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## **Overview of Changes in Revenues, Expenditures, and County Dollars**

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### **General Profile of the County Government**

Budget information can perhaps be best understood in context of the specific environment within which it operates. Forsyth County provides a broad range of services including 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, both the County seat and the fourth 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 comprising the governing body. The County is divided into two districts for election purposes, and commissioners are elected on a staggered basis for terms of four years. 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 twice per 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.

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 for the support of County programs. The County's annual budget allocates its 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 cooperate with many other 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. We are committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens. To fulfill its mission, Forsyth County provides a broad range of services that include public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education. 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 CenterPoint Human Services.

### **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.

Forsyth County, with an estimated population of 354,878 and a workforce of more than 179,100, 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 average unemployment rate as of May was 8.5%. While lower than the State rate for May (8.9%), the County's rate is higher than the national rate of 7.3%. While the economic growth rate in Forsyth/Winston-Salem is far less than that of its counterparts of Greensboro/Guilford, Charlotte/Mecklenburg, and Raleigh/Durham/Wake, there are projects taking place that could bring close to 2,100 jobs to the area within the next three to five years. However, the slow recovery of the area makes it very difficult to continue maintaining relatively low tax rates with growing service demands.

Economic resilience and employment stability have formed the foundation for strong local consumer and commercial markets. Personal income levels remain consistently higher than State numbers. The County's per capita income is \$37,059, the thirteenth highest among counties in the State, and higher than the State's \$35,007. Capital investment, as measured by the value of new residential and commercial building permits issued during the year, totaled \$411.6 million during the year ended June 30, 2012.

## Overview of Changes in Revenues, Expenditures, and County Dollars

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### Financial Condition in Review

Although the County faces financial challenges, we remain in a strong financial position to face these challenges. To provide a context wherein to understand the County's financial position and condition, the following provides a review and analysis of the County's financial position benchmarked against our peer counties of Durham, Guilford, New Hanover, Mecklenburg and Wake.

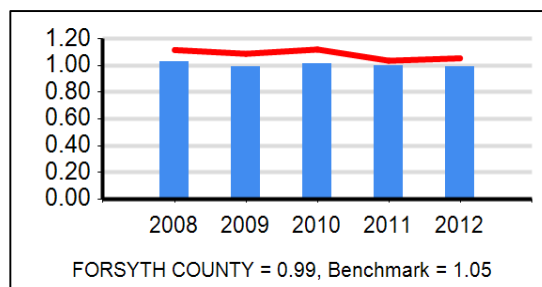
To illustrate the financial condition of the County, the following six (6) graphs provide information related to the County's Resource Stock and Resource Flow. As defined by Professors William C. Rivenbark and Gregory S. Allison from the University of North Carolina at Chapel Hill's School of Government, *financial condition* is defined as "a local government's ability to meet its ongoing financial, service, and capital obligations based on the status of resource flow and stock as interpreted from the annual financial statements" (William C. Rivenbark, 2009).

The North Carolina Department of the Treasurer – North Carolina Financial Condition Analysis database is the source of all of the indicators used. For Graphs 1 through 6, the **BAR** represents Forsyth County's Ratios while the **LINE** represents Benchmark Peers. The focus of the following resource stock and flow indicators is the County's General Fund which is the primary operating fund in Forsyth County. The indicators are for the fiscal year ended June 30, 2012.

### Resource Flow

There are three (3) financial dimensions and indicators shown for evaluating Forsyth County's resource flow. These dimensions are represented in Graphs 1 through 3. **Service Obligation** is the first dimension for evaluating resource flow and addresses whether annual revenues are sufficient to pay for annual operations. The indicator reflecting Service Obligation is the *Operations Ratio* which is calculated as total revenues divided by total expenditures (plus transfers to debt service fund and less proceeds from capital leases and installment purchases). The natural benchmark for the Operations Ratio is 1.0 and a ratio of 1.0 or higher indicates that government lived within annual revenues. As seen in the Graph 1, Forsyth County's Operations Ratio for FY 2012 was 0.99 while the benchmark peers were at 1.05. The Operations Ratio for Forsyth County dipped from 1.0 in FY2011.

Graph 1 - Service Obligation – Operations Ratio



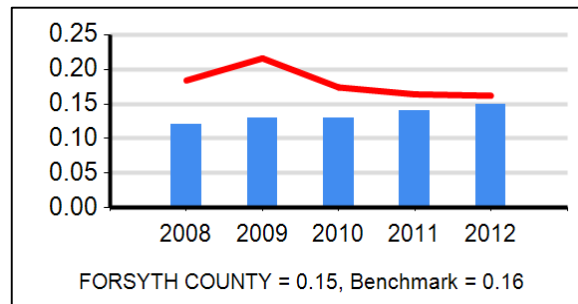
Graph 2 provides the **Dependency** dimension represented by the *Intergovernmental Ratio*. The Dependency dimension addresses the extent to which a government relies on other governments for resources.

The Intergovernmental Ratio is calculated by taking total intergovernmental revenue divided by total revenue. A high ratio may indicate that a government is too dependent on other governments as a revenue source. "High" may be a relative term because for North Carolina counties a rather large portion of resources for required programs in Public Health and Social Services come from the State and federal governments.

As seen in Graph 2, Forsyth County's Intergovernmental Ratio is 0.15 compared to our benchmark peers at 0.16. Again, due to the nature of the services provided in counties, this ratio may not show much in terms of financial condition but it does provide a glimpse of the dependence we have for State and federal dollars for mandated services.

## Overview of Changes in Revenues, Expenditures, and County Dollars

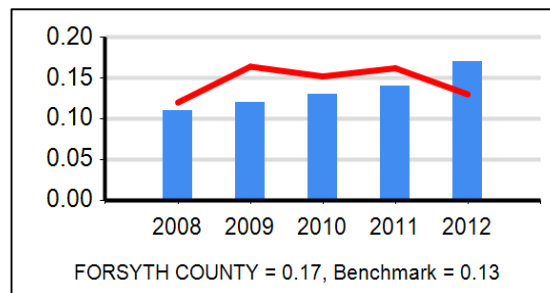
Graph 2 - Dependency - Intergovernmental Ratio



The final resource flow dimension is **Financing Obligation** measured by the indicator, *Debt Service Ratio*. Financing Obligation addresses service flexibility or the amount of expenditures committed to annual debt service. The Debt Service Ratio is calculated as debt service divided by total expenditures (plus transfer to debt service fund).

While the graph below reflects that the Debt Service Ratio was above 15%, the numbers do not take applicable revenue into account. When taking revenue into account, Forsyth County's Debt Service Ratio falls in line with the Board of Commissioners debt policy which states that annual debt service shall be no more than 15% of expenditures net of applicable revenue. This policy is described more fully in the *Policies and Goals* section beginning on page 10. For FY 2014, Forsyth County's debt service as a percentage of budget net of revenue is 14.4%.

Graph 3 - Financing Obligation – Debt Service Ratio

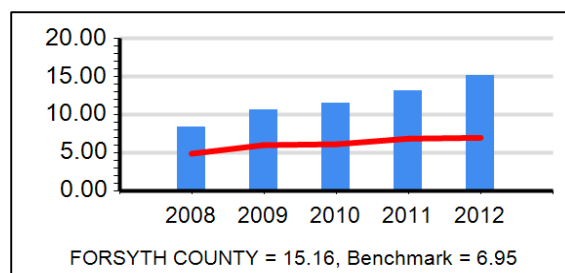


### Resource Stock

There are three (3) financial dimensions and indicators shown for evaluating Forsyth County's Resource Stock. These dimensions are represented in Graphs 4 through 6 and are **Liquidity**, **Solvency**, and **Leverage**.

**Liquidity** addresses the government's ability to meet short-term obligations and is represented by the financial indicator of the *Quick Ratio*, calculated as cash and investments divided by current liabilities. A high ratio suggests that a government can meet short-term obligations. Graph 4 suggests that Forsyth County is capable of meeting its short-term obligations. The Quick Ratio also highlights Forsyth County's conservative fiscal nature.

Graph 4 - Liquidity – Quick Ratio



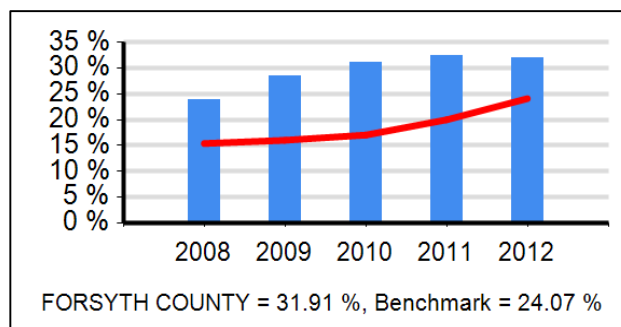
## Overview of Changes in Revenues, Expenditures, and County Dollars

Graph 5 provides a look at the financial dimension of **Solvency** which measures a government's ability to meet long-term obligations as represented by the indicator *Fund Balance as a Percentage of Expenditures* which is calculated as available fund balance divided by expenditures plus transfers out. Looking at the graph, Forsyth County appears to have a fund balance as a percentage of expenditures of 31.91%, most of which is set aside through the Debt Education Leveling Plans consisting of 4.51 cent of the tax rate. This means that of the adopted tax rate of 71.68 cent tax rate levied by the County, 4.51 cents are set aside to pay off long-term debt associated with the 2006 School Bond (3.3 cents revenue neutral) and the 2008 Educational Facilities Bond (1.21 cents revenue neutral).

For FY12, fund balance as a percentage of expenditures was 31.91%. This indicates that more of the Education Debt Leveling fund balance is being used to offset the debt from the 2006 School Bond and 2008 Educational Facilities Bond. These plans have been critical in offsetting rather significant debt related to School and Community College construction.

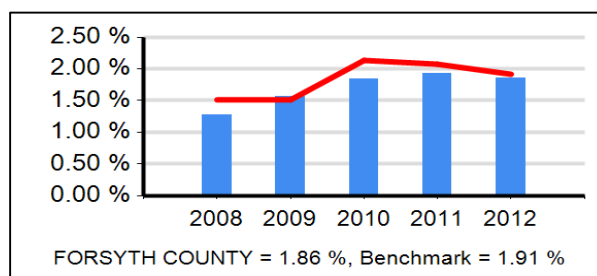
Forsyth County has a fund balance policy to maintain an undesignated fund balance of 16% of budgeted expenditures.

Graph 5 - Solvency – Fund Balance Available as a Percentage of Expenditures



The final financial dimension displayed graphically is **Leverage** which addresses the extent to which a government unit relies on tax-supported debt and is represented by the financial indicator *Debt as a Percentage of Assessed Value*, calculated as tax-supported long-term debt divided by assessed value. North Carolina law limits tax-supported debt to 8% of assessed value. As noted in Graph 6, Forsyth County is well under the 8% threshold; however, when compared to FY 2011, there was a decrease in the ratio from 1.92% to 1.86% in FY 2012. This is caused by the pay down of long-term debt from the old education bonds and from the pay off of some older 2/3rds Bonds which are technically General Obligation bonds.

Graph 6 – Leverage – Debt as Percentage of Assessed Value



### Major Initiatives

While fiscal stress remains for businesses, citizens, and local governments, modest and conservative projections for continuing recovery have proved to be correct. Higher than expected revenue realization in property taxes and sales taxes in fiscal year 2012 resulted in a strong balance sheet and provided for over \$6 million in pay-as-you-go projects for FY 2013. Additionally, continued efforts at rightsizing, re-organizing, and re-engineering work processes, and other cost control efforts have provided some easing of budgetary pressures. The County expects to continue to focus on these types of efforts as it seeks to implement innovative strategies and systems throughout the organization.

## **Overview of Changes in Revenues, Expenditures, and County Dollars**

Forsyth County continues to transition from a manufacturing base to a more balanced economy with growth in medical, medical research, and services sectors. This transition is projected to continue, particularly with the addition of the new Veteran's Administration hospital announced to begin construction near Kernersville and the continued growth of the Piedmont Triad Research Park in downtown Winston-Salem. In addition, economic development projects and expansions by Inmar and Deere Hitachi in addition to economic development projects by Herbalife and Caterpillar are reflecting the diversity that the County seeks.

The focus of the FY 2013-2014 budget is on maintaining the policies which form the financial foundation of the County: 1) the 15% debt ceiling (net of applicable revenue), 2) the 16% fund balance target, the education debt leveling plans which raised taxes one time for the life of \$337.15 million of school and community college debt, and 3) the school funding formula which uses economic and enrollment data to determine the growth in school funding. Also, capital maintenance plans for the County, schools and community college which utilize two-thirds bonds for funding every other year provide resources to keep facilities safe, sound, and usable and allow for maintenance planning over the life of the facilities.

The County provides all of its statutory services and a variety of services, which, though not required, 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.

### **FY 2013-2014 Adopted Budget**

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 can be adopted. The annual budget ordinance includes appropriations for the General Fund (the 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 are found at the end of the overview.

The FY 2013-2014 Adopted General Fund budget reflects a revaluation year for Forsyth County. The County revaluation, effective January 1, 2013, was unprecedented in that it reflected a negative revaluation since the last revaluation. North Carolina General Statutes require each county to reappraise real property (land, buildings, and other improvements) at least every eight (8) years. The law also requires counties to appraise real property uniformly at its true value in money. "True Value" in money is "the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used" (NCGS 105-283).

The FY 2013-2014 Adopted General Fund budget is \$399,819,198 an increase of \$5,708,872 or 1.4% over the FY 2013 budget. However, the Adopted Budget is \$5,941,527 less than the County Manager's Recommended Budget of \$405,760,725. The Manager's Recommended budget called for a revenue neutral tax rate of 74.18¢ per \$100 valuation. The Board of Commissioners adopted a tax rate of 71.68¢ per \$100 valuation or 2.5¢ less than the revenue neutral rate.

<b>FY 2013 – 2014 Adopted Budget</b>	<b>\$399,819,198</b>
<b>FY 2012 – 2013 Adopted Budget</b>	<b><u>394,110,326</u></b>
<b>Budget-to-Budget Difference</b>	<b><u>\$ 5,708,872</u></b>
<b>Budget-to-Budget Percent Change</b>	<b>1.4%</b>

### **Summary of FY 2014 Adopted Budget Changes**

A summary of changes in General Fund revenues and expenditures are provided in the following section. Department managers did an exceptional job refraining from requesting significant budget-to-budget increases in County dollars. Chart 1 provides a glance at changes in revenue in the General Fund for FY 2013-2014. The data is at the second highest accounting level for the County. Noticeable are the trends upward in Intergovernmental Revenue.

## Overview of Changes in Revenues, Expenditures, and County Dollars

Although the preliminary numbers reflect increases for State and federally funded programs, the impact of the State's biennial budget and impacts of federal sequester are not factored into these numbers. Any reductions in Intergovernmental Revenue will affect the Human Services departments (Social Services and Public Health) more than other departments. The budget presumes that the State's budget will neither harm nor help the County's budget.

On a positive note, Sales Taxes continue to reflect a rebound. The budget-to-budget increase in Sales Taxes is noteworthy; however the increase is somewhat misleading because of the comparison to the FY 2013 Original Budget. While the budget-to-budget increase in Sales Taxes is over 6%, there is only a 3% or \$1.8 million difference comparing the FY 2013 year-end estimate to the FY 2014 Adopted budget. The Sales Tax projection is based on an overall 2.0% growth overall for the County and municipalities and adjusting for municipal hold harmless.

The point of *Chart 1* is that the majority of the revenue increase occurs in Sales and Property Taxes. Without positive news in those two areas, Commissioners would have been faced with deciding on a tax-rate higher than the recommended adjustment of 6.78 cent for revenue neutrality and/or making very difficult decisions regarding service levels. Sales Taxes and Property Taxes are discussed in more detail in their respective sections below.

*Chart 1 - Summary of FY 2014 General Fund Adopted Revenue Budget Changes*

<u>Total By Revenue Source</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Sales Taxes	52,500,789	55,932,451	3,431,662	6.5%
Property Taxes	228,276,841	228,645,507	368,666	0.2%
Other Taxes	745,950	710,970	(34,980)	-4.7%
Licenses & Permits	774,270	840,880	66,610	8.6%
Intergovernmental	52,930,206	54,062,319	1,132,113	2.1%
Charges for Services	25,598,856	25,219,143	(379,713)	-1.5%
Earnings on Investments	525,000	396,100	(128,900)	-24.6%
Other Revenues	9,597,345	10,748,795	1,151,450	12.0%
Other Financing Sources	4,010,335	3,427,670	(582,665)	-14.5%
Debt Service - Lottery Proceeds	4,066,636	4,030,620	(36,016)	-0.9%
Debt Service - EDLP Reserves	4,200,400	4,350,404	150,004	3.6%
Fund Balance	10,883,698	11,454,339	570,641	5.2%
<b>Total Changes</b>			<b>\$ 5,708,872</b>	

*Chart 2* looks at General Fund expenditure changes. While there are no premium increases for health benefits, Personal Services reflects an increase due to annualizing FY2013 employee performance appraisals, increases in longevity payments, and projected FY2014 performance adjustments at an average of 1.55%. The range for performance adjustments is 0.5%-2.5% with an average rating of 3.1. To address ongoing compression issues, the Adopted budget also includes an accelerator of up to one-half (1/2) of the employees' performance increase will be applied for employees below the market rate. The accelerator only applies to those employees receiving an acceptable performance evaluation. The accelerator factor was added specifically to offset some of the salary compression that has resulted from slower movement toward the market due to economic conditions within the County.

The substantial increase in Other Purchased Services includes increases in Software Licensing/Maintenance costs for various applications such as the maintenance costs associated with moving to a new Tax software owned by the North Carolina Association of County Commissioners, increases in shifting to Windows 7 platform, and various other contractual obligations that are increasing.

The increase in Payments to Other Agencies is due entirely to an increase for Forsyth Technical Community College (FTCC) due to annualizing the operating costs associated with the full year of operations in part of the old School System Career Center.

In Contingency, the increase is due primarily to an enhancement for several unresolved items that may occur after budget adoption. General Contingency is normally budgeted at \$600,000 per year but was increased to accommodate potential needs in Jail Medical and needs within the Department of Social Services for completing the conversion to the State's Department of Health and Human Services new information technology system, NCFASST.

## Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 2 - Summary of FY 2014 General Fund Recommended Expenditure Changes

<u>Accounting Category</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	121,542,403	123,840,942	2,298,539	1.9%
Professional & Technical Services	7,107,402	7,362,586	255,184	3.6%
Purchased Property Services	5,529,618	5,325,094	(204,524)	-3.7%
Other Purchased Services	9,946,618	11,265,143	1,318,525	13.3%
Travel	783,480	796,725	13,245	1.7%
Materials & Supplies	17,230,464	17,418,909	188,445	1.1%
Other Operating Costs	26,387,729	27,522,941	1,135,212	4.3%
Prior Year Encumbrances	1,800,000	1,800,000	-	0.0%
Contingency	1,218,275	501,029	(717,246)	-58.9%
Property	2,161,552	2,255,443	93,891	4.3%
Debt Service	64,061,477	64,918,196	856,719	1.3%
Payments to Other Agencies	134,580,553	135,051,435	470,882	0.3%
Transfers Out	1,760,755	1,760,755	-	0.0%
<b>Total Changes</b>			<b>\$ 5,708,872</b>	

The following table provides a summary of budget changes that could affect the property tax rate. Negative numbers means a positive effect on County dollars (or less County dollars required).

	<u>County Dollars Change FY 13 to FY 14</u>		<u>Net County</u>
	<u>Expenditure</u>	<u>Revenue</u>	<u>Dollars</u>
Sales Taxes		3,431,662	(3,431,662)
Property Tax - 2.5 cent Reduction from Revenue Neutral calculation	-	(381,334)	381,334
Additional Registered Motor Vehicle Tax/Tag Together	-	750,000	(750,000)
WS/FC Schools increase based on funding formula results	21,375	(390,861)	412,236
Forsyth Technical Community College	402,838	(38,021)	440,859
Debt Service	856,719	(209,462)	1,066,181
Economic Development (new incentive contract payments)	303,286	(144,626)	447,912
Tax Administration	190,754	(81,943)	272,697
Sheriff	352,697	435,999	(83,302)
Emergency Services	39,118	(521,488)	560,606
Social Services	2,649,221	2,199,956	449,265
General Services	128,836	(124,000)	252,836
Public Health	313,891	162,891	151,000
Library	176,587	182,294	(5,707)
Parks & Recreation	(232,600)	(376,954)	144,354
Youth Services	31,646	(120,300)	151,946
Management Information Services	(181,202)	-	(181,202)
Employee Performance Adjustments & Market Accelerator	607,165	-	607,165
Employee Longevity kept at Current Year Amount	(181,516)	-	(181,516)
Interagency Communications	(227,214)	(77,382)	(149,832)
Enhanced Contingency	55,155	-	55,155
CenterPoint Loan Repayment - 1 or 3	-	272,235	(272,235)
All Other Departments	(122,884)	(32,950)	(89,934)
Costs associated with Registered Motor Vehicle Change	525,000	210,000	315,000
Reserved Fund Balance Appropriated to Hold Schools Harmless	-	1,441,707	(1,441,707)
Unreserved Fund Balance	-	(878,551)	878,551
<b>Total</b>	<b>5,708,872</b>	<b>5,708,872</b>	<b>-</b>



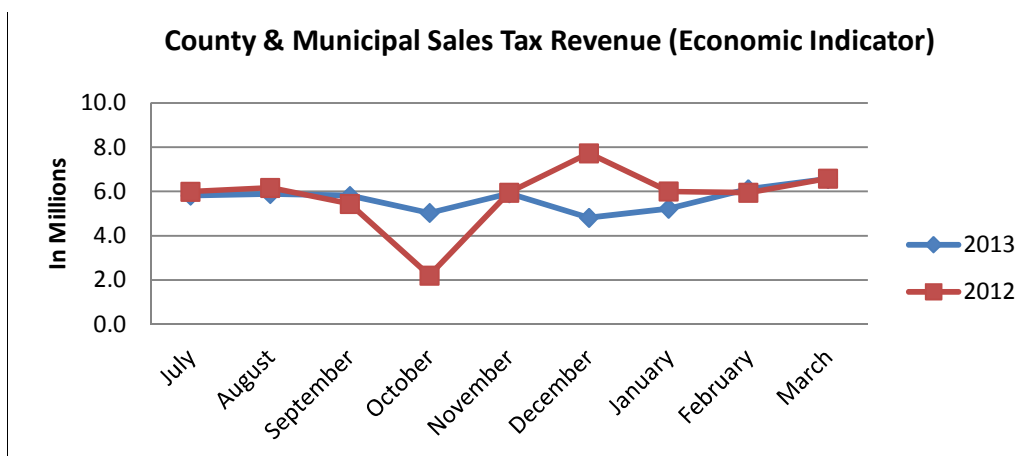
## Overview of Changes in Revenues, Expenditures, and County Dollars

### 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 three Articles are levied by all 100 counties in the State of North Carolina. The total sales tax for these three Articles is 2%.
- Article 39 is known as the “First One-Cent (1¢) Local Government Sales and Use Tax Act”. Counties must elect to levy this tax and all counties in North Carolina have chosen to do so. Article 40 is known as the “First One-Half Cent (1/2¢) Local Government Sales and Use Tax Act”. It applies to all counties in the State because all 100 counties levy the one percent sales and use taxes under Article 39. Its purpose is to give counties and cities of the State an opportunity for an additional revenue source. Article 42 is known as the “Second One-Half Cent (1/2¢) Local Government Sales and Use Tax Act”. As with Article 40, it also applies to all counties in the State because all 100 counties levy the one percent sales and use taxes under Article 39.
- For FY 2014, the consensus revenue projections at the State level were revised to reflect statewide growth in Sales Taxes to be 2%-3% with local economic factors important in considering local projections. The projection used in the County’s budget is growth of 2% in overall economic activity in Forsyth County.
- Sales Taxes account for 13.9% of the total General Fund revenue. While the FY 2014 Sales Tax numbers appear to reflect a budget to budget increase of over 6%, the change from the FY 2013 year-end estimate is approximately 3%.
- Overall economic activity for Forsyth County continues to show some improvement. Graph 7 provides a picture of overall economic activity for Forsyth County through March comparing FY 2012 with FY 2013. As shown from the graph, it is very difficult to project sales taxes from any perspective because each month of stands alone. The most difficult projection is when and how much refunds will impact the overall Sales Tax collections.
- Sales Tax Refunds have a major impact on the County’s revenue. Refunds are distributed from gross collections to non-profits, volunteer fire departments, and schools. From sales tax information received through March sales, refunds were 12.1% of gross collections compared to 11.1% for FY 2012. With two major medical facilities and a number of not-for-profits and colleges and universities in Forsyth County, refunds tend to make a significant difference in Sales Taxes collected versus what is distributed back to the County. However, the NC General Assembly is looking at sweeping changes to sales taxes which may include placing a cap on refunds received by not-for-profit agencies, but some discussion also includes eliminating the sales tax exemption for local governments which will affect how much products and services cost the County.

