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Discussion

<u>Pg.</u>	<u>Rec.</u>	<u>Department</u>	<u>Brief Description</u>	<u>Expenditure</u>	<u>Revenue</u>	<u>Net County</u>
		Youth Services	Phase-out Youth Detention Center			

Addition In Service Levels (*Not Addressed in Continuation Budget*)

<u>Pg.</u>	<u>Rec.</u>	<u>Department</u>	<u>Brief Description</u>	<u>Expenditure</u>	<u>Revenue</u>	<u>Net County</u>
		Animal Control	Add 2FT Animal Care Officers (Patrol)	193,909	0	193,909
			Add 1FT Animal Care Officer (Cruelty Invest.) (Patrol)	1,149,222	0	1,149,222
			Add 1FT Animal Shelter Attendant (Custody & Care)	27,021	0	27,021
			Spay Neuter Assistance Program	10,000	0	10,000
			Outsource Pet License Processing	151,796	6,815	144,981
		Sheriff	Add 3FT Court Security Deputies	153,604	0	153,604
			Add 4FT Sheriff Deputies (Community Policing Mini-COPS)	447,634	375,001	72,633
			Add 4FT Narcotic Investigators	407,701	0	407,701
			Add 12FT Detention Officers	618,414	0	618,414
			Add 20FT Deputies (Patrol Squads)	2,202,967	1,091,240	1,111,727
		Emergency Svcs.	Winston-Salem and Kernersville Stand-by Funds	82,800	0	82,800
			Primary Care Para-Medicine Project	595,916	0	595,916
		Court Services	County funding for Safe on Seven Program (GCC)	150,468	104,999	45,469
			County funding for Safe on Seven Program (OVW)	50,976	0	50,976
		Public Health	School Health Nurses (State recommended ratio)	1,347,870	0	1,347,870
		DSS	Add 1FT Human Resources Technician	41,350	20,675	20,675
			Add 1FT Administrative Assistant for Staff Develop Function	40,489	20,244	20,245
		Aging Services	Increase Senior Services, Inc.	57,300	0	57,300
			The Shepherd's Center	45,000	0	45,000
		Economic Devel.	Increase Support for WS Chamber of Commerce	62,936	0	62,936
			Increase Support for Piedmont Triad Film Commission	19,812	0	19,812
			WSBI & WS Chamber of Commerce Joint Global Initiative	128,000	0	128,000
			Increase Support for Winston-Salem Business Inc. (WSBI)	29,215	0	29,215
		Tax Admin.	Planimetrics	750,000	0	750,000
		Non-Departmental	Implement County General Employee 401k Contribution at 1%	584,835	0	584,835
			Total Increases	9,349,235	1,618,974	7,730,261

Alternate Service Levels

Each year during the budget process, the staff of the Office of Budget and Management develops the spending proposals and policy discussion format for County services by placing them in one of two categories: continuation or alternative service level.

The continuation category has been explained in detail in the main budget document, but essentially it is the aggregate cost to continue operations of County departments and agencies for the new budget year at approximately the same level of service. The continuation funding levels may be more or less than the prior year depending upon a variety of factors. Efficiency enhancements and staff turnover (especially of long-tenured staff) generally result in cost reductions while pay adjustments, fuel cost increases, and increased insurance costs are examples of drivers that increase the cost of operations from year to year. Both are considered examples of impacts on the continuation budget. Staff strives to develop a continuation budget that, if adopted, results in citizen's expectations of Forsyth County government services to be constant going into the new budget year.

Initiatives that fall into the Alternative Service Level category reflect changes to service levels that either improve the level of service provided to citizens or reduce (or eliminate) services. Examples that increase the level of service include increased hours of operation at parks or library facilities. Ceasing to provide a non-mandated service is an example of a service level reduction that fits into this category.

This binder includes two sections:

The first section includes the alternative service level proposals that reduce the level of service and the associated costs. The County Manager's recommendation for reductions in the proposed FY 2014-2015 budget is noted in the summary section.

The second section includes the alternative service level proposals that enhance services and that generally increase costs. Any recommendation for funding by the County Manager is noted in the summary section. Given the sustained slow growth in revenue, few enhancements are recommended.

Animal Control

Title of Request: 2 FT Animal Care Officers (Patrol)

Expenditure	\$ 193,909
Revenue	0
Net County Dollars	\$ 193,909

Description of Request:

In order to improve response time, allow for additional officer coverage on weekends, and additional assistance for the evening shift the Animal Control Director requests funds to hire 2 new full-time Animal Care Officers within the Patrol division.

The Animal Care Officer is a non-deputized officer. This position provides support work in all three divisions, responding to non-priority service calls and providing backup for animal control officers, providing daily and relief support in the Custody & Care division with cleaning, feeding, evaluation, and euthanasia of animals, and outreach and licensing enforcement for the administration division.

The Patrol division currently is made up of 8 deputized Animal Control Officers and 2 Animal Care Officers, who carry out a multitude of activities associated with animal welfare, education, and public safety. The officers provide 24/7 coverage of the entire County and municipalities. Citizen calls are designated into tiers (each with their own response time goals) and due to the nature of the coverage some calls have to be held over due to volume. The Animal Care Officer positions are needed because the persons can perform all related field and shelter work and also conduct support tasks for the deputized Animal Control Officers.

The National Animal Control Association recommends an Animal Care Officer to population ratio of 1:17,000. Forsyth County is currently maintaining a ratio of approximately 1 officer for every 35,495 citizens. The County's 2003 Humane Society of the United States Consultation Report, and the Animal Control Advisory Board's 2013 Five Year Strategic Plan identified this ratio as insufficient for effective service delivery.

Cost estimate includes salary/fringe, operating, and vehicle costs.

Animal Control

Title of Request: 1 FT Animal Control Officer (Cruelty Investigator) (Patrol)

Expenditure	\$ 114,922
Revenue	0
Net County Dollars	\$ 114,922

Description of Request:

In order to improve response and investigative support work in addressing reports of animal cruelty and neglect the Animal Control Director requests funds to hire 1 new full-time Animal Control Officer within the Patrol Division to perform the duties of an Animal Cruelty Investigator.

Approximately 1,550 reports of cruelty to animals will be received in FY 2015. Complaints in this area have increased 54% over the past decade. The Patrol division currently is made up of 8 deputized Animal Control Officers and 2 Animal Care Officers, who carry on a multitude of activities associated with animal welfare, education, and public safety. The officers provide 24/7 coverage to the entire county. With current staffing levels there are many calls that must wait several days before follow-up. This limits current staff's ability to perform cruelty investigations.

The addition of this position will address the delay in service response. The position will allow for a second field officer to be scheduled for the evening shift creating support and backup for service response and officer safety. This request provides a resource to specifically address concerns of activists in the area of animal welfare.

Cost estimate includes salary/fringe, operating, and vehicle costs.

Animal Control

Title of Request: FT Animal Shelter Attendant (Custody & Care)

Expenditure	\$ 27,021
Revenue	0
Net County Dollars	\$ 27,021

Description of Request:

To provide adequate staffing to meet minimum standards for animal care for all animals impounded on a daily basis and to maintain a safe working environment for all employees, the Animal Control Director requests funds to hire 1 new full-time Animal Shelter Attendant within the Custody and Care division.

