

# All Funds

## Statement of Revenues, Expenditures, & Changes In Fund Balance

|   | <u>FY 04-05</u><br><u>ACTUAL</u> | <u>FY 05-06</u><br><u>ORIGINAL</u> | <u>ESTIMATE</u>    | <u>REQUEST</u>     | <u>FY 06-07</u><br><u>RECOMM.</u> | <u>ADOPTED</u>     |
|---|----------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|--------------------|
| <b><u>Funding Sources</u></b>               |                                  |                                    |                    |                    |                                   |                    |
| Taxes:                                      |                                  |                                    |                    |                    |                                   |                    |
| Ad Valorem                                  | 184,168,720                      | 192,900,666                        | 194,073,929        | 215,198,723        | 203,838,642                       | 199,536,687        |
| Sales                                       | 62,106,774                       | 64,346,572                         | 65,773,772         | 70,176,914         | 70,219,934                        | 70,219,934         |
| 911 Charges                                 | 405,682                          | 434,590                            | 433,800            | 430,000            | 430,000                           | 430,000            |
| Occupancy Tax                               | 441,234                          | 450,000                            | 450,000            | 450,000            | 450,000                           | 450,000            |
| Gross Receipts                              | 194,621                          | 187,000                            | 150,000            | 150,000            | 150,000                           | 150,000            |
| <i>Total Taxes</i>                          | <i>247,317,031</i>               | <i>258,318,828</i>                 | <i>260,881,501</i> | <i>286,405,637</i> | <i>275,088,576</i>                | <i>270,786,621</i> |
| Licenses & Permits                          | 1,867,851                        | 1,818,450                          | 1,624,457          | 1,396,140          | 1,437,090                         | 1,437,090          |
| Intergovernmental                           | 44,036,829                       | 43,032,033                         | 44,302,658         | 42,543,204         | 42,330,350                        | 41,924,240         |
| Charges for Services                        | 20,869,804                       | 21,348,781                         | 20,776,865         | 22,273,451         | 22,150,444                        | 22,150,444         |
| Interest Earnings on                        |                                  |                                    |                    |                    |                                   |                    |
| Investments                                 | 3,117,687                        | 3,621,678                          | 3,920,485          | 4,656,207          | 4,656,207                         | 4,656,207          |
| Other Revenue                               | 7,116,744                        | 6,934,845                          | 7,806,606          | 7,968,291          | 7,904,095                         | 7,904,095          |
| Operating Transfers In                      | 2,435,825                        | 2,100,948                          | 2,069,638          | 2,394,211          | 2,394,211                         | 2,394,211          |
| Proceeds of Gen. LT Liab.                   | 294,607                          | 0                                  | 0                  | 0                  | 0                                 | 0                  |
| <b>Total Revenue</b>                        | <b>327,056,378</b>               | <b>337,175,563</b>                 | <b>341,382,210</b> | <b>367,637,141</b> | <b>355,960,973</b>                | <b>351,252,908</b> |
| Beginning Fund Balance                      | 92,983,102                       | 90,237,936                         | 96,247,395         | 96,641,697         | 96,641,697                        | 96,641,697         |
| <b>Total Available Resources</b>            | <b>420,039,480</b>               | <b>427,413,499</b>                 | <b>437,629,605</b> | <b>464,278,838</b> | <b>452,602,670</b>                | <b>447,894,605</b> |
| <b><u>Expenditures</u></b>                  |                                  |                                    |                    |                    |                                   |                    |
| Public Safety                               | 49,144,007                       | 53,843,328                         | 52,955,535         | 61,685,834         | 58,438,225                        | 56,956,983         |
| Environmental Management                    | 2,177,865                        | 2,301,186                          | 2,258,922          | 2,277,804          | 2,256,422                         | 2,235,097          |
| Health                                      | 24,513,077                       | 26,090,728                         | 25,273,588         | 28,529,775         | 27,319,908                        | 26,166,238         |
| Social Services                             | 56,137,641                       | 59,500,792                         | 58,030,316         | 61,092,967         | 60,586,577                        | 59,482,540         |
| Education                                   | 97,010,308                       | 104,303,592                        | 104,236,283        | 112,032,386        | 110,109,068                       | 109,953,703        |
| Culture & Recreation                        | 13,861,594                       | 15,653,709                         | 15,299,352         | 18,505,675         | 16,703,736                        | 16,401,243         |
| Community & Economic                        |                                  |                                    |                    |                    |                                   |                    |
| Development                                 | 5,395,312                        | 2,584,080                          | 5,467,893          | 2,909,026          | 2,794,676                         | 2,791,857          |
| Administration & Support                    | 63,069,250                       | 68,471,621                         | 66,992,326         | 69,913,468         | 67,901,250                        | 67,435,142         |
| General Government                          | 8,650,155                        | 9,990,230                          | 8,453,171          | 15,175,785         | 14,526,498                        | 14,499,876         |
| Special Appropriations                      | 1,758,373                        | 1,765,833                          | 1,751,674          | 1,937,610          | 1,747,802                         | 1,753,418          |
| Operating Transfers Out                     | 2,074,503                        | 2,100,948                          | 2,068,848          | 2,394,211          | 2,394,211                         | 2,394,211          |
| Allow for Encumbrances                      | 0                                | 0                                  | (1,800,000)        | 0                  | 0                                 | 0                  |
| <b>Total Expenditures/Uses</b>              | <b>323,792,085</b>               | <b>346,606,047</b>                 | <b>340,987,908</b> | <b>376,454,541</b> | <b>364,778,373</b>                | <b>360,070,308</b> |
| Ending Fund Balance                         | 96,247,395                       | 80,807,452                         | 96,641,697         | 87,824,297         | 87,824,297                        | 87,824,297         |
| <b>Total Commitments &amp; Fund Balance</b> | <b>420,039,480</b>               | <b>427,413,499</b>                 | <b>437,629,605</b> | <b>464,278,838</b> | <b>452,602,670</b>                | <b>447,894,605</b> |