Graph 7 - Forsyth County & Municipality Sales Tax Revenue Combined (Economic Indicator)



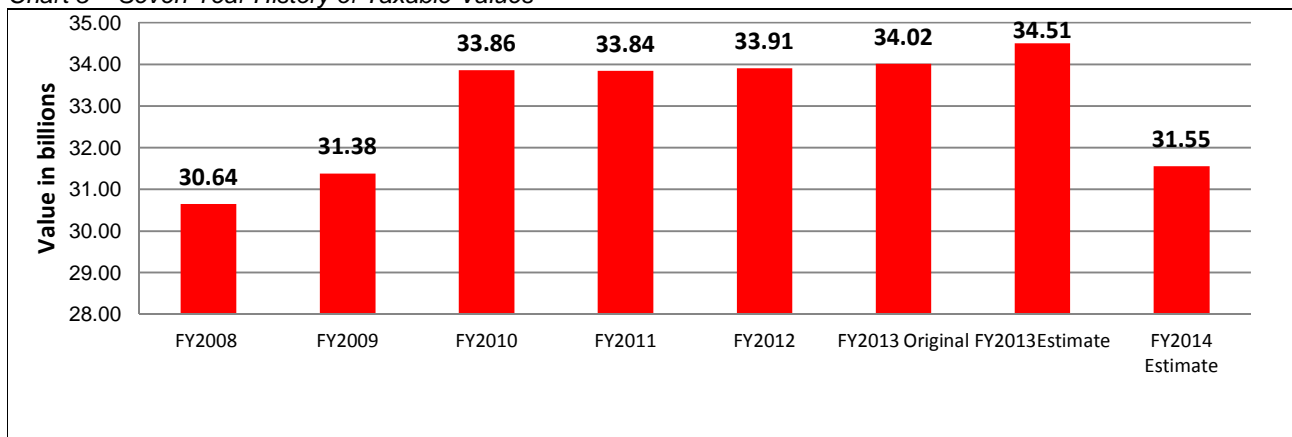
With continued relatively high unemployment and fluctuating energy prices, we feel the projected sales tax estimates remain conservative yet realistic.

## Overview of Changes in Revenues, Expenditures, and County Dollars

### Ad Valorem Taxes

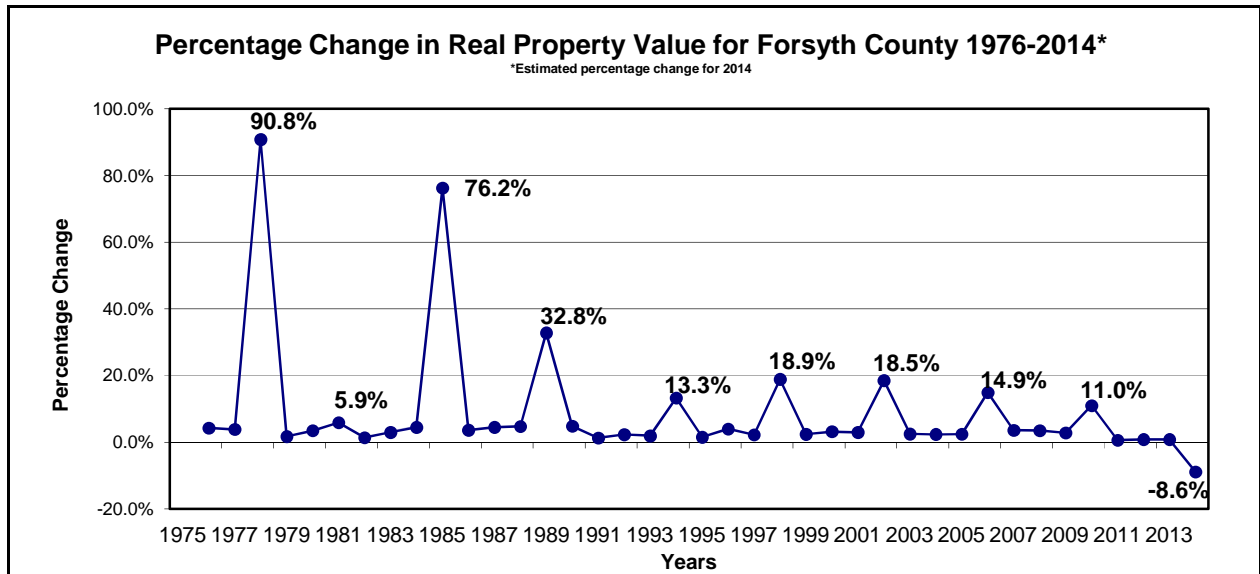
- As previously stated, FY 2014 reflects the impact of property revaluation. North Carolina General Statute Chapter 105-286 requires that each county reappraise real property (land, buildings, and other improvements) at least every eight years. The law allows counties to reappraise more frequently at its discretion.
- Forsyth County has generally performed reappraisals every four years since 1988, which lessens the shift in values that occur over an eight year period.
- The law also requires counties to appraise real property uniformly at its true value in money. True value in money is "the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used" (NCGS 105-283).
- The Tax Assessor's Office reviews every sale of real property recorded since the last appraisal. The appraisers use a neighborhood by neighborhood approach to the reappraisal, analyzing only the sales within or close by each neighborhood to the greatest extent possible. Some sales are "disqualified", such as those between family members, related corporations, gifts, etc. as these sales usually do not represent market value. The needs and compulsions of buyers and sellers obviously influence sale prices. Analyzing all recent sales allows the Tax Assessor's Office to account for unusual circumstances such as those described above and develop a uniform schedule of values, standards and rules that can be applied to all properties. The application of the schedule may not exactly match every recent sale price; however, the schedule assures that each parcel of real property will be treated uniformly.
- Real property in Forsyth County was last appraised in 2009. Personal property, such as automobiles, trucks, trailers, boats, business equipment, etc. is listed and appraised annually. This difference in the way real and personal property is valued has an effect on the amount of taxes paid before and after a reappraisal. This is because the same tax rate is applied to both real and personal property in North Carolina. Personal property values are not affected by reappraisal; therefore, a lower tax rate will reduce the amount of tax levied on personal property.
- The new Schedule of Values, Standards, and Rules used to determine the new assessed values, was effective January 1, 2013. This means the change in value shown on the reappraisal notice occurred over a four-year period. Normally during a revaluation period, property values trend upward which allows an tax rate adjustment downward to reflect revenue neutral. Revenue neutral simply means the tax rate needed to produce an equivalent amount of revenue if there were not a revaluation that occurred. The 2013 revaluation did the opposite, the Ad Valorem tax rate needed an upward adjustment to achieve the same amount of revenue that would have been attained if property had not been reappraised.
- Chart 3 provides a seven-year history of total taxable values for Forsyth County. For information purposes, 2001, 2005, and 2009 were revaluation years. The data is taken from the Tax Assessor's December 31<sup>st</sup> report known as the TR-1.

Chart 3 - Seven Year History of Taxable Values



## Overview of Changes in Revenues, Expenditures, and County Dollars

- Graph 8 shows the percentage change in Real Property value for the County from 1976 through the 2014 estimate. As visible in the graph, the 2013 revaluation was unprecedented.



- Ad Valorem taxes account for 57% of the County's General Fund revenue. For the FY 2014 budget, the tax base value used in the budget is \$31.550 billion compared to \$34.016 billion used in FY 2013.
- The collection percentage for FY 2014 is 97.91% as opposed to the 97.80% rate used in FY 2013. The collection rate is the same as was realized as of June 30, 2012, the most recently completed full year. This is in compliance with the North Carolina General Statute 159--13(6).
- With the tax base lower than that used in FY 2013, a 71.68 cent tax rate, and the application of a collection rate of 97.91%, Current Year Property Tax revenue is almost \$2.8 million less than the FY 2013 Adopted budget. At a tax rate of 74.18¢, one cent (1¢) on the property tax rate is equivalent to \$3,089,100.
- Although the budget-to-budget difference in Ad Valorem Taxes shows a \$368,666 increase, this increase is directly attributable to adding one-time revenue of almost \$3.1 million for changes in the Tax/Tag Together system in which the NC General Assembly created a process by which vehicle owners will have to pay the property taxes on their vehicles at the same time they renew their license tag.
- Because of the major financial stress since 2009, our percentage change in Real Property Value since the last revaluation decreased for FY 2013-2014 compared to FY 2012-2013 by 8.6% when in "normal times" that change would have been 8% or more on the increase side.

### Revenue Neutral/Revaluation

- The following chart (Chart 4) demonstrates the calculation for revenue neutrality. The NC General Statutes defines what normal growth in Property Taxes will be.
- Forsyth County's tax rate is technically three (3) different rates: 1) the rate to provide County services, 2) 2006 Education Debt Leveling Plan (EDLP), approved for FY 2008 and established with a 3 cent tax increase to pay debt on \$250 million of 2006 voter-approved Education bonds; and 3) 2008 EDLP which was established for FY 2009 with a 1.1 cent tax increase to pay debt on \$62.5 million of voter approved debt. The premise behind the EDLP tax rates is that as debt for these bond issues are paid down, the appropriate EDLP tax rate can be reduced as well.
- The FY 2013 tax rate of 67.4 cent per 100 assessed valuation was:
  - o County Services = 63.3¢
  - o 2006 EDLP = 3.0¢
  - o 2008 EDLP = 1.1¢

## Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 4 - Revenue Neutral Rate Calculation

	Property Tax Base		
FY 10	\$	33,856,365,200	
FY 11	\$	33,838,688,700	-0.05%
FY 12	\$	33,908,863,000	0.21%
FY 13 (per budget for FY13)	\$	34,505,264,655	1.76%
FY 14	\$	31,550,401,823	
<b>Average Property Tax Base Growth 2011-13</b>			<b>0.64%</b>
Levy if no revaluation	\$	232,565,484	
Tax Rate		0.6740	
Total Property Tax Levy 2013-14		232,565,484	
Tax Rate to produce same levy		0.7371	
<b>Increase Levy by 0.64% from above</b>		<b>234,049,256</b>	
<b>Tax Rate to produce new levy</b>		<b>0.7418</b>	
<b>Tax Revenue @ Collection Rate of 97.91%</b>		<b>229,157,627</b>	
<b>1¢ Equivalent =</b>		<b>3,089,100</b>	

- Based on the Chart 4 above, the revenue neutral tax rate recommended by the County Manager was 74.18¢ broken down as:
  - County Services = 69.67¢
  - 2006 EDLP = 3.30¢
  - 2008 EDLP = 1.21¢

This equates to a 6.78¢ tax rate increase over the FY 2013 rate of 67.4¢.

- Because of the significant tax rate increase involved with the revenue neutral rate, the Board of Commissioners adopted a rate 2.5 cents less than revenue neutral. However, to maintain the integrity of the Education Debt Leveling Plans, although the full tax rate was not adjusted to revenue neutral, the two Leveling plans had to be adjusted to revenue neutral to continue covering the debt.
- The result is a FY 2014 tax rate of 71.68¢ of which only the 2006 and 2008 EDLP rates were adopted at revenue neutral. The resulting tax rate breaks down as follows:
  - County Services = 67.17¢
  - 2006 EDLP = 3.30¢
  - 2008 EDLP = 1.21¢
- The following chart (Chart 5) shows the three previous revaluation comparisons:

Chart 5 - Prior Three (3) Revaluation Years' Tax Base

<b>Tax Base Revaluation History</b>			
	<b>Percent Change versus Previous Year</b>		
FY 2013-2014	\$	31,550,401,823	
FY 2012-2013	\$	34,505,264,655	-8.6%
FY 2009-2010	\$	34,106,100,000	
FY 2008-2009	\$	31,438,005,763	8.5%
FY 2005-2006	\$	28,462,073,158	
FY 2004-2005	\$	25,416,155,311	12.0%
FY 2001-2002	\$	24,094,597,991	
FY 2000-2001	\$	21,090,612,290	14.2%

## **Overview of Changes in Revenues, Expenditures, and County Dollars**

As seen from the Chart above, although we could have projected a decrease in the Tax Base for this revaluation, there were no indications in 2009 that the situation would result in such a dramatic decrease in real property values in four years.

- There are several economic development projects in progress that may not have been a part of the tax base used for 2013. One is the Caterpillar company project in which a new facility was built and included an estimated investment of \$426 million and adding 650 new jobs over a multi-year period. Because of the method for determining incentives, the investment (not all of the \$426 million) was more than likely only partially captured for this revaluation period.
- Other economic development projects that may not have been captured or only partially captured are: Herbalife - projected investment of \$106.5; Inmar - projected investment \$62 million; Deere Hitachi - projected investment \$80 million; and several other smaller projects all of which would impact the tax base.

### **Education Debt Leveling, Lottery Funds, & Debt Service Revenue**

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to the debt service for a particular purpose. Currently, there are two debt leveling plans in place: the 2006 Education Debt Leveling Plan and the 2008 Education Debt Leveling Plan (also referred to as EDLP - pronounced Ed-Lap).
- As briefly mentioned in the Property Tax section above, in order to level the effects of issuing \$250 million schools and \$25 million community college bonds authorized in the November 2006 referendum, the County Commissioners voted to increase the property tax rate by 3¢ and dedicate the proceeds from the State Education Lottery to pay the annual debt service on these bonds. Similarly, in fiscal year 2010, the Commissioners voted to include an additional 1.1-cent tax increase over the revenue-neutral rate to fund a \$62 million educational facilities bond authorization approved in the November 2008 referendum.
- The effect of these plans has been significant especially during the last several years as the economy slowed down. When originally conceived, the taxes would have been able to be reduced after roughly ten years of inception. With interest rates bottoming out and the tax base stalling, it will take a longer period of time before the 3¢ for the first Debt Leveling Plan can be reduced. The Education Debt Leveling Plans were projected on the assumption that approximately \$6 million per year would be received from the NC Education Lottery. Over the past two biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, lottery formula changes by the General Assembly have lowered the allocations and for FY 2014, we anticipate receiving \$3.68 million in lottery funds. If lottery funds were distributed based on the statutory allocation, the County should receive almost \$6.5 million in lottery funds.
- In Chart 6 below, debt leveling proceeds in FY 14 result from the projected collection of 4.51 cents of the tax levy for EDLP. Since the downturn in the economy, Current Year Taxes collected have not been adequate to fund that year's allowable debt. The chart also outlines the estimated beginning and ending balances for EDLP. For FY 2014, we will use \$4.2 million of EDLP reserves to pay allowable debt for the School System and Community College.
- In FY 2011, the County issued Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs) for the remaining \$110 million from the 2006 Bond authorization. These bonds are a part of the federal stimulus program in which the County receives some repayment on the interest for these bonds. The FY 2014 budget includes \$2.6 million for federal credit payments which is less than normal due to federal sequester.
- Each year lottery proceeds, and any other qualifying revenue such as the federal credit payments, are applied first, and the balance of applicable debt service is paid from the Debt Leveling Plan fund balance plus any interest on the designated fund balance. No additional tax increases are anticipated to pay this debt service.
- On September 12, 2011, the Board of Commissioners, by a 4-3 vote, adopted a debt policy which limits annual debt service to 15% of the total annually appropriated budget net of revenue including, but not limited to, federal credits and lottery proceeds. EDLP tax proceeds are not used in the calculation. The total appropriated budget includes the General Fund as well as the four special revenue funds (Emergency Telephone System (E-911) Fund, Law Enforcement Equitable Distribution Fund, the Fire Tax District Special Revenue Fund, and the Moser Bequest for the Elderly Special Revenue Fund). For FY 2014, total debt service as a percentage of total appropriated Adopted budget, excluding lottery revenue and federal credit payments, is 14.4%.

## Overview of Changes in Revenues, Expenditures, and County Dollars

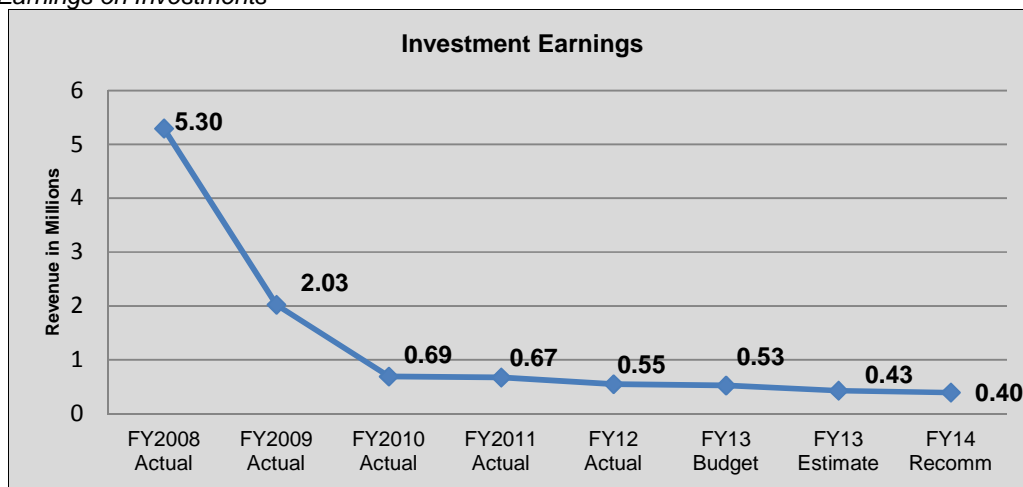
Chart 6 - Education Debt Leveling Reserve

<b>Estimated balance in debt leveling funds at June 30, 2013</b>		<b>\$ 36,119,464</b>
Debt service on debt leveling eligible bonds in FY 2014	24,709,894	
Federal credit payments in FY 2014	(2,388,349)	
Lottery proceeds budgeted in FY 2014	(4,030,620)	
Debt leveling proceeds in FY 2014	<u>(13,940,521)</u>	
<b>Addition/(reduction) in EDLP reserves in FY 2014</b>		<b><u>(4,350,404)</u></b>
<b>Estimated balance in debt leveling funds at June 30, 2014</b>		<b><u>\$31,796,060</u></b>

### Earnings on Investments

As a result of much lower interest rates, earnings on investments continue to decline. For FY 2014, interest earnings are less than the FY 2013 original budget of \$688,486 by \$167,086. Graph 9 below provides a picture of the decline of interest earnings over the last four years compared to the mid-2000s. As shown during the robust economic years from 2005 – 2008, there was a steady increase in the County's investment earnings and then in 2009 with the financial sector melt-down, interest earnings plummeted and have remained low through current year. Interest earnings are projected to remain low at least through the first half of FY 2014.

Graph 8 - Earnings on Investments



### Fund Balance Appropriated

- The Board of Commissioners has a policy that requires the County to maintain an undesignated fund balance equal to 16% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$10.4 million) and 2) the Debt Department (\$4.35 million).
- The appropriation of Fund Balance in the Debt Service Department relates exclusively to debt service from the November 2006 and November 2008 referenda not covered by NC Education Lottery proceeds. This fund balance is from the Education Debt Leveling reserve generated from the levies for the 2006 and 2008 Education Bonds respectively.
- The appropriation in Non-Departmental is the more traditional Fund Balance. For FY 2014, the Adopted budget slightly decreases the unreserved fund balance appropriation from current year by \$878,551.
- The following chart shows the Fund Balance of Governmental Funds for the last nine fiscal years through June 30, 2012.

## Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 7 - Nine Year Fund Balance for Governmental Funds Only (in millions)

	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Fund</b>									
Reserved	\$28.7	30.4	31.8	31.7	33.7	27.9	29.7		
Unreserved	62.7	63.8	69.6	79.8	86.7	101.7	113.9		
Nonspendable								.1	.2
Restricted								27.7	27.9
Committed								40.4	37.9
Assigned								16.0	19.2
Unassigned								62.1	63.1
<b>Total General Fund</b>	<b>\$94.4</b>	<b>94.2</b>	<b>101.4</b>	<b>111.5</b>	<b>120.4</b>	<b>129.6</b>	<b>143.6</b>	<b>146.3</b>	<b>148.3</b>
<b>All Other Governmental Funds</b>									
Reserved	\$5.7	7.5	6.4	3.9	2.1	11.7	10.5		
Unreserved, Reported In:									
Special Rev Funds	1.1	1.0	2.6	2.6	2.1	.8	-.2		
Capital Project Funds	82.9	29.4	38.0	90.1	80.5	132.4	47.9		
Nonspendable									
Restricted								131.8	68.9
Committed								5.5	5.2
Assigned									
Unassigned								-0.5	-0.5
<b>Total All Other Governmental Funds</b>	<b>\$89.7</b>	<b>37.9</b>	<b>47.0</b>	<b>96.7</b>	<b>84.6</b>	<b>145.0</b>	<b>58.2</b>	<b>136.8</b>	<b>73.6</b>

- As seen from the Chart above, fiscally speaking, the County remains very healthy. However, we must continue to monitor federal, state, and local conditions as we go through FY 2014.

### EXPENDITURE CHANGES

#### Compensation for Employees

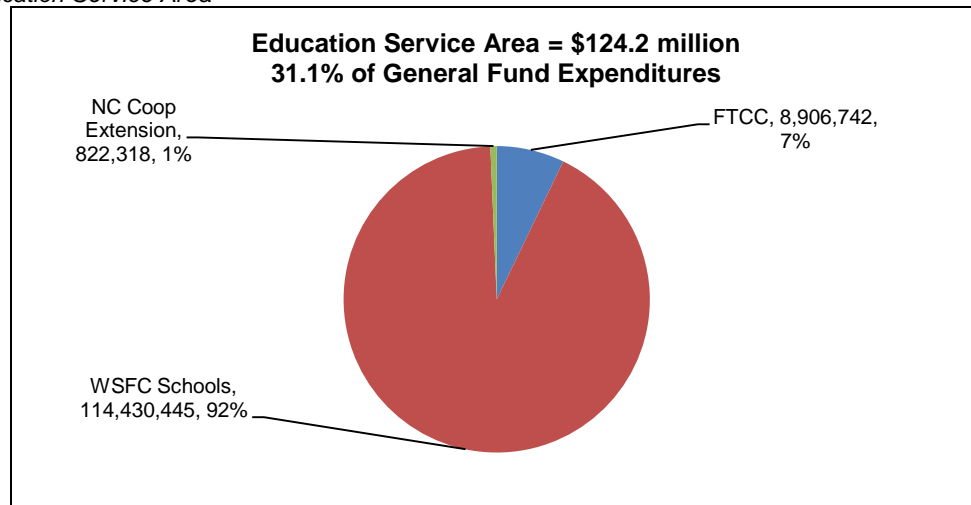
- Employee Benefits**
  - Due to the "health" of the Employee Health Insurance Fund, health and dental costs are covered within the funds we currently have. Therefore, there are no premium changes for employees for FY 2014. The County is self-insured and we have built an adequate reserve that no premium or plan changes are proposed.
  - Retirees are able to remain on the County's health plan and are treated like an employee until they reach the age of 65. However, effective July 1, 2011, employees must remain in the County's employ for twenty years to be eligible to remain on the County's health plan. Revenue shown reflects the employee share paid by the Retirees.
  - Employee Longevity remains at the FY 2013 level. 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. The maximum payment is \$1,700.
- Performance Adjustments**
  - The budget assumes average performance adjustments of approximately 1.55%, with a range of 1/2% - 2.5%. As an addition, for those employees with acceptable performance who are below their market reference point, added onto the performance increase is an "accelerator" factor to up to one-half of the employee's performance increase. The factor would not be applicable beyond the market reference point. The accelerator was added to address compression that has occurred over the past few years due to minimal pay adjustments being given. The total budgeted amount for Performance Adjustments and the Accelerator plus benefits is \$1,174,065.

## Overview of Changes in Revenues, Expenditures, and County Dollars

### Education Service Area

- The Education Service Area comprises 31.1% of the FY 2014 Adopted General Fund expenditure budget. This area is comprised of the Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension.
- Chart 8 shows that while the total appropriation for the Education Service Area is \$124,159,505 for FY 2014, *North Carolina Cooperative Extension* makes up a very small portion (less than 1%) of the Education Service area. For FY 2014, NC Cooperative Extension eliminated 1FT 4H program position and increased a part time Community Gardening position to full time. The Gardening position was funded through a Winston-Salem Foundation Grant and has been so successful that the Board approved this change in April 2013.

Chart 8 – Education Service Area



- *Forsyth Technical Community College* is 7.2% of the Service Area. In addition to the \$8.9 million operating appropriation, there is \$5 million in debt service payments related to community college construction bonds.
- The *Winston-Salem/Forsyth County School System* makes up 92.2% of the Service Area. The School Funding Formula is the basis for establishing the annual recommended School appropriation. FY2014 is the second year in which the formula is being used.
  - The formula results are generated using a combination Enrollment Factor and 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 times are not so good (such as those experienced over the past several years). The essence of 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 departments, the School System may ask for resources above and beyond the results of the formula; however, these requests automatically become a part of the County's alternate service level requests.
- The General Fund expenditures for WSFCS is actually greater than the Adopted \$114 million shown in Chart 8. Of the \$64 million annual debt service payments for FY 2014, \$48.6 million is related directly to debt service associated with school construction bonds issued over the years.
- The following chart provides the calculation for the FY 2014 School Funding Formula. CM CPO means the Schools Capital Maintenance Capital Project Ordinance.
- In FY 2011, the Board of Commissioners approved the establishment of a Schools Capital Maintenance Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of this project ordinance is to ensure that the County's statutory responsibility for school buildings is funded appropriately. The sources of funding for these annual project ordinances will be 2/3rds bonds, an appropriation from the General Fund, and voter approved general obligation bonds. For FY 2014, \$1,735,000 of the Schools adopted appropriation will be transferred a new 2012 Capital Maintenance Project Ordinance to continue this agreement.



