

# Financial Table of Contents

|  |    |
|--|----|
| Overview of Changes in Revenues, Expenditures, & County Dollars .....    | 2  |
| Summary of FY 2016-2017 Budget Changes .....                             | 4  |
| Future Budget Projections .....  | 27 |
| Revenue Changes .....  | 5  |
| Expenditure Changes .....  | 9  |
| Future Budget Projections .....  | 27 |
| Assumptions for Future Budget Projections .....                          | 29 |
| Forsyth County Annually Appropriated Funds .....                         | 33 |
| Summary of Annually Budgeted Funds .....                                 | 34 |
| Statement of Changes - All Funds .....                                   | 35 |
| Statement of Changes - General Fund .....                                | 36 |
| Statement of Changes - Law Enforcement Equitable Distribution Fund ..... | 39 |
| Statement of Changes - Fire Tax District Fund .....                      | 40 |
| Statement of Changes - Moser Bequest .....                               | 41 |
| Statement of Changes - Emergency Telephone System Fund .....             | 42 |
| General Fund Revenue Sources & Expenditure Uses .....                    | 43 |
| General Fund Expenditure by Object Level 1/Department .....              | 44 |
| General Fund Revenues by Object Level 1/Department .....                 | 50 |

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & 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, which is 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 to four year terms. Two Commissioners are elected from one district (District A), four from the second district (District B), and one at-large. The Board of Commissioners meets every other Monday (normal schedule the second and fourth Mondays of each month) to adopt local regulations and ordinances, establish policies, make appointments to Boards and Commissions, and set the level of services provided to County residents. Prior to the bi-weekly Board meetings, the Board holds weekly briefings each Thursday to review agenda items for consideration at the regular Board meetings every other Monday. These briefings provide an opportunity for staff to review items in detail and answer any questions Board members may have prior to voting.

Forsyth County is empowered by State statute to levy a property tax on both real and personal properties located within its boundaries. The Board of Commissioners annually adopts a balanced budget and establishes a tax rate to support 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 this 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 2014 State demographer certified population estimate of 364,748 and a workforce of more than 175,000 plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of May 2016 was 4.5%. The County's per capita income is \$26,014.

## **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & 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 many existing services or initiated new programs without a committed revenue source, continued efforts at right-sizing, re-organizing, and re-engineering work processes, and other cost control efforts have provided 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. For example, one innovative expansion of service would be the County's Mobile Integrated Healthcare Program where County Emergency Services professionals are making proactive calls to check on individuals who frequently use the emergency departments at Wake Forest University Baptist Medical Center and Novant Hospital in order to avoid costly and often time-consuming transports.

Forsyth County continues to transition from strict manufacturing and agriculture to a more balanced economy with growth in the medical, medical research, manufacturing and services sectors. Projects such as the construction of a new Veteran's Administration hospital in Kernersville, continued development in the Innovation's Quarter in downtown Winston-Salem, and economic development projects in manufacturing and higher education reflect the diversity that the County seeks.

### **FY 2016-2017 Adopted Budget**

The FY 2016-2017 budget is focused on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy; 2) the 14% fund balance policy, 3) the Education Debt Leveling Plans for the 2006 and 2008 Education Bonds which increased taxes one time to retire School and Community College debt, 4) the School funding formula which uses economic indicators and enrollment data to determine the recommendation for School funding, and 5) the Library Debt Leveling Plan which allocated a portion of the most recent tax increase in FY 2016 to assist with retirement of Library Bond debt. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provides resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the recommended budget.

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

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

The FY 2016-2017 Adopted General Fund budget reflects a fiscal position three years after a revaluation year which, for the first time, resulted in negative tax base growth. Normally after a revaluation, it is anticipated that for at least the two subsequent years, growth between 2% - 4% would be realized in the tax base. The good news is that the tax base estimate, used to calculate the FY 2017 tax rate for the adopted budget, reflects improvement over the FY 2016 base and, as a result, the total estimated taxable value for FY 2017 is 2.6% (\$779 million) higher than the base used to calculate the FY 2016 tax revenue. As we prepared the FY 2017 budget, the 2017 revaluation was in mind as it will be the first revaluation since the negative revaluation in 2013 and improvement is expected to continue.

The FY 2016-2017 Adopted General Fund budget is \$422,769,028, an increase of \$8,205,557 or 1.98% over the FY 2016 budget. The Adopted budget reflects the same tax rate of 73.10¢ per \$100 valuation as realized in the current year.

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

Of the Adopted 73.10¢ tax rate, 4.51¢ is designated for the 2006 and 2008 Education Debt Leveling Plans (EDLP) to level debt resulting from Education bond referendums approved in November 2006 and November 2008 and 0.6¢ is designated for the Library Debt Leveling Plan to offset the debt service on library bonds approved in November 2010.

|                                    |                             |
|------------------------------------|-----------------------------|
| <i>FY 2016-2017 Adopted Budget</i> | <i>\$422,769,028</i>        |
| <i>FY 2015-2016 Adopted Budget</i> | <i><u>\$414,563,471</u></i> |
| <i>Budget-to-Budget \$ Change</i>  | <i><u>+\$8,205,557</u></i>  |
| <i>Budget-to-Budget % Change</i>   | <i>+1.98%</i>               |

### Summary of FY 2016-2017 Budget Changes

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. The following table provides a look at the overall County Dollar Changes from the Adopted FY 2016 budget to the Adopted FY 2017 budget.

| <b>County Dollar Changes FY 2016 - FY 2017</b> |                  |                  |                      |
|--|------------------|------------------|----------------------|
|  | Expenditures     | Revenue          | County Dollar Change |
| WS/FC Schools                                  | 3,145,153        |                  | 3,145,153            |
| Sheriff  | 2,490,336        | (16,565)         | 2,506,901            |
| Public Health                                  | 221,384          | (952,586)        | 1,173,970            |
| Tax Administration                             | 476,447          | (478,930)        | 955,377              |
| Emergency Services                             | 1,012,646        | 246,785          | 765,861              |
| General Services                               | 327,352          | (51,700)         | 379,052              |
| Social Services                                | 1,772,343        | 1,424,076        | 348,267              |
| Economic Development                           | 228,920          | 0                | 228,920              |
| Parks and Recreation                           | 284,600          | 126,733          | 157,867              |
| Forsyth Technical Community College            | 146,098          | 0                | 146,098              |
| Library  | 191,198          | 53,010           | 138,188              |
| Board of Elections                             | 91,811           | (39,990)         | 131,801              |
| Environmental Assistance and Protection        | 208,874          | 46,500           | 116,374              |
| Interagency Communications                     | 41,417           | (59,746)         | 101,163              |
| City/County Departments                        | 100,700          | 0                | 100,700              |
| Medical Examiner                               | 96,250           | 0                | 96,250               |
| Finance  | 81,295           | 0                | 81,295               |
| Aging Services                                 | 74,630           | 0                | 74,630               |
| Housing  | 73,626           | 0                | 73,626               |
| Attorney                                       | 121,023          | 0                | 71,023               |
| Human Resources                                | 66,992           | 0                | 66,992               |
| MapForsyth                                     | (63,432)         | (121,833)        | 58,401               |
| Animal Control                                 | 131,443          | 80,000           | 51,443               |
| MIS  | 29,544           | (11,000)         | 40,544               |
| County Commissioners and Manager               | 33,471           | 0                | 33,471               |
| NC Cooperative Extension                       | 47,645           | 39,437           | 8,208                |
| Budget and Management                          | 20,522           | 15,000           | 5,522                |
| Community Grants                               | 3,520            | 0                | 3,520                |
| CenterPoint Human Services                     | 0                | 0                | 0                    |
| Court Services                                 | (14,611)         | 22,133           | (36,744)             |
| Register of Deeds                              | 22,354           | 82,404           | (60,050)             |
| Youth Services                                 | (283,745)        | (172,136)        | (111,609)            |
| Debt Service                                   | (2,865,353)      | 219,973          | (3,085,326)          |
| Non-Departmental                               | <u>(108,896)</u> | <u>7,753,992</u> | (7,645,096)          |
|  | <u>8,205,557</u> | <u>8,205,557</u> |                      |

Chart 1 provides a glance at the changes in General Fund revenues for FY 2017. The data is at the second highest accounting level for the County. As shown in the chart below, revenue from Ad Valorem Taxes carry the increase for the General Fund

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

for FY 2017. However, Intergovernmental Revenue and Sales Taxes also reflect increases which mitigate the need for a tax increase.

Chart 2 provides a look at General Fund expenditure changes. The leading contributor to the expenditure increase is due to Personal Services costs for annualizing current year employee performance appraisals, an increase in employee health benefit costs of 11%, and recommended employee performance adjustments at an average of 2.58%. The range for performance adjustments is 1.0%-4.0% with an average rating of 3.1 plus an accelerator of up to 50% of an employee's performance adjustment up to market if he/she falls below the market reference point. Compensation adjustments for FY 2017 are \$188,457 higher than the adjustments for FY 2016. In addition, the County budgets 100% of the salary costs for positions although there will be vacancies during the year. These vacancies are captured through a negative budget for "Salary Savings". For FY 2017, -\$2,544,000 is included in Non-departmental for Salary Savings.

The increase in Contingency is skewed because of the inclusion of several "enhanced" contingency items that may or may not occur in FY 2017, including funds for possible increases in personal services related costs for Forsyth Technical Community College, funds for Crime Scene division of the Sheriff if the consolidation with the City of Winston-Salem does not go through, and additional equipment rental fees for the Board of Elections if the Board of Elections decides to have more voting sites. The most significant increase in Contingency however is the inclusion of funding to assist with debt leveling as a result of the November 2016 referendum.

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

| <u>Total By Revenue Source</u>  | <u>FY 2016</u>              | <u>FY 2017</u>              | <u>Budget to Budget</u>   |                    |
|---------------------------------|-----------------------------|-----------------------------|---------------------------|--------------------|
|                                 |                             |                             | <u>\$ Change</u>          | <u>% Change</u>    |
| Property Taxes                  | \$237,652,866               | \$243,478,894               | \$5,826,028               | 2.5%               |
| Sales Taxes                     | \$59,745,794                | \$61,874,310                | \$2,128,516               | 3.6%               |
| Intergovernmental               | \$56,280,201                | \$57,394,144                | \$1,113,943               | 1.9%               |
| Debt Service - EDLP, LDLP       | \$5,058,018                 | \$5,327,340                 | \$269,322                 | 5.3%               |
| Earnings on Investments         | \$428,100                   | \$567,100                   | \$139,000                 | 32.5%              |
| Licenses & Permits              | \$829,084                   | \$930,853                   | \$101,769                 | 12.3%              |
| Other Financing Sources         | \$1,867,340                 | \$1,954,675                 | \$87,355                  | 4.7%               |
| Other Taxes                     | \$980,000                   | \$980,000                   | -                         | -                  |
| Debt Service - Lottery Proceeds | \$3,888,940                 | \$3,675,300                 | (\$213,640)               | -5.5%              |
| Fund Balance                    | \$11,283,396                | \$11,073,553                | (\$209,843)               | -1.9%              |
| Other Revenues                  | \$12,269,257                | \$11,925,524                | (\$343,733)               | -2.8%              |
| Charges for Services            | \$24,280,475                | \$23,587,335                | (\$693,140)               | -2.9%              |
| <b>Total Changes</b>            | <b><u>\$414,563,471</u></b> | <b><u>\$422,769,028</u></b> | <b><u>\$8,205,577</u></b> | <b><u>2.0%</u></b> |

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

Chart 2 - Summary of FY 2017 General Fund Expenditure Changes

| <u>Expenditure Category</u>       | <u>FY 2016</u>              | <u>FY 2017</u>              | <u>Budget to Budget</u>   |                 |
|-----------------------------------|-----------------------------|-----------------------------|---------------------------|-----------------|
|                                   |                             |                             | <u>\$ Change</u>          | <u>% Change</u> |
| Personal Services                 | \$132,797,924               | \$136,765,738               | \$3,967,814               | 2.9%            |
| Professional & Technical Services | \$8,260,693                 | \$8,971,244                 | \$710,551                 | 8.6%            |
| Purchased Property Services       | \$5,500,849                 | \$5,671,634                 | \$170,785                 | 3.1%            |
| Other Purchased Services          | \$11,961,729                | \$12,863,719                | \$901,990                 | 7.5%            |
| Travel                            | \$824,973                   | \$818,192                   | (\$6,781)                 | -0.8%           |
| Materials and Supplies            | \$16,807,590                | \$16,636,536                | (\$171,054)               | -1.0%           |
| Other Operating Costs             | \$26,734,203                | \$27,307,334                | \$573,131                 | 2.1%            |
| Prior Year Encumbrances           | \$2,000,000                 | \$2,000,000                 | \$0                       | 0.0%            |
| Contingency                       | \$3,010,349                 | \$3,810,775                 | \$800,426                 | 26.6%           |
| Property                          | \$1,274,913                 | \$1,185,162                 | (\$89,751)                | -7.0%           |
| Debt Service                      | \$61,479,297                | \$58,613,944                | (\$2,865,353)             | -4.7%           |
| Payments to Other Agencies        | \$140,356,226               | \$144,727,545               | \$4,371,319               | 3.1%            |
| Transfers Out                     | \$3,554,725                 | \$3,397,205                 | (\$157,520)               | -4.4%           |
| <b>Total Changes</b>              | <b><u>\$414,563,471</u></b> | <b><u>\$422,769,028</u></b> | <b><u>\$8,205,557</u></b> | <b>-</b>        |

### REVENUE CHANGES

#### Sales Taxes

- Forsyth County receives sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in the State of North Carolina. The total sales tax levied for these three Articles is 2%. For FY 2017, the consensus revenue projections at the State were revised to reflect statewide growth of 3%-4% for Sales Taxes with local economic factors important in considering local projections. The County's FY 2017 projections reflect these projections at 3.5%.
- For FY 2017, Sales Taxes are estimated to account for 14.6% of total General Fund revenues. Over the past several years, Sales Taxes have increased as a percentage of the total General Fund revenues.
- One area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in Chart 3, refunds have averaged around 12% of gross collections for the County. Refunds are difficult to predict and have a significant impact on actual revenue received by the County on a month-to-month basis.

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

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

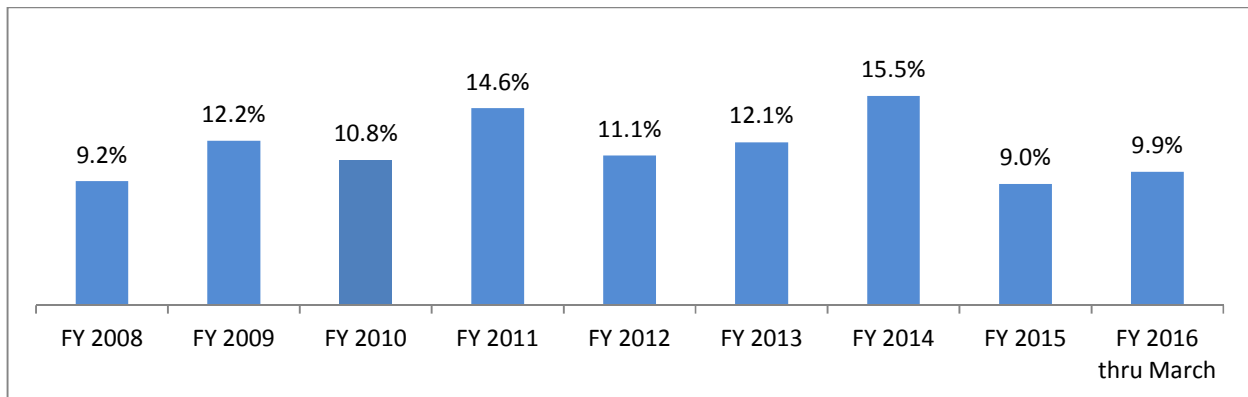
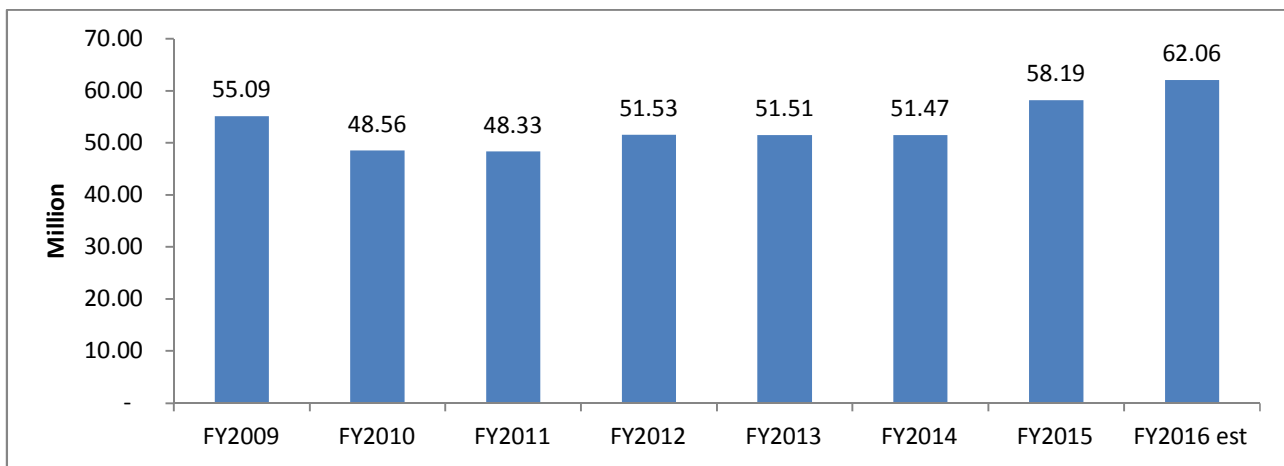


Chart 4 illustrates how Sales Tax revenue has fluctuated throughout the past several years. FY 2014 was a difficult year, in part due to significant refunds as mentioned in the previous paragraph. However, the County met the Sales Tax budget in FY 2015 and is projected to meet budget again in FY 2016.

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



### Ad Valorem Taxes

- Ad Valorem taxes account for 56.9% of the County's General Fund revenue. For the FY 2017 budget, the total taxable value used in the budget is \$33.273 billion compared to \$32.494 billion used in FY 2016.
- The collection percentage for FY 2017 is 98.89% compared to 98.43% used in FY 2016. The collection rate for FY 2017 is the same realized as of June 30, 2015, the most recently completed full year. This is in compliance with North Carolina General Statute 159-13 (6). The better collection percentage generates approximately \$1,118,852 of additional revenue for FY 2017.
- Current Year Property Tax revenue is estimated at \$240,528,893. Using the 73.10¢ tax rate, one cent (1¢) on the property tax rate is equivalent to \$3,290,409. Technically, the County's tax rate is four (4) different rates: 1) 67.99¢ - the rate to provide County services; 2) 3.30¢ - the rate for the 2006 Education Debt Leveling Plan (EDLP)

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

---

implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds; 3) 1.21¢ - the rate for the 2008 EDLP established to pay debt service on \$62.5 million of 2008 voter-approved debt; and 4) 0.60¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds. The premise for the debt leveling tax rates is that as debt service for these bond issues are paid down, the applicable debt leveling tax rate can be reduced as well. The following chart provides the property tax revenue calculation for FY 2017.

**Chart 5 - Property Tax Revenue Calculation**

|                                   |                  |
|-----------------------------------|------------------|
| FY17 Tax Base Values - 5/1/16     | \$33,273,424,475 |
| Total Property Tax Levy 2016-2017 | \$243,228,733    |
| Total Property Tax Levy @ 98.89%  | \$240,528,893    |
| Tax Rate to Produce Levy          | 73.10¢           |
| 1¢ Equivalent =                   | \$3,290,409      |

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

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. Currently, there are three debt leveling plans in place: the 2006 Education Debt Leveling Plan, the 2008 Education Debt Leveling Plan (also referred to as EDLP - pronounced Ed-Lap), and the 2015 Library Debt Leveling Plan.
- The effect of these plans has been especially significant during the last recession and as the General Assembly diverted almost 50% of the lottery proceeds that should have come to the County and are designated to pay debt service for School bonds.
- When originally established, the 2006 EDLP rate was projected to have the potential to be reduced after approximately ten years from its creation. However, with interest rates near zero, the tax base stalling, and \$3 - \$4 million in lottery proceeds not being realized as anticipated, it will take longer before the 3.3¢ rate for the 2006 EDLP can be reduced.
- Both Education Debt Leveling Plans were based on the assumption that approximately \$6 - \$7 million per year would be received from the NC Education Lottery. Over the past several biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, the lottery formula changes by the General Assembly lowered the allocations and in FY 2017 we anticipate receiving \$3.675 million in lottery funds. If lottery funds were distributed based on the statutory allocation, the County would be projected to receive over \$7 million annually.

### Fund Balance Appropriated

- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$10.7 million) and 2) Debt (\$5.3 million). Non-departmental fund balance appropriated equals 3.6% of expenditures.
- The appropriation of Fund Balance in Debt Service relates exclusively to funds available in the Education Debt Leveling reserves generated from the levies for the 2006 and 2008 Education Bonds respectively and the Library Debt Leveling Plan generated from the levies for the 2010 Library Bonds. Without the EDLP plans in place over the last few years, the County would have been in a position to raise taxes each year to pay for the debt service on the voter-approved bonds or would have been required to further reduce or eliminate programs to its citizens, especially during the last recession.



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

---

- Fund balance appropriated in Non-departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the FY 2017 Adopted Budget, Unreserved Fund Balance appropriated totals \$10,784,525, a decrease of \$433,000 from FY 2016.