# General Fund

## Statement of Revenues, Expenditures, & Changes In Fund Balance

|   | <u>FY 04-05</u><br><u>ACTUAL</u> | <u>FY 05-06</u><br><u>ORIGINAL</u> | <u>ESTIMATE</u>    | <u>REQUEST</u>     | <u>FY 06-07</u><br><u>RECOMM.</u> | <u>ADOPTED</u>     |
|---|----------------------------------|------------------------------------|--------------------|--------------------|-----------------------------------|--------------------|
| <b><u>Funding Sources</u></b>               |                                  |                                    |                    |                    |                                   |                    |
| Taxes:                                      |                                  |                                    |                    |                    |                                   |                    |
| Ad Valorem                                  | 179,677,678                      | 188,060,006                        | 189,060,006        | 210,518,838        | 199,158,757                       | 194,856,802        |
| Sales                                       | 60,622,662                       | 62,786,108                         | 64,204,135         | 68,347,703         | 68,390,723                        | 68,390,723         |
| Occupancy Tax                               | 441,234                          | 450,000                            | 450,000            | 450,000            | 450,000                           | 450,000            |
| Gross Receipts                              | 194,621                          | 187,000                            | 150,000            | 150,000            | 150,000                           | 150,000            |
| <i>Total Taxes</i>                          | <i>240,936,195</i>               | <i>251,483,114</i>                 | <i>253,864,141</i> | <i>279,466,541</i> | <i>268,149,480</i>                | <i>263,847,525</i> |
| Licenses & Permits                          | 1,867,851                        | 1,818,450                          | 1,624,457          | 1,396,140          | 1,437,090                         | 1,437,090          |
| Intergovernmental                           | 43,805,510                       | 43,032,033                         | 43,678,828         | 42,543,204         | 42,330,350                        | 41,924,240         |
| Charges for Services                        | 20,869,804                       | 21,348,781                         | 20,776,865         | 22,273,451         | 22,150,444                        | 22,150,444         |
| Interest Earnings on                        |                                  |                                    |                    |                    |                                   |                    |
| Investments                                 | 3,069,964                        | 3,621,678                          | 3,849,500          | 4,656,207          | 4,656,207                         | 4,656,207          |
| Other Revenue                               | 7,116,744                        | 6,934,845                          | 7,806,606          | 7,968,291          | 7,904,095                         | 7,904,095          |
| Operating Transfers In                      | 2,435,825                        | 2,100,948                          | 2,069,638          | 2,394,211          | 2,394,211                         | 2,394,211          |
| Proceeds to Gen. LT Liab.                   | 294,607                          | 0                                  | 0                  | 0                  | 0                                 | 0                  |
| <b>Total Revenue</b>                        | <b>320,396,500</b>               | <b>330,339,849</b>                 | <b>333,670,035</b> | <b>360,698,045</b> | <b>349,021,877</b>                | <b>344,313,812</b> |
| Beginning Fund Balance                      | 91,408,077                       | 88,722,792                         | 94,552,952         | 94,369,177         | 94,369,177                        | 94,369,177         |
| <b>Total Available Resources</b>            | <b>411,804,577</b>               | <b>419,062,641</b>                 | <b>428,222,987</b> | <b>455,067,222</b> | <b>443,391,054</b>                | <b>438,682,989</b> |
| <b><u>Expenditures</u></b>                  |                                  |                                    |                    |                    |                                   |                    |
| Public Safety                               | 44,678,050                       | 48,778,078                         | 47,890,285         | 56,723,549         | 53,475,940                        | 51,994,698         |
| Environmental Management                    | 2,177,865                        | 2,301,186                          | 2,258,922          | 2,277,804          | 2,256,422                         | 2,235,097          |
| Health                                      | 24,513,077                       | 26,090,728                         | 25,273,588         | 28,529,775         | 27,319,908                        | 26,166,238         |
| Social Services                             | 56,137,641                       | 59,500,792                         | 58,030,316         | 61,092,967         | 60,586,577                        | 59,482,540         |
| Education                                   | 97,010,308                       | 104,303,592                        | 104,236,283        | 112,032,386        | 110,109,068                       | 109,953,703        |