## Overview of Changes in Revenues, Expenditures, and County Dollars

- The Enrollment Factor is based on the Average Daily Membership projection compared to the final daily membership count from the previous year. The Resource Factor takes into account the increase in the tax base and 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 required to provide funding. Excluding Debt Service for school construction, the WSFCS makes up approximately 29% of the County's General Fund budget.
- Because the Manager's Recommended budget provided for a revenue neutral tax rate, the resulting School Funding Formula provided \$116.3 million, an additional \$1.89 million, more to the Schools than the FY 2013 budget of \$114.4 million. However, the following Chart 9 provides the formula result following a Board approved tax rate decrease 2.5 cents. The reduction in the tax resources was softened by the addition of revenue from the Tax/Tag Together system and improved estimates for Prior Year Taxes. Without those additional boosts, the Resource Factor would reflect a 3%+ decrease.
- To hold the Schools Harmless from the reduction to the revenue neutral tax rate, the Commissioners provided a one-time \$1.4 million of Reserved Fund Balance to offset the reduction in the Resource Factor. This provided enough funds to bring the schools back to the FY2013 funding level.
- In addition, the Commissioners shifted \$21,375 for Communities in Schools, shifting those dollars out of Special Appropriations.

Chart 9 – School Funding Formula

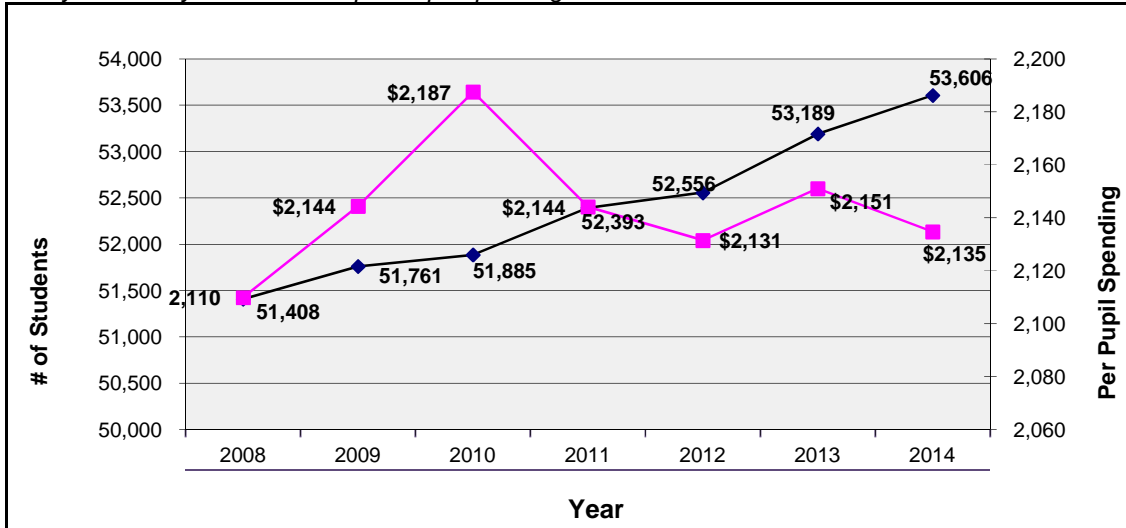
	FY 2014 Formula
Current Expense - FY13	\$111,468,285
Capital Outlay	2,940,785
Subtotal	114,409,070
Less Transfer to CM CPO	(1,735,000)
<b>Total – Starting Amount for Schools</b>	<b>\$112,674,070</b>
<b><u>Factors</u></b>	
<b>Enrollment Factor</b>	<b>0.78%</b>
40% of Budget	\$45,069,628
<b>Enrollment Factor \$ +/-</b>	<b>\$351,543</b>
<b>Resource Factor</b>	<b>-1.59%</b>
<b>Resource Factor \$ +/- (resource factor x Total Current Expense less Transfer)</b>	<b>-\$1,793,250</b>
<b>Transfer to Capital Maintenance CPO</b>	<b>\$1,735,000</b>
<b>One-time Appropriation to Offset Reduction</b>	<b>\$1,441,707</b>
<b>Shift Special Approp for Communities in Schools</b>	<b>\$21,375</b>
<b>FY 14 Budget = Current Expense + Enrollment Factor + Resource Factor + Transfer to CM CPO</b>	
	<b>\$112,674,070+ 353,591 -1,793,250+1,735,000+1,441,707 + \$21,375 = \$114,430,445</b>

- Per Pupil Spending is an area that the County hears much about. The FY 2013 per pupil expenditures was \$2,151 based on average daily membership of 53,189 students. The FY 2014 Adopted budget decreases the per pupil expenditure to \$2,135 (based on a projected average daily membership of 53,606 students per the North Carolina Department of Public Instruction (NCDPI) forecast. *Graph 9* provides a seven year look at the local spending per pupil for the Winston-Salem/Forsyth County School System.

## Overview of Changes in Revenues, Expenditures, and County Dollars

- While there are areas in which improvements can be made, the challenge is whether or not more funding is the answer. The Winston-Salem/Forsyth County School System is one of the best in terms of facilities among most of the school systems in North Carolina. The commitment to the statutory duties of maintaining facilities is evident from the Board of Commissioners' infusion of funds to capital maintenance through two-thirds bonds and General Fund transfers.

Graph 9 – 6-year History of Total Local per Pupil Spending

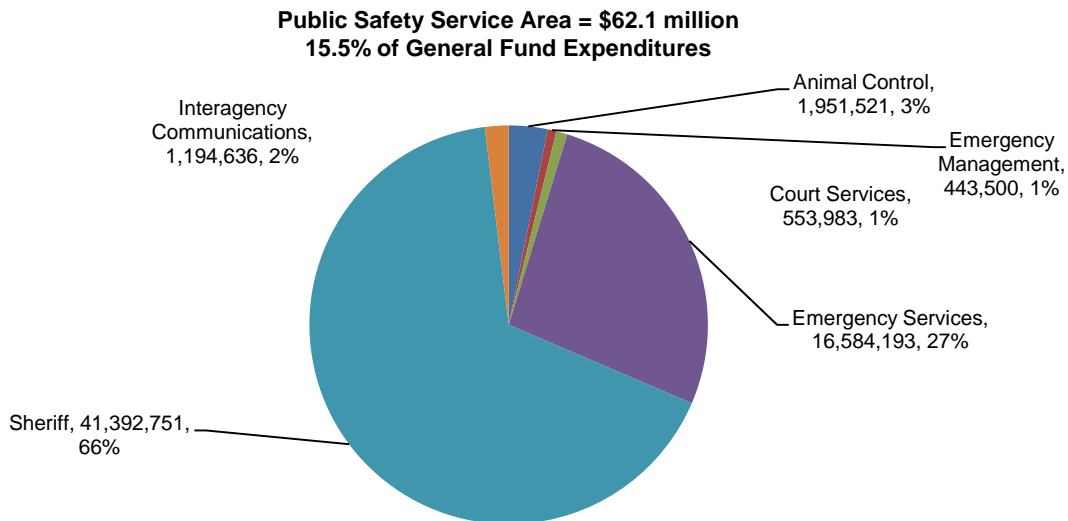


Source: Forsyth County Budget Documents FY 08-FY 13; NCDPI, Projected FY 14 ADM

### Public Safety Service Area

- One of the core goals of the County is to provide a safe community for the public. Each of the departments within this service area is a key factor in the County meeting this objective. However, continued minimal revenue increases have not allowed the County to add new services in these departments or to add many additional resources to enhance current programs within the departments.
- The Public Safety Service Area includes the following departments: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services and Court Services. The Adopted budget for this service area is 15.5% of the total General Fund budget or \$62,183,085.

Chart 10



## **Overview of Changes in Revenues, Expenditures, and County Dollars**

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### **Animal Control**

- The adopted budget includes the addition of 1 Part Time Office Assistant to assist with call volume and animal licensing. The cost of the position is approximately \$15,000. The Animal Control Director feels that he can bring back a retired employee part time that would be of valuable assistance. This employee would not receive benefits but has knowledge of the processes and could hit the ground running with no training.
- Revenue for the department is projected to increase slightly with the adjustment of adoption and redemption fees.
  - Adoption fees include spay/neuter, license, microchip, & vaccination fees.
    - Current Adoption Fee Dog = \$107
    - Current Adoption Fee Cat = \$89
  - Proposed Fee Changes
    - Dogs under 3 years old = increase fee by \$8 to \$115
    - Cats under 3 years old = increase fee by \$8 to \$97
    - Dogs ages 3 - 6 years old = decrease fee by \$8 to \$99
    - Cats ages 3 - 6 years old = decrease fee by \$8 to \$81
    - Dogs older than 6 years old = decrease fee by \$16 to \$91
    - Cats older than 6 years old = decrease fee by \$16 to \$73
  - The purpose of decreasing fees for older animals is because they are the hardest to adopt.
  - The proposed redemption fee increase is an \$8 increase or \$38

### **Emergency Services**

- The Emergency Services department consists of Fire and Emergency Medical Services.
- Emergency Services did not request any new positions for FY 2014. The department completed its EMS conversion to 12 hour shifts in FY 2013.
- There is a \$574,000 increase in County dollars primarily attributed to a decrease in revenue. For the past several years, the department reaped the benefits from the from the NC Debt Setoff program. Most of those old bills have been paid and there is a legal limit as to the number of years back you can collect. With the older bills coming off, only current year revenue is mostly being generated. In addition, not only has the department seen an increase in the number of uninsured patients, there was a change in the Medicare reimbursement rates due to federal sequester. EMS has seen a rise in the number of uninsured transports where there is little opportunity to collect.
- For Fire Suppression, the biggest challenge is to determine the feasibility of retaining Truck 109 which is a support unit to the Volunteer Fire Departments. The issue with this unit is one of tax equity and who should be paying for this service.

### **Sheriff's Office**

- The Sheriff's office requested 12 deputy positions for Patrol services and 6 full time Narcotics investigators. These positions are a part of the Alternate Service Level document but are not recommended by the County Manager.
- The primary project occurring in the Sheriff's Office for FY 2014 is the move to the new Public Safety facility located directly across from the Detention Center.
- Daily jail population continues to remain under 700. This phenomenon occurs at the same time as an increase in inmates from the State Criminal Misdemeanant Program are being housed at the facility. Much of the credit goes to the District Attorney's Office for moving old cases through the system more quickly and not allowing cases to get backlogged.

### **Interagency Communications**

- The Interagency Communications department is responsible for managing and maintaining the County's 800 MHz radio system.
- There is a \$149,000 (19%) decrease in County dollars for FY 2014. The decrease is directly related to the Manager deciding to make big changes to the maintenance contract with Motorola and deciding to do more repairs and preventative maintenance in-house.

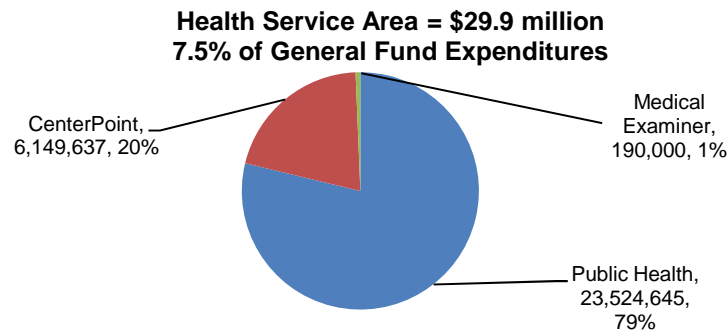
## Overview of Changes in Revenues, Expenditures, and County Dollars

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### Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and CenterPoint Human Services. This service area makes up 7.5% of the Adopted FY 2014 General Fund budget.

Chart 11



### CenterPoint Human Services

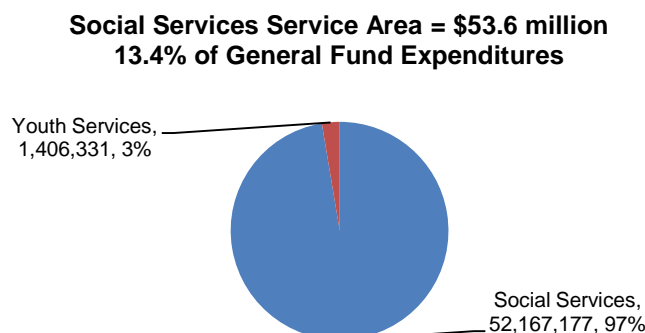
CenterPoint Human Services is the regional Mental Health provider. There are 4 counties that comprise the CenterPoint catchment area (Forsyth, Rockingham, Davie, and Stokes).

- Effective February 1, 2013, CenterPoint began operating as a Medicaid Waiver entity which will provide greater flexibility in providing services without many of the regulations. This program may help CenterPoint get to a much stronger financial position and will provide predictability in funding. CenterPoint's new funding will be based on a per-member per-month formula.
- In FY 2013, the Board of Commissioners approved a one-time loan to assist CenterPoint with its Waiver transition. The \$800,670, plus interest, will be repaid over a three year period beginning in FY 2014. The Board also approved remitting to CenterPoint their full year appropriation at once to help them with their cash position. This also was a one-time deal. The FY 2014 budget includes the first repayment of \$272,235.
- The FY 2014 budget also reduces CenterPoints budget by \$110,000 due to the County taking over property management at the Behavioral Health Complex. The \$110,000 made up the General Services maintenance work at those buildings. General Services will manage the property and leases associated with the Mental Health providers occupying some of the space.
- General Services plans to use much of FY 2014 reviewing the leases to determine if it is appropriate to lease space to these agencies or if the County has better need of these facilities.

### Social Services Service Area

The Social Services Service Area is comprised of two departments: Social Services and Youth Services. This service area makes up 13.4% of the Adopted General Fund budget.

Chart 12



## **Overview of Changes in Revenues, Expenditures, and County Dollars**

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### **Social Services**

- By far, the department of Social Services makes up the majority of this service area.
- No new positions are included in the Social Services budget.
- Social Services is the department within the County who, over the next 12 months, will see a great deal of change due to changes at the State level and the new NCFASST program.
- Employees will be less specialized and become more known as the "universal" worker.
- Soon customers will be able to apply for all applicable programs and deal with one caseworker rather than 2 or more. This transition will change the face of Social Services and may require less staff than they currently have.
- There are questions as to how Health Care Reform will impact Social Services. With citizens being able to apply for Medicaid from home or a kiosk in the community, the impact on workers is unclear. There is some concern that the increased number of Medicaid applications may overwhelm the Medicaid division; however since North Carolina did not approve expanding Medicaid, it may not be that much of a concern.

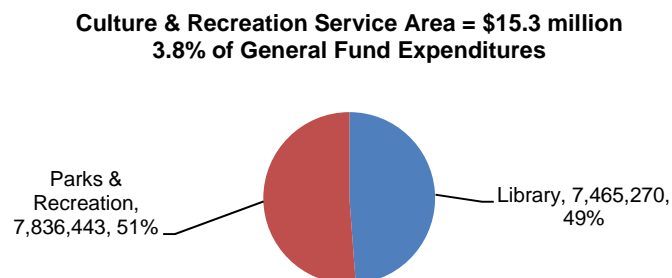
### **Youth Services**

- The Youth Services Department provides management of the County's juvenile detention facility.
- The significant increase in County dollars is attributable to the number of children being sent to the facility and an error in the current year budget of not budgeting overtime with the change to 12 hour shifts.
- The Youth Services Director has worked diligently over the past two years trying to increase the facility's exposure to the State. The facility has 16 beds but can hold up to 18 -20 juveniles safely.
- The facility has seen a continual up and down population. Some days there may be two or three children at the facility and the next day there may be 15 to 18.
- The in-county reimbursement rate is \$122 per day per child and for an out-of-county child, the reimbursement doubles to \$224 per child per day.
- There are concerns as to whether or not it remains feasible to have a Youth Detention facility in the County or if it would be more cost effective to look into a possible arrangement with some other County or simply send local children to a State facility.
- The State has changed the catchment area for the facility and has added Surry and Yadkin counties to the catchment area. This should increase the numbers in the facility. To be close to a break-even venture, the facility needs to maintain a daily population of at least 10-11 in-County youths and a minimum of 3 out-of-county youths.

### **Culture & Recreation Service Area**

The Culture and Recreation Service Area is comprised of two departments: Library and Parks and Recreation. This service area makes up 3.8% of the Adopted General Fund budget.

Chart 13



## **Overview of Changes in Revenues, Expenditures, and County Dollars**

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### **Library System**

- The key development with the Library System is the replacement/renovations of the new Central, Clemmons and Kernersville branch libraries. The Capital Improvement Plan has the Central project under construction in late 2014 with the Clemmons Library next, followed by the Kernersville branch.
- Site plans have been received for the Central Library and the plan is for the Board to decide on a location at the end of 2013.
- For the FY 2014 budget, the Library received an \$85,000 grant to migrate to the State's CARDINAL library system. This will save the County a significant amount of money moving away from the current system.
- No new positions are included in the budget for the Library System.

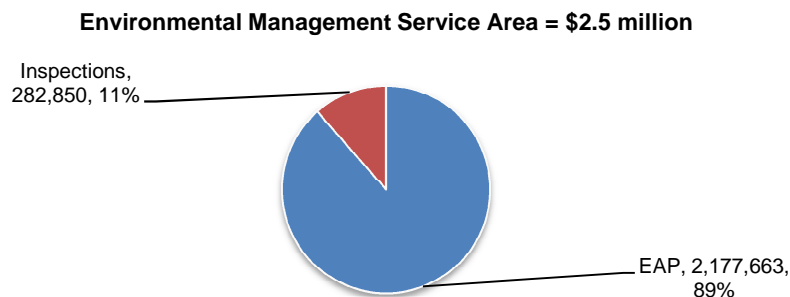
### **Parks and Recreation Department**

- The Parks & Recreation Department received 2/3rds bond proceeds in FY 2013 for lifecycle maintenance at the various parks. These 2/3rds bond funds provide the Parks & Recreation Department a multi-year source of funds to do allowable park upgrades to facilities such as HVAC replacements, refurbishing the golf course, roof replacements, bathroom replacements, etc. This also minimizes the year-to-year requests for maintenance funds. Parks & Recreation receives these bonds every other year.
- The primary concern with the Park system is the continued revenue loss sustained in the Golf area. Tanglewood Park has three golf courses (Reynolds Course, Par 3, and the Championship Course). The Board may look into having bids from golf management companies to see if it can be turned around.

### **Environmental Management Service Area**

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections department. This service area makes up less than 1% of General Fund expenditures.

Chart 14



### **Environmental Assistance & Protection**

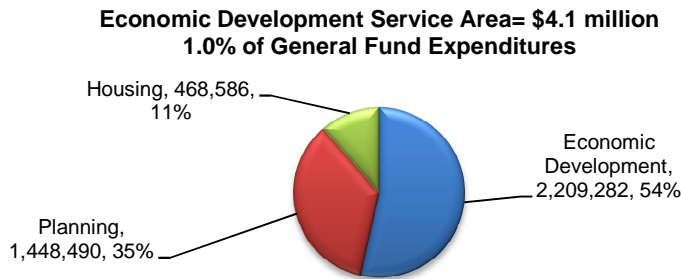
- The Environmental Assistance & Protection (EAP) department has gone through significant staffing changes over the past 12 months. FY 2014 will be a year in which new employees will have to go to training to get certified in various aspects of Air Quality Management. Long-time employees are retiring which leaves a void to be filled when it comes to quick responses to questions and issues raised by companies.
- In addition, the department will have to look at bids for the voluntary recycling program the County has. The issue is that the former provider lost too much money on the contract as it was and not enough households participated in the program to make business sense for the company to continue providing the service. The Board is very reluctant to make recycling mandatory in the unincorporated areas which causes problems with illegal dumping and other issues that EAP has to deal with.

### **Inspections**

- Inspections is a joint City/County function. With the economic downturn over the past few years, the County's portion of this department has continued to increase due to lost revenue.
- The department is going through a transition and in FY 2014, it will fully merge under the City/County Planning Department with the Planning Director being the department manager.

# Overview of Changes in Revenues, Expenditures, and County Dollars

## Community & Economic Development Service Area



### Economic Development

- The Economic Development department comprises County contributions for incentive payments and local agencies that provide economic development marketing services for the County.
- These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc, Kernersville Chamber of Commerce and the Piedmont Triad Partnership to name a few. All of these agencies requested increases in County funding which can be found in the Alternate Service Level document.
- There are several new incentive payments that will begin in FY 2014 including Caterpillar, which is the largest.
- During FY 2013, the Board of Commissioners approved several economic development projects including CFS II (maximum County incentive \$51,158 over 5 years); Pepsi Bottling Ventures (maximum County incentive \$737,582 over 7 years); Ellwood Components (maximum County incentive \$188,047 over 5 years); and Herbalife (maximum County incentive \$1,192,191 over 5 years). It is hoped that these projects will inject life into the tax base as well as help reduce the unemployment rate.

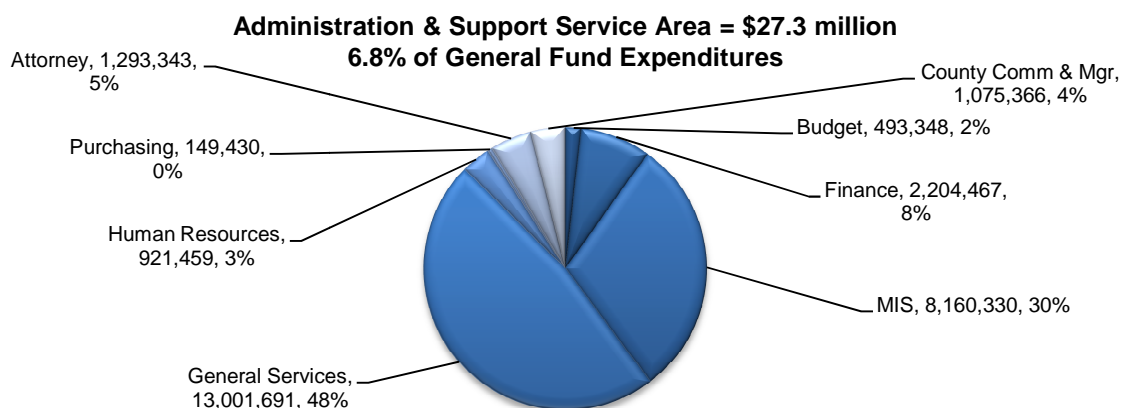
### Planning

- As discussed in the Environmental Management Service Area, the biggest change that will occur in the Planning Department will be the merging of Planning and Inspections functions into one department. The FY 2014 budget for Planning includes the deletion of one full time position.

## Administration & Support Service Area

- The Administration and Support Service Area is comprised of the following departments: County Manager & Commissioners, County Attorney, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises 6.8% of the Adopted General Fund budget.

Chart 15 – Summary of Administration & Support Service Area



## Overview of Changes in Revenues, Expenditures, and County Dollars

### Management Information Systems (MIS)

- MIS continues to transform. One of the primary projects for the department to complete by April 2014 is to transition from the Windows XP or Windows 2003 to Windows 7 or some other platform. In April 2014, Microsoft will no longer support XP or 2003 therefore other options are being explored.
- Department staff and management have decided that the County would transition to a Google shop. The MIS department's budget also reflects significant organizational changes that will be effective July 1, 2013. One programmer position and one Print Shop position were eliminated. In addition, changes from a legacy system focus to windows-based applications have changed the programming function and will continue to change it through FY 2014. There have been some changes in duties within the department to shift staff from programming to the EGov section.

### Human Resources

- The department eliminated a Consultant position and will contract out the compensation and classification work to the Council of Government. This move takes the burden off of internal staff to make decisions on compensation and classification making the process more transparent and objective.
- Unemployment costs were moved from the Human Resources department to Non-departmental.

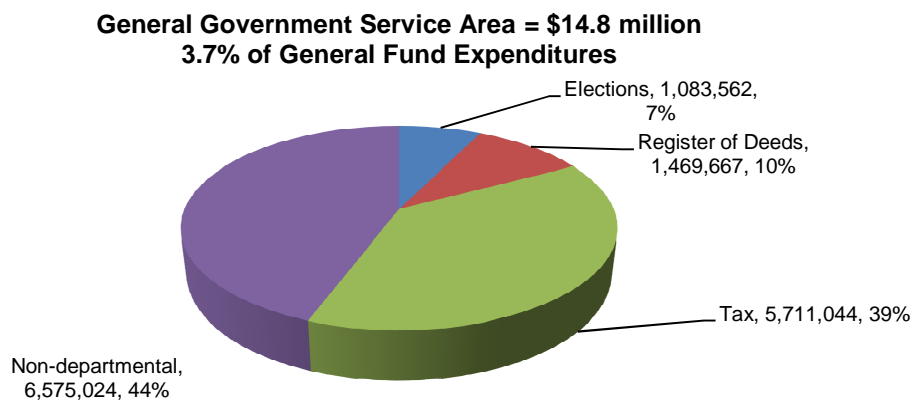
### General Services

- General Services takes over the management of the Behavioral Health Complex from CenterPoint. These are County facilities and over the next 18 months, General Services is tasked with making sure the use of the facilities are in the best interest of the County as they are or if the County has need of the facilities. Currently, the facilities are rented by Mental Health provider agencies.

