

# FORSYTH COUNTY



# FY2027 RECOMMENDED BUDGET



# 2026 – 2027 Annual Budget

## Forsyth County, North Carolina

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### BOARD OF COUNTY COMMISSIONERS



**Don Martin – Chair**  
District B



**Gloria Whisenhunt – Vice Chair**  
District B



**Richard Linville**  
District B



**Tonya McDaniel**  
District A



**Dan Besse**  
At-Large



**Gray Wilson**  
District B



**Malishai Woodbury**  
District A



**Forsyth County Voting Districts**

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**Clerk to the Board**

Ashleigh Matthews, *Clerk*  
Rosalyn V. Covington, *Deputy Clerk*

**Executive Leadership Team**



**County Manager**  
Shontell Robinson



**Deputy County Manager**  
Denise Price



**Deputy County Manager**  
Kyle Haney

**County Officials**

Terri Goodman, *Chief Financial Officer*  
Shannon Hutchins, *Human Resources Director*  
B. Gordon Watkins, III, *County Attorney*  
Bobby Kimbrough, Jr., *Sheriff*  
Lynne Johnson, *Register of Deeds*

**Budget & Management**

Kyle W. Wolf, *Director*  
Kimberly A. Busse, *Deputy Director*  
Casey A. Ream, *Analyst*  
Iesha L. Carter, *Analyst*  
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Andrea G. Sheetz, *Analyst*

This document was prepared by the  
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# **G.F.O.A. DISTINGUISHED BUDGET PRESENTATION AWARD**

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The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to Forsyth County for its annual budget for the fiscal year beginning July 1, 2025.

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.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Forsyth  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2025**

*Christopher P. Morill*

Executive Director

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# READER'S GUIDE

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The Annual Budget Document for Forsyth County is grouped into 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
- The Board of Commissioners Priority 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 Parent 2/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

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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

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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.

# GLOSSARY

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## **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

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## 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

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## 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  
**JCPC** - Juvenile Crime Prevention Council  
**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

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## Acronyms (Contd.)

**OSHA** - Occupational Safety and Health Administration  
**OVW** - Office of Violence Against Women  
**PC** - Personal Computer  
**PIDL** - 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

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## **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 \$10,000 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

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## **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

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**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.

# THE BUDGET PROCESS

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## **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 Continuation budget.

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

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

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

## **February - March**

Current Year Estimates (through 6/30) and Budget Requests (Continuation and Expansion) 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.

Community agencies submit application for county funding.

# THE BUDGET PROCESS

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## **March/April**

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

## **April/May**

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

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

## **May**

The Preliminary Recommended Budget is formally presented to the Board of Commissioners at their regularly scheduled Thursday afternoon Briefing. The County Manager highlights the Recommended Budget and responds to questions by the Commissioners. Budget Staff attends this meeting to provide backup information if necessary.

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

The Preliminary Budget 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.

**BOARD OF COMMISSIONERS**

**DON MARTIN, CHAIRMAN**  
**GLORIA WHISENHUNT, VICE CHAIR**  
**DAN BESSE**  
**RICHARD V. LINVILLE**  
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**KYLE HANEY**  
**DEPUTY COUNTY MANAGER**  
**DENISE PRICE**  
**DEPUTY COUNTY MANAGER**  
**ASHLEIGH B. MATTHEWS**  
**CLERK TO THE BOARD**

May 7, 2026

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

I am honored to submit the County Manager’s Recommended Budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027. This recommended budget reflects Forsyth County’s continued commitment to delivering essential services to residents while aligning resources with the priorities established by the Board of County Commissioners. It was developed through a collaborative process focused on maintaining core services, addressing critical needs, and positioning the County for long-term financial stability.

The FY27 Recommended Budget is presented at a time when Forsyth County is navigating a more constrained financial environment. While the demand for County services remains steady, the revenues that support those services are not keeping pace. Growth in the property tax base has been limited, sales tax revenues have declined, and intergovernmental funding has decreased. At the same time, the cost of maintaining current operations continues to rise.

This budget reflects a responsible response to those conditions. It is not a budget that expands services, but one that is focused on maintaining the level of service our residents rely on every day. The recommended adjustments are intended to sustain operations, support our workforce, and preserve the County’s financial stability—not to introduce new programs or initiatives.

Throughout this process, careful consideration was given to balancing immediate needs with long-term priorities. The recommended budget aligns with the Board’s direction to strengthen fund balance, address capital needs, and support emergency services delivery, while continuing to invest in core services such as public safety, health and human services, and education.

The information that follows provides a detailed look at the County’s current financial conditions, the revenue challenges we face, and recommendations included to ensure Forsyth County remains stable, responsive, and prepared for the future.

**Alignment with Board Priorities**

The FY27 Recommended Budget is deliberately aligned with the Board’s priorities identified last year and reaffirmed during the Board’s retreat on March 21, 2026. While the current fiscal environment limits opportunities for expansion, the budget reflects a balanced approach to advancing these priorities.

At the retreat, the Board identified three key areas of focus for FY27:

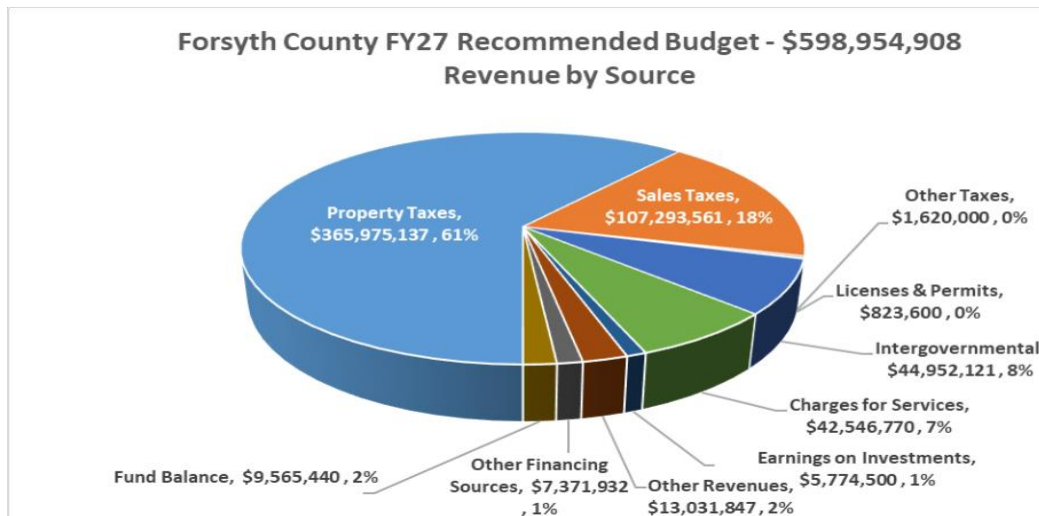
- Ensuring the sustainability of the County’s fund balance
- Addressing immediate capital needs
- Strengthening emergency services delivery

In addition, the budget continues to support the Board’s broader priority areas established last year, including economic development, public safety, human services, education, operations, and active and vibrant living.

While the FY27 Recommended Budget does not include service expansion, it reflects a continued commitment to aligning available funding with the Board’s priorities and the needs of the community.

## The FY2027 General Fund Recommended Budget

County operations are funded by three primary revenue sources: ad valorem property taxes, local sales taxes and intergovernmental revenue, which funds mandatory services. In building the realistic revenue forecast required by statute, only property taxes are expected to increase for FY27.



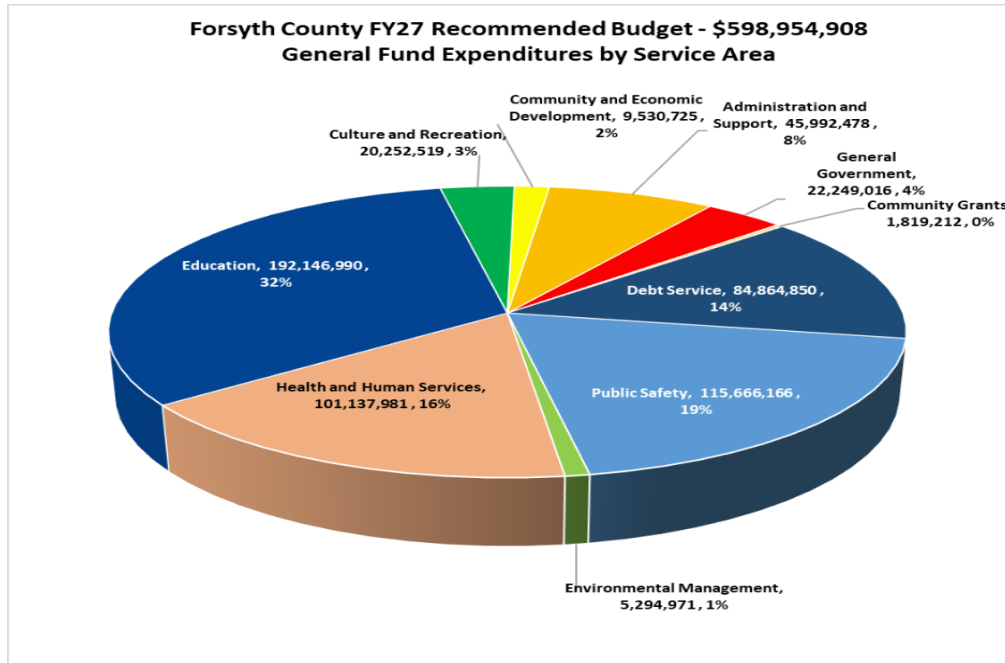
The projected growth in the property tax base is 1%, which would generate \$3,388,135 in new revenue at the current tax rate. One factor contributing to this limited growth is a 2.05% decline in business personal property values, a revenue source that has historically experienced average annual growth of approximately 3.5%. This decrease highlights the importance of continuing to strengthen economic development efforts and diversity of the County’s tax base to support long-term revenue growth and financial stability.

Local sales tax revenue (including Articles 39, 40, 42, and 46) also continues to present challenges. The FY26 adopted budget included \$110,779,468 in sales tax; however, collections are trending below that level for the third consecutive year. In response, the FY27 Recommended Budget includes a more conservative estimate of \$107,293,561, aligning projections with current trends.

Intergovernmental revenue is also projected to decline, decreasing from \$50,591,354 in FY26 to \$44,621,368 in FY27. This reduction reflects decreases in both federal and state funding, as well as efforts to right-size revenue projections to more accurately reflect grant awards and reimbursement levels. These factors further contribute to the challenging revenue environment facing the County.

The resulting base revenue projection yielded only \$3,388,135 in new recurring revenue, which is insufficient to maintain county operations at current service levels; therefore, the recommended budget for FY27 includes a property tax increase of 1.68 cents for a total tax rate of 55.20 cents. This increase generates approximately \$11,068,393 in additional revenue.

The FY27 recommended budget totals \$598,954,908, reflecting a modest 1.3% increase over the FY26 adopted budget. For FY27, the median home value in Forsyth County is \$269,700. For a home of this value, the proposed 1.68 cent increase would result in an estimated annual tax increase of approximately \$45.31.



The FY2027 budget allocates:

- **\$323.0 million (approximately 54%) for County Operations**
  - \$221.6 million (69%) for salary-related expenses
  - \$101.4 million (31%) for non-salary operating expenses
- **\$84.9 million (approximately 14%) for Debt Service**
  - \$60.16 million (71%) dedicated to Education-related debt
- **\$191.0 million (approximately 32%) for direct appropriations to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College**

The largest departmental increases are as follows:

- **Sheriff's Office (+\$5.8 million):** Primarily driven by a \$5.2 million increase in personnel costs, along with higher detention center medical expenses due to increased average daily population. Separate funding is also included in the Capital Improvement Plan (CIP) for ballistic vest replacements and firearm upgrades.
- **General Services (+\$3.8 million):** Includes a \$504K increase in personnel costs and \$3.0 million in operating expenses, partially offset by \$2.3 million in reductions across various departments.

- **Social Services (+\$2.8 million):** Primarily driven by a \$2.5 million increase in personnel costs. The department also realigned operating expenses to minimize impacts while addressing unfunded mandates related to SNAP administrative cost shifts and increased Special Assistance costs.

## **Budget Development Approach**

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, counties are required to adopt a balanced budget each fiscal year. The FY27 budget was developed through a comprehensive process that aligned this statutory requirement with current fiscal realities and the Board of Commissioners' priorities.

Departments were asked to prioritize essential operations and identify efficiencies for budget realignment before considering requests for new resources. Given the County's constrained revenue environment, departments were also encouraged to distinguish between critical operational needs and requests that could be deferred.

The challenges of this budget are not only around revenue growth. The county is experiencing cost pressures, including inflationary increases for goods and services, rising utility and fuel costs, higher health insurance expenses, increased retirement contributions, increased jail medical and food costs, and cost shifts from the state. Collectively, these and other factors increase the cost of maintaining current operations and service levels. These expenditures do not reflect program expansion, but rather the rising cost of sustaining the essential services residents rely on each day.

Each recommendation was reviewed through the lens of long-term sustainability, alignment with Board priorities, and the County's ability to maintain service levels without overextending limited resources.

The result is a recommended budget that complies with state law, maintains essential services, and reflects a thoughtful approach to balancing current needs with long-term financial stability.

## **Fund Balance and Financial Stability**

Strengthening the County's fund balance was identified as a top priority of the Board of County Commissioners and a critical component of the County's long-term financial stability.

For the second consecutive year, the FY27 Recommended Budget does not appropriate fund balance to support recurring operating expenses. The only planned use of fund balance is for one-time, planned debt obligations totaling \$9,565,440. This approach reflects a continued commitment to maintaining a structurally balanced budget.

Forsyth County has maintained a AAA bond rating for nearly 30 years, a distinction that reflects the County's long-standing commitment to sound financial management. Preserving this rating is essential to ensuring favorable borrowing costs and maintaining long-term financial flexibility.

This strategy is further informed by guidance from the County's bond rating agencies, including Moody's and S&P Global Ratings, both of which have emphasized the importance of improving fund balance levels. Recent feedback from these agencies has reinforced the need to continue strengthening reserves in order to maintain the County's strong financial position.

In addition to limiting the use of fund balance, the County is pursuing other strategies to rebuild reserves. These include recommending that all revenues generated from the sale of County-owned property be

directed to fund balance. Additional improvement may occur if actual revenues exceed expenditures during the fiscal year, although this is not assumed in the FY27 Recommended Budget. Together, these actions reflect a disciplined and intentional approach to strengthening the County’s financial reserves and ensuring long-term fiscal sustainability.

## Recommended Enhancements

As part of the FY27 budget development process, departments submitted \$17,200,869 in enhancement requests for new positions, equipment, program expansions, and operational needs beyond their base budgets.

Many of these requests reflected legitimate operational needs and worthy priorities. However, given the County’s constrained revenue environment, it was not feasible to fund every request. As a result, prioritization was necessary to ensure limited resources were directed toward the County’s most critical needs and aligned with the Board of Commissioners’ priorities.

Of the total requests submitted, the FY27 Manager’s Recommended Budget includes \$1,291,250 in recommended enhancements.

Priority was given to:

- Critical capital needs that could be funded through the County’s recommended Capital Improvement Plan.
- Requests with substantial offsetting revenues or cost recovery mechanisms that minimized the impact on local taxpayers.
- Enhancements that addressed urgent operational needs, regulatory requirements, safety, or service delivery concerns.

While many additional requests remain important, they were not recommended for funding at this time due to current fiscal constraints and competing priorities.

<b>County Manager s Recommended Service Enhancements</b>		
	<b>Expenditure</b>	<b>Revenue</b>
Emergency Services - Fire - 2 Firefighter Positions	216,344	216,344
Sheriff's Office - 1 Deputy I for Clemmons	164,733	164,733
Additional Detention Center Operational Funds due to Increased Population	806,150	-
DSS - Folder/Inserter, Document Software and Printer* <i>(*50% state funding and elimination of one position fully offset costs, resulting in zero county dollar impact)</i>	104,023	55,132
<b>Total</b>	<b>1,291,250</b>	<b>436,209</b>

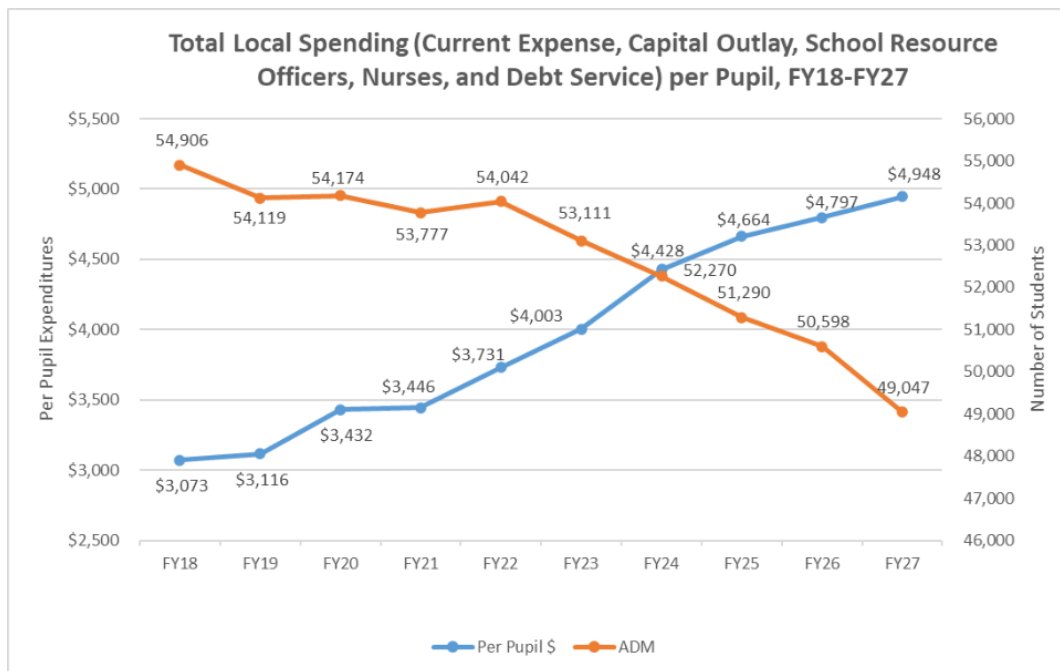
## Supporting Public Education

Forsyth County remains committed to supporting public education as a top priority. Consistent with the Board of County Commissioners’ priority goal to develop a sustainable funding formula for K-12 schools, the FY27 Recommended Budget continues implementation of the revised funding approach utilized last year. This formula is specifically tied to property tax growth, ensuring a more predictable and sustainable funding model for Winston-Salem/Forsyth County Schools by allowing the school system to share in local revenue growth—and, in more constrained years, slower revenue increases.

In FY27, limited growth in the property tax base has resulted in a more modest increase than in prior years. The recommended budget includes an increase of \$1,776,681, or 1% over FY26 after accounting for the adjustments to School Resource Officers and School Nurses.

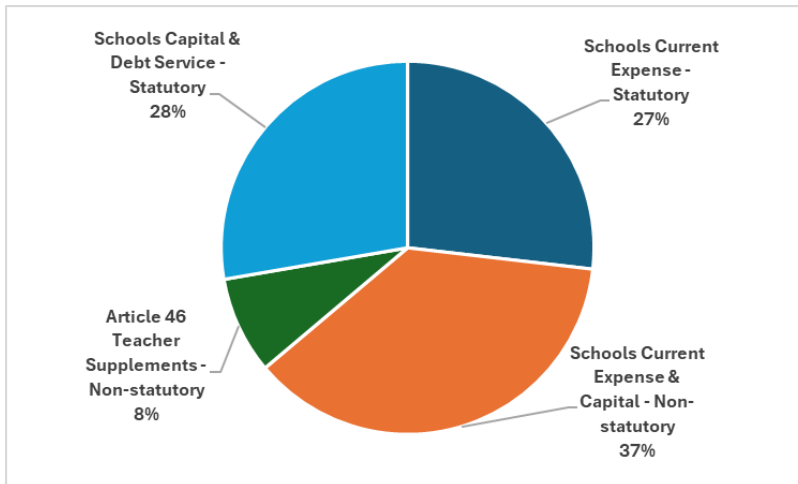
The school system submitted a request totaling approximately \$33.5 million in additional funding, which is equivalent to approximately a 5.1 cent increase in the property tax rate. The recommended allocation reflects both the funding formula and the County’s current revenue constraints.

While student enrollment at WS/FCS continues to decline, the County has not reduced its financial support to the school system. Enrollment is projected to decline by an additional 1,551 students in FY27. Despite this trend—and during a period of limited revenue growth—the County remains committed to supporting educational outcomes and providing funding stability for the school system.



The County continues to provide substantial local support beyond statutory requirements. According to the most recent data provided by WS/FCS:

- **56%** of the total funding provided to Winston-Salem/Forsyth County Schools is required by statute.
- **44%** represents additional, non-mandated local investment.



The allocation also no longer includes funding for School Resource Officers (\$4,402,255) or nurses supporting the Exceptional Children program (\$455,776), for a total of \$4,858,031. This adjustment eliminates the prior practice of transferring funds to the school system for these services and then having those funds paid back to the County. While the funding flow has changed, the school system will continue to benefit from county-funded services.

In addition to these commitments, the FY27 recommended budget for Forsyth Technical Community College includes an increase of \$347,069, representing a 2.7% increase over the FY26 adopted budget.

## Investing in Our Workforce

Investing in our employees remains essential to delivering high-quality services, maintaining operational stability, and supporting a strong and engaged workforce. The FY27 Recommended Budget reflects a continued commitment to our employees, even as the County faces significant external cost pressures.

Several factors are contributing to rising personnel costs in FY27:

- The County's required contribution to the Local Government Employees' Retirement System (LGERS) will increase again, with employer contribution rates rising from 14.35% to 15.1% for non-law enforcement employees and from 16.10% to 17.10% for law enforcement officers. This change is expected to result in an additional \$2,107,688 in retirement-related expenditures.
- Health insurance costs continue to increase significantly, requiring an additional \$2.3 million to support the health insurance fund.

In response, the County has taken a strategic approach to managing benefit costs while minimizing the financial impact on employees. For FY27, the County will:

- Provide two medical and two dental plan options, offering employees greater flexibility to choose coverage that best meets their individual needs.
- Eliminate coverage of GLP-1 medications for weight loss only, a targeted adjustment that is projected to save approximately \$4 million. Without this change, health insurance costs—and the resulting premium increases for all employees—would have been significantly higher. Even with this adjustment, health insurance premiums will increase; however, this action significantly reduced the overall impact to employees.

Despite these financial pressures, the FY27 Recommended Budget continues to fund performance-based salary increases of up to 5%, with an average increase of approximately 3.63% assumed for budgeting purposes. While this reflects a reduction from the prior year, the County’s overall compensation and benefits package remain competitive with peer organizations and supports our ability to attract and retain a high-quality workforce.

Through these investments and strategic adjustments, Forsyth County is working to balance fiscal responsibility with a continued commitment to its employees—ensuring we remain a strong employer while sustaining the services our community depends on.

## Community Partnerships and Investments

The FY27 Recommended Budget includes funding for Community Grants, which are designed to support nonprofit organizations providing services aligned with the Board’s priority areas, including cultural, economic development, education, health, and safety.

For FY27, the County received 117 applications requesting a total of approximately \$10.1 million in funding. After careful review, 37 projects are recommended for funding, totaling \$1,819,212. While many additional applications demonstrated strong merit, available funding was limited. These recommendations reflect a thoughtful and deliberative evaluation process; however, the Board of Commissioners may adjust funding allocations at its discretion.

In addition to Community Grants, the FY27 budget includes targeted investments in several critical community needs areas, supported by dedicated funding sources:

- **Opioid Settlement Funds** are designated to support prevention, treatment, and recovery efforts. Forsyth County is expected to receive approximately \$37 million over an 18-year period through the national opioid settlement.
  - For FY27, 34 projects are recommended for funding, totaling \$4,672,810.
  - The Board of Commissioners will consider and act on these recommendations at the May 7, 2026 meeting.
- **Behavioral Health Funds** are allocated to expand access to mental health, substance use, and intellectual and developmental disability services.
  - 20 projects are recommended for funding, totaling \$2,000,262.
  - The Board of Commissioners will also consider and act on these recommendations at the May 7, 2026 meeting.
- **Juvenile Crime Prevention Council (JCPC) Funds** support programs and services focused on reducing and preventing juvenile crime.
  - The Council is currently 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** support services for older adults (ages 60 and older), with a focus on improving coordination and efficiency in service delivery. This grant consolidates multiple funding streams under a unified framework to better address the needs of an aging population.
  - The FY26 allocation for Forsyth County was \$2,182,780. These funds are distributed to community organizations and administered by Piedmont Triad Regional Council. With the exception of funds allocated to the Department of Social Services for In-Home Services, these funds are not included in the County’s budget.
  - The County is currently awaiting notification of the FY27 allocation.

## Capital Improvement Plan

Addressing immediate capital needs was identified as a key priority of the Board of County Commissioners during the recent retreat. The FY27 Recommended Budget reflects this direction by taking an intentional first step toward advancing the County’s Capital Improvement Plan (CIP) while balancing current fiscal constraints.

The County’s six-year CIP outlines critical investments in facilities, infrastructure, and public safety assets necessary to maintain service delivery and support future growth. Fully funding the six-year CIP—excluding any additional needs that may arise from a future Winston-Salem/Forsyth County Schools bond referendum—would require an estimated one cent increase in the property tax rate.

Based on feedback received during recent budget discussions, the FY27 Recommended Budget does not include an additional tax increase for capital funding at this time. Instead, the recommended budget strategically utilizes approximately 0.4 cents of tax rate capacity from maturing debt service that is not funded under the County’s debt leveling plans and is now available for future capital needs. This approach allows the County to initiate progress on critical capital projects in FY27 while minimizing the immediate impact on taxpayers.

Examples of FY27 capital investments include detention center HVAC replacement, detention center electronic plumbing control upgrades, Public Safety Center chiller replacement, a fire station generator replacement, ballistic vests for the Forsyth County Sheriff’s Office and Emergency Services, firearm replacements for the Forsyth County Sheriff’s Office, and other facility repairs and maintenance across County buildings.

Revenue Source	Amount
Cash - Airport	1,260,000
Cash - Project Savings / Interest Earnings	2,500,000
Cash - Unrestricted	3,860,153
Grant/Outside Funding	1,540,000
Proceeds from Borrowing	10,961,534
<b>Revenue Total</b>	<b>20,121,687</b>

The chart above illustrates the County’s phased approach to funding FY27 capital needs—leveraging available capacity in the near term while identifying funding requirements for future years.

While this strategy provides an important starting point, it does not fully fund the long-term capital plan. Additional funding will be required in future fiscal years to sustain progress and address the full scope of identified needs. As such, a comprehensive funding strategy—including potential future revenue adjustments—will be evaluated and presented as part of the FY28 budget development process.

The FY27 Recommended Budget reflects a balanced and responsive approach—addressing immediate capital priorities while remaining aligned with the Board’s direction and maintaining flexibility for future decisions.

## **Fire Services Funding**

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.

The Board of Commissioners identified strengthening emergency services delivery as a key priority and specifically directed staff to develop a plan to ensure tax equity among volunteer fire departments by providing more equitable funding and support across jurisdictions while maintaining consistent service delivery.

The County made meaningful progress towards this goal in FY26 through a 1.4 cent increase in the countywide fire overlay district tax which supported enhanced fire suppression coverage through contracted fire departments across the County's fire system.

As part of the FY26 Budget Ordinance, the Board also directed staff to "Continue efforts to address fire service equity and establish a Fire Commission," through a Board-directed initiative. In response, the County established the Forsyth County Fire Commission and engaged a consultant to evaluate and provide recommendations for long-term system improvements.

The consultant's report identified several recommendations that will be studied and addressed over multiple years. The FY27 Manager's Recommended Budget begins implementation of two critical recommendations:

### ***Establishing a more equitable funding model for fire services***

Fire services will now be funded through a countywide fire overlay district tax, eliminating individual fire district tax rates.

The FY27 recommended countywide fire overlay district tax rate is 9.51 cents, which represents a significant increase from the current countywide overlay rate of 1.79 cents. However, this increase must be viewed in conjunction with the elimination of individual fire district tax rates. As a result:

- Residents in 10 of the County's 25 fire tax districts will see an overall tax decrease. Without this funding model, only 5 districts would see a tax decrease.
- Other districts will experience varying impacts depending on their current district tax rates; however, the recommended increases are modest.
- Of the proposed 9.51-cent rate, 8.73 cents will support ongoing fire suppression and prevention operations.
- All residents served by County fire services will move toward a more equitable and consistent funding model.

This approach addresses the consultant's recommendation to modernize the current district-based funding model, which is no longer sufficient to support equitable service delivery across the County.

### ***Beginning implementation of a system-wide capital improvement plan***

The additional 0.78-cent increase will begin funding a multi-year capital improvement plan to address critical system-wide equipment needs. This investment supports the replacement of aging fire equipment and addresses the consultant's recommendation to establish a long-term capital funding strategy for the County's fire system.

Overall, these changes represent an important step forward in modernizing the County’s fire system and addressing long-standing funding inequities. The Fire Commission will continue reviewing additional recommendations as part of a multi-year effort to further strengthen emergency response services throughout Forsyth County.

## **Revenue Uncertainty and Future Considerations**

Forsyth County continues to closely monitor several external factors that may affect future revenues and financial stability. While the FY27 Recommended Budget addresses current conditions, several areas of uncertainty at the state and federal levels could affect the County’s financial outlook in the coming years.

These include potential additional cost shifts related to programs such as SNAP and Medicaid, which could increase local financial responsibility. In addition, proposed policy changes at the state level—such as the potential repeal of the 2% local sales tax on groceries—could result in a reduction of approximately \$23 million annually in County revenues.

The County is also monitoring broader policy discussions, including potential constitutional amendments or legislative actions that could limit or reduce property tax revenue, which remains the County’s largest and most stable source of funding.

While the timing and outcome of these items remain uncertain, they represent potential risks that could significantly impact the County’s ability to fund services in the future. As a result, the FY27 Recommended Budget reflects a cautious and measured approach, with an emphasis on maintaining financial flexibility and strengthening the County’s overall fiscal position. These uncertainties further reinforce the importance of maintaining a disciplined and sustainable approach to budgeting.

## **Summary**

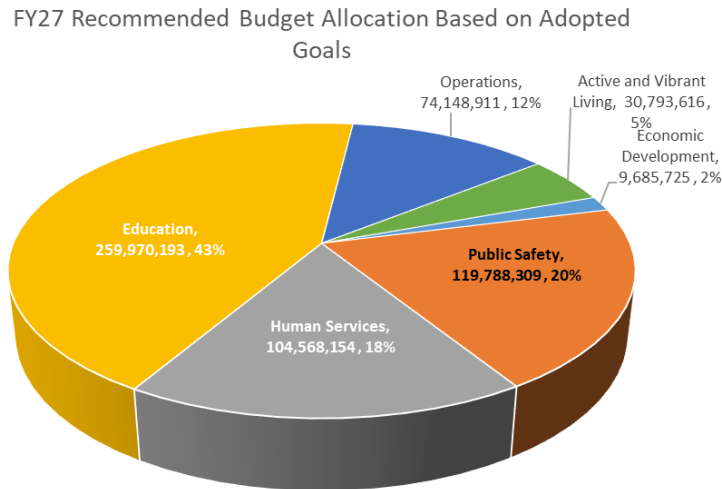
Developing the County’s annual budget is always a significant undertaking, and this year has presented unique challenges. Despite these complexities, staff across the organization have worked collaboratively and diligently to develop thoughtful, balanced, and sustainable recommendations.

I would like to extend my sincere appreciation to Budget Director Kyle Wolf, Deputy Budget Director Kimberly Busse, Budget Analysts Casey Ream, Iesha Carter, Will Fulbright, and Andrea Sheetz for their exceptional efforts throughout this process. I also want to recognize Deputy County Managers Kyle Haney and Denise Price, Chief Financial Officer Terri Goodman, Deputy Chief Financial Officer Lee Plunkett, and Consultant Johnna Sharpe for their leadership and partnership.

In addition, I would like to thank our department directors and staff for their engagement, responsiveness, and commitment to identifying solutions that align with operational needs and fiscal realities. I also want to acknowledge the dedication and leadership of Sheriff Kimbrough and Register of Deeds Johnson.

Finally, I would like to thank the Board of County Commissioners for your guidance, direction, and continued commitment to the residents of Forsyth County. Your priorities have been instrumental in shaping this recommended budget. The FY27 Recommended Budget reflects meaningful investments across each of the Board’s priority goal areas—including public safety, human services, education, economic development, operations, and active and vibrant living—ensuring that resources are aligned with the services, programs, and initiatives that matter most to our community.

The FY27 Recommended Budget reflects a balanced and responsible approach to navigating a constrained revenue environment. It maintains core services, supports key investments aligned with the Board’s priorities, and continues to invest in employees and community needs—all while exercising careful fiscal stewardship.



At the same time, this budget acknowledges the broader financial landscape. Limited growth in key revenue sources, combined with ongoing and potential external pressures, reinforces the importance of a disciplined and sustainable approach to budgeting.

Through this recommended budget, Forsyth County is taking thoughtful steps to maintain stability today while preparing for the challenges of tomorrow. By aligning resources with priorities, strengthening the County’s fund balance and overall financial reserves, and remaining attentive to emerging risks, the County is well-positioned to continue delivering essential services and supporting the needs of its residents.

Thank you for the opportunity to serve as County Manager. I look forward to engaging with you in further discussions regarding the recommended budget and to supporting your policy deliberations, any proposed modifications, and the eventual adoption of the FY2027 budget.

Respectfully Submitted,

Shontell A. Robinson  
County Manager

# POLICIES AND GOALS

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## 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 2026-2027, 14% equals \$83,853,687.
3. Projections of revenues, expenditures and fund balances for the next five years should be updated annually. Longer-range projections should be developed as appropriate.
4. The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

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

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

# POLICIES AND GOALS

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## 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**

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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**

The Board of Commissioners adopted a resolution approving its priority goals on February 27, 2025 as outlined below:

- 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

Additionally, the Board of Commissioners held a Board Retreat on March 21, 2026 and identified top Board priorities for Fiscal Year 2026-2027. Three priority areas emerged as the Board's highest areas of focus, including ensuring fund balance sustainability, addressing immediate capital needs, and strengthening Emergency Services delivery.

# POLICIES AND GOALS

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## The Guiding Principles of WeCare

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

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

## Operating Policies and Goals

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.

# POLICIES AND GOALS

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- 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.
  - 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) Providing recreation programs at school sites and other County locations throughout the year.
  - c) Enforcing the Zoning and Erosion Control Ordinances.
  - d) Providing a variety of materials, through the main Library and nine (9) branch libraries and Outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education and job related, as well as public access to computers and typewriters.
  - e) 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 2026-2027 Recommended Tax rate is 0.552.

# POLICIES AND GOALS

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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 method of financing. For Fiscal Year 2026-2027, Debt Service will be 14.1% of the General Fund budget based on expenditures of \$84,454,642.
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*; and 9) *Restricted for Community and Economic Development and Community Redevelopment*; and 10) *Restricted for Airport*.
- c) **Committed** – includes amounts that can only be used for specific purposes imposed by majority vote of the governing board. Any changes or removal of specific purposes requires majority action by the governing board. Forsyth County has five committed categories of fund balance: 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by 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

## POLICIES AND GOALS

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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.

- 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** – The Internal Audit function exists to enhance and protect organizational value by providing independent, risk-based, and objective assurance, advice, and insight as well as strengthening the County's ability to achieve its objectives by improving its governance, risk management, and control processes. Internal Audit's risk-based program is designed with the objectives of aligning internal audit activities with the County's top risks.
  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.

# POLICIES AND GOALS

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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.

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

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

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

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

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

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

# **POLICIES AND GOALS**

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

## **Debt Management**

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.

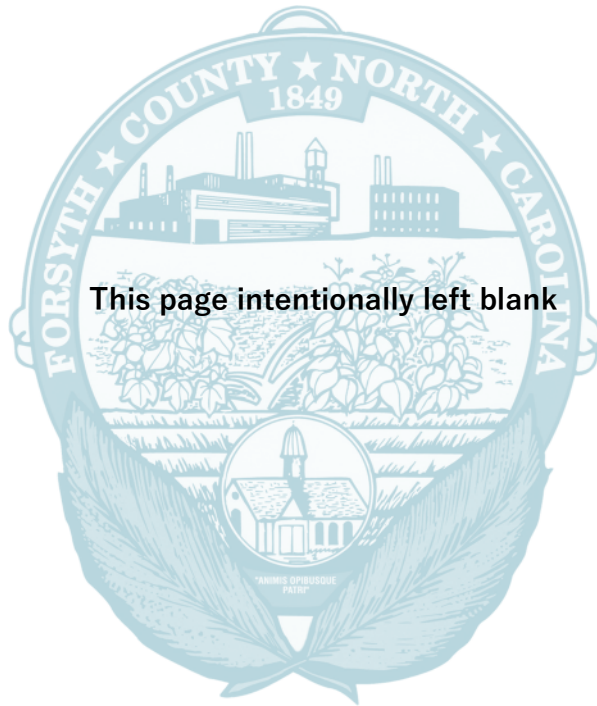
General obligation bonds are backed by the full faith, credit and taxing power of the County. Installment purchase obligations are secured by the real or personal property acquired in the transaction. Principal and interest requirements for general obligation bonds and installment purchase obligations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

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## **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 typically 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 2026-2027 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.

In addition to the policies mentioned above, the Board of Commissioners has identified priority areas over the last two years – in February 2025 and in March 2026. The goals focus on Economic Development, Public Safety, Human Services, Education, Operations, and Active and Vibrant Living. These are discussed in more detail in the Policies and Goals section of this document.

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

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

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services without substantial public support for both the services and the tax rate increase, if necessary, to support them.

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

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 1.8 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 2024 State demographer certified population estimate of 399,059 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 January 2026 was 4.3% and the County's per capita income is \$39,203.

## **FY 2026-2027 Recommended Budget**

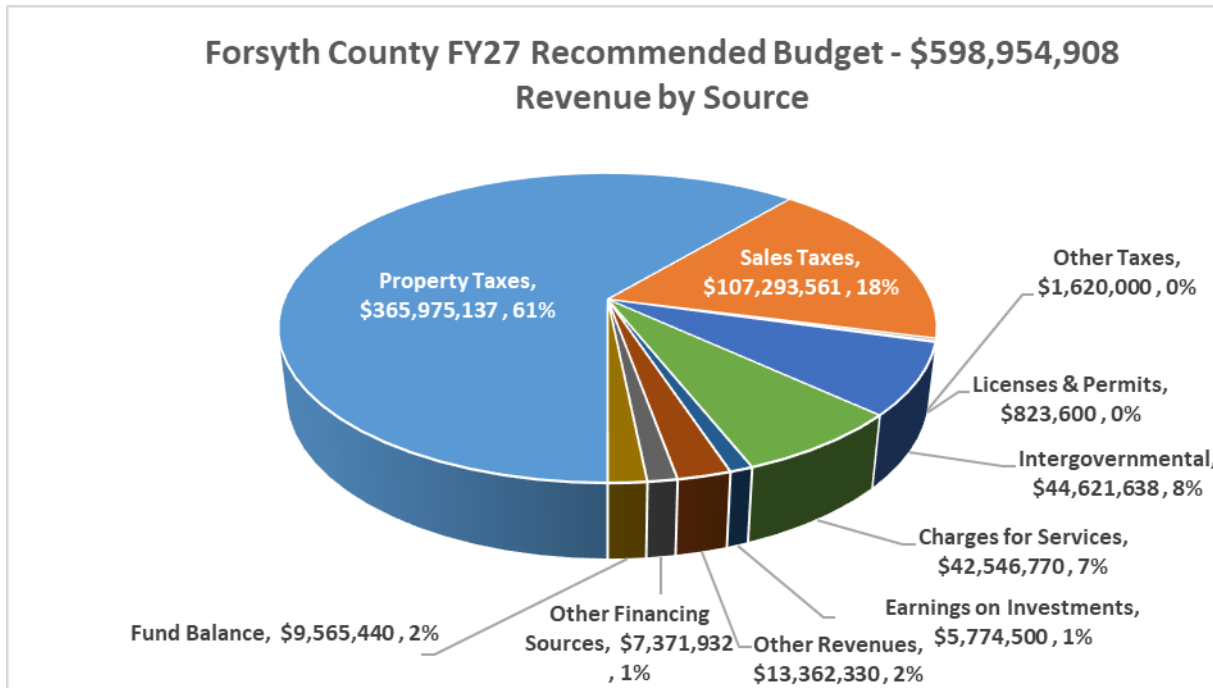
The Fiscal Year 2026-2027 recommended budget was developed under challenging revenue pressures. This includes a slight increase in the overall tax base, a significant reduction of sales tax revenue based on a projected third consecutive year of underperformance, and corrections to other revenue sources. Additionally, there are outside pressures as well, as evidenced by the General Assembly's failure to pass a state budget for the past two and a half years while they also work to limit the ability of counties to generate revenue to provide essential services to its citizens. Intergovernmental revenue is also reduced in the Fiscal Year 2026-2027 recommended budget, partially due to an effort to more realistically budget these revenue sources along with reductions from the federal government as part of H.R. 1 which is impacting net County dollars for the Department of Social Services.

In addition to the revenue pressures mentioned above, the County is also focused on improving fund balance ratios in an attempt to maintain its AAA bond rating with Standard & Poor's and Moody's Investor Services. The bond rating agencies have identified that continued and unsustainable reliance on fund balance to support recurring operations could result in negative rating actions during future bond rating evaluations. The practice of appropriating fund balance was discontinued in Fiscal Year 2025-2026, except for programmed fund balance appropriations to pay for debt service from prior bond referendums. For Fiscal Year 2026-2027, fund balance is again only appropriated for debt service.

Forsyth County's annual budget has been funded primarily by Property Tax and Sales Tax revenue for several years. From Fiscal Year 2021-2022 through Fiscal Year 2025-2026, Property Taxes averaged 56.1% of total revenue while Sales Taxes averaged 18.9%. For Fiscal Year 2026-2027, Property Taxes accounts for 61.1% of total revenue while Sales Taxes account for 17.9%. The chart below reflects sources of revenue for Fiscal Year 2026-2027.

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

Chart 1



As a reminder, Fiscal Year 2025-2026 was a revaluation year with property values increasing significantly resulting in an extraordinary increase of \$19,640,639,325, or 42.6% in the tax base. To account for this increase in value, the Board of Commissioners reduced the tax rate from 67.78 cents to 53.52 cents. For Fiscal Year 2026-2027, the tax base is increasing by only \$657,641,265, or 1.0% as evidenced in the chart below.

Chart 2

Property Source	5/1/2025	5/1/2026	\$ Change	% Change
Net Real	55,291,159,495	55,701,272,098	410,112,603	0.74%
Net Individual Personal Property	129,815,388	149,416,173	19,600,785	15.10%
Net Business Personal Property	4,359,633,833	4,270,103,802	(89,530,031)	-2.05%
Public Service	1,065,700,832	1,105,907,463	40,206,631	3.77%
DMV RMVs Estimated Value	4,870,510,365	5,147,761,642	277,251,277	5.69%
<b>Grand Total Estimated Value All Property Tax Sources</b>	<b>65,716,819,913</b>	<b>66,374,461,178</b>	<b>657,641,265</b>	<b>1.00%</b>

Based on the change in the tax base and accounting for a slight decrease in the property tax collection rate, revenue from the property tax rate of 53.52 cents would be \$352,607,369 compared to \$349,219,234, an increase of \$3,388,135. In order to balance the budget for Fiscal Year 2026-2027, it is recommended that the property tax rate be increased by 1.68 cents to 55.2 cents.

As the chart below demonstrates, based on a tax rate of 55.2 cents, the County will collect \$363,675,762 to fund operations in Fiscal Year 2026-2027 and every one cent equals \$6,588,329.

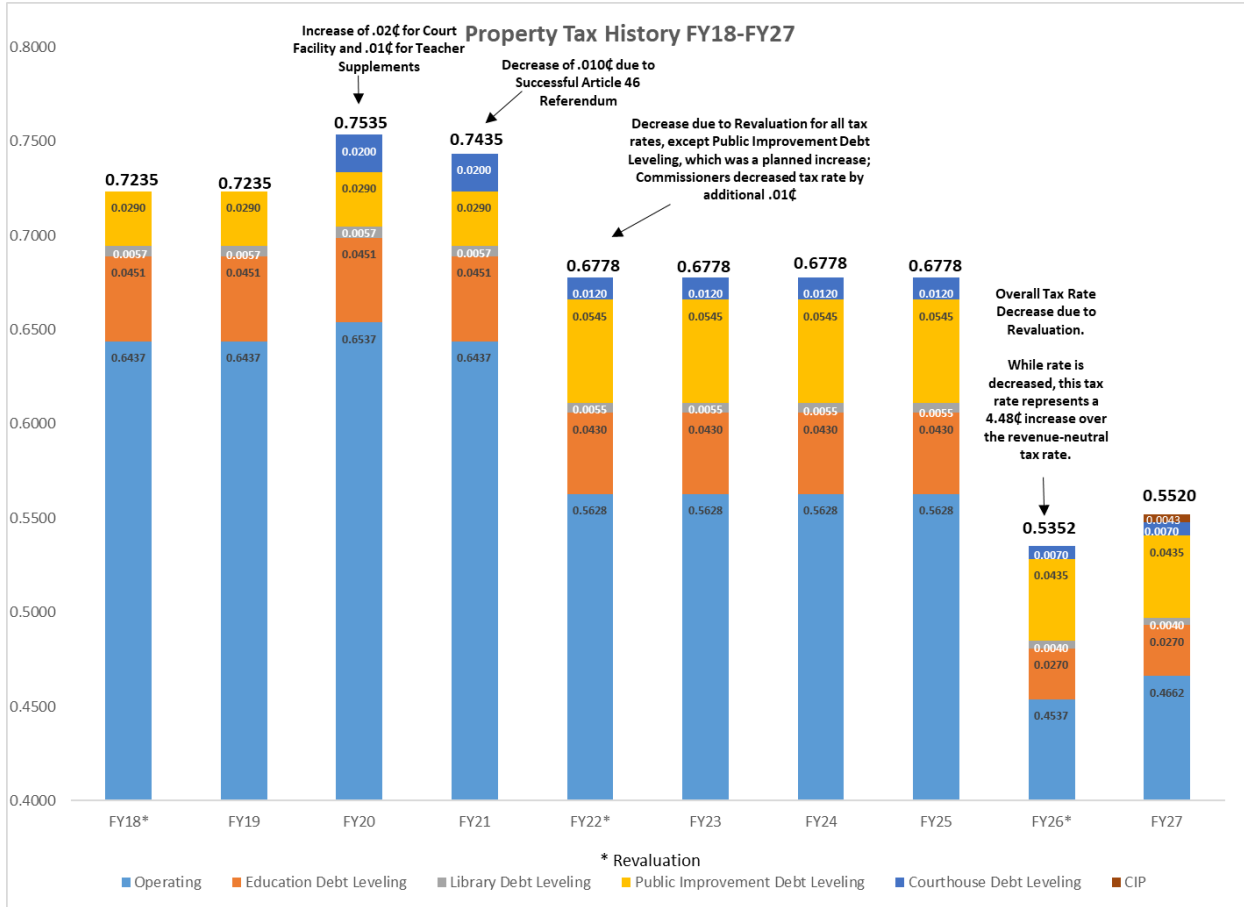
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

**Chart 3**

FY27 Values - 5/1/26	\$66,374,461,178
Total Property Tax Levy 2026-2027	\$366,387,026
Total Property Tax Levy @ 99.26%	\$363,675,762
1¢ Equivalent =	\$6,588,329

The chart below demonstrates a ten-year history of the property tax in Forsyth County with explanations for changes in the overall tax rate.

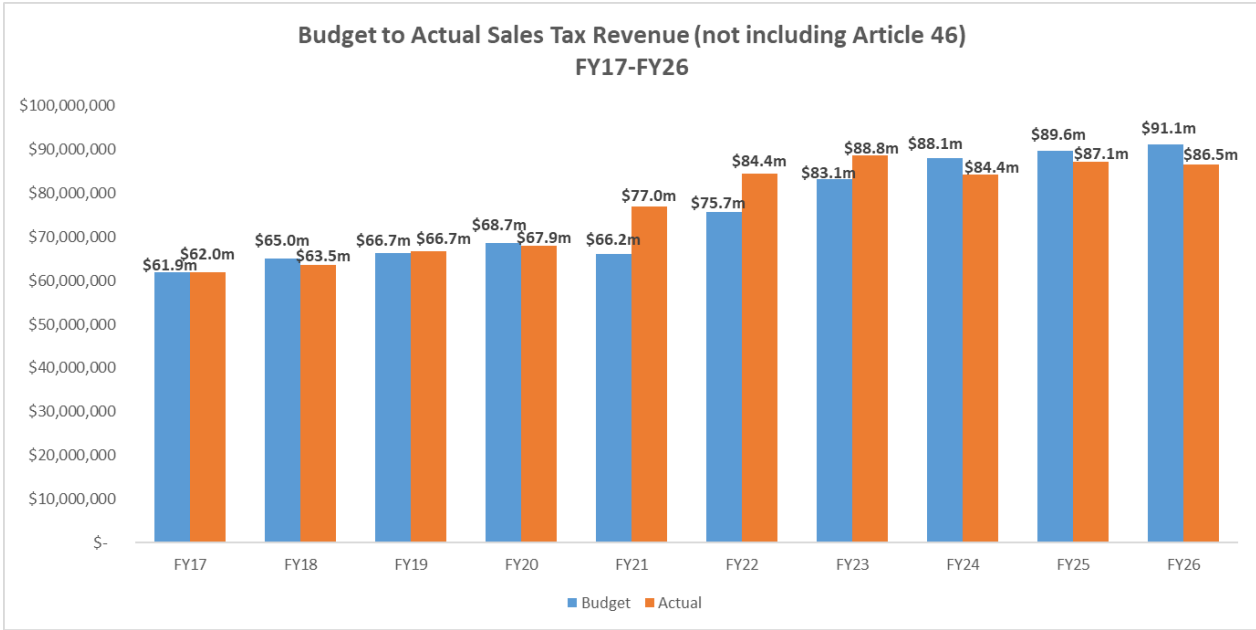
**Chart 4**



The other significant source of revenue in the County budget is Sales Taxes. 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. A significant concern with projecting Sales Tax revenue for Fiscal Year 2026-2027 is based on the prior two years of not reaching budgeted revenue and an estimate of not reaching budgeted revenue for Fiscal Year 2025-2026 as reflected in the chart below.

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

**Chart 5**



Another area of concern when forecasting Sales Tax revenue relates to sales tax refunds. Refunds are difficult to predict and they impact actual revenue received by the County due to two large non-profit hospital systems being eligible for refunds. For Fiscal Year 2025-2026, refunds are at the second highest level for the past ten years.

**Chart 6**



Based on these factors, Sales Tax revenue for Fiscal Year 2026-2027 is budgeted at a significantly lower level than Fiscal Year 2025-2026 as reflected in the chart below.

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

**Chart 7**

Sales Tax	FY26	FY27	\$ Change from	% Change from
	Adopted	Recommended	FY26 Adopted	FY26 Adopted
Article 39 (1¢)	39,727,687	36,874,201	(2,853,486)	-7.2%
Article 40 (1/2¢)	25,805,000	25,025,431	(779,569)	-3.0%
Article 42 (1/2¢)	25,569,872	25,210,695	(359,177)	-1.4%
Article 46 (1/4¢)	19,741,068	20,183,234	442,166	2.2%
<b>TOTAL</b>	<b>110,843,627</b>	<b>107,293,561</b>	<b>(3,550,066)</b>	<b>-3.2%</b>

As referenced above, Property Taxes and Sales Taxes represent 79.0% of total revenue for Fiscal Year 2026-2027. The remaining sources of revenue include Licenses and Permits, Intergovernmental, Charges for Services, Earnings on Investments, Other Revenues, Other Financing Sources, and Fund Balance. The chart below provides the changes in all General Fund revenues for Fiscal Year 2026-2027.

**Chart 8**

Total By Revenue Source	Budget to Budget			
	FY26 Adopted	FY27 Recommended	\$ Change	% Change
Property Taxes	\$ 351,245,776	\$ 365,975,137	\$ 14,729,361	4.2%
Sales Taxes	\$ 110,779,468	\$ 107,293,561	\$ (3,485,907)	-3.1%
Other Taxes	\$ 1,620,000	\$ 1,620,000	\$ -	0.0%
Licenses & Permits	\$ 840,291	\$ 823,600	\$ (16,691)	-2.0%
Intergovernmental	\$ 50,591,354	\$ 44,621,638	\$ (5,969,716)	-11.8%
Charges for Services	\$ 39,730,424	\$ 42,546,770	\$ 2,816,346	7.1%
Earnings on Investments	\$ 5,501,500	\$ 5,774,500	\$ 273,000	5.0%
Other Revenues	\$ 12,965,849	\$ 13,362,330	\$ 396,481	3.1%
Other Financing Sources	\$ 8,035,775	\$ 7,371,932	\$ (663,843)	-8.3%
Fund Balance	\$ 9,701,081	\$ 9,565,440	\$ (135,641)	-1.4%
<b>Total Changes</b>	<b>\$ 591,011,518</b>	<b>\$ 598,954,908</b>	<b>\$ 7,943,390</b>	<b>1.3%</b>

As evidenced in the above chart, decreases in Sales Tax revenue and Intergovernmental revenue is offset by the increase in Property Taxes to balance the overall budget with moderate growth of 1.3%.

## EXPENDITURES BY DEPARTMENT

In prior years, this document has used the change in net County dollars, department by department, to provide context to the year over year changes in expenditures. While this will still be shown, there are several factors that are impacting net County dollars across many departments. For example, the top seven departments that are increasing in net County dollars have a mitigating factor.

One factor that is impacting net County dollars involves the Sheriff's Office and Winston-Salem/Forsyth County Schools. For several years, Winston-Salem/Forsyth County Schools has contracted with the Sheriff's Office for the provision of School Resource Officers and uses funds from the County for this service. In order to simplify things, it was decided during Fiscal Year 2025-2026 that the County would simply reduce its appropriation to Winston-Salem/Forsyth County Schools while funding School Resource Officers in the Sheriff's budget. In reviewing the chart below, the Sheriff's Office has the highest net County dollar increase. However, this is significantly impacted by the loss of revenue from Winston-Salem/Forsyth County Schools. The budget for the Sheriff's Office is still increasing significantly but part of the increase is due to this lost revenue.

## **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

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The primary factor that is impacting net County dollar decreases across several departments is the shift of utility expenditures (electricity, natural gas, and water & sewer) to General Services, which is the primary driver of General Services having the second largest net County dollar increase.

Social Services has the third highest net County dollar increase and this is driven by reduced revenue due to federal legislation that is reducing administrative reimbursement rates for Food and Nutrition Services with a projected impact of \$1.67 million. In addition to this reduced revenue, increased eligibility verification as a result of the same federal legislation will increase workload and cost an additional \$180,000 per year for additional staff and increased operating expenses.

Public Health's net County dollar increase is attributable to reduced revenue of approximately two million dollars. While expenditures are reduced by two hundred thousand dollars, the department's expenditures would be increasing even more if not for the elimination of eight positions. The reduction in revenue is a rightsizing effort to not budget 100% of the Intergovernmental revenue the County could theoretically receive through Agreement Addenda from the North Carolina Department of Health and Human Services. For several years, the County has budgeted 100% of this revenue while realizing much less each year based on actual expenditures. In addition to the reduced revenue from the Agreement Addenda, revenue for School Nurse services from Winston-Salem/Forsyth County Schools has been eliminated as well as discussed below.

The Register of Deeds has the fifth highest net County dollar increase and this is due to more realistic revenue projections for the Excise Stamp Tax, which is a Real Estate Excise Tax that is collected when a deed is recorded in the Register of Deeds Office. Over the past few years, actual revenue from the Excise Stamp Tax has not met what has been budgeted. Because of this, the decision was made to reduce this revenue line-item. The Register of Deeds is still more of a revenue generator as revenues will exceed expenditures, but from a net County dollar perspective, this department is increasing in Fiscal Year 2026-2027.

Behavioral Health is increasing based on the Mobile Integrated Health (MIH) program being funded with General Fund dollars in Fiscal Year 2026-2027. This program had been funded in the past using behavioral health maintenance of effort dollars but was funded through an award of state dollars through the American Recovery Plan Act. As this funding has expired, the MIH program will be funded by county dollars.

The Board of Elections net County dollars are increasing in Fiscal Year 2026-2027 as there are no elections that would be funded by municipalities. The election in November 2025 did not have any countywide elections so the costs of that election were paid for by the municipalities. There will be one election in Fiscal Year 2026-2027 – the November 2026 general election – and since this election involves countywide offices, the County is responsible for funding it.

Along these same lines, when reviewing the chart, Winston-Salem/Forsyth County Schools net County dollars appear to be decreasing by \$2,908,685, but part of this is the funding for School Resource Officers referenced above, as well as funding for School Nurses which are in the Public Health budget.

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

**Chart 9**

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Sheriff	5,782,772	(3,259,360)	9,042,132
General Services	3,841,181	(145,401)	3,986,582
Social Services	2,766,496	(613,298)	3,379,794
Public Health	(279,102)	(2,060,881)	1,781,779
Register of Deeds	125,616	(747,540)	873,156
Behavioral Health	1,498,095	700,000	798,095
Board of Elections	207,097	(283,917)	491,014
Forsyth Technical Community College	347,069	-	347,069
Tax Administration	454,232	115,562	338,670
Conservation of Natural Resources	1,218,274	940,146	278,128
Finance	234,298	9,500	224,798
MapForsyth	245,647	32,064	213,583
County Commissioners and Manager	202,783	-	202,783
Environmental Assistance and Protectectio	141,602	(46,619)	188,221
Interagency Communications	580,197	408,000	172,197
Planning	158,690	-	158,690
Attorney	147,860	-	147,860
Health and Human Services	80,044	(22,500)	102,544
Animal Shelter	92,915	13,123	79,792
Budget and Management	66,429	-	66,429
Emergency Management	65,856	-	65,856
Library	76,505	14,264	62,241
Human Resources	51,492	(6,400)	57,892
Purchasing	26,810	-	26,810
Family Justice Center	19,260	-	19,260
Special Appropriations	2,400	-	2,400
Airport	117,600	117,600	-
Communications	(14,964)	-	(14,964)
Management Information Services	(19,160)	-	(19,160)
Youth Services	(25,436)	-	(25,436)
Inspections	5,620	141,120	(135,500)
NC Cooperative Extension Service	(1,207,286)	(1,031,543)	(175,743)
Community and Economic Development	5,755	774,171	(768,416)
Parks	(113,249)	811,397	(924,646)
Debt	(1,659,476)	190,218	(1,849,694)
Emergency Services	1,817,743	4,079,717	(2,261,974)
Winston-Salem/Forsyth County Schools	(2,823,328)	-	(2,823,328)
Non-Departmental	(6,294,947)	7,813,967	(14,108,914)

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

## EXPENDITURES BY ACCOUNTING CATEGORY

Another illustrative way to review year-over-year changes is to review changes by Accounting Category as shown in the chart below.

**Chart 10**

Accounting Category	FY26 Adopted	FY27 Recommended	Budget to Budget	
			\$ Change	% Change
Personal Services	213,371,321	221,611,128	\$ 8,239,807	3.9%
Professional & Technical Services	15,417,723	16,212,146	\$ 794,423	5.2%
Purchased Services	35,273,546	35,030,325	\$ (243,221)	-0.7%
Training & Conference	1,204,758	1,328,088	\$ 123,330	10.2%
Materials & Supplies	15,226,439	16,114,734	\$ 888,295	5.8%
Other Operating Costs	11,611,112	12,376,991	\$ 765,879	6.6%
Capital Outlay	3,310,300	2,658,718	\$ (651,582)	-19.7%
Contingency	500,000	500,000	\$ -	0.0%
Budget Reserve	2,045,170	2,950,436	\$ 905,266	44.3%
Existing/Committed Debt Service	87,852,347	84,454,641	\$ (3,397,706)	-3.9%
Payments to Other Agencies	203,149,122	200,825,673	\$ (2,323,449)	-1.1%
Other Financing Uses	2,049,680	4,892,028	\$ 2,842,348	138.7%
<b>Total Changes</b>	<b>\$ 591,011,518</b>	<b>\$ 598,954,908</b>	<b>\$ 7,943,390</b>	<b>1.3%</b>

Personal Services (salaries and wages and benefits) is the largest year-over-year change with an increase of \$8,239,807, or 3.9%. 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.

The Fiscal Year 2026-2027 Recommended Budget includes funding for performance adjustments with an assumed average of 3.63%, based on a range of 1% to 5%, which is slightly lower than the range of 1% to 6% that has been included in the past two annual budgets. This performance adjustment is now budgeted in departments rather than budgeting it in Non-Departmental like prior years. It also includes \$200,000 for compensation and classification adjustments for positions recommended in consultation with the Human Resources Director and Piedmont Triad Regional Council, who the County contracts with to study positions each year.

Employer contributions for retirement are increasing in Fiscal Year 2026-2027 based on the North Carolina Local Governmental Employees' Retirement System recommendation. Retirement rates are increasing from 14.35% to 15.1% for non-law enforcement officers and from 16.1% to 17.1% for law enforcement officers. Health Insurance premiums are increasing as well in Fiscal Year 2026-2027.

Other Financing Uses is the next largest year-over-year change and this is due to a transfer of \$2,832,981 for the County's Capital Improvement Plan. Over the past few months, staff has presented information to the Board of Commissioners identifying a significant list of needs across the County. One funding strategy that was presented was to capture 0.43 cents of the tax rate based on a decrease in debt service from Fiscal Year 2025-2026 to Fiscal Year 2026-2027. This \$2,842,348 will be used for county projects which are identified in the Capital Improvements Plan section of this document.

The third largest increase is Budget Reserve and this is based on the 2008 Education Debt Leveling Plan. Revenue from the 0.6 cent tax rate is generating \$1,451,220 in excess revenue compared to debt service expenditures related to that issuance and are placed in a budget reserve. The other driver of the increase in Budget Reserve is the Airport

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

as revenue related to airport activities is projected to exceed expenditures by \$782,565 which is \$226,517 more than what was budgeted in Fiscal Year 2025-2026.

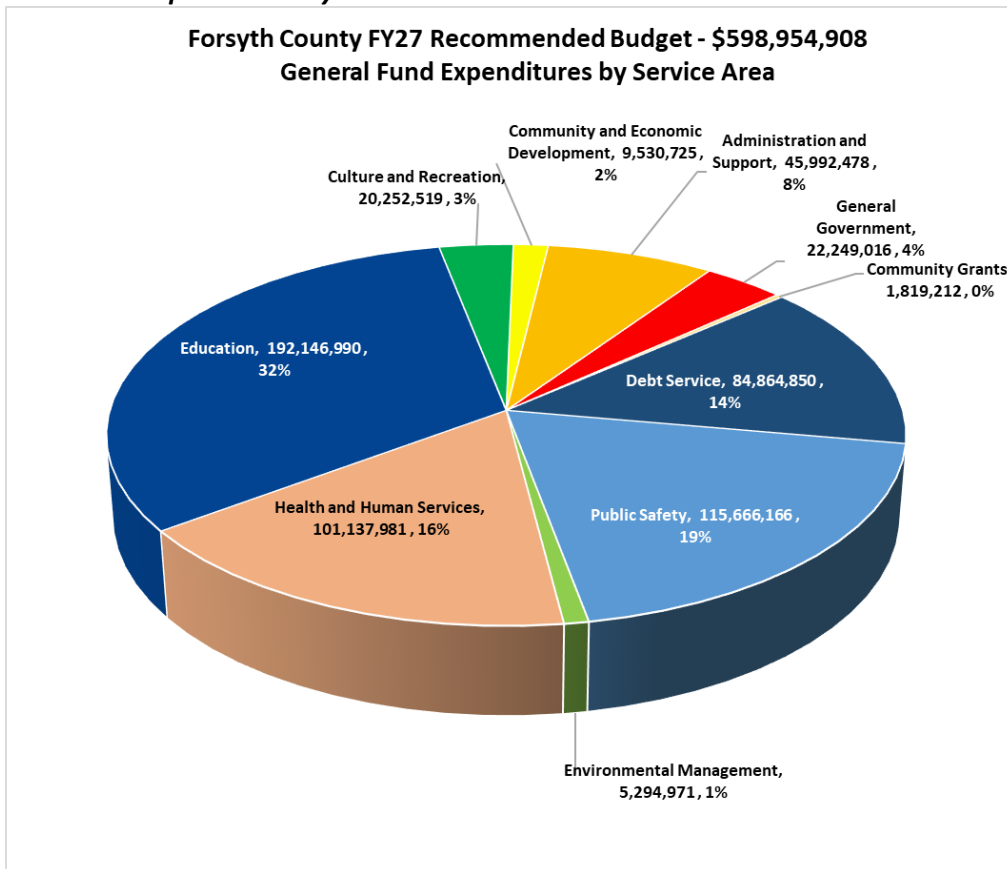
Materials and Supplies is the next largest increase, driven by an increase in Pharmacy inventory in Behavioral Health. Pharmacy Inventory is increasing \$500,000, compared to the overall increase of \$888,295 in this expenditure category. This increase is offset 100% by revenue in Behavioral Health.

The fifth largest increase in terms of expenditure category is Professional & Technical Services with an increase of \$794,423, or 5.2%. The department with the most significant increase in this category is the Sheriff's Office and this is for the inmate medical contract with Naphcare. The Average Daily Population in the Law Enforcement Detention Center has been well above the benchmarks when the current contract was negotiated.

## 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 2026-2027 Recommended Budget. As evidenced in the chart below, Education, Public Safety, Health and Human Services, and Debt Service are the largest service areas in terms of expenditures.

**Chart 11 – Expenditures by Service Area**



### Public Safety Service Area

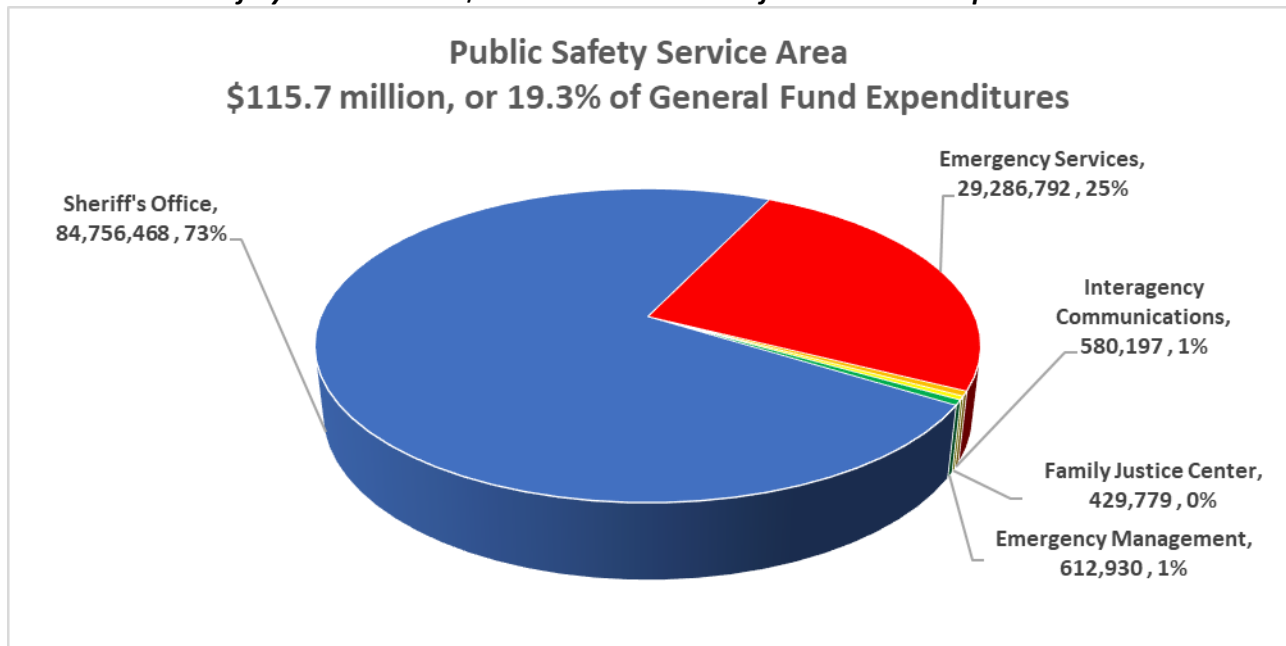
One of the goals of the County is to provide a safe community for the public. Each department within this service area plays a key role in the County meeting this objective.

The Public Safety Service Area includes Emergency Management, the Sheriff's Office, Emergency Services, Interagency Communications, and the Family Justice Center. The Recommended budget for this service area is

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

19.3% of the General Fund budget or \$115,666,166. The Sheriff's Office and Emergency Services account for the majority of expenses and revenues in the Public Safety Service Area.

**Chart 12 - Public Safety Service Area - \$115.7 million – 19.3% of General Fund Expenditures**



## Sheriff's Office

- The Sheriff's Office makes up 73.3% of the Service Area. The Fiscal Year 2026-2027 Recommended Budget for the Sheriff's Office reflects a \$9,042,132 increase in net County dollars compared to the Fiscal Year 2025-2026 Adopted Budget.
- As discussed earlier in this Overview of Changes, net County dollars are increasing based on increased expenditures and decreased revenues. Revenues are decreasing primarily due to the change in how School Resource Officers are funded with an offsetting decrease to the allocation to Winston-Salem/Forsyth County Schools.
- Increases in expenditures are increasing due to Personal Services with salaries increasing by over \$2 million with average salaries by position averaging a 5.5% increase. Other increases to the Sheriff's Office budget are in Professional and Technical Services with an increase for Medical Fees for the current Naphcare contract for inmate jail medical costs, which is increasing \$962,154, including an additional \$300,000 for off-site medical costs.
- The Sheriff's Office submitted several enhancement requests, which can be found in the appendices. One additional Community Services Deputy I position for Clemmons is included in the Fiscal Year 2026-2027 Recommended Budget as well as additional operational funds for the Law Enforcement Detention Center, based on an increase Average Daily Population.

## Emergency Services

- The Emergency Services department consists of Fire, 911 Communications, Emergency Medical Services, and Medical Examiner and makes up 25.3% of the Service Area.

## **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

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- The Fiscal Year 2026-2027 Recommended Budget for Emergency Services reflects a \$2,261,974 decrease in net County dollars. The decrease in net County dollars is driven by increased revenue, primarily related to Emergency Medical Services.
- Overall, expenditures are increasing \$1,817,743, driven by increases in Personal Services.
- Emergency Services requested several enhancements which can be found in the appendices. Two firefighters are included in the Fiscal Year 2026-2027 Recommended Budget.
- Fiscal Year 2026-2027 marks the fourth 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 Recommended 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 just 20% of these positions in Fiscal Year 2026-2027.

### **Interagency Communications**

- For the past couple of years, Interagency Communications has been reflected in the Emergency Services budget but is broken out as a separate department for Fiscal Year 2026-2027.
- Net County dollars are increasing \$18,172 based on increases in Personal Services and decreases in operating expenses due to the transfer of utilities to General Services.

### **Bridges to Hope Family Justice Center**

- The Bridges to Hope Family Justice Center Fiscal Year 2026-2027 Recommended net County dollars are increasing \$19,260 based on an increase of \$17,260 in Personal Services and a \$2,000 increase in Memberships and Dues with the Alliance for HOPE International.

### **Emergency Management**

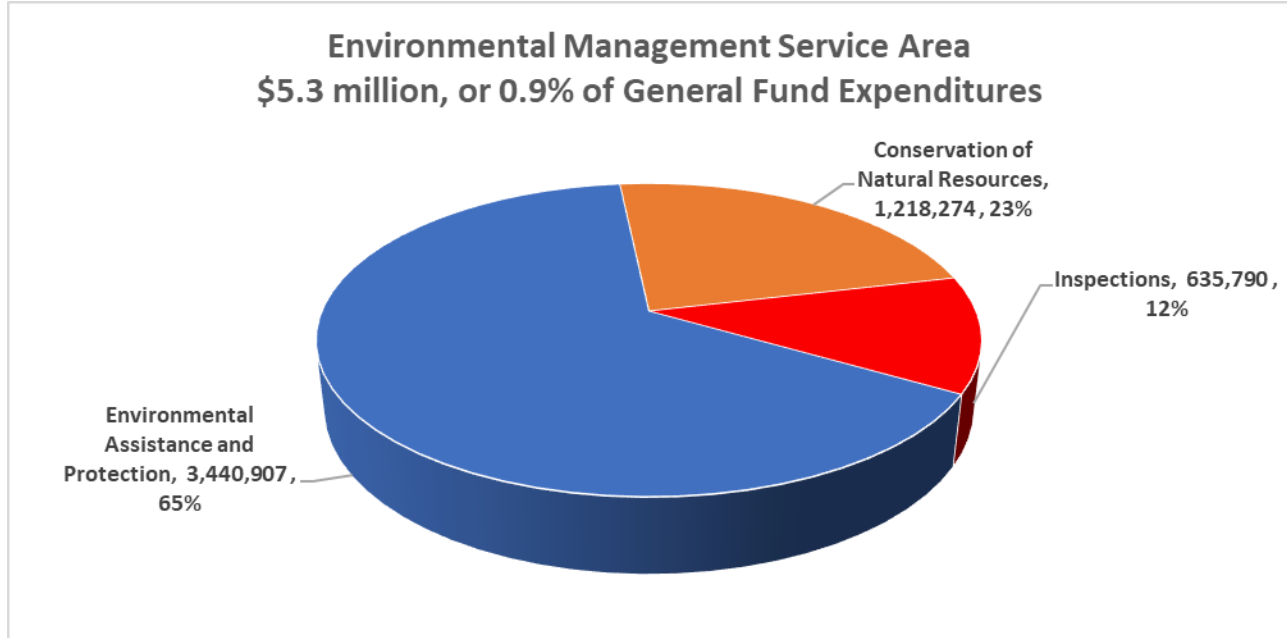
- Emergency Management is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split.

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

## Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection (EAP), Soil and Water Conservation, and the City/County Inspections division of City/County Planning and Community Development. This service area makes up \$5,294,971, or 0.9% of the Fiscal Year 2026-2027 Recommended Budget.

**Chart 13 - Environmental Management Service Area - \$5.3 million - 0.9% of General Fund Expenditures**



### **Environmental Assistance and Protection**

- Environmental Assistance and Protection represents the largest portion of this service area at 65.0%. Net County dollars are increasing \$188,221, or 8.2%.
- The main cost drivers of the Budget are in Personal Services. Personal Services is increasing \$159,322, or 5.8% driven by performance increases and increases in health insurance and retirement.

### **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.

### **Soil and Water Conservation**

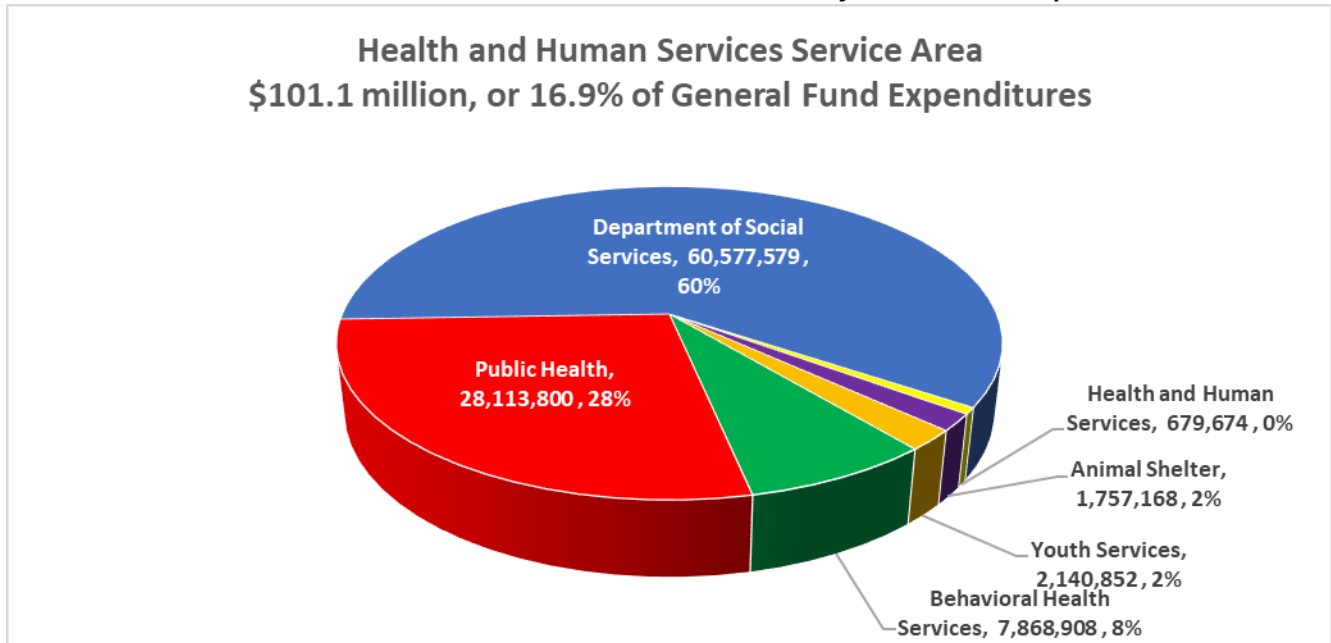
- Soil and Water Conservation has traditionally been captured in the NC Cooperative Extension budget but is captured in Environmental Management Service Area in the annual financial report so the decision was made to separate Soil and Water from NC Cooperative Extension in Fiscal Year 2026-2027.

## 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 16.9%, or \$101,137,981 of the Fiscal Year 2026-2027 Recommended Budget.

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

Chart 14 - Health and Human Services Area - \$101.1 million – 16.9% 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 \$79,792, driven by an expenditure increase of \$92,915 and increased revenue of \$13,123.

## Youth Services

- Youth Services makes up 2.1% 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).
- While the subsidy for youth detention is increasing from \$150.00 per day to \$165.00 per day in Fiscal Year 2026-2027, the budgeted amount is projected to be sufficient to absorb this increased cost.

## Health and Human Services

- Health and Human Services consists of seven positions with a focus of improving service delivery integration and coordination across the County’s Health and Human Services agencies, programs, and projects.
- Net County dollars are increasing by \$102,544 due to increases in Personal Services and revenue for Highland Avenue Park being shifted out of the department.

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

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## Social Services

- The Department of Social Services (DSS) Fiscal Year 2026-2027 Recommended Budget reflects a net County dollar increase of \$3,379,794 over the Fiscal Year 2025-2026 Adopted Budget. This year-over-year increase is based on expenditure increases of \$2,766,496 and decreases of \$613,298 in revenue. The increase in net County dollars could have been greater had the department not adjusted their budget elsewhere.
- As referenced before, federal legislation is impacting County costs for the Department of Social Services with a reduction of the administrative reimbursement rate for Food and Nutrition Services and increased eligibility verification for Medicaid.
- Another significant cost driver for Fiscal Year 2026-2027 is Special Assistance to help low-income seniors and individuals with disabilities pay for room, board, or in-home support. Caseloads have increased 6.4%, driving higher demand and fiscal pressure. This is a State-mandated program and the cost of this is increasing \$973,387.

## Public Health

- The Fiscal Year 2026-2027 Recommended Budget for Public Health makes up 27.8% of the Health and Human Services Service Area. For Fiscal Year 2026-2027, net County dollars are increasing \$1,781,779 over the Fiscal Year 2025-2026 Adopted Budget. Expenditures are decreasing \$279,102 and revenue is decreasing even more significantly by \$2,060,881.
- The decrease 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. As mentioned earlier, this revenue is being budgeted more accurately in the Fiscal Year 2026-2027 Recommended Budget.

## 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 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 allocations can be found in the General Fund section of the document.
- The Mobile Integrated Healthcare Program (MIHP), a program serving individuals with behavioral health and substance use needs, where Paramedics and Peer Support Specialists provide wellness checks, triage and management for high-risk patients and frequent emergency service callers who make repeated

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

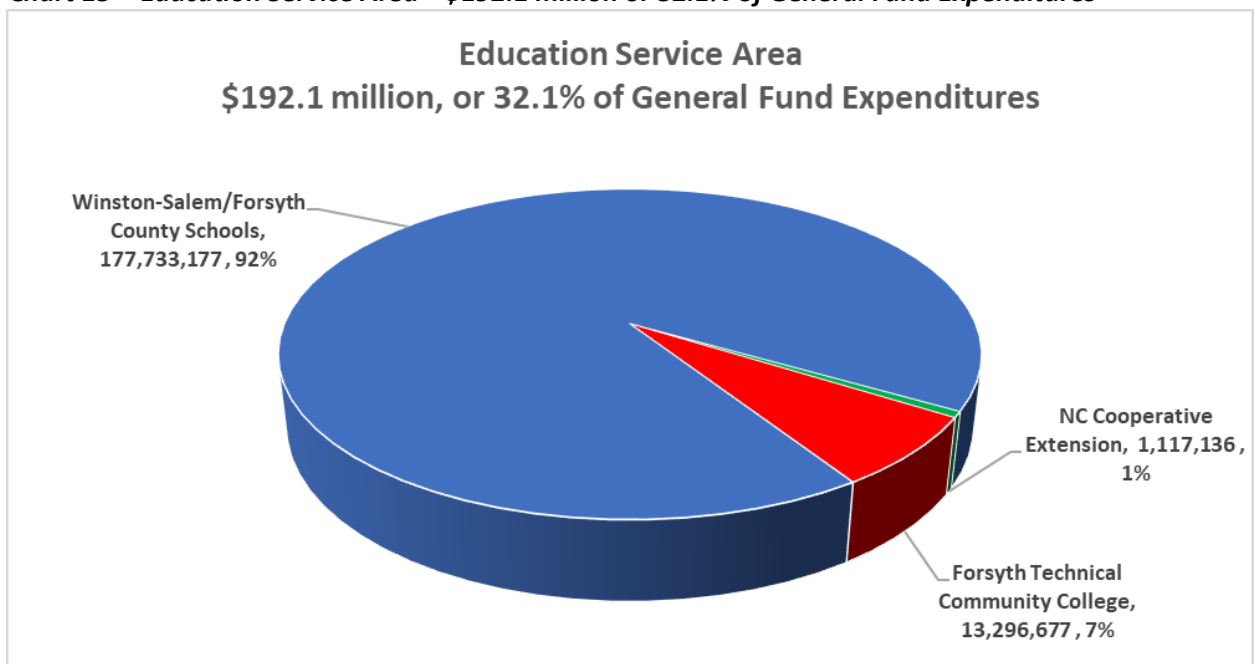
emergency department visits is a significant reason for the increase in net County dollars for Fiscal Year 2026-2027. For Fiscal Year 2025-2026, the program was funded with the \$12,500,000 the County received from the State in 2022, appropriated in the Pandemic Response Special Revenue Fund. As that funding has expired, this program is now funded out of the General Fund.

## Education Service Area

The Education Service Area comprises 32.1% or \$192,146,990 of the Fiscal Year 2026-2027 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 15 demonstrates how funding in the education service area is allocated across these three organizations.

**Chart 15 - Education Service Area = \$192.1 million or 32.1% of General Fund Expenditures**



## **NC Cooperative Extension**

- North Carolina Cooperative Extension includes only the extension programs as Soil and Water Conservation is now reflected in Environmental Management.
- *Chart 16* illustrates that North Carolina Cooperative Extension continues to account for a very small portion (0.6%) of the total appropriation for the Education Service Area for Fiscal Year 2026-2027.
- The Fiscal Year 2026-2027 Recommended Budget for NC Cooperative Extension reflects a net County dollar decrease of 14.1% or \$175,743 from the Fiscal Year 2025-2026 Adopted Budget, but this is largely driven by the shift of Soil and Water Conservation out of NC Cooperative Extension.

## **Forsyth Technical Community College**

- Forsyth Technical Community College (FTCC) represents 6.9% of the Service Area. Net County dollars are increasing \$347,069, or 2.7% in the Fiscal Year 2026-2027 Recommended Budget when compared to the

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

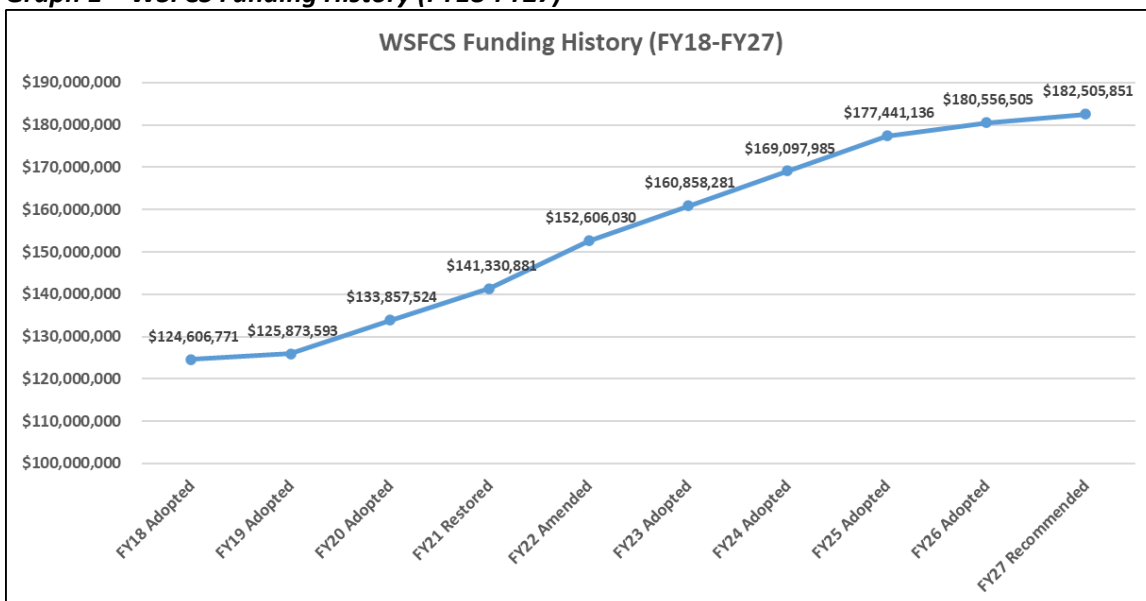
Fiscal Year 2025-2026 Adopted Budget. The increase is based on fairly average 2.5% increases across most expenditure categories.

