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

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

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

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

Factors Affecting Financial Condition

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

Forsyth County, with a 2013 State demographer certified population estimate of 360,471 and a workforce of more than 175,000 plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2015 was 5.1%. The County's per capita income is \$26,014.

Major Initiatives

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

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

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

FY2015-2016 Adopted Budget

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

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

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

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

The FY2015-2016 Adopted General Fund budget is \$414,563,471 an increase of \$9,456,102, or 2.3% over the FY2015 budget. The Adopted budget reflects a new tax rate of 73.10¢ per \$100 valuation, an increase of 1.42¢ over the current year rate of 71.68¢.

Of the adopted tax rate, 4.51¢ is designated for the 2006 and 2008 Education Debt Leveling Plans (EDLP) created to level the debt service for Education General Obligation Bonds approved in November 2006 and November 2008.

<i>FY2015-2016 Adopted Budget</i>	<i>\$414,563,471</i>
<i>FY2014-2015 Adopted Budget</i>	<i><u>\$405,107,369</u></i>
<i>Budget-to-Budget \$ Change</i>	<i><u>+\$9,456,102</u></i>
<i>Budget-to-Budget % Change</i>	<i>+2.3%</i>

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Summary of FY2015-2016 Budget Changes

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. Unlike prior fiscal years in which the focus was on the Continuation budget, the Board of Commissioners approved several alternate service level changes for the upcoming year and these costs are included in the discussion of the affected departments.

The following table provides a look at the overall County Dollar Changes from FY2015 to FY2016 Adopted. As you will note, while there are significant decreases in net County dollars for many areas, there are also just as many increases in net County dollars.

County Dollar Changes FY2015 to FY2016			
	Expenditures	Revenue	County Dollar Change
Ad Valorem Taxes	\$0	9,008,703	(9,008,703)
Sales Taxes	0	1,739,334	(1,739,334)
Debt Service	(2,851,211)	(408,348)	(2,442,863)
WS/FC Schools	4,505,066	0	4,505,066
Forsyth Technical Community College	538,618	0	538,618
Court Services	(6,129)	(155,551)	149,422
Board of Elections	212,052	39,990	172,062
Social Services	2,095,925	2,309,279	-213,354
Public Health	(293,247)	56,115	-349,362
NC Cooperative Extension	180,883	35,970	144,913
Economic Development	549,544	(75,000)	624,544
Sheriff	2,912,698	(76,292)	2,988,990
Emergency Services	642,277	251,507	390,770
MapForsyth	835,130	402,820	432,310
Youth Services	(695,560)	(417,864)	(277,696)
Parks & Recreation	(196,083)	117,057	(313,140)
Community Grants	834,257	122,812	711,445
Employee Compensation Adjustments (All)	2,228,395	0	2,228,395
Unreserved Fund Balance	0	(116,504)	116,504
Reserved Fund Balance	0	(3,924,003)	3,924,003
All Other	<u>(1,697,463)</u>	<u>240,719</u>	(1,938,182)
Total	9,456,102	9,456,102	

Chart 1 below provides a glance at the changes in General Fund Revenues for FY2016. The data is at the second highest accounting level for the County. As shown in the chart, Ad Valorem Taxes carry the revenue increase for FY 2016. However, *Intergovernmental Revenue* and *Sales Taxes* also are projected to increase which helps lessen the need for a higher adopted tax rate increase. Ad Valorem Taxes are discussed in more detail in the Revenue Changes section following this summary. The increase in EDLP reserves budgeted for FY2016 underscores the wisdom of establishing the Leveling Plans. The thought process behind doing a debt leveling plan is to minimize the impact of debt on the rest of the budget especially when dealing with voter-approved General Obligation debt. By projecting and then implementing a tax increase to cover the voter-approved debt over the life of the issuance, management and elected officials are not constantly being faced with large increases in annual budgets to pay for the debt. If these reserves were not available, Commissioners would be faced with either increasing taxes or eliminating services to pay for debt service. Once incurred, debt obligations must be met and the County's taxing authority provides the only consistent revenue source available.

The decrease in *Other Financing Sources* is attributable solely to a decrease in available transfers from Capital Project Ordinances (CPOs) or Grant Project Ordinances (GPOs) into the General Fund for FY2016. The almost 5% increase in *Intergovernmental Revenue* is due mainly to enhanced reimbursement for processing applications in the NCFAS System. This will be a one-time boost in revenue going forward. Included in *Other Revenues* are fees associated with the County-operated pharmacy for Medicaid clients and non-Medicaid clients; Food Sales at Tanglewood Swimming Pool and Golf Course Grill; Sale of Copies, Concessions at the Parks, Golf Course fees at Tanglewood Park, Special Gifts, grants not governmental related, and others.

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Chart 1- Summary of General Fund Revenue Sources

Total By Revenue Source	FY 2016	FY 2015	Budget to Budget	
			\$ Change	% Change
Property Taxes	\$237,652,866	\$228,644,163	\$9,008,703	3.9%
Debt Service - EDLP Reserves	5,058,018	2,265,933	2,792,085	123.2%
Intergovernmental	56,280,201	53,681,654	2,598,547	4.8%
Sales Taxes	59,745,794	58,006,460	1,739,334	3.0%
Other Revenues	12,269,257	11,723,531	545,726	4.7%
Earnings on Investments	428,100	355,400	72,700	20.5%
Other Taxes	980,000	870,970	109,030	12.5%
Licenses & Permits	829,084	855,737	(26,653)	(3.1%)
Charges for Services	24,280,475	24,638,199	(357,324)	(1.5%)
Debt Service - Lottery Proceeds	3,731,269	4,833,087	(1,101,818)	(22.7%)
Other Financing Sources	2,025,011	3,908,232	(1,883,221)	(48.1%)
Fund Balance	11,283,396	15,324,003	(4,040,607)	(26.36%)
Total Changes	<u>\$414,563,471</u>	<u>\$405,107,369</u>	<u>\$9,456,102</u>	<u>2.3%</u>

Chart 2 takes a look at General Fund expenditure changes. The FY2015-2016 Adopted budget reflects a change from the past few years in which there were several alternate service levels recommended by the Manager and approved by the Board and the Board going further and granting several other alternate service level requests especially for Community Agencies.

Employees fared well in the adopted budget with the Board of Commissioners approving the implementation of a 2.5% 401k contribution which is not based upon employee participation. The estimated cost of implementing this program is \$1.924 million. Additionally, the Board approved performance adjustment funds averaging 2.58% with a range of 1.0% - 4.0% with an average rating of 3.1. Included in the performance adjustment package is an accelerator of up to 50% of an employee's performance adjustment up to market IF the employee's salary is below the market reference point (MRP) for their position class. For example, if an employee receives a performance rating that would equal receiving a 4.0% performance adjustment AND the person is below the Market Reference Point, this employee would be eligible for up to 2.0% for a total performance adjustment of 6.0% as long as the accelerator does not push the employee above the MRP. In the former scenario, if the employee is really close to being at market and only needed 1/2% to get the MRP, then that is what would be added to the 4% performance adjustment received for a total performance adjustment of 4.5%. Compensation adjustments for FY2016 are only \$317,100 higher than for FY2015.

Personal Services reflects many of the enhancements approved by the Board of Commissioners. Part of the increase is due to annualizing current year employee performance appraisals, employee health benefit costs increasing 10%, performance adjustments at an average of 2.58%, and \$944,861 related to changes in holiday leave and timesheet changes for primarily Public Safety departments. The County budgets 100% of the gross salaries for positions although it is known that there will be vacancies during the year. These vacancies are captured through a negative budget number called for "Salary Savings". For FY2016, the negative amount in Salary Savings is \$47,621 less than FY2015 which also increased net county dollars year over year.

The increase in Contingency is skewed because of the inclusion of several "enhanced" contingency items that may or may not occur in FY2016, funds related to the Holiday Leave and Timesheet changes mentioned previously, \$687,608 of pass-through Juvenile Crime Prevention Council dollars whose allocations had not been determined as of Budget Adopted, and a few alternate service levels whose funds were not moved into the appropriate accounts due to not knowing where these funds would be placed. Some items being lumped into Contingency are Budget Reserves and Special Gifts. Real contingency dollars that have been set aside for FY2016 totals \$887,500, 18% or \$137,500 higher than FY2015. Part of the Contingency dollars includes funds for a potential runoff or special election, for a potential employee raise if approved in the State budget for Community College employees paid for by the County (maintenance, etc.), and several other possible needs.

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The increase in *Professional & Technical Services*, *Purchased Property Services*, and *Other Purchased Services* all reflect the rise in the cost of doing business. The increase in Professional & Technical Fees shows up primarily in the Sheriff's budget due to an increase in the Inmate Medical contract. For *Purchased Property Services* & *Other Purchased Services*, the increases are found through the departmental cost centers and are not concentrated in one department for a specific purpose.

Materials & Supplies reflects a decrease primarily due to lower gasoline costs, a decrease in Pharmacy Inventory purchased, and a lower volume of Library materials being purchased with the Central branch being closed for renovations. Other Operating Costs is the area that captures the majority of the Department of Social Services payments for services provided for clients such as Childcare payments to vendors for eligible children, special assistance payments, emergency assistance, foster care payments, etc. For the services provided in this category of costs, it is not a large increase. The increase shown for Prior Year Encumbrances is due to the Farragut NCPTS Tax System still being developed and payments being upheld until the Finance Department sees better results with reconciling reports to the accounting system. For the past several years, staff has amended the budget because the \$1.8m normally appropriated for Prior Year Encumbrances have not been nearly enough and the primary culprit has been the new Tax System.

Increases in other expenditure categories are not unreasonable and are explained by the need for staff training after several years of reduction in training and travel. Some positions within the County are required to hold certain certifications with some of them only being re-certified after a certain number of years.

The decrease in *Transfers Out* is due to the one-time \$3.6 million transfer to the 2014 FTCC Carolina Hall Renovation project approved in the FY2015 Adopted Budget for the expansion of the College's manufacturing program space. The only two items reflected in the FY2016 budget for transfer out of the General Fund are the annual transfers to: 1) the School System Capital Maintenance Plan - \$1,735,000; 2) the 2016 Housing GPO - \$25,125; and 3) the Motive Equipment CPO where the County funds the purchases of all of its replacements vehicles. This account reflects an increase to cover the cost the new vehicles associated with the additional staff for the Sheriff's Office (4 Patrol, 2 Investigators, and 1 Transportation Deputy). The amount being transferred to the Motive Equipment Replacement CPO (excluding the new vehicles for the Sheriff) is up \$146,855 compared to the FY2015 transfer. The need to replace vehicles in the County motor pools was a primary reason for the increase.

Chart 2 - Summary of FY2016 General Fund Expenditure Changes

<u>Expenditure Category</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	132,797,924	126,736,766	\$6,061,158	4.8%
Professional & Technical Services	8,260,693	7,737,749	522,944	6.8%
Purchased Property Services	5,500,849	5,089,218	411,631	8.1%
Other Purchased Services	11,961,729	11,223,936	737,793	6.6%
Travel	824,973	765,727	59,246	7.7%
Materials and Supplies	16,807,590	17,293,910	(486,320)	-2.8%
Other Operating Costs	26,734,203	26,688,506	45,697	0.2%
Prior Year Encumbrances	2,000,000	1,800,000	200,000	11.1%
Contingency	3,010,349	1,095,023	1,915,326	174.9%
Property	1,274,913	655,729	619,184	94.4%
Debt Service (Existing/Committed)	61,479,297	64,330,508	(2,851,211)	-4.4%
Payments to Other Agencies	140,356,226	134,860,462	5,495,764	4.1%
Transfers Out	3,554,725	6,829,835	(3,275,110)	-48.0%
Total Changes	<u>\$414,563,471</u>	<u>\$405,107,369</u>	<u>\$9,456,102</u>	<u>2.3%</u>

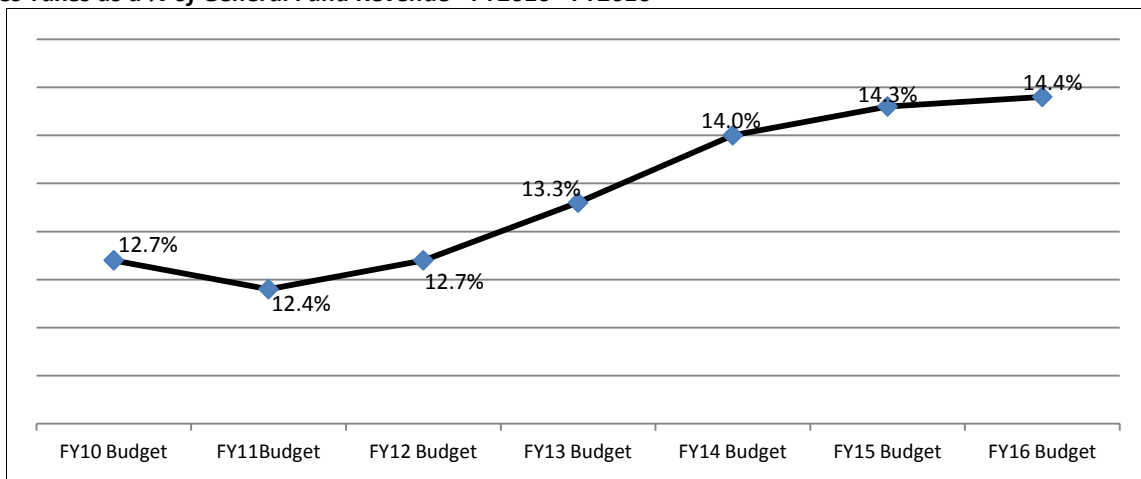
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REVENUE CHANGES

Sales Taxes

- Forsyth County receives sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in the State of North Carolina. The total sales tax levied for these three Articles is 2%. For FY2016, the consensus revenue projections at the State were revised to reflect statewide growth of 3-4% for Sales Taxes with local economic factors important in considering local projections. The County's FY2016 projections closely reflect the consensus forecast and place a higher weight on refunds moving back into the 10%-12% range.
- The FY2016 estimate for Sales Taxes is conservative for several reasons: 1) actual sales tax collections have not met projections for either FY2013 or FY2014; 2) projections for FY2015 are well above what was budgeted due to an expanded sales tax base, Amazon collecting sales taxes for North Carolina purchases and more importantly the lack of refunds to non-profits; and 3) there are several bills in the State General Assembly that would significantly impact the revenue received from these Articles if any of the bills are enacted as written.
- For FY2016, Sales Taxes are estimated to account for 14.4% of total General Fund revenues. Over the past several years, Sales Taxes have increased as a percentage of the total General Fund revenues as the graph below shows.

Graph 1 - Sales Taxes as a % of General Fund Revenue - FY2010 - FY2016



- One of the biggest impediments to accurately is Sales Tax Refunds. Non-profit entities, under current law, have up to three years in which to request sales tax refunds. With a community having two major medical facilities, four colleges/universities, a community college, and numerous agencies having non-profit status, sales tax refunds add up very quickly. However, predicting or projecting what refunds will be from year to year is virtually impossible. In Forsyth County, the methodology employed is to simply track refunds on a monthly basis and use an average of five years to gauge revenue by. While not very scientific, it is about the only way to make sure we do not over estimate the projections.
- *Chart 3* below reflects Sales Tax Refunds as a Percentage of Gross Collections and *Chart 4* shows Sales Tax Revenue by fiscal year. As you can see from the chart, Sales Tax Refunds as a Percentage of Gross Sales Tax Collections since FY2008 have been as high as 15.5% to a low of 9.2% when looking at annual percentages. Through March 2015 information, refunds are tracking at 6.9% of Gross Collections. We are anticipating refunds to hit again in our April numbers as we did see an uptick in refunds in the March data. One theory of the low refunds this year is that in the last session of the General Assembly, there was discussion of eliminating the non-profit sales tax refund and many (mostly the hospitals) put everything available into the request to ensure they received their refunds. With the discussion now more on the distribution of sales taxes among the counties, these non-profits may not have very much in the way of refundable sales taxes that they can turn in for refunds. The Sales Tax projections for FY2016 assume that refunds will be more in the 10%-12% range.
- *Chart 4* simply shows Sales Tax Revenue collected by fiscal year. As seen in the chart, the number of times where Sales Tax revenue exceeded budget are very few. This is a small indicator of the difficulty in projecting this revenue source.

