

A. Organization & Contact Information

Case Id: 16153
Name: ESR 23-24 VITA - 2023/24
Address: *No Address Assigned

Completed by shadowe.magaraci@eistr.org on 11/15/2022 4:08 PM

A. Organization & Contact Information

The Request for Proposals and additional materials to assist with completing the application can be found on the City's webpage for [Community Agencies](#)

A.1. Organization Name

Experiment In Self-Reliance Inc

A.2. Project/Program

ESR 23-24 VITA

A.3. FY 2023-24 Funding Request Amount

\$41,250.00

A.4. Agency's Total Operating Budget

\$2,744,169.00

A.5. Mailing Address

PO Box 135 Winston-Salem, NC 27102-0135

A.6. Project/Program Location Address

3480 Dominion Street Winston-Salem, NC 27105-3647

A.7. Organization Website

www.eistr.org

A.8. Year 501(c)(3) status obtained

1964

A.9. Organization Fiscal Year

July 1 - June 30

A.10. Federal Tax ID Number

56-6060100

A.11. Federal DUNS Number

060296142

EXECUTIVE DIRECTOR/MANAGER

A.12. Name, Title

Twana Roebuck, Executive Director

A.13. Email

twana.roebuck@eistr.org

A.14. Phone

(336) 714-9237

CONTACT

A.15. Name, Title

Twana Roebuck, Executive Director

A.16. Email

twana.roebuck@eistr.org

A.17. Phone

(336) 714-9237

BOARD CHAIR

A.18. Name

Marsha Smith

A.19. Term Expiration

09/30/2023

A.20. Email

marsha.smith@va.gov

A.21. Phone

(336) 231-2519

B. Project Overview

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Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

Address: *No Address Assigned

B. Project Overview

Please provide the following information.

APPROACH (7 POINTS)

B.1. Provide a concise description of the proposed project/program, indicating specifically how City funds will be used. Briefly, what are the goals/objectives of the project/program?

This program provides free tax return preparation for at least 3,500 Winston-Salem/Forsyth County residents each year. The program usually prepares nearly 4,000 returns, but this varies depending on the funding, number of sites, and number of volunteers in any given year. Forsyth Free Tax also offers connections to other programs that may be of value to Winston-Salem's low wealth community including other ESR programs and mainstream services. Community Agency Funding will support staff positions for this program.

Because of COVID restrictions, ESR remains an appointment-only site for 23-24. This adversely impacts our total number of returns prepared and submitted. We expect our regular clients to use our VITA Express service considerably more, as this allows them to drop off documents for preparation by a VITA staff person without the client needing to be present except to provide a signature when the return is complete.

B.2. How will a participant access the proposed project/program, use the services, and derive a beneficial outcome from participation?

Taxpayers are alerted through advertisements providing hours of operation and locations of VITA Sites in the Winston-Salem area. ESR's website and Facebook pages also publish the locations and hours for the tax sites. It takes approximately 30-45 minutes to prepare a basic return. Participants have an opportunity to discuss economic literacy and linkages to other community programs that might be of interest or benefit to them while their tax returns are being prepared. Workers ask participants several survey questions regarding their plans for their refunds, responses to which are compiled in aggregate form for research purposes. At times these questions prompt information requests from participants as well, and the tax preparers are able to introduce taxpayers to the range of ESR services and to other programs in the city.

Participants who feel comfortable in doing so may prepare and file their own simple tax returns at our Forsyth Free Tax sites. There are volunteers available to assist clients who choose to prepare their own returns, and to check them for accuracy and completeness before they are filed for the taxpayer. Upon completion of the tax return, clients are given information regarding how they can find out the status of their returns, and the return is filed electronically.

Participants will receive their refunds (if applicable) in about ten days by direct deposit, or about three weeks if by paper check. The service is free. Many clients return to a VITA site year after year, and often share their experiences with their neighbors, who use a VITA site the following year by recommendation.

Outside the regular tax season, ESR's Forsyth Free Tax program staff see clients whose returns are more complicated than can be filed through a VITA site. These types of returns include amendments, prior year returns, and other situations that could be very costly if handled through a paid preparer.

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NEED (7 POINTS)

B.3. Describe the unmet need that the proposed project/program seeks to address. Include data supporting the need.

Many of these taxpayers would go to paid tax preparers to have their returns submitted, and would accept Refund Anticipation Loans or similar products at extremely high interest rates if they could not have their taxes prepared free of charge through a VITA site. Having these sites available not only prevents these taxpayers from being victims of predatory scams and practices, these residents can also learn about other programs and services for which they may qualify. During a normal tax season, VITA sites save clients approximately \$1 million in tax preparation fees. The Forsyth Free Tax program is instrumental in returning EITC funds back to the taxpayers in our community.

