

OL3	Costs
53617: Software licensing/maintenance fees	\$51,000

Manager's Recommendation: Recommended as requested

Board Action:

PUBLIC HEALTH

Title of Enhancement: Forsyth Wins

Expenditure	\$734,861
Revenue	\$0
Net County Dollars	\$734,861

Description of Request:

Previously funded under ARPA, this Enhancement request is to continue the Forsyth WINS program. Through community-based intervention programs, Forsyth WINS intends to address violent crime in the County.

Several grants have been applied for, or are currently being written, to support this program including a JCPC Grant (\$63,158), a Direct Intervention Grant (\$272,442), and the Community Crime Intervention Grant from the Governor's Crime Commission (\$250,000).

OL3	Costs
53615: Other Contractual Services	\$734,861

Manager's Recommendation: Enhancement recommended at \$301,663, with funding coming from county Gun and Gang dollars.

Board Action:

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of Enhancement: Grants Program Compliance Manager Position

Expenditure	\$94,377
Revenue	\$0
Net County Dollars	\$94,377

Description of Request:

Community and Economic Development is requesting a Grants Program Compliance Manager position to allow the department to more effectively grow programs, ensure compliance with existing grants, and obtain new grant funding. The Deputy Director manages several growing service areas which include code enforcement, down payment assistance and housing rehabilitation. The new position would manage the department's grant compliance efforts. They are not currently able to meet the growing demand for these programs, spend and account for existing grant funds, and seek out new grant opportunities without additional staff support.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$94,377

Manager's Recommendation: No Recommendation

Board Action:

GENERAL SERVICES

Title of Enhancement: Geo-Tagging and Telematics Equipment

Expenditure	\$141,828
Revenue	\$0
Net County Dollars	\$141,828

Description of Request:

General Services is requesting to add Geo-Tagging and Telematics Equipment to all County vehicles to gain accurate data on fleet utilization. Currently, GSV Automotive Services' ability to ascertain data relative to vehicle mileage and vehicle diagnostics is limited to when technicians see the vehicle twice annually for scheduled PMs. We have no mechanism to gather real-time data on vehicle diagnostics, average fuel consumption per vehicle, vehicle utilization, or accurate mileage. Not having this information prevents GSV from being able to provide accurate data as requested or make fully informed decisions regarding vehicle assignments and/or replacements. The lack of data also forces GSV to operate from a reactive maintenance stance, often meaning more costly repairs. The proposed geo-tagging and telematics equipment & software would allow GSV to gather real-time, accurate vehicle mileage anytime, rather than only 2x/yr, receive alerts for the vehicle diagnostics (allowing GSV to be proactive in maintenance instead of relying on users to realize a problem exists & bring in the vehicle for service), assess vehicle utilization by having data on usage, determine average fuel consumption per vehicle, have information on driving patterns (for example: hard stops, fast take offs, etc.) which contributes to service needs & the overall life of a vehicle, gain suggestions to decrease the vehicle's carbon footprint, to track a vehicle's location & driving route, to validate statements related to accidents using GPS location tracking.

Manager's Recommendation: No Recommendation

Board Action:

MAPFORSYTH

Title of Enhancement: GIS Specialist

Expenditure	\$58,854
Revenue	\$ -
Net County Dollars	\$58,854

Description of Request:

MapForsyth is requesting \$58,854 in Net County Dollars to fund a full-time Geographic Information Systems (GIS) Specialist position. Currently, the department has no entry-level roles, limiting opportunities to develop new talent. With several retirements expected within the next three years, this position would help ensure continuity by allowing for training and knowledge transfer. Additionally, it would provide the capacity to address backlogged or previously overlooked projects and tasks.

Manager's Recommendation: No Recommendation

Board Action:

COUNTY COMMISSIONERS & MANAGER

Title of Enhancement: Office Administrator (Executive Assistant) Position

Expenditure	\$98,966
Revenue	\$0
Net County Dollars	\$98,966

Description of Request:

This request is for a new Office Administrator (Executive Assistant) position in the County Commissioners & Manager's Office. The County Commissioners and Manager's Office previously had an Office Assistant position that was eliminated and administrative duties have been split between the Clerk and Deputy Clerk since 2021. This position would provide high-level administrative support to the County Manager and Deputy County Managers, ensuring smooth and efficient daily operations. Other duties would include managing calendars, scheduling meetings, and preparing meeting materials as well as serving as the primary point of contact for internal and external stakeholders, maintaining professional communication.

Estimated Costs:

OL1	Costs
51000: Personal Services	\$73,451
53000: Purchased Services	\$5,529
54000: Travel	\$12,751
55000: Materials and Supplies	\$5,900
56000: Other Operating Costs	\$1,335

Manager's Recommendation: No Recommendation

Board Action:

NON-DEPARTMENTAL

Title of Enhancement: Holiday Pay Proration

Expenditure	\$179,062
Revenue	-
Net County Dollars	\$179,062

Description of Request:

This Enhancement is to change the calculation for Holiday Pay. Currently every employee receives 8 hours for holiday regardless of their schedule. If an employee works on the holiday, or is off on the holiday as part of their normal schedule, they get paid out the holiday per pay period. There is no "banking" of the holiday hours. This Enhancement would prorate holiday hours so that it is the same fair calculation is used for everyone based on their work week. This would be 8 hours for 40 work week, 8.5 for 42, 42.5, 42.88 work weeks, and 11.2 for 56 hour work weeks.

Manager's Recommendation: Recommended

Board Action:

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

SHERIFF'S OFFICE

Fee Schedule - Item	FY 2025/2026 Fees	
Concealed-Carry Weapons Permit - New Application	\$	90.00 + Notary Fee
Concealed-Carry Weapons Permit - Renewal	\$	75.00 + Notary Fee
Concealed-Carry Weapons Permit - Duplicate Permit	\$	15.00
Notary Fee	\$	5.00
Precious Metal Permit - Dealers	\$	180.00
Precious Metal Permit - Certificate of Compliance (Employee)	\$	10.00
Fingerprinting Fee - 2 Cards	\$	10.00
Fingerprinting Fee - Additional (Per Card)	\$	5.00
Process Service/Serving Papers - (Per Person Served) In-State	\$	30.00
Process Service/Serving Papers - (Per Person Served) Out-of-State	\$	55.00
Returned Check Fee/Charges	\$	25.00
Pretrial Release Service Fee	\$	-
Jail Fees - State/SMCP Inmates (Per Inmate/Day)	\$	40.00
Jail Fees - Federal Inmates (Per Inmate/Day)	\$	95.00
Jail Fees - Other NC County Inmates (Per Inmate/Day)	\$	70.00
Vehicle Storage (Per Day)	\$	10.00
Routine visit to Detention Center on-site Medical Clinic		\$20/incident*
Writs of Execution/Civil Process Fees - First \$500		5% of first \$500 (\$25 min.)
Writs of Execution/Civil Process Fees - Additional over \$500		2.50%
Pay Phone Charges at Detention Center)% on Billable Inmate Calls
Detention Center Commissary Store		45% of Sales (Commission)

