

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

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

Budget information is best understood in context of the specific environment within which it operates. Forsyth County provides a broad range of services that includes public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, general government and administration, and education.

Forsyth County is located in the northwestern piedmont section of North Carolina and includes the City of Winston-Salem, which is the County seat and the fifth most populous city in the State. Created in 1849 by Act of the North Carolina General Assembly, Forsyth County operates under a Commissioner-Manager form of government with seven publicly elected Commissioners who comprise the governing body. The County is divided into two districts for election purposes. Commissioners are elected on a staggered basis to four year terms. Two Commissioners are elected from one district (District A), four from the second district (District B), and one at-large. The Board of Commissioners meets every other Thursday to hold weekly briefings to review agenda items for consideration that affect local regulations and ordinances, establish policies, or set the level of services provided to County residents. Agenda items are typically briefed at least two times to provide an opportunity for staff to review the items in detail and answer any questions Board members may have prior to voting. There is a regular Board meeting every other week in which these items are approved or denied. After this regular meeting, the next cycle of briefings begins with the first briefing of the next cycle.

Forsyth County is empowered by State statute to levy a property tax on both real and personal properties located within its boundaries. The Board of Commissioners annually adopts a balanced budget and establishes a tax rate to support County programs and services. The County's annual budget allocates resources for the health, education, welfare, and protection of its citizens.

The County Manager is appointed by and serves at the pleasure of the Board of Commissioners. The manager, administrative staff, and all departments must administer the County programs in accordance with the policies and annual budget ordinance adopted by the Board of Commissioners. Attesting to the sound financial management of the Board of Commissioners, Forsyth County remains one of only a few of AAA-rated counties nationwide, as ranked by Standard & Poor's, Fitch Ratings, and Moody's Investor Services.

The mission of Forsyth County government is to help create a community, which is safe and healthy, convenient and pleasant to live in, with educational and economic opportunities for everyone. We partner with many public agencies and community organizations in this mission. We provide certain services and functions, which are responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate. The Board is committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens. This report encompasses the County's activities in maintaining these services and includes its financial support to certain separate agencies, boards, and commissions to assist their efforts in serving citizens. Among these are the Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Cardinal Innovations Healthcare.

## **Factors Affecting Financial Condition**

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

With a 2016 State demographer certified population estimate of 369,144 and a workforce of more than 175,000, Forsyth County plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of April 2018 was 3.5% and the County's per capita income is \$27,593.

## **FY 2018-2019 Adopted Budget**

The FY 2018-2019 budget focuses on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy, 2) the 14% fund balance policy, 3) the Debt Leveling Plans for

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debt service payments for various bond referendums, and 4) the School funding formula which uses economic indicators and enrollment data to determine the funding level for the Winston-Salem/Forsyth County Schools. Additionally, the capital maintenance plans, for general County projects, schools and the community college utilizing two-thirds bonds every other year provides resources to keep facilities safe, sound, and usable and it allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

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

The annual budget serves as the foundation for Forsyth County's financial planning and control. Each year all County departments are required to submit requests for appropriations to the County Manager, who then develops a proposed budget and presents it to the Board of Commissioners for review. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget by July 1 of the fiscal year, or the Board must adopt an interim budget that covers the time until the annual ordinance is approved. The annual budget ordinance includes appropriations for the General Fund (the County's primary operating fund) and four annually budgeted special revenue funds. Because the General Fund is the primary operating fund for the County, greater emphasis and attention are given to it. A synopsis of the other minor funds is found at the end of the overview.

The FY19 Adopted General Fund Budget is balanced with expenditures and revenues equaling \$426,314,156, an increase of \$909,066, or 0.2% over the FY18 Adopted Budget. The Adopted budget reflects a tax rate of 72.35¢ per \$100 valuation – the same rate as the FY18 Adopted Budget. The County's tax rate is comprised of several tax rates – the rate necessary to fund general operations (64.37¢) and four debt leveling tax rates (totaling 10.28¢) designated for debt resulting from Education bond referendums approved in November 2006 and November 2008 (4.51¢) as well as debt resulting from the 2010 Library bond referendum (0.57¢), and the debt resulting from the 2016 Public Improvement bond referendums for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks (2.9¢). The FY19 Recommended Budget included a proposed debt leveling rate for Court Facilities debt to be issued in FY19 (2.3¢) but this was not included in the Adopted Budget. The debt leveling plans are designed to mitigate the need to increase the tax rate on a year-to-year basis.

## **Chart 1 – Budget to Budget Change**

<i>FY 2018-2019 Adopted Budget</i>	<i>\$426,314,156</i>
<i>FY 2017-2018 Adopted Budget</i>	<i><u>\$425,405,090</u></i>
<i>Budget-to-Budget \$ Change</i>	<i><u>\$909,066</u></i>
<i>Budget-to-Budget % Change</i>	<i>0.2%</i>

## **Summary of FY 2018-2019 Budget Changes**

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 2*, below, provides a look at the overall County dollar changes from the FY18 Adopted Budget to the FY19 Adopted Budget.

The largest increase in net County dollars is the Sheriff's Office due to increases in expenditures of \$2,165,024 and reduced revenues of \$327,220. The increase in expenditures is due primarily to an increase in Personal Services as the Board of Commissioners acknowledged in FY17 that the City of Winston-Salem Police Department is the closest compensation competitor of the Sheriff's Office in FY17 and the City of Winston-Salem increased the salaries of its Police Department after the County adopted the FY18 budget.

The second largest increase in net County dollars is the Winston-Salem/Forsyth County Schools with an increase of \$1,266,822. This increase is based on the funding formula that has been the primary factor in determining the appropriate funding level of the school system since FY12, taking into account increases and decreases in enrollment as well as increases and decreases in available revenue.

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The third largest increase is Debt Service. Debt Service is increasing on the expenditure and revenue side. The net County dollar increase is due to fewer debt leveling reserves being used in FY19 and the increased debt service coming from debt that is not associated with a debt leveling plan such as the 2/3rds debt that has been issued for Capital Maintenance for the County, Winston-Salem/Forsyth County Schools, and Forsyth Technical Community College.

**Chart 2 – County Dollar Changes FY18-FY19**

	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Sheriff	2,165,024	(327,220)	2,492,244
Winston-Salem/Forsyth County Schools	1,266,822	0	1,266,822
Debt	(1,852,057)	(2,904,630)	1,052,573
Social Services	(3,012,573)	(4,023,152)	1,010,579
Public Health	840,799	354,562	486,237
General Services	589,997	161,394	428,603
Emergency Services	1,030,778	700,287	330,491
Tax Administration	261,955	(28,274)	290,229
Management Information Services	283,251	(200)	283,451
Forsyth Technical Community College	172,885	0	172,885
Parks	(3,494)	(151,978)	148,484
Board of Elections	135,359	0	135,359
Environmental Assistance and Protection	92,934	(9,304)	102,238
County Commissioners and Manager	87,600	0	87,600
Library	177,654	94,765	82,889
Animal Services	(78,734)	(160,150)	81,416
Special Appropriations	55,000	0	55,000
Court Services	54,698	4,780	49,918
Attorney	35,318	0	35,318
NC Cooperative Extension Service	30,621	264	30,357
Medical Examiner	30,100	0	30,100
Budget and Management	12,840	(15,500)	28,340
Emergency Management	22,370	(3,725)	26,095
Human Resources	25,779	0	25,779
Interagency Communications	51,419	42,871	8,548
Purchasing	3,070	0	3,070
Youth Services	15,800	15,500	300
Aging Services	0	0	0
MapForsyth	6,783	11,603	(4,820)
Planning	(16,770)	0	(16,770)
Finance	47,329	158,000	(110,671)
Register of Deeds	36,579	188,200	(151,621)
Behavioral Health	(219,422)	11,000	(230,422)
Inspections	(297,740)	0	(297,740)
Community and Economic Development	(347,955)	7,000	(354,955)
Non-Departmental	(794,953)	6,782,973	(7,577,926)
	<b>909,066</b>	<b>909,066</b>	

Chart 3 shows a summary of General Fund expenditures by Service Area. Education – largely Winston-Salem/Forsyth County Schools – is the largest expenditure area for Forsyth County. Debt Service is the second largest expenditure and most of this is for Education as well.

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**Chart 3 – General Fund Expenditures by Service Area**

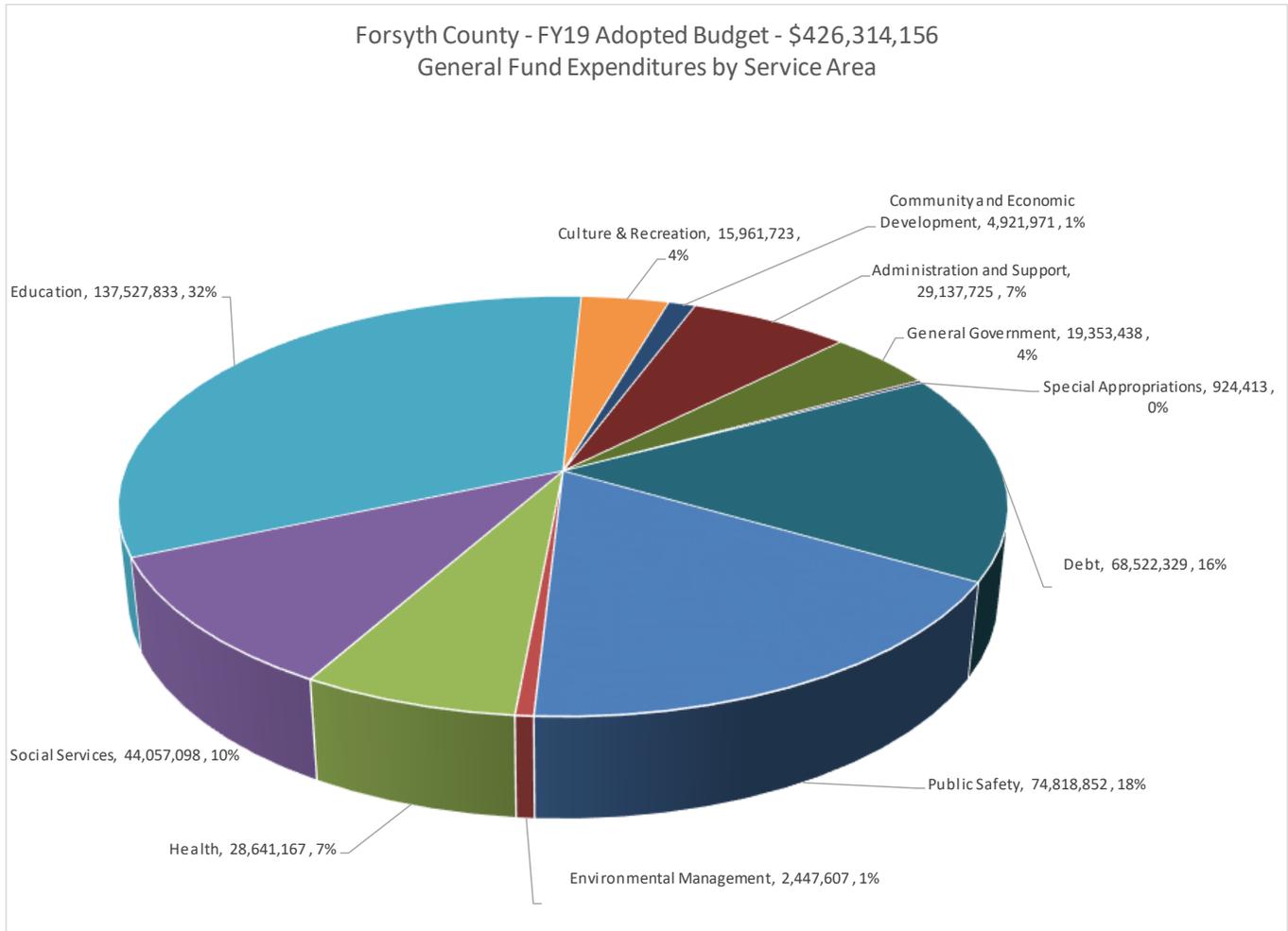


Chart 4 provides the changes in General Fund revenues for FY19. The data is at the second highest accounting level for the County. As shown in the chart below, revenue from Ad Valorem Taxes carry the increase for the General Fund for FY19. However, Sales Taxes also reflect increases which mitigate the need for a tax increase for general operations. Earnings on Investments is increasing significantly for the second consecutive year. Intergovernmental revenue is decreasing due to pass-through funds that used to come to the County for Department of Social Services programs that the State now distributes directly.

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

Total By Revenue Source	FY18	FY19	Budget to Budget	
			\$ Change	% Change
Property Taxes	\$257,948,278	\$261,783,969	\$3,835,691	1.0%
Sales Taxes	\$65,041,383	\$66,352,947	\$1,311,564	2.0%
Earnings on Investments	\$1,253,300	\$2,605,500	\$1,352,200	107.0%
Fund Balance	\$11,475,783	\$11,812,194	\$190,380	2.0%
Other Taxes	\$1,005,000	\$1,030,000	\$25,000	2.0%
Debt Service - Lottery Proceeds	\$3,675,300	\$3,650,000	(\$25,300)	-0.69%
Licenses & Permits	\$835,366	\$850,913	\$15,547	1.9%
Debt Service - EDLP, LDLP	\$5,355,459	\$2,038,539	(\$3,316,920)	-61.9%
Other Financing Sources	\$2,358,101	\$2,533,703	(\$182,077)	-7.7%
Charges for Services	\$21,571,773	\$22,488,819	\$917,046	4.3%
Other Revenues	\$8,496,079	\$8,417,558	(\$78,521)	-0.9%
Intergovernmental	\$46,389,268	\$42,750,014	(\$3,639,254)	-7.9%
<b>Total Changes</b>	<b>\$425,405,090</b>	<b>\$426,314,156</b>	<b>\$909,066</b>	<b>0.21%</b>

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Chart 5 – General Fund Revenue Sources Pie Chart

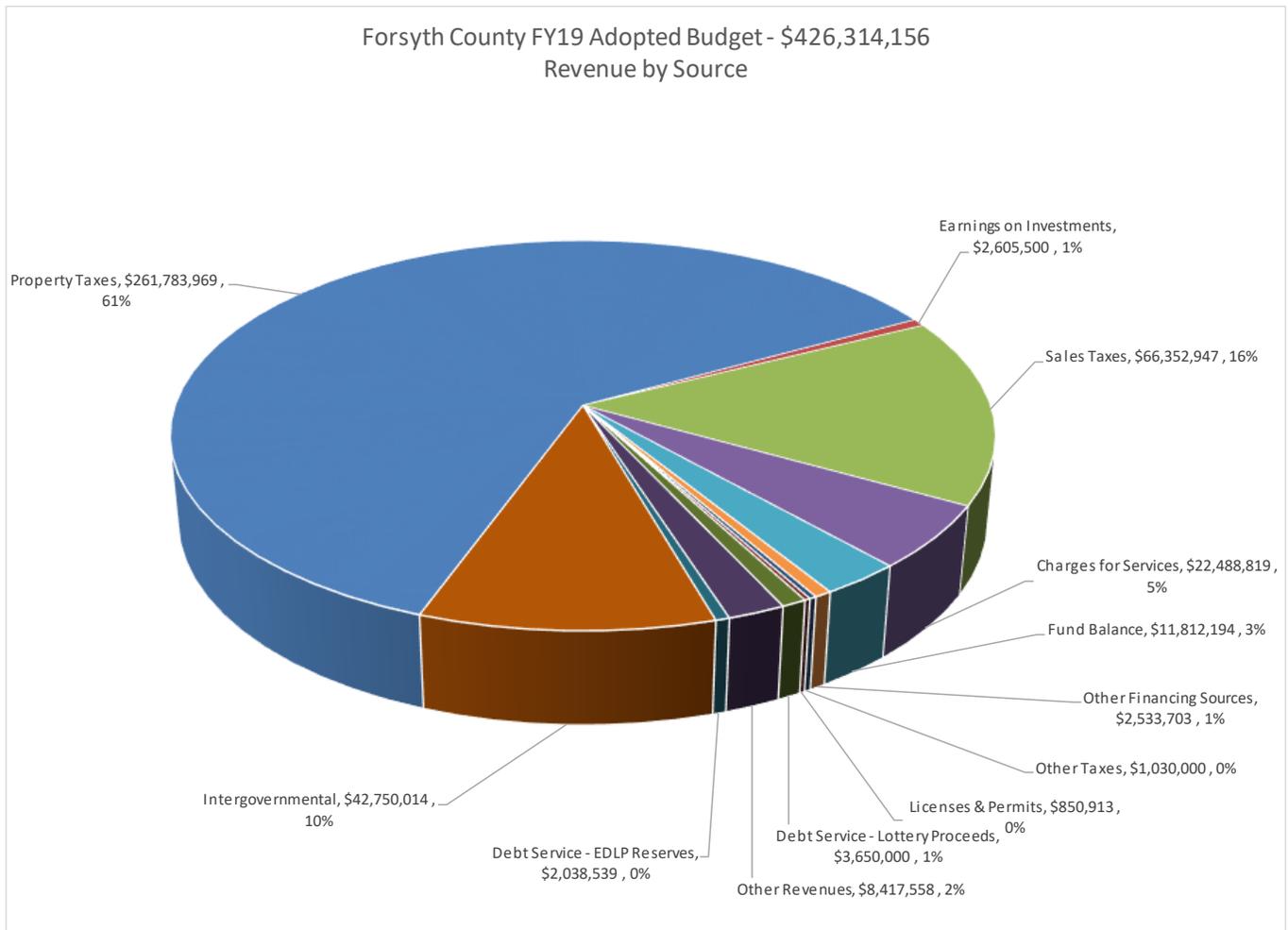


Chart 6 shows General Fund expenditure changes by category. *Personal Services* is where Salaries and Employee Benefits such as Health Insurance and 401(k) are budgeted. *Professional & Technical Services* includes items such as Medical Fees and Security Fees. *Purchased Property Services* includes Maintenance Contracts, Repair Services, and Rental Fees. Examples of expenditures in *Other Purchased Services* include Telephone costs and Other Contractual Services. *Travel* is Training and Conference primarily along with some Personal Mileage. *Materials and Supplies* include things like Office Supplies and Small Equipment including computers. *Other Operating Costs* include payments for Foster Care or Claims payments. *Property* includes equipment that costs more than \$5,000 typically. *Debt Service* is the annual expenditure to pay principal and interest on the County’s obligations. Finally, *Payments to Other Agencies* include payments to outside agencies including Winston-Salem/Forsyth County Schools and Forsyth Technical Community College, as well as Special Appropriations to community agencies.

The significant change that occurred between the FY19 Recommended Budget and the FY19 Adopted Budget was the elimination of the 2.3 cent debt leveling tax increase for the Court Facilities Limited Obligation Bonds that will be issued in FY19. As there was no debt service payment for this in FY19, the expenditure related to this revenue had been budgeted in Contingency (as a Budget Reserve) which in turn caused Contingency to reflect the largest increase in terms of expenditure in the FY19 Recommended Budget. As the Adopted Budget does not include that tax increase, the expenditure is not included either so Personal Services is the largest increase in expenditures for FY19.