COLLABORATION (6 POINTS)

B.4. Describe any specific collaborative relationships with other organizations (public or private) and how they will impact the project/program. How will collaboration contribute to the planning, implementation, operation, oversight, and performance measurement of the proposed project/program?

Several agencies and banks traditionally work with us to provide space for our VITA sites, including Goodwill Industries and the Forsyth County Central Library. Local universities are frequently a source for volunteers. These collaborations also increase the talent pool of volunteers for the program, which has a major impact on the program's success. We will be using social media aggressively to recruit volunteers (and taxpayers) this year, and hope to attract additional collaborative partners in the process. The IRS provides training and site materials, technical support, software licenses, and oversight for the VITA program. This program requires collaboration to function well. ESR works with a range of collaborative partners to provide assistance in securing funding, marketing, resources and oversight. These collaborations are active at different stages in the program, depending on the need. Most of the program's operational collaboration is with agencies that are part of the Forsyth Working Families Partnership during planning and implementation phases, and the IRS works with us for oversight, performance measurement and reporting requirements. ESR regularly participates in monthly meetings that include discussion of critical success factors, troubleshooting and the exchange of best practices.

C. Strategy and Performance

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C. Strategy and Performance

Please provide the following information.

STRATEGY (5 POINTS)

C.1. The City of Winston-Salem's strategic priorities, adopted most recently in the [2017-2021 Strategic Plan \(2019 Update\)](#) and under review for adoption by City Council for FY 2022 - FY 2025 Strategic Plan, are used as guiding principles to establish community priorities based on the vision, mission, and values set forward by the Mayor and City Council.

Indicate which of the City's strategic focus areas your program aligns with best (select one):

Economic Vitality and Diversity

C.2. Select the service area(s) that your project/program relates to:

- Housing/Homelessness
- Economic Development
- Construction Rehabilitation
- Poverty Reduction
- Arts and Culture
- Youth
- Public Safety
- Transportation
- Other

PERFORMANCE (15 POINTS)

C.3. Describe the system to be used to track participant and program data. List any key reports and their frequency that will be used to capture project/program performance.

The Forsyth Free Tax program will use TaxSlayer® tax preparation software. This software allows for preparation and electronic filing of returns, captures a variety of information about participants, and allows for creation of a range of reports. The tax preparation software tracks participant data and uses it in aggregate form to provide general demographics and statistics. Because clients are not enrolled in a formal, structured program, no participant data is collected and retained by ESR, other than as required by the IRS and in order to resolve any issues that may arise. Program data that is retained is only in aggregate form.

Aggregate data is supplied in monthly, quarterly, and annual reporting as required by the IRS, our Board of Directors,

and funding sources.

C.4. Explain the steps that will be taken if the stated program goals provided in C.3. are not achieved.

The primary performance measures for this program includes the number of participants served. Participants are not enrolled in this program, so we base expected use of the program on prior year participants and the number of volunteers.

Performance is monitored at the VITA sites, at ESR, and at the IRS. The tax software and return submission process generate frequent (sometimes daily) reports, which are monitored for accuracy and performance levels each day of site operation. Performance of the overall program is reported to the funders each quarter and at year-end. The IRS provides guidelines and requirements for VITA sites, which must be met in order for the site to continue to receive IRS support.

Performance in the early part of the tax season can provide good estimates for overall performance. We close underperforming sites as soon as we recognize that the site will not/cannot meet the IRS minimum requirement for the number of returns filed. After the tax season has ended, we review the performance and document best practices. Obstacles to optimum program performance are studied, and methods presented for implementation in the next tax season.

Options for improving outreach for this program include increased media and marketing coverage, especially for new or underused sites, and volunteer recruitment and retention programs. ESR's website is a tool for outreach both for participants and for locating volunteers.

C.5. Use the chart below to show how your agency measures program effectiveness. List goals, activities, and performance measures you will use to evaluate services, facilities, and programs that will be funded by the City. Performance measures can be quantitative and/or narrative.

Applicants will be reimbursed funds based upon timely submissions of eligible invoices. These invoices should describe services rendered and should align with the goals and objectives cited here. Where outcomes do not align with goals, please be prepared to provide a written summary of shortcomings.