- Funding of \$268,722 is in a budget reserve within the Forsyth Technical Community College budget to account for possible salary increases.

## Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School (WSFCS) System makes up 92.5% of the Service Area. The Fiscal Year 2026-2027 Recommended Budget is \$177,733,177, a decrease of \$2,908,685 from the Fiscal Year 2025-2026 Adopted Budget. As referenced earlier in the Overview, the decision was made during Fiscal Year 2025-2026 to no longer send funds to WSFCS for School Resource Officers and Public Health Nurses, only to have them send these funds back to the County.
- The Fiscal Year 2026-2027 allocation was determined using the funding formula that adjusts funding for WSFCS based on growth in the property tax base and adjusting for growth or declines in funding from the Article 46 Sales Tax.
- The starting point for the Fiscal Year 2026-2027 allocation is essentially \$156,215,427 based on the Fiscal Year 2025-2026 Amended Budget of \$175,956,495 minus \$19,741,068 of Article 46 revenue. The property tax base is growing 1.0% for Fiscal Year 2026-2027, generating \$1,563,279 for WSFCS. Article 46 revenue in Fiscal Year 2026-2027 is projected at \$20,183,234, which results in an allocation of \$177,961,941. Accounting for increased costs for School Resource Officers and School Nurses of \$228,762 brings the total allocation for Fiscal Year 2026-2027 to \$177,733,177.
- While direct funding for Winston-Salem/Forsyth County Schools is decreasing in Fiscal Year 2026-2027, when the funds for School Resource Officers and School Nurses are included, the funding for WSFCS is \$182,505,851, an increase of 1.1%.

**Graph 1 – WSFCS Funding History (FY18-FY27)**



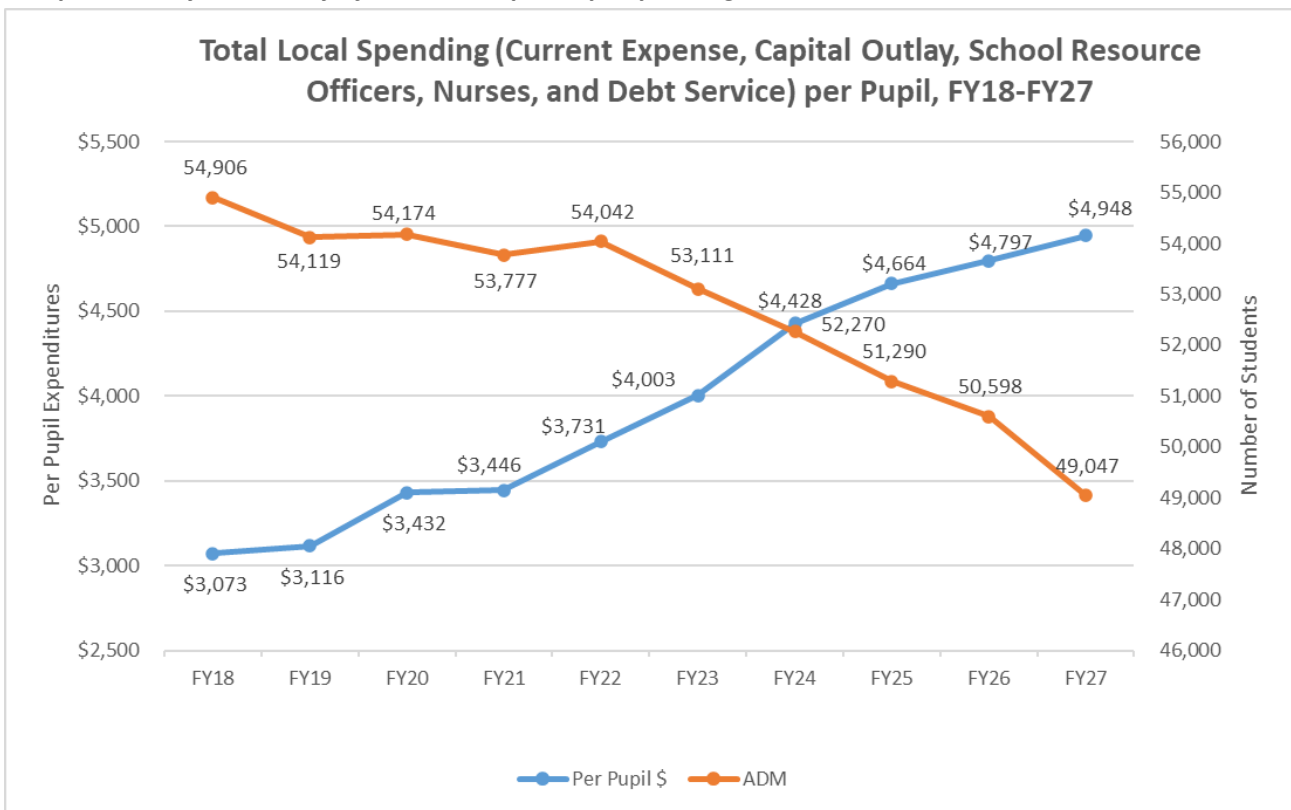
- The actual General Fund expenditures for WSFCS are greater than the \$182.5 million shown in *Chart 16*. In Debt Service, approximately \$60.16 million of the budget for Debt Service is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-

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

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.

- Again, the Board of Commissioners has dedicated 100% of the proceeds from the Article 46 One-Quarter Cent Sales Tax to the Winston-Salem/Forsyth County Schools for teacher supplements. It is projected that this sales tax will generate \$20,183,234 in Fiscal Year 2026-2027.
- 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 2026-2027, \$1,735,000 of the Schools appropriation will be transferred to the Education Facilities Capital Projects Fund to continue this arrangement.
- Per Pupil Spending is used most often when discussing school funding. The Fiscal Year 2026-2027 Recommended Budget increases per pupil spending to \$4,948 per pupil (based on a projected average daily membership of 49,047 (non-Charter School) students). *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**

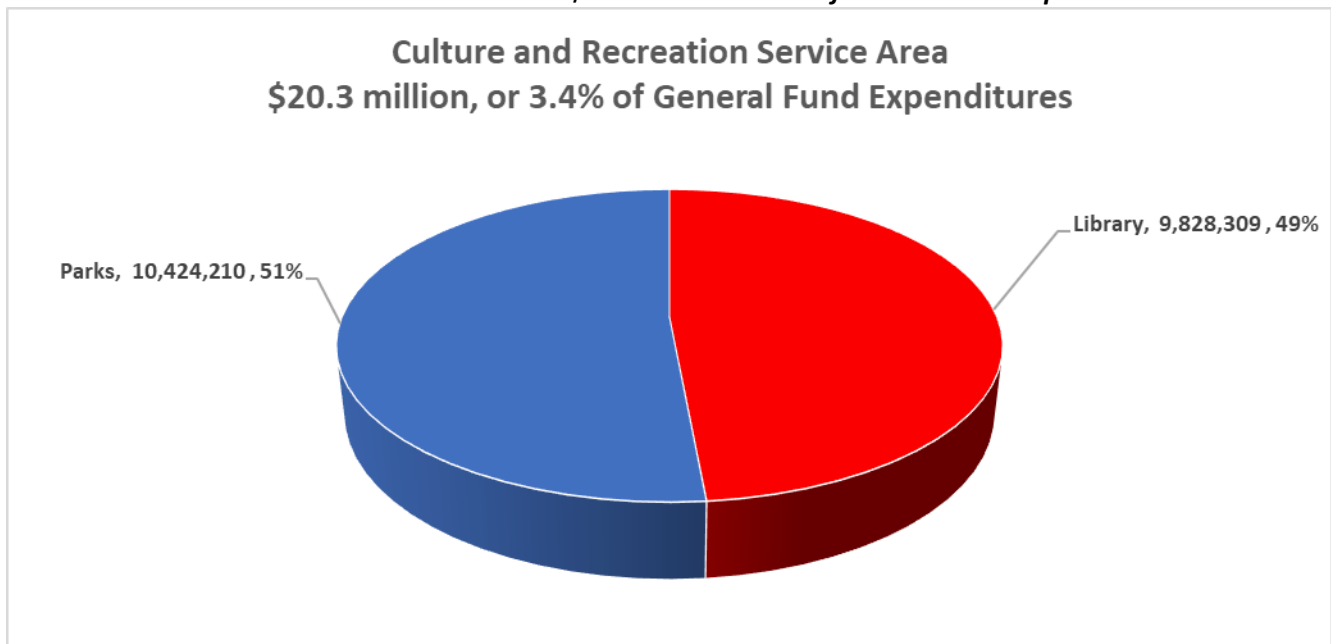


## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$20,252,519, or 3.4% of the Fiscal Year 2026-2027 Recommended Budget.

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

Chart 16 - Culture & Recreation Service Area - \$20.3 million - 3.4% of General Fund Expenditures



## Library

- The Library makes up 48.5% of the Culture and Recreation Service Area.
- The Fiscal Year 2026-2027 Recommended Budget for the Library reflects a net County increase of \$62,241, driven by increases in Personal Services and decreases in operating, driven by the shift of utility costs to General Services.

## Parks

- The Parks Department makes up 51.5% of the Culture and Recreation Service Area in the Fiscal Year 2026-2027 Recommended Budget and reflects a \$924,646 net County dollar decrease from the Fiscal Year 2025-2026 Adopted Budget.
- The driver of the net County dollar decrease is revenue growth based on fee increases as reflected in the appendices. 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 2026-2027 is below the target of \$1,500,000.

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

**Chart 17 – Tanglewood Park Enterprise Activities**

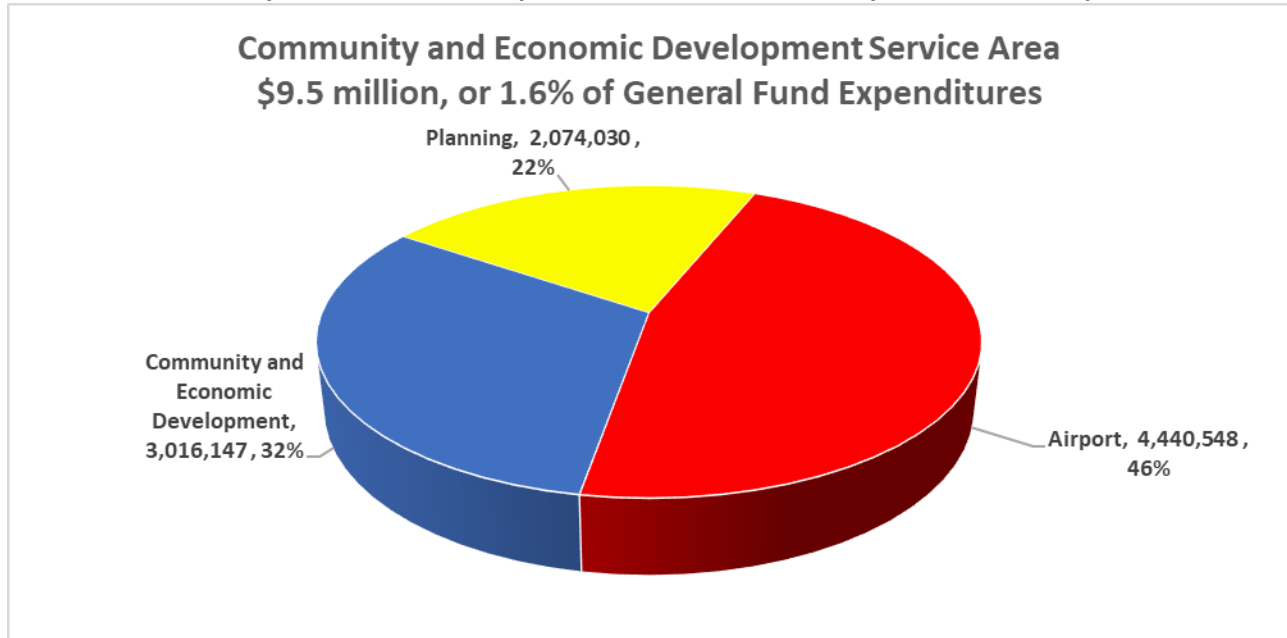
<b>Golf</b>		<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>
<b>Operations</b>	Expenditures	\$2,127,840	\$ 2,246,457	\$ 2,298,635	\$ 2,252,809	\$ 2,503,747	\$ 2,292,747
	Revenues	<u>\$2,688,328</u>	<u>\$ 2,741,811</u>	<u>\$ 2,906,000</u>	<u>\$ 2,872,007</u>	<u>\$ 3,046,500</u>	<u>\$ 3,046,500</u>
	Net	\$ 560,488	\$ 495,354	\$ 607,365	\$ 619,198	\$ 542,753	\$ 753,753
<b>Overhead</b>	Expenditures	\$ 114,655	\$ 121,676	\$ 129,479	\$ 143,553	\$ 136,013	\$ 136,013
<b>Golf Total</b>	Expenditures	\$2,242,495	\$ 2,368,133	\$ 2,428,114	\$ 2,396,362	\$ 2,639,760	\$ 2,428,760
	Revenues	<u>\$2,688,328</u>	<u>\$ 2,741,811</u>	<u>\$ 2,906,000</u>	<u>\$ 2,906,000</u>	<u>\$ 2,906,000</u>	<u>\$ 2,906,000</u>
	Net	\$ 445,833	\$ 373,678	\$ 477,886	\$ 509,638	\$ 266,240	\$ 477,240
<b>Accommodations</b>		<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>
<b>Operations</b>	Expenditures	\$ 13,471	\$ 10,172	\$ 27,000	\$ 13,000	\$ 14,000	\$ 14,000
	Revenues	\$ 16,974	\$ 23,415	\$ 27,000	\$ 25,600	\$ 26,300	\$ 26,300
	Net	\$ 3,503	\$ 13,243	\$ -	\$ 12,600	\$ 12,300	\$ 12,300
<b>Campground</b>	Expenditures	\$ 159,205	\$ 172,666	\$ 172,797	\$ 138,122	\$ 138,246	\$ 138,246
	Revenues	<u>\$ 407,992</u>	<u>\$ 394,080</u>	<u>\$ 425,000</u>	<u>\$ 424,250</u>	<u>\$ 475,000</u>	<u>\$ 475,000</u>
	Net	\$ 248,787	\$ 221,414	\$ 252,203	\$ 286,128	\$ 336,754	\$ 336,754
<b>Accom Overhead</b>		\$ 22,725	\$ 26,132	\$ 28,353	\$ 26,489	\$ 28,693	\$ 28,693
<b>Total</b>	Expenditures	\$ 195,401	\$ 208,970	\$ 228,150	\$ 177,611	\$ 180,939	\$ 180,939
	Revenues	<u>\$ 424,966</u>	<u>\$ 417,495</u>	<u>\$ 452,000</u>	<u>\$ 452,000</u>	<u>\$ 452,000</u>	<u>\$ 452,000</u>
	Net	\$ 229,565	\$ 208,525	\$ 223,850	\$ 274,389	\$ 271,061	\$ 271,061
<b>Special Events</b>		<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>
<b>Festival of Lights</b>	Expenditures	\$ 699,645	\$ 714,612	\$ 727,952	\$ 717,649	\$ 799,115	\$ 739,115
	Revenues	<u>\$1,249,373</u>	<u>\$ 1,127,895</u>	<u>\$ 1,232,050</u>	<u>\$ 1,171,000</u>	<u>\$ 1,488,000</u>	<u>\$ 1,488,000</u>
	Net	\$ 549,728	\$ 413,283	\$ 504,098	\$ 453,351	\$ 688,885	\$ 748,885
<b>Special Events</b>	Expenditures	\$ 197,269	\$ 214,200	\$ 221,177	\$ 195,392	\$ 212,553	\$ 212,553
	Revenues	<u>\$ 258,230</u>	<u>\$ 256,178</u>	<u>\$ 276,850</u>	<u>\$ 275,000</u>	<u>\$ 276,300</u>	<u>\$ 276,300</u>
	Net	\$ 60,961	\$ 41,978	\$ 55,673	\$ 79,608	\$ 63,747	\$ 63,747
<b>Pool</b>	Expenditures	\$ 417,555	\$ 420,468	\$ 517,177	\$ 440,721	\$ 585,800	\$ 555,800
	Revenues	<u>\$ 563,813</u>	<u>\$ 468,990</u>	<u>\$ 537,800</u>	<u>\$ 521,763</u>	<u>\$ 645,000</u>	<u>\$ 645,000</u>
	Net	\$ 146,258	\$ 48,522	\$ 20,623	\$ 81,042	\$ 59,200	\$ 89,200
<b>Tennis</b>	Expenditures	\$ 24,284	\$ 20,263	\$ 27,500	\$ 27,200	\$ 30,000	\$ 30,000
	Revenues	<u>\$ 13,091</u>	<u>\$ 11,729</u>	<u>\$ 14,830</u>	<u>\$ 12,500</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
	Net	\$ (11,193)	\$ (8,534)	\$ (12,670)	\$ (14,700)	\$ (15,000)	\$ (15,000)
<b>Seasonal Overhead</b>		\$ 110,831	\$ 117,279	\$ 104,420	\$ 93,081	\$ 97,414	\$ 97,414
<b>Total</b>	Expenditures	\$1,449,584	\$ 1,486,822	\$ 1,598,226	\$ 1,474,043	\$ 1,724,882	\$ 1,634,882
	Revenues	<u>\$2,084,507</u>	<u>\$ 1,864,792</u>	<u>\$ 2,061,530</u>	<u>\$ 2,061,530</u>	<u>\$ 2,061,530</u>	<u>\$ 2,061,530</u>
	Net	\$ 634,923	\$ 377,970	\$ 463,304	\$ 587,487	\$ 336,648	\$ 426,648
<b>Maintenance</b>		<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>
<b>Operations</b>	Expenditures	\$2,298,871	\$ 2,340,340	\$ 2,570,479	\$ 2,160,198	\$ 2,996,027	\$ 2,464,027
	Revenues	<u>\$ 240,187</u>	<u>\$ 225,151</u>	<u>\$ 238,442</u>	\$ 239,040	\$ 240,300	\$ 240,300
	Net	#####	\$ (2,115,189)	\$ (2,332,037)	\$ (1,921,158)	\$ (2,755,727)	\$ (2,223,727)
<b>Totals</b>		<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY26</b>	<b>FY27</b>	<b>FY27</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>
<b>Tanglewood Total</b>	Expenditures	\$6,186,351	\$ 6,404,265	\$ 6,824,969	\$ 6,208,214	\$ 7,541,608	\$ 6,708,608
	Revenues	<u>\$5,437,988</u>	<u>\$ 5,249,249</u>	<u>\$ 5,657,972</u>	<u>\$ 5,658,570</u>	<u>\$ 5,659,830</u>	<u>\$ 5,659,830</u>
	Net	\$ (748,363)	\$ (1,155,016)	\$ (1,166,997)	\$ (549,644)	\$ (1,881,778)	\$ (1,048,778)

# 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 \$9,530,725 or 1.6% of General Fund expenditures in the Fiscal Year 2026-2027 Recommended Budget.

**Chart 18 - Community & Economic Development - \$9.5 million – 1.6% of General Fund Expenditures**



### Community and Economic Development

- Community and Economic Development makes up 31.6% of this Service Area. The Fiscal Year 2026-2027 Recommended Budget for Community and Economic Development reflects a net County dollar decrease of \$768,416.
- The decrease in net County dollars is largely related to increased revenue.
- 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 \$158,690 or 8.3% in expenditures for Planning in the Fiscal Year 2026-2027 Recommended Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

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

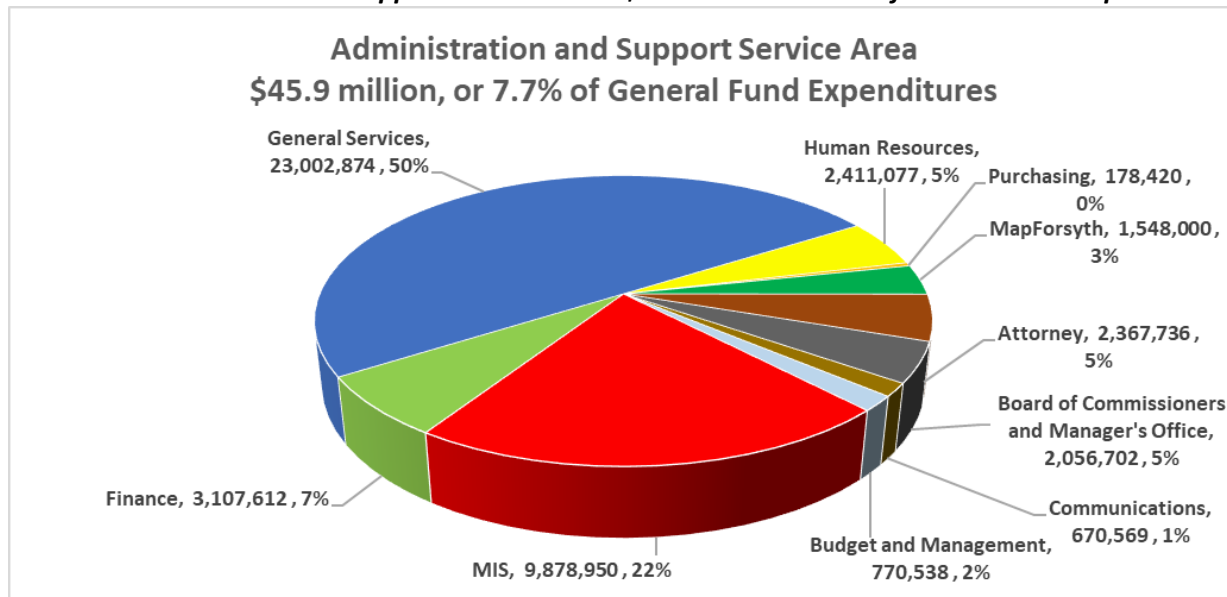
## Airport

- 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.
- Revenue for Smith Reynolds Airport includes lease income, space rental, reimbursements for utilities, and commissions and is projected to be \$4,440,548 for Fiscal Year 2026-2027.
- 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 \$4,440,548 as well, although this includes a Budget Reserve of \$782,565 to account for expenditures budgeted lower than projected revenue.
- Debt Service for the Airport totals \$1,149,094 in Fiscal Year 2026-2027, a slight decrease from 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 \$45,992,478 or 7.7% of the Fiscal Year 2026-2027 Recommended Budget.

**Chart 19 - Administration & Support Service Area - \$46.6 million – 7.8% of General Fund Expenditures**



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

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## Budget and Management

- Budget and Management makes up 1.7% of the Administration and Support Service Area. The Fiscal Year 2026-2027 Recommended Budget for the Budget and Management Office reflects a net County dollar increase of \$66,429 or 9.0% over the Fiscal Year 2025-2026 Recommended Budget.
- Expenses are increasing in Personal Services. In addition, the contract for the Cost Allocation Plan which has traditionally been funded in Finance is shifted to Budget and Management for Fiscal Year 2026-2027.

## Management Information Systems (MIS)

- The MIS Fiscal Year 2026-2027 Recommended Budget reflects a net County dollar decrease of \$19,160 or 0.2% from the Fiscal Year 2025-2026 Recommended Budget. MIS accounts for 21.2% of this service area.
- The decrease in net County dollars is driven by decreases in Personal Services. One position was shifted out of MIS during Fiscal Year 2025-2026 to the Manager's Office.

## Finance

- Finance makes up 6.7% of the Administration and Support Service Area. The Fiscal Year 2026-2027 Recommended Budget for the Finance department reflects a net County dollar increase of \$224,798 over the Fiscal Year 2025-2026 Adopted Budget.
- Personal Services are driving the increase by \$248,098.

## General Services

- The Fiscal Year 2026-2027 Recommended Budget for General Services reflects a net County dollar increase of \$3,986,582 over the Fiscal Year 2025-2026 Adopted Budget.
- The drivers of the increased cost is the shift of utilities from various departments to General Services as reflected in the chart below.

**Chart 20**

Animal Shelter	89,000	-
Emergency Services	87,575	-
Interagency Communications	43,640	4,200
Sheriff's Office	969,840	-
Public Health	125,860	-
NC Cooperative Extension Service	34,225	-
Library	382,520	-
Parks and Recreation	579,297	13,600
General Services	1,756,324	3,970,000
<b>Total Utilities</b>	<b>4,068,281</b>	<b>3,987,800</b>

## Human Resources

- Human Resources makes up 5.2% of the Administration and Support Service Area and reflects a \$57,892 increase over the Fiscal Year 2025-2026 Adopted Budget driven primarily by a \$112,036 increase in Personal Services.

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

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## **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 \$26,810 in Fiscal Year 2026-2027.

## **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 several positions funded solely by the County.
- The net County dollar change in the Fiscal Year 2026-2027 Recommended Budget is an increase of \$213,583, driven by the shift of one position from Emergency Services in Fiscal Year 2025-2026 and this position will not be reimbursed by the City.

## **Attorney**

- The net County dollar impact for Fiscal Year 2026-2027 for the Attorney's Office is an increase of \$147,860, or 6.7%, driven by a \$104,504 increase in Personal Services with a very slight increase in operating costs as well.

## **County Commissioners/Manager**

- The Fiscal Year 2026-2027 Recommended Budget reflects a net County dollar increase of \$202,783 over the Fiscal Year 2025-2026 Adopted Budget. The drivers of this increase can be found in Personal Services, with an increase in the number of positions as one position shifted from MIS in Fiscal Year 2025-2026.

## **Communications**

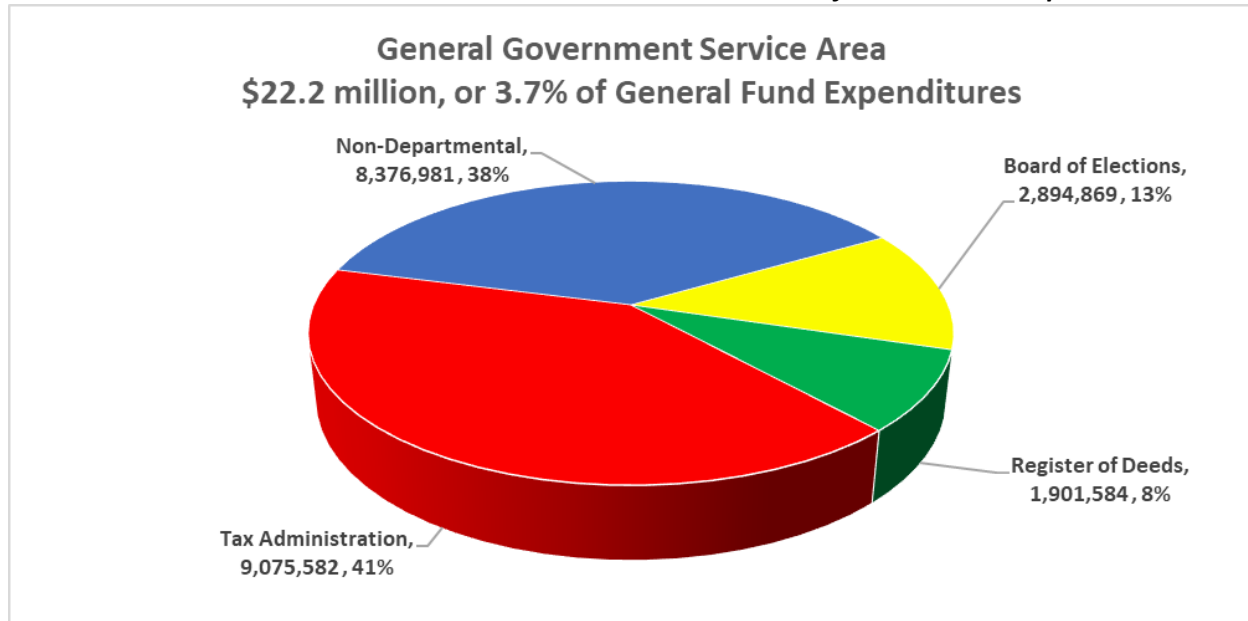
- Net County dollars for Communications are decreasing \$14,964 in the Fiscal Year 2026-2027 Recommended Budget. There are no revenues in this department, so the decrease is due to lower expenditures. The community survey update was in Fiscal Year 2025-2026, so this expense is not included in Fiscal Year 2026-2027.

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

## 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 \$22,249,016, or 3.7% of the Fiscal Year 2026-2027 Recommended Budget.

**Chart 21 - General Government Service Area - \$21.6 million – 3.6% of General Fund Expenditures**



### Board of Elections

- The Board of Elections makes up 13.4% of the General Government Service Area. Net County dollars are increasing \$491,014 over the Fiscal Year 2025-2026 Adopted Budget, driven by an increase in expenditures and no revenue budgeted in Fiscal Year 2026-2027.
- There will be one election in Fiscal Year 2026-2027 for the countywide elections.

### Register of Deeds

- The Fiscal Year 2026-2027 Recommended Budget for the Register of Deeds office is a net County dollar increase of \$873,156 over the Fiscal Year 2025-2026 Adopted Budget. This increase, as discussed above, is significantly due to more accurate budgeting of the Excise Stamp Tax.

### Tax Administration

- For the Fiscal Year 2026-2027 Recommended Budget, net County dollars are increasing \$338,670, driven by an increase in Personal Services, offset by an increase in revenue.
- Additionally, \$20,000 has been budgeted for the purchase of a new vault.

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

## **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 unemployment costs, Retiree Hospitalization costs, funds for scrap tire and solid waste collection (offset with revenue), Claims, and Contingency funds.

## **Community Grants**

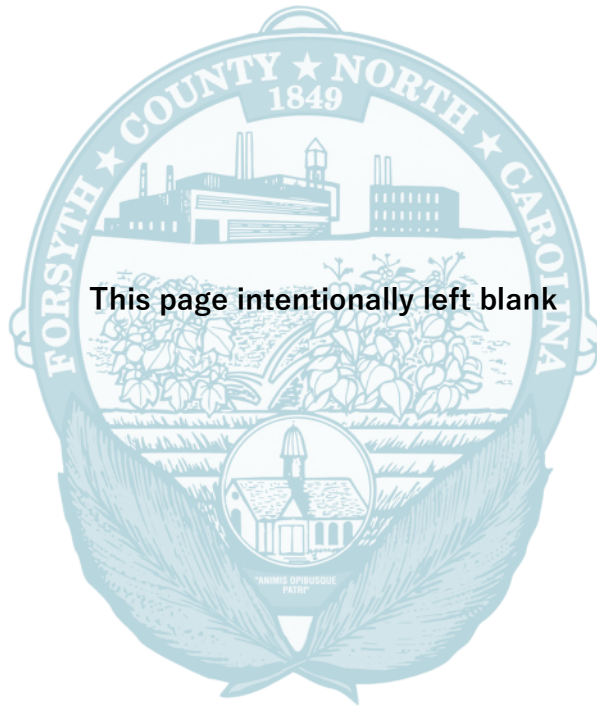
Community Grants consists of funding to various community agencies by the County. Requests for funding from outside agencies totaled \$10,114,693. The Fiscal Year 2026-2027 Recommended Budget includes \$1,819,212 for 37 agencies.

While not all organizations were funded fully through Community Grants, the Fiscal Year 2026-2027 Recommended Budget includes funding throughout various departments to other outside agencies as well 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**

As reflected in many of the charts and throughout this overview, the Fiscal Year 2026-2027 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 2026-2027 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.



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## FUTURE BUDGET PROJECTIONS

	FY 2027 <u>Recommended</u>	FY 2028 <u>Projection</u>	FY 2029 <u>Projection</u>
<b>Expenditures</b>			
Public Safety	115,666,166	118,268,655	120,929,699
Environmental Management	5,294,971	5,374,396	5,455,011
Health and Human Services	101,137,981	103,413,586	105,740,391
Education	192,146,990	196,950,665	201,874,431
Culture and Recreation	20,252,519	20,708,201	21,174,135
Community & Economic Development	9,530,725	9,745,166	9,964,433
Administration and Support	45,992,478	46,912,328	47,850,574
General Government	22,249,016	22,693,996	23,147,876
Debt Service	84,864,850	84,214,851	81,538,290
Community Grants	1,819,212	1,819,212	1,819,212
<b>Total Expenditures</b>	<b>598,954,908</b>	<b>610,101,054</b>	<b>619,494,054</b>
<b>Revenues</b>			
Public Safety	31,601,488	31,917,503	32,236,678
Environmental Management	2,223,748	2,245,985	2,268,445
Health and Human Services	45,055,387	45,505,941	45,961,000
Education	48,500	48,985	49,475
Culture and Recreation	7,861,330	7,939,943	8,019,343
Community & Economic Development	5,663,719	5,720,356	5,777,560
Administration and Support	1,870,610	1,889,316	1,908,209
General Government	437,982,890	447,852,552	455,957,970
Debt Service	66,647,236	66,980,472	67,315,375
<b>Total Revenues</b>	<b>598,954,908</b>	<b>610,101,054</b>	<b>619,494,054</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	363,675,761	375,257,494	381,269,878
Other Ad Valorem Taxes	2,299,376	2,050,000	2,050,000
Other Taxes	1,620,000	1,620,000	1,620,000
Sales Taxes	107,293,561	108,902,964	110,536,509
Earnings on Investments	5,774,500	5,000,000	5,000,000
Fund Balance Appropriated (Debt Leveling)	9,565,440	9,431,524	9,299,483
<b>Total Primary County Dollars</b>	<b>490,228,638</b>	<b>502,261,982</b>	<b>509,775,869</b>
<b>Debt Information</b>			
<b>Debt Service Payments</b>	<b>84,864,850</b>	<b>84,214,851</b>	<b>81,538,290</b>
<b>Debt Service % of Budget</b>	<b>14.2%</b>	<b>13.8%</b>	<b>13.2%</b>

**FUTURE BUDGET PROJECTIONS****GENERAL FUND**

	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>
	<b><u>Projection</u></b>	<b><u>Projection</u></b>	<b><u>Projection</u></b>
<b>Expenditures</b>	(revaluation)		
Public Safety	123,650,618	126,432,757	129,277,494
Environmental Management	5,536,837	5,619,889	5,704,188
Health and Human Services	108,119,550	110,552,240	113,039,665
Education	206,921,292	212,094,324	217,396,683
Culture and Recreation	21,650,553	22,137,691	22,635,789
Community & Economic Development	10,188,632	10,417,877	10,652,279
Administration and Support	48,807,586	49,783,737	50,779,412
General Government	23,610,834	24,083,050	24,564,711
Debt Service	84,907,494	74,162,172	83,680,020
Community Grants	1,819,212	1,819,212	1,819,212
<b>Total Expenditures</b>	<b>635,212,607</b>	<b>637,102,949</b>	<b>659,549,452</b>
<b>Revenues</b>			
Public Safety	32,559,045	32,884,635	33,213,481
Environmental Management	2,291,130	2,314,041	2,337,181
Health and Human Services	46,420,610	46,884,816	47,353,665
Education	49,970	50,469	50,974
Culture and Recreation	8,099,536	8,180,532	8,262,337
Community & Economic Development	5,835,335	5,893,689	5,952,626
Administration and Support	1,927,291	1,946,564	1,966,030
General Government	470,377,740	470,957,992	492,082,997
Debt Service	67,651,951	67,990,211	68,330,162
<b>Total Revenues</b>	<b>635,212,609</b>	<b>637,102,950</b>	<b>659,549,453</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	399,225,002	404,146,082	415,935,478
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,625,000	1,650,000	1,675,000
Sales Taxes	112,194,557	113,877,475	115,585,637
Earnings on Investments	5,000,000	5,000,000	5,000,000
Fund Balance Appropriated (Debt Leveling)	9,169,290	9,040,920	8,914,347
<b>Total Primary County Dollars</b>	<b>529,263,849</b>	<b>535,764,477</b>	<b>549,160,461</b>
<b>Debt Information</b>			
<b>Debt Service Payments</b>	<b>84,907,494</b>	<b>74,162,172</b>	<b>83,680,020</b>
<b>Debt Service % of Budget</b>	<b>13.4%</b>	<b>11.6%</b>	<b>12.7%</b>

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## EXPENDITURES

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### General Assumptions

For FY27 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

**Personnel Related:** For FY27, an average of 3.63% 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 15.1% while the retirement contribution rate for Law Enforcement employees increases to 15.1%. For FY27 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 FY27.

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

Assumptions which differ from the above are as follows:

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### *Assumptions for Public Safety Service Area*

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#### Sheriff

Based on General Assumptions at the beginning of this section.

**FY27 & Beyond** The Sheriff's Office's challenge of operating within its budget will have to be closely monitored again in FY27 as its use of overtime has continued to exceed budget and salary savings are no longer able to absorb this overage.

The Sheriff's Office submitted several requests to enhance service and these are discussed in the appendices.

#### Emergency Services

**FY27 & 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 FY27 Recommended Budget provides funding to maintain current service levels.

Based on General Assumptions at the beginning of this section.

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### *Assumptions for Health Service Area*

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#### Behavioral Health

**FY27 & Beyond** Net County dollars for Behavioral Health are increasing significantly in FY27 due to State Coronavirus funding supporting the Mobile Integrated Health paramedic positions ending in September 2026. In prior years, the County would limit funding of Behavioral Health to the old Maintenance of Effort funding of \$4,066,677 but has allocated significantly more dollars to this for several years.

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**EXPENDITURES**

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**Public Health**

The Department of Public Health's Intergovernmental revenue is rightsized in the FY27 Recommended Budget. 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.

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**Assumptions for Social Service Area**

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**Department of Social Services**

DSS continues to provide exceptional service and meeting/exceeding mandated performance requirements and administrative responsibilities with regard to all Social Services programs. Impacts of the federal legislation placing more burden on the County will continue to be monitored.

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**Assumptions for Education Service Area**

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

The FY27 Recommended Budget for the Winston-Salem/Forsyth County School System was developed using a funding formula focusing on growth in the property tax base and adjusting for changes in Article 46 projections. Additionally, the cost of School Resource Officers and School Nurses is not included in the annual allocation, and instead is being fully borne by the County within the Sheriff's Office and Public Health.

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**

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 FY27.

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**Assumptions for Culture & Recreation Service Area**

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**Parks & Recreation**

Phase II of Belews Lake began in FY26. Once this park is fully open, additional costs will occur.

Construction of the new Multi-Purpose Agricultural Center was completed in FY26 and additional costs associated with the Multi-Purpose Agricultural Center are included in the FY27 Recommended Budget.

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**REVENUES**

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**Assumptions for Public Safety Service Area**

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**Emergency Medical Services**

**All Years** EMS fees are adjusted regularly to reflect costs.

**Assumptions for Health Service Area**

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**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**

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**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**

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**Non-Departmental**

**FY27 & 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 FY27 is 55.2 cents per \$100 valuation. One penny equivalent for FY27 is \$6,588,329.

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

Sales Taxes – Prior Year Collections for FY27. 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**

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**Non-Departmental continued**

**All Years** Fund Balance Appropriated - The amount of fund balance appropriated in FY27 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**

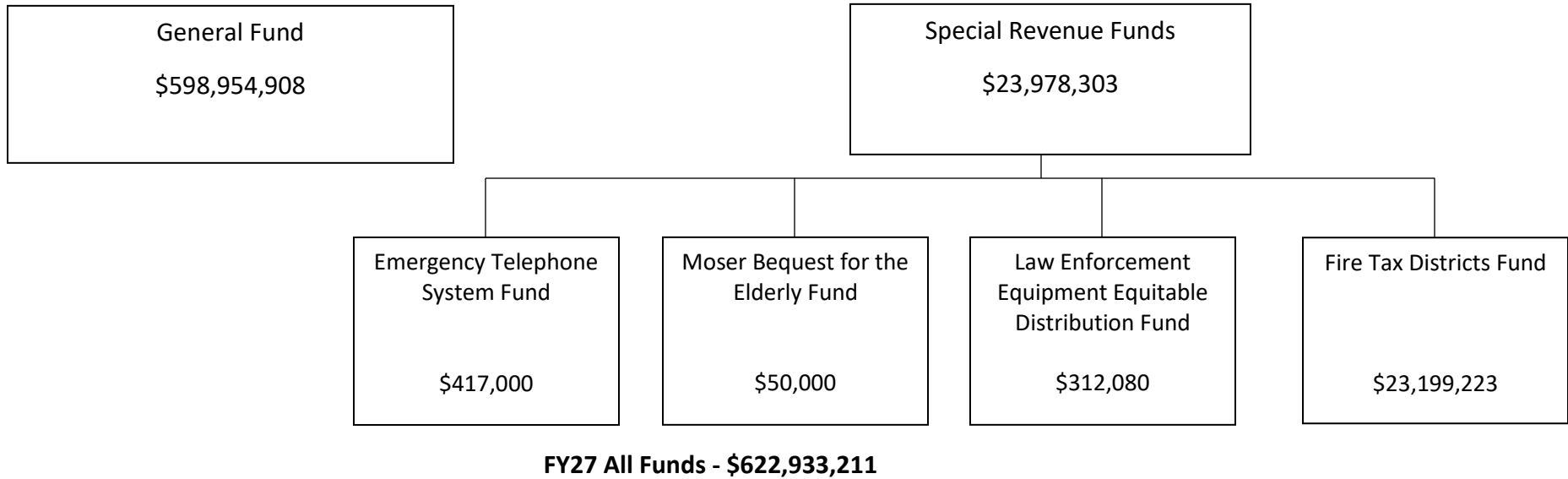
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**Debt Service**

**All Years** Debt Service revenues include federal tax credits for Qualified School Construction bonds, Lottery Proceeds 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 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.

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## Forsyth County Annually Appropriated Funds



- 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.

### Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
<b>Revenues</b>	<b>582,017,536</b>	<b>22,687,383</b>	-	<b>500</b>	<b>39,000</b>	<b>604,744,419</b>
Ad Valorem Taxes	365,975,137	18,729,753	-	-	-	384,704,890
Sales Taxes	107,293,561	3,957,630	-	-	-	111,251,191
Other Taxes	1,620,000	-	-	-	-	1,620,000
Licenses & Permits	823,600	-	-	-	-	823,600
Intergovernmental	44,952,121	-	-	-	35,000	44,987,121
Charges for Services	42,546,770	-	-	-	-	42,546,770
Earnings on Investments	5,774,500	-	-	500	4,000	5,779,000
Other Revenues	13,031,847	-	-	-	-	13,031,847
<b>Expenditures</b>	<b>594,326,927</b>	<b>19,477,291</b>	<b>417,000</b>	<b>50,000</b>	<b>312,080</b>	<b>614,583,298</b>
Public Safety	115,666,166	19,477,291	417,000	-	312,080	135,872,537
Environmental Management	5,294,971	-	-	-	-	5,294,971
Health and Humn Services	101,137,981	-	-	50,000	-	101,187,981
Education	190,411,990	-	-	-	-	190,411,990
Culture & Recreation	20,252,519	-	-	-	-	20,252,519
Community & Economic Development	9,470,725	-	-	-	-	9,470,725
Administration & Support	45,992,478	-	-	-	-	45,992,478
General Government	19,416,035	-	-	-	-	19,416,035
Debt	84,864,850	-	-	-	-	84,864,850
Community Grants	1,819,212	-	-	-	-	1,819,212
<b>Revenues Over/(Under) Expenditures</b>	<b>(12,309,391)</b>	<b>3,210,092</b>	<b>(417,000)</b>	<b>(49,500)</b>	<b>(273,080)</b>	<b>(9,838,879)</b>
<b>Other Financing Sources/(Uses)</b>	4,627,981	-	-	-	-	4,627,981
<b>Operating Transfers In</b>						
Fire Tax Districts	3,721,932	-	-	-	-	3,721,932
State Lottery Proceeds	3,650,000	-	-	-	-	3,650,000
<b>Total Operating Transfers In</b>	<b>7,371,932</b>	-	-	-	-	<b>7,371,932</b>
<b>Operating Transfers to General Fund</b>	-	<b>(3,721,932)</b>	-	-	-	<b>(3,721,932)</b>
<b>Fund Balance Gained/(Appropriated)</b>	<b>(9,565,440)</b>	<b>(511,840)</b>	<b>(417,000)</b>	<b>(49,500)</b>	<b>(273,080)</b>	<b>(10,816,860)</b>

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

## All Funds

	FY 24-25 ACTUAL	FY 25-26 ORIGINAL	FY 25-26 ESTIMATE	REQUEST	FY 26-27 RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
Ad Valorem	330,307,731	367,481,266	368,245,033	449,828,341	384,704,890	
Sales Taxes	110,604,510	114,277,214	110,413,609	111,251,191	111,251,191	
Occupancy Tax	1,259,137	1,100,000	1,100,000	1,100,000	1,100,000	
Gross Receipts	778,544	520,000	520,000	520,000	520,000	
<b>Total Taxes</b>	<b>442,949,922</b>	<b>483,378,480</b>	<b>480,278,642</b>	<b>562,699,532</b>	<b>497,576,081</b>	
Licenses & Permits	746,081	840,291	827,359	823,600	823,600	
Intergovernmental	52,308,955	50,611,354	39,370,642	44,982,485	44,987,121	
Charges for Services	33,206,622	39,730,424	35,758,808	41,983,720	42,546,770	
Interest Earnings	10,465,043	5,504,000	7,297,044	5,779,000	5,779,000	
Other Revenue	16,244,658	12,965,849	13,921,020	12,774,754	13,031,847	
Operating Transfers In	23,143,993	8,035,775	18,812,852	7,371,932	7,371,932	
<b>Total Revenue</b>	<b>579,065,274</b>	<b>601,066,173</b>	<b>596,266,367</b>	<b>676,415,023</b>	<b>612,116,351</b>	
Beginning Fund Balance	214,668,673	205,935,477	205,935,477	210,340,961	210,340,961	
<b>Total Available Resources</b>	<b>793,733,947</b>	<b>807,001,650</b>	<b>802,201,844</b>	<b>886,755,984</b>	<b>822,457,312</b>	
<b><u>Expenditures</u></b>						
Public Safety	127,666,093	123,840,133	129,361,966	149,734,745	135,872,537	
Environmental Management	3,856,372	3,929,475	4,055,243	5,268,971	5,294,971	
Health and Human Services	85,217,551	97,054,969	89,948,142	100,712,766	101,187,981	
Education	187,226,702	194,095,535	196,488,708	224,025,572	190,411,990	
Culture & Recreation	19,244,480	20,062,783	18,550,929	21,671,315	20,252,519	
Community & Economic Development	5,926,881	9,188,680	8,152,517	9,322,758	9,470,725	
Administration & Support	-	41,210,102	42,077,580	47,928,542	45,992,478	
General Government	57,856,482	27,757,018	11,553,968	11,096,054	19,416,035	
Community Grants	-	1,816,812	1,816,812	10,114,693	1,819,212	
Operating Transfers Out	3,755,632	4,385,775	3,253,433	3,721,932	3,721,932	
Payments to Escrow Agents	6,332,239	-	-	-	-	
Other Financing Uses	1,773,825	2,049,680	1,735,000	4,627,981	4,627,981	
Debt	88,942,213	86,524,326	84,866,585	84,864,850	84,864,850	
Allow for Encumbrances	-	-	-	-	-	
<b>Total Expenditures/Uses</b>	<b>587,798,470</b>	<b>611,915,288</b>	<b>591,860,883</b>	<b>673,090,179</b>	<b>622,933,211</b>	
Ending Fund Balance	205,935,477	195,086,362	210,340,961	213,665,805	199,524,101	
<b>Total Commitments &amp; Fund Balance</b>	<b>793,733,947</b>	<b>807,001,650</b>	<b>802,201,844</b>	<b>886,755,984</b>	<b>822,457,312</b>	
<b>Fund Balance Utilized/(Gained)</b>	<b>8,733,196</b>	<b>10,849,115</b>	<b>(4,405,484)</b>	<b>(3,324,844)</b>	<b>10,816,860</b>	

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

## General Fund

	FY 24-25	FY 25-26			FY 26-27	
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b><u>Funding Sources</u></b>						
Taxes:						
Ad Valorem	317,098,506	351,245,776	351,888,280	428,344,921	365,975,137	
Sales	107,292,176	110,779,468	107,160,176	107,293,561	107,293,561	
Occupancy Tax	1,259,137	1,100,000	1,100,000	1,100,000	1,100,000	
Gross Receipts	778,544	520,000	520,000	520,000	520,000	
<i>Total Taxes</i>	<i>426,428,363</i>	<i>463,645,244</i>	<i>460,668,456</i>	<i>537,258,482</i>	<i>474,888,698</i>	
Licenses & Permits	746,081	840,291	827,359	823,600	823,600	
Intergovernmental	52,182,659	50,591,354	39,176,172	44,947,485	44,952,121	
Charges for Services	33,206,622	39,730,424	35,758,808	41,983,720	42,546,770	
Interest Earnings on Investments	10,300,251	5,501,500	7,252,691	5,774,500	5,774,500	
Other Revenue	16,244,658	12,965,849	13,921,020	12,774,754	13,031,847	
Operating Transfers In	23,143,993	8,035,775	18,812,852	7,371,932	7,371,932	
<b>Total Revenue</b>	<b>562,252,627</b>	<b>581,310,437</b>	<b>576,417,358</b>	<b>650,934,473</b>	<b>589,389,468</b>	
<b>Beginning Fund Balance</b>	<b>210,169,356</b>	<b>202,335,844</b>	<b>202,335,844</b>	<b>206,544,319</b>	<b>206,544,319</b>	
<b>Total Available Resources</b>	<b>772,421,983</b>	<b>783,646,281</b>	<b>778,753,202</b>	<b>857,478,792</b>	<b>795,933,787</b>	
<b><u>Expenditures</u></b>						
Public Safety	113,714,524	107,372,138	112,969,824	127,474,795	115,666,166	
Environmental Management	3,856,372	3,929,475	4,055,243	5,268,971	5,294,971	
Health and Human Services	85,212,421	97,004,969	89,941,717	100,662,766	101,137,981	
Education	187,226,702	194,095,535	196,488,708	224,025,572	190,411,990	
Culture & Recreation	19,244,480	20,062,783	18,550,929	21,671,315	20,252,519	
Comm & Econ Development	5,926,881	9,188,680	8,152,517	9,322,758	9,470,725	
Administration & Support		41,210,102	42,077,580	47,928,542	45,992,478	
General Government	57,856,482	27,757,018	11,553,968	11,096,054	19,416,035	
Debt	88,942,213	86,524,326	84,866,585	84,864,850	84,864,850	
Community Grants		1,816,812	1,816,812	10,114,693	1,819,212	
Other Financing Uses	1,773,825	2,049,680	1,735,000	4,627,981	4,627,981	
Capital Outlay	6,332,239	-	-	-	-	
Allow for Encumbrances	-	-	-	-	-	
<b>Total Expenditures/Uses</b>	<b>570,086,139</b>	<b>591,011,518</b>	<b>572,208,883</b>	<b>647,058,297</b>	<b>598,954,908</b>	
<b>Ending Fund Balance</b>	<b>202,335,844</b>	<b>192,634,763</b>	<b>206,544,319</b>	<b>210,420,495</b>	<b>196,978,879</b>	
<b>Total Commitments &amp; Fund Balance</b>	<b>772,421,983</b>	<b>783,646,281</b>	<b>778,753,202</b>	<b>857,478,792</b>	<b>795,933,787</b>	
<b>Fund Balance Utilized/(Gained)</b>	<b>7,833,512</b>	<b>9,701,081</b>	<b>(4,208,475)</b>	<b>(3,876,176)</b>	<b>9,565,440</b>	

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

## General Fund

	FY 24-25	FY 25-26			FY 26-27	
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Public Safety</b>						
Emergency Mgmt	581,744	547,074	547,074	612,930	612,930	
Sheriff	81,892,643	78,973,696	83,109,761	92,132,735	84,756,468	
Emergency Services	29,770,749	26,900,495	28,260,852	33,080,174	29,286,792	
Interagency Communication:	503,071	568,554	704,287	1,169,177	580,197	
Family Justice Center	<u>355,135</u>	<u>410,519</u>	<u>347,850</u>	<u>479,779</u>	<u>429,779</u>	
<b>Total Public Safety</b>	<b>113,103,342</b>	<b>107,400,338</b>	<b>112,969,824</b>	<b>127,474,795</b>	<b>115,666,166</b>	
<b>Environmental Mgmt</b>						
Environmental Assistance and Protection	3,291,145	3,299,305	3,022,546	3,414,907	3,440,907	
Conservation of Natural Resources	199,753	1,268,814	402,927	1,218,274	1,218,274	
Inspections	<u>502,570</u>	<u>630,170</u>	<u>629,770</u>	<u>635,790</u>	<u>635,790</u>	
<b>Total Env. Mgmt</b>	<b>3,993,468</b>	<b>5,198,289</b>	<b>4,055,243</b>	<b>5,268,971</b>	<b>5,294,971</b>	
<b>Health and Human Services</b>						
Animal Shelter	1,313,506	1,664,253	1,442,557	1,818,700	1,757,168	
Youth Services	2,079,828	2,166,288	1,998,169	2,140,852	2,140,852	
Health and Human Services	361,895	599,630	214,275	679,674	679,674	
Social Svs	52,687,651	57,811,083	53,818,615	60,839,371	60,577,579	
Aging Services	-	-	-	-	-	
Public Health	25,797,617	28,392,902	26,174,544	28,765,104	28,113,800	
Behavioral Health	<u>5,646,521</u>	<u>6,370,813</u>	<u>6,293,557</u>	<u>6,419,065</u>	<u>7,868,908</u>	
<b>Total Health and Human Services</b>	<b>87,887,018</b>	<b>97,004,969</b>	<b>89,941,717</b>	<b>100,662,766</b>	<b>101,137,981</b>	
<b>Education</b>						
FTCC	12,539,147	12,949,608	12,949,608	13,296,677	13,296,677	
Schools	177,441,136	180,556,505	184,525,305	211,276,172	177,733,177	
NC Cooperative Ext	<u>671,588</u>	<u>1,055,608</u>	<u>748,795</u>	<u>1,187,723</u>	<u>1,117,136</u>	
<b>Total Education</b>	<b>190,651,871</b>	<b>194,561,721</b>	<b>198,223,708</b>	<b>225,760,572</b>	<b>192,146,990</b>	
<b>Culture &amp; Recreation</b>						
Library	9,742,156	9,751,804	9,008,555	9,902,105	9,828,309	
Parks & Rec.	<u>9,548,976</u>	<u>10,537,459</u>	<u>9,542,374</u>	<u>11,769,210</u>	<u>10,424,210</u>	
<b>Total Culture &amp; Rec</b>	<b>19,291,132</b>	<b>20,289,263</b>	<b>18,550,929</b>	<b>21,671,315</b>	<b>20,252,519</b>	
<b>Community &amp; Econ Dev</b>						
Airport	4,132,670	4,322,948	3,738,389	4,262,581	4,440,548	
Community and Economic Development	3,783,307	3,010,392	2,498,788	3,046,147	3,016,147	
Planning	<u>1,625,925</u>	<u>1,915,340</u>	<u>1,915,340</u>	<u>2,074,030</u>	<u>2,074,030</u>	
<b>Total Comm &amp; Econ Dev</b>	<b>9,541,902</b>	<b>9,248,680</b>	<b>8,152,517</b>	<b>9,382,758</b>	<b>9,530,725</b>	

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

<u>General Fund</u>	FY 24-25	FY 25-26		FY 26-27		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Admin &amp; Support</b>						
Budget & Mgmt	711,736	704,109	674,248	770,538	770,538	
Finance	2,352,618	2,873,314	2,643,778	3,107,612	3,107,612	
General Svs	18,038,188	19,161,693	21,441,101	24,579,648	23,002,874	
Human Resources	2,113,449	2,359,585	2,205,212	2,515,648	2,411,077	
MIS	8,212,779	9,898,110	8,803,354	9,878,950	9,878,950	
MapForsyth	1,271,516	1,302,353	1,431,863	1,548,000	1,548,000	
Purchasing	125,773	151,610	151,610	178,420	178,420	
Attorney	2,262,776	2,219,876	2,236,944	2,485,220	2,367,736	
County Commr & Mgr	1,881,593	1,853,919	1,798,566	2,193,937	2,056,702	
Communications	601,651	685,533	690,904	670,569	670,569	
<b>Total Admin &amp; Support</b>	<b><u>37,572,079</u></b>	<b><u>41,210,102</u></b>	<b><u>42,077,580</u></b>	<b><u>47,928,542</u></b>	<b><u>45,992,478</u></b>	
<b>General Government</b>						
Board of Elections	2,462,278	2,687,772	2,208,814	2,906,869	2,894,869	
Register of Deeds	1,588,696	1,775,968	1,579,669	1,901,584	1,901,584	
Tax Admin.	8,208,953	8,621,350	7,765,485	9,120,582	9,075,582	
Non-Departmental	10,046,028	14,671,928	8,331,273	13,184,092	8,376,981	
<b>Total General Govt</b>	<b><u>22,305,955</u></b>	<b><u>27,757,018</u></b>	<b><u>19,885,241</u></b>	<b><u>27,113,127</u></b>	<b><u>22,249,016</u></b>	
<b>Community Grants</b>						
Community Grants	1,937,660	1,816,812	1,801,812	10,114,693	1,819,212	
<b>Total Community Grants</b>	<b><u>1,937,660</u></b>	<b><u>1,816,812</u></b>	<b><u>1,801,812</u></b>	<b><u>10,114,693</u></b>	<b><u>1,819,212</u></b>	
<b>Debt Service</b>	<b><u>85,503,055</u></b>	<b><u>86,524,326</u></b>	<b><u>84,866,585</u></b>	<b><u>84,864,850</u></b>	<b><u>84,864,850</u></b>	
<b>Total</b>	<b><u>571,787,482</u></b>	<b><u>591,011,518</u></b>	<b><u>580,525,156</u></b>	<b><u>660,242,389</u></b>	<b><u>598,954,908</u></b>	

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

## Law Enforcement Equitable Distribution Fund

	FY 24-25	FY 25-26		FY 26-27		
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Intergovernmental	126,296	20,000	194,470	35,000	35,000	
Interest	41,832	2,000	23,105	4,000	4,000	
<b>Total Revenues</b>	<b>168,128</b>	<b>22,000</b>	<b>217,575</b>	<b>39,000</b>	<b>39,000</b>	
Beginning Fund Balance	1,174,176	932,954	932,954	953,469	953,469	
<b>Total Available Resources</b>	<b>1,342,304</b>	<b>954,954</b>	<b>1,150,529</b>	<b>992,469</b>	<b>992,469</b>	
<b><u>Expenditures</u></b>						
Training and Conference	-	50,000	50,000	100,000	100,000	
Payments to Other Agencies	133,853	117,000	86,360	90,680	90,680	
Capital Equipment	275,497	60,700	60,700	121,400	121,400	
Other Financing Uses -						
Operating Transfers Out	-	-	-	-	-	
<b>Total Expenditures/Uses</b>	<b>409,350</b>	<b>227,700</b>	<b>197,060</b>	<b>312,080</b>	<b>312,080</b>	
Ending Fund Balance	932,954	727,254	953,469	680,389	680,389	
<b>Total Commitments &amp; Fund Balance</b>	<b>1,342,304</b>	<b>954,954</b>	<b>1,150,529</b>	<b>992,469</b>	<b>992,469</b>	

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

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## Fire Tax Districts Fund

	FY 24-25	FY 25-26		FY 26-27		
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
Property	13,209,225	16,235,490	16,356,753	21,483,420	18,729,753	
Sales	3,312,334	3,497,746	3,253,433	3,957,630	3,957,630	
Total Taxes	16,521,559	19,733,236	19,610,186	25,441,050	22,687,383	
Intergovernmental	-	-	-	-	-	
Investment Earnings	75,421	-	-	-	-	
<b>Total Revenues</b>	<b>16,596,980</b>	<b>19,733,236</b>	<b>19,610,186</b>	<b>25,441,050</b>	<b>22,687,383</b>	
Beginning Fund Balance	1,574,376	1,564,469	1,564,469	1,832,927	1,832,927	
<b>Total Available Resources</b>	<b>18,171,356</b>	<b>21,297,705</b>	<b>21,174,655</b>	<b>27,273,977</b>	<b>24,520,310</b>	
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	12,851,255	16,088,295	16,088,295	21,530,870	19,477,291	
Other Financing Uses -						
Operating Transfers out	3,755,632	4,385,775	3,253,433	3,721,932	3,721,932	
<b>Total Expenditures/Uses</b>	<b>16,606,887</b>	<b>20,474,070</b>	<b>19,341,728</b>	<b>25,252,802</b>	<b>23,199,223</b>	
Ending Fund Balance	1,564,469	823,635	1,832,927	2,021,175	1,321,087	
<b>Total Commitments &amp; Fund Balance</b>	<b>18,171,356</b>	<b>21,297,705</b>	<b>21,174,655</b>	<b>27,273,977</b>	<b>24,520,310</b>	

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

## Moser Bequest for Care of Elderly Fund

	FY 24-25	FY 25-26		FY 26-27		
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Investment Earnings	10,490	500	7,695	500	500	
Fund Balance	-	-	-	-	-	
<b>Total Revenues</b>	<b>10,490</b>	<b>500</b>	<b>7,695</b>	<b>500</b>	<b>500</b>	
Beginning Fund Balance	298,764	304,124	304,124	305,394	305,394	
<b>Total Available Resources</b>	<b>309,254</b>	<b>304,624</b>	<b>311,819</b>	<b>305,894</b>	<b>305,894</b>	
<b><u>Expenditures</u></b>						
Other Financing Uses -						
Human Service - If Only	5,130	50,000	6,425	50,000	50,000	
<b>Total Expenditures/Uses</b>	<b>5,130</b>	<b>50,000</b>	<b>6,425</b>	<b>50,000</b>	<b>50,000</b>	
Ending Fund Balance	304,124	254,624	305,394	255,894	255,894	
<b>Total Commitments &amp; Fund Balance</b>	<b>309,254</b>	<b>304,624</b>	<b>311,819</b>	<b>305,894</b>	<b>305,894</b>	

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

## Emergency Telephone System Fund

	FY 24-25	FY 25-26		FY 26-27		
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
E911 Surcharge						
Total Taxes	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Interest Earnings	37,049	-	13,553	-	-	
<b>Total Revenues</b>	<b>37,049</b>	<b>-</b>	<b>13,553</b>	<b>-</b>	<b>-</b>	
Beginning Fund Balance	1,452,001	798,086	798,086	704,852	704,852	
<b>Total Available Resources</b>	<b>1,489,050</b>	<b>798,086</b>	<b>811,639</b>	<b>704,852</b>	<b>704,852</b>	
<b><u>Expenditures</u></b>						
Maintenance Service	70,491	90,000	75,555	151,000	151,000	
Rent	-	-	-	-	-	
Communications	13,892	20,000	6,685	20,000	20,000	
Other Purchased Services	4,800	10,000	2,433	10,000	10,000	
Travel/Training	5,993	5,000	4,055	5,000	5,000	
Materials & Supplies	4,155	27,000	18,059	46,000	46,000	
Other Operating Costs	-	-	-	-	-	
Equipment	591,633	-	-	185,000	185,000	
<b>Public Safety Expenditures</b>	<b>690,964</b>	<b>152,000</b>	<b>106,787</b>	<b>417,000</b>	<b>417,000</b>	
Other Financing Uses	-	-	-	-	-	
<b>Total Expenditures/Uses</b>	<b>690,964</b>	<b>152,000</b>	<b>106,787</b>	<b>417,000</b>	<b>417,000</b>	
Ending Fund Balance	798,086	646,086	704,852	287,852	287,852	
<b>Total Commitments &amp; Fund Balance</b>	<b>1,489,050</b>	<b>798,086</b>	<b>811,639</b>	<b>704,852</b>	<b>704,852</b>	

## REVENUE SOURCES & EXPENDITURE USES

	FY 2026 Adopted	FY 2027 Recommended	FY 26-27 \$ Change	FY 26-7 % Change	FY 26-27 % of Total
Property Tax	351,245,776	365,975,137	14,729,361	4.2%	61.1%
Sales Tax	110,779,468	107,293,561	(3,485,907)	-3.1%	17.9%
Other Tax	1,620,000	1,620,000	-	0.0%	0.3%
Licenses & Permits	840,291	823,600	(16,691)	-2.0%	0.1%
Intergovernmental	50,591,354	44,621,638	(5,969,716)	-11.8%	7.4%
Charges for Services	39,730,424	42,546,770	2,816,346	7.1%	7.1%
Earnings on Investments	5,501,500	5,774,500	273,000	5.0%	1.0%
Other Revenues	12,965,849	13,362,330	396,481	3.1%	2.2%
Other Financing Sources	8,035,775	7,371,932	(663,843)	-8.3%	1.2%
Fund Balance	9,701,081	9,565,440	(135,641)	-1.4%	1.6%
<b>Total Revenue Sources</b>	<b>591,011,518</b>	<b>598,954,908</b>	<b>7,943,390</b>	<b>1.3%</b>	
Personal Services	213,371,321	221,611,128	8,239,807	3.9%	37.0%
Professional & Technical Services	15,417,723	16,212,146	794,423	5.2%	2.7%
Purchased Property Services	35,273,546	35,030,325	(243,221)	-0.7%	5.8%
Training & Conferences	1,204,758	1,328,088	123,330	10.2%	0.2%
Materials & Supplies	15,226,439	16,114,734	888,295	5.8%	2.7%
Other Operating Costs	11,611,112	12,376,991	765,879	6.6%	2.1%
Contingency	500,000	500,000	-	0.0%	0.1%
Reserve	2,045,170	2,950,436	905,266	44.3%	0.5%
Capital Outlay	3,310,300	2,658,718	(651,582)	-19.7%	0.4%
Existing/Committed Debt Service	87,852,347	84,454,641	(3,397,706)	-3.9%	14.1%
Payments to Other Agencies	203,149,122	200,825,673	(2,323,449)	-1.1%	33.5%
Other Financing Uses	2,049,680	4,892,028	2,842,348	138.7%	0.8%
<b>Total Expenditure Uses</b>	<b>591,011,518</b>	<b>598,954,908</b>	<b>7,943,390</b>	<b>1.3%</b>	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 24-25	FY 25-26		FY 26-27		
	Actual	Original	Estimate	Request	Recommen	Adopted
<b>Personal Services</b>						
Emergency Services	22,907,440	23,332,343	22,135,777	25,716,338	24,573,630	
Interagency Communications	248,342	228,765	233,709	456,928	277,848	
Sheriff's Office	61,131,555	59,012,737	61,148,501	68,018,738	64,174,190	
Family Justice Center	329,272	391,737	331,761	408,997	408,997	
Conservation of Natural Resources	138,124	154,434	167,802	177,205	177,205	
Environmental Assistance & Protection	2,697,617	2,736,295	2,578,914	2,895,617	2,895,617	
Inspections	1,025	1,800	1,400	1,800	1,800	
Animal Shelter	943,262	1,024,111	1,043,258	1,379,331	1,326,799	
Youth Services	25,815	25,436	18,561	15,000	15,000	
Health and Human Services	354,672	548,620	200,533	651,164	651,164	
Social Services	42,591,684	44,348,215	41,278,173	47,148,353	46,888,561	
Public Health	21,874,641	23,204,969	21,671,035	24,595,069	24,405,185	
Behavioral Health Services	1,400,495	1,536,559	1,495,966	1,656,898	2,460,379	
NC Cooperative Extension Service	153,656	288,258	156,245	474,009	404,629	
Library	7,709,325	7,841,785	7,485,423	8,298,190	8,284,344	
Parks and Recreation	6,487,356	6,737,674	6,282,518	7,113,687	7,113,687	
Airport	973,276	974,010	911,053	1,010,094	1,010,094	
Community & Economic Development	762,967	822,828	778,198	891,578	891,578	
Budget and Management	698,770	683,215	660,679	735,844	735,844	
Finance	2,005,461	2,307,718	2,296,608	2,555,816	2,555,816	
General Services	7,843,669	8,514,875	7,803,702	9,194,017	9,019,609	
Human Resources	1,655,856	1,690,860	1,595,939	1,871,153	1,773,582	
Management Information Services	4,323,415	4,474,779	4,221,167	4,475,798	4,475,798	
MapForsyth	1,093,239	1,089,337	1,238,696	1,334,984	1,334,984	
Attorney	2,217,465	2,157,304	2,191,396	2,415,963	2,304,679	
County Commissioners and Manager	1,593,081	1,535,807	1,499,208	1,815,771	1,729,826	
Communications	520,892	509,978	522,016	556,014	556,014	
Board of Elections	1,143,022	926,905	1,074,566	1,267,341	1,255,341	
Register of Deeds	1,478,554	1,632,861	1,454,412	1,759,877	1,759,877	
Tax Administration	5,670,014	5,874,178	5,296,159	6,249,051	6,249,051	
Non-Departmental	4,118,455	8,762,928	3,880,258	6,702,111	1,900,000	
<b>Total Personal Services</b>	<b>205,092,417</b>	<b>213,371,321</b>	<b>201,653,633</b>	<b>231,842,736</b>	<b>221,611,128</b>	
<b>Professional and Technical Services</b>						
Emergency Services	661,564	568,483	536,777	582,950	579,750	
Sheriff's Office	8,281,213	9,088,840	9,569,236	9,668,588	9,742,063	
Environmental Assistance & Protection	357	1,350	825	1,350	1,350	
Animal Shelter	84,193	319,773	171,600	183,000	183,000	
Social Services	193,178	357,000	301,255	417,000	417,000	
Public Health	530,048	797,329	657,811	600,262	600,262	
NC Cooperative Extension Service	-	40	40	40	40	
Parks and Recreation	239,606	291,269	282,072	312,692	292,692	
Airport	1,784	10,150	3,883	10,645	10,645	
Community & Economic Development	700	5,000	3,500	5,000	5,000	
Budget and Management	-	750	765	14,565	14,565	
Finance	43,793	153,000	46,350	46,100	46,100	
General Services	1,343,759	1,637,004	1,598,613	2,576,106	2,043,126	
Human Resources	34,956	54,000	4,000	4,000	4,000	
County Commissioners and Manager	-	-	-	5,000	5,000	
Attorney	-	1,200	-	1,200	1,200	
Board of Elections	728,539	951,930	735,000	1,072,712	1,072,712	
Tax Administration	701,439	1,005,605	900,000	1,043,641	1,043,641	
Non-Departmental	93,500	175,000	116,000	150,000	150,000	
<b>Total Professional and Technical Services</b>	<b>12,938,629</b>	<b>15,417,723</b>	<b>14,927,727</b>	<b>16,694,851</b>	<b>16,212,146</b>	
<b>Purchased Services</b>						
Emergency Services	1,467,609	1,602,484	1,411,177	1,755,394	1,755,394	
Interagency Communications	212,856	279,139	223,299	279,599	241,699	
Sheriff's Office	7,481,747	7,263,792	6,675,806	6,609,402	6,223,846	
Family Justice Center	3,557	7,782	4,215	56,382	6,382	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 24-25	FY 25-26		FY 26-27		
	Actual	Original	Estimate	Request	Recommen	Adopted
<b>Purchased Services (continued)</b>						
Conservation of Natural Resources	-	950,000	101,995	895,218	895,218	
Environmental Assistance & Protection	393,921	454,137	364,287	451,417	454,417	
Animal Shelter	123,300	142,739	46,189	56,779	47,779	
Youth Services	971,577	1,215,000	930,960	1,200,000	1,200,000	
Health and Human Services	850	33,700	3,142	11,200	11,200	
Social Services	1,976,872	2,860,046	2,290,333	2,647,002	2,647,002	
Public Health	1,099,897	1,470,662	2,150,723	1,607,687	1,179,687	
Behavioral Health Services	40,862	57,590	54,335	61,880	77,296	
NC Cooperative Extension Service	468,012	642,062	511,166	596,499	596,499	
Library	1,001,591	917,228	537,688	557,184	557,184	
Parks and Recreation	1,801,458	2,008,620	1,550,581	1,674,544	1,579,544	
Airport	1,126,727	1,143,424	1,188,458	1,256,216	1,256,216	
Community & Economic Development	188,178	175,323	156,190	119,744	89,744	
Budget and Management	5,444	7,194	5,554	7,194	7,194	
Finance	272,438	353,691	259,791	448,291	448,291	
General Services	5,250,239	5,643,956	7,982,595	8,389,546	8,035,903	
Human Resources	329,377	501,025	487,578	518,013	518,013	
Management Information Services	3,226,866	4,582,881	3,926,180	4,495,902	4,495,902	
MapForsyth	167,740	187,714	174,482	187,714	187,714	
Attorney	17,646	19,572	13,037	20,057	20,057	
County Commissioners and Manager	201,830	191,511	180,751	241,445	191,445	
Communications	66,303	160,555	149,505	99,555	99,555	
Board of Elections	441,726	716,184	349,522	502,427	502,427	
Register of Deeds	95,758	108,157	102,207	106,157	106,157	
Tax Administration	1,734,698	1,577,378	1,447,730	1,643,560	1,598,560	
Non-Departmental	49	-	36,041	-	-	
<b>Total Purchased Services</b>	<b>30,169,128</b>	<b>35,273,546</b>	<b>33,315,517</b>	<b>36,496,008</b>	<b>35,030,325</b>	
<b>Travel</b>						
Emergency Services	59,635	71,700	56,243	86,440	77,440	
Interagency Communications	180	4,000	2,000	14,000	4,000	
Sheriff's Office	205,637	236,194	233,245	653,865	301,452	
Family Justice Center	609	1,500	943	3,700	3,700	
Conservation of Natural Resources	60	3,470	2,280	6,192	6,192	
Environmental Assistance & Protection	11,507	26,615	17,208	27,015	27,015	
Inspections	1,355	1,300	1,300	1,300	1,300	
Animal Shelter	1,135	3,000	3,000	7,960	7,960	
Health and Human Services	809	2,910	1,400	2,910	2,910	
Social Services	116,467	186,622	184,291	193,456	193,456	
Public Health	137,270	228,589	210,674	251,844	235,674	
Behavioral Health Services	8,522	16,000	8,350	16,000	23,500	
NC Cooperative Extension Service	5,014	26,230	15,445	26,410	25,285	
Library	19,716	20,150	7,520	20,150	20,150	
Parks and Recreation	10,226	15,015	14,100	21,570	21,570	
Airport	9,965	25,600	25,600	25,600	25,600	
Community & Economic Development	4,586	10,000	9,500	10,000	10,000	
Budget and Management	6,289	10,500	7,000	10,485	10,485	
Finance	18,162	35,905	27,300	35,905	35,905	
General Services	8,527	16,670	15,340	44,114	30,545	
Human Resources	9,345	13,600	13,600	14,200	14,200	
Management Information Services	22,153	35,250	30,000	35,250	35,250	
MapForsyth	8,632	10,957	9,757	10,957	10,957	
Attorney	19,076	27,825	19,530	30,725	27,725	
County Commissioners and Manager	62,418	83,286	74,750	85,086	84,086	
Board of Elections	12,807	17,079	6,696	17,369	17,369	
Register of Deeds	262	1,650	500	2,250	2,250	
Tax Administration	37,425	73,141	50,050	72,112	72,112	
Non-Departmental	1,325	-	-	-	-	
<b>Total Travel</b>	<b>799,114</b>	<b>1,204,758</b>	<b>1,047,622</b>	<b>1,726,865</b>	<b>1,328,088</b>	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 24-25	FY 25-26		FY 26-27		
	Actual	Original	Estimate	Request	Recommen	Adopted
<b>Materials and Supplies</b>						
Emergency Services	1,166,127	1,135,410	1,198,209	1,477,960	1,319,260	
Interagency Communications	11,338	28,150	245,079	266,100	28,100	
Sheriff's Office	1,925,204	2,416,488	2,009,505	3,247,920	2,297,741	
Family Justice Center	21,697	8,500	10,431	7,700	7,700	
Conservation of Natural Resources	3,064	5,640	8,227	5,640	5,640	
Environmental Assistance & Protection	12,345	29,260	23,019	28,360	28,360	
Animal Shelter	158,220	173,630	177,810	190,630	190,930	
Youth Services	-	500	-	500	500	
Health and Human Services	5,563	14,400	9,200	14,400	14,400	
Social Services	153,003	411,060	437,443	408,700	406,700	
Public Health	1,985,064	1,739,707	1,452,641	1,667,119	1,649,869	
Behavioral Health Services	2,337,746	2,637,757	2,617,147	2,639,108	3,257,987	
NC Cooperative Extension Service	41,640	93,194	62,690	84,792	84,792	
Library	984,597	954,171	961,934	1,007,811	947,861	
Parks and Recreation	873,045	1,139,286	1,133,365	1,249,032	1,158,032	
Airport	87,361	139,185	113,611	190,835	190,835	
Community & Economic Development	7,171	10,650	9,450	10,750	10,750	
Budget and Management	853	1,700	150	1,700	1,700	
Finance	10,364	17,000	8,229	15,500	15,500	
General Services	2,877,625	3,320,514	3,151,220	3,863,068	3,477,894	
Human Resources	20,559	55,050	59,045	62,782	55,782	
Management Information Services	477,121	696,300	616,007	766,100	766,100	
MapForsyth	1,030	3,760	1,828	3,760	3,760	
Attorney	3,684	6,875	6,706	9,375	6,875	
County Commissioners and Manager	15,709	33,650	34,082	38,000	37,850	
Communications	14,420	14,000	18,883	14,000	14,000	
Board of Elections	132,425	68,054	38,934	42,098	42,098	
Register of Deeds	13,572	30,150	22,000	30,150	30,150	
Tax Administration	26,249	42,398	25,996	63,568	63,568	
Non-Departmental	52,682	-	-	5,000	-	
<b>Total Materials and Supplies</b>	<b>13,419,478</b>	<b>15,226,439</b>	<b>14,452,841</b>	<b>17,412,458</b>	<b>16,114,734</b>	
<b>Other Operating Costs</b>						
Emergency Services	195,953	23,265	60,852	24,345	23,625	
Interagency Communications	2,155	300	200	350	350	
Sheriff's Office	942,620	78,455	603,234	94,416	84,416	
Family Justice Center	-	1,000	500	3,000	3,000	
Conservation of Natural Resources	2,825	6,635	4,875	6,535	6,535	
Environmental Assistance & Protection	1,967	3,220	2,615	3,220	3,220	
Animal Shelter	3,396	1,000	700	1,000	700	
Youth Services	13,188	-	-	-	-	
Social Services	7,649,883	9,189,180	8,857,621	9,955,282	9,955,282	
Public Health	71,487	48,883	31,660	43,123	43,123	
Behavioral Health Services	3,914	7,736	2,588	7,417	2,617	
NC Cooperative Extension Service	3,265	5,824	3,209	5,973	5,891	
Library	26,927	18,470	15,990	18,770	18,770	
Parks and Recreation	29,291	7,115	64,871	7,205	7,205	
Airport	5,706	4,500	15,137	4,500	4,500	
Community & Economic Development	149,562	83,885	16,950	77,075	77,075	
Budget and Management	380	750	100	750	750	
Finance	2,400	6,000	5,500	6,000	6,000	
General Services	86,565	11,674	20,207	17,030	17,030	
Human Resources	63,357	45,050	45,050	45,500	45,500	
Management Information Services	10,335	14,400	10,000	11,400	11,400	
MapForsyth	875	2,585	200	2,585	2,585	
Attorney	4,906	7,100	6,275	7,900	7,200	
County Commissioners and Manager	8,555	9,665	9,775	8,635	8,495	
Communications	35	1,000	500	1,000	1,000	
Board of Elections	3,760	7,620	4,096	4,922	4,922	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 24-25	FY 25-26		FY 26-27		
	Actual	Original	Estimate	Request	Recommen	Adopted
<b>Other Operating Costs (continued)</b>						
Register of Deeds	550	3,150	550	3,150	3,150	
Tax Administration	39,128	48,650	45,550	48,650	48,650	
Non-Departmental	198,799	1,974,000	671,056	1,984,000	1,984,000	
<b>Total Other Operating Costs</b>	<b>9,521,784</b>	<b>11,611,112</b>	<b>10,499,861</b>	<b>12,393,733</b>	<b>12,376,991</b>	
<b>Capital</b>						
Emergency Services	2,961,252	150,000	2,786,849	3,404,097	925,043	
Interagency Communications	-	-	-	124,000	-	
Sheriff's Office	1,251,404	95,300	2,074,504	3,063,836	1,156,790	
Environmental Assistance & Protection	147,503	17,500	9,750	-	-	
Social Services	6,563	450,000	469,500	60,618	60,618	
Public Health	99,210	-	-	-	-	
Parks and Recreation	107,994	112,000	214,867	809,000	25,000	
Airport	16,838	116,000	7,795	10,000	10,000	
Community and Economic Development	32,674	-	-	-	-	
General Services	627,804	17,000	869,425	495,767	378,767	
Management Information Services	152,889	94,500	-	94,500	94,500	
MapForsyth	-	8,000	6,900	8,000	8,000	
Non-Departmental	85,542	2,250,000	-	-	-	
<b>Total Capital</b>	<b>5,489,673</b>	<b>3,310,300</b>	<b>6,439,590</b>	<b>8,069,818</b>	<b>2,658,718</b>	
<b>Debt Service</b>						
Airport	1,208,279	1,353,031	1,179,331	1,149,093	1,149,093	
Debt Service	85,503,055	86,499,316	84,866,585	83,305,548	83,305,548	
<b>Total Debt Service</b>	<b>86,711,334</b>	<b>87,852,347</b>	<b>86,045,916</b>	<b>84,454,641</b>	<b>84,454,641</b>	
<b>Payments to Other Agencies</b>						
Emergency Management	581,744	547,074	547,074	612,930	612,930	
Emergency Services	251,170	16,810	74,968	32,650	32,650	
Sheriff's Office	654,907	781,890	795,730	775,970	775,970	
Youth Services	1,069,248	925,352	1,048,648	925,352	925,352	
Conservation of Natural Resources	55,680	117,748	117,748	96,597	96,597	
Environmental Assistance & Protection	25,928	30,928	25,928	7,928	30,928	
Inspections	500,190	627,070	627,070	632,690	632,690	
Public Health	-	6,919	-	-	-	
Behavioral Health Services	1,854,982	2,115,171	2,115,171	2,037,762	2,037,762	
Forsyth Technical Community College	12,539,147	12,721,187	12,949,608	13,027,955	13,027,955	
Winston-Salem/Forsyth County Schools	173,999,331	178,821,505	182,790,305	209,541,172	175,998,177	
Airport	-	1,000	1,000	1,000	1,000	
Community & Economic Development	2,598,644	1,842,706	1,485,000	1,872,000	1,872,000	
Planning	1,625,925	1,915,340	1,915,340	2,074,030	2,074,030	
Purchasing	125,773	151,610	151,610	178,420	178,420	
Community Grants	2,029,100	1,816,812	1,801,812	10,114,693	1,819,212	
Non-Departmental	5,455,662	710,000	2,986,988	710,000	710,000	
<b>Total Payments to Other Agencies</b>	<b>203,367,431</b>	<b>203,149,122</b>	<b>209,434,000</b>	<b>242,641,149</b>	<b>200,825,673</b>	
<b>Contingency and Reserves</b>						
Conservation of Natural Resources	-	30,887	-	30,887	30,887	
Social Services	-	8,960	-	8,960	8,960	
Public Health	-	895,844	-	-	-	
Forsyth Technical Community College	-	228,421	-	268,722	268,722	
Airport	-	556,048	-	604,598	782,565	
Non-Departmental	-	500,000	-	500,000	500,000	
Debt Service	-	25,010	-	1,559,302	1,559,302	
<b>Total Contingency</b>	<b>-</b>	<b>2,245,170</b>	<b>-</b>	<b>2,972,469</b>	<b>3,150,436</b>	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 24-25	FY 25-26		FY 26-27		
	Actual	Original	Estimate	Request	Recommen	Adopted
<b>Budget Only</b>						
Non-Departmental	-	300,000	-	300,000	300,000	
<b>Total Budget Only</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	
<b>Other Financing Uses</b>						
Emergency Servies	100,000	-	-	-	-	
Interagency Communications	28,200	28,200	-	28,200	28,200	
Sheriff's Office	18,356	-	-	-	-	
Behavioral Health Services	-	-	-	-	9,367	
Winston-Salem/Forsyth County Schools	3,441,805	1,735,000	1,735,000	1,735,000	1,735,000	
Parks and Recreation	-	226,480	-	581,480	226,480	
Airport	702,735	-	292,521	-	-	
Community & Economic Development	38,825	60,000	40,000	60,000	60,000	
Non-Departmental	(51,425)	-	701,395	2,832,981	2,832,981	
<b>Total Other Financing Uses</b>	<b>4,278,496</b>	<b>2,049,680</b>	<b>2,768,916</b>	<b>5,237,661</b>	<b>4,892,028</b>	
<b>Total Expenditures</b>	<b>571,787,484</b>	<b>591,011,518</b>	<b>580,585,623</b>	<b>660,242,389</b>	<b>598,954,908</b>	