### General Government Service Area

The General Government Service Area is comprised of the following departments: Non-departmental, Register of Deeds, Board of Elections, & Tax Administration. This service area comprises 3.7% of the FY 2014 Adopted budget.

Chart 16



### Board of Elections

- There will only be municipal and School Board elections in 2013. In May 2014, there will be a General Primary to prepare for the November 2014 General Election. As a result of the municipal elections, there is a revenue increase for the department in FY 2014.
- The Board of Elections deleted 1 part time position for FY 2014.

### Tax Department

- The Tax Department budget reflects a County dollar increase due to the change in the Registered Motor Vehicle System and the transition to a new Tax Collection system.
- As part of the agreement to getting the new tax system, the Tax Assessor/Collector eliminated 1 Full Time position.



## **Overview of Changes in Revenues, Expenditures, and County Dollars**

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- The State through the NC Division of Motor Vehicles has changed the method by which Motor Vehicle taxes are collected. Beginning in September 2013, when a person goes to renew their license tag, the person must also at that time pay their property taxes on the vehicle. This new system is called the Tag and Tax system and has been in the works for several years. There should be a bump in tax collections for FY 2013 since there will be some who will have to pay taxes based on the old system and the new system. The Tax Department is no longer charged with collecting Registered Motor Vehicle taxes.

### **Non-departmental**

- This is a catchall department in which county-wide expenses and revenue not related to any one particular department is accounted for.
- Retiree Hospitalization is projected to increase by \$72,700 or 2.4% over the current year. This is attributable to increases in the projected number of retirees. Effective July 1, 2010, employees must work for the County 20 years to be eligible to remain on the County's health insurance plan. This should minimize future costs as current retirees' age-out of the County's plan at 65.
- An offset for Salary Savings or salary slippage is also included in Non-departmental. For FY 2014, we are including salary savings at \$3.5 million. This is as far as we are comfortable stretching this number. In Forsyth County, a position is budgeted at 100% although it is a known fact that some positions will be vacant at some point throughout the year. It is so difficult to project salary savings that we use a historical reference and include that as a negative number in the budget.
- Unemployment costs for the County were shifted from the Human Resources department to Non-departmental. Due to the amount of money the State of North Carolina borrowed from the Federal government to cover unemployment benefits for an extended period of time, the Legislature approved a law by which local governments are required to have a 1% reserve (maximum of \$20,900) of quarterly payroll set aside. In addition, we had to budget for unemployment expenses of \$200,000 for old claims. The total amount budgeted for unemployment expenses for FY 2014 is \$675,000.

### **Special Appropriations Service Area**

The Special Appropriations Service Area was comprised of agencies to which the County provided a small subsidy. Over the past few years, the appropriations to these agencies have gotten smaller and for FY 2014, the Board of Commissioners voted to shift these agency contracts to an appropriate County department. Senior Services was placed in its own cost center and over the next year, a determination will be made if other costs in Social Services could be placed in this Aging Services Department cost center. The Department of Social Services, Housing, Budget, Schools, CenterPoint, and Parks and Recreation received the Special Appropriation agency funds and, with the exceptions of the Schools and CenterPoint, will determine if these agencies are providing a worthwhile service to the County or if there are duplication of efforts.

The only funds reflected in the Special Appropriations adopted budget are the pass-through funds for the Rural Operating Assistance Program grant and funds for the Juvenile Crime Prevention Council (JCPC). After the fiscal year begins, the JCPC funds will be shifted to Youth Services since that department administers the JCPC program on behalf of the County.

Also reflected in the adopted Special Appropriations budget are the funds for Senior Services because a cost center had not been established at the time of budget adoption. The Budget Ordinance sets these funds out in a Senior Services or Aging Services Cost Center so it is simply a matter of transferring the funds.

### **Top Ten County Dollar Changes**

- Some benefit can be gained from seeing a ranking of changes in County dollars. Normally, only increases of over \$500,000 would be reflected in the top County dollar increases. As reflected, one can see the impact of continued belt tightening. It is a testament to the commitment of department managers to continue to provide excellent services with limited resources. Increases in the first chart are due to the normal costs of doing business & some required expenditures such as the elections & operating assistance to the Community College & the School System.
- Some of the departments reflected in the Top 10 County Dollar change chart reflect departments impacted by changes at the State level (as the case for DSS & to an extent Public Health & Tax) or from revenue decreases (Parks & Emergency Svcs.) or from increases in the cost of doing business (Debt, Economic Development).

## **Overview of Changes in Revenues, Expenditures, and County Dollars**

- Departments reflected in the Bottom 10 County Dollar change chart reflect departments that have tightened their belts even further (Board of Elections, Human Resources, and MIS all eliminated positions) or changes in staffing through retirements (Environmental Assistance and Protection), or changing how they do business (Interagency Communications).
- In the Bottom 10 category, it is important to note the County's efforts to reduce support and overhead as seen in reductions in MIS and Human Resources. Also, it is noteworthy to point out the County dollar decrease the Sheriff and the Register of Deeds contributed during this difficult budget.

### **Top 10 County Dollars Change, by Department**

	<b><u>Change FY 13 to FY 14</u></b>	
	<b>\$</b>	<b>%</b>
Debt Service	1,066,181	2.0
Economic Development	960,497	89.9
Emergency Services	560,606	11.0
Social Services	449,265	3.1
Forsyth Tech Community College	440,859	5.4
WSFC Schools	412,236	0.4
Parks & Recreation	317,900	10.2
Tax	272,697	6.2
General Services	252,836	2.1
Public Health	152,320	2.0

### **Bottom 10 County Dollars Change, by Department**

	<b><u>Change FY 13 to FY 14</u></b>	
	<b>\$</b>	<b>%</b>
Board of Elections	-314,434	-27.1
Management Information Services	-181,652	-2.1
Human Resources	-157,397	-14.5
Interagency Communications	-149,832	-19.0
Register of Deeds	-138,525	-8.3
CenterPoint	-109,069	-1.8
Sheriff	-83,302	-5.2
Planning	-79,720	-0.1
Environmental Assistance & Protection	-35,929	-2.7
Animal Control	-27,991	-1.7

### **Summary**

As with most local governments throughout North Carolina and across the country, Forsyth County continues to show some improvement economically, however, the recovery is much slower than after any other recession in history.

As seen with many of the previous charts and throughout the overview, the FY 2014 budget was developed cautiously and with care. Department managers and employees are to be commended in their continued efforts to provide excellent customer service and the same high level of service with fewer resources. Even with difficult circumstances, the recommended budget pushes forward the message of consistently looking for new and innovative ways of doing business.

# Forsyth County Fund Structure

Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
<b>General</b>			
<b>General</b>	<b>G</b>	<b>General</b>	<b>Yes</b>
Primary operating fund for the County Accounts for resources traditionally associated with government and are not required legally to be accounted for in another fund.			
<b>Major Capital Project Funds</b>			
<b>2007 School Facilities Fund</b>	<b>G</b>	<b>Capital Projects</b>	<b>No</b>
Accounts for the construction of and renovation to school facilities and the related acquisition of land, furnishings, and equipment, financed by proceeds of school facilities bonds authorized by a 2006 referendum.			
<b>2009 Educational Facilities Fund</b>	<b>G</b>	<b>Capital Projects</b>	<b>No</b>
Accounts for the use of proceeds of educational facilities bonds authorized by a 2008 referendum. Projects include acquisition by Forsyth Technical Community College of existing facilities from the Winston-Salem/Forsyth County Schools and the renovation and equipping of those facilities for community college purposes, and the acquisition, construction, renovation, and equipping of replacement facilities by the Winston-Salem/Forsyth County Schools for public school educational and administrative purposes.			
<b>Non-Major Governmental Funds</b>			
			<b>Yes</b>
<b>Fire Tax Districts Fund</b>	<b>G</b>	<b>Special Revenue</b>	<b>Section 7 of Ordinance</b>
Accounts for property tax collections and other revenue sources for distribution to the County's 22 Fire Tax Districts and 3 Service Districts.			
<b>Law Enforcement Equitable Distribution Fund</b>	<b>G</b>	<b>Special Revenue</b>	<b>Yes</b>
Accounts for the expenditure of funds distributed to the County through the Federal Equitable Sharing Program and from the North Carolina unauthorized substance tax. Expenditures are restricted to law enforcement purposes.			
<b>Emergency Telephone System Fund</b>	<b>G</b>	<b>Special Revenue</b>	<b>Yes</b>
Accounts for distributions to the County from the 911 Fund administered by the State 911 Board. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State statute.			
<b>Moser Bequest for the Elderly Fund</b>	<b>G</b>	<b>Special Revenue</b>	<b>Yes</b>
Accounts for the bequest of Odis Moser to the Department of Social Services, the use of which is restricted for the care of the elderly.			
			<b>Partially, reflected in other financing sources</b>
<b>State Public School Building Capital Fund</b>	<b>G</b>	<b>Special Revenue</b>	<b>as transfer in</b>
Accounts for capital expenditures by the Winston-Salem/Forsyth County Schools, finance by grant monies from the State Public School Building Capital Fund, transfer from the Schools Facilities Funds, and lottery proceeds, and for transfers to the General Fund of lottery proceeds approved to fund debt service.			

# Forsyth County Fund Structure

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Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
<b><u>2009 Housing Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the use of state and federal grants initiated in FY 2009 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, down payment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<b><u>2010 Housing Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the use of state and federal grants initiated in FY 2010 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, down payment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<b><u>2011 Housing Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the use of state and federal grants initiated in FY 2011 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, down payment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<b><u>2012 Housing Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the use of state and federal grants initiated in FY 2012 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, down payment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<b><u>2013 Housing Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the use of state and federal grants initiated in FY 2013 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, down payment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<b><u>2014 Housing Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the use of state and federal grants initiated in FY 2014 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, down payment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<b><u>2009 Justice Assistance (Non-ARRA Fund)</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the 2009 Edward Byrne Memorial Justice Assistance Grant activities.			
<b><u>2009 Recovery Act Justice Assistance Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the 2009 Edward Byrne Memorial Justice Assistance Grant activities.			
<b><u>2011 Justice Assistance Trust Fund</u></b>	<b>G</b>	<b>Special Revenue</b>	<b>No</b>
Accounts for the 2011 Edward Byrne Memorial Justice Assistance Grant activities.			

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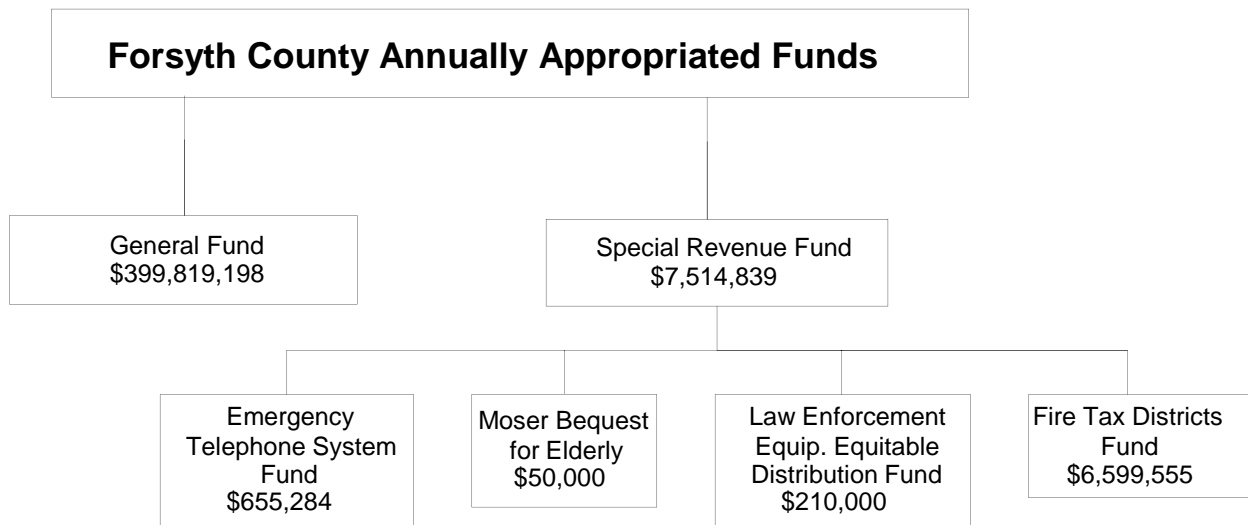
# Forsyth County Fund Structure

Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
<b>Capital Project Funds</b>			
<b><u>2007 Forsyth Technical Community College CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Accounts for the proceeds of general obligation bonds authorized by a 2006 referendum used for capital improvement projects of the Community College.			
<b><u>2008 Pay-Go CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Accounts for renovations at the Social Services facility, jail technology improvements, the purchase of POD buildings for the School System, improvements to Tanglewood Park campground, and a financial system upgrade, funded by transfer from the General Fund.			
<b><u>2008 Schools Facilities CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
State legislation providing Medicaid relief to counties included a reduction in Public School Building Capital Fund (AMD) monies and required counties to replace these funds in order to hold harmless the local school system. This fund accounts for the expenditure of the replacement funds required of Forsyth County, provided by transfers from the General Fund and restricted to the allowable uses of ADM funds.			
<b><u>2009 2/3rds Bonds CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Proceeds of general obligation 2/3rds bonds to finance School capital maintenance projects, shelter replacements at Tanglewood Park, pharmacy renovations, roof and elevator replacements at the Hall of Justice, and Triad Park development.			
<b><u>2009 Phillips Building (Phase 1A &amp; 1B) CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Accounts for the proceeds of certificates of participation used for the acquisition of an existing building, asbestos abatement, engineering and architectural services, and renovation/rehabilitation of two floors of the building for public safety purposes.			
<b><u>2010 Pay-Go CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Accounts for renovations at the Government Center, technology improvements, fleet vehicle purchases, emergency medical equipment purchases, and improvements to the Tanglewood Park Aquatic Center funded by a transfer from the General Fund.			
<b><u>2010 FTCC 2/3rds Bond Capital Improvement CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Accounts for the proceeds of general obligation 2/3rds to finance community college maintenance projects.			
<b><u>2010 2/3rds Bonds CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Proceeds of general obligation 2/3rds bonds to finance energy efficiency projects and park maintenance projects.			
<b><u>2010 WSFC Schools 2/3rds Capital Maintenance CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Proceeds of general obligation 2/3rds bonds to finance School capital maintenance projects.			

# Forsyth County Fund Structure

Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
<b><u>2011 Information Systems CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
This fund accounts for installment purchase proceeds used for the acquisition of equipment and software to provide apparatuses necessary for enterprise edge connectivity, data protection and storage, and voice services.			
<b><u>2011 Pay-Go CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
This fund accounts for the design phase of the Hall of Justice Renovation Project and the County's share of the Forsyth County/Winston-Salem Public Safety Firearms Training Facility.			
<b><u>2011 Library CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
This fund accounts for the \$40 million to design, renovate, or reconstruct 3 branch libraries: Central, Clemmons, and Kernersville branches. Bonds unanimously approved in the November 2010 Referendum.			
<b><u>2012 Pay-Go CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
This fund accounts for Detention Center Energy Projects, Government Center 5th Floor Up-fit, Special Use Electric Vehicles, and purchase of the Cleveland Avenue Dental Clinic.			
<b><u>2012 Motive Equipment Replacement CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
This fund accounts for the replacement and purchase of emergency and non-emergency vehicles. Funded annually via transfer from the General Fund, proceeds from vehicle sales, and a portion of contract payments for SROs and Community Police.			
<b><u>2012 FTCC 2/3rds Bond Capital Maintenance CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Accounts for the proceeds of general obligation 2/3rds to finance community college maintenance projects.			
<b><u>2012 2/3rds Bonds CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Proceeds of general obligation 2/3rds bonds to Hall of Justice Renovations, park maintenance projects, and County Capital Repair and Maintenance Projects.			
<b><u>2012 WSFC Schools 2/3rds Capital Maintenance CPO</u></b>	<b>G</b>	<b>Capital Project</b>	<b>No</b>
Proceeds of general obligations 2/3rds bonds to finance School capital maintenance projects.			
<b>Agency Funds</b>			
<b><u>Tax Agency Funds</u></b>	<b>F</b>	<b>Agency</b>	<b>No</b>
This fund is used to account for the collection of various taxes by the County/City Tax Collector that are remitted to other funds and to other local governments and authorities and the 3% interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the NC Department of Motor Vehicles.			
<b><u>Fines &amp; Forfeitures Fund</u></b>	<b>F</b>	<b>Agency</b>	<b>No</b>
This fund is used to account for legal fines and forfeitures that the County is required to remit to the Winston-Salem/Forsyth County Schools.			






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**FY 2014 All Funds - \$407,334,037**

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- 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.
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## Summary of Annually Budgeted Funds

Below are the total resources and expenditures of all annually budgeted funds. In the General Fund, \$15.1 million in Fund Balance has been appropriated including \$4,350,404 of additional Education Debt Leveling proceeds, \$1.44 million from Reserved Fund Balance to offset reductions to the WS/FC School System, and \$200,000 being from the Register of Deeds Automation Enhancement Funds to purchase computer equipment. The FY 2014 costs for the existing current projects in the Capital Projects Ordinances are included in the General Fund Debt Service and in the operating costs of the related departments. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is shown in the Emergency Telephone System Special Revenue Fund as an allowable expense using E-9-1-1 funds.

### Annually Budgeted

	<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>376,556,165</b>	<b>8,038,208</b>	<b>763,903</b>	<b>1,200</b>	<b>4,100</b>	<b>385,363,576</b>
Ad Valorem Taxes	228,645,507	6,487,656	0	0	0	
Sales Taxes	55,932,451	1,550,552	0	0	0	
Other Taxes	710,970	0	0	0	0	
Licenses & Permits	840,880	0	0	0	0	
Intergovernmental	54,062,319	0	763,903	0	0	
Charges for Services	25,219,143	0	0	0	0	
Earnings on Investments	396,100	0	0	1,200	4,100	
Other Revenues	10,748,795	0	0	0	0	
<b>Expenditures</b>	<b>399,819,198</b>	<b>6,599,555</b>	<b>655,284</b>	<b>50,000</b>	<b>210,000</b>	<b>407,334,037</b>
Public Safety	62,120,584	6,599,555	583,424	0	210,000	
Environmental Management	2,460,513	0	0	0	0	
Health	29,864,282	0	0	0	0	
Social Services	53,573,508	0	0	50,000	0	
Education	124,159,505	0	0	0	0	
Culture & Recreation	15,301,713	0	0	0	0	
Community & Economic Development	4,126,358	0	0	0	0	
Administration & Support	27,299,434	0	0	0	0	
General Government	14,839,297	0	0	0	0	
Debt	64,918,196	0	71,860	0	0	
Special Appropriations	1,155,808	0	0	0	0	
<b>Revenues Over/(Under) Expenditures</b>	<b>(23,263,033)</b>	<b>1,438,653</b>	<b>108,619</b>	<b>(48,800)</b>	<b>(205,900)</b>	<b>(21,970,461)</b>
<b>Other Financing Sources/(Uses)</b>						
<b>Operating Transfers In</b>						
Fire Tax Districts	1,550,552	0	0	0	0	1,550,552
Law Enforcement Equitable Distribution	210,000	0	0	0	0	210,000
Multi-year Capital Project Ordinances	1,667,118	0	0	0	0	1,667,118
State Lottery Proceeds	4,030,620	0	0	0	0	4,030,620
<b>Total Operating Transfers In</b>	<b>7,458,290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,458,290</b>
<b>Operating Transfers to General Fund</b>	<b>0</b>	<b>(1,550,552)</b>	<b>0</b>	<b>0</b>	<b>(210,000)</b>	<b>(1,760,552)</b>
<b>Fund Balance (Appropriated)</b>	<b>(15,804,743)</b>	<b>(111,899)</b>	<b>108,619</b>	<b>(48,800)</b>	<b>(415,900)</b>	<b>(16,272,723)</b>

## Future Budget Projections

## All Funds

	FY 2013 Adopted	FY 2014 Adopted Revaluation	FY 2015 Projection	FY 2016 Projection
<b>Expenditures</b>				
1 Public Safety	70,660,373	71,064,115	72,217,179	73,389,839
2 Environmental Management	2,510,522	2,460,513	2,507,320	2,555,325
3 Health	29,658,140	29,864,282	30,336,221	30,694,383
4 Social Services	50,902,641	53,623,508	54,402,112	55,217,769
5 Education	123,726,131	124,159,505	127,255,269	130,428,305
6 Culture and Recreation	15,192,698	15,301,713	15,531,239	15,764,207
7 Community & Economic Development	3,870,717	4,126,358	4,261,043	4,400,836
8 Administration and Support	27,437,975	27,299,434	27,714,156	28,135,359
9 General Government	13,359,558	14,839,297	15,061,886	15,287,815
10 Special Appropriations	1,611,294	1,155,808	350,000	350,000
11 Debt Service	64,099,999	64,990,056	60,883,125	58,836,240
<b>12 Total Expenditures</b>	<b>403,030,048</b>	<b>408,884,589</b>	<b>410,519,550</b>	<b>415,060,078</b>
<b>Revenues</b>				
13 Public Safety	28,072,868	28,211,530	28,620,810	29,140,102
14 Environmental Management	1,018,785	1,018,785	1,034,067	1,049,578
15 Health	15,643,632	15,806,523	16,042,196	16,281,404
16 Social Services	36,058,958	38,178,614	39,464,747	40,061,593
17 Education	2,325,044	1,900,152	236,530	240,077
18 Culture and Recreation	5,166,992	4,972,332	5,046,917	5,122,621
19 Community & Economic Development	385,000	240,374	60,000	60,000
20 Administration and Support	1,050,050	926,500	939,364	952,422
21 General Government	301,232,664	305,787,298	307,137,102	308,742,865
22 Special Appropriations	1,097,220	1,073,108	350,000	350,000
23 Debt Service	10,978,835	10,769,373	11,587,817	13,059,417
<b>24 Total Revenues</b>	<b>403,030,048</b>	<b>408,884,589</b>	<b>410,519,550</b>	<b>415,060,077</b>
<b>Long Term Debt Information</b>				
25 Existing Debt net of Revenue (No EDLP revenue included)	57,378,906	58,832,087	54,593,924	52,470,459
26 Proposed CIP Additional Debt	-	-	518,000	5,157,804
27 Debt net of Revenue as % of Budget w/ Proposed CIP	57,378,906	58,832,087	55,111,924	57,628,263
28 Existing Debt (Gross)	15.9%	15.9%	14.8%	14.2%
29 GROSS Existing Debt + Proposed CIP	15.9%	15.9%	15.0%	15.4%
30 Existing Debt net of revenue as % of Budget (excludes EDLP revenue) Debt Policy = 15% of Total Approps net rev	14.2%	14.4%	13.3%	12.6%
31 Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue )	14.2%	14.4%	13.4%	13.9%

**Future Budget Projections**

**All Funds**

	<u>FY 2017 Projection</u>	<u>FY 2018 Projection Revaluation</u>	<u>FY 2019 Projection</u>	<u>FY 2020 Projection</u>	<u>FY 2021 Projection</u>	<u>FY 2022 Projection Revaluation</u>	<u>FY 2023 Projection</u>
<b>1</b>	74,582,448	75,832,730	76,954,030	78,157,485	79,390,171	80,719,975	81,994,084
<b>2</b>	2,604,569	2,655,098	2,706,958	2,760,197	2,814,867	2,871,020	2,928,711
<b>3</b>	31,057,919	31,426,907	31,801,430	32,181,571	32,567,414	32,959,044	33,356,549
<b>4</b>	56,045,662	56,885,973	57,738,888	58,604,597	59,483,292	60,375,168	61,280,421
<b>5</b>	133,680,541	137,013,955	140,430,576	143,932,482	147,521,803	151,200,721	154,971,476
<b>6</b>	16,000,670	16,240,680	16,484,291	16,731,555	16,982,528	17,237,266	17,495,825
<b>7</b>	4,545,954	4,696,623	4,853,081	5,015,577	5,184,371	5,359,734	5,541,950
<b>8</b>	28,563,156	28,997,658	29,438,980	29,887,239	30,342,557	30,805,054	31,274,857
<b>9</b>	15,517,132	15,749,889	15,986,137	16,225,929	16,469,318	16,716,358	16,967,105
<b>10</b>	350,000	350,000	350,000	350,000	350,000	350,000	350,000
<b>11</b>	55,925,372	53,425,584	52,014,983	49,382,396	48,022,331	46,794,965	45,548,818
<b>12</b>	<b>418,873,423</b>	<b>423,275,097</b>	<b>428,759,354</b>	<b>433,229,028</b>	<b>439,128,652</b>	<b>445,389,305</b>	<b>451,709,796</b>
<b>13</b>	29,669,616	30,416,175	30,785,172	31,298,057	31,829,898	32,629,404	33,184,373
<b>14</b>	1,065,321	1,091,954	1,108,334	1,124,959	1,141,833	1,170,379	1,187,943
<b>15</b>	16,524,200	16,934,930	17,187,529	17,443,917	17,704,150	18,144,379	18,415,120
<b>16</b>	40,667,393	41,692,204	42,322,462	42,962,172	43,611,483	44,709,892	45,385,416
<b>17</b>	243,679	249,771	253,517	257,320	261,180	267,709	271,725
<b>18</b>	5,199,460	5,329,447	5,409,388	5,490,529	5,572,887	5,712,209	5,797,892
<b>19</b>	60,000	60,000	60,000	60,000	60,000	60,000	60,000
<b>20</b>	965,676	988,096	1,001,885	1,015,881	1,030,086	1,054,117	1,068,896
<b>21</b>	311,706,813	313,711,819	318,676,983	323,420,803	329,541,723	326,736,780	334,858,457
<b>22</b>	350,000	350,000	350,000	350,000	350,000	350,000	350,000
<b>23</b>	12,421,265	12,450,701	11,604,084	9,805,390	8,025,412	14,554,436	11,129,974
<b>24</b>	<b>418,873,423</b>	<b>423,275,097</b>	<b>428,759,354</b>	<b>433,229,028</b>	<b>439,128,652</b>	<b>445,389,305</b>	<b>451,709,796</b>
<b>25</b>	49,481,480	46,902,018	45,482,010	42,766,530	41,354,158	40,159,035	38,858,890
<b>26</b>	6,692,747	15,579,651	22,416,612	27,158,884	29,733,068	36,229,905	36,056,674
<b>27</b>	56,174,227	62,481,669	67,898,622	69,925,414	71,087,226	76,388,940	74,915,564
<b>28</b>	13.4%	12.6%	12.1%	11.4%	10.9%	10.5%	10.1%
<b>29</b>	14.9%	16.3%	17.4%	17.7%	17.7%	18.6%	18.1%
<b>30</b>	11.8%	11.1%	10.6%	9.9%	9.4%	9.0%	8.6%
<b>31</b>	13.4%	14.8%	15.8%	16.1%	16.2%	17.2%	16.6%