Stated Program Goals	Program Activities in Support of Goals	FY 21-22 Previous Year Results	FY 22-23 Current Year Projected Results	FY 23-24 Next Year Anticipated Results
Plan and develop 2 VITA sites in Winston-Salem/Forsyth County.	Locate and schedule sites, recruit and train site coordinators, recruit and train volunteers, and distribute marketing materials to provide the most impact.	2 Sites.	We are planning only 2 sites for this coming tax season.	We expect to host 2 sites in 23-24.
Recruit and train 20 - 50 volunteers to work at VITA Sites	Create and publish social media ads, distribute	35 Volunteers	We expect to have 20-50 volunteers. We are awaiting	We anticipate recruiting and training 20-50

	flyers/information sheets, hold training and “Lunch N Learn” sessions		certifications that will be complete in December. Until then the number of 2022-23 certified volunteers is unknown since this is an annual process.	volunteers to work at VITA sites.
Provide free tax return preparation to 2,500 low-to-moderate income taxpayers in Forsyth County	Prepare returns at VITA sites and assist with self-filing, collect information from participants, maintain reporting and tracking standards.	VITA staff filed 2,800 tax returns for taxpayers, including VITA Express and assisted self-prep locations	We expect up to 2,500 taxpayers will have their tax returns filed at VITA sites or virtually using the Forsyth Free Tax program by June 30, 2023 but it is difficult to project at this time.	We hope to be able to file tax returns for 2,500 taxpayers at VITA sites or through the Forsyth Free Tax program.

	Total Unduplicated Number Served	Total Number Served
FY 21-22 Previous Years Results	2,810	2,810
FY22-23 Current Year Projected Results	2,500	2,500
FY 23-24 Next Year Anticipated Results	2,500	2,500

C.6. FY 21-22 Program Accomplishments

The Forsyth Free Tax program is most visibly active during the 3rd and 4th quarters, which is when the bulk of tax returns are filed. More specialized assistance is provided through the 1st quarter, including amended and prior year returns. The 2nd quarter is dedicated to recruiting and training tax preparers for the upcoming tax season.

Historically, this program prepares more than 3,500 free tax returns annually, with an average of \$2 million in EIC refunds, \$5 million in total refunds, and a total tax clinic value of more than \$6 million (refunds plus tax preparation fees saved). Demand for this program is very high, though dollar amounts taxpayers save vary based on turn out and tax law.

We were able to operate 2 VITA sites, where we were able to complete approximately 2,800 returns. We remained busy through the "off" season filing prior year and amended returns, and helping customers locate refunds.

C.7. FY 22-23 Key Objectives

We plan to operate 2 VITA sites in 22-23, and recruit about 50 volunteers to prepare tax returns. These sites provide free tax services, asset building contacts, and information about asset building programs such as IDA and related programs. Most of the returns filed through Forsyth Free Tax are filed for City residents, as fewer clients from rural Forsyth County take advantage of this free tax service. We will continue offer VITA Express services, and ESR has been

accepted into the IRS scanned document pilot program. We hope that things will return to normal, to allow us to return to our expanded network of sites in years to come.

D. Organizational Capacity

Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

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D. Organizational Capacity

Please provide the following information.

MISSION (5 POINTS)

D.1. Provide an overview of the organization. Include the organization's mission statement and the major services, programs, and activities provided. How does the proposed project/program help advance the mission of your organization?

Mission: Empowering social and economic self-reliance for the working low income and homeless.

ESR's programs address the needs of low-income residents of Winston-Salem/Forsyth County in a variety of life circumstances. Our Self-Sufficiency Program promotes asset building and education as tools to improve the lives of low-income residents of Winston-Salem and lift them above the Federal Poverty Guidelines. The Self-Sufficiency program assists clients in completing their educational goals so that they can obtain higher-paying employment that offers healthcare and other benefits.

ESR's Housing Program, which serves the City's homeless population, reduces the numbers of individuals and families living on the streets, in shelters, and other unsafe and substandard living situations. The Housing Program is a major part of Winston-Salem's Continuum of Care for homeless residents. Our Housing Services program works with the Community Intake Center to help provide housing and supportive services to Winston's vulnerable citizens, including the chronically homeless. ESR's role is to help homeless residents find affordable housing, find better employment, and move toward eventual economic independence.

Our IDA (Individual Development Account) Program helps low-income residents gain financial literacy skills on their way to becoming first-time homeowners or small business entrepreneurs, or working toward post-secondary education goals. IDA clients take a deeper interest in their community as well as increasing the tax base.

The Forsyth Free Tax (VITA) program provides residents with free tax preparation services at several VITA sites during the tax season and offers assistance with tax issues and tax preparation (including prior-year and amended tax return preparation) during the rest of the year. Participants save on tax preparation fees and are encouraged to use their refunds responsibly. Additionally, The Forsyth Free Tax program helps low-income residents of Winston-Salem/Forsyth County connect with other services they may find of value, such as services provided by the City, County, ESR, churches, and other community agencies.

FUNCTION (5 POINTS)

D.2. How long has your organization been in operation?

ESR was chartered in 1964, and has served the low income community of Winston-Salem/Forsyth County for 58 years.

D.3. How does your organization benefit and serve the City of Winston-Salem and its citizens?

As a part of the City's coalition for housing stabilization both for homeless and non-homeless residents, ESR serves the City in economic development and growth. The City's support of the IDA program has helped us bring back the small

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business component of the program, wherein new entrepreneurs develop a business plan in concert with Forsyth Tech and the Innovation Quarter and complete a 10-month economic literacy class, which gives them the potential for a better long-term outcome. These new small businesses increase the City's wealth, both monetarily and culturally, through the diversity they express.