This position insures that every animal is properly cared for in a safe and humane manner by performing daily cleaning and sanitation to reduce the spread of disease, maintaining the health of the shelter population, maintaining a clean and odor free facility, and maintaining an appropriate daily feeding schedule for each animal.

The Animal Control Shelter operates with 7 days per week staffing. Impacting shelter staff workloads are: facility size, public interest, and an increasing numbers of animals to be handled. The revised operational plan for the facility emphasizing technological solutions has not fully enabled the staff to meet NC Animal Welfare Act standards. Employees vacating Shelter Attendant positions have cited the lack of time for behavior and health evaluations of animals and a lack of time to assist the public and interact with other staff as reasons for leaving positions.

The National Animal Control Association and Humane Society of the United States provide the following formula for calculating basic shelter staffing needs. Forsyth County's current staffing levels provide an average of 5 employees in this classification per day. Based upon the following calculation, the recommended standard for FCAC Custody & Care division is 6.64 per day.

Indicator	Value	Formula	Value	Indicator
Incoming Animals per Year	8,727	÷ by 365 days =	29.909	Incoming Animals per Day
Incoming Animals per Day	29.909	x 5 Day Average Hold Period =	119.55	Animals in Shelter per Day
Animals in Shelter Per Day	119.55	x 10 Minutes per Animal =	1,195.5	Number of Minutes Needed
Minutes Needed	1,195.5	÷ 60 minutes =	19.925	Number of Hours Needed
Number of Hours Needed	19.25	÷ 3 hours =	6.64	Staff Needed per Day

Animal Control

Title of Request: Spay Neuter Assistance Program

Expenditure	\$ 10,000
Revenue	0
Net County Dollars	\$ 10,000

Description of Request:

In order to reduce pet overpopulation and decrease the costs for handling and disposing of unwanted and unclaimed animals, the Animal Control Director requests \$10,000 to support a Spay Neuter Assistance Program in Forsyth County.

In its 2013 Five Year Strategic Plan for Animal Control Services, the Animal Control Advisory Board identified the need for assistance to low income households as a key strategy to addressing the County's continued issues of excess pet population and the high cost of disposal. The department estimates the cost of handling and disposal of the unwanted/unclaimed animals at over \$1,400,000.00 of the department's annual budget.

To establish the feasibility of such a program, the department facilitated the Forsyth Spay Day Coalition in 2012. The Coalition is made up of local private and public organizations that have combined resources, to reduce pet overpopulation in Forsyth County by providing spay/neuter vouchers to very low-income residents of Forsyth County. In the last two years, \$46,000 dollars has been raised and applied to spay/neuter vouchers for low income households.

Coalition member organizations include: *AARF, Forgotten Felines of Forsyth, Forsyth Co. Animal Control, Forsyth Humane Society, Forsyth Veterinary Medical Association, 4 Paws Pet Foundation, Fur-Ever Friends of NC, Humane Solution Spay/Neuter Program, and Project Pearl.*

Animal Control

Title of Request: Outsource Pet License Processing

Expenditure	\$ 151,796
Revenue/Cost Avoidance	6,815
Net County Dollars	\$ 144,981

Description of Request:

To increase efficiency, the Animal Control Director requests \$151,796 to enter into a contract effective September 2014 to outsource the billing, delinquent notifications, data entry and cashiering functions of the animal licensing program. The 12 month cost of the contract would be \$202,395, based upon a per transaction cost. An enhancement to current services included in the contract is the ability for customers to conduct the licensing transaction by on-line credit card. The County MIS Department currently contracts with the proposed vendor for software and services that support all functions of the Animal Control Department.

Currently, it costs approximately \$147,755 for the revenue processing and data entry responsibilities associated with pet licensing. By contracting out the service, the Director would shift the duties of 1 Office Assistant to the Custody & Care Division as a Shelter Attendant, at a \$6,815 annual savings. Another employee would focus on improved customer service and community outreach, with no cost savings. Additional revenues may also be generated through increased payment rates.

Pet licensing is a proactive program with demonstrated data showing a significant reduction in the unaltered animals within the community. This proposal is intended to position the department to handle future increased licensing activity in a cost efficient manner, and increase revenue by freeing some care officers of shelter-related duties. The contract proposes the contractor retain revenues in lieu of direct payments by the County for services, effectively reducing revenues, while at the same time lowering program expense.

Sheriff

Title of Request: 3 FT Court Security Deputies

Expenditure	\$ 153,604
Revenue	0
Net County Dollars	\$ 153,604

Description of Request:

To ensure the safety and security of the Forsyth County Courts and in response to the creation of one additional District Court Judge position in Forsyth County, the Sheriff requests 3 additional Court Security Deputy positions be added to the Court Security division.

Effective July 1, 2014, the State of North Carolina established one additional District Court Judge position to Forsyth County. According to information provided in the justification for the positions, with the addition of another Judge, the Sheriff's Office asserts that the current court security staffing allocation is no longer sufficient to provide the necessary safety and security within the courtrooms. A minimum of three Court Bailiffs are needed for each courtroom while Court is in session to maintain safety and security. Court Bailiffs will be responsible for the protection of eleven District Court Judges, four Superior Court Judges, Jurors and other court staff.

The costs are for salary, fringe, and operating costs. These positions are not assigned vehicles.

Sheriff

Title of Request: 4 FT Sheriff Deputies (Community Policing Mini-COPS)

Expenditure	\$ 447,634
Revenue	375,001
Net County Dollars	\$ 72,633

Description of Request:

To increase staffing to a more acceptable level and to help promote public safety the Sheriff requests funds to hire 4 new full-time deputies within the Community Policing division.

The addition of these deputies will greatly help to address response time issues and will also decrease the amount of overtime necessary in order to have adequate staffing. Additionally, the increase should help to decrease the amount of calls where there is no officer available to respond. Finally, the increase in deputies would lead to a greater deputy presence on patrol, which can be a crime deterrent and thus help to decrease the crime rate within the County.

These positions will be part of a new mini-COPS program where the County will fund 50% of the personal service costs of the additional deputies for 2 years contingent on municipalities agreeing to fund the other 50%. These officers would be dedicated to the municipality providing the 50% of funding and would allow other patrol deputies to have a greater presence in the unincorporated areas of the County. The Town of Walkertown and the Village of Clemmons have both expressed interest in an additional deputy for FY 2015.

The Sheriff has agreed to use DEA forfeiture funds to pay the equipment needs of these officers, so that all dollars from municipalities and the County will go toward personal service costs.

Sheriff

Title of Request: 4 FT Narcotics Investigators

Expenditure	\$ 407,701
Revenue	0
Net County Dollars	\$ 407,701

Description of Request:

In order to reduce drug crimes, maintain the safety of the public, and operate independently to curtail drug use and sales in Forsyth County, the Sheriff requests the addition of 4 Narcotics Investigators.

The Forsyth County Sheriff's Office (FCSO) currently has 6 Investigators assigned to the Narcotics Unit. The FCSO states that its 6 Officers serve a population of 358,000; however, the City of Winston-Salem Police Department has a Narcotics Unit which could challenge the population estimate. For the comparison the FCSO Narcotic's Unit serves a population of 124,251 (357,483-233,232). Comparatively, New Hanover County has 23 Investigators serving a population of approximately 209,000 and Cumberland County has 19 Investigators serving a population of approximately 324,000.

