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## **A Brief History of Forsyth County**

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

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

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

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

## **County Owned/Leased Facilities**

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### **Downtown**

Chestnut Street Parking Lot  
Building located at Spruce Street/6th St.  
Hall of Justice (Courts)  
Law Enforcement Detention Center  
Main Library (5th St.)  
Old Courthouse  
Forsyth County Government Center  
Sheriff's Administration Building  
Phillips Building, Church St. (New Public Safety Facility)

### **East**

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

### **Highland Avenue, Russell Avenue, MLK Drive Area**

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

### **Liberty Street/Fairchild Drive - Aviation Drive**

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

## **County Owned/Leased Facilities (Contd.)**

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### **Northern Forsyth County**

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

### **Southeast**

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

### **Southside**

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

### **West**

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

# Glossary Of Budget-Related Terms For Forsyth County

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## **ABC Funds**

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

## **Ad Valorem Tax**

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

## **Accounts**

County expenditure accounts listed on departmental sheets:

### **Salaries & Wages**

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

### **Employee Benefits**

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

### **Professional Fees**

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

### **Maintenance Service**

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

### **Rent**

(space, equipment, auto and software rental)

### **Utility Services**

(water and sewer)

### **Construction Services**

(contracted buildings and building improvements)

### **Communications**

(telephone and teleprocessing; communication circuits)

### **Travel**

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

### **Other Purchased Services**

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

### **General Supplies**

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

### **Energy**

(electricity; fuel oil; natural gas; gasoline)

### **Operating Supplies**

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

### **Inventory Purchases**

(merchandise for resale and pharmacy inventory)

### **Support & Assistance**

(public assistance refunds; AFDC (now entitled Work First Family Assistance); aid to the blind; family planning medical services; adoption assistance payments; emergency assistance; food stamp refunds; court ordered payments; pauper burials; special service expense; JOBS training, support, work-related expense & transportation; foster care payments; special service expense; adult day care; Work First transportation and vendor payments; Smart Start & Child Care Development Fund (CCDF) child care; KBR Trust & Title XX vendor payments; crisis intervention energy assistance)

### **Other General & Administration**

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

## Glossary (Contd.)

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### Accounts (Contd).

#### **Vehicles**

(trucks & autos; emergency vehicles; motive equipment)

#### **Equipment**

(equipment and computer software)

### Acronyms

**ABC** - Alcoholic Beverage Control

**ACE** - Adult Continuing Education

**ADA** - Americans with Disabilities Act

**AHEC-NC** - Area Health Education Center-North Carolina

**AIDS** - Acquired Immune Deficiency Syndrome

**ARCA** - Addiction Recovery Care Association

**AVL** - Automated Vehicle Locator

**BABs** - Build America Bonds

**BCCCP** - Breast & Cervical Cancer Control Program

**CAD** - Computer Aided Dispatch

**CBA** - Community Based Alternatives

**CCDF** - Child Care Development Fund

**CDBG** - Community Development Block Grant

**CDC** - Center for Disease Control

**CFR** - Crash/Fire/Rescue

**CIP** - Capital Improvements Program

**COLA** - Cost of Living Adjustment

**COPS** - Certificates of Participation/ or Community Oriented Policing Services

**CPI** - Consumer Price Index

**CPO** - Capital Project Ordinance

**CRP** - Capital Repair Plan

**CPS** - Child Protective Services

**CRS** - Community Rating System

**CSHS** - Children's Special Health Services

**CYO** - Current Year Original

**DA** - District Attorney

**DEA** - Drug Enforcement Agency

**DENR** - Department of Environment & Natural Resources

**DOJ** - Department of Justice

**DOT** - Department of Transportation

**DP** - Data Processing

**DSS** - Department of Social Services

**EDLP** - Education Debt Leveling Plan

**EMS** - Emergency Medical Services Department

**EMT** - Emergency Medical Technician

**EPA** - Environmental Protection Act

**ESC** - Employment Security Commission

**FAMIS** - Financial and Management Information System

**FDIC** - Federal Deposit Insurance Corporation

**FLSA** - Fair Labor Standards Act

**FT** - Full time Positions

**FTCC** - Forsyth Technical Community College

**FY** - Fiscal Year

**GCC** - Governor's Crime Commission

**GFOA** - Government Finance Officers Association

**GHSP** - Governor's Highway Safety Program

**GIS** - Geographic Information System

**GPO** - Grant Project Ordinance

**GS** - General Statute

**HAVA** - Help America Vote Act

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## Glossary (Contd.)

