

SPECIAL REVENUE FUNDS

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

Emergency Telephone System Special Revenue Fund

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

Law Enforcement Equipment Equitable Distribution Special Revenue Fund

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

Moser Bequest for Care of Elderly Special Revenue Fund

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

State Public School Building Capital Fund

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

Special Tax District Fund

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

2014 Housing Grant Project Ordinance

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

2015 Housing Grant Project Ordinance

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

2016 Housing Grant Project Ordinance

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

2017 Housing Grant Project Ordinance

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

2018 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that began in FY 2018.

2019 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY2019.

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

FUND 207 - Adopted 6-12-2003

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

PROGRAM SUMMARY

FY 17-18			FY 18-19	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
612,718	695,427	604,245	604,245	629,157

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 17-18		Request	FY 18-19	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,268,862	1,490,641	1,518,243	1,518,243	1,518,243
Revenues:					
911 Fund Grant	-	213,576	-	-	-
E911 Surcharge	589,834	613,356	695,476	695,476	674,553
Interest Earnings	-	8,207	-	-	-
Kernersville PSAP	23,526	-	27,553	27,553	52,465
Total	613,360	835,139	723,029	723,029	727,018
Total Resources	<u>1,882,222</u>	<u>2,325,780</u>	<u>2,241,272</u>	<u>2,241,272</u>	<u>2,245,261</u>
Expenditures:					
Salary	120,668	104,582	120,668	120,668	120,668
Maintenance Service	8,500	25,330	9,000	9,000	9,000
Other Purchased Services	315,000	193,161	320,000	320,000	320,000
Travel/Training	13,000	-	20,000	20,000	20,000
General Supplies	65,000	8,869	40,000	40,000	40,000
Equipment	-	275,472	-	-	-
Aid to the Government Agencies	23,526	23,526	27,553	27,553	52,465
Debt	67,024	64,487	67,024	67,024	67,024
Total Expenditures	612,718	695,427	604,245	604,245	629,157
Estimated Fund Balance	<u>1,269,504</u>	<u>1,630,353</u>	<u>1,637,027</u>	<u>1,637,027</u>	<u>1,616,104</u>

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

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

PROGRAM SUMMARY

FY 17-18		FY 18-19		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
398,300	317,513	88,777	88,777	88,777

FY19 Request and Recommendation includes funds to replace a K9 (\$16,000) and funds for salary and equipment for one FT Investigator position to serve on the Federal Bureau of Investigation (FBI) Local Task Force. The funds for the FBI Task Force Investigator are from the Controlled Substance portion of the Law Enforcement Equitable Distribution and the \$16,000 for the K9 are from the U.S. Treasury portion of the Law Enforcement Equitable Distribution.

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 17-18		Request	FY 18-19	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	972,883	1,269,123	980,958	980,958	980,958
 <u>Revenues:</u>					
Intergovernmental	50,000	15,761	25,000	25,000	25,000
Interest Earnings	3,000	13,587	5,000	5,000	5,000
Total	53,000	29,348	30,000	30,000	30,000
 Total Resources	 <u>1,025,883</u>	 <u>1,298,471</u>	 <u>1,010,958</u>	 <u>1,010,958</u>	 <u>1,010,958</u>
 <u>Expenditures:</u>					
Salaries	-	-	62,477	62,477	62,477
Supplies & Small Equipment	112,300	33,374	10,300	10,300	10,300
Training	-	-	-	-	-
Capital Equipment > \$5,000	-	-	16,000	16,000	16,000
Emergency Vehicles	286,000	284,139	-	-	-
Total	398,300	317,513	88,777	88,777	88,777
 Estimated Fund Balance	 <u>627,583</u>	 <u>980,958</u>	 <u>922,181</u>	 <u>922,181</u>	 <u>922,181</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

FUND 208 - Adopted 12-18-2006

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

There has been just a slight amount of activity in the current fiscal year. The Department of Social Services is reviewing this program and looking to make changes to better use these funds as the benefactor intended; therefore more of the fund is being appropriated for FY18.