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

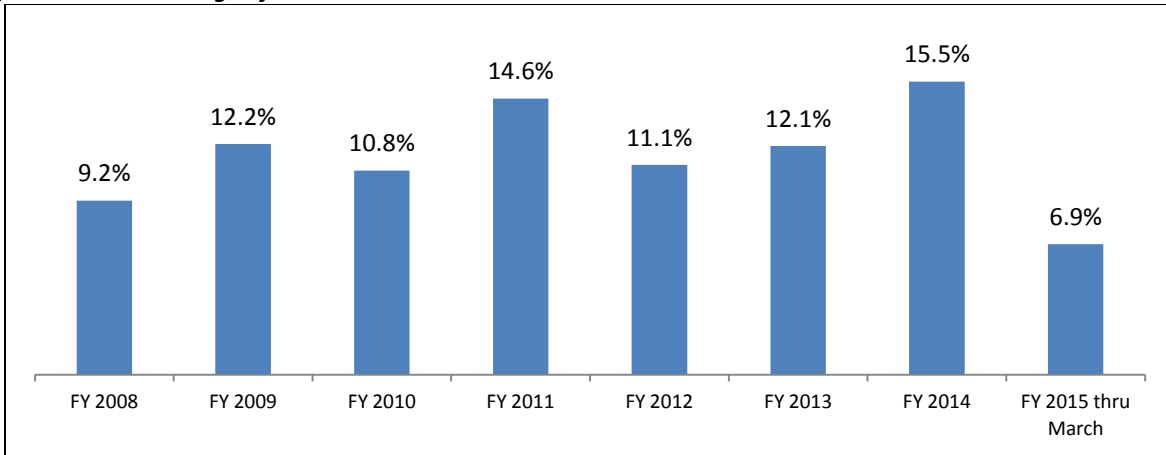
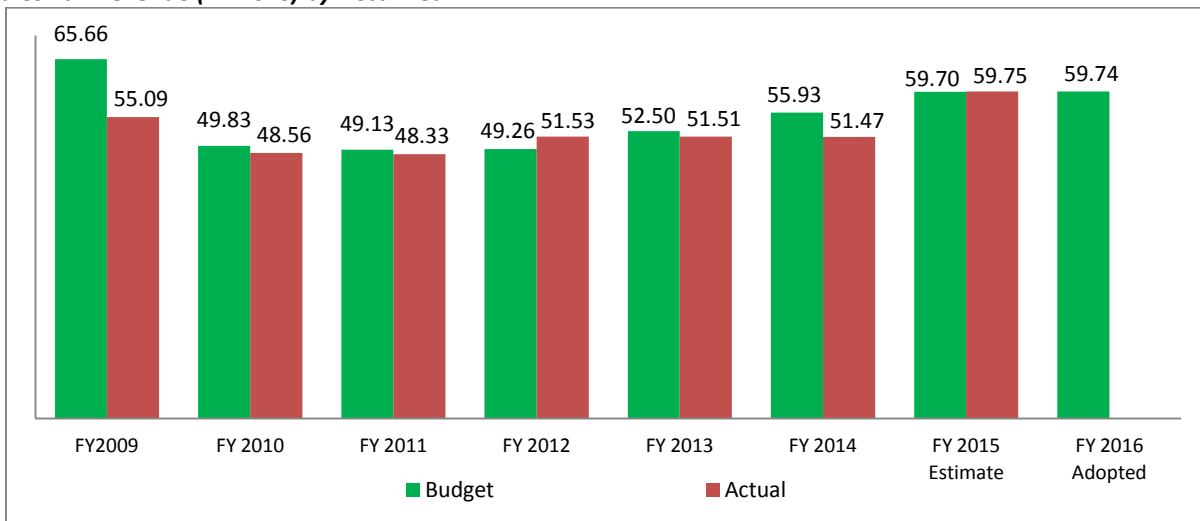


Chart 4 - Sales Tax Revenue (millions) by Fiscal Year



Ad Valorem Taxes

- Ad Valorem taxes account for 57.3% of the County's General Fund revenue. For the FY2016 budget, the tax base value used in the budget is \$32.494 billion compared to \$31.680 billion used in FY2015.
- The collection percentage for FY2016 is 98.43% compared to 98.05% used in FY2015. The collection rate for FY2016 is the same realized as of June 30, 2014, the most recently completed full year. This is in compliance with the North Carolina General Statute 159-13 (6). The additional collection percentage generates approximately \$866,323 of additional revenue for FY2016.
- Current Year Property Tax revenue is estimated at \$233,802,866. Applying the adopted tax rate of 73.10¢ per \$100 valuation, one cent (1¢) on the property tax rate is equivalent to \$3,198,398. Forsyth County's tax rate is technically three (3) different rates: 1) the rate it takes to provide County services; 2) the 2006 Education Debt leveling Plan (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds; and 3) the 2008 EDLP established to pay debt service on \$62.5 million of voter-approved debt.
- The premise behind the EDLP tax rates is that as debt service for these bond issues are paid down, the applicable EDLP tax rate can be reduced as well. However, one of the pieces in establishing the EDLP funds was the assumption that interest rates would be 3.5% - 5%, however, the economic downturn has created a climate where there is little return on investment, therefore we may have to continue the EDLP tax rates for a longer period than originally projected. The EDLP funds are discussed more fully in conjunction with Debt Revenue and Lottery Proceeds. The following chart provides a look at the property tax revenue calculation for FY 2016.

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Chart 5 - Property Tax Revenue Calculation

FY2016 Tax Base Values - 5/1/2015	\$32,494,134,145
Total Property Tax Levy 2015-2016	\$237,532,121
Total Property Tax Levy @ 98.43%	\$233,802,866
Tax Rate to Produce Levy	73.10¢
1¢ Equivalent =	\$3,198,398

- The Adopted FY 2016 tax rate is 73.10 cents per 100 assessed valuation and breaks down:
 - County Services = 68.59¢
 - 2006 EDLP = 3.3¢
 - 2008 EDLP = 1.21¢

Education Debt Leveling, Lottery Funds, and Debt Service Revenue

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. Currently, there are two debt leveling plans in place: the 2006 Education Debt Leveling Plan and the 2008 Education Debt Leveling Plan (also referred to as EDLP - pronounced Ed-Lap).
- As mentioned briefly in the Property Tax section above, in order to level the effects of issuing \$250 million in School bonds and \$25 million in community college bonds authorized in the November 2006 referendum, the Board of Commissioners voted with the adoption of the FY2008 budget to increase the property tax rate by 3¢ and dedicate the proceeds from the State Education Lottery to pay the annual debt service on these bonds. Similarly, in FY2010, the Commissioners voted to include an additional 1.1¢ tax increase over the revenue neutral rate to fund a \$62 million educational facilities bond authorization approved in the November 2008 referendum. To maintain the integrity of the plans, both plans were adjusted to revenue neutral in FY2014 and are now 3.3¢ for the 2006 EDLP and 1.1¢ for the 2008 EDLP.
- The effect of these plans has been especially significant during the past several years as the recession took hold and as the General Assembly took over 40% of the lottery proceeds that should have come to the County and are designated to pay debt service for School bonds.
- When originally established, the 2006 EDLP rate was projected to have the potential to be reduced after approximately ten years from its creation. However, with interest rates plummeting, the tax base stalling, and over \$3.7 million in lottery proceeds not coming to the County as anticipated, it will take longer before the 3.3¢ rate for the 2006 EDLP can be reduced.
- Both Debt Leveling Plans were based on the assumption that approximately \$6 - \$7 million per year would be received from the NC Education Lottery. Over the past several biennial State budgets, the legislature has not allocated lottery proceeds to counties based on the statutory formula. Instead, lottery formula changes by the General Assembly have lowered the allocations and in FY2016, we anticipate receiving \$3.7 million in lottery funds. If lottery funds were distributed based on the statutory allocation, the County would be projected to receive over \$7 million annually.

Fund Balance Appropriated

- In April 2015, the Board of Commissioners voted to amend its original fund balance policy that required the County to maintain undesignated fund balance equal to 16% of expenditures. The amendment reduced the percentage required to 14% of expenditures. There are two places in the General Fund budget where Fund Balance is appropriated: 1) Non-Departmental (\$10.9 million) and 2) Debt (\$5.1 million). Non-departmental fund balance appropriated equals 2.6% of adopted expenditures.
- The appropriation of Fund Balance in Debt Service relates exclusively to funds available in the Education Debt Leveling reserves generated from the levies for the 2006 and 2008 Education Bonds respectively. Without the EDLP plans in place over the last few years, the County would have been in a position to raise taxes each year to pay for the debt service on the two voter-approved education bonds or would have been required to further diminish programs to its citizens, especially in the context of the recession from 2009 through 2012.

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- Fund balance appropriated in Non-departmental is the more traditional Fund Balance and is essentially anticipated annual reversions. In the adopted FY2016 budget, Unreserved Fund Balance appropriated decreases by \$433,000. Without the designated \$1.431m appropriated for School Technology, the decrease would be closer to \$2 million for FY2016.
- The FY2015 budget included \$3.924 million in appropriated Reserved Fund Balance which used all available reserved fund balance set aside primarily for Economic Development purposes. \$3.6m of the Reserved Fund Balance used in FY2015 went to Forsyth Technical Community College for renovations to Carolina Hall which houses the college's advanced manufacturing programs. The reserved fund balance was the remainder of an economic development incentive deal claw-back provision implemented when the company provided the incentives left prior to meeting all contractual obligations for the incentives.

EXPENDITURE CHANGES

Employee Compensation Adjustment

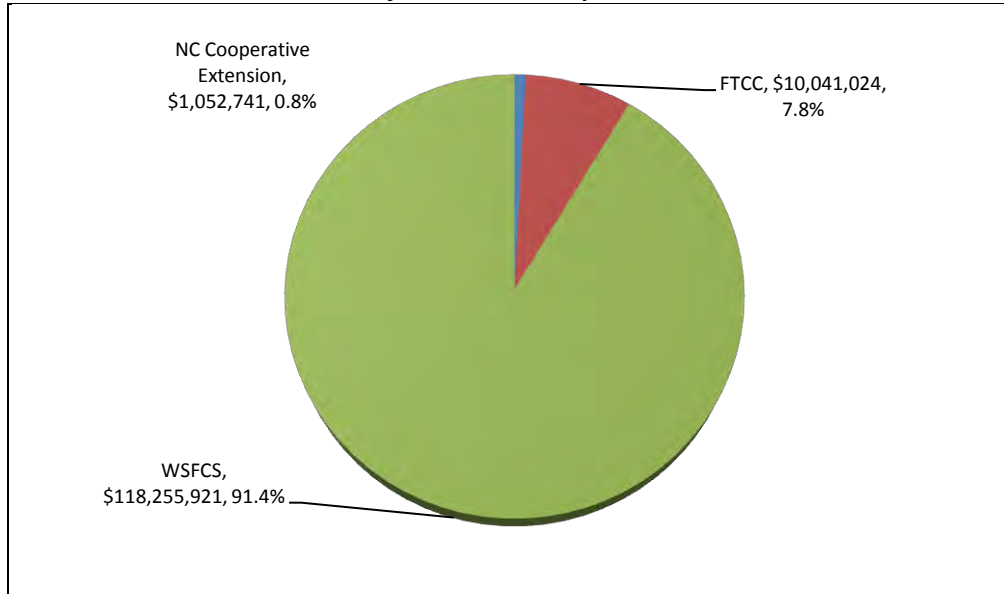
- *Employee Benefits*
 - Health and Dental costs are projected to increase by 10% for FY 2016. Retirees are able to remain on the County's health plan and are treated like an employee until they reach the age of 65. Revenue shown reflects the employee share paid by the Retirees.
 - Employee Longevity remains at the reduced level set back in FY2013. Longevity is paid each December to employees who have 7 or more years of service with the County. the longevity payment for seven years is \$578 and increases in \$34 increments for each year above 7 years. the maximum longevity payment is \$2,000.
- *Performance Adjustments*
 - The budget assumes average performance adjustments of approximately 2.58%, with a range of 1% - 4%. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. The percentage is applied to the market rate of an employee's position class. For those employees with acceptable performance ratings and who are below their market reference point (MRP), an accelerator factor is added onto their performance increase up to 50% of the performance review increase. The factor would not be applicable for employees who are beyond the market reference point and if an employee is close the market reference point, the accelerator factor would only be the percentage that would get that employee to the MRP. The accelerator is an attempt to address compression issues that have arisen over the past few years due to smaller pay adjustments being allocated. The total budgeted amount for Performance Adjustments and the Accelerator plus benefits is \$1,767,010.
- *401k for Non-Law Enforcement Employees*
 - To address competitiveness issues, the adopted FY2016 budget includes a 2.5% 401k contribution for all non-law enforcement employees. Currently, only sworn law enforcement employees receive a statutorily required 5% 401k contribution. With increasing turnover and the need to retain a quality workforce, the one benefit lacking in the County's benefits package is a 401k contribution. This contribution would be provided to employees whether or not they contribute. When reviewing and comparing the County's benefits package and comparing it to counties across the State, it was determined that 54 out of 100 counties offer 401k contributions to their employees. As previously stated, the 2.5% contribution would not apply to sworn law enforcement officers because they already receive a 5% contribution in addition to a contribution for separation allowance. The benefits of the 401k plan are numerous and include: the plan is transferrable, accrues interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401k, and it helps employees with retirement planning. The cost of this new benefit is budgeted at \$1,924,380.
- *Holiday Leave Policy*
 - The adopted budget includes making changes to the holiday leave accrual policy to simply pay employees who are required to work on County holidays for the holiday and avoid the accrual altogether. Currently, employees required to work on a County holiday accrues that holiday. Because of the difficulty in scheduling the holiday leave, the proposal would simply pay the employee their regular shift plus pay them eight hours at regular hourly rate for the holiday.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Education Service Area

- The Education Service Area comprises 31.2%, or \$129,349,686 of the FY2016 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.

Chart 6 - Education Service Area = \$129.3m or 31.2% of General Fund Expenditures



- The chart above shows that while the total appropriation for the Education Service Area is \$129,349,686 for FY2016, *North Carolina Cooperative Extension* is a very small portion (less than 1%). There has been a "Strategic Re-visioning" at the State level to refocus the statewide extension service on core areas of agricultural support, food, and youth development (4-H) which impacts several positions. The result is that the State is reducing support for five positions at a cost of \$73,737 plus associated fringe benefits. One of the positions is eliminated in the budget. The net-County impact is only a slight increase of \$6,540 as the County has agreements with other counties and the Town of Kernersville to pick up some of the reduced support from the State.
- Forsyth Technical Community College* is 7.8% of the Service Area. The primary driver of the increase is Phase II of the Old Career Center, accounting for \$384,258 of the \$466,622 increase over FY2015. In addition, \$114,173 is in Contingency in anticipation of possible increases in personnel-related costs in the State budget.
- The *Winston-Salem/Forsyth County School System* makes up 91.4% of the Service Area. The School Funding Formula is the basis for establishing the adopted appropriation. Included in the funding for the Schools is \$1.4m targeted for technology improvements. While the County cannot force the School System to use the funds for technology, to move it out of the Capital Outlay category to Current Expense would require Board of Commissioner action.
- FY2016 is the fourth year in which the formula has been used to provide the School System with the County's recommendation. It is also the first year of using the formula that the true impact of tax increases and optimism about the economy can truly be felt. A policy decision will have to be made on whether the Schools are to benefit from any tax increase that may be warranted or when.
- The formula results are generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula results in additional funding for the school system as seen in the FY2016 budget; 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 but as with all departments, the School System may ask for resources above and beyond the results of the formula but these requests become part of the County's Alternate Service Level requests.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