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### Acronyms (Contd.)

**HAZMAT** - Hazardous Material  
**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  
**JCP** - Juvenile Crime Prevention  
**K** - Thousand  
**KBR** - Kate Bitting Reynolds Foundation  
**KVL** - Kernersville  
**LEDC** - Law Enforcement Detention Center  
**LIEAP** - Low Income Energy Assistance Program  
**LLEBG** - Local Law Enforcement Block Grant  
**LSCA** - Library Services Construction Act  
**LSTA** - Library Services Technology Act  
**LT** - Long Term  
**M/WBE** - Minority/Women Based Enterprises  
**MIS** - Management Information Services  
**NACO** - National Association of Counties  
**NC** - North Carolina  
**NC A&T** - North Carolina Agriculture & Technical State University  
**NC DOT W/F** - North Carolina Department of Transportation Work First  
**NCACC** - North Carolina Association of County Commissioners  
**NCEM WMD** - North Carolina Emergency Management Weapons of Mass Destruction  
**NCGS** - North Carolina General Statutes  
**NCHFA** - North Carolina Housing Finance Act  
**NESHAP** - National Emission Standards for Hazardous Air Pollution  
**PART** - Piedmont Area Regional Transportation  
**OVW** - Office of Violence Against Women  
**PC** - Personal Computer  
**PT** - Part time positions  
**PYA** - Prior Year Actual  
**QSCBs** - Qualified School Construction Bonds  
**RJR** - R.J. Reynolds Industries, Inc.  
**SMCP** - State Misdemeanant Confinement Program  
**SORT** - Special Operations Response Team  
**SOS** - Safe on Seven  
**SSA** - Social Services Administration  
**STD** - Sexually Transmitted Disease  
**SWCD** - Soil and Water Conservation District  
**T/O** - "To outside" as in payments to outside agencies  
**TANF** - Temporary Assistance to Needy Families  
**TANF/WFFA** - Temporary Assistance to Needy Families/Work First Family Assistance  
**TB** - Tuberculosis  
**TFR** - Transfer  
**UCC** - Uniform Commercial Code  
**USDA** - United States Department of Agriculture  
**WFU** - Wake Forest University  
**WIC** - Women, Infants & Children Program  
**W-S** - Winston-Salem  
**WS/FC** - Winston-Salem/Forsyth County  
**WSSU** - Winston-Salem State University  
**YWCA** - Young Women's Christian Association

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## **Glossary (Contd.)**

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### **Appropriation**

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

### **Assessed Valuation**

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

### **Budget Calendar**

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

### **Budget Implementation**

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

### **Budget Message**

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

### **Budget Ordinance**

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

### **Budget Preparation Package**

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

### **Capital Improvement Program (CIP)**

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

### **Capital Assets**

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

### **Capital Outlay**

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

### **Contingency**

A budgetary account set aside for emergencies or unforeseen expenditures.



## **Glossary (Contd.)**

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### **Cost Sharing Data**

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

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

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

### **Current Year Estimates**

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

### **Debt Service**

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

### **Encumbrance**

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

### **Fund Balance**

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

### **General Fund**

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

### **Grant**

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

### **Intangible Taxes**

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

### **Interfund Transfers**

Amounts transferred from one fund to another.