Ninety-three percent of illegal narcotics information received by FCSO in calendar year 2013 was not investigated further due to a lack of staffing resources. FCSO is dependent upon the availability of other agency personnel to operate and large complex investigations are delayed or not initiated. Additionally, the risk of injury to personnel is very high and unit effectiveness slow.

By working with the Drug Enforcement Administration and other agencies, the addition of officers may increase revenue from drug forfeitures which decreases County costs by allowing the Sheriff to use seized forfeiture funds to purchase equipment, and provide additional training to the department. An estimated \$5,202,491 in outstanding drug tax revenue expired this past year due to being unable to pursue collection.

Robust narcotics enforcement reduces all other criminal activity.

Sheriff

Title of Request: 12 FT Detention Officers

Expenditure	\$ 618,414
Revenue	0
Net County Dollars	\$ 618,414

Description of Request:

To decrease the amount of overtime worked and the amount of employee turnover, the Sheriff requests the addition of 12 new full-time detention officers to be assigned to Security Teams, at the Detention Center.

The new positions are needed to provide a "Relief Factor" for the security teams and does not address the staffing level issues highlighted in a 2008 staffing study by Steve Allen. Present staffing allocations result in the four Security Teams having to "short-shift"; i.e. cover posts with too few people due to other staff being out on Annual Leave, Holiday Leave, Sick Leave, FMLA, Military Leave and Hospital Duty. In calendar year 2013, FMLA, Military Leave & Hospital Duty totaled 2,059 shifts or 2.82 staff members per shift being unavailable. As a result in calendar year 2013, the detention staff worked 19,024 hours of overtime at a cost of \$476,174.

Additionally, the increased volume of Gang members incarcerated in the LEDC, as well as other housing assignment considerations, requires staff to increase their vigilance and ensure the proper housing assignment of inmates.

Additional positions will reduce the inmate to staff ratio and help aid in retention of current staff. In calendar year 2013, over 30% of the allotted Detention Security Detention Officer positions had to be filled due to employee separations.

The costs are for salary, fringe, and operating costs. These positions are not assigned vehicles.

Sheriff

Title of Request: 20 FT Deputies (Patrol Squads)

Expenditure	\$ 2,202,967
Revenue	1,091,240
Net County Dollars	\$ 1,111,727

Description of Request:

To increase staffing and improve the deputy to resident ratio to 1:1,000, and to help promote public safety, the Sheriff requests funds to hire 20 new full-time deputies within the Patrol Squads division.

For the 2012 calendar year Forsyth County ranked second highest in Part 1 Crimes among the 9 largest NC Sheriff's Offices with 2,590. Forsyth County currently ranks lowest in patrol officers per 1,000 population at 0.79. There were 111,436 calls for service in 2013 and no deputy was available to respond 2,933 times.

The addition of these deputies will help address response time issues and decrease the amount of overtime necessary in order to have adequate staffing. Additionally, the increase should help to decrease the number of calls that no officer is available to respond. Finally, the increase in deputies would lead to greater deputy presence on patrol, which can be a crime deterrent and help decrease the crime rate within the County.

The cost estimate includes salary/fringe, operating, and vehicle/equipment costs. Offsetting revenue is from DEA funds.

Emergency Services - EMS Operations

Title of Request: Winston-Salem and Kernersville Stand-by Funds

Expenditure	\$82,800
Revenue	0
Net County Dollars	\$82,800

Description of Request:

In order to ensure active first responder service to emergency 9-1-1 calls dispatched by the Forsyth County 911 Center within the City limits of Winston-Salem, the proposal would provide First Responder stand-by funds to the City of Winston-Salem and the Town of Kernersville. The stand-by payment would be \$3,600 per station and is the same rate the County provides to Volunteer Fire Departments for providing First Responder services in the unincorporated areas. The City of Winston-Salem has 19 stations and the Town of Kernersville has four stations.

Over the past year, the City of Winston-Salem Fire Department has expressed some concern at the number of "non-emergency" calls they are being requested to respond to as a First Responder on medical calls within the city limits. While there can be a debate on the nature of these calls, it has been the practice of Forsyth County Emergency Services to only dispatch the City Fire Department on emergency calls based on the information supplied by whomever calls 911. Once responders arrive at the scene, the nature of the initial call could have improved or simply been miscommunicated.

In the City of Winston-Salem's FY 2014 Budget, a suggestion was made by their Citizens' Organizational Efficiency Review Committee to no longer respond to non-life threatening EMS and nursing home calls in order to save \$145,000.

Emergency Services - EMS Operations

Title of Request: Primary Care Para-Medicine Project

Expenditure	\$595,916
Revenue	?
Net County Dollars	\$595,916

Description of Request:

Emergency Services is requesting to establish a new program and create a new treatment team - the Primary Care Para-Medicine (PCPM) Project. This group, led by Dr. Roy Alson, two Physician Assistants, and five Advanced Practice Paramedics will go out into the field to a group of "Super Users" of EMS and the Emergency Department. These "Super Users" are defined as patients who have sought EMS service three or more times in a given month.

The purpose of the PCPM Team is to monitor the patient's overall health and compliance with prescribed treatment regimens. The goal is to reduce the amount of ambulance trips to the Emergency Department as well as the number of calls where patients refuse transport to the hospital after being treated by Forsyth County Emergency Services.

This request would require additional contractual services with the current Medical Director as well as contracts with some Physician Assistants at his direction and, per Emergency Services' request, five new Advanced Paramedic positions (a new position classification). In addition, the request includes a new part-time Data specialist.

In addition to staff, a new vehicle will be required, along with additional medical equipment and supplies.

The Revenue portion of this is left blank as a legislative change would have to be made to get the reimbursement for treatment of Medicare/Medicaid patients. Super users with private insurance could be billed and it's possible the County would get some reimbursement. However as this is a new program, it is unknown at this point how much revenue would be generated to offset the expenditures.

A breakdown of costs submitted by Emergency Services is listed below.

