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Overview of Changes in Revenues, Expenditures, and County Dollars

General Profile of the County Government

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

Forsyth County is located in the northwestern piedmont section of North Carolina and includes the City of Winston-Salem, both the County seat and the fourth most populous city in the state. Created in 1849 by Act of the North Carolina General Assembly, Forsyth County operates under a commissioner-manager form of government with seven publicly elected commissioners comprising the governing body. The County is divided into two districts for election purposes, and commissioners are elected on a staggered basis for terms of four years. Two Commissioners are elected from one district (District A), four from the second district (District B), and one at-large. The Board of Commissioners meets twice per month to adopt local regulations and ordinances, establish policies, make appointments to Boards and Commissions, and set the level of services provided to County residents.

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

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

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

Factors Affecting Financial Condition

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

Forsyth County, with a 2012 State demographer certified population estimate of 357,483 and a workforce of more than 180,100, plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2014 was 6.2% which, for the first time in a few years, is lower than both the State rate (6.6%) and the national rate of 6.8%. Personal income levels remain consistently higher than State numbers. The County's per capita income is \$38,003, the twelfth highest among counties in the State, and higher than the State's \$36,028. Capital investment, as measured by the value of new residential and commercial building permits issued during the year, totaled \$319 million during the year ended June 30, 2013.

Overview of Changes in Revenues, Expenditures, and County Dollars

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 current services or initiated new programs without committed revenue sources, continued efforts at rightsizing, re-organizing, and re-engineering work processes, and other cost control efforts have provided some easing of budgetary pressures. The County expects to continue to focus on these types of efforts as it seeks to implement innovative strategies and systems throughout the organization.

Forsyth County continues to transition from a manufacturing base 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 plus expansion projects by Inmar and Deere Hitachi reflect the diversity that the County seeks.

FY 2014-2015 Recommended Budget

The FY 2014-2015 budget continues to focus on maintaining Board of Commissioner policies which form the financial foundation of the County: 1) the 15% debt ceiling (net of applicable revenue), 2) the 16% fund balance target, the education debt leveling plans which raised taxes one time for the life of \$337.15 million of school and community college debt, and 3) the school funding formula which uses economic and enrollment data to determine the growth in school funding. Also, capital maintenance plans for the County, schools and community college which utilize two-thirds bonds for funding every other year provide resources to keep facilities safe, sound, and usable and allow for maintenance planning over the life of the facilities.

The County provides all of its statutory services and a variety of other 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 recommended 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 FY 2014-2015 Recommended General Fund budget reflects a year after a revaluation year in which for the first time in many, many years, did not result in the typical growth in the tax base valuation usually seen. Normally after a revaluation, it is anticipated that the following year would result in growth of 2% or higher in the tax base. However, the tax base estimates provided by the Tax Assessor/Collector were stymied by challenges and changes in State law. The changes impact how businesses list in-house developed software which impacted business personal property by almost \$300 million. In addition, changes to the collection of Registered Motor Vehicle taxes does not allow for a very good or predictable estimate to be developed. However, after FY 2015, a better mechanism for projecting registered motor vehicles should become more apparent.

The FY 2014-2015 Recommended General Fund budget is \$401,183,366 an increase of \$1,364,168 or 0.34% over the FY 2014 budget. The Manager's Recommended budget maintains a tax rate of 71.68¢ per \$100 valuation. Of the tax rate, 4.51¢ is designated for the 2006 and 2008 Education Debt Leveling Plans created to level the debt service for Education General Obligation Bonds approved in November 2006 and November 2008.

FY 2014 – 2015 Adopted Budget	\$401,183,366
FY 2013 – 2014 Adopted Budget	<u>399,819,198</u>
Budget-to-Budget \$ Change	<u>\$ 1,364,168</u>
Budget-to-Budget Percent Change	0.34%

Overview of Changes in Revenues, Expenditures, and County Dollars

Summary of FY 2015 Recommended Budget Changes

A summary of changes in General Fund revenues and expenditures are provided in the following section to provide an outline of the data and numbers found throughout the budget document. There are several pieces of information to be considered when looking at the FY 2015 proposed budget: 1) General Fund Debt Service decreased by over \$3 million although the recommended budget reflects a slight increase (discussed later in this overview), 2) the tax rate adopted for FY 2014 and recommended for FY 2015 (\$0.7168) is actually 2.5¢ less than the revenue neutral rate of \$0.7416 – this equals to a loss of over \$7.5 million dollars of additional revenue for both FY 2014 and FY 2015, and 3) rationally optimistic revenue projections for both Sales and Registered Motor Vehicle taxes collected. Through all of the economic challenges of the past several years, department managers have been exceptional in changing work procedures, reinventing their work processes, and refraining from requesting significant budget-to-budget increases in County dollars.

To only recommend a budget to budget increase of less than one (1%) percent is a testament to the commitment of staff to honor the policies made by Commissioners. However, if there are changes to the recommended budget, the choices are: 1) reduce services, 2) appropriate additional fund balance or 3) increase the property tax rate.

The following chart provides a summary of budget changes that could affect the property tax rate. Negative numbers means a positive effect on County dollars (or less County dollars required). As noted in Chart 3, projected increases for Sales Taxes, changes in Debt Service, and not providing the reduction of the one-time reserved fund balance appropriation to the Winston-Salem/Forsyth County Schools provide the biggest impact on Net County Dollars.

Chart 1 - Summary of County Dollar Changes from FY 2014 - FY 2015

	<u>Expenditure</u>	<u>Revenue</u>	<u>Net County Dollars</u>
Sales Taxes	-	2,074,009	(2,074,009)
Property Taxes	-	(1,344)	1,344
Occupancy Taxes	-	110,000	(110,000)
Forsyth Technical Community College	595,664	-	595,664
Winston-Salem/Forsyth County Schools	(679,590)	-	(679,590)
Debt Service	(587,688)	853,235	(1,440,923)
Social Services	(108,879)	(1,373)	(107,506)
Public Health	107,769	232,816	(125,047)
General Services	93,393	(25,300)	118,693
Management Information Services	(1,442,409)	-	(1,442,409)
Library	(112,631)	(103,475)	(9,156)
Economic Development	(52,287)	(75,000)	22,713
Tax Administration	401,706	88,590	313,116
Sheriff	277,887	(293,919)	571,806
Human Resources	(25,692)	-	(25,692)
Purchasing	(41,440)	-	(41,440)
County Manager/Commissioners	(19,665)	-	(19,665)
Emergency Services	817,462	1,084,210	(266,748)
Employee Performance Adjustments & Market Accelerator	275,845	-	275,845
Unreserved Fund Balance	-	(1,441,707)	1,441,707
Reserved Fund Balance	-	-	-
Replacement Vehicles	274,645	-	274,645
Special Appropriations	(1,155,808)	(1,073,108)	(82,700)
Salary Savings	941,294	-	941,294
All Other	1,804,592	(63,466)	1,868,058
Total	<u>1,364,168</u>	<u>1,364,168</u>	<u>-</u>

Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 2 provides a glance of changes in revenue in the General Fund for FY 2014-2015. The data is at the second highest accounting level for the County. As seen from the chart information, Sales Taxes reflect the largest budget to budget change from the FY 2014 budget. A broader discussion of Sales Taxes is found in later pages of the overview section. Lottery proceeds reflect an increase due to projected carry over funds available from FY 2014 due to Bond Premium from the 2007 Schools CPO offsetting the use of Lottery Proceeds to pay on School Bond debt service. A transfer of \$1.735 million from the 2007 Schools CPO for Bond Premium was shifted to the General Fund for this payment.

While the impact of policy changes at the State and Federal levels are a part of the reason for the decrease in Intergovernmental Revenue, the loss of \$237,000 of revenue due to FY 2015 being a non-municipal election year is the primary reason for the decrease. According to the City/County Financing Agreements with the municipalities in Forsyth County, each municipality is responsible for paying for elections specific to their jurisdiction. In FY 2014, there was a Winston-Salem Mayoral primary and municipal elections in all eight municipalities. All of these elections were reimbursed. For FY 2015, there is just the County-wide, non-Presidential General Election in November 2014 which is not reimbursed. There may be some revenue from the City of Winston-Salem for placing a bond issue on the ballot although the reimbursement will be nominal and is not included in the revenue numbers.

The point of *Chart 2* is that Sales Taxes carry the revenue increase for FY 2015. Without positive news in this area, Commissioners would have been faced with deciding on a tax-rate higher and/or making very difficult decisions regarding service levels. Sales Taxes and Property Taxes are discussed in more detail in their respective sections below.

Chart 2 - Summary of FY 2015 General Fund Recommended Revenue Budget Changes

Total By Revenue Source	FY 2014	FY 2015	Budget to Budget	
			\$ Change	% Change
Sales Taxes	\$55,932,451	\$58,006,460	\$2,074,009	3.7%
Other Revenues	\$10,748,795	\$11,723,531	\$974,736	9.1%
Debt Service - Lottery Proceeds	\$4,030,620	\$4,833,087	\$802,467	19.9%
Other Financing Sources	\$3,427,670	\$3,908,232	\$480,562	14.0%
Other Taxes	\$710,970	\$870,970	\$160,000	22.5%
Licenses & Permits	\$840,880	\$855,737	\$14,857	1.8%
Property Taxes	\$228,645,507	\$228,644,163	(\$1,344)	0.0%
Earnings on Investments	\$396,100	\$355,400	(\$40,700)	-10.3%
Intergovernmental	\$54,062,319	\$53,681,654	(\$380,665)	-0.7%
Charges for Services	\$25,219,143	\$24,638,199	(\$580,944)	-2.3%
Debt Service - EDLP Reserves	\$4,350,404	\$2,265,933	(\$2,084,471)	-47.9%
Fund Balance	\$11,454,339	\$11,400,000	(\$54,339)	-0.5%
Total Changes	\$399,819,198	\$401,183,366	\$1,364,168	

Chart 3 looks at General Fund expenditure changes. Personal Services reflects an increase due more to annualizing FY 2014 employee performance appraisals, increases in employee health benefit costs of 2.5%, and recommended FY 2015 performance adjustments at an average of 2.05%. The range for performance adjustments is 1.0%-3.0% With an average rating of 3.1. Also included in the Performance package recommendation 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.

The increase for Professional Services includes increases for Inmate Medical costs. With the jail population increasing due to the housing of federal inmates and the State Criminal Misdemeanants Program (SCMP), the population has crept back up but is still well under 825.

The significant increase in Contingency is somewhat skewed because the FY 2014 Contingency number includes a negative \$718,701 for Manager's Discretionary Reductions that were a part of the Commissioner's approved budget. Without this impact, Contingency would actually show a \$124,000 decrease for FY 2015. Included in the Contingency number for FY 2015 is \$104,000 for Forsyth Technical Community College in the event the legislature includes a 2% raise for State employees.

Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 3 - Summary of FY 2015 General Fund Recommended Expenditure Changes

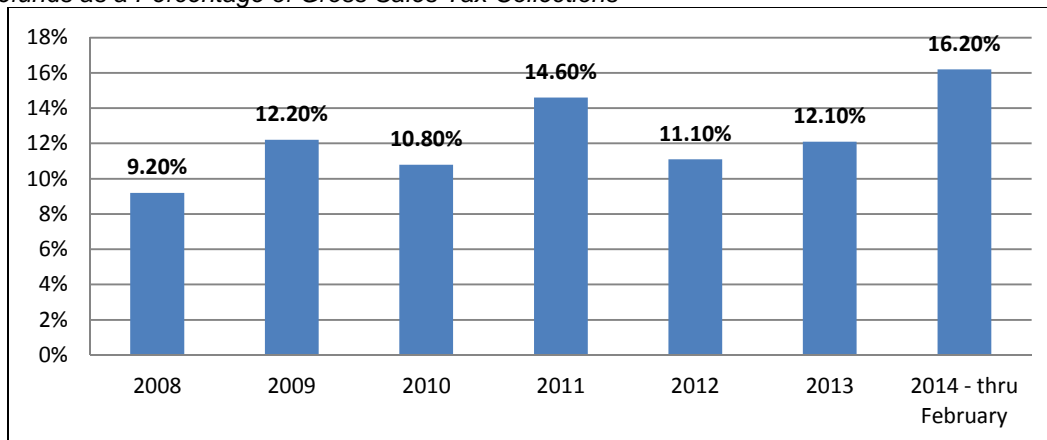
<u>Accounting Category</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	123,840,942	126,563,978	2,723,036	2.2%
Professional & Technical Services	7,362,586	7,727,749	365,163	5.0%
Purchased Property Services	5,325,094	5,089,218	(235,876)	-4.4%
Other Purchased Services	11,265,143	11,126,291	(138,852)	-1.2%
Travel	796,725	763,727	(32,998)	-4.1%
Materials & Supplies	17,418,909	17,293,910	(124,999)	-0.7%
Other Operating Costs	27,522,941	26,688,506	(834,435)	-3.0%
Prior Year Encumbrances	1,800,000	1,800,000	-	0.0%
Contingency	501,029	1,095,023	593,994	118.6%
Property	2,255,443	655,729	(1,599,714)	-70.9%
Debt Service	64,918,196	64,330,508	(587,688)	-0.9%
Payments to Other Agencies	135,051,435	134,818,892	(232,543)	-0.2%
Transfers Out	1,760,755	3,229,835	1,469,080	83.4%
Total Changes	399,819,198	401,183,366	\$ 1,364,168	

REVENUE CHANGES

Sales Taxes

- Forsyth County receives sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These three Articles are levied by all 100 counties in the State of North Carolina. The total sales tax for these three Articles is 2%. For FY 2015, the consensus revenue projections at the State level were revised to reflect statewide growth in Sales Taxes to be 3%-4% with local economic factors important in considering local projections.
- When considering Sales Tax projections for FY 2015, refunds to non-profits made the projections much more difficult. For example, the November 2013 Sales Tax Distribution showed gross collections of \$7,679,482.10 but refunds totaled \$6,797,837.64 so by the time adjustments were made, the County only realized \$810,000 of Sales Tax revenue for August sales. Through February 2014, refunds make up 16.2% of Gross Sales Tax Collections. The following graph provides a look at Refunds as a Percentage of Gross Sales Tax Collections from FY2008 through February 2014 collections.

Chart 4 - Refunds as a Percentage of Gross Sales Tax Collections



- The Sales Tax estimate for FY 2015 is difficult because 1) Sales Tax projections did not make projection for FY 2013 and as of May 12, 2014, unless significant improvement occurs with the last four months of collections, it does not appear that the County will make its estimated \$57.8 estimate by almost \$2 - \$2.5 million; 2) with expansion of the sales tax base, there are a number of new services and activities that are impacted but making a good projection of the impact is very hard to pinpoint. Sales Taxes account for 14.5% of total General Fund revenue. The FY 2015 estimate is forecast to be 3.7% over the current year original budget.

Overview of Changes in Revenues, Expenditures, and County Dollars

- Budget & Management staff changed its approach to estimating sales taxes for FY 2015. Gross collections for the year (July 2013 - January 2014) are 2.62% higher than the same months of FY 2013. At the same time, refunds are higher than in past years nullifying the growth in revenue. Under the new model, an attempt is made to normalize refunds by applying a 3% growth factor to the remaining months of FY 2014 over the prior year actual monthly collections. It also applies this growth percentage to July through January FY 2014 numbers. To account for the expanded base, we determined that over the last five fiscal years, Forsyth County has received 2.61% of the total sales taxes collected in North Carolina. The estimated expanded sales tax base will generate \$67.1 million for North Carolina counties. If we assume 2.61% of this estimate will return to Forsyth County, this generates \$1.75 million. There is some thought that the expanded base estimate is too conservative therefore we have added \$2 million (rather than the \$1.75 million) to the FY 2015 projection.

Chart 5 - Actual Sales Tax Revenue by Article & Fiscal Year



Ad Valorem Taxes

- Ad Valorem taxes account for over 57% of the County's General Fund revenue. For the FY 2015 budget, the tax base value used in the budget is \$31.805 billion compared to \$31.550 billion used in FY 2013. This estimate includes an additional \$125 million of value added to the Tax Assessor/Collector's estimate.
- The collection percentage for FY 2015 is 98.05% as opposed to the 97.91% rate used in FY 2014. The collection rate is the same as was realized as of June 30, 2013, 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 \$320,000 of additional revenue for FY 2015.
- With little growth in the tax base, a 71.68 cent tax rate, and the application of a collection rate of 98.05%, Current Year Property Tax revenue is estimated at \$223,534,163. At a tax rate of 71.68¢, one cent (1¢) on the property tax rate is equivalent to \$3,118,501. Forsyth County's tax rate is technically three (3) different rates: 1) the rate to provide County services, 2) 2006 Education Debt Leveling Plan (EDLP), approved for FY 2008 and established with a 3 cent tax increase to pay debt on \$250 million of 2006 voter-approved Education bonds; and 3) 2008 EDLP which was established for FY 2009 with a 1.1 cent tax increase to pay debt on \$62.5 million of voter approved debt. The premise behind the EDLP tax rates is that as debt for these bond issues are paid down, the appropriate EDLP tax rate can be reduced as well.
- The following chart provides a look at the current year property tax revenue calculation.

