

All Funds

Statement of Revenues, Expenditures, & Changes In Fund Balance

| | FY 07-08 Prior Year Actual | FY 08-09 Current Year Original | Estimate | Request | FY 09-10 Continuation Recommend | Adopted |
|---|----------------------------------|--------------------------------------|--------------------|--------------------|---------------------------------------|--------------------|
| Funding Sources | | | | | | |
| Taxes: | | | | | | |
| Ad Valorem | 217,978,822 | 221,806,584 | 223,858,833 | 232,719,069 | 232,719,069 | 235,187,474 |
| Sales | 73,496,042 | 67,342,918 | 57,993,501 | 51,035,802 | 51,035,802 | 51,035,802 |
| 911 Charges | 174,343 | 857,446 | 10,484 | 0 | 0 | 0 |
| Occupancy Tax | 562,018 | 525,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Gross Receipts | 203,494 | 150,000 | 172,100 | 150,000 | 150,000 | 150,000 |
| <i>Total Taxes</i> | <i>292,414,719</i> | <i>290,681,948</i> | <i>282,484,918</i> | <i>284,354,871</i> | <i>284,354,871</i> | <i>286,823,276</i> |
| Licenses & Permits | 922,548 | 934,290 | 909,943 | 949,571 | 962,796 | 962,796 |
| Intergovernmental | 44,501,276 | 51,221,397 | 47,494,438 | 50,022,508 | 49,549,526 | 49,703,513 |
| Charges for Services | 24,621,408 | 27,310,853 | 24,723,800 | 26,486,934 | 26,296,310 | 26,296,310 |
| Interest Earnings on | | | | | | |
| Investments | 5,546,348 | 3,616,235 | 2,301,432 | 1,530,554 | 1,530,554 | 1,530,554 |
| Other Revenue | 8,848,802 | 7,832,452 | 8,649,180 | 8,936,454 | 8,516,754 | 8,516,754 |
| Operating Transfers In | 7,696,402 | 6,945,249 | 12,996,762 | 14,779,621 | 14,779,621 | 14,779,621 |
| Proceeds of Gen. LT Liab. | 0 | 0 | 82,403 | 0 | 0 | 0 |
| Fund Balance for EDLP | 0 | 0 | 871,500 | 0 | 0 | 0 |
| Total Revenue | 384,551,503 | 388,542,424 | 380,514,376 | 387,060,513 | 385,990,432 | 388,612,824 |
| Beginning Fund Balance | 114,780,827 | 123,530,271 | 123,530,271 | 120,630,434 | 120,630,434 | 120,630,434 |
| Total Available Resources | 499,332,330 | 512,072,695 | 504,044,647 | 507,690,947 | 506,620,866 | 509,243,258 |
| Expenditures | | | | | | |
| Public Safety | 60,278,156 | 65,207,000 | 63,090,325 | 77,332,557 | 67,604,328 | 67,561,828 |
| Environmental Management | 2,303,430 | 2,071,078 | 2,345,086 | 2,312,104 | 2,257,939 | 2,257,939 |
| Health | 24,820,759 | 27,573,242 | 26,205,041 | 29,338,984 | 28,268,518 | 28,422,505 |
| Social Services | 58,685,803 | 59,103,033 | 56,045,339 | 52,474,805 | 50,893,482 | 50,893,482 |
| Education | 117,295,230 | 119,947,641 | 118,448,678 | 123,983,185 | 122,286,508 | 122,286,508 |
| Culture & Recreation | 15,628,007 | 16,232,365 | 15,398,724 | 18,984,017 | 15,649,182 | 15,660,906 |
| Community & Economic | | | | | | |
| Development | 3,436,274 | 4,289,902 | 4,348,011 | 4,450,821 | 4,327,872 | 4,327,872 |
| Administration & Support | 68,873,115 | 75,294,161 | 71,475,933 | 83,515,409 | 78,708,137 | 78,661,926 |
| General Government | 19,671,874 | 24,750,998 | 22,112,226 | 24,320,673 | 24,132,662 | 26,668,054 |
| Special Appropriations | 2,158,843 | 2,793,193 | 3,367,638 | 3,070,799 | 2,723,533 | 2,733,533 |
| Operating Transfers Out | 2,647,427 | 3,165,459 | 2,371,416 | 2,573,606 | 2,573,606 | 2,573,606 |
| Human Services-If Only | 3,141 | 20,000 | 5,796 | 10,000 | 10,000 | 10,000 |
| Allow for Encumbrances | 0 | 0 | (1,800,000) | 0 | 0 | 0 |
| Total Expenditures/Uses | 375,802,059 | 400,448,072 | 383,414,213 | 422,366,960 | 399,435,767 | 402,058,159 |
| Ending Fund Balance | 123,530,271 | 111,624,623 | 120,630,434 | 85,323,987 | 107,185,099 | 107,185,099 |
| Total Commitments & Fund Balance | 499,332,330 | 512,072,695 | 504,044,647 | 507,690,947 | 506,620,866 | 509,243,258 |

