

# Financial

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# POLICIES & GOALS

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## Policies, Goals & Basis For Future General Fund Budget Projections

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The financial policies for Forsyth County on page 31 include:

1. The total debt service for long-term obligations should not exceed 18% of the total annually adopted budgets as shown in the Budget Ordinance.
2. Fund Balance available for appropriation in the General Fund should be at least 14% of the subsequent year's budget. For FY 2015-2016, 14% equals \$57,807,603.
3. Projections of revenues, expenditures and fund balances for the next five years should be updated annually. Longer-range projections should be developed as appropriate.
4. The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

In keeping with these policies, the Future General Fund Budget Projections sheet is prepared each year. Allowable growth in operating expenses is considered within the framework of anticipated growth in the revenues, and the County's overall financial policies.

This sheet also summarizes the future tax rates, per penny equivalent, long term debt including capital improvement projects, long term debt as a percentage of the budget including the CIP, and debt capacity. Careful attention to these trends helps the County to stay within policy guidelines, and to make corrections as needed.

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# POLICIES & GOALS

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## Mission Statement

The mission of Forsyth County government is to help create a community, which is safe and healthy, convenient and pleasant to live in, with educational and economic opportunities for everyone. We cooperate with many other public agencies and community organizations in this mission.

We provide certain services and functions, which are responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate.

We are committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens.

## County Government In North Carolina

The Constitution of North Carolina allows the General Assembly (our State legislature) to create counties, cities and towns; to determine their boundaries; and to establish their power and duties.

In many ways, county governments are simply convenient administrative subdivisions of the State. They have been established to provide certain public services and functions, which need to be available to everyone. For example, all 100 counties in North Carolina must provide for:

- Financial support for the public schools;
- The office of Sheriff and the jail;
- Facilities for the courts;
- Certain public health services;
- Administration of the State program of social services;
- Voter registration and elections;
- The Register of Deeds;
- Youth detention; and,
- Building, plumbing, and electrical inspections.

Counties are also authorized to provide many other services and functions which the County Board of Commissioners may find to be necessary and appropriate for the community. Most counties in North Carolina (including Forsyth) also provide for:

- Emergency management;
- Emergency medical services;
- Rural fire protection and rescue squads;
- Animal control;
- Libraries;
- Cooperative Extension; and,
- Solid waste collection and disposal.

Many counties (including Forsyth) also provide for:

- Park and recreation facilities and programs;
  - Land use planning and regulation of development;
  - Water and sewer utilities;
  - Economic development programs;
  - Funding for the Area Mental Health Authority;
  - Funding for the local Community College;
  - Projects to provide low and moderate income housing; and
  - Purchasing.
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## POLICIES & GOALS

Although State requirements determine what many of the services and functions of the County must be, the County does have considerable discretion about how to provide these services, and at what level to fund them. Some services and functions are provided directly by the County. Others are provided through contracts with the City of Winston-Salem or contracts with other providers.

The County also makes grants to other community organizations, which provide human services, arts and cultural programs, and supportive services for the justice system.

**Create a community in which to live that is and/or provides:**

	Safe	Healthy	Convenient & Pleasant	Educational & Economic Opportunities for Everyone	See Note 1 Below	See Note 2 Below
Animal Control	X	X	X			
Emergency Management	X					
Interagency Communications	X					
Sheriff	X					
Emergency Services	X	X				
Emergency Medical Services		X				
Fire Protection	X					
Court Services	X					
Environmental Assistance & Protection Inspections		X	X			
Medical Examiner	X					
CenterPoint Human Services		X				
Public Health		X				
Social Services	X			X		
Aging Services	X	X	X			
Youth Services	X					
N.C. Cooperative Extension		X		X		
Forsyth Tech Community College				X		
Winston-Salem/Forsyth Co. Schools				X		
Library			X	X		
Parks & Recreation			X			
Economic Development				X		
Housing				X		
Planning				X		
Budget & Management					X	
Management Information Services					X	
Finance					X	
General Services					X	
Human Resources					X	
MapForsyth			X			X
Purchasing					X	
County Commissioners & Manager					X	
Attorney					X	
Debt Service					X	
Board of Elections						X
Register of Deeds						X
Tax Administration						X
Non-Departmental						X
Community Grants						X

1. To provide a sound basis for budgeting, accounting and financial reporting and to maintain County facilities, technology and staffing issues

2. To provide certain services and functions which are the responsibilities of all County governments, and other services, which the Board of Commissioners has determined to necessary and appropriate.

# POLICIES & GOALS

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## Operating Policies and Goals

### 1) Create a community that is safe.

The Emergency Management, Interagency Communications, Emergency Services, Sheriff, Animal Control, Medical Examiner, Social Services, Youth Services, & Court Services departments include funds to meet this goal. It will be accomplished by:

- a) Meeting the law enforcement needs of the unincorporated areas of the County, as well as several municipalities, through the Sheriff's Department which patrols, investigates crime, executes court orders, serves papers and eviction notices, and collects judgments.
- b) Conducting medical examinations and autopsies of deaths, as specified by State Law.
- c) Providing School Liaison officers in middle and high schools in the unincorporated areas of the County.
- d) Aiding the community before, during, and after disasters.
- e) Meeting space needs for detention facilities for the adult and youth populations of the County.
- f) Providing adequate facilities for the State-administered Court system.
- g) Providing responsive and professional fire protection to unincorporated areas of the County.
- h) Providing assistance related to animal control through picking up strays, unwanted, sick or injured animals, and dangerous and aggressive animals.
- i) Providing safe, humane housing for strays, abandoned, abused, and impounded animals, as well as providing euthanasia for unadoptable animals.
- j) Enforcing state and local laws concerning animals, and investigating animal bites and reports of animal cruelty.
- k) Providing child welfare programs including Child Protective Services, foster care, and adoptions.
- l) Providing special financial support to endeavors of the state administered District Attorney's office.

### 2) Create a community that is healthy.

The CenterPoint Human Services, Public Health, NC Cooperative Extension Service, Environmental Assistance and Protection, Emergency Services and Animal Control departments include funds to meet this goal. It will be accomplished by:

- a) Providing services for the treatment of mental illness, developmental disabilities, and alcohol and drug abuse.
- b) Supporting strategies that reduce teen pregnancy, infant mortality, HIV and other sexually transmitted diseases, substance abuse, dental disease, and other negative forces in the community.
- c) Starting and/or continuing programs which are relevant and comprehensive of Forsyth County community health needs, as determined by the Board of Health and the Health Director.
- d) Providing nutrition counseling, dental hygiene, and speech/hearing services.
- e) Providing nutrition education and food vouchers to breast-feeding and pregnant women, as well as infants and children.
- f) Supporting strategies that will ensure clean air and water, sanitary food handling establishments, hotels, motels, and other institutions as specified by state law.
- g) Providing adult health services, maternal and child health services, and communicable disease services.
- h) Maintaining responsive and professional emergency ambulance services throughout all areas of the County both incorporated and unincorporated.
- i) Providing the rabies quarantine program.

### 3) Create a community in which to live that is convenient and pleasant.

The Library, Parks & Recreation, Animal Control, Inspections, and Environmental Assistance and Protection departments include funds to meet this goal. It will be accomplished by:

- a) Providing recreation programs at all County Parks.
- b) Providing recreation programs at school sites and other County locations throughout the year.
- c) Enforcing the Zoning and Erosion Control Ordinances.
- d) Providing a variety of materials, through the main Library and nine (9) branch libraries and Outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education and job related, as well as public access computers and typewriters.
- e) Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.
- f) Providing awards to local farmers for the installation of "Best Management Practices".
- g) Preserving farmland through the purchase of development rights.

## POLICIES & GOALS

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- 4) Create a community with educational and economic opportunities for everyone. The Schools, Forsyth Technical Community College, Social Services, N. C. Cooperative Extension Service, Planning, Housing & Community Development, and Economic Development departments include funds to meet this goal. It will be accomplished by:
- a) Providing facilities that are conducive to learning for the Winston-Salem/Forsyth County School System and the Forsyth Technical Community College.
  - b) Providing additional teachers beyond the number that the State of North Carolina provides for the elementary, middle, and high school environments.
  - c) Providing supplements to salaries of teachers and other personnel in the Winston-Salem/Forsyth County School System and Forsyth Technical Community College.
  - d) Providing medical, food, and daycare services, as well as cash assistance for families to help them become gainfully employed.
  - e) Providing training and advice to improve farm and agri-business profitability, environmental quality, and urban horticulture.
  - f) Administering the 4-H Program which teaches science and technology, and their application, to young people.
  - g) Assisting and expanding existing businesses, as well as recruiting targeted new industry to Forsyth County.
  - h) Providing affordable housing for low and moderate-income residents.

### Financial Policies and Goals

These financial policies and goals are the basis for all of our budgeting, accounting and financial reporting:

1. **Tax Rate** – The Board of Commissioners strives to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax increase, whenever possible. The FY 2015 tax rate was \$0.7168 per \$100 value; the same as FY 2014. The portion of the tax rate earmarked for the two Education Debt Leveling Plans is 4.51 cents. The Manager's Recommended Tax Rate is \$0.7283, and an increase of \$0.0115 above the current year tax rate.
2. According to North Carolina General Statute, local governments are required to operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
3. **Debt Policy** - Forsyth County recognizes that a formally adopted debt policy is fundamental to sound financial management. The total annual debt service shall not exceed 18% of the appropriations in the annually adopted budgets as shown in the Budget Ordinance. This policy of keeping debt service at less than a specified percentage of the budget greatly influences the timing and/or amount of funding for a project, as well as the method of financing.
4. Maintain the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, and Fitch Investors' Service).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year's budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government's creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities. In North Carolina, the Local Government Commission requires a minimum fund balance of 8% for cash flow purposes, since receipt of cash does not coincide with needed cash disbursements. For Forsyth County, fund balance in the fund financial statements is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. These five categories are:
  - a) **Non-spendable** – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
    - i) Prepaid items – the portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.
  - b) **Restricted** - includes revenue sources that are statutorily restricted for specific purposes, or restricted for specific purposes by grantors or creditors. Forsyth County has nine restricted categories of fund balance: 1) *Restricted for*

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- c) *Stabilization by State Statute* – this amount is usually comprised of receivable balances that are not offset by deferred revenues and encumbrances related to purchase orders and contracts outstanding at year end that will be honored by the County in the next fiscal year; 2) *Restricted for Register of Deeds* – this represents the unspent portion of Register of Deeds fees whose use is restricted by State statute for expenditure on computer and imaging technology in the office of the Register of Deeds; 3) *Restricted for Capital Projects*; 4) *Restricted for Fire Protection*; 5) *Restricted for Law Enforcement*; 6) *Restricted for Emergency Telephone System*; 7) *Restricted for Other* – the portion of fund balance restricted by revenue source for soil & water conservation, social services, and library purposes; 8) *Restricted for Human Services*; and 9) *Restricted for Housing and Community Redevelopment*.
  - d) *Committed* – includes amounts that can only be used for specific purposes imposed by majority vote of the governing board. Any changes or removal of specific purposes requires majority action by the governing board. Forsyth County has four committed categories of fund balance: 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by 3.3¢ of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation education debt authorized by the November 2006 referendum. In addition, in the General Fund, unspent revenue generated by one point two one cents (1.21) of the ad valorem tax rate and interest on the unspent portion thereof, are designated for the retirement of general obligation education debt authorized by the November 2008 referendum; and 2) *Committed for Capital Projects* – the portion of fund balance formatted by action of the governing board for certain school and County capital expenditures.
  - e) *Assigned* – this classification includes amounts that the County budgets for specific purposes. In Forsyth County, there is one (1) category of assigned fund balance *Assigned for Capital Maintenance Projects* – in the General Fund, unassigned fund balance in excess of 14% of the subsequent year’s budget is assigned for capital maintenance and capital outlay in the subsequent year. Of the total assigned, the first \$2.1 million is designated for planned capital maintenance, and the remainder is for pay-as-you-go capital expenditures.
  - f) *Unassigned* – this portion of fund balance has not been restricted, committed, or assigned to specific purposes or other funds.
6. **Revenue Spending Policy** – the County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Chief Financial Officer will use resources in the following order: debt proceeds, federal funds, State funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Chief Financial Officer has the authority to deviate from this policy if it is in the best interest of the County.
  7. Projections of revenues, expenditures and fund balances for at least the next five years are updated annually. Longer-range projections are developed as appropriate.
  8. The Capital Improvement Plan which includes anticipated capital projects and related debt service and operating costs for the subsequent six years, are updated annually. The annual impact on the General Fund is delineated on pages located within the Capital Improvements Plan tab.
  9. The County does not expect to undertake any major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
  10. We should evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the Government Finance Officers Association Certificate of Achievement for Excellence In Financial Reporting and the Distinguished Budget Presentation Award.
  11. The Board of Commissioners has adopted an investment policy with the objectives of safety, liquidity and yield, in that order. That policy and the relevant state law place emphasis on credit quality and maturity. Under the authority of North Carolina General Statute 159-30, the County invests in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers’ acceptances; and the North Carolina Capital Management Trust (NCCMT).
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## **POLICIES & GOALS**

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12. Internal Audit has the objective of auditing each department on a four-year cycle and providing a written report to the Board of Commissioners.
13. Management provides financial and operating reports to the Board of Commissioners on a monthly basis.
14. The County maintains aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
15. The County is committed to simplicity in its financial accounting and reporting and therefore levies property tax and accounts for all of its on-going operations in the General Fund.

### **Basis of Budgeting and Budgetary Amendments**

In accordance with North Carolina General Statutes, Forsyth County uses the modified accrual basis for budgeting and for the audited financial statements. The modified accrual basis requires the recognition of certain revenue when it becomes measurable and available to meet the operation of the current period. Therefore, for financial reporting purposes, revenue under certain programs will be recognized prior to being received in cash.

As required by North Carolina law, the County adopts an annual budget for the General Fund and for four Special Revenue Funds: the Fire Tax Districts Fund, the Law Enforcement Equitable Distribution Fund, the Emergency Telephone System Fund, and the Moser Bequest for Care of Elderly Fund. All annual appropriations lapse at fiscal year end. Funds authorized by project ordinance continue until the projects are closed. The agency funds do not require annual budgets.

The County Manager is authorized to transfer budgeted amounts within any fund or financial plan and report such transfers to the Board of Commissioners; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Commissioners.

Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Amendments may be initiated by the affected department, the County Manager's Department or by administrative departments such as Budget or Finance when the need becomes apparent. Details describing the amount and nature of the amendment are entered on standard Ordinance Amendment Cover Sheet and Board Appropriation forms.

These forms are submitted to the County Manager by the requesting department. The forms are entered onto a log, and are circulated to staff departments (Budget, Finance, Attorney and sometimes Human Resources). Each staff department reviews the item, and indicates either agreement or disagreement, with supplemental notes if needed. The item is then returned to the County Manager and is discussed during bi-weekly staff meetings. Dates are set during the staff meetings for presentation of the item to the Board of Commissioners.

Agenda items are generally reviewed by the Board of Commissioners at two Thursday afternoon briefings before being voted on at a bi-monthly Monday night Commissioners' meeting. When the item is approved by the Board of Commissioners, Finance Department staff enters the data into the accounting system to complete the process.

There are three categories of budget revisions that do not require formal prior approval by the Board of Commissioners:

1. **Transfers between departments.** These transfers are approved by the County Manager, and reported to the Board of Commissioners at their regularly scheduled meetings. A standard form is initiated by the requesting department or the Budget & Management Department describing the reason for the transfer and listing the amounts being transferred into or out of specific accounts. The transfer is circulated to the staff departments for signature and is then sent to the Manager for approval. When the transfer is approved by the Manager, the Finance Department makes the needed changes in the accounting system.

An example is the annual salary revision. Budgeted salary figures are based on estimates made at the midpoint of the fiscal year. At the beginning of the new fiscal year, the revision brings all salary accounts to the "real world" as of July 1. Funds



## **POLICIES & GOALS**

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are moved out of (or into) the salary lines for each department and any overall savings are moved to a budget reserve account in Non-Departmental.

2. **Transfers within a department requiring the Manager's approval.** Certain types of transfers go through the circulation and approval process described above, but are not formally approved by or reported to the Board of Commissioners. They include:
  - a. Transfers into or out of Personal Services
  - b. Transfers into (but not out of) Capital Outlay
  - c. Transfers into (but not out of) Training & Conference
  - d. Transfers into or out of Claims and Insurance Premiums
  - e. Transfers between accounts in grant funded programs when allowed by grantor
  - f. Transfers between accounts in Capital and Grant Project Ordinances
  
3. **Transfers at discretion of department.** Departments have the discretion to transfer funds within expenditure lines in their adopted budgets with the exception of the areas described above. A standard form used to describe the reason and amount of the transfer is sent to the Finance Department by the requesting department. Finance enters the requested changes into the financial system.

The County follows the modified accrual basis of accounting for the General Fund, the special revenue funds, and the project ordinances. The accrual basis is used for agency funds and the Pension Trust Fund. The Pension Trust Fund has a flow of economic resources measurement focus. All of these funds are accounted for using a current financial resources measurement focus except the agency funds which are custodial in nature and do not involve measurement of results of operations.

### **Debt Management**

The majority of debt service for the County is shown in the General Fund. However, less than 1% of annual debt service is shown in the Emergency Telephone System Special Revenue Fund and is an allowable expense of E-911 revenue generated from a \$0.60 per month per subscriber fee for all landline and cellular telephones.

General obligation bonds are backed by the full faith, credit and taxing power of the County. Installment purchase obligations are secured by the real or personal property acquired in the transaction. Principal and interest requirements for general obligation bonds and installment purchase obligations are appropriated in the General Fund when due.

The Board of Commissioners adopted a debt policy limiting the total debt service for long-term obligations to 18% of the total annually adopted budget.

Annual requirements to amortize general obligation bonds and installment purchase obligations, including interest (total outstanding debt) are presented on the Debt Service pages 173-177.

A portion of debt is appropriated in the E911 Emergency Telephone System Special Revenue Fund. Statutes allow for the fund to be used for debt on allowable 911 expenditures. The debt apportioned to this fund is for debt associated with the 1998 COPS and 2005 Refunding COPS for equipment related to dispatching emergency calls.

### **Balanced Budget**

North Carolina General Statute 159-8 states that each local government and public authority shall operate under an annual balanced budget ordinance. A balanced budget is defined as follows: A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.

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

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

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

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

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

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

The mission of Forsyth County government is to help create a community, which is safe and healthy, convenient and pleasant to live in, with educational and economic opportunities for everyone. We cooperate with many other public agencies and community organizations in this mission. We provide certain services and functions, which are responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate. We are committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens. To fulfill its mission, Forsyth County provides a broad range of services that include public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, and education. This report encompasses the County's activities in maintaining these services and includes its financial support to certain separate agencies, boards, and commissions to assist their efforts in serving citizens. Among these are the Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and CenterPoint Human Services.