Personnel:	Project Hours	Hourly Wage	Cost
PCPP Director - Roy L. Alson, MD	300	\$150.00	\$45,000.00
PCPP Coordinator (Existing Staff Salary Supplement)	1,040	\$10.00	\$10,400.00
PCPP Data/IT Specialist - Part-time (To be hired)	1,040	\$18.00	\$18,720.00
PCPP Physicians Assistants (2)	1,500	\$75.00	\$112,500.00
PCPP Advanced Practice Paramedics (5)	10,400	\$23.00	\$239,200.00
			\$425,820.00
Vehicle:			
Initial Purchase+Operating Cost (30K miles per year @ .552/mi)			\$48,650.00
			\$48,560.00
Equipment/Supplies:			
ALS Equipment (Monitor/Defib, radio's, PC, etc)			\$45,000.00
Cell Phones for Telemedicine (3 @ \$70/mo)			\$2,520.00
Disposable medical supplies			\$12,000.00
			\$59,520.00
Contractual:			
Case Management Subcontracted Support- FC Dept of Social Services (6hrs/wk @ \$18/hr)			\$5,616.00
Care provided at Community Care clinic not reimbursed by other sources (7 visits/wk @ \$50/visit)			\$18,200.00
Care provided at Downtown Health Plaza not reimbursed by other sources (7 visits/wk @ \$50/visit)			\$18,200.00
			\$42,016.00
Training & Conference:			
Initial training and travel expenses			\$20,000.00
			\$20,000.00
Total Year One Cost			\$595,916.00

Court Services (Safe on Seven Grant Program)

Title of Request: County Funding for Safe on Seven Program (Governor's Crime Commission)

Expenditure	\$150,468
Revenue	104,999
Net County Dollars	\$ 45,469

Description of Request:

Safe on Seven has applied for a continuation grant to fund the program in FY 2015 and FY 2016. This would be the 8th and 9th years of GCC funding. Previous grants funded 3 positions within SOS, but due to a decrease in available funds, the current application only funds 2 positions. The SOS Program Coordinator (employee of Family Services) and a Legal Assistant (employee in the District Attorney's Office) are both funded with this grant. A Deputy Clerk of Court (employee of the Clerk's Office) funded under previous GCC grants was not funded with this grant.

The Safe on Seven program is requesting that the County provide County Funds to cover the expenses for the Deputy Clerk of Court position in FY15. The GCC grant application contains a non-supplanting clause and if the County funds this position, the program could not include the position in future GCC applications.

Additionally, the Safe on Seven program did not receive the full GCC grant funding for FY 2016. The cost of the 2 positions covered by the grant for FY 2016 is \$103,574.24 and the program was awarded \$53,815.94 for a deficit of \$49,758.30. If the program is unable to locate additional funding, it may seek this additional funding from the County in FY 2016. This cost would be in addition to the Clerk of Court position.

Court Services (Safe on Seven Grant Program)

Title of Request: County Funding for Safe on Seven Program (Federal OVW)

Expenditure	\$50,976
Revenue	0
Net County Dollars	\$ 50,976

Description of Request:

Safe on Seven has applied for a continuation grant from the Department of Justice – Office on Violence Against Women (OVW) to fund the program in FY 2015, FY 2016, and FY 2017. Previous grants funded 5 positions within SOS and a contract with Winston-Salem State University for data analysis at \$10,000. Due to a decrease in available funds, the current application only funds 3 positions and half of the WSSU contract. The additional positions will no longer be funded when the current OVW grant ends on September 30, 2014.

The funded positions are:

- Assistant District Attorney (employee in the District Attorney’s Office)
- Intake Screener (employee of Family Services)
- Bi-lingual Paralegal (employee of Legal Aid)

The non-funded positions are:

- Part-time Attorney (employee of Legal Aid) - \$16,256 (9 months)
- Victim Advocate (employee of Family Services) - \$29,720 (9 months)

The Safe on Seven Program is requesting that the County provide funds to cover the expenses for the non-funded positions and half of the WSSU contract after the current OVW grant ends. Both of the non-funded positions are with non-profit entities. The OVW grant application contains a non-supplanting clause and if the County funds these positions, the program could not include them in future OVW applications.

Since the grant ends on September 30, 2014, the County would only fund 9 months of costs in FY 2015. The current cost to fund both positions and half the contract for a full year are \$65,936.

The Safe on Seven Program will not know if it has received the new OVW grant until September 2014. If it does not receive the grant, the program may ask for additional funds from the County to fund the 3 positions included in the new grant application. This cost would be in addition to the two positions and half the contract asked for in this request.

Public Health

Title of Request: School Health Nurses (to move to State recommended ratio)

Expenditure	\$1,347,870
Revenue	0
Net County Dollars	\$1,347,870

Description of Request:

The State of North Carolina recommends a nurse/student ratio of 1 nurse to every 750 students. The current WSFCS total enrollment is 53,776 and the ratio for the nurse/student population for Public Health nurses is 1 to 2,909 students.

If special funding initiatives and special populations (i.e. Child Family Support Team (CFST) nurses [7] – employed by WSFCS system; School Health Alliance nurse [1] – funded by Wake Forest Baptist Health; and the Exceptional Children’s Program PH nurses [4] – funded by WSFCS) are included, the overall ratio for school health services is 1 nurse/1,854 students, provided by 29 nurses among 3 agencies.

The number of students in WSFCS not served by nurses listed above is 48,004 students.

Current staffing: 16.5 FCDPH Nurse FTE’s/48,004 students = 1 nurse/2,909 students
Each nurse serves 4-5 schools (currently there are 3 vacancies)

Based on this calculation, 47.5 additional nurse positions are needed to meet the State recommendations of 1 nurse/750 students for a total of 64 nurse positions.

To move the ratio ½ way to the standard of 1:750, an additional 23 positions would be needed in FY 2015 which would bring the ratio to 1 nurse per 1,215 students.

An additional 24.5 FT employees would have to be added at some point to get to the State recommended ratio of 1:750.

Public Health should seek external funding to help match any County funding to get to the State recommended standard of 1 Nurse per 750 students.

Social Services

Title of Request: Request for 1 Human Resources Technician

Expenditure	\$41,350
Revenue	20,675
Net County Dollars	\$20,675

Description of Request:

To assist with human resources workloads and enhancing the Human Resources function, DSS requests County funds totaling \$20,675 to fund a Human Resources Technician position.

DSS has over 470 positions allocated to it. Many of these positions require a significant level of vetting to ensure qualified and eligible citizens are hired. Due to the nature of cases worked, positions such as Child Protective Services Social Workers require extra screening to ensure eligible individuals are hired. Currently there is 1FT Sr. HR Consultant and 1FT HR Technician with the Department of Social Services.

DSS experiences a fair amount of turnover in the Social Worker and Child Support functions requiring a significant investment in hiring and training. The additional technician would be responsible for setting up interviews and other day to day paperwork so that the Sr. HR Consultant can focus on ensuring successful hiring.

The County dollar funding request is ½ of the total cost for the position due to federal and state reimbursement for administrative expenditures.

Social Services

Title of Request: Request for 1 Administrative Assistant Position for Staff Development Function

Expenditure	\$40,489
Revenue	20,244
Net County Dollars	\$20,245

Description of Request:

To assist with administrative duties within the Staff Development function, DSS requests the addition of 1FT Administrative Assistant.

DSS has a fairly robust Staff Development function which includes 1 Staff Development Manager, 1 Staff Developer, and 3 Staff Development Specialists. The addition of an administrative position would provide support to the staff developers as well as help to track and report data generated by the Staff Development function.

The County dollar funding request is ½ of the total cost for the position due to federal and state reimbursement for administrative expenditures.

Aging Services

Title of Request: Senior Services, Inc.

Expenditure	\$57,300
Revenue	0
Net County Dollars	\$57,300

Description of Request:

To better serve its customers, Senior Services has requested a \$150,000 appropriation from Forsyth County for FY 2015. The portion of this request that exceeds current year funding is designated as an alternate service request. The Continuation Recommended budget includes the current year appropriation of \$92,700.

Senior Services, Inc. is a private, nonprofit organization that provides critical assistance to predominantly low-income, frail elderly residents of Forsyth County.