### EXPENDITURE AND COUNTY DOLLAR CHANGES

#### Employee Compensation Adjustment

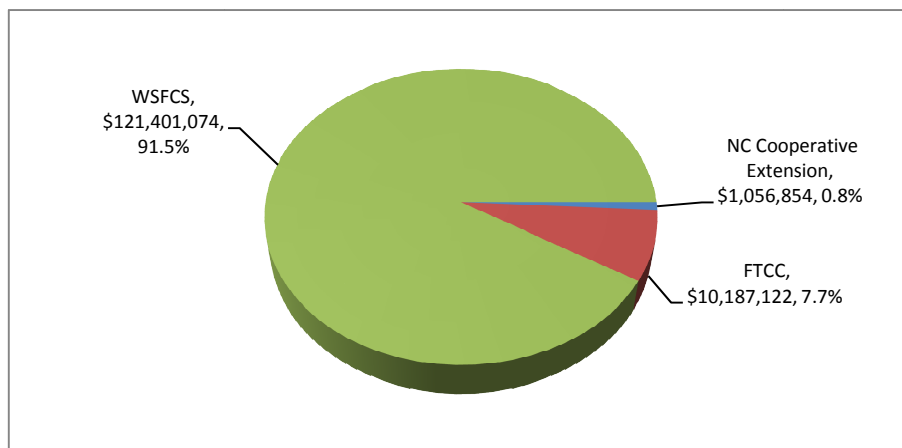
- *Employee Benefits*
  - Health and Dental costs are projected to increase by 11% for FY 2017. Included on the employee health and dental plan are Retirees who may remain on the County's health plan and treated like an employee until they reach the age of 65. Revenue from Retirees reflects the employee share of the health plan paid by retirees.
  - Employee Longevity remains the same as in FY 2016. Longevity is paid each December to employees who have 7 or more years of service with the County. The longevity payment for seven years is \$578 and increases in \$34 increments for each year above 7 years. The maximum longevity payment is \$2,000.
- *Performance Adjustments*
  - The budget assumes average performance adjustments of approximately 2.58%, with a range of 1% - 4%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. The percentage is applied to the market rate of an employee's position class. For those employees with acceptable performance ratings and who are below their market reference point (MRP), an accelerator factor is added onto their performance increase up to 50% of the performance review increase. The factor would not be applicable for employees beyond their position's market reference point. If an employee is close to the market reference point, the accelerator factor would only be the percentage that would get that employee to the MRP. The accelerator is an attempt to address compression issues. The accelerator concept has been employed for three (3) fiscal years and this should be the last year the accelerator is needed. The total budgeted amount for Performance Adjustments and the Accelerator plus benefits is \$1,955,467.
- *401k for Non-Law Enforcement Employees*
  - To address issues of competitiveness, the Adopted Budget continues funding the 2.5% 401k contribution for all non-law enforcement employees. Currently, sworn law enforcement employees receive a statutorily required 5% employer 401k contribution. The benefits of the 401k plan include: transferability, interest accrual, employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401k, and retirement planning. The 401k contributions are reflected in each department budget.

#### Education Service Area

- The Education Service Area comprises 31.4% or \$132,688,582 of the FY 2017 Adopted General Fund budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area.

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

**Chart 6 - Education Service Area = \$132.6 million or 31.4% of General Fund Expenditures**



- Chart 6 shows that while the total appropriation for the Education Service Area is \$132,645,050 for FY 2017, *North Carolina Cooperative Extension* is a very small portion (less than 1%).
- The FY 2017 Adopted budget for NC Cooperative Extension reflects a net County dollar increase of 1.7% or \$8,208 more than FY 2016 adopted budget. Adopted funding includes a new program focused on assisting citizens in the areas of agriculture, horticulture, and local foods in the most "distressed" area of the County through a grant with Crisis Control Ministries through the United Way.
- *Forsyth Technical Community College* is 7.7% of the Service Area. The Community College is not opening a new facility during FY 2017, therefore funding is increasing primarily to cover inflationary costs. Additionally, in anticipation of possible increases in personnel-related costs in the State budget, \$114,719 is included in Contingency.
- The *Winston-Salem/Forsyth County School System* makes up 91.5% of the Service Area. The School Funding Formula is the basis for establishing the recommended appropriation. FY 2017 will be the fifth 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, but these requests become part of the County's Alternate Service Level requests.
- The actual General Fund expenditures for WSFCS are greater than the \$121.4 million shown in *Chart 6* above. In Debt Service, approximately \$40.3 of the \$58.5 million recommended for annual debt service payments is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System. While ongoing State and Federal reductions continue to impact the School System, a much higher tax increase would be required if the County were to attempt to cover these reductions and to backfill State reductions would further blur the line between State and local education responsibility.
- The Enrollment Factor used in the formula is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The Resource Factor takes into account growth in the

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

tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding. Excluding debt service, the WSFCS makes up approximately 28.6% of the General Fund budget.

- Per Pupil Spending is used most often when discussing school funding. The FY 2017 budget per pupil spending increases \$54 to \$2,225 per pupil (based on a projected average daily membership of 54,552 students per the North Carolina Department of Public Instruction (NCDPI) forecast). The FY 2016 per pupil expenditure was \$2,171 per pupil based on average daily membership of 54,471 students. *Graph 1* provides an eight year view of the local spending per pupil for the WSFCS System. From the graph, it is notable that during the eight year period, per pupil funding has remained relatively flat, but has increased as a result of the Funding Formula. The FY 2017 Adopted per pupil spending is the highest it has been in the last eight years.
- Chart 7* provides the calculation for the FY 2017 School Funding Formula. CM CPO means the Capital Maintenance Capital Project Ordinance. In FY 2011, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the project ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds.

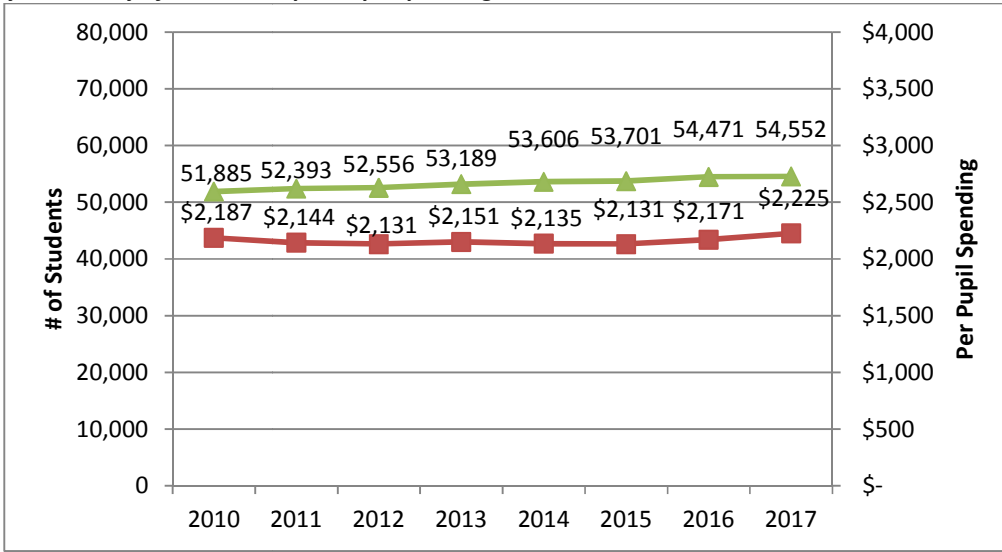
For FY 2017, \$1,735,000 of the Schools appropriation will be transferred to the 2016 Capital Maintenance Project Ordinance to continue this agreement. New capital project ordinances are created every other year and a new Capital Maintenance CPO will be created in FY 2017 and any residual equity in the 2014 CPO will be transferred to the new project ordinance.

**Chart 7 - FY 2017 WSFC School Funding Formula**

|  | FY 2017 Formula  |
|--|--|
| Current Expense - FY16   | \$110,378,008  |
| Capital Outlay   | \$7,877,913  |
| Subtotal   | \$118,255,921  |
| Less Transfer to CM CPO  | (\$1,735,000)  |
| Less Technology Support  | (\$1,490,331)  |
| Total - Base Starting Point for Schools  | \$115,030,590  |
| <b>Factors</b>   |  |
| Enrollment Factor (From Dept of Public Instruction)  | 0.15%  |
| 40% of Budget  | \$46,012,236   |
| Enrollment Factor \$ +/-   | \$68,422   |
| Resource Factor  | 2.67%  |
| Resource Factor \$ +/-   | \$3,076,732  |
| Transfer to Capital Maintenance CPO  | \$1,735,000  |
| Technology Support   | \$1,490,331  |
| FY17 Budget = Current Expense+Enrollment Factor+Resource Factor+Tfr to CM CPO+Technology Support |  |
|  | $\$115,030,590+68,422+3,076,732+1,735,000+1,490,331 = \$121,401,074$ |

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

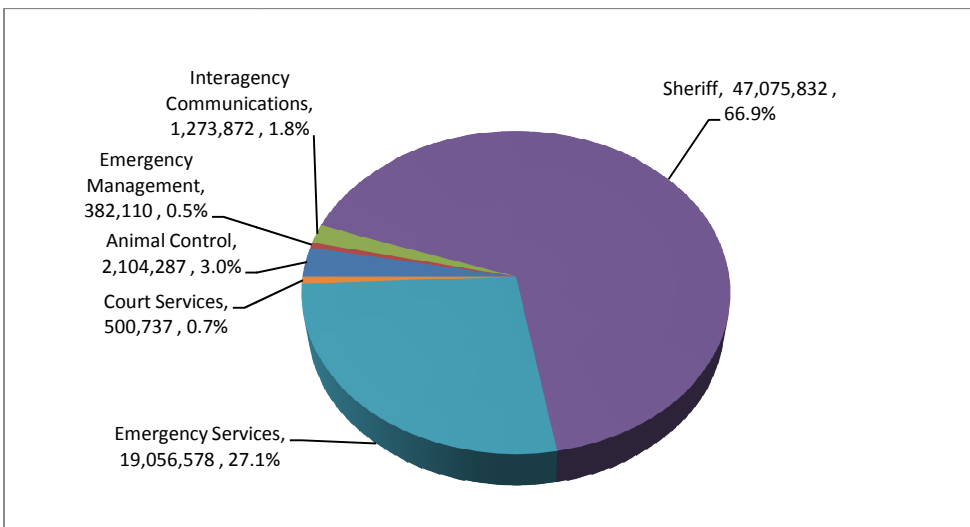
**Graph 1- Eight-year History of Total Local per Pupil Spending**



**Public Safety Service Area**

- One of the goals of the County is to provide a safe community for the public. Each of the departments within this service area plays a key role in the County meeting this objective. However, the slow economic recovery has not allowed the County to add new services or many additional resources to enhance current programs within the departments.
- The Public Safety Service Area includes: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Adopted budget for this service area is 16.6% of the General Fund budget or \$70,393,416.

**Chart 8 - Public Safety Service Area - \$70.3 million - 16.6% of General Fund Expenditures**



**Emergency Services**

- The Emergency Services department consists of Fire, Emergency Medical Services, and 911 Communications.

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

---

- The FY 2017 Adopted budget for Emergency Services reflects a \$765,861 or 13.3% increase in County dollars. Personal Services increases, particularly for employee benefits and 401k contribution, account for \$455,484 or 59% of the net County dollar increase.
- Medical Supplies reflect an increase of \$100,000 over the FY 2016 budget due to the costs and types of medication used most frequently. The department should look closely at its inventory system to ensure that there is minimal waste in medical supplies due to expiration and that inventory is properly churned to make sure the older supplies are used up first.
- The Emergency Services director requested two Alternate Service Levels. One of the requests was to expand the Mobile Integrated Healthcare Program (MIHP or Community Paramedicine) where specially-trained Paramedics provide house calls to frequent users of the 9-1-1 system and emergency departments. These paramedics provide wellness checks to ensure prescription medication is being used appropriately and that no other conditions are presenting themselves. This program is intended to reduce unnecessary trips to the hospitals' emergency departments and to decrease unnecessary use of ambulance units and the 9-1-1 system.
- The program is already making progress, however, one of the consequences of success is that the program has more users than anticipated and staff may get overwhelmed trying to respond. The majority of habitual users of the system are being found to be those with behavioral health issues that require behavioral health services that may or may not be available in the County. It is hoped that the Crisis Center being built by CenterPoint Human Services will assist in addressing some of the service gaps.
- A detailed program description for this request as well as the other ASL requests for Emergency Services can be found in the Alternate Service Level Section in the Appendices. The Adopted budget continues funding of the initial MIHP project with the 3 MIHP Paramedics and proposes to use County Services funding for mental health, developmentally delayed, and substance abuse through the merger of CenterPoint Human Services and Cardinal Innovations. An additional three MIHP Paramedics could be funded with a start date of October 2016 using these funds.
- Another significant expenditure included in the FY 2017 Adopted budget is the County's share to replace the current Computer Aided Dispatch (CAD) system whose cost is split between the General Fund and the Emergency Telephone Fund. Currently, the County Emergency Services uses a different CAD platform (Intergraph CAD) than the Sheriff's Office, Winston-Salem Police and Fire, and Kernersville Police, as well as neighboring counties who all use the Sungard OSSI CAD. One of the goals for changing systems to the OSSI CAD is to reduce transfer times between agencies which will also improve response times, customer service, and call outcomes.
- For the Communications Division, a 9-1-1 grant has been applied for to assist with moving the 9-1-1 center from County Fire at the Smith Reynolds Airport to the Public Safety Center and locate the center next to the Sheriff's Communication Center. The grant application was due in June and if successful, will assist the County in providing a backup solution for the City and the County and provide a space for the Community College to provide Telecommunicator training that would perhaps provide for a ready-pool of qualified applicants for the 9-1-1 Centers in the area.

### Sheriff's Office

- The FY 2017 Adopted budget for the Sheriff's Office reflects a 6.6% (\$2,506,901) increase in County dollars compared to FY 2016 adopted budget. Of the increase, Personal Services costs are 69.5% of the increase (\$1,651,333) resulting from current year salary adjustments for various position classes and an increase in the Law Enforcement Retirement contribution required to be made by the County. The rate for Law Enforcement Retirement increases from current year 7.15% contribution to 8% and General Employees' Retirement contribution rate increases from current year 6.67% to 7.25%.

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

---

- Overall, Adopted revenue in the Sheriff's Office is down only \$16,565 compared to FY 2016 budget. However, within the revenue category, there is a \$350,000 decrease in State jail fees due to fewer inmates from the State Criminal Misdemeanor Program being housed at the Detention Center.
- The Sheriff's Office requested 30 full time positions including: 8 Patrol Deputies, 6 Narcotics Investigators, 4 Court Security Deputies, 2 Telecommunicators, 4 Civil & Execution Deputies for a Warrant Squad, 2 Triad FBI Task Force Investigators, 1 Senior Office Assistant for Administration, 1 Public Information Officer, 1 School Resource Officer, and 1 Audio-Visual Technician.
  - The Adopted budget includes four (4) of these Alternate Service Level positions: 1FT Audio-Visual Technician, 1FT School Resource Officer, 1FT Narcotics Investigator, and 1FT Bailiff. Three (3) of these positions are sworn positions. These positions were included in the Manager's Recommended Budget.
  - The Board of Commissioners also included two Office Assistant positions, starting in January 2017, to assist with the Records and Gun Permits unit.
  - The remaining 25 positions are discussed in detail in the Alternate Service Levels in the Appendices.
  - The Board of Commissioners also included \$80,000 in the Adopted Budget to fund Special Teams Incentives to employees who serve on SWAT, K-9, Special Response Teams, and the Honor Guard.
- Additionally, 5 full time positions for Sheriff's Crime Scene Unit are eliminated with the anticipated merger of this function with the City of Winston-Salem Police Department's Forensic Services Unit.
  - Part of the Interlocal Agreement is that the County will pay 100% of the cost for the City to add 5 Forensic Technician positions to their staff. This still results in an anticipated Year 1 savings of approximately \$94,000. The reason for the savings is because while the Sheriff's Crime Scene Unit was staffed with sworn positions, the City Forensic Services Unit are all non-sworn positions.
  - This may have an impact on County Patrol staff because Sheriff deputies may be required to remain on scene until Forensics' staff complete their work since they are non-sworn positions and if additional charges are warranted, the deputies would have to file those charges.
- As a result of the addition of 6 full time positions and the deletion of 5 full time positions, the net position impact for FY 2017 is an increase of 1 in the total position count. However, because of eliminating 5 full time sworn positions and adding only 3 full time sworn positions, this results in a net reduction of 2FT sworn position.
- Another cost driver in the Sheriff's budget is Inmate Medical costs which is \$220,500 more than the FY 2016 budget of \$4,441,000. The reason for the increase is the continued increase in those incarcerated with both serious chronic diseases and behavioral health issues who are in need of mental health services and not incarceration. There is a rise in psychotropic drugs dispersed at the jail and it continues to be an ongoing cycle of frequent flyers coming to the jail, getting stabilized and then returning to their same environment without follow-up care until they return to jail.
- The Detention Center currently has a Daily inmate population of 686 as of April 2016. This is a decrease from 725 compared to April 2015.
- Additional impacts on the Sheriff's Adopted budget are increases for Data Storage costs for TASER body-worn cameras and vehicle cameras (\$467k increase), Sheriff's portion of network bandwidth increases at community police satellite locations (\$47k), and increase for an Enterprise Agreement for Microsoft Office 2013.
- Construction in the Public Safety Center will occur during FY 2017 as space is created for Probation and Parole offices, Emergency Management, and for the potential move of the County's 911 Center into space next to the Sheriff's Communications Center. An application for a 9-1-1 grant will be submitted to the NC 911 Board for assistance with moving the 911 Center into the Public Safety Center in FY 2016 that was unsuccessful. The County has reapplied for this grant and hopes for a better outcome. If approved, the space up-fit will take place and the old 911 facility will become the County's backup PSAP as required by the State 911 Board. It is proposed that Forsyth Technical Community College operate the backup facility as a training program for telecommunicators to help in

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

---

producing an available pool of applicants familiar with the equipment and operating systems employed by emergency services and law enforcement agencies in the vicinity.

### Animal Control

- The FY 2017 Adopted budget for Animal Control reflects a 3.3% (\$51,443) net County dollar increase compared to the FY 2016 Adopted budget. The majority of the increase results from the recommended addition of one full time Animal Care Officer position (\$46,774). This is a non-sworn position and as vacancies occur in sworn officer positions they will transition to non-sworn Animal Care officers. Ultimately only a small cadre of sworn Animal Control Officers will be in the department.
- While personal services costs are projected to increase \$46,774, the increase is much less than it would have been if not for the retirement of a long-time supervisor resulting in less of a budget to budget increase in personal services.
- Also contributing to the increase in County dollars is the contract with DataMax. During FY 2016, the department entered into a contract with DataMax Corporation to outsource the pet licensing fee collections and registration function. Revenue is projected to increase by \$80,000 as a result of this contract and performance will be monitored throughout the year.

### Interagency Communications

- Interagency Communications is responsible for managing and maintaining the County's 800 MHz radio system. There is a slight decrease in revenue as less maintenance is being performed on the City of Winston-Salem's radio equipment.
- Interagency Communications FY 2017 Adopted budget reflects a budget to budget County dollar increase of 14.7% or \$101,163. The significant increase is attributable to reduced revenue (\$59,746 less than FY 2016 original budget) and increased costs of \$41,417.
- The majority of the increase in costs is due to the Motorola Maintenance contract increasing by over \$30,000. While this is a shared expense with the City, there are component pieces of the maintenance contract that are agency specific and the City of Winston-Salem Fire and Police provided significant maintenance two years ago resulting in less revenue from the City for FY 2017 as this service will not be provided to the City Police and Fire.
- A future project for Interagency Communications will be the replacement/upgrade of the current 800 MHz Radio System with the new P25 platform. The projected cost is currently prohibitive to budget and there is some thought to going to a more regionalized approach for the radio system. This includes possibly discussing with Guilford County the availability of Forsyth to become a part of their system's CORE which is the main component and the most costly part of an upgrade.

### Court Services

- Court Services FY 2017 Adopted net-County dollars is an 8.8% or \$36,744 decrease compared to FY 2016. Receipt of a Governor's Crime Commission grant drives the decrease. This grant covers the cost of 2 contract positions for 9 months. These positions were covered only 50% in FY 2016.
- A future issue will be the continued uncertainty of grant funding for these positions. The policy question will ultimately have to be made as to how much County funding will be provided for this effort. At this time, none of the services provided within the Court Services function are mandated.
- The Court Services cost center includes funding for the Safe on Seven Domestic Violence Center and a Deferred Payment Coordinator for the Clerk of Court's office.

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

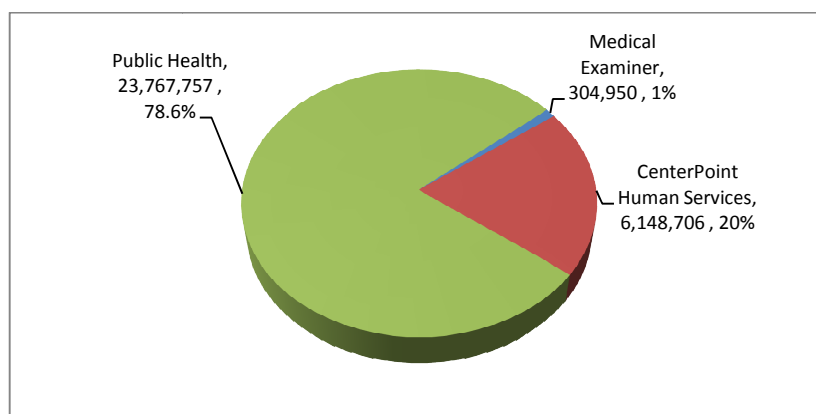
---

- All of the grants funding these programs have non-supplant clauses which means that if the County picks up any expired grant positions, these positions are no longer eligible to be a part of an ensuing grant from Governor's Crime Commission or from the federal Office on Violence Against Women.

### Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and CenterPoint Human Services. This service area makes up 7.1%, or \$30,106,920 of the FY 2017 Adopted Budget.

**Chart 9 - Health Services Area - \$30.2 million - 7.1% of General Fund Expenditures**



### **Medical Examiner**

- The FY 2017 Adopted budget for Medical Examiner reflects a 46.1% budget to budget increase. During the 2015 State budget deliberations, legislators increased the fee for medical investigations from \$100 to \$200 per case and increased the fee for autopsies from \$1,250 to \$1,750 per autopsy. The County has no control over the number of medical investigations or autopsies performed by the State Medical Examiners. FY 2017 Adopted budget is based on five year averages for investigations and autopsies.

### **Public Health**

- The FY 2017 Adopted budget for Public Health reflects a net County dollar increase \$1,173,970 or 15.6% over the FY 2016 Adopted Budget.
- The majority of the County dollar increase results from a decrease in revenue of over \$952,000, of which \$250,000 is from the Women, Infants, and Children (WIC) program. As a result of the decrease in WIC funding, five positions are eliminated.
- Also contributing to the increase is \$300,000 for the employer 401k contribution of 2.5% which was budgeted in Non-departmental in FY 2016.
- A potential management initiative over the next year is to review the Public Health Pharmacy in context of the changes being proposed through the merger of CenterPoint Human Services and Cardinal Innovations Healthcare. The proposed budget includes \$1.8m for Pharmacy Services to CenterPoint. If CenterPoint puts a pharmacy in its Crisis Center, this may impact the pharmacy services rendered.
- The Board of Commissioners approved two new positions in the Adopted Budget - a Communicable Disease Nurse to follow up on lead case management referrals, clients with rabies exposure, and Hepatitis-B cases, as well as an additional School Health Nurse in an effort to reach the NC Department of Health and Human Services standard for nurses to student ratio of 1 nurse for every 750 students.



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

---

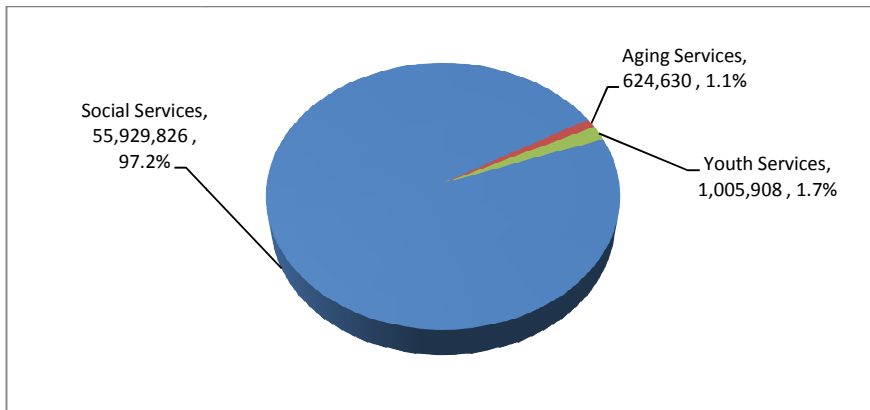
## CenterPoint Human Services

- The FY 2017 Adopted budget for CenterPoint remains the same as FY 2016. Effective July 1, 2016, CenterPoint Human Services merges with Cardinal Innovations Healthcare. Discussions continue to determine the impact of this merger on the provision of mental health services in the County and what impact will this merger potentially have on County funding for mental health services.

## Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 13.6% of the FY 2017 Adopted Budget, or \$57,524,001. The Department of Social Services (DSS) makes up the vast majority of this service area.

**Chart 10 - Social Services Service Area - \$57.5 million - 13.6% of General Fund Expenditures**



## Social Services

- The Department of Social Services (DSS) FY 2017 Adopted budget reflects a net County dollar increase of 2.4% or \$348,267 compared to FY 2016.
- Both revenue and expenditures are projected to increase in FY 2017; however expenditures are projected to increase more than revenue.
- Contributing to the increase is Personal Services which reflects an increase of \$1,611,086 and includes \$478,000 for the 2.5% 401k contribution. Salaries and Wages reflect an increase of \$1,005,693 with the majority of this increase in Regular Salaries.
  - Two Program Integrity positions were added for FY 2017 to review cases, perform audits, and handle hearings in an effort to generate additional revenue.
- Social Services staff continues to be impacted by the State NC Fast system. The system was intended to make the intake work more efficient; however, system issues and design have resulted in intake requiring more time. Also, additional service programs are being converted to NC Fast including Medicaid, Daycare, WorkFirst, TANF, and ultimately Adult Services.
  - One issue is that this system is not designed to accommodate the varying rules of the different programs. Income guidelines that may qualify someone for Food Stamps, may not qualify the same person for Medicaid. Until program rules are made consistent, there will continue to be issues.
- DSS has improved its application intake percentages, however, accuracy is now becoming an issue. A concern for all DSS agencies throughout the State is that the sustainability of the efforts to meet the 95% application intake rate is

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

---

unrealistic for most counties with large numbers of applications. Also, with the emphasis on timeliness of applications, this will impact and has impacted accuracy.

- DSS requested 13 full time positions which are included in the Alternate Service Level section. Again, the Adopted budget includes 2FT Program Integrity positions (Sr. Income Maintenance Caseworkers) that were included in the Manager's Recommended Budget. These positions will operate as Program Integrity Investigators and will investigate USDA fraud charges. These positions are reimbursed at a 50% rate and there is the potential for additional revenue from incentive funds from the USDA for successful fraud investigations.
- The Board of Commissioners added \$20,000 for a Part-time Hearing Officer/Fiscal Technician which is a position required as part of Program Integrity Hearings that occur with investigations.
- Other programs within DSS have seen increased caseloads as well from Child Protective Services to Adult Services. Within the Adult Services area, the increase is a result of the law change which makes the DSS Director the guardian of adult wards including those with behavioral health issues. As a result in the changing nature of the adult wards, some placements have been difficult and have required out-of-county placements.
- The Foster Care program changes increasing the age from 18 to 21 that a person can continue to receive foster care services may impact the Child Services division but there has not been an apparent influx of individuals in the new age range electing to remain in Foster Care.

### **Aging Services**

- Aging Services consists of the County's appropriation for the Senior Services agency Meals-on-Wheels program. For FY 2017, Senior Services and the Shepherd Center submitted requests for additional County funds, which are discussed in the Alternate Service Level section of the Appendices. The Adopted budget includes the FY 2016 allocation for Senior Services Meals-on-Wheels.
- In addition to the Senior Services Meals-on-Wheels program, the Board of Commissioners approved an additional \$45,000 for Meals-on-Wheels and \$50,000 for the Shepherd's Center.
- Also included under Aging Services are the pass-through funds for the Rural Operating Assistance Program (ROAP) grant funds for Elderly and Disabled Transportation services. These funds are passed-through to the Winston-Salem Transit Authority.

### **Youth Services**

- Youth Services used to provide funds to operate the youth detention facility. This non-mandated service was phased-out in the 1st quarter of FY 2016 and resulted in eliminating 17 full time and 10 part time positions. A lease agreement was executed with the State of North Carolina to operate an Assessment Center for juvenile offenders. The program is run by the Methodist Home. Expenditures reflected in this cost center are for payments to other youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council.

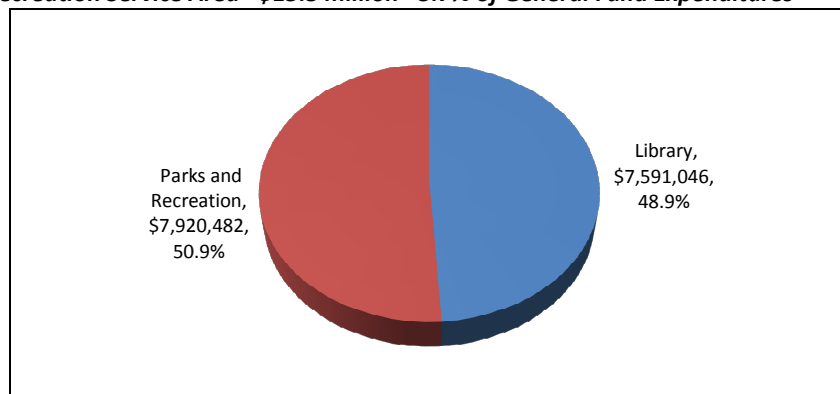
### **Culture & Recreation Service Area**

The Culture and Recreation Service Area is comprised of two departments: Library and Parks and Recreation. This service area makes up 3.7% of the FY 2017 Adopted General Fund budget.

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

---

**Chart 11 - Culture & Recreation Service Area - \$15.5 million - 3.7% of General Fund Expenditures**



### **Public Library System**

- The replacement/renovations of the Central, Clemmons, and Kernersville branch libraries continue to be the key issues for this department. Construction is underway for the Central library and the design and planning for the other branches have begun.
- The FY 2017 Adopted Budget for the Library System reflects a County dollar increase of 2.0% or \$138,188 over the FY 2016 Adopted budget. The relatively flat budget is a tactic used to smooth the budget costs during the construction of the Central Library to negate lowering expenditures significantly during construction and then having a significant increase in the budget once construction is complete. Staff from the Central Library have been temporarily reassigned to other branch locations and vacant positions for the Central Library are frozen.
- The net County dollar increase is reflected in the fringe benefit costs for FY 2017. The increase for employee health insurance and the addition of the 2.5% 401k contribution for employees account for all of the increase in this budget.

### **Parks & Recreation**

- The FY 2017 Adopted Budget reflects a 5.1% or \$157,867 increase in County dollars budget to budget. Part of the increase is a result of increasing maintenance services for repairs that do not qualify for 2/3rds bonds or are simply small jobs that would not make sense to include in 2/3rds bond maintenance projects. Also contributing to the increase are personal services adjustments for salary and fringe benefit increases.
- In FY 2017, the County subsidy to Tanglewood is projected to be below the target of \$1.5 million at \$1.3 million. Enterprise activities at Tanglewood performed well over the past couple of years and the contract with Brown Golf has helped golf operations at Tanglewood break even in FY 2015 and FY 2016.
- Festival of Lights continues to be very successful as well as the campground and pool activities.

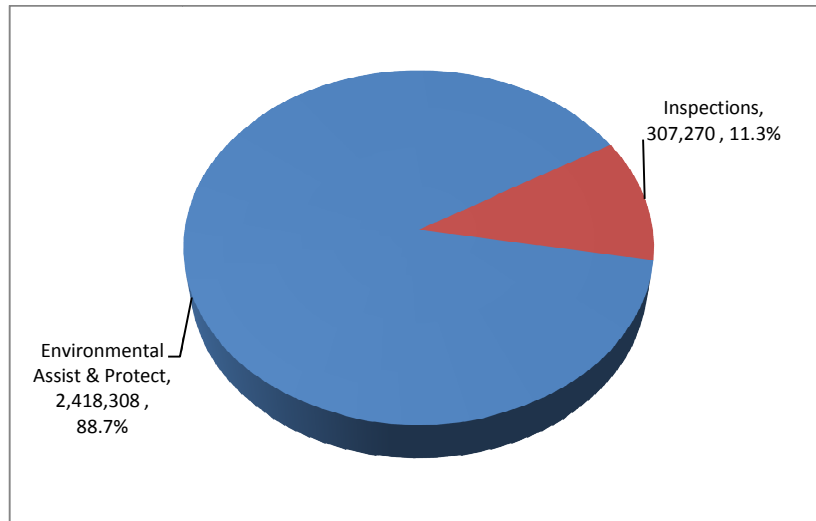
### **Environmental Management Service Area**

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

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

---

Chart 12 - Environmental Management Service Area - \$2.7 million - 0.6% of General Fund Expenditures



### Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area and net-County dollars are increasing slightly due to Personal Services increases as well as a reduced value of recyclable materials. Other increases are necessary to maintain the required Maintenance of Effort for federal funding.
- EAP received two recycling collection grants as well as a waste reduction grant that drives the increase in revenues. These grants will allow the department to place recycling compactors at 2 of the 3 recycling drop-off sites in the County. The installation of the compactors at the two drop-off sites are projected to save operating costs and as a result pay for the addition of an Attendant at the Hanes Mill Road Recycling Drop-off site.
- Additionally, funds are included to repave the driveway at the Pfafftown Recycling Drop-off site.
- The EAP department will close one monitoring station located on Baux Mountain Road due to irrelevance to the program. This will result in some costs savings within the department's budget.

### Inspections

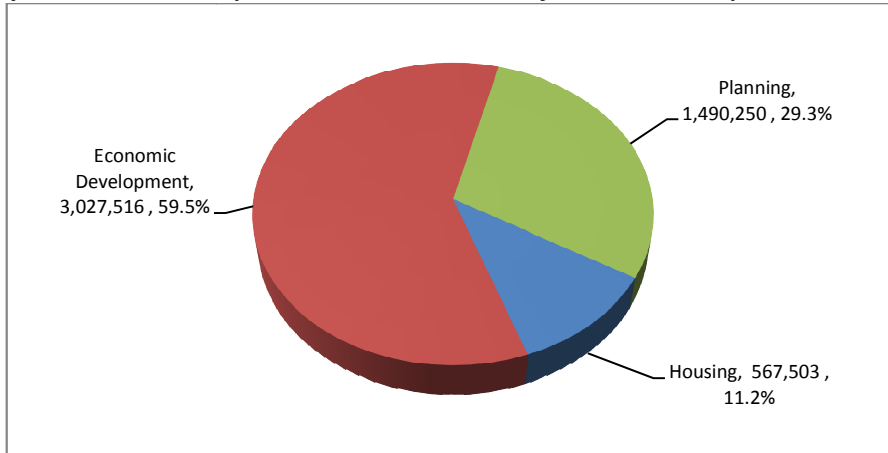
- Inspections is a joint City/County department administered by the City of Winston-Salem through a City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.
- The County's share for Inspections is recommended at a decrease of \$23,470 or 7.1% in FY 2017.

### Community & Economic Development Service Area

The Community & Economic Development Area consists of the Economic Development, Housing & Community Development, and Planning departments. This service area makes up 1.1% of General Fund expenditures in the FY 2017 Adopted budget.

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

Chart 13 - Community & Economic Development - \$5.0 million - 1.2% of General Fund Expenditures



### Economic Development

- Economic Development is comprised of County contributions for incentive payments and payments to local agencies that provide economic development marketing services for the County. These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc., the Film Commission, and the Kernersville Chamber of Commerce. There were several requests for increased funding that can be found in the Alternate Service Level document. None of the requests are included in the FY 2017 Adopted budget.
- The FY 2017 Adopted budget includes increased incentive payments to Deere-Hitachi, Pepsi Bottling, Inmar Inc., Caterpillar Inc, and Lowes. FY 2017 also includes the first year payment to United Furniture, Polivlies, and Herbalife.
- FY 2016 was the final year for payments to Grass America and WPDA/KCS.

### Housing & Community Development

- There is a slight increase in expenditures for Housing and Community Development primarily due to increased Personal Services costs related to the addition of an Economic Development Specialist position to the department. The increase in Personal Services costs is offset by the retirement of a long-time employee. The Economic Development Specialist is transferred from the Budget & Management Office.
- Additionally, a vacant Office Assistant position has been transferred from the Housing & Community Development Department to Budget & Management resulting in no net change in positions for this department.

### Planning

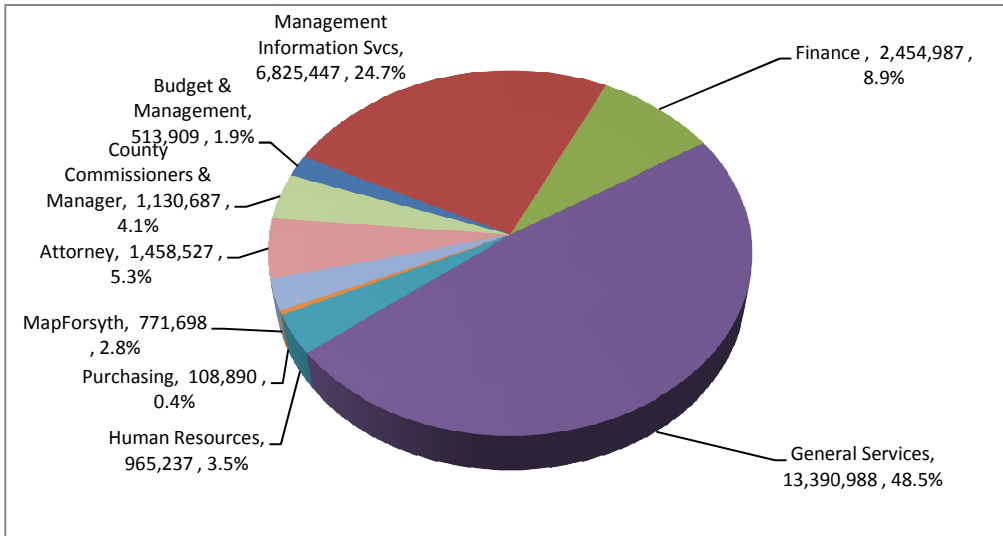
- There is an increase of \$197,680 or 6.0% in expenditures for Planning Services. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.
- The increase in Planning is due to the additional matching funds for STP-DA planning and study grants. There were no STP-DA planning and study grants in FY 2016 resulting in the significant increase.

### Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: County Manager & Commissioners, County Attorney, MapForsyth, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises \$27.5 million or 6.5% of the FY 2017 Adopted Budget.

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

**Chart 14 - Administration & Support Service Area - \$27.6 million - 6.5% of General Fund Expenditures**



### Management Information Systems (MIS)

- MIS has undergone significant changes over the last few years and is now essentially two divisions - Technology Services and Application Solutions. The department operates with a Chief Technology Officer and a Chief Information Officer. The former department manager position was eliminated with the retirement of the long-serving Chief Information Officer.
- The FY 2017 Adopted budget reflects a net County dollar increase of \$40,544. Again, the elimination of the CIO position results in the budget to budget impact being much less than normal.

### Finance

- The FY 2017 Adopted budget reflects a net County dollar increase of \$81,295 (3.5%). The increase is due partly to annualized salary adjustments, increases in fringe benefit costs, the inclusion of the 401k contribution.
- All operating accounts for the department remain at FY 2016 levels.

### County Commissioners/Manager

- The FY 2017 Adopted budget reflects a County dollar increase of 3.1% due primarily to annualized performance and fringe benefit increases.
- A temporary Part Time position added in FY 2016 to manage the Stepping Up Initiative will be eliminated after July 31st. This position conducted data research for a national effort to reduce the number of mentally ill persons incarcerated and diverted to programs where they can get assistance for their illness.
- The budget also includes increases for the Board of Commissioners' pay by the average employee performance adjustment of 2.58%.

### General Services

- The FY 2017 Adopted budget for General Services budget reflects a net County dollar increase of \$379,052 or 3.1% over FY 2016. Contributing to the increase are costs for annualized performance increases, as well as two other significant developments - the security contract with Allied-Barton (increase of \$300,000) and the Print Shop/Mail Services contract with Ricoh, USA.

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

---

- Five (5) positions were eliminated to offset the Ricoh, USA contract but the Allied-Barton contract was higher than the contract with the previous vendor as an enhanced level of service was requested.
- General Services HVAC division will begin providing HVAC Maintenance services to facilities at Tanglewood Park allowing for the elimination of a \$20,000 contract in Parks & Recreation.

### **MapForsyth**

- Prior to FY 2016, the costs for this department were included in Tax Administration and MIS. Revenue from City of Winston-Salem will offset approximately 35% of costs for this department in future years.
- The Adopted net County dollar change for FY 2017 is \$58,401 or 13.5%. Revenue for the department reflects a decrease resulting from one-time costs charged to the City of Winston-Salem in FY 2016 being eliminated in FY 2017.
- MapForsyth continues to work diligently on completing the Master Address Repository (MAR) project which is in Phase 2. This includes cleaning all of the County addressing data which is taking a lot of time. The department also works with other departments in providing timely and accurate geo-data information.

### **Attorney**

- The County Attorney requested 2 Alternate Service Levels for FY 2017 on behalf of Social Services: 1FT Assistant County Attorney and 1FT Paralegal for Child Welfare cases. The Board of Commissioners included \$50,000 in the Adopted Budget, leaving discretion to the County Attorney to either hire a new attorney in January, or use the funds to contract services to an outside law firm.
- The net County dollar impact for FY 2017 for the Attorney's Office is \$71,023 or 5.3%. The increase is a result of annualized performance adjustments and increased benefit costs.