## Future Budget Projections

## General Fund

	<u>FY 2013 Adopted</u>	<u>FY 2014 Adopted Revaluation</u>	<u>FY 2015 Projection</u>	<u>FY 2016 Projection</u>
<b>Expenditures</b>				
1 Public Safety	61,789,173	62,120,584	63,052,393	63,998,179
2 Environmental Management	2,510,522	2,460,513	2,507,320	2,555,325
3 Health	29,658,140	29,864,282	30,336,221	30,694,383
4 Social Services	50,892,641	53,573,508	54,377,112	55,192,769
5 Education	123,726,131	124,159,505	127,255,269	130,428,305
6 Culture and Recreation	15,192,698	15,301,713	15,531,239	15,764,207
7 Community and Economic Development	3,870,717	4,126,358	4,261,043	4,400,837
8 Administration and Support	27,437,975	27,299,434	27,714,156	28,135,359
9 General Government	13,359,558	14,839,297	15,061,886	15,287,815
10 Special Appropriations	1,611,294	1,155,808	350,000	350,000
11 Debt Service	64,061,477	64,918,196	60,811,265	58,764,380
<b>12 Total Expenditures</b>	<b>394,110,326</b>	<b>399,819,198</b>	<b>401,257,904</b>	<b>405,571,559</b>
<b>Revenues</b>				
13 Public Safety	19,163,146	19,196,139	19,384,164	19,676,581
14 Environmental Management	1,018,785	1,018,785	1,034,067	1,049,578
15 Health	15,643,632	15,806,523	16,042,196	16,281,404
16 Social Services	36,048,958	38,851,722	39,439,748	40,036,594
17 Education	2,325,044	1,900,152	236,530	240,077
18 Culture and Recreation	5,166,992	4,972,332	5,046,917	5,122,621
19 Community and Economic Development	385,000	240,374	60,000	60,000
20 Administration and Support	1,050,050	926,500	939,364	952,422
21 General Government	301,232,664	305,787,298	307,137,102	308,742,865
22 Special Appropriations	1,097,220	350,000	350,000	350,000
23 Debt Service	10,978,835	10,769,373	11,587,817	13,059,417
<b>24 Total Revenues</b>	<b>394,110,326</b>	<b>399,819,198</b>	<b>401,257,904</b>	<b>405,571,559</b>
<b>Primary County Dollars</b>				
25 Current Year Property Taxes	224,226,841	221,426,677	226,468,931	226,553,895
26 Other Ad Valorem Taxes	4,050,000	7,210,630	4,050,000	4,050,000
27 Other Taxes	745,950	710,000	710,000	710,000
28 Sales Taxes	52,500,789	55,932,451	57,051,100	58,192,122
29 Earnings on Investments	525,000	393,000	394,965	396,940
30 Hold Harmless	407,408	-	-	-
31 Fund Balance Appropriated - non-EDLP	10,683,698	11,246,854	9,000,000	9,000,000
<b>32 Total Primary County Dollars</b>	<b>293,139,686</b>	<b>296,919,612</b>	<b>297,674,996</b>	<b>298,902,957</b>
<b>Property Tax Information</b>				
34 Ad Valorem Rate without CIP	67.40	71.68	72.59	71.89
35 Additional Cents to Fund CIP	-	-	0.17	1.64
36 Estimated Penny Equivalent	3,326,808	3,089,100	3,119,991	3,151,191

**Future Budget Projections**

**General Fund**

	<u>FY 2017 Projection</u>	<u>FY 2018 Projection Revaluation</u>	<u>FY 2019 Projection</u>	<u>FY 2020 Projection</u>	<u>FY 2021 Projection</u>	<u>FY 2022 Projection Revaluation</u>	<u>FY 2023 Projection</u>
1	64,958,151	65,948,755	66,937,986	67,942,056	68,961,187	70,013,427	71,063,629
2	2,604,569	2,655,098	2,706,958	2,760,198	2,814,867	2,871,019	2,928,711
3	31,057,919	31,426,907	31,801,430	32,181,571	32,567,414	32,959,044	33,356,550
4	56,020,662	56,860,973	57,713,888	58,579,597	59,458,292	60,350,168	61,255,421
5	133,680,541	137,013,955	140,430,576	143,932,482	147,521,803	151,200,721	154,971,476
6	16,000,670	16,240,680	16,484,291	16,731,555	16,982,528	17,237,266	17,495,826
7	4,545,954	4,696,623	4,853,081	5,015,577	5,184,371	5,359,734	5,541,950
8	28,563,156	28,997,658	29,438,980	29,887,239	30,342,557	30,805,054	31,274,857
9	15,517,132	15,749,889	15,986,137	16,225,929	16,469,318	16,716,358	16,967,103
10	350,000	350,000	350,000	350,000	350,000	350,000	350,000
11	55,853,512	53,353,724	52,014,983	49,382,396	48,022,331	46,794,965	45,548,818
12	<b>409,152,266</b>	<b>413,294,261</b>	<b>418,718,309</b>	<b>422,988,600</b>	<b>428,674,665</b>	<b>434,657,755</b>	<b>440,754,340</b>
13	19,973,459	20,460,340	20,769,128	21,082,628	21,400,914	21,922,855	22,253,917
14	1,065,321	1,091,954	1,108,334	1,124,959	1,141,833	1,170,379	1,187,943
15	16,524,200	16,934,930	17,187,529	17,443,917	17,704,150	18,144,379	18,415,120
16	40,642,393	41,667,203	42,297,461	42,937,173	43,586,480	44,684,892	45,360,416
17	243,679	249,771	253,517	257,320	261,180	267,709	271,725
18	5,199,460	5,329,447	5,409,388	5,490,529	5,572,887	5,712,209	5,797,892
19	60,000	60,000	60,000	60,000	60,000	60,000	60,000
20	965,676	988,096	1,001,885	1,015,881	1,030,086	1,054,117	1,068,896
21	311,706,813	313,711,819	318,676,983	323,420,803	329,541,723	326,736,779	334,858,457
22	350,000	350,000	350,000	350,000	350,000	350,000	350,000
23	12,421,265	12,450,701	11,604,084	9,805,390	8,025,412	14,554,436	11,129,974
24	<b>409,152,266</b>	<b>413,294,261</b>	<b>418,718,309</b>	<b>422,988,600</b>	<b>428,674,665</b>	<b>434,657,755</b>	<b>440,754,340</b>
25	228,446,913	228,852,028	232,694,183	235,813,283	240,757,293	236,242,702	243,131,140
26	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000
27	710,000	710,950	710,000	710,000	710,000	710,000	710,000
28	59,355,964	60,543,084	61,753,945	62,989,024	64,248,805	65,533,781	66,844,457
29	398,925	400,919	402,924	404,938	406,963	408,998	411,043
30	-	-	-	-	-	-	-
31	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
32	<b>301,961,802</b>	<b>303,556,981</b>	<b>308,611,052</b>	<b>312,967,245</b>	<b>319,173,061</b>	<b>315,945,481</b>	<b>324,146,640</b>
33							
34	71.78	69.47	69.94	70.18	70.94	67.25	68.53
35	2.10	4.73	6.74	8.08	8.76	10.31	10.16
36	3,182,703	3,294,097	3,327,038	3,360,309	3,393,912	3,512,699	3,547,826

# Assumptions Used for Future Budget Projections

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## **EXPENDITURES**

### **General Assumptions**

For FY 2014 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

**Personnel Related:** For FY 2014, an average of 1.55% performance increases are included in the Adopted budget. In addition to performance, an accelerator adjustment is included for those employees below market based on the compensation plan. This accelerator factor is calculated based on an acceptable performance rating and is up to 1/2 of the performance increase amount. For example, if an employee receives an outstanding performance review and receives a performance adjustment of 2%, he/she would then qualify for up to an addition 1% of the market reference point for his/her position. Employee health insurance is budgeted in all departments and there is no increase in health & dental premiums for FY 2014. The County contribution to the Local Government Retirement System is budgeted at an increase for both General Employees and Law Enforcement Employees. General Employees retirement rate will increase from 6.74% to 7.07% while the retirement contribution rate for Law Enforcement employees increases from 6.77% to 7.42%. Indications are that this contribution will continue to increase for several years. For FY 2015 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 FY 2014.

**Capital Improvement Plan** - per Plan as described beginning on page 279 in this document.

Assumptions which differ from the above are as follows:

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### **Assumptions for Public Safety Service Area**

#### **Animal Control**

**FY 2014** Includes addition of 1PT Office Assistant position to assist with call volume and animal licensing. Adoption fees adjusted: Increase of \$8 for dogs/cats ages 0-3; decrease of \$8 for dogs/cats ages 3-6; decrease of \$16 for cats/dogs ages 6+.

#### **Interagency Communications**

**FY 2014** Includes significant decrease in maintenance contract. Maintenance on hand-held radios will be done in-house.

**FY 2017** Assumptions include \$525,000 for the addition of 3 full-time positions, equipment, replacement supplies, etc. to provide for a mini-in-house maintenance shop to handle radio system maintenance, replacing the current contract.

#### **Sheriff**

**FY 2014** The Sheriff's Office will move into a new Public Safety facility in late 2013. Cost savings are anticipated in utilities, however, projections assume no change in utility costs at this time. The new Public Safety facility has expansion space available for a minimum security jail if the jail population increases. Due to the low jail population at this time, there are no plans to complete the area for additional jail space at this time.

**FY14 & Beyond** Based on General Assumptions at the beginning of this section.

**Future Discussion** Discussions on future possible service delivery merger will take place. In addition, a discussion and decision on the most equitable means of providing law enforcement services within the County will have to be made. Options include establishing a law enforcement service district to ensure those using the services pay for them or municipalities establishing their own law enforcement agencies.

# Assumptions Used for Future Budget Projections

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## ***Assumptions for Public Safety Service Area (Contd.)***

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### **Emergency Services**

**FY14 & beyond** Based on General Assumptions at the beginning of this section.

**Future Decisions** In the near future, the decision on whether or not to build a new Emergency Medical Services facility will need to be made. Access to major highways is no longer available in its current location. Entrance & exit ramps have been eliminated by the State Department of Transportation. Additional satellite substations in volunteer fire departments may be a more feasible option since all positions are now 12 hour positions & do not need sleeping space. The proposed Capital Improvement Plan includes funds to renovate/improve substations & the County Fire Station in FY 2019.

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

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### **Office of Environmental Assistance & Protection**

**FY 2014** Based on General Assumptions at the beginning of this section. The three County recycling drop sites and School Recycling program costs are estimated at 75% of the actual contract cost.

**FY 2015** The three County recycling drop sites and the School Recycling program costs are estimated at 100% of actual costs.

## ***Assumptions for Health Service Area***

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### **Public Health**

**FY 2014** Includes the addition of 2FT & 1PT position, all of which are 100% funded by State and/or federal dollars.

**FY15 & beyond** No new positions or programs assumed in future years. Any new positions will more than likely have revenue associated with them.

### **CenterPoint Human Services**

**FY 2013** CenterPoint transitioned to a Managed Care Organization (MCO)/Medicaid Waiver entity effective February 1, 2013. Funding is now based on a per member, per month basis. CenterPoint received a one time loan of \$800,670 from the County to assist with this transition. The loan will be repaid over a 3-year period at 1% interest.

**FY 2014** Funding reduced slightly with the transition of property management of the Behavioral Health Plaza buildings to the General Services Department. Because County services included the cost of General Services maintenance, etc. these costs have been taken out of CenterPoint's budget. Reduction of \$110,000. Non-departmental includes the Year 1 Loan Repayment discussed in FY 2013.

**FY15 & beyond** Funding assumed to remain constant for FY 2015 and beyond.

## ***Assumptions for Social Service Area***

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### **Department of Social Services**

**FY 2014** No new positions recommended. Budget includes funds to continue transition to NCFAST system which will provide for one portal of application for all social services programs. This change will create a universal worker rather than specialists in different program areas such as Medicaid, Food & Nutrition, and Daycare. Currently, a person applying for multiple programs have to go to the various program areas to apply although much of the information obtained is the same across all programs.

**FY15 & beyond** With Affordable Health Care coming into play and NCFAST, there may be a decrease in staffing, however, no staff decreases are assumed in the projections.

# Assumptions Used for Future Budget Projections

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## **Assumptions for Social Service Area (Contd.)**

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### **Youth Services**

- FY 2014** No additional positions assumed. Three months remaining of a federal grant; expires September 30, 2013. During FY 2014, a study will take place to determine the feasibility of continuing to operate a youth detention facility due to continued low population. To continue to make sense keeping the operation, the daily population would need to remain at 12 youth per day while most days and months, the population has been as low as 5, while you have to staff because it is a 24 hour operation.
- FY15 & beyond** Funding assumed to remain constant for FY 2015 and beyond.
- FY 2017** Capital Improvement Plan includes a renovation project to the current facility, however, depending on the outcome of the study, this project may be dropped.

## **Assumptions for Education Service Area**

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

- FY14 & beyond** Assumes continued utilization of School Funding Formula. 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.

### **Forsyth Technical Community College**

- FY 2014** \$256,500 - Annualize operating costs for Phase 1 for 90,000 square feet of space opened in January 2013. Deletes County funding of 1 Enrollment Specialist position not required by law to be funded by the County.
- FY 2016** \$1,219,800 - Operating costs for Phase 2 for 214,000 square feet of renovated space at the old Career Center.
- FY15 & beyond** Assumes normal growth in students and operating costs.

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

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### **Public Library System**

- FY 2014** Based on General Assumptions at the beginning of this section.
- FY 2015** Capital Improvement Plan includes the issuing of \$28 million of General Obligation bonds for the renovation/replacement of the Central Library branch. Construction assumed to begin in late 2014 (calendar). Bonds approved in November 2010. Projections assume operating expenses in the new facility no different than in the current facility & should be more efficient.
- FY17 & beyond** Capital Improvement Plan includes the issuing of \$12 million of General Obligation bonds for the renovation/replacement of the Clemmons and Kernersville Library branches. Construction assumed to begin in late 2016 (calendar) for the Clemmons branch and in 2018 (calendar) for the Kernersville branch. Bonds approved in November 2010. Projections assume operating expenses in the new facility no different than in the current facility & should be more efficient.

### **Parks & Recreation**

- FY15 & beyond** In FY 2015, 2/3rds bonds projected to be issued for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. Bond funds made available to Parks & Recreation every other fiscal year, usually around \$2 million.

## **Assumptions for Economic Development Service Area**

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### **Economic Development**

- FY14 & beyond** Various economic development contracts will come in and out during the projection period. These contracts vary based on the contract stipulations and will be factored into the operating budget for the department.



# Assumptions Used for Future Budget Projections

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## ***Assumptions for Administration & Support Service Area***

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### **Budget, Human Resources, Attorney, County Manager & Commissioners**

**FY14 & beyond** Based on General Assumptions at the beginning of this section. No new initiatives or positions assumed for these departments during the projection period.

### **Finance**

**FY14 & beyond** Based on General Assumptions at the beginning of this section. No new initiatives or positions assumed for this department.

**Future decision** Within the next 5 years, a new Financial System will need to be purchased. The projections do not take into account additional operating or purchasing costs of a new system and the Capital Improvement Plan does not address this issue.

### **Management Information Services**

**FY 2014** Continues rightsizing of department. Budget includes deletion of 1FT Programmer position and 1FT Printshop position.

Adopted budget continues focusing on migrating to Google docs and other platforms. Budget includes funds to purchase devices for departments to transfer from old Microsoft versions that will no longer be supported after April 2014.

**FY15 & beyond** No new positions are assumed during the remaining projection years. If anything, will probably see a continued decrease in number of programmers and more in making sure network and integrity of systems are controlled.

## ***Assumptions for General Government Service Area***

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### **Board of Elections**

**FY 2014** Based on General Assumptions at the beginning of this section. Reflects deletion of 1PT position.

**FY15 & beyond** Based on General Assumptions at the beginning of this section. No new positions or initiatives assumed.

### **Register of Deeds**

**FY14 & beyond** Based on General Assumptions at the beginning of this section. No new positions or initiatives assumed.

### **Tax Administration**

**FY 2014** Cost increases due to continued implementation of new Tax system. 1FT position deleted based on efficiencies with new system. The change should allow for staffing reductions based on the new Registered Motor Vehicle system implemented by the State "Tax & Tag". This new system will require RMV taxes to be paid at the time a license plate is renewed. This change will require less Tax Collections staff at the front counter. An exact number or cost has not been determined and is not included in the projections. Funds included in the budget for an outside consultant to conduct a staffing study related to this new program as well as the new Tax System being implemented.

**FY15 & beyond** No additional positions. Not included in assumptions are potential personnel decreases related to the Tax & Tag Together Program.

## ***Assumptions for Special Appropriations Service Area***

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**FY14 & beyond** Special appropriation agencies have been shifted to departments with closely aligned missions. This will be the final year for grantee contracts for Special Appropriations. Department managers are authorized to determine if the agency could enter into some type of service agreement with definitive goals and deliverables.

# Assumptions Used for Future Budget Projections

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## REVENUES

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### ***Assumptions for Public Safety Service Area***

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#### **Emergency Medical Services**

**All Years** EMS fees are adjusted regularly to reflect costs. A fee increase was approved for FY 2009. Another rate review will occur in FY 2014 (calendar 2013) or FY 2015.

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

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#### **Environmental Assistance & Protection**

**All Years** The majority of revenue for this department comes from the federal and state governments. All years assume these funds will remain constant through the projection period.

### ***Assumptions for Health Service Area***

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**All Years** For the most part, Public Health revenues are state and federal based to offset program expenses. 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. For FY 12, revenue as a percent of expenditures was 76%. Because of changes at the State and federal levels, this percentage is projected at a slight decrease (70%) for fiscal years beyond FY 2014.

### ***Assumptions for Social Services Service Area***

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**All Years** For the most part, Social Services revenues are state and federal based to offset program expenses. 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. For FY 12, revenue as a percent of expenditures was 70%.

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

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#### **Parks and Recreation**

**All Years** County Management is expecting the enterprise activities of Tanglewood Park such as Golf and Swimming to at least cover costs. For future years, revenues are assumed to increase by 1 1/2%.

### ***Assumptions for General Government Service Area***

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#### **Non-Departmental**

**FY 2014** 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. FY14 reflects the results of the 2013 revaluation. The ad valorem rate for FY 2014 is 71.68 cents per \$100 valuation. The recommended Revenue Neutral Rate was 74.18 cents per \$100 valuation. One penny equivalent for FY 2014 is \$3,089,100.

**All Years** 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.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY 2014.

Sales Taxes – Assumes 2% growth due to overall economic activity for FY 2014 and beyond.

Other Taxes - Occupancy tax and Vehicle Rental Gross Receipts tax. Assumes budget for FY 2014 and beyond.

# Assumptions Used for Future Budget Projections

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## Assumptions for General Government Service Area (Contd.)

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### Non-Departmental (Contd.)

Earnings On Investments - Interest earned from our investments. Statutes strictly limit what investments are allowed. FY 2015 and beyond, 2% per year is assumed.

Other Financing Sources – Transfers from other County funds for use in the General Fund, primarily Capital Project Ordinances (CPO's), and transfers of sales taxes from the Fire Tax Districts.

#### **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 between 16%, as the budget grows, the unreserved fund balance also needs to grow. Each year, it is assumed we will collect 100% 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 16% to Pay As You Go Capital Outlay.

## Assumptions for Debt Service

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### Non-Departmental

#### **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). Estimates assume these sources will be sufficient to cover all of this debt service through FY 2022.

## All Funds

### Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY 11-12 Prior Year Actual	FY 12-13 Current Year Original	Estimate	Request	FY 13-14 Continuation Recommend	Adopted
<b>Funding Sources</b>						
Taxes:						
Ad Valorem	235,124,729	234,506,651	235,323,198	248,503,748	242,105,913	235,133,163
Sales	52,867,275	53,951,261	55,580,026	57,483,003	57,483,003	57,483,003
Occupancy Tax	542,596	485,000	519,295	450,000	450,000	450,000
Gross Receipts	290,674	260,950	292,309	260,970	260,970	260,970
<b>Total Taxes</b>	<b>288,825,274</b>	<b>289,203,862</b>	<b>291,714,828</b>	<b>306,697,721</b>	<b>300,299,886</b>	<b>293,327,136</b>
Licenses & Permits	766,104	774,270	821,160	849,880	840,880	840,880
Intergovernmental	55,292,768	53,710,717	52,725,773	54,768,198	54,826,222	54,826,222
Charges for Services	23,276,406	25,598,856	23,829,042	25,841,430	25,219,143	25,219,143
Interest Earnings on Investments	549,328	532,000	439,711	400,900	401,400	401,400
Other Revenue	12,892,312	9,597,345	8,782,531	10,914,395	10,748,795	10,748,795
Operating Transfers In	8,786,929	8,076,971	9,049,077	7,458,290	7,458,290	7,458,290
Refund Bonds Issued	0	0	0	0	0	0
<b>Total Revenue</b>	<b>390,389,121</b>	<b>387,494,021</b>	<b>387,362,122</b>	<b>406,930,814</b>	<b>399,794,616</b>	<b>392,821,866</b>
Beginning Fund Balance	148,875,942	151,022,698	151,001,942	148,844,880	146,844,880	146,844,880
<b>Total Available Resources</b>	<b>539,265,063</b>	<b>538,516,719</b>	<b>538,364,064</b>	<b>555,775,694</b>	<b>546,639,496</b>	<b>539,666,746</b>
<b>Expenditures</b>						
Public Safety	59,285,812	62,335,402	60,227,721	65,871,507	69,366,064	69,303,563
Environmental Management	2,477,788	2,510,522	2,450,222	2,520,997	2,463,998	2,460,513
Health	25,503,606	29,658,140	26,148,168	30,454,638	29,881,447	29,864,282
Social Services	49,695,968	50,892,641	51,546,615	54,104,583	53,436,217	53,573,508
Education	120,395,035	123,726,131	123,776,418	126,271,014	126,032,266	124,159,505
Culture & Recreation	14,081,204	15,192,698	14,440,563	15,696,769	15,136,685	15,301,713
Community & Economic Development	7,099,945	3,870,717	3,970,577	4,242,325	4,138,431	4,126,358
Administration & Support	25,897,887	27,437,975	25,640,662	28,550,258	27,464,679	27,299,434
General Government	11,349,563	13,359,558	13,179,727	18,846,457	18,520,959	14,839,297
Special Appropriations	1,949,256	1,611,294	1,554,743	2,037,503	1,584,762	1,155,808
Operating Transfers Out	1,361,763	1,898,112	1,684,112	1,760,552	1,760,552	1,760,552
Human Services-If Only Prg	0	10,000	1,000	50,000	50,000	50,000
Debt	62,586,942	64,099,999	62,271,797	64,990,056	64,990,056	64,990,056
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
<b>Total Expenditures/Uses</b>	<b>381,684,769</b>	<b>396,603,189</b>	<b>385,092,325</b>	<b>415,396,659</b>	<b>414,826,116</b>	<b>408,884,589</b>
Ending Fund Balance	157,580,294	141,913,530	153,271,739	140,379,035	131,813,380	130,782,157
<b>Total Commitments &amp; Fund Balance</b>	<b>539,265,063</b>	<b>538,516,719</b>	<b>538,364,064</b>	<b>555,775,694</b>	<b>546,639,496</b>	<b>539,666,746</b>
<b>Fund Balance Utilized/ (Gained)</b>	<b>(8,704,352)</b>	<b>9,109,168</b>	<b>(2,269,797)</b>	<b>8,465,845</b>	<b>15,031,500</b>	<b>16,062,723</b>