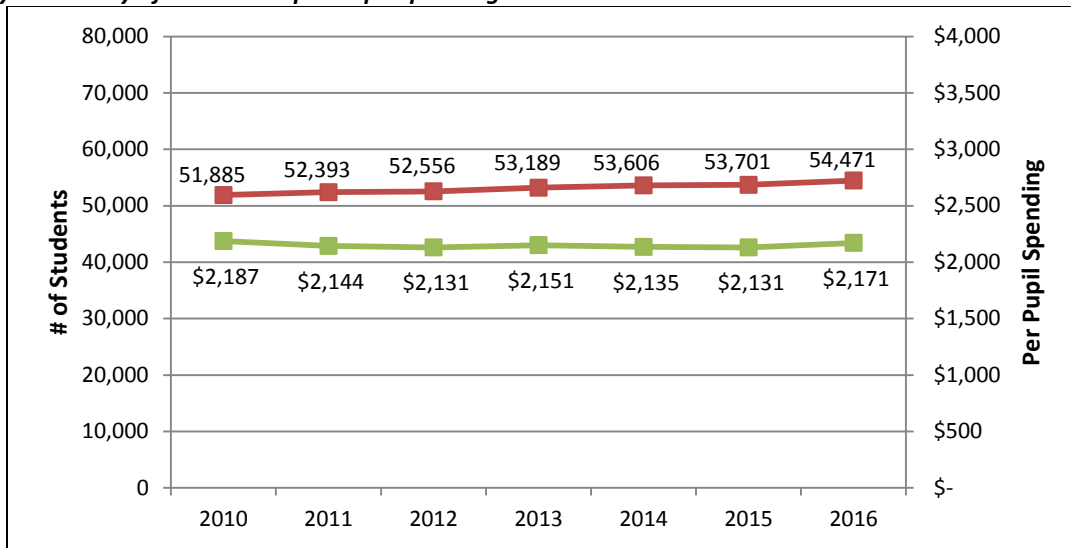
- The actual General Fund expenditures for WSFCS are greater than the \$118.2 million shown in *Chart 6* above. Of the adopted FY2016 Debt Service appropriation of \$61.4 million, almost \$41.8 million is directly related to debt associated with school construction bonds issued over the years. By depicting debt service payments for school-related bonds on the same page as the current expense appropriation, a more accurate depiction of the level of support that County provides to the School System can be seen. While ongoing State and federal reductions continue to impact the School System, a much higher tax increase would be required if the County were to cover these reductions and to backfill State reductions would further blur the line between State and local responsibility for education.
- The Enrollment Factor is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The Resource Factor takes into account growth in the tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding. Excluding debt service, the WSFCS makes up approximately 28.6% of the General Fund budget.
- Per Pupil Spending is used most often when discussing school funding. The FY2015 per pupil expenditure was \$2,131 per pupil based on average daily membership of 53,208 students. The FY2016 budget per pupil spending increases \$40 to \$2,171 per pupil (based on a projected average daily membership of 54,471 students per the North Carolina Department of Public Instruction (NCDPI) forecast). *Graph 2* provides a seven year look at the local spending per pupil for the WSFCS System. From the graph, it is notable that during the seven year period, per pupil funding has remained relatively flat. FY2010 reflects a higher per pupil spending amount but a lower number of students. The FY2016 adopted per pupil spending is slightly less than the FY2010 number but the number of pupils is 5% higher.
- *Chart 7* provides the calculation for the FY2016 School Funding Formula. CM CPO means the Capital Maintenance Capital Project Ordinance. In FY2011, Commissioners approved the creation of a Schools Capital Maintenance Capital Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the project ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual project ordinance are 2/3rds bonds (issued every other year), an annual appropriation from the General Fund, and voter-approved General Obligation bonds. For FY2016, \$1,735,000 of the Schools appropriation will be transferred to the 2014 Capital Maintenance Project Ordinance to continue this agreement. New capital project ordinances are created every other year and a new Capital Maintenance CPO will be created in FY2017 and any residual equity in the 2014 CPO will be transferred to the new project ordinance.

Chart 7 - FY2016 WSFC School Funding Formula

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

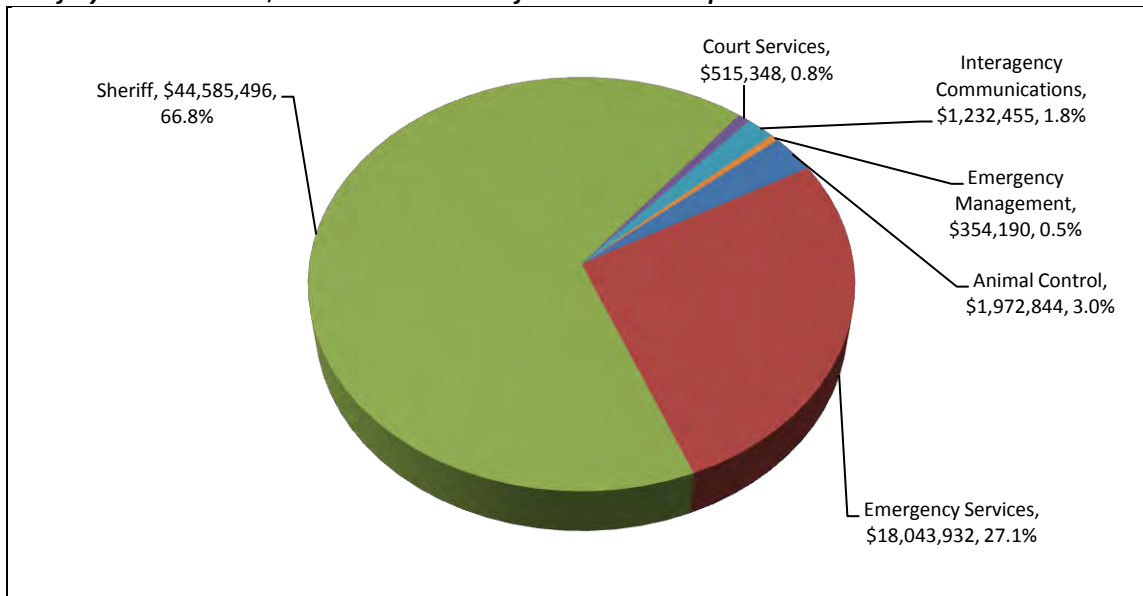
Graph 2- Seven-year History of Total Local per Pupil Spending



Public Safety Service Area

- One of the goals of the County is to provide a safe community for the public. Each of the departments within this service area plays a key role in the County meeting this objective. However, continued slow economic recovery has not allowed the County to add new services or many additional resources to enhance current programs within the departments.
- The Public Safety Service Area includes: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services, and Court Services. The Recommended budget for this service area is 16.1% of the General Fund budget or \$66,704,265.

Chart 8 - Public Safety Service Area - \$66.7 million - 16.1% of General Fund Expenditures



Emergency Services

- The Emergency Services department consists of Fire, Emergency Medical Services, and 911 Communications.
- Emergency Services' requested several Alternate Service Levels including implementing Mobile Integrated Healthcare Pilot Program (Community Paramedicine) where specially-trained Paramedics would provide house calls to frequent users of emergency departments to reduce unnecessary trips to the hospitals and decrease the inefficient and unnecessary use of the ambulance units.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

- 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 includes the County Manager's recommendation of \$300,000 to provide a mini-Paramedicine program. The department will hire three employees to implement this program since that the staff will more than likely be seasoned preceptors already in the department.
- None of the other Alternate Service Levels requested by the department were included in the FY2016 Adopted budget. Details on all of the Alternate Services Level requests for Emergency Services are located in the Appendices.
- Factoring out the \$300,000 recommended for the Mobile Integrated Healthcare Pilot project, the actual net-County dollar increase for Emergency Services is only up \$90,770, or 1.69% which includes the 10% increase in employee health costs and annualized performance adjustments.

Sheriff's Office

- The Sheriff's Office requested a total of 69 full time positions including: 24 Detention Officers, 16 Patrol Deputies, 4 Criminal Investigations Unit Investigators, 6 Narcotics Investigators, 3 Court Security Deputies, 2 Transportation Deputies, 2 Senior Office Assistants in Records & Permits, 2 Telecommunicators, 4 Civil & Execution Deputies for a Warrant Squad, 2 Triad FBI Task Force Investigators, 1 Senior office Assistant for Administration, 1 Victim Services Specialist, 1 Public Information Officer, and 1 Audio-Visual Technician. These positions are a part of the Alternate Service Level section.
- The Adopted budget includes the County Manager's recommendation of \$1,225,000 to fund positions for Patrol (\$800,000), Detention (\$300,000), and Court Security (\$125,000). However, the Board allowed the Sheriff to determine where the funds would be utilized and for what. The Sheriff's Office provided a list of 24FT positions that the funding would cover as well as appropriating Drug Forfeiture funds and rollover State Criminal Alien Assistance Program funds to pay for startup supplies, equipment and vehicles. The Sheriff allocated the funding as follows: add 16FT Detention Officers, 4FT Patrol Deputies, 2FT Investigators for CID Unit, 1FT Bailiff, and 1FT Transportation Officer. During the fiscal year, it is the intent of the Sheriff to move 4FT Sworn Detention Officer positions to the Patrol Division to increase Patrol capacity even more.
- During FY 2016, there will be additional construction at the Public Safety Center to renovate space for Probation and Parole offices, Emergency Management, and to potentially move the County's 911 Center into space next to the Sheriff's Communications Center. A grant was submitted to the NC 911 Board for assistance with moving the 911 Center into the Public Safety Center and we await the 911 Board's decision on the grant application. If approved, the space up-fit will take place and the old 911 facility will become the County's backup PSAP as required by the 911 Board at the State. It is proposed that Forsyth Technical Community College operate the backup facility as a training program for telecommunicators to help in producing an available pool of applicants familiar with the equipment and operating systems employed by emergency services and law enforcement agencies in the vicinity.
- The Detention Center currently has a Daily inmate population of 752 as of May 2015. This is a slight decrease compared to May 2014 and for the fiscal year to date, inmate population is down compared to FY2014 4.2%. The Sheriff requested 24 Detention Officer positions to open permanently open the final floor available in the facility. With the Board allowing the Sheriff the opportunity to allocate the funds how he deemed fit, the Sheriff will fund 16 full time Detention Officers which should assist tremendously with short-shifts.

Animal Control

- This department will be subject of a study group to identify possible improvements in the delivery of Animal Control services with a potential shift of cruelty/neglect cases shifting to the Sheriff's Office. There are no changes in the Animal Patrol division related to a potential shift and the County Manager is looking at a phased in approach because other law enforcement agencies have to be a part of the discussions to establish protocols and workflow.
- A second workgroup will determine the most cost effective method to handle animal licensing transactions. The Animal Control Director requested over \$100,000 in the FY2016 budget to outsource the function. The adopted budget does not include this request and instead the County Manager is putting a group together to analyze alternatives to outsourcing including adding the licensing fee to property tax bills.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Interagency Communications

- Interagency Communications is responsible for managing and maintaining the County's 800 MHz radio system. There is a slight increase in net-County dollars due to revenue lost from the City of Winston-Salem due to less maintenance being performed on their equipment. A major project for this department over the next year is to provide management with a realistic cost estimate for upgrading the 800MHz to move to the P25 platform.

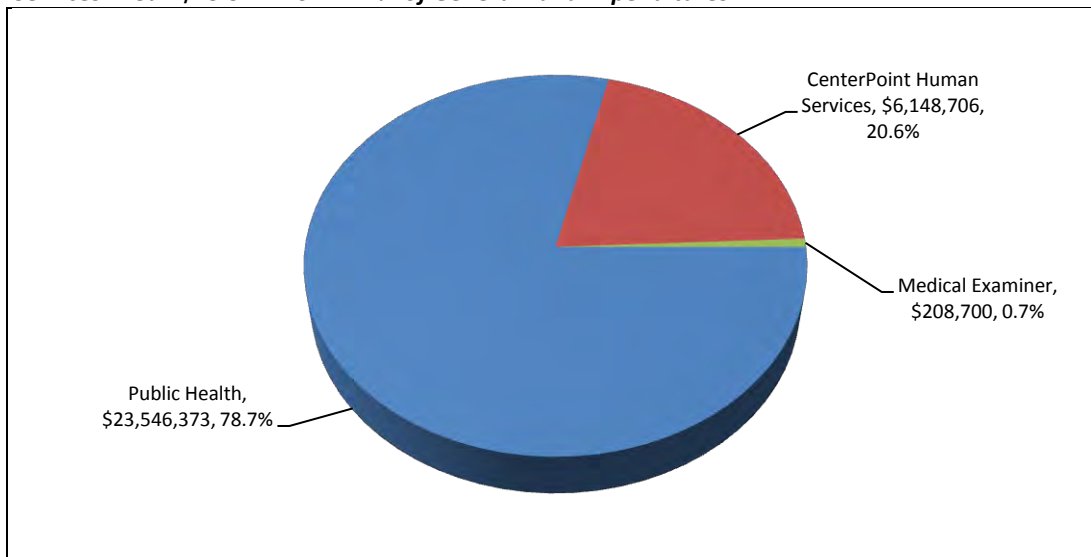
Court Services

- Court Services received an additional \$176,000 (\$150,000 recommended by the County Manager and \$26,000 more added by the Board) which should allow the department to be funded for the entirety of FY 2016. There is a Board-directed initiative included in the Budget Ordinance to look have a study completed to see if the County could take over the day-to-day management of the Safe on Seven program and eliminate some of the overhead currently contracted with non-profits. With grant funding ending and this becoming a predominantly County funded operation, having some of the positions that currently are working within the program appears redundant but that is the purpose of the study to find efficiencies.

Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and CenterPoint Human Services. This service area makes up 7.2%, or \$29,903,779 of the FY2016 Adopted Budget.

Chart 9 - Health Services Area - \$29.9 million - 7.2% of General Fund Expenditures



Medical Examiner

- There is an increase in the Adopted budget for Medical Examiner based on historical expenditures. In the Governor's budget, there is a more significant increase proposed. The Governor's budget increases fees from \$1,250 to \$1,750 for autopsies and from \$100 to \$250 for exams. Additional funds have been budgeted in general Contingency in the event the proposed fee increase is included in the adopted State budget. The House budget passed a few weeks ago included the increase and now the wait is for the Senate to bring out its budget to see if the increase is a part of its budget as well.

Public Health

- The decrease in expenditures is related to the elimination of the Carolina Access program. Also Pharmacy inventory expenditures more adequately reflect historical patterns. While the Manager's recommended budget included the department's requested 2 School Health Nurse positions, the Board of Commissioners approved a total of 8 School Health Nurse positions to address the nurse to student ratio. In the current year, 14 positions are eliminated due to a loss of funding or the inability to hire and retain positions to operate within the program areas. Specifically several positions related to the Carolina Access program were eliminated with all of those positions being vacant. No employees were impacted by the elimination of the positions. Although the positions were eliminated, the revenue associated with the positions will also not be realized; however, other revenue is projected to offset the loss for FY2016.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

- The current year estimated revenue will also reflect over \$2 million of deferred revenue from the Medicaid Cost Settlement that was not received until after fiscal year 2014 closed. This will be a one-time bump in revenue but it will also positively impact the County's bottom line.

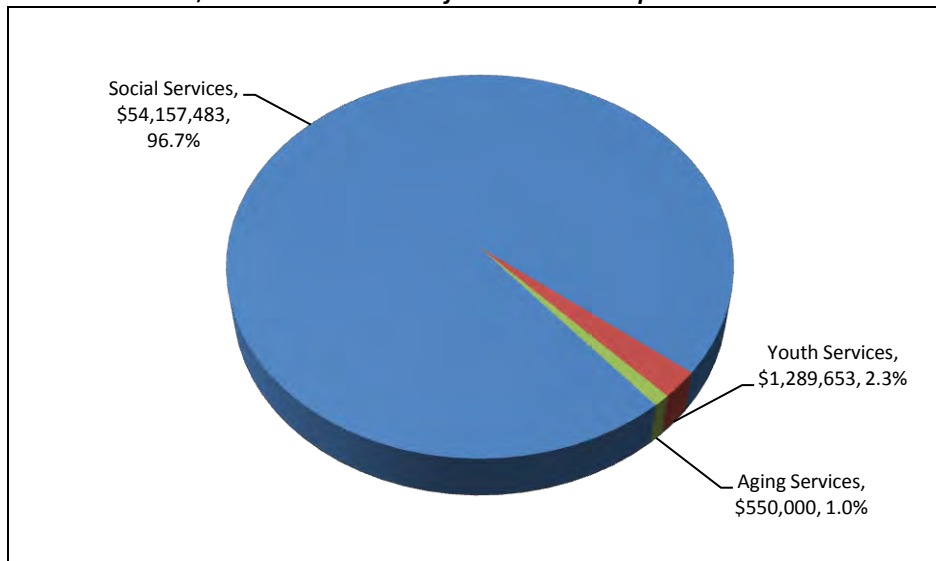
CenterPoint Human Services

- The CenterPoint Human Services budget remains flat for FY2016. The agency continues to discuss possible merger with other MCOs to position themselves for any changes at the State level. The State has said that the plan is to reduce the number of Managed Care Organizations and merger is one way to navigate this potential change.

Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area makes up 13.5% of the FY2016 Adopted Budget, or \$55,997,136. The Department of Social Services (DSS) makes up the vast majority of this service area.

Chart 10 - Social Services Service Area - \$56.0 million - 13.5% of General Fund Expenditures



Social Services

- Expenditures are increasing in FY2016, but net County dollars are decreasing due to increased revenue through reimbursements for application processing through the NCFASST System.
- The FY2016 Adopted includes the addition of 20 full time Income Maintenance Case Worker positions for Medicaid/NCFASST applications processing and 2 full time Sr. Social Worker positions for the Adult Services division for Adult Guardianships due to an increase in caseloads and the more intensive case management being provided.

Aging Services

- Aging Services consists of the County's appropriation for the Senior Services agency Meals-on-Wheels program. The Adopted budget includes increased funding of \$175,000 for the Meal-on-Wheels Program at Senior Services. The total FY2016 allocation to Sr. Services is \$325,000 of which \$50,000 is for general operating support and the remainder specifically allocated for the Meals-on-Wheels program. The Board also approved \$25,000 of one-time funding to be shared between the Shepherd Center of Greater Winston-Salem and the Shepherd Center of Kernersville who submitted requests for County funds which is discussed in the Alternate Service Level section of the Appendices. The funds will be split 60% - 40% between the two agencies as requested originally. A management initiative is to determine the level of duplicative services being provided by the Shepherd Centers and Senior Services, if any, and what, if any, collaborative efforts for service provision that they engage in together.
- Also included under the Aging Services department are the pass-through funds for the Rural Operating Assistance Program (ROAP) grant funds for Elderly and Disabled Transportation services. These funds are passed-through to the Winston-Salem Transit Authority.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

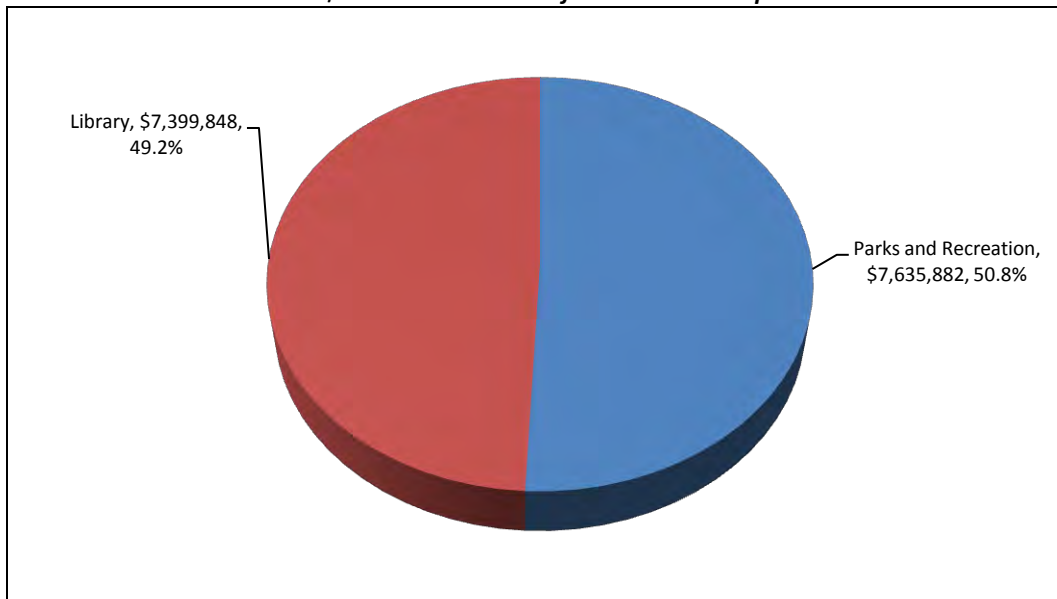
Youth Services

- Youth Services is the County's youth detention facility. This is not a mandated service and as such, the Board of Commissioners decided in FY2015 to phase out of providing this service. A lease agreement has been executed for the Youth Detention Center with the State. The NC Department of Juvenile Justice is expanding a contract with the Methodist Children's Home (East) to operated the facility with programming similar to that which will be provided at the Dillon facility in Butner. It does not appear that the State will be ready July 1 for this transition, however, Adopted Budget includes three months of funding for the Forsyth County Juvenile Detention facility to continue operating until the new tenant occupies the building.

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 3.6% of the FY2016 Adopted General Fund budget.

Chart 11 - Culture & Recreation Service Area - \$15.0 million - 3.6% of General Fund Expenditures



Public Library System

- The key development with the Library System is the replacement/renovations of the new Central, Clemmons, and Kernersville branch libraries. Bonds were issued in November 2014 to begin the Central library construction as well as the design and planning of the other branches.
- The FY2016 Adopted Budget for the Library System is relatively flat. The logic behind this tactic is to smooth the budget costs during the transition rather than lowering expenditures significantly for a year or two and then having to ramp back up once construction is complete. Staff at the Central Branch has been transferred to other branch location and vacant positions have been held open. Library Administration has been relocated at the Government Center as the construction phase of the Central Library has started.
- The Adopted budget also includes the Alternate Service Level request for the Peer Support position whose grant funding ends effective June 30, 2015. However, this position will not be with the Library, but the Manager plans to extend the existing contract with Insight for six months to determine if it makes sense to continue this service out of the Library. If it is deemed to be a proper use of funds, the position may be moved to the Department of Social Services which may allow the County to draw down some reimbursement.

Parks and Recreation

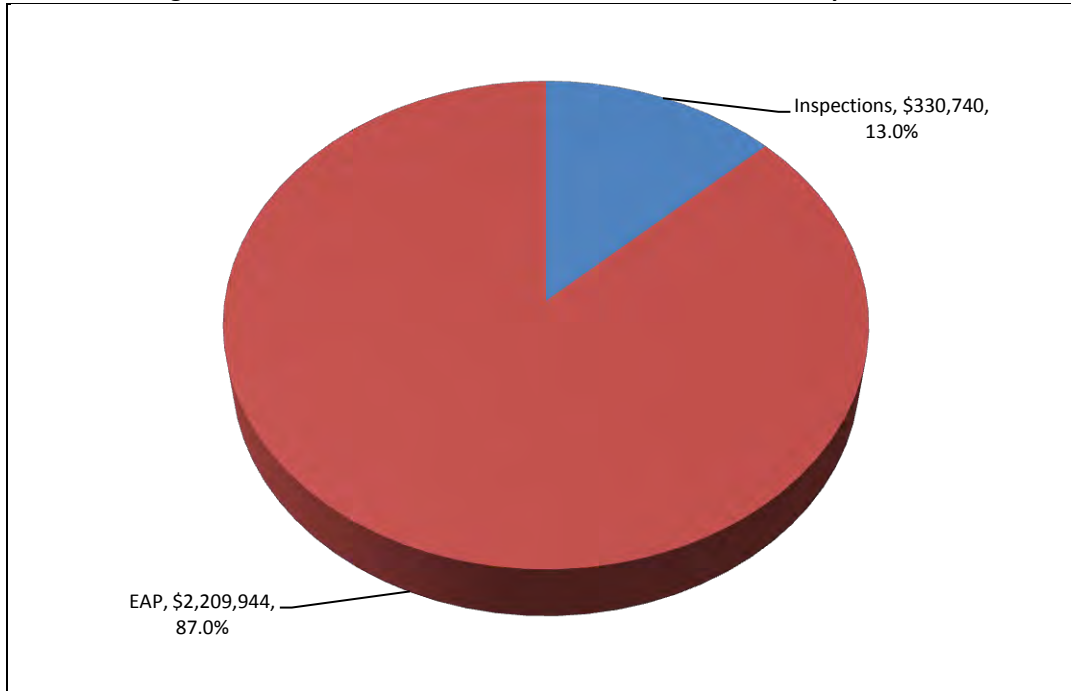
- Expenditures are slightly down due to the elimination of three (3) Golf Maintenance positions. These positions were vacant for a long period of time and the Consultant brought into operate the Golf courses recommended the elimination. There is a continued effort to keep golf at breakeven or slightly better. The Consultant will remain on contract through FY2016.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Environmental Management Service Area

The Environmental Management Service Area consists of Environmental Assistance and Protection and the City/County Inspections department. Environmental Management makes up less than 1% of the General Fund Expenditures.

Chart 12 - Environmental Management Service Area - \$2.5million - 0.6% of General Fund Expenditures



Environmental Assistance and Protection

- Environmental Assistance and Protection is increasing slightly due to Personal Services increases. Additionally an Intern position allocated for 300 total annual hours at \$3,000 is included to work with local colleges in assisting students obtain hands on experience dealing with environmental issues. Other increases are necessary to keep Maintenance of Effort in place.
- There is a slight decrease in revenue received from Piedmont Area Regional Transportation.

Inspections

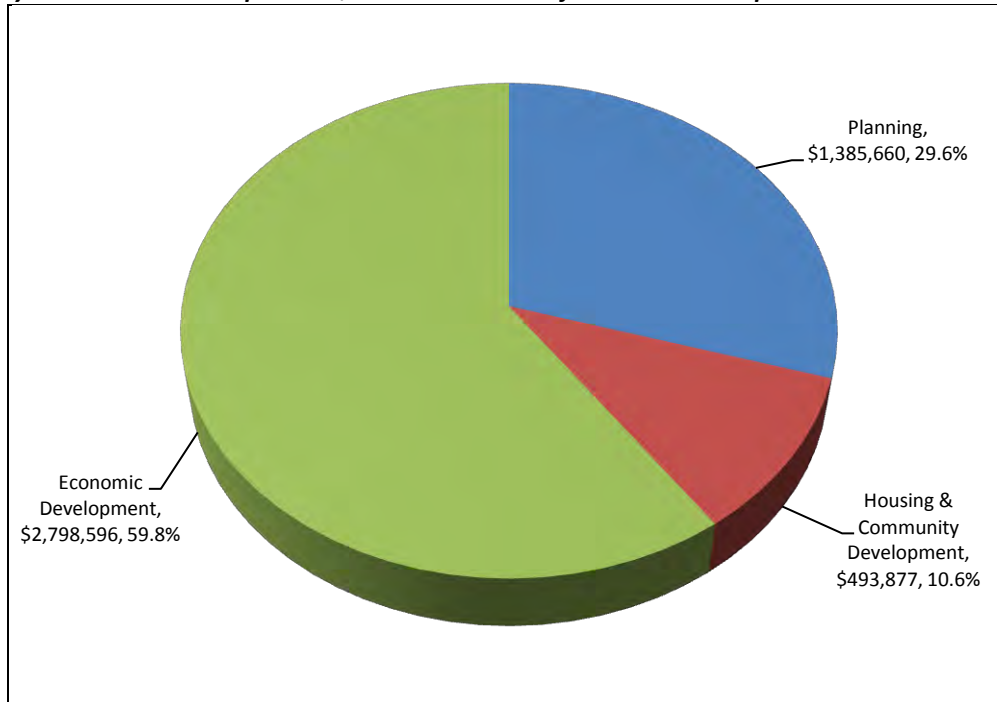
- Inspections is a joint City/County department administered by the City of Winston-Salem through a City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up. The decrease in the County's FY2016 share is due to revenue increases in County permits and a decrease in costs.

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% (\$4,678,133) of General Fund expenditures in the FY2016 Adopted budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 13 - Community & Economic Development - \$4.7 million - 1.1% of General Fund Expenditures



Economic Development

- Economic Development comprises County contributions for incentive payments and local agencies that provide economic development marketing services for the County. These agencies include the Winston-Salem Chamber of Commerce, Winston-Salem Business Inc., the Film Commission, and the Kernersville Chamber of Commerce. There were several requests for increased funding which can be found in the Alternate Service Level document. The FY2016 Adopted Budget includes increased funding from the Board of Commissioners for the Winston-Salem Chamber of Commerce (total appropriation \$100,000), Winston-Salem Business Inc (total appropriation \$100,000), the Film Commission (total appropriation \$30,000), and the Downtown Winston-Salem Partnership (total appropriation \$20,000).
- For FY 2016, there is an increase in expenditures as a result of several new incentive payments for Pepsi, Piedmont Propulsion, Deere-Hitachi, and Inmar.

Housing & Community Development

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

Planning

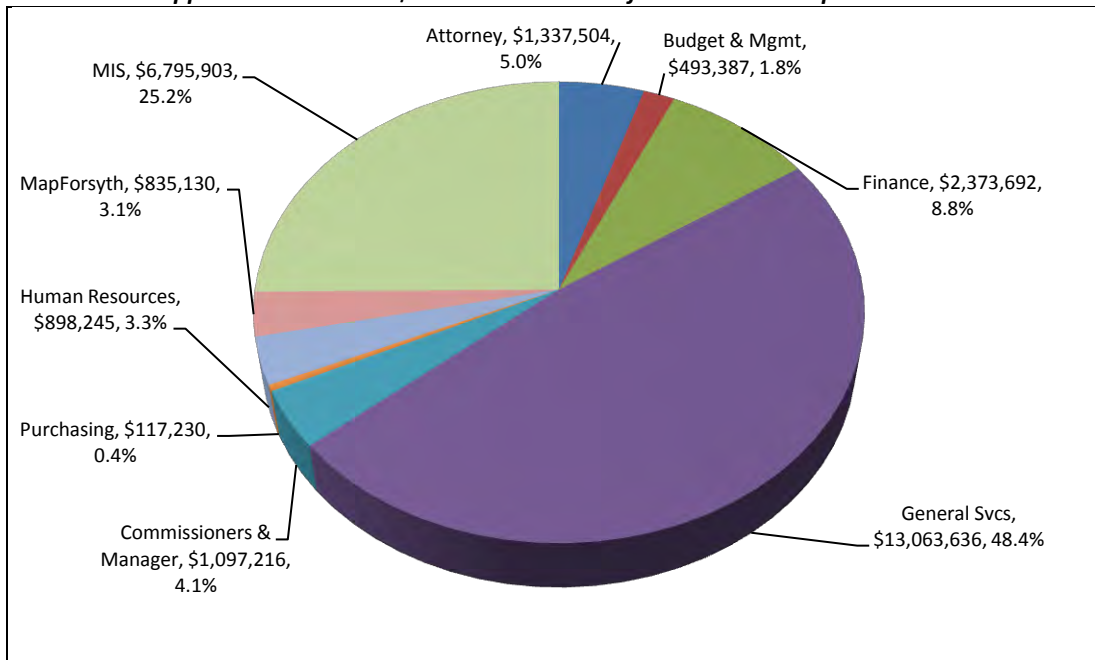
- There is a slight decrease in expenditures for Planning. This is a joint City/County department administered by the City of Winston-Salem through a City/County Cooperative Financing Agreement.

Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: County Manager & Commissioners, County Attorney, MapForsyth, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises 6.5% of the FY2016 Adopted Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Chart 14 - Administration & Support Service Area - \$27.0million - 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. Expenditures for MIS are up slightly, primarily driven by Operating Costs with increased expenditures in Small Equipment.

Finance

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

County Commissioners/Manager

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

General Services

- Relatively flat budget to budget. \$55,000 for Capital Repair Plan budgeted in General Fund due to change in capitalizing expenditures. Gasoline is reduced by \$200,000 from FY2015.

MapForsyth

- This department is new for FY2016, but most of the costs for this department were included in Tax Administration and MIS in FY2015. Two positions from Tax and one position from MIS are re-allocated to this new department. Two new positions were created to move 2 City employees who worked with MapForsyth over to the County and a new addressing analyst position was created.
- Revenue from City of Winston-Salem will offset approximately 50% of costs for this department in future years.