**Or maximum amount in inmate's commissary account; no fee for indigent inmates*

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

EMERGENCY SERVICES

Fee Schedule - Item	FY 2025/2026 Fees
Ambulance Services - Basic Life Support (Non-Emergency)	\$ 325.00
Ambulance Services - Basic Life Support (Emergency)	\$ 532.00
Ambulance Services - Advanced Life Support (with no Transport)	\$ 266.00
Ambulance Services - Advanced Life Support (Non-Emergency)	\$ 363.00
Ambulance Services - Advanced Life Support (Emergency)	\$ 577.00
Ambulance Services - Advanced Life Support (Comprehensive Transportation)	\$ 743.00
Ambulance Services - Specialty Care Transport	\$ 878.00
Ambulance Services - Medic Unit Transport	\$ 266.00
Ambulance Services - Mileage (rate per loaded mile) inside/outside County	\$ 8.92
Fire Inspections - Permit Application Fee	\$ 50.00
Fire Inspection - Annual Inspection	\$ -
Fire Inspection - First Reinspection for Non-Compliance (if corrections are made)	\$ -
Fire Inspections - First Reinspection for Non-Compliance (if no corrections made)	\$ 50.00
Fire Inspections - Second and Subsequent Reinspections for Non-Compliance (no corrections made)	\$ 100.00
Fire Inspections - Fireworks Permit	\$ 50.00
Fire Inspections - Tents and Canopies Permit	\$ 50.00
Fire Inspections - Tank Removal	\$ 50.00
Fire Inspections - ABC Inspection	\$ 50.00
Civil Penalties - Fire Protection Systems	\$ 100.00
Civil Penalties - Overcrowding	\$ 200.00
Civil Penalties - Blocked Egress/Locked or Blocked Exits	\$ 200.00
Civil Penalties - Chapter 10 Code Violations	\$ 100.00
Civil Penalties - N.C. Fire Code Violations	\$ 50.00
Plan Review - Sprinkler Plans	\$ 120.00
Plan Review - Fire Alarm Plans	\$ 120.00
Plan Review - Fire Extinguishing System Plans	\$ 120.00
Plan Review - Storage Tank Plans	\$ 120.00
Performance Test Only - No Plans	\$ 60.00
Commercial Building Plan Review - 4,000 - 15,000 Sq. Ft.	\$ 125.00
Commercial Building Plan Review - 15,001 - 45,000 Sq. Ft.	\$ 325.00
Commercial Building Plan Review - 45,001 Sq. Ft. and Up	\$ 800.00
Commercial Building Plan Review - Condo/Multi-Family Complex (Per Phase)	\$ 500.00
Commercial Building Plan Review - Cell Towers and Co-Locations (Per Unit)	\$ 65.00
Commercial Building Plan Review - Fire Review Consults (Per Inspection Item)	\$ 50.00
Public Safety System Fees (Per Year/Per Subscriber Unit)	\$ 905.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

INTERAGENCY COMMUNICATIONS

Fee Schedule - Item	FY 2025/2026 Fees	
Public Safety System Fees (Per Year/Per Subscriber Unit)	\$	905.00

FY 2025 - 2026 FEE SCHEDULE

SOCIAL SERVICES

Fee Schedule - Item	FY 2025/2026 Fees	
NCHC Fee - Based on Income		\$50 per child (maximum of \$100 per household)
HCWD Fee	\$	50.00
Child Support Application Fee		\$10 - \$25
DNA Paternity Testing Fees	\$	26.00
Adoption Fees - Application Fee for Preplacement Assessments/Reports to the Court	\$	100.00
Adoption Fees - Preplacement Assessment	\$	1,500.00
Adoption Fees - Preplacement Assessment Update	\$	350.00
Adoption Fees - Services to Adult Adoptees (Hourly)	\$	50.00
Adoption Fees - Post Adoption Services (Hourly)	\$	50.00

FY 2025-2026 FEE SCHEDULE

NC COOPERATIVE EXTENSION

Fee Schedule - Item	FY 2025/2026 Fees	
4-H Projects (Varies)		Free - \$25
4-H Curriculum Guides/Kits (Varies)		Free - \$100

FY 2025 - 2026 FEE SCHEDULE

LIBRARY

Fee Schedule - Item	FY 2025/2026 Fees	
Library Cards - Non-Residents (Annual Fee)	\$	25.00
Late Charges - Videos/DVDs (Per Day)	\$	2.00
Late Charges - Videos/DVDs (Maximum fine per item)	\$	20.00
Late Charges - eBook Readers (Per Day)	\$	5.00
Late Charges - eBook Readers (Maximum fine per item)	\$	250.00
Late Charges - Interlibrary Loans	Assessed by lending institution	
Library Card Replacement* - First Replacement	\$	1.00
Library Card Replacement* - Each Subsequent Replacement	\$	5.00

*Library cards are replaced for free in certain qualifying circumstances

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

ENVIRONMENTAL ASSISTANCE & PROTECTION

Fee Schedule - Item	FY 2025/2026 Fees	
Permit Application Fees - Title V - New	\$	12,458.00
Permit Application Fees - Title V - Minor Modificaton	\$	3,620.00
Permit Application Fees - Title V - Significant Modificaton	\$	8,446.00
Permit Application Fees - Title V - Ownership Change	\$	70.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - New or Modification	\$	18,860.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - Ownership Change	\$	70.00
Permit Application Fees - Title V - (PSD and NSR/NAA) - New or Modification	\$	36,681.00
Permit Application Fees - Title V - (PSD and NSR/NAA) - Ownership Change	\$	70.00
Permit Application Fees - Synthetic Minor - New or Modification	\$	400.00
Permit Application Fees - Synthetic Minor - Ownership Change	\$	50.00
Permit Application Fees - Exclusionary Small - New or Modification	\$	50.00
Permit Application Fees - Exclusionary Small - Ownership Change	\$	25.00
Permit Application Fees - Small - New or Modification	\$	50.00
Permit Application Fees - Small - Ownership Change	\$	25.00
Permit Application Fees - General	50% of the otherwise applicable fee	
Annual Permit Fees - Title V - Tonnage (per ton of emissions)	\$	48.27
Annual Permit Fees - Title V - Complexity Fee (3-6 Federal Programs)	\$	3,017.00
Annual Permit Fees - Title V - Complexity Fee (7+ Federal Programs)	\$	9,050.00
Annual Permit Fees - Title V - Basic	\$	10,588.00
Annual Permit Fees - Title V - Nonattainment	\$	4,894.00
Annual Permit Fees - Synthetic Minor - Basic	\$	1,500.00
Annual Permit Fees - Exclusionary Small - Basic	\$	250.00
Annual Permit Fees - Small - Basic	\$	250.00
Annual Permit Fees - General	50% of the otherwise applicable fee	
Asbestos Demolition/Renovation Permit Fees	The greater of the following not to exceed \$1,500: 1% of the contract price, or the total of \$0.10 times the SF of non-friable ACM that has or will become friable, plus \$0.20 times the SF of friable ACM	
Radon Test Kits - Short Term	\$	7.55 (plus postage if ma
Radon Test Kits - Long Term	\$	31.50 (plus postage if ma
Statutory Fees - Copies of records (per single-sided page when page count exceeds 25)	\$	0.10/t

PUBLIC HEALTH

Fee Schedule - Item	FY 2025/2026 Fees
Vital Records - Annual Workshop for Funeral Homes	\$ 10.00
Medical Records - Copies 1-25 pages (Per Page)	\$ -
Childbirth Classes (Per Class)	\$ 18.00
Established Patients	
Clinics & Labs Nurse visit	\$ 50.00
Clinics & Labs Problem Focused Hx & Exam	\$ 83.00
Clinics & Labs Expanded PF Hx. & Exam	\$ 114.00
Clinics & Labs Detailed Hx & Exam	\$ 177.00
Clinics & Labs Comp. Hx & Exam (HC)	\$ 264.00
New Patients	
Clinics & Labs Expanded PF Hx & Exam	\$ 128.00
Clinics & Labs Detailed Hx & Exam	\$ 192.00
Clinics & Labs Comprehensive Hx & Exam	\$ 282.00
Clinics & Labs Comp. Hx & Exam (HC)	\$ 354.00
Preventive- New	
Clinics & Labs Preventive New < 1 Year Old	\$ 131.00
Clinics & Labs Preventive New 1-4 Years Old	\$ 131.00
Clinics & Labs Preventive New 5 - 11	\$ 223.00
Clinics & Labs Preventive New 12 - 17	\$ 245.00
Clinics & Labs Preventive New 18 - 39	\$ 245.00
Clinics & Labs Preventive New 40 - 64	\$ 289.00
Preventive- Established	
Clinics & Labs Preventive Est. < 1 Year Old	\$ 131.00
Clinics & Labs Preventive Est. 1-4 Years Old	\$ 131.00
Clinics & Labs Preventive Est. 5 - 11	\$ 212.00
Clinics & Labs Preventive Est. 12 - 17	\$ 212.00
Clinics & Labs Preventive Est. 18 - 39	\$ 180.00
Clinics & Labs Preventive Est. 40 - 64	\$ 229.00
Communicable Disease	
Clinics & Labs RN Services (15 Minutes)	\$ 27.00
Clinics & Labs TCA Tx-Wart 1-2 lesions	\$ 124.00
Clinics & Labs Imiquimod	\$ 2.00/ 4pack
Clinics & Labs Doxycycline Hyclate	\$ 6.00/60 capsules
Family Planning Birth Control Products	
Clinics & Labs Birth Control Pills Per Pack	\$ 4.00
Clinics & Labs Plan B	\$ 8.00
Clinics & Labs Medroxyprogesterone Injection 150mg	\$ 26.00
Clinics & Labs IUD Device- Mirena 8 yrs.	\$ 450.00
Clinics & Labs IUD Device- Kyleena 5 yrs.	\$ 850.00
Clinics & Labs IUD Device- Paragard 12 yrs.	\$ 500.00
Clinics & Labs Ella (Emergency Contraception)	\$ 22.00
Clinics & Labs Nuvaring (EA)	\$ 15.00
Clinics & Labs Patch (BOX)	\$ 43.00