### **Human Resources**

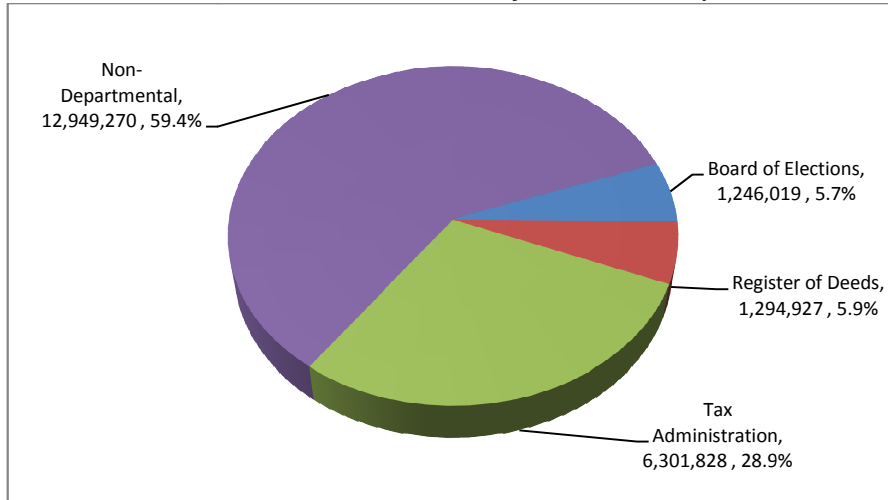
- The FY 2017 Adopted budget reflects a net County dollar increase of \$66,992 or 7.5% over the FY 2016 budget.
- The increase in County dollars is attributable to an increase in contractual services as the costs for the County's Wellness program have been shifted from Public Health to Human Resources.
- The department manager requested two new Full-time Senior Human Resources Consultant positions and this request is discussed in the Alternate Service Level portion of this document. The Board of Commissioners approved an additional full-time Senior Human Resources Consultant, effective January 2017 after eliminating two Human Resource positions in the Department of Social Services.

### **General Government Service Area**

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

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

Chart 15 - General Government Service Area - \$21.7 million - 5.2% of General Fund Expenditures



### Board of Elections

- For FY 2017, there will only be one election - the November 2016 general election. In FY 2016, several municipal elections were held that generated a small amount of revenue. This revenue is not included for FY 2017.

### Tax Administration

- For FY 2017, net County dollars for the Tax Department reflect an increase of \$955,377 or 21.8% over FY 2016.
- \$75,000 of the increase is a result of the addition of the 2.5% 401k contribution.
- Also driving costs are increases for annualizing performance adjustments, fringe benefit cost increases, \$92,000 in increased costs for Legal Fees, \$121k increase for NCVTS Collection costs (offset some with revenue). Additionally, revenue reflects a significant decrease of \$500,000 under FY 2016 budget due to an error in the FY 2016 numbers calculating the revenue from other municipalities for Tax Collection services, particularly for motor vehicles.

### Non-Departmental

- This is a catchall department for which county-wide expenses and revenue not related to any one particular department is accounted.
- An offset for Salary Savings or salary slippage is also included in Non-departmental. For FY 2017, Salary Savings are budgeted at \$2,500,000. Salaries are budgeted at 100% although it is known that some positions will be vacant at some point throughout the year.
- Included in Non-departmental are costs associated with county-wide performance adjustments; unemployment costs for the County, Retiree Hospitalization costs (increased by \$200,000 over FY 2016 budget), funds for the Utilities Commission for scrap tire and solid waste collection, and Prior Year Encumbrances. Contingency is included in this department as well.

### Community Grant Service Area

The County Grant Service Area is comprised of community agencies to which the County provided a grant.

In FY 2016, several agencies requested funding and the Board of Commissioners approved the following grants as one time funding:



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

---

| Agency                          | Request   |
|---------------------------------|-----------|
| Arts Council                    | \$100,000 |
| National Black Theatre Festival | \$65,000  |
| Community Care Center           | \$50,000  |
| SciWorks                        | \$270,000 |
| Old Salem                       | \$48,000  |
| Shepherd's Center               | \$25,000  |
|                                 | \$553,000 |

For FY 2017, these agencies have each requested either the same amount of funding or increases over FY 2016 funding. In addition, three other requests have been made by RiverRun Film Festival (\$50,000), Creative Corridors (\$325,000), and Northwest Child Development (\$88,400).

The Adopted Budget includes those agencies identified as continuation funded (Senior Services Meals on Wheels, SciWorks, and HARRY Vets Community Services) as well as Arts Council, National Black Theatre Festival, and as discussed in the Social Services discussion, Shepherd's Center. Creative Corridors was identified as a potential Pay-go item.

### Summary

The Adopted FY 2017 budget reflects resource growth on the revenue side and responsible delivery of County services on the expenditure side. To see how things change from one year to another, a look at the rankings for the top County dollar increases and decreases can be of benefit.

### *Top Ten County Dollar Changes*

| Top 10 County Dollar Increases<br><u>Department</u> | FY 2016 to FY 2017 |                 |
|---|--------------------|-----------------|
|   | <u>\$ Change</u>   | <u>% Change</u> |
| WSFC Schools  | 3,145,153          | 2.66%           |
| Sheriff   | 2,506,901          | 6.56%           |
| Public Health                                       | 1,173,970          | 15.56%          |
| Tax Administration                                  | 955,377            | 21.83%          |
| Emergency Services                                  | 765,861            | 13.29%          |
| General Services                                    | 379,052            | 3.09%           |
| Social Services                                     | 348,267            | 2.41%           |
| Economic Development                                | 228,920            | 8.27%           |
| Parks and Recreation                                | 157,867            | 5.13%           |
| Forsyth Tech  | 146,098            | 1.46%           |

- From the chart above, the top three departments reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live. For the most part, the top 10 County Dollar Increase departments reflect less "new initiatives" and more on the actual cost of doing business.
- A detailed discussion on the Winston-Salem/Forsyth County Schools budget has already taken place. However, the increase is driven by the funding formula employed for the past five years. As it has been noted in the past, when the economy improves, the School System would benefit which was proven in the FY 2016 Adopted Budget and is verified again in the FY 2017 Adopted budget.

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

---

- The following chart reflects the top 5 County dollar decreases by department. From the chart, there are several interesting items demonstrating the County's healthy financial condition - notably the decrease in Debt Service for retired debt issuances. While debt service is lower comparing FY 2016 to FY 2017, the Board of Commissioners reserved \$2,009,829 to frontload debt leveling as a result of the expected bond referenda in November 2016.

| Top 5 County Dollar Decreases<br><u>Department</u> | FY 2016 to FY 2017 |                 |
|--|--------------------|-----------------|
|  | <u>\$ Change</u>   | <u>% Change</u> |
| Non-Departmental                                   | (7,645,096)        | -2.46%          |
| Debt Service                                       | (3,085,326)        | -6.14%          |
| Youth Services                                     | (111,609)          | -26.61%         |
| Register of Deeds                                  | (60,050)           | -1.85%          |
| Court Services                                     | (36,744)           | -8.78%          |

- Youth Services appropriation for FY 2017 is down and is reflecting the closure of the youth detention center the County had previously operated to house not only Forsyth County youth, but youth from other counties as well. The amount included in Youth Services funding now is for contract payments to other facilities across the State that will house Forsyth County youth as well as funding through the Juvenile Crime Prevention Council.

As with most local governments throughout North Carolina and across the Country, Forsyth County continues to show economic improvement; however, the recovery is much slower than after any other recession. Calendar 2017 is a revaluation year so property value should reflect continued improvement, but this improvement will not be realized until FY 2018.

As reflected in many of the charts and throughout this overview, the FY 2017 budget was developed conservatively but with renewed optimism as well as an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff are to be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The Adopted FY 2017 budget outlines how the County will provide services and carry out the mission of making Forsyth County a great place to live, work, and play.

## FUTURE BUDGET PROJECTIONS

|   | FY 2017<br><u>Adopted</u> | FY 2018<br><u>Projection</u> | FY 2019<br><u>Projection</u> |
|---|---------------------------|------------------------------|------------------------------|
| <b>Expenditures</b>                                       |                           | (revaluation)                |                              |
| Public Safety   | 70,393,416                | 72,153,251                   | 73,957,083                   |
| Environmental Management                                  | 2,725,578                 | 2,759,648                    | 2,794,143                    |
| Health  | 30,221,413                | 30,523,627                   | 30,828,863                   |
| Social Services   | 57,560,364                | 58,423,769                   | 59,300,126                   |
| Education   | 132,688,582               | 136,005,797                  | 139,405,941                  |
| Culture and Recreation                                    | 15,511,528                | 15,705,422                   | 15,901,740                   |
| Community & Economic Development                          | 5,085,269                 | 5,161,548                    | 5,238,971                    |
| Administration and Support                                | 27,620,370                | 28,034,676                   | 28,455,196                   |
| General Government  | 21,792,044                | 22,118,925                   | 22,450,709                   |
| Debt Service  | 58,613,944                | 55,859,073                   | 53,650,708                   |
| Special Appropriations                                    | 556,520                   | 290,000                      | 290,000                      |
| <b>Total Expenditures</b>                                 | <b>422,769,028</b>        | <b>427,035,736</b>           | <b>432,273,480</b>           |
| <b>Revenues</b>   |                           |                              |                              |
| Public Safety   | 19,957,765                | 20,257,131                   | 20,560,988                   |
| Environmental Management                                  | 1,011,497                 | 1,024,141                    | 1,036,942                    |
| Health  | 15,152,868                | 15,380,161                   | 15,610,863                   |
| Social Services   | 42,001,704                | 42,631,730                   | 43,271,206                   |
| Education   | 307,431                   | 308,968                      | 310,513                      |
| Culture and Recreation                                    | 5,179,652                 | 5,257,347                    | 5,336,207                    |
| Community & Economic Development                          | 50,374                    | 50,500                       | 50,626                       |
| Administration and Support                                | 1,087,227                 | 1,103,535                    | 1,120,088                    |
| General Government  | 326,586,277               | 329,856,954                  | 333,813,206                  |
| Debt Service  | 11,434,233                | 11,434,233                   | 11,434,233                   |
| <b>Total Revenues</b>                                     | <b>422,769,028</b>        | <b>427,304,700</b>           | <b>432,544,873</b>           |
| <b>Primary County Dollars</b>                             |                           |                              |                              |
| Current Year Property Taxes                               | 240,528,894               | 245,339,472                  | 252,699,656                  |
| Other Ad Valorem Taxes                                    | 2,950,000                 | 2,950,000                    | 2,950,000                    |
| Other Taxes   | 980,000                   | 880,000                      | 880,000                      |
| Sales Taxes   | 61,874,310                | 63,421,168                   | 65,006,697                   |
| Earnings on Investments                                   | 567,100                   | 436,240                      | 447,146                      |
| Fund Balance Appropriated - non-EDLP                      | 11,073,553                | 9,500,000                    | 9,500,000                    |
| <b>Total Primary County Dollars</b>                       | <b>317,973,857</b>        | <b>322,526,880</b>           | <b>331,483,499</b>           |
| <b>Debt Information</b>                                   |                           |                              |                              |
| General Fund Proj - No Proposed CIP                       | 422,769,028               | 427,035,736                  | 432,273,480                  |
| Existing Debt \$  | 58,613,944                | 55,859,073                   | 53,650,708                   |
| <b>Existing Debt as a % of Budget</b>                     | <b>13.9%</b>              | <b>13.1%</b>                 | <b>12.4%</b>                 |
| <i>Proposed CIP - Additional Debt Service</i>             | -                         | 5,282,750                    | 12,145,775                   |
| General Fund Proj with Proposed CIP                       | 422,769,028               | 432,318,486                  | 444,419,255                  |
| <b>Existing Debt Service + Proposed CIP - % of Budget</b> | <b>13.9%</b>              | <b>14.1%</b>                 | <b>14.8%</b>                 |

|   | <b>GENERAL FUND</b> |                    |                    |
|---|---------------------|--------------------|--------------------|
|   | <b>FY 2020</b>      | <b>FY 2021</b>     | <b>FY 2022</b>     |
|   | <b>Projection</b>   | <b>Projection</b>  | <b>Projection</b>  |
| <b>Expenditures</b>                                       |                     |                    | (revaluation)      |
| Public Safety   | 75,806,010          | 77,701,160         | 79,643,689         |
| Environmental Management                                  | 2,829,070           | 2,864,433          | 2,900,239          |
| Health  | 31,137,152          | 31,448,524         | 31,763,009         |
| Social Services   | 60,189,628          | 61,092,472         | 62,008,859         |
| Education   | 142,891,090         | 146,463,367        | 150,124,951        |
| Culture and Recreation                                    | 16,100,512          | 16,301,768         | 16,505,540         |
| Community & Economic Development                          | 5,317,556           | 5,397,319          | 5,478,279          |
| Administration and Support                                | 28,882,024          | 29,315,254         | 29,754,983         |
| General Government  | 22,787,469          | 23,129,281         | 23,476,220         |
| Debt Service  | 50,942,908          | 49,508,580         | 48,205,740         |
| Special Appropriations                                    | 290,000             | 290,000            | 290,000            |
| <b>Total Expenditures</b>                                 | <b>437,173,418</b>  | <b>443,512,159</b> | <b>450,151,510</b> |
| <b>Revenues</b>   |                     |                    |                    |
| Public Safety   | 20,869,403          | 21,182,444         | 21,500,181         |
| Environmental Management                                  | 1,049,904           | 1,063,028          | 1,076,316          |
| Health  | 15,845,026          | 16,082,702         | 16,323,942         |
| Social Services   | 43,920,274          | 44,579,078         | 45,247,764         |
| Education   | 312,066             | 313,626            | 315,194            |
| Culture and Recreation                                    | 5,416,250           | 5,497,494          | 5,579,956          |
| Community & Economic Development                          | 50,753              | 50,880             | 51,007             |
| Administration and Support                                | 1,136,890           | 1,153,943          | 1,171,252          |
| General Government  | 337,412,731         | 342,431,400        | 347,731,033        |
| Debt Service  | 11,434,233          | 11,434,233         | 11,434,233         |
| <b>Total Revenues</b>                                     | <b>437,447,530</b>  | <b>443,788,827</b> | <b>450,430,878</b> |
| <b>Primary County Dollars</b>                             |                     |                    |                    |
| Current Year Property Taxes                               | 256,490,151         | 260,337,503        | 264,242,566        |
| Other Ad Valorem Taxes                                    | 2,950,000           | 2,950,000          | 2,950,000          |
| Other Taxes   | 880,000             | 880,000            | 880,000            |
| Sales Taxes   | 66,631,864          | 68,297,661         | 70,005,103         |
| Earnings on Investments                                   | 458,325             | 469,783            | 481,527            |
| Fund Balance Appropriated - non-EDLP                      | 9,500,000           | 9,500,000          | 9,500,000          |
| <b>Total Primary County Dollars</b>                       | <b>336,910,340</b>  | <b>342,434,947</b> | <b>348,059,195</b> |
| <b>Debt Information</b>                                   |                     |                    |                    |
| General Fund Proj - No Proposed CIP                       | 437,173,418         | 443,512,159        | 450,151,510        |
| Existing Debt \$  | 50,942,908          | 49,508,580         | 48,205,740         |
| <b>Existing Debt as a % of Budget</b>                     | <b>11.7%</b>        | <b>11.2%</b>       | <b>10.7%</b>       |
| <i>Proposed CIP - Additional Debt Service</i>             | 21,034,325          | 29,571,899         | 36,060,615         |
| General Fund Proj with Proposed CIP                       | 458,207,743         | 473,084,058        | 486,212,125        |
| <b>Existing Debt Service + Proposed CIP - % of Budget</b> | <b>15.7%</b>        | <b>16.7%</b>       | <b>17.3%</b>       |

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

## EXPENDITURES

### General Assumptions

For FY 2017 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

**Personnel Related:** For FY 2017, an average of 2.58% for performance adjustments is included in the Adopted budget. In addition to performance, an accelerator factor is included for employees below the market reference point for their position classification. The accelerator factor is calculated based on an acceptable performance rating and is up to 1/2 of the employee's performance adjustment. For example, if an employee receives an outstanding performance review and receives a performance adjustment of 4%, he/she would then qualify for up to an additional 2% of the market reference point for his/her position up to the MRP. If the employee is above the MRP, then the accelerator would not apply. Employee health insurance is budgeted in all departments and reflects an 8% increase. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees and will increase .25% every year through FY21. General Employees retirement rate is 7.25% while the retirement contribution rate for Law Enforcement employees increases to 8.0%. For FY 2017 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 5% increase in benefit related costs (health, dental, retirement).

**Non-Personnel Related for County Departments:** Except as noted below, 2.5% per year are assumed for all years after FY 2017.

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

Assumptions which differ from the above are as follows:

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

#### **Sheriff**

|                             |  |
|-----------------------------|--|
| <b>FY 2017 &amp; Beyond</b> | The Sheriff's Office requested 30 new positions which are discussed for the most part in the Alternate Service Level section of the Appendices. The Adopted budget includes an Audio-Visual Technician, a School Resource Officer, a Narcotics Investigator, a Court Bailiff, and two Records Clerks. In addition to these additions, five positions were eliminated as part of an anticipated consolidation of Crime Scene Investigations with the City of Winston-Salem. |
| <b>FY 2018 &amp; Beyond</b> | Based on General Assumptions at the beginning of this section.   |
| <b>Future Discussion</b>    | The Sheriff continues to be concerned with turnover rates within his department which he attributes to a lack of competitiveness as it relates to pay and benefits. A study is under way to help identify the true cause of high turnover and these results will need to be reviewed carefully to determine if corrective action is necessary.   |

#### **Emergency Services**

|                             |   |
|-----------------------------|---|
| <b>FY 2017 &amp; Beyond</b> | The FY 2017 Adopted budget for Emergency Services includes continued funding for the Mobile Integrated Healthcare Program that was included in the FY 2016 Adopted Budget. The Board of Commissioners also identified funding as part of the County's contribution to mental health services to expand this program through an agreement with Cardinal Innovations Healthcare. Additionally, funding was included to begin transitioning Emergency Services from the Intergraph Computer Aided Dispatch system to OSSI, a CAD system that is used by almost every other agency in surrounding jurisdictions. While costly, it is anticipated that this transition will benefit customers calling the 911 system through quicker response times. |
| <b>FY 2018 &amp; beyond</b> | Based on General Assumptions at the beginning of this section.  |

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

## Assumptions for Environmental Management Service Area

### Office of Environmental Assistance & Protection

**FY 2017 & Beyond**

EAP's funding for FY 2017 increased slightly to account for increases in Personal Services. EAP also received two grants - one of which will require an additional position to operate a compacter which will drive increased Personal costs in future years.

## Assumptions for Health Service Area

### Public Health

**FY 2017 & beyond**

Cuts were made to the Federal Women, Infants, and Children (WIC) program that resulted in five positions being eliminated for FY 2017. It is anticipated that these cuts could be restored in future years which would necessitate adding these positions back. The Pharmacy is another endeavor that will need to be studied in FY 2017 and beyond to make sure the County is justified in offering this service. The adopted budget added two positions to Public Health, both to be filled in January 2017 - a Communicable Disease Nurse and a School Health Nurse.

**Future Discussion/ Decision**

Discussions to resolve the direction of the Dental Clinic need to occur. The primary decision is whether it makes sense for the County to continue in the Dental business or to transition the clinic to a Federally Qualified Healthcare Center like Southside or some other agency.

## Assumptions for Social Service Area

### Department of Social Services

**FY 2017 & beyond**

DSS's budget has increased because of increases to Personal Services. The Department of Social Services requested 11 positions, and two full-time positions were added to the Program Integrity Unit of DSS in the recommended budget. The Adopted budget includes an additional position to serve as a Hearing Officer. The Board of Commissioners deleted two vacant Human Resources positions within DSS and moved one of these to the County's Human Resources department. While not in the DSS budget, funding was included in the County Attorney's Office to either contract some work with another firm or hire an additional attorney in January 2017. In FY17, child care and heating & energy programs are being added to NCFAST. Additionally, State requirements to provide Medicaid and Foster Care services to juveniles age 18-21 has impacted the Department's budget.

**FY 2017 & Beyond**

As the NCFAST system and other program changes stabilize, there may be staffing decreases at some point. However, no potential staffing decreases are assumed in the projections.

**Future Discussion**

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

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

---

## Youth Services

**FY 2017 & Beyond** Youth Detention Center was shut down in FY 2016. Appropriations for Youth Services now consists solely of payments to other areas for housing of Forsyth County youth in out of County facilities as well as pass through funds for the Juvenile Crime Prevention Council. Payments to out of County facilities have decreased the past three months so future budgets may be adjusted downward.

---

## *Assumptions for Education Service Area*

### Winston-Salem/Forsyth County School System

**FY2017, 2019, 2021** The Adopted budget for the WSFC School System includes a 2.66% increase in County funding due to projected growth in Property Tax Base and Sales Tax projections. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes.

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

**November 2016** Assumed in the Capital Improvement Plan is a Bond Referendum for November 2016 for \$350 million of School Bonds. In order to accommodate this large bond request, the County will more than likely need to issue this debt over four issuances. The School System's request includes four new schools, four replacement schools, four additions, four renovations, and district wide projects that include safety improvements, technology updates, and life cycle maintenance projects.

**FY2017, 2019, 2021** The Capital Improvement Plan includes \$8.5 million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding sources for life cycle maintenance projects.

---

### Forsyth Technical Community College

**FY 2017 & Beyond** Capital Improvement Plan includes \$65 million of projects to be part of a November 2016 bond referendum for the Community College.

**FY 2018 & beyond** Assumes normal growth in students and operating costs.

---

## *Assumptions for Culture & Recreation Service Area*

### Parks & Recreation

**FY2017, 2019, 2021** CIP includes \$2m to be issued every other year in 2/3rds bonds for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. Bond funds made available to Parks & Recreation every other fiscal year.

---

# ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS

---

## Parks & Recreation

**FY2017, 2019, 2021** CIP includes \$2m to be issued every other year in 2/3rds bonds for life cycle capital maintenance and repairs such as roofs, paving, shelters, etc. Bond funds made available to Parks & Recreation every other fiscal year.

## REVENUES

---

### *Assumptions for Public Safety Service Area*

#### Emergency Medical Services

**All Years** EMS fees are adjusted regularly to reflect costs. A fee increase was approved for FY 2009. Another rate review is necessary.