General Fund

Statement of Revenues, Expenditures, & Changes In Fund Balance

| | FY 07-08 Prior Year Actual | FY 08-09 Current Year Original | Estimate | Request | FY 09-10 Continuation Recommend | Adopted |
|---|----------------------------------|--------------------------------------|--------------------|--------------------|---------------------------------------|--------------------|
| Funding Sources | | | | | | |
| Taxes: | | | | | | |
| Ad Valorem | 213,003,136 | 216,648,384 | 218,700,633 | 227,068,069 | 227,068,069 | 229,536,474 |
| Sales | 71,461,523 | 65,657,653 | 56,660,998 | 49,829,483 | 49,829,483 | 49,829,483 |
| Occupancy Tax | 562,018 | 525,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Gross Receipts | 203,494 | 150,000 | 172,100 | 150,000 | 150,000 | 150,000 |
| Statutory Charges - 911 | 0 | 0 | 10,484 | 0 | 0 | 0 |
| <i>Total Taxes</i> | <i>285,230,171</i> | <i>282,981,037</i> | <i>275,994,215</i> | <i>277,497,552</i> | <i>277,497,552</i> | <i>279,965,957</i> |
| Licenses & Permits | 922,548 | 918,690 | 909,943 | 949,571 | 962,796 | 962,796 |
| Intergovernmental | 44,143,699 | 51,241,125 | 46,419,727 | 49,165,062 | 48,692,080 | 48,846,067 |
| Charges for Services | 24,621,408 | 27,326,453 | 24,723,800 | 26,486,934 | 26,296,310 | 26,296,310 |
| Interest Earnings on | | | | | | |
| Investments | 5,394,146 | 3,615,435 | 2,250,312 | 1,525,554 | 1,525,554 | 1,525,554 |
| Other Revenue | 8,848,802 | 7,812,724 | 8,649,180 | 8,936,454 | 8,516,754 | 8,516,754 |
| Operating Transfers In | 7,696,402 | 6,945,249 | 12,996,762 | 14,779,621 | 14,779,621 | 14,779,621 |
| Proceeds of Gen. LT Liab. | 0 | 0 | 82,403 | 0 | 0 | 0 |
| Fund Balance for EDLP | 0 | 0 | 871,500 | 0 | 0 | 0 |
| Total Revenue | 376,857,176 | 380,840,713 | 372,897,842 | 379,340,748 | 378,270,667 | 380,893,059 |
| Beginning Fund Balance | 111,523,684 | 120,442,672 | 120,442,672 | 117,858,212 | 117,858,212 | 117,858,212 |
| Total Available Resources | 488,380,860 | 501,283,385 | 493,340,514 | 497,198,960 | 496,128,879 | 498,751,271 |
| Expenditures | | | | | | |
| Public Safety | 55,064,853 | 59,671,500 | 57,535,626 | 71,301,257 | 61,573,028 | 61,530,528 |
| Environmental Management | 2,303,430 | 2,071,078 | 2,345,086 | 2,312,104 | 2,257,939 | 2,257,939 |
| Health | 24,820,759 | 27,573,242 | 26,205,041 | 29,338,984 | 28,268,518 | 28,422,505 |
| Social Services | 58,685,803 | 59,103,033 | 56,045,339 | 52,474,805 | 50,893,482 | 50,893,482 |
| Education | 117,295,230 | 119,947,641 | 118,448,678 | 123,983,185 | 122,286,508 | 122,286,508 |
| Culture & Recreation | 15,628,007 | 16,232,365 | 15,398,724 | 18,984,017 | 15,649,182 | 15,660,906 |
| Community & Economic | | | | | | |
| Development | 3,436,274 | 4,289,902 | 4,348,011 | 4,450,821 | 4,327,872 | 4,327,872 |
| Administration & Support | 68,873,115 | 75,294,161 | 71,475,933 | 83,515,409 | 78,708,137 | 78,661,926 |
| General Government | 19,671,874 | 24,750,998 | 22,112,226 | 24,320,673 | 24,132,662 | 26,668,054 |
| Special Appropriations | 2,158,843 | 2,793,193 | 3,367,638 | 3,070,799 | 2,723,533 | 2,733,533 |
| Allow for Encumbrances | 0 | 0 | (1,800,000) | 0 | 0 | 0 |
| Total Expenditures/Uses | 367,938,188 | 391,727,113 | 375,482,302 | 413,752,054 | 390,820,861 | 393,443,253 |
| Ending Fund Balance | 120,442,672 | 109,556,272 | 117,858,212 | 83,446,906 | 105,308,018 | 105,308,018 |
| Total Commitments & Fund Balance | 488,380,860 | 501,283,385 | 493,340,514 | 497,198,960 | 496,128,879 | 498,751,271 |

