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## **SPECIAL REVENUE FUNDS**

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

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### **Emergency Telephone System Special Revenue Fund**

This fund is used to account for the .60¢/month E911 surcharge collected. Use of the funds is restricted to allowable expenditures in support of the County 911 System, as specified by State statute. Authorized by G.S. 62A and administered by the N.C. 911 Fund Board.

### **Law Enforcement Equipment Equitable Distribution Special Revenue Fund**

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.

### **Moser Bequest for Care of Elderly Special Revenue Fund**

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

### **State Public School Building Capital Fund**

This fund is used to account for capital expenditures by the Winston-Salem/Forsyth County Schools, financed by ADM monies & lottery proceeds from the State Public School Building Capital Fund.

### **Special Tax District Fund**

This 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 fire service districts.

### **2014 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that began in FY 2014.

### **2015 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that began in FY 2015.

### **2016 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2016.

### **2016 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2017.

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# EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

FUND 207 - Adopted 6-12-2003

## MISSION STATEMENT

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

## BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.60 per month E911 surcharge collected by the State of N.C. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute.

Expenditures offset with this revenue include, but are not limited to, CAD maintenance and telephone system including TDD lines for the hard of hearing and language lines for translation services.

Included in the recommended budget for the Emergency Telephone System Special Revenue Fund is \$500,000 as the County plans on beginning a conversion of Computer Aided Dispatch systems. Also, the County will be applying for a grant from the NC 911 Board to assist with development of back-up PSAP capabilities.

## PROGRAM SUMMARY

FY 15-16		FY 16-17		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
1,240,729	558,355	1,306,005	1,306,005	1,306,005

## EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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	FY 15-16		Request	FY16-17	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
<b>Beginning Fund Balance</b>	<b>1,103,805</b>	<b>1,037,960</b>	<b>1,114,312</b>	<b>1,114,312</b>	<b>1,114,312</b>
<b><u>Revenues:</u></b>					
Appropriation of Fund Balance					
E911 Surcharge	631,532	631,532	557,869	557,869	<b>557,869</b>
Interest Earnings	0	3,175	0	0	<b>0</b>
<b>Total</b>	<b>631,532</b>	<b>634,707</b>	<b>557,869</b>	<b>557,869</b>	<b>557,869</b>
<b>Total Resources</b>	<b><u>1,735,337</u></b>	<b><u>1,672,667</u></b>	<b><u>1,672,181</u></b>	<b><u>1,672,181</u></b>	<b><u>1,672,181</u></b>
<b><u>Expenditures:</u></b>					
Salary	113,497	100,754	120,668	120,668	120,668
Maintenance Service	126,450	103,054	126,850	126,850	126,850
Other Purchased Services	318,600	176,357	320,600	320,600	320,600
Travel/Training	13,000	7,324	13,000	13,000	13,000
General Supplies	103,500	78,500	129,800	129,800	129,800
Equipment	500,000	0	500,000	500,000	500,000
Aid to the Government Agencies	0	26,684	28,063	28,063	28,063
Debt	65,682	65,682	67,024	67,024	67,024
<b>Total Expenditures</b>	<b>1,240,729</b>	<b>558,355</b>	<b>1,306,005</b>	<b>1,306,005</b>	<b>1,306,005</b>
<b>Estimated Fund Balance</b>	<b><u>494,608</u></b>	<b><u>1,114,312</u></b>	<b><u>366,176</u></b>	<b><u>366,176</u></b>	<b><u>366,176</u></b>

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# LAW ENFORCEMENT EQUITABLE DISTRIBUTION FUND

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Distributes proceeds from drug seizures for law enforcement purposes.

## **MISSION STATEMENT**

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

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## **BUDGET HIGHLIGHTS**

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

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

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

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## **PROGRAM SUMMARY**

<b>FY 15-16</b>		<b>FY 16-17</b>		
<b><u>Original</u></b>	<b><u>Estimate</u></b>	<b><u>Request</u></b>	<b><u>Recommend</u></b>	<b><u>Adopted</u></b>
210,000	224,485	557,181	99,481	99,481

FY2016 Request includes funds requested to offset equipment costs for 22 requested positions - 16 in Patrol and 6 in Narcotics.