PUBLIC HEALTH

Fee Schedule - Item	FY 2025/2026 Fees
Clinics & Labs Implant Device- Nexplanon	\$ 700.00
Family Planning Procedures	
Clinics & Labs Nexplanon Insertion	\$ 148.00
Clinics & Labs Nexplanon Removal	\$ 170.00
Clinics & Labs Nexplanon Removal/Reinsertion	\$ 250.00
Clinics & Labs IUD Insertion	\$ 88.00
Clinics & Labs IUD Removal	\$ 109.00
Immunizations	
Clinics & Labs Meningococcal ACWY MenQuadfi	\$ 177.00
Clinics & Labs Meningococcal B Bexsero	\$ 222.00
Clinics & Labs Hepatitis A adult	\$ 83.00
Clinics & Labs Hepatitis A pediatric/adolescent	\$ 39.00
Clinics & Labs Hepatitis A & B Twinrix	\$ 129.00
Clinics & Labs HIB Pedvax	\$ 45.00
Clinics & Labs HIB ActHib	\$ 18.00
Clinics & Labs HPV-Gardasil 9	\$ 360.00
Clinics & Labs Pneumococcal 20- Prevnar 20	\$ 270.00
Clinics & Labs Rotateq	\$ 123.00
Clinics & Labs Flublok Quadrivalent	\$ -
Clinics & Labs FluZone Quadrivalent (Single Dose)	\$ -
Clinics & Labs FluZone Quadrivalent (Multidose vial)	\$ -
Clinics & Labs DTaP/IPV	\$ 60.00
Clinics & Labs DTaP/IPV/HIB/HepB Vaxelis	\$ 157.00
Clinics & Labs DTaP	\$ 28.00
Clinics & Labs MMR	\$ 117.00
Clinics & Labs MMRV	\$ 349.00
Clinics & Labs IPV/Polio	\$ 46.00
Clinics & Labs Td	\$ 38.00
Clinics & Labs Tdap/Adacel	\$ 46.00
Clinics & Labs Boostrix	\$ 46.00
Clinics & Labs Varicella Varivax	\$ 228.00
Clinics & Labs Pneumococcal-23	\$ 149.00
Clinics & Labs Hep B pediatric/adolescent Engerix B	\$ 28.00
Clinics & Labs Hep B adult Engerix-B	\$ 71.00
Clinics & Labs Shringrix	\$ 224.00
Clinics & Labs RSV Beyfortus 0.5ml	\$ 536.00
Clinics & Labs RSV Beyfortus 1.0 ml	\$ 536.00
Clinics & Labs Jynneos	\$ 280.00
Clinics & Labs RSV Abrysvo	\$ 304.00
Clinics & Labs Pfizer COVID 6 mo-4 yr	\$ 60.00
Clinics & Labs Pfizer COVID 5 yr-11 yr	\$ 80.00
Clinics & Labs Comirnaty ages 12+	\$ 141.00
Well Child	
Clinics & Labs Hemoglobin chromatography	\$ 22.96

PUBLIC HEALTH

Fee Schedule - Item	FY 2025/2026 Fees
Clinics & Labs BRIEF EMOTIONAL/BEHAV ASSMT	\$ 5.21
Clinics & Labs Pure tone hearing test, air	\$ 8.27
Clinics & Labs Acoustic Reflex Testing	\$ 14.73
Clinics & Labs Visual acuity screen	\$ 8.27
Clinics & Labs Cholesterol Total	\$ 5.53
Clinics & Labs Assay of blood lipoprotein	\$ 12.13
Clinics & Labs Assay of lipoprotein	\$ 10.41
Clinics & Labs Assay of blood lipoprotein	\$ 14.80
Clinics & Labs Developmental screening, with interpretation and report, per standardized instrument form	\$ 11.99
Clinics & Labs Distortion product evoked otoacoustic emissions; limited evaluation	\$ 30.08
Clinics & Labs Administration of caregiver-focused health risk assessment instrument	\$ 3.74
Clinics & Labs Assay of triglycerides	\$ 7.32
Clinics & Labs Administration of patient-focused health risk assessment instrument	\$ 3.74
In House Lab Services	
Clinics & Labs Urinalysis (Dip Stick w/out Micro)	\$ 7.00
Clinics & Labs Wet Mount (Prep)	\$ 7.00
Clinics & Labs Pregnancy Test (urine)	\$ 9.00
Clinics & Labs Trust- RPR (screening)	\$ 8.00
Clinics & Labs Trust-RPR (semi-quantitative) titer	\$ 14.00
Clinics & Labs GC Culture	\$ 11.00
Clinics & Labs Gram Stain	\$ 8.00
Clinics & Labs Chlamydia NAATS	\$ 39.00
Clinics & Labs GC-Gen-Probe-NATT	\$ 39.00
Clinics & Labs SARS-COV-2 (COVID-19) Qualitative NAATS	\$ 125.00
Clinics & Labs Liver Panel	\$ 16.00
Clinics & Labs CMP Panel	\$ 16.00
Clinics & Labs Lipid Panel	\$ 18.00
Clinics & Labs Mycoplasma Genitalium (M. GEN.)	\$ 45.00
Clinics & Labs GC NAATS Test (test #183194)	\$ 45.00
Clinics & Labs CT/GC/TRICH NAATS Panel (Name change)	\$45.00/ \$45.00/ \$45.00
Clinics & Labs Trichomonas-Gen-Probe-NAAT	\$ 45.00
Clinics & Labs Rapid SARS COVID-2 Test	\$ 45.00
Clinics & Labs Rapid Alere Ag/Ab Test	\$ 30.00
Clinics & Labs Glucose: Fast/Rand (waived)	\$ 11.00
Clinics & Labs Hgb A1C	\$ 13.00
Clinics & Labs CBC W/O DIFFERENTIAL	\$ 10.00
Clinics & Labs Hematocrit	\$ 4.00
Clinics & Labs Hemoglobin	\$ 4.00
Clinics & Labs HIV (serum HIV-1 Qualitative)	\$ 65.00
Clinics & Labs Virus inoculation, tissue	\$ 20.71