In 2013, Senior Services:

- Served 246,476 meals to 1,643 recipients through its Meals-On-Wheels program;
- Provided 29,902 hours of care to 159 seniors through Home Care;
- Provided 18,281 days of service to 254 participants at the Williams Adult Day Center;
- Served 226 people through Living at Home; and
- Served 14,525 meals to 180 participants at Senior Lunch.

Senior Services' activities in the community provide an important safety net for elderly residents and help to keep people out of costly nursing home care. The alternate service level request represents roughly 1% of Senior Services' operating budget.

Aging Services

Title of Request: The Shepherd's Center

Expenditure	\$45,000
Revenue	0
Net County Dollars	\$45,000

Description of Request:

To continue to provide and support the growing number of older adults in Forsyth County, the Shepherd's Center requests a County appropriation of \$45,000 for FY 2015. The requested amount matches the State funding which provides \$37,500 for Senior Center Operations Funding through the Home & Community Care Block Grant and \$7,500 for State General Purpose Funding.

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

Current State funding accounts for less than 10% of the total operating budget and currently no local funding is allocated to provide services to over 3,500 older adults.

In 2013, the Center:

- Served over 1,600 individuals and families through the services of the Faith In Action Care Program providing support to older adults wishing to remain independent in their own homes. This included responding to over 2,235 requests for assistance getting to medical appointments and grocery shopping;
- Assisted with over 435 minor home repair requests, allowing older adults to maintain their dignity and independence;
- Provided weekly home visitation and respite care for over 100 individuals and families, offering companionship and comfort to older adults who are no longer able to leave their homes;
- Offer health and wellness activities through their Senior Center programs to over 1,200 individuals; and
- Coordinate a congregational nursing and health ministry as a collaborative effort with 35 congregations throughout Forsyth County serving over 10,000 individuals.

In the absence of County support, some of the Senior Center programming may have to be reduced or eliminated since HCCBG and State general purpose funding continues to be reduced.

Economic Development

Title of Request: Increase Support for Winston-Salem Chamber of Commerce

Expenditure	\$62,936
Revenue	0
Net County Dollars	\$ 62,936

Description of Request:

The Winston-Salem Chamber of Commerce is requesting an additional \$62,936 over the current fiscal year funding for a total request of \$125,000.

The increase is to assist with maintaining their existing business, advocacy, technology development, small business, education, workforce development, research, and communication activities. Since 2005, the Chamber has reported directly assisting with the creation of 2,500+ jobs, and the retention of an additional 11,000 jobs.

The Continuation Recommended budget is at the current year original of \$62,064.

Economic Development

Title of Request: Increase Support for Piedmont Triad Film Commission

Expenditure	\$19,812
Revenue	0
Net County Dollars	\$ 19,812

Description of Request:

The Piedmont Triad Film Commission requests an additional \$19,812 for a total request of \$40,000.

The requested funds are closer to the \$50,000 Guilford County has contributed over the last ten years. The Film Commission has delivered close to \$25 million in productions on a total budget of less than \$136,000 (a return on investment of 200-1).

Productions recruit and hire local crews and patronize local businesses, giving Forsyth County an immediate economic boost.

The Continuation Recommended budget is at the current year original amount of \$20,188.

Economic Development

Title of Request: WSBI & WS Chamber of Commerce Joint Global Initiative

Expenditure	\$128,000
Revenue	0
Net County Dollars	\$128,000

Description of Request:

The Winston-Salem Chamber of Commerce and Winston-Salem Business Inc. (WSBI) are committed to maximizing the area's connections to global growth opportunities in line with a renewed emphasis being pursued by the State of North Carolina Department of Commerce. The agencies are requesting \$128,000 in funding for a joint effort to grow Forsyth County businesses globally and to recruit global businesses.

Working cooperatively the Chamber and WSBI propose a three year program that will:

- Enhance the growth of local companies through exports (both products and services)
- Assist entrepreneurs in starting global businesses headquartered in Winston-Salem/Forsyth County
- Identify target international companies for recruitment
- Recruit international companies with existing ties to local businesses to open facilities in the County.

To accomplish these goals, over the next three years WSBI and the Winston-Salem and Chamber of Commerce will work closely to:

- Create a comprehensive database of local companies with international connections
- Create a database of local experts who can provide advice and guidance of target countries
- Assess international and trade shows where potential businesses can be approached about doing business with local companies
- Identify local University international assets
- Develop a target company data base of international companies with Forsyth County ties to be recruited.

The funding request is split between the two organizations. In year one, WSBI requests \$32,000 and the Winston-Salem Chamber of Commerce requests \$96,000.

Economic Development

Title of Request: Increase Support for Winston-Salem Business Inc. (WSBI)

Expenditure	\$29,215
Revenue	0
Net County Dollars	\$ 29,215

Description of Request:

Winston-Salem Business Inc. (WSBI) requests an additional \$29,215 for a total request of \$100,000. This request is to provide necessary operational funding and to continue the business and industry recruitment and target marketing programs. Since 1987, WSBI has assisted 141 companies with their expansion or location in Forsyth County. These companies have created over 16,000 new jobs and over \$1.6 billion in new investment.

The Continuation Recommended budget is at the current year amended amount of \$70,785.

Tax Administration

Title of Request: Planimetrics

Expenditure	\$ 750,000
Revenue	0
Net County Dollars	\$ 750,000

Description of Request:

The Tax Administration Department requests up to \$750,000 for a Planimetric study of Forsyth County. Planimetric elements are represented on two-dimensional maps as they are seen from the air, or in aerial photography, and often include features such as roads, building footprints, sidewalks, trails, rivers, lakes, etc. These features are often digitized from orthorectified aerial photography into data layers that can be used in analysis and cartographic outputs.

Historically the County would purchase the planimetrics during aerial photography projects. However in 2010, the State E911 Board decided to take on the task of providing aerial photography to all of the counties at no cost. Within this project, things like LiDAR, Planimetrics and Contours were cut out of the process and left up to the individual counties to purchase. The current planimetrics being used are from the 2005 update of an original project completed in 1997.

Multiple departments and organizations use planimetrics for mapping and analysis.

The actual cost of this project is anticipated to be less than \$750,000 but because of a wide range of cost estimates, the \$750,000 figure is included in the Alternate Service Level request as a worst case scenario.

Non-Departmental

Title of Request: Implement County General Employee 401k Contribution at 1.0%

Expenditure	\$ 584,835
Revenue	0
Net County Dollars	\$584,835

Description of Request:

Forsyth County strives to be as competitive as possible in recruiting and retaining the best and brightest staff possible. To that end, continuous improvement efforts to compete with both our public and private sectors, enhancements and/or changes to employee-related benefits are sometimes necessary. One method is to implement an Employer 401k contribution. To improve recruitment and retention efforts, this Alternate Service Level request extends a 1.0% Employer contribution to all General Employees' NC401k plan. Currently all sworn Law Enforcement officers in the Sheriff and Animal Control departments receive statutorily required 5% employer 401k contributions in addition to a statutorily-required employer paid separation allowance contribution.

As of January 2013, 54 out of the 100 North Carolina counties provide some type of 401k contribution to the General Class of employee. The percentage and amount varies. Employer 401k contributions are considered a more effective recruitment and retention tool than longevity payments.