### **Interim Budget**

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

### **Modified Accrual**

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

## **Glossary (Contd.)**

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

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

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

### **Occupancy Tax**

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

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

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

### **Preliminary Budget**

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

### **Prior Year Encumbrance**

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

### **Property Tax**

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

### **Source Of Revenue**

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

### **Special Revenue Fund**

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

### **Tax Collection Rate**

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

### **Tax Levy**

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

### **Tax Rate**

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

## Principal Taxpayers - Forsyth County, North Carolina

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Fiscal Year Ended  
June 30, 2012

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2012 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$896,447,570	2.65%
Wells Fargo Bank NA	Banking	292,816,580	0.87%
Duke Energy Corporation	Electric Utility	288,365,180	0.85%
Lowes Home Center	Retail	251,484,010	0.74%
JG Winston-Salem	Real Estate Management	203,206,800	0.60%
Time Warner Entertainment	Television Utilities	189,945,680	0.56%
Wake Forest University	Education/Healthcare	149,143,550	0.44%
Hanesbrands, Inc.	Textiles	147,579,350	0.44%
Wal-Mart Real Estate Bus Trust	Retail	124,471,330	0.37%
Highwoods/Forsyth Partners	Real Estate Management	114,981,900	0.34%
		<b><u>\$2,658,441,950</u></b>	<b><u>7.86%</u></b>

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

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

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

## Principal Employers - Forsyth County, North Carolina

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Fiscal Year Ended 2012

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center	12,837	7.9%
Novant Health and Affiliates	8,145	5.0%
Winston-Salem/Forsyth County School System	6,692	4.1%
Reynolds American <sup>b</sup>	3,000	1.8%
Hanesbrands, Inc. <sup>a</sup>	2,800	1.7%
Wells Fargo Bank <sup>c</sup>	2,800	1.7%
City of Winston-Salem	2,660	1.6%
BB&T Corporation	2,200	1.3%
Forsyth County	2,029	1.2%
Wake Forest University	1,680	1.0%
<b>Total</b>	<b><u>44,843</u></b>	<b><u>27.5%</u></b>

\*Estimates as of November, 2011

<sup>a</sup> formerly Sara Lee Personal Products

<sup>b</sup> formerly R.J. Reynolds Tobacco Company

<sup>c</sup> formerly Wachovia Corporation

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

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

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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>
2001	173,820,000	0.82%	566.31
2002	219,515,000	0.91%	706.67
2003	206,615,000	0.84%	658.42
2004	279,050,000	1.12%	882.17
2005	261,620,000	1.03%	819.56
2006	276,360,000	0.97%	851.98
2007	332,090,000	1.12%	1,003.49
2008	313,620,000	1.02%	930.18
2009	420,955,000	1.34%	1,227.36
2010	396,345,000	1.17%	1,141.11
2011	530,850,000	1.57%	1,510.77
2012	499,600,000	1.47%	1,407.81

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

As of June 30, 2012

	<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%	209,549,599		209,549,599
Town of Kernersville	100.00%	12,051,085		12,051,085
<b><u>Other Debt</u></b>				
City of Winston-Salem	100.00%	556,377,826		556,377,826
Town of Kernersville	100.00%	36,458		36,458
Subtotal-Overlapping Debt				778,014,968
<b>County Direct Debt</b>				<b>586,265,543</b>
<b>Total Direct &amp; Overlapping Debt</b>				<b><u>\$1,364,280,511</u></b>

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office. Debt outstanding data provided by each governmental unit.