PROGRAM SUMMARY

FY 17-18		FY 18-19		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	7,015	50,000	50,000	50,000

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 17-18		<u>Request</u>	FY 18-19	<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	
Opening Balance	308,952	304,141	300,343	300,343	300,343
<u>Revenues:</u>					
Interest Earnings	1,000	3,217	1,000	1,000	1,000
Total	1,000	3,217	1,000	1,000	1,000
Total Resources:	<u>309,952</u>	<u>307,358</u>	<u>301,343</u>	<u>301,343</u>	<u>301,343</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	7,015	50,000	50,000	50,000
Total	50,000	7,015	50,000	50,000	50,000
Estimated Fund Balance	<u>259,952</u>	<u>300,343</u>	<u>251,343</u>	<u>251,343</u>	<u>251,343</u>

STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

Fund 220

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	-	Estimated future activity depends on availability of funds from State.
Revenues					
Tfr From Special Revenue Fund	-	-	1,145,757	-	
Tfr Fr SR Fd.-Res. Equity	-	-	184,565	-	
Fund Balance	145,400	1,330,150	-	-	
State Public School Bldg. Cap.	436,200	39,267,488	36,465,425	361,199	
Lottery Proceeds	-	55,314,364	53,197,828	3,650,000	
County Match (Bond Fd)	-	10,580,670	10,580,496	-	
Interest Earnings	-	162,074	162,074	-	
Total	581,600	106,654,747	101,736,145	4,011,199	
Total Resources	581,600	106,654,747	101,736,145	4,011,199	
Expenditures					
School Construction Projects	581,600	51,340,383	48,538,317	361,199	
Debt Service Paid with Lottery Proceeds	-	55,314,364	53,197,828	3,650,000	
Total	581,600	106,654,747	101,736,145	4,011,199	
Estimated Fund Balance	-	-	-	-	

SPECIAL FIRE TAX DISTRICT FUNDS

	<u>FY 18</u>	<u>Est. Avail.</u>			<u>FY 19</u>		<u>Tax Rate</u>	<u>Fund</u>	
	<u>Approp.</u>	<u>Fund Bal</u>	<u>FY 18</u>	<u>Req.</u>	<u>Recom.</u>	<u>Adopted</u>	<u>Revenue</u>	<u>Balance</u>	<u>Total</u>
		<u>At 5/01/18</u>						<u>Approp.</u>	<u>Approp.</u>
Beeson Cross Rds* (F)	294,473	10,768	.095	.095	.095	.0986	300,036	10,768	310,804
Beeson Cross Rds SD	30,782	1,264	.095	.095	.095	.0986	32,378	1,264	33,642
Belews Creek** (P)	379,548	6,602	.110	.110	.110	.1136	394,134	6,602	400,736
City View* (P)	41,455	702	.105	.125	.105	.1086	41,598	702	42,300
Clemmons** (F)	1,537,883	199,292	.060	.060	.060	.0636	1,668,005	70,845	1,738,850
Forest Hill**	12,722	499	.105	.105	.105	.1086	13,380	499	13,879
Griffith* (P)	117,131	26,906	.055	.055	.055	.0586	124,259	10,000	134,259
Gumtree** (P)	70,483	4,072	.100	.100	.100	.1036	71,285	4,072	75,357
Horneytown** (P)	272,553	6,772	.122	.130	.122	.1336	277,190	6,772	283,962
King of Forsyth Co. ** (F)	541,922	16,680	.075	.075	.075	.0786	627,203	-	627,203
Lewisville** (F)	1,446,900	28,800	.080	.080	.080	.0836	1,502,624	28,800	1,531,424
Mineral Springs** (P)	192,100	5,971	.105	.105	.105	.1086	195,305	1,318	196,623
Min. Springs SD	7,351	834	.105	.105	.105	.1086	7,723	834	8,557
Mt. Tabor** (F)	79,700	1,838	.075	.075	.075	.0786	80,201	1,500	81,701
Old Richmond** (P)	440,992	10,137	.095	.095	.095	.0986	449,544	10,137	459,681
Piney Grove* (F)	775,910	16,554	.130	.150	.130	.1436	840,826	16,554	857,380
Rural Hall** (F)	466,462	26,489	.105	.105	.105	.1086	484,498	-	484,498
Salem Chapel** (P)	116,942	404	.120	.120	.120	.1236	109,692	404	110,096
South Fork* (F)	5,619	5,055	.060	.060	.060	.0636	5,983	-	5,983
Talley's Crossing** (P)	210,294	4,541	.105	.125	.105	.1086	206,281	4,153	210,434
Triangle*	105,995	4,716	.092	.092	.092	.0956	107,698	4,716	112,414
Union Cross** (P)	368,159	9,802	.120	.120	.120	.1236	334,894	9,802	344,696
Vienna* (F)	564,305	19,549	.075	.075	.075	.0786	579,673	17,000	596,673
Walkertown** (P)	385,189	16,228	.100	.100	.100	.1036	388,672	14,050	402,722
West Bend*	51,238	1,063	.080	.080	.080	.0836	54,872	1,063	55,935

