

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & 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 social services, cultural and recreational programs, community and economic development, general government and administration, and education.

Forsyth County is located in the northwestern piedmont section of North Carolina and includes the City of Winston-Salem, which is the County seat and the fifth most populous city in the State. Created in 1849 by Act of the North Carolina General Assembly, Forsyth County operates under a Commissioner-Manager form of government with seven publicly elected Commissioners who comprise the governing body. The County is divided into two districts for election purposes. Commissioners are elected on a staggered basis to four year terms. Two Commissioners are elected from one district (District A), four from the second district (District B), and one at-large. The Board of Commissioners meets every other Monday (normal schedule is the second and fourth Mondays of each month) to adopt local regulations and ordinances, establish policies, make appointments to Boards and Commissions, and set the level of services provided to County residents. Prior to the bi-weekly Board meetings, the Board holds weekly briefings each Thursday to review agenda items for consideration at the regular Board meetings. These briefings provide an opportunity for staff to review items in detail and answer any questions Board members may have prior to voting.

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 remains one of only a few of AAA-rated counties nationwide, as ranked by Standard & Poor's, Fitch Ratings, and Moody's Investor Services.

The mission of Forsyth County government is to help create a community, which is safe and healthy, convenient and pleasant to live in, with educational and economic opportunities for everyone. We partner with many public agencies and community organizations in this mission. We provide certain services and functions, which are responsibilities 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, Forsyth Technical Community College, and Cardinal Innovations Healthcare.

## **Factors Affecting Financial Condition**

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

With a 2015 State demographer certified population estimate of 366,543 and a workforce of more than 175,000, 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 April 2017 was 4.1% and the County's per capita income is \$26,014.

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## **Major Initiatives**

Two initiatives began in FY17. A strategic planning effort that resulted in a change to the mission statement of the County and also established a County vision statement. The strategic planning effort involved all departments within the County and a great deal of group work conducting analyses of the Strengths, Weaknesses, Opportunities, and Threats (SWOT) of the County government and each department. From this effort, each department met with County Management to establish new mission statements, goals, initiatives, and performance measures. Identified trends common across all departments included the acknowledgement of dedicated staff, resourcefulness, and relationship building among strengths; staffing turnover, communication, diversity, and time for training among weaknesses; technology leveraging and the development of external partnerships among opportunities; and unfunded mandates, typically from the State, as a threat.

The second initiative was a Performance Measurement project with the goal of measuring Forsyth County against other large urban counties in North Carolina – Durham, Guilford, Mecklenburg, and Wake. Efforts were made to establish performance measures for each outward facing department that measured quality, efficiency, and landscape measures affecting how departments deliver services to citizens.

In addition to these initiatives, a \$430 million bond referendum was approved in November 2016. The referendum included \$350 million for Winston-Salem/Forsyth County Schools, \$65 million for Forsyth Technical Community College, and \$15 million for Parks. The bonds will be disbursed in four issuances – FY17, FY19, FY21, and FY23. Debt leveling was adopted to pay for this additional debt service.

A significant operational change related to funding Behavioral Health Services is included in the FY18 budget. For years, the County allocated funds to its Local Management Entity (LME) – CenterPoint Human Services – to deliver services for mental health, substance abuse, and developmentally delayed citizens. The merger of CenterPoint with Cardinal Innovations Healthcare changed how local allocations of local dollars are made. In FY17, Cardinal declined County in-kind services for fleet, mailroom, and print services which lowered the County’s maintenance of effort requirement. Additionally, for FY18, Cardinal encouraged its member counties to manage as much of their local mental health funds as they desired. Because of this philosophy change, Forsyth County allocated more of its mental health dollars to County initiatives such as the Stepping Up Program in Public Health and the Mobile Integrated Healthcare Program in Emergency Services. The full allocation can be found on the Behavioral Health Services page in the General Fund section of the budget document.

## **FY 2017-2018 Adopted Budget**

The FY 2017-2018 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, 3) the Debt Leveling Plans for the 2006 and 2008 Education Bonds which increased taxes one time to retire School and Community College debt as well as the Debt Leveling Plan for the retirement of Library Bond, and 4) the School funding formula which uses economic indicators and enrollment data to determine the recommendation for School funding. With the successful passage of three bond referenda to support construction and maintenance for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and County Parks, it is recommended that an additional debt leveling plan be included to pay the debt service on these issuances. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provides resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

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

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

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County's primary operating fund) and four annually budgeted special revenue funds. Because the General Fund is the primary operating fund for the County, greater emphasis and attention are given to it. A synopsis of the other minor funds is found at the end of the overview.

The FY 2017-2018 Adopted Budget is the first year of the most recent revaluation of real property. Every four years, the Forsyth County Tax Assessor and Collector conducts a revaluation of property in order to ensure that each piece of property in the County is taxed at fair market value. Typically, the tax base of a county will increase during a revaluation. The last revaluation in 2013 showed a negative revaluation where many properties in the County decreased in value. The current revaluation is a positive revaluation as the economy continues to improve and some property values did increase over the past four years.

North Carolina General Statute 150-11 (e) mandates that a statement of the revenue-neutral property tax rate for the budget be included in the budget. The revenue-neutral property tax rate is the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. As mentioned above, the last revaluation was a negative revaluation and instead of providing an opportunity to reduce the tax rate, it required the Board of Commissioners to increase the tax rate. The revenue-neutral rate back in FY14 was 74.18¢, but the Board adopted a lower than revenue-neutral rate of 71.68¢. The chart below demonstrates the revenue-neutral tax rate for FY18.

**Chart 1 – Revenue-Neutral Calculation**

	<u>Property Tax Base</u>	
FY14	\$ 32,989,797,050	
FY15	\$ 32,199,113,172	-2.40%
FY16	\$ 32,826,139,178	1.95%
FY17	\$ 33,605,869,535	2.38%
FY18	\$ 35,597,201,899	5.93%
Average Property Tax Base Growth 2015-17		<b>0.64%</b>
Levy if no revaluation	\$ 245,658,906	
Tax Rate		0.731
Total Property Tax Levy 2016-17	\$ 245,658,906	
Tax Rate to Produce Same Levy		0.6901
Increase Levy by 0.64% from above	\$ 247,235,971	
Tax Rate to Produce New Levy		0.6945
Tax Revenue at Collection Rate of 99.04%	\$ 244,862,506	
1 ¢ Equivalent =	\$ 3,525,547	

The FY18 Adopted General Fund Budget is \$425,382,090, an increase of \$2,636,062 or 0.62% over the FY17 budget. The Adopted budget reflects a tax rate of 72.35¢ per \$100 valuation – which is 2.9¢ higher than the revenue neutral rate of 69.45¢. The 2.9¢ increase will be dedicated to debt leveling for the bonds passed in November 2016.

Of the Adopted 72.35¢ tax rate, 4.51¢ is designated for the 2006 and 2008 Education Debt Leveling Plans (EDLP) to level debt resulting from Education bond referendums approved in November 2006 and November 2008 and 0.57¢ is designated for the Library Debt Leveling Plan to offset the debt service on library bonds approved in November 2010. As previously stated, 2.9¢ is dedicated for the bonds approved in 2016 and the remaining 64.37¢ funds regular county services.

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**Chart 2 – Budget to Budget Change**

FY 2017-2018 Adopted Budget	\$425,405,090
FY 2016-2017 Adopted Budget	<u>\$422,769,028</u>
Budget-to-Budget \$ Change	<u>\$2,636,062</u>
Budget-to-Budget % Change	0.62%

**Summary of FY 2017-2018 Budget Changes**

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 3*, below, provides a look at the overall County dollar changes from the Adopted FY17 budget to the Adopted FY18 budget.

**Chart 3 – County Dollar Changes FY17- FY18**

County Dollar Changes FY17- FY18			
	Expenditures	Revenue	County Dollar Change
Non-Departmental	(2,386,437)	(9,096,664)	6,710,227
Public Health	568,053	(3,260,153)	3,828,206
Winston-Salem/Forsyth County Schools	3,205,697	-	3,205,697
Sheriff	2,443,176	33,348	2,409,828
Social Services	(10,525,673)	(11,290,252)	764,579
Emergency Services	(1,381,430)	(1,804,420)	422,990
General Services	380,243	40,346	339,897
Parks	277,304	(59,425)	336,729
Special Appropriations	312,893	-	312,893
Animal Control	128,336	(75,550)	203,886
Forsyth Technical Community College	183,194	-	183,194
Attorney	171,982	-	171,982
Human Resources	134,550	-	134,550
City/County Departments	124,680	3,725	120,955
Library	(1,269)	(110,815)	109,546
Tax Administration	231,704	128,107	103,597
Economic Development	88,077	-	88,077
Finance	72,064	-	72,064
Board of Elections	41,547	-	41,547
Housing	35,220	-	35,220
County Commissioners and Manager	21,212	-	21,212
NC Cooperative Extension	(19,968)	(38,648)	18,680
Medical Examiner	17,550	-	17,550
Budget and Management	13,837	500	13,337
Court Services	42,627	34,511	8,116
Register of Deeds	35,640	37,050	(1,410)
Aging Services	1,500	4,630	(3,130)
Youth Services	17,680	24,500	(6,820)
Environmental Assistance and Protection	(89,085)	(64,467)	(24,618)
MapForsyth	(134,142)	(74,768)	(59,374)
Interagency Communications	(77,868)	42,606	(120,474)
Management Information Services	(239,948)	-	(239,948)
Behavioral Health	(2,817,326)	-	(2,817,326)
Debt Service	<u>11,760,442</u>	<u>28,161,901</u>	<u>(16,401,459)</u>
	<u>(2,636,062)</u>	<u>(2,636,062)</u>	

The largest increase in net County dollars is in Non-Departmental, but this is attributable to revenue from Ad Valorem Property Taxes collected for Debt Leveling being shifted to Debt Service. Without that shift, Non-Departmental would be the largest decrease in net County dollars. Additionally, when looking at Debt Service, while it shows an increase of \$11,760,442 in

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expenditures, a significant portion of this is actually set aside in a Budget Reserve account to go towards Debt Leveling for the 2016 Public Improvement Bonds.

Chart 4 provides the changes in General Fund revenues for FY18. The data is at the second highest accounting level for the County. As shown in the chart below, revenue from Ad Valorem Taxes carry the increase for the General Fund for FY18. However, Sales Taxes also reflect increases which mitigate the need for a tax increase to fund general operations. Intergovernmental revenue is decreasing rather significantly due to pass-through revenue that used to come to the County for Department of Social Services programs that the State will now distribute directly.

**Chart 4- Summary of General Fund Revenue Sources**

<u>Total By Revenue Source</u>	<u>FY17</u>	<u>FY18</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$243,478,894	\$257,948,278	\$14,469,384	5.9%
Sales Taxes	\$61,874,310	\$65,041,383	\$3,167,073	5.1%
Earnings on Investments	\$567,100	\$1,253,300	\$686,200	121.0%
Fund Balance	\$10,770,918	\$11,475,783	\$704,865	6.5%
Other Taxes	\$980,000	\$1,005,000	\$25,000	2.6%
Debt Service - Lottery Proceeds	\$3,675,300	\$3,675,300	-	-
Licenses & Permits	\$930,853	\$835,366	(\$95,487)	-10.3%
Debt Service - EDLP, LDLP	\$5,629,975	\$5,355,459	(\$274,516)	-4.9%
Other Financing Sources	\$1,954,675	\$778,926	(\$1,175,749)	-60.2%
Charges for Services	\$23,587,335	\$21,571,773	(\$2,015,562)	-8.5%
Other Revenues	\$11,925,524	\$8,496,079	(\$3,429,445)	-28.8%
Intergovernmental	\$57,394,144	\$47,968,443	(\$9,425,701)	-16.4%
<b>Total Changes</b>	<b>\$422,769,028</b>	<b>\$425,405,090</b>	<b>\$2,636,062</b>	<b>0.6%</b>

Chart 5 shows General Fund expenditure changes. Debt Service is the category with the largest increase in expenditures. It is slightly misleading because it includes a \$2 million set aside for debt leveling and most of the increased costs are offset by the 2.9¢ increase in the recommended tax rate. Personal Services is the next largest expenditure increase due to annualizing current year employee performance appraisals. Compensation adjustments for FY18 are \$158,287 lower than the adjustments for FY17. In addition, the County budgets 100% of the salary costs for positions although there will be vacancies during the year. These vacancies are captured in a negative budget for "Salary Savings." For FY18, a -\$2,500,000 is included in Non-departmental to capture County-wide Salary Savings.

The increase in Contingency is somewhat skewed by including several "enhanced" contingency items that may or may not occur in FY18, including funds for potential increases in personal services costs for Forsyth Technical Community College, cost increases in Gasoline, and funds for two possible County-wide elections. Contingency is also where any amount that is included in a Budget Reserve is accounted for in the budget. Budget Reserves are set up in various departments for various reasons. For example, the Sheriff's Office has a Budget Reserve established for the change in salary for Deputies and Detention Officers as those increases had not been allocated to each individual position. A Budget Reserve has been established in Behavioral Health Services for maintenance of the Crisis Center on Highland Avenue that is yet to open. Additionally a Budget Reserve is included in Debt Service to account for the \$2 million set aside for debt leveling as well as the amount of additional Ad Valorem Property tax revenue from the 2.9 cent increase for the 2016 Public Improvement Bond Debt Leveling Plan.

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Chart 5 - Summary of FY18 General Fund Expenditure Changes

<u>Expenditure Category</u>	<u>FY17</u>	<u>FY18</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	\$136,765,738	\$140,723,803	\$3,958,065	2.9%
Professional & Technical Services	\$8,971,244	\$9,218,249	\$247,005	2.8%
Purchased Property Services	\$5,671,634	\$5,411,871	(\$259,763)	-4.6%
Other Purchased Services	\$12,863,719	\$12,591,494	(\$272,225)	-2.1%
Travel	\$818,192	\$868,590	\$50,398	6.2%
Materials and Supplies	\$16,636,536	\$15,457,913	(\$1,178,623)	-7.1%
Other Operating Costs	\$27,307,334	\$15,832,707	(\$11,474,627)	-42.0%
Prior Year Encumbrances	\$2,000,000	\$2,000,000	-	0.0%
Contingency	\$3,810,775	\$9,723,492	\$5,912,717	155.2%
Property	\$1,185,162	\$1,012,333	(\$172,829)	-14.6%
Debt Service	\$58,613,944	\$64,663,304	\$6,049,360	10.3%
Payments to Other Agencies	\$144,727,545	\$144,504,084	(\$223,461)	-0.2%
Transfers Out	\$3,397,205	\$3,397,250	\$45	0.0%
<b>Total Changes</b>	<b>\$422,769,028</b>	<b>\$425,405,090</b>	<b>\$2,636,062</b>	<b>0.6%</b>

## REVENUE CHANGES

### Sales Taxes

- Forsyth County receives sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina. The total local sales tax levied for these three Articles is 2%. For FY18, the consensus revenue projections from the State were revised to reflect statewide growth of 4.0% to 4.5% Sales Taxes with local economic factors important when calculating local projections. While the County's projections are slightly higher than State projections, they are only slightly better than the Current Year Estimate.
- For FY18, Sales Taxes account for 15.3% of total General Fund revenues. Over the past several years, Sales Taxes have increased as a percentage of the total General Fund revenues for the past several years.
- An area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 6*, over the past ten years, refunds averaged around 12% of gross collections for the County. Refunds are difficult to predict and can have a significant impact on actual revenue received by the County each month since FY09.

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**Chart 6 - Refunds as a Percentage of Gross Sales Tax Collections**

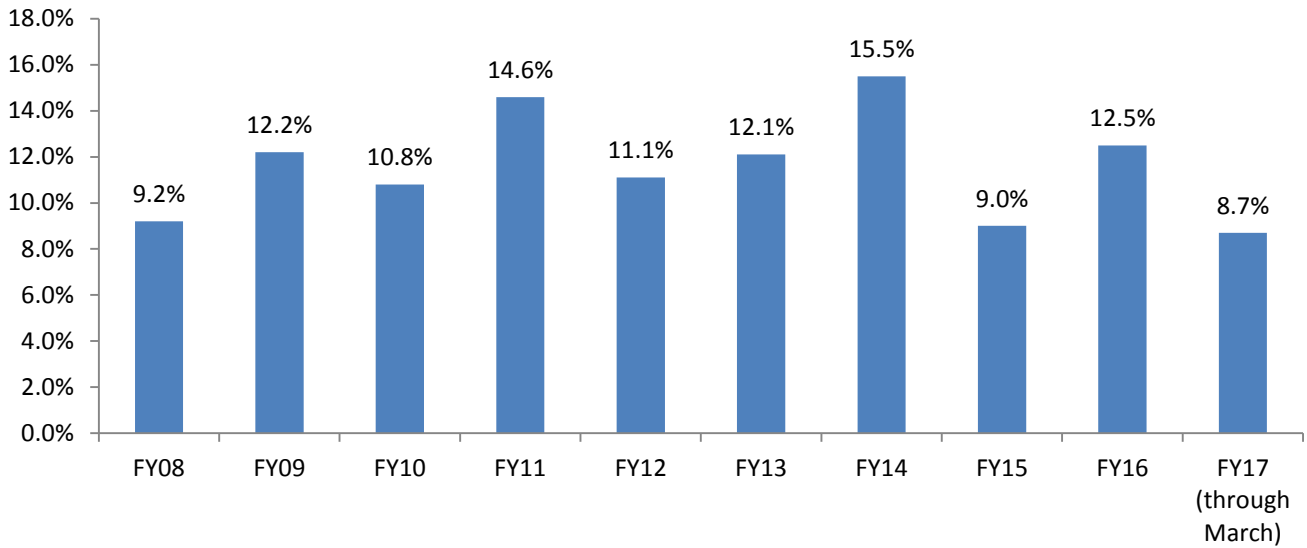


Chart 7 illustrates the fluctuations in Sales Tax revenue over the past several years. FY14 was a difficult year, in part due to significant refunds, however, the County has met the Sales Tax budget for the past two fiscal years and projects that it will meet the budget for FY17 as well. There have been several changes at the State regarding expansion of the Sales Tax base from which the County has benefitted. However, the County needs to be vigilant in keeping up with possible Legislative changes as there is some discussion of removing some services recently included in the sales tax expansion, such as automotive services.