### *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 General Government Service Area*

#### Non-Departmental

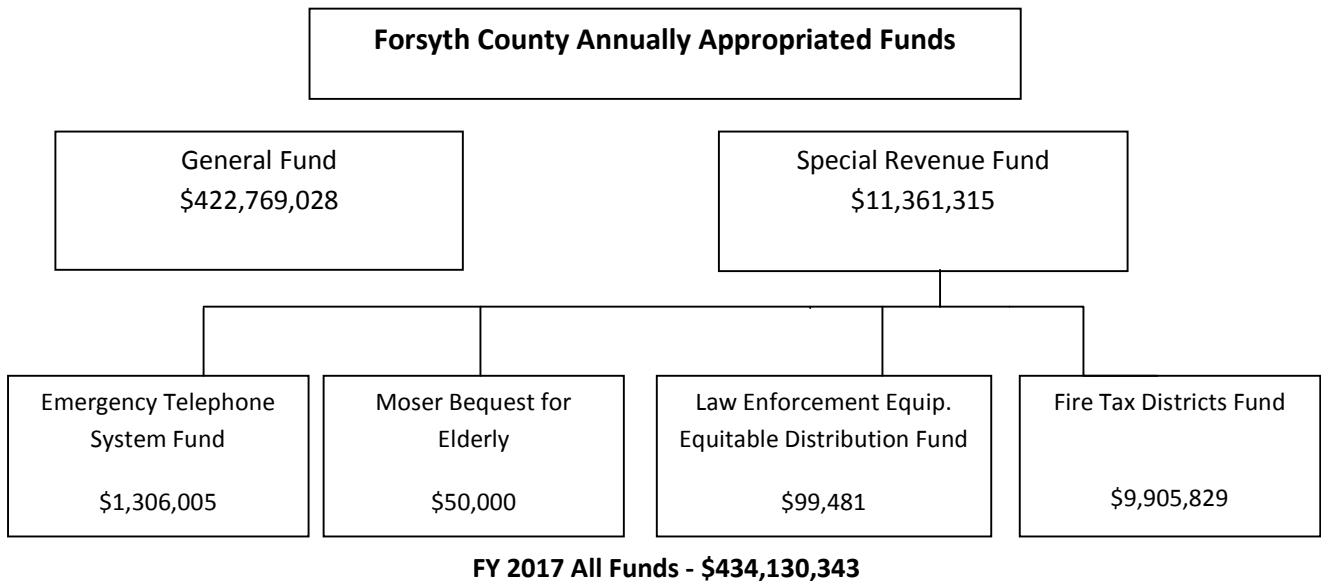
**FY2017 & beyond** Current Year Property Taxes – Tax revenue on real and personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of all other revenues and appropriated fund balance. The tax rate is then determined by taking this amount, and dividing it by the amount per penny the tax base supports. The ad valorem rate for FY2017 was adopted at 73.10 cents per \$100 valuation. One penny equivalent for FY2017 is \$3,290,409.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY 2017.

Sales Taxes – 3.5% growth assumed for FY 2017. Assumes 2% growth due to overall economic activity for FY 2017 and beyond.

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





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

## SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$15.995 million in Fund Balance has been appropriated with almost \$5.1 million being additional Education Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is funded through the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

### Annually Budgeted Funds

|  | <u>General Fund</u> | <u>Fire Tax<br/>Districts</u> | <u>Emergency<br/>Telephone<br/>System</u> | <u>Moser<br/>Bequest<br/>for Elderly</u> | <u>Law Enforce<br/>Equitable<br/>Distribution</u> | <u>Total</u>        |
|--|---------------------|-------------------------------|---|--|---|---------------------|
| <b>Revenues</b>                            | <b>400,775,058</b>  | <b>9,205,163</b>              | <b>557,869</b>                            | <b>1,000</b>                             | <b>54,000</b>                                     | <b>410,593,090</b>  |
| Ad Valorem Taxes                           | 243,478,894         | 7,350,329                     | 0   | 0  | 0   | 250,829,223         |
| Sales Taxes                                | 61,874,310          | 1,854,834                     | 0   | 0  | 0   | 63,729,144          |
| Other Taxes                                | 980,000             | 0                             | 0   | 0  | 0   | 980,000             |
| Licenses & Permits                         | 930,853             | 0                             | 0   | 0  | 0   | 930,853             |
| Intergovernmental                          | 57,431,042          | 0                             | 557,869                                   | 0  | 50,000  | 58,038,911          |
| Charges for Services                       | 23,587,335          | 0                             | 0   | 0  | 0   | 23,587,335          |
| Earnings on Investments                    | 567,100             | 0                             | 0   | 1,000                                    | 4,000   | 572,100             |
| Other Revenues                             | 11,925,524          | 0                             | 0   | 0  | 0   | 11,925,524          |
| <b>Expenditures</b>                        | <b>422,783,307</b>  | <b>7,719,703</b>              | <b>1,306,005</b>                          | <b>50,000</b>                            | <b>0</b>  | <b>431,859,015</b>  |
| Public Safety                              | 70,234,402          | 7,719,703                     | 1,238,981                                 | 0  | 0   | 79,193,086          |
| Environmental Management                   | 2,806,038           | 0                             | 0   | 0  | 0   | 2,806,038           |
| Health                                     | 30,152,310          | 0                             | 0   | 0  | 0   | 30,152,310          |
| Social Services                            | 57,524,001          | 0                             | 0   | 50,000                                   | 0   | 57,574,001          |
| Education                                  | 132,645,050         | 0                             | 0   | 0  | 0   | 132,645,050         |
| Culture & Recreation                       | 15,511,528          | 0                             | 0   | 0  | 0   | 15,511,528          |
| Community & Economic Development           | 5,093,899           | 0                             | 0   | 0  | 0   | 5,093,899           |
| Administration & Support                   | 27,525,738          | 0                             | 0   | 0  | 0   | 27,525,738          |
| General Government                         | 22,386,397          | 0                             | 0   | 0  | 0   | 22,386,397          |
| Debt                                       | 58,613,944          | 0                             | 67,024                                    | 0  | 0   | 58,680,968          |
| Special Appropriations                     | 290,000             | 0                             | 0   | 0  | 0   | 290,000             |
| <b>Revenues Over/(Under) Expenditures</b>  | <b>(22,008,249)</b> | <b>1,485,460</b>              | <b>(748,136)</b>                          | <b>(49,000)</b>                          | <b>54,000</b>                                     | <b>(21,265,925)</b> |
| <b>Other Financing Sources/(Uses)</b>      |                     |                               |   |  |   |                     |
| <b>Operating Transfers In</b>              |                     |                               |   |  |   |                     |
| Fire Tax Districts                         | 1,854,834           | 0                             | 0   | 0  | 0   | 1,854,834           |
| Law Enforcement Equitable Distribution     | 0                   | 0                             | 0   | 0  | 0   | 0                   |
| Multi-year Capital Project Ordinances      | 0                   | 0                             | 0   | 0  | 0   | 0                   |
| State Lottery Proceeds                     | 3,675,300           | 0                             | 0   | 0  | 0   | 3,675,300           |
| <b>Total Operating Transfers In</b>        | <b>5,530,134</b>    | <b>0</b>                      | <b>0</b>                                  | <b>0</b>                                 | <b>0</b>  | <b>5,530,134</b>    |
| <b>Operating Transfers to General Fund</b> | <b>0</b>            | <b>(1,854,834)</b>            | <b>0</b>                                  | <b>(50,000)</b>                          | <b>(99,481)</b>                                   | <b>(2,004,315)</b>  |
| <b>Fund Balance Gained/(Appropriated)</b>  | <b>(16,478,115)</b> | <b>(369,374)</b>              | <b>(748,136)</b>                          | <b>(99,000)</b>                          | <b>(45,481)</b>                                   | <b>(17,740,106)</b> |

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

**All Funds**

|   | FY 14-15<br>Actual | FY 15-16<br>ORIGINAL      ESTIMATE |                    | REQUEST            | FY 16-17<br>RECOMM. | ADOPTED            |
|---|--------------------|------------------------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Funding Sources</b>                      |                    |                                    |                    |                    |                     |                    |
| Taxes:                                      |                    |                                    |                    |                    |                     |                    |
| Ad Valorem                                  | 238,433,384        | 244,739,311                        | 244,931,959        | 263,893,775        | 250,829,223         | 251,130,513        |
| Sales Taxes                                 | 59,852,644         | 61,458,334                         | 62,486,661         | 63,729,144         | 63,729,144          | 63,729,144         |
| Occupancy Tax                               | 673,224            | 625,000                            | 684,400            | 625,000            | 625,000             | 625,000            |
| Gross Receipts                              | 408,843            | 355,000                            | 411,455            | 355,000            | 355,000             | 355,000            |
| <b>Total Taxes</b>                          | <b>299,368,095</b> | <b>307,177,645</b>                 | <b>308,514,475</b> | <b>328,602,919</b> | <b>315,538,367</b>  | <b>315,839,657</b> |
| Licenses & Permits                          | 840,177            | 829,084                            | 713,985            | 931,853            | 930,853             | 930,853            |
| Intergovernmental                           | 54,126,770         | 56,961,733                         | 54,512,459         | 58,231,901         | 58,038,911          | 58,002,013         |
| Charges for Services                        | 23,615,723         | 24,280,475                         | 22,246,913         | 23,524,835         | 23,587,335          | 23,587,335         |
| Interest Earnings                           | 404,939            | 433,100                            | 525,143            | 572,100            | 572,100             | 572,100            |
| Other Revenue                               | 10,531,894         | 12,269,257                         | 11,477,955         | 12,087,661         | 11,925,524          | 11,925,524         |
| Operating Transfers In                      | 7,366,294          | 5,756,280                          | 5,443,809          | 6,087,315          | 5,629,975           | 5,629,975          |
| Refund bonds issued                         | 0                  | 16,341,414                         | 5,058,018          | 16,378,274         | 16,378,274          | 16,400,893         |
| Proceeds - General LT Liabilities           | 222,884            | 0                                  | 0                  | 0                  | 0                   | 0                  |
| <b>Total Revenue</b>                        | <b>396,476,776</b> | <b>424,048,988</b>                 | <b>408,492,757</b> | <b>446,416,858</b> | <b>432,601,339</b>  | <b>432,888,350</b> |
| Beginning Fund Balance                      | 147,499,809        | 168,573,142                        | 142,466,552        | 139,815,805        | 139,815,805         | 139,815,805        |
| <b>Total Available Resources</b>            | <b>543,976,585</b> | <b>592,622,130</b>                 | <b>550,959,309</b> | <b>586,232,663</b> | <b>572,417,144</b>  | <b>572,704,155</b> |
| <b>Expenditures</b>                         |                    |                                    |                    |                    |                     |                    |
| Public Safety                               | 67,819,163         | 75,220,955                         | 73,876,170         | 85,205,410         | 79,193,086          | 79,683,393         |
| Environmental Management                    | 2,368,913          | 2,540,174                          | 2,552,609          | 2,869,309          | 2,806,038           | 2,725,578          |
| Health                                      | 25,617,201         | 29,903,779                         | 27,017,356         | 32,333,349         | 30,152,310          | 30,221,413         |
| Social Services                             | 50,422,585         | 55,997,136                         | 53,842,299         | 58,476,677         | 57,524,001          | 57,560,364         |
| Education                                   | 124,407,176        | 129,349,686                        | 129,253,513        | 132,805,701        | 132,645,050         | 132,688,582        |
| Culture & Recreation                        | 13,993,617         | 15,035,730                         | 14,183,794         | 16,596,973         | 15,511,528          | 15,511,528         |
| Community & Economic Development            | 3,930,248          | 4,678,133                          | 4,624,726          | 5,223,899          | 5,093,899           | 5,085,269          |
| Administration & Support                    | 24,142,800         | 27,011,943                         | 26,507,163         | 29,025,874         | 27,525,738          | 27,620,370         |
| General Government                          | 13,221,858         | 21,310,328                         | 18,713,376         | 23,381,377         | 22,386,397          | 21,792,044         |
| Special Appropriations                      | 236,396            | 0                                  | 0                  | 1,055,000          | 290,000             | 556,520            |
| Operating Transfers Out                     | 1,715,547          | 2,025,011                          | 1,862,025          | 2,412,015          | 1,954,315           | 1,954,315          |
| Payments to Escrow Agents                   | 8,141,925          | 0                                  | 0                  | 0                  | 0                   | 0                  |
| Human Services - If Only Prog               | 351                | 50,000                             | 3,080              | 50,000             | 50,000              | 50,000             |
| Other Financing Uses                        | 4,996,625          | 0                                  | 0                  | 0                  | 0                   | 0                  |
| Debt  | 60,711,731         | 61,544,979                         | 60,707,393         | 58,680,968         | 58,680,968          | 58,680,968         |
| Allow for Encumbrances                      | 0                  | 0                                  | -2,000,000         | 0                  | 0                   | 0                  |
| <b>Total Expenditures/Uses</b>              | <b>401,726,137</b> | <b>424,667,854</b>                 | <b>411,143,504</b> | <b>448,116,552</b> | <b>433,813,330</b>  | <b>434,130,344</b> |
| Ending Fund Balance                         | 142,250,448        | 167,954,276                        | 139,815,805        | 138,116,111        | 138,603,814         | 138,573,811        |
| <b>Total Commitments &amp; Fund Balance</b> | <b>543,976,585</b> | <b>592,622,130</b>                 | <b>550,959,309</b> | <b>586,232,663</b> | <b>572,417,144</b>  | <b>572,704,155</b> |
| <b>Fund Balance Utilized/(Gained)</b>       | <b>5,249,361</b>   | <b>618,866</b>                     | <b>2,650,747</b>   | <b>1,699,694</b>   | <b>1,211,991</b>    | <b>1,241,994</b>   |

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

## General Fund

|   | FY 14-15           | FY 15-16           |                    | FY 16-17           |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | <u>ACTUAL</u>      | <u>ORIGINAL</u>    | <u>ESTIMATE</u>    | <u>REQUEST</u>     | <u>RECOMM.</u>     | <u>ADOPTED</u>     |
| <b><u>Funding Sources</u></b>               |                    |                    |                    |                    |                    |                    |
| Taxes:                                      |                    |                    |                    |                    |                    |                    |
| Ad Valorem                                  | 231,677,625        | 237,652,866        | 237,845,514        | 256,226,487        | 243,478,894        | 243,478,894        |
| Sales                                       | 58,199,414         | 59,745,794         | 60,774,121         | 61,874,310         | 61,874,310         | 61,874,310         |
| Occupancy Tax                               | 673,224            | 625,000            | 684,400            | 625,000            | 625,000            | 625,000            |
| Gross Receipts                              | 408,843            | 355,000            | 411,455            | 355,000            | 355,000            | 355,000            |
| <i>Total Taxes</i>                          | <i>290,959,106</i> | <i>298,378,660</i> | <i>299,715,490</i> | <i>319,080,797</i> | <i>306,333,204</i> | <i>306,333,204</i> |
| Licenses & Permits                          | 840,177            | 829,084            | 713,985            | 931,853            | 930,853            | 930,853            |
| Intergovernmental                           | 53,334,545         | 56,280,201         | 53,849,146         | 57,624,032         | 57,431,042         | 57,394,144         |
| Charges for Services                        | 23,615,723         | 24,280,475         | 22,246,913         | 23,524,835         | 23,587,335         | 23,587,335         |
| Interest Earnings on                        |                    |                    |                    |                    |                    |                    |
| Investments                                 | 391,180            | 428,100            | 512,800            | 567,100            | 567,100            | 567,100            |
| Other Revenue                               | 10,531,894         | 12,269,257         | 11,477,955         | 12,087,661         | 11,925,524         | 11,925,524         |
| Operating Transfers In                      | 7,366,294          | 5,756,280          | 5,443,809          | 6,087,315          | 5,629,975          | 5,629,975          |
| Proceeds of General LT Liabilities          | 222,884            | 0                  | 0                  | 0                  | 0                  | 0                  |
| Fund Balance                                | 0                  | 16,341,414         | 5,058,018          | 16,378,274         | 16,378,274         | 16,400,893         |
| <b>Total Revenue</b>                        | <b>387,261,803</b> | <b>414,563,471</b> | <b>399,018,116</b> | <b>436,281,867</b> | <b>422,783,307</b> | <b>422,769,028</b> |
| <b>Beginning Fund Balance</b>               | <b>143,510,032</b> | <b>165,115,189</b> | <b>138,313,688</b> | <b>135,911,654</b> | <b>135,911,654</b> | <b>135,911,654</b> |
| <b>Total Available Resources</b>            | <b>530,771,835</b> | <b>579,678,660</b> | <b>537,331,804</b> | <b>572,193,521</b> | <b>558,694,961</b> | <b>558,680,682</b> |
| <b><u>Expenditures</u></b>                  |                    |                    |                    |                    |                    |                    |
| Public Safety                               | 60,338,780         | 66,704,265         | 66,083,603         | 75,899,764         | 70,234,402         | 70,393,416         |
| Environmental Management                    | 2,368,913          | 2,540,174          | 2,552,609          | 2,869,309          | 2,806,038          | 2,725,578          |
| Health                                      | 25,617,201         | 29,903,779         | 27,017,356         | 32,333,349         | 30,152,310         | 30,221,413         |
| Social Services                             | 50,422,585         | 55,997,136         | 53,842,299         | 58,476,677         | 57,524,001         | 57,560,364         |
| Education                                   | 124,407,176        | 129,349,686        | 129,253,513        | 132,805,701        | 132,645,050        | 132,688,582        |
| Culture & Recreation                        | 13,993,617         | 15,035,730         | 14,183,794         | 16,596,973         | 15,511,528         | 15,511,528         |
| Comm & Econ Development                     | 3,930,248          | 4,678,133          | 4,624,726          | 5,223,899          | 5,093,899          | 5,085,269          |
| Administration & Support                    | 24,142,800         | 27,011,943         | 26,507,163         | 29,025,874         | 27,525,738         | 27,620,370         |
| General Government                          | 13,221,858         | 21,310,328         | 18,713,376         | 23,381,377         | 22,386,397         | 21,792,044         |
| Debt  | 60,640,023         | 61,479,297         | 60,641,711         | 58,613,944         | 58,613,944         | 58,613,944         |
| Special Appropriations                      | 236,396            | 0                  | 0                  | 1,055,000          | 290,000            | 556,520            |
| Other Financing Uses                        | 4,996,625          | 0                  | 0                  | 0                  | 0                  | 0                  |
| Payment to Escrow Agents                    | 8,141,925          | 0                  | 0                  | 0                  | 0                  | 0                  |
| Allow for Encumbrances                      | 0                  | 0                  | (2,000,000)        | 0                  | 0                  | 0                  |
| <b>Total Expenditures/Uses</b>              | <b>392,458,147</b> | <b>414,010,471</b> | <b>401,420,150</b> | <b>436,281,867</b> | <b>422,783,307</b> | <b>422,769,028</b> |
| <b>Ending Fund Balance</b>                  | <b>138,313,688</b> | <b>165,668,189</b> | <b>135,911,654</b> | <b>135,911,654</b> | <b>135,911,654</b> | <b>135,911,654</b> |
| <b>Total Commitments &amp; Fund Balance</b> | <b>530,771,835</b> | <b>579,678,660</b> | <b>537,331,804</b> | <b>572,193,521</b> | <b>558,694,961</b> | <b>558,680,682</b> |
| <br>  |                    |                    |                    |                    |                    |                    |
| <b>Fund Balance Utilized/(Gained)</b>       | <b>5,196,344</b>   | <b>(553,000)</b>   | <b>2,402,034</b>   | <b>0</b>           | <b>0</b>           | <b>0</b>           |