In Forsyth County, not including law enforcement positions, 614 full time employees have tenure of less than 6 years of service and 796 employees have 7 years or greater years of service.

There are numerous benefits of providing a 401k contribution versus a longevity payment however; both programs could be a part of a more enhanced employee benefit plan. Some of the pros/cons of 401k and longevity are as follows:

Pros/Cons	401k Contribution	Longevity Program
Employee "bonus"		X
County and Employee Taxed		X
Recruitment/Retention Tool	X	
All Employees Benefit	X	
Transferable	X	
Assist Employee's Retirement Portfolio	X	
Employees can contribute pre-tax dollars	X	
Accrues Interest/Return on Investment	X	

Youth Services

Title of Reduction: Phase-out County Youth Detention Center

Projected County \$ Cost	\$633,050-568,654
Actual 4 Yr. Avg. Cost	794,381
Net County Dollars	(\$158,431-222,827)

Description of Request:

In recent fiscal years management staff has conducted multiple studies on the costs associated with a County-operated Youth Detention facility. All of the reports indicated the possibility of saving some County dollars by closing the facility and sending Forsyth County juveniles to State and/or other County operated facilities.

If the facility is closed, the County would be responsible for the transportation of Forsyth County juveniles to and from detention facilities located throughout the State in addition to paying a current rate of \$122 per day per child to the County or the State housing the juvenile(s).

The amount saved, if any, would be dependent on not only the number of Forsyth County juveniles, but the number of days these juveniles spend in detention as well as the location of placement, which is determined at the State level, not the County level.

Possible scenarios for cost savings are outlined in the 2014 Youth Service Study but range from an estimated low of \$158,000 to a high of \$222,000. For more information on possible scenarios please refer to the 2014 Youth Services Study.

If the County chooses to close the Youth Detention Center, the County will have to work closely with the North Carolina Department of Public Safety, Division of Juvenile Justice, to divert all juveniles held at the County facility to other State and/or County-operated facilities.

Youth Detention staff would be phased out in line with the diversion of Juveniles. The County would additionally need to plan for the transportation of Forsyth County juveniles to other facilities around the State and would have to have a temporary holding facility for these juveniles separate from adult populations until an appropriate State and/or County facility is found. In addition, contracts for medical and food services would have to be phased out and 60 day notices to vendors would have to be provided. If staff could not find employment within the County, the County would be hit with unemployment costs.

Due to these requirements and considerations, it is likely there will be minimal, if any, cost savings for FY 2015.

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
Old Environmental Affairs Building located at Spruce Street/6th St.
Hall of Justice (Courts)
Law Enforcement Detention Center
Main Library (5th St.)
Forsyth County Government Center
Sheriff's Administration Building
Forsyth County Public Safety Center, Church St.

East

Carver School Road Branch Library
Kernersville Lake Park (Valley School Road-owned by Kernersville; land leased to County at no cost;
County paid all development costs)
Walkertown Branch Library
Walkertown Community Park

Highland Avenue, Russell Avenue, MLK Drive Area

East Winston Branch Library
Emergency Medical Services Building (5th Street)
Behavioral Health Plaza Buildings (owned by the County)
Public Health Building
Social Services Building - Highland
Dental Clinic, 501 N. Cleveland Ave. (Lease)

Liberty Street/Fairchild Drive - Aviation Drive

Fire Services
Public Safety Storage (old Fleet Maintenance Building)
Richard V. Linville General Services Complex
(houses Grounds, Maintenance, Automotive Services, and Custodial Services)
N.C. Cooperative Extension Service
Smith-Reynolds Airport (Owned by the County, operated by Airport Commission)

County Owned/Leased Facilities (Contd.)

Northern Forsyth County

Horizons Park (Memorial Industrial School Road Between NC 8 and Red Bank Road)
Rural Hall Branch Library (University Parkway, Rural Hall)
SciWorks (Owned by the County, leased to Nature Science Center, Inc., Hanes Mill Road)
Springwood Care Home (Formerly Knollwood Hall - owned by the County, leased to Liberty Health Systems)
Sturmer Park
Youth Detention Center (Sturmer Drive off Shattalon Drive @ University Parkway)
Willie "M" Home (Sturmer Park Circle)
Animal Shelter (Sturmer Park Circle)

Southeast

ARCA - Union Cross Road
Union Cross Park (Union Cross Road, just off New US 311)
EMS Satellite Station (Former Triangle Volunteer Fire Department Kernersville Rd.)

Southside

Southside Branch Library (Buchanan St. near Brewer Road - close to Parkland High School)

West

C.G. Hill Park (Balsom Road near Transou Road)
Clemmons Branch Library (US 158 adjacent to old Clemmons School Building)
Tanglewood Park
Joanie Moser Park
Lewisville Branch Library
Old 421 River Park (Yadkin Road @ Yadkin River)
Old Richmond Courthouse Site (Undeveloped - Payne Road off Donnaha Road)
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)
"Old" Reynolda Manor Branch Library/Adult Outreach
Williams Road Park Site
EMS Satellite Station, Clemmons (Amp Drive)

Principal Taxpayers - Forsyth County, North Carolina

Fiscal Year Ended
June 30, 2013

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2013 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$821,499,450	2.39%
Lowe's Home Center	Retail	412,759,440	1.20%
Duke Energy Corporation	Electric Utility	306,888,130	0.89%
Wells Fargo Bank NA	Banking	223,180,010	0.65%
JG Winston-Salem	Real Estate Management	187,556,700	0.55%
Wake Forest University	Education/Healthcare	161,346,010	0.47%
Branch Banking & Trust Co.	Banking	123,897,840	0.36%
Wal-Mart Real Estate Bus Trust	Retail	122,015,620	0.36%
Piedmont Natural Gas Co.	Natural Gas Utility	98,757,000	0.29%
AT&T	Communications Utility	91,416,220	0.27%
		<u>\$2,549,316,420</u>	<u>7.43%</u>

Note: Hanesbrands Inc includes property previously reported under Sara Lee Corporation.

JG Winston-Salem includes property previously reported under Winston-Salem Joint Ventures.

Wells Fargo Bank NA includes property previously reported under Wachovia NA.

AT&T includes property previously reported under Bell South Corporation.

Principal Employers - Forsyth County, North Carolina

Fiscal Year Ended 2013

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center	12,837	7.7%
Forsyth Medical Center and Affiliates (Novant)	8,145	4.9%
Winston-Salem/Forsyth County School System	6,692	4.0%
Reynolds American ^b	3,000	1.8%
Wells Fargo Bank ^c	2,800	1.7%
City of Winston-Salem	2,660	1.6%
Hanesbrands, Inc. ^a	2,500	1.5%
BB&T Corporation	2,200	1.3%
Forsyth County	2,029	1.2%
Wake Forest University	1,680	1.0%
Total	<u>44,543</u>	<u>26.9%</u>

*Estimates as of November, 2012

^a formerly Sara Lee Personal Products

^b formerly R.J. Reynolds Tobacco Company

^c formerly Wachovia Corporation

Sources: # of employees provided by the Greater Winston-Salem Chamber of Commerce, as reported by individual companies and institutions. County civilian labor force information used to calculate % of total employment provided by the North Carolina Employment Security Commission.