## General Fund

### Statement of Revenues, Expenditures, & Changes In Fund Balance

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	FY 11-12 Prior Year Actual	FY 12-13 Current Year Original	Estimate	Request	FY 13-14 Continuation Recommend	Adopted
<b><u>Funding Sources</u></b>						
Taxes:						
Ad Valorem	228,768,132	228,276,841	228,961,841	242,016,092	235,618,257	228,645,507
Sales	51,528,727	52,500,789	54,129,554	55,932,451	55,932,451	55,932,451
Occupancy Tax	542,596	485,000	519,295	450,000	450,000	450,000
Gross Receipts	290,674	260,950	292,309	260,970	260,970	260,970
<i>Total Taxes</i>	<i>281,130,129</i>	<i>281,523,580</i>	<i>283,902,999</i>	<i>298,659,513</i>	<i>292,261,678</i>	<i>285,288,928</i>
Licenses & Permits	766,104	774,270	821,160	849,880	840,880	840,880
Intergovernmental	54,282,727	52,930,206	51,806,071	54,004,295	54,062,319	54,062,319
Charges for Services	23,276,406	25,598,856	23,829,042	25,841,430	25,219,143	25,219,143
Interest Earnings on Investments	539,304	525,000	430,400	395,600	396,100	396,100
Other Revenue	12,892,312	9,597,345	8,782,531	10,914,395	10,748,795	10,748,795
Operating Transfers In	8,786,929	8,076,971	9,049,077	7,458,290	7,458,290	7,458,290
Premium on Refunding Bond	0	0	0	0	0	0
<b>Total Revenue</b>	<b>381,673,911</b>	<b>379,026,228</b>	<b>378,621,280</b>	<b>398,123,403</b>	<b>390,987,205</b>	<b>384,014,455</b>
Beginning Fund Balance	146,271,085	141,605,243	148,256,395	146,100,527	146,100,527	144,100,527
<b>Total Available Resources</b>	<b>527,944,996</b>	<b>520,631,471</b>	<b>526,877,675</b>	<b>544,223,930</b>	<b>537,087,732</b>	<b>528,114,982</b>
<b><u>Expenditures</u></b>						
Public Safety	58,771,176	61,789,173	59,636,178	65,288,083	62,183,085	62,120,584
Environmental Management	2,477,788	2,510,522	2,450,222	2,520,997	2,463,998	2,460,513
Health	25,503,606	29,658,140	26,148,168	30,454,638	29,881,447	29,864,282
Social Services	49,695,968	50,892,641	51,546,615	54,104,583	53,436,217	53,573,508
Education	120,395,035	123,726,131	123,776,418	126,271,014	126,032,266	124,159,505
Culture & Recreation	14,081,204	15,192,698	14,440,563	15,696,769	15,136,685	15,301,713
Community & Economic Development	7,099,945	3,870,717	3,970,577	4,242,325	4,138,431	4,126,358
Administration & Support	25,897,887	27,437,975	25,640,662	28,550,258	27,464,679	27,299,434
General Government	11,349,563	13,359,558	13,179,727	18,846,457	18,520,959	14,839,297
Debt Service	62,467,173	64,061,477	62,233,275	64,918,196	64,918,196	64,918,196
Special Appropriations	1,949,256	1,611,294	1,554,743	2,037,503	1,584,762	1,155,808
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
<b>Total Expenditures/Uses</b>	<b>379,688,601</b>	<b>394,110,326</b>	<b>382,777,148</b>	<b>412,930,823</b>	<b>405,760,725</b>	<b>399,819,198</b>
Ending Fund Balance	148,256,395	126,521,145	144,100,527	131,293,107	131,327,007	128,295,784
<b>Total Commitments &amp; Fund Balance</b>	<b>527,944,996</b>	<b>520,631,471</b>	<b>526,877,675</b>	<b>544,223,930</b>	<b>537,087,732</b>	<b>528,114,982</b>
<b>Fund Balance Utilized/ (Gained)</b>	<b>(1,985,310)</b>	<b>15,084,098</b>	<b>4,155,868</b>	<b>14,807,420</b>	<b>14,773,520</b>	<b>15,804,743</b>

## Emergency Telephone System Fund

### Statement of Revenues, Expenditures & Changes In Fund Balance

Use of the funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute.

	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 13-14 Continuation <u>Recommend</u> <u>Adopted</u>	
<b><u>Funding Sources</u></b>						
Intergovernmental	857,446	780,511	780,511	763,903	763,903	763,903
Investment Earnings	1,413	0	1,480	0	0	0
<b>Total Revenues</b>	<b>858,859</b>	<b>780,511</b>	<b>781,991</b>	<b>763,903</b>	<b>763,903</b>	<b>763,903</b>
Beginning Fund Balance	137,995	286,527	362,449	514,375	514,375	514,375
<b>Total Available Resources</b>	<b>996,854</b>	<b>1,067,038</b>	<b>1,144,440</b>	<b>1,278,278</b>	<b>1,278,278</b>	<b>1,278,278</b>
<b><u>Expenditures</u></b>						
Salary	86,092	73,789	73,789	81,374	81,374	81,374
Maintenance Service	94,972	174,200	101,683	121,100	121,100	121,100
Other Purchased Services	209,789	250,600	242,512	351,200	351,200	351,200
Travel/Training	310	6,500	4,210	7,500	7,500	7,500
General Supplies	9,030	9,140	13,600	22,250	22,250	22,250
Equipment	50,443	0	123,748	0	0	0
Aid to the Government Ags.	64,000	32,000	32,000	0	0	0
<b>Public Safety Expenditures</b>	<b>514,636</b>	<b>546,229</b>	<b>591,543</b>	<b>583,424</b>	<b>583,424</b>	<b>583,424</b>
Debt	119,769	38,522	38,522	71,860	71,860	71,860
<b>Total Expenditures/Uses</b>	<b>634,405</b>	<b>584,751</b>	<b>630,065</b>	<b>655,284</b>	<b>655,284</b>	<b>655,284</b>
Ending Fund Balance	362,449	482,287	514,375	622,994	622,994	622,994
<b>Total Commitments &amp; Fund Balance</b>	<b>996,854</b>	<b>1,067,038</b>	<b>1,144,440</b>	<b>1,278,278</b>	<b>1,278,278</b>	<b>1,278,278</b>

## Fire Tax Districts Fund

### Statement of Revenues, Expenditures & Changes In Fund Balance

This fund is used to account for property tax collections & other revenue sources for distribution to the County's twenty-two fire tax districts and three service districts.

	FY 11-12 Prior Year Actual	FY 12-13 Current Year Original	Estimate	Request	FY 13-14 Continuation Recommend	Adopted
<b><u>Funding Sources</u></b>						
Taxes:						
Property	6,356,597	6,229,810	6,361,357	6,487,656	6,487,656	6,487,565
Sales	1,338,548	1,450,472	1,450,472	1,550,552	1,550,552	1,550,552
Total Taxes	7,695,145	7,680,282	7,811,829	8,038,208	8,038,208	8,038,208
Investment Earnings	2,676	0	2,700	0	0	0
<b>Total Revenues</b>	<b>7,697,821</b>	<b>7,680,282</b>	<b>7,814,529</b>	<b>8,038,208</b>	<b>8,038,208</b>	<b>8,038,208</b>
Beginning Fund Balance	1,001,478	1,004,693	795,620	732,818	732,818	732,818
<b>Total Available Resources</b>	<b>8,699,299</b>	<b>8,684,975</b>	<b>8,610,149</b>	<b>8,771,026</b>	<b>8,771,026</b>	<b>8,771,026</b>
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	6,578,352	6,426,859	6,426,859	6,599,555	6,599,555	6,599,555
Other Financing Uses -						
Operating Transfers out	1,325,327	1,450,472	1,450,472	1,550,552	1,550,552	1,550,552
<b>Total Expenditures/Uses</b>	<b>7,903,679</b>	<b>7,877,331</b>	<b>7,877,331</b>	<b>8,150,107</b>	<b>8,150,107</b>	<b>8,150,107</b>
Ending Fund Balance	795,620	807,644	732,818	620,919	620,919	620,919
<b>Total Commitments &amp; Fund Balance</b>	<b>8,699,299</b>	<b>8,684,975</b>	<b>8,610,149</b>	<b>8,771,026</b>	<b>8,771,026</b>	<b>8,771,026</b>

## Law Enforcement Equitable Distribution Fund

### Statement of Revenues, Expenditures & Changes In Fund Balance

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This 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 and Federal law.

	FY 11-12 Prior Year Actual	FY 12-13 Current Year Original	Estimate	Request	FY 13-14 Continuation Recommend	Adopted
<b><u>Funding Sources</u></b>						
Intergovernmental	152,595	0	139,191	0	0	0
Interest	4,746	5,000	4,131	4,100	4,100	4,100
<b>Total Revenues</b>	<b>157,341</b>	<b>5,000</b>	<b>143,322</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
Beginning Fund Balance	1,158,024	1,147,280	1,278,929	1,188,611	1,188,611	1,188,611
<b>Total Available Resources</b>	<b>1,315,365</b>	<b>1,152,280</b>	<b>1,422,251</b>	<b>1,192,711</b>	<b>1,192,711</b>	<b>1,192,711</b>
<b><u>Expenditures</u></b>						
Other Financing Uses -						
Operating Transfers Out	36,436	447,640	233,640	210,000	210,000	210,000
<b>Total Expenditures/Uses</b>	<b>36,436</b>	<b>447,640</b>	<b>233,640</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
Ending Fund Balance	1,278,929	704,640	1,188,611	982,711	982,711	982,711
<b>Total Commitments &amp; Fund Balance</b>	<b>1,315,365</b>	<b>1,152,280</b>	<b>1,422,251</b>	<b>1,192,711</b>	<b>1,192,711</b>	<b>1,192,711</b>



## Moser Bequest for Care of Elderly Fund Statement of Revenues, Expenditures & Changes In Fund Balance

This program is designed to provide assistance & special requests from the elderly population of Forsyth County.

	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 13-14 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>Funding Sources</u></b>						
Investment Earnings	1,189	2,000	1,000	1,200	1,200	1,200
<b>Total Revenues</b>	<b>1,189</b>	<b>2,000</b>	<b>1,000</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
Beginning Fund Balance	307,360	306,659	308,549	308,549	308,549	308,549
<b>Total Available Resources</b>	<b>308,549</b>	<b>308,659</b>	<b>309,549</b>	<b>309,749</b>	<b>309,749</b>	<b>309,749</b>
<b><u>Expenditures</u></b>						
Other Financing Uses - Human Service-If Only	0	10,000	1,000	50,000	50,000	50,000
<b>Total Expenditures/Uses</b>	<b>0</b>	<b>10,000</b>	<b>1,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Ending Fund Balance	308,549	298,659	308,549	259,749	259,749	259,749
<b>Total Commitments &amp; Fund Balance</b>	<b>308,549</b>	<b>308,659</b>	<b>309,549</b>	<b>309,749</b>	<b>309,749</b>	<b>309,749</b>

## General Fund Revenue Sources & Expenditure Uses

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### Revenue Sources

	<u>FY 2013</u> <u>Adopted</u>	<u>FY 2014</u> <u>Adopted</u>	<u>FY 13-14</u> <u>Change \$</u>	<u>FY 13-14</u> <u>Change %</u>	<u>FY 13-14</u> <u>% Of Total</u> <u>Budget</u>
Property Tax	228,276,841	228,645,507	368,666	0.2%	57.2%
Sales Tax	52,500,789	55,932,451	3,431,662	6.5%	14.0%
Other Taxes	745,950	710,970	(34,980)	(4.7%)	0.2%
Licenses & Permits	774,270	840,880	66,610	8.6%	0.2%
Intergovernmental	52,930,206	54,062,319	1,132,113	2.1%	13.5%
Charges for Services	25,598,856	25,219,143	(379,713)	(1.5%)	6.3%
Earnings On Investments	525,000	396,100	(128,900)	(24.6%)	0.1%
Other Revenues	9,597,345	10,748,795	1,151,450	12.0%	2.7%
Other Financing Sources	8,076,971	7,458,290	(618,681)	(7.7%)	1.9%
Fund Balance	15,084,098	15,804,743	720,645	4.8%	4.0%
<b>Total Revenue Sources</b>	<b>394,110,326</b>	<b>399,819,198</b>	<b>5,708,872</b>	<b>1.4%</b>	<b>100.0%</b>

### Expenditure Uses

	<u>FY 2013</u> <u>Adopted</u>	<u>FY 2014</u> <u>Adopted</u>	<u>FY 13-14</u> <u>Change \$</u>	<u>FY 13-14</u> <u>Change %</u>	<u>FY 13-14</u> <u>% Of Total</u> <u>Budget</u>
Personal Services	121,542,403	123,840,942	2,298,539	1.9%	31.0%
Professional & Technical Services	7,107,402	7,362,586	255,184	3.6%	1.8%
Purchased Property Services	5,529,618	5,325,094	(204,524)	(3.7%)	1.3%
Other Purchased Services	9,946,618	11,265,143	1,318,525	13.3%	2.8%
Training & Conference	783,480	796,725	13,245	1.7%	0.2%
Materials & Supplies	17,230,464	17,418,909	188,445	1.1%	4.4%
Other Operating Costs	26,387,729	27,522,941	1,135,212	4.3%	6.9%
PY Encumbrances	1,800,000	1,800,000	0	0.0%	0.5%
Contingency	1,218,275	501,029	(717,246)	(58.9%)	0.1%
Capital Outlay	2,161,552	2,255,443	93,891	4.3%	0.6%
Existing/Committed Debt Service	64,061,477	64,918,196	856,719	1.3%	16.2%
Payments To Other Agencies	134,580,553	135,051,435	470,882	0.3%	33.8%
Other Financing Uses	1,760,755	1,760,755	0	0.0%	0.4%
<b>Total Expenditure Uses</b>	<b>394,110,326</b>	<b>399,819,198</b>	<b>5,708,872</b>	<b>1.4%</b>	<b>100.0%</b>

## General Fund Budget Summary By Service Areas

### Comparison of 2013-14 Adopted To 2012-13 Adopted Budget

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	2013-14 <u>Adopted</u>	2012-13 <u>Adopted</u>	Increase <u>(Decrease)</u>	% <u>Diff.</u>	2013-14 Source of Funds		
					<u>Other</u>	<u>Inter-Gov't'l</u>	<u>County</u>
<b><u>PUBLIC SAFETY</u></b>							
Animal Control	1,951,521	1,948,112	3,409	0.2	428,500	0	<b>1,523,021</b>
Emergency Management	443,500	360,810	82,690	22.9	0	100,000	<b>343,500</b>
Interagency Communications	1,194,636	1,421,850	(227,214)	(16.0)	60,635	497,128	<b>636,873</b>
Sheriff	41,392,751	41,040,054	352,697	0.9	4,603,172	2,187,830	<b>34,601,749</b>
Emergency Services	16,584,193	16,545,075	39,118	0.2	10,946,323	0	<b>5,637,870</b>
Court Services	553,983	473,272	80,711	17.1	0	372,551	<b>181,432</b>
<b>Total Public Safety</b>	<b>62,120,584</b>	<b>61,789,173</b>	<b>331,411</b>	<b>0.5</b>	<b>16,038,630</b>	<b>3,157,509</b>	<b>42,924,445</b>
<b><u>ENVIRONMENTAL MANAGEMENT</u></b>							
Environmental Assist. & Prot.	2,177,663	2,213,592	(35,929)	(1.6)	192,985	825,800	<b>1,158,878</b>
Inspections	282,850	296,930	(14,080)	(4.7)	0	0	<b>282,850</b>
<b>Total Env. Management</b>	<b>2,460,513</b>	<b>2,510,522</b>	<b>(50,009)</b>	<b>(2.0)</b>	<b>192,985</b>	<b>825,800</b>	<b>1,441,728</b>
<b><u>HEALTH</u></b>							
Medical Examiner	190,000	190,000	0	0.0	0	0	<b>190,000</b>
CenterPoint Human Services	6,149,637	6,258,706	(109,069)	(1.7)	0	95,000	<b>6,054,637</b>
Public Health	23,524,645	23,209,434	315,211	1.4	9,931,531	5,779,992	<b>7,813,122</b>
<b>Total Health</b>	<b>29,864,282</b>	<b>29,658,140</b>	<b>206,142</b>	<b>0.7</b>	<b>9,931,531</b>	<b>5,874,992</b>	<b>14,057,759</b>
<b><u>SOCIAL SERVICES</u></b>							
Social Services	52,167,177	49,517,956	2,649,221	5.4	961,400	36,410,214	<b>14,795,563</b>
Youth Services	1,406,331	1,374,685	31,646	2.3	0	757,000	<b>649,331</b>
<b>Total Social Services</b>	<b>53,573,508</b>	<b>50,892,641</b>	<b>2,680,867</b>	<b>5.3</b>	<b>961,400</b>	<b>37,167,214</b>	<b>15,444,894</b>
<b><u>EDUCATION</u></b>							
N.C. Cooperative Ext. Service	822,318	813,157	9,161	1.1	112,567	120,467	<b>589,284</b>
Forsyth Tech Comm. College	8,906,742	8,503,904	402,838	4.7	322,979	0	<b>8,583,763</b>
Schools	114,430,445	114,409,070	21,375	0.0	1,344,139	0	<b>113,086,306</b>
<b>Total Education</b>	<b>124,159,505</b>	<b>123,726,131</b>	<b>433,374</b>	<b>0.4</b>	<b>1,779,685</b>	<b>120,467</b>	<b>122,259,353</b>
<b><u>CULTURE &amp; RECREATION</u></b>							
Library	7,465,270	7,297,201	168,069	2.3	123,690	445,949	<b>6,895,631</b>
Parks & Recreation	7,836,443	7,895,497	(59,054)	(0.7)	4,016,275	386,418	<b>3,433,750</b>
<b>Total Culture &amp; Recreation</b>	<b>15,301,713</b>	<b>15,192,698</b>	<b>109,015</b>	<b>0.7</b>	<b>4,139,965</b>	<b>832,367</b>	<b>10,329,381</b>

**General Fund Budget Summary By Service Areas  
Comparison of 2013-14 Adopted To 2012-13 Adopted Budget**

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	2013-14 <u>Adopted</u>	2012-13 <u>Adopted</u>	Increase <u>(Decrease)</u>	% <u>Diff.</u>	2013-14 Source of Funds		
					<u>Other</u>	<u>Inter-Gov't</u>	<u>County</u>
<b><u>COMMUNITY &amp; ECONOMIC DEVELOP.</u></b>							
Housing	468,586	433,216	35,370	8.2	0	60,000	<b>408,586</b>
Economic Development	2,209,282	1,909,291	299,991	15.7	30,374	150,000	<b>2,028,908</b>
Planning	1,448,490	1,528,210	(79,720)	(5.2)	0	0	<b>1,448,490</b>
<b>Total Comm. &amp; Econ. Dev.</b>	<b>4,126,358</b>	<b>3,870,717</b>	<b>255,641</b>	<b>6.6</b>	<b>30,374</b>	<b>210,000</b>	<b>3,885,984</b>
<b><u>ADMINISTRATION &amp; SUPPORT</u></b>							
Budget & Management	493,348	485,501	7,847	1.6	0	0	<b>493,348</b>
Management Info Services	8,160,330	8,341,532	(181,202)	(2.2)	19,200	0	<b>8,141,130</b>
Finance	2,204,467	2,167,657	36,810	1.7	49,700	0	<b>2,154,767</b>
General Services	13,001,691	12,872,855	128,836	1.0	307,600	550,000	<b>12,144,091</b>
Human Resources	921,459	1,078,856	(157,397)	(14.6)	0	0	<b>921,459</b>
Purchasing	149,430	147,140	2,290	1.6	0	0	<b>149,430</b>
Attorney	1,293,343	1,288,380	4,963	0.4	0	0	<b>1,293,343</b>
County Comm. & Manager	1,075,366	1,056,054	19,312	1.8	0	0	<b>1,075,366</b>
<b>Total Admin. &amp; Support</b>	<b>27,299,434</b>	<b>27,437,975</b>	<b>(138,541)</b>	<b>(0.5)</b>	<b>376,500</b>	<b>550,000</b>	<b>26,372,934</b>
<b><u>GENERAL GOVERNMENT</u></b>							
Board of Elections	1,083,562	1,160,553	(76,991)	(6.6)	0	237,513	<b>846,049</b>
Non-Departmental	6,575,024	5,345,140	1,229,884	23.0	715,000	532,000	<b>5,328,024</b>
Register of Deeds	1,469,667	1,333,575	136,092	10.2	3,227,767	0	<b>(1,758,100)</b>
Tax Administration	5,711,044	5,520,290	190,754	3.5	1,073,467	0	<b>4,637,577</b>
<b>Total General Government</b>	<b>14,839,297</b>	<b>13,359,558</b>	<b>1,479,739</b>	<b>11.1</b>	<b>5,016,234</b>	<b>769,513</b>	<b>9,053,550</b>
<b>SPECIAL APPROPRIATIONS</b>	<b>1,155,808</b>	<b>1,611,294</b>	<b>(455,486)</b>	<b>(28.3)</b>	<b>0</b>	<b>1,073,108</b>	<b>82,700</b>
<b>DEBT SERVICE</b>	<b>64,918,196</b>	<b>64,061,477</b>	<b>856,719</b>	<b>1.3</b>	<b>8,381,024</b>	<b>2,388,349</b>	<b>54,148,823</b>
<b>TOTAL</b>	<b><u>399,819,198</u></b>	<b><u>394,110,326</u></b>	<b><u>5,708,872</u></b>	<b><u>1.4</u></b>	<b><u>46,848,328</u></b>	<b><u>52,969,319</u></b>	<b><u>300,001,551</u></b>

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## General Fund Expenditures By Service Area/Department

	FY 11-12 Prior Year Actual	FY 12-13 Current Year Original      Estimate		Request	FY 13-14 Continuation Recommend	Adopted
<b><u>PUBLIC SAFETY</u></b>						
Animal Control	1,807,662	1,948,112	1,839,673	1,958,592	1,953,584	1,951,521
Emergency Management	445,413	360,810	348,515	443,500	443,500	443,500
Interagency Communications	1,338,205	1,421,850	1,269,300	1,263,542	1,194,767	1,194,636
Sheriff	39,234,556	41,040,054	39,549,876	43,975,281	41,438,717	41,392,751
Emergency Services	15,443,506	16,545,075	16,102,080	17,093,185	16,598,534	16,584,193
Court Services	501,834	473,272	526,734	553,983	553,983	553,983
<b>Total Public Safety</b>	<b>58,771,176</b>	<b>61,789,173</b>	<b>59,636,178</b>	<b>65,288,083</b>	<b>62,183,085</b>	<b>62,120,584</b>
<b><u>ENVIRONMENTAL MANAGEMENT</u></b>						
Environmental Assist. & Prot.	1,919,657	2,213,592	2,036,581	2,238,147	2,181,148	2,177,663
Inspections	558,131	296,930	413,641	282,850	282,850	282,850
<b>Total Environ. Mngt.</b>	<b>2,477,788</b>	<b>2,510,522</b>	<b>2,450,222</b>	<b>2,520,997</b>	<b>2,463,998</b>	<b>2,460,513</b>
<b><u>HEALTH</u></b>						
Medical Examiner	173,100	190,000	180,000	190,000	190,000	190,000
CenterPoint Human Svcs.	5,692,674	6,258,706	5,882,218	6,258,706	6,148,706	6,149,637
Public Health	19,637,832	23,209,434	20,085,950	24,005,932	23,542,741	23,524,645
<b>Total Health</b>	<b>25,503,606</b>	<b>29,658,140</b>	<b>26,148,168</b>	<b>30,454,638</b>	<b>29,881,447</b>	<b>29,864,282</b>
<b><u>SOCIAL SERVICES</u></b>						
Social Services	48,245,645	49,517,956	50,215,867	52,689,447	52,028,251	52,167,177
Youth Services	1,450,323	1,374,685	1,330,748	1,415,136	1,407,966	1,406,331
<b>Total Social Services</b>	<b>49,695,968</b>	<b>50,892,641</b>	<b>51,546,615</b>	<b>54,104,583</b>	<b>53,436,217</b>	<b>53,573,508</b>
<b><u>EDUCATION</u></b>						
N.C. Coop. Ext. Service	688,186	813,157	793,252	835,763	822,787	822,318
F. Tech. Comm. College	7,686,283	8,503,904	8,574,096	9,132,514	8,906,742	8,906,742
Schools	112,020,566	114,409,070	114,409,070	116,302,737	116,302,737	114,430,445
<b>Total Education</b>	<b>120,395,035</b>	<b>123,726,131</b>	<b>123,776,418</b>	<b>126,271,014</b>	<b>126,032,266</b>	<b>124,159,505</b>
<b><u>CULTURE &amp; RECREATION</u></b>						
Library	7,086,752	7,297,201	7,174,951	7,887,912	7,473,788	7,465,270
Parks & Recreation	6,994,452	7,895,497	7,265,612	7,808,857	7,662,897	7,836,443
<b>Total Culture &amp; Rec.</b>	<b>14,081,204</b>	<b>15,192,698</b>	<b>14,440,563</b>	<b>15,696,769</b>	<b>15,136,685</b>	<b>15,301,713</b>
<b><u>COMMUNITY &amp; ECONOMIC DEVELOP.</u></b>						
Housing	373,160	433,216	397,513	433,016	433,016	468,586
Economic Development	5,267,168	1,909,291	2,124,474	2,360,819	2,256,925	2,209,282
Planning	1,459,617	1,528,210	1,448,590	1,448,490	1,448,490	1,448,490
<b>Total Comm. &amp; Ec. Dev.</b>	<b>7,099,945</b>	<b>3,870,717</b>	<b>3,970,577</b>	<b>4,242,325</b>	<b>4,138,431</b>	<b>4,126,358</b>