| Culture & Recreation                        | 13,861,594                       | 15,653,709                         | 15,299,352         | 18,505,675         | 16,703,736                        | 16,401,243         |
| Community & Economic                        |                                  |                                    |                    |                    |                                   |                    |
| Development                                 | 5,395,312                        | 2,584,080                          | 5,467,893          | 2,909,026          | 2,794,676                         | 2,791,857          |
| Administration & Support                    | 63,069,250                       | 68,471,621                         | 66,992,326         | 69,913,468         | 67,901,250                        | 67,435,142         |
| General Government                          | 8,650,155                        | 9,990,230                          | 8,453,171          | 15,175,785         | 14,526,498                        | 14,499,876         |
| Special Appropriations                      | 1,758,373                        | 1,765,833                          | 1,751,674          | 1,937,610          | 1,747,802                         | 1,753,418          |
| Allow for Encumbrances                      | 0                                | 0                                  | (1,800,000)        | 0                  | 0                                 | 0                  |
| <b>Total Expenditures/Uses</b>              | <b>317,251,625</b>               | <b>339,439,849</b>                 | <b>333,853,810</b> | <b>369,098,045</b> | <b>357,421,877</b>                | <b>352,713,812</b> |
| Ending Fund Balance                         | 94,552,952                       | 79,622,792                         | 94,369,177         | 85,969,177         | 85,969,177                        | 85,969,177         |
| <b>Total Commitments &amp; Fund Balance</b> | <b>411,804,577</b>               | <b>419,062,641</b>                 | <b>428,222,987</b> | <b>455,067,222</b> | <b>443,391,054</b>                | <b>438,682,989</b> |

## 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.

|   | <u>FY 04-05</u><br><u>ACTUAL</u> | <u>FY 05-06</u><br><u>ORIGINAL</u> | <u>ESTIMATE</u> | <u>REQUEST</u> | <u>FY 06-07</u><br><u>RECOMM.</u> | <u>ADOPTED</u> |
|---|----------------------------------|------------------------------------|-----------------|----------------|-----------------------------------|----------------|
| <b><u>Funding Sources</u></b>                   |                                  |                                    |                 |                |                                   |                |
| Taxes:  |                                  |                                    |                 |                |                                   |                |
| 911 Charges (Local)                             | 405,682                          | 434,590                            | 433,800         | 430,000        | 430,000                           | 430,000        |
| Total Taxes                                     | 405,682                          | 434,590                            | 433,800         | 430,000        | 430,000                           | 430,000        |
| Investment Earnings                             | 484                              | 0                                  | 663             | 0              | 0                                 | 0              |
| <b>Total Revenues</b>                           | <b>406,166</b>                   | <b>434,590</b>                     | <b>434,463</b>  | <b>430,000</b> | <b>430,000</b>                    | <b>430,000</b> |
| Beginning Fund Balance                          | 92,220                           | 92,220                             | 55,156          | 55,819         | 55,819                            | 55,819         |
| <b>Total Available Resources</b>                | <b>498,386</b>                   | <b>526,810</b>                     | <b>489,619</b>  | <b>485,819</b> | <b>485,819</b>                    | <b>485,819</b> |
| <b><u>Expenditures</u></b>                      |                                  |                                    |                 |                |                                   |                |
| Other Financing Uses -                          |                                  |                                    |                 |                |                                   |                |
| Operating Transfers out                         | 443,230                          | 434,590                            | 433,800         | 430,000        | 430,000                           | 430,000        |
| <b>Total Expenditures/Uses</b>                  | <b>443,230</b>                   | <b>434,590</b>                     | <b>433,800</b>  | <b>430,000</b> | <b>430,000</b>                    | <b>430,000</b> |
| Ending Fund Balance                             | 55,156                           | 92,220                             | 55,819          | 55,819         | 55,819                            | 55,819         |
| <b>Total Commitments &amp;<br/>Fund Balance</b> | <b>498,386</b>                   | <b>526,810</b>                     | <b>489,619</b>  | <b>485,819</b> | <b>485,819</b>                    | <b>485,819</b> |