**Chart 7 - Sales Tax Revenue (millions) by Fiscal Year**



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## Ad Valorem Taxes

- Ad Valorem taxes account for 60.6% of the County's General Fund revenue. For the FY18 budget, the total taxable value used in the budget is \$35.597 billion compared to \$33.273 billion used in FY17.
- The collection percentage for FY18 is 99.04% compared to 98.89% used in FY17. The collection rate for FY18 is the same realized as of June 30, 2016, the most recently completed full year. This is in compliance with North Carolina General Statute 159-13 (6). The better collection percentage generates approximately \$386,319 of additional revenue for FY18.
- Current Year Property Tax revenue is estimated at \$255,098,278. This includes the revenue-neutral rate of 69.45¢, plus 2.9¢ to offset debt service resulting from the successful bond referenda for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and County Parks. Using the 72.35¢ tax rate, one cent (1¢) on the property tax rate is equivalent to \$3,525,547. Technically, the County's tax rate is four (4) different rates: 1) 64.37¢ - the rate to provide County services; 2) 4.51¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5 million of 2008 voter-approved debt; 3) 0.57¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; and 4) 2.90¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks. The premise for the debt leveling tax rates is that as debt service for these bond issues are paid down, the applicable debt leveling tax rate can be reduced as well. *Chart 8* provides the property tax revenue calculation for FY18.

**Chart 8 - Property Tax Revenue Calculation**

FY18 Tax Base Values - 5/1/17	\$35,597,201,899
Total Property Tax Levy 2017-2018	\$257,545,756
Total Property Tax Levy @ 99.04%	\$255,073,316
Tax Rate to Produce Levy	72.35¢
1¢ Equivalent =	\$3,525,547

## Education Debt Leveling, Lottery Funds, and Debt Service Revenue

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. Currently, there are three debt leveling plans in place: the 2006 Education Debt Leveling Plan and 2008 Education Debt Leveling Plans are being merged together at 4.51¢, the 2015 Library Debt Leveling Plan at 0.57¢, and the 2016 Public Improvement Bond Debt Leveling Plan at 2.9¢.
- The effect of these plans has been especially significant during the last recession and as the General Assembly diverted almost 50% of the lottery proceeds that should have come to the County and are designated to pay debt service for School bonds.
- When originally established, the EDLP rates were projected to have the potential to be reduced after approximately ten years from their creation. However, with the economic downturn, a stalled tax base, and \$3 - \$4 million in lottery proceeds (per year) not being realized as anticipated, it will take longer before the 4.51¢ rate for the 2006 and 2008 EDLP can be reduced.
- The Education Debt Leveling Plans were based on the assumption that approximately \$6 - \$7 million per year would be received from the NC Education Lottery. Over the past several biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, the lottery formula changes by the General Assembly lowered the allocations and in FY18 we anticipate receiving \$3.675 million in lottery funds. Again,



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if lottery funds were distributed based on the statutory allocation, the County would be projected to receive over \$7 million annually.

- Finally, as mentioned above, a third Debt Leveling Plan is included for the bonds approved in November 2016 for WSFCS, FTCC, and Parks at a rate of 2.9¢.

### **Fund Balance Appropriated**

- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$11.4 million) and 2) Debt (\$5.3 million). Non-Departmental fund balance appropriated equals 5.0% of total General Fund expenditures, net of debt service and funding for WSFCS and FTCC.
- The appropriation of Fund Balance in Debt Service relates exclusively to funds available in the Education Debt Leveling reserves generated from the levies for the 2006 and 2008 Education Bonds respectively and the Library Debt Leveling Plan generated from the levies for the 2010 Library Bonds. Without the EDLP plans in place, the County would have needed to either raise taxes each year to pay for the debt service on the voter-approved bonds or would have been required to reduce or eliminate programs and services to its citizens.
- Fund balance appropriated in Non-Departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY18 Adopted Budget, Unreserved Fund Balance appropriated totals \$11,475,783 an increase of \$704,865 over FY17.

### **EXPENDITURE AND COUNTY DOLLAR CHANGES**

#### **Employee Compensation Adjustment**

- *Employee Benefits*
  - Health and Dental costs are not projected to increase in FY18. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees. In order to not incur an increase to Health and Dental costs, the County increased deductibles and made a change to eligibility criteria for spouses. If an employee's spouse is eligible to receive Health Insurance at their place of employment, that spouse is no longer eligible to be on the County Health Insurance plan.
  - Employee Longevity remains the same as in FY17. Longevity is paid each December to employees who have 7 or more years of service with the County. The longevity payment for seven years is \$578 and increases in \$34 increments for each year above 7 years. The maximum longevity payment is \$2,000.
  - The Board of Commissioners included an additional one and a half days of Holiday Leave in order to observe Veterans Day as well as an additional half day around the Christmas holiday in the FY18 Adopted Budget
- *Performance Adjustments*
  - The budget assumes average performance adjustments of approximately 3.11%, with a range of 1% - 5%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. The percentage is applied to the market rate of an employee's position class. For the past three fiscal years, the Board funded an accelerator to assist those who were under the Market Reference Point reach that point quicker. The accelerator has been very helpful in bringing more employees closer to the MRP, impacting more than 800 employees. The FY18 Adopted budget eliminates the accelerator but increases the range of adjustments. The total budgeted amount for Performance Adjustments plus benefits is \$1,797,180.

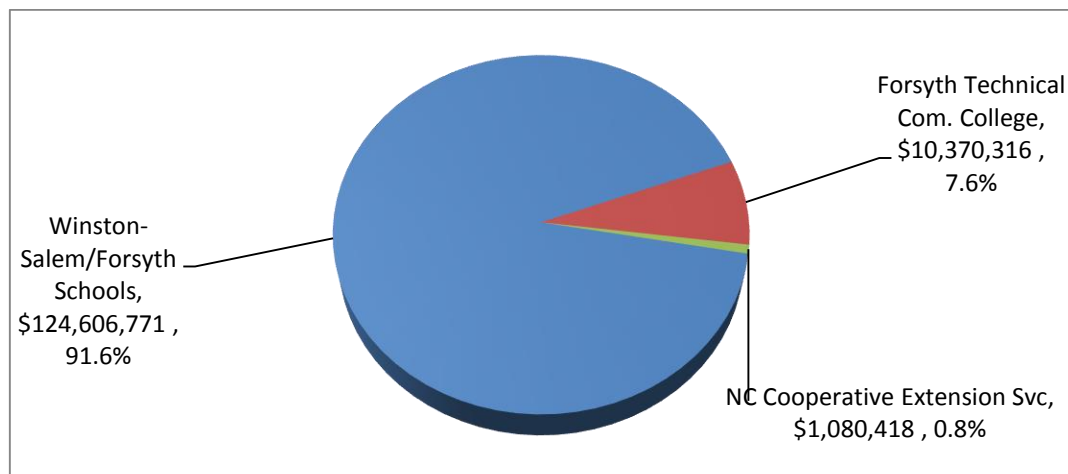
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- Human Resources is developing a new pay plan that eliminates the market-based system and transitions to a pay grade structure with a minimum and maximum salary range for each grade. The goal is to provide a simpler method of compensation and classification.
- *401k for Non-Law Enforcement Employees*
  - To address issues of competitiveness, the Adopted Budget continues funding the 2.5% 401k contribution for all non-law enforcement employees. The benefits of the 401k plan include: transferability, interest accrual, employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401k, and retirement planning. Sworn law enforcement employees receive a statutorily required 5% employer 401k contribution. The 401k contributions are reflected in each departmental budget.

### Education Service Area

The Education Service Area comprises 32.0% or \$136,057,505 of the FY18 Adopted General Fund budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area.

**Chart 9 - Education Service Area = \$136.0 million or 32.0% of General Fund Expenditures**



- *Chart 9* illustrates that North Carolina Cooperative Extension comprises a very small portion (less than 1%) of the total appropriation for the Education Service Area (\$136,057,505) for FY18,.
- The FY18 Adopted Budget for NC Cooperative Extension reflects a net County dollar increase of 2.4% or \$18,680 more than the FY17 Adopted budget. The increase is attributed to the loss of revenue due to a position funded by NC A&T State University being shifted further to a County-funded position.
- Forsyth Technical Community College represents 7.6% of the Service Area. The Community College is not opening any new facilities during FY18, therefore funding is increasing primarily to cover inflationary costs. Additionally, in anticipation of possible increases in personnel-related costs in the State budget, \$82,977 is included in Contingency.
- The Winston-Salem/Forsyth County School System makes up 91.6% of the Service Area. The School Funding Formula is the basis for establishing the recommended appropriation. The formula results are generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula may result in additional funding for the school system; however, this funding should allow for the school system to generate fund balance for when there are downturns in the economy. The formula suggests that the school system should be able to generate enough fund balance to cover the opening of new schools, rather than asking the County for additional resources. As with all

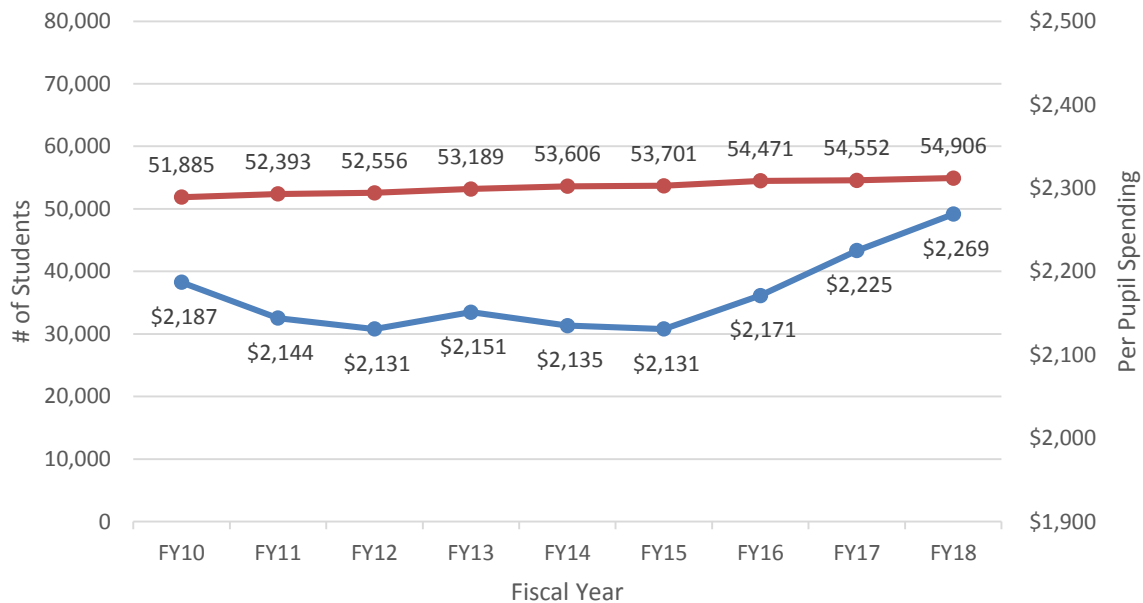
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

departments, the School System may ask for resources above and beyond the results of the formula, but these requests become part of the County's Alternate Service Level requests.

The actual General Fund expenditures for WSFCS are greater than the \$124.6 million shown in *Chart 9* above. In Debt Service, approximately \$44.1 million of the \$64.5 million recommended for annual debt service payments is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System. While ongoing State and Federal reductions continue to impact the School System, a much higher tax increase would be required if the County were to cover these reductions and to backfill State reductions would further blur the line between State and local education responsibility.

- The Enrollment Factor used in the formula is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The Resource Factor takes into account growth in the tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding. Excluding debt service, the WSFCS makes up approximately 35.2% of the General Fund budget.
- Per Pupil Spending is used most often when discussing school funding. The FY18 budget per pupil spending increases \$44 to \$2,269 per pupil (based on a projected average daily membership of 54,906 students per the North Carolina Department of Public Instruction (NCDPI) forecast). The FY17 per pupil expenditure was \$2,225 per pupil based on average daily membership of 54,552 students. *Graph 1* provides a nine year view of the local spending per pupil for the WSFCS System. From the graph, it is notable that during the nine year period, per pupil funding has remained relatively flat, but has increased as a result of the Funding Formula. The FY18 Adopted per pupil spending is the highest it has been in the last nine years.

**Graph 1- Nine-year History of Total Local per Pupil Spending**



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

- *Chart 10* provides the FY18 School Funding Formula calculation. CM CPO means the Capital Maintenance Capital Project Ordinance. In FY11, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the project 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 project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds.

For FY18, \$1,735,000 of the Schools appropriation will be transferred to the 2016 Capital Maintenance Project Ordinance to continue this arrangement.

**Chart 10 - FY18 WSFC School Funding Formula**

	FY18 Formula
<b>Current Expense - FY17</b>	<b>\$112,778,008</b>
<b>Capital Outlay</b>	<b>\$8,623,066</b>
<b>Subtotal</b>	<b>\$121,401,074</b>
<b>Less Transfer to CM CPO</b>	<b>(\$1,735,000)</b>
<b>Total - Base Starting Point for Schools</b>	<b>\$119,666,074</b>
<b>Factors</b>	
<i>Enrollment Factor (From Dept of Public Instruction)</i>	0.65%
<b>40% of Budget</b>	<b>\$47,270,297</b>
<b>Enrollment Factor \$ +/-</b>	<b>\$310,616</b>
<i>Resource Factor</i>	2.42%
<b>Resource Factor \$ +/-</b>	<b>\$2,895,081</b>
<b>Transfer to Capital Maintenance CPO</b>	<b>\$1,735,000</b>
<b>FY18 Budget = Starting Point + Enrollment Factor + Resource Factor + Tfr to CM CPO =</b>	
<b><math>\\$119,666,074 + \\$310,616 + \\$2,895,081 + \\$1,735,000 = \\$124,606,771</math></b>	

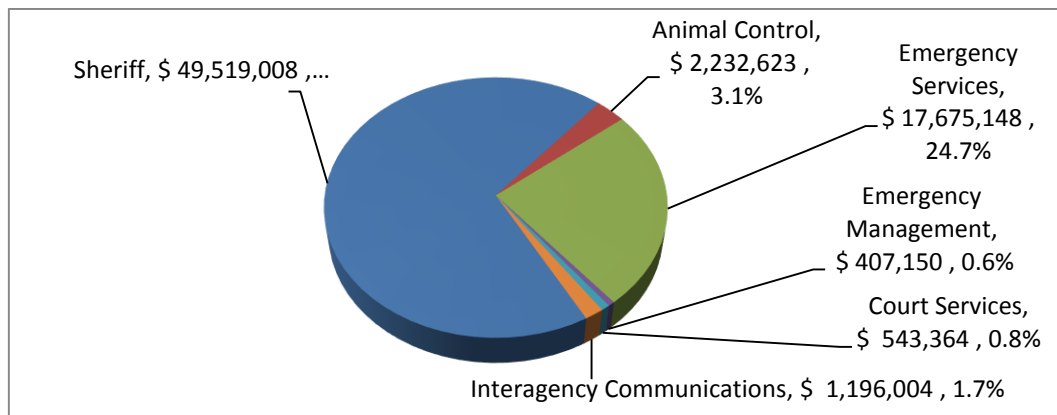
### Public Safety Service Area

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. However, slow economic recovery has not allowed the County to add new services or many additional resources to enhance current programs within the departments.

The Public Safety Service Area includes: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Adopted budget for this service area is 16.8% of the General Fund budget or \$71,573,297.

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

Chart 11 - Public Safety Service Area - \$71.5 million – 16.8% of General Fund Expenditures



## Emergency Services

- The Emergency Services department consists of Fire, Emergency Medical Services, and 911 Communications.
- The FY18 Adopted Budget for Emergency Services reflects a \$422,990 or 6.5% increase in net County dollars. There is a decrease in revenue and expenditures due to eliminating the Critical Care Team contract with Wake Forest Baptist Medical Center.
- The Emergency Services Chief submitted three Alternate Service Level requests. One of the requests was for an additional six Full Time Paramedics in order to increase the number of ambulances per shift. The second request was for an additional six Full Time Fire Engineers to enhance staffing levels on Units 109 and 209. The final request was submitted to add the dispatch of Winston-Salem’s Fire Department to the responsibilities of the County 911 Center. During the Budget Workshops, the Board of Commissioners approved adding four Full-Time Paramedics, effective October 1, 2017.
- The Mobile Integrated Healthcare Program (MIHP) was recently started by the Emergency Services where Paramedics provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits. One goal of the program is to improve stability and recovery of high risk patients minimizing unnecessary use of emergency department and ambulance services. Many of the patients who are being treated through this program are dealing with some mental health issue, so the cost of this program is being absorbed in the County allocation for Behavioral Health Services. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services.
- For the Communications Division, a 9-1-1 Fund grant was awarded during FY17 to assist in relocating the 911 Center from its location at Smith Reynolds Airport to the Public Safety Center, next to the Sheriff’s Communication Center. This move, in addition to the transition from Intergraph CAD to OSSI CAD, will improve service to Forsyth County citizens through improved response times. The relocation also serves to meet the State 911 Board’s mandate that a backup 911 Center solution be established to ensure continuity of service. It is anticipated that this transition will take place in the Summer of 2017.

## Sheriff's Office

- The FY18 Adopted Budget for the Sheriff's Office reflects a 5.9%, or \$2,409,828 increase in County dollars compared to FY17 Adopted Budget.

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

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- On the expenditure side, several things impact the FY18 Adopted Budget including salary adjustments approved in FY17 that impact a large number of employees. The cost of these adjustments is projected to be close to \$2.5 million in FY18. Claims are also increasing \$260,000.
- Another cost driver in the Sheriff's budget is related to revenue. Revenue for housing State and Federal prisoners was projected to decrease due to the issues of retention in the Detention Center. However, with the adjustments that are being made to compensation for Detention Officers, along with several other initiatives, the Adopted FY18 Budget stabilizes this revenue stream as it is anticipated that recruitment and retention issues will improve throughout the year.
- The Village of Clemmons submitted a request for a Corporal position through the Community Policing program. Under this program, the County funds fifty percent of the Personal Costs for three years, after which the Village of Clemmons will absorb the full cost. Additional DEA Forfeiture funds are also utilized to offset the cost of equipment. The net County dollar impact of this additional position for FY18 is \$38,732.
- Positive impacts on the Sheriff's Office budget include increased revenue for Community Policing and shifting costs for utilities (\$323,000) to General Services with the Public Safety Center becoming a multi-tenant facility in FY18.
- The Detention Center currently has a Daily inmate population of 759 as of April 2017. This is an increase from 634 compared to April 2016.