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 07-08 Prior Year <u>Actual</u> | FY 08-09 Current Year <u>Original</u> <u>Estimate</u> | | <u>Request</u> | FY 09-10 Continuation <u>Recommend</u> <u>Adopted</u> | |
|---|---|---|----------------|----------------|---|----------------|
| <u>Funding Sources</u> | | | | | | |
| Taxes: | | | | | | |
| 911 Charges (Local) | 174,343 | 0 | 0 | 0 | 0 | 0 |
| Total Taxes | 174,343 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 300,692 | 857,446 | 954,106 | 857,446 | 857,446 | 857,446 |
| Investment Earnings | 2,645 | 0 | 3,340 | 0 | 0 | 0 |
| Total Revenues | 477,680 | 857,446 | 957,446 | 857,446 | 857,446 | 857,446 |
| Beginning Fund Balance | 8,048 | 0 | 0 | 100,000 | 100,000 | 100,000 |
| Total Available Resources | 485,728 | 857,446 | 957,446 | 957,446 | 957,446 | 957,446 |
| <u>Expenditures</u> | | | | | | |
| Other Financing Uses - | | | | | | |
| Operating Transfers out | 485,728 | 857,446 | 857,446 | 957,446 | 957,446 | 957,446 |
| Total Expenditures/Uses | 485,728 | 857,446 | 857,446 | 957,446 | 957,446 | 957,446 |
| Ending Fund Balance | 0 | 0 | 100,000 | 0 | 0 | 0 |
| Total Commitments & Fund Balance | 485,728 | 857,446 | 957,446 | 957,446 | 957,446 | 957,446 |