ESR's program graduates become long-term taxpaying residents who are no longer dependent on welfare assistance and become active participants in the City's local economy. This also has an impact on the crime level associated with homeless populations. Our programs help low income and homeless participants increase their education levels, employment, income, and housing stability. This can have a positive impact on crime rates and tax revenues. Improvements in education, higher employment rates, and basic job skills benefit the City in economic development with a better-educated and more diverse and invested workforce.

ESR has operated the Housing program for more than twenty years. It has been highly successful in assisting working homeless residents of Winston-Salem/Forsyth County in finding standard, affordable housing, and helping them maintain their housing placements through education and supportive services. As needs and trends shift within the community, ESR's Housing program has changed to meet the need. We traditionally rise to meet the challenges of changing needs in the community, often taking lead roles in innovative programs at the request of the City.

Through the years, the City and ESR have worked together to improve the lives of thousands of Winston-Salem/Forsyth County residents. ESR has traditionally stepped up as the City develops or requests new concepts for programs as a partner or to pilot projects, and we are grateful for the City's continued support. We believe this is a very productive partnership, and look forward to continued support from the City.

STRUCTURE (5 POINTS)

D.4. In the chart below, list key personnel and executive staff involved in the proposed project/program.

Position Title	Activities/Inputs	Total Work Hours Per Week	% of hours proposed to be funded
VITA Program Manager	Establish VITA Sites; Recruit & train volunteers; Order site and training materials; Ensure VITA site quality requirements are met; Quality Checks, Error Resolution; File Returns; Regular communication with IRS; Distribution and replenishment of Site supplies	36	55.00 %
VITA Program Asst.	Provide assistance to Program Manager; Support VITA Sites; Recruit & train volunteers; Ensure VITA site quality requirements are met; Quality Checks, Error Resolution; File Returns; Regular communication with IRS; volunteer communications; Distribution and replenishment of Site supplies; Maintain volunteer database	27	50.00 %

D.5. List all executive staff and their compensation (other than per diem).

Executive Staff Name	Title/Role	Compensation	% of Hours Proposed to be Funded
Twana Roebuck	Executive Director	\$106,385.76	0.00 %
Stephanie Blackstock	Senior Finance Director	\$70,000.00	0.00 %
Fred Bazemore	Director of Agency Operations	\$70,000.00	0.00 %

Victoria von Dohlen	Development and Agency Relations Manager	\$50,787.36	0.00 %
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D.6. Attach an organizational chart

Organizational Chart *Required

ESR 2-22 Org Chart - No Names.docx

D.7. Please complete the Diversity of Employment and the Employment Profile below. See the [Request for Proposals \(RFP\)](#) for definitions of position types used in the Employment Profile.

Describe the hiring process and how it is structured to provide the most diverse candidate pool. Best practices for accessing a diverse hiring process and candidate pool include:

Experiment in Self-Reliance is an Equal Opportunity Employer. It has an established Equal Employment Policy that states it is the policy of ESR that no person shall be denied a job opportunity on the grounds of age, disability, national origin, pregnancy, race/color, religion, or sex. When a job vacancy becomes available the position is posted internally for two days. If there are no interested parties internally, the position is posted for two (2) weeks to allow external applications to be submitted. The posting is publicized to major employment components such as the Workforce Solutions of NC, as well as the Spanish League, Human Relations Commission, United Way, and traditional print media. Additionally, we post job openings to our website and social media, and web-driven employment sites such as Monster or Indeed.

Please enter the total number of Full-Time Positions and Employees you have in the table below, as well as the employee's appropriate race/ethnicity and gender identity.

	Male - White	Male - Black	Male - Other	Female - White	Female - Black	Female - Other
Executives/Managers	0	1	0	1	2	0
Professionals	0	2	0	1	12	2
Technicians	0	0	0	0	0	0
Office/Clerical	0	0	0	0	2	0
Laborers/Service Workers	0	1	0	0	0	0
Total Full-Time	0	4	0	2	16	2

Please enter the total number of Temporary/Part-Time Positions (FTE) and Employees you have in the table below, as well as the employee's appropriate race/ethnicity and gender identity.

	Male - White	Male - Black	Male - Other	Female - White	Female - Black	Female - Other
Executives/Managers	0	0	0	0	0	0
Professionals	0	0	0	0	2	0
Technicians	0	1	0	0	0	0
Office/Clerical	0	0	0	0	1	0
Laborers/Service Workers	0	0	0	0	2	0
Total Part-Time/Temp	0	1	0	0	5	0

D.8.