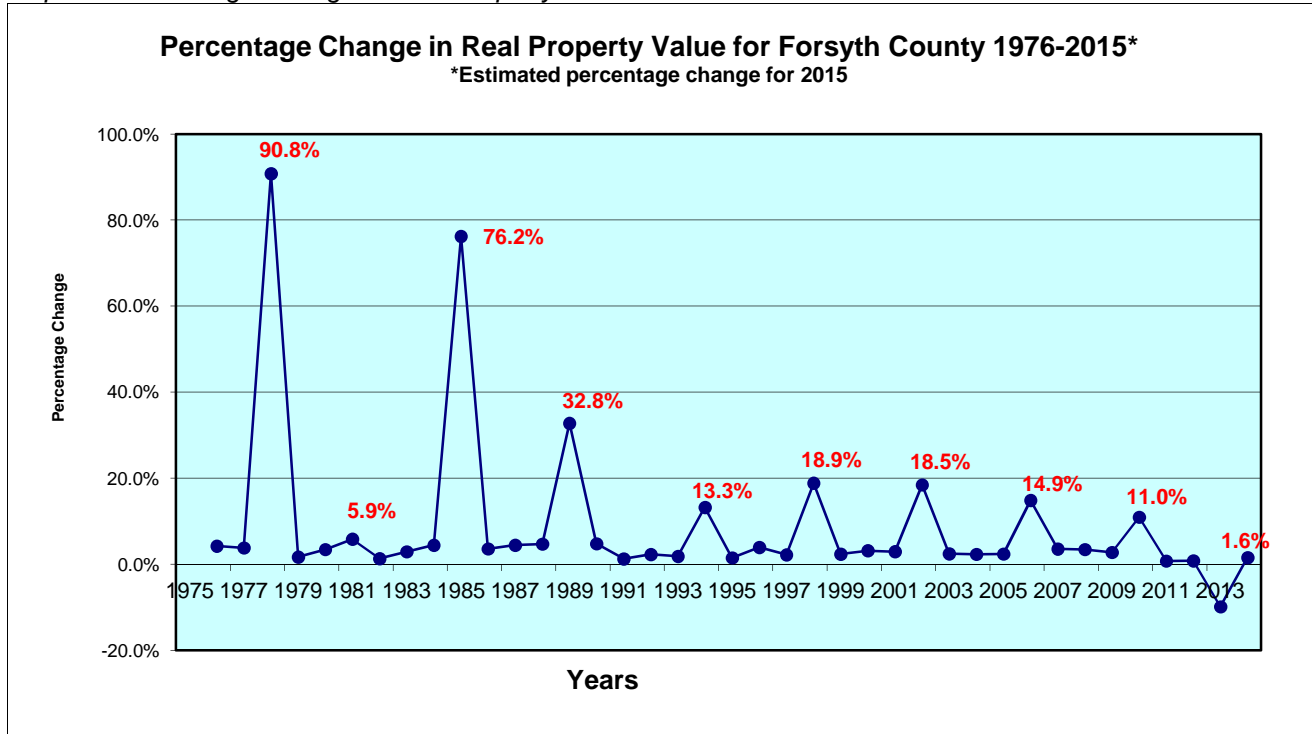
Chart 6 - Property Tax Revenue Calculation

	<u>Property Tax Base</u>
FY15 Values - 5/1/14	\$ 31,680,213,170
Add \$125m to RMV	125,000,000
Total Value used in FY 2015 Tax Base	\$ 31,805,213,170
Total Property Tax Levy 2014-15	\$227,979,768
Tax Rate to produce new levy	71.68¢
Tax Revenue @ Collection Rate of 98.05%	223,534,163
1¢ Equivalent =	3,118,501

Overview of Changes in Revenues, Expenditures, and County Dollars

- The FY 2015 tax rate of 71.68 cent per 100 assessed valuation is recommended at:
 - County Services = 67.17¢
 - 2006 EDLP = 3.3¢
 - 2008 EDLP = 1.21¢
- Typically the year after a revaluation period would generate growth in the base. After the 2009 revaluation, real property growth was 11% as seen in the chart below. Based on the Tax Collector/Assessor's May 1, 2014 estimate, Real Property only grew 1.6%, but some growth is better than none (rational optimism). The following chart shows historical changes in Real Property Values since 1976. Prior to 1990, revaluations were done on an 8-year cycle but are now completed on a 4-year cycle.

Graph 1 - Percentage Change in Real Property Value



Education Debt Leveling, Lottery Funds, & Debt Service Revenue

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to the debt service for a particular purpose. Currently, there are two debt leveling plans in place: the 2006 Education Debt Leveling Plan and the 2008 Education Debt Leveling Plan (also referred to as EDLP - pronounced Ed-Lap).
- As briefly mentioned in the Property Tax section above, in order to level the effects of issuing \$250 million schools and \$25 million community college bonds authorized in the November 2006 referendum, the County Commissioners voted to increase the property tax rate by 3¢ and dedicate the proceeds from the State Education Lottery to pay the annual debt service on these bonds. Similarly, in Fiscal Year 2010, the Commissioners voted to include an additional 1.1-cent tax increase over the revenue-neutral rate to fund a \$62 million educational facilities bond authorization approved in the November 2008 referendum.
- The effect of these plans has been significant especially during the last several years as the economy slowed down. When originally conceived, the taxes would have been able to be reduced after roughly ten years of inception. With interest rates bottoming out and the tax base stalling, it will take a longer period of time before the 3.3¢ for the first Debt Leveling Plan can be reduced. The Education Debt Leveling Plans were projected on the assumption that approximately \$6 million per year would be received from the NC Education Lottery. Over the past two biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, lottery formula changes by the General Assembly have lowered the allocations and for FY 2014, we anticipate receiving \$3.68 million in lottery funds. If lottery funds were distributed based on the statutory allocation, the County should receive almost \$6.5 million in lottery funds.

Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 7 - Education Debt Leveling Reserve

Estimated balance in debt leveling funds at June 30, 2014		\$ 32,610,986
Debt service on debt leveling eligible bonds in FY 2015	24,819,296	
Federal credit payments in FY 2015	(2,427,588)	
Lottery proceeds budgeted in FY 2015	(4,833,087)	
Transfers in from Other Funds	(2,096,000)	
Debt leveling proceeds in FY 2015	<u>(14,064,440)</u>	
Addition/(reduction) in EDLP reserves in FY 2015		<u>(1,398,181)</u>
Estimated balance in debt leveling funds at June 30, 2015		<u>\$31,796,060</u>

Fund Balance Appropriated

- The Board of Commissioners has a policy that requires the County to maintain an undesignated fund balance equal to 16% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$11.4 million) and 2) the Debt Department (\$2.27 million).
- The appropriation of Fund Balance in the Debt Service Department relates exclusively to debt service from the November 2006 and November 2008 referenda not covered by NC Education Lottery proceeds. This fund balance is from the Education Debt Leveling reserve generated from the levies for the 2006 and 2008 Education Bonds respectively.
- The appropriation in Non-Departmental is the more traditional Fund Balance. For FY 2015, the Recommended budget slightly increases the unreserved fund balance appropriation from current year by \$1.59m. The Current Year budget included an appropriation of Reserved Fund Balance to the School System to hold them harmless one year due to lower property and sales tax revenue.

EXPENDITURE CHANGES

Employee Compensation Adjustment

- **Employee Benefits**
 - Due to the "health" of the Employee Health Insurance Fund, health and dental costs are projected to increase by only 2.5% for FY 2015. Retirees are able to remain on the County's health plan and are treated like an employee until they reach the age of 65. However, effective July 1, 2011, employees must remain in the County's employ for twenty years to be eligible to remain on the County's health plan. Revenue shown reflects the employee share paid by the Retirees.
 - Employee Longevity remains at the FY 2013 level. Longevity is paid each December to employees who have 7 or more years of service with the County. The longevity payment for seven years is \$578 and increases in \$34 increments for each year above 7. The maximum payment is \$2,000.
- **Performance Adjustments**
 - The budget assumes average performance adjustments of approximately 2.05%, with a range of 1% - 3%. In addition, for those employees with acceptable performance who are below their market reference point, added onto the performance increase is an "accelerator" factor to up to 50% of the employee's performance increase. The factor would not be applicable beyond the market reference point. The accelerator addresses the compression issue that has occurred over the past few years due to minimal pay adjustments being given. The total budgeted amount for Performance Adjustments and the Accelerator plus benefits is \$1,449,910.

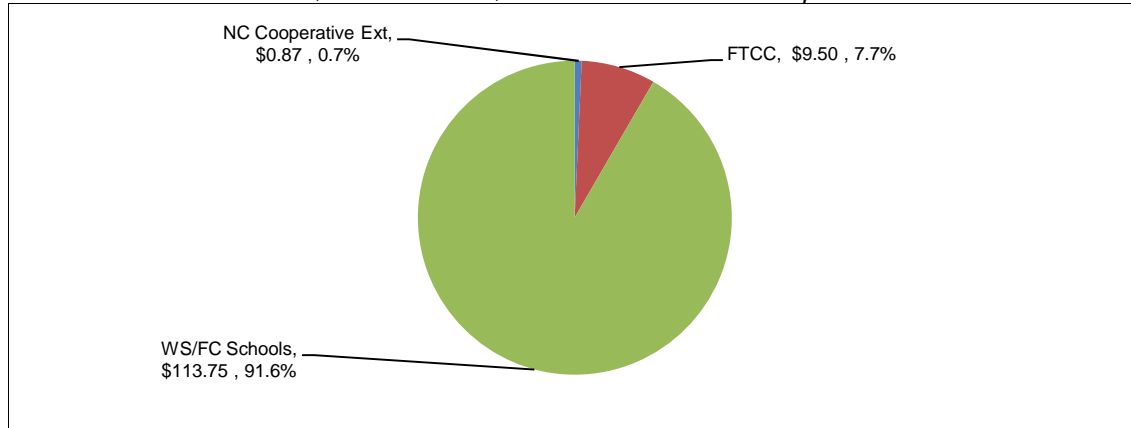
Education Service Area

- The Education Service Area comprises 31.1% of the FY 2015 Recommended General Fund expenditure budget. This area is comprised of the Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension.

Overview of Changes in Revenues, Expenditures, and County Dollars

- Chart 8 shows that while the total appropriation for the Education Service Area is \$124,159,505 for FY 2015, *North Carolina Cooperative Extension* makes up a very small portion (less than 1%) of the Education Service area.

Chart 8 – Education Service Area = \$124.1 million - \$30.9% of General Fund Expenditures



- *Forsyth Technical Community College* is 7.7% of the Service Area. There is a \$595,000 increase in County dollars for the Community College due to operating costs at the Oak Grove Center and Wexford facility. These costs were anticipated and projected therefore it is not a shock on this budget.
- The *Winston-Salem/Forsyth County School System* makes up 91.6% of the Service Area. The School Funding Formula is the basis for establishing the annual recommended School appropriation. FY2015 is the third 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 suggests that the school system should be able to generate enough fund balance to cover the opening of new schools rather than asking the County for additional resources. As with all departments, the School System may ask for resources above and beyond the results of the formula; however, these requests automatically become a part of the County's alternate service level requests.
- The General Fund expenditures for WSFCS are actually greater than the Recommended \$113.75 million shown in Chart 8 above. Of the \$64 million annual debt service payments for FY 2015, almost \$45 million is related directly to debt service associated with school construction bonds issued over the years.
- The following chart provides the calculation for the FY 2015 School Funding Formula. CM CPO means the Schools Capital Maintenance Capital Project Ordinance. Of note is that in FY 2014, the Board approved a one-time hold harmless appropriation of \$1.441 million from reserved fund balance to help the Schools. Additionally, based on their audit, the School System has a fund balance of roughly \$12 million.
- The Enrollment Factor is based on the Average Daily Membership projection compared to the final daily membership count from the previous year. The Resource Factor takes into account the increase in the tax base and sales taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the school system's chart of accounts for which the County is statutorily required to provide funding. Excluding Debt Service for school construction, the WSFCS makes up approximately 29% of the County's General Fund budget.
- In FY 2011, the Board of Commissioners approved the establishment of a Schools Capital Maintenance Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of this project ordinance is to ensure that the County's statutory responsibility for school buildings is funded appropriately. The sources of funding for these annual project ordinances will be 2/3rds bonds, an appropriation from the General Fund, and voter approved general obligation bonds. For FY 2015, \$1,735,000 of the Schools adopted appropriation will be transferred a new 2014 Capital Maintenance Capital Project Ordinance to continue this agreement.

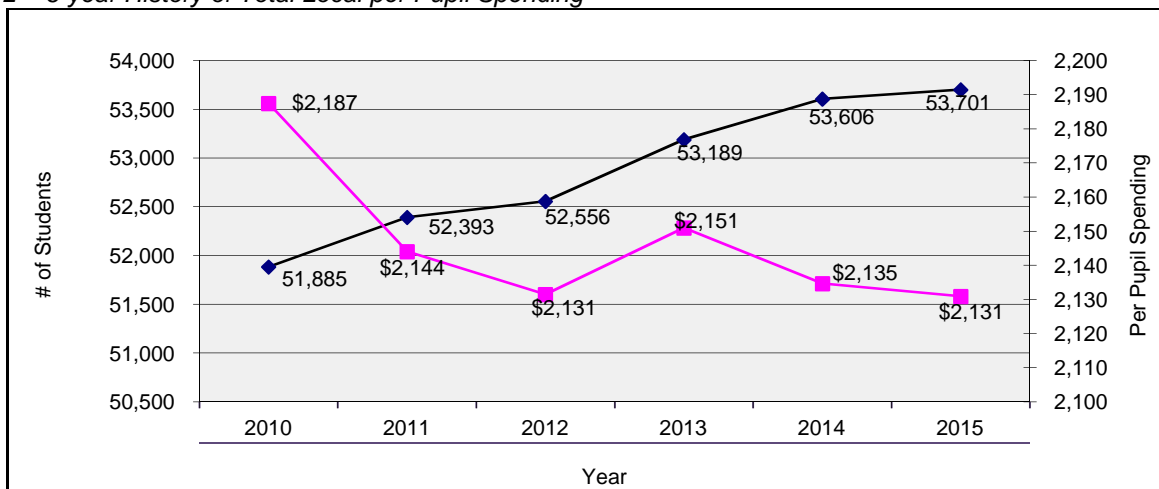
Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 9 – School Funding Formula

FY 2015 Formula	
Current Expense - FY14	\$110,242,759
Capital Outlay	4,187,686
Subtotal	114,430,445
Less Transfer to CM CPO	(1,735,000)
Less 1-time Hold Harmless from FY 2014	(\$1,441,707)
Less County Communities in Schools Appropriation	(21,375)
Total – Base Starting Point for Schools	\$111,232,363
Factors	
Enrollment Factor (from Dept of Public Instruct)	0.18%
40% of Budget	\$44,492,945
Enrollment Factor \$ +/-	\$78,850
Resource Factor	0.61%
Resource Factor \$ +/- (resource factor x Total Current Expense less Transfer)	\$683,267
Transfer to Capital Maintenance CPO	\$1,735,000
Credit for Communities in Schools	\$21,375
FY 15 Budget = Current Expense + Enrollment Factor + Resource Factor + Transfer to CM CPO	
$\$111,232,363 + 78,850 + 683,267 + 1,735,000 + 1,441,707 + \$21,375 = \$113,750,855$	

- Per Pupil Spending is an area that the County hears much about. The FY 2014 per pupil expenditures was \$2,135 based on average daily membership of 53,606 students. The FY 2015 Recommended budget decreases slightly by \$4 per pupil to \$2,131 per pupil (based on a projected average daily membership of 53,701 students per the North Carolina Department of Public Instruction (NCDPI) forecast. *Graph 2* provides a six year look at the local spending per pupil for the Winston-Salem/Forsyth County School System.