## 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.

|   | <u>FY 04-05</u><br><u>ACTUAL</u> | <u>FY 05-06</u><br><u>ORIGINAL</u> | <u>ESTIMATE</u>  | <u>REQUEST</u>   | <u>FY 06-07</u><br><u>RECOMM.</u> | <u>ADOPTED</u>   |
|---|----------------------------------|------------------------------------|------------------|------------------|-----------------------------------|------------------|
| <b><u>Funding Sources</u></b>                   |                                  |                                    |                  |                  |                                   |                  |
| Taxes:  |                                  |                                    |                  |                  |                                   |                  |
| Property  | 4,491,042                        | 4,840,660                          | 5,013,923        | 4,679,885        | 4,679,885                         | 4,679,885        |
| Sales   | 1,484,112                        | 1,560,464                          | 1,569,637        | 1,829,211        | 1,829,211                         | 1,829,211        |
| Total Taxes                                     | 5,975,154                        | 6,401,124                          | 6,583,560        | 6,509,096        | 6,509,096                         | 6,509,096        |
| Interest  | 33,760                           | 0                                  | 49,305           | 0                | 0                                 | 0                |
| <b>Total Revenues</b>                           | <b>6,008,914</b>                 | <b>6,401,124</b>                   | <b>6,632,865</b> | <b>6,509,096</b> | <b>6,509,096</b>                  | <b>6,509,096</b> |
| Beginning Fund Balance                          | 1,112,507                        | 980,422                            | 1,157,719        | 1,155,697        | 1,155,697                         | 1,155,697        |
| <b>Total Available Resources</b>                | <b>7,121,421</b>                 | <b>7,381,546</b>                   | <b>7,790,584</b> | <b>7,664,793</b> | <b>7,664,793</b>                  | <b>7,664,793</b> |
| <b><u>Expenditures</u></b>                      |                                  |                                    |                  |                  |                                   |                  |
| Public Safety-Fire Protection                   | 4,465,957                        | 5,065,250                          | 5,065,250        | 4,962,285        | 4,962,285                         | 4,962,285        |
| Other Financing Uses -                          |                                  |                                    |                  |                  |                                   |                  |
| Operating Transfers out                         | 1,497,745                        | 1,560,464                          | 1,569,637        | 1,829,211        | 1,829,211                         | 1,829,211        |
| <b>Total Expenditures/Uses</b>                  | <b>5,963,702</b>                 | <b>6,625,714</b>                   | <b>6,634,887</b> | <b>6,791,496</b> | <b>6,791,496</b>                  | <b>6,791,496</b> |
| Ending Fund Balance                             | 1,157,719                        | 755,832                            | 1,155,697        | 873,297          | 873,297                           | 873,297          |
| <b>Total Commitments &amp;<br/>Fund Balance</b> | <b>7,121,421</b>                 | <b>7,381,546</b>                   | <b>7,790,584</b> | <b>7,664,793</b> | <b>7,664,793</b>                  | <b>7,664,793</b> |

## 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 fro equipment, personnel, and training as designated by the Sheriff.