Attach a list of all Board Members AND compensation (other than per diem) *Required

Board Roster 8-22 OEO Format w Committees.docx

D.9. Number of full Board meetings held during the last twelve months

10

D.10. Number of Board's Executive Committee meetings held during the last twelve months

9

ABILITY (5 POINTS)

D.11. If this is an application for new funding, please describe the steps your organization will take to establish an action plan for successful program launch, including appropriate stakeholder training and coordination. Articulate a clear methodology for service delivery within the context of established goals and include a timeline of key action items and approximate dates for delivery.

All ESR projects are currently running well. City funding will support ESR's continued impact in the low-income community by providing operations funding. Funding from the city provides continued support of ESR's work with Winston-Salem's low-income population, including work with some of the City's most vulnerable residents. ESR's programming helps provide lower wealth residents of Winston-Salem with services and opportunities to empower them to remove themselves from the cycle of poverty.

D.12. Describe your organizations' past success with flexibly responding to unforeseen events, which had the potential to negatively impact deliverables. What were best practices learned, if any? How would you successfully use these practices with the proposed program, if necessary?

COVID-19 has changed almost every aspect of how ESR operates. As a provider of essential services, ESR had to adapt swiftly to the frequently changing conditions of the pandemic. Most of the adaptations we have made have been successful and flexible enough to apply to any program as needed, including technology to work remotely, holding financial education classes through Zoom, putting in extra precautions for safety to still be able to provide free tax preparation, and the increase in the safety for clients and staff. The COVID-19 pandemic has made it more difficult to fundraise as we have traditionally done, but we are increasing our grant applications and learning to fundraise virtually. This year, we have been able to return to our main in-person fundraising events, and hope to continue to do so going forward.

ESR developed a number of new policies in response to the pandemic, including conferencing via phone or virtually. We developed virtual platforms to replace or augment many in-person activities, such as board meetings, staff meetings, and IDA classes. We had to limit our Forsyth Free Tax program to appointment only (the program traditionally takes walk-in clients) when it was able to resume operations. Our staff and clients adapted relatively easily to these policy changes, and we have found that in some cases, this has allowed us greater flexibility and responsiveness to the needs of our clients.

D.13. How does your program's policies/procedures ensure fair treatment, equitable access, and utilization of benefits for all persons, particularly marginalized and underserved groups and communities (i.e., marketing, outreach, eligibility determination and appeals)?

We are a Fair Housing Agency which status carries equity/non-discrimination requirements, our policies on service and appeals include non-discrimination verbiage, and all marketing materials are in English and Spanish. It is Experiment In Self-Reliance, Inc. (ESR) policy that no person shall, on the grounds of race, color, national origin, or

gender, be excluded from participation in, be denied the whole or in part with funds made available under the Community Services Block Grant. Any prohibition against discrimination on the basis of age under the Age Discrimination Act of 1975 or with respect to an otherwise qualified handicapped individual as provided in Section 504 of the Rehabilitation Act of 1973 shall also apply to any such program or activity. ESR does not discriminate in housing on the basis of race, color, religion, sex, national origin, familial status, or disability. Further, ESR allows reasonable modifications to accommodate persons with disabilities if such do not already exist. ESR does not exclude from housing based solely on the existence of a criminal history of arrest or conviction; however, ESR reserves the right to make housing decisions that best protect its property and other residents therein. These policies inform all of our marketing and outreach, and all activities where inclusion is a consideration. All materials that carry our logo also carry our equality statements.

Our appeals policy is also based in fair and equal treatment and access to redress for grievances.

E. Cost Effectiveness

Case Id: 16153

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E. Cost Effectiveness

Please provide the following information.

BUDGET AND FUNDING (10 POINTS)

E.1. Please complete the table to show the organization's operating budget.

Expenditures by Program	Budgeted FY 22-23	Projected Actuals FY 22-23	Proposed Budget FY 23-24
Program Services	\$1,980,400.00	\$2,192,657.00	\$2,115,719.00
Fundraising	\$57,580.00	\$14,027.00	\$52,450.00
Management and General	\$425,000.00	\$588,370.00	\$576,000.00
Total Expenditures by Program	\$2,462,980.00	\$2,795,054.00	\$2,744,169.00

Expenditures by Category	Budgeted FY 22-23	Projected Actuals FY 22-23	Proposed Budget FY 23-24
Employee Salaries and Wages	\$1,285,200.00	\$1,364,773.00	\$1,320,500.00
Employee Benefits	\$385,560.00	\$289,417.00	\$390,000.00
Facility Rent and Utilities	\$187,520.00	\$205,890.00	\$201,269.00
Training and Conference Registration	\$26,500.00	\$8,992.00	\$12,500.00
Membership and Dues	\$0.00	\$0.00	\$0.00
Travel and Transportation	\$26,450.00	\$15,814.00	\$18,500.00
Grants to Individuals and Organizations	\$429,700.00	\$696,109.00	\$580,400.00
Contracted Fundraising Services	\$0.00	\$0.00	\$0.00
Goods Purchased for Resale	\$0.00	\$0.00	\$0.00
Other Contracted Services	\$44,580.00	\$68,005.00	\$65,000.00
Other Operating Expenditures	\$77,470.00	\$146,054.00	\$156,000.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Total Expenditures by Category	\$2,462,980.00	\$2,795,054.00	\$2,744,169.00