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 24-25	FY 25-26			FY 26-27	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>Taxes</b>						
Debt Service	52,016,005	53,178,939	53,186,368	53,694,881	53,694,881	
Non-Departmental	374,412,357	410,466,305	407,482,088	421,193,817	421,193,817	
<b>Total Taxes</b>	<b>426,428,362</b>	<b>463,645,244</b>	<b>460,668,456</b>	<b>474,888,698</b>	<b>474,888,698</b>	
<b>Licenses and Permits</b>						
Emergency Services	4,200	3,500	2,500	3,500	3,500	
Sheriff's Office	181,893	250,000	240,802	225,000	225,000	
Environmental Assistance & Protection	227,456	229,191	227,457	230,500	230,500	
Public Health	251,825	272,600	275,600	279,600	279,600	
Register of Deeds	62,225	65,000	61,000	65,000	65,000	
Non-Departmental	18,482	20,000	20,000	20,000	20,000	
<b>Total Licenses and Permits</b>	<b>746,081</b>	<b>840,291</b>	<b>827,359</b>	<b>823,600</b>	<b>823,600</b>	
<b>Intergovernmental</b>						
Debt Service	1,505,811	1,240,915	931,127	960,370	960,370	
Emergency Services	302,361	227,960	289,260	317,625	317,625	
Interagency Communications	(30,000)	200,000	200,000	200,000	200,000	
Sheriff's Office	4,187,811	4,480,907	349,735	350,725	304,800	
Conservation of Natural Resources	38,343	991,298	146,980	935,566	935,566	
Environmental Assistance & Protection	803,948	769,000	729,523	721,172	721,172	
Animal Shelter	-	-	3,311	-	-	
Youth Services	1,092,148	940,852	1,064,148	940,852	940,852	
Health and Human Services	-	-	3,357	-	-	
Social Services	30,599,853	27,363,104	23,340,408	26,750,114	26,750,114	
Public Health	7,786,828	9,338,105	7,057,640	7,801,814	7,587,875	
Behavioral Health Services	135,103	120,000	125,000	120,000	120,000	
Library	391,458	341,777	409,956	392,141	392,141	
Parks and Recreation	536,257	726,375	648,685	1,047,544	840,044	
Airport	3,000	3,000	5,000	-	-	
Community and Economic Development	640,554	369,000	309,000	751,171	1,223,171	
General Services	461,119	449,100	410,800	444,100	444,100	
MapForsyth	289,904	341,744	340,376	373,808	373,808	
Board of Elections	-	278,217	68,710	-	-	
Non-Departmental	3,542,961	2,410,000	2,743,156	2,510,000	2,510,000	
<b>Total Intergovernmental</b>	<b>52,287,459</b>	<b>50,591,354</b>	<b>39,176,172</b>	<b>44,617,002</b>	<b>44,621,638</b>	
<b>Charges for Services</b>						
Emergency Services	16,080,028	15,603,123	15,684,980	17,154,647	17,154,647	
Interagency Communications	110,546	141,928	141,928	138,000	138,000	
Sheriff's Office	2,611,794	5,966,736	5,898,073	7,015,473	6,901,023	
Environmental Assistance & Protection	21,152	1,500	2,100	1,500	1,500	
Inspections	568,809	189,210	189,210	330,330	330,330	
Animal Shelter	76,577	60,000	42,368	63,000	63,000	
Health and Human Services	-	22,500	-	22,500	-	
Social Services	510,267	293,053	436,759	293,053	293,053	
Public Health	1,525,333	1,859,209	1,208,272	1,357,210	1,357,210	
Behavioral Health Services	-	2,400,000	-	2,400,000	3,100,000	
NC Cooperative Extension Service	4,856	11,500	2,800	11,500	11,500	
Library	18,956	13,000	18,573	13,000	13,000	
Parks and Recreation	4,816,726	5,189,180	5,080,920	5,846,100	5,846,100	
Finance	314,896	301,500	311,200	311,000	311,000	
General Services	570	500	200	500	500	
Board of Elections	7,627	5,800	25	100	100	
Register of Deeds	5,157,411	6,221,204	5,195,000	5,473,664	5,473,664	
Tax Administration	1,381,073	1,450,481	1,546,400	1,552,143	1,552,143	
<b>Total Charges for Services</b>	<b>33,206,621</b>	<b>39,730,424</b>	<b>35,758,808</b>	<b>41,983,720</b>	<b>42,546,770</b>	

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

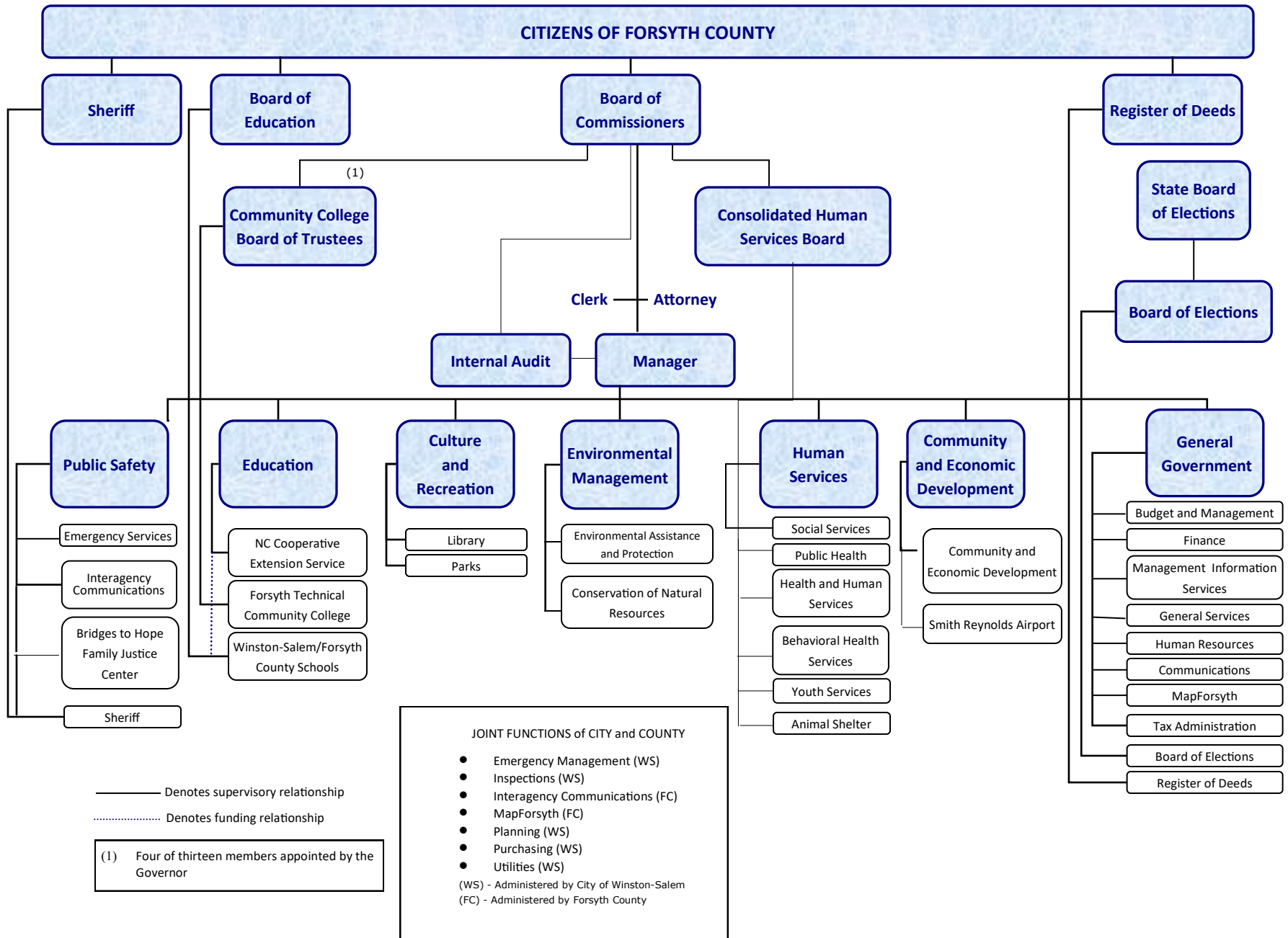
	FY 24-25 Actual	FY 25-26 Original      Estimate		Request	FY 26-27 Recommend	Adopted
<b>Earnings on Investments</b>						
Public Health	1,569	-	248	-	-	
Register of Deeds	76,380	1,500	42,000	1,500	1,500	
Non-Departmental	10,046,366	5,500,000	7,210,443	5,773,000	5,773,000	
<b>Total Earnings on Investments</b>	<b>10,124,315</b>	<b>5,501,500</b>	<b>7,252,691</b>	<b>5,774,500</b>	<b>5,774,500</b>	
<b>Other Revenues</b>						
Emergency Services	1,589,751	1,785,758	1,799,208	1,799,911	1,799,911	
Interagency Communications	67,041	67,600	67,000	70,000	70,000	
Sheriff's Office	707,306	757,590	713,031	804,850	765,050	
Youth Services	20,661	-	4,921	-	-	
Family Justice Center	-	-	5,600	-	-	
Conservation of Natural Resources	1,421	4,580	1,650	4,580	4,580	
Environmental Assistance & Protection	238	200	100	100	100	
Animal Shelter	38,555	-	41,413	40,123	10,123	
Social Services	893,858	1,345,027	450,316	1,508,837	1,344,719	
Public Health	315,128	1,472,871	1,416,891	1,452,871	1,958,882	
Behavioral Health Services	2,232,805	182,285	2,015,000	182,285	182,285	
Winston-Salem/Forsyth County Schools	774,949	-	-	-	-	
NC Cooperative Extension Service	54,148	72,665	45,662	37,000	37,000	
Library	73,072	59,715	53,223	23,615	23,615	
Parks and Recreation	622,617	705,622	675,102	746,430	746,430	
Airport	4,020,440	4,319,948	4,370,903	4,440,548	4,440,548	
Community and Economic Development	139,130	80,000	80,000	-	-	
Finance	5,085	-	(4)	-	-	
General Services	1,136,264	770,701	933,872	645,300	630,300	
Human Resources	6,045	6,400	2,520	-	-	
MapForsyth	505	780	-	780	780	
Board of Elections	3,805	-	17,794	-	-	
County Commissioners and Manager	470	-	300	-	-	
Register of Deeds	2,137	2,607	971	2,607	2,607	
Tax Administration	468,203	536,500	400,351	550,400	550,400	
Non-Departmental	3,120,394	795,000	825,196	795,000	795,000	
<b>Total Other Revenues</b>	<b>16,294,028</b>	<b>12,965,849</b>	<b>13,921,020</b>	<b>13,105,237</b>	<b>13,362,330</b>	
<b>Other Financing Sources</b>						
Debt Service	4,756,612	3,650,000	3,650,000	3,650,000	3,650,000	
Emergency Services	851,043	888,029	1,222,515	3,721,932	3,721,932	
Sheriff's Office	1,037,190	-	-	-	-	
Parks and Recreation	75,925	-	-	-	-	
Community and Economic Development	-	-	-	-	-	
Finance	78,000	-	-	-	-	
General Services	361,767	-	-	-	-	
Non-Departmental	17,234,578	3,497,746	13,940,337	-	-	
<b>Total Other Financing Sources</b>	<b>24,395,115</b>	<b>8,035,775</b>	<b>18,812,852</b>	<b>7,371,932</b>	<b>7,371,932</b>	
<b>Fund Balance</b>						
Debt Service	-	8,175,963	-	8,341,985	8,341,985	
Sheriff's Office	-	-	-	-	-	
Youth Services	-	-	-	-	-	
Social Services	-	1,067,674	-	1,067,674	1,067,674	
Public Health	-	301,663	-	-	-	
Behavioral Health Services	-	-	-	-	-	
Finance	-	110,122	-	110,122	110,122	
Register of Deeds	-	45,659	-	45,659	45,659	
Non-Departmental	-	-	-	-	-	
<b>Total Fund Balance</b>	<b>-</b>	<b>9,701,081</b>	<b>-</b>	<b>9,565,440</b>	<b>9,565,440</b>	
<b>Total Revenues</b>	<b>563,481,981</b>	<b>591,011,518</b>	<b>576,417,358</b>	<b>598,130,129</b>	<b>598,954,908</b>	

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## PERSONNEL POSITIONS BY SERVICE AREA

	FY 24-25	FY 25-26		FY 26-27		Adopted
	Actual	Budget	Estimate	Request	Recommend	
<b>Public Safety</b>						
<b>Emergency Services</b>						
Full	283	286	289	298	291	
Part	14	13	13	13	13	
<b>Interagency Communications</b>						
Full	2	2	2	4	2	
Part	1	1	1	1	1	
<b>Sheriff</b>						
Full	586	595	596	631	597	
Part	24	24	24	24	24	
<b>Family Justice Center</b>						
Full	5	5	5	5	5	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>876</b>	<b>888</b>	<b>892</b>	<b>938</b>	<b>895</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>38</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0</b>
<b>Environmental Management</b>						
<b>Conservation of Natural Resources</b>						
Full	2	2	2	2	2	
Part	0	0	0	0	0	
<b>Environmental Assistance &amp; Protection</b>						
Full	25	25	25	25	25	
Part	1	1	1	1	1	
<b>Total Service Area - Full</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Health and Human Services</b>						
<b>Animal Shelter</b>						
Full	15	19	19	19	19	
Part	2	1	1	3	1	
<b>Health and Human Services</b>						
Full	5	7	7	7	7	
Part	0	0	0	0	0	
<b>Social Services</b>						
Full	560	564	566	570	565	
Part	0	0	0	0	0	
<b>Public Health</b>						
Full	263	262	263	262	256	
Part	24	23	23	14	12	
<b>Behavioral Health</b>						
Full	16	30	30	26	26	
Part	1	1	1	1	1	
<b>Total Service Area - Full</b>	<b>859</b>	<b>882</b>	<b>885</b>	<b>884</b>	<b>873</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>27</b>	<b>25</b>	<b>25</b>	<b>18</b>	<b>14</b>	<b>0</b>

# PERSONNEL POSITIONS BY SERVICE AREA

	FY 24-25	FY 25-26		FY 26-27		Adopted
	Actual	Budget	Estimate	Request	Recommend	
<b><u>Education</u></b>						
<b>N.C. Cooperative Extension Service</b>						
Full	15	15	15	15	15	
Part	2	2	2	2	2	
<b>Total Service Area - Full</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b><u>Culture &amp; Recreation</u></b>						
<b>Library</b>						
Full	94	94	94	94	94	
Part	46	46	46	46	46	
<b>Parks &amp; Recreation</b>						
Full	68	67	67	66	66	
Part	127	126	126	128	128	
<b>Total Service Area - Full</b>	<b>162</b>	<b>161</b>	<b>161</b>	<b>160</b>	<b>160</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>173</b>	<b>172</b>	<b>172</b>	<b>174</b>	<b>174</b>	<b>0</b>
<b><u>Community &amp; Economic Development</u></b>						
<b>Smith Reynolds Airport</b>						
Full	10	10	10	10	10	
Part	0	0	0	0	0	
<b>Community and Economic Development</b>						
Full	10	10	10	9	9	
Part	1	1	1	1	1	
<b>Total Service Area - Full</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b><u>Administration &amp; Support</u></b>						
<b>Budget &amp; Management</b>						
Full	6	6	6	6	6	
Part	1	1	1	0	0	
<b>Finance</b>						
Full	21	22	22	22	22	
Part	0	0	0	0	0	
<b>General Services</b>						
Full	117	117	117	121	117	
Part	1	1	1	1	1	
<b>Human Resources</b>						
Full	16	16	16	17	16	
Part	5	5	5	4	1	
<b>Management Information Services</b>						
Full	37	37	36	36	36	
Part	0	0	0	0	0	
<b>MapForsyth</b>						
Full	9	9	10	10	10	
Part	0	0	0	0	0	
<b>Attorney</b>						
Full	14	14	14	15	14	
Part	0	0	0	0	0	

## PERSONNEL POSITIONS BY SERVICE AREA

	FY 24-25	FY 25-26		FY 26-27		Adopted
	Actual	Budget	Estimate	Request	Recommend	
<b>County Commissioners &amp; Manager</b>						
Full	7	7	8	9	8	
Part	0	0	0	0	0	
<b>Communications</b>						
Full	5	5	5	5	5	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>232</b>	<b>233</b>	<b>234</b>	<b>241</b>	<b>234</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>5</b>	<b>2</b>	<b>0</b>
<b>General Government</b>						
<b>Board of Elections</b>						
Full	10	11	11	11	11	
Part	18	2	2	2	2	
<b>Register of Deeds</b>						
Full	21	21	21	21	21	
Part	0	0	0	0	0	
<b>Tax Administration</b>						
Full	74	72	72	72	72	
Part	4	6	6	6	6	
<b>Total Service Area - Full</b>	<b>105</b>	<b>104</b>	<b>104</b>	<b>104</b>	<b>104</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>22</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>0</b>
<b>Grand Total</b>						
<b>Full-Time Positions</b>	<b>2,296</b>	<b>2,330</b>	<b>2,338</b>	<b>2,388</b>	<b>2,327</b>	<b>0</b>
<b>Part-Time Positions</b>	<b>271</b>	<b>253</b>	<b>253</b>	<b>246</b>	<b>239</b>	<b>0</b>

### Departmental Changes:

**Emergency Services** - Four firefighters were added during FY26 while one position moved MapForsyth. The Fiscal Year 2026-2027 Recommended Budget includes two additional FT Firefighter positions. Seven additional non-recommended positions for Emergency Services were requested as well and details on these requests can be found in the Appendix.

**Sheriff** - Several new positions were requested as part of the Fiscal Year 2026-2027 budget process. One Deputy I position is included for Clemmons as part of the Community Policing program. This position will be funded by the Village of Clemmons.

**Social Services** - The recommended Fiscal Year 2026–2027 budget eliminates one Office Assistant position associated with the proposed folder/inserter, document software, and printer enhancements. Increased efficiency from these improvements reduces the need for the position.

**Public Health** - The Fiscal Year 2026-2027 recommended budget removes many long vacant positions within the Public Health department as the department is facing a considerable decrease in revenue from intergovernmental sources

**Behavioral Health** - The Fiscal Year 2026–2027 recommended budget includes seven paramedic positions formerly funded with State Coronavirus funds, now supported by the General Fund for 10 months in FY27, and allocates 10% of two MIH Peer Support positions to the General Fund. Four positions, including two Peer Support and two Paramedic roles were eliminated due to ongoing vacancies.

**Community and Economic Development** - A Housing Rehabilitation Specialist position which had been vacant is eliminated for Fiscal Year 2026-2027. This position had been funded by an interlocal agreement with the City of Winston-Salem that expires at the end of Fiscal Year 2025-2026.

## **PERSONNEL POSITIONS BY SERVICE AREA**

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**Budget and Management** - A PT position was added in Fiscal Year 2024-2025 to complete administrative tasks for the Juvenile Crime Prevention Council. This position has remained vacant and is eliminated in Fiscal Year 2026-2027.

**Human Resources** - Four PT positions for the internship program with Greater Winston-Salem, Inc. are eliminated for Fiscal Year 2026-2027.

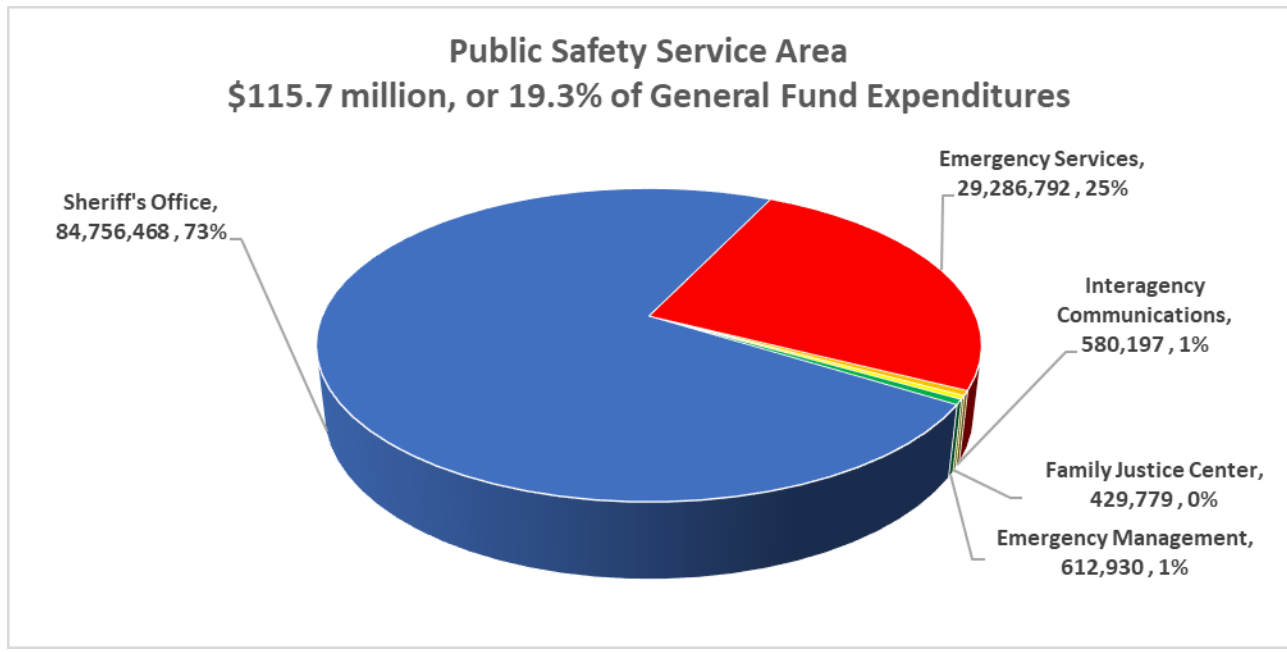
**MIS** - The department reclassified a vacant position to a Department Business Manager in Fiscal Year 2025-2026 and transferred a vacant Administrative Assistant position to the Manager's Office that was reclassified to an Executive Assistant.

**MapForsyth** - A Business Analyst was transferred from Emergency Services during Fiscal Year 2025-2026.

**County Commissioners & Manager's Office** - A vacant position in MIS was transferred to the Manager's Office and reclassified to an Executive Assistant during Fiscal Year 2025-2026. There is a request for an Internal Auditor position that is not recommended in Fiscal Year 2026-2027.

# PUBLIC SAFETY SERVICE AREA

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## 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. Maintaining responsive and professional emergency ambulance services throughout all areas of the County, both incorporated and unincorporated.
- i. 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:**

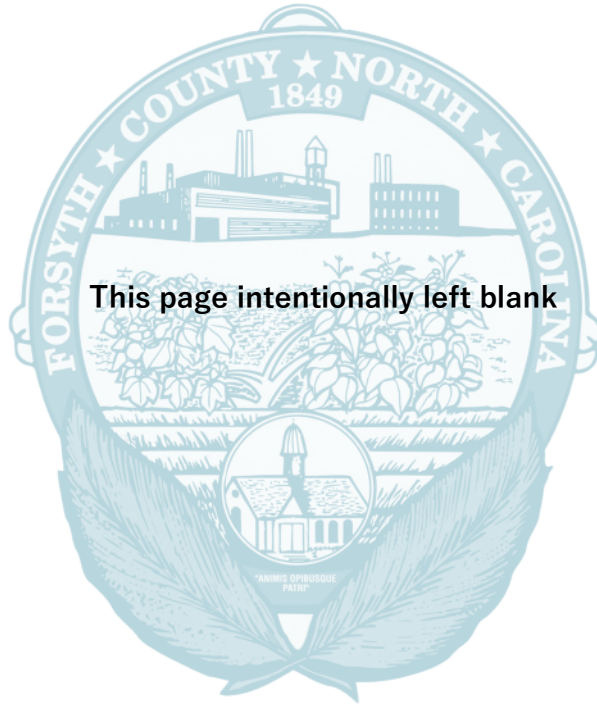
*Emergency Management* - Coordinates the preparation of City/County agencies and other community resources for response to and recovery from disasters and unusual events on a 24-hour basis. It also manages the Forsyth County Homeland Security/Preparedness Task Force that consists of more than 20 local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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY 26-27 Requested	FY 26-27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>	\$ 581,744	\$ 547,074	\$ 547,074	\$ 612,930	\$ 612,930	12.04 %
Operating Total:	581,744	547,074	547,074	612,930	612,930	12.04 %
<b>County Funds</b>	\$ 581,744	\$ 547,074	\$ 547,074	\$ 612,930	\$ 612,930	12.04 %

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, reviews plans 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:**

- Continued to ensure all mandated certifications are maintained/recertified for ES employees. This includes remaining compliant with federal/state/local safety and training requirements.
- Provided supplemental fire suppression services to the county fire departments and to Smith Reynolds Airport.
- 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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 18,827,383	\$ 18,508,370	\$ 19,673,337	\$ 22,997,615	\$ 22,997,615	24.26 %
Licenses and Permits	4,200	3,500	3,500	3,500	3,500	-
Intergovernmental	302,361	227,960	227,960	317,625	317,625	39.33 %
Charges for Services	16,080,028	15,603,123	15,612,155	17,154,647	17,154,647	9.94 %
Other Revenues	1,589,751	1,785,758	1,785,758	1,799,911	1,799,911	0.79 %
Other Financing Sources	851,043	888,029	1,222,515	3,721,932	3,721,932	319.12 %
Fund Balance	-	-	821,449	-	-	-
<b>Expenses</b>	\$ 29,770,749	\$ 26,900,495	\$ 30,932,161	\$ 33,080,174	\$ 29,286,792	8.87%
Personal Services Total:	22,907,440	23,332,343	24,235,739	25,716,338	24,573,630	5.32 %
Operating Total:	3,902,057	3,418,152	4,329,475	3,959,739	3,788,119	10.82 %
Capital Total:	479,801	150,000	150,000	918,000	74,000	-50.67%
Vehicles Total:	2,481,451	-	2,216,947	2,486,097	851,043	-
<b>County Funds</b>	\$ 10,943,366	\$ 8,392,125	\$ 11,258,824	\$ 10,082,559	\$ 6,289,177	-25.06%

**POSITIONS (FT/PT)** 283/14 286/13 289/13 298/13 291/13

**FY2027 Budget Highlights:**

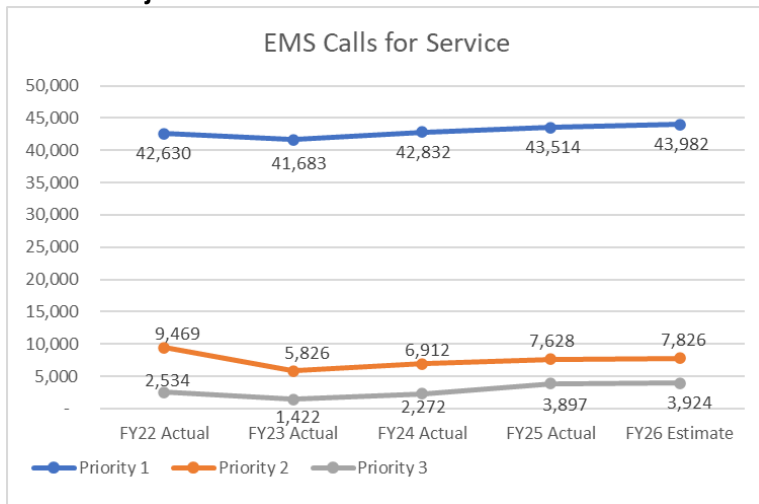
The FY27 Recommended Budget for Emergency Services reflects a decrease of \$2,102,948 or 25.1%. The major increase in their expense budget is due to the Motor Vehicle and Mobile Equipment Replacement Fund budget now being shown, while the

# EMERGENCY SERVICES

increase in revenue is mostly due to the budgeting of Countywide Fire Overlay Tax revenue moving to the General Fund as opposed to the Fire Tax Fund, as well as EMSMC increasing their fee schedule.

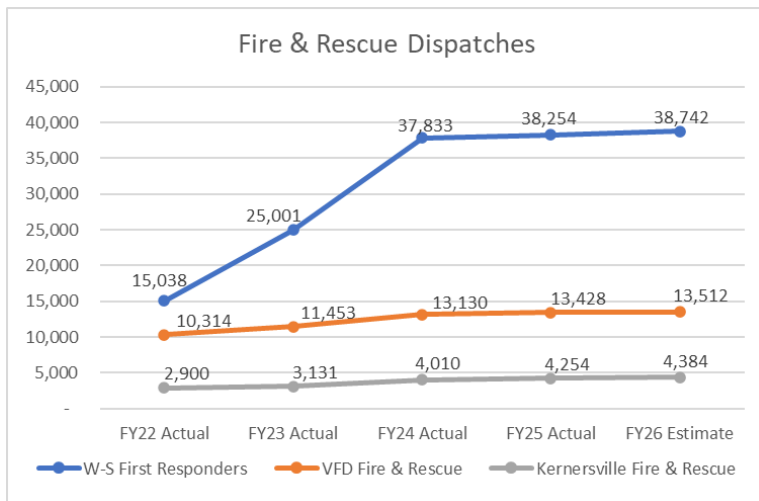
There are a total of nine Enhancement requests, including a request for an Operations EMS Captain position, a Quality Assurance Analyst, a Training EMS Captain, two Firefighter positions with a Shift Supervisor Assignment, 97 ballistic vest replacements, the replacement of Unit 209, the replacement of Unit 976, three 24-Hour Shift Fire Investigator positions, and a Training Captain/Grants Manager position. The request for Firefighters and a Shift Supervisor Assignment is partially recommended in the Manager’s Fiscal Year 2026-2027 Recommended Budget with both positions and most requested equipment, but without a truck.

## Goals and Objectives:



**Goal 1:** Improve timeliness for priority emergency calls.

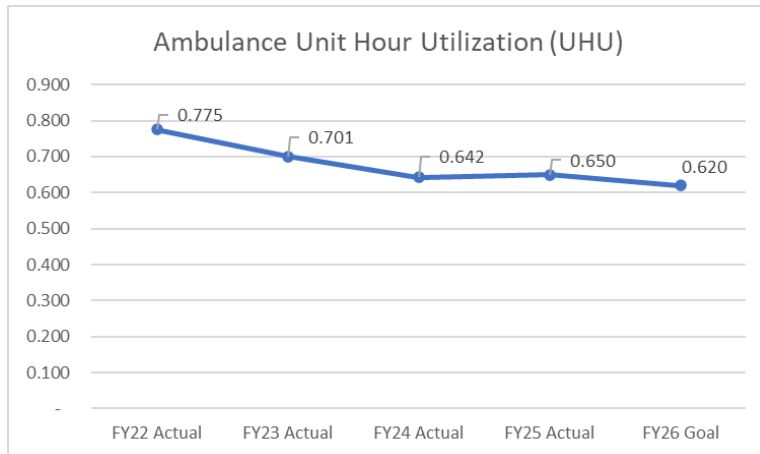
**Objective 1:** Increase training and staffing at 911 Communications center.



**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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 570,680	\$ 227,500	\$ 227,500	\$ 502,500	\$ 502,500	120.88 %
Charges for Services	550,037	227,500	227,500	502,500	502,500	120.88 %
Other Revenues	20,643	-	-	-	-	-
<b>Expenses</b>	\$ 1,158,990	\$ 1,253,717	\$ 1,311,254	\$ 1,149,103	\$ 1,149,103	-8.34%
Personal Services Total:	601,958	678,450	691,481	1,007,052	1,007,052	48.43 %
Operating Total:	557,032	575,267	619,773	142,051	142,051	-75.31%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	\$ 588,310	\$ 1,026,217	\$ 1,083,754	\$ 646,603	\$ 646,603	-36.99%

### Fire Operations Division

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 633,643	\$ 1,538,487	\$ 2,694,422	\$ 4,541,343	\$ 4,541,343	195.18 %
Licenses and Permits	4,200	3,500	3,500	3,500	3,500	-
Intergovernmental	44,792	49,200	49,200	204,000	204,000	314.63 %
Charges for Services	29,815	30,000	30,000	30,000	30,000	-
Other Revenues	554,836	567,758	567,758	581,911	581,911	2.49 %
Other Financing Sources	-	888,029	1,222,515	3,721,932	3,721,932	319.12 %
Fund Balance	-	-	821,449	-	-	-
<b>Expenses</b>	\$ 3,879,011	\$ 4,247,626	\$ 5,564,109	\$ 6,163,988	\$ 4,797,530	12.95 %
Personal Services Total:	3,406,888	3,780,066	4,270,100	4,738,256	4,282,418	13.29 %
Operating Total:	418,344	317,560	1,144,009	507,732	441,112	38.91 %
Capital Total:	53,779	150,000	150,000	918,000	74,000	-50.67%
<b>County Funds</b>	\$ 3,245,368	\$ 2,709,139	\$ 2,869,687	\$ 1,622,645	\$ 256,187	-90.54%

# EMERGENCY SERVICES

## 9-1-1 Communications Division

	FY25	FY26	FY26	FY27	FY27	vs. FY2026
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	\$ 257,569	\$ 196,760	\$ 205,792	\$ 131,625	\$ 131,625	-33.10%
Intergovernmental	257,569	178,760	178,760	113,625	113,625	-36.44%
Charges for Services	-	-	9,032	-	-	-
Other Revenues	-	18,000	18,000	18,000	18,000	-
<b>Expenses</b>	\$ 2,572,849	\$ 3,016,099	\$ 3,172,044	\$ 3,439,727	\$ 3,361,337	11.45%
Personal Services Total:	2,237,100	2,741,539	2,885,624	3,090,497	3,012,107	9.87 %
Operating Total:	335,750	274,560	286,420	349,230	349,230	27.20 %
Capital Total:	-	-	-	-	-	-

<b>County Funds</b>	\$ 2,315,281	\$ 2,819,339	\$ 2,966,252	\$ 3,308,102	\$ 3,229,712	14.56%
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## EMS Operations Division

	FY25	FY26	FY26	FY27	FY27	vs. FY2026
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	\$ 16,514,048	\$ 16,545,623	\$ 16,545,623	\$ 17,822,147	\$ 17,822,147	7.72 %
Charges for Services	15,499,776	15,345,623	15,345,623	16,622,147	16,622,147	8.32 %
Other Revenues	1,014,272	1,200,000	1,200,000	1,200,000	1,200,000	-
<b>Expenses</b>	\$ 19,167,823	\$ 17,969,303	\$ 18,254,057	\$ 19,427,509	\$ 18,714,029	4.14%
Personal Services Total:	16,661,495	16,132,288	16,388,533	16,880,533	16,272,053	0.87%
Operating Total:	2,080,306	1,837,015	1,865,523	2,546,976	2,441,976	32.93%
Capital Total:	426,022	-	-	-	-	-

<b>County Funds</b>	\$ 2,653,775	\$ 1,423,680	\$ 1,708,434	\$ 1,605,362	\$ 891,882	-37.35%
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## Medical Examiner Division

	FY25	FY26	FY26	FY27	FY27	vs. FY2026
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Expenses</b>	\$ 510,625	\$ 413,750	\$ 413,750	\$ 413,750	\$ 413,750	-
Personal Services Total:	-	-	-	-	-	-
Operating Total:	510,625	413,750	413,750	413,750	413,750	-
Capital Total:	-	-	-	-	-	-

<b>County Funds</b>	\$ 510,625	\$ 413,750	\$ 413,750	\$ 413,750	\$ 413,750	-
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### Allocations to Volunteer Fire Departments from the Countywide Overlay:

Allocations to Volunteer Fire Departments from the Countywide Overlay			
Beeson Crossroads VFD	793,567	Mineral Springs VFD	415,097
Belews Creek VFD	720,881	Old Richmond VFD	901,238
Clemmons VFD	3,701,937	Piney Grove VFD	1,339,697
Griffith VFD	409,550	Town of Rural Hall Fire	1,407,390
Horneytown VFD	516,496	Salem Chapel VFD	460,259
City of King Fire	697,858	Union Cross VFD	591,901
Lewisville VFD	2,801,516	Vienna VFD	1,465,102
Midway	220,670	Walkertown VFD	1,226,171

# INTERAGENCY COMMUNICATIONS

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

**Program Descriptions:**

*Interagency Communications* – Assists County and City departments with planning and usage of two-way radios to increase departmental efficiency, maintains compliance with the Federal Communications Commission rules and technical parameters, and manages radio system security and operational integrity.

**Significant Accomplishments:**

- Switched over to updated system.
- Made necessary repairs to system support equipment and repaired subscriber equipment as needed.
- Continued to prove responsive to system user issues by working with third party providers to ensure timely resolution of system problems.
- Communicated with each city and county radio system user group/agency on exact types and quantities of subscriber equipment needed.
- Maintained constant dialog with radio system users on project status/progress.

## Budget Summary

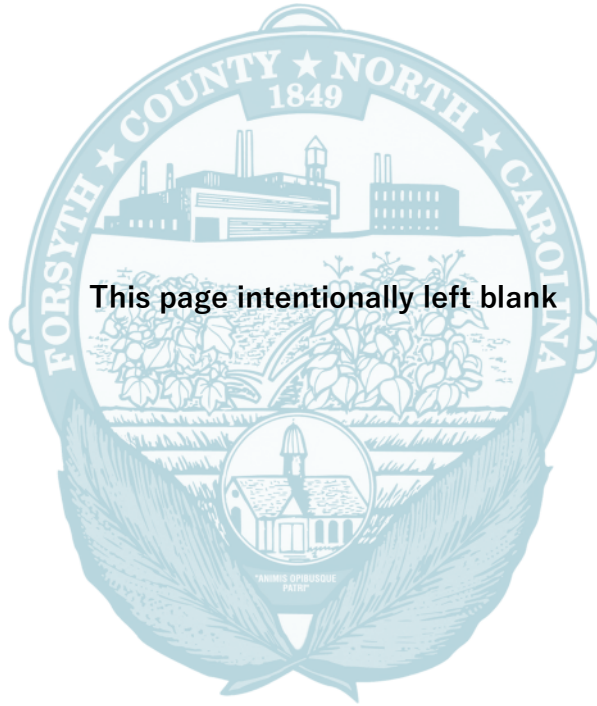
	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 147,587	\$ 409,528	\$ 629,707	\$ 408,000	\$ 408,000	-0.37%
Intergovernmental	30,000	200,000	200,000	200,000	200,000	-
Charges for Services	110,546	141,928	141,928	138,000	138,000	-2.77%
Other Revenues	67,041	67,600	67,600	70,000	70,000	3.55 %
Fund Balance	-	-	220,179	-	-	-
<b>Expenses</b>	\$ 503,071	\$ 568,554	\$ 758,864	\$ 1,169,177	\$ 580,197	2.05%
Personal Services Total:	248,342	228,765	234,156	456,928	277,848	21.46 %
Operating Total:	254,729	339,789	524,708	588,249	302,349	-11.02%
Capital Total:	-	-	-	124,000	-	-
<b>County Funds</b>	\$ 355,484	\$ 159,026	\$ 129,157	\$ 761,177	\$ 172,197	8.28 %

**POSITIONS (FT/PT)** 2/1 2/1 2/1 4/1 2/1

**FY2027 Budget Highlights:**

The FY27 Recommended Budget reflects a net County dollar increase of \$13,171 or 11.4% over CYO. Personnel expenses are increasing by 23.6% due to the IAC Radio Systems Manager being mistakenly underbudgeted in FY26 at FY24 levels, accounting for the majority of the net increase in budgeted funds. Operating expenses saw a large decrease due to the transfer of the Utilities budget to General Services. Materials and Supplies saw a slight decrease, offset by an equal increase in Other Operating Costs. Revenues are slightly decreasing due to a decrease in Public Safety Communication System Fees for non-WS/FC radio system users.

There are a total of four Enhancement requests, including a request for a Communications Analyzer, Surveillance Cameras, a Radio Systems Technician position, and a Radio Subscriber Technician position.



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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:**

*Executive Leadership-* provides administration, Human Resources, Professional Standards, Training, and Employee Assistance.

*Support Services-* provides courtroom security, executes court orders, serves papers and eviction notices, and collects judgments countywide. Includes the Sheriff's domestic violence unit, victim's advocacy, and community court services. Agency Services, IT, and Procurement help to provide basic uniforms, supplies, and technology for all department staff.

*Enforcement-* provides patrol, investigation and real-time intelligence services to all of Forsyth County except Winston-Salem and Kernersville. The division also includes school resource officers for all of Forsyth County except Kernersville, and 911 communications for the Forsyth County Sheriff's Office. Special teams include 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. Enforcement also includes narcotics, detectives and community outreach activities.

*Animal Services-* provides animal control services for all of Forsyth County, including inside the city limits of Winston-Salem. Duties include enforcing state and local laws regarding pet ownership, stray pick-up, and rabies control. The Animal Services division works closely with the Forsyth County Animal Shelter Department in their management of stray calls and the intake of lost or abandoned animals in Forsyth County.

*Detention-* maintains the Law Enforcement Detention Center, trains and hires detention officers for supervision, and provides medical and food services for County inmates. The program also provides transportation of inmates to various facilities.

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

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	<b>\$ 8,725,994</b>	<b>\$ 11,455,233</b>	<b>\$ 7,668,052</b>	<b>\$ 8,396,048</b>	<b>\$ 8,195,873</b>	<b>-28%</b>
Licenses and Permits	181,893	250,000	250,000	225,000	225,000	-10%
Intergovernmental	4,187,811	4,480,907	4,778,220	350,725	304,800	-93%
Charges for services	2,611,794	5,966,736	1,822,502	7,015,473	6,901,023	16%
Other revenues	707,306	757,590	757,590	804,850	765,050	1%
Other financing sources	1,037,190	-	-	-	-	-
Fund balance	-	-	59,740	-	-	-
<b>Expenses</b>	<b>\$ 81,892,643</b>	<b>\$ 78,973,696</b>	<b>\$ 82,327,393</b>	<b>\$ 92,132,735</b>	<b>\$ 84,756,468</b>	<b>7%</b>
Personal Services	61,131,555	59,012,737	60,403,204	68,018,738	64,174,190	9%
Operating	19,509,684	19,865,659	19,953,701	21,050,161	19,425,488	-2%
Capital	294,479	95,300	95,679	2,026,646	119,600	25%
Vehicles	956,925	-	1,874,809	1,037,190	1,037,190	-
<b>County Funds</b>	<b>\$ 73,166,649</b>	<b>\$ 67,518,463</b>	<b>\$ 74,659,341</b>	<b>\$ 83,736,687</b>	<b>\$ 76,560,595</b>	<b>13%</b>
<b>POSITIONS (FT/PT)</b>	<b>586/24</b>	<b>585/24</b>	<b>596/24</b>	<b>631/24</b>	<b>597/24</b>	

# SHERIFF'S OFFICE

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## **FY2027 Budget Highlights:**

The Sheriff's Office FY27 Recommended Budget is a net County Dollar increase of \$9,042,132 or 13.4% over the FY26 Adopted Budget. The largest driver is the loss of revenue for the School Resource Officer (SRO) program. In prior years, Forsyth County would include funds in the Winston-Salem/Forsyth County Schools (WSFCS) annual allocation for school security, then WSFCS would pay the Forsyth County Sheriff's Office (FCSO) under a contract for the service. In FY25, WSFCS could not make the payment for SRO services due to budget overruns district wide. In the FY27 Recommended Budget, the annual allocation is reduced by the cost of the SRO program, and the Sheriff's office will not bill nor receive revenue for the services. This will look like a substantial decrease in revenue (\$4,088,136) and an increase in net County Dollar for the FCSO, but the impact is offset county-wide by a decrease in expenditures in the WSFCS budget.

Other revenue changes for FY27 include a decrease in conceal-carry permit fees. as applications are the lowest they have been in eight years, after a spike in the permit applications in FY21. Revenues for state jail fees are expected to increase by \$115,000, as the number of inmates housed in Forsyth County increases. Revenue from community policing contracts will increase by an estimated \$521,263.

Expenditures are increasing by \$5,782,772 largely due to salaries and benefit costs. Personal Services is increasing by \$5,161,453, or 8.7%. The largest drivers are retirement and health insurances, totaling an increase of \$1,370,456. Merit is increasing by \$807,217, and salary savings are decreasing, reflecting a lower vacancy rate in the LEDC and for patrol positions. A reduction in salary savings contributes to the total personal services increase in the department.

Operating expenditures are a net decrease in FY27 due to several factors, including \$907,000 for Electricity, Water, and Natural gas moving from the LEDC to the General Services Department budget for a county-wide consolidation of utilities. A detention officer temporary staffing contract for \$503,000 is ending in FY27 as the vacancy rate continues to improve. The Medication Assisted Treatment (MAT) grant was moved from the FCSO to a multi-year fund in FY27 for a decrease of \$130,493. Notable expenditure increases include rising contract costs for jail food service and inmate medical health services. Off-site inmate medical costs doubled in FY26, and a contract amendment will increase these services by over \$800,000 in FY27. Travel and training in increasing by \$64,758.

The Sheriff's Office plans to use \$285,498 in Federal and State Forfeiture funds for the Narcotics Task Force (\$122,098), two Harley-Davidson Motorcycles (\$57,100), two replacement canines (\$36,300), \$20,000 in additional training for the department, and \$50,000 for miscellaneous uses.

The Sheriff's Office has submitted a total of 27 Enhancement requests totaling \$8,091,543, and 35 new full-time positions. The requests include ten new positions for Animal Services, eight for the Domestic Violence unit, five to make the Real Time Intelligence Center (RTIC) a 24/7 operation, four Detention Officers, four additional Deputies for Patrol, one FT assistant communications manager for the 911 center, one senior office assistant for records/pistol permits, and one grants analyst. Other enhancements include AI interview tools, a tiered career structure for RTIC analysts, night shift differential for Patrol, weapon replacement, StarChase subscription funding, ballistic vests, additional RTIC funding, additional cameras for court staff, replacing DJII Drone inventory, magnet forensics for detectives, additional training funds, replacement audio/visual equipment, additional small equipment, a new jacket style for patrol, and additional overtime funding.

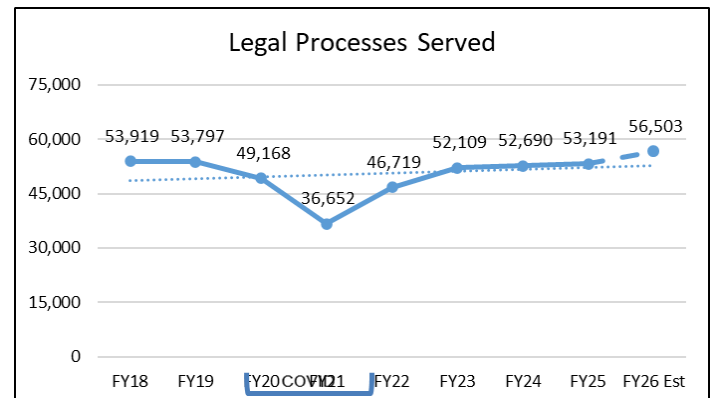
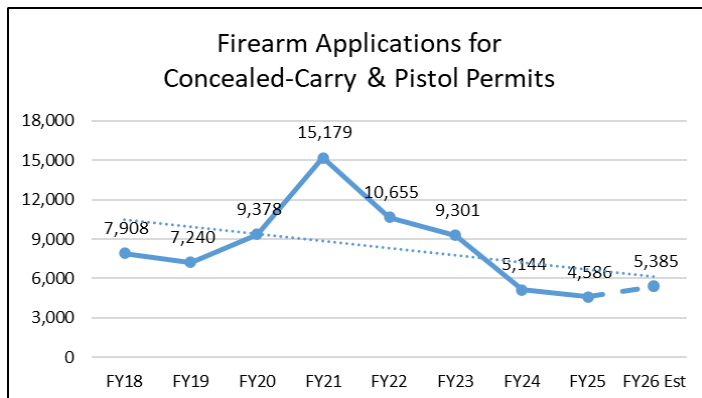
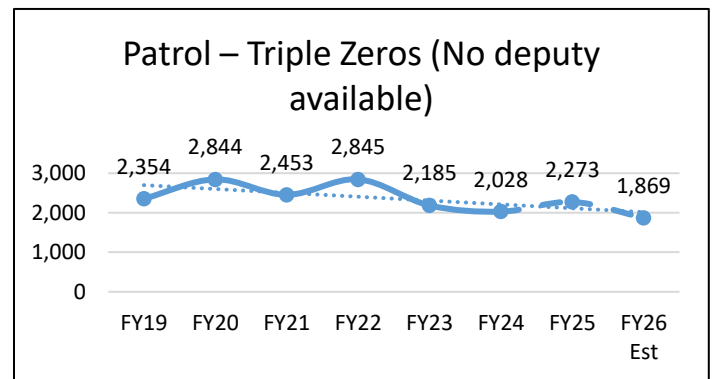
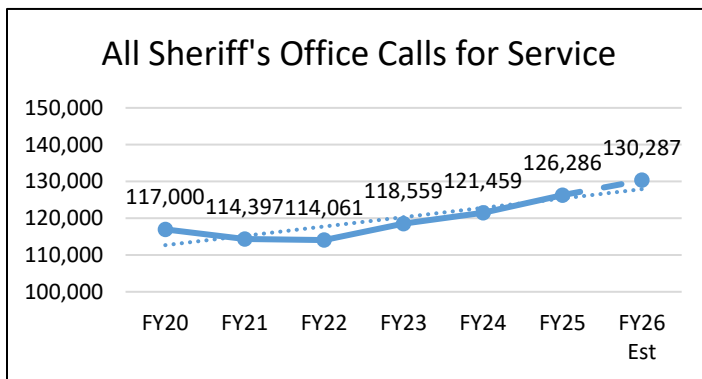
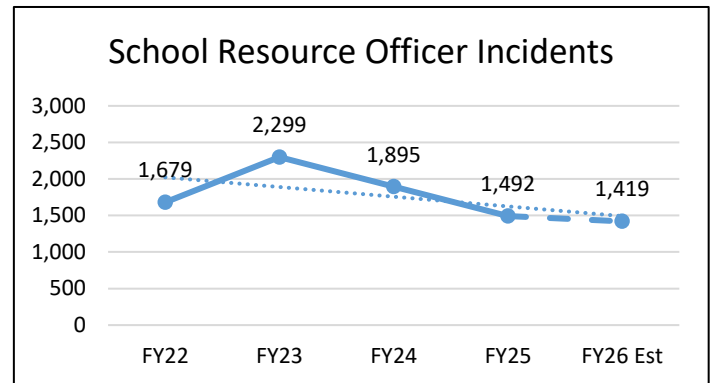
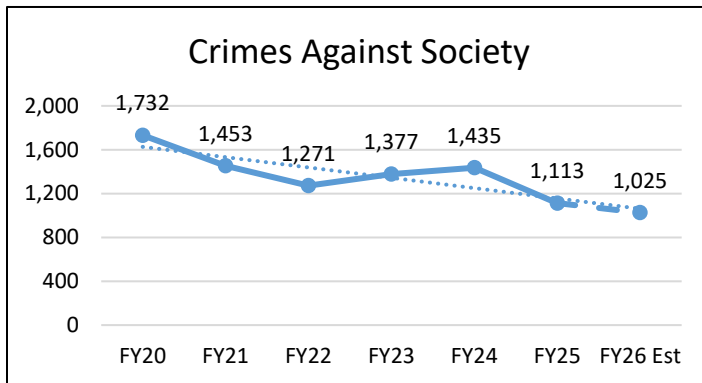
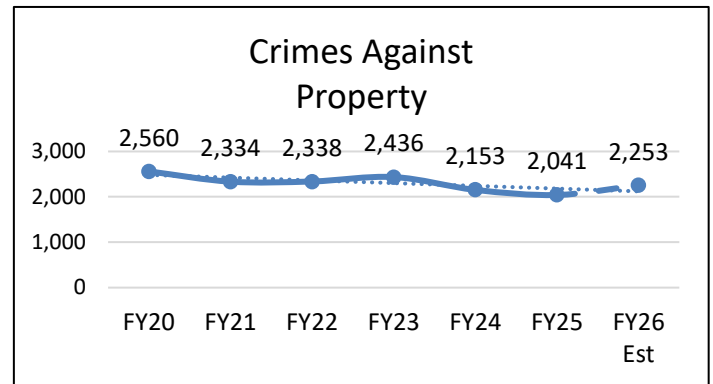
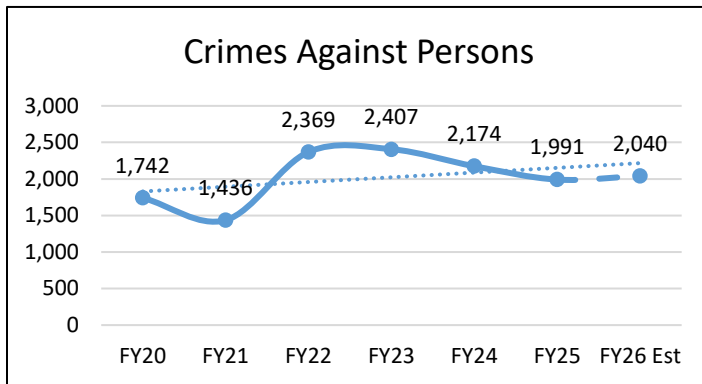
Four Enhancements totaling \$1,474,382 are included in the FY27 Recommended Budget including \$806,150 to cover additional LEDC operational needs, including food service and inmate medical costs. A request for Clemmons includes a new deputy and equipment for additional traffic duties. Two additional enhancement requests for the replacement of weapons and ballistic vests totaling \$503,499 are funded through the county's Capital Improvement Program (CIP), which are not reflected in the General Fund budget. The Sherriff's Office's top three priorities for additional enhancements are the Domestic Violence Unit (\$1,098,721), the RTIC positions (\$489,269), and additional deputies for patrol (\$643,893).

# SHERIFF'S OFFICE

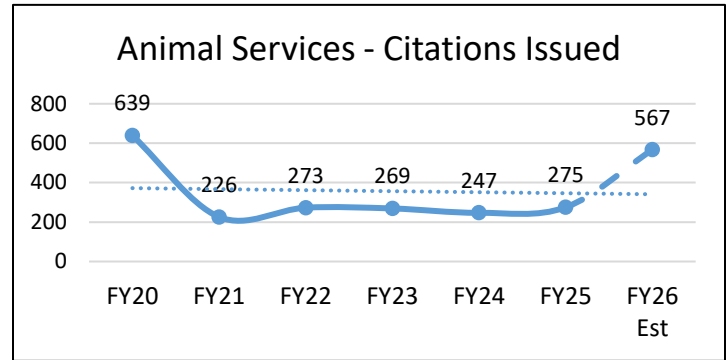
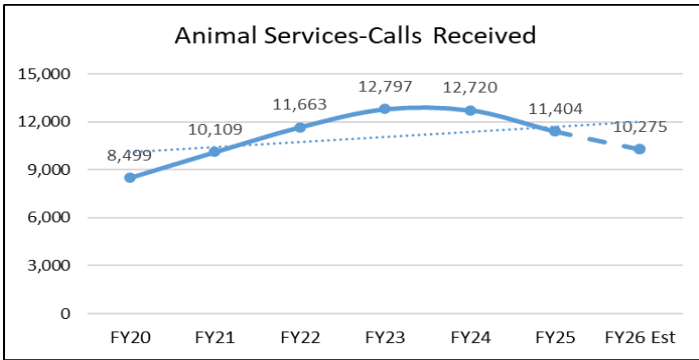
## Goals and Objectives:

### 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.

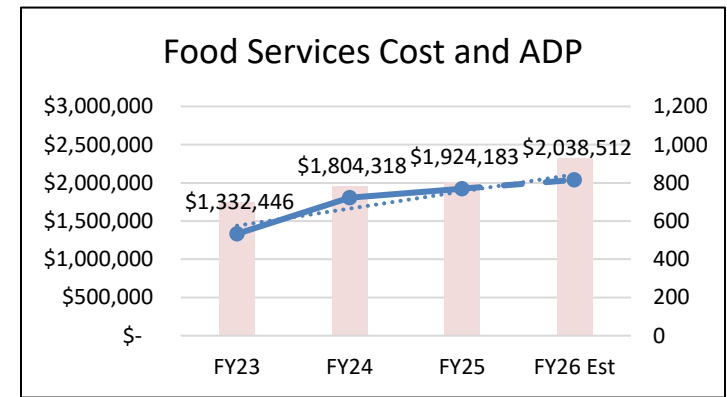
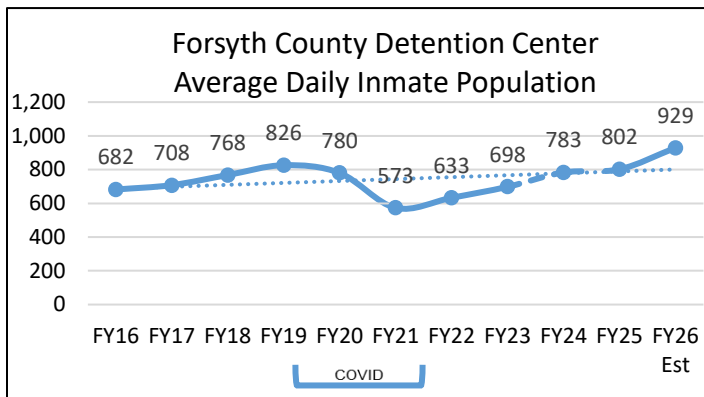


# SHERIFF'S OFFICE



**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



## Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Expenses</b>						
Executive Leadership	\$ 5,229,294	\$ 5,470,669	\$ 5,811,260	\$ 8,726,058	\$ 6,808,110	24%
Support Services	\$ 10,261,752	\$ 11,326,396	\$ 11,437,161	\$ 13,221,869	\$ 11,684,584	3%
Enforcement	\$ 25,234,021	\$ 24,505,569	\$ 25,377,758	\$ 28,421,508	\$ 26,378,108	8%
Animal Services	\$ 1,915,951	\$ 1,579,411	\$ 1,617,773	\$ 3,258,999	\$ 1,664,722	5%
Detention	\$ 37,041,327	\$ 35,861,133	\$ 35,629,835	\$ 37,365,337	\$ 37,081,979	3%
Governor's Hwy Safety Program	\$ 79,267	\$ 100,025	\$ 233,968	\$ 101,775	\$ 101,775	2%
NC Public Safety Grants	\$ 47,925	\$ 130,493	\$ 341,772	-	-	-100%
LEO Special Separation Allowance	\$ 1,126,180	-	\$ 3,058	-	-	-
Motor Vehicle Replacement Fund	\$ 956,925	-	\$ 1,874,809	\$ 1,037,190	\$ 1,037,190	0%
<b>Total</b>	<b>\$ 81,892,642</b>	<b>\$ 78,973,696</b>	<b>\$ 82,327,394</b>	<b>\$ 92,132,736</b>	<b>\$ 84,756,468</b>	<b>7%</b>

# SHERIFF'S OFFICE

## Executive Leadership Division

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 9,450	\$ 5,000	\$ 5,000	\$ 8,200	\$ 8,400	68.0%
Other revenues	9,450	5,000	5,000	8,200	8,400	68.0%
<b>Expenses</b>	\$ 5,229,294	\$ 5,470,669	\$ 5,811,260	\$ 8,726,058	\$ 6,808,110	24.5%
Personal Services Total:	4,126,076	4,321,843	4,403,875	6,640,315	5,640,309	30.5%
Operating Total:	1,103,218	1,148,826	1,407,385	2,028,743	1,167,801	1.7%
Capital Total:	-	-	-	57,000	-	-
<b>County Funds</b>	\$ 5,219,844	\$ 5,465,669	\$ 5,806,260	\$ 8,717,858	\$ 6,799,710	24.4%

## Support Services Division

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 1,052,680	\$ 1,132,690	\$ 1,076,592	\$ 1,103,500	\$ 1,103,500	-2.6%
Licenses and Permits	181,893	250,000	250,000	225,000	225,000	-10.0%
Intergovernmental	42,104	40,000	40,000	40,000	40,000	-
Charges for services	827,744	842,600	786,502	838,100	838,100	-0.5%
Other revenues	940	90	90	400	400	344.4%
<b>Expenses</b>	\$ 10,261,752	\$ 11,326,396	\$ 11,437,161	\$ 13,221,869	\$ 11,684,584	3.2%
Personnel Services Total:	8,108,397	8,861,690	9,045,898	9,815,663	9,077,182	2.4%
Operating Total:	2,148,102	2,464,706	2,391,263	2,969,306	2,607,402	5.8%
	5,253	-	-	436,900	-	-
<b>County Funds</b>	\$ 9,209,072	\$ 10,193,706	\$ 10,360,569	\$ 12,118,369	\$ 10,581,084	3.8%

## Enforcement Division

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 3,795,557	\$ 8,328,563	\$ 4,366,706	\$ 5,048,873	\$ 4,936,423	-41%
Intergovernmental	3,789,808	4,240,427	4,366,706	50,000	50,000	-98.8%
Charges for services	3,623	4,088,136	-	4,998,873	4,886,423	19.5%
Other revenues	2,126	-	-	-	-	-
<b>Expenses</b>	\$ 25,234,021	\$ 24,505,569	\$ 25,377,758	\$ 28,421,508	\$ 26,378,108	7.6%
Personal Services Total:	23,152,439	22,479,435	23,072,326	25,357,259	24,380,707	8.5%
Operating Total:	2,018,806	1,954,834	2,233,753	2,220,003	1,932,301	-1.2%
Capital Total:	62,776	71,300	71,679	844,246	65,100	-8.7%
<b>County Funds</b>	\$ 21,438,465	\$ 16,177,006	\$ 21,011,052	\$ 23,372,635	\$ 21,441,685	32.5%

# SHERIFF'S OFFICE

## Animal Services Division

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 1,792	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	50.0%
Charges for services	1,792	1,000	1,000	1,500	1,500	50.0%
<b>Expenses</b>	\$ 1,915,951	\$ 1,579,411	\$ 1,617,773	\$ 3,258,999	\$ 1,664,722	5.4%
Personal Services Total:	1,860,375	1,521,826	1,556,900	2,434,861	1,606,484	5.6%
Operating Total:	55,577	57,585	60,873	190,138	58,238	1.1%
Capital Total:	-	-	-	634,000	-	-
<b>County Funds</b>	\$ 1,914,160	\$ 1,578,411	\$ 1,616,773	\$ 3,257,499	\$ 1,663,222	5.4%

## Detention Division

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 2,454,050	\$ 1,964,000	\$ 1,964,000	\$ 2,162,250	\$ 2,120,250	8.0%
Intergovernmental	259,560	176,500	176,500	189,000	189,000	7.1%
Charges for services	1,499,699	1,035,000	1,035,000	1,177,000	1,175,000	13.5%
Other revenues	694,791	752,500	752,500	796,250	756,250	0.5%
<b>Expenses</b>	\$ 37,041,327	\$ 35,861,133	\$ 35,629,835	\$ 37,365,337	\$ 37,081,979	3.4%
Personal Services Total:	22,679,520	21,728,638	22,219,790	23,669,586	23,368,453	7.6%
Operating Total:	14,135,358	14,108,495	13,386,045	13,641,251	13,659,026	-3.2%
Capital Total:	226,450	24,000	24,000	54,500	54,500	127.1%
<b>County Funds</b>	\$ 34,587,278	\$ 33,897,133	\$ 33,665,835	\$ 35,203,087	\$ 34,961,729	3.1%

## Governor's Hwy Safety Program

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 48,414	\$ 23,980	\$ 83,720	\$ 51,600	\$ 25,800	7.6%
Intergovernmental	48,414	23,980	23,980	51,600	25,800	7.6%
Fund balance	-	-	59,740	-	-	-
<b>Expenses</b>	\$ 79,267	\$ 100,025	\$ 233,968	\$ 101,775	\$ 101,775	1.8%
Personal Services Total:	78,568	99,305	101,358	101,055	101,055	1.8%
Operating Total:	699	720	132,610	720	720	-
<b>County Funds</b>	\$ 30,854	\$ 76,045	\$ 150,248	\$ 50,175	\$ 75,975	-0.1%

# 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 internal and external organizations,
- Expanded partnership with Next Step Ministries to provide onsite advocacy for clients at Bridges to Hope on a consistent schedule and to provide Continuity of Care in the absence of Family Services,
- Partnered with Forsyth County's Sheriff's Office's S.O.S. Program, where clients filing Emergency Ex Parte 50B DVPOs may be assessed onsite and referred for enrollment. Approved participants receive safety tools, including a doorbell camera, regular check-ins, a door bar, and emergency communication devices.
- Expanded and sustained trauma-informed partnerships with external organizations including a shared internship with the FC DA's Office for additional support for clients involved in criminal matters to increase presence in successful prosecution of offenders,
- Launched the Engage and Empower Learning Series with partner agencies to provide education on topics relevant to interpersonal violence on the HHS campus and in the community.

## Budget Summary

		FY25	FY26	FY26	FY27	FY27	vs. FY26
		Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Expenses</b>	<b>\$</b>	<b>355,135</b>	<b>\$ 410,519</b>	<b>\$ 424,088</b>	<b>\$ 479,779</b>	<b>429,779</b>	<b>4.69%</b>
Personal Services Total:		329,272	391,737	400,206	408,997	408,997	4.41 %
Operating Total:		25,863	18,782	23,882	70,782	20,782	10.65 %
Capital Total:		-	-	-	-	-	-
<b>County Funds</b>	<b>\$</b>	<b>355,135</b>	<b>\$ 410,519</b>	<b>\$ 424,088</b>	<b>\$ 479,779</b>	<b>429,779</b>	<b>4.69 %</b>

<b>POSITIONS (FT/PT)</b>	5/0	5/0	5/0	5/0	5/0
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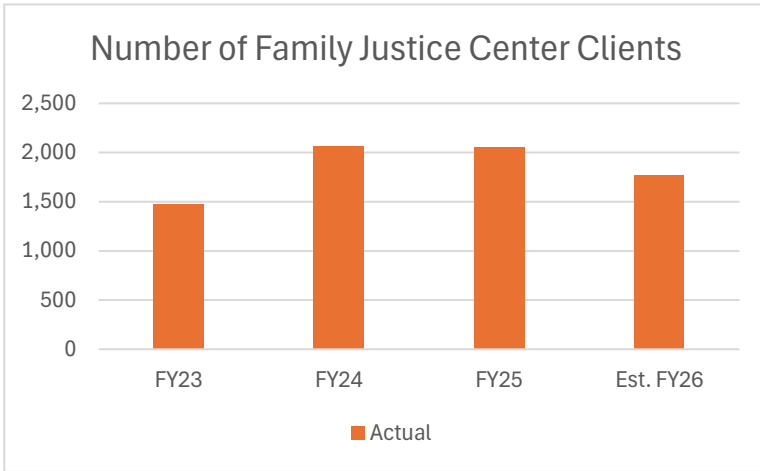
# FAMILY JUSTICE CENTER

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## FY2027 Budget Highlights:

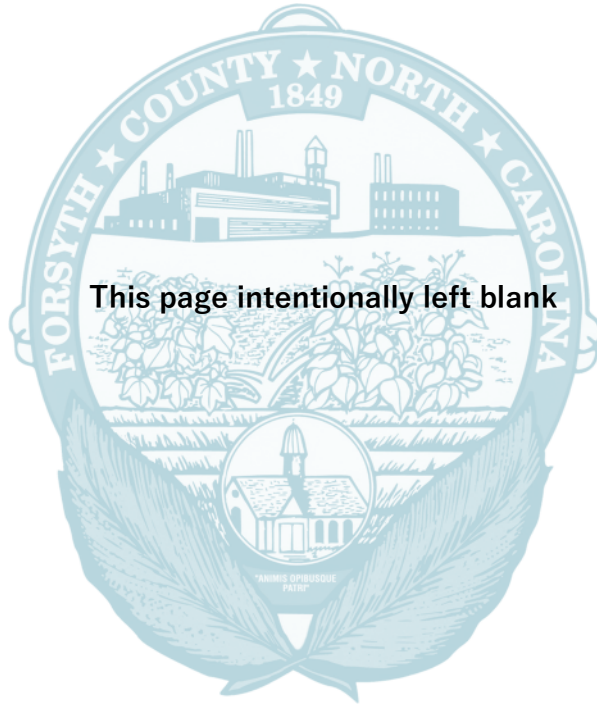
The FY27 Recommended Budget for Family Justice Center reflects an overall increase of \$19,260 or 4.69% in net County dollars over the FY26 Adopted Budget. Historically, there has been no revenue budgeted for this department. Expenditures from Personal Services increased \$19,260 or 4.69% over Adopted Budget. Operating expenditures remained the same. The Family Justice Center submitted two enhancement requests: a Software Data Management System and funding for membership affiliation with the Alliance for HOPE International. Membership affiliation was included in the recommended budget.

## Goals and Objectives:



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

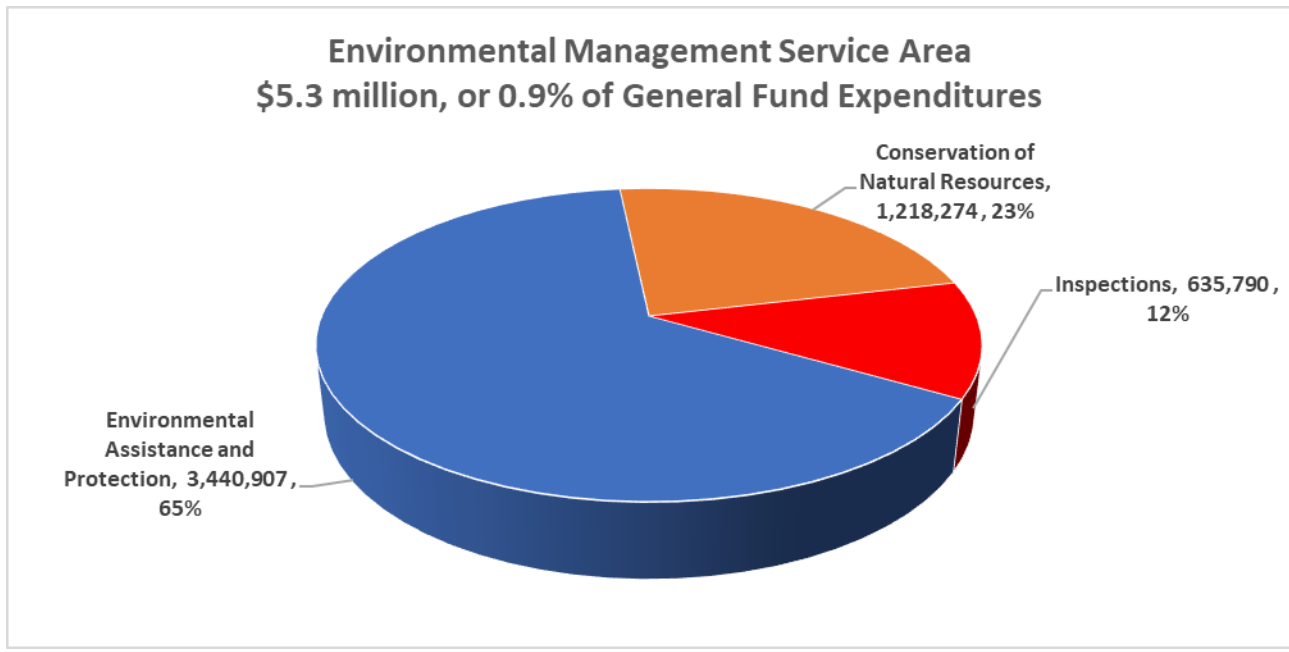
**Objective 1:** Identify the number of clients served by Bridges to Hope Family Justice Center.



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# ENVIRONMENTAL MANAGEMENT SERVICE AREA

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## Operating Goals & Objectives:

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

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

# ENVIRONMENTAL ASSISTANCE 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 167 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 1,808 Compliance Assurance Inspections (890 Solid Waste, 458 Permitted/Registered Facilities and 460 Asbestos Inspections).
- Initiated 177 Enforcement Actions involving Air, Solid Waste and Asbestos-related violations.
- Conducted 335 complaint investigations involving Open Burning, Solid Waste, Nuisance Odors and Abrasive Blasting.

## Budget Summary

		FY25	FY26	FY26	FY27	FY27	vs. FY26
		Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	<b>\$</b>	<b>1,052,794</b>	<b>\$ 999,891</b>	<b>\$ 999,891</b>	<b>\$ 953,272</b>	<b>953,272</b>	<b>-4.66%</b>
Licenses and Permits		227,456	229,191	229,191	230,500	230,500	0.57 %
Intergovernmental		803,948	769,000	769,000	721,172	721,172	-6.22%
Charges for services		21,152	1,500	1,500	1,500	1,500	-
Other revenues		238	200	200	100	100	-50.00%
<b>Expenses</b>	<b>\$</b>	<b>3,291,145</b>	<b>\$ 3,299,305</b>	<b>\$ 3,360,849</b>	<b>\$ 3,414,907</b>	<b>3,440,907</b>	<b>4.29%</b>
Personal Services Total:		2,697,617	2,736,295	2,797,839	2,895,617	2,895,617	5.82 %
Operating Total:		593,528	563,010	563,010	519,290	545,290	-3.15%
Capital Total:		147,503	-	-	-	-	-
<b>County Funds</b>	<b>\$</b>	<b>2,238,351</b>	<b>\$ 2,299,414</b>	<b>\$ 2,360,958</b>	<b>\$ 2,461,635</b>	<b>2,487,635</b>	<b>8.19 %</b>
<b>POSITIONS (FT/PT)</b>		25/1	25/1	25/1	25/1	25/1	

**FY2027 Budget Highlights:**

EAP’s recommended budget for FY27 is \$2,487,635, which reflects a net County dollar increase of \$188,221, or 8.19% over FY26. Revenues are decreasing by \$46,619 from FY26. This is due to an estimated reduction in grant funds for the EPA Air Pollution Control Sec. 105 Grant. Expenditures are increasing by \$141,602, or 4.29% over FY26 mainly due to increases in Personal Services of \$159,322. Operating Expenditures are decreasing by \$17,720, or 3.15% from FY26. These decreases are due to Capital (calibrators purchased in FY26 not needed in FY27). In addition, EAP will continue to maintain \$101,000 for the Community Hygiene Program – Kernersville Recycling Center. While Kernersville will not renew the lease for Forsyth County’s Kernersville Recycling Center, the department is exploring alternative locations. EAP submitted one enhancement for a Community Hygiene Solid Waste Abatement program but it is not included in the Recommended Budget.

# 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.

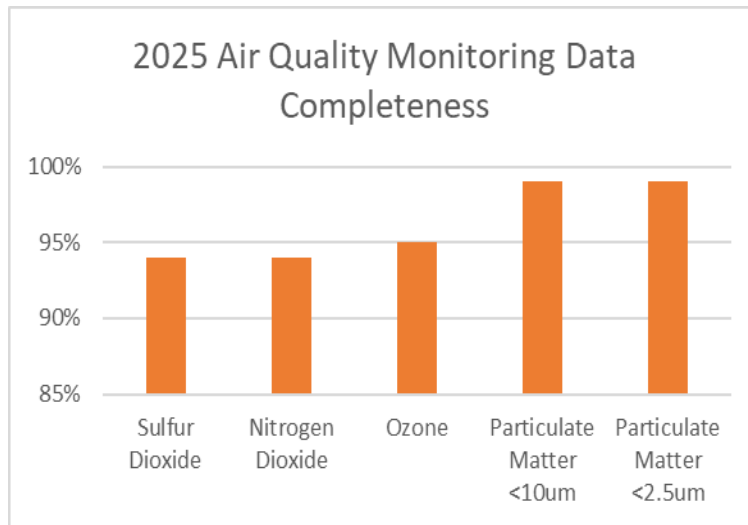
**Objective 1:** Provide prompt, thorough investigative assessment of each complaint and environmental concern reported by citizens, businesses, and referrals from other federal, state, and local agencies. Provide professional compliance assistance services and expertise at every opportunity to promote 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.



## Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Administration	570,962	642,362	655,778	727,291	727,291	13.22%
Air Quality Control	1,958,952	1,827,947	1,867,525	1,895,706	1,895,706	3.71%
Environmental Health - OEAP	681,748	734,971	741,435	705,985	731,985	-0.41%
Sustainability	79,483	94,025	96,112	85,925	85,925	-8.61%
<b>Total</b>	<b>\$ 3,291,145</b>	<b>\$ 3,299,305</b>	<b>\$ 3,360,849</b>	<b>\$ 3,414,907</b>	<b>\$ 3,440,907</b>	<b>4.29%</b>

# CONSERVATION OF NATURAL RESOURCES

**Department Mission:** To identify conservation opportunities in developing land, water and related resources within the Forsyth Soil and Water Conservation District.

**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.

**Significant Accomplishments:**

- Provided assistance to landowners participating in the NC Agriculture Cost Share Program, Agricultural Water Resources Assistance Program, and Community Conservation Assistance Program.
- Managed a \$1 million Streamflow Rehabilitation Assistance Program grant for maintenance of County watershed control structures.

## Budget Summary

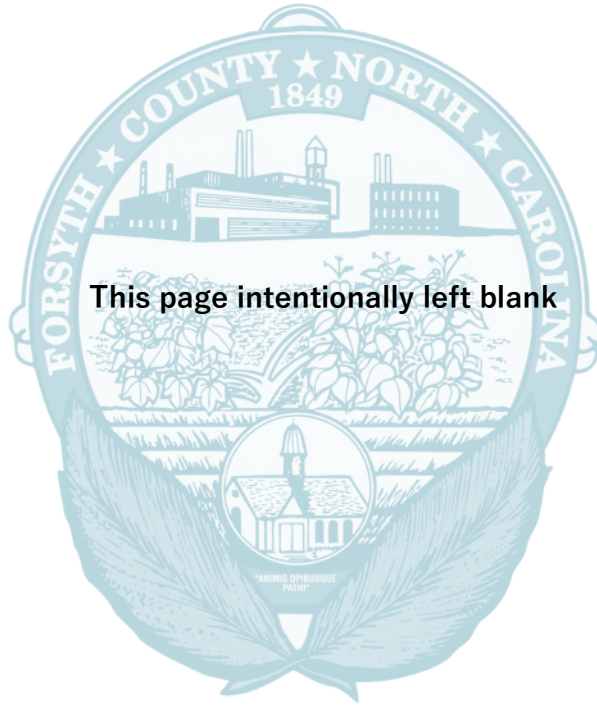
	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	<b>\$39,765</b>	<b>\$995,878</b>	<b>\$995,878</b>	<b>\$940,146</b>	<b>\$940,146</b>	<b>-5.60%</b>
Intergovernmental	38,343	991,298	991,298	935,566	935,566	-5.62%
Other revenues	1,421	4,580	4,580	4,580	4,580	-
<b>Expenses</b>	<b>\$199,753</b>	<b>\$1,268,814</b>	<b>\$1,292,481</b>	<b>\$1,218,274</b>	<b>\$1,218,274</b>	<b>-3.98%</b>
Personal Services Total:	138,124	154,434	178,101	177,205	177,205	14.74%
Operating Total:	61,629	1,114,380	1,114,380	1,041,069	1,041,069	-6.58%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	<b>\$159,989</b>	<b>\$272,936</b>	<b>\$296,603</b>	<b>\$278,128</b>	<b>\$278,128</b>	<b>1.90%</b>
<b>POSITIONS (FT/PT)</b>	2/0	2/0	2/0	2/0	2/0	

**FY2027 Budget Highlights:**

The Recommended FY2027 budget for Conservation of Natural Resources demonstrates a slight increase due to an increase in personal services offset by a decrease in operating, as well as a decrease in revenue. The decrease in operating costs is a result of a fire truck for the Forestry service, for which the County cost-shares, being included in FY26, which has been removed for FY27. Revenues are decreasing due to expenditures in FY26 related to the Streamflow Rehabilitation Assistance Program grant that will reduce the amount of funding available in FY27.

**Performance Measures:**

- Continuing education on safe pesticide use was completed by 201 pesticide applicators
- Assistance programs provided \$113,886 to landowners participating in the NC Agriculture Cost Share Program, Agricultural Water Resources Assistance Program, and Community Conservation, Assistance Program



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# 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.

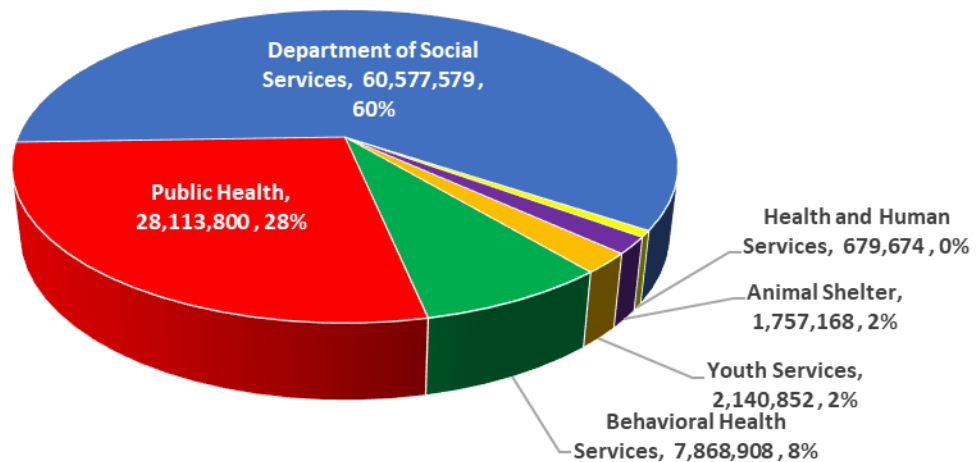
## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY 26-27 Requested	FY 26-27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 568,809	\$ 189,210	\$ 189,210	\$ 330,330	\$ 330,330	74.58 %
Charges for Services	568,809	189,210	189,210	330,330	330,330	74.58 %
<b>Expenses</b>	\$ 502,570	\$ 630,170	\$ 630,170	\$ 635,790	\$ 635,790	0.89 %
Personal Services Total:	1,025	1,800	1,800	1,800	1,800	0.00 %
Operating Total:	501,545	628,370	628,370	633,990	633,990	0.89 %
<b>County Funds</b>	\$ (66,239)	\$ 440,960	\$ 440,960	\$ 305,460	\$ 305,460	-30.73%

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 \$101.1 million, or 16.9% of General Fund Expenditures



### Operating Goals & Objectives:

Create a community that is health. 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. Funding the cost to place Forsyth County juveniles in secure detention facilities throughout the State pending court action.
- m. Assist with planning programs and services at the local level for youth delinquency, gang prevention and substance use.
- 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:**

- The new Director has carried forward the previous strategic plan while developing a new Animal Shelter Strategic Plan to be implemented in FY27 under their leadership.

## Budget Summary

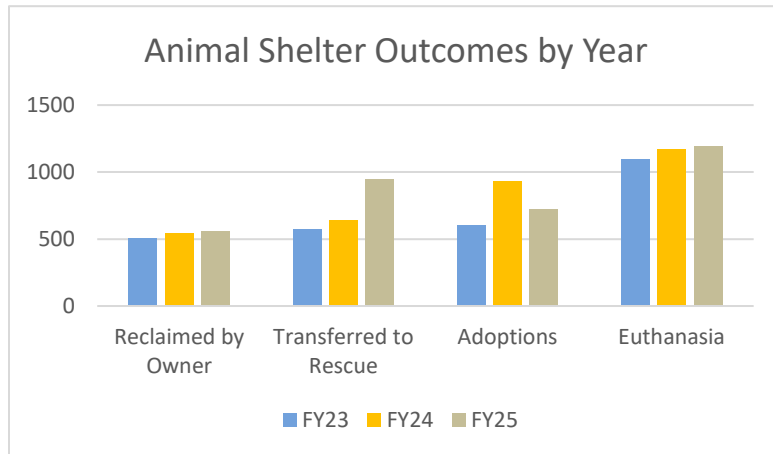
		FY25	FY26	FY26	FY27	FY27	vs. FY26
		Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	<b>\$</b>	<b>115,132 \$</b>	<b>60,000 \$</b>	<b>60,000 \$</b>	<b>103,123 \$</b>	<b>73,123</b>	<b>21.87 %</b>
Charges for services		76,577	60,000	60,000	63,000	63,000	5.00 %
Other revenues		38,555	-	-	40,123	10,123	-
<b>Expenses</b>	<b>\$</b>	<b>1,313,506 \$</b>	<b>1,664,253 \$</b>	<b>1,640,593 \$</b>	<b>1,818,700 \$</b>	<b>1,757,168</b>	<b>5.58%</b>
Personal Services Total:		943,262	1,024,111	1,152,229	1,379,331	1,326,799	29.56 %
Operating Total:		370,244	640,142	488,364	439,369	430,369	-32.77%
Capital Total:		-	-	-	-	-	-
<b>County Funds</b>	<b>\$</b>	<b>1,198,373 \$</b>	<b>1,604,253 \$</b>	<b>1,580,593 \$</b>	<b>1,715,577 \$</b>	<b>1,684,045</b>	<b>4.97 %</b>
<b>POSITIONS (FT/PT)</b>		15/2	15/2	19/1	19/3	19/1	

**FY2027 Budget Highlights:**

The Animal Shelter’s FY27 Recommended budget is a net County Dollar increase of \$79,792, or 4.97% over the FY26 Adopted Budget. Revenues are increasing slightly for owner requested euthanasia and space rentals. Personal Services increased 29.56% as positions previously classified as temporary (help/outside agency) were converted to permanent roles, along with annual salary adjustments. Operating Expenditures decreased by \$209,773, or -32.77% due to the transfer of utility costs to General Services and the shift of temporary positions to permanent status. Spay and neuter costs are expected to remain low through a continued partnership with an in-house, low-cost provider. The Animal Shelter requested three enhancements: two part-time Front Desk Attendants, advertising funds, and an increase in operating supplies for shelter use. Increased operating supplies (disinfectant for animals) is included In the FY27 Recommended Budget.