Ratios of Outstanding Debt By Type - Forsyth County, North Carolina

<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>
2003	206,615,000	0.84%	658.42
2004	283,451,964	1.14%	896.08
2005	265,935,523	1.05%	833.08
2006	280,238,522	0.98%	863.94
2007	337,445,883	1.14%	1,019.67
2008	318,136,642	1.04%	943.58
2009	428,904,785	1.37%	1,250.54
2010	407,697,994	1.20%	1,173.80
2011	552,547,783	1.63%	1,572.52
2012	517,690,727	1.53%	1,458.79
2013	506,841,054	1.47%	1,416.68

Direct & Overlapping Governmental Activities Debt-Forsyth County, N.C.

As of June 30, 2013

	<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%	198,450,559		198,450,559
Town of Kernersville	100.00%	12,228,744		12,228,744
<u>Other Debt</u>				
City of Winston-Salem	100.00%	558,179,627		558,179,627
Town of Kernersville	100.00%	0		0
Subtotal-Overlapping Debt				768,858,930
County Direct Debt				590,639,409
Total Direct & Overlapping Debt				<u>\$1,359,498,339</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.

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

SCHEDULE B

LICENSE YEAR JULY 1 - JUNE 30
1/2 YEAR BEGINS FEBRUARY 2ND
TRANSFERABLE WHEN LOCATION IS CHANGING
TRANSFER OF BUSINESS NAME IF OWNERSHIP DOES NOT CHANGE

Automobile Equipment Wholesale Dealer	G.S.105.89 & 160A-211 & 153A-152	\$37.50
Motor Vehicle Dealer (Buying/selling motor vehicles, trailers, batteries, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$25.00
Auto Service/Accessories (Service stations, garages, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$12.50
Motorcycle Dealers	G.S.108.89 & 1690A-211 & 1 53A-152	\$12.50
Circuses and Animal Shows (Per Day)	G.S.105-37.1	\$25.00
Elevators, Sprinkler Systems (Installation) (Every firm or corporation with offices in county or city)	G.S.105.89 & 160A-211 & 153A-152	\$100.00
Employment and Emigrant Agents	G.S.105-89.1 & 160A-211 & 153A-152	\$100.00
Fortune Tellers (Practicing palmistry, clairvoyance, telling fortunes, or other similar crafts)	G.S. 105-58 & G.S. 153A-152	\$1,000.00
Loan Agencies (Annual license tax)	G.S. 105-88	\$100.00
Check Cashing	G.S.105.88	\$100.00
Music Machines (Per machine)	G.S.105.65 & 160A-211 & 153A-152	\$5.00
Pawnbrokers	G.S.105.88	\$100.00
Itinerant Merchants	G.S.105.33 & 160A-211 & 153A-152	\$100.00
Peddlers	G.S.105.33 & 160A-211 & 153A-152	
Peddlers on foot (per year)		\$10.00
Peddler with motor vehicle (per year)		\$25.00
Peddler of fruit, vegetables & farm products grown on own farm		Exempt

Privilege Licenses - Forsyth County, North Carolina (Contd.)

Specialty Market Operators (Applies to operator of property)	G.S.105-53 & 160A-211 & 153A-152	\$200.00
Dealer of Fire Arms & Other Weapons Dealer of fire arms	G.S.105-80 & 160A-211 & 153A-152	\$50.00
Dealer in bowie knives, dirks, daggers, leaded canes, iron or metallic knuckler or articles of like kind		\$200.00
Electronic Video Games (per machine)	G.S.105-66.1 & 160A-211 & 153A-152	\$5.00

GENERAL BUSINESS LICENSES

Pool Tables (per business) (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$25.00
Bowling Alleys (per lane) (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$10.00
Pinball Machines & Similar Amusements	G.S.105-102.5 & 160A-211 & 153A-152	\$5.00

Assessed Value Of All Taxable Property - Forsyth County, North Carolina

FY Ended June 30,	(1) Tax Year Ended Dec. 31,	Real Property	Personal Property	Registered Vehicles	Public Services	(2)	
						Total Direct Tax Rate	Total
2003	2002	18,896,765,850	2,618,193,840	2,398,999,140	587,847,270	0.6920	24,501,806,100
2004	2003	19,337,891,860	2,559,667,220	2,419,787,980	565,630,120	0.6920	24,882,977,180
2005	2004	19,804,667,720	2,641,658,675	2,409,184,030	560,644,886	0.6920	25,416,155,311
2006	2005	22,750,577,790	2,680,281,760	2,461,340,630	569,872,978	0.7080	28,462,073,158
2007	2006	23,565,365,700	2,957,709,010	2,479,743,740	587,375,097	0.6660	29,590,193,547
2008	2007	24,382,286,380	3,109,875,910	2,543,653,630	608,722,150	0.6660	30,644,538,070
2009	2008	25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009	27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6960	33,856,365,200
2011	2010	27,971,609,000	3,036,245,900	2,224,587,900	606,245,900	0.6740	33,838,688,700
2012	2011	28,019,913,529	2,928,773,237	2,361,443,265	598,732,969	0.6740	33,908,863,000
*2013	2012	28,311,900,597	3,077,593,236	2,359,763,765	613,418,118	0.6740	34,362,675,716
**2014	2013	25,626,391,379	3,047,245,910	2,409,596,660	619,299,571	0.7418	31,702,533,520
***2015		25,876,400,715	2,944,687,670	2,430,118,965	554,005,820	0.7418	31,805,213,170

Note: (1) Tax year for registered vehicles is the same as FY.
 (2) Tax rates per \$100 valuation. Direct rate shown does not include fire tax district rates.

*Used for budget
 **TR1 for 2013
 ***Estimate as of 5/1/2014

Property Assessed Values - All Overlapping Taxing Entities

Forsyth County, North Carolina

Assessed Value
(dollars in thousands)

