

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 236

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.

Law Enforcement Equipment Equitable Distribution Special Revenue Fund 238

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.

State Public School Building Capital Fund 240

This fund is used to account for capital expenditures by the Winston-Salem/Forsyth County Schools, financed by grant monies from the State Public School Building Capital Fund and transfers from the 1990 Schools Facilities Fund.

2004 Housing Grant Project Ordinance 241

This fund is used to account for projects previously budgeted in the General Fund. Projects moved to grant project ordinance in FY 04 including a new CDBG Project to begin in FY 04.

2005 Housing Grant Project Ordinance 242

This fund is used to account for new grants/projects that will begin in FY 05. Also included is a transfer from the General Fund of \$44,250 for the County's match for the HOME Program.

2006 Housing Grant Project Ordinance 243

This fund is used to account for new grants/projects that will begin in FY 2006.

2007 Housing Grant Project Ordinance 244

This fund is used to account for new grants/projects that will begin in FY 2007.

Special Tax District Fund 245

This fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-three fire tax districts.

Justice Assistance Trust Grant Project Ordinance 246

This fund is used to account for the Justice Assistance Grant shared with the City of Winston-Salem.

Emergency Telephone System Special Revenue Fund

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. Revenue from this fund is transferred to the General Fund to offset expenditures related to the dispatch function of the E911 service.

Expenditures offset with this revenue includes, but is not limited to, CAD maintenance and telephone system contracts.

PROGRAM SUMMARY

FY 05-06			FY 06-07	
<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
434,590	433,800	430,000	430,000	430,000

Emergency Telephone System Special Revenue Fund

	FY 05-06			FY 06-07	
	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>Revenues:</u>					
Appropriation of Fund Balance	0	0	0	0	0
E911 Surcharge	434,590	433,800	430,000	430,000	430,000
Total	<u>434,590</u>	<u>433,800</u>	<u>430,000</u>	<u>430,000</u>	<u>430,000</u>
 <u>Expenditures:</u>					
Transfer to the General Fund for:					
CAD Maintenance	160,000	121,730	130,000	130,000	130,000
911 Telephone Services	274,590	312,070	300,000	300,000	300,000
Total	<u>434,590</u>	<u>433,800</u>	<u>430,000</u>	<u>430,000</u>	<u>430,000</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 law enforcement activities related to reducing illegal drug activity in Forsyth County.

DEA funds will provide the County match for grants and projects including: funding a portion of the School System's drug testing program, specialized training opportunities for officers, supplies, equipment, and various other projects.

PROGRAM SUMMARY

FY 05-06		FY 06-07		<u>ADOPTED</u>
<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	
105,894	65,411	135,000	135,000	135,000

Law Enforcement Equitable Distribution Special Revenue Fund

	FY 05-06			FY 06-07	
	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>Revenues:</u>					
Appropriation of Fund Balance	105,894	65,411	135,000	135,000	135,000
Revenues	0	0	0	0	0
Total	<u>105,894</u>	<u>65,411</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>
<u>Expenditures:</u>					
Supplies & Small Equipment	15,719	22,782	5,000	5,000	5,000
Equipment	44,600	25,000	82,000	82,000	82,000
School Drug Testing	0	0	28,000	28,000	28,000
2004 LLEBG Equipment	2,475	2,475	0	0	0
Training	43,100	15,154	20,000	20,000	20,000
Total	<u>105,894</u>	<u>65,411</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>
Available for Other Projects	0	0	0	0	0
Total	<u>105,894</u>	<u>65,411</u>	<u>135,000</u>	<u>135,000</u>	<u>135,000</u>

State Public School Building Capital Fund

	<u>ORIGINAL</u>	<u>CURRENT</u>	<u>EST.</u>	<u>EST.</u>	<u>EST.</u>
	<u>BUDGET</u>	<u>BUDGET</u>	<u>TOTALS</u>	<u>ACTIVITY</u>	<u>FUTURE</u>
			<u>AT 6-30-06*</u>	<u>2006-07*</u>	<u>ACTIVITY</u>
Opening Balance	0	0	0	0	Estimated future activity depends
Revenues					
Tfr From Special Revenue Fund	0	0	0	0	
Tfr Fr SR Fd.-Res. Equity	0	0	0	0	
Fund Balance	145,400	1,330,150	184,565	0	on
State Public School Bldg. Cap.	436,200	30,920,598	27,388,514	0	availability
County Match (Bond Fd)	0	8,511,836	9,657,419	0	of
Interest Earnings	0	162,074	162,074	0	matching
Total	581,600	40,924,658	37,392,572	0	funds from State.
Total Resources	581,600	40,924,658	37,392,572	0	
Expenditures					
School Projects	581,600	40,924,658	37,392,572	0	
Total	581,600	40,924,658	37,392,572	0	
Estimated Fund Balance	0	0	0	0	

*These columns show previously committed projects.