### **Animal Control**

- The FY18 Adopted Budget for Animal Control reflects a 12.6%, or \$203,886 net County dollar increase compared to the FY17 Adopted Budget. The majority of the increase results from the recommended addition of one full time Animal Care Officer position. This is a non-sworn position and as vacancies occur in sworn officer positions they will transition to non-sworn Animal Care officers. Ultimately only a small cadre of sworn Animal Control Officers will be in the department. In addition to the position, a vehicle is included as well.

### **Interagency Communications**

- Interagency Communications FY18 Adopted Budget reflects a budget to budget net County dollar decrease of 15.2% or \$120,474. The majority of the decrease in costs is due to the Motorola Maintenance contract expiring. There is a slight offset with this expenditure cut as contract personnel will be brought in to work on the radio system in place of Motorola. Additionally, revenue from the City of Winston-Salem will increase in FY18 as two radio towers will have lighting replaced with LED lights that will be paid with 2016 Pay-Go funds.
- Interagency Communications is responsible for managing and maintaining the County's 800 MHz radio system.
- A future project for Interagency Communications will be the replacement/upgrade of the 800 MHz Radio System with the P25 platform. The projected cost is currently prohibitive to budget and there is thought to analyzing a more regionalized approach for the radio system. This includes possibly discussions with Guilford County about the availability of Forsyth becoming a part of their system's CORE which is the main component and the most costly part of an upgrade. Included in the Board Directed Initiatives section of the FY18 Budget Ordinance is to develop a strategic approach to upgrading the public safety radio system and present this plan to both the City of Winston-Salem Council and the Board of Commissioners for consideration.

### **Court Services**

- Court Services FY18 Adopted net County dollars is a 2.1% or \$8,116 increase compared to FY17.

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

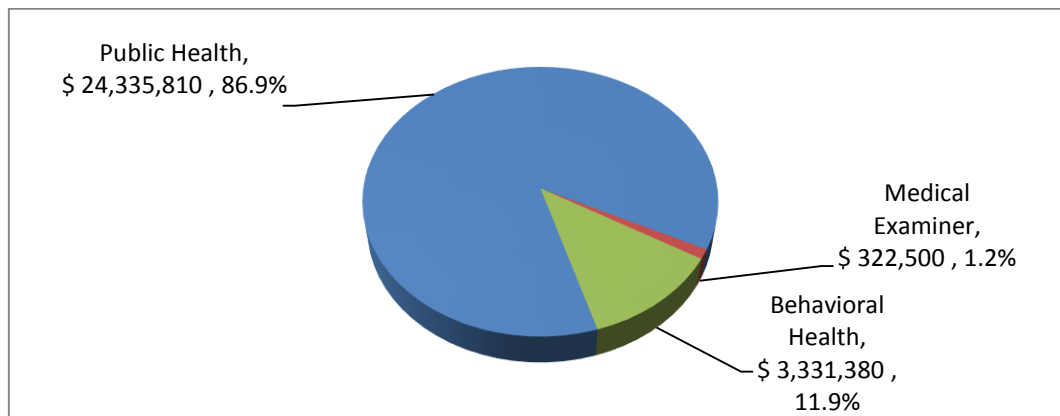
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- The Court Services cost center includes funding for the Safe on Seven Domestic Violence Center and the Deferred Payment Program for the Clerk of Court's office.
- Part of the increase in net County dollars is due to a requirement from Finance to encumber 110% of some contracts for possible increases in salaries and benefits costs that the State may impose since some of the positions are through the Administrative Office of the Court.
- Another Board Directed Initiative for FY18 is to conduct an internal study of the court services functions including a comparison of service provision methods used by other counties – specifically the Guilford County model.

### Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and Behavioral Health Services. The service area makes up 6.6%, or \$27,989,690 of the FY18 Adopted Budget.

**Chart 12 - Health Services Area - \$27.9 million – 6.6% of General Fund Expenditures**



### **Medical Examiner**

- The FY18 Adopted Budget for Medical Examiner reflects a 5.8% increase in net County dollars. The County does not control the number of medical investigations or autopsies performed by the State Medical Examiners. The FY18 Adopted budget is based on a projected 300 Medical Investigations and 150 Autopsies. Medical Investigations are \$200 per investigation and Autopsies cost \$1,750 per autopsy.

### **Public Health**

- The FY18 Adopted Budget for Public Health reflects a net County dollar increase of \$3,828,206 or 43.9% over the FY17 Adopted Budget.
- The majority of the County dollar increase results from a decrease of over \$3.2 million in revenue. Most of the revenue decrease is a change in how Pharmacy revenue is recorded related to Behavioral Health. Other notable decreases in revenue result from a reduction from Medicaid Cost Settlement dollars and the loss of grants from Kate B. Reynolds for the Nurse Family Partnership and the Dental Clinic.
- Funds for the Stepping Up Initiative established as a pilot program through the use of Behavioral Health Services funding are another driver increasing the department's expenditure budget. Additional Behavioral Health dollars will fund additional staff to support Mental Health Court, Veterans Treatment Court, and the Pharmacy Assistance Program.

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

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- Public Health submitted three Alternate Service Level requests – one for an additional four Environmental Health Specialists for the inspection of food and lodging institutions, one for an additional two School Health Nurses to impact the student to nurse ratio within the Winston-Salem/Forsyth County School system, and one for additional funding to continue the Nurse Family Partnership program.
- The Board of Commissioners considered the Alternate Service Level requests listed above during the Budget Workshops and included an additional two Environmental Health Specialists for the inspection of food and lodging institutions.
- Also during the Budget Workshops, the Board of Commissioners increased County funding of the Nurse Family Partnership by \$338,000. This increase, along with the \$250,000 that was included in the Recommended Budget should allow the program to continue through the year. The Board directed the department to re-apply for funding from the Kate B. Reynolds Foundation to continue the program in the future.

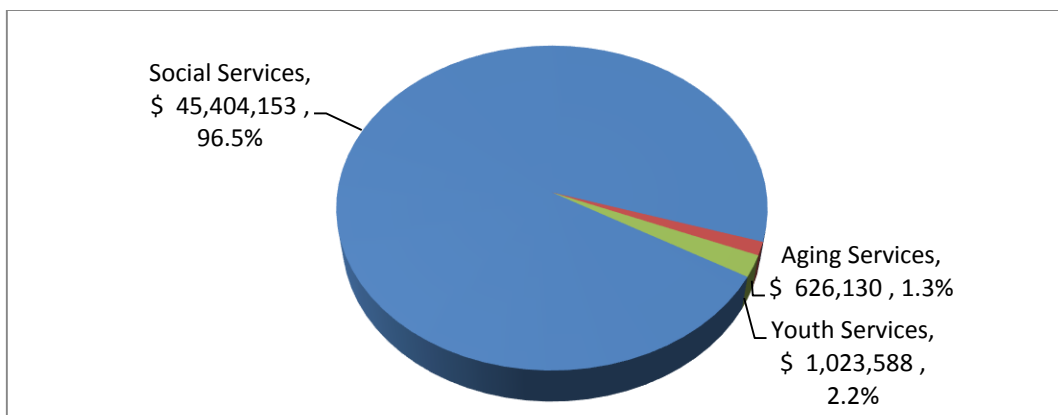
### Behavioral Health Services

- While the FY18 Adopted Budget shows a decrease in Behavioral Health funding, the numbers are skewed due to shifting some resources to other departments such as Emergency Services and Public Health.
- Effective July 1, 2016, CenterPoint Human Services merged with Cardinal Innovations Healthcare. Through negotiations with Cardinal Innovations Healthcare, it was agreed upon that the County allocation to Cardinal would be \$4,026,677, which is the amount the County allocated to CenterPoint Human Services in the past for what was termed “Authority Services”.
- Several programs will continue to receive County dollars and will be managed by Cardinal Innovations. Additionally, several programs will receive County dollars and will be managed by the County, including the Stepping Up program through Public Health and the Mobile Integrated Healthcare Program through Emergency Services. A full list of the allocations can be found in the General Fund section of the document.

### Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 11.1% of the FY18 Adopted Budget, or \$47,053,871. Department of Social Services (DSS) makes up most of this area.

**Chart 13 - Social Services Service Area - \$47.0 million – 11.1% of General Fund Expenditures**





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

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## Social Services

- The Department of Social Services (DSS) FY18 Adopted Budget reflects a net County dollar increase of 5.2% or \$764,579 compared to FY17.
- Both revenue and expenditures are decreasing in FY18 as two programs will be directly funded at the State level – Child Care and Non-Emergency Medical Transportation, with County DSS still determining eligibility.
- Contributing to the increase is Personal Services which reflects an increase of \$1,224,511. Most Personal Services costs are reimbursed at different percentages depending on the program and the regulations from them.
- During the Budget Workshops, the Board of Commissioners approved the addition of two Full Time Senior Social Workers for Child Protective Services and one Full Time Senior Social Worker for Adult Protective Services.

## Aging Services

- Aging Services consists of the County's appropriation for Senior Services' Meals-on-Wheels program, the Shepherd's Center, funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference, and TransAid dollars for Elderly and Disabled Transportation Assistance Program. For FY18, the Shepherd's Center submitted a request for additional County funds, which is discussed in the Alternate Service Level section of the Appendices. The additional funding requested by the Shepherd's Center was not included in the FY18 Adopted Budget.
- While not included in Aging Services, the commitment to the elderly on the Board of Commissioners can also be measured by support to the In-Home Aide program funded through the Department of Social Services.

## Youth Services

- The County used to operate a youth detention facility. This non-mandated service was phased-out in FY16. A lease agreement was executed with the State of North Carolina to operate an Assessment Center for juvenile offenders through a program run by the Methodist Home.
- Expenditures reflected in this cost center are for payments to other youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council.

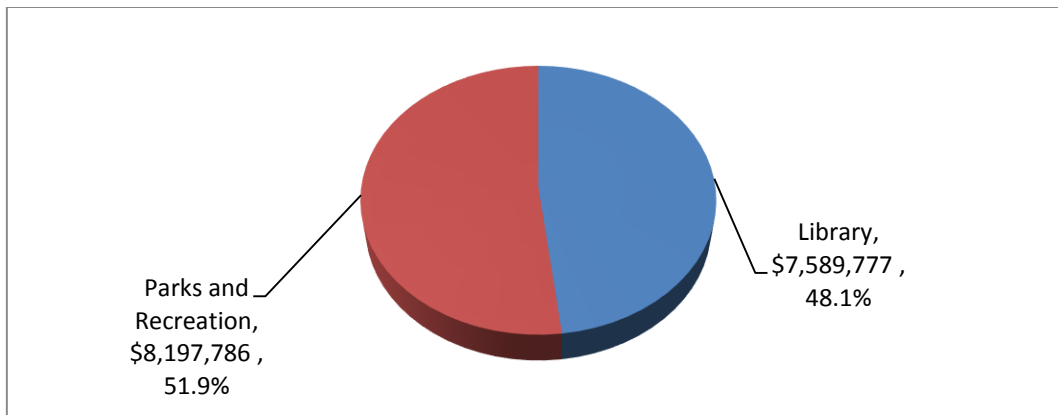
## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$15,787,563, or 3.7% of the FY18 Adopted General Fund Budget.

***Chart 14 - Culture & Recreation Service Area - \$15.7 million - 3.7% of General Fund Expenditures***

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

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### Public Library System

- The replacement/renovations of the Central, Clemmons, and Kernersville branch libraries continue to be the key items for this department. Construction is almost complete for the Central library and the design and planning for the other branches have begun. It is anticipated that the Central library will reopen in July or August of 2017 with little impact to net County dollars.
- The FY18 Adopted Budget for the Library System reflects a net County dollar increase of 1.5% or \$109,546 over the FY17 Adopted budget.
- The Library is adding a Part Time Courier to assist with distribution of inter-library loan materials which have increased significantly since joining the statewide system known as NC Cardinal that allows libraries across the State to loan and borrow books and other materials with each other.

### Parks

- The FY18 Adopted Budget reflects a 10.4% or \$336,729 increase in County dollars budget to budget. Part of the increase is a result of increasing maintenance services for repairs that do not qualify for 2/3rds bonds or are small jobs that would not make sense to include in 2/3rds bond maintenance projects. Also contributing to the increase are personal services adjustments for salary and fringe benefit increases and an increase in the Risk Management Claims budget.
- During the FY18 Budget Workshops, the Board of Commissioners added \$50,000 for programming incentives for the amphitheaters at Tanglewood and Triad Park.
- In FY18, the County subsidy to Tanglewood is projected to be on the target of \$1.5 million primarily due to short-term revenue loss associated with the anticipated closure of the Championship Course for renovations scheduled to start in Spring 2018. Enterprise activities at Tanglewood performed well over the past couple of years and the contract with Brown Golf Management has helped golf operations at Tanglewood break even over the past two fiscal years.
- The Festival of Lights continues to be very successful as do the campground and pool activities at Tanglewood Park.

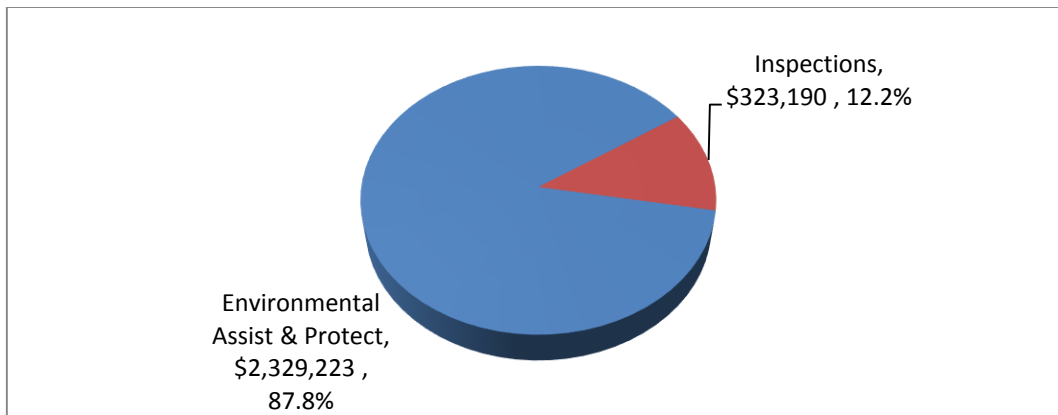
### Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections division of City/County Planning and Community Development.

**Chart 15 - Environmental Management Service Area - \$2.6 million - 0.6% of General Fund Expenditures**

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

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### Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area and recommended net County dollars are decreasing primarily due to an expenditure reduction projected in the County's share of the recycling contract with the City for three drop off sites and the school system's recycling program and a reduction in expenditures for costs relating to adding two compactors at County convenience sites as part of two grants and moving them into an enhanced Alternate Service Level request.
- During the Budget Workshops, the Board of Commissioners approved an Alternate Service Level request that had a net County dollar impact of zero to continue the Triad Air Awareness Program. This program is funded through a contract with the State of North Carolina Department of Environmental Quality to promote awareness of Ozone pollution and its effect on the community. The funding of this program is contingent upon continuation funding by the State whose funding would be through federal sources.

### Inspections

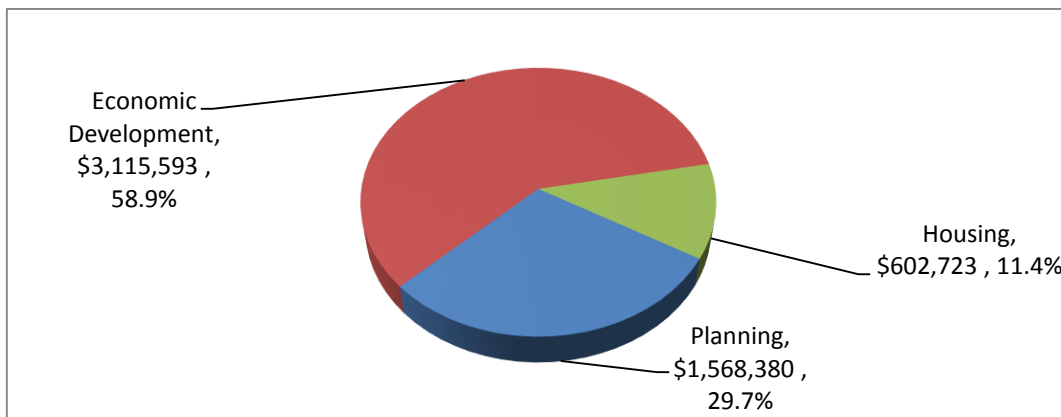
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.
- The County's share for Inspections is increasing \$15,920, or 5.2% in FY18.

### Community & Economic Development Service Area

The Community & Economic Development Area consists of the Economic Development, Housing & Community Development, and Planning departments. This service area makes up \$5,286,696, or 1.2% of General Fund expenditures in the FY18 Adopted Budget.

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

Chart 16 - Community & Economic Development - \$5.2 million - 1.2% of General Fund Expenditures



## Economic Development

- Economic Development is comprised of County contributions for incentive payments and payments to local agencies that provide economic development marketing services for the County. These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc., the Film Commission, and the Kernersville Chamber of Commerce. There were two requests for increased funding that can be found in the Alternate Service Level document. One request was from the Film Commission and one was from the Winston-Salem Chamber of Commerce. Neither request was included in the FY18 Adopted Budget.
- The FY18 Adopted Budget includes increased incentive payments to Deere-Hitachi, Pepsi Bottling, Inmar Inc., Caterpillar, Inc., and Lowes.
- Additionally, \$150,000 in payments to the Airport Commission has been moved from Non-Departmental to Economic Development.