PUBLIC HEALTH

Fee Schedule - Item	FY 2025/2026 Fees
Clinics & Labs Varicella-zoster antibody	\$16.38
Labcorp Labs (Send Outs)	
Clinics & Labs Cytopath, c/v, thin layer	\$ 37.00
Clinics & Labs Total Protein, Serum	\$ 6.00
Clinics & Labs Albumin, Serum	\$ 8.00
Clinics & Labs Amylase, Serum	\$ 10.00
Clinics & Labs Calcium, Serum	\$ 9.00
Clinics & Labs CREATININE, Serum	\$ 9.00
Clinics & Labs Creatine Kinase, CK, total, Serum	\$ 9.00
Clinics & Labs Aspartate aminotransferse, AST, Serum	\$ 9.00
Clinics & Labs Alanin Acmniotransferase, ALT, Serum	\$ 9.00
Clinics & Labs Alkaline Phosphatase, ALP, Serum	\$ 9.00
Clinics & Labs BUN, Serum	\$ 13.00
Clinics & Labs Uric Acid, Serum	\$ 8.00
Clinics & Labs Hepatic Panel, Serum	\$ 13.00
Clinics & Labs BMP (Basic Metabolic Panel- 8, Serum	\$ 13.00
Clinics & Labs CBC W/DIFF/PIT	\$ 12.00
Clinics & Labs Group B Beta Strep	\$ 9.00
Clinics & Labs Sensitivity Organism #2	\$ 11.00
Clinics & Labs HIV< 2years	\$ 327.60
Clinics & Labs Quantiferon	\$ 78.80
NC State Labs (Send outs)	
Clinics & Labs HEP C Antibody (test #140659)	\$ 19.00
Clinics & Labs Lead Test	\$ 16.00
Clinics & Labs Sickle Cell	\$ 16.00
Clinics & Labs HIV (confirmation)	\$ 12.00
Other	
Clinics & Labs Venipuncture	\$ 8.00
Clinics & Labs Capillary-Finger/Heel	\$ 10.00
Clinics & Labs RPR/STS -- Venipuncture	\$ 8.00
Clinics & Labs Injection administration-single	\$ 25.00
Clinics & Labs Injection Administration - each additional	\$ 20.00
Clinics & Labs Vaccine admin >18yrs with counseling	\$ 45.00
Clinics & Labs Administration of SARSCOV2 vaccine	\$ 65.00
Clinics & Labs Administration of Beyfortus pediatric	\$ 20.00
Clinics & Labs Immunization by intranasal or oral route-single	\$ 20.00
Clinics & Labs TB Skin test	\$ 25.00
Clinics & Labs I-693 form completion	\$ 35.00
Clinics & Labs Lab Handling/preparations/ and shipping	\$ 2.00
Tobacco Cessation	
Clinics & Labs Intermediate (3-10 Min.)	\$ 5.00
Clinics & Labs Intensive (>10 Min.)	\$ 10.00

ENVIRONMENTAL HEALTH

Fee Schedule - Item	FY 2025/2026 Fees
SSA Soil Site Application: any 3,4,5 or 6 BR house _____ lots@_____ /lot	\$ 232.00
SS1 480-1500 gpd (business or church)	\$ 489.00
SS2 1500-3000 gpd	\$ 739.00
SS3 >3000 gpd	\$ 2,604.00
REV Revisit	\$ 64.00
RED Redraw IP/CA	\$ 43.00
LLP LLP System	\$ 362.00
TPN T & J Panel New	\$ 349.00
CGN Conventional or Alter., Gravity, new	\$ 265.00
CGR Conv. or Alter., Grav., T&J Panel Rpr	\$ 232.00
PMP Any Pump installation (new only)	\$ 71.00
MHP Mobile Home Conn. In Existing Park	\$ 133.00
HDR Health Dept. Release	\$ 64.00
WCP Water Supply Well Const. NFHC Permit	\$ 398.00
DCP Drinking Water Well Const. Permit	\$ 489.00
WAB Well Abandonment	\$ 176.00
WAB Well Abandonment	\$ 176.00
WSB Water Sample, Bacteria	\$ 52.00
WSF Water Sample Fluoride	\$ 54.00
WSI Water Sample Inorganic	\$ 102.00
WSN Water Sample Nitrate/Nitrite	\$ 54.00
WSP Water Sample Pesticide	\$ 121.00
WSL Water Sample Petroleum	\$ 121.00
WSO Water Sample Organic (VOA)	\$ 121.00
WSU Water Sample Uranium (plus three metals)	\$ 103.00
WIB Water Sample Iron Reducing Bacteria	\$ 86.00
WSR Water Sample Sulfate Reducing Bacteria	\$ 96.00
WIN Water Supply Inorganic and Nitrate	\$ 108.00
SAF Seasonal Swimming Pool/Aquatic Center Annual Fee (Per Permit) If required application, data sheet, and fee is paid prior to the 2nd Friday of March	\$ 74.00
SAF Seasonal Swimming Pool/Aquatic Center Annual Fee (Per Permit)	\$ 148.00
SPR Swimming Pool/Aquatic Center Plan Review	\$ 269.00
SPRF Swimming Pool/Aquatic Center Revisit Fee	\$ 64.00
FSR Food Service Plan Review	\$ 250.00
FRP Foodservice Remodel, Plan Review	\$ 140.00
MFU Plan Review	\$ 170.00
Limited Food Service Permit Fee	\$ 75.00
PushCart Plan review	\$ 113.00
TAP Tattoo Artist Annual Permit Fee	\$ 140.00
*TEW Tattoo/Permanent Makeup Artist Educational Workshop Fee Up to 4 Students	\$ 140.00

ENVIRONMENTAL HEALTH

Fee Schedule - Item	FY 2025/2026 Fees
*TES Tattoo/Permanent Makeup Artist Educational Workshop Fee For Each Enrolled Artist beyond 4	\$ 36.00
SAP Seafood Mkt Annual Permit Fee	\$ -
TFE Temporary Food Establishment Fee	\$ 75.00
* A Tattoo/Permanent Makeup Artist Educational Workshop is a course of instruction for tattoo/permanent makeup artists which will last no longer than 5 days at one location and for which no fee is charged to apply a tattoo or permanent makeup to a patron, model or customer. The base fee shall be \$100 for the instructor and up to 4 students. The permit fee for each additional student and/or instructor beyond the first 4 artists will be \$26.00 each.	\$ 136.00
Lead Dust Sample (Each) 24 Hour Turn Around	\$ 10.95
Lead Soil Sample (Each) 24 Hour Turn Around	\$ 15.40
Lead Paint Chip Sample (Each) 24 Hour Turn Around	\$ 11.65
LWS Lead in Drinking Water (Each) 96 Hour Turn Around	\$ 36.00
LWS Lead in Drinking Water (Each) 48 Hour Turn Around	\$ 49.00
LWS Lead in Drinking Water (Each) 24 Hour Turn Around	\$ 83.00
Privatization Option Application Review	\$ 66.00
Comprehensive Environmental Lead Investigation, Not Including Laboratory Analysis, Per Dwelling	\$ 1,355.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