## LAW ENFORCEMENT EQUITABLE DISTRIBUTION FUND

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	FY 15-16		<u>Request</u>	FY 16-17	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,434,032	1,466,703	1,352,692	1,352,692	1,352,692
 <b><u>Revenues:</u></b>					
Intergovernmental	50,000	31,781	50,000	50,000	50,000
Interest Earnings	3,000	3,693	4,000	4,000	4,000
<b>Total</b>	<b>53,000</b>	<b>35,474</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
 <b>Total Resources</b>	 <b><u>1,487,032</u></b>	 <b><u>1,502,177</u></b>	 <b><u>1,406,692</u></b>	 <b><u>1,406,692</u></b>	 <b><u>1,406,692</u></b>
 <b><u>Expenditures:</u></b>					
Supplies & Small Equipment	157,671	8,650	0	0	0
Training	0	3,000	0	0	0
Capital Equipment > \$5,000	0	63,350	0	0	0
Emergency Vehicles	154,800	0	0	0	0
Transfer into General Fund	0	149,485	557,181	99,481	99,481
<b>Total</b>	<b>312,471</b>	<b>224,485</b>	<b>557,181</b>	<b>99,481</b>	<b>99,481</b>
 <b>Estimated Fund Balance</b>	 <b><u>1,174,561</u></b>	 <b><u>1,277,692</u></b>	 <b><u>849,511</u></b>	 <b><u>1,307,211</u></b>	 <b><u>1,307,211</u></b>

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# MOSER BEQUEST FOR CARE OF THE ELDERLY

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FUND 208 - Adopted 12-18-2006

## MISSION STATEMENT

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

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## BUDGET HIGHLIGHTS

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

There has been just a slight amount of activity in the current fiscal year. The Department of Social Services is reviewing this program and looking to make changes to better use these funds as the benefactor intended; therefore more of the fund is being appropriated for FY 2016.

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## PROGRAM SUMMARY

FY 15-16		FY 16-7		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	3,080	50,000	50,000	50,000

## MOSER BEQUEST FOR CARE OF THE ELDERLY

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	FY 15-16		<u>Request</u>	FY 16-17	<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	
Opening Balance	306,833	308,356	306,364	306,364	306,364
<b><u>Revenues:</u></b>					
Interest Earnings	1,000	1,088	1,000	1,000	1,000
<b>Total</b>	<b>1,000</b>	<b>1,088</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Resources:</b>	<b><u>307,833</u></b>	<b><u>309,444</u></b>	<b><u>307,364</u></b>	<b><u>307,364</u></b>	<b><u>307,364</u></b>
<b><u>Expenditures:</u></b>					
Assistance to Elderly	50,000	3,080	50,000	50,000	50,000
<b>Total</b>	<b>50,000</b>	<b>3,080</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Estimated Fund Balance</b>	<b><u>257,833</u></b>	<b><u>306,364</u></b>	<b><u>257,364</u></b>	<b><u>257,364</u></b>	<b><u>257,364</u></b>



# STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

Fund 220

The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			<u>TOTALS AT 6-30-16</u>	<u>ACTIVITY 2016-17</u>	<u>FUTURE ACTIVITY</u>
<b>Opening Balance</b>	0	0	0	0	Estimated future activity depends on availability of funds from State.
<b>Revenues</b>					
Tfr From Special Revenue Fund	0	0			
Tfr Fr SR Fd.-Res. Equity	0	0	184,565		
Fund Balance	145,400	1,330,150	0		
State Public School Bldg. Cap.	436,200	39,267,488	36,465,425	559	
Lottery Proceeds	0	44,316,322	44,782,838	3,675,300	
County Match (Bond Fd)	0	10,580,670	11,726,253		
Interest Earnings	0	162,074	162,074		
<b>Total</b>	<b>581,600</b>	<b>95,656,705</b>	<b>93,321,155</b>	<b>3,675,859</b>	
<b>Total Resources</b>	<b>581,600</b>	<b>95,656,705</b>	<b>93,321,155</b>	<b>3,675,859</b>	
<b>Expenditures</b>					
School Construction Projects	581,600	51,340,383	48,538,318	559	
Debt Service Paid with Lottery Proceeds	0	44,316,322	44,782,838	3,675,300	
<b>Total</b>	<b>581,600</b>	<b>95,656,705</b>	<b>93,321,156</b>	<b>3,675,859</b>	
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# FIRE TAX DISTRICT FUNDS