Attorney

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

Human Resources

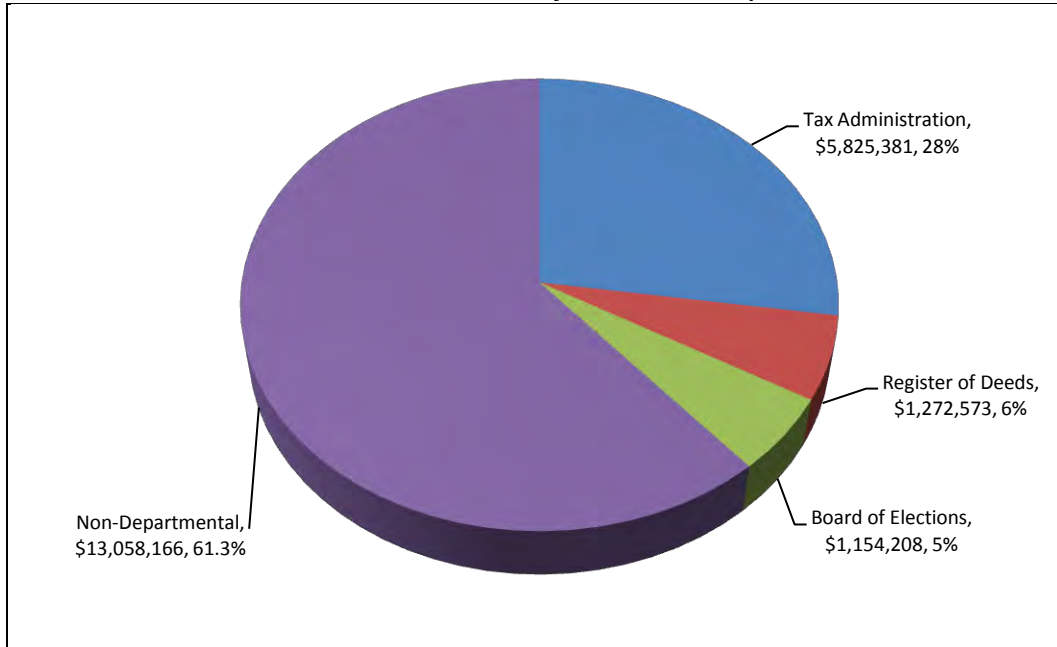
- Very small increase in expenditures for FY2016. \$20,000 added to Other Contractual Services for added temporary help.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

General Government Service Area

The General Government Service Area is comprised of the following departments: Non-departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises 5.1% of the FY2016 Adopted Budget.

Chart 15 - General Government Service Area - \$21.3million - 5.1% of General Fund Expenditures



Board of Elections

- For FY2016, there are municipal elections in November 2015 and possibly three elections in 2016 - a Presidential Primary in March; a Statewide General Primary in May; and a potential runoff for the Presidential and Statewide primaries. There is also the possibility that the November 2015 election may include the Governor's requested Transportation bond. This would require an additional \$150,000 which has been placed in Contingency. A major request from the Board of Elections is to replace the current voting equipment. Due to new election laws, after the November 2016 election, the equipment currently being used will not be acceptable as paper ballots will have to be provided. Currently there is only one vendor certified in North Carolina for voting equipment. Several Commissioners stated that they would not spend one dollar on new equipment until more vendors were approved to be used. \$1,000,000 has been included on a potential list of Pay-Go funded projects in case additional vendors are certified by November 2016.

Tax Administration

- Expenditures are decreasing in FY2016 in part due to shift of two positions from Tax to MapForsyth.

Non-Departmental

- This is a catchall department for which county-wide expenses and revenue not related to any one particular department is accounted.
- Retiree Hospitalization is projected at current year.
- An offset for Salary Savings or salary slippage is also included in Non-departmental. For FY2016, Salary Savings are budgeted at (\$2,511,085). Salaries are budgeted at 100% although it is known that some positions will be vacant at some point throughout the year.
- Also included in this department are funds for the 2.5% 401k Contribution approved, Prior Year Encumbrances, County General Contingency, Performance Adjustments and associated fringe costs, County Unemployment costs, and County memberships to NCACC, NaCO, UNC School of Government, and the Piedmont Triad Regional Council of governments. The transfer for replacement vehicles is also included in this department.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Community Grant Service Area

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

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

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

- DSS received five former Special Appropriations (HARRY Veteran's Services, NW Child Development, Battered Women's Shelter, TransAid, and Exchange/SCAN)
- Budget & Management received funding for the Forsyth Futures contract. This contract was not renewed.
- Youth Services received Juvenile Crime Prevention Council Program Administration. This will remain in the Youth Services cost center after the Detention facility is phased out.
- Aging Services received Senior Services and TransAid (Rural Operating Assistance Program fund for Elderly/Disabled).
- CenterPoint received the Enrichment Center. This contract was not renewed.
- WSFCS received Communities in Schools. This contract was not renewed.
- Housing & Community Development received three former Special Appropriations (Experiment in Self Reliance, United Way - 10 Year Plan to End Homelessness, and Neighbors for Better Neighborhoods). All of these agencies are still provided service contracts for specific deliverables.
- Parks and Recreation received SciWorks.
- The Alternate Service Level section includes several new agency requests and the total of those requests are \$1,403,000. The agencies seeking County funding are provided in the following chart.

Agency	Request	Approved by Board	Purpose	Board Action
Old Salem	\$75,000	\$0	Operating support	No funding approved
Arts Council	\$300,000	\$100,000	Operating support/Programming services for Parks' amphitheaters	\$25,000 operating \$75k for programming at Park Amphitheaters
Arts Council	\$500,000	\$0 - placed \$400k on potential Pay Go projects list	Assistance in purchasing a building	No funding approved
Forsyth Humane Society	\$250,000	\$0	Capital Campaign	No funding approved
National Black Theatre Festival	\$50,000	\$65,000	Operating support	
Community Care Center	\$100,000	\$50,000	Operating support, loss of KBR funding	Fund disbursement contingent upon loss of State revenue
SciWorks	\$30,000	\$20,000	Aviation camp	
Old Salem	\$48,000	\$48,000	Allows all 8th Graders in WSFCS to attend Old Salem	Approved for 4th Grade NC History Curriculum
Communities in Schools	\$50,000	\$0	Operating support	No funding approved
Total	\$1,403,000			

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

Summary

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

Top Ten County Dollar Change

Top 10 County Dollar Increases		FY2015 to FY2016	
<u>Department</u>		<u>\$ Change</u>	<u>% Change</u>
WSFC Schools		4,505,066	4.0%
Sheriff		3,051,665	8.7%
Economic Development		716,601	34.9%
Community Agency Grants		553,000	100.0%
Forsyth Technical Community College		538,618	5.7%
MapForsyth		432,310	100.0%
Emergency Services		390,770	7.3%
Aging Services		200,000	133.3%
Board of Elections		172,062	18.3%
Court Services		149,422	55.5%

- 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 Adopted budget, the top 10 County Dollar Increases reflect more on new initiatives and expansion of services and funding to outside agencies than the County Manager's Recommended budget. However, all of the County Manager's recommendations were accepted and some were added upon. The increase for MapForsyth is somewhat misleading because the majority of the costs are programmed into the County's budget, however, these costs were included in other departments - Tax and MIS.

Top 10 County Dollar Decreases		FY2015 to FY2016	
<u>Department</u>		<u>\$ Change</u>	<u>% Change</u>
Non-Departmental		(6,983,164)	-22.40%
Debt Service		(2,442,863)	-4.63%
Tax Administration		(574,112)	-11.6%
Parks & Recreation		(313,140)	-9.2%
Youth Services		(277,696)	-39.8%
Public Health		(259,362)	-3.3%
Social Services		(205,954)	-1.4%
Register of Deeds		(148,296)	7.9%
Planning		(87,130)	-5.9%
CenterPoint Human Services		(5,000)	-0.1%

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS

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

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

As reflected in many of the charts and throughout this overview, the FY2016 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 FY2016 budget outlines how the County will provide services and carry out the mission of making Forsyth County a great place to live, work, and play.

FUTURE BUDGET PROJECTIONS

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

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

ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS - GENERAL FUND ONLY

EXPENDITURES

General Assumptions

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

Personnel Related: For FY 2016, an average of 2.58% for performance adjustments is included in the Recommended budget. In addition to performance, an accelerator factor is included for employees below the market reference point for their position classification. The accelerator factor is calculated based on an acceptable performance rating and is up to 1/2 of the employee's performance adjustment. For example, if an employee receives an outstanding performance review and receives a performance adjustment of 4%, he/she would then qualify for up to an additional 2% of the market reference point for his/her position up to the MRP. If the employee is above the MRP, then the accelerator would not apply. Employee health insurance is budgeted in all departments and reflects a 10% increase. The County contribution to the Local Government Retirement System is projected to reflect a slight decrease in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 6.67% while the retirement contribution rate for Law Enforcement employees increases from 7.15%. Indications are that this could increase, however at the time of the publishing, no final decision had been made. The Commissioners also approved a new benefit for non-sworn, full time employees - a 2.5% 401k County Contribution. This will be provided to all full time employees who sign up for the benefit. A change in the Holiday Leave policy has been approved in which employees who are required to work on a County-paid holiday (i.e. Thanksgiving Day) will receive their regular shift pay plus 8 hours of holiday pay (at their regular hourly rate of pay). Currently employees required to work on a holiday "bank" holiday leave which must be used by October 31st of each year or forfeited. The change allows employees required to work to be compensated for their service on holidays.

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). Increases related Retirement Contributions for General and Law Enforcement employees are based on the actuarial information from the NC State Treasurer's Office regarding the Local Government Employees Retirement System.

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

Capital Improvement Plan - per Plan as described beginning on page 226 in this document. Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Sheriff

FY 2016	The Board of Commissioners, in the adopted budget ordinance, approved \$1.225 million for the Sheriff's Office to enhance the staffing of the agency. The Sheriff allocated the funds for the following 24 full time staff: 16 full time Detention Officers, 4 Patrol Officers, 2 Criminal Investigators, 1 Transportation Deputy, and 1 Court Bailiff. The Sheriff also had DEA Forfeiture and rollover SCAAP funds appropriated to outfit and equipment these new positions. The Sheriff requested 69 full time positions in the budget.
FY 2017 & Beyond	Based on General Assumptions at the beginning of this section.
Future Discussion	Discussions on future service delivery merger will take place. Future discussions and decisions on the most equitable means of providing law enforcement services within the County may occur. Discussions may occur to review the possibility of a merger between the City and County for Crime Scene/Forensic Services. The possible merger of the County's 911 Center and the Sheriff's Communication section will be discussed in the near future.

ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS - GENERAL FUND ONLY

Emergency Services

FY 2016 Included in the adopted budget is \$300,000 to implement a mini-Community Paramedicine (Mobile Integrated Healthcare Project) to assist with quick response to calls that may not require transport to emergency departments. The focus of the project will be on reducing the number or frequent callers unnecessarily taking units out of service for non-emergent calls. The program will focus on providing whole person care pre-and post-emergency department visit. EMS knows who the frequent users of the service are and may use that list to implement the program. Additionally, the positions hired would be able to provide quick response to calls that may mitigate the need for ambulances to be dispatched. Emergency Services intends to hire 3 Paramedicine staff with some of the funding made available.

FY 2017 & Beyond Based on General Assumptions at the beginning of this section.

Assumptions for Environmental Management Service Area

Office of Environmental Assistance & Protection

FY 2016 Included in the adopted budget is one intern positions with 300 annual hours budgeted. This would be for the EAP office to work with local universities to identify students interested in completing an internship with the office. The intern would work on various updates to policies as well as gain hands-on experience with all facets of environmental protection laws and regulations.

FY 2017 & Beyond Based on General Assumptions at the beginning of this section.

Assumptions for Social Services Service Area

Department of Social Services

FY 2016 & Beyond 20 full time income Maintenance Caseworker positions and 2FT Social Worker positions are included in the adopted budget. Additional programs beyond Food & Nutrition and Medicaid will become a part of the NCFAST system and will require additional workers to process and manage recertification and new applications. At this time, reimbursement for processing applications in NCFAST is 75% compared to the traditional 50%. There is no indication that this reimbursement rate will be reduced in the near future. The Social Worker positions are added to respond to an increase in Adult Guardianship cases requiring more management. An increase in the number of mentally challenged adults who are not eligible for some services (i.e. Medicaid) are becoming guardians of the DSS director and require more intense case management services.

FY 2017 & Beyond As the NCFAST system and other program changes stabilize, there could 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 consolidated Human Services with various options available. This may be the most efficient means of providing services that have similar and often the same client base. Several counties across the State have already or are in the process of merging their Human Services departments including Guilford County.

ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS - GENERAL FUND ONLY

Youth Services

FY 2016	The County will phase out of operating a Youth Detention facility and contract the facility to the State. Staff are transitioning to new employment and the facility is budgeted with a target of September 30th to close. Forsyth County has been placed in the Catchment area with Guilford County and youth from Forsyth would be sent to Guilford if room is available. If space unavailable, the youth would have to be transported to other facilities with available space. The arresting agency would be responsible for the initial transport to the juvenile facility.
FY2017 & Beyond	Projections reflect only the County's cost to house youth at other facilities. Currently the rate is \$122 per child per bed day. While longer term stays may require higher costs, it is anticipated that the County will save over \$700,000 per year by closing the County facility and transporting the detained youth another facility.

Aging Services

FY 2016	The County will phase out of operating a Youth Detention facility and contract the facility to the State. Staff are transitioning to new employment and the facility is budgeted with a target of September 30th to close. Forsyth County has been placed in the Catchment area with Guilford County and youth from Forsyth would be sent to Guilford if room is available. If space unavailable, the youth would have to be transported to other facilities with available space. The arresting agency would be responsible for the initial transport to the juvenile facility.
FY2017 & Beyond	Funds for Senior Services' Meals on Wheels Program and pass-through funds from the Rural Operating Assistance Program are the only items reflected in this cost center. Funding for these two programs are assumed at FY2016 adopted budget levels. Funds for the Shepherd Center approved as one-time are not shown in FY2017 and beyond.

Assumptions for Education Service Area

Winston-Salem/Forsyth County Schools

FY2016	The adopted budget for the WSFC School System includes a 4% increase in County funding due to projected growth in Property Tax Base and Sales Tax projections. The formula is based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes.
FY 2017 & Beyond	Assumes continued utilization of School Funding Formula.
November 2016	Assumed in the Capital Improvement Plan is a Bond Referendum for November 2016 for \$150 million of School Bonds. The total request from the Schools includes over \$575 million in needs including new schools, replacement schools, and a multitude of capital maintenance projects that are also funded with 2/3rds bonds. The \$575 million is based on a 30% construction inflation factor. The County does not have the capacity to place \$575m on a single referendum, therefore it is proposed that referendums be placed on the November 2016 and November 2022 ballots at \$150m to \$200m to stay within the County's debt limit of 18% without over-extending resources.
FY2017, 2019, 2021	The Capital Improvement Plan includes \$6.5million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding sources for life cycle maintenance projects.

ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS - GENERAL FUND ONLY

Forsyth Technical Community College

The FY2016 Adopted budget includes increases of over \$361,000 associated with annualizing the operating costs for Phase 2 of the Oak Grove Center Space and \$105,215 of increases for various contractual obligations including electricity, water/sewer, natural gas, janitorial services, security and other maintenance related increases.

FY 2016 Capital Improvement Plan includes a request for immediate funding of \$8m of Main Campus renovations. This is included in the Capital Improvement Plan to be part of a November 2016 bond referendum for the Community College totaling \$48 million. The total referendum request includes \$117m in projects, however, because of the increased needs that may potentially be a part of the bond referendum, it is proposed to do the referendum in 2 phases with \$48m put to voters in November 2016 and the remainder on a 2022 referendum. There are several projects that will generate questions and those projects are proposed for the later bond referendum.

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

Assumptions for Culture & Recreation Service Area

Parks & Recreation

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

Public Library

FY2016 The FY2016 budget includes the continued closure of the central library which is in the renovation process. While funds have not been reduced, estimated savings from the Central Library closing were placed in a budget reserve so that they cannot be spent.

FY2017 & Beyond The Kernersville and Clemmons Branch Libraries are slated for replacement. The Kernersville Branch has a site and community

REVENUES

Assumptions for Public Safety Service Area

Emergency Services

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

Assumptions for Health Service Area

Public Health

All Years For the most part, Public Health revenues are state and federal based to offset program expenses. With this in mind, revenues for Public Health for all future years are figured at the same overall percentage of expenses for the prior fiscal year (58%).

ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS - GENERAL FUND ONLY

Assumptions for Social Services Service Area

Social Services

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

Assumptions for General Government Service Area

General Government

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 FY2016 is adopted at 73.10 cents per \$100 valuation. One penny equivalent for FY2016 is \$3,198,398.

FY2016 and beyond Budget projections attempt to factor in revaluation which will affect the FY2018 in this projection period. An attempt to calculate the projected revenue neutral rate is a part of the projections shown.

Other Ad Valorem Taxes - Prior year taxes, and interest on delinquent taxes. Assumes no changes from year to year after FY 2016.

