

All Funds

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY 06-07 Prior Year Actual	FY 07-08 Current Year Original	Estimate	Request	FY 08-09 Continuation Recommend	Adopted
Funding Sources						
Taxes:						
Ad Valorem	202,802,113	216,960,007	219,188,615	229,988,493	229,988,493	221,806,584
Sales	71,068,173	73,418,640	73,822,030	67,342,918	67,342,918	67,342,918
911 Charges	301,990	450,000	673,920	857,446	857,446	857,446
Occupancy Tax	539,027	525,107	525,107	525,000	525,000	525,000
Gross Receipts	204,047	150,000	150,000	150,000	150,000	150,000
<i>Total Taxes</i>	<i>274,915,350</i>	<i>291,503,754</i>	<i>294,359,672</i>	<i>298,863,857</i>	<i>298,863,857</i>	<i>290,681,948</i>
Licenses & Permits	1,215,186	1,450,520	919,756	953,690	918,690	934,290
Intergovernmental	43,755,259	46,812,508	46,733,067	51,507,485	51,372,004	51,221,397
Charges for Services	23,207,857	25,334,074	24,416,044	26,993,910	26,945,704	27,310,853
Interest Earnings on						
Investments	5,059,201	4,571,034	5,101,550	3,616,235	3,616,235	3,616,235
Other Revenue	7,895,747	7,844,029	8,011,104	8,745,712	7,832,452	7,832,452
Operating Transfers In	2,448,318	5,426,963	5,553,743	6,890,459	6,890,459	6,945,249
Total Revenue	358,496,918	382,942,882	385,094,936	397,571,348	396,439,401	388,542,424
Beginning Fund Balance	104,298,665	114,404,959	114,542,434	109,256,211	109,256,211	109,256,211
Total Available Resources	462,795,583	497,347,841	499,637,370	506,827,559	505,695,612	497,798,635
Expenditures						
Public Safety	55,321,813	61,136,302	61,998,897	75,192,199	66,029,290	65,207,000
Environmental Management	2,074,002	2,178,910	2,392,445	2,177,688	2,156,778	2,071,078
Health	23,462,613	26,501,694	25,198,806	29,312,017	28,014,472	27,573,242
Social Services	59,233,114	63,871,593	59,574,675	61,446,412	59,745,608	59,103,033
Education	110,037,712	116,888,876	117,388,079	132,362,607	123,797,349	119,947,641
Culture & Recreation	15,684,143	16,450,194	15,924,120	17,934,172	16,603,925	16,232,365
Community & Economic						
Development	2,530,675	3,689,229	3,572,471	4,363,289	4,353,289	4,289,902
Administration & Support	65,248,120	72,494,031	70,747,573	80,025,493	76,380,611	75,294,161
General Government	10,527,563	24,692,069	29,358,231	25,325,014	25,231,858	24,750,998
Special Appropriations	1,758,261	2,771,408	2,861,760	3,267,411	2,846,310	2,793,193
Operating Transfers Out	2,375,133	3,255,318	3,149,690	3,165,459	3,165,459	3,165,459
Human Services-If Only	0	20,000	14,412	20,000	20,000	20,000
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
Total Expenditures/Uses	348,253,149	393,949,624	390,381,159	434,591,761	408,344,949	400,448,072
Ending Fund Balance	114,542,434	103,398,217	109,256,211	72,235,798	97,350,663	97,350,563
Total Commitments & Fund Balance	462,795,583	497,347,841	499,637,370	506,827,559	505,695,612	497,798,635