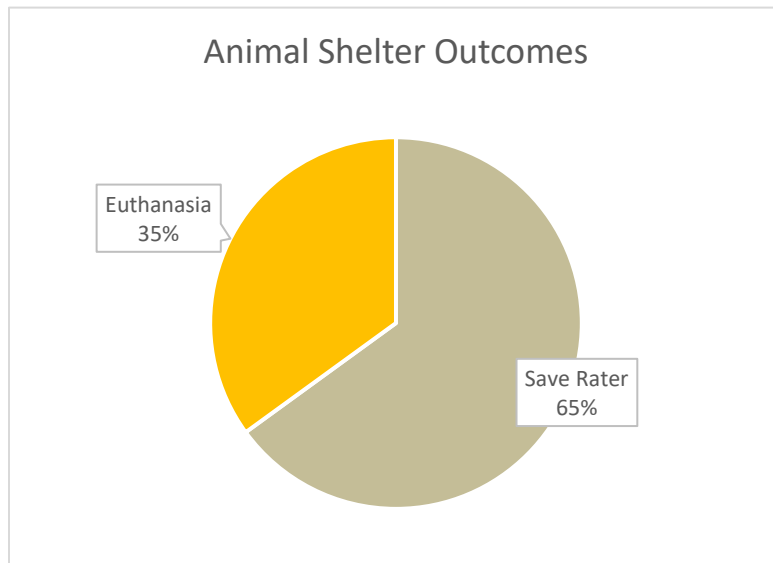
# ANIMAL SHELTER

## 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

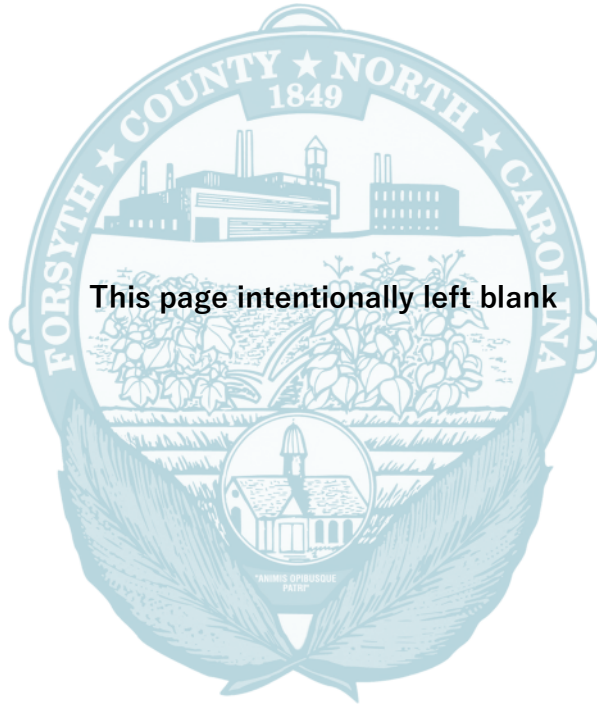
	FY25	FY26	FY26	FY27	FY27	vs. FY26
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	\$ 1,112,809	\$ 940,852	\$ 1,064,148	\$ 940,852	\$ 940,852	-
Intergovernmental	1,092,148	940,852	1,064,148	940,852	940,852	-
Other revenues	20,661	-	-	-	-	-
<b>Expenses</b>	\$ 2,079,828	\$ 2,166,288	\$ 2,290,156	\$ 2,140,852	\$ 2,140,852	-1.17%
Personal Services Total:	25,815	25,436	26,008	15,000	15,000	-41.03%
Operating Total:	2,054,013	2,140,852	2,264,148	2,125,852	2,125,852	-0.70%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	\$ 967,019	\$ 1,225,436	\$ 1,226,008	\$ 1,200,000	\$ 1,200,000	-2.08%

**FY2027 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.

The recommended FY27 budget for Youth Services is \$2,140,852, which is a net County dollar decrease of \$25,436, or 1.17% under the FY26 Adopted Budget. The Juvenile Crime Prevention Council funding and youth detention funds remain the same as Fiscal Year 2025-2026. Expenditure decreases total \$25,436, or 1.17% from FY25-26. Decreases in Personal services under FY25-26 total \$10,436, or 41.03%.

The Juvenile Crime Prevention Council will allocate the full \$940,852 received from the State of North Carolina to nine community organizations. Organizations funded in FY26 include: Insight Human Services, Aspire Youth & Family, Authoring Action, Parenting Path, Triad Restorative Justice, YWCA, Family Services, Youth Collaborative, and McCormick Cares



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# 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 a new department formed 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:**

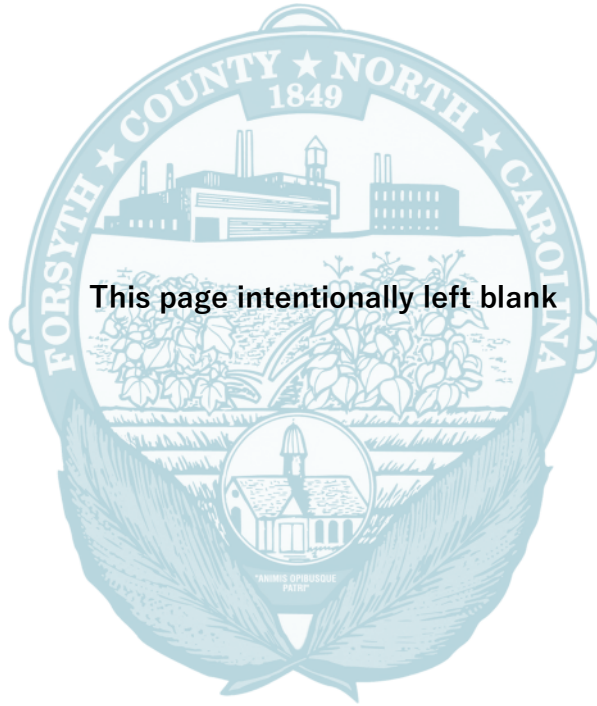
- The Health and Human Services Outreach Team actively took part in various community events, serving a key role in connecting with the public—frequently engaging with families, children, and individuals in need.

## Budget Summary

	FY25	FY26	FY26	FY27	FY27	vs. FY26
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	- \$	<b>22,500 \$</b>	<b>22,500 \$</b>	<b>22,500</b>	-	<b>-100.00%</b>
Charges for services	-	22,500	22,500	22,500	-	<b>-100.00%</b>
<b>Expenses</b>	<b>\$ 361,895</b>	<b>\$ 599,630</b>	<b>\$ 609,244</b>	<b>\$ 679,674</b>	<b>679,674</b>	<b>13.35%</b>
Personal Services Total:	354,672	548,620	558,234	651,164	651,164	<b>18.69 %</b>
Operating Total:	7,222	51,010	51,010	28,510	28,510	<b>-44.11%</b>
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	<b>\$ 361,895</b>	<b>\$ 577,130</b>	<b>\$ 586,744</b>	<b>\$ 657,174</b>	<b>679,674</b>	<b>17.77 %</b>
<b>POSITIONS (FT/PT)</b>	5/0	7/0	7/0	7/0	7/0	

**FY2027 Budget Highlights:**

The FY27 Recommended Budget for Health and Human Services reflects an overall increase of \$102,544, or 17.77% in net County dollars compared to the FY26 Adopted Budget. The increase is primarily due to annualized adjustments and the addition of one position that was not included in the original adopted budget. Anticipated revenues and expenditures totaling \$22,500 for facility rentals at the new Highland Avenue Park and the newly renovated auditorium have been removed from the Health and Human Services budget and will be reassigned to either General Services or Parks.



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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/previously 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

		FY25	FY26	FY26	FY27	FY27	vs. FY26
		Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	<b>\$</b>	<b>32,003,978</b>	<b>\$ 30,068,858</b>	<b>\$ 30,313,186</b>	<b>\$ 29,619,678</b>	<b>\$ 29,455,560</b>	<b>-2.04%</b>
Intergovernmental		30,599,853	27,363,104	27,478,624	26,750,114	26,750,114	-2.24%
Charges for services		510,267	293,053	293,053	293,053	293,053	-
Other revenues		893,858	1,345,027	1,473,835	1,508,837	1,344,719	-0.02%
Fund balance		-	1,067,674	1,067,674	1,067,674	1,067,674	-
<b>Expenses</b>	<b>\$</b>	<b>52,687,651</b>	<b>\$ 57,811,083</b>	<b>\$ 59,104,638</b>	<b>\$ 60,839,371</b>	<b>\$ 60,577,579</b>	<b>4.79%</b>
Personal Services Total:		42,591,684	44,348,215	45,457,247	47,148,353	46,888,561	5.73 %
Operating Total:		10,095,967	13,462,868	13,647,390	13,691,018	13,689,018	1.68 %
Capital Total:		-	-	-	-	-	-
<b>County Funds</b>	<b>\$</b>	<b>20,683,673</b>	<b>\$ 27,742,225</b>	<b>\$ 28,791,451</b>	<b>\$ 31,219,693</b>	<b>\$ 31,122,019</b>	<b>12.18 %</b>
<b>POSITIONS (FT/PT)</b>		560/0	564/0	566/0	570/0	565/0	

# SOCIAL SERVICES

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## **FY2027 Budget Highlights:**

The FY27 Recommended Budget for Social Services reflects an increase of \$3,379,794 or 12.18% in net County dollars compared to the FY26 Adopted Budget. Revenues are projected to decrease by \$613,298, or 2.04%, from the FY26 Adopted Budget.

Key revenue changes include reductions in the Food and Nutrition Services administrative reimbursement rate, rightsizing of TANF Administration and TANF Services, and decreased funding for LIEAP Administration. These declines are partially offset by increased revenue for Medicaid Services to support administrative costs associated with program requirements and eligibility redetermination efforts, as well as additional funding tied to Food Stamp Incentive Fraud initiatives. An additional change involves revenue shifting from the Economic Services Division for Fraud/Program Integrity Program to the Administration Division.

FY27 expenditures reflect an increase of \$2,766,496, or 4.79%, over FY26. This growth is primarily driven by a \$2,540,346, or 5.73%, increase in Personal Services compared to the current year, largely due to annual salary adjustments for 566 employees.

Additional changes include the transfer of positions associated with the Fraud/Program Integrity Program from the Economic Services Division to the Administration Division; the realignment of Non-Emergency Medicaid Transportation from Economic Services to Medicaid; the shift of Employment Services from Adult Services to Economic Services; and the reallocation of several positions to a 50/50 split between Economic Services and Medicaid in response to federal requirements.

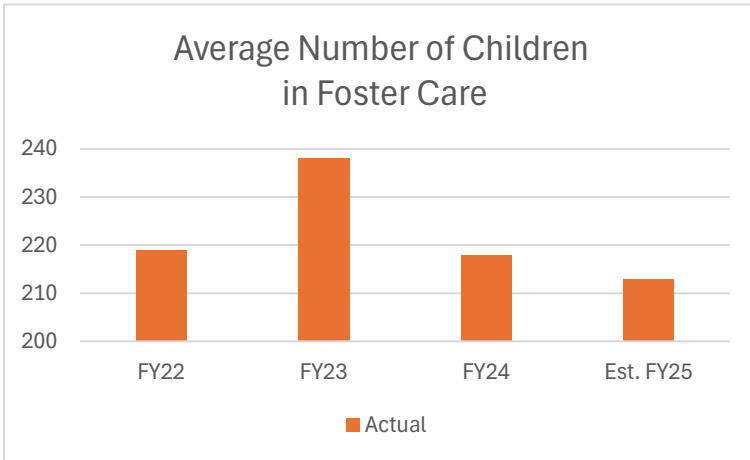
Other FY27 drivers include changes in Purchased Services, Other Capital, and Adult Services – Special Assistance. Food Stamp service charges and Child Support contractual services have decreased, and Social Services completed its first-floor renovation eliminating a \$389,000 contract.

Prior to 2023, Special Assistance (SA) participation was capped. A state policy change removed these caps and shifted additional costs to the County. As a result, FY27 SA expenditures are projected to increase by \$573,000. Social Services offset \$173,187 within the continuation budget (Adult Division) but were unable to absorb the remaining \$400,200. An enhancement request for \$400,000 for Special Assistance is included in the FY27 Recommended Budget.

Social Services requested four new positions, including three Social Workers for the Special Assistance In-Home Program and one Eligibility Specialist II. The department also requested two enhancements: an increase in Special Assistance funding, and equipment and technology consisting of a folder inserter, document management software, and a printer. Of these requests, the increase in Special Assistance funding and equipment and technology consisting of a folder inserter, document management software, and a printer was included in the FY27 Recommended Budget.

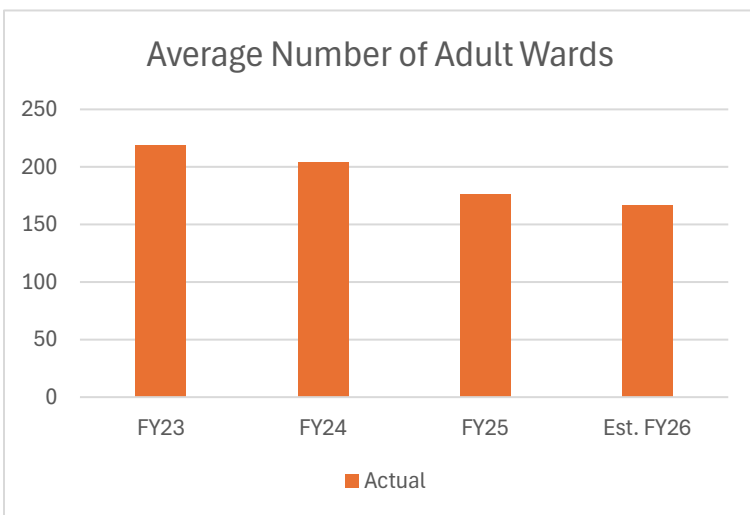
# SOCIAL SERVICES

## Goals and Objectives:



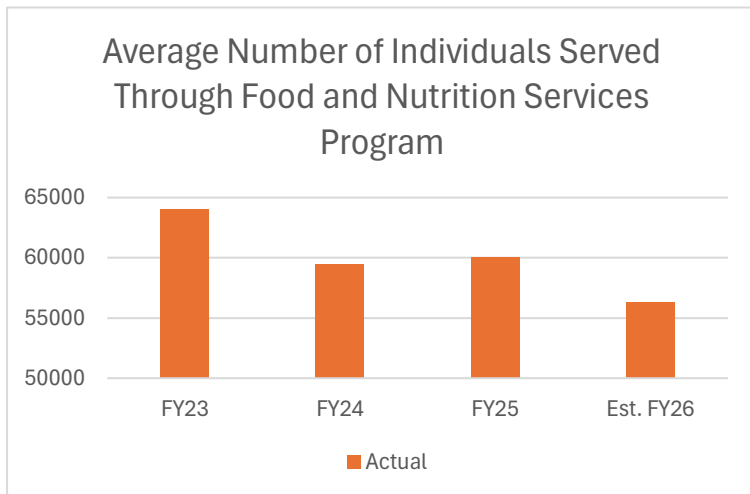
**Goal 1:** Enhance Whole-person care for our customers.

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



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

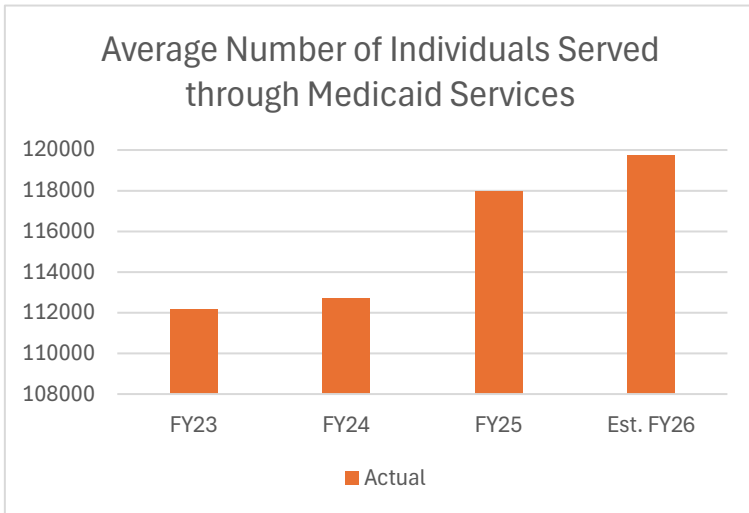
**Objective 2:** Identify average number of Adult Wards.



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

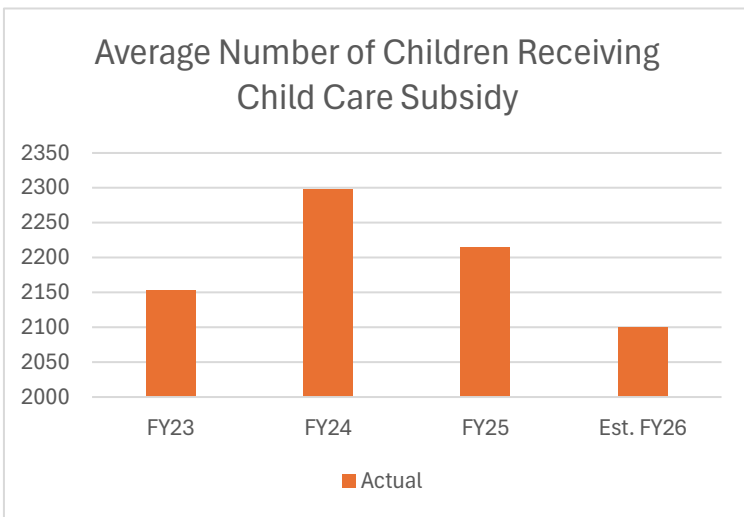
**Objective 3:** Identify average number of individuals served through Food and Nutrition Services Program.

# SOCIAL SERVICES



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

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



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

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

## Social Services Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Administration	3,856,310	4,830,841	4,998,826	6,048,423	6,082,078	25.90%
Economic Services	10,048,763	11,273,289	11,509,742	10,080,785	10,080,785	-10.58%
Energy Assistance Programs	154,125	672,676	674,168	777,822	777,822	15.63%
Family and Children Services	18,698,746	19,964,923	20,451,888	20,525,301	20,525,301	2.81%
Adult Services	6,834,907	7,122,969	7,218,028	8,660,997	8,431,127	18.37%
Employment Services	421,364	409,046	418,588	-	-	-100.00%
Child Support	3,678,070	3,813,302	3,896,780	3,872,066	3,872,066	1.54%
Medicaid Services	8,995,366	9,724,037	9,936,617	10,873,977	10,808,400	11.15%
<b>Total</b>	<b>\$ 52,687,651</b>	<b>\$ 57,811,083</b>	<b>\$ 59,104,638</b>	<b>\$ 60,839,371</b>	<b>\$ 60,577,579</b>	<b>4.79%</b>

# 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 and revenue by accepting private insurance
- WIC participants increased 4% (381)
- Care Management cases increased 2.4% (2,633)

## Budget Summary

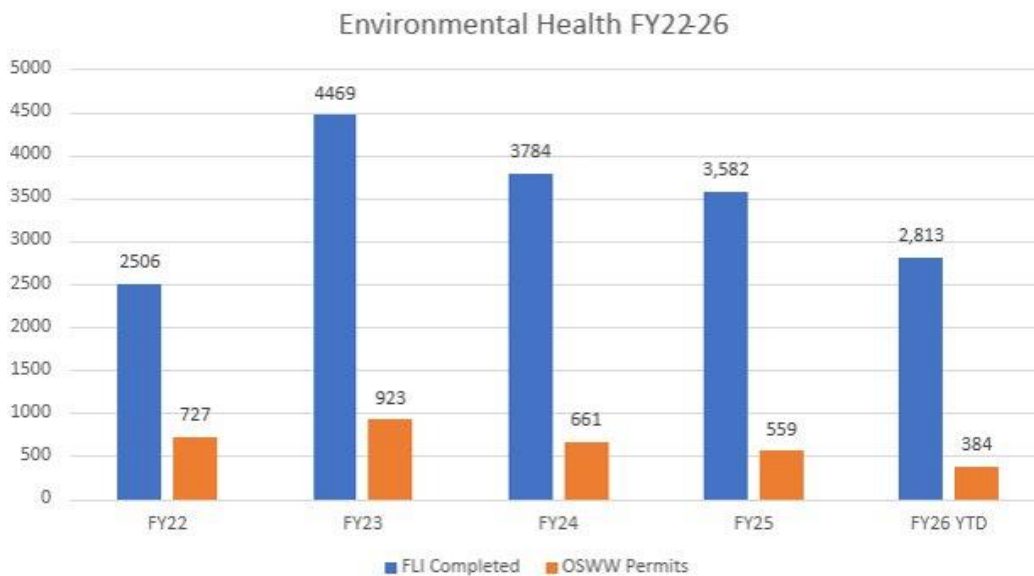
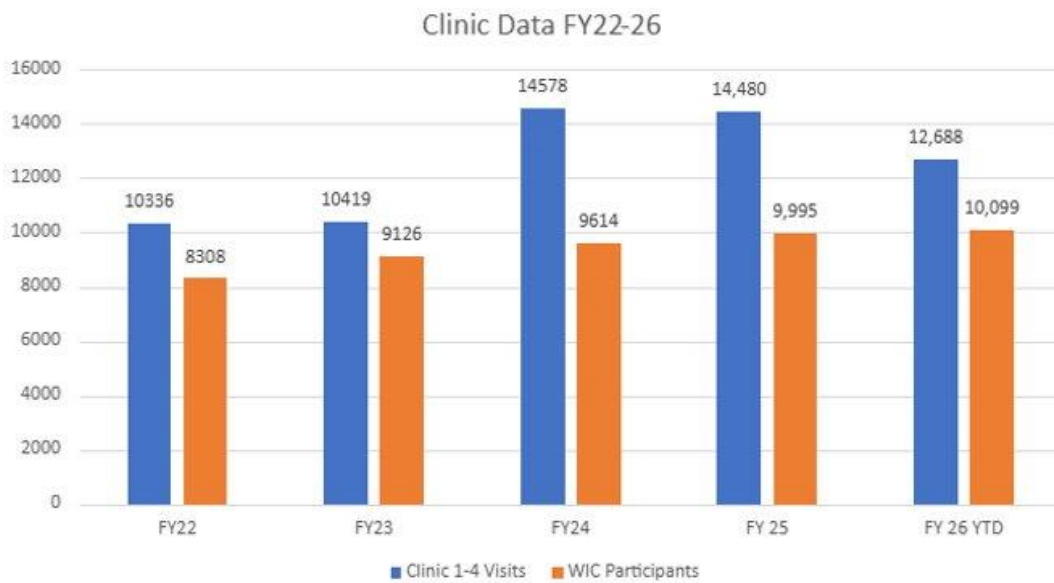
	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	<b>\$9,880,683</b>	<b>\$13,244,448</b>	<b>\$12,949,089</b>	<b>\$10,891,495</b>	<b>\$11,183,567</b>	<b>-15.56%</b>
Licenses and Permits	251,825	272,600	272,600	279,600	279,600	2.57%
Intergovernmental	7,786,828	9,338,105	9,482,522	7,801,814	7,587,875	-18.74%
Charges for services	1,525,333	1,859,209	1,403,433	1,357,210	1,357,210	-27.00%
Earnings on investments	1,569	-	-	-	-	-
Other revenues	315,128	1,472,871	1,488,871	1,452,871	1,958,882	33.00%
Fund balance	-	301,663	301,663	-	-	-100.00%
<b>Expenses</b>	<b>\$25,797,617</b>	<b>\$28,392,902</b>	<b>\$28,982,427</b>	<b>\$28,765,104</b>	<b>\$28,113,800</b>	<b>-0.98%</b>
Personal Services Total:	21,874,641	23,204,969	23,999,203	24,595,069	24,405,185	5.17%
Operating Total:	3,922,976	5,187,933	4,983,224	4,170,035	3,708,615	-28.51%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	<b>\$15,916,935</b>	<b>\$15,148,454</b>	<b>\$16,033,338</b>	<b>\$17,873,609</b>	<b>\$16,930,233</b>	<b>11.76%</b>
<b>POSITIONS (FT/PT)</b>	263/24	262/23	263/23	262/14	256/12	

# PUBLIC HEALTH

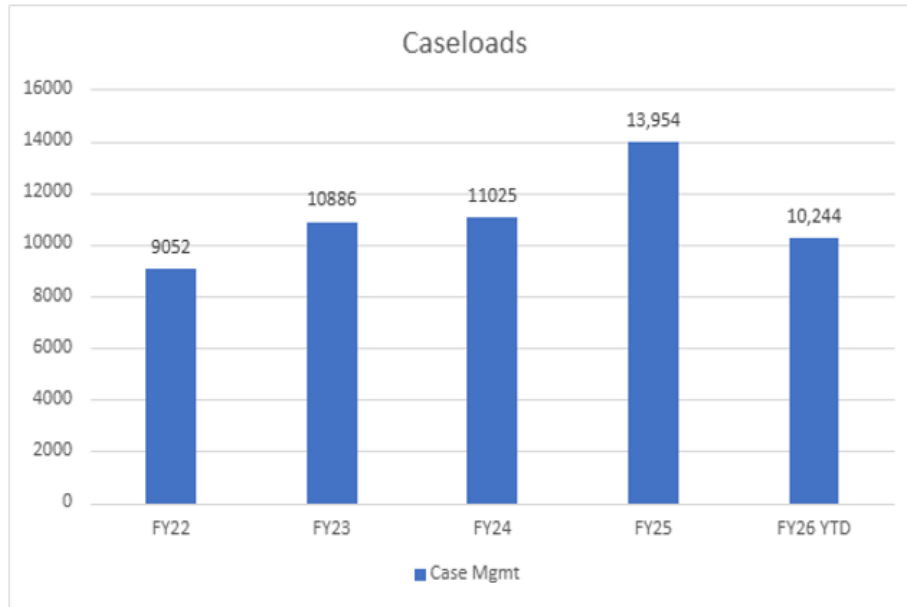
## FY2027 Budget Highlights:

The FY27 Recommended Budget for Public Health reflects a net County dollar increase of \$1,781,779 or 11.76%. Revenue is rightsized for FY27 to more accurately reflect expected amounts of intergovernmental revenue and charges for services, correcting historically underrealized revenue. The department has historically (past four years) only realized about 83% of their budgeted revenue, which is now accounted for in the Recommended Budget. The revenue lines in question are expected Medicaid reimbursements around Care Management, Family Planning, and Well Child immunizations, changes to how the Winston-Salem Forsyth-County Schools pay for school nurses, and reductions to Refugee Health funding as the department has seen fewer patients due to the political climate. To help mitigate this reduction, the department has decreased their operating budget by 28.51%, and all remaining expenditure increases are annualized salary and benefit increases. One of the sizable areas of the operating reductions is the department’s removal of eight vacant positions which are not expected to significantly impact operations. Many decreases to the operating budget are in the program areas affected by the revenue cuts and others are department wide.

## Performance Measures (YTD as of April 2026):

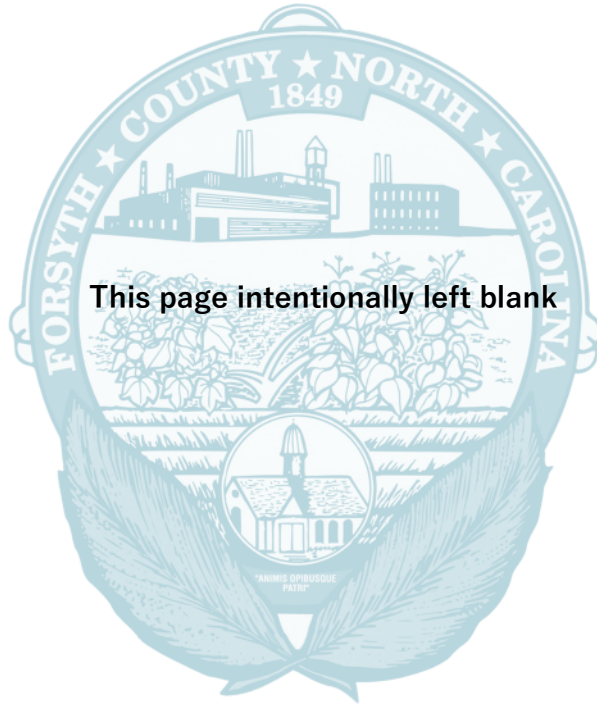


# PUBLIC HEALTH



## Public Health Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
IHS Administration	2,730,321	3,047,325	3,001,261	3,375,833	3,375,833	10.78%
Dental Services	1,332,999	1,512,624	1,527,961	1,597,574	1,597,574	5.62%
IHS Grant Programs	434,137	1,054,022	1,057,995	203,704	77,843	-(92.61)%
Preventive & Health Education Services	4,710,377	5,189,980	5,306,461	5,760,086	5,735,516	10.51%
PHE Grant Programs	4,253,920	4,575,011	4,721,267	4,741,200	4,313,200	-(5.72)%
Personal Health & Clinical Services	4,633,099	5,262,391	5,363,863	4,918,176	4,916,176	-(6.58)%
PH&CS Grant Programs	771,112	302,288	348,933	45,737	45,737	-(84.87)%
Laboratory Services	914,365	1,196,025	1,207,953	1,156,775	1,156,775	-(3.28)%
Environmental Health	3,508,824	3,661,122	3,747,930	4,095,489	4,095,489	11.86%
Women, Infants and Children (WIC)	2,508,462	2,592,114	2,698,802	2,870,530	2,799,657	8.01%
<b>Total</b>	<b>25,797,617</b>	<b>28,392,902</b>	<b>28,982,427</b>	<b>28,765,104</b>	<b>28,113,800</b>	<b>-(0.98)%</b>



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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 Behavioral Health and Opioid Settlement Funds, and coordinates with the Local Management Entity/Managed Care Organization (LME/MCO), providers, 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 library, Substance Use Health Education and Youth Prevention, pharmacy services, and Mobile Integrated Health.

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. In addition, Behavioral Health Services collaborates with Healthy Blue as they manage the Child and Family Specialty Plan for foster youth, previously managed by Partners Health Management.

**Significant Accomplishments:**

- Led Forsyth Focused, a coalition of community stakeholders working collaboratively to reduce the number of deaths by suicide.
- Facilitated four resource cafés to encourage information sharing and networking amongst providers and agencies.
- Hosted annual Behavioral Health Symposium.
- Staff engaged in research projects with Salem College regarding naloxone distribution.
- Facilitated 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

		FY25	FY26	FY26	FY27	FY27	vs. FY26
		Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	<b>\$</b>	<b>2,367,908</b>	<b>\$ 2,702,285</b>	<b>\$ 2,705,260</b>	<b>\$ 2,702,285</b>	<b>3,402,285</b>	<b>25.90 %</b>
Intergovernmental		135,103	120,000	120,000	120,000	120,000	-
Charges for services		-	2,400,000	2,400,000	2,400,000	3,100,000	<b>29.17 %</b>
Other revenues		2,232,805	182,285	182,285	182,285	182,285	-
Fund balance		-	-	2,975	-	-	-
<b>Expenses</b>	<b>\$</b>	<b>5,646,521</b>	<b>\$ 6,370,813</b>	<b>\$ 6,402,435</b>	<b>\$ 6,419,065</b>	<b>7,868,908</b>	<b>23.51%</b>
Personal Services Total:		1,400,495	1,536,559	1,570,856	1,656,898	2,460,379	<b>60.12 %</b>
Operating Total:		4,246,026	4,834,254	4,831,579	4,762,167	5,408,529	<b>11.88 %</b>
Capital Total:		-	-	-	-	-	-
<b>County Funds</b>	<b>\$</b>	<b>3,278,613</b>	<b>\$ 3,668,528</b>	<b>\$ 3,697,175</b>	<b>\$ 3,716,780</b>	<b>4,466,623</b>	<b>21.76 %</b>
<b>POSITIONS (FT/PT)</b>		16/1	30/1	30/1	26/1	26/1	

# BEHAVIORAL HEALTH SERVICES

## FY2027 Budget Highlights:

The FY27 Recommended Budget for Behavioral Health Services is \$4,466,623, or a \$798,095 increase over FY26. Pharmacy revenue and expenditures are increasing to better align with service demand and rising costs for pharmaceutical inventory. Personal Services significantly increases due to State coronavirus funding supporting Mobile Integrated Health (MIH) paramedic positions ending in September 2026. MIH paramedic positions previously funded with Special Revenue funds will transition to General Fund. In addition, in FY27, 10% of MIH Peer Support Specialist positions, previously fully funded with Opioid Settlement Funding Special Revenue budget will be allocated within the General Fund to provide Peer Support Services to individuals not exclusively affected by opioid use.

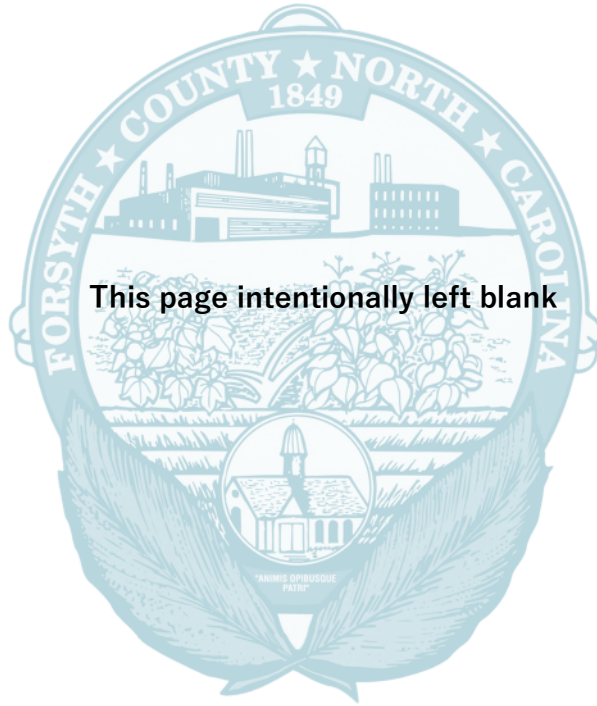
The \$4.46M recommended budget includes mental health, substance use, and developmental disability services within the County allotted to several Counted-managed initiatives for direct service provision. Internal County programs and projects include Stepping Up, Pharmacy, a Health Educator position for Substance Use in Behavioral Health Services, Mobile Integrated Health, a Peer Support Specialist located at the library, Behavioral Health Units/expanded services at the Law Enforcement Detention Center in the Sheriff's Office. Partners Health Management Mental Health First Aid Training and Advisory Committees are also included. Behavioral Health had one enhancement request, The Getting Ahead Program; it was not included in the recommended budget.

## FY2027 County Funded Initiatives:

Community Care Center for Forsyth County, Inc.	\$	100,000
Daymark Recovery Services, Inc	\$	841,140
Exchange Club Center for the Prevention of Child Abuse of North Carolina, Inc. (The Parenting Path)	\$	9,000
Financial Pathways of the Piedmont	\$	21,521
Forsyth County Stepping Up Program	\$	10,000
Forsyth Technical Community College	\$	120,851
GreenTree Peer Support Program - PWC	\$	105,600
GreenTree Peer Support Program - Refuge	\$	45,175
Mental Health Association in Forsyth County	\$	30,000
MentalRest	\$	67,440
Monarch - Peer Support	\$	52,000
Monarch - Studio 651	\$	144,000
Mount Jubilee Ministries	\$	10,650
NAMI North Carolina	\$	9,600
Nuestra Comunidad	\$	100,000
Open Hearts Healing Minds Corporation	\$	72,500
School Health Alliance for Forsyth County	\$	104,785
Support Systems of Forsyth County Transportation LLC	\$	70,000
The Enrichment Center - An Affiliated Chapter of The Arc	\$	30,000
The Shalom Project - Flourish Program	\$	56,000
<b>Total</b>	<b>\$</b>	<b>2,000,262</b>

## Behavioral Health Services Divisions

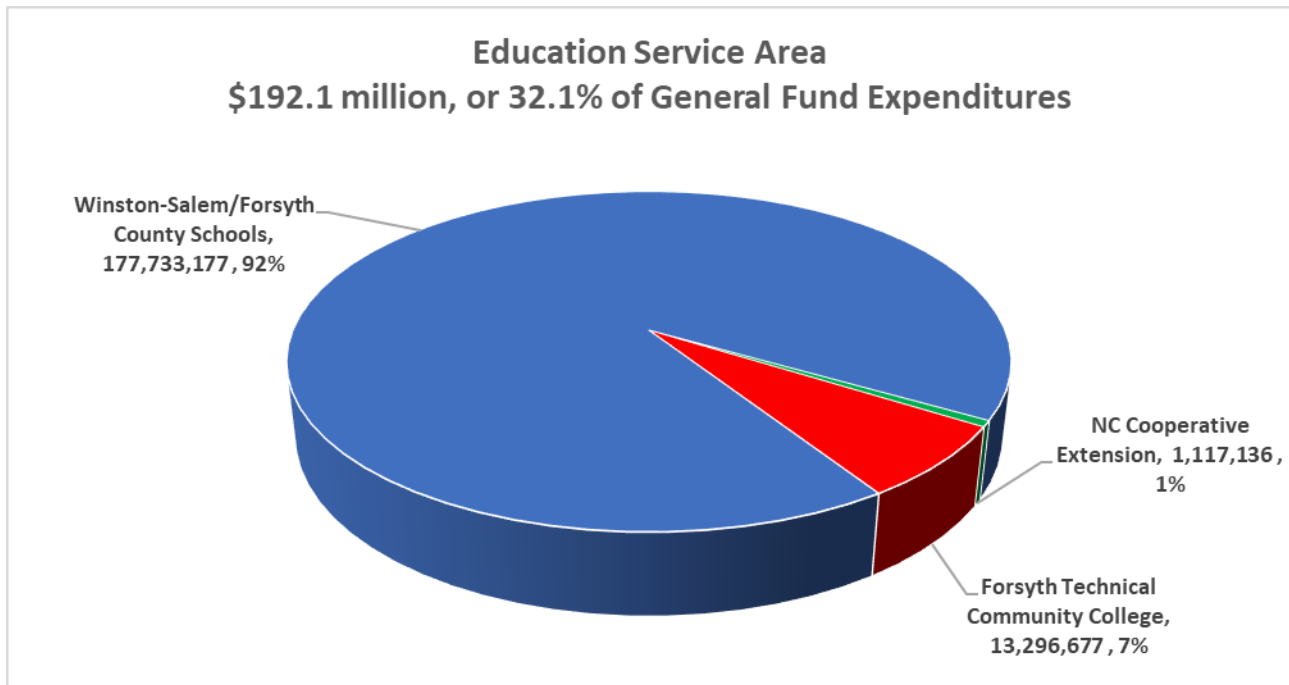
	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Behavioral Health Services	2,074,168	2,455,450	2,455,899	2,422,808	3,272,973	<b>33.29%</b>
Stepping Up	716,386	712,481	727,822	751,556	746,234	<b>4.74%</b>
Pharmacy	2,855,967	3,202,882	3,218,713	3,244,701	3,849,701	<b>20.09%</b>
<b>Total</b>	<b>\$ 5,646,521</b>	<b>\$ 6,370,813</b>	<b>\$ 6,402,434</b>	<b>\$ 6,419,065</b>	<b>\$ 7,868,908</b>	<b>23.51%</b>



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# EDUCATION SERVICE AREA

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## Operating Goals & Objectives:

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

- a. Providing facilities that are conducive to learning for the Winston-Salem/Forsyth County School System and 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 25-26 Adopted	FY 25-26 Amended	FY 26-27 Requested	FY 26-27 Recommend	vs. FY2026 Adopted (%)
Personal Services	6,113,118	6,341,539	6,266,058	6,266,058	<b>2.50 %</b>
Contractual Services	5,195,169	5,195,169	5,325,049	5,325,049	<b>2.50 %</b>
Supplies and Materials	957,900	957,900	981,848	981,848	<b>2.50 %</b>
Capital	455,000	455,000	455,000	455,000	<b>0.00 %</b>
Budget Reserve	228,421	-	268,722	268,722	<b>17.64 %</b>
<b>Total</b>	<b>\$ 12,949,608</b>	<b>\$ 12,949,608</b>	<b>\$ 13,296,677</b>	<b>\$ 13,296,677</b>	<b>2.68 %</b>
Current Expense	12,494,608	12,494,608	12,841,677	12,841,677	<b>2.78 %</b>
Capital Outlay	455,000	455,000	455,000	455,000	<b>0.00 %</b>
<b>Total</b>	<b>12,949,608</b>	<b>12,949,608</b>	<b>13,296,677</b>	<b>13,296,677</b>	<b>2.68 %</b>
<b>County Funds</b>	<b>\$ 12,949,608</b>	<b>\$ 12,949,608</b>	<b>\$ 13,296,677</b>	<b>\$ 13,296,677</b>	<b>2.68 %</b>

### FY2027 Budget Highlights:

The Fiscal Year 2026-2027 Recommended Budget for Forsyth Technical Community College represents an increase of \$347,069, or 2.7% over the Fiscal Year 2025-2026 Adopted Budget. Expenditures are increasing by a moderate 2.5% across expenditure categories while Capital Outlay funding remains flat. Funds held in Budget Reserve are for possible salary and benefit increases approved by the State.

# FORSYTH TECHNICAL COMMUNITY COLLEGE

	FY 25-26 Budget	Request	FY 26-27 Recommend	Adopted
<b>Personal Services</b>				
Salaries	2,431,126	2,491,904	2,491,904	-
Longevity	163,000	167,075	167,075	-
Salary Supplements	1,932,000	1,980,300	1,980,300	-
Fringe Benefits	1,493,931	1,531,279	1,531,279	-
Training & Conference	15,811	16,000	16,000	-
Work Study	77,250	79,500	79,500	-
Budget Reserve	228,421	268,722	268,722	-
<b>Total Personal Services</b>	<b>6,341,539</b>	<b>6,534,780</b>	<b>6,534,780</b>	-
<b>Contractual Services</b>				
Legal Fees	50,000	51,250	51,250	-
Maintenance Service	683,594	700,684	700,684	-
Space Rental	86,700	88,868	88,868	-
Telephone	209,100	214,328	214,328	-
Electricity	1,364,750	1,398,869	1,398,869	-
Water	144,200	147,805	147,805	-
Natural Gas	385,207	394,837	394,837	-
Insurance	714,000	731,850	731,850	-
Janitorial	1,132,200	1,160,505	1,160,505	-
Grounds	270,300	277,058	277,058	-
Security	155,119	158,995	158,995	-
<b>Total Contractual Services</b>	<b>5,195,170</b>	<b>5,325,049</b>	<b>5,325,049</b>	-
<b>Supplies &amp; Materials</b>				
Custodial Supplies	432,600	443,416	443,416	-
Maintenance Supplies	448,050	459,251	459,251	-
Auto Parts & Supplies	77,250	79,181	79,181	-
<b>Total Supplies &amp; Materials</b>	<b>957,900</b>	<b>981,848</b>	<b>981,848</b>	-
<b>Total Direct Expense</b>	<b><u>12,494,609</u></b>	<b><u>12,841,677</u></b>	<b><u>12,841,677</u></b>	-
<b>Capital Outlay (ongoing)</b>	<b>455,000</b>	<b>455,000</b>	<b>455,000</b>	-
<b>TOTAL</b>	<b><u>12,949,609</u></b>	<b><u>13,296,677</u></b>	<b><u>13,296,677</u></b>	-

# 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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY 26-27 Requested	FY 26-27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 774,949	\$ 0	\$ 0	\$ 0	\$ 0	0.00 %
Other Revenues	774,949	-	-	-	-	0.00 %
<b>Expenses</b>	\$ 177,441,136	\$ 180,556,505	\$ 184,525,305	\$ 211,276,172	\$ 177,733,177	-1.56%
Operating Total:	177,441,136	180,556,505	184,525,305	211,276,172	177,733,177	-1.56%
<b>County Funds</b>	\$ 176,666,187	\$ 180,556,505	\$ 184,525,305	\$ 211,276,172	\$ 177,733,177	-1.56%

**FY2027 Budget Highlights:**

The Fiscal Year 2026-2027 Recommended Budget for the Winston-Salem/Forsyth County School System is based on the revised funding formula that adjusts funding based on growth in the property tax base, which is 1.0%. In addition to the growth in the property tax base, the allocation to WSFCS is also adjusted based on growth/reductions in projected revenues from the Article 46 Quarter-Cent Sales Tax. For Fiscal Year 2026-2027, revenue from Article 46 is projected to increase by \$442,166.

In Fiscal Year 2025-2026, a decision was made between the Board of County Commissioners and Winston-Salem/Forsyth County Schools to no longer transfer funds back and forth for the provision of School Resource Officers and School Nurses. By including these funds in the annual appropriation to WSFCS, the school system had to share these funds with charter schools, thus reducing the amount of funds it had to provide services to students in the school system. Because of this, it appears that funding for WSFCS is reduced from Fiscal Year 2025-2026. However, considering the cost of School Resource Officers and School Nurses, the funding for WSFCS is actually \$182,561,951.

# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

The other adjustment to the Fiscal Year 2025-2026 allocation to WSFCS was to assist with their debt repayment to the State after they overspent their Fiscal Year 2024-2025 budget by \$46 million. The Board of Commissioners transferred \$8,568,810 (\$3,868,810 that had been earmarked by the County for capital maintenance projects at WSFCS as well as \$4,700,000 of interest earnings) to WSFCS. Additionally, at the end of Fiscal Year 2024-2025, WSFCS owed the County \$5,026,337 which the Board of Commissioners forgave as part of an effort by WSFCS to raise funds from private sources to repay their debt to the State.

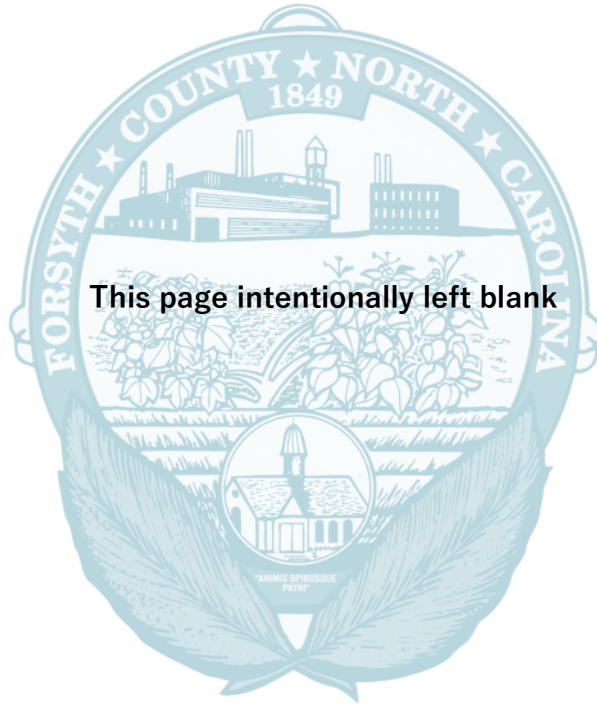
## WSFCS EOG & EOC GRADE LEVEL PROFICIENCY

Subject	2019 (Pre-Pandemic)	2021	2022	2023	2024	2025
Third Grade Reading	51.7	39.3	40.2	44.9	46.4	44.3
Reading 3-8	54.9	38.1	39.7	44.5	43.9	46.4
Math 3-8	54.4	30.9	40.7	46.8	48.4	51.3
Science 5-8	72.7	54.0	59.9	61.8	62.1	55.5
English II	56.0	56.5	54.2	53.9	54.0	54.9
Math I	36.1	16.4	23.6	23.2	22.5	21.9
Math III	45.5	43.4	47.9	52.1	54.1	60.1
Biology	57.4	42.9	47.8	50.6	50.6	45.5

	2019	2021	2022	2023	2024	2025
High School Graduation Rates	86.2	85.5	85.4	87.7	85.4	86.0

# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommend	vs. FY2026 Adopted (%)
<b><u>Instructional Programs</u></b>						
Regular	54,791,367	57,041,689	57,041,689	67,080,742	56,195,767	-1.5%
Special Population	9,018,081	9,226,276	9,226,276	10,870,926	9,070,553	-1.7%
Alternative	2,669,342	2,770,927	2,770,927	3,257,741	2,724,833	-1.7%
School Leadership	16,604,492	17,236,398	20,369,957	20,264,600	16,949,673	-1.7%
Co-Curricular	4,644,508	4,956,261	4,956,261	5,803,291	4,876,060	-1.6%
School Based Support	21,560,212	20,230,900	15,630,890	23,785,195	19,894,362	-1.7%
<b>Total Instructional Programs</b>	<b>109,288,002</b>	<b>111,462,451</b>	<b>109,996,000</b>	<b>131,062,495</b>	<b>109,711,248</b>	-1.6%
<b><u>Support Services</u></b>						
Support & Development	2,422,632	2,514,828	2,514,828	2,956,650	2,472,995	-1.7%
Special Population Support	608,294	631,443	631,443	742,379	620,939	-1.7%
Alternative Programs Support	400,188	415,418	415,418	488,401	408,508	-1.7%
Technology Support	2,521,024	2,616,965	2,616,965	3,076,731	2,573,432	-1.7%
Operational Support	31,753,749	33,087,847	37,340,468	38,753,189	32,413,859	-2.0%
Financial & HR	6,457,033	6,702,764	7,241,584	7,880,349	6,591,264	-1.7%
Accountability	1,029,302	1,068,473	1,068,473	1,256,190	1,050,700	-1.7%
System-Wide Pupil Support	1,440,232	1,495,042	1,495,042	1,757,701	1,470,173	-1.7%
Policy, Leadership & PR	3,744,206	3,886,697	3,886,697	4,569,537	3,822,042	-1.7%
<b>Total Support Services</b>	<b>50,376,660</b>	<b>52,419,477</b>	<b>57,210,918</b>	<b>61,481,127</b>	<b>51,423,912</b>	-1.9%
<b><u>Ancillary Services</u></b>						
Community Services	65,905	68,413	68,413	80,423	67,274	-1.7%
Nutrition Services	13,959	14,490	14,490	17,033	14,249	-1.7%
<b>Total Ancillary Services</b>	<b>79,864</b>	<b>82,903</b>	<b>82,903</b>	<b>97,456</b>	<b>81,523</b>	-1.7%
<b><u>Non-Programmed Charges</u></b>						
Charter Schools	10,288,349	11,015,885	11,659,695	12,951,238	10,832,638	-1.7%
<b>Total Non-Programmed Charges</b>	<b>10,288,349</b>	<b>11,015,885</b>	<b>11,659,695</b>	<b>12,951,238</b>	<b>10,832,638</b>	-1.7%
<b>Total Current Expense</b>	<b>170,032,875</b>	<b>174,980,716</b>	<b>178,949,516</b>	<b>205,592,316</b>	<b>172,049,321</b>	-1.7%
<b><u>Capital Outlay</u></b>						
Regular	857,208	857,208	857,208	839,608	839,608	-2.1%
Special Population	135,000	135,000	135,000	135,000	135,000	0.0%
Operational Support	2,970,748	2,845,081	2,845,081	2,970,748	2,970,748	4.4%
Accountability	1,500	1,500	1,500	1,500	1,500	0.0%
System Wide	2,000	2,000	2,000	2,000	2,000	0.0%
Tfr to Schools Maint. CPO	3,441,805	1,735,000	1,735,000	1,735,000	1,735,000	0.0%
<b>Total Capital Outlay</b>	<b>7,408,261</b>	<b>5,575,789</b>	<b>5,575,789</b>	<b>5,683,856</b>	<b>5,683,856</b>	1.9%
<b>Total</b>	<b><u>177,441,136</u></b>	<b><u>180,556,505</u></b>	<b><u>184,525,305</u></b>	<b><u>211,276,172</u></b>	<b><u>177,733,177</u></b>	-1.6%



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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:**

*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 welcomed a new Director, Leslie Rose.

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	<b>\$60,425</b>	<b>\$1,080,043</b>	<b>\$1,080,043</b>	<b>\$988,646</b>	<b>\$988,646</b>	<b>-8.46%</b>
Charges for services	4,856	11,500	11,500	11,500	11,500	-
Other revenues	55,569	77,245	77,245	41,580	41,580	-46.17%
<b>Expenses</b>	<b>\$671,587</b>	<b>\$2,324,422</b>	<b>\$2,322,693</b>	<b>\$2,405,997</b>	<b>\$2,335,410</b>	<b>0.47%</b>
Personal Services Total:	153,656	288,258	292,102	474,009	404,629	40.37%
Operating Total:	517,931	767,350	738,110	712,507	712,507	-7.15%
Capital Total:	-	-	-	-	-	
<b>County Funds</b>	<b>\$611,162</b>	<b>\$1,244,379</b>	<b>\$1,242,650</b>	<b>\$1,417,351</b>	<b>\$1,346,764</b>	<b>8.23%</b>
<b>POSITIONS (FT/PT)</b>	15/2	15/2	15/2	15/2	15/2	

**FY2027 Budget Highlights:**

The Recommended FY2027 budget for NC Cooperative Extension shows an increase largely due to personal services and a decrease in revenue. Revenues decreased as the USDA is no longer leasing office space from the department and historical overbudgeting of special gifts and small grants. Operating costs are decreasing as facility maintenance costs are moving from the department to General Services. Many of the department employees are paid through state universities, so their salaries are budgeted in Contractual Services under the operating budget, not Personal Services.

The department is requesting three enhancements. The first is funding to fully fund a position that was previously partially funded by federal SNAP-Ed funds. This funding was cut, but North Carolina State University, the university cost-sharing the

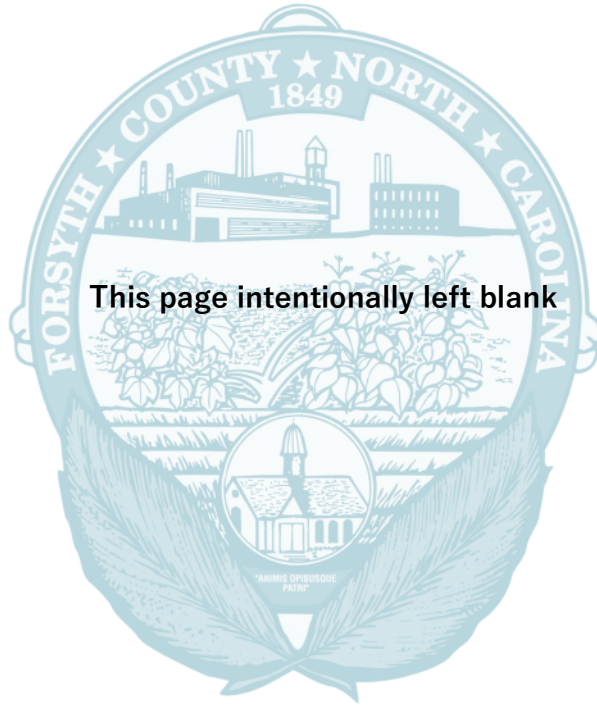
## **N.C. COOPERATIVE EXTENSION**

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position, provided the funding for the remainder of FY26. The second is to turn a current part-time office assistant position into a full-time office and outreach assistant position to assist with administrative tasks related to the department's 287 events such as publishing to shared calendars, working with Communications, and preparing materials. The third is to turn a current part-time arboretum maintenance technician into a full-time position. This is necessary to manage the Arboretum's Youth Education Program, the Extension Master Gardner volunteers, and ensure daily safety and maintenance, particularly as the department is moving to the north end of the County and other staff members will be less able to fill in and tend to the arboretum as they will be further away.

### **Performance Measures:**

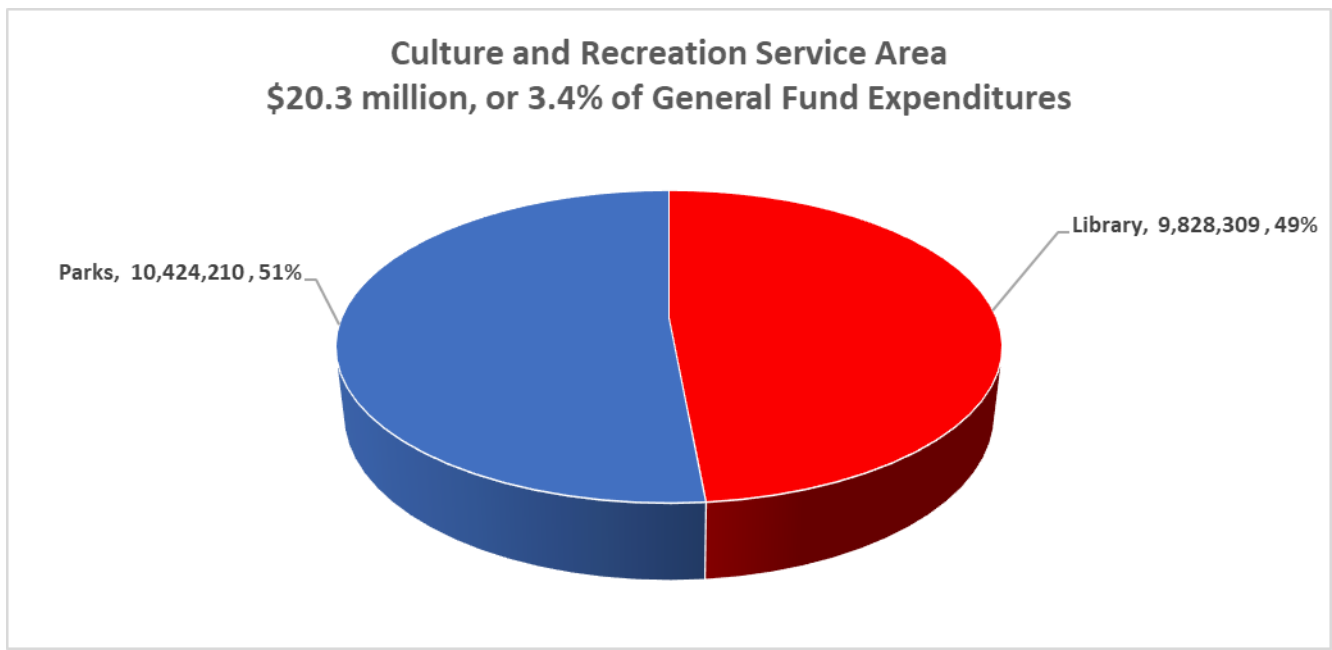
- The Arboretum at Tanglewood Park hosted 49,659 visitors
- Extension staff led 287 educational activities
- Garden volunteers connected with 1,229 community members
- Fourteen participants completed the Urban Farm School, with 21% increasing personal revenue and 69% saving money by growing their own food
- Extension staff provided support and outreach at 76 partner events
- The Donation Station booth at local farmer's markets collected 2,927lbs of produce for local pantries



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# CULTURE & RECREATION SERVICE AREA

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### Operating Goals & Objectives:

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

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

# 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:**

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

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 483,486	\$ 414,492	\$ 414,492	\$ 428,756	\$ 428,756	3.44 %
Intergovernmental	391,458	341,777	341,777	392,141	392,141	14.74 %
Charges for Services	18,956	13,000	13,000	13,000	13,000	-
Other Revenues	73,072	59,715	59,715	23,615	23,615	-60.45%
<b>Expenses</b>	\$ 9,742,156	\$ 9,751,804	\$ 9,582,295	\$ 9,902,105	\$ 9,828,309	0.78%
Personal Services Total:	7,709,325	7,841,785	8,005,584	8,298,190	8,284,344	5.64 %
Operating Total:	2,032,831	1,910,019	1,576,711	1,603,915	1,543,965	-19.16%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	\$ 9,258,670	\$ 9,337,312	\$ 9,167,803	\$ 9,473,349	\$ 9,399,553	0.67 %
<b>POSITIONS (FT/PT)</b>	94/46	94/46	94/46	94/46	94/46	

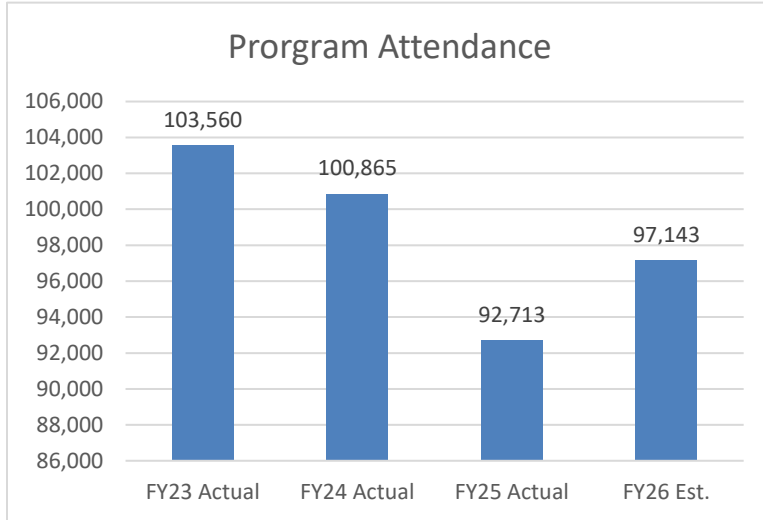
**FY2027 Budget Highlights:**

The FY27 Recommended Budget reflects a net County dollar increase of \$62,241 or 0.7%. The Expenditures budget is recommended to decrease very marginally due mostly to the Utilities budget moving to General Services. Revenues are also increasing slightly due to expected growth in State Aid, which is a bit offset by other reductions in expected revenues elsewhere, but largely the removal of previously budgeted Chatham Grant revenue.

There are two Enhancement requests, including a request for an increased Audio-Visual Supplies budget, as well as funds for Branch Furniture Replacement.

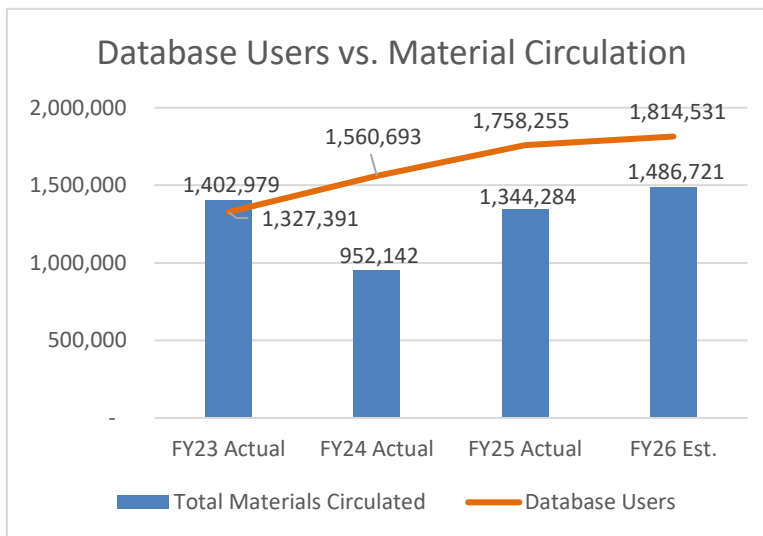
# FORSYTH COUNTY PUBLIC LIBRARIES

## 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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Library Administration	2,467,255	2,446,579	2,506,189	2,683,658	2,683,658	9.69 %
Headquarters	694,208	690,026	486,263	471,125	471,125	-31.72%
Extension	469,252	460,968	467,310	536,924	476,974	3.47 %
Branches	6,111,441	6,154,231	6,122,534	6,210,398	6,196,552	0.69 %
<b>Total</b>	<b>9,742,156</b>	<b>9,751,804</b>	<b>9,582,296</b>	<b>9,902,105</b>	<b>9,828,309</b>	<b>0.78 %</b>

# 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, and Triad Park.

**Significant Accomplishments:**

- Implementation of the RecTrac online reservation system.
- Completion and opening of the new Tanglewood Golf Clubhouse.
- Opening of the Forsyth County Agricultural Park.

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 6,051,525	\$ 6,621,177	\$ 6,621,177	\$ 7,640,074	\$ 7,432,574	12.25%
Intergovernmental	\$ 536,257	\$ 726,375	\$ 726,375	\$ 1,047,544	\$ 840,044	15.65%
Charges for services	\$ 4,816,726	\$ 5,189,180	\$ 5,189,180	\$ 5,846,100	\$ 5,846,100	12.66%
Other revenues	\$ 698,542	\$ 705,622	\$ 705,622	\$ 746,430	\$ 746,430	15.28%
<b>Expenses</b>	\$ 9,548,976	\$ 10,537,459	\$ 10,292,579	\$ 11,769,210	\$ 10,424,210	-1.07%
Personal Services Total:	\$ 6,487,356	\$ 6,737,674	\$ 6,872,807	\$ 7,113,687	\$ 7,113,687	5.58%
Operating Total:	\$ 3,061,620	\$ 3,799,785	\$ 3,331,305	\$ 4,655,523	\$ 3,310,523	-12.88%
Capital Total:	\$ 106,184	\$ 112,000	\$ 135,790	\$ 579,000	\$ 25,000	-77.68%
Vehicles Total:	\$ -	\$ -	\$ 88,467	\$ -	\$ -	
<b>County Funds</b>	\$ 3,497,451	\$ 3,916,282	\$ 3,671,402	\$ 4,129,136	\$ 2,991,636	-23.61%

**Positions (FT/PT)** 68/127 67/126 67/126 66/128 66/128

**FY2027 Budget Highlights:**

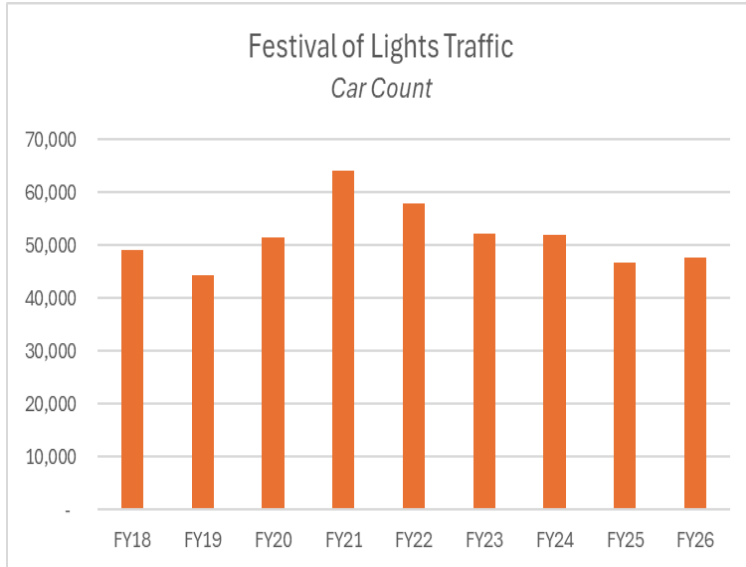
The FY27 Recommended Budget is a net County dollar decrease of \$924,646, or 23.61% under the FY26 Adopted Budget. Revenues for FY27 are increasing by \$811,397, or 12.25%, largely due to increased fees at Tanglewood Park for golf, campground, aquatic facilities, and special events including the Annual Festival of Lights. Revenues for FY27 also include an estimated \$70,000 from leased operations at the new Tanglewood Golf Clubhouse. Total expenditures for FY27 are decreasing by \$113,249, or 1.07%. Personal Services is increasing by \$376,013, or 5.58% while operating expenses reflect an overall \$489,262, or 12.88% decrease from FY26. These decreases are largely due to utility costs being shifted to General Services, totaling \$570,297. Capital Outlay is decreasing by \$87,000, or 77.7% from FY26 reflecting the removal of one-time approved capital expenses.

Parks submitted a total of 20 Enhancement requests, 14 being Operational Enhancements totaling \$499,000 in net County dollars, and six being Service Delivery Enhancements totaling \$609,500 in net County dollars. The service delivery requests consist of a display upgrade for the Annual Festival of Lights, an Incentive Program for Golf Related Improvements, Two Kubota Utility Vehicles for Tanglewood Park, CCTV Cameras for the Aquatic Center and Front Gate House at Tanglewood Park, a Pre-

# PARKS

fabricated Shed for use as a Lifeguard Office at the Tanglewood Park Aquatic Center, and a Playground replacement at Triad Park. Operational enhancements recommended for the FY27 Budget include establishing an operations budget for the Agricultural Park Event Center, and funds for Tanglewood Park sewer cleaning, resulting in a net County dollar gain of \$29,000 due to projected revenues from the Event Center. None of the service delivery enhancement requests are recommended.

## Goals and Objectives:

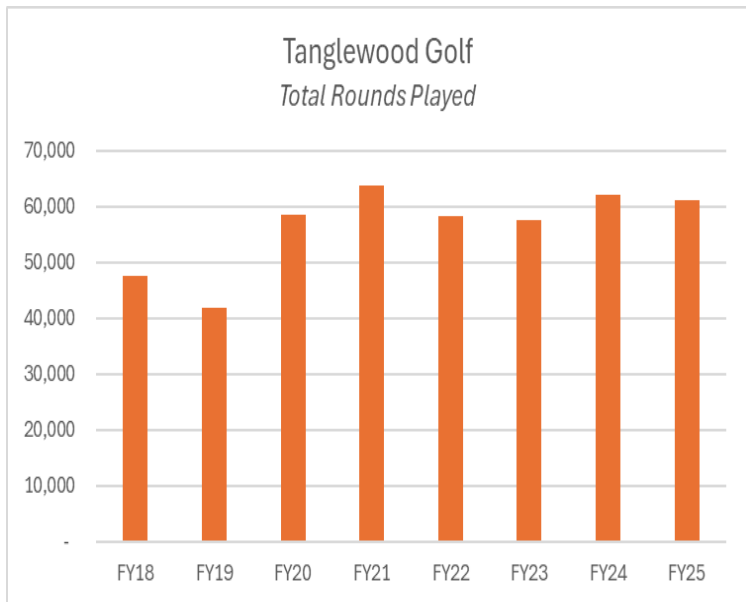


**Goal 1:** Provide an economic impact through facilities that offer leisure activities, such as Festival of Lights, golf, and events at amphitheaters.

**Objective 1:** Implementation of the new integrated cloud-based reservation system for Golf Operations.

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

**Objective 3:** Revamp Park Rules and Regulations.



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

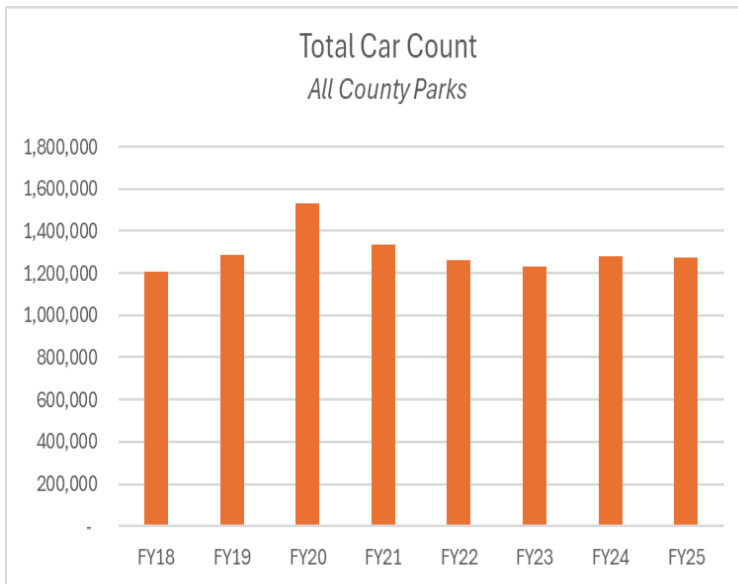
**Objective 1:** Continue with Belews Lake Park Phase II Development.

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

**Objective 3:** SciWorks LWCF Site Conversion Project.

**Objective 4:** Tanglewood Disc Golf Course construction and Phase 4 construction of the multi-use path.

# PARKS

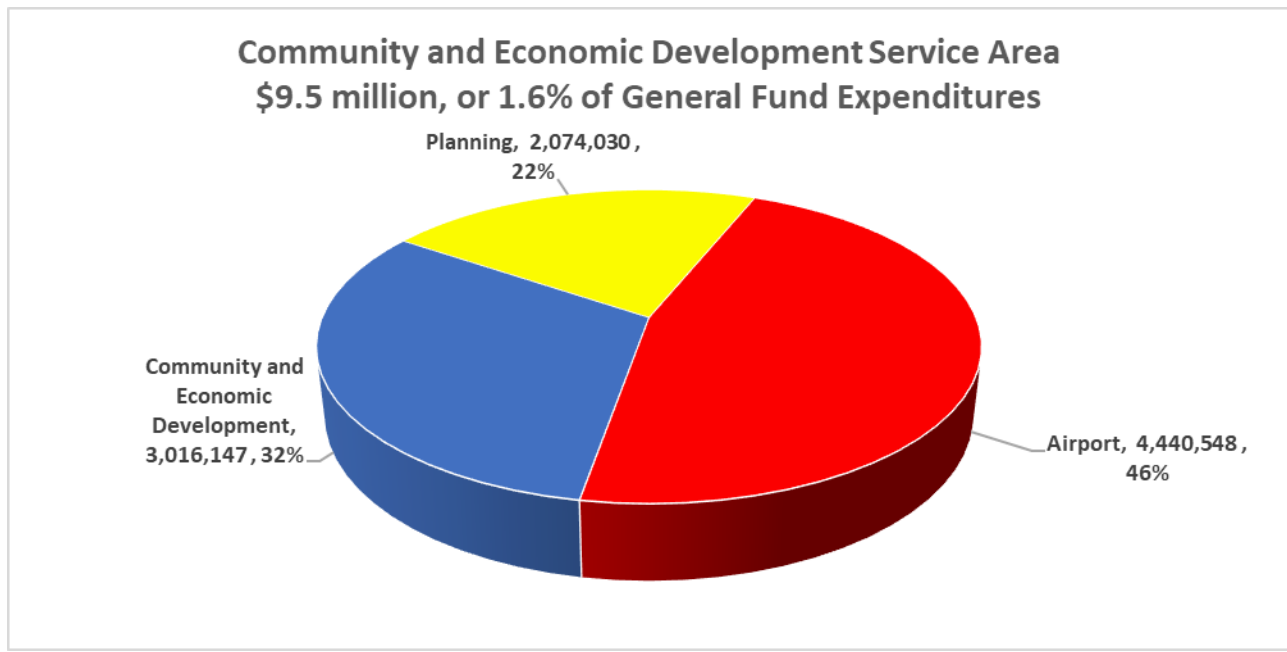


## Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Expenses</b>						
Administration	\$ 684,296	\$ 741,400	\$ 792,007	\$ 858,622	\$ 858,622	<b>15.81%</b>
Tanglewood Park Golf	\$ 2,368,133	\$ 2,428,114	\$ 2,424,719	\$ 2,639,760	\$ 2,428,760	<b>0.03%</b>
Tanglewood Park Accommodations	\$ 208,970	\$ 228,150	\$ 199,040	\$ 180,939	\$ 180,939	<b>-20.69%</b>
Tanglewood Park Special Events	\$ 1,486,821	\$ 1,598,226	\$ 1,548,716	\$ 1,724,882	\$ 1,634,882	<b>2.29%</b>
Tanglewood Park Maintenance	\$ 2,340,340	\$ 2,570,479	\$ 2,454,455	\$ 2,996,027	\$ 2,464,027	<b>-4.14%</b>
Community Parks	\$ 1,288,038	\$ 1,506,023	\$ 1,426,570	\$ 1,581,260	\$ 1,484,260	<b>-1.45%</b>
Triad Park	\$ 1,172,378	\$ 1,465,067	\$ 1,358,606	\$ 1,787,720	\$ 1,372,720	<b>-6.30%</b>
Motor V. & Mobile Equip. Replaceme	\$ -	\$ -	\$ 88,467	\$ -	\$ -	
<b>Total</b>	<b>\$ 9,548,976</b>	<b>\$ 10,537,459</b>	<b>\$ 10,292,579</b>	<b>\$ 11,769,210</b>	<b>\$ 10,424,210</b>	<b>-1.07%</b>

## COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA

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### 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 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.
- In August of 2025, the Smith Reynolds Airport held a ribbon cutting ceremony to celebrate the completion of the main terminal renovation project. The renovation restored and modernized the building to better serve travelers and tenants who use the airport for general aviation, corporate aircraft and air charter services.

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 4,023,440	\$ 4,322,948	\$ 4,801,805	\$ 4,440,548	\$ 4,440,548	2.7%
Intergovernmental	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	-100.0%
Other revenues	\$ 4,020,440	\$ 4,319,948	\$ 4,319,948	\$ 4,440,548	\$ 4,440,548	2.8%
Other financing sources	-	-	\$ 113,850	-	-	-
Fund balance	-	-	\$ 365,007	-	-	-
<b>Expenses</b>	\$ 4,132,670	\$ 4,322,948	\$ 4,840,389	\$ 4,262,581	\$ 4,440,548	2.7%
Personal Services Total:	\$ 973,276	\$ 974,010	\$ 997,951	\$ 1,010,094	\$ 1,010,094	3.7%
Operating Total:	\$ 3,159,394	\$ 3,348,938	\$ 3,842,438	\$ 3,252,487	\$ 3,430,454	2.4%
Capital Total:	\$ 14,242	\$ 116,000	\$ 99,725	-	-	-100.0%
<b>County Funds</b>	\$ 109,230	\$ -	\$ 38,584	\$ (177,967)	\$ -	0.0%

**Positions (FT/PT)** 10/0 10/0 10/0 10/0 10/0

**FY2027 Budget Highlights:**

The FY27 Recommended Budget for the Airport is an increase of \$117,601, or 2.72% over the FY26 Adopted Budget. Revenue is increasing from a new tenant, Piedmont Turbine Solutions, in the 3820 N Liberty Street building and all offices will be leased in the newly renovated main terminal building. Additionally, construction has been completed on a county-owned carwash at the Airport that is projected to generate revenue from county and tenant vehicles. Expenditures are increasing in FY27 despite a substantial decrease in the Airport’s payment for debt service on the 2021 Limited Obligation Bonds and a reduction of one-time capital expenses from FY26. Expenditure increases include salaries and benefits for Airport staff, and operational increases for maintenance and utility costs. Additional small equipment, tools, and supplies are included in FY27 for the fire department and for the Airport’s Crash Rescue Fire truck at nearby Forsyth County Fire Department’s Station 9.

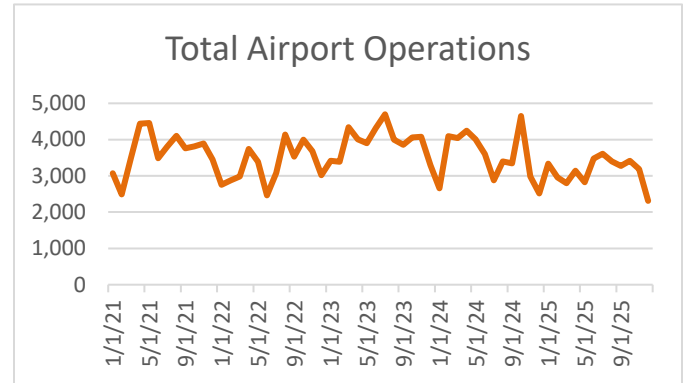
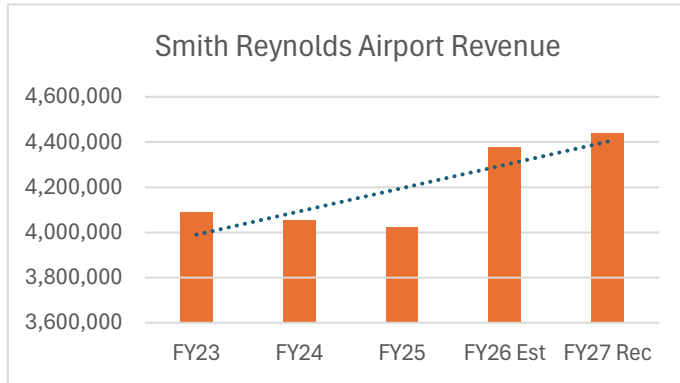
There are no enhancement requests for the Airport in FY27. The Airport continues to manage capital improvement projects funded by grants and debt financing. A strategic capital plan is being developed for additional facility improvements at 4001 N Liberty Street as the property continues to be an important economic driver.

# AIRPORT

## Goals and Objectives:

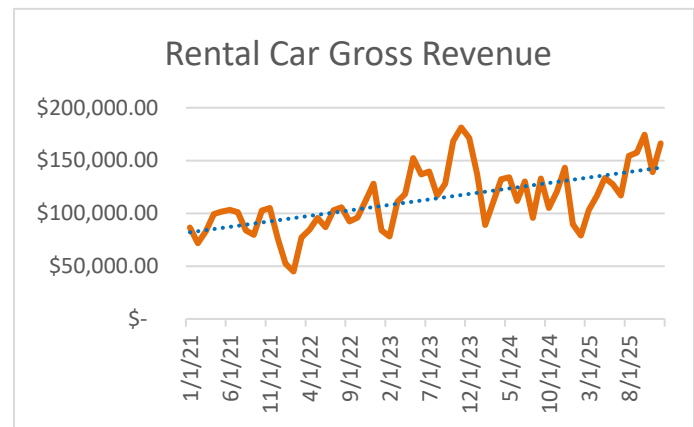
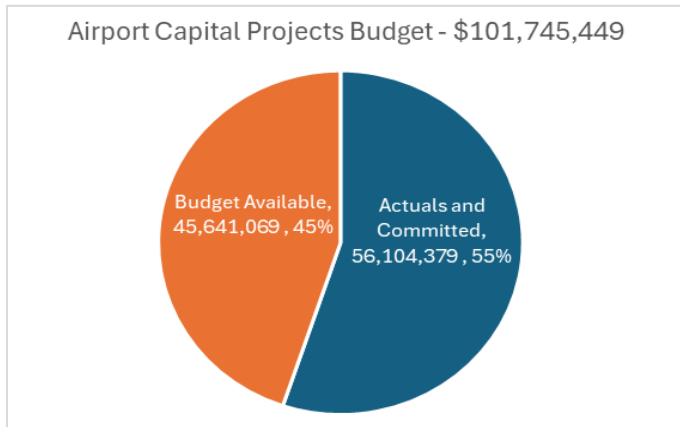
**Goal 1:** Manage, operate, maintain, and develop Smith Reynolds Airport to meet the current and future aviation facilities and service needs of the Piedmont Triad and North Carolina

**Objective 1:** Increase total airport revenues by increasing operations (airplane take-offs and landings) and fuel usage, and by expanding the number of tenants. The Smith Reynolds Airport has 49 tenants in FY26.



**Goal 2:** Leverage resources to capitalize upon the existing and future assets at Smith Reynolds Airport.

**Objective 1:** 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



**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.

## Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Expenses</b>						
Administration	\$ 1,286,672	\$ 1,147,409	\$ 1,655,842	\$ 1,224,945	\$ 1,402,912	<b>22.3%</b>
Maintenance Operations	\$ 535,762	\$ 556,769	\$ 571,819	\$ 578,640	\$ 578,640	<b>3.9%</b>
Facilities Operations	\$ 1,101,957	\$ 1,265,739	\$ 1,259,697	\$ 1,309,903	\$ 1,309,903	<b>3.5%</b>
Debt Service	\$ 1,208,279	\$ 1,353,031	\$ 1,353,031	\$ 1,149,093	\$ 1,149,093	<b>-15.1%</b>
<b>Total</b>	<b>\$ 4,132,670</b>	<b>\$ 4,322,948</b>	<b>\$ 4,840,389</b>	<b>\$ 4,262,581</b>	<b>\$ 4,440,548</b>	<b>2.7%</b>

# 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 of 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.*

*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.
- Continued to increase capacity of the IDA program through staffing, outreach to Latino community, and engaging additional funders, including City of WS.

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 779,684	\$ 449,000	\$ 459,000	\$ 751,171	\$ 1,223,171	172.42 %
Intergovernmental	640,554	369,000	379,000	751,171	1,223,171	231.48 %
Other Revenues	139,130	80,000	80,000	-	-	-100.00%
<b>Expenses</b>	\$ 3,783,307	\$ 3,010,392	\$ 4,411,239	\$ 3,046,147	\$ 3,016,147	0.19%
Personal Services Total:	762,967	822,828	841,675	891,578	891,578	8.36 %
Operating Total:	2,987,666	2,187,564	3,569,564	2,154,569	2,124,569	-2.88%
Capital Total:	32,674	-	-	-	-	-
<b>County Funds</b>	\$ 3,003,622	\$ 2,561,392	\$ 3,952,239	\$ 2,294,976	\$ 1,792,976	-30.00%

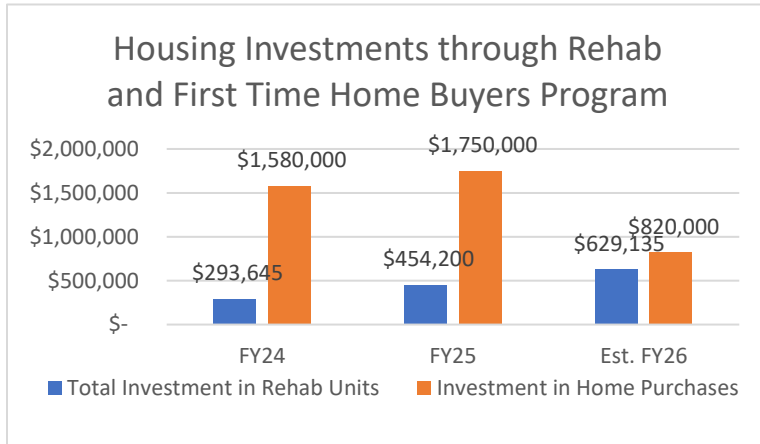
**POSITIONS (FT/PT)** 10/1 10/1 10/1 9/1 9/1

**FY2027 Budget Highlights:**

The FY27 Recommended Budget reflects a net County dollar decrease of \$768,416 or 30.0% under CYO. The driving factor of this large difference is within the Revenue budget, which now includes pass-through grant funds from the NC Department of Commerce that we expect to see in FY27, as well as budget for the County to administer a new NC Department of Commerce pass-through grant for Foster Caviness. Operational expenditures are decreasing due mostly to a large decrease in Other Contractual Services for the ending of the WS Foundation IDA grant match. Payments to Other Agencies are slightly increasing due to a large increase in budget for new upcoming incentives for companies including Purple Crow, Prokidney, and Ziehl Abegg, which is offset by a large decrease as there are no new ROAP funds for FY27.