## **Factors Affecting Financial Condition**

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

Forsyth County, with a 2013 State demographer certified population estimate of 360,471 and a workforce of more than 175,000 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 March 2015 was 5.1%. The County's per capita income is \$26,014.

## **Major Initiatives**

Although the economic rebound for the area has been slower than that of our counterparts in Wake and Mecklenburg counties, modest and conservative projections for continuing recovery have proved to be correct. Although over the past six or seven years the County has not expanded existing services or initiated new programs without a committed revenue source, continued efforts at right-sizing, re-organizing, and re-engineering work processes, and other cost control efforts have provided a some easing of

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

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budgetary pressures. The County expects to continue to focus on these types of efforts as it seeks to implement innovative strategies and systems throughout the organization.

Forsyth County continues to transition from strict manufacturing and agriculture to a more balanced economy with growth in the medical, medical research, manufacturing and services sectors. Projects such as the construction of a new Veteran's Administration hospital in Kernersville, continued development in the Research Park in downtown Winston-Salem, and economic development projects by Caterpillar and Herbalife along with expansion projects by Inmar and Deere-Hitachi reflect the diversity that the County seeks.

**FY2015-2016 Recommended Budget**

The FY2015-2016 budget maintains its focus on Board of Commissioner policies which form the fiscal foundation of the County: 1) the amended debt ceiling capping annual debt service to 18% of annual appropriations, 2) an amended fund balance policy with a new (and lower) required fund balance percentage of 14%, 3) the Education Debt Leveling Plans which increased taxes one time for the life of \$337.15 million of School and Community College debt, and 4) the School funding formula which uses economic indicators and enrollment data to determine the growth in recommended School funding. Additionally, the capital maintenance plans for general County projects, Schools and community college utilizing two-thirds bonds every other year provides resources to keep facilities safe, sound, and usable and allow for maintenance planning over the life of the facilities are factored into the recommended budget.

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

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

The FY2015-2016 Recommended General Fund budget reflects a fiscal position two years after a revaluation year which did not result in typical tax base growth. Normally after a revaluation, it is anticipated that for at least the two subsequent years growth between 2% - 4% would be realized in the tax base. The good news is that the tax base estimate reflects improvement over the FY2015 tax base and, as a result, the total estimated taxable value for FY2016 is \$813 million, or 2.6% higher than the base used in calculating current year revenue.

The FY2015-2016 Recommended General Fund budget is \$412,911,452, an increase of \$7,804,083, or 1.9% over the FY2015 budget. The Recommended budget reflects a new tax rate of 72.83¢ per \$100 valuation, an increase of 1.15¢ over the current year rate of 71.68¢.

Of the recommended tax rate, 4.51¢ is designated for the 2006 and 2008 Education Debt Leveling Plans (EDLP) created to level the debt service for Education General Obligation Bonds approved in November 2006 and November 2008 and 0.7¢ considered for a Library Debt Leveling Plan to offset the debt service on bonds approved in November 2010.

<i>FY2015-2016 Recommended Budget</i>	<i>\$412,911,452</i>
<i>FY2014-2015 Adopted Budget</i>	<i><u>\$405,107,369</u></i>
<i>Budget-to-Budget \$ Change</i>	<i><u>+\$7,804,083</u></i>
<i>Budget-to-Budget % Change</i>	<i>+1.9%</i>

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

## Summary of FY2015-2016 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. Unlike prior fiscal years in which the focus was on the Continuation budget, the Manager is recommending several alternate service level changes for the upcoming year and these costs are included in the discussion of the affected departments.

Chart 1 provides a glance at the changes in General Fund revenues for FY2016. The data is at the second highest accounting level for the County. As shown in the chart below, Ad Valorem Taxes carry the revenue increase for FY 2016. However, Intergovernmental Revenue and Sales Taxes also provide increases which help lessen the need for a higher recommended tax increase.

The increase in EDLP reserves budgeted for FY2016 underscores the wisdom of establishing the Leveling Plans. If these reserves were not available, once again, Commissioners would be faced with either increasing taxes or eliminating services. Once incurred, debt obligations must be met and the County's taxing authority provides the only consistent revenue source available. The decrease in Other Financing Sources is attributable solely to a lack of transfers from Capital Project Ordinances (CPO) into the General Fund for FY2016.

**Chart 1- Summary of General Fund Revenue Sources**

<u>Total By Revenue Source</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$236,784,383	\$228,644,163	\$8,140,220	3.6%
Debt Service - EDLP Reserves	\$5,058,018	\$2,265,933	\$2,792,085	123.2%
Intergovernmental	\$56,280,201	\$53,681,654	\$2,598,547	4.8%
Sales Taxes	\$59,745,794	\$58,006,460	\$1,739,334	3.0%
Other Revenues	\$12,269,257	\$11,723,531	\$545,726	4.7%
Earnings on Investments	\$428,100	\$355,400	\$72,700	20.5%
Other Taxes	\$855,000	\$870,970	(\$15,970)	-1.8%
Licenses & Permits	\$829,084	\$855,737	(\$26,653)	-3.1%
Charges for Services	\$24,280,475	\$24,638,199	(\$357,724)	-1.5%
Debt Service - Lottery Proceeds	\$3,731,269	\$4,833,087	(\$1,101,818)	-22.8%
Other Financing Sources	\$1,712,540	\$3,908,232	(\$2,195,692)	-56.2%
Fund Balance	\$10,937,331	\$15,324,003	(\$4,386,672)	-28.6%
<b>Total Changes</b>	<b><u>\$412,911,452</u></b>	<b><u>\$405,107,369</u></b>	<b><u>\$7,804,083</u></b>	<b><u>1.9%</u></b>

Chart 2 provides a look at General Fund expenditure changes. The FY2015-2016 Recommended budget continues to with Personal Services reflects an increase due to annualizing current year employee performance appraisals, an increase in employee health benefit costs of 10%, and FY 2016 performance adjustments at an average of 2.58%. The range for performance adjustments is 1.0%-4.0% with an average rating of 3.1. Included in the performance adjustment package is an accelerator of up to 50% of an employee's performance adjustment up to market IF he/she falls below the market reference point. Compensation adjustments for FY2016 are \$317,100 higher than the adjustments for FY2015. In addition, the County budgets 100% of the salary costs for positions although there will be vacancies during the year. These vacancies are captured through a negative budget for "Salary Savings". For FY2016, the negative amount included in Salary Savings is \$58,706 less than FY2015 which also increased net county dollars over current year.

The increase in Contingency is skewed because of the inclusion of several "enhanced" contingency items that may or may not occur in FY2016, including funds for possible increases in personal services related costs for Forsyth Technical Community College, possible increases in fees related to the Medical Examiner, potential costs for EMS Medical supplies exceeding budget, a potential

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

transportation bond referendum proposed by the Governor, and potential new employees in the Department of Social Services in the event the State expands Medicaid.

The decrease in Transfers Out is due to the one-time \$3.6 million transfer to the 2014 FTCC Carolina Hall Renovation project approved in the FY2015 Adopted Budget for the expansion of the College's manufacturing program space.

**Chart 2 - Summary of FY2016 General Fund Expenditure Changes**

<u>Expenditure Category</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	\$126,736,766	\$131,159,312	\$4,422,546	3.5%
Professional & Technical Services	\$7,737,749	\$8,263,065	\$525,316	6.8%
Purchased Property Services	\$5,089,218	\$5,500,849	\$411,631	8.1%
Other Purchased Services	\$11,223,936	\$11,946,529	\$722,593	6.4%
Travel	\$765,727	\$818,459	\$52,732	6.9%
Materials and Supplies	\$17,293,910	\$16,555,736	(\$738,174)	-4.3%
Other Operating Costs	\$26,688,506	\$26,734,203	\$45,697	0.2%
Prior Year Encumbrances	\$1,800,000	\$2,000,000	\$200,000	11.1%
Contingency	\$1,095,023	\$4,235,349	\$3,140,326	286.8%
Property	\$655,729	\$1,055,973	\$400,244	61.0%
Debt Service	\$64,330,508	\$61,479,297	(\$2,851,211)	-4.4%
Payments to Other Agencies	\$134,860,462	\$139,788,555	\$4,928,093	3.7%
Transfers Out	\$6,829,835	\$3,374,125	(\$3,455,710)	-50.6%
<b>Total Changes</b>	<b><u>\$405,107,369</u></b>	<b><u>\$412,911,452</u></b>	<b><u>\$7,804,083</u></b>	<b>-</b>

### REVENUE CHANGES

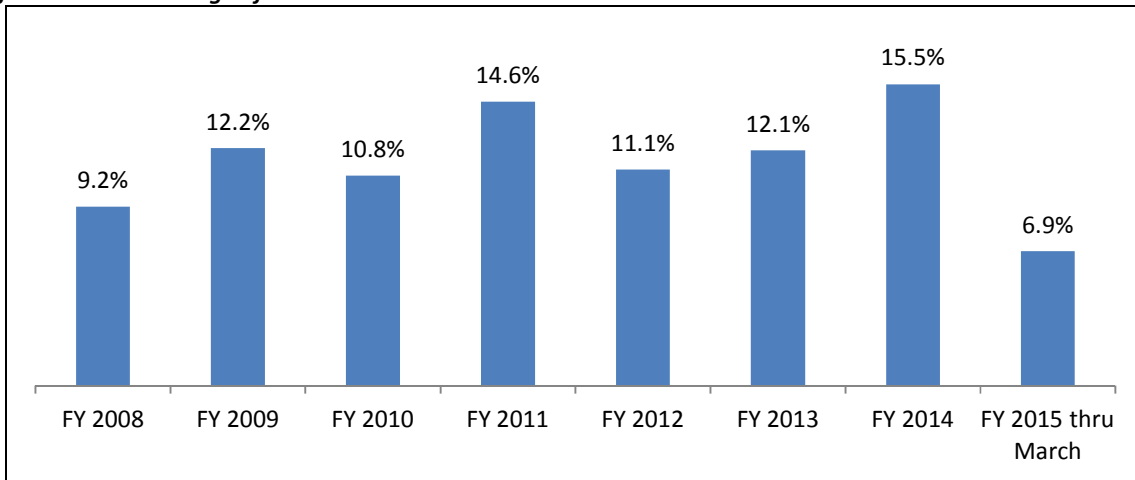
#### Sales Taxes

- 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 the State of North Carolina. The total sales tax levied for these three Articles is 2%. For FY2016, the consensus revenue projections at the State were revised to reflect statewide growth of 3-4% for Sales Taxes with local economic factors important in considering local projections. The County's FY2016 projections closely reflect the consensus forecast and place a higher weight on refunds moving back into the 10%-12% range.
- The Sales Taxes estimate for FY2016 is conservative for several reasons: 1) actual sales tax collections have not met projections for either FY2013 or FY2014; 2) projections for FY2015 are well above what was budgeted due to an expanded sales tax base, Amazon collecting sales taxes for North Carolina purchases and more importantly the lack of refunds to non-profits; and 3) there are several bills in the State General Assembly that would significantly impact the revenue receives from these Articles any of the bills are enacted as written.
- For FY2016, Sales Taxes are estimated to account for 14.5% of total General Fund revenues. Over the past several years, Sales Taxes have increased as a percentage of the total General Fund revenues.

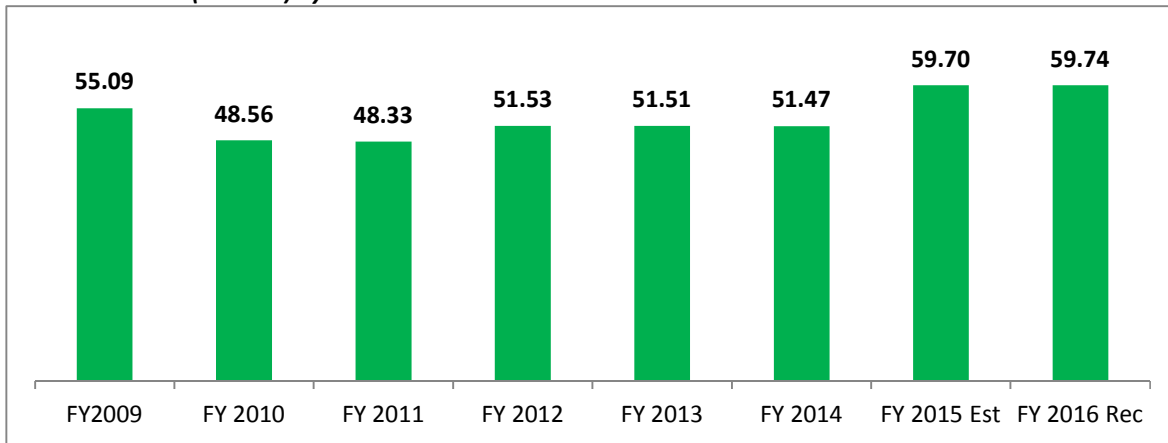
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 3 below reflects Sales Tax Refunds as a Percentage of Gross Collections and Chart 4 shows Sales Tax Revenue by fiscal year .

**Chart 3 - Refunds as a Percentage of Gross Sales Tax Collections**



**Chart 4 - Sales Tax Revenue (millions) by Fiscal Year**



## Ad Valorem Taxes

- Ad Valorem taxes account for 56.5% of the County's General Fund revenue. For the FY2016 budget, the tax base value used in the budget is \$32.494 billion compared to \$31.680 billion used in FY2015.
- The collection percentage for FY2016 is 98.43% compared to 98.05% used in FY2015. The collection rate for FY2016 is the same realized as of June 30, 2014, the most recently completed full year. This is in compliance with the North Carolina General Statute 159-13 (6). The additional collection percentage generates approximately \$866,323 of additional revenue for FY2016.
- Current Year Property Tax revenue is estimated at \$232,934,383. Using the 72.83¢ tax rate, one cent (1¢) on the property tax rate is equivalent to \$3,198,398. Forsyth County's tax rate is technically three (3) different rates: 1) the rate to provide County services; 2) the 2006 Education Debt leveling Plan (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds; and 3) the 2008 EDLP established to pay debt service on \$62.5 million of voter-approved debt. the premise behind the EDLP tax rates is that as debt service for these bond issues are paid down, the applicable EDLP tax rate can be reduced as well. The EDLP funds are discussed more fully in conjunction with Debt Revenue and Lottery Proceeds. The following chart provides a look at the property tax revenue calculation for FY 2016.

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

**Chart 5 - Property Tax Revenue Calculation**

FY16 Tax Base Values - 5/1/14	\$32,494,134,145
Total Property Tax Levy 2015-2016	\$236,654,751
Total Property Tax Levy @ 98.43%	\$232,934,383
Tax Rate to Produce Levy	72.83¢
1¢ Equivalent =	\$3,198,398

- The Recommended FY 2016 tax rate is 72.83 cents per 100 assessed valuation and breaks down:
  - County Services = 68.32¢ including 0.7¢ identified for Library debt leveling
  - 2006 EDLP = 3.3¢
  - 2008 EDLP = 1.21¢

## 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 two debt leveling plans in place: the 2006 Education Debt Leveling Plan and the 2008 Education Debt Leveling Plan (also referred to as EDLP - pronounced Ed-Lap).
- As mentioned briefly in the Property Tax section above, in order to level the effects of issuing \$250 million School bonds and \$25 million community college bonds authorized in the November 2006 referendum, the Board of Commissioners voted to increase the property tax rate by 3¢ and dedicate the proceeds from the State Education Lottery to pay the annual debt service on these bonds. Similarly, in Fiscal Year 2010, the Commissioners voted to include an additional 1.1¢ tax increase over the revenue neutral rate to fund a \$62 million educational facilities bond authorization approved in the November 2008 referendum. To maintain the integrity of the plans, both plans were adjusted to revenue neutral in FY2014 and are now 3.3¢ for the 2006 EDLP and 1.1¢ for the 2008 EDLP.
- The effect of these plans has been especially significant during the past several years as the recession took hold and as the General Assembly took 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 2006 EDLP rate was projected to have the potential to be reduced after approximately ten years from its creation. However, with interest rates plummeting, the tax base stalling, and \$3 -\$4 million in lottery proceeds not coming to the County as anticipated, it will take longer before the 3.3¢ rate for the 2006 EDLP can be reduced.
- Both 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, lottery formula changes by the General Assembly have lowered the allocations and in FY2016, we anticipate receiving \$3.7 million in lottery funds. 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 has 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 (\$10.9 million) and 2) Debt (\$5.3 million). Non-departmental fund balance appropriated equals 3.6% of expenditures.
- 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. Without the EDLP plans in place over the last few years, the County would have been in a position to raise taxes each year to pay for the debt service on the two voter-approved education bonds or would have been required to further diminish programs to its citizens, especially in the context of the recession from 2009 through 2012.
- Fund balance appropriated in Non-departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY2016 Recommended Budget, Unreserved Fund Balance appropriated decreases by \$433,000. Without

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

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the designated \$1.431m appropriated for School Technology, the decrease in appropriated fund balance would be closer to \$2 million for FY2016.

- The FY2015 budget included \$3.924 million in appropriated Reserved Fund Balance which essentially diminished all available reserved fund balance used for Economic Development purposes. The Board did approve a resolution directing the Chief Financial Officer to reserve the reimbursable grant provided to CenterPoint Human Services during its transition to a Managed Care Organization. As stated previously, the FY2015 budget appropriated \$3.6 million of reserved fund balance to Forsyth Technical Community College for renovations to Carolina Hall which houses the college's advanced manufacturing programs. The reserved fund balance was the remainder of an economic development incentive deal claw-back provision.