Graph 2 – 6-year History of Total Local per Pupil Spending



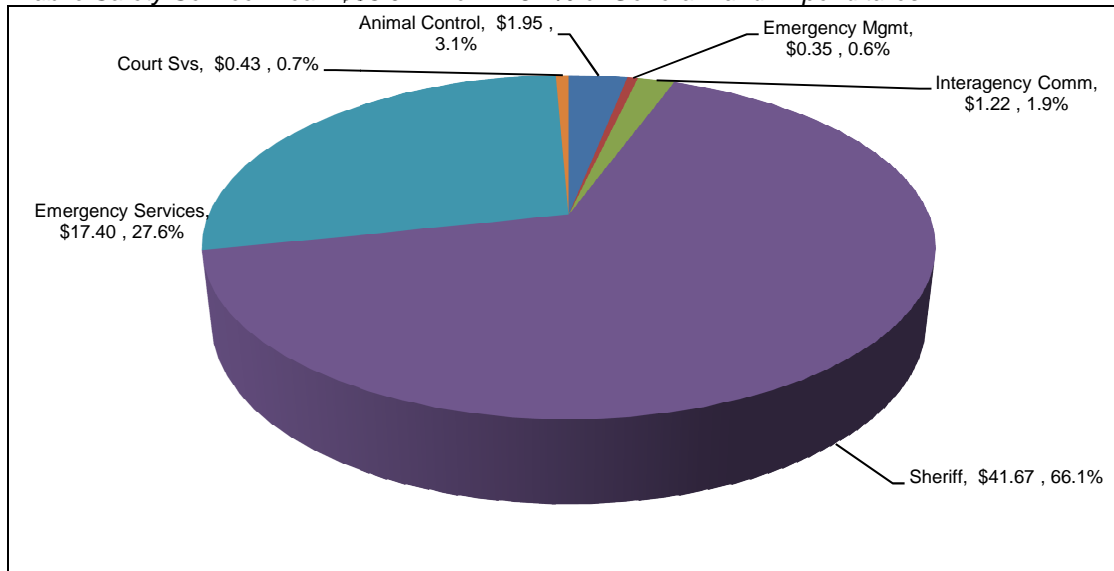
Source: Forsyth County Budget Documents FY 10-FY 14; NCDPI, Projected FY 15 ADM

Overview of Changes in Revenues, Expenditures, and County Dollars

Public Safety Service Area

- One of the core goals of the County is to provide a safe community for the public. Each of the departments within this service area is a key factor in the County meeting this objective. However, continued minimal revenue increases have not allowed the County to add new services in these departments or to add many additional resources to enhance current programs within the departments.
- The Public Safety Service Area includes the following departments: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services and Court Services. The Recommended budget for this service area is 15.7% of the total General Fund budget or \$63,021,758

Chart 10 Public Safety Service Area - \$63.0 million - 15.7% of General Fund Expenditures



Emergency Services

- The Emergency Services department consists of Fire, Emergency Medical Services, and 911 Communications.
- Emergency Services has Alternate Service Level requests for a pilot Paramedicine program in which enhanced Paramedics would actually do house calls on frequent flyers to minimize unnecessary calls to the 911 system and additional stand-by funds for the City of Winston-Salem and the Town of Kernersville for first response service. A detailed program description can be found in the Alternate Service Level Section in the Appendices. Current year, 4FT Critical Care Paramedics for the Critical Care Air & Ground Transport Program at Baptist Hospital were added. The FY 15 budget includes 6 more full time Critical Care Paramedics. These positions are fully funded by the Hospital including an overhead fee of 7%.
- Numerous staffing changes in high level positions are occurring due to retirements. These positions include the 911 Center Manager and 911 Supervisor in addition to the Operations Officer at EMS. With new employees filling these slots, challenges are anticipated as new blood is infused into the organization's top levels.

Sheriff's Office

- The Sheriff's office requested 20 deputy positions for Patrol, 6 full time Narcotics investigators, 12 Detention Officers, 3 Court Security officers, and 4 mini-COPS positions for municipalities. These positions are a part of the Alternate Service Level Section and are not a part of the Manager's recommended budget.
- The Sheriff's Office relocated into the new Public Safety facility located directly across from the Detention Center. Operating costs are increasing for FY 2015 due to electricity and natural gas costs of a much larger facility. In addition, maintenance costs for the security systems also drive the increase in County dollars.
- During FY 2015, additional construction will occur in the Public Safety Center to renovate space for Probation and Parole offices and for possibly moving the County's 911 Center into space next to the Sheriff's Communications Center. The possibility of merging the two centers is being considered with the multiple changes in staff at Emergency Services.

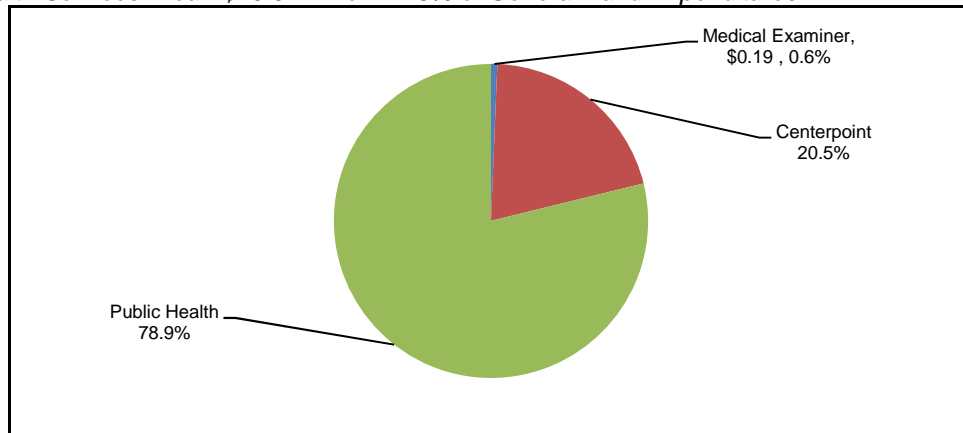
Overview of Changes in Revenues, Expenditures, and County Dollars

- Daily jail population continues to remain under 800. Much of the credit goes to the District Attorney's Office for moving old cases through the system more quickly and not allowing cases to get backlogged. In addition, the Detention Center was holding inmates for surrounding counties as they dealt with construction projects. Since most of those projects are complete, we anticipate seeing additional decreases in jail population. However, we are housing more federal inmates for whom the reimbursement is better than for other counties or the State Criminal Misdemeanant Program.

Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and CenterPoint Human Services. This service area makes up 7.5% of the Recommended FY 2015 General Fund budget.

Chart 11 - Health Services Area - \$29.97million - 7.5% of General Fund Expenditures



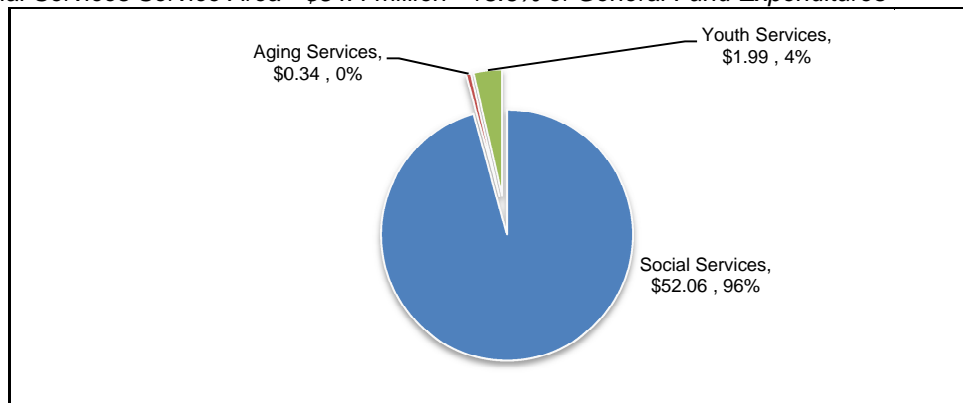
Public Health

- Dental Clinic operating issues are the main concern. Revenue in the budget includes the first of a three year grant from Kate B. Reynolds to support the Clinic operations. The intent is to begin a 3-year transition to the federally qualified health center (Southside) to operate the dental clinic for underserved populations.
- Carolina Access eliminated support for several nursing positions due to the inability of the County to keep nurses on staff. Salaries and classification changes have been made but it is still difficult to compete with the pay of the two major hospitals in the County.
- The department eliminated several positions for FY 2015 including 1FT and 1PT nursing positions for the Latino Family Planning grant program which ends June 30, 2014. 1FT position for the Syphilis Elimination grant program was also eliminated.

Social Services Service Area

The Social Services Service Area is comprised of: Social Services, Aging Services, and Youth Services. This service area makes up 13.4% of the Recommended General Fund budget.

Chart 12 - Social Services Service Area - \$54.4 million - 13.6% of General Fund Expenditures



Overview of Changes in Revenues, Expenditures, and County Dollars

Social Services

- By far, the department of Social Services makes up the majority of this service area.
- During FY 2014, 25FT positions were added to the department staff count due to continued stress related to the implementation of the State NC FAST program for Food & Nutrition Services and Medicaid. In addition, the department continues to see increased application workloads.
- The Department's customer care center and fast track areas are working well which has decreased customer wait times and freed up caseworkers to manage caseloads with little interruption.
- A departmental concern is if North Carolina decides to expand Medicaid. It is estimated that an additional 25,000 residents could become eligible which would exacerbate an already stressed system.
- By processing Medicaid cases through NC FAST rather than reverting to the old system, the County is able to receive 75% reimbursement for these cases for administration. By using a blended reimbursement rate, the Department's FY 2015 budget is flat even with adding 25 staff positions.

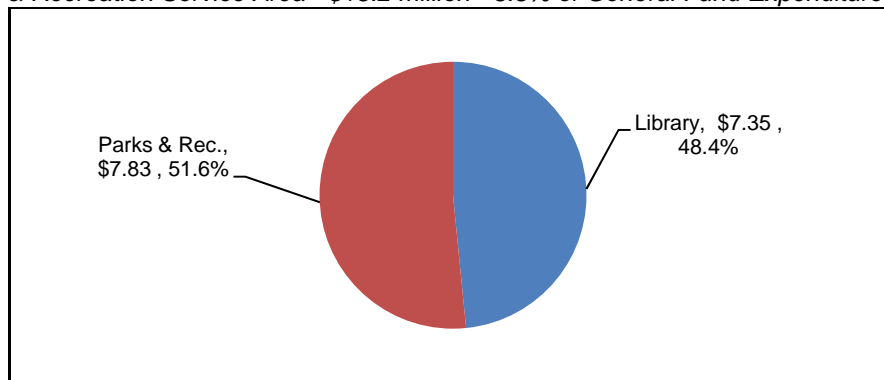
Aging Services

- Aging Services is made up of the County's appropriation for the Senior Services agency Meals on Wheels program. In the Alternate Service Level Section of the Appendices, there is a request for additional County funds for Senior Services, as well as a new request from the Shepherd Center.

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 Recommended General Fund budget.

Chart 13 - 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/renovation of the new Central, Clemmons and Kernersville branch libraries. The Capital Improvement Plan includes the issuance of \$34 million to begin the Central library construction as well as the design and planning of the other branches.
- The architectural services contract has been processed so work on the Central library is in progress.
- The FY 2015 recommended budget for the Library System keeps the budget relatively flat even going into a construction phase. The logic is in order to smooth the transition rather than dropping expenditures significantly for a year or two and then having to ramp back up. Staff at the Central branch will be disbursed to the other branch locations so that no one will be laid off during this period. In addition, Library Administration and some small services will be located at the Government Center. Some of the services moving into the Government Center include the Genealogy Services which will locate near the Register of Deeds Office and the Computer Bridge Training which will locate on the first floor. Some services will be shut down during construction. Staffing analysis and review once completion nears will have to take place to determine what level of staffing should be in a new library.

Overview of Changes in Revenues, Expenditures, and County Dollars

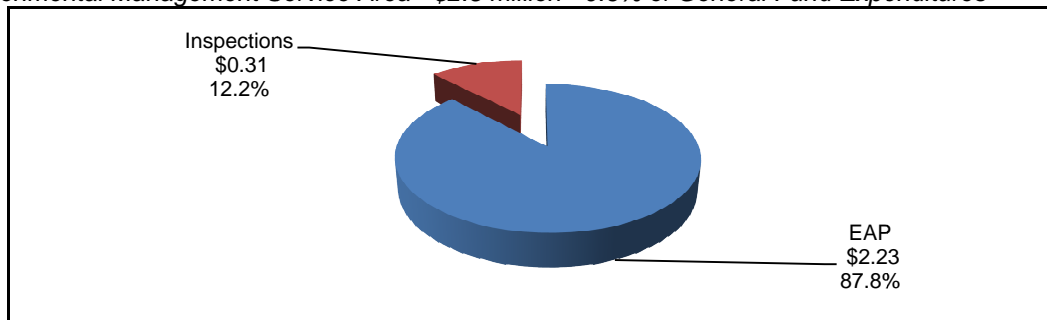
Parks and Recreation Department

- The primary issue with the Parks & Recreation Department is the issue of the cost of maintaining a former championship golf course. Because staff has not been able to reduce costs, a vendor has been selected to manage the golf course for eighteen (18) months in an attempt to get costs under control and to determine if there is a way to make the course profitable.
- The Parks & Recreation staff is in the process of completing Phase 8 projects at Triad Park. A Veteran's Memorial is being constructed with private funds.
- Parks and Recreation is scheduled to receive an issuance of \$1 million in 2/3rds Bonds for FY 2015 for the ongoing capital maintenance program. The department typically receives \$2 million but there are funds still remaining from old 2/3rds bond capital projects ordinances that need to be used soon or the County may run into some arbitrage issues.

Environmental Management Service Area

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

Chart 14 - Environmental Management Service Area - \$2.5 million - 0.6% of General Fund Expenditures



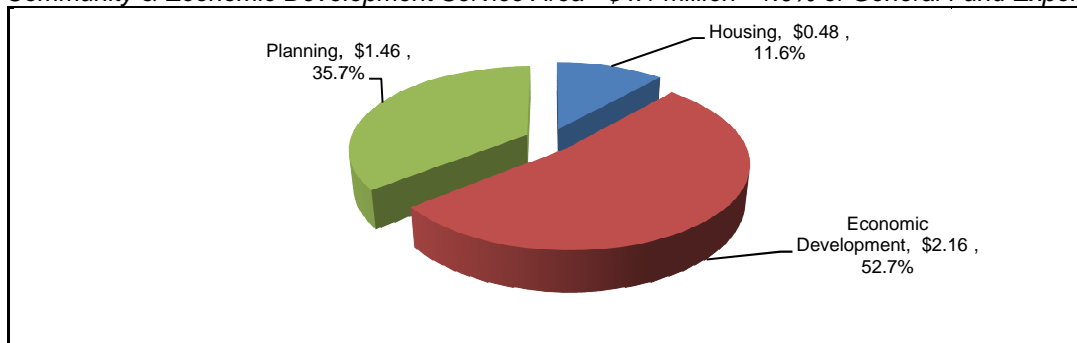
Environmental Assistance & Protection

- The Environmental Assistance & Protection (EAP) department is back to full staffing after a couple of years of being understaffed. As such, there are additional training funds for new employees.
- Part of the increase in the budget is due to taking over 100% of the costs for the recycling program in the County for the three (3) drop sites and the Schools Recycling program.
- The County's franchise agreement for recycling services in the unincorporated area is up for renewal in the Fall of 2014. At issue is the cost because of the voluntary nature of the program. The Board is very reluctant to make recycling mandatory in the unincorporated areas which causes problems with illegal dumping and other issues that EAP has to deal with.

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% of General Fund expenditures.

Chart 15 - Community & Economic Development Service Area - \$4.1 million - 1.0% of General Fund Expenditures



Overview of Changes in Revenues, Expenditures, and County Dollars

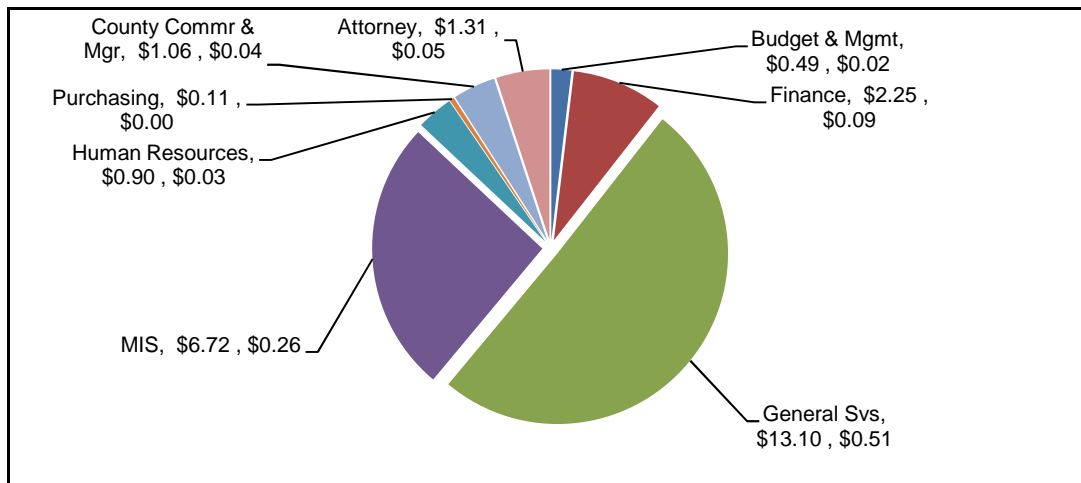
Economic Development

- The Economic Development department comprises County contributions for incentive payments and local agencies that provide economic development marketing services for the County. These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc, Kernersville Chamber of Commerce and the Piedmont Triad Partnership to name a few. All of these agencies requested increases in County funding which can be found in the Alternate Service Level section.

Administration & Support Service Area

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

Chart 16 –Administration & Support Service Area - \$25.9 million - 6.5% of General Fund Expenditures



Management Information Systems (MIS)

- MIS continues to transform. The department completed a reorganization in which the department is now split into three distinctive sections: Administration/Database Management, IT Application Solutions, and Technology Services. In addition, Print and Mail Services were moved to General Services.