# 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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Administration	976,518	991,262	1,088,181	732,574	732,574	-26.10%
Emergency Rehab.	24,030	78,450	78,510	63,546	63,546	-19.00%
Property Abatement	8,042	15,075	15,075	25,075	25,075	66.33 %
Economic Development	2,774,716	1,925,605	3,229,472	2,224,952	2,194,952	13.99 %
<b>Total</b>	<b>3,783,307</b>	<b>3,010,392</b>	<b>4,411,239</b>	<b>3,046,147</b>	<b>3,016,147</b>	<b>0.19 %</b>

# 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.

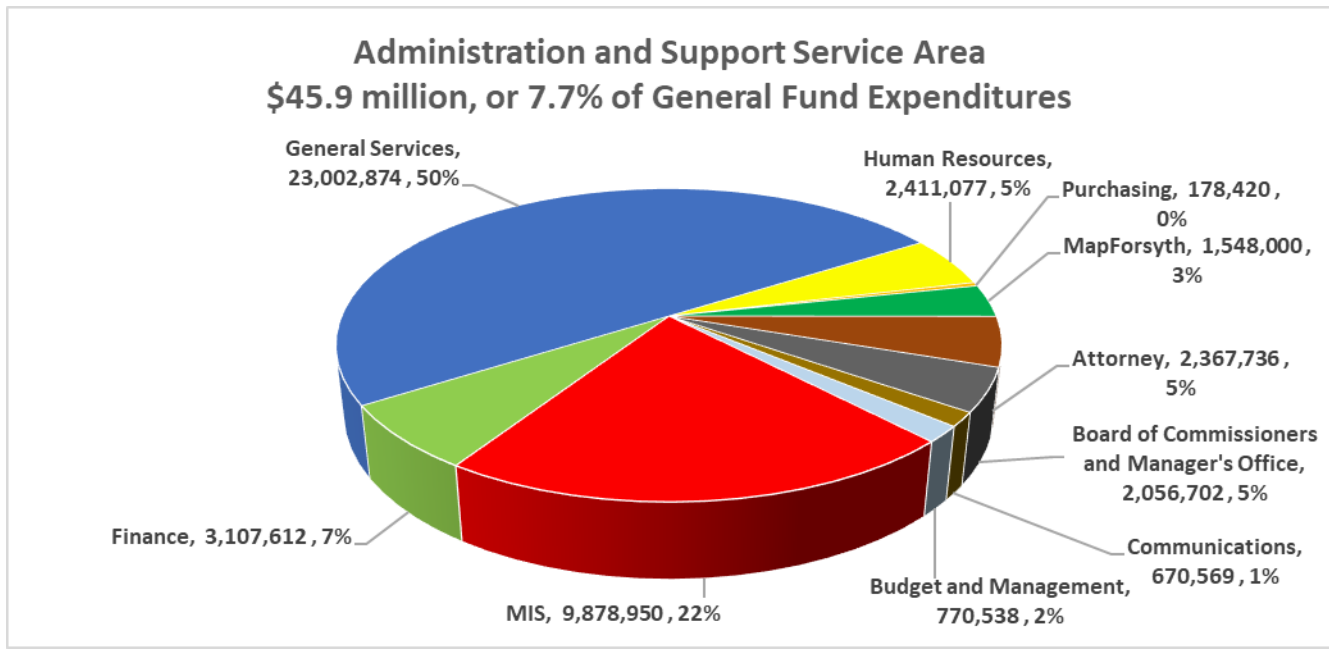
*Mapping and Graphics* - Produces a wide variety of map, data, graphic and information services to enable and support planning decisions and recommendations. Provides technical support to the Census on behalf of the City and County. Provides map, graphic and production support for planning efforts and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

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY 26-27 Requested	FY 26-27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>	\$ 1,625,925	\$ 1,915,340	\$ 1,915,340	\$ 2,074,030	\$ 2,074,030	8.29 %
Operating Total:	1,625,925	1,915,340	1,915,340	2,074,030	2,074,030	8.29 %
<b>County Funds</b>	\$ 1,625,925	\$ 1,915,340	\$ 1,915,340	\$ 2,074,030	\$ 2,074,030	8.29 %

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 and Standard & poor's).
- 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.
- m. Settling and executing County policies.

# 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:**

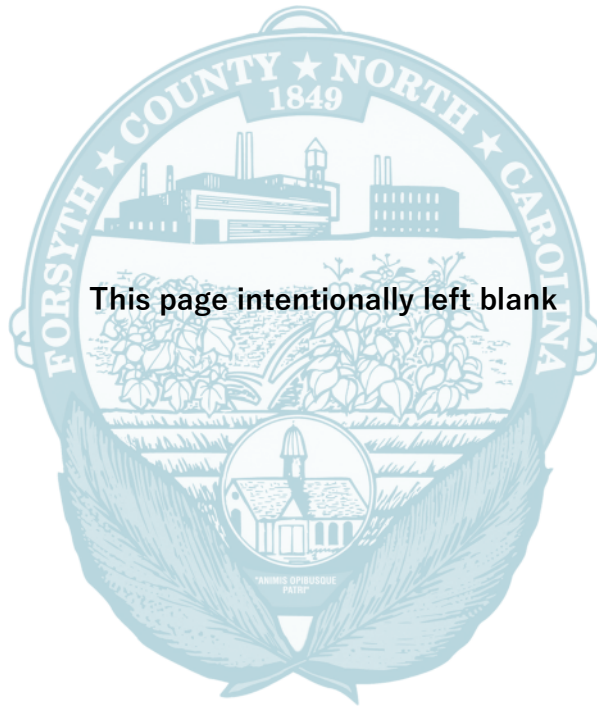
- The department has maintained a full staffing level.
- The department led the creation of the County’s Capital Improvement Plan to provide scheduling and budgeting direction for major infrastructure projects
- The Deputy Director received her certification as a North Carolina Local Government Budget Officer, passing three different exams after a collective nine days of courses. Three other staff members are currently taking courses for the certification

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>	<b>\$711,736</b>	<b>\$704,109</b>	<b>\$720,124</b>	<b>\$770,538</b>	<b>\$770,538</b>	<b>9.43%</b>
Personal Services Total:	698,770	683,215	699,230	735,844	735,844	7.70%
Operating Total:	12,966	20,894	20,894	34,694	34,694	66.05%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	<b>\$711,736</b>	<b>\$704,109</b>	<b>\$720,124</b>	<b>\$770,538</b>	<b>\$770,538</b>	<b>9.43%</b>
<b>POSITIONS (FT/PT)</b>	6/1	6/1	6/1	6/0	6/0	

**FY2027 Budget Highlights:**

The FY27 Recommended Budget reflects a \$66,429 or 9.43% increase over the Current Year Original due to the shift of a contract for the County’s Cost Allocation Plan from Finance to Budget and Management and 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:**

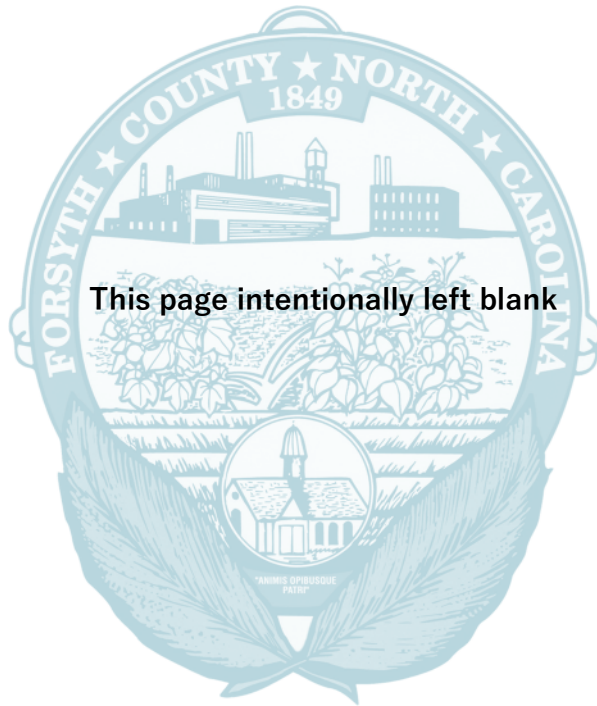
- The department has maintained a full staffing level and each position has a fully trained back-up
- The Board has adopted a new procurement policy for the County

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	<b>\$397,981</b>	<b>\$411,622</b>	<b>\$411,622</b>	<b>\$421,122</b>	<b>\$421,122</b>	<b>2.31%</b>
Charges for services	314,896	301,500	301,500	311,000	311,000	3.15%
Other revenues	5,085	-	-	-	-	-
Other financing sources	78,000	-	-	-	-	-
Fund balance	-	110,122	110,122	110,122	110,122	-
<b>Expenses</b>	<b>\$2,352,618</b>	<b>\$2,873,314</b>	<b>\$2,968,636</b>	<b>\$3,107,612</b>	<b>\$3,107,612</b>	<b>8.15%</b>
Personal Services Total:	2,005,461	2,307,718	2,361,862	2,555,816	2,555,816	10.75%
Operating Total:	347,158	565,596	606,774	551,796	551,796	-2.44%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	<b>\$1,954,637</b>	<b>\$2,461,692</b>	<b>\$2,557,014</b>	<b>\$2,686,490</b>	<b>\$2,686,490</b>	<b>9.13%</b>
<b>POSITIONS (FT/PT)</b>	22/0	22/0	22/0	22/0	22/0	

**FY2027 Budget Highlights:**

Expenditures are increasing by 8.15%, largely driven by personal services as Operating costs are decreasing slightly in the FY27 Recommended Budget. Operating costs are decreasing by 2.44%, largely driven by the shift of the contract for the Cost Allocation Plan to Budget and Management. The 10.75% increase in Personal services includes annual increases, the reclass of a Fiscal Analyst to a Sr. Accountant and the hiring of an Accounting and Financial Reporting Manager at a salary 29% higher than originally budgeted due to market pressures.



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# GENERAL SERVICES

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

**Program Descriptions:**

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

Automotive Services - maintains the County's fleet of nearly 700 vehicles, parts inventory, motor pool locations and fueling sites.

Central Services – provides property control, recycling, and custodial support for county facilities.

Construction Management – provides planning, design and construction services for new and renovated County facilities.

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

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

Facilities Expenses - manages personal property matters for the County including acquisition & disposition, leasing, space planning, parking, access, and planned repair projects at county facilities.

Support Services - Oversees the mailroom and print shop.

**Significant Accomplishments:**

- Maintain a high level of cleanliness at all County facilities.
- 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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	<b>\$ 1,959,721</b>	<b>\$ 1,220,301</b>	<b>\$ 2,411,719</b>	<b>\$ 1,089,900</b>	<b>\$ 1,074,900</b>	<b>-11.9%</b>
Intergovernmental	461,119	449,100	449,100	444,100	444,100	-1.1%
Charges for services	570	500	500	500	500	-
Other revenues	1,136,264	770,701	770,701	645,300	630,300	-18.2%
Other financing sources	361,767	-	-	-	-	-
Fund balance	-	-	1,191,418	-	-	-
<b>Expenses</b>	<b>\$ 18,038,188</b>	<b>\$ 19,161,693</b>	<b>\$ 22,820,380</b>	<b>\$ 24,579,648</b>	<b>\$ 23,002,874</b>	<b>20.1%</b>
Personal Services Total:	7,843,669	8,514,875	8,699,522	9,194,017	9,019,609	5.9%
Operating Total:	9,317,661	10,629,818	12,883,960	14,889,864	13,604,498	28.0%
Capital Total:	124,077	17,000	17,000	134,000	17,000	-
Vehicles Total:	752,782	-	1,219,899	361,767	361,767	-
<b>County Funds</b>	<b>\$ 16,078,468</b>	<b>\$ 17,941,392</b>	<b>\$ 20,408,662</b>	<b>\$ 23,489,748</b>	<b>\$ 21,927,974</b>	<b>22.2%</b>
<b>POSITIONS (FT/PT)</b>	<b>117/1</b>	<b>117/1</b>	<b>117/1</b>	<b>121/1</b>	<b>117/1</b>	

# GENERAL SERVICES

## FY2027 Budget Highlights:

The FY27 Recommended Budget for General Services is a net County Dollar increase of \$3,986,582 or 22.2% over the FY26 Adopted Budget. The increase is due to a county-wide utility consolidation effort that moved \$2,203,064 in electricity, water, and gas into the General Services budget mid-year FY26. The move is expected to increase efficiency in billing and management by reducing the total number of county-owned accounts.

Revenues are decreasing by \$50,000 from declining fuel sales to Winston-Salem/Forsyth County Schools (WSFCS) and by \$79,000 as space rental for Amos Cottage will end after its sale in 2026. Expenditures for Personal Services are increasing by \$504,734 or 5.9% in FY27 due to increasing health insurance and retirement costs. The contract for county-wide security was re-bid, and the service will see a notable \$329,297 increase in FY27 for the continuation of services. General Services has also submitted an Enhancement Request to expand services to new locations and to extend hours. Utilities, gasoline, and other supplies are also increasing in FY27 as costs continue to rise.

General Services has requested 22 Enhancements, including four new positions, for \$1,906,605. Eleven Enhancements totaling \$329,831 were operational in nature and are included in the FY27 Recommended Budget. Two enhancements are recommended to be funded in the Capital Improvement Program (one replacement tractor for \$75,000 and snowplow and salt sprayer equipment for \$19,000). Other service enhancements not included in the recommended budget include one new Ground Technician I position, two additional automotive services staff members, an addition to the county-wide security contract to expand coverage and hours, and a fleet management information, geotagging and telematics system for the county-owned fleet.

## General Services by Division

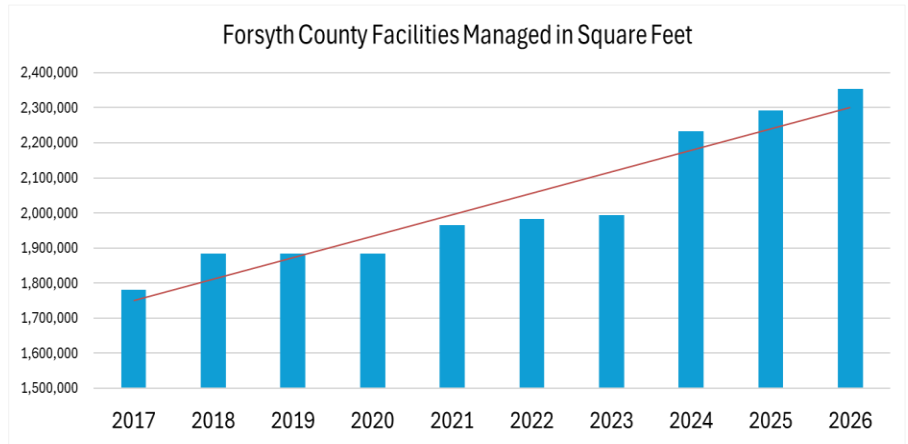
	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Administration	\$ 2,346,777	\$ 2,783,056	\$ 2,771,996	\$ 3,933,952	\$ 3,387,403	<b>21.7%</b>
Automotive Services	\$ 3,407,953	\$ 4,074,830	\$ 4,129,215	\$ 4,782,013	\$ 4,229,865	<b>3.8%</b>
Central Services	\$ 3,124,038	\$ 3,448,547	\$ 3,337,695	\$ 3,474,815	\$ 3,474,815	<b>0.8%</b>
Construction Management	\$ 526,884	\$ 515,465	\$ 526,218	\$ 549,421	\$ 549,421	<b>6.6%</b>
Facilities Operations	\$ 2,054,869	\$ 2,251,233	\$ 2,292,603	\$ 2,329,008	\$ 2,329,008	<b>3.5%</b>
Grounds Maintenance	\$ 1,324,448	\$ 1,438,619	\$ 1,483,560	\$ 1,700,510	\$ 1,461,883	<b>1.6%</b>
Facility Expenses	\$ 3,144,639	\$ 3,269,990	\$ 5,649,289	\$ 6,020,624	\$ 5,781,174	<b>76.8%</b>
Support Services	\$ 1,355,800	\$ 1,379,953	\$ 1,409,907	\$ 1,427,538	\$ 1,427,538	<b>3.5%</b>
Motor Vehicle Replacement Fund	\$ 752,782	-	\$ 1,219,899	\$ 361,767	\$ 361,767	-
	<b>\$ 18,038,188</b>	<b>\$ 19,161,693</b>	<b>\$ 22,820,380</b>	<b>\$ 24,579,648</b>	<b>\$ 23,002,874</b>	<b>20.1%</b>

# GENERAL SERVICES

## Goals and Objectives:

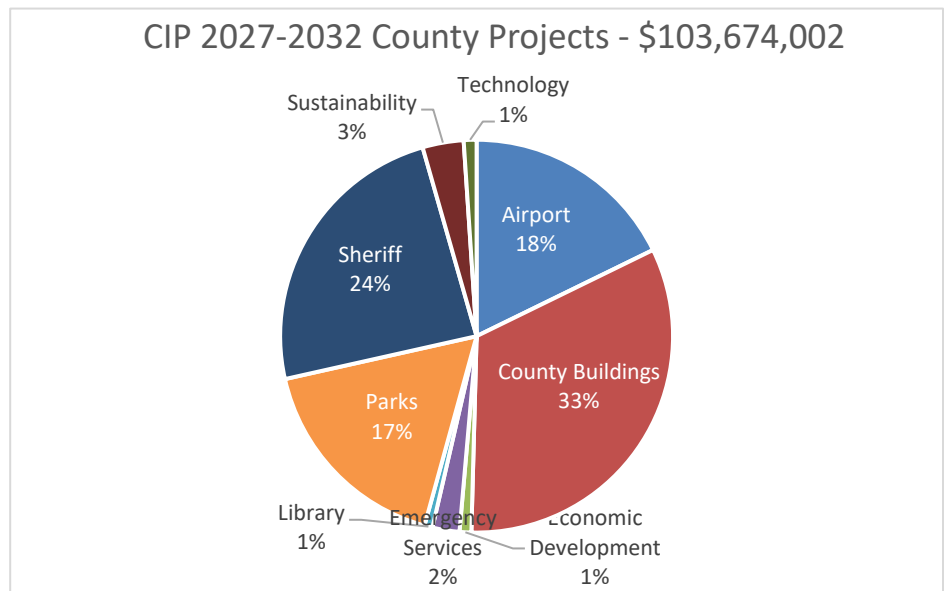
**Goal 1:** Provide outstanding customer service to departments where we anticipate needs to the extent possible, respond timely, perform work professionally and comprehensively, and communicate effectively.

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



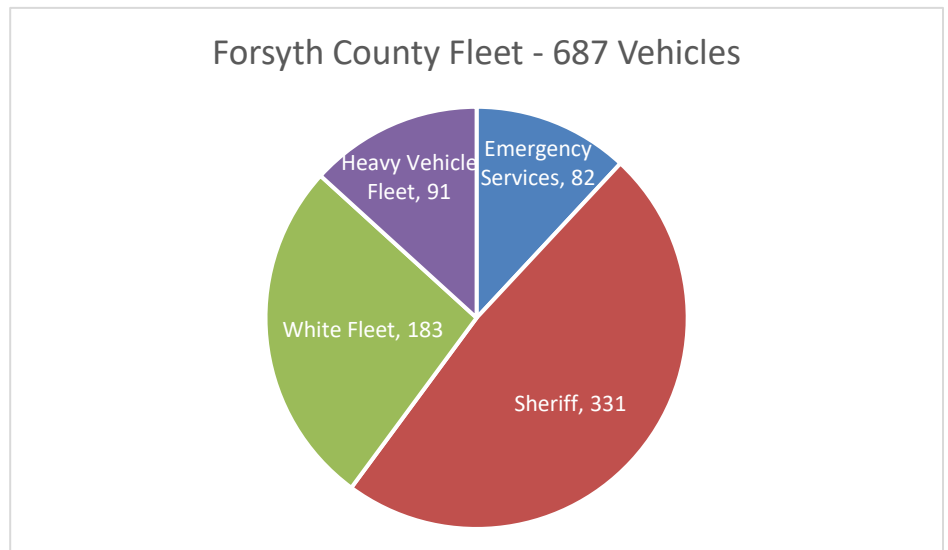
**Goal 2:** Implement and maintain a comprehensive capital enhancement program that identifies and prioritizes capital repair and improvement needs across all departments, facilities, and properties, communicates capital project priorities, establishes realistic estimates for project costs and schedules,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

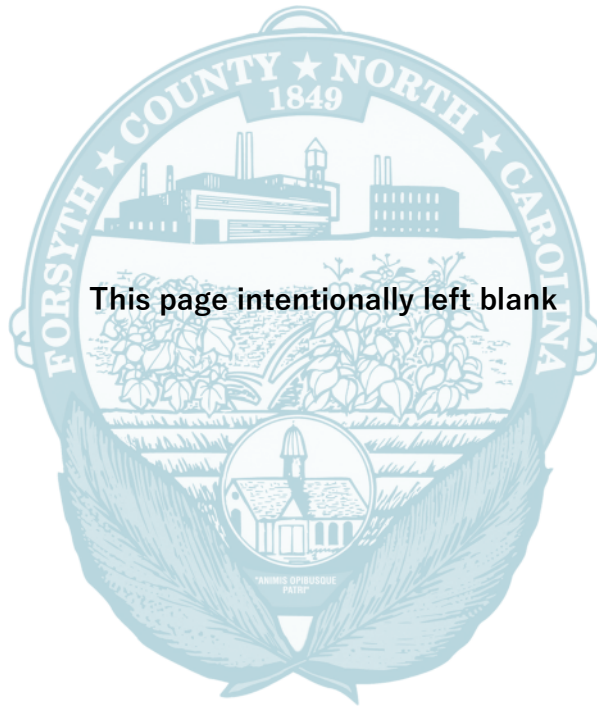
**Objective 1:** Manage facility repair and capital improvement projects.



**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 1:** Provide timely repairs on damaged vehicles





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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 Learning Management System in 2026 for county training.

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 6,045	\$ 6,400	\$ 6,400	-	-	-100.0%
Other revenues	6,045	6,400	6,400	-	-	-100.0%
<b>Expenses</b>	\$ 2,113,449	\$ 2,359,585	\$ 2,426,970	\$ 2,515,648	\$ 2,411,077	2.2%
Personal Services Total:	1,655,856	1,690,860	1,727,897	1,871,153	1,773,582	4.9%
Operating Total:	457,593	668,725	699,073	644,495	637,495	-4.7%
<b>County Funds</b>	\$ 2,107,404	\$ 2,353,185	\$ 2,420,570	\$ 2,515,648	\$ 2,411,077	2.5%
<b>POSITIONS (FT/PT)</b>	16/5	16/5	16/5	17/4	16/1	

**FY2027 Budget Highlights:**

The FY27 Recommended Budget for Human Resources is a net County Dollar increase of \$57,892, or 2.5% over the FY26 Adopted budget. Revenues are decreasing as an internship program with Greater Winston-Salem Inc. is ending. The program funded four high school interns each summer and those positions have been deleted in FY27. A new Learning Management System (LMS) will begin in FY27. This software will help to plan, implement, and assess learning processes or employees and will be used for online courses, training programs, and educational materials.

Human Resources is requesting one full-time position and three intern positions in two Enhancement requests totaling \$104,571 in FY27. The full-time position request is for an HRIS Administrator to function as the lead Oracle admin for the HR department. The second request is to add three intern positions for a formal, paid, countywide internship program. Neither are included in the recommended budget.

# 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.

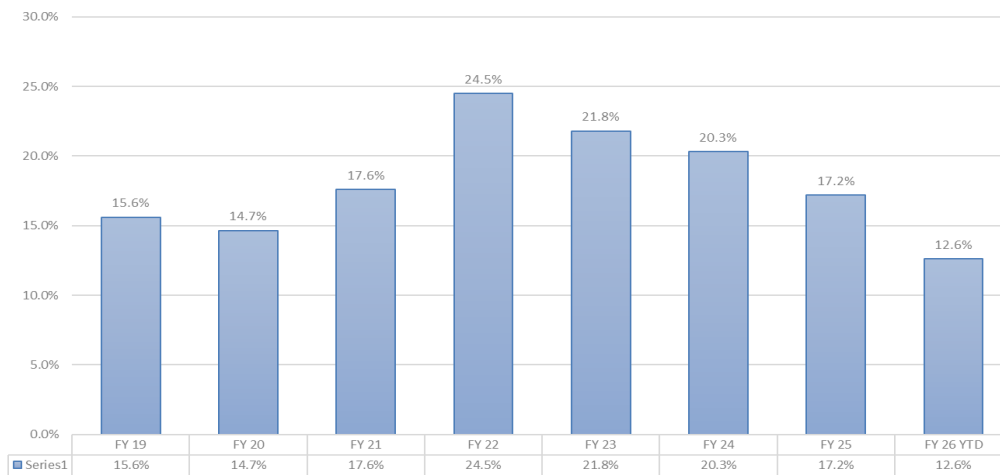
**Goal 2:** Comprehensive Recruitment to attract top talent through a strategic approach

**Objective 1:** 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.

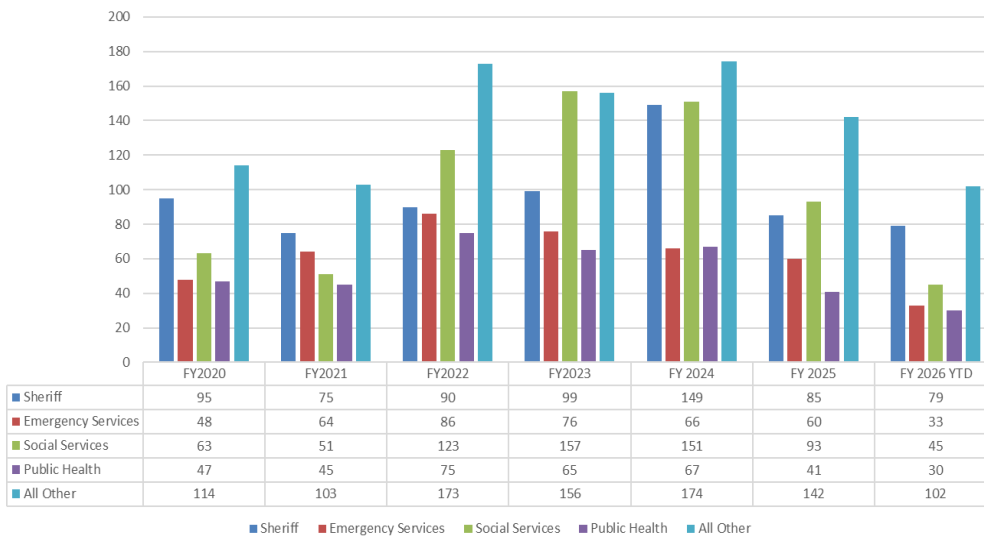
**Goal 3:** Support all County employees to provide and promote a culture of safety through risk identification, training, transparency, and collaboration

**Objective 1:** 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.

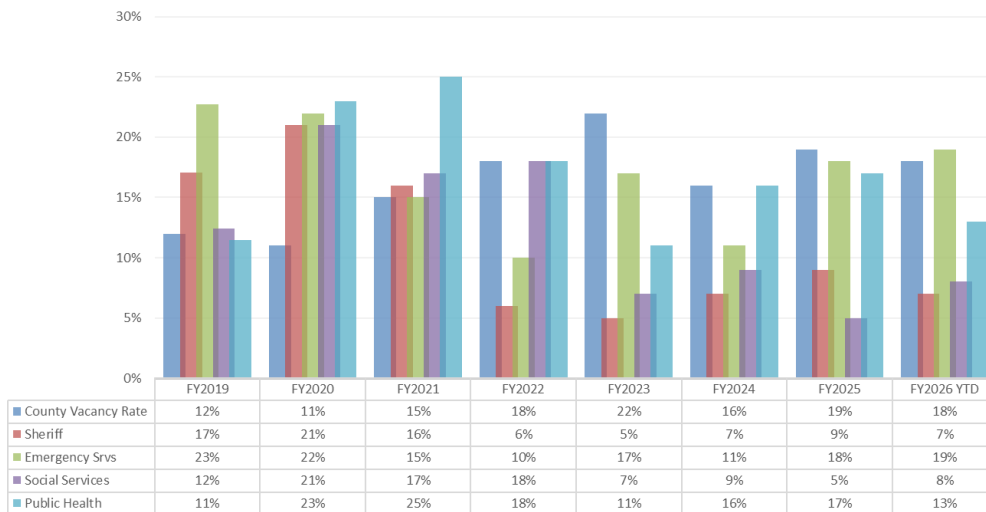
Turnover by Fiscal Year



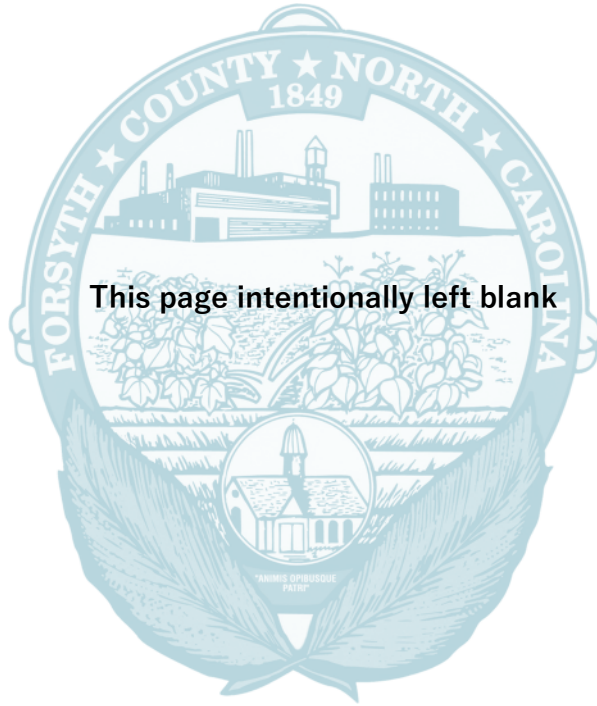
New Hires and Rehires by Fiscal Year



Vacancy Rate







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# 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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 290,409	\$ 342,524	\$ 342,524	\$ 374,588	\$ 374,588	9.36 %
Intergovernmental	289,904	341,744	341,744	373,808	373,808	9.38 %
Other revenues	505	780	780	780	780	-
<b>Expenses</b>	\$ 1,271,516	\$ 1,302,353	\$ 1,434,716	\$ 1,548,000	\$ 1,548,000	18.86%
Personal Services Total:	1,093,239	1,089,337	1,221,700	1,334,984	1,334,984	22.55 %
Operating Total:	178,277	213,016	213,016	213,016	213,016	
Capital Total:	0	8,000	8,000	8,000	8,000	
<b>County Funds</b>	\$ 981,107	\$ 959,829	\$ 1,092,192	\$ 1,173,412	\$ 1,173,412	22.25 %
<b>Positions (FT/PT)</b>	9/0	9/0	10/0	10/0	10/0	

**FY2027 Budget Highlights:**

The FY27 Recommended Budget for MapForsyth is \$1,548,000, which is a net County dollar increase of \$213,583 or 22.25% over the FY26 Adopted Budget. Revenues are increasing by \$32,064, or 9.36%, based on reimbursements from the City of Winston-Salem related to the City/County Cooperative Financing Agreement for shared MapForsyth services. Expenditures are increasing by \$245,647, or 18.86% over FY26, exclusively from Personal Services. This increase includes the addition of a full-time Business Analyst position moved from Emergency Services. All other Operating Expenses for FY27 total \$213,016, remaining the same as FY26.

## Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
GIS	1,070,977	1,104,978	1,232,851	1,326,130	1,326,130	20.01%
Addressing	200,539	197,375	201,865	221,870	221,870	12.41%
<b>Total</b>	\$ 1,271,516	\$ 1,302,353	\$ 1,434,716	\$ 1,548,000	\$ 1,548,000	18.86%

# MAPFORSYTH

## Goals and Objectives:

**Goal 1:** Assist all municipalities, County departments, and non-profit organizations in making data driven decisions using geospatial data and solutions.

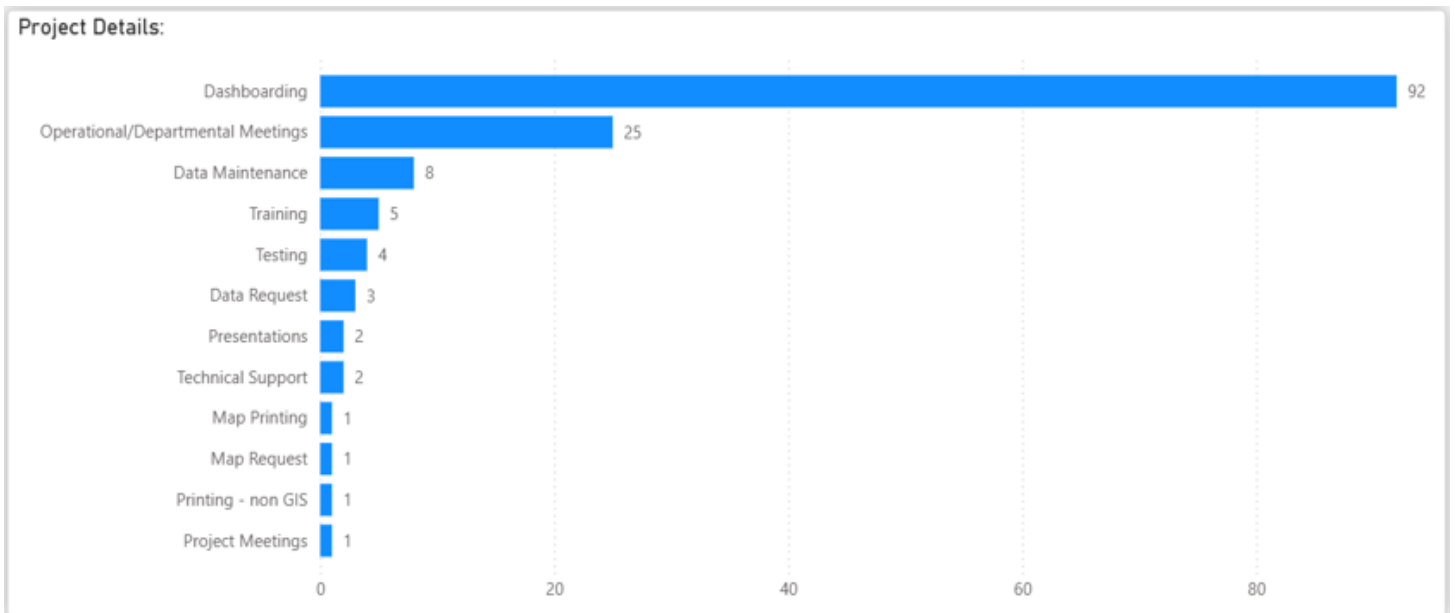
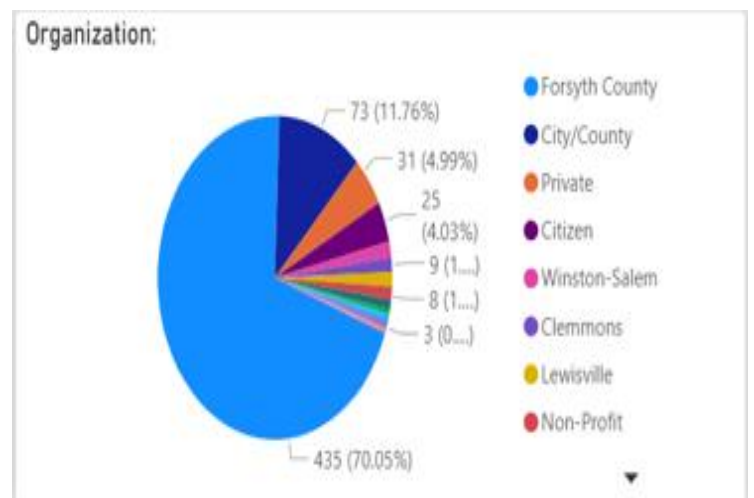
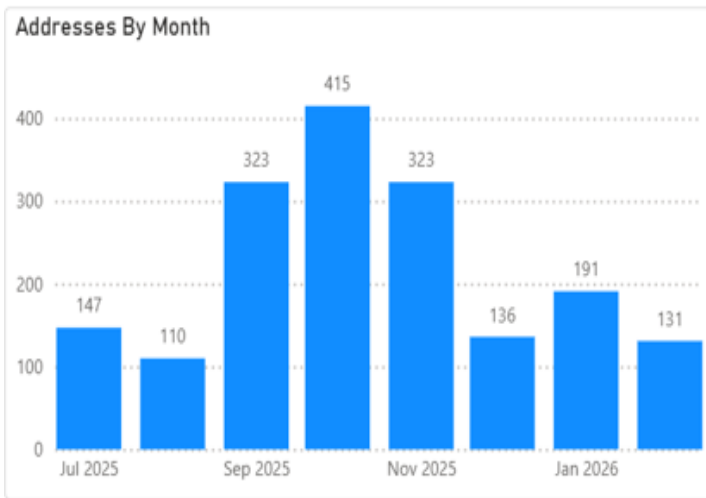
**Objective 1:** Tax Parcel Viewer Rebuild, Storymap Update and Creation, County Measures, County Line, and Datum Shift.

**Goal 2:** Design and promote user friendly online applications and dashboards. Modify existing solutions to better serve public needs.

**Objective 1:** County Measures, Experience Builder & Instant App Migration, ADA Compliance.

**Goal 3:** Maintain and implement GIS infrastructure, cloud systems, and data repositories.

**Objective 1:** ArcGIS Server Upgrades, Maintain MAR, ArcGIS Pro User Migration (Tax Users), ArcGIS Online Optimization.



# 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.

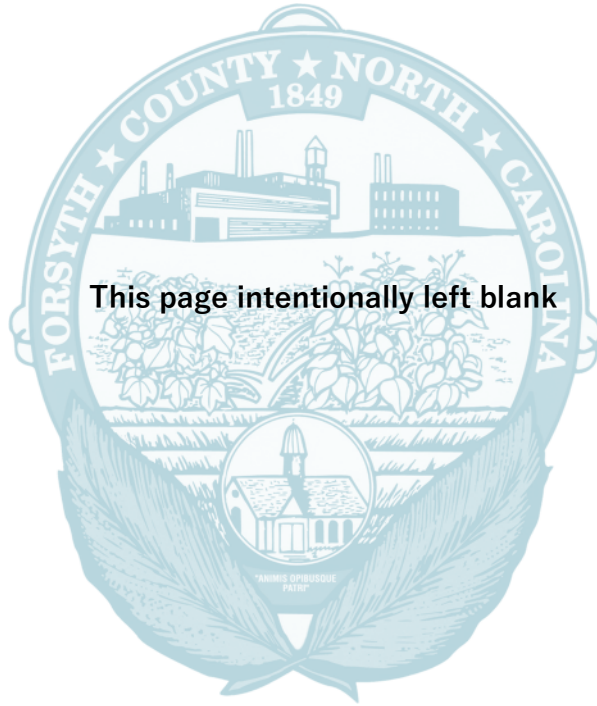
**Program Descriptions:**

*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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY 26-27 Requested	FY 26-27 Recommended	vs. FY2026 Adopted (%)
Expenses	\$ 125,773	\$ 151,610	\$ 151,610	\$ 178,420	\$ 178,420	17.68 %
Operating Total:	125,773	151,610	151,610	178,420	178,420	17.68 %
County Funds	\$ 125,773	\$ 151,610	\$ 151,610	\$ 178,420	\$ 178,420	17.68 %

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:**

- Provided timely, accurate review of contracts; encouraged other departments to be more responsive in entering and processing contracts; assisted in design and implementation of Contracts’ portion ERP.
- Facilitated Board’s Legislative Agenda.
- Represented the County by handling claims and litigation in-house where possible; oversaw and trained staff to handle more complex matters in-house.

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>	\$ 2,262,776	\$ 2,219,876	\$ 2,273,835	\$ 2,517,247	\$ 2,367,736	6.66%
Personal Services Total:	2,217,465	2,157,304	2,211,263	2,447,990	2,304,679	6.83 %
Operating Total:	45,312	62,572	62,572	69,257	63,057	0.78 %
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	\$ 2,262,776	\$ 2,219,876	\$ 2,273,835	\$ 2,517,247	\$ 2,367,736	6.66 %

<b>POSITIONS (FT/PT)</b>	14/0	14/0	14/0	15/0	14/0
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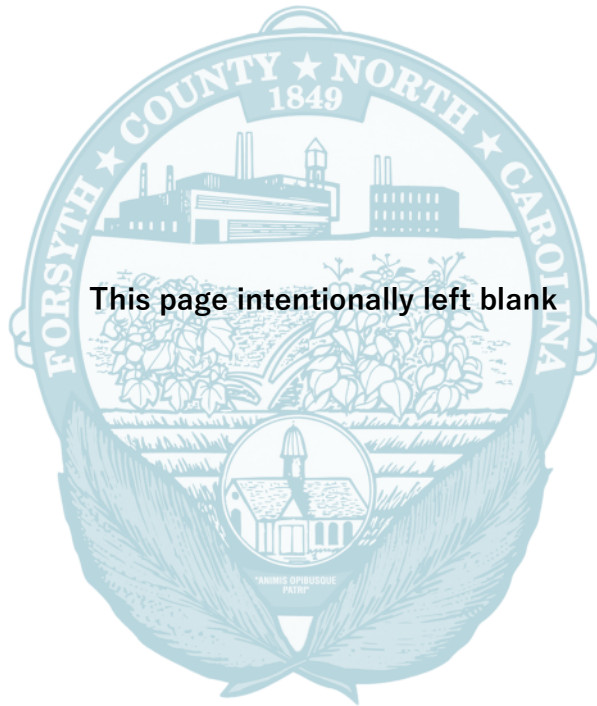
**FY2027 Budget Highlights:**

The FY27 Recommended Budget reflects an increase of \$147,860 or 6.7% over the FY26 Adopted Budget. Personnel expenses are increasing due to annualized salary adjustments and increased benefit costs. Operating expenses only increased by \$485 due to increasing contract costs within Purchased Services.

There is an Enhancement request for \$149,511 for a Senior Assistant County Attorney (Code Enforcement) position which is not included in the FY27 Recommended Budget.

## Attorney Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Attorney	979,164	1,034,387	1,059,778	1,290,799	1,141,288	10.33 %
Attorney - Social Services	1,283,613	1,185,489	1,214,056	1,226,448	1,226,448	3.46 %
<b>Total</b>	\$ 2,262,776	\$ 2,219,876	\$ 2,273,835	\$ 2,517,247	\$ 2,367,736	6.66%



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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:**

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

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	\$ 470	-	-	-	-	-
Other Revenues	470	-	-	-	-	-
<b>Expenses</b>	\$ 1,881,593	\$ 1,853,919	\$ 1,958,920	\$ 2,193,937	\$ 2,056,702	10.94%
Personal Services Total:	1,593,081	1,535,807	1,633,308	1,815,771	1,729,826	12.63 %
Operating Total:	288,512	318,112	325,612	378,166	326,876	2.76 %
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	\$ 1,881,123	\$ 1,853,919	\$ 1,958,920	\$ 2,193,937	\$ 2,056,702	10.94 %

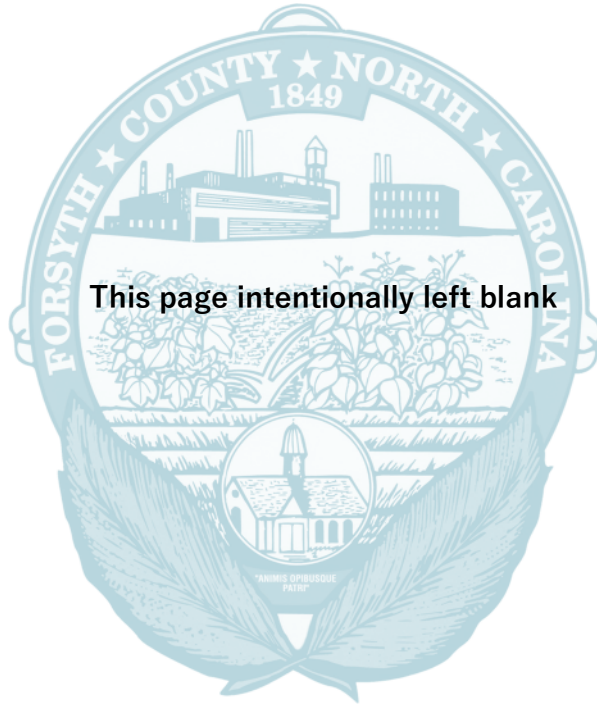
**POSITIONS (FT/PT)** 7/0 7/0 8/0 9/0 8/0

**FY2027 Budget Highlights:**

The FY27 Recommended Budget reflects a net County dollar increase of \$202,783 or 10.9% above the FY26 Adopted Budget. Personnel expenses increased due to the addition of an Executive Assistant to County Manager position as well as health insurance increases, while the Operating budget increased only by \$8,764 or 2.8% over CYO. This is due mostly to additional funds for a peer review of the Internal Audit office, as well as for Chairman Martin's departure and costs for incoming Commissioners. There is one Enhancement request totaling \$87,235 for an Internal Auditor position that is not included in the FY27 Recommended Budget.

## County Commissioners & Manager Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>						
Commissioners & Manager	1,646,175	1,620,068	1,719,788	1,856,170	1,806,170	11.49 %
Internal Audit	235,418	233,851	239,132	337,767	250,532	7.13 %
<b>Total</b>	<b>1,881,593</b>	<b>1,853,919</b>	<b>1,958,920</b>	<b>2,193,937</b>	<b>2,056,702</b>	<b>10.94 %</b>



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# 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 11 episodes of *Forsyth County Connections* on WXLV ABC 45, strengthening public awareness and community engagement.
- Continue to expand awareness of County programs and innovate new outreach methods including NextDoor and various social media platforms

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
<b>Expenses</b>	<b>\$601,651</b>	<b>\$685,533</b>	<b>\$697,522</b>	<b>\$670,569</b>	<b>\$670,569</b>	<b>-2.18%</b>
Personal Services Total:	520,892	509,978	521,967	556,014	556,014	9.03%
Operating Total:	80,758	175,555	175,555	114,555	114,555	-34.75%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	<b>\$601,651</b>	<b>\$685,533</b>	<b>\$697,522</b>	<b>\$670,569</b>	<b>\$670,569</b>	<b>-2.18%</b>

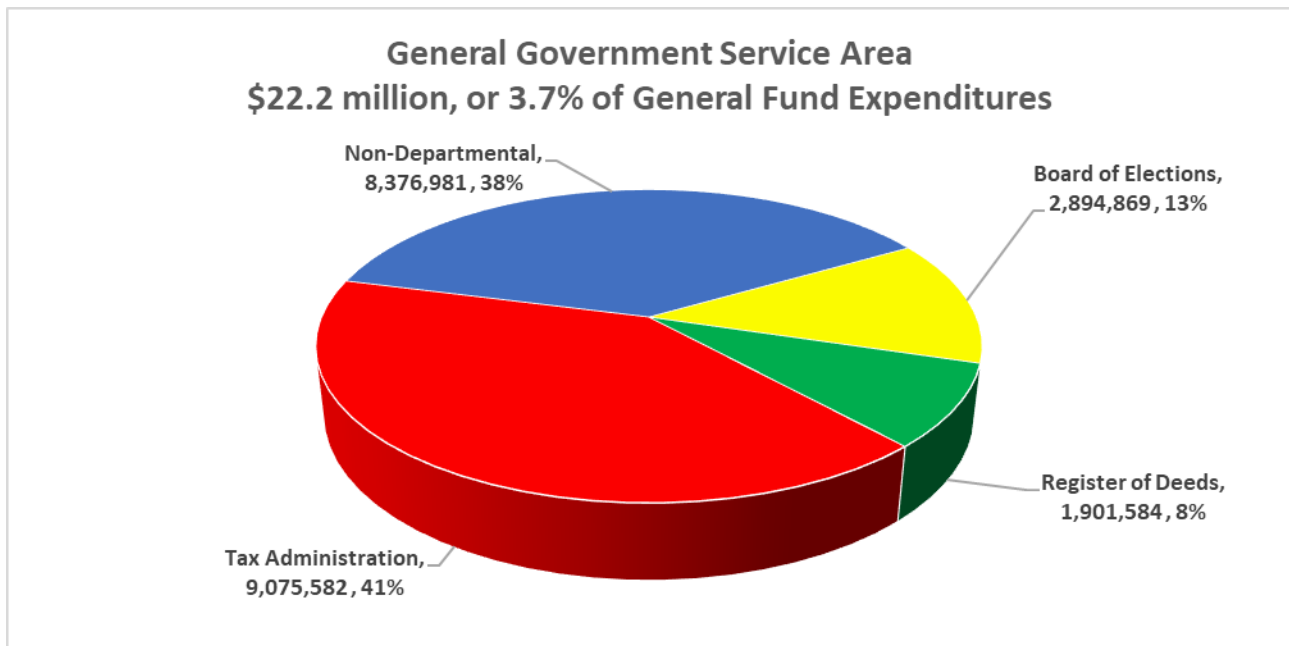
<b>POSITIONS (FT/PT)</b>	5/0	5/0	5/0	5/0	5/0
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**FY2027 Budget Highlights:**

The FY27 Recommended Budget is decreasing 2.18% from the FY27 Recommended Budget, largely due to the removal of funds for the Community Survey, which is done biennially and was completed in FY26. The department is also working to make the County website more accessible for individuals with visual and/or auditory impairments. Most of this work can be completed with existing staff capacity and software with the exception of expanding Closed Captioning offerings when streaming public meetings. This is included in the Commissioner’s and Manager’s Office Budget as the service is part of the iCompass meeting management contract.

# GENERAL GOVERNMENT SERVICE AREA

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## 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. Maintaining public records in accordance with regulations and statutes and making these records readily available to the public.
- c. Appraising property, processing property tax billings, and collecting taxes and fees.

# BOARD OF ELECTIONS

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

**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 13 Early Voting Sites.

**Significant Accomplishments:**

- Conducted and certified a September 9, 2025 Municipal Primary Election for the Town of Rural Hall and Village of Tobacoville with a 7.06% total turnout.
- Conducted and certified a November 5, 2025 Municipal Election for Bethania, Clemmons, Kernersville, Lewisville, Rural Hall, Tobacoville, and King. The total turnout was 16.12%.
- Conducted and certified the March 3, 2026 Primary Election. Forsyth County had 18.32% turnout.
- Conducted a recount within two days for the Forsyth County Board of Education At-Large Democratic Primary and no changes to the outcome of that contest.
- In partnership with Forsyth Tech, the Board of Elections delivered the Forsyth County Precinct Official’s Certification Course in the 2026 Spring Semester. Twenty-three students successfully passed the course to become the inaugural class of Certified Precinct Officials in Forsyth County.

## Budget Summary

	FY25	FY26	FY26	FY27	FY27	vs. FY26
	Actual	Adopted	Amended	Requested	Recommended	Adopted (%)
<b>Revenues</b>	\$ 11,432	\$ 284,017	\$ 284,017	\$ 100	\$ 100	-99.96%
Intergovernmental	-	\$(278,217)	\$(278,217)	-	-	-100.00%
Charges for services	\$(7,627)	\$(5,800)	\$(5,800)	\$(100)	\$(100)	-98.28%
Other revenues	\$(3,805)	-	-	-	-	-
<b>Expenses</b>	\$ 2,462,278	\$ 2,687,772	\$ 2,708,530	\$ 2,906,869	\$ 2,894,869	7.71%
Personal Services Total:	\$ 1,143,022	\$ 926,905	\$ 1,157,497	\$ 1,267,341	\$ 1,255,341	35.43%
Operating Total:	\$ 1,319,256	\$ 1,760,867	\$ 1,551,033	\$ 1,639,528	\$ 1,639,528	-6.89%
Capital Total:	-	-	-	-	-	-
<b>County Funds</b>	\$ 2,450,846	\$ 2,403,755	\$ 2,424,513	\$ 2,906,769	\$ 2,894,769	20.43%
<b>Positions (FT/PT)</b>	10/18	11/2	11/2	11/2	11/2	

**FY2027 Budget Highlights:** The FY27 Recommended Budget is a net County dollar increase of \$491,014, or 20.43% over the FY26 Adopted Budget. Revenues for FY27 are decreasing by \$283,917 due to zero non-Countywide elections in FY27, resulting in no reimbursements from municipalities. Expenditures for FY27 are increasing by \$207,097, or 7.71% due mainly to increases in Personal Services, primarily for salaries of temporary election workers. Expenditures other than Personal Services are decreasing by \$121,339, or 6.9% under FY26. Purchased Services is decreasing \$213,757, or 29.8% due to having a surplus of ballot stock and consumables for the ballot-on-demand printers, as well as needing fewer voter cards and notices to be printed and mailed since there’s only the 2026 general election.

# BOARD OF ELECTIONS

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Board of Elections has requested to increase Board Compensation from \$24,000 to \$36,000, which would result in a net County dollar increase of \$12,000. This request is based on results from a recent pay study requested by the Board of Elections. This increase would align Forsyth County with comparable counties across North Carolina regarding board compensation for members of the Board of Elections. This enhancement request is not recommended.

## Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Expenses</b>						
Administration	2,003,530	2,508,889	2,528,940	2,441,254	2,429,254	-3.17%
Elections	458,748	178,883	179,590	465,615	565,615	160.29%
<b>Total</b>	<b>2,462,278</b>	<b>2,687,772</b>	<b>2,708,530</b>	<b>2,906,869</b>	<b>2,894,869</b>	<b>7.71%</b>

## Goals and Objectives

**Goal 1:** Effectively administer the November 3, 2026 County-Wide General Election.

**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:** Conduct biennial Election Academy, a four-week program for Forsyth County voters to gain first-hand knowledge of the elections process. Participants will learn about voter registration, campaign finance, precinct official responsibilities, absentee voting, polling places, and certification of results.

**Objective 1:** Track the number of applicants, minimize voter confusion and misinformation of the elections process, and create "election ambassadors" within the County to promote awareness and combat against election misinformation.

# BOARD OF ELECTIONS

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## Key Performance Measures

**272,459**

*Number of Registered Voters  
in Forsyth County  
(as of 2/12/2026)*

**11,264/9,607**

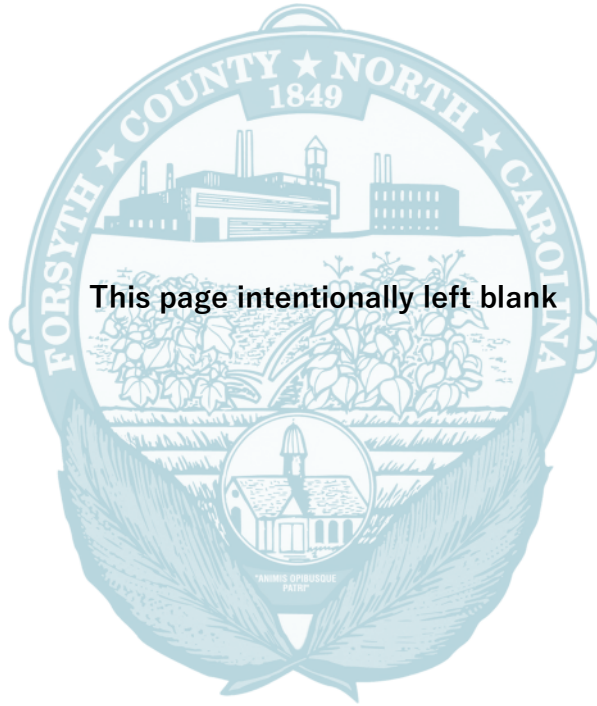
*New/Changed Registrations  
(FY26- as of 2/12/2026)*

**1**

*Elections to be Held  
(County-wide General)*

**108 / 13** (approx.)

*Number of Precincts /  
Number of Early Voting Sites*



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# 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 added a new feature to the Property Fraud Alert Notification. Customers can now receive a text message and email alert when a land record document is recorded in their name in Forsyth County. Previous notifications were by email only.
- A new service added to the ROD office is the issuance of Adoption Birth Certificates to customers at no additional cost to Forsyth County. This service is not available in all Register of Deeds offices across North Carolina.

## Budget Summary

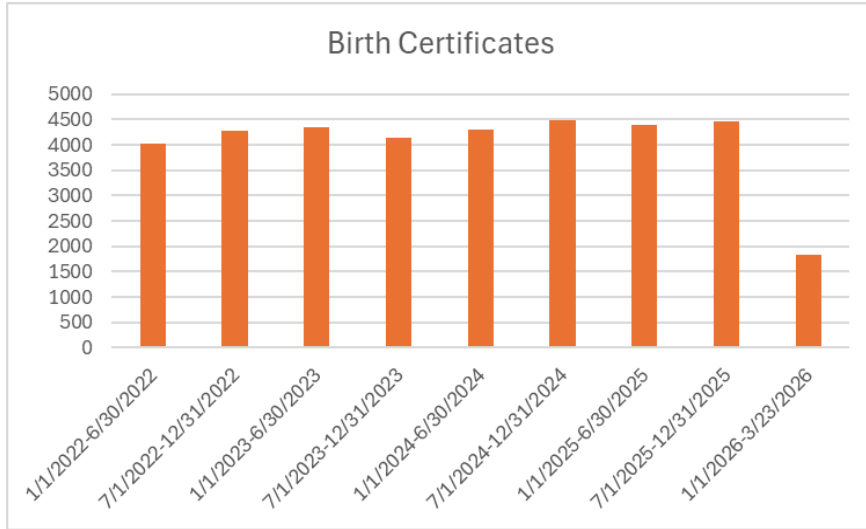
	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 5,298,153	\$ 6,335,970	\$ 6,335,970	\$ 5,588,430	\$ 5,588,430	-11.80%
Licenses and Permits	\$ 62,225	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	-
Charges fo services	\$ 5,157,411	\$ 6,221,204	\$ 6,221,204	\$ 5,473,664	\$ 5,473,664	-12.02%
Earnings on investments	\$ 76,380	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	-
Fund Balance	\$ -	\$ 45,659	\$ 45,659	\$ 45,659	\$ 45,659	-
Other Revenues	\$ 2,137	\$ 2,607	\$ 2,607	\$ 2,607	\$ 2,607	-
<b>Expenses</b>	\$ 1,588,696	\$ 1,775,968	\$ 1,811,187	\$ 1,901,584	\$ 1,901,584	7.07%
Personal Services Total:	\$ 1,478,554	\$ 1,632,861	\$ 1,668,080	\$ 1,759,877	\$ 1,759,877	7.78%
Operating Total:	\$ 110,142	\$ 143,107	\$ 143,107	\$ 141,707	\$ 141,707	-0.98%
<b>County Funds</b>	\$ 3,709,457	\$ 4,560,002	\$ 4,524,783	\$ 3,686,846	\$ 3,686,846	-19.15%
<b>Positions (FT/PT)</b>	21/0	21/0	21/0	21/0	21/0	

**FY2027 Budget Highlights:** The FY27 Recommended Budget is a net County dollar increase of \$873,156, or 19.15% over the FY26 Adopted Budget. The primary budget driver for FY27 is the significant decrease in projected revenues. Charges for services make up the bulk of revenues for the Register of Deeds including the Excise Stamp Tax as well as fees for Marriage Licenses, Birth and Death Certificates. Revenues for FY27 are projected to be \$5,588,430, which is a \$747,540, or 11.8% decrease from FY26. These projected revenues have been adjusted due to shortfalls in recent years, as reflected in FY23 (\$193,269), FY24 (\$787,506), FY25 (\$1,037,817), and estimated FY26 (\$1,036,999).

# REGISTER OF DEEDS

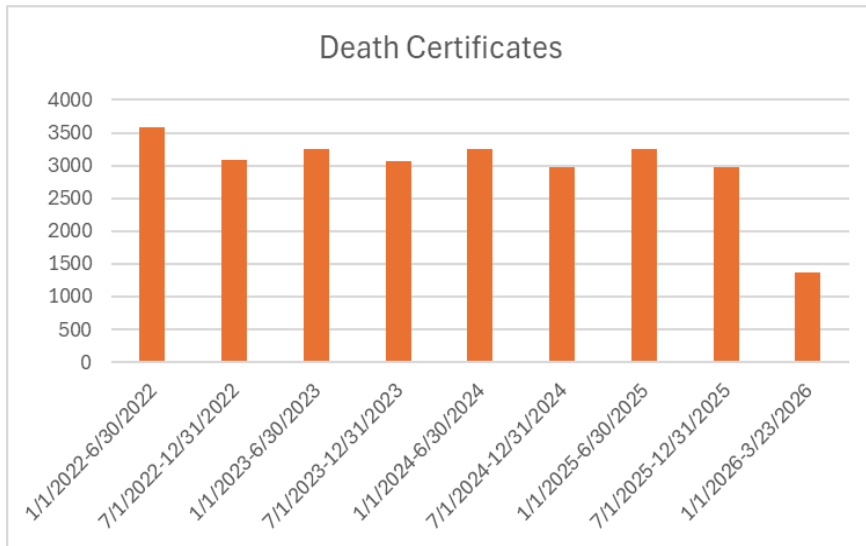
Expenditures for FY27 are increasing by \$125,616, or 7.07% over FY26 due to Personal Services increasing by \$127,016, or 7.78% over FY26. Other operating expenditures are decreasing overall by \$1,400, or 1% under FY26. The decrease in these expenditures is primarily due to Purchased Services decreasing by \$2,000, or 1.8% under FY26.

## 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.

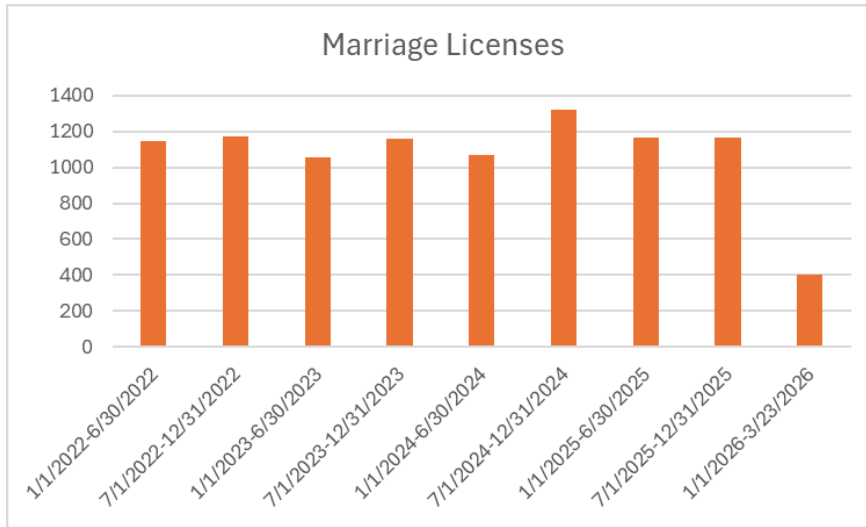


**Goal 2:** Educate staff on the various services provided by the Register of Deeds office, the Forsyth County Clerk of Court Office, and the NC Office of Vital Records, and how they can overlap.

**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.

# REGISTER OF DEEDS

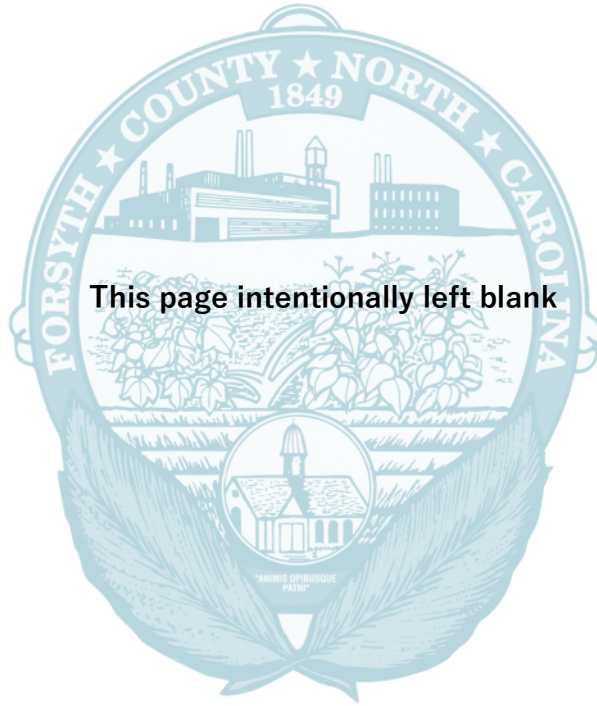


**Goal 3:** Increase public awareness of function and services in the Forsyth County Register of Deeds office that are not available in all NC counties, Property Fraud Alert Notification, Out of County Birth & Death Records. Reinforce ROD Disaster Recovery Protocols and procedures for replacing records.

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

## Divisions

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Expenses</b>						
Register of Deeds	\$ 1,492,509	\$ 1,663,968	\$ 1,699,187	\$ 1,791,584	\$ 1,791,584	7.67%
Automation Enhancement	\$ 96,187	\$ 112,000	\$ 112,000	\$ 110,000	\$ 110,000	-1.79%
<b>Total</b>	<b>\$ 1,588,696</b>	<b>\$ 1,775,968</b>	<b>\$ 1,811,187</b>	<b>\$ 1,901,584</b>	<b>\$ 1,901,584</b>	<b>7.07%</b>



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# TAX ADMINISTRATION

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

**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:**

- For Fiscal Year 2026, the Tax Office staff has successfully improved coordination and communication within the department so that the focus could be on cross-training staff to better serve customers. The Appraisal Division has successfully completed over 10,800 appeals (both formal and informal) that resulted from the 2025 reappraisal. In a coordinated effort with MapForsyth, the GIS and Appraisal Divisions were able to complete the Guilford County Line Project with changed taxable boundaries for over 200 parcels. The Collections Division anticipates a strong collection rate for Fiscal Year 2026, which is especially encouraging given the increase in property taxes that many taxpayers received.

## Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY26 Adopted %
<b>Revenues</b>	\$ 1,849,276	\$ 1,986,981	\$ 1,986,981	\$ 2,102,543	\$ 2,102,543	5.82%
Charges fo services	\$ 1,381,073	\$ 1,450,481	\$ 1,450,481	\$ 1,552,143	\$ 1,552,143	7.01%
Other Revenues	\$ 468,203	\$ 536,500	\$ 536,500	\$ 550,400	\$ 550,400	2.59%
<b>Expenses</b>	\$ 8,208,953	\$ 8,621,350	\$ 8,750,032	\$ 9,120,582	\$ 9,075,582	5.27%
Personal Services Total:	\$ 5,670,014	\$ 5,874,178	\$ 6,002,571	\$ 6,249,051	\$ 6,249,051	6.38%
Operating Total:	\$ 2,538,939	\$ 2,747,172	\$ 2,747,461	\$ 2,871,531	\$ 2,826,531	2.89%
<b>County Funds</b>	\$ 6,359,677	\$ 6,634,369	\$ 6,763,051	\$ 7,018,039	\$ 6,973,039	5.10%

**Positions (FT/PT)** 74/4 72/6 72/6 72/6 72/6

**FY2027 Budget Highlights:** The FY27 Recommended Budget for Tax Administration is a net County dollar increase of \$338,670, or 5.10% over the FY26 Adopted Budget. Revenues for FY27 are increasing by \$115,562, or 5.82% over FY26, largely due to a higher estimated income from the In-Rem foreclosure program where almost half of the typical costs are recoverable. Tax foreclosure reimbursements are revenues reflected in the Tax Collection division and are estimated at \$550,000 for FY27. Expenditures are increasing by \$454,232, or 5.27% over FY26 due mainly to increases totaling \$374,873 in Personal Services. Operating expenses are increasing \$79,359, or 2.89% over FY26. Of these expenditures, Purchased Services and General Supplies account for increases of \$22,352 over FY26.

Tax Administration is requesting two Enhancements for FY27 totaling \$65,000. Tax requested \$20,000 to replace the broken vault in the Collections area. The vault door has been deemed unfixable as parts are no longer available. This operational request is recommended. Tax also requested \$45,000 to obtain licenses and access to utilize Parcel Sync Pro software. This software will decrease time spent on mapping changes and parcel updates. This service delivery request is not recommended.

# TAX ADMINISTRATION

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## 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.

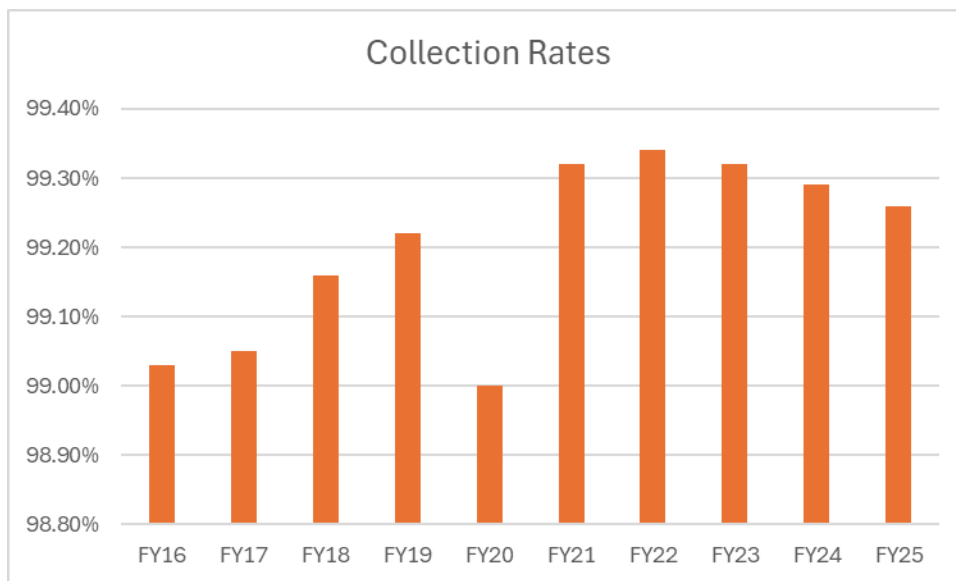
**Objective 1:** Address all 2026 appeals prior to December 31, 2026.

**Objective 2:** Continue cross-training to ensure top level customer service.

**Objective 3:** Maintain timely data online through Tax Property Portal, County Sales, Tax Parcel Viewer, and 2 PWA (Public Web Access) for the public.

## Key Performance Measures

**FY25-26 Median Sales Ratio-Level –97.38%**



# 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); 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.

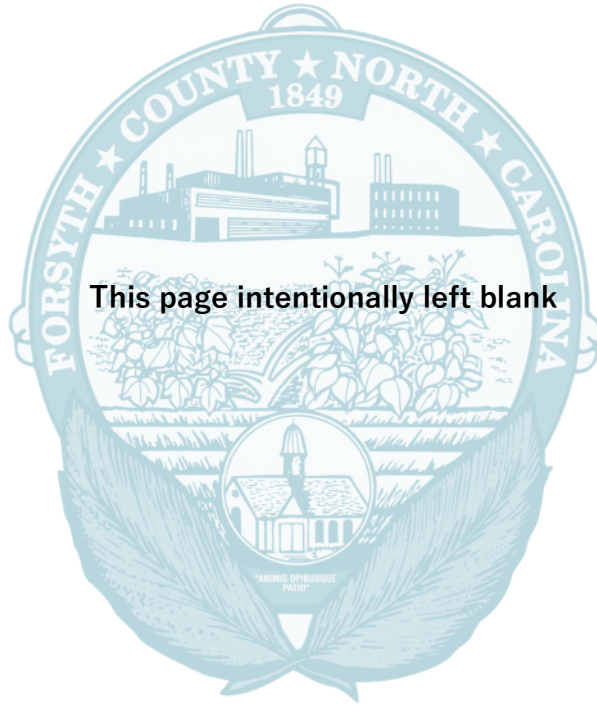
*Payments to Other Agencies* - Pass through funds to Utilities Commission for tire disposal fees, solid waste fees, electronic recycling funds, and School PEG channel. All of these payments are 100% revenue offset.

*Operating Transfers Out* - Accounts for a transfer to the County Facilities Capital Projects Fund for the Capital Improvements Plan.

*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

	FY25 Actual	FY26 Adopted	FY26 Amended	FY 26-27 Requested	FY 26-27 Recommended	vs. FY2026 Adopted (%)
<b>Revenues</b>	<b>\$ 467,103,568</b>	<b>\$ 422,689,051</b>	<b>\$ 448,558,038</b>	<b>\$ 430,291,817</b>	<b>\$ 430,291,817</b>	<b>1.80 %</b>
Taxes	426,428,364	410,466,305	414,181,028	421,193,817	421,193,817	2.61 %
Licenses and Permits	18,482	20,000	20,000	20,000	20,000	0.00 %
Intergovernmental	5,048,772	2,410,000	2,410,000	2,510,000	2,510,000	4.15 %
Earnings on Investments	10,046,366	5,500,000	5,500,000	5,773,000	5,773,000	4.96 %
Other Revenues	3,120,394	795,000	795,000	795,000	795,000	0.00 %
Other Financing Sources	22,441,190	3,497,746	12,066,556	-	-	-100.00%
Fund Balance	-	-	13,585,454	-	-	0.00 %
<b>Expenses</b>	<b>\$ 14,164,483</b>	<b>\$ 14,671,928</b>	<b>\$ 22,603,209</b>	<b>\$ 19,886,203</b>	<b>\$ 8,376,981</b>	<b>-42.90%</b>
Personal Services Total:	4,118,455	8,762,928	4,256,320	6,702,111	1,900,000	-78.32%
Operating Total:	10,046,028	5,909,000	18,346,889	13,184,092	6,476,981	9.61 %
<b>County Funds</b>	<b>\$ (452,939,085)</b>	<b>\$ (408,017,123)</b>	<b>\$ (425,954,829)</b>	<b>\$ (410,405,614)</b>	<b>\$ (421,914,836)</b>	<b>3.41 %</b>



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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. Listed below are funded requests from Fiscal Year 2024-2025 through Fiscal Year 2026-2027. An additional 19 organizations requested funding totaling \$2,239,330 but did not meet minimum compliance requirements.

	FY 24-25	FY 25-26		Request	FY 26-27	
	Actual	Original	Estimate		Recommend	Adopted
<b><i>Cultural</i></b>						
a/perture cinema	-	-	-	12,400	12,400	-
Arts Council	100,000	50,000	50,000	-	-	-
Downtown Winston-Salem Partnership, Inc.	20,000	-	-	20,000	-	-
MUSE Winston-Salem	50,000	-	-	-	-	-
National Black Theatre Festival	-	50,000	50,000	-	-	-
North Carolina Museum of Art Foundation, Inc.	-	-	-	35,000	-	-
Reynolda House, Inc.	-	30,000	30,000	50,000	30,000	-
RiverRun International Film Festival	15,000	15,000	15,000	15,000	15,000	-
Share Peace and Rekindle Kindness, Inc.	-	-	-	16,500	-	-
Stained Glass Playhouse, Inc.	-	-	-	18,500	-	-
The Korners Folly Foundation	-	-	-	5,000	5,000	-
Vox Humana, Inc.	-	-	-	25,000	-	-
	<b>185,000</b>	<b>145,000</b>	<b>145,000</b>	<b>197,400</b>	<b>62,400</b>	-
<b><i>Economic Opportunity</i></b>						
Beyond the Past	-	-	-	30,000	-	-
Camel City Track Foundation	-	-	-	35,640	-	-
Carolina Christian College	-	-	-	115,000	-	-
CDC for Southern W-S	-	-	-	87,400	-	-
Center for Creative Economy	25,000	25,000	25,000	30,000	25,000	-
City with Dwellings: A Community First Initiative	-	-	-	75,000	-	-
Comunidad Mujer Valiosa	-	50,000	50,000	-	-	-
Epitome Marching Band	-	-	-	55,000	-	-
Experiment in Self-Reliance	90,000	50,000	50,000	55,000	55,000	-
Financial Pathways of the Piedmont	-	-	-	50,000	-	-
Growing the Distance, Inc.	-	-	-	25,000	-	-
Into the Wild	-	-	-	21,000	-	-
Kernersville Chamber of Commerce	5,200	-	-	-	-	-
Living is Finally Enjoyable W-S, Inc.	-	-	-	39,000	-	-
Neighborhood's Hands	100,000	15,000	15,000	-	-	-
Piedmont Triad Film Commission	30,000	-	-	50,000	25,000	-
Senior Care Training Center	-	-	-	95,000	50,000	-
She Built This City	-	-	-	25,000	-	-
Southside Rides Foundation	-	-	-	25,000	-	-
Transaid - County	92,013	-	-	-	-	-
Union Community Development Center	87,887	28,434	28,434	-	-	-
United Way	-	-	-	50,000	-	-
Whole Man Ministries of NC	-	81,900	81,900	355,000	-	-
	<b>430,100</b>	<b>250,334</b>	<b>250,334</b>	<b>1,218,040</b>	<b>155,000</b>	-

# COMMUNITY GRANTS

	FY 24-25	FY 25-26		FY 26-27		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><i>Health</i></b>						
A Bed and a Book	-	-	-	32,500	-	-
Arts Council	-	-	-	300,000	50,000	-
Camel City Track Foundation	-	-	-	30,121	-	-
Cancer Services, Inc.	-	-	-	70,000	-	-
Community Care Center for Forsyth County	-	-	-	229,148	98,766	-
Crisis Control Ministry	25,000	-	-	-	-	-
Crossnore Communities for Children	-	-	-	64,250	-	-
Dream Center of North Carolina	-	15,794	15,794	35,000	-	-
Family Services, Inc.	-	-	-	313,890	-	-
Friendship Resource Center	25,000	-	-	-	-	-
HandsOn Northwest NC	-	-	-	18,370	-	-
HARRY Veterans Community Outreach Services, Inc.	75,000	75,000	75,000	75,000	59,000	-
Horizons Residential Care Center	-	-	-	50,000	40,800	-
Horizons Residential Care Center	50,000	-	-	50,000	50,000	-
Hospice & Palliative Care Center	-	-	-	80,920	31,000	-
Imprints Cares	-	-	-	131,191	-	-
Memorial industrial Community Development Corp	5,000	5,000	5,000	20,000	-	-
Miracles in Sight	50,000	-	-	-	-	-
Monarch	-	-	-	30,000	-	-
NAMI North Carolina, Inc.	-	-	-	7,408	-	-
NC Rush Triad Soccer Club	-	75,000	75,000	-	-	-
Neighbors for Better Neighborhoods	100,000	-	-	50,000	-	-
Postpartum Resource Center of the Triad	-	2,500	2,500	6,250	6,250	-
Second Harvest Food Bank of Northwest NC	-	-	-	75,000	65,000	-
Senior Services, Inc.	385,000	363,000	363,000	410,000	376,000	-
Shepherd's Center of Greater Winston-Salem, Inc.	35,000	40,000	40,000	50,000	40,000	-
The Centers for Exceptional Children	-	-	-	58,131	-	-
The Fellowship Home of Winston-Salem	-	-	-	54,660	4,392	-
The Shalom Project, Inc.	-	50,000	50,000	50,000	-	-
The Shepherd's Center of Kernersville, Inc.	24,000	24,000	24,000	27,000	24,000	-
Twin City Harm Reduction Collective	-	-	-	44,696	-	-
United Health Centers	-	-	-	250,000	-	-
Wake Forest University Health Sciences	-	-	-	192,005	-	-
Whole Man Ministries of NC	-	-	-	20,000	-	-
Winston-Salem Industries for the Blind	-	-	-	50,000	-	-
Winston-Salem State University	-	-	-	25,000	-	-
Young Women's Christian Association	-	-	-	277,690	-	-
	<b>774,000</b>	<b>650,294</b>	<b>650,294</b>	<b>3,178,230</b>	<b>845,208</b>	-

# COMMUNITY GRANTS

	FY 24-25	FY 25-26		FY 26-27		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>Education</u></b>						
ABC of North Carolina	25,000	-	-	-	-	-
Achieve Arts Academy Incorporated	-	-	-	99,925	-	-
Action4Equity	-	-	-	72,000	-	-
Arts Council	-	-	-	270,000	-	-
Big Brothers Big Sisters Services	-	80,000	80,000	-	-	-
Bookmarks, Inc.	-	-	-	25,000	21,600	-
Celeste Burgess One Foundation	-	-	-	20,000	-	-
Creative Corridors Coalition	-	-	-	25,000	-	-
Crosby Scholars Community Partnership	-	100,000	100,000	100,000	50,000	-
Eagles of Grace, Inc.	-	-	-	25,000	-	-
Forsyth Technical Community College Foundation	-	-	-	233,424	-	-
Greater Winston-Salem, Inc. Foundation	-	-	-	100,000	50,000	-
Junior Achievement of the Triad, Inc.	-	-	-	15,000	4,814	-
Kaleideum	275,000	225,000	225,000	300,000	200,000	-
Latino Community Services	-	67,600	67,600	-	-	-
LEAD Girls of North Carolina	-	29,500	29,500	35,000	10,000	-
NC EmpowerUp	-	-	-	67,133	-	-
North Carolina Housing Foundation	-	-	-	73,760	-	-
Old Salem, Inc.	125,000	25,000	25,000	125,000	25,000	-
Room at the Inn, Inc.	-	-	-	72,280	-	-
Smart Start of Forsyth County	-	-	-	119,500	15,940	-
The Little Theatre of Winston-Salem	-	-	-	30,000	-	-
The Mercy Grace Group	-	-	-	13,750	-	-
Westlawn School, Inc.	-	-	-	12,118	-	-
Winston-Salem State University	-	-	-	38,803	25,000	-
Work Family Resource Center	-	-	-	84,722	-	-
World Relief Corp	-	-	-	72,826	56,410	-
YMCA of Northwest North Carolina	50,000	-	-	50,000	36,875	-
	<b>475,000</b>	<b>527,100</b>	<b>527,100</b>	<b>2,080,241</b>	<b>495,639</b>	-
<b><u>Safety</u></b>						
Bethesda Center for the Homeless	-	50,000	50,000	150,000	50,800	-
Children's Law Center of Central North Carolina	50,000	25,190	25,190	67,500	65,500	-
Eliza's Helping Hands, Inc.	15,000	15,000	-	-	-	-
Family Services, Inc.	100,000	-	-	-	-	-
Forsyth Jail & Prison Ministries	-	-	-	100,000	-	-
Habitat for Humanity of Forsyth County	-	-	-	172,510	-	-
Legal Aid of North Carolina	-	-	-	100,000	75,496	-
McCormick Cares, Inc.	-	-	-	60,000	-	-
Parenting Path	-	33,494	33,494	35,917	31,669	-
Quality Education Academy	-	-	-	95,000	-	-
Triad Amateur Swim Association	-	-	-	2,500	2,500	-
The Dwelling	-	15,400	15,400	35,000	35,000	-
The Salvation Army	-	100,000	100,000	105,000	-	-
Triad Restorative Justice	-	-	-	40,000	-	-
Virtuous Women in Sisterhood	-	5,000	5,000	-	-	-
WinstonNet, Inc.	-	-	-	243,025	-	-
	<b>165,000</b>	<b>244,084</b>	<b>229,084</b>	<b>1,206,452</b>	<b>260,965</b>	-

## COMMUNITY GRANTS

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### **Non-Compliant Applicants**

North Carolina Black Repertory Company	-	-	-	100,000	-	-
Salem Presbytery	-	-	-	150,000	-	-
Comunidad Mujer Valiosa	-	-	-	100,000	-	-
Neighborhood's Hands	-	-	-	100,000	-	-
Operation Providing Hope	-	-	-	20,000	-	-
REAL Impact Foundation	-	-	-	185,400	-	-
Rejuvenation Support Services, Inc.	-	-	-	200,000	-	-
The Piedmont Triad Regional Development Corp.	-	-	-	50,000	-	-
Accion Hispana - Que Pasa	-	-	-	103,000	-	-
Big Brothers Big Sisters Services, Inc.	-	-	-	100,000	-	-
James Shaw ACE Academy	-	-	-	60,000	-	-
Reading Revolution, Inc.	-	-	-	236,330	-	-
The Feeling Friends Community Center of Culturally Responsive Emotional Intelligence	-	-	-	100,000	-	-
Union Community Development Corporation	-	-	-	250,075	-	-
Joyful Soul Treasures	-	-	-	111,500	-	-
The Leap Center, Inc.	-	-	-	250,000	-	-
Northwood Estates Neighborhood Association	-	-	-	5,000	-	-
Twin City Baseball Little League	-	-	-	98,025	-	-
Virtuous Women in Sisterhood	-	-	-	20,000	-	-
	-	-	-	<b>2,239,330</b>	-	-
	<b>2,029,100</b>	<b>1,816,812</b>	<b>1,801,812</b>	<b>10,119,693</b>	<b>1,819,212</b>	-

# 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 a decrease of \$3,338,823 in debt service from the Fiscal Year 2025-2026 Adopted Budget. There is a budget reserve as well that is not reflected below as the 2008 Education Debt Leveling Plan and Library Debt Leveling Plan are generating \$1,559,302 more than related expenditures. Also, while the charts below demonstrate the entire Debt Service for the County, a portion of this debt (\$1,149,094) is budgeted in the Airport.