COMMUNITY PARKS

Fee Schedule - Item	FY 2025/2026 Fees	
Belews Lake Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Belews Lake Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
C.G. Hill Park - Gazebo Courtyard (Daily) Monday - Thursday	\$	85.00
C.G. Hill Park - Gazebo Courtyard (Daily) Friday - Sunday	\$	100.00
Horizons Park - Volleyball Court/Horseshoe Pits	included w/ shelter res.	
Horizons Park - Softball Field (Hourly)	\$	20.00
Horizons Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Horizons Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
Horizons Park - Disk Course Fees - Tournaments (less than 50 participants)	\$	150.00
Horizons Park - Disk Course Fees - Tournaments (51-150 participants)	\$	350.00
Horizons Park - Disk Course Fees - Two-Day Tournaments	\$	450.00
Horizons Park - Disk Course Fees - Leagues - Daily	\$	100.00
Joanie Moser Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Joanie Moser Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
Joanie Moser Park - Volleyball Court/Horseshoe Pits	included w/ shelter res.	
Joanie Moser Park - Softball Field (Hourly)	\$	20.00
Joanie Moser Park - Pickleball Courts (1-3 only) - (Hourly)	\$	5.00
Joanie Moser Park - Pickleball Courts (1-3 only) Lessons/Teams (Hourly)	\$	8.00
Joanie Moser Park - Pickleball Courts (1-3 only) Tournament (all 9 courts for 10 hours)	\$	450.00
Kernersville Lake Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Kernersville Lake Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
Kernersville Lake Park - Paddle Boats (30 Minutes)	\$	5.00
Kernersville Lake Park - Paddle Boats (1 hour)	\$	10.00
Kernersville Lake Park - Row Boats (3 Hours)	\$	5.00
Kernersville Lake Park - Row Boats (6 Hours)	\$	10.00
Kernersville Lake Park - Row Boats (All Day)	\$	15.00
Triad Park - Walks/5k's {750 or less}	\$	800.00
Triad Park - Walks/5k's {750 or less} + amphitheatre	\$	1,600.00
Triad Park - Walks/5k's {750 - 1,500} amphitheatre included	\$	2,000.00
Triad Park - Concerts {1,500 or less}	\$	2,000.00
Triad Park - Concerts {1,500 or more}	\$	4,000.00
Triad Park - Amphitheater	Call 336-703-2500	
Triad Park - Cross Country (Per Participant)	\$	3.00
Triad Park - Shelter #1 (Daily) Monday- Thursday	\$	135.00
Triad Park - Shelter #1 (Daily) Friday - Sunday	\$	180.00
Triad Park - Shelter #4 (Daily) Monday - Thursday	\$	105.00
Triad Park - Shelter #4 (Daily) Friday - Sunday	\$	120.00
Triad Park - Shelter #6 (Daily) Monday - Thursday	\$	135.00
Triad Park - Shelter #6 (Daily) Friday - Sunday	\$	180.00
Triad Park - Shelter #7 (Daily) Monday - Thursday	\$	135.00
Triad Park - Shelter #7 (Daily) Friday - Sunday	\$	180.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

COMMUNITY PARKS

Fee Schedule - Item	FY 2025/2026 Fees	
Triad Park - Soccer Field (Hourly, 2 hour minimum) No Free Weekend Play	\$	20.00
Triad Park - Softball Field (Hourly, 2-hour minimum)	\$	20.00
Triad Park - Vendor Area - Grassy Area near Shelter #1 & #7 (Daily)	\$	100.00
Triad Park - Volleyball Courts (#3, #4, #5, #6) - Hourly	\$	4.00
Triad Park - Volleyball Courts - Volleyball Court Complex (for tournament inquiries)	Call 336-703-2500	
Triad Park - Woodland Hall (12 hours time period; 10am-10pm) Monday - Thursday	\$	1,000.00
Triad Park - Woodland Hall (12 hours time period; 10am-10pm) Weekend	\$	1,600.00
Triad Park - Woodland Hall (9 hours time period, 8am-5pm) Weekday	\$	950.00
Triad Park - Woodland Hall (12 hours time period; 10am-10pm) Weekday 2-day package	\$	1,500.00
Triad Park - Woodland Hall (12 hours time period; 10am-10pm) Weekend 2-day package	\$	2,300.00
Triad Park - Woodland Hall (12 hours time period; 10am-10pm) Weekend 3-day package	\$	2,900.00
Triad Park - Gazebos		Free
Triad Park - Disk Course Fees - Tournaments (less than 50 participants)	\$	150.00
Triad Park - Disk Course Fees - Tournaments (51-150 participants)	\$	350.00
Triad Park - Disk Course Fees - Two-Day Tournaments	\$	450.00
Triad Park - Disk Course Fees - Leagues - Daily	\$	100.00
Union Cross Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Union Cross Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
Union Cross Park - Volleyball Court/Horseshoe Pits		included w/ shelter res.
Union Cross Park - Tennis Courts (Hourly)	\$	5.00
Union Cross Park - Tennis Courts (Hourly) Lessons or Teams	\$	8.00
Union Cross Park - Softball Field (Hourly)	\$	20.00
Union Cross Park - Softball Field (Hourly) w/ Lights and Bases	\$	25.00
Union Cross Park - Scoreboard (Daily/per Field)	\$	5.00
Union Cross Park - Concession Building (Hourly + Agreement)	\$	10.00
Walkertown Community Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Walkertown Community Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
Walkertown Community Park - Volleyball Court/Horseshoe Pits		included w/ shelter res.
Walkertown Community Park - Tennis Courts (Hourly)	\$	5.00
Walkertown Community Park - Tennis Courts (Hourly) Lessons or Teams	\$	8.00
Walkertown Community Park - Softball Field (Hourly)	\$	20.00
Walkertown Community Park - Soccer Field (Hourly)	\$	20.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

CLEVELAND AVENUE DENTAL CLINIC

Fee Schedule - Item	FY 2025/2026 Fees
Periodic oral evaluation - established patient	\$ 45.00
Periodic Exam	\$ 47.00
Limited Oral Eval	\$ 68.00
Comp Oral Eval >3	\$ 63.00
Comp Oral Eval	\$ 78.00
FMX	\$ 125.00
First PA	\$ 26.00
Additional PA	\$ 21.00
Occlusal Film	\$ 32.00
Single Bitewing	\$ 21.00
Bitewing - 2 films	\$ 32.00
Bitewing - 3 films	\$ 47.00
Bitewing - 4 films	\$ 57.00
Film/Panoramic	\$ 104.00
Prophy - Adult	\$ 68.00
Prohy - Child	\$ 52.00
Fluoride Topical - Adult	\$ 26.00
Fluoride Topical - Child	\$ 26.00
Sealant per Tooth	\$ 52.00
Caries Preventive Medicament Application Per-Tooth	\$ 30.00
Space Maint. Fixed Unilateral	\$ 332.00
Space Maint. Fixed Bilateral	\$ 466.00
Space Maint. Recement	\$ 57.00
Amalgam - 1 surface	\$ 114.00
Amalgam - 2 surface	\$ 145.00
Amalgam - 3 surface	\$ 166.00
Amalgam - 4 surface	\$ 187.00
Comp Anterior - 1 surface	\$ 114.00
Comp Anterior - 2 surface	\$ 145.00
Comp Anterior - 3 surface	\$ 171.00
Comp Anterior - 4 surface	\$ 213.00
Comp Posterior - 1 surface	\$ 140.00
Comp Posterior - 2 surface	\$ 207.00
Comp Posterior - 3 surface	\$ 254.00
Comp Posterior - 4 surface	\$ 301.00
PFM Crown	\$ 900.00
Band Stabilizer- Per Tooth	\$ 95.00
Gold Crown (Cast)	\$ 900.00
Recement Crown	\$ 78.00
SSC - Primary - under 21	\$ 259.00
SSC - Permanent - under 21	\$ 270.00
Sedative Filling	\$ 78.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

