

SPECIAL REVENUE FUNDS

This section accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Emergency Telephone System Special Revenue Fund

This fund is used to account for the .60¢/month E911 surcharge collected. Use of the funds is restricted to allowable expenditures in support of the County 911 System, as specified by State statute. Authorized by G.S. 62A and administered by the N.C. 911 Fund Board.

Law Enforcement Equipment Equitable Distribution Special Revenue Fund

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.

Moser Bequest for Care of Elderly Special Revenue Fund

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

State Public School Building Capital Fund

This fund is used to account for capital expenditures by the Winston-Salem/Forsyth County Schools, financed by ADM monies & lottery proceeds from the State Public School Building Capital Fund.

Special Tax District Fund

This 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 three fire service districts.

2014 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that began in FY 2014.

2015 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that began in FY 2015.

2016 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY 2016.

2017 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY 2017.

2018 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY 2018.

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

FUND 207 - Adopted 6-12-2003

MISSION STATEMENT

To provide funds from the collection of E911 surcharge fees to be used to offset the cost of providing E911 services within Forsyth County as authorized by G.S. 62A-4.

BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.60 per month E911 surcharge collected by the State of N.C. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute.

Expenditures offset with this revenue include, but are not limited to, CAD maintenance and telephone system including TDD lines for the hard of hearing and language lines for translation services.

PROGRAM SUMMARY

FY 16-17		FY 17-18		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
1,114,312	1,114,312	612,718	612,718	612,718

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 16-17		<u>Request</u>	FY17-18	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,114,312	1,114,312	1,163,531	1,163,531	1,163,531
<u>Revenues:</u>					
Appropriation of Fund Balance					
E911 Surcharge	557,869	557,869	589,834	589,834	589,834
Interest Earnings	0	0	0	0	0
Kernersville PSAP			23,526	23,526	23,526
Total	557,869	557,869	613,360	613,360	613,360
Total Resources	<u>1,672,181</u>	<u>1,672,181</u>	<u>1,776,891</u>	<u>1,776,891</u>	<u>1,776,891</u>
<u>Expenditures:</u>					
Salary	120,668	120,668	120,668	120,668	120,668
Maintenance Service	126,850	126,850	8,500	8,500	8,500
Other Purchased Services	320,600	320,600	315,000	315,000	315,000
Travel/Training	13,000	13,000	13,000	13,000	13,000
General Supplies	129,800	129,800	65,000	65,000	65,000
Equipment	500,000	500,000	0	0	0
Aid to the Government Agencies	28,063	28,063	23,526	23,526	23,526
Debt	67,024	67,024	67,024	67,024	67,024
Total Expenditures	1,306,005	1,306,005	612,718	612,718	612,718
Estimated Fund Balance	<u>366,176</u>	<u>366,176</u>	<u>1,164,173</u>	<u>1,164,173</u>	<u>1,164,173</u>

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Distributes proceeds from drug seizures for law enforcement purposes.

MISSION STATEMENT

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.

BUDGET HIGHLIGHTS

Revenue in this fund is generated from the sale of assets and the taxes on drugs seized by the Sheriff's Office. Revenues are shared among the government agencies participating in the drug seizure.

Expenditures are limited by Federal DEA guidelines to activities supporting community policing activities, training, and law enforcement activities. Acceptable uses are identified in the U.S. Department of Justice Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies.

Expenditures from this fund include specialized training opportunities for officers, specialized interdiction equipment and supplies for officers and various other projects. The Sheriff will also match a Governor's Crime Grant with these funds.

PROGRAM SUMMARY

FY 16-17		FY 17-18		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
0	124,423	398,300	349,000	398,300

FY18 Adopted Budget includes funds to replace the SWAT vehicle, continue with the recruitment advertising campaign to address the elevated number of vacancies, and purchase a vehicle and equipment for an ASL Corporal position for the Clemmons Community Policing program.