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

**General Fund, cont.**

|                                  | FY 14-15           | FY 15-16           |                    | FY 16-17           |                    |                    |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                  | ACTUAL             | ORIGINAL           | ESTIMATE           | REQUEST            | RECOMM.            | ADOPTED            |
| <b>Public Safety</b>             |                    |                    |                    |                    |                    |                    |
| Animal Control                   | 1,774,648          | 1,972,844          | 1,881,818          | 2,326,985          | 2,104,287          | 2,104,287          |
| Emergency Mgmt                   | 456,702            | 354,190            | 354,670            | 353,940            | 353,940            | 382,110            |
| Interagency Comm                 | 1,148,677          | 1,232,455          | 1,202,816          | 1,397,131          | 1,273,872          | 1,273,872          |
| Sheriff                          | 40,395,894         | 44,585,496         | 44,585,552         | 51,493,554         | 46,944,988         | 47,075,832         |
| Emergency Services               | 16,082,090         | 18,043,932         | 17,623,202         | 19,827,417         | 19,056,578         | 19,056,578         |
| Court Svs                        | 480,769            | 515,348            | 435,545            | 500,737            | 500,737            | 500,737            |
| <b>Total Public Safety</b>       | <b>60,338,780</b>  | <b>66,704,265</b>  | <b>66,083,603</b>  | <b>75,899,764</b>  | <b>70,234,402</b>  | <b>70,393,416</b>  |
| <b>Environmental Mgmt</b>        |                    |                    |                    |                    |                    |                    |
| EAD                              | 2,102,433          | 2,209,434          | 2,255,184          | 2,435,579          | 2,372,308          | 2,418,308          |
| Inspections                      | 266,480            | 330,740            | 297,425            | 433,730            | 433,730            | 307,270            |
| <b>Total Env. Mgmt</b>           | <b>2,368,913</b>   | <b>2,540,174</b>   | <b>2,552,609</b>   | <b>2,869,309</b>   | <b>2,806,038</b>   | <b>2,725,578</b>   |
| <b>Health</b>                    |                    |                    |                    |                    |                    |                    |
| Medical Examiner                 | 186,100            | 208,700            | 180,000            | 304,950            | 304,950            | 304,950            |
| Centerpoint                      | 5,861,305          | 6,148,706          | 5,926,677          | 6,148,706          | 6,148,706          | 6,148,706          |
| Public Health                    | 19,569,796         | 23,546,373         | 20,910,679         | 25,879,693         | 23,698,654         | 23,767,757         |
| <b>Total Health</b>              | <b>25,617,201</b>  | <b>29,903,779</b>  | <b>27,017,356</b>  | <b>32,333,349</b>  | <b>30,152,310</b>  | <b>30,221,413</b>  |
| <b>Social Svs</b>                |                    |                    |                    |                    |                    |                    |
| Social Svs                       | 48,218,229         | 54,157,483         | 52,021,837         | 56,836,139         | 55,988,463         | 55,929,826         |
| Aging Services                   | 294,280            | 550,000            | 512,000            | 634,630            | 529,630            | 624,630            |
| Youth Svs                        | 1,910,076          | 1,289,653          | 1,308,462          | 1,005,908          | 1,005,908          | 1,005,908          |
| <b>Total Social Svs</b>          | <b>50,422,585</b>  | <b>55,997,136</b>  | <b>53,842,299</b>  | <b>58,476,677</b>  | <b>57,524,001</b>  | <b>57,560,364</b>  |
| <b>Education</b>                 |                    |                    |                    |                    |                    |                    |
| NC Cooperative Ext               | 1,082,919          | 1,052,741          | 913,753            | 1,102,786          | 1,056,854          | 1,100,386          |
| FTCC                             | 9,573,402          | 10,041,024         | 10,083,839         | 10,301,841         | 10,187,122         | 10,187,122         |
| Schools                          | 113,750,855        | 118,255,921        | 118,255,921        | 121,401,074        | 121,401,074        | 121,401,074        |
| <b>Total Education</b>           | <b>124,407,176</b> | <b>129,349,686</b> | <b>129,253,513</b> | <b>132,805,701</b> | <b>132,645,050</b> | <b>132,688,582</b> |
| <b>Culture &amp; Recreation</b>  |                    |                    |                    |                    |                    |                    |
| Library                          | 6,865,978          | 7,399,848          | 7,015,585          | 8,001,500          | 7,591,046          | 7,591,046          |
| Parks & Rec.                     | 7,127,639          | 7,635,882          | 7,168,209          | 8,595,473          | 7,920,482          | 7,920,482          |
| <b>Total Culture &amp; Rec</b>   | <b>13,993,617</b>  | <b>15,035,730</b>  | <b>14,183,794</b>  | <b>16,596,973</b>  | <b>15,511,528</b>  | <b>15,511,528</b>  |
| <b>Community &amp; Econ Dev</b>  |                    |                    |                    |                    |                    |                    |
| Housing                          | 451,305            | 493,877            | 484,087            | 627,503            | 567,503            | 567,503            |
| Economic Development             | 2,125,801          | 2,798,596          | 2,754,979          | 3,097,516          | 3,027,516          | 3,027,516          |
| Planning                         | 1,353,142          | 1,385,660          | 1,385,660          | 1,498,880          | 1,498,880          | 1,490,250          |
| <b>Total Comm &amp; Econ Dev</b> | <b>3,930,248</b>   | <b>4,678,133</b>   | <b>4,624,726</b>   | <b>5,223,899</b>   | <b>5,093,899</b>   | <b>5,085,269</b>   |

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

---

**General Fund, cont.**

|                                  | FY 14-15           | FY 15-16           |                    | FY 16-17           |                    |                    |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                  | <u>ACTUAL</u>      | <u>ORIGINAL</u>    | <u>ESTIMATE</u>    | <u>REQUEST</u>     | <u>RECOMM.</u>     | <u>ADOPTED</u>     |
| <b>Admin &amp; Support</b>       |                    |                    |                    |                    |                    |                    |
| Budget & Mgmt                    | 382,775            | 493,387            | 451,500            | 513,909            | 513,909            | 513,909            |
| Finance                          | 2,236,899          | 2,373,692          | 2,499,288          | 2,454,987          | 2,454,987          | 2,454,987          |
| General Svs                      | 12,033,757         | 13,063,636         | 12,541,194         | 13,656,538         | 13,390,988         | 13,390,988         |
| MIS                              | 6,296,172          | 6,795,903          | 6,668,953          | 7,693,010          | 6,825,447          | 6,825,447          |
| Human Resources                  | 747,622            | 898,245            | 892,847            | 1,077,374          | 930,905            | 965,237            |
| Purchasing                       | 108,839            | 117,230            | 117,230            | 98,590             | 98,590             | 108,890            |
| MapForsyth                       | -                  | 835,130            | 783,635            | 842,487            | 771,698            | 771,698            |
| County Commr & Mgr               | 1,006,038          | 1,097,216          | 1,157,709          | 1,130,687          | 1,130,687          | 1,130,687          |
| Attorney                         | 1,330,698          | 1,337,504          | 1,394,807          | 1,558,292          | 1,408,527          | 1,458,527          |
| <b>Total Admin &amp; Support</b> | <b>24,142,800</b>  | <b>27,011,943</b>  | <b>26,507,163</b>  | <b>29,025,874</b>  | <b>27,525,738</b>  | <b>27,620,370</b>  |
| <b>General Government</b>        |                    |                    |                    |                    |                    |                    |
| Tax Admin.                       | 5,600,584          | 5,825,381          | 7,577,120          | 6,434,451          | 6,301,828          | 6,301,828          |
| Register of Deeds                | 1,189,103          | 1,272,573          | 1,276,385          | 1,294,927          | 1,294,927          | 1,294,927          |
| Board of Elections               | 987,600            | 1,154,208          | 797,521            | 1,276,438          | 1,246,019          | 1,246,019          |
| Non-Departmental                 | 10,441,196         | 13,058,166         | 7,062,350          | 14,375,561         | 13,543,623         | 12,949,270         |
| <b>Total General Govt</b>        | <b>18,218,483</b>  | <b>21,310,328</b>  | <b>16,713,376</b>  | <b>23,381,377</b>  | <b>22,386,397</b>  | <b>21,792,044</b>  |
| <b>Debt</b>                      |                    |                    |                    |                    |                    |                    |
| Debt                             | 60,640,023         | 61,479,297         | 60,641,711         | 58,613,944         | 58,613,944         | 58,613,944         |
| <b>Total Debt</b>                | <b>60,640,023</b>  | <b>61,479,297</b>  | <b>60,641,711</b>  | <b>58,613,944</b>  | <b>58,613,944</b>  | <b>58,613,944</b>  |
| <b>Special Approps</b>           | <b>-</b>           | <b>553,000</b>     | <b>529,000</b>     | <b>1,055,000</b>   | <b>290,000</b>     | <b>556,520</b>     |
| <b>Total</b>                     | <b>384,079,826</b> | <b>414,563,471</b> | <b>401,949,150</b> | <b>436,281,867</b> | <b>422,783,307</b> | <b>422,769,028</b> |
|                                  | 522,393,514        | 580,231,660        | 537,860,804        | 572,193,521        | 558,694,961        | 558,680,682        |

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

## Law Enforcement Equitable Distribution Fund

|   | FY 14-15         | FY 15-16         |                  |                  | FY 16-17         |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | Actual           | ORIGINAL         | ESTIMATE         | REQUEST          | RECOMM.          | ADOPTED          |
| <b><u>Funding Sources</u></b>               |                  |                  |                  |                  |                  |                  |
| Intergovernmental                           | 47,638           | 50,000           | 31,781           | 50,000           | 50,000           | 50,000           |
| Interest                                    | 5,484            | 4,000            | 3,693            | 4,000            | 4,000            | 4,000            |
| <b>Total Revenues</b>                       | <b>53,122</b>    | <b>54,000</b>    | <b>35,474</b>    | <b>54,000</b>    | <b>54,000</b>    | <b>54,000</b>    |
| Beginning Fund Balance                      | 1,478,586        | 1,263,400        | 1,466,703        | 1,352,692        | 1,352,692        | 1,352,692        |
| <b>Total Available Resources</b>            | <b>1,531,708</b> | <b>1,317,400</b> | <b>1,502,177</b> | <b>1,406,692</b> | <b>1,406,692</b> | <b>1,406,692</b> |
| <b><u>Expenditures</u></b>                  |                  |                  |                  |                  |                  |                  |
| Other Financing Uses -                      |                  |                  |                  |                  |                  |                  |
| Operating Transfers Out                     | 65,005           | 312,471          | 149,485          | 557,181          | 99,481           | 99,481           |
| <b>Total Expenditures/Uses</b>              | <b>65,005</b>    | <b>312,471</b>   | <b>149,485</b>   | <b>557,181</b>   | <b>99,481</b>    | <b>99,481</b>    |
| Ending Fund Balance                         | 1,466,703        | 1,004,929        | 1,352,692        | 849,511          | 1,307,211        | 1,307,211        |
| <b>Total Commitments &amp; Fund Balance</b> | <b>1,531,708</b> | <b>1,317,400</b> | <b>1,502,177</b> | <b>1,406,692</b> | <b>1,406,692</b> | <b>1,406,692</b> |

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

---

## Fire Tax Districts Fund

|   | FY 14-15          | FY 15-16         |                   | REQUEST           | FY 16-17          | ADOPTED           |
|---|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
|   | Actual            | ORIGINAL         | ESTIMATE          |                   | RECOMM.           |                   |
| <b><u>Funding Sources</u></b>               |                   |                  |                   |                   |                   |                   |
| Taxes:                                      |                   |                  |                   |                   |                   |                   |
| Property                                    | 6,755,759         | 7,086,445        | 7,086,445         | 7,667,288         | 7,350,329         | 7,651,619         |
| Sales                                       | 1,653,230         | 1,712,540        | 1,712,540         | 1,854,834         | 1,854,834         | 1,854,834         |
| Total Taxes                                 | 8,408,989         | 8,798,985        | 8,798,985         | 9,522,122         | 9,205,163         | 9,506,453         |
| Intergovernmental                           |                   |                  |                   |                   |                   |                   |
| Investment Earnings                         | 3,880             |                  | 4,387             |                   |                   |                   |
| <b>Total Revenues</b>                       | <b>8,412,869</b>  | <b>8,798,985</b> | <b>8,803,372</b>  | <b>9,522,122</b>  | <b>9,205,163</b>  | <b>9,506,453</b>  |
| Beginning Fund Balance                      | 1,597,279         | 1,053,787        | 1,339,845         | 1,089,034         | 1,089,034         | 1,089,034         |
| <b>Total Available Resources</b>            | <b>10,010,148</b> | <b>9,852,772</b> | <b>10,143,217</b> | <b>10,611,156</b> | <b>10,294,197</b> | <b>10,595,487</b> |
| <b><u>Expenditures</u></b>                  |                   |                  |                   |                   |                   |                   |
| Public Safety-Fire Protection               | 7,019,761         | 7,341,643        | 7,341,643         | 8,066,665         | 7,719,703         | 8,050,996         |
| Other Financing Uses -                      |                   |                  |                   |                   |                   |                   |
| Operating Transfers out                     | 1,650,542         | 1,712,540        | 1,712,540         | 1,854,834         | 1,854,834         | 1,854,834         |
| <b>Total Expenditures/Uses</b>              | <b>8,670,303</b>  | <b>9,054,183</b> | <b>9,054,183</b>  | <b>9,921,499</b>  | <b>9,574,537</b>  | <b>9,905,830</b>  |
| Ending Fund Balance                         | 1,339,845         | 798,589          | 1,089,034         | 689,657           | 719,660           | 689,657           |
| <b>Total Commitments &amp; Fund Balance</b> | <b>10,010,148</b> | <b>9,852,772</b> | <b>10,143,217</b> | <b>10,611,156</b> | <b>10,294,197</b> | <b>10,595,487</b> |



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

## Moser Bequest for Care of Elderly Fund

|   | FY 14-15<br>Actual | FY 15-16<br>ORIGINAL | FY 15-16<br>ESTIMATE | FY 16-17<br>REQUEST | FY 16-17<br>RECOMM. | FY 16-17<br>ADOPTED |
|---|--------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| <b><u>Funding Sources</u></b>                     |                    |                      |                      |                     |                     |                     |
| Investment Earnings                               | 1,155              | 1,000                | 1,088                | 1,000               | 1,000               | 1,000               |
| <b>Total Revenues</b>                             | <b>1,155</b>       | <b>1,000</b>         | <b>1,088</b>         | <b>1,000</b>        | <b>1,000</b>        | <b>1,000</b>        |
| Beginning Fund Balance                            | 307,552            | 306,833              | 308,356              | 306,364             | 306,364             | 306,364             |
| <b>Total Available Resources</b>                  | <b>308,707</b>     | <b>307,833</b>       | <b>309,444</b>       | <b>307,364</b>      | <b>307,364</b>      | <b>307,364</b>      |
| <b><u>Expenditures</u></b>                        |                    |                      |                      |                     |                     |                     |
| Other Financing Uses -<br>Human Service - If Only | 351                | 50,000               | 3,080                | 50,000              | 50,000              | 50,000              |
| <b>Total Expenditures/Uses</b>                    | <b>351</b>         | <b>50,000</b>        | <b>3,080</b>         | <b>50,000</b>       | <b>50,000</b>       | <b>50,000</b>       |
| Ending Fund Balance                               | 308,356            | 257,833              | 306,364              | 257,364             | 257,364             | 257,364             |
| <b>Total Commitments &amp;<br/>Fund Balance</b>   | <b>308,707</b>     | <b>307,833</b>       | <b>309,444</b>       | <b>307,364</b>      | <b>307,364</b>      | <b>307,364</b>      |

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

---

## Emergency Telephone System Fund

|   | FY 14-15         | FY 15-16         |                  | FY 16-17         |                  | ADOPTED          |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | Actual           | ORIGINAL         | ESTIMATE         | REQUEST          | RECOMM.          |                  |
| <b>Funding Sources</b>                      |                  |                  |                  |                  |                  |                  |
| Taxes:                                      |                  |                  |                  |                  |                  |                  |
| E911 Surcharge                              |                  |                  |                  |                  |                  |                  |
| Total Taxes                                 |                  |                  |                  |                  |                  |                  |
| Intergovernmental                           | 744,587          | 631,532          | 631,532          | 557,869          | 557,869          | 557,869          |
| Interest Earnings                           | 3,240            |                  | 3,175            |                  |                  |                  |
| Other                                       |                  |                  |                  |                  |                  |                  |
| <b>Total Revenues</b>                       | <b>747,827</b>   | <b>631,532</b>   | <b>634,707</b>   | <b>557,869</b>   | <b>557,869</b>   | <b>557,869</b>   |
| Beginning Fund Balance                      | 606,360          | 833,933          | 1,037,960        | 1,156,061        | 1,156,061        | 1,156,061        |
| <b>Total Available Resources</b>            | <b>1,354,187</b> | <b>1,465,465</b> | <b>1,672,667</b> | <b>1,713,930</b> | <b>1,713,930</b> | <b>1,713,930</b> |
| <b>Expenditures</b>                         |                  |                  |                  |                  |                  |                  |
| Personal Services                           | 108,548          | 113,497          | 100,754          | 120,668          | 120,668          | 120,668          |
| Maintenance Service                         | 99,107           | 126,450          | 118,569          | 126,850          | 126,850          | 126,850          |
| Other Purchased Services                    | 232,783          | 318,600          | 179,447          | 320,600          | 320,600          | 320,600          |
| Travel/Training                             | 3,317            | 13,000           | 8,000            | 13,000           | 13,000           | 13,000           |
| Materials & Supplies                        | 16,868           | 103,500          | 17,470           | 129,800          | 129,800          | 129,800          |
| Equipment                                   |                  | 500,000          |                  | 500,000          | 500,000          | 500,000          |
| Aid to the Government Agencies              |                  |                  | 26,684           | 28,063           | 28,063           | 28,063           |
| <b>Public Safety Expenditures</b>           | <b>460,622</b>   | <b>1,175,047</b> | <b>450,924</b>   | <b>1,238,981</b> | <b>1,238,981</b> | <b>1,238,981</b> |
| Debt  | 71,708           | 65,682           | 65,682           | 67,024           | 67,024           | 67,024           |
| <b>Total Expenditures/Uses</b>              | <b>532,331</b>   | <b>1,240,729</b> | <b>516,606</b>   | <b>1,306,005</b> | <b>1,306,005</b> | <b>1,306,005</b> |
| Ending Fund Balance                         | 821,856          | 224,736          | 1,156,061        | 407,925          | 407,925          | 407,925          |
| <b>Total Commitments &amp; Fund Balance</b> | <b>1,354,187</b> | <b>1,465,465</b> | <b>1,672,667</b> | <b>1,713,930</b> | <b>1,713,930</b> | <b>1,713,930</b> |