General Services

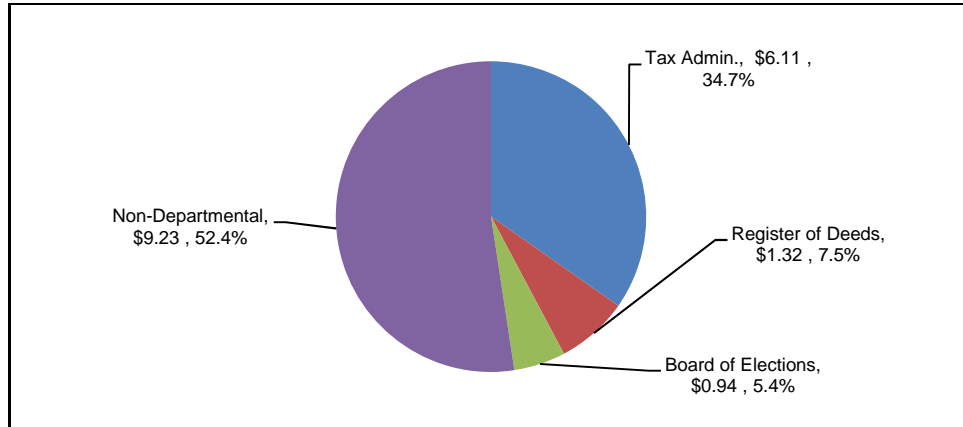
- General Services took over management of the Behavioral Health Complex from CenterPoint. These are County facilities and over the next 12 months, General Services is tasked with making sure the use of the facilities are in the best interest of the County as they are or if the County has need of the facilities. Currently, the facilities are rented by Mental Health provider agencies.
- Mail and Print Services moved to General Services from MIS. This transition appears to have worked well with no noticeable changes in service levels.
- Over the next couple of years, General Services will be heavily involved with the Library construction project, the continued upfit of the Government and Public Safety Centers, as well as possibly working to sell the old Sheriff's Administrative building. Current year, the department was able to relinquish maintenance on the old Courthouse since the sale of the property went through.
- The General Services budget does not have vehicle purchases included. Since the County now has a Motive Equipment multiyear capital project ordinance for vehicle replacements, the funds for vehicle replacements are included in a Transfer to the Motive Equipment CPO in Non-Departmental. By shifting the funds, we eliminate an unnecessary step in reallocating the funds at the beginning of the year.
- General Services is in the process of bidding the custodial work at the Hall of Justice. Although custodial positions appear in the budget, the plan is to eliminate those vacant positions and use the savings to contract this service out. The hope is that if the contracted service works well, other County facilities may move to contracted services.

Overview of Changes in Revenues, Expenditures, and County Dollars

General Government Service Area

The General Government Service Area is comprised of the following departments: Non-departmental, Register of Deeds, Board of Elections, & Tax Administration. This service area comprises 3.7% of the FY 2015 Recommended budget.

Chart 17 - General Government - \$17.6 million - 4.4% of General Fund Expenditures



Board of Elections

- For FY 2015, only the County-wide General Election will be held in November 2014. As a result, no revenue from municipalities is included in the Recommended budget. One caveat is that the City of Winston-Salem is planning to include a bond issue on the ballot that may require additional pages to be added to the ballot. The County can recoup additional costs associated with adding this bond issue to the ballot; however, the amount is nominal and has not been included in the budget.

Tax Department

- The Tax Department budget reflects a County dollar increase due to the change in the Registered Motor Vehicle System and the transition to a new Tax Collection system. The increase in the Tax Department budget is related to Collection Costs for the new RMV system (NCVTS) as well as maintenance costs on the new Tax System (NCPTS). These costs were anticipated but are also thought to produce savings on staffing.
- A Tax staffing study was completed in FY 2014 and as a result 2 fulltime positions will be eliminated (1FT eliminated July 1 and the other October 1 after a retirement) in the FY 2015 budget. Also 9 part time vacant positions are eliminated. The study was a part of the projects outlined in the FY14 Budget Ordinance.
- The State, through the NC Division of Motor Vehicles, has changed the method by which Motor Vehicle taxes are collected. Beginning in September 2013, when a person goes to renew their license tag, the person must also at that time pay their property taxes on the vehicle. This new system is called the Tag and Tax system and has been in the works for several years. There should be a bump in tax collections for FY 2015 since there will be some who will have to pay taxes based on the old system and the new system. The Tax Department is no longer charged with collecting Registered Motor Vehicle taxes.

Non-departmental

- This is a catchall department in which county-wide expenses and revenue not related to any one particular department are accounted for.
- Retiree Hospitalization is projected at current year level. While the number of retiree's are projected to be between 40-50, the number of retiree's who are aging-out of the County's plan is balancing this out. The age-out is 65 plus at minimum 20 years of service with the County.
- An offset for Salary Savings or salary slippage is also included in Non-departmental. For FY 2015, we are including salary savings at \$2.558 million. We are very comfortable with this number. Salaries are budgeted at 100% although it is known that some positions will be vacant at some point throughout the year. Because of the difficulty in predicting what positions will be vacant and for how long, we use a historical reference and include that as a negative number in the budget.

Overview of Changes in Revenues, Expenditures, and County Dollars

- With a year of experience, Unemployment costs for the County are budgeted at a \$175,000 decrease from the FY 2014 budget of \$675,000. The NC General Assembly passed legislation last year by which local governments are required to have a 1% reserve (maximum of \$20,900) of quarterly payroll set aside to pay monthly claims. The first 2 calendar quarters (the last two fiscal quarters) are the highest amounts because this is the time when the 1% reserve is being set aside.
- Non-departmental is where Performance Adjustments for county employees is budgeted. This was discussed in the employee compensation earlier in this overview.

Special Appropriations Service Area

The Special Appropriations Service Area was comprised of agencies to which the County provided a small subsidy. In FY 2014, the Board of Commissioners voted to shift these agency contracts to an appropriate County department. Senior Services was placed in its own cost center and over the next year, a determination will be made if other costs in Social Services could be placed in this Aging Services Department cost center. The Department of Social Services, Housing, Budget, Schools, CenterPoint, and Parks and Recreation received the Special Appropriation agency funds. For FY 2015, the funds for these agencies were placed in Other Contractual Services and department managers will be able to determine if service contracts, rather than direct grant appropriations to these same agencies or other agencies is more beneficial to the County's mission or if is a duplication of efforts.

The following outlines to which department these former Special Appropriations were shifted.

Social Services

- HARRY Veteran's Services
- NW Child Development
- Battered Women's Shelter
- TransAid (County share with City - per City/County Financing Agreement)
- Exchange/SCAN

Budget & Management

- Forsyth Futures

Youth Services

- JCPC Program Administration

Aging Services

- Senior Services
- TransAid (Rural Operating Assistance Program fund for Elderly/Disabled)

CenterPoint

- Enrichment Center

WSFC Schools

- Communities in Schools

Housing & Community Development

- Experiment in Self Reliance
- United Way - 10 Year Plan to End Homelessness
- Neighbors for Better Neighborhoods

Parks & Recreation

- SciWorks

Summary

As with most local governments throughout North Carolina and across the nation, Forsyth County continues to show modest economic improvement. However, as stated earlier, this improvement is much slower than any other time in recent memory. As seen in many of the service areas discussed earlier, the FY 2015 budget was prepared with a much higher degree of rational optimism than in the past 3-5 years. As stated earlier, department managers have adapted to doing more with less and employees are to be commended for staying the course and providing high levels of service through very challenging times.

Innovation and process change has been the mantra over the last few fiscal years and with modest but steady economic improvement, it is clear that Forsyth County has positioned itself to respond to challenges ahead.

Overview of Changes in Revenues, Expenditures, and County Dollars

Top Five Dollar Changes

- Some benefit can be gained from seeing a ranking of changes in Expenditures, Revenues, and County dollars. Normally, only increases of over \$500,000 would be reflected in the top County dollar increases. As reflected, one can see the impact of continued belt tightening. It is a testament to the commitment of department managers to continue to provide excellent services with limited resources.
- In the top five (5) Expenditure Change departments, some of the increase is offset with increased revenue as well. For example, although the \$930,000 increase in expenditures is due partly to the addition of 10FT Critical Care Paramedics for the Baptist Hospital Critical Care Air & Ground Transport program as well as operational increases for medical supplies and annualizing current year performance adjustments and fringe benefit increases, the department is also at the top for revenue increase. Therefore, to get a true picture of the impact of the department, looking at County dollar change is more appropriate

Top 5 Recommended Expenditure Change, by Department

	<u>Change FY 14 to FY 15</u>	
	\$	%
Emergency Services	930,493	5.6
Forsyth Technical Community College	595,664	6.7
Tax Administration	401,706	7.0
Sheriff	277,887	0.7
Public Health	107,769	0.5

Bottom 5 Recommended Expenditure Change, by Department

	<u>Change FY 13 to FY 14</u>	
	\$	%
Management Information Services	-1,442,409	-17.6
WSFC Schools	-679,590	-0.6
Debt Service	-587,688	-0.9
Register of Deeds	-145,413	-9.9
Board of Elections	-141,406	-13.1

Top 5 Recommended Revenue Change, by Department

	<u>Change FY 14 to FY 15</u>	
	\$	%
Emergency Services	1,084,210	9.9
Debt Service	853,235	7.9
Tax Administration	88,590	8.3
Parks & Recreation	37,367	0.8
Social Services	28,365	0.1

Bottom 5 Recommended Revenue Change, by Department

	<u>Change FY 14 to FY 15</u>	
	\$	%
Sheriff	-293,919	-4.3
Board of Elections	-237,513	-100.0
Court Services	-120,081	-32.2
Public Health	-117,184	-0.7
Library	-103,475	-18.2

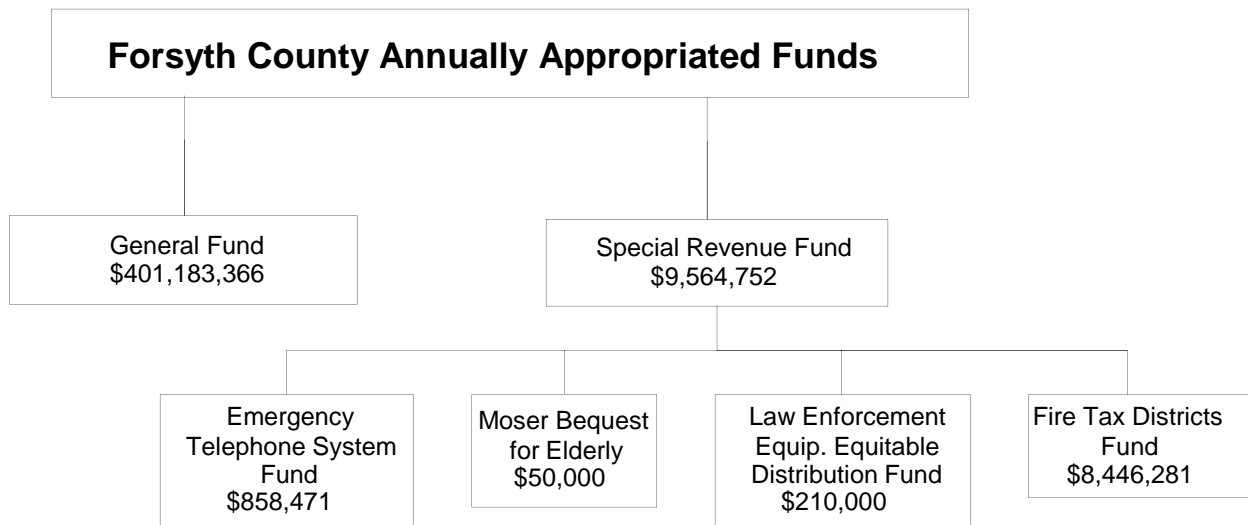
Overview of Changes in Revenues, Expenditures, and County Dollars

Top 5 Recommended County Dollar Change, by Department

	<u>Change FY 14 to FY 15</u>	
	\$	%
Forsyth Technical Community College	595,664	6.7
Sheriff	571,806	1.7
Tax Administration	313,116	6.8
Public Health	224,953	2.9
General Services	118,693	1.0

Bottom 5 Recommended County Dollar Change, by Department

	<u>Change FY 14 to FY 15</u>	
	\$	%
Debt Service	-1,440,923	-2.7
Management Information Services	-1,434,409	-17.6
WSFC Schools	-679,590	-0.6
Emergency Services	-153,717	-2.7
Social Services	-78,069	-0.5



FY 2015 All Funds - \$410,748,118

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

Summary of Annually Budgeted Funds

Below are the total resources and expenditures of all annually budgeted funds. In the General Fund, of the \$13.67 million in Fund Balance appropriated, \$2.3 million is for additional Education Debt Leveling Funds to offset Debt Service for applicable Education debt. The FY 15 costs for the existing current projects in the Capital Projects Ordinances are included in the General Fund Debt Service and in the operating costs of the related departments. All Debt Service, except approximately \$72,000 of debt service charged to the Emergency Telephone System Fund, is shown in the General Fund. The costs of the Capital Improvements Plan are for future projects. The estimated General Fund annual needs and their impact on future budgets are shown by year on pages 268-269.

Annually Budgeted

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
Revenues	378,776,114	7,920,690	744,547	1,000	54,000	387,496,351
Ad Valorem Taxes	228,644,163	6,318,458	0	0	0	
Sales Taxes	58,006,460	1,602,232	0	0	0	
Other Taxes	870,970	0	0	0	0	
Licenses & Permits	855,737	0	0	0	0	
Intergovernmental	53,681,654	0	744,547	0	50,000	
Charges for Services	24,638,199	0	0	0	0	
Earnings on Investments	355,400	0	0	1,000	4,000	
Other Revenues	11,723,531	0	0	0	0	
Expenditures	401,183,366	6,844,049	858,471	50,000	0	408,935,886
Public Safety	63,021,758	6,844,049	786,681	0	0	
Environmental Management	2,542,871	0	0	0	0	
Health	29,971,120	0	0	0	0	
Social Services	54,386,211	0	0	50,000	0	
Education	124,125,119	0	0	0	0	
Culture & Recreation	15,184,604	0	0	0	0	
Community & Economic Development	4,094,301	0	0	0	0	
Administration & Support	25,917,722	0	0	0	0	
General Government	17,609,152	0	0	0	0	
Debt	64,330,508	0	71,790	0	0	
Special Appropriations	0	0	0	0	0	
Revenues Over/(Under) Expenditures	(22,407,252)	1,076,641	(113,924)	(49,000)	54,000	(21,439,535)
Other Financing Sources/(Uses)						
Operating Transfers In						
Fire Tax Districts	1,602,232	0	0	0	0	1,602,232
Law Enforcement Equitable Distribution	210,000	0	0	0	0	210,000
Multi-year Capital Project Ordinances	2,096,000	0	0	0	0	2,096,000
State Lottery Proceeds	4,833,087	0	0	0	0	4,833,087
Total Operating Transfers In	8,741,319	0	0	0	0	8,741,319
Operating Transfers to General Fund	0	(1,602,232)	0	0	(210,000)	(1,812,232)
Fund Balance (Appropriated)	(13,665,933)	(525,591)	(113,924)	(49,000)	(156,000)	(14,510,448)

Future Budget Projections

All Funds

	FY 2014 <u>Adopted</u>	FY 2015 <u>Recommend</u>	FY 2016 <u>Projection</u>	FY 2017 <u>Projection</u>
Expenditures				
Public Safety	71,198,476	72,464,720	73,492,474	74,596,623
Environmental Management	2,463,998	2,542,871	2,591,859	2,642,124
Health	29,881,447	29,971,120	30,335,606	30,695,410
Social Services	53,486,217	54,436,211	55,489,011	56,588,217
Education	126,032,266	124,125,119	127,219,528	130,391,167
Culture and Recreation	15,136,685	15,184,604	15,412,373	15,643,559
Community & Economic Development	4,138,431	4,094,301	4,228,411	4,367,629
Administration and Support	27,464,679	25,917,722	26,310,267	26,708,890
General Government	18,520,959	17,609,152	17,873,289	18,141,389
Special Appropriations	1,584,762	-	-	-
Debt Service	64,918,196	64,402,298	62,270,164	60,684,212
Total Expenditures	414,826,116	410,748,118	415,222,983	420,459,220
Revenues				
Public Safety	28,211,530	29,257,990	29,634,468	30,077,553
Environmental Management	1,018,785	987,598	1,002,412	1,017,448
Health	15,806,523	16,044,339	16,285,004	16,521,257
Social Services	38,178,614	38,958,349	39,513,224	40,101,798
Education	1,900,152	232,024	235,504	239,037
Culture and Recreation	4,972,332	4,906,224	4,979,817	5,054,515
Community & Economic Development	240,374	125,374	60,000	60,000
Administration and Support	926,500	903,500	913,686	926,358
General Government	311,728,825	307,710,112	309,539,451	314,039,990
Special Appropriations	1,073,108	-	-	-
Debt Service	10,769,373	11,622,608	13,059,417	12,421,265
Total Revenues	414,826,116	410,748,118	415,222,983	420,459,220
Long Term Debt Information				
Existing Debt (Gross)	15.9%	15.7%	15.0%	14.4%
GROSS Existing Debt + Proposed CIP	15.9%	16.4%	15.9%	15.5%
Existing LT debt net of revenue as % of Budget (per Debt Policy)	11.9%	12.3%	11.7%	10.9%
Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue)	11.9%	13.9%	13.3%	12.7%

