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Overview of Changes in Revenues, Expenditures, and County Dollars

General Profile of the County Government

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

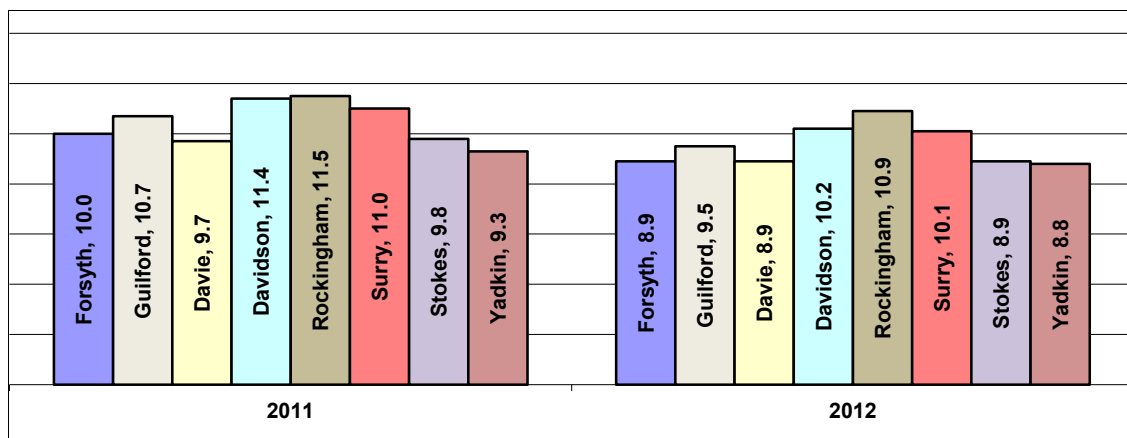
Factors Affecting Financial Condition

The following section outlines some of the factors, including demographics, location, and local economy, affecting the financial condition of the County.

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 1.5 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 an estimated population of 354,952 and a workforce of more than 172,900, 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 average unemployment rate as of May 2012 was 8.9%. High unemployment and a stagnant housing market provide challenges for County elected officials as they try to provide the level of services to which the community is accustomed without raising property taxes. *Chart 1* provides a comparison of unemployment rates for Forsyth County and adjacent counties for 2011 and 2012 (through May for both years).

Chart 1 - Unemployment Rates – Forsyth and Adjacent Counties (data from May 2011 and May 2012)



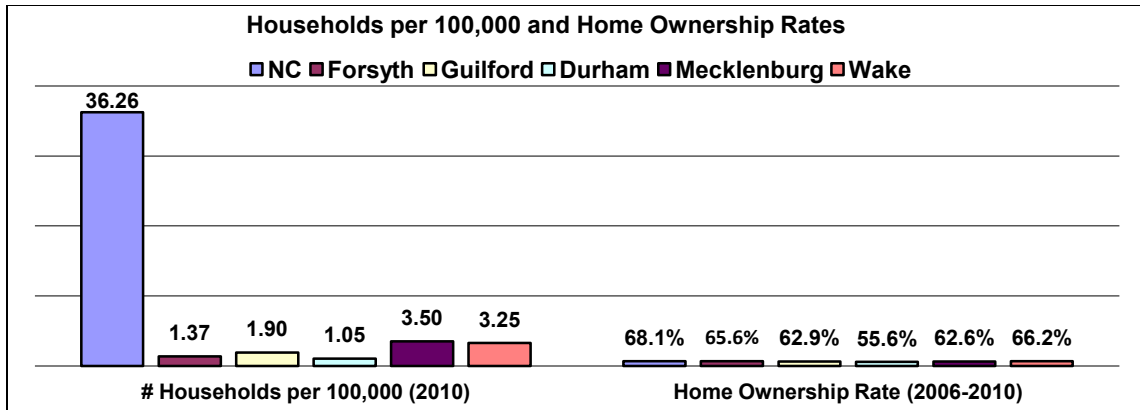
Source: NC Department of Commerce – Division of Employment Security – Workforce Statistics

Overview of Changes in Revenues, Expenditures, and County Dollars

Demographic factors also impact the County's financial condition. In the following charts, population, median household income, household information, and poverty levels for Forsyth County are compared to other urban counties and the State. *Charts 2, 3, 4, and 5* provide demographic and socio-economic data to highlight the interesting disparity between the more rural urban counties of Forsyth and Guilford and the more urbanized Durham, Wake, and Mecklenburg counties.

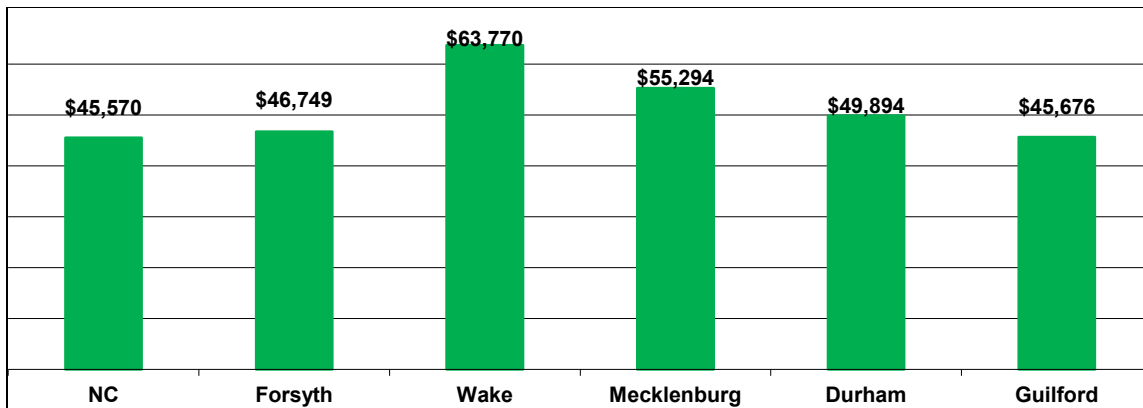
Based on Census data, Forsyth County's median household income is \$46,749, slightly higher than the State's \$45,570. In addition, per capita personal income levels remain higher than State numbers. According to the U.S. Bureau of Economic Analysis, Forsyth County's per capita income in 2010 was \$37,059 compared to the State average of \$35,007.

Chart 2 - Comparative Household Information – State Average and Urban Counties



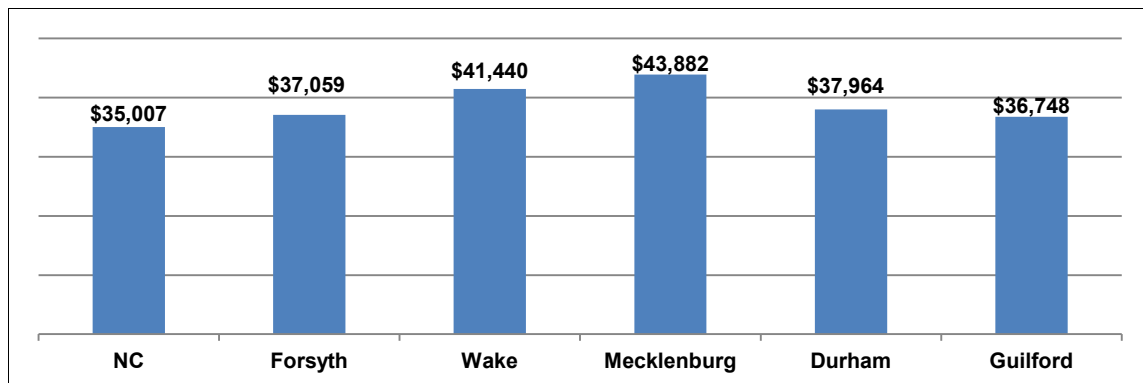
Source: US Department of Commerce - US Census Bureau – State & County QuickFacts

Chart 3 - Comparison of Median Household Income



Source: US Department of Commerce - US Census Bureau – State & County QuickFacts

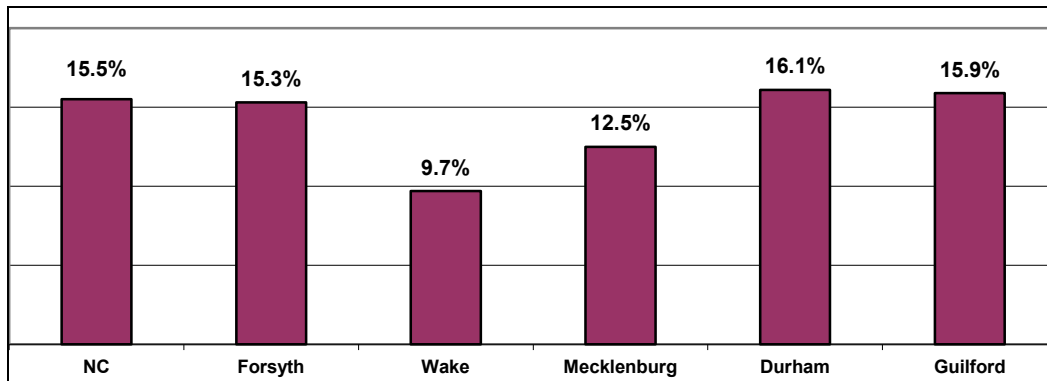
Chart 4 - Comparative Per Capita Personal Income (2010)



Source: US Bureau of Economic Analysis

Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 5 - Comparative Poverty Rates Among Urban County and North Carolina



Source: US Department of Commerce - US Census Bureau – State & County QuickFacts

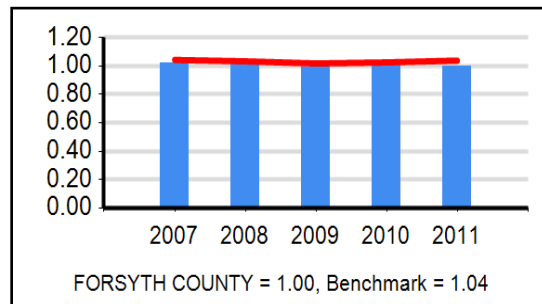
Financial Condition in Review

Although the County faces financial challenges, we remain in a strong financial position to face these challenges. To provide a context wherein to understand the County’s financial position and condition, the following provides a review and analysis of the County’s financial position benchmarked against our peer counties of Durham, Guilford, Mecklenburg and Wake. To illustrate the financial condition of the County, the following six (6) graphs provide information related to the County’s Resource Stock and Resource Flow. As defined by Professors William C. Rivenbark and Gregory S. Allison from the University of North Carolina at Chapel Hill’s School of Government, *financial condition* is defined as “a local government’s ability to meet its ongoing financial, service, and capital obligations based on the status of resource flow and stock as interpreted from the annual financial statements” (William C. Rivenbark, 2009). The North Carolina Department of the Treasurer – North Carolina Financial Condition Analysis database is the source of all of the indicators used. For *Graphs 1* through *6*, the **BLUE BAR** represents Forsyth County’s Ratios while the **RED LINE** represents Benchmark Peers. The focus of the following resource stock and flow indicators is the County’s General Fund which is the primary operating fund in Forsyth County. The indicators are for the fiscal year ended June 30, 2011.

Resource Flow

There are three (3) financial dimensions and indicators shown for evaluating Forsyth County’s resource flow. These dimensions are represented in *Graphs 1* through *3*. **Service Obligation** is the first dimension for evaluating resource flow and addresses whether annual revenues are sufficient to pay for annual operations. The indicator reflecting Service Obligation is the *Operations Ratio* which is calculated as total revenues divided by total expenditures (plus transfers to debt service fund and less proceeds from capital leases and installment purchases). The natural benchmark for the Operations Ratio is 1.0 and a ratio of 1.0 or higher indicates that government lived within annual revenues. As seen in the *Graph 1*, Forsyth County’s Operations Ratio for FY 2011 was 1.0 while the benchmark peers were at 1.04.

Graph 1 - Service Obligation – Operations Ratio

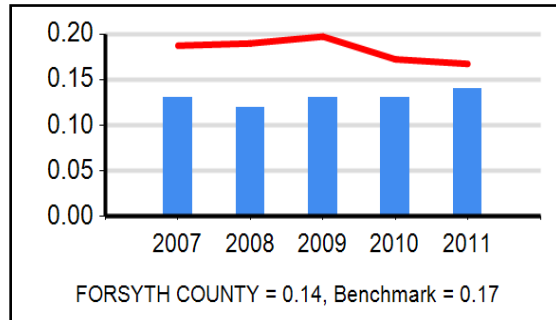


Graph 2 provides the **Dependency** dimension represented by the *Intergovernmental Ratio*. The Dependency dimension addresses the extent to which a government relies on other governments for resources. The Intergovernmental Ratio is calculated by taking total intergovernmental revenue divided by total revenue. A high ratio may indicate that a government is too dependent on other governments as a revenue source. “High” may be a relative term because in North Carolina counties, a rather large portion of resources for required programs in Public Health and Social Services come from the State and federal governments.

Overview of Changes in Revenues, Expenditures, and County Dollars

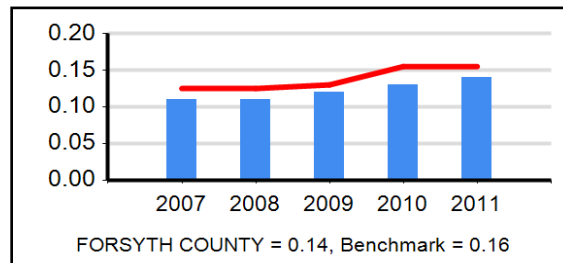
As seen in *Graph 2*, Forsyth County's Intergovernmental Ratio is 0.14 compared to our benchmark peers at 0.17. Again, due to the nature of the services provided in counties, this ratio may not show much in terms of financial condition but it does provide a glimpse of the dependence we have for State and federal dollars for mandated services.

Graph 2 - Dependency - Intergovernmental Ratio



The final resource flow dimension is **Financing Obligation** measured by the indicator, *Debt Service Ratio*. Financing Obligation addresses service flexibility or the amount of expenditures committed to annual debt service. The Debt Service Ratio is calculated as debt service divided by total expenditures (plus transfer to debt service fund). As seen in the graph below, Forsyth County's Debt Service Ratio falls in line with the Board of Commissioners debt policy which states that annual debt service shall be no more than 15% of expenditures net of applicable revenue. This policy is described more fully in the *Policies and Goals* section beginning on page 10. For FY 2013, Forsyth County's debt service as a percentage of budget net of revenue is 14.2%.

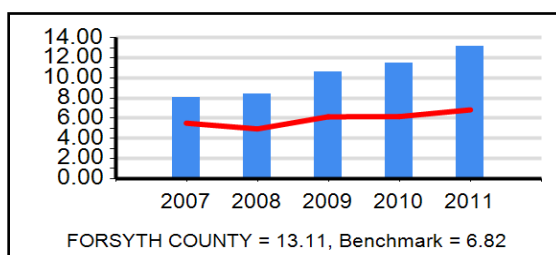
Graph 3 - Financing Obligation – Debt Service Ratio



Resource Stock

There are three (3) financial dimensions and indicators shown for evaluating Forsyth County's Resource Stock. These dimensions are represented in *Graphs 4* through *6* and are **Liquidity**, **Solvency**, and **Leverage**. **Liquidity** addresses the government's ability to meet short-term obligations and is represented by the financial indicator of the *Quick Ratio*, calculated as cash and investments divided by current liabilities. A high ratio suggests that a government can meet short-term obligations. *Graph 4* suggests that Forsyth County is capable of meeting its short-term obligations. The Quick Ratio also highlights Forsyth County's conservative fiscal nature. The *Quick Ratio* for Forsyth County for FY 2011 is higher than the FY 2010 ratio of 11.51. The Quick Ratio for our benchmark peers also rose in FY 2011 increasing from a Quick Ratio of 6.16 in FY 2010 to 6.82 in FY 2011. The increase in the ratio could also be indicative of the economic times since local governments have been reducing expenditures due to the uncertainty and unpredictability of various revenue sources.

Graph 4 - Liquidity – Quick Ratio

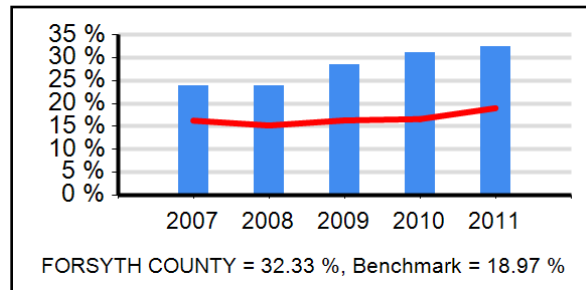


Overview of Changes in Revenues, Expenditures, and County Dollars

Graph 5 provides a look at the financial dimension of **Solvency** which measures a government's ability to meet long-term obligations as represented by the indicator *Fund Balance as a Percentage of Expenditures* which is calculated as available fund balance divided by expenditures plus transfers out. Looking at the graph, Forsyth County appears to have a fund balance as a percentage of expenditures of 32.33%. Forsyth County has a fund balance policy to maintain an undesignated fund balance of 16% of budgeted expenditures. Most of the 32.33% of available fund balance, however, is set aside through the Debt Education Leveling Plans which is 4.1 cent of the tax rate. This means that of the 67.4 cent tax rate levied by the County, 4.1 cent is set aside to pay off long-term debt associated with the 2006 School Bond (3 cents) and the 2008 Educational Facilities Bond (1.1 cents).

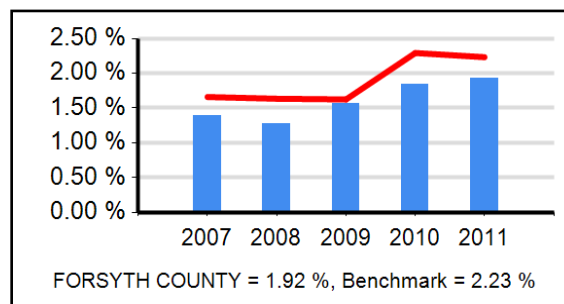
Compared to our peers, it seems that Forsyth County is holding-on to a significant amount of fund balance, however, when put in the context of the Debt Leveling Plans, our fund balance would be more in line with our peer counties.

Graph 5 - Solvency - Fund Balance Available as a Percentage of Expenditures



The final financial dimension displayed graphically is **Leverage** which addresses the extent to which a government unit relies on tax-supported debt and is represented by the financial indicator *Debt as a Percentage of Assessed Value*, calculated as tax-supported long-term debt divided by assessed value. North Carolina law limits tax-supported debt to 8% of assessed value. As noted in Graph 6, Forsyth County is well under the 8% threshold; however, when compared to FY 2010, there was an increase in the ratio from 1.84% to 1.92% in FY 2011. This is caused by the addition of long-term debt from the 2008 bond referendum and debt associated with limited-obligation bonds used to fund an adaptive reuse project for a building for Public Safety.

Graph 6 - Leverage - Debt as Percentage of Assessed Value



Compared to our peer counties, Forsyth is a little below, however, when looking at the change between FY 2009 and FY 2011, it is easy to see where Forsyth has issued more debt and while it appears that our peer counties have started slowing the pace of their debt issues.

Factors Affecting FY 2012-2013 Adopted Budget

As we begin a new fiscal year, it is important that FY 2013-2014 remains in focus. The County will be in its quadrennial revaluation cycle in 2013 with an effective date of July 1, 2014. This revaluation could be like no other in recent history given a negative revaluation is anticipated. Currently, the County continues to experience a down housing market. The Sales/Assessment Ratio which compares the Tax Value to the Sale Price is currently hovering between 1.06 and 1.13. It is estimated that going into the revaluation, it could be as high as 1.10 or 1.11. This means that a house with a tax value of \$100,000 is selling for \$90,000 which equals a sales ratio of 1.11. This could have a significant impact in FY 2014 because a revenue neutral rate would mean a property tax rate of approximately 73.84¢ or 6.44¢ higher than the adopted FY 2013 tax rate of 67.4¢.

Overview of Changes in Revenues, Expenditures, and County Dollars

FY 2012-2013 Adopted Budget

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. An overview of the other minor funds occurs at the end of the overview section.

The FY 2012-2013 Adopted General Fund budget increases by \$5,871,160 or 1.5% over the FY 2012 budget. The adopted budget maintains the current tax rate of 67.4¢ per \$100 valuation.

FY 2012 – 2013 Adopted Budget	\$394,110,326
FY 2011 – 2012 Adopted Budget	388,239,166
Budget-to-Budget Difference	<u>\$ 5,871,160</u>
Budget-to-Budget Percent Change	1.5%

Summary of FY 2013 Adopted Budget Changes

A summary of changes in General Fund revenues and expenditures is provided in the following section. The charts will show that very little changed budget-to-budget. *Chart 6* provides a glance at changes in revenue in the General Fund for FY 2012-2013. The data is at the second highest accounting level for the County. Noticeable are the impacts of State and federal cuts when looking at Intergovernmental Revenue. These reductions affect the Human Services departments (Social Services and Public Health) more than other departments.

The increase in Other Financing Sources is due to transfers of \$1,735,000 and \$361,000 from Education Bond Capital Project Ordinances to the Winston-Salem/Forsyth County School System and Forsyth Technical Community College respectively, to offset capital maintenance expenditures. These transfers are made possible from Bond Premium funds.

On a positive revenue note, Sales Taxes appear to be rebounding. The budget-to-budget increase in Sales Taxes is noteworthy; however the increase is somewhat misleading because of the comparison to the FY 2012 Original Budget. While the budget-to-budget increase in Sales Taxes is over 6%, there is less than a 1% difference comparing the FY 2012 year-end estimate to the FY 2013 adopted budget.

The point of *Chart 6* is that the majority of the revenue increase occurs in Sales and Property Taxes. Without positive news in those two areas and without bond premium being available for appropriation, Commissioners would have been faced with deciding on a tax-rate higher than the Manager's recommended 0.47 cent increase and/or making very difficult decisions regarding service levels.

Chart 6 - Summary of FY 2013 General Fund Adopted Revenue Budget Changes

<u>Total By Revenue Source</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Sales Taxes	49,260,160	52,500,789	3,240,629	6.6%
Property Taxes	226,593,067	228,276,841	1,683,774	0.7%
Other Taxes	710,575	745,950	35,375	5.0%
Licenses & Permits	804,518	774,270	(30,248)	-3.8%
Intergovernmental	54,509,470	52,930,206	(1,579,264)	-2.9%
Charges for Services	24,460,267	25,598,856	1,138,589	4.7%
Earnings on Investments	692,086	525,000	(167,086)	-24.1%
Other Revenues	8,598,309	9,597,345	999,036	11.6%
Other Financing Sources	1,917,219	4,010,335	2,093,116	109.2%
Debt Service - Lottery Proceeds	4,697,056	4,066,636	(630,420)	-13.4%
Debt Service - EDLP Reserves	3,972,263	4,200,400	228,137	5.7%
Fund Balance	12,024,176	10,883,698	(1,140,478)	-9.5%
Total Changes			<u>\$ 5,871,160</u>	

Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 7 looks at General Fund expenditure changes. The expenditure data is at the highest level of accounting for the County. From the chart below, the cautious approach to FY 2013 is apparent. Although there is a 1.08% average performance adjustment included and a 3.5% increase in employee health insurance costs, Personal Services reflects a very small increase over the FY 2012 budget. Part of the reason is due to baby-boomers retiring and being replaced by younger, non-vested employees or positions being eliminated.

The increase in Payments to Other Agencies is due primarily to the allocation provided to the Winston-Salem/Forsyth County School System (WSFCS). The amount provided to the school system was calculated using a formula developed by a workgroup in late 2011/early 2012. In addition to an increase for the WSFCS, Forsyth Technical Community College received an increase due to operating costs associated with opening two new facilities: ½ year Phase 1 of the Old School System Career Center operating costs and the second ½ year of the Transportation Center operating costs. Excluding the increases for Payments to Other Agencies, the expenditure budget increases by less than 1% for FY 2013. Payments to Other Agencies also include payments to outside grantee agencies, the City of Winston-Salem for joint city/county departments, and the rural fire protection departments for standby services. The increase shown in this area is directly attributed to payments to Forsyth Technical Community College, the WS/FC School System, and the City of Winston-Salem with the WS/FC Schools increase being the largest at over \$2.3 million.

The decrease in Professional and Technical Services is due primarily to the re-bid for the Medical and Food Services contracts at the Law Enforcement Detention Center and the Youth Center. For the Law Enforcement Detention Center especially, the decrease in costs for Food Services is directly attributable to the decrease in the jail population over the past few years. Three years ago when the Food Services contract was bid, the detention center housed well over 900 inmates per day. The June 2012 daily jail population was 680 inmates per day.

The increase in Materials and Supplies is primarily due to an increase in Small Equipment for the Management Information Systems Department. With an April 2014 deadline nearing to convert all computer software to a newer version of windows and Microsoft Office, additional resources were added to the department. The MIS staff is evaluating each department's technology needs to determine if a fully loaded computer is needed or if some other technology such as Virtual Desktop Interface/Infrastructure (VDI) would be more efficient. Regardless of the type of technology deployed, additional funds were required to meet the needs.

The increase in Contingency is due primarily to an increase for General Contingency for several unresolved items that will occur after budget adoption. General Contingency is normally budgeted at \$600,000 per year but was increased to accommodate potential needs in Jail Medical, payments to the City of Winston-Salem, and a few other smaller items.

Chart 7 - Summary of FY 2013 General Fund Adopted Expenditure Changes

Accounting Category	FY 2012	FY 2013	Budget to Budget	
			\$ Change	% Change
Personal Services	121,088,676	121,542,403	453,727	0.4%
Professional & Technical Services	7,331,831	7,107,402	(224,429)	-3.1%
Purchased Property Services	5,322,442	5,529,618	207,176	3.9%
Other Purchased Services	9,703,102	9,946,618	243,516	2.5%
Travel	706,707	783,480	76,773	10.9%
Materials & Supplies	16,945,509	17,230,464	284,955	1.7%
Other Operating Costs	26,342,752	26,387,729	44,977	0.2%
Prior Year Encumbrances	1,800,000	1,800,000	-	0.0%
Contingency	956,582	1,218,275	261,693	27.4%
Property	1,798,672	2,161,552	362,880	20.2%
Debt Service	63,276,059	64,061,477	785,418	1.2%
Payments to Other Agencies	131,186,909	134,580,553	3,393,644	2.6%
Transfers Out	1,779,925	1,760,755	(19,170)	-1.1%
Total Changes			\$ 5,871,160	

The following table provides a summary of budget changes that could affect the property tax rate. Negative numbers means a positive effect on County dollars (or less County dollars required).

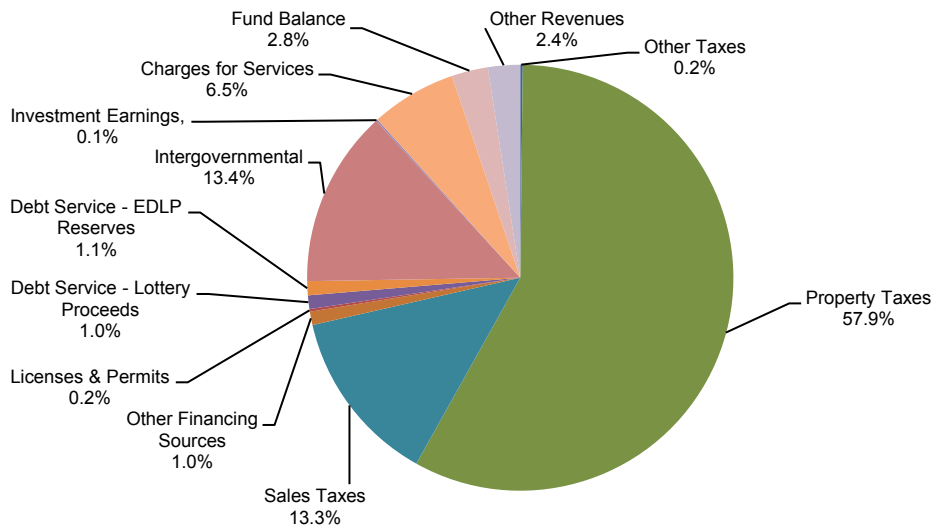
Overview of Changes in Revenues, Expenditures, and County Dollars

County Dollars Change FY 12 to FY 13			
	Expenditure	Revenue	Net County Dollars
Sales Taxes	-	3,240,629	(3,240,629)
WS/FC Schools increase based on funding formula results	2,388,504	1,735,000	653,504
Forsyth Technical Community College	816,621	361,000	455,621
Debt Service	785,418	(708,336)	1,493,754
Management Information Systems (hardware/software upgrades)	572,216	-	572,216
3.5% Increase in County Health Insurance for Employees	635,944	-	635,944
Register of Deeds Automation Fund for technology replacements	-	200,000	(200,000)
Sheriff's Office - various expenditure reductions & revenue increases	(193,913)	817,108	(1,011,021)
General Services	32,176	(165,100)	197,276
Economic Development (new incentive agreements)	117,463	-	117,463
Board of Elections - increase for costs of Nov 2012 General Election	170,341	(64,055)	234,396
Increase in Contingency	202,493	-	202,493
Decrease in Retirement rates for General Employees & Law Enforcement	(411,802)	-	(411,802)
Environmental Assistance & Protection (Shift of Solid Waste here)	520,833	(55,485)	576,318
Youth Services	4,142	131,302	(127,160)
Planning (City administered joint department)	16,370	-	16,370
Purchasing (City administered joint department)	49,730	-	49,730
Inspections (City administered joint department)	(187,800)	-	(187,800)
Transaid (City department)	34,190	-	34,190
Emergency Management (City administered joint department)	24,940	-	24,940
Public Health (shift of Solid Waste Section to EAP)	(319,997)	348,511	(668,508)
Increase Fund Balance Appropriated	-	183,698	(183,698)
All Other Departments	613,291	(153,112)	766,403
Total	5,871,160	5,871,160	-

Revenue Source Changes

The following section provides a detailed discussion of some of the major revenue sources and changes that occur within the FY 2013 Adopted General Fund budget. The discussion takes a holistic look at the changes within the various revenue sources rather than a department or service area view. *Chart 8* provides a cursory glance at the revenue sources within the General Fund and the percentage each source is to the total adopted General Fund Budget of \$394,110,326.