General Fund

Statement of Revenues, Expenditures, & Changes In Fund Balance

	FY 06-07 Prior Year Actual	FY 07-08 Current Year Original	Estimate	Request	FY 08-09 Continuation Recommend	Adopted
Funding Sources						
Taxes:						
Ad Valorem	197,203,309	212,128,577	213,511,000	224,903,493	224,903,493	216,648,384
Sales	69,207,773	71,425,164	71,795,909	65,657,653	65,657,653	65,657,653
Occupancy Tax	539,027	525,107	525,107	525,000	525,000	525,000
Gross Receipts	204,047	150,000	150,000	150,000	150,000	150,000
<i>Total Taxes</i>	<i>267,154,156</i>	<i>284,228,848</i>	<i>285,982,016</i>	<i>291,236,146</i>	<i>291,236,146</i>	<i>282,981,037</i>
Licenses & Permits	1,215,186	1,450,520	919,756	953,690	918,690	934,290
Intergovernmental	43,621,536	46,812,508	46,565,536	51,507,485	51,372,004	51,221,397
Charges for Services	23,207,857	25,334,074	24,416,044	26,993,910	26,945,704	27,310,853
Interest Earnings on Investments	4,901,499	4,570,234	4,979,910	3,615,435	3,615,435	3,615,435
Other Revenue	7,895,747	7,844,029	8,011,104	8,745,712	7,832,452	7,832,452
Operating Transfers In	2,448,318	5,426,963	5,553,743	6,890,459	6,890,459	6,945,249
Total Revenue	350,444,299	375,667,176	376,428,109	389,942,837	388,810,890	380,840,713
Beginning Fund Balance	101,402,031	111,285,291	111,285,291	107,111,260	107,111,260	107,111,260
Total Available Resources	451,846,330	486,952,467	487,713,400	497,054,097	495,922,150	487,951,973
Expenditures						
Public Safety	50,004,836	55,915,072	55,383,980	69,729,999	60,567,090	59,671,500
Environmental Management	2,074,002	2,178,910	2,392,445	2,177,688	2,156,778	2,071,078
Health	23,462,613	26,501,694	25,198,806	29,312,017	28,014,472	27,573,242
Social Services	59,233,114	63,871,593	59,574,675	61,446,412	59,745,608	59,103,033
Education	110,037,712	116,888,876	117,388,079	132,362,607	123,797,349	119,947,641
Culture & Recreation	15,684,143	16,450,194	15,924,120	17,934,172	16,603,925	16,232,365
Community & Economic Development	2,530,675	3,689,229	3,572,471	4,363,289	4,353,289	4,289,902
Administration & Support	65,248,120	72,494,031	70,747,573	80,025,493	76,380,611	75,294,161
General Government	10,527,563	24,692,069	29,358,231	25,325,014	25,231,858	24,750,998
Special Appropriations	1,758,261	2,771,408	2,861,760	3,267,411	2,846,310	2,793,193
Allow for Encumbrances	0	0	(1,800,000)	0	0	0
Total Expenditures/Uses	340,561,039	385,453,076	380,602,140	425,944,102	399,697,290	391,727,113
Ending Fund Balance	111,285,291	101,449,391	107,111,260	71,109,995	96,224,860	96,224,860
Total Commitments & Fund Balance	451,846,330	486,902,467	487,713,400	497,054,097	495,922,150	487,951,973

Emergency Telephone System Fund

Statement of Revenues, Expenditures & Changes In Fund Balance

This fund is used to account for the .70¢/month E911 surcharge collected. The funds are to be used exclusively for costs associated with the 911 dispatch function.

	FY 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 08-09 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>						
Taxes:						
911 Charges (Local)	301,990	450,000	673,920	857,446	857,446	857,446
Total Taxes	301,990	450,000	673,920	857,446	857,446	857,446
Investment Earnings	2,822	0	2,961	0	0	0
Total Revenues	304,812	450,000	676,881	857,446	857,446	857,446
Beginning Fund Balance	99,836	101,498	8,048	11,009	11,009	11,009
Total Available Resources	404,648	551,498	684,929	868,455	868,455	868,455
<u>Expenditures</u>						
Other Financing Uses -						
Operating Transfers out	396,600	529,720	673,920	857,446	857,446	857,446
Total Expenditures/Uses	396,600	529,720	673,920	857,446	857,446	857,446
Ending Fund Balance	8,048	21,778	11,009	11,009	11,009	11,009
Total Commitments & Fund Balance	404,648	551,498	684,929	868,455	868,455	868,455

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 06-07 Prior Year Actual	FY 07-08 Current Year Original Estimate		Request	FY 08-09 Continuation Recommend Adopted	
<u>Funding Sources</u>						
Taxes:						
Property	5,598,804	4,831,430	5,677,615	5,085,000	5,085,000	5,158,200
Sales	1,860,400	1,993,476	2,026,121	1,685,265	1,685,265	1,685,265
Total Taxes	7,459,204	6,824,906	7,703,736	6,770,265	6,770,265	6,843,465
Investment Earnings	80,639	0	0	0	0	0
Total Revenues	7,539,843	6,824,906	7,703,736	6,770,265	6,770,265	6,843,465
Beginning Fund Balance	1,337,160	1,524,609	1,747,474	810,172	810,172	810,172
Total Available Resources	8,877,003	8,349,515	9,451,210	7,580,437	7,580,437	7,653,637
 <u>Expenditures</u>						
Public Safety-Fire Protection	5,316,977	5,521,230	6,614,917	5,462,200	5,462,200	5,535,500
Other Financing Uses -						
Operating Transfers out	1,812,552	1,993,476	2,026,121	1,685,265	1,685,265	1,685,265
Total Expenditures/Uses	7,129,529	7,514,706	8,641,038	7,147,465	7,147,465	7,220,765
Ending Fund Balance	1,747,474	1,134,809	810,172	432,972	432,972	432,872
Total Commitments & Fund Balance	8,877,003	8,649,515	9,451,210	7,580,437	7,580,437	7,653,637

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.