### EXPENDITURE CHANGES

#### **Employee Compensation Adjustment**

- *Employee Benefits*
    - Health and Dental costs are projected to increase by 10% for FY 2016. Retirees are able to remain on the County's health plan and are treated like an employee until they reach the age of 65. Revenue shown reflects the employee share paid by the Retirees.
    - Employee Longevity remains at the reduced level set back in FY2013. 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 2.58%, 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. For those employees with acceptable performance ratings and who are below their market reference point (MRP), an accelerator factor is added onto their performance increase up to 50% of the performance review increase. The factor would not be applicable for employees who are beyond the market reference point and if an employee is close the market reference point, the accelerator factor would only be the percentage that would get that employee to the MRP. The accelerator is an attempt to address compression issues that have arisen over the past few years due to smaller pay adjustments being allocated. The total budgeted amount for Performance Adjustments and the Accelerator plus benefits is \$1,767,010.
  - *401k for Non-Law Enforcement Employees*
    - To address competitiveness issues, the County Manager is recommending a 2.5% 401k contribution for all non-law enforcement employees. Currently, only sworn law enforcement employees receive a statutorily required 5% 401k contribution. With increasing turnover and the need to retain a quality workforce, the one benefit lacking in the County's benefits package is a 401k contribution. This contribution would be provided to employees whether or not they contribute. When reviewing and comparing the County's benefits package and comparing it to counties across the State, it was determined that 54 out of 100 counties offer 401k contributions to their employees. As previously stated, the 2.5% contribution would not apply to sworn law enforcement officers because they already receive a 5% contribution in addition to a contribution for separation allowance. The benefits of the 401k plan are numerous and include: the plan is transferrable, accrues interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401k, and it helps employees with retirement planning. The cost of this recommendation is \$1,924,380.
  - *Holiday Leave Policy*
    - The proposed budget includes the County Manager's recommendation to pay out accrued holiday leave and simply pay employees required to work on County holidays for the holiday and avoid the accrual altogether. Currently, employees required to work on a County holiday accrues that holiday. Because of the difficulty in scheduling the holiday leave, the proposal would simply pay the employee their regular shift plus pay them regular time for the holiday.
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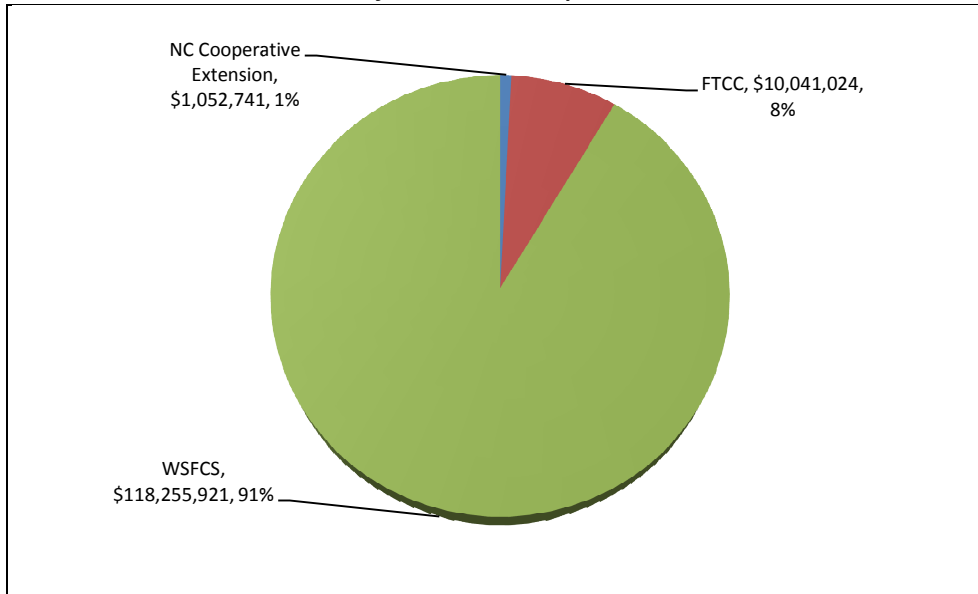


# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

## Education Service Area

- The Education Service Area comprises 31.1%, or \$129,349,686 of the FY 2016 Recommended 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 6 - Education Service Area = \$129.3m or 31.3% of General Fund Expenditures



- The chart above shows that while the total appropriation for the Education Service Area is \$129,349,686 for FY2016, *North Carolina Cooperative Extension* is a very small portion (less than 1%). There has been a "Strategic Re-visioning" at the State level to refocus the statewide extension service on core areas of agricultural support, food, and youth development (4-H) which impacts several positions. The result is that the State is reducing support for five positions at a cost of \$73,737 plus associated fringe benefits. One of the positions is eliminated in the budget. The net-County impact is only a slight increase of \$6,540 as the County has agreements with other counties and the Town of Kernersville to pick up some of the reduced support from the State.
- Forsyth Technical Community College* is 7.9% of the Service Area. The primary driver of the increase is Phase II of the Old Career Center, accounting for \$384,258 of the \$466,622 increase over FY2015. In addition, \$114,173 is in Contingency in anticipation of possible increases in personnel-related costs in the State budget.
- The *Winston-Salem/Forsyth County School System* makes up 91.3% of the Service Area. The School Funding Formula is the basis for establishing the recommended appropriation. FY2016 will be the fourth year in which the formula is being used.
- 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 times are not so good (such as those experienced over the past several years). The essence of the formula suggest 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 but as with all departments, the School System may ask for resources above and beyond the results of the formula but these requests become part of the County's Alternate Service Level requests.
- The actual General Fund expenditures for WSFCS are greater than the \$118.2 million shown in *Chart 6* above. In Debt Service, of the \$61.4 million FY2016 appropriation for annual debt service payments, almost \$41.8 million is directly related to debt associated with school construction bonds issued over the years. By depicting debt service payments for school-related bonds on the same page as the current expense appropriation, a more accurate depiction of the level of support the

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

County provides to the School System can be seen. While ongoing State and federal reductions continue to impact the School System, a much higher tax increase would be required if the County were to cover these reductions and to backfill State reductions would further blur the line between State and local responsibility for education.

- The Enrollment Factor is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The Resource Factor takes into account growth in the tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding. Excluding debt service, the WSFCS makes up approximately 28.6% of the General Fund budget.
- Per Pupil Spending is used most often when discussing school funding. The FY2015 per pupil expenditure was \$2,131 per pupil based on average daily membership of 53,208 students. The FY2016 budget per pupil spending increases \$40 to \$2,171 per pupil (based on a projected average daily membership of 54,471 students per the North Carolina Department of Public Instruction (NCDPI) forecast). *Graph 1* provides a seven year look at the local spending per pupil for the WSFCS System. From the graph, it is notable that during the seven year period, per pupil funding has remained relatively flat. FY2010 reflects a higher per pupil spending amount but a lower number of students. The FY2016 recommended per pupil spending is slightly less than the FY2010 number but the number of pupils is 5% higher.
- *Chart 7* provides the calculation for the FY2016 School Funding Formula. CM CPO means the Capital Maintenance Capital Project Ordinance. In FY2011, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the project ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds.

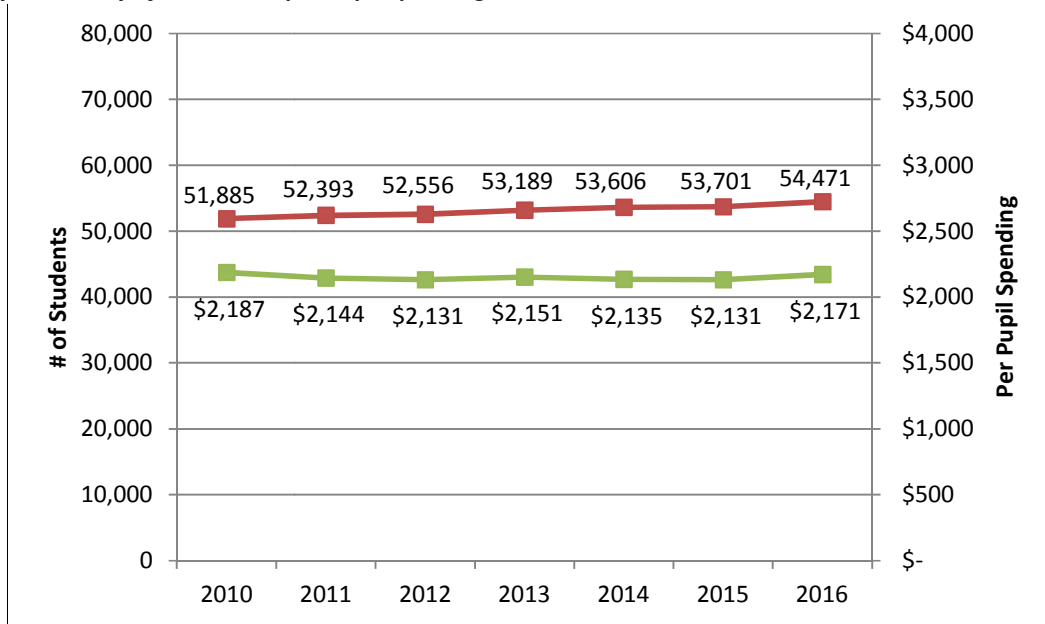
For FY2016, \$1,735,000 of the Schools appropriation will be transferred to the 2014 Capital Maintenance Project Ordinance to continue this agreement. New capital project ordinances are created every other year and a new Capital Maintenance CPO will be created in FY2017 and any residual equity in the 2014 CPO will be transferred to the new project ordinance.

**Chart 7 - FY2016 WSFC School Funding Formula**

	FY 2016 Formula
<b>Current Expense - FY15</b>	<b>\$108,020,219</b>
<b>Capital Outlay</b>	<b>\$5,730,636</b>
<b>Subtotal</b>	<b>\$113,750,855</b>
<b>Less Transfer to CM CPO</b>	<b>(\$1,735,000)</b>
<b>Total - Base Starting Point for Schools</b>	<b>\$112,015,855</b>
<b>Factors</b>	
<b>Enrollment Factor (From Dept of Public Instruction)</b>	<b>1.43%</b>
<b>40% of Budget</b>	<b>\$44,806,342</b>
<b>Enrollment Factor \$ +/-</b>	<b>\$642,463</b>
<b>Resource Factor</b>	<b>3.45%</b>
<b>Resource Factor \$ +/-</b>	<b>\$3,862,603</b>
<b>Transfer to Capital Maintenance CPO</b>	<b>\$1,735,000</b>
<b>FY16 Budget = Current Expense+Enrollment Factor+Resource Factor+Tfr to CM CPO</b>	
<b>\$112,015,855+642,463+3,862,603+1,735,000 = \$118,255,921</b>	

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

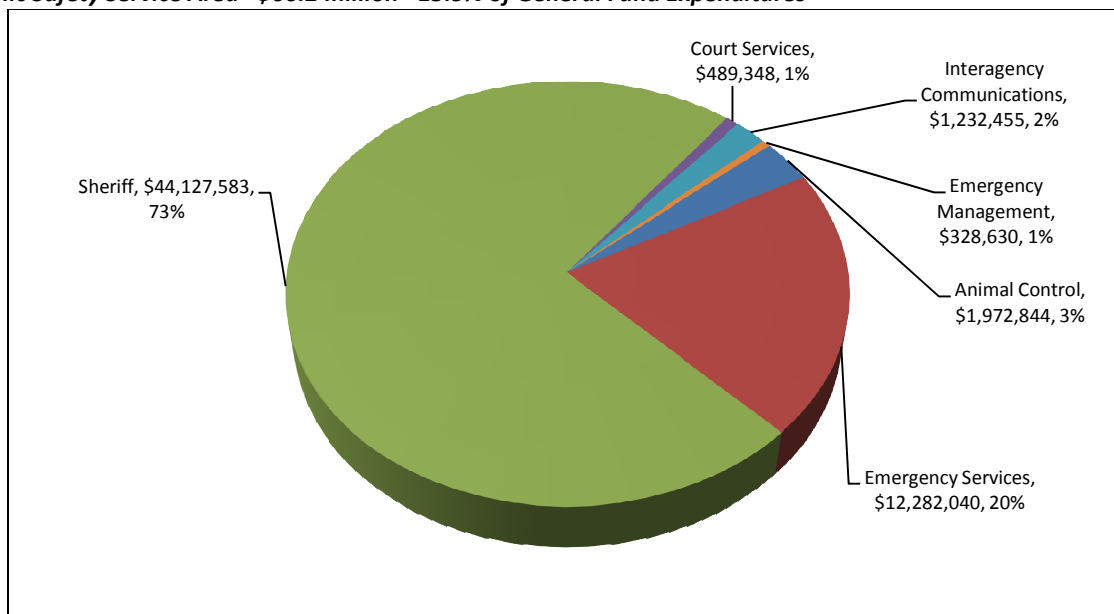
**Graph 1- Seven-year History of Total Local per Pupil Spending**



**Public Safety Service Area**

- One of the goals of the County is to provide a safe community for the public. Each of the departments within this service area plays a key role in the County meeting this objective. However, continued slow economic recovery has not allowed the County to add new services or many additional resources to enhance current programs within the departments.
- The Public Safety Service Area includes: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Recommended budget for this service area is 15.9% of the General Fund budget or \$66,194,792.

**Chart 8 - Public Safety Service Area - \$66.2 million - 15.9% of General Fund Expenditures**



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

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## Emergency Services

- The Emergency Services department consists of Fire, Emergency Medical Services, and 911 Communications.
- Emergency Services' requested several Alternate Service Levels including: 1) Mobile Integrated Healthcare Pilot Program (Community Paramedicine) where specially-trained Paramedics would provide house calls to frequent users of emergency departments to reduce unnecessary trips to the hospitals and decrease the inefficient and unnecessary use of the ambulance units. A detailed program description for this request as well as the other ASL requests for Emergency Services can be found in the Alternate Service Level Section in the Appendices. The County Manager's Recommended budget includes \$300,000 to provide a mini-Paramedicine program. The number of positions the funding will allow the department to hire is to be determined. However, given that the staff will more than likely be seasoned preceptors, the funding may only fund 3 - 4 positions.
- There are no other Alternate Service Levels included in the Manager's Recommended FY2016 budget for Emergency Services, although there are requests for additional firefighters, paramedics, and dispatchers included in the Alternate Service Level section of the budget.
- Factoring out the \$300,000 recommended for the Mobile Integrated Healthcare Pilot project, the actual net-County dollar increase for Emergency Services is only up \$90,770, or 1.69% which includes the 10% increase in employee health costs and annualized performance adjustments.

## Sheriff's Office

- The Sheriff's Office requested a total of 69 full time positions including: 24 Detention Officers, 16 Patrol Deputies, 4 Criminal Investigations Unit Investigators, 6 Narcotics Investigators, 3 Court Security Deputies, 2 Transportation Deputies, 2 Senior Office Assistants in Records & Permits, 2 Telecommunicators, 4 Civil & Execution Deputies for a Warrant Squad, 2 Triad FBI Task Force Investigators, 1 Senior office Assistant for Administration, 1 Victim Services Specialist, 1 Public Information Officer, and 1 Audio-Visual Technician. These positions are a part of the Alternate Service Level section. The recommended budget includes \$1,225,000 to fund positions for Patrol (\$800,000), Detention (\$300,000), and Court Security (\$125,000). While the funding will not fully provide all of the Patrol, Detention, and Court Security positions, it will provide some level of support.
- During FY 2016, there will be additional construction at the Public Safety Center to renovate space for Probation and Parole offices, Emergency Management, and to potentially move the County's 911 Center into space next to the Sheriff's Communications Center. A grant was submitted to the NC 911 Board for assistance with moving the 911 Center into the Public Safety Center and we await the 911 Board's decision on the grant application. If approved, the space up-fit will take place and the old 911 facility will become the County's backup PSAP as required by the 911 Board at the State. It is proposed that Forsyth Technical Community College operate the backup facility as a training program for telecommunicators to help in producing an available pool of applicants familiar with the equipment and operating systems employed by emergency services and law enforcement agencies in the vicinity.
- The Detention Center currently has a Daily inmate population of 760 as of April 2015. This is an a decrease compared to April 2014 and for the fiscal year to date, inmate population is down compared to FY2014 almost 5%. The Sheriff requested 24 Detention Officer positions to open permanently open the final floor available in the facility. The Manager's recommended budget includes funding of \$300,000 for the Detention Center. The proposed funding would allow for the addition of 5 Detention officers.

## Animal Control

- This department will be subject of a study group to identify possible improvements in the delivery of Animal Control services with a potential shift of cruelty/neglect cases shifting to the Sheriff's Office. There are no changes in the Animal Patrol division related to a potential shift and the County Manager is looking at a phased in approach because other law enforcement agencies have to be a part of the discussions to establish protocols and workflow.

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

- A second workgroup will determine the most cost effective method to handle animal licensing transactions. The Animal Control Director requested over \$100,000 in the FY2016 budget to outsource the function. The County Manager is not recommending these funds and instead is proposing a management initiative to look at alternatives including adding the licensing fee to property tax bills.

### Interagency Communications

- Interagency Communications is responsible for managing and maintaining the County's 800 MHz radio system. There is a slight increase in net-County dollars due to revenue lost from the City of Winston-Salem due to less maintenance being performed on their equipment.

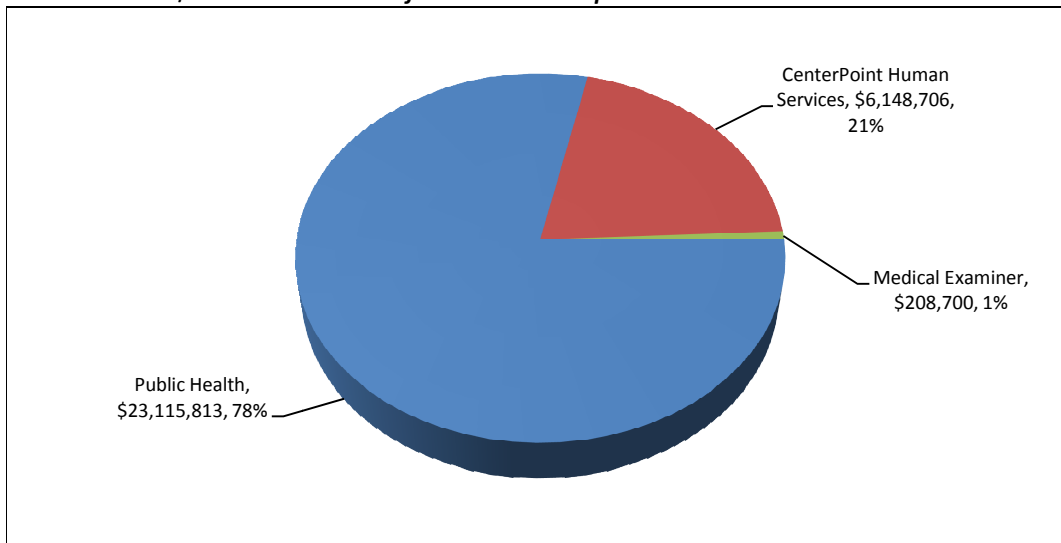
### Court Services

- Court Services is decreased significantly and as such not all programs are funded for the entirety of FY 2016. There is an Alternate Service Level request to fully fund the entire program. The Recommended Budget does include \$150,000 to assist with the continuation of these programs. While it does not fully fund the Alternate Service Level request, the Recommended Budget should allow these programs to remain operational.

### Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and CenterPoint Human Services. This service area makes up 7.1%, or \$29,473,219 of the FY 2016 Recommended Budget.

**Chart 9 - Health Services Area - \$29.4 million - 7.1% of General Fund Expenditures**



### Medical Examiner

- There is an increase in the Recommended budget for Medical Examiner based on historical expenditures. In the Governor's budget, there is a more significant increase proposed. The Governor's budget increases fees from \$1,250 to \$1,750 for autopsies and from \$100 to \$250 for exams. Additional funds have been budgeted in general Contingency in the event the proposed fee increase is included in the adopted State budget.

### Public Health

- The decrease in expenditures is related to the elimination of the Carolina Access program. Also Pharmacy inventory expenditures more adequately reflect historical patterns. The Manager's recommended budget includes the department's Alternate Service Level request for 2 FT School Health nurse positions to address the nurse to student ratio. In the current year estimate, 14 positions are eliminated due to loss of funding or the inability to hire and retain positions to operate within the program areas. Specifically several positions related to the Carolina Access program were eliminated with all of

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

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those positions being vacant. No employee was impacted by the elimination of the positions. While the positions were eliminated, the revenue associated with the positions will also not be realized.