## REVENUE SOURCES & EXPENDITURE USES

---

|                                   | <b>FY 2016<br/>Adopted</b> | <b>FY 2017<br/>Adopted</b> | <b>FY 16-17<br/>Change \$</b> | <b>FY 16-17<br/>Change %</b> | <b>FY 16-17% of<br/>Total Budget</b> |
|-----------------------------------|----------------------------|----------------------------|-------------------------------|------------------------------|--------------------------------------|
| Property Tax                      | 237,652,866                | 243,478,894                | 5,826,028                     | 2.5%                         | 71.0%                                |
| Sales Tax                         | 59,745,794                 | 61,874,310                 | 2,128,516                     | 3.6%                         | 25.9%                                |
| Other Taxes                       | 980,000                    | 980,000                    | -                             | 0.0%                         | 0.0%                                 |
| Licenses & Permits                | 829,084                    | 930,853                    | 101,769                       | 12.3%                        | 1.2%                                 |
| Intergovernmental                 | 56,280,201                 | 57,394,144                 | 1,113,943                     | 2.0%                         | 13.6%                                |
| Charges for Services              | 24,280,475                 | 23,587,335                 | (693,140)                     | -2.9%                        | -8.4%                                |
| Earnings on Investments           | 428,100                    | 567,100                    | 139,000                       | 32.5%                        | 1.7%                                 |
| Other Revenues                    | 12,269,257                 | 11,925,524                 | (343,733)                     | -2.8%                        | -4.2%                                |
| Other Financing Sources           | 5,756,280                  | 5,629,975                  | (126,305)                     | -2.2%                        | -1.5%                                |
| Fund Balance                      | 16,341,414                 | 16,400,893                 | 59,479                        | 0.4%                         | 0.7%                                 |
| <b>Total Revenue Sources</b>      | <b>414,563,471</b>         | <b>422,769,028</b>         | <b>8,205,557</b>              | <b>2.0%</b>                  | <b>100.0%</b>                        |
|                                   |                            |                            |                               |                              |                                      |
| Personal Services                 | 132,797,924                | 136,765,738                | 3,967,814                     | 3.0%                         | 48.4%                                |
| Professional & Technical Services | 8,260,693                  | 8,971,244                  | 710,551                       | 8.6%                         | 8.7%                                 |
| Purchased Property Services       | 5,500,849                  | 5,671,634                  | 170,785                       | 3.1%                         | 2.1%                                 |
| Other Purchased Services          | 11,961,729                 | 12,863,719                 | 901,990                       | 7.5%                         | 11.0%                                |
| Training & Conference             | 824,973                    | 818,192                    | (6,781)                       | -0.8%                        | -0.1%                                |
| Materials & Supplies              | 16,807,590                 | 16,636,536                 | (171,054)                     | -1.0%                        | -2.1%                                |
| Other Operating Costs             | 26,734,203                 | 27,307,334                 | 573,131                       | 2.1%                         | 7.0%                                 |
| PY Encumbrances                   | 2,000,000                  | 2,000,000                  | -                             | 0.0%                         | 0.0%                                 |
| Contingency                       | 3,010,349                  | 3,810,775                  | 800,426                       | 26.6%                        | 9.8%                                 |
| Capital Outlay                    | 1,274,913                  | 1,185,162                  | (89,751)                      | -7.0%                        | -1.1%                                |
| Existing/Committed Debt Service   | 61,479,297                 | 58,613,944                 | (2,865,353)                   | -4.7%                        | -34.9%                               |
| Payments to Other Agencies        | 140,356,226                | 144,727,545                | 4,371,319                     | 3.1%                         | 53.3%                                |
| Other Financing Uses              | 3,554,725                  | 3,397,205                  | (157,520)                     | -4.4%                        | -1.9%                                |
| <b>Total Expenditure Uses</b>     | <b>414,563,471</b>         | <b>422,769,028</b>         | <b>8,205,557</b>              | <b>2.0%</b>                  | <b>100.0%</b>                        |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|   | FY 14-15           | FY 15-16           |                    | Request            | FY 16-17           | Adopted            |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | Actual             | Original           | Estimate           |                    | Recommend          |                    |
| <b><u>PERSONAL SERVICES</u></b>                     |                    |                    |                    |                    |                    |                    |
| Animal Control                                      | 1,334,752          | 1,440,618          | 1,424,689          | 1,570,716          | 1,487,392          | 1,487,392          |
| Interagency Communications                          | 176,121            | 175,558            | 184,474            | 246,303            | 186,723            | 186,723            |
| Sheriff   | 30,975,841         | 33,274,298         | 32,553,382         | 37,823,922         | 34,925,631         | 34,959,675         |
| Emergency Services                                  | 13,685,491         | 15,134,062         | 14,778,644         | 15,808,411         | 15,627,398         | 15,627,398         |
| Environmental Assist. & Prot.                       | 1,781,863          | 1,835,960          | 1,872,670          | 1,913,687          | 1,913,687          | 1,913,687          |
| Inspections   | 1,425              | 1,800              | 1,400              | 1,800              | 1,800              | 1,800              |
| Public Health                                       | 14,218,626         | 16,605,468         | 14,744,473         | 17,846,527         | 16,869,900         | 16,939,003         |
| Social Services                                     | 23,181,544         | 26,131,174         | 24,369,582         | 28,401,561         | 27,742,260         | 27,624,933         |
| Youth Services                                      | 1,048,890          | 347,772            | 390,938            | 15,000             | 15,000             | 15,000             |
| N.C. Cooperative Extension                          | 557,872            | 338,745            | 270,246            | 411,293            | 367,761            | 411,293            |
| Library   | 5,104,969          | 5,272,599          | 4,805,569          | 5,484,298          | 5,463,797          | 5,463,797          |
| Parks & Recreation                                  | 3,942,517          | 4,149,248          | 3,994,663          | 4,493,984          | 4,445,848          | 4,445,848          |
| Housing   | 327,532            | 361,879            | 357,484            | 420,085            | 420,085            | 420,085            |
| Budget & Management                                 | 378,152            | 453,387            | 364,415            | 456,609            | 456,609            | 456,609            |
| Management Info. Services                           | 3,482,161          | 3,601,783          | 3,400,377          | 3,491,780          | 3,491,780          | 3,491,780          |
| Finance   | 1,789,929          | 1,816,847          | 1,827,418          | 1,896,722          | 1,896,722          | 1,896,722          |
| General Services                                    | 5,668,252          | 6,132,500          | 5,626,896          | 6,210,133          | 6,210,133          | 6,210,133          |
| Human Resources                                     | 577,837            | 649,065            | 669,102            | 796,825            | 663,415            | 697,747            |
| MapForsyth  | -                  | 526,230            | 474,735            | 583,482            | 520,197            | 520,197            |
| Attorney  | 1,280,684          | 1,278,202          | 1,325,642          | 1,480,460          | 1,347,525          | 1,397,525          |
| Board of Elections                                  | 560,392            | 715,833            | 525,940            | 601,401            | 597,769            | 597,769            |
| Co. Commissioners & Mngr.                           | 916,457            | 961,937            | 1,041,306          | 992,797            | 992,797            | 992,797            |
| Register of Deeds                                   | 1,105,094          | 1,116,409          | 1,162,217          | 1,187,813          | 1,187,813          | 1,187,813          |
| Tax Administration                                  | 3,966,351          | 4,186,245          | 4,103,351          | 4,384,769          | 4,372,598          | 4,372,598          |
| Non-Departmental                                    | 2,928,971          | 6,290,305          | 4,749,759          | 7,750,324          | 5,447,414          | 5,447,414          |
| <b>Total Personal Services</b>                      | <b>118,991,723</b> | <b>132,797,924</b> | <b>125,019,372</b> | <b>144,270,702</b> | <b>136,652,054</b> | <b>136,765,738</b> |
| <b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b> |                    |                    |                    |                    |                    |                    |
| Animal Control                                      | 162,547            | 168,550            | 155,178            | 180,250            | 172,790            | 172,790            |
| Interagency Communications                          | -                  | 18,382             | -                  | -                  | -                  | -                  |
| Sheriff   | 4,176,092          | 4,579,800          | 4,596,829          | 4,822,600          | 4,835,980          | 4,835,980          |
| Emergency Services                                  | 71,273             | 92,620             | 95,340             | 94,916             | 94,916             | 94,916             |
| Environmental Assist. & Prot.                       | 2,517              | 2,050              | 2,750              | 2,050              | 2,050              | 2,050              |
| Medical Examiner                                    | 186,100            | 208,700            | 180,000            | 304,950            | 304,950            | 304,950            |
| Public Health                                       | 524,122            | 585,351            | 598,239            | 733,311            | 686,452            | 686,452            |
| Social Services                                     | 852,161            | 786,500            | 826,000            | 493,000            | 486,500            | 486,500            |
| Youth Services                                      | 61,546             | 11,145             | 16,844             | -                  | -                  | -                  |
| N.C. Cooperative Extension                          | 95                 | 1,750              | 1,250              | 3,950              | 1,750              | 1,750              |
| Library   | 20,285             | 20,355             | 20,355             | 20,966             | 20,966             | 20,966             |
| Parks & Recreation                                  | 194,125            | 258,750            | 222,050            | 231,050            | 202,750            | 202,750            |
| Housing   | -                  | 150                | 25                 | 150                | 150                | 150                |
| Budget & Management                                 | 635                | 650                | 635                | 650                | 650                | 650                |
| Finance   | 100,901            | 177,000            | 286,870            | 179,000            | 179,000            | 179,000            |
| General Services                                    | 808,235            | 845,590            | 837,590            | 1,115,590          | 1,115,590          | 1,115,590          |
| Human Resources                                     | 32,576             | 40,000             | 40,000             | 40,000             | 40,000             | 40,000             |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|   | FY 14-15         | FY 15-16         |                  | FY 16-17         |                  | Adopted          |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | Actual           | Original         | Estimate         | Request          | Recommend        |                  |
| <b><u>PROFESSIONAL &amp; TECH. SVCS. (Contd.)</u></b> |                  |                  |                  |                  |                  |                  |
| Attorney  | 14,255           | 1,000            | 15,745           | 10,000           | 3,500            | 3,500            |
| Board of Elections                                    | 173,942          | 48,600           | 38,500           | 309,000          | 309,000          | 309,000          |
| Co. Commissioners & Mngr.                             | -                | 4,000            | 2,450            | 2,000            | 2,000            | 2,000            |
| Tax Administration                                    | 234,972          | 334,750          | 334,750          | 457,250          | 437,250          | 437,250          |
| Non-Departmental                                      | 48,280           | 75,000           | 62,500           | 75,000           | 75,000           | 75,000           |
| <b>Total Prof. &amp; Tech Services</b>                | <b>7,664,659</b> | <b>8,260,693</b> | <b>8,333,900</b> | <b>9,075,683</b> | <b>8,971,244</b> | <b>8,971,244</b> |
| <b><u>PURCHASED PROPERTY SERVICES</u></b>             |                  |                  |                  |                  |                  |                  |
| Animal Control  | 25,910           | 28,820           | 12,600           | 39,833           | 25,411           | 25,411           |
| Interagency Communications                            | 890,318          | 909,298          | 903,608          | 943,372          | 943,372          | 943,372          |
| Sheriff   | 407,828          | 631,921          | 672,337          | 632,945          | 621,293          | 621,293          |
| Emergency Services                                    | 199,081          | 245,314          | 230,669          | 311,681          | 297,400          | 297,400          |
| Environmental Assist. & Prot.                         | 6,415            | 8,300            | 7,900            | 39,691           | 39,691           | 39,691           |
| Public Health   | 133,473          | 189,358          | 152,349          | 184,412          | 155,162          | 155,162          |
| Social Services                                       | 60,904           | 79,750           | 63,500           | 85,000           | 83,000           | 83,000           |
| Youth Services  | 6,896            | 1,672            | 1,064            | -                | -                | -                |
| N.C. Cooperative Extension                            | 6,403            | 9,923            | 8,550            | 10,604           | 10,604           | 10,604           |
| Library   | 163,131          | 203,913          | 163,254          | 214,316          | 200,586          | 200,586          |
| Parks & Recreation                                    | 668,538          | 780,297          | 751,916          | 992,647          | 797,047          | 797,047          |
| Housing   | 638              | 100              | 25               | 2,600            | 2,600            | 2,600            |
| Budget & Management                                   | -                | 200              | 200              | 200              | 200              | 200              |
| Management Info. Services                             | 551,658          | 738,480          | 710,680          | 1,271,730        | 887,727          | 887,727          |
| Finance   | 55               | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| General Services                                      | 1,412,639        | 1,497,727        | 1,597,923        | 1,480,190        | 1,456,540        | 1,456,540        |
| Human Resources                                       | 220              | 750              | 250              | 750              | 750              | 750              |
| Attorney  | 3,955            | 4,320            | 4,320            | 4,320            | 4,320            | 4,320            |
| Board of Elections                                    | 95,312           | 159,000          | 104,000          | 149,152          | 133,840          | 133,840          |
| Co. Commissioners & Mngr.                             | -                | 490              | 400              | 875              | 875              | 875              |
| Register of Deeds                                     | 2,350            | 4,000            | 12,000           | 4,000            | 4,000            | 4,000            |
| Tax Administration                                    | 4,599            | 6,216            | 6,216            | 6,216            | 6,216            | 6,216            |
| <b>Total Purchased Prop. Svcs.</b>                    | <b>4,640,323</b> | <b>5,500,849</b> | <b>5,404,761</b> | <b>6,375,534</b> | <b>5,671,634</b> | <b>5,671,634</b> |
| <b><u>OTHER PURCHASED SERVICES</u></b>                |                  |                  |                  |                  |                  |                  |
| Animal Control  | 21,111           | 30,800           | 21,036           | 107,000          | 106,750          | 106,750          |
| Emergency Management                                  | 70,040           | -                | 480              | -                | -                | -                |
| Interagency Communications                            | 10,570           | 30,032           | 29,592           | 18,500           | 43,500           | 43,500           |
| Sheriff   | 1,834,059        | 2,112,078        | 2,385,048        | 2,848,035        | 2,638,825        | 2,638,825        |
| Emergency Services                                    | 535,708          | 971,837          | 872,429          | 1,007,690        | 987,813          | 987,813          |
| Court Services  | 478,069          | 512,748          | 434,945          | 498,137          | 498,137          | 498,137          |
| Environmental Assist. & Prot.                         | 24,082           | 29,385           | 29,285           | 63,600           | 61,600           | 61,600           |
| Public Health   | 483,640          | 723,162          | 622,830          | 636,442          | 625,982          | 625,982          |
| Social Services                                       | 1,162,988        | 1,448,271        | 1,362,843        | 1,514,400        | 1,396,650        | 1,396,650        |
| Youth Services  | 60,098           | 209,006          | 190,373          | 292,800          | 292,800          | 292,800          |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|   | FY 14-15         | FY 15-16          |                   | FY 16-17          |                   | Adopted           |
|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Actual           | Original          | Estimate          | Request           | Recommend         |                   |
| <b><u>OTHER PURCHASED SERVICES (Contd.)</u></b> |                  |                   |                   |                   |                   |                   |
| N.C. Cooperative Extension                      | 333,485          | 438,311           | 400,618           | 423,279           | 423,279           | 423,279           |
| Library   | 463,782          | 529,208           | 595,267           | 562,464           | 496,914           | 496,914           |
| Parks & Recreation                              | 518,854          | 632,700           | 569,955           | 657,718           | 612,018           | 612,018           |
| Housing   | 71,536           | 72,213            | 72,028            | 74,553            | 74,553            | 74,553            |
| Budget & Management                             | 733              | 26,000            | 79,400            | 41,100            | 41,100            | 41,100            |
| Management Info. Services                       | 1,189,961        | 1,576,140         | 1,584,470         | 1,654,600         | 1,572,240         | 1,572,240         |
| Finance   | 295,278          | 304,750           | 330,905           | 304,950           | 304,950           | 304,950           |
| General Services                                | 467,376          | 418,745           | 753,355           | 738,250           | 731,850           | 731,850           |
| Human Resources                                 | 89,534           | 141,200           | 124,396           | 158,200           | 149,200           | 149,200           |
| MapForsyth                                      | -                | 296,720           | 296,720           | 232,100           | 232,100           | 232,100           |
| Attorney  | 9,247            | 13,026            | 11,376            | 13,406            | 13,226            | 13,226            |
| Board of Elections                              | 129,747          | 150,850           | 92,700            | 99,050            | 99,050            | 99,050            |
| Co. Commissioners & Mngr.                       | 27,443           | 38,595            | 41,241            | 44,000            | 44,000            | 44,000            |
| Register of Deeds                               | 72,989           | 80,414            | 75,493            | 78,414            | 78,414            | 78,414            |
| Tax Administration                              | 870,722          | 1,175,538         | 1,296,838         | 1,429,220         | 1,338,768         | 1,338,768         |
| Non-Departmental                                | -                | -                 | -                 | -                 | -                 | -                 |
| <b>Total Other Purchased Svcs.</b>              | <b>9,221,052</b> | <b>11,961,729</b> | <b>12,273,623</b> | <b>13,497,908</b> | <b>12,863,719</b> | <b>12,863,719</b> |
| <b><u>TRAINING &amp; CONFERENCE</u></b>         |                  |                   |                   |                   |                   |                   |
| Animal Control                                  | 2,013            | 3,545             | 4,554             | 3,445             | 3,445             | 3,445             |
| Interagency Communications                      | 846              | 2,000             | 1,409             | 2,000             | 1,500             | 1,500             |
| Sheriff   | 62,202           | 147,759           | 146,619           | 156,768           | 136,568           | 136,568           |
| Emergency Services                              | 36,730           | 50,266            | 49,942            | 66,443            | 53,628            | 53,628            |
| Court Services                                  | 2,700            | 2,000             | -                 | 2,000             | 2,000             | 2,000             |
| Environmental Assist. & Prot.                   | 24,678           | 30,416            | 30,416            | 30,416            | 30,331            | 30,331            |
| Inspections                                     | 902              | 1,300             | 800               | 1,300             | 1,300             | 1,300             |
| Public Health                                   | 126,063          | 229,207           | 170,919           | 240,570           | 219,076           | 219,076           |
| Social Services                                 | 51,137           | 65,500            | 91,000            | 87,500            | 71,500            | 71,500            |
| Youth Services                                  | 201              | -                 | -                 | -                 | -                 | -                 |
| N.C. Cooperative Extension                      | 9,292            | 14,572            | 13,897            | 16,570            | 16,370            | 16,370            |
| Library   | 24,970           | 25,080            | 24,998            | 26,171            | 25,010            | 25,010            |
| Parks & Recreation                              | 11,521           | 17,700            | 14,800            | 31,670            | 19,700            | 19,700            |
| Housing   | 3,996            | 6,450             | 5,550             | 6,450             | 6,450             | 6,450             |
| Budget & Management                             | 1,797            | 8,500             | 5,500             | 11,000            | 11,000            | 11,000            |
| Management Info. Services                       | 25,053           | 30,050            | 30,050            | 30,250            | 25,250            | 25,250            |
| Finance   | 32,383           | 48,000            | 34,000            | 48,000            | 48,000            | 48,000            |
| General Services                                | 7,925            | 10,900            | 12,850            | 13,300            | 10,000            | 10,000            |
| Human Resources                                 | 6,407            | 10,850            | 8,050             | 12,665            | 12,365            | 12,365            |
| MapForsyth                                      | -                | 8,380             | 8,380             | 14,000            | 10,001            | 10,001            |
| Attorney  | 6,778            | 11,888            | 9,650             | 11,888            | 11,888            | 11,888            |
| Board of Elections                              | 9,157            | 9,150             | 7,150             | 11,800            | 10,800            | 10,800            |
| Co. Commissioners & Mngr.                       | 35,250           | 49,000            | 40,500            | 49,000            | 49,000            | 49,000            |
| Register of Deeds                               | 886              | 2,250             | 550               | 1,300             | 1,300             | 1,300             |
| Tax Administration                              | 40,900           | 40,210            | 40,210            | 50,210            | 41,710            | 41,710            |
| <b>Total Training &amp; Conference</b>          | <b>523,787</b>   | <b>824,973</b>    | <b>751,794</b>    | <b>924,716</b>    | <b>818,192</b>    | <b>818,192</b>    |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|  | FY 14-15          | FY 15-16          |                   | FY 16-17          |                   | Adopted           |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | Actual            | Original          | Estimate          | Request           | Recommend         |                   |
| <b><u>MATERIALS &amp; SUPPLIES</u></b> |                   |                   |                   |                   |                   |                   |
| Animal Control                         | 225,820           | 279,361           | 262,854           | 287,068           | 276,126           | 276,126           |
| Interagency Communications             | 55,847            | 75,249            | 73,506            | 109,520           | 77,341            | 77,341            |
| Sheriff                                | 2,211,255         | 2,321,472         | 2,580,044         | 3,207,538         | 2,373,045         | 2,373,295         |
| Emergency Services                     | 1,207,425         | 1,019,638         | 1,201,828         | 1,234,862         | 1,121,859         | 1,121,859         |
| Court Services                         | -                 | 600               | 600               | 600               | 600               | 600               |
| Environmental Assist. & Prot.          | 45,460            | 54,058            | 61,143            | 52,303            | 48,348            | 48,348            |
| Public Health                          | 3,939,808         | 4,676,022         | 4,097,331         | 5,668,898         | 4,602,854         | 4,602,854         |
| Social Services                        | 434,510           | 575,884           | 555,130           | 611,575           | 575,450           | 575,450           |
| Youth Services                         | 29,224            | 7,500             | 7,224             | 500               | 500               | 500               |
| N.C. Cooperative Extension             | 118,974           | 148,124           | 122,625           | 144,768           | 144,768           | 144,768           |
| Library                                | 1,052,733         | 1,148,810         | 1,372,617         | 1,466,046         | 1,176,670         | 1,176,670         |
| Parks & Recreation                     | 1,472,968         | 1,582,987         | 1,429,375         | 1,727,909         | 1,599,774         | 1,599,774         |
| Housing                                | 3,048             | 8,270             | 7,675             | 8,270             | 8,270             | 8,270             |
| Budget & Management                    | 1,158             | 2,350             | 1,050             | 2,350             | 2,350             | 2,350             |
| Management Info. Services              | 504,110           | 674,050           | 774,476           | 759,250           | 674,050           | 674,050           |
| Finance                                | 14,565            | 18,400            | 11,400            | 18,400            | 18,400            | 18,400            |
| General Services                       | 3,609,384         | 4,011,869         | 3,574,575         | 3,940,675         | 3,713,475         | 3,713,475         |
| Human Resources                        | 23,114            | 31,900            | 28,700            | 39,400            | 35,700            | 35,700            |
| MapForsyth                             | -                 | 2,000             | 2,000             | 7,400             | 5,400             | 5,400             |
| Attorney                               | 12,001            | 16,000            | 16,602            | 25,650            | 15,500            | 15,500            |
| Board of Elections                     | 18,850            | 42,540            | 39,050            | 82,935            | 72,460            | 72,460            |
| Co. Commissioners & Mngr.              | 24,780            | 33,864            | 27,286            | 33,615            | 33,615            | 33,615            |
| Register of Deeds                      | 6,953             | 41,800            | 23,575            | 20,800            | 20,800            | 20,800            |
| Tax Administration                     | 41,343            | 34,842            | 34,842            | 40,431            | 38,931            | 38,931            |
| <b>Total Materials &amp; Supplies</b>  | <b>15,053,330</b> | <b>16,807,590</b> | <b>16,305,508</b> | <b>19,490,763</b> | <b>16,636,286</b> | <b>16,636,536</b> |
| <b><u>OTHER OPERATING COSTS</u></b>    |                   |                   |                   |                   |                   |                   |
| Animal Control                         | 2,495             | 21,150            | 907               | 26,150            | 26,150            | 26,150            |
| Interagency Communications             | 7,019             | 21,936            | 10,227            | 21,436            | 21,436            | 21,436            |
| Sheriff                                | 313,612           | 540,395           | 537,100           | 517,748           | 517,748           | 517,748           |
| Emergency Services                     | 119,832           | 238,645           | 168,620           | 238,720           | 234,120           | 234,120           |
| Environmental Assist. & Prot.          | 6,168             | 15,733            | 17,488            | 15,556            | 13,833            | 13,833            |
| Public Health                          | 79,056            | 452,805           | 89,538            | 540,234           | 537,129           | 537,129           |
| Social Services                        | 22,270,692        | 24,831,216        | 24,477,127        | 25,375,898        | 25,365,898        | 25,365,898        |
| Youth Services                         | 11,063            | 14,950            | 4,411             | -                 | -                 | -                 |
| N.C. Cooperative Extension             | 7,030             | 12,365            | 7,616             | 15,250            | 15,250            | 15,250            |
| Library                                | 27,263            | 33,525            | 33,525            | 32,425            | 32,245            | 32,245            |
| Parks & Recreation                     | 36,785            | 125,000           | 73,050            | 119,095           | 119,095           | 119,095           |
| Housing                                | 16,865            | 19,690            | 16,175            | 79,190            | 19,190            | 19,190            |
| Budget & Management                    | 300               | 2,300             | 300               | 2,000             | 2,000             | 2,000             |
| Management Info. Services              | 9,562             | 18,400            | 11,900            | 17,400            | 17,400            | 17,400            |
| Finance                                | 3,788             | 7,695             | 7,695             | 6,915             | 6,915             | 6,915             |
| General Services                       | 21,449            | 80,305            | 62,705            | 78,400            | 78,400            | 78,400            |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|  | FY 14-15          | FY 15-16          |                   |                   | FY 16-17          |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|  | Actual            | Original          | Estimate          | Request           | Recommend         | Adopted           |
| <b><u>OTHER OPERATING COSTS (Contd.)</u></b> |                   |                   |                   |                   |                   |                   |
| Human Resources                              | 17,934            | 24,480            | 22,349            | 29,534            | 29,475            | 29,475            |
| MapForsyth                                   | -                 | 1,800             | 1,800             | 5,505             | 4,000             | 4,000             |
| Attorney                                     | 3,778             | 13,068            | 11,472            | 12,568            | 12,568            | 12,568            |
| Board of Elections                           | 200               | 28,235            | 24,800            | 23,100            | 23,100            | 23,100            |
| Co. Commissioners & Mngr.                    | 2,108             | 9,330             | 4,526             | 8,400             | 8,400             | 8,400             |
| Register of Deeds                            | 831               | 2,700             | 2,550             | 2,600             | 2,600             | 2,600             |
| Tax Administration                           | 9,374             | 47,580            | 13,580            | 46,355            | 46,355            | 46,355            |
| Non-Departmental                             | 141,282           | 170,900           | 165,637           | 174,027           | 174,027           | 174,027           |
| <b>Total Other Operating Costs</b>           | <b>23,108,486</b> | <b>26,734,203</b> | <b>25,765,098</b> | <b>27,388,506</b> | <b>27,307,334</b> | <b>27,307,334</b> |
| <b><u>PRIOR YEAR ENCUMBRANCES</u></b>        |                   |                   |                   |                   |                   |                   |
| Non-Departmental                             | -                 | 2,000,000         |                   | 2,000,000         | 2,000,000         | 2,000,000         |
| <b>Total PY Encumbrances</b>                 | <b>-</b>          | <b>2,000,000</b>  | <b>0</b>          | <b>2,000,000</b>  | <b>2,000,000</b>  | <b>2,000,000</b>  |
| <b><u>CONTINGENCY</u></b>                    |                   |                   |                   |                   |                   |                   |
| Sheriff                                      | -                 | -                 | -                 | -                 | -                 | -                 |
| Emergency Services                           | -                 | -                 | -                 | -                 | -                 | 80,000            |
| Youth Services                               | -                 | 697,608           | -                 | 697,608           | 697,608           | 697,608           |
| NC Cooperative Extension Svc                 | -                 | 24,000            | 24,000            | 26,000            | 26,000            | 26,000            |
| Library                                      | -                 | 156,380           | -                 | 132,338           | 132,338           | 132,338           |
| Non-Departmental                             | -                 | 2,132,361         | -                 | 1,041,210         | 3,619,182         | 2,874,829         |
| <b>Total Contingency</b>                     | <b>0</b>          | <b>3,010,349</b>  | <b>24,000</b>     | <b>1,897,156</b>  | <b>4,475,128</b>  | <b>3,810,775</b>  |
| <b><u>PROPERTY</u></b>                       |                   |                   |                   |                   |                   |                   |
| Animal Control                               | -                 | -                 | -                 | 112,523           | 6,223             | 6,223             |
| Emergency Management                         | 58,400            | -                 | -                 | -                 | -                 | -                 |
| Interagency Communications                   | 7,956             | -                 | -                 | 56,000            | -                 | -                 |
| Sheriff                                      | 188,874           | 743,693           | 883,623           | 868,798           | 280,698           | 280,698           |
| Emergency Services                           | -                 | 65,000            | -                 | 838,144           | 412,894           | 412,894           |
| Environmental Assist. & Prot.                | 29,327            | 34,042            | 34,042            | 83,436            | 64,478            | 64,478            |
| Public Health                                | 65,008            | 85,000            | 85,000            | 29,299            | 2,099             | 2,099             |
| Library                                      | 8,845             | 9,978             | -                 | 62,476            | 42,520            | 42,520            |
| Management Info. Services                    | 533,667           | 157,000           | 157,000           | 468,000           | 157,000           | 157,000           |
| Parks & Recreation                           | 101,995           | 89,200            | 112,400           | 341,400           | 124,250           | 124,250           |
| General Services                             | 38,497            | 66,000            | 75,300            | 80,000            | 75,000            | 75,000            |
| Register of Deeds                            | -                 | 25,000            | -                 | -                 | -                 | -                 |
| Tax Administration                           | 432,323           | -                 | 1,747,333         | 20,000            | 20,000            | 20,000            |
| NC Cooperative Extension Svc                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Non-Departmental                             | 1,917             | -                 | -                 | -                 | -                 | -                 |
| <b>Total Property</b>                        | <b>1,466,809</b>  | <b>1,274,913</b>  | <b>3,094,698</b>  | <b>2,960,076</b>  | <b>1,185,162</b>  | <b>1,185,162</b>  |
| <b><u>DEBT SERVICE</u></b>                   |                   |                   |                   |                   |                   |                   |
| Debt   | 60,640,023        | 61,479,297        | 60,641,711        | 58,613,944        | 58,613,944        | 58,613,944        |
| <b>Total Debt Service</b>                    | <b>60,640,023</b> | <b>61,479,297</b> | <b>60,641,711</b> | <b>58,613,944</b> | <b>58,613,944</b> | <b>58,613,944</b> |



## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

---

|  | FY 14-15                  | FY 15-16                  |                           | FY 16-17                  |                           | Adopted                   |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|  | Actual                    | Original                  | Estimate                  | Request                   | Recommend                 |                           |
| <b><u>PAYMENTS TO OTHER AGENCIES</u></b> |                           |                           |                           |                           |                           |                           |
| Emergency Management                     | 328,262                   | 354,190                   | 354,190                   | 353,940                   | 353,940                   | 382,110                   |
| Sheriff                                  | 226,131                   | 234,080                   | 230,570                   | 615,200                   | 615,200                   | 631,750                   |
| Emergency Services                       | 226,550                   | 226,550                   | 226,550                   | 226,550                   | 226,550                   | 226,550                   |
| Environmental Assist. & Prot.            | 181,923                   | 199,490                   | 199,490                   | 235,000                   | 198,290                   | 244,290                   |
| Inspections                              | 264,153                   | 327,640                   | 295,225                   | 430,630                   | 430,630                   | 304,170                   |
| Centerpoint Human Services               | 5,861,305                 | 6,148,706                 | 5,926,677                 | 6,148,706                 | 6,148,706                 | 6,148,706                 |
| Social Services                          | 204,293                   | 239,188                   | 276,655                   | 267,205                   | 267,205                   | 325,895                   |
| Aging Services                           | 294,280                   | 550,000                   | 512,000                   | 634,630                   | 529,630                   | 624,630                   |
| Youth Services                           | 692,158                   | -                         | 697,608                   | -                         | -                         | -                         |
| N.C. Cooperative Ext. Svc.               | 49,768                    | 64,951                    | 64,951                    | 51,072                    | 51,072                    | 51,072                    |
| Forsyth Tech. Comm. College              | 9,573,402                 | 10,041,024                | 10,083,839                | 10,301,841                | 10,187,122                | 10,187,122                |
| WS/FC School System                      | 112,015,855               | 116,520,921               | 116,520,921               | 119,666,074               | 119,666,074               | 119,666,074               |
| Parks & Recreation                       | 180,336                   | -                         | -                         | -                         | -                         | -                         |
| Housing                                  | -                         | -                         | -                         | 10,000                    | 10,000                    | 10,000                    |
| Budget & Management                      | -                         | -                         | -                         | -                         | -                         | -                         |
| Planning                                 | 1,353,142                 | 1,385,660                 | 1,385,660                 | 1,498,880                 | 1,498,880                 | 1,490,250                 |
| Purchasing                               | 108,839                   | 117,230                   | 117,230                   | 98,590                    | 98,590                    | 108,890                   |
| Economic Development                     | 2,125,801                 | 2,798,596                 | 2,754,979                 | 3,097,516                 | 3,027,516                 | 3,027,516                 |
| Community Grants                         | -                         | 553,000                   | 529,000                   | 1,055,000                 | 290,000                   | 556,520                   |
| Non-Departmental                         | 572,601                   | 595,000                   | 571,454                   | 592,000                   | 592,000                   | 742,000                   |
| <b>Total Payments T/O Ags.</b>           | <b>134,258,799</b>        | <b>140,356,226</b>        | <b>140,746,999</b>        | <b>145,282,834</b>        | <b>144,191,405</b>        | <b>144,727,545</b>        |
| <b><u>OTHER FINANCING USES</u></b>       |                           |                           |                           |                           |                           |                           |
| WS/FC School System                      | 1,735,000                 | 1,735,000                 | 1,735,000                 | 1,735,000                 | 1,735,000                 | 1,735,000                 |
| Housing                                  | 27,690                    | 25,125                    | 25,125                    | 26,205                    | 26,205                    | 26,205                    |
| Non-Departmental                         | 6,748,145                 | 1,794,600                 | 1,513,000                 | 2,793,000                 | 1,636,000                 | 1,636,000                 |
| <b>Total Other Financing Uses</b>        | <b>8,510,835</b>          | <b>3,554,725</b>          | <b>3,273,125</b>          | <b>4,554,205</b>          | <b>3,397,205</b>          | <b>3,397,205</b>          |
| <br>                                     |                           |                           |                           |                           |                           |                           |
| <b>TOTAL GENERAL FUND</b>                | <b><u>384,079,826</u></b> | <b><u>414,563,471</u></b> | <b><u>401,634,589</u></b> | <b><u>436,332,027</u></b> | <b><u>422,783,307</u></b> | <b><u>422,769,028</u></b> |

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

|                                      | FY 14-15           | FY 15-16           |                    | Request            | FY 16-17           | Adopted            |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | Actual             | Original           | Estimate           |                    | Recommend          |                    |
| <b><u>TAXES</u></b>                  |                    |                    |                    |                    |                    |                    |
| Non-Departmental                     | 290,959,106        | 298,378,660        | 299,715,490        | 319,130,957        | 306,333,204        | 306,333,204        |
| <b>Total Taxes</b>                   | <b>290,959,106</b> | <b>298,378,660</b> | <b>299,715,490</b> | <b>319,130,957</b> | <b>306,333,204</b> | <b>306,333,204</b> |
| <b><u>LICENSES &amp; PERMITS</u></b> |                    |                    |                    |                    |                    |                    |
| Animal Control                       | 200,297            | 210,000            | 215,895            | 288,000            | 288,000            | 288,000            |
| Sheriff                              | 164,165            | 185,500            | 235,800            | 215,200            | 215,200            | 215,200            |
| Emergency Services                   | 11,085             | 11,000             | 11,000             | 12,500             | 11,500             | 11,500             |
| Environmental Assist. & Prot.        | 239,746            | 213,000            | 92,294             | 202,500            | 202,500            | 202,500            |
| Public Health                        | 143,338            | 115,394            | 120,396            | 125,153            | 125,153            | 125,153            |
| Register of Deeds                    | 58,225             | 55,690             | 58,600             | 58,500             | 58,500             | 58,500             |
| Non-Departmental                     | 23,321             | 38,500             | 25,000             | 30,000             | 30,000             | 30,000             |
| <b>Total Licenses &amp; Permits</b>  | <b>840,177</b>     | <b>829,084</b>     | <b>758,985</b>     | <b>931,853</b>     | <b>930,853</b>     | <b>930,853</b>     |
| <b><u>INTERGOVERNMENTAL</u></b>      |                    |                    |                    |                    |                    |                    |
| Debt                                 | 2,426,280          | 2,424,973          | 2,424,973          | 2,431,512          | 2,431,512          | 2,431,512          |
| Emergency Management                 | 157,699            | -                  | -                  | -                  | -                  | -                  |
| Interagency Communications           | 387,144            | 454,138            | 361,500            | 421,565            | 390,000            | 390,000            |
| Sheriff                              | 1,950,205          | 2,020,384          | 1,975,485          | 2,087,926          | 2,087,926          | 2,087,926          |
| Emergency Services                   | 176,759            | -                  | 1,689              | -                  | -                  | -                  |
| Court Services                       | 295,571            | 96,919             | 96,919             | 119,052            | 119,052            | 119,052            |
| Environmental Assist & Protect       | 704,942            | 750,867            | 750,867            | 757,867            | 757,867            | 757,867            |
| CenterPoint Human Services           | 108,197            | 105,000            | 100,000            | 105,000            | 105,000            | 105,000            |
| Public Health                        | 5,174,024          | 6,288,490          | 5,614,763          | 6,205,925          | 6,189,925          | 6,189,925          |
| Social Services                      | 36,933,313         | 39,362,020         | 37,808,301         | 40,867,844         | 40,778,560         | 40,719,896         |
| Aging Services                       | 144,280            | 200,000            | 162,000            | 200,000            | 200,000            | 200,000            |
| Youth Services                       | 1,410,622          | 870,244            | 788,842            | 698,108            | 698,108            | 698,108            |
| NC Cooperative Extension Svc         | 132,762            | 170,927            | 170,927            | 181,959            | 150,948            | 172,714            |
| Library                              | 340,503            | 343,412            | 408,206            | 394,157            | 394,157            | 394,157            |
| Parks and Recreation                 | 380,183            | 419,017            | 380,302            | 420,000            | 420,000            | 420,000            |
| Housing                              | 13,200             | 20,000             | 20,000             | 20,000             | 20,000             | 20,000             |
| Budget & Management                  | -                  | -                  | -                  | 15,000             | 15,000             | 15,000             |
| General Services                     | 581,512            | 450,000            | 500,000            | 450,000            | 450,000            | 450,000            |
| MapForsyth                           | -                  | 402,820            | 278,190            | 306,117            | 280,987            | 280,987            |
| Economic Development                 | 75,000             | -                  | -                  | -                  | -                  | -                  |
| Board of Elections                   | -                  | 39,990             | 41,125             | -                  | -                  | -                  |
| Tax Administration                   | 11,938             | -                  | -                  | -                  | -                  | -                  |
| Non-Departmental                     | 1,930,411          | 1,861,000          | 1,965,057          | 1,942,000          | 1,942,000          | 1,942,000          |
| <b>Total Intergovernmental</b>       | <b>53,334,545</b>  | <b>56,280,201</b>  | <b>53,849,146</b>  | <b>57,624,032</b>  | <b>57,431,042</b>  | <b>57,394,144</b>  |
| <b><u>CHARGES FOR SERVICES</u></b>   |                    |                    |                    |                    |                    |                    |
| Animal Control                       | 169,492            | 174,750            | 172,265            | 183,400            | 175,400            | 175,400            |
| Interagency Communications           | 66,065             | 62,445             | 66,065             | 66,065             | 66,065             | 66,065             |
| Sheriff                              | 3,822,230          | 3,610,636          | 3,034,349          | 3,328,256          | 3,328,256          | 3,328,256          |
| Emergency Services                   | 7,763,339          | 8,685,500          | 7,737,550          | 8,876,806          | 8,866,806          | 8,866,806          |
| Environmental Assist & Protect       | 1,432              | 600                | 600                | 600                | 600                | 600                |
| Inspections                          | 365,156            | -                  | -                  | -                  | -                  | -                  |

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

|   | FY 14-15          | FY 15-16          |                   | FY 16-17          |                   | Adopted           |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | Actual            | Original          | Estimate          | Request           | Recommend         |                   |
| <b><u>CHARGES FOR SERVICES (Contd.)</u></b> |                   |                   |                   |                   |                   |                   |
| Public Health                               | 3,236,786         | 3,406,224         | 3,167,948         | 3,226,678         | 3,226,678         | 3,226,678         |
| Social Services                             | 194,411           | 220,500           | 203,900           | 136,500           | 136,500           | 136,500           |
| NC Cooperative Extension Svc                | 18,154            | 22,450            | 12,700            | 22,750            | 22,750            | 22,750            |
| Library                                     | 25,965            | 39,120            | 57,976            | 33,235            | 33,235            | 33,235            |
| Parks and Recreation                        | 3,536,087         | 3,505,400         | 3,618,850         | 3,574,150         | 3,615,150         | 3,615,150         |
| Management Information Svcs                 | -                 | 11,000            | -                 | -                 | -                 | -                 |
| Finance                                     | 188,656           | 60,000            | 57,500            | 60,000            | 60,000            | 60,000            |
| General Services                            | 99,946            | 72,000            | 88,525            | 83,500            | 83,500            | 83,500            |
| Board of Elections                          | -                 | -                 | 5,775             | -                 | -                 | -                 |
| Register of Deeds                           | 3,472,626         | 3,236,475         | 3,395,050         | 3,253,050         | 3,292,550         | 3,292,550         |
| Tax Administration                          | 655,303           | 1,173,300         | 627,760           | 679,770           | 679,770           | 679,770           |
| Non-Departmental                            | 75                | 75                | 100               | 75                | 75                | 75                |
| <b>Total Charges for Services</b>           | <b>23,615,723</b> | <b>24,280,475</b> | <b>22,246,913</b> | <b>23,524,835</b> | <b>23,587,335</b> | <b>23,587,335</b> |
| <b><u>EARNINGS ON INVESTMENTS</u></b>       |                   |                   |                   |                   |                   |                   |
| Public Health                               | 350               | -                 | -                 | -                 | -                 | -                 |
| Social Services                             | 59                | -                 | -                 | -                 | -                 | -                 |
| Finance                                     | 7                 | -                 | -                 | -                 | -                 | -                 |
| Register of Deeds                           | 4,031             | 2,500             | 3,000             | 3,300             | 3,300             | 3,300             |
| Non-Departmental                            | 386,733           | 425,600           | 509,800           | 563,800           | 563,800           | 563,800           |
| <b>Total Earnings on Invest.</b>            | <b>391,180</b>    | <b>428,100</b>    | <b>512,800</b>    | <b>567,100</b>    | <b>567,100</b>    | <b>567,100</b>    |
| <b><u>OTHER REVENUES</u></b>                |                   |                   |                   |                   |                   |                   |
| Animal Control                              | 25,416            | 21,000            | 25,731            | 22,350            | 22,350            | 22,350            |
| Interagency Communications                  | 49,280            | 25,750            | 25,750            | 26,522            | 26,522            | 26,522            |
| Sheriff                                     | 394,317           | 291,800           | 370,270           | 344,000           | 344,000           | 344,000           |
| Emergency Services                          | 2,489,148         | 3,585,540         | 2,928,657         | 3,715,519         | 3,650,519         | 3,650,519         |
| Environmental Assist & Protect              | 813               | 530               | 619               | 50,530            | 50,530            | 50,530            |
| Public Health                               | 5,737,694         | 6,190,346         | 5,841,571         | 5,613,249         | 5,506,112         | 5,506,112         |
| Social Services                             | 205,324           | 97,000            | 242,450           | 247,200           | 247,200           | 247,200           |
| Aging Services                              | 1,902             | -                 | -                 | -                 | -                 | -                 |
| Youth Services                              | 10,984            | -                 | 1,770             | -                 | -                 | -                 |
| NC Cooperative Extension Svc                | 68,496            | 74,617            | 66,867            | 111,967           | 111,967           | 111,967           |
| Library                                     | 60,122            | 60,260            | 383,069           | 68,410            | 68,410            | 68,410            |
| Parks and Recreation                        | 631,288           | 632,700           | 641,894           | 638,700           | 648,700           | 648,700           |
| Management Information Svcs                 | 127               | 200               | 200               | 200               | 200               | 200               |
| Finance                                     | 39,687            | -                 | -                 | -                 | -                 | -                 |
| General Services                            | 266,665           | 260,740           | 204,805           | 197,540           | 197,540           | 197,540           |
| Economic Development                        | 30,374            | 30,374            | 30,374            | 30,374            | 30,374            | 30,374            |
| Attorney                                    | 74                | -                 | -                 | -                 | -                 | -                 |
| Board of Elections                          | -                 | -                 | 50                | -                 | -                 | -                 |
| County Commissioners & Manager              | 100               | -                 | -                 | -                 | -                 | -                 |
| Register of Deeds                           | 2,935             | 2,900             | 4,630             | 3,000             | 3,000             | 3,000             |
| Tax Administration                          | 125,497           | 275,500           | 290,248           | 290,100           | 290,100           | 290,100           |
| Non-Departmental                            | 391,651           | 720,000           | 419,000           | 728,000           | 728,000           | 728,000           |
| <b>Total Other Revenues</b>                 | <b>10,531,894</b> | <b>12,269,257</b> | <b>11,477,955</b> | <b>12,087,661</b> | <b>11,925,524</b> | <b>11,925,524</b> |

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

---

|                                       | FY 14-15                  | FY 15-16                  |                           |                           | FY 16-17                  |                           |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
|                                       | Actual                    | Original                  | Estimate                  | Request                   | Recommend                 | Adopted                   |
| <b><u>OTHER FINANCING SOURCES</u></b> |                           |                           |                           |                           |                           |                           |
| Debt                                  | 5,540,519                 | 3,731,269                 | 3,731,269                 | 3,675,300                 | 3,675,300                 | 3,675,300                 |
| Sheriff                               | 65,005                    | 157,671                   | -                         | 557,181                   | 99,841                    | 99,841                    |
| Non-Departmental                      | 1,983,654                 | 1,867,340                 | 1,712,540                 | 1,854,834                 | 1,854,834                 | 1,854,834                 |
| <b>Total Otr Financing Sources</b>    | <b>7,589,178</b>          | <b>5,756,280</b>          | <b>5,443,809</b>          | <b>6,087,315</b>          | <b>5,629,975</b>          | <b>5,629,975</b>          |
| <b><u>FUND BALANCE</u></b>            |                           |                           |                           |                           |                           |                           |
| Debt                                  | -                         | 5,058,018                 | 5,058,018                 | 5,327,421                 | 5,327,421                 | 5,327,421                 |
| Sheriff                               | -                         | 92,125                    | -                         | 266,328                   | 266,328                   | 266,328                   |
| Register of Deeds                     | -                         | -                         | -                         | -                         | -                         | 22,619                    |
| Non-Departmental                      | -                         | 11,191,271                | -                         | 10,784,525                | 10,784,525                | 10,784,525                |
| <b>Total Fund Balance</b>             | <b>0</b>                  | <b>16,341,414</b>         | <b>5,058,018</b>          | <b>16,378,274</b>         | <b>16,378,274</b>         | <b>16,400,893</b>         |
| <br>                                  |                           |                           |                           |                           |                           |                           |
| <b>TOTAL GENERAL FUND</b>             | <b><u>387,261,803</u></b> | <b><u>414,563,471</u></b> | <b><u>399,063,116</u></b> | <b><u>436,332,027</u></b> | <b><u>422,783,307</u></b> | <b><u>422,769,028</u></b> |

---