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 16-17		<u>Request</u>	FY 17-18	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,067,346	1,067,346	972,883	972,883	972,883
<u>Revenues:</u>					
Intergovernmental	50,000	25,000	50,000	50,000	50,000
Interest Earnings	4,000	4,960	3,000	3,000	3,000
Total	54,000	29,960	53,000	53,000	53,000
Total Resources	<u>1,121,346</u>	<u>1,097,306</u>	<u>1,025,883</u>	<u>1,025,883</u>	<u>1,025,883</u>
<u>Expenditures:</u>					
Supplies & Small Equipment	0	44,500	112,300	89,000	112,300
Training	0	0	0	0	
Capital Equipment > \$5,000	0	79,923	0	0	
Emergency Vehicles	0	0	286,000	260,000	286,000
Total	0	124,423	398,300	349,000	398,300
Estimated Fund Balance	<u>1,121,346</u>	<u>972,883</u>	<u>627,583</u>	<u>676,883</u>	<u>627,583</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

FUND 208 - Adopted 12-18-2006

MISSION STATEMENT

To grant residents over age 55 of Forsyth County that have a chronic or life threatening illness a request using proceeds from a generous gift by a former Forsyth County resident, Mr. O. Moser.

BUDGET HIGHLIGHTS

In October 2005, the Forsyth County Department of Social Services received a bequest of \$269,277 from the estate of Mr. O. Moser. The program is designed to provide assistance and special requests for the elderly population of Forsyth County.

There has been just a slight amount of activity in the current fiscal year. The Department of Social Services is reviewing this program and looking to make changes to better use these funds as the benefactor intended; therefore more of the fund is being appropriated for FY18.

PROGRAM SUMMARY

FY 16 - 17		FY 17 - 18		<u>Adopted</u>
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
50,000	3,080	50,000	50,000	50,000

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 16 - 17		<u>Request</u>	FY 17 - 18	<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	
Opening Balance	306,833	308,356	306,364	306,364	306,364
<u>Revenues:</u>					
Interest Earnings	1,000	1,088	1,000	1,000	1,000
Total	1,000	1,088	1,000	1,000	1,000
Total Resources:	<u>307,833</u>	<u>309,444</u>	<u>307,364</u>	<u>307,364</u>	<u>307,364</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	3,080	50,000	50,000	50,000
Total	50,000	3,080	50,000	50,000	50,000
Estimated Fund Balance	<u>257,833</u>	<u>306,364</u>	<u>257,364</u>	<u>257,364</u>	<u>257,364</u>

STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

Fund 220

The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-15	ACTIVITY 2015-16	FUTURE ACTIVITY
Opening Balance	0	0	0	0	Estimated future activity depends on availability of funds from State.
Revenues					
Tfr From Special Revenue Fund	0	0	1,145,757		
Tfr Fr SR Fd.-Res. Equity	0	0	184,565		
Fund Balance	145,400	1,330,150	0		
State Public School Bldg. Cap.	436,200	39,267,488	36,465,425	559	
Lottery Proceeds	0	44,316,322	41,512,753	3,731,269	
County Match (Bond Fd)	0	10,580,670	10,580,496		
Interest Earnings	0	162,074	162,074		
Total	581,600	95,656,705	90,051,070	3,731,828	
Total Resources	581,600	95,656,705	90,051,070	3,731,828	
Expenditures					
School Construction Projects	581,600	51,340,383	48,538,317	559	
Debt Service Paid with Lottery Proceeds	0	44,316,322	41,512,753	3,731,269	
Total	581,600	95,656,705	90,051,070	3,731,828	
Estimated Fund Balance	0	0	0	0	