	Est. Avail.		FY 17				Tax Rate	Fund	Total
	FY 16	Fund Bal	FY 16	Reg.	Recom.	Adopted	Revenue	Balance	
	<u>Approp.</u>	<u>At 6/30/16</u>						<u>Approp.</u>	
Beeson Cross Rds* (F)	285,795	15,742	.088	.088	.088	.088	253,255	16,000	269,255
Beeson Cross Rds SD	29,580	2,015	.088	.088	.088	.088	26,440	2,000	28,440
Belews Creek** (P)	244,548	12,208	.075	.110	.075	.110	352,102	13,862	365,964
City View* (P)	30,950	8,976	.090	.090	.105	.105	36,907	9,205	46,112
Clemmons** (F)	1,442,205	144,810	.060	.060	.060	.060	1,411,610	35,783	1,447,393
Forest Hill**	10,548	552	.090	.105	.090	.105	11,965	598	12,563
Griffith* (P)	103,365	21,759	.055	.055	.055	.055	110,469	0	110,469
Gumtree** (P)	63,338	4,012	.100	.100	.100	.100	60,753	4,384	65,137
Horneytown** (P)	216,045	10,081	.110	.110	.110	.110	213,456	11,832	225,288
King of Forsyth Co.** (F)	337,390	44,245	.065	.0825	.065	.075	468,170	44,590	512,760
Lewisville** (F)	1,321,486	62,229	.080	.080	.080	.080	1,317,692	65,882	1,383,574
Mineral Springs** (P)	167,219	5,597	.090	.105	.090	.105	186,544	10,769	197,313
Min. Springs Svc. Dist.	6,286	636	.090	.105	.090	.105	7,235	141	7,376
Mt. Tabor** (F)	70,195	4,380	.075	.075	.075	.075	69,382	3,000	72,382
Old Richmond** (P)	418,681	18,336	.095	.095	.095	.095	411,296	21,000	432,296
Piney Grove* (F)	693,455	27,033	.130	.130	.130	.130	708,555	30,000	738,555
Rural Hall** (F)	429,470	37,383	.105	.105	.105	.105	443,109	38,223	481,332
Salem Chapel** (P)	94,015	9,316	.120	.120	.120	.120	98,119	0	98,119
South Fork* (F)	6,025	5,370	.060	.060	.060	.060	5,376	865	6,241
Talley's Crossing** (P)	149,914	27,179	.090	.090	.105	.105	181,130	38,005	219,135
Triangle*	92,802	4,638	.092	.092	.092	.092	92,904	3,723	96,627
Union Cross** (P)	238,575	36,045	.100	.120	.100	.120	294,306	0	294,306
Vienna* (F)	505,285	32,039	.075	.075	.075	.075	497,193	30,000	527,193
Walkertown** (P)	336,740	15,855	.095	.100	.095	.100	344,864	15,873	360,737
West Bend*	47,730	3,418	.080	.080	.080	.080	48,786	3,642	52,428

\*Fire Protection District  
 \*\*Fire/Rescue Districts

(P) Part-time Employees  
 SD = Service District

(F) 24 Hour Employees

## 2013 HOUSING GRANT PROJECT ORDINANCE

Fund 239

This fund is used to account for new grants/projects that began in FY 2013.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
<b>Opening Balance</b>	0	0	0	0	0
<b>Revenues</b>					
2012 WSFC HOME	167,800	167,800	167,800	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	25,755	25,755	25,755	0	0
2012 CDBG Scattered	400,000	400,000	214,990	0	0
Single Family Rehabilitation	200,000	300,000	291,531	0	0
Duke HELP Loan Pool	150,000	150,000	0	0	0
Interest Earnings	0	0	85	0	0
<b>Total</b>	<b>955,555</b>	<b>1,055,555</b>	<b>712,161</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>955,555</b>	<b>1,055,555</b>	<b>712,161</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
2012 WSFC HOME	167,800	167,800	167,800	0	0
2012 WSFC HOME Local Match	37,755	37,755	37,840	0	0
2012 CDBG Scattered Site	400,000	400,000	214,990	0	0
Single Family Rehabilitation	200,000	300,000	291,531	0	0
Duke HELP Loan Pool	150,000	150,000	0	0	0
<b>Total</b>	<b>955,555</b>	<b>1,055,555</b>	<b>712,161</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 2014 HOUSING GRANT PROJECT ORDINANCE

Fund 240

This fund is used to account for new grants/projects that began in FY 2014.