Future Budget Projections

All Funds

	FY 2018 Projection <u>Revaluation</u>	FY 2019 Projection	FY 2020 Projection
Expenditures			
Public Safety	75,717,415	76,855,100	78,009,935
Environmental Management	2,693,712	2,746,672	2,801,054
Health	31,060,610	31,431,289	31,807,528
Social Services	57,709,257	58,852,563	60,018,580
Education	133,641,964	136,973,897	140,388,990
Culture and Recreation	15,878,212	16,116,385	16,358,131
Community & Economic Development	4,512,172	4,662,267	4,818,154
Administration and Support	27,113,691	27,524,771	27,942,237
General Government	18,413,509	18,689,712	18,970,058
Special Appropriations	-	-	-
Debt Service	59,532,874	58,459,143	56,685,960
Total Expenditures	426,273,416	432,311,800	437,800,627
Revenues			
Public Safety	30,527,344	30,983,945	31,447,459
Environmental Management	1,032,711	1,048,203	1,063,927
Health	16,767,651	17,017,742	17,271,584
Social Services	40,699,200	41,305,563	41,921,021
Education	242,622	246,262	249,956
Culture and Recreation	5,130,332	5,207,287	5,285,397
Community & Economic Development	60,000	60,000	60,000
Administration and Support	939,220	952,275	965,525
General Government	318,423,633	323,886,439	329,730,368
Special Appropriations	-	-	-
Debt Service	12,450,701	11,604,084	9,805,390
Total Revenues	426,273,416	432,311,800	437,800,627
Long Term Debt Information			
Existing Debt (Gross)	14.0%	13.5%	12.9%
GROSS Existing Debt + Proposed CIP	15.2%	14.8%	14.4%
Existing LT debt net of revenue as % of Budget (per Debt Policy)	10.4%	9.7%	9.6%
Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue)	12.3%	11.8%	11.2%

Future Budget Projections

General Fund

	<u>FY 2014 Adopted Revaluation</u>	<u>FY 2015 Recommend</u>	<u>FY 2016 Projection</u>	<u>FY 2017 Projection</u>
Expenditures				
Public Safety	62,120,584	63,021,758	63,988,179	64,958,151
Environmental Management	2,460,513	2,542,871	2,555,325	2,604,569
Health	29,864,282	29,971,120	30,694,383	31,057,919
Social Services	53,573,508	54,386,211	55,192,769	56,020,662
Education	124,159,505	124,125,119	130,428,305	133,680,541
Culture and Recreation	15,301,713	15,184,604	15,764,207	16,000,670
Community & Economic Development	4,126,358	4,094,301	4,400,837	4,545,954
Administration and Support	27,299,434	25,917,722	28,135,359	28,563,156
General Government	14,839,297	17,609,152	15,287,815	15,517,132
Special Appropriations	1,155,808	-	-	-
Debt Service	64,918,196	64,330,508	62,198,444	60,612,562
Total Expenditures	399,819,198	401,183,366	408,645,623	413,561,316
Revenues				
Public Safety	19,196,139	19,743,238	20,037,358	20,335,870
Environmental Management	1,018,785	987,598	1,002,412	1,017,448
Health	15,806,523	16,044,339	16,285,004	16,521,257
Social Services	38,851,722	38,908,349	39,488,224	40,076,798
Education	1,900,152	232,024	235,504	239,037
Culture and Recreation	4,972,332	4,906,224	4,979,818	5,054,515
Community & Economic Development	240,374	125,374	60,000	60,000
Administration and Support	926,500	903,500	913,686	926,358
General Government	305,787,298	307,710,112	312,584,200	316,908,768
Special Appropriations	350,000	-	-	-
Debt Service	10,769,373	11,622,608	13,059,417	12,421,265
Total Revenues	399,819,198	401,183,366	408,645,623	413,561,316
Primary County Dollars				
Current Year Property Taxes	221,426,677	223,534,163	228,667,506	231,322,150
Other Ad Valorem Taxes	7,210,630	5,110,000	5,110,000	5,110,000
Other Taxes	710,000	810,000	810,000	810,000
Sales Taxes	55,932,451	58,006,460	58,762,633	60,525,512
Earnings on Investments	393,000	352,900	396,940	398,925
Hold Harmless	-	-	-	-
Fund Balance Appropriated - non-EDLP	11,246,854	11,400,000	9,000,000	9,000,000
Total Primary County Dollars	296,919,612	299,213,523	302,747,079	307,166,587
Property Tax Information				
Ad Valorem Rate without CIP	71.68	71.68	71.54	70.60
Additional Cents to Fund CIP	-	-	-	-
Estimated Penny Equivalent	3,089,100	3,118,501	3,196,464	3,276,375

Future Budget Projections

General Fund

	FY 2018 Projection Revaluation	FY 2019 Projection	FY 2020 Projection
Expenditures			
Public Safety	65,948,755	66,937,986	67,942,056
Environmental Management	2,655,098	2,706,958	2,760,198
Health	31,426,907	31,801,430	32,181,571
Social Services	56,860,973	57,713,888	58,579,597
Education	137,013,955	140,430,576	143,932,482
Culture and Recreation	16,240,680	16,484,291	16,731,555
Community & Economic Development	4,696,623	4,853,081	5,015,577
Administration and Support	28,997,658	29,438,980	29,887,239
General Government	15,749,889	15,986,137	16,225,929
Special Appropriations	-	-	-
Debt Service	59,461,294	58,387,633	56,614,520
Total Expenditures	419,051,832	424,740,960	429,870,724
Revenues			
Public Safety	20,638,839	20,946,332	21,258,416
Environmental Management	1,032,711	1,048,202	1,063,927
Health	16,767,651	17,017,742	17,271,584
Social Services	40,674,200	41,280,563	41,896,021
Education	242,622	246,262	249,956
Culture and Recreation	5,130,332	5,207,287	5,285,397
Community & Economic Development	60,000	60,000	60,000
Administration and Support	939,220	952,275	965,525
General Government	321,115,555	326,378,213	332,014,508
Special Appropriations	-	-	-
Debt Service	12,450,702	11,604,084	9,805,390
Total Revenues	419,051,832	424,740,960	429,870,724
Primary County Dollars			
Current Year Property Taxes	233,300,470	236,780,785	240,101,137
Other Ad Valorem Taxes	5,110,000	5,110,000	5,110,000
Other Taxes	810,000	810,000	810,000
Sales Taxes	62,341,277	64,211,516	66,137,861
Earnings on Investments	400,919	402,924	404,938
Hold Harmless	-	-	-
Fund Balance Appropriated - non-EDLP	9,000,000	9,000,000	9,000,000
Total Primary County Dollars	310,962,666	316,315,225	321,563,936
Property Tax Information			
Ad Valorem Rate without CIP	69.47	68.79	68.05
Additional Cents to Fund CIP			
Estimated Penny Equivalent	3,358,285	3,442,242	3,528,298

Assumptions Used 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 2015, an average of 2.05% performance increases are included in the Recommended budget. In addition to performance, an accelerator adjustment is included for those employees below market based on the compensation plan. This accelerator factor is calculated based on an acceptable performance rating and is up to 1/2 of the performance increase amount. For example, if an employee receives an outstanding performance review and receives a performance adjustment of 2%, he/she would then qualify for up to an additional 1% of the market reference point for his/her position. Employee health insurance is budgeted in all departments and reflects a 2.5% increase in premiums for FY 2015. The County contribution to the Local Government Retirement System is budgeted at the current rate for General Employees and Law Enforcement Employees. General Employees retirement rate is 7.07% while the retirement contribution rate for Law Enforcement employees increases from 7.42%. Indications are that this contribution could increase, however at the time of the publishing, no final decision had been made. For FY 2016 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 265 in this document.

Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Sheriff

FY 2015

The Sheriff's Office moved into a new Public Safety facility in 2014. Utility costs are up compared to the old facility, however, there was no natural gas in the old facility. Additional upfit will occur within the next year to move Probation & Parole staff from rented space to this facility. The Sheriff's Office requested over 40 new positions which are discussed in the Alternate Service Level section in the Appendices.

FY 2015 & Beyond Based on General Assumptions at the beginning of this section.

Future Discussion 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 have to be made. Options include establishing a law enforcement service district to ensure those using the services pay for them or municipalities establishing their own law enforcement agencies. Also, possibly combining the County's 911 Center and the Sheriff's Communication section will be discussed in the near future.

Emergency Services

FY 2015 & beyond Based on General Assumptions at the beginning of this section.

Future Decisions In the near future, the decision on whether or not to build a new Emergency Medical Services facility will need to be made. Access to major highways is no longer available in its current location. Entrance and exit ramps have been eliminated by the State Department of Transportation. Additional satellite substations in volunteer fire departments may be a more feasible option since all positions are now 12 hour positions and do not need sleeping space.

Assumptions for Environmental Management Service Area

Office of Environmental Assistance & Protection

FY 2015 Based on General Assumptions at the beginning of this section. The three County recycling drop sites and School Recycling program costs estimated at 100% of the actual contract cost. This accounts for the majority of the increase in the FY15 expenditures.

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

Assumptions Used for Future Budget Projections

Assumptions for Health Service Area

Public Health

- FY 2015** Includes deletion of several positions due to funding ending. Dental Clinic revenue includes \$350,000 grant for Kate B. Reynolds Charitable Trust to offset expenditure overruns in the Dental Clinic. The expectation is that this will provide the ability to begin a transition of this service to the federally qualified healthcare center located in the County.
- FY 2016 & beyond** No new positions or programs assumed in future years. Any new positions will more than likely have revenue associated with them.

CenterPoint Human Services

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

Assumptions for Social Service Area

Department of Social Services

- FY 2014** 25 new full time positions were added current fiscal year. These positions were added to address issues related to the transition to NCFAST system which provides one portal of application for all social services programs. Food & Nutrition and Medicaid are currently the 2 programs that have converted to the new system although a waiver has been granted if a County wishes to continue processing in the old system.
- FY2015** Because of an enhanced federal participation reimbursement rate of 75% for any applications processed using MAGI (adjusted gross income) and NC Fast, Forsyth County continues to work with NC Fast. Even with 25 new employees added, because of the blended Medicaid/FNS reimbursement rates we anticipate receiving, the DSS budget remains flat.
- FY 2016 & beyond** As the NCFAST system and other program changes stabilize, there may be staffing decreases at some point. However, no decreases are assumed in the projections.

Youth Services

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

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System

- FY 2015 & beyond** Assumes continued utilization of School Funding Formula. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes.
- FY2015, 2017, 2019** 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. The School System is requesting assistance with \$25 million for Technology Projects throughout the School System including infrastructure needs and device refreshing. Some of the projects could be financed with 2/3rds or General Obligation bonds but the majority of the projects would not be feasible for long-term financing.

Forsyth Technical Community College

- FY 2015** \$335,901 - Annualize operating costs for Phase 2 of Oak Grove Center space.
- \$118,464 - Operating expenses related to leased space in the Research Park (Wexford) facility. Includes electricity, water, natural gas, maintenance, & insurance costs.
- Capital Improvement Plan includes issuance of \$2.3 million for the continuing Capital Maintenance Program. Plan includes issuing \$2.3 million every other year (FY 2015,2017,2019) of the Plan years.
- FY 2016 & beyond** Assumes normal growth in students and operating costs.

Assumptions Used for Future Budget Projections

Assumptions for Culture & Recreation Service Area

Public Library System

FY 2015 Based on General Assumptions at the beginning of this section. There will be some service interruption for Central Library patrons as construction begins in late 2014. Operating expenditures have been included as if operations are normal for FY15. Any residual savings at the end of the year will be reserved to avoid issuing the final \$6 million of bonds in 2016.

Capital Improvement Plan includes the issuing of \$34 million of General Obligation bonds for Library renovations/replacements of the Central Library branch. Construction assumed to begin in late 2014 (calendar). Bonds approved in November 2010. Projections assume operating expenses in the new facility no different than in the current facility & should be more efficient.

Parks & Recreation

FY 2015 Operating costs held flat. A golf management company will manage the Tanglewood Golf courses in an attempt to bring operating costs down and revenue up. This will be an 18 month contract. Position changes occurred due to changes with the Affordable Care Act and the impact of part time employees if they work over a certain amount of time.

FY 2015, 2017 & 2019 In FY2015, \$1 million 2/3rds bonds projected to be issued for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. Bond funds made available to Parks & Recreation every other fiscal year. Proposed to go back to \$2 million in FY2017 and FY2019

Assumptions for Economic Development Service Area

Economic Development

FY 2015 & beyond Various economic development contracts will come in and out during the projection period. These contracts vary based on the contract stipulations and will be factored into the operating budget for the department.

Assumptions for Administration & Support Service Area

Finance

FY 2015 & beyond Based on General Assumptions at the beginning of this section. No new initiatives or positions assumed for this department.

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

Management Information Services

FY 2015 Continues to focus on reorganization into IT-Applications Solutions and IT-Networking Solutions areas.

FY 2015 & beyond No new positions are assumed during the remaining projection years. If anything, will probably see a continued decrease in number of programmers and more in making sure network and integrity of systems are controlled.

Assumptions for General Government Service Area

Tax Administration

FY 2015 Cost increases due to continued implementation of new Tax system and collection costs for the new RMV tax system. Staffing study conducted which proposed eliminating 3FT positions and reorganizing. Human Resources assisting Tax Department with classifications.

1FT and 9PT positions deleted effective July 1. 1FT position funded for 1st quarter. After employee retires, this position will be eliminated as well. As the new systems become fully functional, additional staffing changes may be warranted.

Assumptions for Special Appropriations Service Area

FY 2015 Special appropriation agencies have been shifted to departments with closely aligned missions. Department managers are charged with using funds for service contracts, if appropriate, with definitive goals and deliverables.

Assumptions Used for Future Budget Projections

REVENUES

Assumptions for Public Safety Service Area

Emergency Medical Services

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

Assumptions for Environmental Management Service Area

Environmental Assistance & Protection

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

Assumptions for Health Service Area

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

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 Culture and Recreation Service Area

Parks and Recreation

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

Assumptions for General Government Service Area

Non-Departmental

FY2015 and beyond Current Year Property Taxes – Tax revenue on real and personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of all other revenues and appropriated fund balance. The tax rate is then determined by taking this amount, and dividing it by the amount per penny the tax base supports. The ad valorem rate for FY2015 is recommended at 71.68 cents per \$100 valuation. One penny equivalent for FY2015 is \$3,118,501 which is \$208,000 less than pre-revaluation.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY 2015.

Sales Taxes – 3.17% growth assumed for FY 2015. Assumes 2% growth due to overall economic activity for FY2016 and beyond.

All Years Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's budget. Since our goal for this percentage is between 16%, as the budget grows, the unreserved fund balance also needs to grow. Each year, it is assumed we will collect 100% of revenue budgeted, and spend 96% of most expenditure accounts (excluding Schools, FTCC, and Debt). It is the County's policy to allocate any Fund Balance over 16% to Pay As You Go Capital Outlay.