CLEVELAND AVENUE DENTAL CLINIC

Fee Schedule - Item	FY 2025/2026 Fees
Core Buildup with pin	\$ 176.00
Pin Retention per Tooth	\$ 47.00
Pulp Cap - direct	\$ 52.00
Pulpotomyridement, Primary and permanent al Deb teeth	\$ 140.00
Pulpal Therapy-Anterior	\$ 170.00
Pulpal Therapy-Posterior	\$ 249.00
RCT-Anterior	\$ 311.00
RTC-Bicuspid	\$ 539.00
RCT-Molar	\$ 642.00
Perio Scale & Root 4+ per quad	\$ 828.00
SPcearliion gScianl ep r&e sreonoctep olnf m1-o3dq tuo a dsevere inflammation	\$ 176.00
Full Mouth Debridement	\$ 114.00
Denture-Upper	\$ 90.00
Denture-Lower	\$ 120.00
Upper Resin Partial	\$ 1,015.00
Upper Resin Partial	\$ 751.00
Upper Metal Partial	\$ 751.00
Lower Metal Partial	\$ 1,044.00
Lower Metal Partial	\$ 1,044.00
Upper Flexible Valplast Partial	\$ 669.00
Lower Flexible Valplast Partial	\$ 669.00
Replace tooth (denture)	\$ 137.00
Repair resin partial, MAND	\$ 99.00
Repair resin partial, MAXILLARY	\$ 125.00
Repair Cast Framework	\$ 125.00
Repair/Replace broken clasp	\$ 192.00
Replace Broken Tooth	\$ 105.00
Add tooth to partial	\$ 105.00
Add clasp to partial	\$ 156.00
Upper Reline-Office	\$ 161.00
Lower Reline-Office	\$ 182.00
Upper Denture Reline-Lab	\$ 182.00
Lower Denture Reline-Lab	\$ 311.00
Upper Partial Reline-lab	\$ 311.00
Lower Partial Reline-Lab	\$ 285.00
Upper Flipper	\$ 285.00
Lower Flipper	\$ 414.00
Tissue Conditioning-Max	\$ 414.00
Tissue Conditioning-mand	\$ 104.00
Custom Fabricated Abutment, incl placement	\$ 104.00
Rem of Implant Body Not Req Bone Rem Nor Flap Elev	\$ 465.00
Repl Mtl To Close Open Implt Supp Pros Per Implt	\$ 110.00
	\$ 114.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

CLEVELAND AVENUE DENTAL CLINIC

Fee Schedule - Item	FY 2025/2026 Fees
Retainer for resin bonded FPD, Cast metal	\$ 450.00
Retainer for resin bonded FPD, Porcelain/Ceramic	\$ 450.00
Retainer for resin bonded FPD, Resin	\$ 200.00
Extraction coronal remnant	\$ 125.00
Extraction-simple	\$ 135.00
Extraction-Surgical	\$ 207.00
Extraction-Impacted	\$ 249.00
Just Right Toothpaste 1.1% NaF with 10% Xylitol	\$ 15.00
Allday Dry Mouth Gel	\$ 11.00
Allday 5000 Dry Mouth 1.1% NaF Dentifrice	\$ 23.00
Emergency Palliative Tx	\$ 78.00
Nitrous	\$ 78.00
Application of Desensitizing medicament	\$ 24.00
Occlusal Guard	\$ 373.00
Athletic Mouthguard	\$ 207.00
\$4 Medicaid co-pay Adults ≥ 21	\$ 4.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

TANGLEWOOD PARK

Fee Schedule - Item	FY 2025/2026 Fees	
Vehicle Entrance Fees - Per Vehicle/Trailer	\$	2.00
Vehicle Entrance Fees - Per Bus	\$	8.00
Vehicle Entrance Fees - Annual Vehicle Pass	\$	25.00
Vehicle Entrance Fees - Annual Bus Pass	\$	50.00
Facility Rentals - Campground Shelter (campers only, capacity for 50 people)	\$	75.00
Facility Rentals - Shelter #1 - Weekday	\$	200.00
Facility Rentals - Shelter #1 - Weekend	\$	250.00
Facility Rentals - Shelter #2 - Weekday	\$	200.00
Facility Rentals - Shelter #2 - Weekend	\$	250.00
Facility Rentals - Shelter #3 - Weekday	\$	200.00
Facility Rentals - Shelter #3 - Weekend	\$	250.00
Facility Rentals - Shelter #4 - Weekday	\$	225.00
Facility Rentals - Shelter #4 - Weekend	\$	300.00
Facility Rentals - Family Shelter	\$	150.00
Facility Rentals - Chapel - Weekday	\$	200.00
Facility Rentals - Chapel - Weekend	\$	275.00
Facility Rentals - Arbor	\$	450.00
Facility Rentals - Barn - Weekday (1 day)	\$	1,000.00
Facility Rentals - Barn - Weekday (multiple days)	\$	850.00
Facility Rentals - Barn - Weekend (2 days package only)	\$	2,400.00
Facility Rentals - Barn - Weekend (3 days package only)	\$	2,950.00
Facility Rentals - Walnut Hall - Weekday	\$	350.00
Facility Rentals - Walnut Hall - Weekend	\$	500.00
*Walks/5k's {250 or less, includes Shelter 2, Event Gate Fees, Asphalt Trail	\$	900.00
*Walks/5k's {250-700, includes concert shell, Shelter 2, Event Gate Fees, Asphalt Trail	\$	1,300.00
*Walks/5k's {701-2,000, includes concert shell, Shelter 2, Event Gate Fees, Asphalt Trail	\$	1,700.00
*Walks/5k's {2,000+, includes concert shell, Shelter 2, Event Gate Fees, Asphalt Trail	\$	4,150.00
Special Event - Festival of Lights - Entry Fee - Personal Car (CC/discounted if cash)	\$	23.00 / 20.00
Special Event - Festival of Lights - Entry Fee - Van (CC/discounted if cash)	\$	48.00 / 45.00
Special Event - Festival of Lights - Entry Fee - Bus (CC/discounted if cash)	\$	118.00 / 115.00
Special Event - FOL - Entry Fee (discount night) - Personal Car (CC/discounted if cash)	\$	13.00 / 10.00
Special Event - FOL - Entry Fee (discount night) - Van (CC/discounted if cash)	\$	28.00 / 25.00
Special Event - FOL - Entry Fee (discount night) - Bus (CC/discounted if cash)	\$	83.00 / 80.00
Special Event - FOL - Pre-Sale Options (100-250 tickets) - 10% discount - Weekday	\$	18.00
Special Event - FOL - Pre-Sale Options (100-250 tickets) - 10% discount - Weekend	\$	20.70
Special Event - FOL - Pre-Sale Options (251-500 tickets) - 15% discount - Weekday	\$	17.00
Special Event - FOL - Pre-Sale Options (251-500 tickets) - 15% discount - Weekend	\$	19.55
Special Event - FOL - Pre-Sale Options (501 & more tickets) - 20% discount - Weekday	\$	16.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

TANGLEWOOD PARK

Fee Schedule - Item	FY 2025/2026 Fees	
Special Event - FOL - Pre-Sale Options (501 & more tickets) - 20% discount - Weekdend	\$	18.40
RV Campground - Nightly Rate (6 maximum people per site/per night)	\$	42.00
RV Campground - Dumping Fee (Non-Campers)	\$	25.00
RV Campground - Shelter (campers only)	\$	75.00
Tennis - Hard Courts (Hourly)	\$	5.00
Tennis - Clay Courts (Hourly)	\$	10.00
Mallard Lake - Paddle Boats (Half-Hour)	\$	5.00
Mallard Lake - Fishing Pass (Daily)	\$	1.50
Mallard Lake - Fishing Pass (Daily)-Children under 12 with paying adult		Free
Mallard Lake - Fishing Pass (Annual)	\$	30.00
Multi-Purpose Open Field - per hour (2 hour minimum)	\$	15.00
Aquatic Center - Senior Citizens (55 +) - Daily Pass	\$	7.00
Aquatic Center - Children (3-5 yrs.) - Daily Pass	\$	7.00
Aquatic Center - Children (2 and under) - Daily Pass		Free
Aquatic Center - Campground & Manor House Guests	\$	6.00
Aquatic Center - Group Rate-Daily Pass	\$	6.00
Aquatic Center - All Others - Daily Pass	\$	8.00
Aquatic Center - Family Season Pass (Up to 5 family members & Gate Pass)	\$	500.00
Aquatic Center - Family Season Pass (Up to 2 family members & Gate Pass)	\$	250.00
Aquatic Center - Individual Season Pass	\$	150.00
Aquatic Center - Seniors (55+) - Season Pass	\$	125.00
Aquatic Center - Children (3-5 yrs.) - Season Pass	\$	125.00
Golf Green and Cart Fees - Championship Course - Per Player (weekday)	\$	58.00
Golf Green and Cart Fees - Championship Course - Per Player (weekend)	\$	68.00
Golf Cart Fees - Championship Course - Cart Fee (anytime)	\$	17.00
Golf Green Fees - Championship Course - Walking (weekday)	\$	41.00
Golf Green Fees - Championship Course - Walking (weekend)	\$	51.00
Golf Green and Cart Fees - Championship Course - Twilight Rates (After 4pm)	\$	39.00
Golf Green and Cart Fees - Championship Course - Seniors (55 +)	\$	39.00
Golf Green and Cart Fees - Championship Course - Juniors (17 & under)	\$	39.00
Golf Green Fees - Championship Course - Seniors Walking	\$	26.00
Golf Green Fees - Championship Course - Juniors (17 & under) Walking	\$	26.00
Golf Cart Fees - Championship Course - Cart Fee-Member (Weekday only)	\$	17.00
Golf Cart Fees - Championship Course - Cart Fee-Member -Junior/Senior (Weekday only)	\$	13.00
Golf Green and Cart Fees - Reynolds Course - Per Player (weekday)	\$	38.00
Golf Green and Cart Fees - Reynolds Course - Per Player (weekend)	\$	44.00
Golf Cart Fees - Reynolds Course - Cart Fee (weekday)	\$	9.00
Golf Cart Fees - Reynolds Course - Cart Fee (weekend)	\$	11.00
Golf Green Fees - Reynolds Course - Walking (weekday)	\$	29.00
Golf Green Fees - Reynolds Course - Walking (weekend)	\$	33.00
Golf Green and Cart Fees - Reynolds Course - Twilight Rates (After 4pm)	\$	29.00
Golf Green and Cart Fees - Reynolds Course - Seniors (55+, Weekday only)	\$	29.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

