

All Funds

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY 05-06 Prior Year Actual	FY 06-07 Current Year Original	Estimate	Request	FY 07-08 Continuation Recommend	Adopted
Funding Sources						
Taxes:						
Ad Valorem	196,470,273	199,536,687	202,757,093	207,689,306	207,689,306	216,960,007
Sales	67,056,056	70,219,934	70,219,934	73,018,639	73,018,639	73,418,640
911 Charges	478,478	430,000	430,000	450,000	450,000	450,000
Occupancy Tax	493,107	450,000	450,000	493,107	493,107	525,107
Gross Receipts	188,985	150,000	150,000	150,000	150,000	150,000
<i>Total Taxes</i>	<i>264,686,899</i>	<i>270,786,621</i>	<i>274,007,027</i>	<i>281,801,052</i>	<i>281,801,052</i>	<i>291,503,754</i>
Licenses & Permits	1,704,474	1,437,090	1,381,524	1,680,520	1,450,520	1,450,520
Intergovernmental	44,663,844	41,924,240	43,745,145	47,265,392	46,642,399	46,812,508
Charges for Services	21,707,471	22,150,444	21,328,703	24,322,912	24,775,243	25,334,074
Interest Earnings on Investments	3,964,637	4,656,207	4,875,423	4,570,234	4,570,234	4,270,234
Other Revenue	7,286,701	7,904,095	7,119,175	7,883,640	7,828,640	7,844,029
Operating Transfers In	2,458,890	2,394,211	2,454,211	5,426,963	5,098,463	5,426,963
Proceeds of Gen. LT Liab.	0	0	0	0	0	0
Total Revenue	346,472,916	351,252,908	354,911,208	372,950,713	372,166,551	382,642,082
Beginning Fund Balance	95,942,314	90,995,312	104,157,037	107,638,089	107,638,089	107,626,684
Total Available Resources	442,415,230	442,248,220	459,068,245	480,588,802	479,804,640	490,268,766
Expenditures						
Public Safety	52,199,998	56,956,983	55,802,112	72,401,783	60,720,641	61,136,302
Environmental Management	2,044,266	2,235,097	2,101,325	2,227,040	2,178,910	2,178,910
Health	24,217,024	26,166,238	24,236,169	28,102,003	25,925,411	26,501,694
Social Services	58,085,227	59,482,540	59,760,580	62,775,825	61,768,297	63,871,593
Education	104,327,086	109,953,703	110,201,074	120,720,376	115,888,876	116,888,876
Culture & Recreation	15,232,936	16,401,243	15,643,114	17,900,308	16,430,194	16,450,194
Community & Economic Development	5,102,607	2,791,857	2,627,097	3,802,042	3,664,229	3,689,229
Administration & Support	65,015,990	67,435,142	67,476,042	75,416,713	72,446,231	72,494,031
General Government	8,271,286	14,499,876	11,062,468	21,307,089	17,224,578	24,692,069
Special Appropriations	1,695,674	1,753,418	1,865,964	4,749,833	2,651,408	2,771,408
Operating Transfers Out	2,066,099	2,394,211	2,454,211	3,255,318	2,926,818	3,255,318
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
Total Expenditures/Uses	338,258,193	360,070,308	351,430,156	412,658,330	381,825,593	393,929,624
Ending Fund Balance	104,157,037	82,177,912	107,638,089	67,930,472	97,979,047	96,639,142
Total Commitments & Fund Balance	442,415,230	442,248,220	459,068,245	480,588,802	479,804,640	490,568,766