## Housing & Community Development

- There is a slight increase in expenditures for Housing and Community Development primarily due to the Property Abatement Program being budgeted in FY18 that was approved through the 2016 Pay-Go CPO. In addition, funding for the Historic Forsyth project has been added for FY18. With these expenditure increases, other expenditures related to old Special Appropriations contracts have been moved back to Special Appropriations, including Neighbors for Better Neighborhoods, the United Way's Project to End Homelessness, and ESR.
- During the Budget Workshops, the Board of Commissioners approved the addition of \$10,000 for a Micro Enterprise IDA program.

## Planning & Community Development

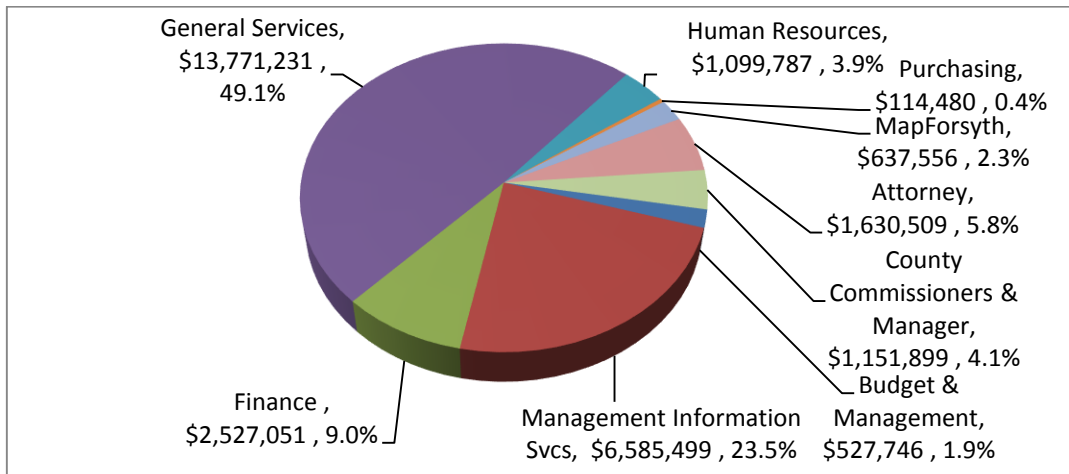
- There is an increase of \$78,130 or 5.2% in expenditures for Planning Services. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

## Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: County Manager & Commissioners, County Attorney, MapForsyth, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises \$28,045,758 or 6.6% of the FY18 Adopted Budget, not including Debt Service.

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

**Chart 17 - Administration & Support Service Area - \$28.0 million - 6.6% of General Fund Expenditures**



## Management Information Systems (MIS)

- The FY18 Adopted Budget reflects a net County dollar decrease of \$239,948 or -3.5% from FY17.
- The driver of the decrease is the department’s decision to purchase a new Storage Area Network in FY17 thereby negating \$160,000 in expenditures in FY18 along with future leasing costs.

## Finance

- The FY18 Adopted Budget reflects a net County dollar increase of \$72,064, or 3.0%. This increase is due to Personal Services adjustments to annualize current year performance adjustments.
- All operating accounts for the department remain at FY17 levels.

## County Commissioners/Manager

- The FY18 Adopted Budget reflects a County dollar increase of \$21,212, or 1.9% due primarily to annualized performance and fringe benefit adjustments.
- The budget also includes increases for the Board of Commissioners' pay by the average employee performance adjustment of 3.11%.
- There is also an increase in videographer contracts for televising and recording Board of Commissioner meetings and briefings.

## General Services

- The FY18 Adopted Budget for General Services budget reflects a net County dollar increase of \$339,897 or 2.7% over FY17.
- Six (6) positions were eliminated to offset an increase in Janitorial Services as the department outsources more of this function to a private contractor by shifting additional facilities to be cleaned and maintained by an outside firm.

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

- Another driver of the increase is related to energy costs shifting from the Public Safety Center due to the facility becoming a multi-tenant facility.

### MapForsyth

- The net County dollar change for FY18 is a decrease of \$59,374 or 12.1%. Revenue from the City of Winston-Salem will offset approximately 35% of costs.
- MapForsyth will add one position through the shift of a CAD Database Analyst from Emergency Services 911 Communications due to migrating from Intergraph CAD to OSSI CAD.

### Attorney

- The net County dollar impact for FY18 for the Attorney's Office is \$171,982 or 11.8%. The increase is a result of annualized performance adjustments and increased benefit costs, plus annualizing an Assistant Attorney position approved effective January 1, 2017.
- The County Attorney requested one Alternate Service Level for FY18 on behalf of Social Services: a FT Paralegal for Child Welfare cases. The Attorney requested this position in FY17 as well, along with an Attorney for Child Welfare cases. The Board of Commissioners included \$50,000 in the FY17 Adopted Budget for the FT Attorney, essentially funding six months of the position, but did not approve the Paralegal position. During the Budget Workshops, the Board of Commissioners approved the addition of the Full Time Paralegal for FY18. Approximately half of this cost will be reimbursed from the State through the Department of Social Services.

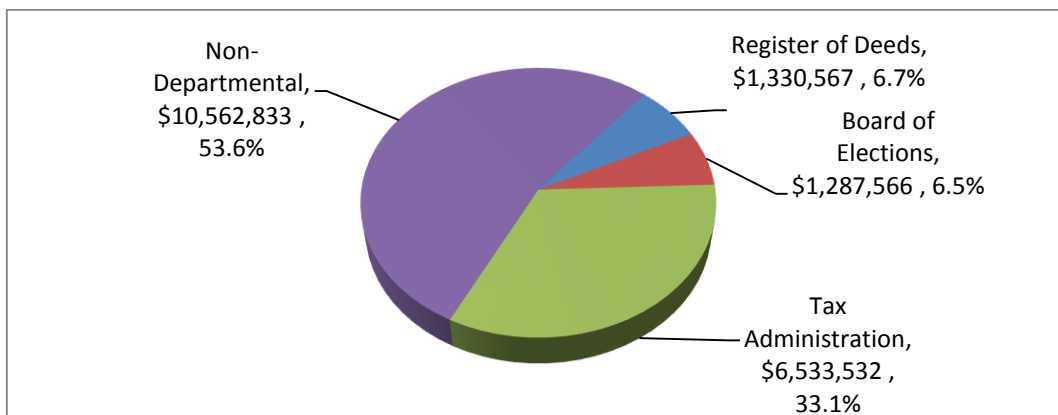
### Human Resources

- The FY18 Adopted Budget reflects a net County dollar increase of \$134,550 or 13.9% over the FY17 budget. This increase is the result of annualizing the addition of a Senior Human Resources Consultant position funded in FY17 for six months as part of transitioning HR functions from DSS to County Human Resources.

### General Government Service Area

The General Government Service Area includes of the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$19,714,498, or 4.6% of the FY18 Adopted Budget.

**Chart 18 - General Government Service Area - \$19.7 million – 4.6% of General Fund Expenditures**



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

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## Board of Elections

- For FY18, there will be two elections – one in November for municipalities and one in Spring 2018 for a Countywide primary. Even though municipal elections are typically offset by revenue, there is a chance that the courts may make the November election a Countywide election based on redistricting. For this reason, no revenue is budgeted in the FY18 Adopted Budget.
- The Adopted Budget for FY18 represents a \$41,547, or 3.3% increase in net County dollars.

## Tax Administration

- For FY18, net County dollars for the Tax Department reflect an increase of \$103,597, or 1.9%. Increased revenue from tax foreclosures and increased collection costs from municipalities kept the recommended budget for Tax relatively flat.
- During the Budget Workshops, two Alternate Service Level requests were approved by the Board of Commissioners that impacted the Tax office – funds were added for the purchase of a Cash Kiosk to allow taxpayers to pay their tax bill with cash, without waiting in line and a Full Time Application Systems Analyst was added as well.

## Non-Departmental

- This is a catch-all department for which county-wide expenses and revenue not related to any particular department is accounted.
- An offset for Salary Savings or salary slippage is included here. For FY18, Salary Savings \$2,500,000. Salaries are budgeted at 100% although there will be vacancies during the year.
- Also included in Non-departmental are costs associated with county-wide performance adjustments; unemployment costs for the County, Retiree Hospitalization costs, funds for the Utilities Commission for scrap tire and solid waste collection (offset with revenue), Prior Year Encumbrances, and Contingency funds.
- Contingency is slightly higher than FY17 and includes several ‘enhanced’ items such as potential personal services costs for Forsyth Tech, possible increases in gasoline costs, possible additional elections, and possible interest payments for Property Tax Commission appeals.

## Special Appropriations Service Area

The Special Appropriations Service Area is comprised of community agencies to which the County has provided grant funding. This service area represents 0.2% of the FY18 Adopted Budget.

Several agencies requested funding for FY18 and their requests may be found in the Alternate Service Level section in the appendices. Typically, these requests are not included in the Manager’s Recommended budget and are left for the Board of Commissioners to approve. Agencies that requested funding include:

Agency	Request	Agency	Request
Arts Council	\$300,000	NW Child Development	\$26,520
Children’s Law Center	\$25,000	Old Salem	\$50,000
Creative Corridors	\$175,000	Reynolda House	\$75,000
HARRY Veterans	\$25,000	RiverRun Film Festival	\$30,000
Industries for the Blind	\$120,000	Twin City Youth Soccer	\$1,000,000
Kaleidium (SciWorks)	\$250,000	Work Family Resource Center	\$25,000
National Black Theatre Festival	\$65,000		

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

The Adopted Budget includes funding for Arts Council (\$100,000), Children’s Law Center (\$25,000), HARRY Veterans (\$25,000), Kaleidium (\$250,000), National Black Theatre Festival (\$65,000), Old Salem (\$50,000), RiverRun Film Festival (\$15,000), and the Work Family Resource Center (\$10,000). It also includes programs moved from departments that were previously included in Special Appropriations such as United Way’s Program to End Homelessness (\$7,695), Winston-Salem Foundation (\$1,863), and Experiment in Self-Reliance (\$26,695).

Four other requests were identified as possibly being appropriate for funding through paygo dollars – Arts Council Building Support (\$200,000), Creative Corridors (\$175,000), Industries for the Blind (\$120,000) and Reynolda House (\$75,000). These items will be considered for funding using remaining paygo dollars from the close of FY16.

### Summary

To see how things change from one year to another, a look at the rankings for the top net County dollar increases and decreases can be of benefit.

**Chart 19 - Top Ten County Dollar Increases**

<u>Department</u>	<u>FY17 to FY18</u>	
	<u>\$ Change</u>	<u>% Change</u>
Non-Departmental	6,710,227	2.2%
Public Health	3,828,206	43.9%
Winston-Salem/Forsyth County Schools	3,205,697	2.6%
Sheriff	2,409,828	5.9%
Social Services	764,579	5.2%
Emergency Services	422,990	6.5%
General Services	339,897	2.7%
Parks	336,729	10.4%
Special Appropriations	312,893	56.2%
Animal Control	203,886	12.6%

- From the chart above, not including Non-Departmental which is increasing primarily due to revenue shifting to Debt Service, the top three departments reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live.
- A detailed discussion on the Winston-Salem/Forsyth County Schools budget was provided earlier in the overview.
- The following chart reflects the top 5 County dollar decreases by department. Again, Debt Service net County dollars are decreasing due to the shifting of revenue associated with Debt Leveling Plans that had been budgeted in Non-Departmental to Debt Service.



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

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Chart 20 – Top Five Net County Dollar Decreases

Top 5 County Dollar Decreases <u>Department</u>	FY17 to FY18	
	<u>\$ Change</u>	<u>% Change</u>
Debt Service	(16,401,459)	-34.8%
Behavioral Health	(2,817,326)	-46.6%
MIS	(239,948)	-3.5%
Interagency Communications	(120,474)	-15.2%
MapForsyth	(59,374)	-12.1%

As reflected in many of the charts and throughout this overview, the FY18 budget was developed conservatively but with optimism as well as 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 Adopted FY18 Budget outlines how the County will provide services and carry out the mission of cooperatively supporting and maintaining a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunities for all.

## FUTURE BUDGET PROJECTIONS

	FY 2018 <u>Adopted</u>	FY 2019 <u>Projection</u>	FY 2020 <u>Projection</u>
<b>Expenditures</b> (revaluation)			
Public Safety	71,573,297	73,362,629	75,196,695
Environmental Management	2,652,413	2,685,568	2,719,138
Health	27,989,690	28,269,587	28,552,283
Social Services	47,053,871	44,410,179	45,076,332
Education	136,057,505	139,458,943	142,945,416
Culture and Recreation	15,787,563	15,984,908	16,184,719
Community & Economic Development	5,286,696	5,365,996	5,446,486
Administration and Support	28,045,758	28,466,444	28,893,441
General Government	19,714,498	20,010,215	20,310,369
Debt Service	70,374,386	71,306,387	69,276,418
Special Appropriations	869,413	659,573	659,573
<b>Total Expenditures</b>	<b>425,405,090</b>	<b>429,980,430</b>	<b>435,260,870</b>
<b>Revenues</b>			
Public Safety	18,191,985	18,464,865	18,741,838
Environmental Management	947,030	958,868	970,854
Health	11,892,715	12,071,106	12,252,172
Social Services	30,740,582	31,201,691	31,669,716
Education	268,783	270,127	271,478
Culture and Recreation	5,009,412	5,084,553	5,160,821
Community & Economic Development	50,374	50,500	50,626
Administration and Support	1,053,305	1,069,105	1,085,141
General Government	345,788,633	349,347,345	353,595,953
Debt Service	11,462,271	11,462,271	11,462,271
<b>Total Revenues</b>	<b>425,405,090</b>	<b>429,980,430</b>	<b>435,260,870</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	255,098,279	260,200,245	268,006,252
Other Ad Valorem Taxes	2,850,000	2,850,000	2,850,000
Other Taxes	980,000	980,000	980,000
Sales Taxes	65,041,383	66,667,418	68,334,103
Earnings on Investments	1,253,300	750,000	750,000
Fund Balance Appropriated - non-EDLP	11,224,100	9,500,000	9,500,000
<b>Total Primary County Dollars</b>	<b>336,447,062</b>	<b>340,947,662</b>	<b>350,420,355</b>
<b>Debt Information</b>			
General Fund Proj - No Proposed CIP	425,405,090	429,980,430	435,260,870
Existing Debt \$	70,374,386	71,306,387	69,276,418
<b>Existing Debt as a % of Budget</b>	<b>16.5%</b>	<b>16.6%</b>	<b>15.9%</b>
<i>Proposed CIP - Additional Debt Service</i>	-	8,866,851	2,768,096
General Fund Proj with Proposed CIP	425,405,090	438,847,281	438,028,966
<b>Existing Debt Service + Proposed CIP - % of Budget</b>	<b>16.5%</b>	<b>18.3%</b>	<b>16.4%</b>

<b>FUTURE BUDGET PROJECTIONS</b>	<b>GENERAL FUND</b>		
	<b>FY 2021 Projection</b>	<b>FY 2022 Projection</b>	<b>FY 2023 Projection</b>
<b>Expenditures</b>	(revaluation)		
Public Safety	77,076,613	79,003,528	80,978,616
Environmental Management	2,753,127	2,787,541	2,822,385
Health	28,837,806	29,126,184	29,417,445
Social Services	45,752,477	46,438,764	47,135,345
Education	146,519,052	150,182,028	153,936,579
Culture and Recreation	16,387,028	16,591,866	16,799,264
Community & Economic Development	5,528,184	5,611,106	5,695,273
Administration and Support	29,326,843	29,766,745	30,213,246
General Government	20,615,024	20,924,250	21,238,113
Debt Service	66,847,590	65,646,451	64,631,284
Special Appropriations	659,573	659,573	659,573
<b>Total Expenditures</b>	<b>440,303,315</b>	<b>446,738,035</b>	<b>453,527,125</b>
<b>Revenues</b>			
Public Safety	19,022,965	19,308,310	19,597,934
Environmental Management	982,989	995,277	1,007,718
Health	12,435,955	12,622,494	12,811,832
Social Services	32,144,762	32,626,933	33,116,337
Education	272,835	274,199	275,570
Culture and Recreation	5,238,234	5,316,807	5,396,559
Community & Economic Development	50,753	50,880	51,007
Administration and Support	1,101,418	1,117,940	1,134,709
General Government	357,591,133	362,962,924	368,673,188
Debt Service	11,462,271	11,462,271	11,462,271
<b>Total Revenues</b>	<b>440,303,315</b>	<b>446,738,035</b>	<b>453,527,125</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	272,026,346	276,106,741	280,248,342
Other Ad Valorem Taxes	2,850,000	2,850,000	2,850,000
Other Taxes	980,000	980,000	980,000
Sales Taxes	70,042,456	71,793,517	73,588,355
Earnings on Investments	750,000	750,000	750,000
Fund Balance Appropriated - non-EDLP	9,500,000	9,500,000	9,500,000
<b>Total Primary County Dollars</b>	<b>356,148,801</b>	<b>361,980,258</b>	<b>367,916,697</b>
<b>Debt Information</b>			
General Fund Proj - No Proposed CIP	440,303,315	446,738,035	453,527,125
Existing Debt \$	66,847,590	65,646,451	64,631,284
<b>Existing Debt as a % of Budget</b>	<b>15.2%</b>	<b>14.7%</b>	<b>14.3%</b>
<i>Proposed CIP - Additional Debt Service</i>	<i>3,180,527</i>	<i>14,721,405</i>	<i>13,499,316</i>
General Fund Proj with Proposed CIP	443,483,842	461,459,440	467,026,441
<b>Existing Debt Service + Proposed CIP - % of Budget</b>	<b>15.8%</b>	<b>17.4%</b>	<b>16.7%</b>

## EXPENDITURES

### General Assumptions

For FY18 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY18, an average of 3.11% for performance adjustments is included in the adopted budget. Employee health insurance is budgeted in all departments and reflects no increase. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees and will increase .25% every year through FY21. General Employees retirement rate is 7.50% while the retirement contribution rate for Law Enforcement employees increases to 8.25%. For FY18 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 5% 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 FY18.

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

Assumptions which differ from the above are as follows:

### *Assumptions for Public Safety Service Area*

#### Sheriff

**FY18** The Sheriff's Office requested two new positions in FY18 - a bailiff and a Corporal position for Clemmons which is discussed in the Alternate Service Level section of the Appendices. The Sheriff's Office received significant salary adjustments costing over \$2.5 million for FY18 in an effort to address recruitment and retention issues across all divisions. The Board of Commissioners approved both requested positions for FY18.