## Budget Summary

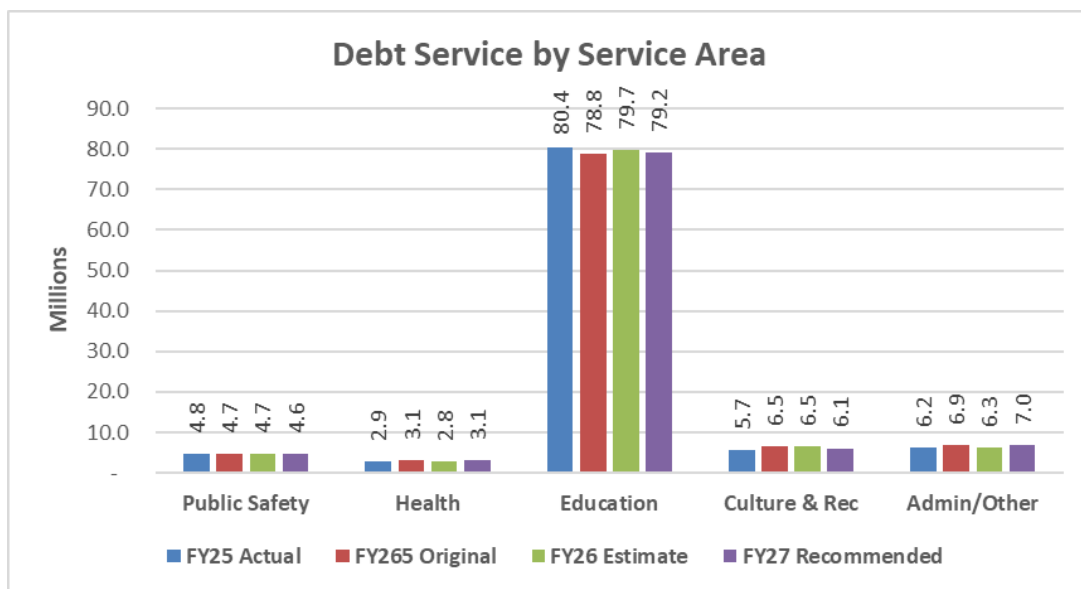
	FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
General Obligation Bonds	74,476,426	75,935,473	75,935,473	73,484,220	73,484,220	-3.23%
Non-General Obligation Debt	10,365,880	11,286,683	11,286,683	10,970,422	10,970,422	-2.80%
Installment Purchase Contracts	660,752	630,191	630,191	-	-	-100.00%
<b>Total</b>	<b>85,503,058</b>	<b>87,852,347</b>	<b>87,852,347</b>	<b>84,454,642</b>	<b>84,454,642</b>	<b>-3.87%</b>

## Debt By Service Area:

		FY25 Actual	FY26 Adopted	FY26 Amended	FY27 Requested	FY27 Recommended	vs. FY2026 Adopted (%)
	<b>26-27%</b>						
Emergency Communications	0.2%	124,033	138,960	138,960	135,397	135,397	-2.56%
EMS	0.0%	56,615	46,213	46,213	30,633	30,633	-33.71%
Sheriff Administration	2.0%	1,796,478	1,746,189	1,746,189	1,664,587	1,664,587	-4.67%
Courts	2.4%	2,105,201	2,168,842	2,168,842	2,030,562	2,030,562	-6.38%
<b>Total Public Safety</b>	<b>4.6%</b>	<b>4,082,327</b>	<b>4,100,204</b>	<b>4,100,204</b>	<b>3,861,179</b>	<b>3,861,179</b>	<b>-5.83%</b>
Health	0.4%	435,427	405,917	405,917	344,678	344,678	-15.09%
Social Services	2.7%	2,052,258	2,299,238	2,299,238	2,240,287	2,240,287	-2.56%
<b>Total Health/Social Svcs.</b>	<b>3.1%</b>	<b>2,487,685</b>	<b>2,705,155</b>	<b>2,705,155</b>	<b>2,584,965</b>	<b>2,584,965</b>	<b>-4.44%</b>
Forsyth Tech	8.0%	7,048,306	7,102,811	7,102,811	6,759,436	6,759,436	-4.83%
Schools	71.2%	61,681,856	62,174,088	62,174,088	60,157,920	60,157,920	-3.24%
<b>Total Education</b>	<b>79.2%</b>	<b>68,730,162</b>	<b>69,276,899</b>	<b>69,276,899</b>	<b>66,917,356</b>	<b>66,917,356</b>	<b>-3.41%</b>
Library	3.2%	2,239,965	2,865,765	2,865,765	2,713,358	2,713,358	-5.32%
Parks	2.9%	2,631,213	2,818,029	2,818,029	2,470,367	2,470,367	-12.34%
<b>Total Culture &amp; Rec.</b>	<b>6.1%</b>	<b>4,871,178</b>	<b>5,683,794</b>	<b>5,683,794</b>	<b>5,183,725</b>	<b>5,183,725</b>	<b>-8.80%</b>
Technology	0.3%	208,082	233,124	233,124	227,146	227,146	-2.56%
General Services	1.9%	1,345,276	1,663,019	1,663,019	1,623,209	1,623,209	-2.39%
Administration/Other	4.8%	3,778,348	4,190,152	4,190,152	4,057,062	4,057,062	-3.18%
<b>Total Admin./Other</b>	<b>7.0%</b>	<b>5,331,706</b>	<b>6,086,295</b>	<b>6,086,295</b>	<b>5,907,417</b>	<b>5,907,417</b>	<b>-2.94%</b>
<b>Total</b>	<b>100%</b>	<b>85,503,058</b>	<b>87,852,347</b>	<b>87,852,347</b>	<b>84,454,642</b>	<b>84,454,642</b>	<b>-3.87%</b>

# DEBT SERVICE

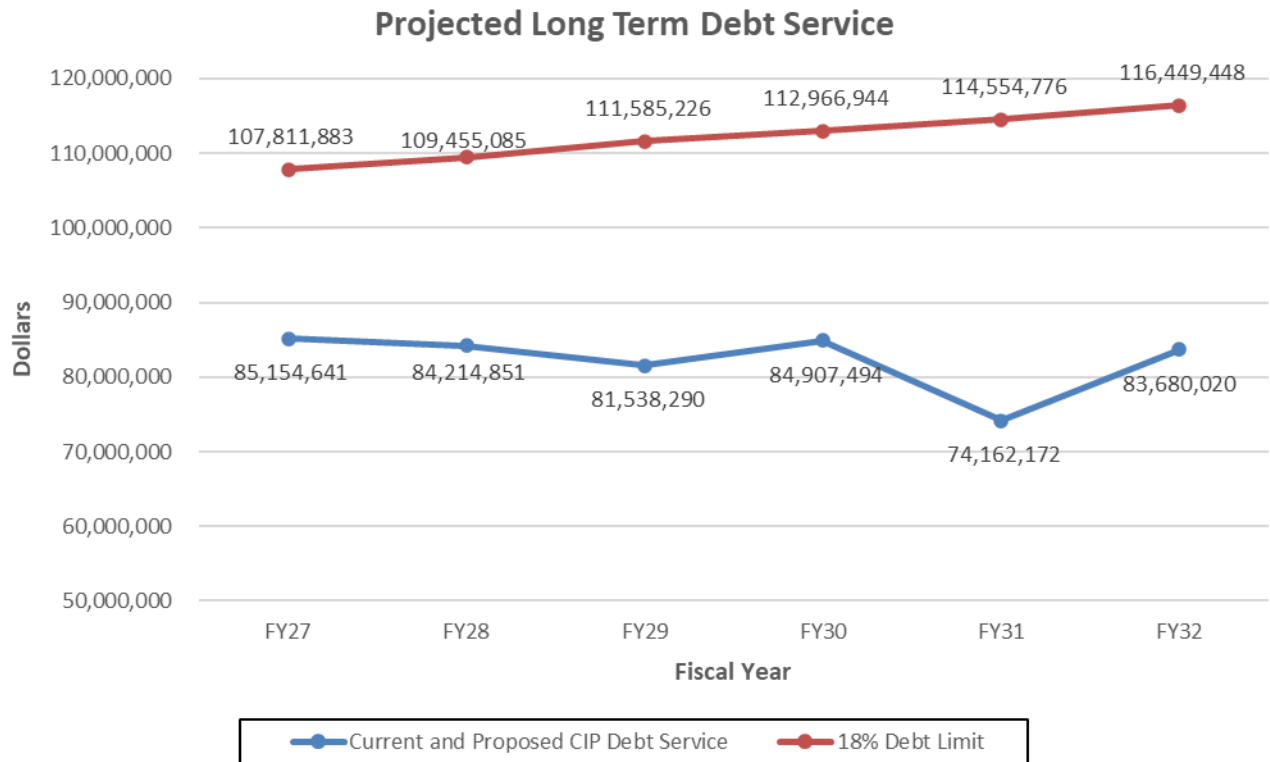
	FY 24-25	FY 25-26		FY 26-27		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>Debt by Issuance</u></b>						
2010D QSCBs -Bonds	6,971,553	7,034,595	7,034,595	15,485,435	15,485,435	-
2010E Refunding	-	-	-	-	-	-
2013 Public Improvement 2/3rds	786,969	775,469	775,469	763,250	763,250	-
2013 Educational Facilities	283,094	278,594	278,594	274,094	274,094	-
2013 Refunding	5,541,125	4,523,001	4,523,001	2,998,126	2,998,126	-
2014 Public Improvement 2/3rds	771,500	1,031,500	1,031,500	1,008,250	1,008,250	-
2014 Library Bonds	1,896,000	2,585,000	2,585,000	2,527,250	2,527,250	-
2015 Refunding Bonds	13,316,625	15,119,501	15,119,501	6,762,002	6,762,002	-
2017A Public Improvement 2/3rds	1,531,178	1,479,428	1,479,428	1,427,678	1,427,678	-
2017B GO P/I	5,705,181	5,566,682	5,566,682	5,428,182	5,428,182	-
2019A Public Improvement 2/3rds	1,703,213	1,649,713	1,649,713	1,596,213	1,596,213	-
2019B GO P/I	7,859,700	7,613,700	7,613,700	7,367,700	7,367,700	-
2020 Refunding	1,601,300	1,601,301	1,601,301	1,601,301	1,601,301	-
2021A Public Improvement 2/3rds	1,034,200	1,001,450	1,001,450	968,700	968,700	-
2021B GO P/I	8,706,750	8,474,750	8,474,750	8,242,750	8,242,750	-
2021C Refunding	4,573,750	2,040,501	2,040,501	2,278,501	2,278,501	-
2023A Public Improvement 2/3rds	2,794,350	2,721,100	2,721,100	2,647,850	2,647,850	-
2023B GO P/I	9,399,938	9,154,188	9,154,188	8,908,438	8,908,438	-
2025 Public Improvement 2/3rds	-	3,285,000	3,285,000	3,198,500	3,198,500	-
2014 Installment Purch (Refund)	660,752	630,191	630,191	-	-	-
2021A LOBS New	8,160,072	9,142,101	9,142,101	8,907,702	8,907,702	-
2021A LOBS Ref	258,000	268,000	268,000	268,000	268,000	-
2021B LOBS New	-	-	-	-	-	-
2021B LOBS Ref	1,623,366	1,556,886	1,556,886	1,479,771	1,479,771	-
2019 CWSRF Loan	324,442	319,696	319,696	314,949	314,949	-
<b><u>Total Expenditures</u></b>	<b>85,503,058</b>	<b>87,852,347</b>	<b>87,852,347</b>	<b>84,454,642</b>	<b>84,454,642</b>	-



# DEBT SERVICE

On April 27, 2015, the Board of Commissioners amended the County debt policy on the maximum annual debt service percentage allowable. In 2012, the Commissioners established a debt policy limiting the annual debt to fifteen 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 2027 through 2032. Decisions related to the funding of new projects are considered within the framework of the debt policy.



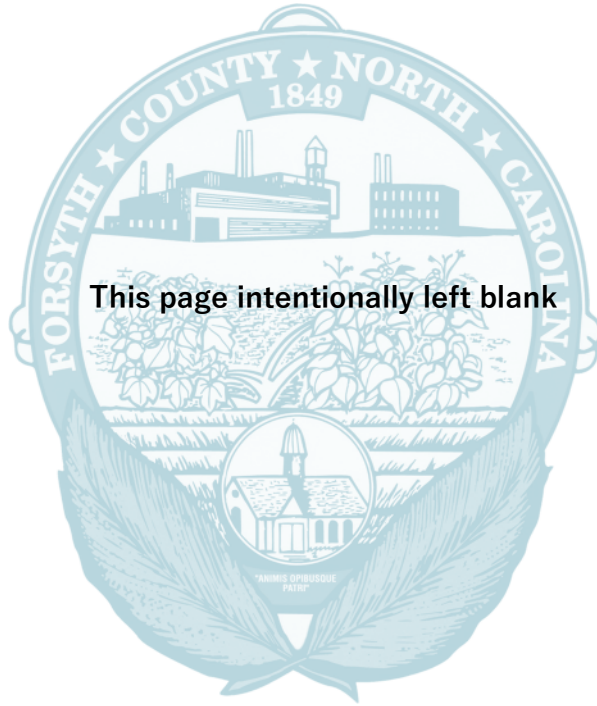
# DEBT SERVICE

<u>Maturity Date</u>	<u>Approved/Issued</u>			<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>	
June 30,				
2027	61,378,500	23,056,132	20,000	84,454,632
2028	59,068,500	20,329,101	-	79,397,601
2029	58,833,500	18,039,740	-	76,873,240
2030	52,238,500	15,781,019	-	68,019,519
2031	44,163,500	13,572,147	-	57,735,647
2032	43,908,500	11,764,945	-	55,673,445
2033	39,938,500	10,108,323	-	50,046,823
2034	36,828,500	8,581,352	-	45,409,852
2035	36,828,500	7,294,631	-	44,123,131
2036	36,828,500	6,005,766	-	42,834,266
2037	30,468,500	4,829,100	-	35,297,600
2038	26,343,500	3,853,039	-	30,196,539
2039	26,343,500	2,955,161	-	29,298,661
2040	20,358,500	2,051,134	-	22,409,634
2041	20,100,000	1,426,988	-	21,526,988
2042	8,055,000	807,888	-	8,862,888
2043	8,055,000	477,444	-	8,532,444
2044	1,680,000	144,900	-	1,824,900
2045	1,680,000	73,500	-	1,753,500
<b>TOTAL</b>	<b>613,099,000</b>	<b>151,152,310</b>	<b>20,000</b>	<b>764,271,310</b>

## LEGAL DEBT LIMIT AND AVAILABLE CAPACITY

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

<u>Legal Debt Margin</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
5,309,956,894	613,099,000	4,696,857,894



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# Special Revenue Funds Table of Contents

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

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# PANDEMIC RESPONSE SPECIAL REVENUE FUND

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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.

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## 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 2027, all American Rescue Plan Act funding has been allocated and projects are being closed out.

## PROGRAM SUMMARY

FY 25-26		FY 26-27		<u> Adopted </u>
<u> Original </u>	<u> Estimate </u>	<u> Request </u>	<u> Recommend </u>	
113,784,814	113,087,011	-	-	

# PANDEMIC RESPONSE SPECIAL REVENUE FUND

	FY 25-26		FY 26-27		<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Beginning Fund Balance	-	-	-	-	
<b><u>Revenues:</u></b>					
Intergovernmental-ERAP	22,554,974	21,991,559	-	-	
Intergovernmental-ARPA	74,256,322	73,900,397	-	-	
Intergovernmental-SNAP	298,018	191,505	-	-	
Intergovernmental-State	12,500,000	12,500,000	-	-	
Intergovernmental-City of Winston-Salem	750,000	750,000	-	-	
Interest Earnings	3,425,500	3,753,550	-	-	
<b>Total</b>	<b>113,784,814</b>	<b>113,087,011</b>	-	-	
<b>Total Resources</b>	<b><u>113,784,814</u></b>	<b><u>113,087,011</u></b>	<u>-</u>	<u>-</u>	
<b><u>Expenditures:</u></b>					
ERAP Funds	22,554,974	21,991,976	-	-	
American Rescue Plan Act (ARPA)	41,993,771	41,711,874	-	-	
Food and Nutrition Program (SNAP)	298,018	191,505	-	-	
Capital	6,034,732	6,288,337	-	-	
State Behavioral Health	12,600,000	12,600,000	-	-	
Unallocated	-	-	-	-	
Transfer to General Fund	30,303,319	30,303,319	-	-	
<b>Total</b>	<b>113,784,814</b>	<b>113,087,011</b>	-	-	
<b>Estimated Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

# EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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## MISSION STATEMENT

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

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## BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.55 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 25-26			FY 26-27	
<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 25-26		<u>Request</u>	FY 26-27	<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	
<b>Beginning Fund Balance</b>	<b>1,483,668</b>	<b>1,483,668</b>	<b>828,310</b>	<b>828,310</b>	
<b><u>Revenues:</u></b>					
E911 Surcharge	-	-	-	-	-
Interest Earnings	-	37,458	-	-	-
Fund Balance	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>37,458</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources</b>	<b><u>1,483,668</u></b>	<b><u>1,521,126</u></b>	<b><u>828,310</u></b>	<b><u>828,310</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
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	-	-	-
<b>Total Expenditures</b>	<b>833,000</b>	<b>692,816</b>	<b>152,000</b>	<b>152,000</b>	<b>-</b>
<b>Estimated Fund Balance</b>	<b><u>650,668</u></b>	<b><u>828,310</u></b>	<b><u>676,310</u></b>	<b><u>676,310</u></b>	<b><u>-</u></b>

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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## MISSION STATEMENT

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

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## BUDGET HIGHLIGHTS

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

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

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

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## PROGRAM SUMMARY

FY 25-26			FY 26-27		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>	
227,800	197,060	312,080	312,080		

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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	FY 25-26		<u>Request</u>	FY 26-27	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	932,954	932,954	953,469	953,469	-
<b><u>Revenues:</u></b>					
Intergovernmental	20,000	194,470	35,000	35,000	-
Interest Earnings	2,000	23,105	4,000	4,000	-
Fund Balance	-	-	-	-	-
<b>Total</b>	<b>22,000</b>	<b>217,575</b>	<b>39,000</b>	<b>39,000</b>	-
<b>Total Resources</b>	<b><u>954,954</u></b>	<b><u>1,150,529</u></b>	<b><u>992,469</u></b>	<b><u>992,469</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
Salaries	-	-	-	-	-
Supplies & Small Equipment	-	-	-	-	-
Training	50,000	50,000	100,000	100,000	-
Capital Equipment > \$5,000	60,700	60,700	121,400	121,400	-
Payments to other Agencies	117,000	86,360	90,680	90,680	-
Other Financing Uses	-	-	-	-	-
<b>Total</b>	<b>200,811</b>	<b>197,060</b>	<b>312,080</b>	<b>312,080</b>	-
<b>Estimated Fund Balance</b>	<b><u>727,254</u></b>	<b><u>953,469</u></b>	<b><u>680,389</u></b>	<b><u>680,389</u></b>	<b><u>-</u></b>

# MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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## MISSION STATEMENT

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

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## BUDGET HIGHLIGHTS

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

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## PROGRAM SUMMARY

FY 25-26			FY 26-27	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	6,425	50,000	50,000	-

# MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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	FY 25-26		FY 26-27		<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Opening Balance	304,124	304,124	305,394	305,394	-
<b><u>Revenues:</u></b>					
Interest Earnings	500	7,695	500	500	-
<b>Total</b>	<b>500</b>	<b>7,695</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>Total Resources:</b>	<b><u>304,624</u></b>	<b><u>311,819</u></b>	<b><u>305,894</u></b>	<b><u>305,894</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
Assistance to Elderly	50,000	6,425	50,000	50,000	-
<b>Total</b>	<b>50,000</b>	<b>6,425</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Estimated Fund Balance</b>	<b><u>254,624</u></b>	<b><u>305,394</u></b>	<b><u>255,894</u></b>	<b><u>255,894</u></b>	<b><u>-</u></b>

# NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

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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 \$19,761,328 and these amounts are required to be spent on opioid-related expenditures.

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## BUDGET HIGHLIGHTS

For Fiscal Year 2026-2027, funds within the North Carolina Opioid Settlement Special Revenue Fund are being used for several strategies including Collaborative Strategic Planning, Evidence-based Addiction Treatment, Recovery Support Services, Recovery Housing Support, Naloxone Distribution, a Syringe Service Program, Treatment of Opioid Use Disorder, Preventing Misuse of Opioids, Addiction Treatment for Incarcerated Persons, Reentry Programs, and Prevention of Overdose Deaths and Other Harms.

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## PROGRAM SUMMARY

FY 25-26			FY 26-27	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
4,508,775	3,592,381	4,672,810	4,672,810	

# NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

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	FY 25-26		<u>Request</u>	FY 26-27	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	11,133,356	11,133,356	8,077,848	8,077,848	-
<b>Revenues:</b>					
Intergovernmental	-	339,185	-	-	-
Interest Earnings	-	197,988	-	-	-
<b>Total</b>	-	<b>5,558,532</b>	-	-	-
<b>Total Resources</b>	<b><u>11,133,356</u></b>	<b><u>11,670,229</u></b>	<b><u>8,077,848</u></b>	<b><u>8,077,848</u></b>	<b><u>=</u></b>
<b>Expenditures:</b>					
Collaborative Strategic Planning	185,860	151,485	189,214	189,214	
Evidence-based Addiction Treatment	1,183,542	986,542	939,584	939,584	
Recovery Support Services	808,791	416,495	928,979	928,979	
Recovery Housing Support	424,626	414,500	886,760	886,760	
Naloxone Distribution	410,000	118,332	300,000	300,000	
Syringe Service Program	483,395	483,395	494,905	494,905	
Treat Opioid Use Disorder	361,322	461,322	189,192	189,192	
Prevent Misuse of Opioids	310,000	250,000	45,000	45,000	
Prevent Misuse of Opioids	61,908	61,908	61,908	61,908	
Prevent Misuse of Opioids	137,500	137,500	140,000	140,000	
Prevent Misuse of Opioids	141,831	110,902	257,262	257,262	
Addiction Treatment for Incarcerated Persons	-	-	32,000	32,000	
Reentry Programs	-	-	195,966	195,966	
Prevent Overdose Deaths and Other Harms	-	-	12,040	12,040	
<b>Total</b>	<b>4,508,775</b>	<b>3,592,381</b>	<b>4,672,810</b>	<b>4,672,810</b>	<b>-</b>
<b>Estimated Fund Balance</b>	<b><u>6,624,581</u></b>	<b><u>8,077,848</u></b>	<b><u>3,405,038</u></b>	<b><u>3,405,038</u></b>	<b><u>=</u></b>

# 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.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-26</u>	ACTIVITY <u>2026-27</u>	FUTURE <u>ACTIVITY</u>
<b>Opening Balance</b>	-	-	-	-	
<b>Revenues</b>					
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	-	74,196,187	77,764,476	3,650,000	
County Match (Bond Fd)	-	10,662,299	10,661,097	-	
Interest Earnings	-	162,074	162,074	-	
<b>Total</b>	<b>581,600</b>	<b>125,863,085</b>	<b>126,625,196</b>	<b>3,650,000</b>	
<b>Total Resources</b>	<b>581,600</b>	<b>125,863,085</b>	<b>126,625,196</b>	<b>3,650,000</b>	Estimated future activity depends on availability of funds from the State.
<b>Expenditures</b>					
School Construction Projects	581,600	59,714,442	60,572,651	-	
Debt Service Paid with Lottery Proceeds	-	66,148,643	66,052,545	3,650,000	
<b>Total</b>	<b>581,600</b>	<b>125,863,085</b>	<b>126,625,196</b>	<b>3,650,000</b>	
<b>Estimated Fund Balance</b>	-	-	-	-	

## SPECIAL TAX DISTRICT FUNDS

	<u>FY26</u>	<u>FY26</u>	<u>FY27</u>	<u>FY27</u>	<u>FY27</u>		<u>Fund</u>	<u>Total</u>
	<u>Approp.</u>	<u>Tax</u>	<u>Req.</u>	<u>Recom.</u>	<u>Adopted</u>	<u>Tax Rate</u>	<u>Balance</u>	<u>Approp.</u>
		<u>Rate</u>	<u>Tax</u>	<u>Tax</u>	<u>Tax</u>	<u>Revenue</u>		<u>Approp.</u>
			<u>Rate</u>	<u>Rate</u>	<u>Rate</u>			
Beeson Cross Rds* (F)	420,395	.0650	.0259	.0000		-	19,654	19,654
Beeson Cross Rds SD	42,788	.0650	.0259	.0000		-	1,090	1,090
Belews Creek** (P)	554,851	.0750	.0290	.0000		-	17,394	17,394
City View* (P)	49,717	.0695	.0219	.0000		-	785	785
Clemmons** (F)	2,843,931	.0580	.0176	.0000		-	43,216	43,216
Forest Hill**	12,905	.0775	.0513	.0000		-	-	-
Griffith* (P)	333,872	.0750	.0291	.0000		-	4,159	4,159
Gumtree** (P)	117,265	.0855	.0266	.0000		-	2,990	2,990
Hornetown** (P)	412,102	.1060	.0410	.0000		-	1,760	1,760
King of Forsyth Co.** (F)	688,864	.0795	.0077	.0000		-	45,093	45,093
Lewisville** (F)	2,228,208	.0630	.0187	.0000		-	49,445	49,445
Mineral Springs** (P)	289,583	.0775	.0513	.0000		-	5,910	5,910
Min. Springs SD	13,287	.0775	.0513	.0000		-	743	743
Mt. Tabor** (F)	107,697	.0590	.0161	.0000		-	2,786	2,786
Old Richmond** (P)	697,151	.0810	.0307	.0000		-	16,743	16,743
Piney Grove* (F)	1,117,108	.0956	.0254	.0000		-	20,803	20,803
Rural Hall** (F)	609,647	.0735	.0169	.0000		-	16,365	16,365
Salem Chapel** (P)	165,954	.0960	.0555	.0000		-	7,901	7,901
South Fork* (F)	7,104	.0580	.0176	.0000		-	962	962
Talley's Crossing** (P)	260,753	.0695	.0219	.0000		-	4,216	4,216
Triangle*	152,571	.0630	.0263	.0000		-	4,342	4,342
Union Cross** (P)	494,393	.0995	.0347	.0000		-	10,631	10,631
Vienna* (F)	922,051	.0590	.0161	.0000		-	25,273	25,273
Walkertown** (P)	513,536	.0695	.0219	.0000		-	14,326	14,326
West Bend*	72,161	.0630	.0187	.0000		-	1,676	1,676
County Overlay	3,439,376	.0179	.0883	.0951		18,729,753	193,576	18,923,329
*Fire Protection District		(P) Part-Time Employees					(F) 24 Hour Employees	
**Fire/Rescue Districts		SD = Service District						

# Community and Economic Development Grants Projects Ordinance (GPO)

In previous years, Forsyth County accounted for Housing and Community and Economic Development projects in a Grants Projects Ordinance (GPO) created and named for each year of the revenue source funding the project. In FY 2026, there were 7 active Housing GPOs. In August 2025, Forsyth County created a Community Development Grant Projects Ordinance that will allow all housing GPOs to be consolidated into one moving forward.

## Community and Economic Development Grant Project Ordinance - Project List

GPO	Project		Budget	Actuals	Committed	Available
	Numbe	Project Name				
2019 Housing GPO	721047	2018 WSFC HOME 19 GPO	5,236	-	-	5,236
	726007	CDBG NSP Program Income 19 GPO	30,899	-	-	30,899
	727012	NCHFA URP	9,213	-	-	9,213
	728008	HOME Program Income 2019 GPO	213,016	49	-	212,967
<b>2019 Housing GPO Total</b>			<b>258,364</b>	<b>49</b>	<b>-</b>	<b>258,315</b>
2020 Housing GPO	721049	2019 WSFC HOME 20 GPO	19,618	10,006	-	9,612
<b>2020 Housing GPO Total</b>			<b>19,618</b>	<b>10,006</b>	<b>-</b>	<b>9,612</b>
2021 Housing GPO	721052	2020 WSFC HOME 21 GPO	63,513	63,513	-	-
	722012	Forsyth County IDA 21 GPO	15,182	14,500	-	682
	726008	CDBG NSP Program Income 21 GPO	150,000	-	-	150,000
<b>2021 Housing GPO Total</b>			<b>228,695</b>	<b>78,013</b>	<b>-</b>	<b>150,682</b>
2022 Housing GPO	721055	2021 WSFC HOME 2022 GPO	272,046	207,403	40,578	24,065
	721058	2021 Urgent Repair Program 2022 GPO	102,500	86,737	-	15,763
<b>2022 Housing GPO Total</b>			<b>374,546</b>	<b>294,140</b>	<b>40,578</b>	<b>39,828</b>
2023 Housing GPO	236602	CDBG NSP Program Income 23 GPO	200,000	-	-	200,000
	236603	Home Program Income 23 GPO	800,000	425,656	201,750	172,594
	662301	2022 WSFC Home Program 23 GPO	359,103	37,182	100	321,821
	662302	2022 Essential Single Family Rehabilitation Program	270,000	190,352	-	79,648
	662303	2022 Forsyth Local Match - Not grant related	25,303	25,303	-	-
<b>2023 Housing GPO Total</b>			<b>1,654,405</b>	<b>678,492</b>	<b>201,850</b>	<b>774,063</b>
2024 Housing GPO	246601	NCHFA Urgent Repair Program - URP 23	132,000	129,927	-	2,073
	246602	Winston-Salem Interlocal Housing Projects	1,500,000	1,055,986	262,082	181,932
	246603	2023 WSFC Home Program 24 GPO	326,853	11,696	-	315,157
	246604	2023 Forsyth Local Match - Not Grant Related	33,052	32,855	197	(0)
<b>2024 Housing GPO Total</b>			<b>1,991,905</b>	<b>1,230,464</b>	<b>262,279</b>	<b>499,162</b>
2025 Housing GPO	256603	2024 WSFC Home Program 2025 GPO	217,000	4,505	-	212,495
	256604	2024 WSFC HOME LM 2025 GPO	19,413	-	-	19,413
	256605	2024 Forsyth County Local Match 2025 GPO	29,413	23,763	2,000	3,650
	256606	NCHFA Urgent Repair Program URP24	132,000	109,430	-	22,570
<b>2025 Housing GPO Total</b>			<b>397,825</b>	<b>137,698</b>	<b>2,000</b>	<b>258,127</b>
Community Development Grant Project Ordinance	266601	2025 WSFC HOME Program 2026 GPO	221,000	-	-	221,000
	266603	2025 WSFC HOME Local Match	19,863	-	-	19,863
	266604	2026 NCHFA Urgent Repair	165,000	-	-	165,000
	266605	2027 NCHFA Essential Single-Family Rehabilitation	182,000	-	-	182,000
<b>Community Development Grant Project Ordinance Total</b>			<b>587,863</b>	<b>-</b>	<b>-</b>	<b>587,863</b>
<b>Grand Total</b>			<b>5,513,220</b>	<b>2,428,861</b>	<b>506,707</b>	<b>2,577,653</b>

# Capital Projects Ordinances

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 and active projects. The proposed Capital Improvement Program is in the next section.

In previous years, Forsyth County accounted for capital projects in a Capital Projects Ordinance (CPO) created and named for a particular project or for the revenue source funding the project. In FY 2026, there were 18 active CPOs. In May 2025, Forsyth County consolidated all county capital CPOs into one and all education CPOs into another.

Each CPO is adopted and amended at the Element level. The CPO gives management the authority to move budget within the element, but County Commissioner approval is required to move budget between elements.

## County Capital Project Ordinance - Elements

Element	Budget	Actuals	Committed	Available
Airport Projects	101,745,449	44,158,967	11,945,413	45,641,069
Community and Economic Development	27,499,357	1,089,239	20,225,321	6,184,796
County Buildings	80,684,728	62,875,492	1,121,081	16,688,155
Emergency Services	426,000	349,160	20,056	56,784
Library Projects	2,549,500	83,986	413,107	2,052,407
Parks Projects	55,969,551	45,256,607	2,142,876	8,570,068
Sheriff	4,838,356	218,356	-	4,620,000
Sustainability	598,252	389,222	199,723	9,307
Technology	21,674,391	17,594,750	2,454,456	1,625,185
Capital Reserve	146,599	42,141	-	104,458
<b>Grand Total</b>	<b>296,132,183</b>	<b>172,057,920</b>	<b>38,522,033</b>	<b>85,552,229</b>

## Education Capital Project Ordinance - Elements

Element	Budget	Actuals	Committed	Available
Forsyth Technical Community College	74,466,853	56,853,054	-	17,613,798
Winston-Salem/Forsyth County Schools	464,707,106	386,766,611	-	77,940,495
Reserve	312,227	312,227	-	-
<b>Grand Total</b>	<b>539,486,186</b>	<b>443,931,892</b>	<b>-</b>	<b>95,554,294</b>

# County Capital Projects Ordinance

The County Capital Projects Ordinance is Fund 301.

## County Capital Project Ordinance - Project List

Element	Project Number	Project Name	Budget	Actuals	Committed	Available
<b>Airport Projects</b>	236501	Brushy Fork Creek Restoration	680,000	106,183	161,320	412,497
	236502	Smith Reynolds Car Wash	1,509,294	1,451,884	57,410	-
	236503	Smith Reynolds Airport - 3820 N Liberty Improvements	800,000	181,681	102,668	515,651
	236504	Smith Reynolds Airport-4400 Lansing Drive Improvements	2,000,000	156,338	1,271,949	571,714
	236506	Smith Reynolds Airport - South Ramp Demolition	200,000	-	-	200,000
	236507	Smith Reynolds Airport- Liberty St Land Aquisition	-	-	-	-
	236508	Airfield Lighting Rehabilitation Project	6,571,365	2,513,847	4,022,680	34,838
	246501	Lower Terminal Parking Lot	985,000	110,855	8,409	865,736
	256501	Terminal Fencing	135,926	98,251	3,500	34,175
	256502	Control Tower Rehabilitation	1,786,300	349,315	1,413,430	23,555
	266501	New ARFF Vehicle	1,053,776	-	1,053,776	-
	266502	Airport Master Plan	566,127	174,869	391,250	8
	993239	Runway 15-33 Improvements	2,212,024	-	49,176	2,162,848
	993241	Taxiway Lima and Ramp	14,258,134	112,768	284,540	13,860,826
	993243	Terminal Area Improvements	24,550,001	23,361,395	61,349	1,127,257
	993244	4001 N. Liberty St. Improvements	6,478,144	5,155,998	1,322,146	(0)
	993252	15-33 Rehabilitation (Design)	1,793,892	956,626	379,646	457,620
	993253	Airfield Drainage Improvements Phase II	401,491	7,650	1,400	392,441
	993280	Taxiway Alpha	14,179,756	8,245,451	558,069	5,376,236
	993282	Capital Repair and Maintenance	2,084,216	1,017,930	701,697	364,589
	993289	2018 Airport CPO-MRO Hangar Development	18,300,001	-	62,750	18,237,251
	993290	Security Upgrades	700,001	68,732	3,679	627,591
	993291	S Ramp and Q Ramp - Study and Design	500,001	89,197	34,569	376,235
<b>Airport Projects Total</b>			<b>101,745,449</b>	<b>44,158,967</b>	<b>11,945,413</b>	<b>45,641,069</b>
<b>Community and Economic Development</b>	236601	FTCC Learn and Earn Apprenticeship	470,000	163,259	306,741	(0)
	236604	2022 Pay-Go Economic Development Projects	2,736,300	-	-	2,736,300
	236605	Urgent Repair Program Funding	190,000	119,830	30,580	39,590
	236606	Future Employment Center Identification Strategy	250,000	147,125	32,000	70,875
	266602	Forsyth County Sewer Installation	19,700,000	-	19,700,000	-
	993216	Idols Road Business Park - Development	4,153,057	659,025	156,000	3,338,031
<b>Community and Economic Development Total</b>			<b>27,499,357</b>	<b>1,089,239</b>	<b>20,225,321</b>	<b>6,184,796</b>
<b>County Buildings</b>	237303	2022 2/3rds Bonds County Facilities Maintenance	2,000,000	1,637,326	349,248	13,426
	239901	Behavioral Health/Emergency Services/Highland Avenue	2,500,000	14,640	33,360	2,452,000
	239902	Cost of Issuance - 2022 2/3rds County	47,493	44,995	-	2,498
	241001	Animal Shelter Improvements	100,000	32,046	7,838	60,116
	249901	Monarch Building Improvements	3,800,000	-	-	3,800,000
	249902	Government Center Security Upgrades	150,000	116,019	4,616	29,365
	267301	County Facilities Maintenance & Repair	2,000,000	19,490	-	1,980,510
	267302	Animal Shelter HVAC	425,000	-	-	425,000
	267303	DSS/PH HVAC Pump/Chiller	700,000	-	-	700,000
	993193	2016 New Family Museum Design/Construction	20,237,400	20,094,621	29,396	113,383
	993217	175 N Chestnut Street	38,246,040	35,918,834	11,890	2,315,316
	993265	2020 Capital Repair/Mtce	1,693,708	1,625,938	87,421	(19,651)
	993276	2020 Pay-Go Merged/Co-located Operations (WSFCS)	3,185,088	3,097,088	55,350	32,650
	993278	2020 Public Hlth Facility Renov	5,600,000	274,496	541,962	4,783,542
	993286	2021 Pay-Go NC Coop Extension Relocation	-	-	-	-
	993293	2021 Pay-Go Human Services	-	-	-	-
<b>County Buildings Total</b>			<b>80,684,728</b>	<b>62,875,492</b>	<b>1,121,081</b>	<b>16,688,155</b>
<b>Emergency Services</b>	261201	EMS Staff Turnout Gear	426,000	349,160	20,056	56,784
<b>Emergency Services Total</b>			<b>426,000</b>	<b>349,160</b>	<b>20,056</b>	<b>56,784</b>
<b>Library Projects</b>	245601	Library Branch Upfits to Address Disparities	2,500,000	63,961	383,632	2,052,407
	993119	Central Library	-	-	-	-
	993131	Other Branch Projects	49,500	20,025	29,475	-
<b>Library Projects Total</b>			<b>2,549,500</b>	<b>83,986</b>	<b>413,107</b>	<b>2,052,407</b>
<b>Parks Projects</b>	235705	2022 2/3rds Bonds Park Maintenance	2,000,000	565,595	275,261	1,159,144
	245701	Tanglewood Campground Expansion	750,000	49,420	-	700,580
	245702	Festival of Lights Display Enhancements	250,000	-	-	250,000
	245703	TWP Yadkin River Overlook	175,000	-	-	175,000
	265701	Parks Facilities Maintenance & Repair	2,000,000	-	13,950	1,986,050
	265702	Sciworks LWCF Conversion Work	50,000	-	-	50,000
	572301	Agricultural Park Complex	20,000,000	19,051,587	778,504	169,909

# County Capital Projects Ordinance

## County Capital Project Ordinance - Project List cont'd

Element	Project Number	Project Name	Budget	Actuals	Committed	Available
	572302	Horizon's Park - Master Planning Phase 1	2,500,000	1,777,997	599,059	122,945
	993212	2016 Tanglewood	133,202	96,124	32,077	5,000
	993213	2016 Community Parks	18,712	-	-	18,712
	993256	2019 TWP Clubhouse	15,973,018	15,471,775	156,549	344,694
	993266	2020 Park Capital Projects	1,077,635	926,094	975	150,567
	993288	2022 Belews Lake Park	10,491,984	7,318,016	156,502	3,017,466
	993292	21 Pay-Go Parks & Rec - Piedmont Greenway	550,000	-	130,000	420,000
<b>Parks Projects Total</b>			<b>55,969,551</b>	<b>45,256,607</b>	<b>2,142,876</b>	<b>8,570,068</b>
<b>Sheriff</b>	231501	Law Enforcement Detention Center Capital Maintenance	2,500,000	-	-	2,500,000
	241505	Radio Consoles for Sheriff's Office Dispatch	218,356	218,356	-	-
	241506	LEDC Security	1,070,000	-	-	1,070,000
	261501	LEDC HVAC Pump	200,000	-	-	200,000
	261502	LEDC Life Safety Systems Update	600,000	-	-	600,000
	261503	LEDC Switchgear	250,000	-	-	250,000
<b>Sheriff Total</b>			<b>4,838,356</b>	<b>218,356</b>	<b>-</b>	<b>4,620,000</b>
<b>Sustainability</b>	237301	Electrification of Fleet	598,252	389,222	199,723	9,307
<b>Sustainability Total</b>			<b>598,252</b>	<b>389,222</b>	<b>199,723</b>	<b>9,307</b>
<b>Technology</b>	237501	Access Switch Replacement	1,900,000	210,796	961,496	727,708
	243101	FOCUS Replacement - DSS	540,000	-	-	540,000
	249903	Parking Deck Cameras	120,000	117,232	-	2,768
	993272	2020 Radio System Upgrade CPO	18,901,091	17,091,518	1,492,960	316,613
	993285	2021 Pay-Go Master Address Repository	213,300	175,204	-	38,096
<b>Technology Total</b>			<b>21,674,391</b>	<b>17,594,750</b>	<b>2,454,456</b>	<b>1,625,185</b>
<b>Capital Reserve</b>	259903	2025 GO 2/3rds Bonds Costs of Issuance - County	42,141	42,141	-	-
	269902	County Capital Reserve	104,458	-	-	104,458
<b>Capital Reserve Total</b>			<b>146,599</b>	<b>42,141</b>	<b>-</b>	<b>104,458</b>
<b>Grand Total</b>			<b>296,132,183</b>	<b>172,057,920</b>	<b>38,522,033</b>	<b>85,552,229</b>

# County Capital Projects Ordinance

## County Capital Project Ordinance - Revenue Sources

Element	Award Number	Award Name	Budget	Actuals	Committed	Available	
Airport Projects	105-FY19-R	FY19 Airport General Fund Transfer	50,000	-	-	50,000	
	105-FY26-R	FY26 Airport General Fund Transfer	34,919	-	34,911	8	
	2022-0447	<b>State Capital and Infrastructure Fund (SCIF)</b>	<b>11,500,000</b>	<b>7,541,480</b>	-	<b>3,958,520</b>	
	2022-0447-00	State Capital and Infrastructure Fund (SCIF)	4	-	-	4	
			NC Department of Transportation Grant - Airfield Lighting				
	2023-1272	Rehabilitation Project	229,787	229,786	-	1	
			NC Department of Transportation Grant No. 2 - Airfield Lighting				
	2023-1278	Rehabilitation Project	10,181	-	-	10,181	
	2023-847	Airport Carwash Design - Internal Funding	1,509,294	1,451,884	57,410	-	
			City of Winston-Salem Interlocal Agreement for the Brushy Fork				
	2024-0474-00	Creek Remediation Project	-	-	-	-	
			(FAA Discretionary Funds) Runway 15-33 Lighting & Signage				
	2025-1629	Replacement and Associated Taxiways	-	-	-	-	
			FAA Discretionary Funds Runway 15-33 Lighting and Signage				
	2025-1629-00	Replacement and Associated Taxiways	4,492,223	1,589,439	2,902,784	-	
			NCDOT Division of Aviation Grant - Reconstruct Airfield Lighting & Guidance Signs (CON/CA/RPR)				
	2025-1630	NCDOT Division of Aviation Grant - Perimeter Fence Replacement	1,553,346	694,622	858,724	-	
			Part 1				
	2026-1146	NCDOT Division of Aviation Grant - Perimeter Fence Replacement	83,413	70,000	3,500	9,913	
			Part 2				
	2026-1147	NCDOT Division of Aviation Grant - New ARFF Vehicle	5,013	-	-	5,013	
	2026-1442	NCDOT Division of Aviation Grant - FAA Contract Tower	881,000	-	881,000	-	
			Rehabilitation				
	2026-1444	NCDOT Division of Aviation Grant - Master Plan Update Grant #1	1,500,855	349,315	1,127,985	23,555	
	2026-1606	NCDOT Division of Aviation Grant - Master Plan Update Grant #2	103,995	-	103,995	-	
	2026-1607	NCDOT Division of Aviation Grant - Master Plan Update Grant #2	212,615	-	212,615	-	
	2026-1608	NCDOT Division of Aviation Grant - Master Plan Update Grant #3	214,598	174,869	39,729	(0)	
	246501	Brushy Creek Internal Award	-	-	-	-	
	249901	2023 Pay Go	1,285,000	110,855	8,409	1,165,736	
	266502	Internal County - New ARFF Vehicle	172,776	-	172,776	-	
	266503	Control Tower Internal Award	119,745	-	119,745	-	
	650001	Runway 15-33 Improvements	2,212,024	-	49,176	2,162,848	
	650002	Taxiway Lima and Ramp	14,258,134	112,768	284,540	13,860,826	
	650004	Terminal Area Improvements	-	-	-	-	
	650005	4001 N. Liberty St. Improvements	6,478,144	5,155,998	1,322,146	(0)	
650006	15-33 Rehabilitation (Design)	1,793,892	956,626	379,646	457,620		
650007	Airfield Drainage Improvements Phase II	401,491	7,650	1,400	392,441		
650008	Taxiway Alpha	14,179,756	8,245,451	558,069	5,376,236		
650009	Capital Repair and Maintenance	2,084,216	1,017,930	701,697	364,589		
650010	2018 Airport CPO-MRO Hangar Development	14,900,000	-	62,750	14,837,250		
650011	Security Upgrades	350,000	27,251	3,679	319,070		
650012	S Ramp and Q Ramp - Study and Design	250,000	89,197	34,569	126,234		
700016	2022 Pay Go	3,165,700	338,018	1,540,317	1,287,365		
700022	NCLWF Grant - Brush Fork Creek	380,000	106,183	161,320	112,497		
CF25-256501	Internal Funding - Terminal Fencing	47,500	28,251	-	19,249		
CF25-256502	Airfield Lighting Internal Funding	285,828	-	261,172	24,656		
DF219901	2021B LOBs Taxable	17,000,000	15,861,395	61,349	1,077,256		
<b>Airport Projects Total</b>			<b>101,745,449</b>	<b>44,158,967</b>	<b>11,945,413</b>	<b>45,641,069</b>	
Community and Economic Development	100012	2017 Idols Rd Business Park Internal Award	1,753,057	659,025	156,000	938,031	
		NC Dept of Commerce MOU - Tanglewood Business Park Water and					
	2023-1204	Sewer Infrastructure	2,400,000	-	-	2,400,000	
	2026-1511	Sewer Installation Grant	19,700,000	-	19,700,000	-	
700016	2022 Pay Go	3,646,300	430,214	369,321	2,846,765		
<b>Community and Economic Development Total</b>			<b>27,499,357</b>	<b>1,089,239</b>	<b>20,225,321</b>	<b>6,184,796</b>	
County Buildings	100004	2020 2/3rds Bonds	1,693,708	1,625,938	87,421	(19,651)	
	100006	2020 Pay-Go	8,697,088	3,371,584	541,962	4,783,542	
	100007	2021 Pay Go	-	-	-	-	
	100008	2016 New Family Museum Debt	1,744,367	1,744,367	-	-	
	100009	2016 New Family Museum Internal	18,493,033	18,350,255	29,396	113,383	
	100011	2017 Court Facilities Debt	38,246,040	35,918,834	11,890	2,315,316	
	249901	2023 Pay Go	4,050,000	148,065	12,454	3,889,481	
	700016	2022 Pay Go	2,588,000	14,640	88,710	2,484,650	
	700018	2022 County Facilities 2/3 Bonds Proceeds	2,047,493	1,682,321	349,248	15,924	
	CF259901	CPO Consolidation Internal Award	1,125,000	-	-	1,125,000	
	DF259901	2025 GO 2/3rds Bonds	2,000,000	19,490	-	1,980,510	
<b>County Buildings Total</b>			<b>80,684,728</b>	<b>62,875,492</b>	<b>1,121,081</b>	<b>16,688,155</b>	
Emergency Services	CF259901	CPO Consolidation Internal Award	426,000	349,160	20,056	56,784	
<b>Emergency Services Total</b>			<b>426,000</b>	<b>349,160</b>	<b>20,056</b>	<b>56,784</b>	
Library Projects	249901	2023 Pay Go	2,500,000	63,961	383,632	2,052,407	
	560001	2011 Library Bonds	49,500	20,025	29,475	-	
<b>Library Projects Total</b>			<b>2,549,500</b>	<b>83,986</b>	<b>413,107</b>	<b>2,052,407</b>	

# County Capital Projects Ordinance

## County Capital Project Ordinance - Revenue Sources cont'd

Element	Award Number	Award Name	Budget	Actuals	Committed	Available
Parks Projects	100003	2019 Pay Go	11,973,018	11,471,775	156,549	344,694
	100004	2020 2/3rds Bonds	1,077,635	926,094	975	150,567
	100007	2021 Pay Go	550,000	-	130,000	420,000
	100010	2016 Parks & Rec Bonds	12,651,914	11,828,674	676,583	146,657
	100114	PARTF Development Grant	211,480	144,178	-	67,302
	100115	State Capital Infratructure Fund	3,137,754	3,000,000	-	137,754
	100116	Belews Lake Internal Award	6,617,750	4,004,098	52,242	2,561,410
	20234	NC Directed Grant - Regional Economic Development Reserve	4,000,000	4,000,000	-	-
	2024-1404	Duke Energy Foundation Grant # 4278	25,000	-	3,000	22,000
	2024-1405	Directed Grant - Agricultural Park Complex	5,000,000	4,954,553	45,447	0
	2025-1443	PARTF Grant - Phase II Development of Belews Lake Park	500,000	169,740	101,260	229,000
	249901	2023 Pay Go	1,175,000	49,420	-	1,125,580
	700016	2022 Pay Go	5,000,000	4,142,480	687,611	169,909
	700018	2022 County Facilities 2/3 Bonds Proceeds	2,000,000	565,595	275,261	1,159,144
	CF259901	CPO Consolidation Internal Award	50,000	-	-	50,000
	DF259901	2025 GO 2/3rds Bonds	2,000,000	-	13,950	1,986,050
	<b>Parks Projects Total</b>			<b>55,969,551</b>	<b>45,256,607</b>	<b>2,142,876</b>
Sheriff	249901	2023 Pay Go	1,288,356	218,356	-	1,070,000
	700016	2022 Pay Go	2,500,000	-	-	2,500,000
	DF259901	2025 GO 2/3rds Bonds	1,050,000	-	-	1,050,000
<b>Sheriff Total</b>		<b>4,838,356</b>	<b>218,356</b>	<b>-</b>	<b>4,620,000</b>	
Sustainability	700016	2022 Pay Go	598,252	389,222	199,723	9,307
<b>Sustainability Total</b>			<b>598,252</b>	<b>389,222</b>	<b>199,723</b>	<b>9,307</b>
Technology	100005	2020 Radio System Upgrade CPO	18,901,091	17,091,518	1,492,960	316,613
	100007	2021 Pay Go	213,300	175,204	-	38,096
	249901	2023 Pay Go	660,000	117,232	-	542,768
	700016	2022 Pay Go	1,900,000	210,796	961,496	727,708
<b>Technology Total</b>			<b>21,674,391</b>	<b>17,594,750</b>	<b>2,454,456</b>	<b>1,625,185</b>
Capital Reserve	CF259901	CPO Consolidation Internal Award	5,502	-	-	5,502
	DF259901	2025 GO 2/3rds Bonds	141,097	42,141	-	98,956
<b>Capital Reserve Total</b>			<b>146,599</b>	<b>42,141</b>	<b>-</b>	<b>104,458</b>
<b>Grand Total</b>			<b>296,132,183</b>	<b>172,057,920</b>	<b>38,522,033</b>	<b>85,552,229</b>

# Education Capital Projects Ordinance

The Education Capital Projects Ordinance is Fund 330.

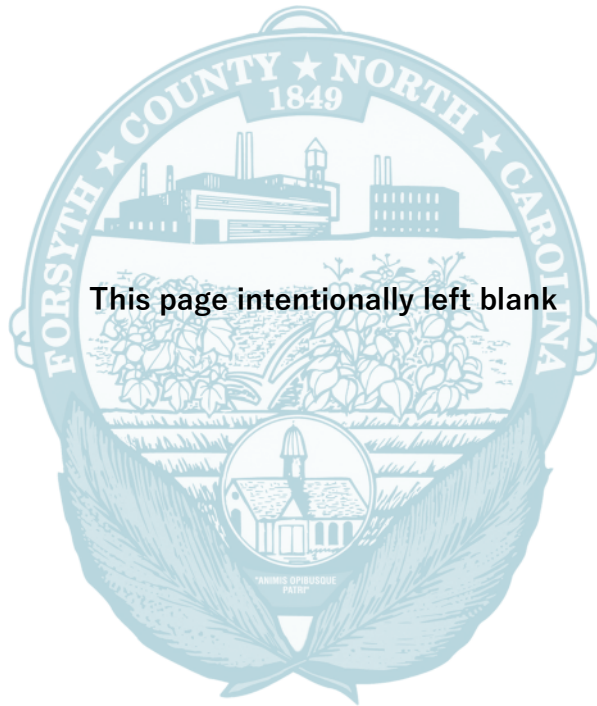
## Education Capital Project Ordinance - Project List

Element	Project Number	Project Name	Budget	Actuals	Committed	Available
FTCC	234501	Cost of Issuance - 2016 FTCC	151,163	135,105	-	16,058
	234502	2022 FTCC Capital Maintenance	2,300,000	1,800,000	-	500,000
	234503	Cost of Issuance - 2022 2/3rds FTCC	27,308	25,872	-	1,436
	264501	FTCC Facilities Maintenance & Repair	2,388,381	866,844	-	1,521,537
	4523001	Learnings Commons	17,191,569	6,945,132	-	10,246,437
	993223	Aviation Center	15,107,270	15,107,270	-	-
	993224	Oak Grove Ctr/Main Campus Renovations	23,500,000	19,235,086	-	4,264,914
	993237	2018 FTCC Capital Maintenance	2,300,000	2,300,000	-	-
	993257	Transportation Technology Center	9,201,161	8,137,745	-	1,063,416
	993270	2020 FTCC Capital Maintenance	2,300,000	2,300,000	-	-
<b>FTCC Total</b>			<b>74,466,853</b>	<b>56,853,054</b>	-	<b>17,613,798</b>
WSTCF	234601	Cost of Issuance	964,793	964,793	-	-
	234602	2022 2/3rds Bonds WSFCS Capital Maintenance	9,894,346	8,674,889	-	1,219,457
	234603	Cost of Issuance - 2022 2/3rds WSFCS	272,138	257,823	-	14,314
	234699	Budget Reserve - Schools (2023 GO 2/3rds Bonds)	16,501,647	-	-	16,501,647
	244601	IRS Arbitrage	174,408	174,408	-	-
	254601	RJ Reynolds/Wiley Field	225,000	222,062	-	2,938
	254699	Budget Reserve - Schools (2025 GO 2/3rds Bonds)	19,365,287	-	-	19,365,287
	264601	WS/FCS Facilities Maintenance & Repair	8,500,000	347,199	-	8,152,801
	264699	Budget Reserve - Schools (2016 Referendum)	3,197,424	-	-	3,197,424
	991541	Maintenance and Capital Projects	29,400,000	27,761,657	-	1,638,343
	991542	Technology Upgrades	25,020,000	24,294,760	-	725,240
	991543	New Robinhood Road Middle	35,503,467	35,503,467	-	-
	991544	Konnoak Elementary	20,861,840	20,861,840	-	-
	991545	Lowrance-Paisley Replacement	46,253,214	46,253,214	-	-
	991546	Pre K Additions	2,659,906	2,659,906	-	-
	991547	Mt Tabor High Stadium Replacement	3,675,144	3,675,144	-	-
	991548	Glenn High Stadium Replacement	3,247,482	3,247,482	-	-
	991549	Philo-Hill Middle Renovation Addition	45,290,687	43,309,433	-	1,981,254
	991550	Easton Elementary Addition & Partial Ren	11,641,952	11,641,952	-	-
	991551	Brunson Elementary Replacement	46,480,380	33,309,106	-	13,171,274
	991552	Wiley Middle Addition & Gym Replacement	10,272,963	10,230,929	-	42,034
	991553	Meadowlark Elementary & Middle Safety &	1,134,966	1,134,966	-	-
	991554	Wiley Middle & RJR High Safety & Traffic	1,504,561	1,504,561	-	-
	991555	Parkland High School Safety & Traffic	965,133	965,133	-	-
	991556	Southeast Middle Safety & Traffic	123,803	123,803	-	-
	991557	Safety and Camera Updates Project	3,500,000	3,458,098	-	41,902
	991558	North Forsyth HS Renovation	21,581,238	21,579,831	-	1,406
	991559	Griffith ES Addition	237,786	237,786	-	-
	991560	New Ashley Elementary School	3,005,552	2,658,781	-	346,771
	991561	Smith Farm Elementary School	-	-	-	-
	991562	East Forsyth HS	34,660,405	23,268,670	-	11,391,735
	991563	JFK Renovations	22,054,971	22,054,971	-	-
991564	Ward Elementary Addition	184,770	184,770	-	-	
993199	2016 WSFCS Cap Mtce 2/3rds Bonds	11,970,000	11,967,251	-	2,749	
993235	2018 WSFCS Capital Maintenance	11,969,829	11,969,829	-	-	
993268	2020 WSFCS Capital Maintenance	12,412,014	12,268,097	-	143,917	
<b>WSFCS Total</b>			<b>464,707,106</b>	<b>386,766,611</b>	-	<b>77,940,495</b>
Reserve	259904	2025 GO 2/3rds Bonds Costs of Issuance - Educatio	312,227	312,227	-	-
<b>Reserve Total</b>			<b>312,227</b>	<b>312,227</b>	-	-
<b>Grand Total</b>			<b>539,486,186</b>	<b>443,931,892</b>	-	<b>95,554,294</b>

# Education Capital Projects Ordinance

## Education Capital Project Ordinance - Revenue Sources

Element	Award Name	Award Number	Budget	Actuals	Committed	Available
FTCC	100016	2016 FTCC Debt	65,151,163	49,560,338	-	15,590,825
	100015	2018 FTCC Cap Mtce 2/3rd Bonds	2,300,000	2,300,000	-	-
	100019	2020 FTCC Cap Mtce 2/3rds Bonds	2,300,000	2,300,000	-	-
	700019	2022 2/3 Bonds FTCC Capital Maintenance	2,327,308	1,825,872	-	501,436
	DF259901	2025 GO 2/3rds Bonds	2,388,381	866,844	-	1,521,537
<b>FTCC Total</b>			<b>74,466,853</b>	<b>56,853,054</b>	<b>-</b>	<b>17,613,798</b>
WSFCS	100014	2016 Schools Debt	373,321,845	340,966,679	-	32,355,165
	700002	2016 WSFCS Cap Mtce 2/3rds Bonds	11,970,000	11,967,251	-	2,749
	100013	2018 WSFCS Capital Mtce 2/3rds Bonds	11,969,829	11,969,829	-	-
	100017	2020 WSFCS Cap Mtce 2/3rds Bonds	8,500,000	8,500,000	-	-
	100018	2020 WSFCS Cap Mtce Internal Award	3,912,014	3,768,097	-	143,917
	700020	2022 2/3rds Bonds WSFCS Capital Maintenance	8,772,138	8,267,884	-	504,254
	700021	2022 Internal WSFCS Capital Maintenance Award	1,394,346	664,829	-	729,517
	DF239901	2023 GO 2/3rds Bonds	17,001,647	314,843	-	16,686,804
	DF259901	2025 GO 2/3rds Bonds	27,865,287	347,199	-	27,518,088
<b>WSFCS Total</b>			<b>464,707,106</b>	<b>386,766,611</b>	<b>-</b>	<b>77,940,495</b>
Reserve	DF259901	2025 GO 2/3rds Bonds	312,227	312,227	-	-
<b>Reserve Total</b>			<b>312,227</b>	<b>312,227</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>			<b>539,486,186</b>	<b>443,931,892</b>	<b>-</b>	<b>95,554,294</b>



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# 2027-2032 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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### Introduction

The Forsyth County Major Capital Improvements Program (CIP) represents a multiyear forecast of the County's capital needs. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the operating budget. The County prepares a 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 (FY2026-2027) 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 combined 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 cash 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.

## 2027–2032 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

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- This type of financing is generally used to fund projects for the public school system or community college;
- G.O. bonds require voter approval because the debt is secured by the taxing power of the County; and
- Typically have the lowest interest rates and twenty-year terms.
- *2/3rds Bonds* - a type of general obligation bond
  - Does not require voter approval; but
  - Can only be used when debt is reduced (principal only) from one year to the next.
- *Limited Obligation Bonds (LOBS)* - used for essential projects where the project itself secures the financing.
  - A type of Installment Purchase Agreement;
  - Can either be short-term or long-term; and
  - Presents the best option for most of the County's current capital needs.
- **Short-term Financing** - includes Lease Purchase or Short-term direct borrowing. Forsyth County has traditionally limited total short-term financing in a given year to less than \$1.5 million. Typically this type of financing is:
  - For terms of five (5) years or less; and
  - Used for capital items which typically exceed \$100,000 and have a relatively short useful life.
- **Cash or Pay-as-you-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 FY26 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.

### The Proposed Plan

The Capital Improvement Program contained herein is not an approved Plan. Final approval of projects after the first year of the plan requires 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.

# 2027-2032 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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 FY27 – FY32, 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 and Forsyth Tech Community College, but the total amount that would be requested is still under discussion.

### Operating Budget Impact

When developing the six-year Capital Improvement Program, the County must carefully evaluate the financial impacts of each project. This includes the initial capital cost and the long-term impact on the County’s General Fund operating budget. For example, a new Park location will require General Fund operating budget support as long as it is operated.

County Capital	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
Elections Mail Processing System	-	-	35,107	-	-	-	35,107
Forsyth Ag Park Trails	-	-	-	-	-	60,000	60,000
Sciworks LWCF Conversion Work	-	-	120,000	2,400	2,400	2,400	127,200
UPS Replacement for 911 Center	25,000	-	-	-	-	-	25,000
<b>County Capital Total</b>	<b>25,000</b>	<b>-</b>	<b>155,107</b>	<b>2,400</b>	<b>2,400</b>	<b>62,400</b>	<b>247,307</b>

The table above depicts both ongoing and one-time operating impacts on the General Fund because of new projects in the FY 2027 - 2032 Capital Improvement Program. Operating impacts are provided and evaluated alongside the Capital Improvement Program project request.

New ongoing operating impacts that are a result of a capital project, like personnel and supply costs, are displayed with the full amounts shown in the first fiscal year they are anticipated to impact the operating budget. In subsequent fiscal years, only the changes in ongoing operating impacts above or below the first fiscal year’s amount are shown (ex. fiscal year one will show ongoing appropriations for 2 PT employees with a cost of \$80,000; however fiscal year two would only show the increase in cost over fiscal year one - \$2,400 for increases in merit).

Some capital projects have minimal budget impact and can be absorbed within current operating dollars. For example, a County Building Improvement project to renovate a warehouse or replace a roof will have minimal impact on the cost to maintain the space and will not require any new, additional County staff. However, the construction of new EMS stations requires new operating budget dollars for both staff and facility maintenance. The FY 2027-2032 CIP includes many deferred maintenance and repair projects, so total operational impacts are low.

# 2027-2032 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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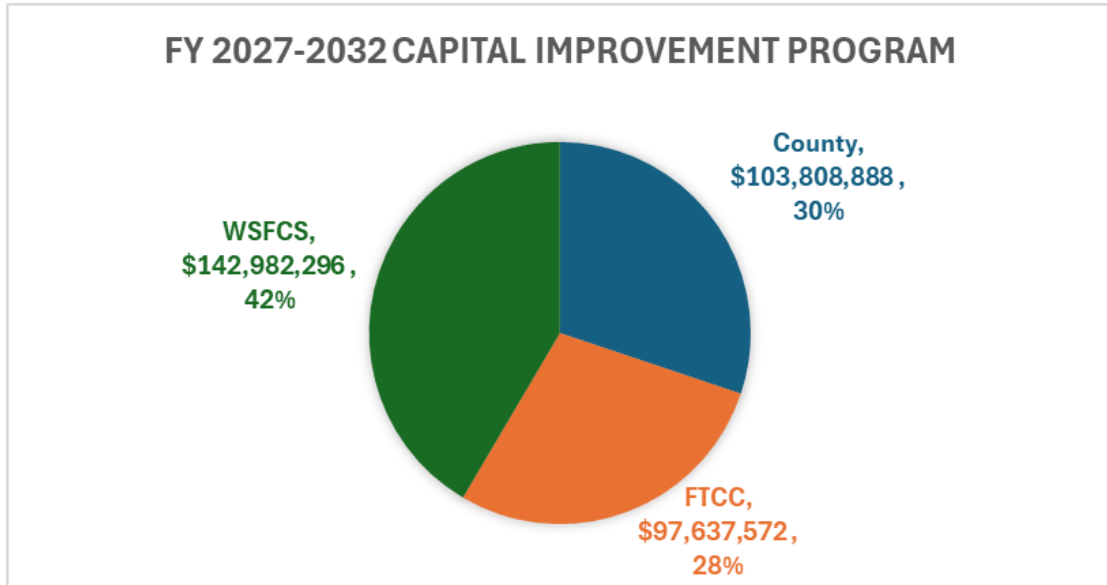
### Horizon Issues

Horizon Issues are capital projects that are either unfunded in the current Capital Improvement Program or are projects for which business cases, timing, and project cost estimates need to be better defined. In addition to the unfunded projects on the chart below, two projects need to be considered high priority Horizon Issues; a potential new EMS base and additional capacity for the Law Enforcement Detention Center. In FY27, the CIP includes initial funding for possible land acquisition and design work for the EMS base project and funding for a study of the current LEDC space and design

Horizon Issues	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>County</b>							
County-wide Camera Replacement/Repair	-	-	330,000	300,000	-	-	630,000
Electrification of County Fleet	-	133,000	72,332	315,000	-	350,000	870,332
Facility Condition Assessment	1,000,000	-	-	-	-	-	1,000,000
Fire Station 9 Kitchen Safety	50,000	-	-	-	-	-	50,000
Landside Pavement Rehabilitation	-	-	-	-	1,000,000	-	1,000,000
Photovoltaic Solar Energy	-	-	-	-	1,257,228	-	1,257,228
Sciworks LWCF Conversion Work	-	-	-	3,500,000	-	-	3,500,000
South T-Hangar Renovations	-	1,000,000	-	-	-	-	1,000,000
<b>County Total</b>	<b>1,050,000</b>	<b>1,133,000</b>	<b>402,332</b>	<b>4,115,000</b>	<b>2,257,228</b>	<b>350,000</b>	<b>9,307,560</b>
<b>FTCC</b>							
BLET Driving Track and Buildings	-	-	-	8,500,000	-	-	8,500,000
New Main Campus Building with Gym	-	-	-	-	-	6,466,922	6,466,922
Technology Refresh	-	500,000	-	500,000	-	500,000	1,500,000
<b>FTCC Total</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>9,000,000</b>	<b>-</b>	<b>6,966,922</b>	<b>16,466,922</b>
<b>WSFCS</b>							
				options to add capacity.			
Facility Assessment	1,000,000	-	-	-	-	-	1,000,000
<b>WSFCS Total</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Horizon Issues Total</b>	<b>2,050,000</b>	<b>1,633,000</b>	<b>402,332</b>	<b>13,115,000</b>	<b>2,257,228</b>	<b>7,316,922</b>	<b>26,774,482</b>

# 2027-2032 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

The FY27-FY32 CIP includes \$344,240,489 in capital funding over six years for Forsyth County, Forsyth Tech Community College (FTCC), and Winston-Salem/Forsyth County Schools (WSFCS).



## Summary of CIP Uses and Sources

Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
Airport	1,800,000	-	1,500,000	6,617,540	-	8,500,000	18,417,540
County Buildings	5,453,320	3,276,676	867,611	16,191,173	-	8,071,875	33,860,655
Economic Development	1,000,000	-	-	-	-	-	1,000,000
Emergency Services	614,800	1,688,334	-	-	-	-	2,303,134
Library	98,807	180,000	80,000	-	-	330,000	688,807
Parks	-	3,525,000	4,675,000	2,674,995	-	6,975,000	17,849,995
Sheriff	8,306,760	9,082,300	-	2,975,000	50,000	4,545,000	24,959,060
Sustainability	-	197,169	291,653	1,221,907	1,758,166	33,916	3,502,811
Technology	354,000	288,000	150,000	-	300,000	-	1,092,000
<b>County Total</b>	<b>17,627,687</b>	<b>18,237,479</b>	<b>7,564,264</b>	<b>29,680,615</b>	<b>2,108,166</b>	<b>28,455,791</b>	<b>103,674,002</b>
<b>FTCC Total</b>	<b>-</b>	<b>2,321,878</b>	<b>1,538,264</b>	<b>47,977,430</b>	<b>-</b>	<b>45,800,000</b>	<b>97,637,572</b>
<b>WSFCS Total</b>	<b>2,494,000</b>	<b>26,251,488</b>	<b>1,735,000</b>	<b>54,280,341</b>	<b>1,735,000</b>	<b>56,433,086</b>	<b>142,928,915</b>
<b>CIP Uses Total</b>	<b>20,121,687</b>	<b>46,810,845</b>	<b>10,837,528</b>	<b>131,938,386</b>	<b>3,843,166</b>	<b>130,688,877</b>	<b>344,240,489</b>

Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
Cash - Airport	1,260,000	-	150,000	661,754	-	-	2,071,754
Cash - Project Savings / Interest Earnings	2,500,000	-	-	-	-	-	2,500,000
Cash - Unrestricted	3,860,153	2,213,435	2,335,729	1,589,954	3,736,083	1,586,591	15,321,945
GO Bonds - 2/3rds	-	36,130,000	-	35,750,000	-	32,415,000	104,295,000
GO Bonds - Referendum	-	-	-	88,000,000	-	88,000,000	176,000,000
Grant/Outside Funding	1,540,000	25,128	1,408,985	5,986,678	57,083	8,533,916	17,551,790
Proceeds from Borrowing	26,500,000	-	-	-	-	-	26,500,000
<b>CIP Sources Total</b>	<b>35,660,153</b>	<b>38,368,563</b>	<b>3,894,714</b>	<b>131,988,386</b>	<b>3,793,166</b>	<b>130,535,507</b>	<b>344,240,489</b>

# 2027-2032 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

### Detailed Summary of CIP Uses and Sources

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Airport</b>							
Major Building Renovations	1,800,000		1,500,000	6,617,540		8,500,000	18,417,540
<b>Airport Total</b>	<b>1,800,000</b>		<b>1,500,000</b>	<b>6,617,540</b>		<b>8,500,000</b>	<b>18,417,540</b>
<b>County Buildings</b>							
Elevators				2,500,000		3,000,000	5,500,000
Equipment	1,267,346						1,267,346
Infrastructure Paving		905,000	138,061				1,043,061
Major Building Renovations	3,935,974	2,371,676	500,000	4,039,358		1,202,675	12,049,683
Mechanical, Electrical And Plumbing	250,000		229,550	2,775,500		3,250,000	6,505,050
Minor CIP Projects				174,615			174,615
Roofing and Building Projects				6,701,700		619,200	7,320,900
<b>County Buildings Total</b>	<b>5,453,320</b>	<b>3,276,676</b>	<b>867,611</b>	<b>16,191,173</b>		<b>8,071,875</b>	<b>33,860,655</b>
<b>Economic Development</b>							
Water and Sewer	1,000,000						1,000,000
<b>Economic Development Total</b>	<b>1,000,000</b>						<b>1,000,000</b>
<b>Emergency Services</b>							
Major Building Renovations		1,669,940					1,669,940
Minor CIP Projects	114,800	18,394					133,194
New Construction	500,000						500,000
<b>Emergency Services Total</b>	<b>614,800</b>	<b>1,688,334</b>					<b>2,303,134</b>
<b>Library</b>							
Major Building Renovations	98,807						98,807
Mechanical, Electrical And Plumbing		180,000				150,000	330,000
Minor CIP Projects			80,000				80,000
Roofing and Building Projects						180,000	180,000
<b>Library Total</b>	<b>98,807</b>	<b>180,000</b>	<b>80,000</b>			<b>330,000</b>	<b>688,807</b>
<b>Parks</b>							
Infrastructure Paving			175,000	980,000			1,155,000
Major Building Renovations				300,000		2,675,000	2,975,000
Minor CIP Projects				100,000			100,000
New Construction		3,450,000	3,500,000	300,000	-	3,800,000	11,050,000
Recreation Facilities			1,000,000	994,995		500,000	2,494,995
Security		75,000					75,000
<b>Parks Total</b>		<b>3,525,000</b>	<b>4,675,000</b>	<b>2,674,995</b>	<b>-</b>	<b>6,975,000</b>	<b>17,849,995</b>
<b>Sheriff</b>							
Elevators		2,540,000					2,540,000
Major Building Renovations	600,000	6,400,000		2,225,000		1,400,000	10,625,000
Mechanical, Electrical And Plumbing	7,025,560	142,300		750,000	50,000	1,500,000	9,467,860
Roofing and Building Projects						1,645,000	1,645,000
Technology	681,200						681,200
<b>Sheriff Total</b>	<b>8,306,760</b>	<b>9,082,300</b>		<b>2,975,000</b>	<b>50,000</b>	<b>4,545,000</b>	<b>24,959,060</b>
<b>Sustainability</b>							
Sustainability		197,169	291,653	1,221,907	1,758,166	33,916	3,502,811
<b>Sustainability Total</b>		<b>197,169</b>	<b>291,653</b>	<b>1,221,907</b>	<b>1,758,166</b>	<b>33,916</b>	<b>3,502,811</b>
<b>Technology</b>							
Elections			150,000				150,000
Security	354,000	288,000			300,000		942,000
<b>Technology Total</b>	<b>354,000</b>	<b>288,000</b>	<b>150,000</b>		<b>300,000</b>		<b>1,092,000</b>
<b>County Capital: Uses Total</b>	<b>17,627,687</b>	<b>18,237,479</b>	<b>7,564,264</b>	<b>29,680,615</b>	<b>2,108,166</b>	<b>28,455,791</b>	<b>103,674,002</b>

# 2027-2032 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

### Detailed Summary of CIP Uses and Sources – cont'd

County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
Cash - Airport	1,260,000		150,000	661,754			2,071,754
Cash - Project Savings / Interest Earning	2,500,000						2,500,000
Cash - Unrestricted	1,366,153	478,435	600,729		2,001,083		4,446,400
GO Bonds - 2/3rds		3,925,000	3,675,000	23,032,183	50,000	19,921,875	50,604,058
Grant/Outside Funding	1,540,000	25,128	1,408,985	5,986,678	57,083	8,533,916	17,551,790
LOBs / IFA	10,961,534	13,808,916	1,729,550				26,500,000
<b>County Capital: Sources Total</b>	<b>17,627,687</b>	<b>18,237,479</b>	<b>7,564,264</b>	<b>29,680,615</b>	<b>2,108,166</b>	<b>28,455,791</b>	<b>103,674,002</b>

Forsyth Tech Community College: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>FTCC</b>							
Major Building Renovations			500,000	35,777,430		2,218,429	38,495,859
Mechanical, Electrical And Plumbing			1,038,264			350,000	1,388,264
New School Construction				10,400,000		42,781,571	53,181,571
Roofing and Building Projects		2,321,878		1,800,000		450,000	4,571,878
<b>Forsyth Tech Community College: Uses Total</b>		<b>2,321,878</b>	<b>1,538,264</b>	<b>47,977,430</b>		<b>45,800,000</b>	<b>97,637,572</b>

Forsyth Tech Community College: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>FTCC</b>							
GO Bonds - 2/3rds		2,321,878	1,538,264	2,977,430		800,000	7,637,572
GO Bonds - Referendum				45,000,000		45,000,000	90,000,000
<b>Forsyth Tech Community College: Sources Total</b>		<b>2,321,878</b>	<b>1,538,264</b>	<b>47,977,430</b>		<b>45,800,000</b>	<b>97,637,572</b>

Winston Salem/Forsyth County Schools: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>WSFCS</b>							
Maintenance	2,494,000	10,235,000	1,735,000	10,089,954	1,735,000	10,086,591	36,375,545
Major Building Renovations		16,016,488		44,190,387		46,346,495	106,553,370
<b>Winston Salem/Forsyth County Schools: Uses Total</b>	<b>2,494,000</b>	<b>26,251,488</b>	<b>1,735,000</b>	<b>54,280,341</b>	<b>1,735,000</b>	<b>56,433,086</b>	<b>142,928,915</b>

Winston Salem/Forsyth County Schools: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>WSFCS</b>							
Cash - Unrestricted	2,494,000	1,735,000	1,735,000	1,589,954	1,735,000	1,586,591	10,875,545
GO Bonds - 2/3rds		24,516,488		9,690,387		11,846,495	46,053,370
GO Bonds - Referendum				43,000,000		43,000,000	86,000,000
<b>Winston Salem/Forsyth County Schools: Sources Total</b>	<b>2,494,000</b>	<b>26,251,488</b>	<b>1,735,000</b>	<b>54,280,341</b>	<b>1,735,000</b>	<b>56,433,086</b>	<b>142,928,915</b>

<b>Grand Total</b>	<b>20,121,687</b>	<b>46,810,845</b>	<b>10,837,528</b>	<b>131,938,386</b>	<b>3,843,166</b>	<b>130,688,877</b>	<b>344,240,489</b>
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# AIRPORT

## Element Summary: Airport

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Airport</b>							
4001 N. Liberty St. Hangar Improve Phase 2	1,200,000						1,200,000
Airfield Drainage Phase 3			1,500,000				1,500,000
Airside Pavement Rehabilitation				6,617,540			6,617,540
EMAS Restoration						8,500,000	8,500,000
Security and Wildlife Management Fence	600,000						600,000
<b>County Capital: Uses Total</b>	<b>1,800,000</b>	<b>-</b>	<b>1,500,000</b>	<b>6,617,540</b>	<b>-</b>	<b>8,500,000</b>	<b>18,417,540</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Airport</b>							
Cash - Airport	1,260,000		150,000	661,754			2,071,754
Grant/Outside Funding	540,000		1,350,000	5,955,786		8,500,000	16,345,786
<b>County Capital: Sources Total</b>	<b>1,800,000</b>	<b>-</b>	<b>1,500,000</b>	<b>6,617,540</b>	<b>-</b>	<b>8,500,000</b>	<b>18,417,540</b>
<b>Operating Budget Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## History/Background

The Smith Reynolds Airport became a county department in 2018. Located just minutes from downtown Winston-Salem, North Carolina, the Airport provides an effective base of operations for corporate aircraft, air charter services, general aviation, and air cargo. Smith Reynolds Airport’s facilities are ideally suited for aircraft maintenance, repair and overhaul (MRO) operations and a variety of aviation-related industrial and commercial development. 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 N.C. Department of Transportation’s Aviation Division.

## Seven Year Summary

The Airport currently manages \$101,745,449 in capital projects. Many projects are grant funded from the North Carolina Department of Transportation (NCDOT) and the Federal Aviation Administration (FAA). Current projects are also funded by a SCIF grant for \$14.9M and a 2016 issuance of Limited Obligation Bonds (LOBs). As the Airport facility on 4001 N Liberty Street continues to be an important economic driver, the Airport Director is currently developing a plan to redirect the SCIF grant for \$14.9M away from new construction and to the renovation of the existing facility. The FY 2027-2032 CIP includes an additional \$18,417,540 from outside grants and Airport Fund Balance for grant matching requirements. As many of these projects are renovations and repair projects, they have little to no impact on the operating budget in the General Fund.

# COUNTY BUILDINGS

## Element Summary: County Buildings

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>County Buildings</b>							
Elevators				2,500,000		3,000,000	5,500,000
Equipment	1,267,346						1,267,346
Infrastructure Paving		905,000	138,061				1,043,061
Major Building Renovations	3,935,974	237,1676	500,000	4,039,358		1,202,675	12,049,683
Mechanical, Electrical And Plumbing	250,000		229,550	2,775,500		3,250,000	6,505,050
Minor CIP Projects				174,615			174,615
Roofing and Building Projects				6,701,700		619,200	7,320,900
<b>County Capital: Uses Total</b>	<b>5,453,320</b>	<b>3,276,676</b>	<b>867,611</b>	<b>16,191,173</b>	<b>-</b>	<b>8,071,875</b>	<b>33,860,655</b>

County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>County Buildings</b>							
Cash - Project Savings / Interest Earnings	250,000						250,000
Cash - Unrestricted	1,267,346		138,061				1,405,407
GO Bonds - 2/3rds				16,191,173		8,071,875	24,263,048
LOBs / IFA	3,935,974	3,276,676	729,550				7,942,200
<b>County Capital: Sources Total</b>	<b>5,453,320</b>	<b>3,276,676</b>	<b>867,611</b>	<b>16,191,173</b>	<b>-</b>	<b>8,071,875</b>	<b>33,860,655</b>

<b>Operating Budget Impact</b>	-	-	-	-	-	-	-
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## History/Background

The County Buildings element includes projects for all county facilities, including 2,291,085 building square feet in over 39 facilities. Capital construction and repair projects in the County Buildings element are bid and managed by the General Services Department. Funding for these types of projects has historically be from GO Bonds 2/3rds every two years and Pay-Go funds when available and annually appropriated. This FY 2027-2032 CIP establishes a formal dedicate plan to repairing and maintaining county buildings.

## Seven Year Summary

The County Building element will manage \$33,860,655 in requested projects in the FY 2027-2032 CIP. In FY27, \$3.9M is allocated for the repair of a Warehouse facility on Liberty Street, \$250,000 will be used for Mechanical repairs at DSS and the county fleet building, \$1.26M will be used for county capital requests from the General Fund, including a weapons replacement project for the Forsyth County Sheriff's Office, ballistic vest replacements for Emergency Services and the Sheriff's Office, and replacement grounds large equipment. In FY30, General Services will oversee the replacement of the Government Center's Roof and HVAC system, a new rook at the Animal Shelter, plus large building renovation projects at DSS and the Agriculture building on Fairchild Drive.

# ECONOMIC DEVELOPMENT

## Element Summary: Economic Development

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Economic Development</b>							
Water and Sewer	1,000,000	-	-	-	-	-	1,000,000
<b>County Capital: Uses Total</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Economic Development</b>							
Grant/Outside Funding	1,000,000						1,000,000
<b>County Capital: Sources Total</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Operating Budget Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## History/Background

Capital Economic Development Projects were historically funded in Forsyth County using annual appropriations of Pay-Go funding. In 2025, the Forsyth County Board of County Commissioners identified strategic economic development as a top priority goal.

## Seven Year Summary

The Economic Development element for FY 2027-2032 currently only contains one capital project, for a water and sewer project in Forsyth County. In 2026, the County received a \$19,700,000 grant from the State of North Carolina Department of Environmental Quality to install sewer infrastructure in southeast Forsyth County. The expansion of sewer in the Wallburg basin will promote future economic development and enhance the county's tax base. This projects is being managed by the Winston-Salem/Forsyth County Utility Commission, and it is estimated that the project will come in less than budgeted. The \$1,000,000 project in year one of the CIP seeks approval to leverage the existing grant for design work on another section of water and sewer. As this is a pass though grant, there is no operating impact on the general fund.

# EMERGENCY SERVICES

## Element Summary: Emergency Services

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Emergency Services</b>							
EMS - 5th Street EMS Renovation		754,530					754,530
EMS Clemmons Garage Door/Triangle Paving		18,394					18,394
Fire HQ Refresh		915,410					915,410
Fire Station 9 Generator	114,800						114,800
EMS Base Design and Land Acquisition	500,000						500,000
<b>County Capital: Uses Total</b>	<b>614,800</b>	<b>1,688,334</b>	-	-	-	-	<b>2,303,134</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Emergency Services</b>							
Cash - Project Savings / Interest Earnings	614,800						614,800
Cash - Unrestricted		18,394					18,394
LOBs / IFA		1,669,940					1,669,940
<b>County Capital: Sources Total</b>	<b>614,800</b>	<b>1,688,334</b>	-	-	-	-	<b>2,303,134</b>
<b>Operating Budget Impact</b>	-	-	-	-	-	-	-

## History/Background

Capital Funding for Emergency Services has historically come from the \$2,000,000 of GO Bond 2/3rds for all county projects every two years or annual Pay-Go funds if available. The new CIP process should help identify and plan for capital construction and large equipment replacement needs in future years.

## Seven Year Summary

The FY 2027-2032 CIP includes two essential Emergency Services projects in FY27; a new generator at Fire Station 9 and funding for potential design and land acquisition for a new EMS base. Additional funding will be needed for any construction or consolidations of facilities in out years, and there will likely be operating budget impacts at that stage of any EMS project. Currently, the FY 2027-2032 CIP included renovation and repair projects are there is no impact on the general fund operating budget.

In FY27, the Emergency Services department and the Sheriff's Office requested replacement ballistic vests. This request is funded in the County Buildings element, in a project for FY27 general fund requests.

# LIBRARY

## Element Summary: Library

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Library</b>							
Carver Library Repairs						330,000	330,000
Central Library Window Repair	98,807						98,807
Library Branch HVAC Repair		180,000					180,000
Library Branch Maintenance			80,000				80,000
<b>County Capital: Uses Total</b>	<b>98,807</b>	<b>180,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>330,000</b>	<b>688,807</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Library</b>							
Cash - Unrestricted	98,807		80,000				178,807
GO Bonds - 2/3rds						330,000	330,000
LOBs / IFA		180,000					180,000
<b>County Capital: Sources Total</b>	<b>98,807</b>	<b>180,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>330,000</b>	<b>688,807</b>
<b>Operating Budget Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## History/Background

The Forsyth County Library system currently has \$2,549,500 in capital projects in the Capital Projects Ordinance. In FY 2023, Pay-Go funds in the amount of \$2,500,000 were issued to address disparities in the condition of several library branches. In 2026, work is beginning on several branch projects, including for Reynolda, Southside, Walkertown, Rural Hall, Lewisville, East Winston, and Carver.

## Seven Year Summary

The FY 2027-2032 CIP included \$688,807 for additional Library projects, including essential repair work to the Central Library's windows in FY27.