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 07-08 Prior Year Actual | FY 08-09 Current Year Original Estimate | | Request | FY 09-10 Continuation Recommend Adopted | |
|---|----------------------------------|--|------------------|------------------|--|------------------|
| <u>Funding Sources</u> | | | | | | |
| Taxes: | | | | | | |
| Property | 4,975,686 | 5,158,200 | 5,158,200 | 5,651,000 | 5,651,000 | 5,651,000 |
| Sales | 2,034,519 | 1,685,265 | 1,332,503 | 1,206,319 | 1,206,319 | 1,206,319 |
| Total Taxes | 7,010,205 | 6,843,465 | 6,490,703 | 6,857,319 | 6,857,319 | 6,857,319 |
| Investment Earnings | 78,707 | 0 | 19,199 | 0 | 0 | 0 |
| Total Revenues | 7,088,912 | 6,843,465 | 6,509,902 | 6,857,319 | 6,857,319 | 6,857,319 |
| Beginning Fund Balance | 1,747,474 | 1,634,735 | 1,634,735 | 1,257,435 | 1,257,435 | 1,257,435 |
| Total Available Resources | 8,836,386 | 8,478,200 | 8,144,637 | 8,114,754 | 8,114,754 | 8,114,754 |
| <u>Expenditures</u> | | | | | | |
| Public Safety-Fire Protection | 5,213,303 | 5,535,500 | 5,554,699 | 6,031,300 | 6,031,300 | 6,031,300 |
| Other Financing Uses - | | | | | | |
| Operating Transfers out | 1,988,348 | 1,685,265 | 1,332,503 | 1,206,319 | 1,206,319 | 1,206,319 |
| Total Expenditures/Uses | 7,201,651 | 7,220,765 | 6,887,202 | 7,237,619 | 7,237,619 | 7,237,619 |
| Ending Fund Balance | 1,634,735 | 1,257,435 | 1,257,435 | 877,135 | 877,135 | 877,135 |
| Total Commitments & Fund Balance | 8,836,386 | 8,478,200 | 8,144,637 | 8,114,754 | 8,114,754 | 8,114,754 |

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 07-08 Prior Year <u>Actual</u> | FY 08-09 Current Year <u>Original</u> <u>Estimate</u> | | <u>Request</u> | FY 09-10 Continuation <u>Recommend</u> | <u>Adopted</u> |
|---|---|---|------------------|------------------|--|------------------|
| <u>Funding Sources</u> | | | | | | |
| Intergovernmental | 56,885 | 0 | 120,605 | 0 | 0 | 0 |
| Interest | 57,209 | 0 | 22,785 | 0 | 0 | 0 |
| Total Revenues | 114,094 | 0 | 143,390 | 0 | 0 | 0 |
| Beginning Fund Balance | 1,210,151 | 1,150,894 | 1,150,894 | 1,112,817 | 1,112,817 | 1,112,817 |
| Total Available Resources | 1,324,245 | 1,150,894 | 1,294,284 | 1,112,817 | 1,112,817 | 1,112,817 |
| <u>Expenditures</u> | | | | | | |
| Other Financing Uses - Operating Transfers Out | 173,351 | 622,748 | 181,467 | 409,841 | 409,841 | 409,841 |
| Total Expenditures/Uses | 173,351 | 622,748 | 181,467 | 409,841 | 409,841 | 409,841 |
| Ending Fund Balance | 1,150,894 | 528,146 | 1,112,817 | 702,976 | 702,976 | 702,976 |
| Total Commitments & Fund Balance | 1,324,245 | 1,150,894 | 1,294,284 | 1,112,817 | 1,112,817 | 1,112,817 |

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

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

| | FY 07-08 Prior Year <u>Actual</u> | FY 08-09 Current Year <u>Original</u> <u>Estimate</u> | | <u>Request</u> | FY 09-10 Continuation <u>Recommend</u> <u>Adopted</u> | |
|---|---|---|----------------|----------------|---|----------------|
| <u>Funding Sources</u> | | | | | | |
| Investment Earnings | 13,641 | 800 | 5,796 | 5,000 | 5,000 | 5,000 |
| Total Revenues | 13,641 | 800 | 5,796 | 5,000 | 5,000 | 5,000 |
| Beginning Fund Balance | 291,470 | 301,970 | 301,970 | 301,970 | 301,970 | 301,970 |
| Total Available Resources | 305,111 | 302,770 | 307,766 | 306,970 | 306,970 | 306,970 |
| <u>Expenditures</u> | | | | | | |
| Other Financing Uses - Human Service-If Only | 3,141 | 20,000 | 5,796 | 10,000 | 10,000 | 10,000 |
| Total Expenditures/Uses | 3,141 | 20,000 | 5,796 | 10,000 | 10,000 | 10,000 |
| Ending Fund Balance | 301,970 | 282,770 | 301,970 | 296,970 | 296,970 | 296,970 |
| Total Commitments & Fund Balance | 305,111 | 302,770 | 307,766 | 306,970 | 306,970 | 306,970 |