Chart 8 - General Fund Revenue Sources (shown as percent of total General Fund revenue)



Overview of Changes in Revenues, Expenditures, and County Dollars

Sales Taxes

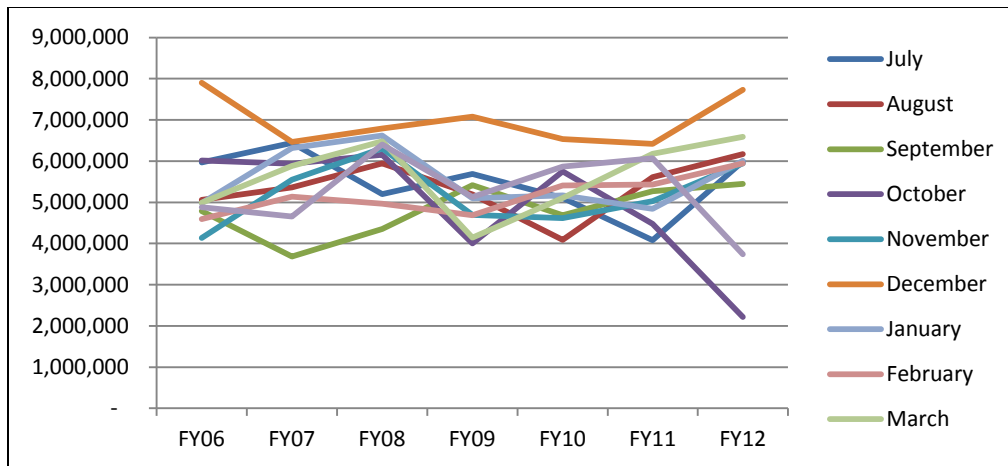
Forsyth County receives sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These three Articles are levied by all 100 counties in the State of North Carolina. The total sales tax for these three Articles is 2%.

Article 39 is known as the "First One-Cent (1¢) Local Government Sales and Use Tax Act". Counties must elect to levy this tax and all counties in North Carolina have chosen to do so. Article 40 is known as the "First One-Half Cent (1/2¢) Local Government Sales and Use Tax Act". It applies to all counties in the State because all 100 counties levy the one percent sales and use taxes under Article 39. Its purpose is to give counties and cities of the State an opportunity for an additional revenue source. Article 42 is known as the "Second One-Half Cent (1/2¢) Local Government Sales and Use Tax Act". As with Article 40, it also applies to all counties in the State because all 100 counties levy the one percent sales and use taxes under Article 39.

Article 44 was another sales tax source for counties. The 2007 legislation granting a phase-in of County Medicaid relief, known as the "Medicaid/Sales Tax Swap", required counties to cede the Article 44 one-half percent sales tax to the State. The legislation also included two separate hold harmless provisions for counties. Forsyth County benefits directly from one of the hold harmless provisions and it sunsets on October 1, 2012. For Forsyth County, the hold harmless amount received in FY 2012 was \$1.64 million and for FY 2013, the hold harmless amount is \$497,408. The second hold harmless provision is the Medicaid Hold Harmless provision. In addition to counties being held harmless, counties are also required to hold municipalities harmless. This Medicaid "hold harmless" payment is disbursed by the North Carolina Department of Revenue. For Forsyth County, this equates to between \$4.6 million and \$5.0 million that comes out of the Sales Tax collections and goes to the municipalities within Forsyth County to hold them harmless from the Medicaid change.

Overall economic activity for Forsyth County continues to show modest improvement. *Graph 7* provides a picture of overall economic activity for Forsyth County through April of each fiscal year since 2006. As shown from the graph, it is very difficult to project sales taxes from any perspective. Although somewhat difficult to see in the chart, each month stands alone within each year. However, it is clear that December is a big month and can make or break revenue projections. Of course, this is the month that reflects holiday sales therefore it can be expected to show good sales tax activity overall.

Graph 7 - Forsyth County & Municipality Sales Tax Revenue Combined (Economic Indicator)

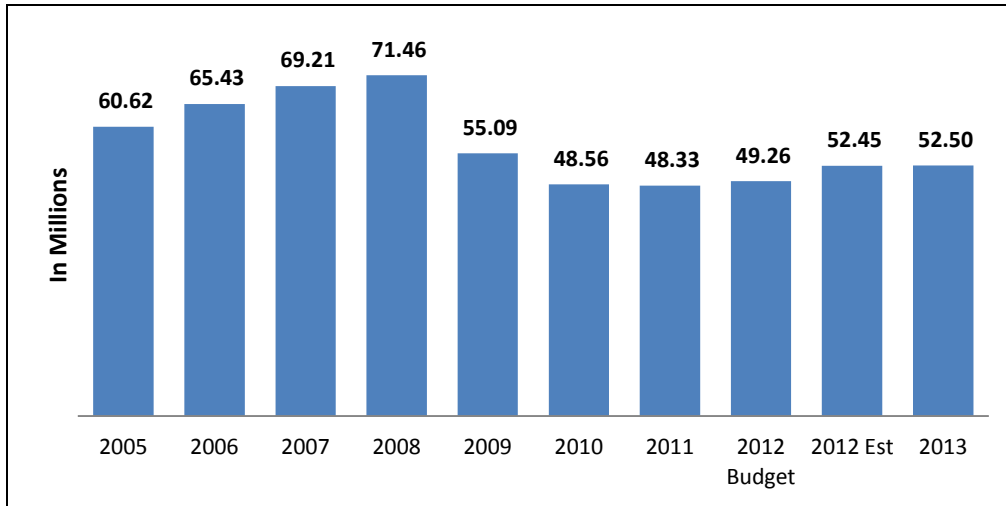


For FY 2013, the consensus at the State level projects base State Sales Tax growth of 5.2%. The projection used in the County's budget is 2.5% in overall economic activity in Forsyth County. The Municipal Medicaid Hold Harmless is part of the County revenue projection which is why the percentage growth used is less than State projections.

Sales Taxes account for 13.3% of the total General Fund revenue. While the FY 2013 Sales Tax numbers appear to reflect a budget to budget increase of over 6%, the change from the FY 2012 year-end estimate is less than 1%. *Graph 8* provides an eight year look at actual Sales Tax collections from FY 2005 through FY 2011 as well as the FY 2012 Budget and Year-end Estimate and FY 2013 adopted budget.

Overview of Changes in Revenues, Expenditures, and County Dollars

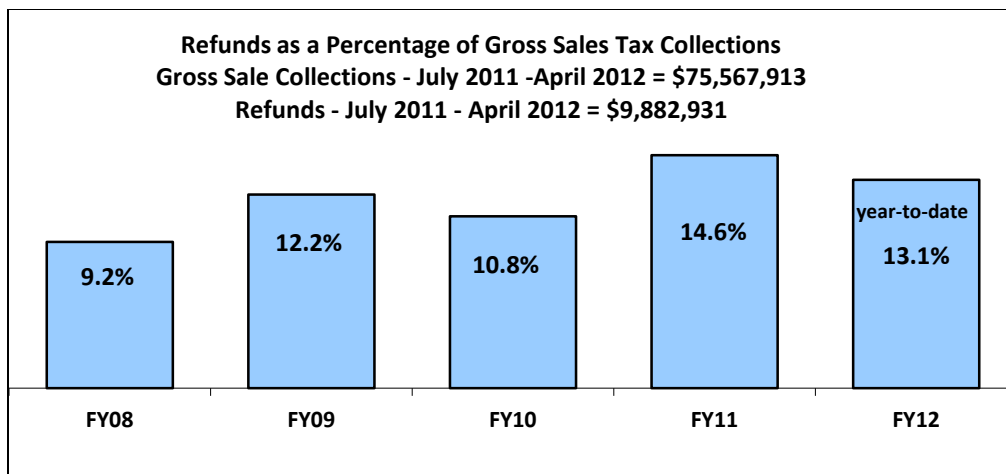
Graph 8 - Local Sales Taxes - FY 2005 through FY 2011 Actual; FY 12 Estimate & FY 13 Adopted



Sales Tax Refunds impact the County’s revenue. Refunds are distributed from gross collections to non-profits, volunteer fire departments, and schools. From sales tax information received through April sales, refunds were 13.1% of gross collections compared to 14.6% for FY 2011 in total. It is undetermined how the State disburses refunds but it appears that it is an October/April disbursement because those two months are when the majority of refunds were distributed in FY 2012. *Graph 9* provides a look at refunds as a percentage of gross sales tax collections over the past four (4) fiscal years through year to date actual (as of April 2012).

At the time of budget presentation, three months remained in the fiscal year and projections showed that sales tax revenue would be approximately \$3.1 million or 6.5% higher than budgeted. Shortly after budget adoption, the April sales numbers were distributed and the projections now reflect sales tax revenue will be approximately \$1.8 million or 3.7% higher than the FY 2012 budget. The April report also reflected significant refunds causing the actual revenue to be much lower.

Graph 9 - Refunds as a Percentage of Gross Sales Tax Collections



With rising gas prices and continued high unemployment, we feel the projected sales tax estimates remain conservative yet realistic.

Ad Valorem Taxes

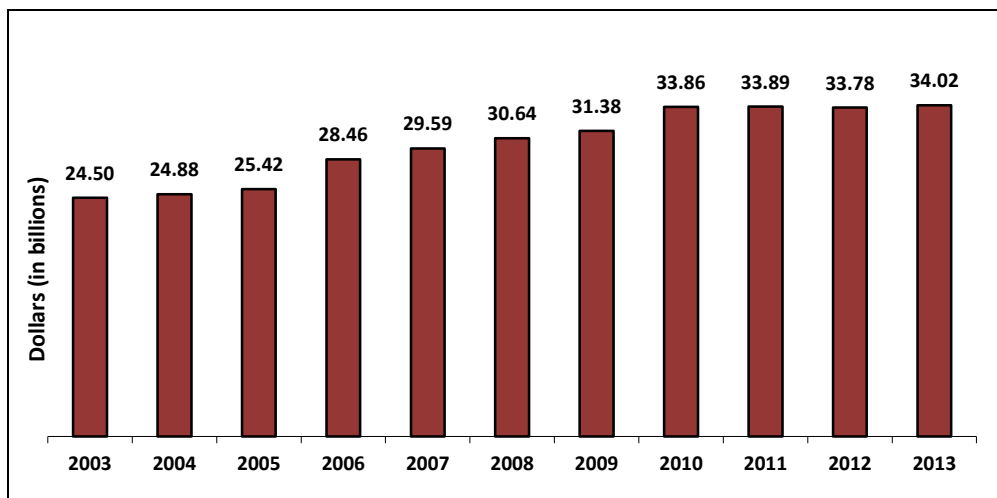
Ad Valorem taxes account for 57.9% of the County’s General Fund revenue. For FY 2013, the primary impact on the property tax base in Forsyth County is the continued stagnation in residential property values. The Tax Assessor/Collector provided data showing that the first quarter Sales/Assessment Ratio was 1.13. Going into a revaluation period, this is not a good situation; however, Business Personal Property showed improvement which could indicate that businesses are beginning to make more capital investments.

Overview of Changes in Revenues, Expenditures, and County Dollars

For FY 2013, the tax base value used in the budget was \$34.016 billion while the tax base used in FY 2012 was \$33.866 billion. The collection percentage for FY 2013 is 97.80% compared with a collection rate of 97.82% used in FY 2012. The collection rate applied for FY 2013 (97.80%) is the same as was realized in FY 2011, the most recently completed full year. This is in compliance with the Local Government Budget and Fiscal Control Act. *Graph 10* below provides a ten-year history of total taxable values for Forsyth County. For information purposes, 2001, 2005, and 2009 were revaluation years. The data is taken from the Tax Assessor's December 31st report known as the TR-1.

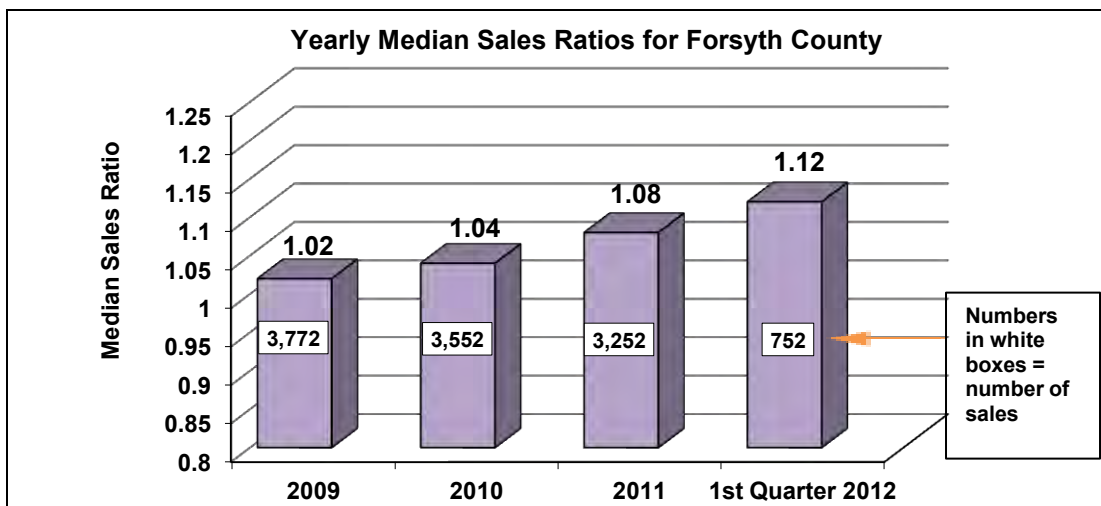
The adopted FY 2013 budget does not include the County Manager's recommended tax increase of 0.47cents but remains at the FY 2012 rate of 67.4 cents tax rate. Of the 67.4 cent tax rate, 4.1 cents is designated for the Education Debt Leveling Plans. The Debt Leveling Plans are discussed in the Debt section below. With the tax base slightly higher than that used in FY 2012, a 67.4 cent tax rate, and the application of a collection rate of 97.80% yields Current Year Property Tax revenue \$1.48 million more than the FY 2012 Adopted budget. At a tax rate of 67.4¢, one cent (1¢) on the property tax rate is equivalent to \$3,326,808.

Graph 10 - Ten Year History of Taxable Values



Graph 11 provides data regarding the yearly median sales ratios for Forsyth County. The graph provides a picture of the issue going into the FY 2014 revaluation. Although we hope that through FY 2013 this ratio will come down, it will not occur quickly enough before revaluation occurs. The Board has received the schedule of values and will have to decide whether or not to move forward with revaluation in October 2012.

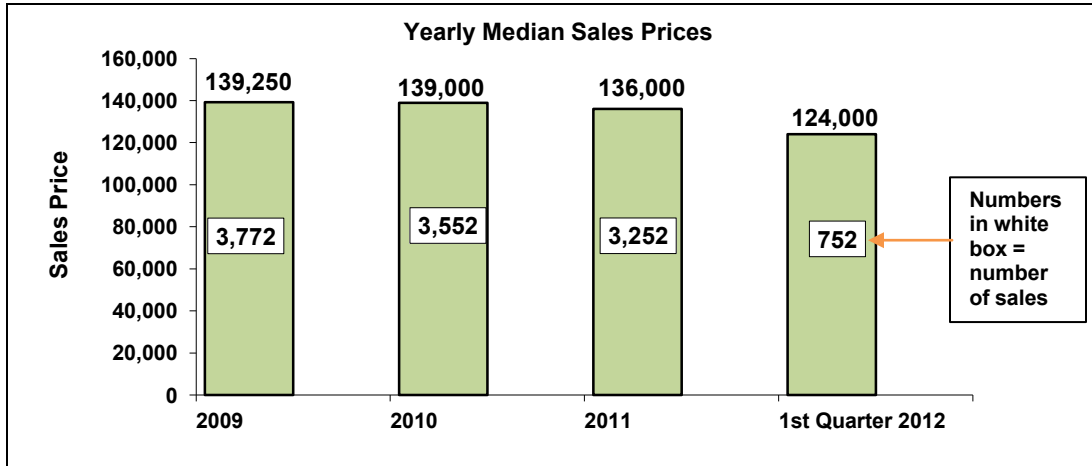
Graph 11 - Forsyth County Median Sales Ratios



Graph 12 shows the Median Sales Prices over the past four years through first quarter 2012. Not only has the median price decreased, but the number of properties sold is nominal as well.

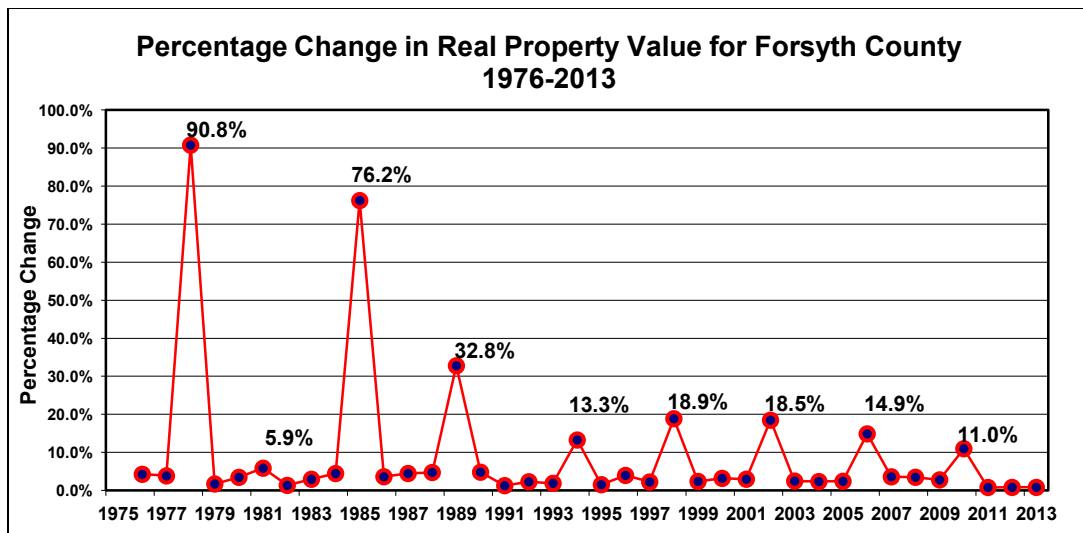
Overview of Changes in Revenues, Expenditures, and County Dollars

Graph 12 - Yearly Median Sales Prices through 1st Quarter 2012



Below, *Graph 13* provides a look at the percentage change in Real Property Value for the County since 1976. Each point with a percentage reflects the change in the value from one revaluation cycle to another. From the above chart, it is very evident the latest recession will have a significant impact on the County's upcoming revaluation. How much of an impact is yet to be seen but from all indications, it may have an impact on the County's ability to continue providing excellent customer service at current levels, it will test the resolve and convictions of the Board of Commissioners, and it will provide daunting challenges to the creativity and ingenuity of staff to overcome these obstacles.

Graph 13 - Percentage Change in Real Property Value



From the chart above, it is very evident that since the last revaluation, real property values have shown little positive movement which is seen in the charts related to median sales prices and median sales ratio.

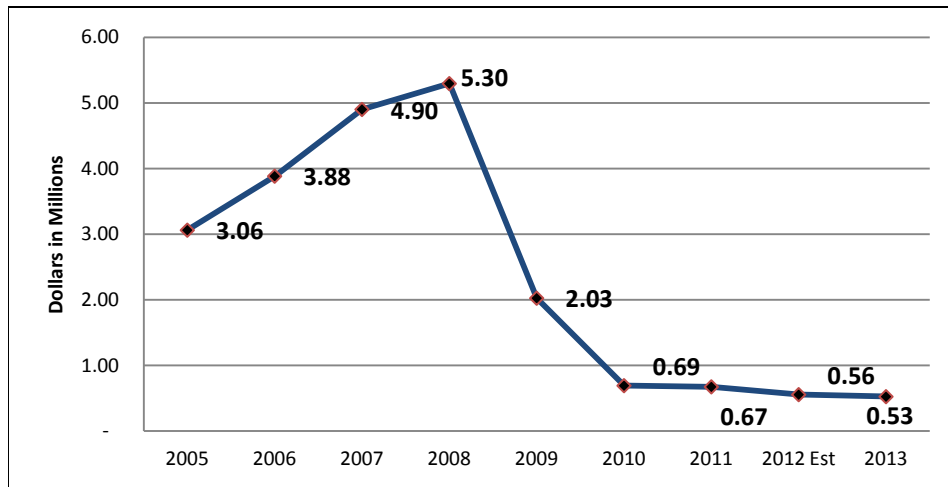
Earnings on Investments

As a result of much lower interest rates, earnings on investments continue to decline. For FY 2013, interest earnings are less than the FY 2012 original budget of \$688,486 by \$167,086. *Graph 14* below provides a picture of the decline of interest earnings over the last four years compared to the mid-2000s. As shown during the robust economic years from 2005 – 2008, there was a steady increase in the County's investment earnings and then in 2009 with the financial sector melt-down, interest earnings plummeted and have remained low through current year. Interest earnings are projected to remain low at least through the first half of FY 2013.

While interest rates are low in terms of return on investment, it has been beneficial on the expenditure side in allowing the County to borrow and refinance debt at very nominal interest rates.

Overview of Changes in Revenues, Expenditures, and County Dollars

Graph 14 - Earnings on Investments



Education Debt Leveling, Lottery Funds, & Debt Service Revenue

Debt leveling is a concept by which the County is able to dedicate a portion of the tax rate to pay the debt service of a particular nature. Currently, there are two debt leveling plans in place: the 2006 Education Debt Leveling Plan and the 2008 Education Debt Leveling Plan (also referred to as EDLP – pronounced Ed-Lap).

As briefly mentioned in the Property Tax section above, in order to level the effects of issuing \$250 million schools and \$25 million community college bonds authorized in the November 2006 referendum, the County Commissioners voted to increase the property tax rate by 3¢ and dedicate the proceeds from the State Education Lottery to pay the annual debt service on these bonds. Similarly, in fiscal year 2010, the Commissioners voted to include an additional 1.1-cent tax increase over the revenue-neutral rate to fund \$62 million educational facilities bond authorization approved in the November 2008 referendum. The last \$5 million of this referendum will be issued in July 2012. The effect of these plans has been significant especially during the last several years as the economy slowed down. As the debt is paid down, eventually the taxes will be able to be reduced. When originally conceived, the taxes would have been able to be reduced after roughly ten years of inception. With interest rates bottoming out and the tax base stalling, it will take a longer period of time before the 3¢ for the first Debt Leveling Plan can be reduced. The Education Debt Leveling Plans were projected on the assumption that approximately \$6 million per year would be received from the NC Education Lottery. One concern regarding lottery proceeds is that for the past 2 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 to counties from the 40% net of lottery revenue and for FY 13 we anticipate receiving \$3.68 million in new lottery funds. Approximately \$383,000 is projected to remain from the current year allocation. If lottery funds were distributed based on the statutory allocation, the County should receive almost \$6.5 million in lottery funds. The result of the funding change is a reduction of \$2.8 million. Even with the decreased allocation, lottery proceeds have had an impact on the County's property tax rate. To pay the debt service that lottery proceeds are covering in FY 2013, the property tax rate would have increased 1.22¢ or \$4.0 million more in reductions would have occurred.

In *Chart 9* below, debt leveling proceeds in FY 13 result from the projected collection of 4.1 cents of the tax levy for EDLP. Since the downturn in the economy, Current Year Taxes collected have not been adequate to fund that year's allowable debt. The chart also outlines the estimated beginning and ending balances for EDLP. For FY 2013, we will use \$4.2 million of EDLP reserves to pay allowable debt for the School System and Community College.

In FY 2011, the County issued Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs) for the remaining \$110 million from the 2006 Bond authorization. These bonds are a part of the federal stimulus program in which the County receives some repayment on the interest for these bonds. The FY 2013 budget includes \$2.6 million for federal credit payments.

Each year lottery proceeds, and any other qualifying revenue such as the federal credit payments, are applied first, and the balance of applicable debt service is paid from the Debt Leveling Plan fund balance from the 3-cent and 1.1-cent levies plus any interest on the designated fund balance. No additional tax increases are anticipated to pay this debt service.

Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 9 - Education Debt Leveling Reserve

Estimated balance in debt leveling funds at June 30, 2012		\$ 33,400,000
Debt service on debt leveling eligible bonds in FY 2013	24,522,884	
Federal credit payments in FY 2013	(2,615,936)	
Lottery proceeds budgeted in FY 2013	(4,066,636)	
Debt leveling proceeds in FY 2013	<u>(13,639,912)</u>	
Addition/(reduction) in EDLP reserves in FY 2013		<u>(4,200,400)</u>
Estimated balance in debt leveling funds at June 30, 2013		<u>\$29,199,600</u>

On September 12, 2011, the Board of Commissioners, by a 4-3 vote, adopted a debt policy which limits annual debt service to 15% of the total annually appropriated budget net of revenue including, but not limited to, federal credits and lottery proceeds. EDLP tax proceeds are not used in the calculation. The total appropriated budget includes the General Fund as well as the four special revenue funds (Emergency Telephone System (E-911) Fund, Law Enforcement Equitable Distribution Fund, the Fire Tax District Special Revenue Fund, and the Moser Bequest for the Elderly Special Revenue Fund). For FY 2013, total debt service as a percentage of total appropriated Adopted budget, excluding lottery revenue and federal credit payments, is 14.2%. The increase in debt expense from FY 2012 is reflective of the incurrence of additional Limited Obligation Bonds for the new Public Safety building, debt associated with short term financing of network switches for the County's Information Technology infrastructure, and the final issuance of \$5 million of General Obligation Bonds for the Community College from the 2008 voter- approved bond referendum.

Fund Balance Appropriated

The Board of Commissioners has a policy that requires the County to maintain an undesignated fund balance equal to 16% of expenditures. There are two places in the budget where Fund Balance is appropriated: 1) Non-Departmental (\$10.683 million) and 2) the Debt Department (\$4.2 million).

The appropriation of Fund Balance in the Debt Service Department relates exclusively to debt service from the November 2006 and November 2008 referenda not covered by NC Education Lottery proceeds. This fund balance is from the Education Debt Leveling reserve generated from the 3-cent and 1.1-cent levies for the 2006 and 2008 Education Bonds respectively. The appropriation in Non-Departmental is the more traditional Fund Balance. For FY 2013, the adopted budget decreases the fund balance appropriation from current year by \$1.3 million. Fiscally speaking, we remain very healthy. However, we must continue to monitor federal, state, and local conditions as we go through FY 2013. Based on the estimated year-end results, it is projected that we may gain \$1.5 million to \$2 million of fund balance when EDLP and payments attributed to reserved fund balance for Economic Development purposes are taken into consideration. If this estimate holds, this additional fund balance above the 16% threshold would be available for Pay-As-You-Go projects. There are several Pay-As-You-Go projects listed in the Budget Ordinance; however, if the Board of Commissioners' priorities change, different projects may be funded and not the ones listed in the budget ordinance. The projects listed are those in which there is a rather fast return on investment and include projects such as installing solar hot water at the Detention Center and on the Human Services campus.

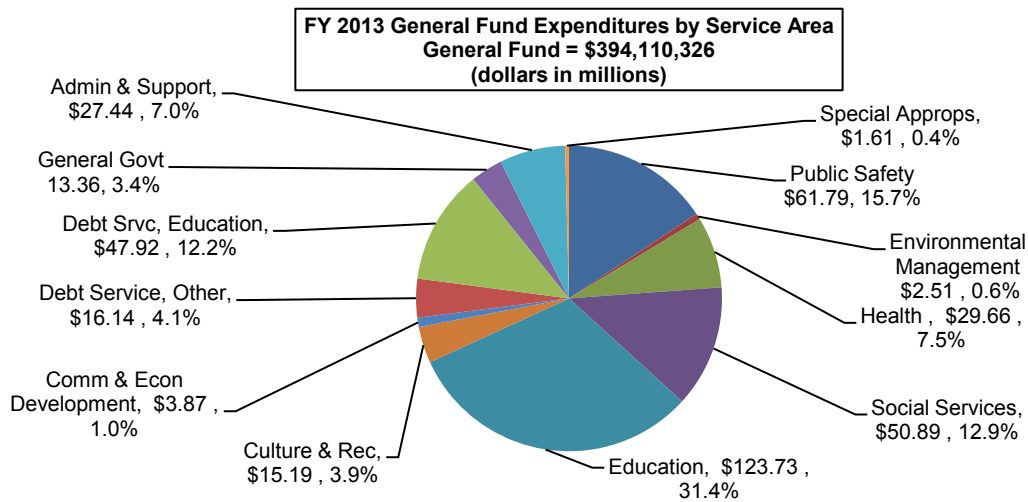
In the FY 2013 budget, we were able to lower the amount of General Fund balance appropriated from \$12 million in FY 2012 to \$10.7 million in FY 13. From a budgeting perspective, this is still more fund balance than we would like to budget because this is technically the funds that we expect to revert back to the General Fund at the end of the fiscal year. The issue over the past few years is that revenues have been so unpredictable that we have had to use fund balance.