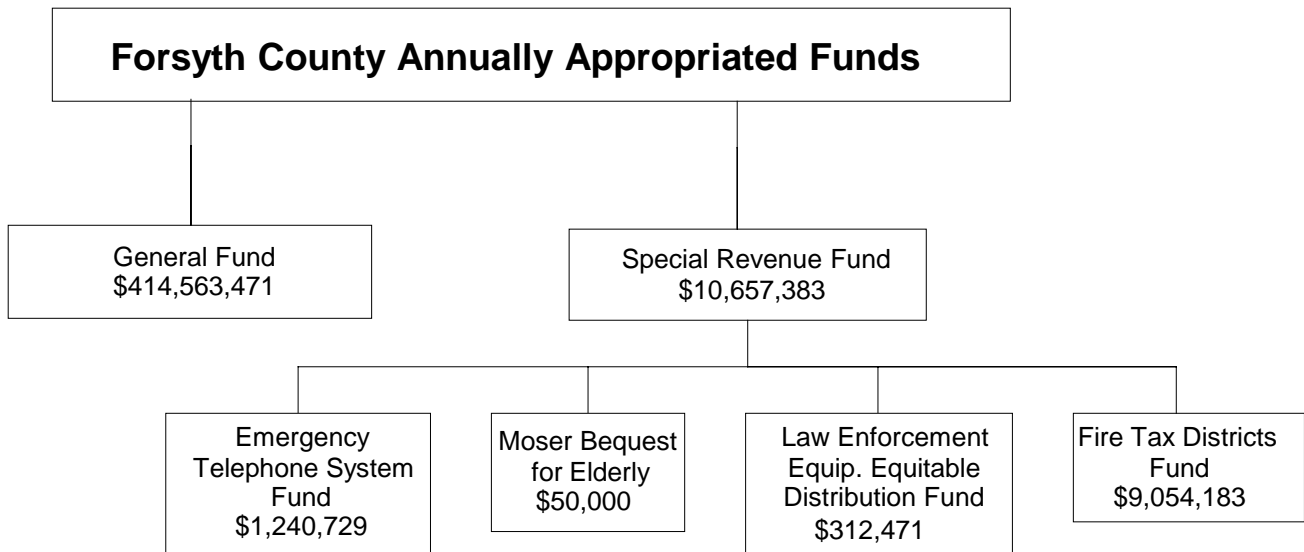
Sales Taxes – 3% growth assumed for FY 2016 and beyond based on overall economic conditions. As with all business cycles, we have to monitor and make adjustments because any small change in the economy can have a significant impact on this revenue source. .

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 percentage of the subsequent year's budget. Since the County's 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 Go Capital Outlay and the amended policy allows for the overage to go toward Economic Development projects.

Assumptions for Non-Departmental Area

Non-Departmental

All Years Debt Service revenues include federal tax credits for Build America and Qualified School Construction bonds, Lottery Proceeds and Transfers from the Education Debt Leveling Plan (EDLP) reserves set up to level out the education debt from the Fall 2006 referendum for Schools (\$250 million) and Forsyth Technical Community College (\$25 million) and the Fall 2008 referendum for Educational Facilities Bonds (\$62.5 million). Projections assume these sources will be sufficient to cover all of this debt service through FY 2022. An EDLP is proposed for the Community College and School Referendums proposed for November 2016. The projections include the tax rate implications.



FY 2016 All Funds - \$425,220,854

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

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$16.3 million in Fund Balance has been appropriated with almost \$5.1 million being additional Education Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is funded through the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
Revenues	392,465,777	8,798,985	631,532	1,000	53,000	401,950,294
Ad Valorem Taxes	237,652,866	7,086,445	0	0	0	
Sales Taxes	59,745,794	1,712,540	0	0	0	
Other Taxes	980,000	0	0	0	0	
Licenses & Permits	829,084	0	0	0	0	
Intergovernmental	56,280,201	0	631,532	0	50,000	
Charges for Services	24,280,475	0	0	0	0	
Earnings on Investments	428,100	0	0	1,000	3,000	
Other Revenues	12,269,257	0	0	0	0	
Expenditures	414,563,471	7,341,643	1,240,729	50,000	0	423,195,843
Public Safety	66,704,265	7,341,643	1,175,047	0	0	
Environmental Management	2,540,174	0	0	0	0	
Health	29,903,779	0	0	0	0	
Social Services	55,997,136	0	0	50,000	0	
Education	129,349,686	0	0	0	0	
Culture & Recreation	15,035,730	0	0	0	0	
Community & Economic Development	4,678,133	0	0	0	0	
Administration & Support	27,011,943	0	0	0	0	
General Government	21,310,328	0	0	0	0	
Debt	61,479,297	0	65,682	0	0	
Community Agency Grants	553,000	0	0	0	0	
Revenues Over/(Under) Expenditures	(22,097,694)	1,457,342	(609,197)	(49,000)	53,000	(21,245,549)
Other Financing Sources/(Uses)						
Operating Transfers In						
Fire Tax Districts	1,712,540	0	0	0	0	1,712,540
Law Enforcement Equitable Distribution	312,471	0	0	0	0	312,471
Multi-year Capital Project Ordinances	0	0	0	0	0	0
State Lottery Proceeds	3,731,269	0	0	0	0	3,731,269
Total Operating Transfers In	5,756,280	0	0	0	0	5,756,280
Operating Transfers to General Fund	0	(1,712,540)	0	0	(312,471)	(2,025,011)
Fund Balance Gained/(Appropriated)	(16,341,414)	(255,198)	(609,197)	(49,000)	(259,471)	(17,514,280)

ALL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	242,188,927	235,095,661	234,623,698	257,531,490	243,349,295	244,739,311
Sales	52,905,448	59,608,692	61,303,098	61,458,334	61,458,334	61,458,334
Occupancy Tax	619,138	560,000	625,000	500,000	500,000	625,000
Gross Receipts	363,830	310,970	394,000	355,000	355,000	355,000
<i>Total Taxes</i>	<i>296,077,344</i>	<i>295,575,323</i>	<i>296,945,796</i>	<i>319,844,824</i>	<i>305,662,629</i>	<i>307,177,645</i>
Licenses & Permits	790,379	855,737	788,176	829,084	829,084	829,084
Intergovernmental	53,620,573	54,476,201	56,097,501	57,066,972	56,961,733	56,961,733
Charges for Services	23,724,429	24,638,199	23,662,324	24,213,475	24,280,475	24,280,475
Investment Earnings	573,398	360,400	374,446	432,100	432,100	432,100
Other Revenue	9,794,983	11,723,531	12,555,529	12,306,183	12,269,257	12,269,257
Operating Transfers In	7,336,701	8,741,319	7,262,674	6,398,979	5,443,809	5,756,280
Proceeds-Gen. LT Liabilities	88,075	0	0	0	0	0
Refunding bond issuance	8,230,000	0	0	0	0	0
Total Revenue	400,235,882	396,370,710	397,686,446	421,091,617	405,879,087	407,706,574
Beginning Fund Balance	146,716,426	168,506,836	146,743,734	146,694,282	146,694,282	146,694,282
Total Available Resources	546,952,308	564,877,546	544,430,180	567,785,899	552,573,369	554,400,856
<u>Expenditures</u>						
Public Safety	66,324,124	70,920,650	69,237,622	82,015,514	74,153,013	75,220,955
Environmental Management	2,043,974	2,511,271	2,600,324	2,639,260	2,636,524	2,540,174
Health	25,880,032	30,088,326	26,424,636	30,283,403	29,473,219	29,903,779
Social Services	49,969,614	54,439,371	52,445,680	56,250,109	55,789,736	55,997,136
Education	124,045,617	124,125,119	124,171,785	128,237,685	129,349,686	129,349,686
Culture & Recreation	14,332,011	15,184,604	14,726,857	16,116,975	15,216,066	15,035,730
Comm & Econ Development	3,938,570	4,106,351	4,105,433	4,894,772	4,620,386	4,678,133
Administration & Support	24,250,592	25,977,484	25,154,264	27,785,048	27,010,933	27,011,943
General Government	10,872,107	21,209,152	19,143,332	25,439,809	21,140,813	21,310,328
Debt	64,070,747	64,402,298	60,047,233	61,544,979	61,544,979	61,544,979
Special Appropriations	236,396	0	0	1,403,000	0	553,000
Other Financing Uses	6,102,865	1,862,232	1,678,732	2,717,700	1,762,540	2,075,011
Payment to Escrow Agents	8,141,925	0	0	0	0	0
Allow for Encumbrances	0	0	(2,000,000)	0	0	0
Total Expenditures/Uses	400,208,574	414,826,858	397,735,898	439,328,254	422,697,895	425,220,854
Ending Fund Balance	146,743,734	150,050,688	146,694,282	128,457,645	129,875,474	129,180,002
Total Commitments & Fund Balance	546,952,308	564,877,546	544,430,180	567,785,899	552,573,369	554,400,856
Fund Balance Utilized/ Gained	-27,308	18,456,148	49,452	18,236,637	16,818,808	17,514,280

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

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	235,461,325	228,644,163	228,172,200	250,359,834	236,784,383	237,652,866
Sales	51,473,861	58,006,460	59,700,866	59,745,794	59,745,794	59,745,794
Occupancy Tax	619,138	560,000	625,000	500,000	500,000	625,000
Gross Receipts	363,830	310,970	394,000	355,000	355,000	355,000
<i>Total Taxes</i>	<i>287,918,155</i>	<i>287,521,593</i>	<i>288,892,066</i>	<i>310,960,628</i>	<i>297,385,177</i>	<i>298,378,660</i>
Licenses & Permits	790,379	855,737	788,176	829,084	829,084	829,084
Intergovernmental	52,775,486	53,681,654	55,327,914	56,385,440	56,280,201	56,280,201
Charges for Services	23,724,429	24,638,199	23,662,324	24,213,475	24,280,475	24,280,475
Investment Earnings	564,013	355,400	360,804	428,100	428,100	428,100
Other Revenue	9,794,983	11,723,531	12,555,529	12,306,183	12,269,257	12,269,257
Operating Transfers In	7,336,701	8,741,319	7,262,674	6,398,979	5,443,809	5,756,280
Proceeds-Gen. LT Liabilities	88,075	0	0	0	0	0
Refunding bond issuance	8,230,000	0	0	0	0	0
Total Revenue	391,222,221	387,517,433	388,849,487	411,521,889	396,916,103	398,222,057
Beginning Fund Balance	143,510,032	165,115,189	142,538,412	142,795,940	142,795,940	142,795,940
Total Available Resources	534,732,253	552,632,622	531,387,899	554,317,829	539,712,043	541,017,997
<u>Expenditures</u>						
Public Safety	59,487,406	63,135,183	61,844,205	73,450,549	66,194,792	66,704,265
Environmental Management	2,043,974	2,511,271	2,600,324	2,639,260	2,636,524	2,540,174
Health	25,880,032	30,088,326	26,424,636	30,283,403	29,473,219	29,903,779
Social Services	49,969,614	54,439,371	52,445,680	56,250,109	55,789,736	55,997,136
Education	124,045,617	124,125,119	124,171,785	128,237,685	129,349,686	129,349,686
Culture & Recreation	14,332,011	15,184,604	14,726,857	16,116,975	15,216,066	15,035,730
Comm & Econ Development	3,938,570	4,106,351	4,105,433	4,894,772	4,620,386	4,678,133
Administration & Support	24,250,592	25,977,484	25,154,264	27,785,048	27,010,933	27,011,943
General Government	10,872,107	21,209,152	19,143,332	25,439,809	21,140,813	21,310,328
Debt	63,998,972	64,330,508	59,975,443	61,479,297	61,479,297	61,479,297
Community Agencies	236,396	0	0	1,403,000	0	553,000
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
Total Expenditures/Uses	392,193,841	405,107,369	388,591,959	427,979,907	412,911,452	414,563,471
Ending Fund Balance	142,538,412	147,525,253	142,795,940	126,337,922	126,800,591	126,454,526
Total Commitments & Fund Balance	534,732,253	552,632,622	531,387,899	554,317,829	539,712,043	541,017,997
Fund Balance Utilized/ Gained	971,620	17,589,936	(257,528)	16,458,018	15,995,349	16,341,414

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

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

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<u>Funding Sources</u>						
Intergovernmental	763,903	744,547	744,587	631,532	631,532	631,532
Investment Earnings	1,945	0	3,175	0	0	0
Total Revenues	765,848	744,547	747,762	631,532	631,532	631,532
Beginning Fund Balance	606,360	833,933	822,464	1,103,805	1,103,805	1,103,805
Total Available Resources	1,372,208	1,578,480	1,570,226	1,735,337	1,735,337	1,735,337
<u>Expenditures</u>						
Personal Services	111,640	113,031	71,145	113,497	113,497	113,497
Maintenance Service	100,453	124,750	118,569	126,450	126,450	126,450
Other Purchased Services	240,270	494,900	179,447	318,600	318,600	318,600
Travel/Training	0	10,500	8,000	13,000	13,000	13,000
Materials & Supplies	25,606	43,500	17,470	103,500	103,500	103,500
Equipment	0	0	0	500,000	500,000	500,000
Aid to the Government Ags.	0	0	0	0	0	0
Public Safety Expenditures	477,969	786,681	394,631	1,175,047	1,175,047	1,175,047
Debt	71,775	71,790	71,790	65,682	65,682	65,682
Total Expenditures/Uses	549,744	858,471	466,421	1,240,729	1,240,729	1,240,729
Ending Fund Balance	822,464	720,009	1,103,805	494,608	494,608	494,608
Total Commitments & Fund Balance	1,372,208	1,578,480	1,570,226	1,735,337	1,735,337	1,735,337

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

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

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<u>Funding Sources</u>						
Taxes:						
Property	6,727,602	6,451,498	6,451,498	7,171,656	6,564,912	7,086,445
Sales	1,431,587	1,602,232	1,602,232	1,712,540	1,712,540	1,712,540
Total Taxes	8,159,189	8,053,730	8,053,730	8,884,196	8,277,452	8,798,985
Investment Earnings	2,532	0	3,796	0	0	0
Total Revenues	8,161,721	8,053,730	8,057,526	8,884,196	8,277,452	8,798,985
Beginning Fund Balance	892,582	987,481	1,597,279	1,053,787	1,053,787	1,053,787
Total Available Resources	9,054,303	9,041,211	9,654,805	9,937,983	9,331,239	9,852,772
<u>Expenditures</u>						
Public Safety-Fire Protection	6,358,749	6,998,786	6,998,786	7,389,918	6,783,174	7,341,643
Other Financing Uses -						
Operating Transfers out	1,098,275	1,602,232	1,602,232	1,712,540	1,712,540	1,712,540
Total Expenditures/Uses	7,457,024	8,601,018	8,601,018	9,102,458	8,495,714	9,054,183
Ending Fund Balance	1,597,279	440,193	1,053,787	835,525	835,525	798,589
Total Commitments & Fund Balance	9,054,303	9,041,211	9,654,805	9,937,983	9,331,239	9,852,772

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

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

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<u>Funding Sources</u>						
Intergovernmental	81,184	50,000	25,000	50,000	50,000	50,000
Investment Earnings	4,038	4,000	5,446	3,000	3,000	3,000
Total Revenues	85,222	54,000	30,446	53,000	53,000	53,000
Beginning Fund Balance	1,399,900	1,263,400	1,478,586	1,434,032	1,434,032	1,434,032
Total Available Resources	1,485,122	1,317,400	1,509,032	1,487,032	1,487,032	1,487,032
<u>Expenditures</u>						
Other Financing Uses - Operating Transfers Out	6,536	210,000	75,000	955,160	0	312,471
Total Expenditures/Uses	6,536	210,000	75,000	955,160	0	312,471
Ending Fund Balance	1,478,586	1,107,400	1,434,032	531,872	1,487,032	1,174,561
Total Commitments & Fund Balance	1,485,122	1,317,400	1,509,032	1,487,032	1,487,032	1,487,032