# PARKS

## Element Summary: Parks

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Parks</b>							
Infrastructure Paving			175,000	980,000			1,155,000
Major Building Renovations				300,000		2,675,000	2,975,000
Minor CIP Projects				100,000			100,000
New Construction		3,450,000	3,500,000	300,000		3,800,000	11,050,000
Recreation Facilities			1,000,000	994,995		500,000	2,494,995
Security		75,000					75,000
<b>County Capital: Uses Total</b>	<b>-</b>	<b>3,525,000</b>	<b>4,675,000</b>	<b>2,674,995</b>	<b>-</b>	<b>6,975,000</b>	<b>17,849,995</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Parks</b>							
GO Bonds - 2/3rds		3,525,000	3,675,000	2,674,995		6,975,000	16,849,995
LOBs / IFA			1,000,000				1,000,000
<b>County Capital: Sources Total</b>	<b>-</b>	<b>3,525,000</b>	<b>4,675,000</b>	<b>2,674,995</b>	<b>-</b>	<b>6,975,000</b>	<b>17,849,995</b>
<b>Operating Budget Impact</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>2,400</b>	<b>2,400</b>	<b>62,400</b>	<b>187,200</b>

## History/Background

Capital funding for Parks projects historically came from a biannual issuance of GO Bonds 2/3rds, that was split equally with County Buildings, plus additional Pay-Go funding as it became available annually. A Referendum bond was also issued for Parks project in 2016. The Parks department is currently managing projects with budgets totaling \$55,969,551, with \$8,570,068 or 15% still available to spend. The largest project balance is on Belews Lake Phase II, that was funded with 2023 Pay-Go dollars and a \$500,000 PARTF grant from the North Carolina Department of Cultural Resources. Work is expected to begin on this phase in 2026.

## Seven Year Summary

The FY 2027-2032 CIP includes \$17,849,995 in requested projects. There are no new projects for Parks in FY27. In FY28, work should begin on land acquisition and design for a new park property that will replace the county-owned Sciworks facility and accompanying conservation easement. Recreational facility renovations for the Joanie Moser Pickleball courts and the Tanglewood golf course will begin in FY28. Parks will continue to maintain regional and community parks, including road and trail paving. Projects are planned for Tanglewood Park in later years, including a Campground restroom replacement and a new playground in FY32, and the replacement of the Par 3 Clubhouse in FY32. The Union Cross restroom is expected to be renovated in FY32, as well.

Two projects for Parks will have an impact on the operating budget beginning in FY29. New trails at the Forsyth County Agricultural Park in Tobaccolville, and a new park to replace the current Sciworks facility, will both require additional staff and equipment to maintain.

## Element Summary: Sheriff

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Sheriff</b>							
Elevators		2,540,000					2,540,000
Major Building Renovations	600,000	6,400,000		2,225,000		1,400,000	10,625,000
Mechanical, Electrical And Plumbing	7,025,560	142,300		750,000	50,000	1,500,000	9,467,860
Roofing and Building Projects						1,645,000	1,645,000
Technology	681,200						681,200
<b>County Capital: Uses Total</b>	<b>8,306,760</b>	<b>9,082,300</b>	<b>-</b>	<b>2,975,000</b>	<b>50,000</b>	<b>4,545,000</b>	<b>24,959,060</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Sheriff</b>							
Cash - Project Savings / Interest Earnings	1,281,200						1,281,200
GO Bonds - 2/3rds		400,000		2,975,000	50,000	4,545,000	7,970,000
LOBs / IFA	7,025,560	8,682,300					15,707,860
<b>County Capital: Sources Total</b>	<b>8,306,760</b>	<b>9,082,300</b>	<b>-</b>	<b>2,975,000</b>	<b>50,000</b>	<b>4,545,000</b>	<b>24,959,060</b>
<b>Operating Budget Impact</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>

## History/Background

The Law Enforcement Detention Center (LEDC) was opened in 1992, making it 35 years old in FY 2027. The facility is constantly occupied and requires significant funding for daily maintenance needs. In recent years, the mechanical systems in both the LEDC and the Public Safety Center (PSC) next door have begun to fail, and now need to be repaired or replaced.

## Seven Year Summary

The FY 2027-2032 CIP includes \$24,959,060 for capital repair work at the LEDC and the PSC. Essential projects I FY27 include a LEDC HVAC replacement project for \$5,897,560 and a chiller replacement for \$1,000,000 at the PSC. The Uninterruptible Power Supply (UPS) in the Sheriff's 911 center needs to be replaced in FY27, and because the center is not the county primary Public Safety Answering Point, or PSAP, the project is not eligible for North Carolina 911 Funds. This project will have an operational impact on the general fund budget, as a new, annual warranty and repair contract will be required.

In FY28, the LEDC is requesting a Cell Floor renovation project for \$6,000,000 to repair cracking and chipped areas that have become a hazard to inmates and staff, and a finding on recent jail inspection reports.

The LEDC has experienced high average daily population (ADP) numbers in FY26, spurring the need for jail capacity planning. FY27 includes funding for an assessment and design for capacity options. Additional funding might be necessary in future years based on the results of this study.

The Sheriff's Office has requested a weapon replacement and a ballistic vest replacement project in FY27. Funding for these two requests totaling \$503,499 has been included in the County Buildings element, in a project for FY27 General Fund Requests.

# SUSTAINABILITY

## Element Summary: Sustainability

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Sustainability</b>							
Electrification of County Fleet		172,041	232,668		321,313		726,022
Photovoltaic Solar Energy		25,128	58,985	1,221,907	143,685	33,916	2,776,789
<b>County Capital: Uses Total</b>	<b>-</b>	<b>197,169</b>	<b>291,653</b>	<b>1,221,907</b>	<b>1,758,166</b>	<b>33,916</b>	<b>3,502,811</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Sustainability</b>							
Cash - Unrestricted		172,041	232,668		1,701,083		2,105,792
GO Bonds - 2/3rds				1,191,015			1,191,015
Grant/Outside Funding		25,128	58,985	30,892	57,083	33,916	206,004
<b>County Capital: Sources Total</b>	<b>-</b>	<b>197,169</b>	<b>291,653</b>	<b>1,221,907</b>	<b>1,758,166</b>	<b>33,916</b>	<b>3,502,811</b>
<b>Operating Budget Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## History/Background

In FY2019, the Forsyth County Board of County Commissioners passed a resolution supporting clean and renewable energy for County facilities and operations; encouraging private citizens, businesses, other governmental units, and the State of North Carolina to strive toward a goal of using as much clean and renewable energy as feasible, with a goal of moving toward a complete transition to utilization of clean and renewable in all energy sectors by 2050 to the greatest extent possible; and promoting job creation and economic growth in the clean energy sector. In FY2023, a draft Sustainable Energy Management Plan was developed by county staff. There are initiatives currently underway which support both sustainability, as well as the County’s economic development strategy, including solar panels for Tanglewood park, lighting transition to LEDs for facility efficiency, and the electrification of the county owned fleet. In FY 2027, the county will have two EV charging sites (PH/DSS and the Government Center parking deck) and six electric sedans in the fleet.

## Seven Year Summary

The FY 2027-2032 CIP includes \$3,502,811 for sustainability projects over six years. The plan includes additional EVs and charging ports in FY28 and FY29, and the addition of solar arrays at several county facilities. In FY 2030, a project is planned to coincide with the roof replacement projects at the Government Center. Additional solar locations being considered include the Animal Shelter and Reynolda Branch Library, the fleet services building and the Rural Hall Library branch, and the new Highland Avenue Center on the Health and Human Services Campus.

# TECHNOLOGY

## Element Summary: Technology

County Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Technology</b>							
County Camera Replacement/Repair	354,000	288,000			300,000		942,000
Elections Mail Processing System			150,000				150,000
<b>County Capital: Uses Total</b>	<b>354,000</b>	<b>288,000</b>	<b>150,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>1,092,000</b>
County Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>Technology</b>							
Cash - Project Savings / Interest Earnings	354,000						354,000
Cash - Unrestricted		288,000	150,000		300,000		738,000
<b>County Capital: Sources Total</b>	<b>354,000</b>	<b>288,000</b>	<b>150,000</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>1,092,000</b>
<b>Operating Budget Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## History/Background

Technology projects currently in the Capital Projects ordinance total \$21,674,391, with \$1,625,185 or 7% remaining and available to spend. The largest project in this category was the Radio System Upgrade project with will be completed in FY27.

## Seven Year Summary

The FY 2027-2032 CIP includes two projects in the Technology element; a project to replace, repair, and ensure vendor and access consistency across county-wide cameras, and one mail processing system for the Elections Department.

# FORSYTH TECHNICAL COMMUNITY COLLEGE CAPITAL

## Element Summary: FTCC

Education Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>FTCC</b>							
Allman/Tech				2,977,430			2,977,430
Burn Building Repairs				1,800,000			1,800,000
CDL Driving Track and Classroom						7,186,736	7,186,736
Forsyth Building Roof						450,000	450,000
Learning Commons Phase 2				10,400,000			10,400,000
Main Campus Buildings Roof Repair		2,321,878					2,321,878
Multi-Campus/refresh				5,386,736		2,218,429	7,605,165
Multiple Buildings Maintenance			500,000				500,000
New Main Campus Building with Gym						35,594,835	35,594,835
Swisher/Woodruff Centers Chillers			350,000				350,000
Tech Building Chillers			350,000			350,000	700,000
Transportation Center Roof				1,800,000			1,800,000
West Campus			338,264				338,264
West Campus Remodel				25,613,264			25,613,264
<b>Education Capital: Uses Total</b>	<b>-</b>	<b>2,321,878</b>	<b>1,538,264</b>	<b>47,977,430</b>	<b>-</b>	<b>45,800,000</b>	<b>97,637,572</b>
Education Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>FTCC</b>							
GO Bonds - 2/3rds		2,321,878	1,538,264	2,977,430		800,000	7,637,572
GO Bonds - Referendum				45,000,000		45,000,000	90,000,000
<b>Education Capital: Sources Total</b>	<b>-</b>	<b>2,321,878</b>	<b>1,538,264</b>	<b>47,977,430</b>	<b>-</b>	<b>45,800,000</b>	<b>97,637,572</b>
<b>Operating Budget Impact</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## History/Background

Capital projects for Forsyth Technical Community College have historically been funded from GO Bond 2/3<sup>rd</sup> and GO Referendum Bonds. Currently in the Capital Projects Ordinance, FTCC project budgets total \$74,466,853, with \$17,613,798 or 23.7% available and remaining to spend. The largest pending project is for the Learning Commons, which has a cost estimate much higher than the original bid in 2016.

## Seven Year Summary

Forsyth Tech projects in the FY 2027-2032 currently total \$97,637,572, though additional planning is needed for proposed projects for a new Referendum in FY28. County staff and FTCC are working together to determine ways to move forward on the Learning Commons project given the estimated project costs far exceeding the original project budget. One option is identify a phased approach for the library and building shell, and additional spaces for the potential 2028 Referendum.

Three projects have currently been identified as Horizon Projects for FTCC, due to planned available funding levels. These project include a new main campus building with gym in FY2032, technology refresh dollars in FY28, FY30, and FY32, and a BLET Driving Track and Building in FY30. The BLET project will continue to be discussed with partner communities that might also benefit from the updated space.

# WINSTON-SALEM FORSYTH COUNTY SCHOOLS CAPITAL

## Element Summary: WSFCS

Education Capital: Uses	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>WSFCS</b>							
Maintenance	2,494,000	10,235,000	1,735,000	10,089,954	1,735,000	10,086,591	36,375,545
Major Building Renovations		16,016,488		44,190,387		46,346,495	106,553,370
<b>Education Capital: Uses Total</b>	<b>2,494,000</b>	<b>26,251,488</b>	<b>1,735,000</b>	<b>54,280,341</b>	<b>1,735,000</b>	<b>56,433,086</b>	<b>142,928,915</b>
Education Capital: Sources	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>WSFCS</b>							
Cash - Unrestricted	2,494,000	1,735,000	1,735,000	1,589,954	1,735,000	1,586,591	10,875,545
GO Bonds - 2/3rds		24,516,488		9,690,387		11,846,495	46,053,370
GO Bonds - Referendum				43,000,000		43,000,000	86,000,000
<b>Education Capital: Sources Total</b>	<b>2,494,000</b>	<b>26,251,488</b>	<b>1,735,000</b>	<b>54,280,341</b>	<b>1,735,000</b>	<b>56,433,086</b>	<b>142,928,915</b>
<b>Operating Budget Impact</b>	-	-	-	-	-	-	-

## History/Background

Capital funding for the Winston-Salem/Forsyth County Schools has historically come from an annual allocation of cash from the General Fund, GO Bonds 2/3rds, and GO Bonds Referendum. County staff is working with school staff to better understand capital needs, and to transition to a project-based tool for capital planning. As of March 2026, WSFCS has submitted a project request list of \$979M in new construction and repair needs. Additional work will continue into FY27 to understand priority projects, to evaluate school enrollment numbers, and to plan for a possible Referendum bond in FY28.

Currently, WSFCS has active capital projects totaling \$464,707,106, with \$77,940,495 or 17% available for spend.

## Seven Year Summary

The FY 2027-2032 CIP includes \$142,928,915 in projects over seven years. As project priorities have not yet been finalized from the detailed list of project requests from WSFCS, placeholders for Major Building Renovations have been included in the CIP. Additional work will continue with school staff to finalize the list of requested projects and to identify project priorities for a potential referendum bond in FY2028.

# FY 2027-2032 CIP PROJECT LIST

## Capital Improvement Program Projects

Group	Element	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
<b>County</b>									
<b>Airport</b>									
		4001 N. Liberty St. Hangar Improve Phase 2	1,200,000	-	-	-	-	-	1,200,000
		Airfield Drainage Phase 3	-	-	1,500,000	-	-	-	1,500,000
		Airside Pavement Rehabilitation	-	-	-	6,617,540	-	-	6,617,540
		EMAS Restoration	-	-	-	-	-	8,500,000	8,500,000
		Security and Wildlife Management Fence	600,000	-	-	-	-	-	600,000
		<b>Airport Total</b>	<b>1,800,000</b>	<b>-</b>	<b>1,500,000</b>	<b>6,617,540</b>	<b>-</b>	<b>8,500,000</b>	<b>18,417,540</b>
<b>County Buildings</b>									
		Ag Building Renovation	-	-	-	2,977,808	-	-	2,977,808
		Animal Shelter HVAC	-	-	229,550	-	-	-	229,550
		Animal Shelter Improvements	-	-	-	139,615	-	-	139,615
		Animal Shelter Roof Replacement	-	-	-	700,000	-	-	700,000
		Annex 1 Building Renovation	-	2,371,676	-	-	-	-	2,371,676
		DSS Building Repairs	-	-	500,000	1,061,550	-	-	1,561,550
		DSS Elevator Mod	-	-	-	2,500,000	-	-	2,500,000
		DSS HVAC Repair	150,000	-	-	-	-	-	150,000
		Fleet Building Repairs	-	-	-	35,000	-	-	35,000
		Fleet HVAC Replacement	100,000	-	-	-	-	-	100,000
		Government Center Building Renovation/Roof	-	-	-	6,001,700	-	-	6,001,700
		Government Center Elevators/Escalator	-	-	-	-	-	3,000,000	3,000,000
		Government Center Fire Pump/Sprinkler	-	-	-	-	-	750,000	750,000
		Government Center Flooring Replacement	-	-	-	-	-	1,202,675	1,202,675
		Government Center HVAC Controls	-	-	-	-	-	2,500,000	2,500,000
		Government Center HVAC Renovation	-	-	-	1,600,000	-	-	1,600,000
		Grounds Building Roof Replacement	-	-	-	-	-	619,200	619,200
		Health Campus Parking Renovation	-	905,000	-	-	-	-	905,000
		Linville Complex Parking lot	-	-	108,061	-	-	-	108,061
		Parking lot paving - LEDC	-	-	30,000	-	-	-	30,000
		PH HVAC Renovation	-	-	-	1,175,500	-	-	1,175,500
		Warehouse Rehab or Replacement	3,935,974	-	-	-	-	-	3,935,974
		Capital Requests from GF	1,267,346	-	-	-	-	-	1,267,346
		<b>County Buildings Total</b>	<b>5,453,320</b>	<b>3,276,676</b>	<b>867,611</b>	<b>16,191,173</b>	<b>-</b>	<b>8,071,875</b>	<b>33,860,655</b>
<b>Economic Development</b>									
		Sewer Expansion	1,000,000	-	-	-	-	-	1,000,000
		<b>Economic Development Total</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Emergency Services</b>									
		EMS - 5th Street EMS Renovation	-	754,530	-	-	-	-	754,530
		EMS Clemmons Garage Door/Triangle Paving	-	18,394	-	-	-	-	18,394
		Fire HQ Refresh	-	915,410	-	-	-	-	915,410
		Fire Station 9 Generator	114,800	-	-	-	-	-	114,800
		EMS Base Design and Land Acquisition	500,000	-	-	-	-	-	500,000
		<b>Emergency Services Total</b>	<b>614,800</b>	<b>1,688,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,303,134</b>
<b>Library</b>									
		Carver Library Repairs	-	-	-	-	-	330,000	330,000
		Central Library Window Repair	98,807	-	-	-	-	-	98,807
		Library Branch HVAC Repair	-	180,000	-	-	-	-	180,000
		Library Branch Maintenance	-	-	80,000	-	-	-	80,000
		<b>Library Total</b>	<b>98,807</b>	<b>180,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>330,000</b>	<b>688,807</b>
<b>Parks</b>									
		CG Hill - Fishing Lake Improvements Dredging	-	-	-	100,000	-	-	100,000
		Forsyth Ag Park Trails	-	-	-	200,000	-	2,000,000	2,200,000
		Idols Road Alignment Improvements	-	-	-	750,000	-	-	750,000
		Mallard Lake Shelter Complex	-	-	-	100,000	-	1,000,000	1,100,000
		Par 3 Clubhouse Replacement	-	-	-	-	-	1,100,000	1,100,000
		Park River Access Improvements	-	-	-	175,000	-	-	175,000
		Parks Paving	-	-	175,000	230,000	-	-	405,000
		Pickleball Court Resurfacing & Improvements	-	-	1,000,000	-	-	-	1,000,000
		Sciworks LWCF Conversion Work	-	3,450,000	3,500,000	-	-	-	6,950,000
		Tanglewood Campground Expansion Phase 2	-	-	-	-	-	800,000	800,000
		Tanglewood Campground Site Improvements	-	-	-	300,000	-	750,000	1,050,000
		Tanglewood Golf Course Improvements	-	-	-	650,000	-	500,000	1,150,000

# FY 2027-2032 CIP PROJECT LIST

## Capital Improvement Program Projects - cont'd

Group	Element	Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	Grand Total
		Tanglewood Park Access and Security	-	75,000	-	-	-	-	75,000
		Tennis Court Resurfacing and Improvements	-	-	-	169,995	-	-	169,995
		Union Cross Restroom Replacement	-	-	-	-	-	825,000	825,000
	<b>Parks Total</b>		-	<b>3,525,000</b>	<b>4,675,000</b>	<b>2,674,995</b>	-	<b>6,975,000</b>	<b>17,849,995</b>
	<b>Sheriff</b>								
		LEDC 8 South Slider Replacement	400,000	-	-	-	-	-	400,000
		LEDC Administration Renovation	-	-	-	150,000	-	-	150,000
		LEDC Capacity Planning Study	200,000	-	-	-	-	-	200,000
		LEDC Cell Floor Renovation	-	6,000,000	-	-	-	-	6,000,000
		LEDC Fixture Change to Stainless	-	400,000	-	-	-	-	400,000
		LEDC Generator Replacement	-	-	-	-	-	1,500,000	1,500,000
		LEDC HVAC Replacement	5,897,560	-	-	-	-	-	5,897,560
		LEDC Icon Electronic Plumbing Controls	128,000	-	-	-	-	-	128,000
		LEDC Kitchen Hood Replacement	-	-	-	500,000	-	-	500,000
		LEDC Laundry Replacement	-	-	-	250,000	-	-	250,000
		LEDC PLC Replacement	-	-	-	750,000	-	-	750,000
		LEDC Security Vestibule Locks	-	-	-	-	-	500,000	500,000
		PSC Chiller Replacement	1,000,000	-	-	-	-	-	1,000,000
		PSC Elevator Modernization	-	2,540,000	-	-	-	-	2,540,000
		PSC Flooring Replacement (FCSO Areas)	-	-	-	-	-	900,000	900,000
		PSC HVAC and Plumbing Replacement	-	142,300	-	-	-	-	142,300
		PSC Parking Deck Renovation	-	-	-	1,325,000	-	-	1,325,000
		PSC Roof Replacement	-	-	-	-	-	1,645,000	1,645,000
		UPS Replacement for 911 Center	681,200	-	-	-	-	-	681,200
		PSC Boiler Repair	-	-	-	-	50,000	-	50,000
	<b>Sheriff Total</b>		<b>8,306,760</b>	<b>9,082,300</b>	-	<b>2,975,000</b>	<b>50,000</b>	<b>4,545,000</b>	<b>24,959,060</b>
	<b>Sustainability</b>								
		Electrification of County Fleet	-	172,041	232,668	-	321,313	-	726,022
		Photovoltaic Solar Energy	-	25,128	58,985	1,221,907	1,436,853	33,916	2,776,789
	<b>Sustainability Total</b>		-	<b>197,169</b>	<b>291,653</b>	<b>1,221,907</b>	<b>1,758,166</b>	<b>33,916</b>	<b>3,502,811</b>
	<b>Technology</b>								
		County-wide Camera Replacement and Repair	354,000	288,000	-	-	300,000	-	942,000
		Elections Mail Processing System	-	-	150,000	-	-	-	150,000
	<b>Technology Total</b>		<b>354,000</b>	<b>288,000</b>	<b>150,000</b>	-	<b>300,000</b>	-	<b>1,092,000</b>
<b>County Total</b>			<b>17,627,687</b>	<b>18,237,479</b>	<b>7,564,264</b>	<b>29,680,615</b>	<b>2,108,166</b>	<b>28,455,791</b>	<b>103,674,002</b>
<b>FTCC</b>									
	<b>FTCC</b>								
		Allman/Tech	-	-	-	2,977,430	-	-	2,977,430
		Burn Building Repairs	-	-	-	1,800,000	-	-	1,800,000
		CDL Driving Track and Classroom	-	-	-	-	-	7,186,736	7,186,736
		Forsyth Building Roof	-	-	-	-	-	450,000	450,000
		Learning Commons Phase 2	-	-	-	10,400,000	-	-	10,400,000
		Main Campus Buildings Roof Repair	-	2,321,878	-	-	-	-	2,321,878
		Multi-Campus/refresh	-	-	-	5,386,736	-	2,218,429	7,605,165
		Multiple Buildings Maintenance	-	-	500,000	-	-	-	500,000
		New Main Campus Building with Gym	-	-	-	-	-	35,594,835	35,594,835
		Swisher/Woodruff Centers Chillers	-	-	350,000	-	-	-	350,000
		Tech Building Chillers	-	-	350,000	-	-	350,000	700,000
		Transportation Center Roof	-	-	-	1,800,000	-	-	1,800,000
		West Campus	-	-	338,264	-	-	-	338,264
		West Campus Remodel	-	-	-	25,613,264	-	-	25,613,264
	<b>FTCC Total</b>		-	<b>2,321,878</b>	<b>1,538,264</b>	<b>47,977,430</b>	-	<b>45,800,000</b>	<b>97,637,572</b>
<b>WSFCS</b>									
	<b>WSFCS</b>								
		Maintenance	2,494,000	10,235,000	1,735,000	10,089,954	1,735,000	10,086,591	36,375,545
		Major Building Renovations	-	16,016,488	-	44,190,387	-	46,346,495	106,553,370
	<b>WSFCS Total</b>		<b>2,494,000</b>	<b>26,251,488</b>	<b>1,735,000</b>	<b>54,280,341</b>	<b>1,735,000</b>	<b>56,433,086</b>	<b>142,928,915</b>
<b>Grand Total</b>			<b>20,121,687</b>	<b>46,810,845</b>	<b>10,837,528</b>	<b>131,938,386</b>	<b>3,843,166</b>	<b>130,688,877</b>	<b>344,240,489</b>

## **A BRIEF HISTORY OF FORSYTH COUNTY**

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Forsyth County began as a Moravian settlement in 1753 when Bishop August Gottlieb Spangenberg acquired a hundred-thousand acre tract of land from Lord Granville, one of the lord proprietors of North Carolina. The Moravians called their land Wachovia after the Austrian estate of Count Nicholas Lewis von Zinzendorf, an early protector of the Moravian Church.

After the two settlements of Bethabara and Bethania were established, the Town of Salem was established in 1766 as the central town in Wachovia. Salem grew rapidly both as a religious center and as a center for crafts and trades.

In 1849, the North Carolina Legislature created the new county of Forsyth out of part of Stokes County. In 1851, the town of Winston was named as the County seat. The courthouse square was laid one mile north of Salem Square with plans for the streets of the two towns to run together.

Forsyth County was named in honor of Colonel Benjamin Forsyth, a respected landowner in Stokes County. Colonel Forsyth distinguished himself in heavy fighting during the war of 1812 at Odelltown, Canada, where he was mortally wounded.

# COUNTY OWNED/LEASED FACILITIES

---

## Downtown

Chestnut Street Parking Lot  
Forsyth County Courthouse  
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  
Highland Avenue Park

## 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  
Bowen Boulevard Property

# COUNTY OWNED/LEASED FACILITIES

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## 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

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<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>
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	3.8%
2023	393,062	60,481	37.8	50,732	3.5%
2024	395,597	60,875	38.3	50,550	3.8%

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

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Fiscal Year Ended  
June 30, 2025

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2024 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Reynolds American Inc.	Tobacco, Foods, Petroleum and Transportation	\$1,097,687,036	2.35%
Duke Energy Corporation	Electric Utility	749,022,067	1.61%
Wells Fargo Bank NA	Banking	359,574,920	0.77%
Parr Investments	Real Estate Management	239,017,002	0.51%
Caterpillar, Inc.	Manufacturer	228,491,189	0.49%
Ventas Inc.	Real Estate Investment Trust	221,848,171	0.48%
Wake Forest Baptist Health	Medical	187,221,589	0.40%
Firstkey Homes	Real Estate Management	183,858,665	0.39%
Ardaugh Metal Packaging USA Corp	Manufacturer	158,302,703	0.34%
Lowes Data Center	Retail	157,056,549	0.34%
		<b><u>\$3,582,079,891</u></b>	<b><u>7.68%</u></b>

# PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

---

Fiscal Year Ended 2025  
June 30, 2025

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
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%
<b>Total</b>	<b><u>54,153</u></b>	<b><u>30.1%</u></b>

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

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<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>
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
2025	598,082,867	1.28%	1,511.85

# DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2025

	<u>% Applicable to Forsyth County<sup>a</sup></u>	<u>Debt Outstanding</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
<b><u>Debt repaid with property taxes</u></b>			
City of Winston-Salem	100.00%	230,630,340	230,630,340
Town of Kernersville	87.00%	37,974,088	33,052,646
Town of Lewisville	100.00%	1,200,000	1,200,000
Town of King	9.50%	1,444,697	136,699
City of High Point	1.00%	110,980,163	1,076,508
Village of Clemmons	100.00%	54,551	54,551
<b><u>Other Debt</u></b>			
City of Winston-Salem	100.00%	112,478,809	<u>112,478,809</u>
Subtotal, overlapping Debt			378,629,553
<b>County Direct Debt</b>			<u>716,980,791</u>
<b>Total Direct &amp; Overlapping Debt</b>			<b><u>\$1,095,610,344</u></b>

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office.

Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Forsyth County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.

<sup>a</sup> For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for the City of Winston-Salem's Other Debt.

# PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

## Assessed Value (dollars in thousands)

<u>Fiscal Year</u>	(Reval)		(Reval)			
	<u>2027</u>	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Forsyth County	66,374,461	65,716,820	46,076,181	45,267,784	44,296,395	42,704,295
City of Winston-Salem	39,513,891	39,500,737	27,889,335	27,537,816	27,032,607	26,135,483
City of King	115,346	115,559	80,891	75,161	74,908	74,035
Town of Bethania	65,740	64,905	44,012	44,154	44,092	42,489
Town of Kernersville	5,737,742	5,587,517	3,907,789	3,747,993	3,612,030	3,411,569
Town of Rural Hall	703,023	695,687	523,023	514,905	503,907	484,047
High Point	225,302	189,340	131,626	109,152	86,484	69,804
Town of Walkertown	942,603	919,486	668,660	659,517	648,257	623,567
Village of Clemmons	3,943,013	3,953,742	2,780,965	2,737,972	2,707,241	2,600,897
Town of Lewisville	2,720,445	2,652,719	1,774,330	1,727,608	1,686,533	1,618,916
Village of Tobaccoville	396,584	392,891	265,484	261,840	258,618	254,168
<b>Fire Tax Districts:</b>						
Beeson Cross Roads	642,183	624,074	419,119	410,751	399,994	382,179
Beeson Cross Rds SD	64,072	65,847	45,312	52,312	42,644	40,865
Belews Creek	726,441	730,383	481,179	460,341	443,844	422,867
City View	70,404	69,699	49,496	48,235	47,123	40,096
Clemmons	4,887,387	4,869,010	3,420,069	3,344,953	3,295,556	3,154,295
Forest Hill	19,617	16,771	11,551	11,525	11,496	11,684
Griffith	459,908	443,463	289,941	286,278	278,564	273,203
Gumtree	136,606	134,154	90,604	90,076	88,689	86,773
Horneytown	382,741	376,586	261,695	286,278	254,866	253,274
King of Forsyth County	937,466	872,691	794,737	790,681	754,472	717,341
Lewisville	3,561,796	3,485,451	2,345,112	2,270,004	2,207,735	2,132,274
Mineral Springs	370,763	365,774	228,775	223,529	220,563	215,449
Mineral Springs Svc. Dist.	15,042	14,886	9,448	9,122	8,646	8,302
Mount Tabor	181,159	178,201	115,747	114,249	112,915	109,795
Old Richmond	849,401	845,485	576,508	567,493	558,986	547,938
Piney Grove	1,204,349	1,156,735	765,318	740,600	734,475	714,144
Salem Chapel	164,247	162,079	107,877	105,315	103,780	101,600
South Fork	11,860	11,508	9,119	8,606	9,895	9,355
Suburban <sup>†</sup>	820,498	807,717	571,387	554,958	541,514	530,940
Talley's Crossing	376,697	360,289	249,468	242,669	239,902	232,014
Triangle	246,154	233,122	152,257	150,221	149,210	145,958
Union Cross	485,782	479,135	344,505	337,236	330,668	323,447
Vienna	1,630,304	1,529,523	1,032,952	994,153	959,897	910,036
Walkertown	745,184	729,139	482,884	471,083	464,182	452,829
West Bend	114,295	115,216	77,129	75,480	76,877	76,079
Countywide	19,823,264	19,351,786	13,405,603	13,082,052	12,745,572	11,858,005

<sup>†</sup>Formerly Rural Hall

# ASSESSED VALUE OF ALL TAXABLE PROPERTY

FY Ended June 30,	(1) Tax Year Ended Dec. 31,	Real Property	Personal Property	Registered Vehicles	Public Services	(2) Total Direct Tax Rate	Total
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	36,356,840,560	4,535,890,086	4,700,799,098	1,035,344,344	0.6778	46,628,874,088
*2026	2025	55,291,159,498	4,489,449,221	4,870,510,365	1,065,700,832	0.5352	65,716,819,914
**2027	2026	55,701,272,098	4,419,519,775	5,147,761,642	1,105,907,463	0.5520	66,374,461,178

**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>2027</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>
Forsyth County	.5352	.6778	.6778	.6778	.6778	.6778	.7435	.7535	.7235	.7235
City of Winston-Salem	.5670	.7250	.6610	.6360	.6124	.6374	.6374	.5974	.5974	.5974
Town of Bethania	.2400	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000
City of High Point	.6475	.6475	.6175	.6175	.6475	.6475	.6475	.6475	.6475	.6475
Town of Kernersville	.5090	.5840	.5590	.5590	.5590	.5700	.5700	.5700	.5700	.5545
Town of Rural Hall	.2800	.3400	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100
City of King	.4700	.4700	.4700	.4700	.4700	.4220	.4220	.4220	.4220	.4220
Town of Walkertown	.1600	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000
Village of Clemmons	.1500	.1500	.1500	.1500	.1500	.1150	.1150	.1150	.1150	.1150
Town of Lewisville	.1800	.2170	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770
Village of Tobaccoville	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
<b>Fire Tax Districts:</b>										
Beeson Cross Rds.	.0650	.0950	.0950	.0950	.0950	.0950	.0950	.0950	.0986	.0880
Beeson Cross Rds. Svc. Dist.	.0650	.0950	.0950	.0950	.0950	.9500	.9500	.9500	.0986	.0880
Belews Creek	.0750	.1100	.1100	.1100	.1100	.1100	.1100	.1100	.1136	.1100
City View	.0695	.1000	.1000	.1000	.1000	.1000	.1000	.1050	.1086	.1050
Clemmons	.0580	.0800	.0600	.0600	.0600	.0600	.0600	.0600	.0636	.0600
Forest Hill	.0775	.1200	.1200	.1150	.1150	.1150	.1150	.1150	.1086	.1050
Griffith	.0750	.1100	.0850	.0650	.0650	.0650	.0650	.0650	.0586	.0550
Gumtree	.0855	.1225	.1225	.1225	.1000	.1000	.1000	.1000	.1036	.1000
Honeytown	.1060	.1500	.1500	.1500	.1500	.1500	.1500	.1500	.1336	.1100
King (Forsyth County)	.0795	.0850	.0850	.0838	.0838	.0750	.0750	.0750	.0786	.0750
Lewisville	.0630	.0900	.0850	.0850	.0800	.0800	.0800	.0800	.0836	.0800
Mineral Springs	.0775	.1200	.1200	.1150	.1150	.1150	.1150	.1150	.1086	.1050
Mineral Springs Svc. Dist.	.0775	.1200	.1200	.1150	.1150	.1150	.1150	.1150	.1086	.1050
Mount Tabor	.0590	.0850	.0850	.0850	.0850	.0850	.0850	.0850	.0786	.0750
Old Richmond	.0810	.1150	.0950	.0950	.0950	.0950	.0950	.0950	.0986	.0950
Piney Grove	.0956	.1400	.1400	.1400	.1400	.1400	.1400	.1400	.1436	.1300
Rural Hall	.0735	.1050	.1050	.1050	.1050	.1100	.1050	.1050	.1086	.1050
Salem Chapel	.0960	.1400	.1400	.1400	.1109	.1200	.1200	.1200	.1236	.1200
South Fork	.0580	.0800	.0600	.0600	.0600	.0600	.0600	.0600	.0636	.0600
Talley's Crossing	.0695	.1000	.1000	.1000	.1000	.1000	.1000	.1050	.1086	.1050
Triangle	.0630	.0920	.0920	.0920	.0920	.0920	.0920	.0920	.0956	.0920
Union Cross	.0995	.1350	.1350	.1350	.1200	.1200	.1200	.1200	.1236	.1200
Vienna	.0590	.0850	.0850	.0850	.0850	.0850	.0850	.0850	.0786	.0750
Walkertown	.0695	.1000	.1000	.1000	.1000	.1000	.1000	.1000	.1036	.1000
West Bend	.0630	.0900	.0850	.0850	.0800	.0800	.0800	.0800	.0836	.0800
Countywide Fire	.0179	.0039	.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>
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	0.5352
1986-87	0.5450		2026-27	

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

# PRIVILEGE LICENSES - FORSYTH COUNTY, NORTH CAROLINA

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## BEER & WINE

LICENSE YEAR MAY 1 - APRIL 30

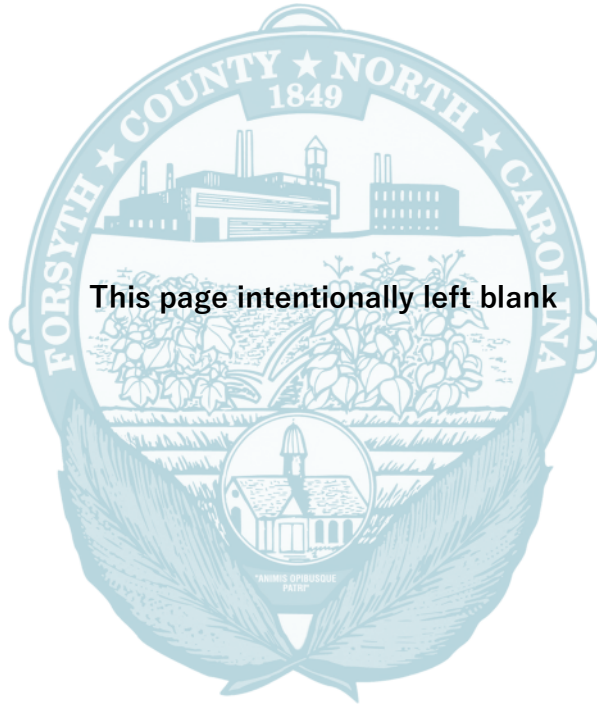
NON TRANSFERABLE

### BEER

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

### WINE

ON & OFF	\$25.00
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# ENHANCEMENT REQUESTS

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Animal Shelter	2 PT Front Desk Attendants	52,532	0	52,532
Sheriff's Office	Additional Detention Center Operational Funds	806,150	0	806,150
	Additional Funding for Equipment and Small Equipment	241,940	0	241,940
	Additional Funding for Overtime	917,500	0	917,500
	Additional Funding for Training Needs	307,713	0	307,713
	Ballistic Vests	180,000	0	180,000
	Cameras and Equipment for Court Personnel	10,000	0	10,000
	8 FT Domestic Violence Unit Positions	1,098,721	0	1,098,721
	5 FT Real-Time Intelligence Center Positions	489,269	0	489,269
	4 FT Detention Officer I Positions	314,933	0	314,933
	4 FT Deputy Officer I Positions for Patrol	643,893	0	643,893
	1 FT Assistant Communications Manager	97,192	0	97,192
	Gun Switch Out and Weapon Light	323,499	0	323,499
	Interview, Recording, and Calls AI Tools	80,000	0	80,000
	Magnet Forensics Automate Essentials and Review Bundle	22,040	0	22,040
	New Jacket Style for Patrol	41,900	0	41,900
	Night Shift Differential for Patrol	173,900	33,450	140,450
	1 FT Deputy I Position for Clemmons	164,733	164,733	0
	1 FT Senior Office Assistant for Records/Pistol Permits	18,710	0	18,710
	1 FT Grant Analyst	85,396	0	85,396
	Replace DJII Drone Inventory	397,646	0	397,646
	Replace Audio-Visual Equipment	74,000	0	74,000
	Real-Time Intelligence Center Operations, Tech, and Training	95,600	0	95,600
	StarChase Subscription	25,854	0	25,854
10 FT Animal Services Positions	1,594,277	0	1,594,277	
Structured Career Ladder for Crime/Intelligence Analysts	34,860	0	34,860	
2 Harley Davidson Motorcycles – Clemmons	79,000	0	79,000	
Emergency Services	4 FT EMS Captains - Supervision	369,144	0	369,144
	1 FT Quality Assurance Analyst	78,390	0	78,390
	Ballistic Vest Replacement	60,000	0	60,000
	Unit 209 Replacement	376,000	0	376,000
	Unit 976 Replacement	99,100	0	99,100
	3 FT Fire Investigators	479,098	0	479,098
	1 FT Training Captain/Grants Manager	235,282	0	235,282
	2 FT EMS Captains – Training	184,572	0	184,572
	2 FT Firefighter Positions	332,344	0	332,344
	Ambulance Enhancement 1	725,597	0	725,597
	Ambulance Enhancement 2	1,006,497	0	1,006,497
Interagency Communications	Communications Analyzer	65,000	0	65,000
	1 FT Radio Subscriber Technician	244,490	0	244,490
	1 FT Radio Systems Technician	244,490	0	244,490
	Surveillance Cameras	35,000	0	35,000
Environmental Assistance and Protection	Community Hygiene Solid Waste Abatement	75,000	0	75,000
Social Services	3 FT Social Workers for Special Assistance In-Home	229,870	114,935	114,935
	1 FT Eligibility Specialist – Medicaid	65,577	49,183	16,394
	Folder/Inserter, Document Software, and Printer	104,023	55,132	49,891

# ENHANCEMENT REQUESTS

Public Health	Forsyth WINS	428,000	250,000	178,000
<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Behavioral Health Services	Getting Ahead Pilot Program	5,322	0	5,322
NC Cooperative Extension	SNAP-Ed Funding Supplement	11,000	0	11,000
	1 FT Tanglewood Arboretum Maintenance Technician	39,500	0	39,500
	1 FT Office & Outreach Assistant	33,902	0	33,902
Public Libraries	Increase Audio-Visual Supplies	45,000	0	45,000
	Branch Furniture Replacement	14,950	0	14,950
Parks	CCTV Cameras at Tanglewood Park	91,000	0	91,000
	Festival of Lights Display Upgrade	60,000	0	60,000
	Incentive Program for Golf Related Improvements	200,000	0	200,000
	2 Kubota Utility Vehicles	51,000	0	51,000
	Playground #1 Replacement at Triad Park	355,000	177,500	177,500
	Prefabricated Shed for Aquatic Center	30,000	0	30,000
General Services	2 FT Automotive Staff	101,601	0	101,601
	Additional Contracted Security Services	532,980	0	532,980
	Fleet Management Information System	246,043	0	246,043
	2 FT Grounds Maintenance Technicians	119,627	0	119,627
Human Resources	County-wide Internship Program	13,626	0	13,626
	1 FT Human Resources Consultant – HRIS	90,945	0	90,945
Attorney's Office	1 FT Senior Assistant County Attorney – Code Enforcement	149,511	0	149,511
BOCC & Manager's Office	1 FT Internal Auditor	87,235	0	87,235
Board of Elections	Board Compensation Increase	12,000	0	12,000
Tax	Parcel Sync Pro	45,000	0	45,000
Non-Departmental	Grant Writer	87,506	0	87,506
	Recruitment and Retention Employee Benefit Consideration	4,719,605	0	4,719,605
	<b><u>TOTAL</u></b>	<b><u>17,200,869</u></b>	<b><u>844,933</u></b>	<b><u>16,355,936</u></b>

# ANIMAL SHELTER

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**Title of Enhancement:** Two PT Front Desk Attendants

Expenditure	\$52,532
Revenue	-
<b>Net County Dollars</b>	<b>\$52,532</b>

**Description of Request:**

The Animal Shelter is requesting \$52,532 to fund two part-time Front Desk Attendant positions to support shelter operations and improve service delivery.

Current staffing shortages have resulted in unanswered calls, long wait times, and reduced service quality. Limited staff availability restricts public service hours, while front desk gaps require the Office Administrator to cover duties, creating operational inefficiencies. Additionally, Animal Care Technicians are being diverted to support roles, reducing intake capacity and increasing compliance risks.

Adding these positions will improve customer service, reduce wait times, and allow staff to focus on core responsibilities. The roles will also enhance connections to community resources, support volunteer coordination, and help reduce shelter intake through better public engagement.

While not a mandated requirement, this request aligns with County goals by improving operational efficiency, expanding service access, and strengthening overall service delivery. Previous alternatives, including temporary staffing and the Work Release Program, have not provided sustainable support.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# ATTORNEY'S OFFICE

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**Title of Enhancement:** Senior Assistant County Attorney (Code Enforcement) Position

Expenditure	\$149,511
Revenue	-
<b>Net County Dollars</b>	<b>\$149,511</b>

**Description of Request:**

The County Attorney's Office is requesting a Code Enforcement Attorney position. This position would provide dedicated legal support for the County's expanding code enforcement and community impact initiatives, with a focus on civil enforcement, housing-related matters, real property, tax, and recovery of abatement costs. Current County staff have increasingly been called upon to respond to County Code and Unified Development Ordinance violations in unincorporated areas of the County. In recent years, complaints regarding violations of County codes, including the Housing Code, Air Quality Control ordinance, Solid Waste ordinance, and UDO, have increased. The County has responded by investing in investigation and abatement, including new code enforcement officers, and budgeted civil abatement funds. The County Attorney's Office, however, does not have corresponding resources to support civil enforcement, including civil actions to seek injunctions, abatements, and fine recovery. This has resulted in criminal enforcement being slow and inadequate outcomes as current County staff do not have the capacity to take on such work. This request is intended, in part, to align legal resources with investments made in other departments through a dedicated Code Enforcement Attorney.

Primary position responsibilities of this position would be code enforcement, development of housing program expertise, and real property matters. If this position is not created, the County will likely need to retain outside counsel to handle such matters. The position would require at least five years of litigation experience, including local government, code enforcement, or similar experience. Pay range would be midway between the Deputy County Attorney and Assistant County Attorney positions.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# BEHAVIORAL HEALTH SERVICES

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**Title of Enhancement:** Getting Ahead Pilot Program

Expenditure	\$5,322
Revenue	-
<b>Net County Dollars</b>	<b>\$5,322</b>

**Description of Request:**

Behavioral Health Services is requesting \$5,322 to support the Getting Ahead Pilot Program, a 16-week peer support group designed to help approximately 12 participants identify barriers, build practical skills, and improve economic stability.

This non-mandated program aligns with County goals by supporting vulnerable populations, promoting economic mobility, and strengthening behavioral health services. Through the existing Stepping Up program, participants will be connected to community resources and employment supports while developing individualized plans for stability. Expected outcomes include increased understanding of economic challenges, improved participant engagement, and higher retention in the program.

The total cost includes \$4,800 for participant incentives and \$522 for materials, with food and childcare provided by community partners and facilitation handled by trained existing staff.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# COUNTY COMMISSIONERS & MANAGER

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**Title of Enhancement:** Internal Auditor Position

Expenditure	\$87,235
Revenue	-
<b>Net County Dollars</b>	<b>\$87,235</b>

**Description of Request:**

Internal Audit, within the County Commissioners & Manager’s Office, is requesting funds for the addition of an Internal Auditor position to the department. This position is requested to cover the critical gap that exists between Internal Audit’s lean staffing of two employees and the high-risk environment that comes with a \$600M annual operating budget, 2,500+ employees, and a new enterprise system (FCConnect). For an organization of Forsyth County’s size, this places the Internal Audit function significantly below industry benchmarks (Chartered Institute of Internal Auditors). Industry standards reports that organizations of this scale typically require a team of 4 to 10 full-time personnel staff to provide adequate coverage. The CIIA benchmarking study reports that 70.2% of organizations with over 1,000 employees have an Internal Audit staff of at least four FTEs, with the majority of organizations (50.9%) reporting a staff of 4 to 100 FTEs.

Internal Audit in Forsyth County has never increased in size, even as the County’s staffing, budget, and complexities have continued to grow. An annual operating budget of approximately \$600M and over 27 departments involve high transaction volumes and decentralized operations, both of which are primary indicators for needing higher Internal Agency staffing levels. Another Internal Auditor will enhance coverage by 50%. With only two auditors, the department currently lacks the resources to take on some of the new risks facing the County, including advanced data analytics, cybersecurity and artificial intelligence. Local governments are frequent targets for fraud, waste, and abuse. Adding Internal Audit staff increases the deterrence factor and allows for more frequent surprise audits of high-risk departments.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# BOARD OF ELECTIONS

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**Title of Enhancement:** Board Compensation Increase

Expenditure	\$12,000
Revenue	-
<b>Net County Dollars</b>	<b>\$12,000</b>

**Description of Request:**

The Board of Elections is requesting to increase Board compensation from \$24,000 to \$36,000, resulting in a net County dollar increase of \$12,000. This request is based on results from a recent pay study requested by the Board of Elections. This increase would align Forsyth County with comparable Counties across North Carolina regarding board compensation for members of the Board of Elections.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SOCIAL SERVICES

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**Title of Enhancement:** Adult Services – Three Social Workers for Special Assistance In-Home (SAIH)

Expenditure	\$229,870
Revenue	\$114,935
<b>Net County Dollars</b>	<b>\$114,935</b>

**Description of Request:**

Social Services is requesting the addition of three Social Worker positions to support the Special Assistance In-Home (SAIH) program due to increased demand since December 2023. These positions are reimbursed at up to 50%, helping to offset the County’s cost.

State law requires counties to provide SAIH services, and Session Law 2021-180 eliminated program caps, requiring that all eligible individuals be served with no waitlist permitted. This policy change has significantly increased caseloads and service demand.

Current staffing levels exceed the recommended 25–30 cases per Social Worker, negatively impacting timeliness, compliance, and quality of service delivery. While a previous mitigation strategy included reclassifying an existing position to 0.5 FTE, this has proven insufficient to address the growing workload.

Adding three Social Workers will improve case management capacity, ensure compliance with program requirements, and support timely and appropriate service delivery. The SAIH program plays a critical role in preventing premature institutional placement and enabling vulnerable adults to safely age in place.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SOCIAL SERVICES

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**Title of Enhancement:** Medicaid Services – Eligibility Specialist II

Expenditure	\$65,577
Revenue	\$49,183
<b>Net County Dollars</b>	<b>\$16,394</b>

**Description of Request:**

Social Services is requesting \$16,394 in Net County Dollars to fund one Eligibility Specialist II position to support eligibility determinations for the Special Assistance (SA) and Special Assistance In-Home (SAIH) programs.

Recent increases in income limits have expanded program eligibility, resulting in higher application volumes and increased case complexity. At the same time, counties are required to meet Medicaid timeliness standards of 45–90 days for processing applications and redeterminations.

Current staffing capacity is insufficient to keep pace with demand, creating a risk of delays and case backlogs that could impact service delivery and compliance.

Adding this position will improve processing timeliness, ensure adherence to state and federal requirements, and maintain access to critical benefits for eligible elderly adults and individuals with disabilities.

Expenditures will be reimbursed at a 75% rate.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SOCIAL SERVICES

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**Title of Enhancement:** Administration – Folder/Inserter, Document Software and Printer

Expenditure	\$104,023
Salary Savings	\$60,138
Revenue	\$55,132
<b>Net County Dollars</b>	<b>- \$11,247</b>

**Description of Request:**

Social Services (DSS) is requesting - \$11,247 in Net County Dollars to purchase a folder/inserter, document software, and printer to automate high-volume DSS client mailings.

Currently, the process is manual and requires approximately 2.5 Office Assistant (OA) FTEs, who spend nearly 80% of their time printing, folding, and stuffing between 3,700 and 8,700 documents monthly. Implementing automation will significantly improve efficiency, enabling the reduction of one Office Assistant position and allowing staff to be reallocated to higher-value administrative tasks.

This investment supports DHHS and DSS policy requirements to ensure that client notices and verification requests are mailed within 24-hours of case approval or denial.

Overall, the project will enhance timeliness, strengthen compliance, and improve customer service by ensuring faster, more reliable communication with clients. Expected outcomes include streamlined mail processing, increased productivity, and more efficient use of staff resources.

Offsetting this Enhancement is salary savings of \$60,138 and reimbursement at 53% rate.

*Manager's Recommendation: Recommended*

*Board Action:*

# ENVIRONMENTAL ASSISTANCE & PROTECTION

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**Title of Enhancement:** Community Hygiene Solid Waste Abatement

Expenditure	\$ 75,000
Revenue	-
<b>Net County Dollars</b>	<b>\$ 75,000</b>

**Description of Request:**

A request for \$75,000 is requested by the Forsyth County Office of Environmental Assistance and Protection to contract services for the abatement of solid waste violations in unincorporated areas of the County.

Chapter 19 of the Forsyth County Code requires proper storage, weekly removal, and approved disposal of solid waste. When property owners, including those of abandoned, heir-owned, or absentee-owned properties—fail to comply voluntarily, enforcement action is necessary. Historically, cases have been addressed through criminal charges; however, this request supports the use of civil remedies such as court-ordered abatement and injunctive relief.

Contracting these services will allow for faster resolution of violations, improved compliance, and enhanced protection of public health and safety. While not a state or federal mandate, the request aligns with County goals to reduce environmental hazards and improve community conditions.

Expected outcomes include more timely case resolution and more effective enforcement. No ongoing costs are anticipated.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Four EMS Operations Captain Positions

Expenditure	\$369,144
Revenue	-
<b>Net County Dollars</b>	<b>\$369,144</b>

**Description of Request:**

Emergency Services is requesting funds to add four EMS Captains to the Operations OCA. These positions would improve the span of control as current EMS Captains have up to 20 direct reports, as well as improve scene response with higher-level trained providers on EMS QRVs.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Quality Assurance Analyst Position

Expenditure	\$78,390
Revenue	-
<b>Net County Dollars</b>	<b>\$78,390</b>

**Description of Request:**

Emergency Services Telecommunications is requesting funds for the addition of a Quality Assurance Analyst position. This position would oversee staff training, compliance, certifications, and maintenance of training manuals; coordinate and facilitate APCO continuing education programs; complete hands-on CPR certification and manage required re-certifications; monitor, document, and review daily staffing observation reports; and conduct and complete required audits in compliance with CARES Registry standards.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Replacement of 97 Ballistic Vests

Expenditure	\$60,000
Revenue	-
<b>Net County Dollars</b>	<b>\$60,000</b>

**Description of Request:**

Emergency Services is requesting the funds to replace 97 ballistic vests at \$619 each for their EMS division. Current vests expire this year (2026). Ballistic vests ensure the safety of EMS personnel on dynamic scenes, and are recommended to be worn during any “Active Threat” situations or any calls of a “violent nature,” such as shooting, stabbing, domestic violence, address flagged for known violence against public safety personnel, etc. Ambulances will be equipped with two vests each and QRVs will have one, with additional vests located at Station #8.

*Manager's Recommendation: Recommended in CIP*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Replacement of Unit 209

Expenditure	\$376,000
Revenue	-
<b>Net County Dollars</b>	<b>\$376,000</b>

**Description of Request:**

Emergency Services is requesting funds for the replacement of their Fire division's Unit 209 truck. This request addresses the scheduled replacement of Suppression Vehicle 3416 as part of the Fire Division Capital Replacement Plan. This unit is a 2015 Ford F-550 light rescue truck that is assigned as a response unit for the 09 Program. The current unit is over ten years old, has 160,000+ miles on it and has been experiencing considerable down time due to maintenance issues caused by age and heavy-duty use of the vehicle. Current lead time for a replacement unit is 18 to 24 months, making it more necessary to address replacement in the FY27 budget process. The estimate for replacement was obtained from actual cost of current units in production for Units 109 and 309 as well as some inflationary adjustment. The current vehicle is maintained on the recommended fleet schedule whereas all repair issues are addressed immediately. Funding would be provided through the Countywide Fire Service District which was created for this purpose.

This request addresses the ability of the 09 Suppression Unit to complete fire prevention inspections (NCGS 153A-351 and NCGS 153A-364) and fire origin and cause investigations (NCGS 58-79-1) which are mandated by state statute and one of the assigned duties of the 09 Suppression Program. It also reinforces regular replacement of Fire Division vehicles through a Fire Division Capital Replacement Plan and addresses a recommendation from the NC Fire Chief Consulting Emergency Services Study Fire Division Recommendation #6 stating "The response vehicles for Forsyth County's squad program are essential for your crews to be able to perform their jobs. Feedback received indicates that there have been gaps with replacing these vehicles in a timely manner in recent years and it is recommended that Forsyth County provide attention to these response vehicle needs and prioritize the replacement of current aged equipment. It is critical that emergency response equipment and vehicles be kept in top working condition as a core safety consideration."

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Replacement of Unit 976

Expenditure	\$99,100
Revenue	-
<b>Net County Dollars</b>	<b>\$99,100</b>

**Description of Request:**

Emergency Services is requesting funds for the replacement of their Fire division’s Prevention Unit 976 (Vehicle 7028) as part of the Fire Division Capital Replacement Plan. This unit is a 2018 Ram 1500 that is assigned to an Assistant Fire Marshal position within our Prevention Division, and replaces Vehicle 7028 with a like unit that is consistent with the current prevention fleet. The current unit is over eight years old, has 160,000+ miles, and due to the heavy-duty day-to-day use and use as an emergency response unit it is necessary to plan for replacement on a regular schedule to prevent downtime and maintenance issues that would otherwise place a daily use vehicle out of service. The estimate for replacement was obtained from actual cost of current units replaced in previous fiscal years as well as some inflationary adjustment. The current vehicle is maintained on the recommended fleet schedule whereas all repair issues are addressed immediately. Funding would be provided through the Countywide Fire Service District which was created for this purpose.

This request addresses the ability for the assigned Assistant Fire Marshal in the Fire Prevention Bureau to complete fire prevention inspections (NCGS 153A-351 and NCGS 153A-364) and fire origin and cause investigations (NCGS 58-79-1) which are mandated by state statute. It also reinforces regular replacement of Fire Division vehicles through a Fire Division Capital Replacement Plan, as well as addresses a recommendation from the NC Fire Chief Consulting Emergency Services Study Fire Division Recommendation #6 which states "The response vehicles for Forsyth County's squad program are essential for your crews to be able to perform their jobs. Feedback received indicates that there have been gaps with replacing these vehicles in a timely manner in recent years and it is recommended that Forsyth County provide attention to these response vehicle needs and prioritize the replacement of current aged equipment. It is critical that emergency response equipment and vehicles be kept in top working condition as a core safety consideration."

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Three 24-Hour Shift Fire Investigator Positions

Expenditure	\$479,098
Revenue	-
<b>Net County Dollars</b>	<b>\$479,098</b>

**Description of Request:**

Emergency Services is requesting funds for the addition of three 24-hour shift Fire Investigator positions. These positions would allow a 24-hour Prevention Shift Investigator who is a trained firefighter and well-versed in the fire code and fire investigations to manage fire prevention activities while on shift with the 09 Units. This reinforces the department’s compliance with NCGS 58-79-1 (Fire Investigations), NCGS 58-79-20 (Fire Inspections), Forsyth County Code Section 10-3 – 10-14, as well as compliance with recommendations noted in the Strategic Plan Analysis (“Gaps” pg. 111, “Critical Needs Identified” pg. 113) completed by NC Fire Chief Consulting. By removing fire inspections and investigation responsibilities from the Suppression 09 Units, which has seen high turnover over the past five 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 fire departments in our region, such as the Kernersville Fire Department and the Winston-Salem Fire Department. Over the past year, the High Point Fire Department has also successfully transitioned fire inspections away from their suppression units. Moreover, this change would ensure that an additional highly qualified firefighter/investigator is present at emergency scenes during each shift.

If these positions are not approved, civil liability will continue to increase for damages arising for non-code compliance and incomplete/inaccurate fire investigations. The Fire Prevention program (Investigations, Inspections and Public Education) also directly affects every contracted fire department by providing maximum credit during NC Office of State Fire Marshal ISO inspections. This request is further referenced in the 2025 Strategic Plan Analysis completed by NC Fire Chief Consulting, as well as supports the Forsyth County Board of County Commissioner’s Public Safety goal by improving safety and emergency services through equitable allocation of resources and stable staffing.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Training Captain/Grants Manager Position

Expenditure	\$235,282
Revenue	-
<b>Net County Dollars</b>	<b>\$235,282</b>

**Description of Request:**

Emergency Services is requesting funds to an additional Training Officer/Grants Manager position to their Fire Prevention division to help increase training for current staff. The Suppression and Prevention staff have grown over the years, and with it the need for increased training capacity. All of the required training staff must maintain for certifications is currently more than one training officer can keep up with. The addition of this position would allow our current training officer to do more hands-on training for our Suppression staff, as well as allow more training to our Prevention staff. Prevention is currently missing out on grants that would benefit not only them, but the VFDs, and having this position would allow more grant opportunities to be sought out and applied for.

This request specifically addresses Recommendation #7 for the Fire Division as part of the 2025 study conducted by NC Fire Chief Consulting. It will also allow for an increase in staffing to support further staffing needs, as recommended by the FCFC.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Two EMS Operations Captain Positions

Expenditure	\$184,572
Revenue	-
<b>Net County Dollars</b>	<b>\$184,572</b>

**Description of Request:**

Emergency Services is requesting funds to add two EMS Captains to the Training OCA. These positions would improve the span of control with internal training and education; allow the management of an expanded scope and EMT training for all Fire Departments, as FTCC is no longer providing this service; and allow the development of internal education for EMTs, AEMTs, and Paramedics.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Two Firefighter Positions & Supervisor Response Pick-Up Truck

Expenditure	\$332,344
Revenue	-
<b>Net County Dollars</b>	<b>\$332,344</b>

**Description of Request:**

Emergency Services is requesting funds to add two firefighter positions and the purchase of a response truck and equipment for the Suppression shift supervisor. This request is in response to recommendation #4 for Fire Division from the Emergency Services study conducted by NC Fire Chief Consulting. The recommendation states that "...Forsyth County leadership work to designate the squad shift supervisor with a response vehicle separate from the squad. This structure would allow the shift supervisor (Captain) to respond wherever needed within the county to be able to more clearly supervise the persons that he or she is responsible for."

Two additional firefighters are needed to replace the open position created by the movement of the shift supervisor to operate as a supervisor only, and to maintain current staffing on the 09 squad trucks. This request allows the current shift supervisor position to move from a truck assignment to an assignment that would allow them to supervise their shift. The shift supervisor position is currently assigned to one of the three response trucks which makes it difficult to supervise their shift personnel on the remaining two response trucks located in different areas of the county, county personnel assigned at Vienna Fire Department, and airport firefighters stationed at Smith Reynolds Airport. The supervisor must currently leave their assigned response district to handle supervisory issues and tasks leaving a third of the county uncovered by the additional manpower resources. Removing the supervisor from a response vehicle to their own vehicle and adding two firefighters would provide two personnel on two units, three personnel on one unit, and a roaming shift supervisor who is able to respond to incidents as well as respond to supervisory needs with the three other response units, county Vienna Fire Department personnel, and CFR-1 personnel. This maintains the current staffing model while adding the roaming supervisor. The request also continues to support the volunteer fire system by putting qualified personnel on scene to provide needed manpower to mitigate emergency incidents.

*Manager's Recommendation: Both positions and partial equipment included in FY27 Recommended Budget*

*Board Action:*

# EMERGENCY SERVICES

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**Title of Enhancement:** Ambulance Enhancement 1 – Fund Replacement Plan

Expenditure	\$725,597
Revenue	-
<b>Net County Dollars</b>	<b>\$725,597</b>

**Description of Request:**

This Enhancement fully funds an ambulance replacement plan for the existing fleet. The budget amount of \$851,043 included in previous years is insufficient to keep the current service level. Mileage and conditions will continue to deteriorate, leaving more ambulances out of service. This enhancement would allow for one additional replacement ambulance, one additional ambulance remount, plus the replacement of necessary equipment that has reached the end of its life cycle, including a power load and ambulance stretcher. This enhancement would make the total budget for ambulance replacement in FY27 \$1,576,640 and would fully fund ambulance replacement needs at the current fleet size.

*Manager's Recommendation: No Recommendation*

*Board Action:*

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# EMERGENCY SERVICES

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**Title of Enhancement:** Ambulance Enhancement 2 - Increase Fleet size

Expenditure	\$1,006,497
Revenue	-
<b>Net County Dollars</b>	<b>\$1,006,497</b>

**Description of Request:**

This Enhancement would fund the ambulance replacement plan for the existing fleet plus an incremental growth strategy with the goal to increase the fleet size by one unit in FY27 to improve response times. Instead of adding one additional new ambulance, this plan would allow Emergency Services to add one truck as a part of their replacement schedule, and to keep the replaced truck instead of sending it to surplus. This would be a more economical option to increase the ambulance fleet size by one and add it to the replacement schedule for future years. The expansion truck would need new radios, a life pack, stretcher, and a power load for a total of \$176,500. This approach would save on the purchase of a truck. This enhancement would increase the ambulance fleet budget from a total of \$851,043 to \$1,857,540.

*Manager's Recommendation: No Recommendation*

*Board Action:*

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# GENERAL SERVICES

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**Title of Enhancement:** 2 Additional Staff for Automotive Services

Expenditure	\$ 101,601
Revenue	-
<b>Net County Dollars</b>	<b>\$ 101,601</b>

**Description of Request:**

This request is for two additional positions within the Automotive Services division of General Services: 1 Automotive Technician and 1 Emergency Vehicle Technician. This is in response to the growing fleet size and changing needs of the division. In FY17, Forsyth County had 575 vehicles in the fleet. Currently, in FY26, there are over 700 vehicles in the fleet. Further, the growth in size also includes new vehicles types, such as EVs which present a new challenge for maintenance. Since FY17 there have been no new technicians added to the Automotive Services divisions during this time to offset the growing fleet. However, the division is now at a point of needing additional technicians to timely maintain vehicles. For example: FCSO preventative maintenance appointments are currently 3-5weeks out on scheduling due to the current volume of work. Understandably, GSV routinely receives complaints about long lead times for appointments. This is merely one example of the longer than necessary lead times for known preventative maintenance needs. We also receive complaints about how long it takes vehicles to get turned around for non-preventative maintenance repairs. For example: CED waited approximately 6 weeks for a repair on their vehicle because of staffing shortages. With additional technician positions, the goal is to turn around vehicles in a more timely manner and reduce what is sent out to third party vendors.

The additional Automotive Technician (pay grade 25) will provide service to general fleet vehicles and assist as needed with ambulance repairs as needed.

The Emergency Vehicle Technician (pay grade 30) will mainly service emergency services ambulances but also provide support to law enforcement vehicles. This request is a result of the latest assessment provided by the EMS consultant, who recommended a dedicated Emergency Vehicle Technician. It's our understanding that this is industry standard but is not something Forsyth County has implemented historically. The hope is to create this position and hopefully have an internal candidate fill the position as he's expressed interest in it and shows capacity to do the job. We also have included a training enhancement for this position to complete the formal EVT certification courses. Given our current pay scale and the specialization of the role, we do not anticipate any candidate coming to us who has already completed the EVT courses - whether internal or external.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# GENERAL SERVICES

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**Title of Enhancement:** Contracted Security Services Additions

Expenditure	\$ 532,980
Revenue	-
<b>Net County Dollars</b>	<b>\$ 532,980</b>

**Description of Request:**

The General Services Department is requesting additional security posts and coverage for county properties. These are additional posts and coverage for the security services contract, to address needs and requests from various departments. The pricing comes from the low bid vendor, for the proposed new contract for FY27. Additional posts and coverages include: 1 mobile patrol security guard for night time hours, 1 CPO (sworn law enforcement) for Annex 1 for day time hours, coverage for 1 CPO (sworn law enforcement) to be based at the HHS campus 24/7, coverage for 1 security guard to be based at the HHS campus 24/7, and 1 security guard for the new Ag Park location for day time hours. Expanded coverage at the HHS campus is to address a variety of needs coming from the buildings in the area. However, these 24/7 positions would be responsible to respond to any location as-needed within their shift. The position would also be expected to work special events planned outside normal business hours. This request would address security needs at Behavioral Health Services, DSS, the Family Justice Center, Emergency Services, the Central Library, and others. General Services aims to better protect our physical assets by having more positions to complete property checks

*Manager's Recommendation: No Recommendation*

*Board Action:*

# GENERAL SERVICES

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**Title of Enhancement:** Fleet Management Information System Request & Geo-Tagging & Telematics

Expenditure	\$ 246,043
Revenue	-
<b>Net County Dollars</b>	<b>\$ 246,043</b>

**Description of Request:**

The General Services Department is requesting a fleet maintenance information system (FMIS) for \$120,043 in year one, and geo-tagging and telematics for 700 vehicles for \$126,000. The FMIS software, is specialized for vehicle management and would allow for enhanced reporting, recording keeping, and productivity analysis. The current system was build for building maintenance and work orders and is insufficient for data storage and analysis for a modern fleet. Geotagging would further enhance the accuracy of fleet data. GSV Automotive Services’ ability to ascertain data relative to vehicle mileage and vehicle diagnostics is limited to twice per year during 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:

1. Gather real-time, accurate vehicle mileage anytime, rather than only 2x/yr
2. 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
3. Assess vehicle utilization by having data on usage
4. Determine average fuel consumption per vehicle
5. Have information on driving patterns (for example: hard stops, fast take-offs, etc.) which contributes to service needs & the overall life of a vehicle
5. Gain suggestions to decrease the vehicle’s carbon footprint
6. Capacity to track a vehicle’s location & driving route\*
7. Ability for Risk Management to validate statements related to accidents

The geo-tagging and telematics software also will interface with the FMIS software being requested.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# GENERAL SERVICES

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**Title of Enhancement:** Grounds Maintenance Tech I Positions (2)

Expenditure	\$ 119,627
Revenue	-
<b>Net County Dollars</b>	<b>\$ 119,627</b>

**Description of Request:**

The General Services Department is requesting two (2) new Grounds Maintenance Tech I positions. This would increase the number of positions in the Grounds division to 20 total employees from 18. Additional staff are needed to keep up with the required weekly maintenance of the county’s growing number of properties. The responsibilities of the Grounds Division continue to expand with the addition of new sites such as Belews Creek Park, Liberty Plaza, the Forsyth County Agricultural Complex, Highland Park, and the upcoming Phase Two of Belews Creek Park. Total acreage increased in FY26 by 106ac. Once Phase II of Belews Lake Park goes online, that acreage will increase further. In addition, the ongoing upkeep of vacant properties further strains current staffing levels, making it increasingly difficult to maintain all areas to the expected standards. Furthermore, it is stated that the Parks and Recreation will not be renewing their contract for mowing of Union Cross Park. If this occurs and the responsibility is shifted to the Grounds Maintenance Division, it will NOT be able to be absorbed without additional staffing.

Landscaping provides the public with their first impression of county properties, making it a key component of overall presentation. Adding two additional positions to the Grounds Division would significantly enhance the appearance and upkeep of all county properties as we'd be able to have an additional team of workers. Recent construction has introduced buildings with more complex landscaping needs, while updates to older properties have also increased maintenance demands. With the expansion of mowing acreage, the current staff is struggling to keep up with internal project requests, equipment maintenance, bush and tree trimming, and weed control. Increasing the team size would allow us to create a fourth mowing route, reducing the time spent on mowing and enabling employees to focus more effectively on other essential tasks. During snow events, the additional staff would also help expedite snow removal efforts across county properties.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# HUMAN RESOURCES

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**Title of Enhancement:** County-wide Internship Program

Expenditure	\$ 13,626
Revenue	-
<b>Net County Dollars</b>	<b>\$ 13,626</b>

**Description of Request:**

The Human Resources department is requesting one (3) part-time PCN's to be used throughout the year for a Formal countywide internship program. Participants would be paid \$15/hr for 240 hours per position. A paid internship program provides part-time employees with practical, hands-on experience, enabling them to actively learn and apply skills rather than simply observe.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# HUMAN RESOURCES

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**Title of Enhancement:** Human Resources Consultant - HRIS

Expenditure	\$ 90,945
Revenue	-
<b>Net County Dollars</b>	<b>\$ 90,945</b>

**Description of Request:**

The Human Resources department is requesting one (1) new position to support the County and HR Department’s growing need to ensure the effective administration, sustainability, and optimization of the HR management systems. Forsyth County implemented a new Human Capital Management system (HCM) - FC Connect in May 2023 and plans to implement a new learning management system (LMS) in FY 2026. The County relies on FC Connect as its HCM system to manage critical employee data, benefits administration, position control, personnel files, performance management, and payroll/timecard related processes. Currently FC Connect responsibilities are absorbed by existing staff. This new workload of testing, troubleshooting, and coordinating has been added to these staff in addition to normal work responsibilities, with no other duties removed from their job. This structure limits the County’s ability to proactively manage system performance, respond efficiently to issues, plan for system needs, and hinders the ability to be forward-thinking in regular job assignments. From July 1, 2024, to June 30, 2025, Human Resources staff entered 130 Boss Tickets for assistance with FC Connect. From July 1, 2025, to January 9, 2026, Human Resources staff entered 50 Boss Tickets for assistance with FC Connect.

*Manager’s Recommendation: No Recommendation*

*Board Action:*

# INTERAGENCY COMMUNICATIONS

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**Title of Enhancement:** Communications Analyzer

Expenditure	\$65,000
Revenue	-
<b>Net County Dollars</b>	<b>\$65,000</b>

**Description of Request:**

Interagency Communications (IAC) is requesting funds for the purchase of a Communications Analyzer, which will allow for in-house tuning and alignment of subscriber radios. The addition this invaluable piece of equipment will allow IAC to perform required FCC tuning and alignment as well as advanced troubleshooting and preventative maintenance on subscriber radios 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. 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. Expeditious service and maintenance of these radios is a must to keep our first responders safe and connected with each other.

We are currently forced to outsource this service via third party vendors, which are unable to provide timely service. We have previously experienced delays of up to an 8-month turnaround for this service. In addition to the delays, some units are returned unrepaired 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, and IAC recently received notification from Motorola that their flat rate repair fees would be increasing. For example, on one of our particular radio models, 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 a simple one, 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. 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.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# INTERAGENCY COMMUNICATIONS

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**Title of Enhancement:** Radio Subscriber Technician Position

Expenditure	\$244,490
Revenue	-
<b>Net County Dollars</b>	<b>\$244,490</b>

**Description of Request:**

Interagency Communications (IAC) is requesting funds for the addition of a Radio Subscriber Technician position. This request is to support our 3,000+ subscriber radios and related equipment utilized daily by the agencies/departments who operate on the radio system. There are currently no staff to address the daily need for subscriber maintenance, alignment and programming updates, and 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 unreliable, and there have been many issues that have arisen from these vendors not providing quality service, inadvertently causing IAC to end up rectifying the problem anyway. Cutting out these third 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+ subscriber radios, saving an estimated \$50,000 in service fees. The negative impact of this is that it removes 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 will 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, placing 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, and the Fire Station Alerting system.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# INTERAGENCY COMMUNICATIONS

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**Title of Enhancement:** Radio Systems Technician Position

Expenditure	\$244,490
Revenue	-
<b>Net County Dollars</b>	<b>\$244,490</b>

**Description of Request:**

Interagency Communications (IAC) is requesting funds for the addition of a Radio Systems Technician position. This request is to fill critical gaps in the day-to-day support of our P25 Radio System. With the implementation of this new radio system, technical responsibilities of IAC are increasing and additional full-time staff will be required to attend to system demands to ensure continuous up time. The addition of this 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, and the responsibility of making sure this equipment correctly integrates with our P25 system falls on IAC which currently does not have any staff to manage these integrations, leaving 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, which places our emergency responders and the citizens 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, and the Fire Station Alerting system.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# INTERAGENCY COMMUNICATIONS

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**Title of Enhancement:** Surveillance Cameras

Expenditure	\$35,000
Revenue	-
<b>Net County Dollars</b>	<b>\$35,000</b>

**Description of Request:**

Interagency Communications (IAC) is requesting funds for the installation of surveillance cameras at eight tower site facilities. IAC is responsible for security, maintenance and upkeep of these 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. At one location there are ongoing issues with the homeless population using part of the facility as a campsite as well as dumping trash. Evidence has also been found at one location of someone tampering with the electric meter.

IAC needs to be more proactive than reactive. The security of these sites is of utmost concern. 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.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# FORSYTH COUNTY PUBLIC LIBRARIES

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**Title of Enhancement:** Audio-Visual Supplies

Expenditure	\$45,000
Revenue	-
<b>Net County Dollars</b>	<b>\$45,000</b>

**Description of Request:**

The Forsyth County Public Library is requesting supplemental funds for its Audio-Visual (AV) Supplies budget. Current budget continues to be insufficient in meeting the demands of its public, as their Materials budget is a distant third among urban libraries in North Carolina. Additional funds would allow the Library to more adequately meet patron demand for a variety of audio-visual materials through the Central Library and nine branches and Outreach programs including research, genealogy, pleasure reading, AV, children’s, career, education, and job-related materials. Consumers continue to be on long wait lists for the most popular audiobooks, with the current average wait time at 46 days. Many titles show at least a six-month wait time. Supply is currently three per capita, but this request would allow us to bring it up to closer to four like most other NC counties.

Metered access drives up cost of AV items. The majority are purchased for only a certain number of checkouts or are only available for a certain amount of time (one or two years) before it must be repurchased at an average cost of \$54.62 per eBook and \$73.49 per eAudio. The average hold ratio is currently at 13:1, with the highest at 45:1 for eBook and 53:1 for eAudio.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# FORSYTH COUNTY PUBLIC LIBRARIES

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**Title of Enhancement:** Branch Furniture Replacement

Expenditure	\$14,950
Revenue	-
<b>Net County Dollars</b>	<b>\$14,950</b>

**Description of Request:**

The Library is requesting funds for four of our Forsyth County Public Library branches table and/or chair replacements, including the Carver School Road, Southside, Reynolda Manor, and Walkertown locations at about \$150 per chair and \$130 to \$175 per table. The Carver School Road branch is in need of 30 replacement chairs to replace those that were originally purchased for this building; the Southside branch needs to replace 24 chairs and 9 tables; Reynolda Manor needs to replace 10 computer chairs and 5 tables; and Walkertown needs to replace 18 chairs and 5 tables. These are all well-used, dated, and showing significant signs of wear and tear. The original chairs have snagged and ripped fabric, along with broken and chipped wood shown on the seat, as well as are heavily faded. The Library would like to ensure the safety and comfort of our patrons and invest in replacing the most worn and unstable library furniture.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# NC COOPERATIVE EXTENSION

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**Title of Enhancement:** FCS Agent SNAP Funding Offset

Expenditure	\$11,000
Revenue	-
<b>Net County Dollars</b>	<b>\$11,000</b>

**Description of Request:**

NC Cooperative Extension is requesting \$11,000 to fully fund a position that previously partially funded by federal Snap-Ed funds. Federal funds ended October 1, 2025 and NC State has and will continue to cover the federal portion through September 2026.

The Agent in this role provides a variety of programs. The first is a Donation Station booth at three local farmers markets to collect produce for food pantries. In 2025, these stations collected 2,927 pounds of food for four local food pantries, benefitting 1,503 families and an estimated 6,031 people. This position teaches 23 Healthy Eating & Physical Activity Education Youth Classes reaching 615 students, eight Nutrition & Physical Activity Education Adult classes, including three in Spanish, reaching 73 adults, and 13 Home Food Preparation & Preservation Education classes, reaching 214 adults.

The agent has also been partnering closely with Health and Human Services to enhance education for their program participants, including providing education about reading nutrition labels for 59 participants awaiting medical screenings.

Lastly, the department will soon be moving into a new facility with a demonstration kitchen that will increase the number of trainings this staff person would be able to offer.

*Manager's Recommendation:* Recommended

*Board Action:*

# NC COOPERATIVE EXTENSION

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**Title of Enhancement:** FT Tanglewood Arboretum Maintenance Technician

Expenditure	\$39,500
Revenue	-
<b>Net County Dollars</b>	<b>\$39,500</b>

**Description of Request:**

The Arboretum at Tanglewood Park is a three-acre landscaped area within Tanglewood Park. The Arboretum is used by NC Cooperative Extension as a public demonstration garden. Visitors can learn about gardening by viewing examples of plants that grow well in the Piedmont region of North Carolina. They can also benefit from more formal education opportunities within the Arboretum, including hands-on workshops on pruning, classes about home gardening, and education for youth about plant science. In 2025, the Arboretum was visited by 49,656 people. Staff and volunteers offered ten gardening classes for adults with 286 people attending. From these classes, 283 people gained gardening skills, and 149 community members began implementing best practices in their home gardens.

The Youth Education Program at the Arboretum is held each spring for third grade students. From 2023 to 2025, 1,772 third grade students participated, representing nineteen local elementary schools. The students learned about soil, compost, seeds, and plants. After attending, 86% of the students correctly answered questions about plant science and 74% of teachers participating used supplemental information about the lessons in their classrooms. One teacher reported, "This is one of the best programs offered to WSFCS students. It's engaging, appropriate for our curriculum, and it gets kids outside into nature and teaches them to appreciate it."

A large portion of the Arboretum maintenance occurs through the assistance of Extension Master Gardener volunteers and other community volunteers. In 2025, volunteers contributed 5,036 hours of their time to assist with Arboretum maintenance programs and the educational programs for youth and adults that are held at the Arboretum. Volunteers are present every Wednesday morning from February through December to keep the Arboretum beautiful and safe.

The Arboretum Maintenance Technician is the primary support person for all the activities listed above. The Technician also completes maintenance tasks that volunteers cannot safely do, such as pesticide applications and pruning larger trees. The position is currently funded part time. To support the activities above, the position should be taken full-time. This is especially essential as the Extension office moves to Tobaccoville; with other department staff being farther from Tanglewood, it is essential to have a person at the Arboretum every day to ensure the safety of the Arboretum for visitors and volunteers. The full-time position will also enable our department to retain staff in this position longer. Since 2016, the position has been held by 5 different individuals. Each person has left to pursue further schooling or a full-time position that better meets their financial needs. When there is nobody holding this position, responsibilities for maintenance fall on other department staff and limit their ability to provide educational programs.

*Manager's Recommendation:* Not Recommended

*Board Action:*

# NC COOPERATIVE EXTENSION

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**Title of Enhancement:** Full-Time Office & Outreach Assistant

Expenditure	\$39,500
Revenue	\$0
<b>Net County Dollars</b>	<b>\$39,500</b>

**Description of Request:**

In 2025, Extension staff led 287 educational activities and supported 76 partner events, increasing administrative workload tied to outreach and event coordination. The office has one full-time Administrative Assistant (finance) and one part-time (0.5 FTE) Office Assistant. Staff are currently completing the administrative tasks that would become the responsibility of this position.

With this current model, staff can provide less direct education for the community because a significant amount of their time is being spent on these administrative tasks. Each educational activity staff plans and executes involves an estimated four hours of administrative work. Based on the 287 activities held in 2025, this translates to 1,148 hours annually or 22 hours per week. For community events where Extension staff participate, staff spend an estimated 2 hours coordinating with partners and preparing materials for each event. Based on 76 events in 2025, this translates to 152 hours annually or nearly 3 hours per week.

These administrative tasks are currently spread across ten staff members and could be more efficiently completed by a single administrative position. This would allow other staff to provide an increased number of educational activities and work with more community partners. It would also ensure that program information would be consistently uploaded to calendars and shared with the public, enhancing customer service and increasing our reach within the community.

*Manager's Recommendation:* Not Recommended

*Board Action:*

# NON-DEPARTMENTAL

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**Title of Enhancement:** Grant Writer

Expenditure	\$ 87,506
Revenue	-
<b>Net County Dollars</b>	<b>\$ 87,506</b>

**Description of Request:**

For several years, departments have successfully applied for grants for various projects as funding opportunities are discovered. Grant applications are typically completed by staff whose main job has nothing to do with researching and applying for grant funding. This enhancement request would provide funding to hire a dedicated individual to work with departments and assist with securing additional grant funding in order to reduce net County dollars.

While no revenue is reflected in this request, it is anticipated that this position would eventually pay for itself through the acquisition of new dollars for the County – not grants the County is already receiving.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# NON-DEPARTMENTAL

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**Title of Enhancement:** Recruitment and Retention Employee Benefit Consideration

Expenditure	\$ 4,719,605
Revenue	-
<b>Net County Dollars</b>	<b>\$ 4,719,605</b>

**Description of Request:**

This request is for several recruitment and retention strategies including holidays and additional employee benefit considerations:

<b>Juneteenth Holiday</b>	Add June 19th as a paid county holiday.	127,653
<b>Wellness Days</b>	Add paid wellness days.	382,960
<b>401k Contribution 2.5% to 5%</b>	Increase 401k contribution from 2.5% to 5% fo all eligible employees. Employees of LGERS participating organizations will accrue based on their total years of service with the retirement system instead of years of service with Forsyth County (recruitment tool)	3,900,396
<b>Service Credit for Annual Leave Accruals</b>	of service with Forsyth County (recruitment tool)	-
<b>Longevity Bonus</b>	Decrease Service Time to 5 Years	113,500
<b>Paid Parental Leave</b>	Up to six weeks of paid leave for the parental care of a newborn or a child placed for adoption, foster care, or guardianship within twelve months of the qualifying event that occurs on or after the effective date of this policy. Parental leave must be used concurrently with approved FMLA leave or another approved leave of absence for the qualifying event. Applicable to fulltime and part time employees who have been in a regular benefits eligible status for at least 12 months and have successfully completed their introductory period prior to the qualifying event as defined in the policy	99,000
<b>Bi-lingual pay</b>	Increase from \$0.65 to \$1.00	96,096
		<b>4,719,605</b>

*Manager's Recommendation: No Recommendation*

*Board Action:*

# PARKS & RECREATION

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**Title of Enhancement:** CCTV Cameras at Tanglewood Park Front Gate and Aquatic Center

Expenditure	\$91,000
Revenue	-
<b>Net County Dollars</b>	<b>\$91,000</b>

**Description of Request:**

Parks and Recreation is requesting \$91,000 for CCTV cameras, \$67,000 for the Aquatic Center and \$24,000 for the front gate. There has been an increase in concerns regarding safety within Tanglewood Park, particularly during evening hours. By installing CCTV cameras, park employees can monitor the park in real-time, acting as both a deterrent to crime and an aid for law enforcement in case an incident occurs. The visibility of these cameras is known to reduce vandalism and unsafe behavior, making the park a more inviting space for families and visitors. Furthermore, enhanced security can lead to increased usage of the park facilities, thereby supporting community health initiatives. This request aligns with the County’s goal to promote safe public spaces for recreation and leisure. Currently, there are no effective oversight measures in place beyond contracted security service and park patrols.

A camera system will include coverage of all interior and exterior locations of the Tanglewood Park Aquatic Center. Cameras will have the ability to provide a remote viewing of the live feed for all cameras, the ability to view recorded footage of up to 30 days, and the ability to provide a clear picture of all recorded footage. There is a current CCTV video camera system in place. However, the system is outdated, frequently breaks, and does not provide a clear picture of the recorded video. Additionally, the system does not allow for clipped recorded video files, remote viewing, or the ability to pull footage past seven days due to storage space.