|   | <u>FY 04-05</u><br><u>ACTUAL</u> | <u>FY 05-06</u> |                  | <u>REQUEST</u>   | <u>FY 06-07</u>  |                  |
|---|----------------------------------|-----------------|------------------|------------------|------------------|------------------|
|   |                                  | <u>ORIGINAL</u> | <u>ESTIMATE</u>  |                  | <u>RECOMM.</u>   | <u>ADOPTED</u>   |
| <b><u>Funding Sources</u></b>                   |                                  |                 |                  |                  |                  |                  |
| Intergovernmental                               | 231,319                          | 0               | 623,830          | 0                | 0                | 0                |
| Interest  | 13,479                           | 0               | 21,017           | 0                | 0                | 0                |
| <b>Total Revenues</b>                           | <b>244,798</b>                   | <b>0</b>        | <b>644,847</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| Beginning Fund Balance                          | 370,298                          | 442,502         | 481,568          | 1,061,004        | 1,061,004        | 1,061,004        |
| <b>Total Available Resources</b>                | <b>615,096</b>                   | <b>442,502</b>  | <b>1,126,415</b> | <b>1,061,004</b> | <b>1,061,004</b> | <b>1,061,004</b> |
| <b><u>Expenditures</u></b>                      |                                  |                 |                  |                  |                  |                  |
| Other Financing Uses -                          |                                  |                 |                  |                  |                  |                  |
| Operating Transfers Out                         | 133,528                          | 105,894         | 65,411           | 135,000          | 135,000          | 135,000          |
| <b>Total Expenditures/Uses</b>                  | <b>133,528</b>                   | <b>105,894</b>  | <b>65,411</b>    | <b>135,000</b>   | <b>135,000</b>   | <b>135,000</b>   |
| Ending Fund Balance                             | 481,568                          | 336,608         | 1,061,004        | 926,004          | 926,004          | 926,004          |
| <b>Total Commitments &amp;<br/>Fund Balance</b> | <b>615,096</b>                   | <b>442,502</b>  | <b>1,126,415</b> | <b>1,061,004</b> | <b>1,061,004</b> | <b>1,061,004</b> |

## General Fund Revenue Sources & Expenditure Uses

---

### Revenue Sources

|                              | <u>FY 2006</u>     | <u>FY 2007</u>     | <u>FY 2006 - 2007<br/>% Difference</u> |
|------------------------------|--------------------|--------------------|--|
| Property Tax                 | 188,060,006        | 194,856,802        | 3.6%                                   |
| Sales Tax                    | 62,786,108         | 68,390,723         | 8.9%                                   |
| Other Taxes                  | 637,000            | 600,000            | (5.8%)                                 |
| Licenses & Permits           | 1,818,450          | 1,437,090          | (21.0%)                                |
| Intergovernmental            | 43,032,033         | 41,924,240         | (2.6%)                                 |
| Charges for Services         | 21,348,781         | 22,150,444         | 3.8%                                   |
| Earnings On Investments      | 3,621,678          | 4,656,207          | 28.6%                                  |
| Other Revenue                | 6,934,845          | 7,904,095          | 14.0%                                  |
| Other Financing Uses         | 2,100,948          | 2,394,211          | 14.0%                                  |
| Fund Balance                 | 9,100,000          | 8,400,000          | (7.7%)                                 |
| <b>Total Revenue Sources</b> | <b>339,439,849</b> | <b>352,713,812</b> | <b>3.9%</b>                            |

### Expenditure Uses

|                                   | <u>FY 2006</u>     | <u>FY 2007</u>     | <u>FY 2006- 2007<br/>% Difference</u> |
|-----------------------------------|--------------------|--------------------|---------------------------------------|
| Personal Services                 | 103,107,551        | 107,126,477        | 3.9%                                  |
| Professional & Technical Services | 5,406,800          | 6,341,735          | 17.3%                                 |
| Purchased Property Services       | 5,421,313          | 6,204,297          | 14.4%                                 |
| Other Purchased Services          | 8,984,680          | 9,111,176          | 1.4%                                  |
| Training & Conference             | 784,317            | 858,928            | 9.5%                                  |
| Materials & Supplies              | 15,353,730         | 16,998,288         | 10.7%                                 |
| Other Operating Costs             | 24,526,714         | 24,915,236         | 1.6%                                  |
| Medicaid                          | 14,984,393         | 13,919,968         | (7.1%)                                |
| PY Encumbrances                   | 1,800,000          | 1,800,000          | 0.0%                                  |
| Contingency                       | 926,320            | 1,282,550          | 38.5%                                 |
| Capital Outlay                    | 3,248,001          | 4,326,450          | 33.2%                                 |
| Existing/Committed Debt Service   | 38,961,688         | 38,172,711         | (2.0%)                                |
| Payments To Other Agencies        | 115,892,342        | 121,615,728        | 4.9%                                  |
| Other Financing Uses              | 42,000             | 40,268             | (4.1%)                                |
| <b>Total Expenditure Uses</b>     | <b>339,439,849</b> | <b>352,713,812</b> | <b>3.9%</b>                           |