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

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

	FY 13-14 Actual	FY 14-15 Original	Estimate	Request	FY 15-16 Recommend	Adopted
<u>Funding Sources</u>						
Investment Earnings	870	1,000	1,225	1,000	1,000	1,000
Total Revenues	870	1,000	1,225	1,000	1,000	1,000
Beginning Fund Balance	307,552	306,833	306,993	306,718	306,718	306,718
Total Available Resources	308,422	306,833	308,218	307,718	307,718	307,718
<u>Expenditures</u>						
Other Financing Uses - Human Service-If Only	1,429	50,000	1,500	50,000	50,000	50,000
Total Expenditures/Uses	1,429	50,000	1,500	50,000	50,000	50,000
Ending Fund Balance	306,993	256,833	306,718	257,718	257,718	257,718
Total Commitments & Fund Balance	308,422	306,833	308,218	307,718	307,718	307,718

**GENERAL FUND
REVENUE SOURCES & EXPENDITURE USES**

	FY 2015 Adopted	FY 2016 Adopted	FY 15-16 Change \$	FY 15-16 Change %	FY 15-16 % of Total Budget
Property Tax	228,644,163	237,652,866	9,008,703	3.9%	57.3%
Sales Tax	58,006,460	59,745,794	1,739,334	3.0%	14.4%
Other Taxes	870,970	980,000	109,030	12.5%	0.2%
Licenses & Permits	855,737	829,084	(26,653)	-3.1%	0.2%
Intergovernmental	53,681,654	56,280,201	2,598,547	4.8%	13.6%
Charges for Services	24,638,199	24,280,475	(357,724)	-1.5%	5.9%
Earnings on Investments	355,400	428,100	72,700	20.5%	0.1%
Other Revenues	11,723,531	12,269,257	545,726	4.7%	3.0%
Other Financing Sources	8,741,319	5,756,280	(2,985,039)	-34.1%	1.4%
Fund Balance	17,589,936	16,341,414	(1,248,522)	-7.1%	3.9%
Total Revenue Sources	405,107,369	414,563,471	9,456,102	2.3%	100.0%

Expenditure Uses

	FY 2015 Adopted	FY 2016 Adopted	FY 15-16 Change \$	FY 15-16 Change %	FY 15-16 % of Total Budget
Personal Services	126,736,766	132,797,924	6,061,158	4.8%	32.0%
Professional & Technical Services	7,737,749	8,260,693	522,944	6.8%	2.0%
Purchased Property Services	5,089,218	5,500,849	411,631	8.1%	1.3%
Other Purchased Services	11,223,936	11,961,729	737,793	6.6%	2.9%
Training & Conference	765,727	824,973	59,246	7.7%	0.2%
Mateirals & Supplies	17,293,910	16,807,590	(486,320)	-2.8%	4.1%
Other Operating Costs	26,688,506	26,734,203	45,697	0.2%	6.4%
PY Encumbrances	1,800,000	2,000,000	200,000	11.1%	0.5%
contingency	1,095,023	3,010,349	1,915,326	174.9%	0.7%
Capital Outlay	655,729	1,274,913	619,184	94.4%	0.3%
Existing/Committed Debt Service	64,330,508	61,479,297	(2,851,211)	-4.4%	14.8%
Payments to Other Agencies	134,860,462	140,356,226	5,495,764	4.1%	33.9%
Other Financing Uses	6,829,835	3,554,725	(3,275,110)	-48.0%	0.9%
Total Expenditure Uses	405,107,369	414,563,471	9,456,102	2.3%	100.0%

**GENERAL FUND
REVENUE SOURCES & EXPENDITURE USES**

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

Expenditure Uses

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

GENERAL FUND BUDGET SUMMARY BY SERVICE AREAS
COMPARISON OF 2015-16 ADOPTED TO 2014-15 ADOPTED BUDGET

	2015-16 Adopted	2014-15 Adopted	Increase (Decrease)	% Diff.	2015-16 Source of Funds		
					Other	Inter- Govt.	County
<u>PUBLIC SAFETY</u>							
Animal Control	1,972,844	1,964,223	8,621	0.4	405,750	0	1,567,094
Emergency Management	354,190	355,590	(1,400)	(0.4)	0	0	354,190
Interagency Communications	1,232,455	1,219,440	13,015	1.1	88,195	454,138	690,122
Sheriff	44,585,496	41,672,798	2,912,698	7.0	4,337,732	2,020,384	38,227,380
Emergency Services	18,043,932	17,401,655	642,277	3.7	0	12,282,040	5,761,892
Court Services	515,348	521,477	(6,129)	(1.2)	0	96,919	418,429
Total Public Safety	66,704,265	63,135,183	3,569,082	5.7	4,831,677	14,853,481	47,019,107
<u>ENVIRONMENTAL MANAGEMENT</u>							
Environmental Assist. & Prot.	2,209,434	2,202,041	7,393	0.3	214,130	750,867	1,244,437
Inspections	330,740	309,230	21,510	7.0	0	0	330,740
Total Env. Management	2,540,174	2,511,271	28,903	1.2	214,130	750,867	1,575,177
<u>HEALTH</u>							
Medical Examiner	208,700	190,000	18,700	9.8	0	0	208,700
CenterPoint Human Services	6,148,706	6,148,706	0	0.0	0	105,000	6,043,706
Public Health	23,546,373	23,749,620	(203,247)	(0.9)	9,711,964	6,288,490	7,545,919
Total Health	29,903,779	30,088,326	(184,547)	(0.6)	9,711,964	6,393,490	13,798,325
<u>SOCIAL SERVICES</u>							
Social Services	54,157,483	52,054,158	2,103,325	4.0	317,500	39,362,020	14,477,963
Aging Services	550,000	400,000	150,000	37.5	0	200,000	350,000
Youth Services	1,289,653	1,985,213	(695,560)	(35.0)	0	870,244	419,409
Total Social Services	55,997,136	54,439,371	1,557,765	2.9	317,500	40,432,264	15,247,372
<u>EDUCATION</u>							
N.C. Cooperative Ext. Service	1,052,741	871,858	180,883	20.7	97,067	170,927	784,747
Forsyth Tech Comm. College	10,041,024	9,502,406	538,618	5.7	0	0	10,041,024
Schools	118,255,921	113,750,855	4,505,066	4.0	0	0	118,255,921
Total Education	129,349,686	124,125,119	5,224,567	4.2	97,067	170,927	129,081,692
<u>CULTURE & RECREATION</u>							
Library	7,399,848	7,352,639	47,209	0.6	99,380	343,412	6,957,056
Parks & Recreation	7,635,882	7,831,965	(196,083)	(2.5)	4,138,100	419,017	3,078,765
Total Culture & Recreation	15,035,730	15,184,604	(148,874)	(1.0)	4,237,480	762,429	10,035,821

GENERAL FUND BUDGET SUMMARY BY SERVICE AREAS
COMPARISON OF 2015-16 RECOMMENDED TO 2014-15 ADOPTED BUDGET

	2015-16 Adopted	2014-15 Adopted	Increase (Decrease)	% Diff.	2015-16 Source of Funds		
					Other	Inter- Govt.	County
<u>COMMUNITY & ECONOMIC DEVELOP.</u>							
Housing & Comm. Develop.	493,877	476,566	17,311	3.6	0	20,000	473,877
Economic Development	2,798,596	2,156,995	641,601	29.7	30,374	0	2,768,222
Planning	<u>1,385,660</u>	<u>1,472,790</u>	(87,130)	(5.9)	0	0	1,385,660
Total Comm. & Econ. Dev.	4,678,133	4,106,351	571,782	13.9	30,374	20,000	4,627,759
<u>ADMINISTRATION & SUPPORT</u>							
Budget & Management	493,387	487,903	5,484	1.1	0	0	493,387
Management Info Services	6,795,903	6,717,921	77,982	1.2	11,200	0	6,784,703
Finance	2,373,692	2,306,815	66,877	2.9	60,000	0	2,313,692
General Services	13,063,636	13,095,084	(31,448)	(0.2)	332,740	450,000	12,280,896
Human Resources	898,245	895,767	2,478	0.3	0	0	898,245
Purchasing	117,230	108,970	8,260	7.6	0	0	117,230
Attorney	1,337,504	1,309,323	28,181	2.2	0	0	1,337,504
County Comm. & Manager	1,097,216	1,055,701	41,515	3.9	0	0	1,097,216
MapForsyth	835,130	0	835,130	100.0	0	402,820	432,310
Total Admin. & Support	27,011,943	25,977,484	1,034,459	4.0	403,940	852,820	25,755,183
<u>GENERAL GOVERNMENT</u>							
Board of Elections	1,154,208	942,156	212,052	22.5	0	39,990	1,114,218
Non-Departmental	13,058,166	12,829,992	228,174	1.8	1,861,000	312,621,446	(301,424,280)
Register of Deeds	1,272,573	1,324,254	(51,681)	(3.9)	3,297,565	0	(2,024,992)
Tax Administration	5,825,381	6,112,750	(287,369)	(4.7)	1,448,800	0	4,376,581
Total General Government	21,310,328	21,209,152	101,176	0.5	6,607,365	312,661,436	(297,958,473)
COMMUNITY AGENCIES	553,000	0	553,000	0.0	0	0	553,000
DEBT SERVICE	61,479,297	64,330,508	(2,851,211)	(4.4)	8,789,287	2,424,973	50,265,037
TOTAL	<u>414,563,471</u>	<u>405,107,369</u>	<u>9,456,102</u>	<u>2.3</u>	<u>35,240,784</u>	<u>379,322,687</u>	<u>0</u>

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>PERSONAL SERVICES</u>						
Animal Control	1,358,667	1,462,101	1,601,229	1,440,618	1,440,618	1,440,618
Interagency Communications	171,665	170,110	174,923	175,558	175,558	175,558
Sheriff	30,139,089	31,230,262	30,864,721	35,874,476	32,039,047	33,274,298
Emergency Services	13,477,016	14,626,084	13,192,532	15,646,413	15,134,062	15,134,062
Environmental Assist. & Prot.	1,721,090	1,802,136	1,891,042	1,835,960	1,835,960	1,835,960
Inspections	1,500	1,800	1,800	1,800	1,800	1,800
Public Health	14,427,019	16,781,706	14,409,322	16,192,022	16,191,022	16,605,468
Social Services	22,850,993	24,551,929	23,117,084	26,131,174	26,131,174	26,131,174
Youth Services	1,021,451	1,037,639	1,061,819	347,772	347,772	347,772
N.C. Cooperative Extension	210,287	231,946	297,581	338,745	338,745	338,745
Library	5,114,738	5,268,490	5,290,751	5,420,249	5,272,599	5,272,599
Parks & Recreation	4,083,434	4,242,755	3,861,485	4,402,499	4,149,248	4,149,248
Housing	308,325	350,593	356,887	410,497	361,879	361,879
Budget & Management	435,595	450,883	375,456	453,387	453,387	453,387
Management Info. Services	3,527,082	3,601,143	3,586,616	3,601,783	3,601,783	3,601,783
Finance	1,690,487	1,776,025	1,791,156	1,816,847	1,816,847	1,816,847
General Services	5,762,048	6,316,949	5,608,529	6,132,500	6,132,500	6,132,500
Human Resources	629,785	674,477	552,881	692,520	649,065	649,065
MapForsyth	-	-	-	526,230	526,230	526,230
Attorney	1,241,094	1,249,597	1,253,632	1,278,202	1,278,202	1,278,202
Board of Elections	613,149	554,432	536,346	720,833	715,833	715,833
Co. Commissioners & Mngr.	839,683	925,035	883,796	961,937	961,937	961,937
Register of Deeds	1,104,576	1,079,640	1,092,396	1,116,409	1,116,409	1,116,409
Tax Administration	4,102,525	4,286,745	3,947,619	4,186,245	4,186,245	4,186,245
Non-Departmental	3,321,694	4,064,289	3,146,755	6,636,670	6,301,390	6,290,305
Total Personal Services	118,152,992	126,736,766	118,896,358	136,341,346	131,159,312	132,797,924
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Animal Control	147,204	163,350	160,158	173,550	168,550	168,550
Interagency Communications	-	18,021	-	18,382	18,382	18,382
Sheriff	4,383,685	4,373,930	4,502,810	4,775,600	4,582,172	4,579,800
Emergency Services	37,555	78,472	77,864	112,620	92,620	92,620
Environmental Assist. & Prot.	1,189	2,050	2,050	2,050	2,050	2,050
Medical Examiner	209,550	190,000	190,000	208,700	208,700	208,700
Public Health	550,819	510,065	581,717	585,351	585,351	585,351
Social Services	664,348	475,000	928,520	841,500	786,500	786,500
Youth Services	60,443	84,566	79,946	11,145	11,145	11,145
N.C. Cooperative Extension	285	2,100	1,800	1,850	1,750	1,750
Library	20,229	20,355	20,355	20,355	20,355	20,355
Parks & Recreation	145,501	256,850	250,500	277,380	258,750	258,750
Housing	26	150	-	150	150	150
Budget & Management	635	650	635	650	650	650
Finance	73,424	161,000	309,446	177,000	177,000	177,000
General Services	814,736	845,590	838,090	845,590	845,590	845,590
Human Resources	38,875	40,000	40,000	40,000	40,000	40,000

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<u>PROFESSIONAL & TECH. SVCS. (Contd.)</u>						
Attorney	-	1,000	1,000	1,000	1,000	1,000
Board of Elections	62,108	114,600	171,700	56,600	48,600	48,600
Co. Commissioners & Mngr.	989	4,000	4,000	4,000	4,000	4,000
Tax Administration	270,556	321,000	321,000	324,750	334,750	334,750
Non-Departmental	93,720	75,000	71,500	75,000	75,000	75,000
Total Prof. & Tech Services	7,575,877	7,737,749	8,553,091	8,553,223	8,263,065	8,260,693
<u>PURCHASED PROPERTY SERVICES</u>						
Animal Control	26,830	27,374	20,805	66,766	28,820	28,820
Interagency Communications	850,050	911,359	875,090	909,448	909,298	909,298
Sheriff	509,163	535,170	519,893	679,745	631,921	631,921
Emergency Services	212,094	250,559	250,232	287,154	245,314	245,314
Environmental Assist. & Prot.	6,338	8,200	9,225	8,400	8,300	8,300
Public Health	192,698	155,387	153,436	189,358	189,358	189,358
Social Services	43,403	82,374	78,730	79,750	79,750	79,750
Youth Services	20,467	8,400	6,660	1,672	1,672	1,672
N.C. Cooperative Extension	6,800	11,700	11,800	10,673	9,923	9,923
Library	235,050	196,842	195,553	207,305	203,913	203,913
Parks & Recreation	628,526	691,129	700,618	935,706	780,297	780,297
Housing	100	100	738	600	100	100
Budget & Management	131	120	-	200	200	200
Management Info. Services	538,869	812,178	814,800	838,480	738,480	738,480
Finance	60	1,000	520	1,000	1,000	1,000
General Services	1,284,777	1,299,400	1,435,088	1,539,677	1,497,727	1,497,727
Human Resources	320	750	750	750	750	750
Attorney	3,910	4,380	4,050	4,320	4,320	4,320
Board of Elections	109,570	79,500	94,785	222,000	159,000	159,000
Co. Commissioners & Mngr.	40	490	490	490	490	490
Register of Deeds	2,731	8,000	3,800	4,000	4,000	4,000
Tax Administration	2,475	4,806	4,484	6,216	6,216	6,216
Total Purchased Prop. Svcs.	4,674,402	5,089,218	5,181,547	5,993,710	5,500,849	5,500,849
<u>OTHER PURCHASED SERVICES</u>						
Animal Control	21,920	31,269	22,682	31,069	30,800	30,800
Emergency Management	29,258	0	70,520	-	-	-
Interagency Communications	11,340	12,032	11,425	30,032	30,032	30,032
Sheriff	1,831,939	1,930,382	1,972,790	2,216,398	2,112,078	2,112,078
Emergency Services	526,109	968,947	959,547	1,152,074	971,837	971,837
Court Services	527,390	518,877	519,227	523,370	486,748	512,748
Environmental Assist. & Prot.	30,976	31,835	31,835	29,385	29,385	29,385
Public Health	639,410	631,139	436,233	732,162	723,162	723,162
Social Services	1,761,389	1,341,255	1,192,647	1,589,071	1,459,071	1,448,271
Youth Services	92,552	60,300	53,967	209,006	209,006	209,006