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Chart 6 - Summary of FY19 General Fund Expenditure Changes

Expenditure Category	FY18	FY19	Budget to Budget	
			\$ Change	% Change
Personal Services	\$140,723,803	\$145,957,531	\$5,233,728	3.7%
Professional & Technical Services	\$9,218,249	\$9,226,658	\$8,409	0.1%
Purchased Property Services	\$5,411,871	\$5,496,422	\$84,551	1.6%
Other Purchased Services	\$12,591,494	\$14,060,381	\$1,468,887	11.7%
Travel	\$868,590	\$919,163	\$50,573	5.8%
Materials and Supplies	\$15,457,913	\$15,962,534	\$504,621	3.3%
Other Operating Costs	\$15,832,707	\$12,034,520	(\$3,798,187)	-24.0%
Prior Year Encumbrances	\$2,000,000	\$1,800,000	(\$200,000)	-10.0%
Contingency	\$9,723,492	\$8,487,759	(\$1,235,733)	-12.7%
Property	\$1,012,333	\$931,911	(\$80,422)	-7.9%
Debt Service	\$64,663,304	\$62,669,850	(\$1,993,454)	-3.1%
Payments to Other Agencies	\$144,504,084	\$145,685,227	\$1,181,143	0.8%
Transfers Out	\$3,397,250	\$3,081,950	(\$315,300)	-9.3%
<b>Total Changes</b>	<b>\$425,405,090</b>	<b>\$426,314,156</b>	<b>\$909,066</b>	<b>0.2%</b>

Again, Personal Services is the largest expenditure increase due to annualizing current year employee performance appraisals and increases for the Sheriff's Office compensation adjustment to achieve parity with the City. Compensation adjustments for FY19 are \$135,783 lower than the adjustments for FY18. The County budgets 100% of the salary costs for positions although there will be vacancies during the year. These vacancies are captured in a negative budget for "Salary Savings." For FY19, -\$2,526,779 is included in Non-Departmental to capture County-wide Salary Savings. The total personnel count for the County is increasing by six Full-Time and nine Part-Time positions as well.

Other Purchased Services is another significant change comparing the FY18 Adopted Budget to the FY19 Adopted Budget. Other Purchased Services includes expenditures such as Telephone Costs, Food Services, and Other Contractual Services. Other Contractual Services is the primary driver of the increase in this category. Two contracts are increase significantly in FY19 – a contract with the Humane Society in Animal Services and a contract with EMS|MC in Emergency Services. The contract with the Humane Society is offset by reductions in Personal Services in Animal Services as ten Full-Time and one Part-Time position were eliminated in FY18 as much of the work that was done by those positions is now being done by the Humane Society. The contract with EMS|MC is increasing but is also tied to revenue – if the revenue is not generated, the expenditure is not realized. That being said, these two contracts are the primary drivers of this category increase. Additional contractual changes include a contract for a Radio Engineer Consultant to perform a needs assessment as the first step in possibly moving forward with replacing the 800 MHz emergency radio system that is nearing end of life. One final example of increases in Other Contractual Services is the Timber Management Contract that is estimated to at \$98,000 for FY19. This contract is expected to be revenue-neutral so while expenditures will increase \$98,000 in the FY19 Adopted Budget, actual expenditures will be offset by matching revenues.

Chart 7 on the following page details where Contingency is included in the FY19 Adopted Budget. Again, Contingency was the largest increase in the FY19 Recommended Budget, but is now showing a decrease overall due to the elimination of the 2.3 cent debt leveling tax increase. Contingency is somewhat skewed by including several "enhanced" contingency items that may or may not occur in FY19, including funds for potential increases in personal services costs for Forsyth Technical Community College, potential penalties related to timeliness and accuracy issues with Food and Nutrition Services and Medicaid in the Department of Social Services, and funds for a possible runoff election. Contingency is also where any amount that is included in a Budget Reserve is accounted for in the budget. Budget Reserves are set up in some departments for various reasons. For example, the Sheriff's Office has a Budget Reserve established for the change in salary for Deputies and Detention Officers as those increases had not been allocated to each individual position. A Budget Reserve has been established in Behavioral Health Services for maintenance of the Crisis Center on Highland Avenue.

Again, Contingency for items that are difficult to predict are included in Non-Departmental. The other departments that have Contingency are actually Budget Reserves.

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Chart 7 – Summary of Contingency

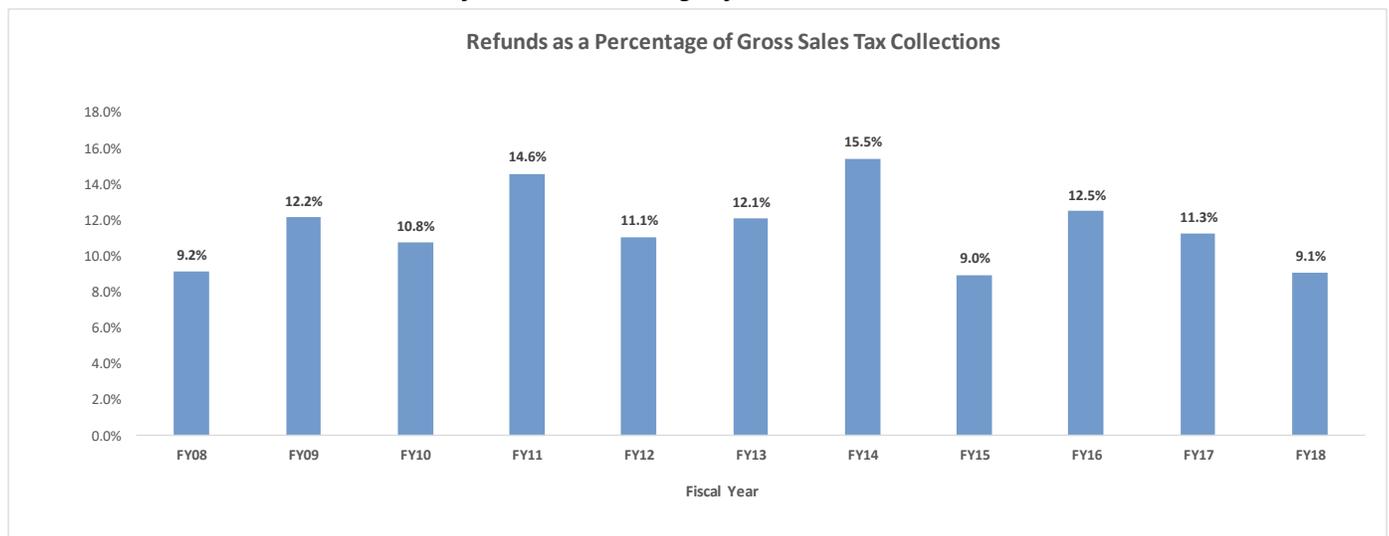
<u>Department</u>	<u>FY18 Adopted</u>	<u>FY19 Recommended</u>	<u>Change</u>
Debt Service	\$5,701,882	\$5,852,479	\$150,597
Sheriff	\$992,014	\$612,747	(\$379,267)
Behavioral Health	\$719,449	\$886,033	\$166,584
Public Health	\$225,000	\$0	(\$225,000)
Youth Services	\$713,108	\$0	(\$713,108)
NC Cooperative Extension	\$26,500	\$26,500	\$0
Library	\$10,000	\$10,000	\$0
Non-Departmental	\$1,326,339	\$1,100,000	(\$226,339)
	<b><u>\$9,723,492</u></b>	<b><u>\$8,487,759</u></b>	<b><u>(\$1,235,733)</u></b>

## REVENUE CHANGES

### Sales Taxes

- Forsyth County receives sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina. The total local sales tax levied for these three Articles is 2%. For FY19, the consensus revenue projections from the State were revised to reflect statewide growth of 4.5% with local economic factors important when calculating local projections. The Current Year Estimate is that the County will not make budget in FY18 for Article 39 or Article 40.
- A fourth local sales tax is available – Article 46 which is a quarter-cent sales tax. There has been some discussion of putting this on a referendum and earmarking this revenue for debt service for Court Facilities instead of a debt leveling tax rate. If this were to be placed on a referendum and passed by the voters, the County could receive approximately \$14 million and use those funds for any purpose including the payment of debt service for Court Facilities.
- For FY19, Sales Taxes account for 15.6% of total General Fund revenues. While Sales Taxes have increased as a percentage of the total General Fund revenues for the past several years, the percentage remains the same as it was for the FY18 Adopted Budget.
- An area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 8*, over the past ten years, refunds averaged around 12% of gross collections for the County. For FY08-FY17, the percentage of refunds to gross sales tax collections in *Chart 8* are for the full fiscal year. For FY18, the percentage is through March 2018. Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis.

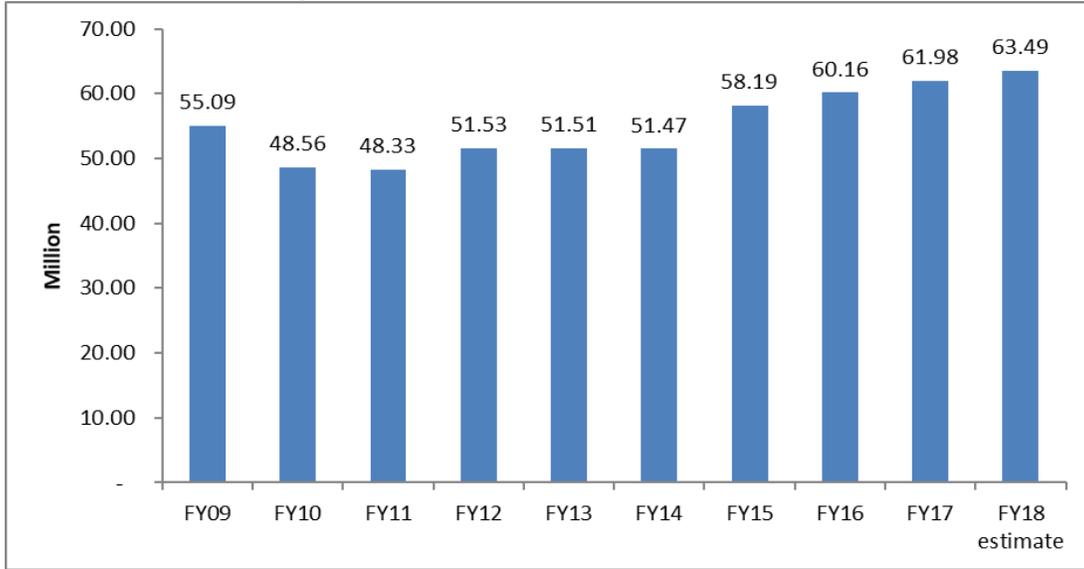
Chart 8 - Refunds as a Percentage of Gross Sales Tax Collections



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Chart 9 illustrates the fluctuations in Sales Tax revenue over the past several years. The chart also illustrates how Sales Tax revenue can be impacted by the economy as sales taxes were down during the Great Recession. The uptick in Sales Tax revenue in FY15 is attributed to not only an improving economy but also the expansion of the Sales Tax base by the General Assembly.

**Chart 9 - Sales Tax Revenue (millions) by Fiscal Year**



## Ad Valorem Taxes

- Ad Valorem taxes account for 60.2% of the County's General Fund revenue. For the FY19 Adopted Budget, the total taxable value used in the budget is \$36.121 billion compared to \$35.597 billion used in FY18.
- The collection percentage for FY19 is 99.08% compared to 99.04% used in FY18. The collection rate for FY19 is the same realized as of June 30, 2017, the most recently completed full year. This is in compliance with North Carolina General Statute 159-13 (6). The better collection percentage generates approximately \$107,858 of additional revenue for FY19.
- Current Year Property Tax revenue is estimated at \$267,165,457. This includes the rate used for funding general operations plus the debt leveling rates for Education Debt, Library Debt, Public Improvement Debt, and the proposed Court Facility Debt. Again, the FY19 Recommended Budget includes a tax rate of 74.65¢, and one cent (1¢) on the property tax rate is equivalent to \$3,578,908. Technically, the County's tax rate is four (4) different rates: 1) 64.37¢ - the rate to provide County services; 2) 4.51¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5 million of 2008 voter-approved debt; 3) 0.57¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; and 4) 2.90¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks. The premise for the debt leveling tax rates is that as debt service for these bond issues are paid down, the applicable debt leveling tax rate can be reduced as well.
- Chart 10 provides the property tax revenue calculation for FY19.

**Chart 10 - Property Tax Revenue Calculation**

FY19 Tax Base Values - 5/1/18	\$36,121,393,541
Total Property Tax Levy 2018-2019	\$269,646,203
Total Property Tax Levy @ 99.08%	\$267,165,458
Tax Rate to Produce Levy	74.65¢
1¢ Equivalent =	\$3,578,908

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

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. Currently, there are three debt leveling plans in place: the 2006 Education Debt Leveling Plan and 2008 Education Debt Leveling Plans are being merged together at 4.51¢, the 2015 Library Debt Leveling Plan at 0.57¢, and the 2016 Public Improvement Bond Debt Leveling Plan at 2.9¢.
- The effect of these plans has been especially significant during the last recession and as the General Assembly diverted almost 50% of the lottery proceeds that should have come to the County and are designated to pay debt service for School bonds.
- When originally established, the EDLP rates were projected to have the potential to be reduced after approximately ten years from their creation. However, with the economic downturn, a stalled tax base, and \$3 - \$4 million in lottery proceeds (per year) not being realized as anticipated, it will take longer before the 4.51¢ rate for the 2006 and 2008 EDLP is reduced.
- For the past three fiscal years, the Adopted Budgets have included over \$5 million in Education Debt Leveling Reserves in the budget as the debt service associated with these issuances required more than what the approved tax rate generated. For FY19, because debt service is being retired, fewer debt reserves are required which is one reason that the net County dollars for Debt Service is increasing as discussed briefly above.
- The Education Debt Leveling Plans were based on the assumption that approximately \$6 - \$7 million per year would be received from the NC Education Lottery. Over the past several biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, the lottery formula changes by the General Assembly lowered the allocations and in FY19 we anticipate receiving \$3.65 million in lottery funds. Again, if lottery funds were distributed based on the statutory allocation, the County would be projected to receive over \$7 million annually.

## **Fund Balance Appropriated**

- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$11.6 million) and 2) Debt (\$2.0 million). Non-Departmental fund balance appropriated equals 2.7% of total General Fund expenditures, slightly more (0.1%) than the same percentage used in the FY18 Adopted Budget.
- The appropriation of Fund Balance in Debt Service relates exclusively to funds available in the Education Debt Leveling reserves generated from the levies for the 2006 and 2008 Education Bonds respectively and the Library Debt Leveling Plan generated from the levies for the 2010 Library Bonds. Without the EDLP plans in place, the County would need to either raise taxes each year to pay for the debt service on the voter-approved bonds or would be required to reduce or eliminate programs and services to its citizens.
- Fund balance appropriated in Non-Departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY19 Adopted Budget, Unreserved Fund Balance appropriated totals \$11,560,512, an increase of \$336,412 over the FY18 Adopted Budget.

## **EXPENDITURE AND COUNTY DOLLAR CHANGES**

### **Employee Compensation Adjustment**

- *Employee Benefits*
    - Health and Dental costs are projected to increase 3.5% in FY19. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees. In order to mitigate the increase to Health and Dental costs, the County continued the change made in FY17 related to eligibility criteria for spouses. If an employee's spouse is eligible to receive Health Insurance at their place of employment, that spouse is not eligible to be on the County Health Insurance plan.
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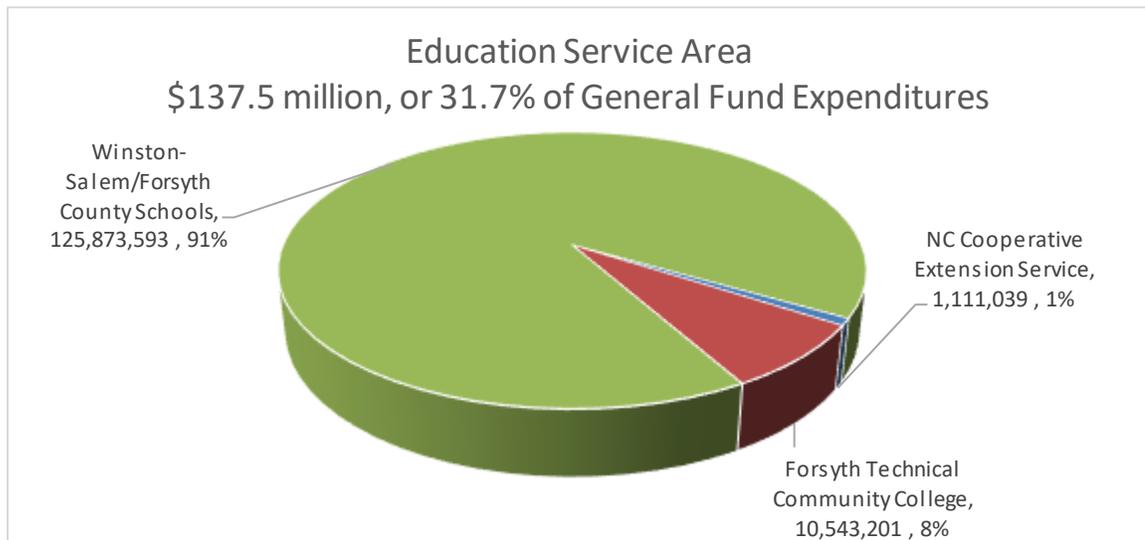
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- Employee Longevity remains the same as in FY18. Longevity is paid each December to employees who have 7 or more years of service with the County. The longevity payment for seven years is \$578 and increases in \$34 increments for each year above 7 years. The maximum longevity payment is \$2,000.
- *Performance Adjustments*
  - The budget assumes average performance adjustments of approximately 2.89%, with a range of 1% - 4%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. The percentage is applied to the market rate of an employee's position class. The total budgeted amount for Performance Adjustments plus benefits is \$1,810,255.
- *401(k) for Non-Law Enforcement Employees*
  - To address issues of competitiveness, the FY19 Recommended Budget continues funding the 2.5% 401(k) contribution for all non-law enforcement employees. The benefits of the 401k plan include: transferability, interest accrual, employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401(k), and retirement planning. Sworn law enforcement employees receive a statutorily required 5% employer 401(k) contribution. As such, there is an Alternate Service Level request for an additional 2.5% 401(k) contribution so that all Forsyth County employees are receiving the same contribution. The 401(k) contributions are reflected in each departmental budget.

## Education Service Area

The Education Service Area comprises 32.3% or \$137,527,833 of the FY19 Adopted General Fund budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area.

**Chart 11 - Education Service Area = \$137.5 million or 32.3% of General Fund Expenditures**



## **NC Cooperative Extension Service**

- *Chart 11* illustrates that North Carolina Cooperative Extension comprises a small portion (less than 1%) of the total appropriation for the Education Service Area (\$137,527,833) for FY19.
- The FY19 Adopted Budget for NC Cooperative Extension reflects a net County dollar increase of 3.7% or \$30,357 over the FY18 Adopted Budget, attributed to an increase in Personal Services. A new director was hired replacing a long-tenured director resulting in some salary savings. A slight increase in revenue also offset some increases in Personal Services.

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

- The Board of Commissioners included \$10,000 in the FY19 Adopted Budget for an Alternate Service Level request submitted by the Carter G. Woodson School for an environmental science curriculum. The \$10,000 will be used for supplies to assist with a gardening initiative at the school.