- The current year estimated revenue will also reflect over \$2 million of deferred revenue from the Medicaid Cost Settlement that was not received until after the fiscal year closed.

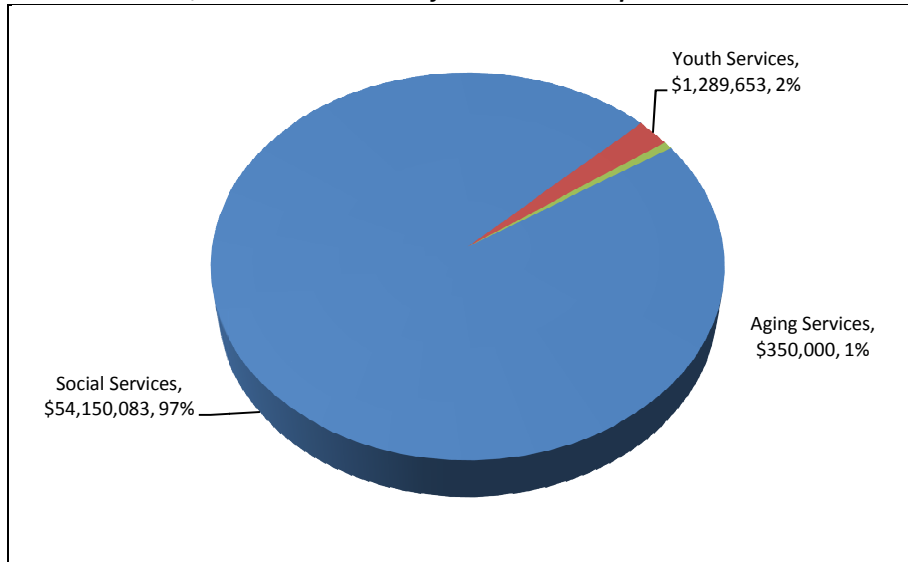
### CenterPoint Human Services

- The CenterPoint Human Services budget remains flat for FY 2016. The agency continues to discuss possible merger with other MCOs to position themselves for any changes at the State level. The State has said that the plan is to reduce the number of Managed Care Organizations and merger is one way to navigate this potential change.

### Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area makes up 13.7% of the FY 2016 Recommended Budget, or \$55,789,736. The Department of Social Services (DSS) makes up the vast majority of this service area.

**Chart 10 - Social Services Service Area - \$55.8 million - 13.7% of General Fund Expenditures**



### Social Services

- Expenditures are increasing in FY 2016, but net County dollars are decreasing due to increased revenue through reimbursements.
- Adding 20 full time Income Maintenance Case Worker positions for Medicaid/NCFAST applications processing. 2 full time Social Worker positions for the Adult Services division for Adult Guardianships due to an increase in caseloads and the more intensive case management being provided.

### Aging Services

- Aging Services consists of the County's appropriation for the Senior Services agency Meals-on-Wheels program. For FY 2016, Senior Services and the Shepherd Center submitted requests for additional County funds which are discussed in the Alternate Service Level section of the Appendices.
- Also under the Aging Services are the pass-through funds for the Rural Operating Assistance Program (ROAP) grant funds for Elderly and Disabled Transportation services. These funds are passed-through to the Winston-Salem Transit Authority.

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

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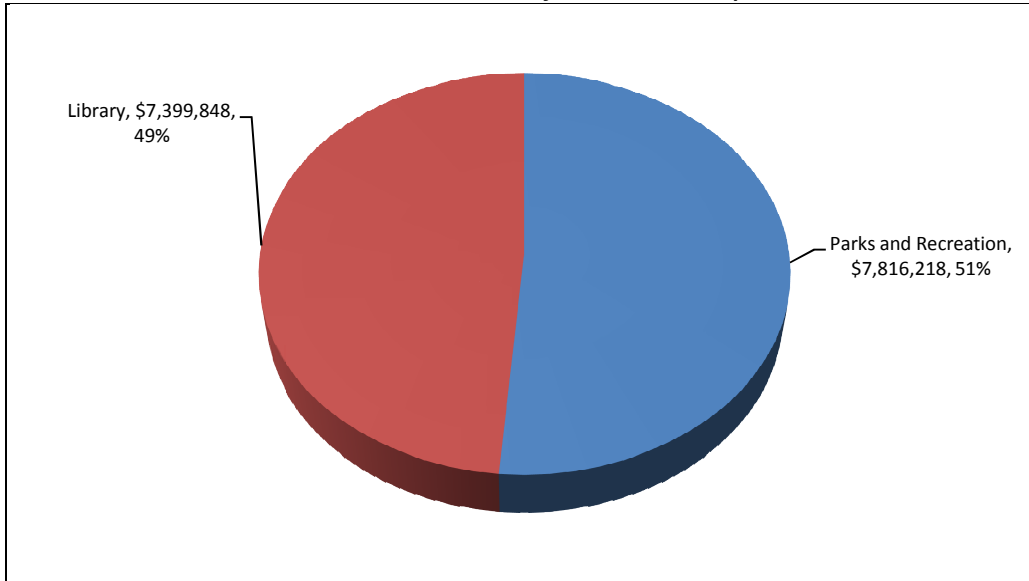
## Youth Services

- Youth Services is the County's youth detention facility. This is not a mandated service and as such, the Board of Commissioners decided in FY 2015 to phase out of providing this service. A lease agreement has been executed for the Youth Detention Center with the State. The NC Department of Juvenile Justice has issued a Request for Proposals for programming at the facility with plans to be operational on July 1, 2015. Due to the uncertainty of this date, the Recommended Budget includes three months of funding for the Forsyth County Juvenile Detention facility.

## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks and Recreation. This service area makes up 3.8% of the FY 2016 Recommended General Fund budget.

**Chart 11 - Culture & Recreation Service Area - \$15.2 million - 3.8% of General Fund Expenditures**



## Public Library System

- The key development with the Library System is the replacement/renovations of the new Central, Clemmons, and Kernersville branch libraries. Bonds were issued in November 2014 to begin the Central library construction as well as the design and planning of the other branches.
- The FY 2016 Recommended Budget for the Library System is relatively flat. The logic behind this tactic is to smooth the budget costs during the transition rather than lowering expenditures significantly for a year or two and then having to ramp back up once construction is complete.

Staff at the Central Branch has been transferred to other branch location and vacant positions have been held open. Library Administration has been relocated at the Government Center as the construction phase of the Central Library has started.

## Parks and Recreation

- Expenditures are slightly down due to the elimination of three (3) Golf Maintenance positions. These positions were vacant for a long period of time and the Consultant brought into operate the Golf courses recommended the elimination. There is a continued effort to keep golf at breakeven or slightly better. Consultant will remain on contract through FY 2016.

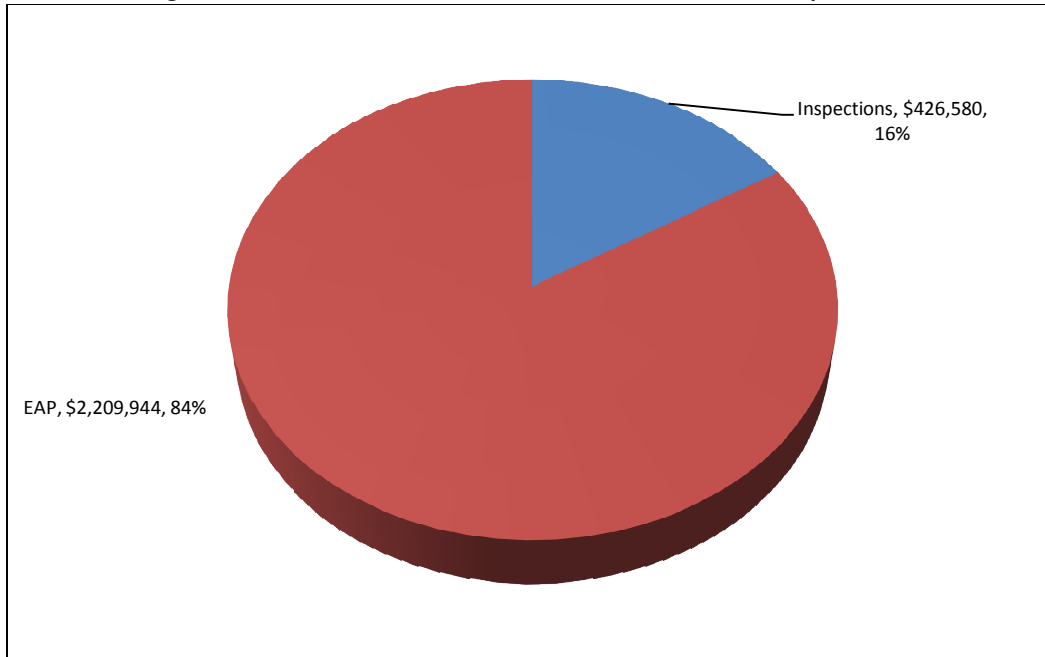
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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## Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections department.

**Chart 12 - Environmental Management Service Area - \$2.6million - 0.6% of General Fund Expenditures**



### **Environmental Assistance and Protection**

- Environmental Assistance and Protection is increasing slightly due to Personal Services increases. Other increases are necessary to keep Maintenance of Effort in place.
- There is a slight decrease in revenue received from Piedmont Area Regional Transportation.

### **Inspections**

- Inspections is a joint City/County department administered by the City of Winston-Salem through a City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.



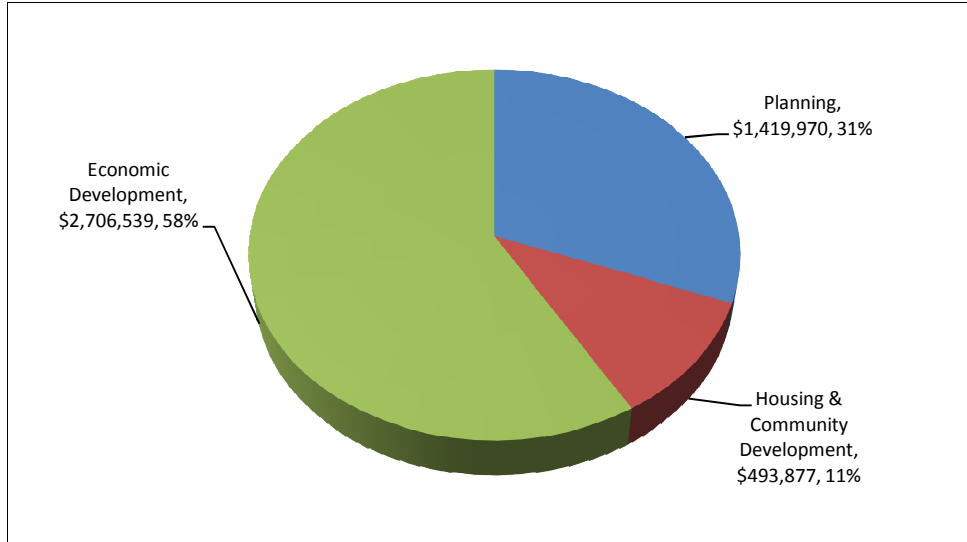
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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## **Community & Economic Development Service Area**

The Community & Economic Development Area consists of the Economic Development, Housing & Community Development, and Planning departments. This service area makes up 1.1% of General Fund expenditures in the FY 2016 Recommended budget.

**Chart 13 - Community & Economic Development - \$4.6 million - 1.1% of General Fund Expenditures**



### **Economic Development**

- Economic Development comprises County contributions for incentive payments and local agencies that provide economic development marketing services for the County. These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc., the Film Commission, and the Kernersville Chamber of Commerce. There were several requests for increased funding which can be found in the Alternate Service Level document. None of the requests are included in the FY 2016 Recommended budget.
- For FY 2016, there is an increase in expenditures as a result of several new incentive payments for Pepsi, Piedmont Propulsion, Deere-Hitachi, and Inmar.

### **Housing & Community Development**

- There is a slight increase in expenditures for Housing and Community Development primarily due to increased Personal Services costs due to increase in Health and Dental costs.

### **Planning**

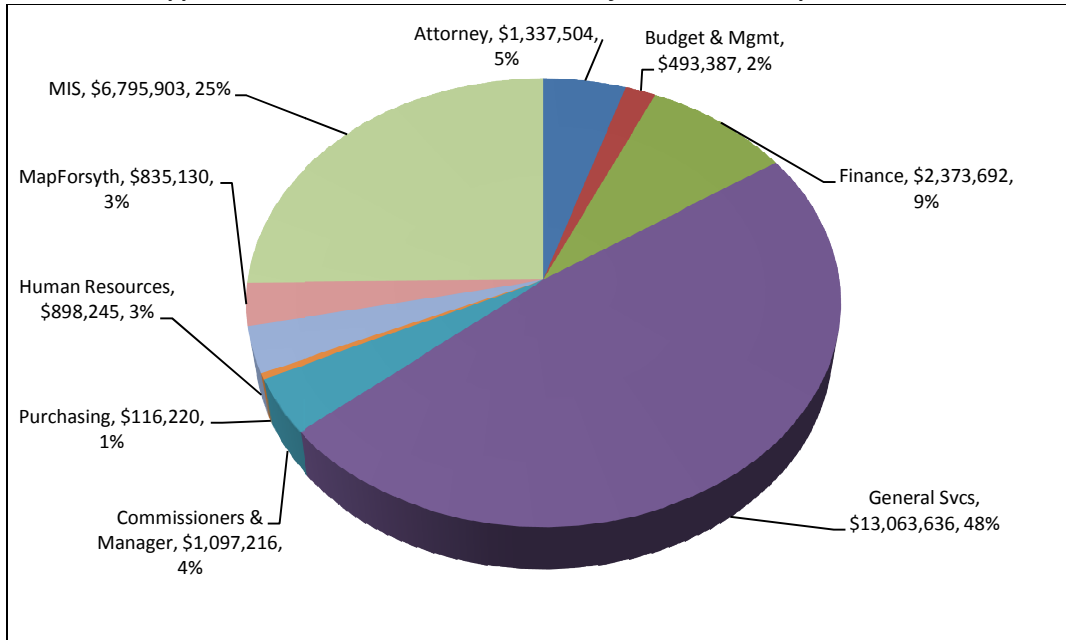
- There is a slight decrease in expenditures for Planning. This is a joint City/County department administered by the City of Winston-Salem through a City/County Cooperative Financing Agreement.

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

## 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 6.6% of the FY 2016 Recommended Budget.

**Chart 14 - Administration & Support Service Area - \$27.0million - 6.6% of General Fund Expenditures**



### Management Information Systems (MIS)

- MIS has undergone significant changes over the last few years and is now essentially two divisions - Technology Services and Application Solutions. Expenditures for MIS are up slightly, primarily driven by Operating Costs with increased expenditures in Small Equipment.

### Finance

- Increase in expenditures is related to annualized performance increases in Personal Services.
- Brokerage contract for Employee Benefits is increasing.

### County Commissioners/Manager

- Slight increase in expenditures primarily attributable to annualized performance increases and increase in fringe benefits.

### General Services

- Relatively flat budget to budget. \$55,000 for Capital Repair Plan budgeted in General Fund due to change in capitalizing expenditures. Gasoline is reduced by \$200,000 from FY 2015.

### MapForsyth

- This department is new for FY 2016, but most of the costs for this department were included in Tax Administration and MIS in FY 2015.
- Revenue from City of Winston-Salem will offset approximately 50% of costs for this department in future years.

### Attorney

- Annualized performance adjustments and increased benefit costs are primary reason for increase in expenditures.

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

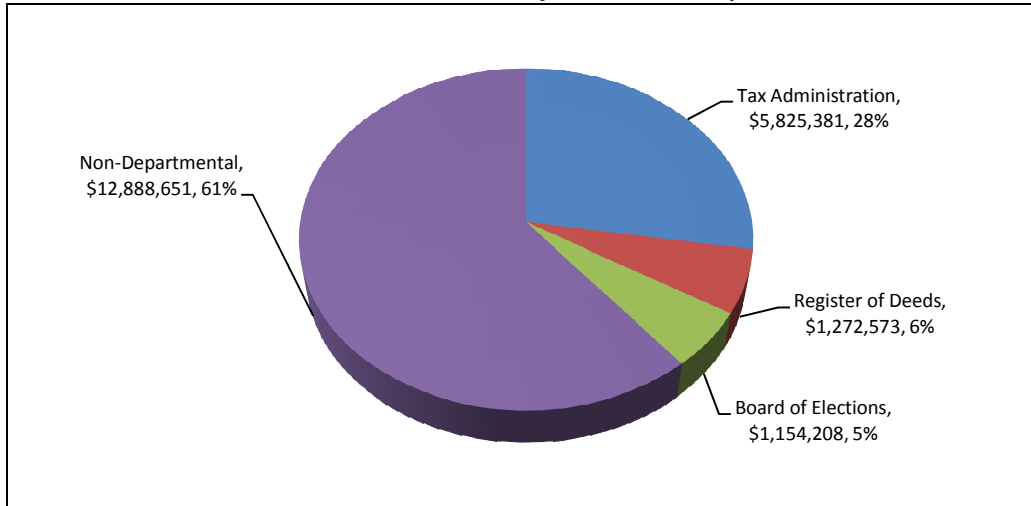
## Human Resources

- Very small increase in expenditures for FY 2016. \$20,000 added to Other Contractual Services for added temporary help.

## General Government Service Area

The General Government Service Area is comprised of the following departments: Non-departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises 4.6% of the FY 2016 Recommended Budget.

**Chart 15 - General Government Service Area - \$21.1million - 5.1% of General Fund Expenditures**



## Board of Elections

- For FY 2016, there are municipal elections in November 2015 and possibly three elections in 2016 - a Presidential Primary in March; a Statewide General Primary in May; and a potential runoff for the Presidential and Statewide primaries. There is also the possibility that the November 2015 election may include the Governor's requested Transportation bond. This would require an additional \$150,000 which has been placed in Contingency.

## Tax Administration

- Expenditures are decreasing in FY 2016 in part due to shift of positions from Tax to MapForsyth.

## Non-Departmental

- This is a catchall department for which county-wide expenses and revenue not related to any one particular department is accounted.
- Retiree Hospitalization is projected at current year.
- An offset for Salary Savings or salary slippage is also included in Non-departmental. For FY 2016, Salary Savings are budgeted at \$2,500,000. Salaries are budgeted at 100% although it is known that some positions will be vacant at some point throughout the year.

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

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### Community Grant Service Area

The Special Appropriations Service Area was comprised of community agencies to which the County provided a grant. In FY2014, the Board of Commissioners voted to shift the funding for these agency contracts to appropriate County departments.

Senior Services was placed in a new cost center called Aging Services and a review was conducted to determine if other potential costs in Social Services could be placed in Aging Services.