Service Area Changes

The following section discusses changes in service areas. This will include a discussion of expenditure and revenue changes by service area as well as service level changes, if any. The service areas discussed are: Education, Public Safety, Environmental Management, Health, Social Services, Culture & Recreation, Community & Economic Development, Administration & Support, and General Government. Each service area includes the departments within the area and a description of the major changes that affected the FY 2013 Adopted General Fund Budget.

Overview of Changes in Revenues, Expenditures, and County Dollars

Chart 10 - General Fund Expenditures by Service Area



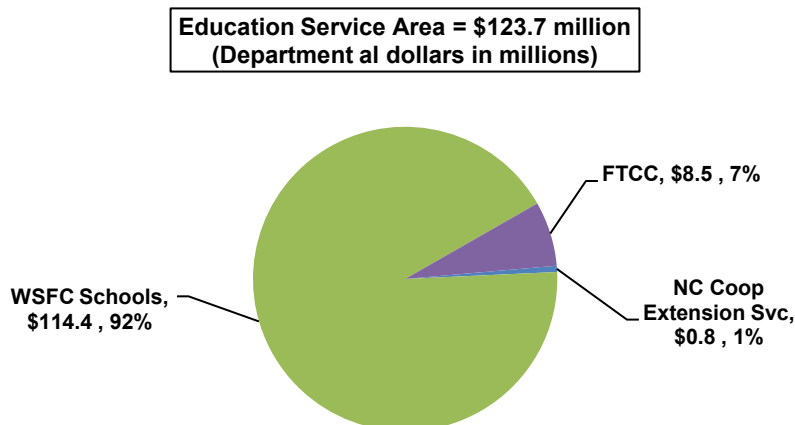
Education Service Area

The Education Service Area comprises 31.4% of the FY 2013 Adopted General Fund expenditure budget. This area is comprised of the Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension.

Chart 11 shows that the total appropriation for the Education Service Area is \$123,726,131 for FY 2013. North Carolina Cooperative Extension makes up a very small portion or less than 1% of the Education Service area. Forsyth Technical Community College is 6.9% of the Service Area, and the Winston-Salem/Forsyth County School System makes up 92.5% of the Service Area. The expenditure driver for this service area is the Winston-Salem/Forsyth County Schools. For FY 2013, the County and the Board of Education employed the funding formula derived by a workgroup in late 2011. The School's budget request was the funding formula result and this was the first year in many that there were no budget issues between the elected School Board and the Board of Commissioners.

The General Fund expenditures appropriated for WSFCS is actually greater than the \$114 million shown in Chart 11. Of the \$64 million in annual debt service payments for FY 2013, \$47.9 million is related directly to debt service associated with secondary school construction bonds issued over the years. An additional \$4.5 million is debt service associated with Community College construction bonds issued over the years. For the WSFCS, a portion of this debt service is funded through the 2006 and 2008 Education Debt Leveling Plans, NC Lottery proceeds, or federal tax credit payments. For Forsyth Technical Community College, a portion of the debt service is funded through the 2008 Education Debt Leveling Plan.

Chart 11 - Education Service Area



Overview of Changes in Revenues, Expenditures, and County Dollars

Winston-Salem/Forsyth County Schools (WSFCS)

The total FY 2013 budget for the Winston-Salem/Forsyth County School System is approximately \$411.5 million in State and local dollars. Approximately \$297.1 million comes from the State and \$114.4 million from the County. The adopted County General Fund budget includes an increase in appropriations of \$2.4 million to WSFCS; however, \$1.735 million of the increase is offset with Bond Premium to be used for Capital Maintenance. As stated earlier, the expenditure appropriation is based on a funding formula created from the efforts of a School Funding Formula Workgroup comprised of staff from the School System, the County, two citizens (the former County budget director and the former WSFCS Finance Officer) and led by a non-partisan citizen.

The formula results are generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula may result in additional funding for the school system; however, this funding should allow for the school system to generate fund balance for when times are not so good (such as those experienced over the past several years). The essence of the formula suggests that the school system should be able to generate enough fund balance to cover the opening of new schools rather than asking the County for additional resources. As with all departments, the School System may ask for resources above and beyond the results of the formula; however, these requests automatically become a part of the County's alternate service level requests.

The following chart provides the calculation for the FY 2013 School Funding Formula. CM CPO means the Schools Capital Maintenance Capital Project Ordinance. In FY 2011, the Board of Commissioners approved the establishment of a Schools Capital Maintenance Project Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of this project ordinance is to ensure that the County's statutory responsibility for school buildings is funded appropriately. The sources of funding for these annual project ordinances will be 2/3rds bonds, an appropriation from the General Fund, and voter approved general obligation bonds. For FY 2013, \$1,735,000 of the Schools adopted appropriation will be transferred a new 2012 Capital Maintenance Project Ordinance to continue this agreement.

The Enrollment Factor is based on the Average Daily Membership projection compared to the final daily membership count from the previous year. The Resource Factor takes into account the increase in the tax base and sales taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the school system's chart of accounts for which the County is statutorily required to provide funding. Excluding Debt Service for school construction, the WSFCS makes up approximately 30% of the County's General Fund budget.

Chart 12 - School Funding Formula

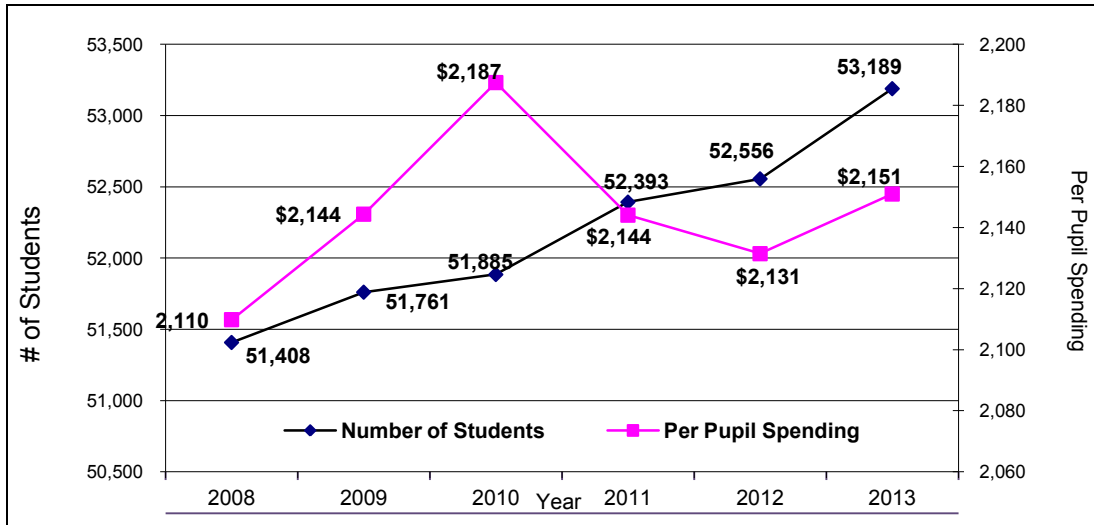
	FY 2013 Formula
Current Expense	\$109,924,287
Capital Outlay	2,096,279
Subtotal	\$112,020,566
Less Transfer to CM CPO	(1,735,000)
Total – Starting Amount for Schools	\$110,285,566
<u>Factors</u>	
<i>Enrollment Factor</i>	1.19%
40% of Budget	\$44,114,226
<i>Enrollment Factor \$ +/-</i>	\$524,960
<i>Resource Factor</i>	1.69%
<i>Resource Factor \$ +/-</i> (resource factor * Total Current Expense less Transfer)	\$1,863,544
FY 13 Budget = Current Expense + Enrollment Factor + Resource Factor + Transfer to CM CPO	
	\$110,285,566 + 524,960 + 1,863,544 + \$1,735,000 = \$114,409,070

Per Pupil Spending is an area that the County hears much about. The FY 2012 per pupil expenditures was \$2,131 based on average daily membership of 52,556 students. The FY 2013 Adopted budget increases the per pupil

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expenditure to \$2,151 (1.0% or \$20 per pupil) based on a projected average daily membership of 53,189 students per the North Carolina Department of Public Instruction (NCDPI) forecast. *Graph 15* provides a six year look at the local spending per pupil for the Winston-Salem/Forsyth County School System. Although per pupil funding is typically much lower than the other urban counties in the State, test scores are in line with those counties.

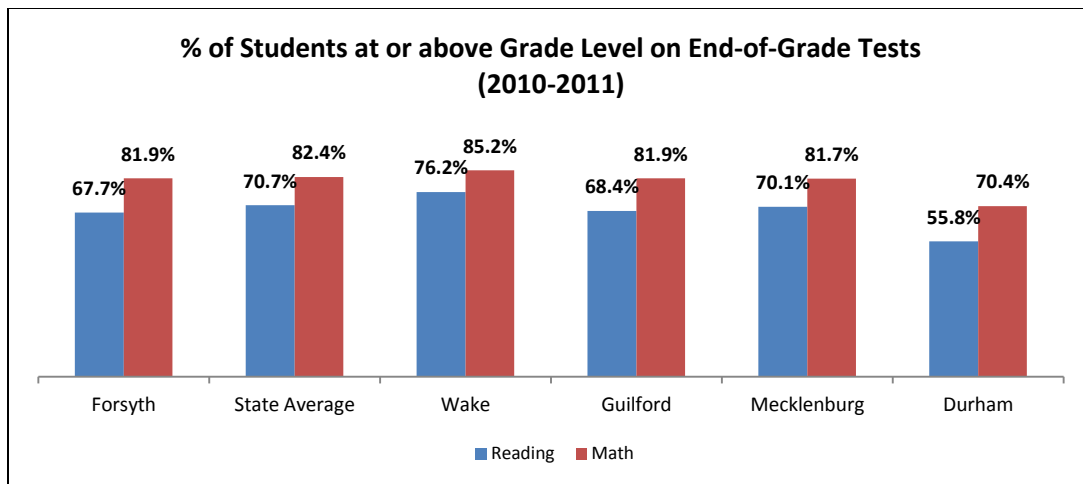
Graph 15 - 6-year History of Total Local per Pupil Spending



Source: Forsyth County Budget Documents FY07-FY12; NCDPI, Projected FY13 ADM

Graph 16 provides the percent of students at or above grade level on the end of grade tests in math and reading for 2010-2011 compared to the other four urban counties (Wake, Guilford, Mecklenburg, and Durham) and the State Average. From the chart, it is noteworthy that Forsyth County is in line or even with all of the other counties except Wake County in the Math scores but lags a little behind all others except for Durham County in reading scores.

Graph 16 - Percent of Students at or above Grade Level on End-of-Grade Tests (2010-2011 data)

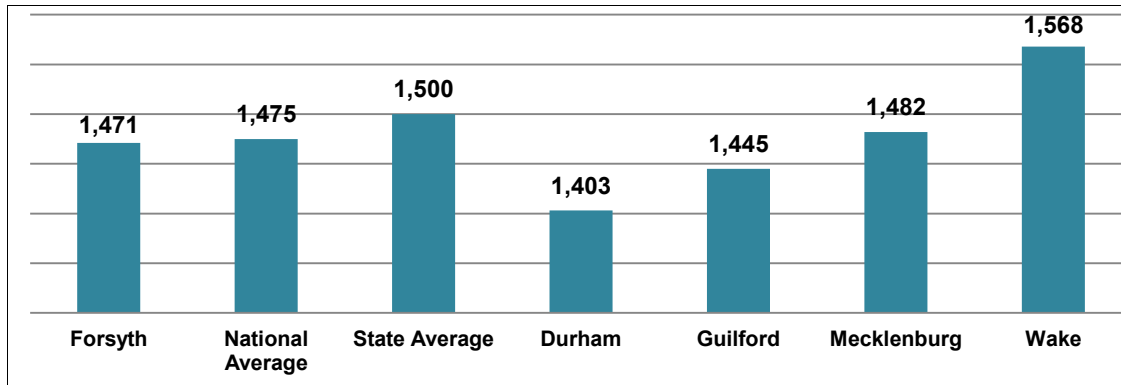


Source: North Carolina School Report Cards - <http://www.ncreportcards.org/src/>

Graph 17 compares the 2010-2011 Average SAT Score (includes Math, Critical Reading, and Writing) of the five (5) urban counties and reflects the State and National averages as well. Once again, Forsyth County compares well and is ahead of two counties (Durham and Guilford).

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Graph 17 - Average SAT Score (2010-2011)



Source: North Carolina School Report Cards - <http://www.ncreportcards.org/src/>

From the previous charts, one can argue either side of the debate regarding funding for the secondary school system. While there are areas in which improvements can be made, the challenge is whether or not more funding is the answer. One thing is that the Winston-Salem/Forsyth County School System is one of the best in terms of facilities among most of the school systems in North Carolina. The commitment to the statutory duties of maintaining facilities is evident from the Board of Commissioners' infusion of funds to capital maintenance through two-thirds bonds and General Fund transfers.

Forsyth Technical Community College

Forsyth Technical Community College is one of the crowning achievements in Forsyth County. Several businesses have located or expanded in Forsyth County because of the available resources at the Community College to train workers. Caterpillar is one of the primary economic development achievements that located in the County for its large axle division due to the capability of the Community College to train its workforce.

The Adopted budget appropriates \$455,621 more County dollars to Forsyth Technical Community College which is an increase of 5.9% over FY 2012. Forsyth Tech's adopted budget includes offsetting bond premium revenue totaling \$361,000 to cover capital maintenance expenses. Without the offsetting revenue, the County dollar increase for Forsyth Tech would be 10.6% or \$816,621. The additional appropriation is necessary to fully fund the operational expenses associated with the new Transportation Center located in the northern part of the County (approximately \$680,000). In addition, there are 6-months of operating funds associated with Phase I renovations to the FTCC Career Center for additional office and classroom space. The annual operating costs associated with the Phase I project are estimated at approximately \$513,000 per year. The FY 13 adopted budget includes \$256,500 for six months of operations. Phase I is scheduled to be ready to open January 1, 2013. The FY 2013 budget also includes the addition of 1 full-time Maintenance position for the Transportation Center. This is a County-funded position; however, the position is a Forsyth Tech employee and does not show up in the position count of the County.

Forsyth Technical Community College's expansion plans include a new West Campus located in the western part of the County, expansion of the Northwest campus located in King, North Carolina, and increasing the college's presence in the downtown Winston-Salem area of the Research Park under development. These expansion plans are addressed in the Capital Improvements Plan.

In its FY 2014 plan, the Community College anticipates six months of operations for a new Downtown Research Park Technology Building (\$323,400), full operations of Phase I FTCC Career Center (\$256,500), and full year operating costs for Phase II FTCC Career Center (\$1,799,700). These additional costs are included in the budget projections and assumptions in the Financial Section of the budget document.

North Carolina Cooperative Extension Services

There are few changes taking place in NC Cooperative Extensive Services. The department is an outreach arm of the College of Agriculture and Life Sciences at North Carolina State University and the School of Agriculture at NC Agricultural & Technical State University. The key components of NC Cooperative Extension are: sustaining agriculture and forestry, protecting the environment, maintaining viable communities, developing responsible youth and developing strong, healthy, and safe families.

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In FY 2012, NC State University took over direct funding for 2 full time Extension Agents and NC A&T State University reimburses the County 100% for 1 full time Extension Agent. These three (3) positions were funded by State Smart Start funds which were eliminated in the FY11-13 Biennial State Budget.

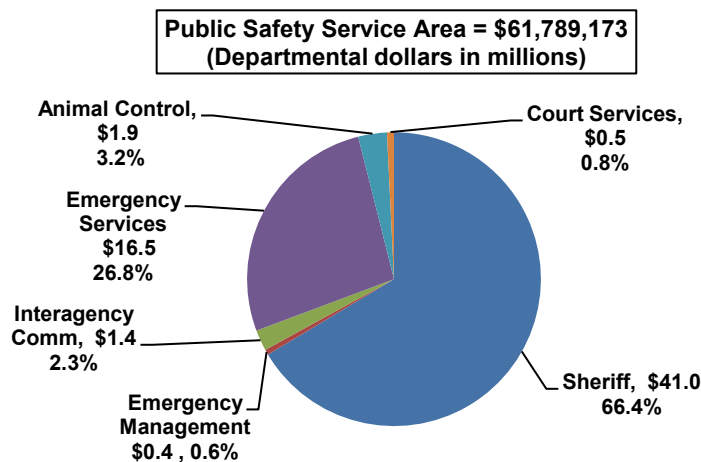
NC Cooperative extension receives financial support from the federal, state, and county governments as well as private sources through donations. The FY 2013 Adopted budget for NC Cooperative Extension reflects a 2.9% (\$16,660) County dollar increase. Much of the increase is due to annualizing FY 2012 adjustments in longevity pay and an increase in employee health benefits for those grandfathered in as county employees.

Because of a change in State law, there is an ongoing debate within the County as to whether or not any employee of this department should receive County benefits. All of the Extension Services positions are considered "send-in" which means the County remits to the State its share of the employees' salary and benefits based on the State's pay and benefit scale. The County still provides longevity pay to those who were hired prior to July 1, 2011 and have over 7 years of service as if these employees were County employees. The debate continues as most of the Board of Commissioners would like to keep providing this benefit to these employees but others believe that since they are State employees the only benefits they should receive are those which the State provides.

Public Safety Service Area

One of the core goals of the County is to provide a safe community for the public. Each of the departments within this service area is a key factor in the County meeting this objective. However, continued minimal revenue increases have not allowed the County to add new services in these departments or to add many additional resources to enhance current programs within the departments. The Public Safety Service Area includes the following departments: Animal Control, Interagency Communications, Emergency Management, Sheriff, Emergency Services and Court Services. The Adopted budget for this service area is 15.7% of the total General Fund budget or \$61,789,173.

Chart 13 - Public Safety Service Area



Animal Control

The Animal Control director presented a very reasonable budget with few increases. Animal Control makes up 3.2% of the Public Safety Service Area expenditures. The adopted Animal Control budget reflects a net County dollar decrease of 0.3%. However, only if expenditures are looked at, the decrease is much greater. Animal Control adopted expenditures reflect a decrease of \$24,230 or 1.2%. Some of this decrease is attributable to a Solar Hot Water Heating project completed in FY 2012. Although the project cost more than initial estimates, the return on investment is already being seen in the utility accounts. The system provides a more energy efficient method of providing hot water to the Shelter to help with cleaning and sanitizing the kennel areas. In addition, it has decreased the Natural Gas costs.

The Animal Control Director did not request any positions for FY 2013. One significant need is adequate telephone coverage. One of the primary complaints from the public is that whenever the Shelter is called, significant time passes before it is answered or an answering machine takes the call and no one returns the call. This is a sign of the number of calls received by the department and the minimal staff available to dispatch officers and take calls from the public.

During budget deliberations, a proposal to hire 1 full-time and 1 part-time Office Assistant was made as an alternate service level suggestion; however, this proposal was not included in the adopted budget. Over the next few months,

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an analysis of the call volume and the resources it would take to handle the call volume will be completed. Another look at a possible contract with the City of Winston-Salem's call center is one avenue as well as adding resources at the Animal Shelter to handle calls.

Revenue for the department is projected to decrease slightly due primarily to animal licensing being lower. Adoption revenue has increased over the past 12 months which may be indicative of an improving economy.

Emergency Services

The Emergency Services department consists of Fire and Emergency Medical Services. The primary change for the department in FY 2013 is on the Emergency Medical Services side. The 2.7% County dollar decrease in Emergency Services is attributable to slightly higher revenue from standbys and call volume. Emergency Services requested 4 new full time positions (2 Paramedic level and 2 EMT level) to complete the transition to 12 hour shifts. These positions are a part of the Adopted budget and are phased in: 1 full-time Paramedic and 1 full-time EMT slot will be available in October 2012 and 1 full-time Paramedic and 1 full-time EMT slot will be available in April 2013. The shift migration began in FY 2001 and has been a challenge to complete. The cost of these positions is approximately \$100,000 including personal services and operating costs. The FY 2013 budget also eliminates the annual contract to the Special Operations Response Team (SORT). The EMS division used to rely heavily on SORT to provide training and assistance. Now, many of the rural fire protection/rescue departments provide medical support and standby services; therefore this contract is no longer feasible. Eliminating this contract saves the County over \$30,000 annually.

During FY 2012, Wake Forest Health Systems requested an additional 4 full-time Critical Care Team (CCT) Paramedic positions for its Critical Care Transport Service. These positions increase the CCT program to sixteen (16) and provide regular paramedics the opportunity for advanced training and career level movement. The cost of the positions is fully reimbursed by Wake Forest Baptist Health.

The challenge for the Fire Suppression side is the on-going challenge of working with the rural fire departments with whom the county contracts to provide services in the various Fire Tax Districts. Over the next year, an analysis will be completed to examine emergency services provision in the County and discuss issues and concerns and offer options for optimizing resource deployment.

Emergency Management

Emergency Management is a joint City/County department administered by the City of Winston-Salem. Costs are shared 50%/50% net of any State or Federal revenue received by the City. The employees are City employees and are not included in the County's position count. A portion of the County's contribution is for three (3) City firefighters assigned to the HazMat division of the City Fire Department.

The County's FY 2013 share of the Emergency Management budget is up 7.4% or \$24,940. The increase is due to higher employee health insurance costs as well as increases in fuel prices, computer replacements, increase in training for the HazMat team, and other operating expense increases. At the time the County's budget was adopted, the City had not finalized their budget therefore the County's cost may be less or more than currently in the County's adopted budget. However, general contingency was enhanced to cover an increase if it occurs.

Sheriff's Office

The Adopted budget for the Sheriff's Office reflects a 2.8% (\$1,011,021) decrease in County dollars compared to the FY 2012 budget. Numerous changes occur in the Sheriff's Office during FY 2013. The Sheriff is to be commended for the 2012-2013 budget presented. The budget includes decreased costs (over \$898,000) associated with Inmate Medical and Food Services due to re-bidding those services. With a lower inmate population and both contract terms ending, it was logical to re-bid the contracts to see if cost savings could be found.

With the changes in the School Resource Officer Program for the School System, the Sheriff's Office loses eight positions (1 Sergeant, 1 Corporal and 6 Deputies) and will be responsible for five (5) schools in the areas outside the municipal limits of Kernersville and Winston-Salem. The Winston-Salem and Kernersville Police Departments now have responsibility to provide School Resource Officers in schools within their municipal boundaries. This is a change from a few years ago when the Sheriff's Office provided all middle and high school Resource Officers.

The Day Reporting Center and four (4) positions staffing the center are eliminated in the adopted budget due to changes at the State regarding the Criminal Justice Partnership Program. The day reporting and substance abuse services are now competitively bid due to the Justice Reinvestment Act of 2011 and the services are not a part of a new competitive program called Treatment for Effective Community Supervision Program (TECSP). The Sheriff chose not to compete for this service therefore the four positions were eliminated. The positions eliminated include 1

Overview of Changes in Revenues, Expenditures, and County Dollars

full time Day Reporting Center Manager, 2 full time Day Reporting Center Caseworkers, and 1 full time Substance Abuse Counselor.

In addition to the twelve (12) position deletions mentioned above, a grant program ends effective June 30, 2012 resulting in the elimination of two (2) ARRA-funded positions (a Domestic Violence Investigator and a Victims Services Specialist). In the Alternate Service Level document, the Sheriff requested that the County pick up the cost of the Investigator position but the Board of Commissioners did not fund this request.

The Sheriff's office requested 15 deputy positions for Patrol services. These positions are a part of the Alternate Service Level document and were not funded by the Board of Commissioners. During the Winter Strategic Planning session, the Commissioners were briefed on how municipalities who do not have law enforcement services are drawing resources from the officer capacity in the unincorporated areas. In particular, the Village of Clemmons has grown to the point where it is becoming more apparent that the Village is either going to have to purchase additional law enforcement capacity or establish its own law enforcement agency. Currently the Village buys the services of 9 officers but the statistics show the need for five or six additional officers in order not to draw officers from the unincorporated areas. In FY 2012, in an effort to enhance its presence in the unincorporated areas, the Sheriff shifted six (6) officers from the Transportation Division to the Patrol Division. In addition to the 15 Patrol Officers request, the Sheriff made Alternate Service Level requests for the following full-time positions: 1 Senior Office Assistant for Human Resources, 1 IT Support Technician, the reclassification of an IT Support Analyst to a System Administrator, and 2 Community Court Services positions to work solely with child support cases.

In the Adopted budget, the Board of Commissioners approved funding for the two (2) full-time Community Court Services positions to take over the Child Support services that were handled by the Day Reporting Center staff. The positions will allow an alternative to incarceration for non-payment child support offenders. In addition, the Board of Commissioners approved an alternative to the request for 15 patrol deputies. The alternate proposal provides \$100,000 of County funds to assist with a mini-Community Oriented Policing Program in which the County would provide a maximum of \$100,000 for four (4) deputy positions for two years if the Village of Clemmons and the Towns of Lewisville and Rural Hall would provide the other half of salary. At the end of the two year program, county funding would go away and the Village and towns would be expected to begin fully funding these additional positions. The Sheriff would purchase the equipment and vehicles for the positions using Justice Assistance Grant funds. The Towns and Village agreed to the terms therefore the Towns of Lewisville and Rural Hall will have 1 additional deputy each patrolling the town limits and the Village of Clemmons will have 2 additional officers. This increases the Community Policing Program to 19 full-time officers.

Court Services

The Court Services department is not mandated for the County to provide. The department includes a Deferred Payment program and the Safe on Seven Domestic Violence program. County dollars funds approximately \$234,000 of this non-mandated department.

The Deferred Payment Coordinator position is 100% funded by the County but is a State position. The County pays the salary of the employee via a contract with the State Administrative Office of the Courts (AOC). This position has been included in the Alternate Service Level document as a decrease for the past two years, but the Board of Commissioners continues to fund it. The position is in place to allow judges an alternative to incarceration if a person is unable to pay full court costs at the time of case disposition. The actual savings this position provides to the County by not putting some of these people in jail is debatable.

The Safe on Seven Domestic Violence program has existed for a number of years and has been funded by federal, state, and local dollars. The former District Attorney established the program as a one-stop shop for Domestic Violence victims. The federal government initially provided a grant (Violence against Women) to start the program. A Governor's Crime Commission grant provided additional funds to enhance the program. The federal grant for the program ends after approximately eight (8) months. A new grant application has been submitted to the State; however, the status of the grant will be unknown until September 2012 at the earliest. If the new grant is not approved, the County can expect the District Attorney Office officials to come and request that the County pick up the remaining four months of salary expenses at a cost of approximately \$60,000.

The Safe on Seven program provides staff from the Winston-Salem Police department, the Sheriff's Office, the District Attorney's Office and several community agencies the ability to work together with victims of domestic violence as these people attempt to work through the criminal justice system.

Overview of Changes in Revenues, Expenditures, and County Dollars

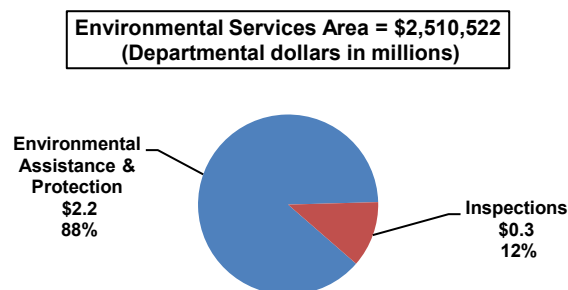
Interagency Communications

The Interagency Communications department is responsible for managing and maintaining the County's 800 MHz radio system. There is a \$12,960 (1.7%) increase in County dollars for FY 2013. The increase in County dollars is due directly to a decrease in revenue. The revenue decrease is because of the lack of interest in cellular phone companies to locate on the available towers. The County has a contract with a company to seek potential companies who would want to co-locate on our towers but so far none of the cellular carriers have shown interest. Other than a loss on revenue, the budget is reasonable; in fact, expenditures for the department are actually down by \$2,200 compared to the FY 2012 budget. For this department, on the horizon is upgrading the system in the next 5 to 7 years. The 800MHz system was developed in 2002 and typically these systems have a useful life of 15 years. The upgrade or replacement is a part of the capital improvement plan but is in years outside the plan presented to the Board of Commissioners.