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

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

## Privilege Licenses - 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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### SCHEDULE B

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

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

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

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

### **GENERAL BUSINESS LICENSES**

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



## Property Tax Rates-All Overlapping Taxing Entities-Forsyth County, North Carolina

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### Tax Rates per \$100

<u>June 30,</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Forsyth County	.7168	.674	.674	.674	.674	.696	.696	.666	.666	.708
City of Winston-Salem	.530	.491	.4750	.4750	.4675	.490	.490	.485	.485	.525
Town of Bethania	.030	.320	.320	.350	.350	.350	.350	.300	.300	.250
Town of Kernersville	.5275	.4975	.4975	.4975	.4975	.550	.550	.550	.525	.525
Town of Rural Hall	.028	.250	.250	.240	.240	.240	.230	.230	.230	.240
Town of Walkertown	.200	.200	.200	.200	.200	.200	.200	.200	.200	.200
Town of Clemmons	.115	.115	.115	.115	.0985	.0985	.0985	.0985	.090	.090
Town of Lewisville	.177	.177	.177	.177	.177	.177	.177	.177	.177	.195
Village of Tobaccoville	.050	.050	.050	.050	.050	.050	.050	.050	.050	.050
<b>Fire Tax Districts:</b>										
Beeson Cross Rds.	.088	.080	.080	.070	.070	.070	.070	.070	.070	.070
Beeson Cross Rds. Svc. Dist.	.088	-	-	-	-	-	-	-	-	-
Belews Creek	.075	.070	.070	.070	.070	.070	.055	.055	.045	.045
City View	.080	.080	.080	.080	.080	.080	.080	.080	.080	.080
Clemmons	.050	.050	.050	.050	.050	.050	.050	.050	.050	.050
Forest Hill	.085	.075	.075	.065	.065	.065	.050	.050	.050	.050
Griffith	.055	.055	.055	.055	.055	.055	.055	.055	.055	.055
Gumtree	.100	.095	.085	.085	.085	.085	.085	.085	.085	.085
Hornetown	.110	.100	.100	.100	.100	.100	.100	.100	.100	.100
King of Forsyth Co.	.065	.065	.065	.055	.055	.055	.055	.055	.055	.055
Lewisville	.074	.060	.060	.060	.060	.060	.060	.060	.050	.050
Mineral Springs	.085	.075	.075	.065	.065	.065	.060	.050	.040	.040
Mineral Springs Svc. Dist.	.085	.075	.075	.065	.065	.065	.050	.050	.040	.040
Mount Tabor	.075	.075	.075	.075	.075	.075	.075	.075	.065	.065
Old Richmond	.090	.085	.085	.080	.070	.070	.060	.060	.060	.060
Piney Grove	.115	.107	.107	.090	.090	.090	.090	.080	.080	.080
Rural Hall	.086	.075	.075	.065	.065	.065	.055	.055	.055	.055
Salem Chapel	.090	.090	.090	.090	.060	.060	.060	.060	.060	.060
South Fork	.050	.050	.050	.050	.050	.050	.050	.050	.050	.050
Talley's Crossing	.080	.080	.080	.080	.080	.080	.080	.080	.080	.080
Triangle	.092	.080	.080	.080	.080	.080	.070	.070	.050	.035
Union Cross	.100	.100	.100	.080	.080	.080	.070	.070	.070	.070
Vienna	.075	.075	.075	.075	.075	.075	.075	.075	.065	.065
Walkertown	.087	.080	.080	.080	.080	.080	.070	.070	.060	.060
West Bend	.074	.060	.060	.050	.050	.050	.050	.050	.050	.050

## Tax Rate History - Forsyth County, North Carolina

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

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

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

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FY Ended June 30,	(1) Tax Year Ended Dec. 31,	Real Property	Personal Property	Registered Vehicles	Public Services	(2)	
						Total Direct Tax Rate	Total
2002	2001	18,442,926,970	2,660,635,120	2,392,973,460	598,062,441	0.6400	24,094,597,991
2003	2002	18,896,765,850	2,618,193,840	2,398,999,140	587,847,270	0.6920	24,501,806,100
2004	2003	19,337,891,860	2,559,667,220	2,419,787,980	565,630,120	0.6920	24,882,977,180
2005	2004	19,804,667,720	2,641,658,675	2,409,184,030	560,644,886	0.7080	25,416,155,311
2006	2005	22,750,577,790	2,680,281,760	2,461,340,630	569,872,978	0.6660	28,462,073,158
2007	2006	23,565,365,700	2,957,709,010	2,479,743,740	587,375,097	0.6660	29,590,193,547
2008	2007	24,382,286,380	3,109,875,910	2,543,653,630	608,722,150	0.6960	30,644,538,070
2009	2008	25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009	27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6740	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	28,312,122,707	3,078,878,370	2,453,980,900	613,418,118	0.6740	34,458,400,095
***2014	2013	25,473,658,216	2,985,577,078	2,496,150,954	595,015,574	0.7418	31,550,401,822