## Forsyth Technical Community College

- Forsyth Technical Community College represents 7.7% of the Service Area. The Community College is not opening any new facilities during FY19, therefore funding increases primarily to cover inflationary costs. It is anticipated that a new facility for the Aviation Campus will open in FY20 resulting in more significant increases next year.
- In anticipation of possible increases in personnel-related costs in the State budget, \$96,046 is included in Contingency. This has been the practice for the past several years and when the State has decided to fund increases, the County has been prepared to cover these increases.

## Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 91.5% of the Service Area. The School Funding Formula is the basis for establishing the recommended appropriation. The formula results are generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula may result in additional funding for the school system; however, this funding should allow for the school system to generate fund balance for when there are downturns in the economy. The formula suggests that the school system should be able to generate enough fund balance to cover the opening of new schools, rather than asking the County for additional resources. *Chart 10* provides the FY19 School Funding Formula calculation.

**Chart 12 - FY19 Winston-Salem/Forsyth County School Funding Formula**

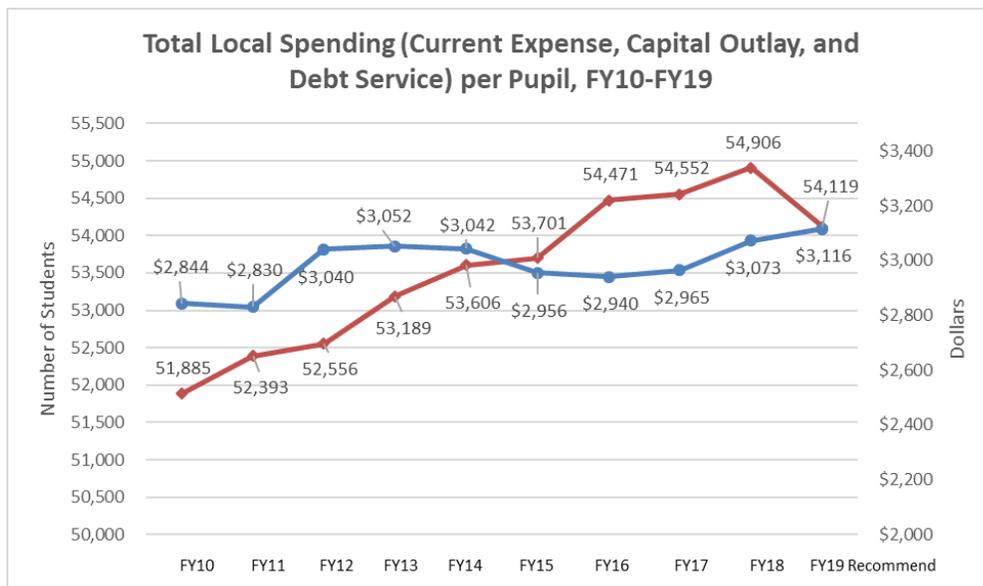
	<b>FY19 Formula</b>
<b>Current Expense - FY18</b>	<b>\$115,827,688</b>
<b>Capital Outlay</b>	<b>\$8,779,083</b>
<b>Subtotal</b>	<b>\$124,606,771</b>
<b>Less Transfer to CM CPO</b>	<b>(\$1,735,000)</b>
<b>Base Starting Point for School Funding Formula</b>	<b>\$122,871,771</b>
<b>Factors</b>	
<b>Enrollment Factor (From Dept. of Public Instruction)</b>	<b>-1.43%</b>
<b>40% of Budget</b>	<b>\$47,270,297</b>
<b>Enrollment Factor \$ +/-</b>	<b>(\$704,477)</b>
<b>Resource Factor</b>	<b>1.60%</b>
<b>Resource Factor \$ +/-</b>	<b>\$1,971,300</b>
<b>Transfer to Capital Maintenance CPO</b>	<b>\$1,735,000</b>
<b>FY19 Funding for WSFCS: Starting Point + Enrollment Factor + Resource Factor + Transfer to Capital Maintenance Capital Projects Ordinance =</b>	
<b>\$122,871,771 + (\$704,477) + \$1,971,300 + \$1,735,000 = \$125,873,593</b>	

- The Enrollment Factor used in the formula is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The Resource Factor takes into account growth in the tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding.

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

- The actual General Fund expenditures for WSFCS are greater than the \$125.8 million shown in *Chart 9*. In Debt Service, approximately \$47.5 million of the \$76.7 million recommended for annual debt service payments is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System.
- Per Pupil Spending is used most often when discussing school funding. The FY19 budgeted per pupil spending increases \$143 to \$3,116 per pupil (based on a projected average daily membership of 54,119 students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service). *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

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



- In FY11, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the capital project ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds. For FY19, \$1,735,000 of the Schools appropriation will be transferred to the 2018 Capital Maintenance Project Ordinance to continue this arrangement.

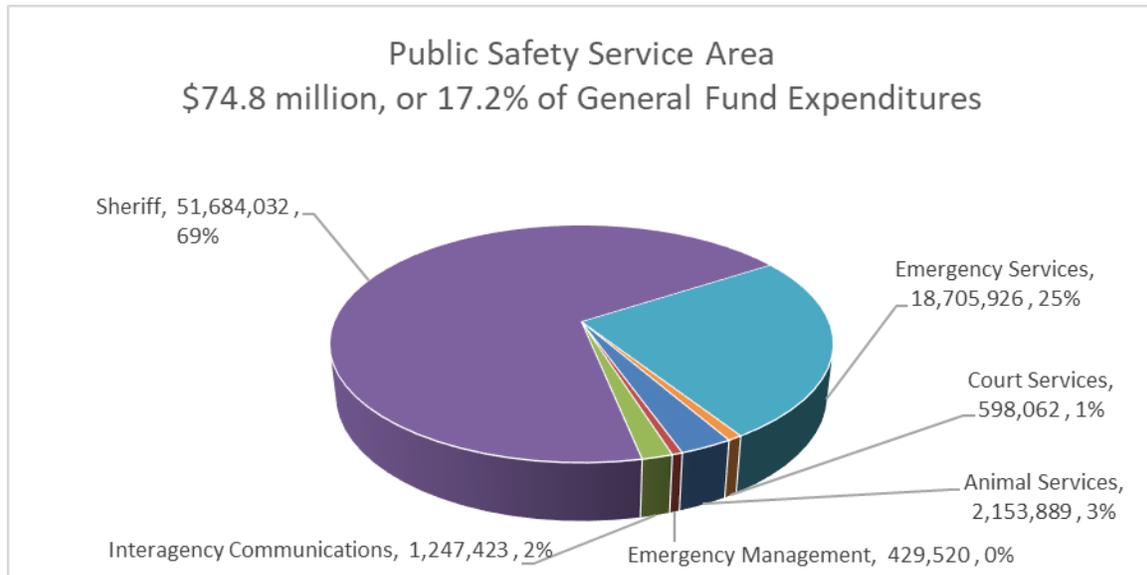
## Public Safety Service Area

One of the goals of the County is to provide a safe community for the public. Each department within this service area plays a key role in the County meeting this objective.

The Public Safety Service Area includes: Animal Services, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Adopted budget for this service area is 17.6% of the General Fund budget or \$74,818,852.

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

Chart 13 - Public Safety Service Area - \$74.8 million – 17.6% of General Fund Expenditures



## Animal Services

- The FY19 Adopted Budget for Animal Services reflects a 4.5%, or \$81,416 net County dollar increase compared to the FY18 Adopted Budget. A major change in how Animal Services functions occurred in FY18 with the responsibility of Custody and Care operations transitioning via contract to the Forsyth County Humane Society. The Humane Society now receives revenue for reclamations and adoptions that the County would have kept in the past. In addition, several positions were eliminated from Animal Services to offset the cost of the Humane Society contract.
- The Board of Commissioners included \$15,000 for construction of a Surgical Suite that was submitted as an Alternate Service Level request. More information on this request can be found in the appendices.

## Emergency Management

- Net County dollars in the FY19 Adopted Budget for Emergency Management are increasing \$26,095, or 6.5% over the FY18 Adopted Budget. The net expense of this program is apportioned between the City and the County after subtracting expenses born by the State and Federal government and revenues from grants. Costs are increasing slightly but staff believes actual expenditures will be lower than what is being budgeted due to how Space Costs (which the County owns) are being factored into the projected estimate from the City.

## Interagency Communications

- The Interagency Communications FY19 Adopted Budget reflects a budget to budget net County dollar increase of \$8,548, or 1.3%. Personal Services and Maintenance Services are decreasing for FY19. The primary driver of the net County dollar increase is in Other Purchased Services to hire a radio system engineering firm to evaluate the radio system for potential replacement at an estimated total cost of \$380,000. This project has been on the horizon for a couple of years and a Board Directed Initiative was included in the FY18 Adopted Budget to develop a strategic approach to upgrading the public safety radio system and present this plan to both the City of Winston-Salem Council and the Board of Commissioners for consideration.

## Sheriff's Office

- The FY19 Adopted Budget for the Sheriff's Office reflects a 5.8%, or \$2,492,244 increase in net County dollars compared to FY18 Adopted Budget. The primary driver of this increase is in Personal Services as the FY19 Adopted

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

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Budget includes increases to adjust starting salaries based on the City of Winston-Salem's starting salaries for the Police Department.

- There are three additional positions in the FY19 Recommended Budget compared to the FY18 Adopted Budget. During FY18, the Board of Commissioners approved an Investigator position to serve on the Federal Bureau of Investigation (FBI) Local Task Force. This position is funded 100% through N.C. Controlled Substance Excise Tax proceeds for the first three (3) years. The second new position for FY19 is a Senior Office Assistant to serve the second floor of the Public Safety Center by providing support to Administration, Information Technology, Human Resources, the Attorney, and the Business Office. Finally, the Board of Commissioners also approved an additional Full-Time Court Security Deputy that was submitted as an Alternate Service Level request.

## Emergency Services

- Emergency Services consists of Fire, Emergency Medical Services, and 911 Communications.
- The FY19 Adopted Budget for Emergency Services reflects a \$330,491, or 4.8% increase in net County dollars. This is slightly misleading as the Board of Commissioners approved six Full-Time Fire Engineers to enhance staffing levels on Suppression Support Units 109 and 209 which will be funded through Fire Tax District revenue that is captured in Non-Departmental.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits is expanding in FY19 through the expanded use of Behavioral Health Services dollars. One goal of the program is to improve stability and recovery of high risk patients minimizing unnecessary use of emergency department and ambulance services. Many of the patients who are being treated through this program are dealing with some mental health issue, so the cost of this program is being absorbed in the County allocation for Behavioral Health Services. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services. For FY19, a MIH Coordinator and two additional Full-Time MIH Paramedics are being added – completely offset with Behavioral Health dollars.
- The Board of Commissioners included \$15,000 for the Lewisville Volunteer Fire Department to support the Lewisville Dive Team as well.

## Court Services

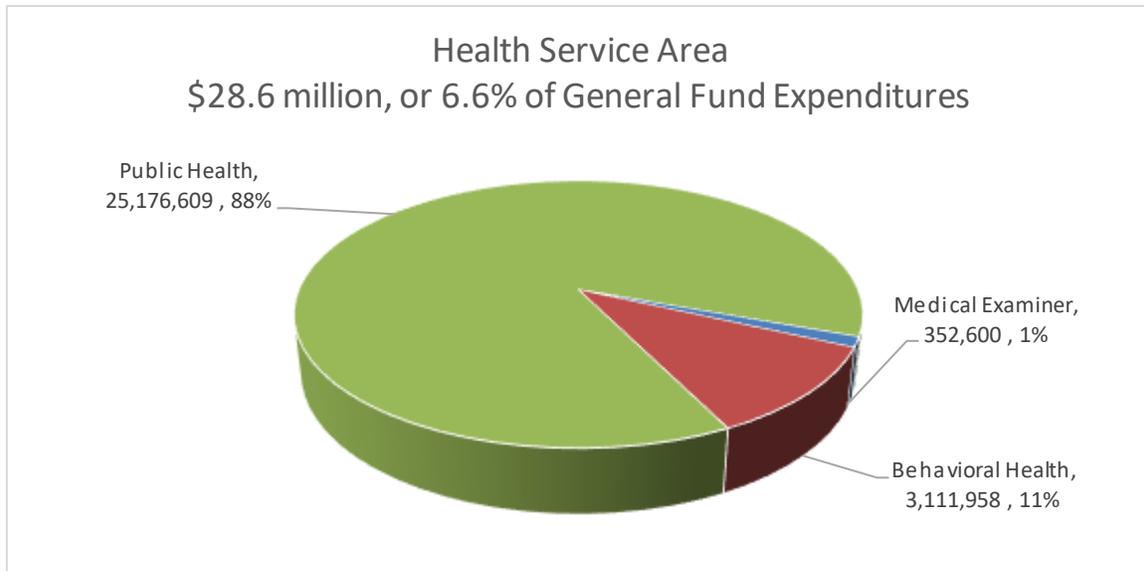
- The Court Services FY19 Adopted net County dollars are increasing \$49,918, or 12.8% compared to FY18. Court Services includes funding for the Safe on Seven Domestic Violence Center and the Deferred Payment Program for the Clerk of Court's office.
  - Most of the increase in net County dollars is due to a requirement from Finance to encumber 110% of some contracts for possible increases in salaries and benefits costs that the State may impose since some of the positions are contracted through the Administrative Office of the Court.
  - Another Board Directed Initiative for FY18 was to conduct an internal study of the court services functions including a comparison of service provision methods used by other counties – specifically the Guilford County model. This study was completed and four recommendations were made including: being an active participant in the community assessment that Family Services is conducting to gauge the need of an expanded Family Justice Center; enhance and streamline management of the Safe on Seven Program by shifting local funding to better support the program through the elimination of County funding for positions typically funded by the State; Consolidate Court Services and Safe on Seven into one department under the Deputy County Manager for Human Services to improve coordination of other County resources in Public Health and Social Services; and create a consolidated oversight committee for the Sheriff's Community Court Services and the Pre-Trial Release Program.
  - Lastly, the Board of Commissioners included \$20,000 in the FY19 Adopted Budget to assist with the transition of administrative responsibilities for Safe on Seven shifting to the County.
-

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

## Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and Behavioral Health Services. The service area makes up 6.7%, or \$28,641,167 of the FY19 Adopted Budget.

**Chart 14 - Health Services Area - \$28.6 million – 6.7% of General Fund Expenditures**



### Medical Examiner

- The FY19 Adopted Budget for Medical Examiner reflects a 9.3% increase in net County dollars. The County does not control the number of medical investigations or autopsies performed by the State Medical Examiners. The budget is based on a projected 363 Medical Investigations and 160 Autopsies. Medical Investigations are \$200 per investigation and Autopsies cost \$1,750 per autopsy.

### Behavioral Health Services

- While the FY19 Adopted Budget shows a decrease in Behavioral Health funding, the numbers are skewed due to shifting some resources to other departments such as Emergency Services and Public Health.
- Effective July 1, 2016, CenterPoint Human Services merged with Cardinal Innovations Healthcare. Through negotiations with Cardinal Innovations Healthcare, it was agreed that the County Maintenance of Effort for behavioral health services would be \$4,026,677, which is the amount the County allocated to CenterPoint Human Services in the past for what was termed “Authority Services”.
- Several programs will continue to receive County dollars and will be managed by Cardinal Innovations. Additionally, several programs will receive County dollars and will be managed by the County, including the Stepping Up program through Public Health and the Mobile Integrated Healthcare Program through Emergency Services. A full list of the allocations can be found in the General Fund section of the document.

### Public Health

- The FY19 Adopted Budget for Public Health reflects a net County dollar increase of \$486,237 or 3.9% over the FY18 Adopted Budget. The majority of this increase is in Personal Services with other increases in Medical Supplies and Operating Supplies. Other Contractual Services is also increasing but this is offset by additional revenue for the most part. For FY19, revenues are increasing \$354,562 over the FY18 Adopted Budget.

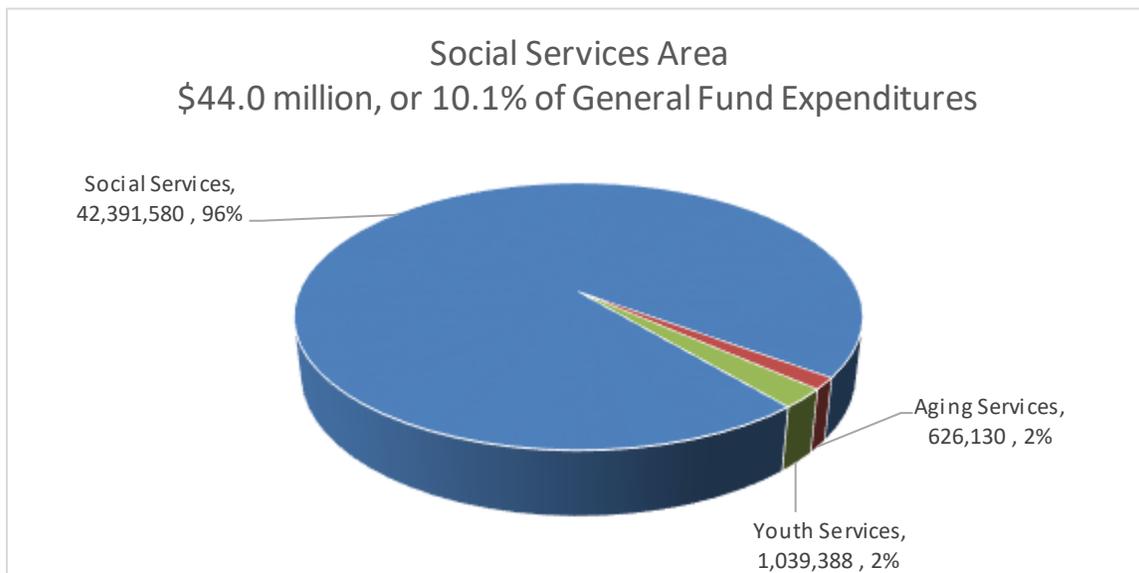
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- For several years, the Public Health Dental Clinic required a subsidy either from the County or grant funding in order to operate in a financially sustainable way. A study of the Dental Clinic completed in FY18 made several recommendations. The FY19 Recommended Budget for Public Health includes the Dental Clinic operating at a break-even situation.
- The Board of Commissioners approved an additional \$150,000 in the FY19 Adopted Budget for two Full-Time Nurse Care Managers for the Nurse-Family Partnership program. The department had requested ten positions to expand this program by another full team. While this does not expand the program to that extent, an additional two positions will allow the department to reach out to another 50 first-time, low-income mothers.
- The FY19 Adopted Budget also includes \$50,000 for Public Health to hire four Part-Time Environmental Health Specialists for Septic Tank inspections that were part of an Alternate Service Level request. More information on these requests can be found in the appendices.

## Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 10.1% of the FY19 Recommended Budget, or \$43,782,336. The Department of Social Services (DSS) makes up the majority of this area as reflected in Chart 13 below.