Assumptions for Debt Service

Non-Departmental

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

All Funds

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	240,017,934	235,133,072	237,628,255	250,169,097	234,962,621	
Sales	52,933,206	57,483,003	56,205,087	57,792,224	59,608,692	
Occupancy Tax	558,116	450,000	575,000	560,000	560,000	
Gross Receipts	314,099	260,970	336,360	310,970	310,970	
<i>Total Taxes</i>	<i>293,823,355</i>	<i>293,327,045</i>	<i>294,744,702</i>	<i>308,832,291</i>	<i>295,442,283</i>	
Licenses & Permits	867,200	840,880	754,099	855,737	855,737	
Intergovernmental	51,313,977	54,062,319	52,336,978	54,407,451	53,731,654	
Charges for Services	24,936,829	25,219,143	23,510,582	24,933,894	24,638,199	
Interest Earnings on						
Investments	115,426	401,400	400,542	360,600	360,400	
Other Revenue	8,972,682	10,748,795	11,834,866	11,573,811	11,723,531	
Operating Transfers In	7,095,195	7,458,290	7,032,187	10,050,807	8,741,319	
Reserved FB Utilized	0	1,641,707	4,684	0	0	
Additional EDLP Utilized	4,094,304	4,350,404	4,350,404	2,265,933	2,265,933	
Fund Balance	0	9,812,632	73,459	0	0	
Refund Bonds Issued	35,090,000	0	0	0	0	
Premium on Refunding Bond	8,795,717	0	0	0	0	
Total Revenue	435,104,685	407,862,615	395,042,503	413,280,524	397,759,056	
Beginning Fund Balance	151,171,411	146,254,385	146,716,426	142,753,732	142,753,732	
Total Available Resources	586,276,096	554,117,000	541,758,929	556,034,256	540,512,788	
<u>Expenditures</u>						
Public Safety	64,950,766	69,303,563	67,386,347	76,539,677	70,652,488	
Environmental Management	2,300,110	2,460,513	2,424,129	2,582,101	2,542,871	
Health	26,453,402	29,864,282	27,914,169	30,306,171	29,971,120	
Social Services	50,186,930	53,573,508	52,543,227	54,762,957	54,386,211	
Education	123,763,149	124,159,505	124,072,722	128,559,944	124,125,119	
Culture & Recreation	14,116,252	15,301,713	14,411,768	15,611,508	15,184,604	
Community & Economic						
Development	3,765,925	4,126,358	3,986,669	4,258,240	4,094,301	
Administration & Support	24,651,256	27,299,434	25,128,676	26,499,273	25,917,722	
General Government	16,472,633	14,839,297	15,987,869	19,283,097	17,609,152	
Special Appropriations	1,633,231	1,155,808	236,396	0	0	
Operating Transfers Out	1,414,285	1,760,552	1,671,607	3,121,720	1,812,232	
Payments to Escrow Agents	753	0	0	0	0	
Human Services-If Only Prg	43,562,043	50,000	1,440	50,000	50,000	
Other Financing Uses	4,275,955	0	0	0	0	
Debt	62,793,491	64,990,056	64,004,114	64,402,298	64,402,298	
Allow for Encumbrances	0	0	0	0	0	
Total Expenditures/Uses	440,340,181	408,884,589	399,769,133	425,976,986	410,748,118	
Ending Fund Balance	146,716,426	145,996,314	142,753,732	130,801,817	130,509,217	
Total Commitments & Fund Balance	587,056,607	554,880,903	542,522,865	556,778,803	541,257,335	

General Fund

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>					
Taxes:					
Ad Valorem	233,537,613	228,645,507	230,936,201	243,850,639	228,644,163
Sales	51,508,792	55,932,451	54,743,480	56,189,992	58,006,460
Occupancy Tax	558,116	450,000	575,000	560,000	560,000
Gross Receipts	314,099	260,970	336,360	310,970	310,970
<i>Total Taxes</i>	<i>285,918,620</i>	<i>285,288,928</i>	<i>286,591,041</i>	<i>300,911,601</i>	<i>287,521,593</i>
Licenses & Permits	867,200	840,880	754,099	855,737	855,737
Intergovernmental	51,166,575	54,062,319	52,266,978	54,155,363	53,681,654
Charges for Services	24,936,829	25,219,143	23,510,582	24,933,894	24,638,199
Interest Earnings on Investments	106,525	396,100	392,399	355,600	355,400
Other Revenue	8,972,682	10,748,795	11,834,899	11,573,811	11,723,531
Operating Transfers In	7,095,195	7,458,290	7,032,187	10,050,807	8,741,319
Premium on Refunding Bond	8,795,717	0	0	0	0
Refund Bonds Issued	35,090,000	0	0	0	0
Reserved FB Utilized	0	1,641,707	4,684	0	0
Additional EDLP Utilized	4,094,304	4,350,404	4,350,404	2,265,933	2,265,933
Fund Balance	0	9,812,632	73,459	0	0
Total Revenue	427,043,647	399,819,198	386,810,732	405,102,746	389,783,366
Beginning Fund Balance	148,256,430	143,510,032	143,510,032	139,362,085	139,362,085
Total Available Resources	575,300,077	543,329,230	530,320,764	544,464,831	529,145,451
<u>Expenditures</u>					
Public Safety	57,853,634	62,120,584	60,320,668	68,908,947	63,021,758
Environmental Management	2,300,110	2,460,513	2,424,129	2,582,101	2,542,871
Health	26,453,402	29,864,282	27,914,169	30,306,171	29,971,120
Social Services	50,186,930	53,573,508	52,543,227	54,762,957	54,386,211
Education	123,763,149	124,159,505	124,072,722	128,559,944	124,125,119
Culture & Recreation	14,116,252	15,301,713	14,411,768	15,611,508	15,184,604
Community & Economic Development	3,765,925	4,126,358	3,986,669	4,258,240	4,094,301
Administration & Support	24,651,256	27,299,434	25,128,676	26,499,273	25,917,722
General Government	16,472,633	14,839,297	15,987,869	19,283,097	17,609,152
Debt Service	62,755,525	64,918,196	63,932,386	64,330,508	64,330,508
Special Appropriations	1,633,231	1,155,808	236,396	0	0
Payment to Escrow Agents	4,275,955	0	0	0	0
Allow for Encumbrances	43,562,043	0	0	0	0
Total Expenditures/Uses	431,790,045	399,819,198	390,958,679	415,102,746	401,183,366
Ending Fund Balance	143,510,032	143,510,032	139,362,085	129,362,085	127,962,085
Total Commitments & Fund Balance	575,300,077	543,329,230	530,320,764	544,464,831	529,145,451
Fund Balance Utilized/ (Gained)	4,746,398	0	4,147,947	10,000,000	11,400,000

Emergency Telephone System Fund

Statement of Revenues, Expenditures & Changes In Fund Balance

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

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		Request	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>						
911 Charges (Local)	780,511	763,903	763,903	744,547	744,547	
Total Taxes	780,511	763,903	763,903	744,547	744,547	
Other	150	0	0	0	0	
Interest Earnings	1,566	0	1,522	0	0	
Total Revenues	782,227	763,903	765,425	744,547	744,547	
Beginning Fund Balance	533,072	514,375	606,360	833,933	833,933	
Total Available Resources	1,315,299	1,278,278	1,371,785	1,578,480	1,578,480	
<u>Expenditures</u>						
Personal Services	103,677	81,374	81,374	113,031	113,031	
Maintenance Service	102,031	121,100	110,000	124,750	124,750	
Other Purchased Services	283,285	351,200	250,000	494,900	494,900	
Travel/Training	4,210	7,500	2,500	10,500	10,500	
Materials & Supplies	22,022	22,250	22,250	43,500	43,500	
Equipment	123,748	0	0	0	0	
Aid to the Government Ags.	32,000	0	0	0	0	
Public Safety Expenditures	670,973	583,424	466,124	786,681	786,681	
Debt	37,966	71,860	71,728	71,790	71,790	
Total Expenditures/Uses	708,939	655,284	537,852	858,471	858,471	
Ending Fund Balance	606,360	622,994	833,933	720,009	720,009	
Total Commitments & Fund Balance	1,315,299	1,278,278	1,371,785	1,578,480	1,578,480	

Fire Tax Districts Fund

Statement of Revenues, Expenditures & Changes In Fund Balance

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

	FY 12-13 Prior Year Actual	FY 13-14 Current Year Original Estimate		Request	FY 14-15 Continuation Recommend	Adopted
<u>Funding Sources</u>						
Taxes:						
Property	6,480,321	6,487,565	6,692,054	6,318,458	6,318,458	
Sales	1,424,414	1,550,552	1,461,607	1,602,232	1,602,232	
Total Taxes	7,904,735	8,038,208	8,153,661	7,920,690	7,920,690	
Investment Earnings	2,333	0	2,400	0	0	
Total Revenues	7,907,068	8,038,208	8,156,061	7,920,690	7,920,690	
Beginning Fund Balance	795,620	732,818	892,582	987,481	987,481	
Total Available Resources	8,702,688	8,771,026	9,048,643	8,908,171	8,908,171	
 <u>Expenditures</u>						
Public Safety-Fire Protection	6,426,159	6,599,555	6,599,555	6,844,049	6,844,049	
Other Financing Uses -						
Operating Transfers out	1,383,947	1,550,552	1,461,607	1,602,232	1,602,232	
Total Expenditures/Uses	7,810,106	8,150,107	8,061,162	8,446,281	8,446,281	
Ending Fund Balance	892,582	620,828	987,481	461,890	461,890	
Total Commitments & Fund Balance	8,702,688	8,770,935	9,048,643	8,908,171	8,908,171	

Law Enforcement Equitable Distribution Fund

Statement of Revenues, Expenditures & Changes In Fund Balance

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

	FY 12-13 Prior Year Actual	FY 13-14 Current Year Original Estimate		Request	FY 14-15 Continuation Recommend	Adopted
<u>Funding Sources</u>						
Intergovernmental	147,252	0	70,000	252,088	50,000	
Interest	4,057	4,100	3,500	4,000	4,000	
Total Revenues	151,309	4,100	73,500	256,088	54,000	
Beginning Fund Balance	1,278,929	1,188,611	1,399,900	1,263,400	1,263,400	
Total Available Resources	1,430,238	1,192,711	1,473,400	1,519,488	1,317,400	
<u>Expenditures</u>						
Other Financing Uses -						
Operating Transfers Out	30,338	210,000	210,000	1,519,488	210,000	
Total Expenditures/Uses	30,338	210,000	210,000	1,519,488	210,000	
Ending Fund Balance	1,399,900	982,711	1,263,400	0	1,107,400	
Total Commitments & Fund Balance	1,430,238	1,192,711	1,473,400	1,519,488	1,317,400	

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

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

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>						
Investment Earnings	945	1,200	721	1,000	1,000	
Total Revenues	945	1,200	721	1,000	1,000	
Beginning Fund Balance	307,360	308,549	307,552	306,833	306,833	
Total Available Resources	308,305	309,749	308,273	307,833	307,833	
<u>Expenditures</u>						
Other Financing Uses - Human Service-If Only	753	50,000	1,440	50,000	50,000	
Total Expenditures/Uses	753	50,000	1,440	50,000	50,000	
Ending Fund Balance	307,552	259,749	306,833	257,833	257,833	
Total Commitments & Fund Balance	308,305	309,749	308,273	307,833	307,833	

General Fund Revenue Sources & Expenditure Uses

Revenue Sources

	FY 2014 Adopted	FY 2015 Continuation Recommend	FY 14-15 Change \$	FY 14-15 Change %	FY 14-15 % Of Total Budget
Property Tax	228,645,507	228,644,163	(1,344)	(0.0%)	57.0%
Sales Tax	55,932,451	58,006,460	2,074,009	3.7%	14.5%
Other Taxes	710,970	870,970	160,000	22.5%	0.2%
Licenses & Permits	840,880	855,737	14,857	1.8%	0.2%
Intergovernmental	54,062,319	53,681,654	(380,665)	(0.7%)	13.4%
Charges for Services	25,219,143	24,638,199	(580,944)	(2.3%)	6.1%
Earnings On Investments	396,100	355,400	(40,700)	(10.3%)	0.1%
Other Revenues	10,748,795	11,723,531	974,736	9.1%	2.9%
Other Financing Sources	7,458,290	8,741,319	1,283,029	17.2%	2.2%
Fund Balance	15,804,743	13,665,933	(2,138,810)	(13.5%)	3.4%
Total Revenue Sources	399,819,198	401,183,366	1,364,168	0.3%	100.0%

Expenditure Uses

	FY 2014 Adopted	FY 2015 Continuation Recommend	FY 14-15 Change \$	FY 14-15 Change %	FY 14-15 % Of Total Budget
Personal Services	123,840,942	126,563,978	2,723,036	2.2%	31.5%
Professional & Technical Services	7,362,586	7,727,749	365,163	5.0%	1.9%
Purchased Property Services	5,325,094	5,089,218	(235,876)	(4.4%)	1.3%
Other Purchased Services	11,265,143	11,126,291	(138,852)	(1.2%)	2.8%
Training & Conference	796,725	763,727	(32,998)	(4.1%)	0.2%
Materials & Supplies	17,418,909	17,293,910	(124,999)	(0.7%)	4.3%
Other Operating Costs	27,522,941	26,688,506	(834,435)	(3.0%)	6.7%
PY Encumbrances	1,800,000	1,800,000	0	0.0%	0.4%
Contingency	501,029	1,095,023	593,994	118.6%	0.3%
Capital Outlay	2,255,443	655,729	(1,599,714)	(70.9%)	0.2%
Existing/Committed Debt Service	64,918,196	64,330,508	(587,688)	(0.9%)	16.0%
Payments To Other Agencies	135,051,435	134,818,892	(232,543)	(0.2%)	33.6%
Other Financing Uses	1,760,755	3,229,835	1,469,080	83.4%	0.8%
Total Expenditure Uses	399,819,198	401,183,366	1,364,168	0.3%	100.0%

General Fund Budget Summary By Service Areas

Comparison of 2014-15 Continuation Recommend To 2013-14 Adopted Budget

	2014-15		Increase (Decrease)	%	2014-15 Source of Funds		
	Continuation Recommend	2013-14 Adopted			Other	Inter- Gov't'l	County
<u>PUBLIC SAFETY</u>							
Animal Control	1,954,223	1,951,521	2,702	0.1	405,675	0	1,548,548
Emergency Management	350,770	443,500	(92,730)	(20.9)	0	0	350,770
Interagency Communications	1,219,440	1,194,636	24,804	2.1	88,195	469,282	661,963
Sheriff	41,670,638	41,392,751	277,887	0.7	4,515,921	1,981,162	35,173,555
Emergency Services	17,401,655	16,584,193	817,462	4.9	12,030,533	0	5,371,122
Court Services	425,032	553,983	(128,951)	(23.3)	0	252,470	172,562
Total Public Safety	63,021,758	62,120,584	901,174	1.5	17,040,324	2,702,914	43,278,520
<u>ENVIRONMENTAL MANAGEMENT</u>							
Environmental Assist. & Prot.	2,233,021	2,177,663	55,358	2.5	196,950	790,648	1,245,423
Inspections	309,850	282,850	27,000	9.5	0	0	309,850
Total Env. Management	2,542,871	2,460,513	82,358	3.3	196,950	790,648	1,555,273
<u>HEALTH</u>							
Medical Examiner	190,000	190,000	0	0.0	0	0	190,000
CenterPoint Human Services	6,148,706	6,149,637	(931)	(0.0)	0	100,000	6,048,706
Public Health	23,632,414	23,524,645	107,769	0.5	9,882,488	6,161,851	7,588,075
Total Health	29,971,120	29,864,282	106,838	0.4	9,882,488	6,261,851	13,826,781
<u>SOCIAL SERVICES</u>							
Social Services	52,058,298	52,167,177	(108,879)	(0.2)	465,325	36,904,916	14,688,057
Aging Services	342,700	0	342,700	100.0	0	250,000	92,700
Youth Services	1,985,213	1,406,331	578,882	41.2	0	1,288,108	697,105
Total Social Services	54,386,211	53,573,508	812,703	1.5	465,325	38,443,024	15,477,862
<u>EDUCATION</u>							
N.C. Cooperative Ext. Service	871,858	822,318	49,540	6.0	94,817	137,207	639,834
Forsyth Tech Comm. College	9,502,406	8,906,742	595,664	6.7	0	0	9,502,406
Schools	113,750,855	114,430,445	(679,590)	(0.6)	0	0	113,750,855
Total Education	124,125,119	124,159,505	(34,386)	(0.0)	94,817	137,207	123,893,095
<u>CULTURE & RECREATION</u>							
Library	7,352,639	7,465,270	(112,631)	(1.5)	122,752	343,412	6,886,475
Parks & Recreation	7,831,965	7,836,443	(4,478)	(0.1)	4,021,050	419,010	3,391,905
Total Culture & Recreation	15,184,604	15,301,713	(117,109)	(0.8)	4,143,802	762,422	10,278,380

General Fund Budget Summary By Service Areas
Comparison of 2014-15 Continuation Recommend To 2013-14 Adopted Budget

	2014-15		Increase (Decrease)	%	2014-15 Source of Funds		
	Continuation <u>Recommend</u>	2013-14 <u>Adopted</u>			<u>Diff.</u>	<u>Other</u>	<u>Inter-Gov't</u>
<u>COMMUNITY & ECONOMIC DEVELOP.</u>							
Housing & Comm. Develop.	476,566	468,586	7,980	1.7	0	20,000	456,566
Economic Development	2,156,995	2,209,282	(52,287)	(2.4)	30,374	75,000	2,051,621
Planning	1,460,740	1,448,490	12,250	0.8	0	0	1,460,740
Total Comm. & Econ. Dev.	4,094,301	4,126,358	(32,057)	(0.8)	30,374	95,000	3,968,927
<u>ADMINISTRATION & SUPPORT</u>							
Budget & Management	487,903	493,348	(5,445)	(1.1)	0	0	487,903
Management Info Services	6,717,921	8,160,330	(1,442,409)	(17.7)	11,200	0	6,706,721
Finance	2,248,033	2,204,467	43,566	2.0	60,000	0	2,188,033
General Services	13,095,084	13,001,691	93,393	0.7	376,300	450,000	12,268,784
Human Resources	895,767	921,459	(25,692)	(2.8)	0	0	895,767
Purchasing	107,990	149,430	(41,440)	(27.7)	0	0	107,990
Attorney	1,309,323	1,293,343	15,980	1.2	0	0	1,309,323
County Comm. & Manager	1,055,701	1,075,366	(19,665)	(1.8)	0	0	1,055,701
Total Admin. & Support	25,917,722	27,299,434	(1,381,712)	(5.1)	447,500	450,000	25,020,222
<u>GENERAL GOVERNMENT</u>							
Board of Elections	942,156	1,083,562	(141,406)	(13.1)	0	0	942,156
Non-Departmental	9,229,992	6,575,024	2,654,968	40.4	715,000	532,000	7,982,992
Register of Deeds	1,324,254	1,469,667	(145,413)	(9.9)	3,200,950	0	(1,876,696)
Tax Administration	6,112,750	5,711,044	401,706	7.0	1,162,057	0	4,950,693
Total General Government	17,609,152	14,839,297	2,769,855	18.7	5,078,007	532,000	11,999,145
SPECIAL APPROPRIATIONS	0	1,155,808	(1,155,808)	(100.0)	0	0	0
DEBT SERVICE	64,330,508	64,918,196	(587,688)	(0.9)	9,195,020	2,427,588	52,707,900
TOTAL	<u>401,183,366</u>	<u>399,819,198</u>	<u>1,364,168</u>	<u>0.3</u>	<u>46,574,607</u>	<u>52,602,654</u>	<u>302,006,105</u>

