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SPECIAL REVENUE FUNDS

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

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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

LAW ENFORCEMENT EQUIPMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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

STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

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

SPECIAL FIRE TAX DISTRICT FUND

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

2012 HOUSING GRANT PROJECT ORDINANCE

This fund is used to account for new grants/projects that began in FY 2012.

2011 JUSTICE ASSISTANCE TRUST GRANT PROJECT ORDINANCE

This fund is used to account for the Justice Assistance Grant shared with the City of Winston-Salem for various equipment.

2013 HOUSING GRANT PROJECT ORDINANCE

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

2014 HOUSING GRANT PROJECT ORDINANCE

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

2015 HOUSING GRANT PROJECT ORDINANCE

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

2016 HOUSING GRANT PROJECT ORDINANCE

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

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

Fund 207 - Adopted: 6/12/2003

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

Included in the request and recommend, is \$500,000 to be used as part of a match to a grant through the NC 911 Board for the consolidation of the 911 Communications Center and Sheriff's Telecommunications Center in the Public Safety Center. This grant would also assist the County with the requirement of having a fully operational back-up 911 Communications Center.

PROGRAM SUMMARY

FY 14-15		FY 15-16		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
858,471	858,471	1,240,729	1,240,729	1,240,729

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 14-15		<u>Request</u>	FY15-16	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	833,933	822,464	1,103,805	1,103,805	1,103,805
<u>Revenues:</u>					
Appropriation of Fund Balance					
E911 Surcharge	744,547	744,587	631,532	631,532	631,532
Interest Earnings	0	3,175	0	0	
Total	744,547	747,762	631,532	631,532	631,532
Total Resources	<u>1,578,480</u>	<u>1,570,226</u>	<u>1,735,337</u>	<u>1,735,337</u>	<u>1,735,337</u>
<u>Expenditures:</u>					
Salary	113,031	71,145	113,497	113,497	113,497
Maintenance Service	124,750	118,569	126,450	126,450	126,450
Other Purchased Services	494,900	179,447	318,600	318,600	318,600
Travel/Training	10,500	8,000	13,000	13,000	13,000
General Supplies	43,500	17,470	103,500	103,500	103,500
Equipment	0	0	500,000	500,000	500,000
Aid to the Government Agencies	0	0	0	0	0
Debt	71,790	71,790	65,682	65,682	65,682
Total Expenditures	858,471	466,421	1,240,729	1,240,729	1,240,729
Estimated Fund Balance	<u>720,009</u>	<u>1,103,805</u>	<u>494,608</u>	<u>494,608</u>	<u>494,608</u>

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

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

PROGRAM SUMMARY

FY 14-15		FY 15-16		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
210,000	75,000	955,160	0	312,471

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

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 14-15		<u>Request</u>	FY 15-16	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,263,400	1,478,586	1,434,032	1,434,032	1,434,032
 <u>Revenues:</u>					
Intergovernmental	50,000	25,000	50,000	50,000	50,000
Interest Earnings	4,000	5,446	3,000	3,000	3,000
Total	54,000	30,446	53,000	53,000	53,000
 Total Resources	 <u>1,317,400</u>	 <u>1,509,032</u>	 <u>1,487,032</u>	 <u>1,487,032</u>	 <u>1,487,032</u>
 <u>Expenditures:</u>					
Supplies & Small Equipment	197,000	8,650	168,040	0	157,671
Training	13,000	3,000	0	0	
Capital Equipment > \$5,000	0	63,350	0	0	
Emergency Vehicles	0	0	787,120	0	154,800
Total	210,000	75,000	955,160	0	312,471
 Estimated Fund Balance	 <u>1,107,400</u>	 <u>1,434,032</u>	 <u>531,872</u>	 <u>1,487,032</u>	 <u>1,174,561</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

Fund 208 - Adopted 12/18/2009

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

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

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

PROGRAM SUMMARY

FY 14-15		FY 15-16		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	1,500	50,000	50,000	50,000

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 14-15			FY 15-16	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Opening Balance	306,833	306,993	306,718	306,718	306,718
<u>Revenues:</u>					
Interest Earnings	1,000	1,225	1,000	1,000	1,000
Total	1,000	1,225	1,000	1,000	1,000
Total Resources:	<u>307,833</u>	<u>308,218</u>	<u>307,718</u>	<u>307,718</u>	<u>307,718</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	1,500	50,000	50,000	50,000
Total	50,000	1,500	50,000	50,000	50,000
Estimated Fund Balance	<u>257,833</u>	<u>306,718</u>	<u>257,718</u>	<u>257,718</u>	<u>257,718</u>

STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

Fund 220

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	
Opening Balance	0	0	0	0	Estimated future activity depends on availability of funds from State.
Revenues					
Tfr From Special Revenue Fund	0	0	1,145,757		
Tfr Fr SR Fd.-Res. Equity	0	0	184,565		
Fund Balance	145,400	1,330,150	0		
State Public School Bldg. Cap.	436,200	39,267,488	36,465,425	559	
Lottery Proceeds	0	44,316,322	41,512,753	3,731,269	
County Match (Bond Fd)	0	10,580,670	10,580,496		
Interest Earnings	0	162,074	162,074		
Total	581,600	95,656,705	90,051,070	3,731,828	
Total Resources	581,600	95,656,705	90,051,070	3,731,828	
Expenditures					
School Construction Projects	581,600	51,340,383	48,538,317	559	
Debt Service Paid with Lottery Proceeds	0	44,316,322	41,512,753	3,731,269	
Total	581,600	95,656,705	90,051,070	3,731,828	
Estimated Fund Balance	0	0	0	0	