**Chart 15 - Social Services Service Area - \$43.8 million – 10.1% of General Fund Expenditures**



## **Social Services**

- The Department of Social Services (DSS) FY19 Adopted Budget reflects a net County dollar increase of \$1,010,579, or 6.5% compared to the FY18 Adopted Budget.
  - Both revenue and expenditures are decreasing in FY19 as childcare subsidies are directly issued at the State level. The FY18 Adopted Budget included one quarter of funding for this program, but the State began handling this completely so revenues and expenditures are both decreasing.
  - DSS is a complicated department to budget because of the reimbursement variations. For FY19, Budget and Management used the State template to project revenue. The use of the State template is cumbersome at first, but the department feels that revenue projections have greater credibility than in previous years.
-

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

- Ten Full-Time positions are included in the FY19 Adopted Budget - including six for the Energy Programs, one Full-Time Social Worker for Foster Care, and one Full-Time Senior Social Worker Supervisor and two Full-Time Senior Social Workers for Child Protection Services.

## Aging Services

- Aging Services consists of the County's appropriation for Senior Services' Meals-on-Wheels program, the Shepherd's Center, funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference, and TransAid dollars for Elderly and Disabled Transportation Assistance Program. For FY19, the Shepherd's Center and Senior Services submitted requests for additional County funds, which are discussed in the Alternate Service Level section of the appendices.
- While not included in Aging Services, the commitment to the elderly on the Board of Commissioners can also be measured by support to the In-Home Aide program funded through the Department of Social Services.

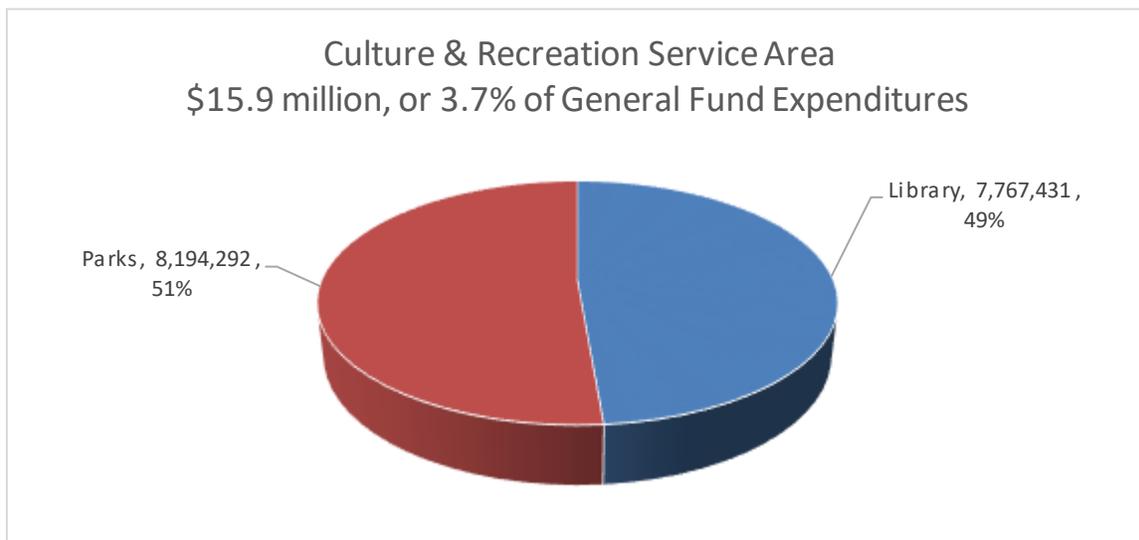
## Youth Services

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

## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$15,961,723, or 3.7% of the FY19 Adopted General Fund Budget.

**Chart 16 - Culture & Recreation Service Area - \$15.9 million - 3.7% of General Fund Expenditures**



## Public Library System

- The replacement/renovations of the Central, Clemmons, and Kernersville branch libraries continue to be the key items for this department. Construction was completed for the Central library during FY18 and the design and planning for the other branches have begun. It is anticipated that the Kernersville branch will open in FY19 which will result in savings within the department as the County currently pays rent for the Kernersville branch.
-

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

- The FY19 Adopted Budget for the Library System reflects a net County dollar increase of \$82,889, or 1.2% over the FY18 Adopted Budget.
- The Board of Commissioners approved an additional Full-Time Library Assistant for the Kernersville branch and five Part-Time Library Tech Page positions that will work at various branches to assist with technology questions.

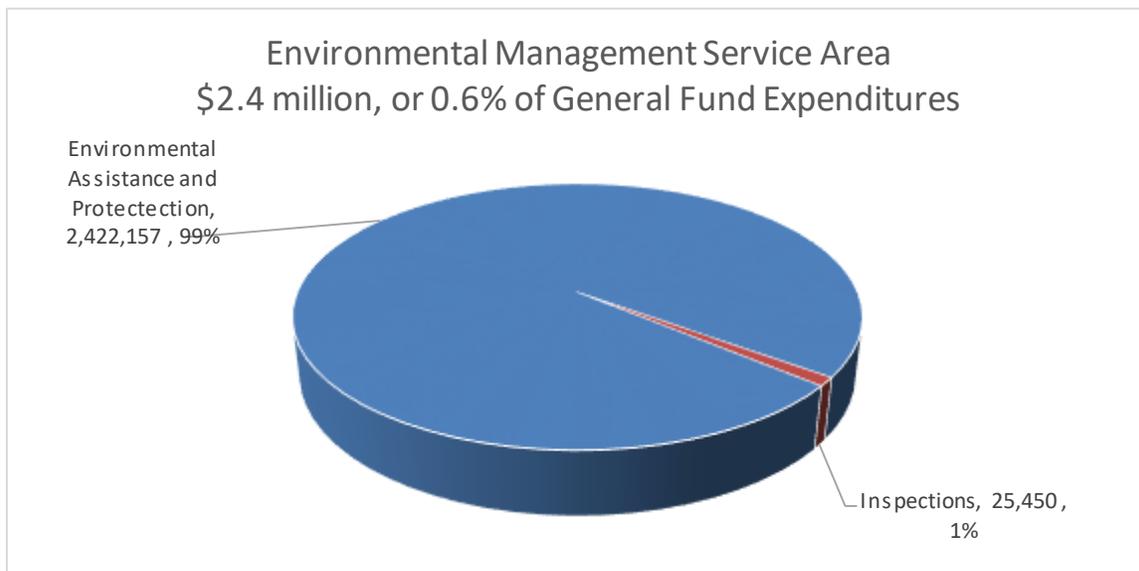
## Parks

- The Parks Department FY19 Adopted Budget reflects a net County dollar increase of \$148,484, or 4.2% over the FY18 Adopted Budget.
- The primary driver of this increase is a three-month shutdown of the Tanglewood Championship Golf Course for renovations during the peak summer months which will negatively impact FY19 golf and grill operations revenues by an estimated \$257,316.
- Secondary drivers include a \$117,035 reduction to operating budget based on recommendations from internal study looking at vehicle and maintenance equipment activities, aggressive revenue forecast in other Tanglewood enterprise areas and a significant decrease in the annual security contract. These gains are offset partially by annualized salary/benefit increases and increases in General and Operating Supplies.
- A study of Parks and General Services was completed in FY18. The study examined possible efficiencies that could be gained by having one department perform work that was previously being completed by both departments. As a result of this study, efficiencies were found and several costs were eliminated from the Parks budget by having General Services perform all automotive maintenance work and having Parks mechanics perform all Parks equipment repair and maintenance in-house.

## Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections division of City/County Planning and Community Development. This service area makes up \$2,447,607, or 0.6% of the FY19 Adopted General Fund Budget.

**Chart 17 - Environmental Management Service Area - \$2.4 million - 0.6% of General Fund Expenditures**



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

## Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area and recommended net County dollars are increasing \$102,238, or 7.4%, primarily due to increases in Personal Services and an increase in cost for the recycling convenience center at Hanes Mill landfill where a position is now staffed.

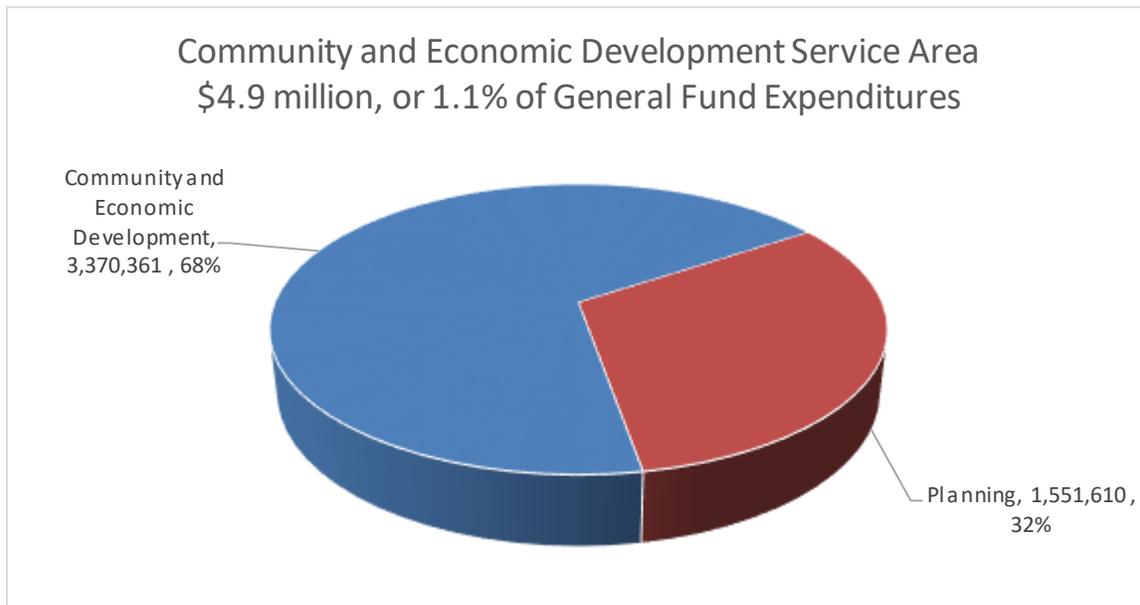
## Inspections

- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then split.
- The County's share for Inspections is decreasing \$297,740, or 92.1% in FY19, largely driven by Construction Control (stormwater) activities.

## Community & Economic Development Service Area

The Community & Economic Development Area consists of the Community and Economic Development and Planning departments. This service area makes up \$4,921,971, or 1.1% of General Fund expenditures in the FY19 Adopted Budget.

**Chart 18 - Community & Economic Development - \$4.9 million - 1.1% of General Fund Expenditures**



## Community and Economic Development

- In FY18, Housing and Economic Development merged to form Community and Economic Development. Community and Economic Development is comprised of County contributions for incentive payments and payments to local agencies that provide economic development marketing services for the County as well as the Housing activities such as rehabilitation of existing homes and protecting the health and safety of residents through minimum housing code enforcement.
  - The FY19 Adopted Budget for Community and Economic Development (when comparing it to Housing and Economic Development in the FY18 Adopted Budget) is decreasing \$354,955, or 9.7%. This is driven largely by Economic Development activities including an incentive payment to Wake Forest University Health Sciences no longer required in FY19 as well as an annual payment to the Airport Commission being eliminated.
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# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## Planning & Community Development

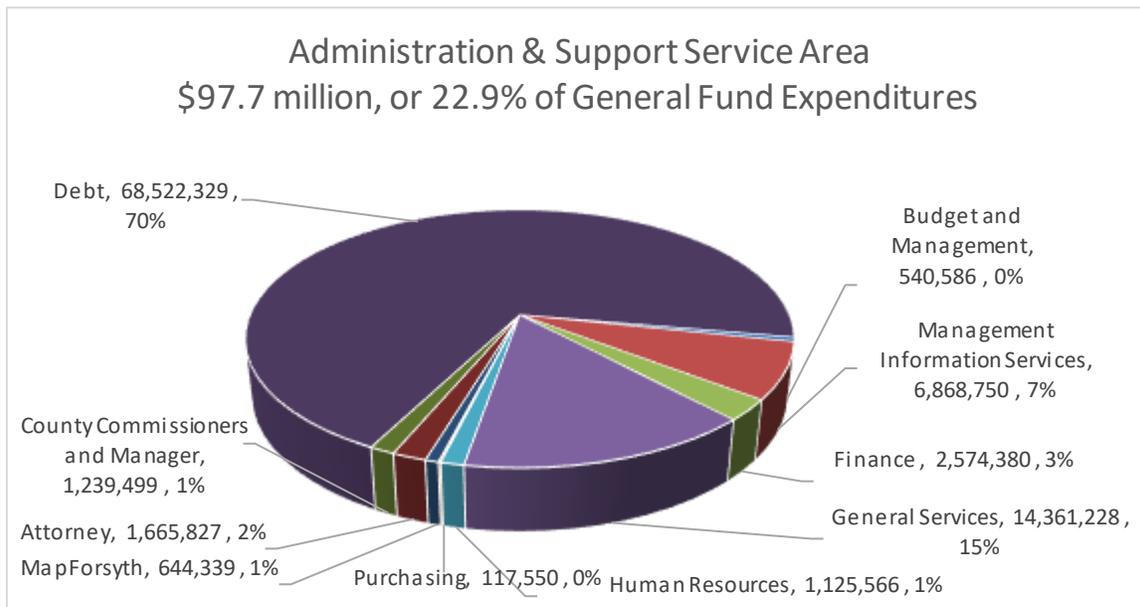
- There is a slight decrease of \$16,770, or -1.1% in expenditures for Planning Services for the FY19 Adopted Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. The decrease is driven by the retirement of the Planning Director.

## Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: County Manager & Commissioners, County Attorney, MapForsyth, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises \$105,835,106, or 24.4% of the FY19 Recommended Budget.

Debt Service is the largest portion of this service area as reflected in Chart 17 on the following page.

**Chart 19 - Administration & Support Service Area - \$105.8 million – 24.4% of General Fund Expenditures**



## Debt Service

- The FY19 Adopted Debt Service net County dollar cost is increasing \$1,052,573 over the FY18 Adopted Budget. Even though Debt Service expenditures are decreasing, revenue is decreasing even more. This is the result of non-debt leveling expenditures increasing greater than debt service expenditures tied to debt leveling plans such as the Education Debt Leveling Plan, the Library Debt Leveling Plan, and/or the 2016 Public Improvements Debt Leveling Plan.

## Budget and Management

- The FY19 Adopted Budget for the Budget and Management Office reflects a net County dollar increase of \$28,340 or 5.5% over the Adopted FY18 Budget. This increase is mainly due to Personal Services increases to annualize salary increases and increases in fringe benefits.
- A reduction of \$15,000 in revenues for FY19 is due to the JCPC reimbursement now being reflected in the Youth Services departmental budget.

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

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## Management Information Systems (MIS)

- The MIS FY19 Adopted Budget reflects a net County dollar increase of \$283,451 or 4.3% over the FY18 Adopted Budget.
- Primary drivers of the increase include a capital equipment investment in a replacement Data Protection Suite – part of the strategic migration to the cloud, an upgrade to G-Suite (Google) Business with unlimited drive space, a planned cyber-risk assessment for FY19, and annualized salary and benefit increases.
- Offsetting these increased expenditures are decreases in Equipment Repair, Software, Software Licenses, and Operating Supplies. Furthermore, the significant decrease in Small Equipment expenditures is indicative of both the cheaper cost to replace desktop computers as well as the Department’s current initiative to strategically migrate to Chromebooks.

## Finance

- The FY19 Adopted Budget for the Finance department reflects a net County dollar decrease of \$110,671 or -4.3% from the FY18 Adopted Budget. The Finance department is responsible for distributing Occupancy Tax revenue to the Tourism Development Authority, the City of Winston-Salem, as well as the other municipalities in the County. The formula for distributing this revenue is somewhat complex and by statute, the County is allowed to retain a portion of Occupancy Tax revenue to cover the cost of collection. Again, because Finance is making the calculations of how the revenue should be distributed it makes sense for the revenue to be reflected in Finance. This was previously accounted for in Non-Departmental.

## General Services

- The FY19 Adopted Budget for General Services reflects a net County dollar increase of \$428,603 or 3.3% over the FY18 Adopted Budget.
- Seven (7) positions were eliminated during FY18 to offset an increase in Janitorial Services as the department outsources more of this function to a private contractor by shifting additional facilities to be cleaned and maintained by an outside firm.
- Contractual services for items such as Security, Janitorial, and the Print/Mail services are increasing in the FY19 Adopted Budget.

## Human Resources

- The FY19 Adopted Budget for the Human Resources department is a net County dollar increase of \$25,779 or 2.3% compared to the Adopted FY18 Budget. This increase is a result of annualized performance increases and a slight increase in fringe benefits.

## Purchasing

- The FY19 Adopted Budget for Purchasing is increasing \$3,070, or 2.7% over the FY18 Adopted Budget. Expenses of Purchasing are apportioned to the City and County essentially based on usage. For FY19, it was determined that Forsyth County’s share of Purchasing was 19.12% compared to 19.71% in FY18.

## MapForsyth

- The net County dollar change for FY19 is a decrease of \$4,820 or -1.1%. Revenue from the City of Winston-Salem offsets approximately 35% of costs.
-

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

## Attorney

- The net County dollar impact for FY19 for the Attorney's Office is \$35,318 or 2.2%. The increase is largely due to Personal Services increases, although there is some cost savings through the retirement of the tenured County Attorney.

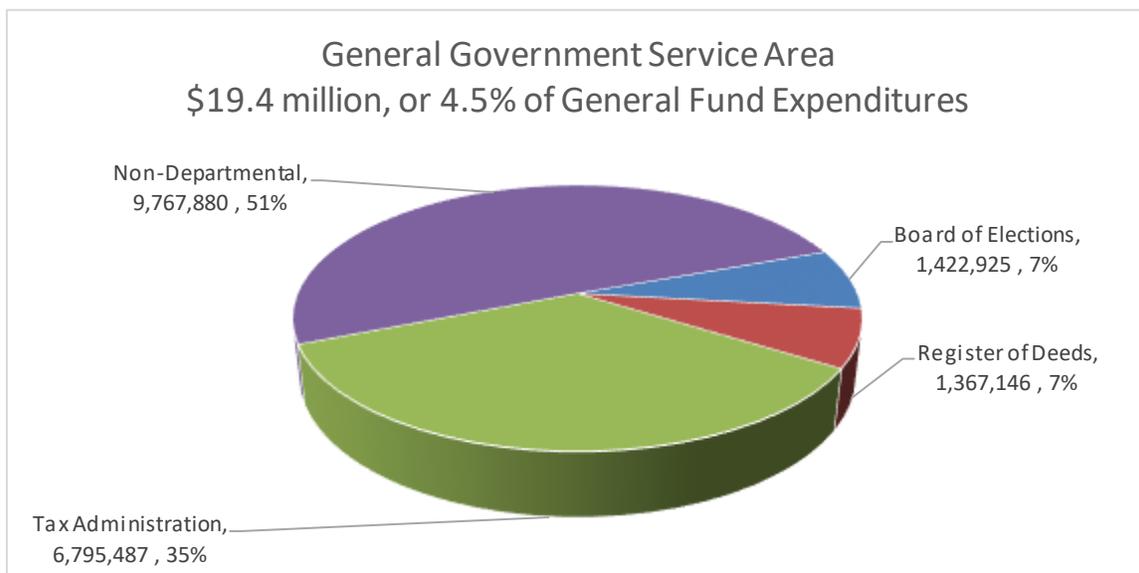
## County Commissioners/Manager

- The FY19 Adopted Budget reflects a net County dollar increase of \$87,600 or 7.6% over the FY18 Adopted Budget. The increase is due primarily to annualized performance and fringe benefit adjustments as well as increases for Board of Commissioners' pay.
- In addition, the Board of Commissioners approved the addition of one Full-Time position for Communications at a cost of \$56,436.