This fund includes the portion of the Schools Ten Year Facility Needs Program that can be funded with the State Public School Building Capital Fund and required local match. (The 1987 Session of the General Assembly passed legislation creating a Public School Building Capital fund to assist county governments in meeting their public school building capital needs). Funds provided by the State are to be matched on the basis of one dollar of local funds for every three dollars of State funds. The allocation to counties is based on the average daily membership.

2004 Housing Grant Project Ordinance

Projects previously in General Fund moved to Grant Project Ordinance in FY 04, plus new CDBG Grant beginning in FY 04.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>EST. TOTALS AT 6-30-06</u>	<u>EST. ACTIVITY 2006-07</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	274,078	0
Revenues					
Tfr From General Fund	156,897	262,539	237,642	24,897	0
Housing Mort. Repayments	54,218	70,565	44,030	26,535	0
Housing Rehab Amortizing Loan	0	0	0	0	0
WSFC HOME	551,460	551,460	416,095	135,365	0
Assets for Independence	124,780	124,780	48,884	75,896	0
HOME Single Fam. Rehab	234,113	234,113	194,711	39,402	0
NCHFC Duke Power	65,030	65,030	51,496	13,534	0
Other State Reimbursements	0	0	0	0	0
Interest Earnings	0	0	0	0	0
Municipalities	12,000	12,000	12,000	0	0
CDBG	400,000	400,000	380,577	19,423	0
Total	1,598,498	1,720,487	1,385,435	335,052	0
Total Resources	1,598,498	1,720,487	1,385,435	609,130	0
Expenditures					
Housing Mort. Repay. B/O	105,985	0	0	0	0
Rehabilitation	940,780	858,327	538,056	320,271	0
Down Payment Assist.	392,856	486,446	416,232	70,214	0
Admin. Salaries & Fringe Benefits	61,308	121,651	88,156	33,495	0
Other Misc./Lead Based Paint Testing	4,480	68,540	61,043	7,497	0
Administration	68,205	46,278	0	46,278	0
Budget Reserve	24,884	139,245	7,870	131,375	0
Total	1,598,498	1,720,487	1,111,357	609,130	0
Estimated Fund Balance	0	0	274,078	0	0

2005 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY 05.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>EST. TOTALS AT 6-30-06</u>	<u>EST. ACTIVITY 2006-07</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	(35,879)	36,512
Revenues					
Transfer From General Fund	44,250	44,250	44,250	0	0
Program Income	80,000	80,000	99,719	0	0
WSFC HOME	250,000	250,000	127,619	80,000	20,987
WSFC HOME ADDI	33,866	33,866	12,500	15,000	6,366
Real Estate Fees	36,000	36,000	0	18,000	18,000
NCHFA New Homes	530,000	530,000	530,000	0	0
NCHFA Supplemental Program	0	100,000	78,300	21,700	0
CDBG IDA	50,000	50,000	12,076	37,924	0
Municipalities	12,000	12,000	12,000	0	0
Interest Earnings	0	0	1,675	0	0
Total	1,036,116	1,136,116	918,139	172,624	45,353
Total Resources	1,036,116	1,136,116	918,139	136,745	81,865
Expenditures					
Rehabilitation	211,250	182,543	133,981	24,281	24,281
Down Payment Assistance	688,866	784,693	727,251	28,721	28,721
Admin. Salaries & Fringe Benefits	136,000	91,266	86,804	2,231	2,231
Miscellaneous	0	57,590	5,982	30,000	21,608
Budget Reserve	0	20,024	0	15,000	5,024
Total	1,036,116	1,136,116	954,018	100,233	81,865
Estimated Fund Balance	0	0	(35,879)	36,512	0

2006 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY 06.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>EST. TOTALS AT 6-30-06</u>	<u>EST. ACTIVITY 2006-07</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	(49,998)	10,002
Revenues					
Transfer From General Fund	42,000	42,000	42,000	0	0
VRP	70,000	70,000	0	70,000	0
WSFC HOME	240,000	240,000	7,837	116,081	116,082
WSFC HOME ADDI	10,450	10,450	0	5,225	5,225
SFR	200,000	200,000	0	100,000	100,000
Municipalities	12,000	12,000	12,000	0	0
Total	574,450	574,450	61,837	291,306	221,307
Total Resources	574,450	574,450	61,837	241,308	231,309
Expenditures					
Rehabilitation	225,000	225,000	19,955	102,522	102,523
Down Payment Assistance	279,405	279,405	83,236	98,084	98,085
Admin. Salaries & Fringe Benefits	70,045	70,045	8,644	30,700	30,701
Total	574,450	574,450	111,835	231,306	231,309
Estimated Fund Balance	0	0	(49,998)	10,002	0