Environmental Management Service Area

The Environmental Management Service Area consists of the Inspections Department and the Environmental Assistance and Protection Department. Environmental Management makes up 0.6% of the Recommended General Fund budget.

Chart 14 - Summary of Environmental Management Service Area



Inspections Department

The Inspections Department is a joint City/County department administered by the City of Winston-Salem. With the downturn in the economy over the last four years, this department continues to require more operational dollars due to a decrease in revenue. Over the past couple of years, the City has tried to reduce staff in order to minimize costs. For FY 2013, the County share of this service will decrease by 38.7% (\$187,800). This decrease results from the elimination of several positions. Because the department is managed by the City of Winston-Salem, the position count for this department is not accounted for in the County's personnel numbers.

The Inspections Department includes the Zoning, Construction, and Erosion Control Divisions. Each of these areas reflects a decrease for FY 2013 with the Construction division reflecting the largest decrease in County share at approximately \$110,000. Due to a City reorganization, the Erosion Control Division is now a part of the Stormwater Division, however, the funding mechanism did not change.

The City/County Financing agreement outlines the funding mechanism for all City/County joint departments.

Environmental Assistance and Protection Department

This is a result of the merger of the old Environmental Affairs Department and part of the Community Hygiene division that was housed in the Public Health Department. The FY 2013 adopted budget reflects shifting four (4) full time staff from Community Hygiene to this new department. The former division manager of the Community Hygiene section is now the director of the new department.

The department is responsible for environmental issues such as air quality monitoring in addition to investigating and identifying illegal dump sites around the County. In addition, the contract for the 3 recycling drop-sites and the School System's recycling program are paid out of this department. This contract increases to the County funding 60% of the cost of this service in FY 2013.

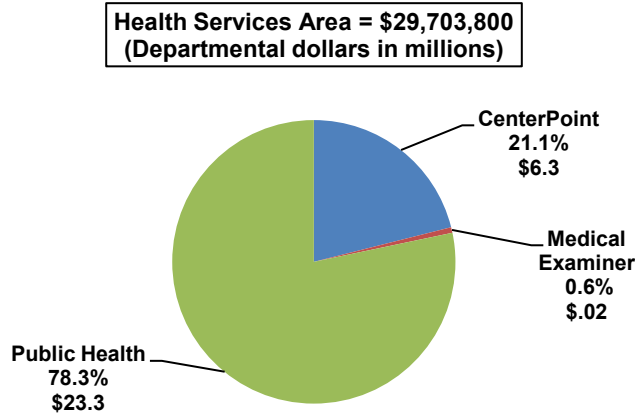
The increase in expenditures for this department is the direct result of shifting the Community Hygiene section from Public Health to this department and an increase in the contract for the recycling contract for the 3 county drop-sites and the School System's recycling program.

Overview of Changes in Revenues, Expenditures, and County Dollars

Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and CenterPoint Human Services. This service area makes up 7.5% of the adopted FY 2013 General Fund budget.

Chart 15 - Summary of Health Service Area



Public Health

The Public Health department's FY 2013 adopted budget reflects a net County dollar decrease of 622,848 (-7.5%). The major change within this budget is the shifting of the four (4) Community Hygiene positions to Environmental Assistance and Protection as well as the deletion of the five (5) other positions due to grant funds ending or program changes at the State or department level. The additional eliminated positions include: 1 full-time Health Educator position for the Youth Tobacco Prevention program, 1 full-time Health Educator position for the Healthy Home/Lead program, 1 full-time Dental Assistant position for the Smart Start Dental Screening Program, and 2 full-time Transportation Aide positions.

The department's adopted budget includes the addition of 9 full-time positions: six (6) full-time positions for the Nurse Family Partnership Grant and three (3) full-time nursing positions for the NW Community Care Network program resulting in no net change in the position count for the department.

Public Health requested 7 new full-time positions in the Alternate Service Level document: 2 School Nurses, 1 Health Educator (Health Ministries Program), 1 Health Educator (Adolescent Pregnancy Prevention Program), 1 Health Educator (Behealthy School Kids Program), 1 Environmental Health Specialist, and 1 Foreign Language Interpreter. None of the positions are a part of the adopted budget.

CenterPoint Human Services

CenterPoint Human Services is the regional Mental Health provider. There are 4 counties that comprise the CenterPoint catchment area (Forsyth, Rockingham, Davie, and Stokes). The adopted budget appropriates the same amount as current year, \$6.258.706.

Effective January 1, 2013, CenterPoint will act as a Medicaid Waiver entity which will provide greater flexibility in providing services without many of the regulations. This program may help CenterPoint get to a much stronger financial position and will provide predictability in funding. CenterPoint's new funding will be based on a per-member per-month formula, but will not be received until January 2013.

There was an Alternate Service Level Request from CenterPoint for one-time funding of \$1,535,000 to assist with the Medicaid Waiver transition. CenterPoint must be ready to implement the waiver program January 1, 2013 and the financial assistance would allow them to update their information systems and hire 86 full time employees. CenterPoint has requested waiver assistance from all of the counties within the catchment area and has received a commitment from two of the four counties (Davie and Stokes).

The additional one-time funding request is based on the percentage of discretionary dollars received by each county. It is the understanding of CenterPoint that if the request is approved, the funds would be repaid over a five year period. The Board of Commissioners did not make a decision regarding this one-time assistance during budget deliberations but will come to a decision in August 2012. According to CenterPoint, if the one-time funding request is

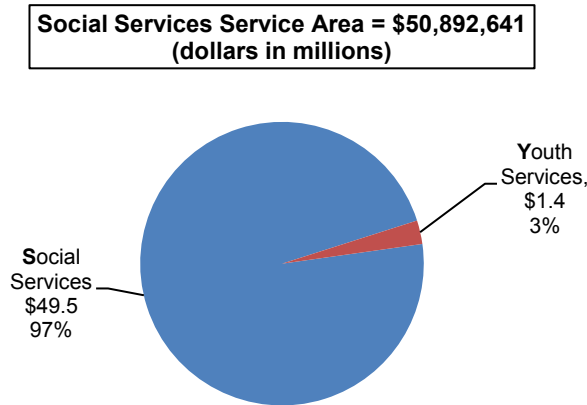
Overview of Changes in Revenues, Expenditures, and County Dollars

not approved, it will use 35% of the County's funding for Authority Services which will impact consumers, families, and providers.

Social Services Service Area

The Social Services Service Area is comprised of two departments: Social Services and Youth Services. This service area makes up 12.9% of the Adopted General Fund budget.

Chart 16 - Summary of Social Services Service Area



Social Services

The Department of Social Services FY 2013 budget reflects a County dollar increase of \$2,233 or 0.02% over the FY 2012 budget. Effective December 31, 2011, Social Services eliminated 7.5 positions funded with a Department of Defense grant. With its numerous vacancies, the department was able to transition the individuals to other areas of the department so that no one lost their job. Social Services requested six (6) additional full-time positions in Alternate Service Level requests: 2 Income Maintenance Caseworkers (Adult Medicaid), 2 Office Assistants (Food & Nutrition), and 2 Office Assistants (Child & Family Medicaid). In addition, a request was included to increase the hours of a part time Administrative Assistant in Adult Services in order for the position to become one with benefits. None of the Alternate Service Level requests were approved by the Board in the adopted budget.

In FY 2013, both the Departments of Social Services and Public Health could be greatly affected mid-year if the federal government does not pass a budget and the automatic sequester cuts to domestic programs occur.

For Social Services, the big issue for FY 2013 is preparation for the implementation of Health Care Reform. The Social Services Director anticipates a significant increase in the number of applications taken by the department. It is unclear how or if the department as a whole will be impacted but the Medicaid division is anticipating a significant increase in workload.

Chart 17 below provides a look at the unprecedented caseload increase that the divisions of Food & Nutrition, Adult Medicaid, and Child/Family Medicaid has experienced comparing January 2008 caseloads to January 2012 caseloads. By far the largest increase has been in the Food & Nutrition division where the "normal" clientele over the past four years has changed and people who normally would not apply for services are resorting to the services due to long term unemployment benefits terminating.

Chart 17 - Social Services Caseload Increase

	January 2008	January 2012	Caseload Increase	Percent Increase
Food & Nutrition	13,227	25,367	12,140	92%
Adult Medicaid	12,730	14,996	2,266	18%
Child/Family Medicaid	19,754	26,876	7,122	36%
Totals	45,711	67,185	21,528	47%

Source: Forsyth County Department of Social Services

Overview of Changes in Revenues, Expenditures, and County Dollars

Youth Services

The Youth Services Department provides management of the County's juvenile detention facility. The Youth Services' adopted budget reflects a 20.4% decrease in County dollars attributed primarily to an increase in revenue. The Youth Services Director has worked diligently over the past two years in increasing the facility's exposure to the State. The facility has 15 beds but can hold up to 18-20 juveniles safely. The facility has seen a continual up and down population. Some days there may be two or three children at the facility and the next day there may be 15 to 18. The in-county reimbursement rate is \$122 per day per child and for an out-of-county child, the reimbursement doubles to \$224 per child per day. While the average number of children per day has not changed dramatically, the total child care days has increased. In other words, although the number of children detained has not increased, the length of stay has increased on average from 8 days in FY 2011 to 12 days in FY 2012.

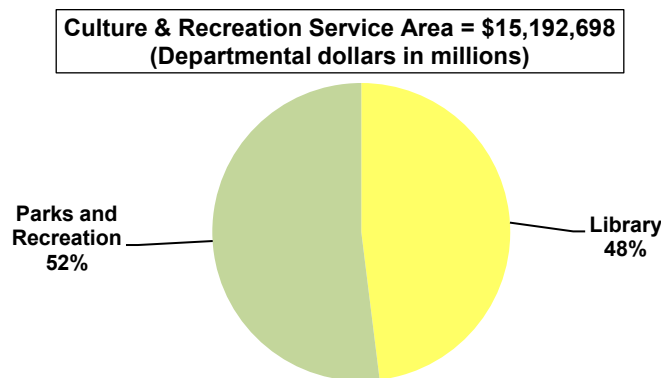
One of the notable expenditure decreases occurred through the bidding of the medical and food contracts. The food contract bid reflected a cost savings of \$7,000. The medical contract did not provide the savings that were sought; however, the increase in the price was much less than if the County had not bid the service. With an increased population, we are pleased with the results of the bid process. The largest decrease for the department is in Personal Services. The reason for the \$45,000 reduction is due to turnover and long-term employees leaving the department and being replaced by new workers making less and being non-vested.

Youth Services will begin administering the Juvenile Crime Prevention Council (JCPC) which the Budget & Management Office administered for two years. This service adds \$15,500 of revenue to the Youth Center to offset administrative costs.

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 3.9% of the adopted General Fund budget.

Chart 18 - Summary of Culture & Recreation Service Area



Library System

The Library System reflects an increase in County dollars of \$54,506. The increases are primarily due to personal services related items such as benefits and annualizing current year performance increases. In addition, there is a slight increase in the budget for books and materials.

There are 10 branch libraries in the Forsyth County Library System (including the Central or Main Library). The system provides an array of services. The Library director made no Alternate Service Level requests for positions; however, an Alternate Service Level request was made for an increase of \$185,000 for collections development.

The primary development with the Library System is the building of the new Central Library and Clemmons and Kernersville branch libraries. At this point, requests for site proposals are being sought. Once these proposals are reviewed, a committee will decide where the most cost effective location for the Central Library is and will provide the Board of Commissioners with the various options. Construction on the new Central Library is not expected to begin until the summer of 2014. Determining a location and design work for the new Central Library is the main focus of Library administration at this time.

Overview of Changes in Revenues, Expenditures, and County Dollars

Parks and Recreation Department

The Parks & Recreation Department reflects a 2.2% reduction in County dollars. The largest decreases are found in the operating costs. The Parks and Recreation Department will receive an additional influx of 2/3rds bond proceeds in FY 2013 for lifecycle maintenance at the various parks. These 2/3rds bond funds provide the Parks & Recreation Department a multi-year source of funds to do allowable park upgrades to facilities such as HVAC replacements, refurbishing the golf course, roof replacements, bathroom replacements, etc. This also minimizes the year-to-year requests for maintenance funds.

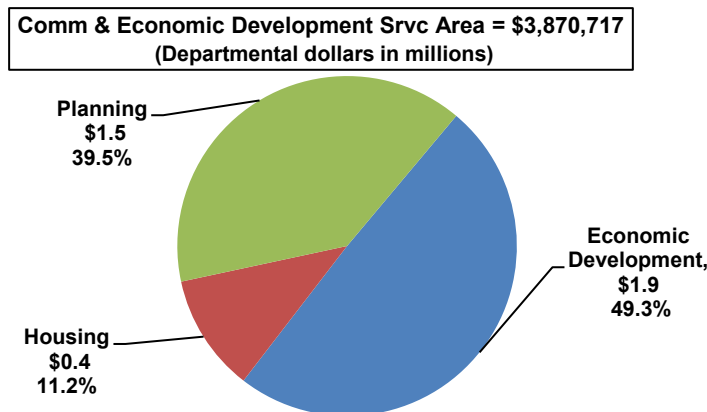
The Adopted budget for Parks & Recreation includes the addition of three (3) part-time positions needed due to the expansion of the swimming pool. The pool expansion project has been completed and attendance has been at a record high. The increased capacity as well as a hot summer has made this project worthwhile. The expansion doubled the capacity (almost 1,100) of the pool and includes a "lazy river" and splash play area. In addition the deck is expanded and new restroom facilities were built. Also, a shelter beside the pool area has added to its attractiveness.

The next primary objective of the Parks & Recreation Department is submittal of a Parks Master Plan in which expansion and additional parks will be discussed. Any additional parks will be included in future years of the county's capital improvement plan.

Community & Economic Development Service Area

The Community & Economic Development Service Area is comprised of the Housing Department, Economic Development, and Planning. This service area comprises 1% of the adopted General Fund budget.

Chart 19 - Summary of Community and Economic Development Service Area



Housing

The Housing Department has significant resources located in several Grant Project Ordinances, shown in the Special Revenue section of this document, to assist with homeownership and rehabilitation. County dollars for the program decrease by less than 1% in the adopted budget. Some of the administrative costs in the Housing Department are charged to the Grant Project Ordinances thereby minimizing County dollars. In FY 2013, the Housing Department will focus on closing several grant project ordinances including the 2009, 2010, and 2011 Grant Project Ordinances.

Planning

The Planning Department is a joint City/County department administered by the City of Winston-Salem. For FY 2013, the adopted County contribution increases by \$16,370 primarily due to the increases in employee health insurance and other personal services related factors. Because the program is administered by the City, position counts are not reflected in the County's budget. The Planning Department budget is divided into Planning Administration and Transportation Planning. The Administration portion is where the increases are located. However, the County adopted its budget before the City and there are indications that additional reductions may occur in this department.

Economic Development

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

Overview of Changes in Revenues, Expenditures, and County Dollars

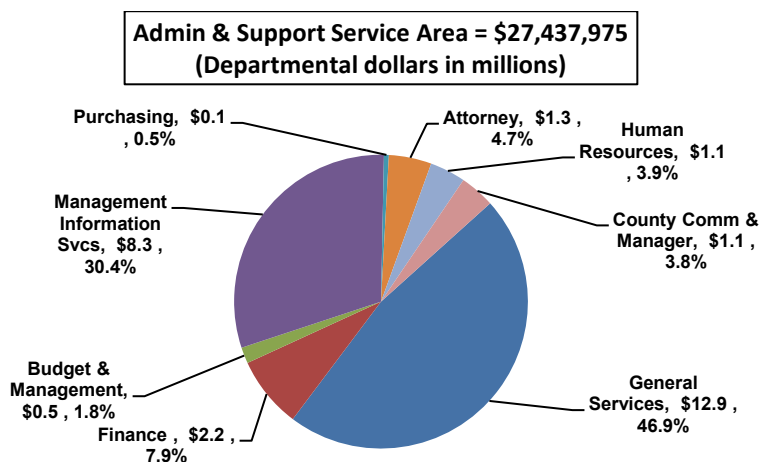
There are also several new incentive payments that will begin in FY 2013: Pepsi, TurboCare 4, and Caterpillar. Included in the Economic Development department is a \$300,000 incentive payment (offset by NC 1 grant funds) for NSA which is an aviation company who plans to locate at the Smith Reynolds Airport. There are no County dollars associated with this project. The grant funds are pass-through dollars from the State of North Carolina.

As stated early in the overview, the Board of Commissioners approved several new incentive packages to lure companies to Forsyth County. In addition to the companies mentioned above, Inmar Packaging received an incentive package in FY 2012 and several other proposals are being discussed.

Administration & Support Service Area

The Administration and Support Service Area is comprised of the following departments: County Manager & Commissioners, County Attorney, Finance, Management Information Services, Human Resources, General Services, Purchasing, and Budget & Management. This service area comprises approximately 7.0% of the adopted General Fund budget.

Chart 20 - Summary of Administration & Support Service Area



County Manager/Commissioners

The County Manager & Commissioners budget remains relatively flat. County dollars decrease by \$1,826. The primary dollars within this department are for personal services. The County Manager and the two Deputy Managers oversee the operational aspects of the departments and ensure that the Board's directives are carried out.

Budget & Management Department

The County dollar increase within this department is attributable to shifting the administrative responsibility of the Juvenile Crime Prevention Council (JCPC) program to Youth Services. This move re-allocated \$15,500 of revenue to Youth Services. The revenue reduction increases the Budget & Management department's County dollar by \$5,985 or a 1.2% increase over current year. The increase is primarily attributable to an employee health insurance increase, longevity payments, and annualized performance increases from FY 2012. The department deleted 1 part-time administrative position in the FY 2013 Adopted budget.

Management Information Systems

(MIS) continues to transform. The department's County dollars increase by \$513,545. One of the primary projects for the department in FY 2013 is to begin transitioning over 2,000 computers from the Windows XP or Windows 2003 platform to some other platform. In April 2014, Microsoft will no longer support XP or 2003 therefore other options are being explored. The department is analyzing whether a thin-client option would be most effective for some departments. In departments where most employees are simply entering data into a State database or some other system, the thin-client route may be best. These employees really do not need the power or capacity of a full-scale computer with a full-blown Microsoft Windows Office product on it. The MIS department's budget also reflects significant organizational changes that will be effective July 1, 2012. Six full-time positions are being eliminated from the department: two as a result of the consolidation of the Mail and Printing functions and four other positions in Programming and Client Services. These positions were vacant or would be vacant by the beginning of the fiscal year.

The County Manager has also enhanced the capacity of the E-gov team, now referred to as the Innovation Leadership Team. This area will do rapid deployment of web-based solutions that allow for efficiencies within the County.

Overview of Changes in Revenues, Expenditures, and County Dollars

A strong desire of the County Manager is to reduce the amount of paper and printing within the County. MIS is involved in looking at reducing the number of devices (computers and printers) that it has to manage. There is also an effort related to mobile devices and the possibility of providing stipends rather than providing County-owned devices. There is an iPad initiative that will occur in FY 2013 rolled out to Department Managers and then possibly supervisors. This initiative will also provide a stipend to those electing to purchase an iPad which has the capacity to eliminate the need for desk telephones, etc.

General Services

The adopted General Fund budget for this department represents a 1.7% increase (\$197,276) in County dollars. The majority of the increase is related to a decrease in revenue from Court Facility Fees. Expenditures for the department increase only \$32,000 above the FY 2012 expenditure budget. The increase is directly related to personal services related increases for annualized performance adjustments, employee health insurance increases, and longevity increases.

The General Services department will have the opportunity to enhance its County Capital Repair Plan with an influx of 2/3rds bonds being issued in early FY 2013. \$1.5 million of 2/3rds bonds will be made available to General Services for County Capital Maintenance projects such as Chiller replacements, HVAC replacements, parking lot improvements, and other projects that would have otherwise been a part of the General Fund budget. The 2/3rds bonds for County Capital Maintenance will be issued every other fiscal year. This will allow the General Services staff to manage its 5 year capital repair plan because there will be a steady source of funding every two years.

A change in the method of purchasing vehicles will also occur. As part of the budget, a Capital Project Ordinance will be created for the purchase of County vehicles and other motive equipment. Emergency Departments will have a vested interest in what vehicles will be purchased and how many will be purchased. The idea is to make sure frontline vehicles are replaced when needed and not because the money needs to be spent before a fiscal year ends. The funding of the vehicles will come from a mixture of sources: a transfer from the General Fund, surplus vehicle sales, insurance proceeds from auto accidents, and in the case of the Sheriff's Office, capital recovery funds from contracts for patrol services with the various municipalities it serves.

In FY 2013, the Construction Management division will be heavily involved in moving the Sheriff's Office into its new facility as well as assisting Library Administration with reviewing the responses related to site locations for the new Central Library.

Human Resources

The adopted budget reflects a 1.0% (\$10,910) increase in County dollars. The increase is primarily due to personal services adjustments as well as the cost for the on-line applications (NeoGov) program. The department manager requested one Alternate Service Level item: to increase Tuition Reimbursement from \$400 per year to \$800 per year. This request was not funded by the Board.

Attorney's Office

The Attorney's Office reflects a County dollar increase of 1.3% or \$166,159. All of the increase is found in the Personal Services category due to annualized performance adjustments, longevity payment increases, and increases for employee health costs. No Alternate Service Level requests were made by the County Attorney.

Finance Department

The Finance Department's adopted budget reflects a County dollar increase of 4.4% or \$88,428. The increase is due primarily to increases for safekeeping costs and bank service charges as well as increased costs for annualizing performance adjustments given in FY 2012 and an increase in employee health insurance.

The Chief Financial Officer also made one Alternate Service Level request for one (1) full-time Internal Auditor position. This request was not funded by the Board.

Purchasing Department

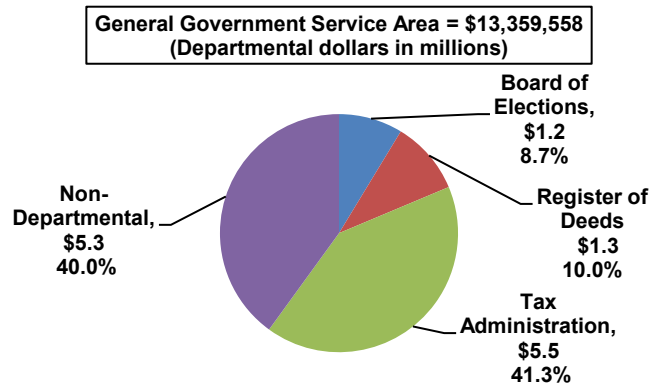
Purchasing is another joint city-county department administered by the City of Winston-Salem. For FY 2013, the increase in the County's contribution (\$49,730 or 51.1% increase) is due to the increased usage of the department and amount of bid work performed by the department on behalf of County departments, in particular Parks & Recreation for capital repairs and the Sheriff for bidding out various contracts. The amount of work will increase again in FY 2013 as another round of 2/3rds bonds are provided to Parks & Recreation and General Services.

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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 3.4% of the FY 2013 adopted General Fund budget.

Chart 21 - Summary of General Government Service Area



Register of Deeds Office

The Register of Deeds budget is very conservative and close to what the Register of Deeds requested. The Register of Deeds agreed to use Automation & Preservation Fund to purchase new computers or thin-client devices for his office as the County transitions from the old Windows platform. The Automation fund can be used improve automation within the department. It is a statutorily designated portion of certain revenue received by the department. This resource has been an important means of the department not having to rely solely on county funding or the County being completely responsible for the department's technology improvements and needs.

The Register of Deeds Office has seen a slight increase in revenue over the past few months. The department's workload in the Real Estate area has not increased significantly over the past year; however, there has been some improvement in revenue.

The Register of Deeds is making some organizational changes and moved the Vital Records area from a separate area into the main office. In addition, he has re-organized the office and has eliminated a level of supervision.

Board of Elections

The Board of Elections' adopted budget reflects a County dollar increase of \$234,396. All of the increase in the department's budget is due to the countywide election that will be held in November 2012. Changes to the City/County Cooperative Agreements with the municipalities changed the funding formula by which municipalities used to pay a portion of the regular administrative costs of the elections. The municipalities no longer pay general administrative costs for county-wide elections and this change results in a loss of approximately \$250,000 of revenue. Even with the revenue loss, the cost of the November election is no more than the 2008 General Election. The main expense in the General Election is for temporary help to man the voting sites. No Alternate Service Level requests were made.

Tax Department

The Tax Department's adopted budget reflects a County dollar increase of 1.5% (\$65,019). The increases are found within operating accounts for contracts with Tax Management Associates for compliance audits. In addition, there are increased costs due to the revaluation process which occur every four years. These expenditures will be reduced in the FY 2014 budget.

The Tax Department is in the midst of another revaluation cycle. With a Sales/Assessment Ratio of over 1.10, this will be the first time (in FY 2014) since the 1990s the County may see a revenue neutral tax rate higher than the current ad valorem rate. This will create quite a challenge for a Board of Commissioners who will have to decide whether to have a revenue-neutral tax rate or not. If the decision is to not adjust the tax rate, we could see significant service level reductions across the board.

For FY 2013, the primary objective of the Tax Assessor/Collector is to receive \$3.1 million to purchase a new Tax Collections software system. The current system is one that was developed internally by the Tax Office and MIS staff and there have been on-going issues with the system. The Tax Appraisal side of the software works better than most

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that are available on the market. The hope is that a new vendor will allow some concessions if the appraisal side is made available to the vendor for re-sale. The Tax Assessor/Collector has been in discussions with a vendor used by several large counties in North Carolina and is hoping to have approval by the end of the calendar year. There will be some internal savings with a new system, however, the upfront cost alone will be challenging.

Non-departmental

Non-departmental is a department in which county-wide expenditures and revenues, not related to any one particular department, are accounted. The cost of Retiree Hospitalization is one of the expenditures within Non-departmental. Retirees Hospitalization costs are projected to increase by \$243,648 or 8.9% over the current year. The increase is due to an increase of 3.5% in costs as well as a projected increase in the number of retirees. Forsyth County government is seeing the effects of the "Baby Boomer" generation leaving the workforce. There were 63 employees who retired from the County in FY 2012 which is three (3) less than in FY 2011 when 66 employees retired. In 2010, the Board of Commissioners changed the policy for allowing retirees to remain on the County's health insurance plan. Effective July 1, 2010, employees must work for the County 20 years to be eligible to remain on the County's health insurance plan. This should minimize future costs as current retirees' age-out of the County's plan at 65.

Non-departmental also includes the costs for Employee Performance Adjustments. The FY 2013 adopted budget provides eligible employees with the opportunity to earn an average of 1.08% performance adjustment. The cost of the Performance Adjustments for FY 2013 is \$566,900 which is about \$12,000 above the current year performance adjustments which averaged 1.03%. The County is beginning to experience a problem with compression which had been fixed when the economy was much better. There will be a point when an average increase of 3%-5% will be needed. More importantly, the market rates need to be adjusted if data supports the adjustment in order to alleviate the compression issue. At the current level of performance adjustments and market rates not being adjusted, an employee could work their entire career with the County and never reach 100% of their market.

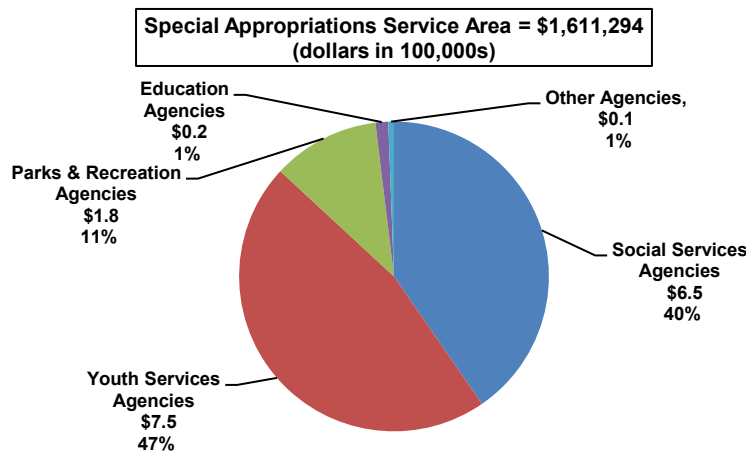
An offset for Salary Savings, or salary slippage, is also a part of the Non-departmental budget. For FY 2013, Salary Savings are budgeted at \$3.5 million which stretches our comfort level. In Forsyth County, positions are budgeted at 100% although it is understood that some positions will be vacant at some point throughout the year. Because of the difficulty in projecting salary savings a historical reference is used and included as a negative number in the budget.

Non-departmental includes the appropriation of Fund Balance for general operating expenses. For FY 2013, appropriated fund balance in the recommended budget is approximately \$1.4 million less than current year. While it is good that the number is lower than FY 2012, the ideal would be that appropriated fund balance is around \$8 million to \$9 million. Again, because appropriated fund balance is typically what one anticipates year end reversions to be, it is important to keep this number as low as possible. The Board's policy is that we should maintain a minimum of 16% unreserved fund balance as a percent of the subsequent year's budget. This means that at the end of FY 2012, we need to have \$63.2 million of unreserved fund balance available.