In FY2015, all other community funded agencies' agreements were placed in Other Contractual Services within several departments and the departments decided whether it was appropriate to continue funding these programs through service contracts if there was no duplication of effort.

- DSS received five former Special Appropriations (HARRY Veteran's Services, NW Child Development, Battered Women's Shelter, TransAid, and Exchange/SCAN)
- Budget & Management received funding for the Forsyth Futures contract. This contract was not renewed.
- Youth Services received Juvenile Crime Prevention Council Program Administration. This will be shifted to Social Services once Youth Services is phased out.
- Aging Services received Senior Services and TransAid (Rural Operating Assistance Program fund for Elderly/Disabled).
- CenterPoint received the Enrichment Center. This contract was not renewed.
- WSFCS received Communities in Schools. This contract was not renewed.
- Housing & Community Development received three former Special Appropriations (Experiment in Self Reliance, United Way - 10 Year Plan to End Homelessness, and Neighbors for Better Neighborhoods). All of these agencies are still provided service contracts for specific deliverables.
- Parks and Recreation received SciWorks.
- The Alternate Service Level section includes several new agency requests and the total of those requests are \$1,403,000. The agencies seeking County funding are provided in the following chart. None of the requests are a part of the Manager's recommended budget.

Agency	Request	Purpose
Old Salem	\$75,000	Operating support
Arts Council	\$300,000	Operating support
Arts Council	\$500,000	Assistance in purchasing a building
Forsyth Humane Society	\$250,000	Capital Campaign
National Black Theatre Festival	\$50,000	Operating support
Community Care Center	\$100,000	Operating support, loss of KBR funding
SciWorks	\$30,000	Aviation camp
Old Salem	\$48,000	Allows all 8th Graders in WSFCS to attend Old Salem
Communities in Schools	\$50,000	Operating support
	\$1,403,000	

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

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## Summary

The Recommended FY2016 budget reflects resource growth on the revenue side and responsible delivery of County services on the expenditure side. To see how things change from one year to another, a look at the rankings for the top County dollar increases and decreases can be of benefit.

### *Top Ten County Dollar Change*

<b>Top 10 County Dollar Increases</b> <u>Department</u>	<b>FY2015 to FY2016</b>	
	<u>\$ Change</u>	<u>% Change</u>
WSFC Schools	4,505,066	3.96%
Sheriff	2,843,548	8.08%
Economic Development	624,544	30.44%
Forsyth Tech Community College	538,618	5.67%
MapForsyth	432,310	100.00%
Emergency Services	390,770	7.28%
Board of Elections	172,062	18.26%
NC Cooperative Extension	144,913	22.65%
Inspections	117,350	37.95%
MIS	77,982	1.16%

- From the chart above, the top four departments reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live. For the most part, the top 10 County Dollar Increase departments reflect less on "new initiatives and more on the actual cost of doing business.
- The increase for MapForsyth is somewhat misleading because the majority of the costs are programmed into the County's budget, however, these costs were included in other departments - Tax and MIS.
- A detailed discussion on the Winston-Salem/Forsyth County Schools budget has already taken place. However, the increase is driven by the funding formula employed for past four years. While in the past, WSFCS has not seen this increase with the funding formula, it has been noted that when the economy improves, the School System would benefit which is proven in the FY2016 Recommended budget.
- The increase for the Board of Elections is due to the number of elections being administered during FY2016 which will not be reimbursed. The November 2015 municipal elections will provide some reimbursement, however, if the Governor's request for a Transportation Bond is placed on the November ballot, the County will not receive reimbursement from the municipalities holding elections because all precincts will be open.

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

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Top 10 County Dollar Decreases <u>Department</u>	FY2015 to FY2016	
	<u>\$ Change</u>	<u>% Change</u>
Non-Departmental	(2,594,516)	-22.40%
Debt Service	(2,442,863)	-4.63%
Public Health	(589,922)	-7.66%
Tax	(574,112)	-11.60%
Youth Services	(277,696)	-39.84%
Social Services	(213,354)	-1.45%
Register of Deeds	(148,296)	-7.90%
Parks & Recreation	(132,804)	-3.92%
Planning	(52,820)	-3.59%
Emergency Management	(26,960)	-7.58%

- From the top 10 decreases chart above, there are several interesting items that demonstrate the County's healthy financial condition including the decrease in Non-Departmental which is down in part to a reduced reliance on fund balance and the decrease in Debt Service for debt issued are retired.
- Tax Administration is down even considering that many of these costs were simply transferred to MapForsyth. Taking MapForsyth into consideration, Tax Administration is still down over \$100,000.
- Social Services is decreasing which is impressive when considering that DSS is Recommended to add 22FT positions in FY2016, the most positions for any department. However, enhanced federal reimbursements allows for a decrease in Net County Dollars for the department in FY2016.
- The Parks and Recreation decrease due to the elimination of three full time (and vacant) golf technician positions. The management consultant overseeing the Golf Operations for another year recommended that these positions be eliminated and that there would not be a significant loss in customer service or service provision at the golf courses. Since the consultant contract began, the County subsidy for golf is less than it was two years ago.

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

As reflected in many of the charts and throughout this overview, the FY 2016 budget was developed conservatively but with renewed optimism as well as an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff are to be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The Recommended FY2016 budget outlines how the County will provide services and carry out the mission of making Forsyth County a great place to live, work, and play.

## FUTURE BUDGET PROJECTIONS

	FY 2016	FY 2017	FY 2018
	<u>Recommend</u>	<u>Projection</u>	<u>Projection</u>
<b>Expenditures</b>			(revaluation)
Public Safety	66,194,792	68,070,300	69,999,314
Environmental Management	2,636,524	2,702,437	2,769,998
Health	29,473,219	30,051,114	30,643,457
Social Services	55,789,736	56,653,835	58,041,431
Education	129,349,686	131,410,767	135,553,734
Culture and Recreation	15,216,066	15,596,468	15,986,379
Community & Economic Development	4,620,386	6,377,498	4,367,529
Administration and Support	27,010,933	27,686,206	28,378,361
General Government	21,140,813	21,669,333	23,483,205
Debt Service	61,479,297	58,728,812	56,160,914
<b>Total Expenditures</b>	<b>412,911,452</b>	<b>418,946,771</b>	<b>425,384,322</b>
<b>Revenues</b>			
Public Safety	19,435,362	19,726,892	20,022,796
Environmental Management	964,997	979,472	994,164
Health	16,105,454	16,347,036	16,592,241
Social Services	40,749,764	41,361,010	41,981,426
Education	267,994	267,994	267,994
Culture and Recreation	4,999,909	5,074,908	5,151,031
Community & Economic Development	50,374	50,374	50,374
Administration and Support	1,256,760	1,275,611	1,294,746
General Government	317,866,578	322,649,213	327,815,290
Debt Service	11,214,260	11,214,260	11,214,260
<b>Total Revenues</b>	<b>412,911,452</b>	<b>418,946,771</b>	<b>425,384,322</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	232,934,383	237,593,071	244,720,863
Other Ad Valorem Taxes	3,850,000	3,850,000	3,850,000
Other Taxes	855,000	855,000	855,000
Sales Taxes	59,745,794	61,239,439	62,770,425
Earnings on Investments	425,600	436,240	447,146
Fund Balance Appropriated - non-EDLP	10,937,331	9,500,000	9,500,000
<b>Total Primary County Dollars</b>	<b>308,748,108</b>	<b>313,473,750</b>	<b>322,143,434</b>
<b>Debt Information</b>			
General Fund Proj - No Proposed CIP	412,911,452	418,946,771	425,384,322
Existing Debt \$	61,479,297	58,728,812	56,160,914
<b>Existing Debt as a % of Budget</b>	<b>14.9%</b>	<b>14.0%</b>	<b>13.2%</b>
Proposed CIP - Additional Debt Service	-	296,000	13,252,000
General Fund Proj with Proposed CIP	412,911,452	419,242,771	438,636,322
<b>Existing Debt Service + Proposed CIP - % of Budget</b>	<b>14.9%</b>	<b>14.1%</b>	<b>15.8%</b>

FUTURE BUDGET PROJECTIONS	GENERAL FUND		
	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
<b>Expenditures</b>			
Public Safety	71,983,372	74,024,053	76,122,984
Environmental Management	2,839,248	2,910,229	2,982,985
Health	31,250,608	31,872,938	32,510,827
Social Services	59,463,717	60,921,560	62,415,849
Education	139,831,156	144,247,581	148,807,714
Culture and Recreation	16,386,039	16,795,690	17,215,582
Community & Economic Development	3,950,285	4,011,502	3,993,628
Administration and Support	29,087,821	29,815,016	30,560,391
General Government	23,661,747	23,316,774	23,003,266
Debt Service	53,961,125	51,258,440	49,827,079
<b>Total Expenditures</b>	<b>432,415,118</b>	<b>439,173,783</b>	<b>447,440,305</b>
<b>Revenues</b>			
Public Safety	20,323,138	20,627,985	20,937,405
Environmental Management	1,009,076	1,024,213	1,039,576
Health	16,841,125	17,093,742	17,350,148
Social Services	42,611,147	43,250,314	43,899,069
Education	267,994	267,994	267,994
Culture and Recreation	5,228,297	5,306,721	5,386,322
Community & Economic Development	50,374	50,374	50,374
Administration and Support	1,314,167	1,333,879	1,353,887
General Government	333,555,540	339,004,301	345,941,271
Debt Service	11,214,260	11,214,260	11,214,260
<b>Total Revenues</b>	<b>432,415,118</b>	<b>439,173,783</b>	<b>447,440,306</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	248,391,676	252,117,551	255,899,314
Other Ad Valorem Taxes	3,850,000	3,850,000	3,850,000
Other Taxes	855,000	855,000	855,000
Sales Taxes	64,339,685	65,948,178	67,596,882
Earnings on Investments	458,325	469,783	481,527
Fund Balance Appropriated - non-EDLP	9,500,000	9,500,000	9,500,000
<b>Total Primary County Dollars</b>	<b>327,394,686</b>	<b>332,740,511</b>	<b>338,182,723</b>
<b>Debt Information</b>			
General Fund Proj - No Proposed CIP	432,415,118	439,173,783	447,440,305
Existing Debt \$	53,961,125	51,258,440	49,827,079
<b>Existing Debt as a % of Budget</b>	<b>12.5%</b>	<b>11.7%</b>	<b>11.1%</b>
Proposed CIP - Additional Debt Service	28,795,747	32,790,284	37,159,663
General Fund Proj with Proposed CIP	461,210,865	471,964,067	484,599,968
<b>Existing Debt Service + Proposed CIP - % of Budget</b>	<b>17.9%</b>	<b>17.8%</b>	<b>18.0%</b>



# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

## EXPENDITURES

### General Assumptions

For FY 2016 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

**Personnel Related:** For FY 2016, an average of 2.58% for performance adjustments is included in the Recommended budget. In addition to performance, an accelerator factor is included for employees below the market reference point for their position classification. The accelerator factor is calculated based on an acceptable performance rating and is up to 1/2 of the employee's performance adjustment. For example, if an employee receives an outstanding performance review and receives a performance adjustment of 4%, he/she would then qualify for up to an additional 2% of the market reference point for his/her position up to the MRP. If the employee is above the MRP, then the accelerator would not apply. Employee health insurance is budgeted in all departments and reflects a 10% increase. The County contribution to the Local Government Retirement System is projected to reflect a slight decrease in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 6.67% while the retirement contribution rate for Law Enforcement employees increases from 7.15%. Indications are that this could increase, however at the time of the publishing, no final decision had been made. For FY 2017 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). No additional assumptions are made related to increases Retirement Contributions for General and Law Enforcement employees.

**Non-Personnel Related for County Departments:** Except as noted below, 2.5% per year are assumed for all years after FY 2015.

**Capital Improvement Plan** - per Plan as described beginning on page 224 in this document.

Assumptions which differ from the above are as follows:

### *Assumptions for Public Safety Service Area*

#### Sheriff

<b>FY 2016</b>	The Sheriff Office requested 69 new positions which are discussed in the Alternate Service Level section of the Appendices. The County Manager's recommended budget includes \$1.225 million to fund positions for Patrol (\$800,000), Detention (\$300,000), and Court Security (\$125,000). The Sheriff may use these fund in a different manner, i.e. to fund more Detention than Patrol or all Patrol and no Detention. The Sheriff has not provided what positions or how many he will fund with these dollars. The funds are not to be divided up to the point that it will negatively impact the FY2017 budget.
<b>FY 2017 &amp; Beyond</b>	Based on General Assumptions at the beginning of this section.
<b>Future Discussion</b>	Discussions on future service delivery merger will take place. A discussion and decision on the most equitable means of providing law enforcement services within the County will to take place. Options include establishing a law enforcement service district to ensure those using the services pay for them or municipalities establishing their own law enforcement agencies. Additionally, discussions may occur to review the possibility of a merger between the City and County for Crime Scene/Forensic Services. While discussed in the past, nothing ever occurred to move the discussions forward. Also, possibly combining the County's 911 Center and the Sheriff's Communication section will be discussed in the near future. A grant application to the NC 911 Board has been made to upfit space in the Public Safety Center next to the Sheriff's Communications Center which may be a step in the direction of merging the two locations for efficiency.

## ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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### Emergency Services

- FY 2016** Included in the Manager's recommended budget is \$300,000 to implement a mini-Community Paramedicine (Mobile Integrated Healthcare Project) to assist with quick response to calls that may not require transport to emergency departments. The focus of the project will be on reducing the number or frequent callers unnecessarily taking units out of service for non-emergent calls. The program will focus on providing whole person care pre-and post-emergency department visit. EMS knows who the frequent users of the service are and may use that list to implement the program. Additionally, the positions hired would be able to provide quick response to calls that may mitigate the need for ambulances to be dispatched.
- FY 2017 & beyond** Based on General Assumptions at the beginning of this section.

### *Assumptions for Environmental Management Service Area*

#### Office of Environmental Assistance & Protection

- FY 2016** Included in the Manager's recommended budget is \$300,000 to implement a mini-Community Paramedicine (Mobile Integrated Healthcare Project) to assist with quick response to calls that may not require transport to emergency departments. The focus of the project will be on reducing the number or frequent callers unnecessarily taking units out of service for non-emergent calls. The program will focus on providing whole person care pre-and post-emergency department visit. EMS knows who the frequent users of the service are and may use that list to implement the program. Additionally, the positions hired would be able to provide quick response to calls that may mitigate the need for ambulances to be dispatched.
- FY 2017 & beyond** Based on General Assumptions at the beginning of this section.

### *Assumptions for Social Services Service Area*

#### Department of Social Services

- FY 2016 & beyond** 20 full time income Maintenance Caseworker positions are recommended. Additional programs beyond Food & Nutrition and Medicaid will become a part of the NCFast system and will require additional workers to process and manage recertification and new applications. At this time, reimbursement for processing applications in NCFast is 75% compared to the traditional 50%. At this time, there is no indication that this reimbursement will be reduced in the near future. Additionally, 2FT Social Worker positions are recommended to respond to an increase in Adult Guardianship cases requiring more management. An increase in the number of mentally challenged adults who are not eligible for some services (i.e. Medicaid) are becoming guardians of the DSS director and require more intense case management services.
- FY 2017 & Beyond** As the NCFast system and other program changes stabilize, there may be staffing decreases at some point. However, no potential staffing decreases are assumed in the projections.

## ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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

### Department of Youth Services

**FY 2016** The County will transition out of the Youth Detention business and contract the facility to the State to serve as a Level 2 facility. Staff are transitioning to new employment and the facility is budgeted with a target of September 30th to close. Forsyth County has been placed in the Catchment area with Guilford County and youth from Forsyth would be sent to Guilford if room is available. If space unavailable, the youth would have to be transported to other facilities with available space. The arresting agency would be responsible for the initial transport to the juvenile facility.

### *Assumptions for Education Service Area*

#### Winston-Salem/Forsyth County Schools

**FY2016** The recommended budget for the WSFC School System includes a 4% increase in County funding due to projected growth in Property Tax Base and Sales Tax projections. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes.

**FY 2017 & Beyond** Assumes continued utilization of School Funding Formula.

**November 2016** Assumed in the Capital Improvement Plan is a Bond Referendum for November 2016 for \$150 million of School Bonds. The total request from the Schools includes over \$575 million in needs including new schools, replacement schools, and a multitude of capital maintenance projects that are also funded with 2/3rds bonds. The \$575 million is based on a 30% construction inflation factor. The County does not have the capacity to place \$575m on a single referendum, therefore it is proposed that referendums be placed on the November 2016 and November 2022 ballots at \$150 m to \$200 m to be within the County's debt limit of 18% without over-extending resources.

**FY2017, 2019, 2021** The Capital Improvement Plan includes \$6.5million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding sources for life cycle maintenance projects.

#### Forsyth Technical Community College

**FY 2016** \$361,407 - Annualize operating costs for Phase 2 of Oak Grove Center space.

\$105,215 increases for various contractual obligations including electricity, water/sewer, natural gas, janitorial services, security and other maintenance related increases.  
Annualize cost of 1 maintenance position added in FY2015 for Phase 2 Oak Grove space.

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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Capital Improvement Plan includes a request for immediate funding of \$8m of Main Campus renovations. This is included in the Capital Improvement Plan to be part of a November 2016 bond referendum for the Community College totaling \$65 million. The total referendum request includes \$117m in projects, however, because of the increased needs that may potentially be a part of the bond referendum, it is proposed to do the referendum in 2 phases with \$65m put to voters in November 2016 and the remainder on a 2022 referendum.

**FY 2017 & beyond** Assumes normal growth in students and operating costs.

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

### **Parks & Recreation**

**FY2017, 2019, 2021**

CIP includes \$2m to be issued every other year in 2/3rds bonds for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. Bond funds made available to Parks & Recreation every other fiscal year.

## **REVENUES**

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

#### **Emergency Services**

**All Years** EMS fees are adjusted regularly to reflect costs. A fee increase was approved for FY 2009. Another rate review will occur in FY 2016 (calendar 2015).