Fiscal Year	(Reval)							
	*2015	**2014	***2013	***2012	***2011	***2010	***2009	***2008
Forsyth County	31,680,213	31,702,533	34,505,265	33,784,433	33,924,494	34,047,880	31,438,006	30,410,200
City of Winston-Salem	19,769,734	19,811,239	21,713,470	21,199,831	21,335,497	21,512,023	20,063,179	19,281,900
City of King	2,356,243	62,652	66,809	66,884	68,598	69,693	71,398	71,000
Town of Bethania	31,507	32,094	34,002	33,850	34,212	33,839	30,623	31,750
Town of Kernersville	2,356,243	2,338,122	2,520,834	2,505,733	2,576,483	2,576,304	2,273,839	2,187,500
Town of Rural Hall	367,870	365,414	379,130	384,676	389,968	384,178	338,027	324,000
High Point	2,187	1,885	2,050	-	-	-	-	-
Town of Walkertown	381,856	386,110	433,122	424,805	431,694	427,823	407,169	362,000
Village of Clemmons	1,942,578	1,954,521	2,074,514	2,030,919	2,029,809	2,027,194	1,850,319	1,752,800
Town of Lewisville	1,193,808	1,197,017	1,309,348	1,289,491	1,286,574	1,284,947	1,144,895	1,109,400
Village of Tobaccoville	180,314	179,235	191,189	189,528	190,989	190,889	175,460	167,550
Fire Tax Districts:								
Beeson Cross Roads	281,484	281,186	310,604	307,469	310,486	314,125	280,972	279,750
Beeson Cross Rds SD	30,268	28,672	-	-	-	-	-	-
Belews Creek	312,704	310,158	337,327	329,241	327,222	327,518	292,732	285,740
City View	34,607	34,280	41,183	40,736	40,845	40,492	36,174	39,360
Clemmons	2,242,691	2,249,516	2,381,202	2,326,843	2,323,855	2,357,357	2,118,923	1,993,300
Forest Hill	10,970	11,139	12,203	12,008	13,321	13,913	13,526	13,270
Griffith	185,085	184,950	208,083	203,731	203,145	205,404	194,373	183,100
Gumtree	56,831	73,823	63,693	78,949	79,029	79,587	76,329	65,925
Horneytown	187,632	185,938	211,496	209,179	209,540	211,434	193,521	189,600
King of Forsyth County	506,284	491,080	505,165	476,261	455,232	464,347	456,498	441,225
Lewisville	1,562,028	1,553,022	1,688,022	1,645,483	1,627,210	1,635,401	1,430,269	1,377,700
Mineral Springs	174,579	173,836	198,172	194,640	197,582	197,939	185,647	192,650
Mineral Springs Svc. Dist.	6,813	6,179	7,852	7,790	7,957	7,766	7,243	7,399
Mount Tabor	89,492	91,110	95,855	89,614	75,988	72,145	65,008	68,790
Old Richmond	417,836	417,048	445,677	443,205	445,483	447,168	409,218	411,600
Piney Grove	527,980	526,634	560,897	551,435	547,758	553,238	508,076	495,900
Rural Hall	441,796	438,824	488,654	487,356	465,923	438,856	410,310	391,500
Salem Chapel	79,063	77,470	86,407	85,366	84,602	84,855	75,187	74,140
South Fork	9,085	8,848	9,931	9,849	10,032	9,936	8,883	10,538
Talley's Crossing	164,772	164,183	182,445	179,108	181,272	183,044	171,109	169,800
Triangle	94,749	93,807	101,341	97,580	98,971	98,605	88,412	90,980
Union Cross	238,191	235,439	248,114	231,591	225,863	223,126	199,561	184,500
Vienna	634,564	634,260	693,590	678,062	674,962	672,003	584,037	575,300
Walkertown	333,433	328,368	356,907	352,781	353,098	355,908	337,403	333,200
West Bend	58,796	57,719	62,551	61,069	61,140	61,434	52,344	51,320

*Estimated as of 5/1/2014

**Per TR-1 2013

***Used for budget

Property Tax Levies & Collections - Forsyth County, North Carolina

<u>Year Ended June 30,</u>	<u>Total Tax Levy For Fiscal Year</u>	<u>Collections Of CY Taxes During FY</u>	<u>% of Levy Collected During FY</u>	<u>Total Collections On PY Taxes</u>	<u>Total Collections</u>	<u>% of Levy</u>
2003	169,219,186	165,481,873	97.79%	3,087,302	168,569,175	99.62%
2004	172,272,301	169,019,917	98.11%	2,672,213	171,692,130	99.66%
2005	179,925,473	176,332,367	98.00%	2,860,610	179,192,977	99.59%
2006	189,902,610	186,602,383	98.26%	2,703,213	189,305,596	99.69%
2007	197,416,909	193,927,020	98.23%	2,790,367	196,717,387	99.65%
2008	213,402,003	209,512,061	98.18%	3,099,474	212,611,535	99.63%
2009	219,385,625	213,993,232	97.54%	4,026,998	218,020,230	99.38%
2010	229,188,797	224,184,021	97.82%	4,202,311	228,386,332	99.65%
2011	229,126,449	224,104,050	97.81%	4,105,158	228,209,208	99.60%
2012	228,728,259	223,947,380	97.91%	3,430,922	227,378,302	99.41%
2013	232,910,975	228,359,406	98.05%	N/A	228,359,406	98.05%

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>
2002	313,803	31,372	36.6	46,502	5.7%
2003	316,323	32,956	36.8	47,478	5.6%
2004	319,220	35,086	37.0	47,801	5.0%
2005	324,372	36,062	37.2	49,279	4.7%
2006	330,935	37,531	37.4	50,305	4.3%
2007	337,159	38,332	37.6	50,974	4.4%
2008	342,975	38,569	37.8	51,422	5.7%
2009	347,333	36,371	36.7	51,488	9.6%
2010	351,378	36,879	37.2	52,050	10.1%
2011	354,878	37,911	37.4	52,277	10.0%
2012	357,483	39,583	36.0	52,860	9.0%
2013*	360,589	N/A	38.0	58,761	6.2%

Sources:

- (1) Office of State Budget & Management.
- (2) US Dept. of Commerce: Bureau of Economic Analysis
- (3) US Census Bureau
- (4) NC Department of Public Instruction
- (5) Employment Security Commission of North Carolina

*2013 population is the provisional estimate from the NC State Demographer's Office. Unemployment % is unadjusted March 2014.

Tax Rate History - Forsyth County, North Carolina

<u>Year</u>	<u>County Tax Rate</u>	<u>County School Tax Rate</u>	<u>Year</u>	<u>County Tax Rate</u>
1945-46	0.50	0.09	1980-81	0.795
1946-47	0.50	0.09	1981-82	0.76
1947-48	0.50	0.20	1982-83	0.745
1948-49	0.50	0.20	1983-84	0.79
1949-50	0.60	0.20	1984-85	0.585
1950-51	0.60	0.20	1985-86	0.545
1951-52	0.70	0.20	1986-87	0.545
1952-53	0.70	0.20	1987-88	0.5991
1953-54	0.70	0.20	1988-89	0.53
1954-55	0.85	0.20	1989-90	0.599
1955-56	0.85	0.20	1990-91	0.645
1956-57	0.95	0.20	1991-92	0.70
1957-58	1.15	0.20	1992-93	0.7125
1958-59	1.05	0.20	1993-94	0.7225
1959-60	1.05	0.20	1994-95	0.735
1960-61	1.05	0.20	1995-96	0.7264
1961-62	1.05	0.20	1996-97	0.7264
1962-63	1.05	0.38 ⁽¹⁾	1997-98	0.6515
1963-64	1.43		1998-99	0.6515
1964-65	1.43		1999-00	0.6625
1965-66	1.49 ⁽²⁾		2000-01	0.6745
1966-67	1.49		2001-02	0.64
1967-68	1.49		2002-03	0.685
1968-69	1.49		2003-04	0.692
1969-70	1.49		2004-05	0.708
1970-71	1.49		2005-06	0.666
1971-72	1.49		2006-07	0.666
1972-73	1.49		2007-08	0.696
1973-74	1.40		2008-09	0.696
1974-75	0.81 ⁽³⁾		2009-10	0.674
1975-76	0.81		2010-11	0.674
1976-77	0.865		2011-12	0.674
1977-78	0.62		2012-13	0.674
1978-79	0.815		2013-14	0.7168
1979-80	0.815		2014-15	0.7168

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%