**FY18 & Beyond** Based on General Assumptions at the beginning of this section.

**Future Discussion** As mentioned above, the Board of Commissioners approved significant adjustments to salaries for the Sheriff's Office. The Sheriff has contended that recruitment and retention issues within the department are significantly impacted by compensation issues. It will be important to monitor the improvement in staffing levels within the Sheriff's Office to measure whether the salary adjustments were successful in solving the vacancy issue within the Sheriff's Office.

#### Emergency Services

The FY18 Adopted Budget includes expanded funding for the Mobile Integrated Healthcare Program. This program is funded through offsetting reductions in Behavioral Health Services.

In addition to the expanded MIH Program, positions have been added among the Paramedic ranks to address capacity issues.

#### **FY18**

The additional Paramedic positions are offset by the elimination of the Critical Care Transport Team that was established to work with Wake Forest Baptist Medical Center. This elimination resulted in the elimination of 26 positions.

Another change within Emergency Services relates to the 911 Center. The 911 Center will move from its location at the airport to the Public Safety Center. This move, along with the transition from Intergraph CAD to OSSI CAD will result in some GIS positions being converted to Telecommunicators. One GIS position will move to MapForsyth as well. Finally, in 911 Communications, two more Telecommunicators were added.

The department submitted three Alternate Service Level requests to increase staffing levels among Paramedics, Telecommunicators, and Fire Engineers as well. The Board of Commissioners approved four additional Paramedics during the Budget Workshops on top of the additional positions included in the continuation budget.

**FY18 & Beyond** Based on General Assumptions at the beginning of this section.

***Assumptions for Environmental Management Service Area***

**Office of Environmental Assistance & Protection**

**FY18 & Beyond** EAP's funding for FY18 decreased slightly due to reduced costs associated with two state recycling grants that were awarded in FY17. It will be important for the department and County staff to be vigilant in watching for Federal cuts that would impact the department.

***Assumptions for Health Service Area***

**Public Health**

**FY18 & beyond** There is a significant loss of revenue in the FY18 adopted budget due to a shift in how Pharmacy revenue is recorded related to Behavioral Health Services. Additionally, the department lost grants from the Kate B. Reynolds Foundation for the Dental Clinic as well as the Nurse Family Partnership. Finally, Medicaid Cost Settlement revenue has been much less than budgeted the past few years, so the adopted budget has a more realistic revenue budget.

Funds for the Stepping Up Initiative are included in Public Health's budget as well.

The department has worked diligently to address restaurant inspections but recruitment and retention issues are still an obstacle the department is working to address. The Board of Commissioners did approve two additional restaurant inspectors in the adopted budget.

**Future Discussion /Decision** Discussions to resolve the direction of the Dental Clinic still need to occur. The primary decision is whether it makes sense for the County to continue in the Dental business or to transition the clinic to a Federally Qualified Healthcare Center like Southside or some other agency.

***Assumptions for Social Service Area***

**Department of Social Services**

**FY18 & beyond** DSS's budget has increased because of increases to Personal Services. The Department of Social Services requested 7 positions as Alternate Service Level requests. The Board of Commissioners approved three of these positions in the Budget Workshops - two Senior Social Workers for Child Protective Services and one Senior Social Worker for Adult Protective Services. In FY18, child care and non-emergency transportation programs are being added to NCFAS, resulting in a loss of revenue and expenditures.

**FY19 & Beyond** As the NCFAS system and other program changes stabilize, there may be staffing decreases at some point. However, no potential staffing decreases are assumed in the projections.

**Future Discussion** If either the Public Health Director or DSS Director position became vacant, the Board of Commissioners have the option to consolidate Human Services with various options available. This may be the most efficient means of providing services that have similar and often the same client base. Several counties across the State have already or are in the process of merging their Human Services departments including Guilford County.

### Youth Services

**FY 2018 & Beyond** The Youth Detention Center was shut down in FY 16. Appropriations for Youth Services now consists solely of payments to other areas for housing of Forsyth County youth in out of County facilities as well as pass through funds for the Juvenile Crime Prevention Council.

## ***Assumptions for Education Service Area***

### Winston-Salem/Forsyth County School System

**FY18** The adopted budget for the WSFC School System includes a 2.6% increase in County funding due to projected growth in Property Tax Base and Sales Tax projections. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes. Previously funds set aside for Technology Support had been excluded from the Base Starting Point for the formula. The Board of Commissioners changed this during the Budget Workshops so funding designated solely for Technology Support is no longer specified in the allocation to WSFCS.

**FY 2018 & Beyond** Assumes continued utilization of School Funding Formula.

**FY19 and FY21** 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 sources for life cycle maintenance projects.

### Forsyth Technical Community College

**FY18 & Beyond** The Capital Improvement Plan includes \$65 million of projects as part of the successful November 2016 bond referendum.

**FY19 & beyond** Assumes normal growth in students and operating costs. As new facilities open as a result of the November 2016 bond referendum, County costs will increase as the County must pay for maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, and legal fees.

## ***Assumptions for Culture & Recreation Service Area***

### Parks & Recreation

**FY19 and FY21** Parks was part of the November 2016 Bond Referendum and will receive \$15 million over four issuance cycles.

In addition, the Capital Improvement Plan includes \$2m to be issued every other year in 2/3rds bonds for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. These funds are made available to Parks & Recreation every other fiscal year.

## REVENUES

### Assumptions for Public Safety Service Area

#### Emergency Medical Services

**All Years** EMS fees are adjusted regularly to reflect costs. Another rate review is necessary.

### Assumptions for Health Service Area

**All Years** For the most part, Public Health revenues are state and federal based to offset program expenses. With this in mind, revenues for Public Health for all future years are figured at the same overall percentage of expenses for the prior fiscal year.

### Assumptions for Social Services Service Area

**All Years** For the most part, Social Services revenues are state and federal based to offset program expenses. With this in mind, revenues for Social Services for all future years are figured at the same overall percentage of expenses for the prior fiscal year.

### Assumptions for General Government Service Area

#### Non-Departmental

**FY18 and 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 FY18 is adopted at 72.35 cents per \$100 valuation. One penny equivalent for FY18 is \$3,525,547.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY18.

Sales Taxes – 3.5% growth assumed for FY18. Assumes 2% growth due to overall economic activity for FY18 and beyond.

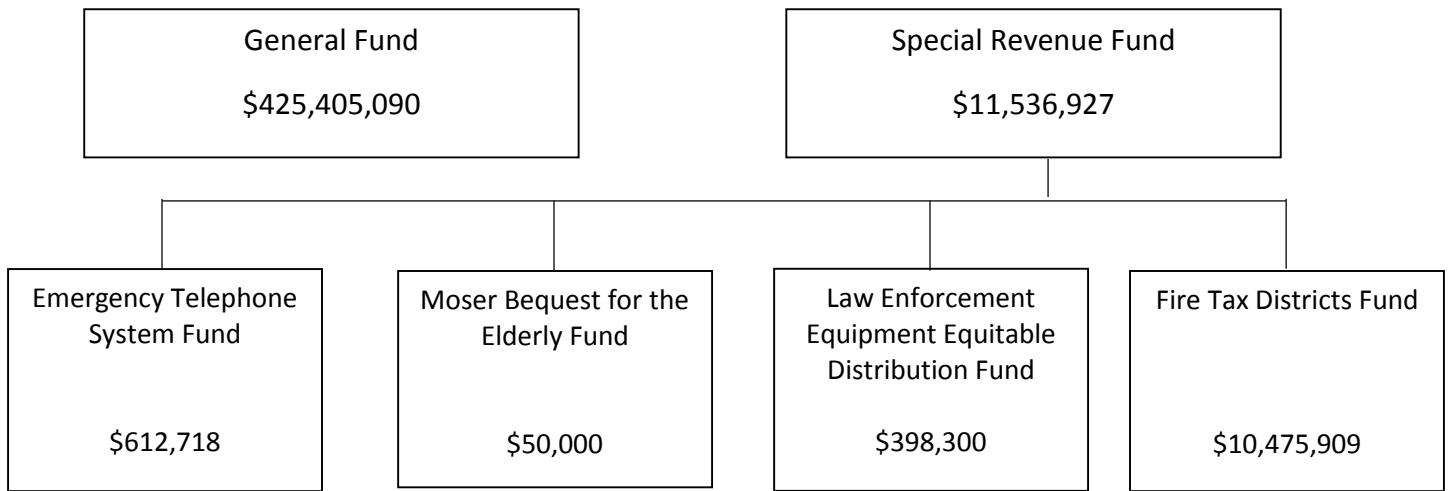
**All Years** Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's budget. Since our goal for this percentage is 14%, as the budget grows, the unreserved fund balance also needs to grow. Each year, it is assumed we will collect 98% of revenue budgeted, and spend 96% of most expenditure accounts (excluding Schools, FTCC, and Debt). It is the County's policy to allocate any Fund Balance over 14% to Pay As You Go Capital Outlay and the amended policy allows for the overage to go toward Economic Development projects.

### Assumptions for Debt Service

#### Debt Service

**All Years** Debt Service revenues include federal tax credits for Build America and Qualified School Construction bonds, Lottery Proceeds and Transfers from the Education Debt Leveling Plan (EDLP) reserves 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) as well as the 2010 Library Bonds that is paid from the Library Debt Leveling Plan that was established in FY 2016. Estimates assume these sources will be sufficient to cover all of this debt service through FY 2022. In addition to the EDLP and Library Debt Leveling Plan, the FY18 Adopted budget includes 2.9 cents to cover the successful bond referendum held in November 2016.

**Forsyth County Annually Appropriated Funds**



**FY18 All Funds - \$436,942,017**

- The General Fund and the Fire Tax District Fund are the major funds designated by Forsyth County.
- 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 and three service districts.
- 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 \$0.60 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, \$16.8 million in Fund Balance has been appropriated with \$5.3 million being Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums and the 2010 Library bond referendum. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is funded through the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

### 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>404,119,622</b>	<b>10,237,419</b>	<b>589,834</b>	<b>1,000</b>	<b>53,000</b>	<b>415,000,875</b>
Ad Valorem Taxes	257,948,278	8,277,618	-	-	-	266,225,896
Sales Taxes	65,041,383	1,959,801	-	-	-	67,001,184
Other Taxes	1,005,000	-	-	-	-	1,005,000
Licenses & Permits	835,366	-	-	-	-	835,366
Intergovernmental	47,968,443	-	589,834	-	50,000	48,608,277
Charges for Services	21,571,773	-	-	-	-	21,571,773
Earnings on Investments	1,253,300	-	-	1,000	3,000	1,257,300
Other Revenues	8,496,079	-	-	-	-	8,496,079
<b>Expenditures</b>	<b>425,405,090</b>	<b>8,516,108</b>	<b>612,718</b>	<b>50,000</b>	-	<b>434,583,916</b>
Public Safety	71,573,297	8,516,108	545,694	-	-	80,635,099
Environmental Management	2,652,413	-	-	-	-	2,652,413
Health	27,989,690	-	-	-	-	27,989,690
Social Services	47,053,871	-	-	50,000	-	47,103,871
Education	136,057,505	-	-	-	-	136,057,505
Culture & Recreation	15,787,563	-	-	-	-	15,787,563
Community & Economic Development	5,286,696	-	-	-	-	5,286,696
Administration & Support	28,045,758	-	-	-	-	28,045,758
General Government	19,714,498	-	-	-	-	19,714,498
Debt	70,374,386	-	67,024	-	-	70,441,410
Special Appropriations	869,413	-	-	-	-	869,413
<b>Revenues Over/(Under) Expenditures</b>	<b>(21,285,468)</b>	<b>1,721,311</b>	<b>(22,884)</b>	<b>(49,000)</b>	<b>53,000</b>	<b>(19,583,041)</b>
<b>Other Financing Sources/(Uses)</b>						
<b>Operating Transfers In</b>						
Fire Tax Districts	1,959,801	-	-	-	-	1,959,801
Law Enforcement Equitable Distribution	398,300	-	-	-	-	398,300
Multi-year Capital Project Ordinances	-	-	-	-	-	-
State Lottery Proceeds	2,096,125	-	-	-	-	2,096,125
<b>Total Operating Transfers In</b>	<b>4,454,226</b>	-	-	-	-	<b>4,454,226</b>
<b>Operating Transfers to General Fund</b>	-	<b>(1,959,801)</b>	-	-	<b>(398,300)</b>	<b>(2,358,101)</b>
<b>Fund Balance Gained/(Appropriated)</b>	<b>(16,831,242)</b>	<b>(238,490)</b>	<b>(22,884)</b>	<b>(49,000)</b>	<b>(345,300)</b>	<b>(17,486,916)</b>

# ALL FUNDS

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

	FY 15-16 Actual	FY 16-17 ORIGINAL	ESTIMATE	REQUEST	FY 17-18 RECOMM.	ADOPTED
<b>Funding Sources</b>						
Taxes:						
Ad Valorem	249,097,206	251,146,182	250,614,839	266,164,009	262,462,756	266,225,896
Sales Taxes	61,889,139	63,729,144	66,254,025	67,001,184	67,001,184	67,001,184
Occupancy Tax	747,342	625,000	661,268	625,000	625,000	625,000
Gross Receipts	430,692	355,000	363,520	380,000	380,000	380,000
<b>Total Taxes</b>	<b>312,164,379</b>	<b>315,855,326</b>	<b>317,893,652</b>	<b>334,170,193</b>	<b>330,468,940</b>	<b>334,232,080</b>
Licenses & Permits	885,379	930,853	863,915	870,366	831,366	835,366
Intergovernmental	53,970,485	58,002,013	57,767,414	46,971,395	46,870,576	48,608,277
Charges for Services	23,077,152	23,587,335	20,251,695	21,501,624	21,375,940	21,571,773
Interest Earnings	722,298	572,100	1,129,487	1,257,300	1,257,300	1,257,300
Other Revenue	10,306,000	11,925,524	8,129,925	8,518,953	8,499,605	8,519,605
Operating Transfers In	6,718,892	5,629,975	3,933,614	6,033,401	5,984,101	4,454,226
Fund Balance	0	16,400,893	3,284,847	15,937,153	15,937,153	16,831,242
<b>Total Revenue</b>	<b>407,844,585</b>	<b>432,904,019</b>	<b>413,254,549</b>	<b>435,260,385</b>	<b>431,224,981</b>	<b>436,309,869</b>
Beginning Fund Balance	145,540,055	147,132,926	148,621,960	142,148,026	142,148,026	142,148,026
<b>Total Available Resources</b>	<b>553,384,640</b>	<b>580,036,945</b>	<b>561,876,509</b>	<b>577,408,411</b>	<b>573,373,007</b>	<b>578,457,895</b>
<b>Expenditures</b>						
Public Safety	72,244,559	79,683,392	75,180,848	83,639,560	80,454,842	80,635,099
Environmental Management	2,581,641	2,725,578	2,502,605	2,893,671	2,619,023	2,652,413
Health	26,575,265	30,221,413	26,093,049	29,309,699	27,464,294	27,989,690
Social Services	52,613,728	57,560,364	56,431,469	46,979,925	46,861,575	47,053,871
Education	129,252,561	132,688,582	132,525,629	135,390,406	136,017,581	136,057,505
Culture & Recreation	14,013,179	15,511,528	14,333,946	16,459,772	15,737,563	15,787,563
Community & Economic Development	4,579,279	5,085,269	9,999,574	5,377,233	5,255,375	5,286,696
Administration & Support	25,473,588	27,620,370	26,022,708	28,436,198	27,997,878	28,045,758
General Government	11,418,744	21,792,044	18,481,010	22,272,667	19,655,548	19,714,498
Special Appropriations	236,396	0	0	1,490,073	659,573	869,413
Operating Transfers Out	1,885,191	1,854,834	1,979,257	2,358,101	2,308,801	2,358,101
Payments to Escrow Agents	8,141,925	0	0	0	0	0
Human Services - If Only Prog	351	50,000	3,080	50,000	50,000	50,000
Other Financing Uses	4,996,625	0	0	0	0	0
Debt	52,688,012	58,680,968	58,175,308	66,740,157	66,740,157	70,441,410
Allow for Encumbrances	0	0	-2,000,000	0	0	0
<b>Total Expenditures/Uses</b>	<b>406,701,044</b>	<b>433,474,342</b>	<b>419,728,483</b>	<b>441,397,462</b>	<b>431,822,210</b>	<b>436,942,017</b>
Ending Fund Balance	147,132,926	146,562,603	142,148,026	136,010,949	141,550,797	141,515,878
<b>Total Commitments &amp; Fund Balance</b>	<b>553,833,970</b>	<b>580,036,945</b>	<b>561,876,509</b>	<b>577,408,411</b>	<b>573,373,007</b>	<b>578,457,895</b>
<b>Fund Balance Utilized/(Gained)</b>	<b>(1,592,871)</b>	<b>570,323</b>	<b>6,473,934</b>	<b>6,137,077</b>	<b>597,229</b>	<b>632,148</b>