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

#### **Public Health**

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

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

#### **Social Services**

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

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

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## Assumptions for General Government Service Area

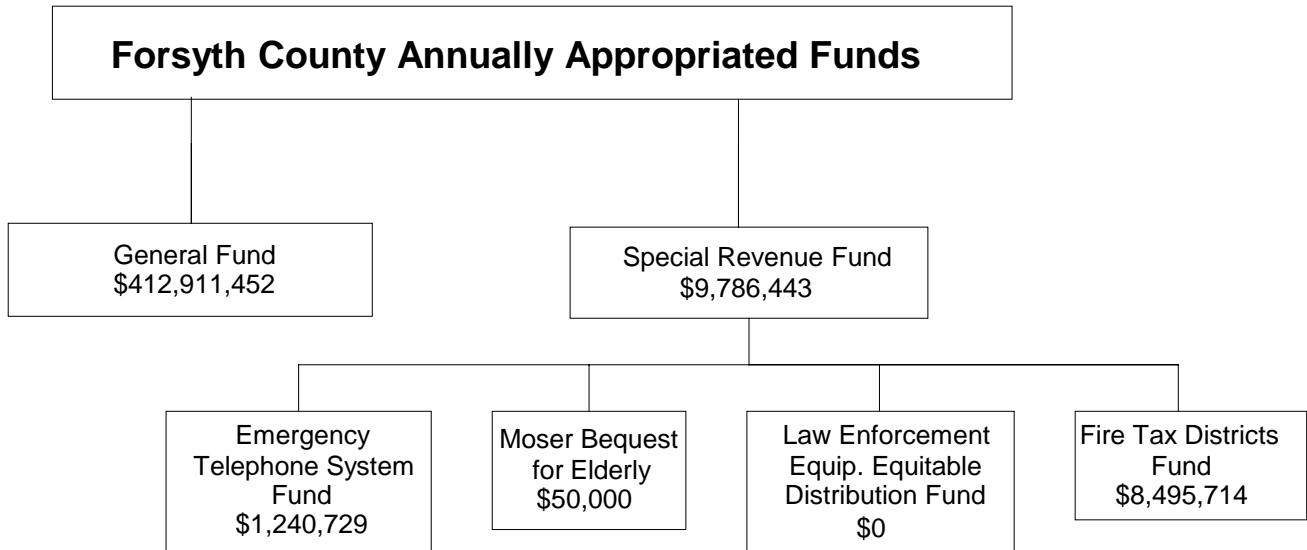
### General Government

<b>FY2016 and beyond</b>	<p><u>Current Year Property Taxes</u> – 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 FY2016 is recommended at 72.83 cents per \$100 valuation. One penny equivalent for FY2016 is \$3,198,398.</p> <p><u>Other Ad Valorem Taxes</u> - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY 2016.</p> <p><u>Sales Taxes</u> – 3% growth assumed for FY 2016. Assumes 2% growth due to overall economic activity for FY2017 and beyond.</p>
<b>All Years</b>	<p><u>Fund Balance Appropriated</u> - 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.</p>

## Assumptions for Non-Departmental Area

### Non-Departmental

<b>All Years</b>	<p>Debt Service revenues include federal tax credits for Build America and Qualified School Construction bonds, Lottery Proceeds and Transfers from the Education Debt Leveling Plan (EDLP) reserves set up to level out the education debt from the Fall 2006 referendum for Schools (\$250 million) and Forsyth Technical Community College (\$25 million) and the Fall 2008 referendum for Educational Facilities Bonds (\$62.5 million). Estimates assume these sources will be sufficient to cover all of this debt service through FY 2022.</p>
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**FY 2016 All Funds - \$422,697,895**

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

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$15.995 million in Fund Balance has been appropriated with almost \$5.1 million being additional Education Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums. 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>391,472,294</b>	<b>8,277,452</b>	<b>631,532</b>	<b>1,000</b>	<b>50,000</b>	<b>400,432,278</b>
Ad Valorem Taxes	236,784,383	6,564,912	0	0	0	
Sales Taxes	59,745,794	1,712,540	0	0	0	
Other Taxes	855,000	0	0	0	0	
Licenses & Permits	829,084	0	0	0	0	
Intergovernmental	56,280,201	0	631,532	0	50,000	
Charges for Services	24,280,475	0	0	0	0	
Earnings on Investments	428,100	0	0	1,000	0	
Other Revenues	12,269,257	0	0	0	0	
<b>Expenditures</b>	<b>412,911,452</b>	<b>6,783,174</b>	<b>1,175,047</b>	<b>50,000</b>	<b>0</b>	<b>420,919,673</b>
Public Safety	66,194,792	6,783,174	1,175,047	0	0	
Environmental Management	2,636,524	0	0	0	0	
Health	29,473,219	0	0	0	0	
Social Services	55,789,736	0	0	50,000	0	
Education	129,349,686	0	0	0	0	
Culture & Recreation	15,216,066	0	0	0	0	
Community & Economic Development	4,620,386	0	0	0	0	
Administration & Support	27,010,933	0	0	0	0	
General Government	21,140,813	0	0	0	0	
Debt	61,479,297	0	0	0	0	
Special Appropriations	0	0	0	0	0	
<b>Revenues Over/(Under) Expenditures</b>	<b>(21,439,158)</b>	<b>1,494,278</b>	<b>(543,515)</b>	<b>(49,000)</b>	<b>50,000</b>	<b>(20,487,395)</b>
<b>Other Financing Sources/(Uses)</b>						
<b>Operating Transfers In</b>						
Fire Tax Districts	1,712,540	0	0	0	0	1,712,540
Law Enforcement Equitable Distribution	0	0	0	0	0	0
Multi-year Capital Project Ordinances	0	0	0	0	0	0
State Lottery Proceeds	3,731,269	0	0	0	0	3,731,269
<b>Total Operating Transfers In</b>	<b>5,443,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,443,809</b>
<b>Operating Transfers to General Fund</b>	<b>0</b>	<b>(1,712,540)</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>(1,762,540)</b>
<b>Fund Balance Gained/(Appropriated)</b>	<b>(15,995,349)</b>	<b>(218,262)</b>	<b>(543,515)</b>	<b>(99,000)</b>	<b>50,000</b>	<b>(16,806,126)</b>

# ALL FUNDS

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

### All Funds

	FY 13-14	FY 14-15		FY 15-16		
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b>Funding Sources</b>						
Taxes:						
Ad Valorem	242,188,927	235,095,661	234,623,698	257,531,490	243,349,295	
Sales Taxes	52,905,448	59,608,692	61,303,098	61,458,334	61,458,334	
Occupancy Tax	619,138	560,000	625,000	500,000	500,000	
Gross Receipts	363,830	310,970	394,000	355,000	355,000	
<b>Total Taxes</b>	<b>296,077,344</b>	<b>295,575,323</b>	<b>296,945,796</b>	<b>319,844,824</b>	<b>305,662,629</b>	
Licenses & Permits	790,379	855,737	788,176	829,084	829,084	
Intergovernmental	53,620,573	54,476,201	56,097,501	57,066,972	56,961,733	
Charges for Services	23,724,429	24,638,199	23,662,324	24,213,475	24,280,475	
Interest Earnings	573,398	360,400	374,446	432,100	432,100	
Other Revenue	9,794,983	11,723,531	12,555,529	12,306,183	12,269,257	
Operating Transfers In	7,336,701	8,741,319	7,262,674	6,398,979	5,443,809	
Refund bonds issued	8,230,000	0	0	0	0	
Proceeds - General LT Liabilities	88,075	0	0	0	0	
<b>Total Revenue</b>	<b>400,235,882</b>	<b>396,370,710</b>	<b>397,686,446</b>	<b>421,091,617</b>	<b>405,879,087</b>	
Beginning Fund Balance	146,716,426	168,506,836	146,743,734	146,694,282	146,694,282	
<b>Total Available Resources</b>	<b>546,952,308</b>	<b>564,877,546</b>	<b>544,430,180</b>	<b>567,785,899</b>	<b>552,573,369</b>	
<b>Expenditures</b>						
Public Safety	66,324,124	70,920,650	69,237,622	82,015,514	74,153,013	
Environmental Management	2,043,974	2,511,271	2,600,324	2,639,260	2,636,524	
Health	25,880,032	30,088,326	26,424,636	30,283,403	29,473,219	
Social Services	49,969,614	54,439,371	52,445,680	56,250,109	55,789,736	
Education	124,045,617	124,125,119	124,171,785	128,237,685	129,349,686	
Culture & Recreation	14,332,011	15,184,604	14,726,857	16,116,975	15,216,066	
Community & Economic Development	3,938,570	4,106,351	4,105,433	4,894,772	4,620,386	
Administration & Support	24,250,592	25,977,484	25,154,264	27,785,048	27,010,933	
General Government	10,872,107	21,209,152	19,143,332	25,439,809	21,140,813	
Special Appropriations	236,396	0	0	1,403,000	0	
Operating Transfers Out	1,104,811	1,812,232	1,677,232	2,667,700	1,712,540	
Payments to Escrow Agents	8,141,925	0	0	0	0	
Human Services - If Only Prog	1,429	50,000	1,500	50,000	50,000	
Other Financing Uses	4,996,625	0	0	0	0	
Debt	64,070,747	64,402,298	60,047,233	61,544,979	61,544,979	
Allow for Encumbrances	0	0	-2,000,000	0	0	
<b>Total Expenditures/Uses</b>	<b>400,208,574</b>	<b>414,826,858</b>	<b>397,735,898</b>	<b>439,328,254</b>	<b>422,697,895</b>	
Ending Fund Balance	146,743,734	150,050,688	146,694,282	128,457,645	129,875,474	
<b>Total Commitments &amp; Fund Balance</b>	<b>546,952,308</b>	<b>564,877,546</b>	<b>544,430,180</b>	<b>567,785,899</b>	<b>552,573,369</b>	
<b>Fund Balance Utilized/(Gained)</b>	<b>(27,308)</b>	<b>18,456,148</b>	<b>49,452</b>	<b>18,236,637</b>	<b>16,818,808</b>	



**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE**

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**General Fund**

	FY 13-14	FY 14-15		FY 15-16		<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	
<b>Funding Sources</b>						
Taxes:						
Ad Valorem	235,461,325	228,644,163	228,172,200	250,359,834	236,784,383	
Sales	51,473,861	58,006,460	59,700,866	59,745,794	59,745,794	
Occupancy Tax	619,138	560,000	625,000	500,000	500,000	
Gross Receipts	363,830	310,970	394,000	355,000	355,000	
<i>Total Taxes</i>	<i>287,918,155</i>	<i>287,521,593</i>	<i>288,892,066</i>	<i>310,960,628</i>	<i>297,385,177</i>	
Licenses & Permits	790,379	855,737	788,176	829,084	829,084	
Intergovernmental	52,775,486	53,681,654	55,327,914	56,385,440	56,280,201	
Charges for Services	23,724,429	24,638,199	23,662,324	24,213,475	24,280,475	
Interest Earnings on Investments	564,013	355,400	360,804	428,100	428,100	
Other Revenue	9,794,983	11,723,531	12,555,529	12,306,183	12,269,257	
Operating Transfers In	7,336,701	8,741,319	7,262,674	6,398,979	5,443,809	
Proceeds of General LT Liabilities	88,075	0	0	0	0	
Refunding bond issuance	8,230,000	0	0	0	0	
<b>Total Revenue</b>	<b>391,222,221</b>	<b>387,517,433</b>	<b>388,849,487</b>	<b>411,521,889</b>	<b>396,916,103</b>	
<b>Beginning Fund Balance</b>	<b>143,510,032</b>	<b>165,115,189</b>	<b>142,538,412</b>	<b>142,795,940</b>	<b>142,795,940</b>	
<b>Total Available Resources</b>	<b>534,732,253</b>	<b>552,632,622</b>	<b>531,387,899</b>	<b>554,317,829</b>	<b>539,712,043</b>	
<b>Expenditures</b>						
Public Safety	59,487,406	63,135,183	61,844,205	73,450,549	66,194,792	
Environmental Management	2,043,974	2,511,271	2,600,324	2,639,260	2,636,524	
Health	25,880,032	30,088,326	26,424,636	30,283,403	29,473,219	
Social Services	49,969,614	54,439,371	52,445,680	56,250,109	55,789,736	
Education	124,045,617	124,125,119	124,171,785	128,237,685	129,349,686	
Culture & Recreation	14,332,011	15,184,604	14,726,857	16,116,975	15,216,066	
Comm & Econ Development	3,938,570	4,106,351	4,105,433	4,894,772	4,620,386	
Administration & Support	24,250,592	25,977,484	25,154,264	27,785,048	27,010,933	
General Government	10,872,107	21,209,152	19,143,332	25,439,809	21,140,813	
Debt	63,998,972	64,330,508	59,975,443	61,479,297	61,479,297	
Special Appropriations	236,396	0	0	1,403,000	0	
Other Financing Uses	4,996,625	0	0	0	0	
Payment to Escrow Agents	8,141,925	0	0	0	0	
Allow for Encumbrances	0	0	(2,000,000)	0	0	
<b>Total Expenditures/Uses</b>	<b>392,193,841</b>	<b>405,107,369</b>	<b>388,591,959</b>	<b>427,979,907</b>	<b>412,911,452</b>	
<b>Ending Fund Balance</b>	<b>142,538,412</b>	<b>147,525,253</b>	<b>142,795,940</b>	<b>126,337,922</b>	<b>126,800,591</b>	
<b>Total Commitments &amp; Fund Balance</b>	<b>534,732,253</b>	<b>552,632,622</b>	<b>531,387,899</b>	<b>554,317,829</b>	<b>539,712,043</b>	
<b>Fund Balance Utilized/(Gained)</b>	<b>971,620</b>	<b>17,589,936</b>	<b>(257,528)</b>	<b>16,458,018</b>	<b>15,995,349</b>	

**EMERGENCY TELEPHONE SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

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	<b>FY 13-14</b>	<b>FY 14-15</b>			<b>FY 15-16</b>	
	<b>Actual</b>	<b>ORIGINAL</b>	<b>ESTIMATE</b>	<b>REQUEST</b>	<b>RECOMM.</b>	<b>ADOPTED</b>
<b><u>Funding Sources</u></b>						
Taxes:						
E911 Surcharge						
Total Taxes	-	-	-	-	-	-
Intergovernmental	763,903	744,547	744,587	631,532	631,532	
Interest Earnings	1,945	-	3,175	-	-	
Other	-	-	-	-	-	
<b>Total Revenues</b>	<b>765,848</b>	<b>744,547</b>	<b>747,762</b>	<b>631,532</b>	<b>631,532</b>	-
Beginning Fund Balance	606,360	833,933	822,464	1,103,805	1,103,805	
<b>Total Available Resources</b>	<b>1,372,208</b>	<b>1,578,480</b>	<b>1,570,226</b>	<b>1,735,337</b>	<b>1,735,337</b>	-
<b><u>Expenditures</u></b>						
Personal Services	111,640	113,031	71,145	113,497	113,497	
Maintenance Service	100,453	124,750	118,569	126,450	126,450	
Other Purchased Services	240,270	494,900	179,447	318,600	318,600	
Travel/Training	-	10,500	8,000	13,000	13,000	
Materials & Supplies	25,606	43,500	17,470	103,500	103,500	
Equipment	-	-	-	500,000	500,000	
Aid to the Government Ager	-	-	-	-	-	
<b>Public Safety Expenditures:</b>	<b>477,969</b>	<b>786,681</b>	<b>394,631</b>	<b>1,175,047</b>	<b>1,175,047</b>	-
Debt	71,775	71,790	71,790	65,682	65,682	
<b>Total Expenditures/Uses</b>	<b>549,744</b>	<b>858,471</b>	<b>466,421</b>	<b>1,240,729</b>	<b>1,240,729</b>	-
Ending Fund Balance	822,464	720,009	1,103,805	494,608	494,608	
<b>Total Commitments &amp; Fund Balance</b>	<b>1,372,208</b>	<b>1,578,480</b>	<b>1,570,226</b>	<b>1,735,337</b>	<b>1,735,337</b>	-

**FIRE TAX DISTRICTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

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	<b>FY 13-14</b>	<b>FY 14-15</b>		<b>FY 15-16</b>		
	<b>Actual</b>	<b>ORIGINAL</b>	<b>ESTIMATE</b>	<b>REQUEST</b>	<b>RECOMM.</b>	<b>ADOPTED</b>
<b><u>Funding Sources</u></b>						
Taxes:						
Property	6,727,602	6,451,498	6,451,498	7,171,656	6,564,912	
Sales	1,431,587	1,602,232	1,602,232	1,712,540	1,712,540	
Total Taxes	8,159,189	8,053,730	8,053,730	8,884,196	8,277,452	
Intergovernmental	-					
Investment Earnings	2,532	-	3,796	-	-	
<b>Total Revenues</b>	<b>8,161,721</b>	<b>8,053,730</b>	<b>8,057,526</b>	<b>8,884,196</b>	<b>8,277,452</b>	
Beginning Fund Balance	892,582	987,481	1,597,279	1,053,787	1,053,787	
<b>Total Available Resources</b>	<b>9,054,303</b>	<b>9,041,211</b>	<b>9,654,805</b>	<b>9,937,983</b>	<b>9,331,239</b>	
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	6,358,749	6,998,786	6,998,786	7,389,918	6,783,174	
Other Financing Uses -						
Operating Transfers out	1,098,275	1,602,232	1,602,232	1,712,540	1,712,540	
<b>Total Expenditures/Uses</b>	<b>7,457,024</b>	<b>8,601,018</b>	<b>8,601,018</b>	<b>9,102,458</b>	<b>8,495,714</b>	
Ending Fund Balance	1,597,279	440,193	1,053,787	835,525	835,525	
<b>Total Commitments &amp; Fund Balance</b>	<b>9,054,303</b>	<b>9,041,211</b>	<b>9,654,805</b>	<b>9,937,983</b>	<b>9,331,239</b>	

**LAW ENFORCEMENT EQUITABLE DISTRIBUTION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

---

	<b>FY 13-14</b>	<b>FY 14-15</b>			<b>FY 15-16</b>	
	<b>Actual</b>	<b>ORIGINAL</b>	<b>ESTIMATE</b>	<b>REQUEST</b>	<b>RECOMM.</b>	<b>ADOPTED</b>
<b><u>Funding Sources</u></b>						
Intergovernmental	81,184	50,000	25,000	50,000	50,000	
Interest	4,038	4,000	5,446	3,000	3,000	
<b>Total Revenues</b>	<b>85,222</b>	<b>54,000</b>	<b>30,446</b>	<b>53,000</b>	<b>53,000</b>	-
Beginning Fund Balance	1,399,900	1,263,400	1,478,586	1,434,032	1,434,032	
<b>Total Available Resources</b>	<b>1,485,122</b>	<b>1,317,400</b>	<b>1,509,032</b>	<b>1,487,032</b>	<b>1,487,032</b>	-
<b><u>Expenditures</u></b>						
Other Financing Uses -						
Operating Transfers Out	6,536	210,000	75,000	955,160	-	
<b>Total Expenditures/Uses</b>	<b>6,536</b>	<b>210,000</b>	<b>75,000</b>	<b>955,160</b>	-	-
Ending Fund Balance	1,478,586	1,107,400	1,434,032	531,872	1,487,032	-
<b>Total Commitments &amp; Fund Balance</b>	<b>1,485,122</b>	<b>1,317,400</b>	<b>1,509,032</b>	<b>1,487,032</b>	<b>1,487,032</b>	-