FIRE TAX DISTRICT FUNDS

	Est. Avail.		FY 15	FY 16			Tax Rate	Fund	Total
	FY 15	Fund Bal		Req.	Recom.	Adopted	Revenue	Balance	
	Approp.	At 6/30/15						Approp.	Approp.
Beeson Cross Rds* (F)	277,876	40,962	.088	.088	.088	.088	249,795	36,000	285,795
Beeson Cross Rds SD	26,117	3,598	.088	.088	.088	.088	26,580	3,000	29,580
Belews Creek** (P)	244,522	12,889	.075	.075	.075	.075	234,955	9,593	244,548
City View* (P)	27,146	7,815	.080	.100	.080	.090	30,950	0	30,950
Clemmons** (F)	1,161,449	163,767	.050	.060	.050	.060	1,372,205	70,000	1,442,205
Forest Hill**	215,177	664	.085	.100	.085	.090	9,950	598	10,548
Griffith* (P)	105,297	20,190	.055	.055	.055	.055	103,365	0	103,365
Gumtree** (P)	75,508	5,908	.100	.100	.100	.100	58,520	4,818	63,338
Horneytown** (P)	209,891	14,605	.110	.110	.110	.110	204,745	11,300	216,045
King of Forsyth Co.** (F)	322,668	37,800	.065	.065	.065	.065	337,390	0	337,390
Lewisville** (F)	1,269,377	52,639	.078	.080	.078	.080	1,281,580	39,906	1,321,486
Mineral Springs** (P)	164,991	11,963	.085	.100	.085	.090	156,450	10,769	167,219
Min. Springs Svc. Dist.	6,314	156	.085	.100	.085	.090	6,145	141	6,286
Mt. Tabor** (F)	70,810	5,473	.075	.075	.075	.075	67,235	2,960	70,195
Old Richmond** (P)	386,120	22,988	.090	.0950	.090	.095	401,125	17,556	418,681
Piney Grove* (F)	595,338	68,449	.115	.1425	.115	.130	693,455	0	693,455
Rural Hall** (F)	436,855	24,723	.096	.105	.096	.105	429,470	0	429,470
Salem Chapel** (P)	69,769	9,565	.090	.120	.090	.120	94,015	0	94,015
South Fork* (F)	6,034	6,386	.050	.060	.050	.060	5,430	595	6,025
Talley's Crossing** (P)	129,247	21,061	.080	.100	.080	.090	149,914	0	149,914
Triangle*	95,909	5,513	.092	.092	.092	.092	87,840	4,962	92,802
Union Cross** (P)	233,547	29,259	.100	.100	.100	.100	238,575	0	238,575
Vienna* (F)	491,643	40,113	.075	.075	.075	.075	480,285	25,000	505,285
Walkertown** (P)	331,085	24,001	.095	.110	.095	.095	318,740	18,000	336,740
West Bend*	46,096	1,354	.078	.080	.078	.080	47,730	0	47,730

*Fire Protection District

(P) Part-time Employees

(F) 24 Hour Employees

**Fire/Rescue Districts

SD = Service District

2012 HOUSING GRANT PROJECT ORDINANCE

Fund 238

This fund is used to account for new grants/projects that will begin in FY 2012.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			<u>TOTALS</u> <u>AT 6-30-15</u>	<u>ACTIVITY</u> <u>2015-16</u>	<u>FUTURE</u> <u>ACTIVITY</u>
Opening Balance	0	0	0	0	0
Revenues					
2011 WSFC HOME	254,700	254,700	222,300	0	0
Home Program Income	0	138,120	138,120	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	44,925	44,925	44,925	0	0
2011 Urgent Repair Program	75,000	75,000	60,651	0	0
NC Division of Environmental Health	237,700	237,700	9,277	0	0
Interest Earnings	0	0	298	0	0
Total	624,325	762,445	487,571	0	0
Total Resources	624,325	762,445	487,571	0	0
Expenditures					
2011 WSFC HOME	254,700	254,700	222,300	0	0
2011 WSFC HOME (Local Match)	56,925	56,925	57,223	0	0
Home Program Income	0	138,120	138,120	0	0
2011 Urgent Repair Program	75,000	75,000	60,651	0	0
NC Division of Environmental Health	237,700	237,700	9,277	0	0
Total	624,325	762,445	487,571	0	0
Estimated Fund Balance	0	0	0	0	0