General Fund

Revenue Sources & Expenditure Uses

Revenue Sources

| | <u>FY 2009</u> | <u>FY 2010</u> | <u>FY 09-10</u> | <u>FY 08 - 09</u> | <u>FY 09-10</u> |
|------------------------------|--------------------|--------------------|------------------|-------------------|--------------------------|
| | <u>Adopted</u> | <u>Adopted</u> | <u>Change \$</u> | <u>Change %</u> | <u>% Of Total Budget</u> |
| Property Tax | 216,648,384 | 229,536,474 | 12,888,090 | 5.9% | 58.3% |
| Sales Tax | 65,657,653 | 49,829,483 | (15,828,170) | (24.1%) | 12.7% |
| Other Taxes | 675,000 | 600,000 | (75,000) | (11.1%) | 0.2% |
| Licenses & Permits | * 918,690 | 962,796 | 44,106 | 4.8% | 0.2% |
| Intergovernmental | * 51,241,125 | 48,846,067 | (2,395,058) | (4.7%) | 12.4% |
| Charges for Services | * 27,326,453 | 26,296,310 | (1,030,143) | (3.8%) | 6.7% |
| Earnings On Investments | 3,615,435 | 1,525,554 | (2,089,881) | (57.8%) | 0.4% |
| Other Revenue | * 7,812,724 | 8,516,754 | 704,030 | 9.0% | 2.2% |
| Other Financing Uses | 6,945,249 | 14,779,621 | 7,834,372 | 112.8% | 3.8% |
| Fund Balance | 10,886,400 | 12,550,194 | 1,663,794 | 15.3% | 3.2% |
| Total Revenue Sources | 391,727,113 | 393,443,253 | 1,716,140 | 0.44% | 100.0% |

*Totals shown are slightly different than Budget Ordinance due to accounting changes

Expenditure Uses

| | <u>FY 2009</u> | <u>FY 2010</u> | <u>FY 09-10</u> | <u>FY 08 - 09</u> | <u>FY 09-10</u> |
|-----------------------------------|--------------------|--------------------|------------------|-------------------|--------------------------|
| | <u>Adopted</u> | <u>Adopted</u> | <u>Change \$</u> | <u>Change %</u> | <u>% Of Total Budget</u> |
| Personal Services | 117,874,262 | 120,993,297 | 3,119,035 | 2.6% | 30.8% |
| Professional & Technical Services | 6,993,614 | 6,525,438 | (468,176) | (6.7%) | 1.7% |
| Purchased Property Services | 6,910,782 | 6,031,463 | (879,319) | (12.7%) | 1.5% |
| Other Purchased Services | 9,230,342 | 9,594,555 | 364,213 | 3.9% | 2.4% |
| Training & Conference | 870,012 | 790,674 | (79,338) | (9.1%) | 0.2% |
| Materials & Supplies | 17,363,031 | 16,493,085 | (869,946) | (5.0%) | 4.2% |
| Other Operating Costs | 27,931,928 | 28,040,313 | 108,385 | 0.4% | 7.1% |
| Medicaid | 9,643,069 | 0 | (9,643,069) | (100.0%) | 0.0% |
| PY Encumbrances | 1,800,000 | 1,800,000 | 0 | 0.0% | 0.5% |
| Contingency | 1,015,237 | 940,666 | (74,571) | (7.3%) | 0.2% |
| Capital Outlay | 2,588,737 | 2,957,457 | 368,720 | 14.2% | 0.8% |
| Education Debt Leveling Plan | 9,172,344 | 12,580,785 | 3,408,441 | 37.2% | 3.2% |
| Existing/Committed Debt Service | 46,598,697 | 50,637,701 | 4,039,004 | 8.7% | 12.9% |
| Payments To Other Agencies | 133,695,058 | 136,012,511 | 2,317,453 | 1.7% | 34.6% |
| Other Financing Uses | 40,000 | 45,308 | 5,308 | 13.3% | 0.0% |
| Total Expenditure Uses | 391,727,113 | 393,443,253 | 1,716,140 | 0.44% | 100.0% |