Revenues by Category	Budgeted FY 22-23	Projected Actuals FY 22-23	Proposed Budget FY 23-24
City of Winston-Salem	\$568,250.00	\$1,090,328.00	\$569,000.00
Forsyth County	\$159,000.00	\$81,195.00	\$145,000.00
State of North Carolina	\$0.00	\$0.00	\$0.00
Federal Government	\$1,236,000.00	\$1,122,397.00	\$1,451,000.00
Admissions/Program Revenues/Sales	\$35,000.00	\$12,500.00	\$15,100.00

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Memberships	\$0.00	\$0.00	\$0.00
Donations	\$23,705.00	\$30,974.00	\$25,000.00
Foundation Grants	\$266,926.00	\$206,694.00	\$251,000.00
Interest and Investment Income	\$800.00	\$104.00	\$800.00
Parent Organization	\$0.00	\$0.00	\$0.00
Other	\$173,299.00	\$250,862.00	\$287,269.00
Total Revenues by Category	\$2,462,980.00	\$2,795,054.00	\$2,744,169.00

Describe any amounts listed under "Other Operating Expenditures" or "Other Revenues." Provide details on any specific federal government revenue sources.

Other Operating Expenditures include communications, insurance, supplies, equipment and fundraising expenses. Other Revenues come from United Way and fundraising events. Federal government sources are Community Services Block Grant (CSBG) and Federal Emergency Management Agency (FEMA).

E.2. Has the City of Winston-Salem provided funding in the past? If so, provide a funding history of the most recent five years of City contributions in the table below.

Year	Funding Source	Funding Amount
2020	Community Agency Funding	\$35,600.00
2019	Community Agency Funding	\$35,600.00
2018	Community Agency Funding	\$35,600.00
2017	Community Agency Funding	\$35,600.00
2016	Community Agency Funding	\$35,600.00

E.3. Complete the table below to show specific details of proposed City funding and other leveraged funding for the proposed project/program. List each additional funding source for the program.

Activity	Funding Requested from City	Funds from Other Sources	Other Funds Source
Salaries/Benefits	\$37,500.00	\$80,471.00	United Way, IRS, Foundations
Travel	\$0.00	\$2,500.00	United Way, IRS, Foundations
Communications	\$0.00	\$3,284.00	United Way, IRS, Foundations
Space	\$0.00	\$1,900.00	United Way, IRS, Foundations
Supplies	\$0.00	\$5,000.00	United Way, IRS, Foundations
Equipment	\$0.00	\$1,000.00	United Way, IRS, Foundations
Contractual	\$0.00	\$3,500.00	United Way, IRS, Foundations

Other	\$0.00	\$500.00	United Way, IRS, Foundations
	\$37,500.00	\$98,155.00	

E.4. For each activity and line item above, please provide a short but detailed description of how City resources will be used to carry out proposed programming.

The City resources are used to pay a portion of salaries and fringe for the program manager and assistant.

E.5. Where another stakeholder or agency is providing non-monetary assistance with a particular aspect of your programming, please provide a short description of those activities and how they will supplement the use of City funds.

No specific agency provides in-kind services for this program, other than the IRS. However, in normal years, we have space donated for VITA sites by community partners, such as local colleges, the public library and Goodwill.

Volunteers comprise the bulk of the staff providing services during tax season.

The IRS provides training, training materials, software, and some other operating necessities.

E.6. If this year's request is different in any way (amount, activities, etc.) from a prior year's request, explain how and why. If you are a new applicant, please describe how you would adjust your project/program if your funding request is not funded at the full amount.

Our request is higher than what we have received in the past. This speaks to the need to maintain or slightly increase the salaries of our Forsyth Free Tax personnel, including an increase in hours and salary to be attractive for an Assistant FFT Program Manager.

SUSTAINABILITY (7 POINTS)

E.7. Describe the plan to sustain the project/program funding in future years. Include information about other funding sources to leverage City funds requested.

ESR is constantly searching for other sources to sustain the Forsyth Free Tax (VITA) program. Part of the vision through the Asset Building Coalition collaborative is to leverage potential grants from the state, banking institutions and other fund sources to sustain and grow the program in the future. Additionally, United Way has become more invested in and supportive of the program. We hope also to develop new funding streams through contacts obtained through our capital campaign and annual fundraising events.