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

\*Used for budget  
 \*\*TRI for 2012  
 \*\*\*Estimate as of 5/1/2013

## Property Assessed Values - All Overlapping Taxing Entities Forsyth County, North Carolina

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Assessed Value  
(dollars in thousands)

<u>Fiscal Year</u>	<u>*2014</u>	<u>**2013</u>	<u>***2012</u>	<u>***2011</u>	<u>***2010</u>	<u>***2009</u>	<u>***2008</u>	<u>***2007</u>
Forsyth County	31,550,402	34,505,265	33,784,433	33,924,494	34,047,880	31,438,006	30,410,200	29,265,000
City of Winston-Salem	19,746,441	21,713,470	21,199,831	21,335,497	21,512,023	20,063,179	19,281,900	18,663,480
City of King	62,458	66,809	66,884	68,598	69,693	71,398	71,000	69,600
Town of Bethania	31,847	34,002	33,850	34,212	33,839	30,623	31,750	30,025
Town of Kernersville	2,336,446	2,520,834	2,505,733	2,576,483	2,576,304	2,273,839	2,187,500	2,070,100
Town of Rural Hall	361,763	379,130	384,676	389,968	384,178	338,027	324,000	323,820
High Point	1,978	2,050	-	-	-	-	-	-
Town of Walkertown	385,255	433,122	424,805	431,694	427,823	407,169	362,000	347,400
Village of Clemmons	1,939,312	2,074,514	2,030,919	2,029,809	2,027,194	1,850,319	1,752,800	1,692,750
Town of Lewisville	1,191,234	1,309,348	1,289,491	1,286,574	1,284,947	1,144,895	1,109,400	1,089,900
Village of Tobaccolville	179,236	191,189	189,528	190,989	190,889	175,460	167,550	162,370
<b>Fire Tax Districts:</b>								
Beeson Cross Roads	281,802	310,604	307,469	310,486	314,125	280,972	279,750	283,900
Belews Creek	309,334	337,327	329,241	327,222	327,518	292,732	285,740	275,560
City View	34,234	41,183	40,736	40,845	40,492	36,174	39,360	40,157
Clemmons	2,222,952	2,381,202	2,326,843	2,323,855	2,357,357	2,118,923	1,993,300	1,918,600
Forest Hill	11,226	12,203	12,008	13,321	13,913	13,526	13,270	14,575
Griffith	186,714	208,083	203,731	203,145	205,404	194,373	183,100	161,550
Gumtree	57,569	63,693	78,949	79,029	79,587	76,329	65,925	64,450
Horneytown	190,448	211,496	209,179	209,540	211,434	193,521	189,600	183,010
King of Forsyth County	495,551	505,165	476,261	455,232	464,347	456,498	441,225	445,810
Lewisville	1,537,449	1,688,022	1,645,483	1,627,210	1,635,401	1,430,269	1,377,700	1,342,775
Mineral Springs	175,339	198,172	194,640	197,582	197,939	185,647	192,650	193,700
Mineral Springs Svc. Dist.	6,985	7,852	7,790	7,957	7,766	7,243	7,399	7,065
Mount Tabor	89,217	95,855	89,614	75,988	72,145	65,008	68,790	71,700
Old Richmond	423,240	445,677	443,205	445,483	447,168	409,218	411,600	400,970
Piney Grove	523,988	560,897	551,435	547,758	553,238	508,076	495,900	479,700
Rural Hall	441,667	488,654	487,356	465,923	438,856	410,310	391,500	376,658
Salem Chapel	77,844	86,407	85,366	84,602	84,855	75,187	74,140	73,710
South Fork	9,269	9,931	9,849	10,032	9,936	8,883	10,538	12,756
Talley's Crossing	164,214	182,445	179,108	181,272	183,044	171,109	169,800	169,140
Triangle	89,069	101,341	97,580	98,971	98,605	88,412	90,980	89,550
Union Cross	227,619	248,114	231,591	225,863	223,126	199,561	184,500	180,250
Vienna	626,353	693,590	678,062	674,962	672,003	584,037	575,300	559,050
Walkertown	327,497	356,907	352,781	353,098	355,908	337,403	333,200	323,900
West Bend	57,986	62,551	61,069	61,140	61,434	52,344	51,320	49,420