General Fund Expenditures By Object Level 1/Department

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>PERSONAL SERVICES</u>						
Animal Control	1,354,918	1,446,330	1,391,192	1,618,410	1,462,101	
Interagency Communications	168,221	167,435	172,800	170,110	170,110	
Sheriff	29,451,492	30,821,549	29,830,605	33,536,833	31,230,262	
Emergency Services	13,205,250	13,888,872	13,499,804	14,787,475	14,626,084	
Environmental Assist. & Prot.	1,742,171	1,800,363	1,703,001	1,802,136	1,802,136	
Inspections	1,475	1,800	750	1,800	1,800	
Public Health	14,554,729	16,778,344	14,710,815	16,906,157	16,667,700	
Social Services	22,283,576	23,359,812	22,823,071	24,710,068	24,551,929	
Youth Services	971,845	1,009,949	1,031,423	1,049,595	1,037,639	
N.C. Cooperative Extension	213,946	166,695	174,540	231,946	231,946	
Library	5,112,777	5,281,114	5,034,325	5,268,490	5,268,490	
Parks & Recreation	4,183,584	4,378,398	4,100,137	4,436,179	4,242,755	
Housing	293,353	345,248	337,998	350,593	350,593	
Budget & Management	434,156	459,278	438,118	450,883	450,883	
Management Info. Services	4,206,498	4,287,972	3,550,905	3,606,631	3,601,143	
Finance	1,665,309	1,677,577	1,686,028	1,776,017	1,717,243	
General Services	5,430,579	5,901,965	5,909,939	6,340,906	6,316,949	
Human Resources	923,311	700,419	632,277	674,207	674,477	
Attorney	1,197,064	1,243,177	1,187,461	1,249,597	1,249,597	
Board of Elections	672,936	664,694	698,503	554,432	554,432	
Co. Commissioners & Mngr.	947,790	944,540	845,627	925,035	925,035	
Register of Deeds	1,222,494	1,193,917	1,096,128	1,079,640	1,079,640	
Tax Administration	4,177,805	4,312,429	4,178,517	4,379,653	4,286,745	
Non-Departmental	2,911,912	3,009,065	3,410,000	4,452,185	4,064,289	
Total Personal Services	117,327,191	123,840,942	118,443,963	130,358,978	126,563,978	
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Animal Control	139,628	151,450	147,740	163,550	153,350	
Interagency Communications	0	20,667	250	18,021	18,021	
Sheriff	4,158,937	4,269,644	4,351,804	4,507,880	4,373,930	
Emergency Services	70,128	82,075	76,711	111,724	78,472	
Environmental Assist. & Prot.	1,270	1,750	1,750	2,050	2,050	
Medical Examiner	140,200	190,000	164,600	190,000	190,000	
Public Health	418,128	437,155	535,443	538,710	510,065	
Social Services	416,483	426,500	617,500	475,000	475,000	
Youth Services	65,528	84,566	65,858	84,566	84,566	
N.C. Cooperative Extension	20	1,270	250	2,100	2,100	
Library	19,502	20,355	20,356	20,355	20,355	
Parks & Recreation	137,888	182,880	183,282	276,380	256,850	
Housing	0	150	150	150	150	
Budget & Management	635	650	635	650	650	
Finance	81,793	161,000	261,500	161,000	161,000	
General Services	760,929	865,000	854,690	845,590	845,590	
Human Resources	42,825	46,600	40,068	40,000	40,000	

General Fund Expenditures By Object Level 1/Department

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		FY 14-15 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>PROFESSIONAL & TECH. SVCS. (Contd.)</u>					
Economic Development	50,681	0	0	0	0
Attorney	0	1,000	1,000	5,000	1,000
Board of Elections	297,416	40,149	62,553	114,600	114,600
Co. Commissioners & Mngr.	7,390	4,000	4,000	4,000	4,000
Tax Administration	424,882	304,725	292,725	321,000	321,000
Non-Departmental	71,000	71,000	71,000	75,000	75,000
Total Prof. & Tech Services	7,305,263	7,362,586	7,753,865	7,957,326	7,727,749
<u>PURCHASED PROPERTY SERVICES</u>					
Animal Control	19,210	27,293	23,498	29,874	27,374
Interagency Communications	988,726	888,030	875,671	921,686	911,359
Sheriff	475,886	475,868	535,326	618,268	535,170
Emergency Services	190,135	250,999	226,954	288,757	250,559
Environmental Assist. & Prot.	7,129	8,200	8,100	8,200	8,200
Public Health	234,922	202,392	171,506	157,652	155,387
Social Services	32,207	132,475	87,918	82,374	82,374
Youth Services	9,743	19,383	19,999	8,400	8,400
N.C. Cooperative Extension	8,242	9,650	7,302	11,700	11,700
Library	305,140	302,820	306,452	210,081	196,842
Parks & Recreation	568,937	718,138	659,949	746,914	691,129
Housing	100	100	100	100	100
Budget & Management	120	120	120	120	120
Management Info. Services	592,090	848,868	650,608	886,230	812,178
Finance	15	1,000	1,050	1,000	1,000
General Services	1,152,169	1,302,900	1,343,467	1,360,900	1,299,400
Human Resources	295	750	750	750	750
Attorney	3,635	4,380	4,280	4,380	4,380
Board of Elections	89,065	115,472	103,474	81,000	79,500
Co. Commissioners & Mngr.	0	450	490	490	490
Register of Deeds	11,930	10,000	3,000	8,000	8,000
Tax Administration	2,380	5,806	3,026	5,806	4,806
Total Purchased Prop. Svcs.	4,692,076	5,325,094	5,033,040	5,432,682	5,089,218
<u>OTHER PURCHASED SERVICES</u>					
Animal Control	23,403	34,982	24,800	31,469	31,269
Emergency Management	0	100,000	99,778	0	0
Interagency Communications	10,499	16,700	11,700	40,832	12,032
Sheriff	1,682,446	1,987,694	1,943,700	2,114,608	1,930,382
Emergency Services	588,460	914,888	876,026	975,947	968,947
Court Services	521,907	546,483	547,312	518,877	422,432
Environmental Assist. & Prot.	22,386	34,740	30,770	33,965	31,835
Public Health	613,352	554,249	685,883	633,349	629,939
Social Services	2,347,489	1,649,952	1,849,473	1,337,495	1,341,255
Youth Services	43,077	75,600	90,210	60,300	60,300

General Fund Expenditures By Object Level 1/Department

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>OTHER PURCHASED SERVICES (Contd.)</u>						
N.C. Cooperative Extension	386,818	419,415	359,030	400,427	400,427	
Library	520,320	516,794	627,826	535,622	524,165	
Parks & Recreation	499,769	573,757	506,503	593,794	632,905	
Housing	34,673	34,160	34,160	76,190	70,413	
Budget & Management	984	10,900	39,030	50,900	25,900	
Management Info. Services	1,049,282	1,263,756	1,298,591	1,541,750	1,541,500	
Finance	284,713	293,050	319,950	297,450	297,450	
General Services	342,135	397,086	462,041	448,186	446,686	
Human Resources	75,670	105,100	104,650	113,600	113,600	
Attorney	9,997	12,182	13,132	13,640	13,640	
Board of Elections	110,049	151,950	165,776	105,200	106,800	
Co. Commissioners & Mngr.	48,162	37,750	37,623	38,050	38,050	
Register of Deeds	111,893	144,100	88,548	124,714	124,714	
Tax Administration	776,033	864,855	1,441,055	2,191,650	1,361,650	
Non-Departmental	0	525,000	0	0	0	
Total Other Purchased Svcs.	10,103,517	11,265,143	11,657,567	12,278,015	11,126,291	
<u>TRAINING & CONFERENCE</u>						
Animal Control	2,327	3,725	5,964	3,725	3,725	
Interagency Communications	717	1,750	1,476	2,000	2,000	
Sheriff	65,077	114,640	83,705	163,884	150,524	
Emergency Services	26,706	35,414	33,578	105,109	44,390	
Court Services	1,624	6,000	6,000	2,000	2,000	
Environmental Assist. & Prot.	13,912	27,991	27,991	35,915	30,416	
Inspections	1,389	1,300	1,300	1,300	1,300	
Public Health	114,770	242,702	171,032	197,440	188,768	
Social Services	42,612	48,000	48,000	56,500	54,500	
Youth Services	10,665	19,000	5,568	3,000	3,000	
N.C. Cooperative Extension	12,239	13,482	12,822	15,007	12,342	
Library	10,613	29,055	28,692	25,380	25,080	
Parks & Recreation	9,224	18,385	10,486	21,750	16,900	
Housing	3,976	4,200	4,200	4,500	4,200	
Budget & Management	7,888	6,500	5,300	6,500	6,500	
Management Info. Services	6,725	25,369	10,000	25,250	25,250	
Finance	21,656	46,925	39,500	46,925	46,925	
General Services	5,912	8,600	8,025	10,000	8,600	
Human Resources	4,225	11,200	10,600	10,850	10,850	
Attorney	7,603	11,808	9,800	12,058	13,058	
Board of Elections	14,769	17,919	17,057	14,225	14,089	
Co. Commissioners & Mngr.	39,679	49,400	49,400	49,400	49,400	
Register of Deeds	583	3,650	500	2,700	2,700	
Tax Administration	39,735	49,710	43,158	48,710	47,210	
Total Training & Conference	464,626	796,725	634,154	864,128	763,727	

General Fund Expenditures By Object Level 1/Department

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>MATERIALS & SUPPLIES</u>						
Animal Control	230,384	260,175	234,774	263,002	253,254	
Interagency Communications	48,468	75,618	51,750	83,732	81,482	
Sheriff	1,872,880	2,350,567	2,630,536	3,355,061	2,459,463	
Emergency Services	925,855	922,045	882,125	1,231,952	963,268	
Court Services	702	1,500	1,500	600	600	
Environmental Assist. & Prot.	42,958	54,990	49,028	63,740	56,941	
Public Health	3,553,755	5,190,813	5,111,036	5,299,347	5,246,605	
Social Services	307,604	548,500	627,356	535,050	459,525	
Youth Services	30,884	76,508	77,898	33,375	33,375	
N.C. Cooperative Extension	108,634	127,522	120,608	132,722	129,067	
Library	1,176,130	1,245,422	1,110,325	1,282,451	1,246,782	
Parks & Recreation	1,469,315	1,575,515	1,435,310	1,602,462	1,549,715	
Housing	3,137	4,420	4,486	4,470	4,420	
Budget & Management	649	1,250	1,110	1,750	1,350	
Management Info. Services	1,602,426	1,521,450	551,906	550,450	492,200	
Finance	30,342	16,900	13,300	16,900	16,900	
General Services	3,168,396	3,228,985	4,096,018	4,244,675	4,089,475	
Human Resources	32,151	33,200	33,200	31,900	31,900	
Attorney	8,584	9,228	14,083	14,080	14,080	
Board of Elections	55,784	56,843	40,258	42,300	42,200	
Co. Commissioners & Mngr.	22,136	29,514	29,514	29,514	29,514	
Register of Deeds	42,045	40,400	43,036	56,900	56,500	
Tax Administration	26,527	47,544	28,580	47,544	35,294	
Total Materials & Supplies	14,759,746	17,418,909	17,187,737	18,923,977	17,293,910	
<u>OTHER OPERATING COSTS</u>						
Animal Control	13,339	27,566	5,689	23,150	23,150	
Interagency Communications	227	24,436	12,227	24,436	24,436	
Sheriff	431,801	591,939	351,457	584,290	580,226	
Emergency Services	182,198	263,350	188,383	247,769	241,585	
Environmental Assist. & Prot.	3,216	19,215	18,515	16,695	16,205	
Public Health	23,681	81,490	215,148	234,810	233,950	
Social Services	23,487,609	25,824,029	24,139,755	24,901,677	24,901,677	
Youth Services	137,608	70,325	14,195	60,325	60,325	
N.C. Cooperative Extension	6,293	13,211	11,910	9,625	9,625	
Library	18,142	39,710	15,625	37,895	37,745	
Parks & Recreation	28,573	65,775	98,184	133,775	132,175	
Housing	25,902	18,300	18,600	29,000	19,000	
Budget & Management	261	2,500	261	2,500	2,500	
Management Info. Services	17,415	18,915	16,100	16,200	15,650	
Finance	3,694	8,015	8,450	7,515	7,515	
General Services	88,164	77,655	78,149	77,934	77,934	

General Fund Expenditures By Object Level 1/Department

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>OTHER OPERATING COSTS (Contd.)</u>						
Human Resources	29,258	24,190	26,500	28,190	24,190	
Attorney	4,858	11,568	11,568	10,568	13,568	
Board of Elections	69,656	36,535	3,101	30,535	30,535	
Co. Commissioners & Mngr.	4,479	9,712	9,712	9,212	9,212	
Register of Deeds	650	2,600	1,050	2,700	2,700	
Tax Administration	62,095	125,975	96,110	56,045	56,045	
Special Appropriations	5,723	0	0	0	0	
Non-Departmental	158,450	165,930	427,087	168,558	168,558	
Total Other Operating Costs	24,803,292	27,522,941	25,767,776	26,713,404	26,688,506	
<u>PRIOR YEAR ENCUMBRANCES</u>						
Non-Departmental	0	1,800,000	(1,800,000)	1,800,000	1,800,000	
Total PY Encumbrances	0	1,800,000	(1,800,000)	1,800,000	1,800,000	
<u>CONTINGENCY</u>						
Court Services	0	0	0	10,523	10,523	
N.C. Cooperative Extension	0	22,000	0	24,500	24,500	
Library	0	30,000	7,500	10,000	10,000	
Management Info. Services	0	50,000	0	50,000	0	
Non-Departmental	0	399,029	0	1,050,000	1,050,000	
Total Contingency	0	501,029	7,500	1,145,023	1,095,023	
<u>PROPERTY</u>						
Animal Control	0	0	0	171,650	0	
Emergency Management	3,995	0	40,937	0	0	
Interagency Communications	0	0	49,900	0	0	
Sheriff	264,934	540,820	294,916	1,192,841	168,641	
Emergency Services	6,060	0	0	160,885	0	
Environmental Assist. & Prot.	31,478	44,364	44,364	61,550	44,258	
Public Health	57,264	37,500	0	0	0	
Youth Services	0	51,000	27,750	0	0	
Library	7,760	0	0	23,180	23,180	
Parks & Recreation	48,578	143,259	86,480	186,800	129,200	
Management Info. Services	118,452	144,000	144,000	255,000	230,000	
General Services	18,443	1,219,500	112,570	46,950	10,450	
Register of Deeds	0	75,000	0	50,000	50,000	
Tax Administration	338,705	0	2,323,070	65,000	0	
Total Property	895,669	2,255,443	3,123,987	2,213,856	655,729	
<u>DEBT SERVICE</u>						
Debt	62,755,525	64,918,196	63,932,386	64,330,508	64,330,508	
Total Debt Service	62,755,525	64,918,196	63,932,386	64,330,508	64,330,508	

General Fund Expenditures By Object Level 1/Department

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>PAYMENTS TO OTHER AGENCIES</u>						
Emergency Management	255,309	343,500	343,500	350,770	350,770	
Sheriff	245,235	240,030	240,030	254,020	242,040	
Emergency Services	226,550	226,550	226,550	233,750	228,350	
Environmental Assist. & Prot.	110,821	186,050	186,050	248,000	240,980	
Inspections	321,905	279,750	352,510	306,750	306,750	
Centerpoint Human Services	6,742,601	6,149,637	6,148,706	6,148,706	6,148,706	
Social Services	0	177,909	192,987	222,624	192,038	
Aging Services	0	0	92,700	445,000	342,700	
Youth Services	0	0	731,566	687,085	687,085	
N.C. Cooperative Ext. Svc.	43,791	49,073	49,073	50,151	50,151	
Forsyth Technical Comm. Colle	8,574,096	8,906,742	8,906,742	9,631,736	9,502,406	
WS/FC School System	114,409,070	112,695,445	112,695,445	116,315,030	112,015,855	
Parks & Recreation	0	180,336	180,336	200,000	180,336	
Housing	0	36,253	36,253	0	0	
Budget & Management	0	12,150	12,150	0	0	
Planning	1,369,469	1,448,490	1,448,490	1,460,740	1,460,740	
Purchasing	150,314	149,430	149,430	107,990	107,990	
Economic Development	1,958,879	2,209,282	2,076,477	2,304,807	2,156,995	
Special Appropriations	1,627,508	1,155,808	236,396	0	0	
Non-Departmental	533,639	605,000	605,000	605,000	605,000	
Total Payments T/O Ags.	136,569,187	135,051,435	134,910,391	139,572,159	134,818,892	
<u>OTHER FINANCING USES</u>						
WS/FC School System	0	1,735,000	1,735,000	1,735,000	1,735,000	
Housing	25,755	25,755	25,755	27,690	27,690	
Non-Departmental	4,250,200	0	2,545,557	1,750,000	1,467,145	
Total Other Financing Uses	4,275,955	1,760,755	4,306,312	3,512,690	3,229,835	
TOTAL GENERAL FUND	<u>383,952,047</u>	<u>399,819,198</u>	<u>390,958,678</u>	<u>415,102,746</u>	<u>401,183,366</u>	