The expectations of these cameras is to provide a safer and more secure facility with the ability for management to look into live feeds remotely or retroactively pull footage as needed and requested. Additionally, the presence of clear-pictured video cameras allows management to reliably monitor patrons and staff as issues or incidents should arise.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# PARKS & RECREATION

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**Title of Enhancement:** Festival of Lights Display Upgrade

Expenditure	\$60,000
Revenue	-
<b>Net County Dollars</b>	<b>\$60,000</b>

**Description of Request:**

Parks and Recreation is requesting additional funds to purchase new displays for the Annual Festival of Lights at Tanglewood Park, a cornerstone event that boosts tourism and community engagement. Current displays are aging and some have become non-functional, diminishing the event’s appeal and safety. Repairs have been conducted, but most displays are beyond the stage of repair. Investing in energy-efficient replacements will revitalize the festival experience and reduce long-term operational costs. These enhanced displays are expected to attract more attendees, thereby increasing revenue and local economic activity while fostering community pride and inclusion.

This initiative directly addresses the County goal to Promote Cultural and Community Engagement. While no specific state or federal mandate is cited, the request follows exhaustive efforts to repair existing equipment, which is now considered beyond the repair stage. Although there will be ongoing maintenance and electricity costs, these will be lower than current expenditures. The department expects this investment to result in increased attendance and higher community satisfaction with the event.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# PARKS & RECREATION

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**Title of Enhancement:** Incentive Program for Golf Related Improvements: Greens, Equipment, Irrigation

Expenditure Revenue	\$200,000
<b>Net County Dollars</b>	-
	<hr/>
	<b>\$200,000</b>

**Description of Request:**

This enhancement outlines the establishment of an incentive program for financing golf course improvements, focusing on equipment, irrigation, and golf course maintenance associated assets. The need for this program is underscored by past experiences with costly unexpected repairs, which have posed challenges to operational efficiency. This funding will help create a steady replacement plan for old tools and fix watering systems, preventing expensive emergency repairs and keeping the courses running smoothly. Maintaining high-quality golf courses is essential for attracting both local enthusiasts and tourists, which significantly contributes to County revenue. Any decline in greens conditions, equipment, or irrigation systems risks negatively impacting player experience and course ratings. Now that the new \$15 million Clubhouse is open, the course conditions must match that high standard to meet golfer expectations. The goal of this investment is simple: better course quality, happier golfers, and more money coming back into the County.

**Possible Financing Options:**

**Approach #1: Allocate/Reinvest 50% - 75% of Golf Division Profit**

- Annual average profit over the past three years suggests that 50% allocation would yield approximately \$140,000 annually. *Pros: Direct reinvestment into golf division assets; Minimal impact on ticket pricing or customer participation. Cons: Potential reduction in funding for other essential services if profits decrease; Relies on fluctuating profit margins, making funding inconsistent.*

**Approach #2: Reinvest \$2 from Each Round Played**

- Based on an average of 59,329 rounds played each year, this approach could generate approximately \$118,659 annually. *Pros: Provides a steady, predictable source of funding tied directly to participation; Allows for real-time adjustments based on demand and trends. Cons: Could deter some golfers if perceived as an additional fee.*

**Approach #3: Combination of Approaches #1 and #2**

- Allocating 30% of Golf Division profit and reinvesting \$1 from each round could yield approximately \$142,000 annually. *Pros: Diversifies funding sources, reducing risk associated with individual approaches; Balances internal budget constraints with stakeholder expectations. Cons: Balancing two different funding strategies could complicate financial oversight.*

*Manager's Recommendation: No Recommendation*

*Board Action:*

# PARKS & RECREATION

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**Title of Enhancement:** Two Kubota Utility Vehicles RTV

Expenditure	\$51,000
Revenue	-
<b>Net County Dollars</b>	<b>\$51,000</b>

**Description of Request:**

This enhancement includes the purchase of two (2) Kubota Utility Vehicles for Tanglewood Park. Currently at Tanglewood Park, there is one Kubota that is out of commission due to a failed transmission. That Kubota has 65,369 miles on it and is 12 years old. The cost of the transmission (part only) is over \$8,000. To put that money into a machine that will likely experience engine failure soon is not a fiscally responsible action.

There is another Kubota that is 9 years old with 40,359 miles on it that is starting to lose power and will undoubtedly fail in the very near future. Replacing both utility vehicles will lower operating costs by making repairs less often and be more fiscally responsible.

The consequences of not funding the request would lower efficiency in staff's ability to accomplish the mission statement at Tanglewood Park.

*Manager's Recommendation: Recommended in CIP*

*Board Action:*

# PARKS & RECREATION

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**Title of Enhancement:** Playground #1 Replacement at Triad Park

Expenditure	\$355,000
Revenue	(\$177,500)
<b>Net County Dollars</b>	<b>\$177,500</b>

**Description of Request:**

This enhancement request from Parks includes complete replacement of Playground #1 at Triad Park. This playground has far exceeded its' intended life cycle. The current structure is over 30 years old and shows significant wear. While this project has been on the replacement list for some time, budget constraints have prevented Parks from moving forward. In the meantime, temporary repairs have been made, including patching damaged surface areas and replacing individual components of the play structure to extend its' usability. However, these fixes are only short-term solutions. The playground now requires a full replacement to ensure safety and functionality. The new playground would be installed within the existing footprint, revitalizing the oldest section of the park. This upgrade would provide a safer, more modern play environment for children and families, enhancing their experiences when visiting Triad Park.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# PARKS & RECREATION

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**Title of Enhancement:** Prefabricated Shed for Aquatic Center

Expenditure	\$30,000
Revenue	-
<b>Net County Dollars</b>	<b>\$30,000</b>

**Description of Request:**

Parks and Recreation is requesting to purchase a prefabricated shed to be utilized as a lifeguard office at the Tanglewood Park Aquatic Center. Currently, lifeguards are utilizing a utility room in the main bathhouse which is limited in size and storage, and it blocks an area that could be utilized to operate two cash registers and running two lines. The Aquatic Center often faces capacity issues, long wait times, and overcrowding in the bathhouse area. Opening a second line would not only maximize revenue per hour but would also create a safer and more enjoyable environment for patrons. Secondly, this space is not air-conditioned and can become a hazard on extremely hot days, providing little to no relief for contracted lifeguard personnel. The addition of a finished and air-conditioned new building/shed would alleviate all these current issues. The \$30,000 estimate could be lowered if the building is purchased with an unfinished interior and the interior (insulation, wall/ceiling drywall or paneling, electrical, and AC mini-split/window unit) is completed internally by department staff.

This request helps provide a safer work environment for contracted personnel and additionally helps limit overcrowding inside of the bathhouse and in the exterior line for the public to enter the facility. This would provide a safer and more pleasant facility for the public.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# PUBLIC HEALTH

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**Title of Enhancement:** Forsyth WINS

Expenditure	\$428,000
Revenue	\$250,000
<b>Net County Dollars</b>	<b>\$178,000</b>

**Description of Request:**

The Public Health Department is requesting to continue the Forsyth Wins program into FY27. The total cost of the program is \$428,000 (line 372101-53615) in the budget request. This includes the contract with NBN for the administration of the program at \$365,000, \$40,000 for licensing the Cure Violence model from Cure Violence Global, and the \$23,000 for program evaluators. This will be offset by revenues of \$250,000 from a grant from the Governor's Crime Commission. The goal of the program is to reduce gun violence in its catchment area (East Winston). Neighbors for Better Neighborhoods uses violence interrupters to identify situations and individuals at risk for committing or being victimized by gun violence. NBN also does community outreach, education, training and events to complete its stated goals.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# PUBLIC HEALTH

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**Title of Enhancement:** Part-time Physician Assistant or Nurse Practitioner

Expenditure	\$68,023
Revenue	\$0
<b>Net County Dollars</b>	<b>\$68,023</b>

**Description of Request:**

Public Health is requesting funding for a part-time Physician Assistant or Nurse Practitioner to help staff the clinic. This request comes after the reduction in temporary staffing contracts, to provide lunch hours and some evening coverage, as well as serve as back-up to existing full-time providers in cases of annual and sick leave. This position may generate some revenue, as the clinic receives payments from insurance for services provided.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Additional Detention Center Operational Funds Due to Increased ADP

Expenditure	\$806,150
Revenue	-
<b>Net County Dollars</b>	<b>\$806,150</b>

**Description of Request:**

The Forsyth County Sheriff's Office requests increased operational funding for the detention center and transportation is necessitated by a sustained rise in the inmate population resulting from the implementation of North Carolina's Iryna's Law (House Bill 307). This 2025 legislation introduced significant criminal justice reforms, including stricter bail requirements for violent offenses and mandatory mental health evaluations for certain defendants, which have extended lengths of stay and increased the number of individuals held in custody. These changes have placed additional demands on detention center staffing, medical and mental health services, facility operations, and daily care requirements. Additional funding is essential to safely and effectively manage the increased population, maintain compliance with statutory and regulatory standards, and ensure the continued safety and well-being of inmates, staff, and the community.

Naphcare= \$500,000

Aramark= \$306,150

*Manager's Recommendation: Recommended*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Additional Funding for Equipment and Small Equipment Needs

Expenditure	\$241,940
Revenue	-
<b>Net County Dollars</b>	<b>\$241,940</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting equipment to support officer safety, operational readiness, and effective public safety operations. These items address critical operational gaps, replace aging or unavailable resources, and provide deputies with the tools necessary to safely and efficiently perform their duties. Without this funding, the agency would continue to face increased risk to personnel, operational delays, and reduced effectiveness in key enforcement, response, and investigative functions.

The requested equipment will enhance compliance with safety standards, reduce reliance on external agencies, improve traffic and pursuit safety, and ensure dependable equipment for patrol, training, and emergency response. Collectively, these investments will strengthen the Sheriff's Office's ability to protect personnel, serve the public, and maintain modern, effective law enforcement operations.

**Requested Equipment and Small Equipment:**

- Four (4) Stalker DSRE Radar Units (\$9,200)
- Eight (8) Mini Ram Entry Tools (\$3,360)
- Gas mask fitting machine (\$12,000)
- Replacement Honda Rancher ATV (\$6,600)
- Three (3) Guardian vehicle-mounted launcher systems – StarChase (\$22,540)
- Thermo Fisher TruNarc handheld device (\$10,000)
- Twenty (20) Ballistic Door Panels (\$50,000)
- Eighteen (18) Replacement Task Chairs for Detention Center (\$7,200)
- Forty-Eight (48) Stab Vests for Detention Center Officers (\$30,240)
- Property Space Saver Upgrade (\$35,000)
- Replacement Chairs for Communications (\$19,800)
- Four (4) Motorola Radios for Communications (\$36,000) (Update – these can be removed)

The Sheriff's Office will apply for equipment funds under the FY26 JAG solicitation.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Additional Funding for Overtime

Expenditure	\$917,500
Revenue	-
<b>Net County Dollars</b>	<b>\$917,500</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting additional funding for overtime to address spending trends and budget overruns observed in previous fiscal periods. Operational demands, including high-priority investigations, increased call volumes, special events, and staffing shortages, have resulted in overtime expenditures exceeding the originally allocated budget. This investment will allow the agency to maintain adequate staffing coverage, respond effectively to emergencies, and manage workload demands while aligning expenditures with actual operational needs. If additional positions are approved, overtime budget increase may be able to be decreased.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Additional Funding for Training Needs

Expenditure	\$307,713
Revenue	-
<b>Net County Dollars</b>	<b>\$307,713</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting additional funding to address identified training needs that are essential for maintaining officer readiness, competency, and compliance with state and accreditation standards. These training programs cover critical areas such as defensive tactics, firearms proficiency, emergency response, and specialized law enforcement skills, all of which directly impact officer and public safety. Without supplemental funding, the agency would be unable to fully implement these programs, potentially reducing preparedness and operational effectiveness. The additional funds will ensure that all deputies receive necessary up-to-date training, support professional development, and maintain the high standards required for effective law enforcement operations.

The Sheriff's Office total department training budget is \$299,002 in the FY27 Recommended Budget, an increase of \$65,858 or 28.2% over CYO. Federal Forfeiture funds will also be used for \$20,000 of additional department training as well.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Ballistic Vests

Expenditure	\$ 180,000
Revenue	-
<b>Net County Dollars</b>	<b>\$ 180,000</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting funding to replace aging ballistic vests with new, higher-protection vests to ensure the safety and effectiveness of deputies in the line of duty. The current vests have reached the end of their service life, reducing their ballistic integrity and offering diminished protection against evolving threats. Upgrading to modern vests will provide enhanced resistance to higher-caliber rounds and improved trauma reduction, while incorporating ergonomic designs that increase comfort and mobility during extended wear. This investment is critical to maintaining officer safety, operational readiness, and public trust, ensuring deputies are properly equipped to respond safely and effectively to high-risk situations.

*Manager's Recommendation: Recommended in CIP*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Cameras and Equipment for Court Personnel

Expenditure	\$10,000
Revenue	-
<b>Net County Dollars</b>	<b>\$10,000</b>

**Description of Request:**

The requested funding for RTIC-compatible cameras for court personnel at their homes is based on personnel requests and is intended to enhance safety and security. Providing these cameras will allow for real-time monitoring and rapid response in the event of threats or emergencies.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Eight (8) Additional FT Domestic Violence Unit Positions

Expenditure	\$1,098,721
Revenue	-
<b>Net County Dollars</b>	<b>\$1,098,721</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting eight (8) new positions, including seven (7) Deputy I positions and one (1) Office Administrator for the Domestic Violence Unit.

According to the 2023 Forsyth County Community Health Assessment, Forsyth County's annual violent crime rate is 484 incidents per 100,000 residents, significantly exceeding the statewide rate of 312 per 100,000. Domestic violence remains a major contributor to this elevated rate and continues to represent a persistent, high-risk public safety challenge for the county. Between 2020 and 2025, the Forsyth County Sheriff's Office responded to 14,012 domestic violence-related calls for service, encompassing a wide spectrum of incidents ranging from domestic disturbances and assaults to rape, kidnapping, arson, and homicide. These incidents place substantial demands on patrol resources, complicate investigations, and generate long-term social and economic costs for the community.

During this period, domestic violence cases included 4,926 domestic disturbances, 3,443 child abuse cases, 408 aggravated assaults, 550 incidents involving communicating threats or stalking, 377 violations of protective orders, 188 breaking and entering offenses, 43 rapes, 33 kidnappings, 31 weapons violations, 10 arsons, and 8 murders. Annual call volumes have remained consistently high, averaging more than 2,300 domestic violence calls per year, with 1,914 calls recorded thus far in 2025. The severity of this issue is further underscored by data indicating that between 2014 and 2023, 35 percent of female homicide victims and approximately 8 percent of male homicide victims were killed in incidents involving intimate partner violence. In 2024 alone, 1,123 Emergency Ex Parte Domestic Violence Order complaints were filed, highlighting the ongoing demand for protective interventions.

To address this critical public safety need, this proposal recommends the implementation of the SOS Pilot Program through the establishment of a dedicated Domestic Violence Unit (DVU) within the Forsyth County Sheriff's Office. The DVU would provide specialized investigations, enhanced victim services, proactive enforcement of protective orders, and coordinated collaboration with community partners. By centralizing expertise and focusing resources on domestic violence cases, the SOS Pilot Program is expected to improve victim safety, strengthen case outcomes and prosecutions, reduce repeat offenses, and enhance operational efficiency across the Sheriff's Office.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Five (5) Additional RTIC Positions for 24/7 Operations

Expenditure	\$ 489,269
Revenue	-
<b>Net County Dollars</b>	<b>\$ 489,269</b>

**Description of Request:**

The Forsyth County Sheriff's Office requests five (5) FT positions for the Real Time Intelligence Center (RTIC). This request seeks approval to create five additional positions, including four Intelligence Analysts and one full-time Deputy Sheriff Officer II who will serve as a dedicated drone operator to provide consistent RTIC coverage, reduce workload strain on existing staff, and improve operational reliability. Deputies will receive more timely real-time intelligence, enhanced analytical support, and rapid aerial deployment during critical incidents, strengthening situational awareness and officer safety. Since its establishment in 2019, the RTIC has become a critical component of the agency's intelligence-led policing strategy, providing real-time situational awareness, officer safety support, data analysis, and drone deployment. However, current staffing—three full-time Intelligence Analysts supporting more than 250 sworn deputies—has not kept pace with agency growth, including a nearly 10% increase in calls for service and a more than 12% increase in written reports from 2019 to 2024. Industry benchmarks indicate existing staffing levels fall below recommended standards. Operational hours have effectively doubled without additional personnel, creating minimal redundancy and increased risk during high-demand periods. The addition of four analysts and a dedicated full-time drone operator will ensure consistent coverage, strengthen real-time intelligence and aerial support, and enhance officer and public safety while improving the agency's ability to proactively address crime.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Four (4) Additional Detention Officer I Positions

Expenditure	\$314,933
Revenue	-
<b>Net County Dollars</b>	<b>\$314,933</b>

**Description of Request:**

The jail is currently experiencing an increased inmate population, which has significantly intensified operational demands and requires additional staffing to ensure safety, security, and regulatory compliance. Although vacancy rates have begun to decline, overall staffing levels remain insufficient to effectively support daily operations. The Detention Center also carries a high degree of legal liability due to the nature of its responsibilities, and recent legislative changes have further expanded compliance requirements, increasing the risk of exposure. To adequately address these challenges, it is critical to immediately restore the PCNs that were eliminated over the past several years. Restoring these positions will help ensure appropriate staffing coverage, reduce legal and operational risk, and maintain the integrity and effectiveness of jail operations.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Four (4) Additional FT Patrol Deputy Officer I Positions

Expenditure	\$ 643,893
Revenue	-
<b>Net County Dollars</b>	<b>\$ 643,893</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting four (4) new Deputy Officer 1 positions for patrol to keep pace with increasing service demands driven by continued growth and development in unincorporated areas of Forsyth County. Traffic volume and calls for service have increased significantly at major transportation corridors, particularly the U.S. 52 (future I-74) interchange at Westinghouse Road, as well as existing interchanges along the northern beltway (future I-74) north of the Winston-Salem city limits. These areas require consistent patrol presence to address traffic enforcement, crash response, and proactive crime deterrence. Further compounding these demands is ongoing unincorporated development in the southeastern portion of the county between Winston-Salem, Kernersville, and High Point. In addition, the opening of the new County Park at Belews Creek is expected to generate increased traffic, visitor activity, and associated calls for service, including criminal and public safety incidents. The requested positions will allow the Sheriff's Office to maintain adequate response times, provide proactive patrol coverage, and ensure public safety as these growth areas continue to expand.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** FT Assistant Communications Manager Position

Expenditure	\$97,192
Revenue	-
<b>Net County Dollars</b>	<b>\$97,192</b>

**Description of Request:**

The Sheriff's Office is requesting one full-time Assistant Communications Manager position for their 911 Communications. The division has experienced significant growth in call volume, staffing, and technology complexity, alongside expanded requirements for training, policy development, and regulatory compliance (DCI/NCIC/CJIS). Currently, all strategic, operational, technical, and personnel responsibilities are managed by a single Communications Manager, creating gaps in supervisory coverage, training coordination, and operational continuity. This structure presents challenges in a 24/7, high-liability environment, particularly during periods of leave, critical incidents, or unexpected operational demands, increasing the risk of staff burnout, service delays, and potential compliance deficiencies. Establishing this new position will provide essential daily supervisory support, including performance evaluations, coaching, corrective action, scheduling oversight, and staffing coverage. The position will also manage training administration for new and existing telecommunicators, assist with policy development and compliance monitoring, and support technology integrations such as CAD, radio systems, and interagency communications coordination. This investment will strengthen operational resilience, improve employee retention and performance, and ensure consistent, safe, and compliant service delivery to both the public and first responders.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Gun Switch Out and Weapon Light

Expenditure	\$ 323,499
Revenue	-
<b>Net County Dollars</b>	<b>\$ 323,499</b>

**Description of Request:**

The Sheriff's Office is requesting approval to replace issued duty firearms and weapon lights due to age-related wear and reliability concerns. Many of the current firearms have been in service for an extended period, and continued use has resulted in normal aging that can impact performance, maintenance, and parts availability, increasing the risk of mechanical issues. Additionally, the existing firearms no longer fully meet the Sheriff's Office standards for duty equipment. Replacing them will ensure uniformity, enhance deputy safety, support consistent training and maintenance, and ensure deputies are properly equipped to perform their duties effectively.

*Manager's Recommendation: Recommended in CIP*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Interview, Recording, and Calls AI Tools

Expenditure	\$80,000
Revenue	-
<b>Net County Dollars</b>	<b>\$80,000</b>

**Description of Request:**

The Forsyth County Sheriff's Office requests procurement of AI-enabled interview recording, transcription, and call analysis tools to support detectives and Communications in efficiently generating reports, transcripts, and call data from recorded interviews and calls. Currently, staff spend significant time manually transcribing two to three substantial interviews and analyzing calls each week, limiting availability for core operational duties. Automating these processes will reduce administrative workload while improving accuracy, consistency, and timeliness of case documentation. The proposed solution provides secure, CJIS-compliant transcription, report generation, and comprehensive call data analysis. It includes encryption, controlled access, and safeguards to ensure agency data is protected and not used for external AI training. In addition to investigative units, the system can support administrative reviews, internal investigations, training, and other units that rely on recorded audio documentation.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Magnet Forensics Automate Essentials and Review Bundle

Expenditure	\$22,040
Revenue	-
<b>Net County Dollars</b>	<b>\$22,040</b>

**Description of Request:**

The Forsyth County Sheriff's Office Digital Forensics Investigative Services (DFIS) Lab currently relies on Magnet Forensics tools—including GrayKey, Acquire, Process, and Examine—for the extraction, processing, analysis, and dissemination of digital evidence from cellular phones, computers, and other electronic storage devices. In 2025, the lab processed approximately 200 digital devices, with each examination requiring 5–10 hours to extract, process, generate a report, and transfer findings to investigators or deputies. With only three certified examiners available, who are also responsible for high-priority, time sensitive investigations such as homicides, sexual assaults, and other violent offenses, the lab faces significant challenges in managing its workload efficiently. Magnet Automate would streamline and standardize the forensic processing workflow by automating labor intensive tasks that currently require a trained deputy's continuous presence, freeing personnel to focus on other critical investigative responsibilities. Magnet Review complements this solution by allowing secure, cloud-based access to digital extraction results, eliminating the need for physical drives and additional data translation processes, which reduces storage requirements and expedites content review. Together, Magnet Automate and Magnet Review would integrate seamlessly with the lab's existing Magnet Forensics products and license, providing a cost-effective enhancement to current operations. Implementing these solutions will increase efficiency, reduce backlog, optimize examiner time, and improve the overall timeliness and effectiveness of digital forensic investigations, ultimately strengthening the Sheriff's Office's ability to support ongoing criminal investigations and public safety initiatives.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** New Style Jackets for Patrol

Expenditure	\$41,900
Revenue	-
<b>Net County Dollars</b>	<b>\$41,900</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting approval to purchase new patrol jackets to ensure proper coverage and compatibility with the updated design of the recently approved ballistic vests. The current patrol jackets were designed for older vest configurations and do not adequately fit or conceal the new vest profile, which may hinder comfort, mobility, and uniform appearance. Procuring jackets specifically designed to accommodate the updated ballistic vests will ensure deputies can safely and effectively wear required protective equipment while maintaining professional standards, operational functionality, and officer comfort in varying weather conditions.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Night Shift Differential for Patrol

Expenditure	\$ 173,900
Revenue	\$ 33,450
<b>Net County Dollars</b>	<b>\$ 140,450</b>

**Description of Request:**

Sworn deputies assigned to night patrol shifts face unique challenges and heightened risks compared to daytime duties, including reduced visibility, limited immediate support, and increased exposure to high-risk incidents such as violent crimes, impaired driving, and other emergency situations. These conditions place additional physical and mental demands on deputies, requiring heightened vigilance, decision-making under pressure, and rapid response capabilities. Recognizing these risks through a night shift pay differential ensures that deputies are appropriately compensated for the increased hazards inherent in overnight assignments.

In addition to the elevated risk, night shifts are generally less desirable due to their impact on personal and family life, sleep patterns, and overall work-life balance. Offering a differential serves as an important incentive to attract and retain qualified personnel willing to fill these essential roles, reducing staffing gaps and ensuring consistent coverage during critical overnight hours. By providing equitable compensation for the challenges of night patrol, the Sheriff's Office reinforces the value of deputies' service, promotes morale, and supports operational readiness and public safety throughout the community.

39 Total PCNs at \$2/hour (positions work 2,230 annual hours, except one position at 2,210 annual hours). Towns/Village would pay for their deputies' night shift differential. One PCN for Rural Hall would be covered 50% by the County.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** One (1) FT Deputy I Position- Clemmons (Traffic Unit)

Expenditure	\$164,733
Revenue	\$164,733
<b>Net County Dollars</b>	<b>\$0</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting one (1) new position for Clemmons community policing. The Deputy will be used for traffic duties, and the Village of Clemmons will reimburse the County for the cost of the position and equipment as part of their annual community policing contract.

Clemmons, North Carolina, currently has an estimated population of approximately 21,000 to 21,574 residents and features substantial commercial development, including numerous businesses and hotels. Its strategic location along major transportation corridors such as Interstate 40 and U.S. Highway 421 contributes to consistently high traffic volumes, particularly during peak commuting and travel hours. The combination of residential growth, commercial activity, and interstate access has significantly increased demands on traffic enforcement and roadway safety within the Clemmons area. Traffic crash data reflects a sustained and growing workload for the Forsyth County Sheriff's Office, with deputies responding to 268 crashes in 2023, 229 crashes in 2024, and 261 crashes in 2025 to date, excluding incidents handled by the North Carolina State Highway Patrol. These figures highlight the persistent risk to public safety and the need for proactive traffic enforcement to reduce collisions, injuries, and fatalities.

Current traffic enforcement staffing is insufficient to meet these demands. Despite limited personnel, deputies assigned to Clemmons Traffic have maintained high productivity, with Deputy Boyssel issuing 498 citations in 2023, 463 in 2024, and 441 to date in 2025, while Deputy Pilcher, assuming responsibilities in 2024, has issued 246 citations that year and 417 to date in 2025. The sustained crash volume, coupled with high enforcement activity by a limited number of deputies, demonstrates the need for additional resources. Establishing an additional Law Enforcement Traffic Unit would enhance proactive enforcement, improve crash reduction efforts, increase visibility in high-traffic areas, and better address citizen complaints regarding speeding, aggressive driving, and roadway safety. This addition directly supports the Sheriff's Office mission to protect life, property, and quality of life for residents and visitors in the Clemmons community.

*Manager's Recommendation: Recommended*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** One (1) FT Senior Office Assistant Position for Records/Pistol Permits

Expenditure	\$18,710
Revenue	-
<b>Net County Dollars</b>	<b>\$18,710</b>

**Description of Request:**

The position is currently staffed through a temporary help arrangement with an outside agency at \$21.11 per hour, for approx. 40 hours per week (annual amount of \$41,900). This request is to establish a full-time position to eliminate the temporary staffing contract. The Senior Office Assistant will perform a variety of administrative and operational duties in support of the Pistol Permits Section of the Forsyth County Sheriff's Office. Responsibilities include fingerprinting, conducting background checks, verifying information for accurate data entry and records management, auditing compliance with Concealed Carry Permits, and interacting daily with members of the public regarding Concealed Carry Permit applications and inquiries.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** One (1) New FT Grant Analyst Position

Expenditure	\$ 85,396
Revenue	-
<b>Net County Dollars</b>	<b>\$ 85,396</b>

**Description of Request:**

The establishment of a full-time Grant Analyst position is justified to ensure effective identification, development, and management of grant funding opportunities that support departmental operations and strategic initiatives. This position will be responsible for researching available grants, preparing and submitting competitive applications, and ensuring accurate tracking, compliance, and reporting throughout the grant lifecycle. A dedicated Grant Analyst will improve funding success rates, ensure adherence to grant requirements, reduce administrative burden on operational staff, and maximize external funding opportunities, thereby strengthening program sustainability and fiscal accountability.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Replace DJI Drone Inventory and Establish Two Additional Dock Sites

Expenditure	\$ 397,646
Revenue	-
<b>Net County Dollars</b>	<b>\$ 397,646</b>

**Description of Request:**

The Forsyth County Sheriff's Office requests funding to replace existing DJI drones with Skydio or other U.S. based drones to ensure compliance with the recent executive order mandating that all equipment components be American-made. DJI drones, while operational, contain foreign-manufactured parts and are no longer compliant with federal requirements, creating both regulatory and operational risks. Transitioning to Skydio or another U.S. based drones will provide a fully compliant, domestically-produced platform that maintains or enhances current operational capabilities, including situational awareness, rapid response, and aerial intelligence gathering, while ensuring adherence to federal directives and minimizing potential legal or security vulnerabilities.

This request also includes funds to establish two additional drone dock sites to expand aerial coverage and reduce response times in high-demand areas of the County. These additional sites will enhance real-time situational awareness and improve officer and public safety during critical incidents. Expanding the drone network will also provide greater operational flexibility and redundancy to ensure consistent coverage when primary units are unavailable.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Replacement Audio/Visual Equipment

Expenditure	\$74,000
Revenue	-
<b>Net County Dollars</b>	<b>\$74,000</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting additional funding to replace outdated audio/visual equipment that is essential to daily operations and effective communication. This includes aging smartboards and related audiovisual components that are no longer reliable or fully supported. Without this funding, the Sheriff's Office risks equipment failures, reduced operational efficiency, and limitations in training and briefing capabilities.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** RTIC Operations, Technology, and Training Funding

Expenditure	\$ 95,600
Revenue	-
<b>Net County Dollars</b>	<b>\$ 95,600</b>

**Description of Request:**

The requested RTIC funding is necessary to institutionalize and sustain the Real Time Intelligence Center (RTIC) as a critical public safety and operational asset, while remedying funding reallocations that were previously made from other divisions to support its establishment and continued operation. Although these reallocations ensured the RTIC's initial functionality, they have created persistent budgetary constraints within the contributing divisions, limiting their capacity to fully perform core responsibilities. The RTIC plays an essential role in real-time information sharing, situational awareness, and coordinated response to emerging threats and incidents, directly enhancing decision making, officer safety, and community protection. Securing dedicated RTIC funding will restore fiscal balance across divisions, eliminate reliance on internal funding diversions, and ensure the long-term viability of a mission-critical capability without undermining the operational effectiveness of other organizational units.

Enhancement Request Includes:

- DroneSense Subscription= \$41,600
- Specialized Training= \$26,200
- Clearview AI= \$11,000
- Small Equipment Needs and Sole Internet Source= \$10,000
- Flock Cameras Relocation Contract= \$5,000
- Miscellaneous Operations= \$1,800

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** StarChase Subscription Funding

Expenditure	\$ 25,854
Revenue	-
<b>Net County Dollars</b>	<b>\$ 25,854</b>

**Description of Request:**

The Forsyth County Sheriff's Office is requesting to continue StarChase for another year. The StarChase subscription was originally funded through special forfeiture funds associated with the purchase of new equipment; however, ongoing subscription costs are required to maintain full functionality of the system and must now be transitioned into the operating budget. StarChase is a vehicle tracking and tag-launching system used to safely de-escalate high-risk vehicle pursuits by allowing deputies to track fleeing vehicles remotely rather than engaging in prolonged chases. This technology enhances public and officer safety, reduces liability, and supports best-practice pursuit policies by minimizing the need for dangerous pursuit tactics. Maintaining the subscription ensures continued access to critical software, system support, and tracking capabilities that directly support safe and effective law enforcement operations.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Ten (10) Additional FT Animal Services Positions

Expenditure	\$1,594,277
Revenue	-
<b>Net County Dollars</b>	<b>\$1,594,277</b>

**Description of Request:**

Animal Services Section, is experiencing a sustained increase in call volume and case complexity that exceeds current staffing capacity. Animal Services manages an average of 12,000 calls annually, with officers handling approximately 1,250 calls per year, resulting in significant response delays, daily service backlogs, and limited field availability. Animal cruelty investigations are particularly resource-intensive, requiring extensive scene work, veterinary evaluations, evidence collection, warrant preparation, and court appearances. Without a dedicated Animal Cruelty Investigator, deputies must balance complex investigations alongside routine service demands, reducing investigative quality and overall operational effectiveness.

To address these challenges, the division is requesting the addition of nine (9) sworn positions and one (1) non-sworn position, including a dedicated Animal Cruelty Investigator and Animal Care Officer. While this increase would raise staffing to twenty-one (21), it would significantly reduce response delays, strengthen investigative capacity, and improve service delivery. These positions will help alleviate staff burnout, restore responses to critical calls, improve public safety, and ensure consistent, timely, and legally sound handling of animal welfare and cruelty cases across Forsyth County.

Update – This Enhancement can be reduced by \$50,000 because the FSCO has purchased used radio systems that can be applied to this Enhancement.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Tiered-Structured Career Ladder for Crime/Intelligence Analysts

Expenditure	\$34,860
Revenue	-
<b>Net County Dollars</b>	<b>\$34,860</b>

**Description of Request:**

This request seeks approval to establish a structured career ladder for Crime Analysts and Intelligence Analysts assigned to the Real-Time Intelligence Center (RTIC) to strengthen workforce retention, promote professional development, and maintain competitiveness in an increasingly demanding labor market. As analytical functions continue to play a critical role in modern law enforcement operations, investing in a clearly defined progression model ensures the RTIC can attract, develop, and retain highly skilled personnel essential to intelligence-led policing, officer safety, and effective public safety outcomes.

Currently, limited opportunities for upward mobility and inconsistent training pathways present significant challenges to retention and long-term workforce stability. These challenges are exacerbated by regional competition from neighboring law enforcement agencies, federal partners, and the private sector, all of which actively recruit analysts and offer more clearly defined career advancement opportunities. The absence of standardized role differentiation, professional development benchmarks, and advancement criteria has made it increasingly difficult to sustain analyst engagement, maintain institutional knowledge, and ensure consistent performance across the RTIC.

Establishing a multi-tiered career ladder for Crime and Intelligence Analysts will address these challenges by clearly defining advancement pathways tied to experience, training, certifications, and leadership responsibilities. This structure will promote skill development, standardize training expectations, and reward merit-based progression without increasing starting salaries. By investing in analyst development and recognizing professional growth, the Sheriff's Office will enhance operational effectiveness, reduce turnover, and reinforce its commitment to analytical excellence and long-term organizational sustainability.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of Enhancement:** Two (2) Harley Davidson FLTRXP Police Road Glide Motorcycles for Clemmons

Expenditure	\$ 79,000
Revenue	-
<b>Net County Dollars</b>	<b>\$ 79,000</b>

**Description of Request:**

The Forsyth County Sheriff's Office requests the acquisition of two patrol motorcycles for Community Policing in Clemmons to enhance traffic enforcement, visibility, and community engagement within the town. Patrol motorcycles provide a highly effective and maneuverable platform for traffic safety operations, special events, and proactive enforcement in congested or high-traffic areas, while also increasing the visibility of law enforcement presence. These motorcycles will support initiatives aligned with roadway safety and community policing objectives.

All costs associated with the purchase, outfitting, and deployment of the motorcycles will be fully covered by the North Carolina Governor's Highway Safety Program (NC GHSP) grant or by the Village of Clemmons, resulting in no financial impact or cost to Forsyth County. If this grant is received, Forsyth County can appropriate the grant dollars for this purchase.

*Manager's Recommendation: No Recommendation*

*Board Action:*

# TAX ADMINISTRATION

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**Title of Enhancement:** Parcel Sync Pro

Expenditure	\$45,000
Revenue	-
<b>Net County Dollars</b>	<b>\$45,000</b>

**Description of Request:**

Tax Administration requests a contract with Farragut to obtain licenses and access to utilize Parcel Sync Pro to efficiently key tax mapping changes and parcel updates. This software will connect with Arc Pro and the current NCPTS Cama software. This enhancement will decrease the time spent on mapping changes as it has a working connection with the current tax software and will eliminate the need for double keying by mappers. The yearly license fees will be \$30,000 after the initial year.

*Manager's Recommendation: No Recommendation*

*Board Action:*

## Summary of Fee Schedule Changes

Department	FY 2025/2026 Fees	FY 2026/2027 Fees	\$ Change
<b>Sheriff</b>			
Detention Center Commissary Store	45% of Sales (Commission)	(Commission)	-1.50%
<b>General Services</b>			
Hall of Justice ID Badges - First Issue	\$10.00	\$20.00	\$10.00
Hall of Justice ID Badges - Bi-Annual Renewal	\$10.00	\$20.00	\$10.00
Hall of Justice ID Badges - Replacement	\$10.00	\$20.00	\$10.00
<b>Parks and Recreation</b>			
Festival of Lights - Entry fee-Personal Car (card)	<i>Fri-Sun</i> \$23.00	\$35.00	\$12.00
Festival of Lights - Entry fee-Personal Car (card)	<i>Mon-Thu</i> \$23.00	\$25.00	\$2.00
Festival of Lights - Entry fee-Personal Car (cash)	<i>Fri-Sun</i> \$20.00	\$30.00	\$10.00
Festival of Lights - Entry fee-Advance Sale-Car	<i>All Days Rate</i> \$23.00	\$25.00	\$2.00
Festival of Lights - Entry Fee-Van (card)	<i>Fri-Sun</i> \$45.00	\$60.00	\$15.00
Festival of Lights - Entry Fee-Van (card)	<i>Mon-Thu</i> \$45.00	\$50.00	\$5.00
Festival of Lights - Entry fee-Van (cash)	<i>Fri-Sun</i> \$48.00	\$60.00	\$12.00
Festival of Lights - Entry fee-Bus (card)	<i>Fri-Sun</i> \$115.00	\$160.00	\$45.00
Festival of Lights - Entry fee-Bus (card)	<i>Mon-Thu</i> \$115.00	\$125.00	\$10.00
Festival of Lights - Entry fee-Bus (cash)	<i>Fri-Sun</i> \$118.00	\$140.00	\$22.00
Festival of Lights - Entry fee-discount night-Car (card)	<i>Mon or Tues</i> \$13.00	\$15.00	\$2.00
Festival of Lights - Entry fee-discount night-Van (card)	<i>Mon or Tues</i> \$28.00	\$31.00	\$3.00
Festival of Lights - Entry fee-discount night-Bus (card)	<i>Mon or Tues</i> \$83.00	\$87.00	\$4.00
Golf Courses - Fees-Championship-Cart & Green fees	<i>Weekday</i> \$58.00	\$59.00	\$1.00
Golf Courses - Fees-Championship-Cart & Green fees	<i>Weekend</i> \$68.00	\$69.00	\$1.00
Golf Courses - Fees-Championship-Green/Walking fee	<i>Weekday</i> \$41.00	\$42.00	\$1.00
Golf Courses - Fees-Championship-Green/Walking fee	<i>Weekend</i> \$51.00	\$52.00	\$1.00
Golf Courses - Fees-Championship-Twilight	<i>All Days Rate</i> \$39.00	\$40.00	\$1.00
Golf Courses - Fees-Championship-Senior Walking	<i>Weekday Only</i> \$26.00	\$27.00	\$1.00
Golf Courses - Fees-Championship-Junior Walking	<i>All Days Rate</i> \$26.00	\$27.00	\$1.00
Golf Courses - Fees-Reynolds-Cart & Green fees	<i>Weekday</i> \$38.00	\$39.00	\$1.00
Golf Courses - Fees-Reynolds-Cart & Green fees	<i>Weekend</i> \$44.00	\$45.00	\$1.00
Golf Courses - Fees-Reynolds-Green/Walking fee	<i>Weekday</i> \$29.00	\$30.00	\$1.00
Golf Courses - Fees-Reynolds-Green/Walking fee	<i>Weekend</i> \$33.00	\$34.00	\$1.00
Golf Courses - Fees-Reynolds-Twilight	<i>All Days Rate</i> \$29.00	\$30.00	\$1.00
Golf Courses - Fees-Reynolds-Senior Cart & Green fees	<i>Weekday Only</i> \$29.00	\$30.00	\$1.00
Golf Courses - Fees-Reynolds-Junior Cart & Green fees	<i>All Days Rate</i> \$29.00	\$30.00	\$1.00
Golf Courses - Fees-Senior Walking	<i>Weekday Only</i> \$18.00	\$19.00	\$1.00
Golf Courses - Fees-Junior Walking	<i>All Days Rate</i> \$18.00	\$19.00	\$1.00
Golf Courses - Fees-Par 3	<i>Weekday</i> \$11.00	\$13.00	\$2.00
Golf Courses - Fees-Par 3	<i>Weekend</i> \$12.00	\$14.00	\$2.00
Golf Courses - Fees-Par 3-Senior/Junior	<i>Weekday Only</i> \$8.00	\$9.00	\$1.00
Golf Courses - Fees-Par 3-Range Ball fee (small)	<i>All Days Rate</i> \$4.00	\$6.00	\$2.00
Golf Courses - Fees-Par 3-Range Ball fee (medium)	<i>All Days Rate</i> \$7.00	\$9.00	\$2.00
Golf Courses - Fees-Par 3-Range Ball fee (big)	<i>All Days Rate</i> \$12.00	\$14.00	\$2.00
Golf Courses - Memberships - Champ & Reynolds-Individual	<i>All Days Rate</i> \$2,450.00	\$2,600.00	\$150.00
Golf Courses - Memberships - Champ & Reynolds-Family (two)	<i>All Days Rate</i> \$3,150.00	\$3,200.00	\$100.00
Golf Courses - Memberships - Champ & Reynolds-Family (up to 4)	<i>All Days Rate</i> \$3,500.00	\$3,600.00	\$100.00
Golf Courses - Memberships - Champ & Reynolds-55 or better	<i>Weekday Only</i> \$1,625.00	\$1,775.00	\$150.00
Golf Courses - Memberships - Reynolds-55 or better	<i>Weekday Only</i> \$825.00	\$925.00	\$100.00
Golf Courses - Memberships - Champ & Reynolds-55 or better (family)	<i>Weekday Only</i> \$2,150.00	\$2,300.00	\$150.00
Golf Courses - Memberships - Reynolds-Junior	<i>All Days Rate</i> \$825.00	\$925.00	\$100.00
Golf Courses - Memberships - Champ & Reynolds-Junior	<i>All Days Rate</i> \$1,625.00	\$1,775.00	\$150.00
Golf Courses - Memberships - Range-Individual	<i>All Days Rate</i> \$250.00	\$300.00	\$50.00
Golf Courses - Memberships - Range-Family (two)	<i>All Days Rate</i> \$300.00	\$375.00	\$75.00
Golf Courses - Memberships - Range-Family (up to 4)	<i>All Days Rate</i> \$350.00	\$425.00	\$75.00
<b>Social Services</b>			
	\$50 per child (maximum of		
North Carolina Health Choice (NCHC) Fee - Based on Income	\$100 per household)	\$0.00	\$0.00
DNA Paternity Testing Fees	\$26.00	\$42.00	\$16.00

## Summary of Fee Schedule Changes cont'd

Adoption Fees - Application Fee for Preplacement Assessments/Reports to the Court	\$100.00	\$200.00	\$100.00
<b>Animal Services</b>			
Adoption Fee Cat/Dog	\$0.00	\$75.00	\$75.00
Adoption - Adult Dog (1 yr - 7 yr)	\$125.00	\$0.00	(\$125.00)
Adoption - Puppies (>1 yr)	\$175.00	\$0.00	(\$175.00)
Adoption - Senior (> 7 yrs)	\$75.00	\$0.00	(\$75.00)
Adoption - Adult Cat (1 yr - 7 yr)	\$85.00	\$0.00	(\$85.00)
Adoption - Kittens (>1 yr)	\$135.00	\$0.00	(\$135.00)
Adoption - Senior Cats (>7 yr)	\$5.00	\$0.00	(\$5.00)
Adoption - Seniors adopting Seniors (Age 65+)	NO FEE	\$0.00	\$0.00
Adoption - Veterans/First Responders	15% off fees	\$0.00	\$0.00
Adoption - Livestock/Barn Animals	NO FEE	\$5.00	\$5.00
Adoption - small furred, feathered, reptiles	\$10.00	\$5.00	(\$5.00)
Transfers to Rescues/Other Shelters	NO FEE	\$75.00	\$75.00
Owner Requested Euthanasia	\$25.00	\$50.00	\$25.00
Rabies Vaccination	\$5.00	\$0.00	(\$5.00)
1 year - Rabies Vaccine- Forsyth County Resident	\$0.00	\$10.00	\$10.00
1 year - Rabies Vaccine- Non Resident	\$0.00	\$25.00	\$25.00
1 year - Rabies Vaccine- Forsyth County Employee	\$0.00	\$5.00	\$5.00
3 year - Rabies Vaccine- Forsyth County Resident	\$0.00	\$15.00	\$15.00
3 year - Rabies Vaccine- Non Resident	\$0.00	\$30.00	\$30.00
3 year - Rabies Vaccine- Forsyth County Employee	\$0.00	\$10.00	\$10.00
Microchip	\$10.00	\$0.00	(\$10.00)
Redemption Fees: 2nd Time - within 5 days of intake - requires Microchip and Rabies	\$10.00	\$0.00	(\$10.00)
Redemption Fees: 3rd Time - within 5 days of intake - requires Microchip and Rabies	\$25.00	\$0.00	(\$25.00)
Redemption Fees: Bite Quarantine Hold - requires Microchip and Rabies	\$10.00	\$0.00	(\$10.00)
After Care- Cremation- Group	\$0.00	\$25.00	\$25.00
After Care- Cremation- Single	\$0.00	\$125.00	\$125.00
After Care- Paw Print- Clay	\$0.00	\$15.00	\$15.00
DHPP Vaccine Forsyth County Resident	\$0.00	\$15.00	\$15.00
DHPP Vaccine Non Resident	\$0.00	\$25.00	\$25.00
DHPP Forsyth County Employee	\$0.00	\$10.00	\$10.00
Bordetella Forsyth County Resident	\$0.00	\$15.00	\$15.00
Bordetella Non Resident	\$0.00	\$25.00	\$25.00
Bordetella Forsyth County Employee	\$0.00	\$10.00	\$10.00
FVRCP Forsyth County Resident	\$0.00	\$15.00	\$15.00
FVRCP Non Resident	\$0.00	\$25.00	\$25.00
FVRCP Forsyth County Employee	\$0.00	\$10.00	\$10.00
Boarding per day (misc.)	\$0.00	\$10.00	\$10.00
Boarding per day (quarantine rabies/bite)	\$0.00	\$10.00	\$10.00
Security Bond=30 days of boarding	\$0.00	\$300.00	\$300.00
Heartworm test	\$0.00	\$15.00	\$15.00
Medication Administration per dose	\$0.00	\$5.00	\$5.00
Vet Exam onsite	\$0.00	\$50.00	\$50.00
Flea/tick medication	\$0.00	\$20.00	\$20.00
Heartworm prevention	\$0.00	\$20.00	\$20.00
Dewormer	\$0.00	\$15.00	\$15.00
FELV/FIV test	\$0.00	\$25.00	\$25.00
Parvo test	\$0.00	\$20.00	\$20.00
<b>Environmental Assistance &amp; Protection</b>			
Permit Application Fees - Title V - New	\$12,458.00	\$12,789.00	\$331.00
Permit Application Fees - Title V - Minor Modificaton	\$3,620.00	\$3,716.00	\$96.00
Permit Application Fees - Title V - Significant Modificaton	\$8,446.00	\$8,670.00	\$224.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - New or Modification	\$18,860.00	\$19,360.00	\$500.00

## Summary of Fee Schedule Changes cont'd

Permit Application Fees - Title V - (PSD and NSR/NAA) - New or Modification	\$36,681.00	\$37,654.00	\$973.00
Annual Permit Fees - Title V - Tonnage (per ton of emissions)	\$48.27	\$49.55	\$1.28
Annual Permit Fees - Title V - Complexity Fee (3-6 Federal Programs)	\$3,017.00	\$3,097.00	\$80.00
Annual Permit Fees - Title V - Complexity Fee (7+ Federal Programs)	\$9,050.00	\$9,290.00	\$240.00
Annual Permit Fees - Title V - Basic	\$10,588.00	\$10,869.00	\$281.00
Annual Permit Fees - Title V - Nonattainment	\$4,894.00	\$5,024.00	\$130.00
		<i>Fees for removal of Asbestos Containing Material (ACM)</i>	
		<i>Renovation Projects: For nonfriable ACM, the fee is the greater of (a) one percent (1%) of the contract price or (b) \$0.10 per square foot. For friable ACM, the fee is the greater of (a) one percent (1%) of the contract price or (b) \$0.20 per square or linear foot.</i>	
		<i>Demolition projects: When asbestos removal is performed as part of a demolition, the applicable fee is the greater of the above calculations, not to exceed \$1,500.</i>	
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		Amounts Vary
Radon Test Kits - Short Term	\$ 7.55 (plus post	\$9.35 (\$10.85 with postag	\$1.80
<b>Emergency Services</b>			
Ambulance Services - Basic Life Support (Non-Emergency)	\$325.00	\$553.28	\$228.28
Ambulance Services - Basic Life Support (Emergency)	\$532.00	\$885.24	\$353.24
Ambulance Services - Advanced Life Support (Non-Emergency)	\$363.00	\$663.94	\$300.94
Ambulance Services - Advanced Life Support (Emergency)	\$577.00	\$1,051.22	\$474.22
Ambulance Services - Advanced Life Support (Comprehensive Transportation)	\$743.00	\$1,521.50	\$778.50
Ambulance Services - Specialty Care Transport	\$878.00	\$1,798.14	\$920.14
Ambulance Services - Mileage (rate per loaded mile) inside/outside County	\$8.92	\$18.66	\$9.74
Special Events - Paramedic	\$55/hr	\$60/hr	\$5/hr
Special Events - AEMT	NA	\$55/hr	NA
Special Events - EMT	\$45/hr	\$50/hr	\$5/hr
Special Events - Ambulancce	\$75/hr	\$80/hr	\$5/hr
Special Events - OIC	\$65/hr	\$65/hr	\$0
Special Events - Specialty Apparatus (Bus, MSU)	\$150/hr	\$150/hr	\$0
Special Events - Cart/ATV	NA	\$40/hr	NA
Special Events - Bike	NA	\$40/hr	NA
Special Events - Forts Box	NA	\$150/day	NA

FY 2026-2027 FEE SCHEDULE

**ANIMAL SERVICES**

Fee Schedule - Item	FY 2026/2027 Fees	
Adoption Fee Cat/Dog	\$	75.00
Adoption Fee Livestock	\$	5.00
Adoption Fee Small Animal	\$	5.00
Transfer Fee - Small Dogs/Puppies	\$	75.00
Owner Requested Euthanasia	\$	50.00
1 year - Rabies Vaccine- Forsyth County Resident	\$	10.00
1 year - Rabies Vaccine- Non Resident	\$	25.00
1 year - Rabies Vaccine- Forsyth County Employee	\$	5.00
3 year - Rabies Vaccine- Forsyth County Resident	\$	15.00
3 year - Rabies Vaccine- Non Resident	\$	30.00
3 year - Rabies Vaccine- Forsyth County Employee	\$	10.00
After Care- Cremation- Group	\$	25.00
After Care- Cremation- Single	\$	125.00
After Care- Paw Print- Clay	\$	15.00
DHPP Vaccine Forsyth County Resident	\$	15.00
DHPP Vaccine Non Resident	\$	25.00
DHPP Forsyth County Employee	\$	10.00
Bordetella Forsyth County Resident	\$	15.00
Bordetella Non Resident	\$	25.00
Bordetella Forsyth County Employee	\$	10.00
FVRCP Forsyth County Resident	\$	15.00
FVRCP Non Resident	\$	25.00
FVRCP Forsyth County Employee	\$	10.00
Boarding per day (misc.)	\$	10.00
Boarding per day (quarantine rabies/bite)	\$	10.00
Security Bond=30 days of boarding	\$	300.00
Heartworm test*	\$	15.00
Medication Administration per dose*	\$	5.00
Vet Exam onsite*	\$	50.00
Flea/tick medication*	\$	20.00
Heartworm prevention*	\$	20.00
Dewormer*	\$	15.00
FELV/FIV test	\$	25.00
Parvo test	\$	20.00

\*For those with LOS longer than 30 days

*All fees are subject to waiver at Director discretion*

FY 2026-2027 FEE SCHEDULE

**SHERIFF'S OFFICE**

Fee Schedule - Item	FY 2026/2027 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)	\$ 40.00
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	40% on Billable Inmate Calls
Detention Center Commissary Store	43.5% of Sales (Commission)

*\*Or maximum amount in inmate's commissary account; no fee for indigent inmates*

FY 2026 - 2027 FEE SCHEDULE

**EMERGENCY SERVICES**

Fee Schedule - Item	FY 2025/2026 Fees
Ambulance Services - Basic Life Support (Non-Emergency)	\$ 553.28
Ambulance Services - Basic Life Support (Emergency)	\$ 885.24
Ambulance Services - Advanced Life Support (with no Transport)	\$ 266.00
Ambulance Services - Advanced Life Support (Non-Emergency)	\$ 663.94
Ambulance Services - Advanced Life Support (Emergency)	\$ 1,051.22
Ambulance Services - Advanced Life Support (Comprehensive Transportation)	\$ 1,521.50
Ambulance Services - Specialty Care Transport	\$ 1,798.14
Ambulance Services - Medic Unit Transport	\$ 266.00
Ambulance Services - Mileage (rate per loaded mile) inside/outside County	\$ 18.66
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

**EMERGENCY SERVICES**

Fee Schedule - Item	FY 2025/2026 Fees	
Special Events - Paramedic	\$	60/hr
Special Events - AEMT	\$	55/hr
Special Events - EMT	\$	50/hr
Special Events - Ambulance	\$	80/hr
Special Events - OIC	\$	65/hr
Special Events - Specialty Apparatus (Bus, MSU)	\$	150/hr
Special Events - Cart/ATV	\$	40/hr
Special Events - Bike	\$	40/hr
Special Events - Forts Box	\$	150/day

## FY 2026 - 2027 FEE SCHEDULE

**INTERAGENCY COMMUNICATIONS**

Fee Schedule - Item	FY 2026/2027 Fees	
Public Safety System Fees (Per Year/Per Subscriber Unit)	\$	905.00

FY 2026 - 2027 FEE SCHEDULE

**ENVIRONMENTAL ASSISTANCE & PROTECTION**

Fee Schedule - Item	FY 2026/2027 Fees	
Permit Application Fees - Title V - New	\$	12,789.00
Permit Application Fees - Title V - Minor Modificaton	\$	3,716.00
Permit Application Fees - Title V - Significant Modificaton	\$	8,670.00
Permit Application Fees - Title V - Ownership Change	\$	70.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - New or Modification	\$	19,360.00
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	\$	37,654.00
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)	\$	49.55
Annual Permit Fees - Title V - Complexity Fee (3-6 Federal Programs)	\$	3,097.00
Annual Permit Fees - Title V - Complexity Fee (7+ Federal Programs)	\$	9,290.00
Annual Permit Fees - Title V - Basic	\$	10,869.00
Annual Permit Fees - Title V - Nonattainment	\$	5,024.00
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	Fees for removal of Asbestos Containing Material (ACM) Renovation Projects: For nonfriable ACM, the fee is the greater of (a) one percent (1%) of the contract price or (b) \$0.10 per square foot. For friable ACM, the fee is the greater of (a) one percent (1%) of the contract price or (b) \$0.20 per square or linear foot. Demolition projects: When asbestos removal is performed as part of a demolition, the applicable fee is the greater of the above calculations, not to exceed \$1,500.	
Radon Test Kits - Short Term	\$9.35 (\$10.85 with postage)	
Radon Test Kits - Long Term	\$31.50 (\$33.00 with postage)	
Statutory Fees - Copies of records (per single-sided page when page count exceeds 25)	\$	0.10/page

FY 2026 - 2027 FEE SCHEDULE

**SOCIAL SERVICES**

Fee Schedule - Item	FY 2026/2027 Fees
North Carolina Health Choice (NCHC) Fee - Based on Income	\$ -
Health Coverage for Workers with Disabilities (HCWD) Fee	\$ 50.00
Child Support Application Fee	\$10 - \$25
DNA Paternity Testing Fees	\$ 42.00
Adoption Fees - Application Fee for Preplacement Assessments/Reports to the Court	\$ 200.00
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 2026-2027 FEE SCHEDULE

**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
<b>Established Patients</b>		
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
<b>New Patients</b>		
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
<b>Preventive- New</b>		
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	\$	186.00
Clinics & Labs Preventive New 18 - 39	\$	245.00
Clinics & Labs Preventive New 40 - 64	\$	289.00
<b>Preventive- Established</b>		
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
<b>Communicable Disease</b>		
Clinics & Labs RN Services (15 Minutes)	\$	27.00
Clinics & Labs Imiquimod	\$10.00/3 pack	
<b>Family Planning Birth Control Products</b>		
Clinics & Labs Birth Control Pills Per Pack	\$	6.00
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
Clinics & Labs Implant Device- Nexplanon	\$	700.00
<b>Family Planning Procedures</b>		

FY 2026-2027 FEE SCHEDULE

**PUBLIC HEALTH**

Fee Schedule - Item	FY 2025/2026 Fees	
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
<b>Immunizations</b>		
RSV Monoclonal Antibody (Nirsevimab) 0.5ml	\$	615.00
RSV Monoclonal Antibody (Nirsevimab, Higher Dose) 1.0 ml	\$	615.00
90611 Jynneos-Mpox (Monkeypox) vaccine	\$	306.00
90619 Meningococcal Conjugate Vaccine (MenACWY, Quadrivalent)	\$	190.00
90620 Meningococcal B Bexsero	\$	265.00
90632 Hepatitis A adult	\$	105.00
90633 Hepatitis A Vaccine (Pediatric/Adolescent, 2-Dose Schedule)	\$	46.00
90636 Hepatitis A & B Vaccine (Combination, Adult)	\$	147.00
90647 Haemophilus influenzae type b (Hib) Vaccine	\$	48.00
90648 Haemophilus influenzae type b (Hib) Vaccine (PRP-T, 4-Dose Series)	\$	16.00
90651 HPV-Gardasil 9	\$	410.00
90656 Fluzone-Trivalent Syringe	\$	23.00
90662 Fluzone High Dose	\$	97.00
90673 Flublok- Trivalent	\$	97.00
90677 Pneumococcal 20- Prevnar 20	\$	392.00
90678 Respiratory Syncytial Virus (RSV) Vaccine, Adult	\$	385.00
90680 Rotavirus Vaccine (Oral, Pentavalent, 3-Dose Series)	\$	147.00
90696 DTaP/IPV	\$	73.00
90697 DTaP/IPV/HIB/HepB Vaxelis	\$	185.00
90700 DTaP	\$	33.00
90707 MMR Vaccine	\$	139.00
90710 MMRV Vaccine (Combination Vaccine)	\$	375.00
90713 IPV/Polio	\$	49.00
90714 Td Vaccine (Tetanus & Diphtheria)	\$	50.00
90715 Tdap/Adacel (10 yrs-64 yrs)	\$	55.00
90715 Boostrix (10 yrs. and older (no upper age limit))	\$	54.00
90716 Varicella Varivax	\$	277.00
90732 Pneumococcal-23	\$	160.00
90744 Hepatitis B Vaccine (Pediatric/Adolescent, 3-Dose Schedule)	\$	33.00
90746 Hepatitis B Vaccine (Adult, 3-Dose Schedule)	\$	84.00
90750 Shingrix	\$	265.00
91319 Pfizer COVID (5 yrs-11 yrs)	\$	94.00
91320 Comirnaty (ages 12+)	\$	192.00
91321 Spikevax (6 mos-11 yrs)	\$	146.00
91322 Spikevax (12+ yrs)	\$	161.00

**Well Child**

FY 2026-2027 FEE SCHEDULE

**PUBLIC HEALTH**

Fee Schedule - Item	FY 2025/2026 Fees	
Cholesterol Total	\$	6.00
83021 Hemoglobin chromatography	\$	26.00
83718 Assay of lipoprotein (HDL Cholesterol)	\$	12.00
83719 Assay of blood lipoprotein (Lipoprotein Eletrophoresis)	\$	17.00
83721 Assay of blood lipoprotein (LDL Cholesterol)	\$	14.00
84478 Assay of triglycerides	\$	8.00
92551 Hearing Screening Test (Pure Tone, Air Only)	\$	10.00
92587 Distortion Product Otoacoustic Emissions (DPOAE)	\$	35.00
92558 Acoustic Reflex Testing	\$	17.00
96110 Developmental Screening	\$	14.00
96127 Brief Emotional/Behavioral Assessment	\$	6.00
96160 Patient-Focused Health Risk Assessment	\$	4.00
96161 Caregiver-Focused Health Risk Assessment	\$	4.00
99173 Visual acuity screen	\$	10.00
<b>In House Lab Services</b>		
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	\$	45.00
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 CT/NAAT/TRICH Bundle	\$	62.00
Clinics & Labs GC NAATS Test (test #183194)	\$	45.00
Clinics & Labs CT NAATS	\$	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	\$	21.00
Clinics & Labs Varicella-zoster antibody		\$16.00

FY 2026-2027 FEE SCHEDULE

**PUBLIC HEALTH**

Fee Schedule - Item	FY 2025/2026 Fees	
<b>Labcorp Labs (Send Outs)</b>		
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 aminotransferase, 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	\$	328.00
Clinics & Labs Quantiferon	\$	79.00
<b>NC State Labs (Send outs)</b>		
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
<b>Other</b>		
Clinics & Labs Venipuncture	\$	8.00
Clinics & Labs Capillary-Finger/Heel	\$	10.00
Clinics & Labs RPR/STS -- Venipuncture	\$	8.00
Clinics & Labs Injection administration-single	\$	20.00
Clinics & Labs Injection Administration - each additional	\$	20.00
Clinics & Labs Vaccine admin >18yrs with counseling	\$	24.00
Clinics & Labs Administration of SARSCOV2 vaccine	\$	45.00
Clinics & Labs Administration of Beyfortus pediatric	\$	17.00
Clinics & Labs Immunization by intranasal or oral route-single	\$	16.00
Clinics & Labs TB Skin test	\$	25.00
Clinics & Labs I-693 form completion	\$	45.00
Clinics & Labs Medicare Flu admin	\$	33.00
Clinics & Labs Medicare Pneumococcal admin	\$	33.00
Clinics & Labs Medicare Hep B admin	\$	33.00
Clinics & Labs Therapeutic Office Injection	\$	20.00
Clinics & Labs Lab Handling/preparations/ and shipping	\$	2.00

FY 2026-2027 FEE SCHEDULE

**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
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
*TES Tattoo/Permanent Makeup Artist Educational Workshop Fee For Each Enrolled Artist beyond 4	\$ 36.00

FY 2026-2027 FEE SCHEDULE

**ENVIRONMENTAL HEALTH**

Fee Schedule - Item	FY 2025/2026 Fees	
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	\$	12.00
Lead Soil Sample (Each) 24 Hour Turn Around	\$	17.00
Lead Paint Chip Sample (Each) 24 Hour Turn Around	\$	13.00
LWS Lead in Drinking Water (Each) 96 Hour Turn Around	\$	65.00
LWS Lead in Drinking Water (Each) 48 Hour Turn Around	\$	94.00
LWS Lead in Drinking Water (Each) 24 Hour Turn Around	\$	152.00
Privatization Option Application Review	\$	66.00
Comprehensive Environmental Lead Investigation, Not Including Laboratory Anaysis, Per Dwelling	\$	1,355.00

FY 2026-2027 FEE SCHEDULE

**CLEVELAND AVENUE DENTAL CLINIC**

Fee Schedule - Item	FY 2025/2026 Fees	
Periodic oral evaluation - established patient	\$	45.00
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	\$	39.00
Bitewing - 3 films	\$	47.00
Bitewing - 4 films	\$	57.00
Film/Panoramic	\$	104.00
Prophy - Adult	\$	81.00
Prohy - Child	\$	61.00
Fluoride Topical - Adult	\$	31.00
Fluoride Topical - Child	\$	31.00
Sealant per Tooth	\$	52.00
Caries Preventive Medicament Application Per-Tooth	\$	31.00
Space Maint. Fixed Unilateral	\$	332.00
Space Maint. Fixed Bilateral	\$	522.00
Space Maint. Recement	\$	61.00
Removal Bilat or Unilat Space Maint	\$	75.00
Amalgam - 1 surface	\$	114.00
Amalgam - 2 surface	\$	145.00
Amalgam - 3 surface	\$	168.00
Amalgam - 4 surface	\$	201.00
Comp Anterior - 1 surface	\$	122.00
Comp Anterior - 2 surface	\$	157.00
Comp Anterior - 3 surface	\$	190.00
Comp Anterior - 4 surface	\$	229.00
Comp Posterior - 1 surface	\$	140.00
Comp Posterior - 2 surface	\$	207.00
Comp Posterior - 3 surface	\$	254.00
Comp Posterior - 4 surface	\$	301.00
Porcelain/Ceramic Crown	\$	900.00
PFM Crown	\$	930.00
Band Stabilizer- Per Tooth	\$	96.00
Gold Crown (Cast)	\$	1,220.00
Recement Crown	\$	78.00
SSC - Primary - under 21	\$	259.00
SSC - Permanent - under 21	\$	270.00
Sedative Filling	\$	78.00

FY 2026-2027 FEE SCHEDULE

**CLEVELAND AVENUE DENTAL CLINIC**

Fee Schedule - Item	FY 2025/2026 Fees
Core Buildup with pin	\$ 180.00
Pin Retention per Tooth	\$ 47.00
Pulp Cap - direct	\$ 52.00
Pulpotomy/ridement, Primary and permanent al Deb	\$ 149.00
Pulpal Debridemenr	\$ 170.00
Partial Pulpotomy	\$ 219.00
Pulpal Therapy-Anterior	\$ 249.00
Pulpal Therapy-Posterior	\$ 311.00
RCT-Anterior	\$ 592.00
RTC-Bicuspid	\$ 693.00
RCT-Molar	\$ 904.00
Perio Scale & Root 4+ per quad	\$ 176.00
Perio Scale & Root pln 1-3 quad	\$ 114.00
Scaling in prescence of mod to severe inflammation	\$ 90.00
Full Mouth Debridement	\$ 120.00
Denture-Upper	\$ 1,106.00
Denture-Lower	\$ 1,106.00
Immediate Denture, Maxillary \$1,237.00	\$ 1,237.00
D5140 Immediate Denture, Mandibular \$1,237.00	\$ 1,237.00
D5211 Maxillary Partial Denture (Resin Base, Including Any Conventional Clasps) \$772.00	\$ 772.00
D5212 Mandibular Partial Denture (Resin Base, Including Any Conventional Clasps) \$772.00	\$ 772.00
D5213 Maxillary Partial Denture (Cast Metal Framework with Resin Denture Bases) \$1,223.00	\$ 1,223.00
D5214 Mandibular Partial Denture (Cast Metal Framework with Resin Denture Bases) \$1,223.00	\$ 1,223.00
D5221 Partial Denture, Maxillary, Resin Base \$772.00	\$ 772.00
D5222 Partial Denture, Mandibular, Resin Base \$772.00	\$ 772.00
D5225 Maxillary Partial Denture (Flexible Base) \$772.00	\$ 772.00
D5226 Mandibular Partial Denture (Flexible Base) \$772.00	\$ 772.00
D5520 Replace missing or broken teeth, complete denture, per tooth \$99.00	\$ 99.00
D5611 Repair Resin Partial Denture, Mandibular \$137.00	\$ 137.00
D5612 Repair Resin Partial, Maxillary \$137.00	\$ 137.00
D5621 Repair Cast Partial Framework, Mandibular \$129.00	\$ 129.00
D5622 Repair Cast Partial Framework, Maxillary \$129.00	\$ 129.00
D5630 Repair or replace broken clasp, per tooth \$192.00	\$ 192.00
D5640 Replace broken teeth, Partial Denture, per tooth \$105.00	\$ 105.00
D5650 Add tooth to partial \$156.00	\$ 156.00
D5660 Add clasp to partial \$161.00	\$ 161.00
D5740 Reline Maxillary Partial Denture (Direct) \$182.00	\$ 182.00
D5741 Reline Mandibular partial denture (Direct) \$182.00	\$ 182.00
D5750 Reline Complete Maxillary denture (Indirect) \$311.00	\$ 311.00

FY 2026-2027 FEE SCHEDULE

**CLEVELAND AVENUE DENTAL CLINIC**

Fee Schedule - Item	FY 2025/2026 Fees	
D5751 Reline Complete Mandibular Denture (Indirect) \$311.00	\$	311.00
D5760 Reline Maxillary Partial Denture (Indirect) \$285.00	\$	285.00
D5761 Reline Mandibular Partial Denture (Indirect) \$285.00	\$	285.00
D5820 Interim Partial Denture (Maxillary) \$414.00	\$	414.00
D5821 Interim Partial Denture (Mandibular) \$414.00	\$	414.00
D5850 Tissue Conditioning, Maxillary \$104.	\$	104.00
Tissue Conditioning, Mandibular	\$	104.00
D6057 Custom Abutment (Implant Supported Prosthesis)	\$	465.00
D6105 Removal of Implant Body \$110.00	\$	110.00
D6197 Replace Restorative material to close access to screw-retained implant \$114.00	\$	114.00
D6545 Retainer - Cast metal for resin bonded fixed prosthesis \$450.00	\$	450.00
D6548 Retainer - Porcelain/Ceramic for resin bonded fixed prosthesis \$663.00	\$	663.00
D6549 Resin Retainer - for resin bonded fixed prosthesis \$235.00	\$	235.00
D7111 Extraction, Coronal Remnants – Primary Tooth \$125.00	\$	125.00
D7140 Extraction, Erupted Tooth or Exposed Root (Elevation and/or Forceps Removal) \$135.00	\$	165.00
D7210 Surgical Extraction, Erupted Tooth Requiring Removal of Bone and/or Sectioning of	\$	206.00
D7220 Removal of Impacted Tooth, Soft Tissue \$251.00	\$	251.00
D7230 Removal of Impacted Tooth, Partially Bony \$318.00	\$	318.00
Surgical Removal of Residual Tooth Roots (Cutting Procedure) \$214.00	\$	214.00
Just Right Toothpaste 1.1% NaF with 10% Xylitol \$15.00	\$	15.00
Allday Dry Mouth Gel \$11.00	\$	11.00
Allday 5000 Dry Mouth 1.1% NaF Dentifrice \$23.00	\$	23.00
Emergency Palliative Tx \$78.00	\$	78.00
Nitrous \$78.00	\$	78.00
Application of Desensitizing medicament	\$	24.00
Occlusal guard - hard appliance, full arch	\$	373.00
Fabrication of Athletic Mouthguard	\$	207.00
\$4 Medicaid co-pay Adults ≥ 21		4

FY 2026 - 2027 FEE SCHEDULE

**N.C. COOPERATIVE EXTENSION**

Fee Schedule - Item	FY 2026/2027 Fees	
<b>Agriculture</b>		
Vendor Fee - Pawpaw Field Day	\$	15.00
Pawpaw Merchandise - Patch	\$	7.00
Pawpaw Merchandise - Sticker	\$	2.00
Pawpaw - Processed Fruit (per pound)	\$	4.50
Grafting Workshop	\$	15.00
Youth Education Participant Fee (per student)	\$	1.00
Extension Master Gardener volunteer initial training	\$	150.00
Extension Master Gardener volunteer replacement name tag	\$	5.00
Extension Master Gardener volunteer T-shirt	\$	10.00
Live Stake	\$	7.50
Tool lending: large unreturned tool	\$	50.00
Tool Lending: small unreturned tool	\$	25.00
<b>Urban Farm School Produce</b>		
Radish - bundle	\$	2.00
Salad Greens or Lettuce - Bag	\$	4.50
Kale - bundle	\$	3.00
Spinach - bag	\$	5.00
Beets - bundle	\$	4.00
Squash and Zucchini (per pound)	\$	3.00
Oversized Zucchini (per pound)	\$	1.50
Squash flowers - clamshell	\$	3.00
Young carrots - bundle	\$	4.00
Microgreens - clamshell	\$	5.00
<b>Family &amp; Consumer Sciences (FCS)</b>		
Extension Master Food volunteer initial training	\$	50.00
FCS Merchandise - Food Preservation Book	\$	40.00
Home Food Preservation Class Materials		10
Safe Plates Training		135
<b>4-H Youth Development</b>		
Summer Fun Registration Fee	\$	25.00
<b>SOIL &amp; WATER CONSERVATION</b>		
Fee Schedule - Item	FY 2026/2027 Fees	
No Till Drill Rental (per acre)	\$	12.00
Filter Cloth (per yard)	\$	1.50

FY 2026 - 2027 FEE SCHEDULE

**COMMUNITY PARKS**

Fee Schedule - Item	FY 2026/20267Fees
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
Multi-Use Agricultural Event Center - Partial Day Rental (Mon-Thurs) 8am-5pm	\$ 1,050.00
Multi-Use Agricultural Event Center - Regular Rental (Mon-Thurs) 10am-10pm, 1 day	\$ 1,400.00
Multi-Use Agricultural Event Center - Regular Rental (Mon-Thurs) 10am-10pm, 2 day	\$ 2,000.00
Multi-Use Agricultural Event Center - Weekend Rental (Fri-Sun) 10am-10pm, 1 day	\$ 1,800.00
Multi-Use Agricultural Event Center - Weekend Rental (Fri-Sun) 10am-10pm, 2 day	\$ 2,500.00
Multi-Use Agricultural Event Center - Weekend Rental (Fri-Sun) 10am-10pm, 3 day	\$ 3,200.00
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

FY 2026 - 2027 FEE SCHEDULE

**COMMUNITY PARKS**

Fee Schedule - Item	FY 2026/20267Fees
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
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

FY 2026 - 2027 FEE SCHEDULE

**TANGLEWOOD PARK**

Fee Schedule - Item	FY 2026/2027 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
Facility Rentals - Clubhouse-Reynolds Room (cap. 20 people) Mon-Thurs. 9am-5pm	\$ 100.00
Facility Rentals - Clubhouse-Reynolds Room (cap. 20 people) Mon-Thurs. 9am-10pm	\$ 150.00
Facility Rentals - Clubhouse-Reynolds Room (cap. 20 people) Fri-Sun. 9am-10pm	\$ 200.00
*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)	\$ 35.00 / 25.00
Special Event - Festival of Lights - Entry Fee - Van (CC/discounted if cash)	\$ 60.00 / 50.00
Special Event - Festival of Lights - Entry Fee - Bus (CC/discounted if cash)	\$ 160.00 / 125.00
Special Event - FOL - Entry Fee (discount night) - Personal Car (CC/discounted if cash)	\$ 15.00 / 13.00
Special Event - FOL - Entry Fee (discount night) - Van (CC/discounted if cash)	\$ 31.00 / 28.00
Special Event - FOL - Entry Fee (discount night) - Bus (CC/discounted if cash)	\$ 87.00 / 83.00
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

FY 2026 - 2027 FEE SCHEDULE

**TANGLEWOOD PARK**

Fee Schedule - Item	FY 2026/2027 Fees	
Special Event - FOL - Pre-Sale Options (501 & more tickets) - 20% discount - Weekday	\$	16.00
Special Event - FOL - Pre-Sale Options (501 & more tickets) - 20% discount - Weekend	\$	18.40
RV Campground - Nightly Rate (6 maximum people per site/per night)	\$	50.00
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	\$	8.00
Aquatic Center - Children (3-5 yrs.) - Daily Pass	\$	8.00
Aquatic Center - Children (2 and under) - Daily Pass		Free
Aquatic Center - Campground & Manor House Guests	\$	7.00
Aquatic Center - Group Rate-Daily Pass	\$	7.00
Aquatic Center - All Others - Daily Pass	\$	10.00
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)	\$	59.00
Golf Green and Cart Fees - Championship Course - Per Player (weekend)	\$	69.00
Golf Cart Fees - Championship Course - Cart Fee (anytime)	\$	17.00
Golf Green Fees - Championship Course - Walking (weekday)	\$	42.00
Golf Green Fees - Championship Course - Walking (weekend)	\$	52.00
Golf Green and Cart Fees - Championship Course - Twilight Rates (After 4pm)	\$	40.00
Golf Green and Cart Fees - Championship Course - Seniors (55 +)	\$	40.00
Golf Green and Cart Fees - Championship Course - Juniors (17 & under)	\$	40.00
Golf Green Fees - Championship Course - Seniors Walking	\$	27.00
Golf Green Fees - Championship Course - Juniors (17 & under) Walking	\$	27.00
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)	\$	39.00
Golf Green and Cart Fees - Reynolds Course - Per Player (weekend)	\$	45.00
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)	\$	30.00
Golf Green Fees - Reynolds Course - Walking (weekend)	\$	34.00
Golf Green and Cart Fees - Reynolds Course - Twilight Rates (After 4pm)	\$	30.00
Golf Green and Cart Fees - Reynolds Course - Seniors (55+, Weekday only)	\$	30.00

FY 2026 - 2027 FEE SCHEDULE

**TANGLEWOOD PARK**

Fee Schedule - Item	FY 2026/2027 Fees	
Golf Green Fees - Reynolds Course - Seniors (55+) Walking (Weekday only)	\$	19.00
Golf Green and Cart Fees - Reynolds Course - Juniors (17 & under, anytime)	\$	30.00
Golf Green Fees - Reynolds Course - Juniors (17 & under) Walking (anytime)	\$	19.00
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)	\$	13.00
Golf Green Fees - Par 3 - Regular (Weekend)	\$	14.00
Golf Green Fees - Par 3 (Mon - Fri only) - Senior	\$	9.00
Golf Green Fees - Par 3 (Mon - Fri only) - Children 12 & Under	\$	9.00
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	\$	2,600.00
Golf - Annual Membership - Both Courses - Family (2)	\$	3,200.00
Golf - Annual Membership - Both Courses - Family (up to 4 members)	\$	3,600.00
Golf - Annual Membership - Both Courses - Senior (55+) - Weekday only	\$	1,775.00
Golf - Annual Membership - Reynolds Course - Senior (55+) - Weekday only	\$	925.00
Golf - Annual Membership - Both Courses - Senior (55+) - Family	\$	2,300.00
Golf - Annual Membership - Both Courses - Juniors (17 & under)	\$	2,150.00
Golf - Annual Membership - Reynolds Course - Juniors (17 & under)	\$	925.00

*\*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.*

FY 2026 - 2027 FEE SCHEDULE

**SMITH REYNOLDS AIRPORT**

Fee Schedule - Item	FY 2026/2027 Fees
<b>Fuel Flowage Fees</b>	
Fuel Flowage Fee - Per Gallon	\$0.10
<b>Aircraft Landing Fees</b>	
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
<b>Tiedown Rates and Transient Aircraft Parking Apron</b>	
General Aviation Ramp - All Classes of Aircraft (per space) Day	\$10.00
General Aviation Ramp - All Classes of Aircraft (per space) Month	\$50.00
Main Terminal Ramp - Five Tie Downs for Transients (Overnight Fee)	\$50.00
Blimp Storage and Operations (Per Day)	\$150.00
<b>Hangar Rates</b>	
Airport Owned Small T-Hangars (Per Month)	\$315.00
Airport Owned Large T-Hangars (Per Month)	\$420.00
Corporate Hanger 2 (Per Month)	per month. To
Corporate Hangar 2 Transient Day Rates	from FBO
<b>Land Rents</b>	
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
<b>Office Rent</b>	
Terminal Building	\$20.00 to \$20.60 /SF/Year

FY 2026 - 2027 FEE SCHEDULE

**LIBRARY**

Fee Schedule - Item	FY 2026/2027 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

FY 2026 - 2027 FEE SCHEDULE

**GENERAL SERVICES**

Fee Schedule - Item	FY 2026/2027 Fees	
Hall of Justice ID Badges - First Issue		\$20.00
Hall of Justice ID Badges - Bi-Annual Renewal		\$20.00
Hall of Justice ID Badges - Replacement		\$20.00

FY 2026 - 2027 FEE SCHEDULE

**TAX**

Fee Schedule - Item	FY 2026/2027 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

FY 2026 - 2027 FEE SCHEDULE

**MAPFORSYTH**

Fee Schedule - Item	FY 2026/2027 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 2026 - 2027 FEE SCHEDULE

**BOARD OF ELECTIONS**

Fee Schedule - Item	FY 2026/2027 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

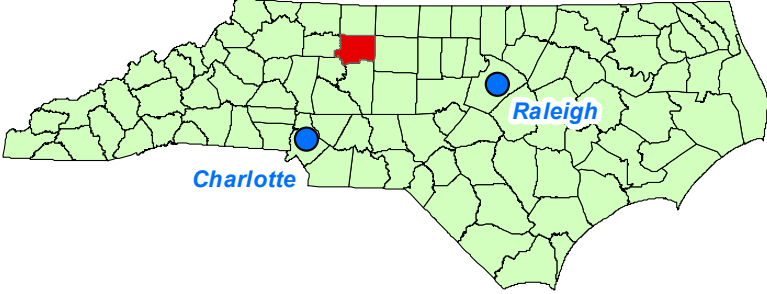
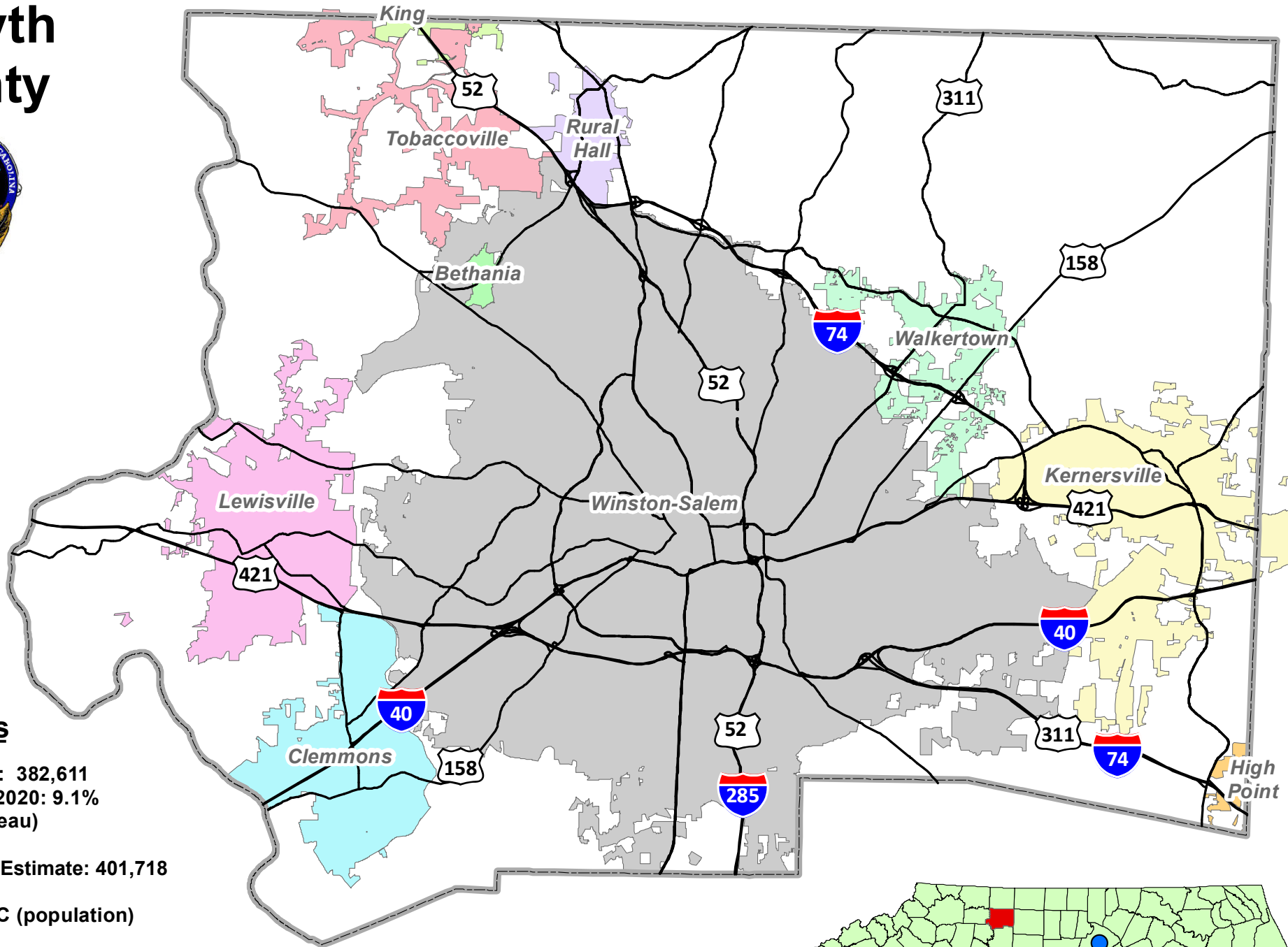
\* First 10 pages are free; not for recurring visits

FY 2026- 2027 FEE SCHEDULE

**REGISTER OF DEEDS**

Fee Schedule - Item	FY 2026/2027 Fees	
<b>Real Estate Instruments</b>		
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
<b>UCC Filings</b>		
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
<b>Vital Records</b>		
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
<b>Marriage Licenses</b>		
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
<b>Other Services</b>		
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



## Quick Facts

- 2020 Population: 382,611
- Growth 2010 to 2020: 9.1% (US Census Bureau)
- 2025 Population Estimate: 401,718
- 4th Largest in NC (population)
- Area 412.72 sq. miles
- Date Established: January 16, 1849