Special Appropriations Service Area

The Special Appropriations Service Area comprises funding for various outside agencies which are not County departments. They are non-profits, some of which provide services that impact the same clientele of some County departments such as Public Health or Social Services.

Chart 22 - Special Appropriations Service Area



Overview of Changes in Revenues, Expenditures, and County Dollars

The adopted FY 2013 budget for Special Appropriations reflects most agencies receiving a 10% reduction from their FY 2012 allocations. Special Appropriations is also where accounts pass-through funding for the JCPC agencies that the Youth Services department will administer effective July 1, 2012 are shown. JCPC funds for FY 2013 total \$737,220. The revenue offset is found on the revenue side of the Special Appropriations department. In addition, under the Social Services category, \$350,000 of the funding is pass-through state dollars for Elderly and Disabled Transportation Assistance for County residents.

Of note in Special Appropriations is that the County's share of Transaid (a city operated function) increases by \$43,940 due primarily (according to the City of Winston-Salem) to increased fuel and maintenance costs.

Top Ten County Dollar Changes and Personnel Changes

Some benefit can be gained from seeing a ranking of changes in County dollars. Normally, only increases or decreases over \$500,000 are included in this section for top County dollar increases or decreases. With the tables below, one can see the impact of continued belt tightening. It is a testament to the commitment of department managers to continue to provide excellent services with limited resources. Increases in the first chart are due to the normal costs of doing business and some required expenditures such as the elections and operating assistance to the Community College and the School System.

Some of the departments reflected in the Bottom County Dollar change chart reflect departments impacted by revenue increases from grants or fees, as is the case with Public Health and Youth Services, or reductions in operating and/or personnel expenses as is the case of the Sheriff and Inspections.

Top 10 County Dollars Change, by Department

Department	Change FY 12 to FY 13	
	\$	%
Debt	\$1,493,754	2.9%
WS/FC Schools	653,504	0.6%
Environmental Assistance & Protection	576,318	93.2%
Management Information Services	513,545	6.6%
Forsyth Technical Community College	455,621	5.9%
Board of Elections	234,396	25.3%
General Services	197,276	1.7%
Finance	88,428	4.4%
Economic Development	73,775	4.9%
Tax	65,019	1.5%

Bottom 10 County Dollars Change, by Department

Department	Change FY 12 to FY 13	
	\$	%
Non-Departmental	(1,896,821)	0.7%
Sheriff	(1,011,021)	-2.8%
Public Health	(668,508)	-8.0%
Inspections	(187,800)	-38.74%
Emergency Services	(140,047)	-2.7%
Youth Services	(127,160)	-20.4%
Register of Deeds	(107,860)	-7.48%
Parks & Recreation	(68,561)	-2.2%
Animal Control	(4,530)	-0.3%
Court Services	(2,607)	-1.4%

Personnel Changes by Service Area

The following table provides the position changes by service area for the FY 2013 adopted budget. Details about the changes are located within each service area.

Overview of Changes in Revenues, Expenditures, and County Dollars

Adopted Personnel Changes By Service Area

Service Area	Position Requests (FT)	Additions (FT)	Deletions (FT)	FT Net Δ	Additions (PT)	Deletions (PT)	PT Net Δ
Public Safety	25	10	-14	-4	0	0	0
Environmental Management	0	0	0	0	0	0	0
Health	7	9	-9	0	0	0	0
Social Services	6	0	0	0	0	0	0
Culture & Recreation	0	0	0	0	3	0	3
Community & Economic Development	1	0	0	0	0	0	0
Administration & Support	1	0	-6	0	0	-1	-1
Total	40	19	-29	-10	3	-1	2

Summary

As seen with many of the previous charts and throughout the overview, the FY 2013 budget was developed cautiously and with care. Department managers and employees are to be commended in their continued efforts to provide excellent customer service and the same high level of service with fewer resources. Even with difficult circumstances, the adopted budget pushes forward the message of consistently seeking new and innovative opportunities to ensure Forsyth County continues to be a great place to live, work, and play.

The next section provides information on the County's fund structure and goes into financial details of the budget.

Forsyth County Fund Structure

Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
General			
General	G	General	Yes
Primary operating fund for the County Accounts for resources traditionally associated with government and are not required legally to be accounted for in another fund.			
Major Capital Project Funds			
2007 School Facilities Fund	G	Capital Projects	No
Accounts for the construction of and renovation to school facilities and the related acquisition of land, furnishings, and equipment, financed by proceeds of school facilities bonds authorized by a 2006 referendum.			
2009 Educational Facilities Fund	G	Capital Projects	No
Accounts for the use of proceeds of educational facilities bonds authorized by a 2008 referendum. Projects include acquisition by Forsyth Technical Community College of existing facilities from the Winston-Salem/Forsyth County Schools and the renovation and equipping of those facilities for community college purposes, and the acquisition, construction, renovation, and equipping of replacement facilities by the Winston-Salem/Forsyth County Schools for public school educational and administrative purposes.			
Non-Major Governmental Funds			
			Yes
Fire Tax Districts Fund	G	Special Revenue	Section 7 of Ordinance
Accounts for property tax collections and other revenue sources for distribution to the County's 22 Fire Tax Districts and 2 Service Districts.			
Law Enforcement Equitable Distribution Fund	G	Special Revenue	Yes
Accounts for the expenditure of funds distributed to the County through the Federal Equitable Sharing Program and from the North Carolina unauthorized substance tax. Expenditures are restricted to law enforcement purposes.			
Emergency Telephone System Fund	G	Special Revenue	Yes
Accounts for distributions to the County from the 911 Fund administered by the State 911 Board. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State statute.			
Moser Bequest for the Elderly Fund	G	Special Revenue	Yes
Accounts for the bequest of Odis Moser to the Department of Social Services, the use of which is restricted for the care of the elderly.			
			Partially, reflected in other financing sources
State Public School Building Capital Fund	G	Special Revenue	as transfer in
Accounts for capital expenditures by the Winston-Salem/Forsyth County Schools, finance by grant monies from the State Public School Building Capital Fund, transfer from the Schools Facilities Funds, and lottery proceeds, and for transfers to the General Fund of lottery proceeds approved to fund debt service.			

Forsyth County Fund Structure

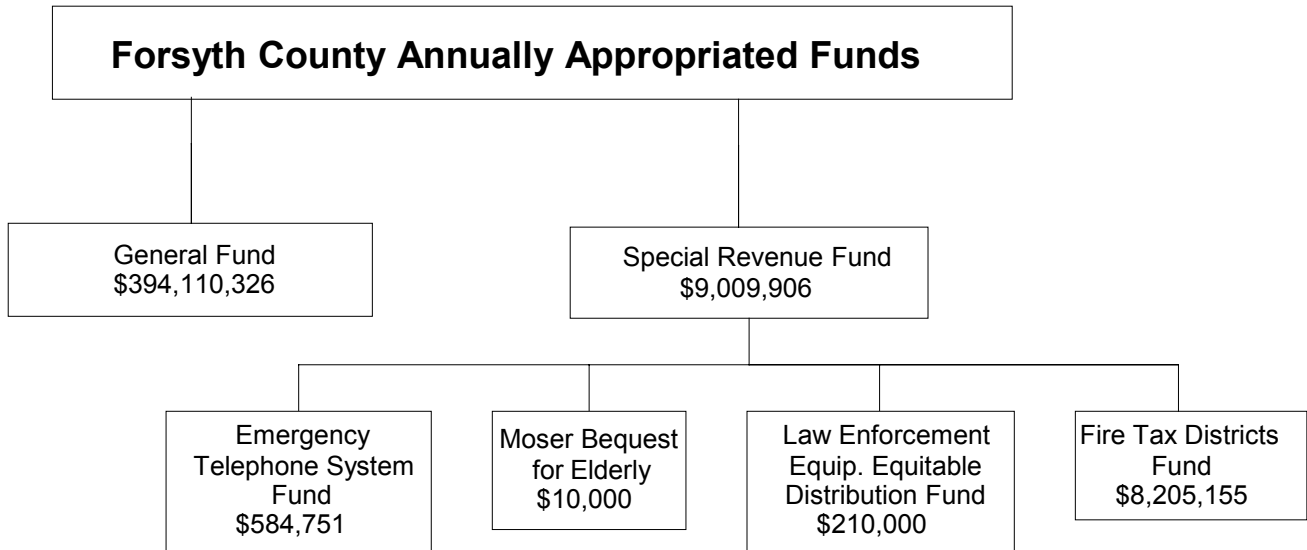
Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
<u>2009 Housing Fund</u>	G	Special Revenue	No
Accounts for the use of state and federal grants initiated in FY 2009 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, downpayment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<u>2010 Housing Fund</u>	G	Special Revenue	No
Accounts for the use of state and federal grants initiated in FY 2010 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, downpayment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<u>2011 Housing Fund</u>	G	Special Revenue	No
Accounts for the use of state and federal grants initiated in FY 2011 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, downpayment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<u>2012 Housing Fund</u>	G	Special Revenue	No
Accounts for the use of state and federal grants initiated in FY 2012 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, downpayment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<u>2013 Housing Fund</u>	G	Special Revenue	No
Accounts for the use of state and federal grants initiated in FY 2013 for rehabilitation and reconstruction of sub-standard dwellings in Forsyth County, downpayment assistance for Forsyth County citizens who meet eligibility requirements, and other housing rehabilitation and first-time home buyer related purposes.			
<u>2009 Justice Assistance (Non-ARRA Fund)</u>	G	Special Revenue	No
Accounts for the 2009 Edward Byrne Memorial Justice Assistance Grant activities.			
<u>2009 Recovery Act Justice Assistance Fund</u>	G	Special Revenue	No
Accounts for the 2009 Edward Byrne Memorial Justice Assistance Grant activities.			
<u>2011 Justice Assistance Trust Fund</u>	G	Special Revenue	No
Accounts for the 2011 Edward Byrne Memorial Justice Assistance Grant activities.			
Capital Project Funds			
<u>2006 2/3rds Bonds CPO</u>	G	Capital Project	No
Accounts for the proceeds of general obligation 2/3rds bonds to finance construction or repair work and equipment & land acquisition for Government Center renovations; Emergency Medical Services facility renovations; Tanglewood Maintenance Center; Lewisville Branch Library; and Public Health facility renovations.			

Forsyth County Fund Structure

Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
<u>2007 Forsyth Technical Community College CPO</u>	G	Capital Project	No
Accounts for the proceeds of general obligation bonds authorized by a 2006 referendum used for capital improvement projects of the Community College.			
<u>2008 Pay-Go CPO</u>	G	Capital Project	No
Accounts for renovations at the Social Services facility, jail technology improvements, the purchase of POD buildings for the School System, improvements to Tanglewood Park campground, and a financial system upgrade, funded by transfer from the General Fund.			
<u>2008 Schools Facilities CPO</u>	G	Capital Project	No
State legislation providing Medicaid relief to counties included a reduction in Public School Building Capital Fund (AMD) monies and required counties to replace these funds in order to hold harmless the local school system. This fund accounts for the expenditure of the replacement funds required of Forsyth County, provided by transfers from the General Fund and restricted to the allowable uses of ADM funds.			
<u>2009 2/3rds Bonds CPO</u>	G	Capital Project	No
Proceeds of general obligation 2/3rds bonds to finance School capital maintenance projects, shelter replacements at Tanglewood Park, pharmacy renovations, roof and elevator replacements at the Hall of Justice, and Triad Park development.			
<u>2009 Phillips Building (Phase 1A & 1B) CPO</u>	G	Capital Project	No
Accounts for the proceeds of certificates of participation used for the acquisition of an existing building, asbestos abatement, engineering and architectural services, and renovation/rehabilitation of two floors of the building for public safety purposes.			
<u>2010 Pay-Go CPO</u>	G	Capital Project	No
Accounts for renovations at the Government Center, technology improvements, fleet vehicle purchases, emergency medical equipment purchases, and improvements to the Tanglewood Park Aquatic Center funded by a transfer from the General Fund.			
<u>2010 FTCC 2/3rds Bond Capital Improvement CPO</u>	G	Capital Project	No
Accounts for the proceeds of general obligation 2/3rds to finance community college maintenance projects.			
<u>2010 2/3rds Bonds CPO</u>	G	Capital Project	No
Proceeds of general obligation 2/3rds bonds to finance energy efficiency projects and park maintenance projects.			
<u>2010 WSFC Schools 2/3rds Capital Maintenance CPO</u>	G	Capital Project	No
Proceeds of general obligation 2/3rds bonds to finance School capital maintenance projects.			
<u>2011 Information Systems CPO</u>	G	Capital Project	No
This fund accounts for installment purchase proceeds used for the acquisition of equipment and software to provide apparatuses necessary for enterprise edge connectivity, data protection and storage, and voice services.			

Forsyth County Fund Structure

Fund	*Category	Type	Appropriated in Budget Ordinance?
*(G-Governmental; F-Fiduciary; P-Proprietary)			
<u>2011 Pay-Go CPO</u>	G	Capital Project	No
This fund accounts for the design phase of the Hall of Justice Renovation Project and the County's share of the Forsyth County/Winston-Salem Public Safety Firearms Training Facility.			
Agency Funds			
<u>Tax Agency Funds</u>	F	Agency	No
This fund is used to account for the collection of various taxes by the County/City Tax Collector that are remitted to other funds and to other local governments and authorities and the 3% interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the NC Department of Motor Vehicles.			
<u>Fines & Forfeitures Fund</u>	F	Agency	No
This fund is used to account for legal fines and forfeitures that the County is required to remit to the Winston-Salem/Forsyth County Schools.			
<u>Social Services Protective Payee Fund</u>	F	Agency	No
This fund is used to account for monies held by the Department of Social Services as an agent for clients in DSS custody (primarily older adults).			
Agency Funds			
<u>Employee Health Benefits</u>	P	Internal Service	Financial Plan is prepared & adopted as part of the Budget Ordinance.
Accounts for the single employer defined Healthcare Plan. The Board of Commissioners established and may amend the provisions of the Plan.			
<u>LEO Separation Allowance Pension</u>	F	Pension Trust	No
Accumulates resources for pension benefit payments to qualified public safety employees.			
<u>Healthcare Plan-Other Post Employee Benefits Fd</u>	F	Trust	No
Accounts for the activities of the Healthcare Plan Fund which accumulates resources to pay other post employment benefits for qualified retired County employees.			



FY 2013 All Funds - \$403,120,232

- 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 two service districts.
- The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff's Department.
- The Emergency Telephone System Fund is used to account for the \$0.60 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
- O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

Summary of Annually Budgeted Funds

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$15.1 million in Fund Balance has been appropriated with \$4,200,400 being additional Education Debt Leveling proceeds. The FY 13 costs for the existing current projects in the Capital Projects Ordinances are included in the General Fund Debt Service and in the operating costs of the related departments. Most debt for the County is shown in the General Fund, however, a small portion of debt for Public Safety is shown in the Emergency Telephone System Special Revenue fund as an allowable expense using E-911 funds.

Annually Budgeted

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Total</u>
Revenues	370,949,257	8,008,106	780,511	2,000	5,000	379,744,874
Ad Valorem Taxes	228,276,841	6,557,634	0	0	0	
Sales Taxes	52,500,789	1,450,472	0	0	0	
Other Taxes	745,950	0	0	0	0	
Licenses & Permits	774,270	0	0	0	0	
Intergovernmental	52,930,206	0	780,511	0	0	
Charges for Services	25,598,856	0	0	0	0	
Earnings on Investments	525,000	0	0	2,000	5,000	
Other Revenues	9,597,345	0	0	0	0	
Expenditures	394,110,326	6,754,683	584,751	0	0	401,449,760
Public Safety	61,789,173	6,754,683	546,229	0	0	
Environmental Management	2,510,522	0	0	0	0	
Health	29,658,140	0	0	0	0	
Social Services	50,892,641	0	0	0	0	
Education	123,726,131	0	0	0	0	
Culture & Recreation	15,192,698	0	0	0	0	
Community & Economic Development	3,870,717	0	0	0	0	
Administration & Support	27,437,975	0	0	0	0	
General Government	13,359,558	0	0	0	0	
Debt	64,061,477	0	38,522	0	0	
Special Appropriations	1,611,294	0	0	0	0	
Revenues Over/(Under) Expenditures	(23,161,069)	1,253,423	195,760	2,000	5,000	(21,704,886)
Other Financing Sources/(Uses)						
Operating Transfers In						
Fire Tax Districts	1,450,472	0	0	0	0	1,450,472
Law Enforcement Equitable Distribution	447,640	0	0	0	0	447,640
Multi-year Capital Project Ordinances	2,112,223	0	0	0	0	2,112,223
State Lottery Proceeds	4,066,636	0	0	0	0	4,066,636
Total Operating Transfers In	8,076,971	0	0	0	0	8,076,971
Operating Transfers to General Fund	0	(1,450,472)	0	(10,000)	(447,640)	(1,908,112)
Fund Balance (Appropriated)	(15,084,098)	(197,049)	195,760	(8,000)	(442,640)	(15,536,027)

Future Budget Projections

All Appropriated Funds

	<u>FY 2013 Adopted</u>	<u>FY 2014 Projection</u>	<u>FY 2015 Projection</u>	<u>FY 2016 Projection</u>	<u>FY 2017 Projection</u>
Expenditures					
		<i>Revaluation</i>			
1 Public Safety	70,422,733	72,196,844	74,359,809	76,591,303	78,893,662
2 Environmental Management	2,510,522	2,579,687	2,650,758	2,723,786	2,798,826
3 Health	29,658,140	30,475,223	31,314,817	32,177,542	33,064,035
4 Social Services	50,902,641	52,344,736	53,785,459	55,265,873	56,787,074
5 Education	123,726,131	127,134,792	130,637,363	134,236,429	137,934,650
6 Culture and Recreation	15,192,698	15,611,258	16,041,349	16,483,289	16,937,404
7 Community and Economic Development	3,870,717	3,977,355	4,086,932	4,199,527	4,315,224
8 Administration and Support	27,437,975	28,193,893	28,970,636	29,768,778	30,588,910
9 General Government	13,359,558	13,727,615	14,105,811	14,494,427	14,893,749
10 Special Appropriations	1,611,294	1,655,685	1,701,299	1,748,170	1,796,333
11 Debt Service	64,099,999	65,997,655	61,726,148	59,642,578	56,953,407
12 Total Expenditures	402,792,408	413,894,743	419,380,381	427,331,703	434,963,274

Revenues					
13 Public Safety	27,723,939	28,227,491	29,127,367	30,059,272	31,024,951
14 Environmental Management	1,018,785	1,034,067	1,049,578	1,065,321	1,081,301
15 Health	15,643,632	16,448,423	17,040,817	17,655,429	18,293,126
16 Social Services	36,050,458	37,247,983	38,492,729	39,782,130	41,117,320
17 Education	2,325,044	1,899,598	238,292	244,249	250,355
18 Culture and Recreation	5,166,992	5,244,497	5,375,609	5,510,000	5,647,750
19 Community and Economic Development	385,000	60,000	60,000	60,000	60,000
20 Administration and Support	1,050,050	990,050	1,031,090	1,036,707	1,060,914
21 General Government	301,352,453	309,364,998	314,621,302	318,368,291	323,858,238
22 Special Appropriations	1,097,220	1,057,608	1,057,608	1,057,608	1,057,608
23 Debt Service	10,978,835	12,320,028	11,285,989	12,492,696	11,511,711
24 Total Revenues	402,792,408	413,894,743	419,380,381	427,331,703	434,963,274

36 Long Term Debt Information					
37 Existing Debt (Gross)	15.9%	15.9%	14.7%	14.0%	13.1%
38 GROSS Existing Debt + Addition Debt Proposed CIP	15.9%	15.9%	14.7%	14.0%	13.1%
39 Existing Debt net of Revenue (EDLP not included)	57,417,417	59,627,806	55,281,221	53,121,071	50,353,789
40 Proposed CIP Debt	-	810,970	991,498	5,492,718	7,120,051
41 Debt net of Revenue with Proposed CIP <i>(Debt Revenue does not take into account EDLP or LDLP revenue)</i>	57,417,417	60,438,776	56,272,719	58,613,789	57,473,840
42 Existing LT debt net of revenue as % of Budget (excludes EDLP revenue) Debt Policy = 15% limit	14.3%	14.4%	13.2%	12.4%	11.6%
43 Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue)	14.3%	14.6%	13.4%	13.7%	13.2%

Future Budget Projections

All Appropriated Funds

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Expenditures					<i>Revaluation</i>
1 Public Safety	81,269,308	83,720,755	86,250,609	88,861,574	91,556,458
2 Environmental Management	2,875,934	2,955,166	3,036,581	3,120,239	3,206,202
3 Health	33,974,951	34,910,963	35,872,762	36,861,058	37,876,582
4 Social Services	58,350,183	59,956,356	61,571,951	63,252,672	64,995,287
5 Education	141,734,757	145,639,557	149,651,934	153,774,853	158,011,358
6 Culture and Recreation	17,404,030	17,883,512	18,376,204	18,882,470	19,402,683
7 Community and Economic Development	4,434,109	4,556,269	4,681,794	4,810,778	4,943,315
8 Administration and Support	31,431,636	32,297,579	33,187,379	34,101,693	35,041,197
9 General Government	15,304,073	15,725,701	16,158,945	16,604,124	17,061,569
10 Special Appropriations	1,845,822	1,896,674	1,948,928	2,002,621	2,057,793
11 Debt Service	54,420,929	53,046,369	50,376,901	48,978,498	47,715,733
12 Total Expenditures	443,045,732	452,588,901	461,113,988	471,250,581	481,868,177
Revenues					
13 Public Safety	32,025,791	32,023,004	34,100,143	35,201,101	36,357,510
14 Environmental Management	1,097,521	1,124,959	1,130,693	1,147,654	1,164,869
15 Health	18,954,808	19,641,414	20,353,920	21,093,342	21,860,738
16 Social Services	42,499,994	43,562,469	45,413,907	46,949,876	48,540,797
17 Education	256,614	263,029	270,605	276,345	283,254
18 Culture and Recreation	5,788,943	5,933,667	6,082,009	6,234,059	6,389,910
19 Community and Economic Development	60,000	60,000	60,000	60,000	60,000
20 Administration and Support	1,085,727	1,111,160	1,137,228	1,163,949	1,191,337
21 General Government	328,751,289	337,645,108	343,320,973	351,927,142	352,365,290
22 Special Appropriations	1,057,608	1,057,608	1,057,608	1,057,608	1,057,608
23 Debt Service	11,467,437	10,166,483	8,186,902	6,139,505	12,596,864
24 Total Revenues	443,045,732	452,588,901	461,113,988	471,250,581	481,868,177
36 Long Term Debt Information					
37 Existing Debt (Gross)	12.3%	11.7%	10.9%	10.4%	9.9%
38 GROSS Existing Debt + Addition Debt Proposed CIP	12.3%	11.7%	10.9%	10.4%	9.9%
39 Existing Debt net of Revenue (EDLP not included)	47,741,637	46,285,810	43,533,449	42,107,370	40,819,246
40 Proposed CIP Debt	15,972,308	22,532,100	27,020,299	29,733,068	36,137,515
41 Debt net of Revenue with Proposed CIP <i>(Debt Revenue does not take into account EDLP or LDLP revenue)</i>	63,713,945	68,817,910	70,553,748	71,840,438	76,956,761
42 Existing LT debt net of revenue as % of Budget (excludes EDLP revenue) Debt Policy = 15% limit	10.8%	10.2%	9.4%	8.9%	8.5%
43 Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue)	14.4%	15.2%	15.3%	15.2%	16.0%

Future Budget Projections

General Fund Only

	<u>FY 2013</u> <u>Adopted</u>	<u>FY 2014</u> <u>Projection</u> <i>Revaluation</i>	<u>FY 2015</u> <u>Projection</u>	<u>FY 2016</u> <u>Projection</u>	<u>FY 2017</u> <u>Projection</u>
Expenditures					
1 Public Safety	61,789,173	63,491,468	65,240,661	67,038,045	68,884,947
2 Environmental Management	2,510,522	2,579,687	2,650,758	2,723,786	2,798,826
3 Health	29,658,140	30,475,223	31,314,817	32,177,542	33,064,035
4 Social Services	50,892,641	52,294,736	53,735,459	55,215,873	56,737,074
5 Education	123,726,131	127,134,792	130,637,363	134,236,429	137,934,650
6 Culture and Recreation	15,192,698	15,611,258	16,041,349	16,483,289	16,937,404
7 Community and Economic Development	3,870,717	3,977,355	4,086,932	4,199,527	4,315,224
8 Administration and Support	27,437,975	28,193,893	28,970,636	29,768,778	30,588,910
9 General Government	13,359,558	13,727,615	14,105,811	14,494,427	14,893,749
10 Special Appropriations	1,611,294	1,655,685	1,701,299	1,748,170	1,796,333
11 Debt Service	64,061,477	65,961,514	61,690,340	59,607,061	56,918,207
12 Total Expenditures	394,110,326	405,103,226	410,175,425	417,692,928	424,869,359
Revenues					
13 Public Safety	19,163,146	19,437,474	19,923,411	20,421,497	20,932,036
14 Environmental Management	1,018,785	1,034,067	1,049,578	1,065,321	1,081,301
15 Health	15,643,632	16,448,423	17,040,817	17,655,429	18,293,126
16 Social Services	36,048,958	37,246,483	38,491,729	39,781,130	41,116,320
17 Education	2,325,044	1,899,598	238,292	244,249	250,355
18 Culture and Recreation	5,166,992	5,244,497	5,375,609	5,510,000	5,647,750
19 Community and Economic Development	385,000	60,000	60,000	60,000	60,000
20 Administration and Support	1,050,050	990,050	1,031,090	1,036,707	1,060,914
21 General Government	301,232,664	309,364,998	314,621,302	318,368,291	323,858,238
22 Special Appropriations	1,097,220	1,057,608	1,057,608	1,057,608	1,057,608
23 Debt Service	10,978,835	12,320,028	11,285,989	12,492,696	11,511,711
24 Total Revenues	394,110,326	405,103,226	410,175,425	417,692,928	424,869,359
Primary County Dollars					
25 Current Year Property Taxes	224,226,841	234,442,890	239,854,199	243,761,278	250,368,378
26 Other Ad Valorem Taxes	4,050,000	4,050,000	4,050,000	4,050,000	4,050,000
27 Other Taxes	745,950	745,950	745,950	745,950	745,950
28 Sales Taxes	52,500,789	53,813,309	55,158,641	56,537,607	57,951,048
29 Earnings on Investments	525,000	550,000	563,750	577,844	592,290
30 Hold Harmless	407,408	-	-	-	-
31 Fund Balance Appropriated - non-EDLP	10,683,698	8,000,000	8,000,000	8,000,000	8,000,000
32 Total Primary County Dollars (no Fund Balance)	282,455,988	293,602,149	300,372,540	305,672,679	313,707,666
33 Property Tax Rate without CIP	67.40	77.08	75.10	74.10	73.54
34 Additional Cents to fund CIP	0.00	0.27	0.31	1.67	2.09
35 Estimated Penny Equivalent	3,326,808	3,041,531	3,193,607	3,289,415	3,404,545
36 Long Term Debt Information					
37 Existing Debt (Gross)	16.3%	16.3%	15.0%	14.3%	13.4%
38 GROSS Existing Debt + Addition Debt Proposed CIP	16.3%	16.5%	15.3%	15.6%	15.1%
39 Existing Debt net of Revenue (EDLP not included)	57,378,906	59,591,665	55,245,413	53,085,554	50,318,589
40 <i>Proposed CIP Debt</i>	-	810,970	991,498	5,492,718	7,120,051
41 Debt net of Revenue with Proposed CIP	57,378,906	60,402,635	56,236,911	58,578,272	57,438,640
<i>(Debt Revenue does not take into account EDLP or LDLP revenue)</i>					
42 Existing LT debt net of revenue as % of Budget (excludes EDLP revenue) Debt Policy=15% limit	14.6%	14.7%	13.5%	12.7%	11.8%
43 Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue)	14.6%	14.9%	13.7%	14.0%	13.5%