## General Government Service Area

The General Government Service Area includes of the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$19,792,476, or 4.6% of the FY19 Recommended Budget.

**Chart 20 - General Government Service Area - \$19.8 million – 4.6% of General Fund Expenditures**



## Board of Elections

- For FY19, there will be one election – a November Countywide General Election that will include races for U.S. Congress, North Carolina State Senate and House, state judicial seats, Sheriff, County Commissioners, Board of Education, and Soil and Water Conservation District. Even though municipal elections are typically offset by revenue, there is a chance that the courts may make the November election a Countywide election based on redistricting. For this reason, no revenue is budgeted in the FY18 Adopted Budget.
- The FY19 Adopted Budget represents a \$135,359, or 10.5% increase in net County dollars.

## Register of Deeds

- The FY19 Adopted Budget for the Register of Deeds office is a net County dollar decrease of -\$151,621 or -7.6% from the FY18 Adopted Budget.

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

## Tax Administration

- For the FY19 Adopted Budget, net County dollars for the Tax Department reflect an increase of \$290,229, or 5.3%. This is driven largely by increases in Personal Services as well as increases in Farragut and NCVTS fees. Farragut is expected to be fully implemented in FY19. Several reductions were made in other areas to offset the increases in Personal Services and the Farragut and NCVTS cost increases.

## Non-Departmental

- This is a catch-all department for which county-wide expenses and revenue not related to any particular department is accounted.
- An offset for Salary Savings or salary slippage is included here. For FY19, Salary Savings are budgeted at \$2,526,779. Salaries are budgeted at 100% although there will be vacancies during the year.
- Also included in Non-departmental are costs associated with county-wide performance adjustments; unemployment costs for the County, Retiree Hospitalization costs, funds for the Utilities Commission for scrap tire and solid waste collection (offset with revenue), Prior Year Encumbrances, and Contingency funds.

## Special Appropriations Service Area

The Special Appropriations Service Area is comprised of community agencies to which the County provides grant funding. This service area represents 0.2% of the FY19 Adopted Budget.

Several agencies requested funding for FY19 and their requests may be found in the Alternate Service Level section in the appendices. Typically, these requests are not included in the Manager's Recommended budget and are left for the Board of Commissioners to approve. *Chart 21* identifies agencies were approved for funding for FY19.

**Chart 21 – Special Appropriations Funded in FY19 Adopted Budget**

Agency	Request	Agency	Request
Arts Council	\$100,000	Old Salem	\$50,000
Children's Law Center	\$35,000	RiverRun Film Festival	\$15,000
Experiment in Self-Reliance	\$26,695	SHARE Cooperative	\$5,000
Family Services	\$25,000	TransAid – County	293,160
HARRY Vets	\$25,000	United Way 10 Year Plan	\$7,695
Kaleidium (SciWorks)	\$275,000	WSF Neighbors	\$1,863
National Black Theatre Festival	\$65,000		

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

## Summary

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

**Chart 22 - Top Ten County Dollar Increases**

<u>Department</u>	<b>FY18 to FY19</b>	
	<u>\$ Change</u>	<u>% Change</u>
Sheriff	2,492,244	5.8%
Winston-Salem/Forsyth County Schools	1,266,822	1.0%
Debt Service	1,052,573	3.4%
Social Services	1,010,579	6.5%
Public Health	486,237	3.9%
General Services	428,603	3.3%
Emergency Services	330,491	4.8%
Tax Administration	290,229	5.3%
Management Information Systems	283,451	4.3%
Forsyth Technical Community College	172,885	1.7%

- From the chart above, the top three departments reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live.
- Chart 23 shows the top five net County dollar decreases in the FY19 Adopted Budget.

**Chart 23 – Top Five Net County Dollar Decreases, not including Non-Departmental**

<u>Department</u>	<b>FY18 to FY19</b>	
	<u>\$ Change</u>	<u>% Change</u>
Community and Economic Development	(354,955)	-9.7%
Inspections	(297,740)	-92.1%
Behavioral Health	(230,422)	-7.1%
Register of Deeds	(151,621)	-7.3%
Finance	(110,671)	-4.5%

As reflected in many of the charts and throughout this overview, the FY19 budget was developed conservatively but with optimism as well as an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff should be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The FY19 Adopted Budget outlines how the County will provide services and carry out the mission of cooperatively supporting and maintaining a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunities for all.



**FUTURE BUDGET PROJECTIONS****GENERAL FUND**

	<b>FY 2019 Adopted</b>	<b>FY 2020 Projection</b>	<b>FY 2021 Projection</b>
<b>Expenditures</b>			
Public Safety	74,818,852	77,063,418	78,604,686
Environmental Management	2,447,607	2,508,797	2,558,973
Health	28,641,167	29,500,402	30,090,410
Social Services	44,057,098	45,378,811	46,740,175
Education	137,527,833	141,653,668	147,319,815
Culture and Recreation	15,961,723	16,440,575	17,262,603
Community & Economic Development	4,921,971	5,069,630	5,171,023
Administration and Support	29,137,725	29,720,480	30,314,889
General Government	19,353,438	19,740,507	20,135,317
Debt Service	68,522,329	83,322,921	81,646,520
Special Appropriations	924,413	859,413	859,413
<b>Total Expenditures</b>	<b>426,314,156</b>	<b>451,258,621</b>	<b>460,703,824</b>
<b>Revenues</b>			
Public Safety	18,448,828	18,817,805	19,194,161
Environmental Management	937,726	951,792	966,069
Health	12,258,277	12,626,025	12,878,546
Social Services	26,732,930	27,534,918	28,360,965
Education	269,047	273,083	277,179
Culture and Recreation	4,952,199	5,026,482	5,101,879
Community & Economic Development	57,374	58,235	59,108
Administration and Support	1,368,602	1,389,131	1,409,968
General Government	324,597,669	334,127,393	343,678,592
Debt Service	36,691,504	50,453,758.62	48,777,358
<b>Total Revenues</b>	<b>426,314,156</b>	<b>451,258,621</b>	<b>460,703,824</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	258,933,969	266,701,988	273,369,538
Other Ad Valorem Taxes	2,850,000	2,850,000	2,850,000
Other Taxes	1,030,000	1,030,000	1,030,000
Sales Taxes	66,352,947	68,011,771	69,712,065
Earnings on Investments	2,605,500	2,605,500	2,605,500
Fund Balance Appropriated - non-Debt Leveling	11,812,194	11,958,353	12,208,651
<b>Total Primary County Dollars</b>	<b>343,584,610</b>	<b>353,157,612</b>	<b>361,775,754</b>
<b>Debt Information</b>			
<b>General Fund Projections includes CIP Debt Service</b>	<b>426,314,156</b>	<b>451,258,621</b>	<b>460,703,824</b>
<b>Debt Service % of Budget</b>	<b>16.1%</b>	<b>18.5%</b>	<b>17.7%</b>

<b>FUTURE BUDGET PROJECTIONS</b>	<b>GENERAL FUND</b>		
	<b>FY 2022 Projection</b>	<b>FY 2023 Projection</b>	<b>FY 2024 Projection</b>
<b>Expenditures</b>	(revaluation)		
Public Safety	81,748,873	84,201,340	86,306,373
Environmental Management	2,635,742	2,668,689	2,702,048
Health	30,993,122	31,612,985	32,245,244
Social Services	48,376,081	49,585,483	50,825,121
Education	154,685,805	158,552,951	162,516,774
Culture and Recreation	18,125,734	18,352,305	18,581,709
Community & Economic Development	5,248,588	5,327,317	5,407,227
Administration and Support	31,224,336	31,692,701	32,168,091
General Government	20,739,376	21,050,467	21,366,224
Debt Service	91,139,254	88,648,493	94,226,412
Special Appropriations	859,413	859,413	859,413
<b>Total Expenditures</b>	<b>485,776,326</b>	<b>492,552,143</b>	<b>507,204,636</b>
<b>Revenues</b>			
Public Safety	19,482,073	19,774,304	20,070,919
Environmental Management	980,560	995,268	1,010,197
Health	13,264,902	13,530,200	13,733,153
Social Services	29,353,599	30,087,439	30,839,625
Education	281,337	285,557	289,840
Culture and Recreation	5,178,407	5,256,084	5,334,925
Community & Economic Development	59,995	60,895	61,808
Administration and Support	1,431,118	1,452,584	1,474,373
General Government	357,474,244	365,330,481	373,032,546
Debt Service	58,270,092	55,779,331	61,357,250
<b>Total Revenues</b>	<b>485,776,326</b>	<b>492,552,143</b>	<b>507,204,636</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	284,987,743	289,262,559	297,940,436
Other Ad Valorem Taxes	2,850,000	2,850,000	2,850,000
Other Taxes	1,030,000	1,030,000	1,030,000
Sales Taxes	71,454,867	73,241,238	75,072,269
Earnings on Investments	2,605,500	2,605,500	2,605,500
Fund Balance Appropriated - non-Debt Leveling	12,873,073	13,052,632	13,440,923
<b>Total Primary County Dollars</b>	<b>375,801,182</b>	<b>382,041,929</b>	<b>392,939,128</b>
<b>Debt Information</b>			
General Fund Projections includes CIP Debt Service	<b>485,776,326</b>	<b>492,552,143</b>	<b>507,204,636</b>
Debt Service % of Budget	<b>18.8%</b>	<b>18.0%</b>	<b>18.6%</b>

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## EXPENDITURES

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### General Assumptions

For FY19 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY19, an average of 2.89% for performance adjustments is included in the adopted budget. Employee health insurance is budgeted in all departments and reflects no increase. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees and will increase .25% every year through FY21. General Employees retirement rate is 7.75% while the retirement contribution rate for Law Enforcement employees increases to 8.50%. For FY19 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 FY19.

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

Assumptions which differ from the above are as follows:

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### *Assumptions for Public Safety Service Area*

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#### Animal Services

**FY19 &  
Beyond**

The County entered into an agreement with the Forsyth Humane Society in FY18 to manage cat and dog intake, care and sheltering, adoptions, foster, and transfer at the Forsyth County Animal Control. Several positions were eliminated in FY18 as the work that was being done in-house is now the responsibility of the Forsyth Humane Society.

#### Sheriff

**FY19**

The Sheriff's Office requested several new positions for FY19 - 1 Full-Time and 1 Part-Time Office Assistant for the Sex Offender Registry Unit, 2 Full-Time Civil Unit Deputies, and 3 Full-Time Court Security Deputies - and these are discussed in the Alternate Service Level section of the Appendices. The significant driver of the Sheriff's Office FY19 budget is an increase in Personal Services costs to match an increase given to Winston-Salem Police Officers after the County had adopted its FY18 budget. The Board of Commissioners has acknowledged that the City of Winston-Salem is the main competitor for law enforcement personnel and has indicated it would attempt to keep Sheriff's Office salaries in line with the Winston-Salem Police Department.

In April, the Board of Commissioners approved the creation of a Full-Time Investigator for the local FBI Task Force. This position will be paid for 100% using Controlled Substance Excise Tax proceeds the first three years. The other change in personnel is the addition of a Senior Office Assistant to assist multiple divisions within the Sheriff's Office located on the second floor of the Public Safety Center, including Administration, Information Technology, Human Resources, Attorney, and Business Office.

The Board of Commissioners included one Full-Time Court Security Deputy in the FY19 Adopted Budget as well.

**FY19 &  
Beyond**

Based on General Assumptions at the beginning of this section.

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**Assumptions for Public Safety Service Area Continued**

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**Emergency Services**

**FY19** The FY19 Adopted Budget includes expanded funding for the Mobile Integrated Healthcare Program that is funded through offsetting reductions in Behavioral Health Services. The expanded program now includes a Full-Time MIH Coordinator and two additional Full-Time MIH Paramedics bringing the total staffing of the MIH Program to nine positions - one Coordinator and eight Paramedics.

**FY19 & Beyond** The Board of Commissioners approved six Full-Time fire engineer positions to operate Unit 109 and Unit 209 for fire suppression support to the volunteer fire departments. These positions will be funded through the Fire Tax Districts as each district's tax rate was raised 0.36 cents.

**Future Discussion** Based on General Assumptions at the beginning of this section.

The County commissioned a study of the Fire Tax Districts and fire service delivery that was completed in FY17. Several recommendations were made and County staff is working closely with the Fire Chiefs of the Volunteer Fire Departments that serve the Fire Tax Districts to

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**Assumptions for Environmental Management Service Area**

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**Office of Environmental Assistance & Protection**

**FY19 & Beyond** EAP's funding for FY19 increased slightly due to the addition of personnel at the Hanes Mill Road Landfill. Additionally, it will continue to be important for the department and County staff to monitor potential Federal cuts that would impact the department.

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**Assumptions for Health Service Area**

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**Behavioral Health**

**FY19 & Beyond** The County signed a Memorandum of Understanding with Cardinal Innovations Healthcare that recognizes the County's funding allocation of \$4,026,677 for the direct provision of mental health, substance abuse, and developmental disability services. This was the result of the State's effort to reduce the number of behavioral health managed care organizations that saw CenterPoint Human Services merge with Cardinal.

Cardinal has encouraged its member counties to self-direct its allocations for services as the counties deem appropriate. While it is assumed that the allocation for Behavioral Health Services will remain at \$4,026,677, the allocation of those funds may change year to year. The FY19 allocation is discussed in the General Fund section of the FY19 Adopted Budget.

**Public Health**

Revenues and Expenditures are more normalized after significant adjustments in FY18 with the loss of Pharmacy revenue due to how it was being recorded in Behavioral Health Services. Expenditures are increasing largely due to adjustments in salaries and fringe benefits for FY19.

**FY19 & Beyond** Medicaid Cost Settlement revenue was an issue in the FY18 Adopted Budget and this issue appears to have been corrected.

A study of the Dental Clinic was completed in FY18 and the FY19 Adopted Budget reflects a "break-even" situation for FY19.

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**Assumptions for Health Service Area Continued**

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**Future Discussion/Decision** The Board of Commissioners is considering consolidating the Board of Health and the Social Services Board under the provisions of N.C.G.S. 153A-77. Staff are working to prepare a strategy for this transition would impact Public Health and the Department of Social Services.

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**Assumptions for Social Service Area**

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**Department of Social Services**

**FY19 & Beyond** The FY19 Adopted Budget for DSS is decreasing in expenditures due to the State assuming responsibility for childcare subsidies which results in revenues and expenditures decreasing approximately \$3 million. Revenue for the FY19 Adopted Budget was projected using the State's budget template which provides a more accurate revenue projection than prior years.

The FY19 Adopted Budget includes ten additional positions - a Full-Time Supervisor and five Full-Time Information Specialists for the Energy Programs; 1 Full-time Social Worker for Foster Care; and 1 Full-Time Senior Social Work Supervisor and 2 Full-Time Senior Social Workers for Child Protective Services.

**Future Discussion** The Board of Commissioners is considering consolidating the Board of Health and the Social Services Board under the provisions of N.C.G.S. 153A-77. Staff are working to prepare a strategy for this transition would impact Public Health and the Department of Social Services.

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**Assumptions for Education Service Area**

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

**FY19** The FY19 Adopted Budget for the Winston-Salem/Forsyth County School System includes a 1.0% increase in County funding determined through the use of the funding formula that was established in FY12. 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. The moderate increase in funding for FY19 is the result of a decrease in enrollment as that decrease offsets the growth in the Resource Factor.

**FY19 & Beyond** Assumes continued utilization of the School Funding Formula.

**FY19 & FY21** The Capital Improvement Plan also includes \$8.5 million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding for life cycle maintenance projects.

**Forsyth Technical Community College**

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

Construction of the Aviation Center at Smith-Reynolds Airport is estimated to be complete in January 2020 so six months of operations of this new campus will be in the FY20 budget. The Main Campus Renovation is projected to be complete in July 2020, so operating expenses will increase again in FY21.

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

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### **Library**

#### **FY19 & Beyond**

The Library opened its renovated Central Library in early FY18. It is anticipated that the Kernersville Branch Library will be completed in early FY19 which will allow for space rental costs of the current branch to be eliminated. The Clemmons Branch is projected to be complete in FY20.

### **Parks**

#### **FY19 & Beyond**

An Efficiency Study that focused on General Services and Parks was completed during FY18 which impacted the Parks budget for FY19 by eliminating or transferring several costs such as Sublet Auto Repair and Motive Equipment Repair.

The Adopted FY19 Budget for Parks reflects some revenue concerns due to the closure of the Championship Course at Tanglewood while renovations are completed. It is anticipated that there will be significant revenue growth in future years as a result of these improvements.

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**REVENUES**

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**Assumptions for Public Safety Service Area**

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**Animal Services**

**FY19 & Beyond** Revenue for Animal Services is impacted significantly in FY19 and beyond due to the revenue for adoptions and reclaims going to the Humane Society in the future.

**Emergency Medical Services**

**All Years** EMS fees are adjusted regularly to reflect costs.

**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. Revenues are assumed to increase slightly less than Expenditures increase.

**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. Revenues are assumed to increase slightly less than Expenditures increase.

**Assumptions for General Government Service Area**

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**Non-Departmental**

**FY19 & Beyond** Current Year Property Taxes – Tax revenue on real and personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of all other revenues and appropriated fund balance. The tax rate is then determined by taking this amount, and dividing it by the amount per penny the tax base supports. The ad valorem rate for FY19 is recommended at 72.35 cents per \$100 valuation. One penny equivalent for FY19 is \$3,578,908.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY19.

Sales Taxes – 3.5% growth assumed for FY19. Assumes 2% growth due to overall economic activity for FY18 and beyond.

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

**Assumptions for Debt Service**

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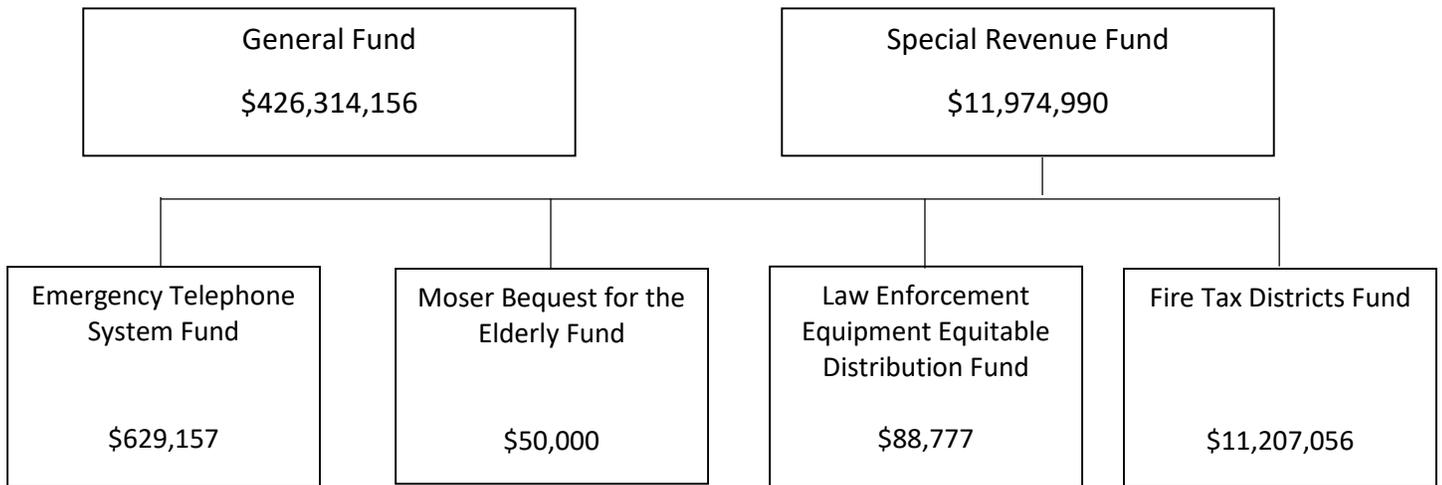
**Debt Service**

**All Years** Debt Service revenues include federal tax credits for Build America and Qualified School Construction bonds, Lottery Proceeds and Ad Valorem Revenue 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), the 2010 Library Bonds that is paid from the Library Debt Leveling Plan that was established in FY 2016, and the 2016 Public Improvement Debt Leveling Plan that included \$430 million in approved bonds for WSFCS, FTCC, and Parks.