BARRIERS (3 POINTS)

E.8. Describe any potential programmatic barriers to project implementation (e.g. recruitment or outreach challenges, etc.) and your plans for overcoming them.

The greatest potential barrier to project implementation is recruiting and retaining volunteers. This year is also seeing continuing difficulties in procuring sites for 2023, due to the uncertainty surrounding COVID-19's impact on the community. Even if none of our usual partners for this program are able to provide space due to COVID restrictions, ESR will have our site open.

Our Forsyth Free Tax (VITA) program has been successful in retaining many of the volunteers who start the tax season, and several of our volunteers return year after year. Volunteer retention is much higher with incentives and support, which usually require operations funding to provide. We currently have certified volunteers who are able and willing to do virtual/online returns for our taxpayers.

E.9. Describe any institutional barriers to project implementation (e.g. staff vacancies, pending departures, etc.)

and your plans for overcoming them.

The greatest potential barrier to project implementation is recruiting and retaining volunteers. This year is also seeing continuing difficulties in procuring sites for 2023, due to the uncertainty surrounding COVID-19's impact on the community. Even if none of our usual partners for this program are able to provide space due to COVID restrictions, ESR will have our site open.

Our Forsyth Free Tax (VITA) program has been successful in retaining many of the volunteers who start the tax season, and several of our volunteers return year after year. Volunteer retention is much higher with incentives and support, which usually require operations funding to provide. We currently have certified volunteers who are able and willing to do virtual/online returns for our taxpayers.

Our previous program manager for Forsyth Free Tax has retired this year, but has agreed to act as a consultant for our new program manager especially in preparing for and implementing the upcoming tax return season.

AVERAGE COST (5 POINTS)

E.10. Use the table below to show the average amount of City funds requested per beneficiary to be served during the year and the average total cost of the service per beneficiary to be served during the year (including all funding sources)

Proposed funds from the City for this project:	41250
Number proposed to be served for the year:	2500
Average City funds per beneficiary:	16.5
Proposed funds from all sources:	135655
Number proposed to be served for the year:	2500
Average total funds per beneficiary:	54.26

F. Required Documents

Completed by shadowe.magaraci@eistr.org on 11/8/2022 11:13 AM

Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

Address: *No Address Assigned

F. Required Documents

Please provide the following information.

Documentation

Code of Conduct/Conflict of Interest Policy *Required

Code of Conduct.docx

Conflict of Interest and Nepotism.docx

Submit a copy of the agency's latest 990 Form as submitted to the Internal Revenue Service. *Required

6-30-21 Form 990.pdf

Organization By-Laws *Required

Bylaws - 2022 Update.pdf

Articles of Incorporation *Required

ESR articles of incorporation.pdf

Organization Policies (including personnel, formal non-discrimination, procurement, accounting, etc) *Required

Anti-Discrimination Policy.pdf

ESR Fair Housing Policy.pdf

ESR Revised HR Policy 2022.docx

ESR Financial Policies.docx

IRS 501(c)3 Designation Letter *Required

2021 501c3.pdf

Audited Financial statements or third-party review from 2020 and 2021 *Required

ESR-2021-Audit report.pdf

ESR-2020-Audit report.pdf

ESR-2019-Audit report.pdf

North Carolina Secretary of State - Current and Active Status (<https://www.sosnc.gov/search/index/corp>)

***Required**

NCarolina Secretary of State 11-8-22.pdf

Other

***No files uploaded*

G. Income Based Projects/Services Only

Case Id: 16153
Name: ESR 23-24 VITA - 2023/24
Address: *No Address Assigned

Completed by shadowe.magaraci@eistr.org on 11/8/2022 3:38 PM

G. Income Based Projects/Services Only

** Complete this section only if you are requesting funds for a Community Development project (for CDBG, HOME and/or ESG funding).**

If the section is not applicable to your project, please leave the questions blank and mark the step "Complete."

G.1. In the right-hand column below, indicate the number of participants to be served by the proposed project/program within each income category during the year. Click [here](#) to see Winston-Salem income limits by household size.

Income Range	# to be served
0 to 30% of median	0
31% to 50% of median	0
51% to 80% of median	0
Greater than 80% of median	0

G.2. Describe policies, procedures, and criteria for determining who is eligible. Describe the procedures for screening, eligibility determination, intake, assessment and orientation of participants

H. Construction/Rehab Only

Completed by shadowe.magaraci@eistr.org on 11/8/2022 3:38 PM

Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

Address: *No Address Assigned

H. Construction/Rehab Only

** Complete this section only if you are requesting funds for a Housing Construction or Rehabilitation project.**
If the section is not applicable to your project, please leave the questions blank and mark the step "Complete."

H.1. Describe the proposed project and provide plans. If the project is approved, we will need a detailed work write-up.

H.2. Provide a projected timeline for the proposed work.

H.3. Describe how the project will be managed, including the contractor procurement process.