General Fund

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY 05-06 Prior Year Actual	FY 06-07 Current Year Original	Estimate	Request	FY 07-08 Continuation Recommend	Adopted
Funding Sources						
Taxes:						
Ad Valorem	191,315,945	194,856,802	197,337,100	202,857,876	202,857,876	212,128,577
Sales	65,423,869	68,390,723	68,390,723	71,025,163	71,025,163	71,425,164
Occupancy Tax	493,107	450,000	450,000	493,107	493,107	525,107
Gross Receipts	188,985	150,000	150,000	150,000	150,000	150,000
<i>Total Taxes</i>	<i>257,421,906</i>	<i>263,847,525</i>	<i>266,327,823</i>	<i>274,526,146</i>	<i>274,526,146</i>	<i>284,228,848</i>
Licenses & Permits	1,704,474	1,437,090	1,381,524	1,680,520	1,450,520	1,450,520
Intergovernmental	43,952,348	41,924,240	43,575,286	47,265,392	46,642,399	46,812,508
Charges for Services	21,707,471	22,150,444	21,328,703	24,322,912	24,775,243	25,334,074
Interest Earnings on						
Investments	3,884,613	4,656,207	4,728,252	4,570,234	4,570,234	4,570,234
Other Revenue	7,286,701	7,904,095	7,119,175	7,883,640	7,828,640	7,844,029
Operating Transfers In	2,458,890	2,394,211	2,454,211	5,426,963	5,098,463	5,426,963
Proceeds to Gen. LT Liab.	0	0	0	0	0	0
Total Revenue	338,416,403	344,313,812	346,914,974	365,675,807	364,891,645	375,667,176
Beginning Fund Balance	94,247,871	88,722,792	101,537,430	104,795,448	104,795,448	104,784,043
Total Available Resources	432,664,274	433,036,604	448,452,404	470,471,255	469,687,093	480,451,219
Expenditures						
Public Safety	47,134,748	51,994,698	50,483,123	67,180,553	55,499,411	55,915,072
Environmental Management	2,044,266	2,083,086	2,101,325	2,227,040	2,178,910	2,178,910
Health	24,217,024	26,166,238	24,236,169	28,102,003	25,925,411	26,501,694
Social Services	58,085,227	59,482,540	59,760,580	62,775,825	61,768,297	63,871,593
Education	104,327,086	110,105,714	110,201,074	120,720,376	115,888,876	116,888,876
Culture & Recreation	15,232,936	16,401,243	15,643,114	17,900,308	16,430,194	16,450,194
Community & Economic						
Development	5,102,607	2,791,857	2,627,097	3,802,042	3,664,229	3,689,229
Administration & Support	65,015,990	67,435,142	67,476,042	75,416,713	72,446,231	72,494,031
General Government	8,271,286	14,499,876	11,062,468	21,307,089	17,224,578	24,692,069
Special Appropriations	1,695,674	1,753,418	1,865,964	4,749,833	2,651,408	2,771,408
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
Total Expenditures/Uses	331,126,844	352,713,812	343,656,956	404,181,782	373,677,545	385,453,076
Ending Fund Balance	101,537,430	80,322,792	104,795,448	66,289,473	96,009,548	94,998,143
Total Commitments & Fund Balance	432,664,274	433,036,604	448,452,404	470,471,255	469,687,093	480,451,219

Emergency Telephone System Fund

Statement of Revenues, Expenditures & Changes In Fund Balance

This fund is used to account for the .60¢/month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System.

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u> <u>Adopted</u>	
<u>Funding Sources</u>						
Taxes:						
911 Charges (Local)	478,478	430,000	430,000	450,000	450,000	450,000
Total Taxes	478,478	430,000	430,000	450,000	450,000	450,000
Investment Earnings	792	0	1,662	0	0	0
Total Revenues	479,270	430,000	431,662	450,000	450,000	450,000
Beginning Fund Balance	55,156	55,819	99,836	101,498	101,498	101,498
Total Available Resources	534,426	485,819	531,498	551,498	551,498	551,498
<u>Expenditures</u>						
Other Financing Uses -						
Operating Transfers out	434,590	430,000	430,000	529,720	529,720	529,720
Total Expenditures/Uses	434,590	430,000	430,000	529,720	529,720	529,720
Ending Fund Balance	99,836	55,819	101,498	21,778	21,778	21,778
Total Commitments & Fund Balance	534,426	485,819	531,498	551,498	551,498	551,498

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-three fire tax districts and one service district.

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u> <u>Adopted</u>	
<u>Funding Sources</u>						
Taxes:						
Property	5,154,328	4,679,885	5,419,993	4,831,430	4,831,430	4,831,430
Sales	1,632,187	1,829,211	1,829,211	1,993,476	1,993,476	1,993,476
Total Taxes	6,786,515	6,509,096	7,249,204	6,824,906	6,824,906	6,824,906
Interest	51,253	0	86,445	0	0	0
Total Revenues	6,837,768	6,509,096	7,335,649	6,824,906	6,824,906	6,824,906
Beginning Fund Balance	1,157,719	1,155,697	1,337,160	1,524,609	1,524,609	1,524,609
Total Available Resources	7,995,487	7,664,793	8,672,809	8,349,515	8,349,515	8,349,515
<u>Expenditures</u>						
Public Safety-Fire Protection	5,065,250	4,962,285	5,318,989	5,221,230	5,221,230	5,221,230
Other Financing Uses -						
Operating Transfers out	1,593,077	1,829,211	1,829,211	1,993,476	1,993,476	1,993,476
Total Expenditures/Uses	6,658,327	6,791,496	7,148,200	7,214,706	7,214,706	7,214,706
Ending Fund Balance	1,337,160	873,297	1,524,609	1,134,809	1,134,809	1,134,809
Total Commitments & Fund Balance	7,995,487	7,664,793	8,672,809	8,349,515	8,349,515	8,349,515

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.