TANGLEWOOD PARK

Fee Schedule - Item	FY 2025/2026 Fees	
Golf Green Fees - Reynolds Course - Seniors (55+) Walking (Weekday only)	\$	18.00
Golf Green and Cart Fees - Reynolds Course - Juniors (17 & under, anytime)	\$	29.00
Golf Green Fees - Reynolds Course - Juniors (17 & under) Walking (anytime)	\$	18.00
Golf Cart Fees - Reynolds Course - Cart Fee-Member (Weekday only)	\$	17.00
Golf Cart Fees - Reynolds Course - Cart Fee-Member -Junior/Senior (Weekday only)	\$	13.00
Golf Green Fees - Par 3 - Regular (Weekday)	\$	11.00
Golf Green Fees - Par 3 - Regular (Weekend)	\$	12.00
Golf Green Fees - Par 3 (Mon - Fri only) - Senior	\$	8.00
Golf Green Fees - Par 3 (Mon - Fri only) - Children 12 & Under	\$	8.00
Golf - Annual Membership - Individual Senior - Both Courses (Monday-Friday)	\$	1,225.00
Golf - Annual Membership - Individual Senior - Reynolds (Monday-Friday)	\$	565.00
Golf - Annual Membership - Both Courses - Individual	\$	2,450.00
Golf - Annual Membership - Both Courses - Family (2)	\$	3,100.00
Golf - Annual Membership - Both Courses - Family (up to 4 members)	\$	3,500.00
Golf - Annual Membership - Both Courses - Senior (55+) - Weekday only	\$	1,625.00
Golf - Annual Membership - Reynolds Course - Senior (55+) - Weekday only	\$	825.00
Golf - Annual Membership - Both Courses - Senior (55+) - Family	\$	2,150.00
Golf - Annual Membership - Both Courses - Juniors (17 & under)	\$	2,150.00
Golf - Annual Membership - Reynolds Course - Juniors (17 & under)	\$	825.00

**A \$200 non-refundable deposit is required to hold event date. Final payment due 60 days before event date. Other Athletic events may be billed per-participant at a varying cost.*

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

SMITH REYNOLDS AIRPORT

Fee Schedule - Item	FY 2025/2026 Fees	
Fuel Flowage Fees		
Fuel Flowage Fee - Per Gallon	\$	0.10
Aircraft Landing Fees		
Aircraft Landing Fees - Commercial Landing Fee per 1,000 pounds	\$	1.35
Aircraft Landing Fees - Non-Commercial Landing Fee per 1,000 pounds	\$	1.35
Aircraft Landing Fees - Acting on behalf of the military under the jurisdictional control of the armed forces of the United States or the National Guard		Exempt
Tiedown Rates and Transient Aircraft Parking Apron		
General Aviation Ramp - All Classes of Aircraft (per space) Day	\$	10.00
General Aviation Ramp - All Classes of Aircraft (per space) Month	\$	50.00
Air Carrier Ramp - Class 1 (Per Day) - Wingspan less than 40 feet	\$	10.00
Air Carrier Ramp - Class 2 (Per Day) - Wingspan between 40 and 90 feet	\$	25.00
Air Carrier Ramp - Class 3 (Per Day) - Wingspan between 90 and 130 feet	\$	50.00
Air Carrier Ramp - Class 4 (Per Day) - Wingspan over 130 feet	\$	125.00
Blimp Storage and Operations (Per Day)	\$	150.00
Hangar Rates		
Airport Owned Small T-Hangars (Per Month)	\$	315.00
Airport Owned Large T-Hangars (Per Month)	\$	420.00
Corporate Hanger 2 (Per Month)	\$1.50 per square foot per month. To determine total monthly fee, multiply the aircrafts dimensions (Length x Wing Span) by the rate.	
Community Hangar (3820 N. Liberty Street)	\$0.50 per square foot per month. To determine total monthly fee, multiply the aircrafts dimensions (Length x Wing Span) by the rate.	
Corporate Hangar 2 Transient Day Rates	80% of fees collected from FBO	
Land Rents		
Non-Aviation Landside Rent	10% to 12% of FMV and/or appraised value of land per annum*	
Airside Unimproved (Raw Ground) - per SF/year	\$	0.35
Airside Improved - (Ramp) - per SF/year	\$	0.45
Office Rent		

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

SMITH REYNOLDS AIRPORT

Fee Schedule - Item	FY 2025/2026 Fees
Terminal Building	\$20/SF/Year

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

MAPFORSYTH

Fee Schedule - Item	FY 2025/2026 Fees	
Printed Maps - 8.5" x 11"	\$	0.25
Printed Maps - 11" x 17"	\$	0.25
Printed Maps - 18" x 24"	\$	5.00
Printed Maps - 24" x 36"	\$	10.00
Printed Maps - 34" x 44"	\$	15.00
Digital Maps - 8.5" x 11" (Web or Pdf)	\$	-
Digital Maps - 11" x 17" (Web or Pdf)	\$	-
Digital Maps - 18" x 24" (Web or Pdf)	\$	-
Digital Maps - 24" x 36" (Web or Pdf)	\$	-
Digital Maps - 34" x 44" (Web or Pdf)	\$	-
Reports - Buffer Reports (Per Page)	\$	1.00
Reports - Address Mailing Labels (Per Page)	\$	1.00
Reports - Community Analyst Report (Per Page)	\$	1.00
GIS Data - Raster (Already Created)		Free Download
GIS Data - Vector (Already Created)		Free Download
GIS Data - Raster Creation		GIO Figures the Rates
GIS Data - Vector Creation		GIO Figures the Rates
Special Projects		GIO Figures the Rates
Returned Check Fee	\$	25.00
Shipping & Handling		Actual Charges

FY 2025 - 2026 FEE SCHEDULE

GENERAL SERVICES

Fee Schedule - Item	FY 2025/2026 Fees	
Courthouse ID Badges - First Issue	\$	10.00
Courthouse ID Badges - Bi-Annual Renewal	\$	10.00
Courthouse ID Badges - Replacement	\$	10.00

FY 2025 - 2026 FEE SCHEDULE

TAX

Fee Schedule - Item	FY 2025/2026 Fees	
1/2 Map	\$	2.00
Full Map	\$	3.00
Property Cards	\$	0.50
Beverage License Application Fee - New Business - On-Premises Beer	\$	25.00
Beverage License Application Fee - New Business - Off-Premises Beer	\$	5.00
Beverage License Application Fee - New Business - On-Premises Wine	\$	25.00
Beverage License Application Fee - New Business - Off-Premises Beer	\$	25.00

FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

BOARD OF ELECTIONS

Fee Schedule - Item	FY 2025/2026 Fees	
Printed Maps (color or b/w) - 8.5" x 11"	\$	0.25
Printed Maps (color or b/w) - 11" x 17"	\$	0.25
Printed Maps (color or b/w) - 18" x 24"	\$	5.00
Printed Maps (color or b/w) - 24" x 36"	\$	10.00
Printed Maps (color or b/w) - 34" x 44"	\$	15.00
Digital Maps (Pdf) - all sizes	\$	-
Statistics & Data - Printed Lists (100 Pages +)	\$	25.00
CD - Media Format	\$25 +\$1.50 for Cost of CD	
Statistics & Data - CD (In-Person Pick Up)	\$	25.00
Statistics & Data - CD (Mailed)	\$	30.00
Statistics & Data - E-mail	\$	-
Statistics & Data - Copies (One-sided Sheet)*	\$	0.10

* First 10 pages are free; not for recurring visits

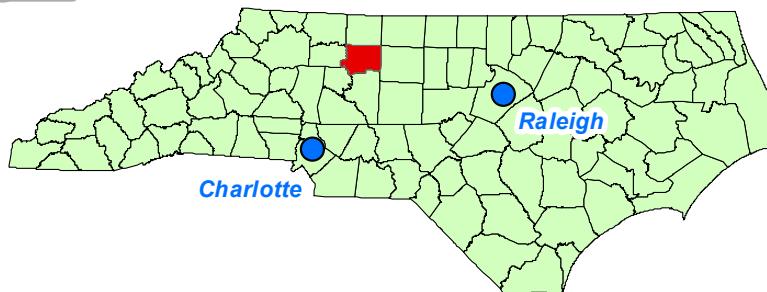
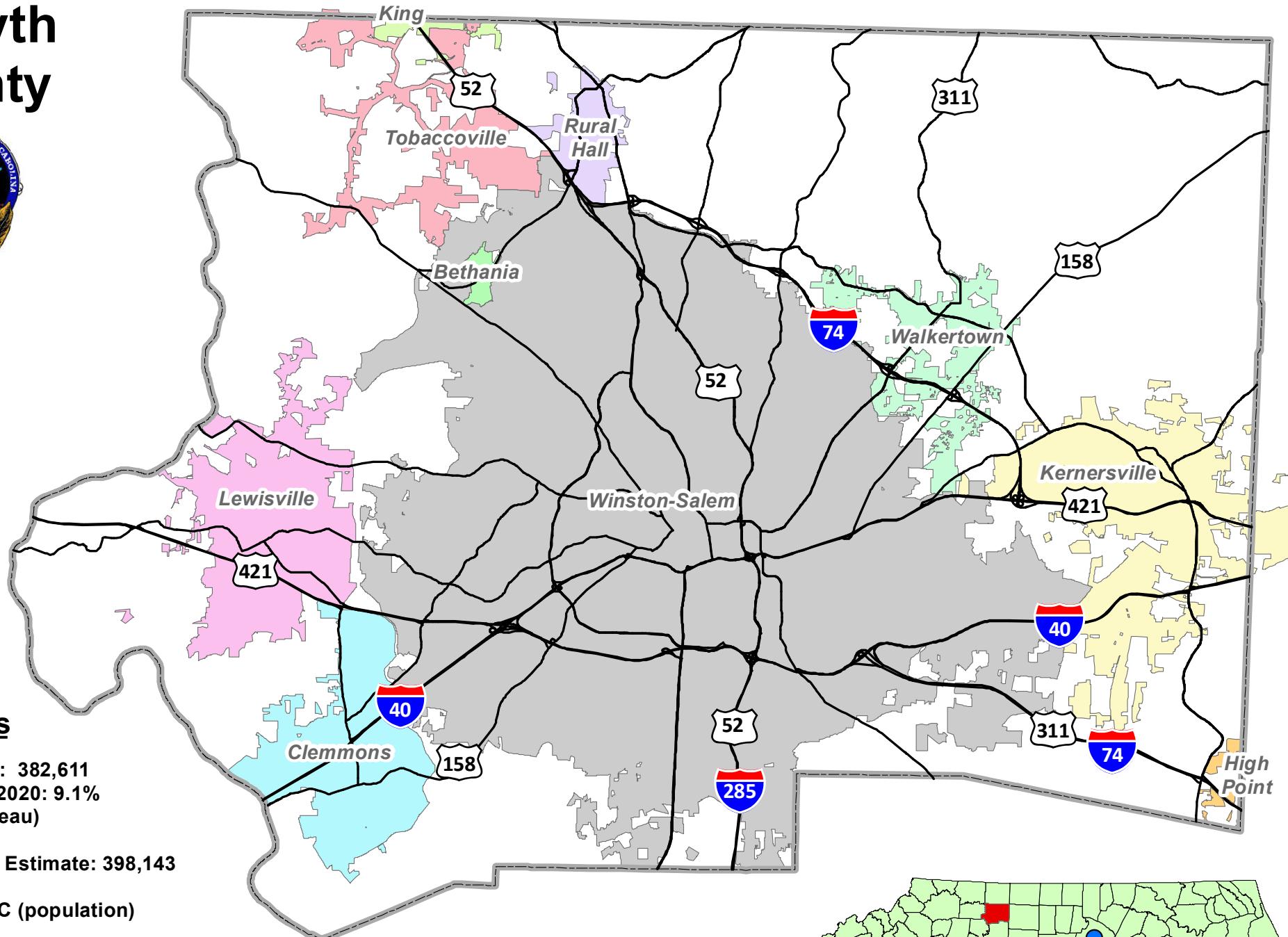
FEE SCHEDULE

Effective July 1, 2025 through June 30, 2026

REGISTER OF DEEDS

Fee Schedule - Item	FY 2025/2026 Fees	
Real Estate Instruments		
Deeds of Trust & Mortgages - First 35 Pages	\$	64.00
Deeds of Trust & Mortgages - Each Subsequent Page	\$	4.00
Standard Document - First 15 Pages	\$	26.00
Standard Document - Each Subsequent Page	\$	4.00
Plats - Per Sheet	\$	21.00
Non-Standard Document	\$	25.00
Satisfaction Instruments	\$	-
Multiple Instruments as One (Each)	\$10 + Recording Fee	
Certified Copy - First Page	\$	5.00
Certified Copy - Each Subsequent Page	\$	2.00
Uncertified Copy (Per Page)	\$	0.25
UCC Filings		
1-2 Pages in Writing	\$	38.00
3-10 Pages in Writing	\$	45.00
Each Subsequent Page over 10	\$	2.00
Written Response for Information	\$	38.00
Copy of Statement (Per Page)	\$	2.00
Vital Records		
Birth or Death Certificate (Certified Copy)	\$	10.00
Birth or Death Certificate (Uncertified Copy)	\$	0.50
Laminate Birth Certificate (Wallet Sized)	\$	11.00
Out-of-County Birth Certificate	\$	24.00
State Search Fee	\$	14.00
Delayed Birth Certificate	\$	20.00
Amendment	\$	35.00
Legitimation	\$	35.00
Marriage Licenses		
Marriage License	\$	60.00
Marriage License Copy (Certified)	\$	10.00
Marriage License Copy (Uncertified)	\$	0.50
Delayed Marriage License	\$	20.00
Marriage License Correction	\$	10.00
Other Services		
Notary Public	\$	10.00
Notarial Acts (Each - Signature)	\$	5.00
Comparing Copy for Certification	\$	5.00
Thank a Veteran Photo ID	\$	-
Recording Military Discharge	\$	-
Military Discharge Copy	\$	-

Forsyth County



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