## General Fund Expenditures By Service Area/Department

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	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		Request	FY 13-14 Continuation <u>Recommend</u> <u>Adopted</u>	
<b><u>ADMINISTRATION &amp; SUPPORT</u></b>						
Budget & Management	499,459	485,501	444,865	506,712	481,840	493,348
Management Info Services	7,550,492	8,341,532	8,198,509	8,343,408	8,167,984	8,160,330
Finance	2,030,973	2,167,657	2,245,300	2,265,744	2,207,009	2,204,467
General Services	12,342,883	12,872,855	11,099,183	13,990,583	13,164,035	13,001,691
Human Resources	1,037,767	1,078,856	1,151,419	922,680	922,680	921,459
Purchasing	98,746	147,140	158,290	149,430	149,430	149,430
Attorney	1,275,199	1,288,380	1,244,798	1,295,376	1,295,376	1,293,343
County Comm. & Manager	1,062,368	1,056,054	1,098,298	1,076,325	1,076,325	1,075,366
<b>Total Admin. &amp; Support</b>	<b>25,897,887</b>	<b>27,437,975</b>	<b>25,640,662</b>	<b>28,550,258</b>	<b>27,464,679</b>	<b>27,299,434</b>
<b><u>GENERAL GOVERNMENT</u></b>						
Board of Elections	895,440	1,160,553	1,293,247	1,087,517	1,083,817	1,083,562
Non-Departmental	4,032,634	5,345,140	8,123,356	10,389,955	10,243,725	6,575,024
Register of Deeds	1,304,200	1,333,575	1,362,362	1,471,652	1,473,069	1,469,667
Tax Administration	5,117,289	5,520,290	6,200,762	5,897,333	5,720,348	5,711,044
<b>Total General Government</b>	<b>11,349,563</b>	<b>13,359,558</b>	<b>16,979,727</b>	<b>18,846,457</b>	<b>18,520,959</b>	<b>14,839,297</b>
<b>SPECIAL APPROPS.</b>	<b>1,949,256</b>	<b>1,611,294</b>	<b>1,554,743</b>	<b>2,037,503</b>	<b>1,584,762</b>	<b>1,155,808</b>
<b>DEBT SERVICE</b>	<b>62,467,173</b>	<b>64,061,477</b>	<b>62,233,275</b>	<b>64,918,196</b>	<b>64,918,196</b>	<b>64,918,196</b>
<b>LESS ESTIMATED ENCUMBRANCES</b>	<b>0</b>	<b>0</b>	<b>(1,800,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b><u>379,688,601</u></b>	<b><u>394,110,326</u></b>	<b><u>386,577,148</u></b>	<b><u>412,930,823</u></b>	<b><u>405,760,725</u></b>	<b><u>399,819,198</u></b>

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## General Fund Revenues By Service Area/Department

	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 13-14 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>PUBLIC SAFETY</u></b>						
Animal Control	408,766	397,100	376,636	419,600	428,500	428,500
Emergency Management	0	12,925	136,000	100,000	100,000	100,000
Interagency Communications	580,355	635,145	559,664	557,763	557,763	557,763
Sheriff	6,051,368	6,355,003	6,225,993	6,899,002	6,791,002	6,791,002
Emergency Services	10,938,203	11,467,811	10,413,511	10,950,823	10,946,323	10,946,323
Court Services	357,683	295,162	345,302	372,551	372,551	372,551
<b>Total Public Safety</b>	<b>18,336,375</b>	<b>19,163,146</b>	<b>18,057,106</b>	<b>19,299,739</b>	<b>19,196,139</b>	<b>19,196,139</b>
<b><u>ENVIRONMENTAL MANAGEMENT</u></b>						
Environmental Assist. & Prot.	1,157,661	1,018,785	1,021,247	1,038,785	1,018,785	1,018,785
<b>Total Environ. Mngt.</b>	<b>1,157,661</b>	<b>1,018,785</b>	<b>1,021,247</b>	<b>1,038,785</b>	<b>1,018,785</b>	<b>1,018,785</b>
<b><u>HEALTH</u></b>						
CenterPoint Human Svcs.	99,674	95,000	95,000	95,000	95,000	95,000
Public Health	14,969,614	15,548,632	13,173,432	15,781,523	15,711,523	15,711,523
<b>Total Health</b>	<b>15,069,288</b>	<b>15,643,632</b>	<b>13,268,432</b>	<b>15,876,523</b>	<b>15,806,523</b>	<b>15,806,523</b>
<b><u>SOCIAL SERVICES</u></b>						
Social Services	35,331,271	35,171,658	35,140,979	37,449,114	37,371,614	37,371,614
Youth Services	736,760	877,300	619,800	657,000	757,000	757,000
<b>Total Social Services</b>	<b>36,068,031</b>	<b>36,048,958</b>	<b>35,760,779</b>	<b>38,106,114</b>	<b>38,128,614</b>	<b>38,128,614</b>
<b><u>EDUCATION</u></b>						
N.C. Cooperative Ext. Svc.	252,099	229,044	241,570	233,034	233,034	233,034
Forsyth Technical Comm. Coll.	0	361,000	361,000	322,979	322,979	322,979
WS/FC Schools	0	1,735,000	1,735,000	1,344,139	1,344,139	1,344,139
<b>Total Education</b>	<b>252,099</b>	<b>2,325,044</b>	<b>2,337,570</b>	<b>1,900,152</b>	<b>1,900,152</b>	<b>1,900,152</b>
<b><u>CULTURE &amp; RECREATION</u></b>						
Library	408,777	387,345	479,334	484,469	569,639	569,639
Parks & Recreation	4,134,584	4,779,647	4,367,402	4,448,839	4,402,693	4,402,693
<b>Total Culture &amp; Recreation</b>	<b>4,543,361</b>	<b>5,166,992</b>	<b>4,846,736</b>	<b>4,933,308</b>	<b>4,972,332</b>	<b>4,972,332</b>
<b><u>COMM. &amp; ECONOMIC DEVELOP.</u></b>						
Housing	12,800	60,000	24,000	60,000	60,000	60,000
Economic Development	5,062	325,000	358,574	180,374	180,374	180,374
<b>Total Comm. &amp; Ec. Dev.</b>	<b>17,862</b>	<b>385,000</b>	<b>382,574</b>	<b>240,374</b>	<b>240,374</b>	<b>240,374</b>

## General Fund Revenues By Service Area/Department

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	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 13-14 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>ADMINISTRATION &amp; SUPPORT</u></b>						
Budget & Management	17,510	0	0	0	0	0
Management Info Svcs.	17,884	18,750	19,216	19,200	19,200	19,200
Finance	322,298	49,700	58,500	49,700	49,700	49,700
General Services	1,030,120	981,600	732,329	858,100	857,600	857,600
Human Resources	127	0	0	0	0	0
County Attorney	72	0	0	0	0	0
County Comm. & Manager	5	0	27	0	0	0
<b>Total Admin. &amp; Support</b>	<b>1,388,016</b>	<b>1,050,050</b>	<b>810,072</b>	<b>927,000</b>	<b>926,500</b>	<b>926,500</b>
<b><u>GENERAL GOVERNMENT</u></b>						
Board of Elections	45,921	70	159	237,513	237,513	237,513
Non-Departmental	291,395,279	297,124,034	289,639,609	313,719,261	307,190,078	301,248,551
Register of Deeds	2,961,921	2,953,150	3,559,295	3,585,800	3,227,767	3,227,767
Tax Administration	1,269,237	1,155,410	1,318,911	1,223,773	1,073,467	1,073,467
<b>Total Gen. Government</b>	<b>295,672,358</b>	<b>301,232,664</b>	<b>294,517,974</b>	<b>318,766,347</b>	<b>311,728,825</b>	<b>305,787,298</b>
<b>SPECIAL APPROPS.</b>	<b>1,098,507</b>	<b>1,097,220</b>	<b>1,040,355</b>	<b>1,073,108</b>	<b>1,073,108</b>	<b>1,073,108</b>
<b>DEBT SERVICE</b>	<b>8,091,355</b>	<b>10,978,835</b>	<b>10,429,449</b>	<b>10,769,373</b>	<b>10,769,373</b>	<b>10,769,373</b>
<b>TOTAL</b>	<b><u>381,694,913</u></b>	<b><u>394,110,326</u></b>	<b><u>382,472,294</u></b>	<b><u>412,930,823</u></b>	<b><u>405,760,725</u></b>	<b><u>399,819,198</u></b>



## General Fund Expenditures By Object Level 1/Department

	FY 11-12	FY 12-13		FY 13-14		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>PERSONAL SERVICES</u></b>						
Animal Control	1,377,504	1,443,155	1,401,076	1,448,393	1,448,393	1,446,330
Interagency Communications	166,277	164,759	171,216	167,566	167,566	167,435
Sheriff	29,534,736	30,305,223	29,473,829	31,869,275	30,867,515	30,821,549
Emergency Services	12,936,757	13,757,181	13,357,195	13,905,237	13,903,213	13,888,872
Environmental Assist. & Prot.	1,694,262	1,841,051	1,768,723	1,825,095	1,803,848	1,800,363
Inspections	1,475	1,800	1,800	1,800	1,800	1,800
Public Health	14,450,175	16,389,100	14,565,824	16,923,498	16,796,440	16,778,344
Social Services	21,958,599	22,995,157	22,981,721	23,399,991	23,398,795	23,359,812
Youth Services	949,834	967,177	973,840	1,011,584	1,011,584	1,009,949
N.C. Cooperative Extension	481,190	545,556	176,948	167,164	167,164	166,695
Library	5,129,215	5,271,092	5,173,817	5,290,920	5,289,632	5,281,114
Parks & Recreation	4,184,875	4,418,564	4,208,467	4,473,903	4,385,188	4,378,398
Housing	272,627	346,630	299,729	345,931	345,931	345,248
Budget & Management	483,624	473,214	433,299	482,792	459,920	459,278
Management Info Services	4,542,871	4,332,617	4,293,229	4,301,116	4,295,626	4,287,972
Finance	1,626,220	1,651,763	1,674,078	1,738,854	1,680,119	1,677,577
General Services	5,654,349	5,902,892	5,418,437	5,935,752	5,914,309	5,901,965
Human Resources	870,713	889,752	943,055	701,640	701,640	700,419
Attorney	1,233,089	1,238,775	1,200,183	1,245,210	1,245,210	1,243,177
Board of Elections	573,944	609,397	674,619	664,949	664,949	664,694
Co. Commissioners & Mngr.	963,069	926,324	962,013	945,499	945,499	944,540
Register of Deeds	1,180,785	1,172,201	1,205,417	1,193,502	1,197,319	1,193,917
Tax Administration	4,089,867	4,254,823	4,190,066	4,321,733	4,321,733	4,312,429
Special Appropriations	2	0	0	0	0	0
Non-Departmental	2,874,104	1,644,200	3,036,791	3,509,065	3,509,065	3,009,065
<b>Total Personal Services</b>	<b>117,230,163</b>	<b>121,542,403</b>	<b>118,585,372</b>	<b>125,870,469</b>	<b>124,522,458</b>	<b>123,840,942</b>
<b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b>						
Animal Control	127,168	151,920	140,305	153,903	151,450	151,450
Interagency Communications	0	17,321	17,230	20,667	20,667	20,667
Sheriff	4,290,597	4,057,144	4,138,465	4,513,322	4,269,644	4,269,644
Emergency Services	62,905	78,519	76,725	111,998	82,075	82,075
Environmental Assist. & Prot.	1,787	1,750	1,750	1,850	1,750	1,750
Medical Examiner	173,100	190,000	180,000	190,000	190,000	190,000
Public Health	456,513	477,677	480,348	484,835	437,155	437,155
Social Services	359,740	203,000	239,024	1,056,500	426,500	426,500
Youth Services	76,204	81,286	67,680	84,566	84,566	84,566
N.C. Cooperative Extension	60	400	100	1,870	1,270	1,270
Library	19,551	20,355	20,000	20,355	20,355	20,355
Parks & Recreation	137,603	186,380	185,180	182,880	182,880	182,880
Housing	150	0	150	150	150	150
Budget & Management	635	650	635	650	650	650
Finance	89,462	161,000	218,241	161,000	161,000	161,000
General Services	804,051	805,000	796,450	865,000	865,000	865,000
Human Resources	42,463	47,000	46,000	46,600	46,600	46,600

## General Fund Expenditures By Object Level 1/Department

	FY 11-12	FY 12-13		FY 13-14		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>PROFESSIONAL &amp; TECH. SVCS. (Contd.)</u></b>						
Economic Development	90,559	33,000	68,000	0	0	0
Attorney	3,511	1,000	1,000	1,000	1,000	1,000
Board of Elections	114,754	218,000	297,416	40,149	40,149	40,149
Co. Commissioners & Mngr.	2,019	3,000	11,000	4,000	4,000	4,000
Tax Administration	204,054	302,000	370,500	469,000	304,725	304,725
Non-Departmental	60,350	71,000	71,000	71,000	71,000	71,000
<b>Total Prof. &amp; Tech Services</b>	<b>7,117,236</b>	<b>7,107,402</b>	<b>7,427,199</b>	<b>8,481,295</b>	<b>7,362,586</b>	<b>7,362,586</b>
<b><u>PURCHASED PROPERTY SERVICES</u></b>						
Animal Control	21,798	29,763	22,471	27,993	27,293	27,293
Interagency Communications	1,105,501	1,147,190	954,390	948,030	888,030	888,030
Sheriff	534,074	611,397	512,854	511,040	475,868	475,868
Emergency Services	191,707	252,364	239,444	288,585	250,999	250,999
Court Services	352	0	0	0	0	0
Environmental Assist. & Prot.	6,817	8,200	7,618	8,200	8,200	8,200
Public Health	229,149	246,979	250,932	258,031	202,392	202,392
Social Services	27,777	36,800	39,998	42,475	132,475	132,475
Youth Services	12,574	19,355	7,505	19,383	19,383	19,383
N.C. Cooperative Extension	30,158	10,320	10,412	10,600	9,650	9,650
Library	309,138	303,005	298,879	333,906	302,820	302,820
Parks & Recreation	607,518	695,316	692,980	728,279	718,138	718,138
Housing	0	0	100	100	100	100
Budget & Management	110	120	120	120	120	120
Management Info. Services	538,492	814,033	764,625	915,318	848,868	848,868
Finance	5	1,000	250	1,000	1,000	1,000
General Services	1,223,749	1,213,660	1,205,225	1,428,150	1,302,900	1,302,900
Human Resources	505	950	500	750	750	750
Attorney	4,950	4,380	4,350	4,380	4,380	4,380
Board of Elections	27,828	106,590	89,019	115,672	115,472	115,472
Co. Commissioners & Mngr.	0	450	450	450	450	450
Register of Deeds	9,686	22,000	5,000	10,000	10,000	10,000
Tax Administration	2,157	5,746	2,917	5,806	5,806	5,806
<b>Total Purchased Prop. Svcs.</b>	<b>4,884,045</b>	<b>5,529,618</b>	<b>5,110,039</b>	<b>5,658,268</b>	<b>5,325,094</b>	<b>5,325,094</b>
<b><u>OTHER PURCHASED SERVICES</u></b>						
Animal Control	27,888	35,955	26,811	34,982	34,982	34,982
Emergency Management	0	0	0	100,000	100,000	100,000
Interagency Communications	9,943	11,100	10,200	16,700	16,700	16,700
Sheriff	1,798,676	1,928,839	1,803,901	1,990,988	1,987,694	1,987,694
Emergency Services	620,022	1,057,910	1,034,264	971,588	914,888	914,888
Court Services	497,467	470,558	524,916	546,483	546,483	546,483
Environmental Assist. & Prot.	32,198	35,330	28,257	36,240	34,740	34,740
Public Health	565,516	594,294	601,105	604,851	554,249	554,249
Social Services	1,763,188	1,557,002	2,705,179	1,649,952	1,649,952	1,649,952
Youth Services	69,454	85,050	48,850	80,600	75,600	75,600

## General Fund Expenditures By Object Level 1/Department

	FY 11-12	FY 12-13		FY 13-14		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>OTHER PURCHASED SERVICES (Contd.)</u></b>						
N.C. Cooperative Extension	15,095	19,605	407,688	419,915	419,415	419,415
Library	350,839	377,697	451,939	534,172	516,794	516,794
Parks & Recreation	390,384	554,294	534,409	577,977	573,757	573,757
Housing	35,180	34,160	34,838	34,160	34,160	34,160
Budget & Management	2,692	1,000	1,000	10,900	10,900	10,900
Management Info. Services	1,186,309	1,349,750	1,253,375	1,248,556	1,263,756	1,263,756
Finance	273,090	292,950	301,004	293,050	293,050	293,050
General Services	310,802	376,076	371,467	397,386	397,086	397,086
Human Resources	56,926	76,300	94,400	105,100	105,100	105,100
Attorney	9,338	12,074	11,598	12,182	12,182	12,182
Board of Elections	107,508	132,440	110,324	152,950	151,950	151,950
Co. Commissioners & Mngr.	30,756	38,050	39,075	37,750	37,750	37,750
Register of Deeds	78,029	91,900	110,280	144,100	144,100	144,100
Tax Administration	735,802	814,284	845,686	875,950	864,855	864,855
Non-Departmental	0	0	0	525,000	525,000	525,000
<b>Total Other Purchased Svcs.</b>	<b>8,967,102</b>	<b>9,946,618</b>	<b>11,350,566</b>	<b>11,401,532</b>	<b>11,265,143</b>	<b>11,265,143</b>
<b><u>TRAINING &amp; CONFERENCE</u></b>						
Animal Control	0	4,075	2,407	3,725	3,725	3,725
Interagency Communications	165	1,370	717	4,975	1,750	1,750
Sheriff	75,749	128,796	108,539	125,280	114,640	114,640
Emergency Services	20,542	35,414	35,494	104,940	35,414	35,414
Court Services	216	0	0	6,000	6,000	6,000
Environmental Assist. & Prot.	12,347	17,991	17,356	40,824	27,991	27,991
Inspections	1,021	1,300	1,300	1,300	1,300	1,300
Public Health	94,898	252,761	225,463	261,961	242,702	242,702
Social Services	39,596	45,000	62,000	48,000	48,000	48,000
Youth Services	10,451	20,170	10,500	21,170	19,000	19,000
N.C. Cooperative Extension	14,688	17,147	14,803	20,228	13,482	13,482
Library	21,266	21,555	21,507	24,575	29,055	29,055
Parks & Recreation	15,760	18,150	18,035	18,385	18,385	18,385
Housing	2,894	4,200	4,056	4,200	4,200	4,200
Budget & Management	7,764	6,500	8,108	8,500	6,500	6,500
Management Info Services	20,232	25,619	23,250	35,250	25,369	25,369
Finance	25,513	36,425	28,100	46,925	46,925	46,925
General Services	4,357	7,150	6,930	13,250	8,600	8,600
Human Resources	10,219	12,200	11,200	11,200	11,200	11,200
Attorney	8,748	11,808	10,831	11,808	11,808	11,808
Board of Elections	13,780	15,689	11,387	17,919	17,919	17,919
Co. Commissioners & Mngr.	39,268	49,400	49,400	49,400	49,400	49,400
Register of Deeds	1,673	750	400	4,750	3,650	3,650
Tax Administration	40,263	50,010	45,027	50,010	49,710	49,710
<b>Total Training &amp; Conference</b>	<b>481,410</b>	<b>783,480</b>	<b>716,810</b>	<b>934,575</b>	<b>796,725</b>	<b>796,725</b>

## General Fund Expenditures By Object Level 1/Department

	FY 11-12	FY 12-13		FY 13-14		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
Animal Control	241,411	255,678	228,973	262,030	260,175	260,175
Interagency Communications	41,724	57,503	50,320	81,168	75,618	75,618
Sheriff	1,863,094	2,484,592	2,215,053	2,957,188	2,350,567	2,350,567
Emergency Services	869,286	868,837	899,337	1,102,669	922,045	922,045
Court Services	1,131	2,714	1,818	1,500	1,500	1,500
Environmental Assist. & Prot.	62,950	53,765	52,693	67,610	54,990	54,990
Public Health	3,605,887	5,167,938	3,843,503	5,340,380	5,190,813	5,190,813
Social Services	197,066	184,500	209,023	638,500	548,500	548,500
Youth Services	74,074	79,375	37,098	76,508	76,508	76,508
N.C. Cooperative Extension	102,342	122,519	119,618	131,477	127,522	127,522
Library	1,214,954	1,231,582	1,148,764	1,598,724	1,245,422	1,245,422
Parks & Recreation	1,546,873	1,565,095	1,519,105	1,616,399	1,575,515	1,575,515
Housing	2,943	4,420	3,479	4,420	4,420	4,420
Budget & Management	4,148	1,900	1,203	1,250	1,250	1,250
Management Infor. Services	1,190,965	1,500,960	1,595,762	1,680,253	1,521,450	1,521,450
Finance	12,791	16,400	15,323	16,900	16,900	16,900
General Services	3,201,813	3,435,530	3,216,050	3,400,240	3,228,985	3,228,985
Human Resources	37,026	28,600	32,210	33,200	33,200	33,200
Attorney	11,511	9,228	9,218	9,228	9,228	9,228
Board of Elections	27,770	61,600	54,977	59,343	56,843	56,843
Co. Commissioners & Mngr.	22,914	29,514	27,044	29,514	29,514	29,514
Register of Deeds	18,015	24,350	38,615	41,600	40,400	40,400
Tax Administration	25,064	43,864	30,174	48,244	47,544	47,544
<b>Total Materials &amp; Supplies</b>	<b>14,375,752</b>	<b>17,230,464</b>	<b>15,349,360</b>	<b>19,198,345</b>	<b>17,418,909</b>	<b>17,418,909</b>
<b><u>OTHER OPERATING COSTS</u></b>						
Animal Control	11,893	27,566	17,630	27,566	27,566	27,566
Interagency Communications	14,595	22,607	15,227	24,436	24,436	24,436
Sheriff	606,733	576,080	491,984	663,043	591,939	591,939
Emergency Services	69,674	268,300	228,745	282,849	263,350	263,350
Court Services	2,668	0	0	0	0	0
Environmental Assist. & Prot.	2,688	18,087	4,935	19,215	19,215	19,215
Public Health	126,763	80,685	63,565	82,376	81,490	81,490
Social Services	23,899,679	24,476,497	23,893,922	25,854,029	25,824,029	25,824,029
Youth Services	226,505	71,272	150,275	70,325	70,325	70,325
N.C. Cooperative Extension	6,041	14,037	5,810	13,436	13,211	13,211
Library	33,799	41,915	42,285	41,930	39,710	39,710
Parks & Recreation	44,446	393,067	55,330	67,775	65,775	65,775
Housing	14,441	18,051	29,406	18,300	18,300	18,300
Budget & Management	486	2,117	500	2,500	2,500	2,500
Management Info Services	12,900	18,853	17,803	18,915	18,915	18,915
Finance	3,892	8,119	8,304	8,015	8,015	8,015
General Services	66,369	74,852	47,929	85,805	77,655	77,655

## General Fund Expenditures By Object Level 1/Department

	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		FY 13-14 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>	
<b><u>OTHER OPERATING COSTS (Contd.)</u></b>						
Human Resources	19,915	24,054	24,054	24,190	24,190	24,190
Attorney	4,052	11,115	7,618	11,568	11,568	11,568
Board of Elections	29,856	16,837	55,505	36,535	36,535	36,535
Co. Commissioners & Mngr.	4,342	9,316	9,316	9,712	9,712	9,712
Register of Deeds	1,068	2,374	650	2,700	2,600	2,600
Tax Administration	20,082	49,563	108,417	126,590	125,975	125,975
Special Appropriations	20,934	0	310	0	0	0
Non-Departmental	415,843	162,365	160,365	165,930	165,930	165,930
<b>Total Other Operating Costs</b>	<b>25,659,664</b>	<b>26,387,729</b>	<b>25,439,885</b>	<b>27,657,740</b>	<b>27,522,941</b>	<b>27,522,941</b>
<b><u>PRIOR YEAR ENCUMBRANCES</u></b>						
Non-Departmental	0	1,800,000	0	3,800,000	3,800,000	1,800,000
<b>Total PY Encumbrances</b>	<b>0</b>	<b>1,800,000</b>	<b>0</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>1,800,000</b>
<b><u>CONTINGENCY</u></b>						
Social Services	0	20,000	85,000	0	0	0
N.C. Cooperative Extension	0	25,700	0	22,000	22,000	22,000
Library	0	30,000	10,000	30,000	30,000	30,000
Management Information Svcs.	0	80,000	80,000	0	50,000	50,000
Non-Departmental	0	1,062,575	0	1,713,960	1,567,730	399,029
<b>Total Contingency</b>	<b>0</b>	<b>1,218,275</b>	<b>175,000</b>	<b>1,765,960</b>	<b>1,669,730</b>	<b>501,029</b>
<b><u>PROPERTY</u></b>						
Emergency Management	132,005	12,925	3,995	0	0	0
Interagency Communications	0	0	50,000	0	0	0
Sheriff	276,973	701,833	560,519	1,105,115	540,820	540,820
Emergency Services	418,663	0	4,326	98,769	0	0
Environmental Assist. & Prot.	21,206	33,768	31,479	53,063	44,364	44,364
Public Health	105,924	0	55,210	50,000	37,500	37,500
Youth Services	31,227	51,000	35,000	51,000	51,000	51,000
Library	7,990	0	7,760	13,330	0	0
Parks & Recreation	66,993	64,631	52,106	143,259	143,259	143,259
Management Info Services	58,723	219,700	170,465	144,000	144,000	144,000
General Services	1,077,393	1,057,695	36,695	1,865,000	1,369,500	1,219,500
Register of Deeds	14,944	20,000	2,000	75,000	75,000	75,000
Tax Administration	0	0	607,975	0	0	0
<b>Total Property</b>	<b>2,212,041</b>	<b>2,161,552</b>	<b>1,617,530</b>	<b>3,598,536</b>	<b>2,405,443</b>	<b>2,255,443</b>
<b><u>DEBT SERVICE</u></b>						
Debt	62,467,173	64,061,477	62,233,275	64,918,196	64,918,196	64,918,196
<b>Total Debt Service</b>	<b>62,467,173</b>	<b>64,061,477</b>	<b>62,233,275</b>	<b>64,918,196</b>	<b>64,918,196</b>	<b>64,918,196</b>