Future Budget Projections

General

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Expenditures	<i>Revaluation</i>			
1 Public Safety	70,782,731	72,732,799	74,736,591	76,795,588
2 Environmental Management	2,875,934	2,955,166	3,036,581	3,120,239
3 Health	33,974,951	34,910,963	35,872,762	36,861,058
4 Social Services	58,300,183	59,906,356	61,556,780	63,252,672
5 Education	141,734,757	145,639,557	149,651,934	153,774,853
6 Culture and Recreation	17,404,030	17,883,512	18,376,204	18,882,470
7 Community and Economic Development	4,434,109	4,556,269	4,681,794	4,810,778
8 Administration and Support	31,431,636	32,297,579	33,187,379	34,101,693
9 General Government	15,304,073	15,725,701	16,158,945	16,604,124
10 Special Appropriations	1,845,822	1,896,674	1,948,928	2,002,621
11 Debt Service	54,386,053	53,011,819	50,346,463	48,948,438
12 Total Expenditures	432,474,279	441,516,395	449,554,361	459,154,535
Revenues				
13 Public Safety	21,455,338	21,991,722	22,541,516	23,105,055
14 Environmental Management	1,097,521	1,124,959	1,130,693	1,147,654
15 Health	18,954,808	19,641,414	20,353,920	21,093,342
16 Social Services	42,498,994	43,561,469	45,413,907	46,949,876
17 Education	256,614	263,029	269,605	276,345
18 Culture and Recreation	5,788,943	5,933,667	6,082,009	6,234,059
19 Community and Economic Development	60,000	60,000	60,000	60,000
20 Administration and Support	1,085,727	1,111,160	1,137,228	1,163,949
21 General Government	328,751,289	337,645,108	343,320,973	351,927,142
22 Special Appropriations	1,057,608	1,057,608	1,057,608	1,057,608
23 Debt Service	11,467,437	10,166,483	8,186,902	6,139,505
24 Total Revenues	432,474,279	442,556,619	449,554,361	459,154,535
Primary County Dollars				
25 Current Year Property Taxes	255,469,553	262,860,697	270,173,517	279,371,995
26 Other Ad Valorem Taxes	4,050,000	4,050,000	4,050,000	4,050,000
27 Other Taxes	745,950	745,950	745,950	745,950
28 Sales Taxes	59,399,824	60,884,819	62,406,940	63,967,113
29 Earnings on Investments	607,097	622,275	637,831	653,777
30 Hold Harmless	-	-	-	-
31 Fund Balance Appropriated - non-EDLP	8,000,000	8,000,000	8,000,000	8,000,000
32 Total Primary County Dollars (no Fund Balance)	320,272,424	329,163,741	338,014,238	348,788,835
33 Property Tax Rate without CIP	72.29	70.84	70.69	70.63
34 Additional Cents to fund CIP	4.52	6.07	7.07	7.52
35 Estimated Penny Equivalent	3,533,918	3,710,614	3,821,932	3,955,700
36 Long Term Debt Information				
37 Existing Debt (Gross)	12.6%	12.0%	11.2%	10.7%
38 GROSS Existing Debt + Addition Debt Proposed CIP	16.3%	17.1%	17.2%	17.1%
39 Existing Debt net of Revenue (EDLP not included)	47,706,761	46,251,260	43,503,011	42,077,310
40 Proposed CIP Debt	15,972,308	22,532,100	27,020,299	29,733,068
41 Debt net of Revenue with Proposed CIP	63,679,069	68,783,360	70,523,310	71,810,378
<i>(Debt Revenue does not take into account EDLP or L</i>				
42 Existing LT debt net of revenue as % of Budget (excludes EDLP revenue) Debt Policy=15% limit	11.0%	10.5%	9.7%	9.2%
43 Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue)	14.7%	15.6%	15.7%	15.6%

Future Budget Projections	Fund Only
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FY 2022

Projection

Revaluation

Expenditures	
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1 Public Safety	78,911,311
2 Environmental Management	3,206,202
3 Health	37,876,582
4 Social Services	64,995,287
5 Education	158,011,358
6 Culture and Recreation	19,402,683
7 Community and Economic Development	4,943,315
8 Administration and Support	35,041,197
9 General Government	17,061,569
10 Special Appropriations	2,057,793
11 Debt Service	47,686,052
12 Total Expenditures	469,193,349

Revenues	
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13 Public Safety	23,682,682
14 Environmental Management	1,164,869
15 Health	21,860,738
16 Social Services	48,540,797
17 Education	283,254
18 Culture and Recreation	6,389,910
19 Community and Economic Development	60,000
20 Administration and Support	1,191,337
21 General Government	352,365,290
22 Special Appropriations	1,057,608
23 Debt Service	12,596,864
24 Total Revenues	469,193,349

Primary County Dollars	
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25 Current Year Property Taxes	280,063,963
26 Other Ad Valorem Taxes	4,000,000
27 Other Taxes	710,950
28 Sales Taxes	65,566,291
29 Earnings on Investments	573,390
30 Hold Harmless	-
31 Fund Balance Appropriated - non-EDLP	8,000,000
32 Total Primary County Dollars (no Fund Balance)	350,914,594

33 Property Tax Rate without CIP	68.21
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34 Additional Cents to fund CIP	8.80
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35 Estimated Penny Equivalent	4,106,016
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36 Long Term Debt Information	
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37 Existing Debt (Gross)	10.2%
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38 GROSS Existing Debt + Addition Debt Proposed CIP	17.9%
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39 Existing Debt net of Revenue (EDLP not included)	40,789,565
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40 <i>Proposed CIP Debt</i>	36,137,515
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41 Debt net of Revenue with Proposed CIP	76,927,080
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(Debt Revenue does not take into account EDLP or L

42 Existing LT debt net of revenue as % of Budget (excludes EDLP revenue) Debt Policy=15% limit	8.7%
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43 Existing + proposed CIP LT debt net of revenue (excludes EDLP revenue)	16.4%
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Assumptions Used for Future Budget Projections

EXPENDITURES

General Assumptions

For FY 2013 and beyond, compensation increases, as well as health and other benefit increases are included for all service areas.

Personnel Related: For FY 2013, an average of 1.08% performance increases are included in the Adopted budget, however, performance increases awarded during FY 2012 are annualized in FY 2013. Employee Health Insurance is budgeted in all departments and reflects a 3.5% increase. Dental Insurance remains flat. The County contribution to the Local Government Retirement System is budgeted at a 0.14% decrease (\$411,802) from FY 2013. For FY 2014 and beyond, except as noted below, 3% per year is assumed for salary and wage increases and 5% increase in benefit-related costs (i.e. Health, Dental, and Retirement).

Non-Personnel Related for County Departments: Except as noted below, 3% per year assumed for all years after FY 2013.

Joint City/County Departments: Except as noted below, 5% per year increase assumed for all years after FY 2013.

Capital Improvement Plan (CIP): per Plan as described beginning on page 279 of this document. The CIP is shown as a plan only; however, the operating expenses related to CIP projects are included in the applicable department. The assumption is that the Board of Commissioners will follow the CIP as presented as long as it adheres to their adopted Debt Policy.

Special Revenue Funds: Expenses in three Special Revenue funds (Law Enforcement Equitable Distribution Fund, Emergency Telephone System Fund, and the O. Moser Bequest for the Elderly Fund) are assumed to remain constant for years beyond FY 2013. For the Fire Tax District Special Revenue Fund, the assumption for expenses beyond FY 2013 is an increase of 3%.

Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Animal Control

FY 2014 Includes the addition of \$250,000 to either contract with the City of Winston-Salem for call taking services or to add staff for telephone coverage, shelter assistance, and increase patrol capacity. If the latter, would include 2 non-sworn officers, 2 office staff, and 2 shelter attendants plus associated benefits and equipment/vehicles (for officers).

Interagency Communications

FY 2014–2016 Non-personnel cost projections based on General Assumptions at beginning of the Expenditure Assumptions section.

FY 2017 Assumptions include \$525,000 for the addition of 3 full-time positions, equipment, replacement supplies, etc. to provide a mini-in-house maintenance shop to handle maintaining radio system rather than continuing with a high cost outside maintenance contract. The cost assumption includes the costs of adding the 3 full-time positions and start up costs for maintenance shop and reducing the current maintenance contract by ¼.

Sheriff

FY 2013 Jail medical costs assume a budget to budget decrease of \$500,000 due to contract being bid. Food services contract assumed to decrease as well due to contract being bid. Decreases due to a lower jail population. Projected savings in food service contract is \$398,000.

FY 2013 Sheriff's position count decreases by a net of 8 due to the following: 1) elimination of CJPP Day Reporting Center (4 positions); 2) Victims Services Grant funding ends (2 positions); 3) Change in SRO program (8 positions – 1 Sergeant, 1 Corporal, 6 Deputies); Adopted budget includes addition of 2 full-time positions for Community Court Services and 4 full-time deputies for beginning of a mini-COPS program in Clemmons, Lewisville, & Rural Hall. County will appropriate \$100,000 for 2 years after which municipalities are expected to pick up 100% of costs.

FY 2014 & beyond Based on General Assumptions at beginning of this section. The Sheriff's Office will move to a new facility in FY 2013. Cost savings are anticipated in utilities however, projections assume no change in utility costs at this time. A potential issue may occur if jail population increases to the point additional space is needed. The new Public Safety facility has a minimum security jail space programmed into the plans; however, the finishing of this area is not a part of the current renovation program.

Assumptions Used for Future Budget Projections

Assumptions for Public Safety Service Area (Contd.)

Sheriff

Future Decisions In the near future, a decision on the most equitable means of providing law enforcement services within the County will have to be made. Options will include having municipal service districts to ensure those using the services pay for them or municipalities creating their own law enforcement departments.

Emergency Services

FY 2013 The adopted budget includes \$100,000 for the addition of 2 full-time and 2 part-time positions to complete the transition to 12 hour shifts. Positions are budgeted throughout the year.

FY 2014 & beyond Based on General Assumptions at beginning of this section.

Future Decisions In the near future, the decision on a new Emergency Medical Services building will need to be made. Access to major highways has been compromised with exit ramps being eliminated by the State Department of Transportation. Additional satellite substations may be one option since all positions will be 12 hour positions. CIP includes funds to renovate/improve substations and Fire Station in FY2019.

Assumptions for Environmental Management Service Area

Office of Environmental Assistance & Protection

FY 2013 Used to be Environmental Affairs Department. During FY 2012, four (4) full-time positions from the Public Health Department's Community Hygiene Division were moved to this department. Focus includes solid waste efforts, recycling, air quality and other environmental issues.

FY 2014 Based on General Assumptions at beginning of this section. Three (3) County recycling drop-sites and School Recycling program costs estimated at 80% of the actual contract cost.

FY 2015 & beyond Three (3) County recycling drop-sites & the School Recycling program costs estimated at 100% of actual contract cost. No additional positions assumed.

Inspections

FY 2013 Reflects a decrease of \$187,800 under FY 2012 budget due to diminished workload.

FY 2014 & beyond City/County department whose allocation is based on a formula. City administers this program. Assumption based on a 5% increase per year.

Assumptions for Health Service Area

Public Health

FY 2013 Includes a decrease of \$319,997 from the move of 4 full-time positions from the Community Hygiene division and the shifting of the contract for the County's 3 recycling drop-sites and School Recycling program to Environmental Assistance & Protection department.

Deletion of nine (9) full-time positions, seven of which were grant funded and two County-funded (2 Transportation Aides, 4 Community Hygiene positions shifted to EAP department, 1 Smart Start Dental position, 2 Health Educators). Addition of nine (9) full-time positions 100% funded by outside sources: (6 full-time for Nurse/Family Partnership Program and 3 full-time for Northwest Community Care Network).

Department requested 7 new positions (excluding the grant positions added above) in the Alternate Service Level document. These positions were not approved.

FY 2014 & beyond No new positions assumed in future years. Any position additions will more than likely have revenue associated with them.

CenterPoint Human Services

FY 2013 CenterPoint transitions to a Medicaid Waiver entity effective January 1, 2013. Funding will be on a per member per month basis. CenterPoint requested a 1-time allocation of \$1,535,000 to be repaid over a five year period. This request is a part of the Alternate Service Level document and was not funded by the Board. However, the Board will decide whether to provide this additional funding or not within a couple of months.

FY 2014 & beyond Funding assumed to remain constant for FY 2014 and beyond.

Assumptions Used for Future Budget Projections

Assumptions for Social Services Service Area

Department of Social Services

FY 2013 No new positions approved.
FY 2014 No new positions assumed. Anticipated changes to Medicaid program if Health Care Reform
& beyond comes to fruition in FY 2014. May change other aspects of department, however, projections maintain status quo.

Youth Services Department

FY 2013 Department will begin administrative oversight of the Juvenile Crime Prevention Council (JCPC). Budget & Management Department managed these duties in FY2012; however, these duties shifted effective July 1, 2012. Portion of Administrative Assistant's salary is offset with revenue for Administrative Services.
FY 2014 No additional positions assumed in future. Capital Improvement Plan includes renovations to
& beyond existing facility in FY2017 using 2/3rds Bond capacity.

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System

FY 2013 Utilization of the School Funding Formula devised by a workgroup will be used to calculate the
& beyond appropriation for the School System. Formula is based on a combination of the Resource and Enrollment Factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes on projected growth or declines in the County's ad valorem taxes and sales taxes.

Forsyth Technical Community College

FY 2013 **\$339,325** – Annualize operating costs for the 80,000 square foot Transportation Center. FY 2012 budget provided 1st half operating costs which have been annualized in FY 2013.
\$256,500 – Operating costs for Phase 1 Renovation of 90,000 square feet of space for offices and classrooms at the old School System Career Center. Slated to open January 1, 2013.
FY 2014 **\$256,500** – Annualize operating costs for Phase 1 operating costs for the 90,000 square feet of space opened January 1, 2013.
\$1,219,800 – Operating costs for Phase 2 (214,000 square feet) Renovation of the old Career Center.
\$323,400 – Operating costs for FTCC Downtown Research Park Technology building. Projected estimated to cost \$13 million and to be funded with private funds. A capital campaign for construction is underway.
FY 2015 **\$121,000** – Operating costs associated with an addition to the Northwest Forsyth Center campus.
FY 2016 **\$498,400** – Operating costs associated with opening a new Western Forsyth Campus.
FY 2018 **\$330,000** – Operating costs associated with opening additional space at the Downtown Research Park Technology Building and parking deck.

Assumptions for Culture & Recreation Service Area

Public Library System

FY 2014 Capital Improvement Plan includes the issuing of \$28 million of General Obligation bonds in
& beyond FY 2015 for the renovation/replacement of the Central Library branch. Construction assumed to begin in calendar year 2014. Bonds approved in November 2010. Projections assume operating expenses in the new facility are no different than current expenses.
FY 2017 Capital Improvement Plan includes issuance of \$12 million of General Obligation bonds to replace/renovate the Clemmons and Kernersville Branch libraries in FY2017. Construction assumed to begin in calendar year 2016.

Parks & Recreation

FY 2013 \$2 million of 2/3rds Bond money to be allocated to the Parks System for life cycle capital maintenance and repairs such as roofs, paving, shelters, and etc. 2/3rds bond funds made available to Parks & Recreation every other year to minimize impact on General Fund.

Assumptions Used for Future Budget Projections

Assumptions for Community & Economic Development Service Area

Economic Development

FY 2013	<\$33,000> – Continues Ferguson Group contract through December 2012. <\$10,688> – 10% funding reductions to Economic Development agencies: <\$727> reduction to Downtown Winston-Salem Partnership <\$766> reduction to Kernersville Chamber of Commerce <\$9,195> reduction to Winston-Salem Chamber of Commerce \$88,644 – Incentive payment 1 of 21 for Caterpillar, Inc. \$33,333 – Incentive payment 1 of 3 for TurboCare. \$30,000 – Incentive payment 1 of 5 for Pepsi Bottling Company. <\$34,515> – Decrease in incentive payment to Lowes – payment 6 of 12.
FY 2015	\$60,000 – Increase for payment to City of Winston-Salem for Magnolia Parking Deck – payment 12 of 21. \$141,525 – Increase in incentive payment for WFU Health Sciences PTRP project. Payment 7 of 16. \$207,922 – Increase for incentive payment to Caterpillar, Inc.
FY 2016 & beyond	Various economic development contracts will come in and out during the projection period. These contract amounts vary based on contract stipulations and will be factored into the operating budget for the department.

Planning

FY 2013	Reflects an increase of \$16,370 over FY 2012 budget due to employee pay and benefit increases.
FY 2014 & beyond	City/County department whose allocation is based on a formula. City administers this program. Assumption based on a 5% increase per year.

Assumptions for Administration & Support Service Area

Budget & Management, Human Resources, Attorney, County Manager & Commissioners

FY 2013 & beyond	No new initiatives or positions assumed for this departments during projection period. Assumptions based on information in Personnel and Non-personnel related sections on page 62.
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Management Information Services

FY 2013	Primary focus of department during this period will be on upgrading Microsoft Office software. \$500,000 included in the FY 2013 budget to begin transition and to upgrade hardware.
FY 2014 & beyond	No new positions are assumed during the remaining projection years. Assumptions based on information in Personnel and Non-personnel related sections on page 62.

Finance

FY 2013 & beyond	No new initiatives or positions assumed for this department during projection period. Assumptions based on information in Personnel and Non-personnel related sections on page 62.
Future Concern	Within the next 5 years, a new Financial Accounting, Budgeting, Fixed Assets, and Purchasing System will need to be purchased. The projections do not take into account any additional operating or purchasing costs for a new system.

Purchasing

FY 2013	Reflects an increase of \$49,730 over FY 2012 budget due to employee pay and benefit increases and increase in usage by the County.
FY 2014 & beyond	City/County department whose allocation is based on a formula. City administers this program. Assumption based on a 5% increase per year.

Assumptions for General Government Service Area

Register of Deeds, Board of Elections

FY 2013 & beyond	No new initiatives or positions assumed for these departments during projection period. Assumptions based on information in Personnel and Non-personnel related sections on page 62.
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Assumptions Used for Future Budget Projections

Assumptions for General Government Service Area (Contd.)

Tax Administration

FY 2014 & beyond The Tax Collector/Assessor is developing a five-year resource plan but it has not been produced. The plan may involve staffing reductions but without a point of reference, projections do not include any reductions at this time.

Assumptions for Special Appropriations Service Area

FY 2013 & beyond The Tax Collector/Assessor is developing a five-year resource plan but it has not been produced. The plan may involve staffing reductions but without a point of reference, projections do not include any reductions at this time.

FY 2014 & beyond Special appropriation agencies will come and go from the budget. It is the County's intent to minimize the number of Special Appropriation agencies receiving public funds; however, funding is a policy decision made by the Board of County Commissioners. FY 2014 and beyond holds all Special Appropriation agencies at the FY 2013 funding level.

Assumptions Used for Future Budget Projections

REVENUES

Assumptions for Public Safety Service Area

Emergency Services

All Years EMS fees are adjusted regularly to reflect costs. A fee increase was approved in FY2009. Another rate review will be done in FY2014 (calendar 2013) or FY2015.

Assumptions for Environmental Management Service Area

Environmental Assistance & Protection

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

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, revenue for Public Health for all future years of the projection period are calculated at the same overall percent of expenditures for the prior fiscal year. For FY2011, revenue as a percentage of expenses was 68%. This percentage is the same used for future fiscal years.

Assumptions for Social Services Service Area

Social Services

All Years Like Public Health, Social Services revenues are state and federal based to offset program expenses. With this in mind, revenue for Public Health for all future years of the projection period are calculated at the same overall percent of expenditures for the prior fiscal year. For FY2011, revenue as a percentage of expenses was 71%. This percentage is the same used for future fiscal years.

Assumptions for Culture & Recreation Service Area

Parks & Recreation

All Years County Management is expecting enterprise activities at Tanglewood Park such as Golf and Swimming to at least cover costs. For future years, revenues are assumed to increase by 1½% to 2%.

Assumptions for General Government Service Area

Non-departmental

All Years Current Year Property Taxes - Tax revenue on real & personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of other revenues & appropriated fund balance. The tax rate is determined by taking this amount & dividing it by the amount per penny the tax base supports.
Other Ad Valorem Taxes – Prior year taxes and interest on delinquent taxes assumed at 2% per year after FY 2013.
Sales Taxes – Assumes 3% growth due to overall economic activity for FY 2014 and beyond. FY 2013 assumes 2% growth.
Other Taxes – Occupancy and Vehicle Rental Gross Receipts Tax. Assumes FY 2013 budget amount for FY 2014 and beyond.
Earnings on Investments – Interest earned from investments. Statutes strictly limit what investments are allowed. FY 2014 and beyond assume 2% increase per year over FY 2013 base.
Other Financing Sources – Transfers from other County funds for use in the General Fund, primarily Capital Project Ordinances (CPOs) and transfers of sale tax revenue from the Fire Tax Districts.

Assumptions Used for Future Budget Projections

Assumptions for General Government Service Area (Contd.)

Non-Departmental

All Years Fund Balance Appropriated – The amount of fund balance appropriated, 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 policy of Forsyth County is for this percentage to remain 16%, as the budget grows, the unreserved fund balance also needs to grow. Each year, it is assumed that we will collect 100% of revenue budgeted and spend 98% of most expenditures (excluding payments to other agencies such as the School System, Forsyth Technical Community College, and CenterPoint Human Services, and Debt Service). It is the County's policy to allocate any fund balance over 16% to Pay-As-You-Go Capital Outlay/Projects.

Assumptions for Debt Service

Non-departmental

All Years Debt Service revenues include federal tax credit payments for Build America and Qualified School Construction Bonds, Lottery Proceeds, and Transfers from the Education Debt Leveling Plan (EDLP) reserves. EDLP reserves were established to level out education debt from the 2006 - \$250 million school bond and from the 2008 – \$62.5 million Schools & Forsyth Tech bond. Estimates assume these resources will be sufficient to cover all of the debt service from these bond issues through FY 2022.

All Funds

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY10-11 Prior Year Actual	FY 11-12 Current Year Original	Estimate	Request	FY 12-13 Continuation Recommend	Adopted
Funding Sources						
Taxes:						
Ad Valorem	234,253,068	232,873,138	234,231,731	249,674,267	236,063,925	234,506,651
Sales	49,565,057	50,529,230	53,722,700	53,951,261	53,951,261	53,951,261
Occupancy Tax	483,945	450,000	513,950	485,000	485,000	485,000
Gross Receipts	271,131	260,575	271,535	260,950	260,950	260,950
<i>Total Taxes</i>	<i>284,573,201</i>	<i>284,112,943</i>	<i>288,739,916</i>	<i>304,371,478</i>	<i>290,761,136</i>	<i>289,203,862</i>
Licenses & Permits	902,447	804,518	779,109	787,400	774,270	774,270
Intergovernmental	51,448,385	55,366,916	54,852,618	53,623,898	53,575,105	53,710,717
Charges for Services	22,884,593	24,460,267	23,480,748	25,869,875	25,598,856	25,598,856
Interest Earnings on						
Investments	558,113	699,086	567,071	532,000	532,000	532,000
Other Revenue	8,883,423	8,598,309	8,172,999	9,548,445	9,597,345	9,597,345
Operating Transfers In	10,557,558	6,614,275	7,940,475	7,839,331	7,839,331	8,076,971
Refund Bonds Issued	50,295,000	0	0	0	0	0
Premium on Refunding Bond	7,503,955	0	0	0	0	0
Total Revenue	437,606,675	380,656,314	384,532,936	402,572,427	388,678,043	387,494,021
Beginning Fund Balance	146,290,755	149,086,414	149,045,307	144,418,410	144,418,410	144,418,410
Total Available Resources	583,897,430	529,742,728	533,578,243	546,990,837	533,096,453	531,912,431
Expenditures						
Public Safety	65,464,735	68,891,215	67,146,235	73,132,031	68,452,285	68,762,261
Environmental Management	2,447,900	2,177,489	2,604,132	2,608,023	2,520,835	2,510,522
Health	26,333,448	29,978,137	26,026,855	31,989,978	29,703,800	29,658,140
Social Services	47,372,571	50,600,147	49,403,978	51,646,543	51,000,186	50,892,641
Education	118,780,862	120,468,130	120,428,134	123,861,693	123,732,761	123,726,131
Culture & Recreation	14,308,392	15,084,635	14,435,908	16,171,745	15,301,676	15,192,698
Community & Economic						
Development	3,281,984	3,782,702	7,721,797	4,171,632	3,917,702	3,870,717
Administration & Support	26,351,811	26,740,818	26,194,637	30,747,535	27,626,403	27,437,975
General Government	16,944,030	12,688,547	11,584,659	14,636,652	13,868,846	13,359,558
Special Appropriations	2,159,351	1,569,035	1,702,411	2,652,751	1,601,465	1,611,294
Operating Transfers Out	1,334,554	1,357,070	1,395,570	1,660,472	1,660,472	1,898,112
Payments to Escrow Agents	57,398,372	0	0	0	0	0
Human Services-If Only Prg	0	10,000	0	10,000	10,000	10,000
Debt	52,674,112	63,395,828	62,315,517	64,198,458	64,198,458	64,099,999
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
Total Expenditures/Uses	434,852,122	396,743,753	389,159,833	417,487,513	403,594,889	403,030,048
Ending Fund Balance	149,045,307	132,998,975	144,418,410	129,503,324	129,501,564	128,882,383
Total Commitments & Fund Balance	583,897,430	529,742,728	533,578,243	546,990,837	533,096,453	531,912,431
Fund Balance Utilized/ (Gained)	(2,754,552)	16,087,439	4,626,897	14,915,086	14,916,847	15,536,027

General Fund

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY10-11 Prior Year Actual	FY 11-12 Current Year Original	Estimate	Request	FY 12-13 Continuation Recommend	Adopted
Funding Sources						
Taxes:						
Ad Valorem	228,288,002	226,593,067	227,951,660	243,116,633	229,834,115	228,276,841
Sales	48,333,547	49,260,160	52,453,630	52,500,789	52,500,789	52,500,789
Occupancy Tax	483,945	450,000	513,950	485,000	485,000	485,000
Gross Receipts	271,131	260,575	271,535	260,950	260,950	260,950
<i>Total Taxes</i>	<i>277,376,625</i>	<i>276,563,802</i>	<i>281,190,775</i>	<i>296,363,372</i>	<i>283,080,854</i>	<i>281,523,580</i>
Licenses & Permits	902,447	804,518	779,109	787,400	774,270	774,270
Intergovernmental	50,525,874	54,509,470	53,884,283	52,843,387	52,794,594	52,930,206
Charges for Services	22,884,597	24,460,267	23,480,748	25,869,875	25,598,856	25,598,856
Interest Earnings on						
Investments	545,288	692,086	556,009	525,000	525,000	525,000
Other Revenue	8,883,423	8,598,309	8,172,999	9,548,445	9,597,345	9,597,345
Operating Transfers In	10,557,559	6,614,275	7,940,475	7,839,331	7,839,331	8,076,971
Premium on Refunding Bond	7,503,955	0	0	0	0	0
Refund Bonds Issued	50,295,000	0	0	0	0	0
Total Revenue	429,474,768	372,242,727	376,004,398	393,776,810	380,210,250	379,026,228
Beginning Fund Balance	143,602,555	146,271,086	146,271,086	141,605,243	141,605,243	141,605,243
Total Available Resources	573,077,323	518,513,813	522,275,484	535,382,053	521,815,493	520,631,471
Expenditures						
Public Safety	58,872,848	61,873,467	60,171,982	65,831,119	61,479,197	61,789,173
Environmental Management	2,447,900	2,177,489	2,604,132	2,608,023	2,520,835	2,510,522
Health	26,333,448	29,978,137	26,026,855	31,989,978	29,703,800	29,658,140
Social Services	47,372,571	50,600,147	49,403,978	51,646,543	51,000,186	50,892,641
Education	118,780,862	120,468,130	120,428,134	123,861,693	123,732,761	123,726,131
Culture & Recreation	14,308,392	15,084,635	14,435,908	16,171,745	15,301,676	15,192,698
Community & Economic						
Development	3,281,984	3,782,702	7,721,797	4,171,632	3,917,702	3,870,717
Administration & Support	26,351,811	26,740,818	26,194,637	30,747,535	27,626,403	27,437,975
General Government	16,944,030	12,688,547	11,584,659	14,636,652	13,868,846	13,359,558
Debt Service	52,554,663	63,276,059	62,195,748	64,159,936	64,159,936	64,061,477
Special Appropriations	2,159,351	1,569,035	1,702,411	2,654,511	1,601,465	1,611,294
Payment to Escrow Agents	57,398,372	0	0	0	0	0
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
Total Expenditures/Uses	426,806,232	388,239,166	380,670,241	408,479,367	394,912,807	394,110,326
Ending Fund Balance	146,271,086	130,274,647	141,605,243	126,904,446	126,902,686	126,521,145
Total Commitments & Fund Balance	573,077,319	518,513,813	522,275,484	535,383,813	521,815,493	520,631,471
Fund Balance Utilized/ (Gained)	(2,668,531)	15,996,439	4,665,843	14,700,797	14,702,557	15,084,098

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.