**MOSEER BEQUEST FOR CARE OF ELDERLY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**

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	<b>FY 13-14</b>	<b>FY 14-15</b>			<b>FY 15-16</b>	
	<b><u>Actual</u></b>	<b><u>ORIGINAL</u></b>	<b><u>ESTIMATE</u></b>	<b><u>REQUEST</u></b>	<b><u>RECOMM.</u></b>	<b><u>ADOPTED</u></b>
<b><u>Funding Sources</u></b>						
Investment Earnings	870	1,000	1,225	1,000	1,000	
<b>Total Revenues</b>	<b>870</b>	<b>1,000</b>	<b>1,225</b>	<b>1,000</b>	<b>1,000</b>	
Beginning Fund Balance	307,552	306,833	306,993	306,718	306,718	
<b>Total Available Resources</b>	<b>308,422</b>	<b>307,833</b>	<b>308,218</b>	<b>307,718</b>	<b>307,718</b>	
<b><u>Expenditures</u></b>						
Other Financing Uses - Human Service - If Only	1,429	50,000	1,500	50,000	50,000	
<b>Total Expenditures/Uses</b>	<b>1,429</b>	<b>50,000</b>	<b>1,500</b>	<b>50,000</b>	<b>50,000</b>	
Ending Fund Balance	306,993	257,833	306,718	257,718	257,718	
<b>Total Commitments &amp; Fund Balance</b>	<b>308,422</b>	<b>307,833</b>	<b>308,218</b>	<b>307,718</b>	<b>307,718</b>	

**GENERAL FUND  
REVENUE SOURCES & EXPENDITURE USES**

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	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 15-16 Change \$</b>	<b>FY 15-16 Change %</b>	<b>FY 15-16 % of Total Budget</b>
Property Tax	228,644,163	236,784,383	8,140,220	3.6%	57.3%
Sales Tax	58,006,460	59,745,794	1,739,334	3.0%	14.5%
Other Taxes	870,970	855,000	(15,970)	-1.8%	0.2%
Licenses & Permits	855,737	829,084	(26,653)	-3.1%	0.2%
Intergovernmental	53,681,654	56,280,201	2,598,547	4.8%	13.6%
Charges for Services	24,638,199	24,280,475	(357,724)	-1.5%	5.9%
Earnings on Investments	355,400	428,100	72,700	20.5%	0.1%
Other Revenues	11,723,531	12,269,257	545,726	4.7%	3.0%
Other Financing Sources	8,741,319	5,443,809	(3,297,510)	-37.7%	1.3%
Fund Balance	17,589,936	15,995,349	(1,594,587)	-9.1%	3.9%
<b>Total Revenue Sources</b>	<b>405,107,369</b>	<b>412,911,452</b>	<b>7,804,083</b>	<b>1.9%</b>	<b>100.0%</b>

**Expenditure Uses**

	<b>FY 2015 Adopted</b>	<b>FY 2016 Adopted</b>	<b>FY 15-16 Change \$</b>	<b>FY 15-16 Change %</b>	<b>FY 15-16 % of Total Budget</b>
Personal Services	126,736,766	131,159,312	4,422,546	3.5%	31.8%
Professional & Technical Services	7,737,749	8,263,065	525,316	6.8%	2.0%
Purchased Property Services	5,089,218	5,500,849	411,631	8.1%	1.3%
Other Purchased Services	11,223,936	11,946,529	722,593	6.4%	2.9%
Training & Conference	765,727	818,459	52,732	6.9%	0.2%
Materials & Supplies	17,293,910	16,555,736	(738,174)	-4.3%	4.0%
Other Operating Costs	26,688,506	26,734,203	45,697	0.2%	6.5%
PY Encumbrances	1,800,000	2,000,000	200,000	11.1%	0.5%
contingency	1,095,023	4,235,349	3,140,326	286.8%	1.0%
Capital Outlay	655,729	1,055,973	400,244	61.0%	0.3%
Existing/Committed Debt Service	64,330,508	61,479,297	(2,851,211)	-4.4%	14.9%
Payments to Other Agencies	134,860,462	139,788,555	4,928,093	3.7%	33.9%
Other Financing Uses	6,829,835	3,374,125	(3,455,710)	-50.6%	0.8%
<b>Total Expenditure Uses</b>	<b>405,107,369</b>	<b>412,911,452</b>	<b>7,804,083</b>	<b>1.9%</b>	<b>100.0%</b>

**GENERAL FUND BUDGET SUMMARY BY SERVICE AREAS  
COMPARISON OF 2015-16 ADOPTED TO 2014-2015 ADOPTED BUDGET**

	2015-16 Recommend	2014-15 Adopted	Increase (Decrease)	% Diff.	2015-16 Source of Funds		
					Other	Inter- Govt.	County
<b><u>PUBLIC SAFETY</u></b>							
Animal Control	1,972,844	1,964,223	8,621	0.4	405,750	0	1,567,094
Emergency Management	328,630	355,590	(26,960)	(7.6)	0	0	328,630
Interagency Communications	1,232,455	1,219,440	13,015	1.1	88,195	454,138	690,122
Sheriff	44,127,583	41,672,798	2,454,785	5.9	4,087,936	2,020,384	38,019,263
Emergency Services	18,043,932	17,401,655	642,277	3.7	0	12,282,040	5,761,892
Court Services	489,348	521,477	(32,129)	(6.2)	0	96,919	392,429
<b>Total Public Safety</b>	<b>66,194,792</b>	<b>63,135,183</b>	<b>3,059,609</b>	<b>4.8</b>	<b>4,581,881</b>	<b>14,853,481</b>	<b>46,759,430</b>
<b><u>ENVIRONMENTAL MANAGEMENT</u></b>							
Environmental Assist. & Prot.	2,209,944	2,202,041	7,903	0.4	214,130	750,867	1,244,947
Inspections	426,580	309,230	117,350	37.9	0	0	426,580
<b>Total Env. Management</b>	<b>2,636,524</b>	<b>2,511,271</b>	<b>125,253</b>	<b>5.0</b>	<b>214,130</b>	<b>750,867</b>	<b>1,671,527</b>
<b><u>HEALTH</u></b>							
Medical Examiner	208,700	190,000	18,700	9.8	0	0	208,700
CenterPoint Human Services	6,148,706	6,148,706	0	0.0	0	105,000	6,043,706
Public Health	23,115,813	23,749,620	(633,807)	(2.7)	9,711,964	6,288,490	7,115,359
<b>Total Health</b>	<b>29,473,219</b>	<b>30,088,326</b>	<b>(615,107)</b>	<b>(2.0)</b>	<b>9,711,964</b>	<b>6,393,490</b>	<b>13,367,765</b>
<b><u>SOCIAL SERVICES</u></b>							
Social Services	54,150,083	52,054,158	2,095,925	4.0	317,500	39,362,020	14,470,563
Aging Services	350,000	400,000	(50,000)	(12.5)	0	200,000	150,000
Youth Services	1,289,653	1,985,213	(695,560)	(35.0)	0	870,244	419,409
<b>Total Social Services</b>	<b>55,789,736</b>	<b>54,439,371</b>	<b>1,350,365</b>	<b>2.5</b>	<b>317,500</b>	<b>40,432,264</b>	<b>15,039,972</b>
<b><u>EDUCATION</u></b>							
N.C. Cooperative Ext. Service	1,052,741	871,858	180,883	20.7	97,067	170,927	784,747
Forsyth Tech Comm. College	10,041,024	9,502,406	538,618	5.7	0	0	10,041,024
Schools	118,255,921	113,750,855	4,505,066	4.0	0	0	118,255,921
<b>Total Education</b>	<b>129,349,686</b>	<b>124,125,119</b>	<b>5,224,567</b>	<b>4.2</b>	<b>97,067</b>	<b>170,927</b>	<b>129,081,692</b>
<b><u>CULTURE &amp; RECREATION</u></b>							
Library	7,399,848	7,352,639	47,209	0.6	99,380	343,412	6,957,056
Parks & Recreation	7,816,218	7,831,965	(15,747)	(0.2)	4,138,100	419,017	3,259,101
<b>Total Culture &amp; Recreation</b>	<b>15,216,066</b>	<b>15,184,604</b>	<b>31,462</b>	<b>0.2</b>	<b>4,237,480</b>	<b>762,429</b>	<b>10,216,157</b>

**GENERAL FUND BUDGET SUMMARY BY SERVICE AREAS  
COMPARISON OF 2015-16 ADOPTED TO 2014-2015 ADOPTED BUDGET**

	2015-16 Adopted	2014-15 Adopted	Increase (Decrease)	% Diff.	2015-16 Source of Funds		
					Other	Inter- Govt.	County
<b>COMMUNITY &amp; ECONOMIC DEVELOP.</b>							
Housing & Comm. Develop.	493,877	476,566	17,311	3.6	0	20,000	473,877
Economic Development	2,706,539	2,156,995	549,544	25.5	30,374	0	2,676,165
Planning	1,419,970	1,472,790	(52,820)	(3.6)	0	0	1,419,970
<b>Total Comm. &amp; Econ. Dev.</b>	<b>4,620,386</b>	<b>4,106,351</b>	<b>514,035</b>	<b>12.5</b>	<b>30,374</b>	<b>20,000</b>	<b>4,570,012</b>
<b>ADMINISTRATION &amp; SUPPORT</b>							
Budget & Management	493,387	487,903	5,484	1.1	0	0	493,387
Management Info Services	6,795,903	6,717,921	77,982	1.2	11,200	0	6,784,703
Finance	2,373,692	2,306,815	66,877	2.9	60,000	0	2,313,692
General Services	13,063,636	13,095,084	(31,448)	(0.2)	332,740	450,000	12,280,896
Human Resources	898,245	895,767	2,478	0.3	0	0	898,245
Purchasing	116,220	108,970	7,250	6.7	0	0	116,220
Attorney	1,337,504	1,309,323	28,181	2.2	0	0	1,337,504
County Comm. & Manager	1,097,216	1,055,701	41,515	3.9	0	0	1,097,216
MapForsyth	835,130	0	835,130	100.0	0	402,820	432,310
<b>Total Admin. &amp; Support</b>	<b>27,010,933</b>	<b>25,977,484</b>	<b>1,033,449</b>	<b>4.0</b>	<b>403,940</b>	<b>852,820</b>	<b>25,754,173</b>
<b>GENERAL GOVERNMENT</b>							
Board of Elections	1,154,208	942,156	212,052	22.5	0	39,990	1,114,218
Non-Departmental	12,888,651	12,829,992	58,659	0.5	1,861,000	311,219,223	(300,191,572)
Register of Deeds	1,272,573	1,324,254	(51,681)	(3.9)	3,297,565	0	(2,024,992)
Tax Administration	5,825,381	6,112,750	(287,369)	(4.7)	1,448,800	0	4,376,581
<b>Total General Government</b>	<b>21,140,813</b>	<b>21,209,152</b>	<b>(68,339)</b>	<b>(0.3)</b>	<b>6,607,365</b>	<b>311,259,213</b>	<b>(296,725,765)</b>
<b>SPECIAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>	<b>61,479,297</b>	<b>64,330,508</b>	<b>(2,851,211)</b>	<b>(4.4)</b>	<b>8,789,287</b>	<b>2,424,973</b>	<b>50,265,037</b>
<b>TOTAL</b>	<b><u>412,911,452</u></b>	<b><u>405,107,369</u></b>	<b><u>7,804,083</u></b>	<b><u>1.9</u></b>	<b><u>34,990,988</u></b>	<b><u>377,920,464</u></b>	<b><u>0</u></b>



GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>PERSONAL SERVICES</u></b>						
Animal Control	1,358,667	1,462,101	1,601,229	1,440,618	1,440,618	
Interagency Communications	171,665	170,110	174,923	175,558	175,558	
Sheriff	30,139,089	31,230,262	30,864,721	35,874,476	32,039,047	
Emergency Services	13,477,016	14,626,084	13,192,532	15,646,413	15,134,062	
Environmental Assist. & Prot.	1,721,090	1,802,136	1,891,042	1,835,960	1,835,960	
Inspections	1,500	1,800	1,800	1,800	1,800	
Public Health	14,427,019	16,781,706	14,409,322	16,192,022	16,191,022	
Social Services	22,850,993	24,551,929	23,117,084	26,131,174	26,131,174	
Youth Services	1,021,451	1,037,639	1,061,819	347,772	347,772	
N.C. Cooperative Extension	210,287	231,946	297,581	338,745	338,745	
Library	5,114,738	5,268,490	5,290,751	5,420,249	5,272,599	
Parks & Recreation	4,083,434	4,242,755	3,861,485	4,402,499	4,149,248	
Housing	308,325	350,593	356,887	410,497	361,879	
Budget & Management	435,595	450,883	375,456	453,387	453,387	
Management Info. Services	3,527,082	3,601,143	3,586,616	3,601,783	3,601,783	
Finance	1,690,487	1,776,025	1,791,156	1,816,847	1,816,847	
General Services	5,762,048	6,316,949	5,608,529	6,132,500	6,132,500	
Human Resources	629,785	674,477	552,881	692,520	649,065	
MapForsyth	-	-	-	526,230	526,230	
Attorney	1,241,094	1,249,597	1,253,632	1,278,202	1,278,202	
Board of Elections	613,149	554,432	536,346	720,833	715,833	
Co. Commissioners & Mngr.	839,683	925,035	883,796	961,937	961,937	
Register of Deeds	1,104,576	1,079,640	1,092,396	1,116,409	1,116,409	
Tax Administration	4,102,525	4,286,745	3,947,619	4,186,245	4,186,245	
Non-Departmental	3,321,694	4,064,289	3,146,755	6,636,670	6,301,390	
<b>Total Personal Services</b>	<b>118,152,992</b>	<b>126,736,766</b>	<b>118,896,358</b>	<b>136,341,346</b>	<b>131,159,312</b>	<b>0</b>
<b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b>						
Animal Control	147,204	163,350	160,158	173,550	168,550	
Interagency Communications	-	18,021	-	18,382	18,382	
Sheriff	4,383,685	4,373,930	4,502,810	4,775,600	4,582,172	
Emergency Services	37,555	78,472	77,864	112,620	92,620	
Environmental Assist. & Prot.	1,189	2,050	2,050	2,050	2,050	
Medical Examiner	209,550	190,000	190,000	208,700	208,700	
Public Health	550,819	510,065	581,717	585,351	585,351	
Social Services	664,348	475,000	928,520	841,500	786,500	
Youth Services	60,443	84,566	79,946	11,145	11,145	
N.C. Cooperative Extension	285	2,100	1,800	1,850	1,750	
Library	20,229	20,355	20,355	20,355	20,355	
Parks & Recreation	145,501	256,850	250,500	277,380	258,750	
Housing	26	150	-	150	150	
Budget & Management	635	650	635	650	650	
Finance	73,424	161,000	309,446	177,000	177,000	
General Services	814,736	845,590	838,090	845,590	845,590	
Human Resources	38,875	40,000	40,000	40,000	40,000	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	
<b><u>PROFESSIONAL &amp; TECH. SVCS. (Contd.)</u></b>						
Attorney	-	1,000	1,000	1,000	1,000	
Board of Elections	62,108	114,600	171,700	56,600	48,600	
Co. Commissioners & Mngr.	989	4,000	4,000	4,000	4,000	
Tax Administration	270,556	321,000	321,000	324,750	334,750	
Non-Departmental	93,720	75,000	71,500	75,000	75,000	
<b>Total Prof. &amp; Tech Services</b>	<b>7,575,877</b>	<b>7,737,749</b>	<b>8,553,091</b>	<b>8,553,223</b>	<b>8,263,065</b>	<b>0</b>
<b><u>PURCHASED PROPERTY SERVICES</u></b>						
Animal Control	26,830	27,374	20,805	66,766	28,820	
Interagency Communications	850,050	911,359	875,090	909,448	909,298	
Sheriff	509,163	535,170	519,893	679,745	631,921	
Emergency Services	212,094	250,559	250,232	287,154	245,314	
Environmental Assist. & Prot.	6,338	8,200	9,225	8,400	8,300	
Public Health	192,698	155,387	153,436	189,358	189,358	
Social Services	43,403	82,374	78,730	79,750	79,750	
Youth Services	20,467	8,400	6,660	1,672	1,672	
N.C. Cooperative Extension	6,800	11,700	11,800	10,673	9,923	
Library	235,050	196,842	195,553	207,305	203,913	
Parks & Recreation	628,526	691,129	700,618	935,706	780,297	
Housing	100	100	738	600	100	
Budget & Management	131	120	-	200	200	
Management Info. Services	538,869	812,178	814,800	838,480	738,480	
Finance	60	1,000	520	1,000	1,000	
General Services	1,284,777	1,299,400	1,435,088	1,539,677	1,497,727	
Human Resources	320	750	750	750	750	
Attorney	3,910	4,380	4,050	4,320	4,320	
Board of Elections	109,570	79,500	94,785	222,000	159,000	
Co. Commissioners & Mngr.	40	490	490	490	490	
Register of Deeds	2,731	8,000	3,800	4,000	4,000	
Tax Administration	2,475	4,806	4,484	6,216	6,216	
<b>Total Purchased Prop. Svcs.</b>	<b>4,674,402</b>	<b>5,089,218</b>	<b>5,181,547</b>	<b>5,993,710</b>	<b>5,500,849</b>	<b>0</b>
<b><u>OTHER PURCHASED SERVICES</u></b>						
Animal Control	21,920	31,269	22,682	31,069	30,800	
Emergency Management	29,258	0	70,520	-	-	
Interagency Communications	11,340	12,032	11,425	30,032	30,032	
Sheriff	1,831,939	1,930,382	1,972,790	2,216,398	2,112,078	
Emergency Services	526,109	968,947	959,547	1,152,074	971,837	
Court Services	527,390	518,877	519,227	523,370	486,748	
Environmental Assist. & Prot.	30,976	31,835	31,835	29,385	29,385	
Public Health	639,410	631,139	436,233	732,162	723,162	
Social Services	1,761,389	1,341,255	1,192,647	1,589,071	1,459,071	
Youth Services	92,552	60,300	53,967	209,006	209,006	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>OTHER PURCHASED SERVICES (Contd.)</u></b>						
N.C. Cooperative Extension	337,342	400,427	331,761	438,811	438,311	
Library	540,208	524,165	534,186	532,853	529,208	
Parks & Recreation	490,326	632,905	605,700	654,000	632,700	
Housing	33,920	70,413	71,086	83,274	72,213	
Budget & Management	36,393	25,900	11,400	26,000	26,000	
Management Info. Services	1,334,426	1,541,500	1,390,896	1,540,500	1,576,140	
Finance	282,734	297,450	313,531	304,750	304,750	
General Services	467,415	446,686	403,039	426,645	418,745	
Human Resources	91,645	113,600	111,900	121,200	141,200	
MapForsyth	-	-	-	296,720	296,720	
Attorney	9,174	13,640	11,010	13,026	13,026	
Board of Elections	143,135	106,800	126,302	253,750	150,850	
Co. Commissioners & Mngr.	37,245	38,050	19,200	38,595	38,595	
Register of Deeds	80,037	124,714	75,707	80,414	80,414	
Tax Administration	1,080,684	1,361,650	1,423,891	1,337,720	1,175,538	
Non-Departmental		0				
<b>Total Other Purchased Svcs.</b>	<b>10,436,967</b>	<b>11,223,936</b>	<b>10,700,482</b>	<b>12,660,825</b>	<b>11,946,529</b>	<b>0</b>
<b><u>TRAINING &amp; CONFERENCE</u></b>						
Animal Control	6,145	3,725	3,032	3,545	3,545	
Interagency Communications	709	2,000	1,380	2,000	2,000	
Sheriff	50,125	150,524	118,490	160,838	147,759	
Emergency Services	36,337	44,390	39,289	96,794	50,266	
Court Services	8,973	2,000	2,700	3,000	2,000	
Environmental Assist. & Prot.	15,971	30,416	30,416	31,380	30,416	
Inspections	872	1,300	1,300	1,300	1,300	
Public Health	112,186	190,768	162,370	232,487	222,693	
Social Services	47,498	54,500	45,200	65,500	65,500	
Youth Services	5,014	3,000	120	-	-	
N.C. Cooperative Extension	7,885	12,342	11,894	16,637	14,572	
Library	24,458	25,080	25,009	27,995	25,080	
Parks & Recreation	9,722	16,900	16,725	25,100	17,700	
Housing	4,536	4,200	4,200	9,400	6,450	
Budget & Management	3,414	6,500	5,500	8,500	8,500	
Management Info. Services	15,580	25,250	25,250	30,050	30,050	
Finance	32,892	46,925	46,925	48,000	48,000	
General Services	2,729	8,600	9,165	16,600	10,900	
Human Resources	3,747	10,850	10,850	10,850	10,850	
MapForsyth	-	-	-	8,380	8,380	
Attorney	6,379	13,058	9,701	11,888	11,888	
Board of Elections	16,799	14,089	6,312	15,900	9,150	
Co. Commissioners & Mngr.	33,892	49,400	44,400	49,000	49,000	
Register of Deeds	36	2,700	1,370	2,250	2,250	
Tax Administration	50,619	47,210	46,710	40,210	40,210	
<b>Total Training &amp; Conference</b>	<b>496,518</b>	<b>765,727</b>	<b>668,308</b>	<b>917,604</b>	<b>818,459</b>	<b>0</b>