*Fire Protection District
 **Fire/Rescue Districts

(P) Part-Time Employees
 SD = Service District

(F) 24 Hour Employees

2014 HOUSING GRANT PROJECT ORDINANCE

Fund 240

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

	<u>ORIGINAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>		
			<u>TOTALS</u>	<u>ACTIVITY</u>	<u>FUTURE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>AT 6-30-18</u>	<u>2018-19</u>	<u>ACTIVITY</u>
Opening Balance	-	-	-	-	-
Revenues					
2013 WSFC HOME	167,800	167,800	166,100	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	25,755	25,755	25,755	-	-
Forsyth County IDA	26,582	58,582	57,582	-	-
CDBG Program Income	150,000	153,338	82,022	-	-
CDBG NC Catalyst Program	70,000	70,000	60,760	-	-
2013 Urgent Repair Program	75,000	75,000	63,440	-	-
Interest Earnings	-	-	2,622	-	-
Total	527,137	562,475	470,281	-	-
Total Resources	527,137	562,475	470,281	-	-
Expenditures					
2013 WSFC HOME	167,800	167,800	166,100	-	-
2013 WSFC HOME Local Match	37,755	37,755	37,755	-	-
Forsyth County IDA	26,582	58,582	57,582	-	-
CDBG Program Income	150,000	153,338	82,022	-	-
CDBG NC Catalyst Program	70,000	70,000	60,760	-	-
2013 Urgent Repair Program	75,000	75,000	63,440	-	-
Interest Earnings	-	-	2,622	-	-
Total	527,137	562,475	470,281	-	-
Estimated Fund Balance	-	-	-	-	-

2015 HOUSING GRANT PROJECT ORDINANCE

Fund 241

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	-	-
Revenues					
CDBG NSP Program Income	50,000	50,000	21,751	-	-
2014 WSFC HOME	176,400	176,400	176,400	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	27,690	27,690	27,690	-	-
HOME Program Income	200,000	310,000	310,000	-	-
Interest Earnings	-	-	2,822	-	-
Total	466,090	576,090	550,663	-	-
Total Resources	466,090	576,090	550,663	-	-
Expenditures					
2014 WSFC HOME	176,400	176,400	176,400	-	-
2014 WSFC HOME Local Match	39,690	39,690	39,690	-	-
HOME Program Income	200,000	310,000	310,000	-	-
CDBG NSP Program Income	50,000	50,000	21,751	-	-
Interest Earnings	-	-	2,822	-	-
Total	466,090	576,090	550,663	-	-
Estimated Fund Balance	-	-	-	-	-