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>OTHER PURCHASED SERVICES (Contd.)</u>						
N.C. Cooperative Extension	337,342	400,427	331,761	438,811	438,311	438,311
Library	540,208	524,165	534,186	532,853	529,208	529,208
Parks & Recreation	490,326	632,905	605,700	654,000	632,700	632,700
Housing	33,920	70,413	71,086	83,274	72,213	72,213
Budget & Management	36,393	25,900	11,400	26,000	26,000	26,000
Management Info. Services	1,334,426	1,541,500	1,390,896	1,540,500	1,576,140	1,576,140
Finance	282,734	297,450	313,531	304,750	304,750	304,750
General Services	467,415	446,686	403,039	426,645	418,745	418,745
Human Resources	91,645	113,600	111,900	121,200	141,200	141,200
MapForsyth	-	-	-	296,720	296,720	296,720
Attorney	9,174	13,640	11,010	13,026	13,026	13,026
Board of Elections	143,135	106,800	126,302	253,750	150,850	150,850
Co. Commissioners & Mngr.	37,245	38,050	19,200	38,595	38,595	38,595
Register of Deeds	80,037	124,714	75,707	80,414	80,414	80,414
Tax Administration	1,080,684	1,361,650	1,423,891	1,337,720	1,175,538	1,175,538
Non-Departmental		0				
Total Other Purchased Svcs.	10,436,967	11,223,936	10,700,482	12,660,825	11,946,529	11,961,729
<u>TRAINING & CONFERENCE</u>						
Animal Control	6,145	3,725	3,032	3,545	3,545	3,545
Interagency Communications	709	2,000	1,380	2,000	2,000	2,000
Sheriff	50,125	150,524	118,490	160,838	147,759	147,759
Emergency Services	36,337	44,390	39,289	96,794	50,266	50,266
Court Services	8,973	2,000	2,700	3,000	2,000	2,000
Environmental Assist. & Prot.	15,971	30,416	30,416	31,380	30,416	30,416
Inspections	872	1,300	1,300	1,300	1,300	1,300
Public Health	112,186	190,768	162,370	232,487	222,693	229,207
Social Services	47,498	54,500	45,200	65,500	65,500	65,500
Youth Services	5,014	3,000	120	-	-	-
N.C. Cooperative Extension	7,885	12,342	11,894	16,637	14,572	14,572
Library	24,458	25,080	25,009	27,995	25,080	25,080
Parks & Recreation	9,722	16,900	16,725	25,100	17,700	17,700
Housing	4,536	4,200	4,200	9,400	6,450	6,450
Budget & Management	3,414	6,500	5,500	8,500	8,500	8,500
Management Info. Services	15,580	25,250	25,250	30,050	30,050	30,050
Finance	32,892	46,925	46,925	48,000	48,000	48,000
General Services	2,729	8,600	9,165	16,600	10,900	10,900
Human Resources	3,747	10,850	10,850	10,850	10,850	10,850
MapForsyth	-	-	-	8,380	8,380	8,380
Attorney	6,379	13,058	9,701	11,888	11,888	11,888
Board of Elections	16,799	14,089	6,312	15,900	9,150	9,150
Co. Commissioners & Mngr.	33,892	49,400	44,400	49,000	49,000	49,000
Register of Deeds	36	2,700	1,370	2,250	2,250	2,250
Tax Administration	50,619	47,210	46,710	40,210	40,210	40,210
Total Training & Conference	496,518	765,727	668,308	917,604	818,459	824,973

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>MATERIALS & SUPPLIES</u>						
Animal Control	239,144	253,254	229,067	279,361	279,361	279,361
Interagency Communications	54,574	81,482	61,303	80,499	75,249	75,249
Sheriff	2,469,055	2,459,463	2,325,358	3,722,200	2,079,218	2,321,472
Emergency Services	908,650	963,268	1,043,482	1,238,835	1,019,638	1,019,638
Court Services	848	600	600	600	600	600
Environmental Assist. & Prot.	38,723	56,941	55,317	54,608	54,058	54,058
Public Health	3,986,200	5,246,605	4,160,610	5,456,812	4,666,422	4,676,022
Social Services	628,542	459,525	483,882	575,884	575,884	575,884
Youth Services	76,667	33,375	30,876	7,500	7,500	7,500
N.C. Cooperative Extension	108,300	129,067	129,717	155,866	148,124	148,124
Library	1,149,180	1,246,782	1,235,847	1,282,894	1,148,810	1,148,810
Parks & Recreation	1,450,385	1,549,715	1,497,695	1,691,935	1,582,987	1,582,987
Housing	2,883	4,420	3,467	12,270	8,270	8,270
Budget & Management	1,800	1,350	2,100	2,350	2,350	2,350
Management Info. Services	577,999	492,200	601,803	745,800	674,050	674,050
Finance	11,877	16,900	18,679	18,400	18,400	18,400
General Services	4,012,026	4,089,475	3,760,046	4,052,869	4,011,869	4,011,869
Human Resources	26,607	31,900	31,900	31,900	31,900	31,900
MapForsyth	-	-	-	2,000	2,000	2,000
Attorney	12,399	14,080	14,380	16,000	16,000	16,000
Board of Elections	30,392	42,200	23,036	60,540	42,540	42,540
Co. Commissioners & Mngr.	25,579	29,514	26,150	33,864	33,864	33,864
Register of Deeds	50,703	56,500	34,700	41,800	41,800	41,800
Tax Administration	27,616	35,294	44,372	34,842	34,842	34,842
Total Materials & Supplies	15,890,149	17,293,910	15,814,387	19,599,629	16,555,736	16,807,590
<u>OTHER OPERATING COSTS</u>						
Animal Control	2,011	23,150	5,693	21,150	21,150	21,150
Interagency Communications	28,839	24,436	12,380	21,936	21,936	21,936
Sheriff	354,259	580,226	581,720	542,630	540,395	540,395
Emergency Services	101,229	241,585	232,223	240,315	238,645	238,645
Environmental Assist. & Prot.	3,838	16,205	16,951	16,855	15,733	15,733
Public Health	21,835	233,950	176,369	452,805	452,805	452,805
Social Services	21,673,462	24,901,677	24,060,823	24,832,216	24,831,216	24,831,216
Youth Services	10,082	60,325	20,008	14,950	14,950	14,950
N.C. Cooperative Extension	5,983	9,625	11,825	12,365	12,365	12,365
Library	18,025	37,745	39,872	33,525	33,525	33,525
Parks & Recreation	130,416	132,175	135,025	126,500	125,000	125,000
Housing	10,430	19,000	22,813	74,890	19,690	19,690
Budget & Management	261	2,500	300	2,300	2,300	2,300
Management Info. Services	8,500	15,650	6,139	18,400	18,400	18,400
Finance	4,288	7,515	7,575	7,695	7,695	7,695
General Services	52,167	77,934	62,645	81,305	80,305	80,305

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		Request	FY 15-16	
	Actual	Original	Estimate		Recommend	Adopted
<u>OTHER OPERATING COSTS (Contd.)</u>						
Human Resources	22,322	24,190	22,190	24,480	24,480	24,480
MapForsyth	-		-	1,800	1,800	1,800
Attorney	4,471	13,568	10,068	13,068	13,068	13,068
Board of Elections	1,874	30,535	27,250	30,300	28,235	28,235
Co. Commissioners & Mngr.	5,402	9,212	5,500	9,330	9,330	9,330
Register of Deeds	550	2,700	900	2,700	2,700	2,700
Tax Administration	30,529	56,045	32,090	47,580	47,580	47,580
Non-Departmental	427,087	168,558	147,282	170,900	170,900	170,900
Total Other Operating Costs	22,917,860	26,688,506	25,637,641	26,799,995	26,734,203	26,734,203
<u>PRIOR YEAR ENCUMBRANCES</u>						
Non-Departmental	-	1,800,000	(2,000,000)	2,500,000	2,000,000	2,000,000
Total PY Encumbrances	-	1,800,000	(2,000,000)	2,500,000	2,000,000	2,000,000
<u>CONTINGENCY</u>						
Sheriff	-	-	-	-	1,225,000	-
Emergency Services	-	-	-	-	-	-
Youth Services	-	10,523	-	697,608	697,608	697,608
NC Cooperative Extension Svc	-	24,500	-	24,000	24,000	24,000
Library	-	10,000	-	10,000	156,380	156,380
Non-Departmental	-	1,050,000	-	2,402,450	2,132,361	2,132,361
Total Contingency	0	1,095,023	0	3,134,058	4,235,349	3,010,349
<u>PROPERTY</u>						
Animal Control	-	-	-	-	-	-
Emergency Management	-	-	58,500	-	-	-
Interagency Communications	49,900	-	-	61,000	-	-
Sheriff	116,421	168,641	516,120	1,589,553	524,753	743,693
Emergency Services	-	-	-	472,600	65,000	65,000
Environmental Assist. & Prot.	37,250	44,258	44,258	34,042	34,042	34,042
Public Health	-	-	5,873	85,000	85,000	85,000
Library	-	23,180	9,400	9,978	9,978	9,978
Management Info. Services	111,480	129,200	127,800	258,701	89,200	89,200
Parks & Recreation	13,495	230,000	540,081	674,000	157,000	157,000
Management Info. Services	72,147	10,450	22,036	66,000	66,000	66,000
General Services	-	-	-	1,508,130	-	-
Register of Deeds	-	50,000	-	25,000	25,000	25,000
Tax Administration	165,020	-	2,168,963	-	-	-
NC Cooperative Extension Svc	-	-	-	200,000	-	-
Non-Departmental	-	-	1,917	-	-	-
Total Property	565,713	655,729	3,494,948	4,984,004	1,055,973	1,274,913
<u>DEBT SERVICE</u>						
Debt	63,998,974	64,330,508	59,975,443	61,479,297	61,479,297	61,479,297
Total Debt Service	63,998,974	64,330,508	59,975,443	61,479,297	61,479,297	61,479,297

GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		Request	FY 15-16	Adopted
	Actual	Original	Estimate		Recommend	
<u>PAYMENTS TO OTHER AGENCIES</u>						
Emergency Management	337,296	355,590	355,590	328,630	328,630	354,190
Sheriff	235,365	244,200	234,280	245,240	245,240	234,080
Emergency Services	226,550	228,350	226,550	226,550	226,550	226,550
Environmental Assist. & Prot.	177,778	210,000	210,000	200,000	200,000	199,490
Inspections	8,448	306,130	306,130	423,480	423,480	327,640
Centerpoint Human Services	5,740,312	6,148,706	6,148,706	6,148,706	6,148,706	6,148,706
Social Services	192,999	187,898	187,790	220,988	220,988	239,188
Aging Services	92,700	400,000	400,000	624,373	350,000	550,000
Youth Services	727,608	687,085	697,608	-	-	0
N.C. Cooperative Ext. Svc.	32,548	50,151	50,151	64,951	64,951	64,951
Forsyth Tech. Comm. College	8,905,742	9,502,406	9,574,402	10,155,197	10,041,024	10,041,024
WS/FC School System	112,695,445	112,015,855	112,015,854	115,083,590	116,520,921	116,520,921
Parks & Recreation	180,336	180,336	180,336	200,000	180,336	-
Housing	36,253	0	-	-	-	-
Budget & Management	12,150	0	-	-	-	-
Planning	1,456,564	1,472,790	1,472,790	1,419,970	1,419,970	1,385,660
Purchasing	146,893	108,970	108,970	116,220	116,220	117,230
Economic Development	2,059,777	2,156,995	2,145,762	2,858,596	2,706,539	2,798,596
Community Grants	236,396	0	-	1,403,000	-	553,000
Non-Departmental	552,285	605,000	525,000	595,000	595,000	595,000
Total Payments T/O Ags.	134,053,445	134,860,462	134,839,919	140,314,491	139,788,555	140,356,226
<u>OTHER FINANCING USES</u>						
WS/FC School System	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000
Housing	25,755	27,690	27,690	25,125	25,125	25,125
Non-Departmental	3,528,267	5,067,145	5,067,145	2,941,600	1,614,000	1,794,600
Total Other Financing Uses	5,289,022	6,829,835	6,829,835	4,701,725	3,374,125	3,554,725
TOTAL GENERAL FUND	<u>384,051,919</u>	<u>405,107,369</u>	<u>388,591,959</u>	<u>427,979,907</u>	<u>412,911,452</u>	<u>414,563,471</u>

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>TAXES</u>						
Tax Administration	-	970	-	-	-	-
Non-Departmental	287,918,156	287,520,623	288,892,066	310,960,628	297,385,177	298,378,660
Total Taxes	287,918,156	287,521,593	288,892,066	310,960,628	297,385,177	298,378,660
<u>LICENSES & PERMITS</u>						
Animal Control	151,845	210,000	191,045	210,000	210,000	210,000
Sheriff	171,538	241,600	163,314	185,500	185,500	185,500
Emergency Services	9,920	11,000	10,000	11,000	11,000	11,000
Environmental Assist. & Prot.	214,183	195,820	222,541	213,000	213,000	213,000
Public Health	150,862	105,917	109,976	115,394	115,394	115,394
Register of Deeds	52,300	52,400	53,800	55,690	55,690	55,690
Non-Departmental	39,730	39,000	37,500	38,500	38,500	38,500
Total Licenses & Permits	790,378	855,737	788,176	829,084	829,084	829,084
<u>INTERGOVERNMENTAL</u>						
Debt	2,408,218	2,427,588	2,427,588	2,424,973	2,424,973	2,424,973
Emergency Management	-	-	158,278	-	-	-
Interagency Communications	443,965	469,282	454,000	454,138	454,138	454,138
Sheriff	2,099,449	1,981,162	1,863,596	2,124,688	2,020,384	2,020,384
Court Services	402,408	252,470	294,539	96,919	96,919	96,919
Environmental Assist. & Prot.	758,968	790,648	761,128	750,867	750,867	750,867
CenterPoint Human Services	103,223	100,000	105,000	105,000	105,000	105,000
Public Health	5,191,702	6,061,851	5,551,361	6,288,490	6,288,490	6,288,490
Social Services	35,820,038	36,904,916	38,742,354	39,362,020	39,362,020	39,362,020
Aging Services	-	250,000	250,000	200,000	200,000	200,000
Youth Services	1,581,654	1,288,108	1,433,202	870,244	870,244	870,244
N.C. Cooperative Extension	122,917	137,207	123,332	168,962	170,927	170,927
Library	407,384	343,412	343,412	343,412	343,412	343,412
Parks & Recreation	346,739	419,010	397,972	419,017	419,017	419,017
Housing	8,400	20,000	20,000	20,000	20,000	20,000
General Services	521,655	450,000	450,000	450,000	450,000	450,000
MapForsyth	-	-	-	402,820	402,820	402,820
Economic Development	75,000	75,000	75,000	-	-	-
Board of Elections	227,668	-	-	42,890	39,990	39,990
Tax Administration	-	-	11,938	-	-	-
Community Grants	150,309	-	-	-	-	-
Non-Departmental	2,105,788	1,711,000	1,865,214	1,861,000	1,861,000	1,861,000
Total Intergovernmental	52,775,485	53,681,654	55,327,914	56,385,440	56,280,201	56,280,201
<u>CHARGES FOR SERVICES</u>						
Animal Control	151,366	174,575	175,226	174,750	174,750	174,750
Interagency Communications	40,725	62,445	62,445	62,445	62,445	62,445
Sheriff	4,116,813	3,800,351	3,564,233	3,610,636	3,610,636	3,610,636
Emergency Services	8,338,657	8,485,500	8,385,525	8,685,500	8,685,500	8,685,500
Environmental Assist. & Prot.	275	600	700	600	600	600
Public Health	3,436,292	4,345,536	3,591,220	3,406,224	3,406,224	3,406,224

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

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

GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 13-14	FY 14-15		FY 15-16		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>OTHER FINANCING SOURCES</u>						
Debt	5,842,910	6,929,087	5,335,000	3,731,269	3,731,269	3,731,269
Sheriff	6,536	210,000	0	955,170	0	157,671
Non-Departmental	1,575,330	1,602,232	1,927,624	1,712,540	1,712,540	1,867,340
Total Otr Financing Sources	7,424,776	8,741,319	7,262,624	6,398,979	5,443,809	5,756,280
<u>FUND BALANCE</u>						
Debt	-	2,265,933	-	5,058,018	5,058,018	5,058,018
Sheriff	-	-	-	-	-	92,125
Non-Departmental	-	15,324,003	5,541,633	11,400,000	10,937,331	11,191,271
Total Fund Balance	0	17,589,936	5,541,633	16,458,018	15,995,349	16,341,414
TOTAL GENERAL FUND	<u>382,832,223</u>	<u>405,107,369</u>	<u>394,391,070</u>	<u>427,979,907</u>	<u>412,911,452</u>	<u>414,563,471</u>