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
Animal Control	239,144	253,254	229,067	279,361	279,361	
Interagency Communications	54,574	81,482	61,303	80,499	75,249	
Sheriff	2,469,055	2,459,463	2,325,358	3,722,200	2,079,218	
Emergency Services	908,650	963,268	1,043,482	1,238,835	1,019,638	
Court Services	848	600	600	600	600	
Environmental Assist. & Prot.	38,723	56,941	55,317	54,608	54,058	
Public Health	3,986,200	5,246,605	4,160,610	5,456,812	4,666,422	
Social Services	628,542	459,525	483,882	575,884	575,884	
Youth Services	76,667	33,375	30,876	7,500	7,500	
N.C. Cooperative Extension	108,300	129,067	129,717	155,866	148,124	
Library	1,149,180	1,246,782	1,235,847	1,282,894	1,148,810	
Parks & Recreation	1,450,385	1,549,715	1,497,695	1,691,935	1,582,987	
Housing	2,883	4,420	3,467	12,270	8,270	
Budget & Management	1,800	1,350	2,100	2,350	2,350	
Management Info. Services	577,999	492,200	601,803	745,800	674,050	
Finance	11,877	16,900	18,679	18,400	18,400	
General Services	4,012,026	4,089,475	3,760,046	4,052,869	4,011,869	
Human Resources	26,607	31,900	31,900	31,900	31,900	
MapForsyth	-	-	-	2,000	2,000	
Attorney	12,399	14,080	14,380	16,000	16,000	
Board of Elections	30,392	42,200	23,036	60,540	42,540	
Co. Commissioners & Mngr.	25,579	29,514	26,150	33,864	33,864	
Register of Deeds	50,703	56,500	34,700	41,800	41,800	
Tax Administration	27,616	35,294	44,372	34,842	34,842	
<b>Total Materials &amp; Supplies</b>	<b>15,890,149</b>	<b>17,293,910</b>	<b>15,814,387</b>	<b>19,599,629</b>	<b>16,555,736</b>	<b>0</b>
<b><u>OTHER OPERATING COSTS</u></b>						
Animal Control	2,011	23,150	5,693	21,150	21,150	
Interagency Communications	28,839	24,436	12,380	21,936	21,936	
Sheriff	354,259	580,226	581,720	542,630	540,395	
Emergency Services	101,229	241,585	232,223	240,315	238,645	
Environmental Assist. & Prot.	3,838	16,205	16,951	16,855	15,733	
Public Health	21,835	233,950	176,369	452,805	452,805	
Social Services	21,673,462	24,901,677	24,060,823	24,832,216	24,831,216	
Youth Services	10,082	60,325	20,008	14,950	14,950	
N.C. Cooperative Extension	5,983	9,625	11,825	12,365	12,365	
Library	18,025	37,745	39,872	33,525	33,525	
Parks & Recreation	130,416	132,175	135,025	126,500	125,000	
Housing	10,430	19,000	22,813	74,890	19,690	
Budget & Management	261	2,500	300	2,300	2,300	
Management Info. Services	8,500	15,650	6,139	18,400	18,400	
Finance	4,288	7,515	7,575	7,695	7,695	
General Services	52,167	77,934	62,645	81,305	80,305	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		Request	FY 15-16		
	Actual	Original	Estimate		Recommend	Adopted	
<b><u>OTHER OPERATING COSTS (Contd.)</u></b>							
Human Resources	22,322	24,190	22,190	24,480	24,480		
MapForsyth	-		-	1,800	1,800		
Attorney	4,471	13,568	10,068	13,068	13,068		
Board of Elections	1,874	30,535	27,250	30,300	28,235		
Co. Commissioners & Mngr.	5,402	9,212	5,500	9,330	9,330		
Register of Deeds	550	2,700	900	2,700	2,700		
Tax Administration	30,529	56,045	32,090	47,580	47,580		
Non-Departmental	427,087	168,558	147,282	170,900	170,900		
<b>Total Other Operating Costs</b>	<b>22,917,860</b>	<b>26,688,506</b>	<b>25,637,641</b>	<b>26,799,995</b>	<b>26,734,203</b>	<b>0</b>	
<b><u>PRIOR YEAR ENCUMBRANCES</u></b>							
Non-Departmental	-	1,800,000	(2,000,000)	2,500,000	2,000,000		
<b>Total PY Encumbrances</b>	<b>-</b>	<b>1,800,000</b>	<b>(2,000,000)</b>	<b>2,500,000</b>	<b>2,000,000</b>	<b>0</b>	
<b><u>CONTINGENCY</u></b>							
Sheriff	-	-	-	-	1,225,000		
Emergency Services	-	-	-	-	-		
Youth Services	-	10,523	-	697,608	697,608		
NC Cooperative Extension Svc	-	24,500	-	24,000	24,000		
Library	-	10,000	-	10,000	156,380		
Non-Departmental	-	1,050,000	-	2,402,450	2,132,361		
<b>Total Contingency</b>	<b>0</b>	<b>1,095,023</b>	<b>0</b>	<b>3,134,058</b>	<b>4,235,349</b>	<b>0</b>	
<b><u>PROPERTY</u></b>							
Animal Control	-	-	-	-	-		
Emergency Management	-	-	58,500	-	-		
Interagency Communications	49,900	-	-	61,000	-		
Sheriff	116,421	168,641	516,120	1,589,553	524,753		
Emergency Services	-	-	-	472,600	65,000		
Environmental Assist. & Prot.	37,250	44,258	44,258	34,042	34,042		
Public Health	-	-	5,873	85,000	85,000		
Library	-	23,180	9,400	9,978	9,978		
Management Info. Services	111,480	129,200	127,800	258,701	89,200		
Parks & Recreation	13,495	230,000	540,081	674,000	157,000		
Management Info. Services	72,147	10,450	22,036	66,000	66,000		
General Services	-	-	-	1,508,130	-		
Register of Deeds	-	50,000	-	25,000	25,000		
Tax Administration	165,020	-	2,168,963	-	-		
NC Cooperative Extension Svc	-	-	-	200,000	-		
Non-Departmental	-	-	1,917	-	-		
<b>Total Property</b>	<b>565,713</b>	<b>655,729</b>	<b>3,494,948</b>	<b>4,984,004</b>	<b>1,055,973</b>	<b>0</b>	
<b><u>DEBT SERVICE</u></b>							
Debt	63,998,974	64,330,508	59,975,443	61,479,297	61,479,297		
<b>Total Debt Service</b>	<b>63,998,974</b>	<b>64,330,508</b>	<b>59,975,443</b>	<b>61,479,297</b>	<b>61,479,297</b>	<b>0</b>	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

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	FY 13-14	FY 14-15		Request	FY 15-16		
	Actual	Original	Estimate		Recommend	Adopted	
<b><u>PAYMENTS TO OTHER AGENCIES</u></b>							
Emergency Management	337,296	355,590	355,590	328,630	328,630		
Sheriff	235,365	244,200	234,280	245,240	245,240		
Emergency Services	226,550	228,350	226,550	226,550	226,550		
Environmental Assist. & Prot.	177,778	210,000	210,000	200,000	200,000		
Inspections	8,448	306,130	306,130	423,480	423,480		
Centerpoint Human Services	5,740,312	6,148,706	6,148,706	6,148,706	6,148,706		
Social Services	192,999	187,898	187,790	220,988	220,988		
Aging Services	92,700	400,000	400,000	624,373	350,000		
Youth Services	727,608	687,085	697,608	-	-		
N.C. Cooperative Ext. Svc.	32,548	50,151	50,151	64,951	64,951		
Forsyth Tech. Comm. College	8,905,742	9,502,406	9,574,402	10,155,197	10,041,024		
WS/FC School System	112,695,445	112,015,855	112,015,854	115,083,590	116,520,921		
Parks & Recreation	180,336	180,336	180,336	200,000	180,336		
Housing	36,253	0	-	-	-		
Budget & Management	12,150	0	-	-	-		
Planning	1,456,564	1,472,790	1,472,790	1,419,970	1,419,970		
Purchasing	146,893	108,970	108,970	116,220	116,220		
Economic Development	2,059,777	2,156,995	2,145,762	2,858,596	2,706,539		
Community Grants	236,396	0	-	1,403,000	-		
Non-Departmental	552,285	605,000	525,000	595,000	595,000		
<b>Total Payments T/O Ags.</b>	<b>134,053,445</b>	<b>134,860,462</b>	<b>134,839,919</b>	<b>140,314,491</b>	<b>139,788,555</b>	<b>0</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		
Housing	25,755	27,690	27,690	25,125	25,125		
Non-Departmental	3,528,267	5,067,145	5,067,145	2,941,600	1,614,000		
<b>Total Other Financing Uses</b>	<b>5,289,022</b>	<b>6,829,835</b>	<b>6,829,835</b>	<b>4,701,725</b>	<b>3,374,125</b>	<b>0</b>	
<b>TOTAL GENERAL FUND</b>	<b><u>384,051,919</u></b>	<b><u>405,107,369</u></b>	<b><u>388,591,959</u></b>	<b><u>427,979,907</u></b>	<b><u>412,911,452</u></b>	<b><u>0</u></b>	

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>TAXES</u></b>						
Tax Administration	-	970	-	-	-	
Non-Departmental	287,918,156	287,520,623	288,892,066	310,960,628	297,385,177	
<b>Total Taxes</b>	<b>287,918,156</b>	<b>287,521,593</b>	<b>288,892,066</b>	<b>310,960,628</b>	<b>297,385,177</b>	<b>0</b>
<b><u>LICENSES &amp; PERMITS</u></b>						
Animal Control	151,845	210,000	191,045	210,000	210,000	
Sheriff	171,538	241,600	163,314	185,500	185,500	
Emergency Services	9,920	11,000	10,000	11,000	11,000	
Environmental Assist. & Prot.	214,183	195,820	222,541	213,000	213,000	
Public Health	150,862	105,917	109,976	115,394	115,394	
Register of Deeds	52,300	52,400	53,800	55,690	55,690	
Non-Departmental	39,730	39,000	37,500	38,500	38,500	
<b>Total Licenses &amp; Permits</b>	<b>790,378</b>	<b>855,737</b>	<b>788,176</b>	<b>829,084</b>	<b>829,084</b>	<b>0</b>
<b><u>INTERGOVERNMENTAL</u></b>						
Debt	2,408,218	2,427,588	2,427,588	2,424,973	2,424,973	
Emergency Management	-	-	158,278	-	-	
Interagency Communications	443,965	469,282	454,000	454,138	454,138	
Sheriff	2,099,449	1,981,162	1,863,596	2,124,688	2,020,384	
Court Services	402,408	252,470	294,539	96,919	96,919	
Environmental Assist. & Prot.	758,968	790,648	761,128	750,867	750,867	
CenterPoint Human Services	103,223	100,000	105,000	105,000	105,000	
Public Health	5,191,702	6,061,851	5,551,361	6,288,490	6,288,490	
Social Services	35,820,038	36,904,916	38,742,354	39,362,020	39,362,020	
Aging Services	-	250,000	250,000	200,000	200,000	
Youth Services	1,581,654	1,288,108	1,433,202	870,244	870,244	
N.C. Cooperative Extension	122,917	137,207	123,332	168,962	170,927	
Library	407,384	343,412	343,412	343,412	343,412	
Parks & Recreation	346,739	419,010	397,972	419,017	419,017	
Housing	8,400	20,000	20,000	20,000	20,000	
General Services	521,655	450,000	450,000	450,000	450,000	
MapForsyth	-	-	-	402,820	402,820	
Economic Development	75,000	75,000	75,000	-	-	
Board of Elections	227,668	-	-	42,890	39,990	
Tax Administration	-	-	11,938	-	-	
Community Grants	150,309	-	-	-	-	
Non-Departmental	2,105,788	1,711,000	1,865,214	1,861,000	1,861,000	
<b>Total Intergovernmental</b>	<b>52,775,485</b>	<b>53,681,654</b>	<b>55,327,914</b>	<b>56,385,440</b>	<b>56,280,201</b>	<b>0</b>
<b><u>CHARGES FOR SERVICES</u></b>						
Animal Control	151,366	174,575	175,226	174,750	174,750	
Interagency Communications	40,725	62,445	62,445	62,445	62,445	
Sheriff	4,116,813	3,800,351	3,564,233	3,610,636	3,610,636	
Emergency Services	8,338,657	8,485,500	8,385,525	8,685,500	8,685,500	
Environmental Assist. & Prot.	275	600	700	600	600	
Public Health	3,436,292	4,345,536	3,591,220	3,406,224	3,406,224	

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	
<b><u>CHARGES FOR SERVICES (Contd.)</u></b>						
Social Services	154,850	154,500	243,526	220,500	220,500	
N. C. Cooperative Extension	22,642	28,700	28,700	22,450	22,450	
Library	36,062	46,455	49,842	39,120	39,120	
Parks & Recreation	3,237,343	3,373,200	3,449,980	3,438,400	3,505,400	
Management Info. Services	6,217	11,000	-	11,000	11,000	
Finance	50,856	60,000	50,800	60,000	60,000	
General Services	86,917	66,000	72,000	72,000	72,000	
Board of Elections	11,477	0	-	-	-	
Register of Deeds	3,026,916	3,143,600	3,088,350	3,236,475	3,236,475	
Tax Administration	994,735	885,587	899,702	1,173,300	1,173,300	
Non-Departmental	12,289	150	75	75	75	
<b>Total Charges for Services</b>	<b>23,724,432</b>	<b>24,638,199</b>	<b>23,662,324</b>	<b>24,213,475</b>	<b>24,280,475</b>	<b>0</b>
<b><u>EARNINGS ON INVESTMENTS</u></b>						
Public Health	2,109	-	-	-	-	
Social Services	85	-	-	-	-	
Finance	6	-	4	-	-	
Register of Deeds	2,833	2,500	4,000	2,500	2,500	
Non-Departmental	398,978	352,900	356,800	425,600	425,600	
<b>Total Earnings on Invest.</b>	<b>404,011</b>	<b>355,400</b>	<b>360,804</b>	<b>428,100</b>	<b>428,100</b>	<b>0</b>
<b><u>OTHER REVENUES</u></b>						
Animal Control	22,853	21,100	25,509	21,000	21,000	
Interagency Communications	25,500	25,750	38,750	25,750	25,750	
Sheriff	347,817	263,970	359,084	291,800	291,800	
Emergency Services	2,777,572	3,534,033	2,608,871	3,630,466	3,585,540	
Environmental Assist. & Prot.	2,466	530	565	530	530	
CenterPoint Human Services	800,640	0	-	-	-	
Public Health	2,897,316	5,431,035	7,644,961	6,190,346	6,190,346	
Social Services	132,086	310,825	103,590	97,000	97,000	
Youth Services	1,493	0	300	-	-	
N.C. Cooperative Extension	67,918	66,117	64,353	74,617	74,617	
Library	86,878	76,297	54,971	52,260	60,260	
Parks & Recreation	609,943	647,850	634,687	632,700	632,700	
Management Info. Services	5,600	200	-	-	-	
Finance	86	0	150	200	200	
General Services	195,789	316,300	12,715	-	-	
Human Resources	337,989	0	253,749	260,740	260,740	
Economic Development	30,374	30,374	30,374	30,374	30,374	
Attorney	33	0	48	-	-	
Board of Elections	283	0	-	-	-	
County Commissioners & Mngr	10	0	-	-	-	
Register of Deeds	1,941	2,450	2,700	2,900	2,900	
Tax Administration	140,986	275,500	275,719	275,500	275,500	
Non-Departmental	1,309,412	721,200	444,433	720,000	720,000	
<b>Total Other Revenues</b>	<b>9,794,985</b>	<b>11,723,531</b>	<b>12,555,529</b>	<b>12,306,183</b>	<b>12,269,257</b>	<b>0</b>



GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

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	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>OTHER FINANCING SOURCES</u></b>						
Debt	5,842,910	6,929,087	5,335,000	3,731,269	3,731,269	
Sheriff	6,536	210,000	0	955,170	0	
Non-Departmental	1,575,330	1,602,232	1,927,624	1,712,540	1,712,540	
<b>Total Otr Financing Sources</b>	<b>7,424,776</b>	<b>8,741,319</b>	<b>7,262,624</b>	<b>6,398,979</b>	<b>5,443,809</b>	<b>0</b>
<b><u>FUND BALANCE</u></b>						
Debt	0	2,265,933	-	5,058,018	5,058,018	
Non-Departmental		15,324,003	5,541,633	11,400,000	10,937,331	
<b>Total Fund Balance</b>	<b>0</b>	<b>17,589,936</b>	<b>5,541,633</b>	<b>16,458,018</b>	<b>15,995,349</b>	<b>0</b>
<b>TOTAL GENERAL FUND</b>	<b><u>382,832,223</u></b>	<b><u>405,107,369</u></b>	<b><u>394,391,070</u></b>	<b><u>427,979,907</u></b>	<b><u>412,911,452</u></b>	<b><u>0</u></b>