	<u>ORIGINAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>		
			<u>TOTALS</u>	<u>ACTIVITY</u>	<u>FUTURE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>AT 6-30-15</u>	<u>2015-16</u>	<u>ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,112</b>	<b>0</b>
<b>Revenues</b>					
2013 WSFC HOME	167,800	167,800	108,552	59,248	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	25,755	25,755	25,755	0	0
Forsyth County IDA	26,582	58,582	57,582	0	0
CDBG Program Income	150,000	153,338	82,022	0	0
CDBG NC Catalyst Program	70,000	70,000	52,636	17,364	0
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
Interest Earnings	0	0	865	0	0
<b>Total</b>	<b>527,137</b>	<b>562,475</b>	<b>402,852</b>	<b>76,612</b>	<b>0</b>
<b>Total Resources</b>	<b>527,137</b>	<b>562,475</b>	<b>402,852</b>	<b>180,724</b>	<b>0</b>
<b>Expenditures</b>					
2012 WSFC HOME	167,800	167,800	108,552	59,248	0
2012 WSFC HOME Local Match	37,755	37,755	36,262	2,358	0
Forsyth County IDA	26,582	58,582	17,850	39,732	0
CDBG Program Income	150,000	153,338	20,000	62,022	0
CDBG NC Catalyst Program	70,000	70,000	52,636	17,364	0
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
<b>Total</b>	<b>527,137</b>	<b>562,475</b>	<b>298,740</b>	<b>180,724</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>104,112</b>	<b>0</b>	<b>0</b>

## 2015 HOUSING GRANT PROJECT ORDINANCE

Fund 241

This fund is used to account for new grants/projects that began in FY 2015

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-15</u>	<u>ACTIVITY 2015-16</u>	<u>FUTURE ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,711</b>	<b>61,816</b>
<b>Revenues</b>					
CDBG NSP Program Income	50,000	50,000	21,751	0	0
2014 WSFC HOME	176,400	176,400	3,395	60,000	114,000
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	27,690	27,690	27,690	0	0
HOME Program Income	200,000	238,099	124,860	25,000	0
Interest Earnings	0	0	439	0	0
<b>Total</b>	<b>466,090</b>	<b>504,189</b>	<b>190,135</b>	<b>85,000</b>	<b>114,000</b>
<b>Total Resources</b>	<b>466,090</b>	<b>504,189</b>	<b>190,135</b>	<b>196,711</b>	<b>175,816</b>
<b>Expenditures</b>					
2014 WSFC HOME	176,400	176,400	3,395	60,000	114,000
2014 WSFC HOME Local Match	39,690	39,690	2,628	27,062	10,439
HOME Program Income - B/O	200,000	238,099	72,401	26,082	51,377
CDBG NSP Program Income - B/O	50,000	50,000	0	21,751	0
<b>Total</b>	<b>466,090</b>	<b>504,189</b>	<b>78,424</b>	<b>134,895</b>	<b>175,816</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>111,711</b>	<b>61,816</b>	<b>0</b>

## 2016 HOUSING GRANT PROJECT ORDINANCE

Fund 236

This fund is used to account for new grants/projects that will begin in FY 2016

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-15</u>	<u>ACTIVITY 2015-16</u>	<u>FUTURE ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,150</b>	<b>27,150</b>
<b>Revenues</b>					
2015 WSFC HOME	176,400	176,400	0	90,000	86,400
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	27,690	27,690	25,125	0	0
2015 Urgent Repair Program	100,000	100,000	2,000	40,000	58,000
Interest Earnings	0	0	25	0	0
<b>Total</b>	<b>316,090</b>	<b>316,090</b>	<b>39,150</b>	<b>130,000</b>	<b>144,400</b>
<b>Total Resources</b>	<b>316,090</b>	<b>316,090</b>	<b>39,150</b>	<b>167,150</b>	<b>171,550</b>
<b>Expenditures</b>					
2015 WSFC HOME	176,400	176,400	0	90,000	86,400
2015 WSFC HOME Local Match	39,690	39,690	0	10,000	27,150
2015 Urgent Repair Program	100,000	100,000	2,000	40,000	58,000
<b>Total</b>	<b>316,090</b>	<b>316,090</b>	<b>2,000</b>	<b>140,000</b>	<b>171,550</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>37,150</b>	<b>27,150</b>	<b>0</b>