2016 HOUSING GRANT PROJECT ORDINANCE

Fund 242

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	-	-
Revenues					
2015 WSFC HOME	176,400	176,400	165,000	-	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	27,690	27,690	25,125	-	-
2015 Urgent Repair Program	100,000	100,000	89,560	-	-
Interest Earnings	-	-	309	-	-
Total	316,090	316,090	291,994	-	-
Total Resources	316,090	316,090	291,994	-	-
Expenditures					
2015 WSFC HOME	176,400	176,400	165,000	-	-
2015 WSFC HOME Local Match	39,690	39,690	37,434	-	-
2015 Urgent Repair Program	100,000	100,000	89,560	-	-
Total	316,090	316,090	291,994	-	-
Estimated Fund Balance	-	-	-	-	-

2017 HOUSING GRANT PROJECT ORDINANCE

Fund 243

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	38,161	-
Revenues					
2016 WSFC HOME	170,000	170,700	83,555	87,145	-
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	26,250	26,250	26,250	-	-
2016 Urgent Repair Program	100,000	100,000	87,499	-	-
NCHFA ESFR	225,000	225,000	49,110	50,000	-
Interest Earnings	-	-	300	300	-
Total	533,250	533,950	258,714	137,445	-
Total Resources	533,250	533,950	258,714	175,606	-
Expenditures					
2016 WSFC HOME	170,000	170,700	83,555	87,145	-
2016 WSFC HOME Local Match	38,250	38,250	389	38,461	-
2016 Urgent Repair Program	100,000	100,000	87,499	-	-
NCHFA ESFR	225,000	225,000	49,110	50,000	-
Total	533,250	533,950	220,553	175,606	-
Estimated Fund Balance	-	-	38,161	-	-

2018 HOUSING GRANT PROJECT ORDINANCE

Fund 244

This fund is used to account for new grants/projects that will begin in FY 2018

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-18</u>	<u>ACTIVITY 2018-19</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	-	-	-	128,454	75,272
Revenues					
2017 WSFC HOME	170,000	170,000	30,000	50,000	90,000
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	26,250	26,250	26,250	-	-
2017 Urgent Repair Program	100,000	100,000	24,000	66,000	-
Forsyth County IDA	34,332	34,332	34,332	-	-
CDBG Program Income	125,000	125,000	62,022	40,000	22,978
CDBG NSP	800,000	2,000,000	-	1,400,000	600,000
Total	1,267,582	2,467,582	188,604	1,556,000	712,978
Total Resources	1,267,582	2,467,582	188,604	1,684,454	788,250
Expenditures					
2017 WSFC HOME	170,000	170,000	30,000	50,000	90,000
2017 WSFC HOME Local Match	38,250	38,250	-	20,000	18,250
2017 Urgent Repair Program	100,000	100,000	24,000	66,000	-
Forsyth County IDA	34,332	34,332	6,150	28,182	-
CDBG Program Income	125,000	125,000	-	45,000	80,000
CDBG NSP	800,000	2,000,000	-	1,400,000	600,000
Total	1,267,582	2,467,582	60,150	1,609,182	788,250
Estimated Fund Balance	-	-	128,454	75,272	-

2019 HOUSING GRANT PROJECT ORDINANCE

Fund 245

This fund is used to account for new grants/projects that will begin in FY 2019

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-18	ACTIVITY 2018-19	FUTURE ACTIVITY
Opening Balance	-	-	-	58,950	158,950
Revenues					
2018 WSFC HOME	26,200	262,000	-	-	262,000
Municipalities	12,000	12,000	12,000	-	-
Transfer from General Fund	46,950	46,950	46,950	-	-
2018 Urgent Repair Program	100,000	100,000	-	24,000	66,000
HOME Program Income	325,000	325,000	-	150,000	175,000
Total	510,150	745,950	58,950	174,000	503,000
Total Resources	510,150	745,950	58,950	232,950	661,950
Expenditures					
2018 WSFC HOME	262,000	262,000	-	-	262,000
2018 WSFC HOME Local Match	58,950	58,950	-	-	58,950
2018 Urgent Repair Program	100,000	100,000	-	24,000	66,000
HOME Program Income	325,000	325,000	-	50,000	275,000
Total	745,950	745,950	-	74,000	661,950
Estimated Fund Balance	(235,800)	-	58,950	158,950	-