Estimates assume these sources will be sufficient to cover all of this debt service through FY 2024.

**All Years** The FY19 Recommended Budget included a 2.3 cent increase in the property tax for debt leveling for the Court Facilities that are proposed to be financed with Limited Obligation Bonds starting in FY19. This tax increase was removed from the Adopted Budget and the Board of Commissioners is considering placing an Article 46 Sales Tax referendum on the November 2018 ballot. The assumptions do not include the Article 46 Sales Tax referendum and instead assume a property tax increase for the debt service related to this issue.

## Forsyth County Annually Appropriated Funds




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### FY18 All Funds - \$438,289,146

- The General Fund and the Fire Tax District Fund are the major funds designated by Forsyth County.
- The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
- The Fire Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts and three service districts.
- The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff's Department.
- The Emergency Telephone System Fund is used to account for the \$0.60 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
- O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

## SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$19.5 million in Fund Balance has been appropriated with \$2.0 million being Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums and the 2010 Library bond referendum. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is funded through the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

### Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
<b>Revenues</b>	<b>406,279,720</b>	<b>10,985,201</b>	<b>727,018</b>	<b>1,000</b>	<b>30,000</b>	<b>418,022,939</b>
Ad Valorem Taxes	261,783,969	8,897,954	-	-	-	270,681,923
Sales Taxes	66,352,947	2,087,247	-	-	-	68,440,194
Other Taxes	1,030,000	-	-	-	-	1,030,000
Licenses & Permits	850,913	-	-	-	-	850,913
Intergovernmental	42,750,014	-	727,018	-	25,000	43,502,032
Charges for Services	22,488,819	-	-	-	-	22,488,819
Earnings on Investments	2,605,500	-	-	1,000	5,000	2,611,500
Other Revenues	8,417,558	-	-	-	-	8,417,558
<b>Expenditures</b>	<b>426,314,156</b>	<b>11,207,056</b>	<b>629,157</b>	<b>50,000</b>	<b>88,777</b>	<b>438,289,146</b>
Public Safety	74,818,852	11,207,056	562,133	-	88,777	86,676,818
Environmental Management	2,447,607	-	-	-	-	2,447,607
Health	28,641,167	-	-	-	-	28,641,167
Social Services	44,057,098	-	-	50,000	-	44,107,098
Education	137,527,833	-	-	-	-	137,527,833
Culture & Recreation	15,961,723	-	-	-	-	15,961,723
Community & Economic Development	4,921,971	-	-	-	-	4,921,971
Administration & Support	29,137,725	-	-	-	-	29,137,725
General Government	19,353,438	-	-	-	-	19,353,438
Debt	68,522,329	-	67,024	-	-	68,589,353
Special Appropriations	924,413	-	-	-	-	924,413
<b>Revenues Over/(Under) Expenditures</b>	<b>(20,034,436)</b>	<b>(221,855)</b>	<b>97,861</b>	<b>(49,000)</b>	<b>(58,777)</b>	<b>(20,266,207)</b>
<b>Other Financing Sources/(Uses)</b>						
<b>Operating Transfers In</b>						
Fire Tax Districts	2,087,247	-	-	-	-	2,087,247
Law Enforcement Equitable Distribution	88,777	-	-	-	-	398,300
Multi-year Capital Project Ordinances	-	-	-	-	-	-
State Lottery Proceeds	3,650,000	-	-	-	-	3,650,000
<b>Total Operating Transfers In</b>	<b>5,826,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,135,547</b>
<b>Operating Transfers to General Fund</b>	<b>-</b>	<b>(2,087,247)</b>	<b>-</b>	<b>-</b>	<b>(88,777)</b>	<b>(2,176,024)</b>
<b>Fund Balance Gained/(Appropriated)</b>	<b>(14,208,412)</b>	<b>(2,309,102)</b>	<b>97,861</b>	<b>(49,000)</b>	<b>(147,554)</b>	<b>(16,306,684)</b>

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

## All Funds

	FY 16-17	FY 17-18		REQUEST	FY 18-19	ADOPTED
	ACTUAL	ORIGINAL	ESTIMATE		RECOMM.	
<b>Funding Sources</b>						
Taxes:						
Ad Valorem	253,859,600	266,225,896	265,682,573	293,007,172	279,171,299	271,356,476
Sales Taxes	63,708,056	67,001,184	65,416,248	68,440,194	68,440,194	68,440,194
Occupancy Tax	787,568	625,000	700,000	650,000	650,000	650,000
Gross Receipts	475,501	380,000	380,000	380,000	380,000	380,000
<b>Total Taxes</b>	<b>318,830,725</b>	<b>334,232,080</b>	<b>332,178,821</b>	<b>362,477,366</b>	<b>348,641,493</b>	<b>340,826,670</b>
Licenses & Permits	837,633	835,366	842,772	815,913	850,913	850,913
Intergovernmental	53,838,311	48,041,969	41,988,660	42,856,508	42,654,749	42,827,479
Charges for Services	22,282,908	21,571,773	21,074,696	22,428,069	22,488,819	22,488,819
Interest Earnings	1,191,831	1,257,300	1,694,482	2,611,500	2,611,500	2,611,500
Other Revenue	8,286,717	8,496,079	10,178,874	8,461,872	8,417,558	8,417,558
Operating Transfers In	5,785,473	4,454,226	4,454,226	5,826,024	5,826,024	6,183,703
Fund Balance	-	16,831,242	12,599,907	13,704,702	13,704,702	13,850,733
<b>Total Revenue</b>	<b>411,053,598</b>	<b>435,720,035</b>	<b>425,012,438</b>	<b>459,181,954</b>	<b>445,195,758</b>	<b>438,057,375</b>
Beginning Fund Balance	145,540,055	147,132,926	4,349,506	4,332,215	4,332,215	4,332,215
<b>Total Available Resources</b>	<b>556,593,653</b>	<b>582,852,961</b>	<b>429,361,944</b>	<b>463,514,169</b>	<b>449,527,973</b>	<b>442,389,590</b>
<b>Expenditures</b>						
Public Safety	74,660,882	80,635,099	78,785,995	86,761,417	83,663,384	84,500,794
Environmental Management	2,328,460	2,652,413	2,419,783	2,548,909	2,447,607	2,447,607
Health	23,584,803	27,989,690	25,994,114	31,415,425	28,416,167	28,641,167
Social Services	53,943,663	47,053,871	40,542,245	44,824,799	43,782,336	44,057,098
Education	132,604,219	136,057,505	135,739,812	137,928,691	137,517,833	137,527,833
Culture & Recreation	14,488,907	15,787,563	15,120,198	16,808,893	15,892,265	15,961,723
Community & Economic Development	4,934,109	5,286,696	12,139,889	5,411,886	4,921,971	4,921,971
Administration & Support	25,891,624	28,045,758	27,111,457	29,802,839	29,081,289	29,137,725
General Government	17,817,025	19,714,498	14,902,078	23,685,836	19,792,476	19,353,438
Special Appropriations	855,678	869,413	2,470,255	1,852,718	844,413	924,413
Operating Transfers Out	1,842,752	2,358,101	2,238,118	2,176,024	2,176,024	2,176,024
Payments to Escrow Agents	8,141,925	-	-	-	-	-
Human Services - If Only Prog	351	50,000	7,015	50,000	50,000	50,000
Other Financing Uses	4,996,625	-	-	-	-	-
Debt	58,044,171	70,441,410	64,068,791	76,820,841	76,820,841	68,589,353
Allow for Encumbrances	-	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>424,135,194</b>	<b>436,942,017</b>	<b>421,539,750</b>	<b>460,088,278</b>	<b>445,406,606</b>	<b>438,289,146</b>
Ending Fund Balance	147,132,926	145,910,944	7,822,194	3,425,891	4,121,367	4,100,444
<b>Total Commitments &amp; Fund Balance</b>	<b>571,268,120</b>	<b>582,852,961</b>	<b>429,361,944</b>	<b>463,514,169</b>	<b>449,527,973</b>	<b>442,389,590</b>
<b>Fund Balance Utilized/(Gained)</b>	<b>(1,592,871)</b>	<b>1,221,982</b>	<b>(3,472,688)</b>	<b>906,324</b>	<b>210,848</b>	<b>231,771</b>

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

<u>General Fund</u>	FY 16-17	FY 17-18		FY 18-19		
<u>Funding Sources</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Taxes:</b>						
Ad Valorem	246,512,902	257,948,278	257,450,624	284,367,451	270,015,457	261,783,969
Sales	61,983,508	65,041,383	63,495,643	66,352,947	66,352,947	66,352,947
Occupancy Tax	787,568	625,000	700,000	650,000	650,000	650,000
Gross Receipts	475,501	380,000	380,000	380,000	380,000	380,000
<b>Total Taxes</b>	<b>309,759,479</b>	<b>323,994,661</b>	<b>322,026,267</b>	<b>351,750,398</b>	<b>337,398,404</b>	<b>329,166,916</b>
Licenses & Permits	837,633	835,366	842,772	815,913	850,913	850,913
Intergovernmental	53,838,311	47,968,443	41,972,899	42,803,955	42,602,196	42,750,014
Charges for Services	22,282,908	21,571,773	21,074,696	22,428,069	22,488,819	22,488,819
Interest Earnings on Investments	1,174,999	1,253,300	1,655,001	2,605,500	2,605,500	2,605,500
Other Revenue	8,286,717	8,496,079	9,965,298	8,461,872	8,417,558	8,417,558
Operating Transfers In	5,785,473	4,454,226	4,454,226	5,826,024	5,826,024	6,183,703
Fund Balance	-	16,831,242	12,599,907	13,704,702	13,704,702	13,850,733
<b>Total Revenue</b>	<b>401,965,520</b>	<b>425,405,090</b>	<b>414,591,066</b>	<b>448,396,433</b>	<b>433,894,116</b>	<b>426,314,156</b>
<b>Beginning Fund Balance</b>						
<b>Total Available Resources</b>	<b>401,965,520</b>	<b>425,405,090</b>	<b>414,591,066</b>	<b>448,396,433</b>	<b>433,894,116</b>	<b>426,314,156</b>
<b>Expenditures</b>						
Public Safety	66,769,528	71,573,297	70,155,706	77,362,620	74,443,942	74,818,852
Environmental Management	2,328,460	2,652,413	2,419,783	2,548,909	2,447,607	2,447,607
Health	23,584,803	27,989,690	25,994,114	31,415,425	28,416,167	28,641,167
Social Services	53,943,663	47,053,871	40,542,245	44,824,799	43,782,336	44,057,098
Education	132,604,219	136,057,505	135,739,812	137,928,691	137,517,833	137,527,833
Culture & Recreation	14,488,907	15,787,563	15,120,198	16,808,893	15,892,265	15,961,723
Comm & Econ Development	4,934,109	5,286,696	12,139,889	5,411,886	4,921,971	4,921,971
Administration & Support	25,891,624	28,045,758	27,111,457	29,802,839	29,081,289	29,137,725
General Government	17,817,025	19,714,498	14,902,078	23,685,836	19,792,476	19,353,438
Debt	57,978,351	70,374,386	64,004,304	76,753,817	76,753,817	68,522,329
Special Appropriations	855,678	869,413	2,470,255	1,852,718	844,413	924,413
Other Financing Uses	4,996,625	-	-	-	-	-
Payment to Escrow Agents	8,141,925	-	-	-	-	-
Allow for Encumbrances	-	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>414,334,917</b>	<b>425,405,090</b>	<b>410,599,841</b>	<b>448,396,433</b>	<b>433,894,116</b>	<b>426,314,156</b>
<b>Ending Fund Balance</b>	<b>(12,369,397)</b>	<b>-</b>	<b>3,991,225</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>401,965,520</b>	<b>425,405,090</b>	<b>414,591,066</b>	<b>448,396,433</b>	<b>433,894,116</b>	<b>426,314,156</b>
<b>Fund Balance Utilized/(Gained)</b>	<b>12,369,397</b>	<b>-</b>	<b>(3,991,225)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<u>General Fund</u>	FY 16-17	FY 17-18		FY 18-19		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Public Safety</b>						
Animal Services	1,921,192	2,232,623	1,996,166	2,237,821	2,138,889	2,153,889
Emergency Management	357,239	407,150	407,150	429,520	429,520	429,520
Interagency Communications	1,169,508	1,196,004	1,136,395	1,249,162	1,247,423	1,247,423
Sheriff	45,996,047	49,519,008	48,628,822	53,751,043	51,716,801	51,684,032
Emergency Services	16,850,299	17,675,148	17,494,646	18,971,012	18,333,247	18,705,926
Court Services	475,243	543,364	492,527	724,062	578,062	598,062
<b>Total Public Safety</b>	<b>66,769,528</b>	<b>71,573,297</b>	<b>70,155,706</b>	<b>77,362,620</b>	<b>74,443,942</b>	<b>74,818,852</b>
<b>Environmental Mgmt</b>						
EAD	2,296,882	2,329,223	2,325,708	2,523,459	2,422,157	2,422,157
Inspections	31,578	323,190	94,075	25,450	25,450	25,450
<b>Total Env. Mgmt</b>	<b>2,328,460</b>	<b>2,652,413</b>	<b>2,419,783</b>	<b>2,548,909</b>	<b>2,447,607</b>	<b>2,447,607</b>
<b>Health</b>						
Medical Examiner	366,300	322,500	334,450	352,600	352,600	352,600
Centerpoint	1,948,784	3,331,380	3,331,597	3,111,958	3,111,958	3,111,958
Public Health	21,269,719	24,335,810	22,328,067	27,950,867	24,951,609	25,176,609
<b>Total Health</b>	<b>23,584,803</b>	<b>27,989,690</b>	<b>25,994,114</b>	<b>31,415,425</b>	<b>28,416,167</b>	<b>28,641,167</b>
<b>Social Svcs</b>						
Social Services	52,260,476	45,404,153	38,878,427	43,119,281	42,116,818	42,391,580
Aging Services	582,374	626,130	624,630	666,130	626,130	626,130
Youth Services	1,100,813	1,023,588	1,039,188	1,039,388	1,039,388	1,039,388
<b>Total Social Svcs</b>	<b>53,943,663</b>	<b>47,053,871</b>	<b>40,542,245</b>	<b>44,824,799</b>	<b>43,782,336</b>	<b>44,057,098</b>
<b>Education</b>						
NC Cooperative Extension	930,714	1,080,418	721,547	1,133,700	1,101,039	1,111,039
FTCC	10,272,431	10,370,316	10,411,494	10,688,220	10,543,201	10,543,201
Schools	121,401,074	124,606,771	124,606,771	126,106,771	125,873,593	125,873,593
<b>Total Education</b>	<b>132,604,219</b>	<b>136,057,505</b>	<b>135,739,812</b>	<b>137,928,691</b>	<b>137,517,833</b>	<b>137,527,833</b>
<b>Culture &amp; Recreation</b>						
Library	7,057,177	7,589,777	7,451,361	8,212,891	7,697,973	7,767,431
Parks	7,431,730	8,197,786	7,668,837	8,596,002	8,194,292	8,194,292
<b>Total Culture &amp; Rec</b>	<b>14,488,907</b>	<b>15,787,563</b>	<b>15,120,198</b>	<b>16,808,893</b>	<b>15,892,265</b>	<b>15,961,723</b>
<b>Community &amp; Econ Dev</b>						
Community and Economic Development	3,516,783	3,718,316	10,613,499	3,860,276	3,370,361	3,370,361
Planning	1,417,326	1,568,380	1,526,390	1,551,610	1,551,610	1,551,610
<b>Total Comm &amp; Econ Dev</b>	<b>4,934,109</b>	<b>5,286,696</b>	<b>12,139,889</b>	<b>5,411,886</b>	<b>4,921,971</b>	<b>4,921,971</b>

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

<u>General Fund</u>	FY 16-17	FY 17-18		FY 18-19		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Admin &amp; Support</b>						
Budget & Mgmt	490,175	527,746	524,785	540,586	540,586	540,586
Finance	2,386,588	2,527,051	2,582,910	2,574,380	2,574,380	2,574,380
General Svs	12,679,368	13,771,231	13,475,283	14,814,108	14,361,228	14,361,228
MIS	5,838,303	6,585,499	5,961,281	7,109,652	6,868,750	6,868,750
Human Resources	954,347	1,099,787	1,040,706	1,126,066	1,125,566	1,125,566
Purchasing	110,707	114,480	114,890	117,550	117,550	117,550
MapForsyth	771,548	637,556	554,540	670,707	644,339	644,339
County Commr & Mgr	1,133,851	1,151,899	1,202,181	1,183,063	1,183,063	1,239,499
Attorney	1,526,737	1,630,509	1,654,881	1,666,727	1,665,827	1,665,827
<b>Total Admin &amp; Support</b>	<b>25,891,624</b>	<b>28,045,758</b>	<b>27,111,457</b>	<b>29,802,839</b>	<b>29,081,289</b>	<b>29,137,725</b>
<b>General Government</b>						
Tax Admin.	6,622,784	6,533,532	4,329,217	6,886,429	6,795,487	6,795,487
Register of Deeds	1,309,299	1,330,567	1,271,189	1,367,146	1,367,146	1,367,146
Board of Elections	1,550,237	1,287,566	1,062,587	1,443,678	1,422,925	1,422,925
Non-Departmental	13,331,330	10,562,833	8,239,085	13,988,583	10,206,918	9,767,880
<b>Total General Govt</b>	<b>22,813,650</b>	<b>19,714,498</b>	<b>14,902,078</b>	<b>23,685,836</b>	<b>19,792,476</b>	<b>19,353,438</b>
<b>Debt</b>						
Debt	57,978,351	70,374,386	64,004,304	76,753,817	76,753,817	68,522,329
<b>Total Debt</b>	<b>57,978,351</b>	<b>70,374,386</b>	<b>64,004,304</b>	<b>76,753,817</b>	<b>76,753,817</b>	<b>68,522,329</b>
<b>Special Approps</b>						
	<u>855,678</u>	<u>869,413</u>	<u>2,470,255</u>	<u>1,852,718</u>	<u>844,413</u>	<u>924,413</u>
<b>Total</b>	<b>406,192,992</b>	<b>425,405,090</b>	<b>410,599,841</b>	<b>448,396,433</b>	<b>433,894,116</b>	<b>426,314,156</b>
	393,823,595	425,405,090	414,591,066	448,396,433	433,894,116	426,314,156