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

General Fund

	FY 15-16	FY 16-17		FY 17-18		
	<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	241,750,508	243,478,894	242,935,921	257,948,279	254,247,026	257,948,278
Sales	60,164,591	61,874,310	64,399,191	65,041,383	65,041,383	65,041,383
Occupancy Tax	747,342	625,000	661,268	625,000	625,000	625,000
Gross Receipts	430,692	355,000	363,520	380,000	380,000	380,000
<i>Total Taxes</i>	<i>303,093,133</i>	<i>306,333,204</i>	<i>308,359,900</i>	<i>323,994,662</i>	<i>320,293,409</i>	<i>323,994,661</i>
Licenses & Permits	885,379	930,853	863,915	870,366	831,366	835,366
Intergovernmental	53,195,645	57,394,144	57,184,545	46,331,561	46,230,742	47,968,443
Charges for Services	23,077,152	23,587,335	20,251,695	21,501,624	21,375,940	21,571,773
Interest Earnings on						
Investments	705,958	567,100	1,119,052	1,253,300	1,253,300	1,253,300
Other Revenue	10,306,000	11,925,524	8,129,925	8,495,427	8,476,079	8,496,079
Operating Transfers In	6,718,892	5,629,975	3,933,614	6,033,401	5,984,101	4,454,226
Fund Balance	-	16,400,893	3,284,847	15,937,153	15,937,153	16,831,242
<b>Total Revenue</b>	<b>397,982,159</b>	<b>422,769,028</b>	<b>403,127,493</b>	<b>424,417,494</b>	<b>420,382,090</b>	<b>425,405,090</b>
<b>Beginning Fund Balance</b>	<b>143,510,032</b>	<b>165,115,189</b>	<b>144,633,863</b>	<b>138,662,858</b>	<b>138,662,858</b>	<b>138,662,858</b>
<b>Total Available Resources</b>	<b>541,492,191</b>	<b>587,884,217</b>	<b>547,761,356</b>	<b>563,080,352</b>	<b>559,044,948</b>	<b>564,067,948</b>
<b><u>Expenditures</u></b>						
Public Safety	64,353,205	70,393,416	66,600,224	74,625,265	71,440,547	71,573,297
Environmental Management	2,581,641	2,725,578	2,502,605	2,893,671	2,619,023	2,652,413
Health	26,575,265	30,221,413	26,093,049	29,309,699	27,464,294	27,989,690
Social Services	52,613,728	57,560,364	56,431,469	46,979,925	46,861,575	47,053,871
Education	129,252,561	132,688,582	132,525,629	135,390,406	136,017,581	136,057,505
Culture & Recreation	14,013,179	15,511,528	14,333,946	16,459,772	15,737,563	15,787,563
Comm & Econ Development	4,579,279	5,085,269	9,999,574	5,377,233	5,255,375	5,286,696
Administration & Support	25,473,588	27,620,370	26,022,708	28,436,198	27,997,878	28,045,758
General Government	11,418,744	21,792,044	18,481,010	22,272,667	19,655,548	19,714,498
Debt	52,622,192	58,613,944	58,108,284	66,673,133	66,673,133	70,374,386
Special Appropriations	236,396	-	-	1,490,073	659,573	869,413
Other Financing Uses	4,996,625	-	-	-	-	-
Payment to Escrow Agents	8,141,925	-	-	-	-	-
Allow for Encumbrances	-	-	(2,000,000)	-	-	-
<b>Total Expenditures/Uses</b>	<b>396,858,328</b>	<b>422,212,508</b>	<b>409,098,498</b>	<b>429,908,042</b>	<b>420,382,090</b>	<b>425,405,090</b>
<b>Ending Fund Balance</b>	<b>144,633,863</b>	<b>165,671,709</b>	<b>138,662,858</b>	<b>133,172,310</b>	<b>138,662,858</b>	<b>138,662,858</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>541,492,191</b>	<b>587,884,217</b>	<b>547,761,356</b>	<b>563,080,352</b>	<b>559,044,948</b>	<b>564,067,948</b>
<b>Fund Balance Utilized/(Gained)</b>	<b>(1,123,831)</b>	<b>(556,520)</b>	<b>5,971,005</b>	<b>5,490,548</b>	<b>-</b>	<b>-</b>

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

General Fund

	FY 15-16	FY 16-17		FY 17-18		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Public Safety</b>						
Animal Control	1,869,994	2,104,287	1,944,523	2,601,198	2,232,623	2,232,623
Emergency Mgmt	344,631	382,110	387,610	392,625	392,625	407,150
Interagency Comm	1,118,817	1,273,872	1,268,416	1,199,004	1,196,004	1,196,004
Sheriff	43,491,955	47,075,832	45,435,266	51,417,200	49,567,832	49,519,008
Emergency Services	17,065,633	19,056,578	17,063,564	18,471,874	17,508,099	17,675,148
Court Svs	462,175	500,737	500,845	543,364	543,364	543,364
<b>Total Public Safety</b>	<b>64,353,205</b>	<b>70,393,416</b>	<b>66,600,224</b>	<b>74,625,265</b>	<b>71,440,547</b>	<b>71,573,297</b>
<b>Environmental Mgmt</b>						
EAD	2,246,057	2,418,308	2,204,275	2,567,834	2,296,723	2,329,223
Inspections	335,584	307,270	298,330	325,837	322,300	323,190
<b>Total Env. Mgmt</b>	<b>2,581,641</b>	<b>2,725,578</b>	<b>2,502,605</b>	<b>2,893,671</b>	<b>2,619,023</b>	<b>2,652,413</b>
<b>Health</b>						
Medical Examiner	263,100	304,950	277,200	322,500	322,500	322,500
Centerpoint	5,811,072	6,148,706	4,026,677	3,331,380	3,331,380	3,331,380
Public Health	20,501,093	23,767,757	21,789,172	25,655,819	23,810,414	24,335,810
<b>Total Health</b>	<b>26,575,265</b>	<b>30,221,413</b>	<b>26,093,049</b>	<b>29,309,699</b>	<b>27,464,294</b>	<b>27,989,690</b>
<b>Social Svs</b>						
Social Svs	50,841,781	55,929,826	54,938,434	45,305,207	45,211,857	45,404,153
Aging Services	494,282	624,630	582,374	651,130	626,130	626,130
Youth Svs	1,277,665	1,005,908	910,661	1,023,588	1,023,588	1,023,588
<b>Total Social Svs</b>	<b>52,613,728</b>	<b>57,560,364</b>	<b>56,431,469</b>	<b>46,979,925</b>	<b>46,861,575</b>	<b>47,053,871</b>
<b>Education</b>						
NC Cooperative Ext	913,801	1,100,386	851,124	1,081,418	1,080,418	1,080,418
FTCC	10,082,839	10,187,122	10,273,431	10,502,266	10,370,316	10,370,316
Schools	118,255,921	121,401,074	121,401,074	123,806,722	124,566,847	124,606,771
<b>Total Education</b>	<b>129,252,561</b>	<b>132,688,582</b>	<b>132,525,629</b>	<b>135,390,406</b>	<b>136,017,581</b>	<b>136,057,505</b>
<b>Culture &amp; Recreation</b>						
Library	6,835,764	7,591,046	7,124,069	7,940,907	7,589,777	7,589,777
Parks & Rec.	7,177,415	7,920,482	7,209,877	8,518,865	8,147,786	8,197,786
<b>Total Culture &amp; Rec</b>	<b>14,013,179</b>	<b>15,511,528</b>	<b>14,333,946</b>	<b>16,459,772</b>	<b>15,737,563</b>	<b>15,787,563</b>
<b>Community &amp; Econ Dev</b>						
Housing	450,695	567,503	550,778	684,581	592,723	602,723
Economic Development	2,826,143	3,027,516	7,984,906	3,145,592	3,115,592	3,115,593
Planning	1,302,441	1,490,250	1,463,890	1,547,060	1,547,060	1,568,380
<b>Total Comm &amp; Econ Dev</b>	<b>4,579,279</b>	<b>5,085,269</b>	<b>9,999,574</b>	<b>5,377,233</b>	<b>5,255,375</b>	<b>5,286,696</b>

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

General Fund	FY 15-16	FY 16-17		FY 17-18		
	<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	440,235	513,909	427,213	527,746	527,746	527,746
Finance	2,293,141	2,454,987	2,561,380	2,529,341	2,527,051	2,527,051
General Svcs	12,207,828	13,390,988	12,523,041	13,984,881	13,771,231	13,771,231
MIS	6,226,935	6,825,447	6,039,820	6,684,699	6,585,499	6,585,499
Human Resources	876,700	965,237	961,225	1,099,787	1,099,787	1,099,787
Purchasing	116,293	108,890	108,890	114,780	114,780	114,480
MapForsyth	749,590	771,698	761,864	712,556	637,556	637,556
County Commr & Mgr	1,152,758	1,130,687	1,182,992	1,151,899	1,151,899	1,151,899
Attorney	1,410,108	1,458,527	1,456,283	1,630,509	1,582,329	1,630,509
<b>Total Admin &amp; Support</b>	<b>25,473,588</b>	<b>27,620,370</b>	<b>26,022,708</b>	<b>28,436,198</b>	<b>27,997,878</b>	<b>28,045,758</b>
<b>General Government</b>						
Tax Admin.	5,756,261	6,301,828	6,012,333	6,886,635	6,433,179	6,533,532
Register of Deeds	1,312,897	1,294,927	1,249,941	1,330,567	1,330,567	1,330,567
Board of Elections	1,127,721	1,246,019	1,545,779	1,292,371	1,287,566	1,287,566
Non-Departmental	8,218,490	12,949,270	7,672,957	12,763,094	10,604,236	10,562,833
<b>Total General Govt</b>	<b>16,415,369</b>	<b>21,792,044</b>	<b>16,481,010</b>	<b>22,272,667</b>	<b>19,655,548</b>	<b>19,714,498</b>
<b>Debt</b>						
Debt	52,622,192	58,613,944	58,108,284	66,673,133	66,673,133	70,374,386
<b>Total Debt</b>	<b>52,622,192</b>	<b>58,613,944</b>	<b>58,108,284</b>	<b>66,673,133</b>	<b>66,673,133</b>	<b>70,374,386</b>
<b>Special Approps</b>	<b>516,304</b>	<b>556,520</b>	<b>2,206,250</b>	<b>1,490,073</b>	<b>659,573</b>	<b>869,413</b>
<b>Total</b>	<b>388,996,311</b>	<b>422,769,028</b>	<b>411,304,748</b>	<b>429,908,042</b>	<b>420,382,090</b>	<b>425,405,090</b>
	533,630,174	588,440,737	549,967,606	563,080,352	559,044,948	564,067,948

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

General Fund

	FY 15-16	FY 16-17		FY 17-18		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Public Safety</b>						
Animal Control	1,869,994	2,104,287	1,944,523	2,601,198	2,232,623	2,232,623
Emergency Mgmt	344,631	382,110	387,610	392,625	392,625	407,150
Interagency Comm	1,118,817	1,273,872	1,268,416	1,199,004	1,196,004	1,196,004
Sheriff	43,491,955	47,075,832	45,435,266	51,417,200	49,567,832	49,519,008
Emergency Services	17,065,633	19,056,578	17,063,564	18,471,874	17,508,099	17,675,148
Court Svs	462,175	500,737	500,845	543,364	543,364	543,364
<b>Total Public Safety</b>	<b>64,353,205</b>	<b>70,393,416</b>	<b>66,600,224</b>	<b>74,625,265</b>	<b>71,440,547</b>	<b>71,573,297</b>
<b>Environmental Mgmt</b>						
EAD	2,246,057	2,418,308	2,204,275	2,567,834	2,296,723	2,329,223
Inspections	335,584	307,270	298,330	325,837	322,300	323,190
<b>Total Env. Mgmt</b>	<b>2,581,641</b>	<b>2,725,578</b>	<b>2,502,605</b>	<b>2,893,671</b>	<b>2,619,023</b>	<b>2,652,413</b>
<b>Health</b>						
Medical Examiner	263,100	304,950	277,200	322,500	322,500	322,500
Centerpoint	5,811,072	6,148,706	4,026,677	3,331,380	3,331,380	3,331,380
Public Health	20,501,093	23,767,757	21,789,172	25,655,819	23,810,414	24,335,810
<b>Total Health</b>	<b>26,575,265</b>	<b>30,221,413</b>	<b>26,093,049</b>	<b>29,309,699</b>	<b>27,464,294</b>	<b>27,989,690</b>
<b>Social Svs</b>						
Social Svs	50,841,781	55,929,826	54,938,434	45,305,207	45,211,857	45,404,153
Aging Services	494,282	624,630	582,374	651,130	626,130	626,130
Youth Svs	1,277,665	1,005,908	910,661	1,023,588	1,023,588	1,023,588
<b>Total Social Svs</b>	<b>52,613,728</b>	<b>57,560,364</b>	<b>56,431,469</b>	<b>46,979,925</b>	<b>46,861,575</b>	<b>47,053,871</b>
<b>Education</b>						
NC Cooperative Ext	913,801	1,100,386	851,124	1,081,418	1,080,418	1,080,418
FTCC	10,082,839	10,187,122	10,273,431	10,502,266	10,370,316	10,370,316
Schools	118,255,921	121,401,074	121,401,074	123,806,722	124,566,847	124,606,771
<b>Total Education</b>	<b>129,252,561</b>	<b>132,688,582</b>	<b>132,525,629</b>	<b>135,390,406</b>	<b>136,017,581</b>	<b>136,057,505</b>
<b>Culture &amp; Recreation</b>						
Library	6,835,764	7,591,046	7,124,069	7,940,907	7,589,777	7,589,777
Parks & Rec.	7,177,415	7,920,482	7,209,877	8,518,865	8,147,786	8,197,786
<b>Total Culture &amp; Rec</b>	<b>14,013,179</b>	<b>15,511,528</b>	<b>14,333,946</b>	<b>16,459,772</b>	<b>15,737,563</b>	<b>15,787,563</b>
<b>Community &amp; Econ Dev</b>						
Housing	450,695	567,503	550,778	684,581	592,723	602,723
Economic Development	2,826,143	3,027,516	7,984,906	3,145,592	3,115,592	3,115,593
Planning	1,302,441	1,490,250	1,463,890	1,547,060	1,547,060	1,568,380
<b>Total Comm &amp; Econ Dev</b>	<b>4,579,279</b>	<b>5,085,269</b>	<b>9,999,574</b>	<b>5,377,233</b>	<b>5,255,375</b>	<b>5,286,696</b>

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

General Fund

	FY 15-16	FY 16-17		FY 17-18		
	<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	440,235	513,909	427,213	527,746	527,746	527,746
Finance	2,293,141	2,454,987	2,561,380	2,529,341	2,527,051	2,527,051
General Svcs	12,207,828	13,390,988	12,523,041	13,984,881	13,771,231	13,771,231
MIS	6,226,935	6,825,447	6,039,820	6,684,699	6,585,499	6,585,499
Human Resources	876,700	965,237	961,225	1,099,787	1,099,787	1,099,787
Purchasing	116,293	108,890	108,890	114,780	114,780	114,480
MapForsyth	749,590	771,698	761,864	712,556	637,556	637,556
County Commr & Mgr	1,152,758	1,130,687	1,182,992	1,151,899	1,151,899	1,151,899
Attorney	1,410,108	1,458,527	1,456,283	1,630,509	1,582,329	1,630,509
<b>Total Admin &amp; Support</b>	<b>25,473,588</b>	<b>27,620,370</b>	<b>26,022,708</b>	<b>28,436,198</b>	<b>27,997,878</b>	<b>28,045,758</b>
<b>General Government</b>						
Tax Admin.	5,756,261	6,301,828	6,012,333	6,886,635	6,433,179	6,533,532
Register of Deeds	1,312,897	1,294,927	1,249,941	1,330,567	1,330,567	1,330,567
Board of Elections	1,127,721	1,246,019	1,545,779	1,292,371	1,287,566	1,287,566
Non-Departmental	8,218,490	12,949,270	7,672,957	12,763,094	10,604,236	10,562,833
<b>Total General Govt</b>	<b>16,415,369</b>	<b>21,792,044</b>	<b>16,481,010</b>	<b>22,272,667</b>	<b>19,655,548</b>	<b>19,714,498</b>
<b>Debt</b>						
Debt	52,622,192	58,613,944	58,108,284	66,673,133	66,673,133	70,374,386
<b>Total Debt</b>	<b>52,622,192</b>	<b>58,613,944</b>	<b>58,108,284</b>	<b>66,673,133</b>	<b>66,673,133</b>	<b>70,374,386</b>
<b>Special Approps</b>	<b>516,304</b>	<b>556,520</b>	<b>2,206,250</b>	<b>1,490,073</b>	<b>659,573</b>	<b>869,413</b>
<b>Total</b>	<b>388,996,311</b>	<b>422,769,028</b>	<b>411,304,748</b>	<b>429,908,042</b>	<b>420,382,090</b>	<b>425,405,090</b>
	533,630,174	588,440,737	549,967,606	563,080,352	559,044,948	564,067,948

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

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## Law Enforcement Equitable Distribution Fund

	FY 15-16 Actual	FY 16-17 ORIGINAL	FY 16-17 ESTIMATE	REQUEST	FY 17-18 RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Intergovernmental	30,253	50,000	25,000	50,000	50,000	50,000
Interest	6,158	4,000	4,960	3,000	3,000	3,000
<b>Total Revenues</b>	<b>36,411</b>	<b>54,000</b>	<b>29,960</b>	<b>53,000</b>	<b>53,000</b>	<b>53,000</b>
Beginning Fund Balance	1,478,586	1,360,130	1,360,130	1,265,667	1,265,667	1,265,667
<b>Total Available Resources</b>	<b>1,514,997</b>	<b>1,414,130</b>	<b>1,390,090</b>	<b>1,318,667</b>	<b>1,318,667</b>	<b>1,318,667</b>
<b><u>Expenditures</u></b>						
Other Financing Uses - Operating Transfers Out	160,984	-	124,423	398,300	349,000	398,300
<b>Total Expenditures/Uses</b>	<b>160,984</b>	<b>-</b>	<b>124,423</b>	<b>398,300</b>	<b>349,000</b>	<b>398,300</b>
Ending Fund Balance	1,360,130	1,414,130	1,265,667	920,367	969,667	920,367
<b>Total Commitments &amp; Fund Balance</b>	<b>1,521,114</b>	<b>1,414,130</b>	<b>1,390,090</b>	<b>1,318,667</b>	<b>1,318,667</b>	<b>1,318,667</b>