2011 JUSTICE ASSISTANCE TRUST GRANT PROJECT ORDINANCE

Fund 255

Used to account for the Justice Assistance Grant shared with the City of Winston-Salem.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
Opening Balance	0	0	0	61,182	0
Revenues					
Revenue	220,673	220,673	220,673	0	0
Interest Earnings	0	826	1,080	0	0
Total	220,673	221,499	221,753	0	0
Total Resources	220,673	221,499	221,753	61,182	0
Expenditures					
Sheriff Equipment	160,336	160,576	100,234	60,518	0
City of Winston-Salem	60,337	60,923	60,337	664	0
Total	220,673	221,499	160,571	61,182	0
Estimated Fund Balance	0	0	61,182	0	0

2013 HOUSING GRANT PROJECT ORDINANCE

Fund 239

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
Opening Balance	0	0	0	4,267	0
Revenues					
2012 WSFC HOME	167,800	167,800	167,547	253	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	25,755	25,755	25,755	0	0
2012 CDBG Scattered	400,000	400,000	208,081	1,000	0
Single Family Rehabilitation	200,000	200,000	153,444	46,556	0
Duke HELP Loan Pool	150,000	150,000	0	0	0
Interest Earnings	0	0	85	0	0
Total	955,555	955,555	566,912	47,809	0
Total Resources	955,555	955,555	566,912	52,076	0
Expenditures					
2012 WSFC HOME	167,800	167,800	167,547	253	0
2012 WSFC HOME Local Match	37,755	37,755	33,573	4,267	0
2012 CDBG Scattered Site	400,000	400,000	208,081	1,000	0
Single Family Rehabilitation	200,000	200,000	153,444	46,556	0
Duke HELP Loan Pool	150,000	150,000	0	0	0
Total	955,555	955,555	562,645	52,076	0
Estimated Fund Balance	0	0	4,267	0	0

2014 HOUSING GRANT PROJECT ORDINANCE

Fund 240

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
Opening Balance	0	0	0	112,922	80,522
Revenues					
2013 WSFC HOME	167,800	167,800	6,726	100,000	61,074
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	25,755	25,755	25,755	0	0
Forsyth County IDA	26,582	26,582	57,582	0	0
CDBG Program Income	150,000	153,338	82,022	0	0
CDBG NC Catalyst Program	70,000	70,000	27,900	27,900	14,200
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
Interest Earnings	0	0	493	0	0
Total	527,137	530,475	275,918	127,900	75,274
Total Resources	527,137	530,475	275,918	240,822	155,796
Expenditures					
2012 WSFC HOME	167,800	167,800	6,726	100,000	61,074
2012 WSFC HOME Local Match	37,755	37,755	5,530	25,000	7,718
Forsyth County IDA	26,582	26,582	39,400	7,400	10,782
CDBG Program Income	150,000	153,338	20,000	0	62,022
CDBG NC Catalyst Program	70,000	70,000	27,900	27,900	14,200
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
Total	527,137	530,475	162,996	160,300	155,796
Estimated Fund Balance	0	0	112,922	80,522	0

2015 HOUSING GRANT PROJECT ORDINANCE

Fund 241

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			TOTALS <u>AT 6-30-15</u>	ACTIVITY <u>2015-16</u>	FUTURE <u>ACTIVITY</u>
Opening Balance	0	0	0	40,937	39,855
Revenues					
CDBG NSP Program Income	50,000	50,000	13,643	0	0
2014 WSFC HOME	176,400	176,400	2,400	60,000	114,000
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	27,690	27,690	27,690	0	0
HOME Program Income	200,000	238,099	50,433	25,000	0
Interest Earnings	0	0	165	0	0
Total	466,090	504,189	106,331	85,000	114,000
Total Resources	466,090	504,189	106,331	125,937	153,855
Expenditures					
2014 WSFC HOME	176,400	176,400	2,400	60,000	114,000
2014 WSFC HOME Local Match	39,690	39,690	0	0	39,855
HOME Program Income - B/O	200,000	238,099	49,351	26,082	0
CDBG NSP Program Income - B/O	50,000	50,000	13,643	0	0
Total	466,090	504,189	65,394	86,082	153,855
Estimated Fund Balance	0	0	40,937	39,855	0

2016 HOUSING GRANT PROJECT ORDINANCE

Fund 242

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

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE		
			<u>TOTALS</u> <u>AT 6-30-15</u>	<u>ACTIVITY</u> <u>2015-16</u>	<u>FUTURE</u> <u>ACTIVITY</u>
Opening Balance	0	0	0	0	29,690
Revenues					
2015 WSFC HOME	176,400	176,400	0	90,000	86,400
Municipalities	12,000	12,000	0	12,000	0
Transfer from General Fund	27,690	27,690	0	27,690	0
2015 Urgent Repair Program	100,000	100,000	0	40,000	60,000
Interest Earnings	0	0	0	0	0
Total	316,090	316,090	0	169,690	146,400
Total Resources	316,090	316,090	0	169,690	176,090
Expenditures					
2015 WSFC HOME	176,400	176,400	0	90,000	86,400
2015 WSFC HOME Local Match	39,690	39,690	0	10,000	29,690
2015 Urgent Repair Program	100,000	100,000	0	40,000	60,000
Total	316,090	316,090	0	140,000	176,090
Estimated Fund Balance	0	0	0	29,690	0