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

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## Law Enforcement Equitable Distribution Fund

	FY 16-17 Actual	FY 17-18 ORIGINAL	FY 17-18 ESTIMATE	REQUEST	FY 18-19 RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Intergovernmental		50,000	15,761	25,000	25,000	25,000
Interest	9,890	3,000	13,587	5,000	5,000	5,000
<b>Total Revenues</b>	<b>9,890</b>	<b>53,000</b>	<b>29,348</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
Beginning Fund Balance	1,360,130	972,883	1,269,123	980,958	980,958	980,958
<b>Total Available Resources</b>	<b>1,370,020</b>	<b>1,025,883</b>	<b>1,298,471</b>	<b>1,010,958</b>	<b>1,010,958</b>	<b>1,010,958</b>
<b><u>Expenditures</u></b>						
Other Financing Uses - Operating Transfers Out	118,545	398,300	317,513	88,777	88,777	88,777
<b>Total Expenditures/Uses</b>	<b>118,545</b>	<b>398,300</b>	<b>317,513</b>	<b>88,777</b>	<b>88,777</b>	<b>88,777</b>
Ending Fund Balance	1,251,475	627,583	980,958	922,181	922,181	922,181
<b>Total Commitments &amp; Fund Balance</b>	<b>1,370,020</b>	<b>1,025,883</b>	<b>1,298,471</b>	<b>1,010,958</b>	<b>1,010,958</b>	<b>1,010,958</b>

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

### Fire Tax Districts Fund

	FY 16-17	FY 17-18		REQUEST	FY 18-19	
	Actual	ORIGINAL	ESTIMATE		RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
Property	7,346,698	8,277,618	8,231,949	8,639,721	8,460,366	8,897,954
Sales	1,724,548	1,959,801	1,920,605	2,087,247	2,087,247	2,087,247
Total Taxes	9,071,246	10,237,419	10,152,554	10,726,968	10,547,613	10,985,201
Intergovernmental						
Investment Earnings	5,787	-	14,470	-	-	-
<b>Total Revenues</b>	<b>9,077,033</b>	<b>10,237,419</b>	<b>10,167,024</b>	<b>10,726,968</b>	<b>10,547,613</b>	<b>10,985,201</b>
Beginning Fund Balance	1,597,279	1,285,601	1,285,601	1,532,671	1,532,671	1,532,671
<b>Total Available Resources</b>	<b>10,674,312</b>	<b>11,523,020</b>	<b>11,452,625</b>	<b>12,259,639</b>	<b>12,080,284</b>	<b>12,517,872</b>
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	7,407,069	8,516,108	7,999,349	8,861,576	8,682,221	9,119,809
Other Financing Uses -						
Operating Transfers out	1,724,207	1,959,801	1,920,605	2,087,247	2,087,247	2,087,247
<b>Total Expenditures/Uses</b>	<b>9,131,276</b>	<b>10,475,909</b>	<b>9,919,954</b>	<b>10,948,823</b>	<b>10,769,468</b>	<b>11,207,056</b>
Ending Fund Balance	1,285,601	1,047,111	1,532,671	1,310,816	1,310,816	1,310,816
<b>Total Commitments &amp; Fund Balance</b>	<b>10,416,877</b>	<b>11,523,020</b>	<b>11,452,625</b>	<b>12,259,639</b>	<b>12,080,284</b>	<b>12,517,872</b>

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

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## Moser Bequest for Care of Elderly Fund

	FY16-17 Actual	FY 17-18 ORIGINAL	ESTIMATE	FY 18-19 REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Investment Earnings	1,155	1,000	3,217	1,000	1,000	1,000
<b>Total Revenues</b>	<b>1,155</b>	<b>1,000</b>	<b>3,217</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Beginning Fund Balance	307,797	308,952	304,141	300,343	300,343	300,343
<b>Total Available Resources</b>	<b>308,952</b>	<b>309,952</b>	<b>307,358</b>	<b>301,343</b>	<b>301,343</b>	<b>301,343</b>
<b><u>Expenditures</u></b>						
Other Financing Uses - Human Service - If Only	351	50,000	7,015	50,000	50,000	50,000
<b>Total Expenditures/Uses</b>	<b>351</b>	<b>50,000</b>	<b>7,015</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
Ending Fund Balance	308,601	259,952	300,343	251,343	251,343	251,343
<b>Total Commitments &amp; Fund Balance</b>	<b>308,952</b>	<b>309,952</b>	<b>307,358</b>	<b>301,343</b>	<b>301,343</b>	<b>301,343</b>

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

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### Emergency Telephone System Fund

	FY16-17 Actual	FY 17-18 ORIGINAL      ESTIMATE		FY 18-19 REQUEST	FY 18-19 RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
E911 Surcharge						
Total Taxes		589,834	613,356	695,476	695,476	674,553
Intergovernmental	-	23,526	-	27,553	27,553	52,465
Interest Earnings	-	-	8,207	-	-	-
Other	-	-	213,576	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>613,360</b>	<b>835,139</b>	<b>723,029</b>	<b>723,029</b>	<b>727,018</b>
Beginning Fund Balance	606,360	1,268,862	1,490,641	1,518,243	1,518,243	1,518,243
<b>Total Available Resources</b>	<b>606,360</b>	<b>1,882,222</b>	<b>2,325,780</b>	<b>2,241,272</b>	<b>2,241,272</b>	<b>2,245,261</b>
<b><u>Expenditures</u></b>						
Personal Services	120,958	120,668	104,582	120,668	120,668	120,668
Maintenance Service	103,300	8,500	25,330	9,000	9,000	9,000
Other Purchased Services	215,166	315,000	193,161	320,000	320,000	320,000
Travel/Training	5,369	13,000	-	20,000	20,000	20,000
Materials & Supplies	12,808	65,000	8,869	40,000	40,000	40,000
Equipment	-	-	275,472	-	-	-
Aid to the Government Agencies	26,684	23,526	23,526	27,553	27,553	52,465
<b>Public Safety Expenditures</b>	<b>484,285</b>	<b>545,694</b>	<b>630,940</b>	<b>537,221</b>	<b>537,221</b>	<b>562,133</b>
Debt	65,820	67,024	64,487	67,024	67,024	67,024
<b>Total Expenditures/Uses</b>	<b>550,105</b>	<b>612,718</b>	<b>695,427</b>	<b>604,245</b>	<b>604,245</b>	<b>629,157</b>
Ending Fund Balance	1,150,642	1,269,504	1,630,353	1,637,027	1,637,027	1,616,104
<b>Total Commitments &amp; Fund Balance</b>	<b>1,700,747</b>	<b>1,882,222</b>	<b>2,325,780</b>	<b>2,241,272</b>	<b>2,241,272</b>	<b>2,245,261</b>

## REVENUE SOURCES & EXPENDITURE USES

	FY 2018 Adopted	FY 2019 Adopted	FY18-19 Change \$	FY18-19 Change %	FY18-19 % of Total Budget
Property Tax	257,948,278	261,783,969	3,835,691	1.5%	61.4%
Sales Tax	65,041,383	66,352,947	1,311,564	2.0%	15.6%
Other Tax	1,005,000	1,030,000	25,000	2.5%	0.2%
Licenses & Permits	835,366	850,913	15,547	1.9%	0.2%
Intergovernmental	47,968,443	42,750,014	(5,218,429)	-10.9%	10.0%
Charges for Services	21,571,773	22,488,819	917,046	4.3%	5.3%
Earnings on Investments	1,253,300	2,605,500	1,352,200	107.9%	0.6%
Other Revenues	8,496,079	8,417,558	(78,521)	-0.9%	2.0%
Other Financing Sources	4,454,226	6,183,703	1,729,477	38.8%	1.5%
Fund Balance	16,831,242	13,850,733	(2,980,509)	-17.7%	3.2%
<b>Total Revenue Sources</b>	<b>425,405,090</b>	<b>426,314,156</b>	<b>909,066</b>	<b>0.2%</b>	<b>100%</b>
Personal Services	140,723,803	145,957,531	5,233,728	3.7%	34.2%
Professional & Technical Services	9,218,249	9,226,658	8,409	0.1%	2.2%
Purchased Property Services	5,411,871	5,496,422	84,551	1.6%	1.3%
Other Purchased Services	12,591,494	14,060,631	1,469,137	11.7%	3.3%
Training & Conferences	868,590	919,163	50,573	5.8%	0.2%
Materials & Supplies	15,457,913	15,962,534	504,621	3.3%	3.7%
Other Operating Costs	15,832,707	12,034,520	(3,798,187)	-24.0%	2.8%
Prior Year Encumbrances	2,000,000	1,800,000	(200,000)	-10.0%	0.4%
Contingency	9,723,492	8,487,759	(1,235,733)	-12.7%	2.0%
Capital Outlay	1,012,333	931,911	(80,422)	-7.9%	0.2%
Existing/Committed Debt Service	64,663,304	62,669,850	(1,993,454)	-3.1%	14.7%
Payments to Other Agencies	144,504,084	145,685,227	1,181,143	0.8%	34.2%
Other Financing Uses	3,397,250	3,081,950	(315,300)	-9.3%	0.7%
<b>Total Expenditure Uses</b>	<b>425,405,090</b>	<b>426,314,156</b>	<b>909,066</b>	<b>0.2%</b>	<b>100%</b>

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>PERSONAL SERVICES</u></b>						
Animal Services	1,352,531	1,519,151	1,207,734	1,231,085	1,178,011	1,178,011
Interagency Communications	170,749	188,360	171,737	176,070	175,759	175,759
Sheriff	34,555,170	36,545,804	35,899,613	39,365,762	38,774,267	38,829,198
Emergency Services	14,381,254	15,019,767	14,865,865	15,743,249	15,437,526	15,761,026
Environmental Assist. & Prot.	1,913,573	1,968,485	1,936,610	2,092,331	2,041,984	2,041,984
Inspections	1,450	1,800	1,300	1,800	1,800	1,800
Public Health	15,830,002	18,037,076	16,116,452	19,874,852	18,284,985	18,509,985
Social Services	27,388,115	29,035,586	27,570,596	30,779,631	29,948,493	30,205,430
Youth Services	20,354	-	15,500	15,000	15,000	15,000
N.C. Cooperative Extension	361,792	390,745	325,676	447,209	417,448	417,448
Library	4,973,883	5,604,174	5,337,222	5,851,368	5,711,452	5,780,910
Parks & Recreation	4,336,879	4,519,571	4,335,684	4,729,632	4,699,497	4,699,497
Housing	421,291	417,363	425,055	476,217	430,297	430,297
Budget & Management	431,467	470,446	482,319	482,636	482,636	482,636
Management Info. Services	3,414,087	3,638,289	3,342,333	3,776,069	3,776,069	3,776,069
Finance	1,983,445	1,964,286	1,962,803	2,037,225	2,037,225	2,037,225
General Services	5,798,972	6,190,506	5,625,959	6,137,454	6,137,454	6,137,454
Human Resources	739,422	772,297	759,169	800,206	800,206	800,206
MapForsyth	547,782	611,055	534,039	617,766	616,398	616,398
Attorney	1,482,808	1,564,713	1,604,589	1,593,538	1,593,538	1,593,538
Board of Elections	735,256	765,214	612,825	740,996	750,243	750,243
Co. Commissioners & Mngr.	1,037,641	1,009,274	1,090,501	1,041,613	1,041,613	1,098,049
Register of Deeds	1,201,909	1,202,117	1,163,864	1,239,546	1,239,546	1,239,546
Tax Administration	4,230,167	4,530,544	3,807,253	4,658,221	4,658,346	4,658,346
Non-Departmental	3,417,518	4,757,180	3,316,936	7,620,857	4,721,476	4,721,476
<b>Total Personal Services</b>	<b>130,727,517</b>	<b>140,723,803</b>	<b>132,511,634</b>	<b>151,530,333</b>	<b>144,971,269</b>	<b>145,957,531</b>
<b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b>						
Animal Services	172,974	180,290	189,800	102,790	87,790	87,790
Interagency Communications	-	-	-	-	-	-
Sheriff	5,086,570	5,016,400	5,063,884	5,563,035	5,167,700	5,167,700
Emergency Services	79,055	52,972	90,972	121,003	117,003	117,003
Environmental Assist. & Prot.	812	2,750	1,115	2,750	1,710	1,710
Medical Examiner	366,300	322,500	334,450	352,600	352,600	352,600
Public Health	637,137	700,589	752,563	832,828	780,253	780,253
Social Services	236,195	505,500	133,811	236,000	226,000	226,000
Youth Services	11,144	-	-	-	-	-
N.C. Cooperative Extension	20	1,000	750	1,000	1,000	1,000
Library	20,159	20,966	20,966	20,966	20,966	20,966
Parks & Recreation	172,225	264,750	199,215	285,800	211,750	211,750
Housing	-	-	-	-	-	-
Budget & Management	635	650	635	650	650	650
Finance	70,630	185,000	244,340	190,000	190,000	190,000
General Services	1,062,357	1,148,300	1,144,300	1,192,000	1,172,000	1,172,000
Human Resources	32,602	40,000	35,000	40,000	40,000	40,000

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>PROFESSIONAL &amp; TECH. SVCS. (Contd.)</u></b>						
Attorney	80	3,500	-	3,500	3,500	3,500
Board of Elections	436,097	207,832	228,950	287,736	287,736	287,736
Co. Commissioners & Mngr.	1,225	2,000	-	2,000	2,000	2,000
Tax Administration	398,875	488,250	85,768	538,000	489,000	489,000
Non-Departmental	71,000	75,000	71,000	75,000	75,000	75,000
<b>Total Prof. &amp; Tech Services</b>	<b>8,856,092</b>	<b>9,218,249</b>	<b>8,597,519</b>	<b>9,847,658</b>	<b>9,226,658</b>	<b>9,226,658</b>
<b><u>PURCHASED PROPERTY SERVICES</u></b>						
Animal Services	23,027	24,711	25,200	32,248	31,248	31,248
Interagency Communications	899,784	838,600	820,025	703,365	703,365	703,365
Sheriff	528,123	593,812	614,540	598,991	572,871	572,871
Emergency Services	209,456	217,894	229,095	252,125	246,037	246,037
Environmental Assist. & Prot.	5,703	10,127	13,955	10,127	9,020	9,020
Public Health	122,145	180,450	156,398	205,453	175,365	175,365
Social Services	56,244	54,900	61,344	46,000	46,000	46,000
Youth Services	-	-	-	-	-	-
N.C. Cooperative Extension	5,606	11,139	9,179	11,036	11,036	11,036
Library	176,351	208,588	216,284	220,379	168,094	168,094
Parks & Recreation	690,568	796,900	704,235	805,720	768,685	768,685
Housing	-	2,500	500	-	-	-
Budget & Management	257	200	115	200	200	200
Management Info. Services	707,370	721,000	650,750	588,855	583,815	583,815
Finance	60	1,000	547	1,000	1,000	1,000
General Services	1,678,793	1,586,950	2,037,805	2,029,815	1,989,885	1,989,885
Human Resources	282	750	615	750	750	750
MapForsyth	108	-	-	180	180	180
Attorney	-	4,320	-	4,260	4,260	4,260
Board of Elections	146,314	128,459	120,144	156,015	156,015	156,015
Co. Commissioners & Mngr.	78	825	503	850	850	850
Register of Deeds	18,562	24,000	20,000	24,000	24,000	24,000
Tax Administration	4,697	4,746	2,124	3,746	3,746	3,746
<b>Total Purchased Prop. Svcs.</b>	<b>5,273,528</b>	<b>5,411,871</b>	<b>5,683,358</b>	<b>5,695,115</b>	<b>5,496,422</b>	<b>5,496,422</b>
<b><u>OTHER PURCHASED SERVICES</u></b>						
Animal Services	123,295	110,048	345,364	629,054	624,171	624,171
Interagency Communications	26,613	52,988	40,898	221,188	221,188	221,188
Sheriff	2,445,405	2,813,042	2,874,824	3,453,892	3,108,153	3,108,153
Emergency Management	-	-	-	-	-	-
Emergency Services	604,007	718,067	719,067	906,119	890,055	890,055
Court Services	474,165	540,764	491,127	701,462	575,462	575,462
Environmental Assist. & Prot.	35,779	29,684	36,349	29,825	29,075	29,075
Public Health	586,088	611,740	486,750	870,164	743,256	743,256
Social Services	1,087,365	1,466,376	983,279	1,185,790	1,133,040	1,133,290
Youth Services	301,218	285,480	276,080	301,280	301,280	301,280

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>OTHER PURCHASED SERVICES (Contd.)</u></b>						
N.C. Cooperative Extension	369,648	411,340	151,615	409,145	409,145	409,145
Library	490,574	519,052	570,524	576,985	545,984	545,984
Parks & Recreation	447,869	636,370	530,709	631,165	625,665	625,665
Housing	100,567	107,220	47,390	101,556	101,161	101,161
Budget & Management	53,486	41,100	34,994	41,000	41,000	41,000
Management Info. Services	1,134,766	1,415,760	1,396,880	1,615,278	1,568,916	1,568,916
Finance	257,311	303,350	325,875	273,050	273,050	273,050
General Services	684,781	732,150	785,032	838,889	835,579	835,579
Human Resources	135,108	214,200	200,336	212,600	212,600	212,600
MapForsyth	210,105	7,000	1,000	32,800	7,800	7,800
Economic Development	25,425	-	-	-	-	-
Attorney	10,715	12,315	17,029	17,300	17,300	17,300
Board of Elections	132,782	116,729	66,359	168,974	168,974	168,974
Co. Commissioners & Mngr.	45,759	49,100	44,453	50,400	50,400	50,400
Register of Deeds	73,938	77,900	78,376	77,900	77,900	77,900
Tax Administration	1,305,831	1,319,719	413,833	1,518,507	1,499,227	1,499,227
Non-Departmental	-	-	-	30,000	-	-
<b>Total Other Purchased Svcs.</b>	<b>11,162,600</b>	<b>12,591,494</b>	<b>10,918,143</b>	<b>14,894,323</b>	<b>14,060,381</b>	<b>14,060,631</b>
<b><u>TRAINING &amp; CONFERENCE</u></b>						
Animal Services	3,326	7,700	6,775	7,106	7,106	7,106
Interagency Communications	1,010	3,500	3,375	6,100	6,100	6,100
Sheriff	91,630	140,193	144,020	207,080	143,529	143,529
Emergency Services	41,451	60,604	55,760	67,120	66,620	66,620
Court Services	800	2,000	1,000	2,000	2,000	2,000
Environmental Assist. & Prot.	15,442	26,031	25,856	30,028	30,028	30,028
Inspections	602	1,300	385	1,300	1,300	1,300
Public Health	138,312	195,912	119,089	322,070	228,099	228,099
Social Services	71,851	108,215	85,878	122,500	104,500	105,000
Youth Services	-	-	-	-	-	-
N.C. Cooperative Extension	15,749	21,696	17,932	21,440	20,540	20,540
Library	18,176	25,010	20,790	25,675	25,625	25,625
Parks & Recreation	4,367	19,700	14,850	19,700	19,700	19,700
Housing	7,056	6,450	6,450	7,450	6,450	6,450
Budget & Management	3,095	11,000	5,351	11,000	11,000	11,000
Management Info. Services	11,050	25,250	18,740	25,250	25,250	25,250
Finance	30,651	48,000	23,259	48,000	48,000	48,000
General Services	12,058	10,250	10,350	21,750	14,750	14,750
Human Resources	2,877	12,365	7,050	12,365	12,365	12,365
MapForsyth	8,227	10,251	10,251	10,751	10,751	10,751
Attorney	9,742	12,388	7,821	12,190	12,190	12,190
Board of Elections	9,153	18,675	11,233	19,880	19,880	19,880
Co. Commissioners & Mngr.	21,404	50,500	36,324	50,500	50,500	50,500
Register of Deeds	537	1,300	1,116	1,300	1,300	1,300
Tax Administration	36,233	50,300	15,677	51,080	51,080	51,080
Non-Departmental	(5)	-	-	-	-	-
<b>Total Training &amp; Conference</b>	<b>554,794</b>	<b>868,590</b>	<b>649,332</b>	<b>1,103,635</b>	<b>918,663</b>	<b>919,163</b>