General Fund Revenues By Object Level 1/Department

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year <u>Actual</u>	Original	Estimate	Request	Continuation Recommend	Adopted
<u>TAXES</u>						
Tax Administration	0	970	0	970	970	
Non-Departmental	285,918,620	285,287,958	286,591,041	300,910,631	287,520,623	
Total Taxes	285,918,620	285,288,928	286,591,041	300,911,601	287,521,593	
<u>LICENSES & PERMITS</u>						
Animal Control	191,245	230,000	137,281	210,000	210,000	
Sheriff	234,638	201,000	202,638	241,600	241,600	
Emergency Services	11,175	11,000	11,000	11,000	11,000	
Environmental Assist. & Prot.	208,058	191,920	194,220	195,820	195,820	
Public Health	130,740	117,560	117,560	105,917	105,917	
Register of Deeds	50,950	50,400	52,400	52,400	52,400	
Non-Departmental	40,395	39,000	39,000	39,000	39,000	
Total Licenses & Permits	867,201	840,880	754,099	855,737	855,737	
<u>INTERGOVERNMENTAL</u>						
Debt	2,856,946	2,388,349	2,407,968	2,427,588	2,427,588	
Emergency Management	136,000	100,000	140,715	0	0	
Interagency Communications	448,887	497,128	419,000	473,632	469,282	
Sheriff	1,774,516	2,187,830	675,876	2,076,120	1,981,162	
Court Services	337,009	372,551	371,641	252,470	252,470	
Environmental Assist. & Prot.	734,223	825,800	797,800	790,648	790,648	
CenterPoint Human Services	100,717	95,000	101,269	100,000	100,000	
Public Health	5,109,078	5,779,992	5,828,441	6,061,851	6,061,851	
Social Services	34,203,625	36,410,214	35,857,896	37,069,317	36,904,916	
Aging Services	0	0	0	250,000	250,000	
Youth Services	512,108	757,000	1,581,196	1,463,108	1,288,108	
N.C. Cooperative Extension	120,616	120,467	121,267	137,207	137,207	
Library	349,799	445,949	539,949	343,412	343,412	
Parks & Recreation	349,384	386,418	340,650	419,010	419,010	
Housing	15,600	60,000	24,000	60,000	20,000	
General Services	542,838	550,000	488,000	450,000	450,000	
Economic Development	328,200	150,000	75,000	75,000	75,000	
Board of Elections	0	237,513	227,669	0	0	
Special Appropriations	1,016,451	1,073,108	164,664	0	0	
Non-Departmental	2,230,583	1,625,000	2,103,977	1,706,000	1,711,000	
Total Intergovernmental	51,166,580	54,062,319	52,266,978	54,155,363	53,681,654	
<u>CHARGES FOR SERVICES</u>						
Animal Control	169,243	176,500	143,485	174,575	174,575	
Interagency Communications	71,496	60,635	60,635	62,445	62,445	
Sheriff	3,973,323	3,923,557	3,988,296	3,800,351	3,800,351	
Emergency Services	8,689,110	8,194,069	8,178,135	8,796,195	8,485,500	
Environmental Assist. & Prot.	3,142	600	600	600	600	
Public Health	3,728,178	5,158,251	3,685,963	4,345,536	4,345,536	

General Fund Revenues By Object Level 1/Department

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>CHARGES FOR SERVICES (Contd.)</u>						
Social Services	152,287	170,400	158,360	154,500	154,500	
N. C. Cooperative Extension	27,379	28,700	24,200	28,700	28,700	
Library	43,745	50,640	58,160	46,455	46,455	
Parks & Recreation	3,323,428	3,366,925	3,225,389	3,383,200	3,373,200	
Management Info. Services	31,735	19,000	11,000	11,000	11,000	
Finance	34,048	49,700	49,700	60,000	60,000	
General Services	151,465	34,000	57,500	66,000	66,000	
Board of Elections	5	0	11,477	0	0	
Register of Deeds	3,445,149	2,971,917	2,960,110	3,118,600	3,143,600	
Tax Administration	1,092,829	901,497	897,372	885,587	885,587	
Non-Departmental	275	112,752	200	150	150	
Total Charges for Services	24,936,837	25,219,143	23,510,582	24,933,894	24,638,199	
<u>EARNINGS ON INVESTMENTS</u>						
Social Services	98	0	0	200	0	
Library	17	100	0	0	0	
Finance	3	0	0	0	0	
Register of Deeds	2,870	3,000	2,499	2,500	2,500	
Non-Departmental	439,987	393,000	389,900	352,900	352,900	
Total Earnings on Invest.	442,975	396,100	392,399	355,600	355,400	
<u>OTHER REVENUES</u>						
Animal Control	28,949	22,000	20,859	20,600	21,100	
Interagency Communications	23,530	0	10,000	21,400	25,750	
Sheriff	366,427	261,130	272,109	350,966	263,970	
Emergency Services	2,600,865	2,741,254	2,751,991	3,534,033	3,534,033	
Environmental Assist. & Prot.	695	465	465	530	530	
CenterPoint Human Services	0	0	807,999	0	0	
Public Health	4,220,149	4,655,720	4,511,967	5,081,035	5,431,035	
Social Services	144,211	791,000	761,837	412,959	310,825	
Youth Services	300	0	1,493	0	0	
N.C. Cooperative Extension	86,939	83,867	86,842	66,117	66,117	
Library	82,222	72,950	75,491	76,297	76,297	
Parks & Recreation	647,286	649,350	588,304	663,850	647,850	
Management Info. Services	9,011	200	200	200	200	
Finance	10,860	0	150,000	0	0	
General Services	30,955	273,600	325,262	316,300	316,300	
Human Resources	16,846	0	0	0	0	
Economic Development	33,005	30,374	30,374	30,374	30,374	
Attorney	200	0	0	0	0	
Board of Elections	251	0	219	0	0	
County Commissioners & Mngr	32	0	10	0	0	
Register of Deeds	1,674	2,450	1,900	2,450	2,450	
Tax Administration	188,455	171,000	166,600	275,500	275,500	
Special Appropriations	5,412	0	0	0	0	
Non-Departmental	474,410	993,435	1,270,977	721,200	721,200	
Total Other Revenues	8,972,684	10,748,795	11,834,899	11,573,811	11,723,531	

General Fund Revenues By Object Level 1/Department

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		FY 14-15 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>OTHER FINANCING SOURCES</u>					
Debt	4,642,154	4,030,620	5,360,580	6,929,087	6,929,087
Sheriff	30,338	210,000	210,000	1,519,488	210,000
Forsyth Tech Community Col	0	322,979	0	0	0
WS/FC Schools	0	1,344,139	0	0	0
Non-Departmental	2,564,696	1,550,552	1,461,607	1,602,232	1,602,232
Total Otr Financing Sources	7,237,188	7,458,290	7,032,187	10,050,807	8,741,319
<u>FUND BALANCE</u>					
Debt	0	4,350,404	4,350,404	2,265,933	2,265,933
Sheriff	0	7,485	0	0	0
Social Services	0	0	4,684	0	0
Register of Deeds	0	200,000	0	0	0
Special Appropriations	0	0	73,459	0	0
Non-Departmental	0	11,246,854	0	10,000,000	11,400,000
Total Fund Balance	0	15,804,743	4,428,547	12,265,933	13,665,933
TOTAL GENERAL FUND	<u>379,542,085</u>	<u>399,819,198</u>	<u>386,810,732</u>	<u>415,102,746</u>	<u>401,183,366</u>

General Fund Expenditures At Object Levels 1 & 2

	FY 12-13	FY 13-14		FY 14-15		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>PERSONAL SERVICES</u>						
Salaries & Wages	82,863,687	86,085,190	84,007,560	90,724,914	88,001,996	
Other Employee Comp.	21,285	24,277	27,828	28,641	28,641	
Employee Benefits	34,425,319	37,707,285	34,385,735	39,585,583	38,513,501	
Board Compensation	16,900	24,190	22,840	19,840	19,840	
Total Personal Services	117,327,191	123,840,942	118,443,963	130,358,978	126,563,978	
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Professional & Tech. Fees	7,305,263	7,362,586	7,753,865	7,957,326	7,727,749	
Total Prof. & Tech Svcs.	7,305,263	7,362,586	7,753,865	7,957,326	7,727,749	
<u>PURCHASED PROPERTY SERVICES</u>						
Maintenance Service	2,761,152	3,322,823	3,104,064	3,670,211	3,386,784	
Rent	1,525,352	1,449,921	1,374,258	1,181,686	1,169,989	
Utility Services	362,516	442,050	465,186	500,485	472,145	
Construction Services	43,056	110,300	89,532	80,300	60,300	
Total Purchased Prop. Svcs.	4,692,076	5,325,094	5,033,040	5,432,682	5,089,218	
<u>OTHER PURCHASED SERVICES</u>						
Communications	1,021,820	1,177,319	1,091,866	1,222,744	1,184,355	
Other Purchased Services	8,163,986	9,108,006	9,571,861	10,051,571	8,939,036	
Insurance Premiums	917,711	979,818	993,840	1,003,700	1,002,900	
Total Purchased Services	10,103,517	11,265,143	11,657,567	12,278,015	11,126,291	
<u>TRAINING & CONFERENCE</u>	464,626	796,725	634,154	864,128	763,727	
<u>MATERIALS & SUPPLIES</u>						
General Supplies	3,475,097	4,428,133	4,165,438	5,178,217	3,928,132	
Energy	3,911,751	4,225,997	4,320,698	4,508,496	4,499,398	
Operating Supplies	4,607,322	4,515,339	4,530,246	5,001,434	4,630,550	
Inventory Purchases	2,765,576	4,249,440	4,171,355	4,235,830	4,235,830	
Total Materials & Supplies	14,759,746	17,418,909	17,187,737	18,923,977	17,293,910	
<u>OTHER OPERATING COSTS</u>						
Support & Assistance	23,233,964	25,483,029	23,807,255	24,560,177	24,560,177	
Claims	990,066	1,351,688	1,166,006	1,310,388	1,306,588	
Other Gen. & Administrative	579,262	688,224	794,515	842,839	821,741	
Total Operating Exps.	24,803,292	27,522,941	25,767,776	26,713,404	26,688,506	

General Fund Expenditures At Object Levels 1 & 2

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 14-15 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>PRIOR YR ENCUMBRANCES</u>	0	1,800,000	(1,800,000)	1,800,000	1,800,000	
<u>CONTINGENCY</u>	0	501,029	7,500	1,145,023	1,095,023	
<u>PROPERTY</u>						
Buildings	0	21,000	27,750	0	0	
Vehicles	98,842	1,335,759	86,480	1,028,450	129,200	
Equipment	796,827	898,684	3,009,757	1,185,406	526,529	
Total Capital Outlay	895,669	2,255,443	3,123,987	2,213,856	655,729	
<u>DEBT SERVICE</u>						
Principal	39,097,634	41,565,057	41,565,057	40,840,433	40,840,433	
Interest	23,475,532	23,328,271	22,314,961	23,438,007	23,438,007	
Fees	182,359	24,868	52,368	52,068	52,068	
Total Debt Service	62,755,525	64,918,196	63,932,386	64,330,508	64,330,508	
<u>PAYMENTS TO OTHER AGENCIES</u>						
Aid to Other Gov. Units	132,883,471	130,862,578	130,956,708	135,285,382	130,837,877	
Other Contracts, Grants, Sub.	3,685,716	4,188,857	3,953,683	4,286,777	3,981,015	
Total Pay. T/O Agencies	136,569,187	135,051,435	134,910,391	139,572,159	134,818,892	
OPER. TRANSFERS OUT	4,275,955	1,760,755	4,306,312	3,512,690	3,229,835	
TOTAL	<u>383,952,047</u>	<u>399,819,198</u>	<u>390,958,678</u>	<u>415,102,746</u>	<u>401,183,366</u>	

General Fund Revenues At Object Levels 1 & 2

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		FY 14-15 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>TAXES</u>					
Ad Valorem Taxes	233,537,613	228,645,507	230,936,201	243,850,639	228,644,163
Sales Tax - Local Option	51,508,792	55,932,451	54,743,480	56,189,992	58,006,460
Occupancy Tax	558,116	450,000	575,000	560,000	560,000
Gross Receipts Tax	314,099	260,970	336,360	310,970	310,970
Total Taxes	285,918,620	285,288,928	286,591,041	300,911,601	287,521,593
<u>LICENSES AND PERMITS</u>					
Business Licenses	40,395	39,000	39,000	39,000	39,000
Non-Business Licenses	295,268	326,400	235,681	299,680	299,680
Permits	531,538	475,480	479,418	517,057	517,057
Total Licenses & Permits	867,201	840,880	754,099	855,737	855,737
<u>INTERGOVERNMENTAL</u>					
Federal Grants	604,252	1,059,695	994,516	651,198	651,198
Other Federal Revenue	2,830,025	2,405,849	2,519,950	2,540,088	2,540,088
State Pass-Thru of Fed. Grts.	37,826,226	40,523,919	40,032,919	41,193,201	41,028,800
State Grants	3,965,662	4,229,062	4,215,639	4,235,414	4,060,414
Other State Revenues	2,905,817	2,436,644	2,725,350	2,382,107	2,342,107
Local Government Grants	2,521,322	2,925,478	1,243,801	2,686,355	2,587,047
Other Local Govt. Revenue	513,276	481,672	534,803	467,000	472,000
Total Intergovernmental	51,166,580	54,062,319	52,266,978	54,155,363	53,681,654
<u>CHARGES FOR SERVICES</u>					
General Government	4,725,297	4,058,666	3,957,465	4,101,042	4,126,042
Risk Management	31,700	31,700	31,700	42,000	42,000
Public Safety Fees	12,908,131	12,360,861	12,376,829	12,837,461	12,526,766
Environmental Protection Fees	3,077	600	600	600	600
Health Fees	3,721,969	5,150,751	3,678,029	4,340,036	4,340,036
Welfare Fees	152,262	170,400	158,360	154,500	154,500
Culture & Recreation Fees	3,367,022	3,417,465	3,283,399	3,429,555	3,419,555
Cooperative Extension Fees	27,379	28,700	24,200	28,700	28,700
Total Chgs. For Services	24,936,837	25,219,143	23,510,582	24,933,894	24,638,199
<u>EARNINGS INVESTMENTS</u>					
	442,975	396,100	392,399	355,600	355,400
<u>OTHER REVENUES</u>					
Sale of Drugs & Med. Supplies	2,325,146	3,436,000	3,436,000	3,436,000	3,436,000
Sale of Merchandise	310,716	309,605	255,748	308,557	308,557
Other Sales	243,315	238,300	967,572	243,050	243,050
Rents	178,883	473,727	503,383	528,127	516,477
Other Grants & Gifts	560,928	954,590	654,359	1,025,783	1,376,283

General Fund Revenues At Object Levels 1 & 2

	FY 12-13 Prior Year <u>Actual</u>	FY 13-14 Current Year <u>Original</u> <u>Estimate</u>		FY 14-15 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>OTHER REVENUES (Contd.)</u>					
Refunds	76,334	52,200	25,969	43,500	43,500
Deposits	0	0	675	0	0
Reimbursements	4,941,493	4,970,943	5,631,070	5,660,329	5,471,199
Overpayments	32	200	100	200	200
Miscellaneous Income	335,837	313,230	360,023	328,265	328,265
Total Other Revenues	8,972,684	10,748,795	11,834,899	11,573,811	11,723,531
<u>OTHER FINANCING SOURCES</u>					
Operating Transfers In	7,095,194	7,458,290	7,032,187	10,050,807	8,741,319
Proceeds of Gen. LT Liabilities	141,994	0	0	0	0
Total Otr Financing Sources	7,237,188	7,458,290	7,032,187	10,050,807	8,741,319
<u>FUND BALANCE</u>					
Unreserved Fund Balance	0	14,163,036	4,423,863	12,265,933	13,665,933
Reserved Fund Balance	0	1,641,707	4,684	0	0
Total Fund Balance	0	15,804,743	4,428,547	12,265,933	13,665,933
 TOTAL	 <u>379,542,085</u>	 <u>399,819,198</u>	 <u>386,810,732</u>	 <u>415,102,746</u>	 <u>401,183,366</u>