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

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### Fire Tax Districts Fund

	FY 15-16	FY 16-17		REQUEST	FY 17-18	
	Actual	ORIGINAL	ESTIMATE		RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
Property	7,346,698	7,667,288	7,678,918	8,215,730	8,215,730	8,277,618
Sales	1,724,548	1,854,834	1,854,834	1,959,801	1,959,801	1,959,801
Total Taxes	9,071,246	9,522,122	9,533,752	10,175,531	10,175,531	10,237,419
Intergovernmental						
Investment Earnings	5,787	-	4,387	-	-	-
<b>Total Revenues</b>	<b>9,077,033</b>	<b>9,522,122</b>	<b>9,538,139</b>	<b>10,175,531</b>	<b>10,175,531</b>	<b>10,237,419</b>
Beginning Fund Balance	1,597,279	1,285,601	1,285,601	1,627,263	1,627,263	1,627,263
<b>Total Available Resources</b>	<b>10,674,312</b>	<b>10,807,723</b>	<b>10,823,740</b>	<b>11,802,794</b>	<b>11,802,794</b>	<b>11,864,682</b>
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	7,407,069	8,050,995	7,341,643	8,468,601	8,468,601	8,516,108
Other Financing Uses -						
Operating Transfers out	1,724,207	1,854,834	1,854,834	1,959,801	1,959,801	1,959,801
<b>Total Expenditures/Uses</b>	<b>9,131,276</b>	<b>9,905,829</b>	<b>9,196,477</b>	<b>10,428,402</b>	<b>10,428,402</b>	<b>10,475,909</b>
Ending Fund Balance	1,285,601	901,894	1,627,263	1,374,392	1,374,392	1,388,773
<b>Total Commitments &amp; Fund Balance</b>	<b>10,416,877</b>	<b>10,807,723</b>	<b>10,823,740</b>	<b>11,802,794</b>	<b>11,802,794</b>	<b>11,864,682</b>

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

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### Moser Bequest for Care of Elderly Fund

	FY 15-16 Actual	FY 16-17 ORIGINAL	FY 16-17 ESTIMATE	FY 17-18 REQUEST	FY 17-18 RECOMM.	FY 17-18 ADOPTED
<b><u>Funding Sources</u></b>						
Investment Earnings	1,155	1,000	1,088	1,000	1,000	1,000
<b>Total Revenues</b>	<b>1,155</b>	<b>1,000</b>	<b>1,088</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Beginning Fund Balance	307,797	304,406	304,406	302,414	302,414	302,414
<b>Total Available Resources</b>	<b>308,952</b>	<b>305,406</b>	<b>305,494</b>	<b>303,414</b>	<b>303,414</b>	<b>303,414</b>
<b><u>Expenditures</u></b>						
Other Financing Uses - Human Service - If Only	351	50,000	3,080	50,000	50,000	50,000
<b>Total Expenditures/Uses</b>	<b>351</b>	<b>50,000</b>	<b>3,080</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Ending Fund Balance	304,406	255,406	302,414	253,414	253,414	253,414
<b>Total Commitments &amp; Fund Balance</b>	<b>304,757</b>	<b>305,406</b>	<b>305,494</b>	<b>303,414</b>	<b>303,414</b>	<b>303,414</b>

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

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### Emergency Telephone System Fund

	FY 15-16 Actual	FY 16-17 ORIGINAL      ESTIMATE		FY 17-18 REQUEST	FY 17-18 RECOMM.	ADOPTED
<b>Funding Sources</b>						
Taxes:						
E911 Surcharge						
Total Taxes						
Intergovernmental	744,587	557,869	557,869	589,834	589,834	589,834
Interest Earnings	3,240	-	-			
Other				23,526	23,526	23,526
<b>Total Revenues</b>	<b>747,827</b>	<b>557,869</b>	<b>557,869</b>	<b>613,360</b>	<b>613,360</b>	<b>613,360</b>
Beginning Fund Balance	606,360	1,150,642	1,037,960	289,824	289,824	289,824
<b>Total Available Resources</b>	<b>1,354,187</b>	<b>1,708,511</b>	<b>1,595,829</b>	<b>903,184</b>	<b>903,184</b>	<b>903,184</b>
<b>Expenditures</b>						
Personal Services	120,958	120,668	120,668	120,668	120,668	120,668
Maintenance Service	103,300	126,850	126,850	8,500	8,500	8,500
Other Purchased Services	215,166	320,600	320,600	315,000	315,000	315,000
Travel/Training	5,369	13,000	13,000	13,000	13,000	13,000
Materials & Supplies	12,808	129,800	129,800	65,000	65,000	65,000
Equipment	-	500,000	500,000	-	-	-
Aid to the Government Agencies	26,684	28,063	28,063	23,526	23,526	23,526
<b>Public Safety Expenditures</b>	<b>484,285</b>	<b>1,238,981</b>	<b>1,238,981</b>	<b>545,694</b>	<b>545,694</b>	<b>545,694</b>
Debt	65,820	67,024	67,024	67,024	67,024	67,024
<b>Total Expenditures/Uses</b>	<b>550,105</b>	<b>1,306,005</b>	<b>1,306,005</b>	<b>612,718</b>	<b>612,718</b>	<b>612,718</b>
Ending Fund Balance	1,150,642	402,506	289,824	290,466	290,466	290,466
<b>Total Commitments &amp; Fund Balance</b>	<b>1,700,747</b>	<b>1,708,511</b>	<b>1,595,829</b>	<b>903,184</b>	<b>903,184</b>	<b>903,184</b>

## REVENUE SOURCES & EXPENDITURE USES

	FY 2017 Adopted	FY 2018 Adopted	FY17-18 Change \$	FY17-18 Change %	FY17-18 % of Total Budget
Property Tax	243,478,894	257,948,278	14,469,384	5.9%	60.6%
Sales Tax	61,874,310	65,041,383	3,167,073	5.1%	15.3%
Other Tax	980,000	1,005,000	25,000	2.6%	0.2%
Licenses & Permits	930,853	835,366	(95,487)	-10.3%	0.2%
Intergovernmental	57,394,144	47,968,443	(9,425,701)	-16.4%	11.3%
Charges for Services	23,587,335	21,571,773	(2,015,562)	-8.5%	5.1%
Earnings on Investments	567,100	1,253,300	686,200	121.0%	0.3%
Other Revenues	11,925,524	8,496,079	(3,429,445)	-28.8%	2.0%
Other Financing Sources	5,629,975	4,454,226	(1,175,749)	-20.9%	1.0%
Fund Balance	16,400,893	16,831,242	430,349	2.6%	4.0%
<b>Total Revenue Sources</b>	<b>422,769,028</b>	<b>425,405,090</b>	<b>2,636,062</b>	<b>0.6%</b>	<b>100%</b>
Personal Services	136,765,738	140,723,803	3,958,065	2.9%	33.1%
Professional & Technical Services	8,971,244	9,218,249	247,005	2.8%	2.2%
Purchased Property Services	5,671,634	5,411,871	(259,763)	-4.6%	1.3%
Other Purchased Services	12,863,719	12,591,494	(272,225)	-2.1%	3.0%
Training & Conferences	818,192	868,590	50,398	6.2%	0.2%
Materials & Supplies	16,636,536	15,457,913	(1,178,623)	-7.1%	3.6%
Other Operating Costs	27,307,334	15,832,707	(11,474,627)	-42.0%	3.7%
PY Encumbrances	2,000,000	2,000,000	-	0.0%	0.5%
Contingency	3,810,775	9,723,492	5,912,717	155.2%	2.3%
Capital Outlay	1,185,162	1,012,333	(172,829)	-14.6%	0.2%
Existing/Committed Debt Service	58,613,944	64,663,304	6,049,360	10.3%	15.2%
Payments to Other Agencies	144,727,545	144,504,084	(223,461)	-0.2%	34.0%
Other Financing Uses	3,397,205	3,397,250	45	0.0%	0.8%
<b>Total Expenditure Uses</b>	<b>422,769,028</b>	<b>425,405,090</b>	<b>2,636,062</b>	<b>0.6%</b>	<b>100%</b>

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15-16	FY 16 - 17		Request	FY 17-18	Adopted
	Actual	Original	Estimate		Recommend	
<b><u>PERSONAL SERVICES</u></b>						
Animal Control	1,381,869	1,487,392	1,332,741	1,721,256	1,519,151	1,519,151
Interagency Communications	186,621	186,723	191,289	188,360	188,360	188,360
Sheriff	32,957,046	34,959,675	34,019,121	37,980,860	36,605,808	36,545,804
Emergency Services	14,499,214	15,627,398	14,197,252	15,651,072	14,860,718	15,019,767
Environmental Assist. & Prot.	1,895,398	1,913,687	1,883,200	2,019,484	1,942,585	1,968,485
Inspections	1,450	1,800	1,800	1,800	1,800	1,800
Public Health	15,047,277	16,939,003	15,616,472	18,274,808	17,569,120	18,037,076
Social Services	24,602,290	27,624,933	27,219,803	29,294,224	28,849,484	29,035,586
Youth Services	400,436	15,000	19,870	-	-	0
N.C. Cooperative Extension	324,112	411,293	316,923	390,745	390,745	390,745
Library	4,852,676	5,463,797	4,841,124	5,641,172	5,604,174	5,604,174
Parks & Recreation	4,124,818	4,445,848	4,153,446	4,533,171	4,519,571	4,519,571
Housing	325,695	420,085	415,735	465,038	417,363	417,363
Budget & Management	394,502	456,609	377,678	470,446	470,446	470,446
Management Info. Services	3,436,730	3,491,780	3,347,730	3,638,289	3,638,289	3,638,289
Finance	1,897,266	1,896,722	1,939,565	1,964,286	1,964,286	1,964,286
General Services	5,693,402	6,210,133	5,710,167	6,190,506	6,190,506	6,190,506
Human Resources	673,866	697,747	716,592	772,297	772,297	772,297
MapForsyth	507,100	520,197	536,366	611,055	611,055	611,055
Attorney	1,352,915	1,397,525	1,408,387	1,564,713	1,521,608	1,564,713
Board of Elections	614,998	597,769	731,917	765,214	765,214	765,214
Co. Commissioners & Mngr.	1,039,957	992,797	1,057,472	1,009,274	1,009,274	1,009,274
Register of Deeds	1,179,740	1,187,813	1,167,320	1,202,117	1,202,117	1,202,117
Tax Administration	4,083,453	4,372,598	4,082,103	4,674,377	4,457,791	4,530,544
Non-Departmental	3,143,640	5,447,414	5,193,268	6,767,180	4,757,180	4,757,180
<b>Total Personal Services</b>	<b>124,616,471</b>	<b>136,765,738</b>	<b>130,477,341</b>	<b>145,791,744</b>	<b>139,828,942</b>	<b>140,723,803</b>
<b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b>						
Animal Control	159,437	172,790	200,678	186,290	180,290	180,290
Interagency Communications	-	-	-	-	-	-
Sheriff	4,615,620	4,835,980	4,801,931	5,057,600	5,016,400	5,016,400
Emergency Services	92,172	94,916	57,592	59,972	52,972	52,972
Environmental Assist. & Prot.	568	2,050	910	3,050	2,750	2,750
Medical Examiner	263,100	304,950	277,200	322,500	322,500	322,500
Public Health	608,267	686,452	743,593	709,089	700,589	700,589
Social Services	664,484	486,500	544,120	505,500	505,500	505,500
Youth Services	16,844	-	-	-	-	-
N.C. Cooperative Extension	103	1,750	700	1,000	1,000	1,000
Library	20,327	20,966	20,966	20,966	20,966	20,966
Parks & Recreation	234,243	202,750	224,035	266,250	264,750	264,750
Housing	-	150	-	-	-	-
Budget & Management	635	650	635	650	650	650
Finance	91,852	179,000	213,000	185,000	185,000	185,000
General Services	837,490	1,115,590	1,036,310	1,148,300	1,148,300	1,148,300
Human Resources	32,512	40,000	35,100	40,000	40,000	40,000

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>PROFESSIONAL &amp; TECH. SVCS. (Contd.)</u></b>						
Attorney	14,256	3,500	3,500	3,500	3,500	3,500
Board of Elections	180,926	309,000	440,263	207,832	207,832	207,832
Co. Commissioners & Mngr.	1,225	2,000	1,225	2,000	2,000	2,000
Tax Administration	317,479	437,250	437,250	625,250	488,250	488,250
Non-Departmental	71,000	75,000	71,000	75,000	75,000	75,000
<b>Total Prof. &amp; Tech Services</b>	<b>8,222,540</b>	<b>8,971,244</b>	<b>9,110,008</b>	<b>9,419,749</b>	<b>9,218,249</b>	<b>9,218,249</b>
<b><u>PURCHASED PROPERTY SERVICES</u></b>						
Animal Control	23,718	25,411	25,223	27,711	24,711	24,711
Interagency Communications	846,467	943,372	943,381	838,600	838,600	838,600
Sheriff	545,745	621,293	610,558	600,102	593,812	593,812
Emergency Services	209,613	297,400	248,290	235,603	217,894	217,894
Environmental Assist. & Prot.	8,015	39,691	6,383	74,691	9,827	10,127
Public Health	150,813	155,162	144,119	188,990	180,180	180,450
Social Services	33,839	83,000	108,500	54,900	54,900	54,900
Youth Services	1,651	-	-	-	-	-
N.C. Cooperative Extension	6,915	10,604	9,150	11,139	11,139	11,139
Library	168,792	200,586	200,585	230,723	208,588	208,588
Parks & Recreation	648,316	797,047	663,992	921,720	796,900	796,900
Housing	-	2,600	2,500	2,500	2,500	2,500
Budget & Management	77	200	325	200	200	200
Management Info. Services	538,211	887,727	666,150	711,000	721,000	721,000
Finance	60	1,000	500	1,000	1,000	1,000
General Services	1,480,247	1,456,540	1,577,982	1,628,050	1,586,950	1,586,950
Human Resources	600	750	420	750	750	750
Attorney	3,337	4,320	4,320	4,320	4,320	4,320
Board of Elections	103,099	133,840	137,283	128,459	128,459	128,459
Co. Commissioners & Mngr.	400	875	478	825	825	825
Register of Deeds	18,702	4,000	-	24,000	24,000	24,000
Tax Administration	2,449	6,216	6,216	5,816	4,746	4,746
<b>Total Purchased Prop. Svcs.</b>	<b>4,791,066</b>	<b>5,671,634</b>	<b>5,356,355</b>	<b>5,691,099</b>	<b>5,411,301</b>	<b>5,411,871</b>
<b><u>OTHER PURCHASED SERVICES</u></b>						
Animal Control	42,874	106,750	128,392	140,298	110,048	110,048
Emergency Management	-	-	-	-	-	-
Interagency Communications	12,316	43,500	37,181	52,988	52,988	52,988
Sheriff	2,072,117	2,638,825	2,488,955	3,074,242	2,813,042	2,813,042
Emergency Services	626,890	987,813	635,586	726,255	718,067	718,067
Court Services	461,316	498,137	498,245	540,764	540,764	540,764
Environmental Assist. & Prot.	25,140	61,600	23,446	60,219	26,645	29,684
Public Health	641,934	625,982	615,058	661,397	599,889	611,740
Social Services	1,039,239	1,396,650	1,420,176	1,466,376	1,466,376	1,466,376
Youth Services	149,405	292,800	291,336	285,480	285,480	285,480

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>OTHER PURCHASED SERVICES (Contd.)</u></b>						
N.C. Cooperative Extension	349,301	423,279	279,394	411,340	411,340	411,340
Library	505,918	496,914	532,727	569,797	519,052	519,052
Parks & Recreation	510,508	612,018	512,400	680,030	586,370	636,370
Housing	77,240	74,553	79,958	107,628	107,220	107,220
Budget & Management	41,666	41,100	40,750	41,100	41,100	41,100
Management Info. Services	1,148,163	1,572,240	1,388,640	1,415,760	1,415,760	1,415,760
Finance	266,040	304,950	309,500	304,350	303,350	303,350
General Services	706,435	731,850	715,276	732,400	732,150	732,150
Human Resources	121,855	149,200	140,929	214,200	214,200	214,200
MapForsyth	230,655	232,100	207,301	82,000	7,000	7,000
Economic Development	3,375	-	15,000	-	-	-
Attorney	9,742	13,226	11,076	12,315	12,065	12,315
Board of Elections	163,887	99,050	134,354	121,425	116,729	116,729
Co. Commissioners & Mngr.	43,222	44,000	50,324	49,100	49,100	49,100
Register of Deeds	74,364	78,414	69,533	77,900	77,900	77,900
Tax Administration	981,876	1,338,768	1,338,768	1,343,919	1,316,119	1,319,719
Non-Departmental	-	-	-	-	-	-
<b>Total Other Purchased Svcs.</b>	<b>10,305,478</b>	<b>12,863,719</b>	<b>11,964,305</b>	<b>13,171,283</b>	<b>12,522,754</b>	<b>12,591,494</b>
<b><u>TRAINING &amp; CONFERENCE</u></b>						
Animal Control	3,086	3,445	1,445	9,350	7,700	7,700
Interagency Communications	705	1,500	1,011	3,500	3,500	3,500
Sheriff	80,879	136,568	106,021	159,137	140,193	140,193
Emergency Services	42,729	53,628	48,704	69,274	60,604	60,604
Court Services	-	2,000	2,000	2,000	2,000	2,000
Environmental Assist. & Prot.	25,828	30,331	20,005	29,131	25,531	26,031
Inspections	668	1,300	750	1,300	1,300	1,300
Public Health	128,044	219,076	165,270	229,744	195,456	195,912
Social Services	75,855	71,500	92,447	108,215	108,215	108,215
Youth Services	-	-	-	-	-	-
N.C. Cooperative Extension	13,078	16,370	19,781	22,696	21,696	21,696
Library	24,989	25,010	25,025	28,796	25,010	25,010
Parks & Recreation	7,581	19,700	12,760	19,700	19,700	19,700
Housing	7,690	6,450	5,300	6,700	6,450	6,450
Budget & Management	2,526	11,000	5,750	11,000	11,000	11,000
Management Info. Services	16,367	25,250	17,300	25,250	25,250	25,250
Finance	23,912	48,000	40,000	48,000	48,000	48,000
General Services	12,718	10,000	8,685	28,950	10,250	10,250
Human Resources	4,660	12,365	9,450	12,365	12,365	12,365
MapForsyth	8,206	10,001	10,001	10,251	10,251	10,251
Attorney	9,078	11,888	10,194	12,388	11,888	12,388
Board of Elections	8,929	10,800	8,368	18,675	18,675	18,675
Co. Commissioners & Mngr.	34,091	49,000	38,250	50,500	50,500	50,500
Register of Deeds	538	1,300	-	1,300	1,300	1,300
Tax Administration	36,890	41,710	41,710	49,800	49,800	50,300
<b>Total Training &amp; Conference</b>	<b>569,047</b>	<b>818,192</b>	<b>690,227</b>	<b>958,022</b>	<b>866,634</b>	<b>868,590</b>