## General Fund Expenditures By Object Level 1/Department

	FY 11-12	FY 12-13		FY 13-14		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>PAYMENTS TO OTHER AGENCIES</u></b>						
Emergency Management	313,408	347,885	344,520	343,500	343,500	343,500
Sheriff	253,924	246,150	244,732	240,030	240,030	240,030
Emergency Services	253,950	226,550	226,550	226,550	226,550	226,550
Environmental Assist. & Prot.	85,402	203,650	123,770	186,050	186,050	186,050
Inspections	555,635	293,830	410,541	279,750	279,750	279,750
Centerpoint Human Services	5,692,674	6,258,706	5,882,218	6,258,706	6,148,706	6,149,637
Public Health	3,007	0	0	0	0	0
Social Services	0	0	0	0	0	177,909
N.C. Cooperative Ext. Svc.	38,612	57,873	57,873	49,073	49,073	49,073
Forsyth Technical Comm. Colle	7,686,283	8,503,904	8,574,096	9,132,514	8,906,742	8,906,742
WS/FC School System	110,285,566	112,674,070	112,674,070	114,567,737	114,567,737	112,695,445
Parks & Recreation	0	0	0	0	0	180,336
Housing	0	0	0	0	0	36,253
Budget & Management	0	0	0	0	0	12,150
Planning	1,459,617	1,528,210	1,448,590	1,448,490	1,448,490	1,448,490
Purchasing	98,746	147,140	158,290	149,430	149,430	149,430
Economic Development	5,176,609	1,876,291	2,056,474	2,360,819	2,256,925	2,209,282
Special Appropriations	1,928,320	1,611,294	1,554,433	2,037,503	1,584,762	1,155,808
Non-Departmental	682,337	605,000	605,000	605,000	605,000	605,000
<b>Total Payments T/O Ags.</b>	<b>134,514,090</b>	<b>134,580,553</b>	<b>134,361,157</b>	<b>137,885,152</b>	<b>136,992,745</b>	<b>135,051,435</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	44,925	25,755	25,755	25,755	25,755	25,755
Non-Departmental	0	0	4,250,200	0	0	0
<b>Total Other Financing Uses</b>	<b>1,779,925</b>	<b>1,760,755</b>	<b>6,010,955</b>	<b>1,760,755</b>	<b>1,760,755</b>	<b>1,760,755</b>
<b>LESS ESTIMATED</b>						
<b>ENCUMBRANCES</b>	<b>0</b>	<b>0</b>	<b>(1,800,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND</b>	<b><u>379,688,601</u></b>	<b><u>394,110,326</u></b>	<b><u>386,577,148</u></b>	<b><u>412,930,823</u></b>	<b><u>405,760,725</u></b>	<b><u>399,819,198</u></b>

## General Fund Revenues By Object Level 1/Department

	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 13-14 Continuation <u>Recommend</u> <u>Adopted</u>	
<b><u>TAXES</u></b>						
Parks & Recreation	5	0	0	0	0	0
Tax Administration	0	950	0	970	970	970
Non-Departmental	281,130,124	281,522,630	283,902,999	298,658,543	292,260,708	285,287,958
<b>Total Taxes</b>	<b>281,130,129</b>	<b>281,523,580</b>	<b>283,902,999</b>	<b>298,659,513</b>	<b>292,261,678</b>	<b>285,288,928</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
Animal Control	216,793	235,000	197,390	235,000	230,000	230,000
Sheriff	131,855	125,000	200,700	201,000	201,000	201,000
Emergency Services	11,010	15,000	11,000	15,000	11,000	11,000
Environmental Assist. & Prot.	195,717	191,920	203,920	191,920	191,920	191,920
Public Health	119,206	117,850	117,150	117,560	117,560	117,560
Register of Deeds	52,075	49,500	52,000	50,400	50,400	50,400
Non-Departmental	39,449	40,000	39,000	39,000	39,000	39,000
<b>Total Licenses &amp; Permits</b>	<b>766,105</b>	<b>774,270</b>	<b>821,160</b>	<b>849,880</b>	<b>840,880</b>	<b>840,880</b>
<b><u>INTERGOVERNMENTAL</u></b>						
Debt	3,017,852	2,711,799	2,711,799	2,388,349	2,388,349	2,388,349
Emergency Management	0	12,925	136,000	100,000	100,000	100,000
Interagency Communications	524,320	556,500	498,123	497,128	497,128	497,128
Sheriff	2,134,356	1,920,158	1,728,606	2,188,830	2,187,830	2,187,830
Emergency Services	356,950	0	0	0	0	0
Court Services	357,683	295,162	345,302	372,551	372,551	372,551
Environmental Assist. & Prot.	950,452	825,800	814,990	845,800	825,800	825,800
CenterPoint Human Services	99,674	95,000	95,000	95,000	95,000	95,000
Public Health	5,330,109	5,808,777	5,168,583	5,779,992	5,779,992	5,779,992
Social Services	34,887,079	34,701,908	34,711,258	36,470,214	36,410,214	36,410,214
Youth Services	736,460	877,000	619,500	657,000	757,000	757,000
N.C. Cooperative Extension	98,105	120,467	130,367	120,467	120,467	120,467
Library	285,858	262,965	344,452	360,779	445,949	445,949
Parks & Recreation	328,558	382,117	379,038	432,564	386,418	386,418
Housing	12,800	60,000	24,000	60,000	60,000	60,000
Budget & Management	17,500	0	0	0	0	0
General Services	604,651	700,000	540,000	550,000	550,000	550,000
Economic Development	0	325,000	328,200	150,000	150,000	150,000
Board of Elections	37,750	0	0	237,513	237,513	237,513
Special Appropriations	1,098,507	1,097,220	1,040,355	1,073,108	1,073,108	1,073,108
Non-Departmental	3,412,737	2,177,408	2,190,498	1,625,000	1,625,000	1,625,000
<b>Total Intergovernmental</b>	<b>54,291,401</b>	<b>52,930,206</b>	<b>51,806,071</b>	<b>54,004,295</b>	<b>54,062,319</b>	<b>54,062,319</b>
<b><u>CHARGES FOR SERVICES</u></b>						
Animal Control	165,188	141,150	154,652	165,100	176,500	176,500
Interagency Communications	56,035	78,645	61,541	60,635	60,635	60,635
Sheriff	3,455,391	3,599,573	3,791,671	4,030,557	3,923,557	3,923,557
Emergency Services	7,850,341	8,716,500	7,719,000	8,194,569	8,194,069	8,194,069
Environmental Assist. & Prot.	1,936	600	1,872	600	600	600
Public Health	4,013,333	5,211,473	4,020,951	5,228,251	5,158,251	5,158,251

## General Fund Revenues By Object Level 1/Department

	FY 11-12	FY 12-13		FY 13-14		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>CHARGES FOR SERVICES (Contd.)</u></b>						
Social Services	155,565	176,000	121,941	170,400	170,400	170,400
N. C. Cooperative Extension	36,499	24,000	23,726	28,700	28,700	28,700
Library	48,474	53,800	56,209	50,640	50,640	50,640
Parks & Recreation	3,179,480	3,639,655	3,338,484	3,366,925	3,366,925	3,366,925
Management Info. Services	17,356	18,000	19,000	19,000	19,000	19,000
Finance	48,858	49,700	49,000	49,700	49,700	49,700
General Services	183,038	208,100	169,500	34,000	34,000	34,000
Board of Elections	7,909	0	5	0	0	0
Register of Deeds	2,905,378	2,698,200	3,301,390	3,330,350	2,971,917	2,971,917
Tax Administration	1,151,356	983,460	999,750	901,803	901,497	901,497
Non-Departmental	275	0	350	210,200	112,752	112,752
<b>Total Charges for Services</b>	<b>23,276,412</b>	<b>25,598,856</b>	<b>23,829,042</b>	<b>25,841,430</b>	<b>25,219,143</b>	<b>25,219,143</b>
<b><u>EARNINGS ON INVESTMENTS</u></b>						
Sheriff	0	0	0	0	0	0
Social Services	244	0	0	0	0	0
Library	21	100	0	100	100	100
Finance	7	0	0	0	0	0
Register of Deeds	3,235	3,000	3,000	2,500	3,000	3,000
Non-Departmental	548,115	521,900	427,400	393,000	393,000	393,000
<b>Total Earnings on Invest.</b>	<b>551,622</b>	<b>525,000</b>	<b>430,400</b>	<b>395,600</b>	<b>396,100</b>	<b>396,100</b>
<b><u>OTHER REVENUES</u></b>						
Animal Control	26,785	20,950	24,594	19,500	22,000	22,000
Sheriff	293,330	262,632	266,019	261,130	261,130	261,130
Emergency Services	2,719,902	2,736,311	2,683,511	2,741,254	2,741,254	2,741,254
Environmental Assist. & Prot.	9,556	465	465	465	465	465
Public Health	5,506,966	4,410,532	3,866,748	4,655,720	4,655,720	4,655,720
Social Services	288,383	293,750	307,780	808,500	791,000	791,000
Youth Services	300	300	300	0	0	0
N.C. Cooperative Extension	117,495	84,577	87,477	83,867	83,867	83,867
Library	74,424	70,480	78,673	72,950	72,950	72,950
Parks & Recreation	626,541	757,875	649,880	649,350	649,350	649,350
Budget & Management	10	0	0	0	0	0
Management Info. Services	528	750	216	200	200	200
Finance	273,433	0	9,500	0	0	0
General Services	242,431	73,500	22,829	274,100	273,600	273,600
Human Resources	127	0	0	0	0	0
Economic Development	5,062	0	30,374	30,374	30,374	30,374
Attorney	72	0	0	0	0	0
Board of Elections	262	70	154	0	0	0
County Commissioners & Mngr	5	0	27	0	0	0
Register of Deeds	1,233	2,450	2,905	2,550	2,450	2,450
Tax Administration	117,881	171,000	319,161	321,000	171,000	171,000
Non-Departmental	2,587,589	711,703	431,918	993,435	993,435	993,435
<b>Total Other Revenues</b>	<b>12,892,315</b>	<b>9,597,345</b>	<b>8,782,531</b>	<b>10,914,395</b>	<b>10,748,795</b>	<b>10,748,795</b>



## General Fund Revenues By Object Level 1/Department

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	FY 11-12	FY 12-13		FY 13-14		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>OTHER FINANCING SOURCES</u></b>						
Debt	5,073,503	4,066,636	4,066,636	4,030,620	4,030,620	4,030,620
Sheriff	36,436	447,640	238,997	210,000	210,000	210,000
Forsyth Tech Community Col	0	361,000	361,000	322,979	322,979	322,979
WS/FC Schools	0	1,735,000	1,735,000	1,344,139	1,344,139	1,344,139
Non-Departmental	3,676,990	1,466,695	2,647,444	1,550,552	1,550,552	1,550,552
<b>Total Otr Financing Sources</b>	<b>8,786,929</b>	<b>8,076,971</b>	<b>9,049,077</b>	<b>7,458,290</b>	<b>7,458,290</b>	<b>7,458,290</b>
<b><u>FUND BALANCE</u></b>						
Debt	0	4,200,400	3,651,014	4,350,404	4,350,404	4,350,404
Sheriff	0	0	0	7,484	7,485	7,485
Register of Deeds	0	200,000	200,000	200,000	200,000	200,000
Non-Departmental	0	10,683,698	0	10,249,531	10,215,631	11,246,854
<b>Total Fund Balance</b>	<b>0</b>	<b>15,084,098</b>	<b>3,851,014</b>	<b>14,807,419</b>	<b>14,773,520</b>	<b>15,804,743</b>
<b>TOTAL GENERAL FUND</b>	<b><u>381,694,913</u></b>	<b><u>394,110,326</u></b>	<b><u>382,472,294</u></b>	<b><u>412,930,822</u></b>	<b><u>405,760,725</u></b>	<b><u>399,819,198</u></b>

## General Fund Expenditures At Object Levels 1 & 2

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	FY 11-12	FY 12-13		FY 13-14		
	Prior Year <u>Actual</u>	Original	Estimate	Request	Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>PERSONAL SERVICES</u></b>						
Salaries & Wages	83,188,204	85,073,836	83,056,976	87,572,857	86,677,830	86,085,190
Other Employee Comp.	51,964	3,300	20,112	24,277	24,277	24,277
Employee Benefits	33,973,763	36,441,577	35,486,569	38,249,145	37,796,161	37,707,285
Board Compensation	16,232	23,690	21,715	24,190	24,190	24,190
<b>Total Personal Services</b>	<b>117,230,163</b>	<b>121,542,403</b>	<b>118,585,372</b>	<b>125,870,469</b>	<b>124,522,458</b>	<b>123,840,942</b>
<b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b>						
Professional & Tech. Fees	7,117,236	7,107,402	7,427,199	8,481,295	7,362,586	7,362,586
<b>Total Prof. &amp; Tech Svcs.</b>	<b>7,117,236</b>	<b>7,107,402</b>	<b>7,427,199</b>	<b>8,481,295</b>	<b>7,362,586</b>	<b>7,362,586</b>
<b><u>PURCHASED PROPERTY SERVICES</u></b>						
Maintenance Service	2,893,508	3,506,234	3,139,556	3,661,395	3,322,823	3,322,823
Rent	1,538,101	1,563,036	1,531,425	1,502,110	1,449,921	1,449,921
Utility Services	380,030	426,148	403,572	474,463	442,050	442,050
Construction Services	72,406	34,200	35,486	20,300	110,300	110,300
<b>Total Purchased Prop. Svcs.</b>	<b>4,884,045</b>	<b>5,529,618</b>	<b>5,110,039</b>	<b>5,658,268</b>	<b>5,325,094</b>	<b>5,325,094</b>
<b><u>OTHER PURCHASED SERVICES</u></b>						
Communications	1,047,919	1,175,574	1,082,991	1,187,834	1,177,319	1,177,319
Other Purchased Services	7,099,266	7,837,494	9,331,088	9,233,880	9,108,006	9,108,006
Insurance Premiums	819,917	933,550	936,487	979,818	979,818	979,818
<b>Total Purchased Services</b>	<b>8,967,102</b>	<b>9,946,618</b>	<b>11,350,566</b>	<b>11,401,532</b>	<b>11,265,143</b>	<b>11,265,143</b>
<b><u>TRAINING &amp; CONFERENCE</u></b>						
	<b>481,410</b>	<b>783,480</b>	<b>716,810</b>	<b>934,575</b>	<b>796,725</b>	<b>796,725</b>
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
General Supplies	3,338,036	4,382,679	4,061,527	5,262,505	4,428,133	4,428,133
Energy	3,857,339	4,244,476	3,939,658	4,399,444	4,225,997	4,225,997
Operating Supplies	4,402,053	4,346,719	4,404,700	5,286,956	4,515,339	4,515,339
Inventory Purchases	2,778,324	4,256,590	2,943,475	4,249,440	4,249,440	4,249,440
<b>Total Materials &amp; Supplies</b>	<b>14,375,752</b>	<b>17,230,464</b>	<b>15,349,360</b>	<b>19,198,345</b>	<b>17,418,909</b>	<b>17,418,909</b>
<b><u>OTHER OPERATING COSTS</u></b>						
Support & Assistance	23,521,425	24,252,945	23,666,182	25,508,029	25,483,029	25,483,029
Claims	1,230,914	1,563,628	1,210,542	1,451,788	1,351,688	1,351,688
Other Gen. & Administrative	907,325	571,156	563,161	697,923	688,224	688,224
<b>Total Operating Exps.</b>	<b>25,659,664</b>	<b>26,387,729</b>	<b>25,439,885</b>	<b>27,657,740</b>	<b>27,522,941</b>	<b>27,522,941</b>

## General Fund Expenditures At Object Levels 1 & 2

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	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 13-14 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>PRIOR YR ENCUMBRANCES</u></b>	0	1,800,000	0	3,800,000	3,800,000	1,800,000
<b><u>CONTINGENCY</u></b>	0	1,218,275	175,000	1,765,960	1,669,730	501,029
<b><u>PROPERTY</u></b>						
Improvements O/T Bldgs.	0	18,500	0	0	0	0
Buildings	51,929	21,000	10,000	21,000	21,000	21,000
Vehicles	1,489,979	1,186,831	52,106	2,378,859	1,485,759	1,335,759
Equipment	670,133	935,221	1,555,424	1,198,677	898,684	898,684
<b>Total Capital Outlay</b>	<b>2,212,041</b>	<b>2,161,552</b>	<b>1,617,530</b>	<b>3,598,536</b>	<b>2,405,443</b>	<b>2,255,443</b>
<b><u>DEBT SERVICE</u></b>						
Principal	37,906,328	39,097,637	39,097,637	41,565,057	41,565,057	41,565,057
Interest	24,158,784	24,884,430	23,071,228	23,328,271	23,328,271	23,328,271
Fees	402,061	79,410	64,410	24,868	24,868	24,868
<b>Total Debt Service</b>	<b>62,467,173</b>	<b>64,061,477</b>	<b>62,233,275</b>	<b>64,918,196</b>	<b>64,918,196</b>	<b>64,918,196</b>
<b><u>PAYMENTS TO OTHER AGENCIES</u></b>						
Aid to Other Gov. Units	126,962,345	130,691,376	130,592,580	133,092,017	132,756,245	130,862,578
Other Contracts, Grants, Sub.	7,551,745	3,889,177	3,768,577	4,793,135	4,236,500	4,188,857
<b>Total Pay. T/O Agencies</b>	<b>134,514,090</b>	<b>134,580,553</b>	<b>134,361,157</b>	<b>137,885,152</b>	<b>136,992,745</b>	<b>135,051,435</b>
<b>OPER. TRANSFERS OUT</b>	<b>1,779,925</b>	<b>1,760,755</b>	<b>6,010,955</b>	<b>1,760,755</b>	<b>1,760,755</b>	<b>1,760,755</b>
<b>LESS ESTIMATED ENCUMBRANCES</b>	<b>0</b>	<b>0</b>	<b>(1,800,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b><u>379,688,601</u></b>	<b><u>394,110,326</u></b>	<b><u>386,577,148</u></b>	<b><u>412,930,823</u></b>	<b><u>405,760,725</u></b>	<b><u>399,819,198</u></b>

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## General Fund Revenues At Object Levels 1 & 2

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	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 13-14 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>TAXES</u></b>						
Ad Valorem Taxes	228,768,132	228,276,841	228,961,841	242,016,092	235,618,257	228,645,507
Sales Tax - Local Option	51,528,727	52,500,789	54,129,554	55,932,451	55,932,451	55,932,451
Occupancy Tax	542,596	485,000	519,295	450,000	450,000	450,000
Gross Receipts Tax	290,674	260,950	292,309	260,970	260,970	260,970
<b>Total Taxes</b>	<b>281,130,129</b>	<b>281,523,580</b>	<b>283,902,999</b>	<b>298,659,513</b>	<b>292,261,678</b>	<b>285,288,928</b>
<b><u>LICENSES AND PERMITS</u></b>						
Business Licenses	39,449	40,000	39,000	39,000	39,000	39,000
Non-Business Licenses	314,710	330,500	295,390	331,400	326,400	326,400
Permits	411,946	403,770	486,770	479,480	475,480	475,480
<b>Total Licenses &amp; Permits</b>	<b>766,105</b>	<b>774,270</b>	<b>821,160</b>	<b>849,880</b>	<b>840,880</b>	<b>840,880</b>
<b><u>INTERGOVERNMENTAL</u></b>						
Federal Grants	975,103	888,559	730,638	1,059,695	1,059,695	1,059,695
Other Federal Revenue	2,840,667	2,628,936	2,799,586	2,406,849	2,405,849	2,405,849
State Pass-Thru of Fed. Grts.	39,479,193	38,331,314	38,688,250	40,498,749	40,523,919	40,523,919
State Grants	3,583,956	4,789,033	3,783,656	4,129,062	4,229,062	4,229,062
Other State Revenues	4,137,965	3,037,941	2,912,314	2,436,644	2,436,644	2,436,644
Local Government Grants	2,804,941	2,792,751	2,375,741	2,981,624	2,925,478	2,925,478
Other Local Govt. Revenue	469,576	461,672	515,886	491,672	481,672	481,672
<b>Total Intergovernmental</b>	<b>54,291,401</b>	<b>52,930,206</b>	<b>51,806,071</b>	<b>54,004,295</b>	<b>54,062,319</b>	<b>54,062,319</b>
<b><u>CHARGES FOR SERVICES</u></b>						
General Government	4,283,821	3,927,210	4,508,495	4,515,853	4,058,666	4,058,666
Risk Management	31,703	31,700	31,700	31,700	31,700	31,700
Public Safety Fees	11,533,278	12,542,018	11,731,814	12,455,961	12,360,861	12,360,861
Environmental Protection Fees	1,520	600	1,847	600	600	600
Health Fees	4,006,305	5,203,973	4,014,951	5,220,751	5,150,751	5,150,751
Welfare Fees	155,565	176,000	121,916	170,400	170,400	170,400
Culture & Recreation Fees	3,227,721	3,693,355	3,394,593	3,417,465	3,417,465	3,417,465
Cooperative Extension Fees	36,499	24,000	23,726	28,700	28,700	28,700
<b>Total Chgs. For Services</b>	<b>23,276,412</b>	<b>25,598,856</b>	<b>23,829,042</b>	<b>25,841,430</b>	<b>25,219,143</b>	<b>25,219,143</b>
<b><u>EARNINGS INVESTMENTS</u></b>						
	<b>551,622</b>	<b>525,000</b>	<b>430,400</b>	<b>395,600</b>	<b>396,100</b>	<b>396,100</b>
<b><u>OTHER REVENUES</u></b>						
Sale of Drugs & Med. Supplies	2,764,640	3,436,000	2,900,000	3,436,000	3,436,000	3,436,000
Sale of Merchandise	313,897	377,710	312,462	309,605	309,605	309,605
Other Sales	2,396,688	347,500	230,896	238,800	238,300	238,300
Rents	186,538	226,878	207,977	473,727	473,727	473,727
Other Grants & Gifts	377,242	995,612	509,295	953,590	954,590	954,590

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## General Fund Revenues At Object Levels 1 & 2

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	FY 11-12 Prior Year <u>Actual</u>	FY 12-13 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 13-14 Continuation <u>Recommend</u> <u>Adopted</u>	
<b><u>OTHER REVENUES (Contd.)</u></b>						
Refunds	47,124	36,000	52,105	52,200	52,200	52,200
Reimbursements	6,460,507	3,883,206	4,265,291	5,138,443	4,970,943	4,970,943
Overpayments	(257)	200	350	300	200	200
Miscellaneous Income	345,936	294,239	304,155	311,730	313,230	313,230
<b>Total Other Revenues</b>	<b>12,892,315</b>	<b>9,597,345</b>	<b>8,782,531</b>	<b>10,914,395</b>	<b>10,748,795</b>	<b>10,748,795</b>
<b><u>OTHER FINANCING SOURCES</u></b>						
Operating Transfers In	8,786,929	8,076,971	9,049,077	7,458,290	7,458,290	7,458,290
<b>Total Otr Financing Sources</b>	<b>8,786,929</b>	<b>8,076,971</b>	<b>9,049,077</b>	<b>7,458,290</b>	<b>7,458,290</b>	<b>7,458,290</b>
<b><u>FUND BALANCE</u></b>						
Unreserved Fund Balance	0	14,884,098	3,651,014	14,607,420	14,573,520	14,163,036
Reserved Fund Balance	0	200,000	200,000	200,000	200,000	1,641,707
<b>Total Fund Balance</b>	<b>0</b>	<b>15,084,098</b>	<b>3,851,014</b>	<b>14,807,420</b>	<b>14,773,520</b>	<b>15,804,743</b>
 <b>TOTAL</b>	 <b><u>381,694,913</u></b>	 <b><u>394,110,326</u></b>	 <b><u>382,472,294</u></b>	 <b><u>412,930,823</u></b>	 <b><u>405,760,725</u></b>	 <b><u>399,819,198</u></b>