\*Estimated as of 5/1/2013

\*\*Per TR-1 2012

\*\*\*Used for budget

## Property Tax Levies & Collections - Forsyth County, North Carolina

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<u>Year Ended June 30,</u>	<u>Total Tax Levy For Fiscal Year</u>	<u>Collections Of CY Taxes During FY</u>	<u>% of Levy Collected During FY</u>	<u>Total Collections On PY Taxes</u>	<u>Total Collections</u>	<u>% of Levy</u>
2002	154,336,281	151,228,987	97.99%	2,280,347	153,509,334	99.46%
2003	169,219,186	165,481,873	97.79%	3,087,302	168,569,175	99.62%
2004	172,272,301	169,019,917	98.11%	2,670,263	171,690,180	99.66%
2005	179,925,473	176,332,367	98.00%	2,855,834	179,188,201	99.59%
2006	189,902,610	186,602,383	98.26%	2,696,066	189,298,449	99.68%
2007	197,416,909	193,927,020	98.23%	2,775,659	196,702,679	99.64%
2008	213,402,003	209,512,061	98.18%	3,066,664	212,578,725	99.61%
2009	219,385,625	213,993,232	97.54%	3,927,306	217,920,538	99.33%
2010	229,188,797	224,184,021	97.82%	3,953,091	228,137,112	99.54%
2011	229,126,449	224,104,050	97.81%	3,469,391	227,573,441	99.32%
2012	228,728,259	223,947,380	97.91%	N/A	223,947,380	97.91%