H.4. Describe the target market, including any special populations to be served.

H.5. Describe the services or program you plan to provide.

H.6. Describe the property management plan.

H.7. List the development team members.

H.8. Describe the financial capability of the sponsor/owner organization.

H.9. Listing of projects undertaken by principals over the past ten years, identifying project name and address, type of project, and number of units; please note any projects for which local government funding was received.

Project Name	Address	Type of Project	No. Units	Govt Funding
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Documentation

Development budget that include a detailed sources and uses statement of all funds, including the requested loan from the City, in electronic format, preferably a spreadsheet.

***No files uploaded*

Participant/program data sample report

***No files uploaded*

Market study or other analysis to verify the need for the project.

***No files uploaded*

Operating pro forma that includes rent and operating cost assumptions and all estimated loan payments, in electronic format.

***No files uploaded*

I. Emergency Shelter Only

Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

Address: *No Address Assigned

Completed by shadowe.magaraci@eistr.org on 11/8/2022 3:38 PM

I. Emergency Shelter Only

** Complete this section only if you are requesting funds for an Emergency Shelter project.**

If the section is not applicable to your project, please leave the questions blank and mark the step "Complete."

Prior to the beginning of any funding year, any ESG-funded program must participate in the local Homeless Management Information System (HMIS) designated by the Winston-Salem/Forsyth County Continuum of Care, or for domestic violence programs, a comparable database in accordance with HUD's standards.

Emergency Shelter: Essential Services

Activity	Total Budget (\$)
Case Management	\$0.00
Child Care	\$0.00
Education Services	\$0.00
Employment Assistance	\$0.00
Job Training	\$0.00
Outpatient Health Services	\$0.00
Transportation	\$0.00
Legal Services	\$0.00
Services to Special Population	\$0.00
Overhead Costs (limited to 15% of total activity request)	\$0.00
	\$0.00

Emergency Shelter: Operating Costs

Activity	Total Budget (\$)
Rent	\$0.00
Shelter Security	\$0.00
Fuel	\$0.00
Equipment	\$0.00
Insurance	\$0.00
Utilities	\$0.00
Food	\$0.00
Furnishings (limited to less than \$500 per item)	\$0.00
Supplies	\$0.00
Maintenance or Minor Repairs	\$0.00
Overhead Costs (limited to 15% of total activity request)	\$0.00
	\$0.00

J. Rapid Rehousing and HMIS Only

Completed by shadowe.magaraci@eistr.org on 11/8/2022 3:38 PM

Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

Address: *No Address Assigned

J. Rapid Rehousing and HMIS Only

** Complete this section only if you are requesting funds for a Rapid Rehousing project.**

If the section is not applicable to your project, please leave the questions blank and mark the step "Complete."

Prior to the beginning of any funding year, any ESG-funded program must participate in the local Homeless Management Information System (HMIS) designated by the Winston-Salem/Forsyth County Continuum of Care, or for domestic violence programs, a comparable database in accordance with HUD's standards.

Rapid Rehousing Financial Assistance

Activity	Total Budget (\$)
Rent Assistance	\$0.00
Rental Application Fees	\$0.00
Security Deposits	\$0.00
Last Month's Rent	\$0.00
Utility Deposits	\$0.00
Utility Payments	\$0.00
Moving Cost Assistance	\$0.00
Overhead Costs (limited to 15% of total activity request)	\$0.00

Rapid Rehousing Services

Activity	Total Budget (\$)
Case Management	\$0.00
Housing Search and Placement	\$0.00
Mediation	\$0.00
Legal Services	\$0.00
Credit Repair	\$0.00
Counseling	\$0.00
Information and Referral	\$0.00
Monitoring/Evaluation of Progress	\$0.00
Overhead Costs (limited to 15% of total activity request)	\$0.00

HMIS/Data Collection Budget

HMIS Activity	City ESG Request	State ESG Request
Staff Costs	\$0.00	\$0.00
Equipment	\$0.00	\$0.00
User Fees	\$0.00	\$0.00
	\$0.00	\$0.00

Submit

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Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

Address: *No Address Assigned

Submit

I certify that the applicant meets the conditions specified in the application instructions and will be able to carry out the proposed services in concert with these conditions. I also certify that the organization is a certified IRS 501(c)(3) non-profit organization.

Tracey Magaraci for Twana Roebuck

Electronically signed by shadowe.magaraci@eivr.org on 11/17/2022 12:43 PM

IDIS Setup

No data saved

Case Id: 16153

Name: ESR 23-24 VITA - 2023/24

Address: *No Address Assigned

IDIS Setup

Please provide the following information.

Project Name

National Objective

Activity Number ID

HUD Activity Code

Project Description

Accomplishment Type

Initial Application Date

Service Area

Ward

Census Tract(s)

Block/Group

MWBE