	FY 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 08-09 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>						
Intergovernmental	133,723		167,531			
Interest	59,798		104,267			
Total Revenues	193,521	0	271,798	0	0	0
Beginning Fund Balance	1,182,611	1,216,534	1,210,151	1,032,300	1,032,300	1,032,300
Total Available Resources	1,376,132	1,216,534	1,481,949	1,032,300	1,032,300	1,032,300
<u>Expenditures</u>						
Other Financing Uses -						
Operating Transfers Out	165,981	732,122	449,649	622,748	622,748	622,748
Total Expenditures/Uses	165,981	732,122	449,649	622,748	622,748	622,748
Ending Fund Balance	1,210,151	484,412	1,032,300	409,552	409,552	409,552
Total Commitments & Fund Balance	1,376,132	1,216,534	1,481,949	1,032,300	1,032,300	1,032,300

O. Moser Bequest for Care of Elderly Fund Statement of Revenues, Expenditures & Changes In Fund Balance

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

	FY 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 08-09 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>Funding Sources</u>					
Investment Earnings	14,443	800	14,412	800	800
Total Revenues	14,443	800	14,412	800	800
Beginning Fund Balance	277,027	277,027	291,470	291,470	291,470
Total Available Resources	291,470	277,827	305,882	292,270	292,270
<u>Expenditures</u>					
Other Financing Uses - Human Service-If Only	0	20,000	14,412	20,000	20,000
Total Expenditures/Uses	0	20,000	14,412	20,000	20,000
Ending Fund Balance	291,470	257,827	291,470	272,270	272,270
Total Commitments & Fund Balance	291,470	277,827	305,882	292,270	292,270

General Fund

Revenue Sources & Expenditure Uses

Revenue Sources

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 08-09</u>	<u>FY 07 - 08</u>	<u>FY 08-09</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Change \$</u>	<u>Change %</u>	<u>% Of Total Budget</u>
Property Tax	212,128,577	216,648,384	4,519,807	2.1%	55.3%
Sales Tax	71,425,164	65,657,653	(5,767,511)	(8.1%)	16.8%
Other Taxes	675,107	675,000	(107)	(0.0%)	0.2%
Licenses & Permits	1,450,520	934,290	(516,230)	(35.6%)	0.2%
Intergovernmental	46,812,508	51,221,397	4,408,889	9.4%	13.1%
Charges for Services	25,334,074	27,310,853	1,976,779	7.8%	7.0%
Earnings On Investments	4,570,234	3,615,435	(954,799)	(20.9%)	0.9%
Other Revenue	7,844,029	7,832,452	(11,577)	(0.1%)	2.0%
Other Financing Uses	5,426,963	6,945,249	1,518,286	28.0%	1.8%
Fund Balance	9,785,900	10,886,400	1,100,500	11.2%	2.8%
Total Revenue Sources	385,453,076	391,727,113	6,274,037	1.6%	100.0%

Expenditure Uses

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 08-09</u>	<u>FY 07 - 08</u>	<u>FY 08-09</u>
	<u>Adopted</u>	<u>Adopted</u>	<u>Change \$</u>	<u>Change %</u>	<u>% Of Total Budget</u>
Personal Services	111,478,340	117,874,262	6,395,922	5.7%	30.1%
Professional & Technical Services	6,897,283	6,993,614	96,331	1.4%	1.8%
Purchased Property Services	7,176,408	6,910,782	(265,626)	(3.7%)	1.8%
Other Purchased Services	9,431,727	9,230,342	(201,385)	(2.1%)	2.4%
Training & Conference	939,806	870,012	(69,794)	(7.4%)	0.2%
Materials & Supplies	17,453,763	17,363,031	(90,732)	(0.5%)	4.4%
Other Operating Costs	26,489,218	27,931,928	1,442,710	5.4%	7.1%
Medicaid	16,466,242	9,643,069	(6,823,173)	(41.4%)	2.5%
PY Encumbrances	1,800,000	1,800,000	0	0.0%	0.5%
Contingency	1,588,489	1,015,237	(573,252)	(36.1%)	0.3%
Capital Outlay	3,554,722	2,588,737	(965,985)	(27.2%)	0.7%
Education Debt Leveling Plan	8,977,525	9,172,344	194,819	1.0%	2.3%
Existing/Committed Debt Service	42,886,275	46,598,697	3,712,422	8.7%	11.9%
Payments To Other Agencies	130,273,258	133,695,058	3,421,800	2.6%	34.1%
Other Financing Uses	40,020	40,000	(20)	(0.0%)	0.0%
Total Expenditure Uses	385,453,076	391,727,113	6,274,037	1.6%	100.0%