	FY10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u> <u>Adopted</u>	
Funding Sources						
Intergovernmental	857,446	857,446	857,446	780,511	780,511	780,511
Investment Earnings	1,413	0	1,480	0	0	0
Total Revenues	858,859	857,446	858,926	780,511	780,511	780,511
Beginning Fund Balance	137,995	286,527	308,548	353,524	353,524	353,524
Total Available Resources	996,854	1,143,973	1,167,474	1,134,035	1,134,035	1,134,035
Expenditures						
Salary	72,786	90,806	70,806	73,789	73,789	73,789
Maintenance Service	88,610	109,000	109,000	174,200	174,200	174,200
Other Purchased Services	282,105	263,056	267,625	250,600	250,600	250,600
Travel/Training	5,252	4,000	4,000	6,500	6,500	6,500
General Supplies	10,081	16,815	16,815	9,140	9,140	9,140
Equipment	39,995	190,000	161,936	0	0	0
Aid to the Government Ags.	70,028	64,000	64,000	32,000	32,000	32,000
Public Safety Expenditures	568,857	737,677	694,182	546,229	546,229	546,229
Debt	119,449	119,769	119,769	38,522	38,522	38,522
Total Expenditures/Uses	688,306	857,446	813,951	584,751	584,751	584,751
Ending Fund Balance	308,548	286,527	353,523	549,284	549,284	549,284
Total Commitments & Fund Balance	996,854	1,143,973	1,167,474	1,134,035	1,134,035	1,134,035

Fire Tax Districts Fund

Statement of Revenues, Expenditures & Changes In Fund Balance

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

	FY10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u> <u>Adopted</u>	
<u>Funding Sources</u>						
Taxes:						
Property	5,965,065	6,280,071	6,280,071	6,557,634	6,229,810	6,229,810
Sales	1,231,510	1,269,070	1,269,070	1,450,472	1,450,472	1,450,472
Total Taxes	7,196,575	7,549,141	7,549,141	8,008,106	7,680,282	7,680,282
Investment Earnings	3,972	0	3,215	0	0	0
Total Revenues	7,200,547	7,549,141	7,552,356	8,008,106	7,680,282	7,680,282
Beginning Fund Balance	1,043,806	1,199,547	1,001,478	1,004,693	1,004,693	1,004,693
Total Available Resources	8,244,353	8,748,688	8,553,834	9,012,799	8,684,975	8,684,975
<u>Expenditures</u>						
Public Safety-Fire Protection	6,023,030	6,280,071	6,280,071	6,754,683	6,426,859	6,426,859
Other Financing Uses -						
Operating Transfers out	1,219,845	1,269,070	1,269,070	1,450,472	1,450,472	1,450,472
Total Expenditures/Uses	7,242,875	7,549,141	7,549,141	8,205,155	7,877,331	7,877,331
Ending Fund Balance	1,001,478	1,199,547	1,004,693	807,644	807,644	807,644
Total Commitments & Fund Balance	8,244,353	8,748,688	8,553,834	9,012,799	8,684,975	8,684,975

Law Enforcement Equitable Distribution Fund

Statement of Revenues, Expenditures & Changes In Fund Balance

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

	FY10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>						
Intergovernmental	65,065	0	110,889	0	0	0
Interest	5,928	5,000	4,867	5,000	5,000	5,000
Total Revenues	70,993	5,000	115,756	5,000	5,000	5,000
Beginning Fund Balance	1,201,740	1,022,595	1,158,024	1,147,280	1,147,280	1,147,280
Total Available Resources	1,272,733	1,027,595	1,273,780	1,152,280	1,152,280	1,152,280
<u>Expenditures</u>						
Other Financing Uses - Operating Transfers Out	114,709	88,000	126,500	210,000	210,000	447,640
Total Expenditures/Uses	114,709	88,000	126,500	210,000	210,000	447,640
Ending Fund Balance	1,158,024	939,595	1,147,280	942,280	942,280	704,640
Total Commitments & Fund Balance	1,272,733	1,027,595	1,273,780	1,152,280	1,152,280	1,152,280

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.

	FY10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>					
Investment Earnings	1,512	2,000	1,500	2,000	2,000
Total Revenues	1,512	2,000	1,500	2,000	2,000
Beginning Fund Balance	304,659	306,659	306,171	307,671	307,671
Total Available Resources	306,171	308,659	307,671	309,671	309,671
<u>Expenditures</u>					
Other Financing Uses - Human Service-If Only	0	10,000	0	10,000	10,000
Total Expenditures/Uses	0	10,000	0	10,000	10,000
Ending Fund Balance	306,171	296,659	307,671	299,671	299,671
Total Commitments & Fund Balance	306,171	306,659	307,671	309,671	309,671

General Fund

Revenue Sources & Expenditure Uses

Revenue Sources

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 12-13</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Change \$</u>	<u>Change %</u>	<u>% Of Total Budget</u>
Property Tax	226,593,067	228,276,841	1,683,774	0.7%	57.9%
Sales Tax	49,260,160	52,500,789	3,240,629	6.6%	13.3%
Other Taxes	710,575	745,950	35,375	5.0%	0.2%
Licenses & Permits	804,518	774,270	(30,248)	(3.8%)	0.2%
Intergovernmental	54,509,470	52,930,206	(1,579,264)	(2.9%)	13.4%
Charges for Services	24,460,267	25,598,856	1,138,589	4.7%	6.5%
Earnings On Investments	692,086	525,000	(167,086)	(24.1%)	0.1%
Other Revenues	8,598,309	9,597,345	999,036	11.6%	2.4%
Other Financing Sources	6,614,275	8,076,971	1,462,696	22.1%	2.0%
Fund Balance	15,996,439	15,084,098	(912,341)	(5.7%)	3.8%
Total Revenue Sources	388,239,166	394,110,326	5,871,160	1.5%	100.0%

Expenditure Uses

	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 12-13</u>	<u>FY 12-13</u>	<u>FY 12-13</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Change \$</u>	<u>Change %</u>	<u>% Of Total Budget</u>
Personal Services	121,088,676	121,542,403	453,727	0.4%	30.8%
Professional & Technical Services	7,331,831	7,107,402	(224,429)	(3.1%)	1.8%
Purchased Property Services	5,322,442	5,529,618	207,176	3.9%	1.4%
Other Purchased Services	9,703,102	9,946,618	243,516	2.5%	2.5%
Training & Conference	706,707	783,480	76,773	10.9%	0.2%
Materials & Supplies	16,945,509	17,230,464	284,955	1.7%	4.4%
Other Operating Costs	26,342,752	26,387,729	44,977	0.2%	6.7%
PY Encumbrances	1,800,000	1,800,000	0	0.0%	0.5%
Contingency	956,582	1,218,275	261,693	27.4%	0.3%
Capital Outlay	1,798,672	2,161,552	362,880	20.2%	0.5%
Education Debt Leveling Plan	13,549,651	0	(13,549,651)	(100.0%)	0.0%
Existing/Committed Debt Service	49,726,408	64,061,477	14,335,069	28.8%	16.3%
Payments To Other Agencies	131,186,909	134,580,553	3,393,644	2.6%	34.1%
Other Financing Uses	1,779,925	1,760,755	(19,170)	(1.1%)	0.4%
Total Expenditure Uses	388,239,166	394,110,326	5,871,160	1.5%	100.0%

General Fund Budget Summary By Service Areas

Comparison of 2012-13 Adopted To 2011-12 Adopted Budget

	2012-13 <u>Adopted</u>	2011-12 <u>Adopted</u>	Increase <u>(Decrease)</u>	% <u>Diff.</u>	2012-13 Source of Funds		
					<u>Other</u>	<u>Inter-Govt'l</u>	<u>County</u>
<u>PUBLIC SAFETY</u>							
Animal Control	1,948,112	1,972,342	(24,230)	(1.2)	397,100	0	1,551,012
Emergency Management	360,810	335,870	24,940	7.4	0	12,925	347,885
Interagency Communications	1,421,850	1,424,053	(2,203)	(0.2)	78,645	556,500	786,705
Sheriff	41,040,054	41,233,967	(193,913)	(0.5)	4,434,845	1,920,158	34,685,051
Emergency Services	16,545,075	16,347,497	197,578	1.2	11,467,811	0	5,077,264
Court Services	473,272	559,738	(86,466)	(15.4)	0	295,162	178,110
Total Public Safety	61,789,173	61,873,467	(84,294)	(0.1)	16,378,401	2,784,745	42,626,027
<u>ENVIRONMENTAL MANAGEMENT</u>							
Environmental Assist. & Prot.	2,213,592	1,692,759	520,833	30.8	192,985	825,800	1,194,807
Inspections	296,930	484,730	(187,800)	(38.7)	0	0	296,930
Total Env. Management	2,510,522	2,177,489	333,033	15.3	192,985	825,800	1,491,737
<u>HEALTH</u>							
Medical Examiner	190,000	190,000	0	0.0	0	0	190,000
CenterPoint Human Services	6,258,706	6,258,706	0	0.0	0	95,000	6,163,706
Public Health	23,209,434	23,529,431	(319,997)	(1.4)	9,739,855	5,808,777	7,660,802
Total Health	29,658,140	29,978,137	(319,997)	(1.1)	9,739,855	5,903,777	14,014,508
<u>SOCIAL SERVICES</u>							
Social Services	49,517,956	49,229,604	288,352	0.6	469,750	34,701,908	14,346,298
Youth Services	1,374,685	1,370,543	4,142	0.3	300	877,000	497,385
Total Social Services	50,892,641	50,600,147	292,494	0.6	470,050	35,578,908	14,843,683
<u>EDUCATION</u>							
N.C. Cooperative Ext. Service	813,157	760,281	52,876	7.0	108,577	120,467	584,113
Forsyth Tech Comm. College	8,503,904	7,687,283	816,621	10.6	361,000	0	8,142,904
Schools	114,409,070	112,020,566	2,388,504	2.1	1,735,000	0	112,674,070
Total Education	123,726,131	120,468,130	3,258,001	2.7	2,204,577	120,467	121,401,087
<u>CULTURE & RECREATION</u>							
Library	7,297,201	7,289,715	7,486	0.1	124,380	262,965	6,909,856
Parks & Recreation	7,895,497	7,794,920	100,577	1.3	4,397,530	382,117	3,115,850
Total Culture & Recreation	15,192,698	15,084,635	108,063	0.7	4,521,910	645,082	10,025,706

General Fund Budget Summary By Service Areas

Comparison of 2012-13 Adopted To 2011-12 Adopted Budget

	2012-13 <u>Adopted</u>	2011-12 <u>Adopted</u>	Increase <u>(Decrease)</u>	% <u>Diff.</u>	2012-13 Source of Funds		
					<u>Other</u>	<u>Inter-Gov't</u>	<u>County</u>
<u>COMMUNITY & ECONOMIC DEVELOP.</u>							
Housing	433,216	435,346	(2,130)	(0.5)	0	60,000	373,216
Economic Development	1,909,291	1,835,516	73,775	4.0	0	325,000	1,584,291
Planning	1,528,210	1,511,840	16,370	1.1	0	0	1,528,210
Total Comm. & Econ. Dev.	3,870,717	3,782,702	88,015	2.3	0	385,000	3,485,717
<u>ADMINISTRATION & SUPPORT</u>							
Budget & Management	485,501	495,016	(9,515)	(1.9)	0	0	485,501
Management Info Services	8,341,532	7,830,437	511,095	6.5	18,750	0	8,322,782
Finance	2,167,657	2,079,229	88,428	4.3	49,700	0	2,117,957
General Services	12,872,855	12,840,679	32,176	0.3	281,600	700,000	11,891,255
Human Resources	1,078,856	1,067,946	10,910	1.0	0	0	1,078,856
Purchasing	147,140	97,410	49,730	51.1	0	0	147,140
Attorney	1,288,380	1,272,221	16,159	1.3	0	0	1,288,380
County Comm. & Manager	1,056,054	1,057,880	(1,826)	(0.2)	0	0	1,056,054
Total Admin. & Support	27,437,975	26,740,818	697,157	2.6	350,050	700,000	26,387,925
<u>GENERAL GOVERNMENT</u>							
Board of Elections	1,160,553	990,212	170,341	17.2	70	0	1,160,483
Non-Departmental	5,345,140	4,935,676	409,464	8.3	704,302	532,000	4,108,838
Register of Deeds	1,333,575	1,441,435	(107,860)	(7.5)	2,953,150	0	(1,619,575)
Tax Administration	5,520,290	5,321,224	199,066	3.7	1,155,410	0	4,364,880
Total General Government	13,359,558	12,688,547	671,011	5.3	4,812,932	532,000	8,014,626
SPECIAL APPROPRIATIONS	1,611,294	1,569,035	42,259	2.7	0	1,097,220	514,074
DEBT SERVICE	64,061,477	63,276,059	785,418	1.2	8,267,036	2,711,799	53,082,642
TOTAL	<u>394,110,326</u>	<u>388,239,166</u>	<u>5,871,160</u>	<u>1.5</u>	<u>46,937,796</u>	<u>51,284,798</u>	<u>295,887,732</u>

General Fund Expenditures By Service Area/Department

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>PUBLIC SAFETY</u>						
Animal Control	1,776,373	1,972,342	1,844,970	1,993,334	1,954,951	1,948,112
Emergency Management	296,193	335,870	464,540	381,035	377,035	360,810
Interagency Communications	1,413,375	1,424,053	1,393,235	1,454,443	1,429,974	1,421,850
Sheriff	40,018,945	41,233,967	40,006,790	44,278,914	40,584,723	41,040,054
Emergency Services	14,976,939	16,347,497	15,920,959	17,247,321	16,656,442	16,545,075
Court Services	391,023	559,738	541,488	476,072	476,072	473,272
Total Public Safety	58,872,848	61,873,467	60,171,982	65,831,119	61,479,197	61,789,173
<u>ENVIRONMENTAL MANAGEMENT</u>						
Environmental Assist. & Prot.	1,875,300	1,692,759	2,039,412	2,292,093	2,223,905	2,213,592
Inspections	572,600	484,730	564,720	315,930	296,930	296,930
Total Environ. Mngt.	2,447,900	2,177,489	2,604,132	2,608,023	2,520,835	2,510,522
<u>HEALTH</u>						
Medical Examiner	153,000	190,000	176,800	190,000	190,000	190,000
CenterPoint Human Svcs.	5,679,583	6,258,706	5,626,687	7,793,706	6,258,706	6,258,706
Public Health	20,500,866	23,529,431	20,223,368	24,006,272	23,255,094	23,209,434
Total Health	26,333,449	29,978,137	26,026,855	31,989,978	29,703,800	29,658,140
<u>SOCIAL SERVICES</u>						
Social Services	45,981,775	49,229,604	47,927,743	50,250,766	49,620,051	49,517,956
Youth Services	1,390,796	1,370,543	1,476,235	1,395,777	1,380,135	1,374,685
Total Social Services	47,372,571	50,600,147	49,403,978	51,646,543	51,000,186	50,892,641
<u>EDUCATION</u>						
N.C. Coop. Ext. Service	748,649	760,281	721,285	830,056	819,787	813,157
F. Tech. Comm. College	7,432,824	7,687,283	7,686,283	8,622,567	8,503,904	8,503,904
Schools	110,599,388	112,020,566	112,020,566	114,409,070	114,409,070	114,409,070
Total Education	118,780,861	120,468,130	120,428,134	123,861,693	123,732,761	123,726,131
<u>CULTURE & RECREATION</u>						
Library	7,142,327	7,289,715	7,175,224	7,806,491	7,349,698	7,297,201
Parks & Recreation	7,166,070	7,794,920	7,260,684	8,365,254	7,951,978	7,895,497
Total Culture & Rec.	14,308,397	15,084,635	14,435,908	16,171,745	15,301,676	15,192,698
<u>COMMUNITY & ECONOMIC DEVELOP.</u>						
Housing	383,190	435,346	436,304	523,267	436,513	433,216
Economic Development	1,495,737	1,835,516	5,877,539	2,094,155	1,952,979	1,909,291
Planning	1,403,057	1,511,840	1,407,954	1,554,210	1,528,210	1,528,210
Total Comm. & Ec. Dev.	3,281,984	3,782,702	7,721,797	4,171,632	3,917,702	3,870,717

General Fund Expenditures By Service Area/Department

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>ADMINISTRATION & SUPPORT</u>						
Budget & Management	524,340	495,016	502,138	496,789	491,489	485,501
Management Info Services	7,576,495	7,830,437	7,696,570	10,317,855	8,400,203	8,341,532
Finance	1,956,101	2,079,229	2,121,432	2,244,227	2,182,730	2,167,657
General Services	12,897,630	12,840,679	12,327,210	14,063,668	12,961,231	12,872,855
Human Resources	1,037,867	1,067,946	1,061,971	1,117,873	1,086,238	1,078,856
Purchasing	86,730	97,410	97,410	149,640	147,140	147,140
Attorney	1,263,108	1,272,221	1,280,129	1,293,518	1,293,407	1,288,380
County Comm. & Manager	1,009,542	1,057,880	1,107,777	1,063,965	1,063,965	1,056,054
Total Admin. & Support	26,351,813	26,740,818	26,194,637	30,747,535	27,626,403	27,437,975
<u>GENERAL GOVERNMENT</u>						
Board of Elections	772,500	990,212	1,024,629	1,169,860	1,167,384	1,160,553
Non-Departmental	9,882,793	4,935,676	4,006,723	6,344,900	5,808,565	5,345,140
Register of Deeds	1,396,121	1,441,435	1,406,270	1,346,102	1,343,518	1,333,575
Tax Administration	4,892,611	5,321,224	5,147,037	5,775,790	5,549,379	5,520,290
Total General Government	16,944,025	12,688,547	11,584,659	14,636,652	13,868,846	13,359,558
SPECIAL APPROPS.	2,159,353	1,569,035	1,702,411	2,652,751	1,601,465	1,611,294
DEBT SERVICE	52,554,663	63,276,059	62,195,748	64,159,936	64,159,936	64,061,477
LESS ESTIMATED ENCUMBRANCES	0	0	(1,800,000)	0	0	0
TOTAL	<u>369,407,861</u>	<u>388,239,166</u>	<u>380,670,241</u>	<u>408,477,607</u>	<u>394,912,807</u>	<u>394,110,326</u>

General Fund Revenues By Service Area/Department

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u> <u>Adopted</u>	
<u>PUBLIC SAFETY</u>						
Animal Control	365,946	416,800	404,110	413,300	397,100	397,100
Emergency Management	0	0	136,000	12,925	12,925	12,925
Interagency Communications	658,524	650,308	619,633	596,925	639,145	635,145
Sheriff	6,535,496	5,537,895	6,609,486	6,200,004	6,019,520	6,355,003
Emergency Services	10,552,479	11,130,186	11,183,077	11,467,811	11,467,811	11,467,811
Court Services	342,154	379,021	365,271	295,162	295,162	295,162
Total Public Safety	18,454,599	18,114,210	19,317,577	18,986,127	18,831,663	19,163,146
<u>ENVIRONMENTAL MANAGEMENT</u>						
Environmental Assist. & Prot.	1,003,625	1,074,270	1,020,350	1,018,785	1,018,785	1,018,785
Total Environ. Mngt.	1,003,625	1,074,270	1,020,350	1,018,785	1,018,785	1,018,785
<u>HEALTH</u>						
CenterPoint Human Svcs.	95,998	100,000	99,000	100,000	95,000	95,000
Public Health	12,487,513	15,200,121	12,886,714	15,609,732	15,548,632	15,548,632
Total Health	12,583,511	15,300,121	12,985,714	15,709,732	15,643,632	15,643,632
<u>SOCIAL SERVICES</u>						
Social Services	33,263,702	34,885,539	33,707,461	35,288,282	35,171,658	35,171,658
Youth Services	621,304	745,998	740,126	767,300	877,300	877,300
Total Social Services	33,885,006	35,631,537	34,447,587	36,055,582	36,048,958	36,048,958
<u>EDUCATION</u>						
N.C. Cooperative Ext. Svc.	221,326	192,828	255,944	229,044	229,044	229,044
Forsyth Technical Comm. Coll.	0	0	0	361,000	361,000	361,000
WS/FC Schools	0	0	0	1,735,000	1,735,000	1,735,000
Total Education	221,326	192,828	255,944	2,325,044	2,325,044	2,325,044
<u>CULTURE & RECREATION</u>						
Library	462,406	434,365	435,674	387,345	387,345	387,345
Parks & Recreation	4,007,532	4,610,509	4,209,910	4,785,568	4,779,647	4,779,647
Total Culture & Recreation	4,469,938	5,044,874	4,645,584	5,172,913	5,166,992	5,166,992
<u>COMM. & ECONOMIC DEVELOP.</u>						
Housing	13,000	60,000	13,000	60,000	60,000	60,000
Economic Development	0	325,000	4,367,023	325,000	325,000	325,000
Total Comm. & Ec. Dev.	13,000	385,000	4,380,023	385,000	385,000	385,000

General Fund Revenues By Service Area/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>ADMINISTRATION & SUPPORT</u>						
Budget & Management	15,500	15,500	15,500	0	0	0
Management Info Svcs.	28,353	21,200	23,275	18,750	18,750	18,750
Finance	141,722	49,700	342,152	49,700	49,700	49,700
General Services	1,046,764	1,146,700	1,053,051	1,021,600	981,600	981,600
Human Resources	2,075	0	125	0	0	0
County Attorney	48	0	48	0	0	0
County Comm. & Manager	90	0	0	0	0	0
Total Admin. & Support	1,234,552	1,233,100	1,434,151	1,090,050	1,050,050	1,050,050
<u>GENERAL GOVERNMENT</u>						
Board of Elections	17,944	64,125	45,845	70	70	70
Non-Departmental	284,462,252	294,817,749	289,392,557	311,780,128	298,497,610	297,124,034
Register of Deeds	2,699,659	2,615,210	2,752,044	2,753,150	2,753,150	2,953,150
Tax Administration	951,557	1,021,363	1,078,620	1,166,343	1,155,410	1,155,410
Total Gen. Government	288,131,412	298,518,447	293,269,066	315,699,691	302,406,240	301,232,664
SPECIAL APPROPS.	939,333	1,057,608	1,057,608	1,057,608	1,057,608	1,097,220
DEBT SERVICE	10,995,058	11,687,171	11,205,140	10,978,835	10,978,835	10,978,835
TOTAL	<u>371,931,360</u>	<u>388,239,166</u>	<u>384,018,744</u>	<u>408,479,367</u>	<u>394,912,807</u>	<u>394,110,326</u>

General Fund Expenditures By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>PERSONAL SERVICES</u>						
Animal Control	1,397,762	1,457,375	1,416,559	1,454,141	1,444,994	1,443,155
Interagency Communications	161,138	160,831	167,305	164,883	164,883	164,759
Sheriff	30,245,973	30,493,862	29,598,825	31,132,185	30,053,074	30,305,223
Emergency Services	12,713,217	13,381,289	12,917,040	14,032,460	13,771,548	13,757,181
Environmental Assist. & Prot.	1,735,511	1,540,691	1,749,901	1,853,689	1,851,189	1,841,051
Inspections	1,500	1,800	1,500	1,800	1,800	1,800
Public Health	14,774,595	16,238,657	14,750,765	16,752,678	16,412,660	16,389,100
Social Services	21,776,740	22,935,806	22,020,589	23,326,257	23,037,252	22,995,157
Youth Services	961,172	1,012,508	952,840	967,158	965,656	967,177
N.C. Cooperative Extension	598,661	539,946	506,732	544,140	547,486	545,556
Library	5,122,454	5,227,088	5,207,737	5,280,889	5,280,889	5,271,092
Parks & Recreation	4,205,440	4,413,469	4,267,185	4,426,045	4,426,045	4,418,564
Housing	278,250	327,269	335,901	366,932	347,427	346,630
Budget & Management	507,388	466,674	485,179	474,045	474,045	473,214
Management Info Services	4,667,914	4,716,441	4,599,060	4,656,487	4,343,288	4,332,617
Finance	1,621,462	1,630,994	1,643,719	1,715,337	1,654,236	1,651,763
General Services	5,679,881	5,843,978	5,655,943	5,939,277	5,916,268	5,902,892
Human Resources	868,394	874,494	879,631	902,399	890,934	889,752
Attorney	1,227,887	1,221,638	1,236,744	1,240,802	1,240,802	1,238,775
Board of Elections	541,887	625,033	621,074	610,306	609,528	609,397
Co. Commissioners & Mngr.	915,391	921,052	973,351	927,135	927,135	926,324
Register of Deeds	1,220,203	1,168,123	1,190,715	1,177,602	1,175,244	1,172,201
Tax Administration	4,125,675	4,258,873	4,128,165	4,292,036	4,263,912	4,254,823
Special Appropriations	1	0	0	0	0	0
Non-Departmental	2,714,742	1,630,786	2,875,500	2,180,535	1,644,200	1,644,200
Total Personal Services	118,063,238	121,088,676	118,181,960	124,419,218	121,444,495	121,542,403
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Animal Control	119,608	151,920	132,400	159,953	151,920	151,920
Interagency Communications	5,633	17,000	16,892	18,321	17,321	17,321
Sheriff	3,757,179	4,443,000	4,403,583	4,603,160	4,057,144	4,057,144
Emergency Services	55,140	78,664	74,490	106,683	85,053	78,519
Environmental Assist. & Prot.	3,958	1,750	1,750	2,100	1,750	1,750
Medical Examiner	153,000	190,000	176,800	190,000	190,000	190,000
Public Health	410,422	564,742	478,552	540,560	477,677	477,677
Social Services	125,925	157,000	327,651	203,000	203,000	203,000
Youth Services	65,928	79,030	75,930	81,286	81,286	81,286
N.C. Cooperative Extension	498	3,080	600	3,070	2,070	400
Library	20,341	20,965	20,355	20,355	20,355	20,355
Parks & Recreation	142,049	188,880	153,250	186,380	186,380	186,380
Housing	375	0	0	0	0	0
Budget & Management	4,635	650	635	650	650	650
Finance	123,383	162,500	162,500	162,500	162,500	161,000
General Services	796,213	830,150	829,950	805,000	805,000	805,000
Human Resources	49,015	45,700	43,000	48,000	48,000	47,000

General Fund Expenditures By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>PROFESSIONAL & TECH. SVCS. (Contd.)</u>						
Economic Development	61,052	66,000	130,999	66,000	66,000	33,000
Attorney	0	4,000	4,000	4,000	4,000	1,000
Board of Elections	87,544	76,800	78,521	218,000	218,000	218,000
Co. Commissioners & Mngr.	0	3,000	3,000	3,000	3,000	3,000
Tax Administration	44,519	176,000	218,000	472,000	322,000	302,000
Non-Departmental	71,650	71,000	80,000	71,000	71,000	71,000
Total Prof. & Tech Services	6,098,067	7,331,831	7,412,858	7,965,018	7,174,106	7,107,402
<u>PURCHASED PROPERTY SERVICES</u>						
Animal Control	20,183	30,763	23,540	32,020	30,763	29,763
Interagency Communications	1,086,215	1,150,877	1,141,163	1,163,190	1,155,190	1,147,190
Sheriff	535,388	603,461	556,237	629,987	574,105	611,397
Emergency Services	157,317	255,267	248,727	285,146	252,364	252,364
Court Services	555	2,000	2,000	0	0	0
Environmental Assist. & Prot.	13,652	7,184	11,196	8,200	8,200	8,200
Public Health	236,377	259,361	242,817	257,245	246,979	246,979
Social Services	33,935	34,300	28,114	36,800	36,800	36,800
Youth Services	13,947	7,100	17,503	19,355	19,355	19,355
N.C. Cooperative Extension	4,324	7,802	30,520	10,320	10,320	10,320
Library	296,494	291,486	310,113	333,978	303,005	303,005
Parks & Recreation	576,074	690,986	667,528	703,479	695,316	695,316
Housing	80	0	0	0	0	0
Budget & Management	110	120	120	120	120	120
Management Info. Services	639,585	635,400	542,800	851,033	814,033	814,033
Finance	70	2,500	5	2,500	2,500	1,000
General Services	1,389,052	1,197,641	1,279,650	1,288,410	1,213,660	1,213,660
Human Resources	350	1,100	670	1,100	950	950
Attorney	2,837	4,380	4,380	4,380	4,380	4,380
Board of Elections	14,105	111,043	112,984	106,590	106,590	106,590
Co. Commissioners & Mngr.	85	450	150	450	450	450
Register of Deeds	12,845	22,500	22,660	22,000	22,000	22,000
Tax Administration	3,034	6,721	3,916	6,846	5,746	5,746
Total Purchased Prop. Svcs.	5,036,614	5,322,442	5,246,793	5,763,149	5,502,826	5,529,618
<u>OTHER PURCHASED SERVICES</u>						
Animal Control	21,579	40,222	27,606	39,955	39,955	35,955
Interagency Communications	82,647	10,960	10,750	15,900	11,100	11,100
Sheriff	1,724,435	2,022,104	1,841,872	2,410,910	1,927,339	1,928,839
Emergency Services	749,631	1,062,506	917,041	1,036,238	1,057,910	1,057,910
Court Services	381,515	533,238	533,238	473,358	473,358	470,558
Environmental Assist. & Prot.	22,623	38,350	34,655	38,785	35,505	35,330
Public Health	554,834	738,282	602,321	681,478	598,794	594,294
Social Services	1,455,846	1,446,500	1,970,069	1,618,502	1,617,002	1,557,002
Youth Services	93,347	75,640	81,950	87,862	85,050	85,050