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
Animal Services	217,810	278,390	188,343	173,438	172,113	172,113
Interagency Communications	71,260	91,320	79,200	123,103	121,675	121,675
Sheriff	1,845,165	1,810,894	2,079,823	2,347,347	2,071,158	2,083,458
Emergency Services	943,037	1,071,924	1,010,517	1,195,142	1,085,506	1,119,685
Court Services	278	600	400	600	600	600
Environmental Assist. & Prot.	53,499	45,120	37,344	53,348	50,855	50,855
Public Health	3,898,461	3,954,077	4,528,969	5,329,573	4,325,943	4,325,943
Social Services	358,135	497,758	431,625	547,245	496,670	513,745
Youth Services	463	-	-	500	500	500
N.C. Cooperative Extension	103,517	148,148	154,080	147,012	145,012	155,012
Library	1,122,885	1,170,062	1,247,686	1,445,677	1,177,212	1,177,212
Parks & Recreation	1,550,453	1,595,025	1,519,259	1,656,115	1,561,125	1,561,125
Housing	2,997	3,250	3,200	5,700	3,100	3,100
Budget & Management	885	2,350	1,321	3,100	3,100	3,100
Management Info. Services	192,072	635,300	403,078	531,800	442,300	442,300
Finance	11,003	17,900	18,571	16,500	16,500	16,500
General Services	3,287,212	3,929,625	3,700,702	4,343,920	4,038,210	4,038,210
Human Resources	29,597	35,700	26,618	35,825	35,325	35,325
MapForsyth	3,144	5,250	5,250	5,210	5,210	5,210
Attorney	18,347	20,205	18,997	23,131	23,131	23,131
Board of Elections	79,350	30,582	22,001	53,912	23,912	23,912
Co. Commissioners & Mngr.	22,945	31,500	24,900	29,500	29,500	29,500
Register of Deeds	13,803	22,650	7,283	21,850	21,850	21,850
Tax Administration	18,047	60,283	2,973	61,260	38,473	38,473
<b>Total Materials &amp; Supplies</b>	<b>13,844,365</b>	<b>15,457,913</b>	<b>15,512,140</b>	<b>18,150,808</b>	<b>15,888,980</b>	<b>15,962,534</b>
<b><u>OTHER OPERATING COSTS</u></b>						
Animal Services	22,006	26,050	25,950	36,450	36,450	36,450
Interagency Communications	92	21,236	21,160	19,336	19,336	19,336
Sheriff	498,056	778,639	922,750	705,800	705,800	605,800
Emergency Services	102,831	231,120	222,320	205,725	204,525	204,525
Court Services	-	-	-	-	-	20,000
Environmental Assist. & Prot.	6,214	15,606	17,426	17,100	11,600	11,600
Public Health	49,481	392,966	167,846	381,365	375,708	375,708
Social Services	22,703,760	13,673,243	9,543,983	10,134,204	10,094,204	10,094,204
Aging Services	-	1,500	-	1,500	1,500	1,500
Youth Services	20,026	-	-	-	-	-
N.C. Cooperative Extension	23,310	18,275	10,740	17,530	17,530	17,530
Library	19,676	31,925	37,889	38,640	38,640	38,640
Parks & Recreation	107,444	200,970	200,385	171,870	171,870	171,870
Housing	15,383	19,690	17,735	19,590	19,590	19,590
Budget & Management	350	2,000	50	2,000	2,000	2,000
Management Info. Services	10,390	17,900	17,500	17,400	17,400	17,400
Finance	33,488	7,515	7,515	8,605	8,605	8,605
General Services	51,944	88,150	81,805	91,030	87,600	87,600

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		Request	FY 18-19	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>OTHER OPERATING COSTS (Contd.)</u></b>						
Human Resources	14,459	24,475	11,918	24,320	24,320	24,320
MapForsyth	2,182	4,000	4,000	4,000	4,000	4,000
Attorney	5,045	13,068	6,445	12,808	11,908	11,908
Board of Elections	1,275	20,075	1,075	16,165	16,165	16,165
Co. Commissioners & Mngr.	4,799	8,700	5,500	8,200	8,200	8,200
Register of Deeds	550	2,600	550	2,550	2,550	2,550
Tax Administration	74,832	56,690	1,589	55,615	55,615	55,615
Non-Departmental	163,697	176,314	170,413	179,404	179,404	179,404
<b>Total Other Operating Costs</b>	<b>23,931,290</b>	<b>15,832,707</b>	<b>11,496,544</b>	<b>12,171,207</b>	<b>12,114,520</b>	<b>12,034,520</b>
<b><u>PRIOR YEAR ENCUMBRANCES</u></b>						
Non-Departmental	-	2,000,000	-	1,800,000	1,800,000	1,800,000
<b>Total PY Encumbrances</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>
<b><u>CONTINGENCY</u></b>						
Debt	-	5,711,082	-	14,083,967	14,083,967	5,852,479
Sheriff	-	992,014	-	765,060	612,747	612,747
CenterPoint	-	719,449	1,229,866	581,533	886,033	886,033
Public Health	-	225,000	-	-	-	-
Youth Services	-	713,108	-	-	-	-
NC Cooperative Extension	-	26,500	-	26,500	26,500	26,500
Library	-	10,000	-	10,000	10,000	10,000
Non-Departmental	-	1,326,339	-	1,311,072	1,539,038	1,100,000
<b>Total Contingency</b>	<b>-</b>	<b>9,723,492</b>	<b>1,229,866</b>	<b>16,778,132</b>	<b>17,158,285</b>	<b>8,487,759</b>
<b><u>PROPERTY</u></b>						
Animal Services	6,223	86,283	7,000	25,650	2,000	17,000
Sheriff	250,365	402,500	604,058	304,286	120,786	120,786
Emergency Services	243,848	50,750	50,750	157,729	56,175	56,175
Environmental Assist. & Prot.	75,801	30,000	49,653	40,000	23,200	23,200
Public Health	8,093	38,000	-	134,562	38,000	38,000
Library	235,473	-	-	23,201	-	-
Parks & Recreation	121,925	164,500	164,500	296,000	136,000	136,000
Management Info. Services	368,568	132,000	132,000	555,000	455,000	455,000
Housing	-	-	-	-	-	-
General Services	103,251	85,300	89,330	159,250	85,750	85,750
Board of Elections	10,010	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-
Tax Administration	554,102	23,000	-	-	-	-
NC Cooperative Extension Svc	-	-	-	-	-	-
<b>Total Property</b>	<b>1,977,659</b>	<b>1,012,333</b>	<b>1,097,291</b>	<b>1,695,678</b>	<b>916,911</b>	<b>931,911</b>
<b><u>DEBT SERVICE</u></b>						
Debt	57,978,351	64,663,304	64,004,304	62,669,850	62,669,850	62,669,850
<b>Total Debt Service</b>	<b>57,978,351</b>	<b>64,663,304</b>	<b>64,004,304</b>	<b>62,669,850</b>	<b>62,669,850</b>	<b>62,669,850</b>

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 16-17	FY 17 - 18		FY 18-19		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>PAYMENTS TO OTHER AGENCIES</u></b>						
Emergency Management	357,239	407,150	407,150	429,520	429,520	429,520
Sheriff	618,803	425,710	425,310	439,790	439,790	439,790
Emergency Services	245,360	252,050	250,300	322,800	229,800	244,800
Court Services	-	-	-	20,000	-	-
Environmental Assist. & Prot.	190,059	201,420	207,400	247,950	224,685	224,685
Inspections	29,526	320,090	92,390	22,350	22,350	22,350
Centerpoint Human Services	1,948,784	2,611,931	2,101,731	2,530,425	2,225,925	2,225,925
Social Services	358,811	62,575	67,911	67,911	67,911	67,911
Aging Services	582,374	624,630	624,630	664,630	624,630	624,630
Youth Services	747,608	25,000	747,608	722,608	722,608	722,608
N.C. Cooperative Ext. Svc.	51,072	51,575	51,575	52,828	52,828	52,828
Forsyth Tech. Comm. College	10,272,431	10,370,316	10,411,494	10,688,220	10,543,201	10,543,201
WS/FC School System	119,666,074	122,871,771	122,871,771	124,371,771	124,138,593	124,138,593
Housing	-	20,000	20,000	3,202,813	2,762,813	2,762,813
Planning	1,417,326	1,568,380	1,526,390	1,551,610	1,551,610	1,551,610
Purchasing	110,707	114,480	114,890	117,550	117,550	117,550
Economic Development	2,917,814	3,115,593	10,066,919	-	-	-
Special Appropriations	855,678	869,413	2,470,255	1,852,718	844,413	924,413
Non-Departmental	731,454	592,000	559,736	592,000	592,000	592,000
<b>Total Payments T/O Ags.</b>	<b>141,101,120</b>	<b>144,504,084</b>	<b>153,017,460</b>	<b>147,897,494</b>	<b>145,590,227</b>	<b>145,685,227</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	26,250	26,250	26,250	46,950	46,950	46,950
Non-Departmental	5,713,876	1,636,000	4,121,000	2,380,250	1,300,000	1,300,000
<b>Total Other Financing Uses</b>	<b>7,475,126</b>	<b>3,397,250</b>	<b>5,882,250</b>	<b>4,162,200</b>	<b>3,081,950</b>	<b>3,081,950</b>
<b>TOTAL GENERAL FUND</b>	<b><u>402,882,442</u></b>	<b><u>425,405,090</u></b>	<b><u>410,599,841</u></b>	<b><u>448,396,433</u></b>	<b><u>433,894,116</u></b>	<b><u>426,314,156</u></b>

# GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>TAXES</u></b>						
Debt	-	28,133,863	28,145,228	36,791,170	36,791,170	28,559,682
Finance	63,883	-	-	-	-	-
Non-Departmental	309,695,596	295,860,798	293,881,039	314,959,228	300,607,234	300,607,234
<b>Total Taxes</b>	<b>309,759,479</b>	<b>323,994,661</b>	<b>322,026,267</b>	<b>351,750,398</b>	<b>337,398,404</b>	<b>329,166,916</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
Animal Services	196,280	210,000	186,000	200,000	200,000	200,000
Sheriff	223,603	190,180	220,180	200,100	230,100	230,100
Emergency Services	8,844	11,000	11,500	3,500	8,500	8,500
Environmental Assist. & Prot.	166,530	209,500	184,590	191,000	191,000	191,000
Public Health	161,653	131,186	160,502	137,813	137,813	137,813
Register of Deeds	61,100	58,500	55,000	58,500	58,500	58,500
Non-Departmental	19,623	25,000	25,000	25,000	25,000	25,000
<b>Total Licenses &amp; Permits</b>	<b>837,633</b>	<b>835,366</b>	<b>842,772</b>	<b>815,913</b>	<b>850,913</b>	<b>850,913</b>
<b><u>INTERGOVERNMENTAL</u></b>						
Debt	2,436,744	4,010,687	2,439,360	2,443,283	2,443,283	2,443,283
Emergency Management	-	3,725	-	-	-	-
Interagency Communications	397,328	430,000	429,612	447,500	447,500	447,500
Sheriff	2,130,625	2,454,798	2,330,865	2,302,499	2,324,999	2,324,999
Emergency Services	61,125	-	-	-	-	-
Court Services	157,346	153,563	153,563	158,343	158,343	158,343
Environmental Assist & Protect	807,579	735,000	702,660	743,196	745,196	745,196
CenterPoint Human Services	118,043	105,000	120,827	116,000	116,000	116,000
Public Health	5,688,404	6,185,146	7,027,831	6,842,663	6,842,663	6,842,663
Social Services	37,541,261	29,417,610	23,559,920	25,138,982	24,927,973	25,075,791
Aging Services	162,374	204,630	204,630	204,630	204,630	204,630
Youth Services	730,729	722,608	722,608	738,108	738,108	738,108
NC Cooperative Extension Svc	99,345	104,841	104,541	106,475	106,475	106,475
Library	393,262	294,157	298,200	392,157	392,157	392,157
Parks and Recreation	381,368	462,959	457,705	474,422	468,047	468,047
Housing	9,600	20,000	22,400	27,000	27,000	27,000
Budget & Management	-	15,500	15,500	-	-	-
General Services	525,315	500,000	450,000	500,000	500,000	500,000
MapForsyth	-	206,219	798,938	226,697	217,822	217,822
Economic Development	-	-	-	-	-	-
Board of Elections	-	-	56,739	-	-	-
Tax Administration	-	-	-	-	-	-
Non-Departmental	2,172,976	1,942,000	2,077,000	1,942,000	1,942,000	1,942,000
<b>Total Intergovernmental</b>	<b>53,813,424</b>	<b>47,968,443</b>	<b>41,972,899</b>	<b>42,803,955</b>	<b>42,602,196</b>	<b>42,750,014</b>
<b><u>CHARGES FOR SERVICES</u></b>						
Animal Services	150,298	171,600	94,225	171,600	28,700	28,700
Interagency Communications	67,875	67,875	67,875	67,875	67,875	67,875
Sheriff	2,576,787	2,792,317	2,368,110	2,718,100	2,765,600	2,765,600
Emergency Services	9,220,489	9,136,553	9,141,053	9,848,543	9,827,393	9,827,393
Environmental Assist & Protect	1,338	2,000	695	2,000	1,000	1,000

# GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 15 - 16	FY 16-17		FY 17-18		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>CHARGES FOR SERVICES (Contd.)</u></b>						
Public Health	1,496,840	1,399,910	1,096,173	1,374,577	1,374,577	1,374,577
Social Services	228,495	139,500	271,995	448,776	448,776	448,776
NC Cooperative Extension Svc	11,567	22,750	14,000	22,750	22,750	22,750
Library	26,559	28,450	27,989	27,970	27,970	27,970
Parks and Recreation	3,416,574	3,511,266	3,339,026	3,407,900	3,406,200	3,406,200
Management Information Svc.	-	-	-	-	-	-
Finance	219,444	60,000	216,600	218,000	218,000	218,000
General Services	11,383	2,000	3,280	200	200	200
Board of Elections	20	-	-	-	-	-
Register of Deeds	3,847,721	3,329,600	3,712,600	3,335,600	3,515,600	3,515,600
Tax Administration	815,437	757,877	721,000	784,103	784,103	784,103
Non-Departmental	225	150,075	75	75	75	75
<b>Total Charges for Services</b>	<b>22,091,052</b>	<b>21,571,773</b>	<b>21,074,696</b>	<b>22,428,069</b>	<b>22,488,819</b>	<b>22,488,819</b>
<b><u>EARNINGS ON INVESTMENTS</u></b>						
Public Health	465	-	701	-	-	-
Social Services	98	-	-	-	-	-
Library	57	-	-	-	-	-
Finance	12	-	-	-	-	-
Register of Deeds	9,339	3,300	14,300	5,500	5,500	5,500
Non-Departmental	1,165,028	1,250,000	1,640,000	2,600,000	2,600,000	2,600,000
<b>Total Earnings on Invest.</b>	<b>1,174,999</b>	<b>1,253,300</b>	<b>1,655,001</b>	<b>2,605,500</b>	<b>2,605,500</b>	<b>2,605,500</b>
<b><u>OTHER REVENUES</u></b>						
Animal Services	24,914	28,600	17,460	28,600	21,350	21,350
Interagency Communications	27,318	27,318	31,737	52,689	52,689	52,689
Sheriff	420,551	310,240	367,370	349,140	409,140	409,140
Emergency Services	1,762,085	1,576,852	1,582,392	1,585,063	1,588,799	1,588,799
Environmental Assist & Protec	384	530	490	530	530	530
Public Health	3,822,442	4,071,473	5,977,898	3,787,224	3,787,224	3,787,224
Social Services	249,317	256,234	237,170	265,625	265,625	265,625
Aging Services	-	-	-	-	-	-
Youth Services	2,278	-	-	-	-	-
NC Cooperative Extension Svc	108,307	141,192	134,512	139,822	139,822	139,822
Library	168,612	62,380	51,154	59,625	59,625	59,625
Parks and Recreation	642,626	650,200	621,192	598,600	598,200	598,200
Housing	-	-	-	30,374	30,374	30,374
Management Information Svc.	243	200	200	-	-	-
Finance	11,172	-	-	-	-	-
General Services	306,609	269,386	411,096	427,580	432,580	432,580
Human Resources	31	-	-	-	-	-
MapForsyth	141	-	-	-	-	-
Economic Development	30,373	30,374	30,374	-	-	-
Attorney	-	-	-	-	-	-
Board of Elections	92	-	-	-	-	-
County Commissioners & Man	38	-	-	-	-	-
Register of Deeds	6,273	3,000	4,800	3,000	3,000	3,000
Tax Administration	183,431	340,100	54,453	391,000	285,600	285,600
Non-Departmental	501,595	728,000	443,000	743,000	743,000	743,000
<b>Total Other Revenues</b>	<b>8,268,832</b>	<b>8,496,079</b>	<b>9,965,298</b>	<b>8,461,872</b>	<b>8,417,558</b>	<b>8,417,558</b>

# GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

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	FY 15 - 16	FY 16-17		FY 17-18		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>OTHER FINANCING SOURCES</u></b>						
Debt	3,744,842	2,096,125	2,096,125	3,650,000	3,650,000	3,650,000
Sheriff	118,546	398,300	398,300	88,777	88,777	88,777
Non-Departmental	1,922,085	1,959,801	1,959,801	2,087,247	2,087,247	2,444,926
<b>Total Otr Financing Sources</b>	<b>5,785,473</b>	<b>4,454,226</b>	<b>4,454,226</b>	<b>5,826,024</b>	<b>5,826,024</b>	<b>6,183,703</b>
<b><u>FUND BALANCE</u></b>						
Debt	-	5,355,459	5,348,224	2,038,539	2,038,539	2,038,539
Sheriff	-	229,064	229,064	229,063	229,063	229,063
Social Services	-	-	-	-	-	-
Economic Development	-	-	7,000,000	-	-	-
Register of Deeds	-	22,619	22,619	22,619	22,619	22,619
Non-Departmental	-	11,224,100	-	11,414,481	11,414,481	11,560,512
<b>Total Fund Balance</b>	<b>-</b>	<b>16,831,242</b>	<b>12,599,907</b>	<b>13,704,702</b>	<b>13,704,702</b>	<b>13,850,733</b>
<b>TOTAL GENERAL FUND</b>	<b><u>401,730,892</u></b>	<b><u>425,405,090</u></b>	<b><u>414,591,066</u></b>	<b><u>448,396,433</u></b>	<b><u>433,894,116</u></b>	<b><u>426,314,156</u></b>