SPECIAL FIRE TAX DISTRICT FUNDS

	<u>FY 17</u>	<u>Est. Avail.</u>			<u>FY 18</u>		<u>Tax Rate</u>	<u>Fund</u>	
	<u>Approp.</u>	<u>Fund Bal</u>	<u>FY 17</u>	<u>Req.</u>	<u>Recom.</u>	<u>Adopted</u>	<u>Revenue</u>	<u>Balance</u>	<u>Total</u>
		<u>At 5/01/17</u>						<u>Approp.</u>	<u>Approp.</u>
Beeson Cross Rds* (F)	269,255	14,227	.088	.100	.088	.095	284,473	10,000	294,473
Beeson Cross Rds SD	28,440	525	.088	.088	.088	.095	30,782	0	30,782
Belews Creek** (P)	365,964	8,265	.110	.110	.110	.110	371,283	8,265	379,548
City View* (P)	46,112	1,968	.105	.105	.105	.105	39,487	1,968	41,455
Clemmons** (F)	1,447,393	154,785	.060	.060	.060	.060	1,527,883	10,000	1,537,883
Forest Hill**	12,563	465	.105	.105	.105	.105	12,722	0	12,722
Griffith* (P)	110,469	26,015	.055	.055	.055	.055	117,131	0	117,131
Gumtree** (P)	65,137	2,794	.100	.100	.100	.100	67,689	2,794	70,483
Horneytown** (P)	225,288	6,212	.110	.130	.110	.122	266,341	6,212	272,553
King of Forsyth Co.** (F)	512,760	11,265	.075	.075	.075	.075	541,922	0	541,922
Lewisville** (F)	1,383,574	39,041	.080	.080	.080	.080	1,407,859	39,041	1,446,900
Mineral Springs** (P)	197,313	2,349	.105	.105	.105	.105	192,100	0	192,100
Min. Springs Svc. Dist.	7,376	621	.105	.105	.105	.105	7,351	0	7,351
Mt. Tabor** (F)	72,382	3,728	.075	.075	.075	.075	75,972	3,728	79,700
Old Richmond** (P)	432,296	17,162	.095	.095	.095	.095	423,992	17,000	440,992
Piney Grove* (F)	738,555	17,092	.130	.130	.130	.130	758,818	17,092	775,910
Rural Hall** (F)	481,332	23,164	.105	.105	.105	.105	457,122	9,340	466,462
Salem Chapel** (P)	98,119	11,400	.120	.120	.120	.120	105,942	11,000	116,942
South Fork* (F)	6,241	4,813	.060	.060	.060	.060	5,619	0	5,619
Talley's Crossing** (P)	219,135	10,980	.105	.105	.105	.105	199,314	10,980	210,294
Triangle*	96,627	5,852	.092	.092	.092	.092	100,143	5,852	105,995
Union Cross** (P)	294,306	45,921	.120	.120	.120	.120	322,238	45,921	368,159
Vienna* (F)	527,193	22,584	.075	.075	.075	.075	541,721	22,584	564,305
Walkertown** (P)	360,737	14,948	.100	.100	.100	.100	370,241	14,948	385,189
West Bend*	52,428	1,765	.080	.080	.080	.080	49,473	1,765	51,238

*Fire Protection District

(P) Part-time Employees

(F) 24 Hour Employees

**Fire/Rescue Districts

SD = Service District

2014 HOUSING GRANT PROJECT ORDINANCE

Fund 240

This fund is used to account for new grants/projects that began in FY 2014.

	<u>ORIGINAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>		
			<u>TOTALS</u>	<u>ACTIVITY</u>	<u>FUTURE</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>AT 6-30-17</u>	<u>2017-18</u>	<u>ACTIVITY</u>
Opening Balance	0	0	0	0	0
Revenues					
2013 WSFC HOME	167,800	167,800	166,100	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	25,755	25,755	25,755	0	0
Forsyth County IDA	26,582	58,582	57,582	0	0
CDBG Program Income	150,000	153,338	82,022	0	0
CDBG NC Catalyst Program	70,000	70,000	58,760	11,240	0
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
Interest Earnings	0	0	1,531	0	0
Total	527,137	562,475	467,190	11,240	0
Total Resources	527,137	562,475	467,190	11,240	0
Expenditures					
2013 WSFC HOME	167,800	167,800	166,100	0	0
2013 WSFC HOME Local Match	37,755	37,755	37,373	0	0
Forsyth County IDA	26,582	58,582	57,582	0	0
CDBG Program Income	150,000	153,338	20,000	0	0
CDBG NC Catalyst Program	70,000	70,000	58,760	11,240	0
2013 Urgent Repair Program	75,000	75,000	63,440	0	0
Interest Earnings	0	0	1,531	0	0
Total	527,137	562,475	404,786	11,240	0
Estimated Fund Balance	0	0	62,404	0	0