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u> <u>Adopted</u>	
<u>Funding Sources</u>						
Intergovernmental	711,496	0	169,859	0	0	0
Interest	27,979	0	59,064	0	0	0
Total Revenues	739,475	0	228,923	0	0	0
Beginning Fund Balance	481,568	1,061,004	1,182,611	1,216,534	1,216,534	1,216,534
Total Available Resources	1,221,043	1,061,004	1,411,534	1,216,534	1,216,534	1,216,534
<u>Expenditures</u>						
Other Financing Uses -						
Operating Transfers Out	38,432	135,000	195,000	732,122	403,622	732,122
Total Expenditures/Uses	38,432	135,000	195,000	732,122	403,622	732,122
Ending Fund Balance	1,182,611	926,004	1,216,534	484,412	812,912	484,412
Total Commitments & Fund Balance	1,221,043	1,061,004	1,411,534	1,216,534	1,216,534	1,216,534

An additional \$328,500 is included in the Alternate Service Level budget and is recommended.

General Fund

Revenue Sources & Expenditure Uses

Revenue Sources

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 07-08</u> <u>Change \$</u>	<u>FY 07 - 08</u> <u>Change %</u>	<u>FY 07-08</u> <u>% Of Total</u> <u>Budget</u>
Property Tax	194,856,802	212,128,577	17,271,775	8.9%	55.0%
Sales Tax	68,390,723	71,425,164	3,034,441	4.4%	18.5%
Other Taxes	600,000	675,107	75,107	12.5%	0.2%
Licenses & Permits	1,437,090	1,450,520	13,430	0.9%	0.4%
Intergovernmental	41,924,240	46,812,508	4,888,268	11.7%	12.1%
Charges for Services	22,150,444	25,334,074	3,183,630	14.4%	6.6%
Earnings On Investments	4,656,207	4,570,234	(85,973)	(1.8%)	1.2%
Other Revenue	7,904,095	7,844,029	(60,066)	(0.8%)	2.0%
Other Financing Uses	2,394,211	5,426,963	3,032,752	126.7%	1.4%
Fund Balance	8,400,000	9,785,900	1,385,900	16.5%	2.5%
Total Revenue Sources	352,713,812	385,453,076	32,739,264	9.3%	100.0%

Expenditure Uses

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 07-08</u> <u>Change \$</u>	<u>FY 07 - 08</u> <u>Change %</u>	<u>FY 07-08</u> <u>% Of Total</u> <u>Budget</u>
Personal Services	107,126,477	111,478,340	4,351,863	4.1%	28.9%
Professional & Technical Services	6,341,735	6,897,283	555,548	8.8%	1.8%
Purchased Property Services	6,204,297	7,176,408	972,111	15.7%	1.9%
Other Purchased Services	9,111,176	9,431,727	320,551	3.5%	2.4%
Training & Conference	858,928	939,806	80,878	9.4%	0.2%
Materials & Supplies	16,998,288	17,453,763	455,475	2.7%	4.5%
Other Operating Costs	24,915,236	26,489,218	1,573,982	6.3%	6.9%
Medicaid	13,919,968	16,466,242	2,546,274	18.3%	4.3%
PY Encumbrances	1,800,000	1,800,000	0	0.0%	0.5%
Contingency	1,282,550	1,588,489	305,939	23.9%	0.4%
Capital Outlay	4,326,450	3,554,722	(771,728)	(17.8%)	0.9%
Education Debt Leveling Plan	0	8,977,525	8,977,525	100.0%	2.3%
Existing/Committed Debt Service	38,172,711	42,886,275	4,713,564	12.3%	11.1%
Payments To Other Agencies	121,615,728	130,273,258	8,657,530	7.1%	33.8%
Other Financing Uses	40,268	40,020	(248)	(0.6%)	0.0%
Total Expenditure Uses	352,713,812	385,453,076	32,739,264	9.3%	100.0%