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		Request	FY 17-18	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
Animal Control	249,844	276,126	246,994	324,135	278,390	278,390
Interagency Communications	72,481	77,341	74,200	94,320	91,320	91,320
Sheriff	2,036,778	2,373,295	2,247,522	1,901,468	1,787,594	1,810,894
Emergency Services	1,123,037	1,121,859	991,266	1,191,208	1,063,924	1,071,924
Court Services	859	600	600	600	600	600
Environmental Assist. & Prot.	51,516	48,348	28,832	71,227	42,359	45,120
Public Health	3,779,440	4,602,854	4,407,436	4,816,277	3,947,242	3,954,077
Social Services	505,524	575,450	585,072	599,914	491,564	497,758
Youth Services	7,310	500	-	-	-	-
N.C. Cooperative Extension	99,911	144,768	131,829	148,148	148,148	148,148
Library	1,209,797	1,176,670	1,206,686	1,388,539	1,170,062	1,170,062
Parks & Recreation	1,471,235	1,599,774	1,356,975	1,657,674	1,595,025	1,595,025
Housing	4,140	8,270	2,050	6,300	3,250	3,250
Budget & Management	529	2,350	1,825	2,350	2,350	2,350
Management Info. Services	960,412	674,050	445,600	644,500	635,300	635,300
Finance	9,427	18,400	17,900	17,900	17,900	17,900
General Services	3,340,194	3,713,475	3,296,935	4,075,375	3,929,625	3,929,625
Human Resources	24,116	35,700	35,105	35,700	35,700	35,700
MapForsyth	1,940	5,400	5,196	5,250	5,250	5,250
Attorney	15,082	15,500	14,698	20,205	15,880	20,205
Board of Elections	55,872	72,460	92,319	30,691	30,582	30,582
Co. Commissioners & Mngr.	28,369	33,615	28,763	31,500	31,500	31,500
Register of Deeds	27,923	20,800	12,571	22,650	22,650	22,650
Tax Administration	23,002	38,931	39,931	67,783	36,783	60,283
<b>Total Materials &amp; Supplies</b>	<b>15,098,738</b>	<b>16,636,536</b>	<b>15,270,305</b>	<b>17,153,714</b>	<b>15,382,998</b>	<b>15,457,913</b>
<b><u>OTHER OPERATING COSTS</u></b>						
Animal Control	9,166	26,150	9,050	26,150	26,050	26,050
Interagency Communications	227	21,436	21,354	21,236	21,236	21,236
Sheriff	467,533	517,748	225,846	779,014	778,639	778,639
Emergency Services	224,473	234,120	226,620	235,690	231,120	231,120
Environmental Assist. & Prot.	6,697	13,833	15,217	15,606	15,606	15,606
Public Health	48,488	537,129	87,032	398,738	392,938	392,966
Social Services	23,700,220	25,365,898	24,642,421	13,673,243	13,673,243	13,673,243
Aging Services	-	-	-	1,500	1,500	1,500
Youth Services	4,411	-	-	-	-	-
N.C. Cooperative Extension	9,420	15,250	16,275	18,275	18,275	18,275
Library	18,244	32,245	33,483	31,925	31,925	31,925
Parks & Recreation	44,587	119,095	164,019	201,820	200,970	200,970
Housing	10,805	19,190	19,030	29,690	19,690	19,690
Budget & Management	300	2,000	250	2,000	2,000	2,000
Management Info. Services	10,829	17,400	17,400	17,900	17,900	17,900
Finance	4,580	6,915	40,915	8,805	7,515	7,515
General Services	18,974	78,400	78,186	89,000	88,150	88,150



## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

### OTHER OPERATING COSTS (Contd.)

Human Resources	19,091	29,475	23,629	24,475	24,475	24,475
MapForsyth	1,689	4,000	3,000	4,000	4,000	4,000
Attorney	5,698	12,568	4,108	13,068	13,068	13,068
Board of Elections	10	23,100	1,275	20,075	20,075	20,075
Co. Commissioners & Mngr.	5,494	8,400	6,480	8,700	8,700	8,700
Register of Deeds	2,431	2,600	517	2,600	2,600	2,600
Tax Administration	9,021	46,355	46,355	96,690	56,690	56,690
Non-Departmental	161,665	174,027	134,689	176,314	176,314	176,314
<b>Total Other Operating Costs</b>	<b>24,784,053</b>	<b>27,307,334</b>	<b>25,817,151</b>	<b>15,896,514</b>	<b>15,832,679</b>	<b>15,832,707</b>

### PRIOR YEAR ENCUMBRANCES

Non-Departmental	-	2,000,000	-	2,000,000	2,000,000	2,000,000
<b>Total PY Encumbrances</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

### CONTINGENCY

Debt	-	-	-	2,009,829	5,711,082	5,711,082
Sheriff	-	80,000	-	998,447	992,014	992,014
CenterPoint	-	-	-	832,198	804,449	719,449
Public Health	-	-	-	225,000	225,000	225,000
Youth Services	-	697,608	-	713,108	713,108	713,108
NC Cooperative Extension	-	26,000	26,000	26,500	26,500	26,500
Library	-	132,338	-	10,000	10,000	10,000
Non-Departmental	-	2,874,829	-	1,516,600	1,367,742	1,326,339
<b>Total Contingency</b>	<b>-</b>	<b>3,810,775</b>	<b>26,000</b>	<b>6,331,682</b>	<b>9,849,895</b>	<b>9,723,492</b>

### PROPERTY

Animal Control	-	6,223	-	166,008	86,283	86,283
Sheriff	478,502	280,698	303,562	402,500	376,500	402,500
Emergency Services	-	412,894	412,894	50,750	50,750	50,750
Environmental Assist. & Prot.	25,916	64,478	34,042	79,426	30,000	30,000
Public Health	96,830	2,099	10,192	151,776	-	38,000
Library	35,021	42,520	263,474	18,989	-	-
Management Info. Services	116,223	157,000	157,000	232,000	132,000	132,000
Parks & Recreation	136,127	124,250	122,250	238,500	164,500	164,500
Housing	-	-	-	20,475	-	-
General Services	118,368	75,000	99,500	92,300	85,300	85,300
Register of Deeds	9,199	-	-	-	-	-
Tax Administration	302,091	20,000	20,000	23,000	23,000	23,000
NC Cooperative Extension Svc	46,010	-	-	-	-	-
<b>Total Property</b>	<b>1,364,287</b>	<b>1,185,162</b>	<b>1,422,914</b>	<b>1,475,724</b>	<b>948,333</b>	<b>1,012,333</b>

### DEBT SERVICE

Debt	52,622,192	58,613,944	58,108,284	64,663,304	64,663,304	64,663,304
<b>Total Debt Service</b>	<b>52,622,192</b>	<b>58,613,944</b>	<b>58,108,284</b>	<b>64,663,304</b>	<b>64,663,304</b>	<b>64,663,304</b>

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>PAYMENTS TO OTHER AGENCIES</u></b>						
Emergency Management	344,631	382,110	387,610	392,625	392,625	407,150
Sheriff	237,735	631,750	631,750	463,830	463,830	425,710
Emergency Services	247,505	226,550	245,360	252,050	252,050	252,050
Environmental Assist. & Prot.	206,979	244,290	192,240	215,000	201,420	201,420
Inspections	333,466	304,170	295,780	322,737	319,200	320,090
Centerpoint Human Services	5,811,072	6,148,706	4,026,677	2,499,182	2,526,931	2,611,931
Social Services	220,330	325,895	325,895	62,575	62,575	62,575
Aging Services	494,282	624,630	582,374	649,630	624,630	624,630
Youth Services	697,608	-	599,455	25,000	25,000	25,000
N.C. Cooperative Ext. Svc.	64,951	51,072	51,072	51,575	51,575	51,575
Forsyth Tech. Comm. College	10,082,839	10,187,122	10,273,431	10,502,266	10,370,316	10,370,316
WS/FC School System	116,520,921	119,666,074	119,666,074	122,071,722	122,831,847	122,871,771
Housing	-	10,000	-	20,000	10,000	20,000
Planning	1,302,441	1,490,250	1,463,890	1,547,060	1,547,060	1,568,380
Purchasing	116,293	108,890	108,890	114,780	114,780	114,480
Economic Development	2,822,768	3,027,516	7,969,906	3,145,592	3,115,592	3,115,593
Community Grants	516,304	556,520	2,206,250	1,490,073	659,573	869,413
Non-Departmental	590,108	742,000	761,000	592,000	592,000	592,000
<b>Total Payments T/O Ags.</b>	<b>140,610,233</b>	<b>144,727,545</b>	<b>149,787,654</b>	<b>144,417,697</b>	<b>144,161,004</b>	<b>144,504,084</b>
<b><u>OTHER FINANCING USES</u></b>						
WS/FC School System	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000
Housing	25,125	26,205	26,205	26,250	26,250	26,250
Non-Departmental	4,252,077	1,636,000	1,513,000	1,636,000	1,636,000	1,636,000
<b>Total Other Financing Uses</b>	<b>6,012,202</b>	<b>3,397,205</b>	<b>3,274,205</b>	<b>3,397,250</b>	<b>3,397,250</b>	<b>3,397,250</b>
<b>TOTAL GENERAL FUND</b>	<b><u>388,996,307</u></b>	<b><u>422,769,028</u></b>	<b><u>411,304,749</u></b>	<b><u>430,367,782</u></b>	<b><u>424,083,343</u></b>	<b><u>425,405,090</u></b>

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>TAXES</u></b>						
Non-Departmental	303,093,133	306,333,204	308,359,900	329,791,364	323,994,661	323,994,661
<b>Total Taxes</b>	<b>303,093,133</b>	<b>306,333,204</b>	<b>308,359,900</b>	<b>329,791,364</b>	<b>323,994,661</b>	<b>323,994,661</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
Animal Control	195,841	288,000	228,429	250,000	210,000	210,000
Sheriff	238,981	215,200	206,660	190,180	190,180	190,180
Emergency Services	8,440	11,500	10,500	10,000	11,000	11,000
Environmental Assist. & Prot.	215,266	202,500	200,075	209,500	209,500	209,500
Public Health	147,386	125,153	134,251	127,186	127,186	131,186
Register of Deeds	59,575	58,500	61,000	58,500	58,500	58,500
Non-Departmental	19,890	30,000	23,000	25,000	25,000	25,000
<b>Total Licenses &amp; Permits</b>	<b>885,379</b>	<b>930,853</b>	<b>863,915</b>	<b>870,366</b>	<b>831,366</b>	<b>835,366</b>
<b><u>INTERGOVERNMENTAL</u></b>						
Debt	2,431,512	2,431,512	2,431,512	2,431,512	4,010,687	4,010,687
Emergency Management	-	-	-	-	3,725	3,725
Interagency Communications	383,848	390,000	390,000	430,000	430,000	430,000
Sheriff	2,167,067	2,087,926	2,130,434	2,454,798	2,420,167	2,454,798
Emergency Services	1,689	-	-	-	-	-
Court Services	42,957	119,052	119,052	153,563	153,563	153,563
Environmental Assist & Protec	768,153	757,867	699,680	735,000	702,500	735,000
CenterPoint Human Services	113,693	105,000	117,069	105,000	105,000	105,000
Public Health	5,414,678	6,189,925	5,607,500	6,239,943	6,185,146	6,185,146
Social Services	37,462,522	40,719,896	41,108,500	29,330,338	29,326,216	29,417,610
Aging Services	144,282	200,000	162,374	204,630	204,630	204,630
Youth Services	788,992	698,108	713,026	722,608	722,608	722,608
NC Cooperative Extension Svc	171,279	172,714	120,637	104,841	104,841	104,841
Library	415,365	394,157	394,157	344,157	294,157	294,157
Parks and Recreation	375,035	420,000	420,000	518,414	462,959	462,959
Housing	22,800	20,000	8,400	20,000	20,000	20,000
Budget & Management	-	15,000	15,500	15,500	15,500	15,500
General Services	535,339	450,000	520,000	500,000	500,000	500,000
MapForsyth	-	280,987	280,987	232,844	206,219	206,219
Economic Development	-	-	-	-	-	-
Board of Elections	53,360	-	-	-	-	-
Tax Administration	-	-	-	-	-	-
Non-Departmental	1,903,074	1,942,000	1,945,717	1,942,000	1,942,000	1,942,000
<b>Total Intergovernmental</b>	<b>53,195,645</b>	<b>57,394,144</b>	<b>57,184,545</b>	<b>46,485,148</b>	<b>47,809,918</b>	<b>47,968,443</b>
<b><u>CHARGES FOR SERVICES</u></b>						
Animal Control	158,064	175,400	170,751	174,100	171,600	171,600
Interagency Communications	67,875	66,065	66,065	67,875	67,875	67,875
Sheriff	2,882,560	3,328,256	2,606,684	2,616,484	2,916,484	2,792,317
Emergency Services	8,389,167	8,866,806	8,461,177	9,110,053	9,116,553	9,136,553
Environmental Assist & Protec	3,165	600	800	2,000	2,000	2,000
Inspections	306,562	-	-	-	-	-

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>CHARGES FOR SERVICES (Contd.)</u></b>						
Public Health	2,964,386	3,226,678	1,020,121	1,399,910	1,399,910	1,399,910
Social Services	207,959	136,500	139,500	139,500	139,500	139,500
NC Cooperative Extension Svc	7,834	22,750	20,000	22,750	22,750	22,750
Library	26,556	33,235	33,265	28,700	28,450	28,450
Parks and Recreation	3,460,434	3,615,150	3,423,504	3,640,700	3,511,266	3,511,266
Management Information Svc	-	-	-	-	-	-
Finance	244,167	60,000	208,000	60,000	60,000	60,000
General Services	103,442	83,500	4,900	2,000	2,000	2,000
Board of Elections	5,775	-	-	-	-	-
Register of Deeds	3,512,787	3,292,550	3,385,778	3,329,600	3,329,600	3,329,600
Tax Administration	736,094	679,770	711,000	757,877	757,877	757,877
Non-Departmental	325	75	150	150,075	150,075	150,075
<b>Total Charges for Services</b>	<b>23,077,152</b>	<b>23,587,335</b>	<b>20,251,695</b>	<b>21,501,624</b>	<b>21,675,940</b>	<b>21,571,773</b>
<b><u>EARNINGS ON INVESTMENTS</u></b>						
Public Health	128	-	-	-	-	-
Social Services	40	-	-	-	-	-
Finance	15	-	-	-	-	-
Register of Deeds	5,193	3,300	4,500	3,300	3,300	3,300
Non-Departmental	700,582	563,800	1,114,552	1,250,000	1,250,000	1,250,000
<b>Total Earnings on Invest.</b>	<b>705,958</b>	<b>567,100</b>	<b>1,119,052</b>	<b>1,253,300</b>	<b>1,253,300</b>	<b>1,253,300</b>
<b><u>OTHER REVENUES</u></b>						
Animal Control	28,779	22,350	22,877	37,100	28,600	28,600
Interagency Communications	26,523	26,522	26,522	27,318	27,318	27,318
Sheriff	398,844	344,000	280,042	319,340	290,240	310,240
Emergency Services	2,699,075	3,650,519	1,661,732	1,576,852	1,576,852	1,576,852
Environmental Assist & Protec	565	50,530	10,450	46,358	530	530
Public Health	4,510,413	5,506,112	3,925,247	4,071,473	4,071,473	4,071,473
Social Services	256,872	247,200	255,234	256,234	256,234	256,234
Aging Services	-	-	-	-	-	-
Youth Services	1,770	-	-	-	-	-
NC Cooperative Extension Svc	108,318	111,967	109,727	141,191	141,192	141,192
Library	389,013	68,410	65,598	71,380	62,380	62,380
Parks and Recreation	649,510	648,700	628,996	660,200	650,200	650,200
Management Information Svc	268	200	200	200	200	200
Finance	319,607	-	-	-	-	-
General Services	295,600	197,540	323,763	186,306	269,386	269,386
Human Resources	-	-	14	-	-	-
MapForsyth	260	-	-	-	-	-
Economic Development	30,373	30,374	30,374	30,374	30,374	30,374
Attorney	11	-	-	-	-	-
Board of Elections	36	-	-	-	-	-
County Commissioners & Man	-	-	75	-	-	-
Register of Deeds	5,319	3,000	3,525	3,000	3,000	3,000
Tax Administration	174,034	290,100	310,100	340,100	340,100	340,100
Non-Departmental	410,810	728,000	475,449	728,000	728,000	728,000
<b>Total Other Revenues</b>	<b>10,306,000</b>	<b>11,925,524</b>	<b>8,129,925</b>	<b>8,495,426</b>	<b>8,476,079</b>	<b>8,496,079</b>

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		Request	FY 17-18	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>OTHER FINANCING SOURCES</u></b>						
Debt	3,844,900	3,675,300	1,891,800	3,675,300	2,096,125	2,096,125
Sheriff	160,984	99,841	186,980	398,300	349,000	398,300
Non-Departmental	2,713,008	1,854,834	1,854,834	1,959,801	1,959,801	1,959,801
<b>Total Otr Financing Sources</b>	<b>6,718,892</b>	<b>5,629,975</b>	<b>3,933,614</b>	<b>6,033,401</b>	<b>4,404,926</b>	<b>4,454,226</b>
<b><u>FUND BALANCE</u></b>						
Debt	-	5,327,421	-	4,654,620	5,355,459	5,355,459
Sheriff	-	266,328	266,328	229,064	229,064	229,064
Social Services	-	-	18,519	-	-	-
Economic Development	-	-	3,000,000	-	-	-
Register of Deeds	-	22,619	-	22,619	22,619	22,619
Non-Departmental	-	10,784,525	-	11,030,850	11,030,850	11,224,100
<b>Total Fund Balance</b>	<b>-</b>	<b>16,400,893</b>	<b>3,284,847</b>	<b>15,937,153</b>	<b>16,637,992</b>	<b>16,831,242</b>
<b>TOTAL GENERAL FUND</b>	<b><u>397,982,159</u></b>	<b><u>422,769,028</u></b>	<b><u>403,127,493</u></b>	<b><u>430,367,782</u></b>	<b><u>425,084,182</u></b>	<b><u>425,405,090</u></b>