2007 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY 07.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>EST. TOTALS AT 6-30-06</u>	<u>EST. ACTIVITY 2006-07</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	0	113,850
Revenues					
New Homes Program	250,000	250,000	0	75,000	175,000
CDBG Scattered Site	400,000	400,000	0	150,000	250,000
HOME Program Income	100,000	100,000	0	50,000	50,000
2006 WSFC HOME	232,300	232,300	0	100,000	132,300
2006 WSFC HOME ADDI	5,360	5,360	0	5,360	0
Municipalities	12,000	12,000	0	12,000	0
Transfer from General Fund	106,850	106,850	0	106,850	0
Total	1,106,510	1,106,510	0	499,210	607,300
Total Resources	1,106,510	1,106,510	0	499,210	721,150
Expenditures					
New Homes Program	250,000	250,000	0	75,000	175,000
CDBG Scattered Site	400,000	400,000	0	100,000	300,000
HOME Program Income	100,000	100,000	0	50,000	50,000
2006 WSFC HOME	232,300	232,300	0	100,000	132,300
2006 WSFC HOME ADDI	5,360	5,360	0	5,360	0
2006 WSFC HOME Local Match	52,268	52,268	0	25,000	27,268
Forsyth County IDA	66,582	66,582	0	30,000	36,582
Total	1,106,510	1,106,510	0	385,360	721,150
Estimated Fund Balance	0	0	0	113,850	0

Special Tax District Funds

	Est. Avail.		Req. Recom. Adopted				Tax Rate Revenue	Fund		Total Approp.
	FY 06 Approp.	Fund Bal At 6/30/06	FY 06	FY 07	FY 07	FY 07		Balance Approp.		
Beeson Cross Rds* (F)	281,230	25,658	.070	.070	.070	.070	198,000	8,600	206,600	
Belews Creek** (V)	114,660	65,971	.045	.060	.055	.055	148,260	13,690	161,950	
City View* (P)	85,150	5,613	.080	.080	.080	.080	30,510	0	30,510	
Clemmons** (F)	939,650	119,900	.050	.055	.050	.050	940,110	114,130	1,054,240	
Forest Hill** (V)	10,670	194	.050	.060	.050	.050	7,200	150	7,350	
Griffith* (NP)	146,370	13,450	.055	.055	.055	.055	89,980	7,500	97,480	
Gumtree** (P)	90,220	1,494	.085	.085	.085	.085	52,740	1,000	53,740	
Horneytown** (P)	177,160	10,700	.100	.100	.100	.100	178,520	4,690	183,210	
King of Forsyth Co.** (F)	232,900	28,304	.055	.055	.055	.055	234,210	0	234,210	
Lewisville** (F)	717,320	42,237	.050	.070	.060	.060	790,790	40,000	830,790	
Mineral Springs** (NP)	111,810	3,314	.040	.060	.050	.050	96,050	3,300	99,350	
Min. Springs Svc. Dist. (P)	2,460	62	.040	.060	.050	.050	3,490	50	3,540	
Mt. Tabor** (F)	119,000	7,269	.065	.080	.075	.075	53,500	5,000	58,500	
Old Richmond** (P)	355,830	73,139	.060	.070	.060	.060	238,205	20,000	258,205	
Piney Grove* (F)	360,350	21,952	.080	.080	.080	.080	375,690	15,000	390,690	
Rural Hall** (F)	216,780	14,195	.055	.055	.055	.055	205,450	7,820	213,270	
Salem Chapel** (V)	44,470	1,264	.060	.060	.060	.060	43,420	1,000	44,420	
South Fork* (F)	26,340	6,022	.050	.050	.050	.050	6,660	1,000	7,660	
Talley's Crossing** (P)	128,860	8,280	.080	.080	.080	.080	131,910	0	131,910	
Triangle* (P)	95,480	33,551	.050	.070	.070	.070	71,380	9,720	81,100	
Union Cross** (P)	154,310	26,035	.070	.100	.070	.070	123,800	7,720	131,520	
Vienna* (F)	447,300	14,811	.065	.080	.075	.075	413,000	14,000	427,000	
Walkertown** (P)	183,380	16,198	.060	.070	.070	.070	222,770	8,000	230,770	
West Bend* (V)	23,550	10,282	.050	.050	.050	.050	24,240	0	24,240	

*Fire Protection District

**Fire/Rescue Districts

(P) Part-time Employees

(F) 24 Hour Employees

(N) New Paid Employees

(V) Totally Volunteer

Justice Assistance Trust Grant Project Ordinance

This fund is used to account for the Justice Assistance Grant shared with the City of Winston-Salem.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>EST. TOTALS AT 6-30-06</u>	<u>EST. ACTIVITY 2006-07</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	270,375	0
Revenues					
Revenue	300,125	300,125	300,125	0	0
Interest Earnings	0	0	8,942	4,100	0
Total	300,125	300,125	309,067	4,100	0
Total Resources	300,125	300,125	309,067	274,475	0
Expenditures					
School Resource Remote Field Reporting	67,600	16,682	16,682	0	0
Video Technology	20,000	22,010	22,010	0	0
Sheriff Administration Security System	62,463	113,420	0	117,892	0
City of Winston-Salem	150,062	150,062	0	156,583	0
Total	300,125	302,174	38,692	274,475	0
Estimated Fund Balance	0	0	270,375	0	0