2015 HOUSING GRANT PROJECT ORDINANCE

Fund 241

This fund is used to account for new grants/projects that began in FY 2015

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-17</u>	<u>ACTIVITY 2017-18</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	0	0	0	135,352	0
Revenues					
CDBG NSP Program Income	50,000	50,000	21,751	0	0
2014 WSFC HOME	176,400	176,400	176,600	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	27,690	27,690	27,690	0	0
HOME Program Income	200,000	238,516	190,000	35,000	0
Interest Earnings	0	0	1,204	450	0
Total	466,090	504,606	429,245	35,450	0
Total Resources	466,090	504,606	429,245	170,802	0
Expenditures					
2014 WSFC HOME	176,400	176,400	176,600	0	0
2014 WSFC HOME Local Match	39,690	39,690	30,000	9,690	0
HOME Program Income - B/O	200,000	238,516	87,293	137,707	0
CDBG NSP Program Income - B/O	50,000	50,000	0	21,751	0
Interest Earnings	0	0	0	1,654	0
Total	466,090	504,606	293,893	170,802	0
Estimated Fund Balance	0	0	135,352	0	0

2016 HOUSING GRANT PROJECT ORDINANCE

Fund 242

This fund is used to account for new grants/projects that will begin in FY 2016

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-17</u>	<u>ACTIVITY 2017-18</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	0	0	0	37,247	0
Revenues					
2015 WSFC HOME	176,400	176,400	60,670	104,330	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	27,690	27,690	25,125	0	0
2015 Urgent Repair Program	100,000	100,000	89,560	0	0
Interest Earnings	0	0	122	70	0
Total	316,090	316,090	187,477	104,400	0
Total Resources	316,090	316,090	187,477	141,647	0
Expenditures					
2015 WSFC HOME	176,400	176,400	60,670	104,330	0
2015 WSFC HOME Local Match	39,690	39,690	0	37,317	0
2015 Urgent Repair Program	100,000	100,000	89,560	0	0
Total	316,090	316,090	150,230	141,647	0
Estimated Fund Balance	0	0	37,247	0	0

2017 HOUSING GRANT PROJECT ORDINANCE

Fund 243

This fund is used to account for new grants/projects that will begin in FY 2017

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-17</u>	<u>ACTIVITY 2017-18</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	0	0	0	38,250	33,250
Revenues					
2016 WSFC HOME	170,000	170,700	90	30,700	139,910
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	26,250	26,250	26,250	0	0
2016 Urgent Repair Program	100,000	100,000	24,000	76,000	0
NCHFA ESFR	225,000	225,000	0	75,000	150,000
Interest Earnings	0	0	0	0	0
Total	533,250	533,950	62,340	181,700	289,910
Total Resources	533,250	533,950	62,340	219,950	323,160
Expenditures					
2016 WSFC HOME	170,000	170,700	90	30,700	139,910
2016 WSFC HOME Local Match	38,250	38,250	0	5,000	33,250
2016 Urgent Repair Program	100,000	100,000	24,000	76,000	0
NCHFA ESFR	225,000	225,000	0	75,000	150,000
Total	533,250	533,950	24,090	186,700	323,160
Estimated Fund Balance	0	0	38,250	33,250	0

2018 HOUSING GRANT PROJECT ORDINANCE

Fund 244

This fund is used to account for new grants/projects that will begin in FY 2018

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-17</u>	<u>ACTIVITY 2017-18</u>	<u>FUTURE ACTIVITY</u>
Opening Balance	0	0	0	0	73,250
Revenues					
2017 WSFC HOME	170,000	170,000	0	0	170,000
Municipalities	12,000	12,000	0	12,000	0
Transfer from General Fund	26,250	26,250	0	26,250	0
2017 Urgent Repair Program	100,000	100,000	0	24,000	76,000
Forsyth County IDA	33,332	33,332	0	33,332	0
CDBG Program Income	125,000	125,000	0	80,000	45,000
CDBG NSP	800,000	800,000	0	200,000	600,000
Total	1,266,582	1,266,582	0	375,582	891,000
Total Resources	1,266,582	1,266,582	0	375,582	964,250
Expenditures					
2017 WSFC HOME	170,000	170,000	0	0	170,000
2017 WSFC HOME Local Match	38,250	38,250	0	0	38,250
2016 Urgent Repair Program	100,000	100,000	0	24,000	76,000
Forsyth County IDA	33,332	33,332	0	33,332	0
CDBG Program Income	125,000	125,000	0	45,000	80,000
CDBG NSP	800,000	800,000	0	200,000	600,000
Total	1,266,582	1,266,582	0	302,332	964,250
Estimated Fund Balance	0	0	0	73,250	0