General Fund Expenditures By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>OTHER PURCHASED SERVICES (Contd.)</u>						
N.C. Cooperative Extension	10,167	20,045	15,950	24,705	21,105	19,605
Library	352,228	388,030	361,540	460,379	384,897	377,697
Parks & Recreation	374,294	518,900	402,305	594,609	554,294	554,294
Housing	33,639	35,360	34,350	98,160	35,160	34,160
Budget & Management	1,844	16,000	2,600	11,000	6,000	1,000
Management Info. Services	1,095,210	1,079,050	1,146,950	1,532,450	1,397,750	1,349,750
Finance	165,298	213,250	256,492	293,950	293,950	292,950
General Services	163,795	330,050	304,099	378,026	376,076	376,076
Human Resources	48,525	74,500	70,800	76,800	76,800	76,300
Attorney	8,010	10,810	10,810	12,074	12,074	12,074
Board of Elections	67,586	110,666	104,238	132,440	132,440	132,440
Co. Commissioners & Mngr.	28,438	39,050	39,050	39,050	39,050	38,050
Register of Deeds	110,349	171,690	126,572	92,000	92,000	91,900
Tax Administration	598,010	727,899	710,981	824,584	814,284	814,284
Total Other Purchased Svcs.	8,143,850	9,703,102	9,606,239	10,973,215	10,081,893	9,946,618
<u>TRAINING & CONFERENCE</u>						
Animal Control	1,250	5,075	1,250	4,075	4,075	4,075
Interagency Communications	846	1,250	165	5,245	1,370	1,370
Sheriff	75,151	132,251	103,037	153,441	128,796	128,796
Emergency Services	36,994	43,500	34,900	100,255	35,414	35,414
Court Services	1,269	2,000	2,000	0	0	0
Environmental Assist. & Prot.	12,353	8,055	14,303	36,191	17,991	17,991
Inspections	1,412	1,300	1,300	1,300	1,300	1,300
Public Health	112,771	211,190	143,499	273,537	259,761	252,761
Social Services	45,516	71,000	35,842	48,000	45,000	45,000
Youth Services	12,565	42,492	14,543	24,170	24,170	20,170
N.C. Cooperative Extension	8,005	12,548	16,073	22,988	17,677	17,147
Library	22,850	23,510	19,952	22,205	21,555	21,555
Parks & Recreation	18,951	21,815	17,364	18,350	18,150	18,150
Housing	4,600	5,450	4,700	8,450	5,450	4,200
Budget & Management	7,667	6,700	8,766	6,700	6,500	6,500
Management Info Services	33,223	31,400	20,550	76,583	25,619	25,619
Finance	24,570	36,425	29,612	36,425	36,425	36,425
General Services	5,114	5,850	5,329	7,950	7,150	7,150
Human Resources	11,123	13,550	11,268	12,200	12,200	12,200
Attorney	8,962	11,419	9,579	11,919	11,808	11,808
Board of Elections	15,747	14,789	20,357	15,689	15,689	15,689
Co. Commissioners & Mngr.	36,028	49,400	49,400	49,400	49,400	49,400
Register of Deeds	4,902	5,500	2,750	3,300	3,300	750
Tax Administration	36,976	50,238	37,339	74,520	50,010	50,010
Non-Departmental	0	(100,000)	0	0	0	0
Total Training & Conference	538,845	706,707	603,878	1,012,893	798,810	783,480

General Fund Expenditures By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>MATERIALS & SUPPLIES</u>						
Animal Control	210,340	259,335	230,048	272,274	255,678	255,678
Interagency Communications	35,831	57,885	41,730	61,468	57,503	57,503
Sheriff	2,214,182	2,254,929	2,089,163	3,277,737	2,457,602	2,484,592
Emergency Services	955,134	922,235	922,586	1,016,745	926,903	868,837
Court Services	723	2,500	1,250	2,714	2,714	2,714
Environmental Assist. & Prot.	49,468	46,205	66,064	59,865	53,765	53,765
Public Health	4,271,220	5,303,494	3,775,775	5,392,944	5,178,538	5,167,938
Social Services	133,851	131,000	175,948	210,450	184,500	184,500
Youth Services	120,757	62,138	76,917	84,621	82,346	79,375
N.C. Cooperative Extension	79,019	93,889	94,972	126,544	123,519	122,519
Library	1,291,554	1,270,990	1,211,055	1,599,335	1,253,182	1,231,582
Parks & Recreation	1,409,246	1,504,060	1,484,793	1,628,600	1,565,095	1,565,095
Housing	2,877	4,670	3,700	5,670	4,670	4,420
Budget & Management	2,235	2,600	4,352	2,000	1,900	1,900
Management Infor. Services	1,068,224	1,194,870	1,229,835	1,806,787	1,500,960	1,500,960
Finance	18,154	25,000	23,018	25,000	25,000	16,400
General Services	3,091,790	3,589,175	3,104,574	3,535,855	3,435,530	3,435,530
Human Resources	39,270	34,550	35,362	33,300	33,300	28,600
Attorney	10,577	8,861	9,218	9,228	9,228	9,228
Board of Elections	44,306	45,245	43,920	68,300	68,300	61,600
Co. Commissioners & Mngr.	26,738	35,614	35,614	35,614	35,614	29,514
Register of Deeds	47,347	51,100	47,479	28,500	28,500	24,350
Tax Administration	45,911	45,164	27,984	54,294	43,864	43,864
Total Materials & Supplies	15,168,754	16,945,509	14,735,357	19,337,845	17,328,211	17,230,464
<u>OTHER OPERATING COSTS</u>						
Animal Control	5,652	27,652	13,567	30,916	27,566	27,566
Interagency Communications	41,068	25,250	15,230	25,436	22,607	22,607
Sheriff	626,684	563,809	494,421	637,347	575,880	576,080
Emergency Services	59,065	309,676	132,562	305,644	268,300	268,300
Court Services	6,961	10,000	3,000	0	0	0
Environmental Assist. & Prot.	1,745	20,524	8,350	19,785	18,087	18,087
Public Health	40,664	80,505	62,632	88,830	80,685	80,685
Social Services	22,409,955	24,398,998	23,369,530	24,787,757	24,476,497	24,476,497
Youth Services	111,960	44,635	225,325	80,325	71,272	71,272
N.C. Cooperative Extension	7,384	13,998	8,965	14,716	14,037	14,037
Library	36,417	41,896	36,482	45,450	41,915	41,915
Parks & Recreation	329,301	395,985	211,223	441,955	393,067	393,067
Housing	18,442	17,672	19,635	18,300	18,051	18,051
Budget & Management	461	2,272	486	2,274	2,274	2,117
Management Info Services	12,768	19,276	10,375	19,815	18,853	18,853
Finance	3,164	8,560	6,086	8,515	8,119	8,119
General Services	72,719	88,269	75,935	84,205	74,852	74,852

General Fund Expenditures By Object Level 1/Department

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		FY 12-13 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>	
<u>OTHER OPERATING COSTS (Contd.)</u>						
Human Resources	21,190	24,052	21,240	44,074	24,054	24,054
Attorney	4,835	11,113	5,398	11,115	11,115	11,115
Board of Elections	1,325	6,637	43,535	18,535	16,837	16,837
Co. Commissioners & Mngr.	2,862	9,314	7,212	9,316	9,316	9,316
Register of Deeds	475	2,522	1,150	2,700	2,474	2,374
Tax Administration	15,021	56,329	20,652	51,510	49,563	49,563
Special Appropriations	0	0	20,934	0	0	0
Non-Departmental	183,459	163,808	415,515	162,365	162,365	162,365
Total Other Operating Costs	24,013,577	26,342,752	25,229,440	26,910,885	26,387,786	26,387,729
<u>PRIOR YEAR ENCUMBRANCES</u>						
Non-Departmental	0	1,800,000	0	1,800,000	1,800,000	1,800,000
Total PY Encumbrances	0	1,800,000	0	1,800,000	1,800,000	1,800,000
<u>CONTINGENCY</u>						
Court Services	0	10,000	0	0	0	0
Social Services	0	55,000	0	20,000	20,000	20,000
N.C. Cooperative Extension	0	21,500	0	25,700	25,700	25,700
Library	0	10,000	0	30,000	30,000	30,000
Management Information Svcs	0	0	0	80,000	80,000	80,000
Non-Departmental	0	860,082	0	1,526,000	1,526,000	1,062,575
Total Contingency	0	956,582	0	1,681,700	1,681,700	1,218,275
<u>PROPERTY</u>						
Emergency Management	0	0	136,000	12,925	12,925	12,925
Sheriff	601,100	475,121	682,433	1,187,997	564,633	701,833
Emergency Services	290	40,410	419,663	105,200	0	0
Environmental Assist. & Prot.	35,990	30,000	23,000	69,828	33,768	33,768
Public Health	28,995	0	164,000	19,000	0	0
Youth Services	11,120	47,000	31,227	51,000	51,000	51,000
Library	0	15,750	7,990	13,900	13,900	0
Parks & Recreation	110,715	60,825	57,036	365,836	113,631	64,631
Management Info Services	59,571	154,000	147,000	1,294,700	219,700	219,700
General Services	1,699,066	955,566	1,071,730	2,024,945	1,132,695	1,057,695
Register of Deeds	0	20,000	14,944	20,000	20,000	20,000
Tax Administration	23,465	0	0	0	0	0
Total Property	2,570,312	1,798,672	2,755,023	5,165,331	2,162,252	2,161,552
<u>DEBT SERVICE</u>						
Debt	52,280,332	63,276,059	62,195,748	64,159,936	64,159,936	64,061,477
Total Debt Service	52,280,332	63,276,059	62,195,748	64,159,936	64,159,936	64,061,477

General Fund Expenditures By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Request	Continuation	Adopted
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>PAYMENTS TO OTHER AGENCIES</u>						
Emergency Management	296,193	335,870	328,540	368,110	364,110	347,885
Sheriff	238,858	245,430	237,219	246,150	246,150	246,150
Emergency Services	250,153	253,950	253,950	258,950	258,950	226,550
Environmental Assist. & Prot.	0	0	130,193	203,650	203,650	203,650
Inspections	569,688	481,630	561,920	312,830	293,830	293,830
Centerpoint Human Services	5,679,583	6,258,706	5,626,687	7,793,706	6,258,706	6,258,706
Public Health	70,982	133,200	3,007	0	0	0
N.C. Cooperative Ext. Svc.	40,591	47,473	47,473	57,873	57,873	57,873
Forsyth Technical Comm. Coll	7,432,824	7,687,283	7,686,283	8,622,567	8,503,904	8,503,904
WS/FC School System	110,599,388	110,285,566	110,285,566	112,674,070	112,674,070	112,674,070
Planning	1,403,057	1,511,840	1,407,954	1,554,210	1,528,210	1,528,210
Purchasing	86,730	97,410	97,410	149,640	147,140	147,140
Economic Development	1,434,685	1,769,516	5,746,540	2,028,155	1,886,979	1,876,291
Special Appropriations	2,159,352	1,569,035	1,681,477	2,652,751	1,601,465	1,611,294
Non-Departmental	543,666	510,000	635,708	605,000	605,000	605,000
Total Payments T/O Ags.	130,805,750	131,186,909	134,729,927	137,527,662	134,630,037	134,580,553
<u>OTHER FINANCING USES</u>						
WS/FC School System	0	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000
Housing	44,925	44,925	38,018	25,755	25,755	25,755
Non-Departmental	6,369,276	0	0	0	0	0
Total Other Financing Uses	6,414,201	1,779,925	1,773,018	1,760,755	1,760,755	1,760,755
LESS ESTIMATED						
ENCUMBRANCES	0	0	(1,800,000)	0	0	0
TOTAL GENERAL FUND	<u>369,133,538</u>	<u>388,239,166</u>	<u>380,670,241</u>	<u>408,477,607</u>	<u>394,912,807</u>	<u>394,110,326</u>

General Fund Revenues By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>TAXES</u>						
Parks & Recreation	0	0	5	0	0	0
Tax Administration	0	575	0	950	950	950
Non-Departmental	277,376,625	276,563,227	281,190,770	296,362,422	283,079,904	281,522,630
Total Taxes	277,376,625	276,563,802	281,190,775	296,363,372	283,080,854	281,523,580
<u>LICENSES & PERMITS</u>						
Animal Control	219,628	255,000	225,000	248,000	235,000	235,000
Sheriff	118,138	135,000	140,785	125,130	125,000	125,000
Emergency Services	11,060	15,000	12,000	15,000	15,000	15,000
Environmental Assist. & Prot.	275,389	193,000	191,000	191,920	191,920	191,920
Public Health	119,495	117,018	120,824	117,850	117,850	117,850
Register of Deeds	50,025	49,500	49,500	49,500	49,500	49,500
Non-Departmental	108,714	40,000	40,000	40,000	40,000	40,000
Total Licenses & Permits	902,449	804,518	779,109	787,400	774,270	774,270
<u>INTERGOVERNMENTAL</u>						
Debt	1,887,119	3,017,852	3,017,852	2,711,799	2,711,799	2,711,799
Emergency Management	0	0	136,000	12,925	12,925	12,925
Interagency Communications	542,090	554,478	540,988	520,000	560,500	556,500
Sheriff	2,156,392	2,133,698	2,556,221	1,833,906	1,820,158	1,920,158
Emergency Services	0	0	356,950	0	0	0
Court Services	342,154	379,021	365,271	295,162	295,162	295,162
Environmental Assist. & Prot.	718,520	880,000	819,000	825,800	825,800	825,800
CenterPoint Human Services	95,998	100,000	99,000	100,000	95,000	95,000
Public Health	4,274,694	6,060,965	5,718,546	5,826,777	5,808,777	5,808,777
Social Services	32,901,784	34,417,039	33,282,498	34,818,532	34,701,908	34,701,908
Youth Services	620,481	745,298	739,826	767,000	877,000	877,000
N.C. Cooperative Extension	149,294	114,706	101,254	120,467	120,467	120,467
Library	304,185	318,460	305,333	262,965	262,965	262,965
Parks & Recreation	317,432	368,871	331,162	388,038	382,117	382,117
Housing	13,000	60,000	13,000	60,000	60,000	60,000
Budget & Management	15,500	15,500	15,500	0	0	0
General Services	732,585	840,000	700,000	740,000	700,000	700,000
Economic Development	0	325,000	325,000	325,000	325,000	325,000
Board of Elections	17,747	64,125	37,750	0	0	0
Special Appropriations	939,333	1,057,608	1,057,608	1,057,608	1,057,608	1,097,220
Non-Departmental	4,497,569	3,056,849	3,365,524	2,177,408	2,177,408	2,177,408
Total Intergovernmental	50,525,877	54,509,470	53,884,283	52,843,387	52,794,594	52,930,206
<u>CHARGES FOR SERVICES</u>						
Animal Control	124,642	138,700	158,086	144,350	141,150	141,150
Interagency Communications	93,516	77,830	78,645	76,925	78,645	78,645
Sheriff	3,858,659	2,885,898	3,554,542	3,766,179	3,599,573	3,599,573
Emergency Services	7,837,892	8,706,500	8,311,000	8,716,500	8,716,500	8,716,500
Environmental Assist. & Prot.	9,020	600	896	600	600	600
Public Health	4,005,582	5,192,878	3,998,547	5,303,473	5,211,473	5,211,473

General Fund Revenues By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Continuation		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>CHARGES FOR SERVICES (Contd.)</u>						
Social Services	162,009	156,000	128,270	176,000	176,000	176,000
N. C. Cooperative Extension	2,837	0	36,000	24,000	24,000	24,000
Library	53,411	52,425	60,475	53,800	53,800	53,800
Parks & Recreation	2,901,944	3,453,388	3,210,954	3,639,655	3,639,655	3,639,655
Management Info. Services	27,507	20,800	23,000	18,000	18,000	18,000
Finance	47,136	49,700	49,700	49,700	49,700	49,700
General Services	182,181	219,500	209,300	208,100	208,100	208,100
Board of Elections	0	0	7,900	0	0	0
Register of Deeds	2,643,197	2,560,260	2,698,150	2,698,200	2,698,200	2,698,200
Tax Administration	934,814	945,788	955,058	994,393	983,460	983,460
Non-Departmental	250	0	225	0	0	0
Total Charges for Services	22,884,597	24,460,267	23,480,748	25,869,875	25,598,856	25,598,856
<u>EARNINGS ON INVESTMENTS</u>						
Social Services	728	500	269	0	0	0
Library	26	100	0	100	100	100
Finance	7	0	0	0	0	0
Register of Deeds	4,007	3,000	3,000	3,000	3,000	3,000
Non-Departmental	669,802	688,486	552,800	521,900	521,900	521,900
Total Earnings on Invest.	674,570	692,086	556,069	525,000	525,000	525,000
<u>OTHER REVENUES</u>						
Animal Control	21,676	23,100	21,024	20,950	20,950	20,950
Interagency Communications	22,918	18,000	0	0	0	0
Sheriff	287,598	235,150	255,784	262,632	262,632	262,632
Emergency Services	2,703,527	2,408,686	2,503,127	2,736,311	2,736,311	2,736,311
Environmental Assist. & Prot.	696	670	9,454	465	465	465
Public Health	4,087,738	3,829,260	3,048,797	4,361,632	4,410,532	4,410,532
Social Services	199,182	312,000	296,424	293,750	293,750	293,750
Youth Services	823	700	300	300	300	300
N.C. Cooperative Extension	69,195	78,122	118,690	84,577	84,577	84,577
Library	104,784	63,380	69,866	70,480	70,480	70,480
Parks & Recreation	788,156	788,250	667,789	757,875	757,875	757,875
Management Info. Services	846	400	275	750	750	750
Finance	94,579	0	292,452	0	0	0
General Services	131,998	87,200	143,751	73,500	73,500	73,500
Human Resources	2,075	0	125	0	0	0
Attorney	48	0	48	0	0	0
Board of Elections	197	0	195	70	70	70
County Commissioners & Mng	90	0	0	0	0	0
Register of Deeds	2,430	2,450	1,394	2,450	2,450	2,450
Tax Administration	16,743	75,000	123,562	171,000	171,000	171,000
Non-Departmental	348,130	675,941	619,942	711,703	711,703	711,703
Total Other Revenues	8,883,429	8,598,309	8,172,999	9,548,445	9,597,345	9,597,345

General Fund Revenues By Object Level 1/Department

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year	Current Year		Request	Continuation	
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>OTHER FINANCING SOURCES</u>						
Debt	9,107,939	4,697,056	4,215,025	4,066,636	4,066,636	4,066,636
Sheriff	114,709	148,149	102,154	210,000	210,000	447,640
Forsyth Tech Community Col	0	0	0	361,000	361,000	361,000
WS/FC Schools	0	0	0	1,735,000	1,735,000	1,735,000
Non-Departmental	1,461,162	1,769,070	3,623,296	1,466,695	1,466,695	1,466,695
Total Otr Financing Sources	10,683,810	6,614,275	7,940,475	7,839,331	7,839,331	8,076,971
<u>FUND BALANCE</u>						
Debt	0	3,972,263	3,972,263	4,200,400	4,200,400	4,200,400
Sheriff	0	0	0	2,157	2,157	0
Economic Development	0	0	4,042,023	0	0	0
Register of Deeds	0	0	0	0	0	200,000
Non-Departmental	0	12,024,176	0	10,500,000	10,500,000	10,683,698
Total Fund Balance	0	15,996,439	8,014,286	14,702,557	14,702,557	15,084,098
TOTAL GENERAL FUND	<u>371,931,360</u>	<u>388,239,166</u>	<u>384,018,744</u>	<u>408,479,367</u>	<u>394,912,807</u>	<u>394,110,326</u>



General Fund Expenditures At Object Levels 1 & 2

	FY 10-11 Prior Year Actual	FY 11-12 Current Year Original Estimate		Request	FY 12-13 Continuation Recommend	Adopted
<u>PERSONAL SERVICES</u>						
Salaries & Wages	84,819,142	84,983,102	83,846,484	87,223,655	85,051,035	85,073,836
Other Employee Comp.	1,520	3,300	51,508	3,300	3,300	3,300
Employee Benefits	33,226,344	36,081,509	34,264,028	37,168,573	36,366,470	36,441,577
Board Compensation	16,231	20,765	19,940	23,690	23,690	23,690
Total Personal Services	118,063,237	121,088,676	118,181,960	124,419,218	121,444,495	121,542,403
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Professional & Tech. Fees	6,098,067	7,331,831	7,412,858	7,965,018	7,174,106	7,107,402
Total Prof. & Tech Svcs.	6,098,067	7,331,831	7,412,858	7,965,018	7,174,106	7,107,402
<u>PURCHASED PROPERTY SERVICES</u>						
Maintenance Service	2,865,115	3,258,456	3,205,190	3,706,776	3,520,434	3,506,234
Rent	1,608,471	1,594,331	1,553,421	1,574,906	1,522,044	1,563,036
Utility Services	368,338	397,905	377,423	447,267	426,148	426,148
Construction Services	194,690	71,750	110,759	34,200	34,200	34,200
Total Purchased Prop. Svcs.	5,036,614	5,322,442	5,246,793	5,763,149	5,502,826	5,529,618
<u>OTHER PURCHASED SERVICES</u>						
Communications	1,092,921	1,146,507	1,054,382	1,240,968	1,175,574	1,175,574
Other Purchased Services	6,310,774	7,669,995	7,723,881	8,798,697	7,972,769	7,837,494
Insurance Premiums	740,155	886,600	827,976	933,550	933,550	933,550
Total Purchased Services	8,143,850	9,703,102	9,606,239	10,973,215	10,081,893	9,946,618
<u>TRAINING & CONFERENCE</u>	538,843	706,707	603,878	1,012,893	798,810	783,480
<u>MATERIALS & SUPPLIES</u>						
General Supplies	3,792,523	3,829,968	3,690,232	5,392,901	4,360,595	4,382,679
Energy	3,667,926	4,481,012	3,854,873	4,397,868	4,264,476	4,244,476
Operating Supplies	4,258,344	4,353,109	4,264,848	5,262,486	4,446,550	4,346,719
Inventory Purchases	3,449,961	4,281,420	2,925,404	4,284,590	4,256,590	4,256,590
Total Materials & Supplies	15,168,754	16,945,509	14,735,357	19,337,845	17,328,211	17,230,464
<u>OTHER OPERATING COSTS</u>						
Support & Assistance	22,218,447	24,220,240	23,110,077	24,564,205	24,252,945	24,252,945
Claims	1,253,117	1,562,598	1,307,588	1,746,249	1,563,785	1,563,628
Other Gen. & Administrative	542,013	559,914	811,775	600,431	571,056	571,156
Total Operating Exps.	24,013,577	26,342,752	25,229,440	26,910,885	26,387,786	26,387,729

General Fund Expenditures At Object Levels 1 & 2

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>PRIOR YR ENCUMBRANCES</u>	0	1,800,000	0	1,800,000	1,800,000	1,800,000
<u>CONTINGENCY</u>	0	956,582	0	1,681,700	1,681,700	1,218,275
<u>PROPERTY</u>						
Improvements O/T Bldgs.	0	0	0	18,500	18,500	18,500
Buildings	268,251	47,000	51,929	21,000	21,000	21,000
Vehicles	1,817,005	1,027,101	1,475,339	2,655,086	1,213,631	1,186,831
Equipment	485,056	724,571	1,227,755	2,470,745	909,121	935,221
Total Capital Outlay	2,570,312	1,798,672	2,755,023	5,165,331	2,162,252	2,161,552
<u>DEBT SERVICE</u>						
Principal	29,909,022	37,903,909	37,906,329	39,097,637	39,097,637	39,097,637
Interest	22,167,446	25,297,150	24,215,009	24,982,889	24,982,889	24,884,430
Fees	203,864	75,000	74,410	79,410	79,410	79,410
Total Debt Service	52,280,332	63,276,059	62,195,748	64,159,936	64,159,936	64,061,477
<u>PAYMENTS TO OTHER AGENCIES</u>						
Aid to Other Gov. Units	126,831,337	127,509,765	127,142,662	132,412,764	130,707,601	130,691,376
Other Contracts, Grants, Sub.	3,974,413	3,677,144	7,587,265	5,114,898	3,922,436	3,889,177
Total Pay. T/O Agencies	130,805,750	131,186,909	134,729,927	137,527,662	134,630,037	134,580,553
OPER. TRANSFERS OUT	6,414,201	1,779,925	1,773,018	1,760,755	1,760,755	1,760,755
LESS ESTIMATED ENCUMBRANCES	0	0	(1,800,000)	0	0	0
TOTAL	<u>369,133,537</u>	<u>388,239,166</u>	<u>380,670,241</u>	<u>408,477,607</u>	<u>394,912,807</u>	<u>394,110,326</u>

General Fund Revenues At Object Levels 1 & 2

	FY 10-11	FY 11-12		FY 12-13		
	Prior Year Actual	Current Year		Request	Continuation Recommend	Adopted
		Original	Estimate			
<u>TAXES</u>						
Ad Valorem Taxes	228,288,002	226,593,067	227,951,660	243,116,633	229,834,115	228,276,841
Sales Tax - Local Option	48,333,547	49,260,160	52,453,630	52,500,789	52,500,789	52,500,789
Occupancy Tax	483,945	450,000	513,950	485,000	485,000	485,000
Gross Receipts Tax	271,131	260,575	271,535	260,950	260,950	260,950
Total Taxes	277,376,625	276,563,802	281,190,775	296,363,372	283,080,854	281,523,580
<u>LICENSES AND PERMITS</u>						
Business Licenses	108,714	40,000	40,000	40,000	40,000	40,000
Non-Business Licenses	314,996	351,089	320,500	343,500	330,500	330,500
Permits	478,739	413,429	418,609	403,900	403,770	403,770
Total Licenses & Permits	902,449	804,518	779,109	787,400	774,270	774,270
<u>INTERGOVERNMENTAL</u>						
Federal Grants	1,057,677	1,068,303	1,019,260	888,559	888,559	888,559
Other Federal Revenue	1,853,825	2,631,936	2,838,467	2,631,136	2,628,936	2,628,936
State Pass-Thru of Fed. Grts.	35,830,238	38,136,908	38,018,023	38,465,938	38,331,314	38,331,314
State Grants	3,453,552	5,129,358	4,275,216	4,639,421	4,749,421	4,789,033
Other State Revenues	5,380,283	4,040,344	4,217,436	3,087,911	3,037,941	3,037,941
Local Government Grants	2,546,930	2,984,621	3,058,664	2,663,750	2,696,751	2,792,751
Other Local Govt. Revenue	403,369	518,000	457,217	466,672	461,672	461,672
Total Intergovernmental	50,525,874	54,509,470	53,884,283	52,843,387	52,794,594	52,930,206
<u>CHARGES FOR SERVICES</u>						
General Government	3,804,566	3,766,348	3,913,029	3,938,143	3,927,210	3,927,210
Risk Management	31,700	31,700	31,703	31,700	31,700	31,700
Public Safety Fees	11,921,823	11,814,528	12,108,613	12,710,104	12,542,018	12,542,018
Environmental Protection Fees	5,603	600	770	600	600	600
Health Fees	4,000,929	5,185,378	3,991,167	5,295,973	5,203,973	5,203,973
Welfare Fees	162,009	156,000	128,270	176,000	176,000	176,000
Culture & Recreation Fees	2,955,130	3,505,713	3,271,196	3,693,355	3,693,355	3,693,355
Cooperative Extension Fees	2,837	0	36,000	24,000	24,000	24,000
Total Chgs. For Services	22,884,597	24,460,267	23,480,748	25,869,875	25,598,856	25,598,856
<u>EARNINGS INVESTMENTS</u>						
	674,570	692,086	556,069	525,000	525,000	525,000
<u>OTHER REVENUES</u>						
Sale of Drugs & Med. Supplies	3,051,950	3,436,000	2,600,000	3,436,000	3,436,000	3,436,000
Sale of Merchandise	298,949	383,640	321,037	377,710	377,710	377,710
Other Sales	508,592	376,000	369,896	347,500	347,500	347,500
Rents	197,094	246,773	217,826	226,878	226,878	226,878
Other Grants & Gifts	283,846	595,000	381,980	995,612	995,612	995,612

General Fund Revenues At Object Levels 1 & 2

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u> <u>Adopted</u>	
<u>OTHER REVENUES (Contd.)</u>						
Refunds	30,694	21,100	28,936	36,000	36,000	36,000
Reimbursements	4,199,845	3,215,496	3,940,218	3,833,206	3,883,206	3,883,206
Overpayments	226	200	(98)	200	200	200
Miscellaneous Income	312,235	324,100	313,204	295,339	294,239	294,239
Total Other Revenues	8,883,431	8,598,309	8,172,999	9,548,445	9,597,345	9,597,345
<u>OTHER FINANCING SOURCES</u>						
Operating Transfers In	10,557,559	6,614,275	7,940,475	7,839,331	7,839,331	8,076,971
Proceeds of General LT Lia	126,251	0	0	0	0	0
Total Otr Financing Sources	10,683,810	6,614,275	7,940,475	7,839,331	7,839,331	8,076,971
<u>FUND BALANCE</u>						
Unreserved Fund Balance	0	15,996,439	3,972,263	14,702,557	14,702,557	14,884,098
Reserved Fund Balance	0	0	4,042,023	0	0	200,000
Total Fund Balance	0	15,996,439	8,014,286	14,702,557	14,702,557	15,084,098
 TOTAL	 <u>371,931,360</u>	 <u>388,239,166</u>	 <u>384,018,744</u>	 <u>408,479,367</u>	 <u>394,912,807</u>	 <u>394,110,326</u>