## Demographic Statistics - Forsyth County, North Carolina

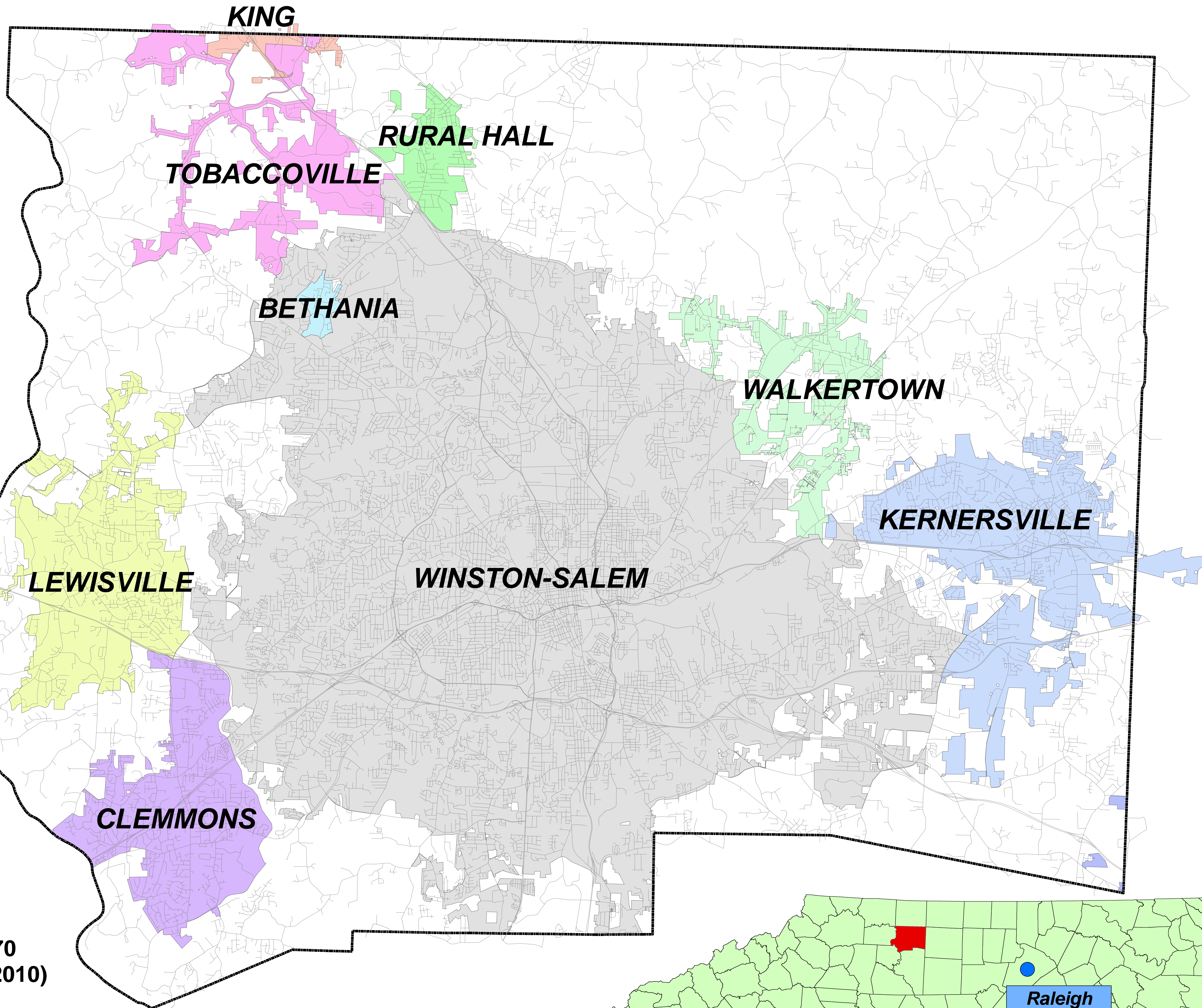
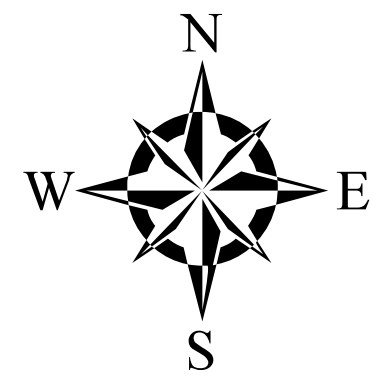
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<u>Calendar Year*</u>	<u>(1) Population</u>	<u>(2) Per Capita Personal Income</u>	<u>(3) Median Age</u>	<u>(4) Public School Enrollment</u>	<u>(5) Unemployment Rate</u>
2001	310,717	31,004	36.3	46,351	4.7%
2002	313,803	31,372	36.6	46,502	5.7%
2003	316,323	31,915	36.8	47,478	5.6%
2004	319,220	3,052	37.0	47,801	5.0%
2005	324,372	35,313	37.2	49,279	4.7%
2006	330,935	37,444	37.4	50,305	4.3%
2007	337,159	38,401	37.6	50,974	4.4%
2008	342,975	39,041	37.8	51,422	5.7%
2009	347,333	36,223	36.7	51,488	9.6%
2010	351,378	37,059	37.2	52,050	10.1%
2011	354,878	38,003	37.4	52,277	10.0%
2012	357,767	N/A	36.0	53,606	9.0%

Sources:

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

# Forsyth County



## Quick Facts

Population: 350,670  
(US Census Bureau, 2010)

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849

