

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	240
This fund is used to account for the .70¢/month E911 surcharge collected. The funds are to be used exclusively for costs associated with dispatch function for the E911 System. Authorized by G.S. 62A and administered by the N.C. 911 Fund Board.	
Law Enforcement Equipment Equitable Distribution Special Revenue Fund	242
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.	
O. Moser Special Revenue Fund	244
This program is designed to provide assistance and special requests from the elderly population of Forsyth County.	
State Public School Building Capital Fund	246
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.	
2006 Housing Grant Project Ordinance	247
This fund is used to account for new grants/projects that began in FY 2006.	
2007 Housing Grant Project Ordinance	248
This fund is used to account for new grants/projects that began in FY 2007.	
2008 Housing Grant Project Ordinance	251
This fund is used to account for new grants/projects that began in FY 2008.	
Special Tax District Fund	252
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 and 1 fire service district.	
2005 Justice Assistance Trust Grant Project Ordinance	249
This fund is used to account for the Justice Assistance Grant shared with the City of Winston-Salem.	
2007 Justice Assistance Trust Grant Project Ordinance	250
This fund is used to account for the Justice Assistance Grant shared with the City of Winston-Salem for various equipment.	

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 \$0.70 per month collected by the State of N.C. Revenue is received from the State's 911 Board and segregated into this Special Revenue Fund and then 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 including TDD lines for the hard of hearing and language line for translation services.

PROGRAM SUMMARY

FY 07-08 Current Year		FY 08-09 Continuation		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
529,720	673,920	857,446	857,446	857,446

Emergency Telephone System Special Revenue Fund

	FY 07-08 Current Year		FY 08-09 Continuation		<u>Adopted</u>
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
<u>Revenues:</u>					
Appropriation of Fund Balance	79,720	0	0	0	0
E911 Surcharge	450,000	673,920	857,446	857,446	857,446
Total	<u>529,720</u>	<u>673,920</u>	<u>857,446</u>	<u>857,446</u>	<u>857,446</u>
 <u>Expenditures:</u>					
Transfer to the General Fund for:					
Public Safety-911 dispatch Costs	529,720	580,920	764,446	764,446	764,446
Kernersville Dispatch Costs	0	93,000	93,000	93,000	93,000
Total	<u>529,720</u>	<u>673,920</u>	<u>857,446</u>	<u>857,446</u>	<u>857,446</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.

PROGRAM SUMMARY

FY 07-08 Current Year		FY 08-09 Continuation		<u>Adopted</u>
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
732,122	449,649	622,748	622,748	622,748

Law Enforcement Equitable Distribution Special Revenue Fund

	FY 07-08		FY 08-09		<u>Adopted</u>
	Current Year		Continuation		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
<u>Revenues:</u>					
Appropriation of Fund Balance	732,122	449,649	622,748	622,748	622,748
Total	<u>732,122</u>	<u>449,649</u>	<u>622,748</u>	<u>622,748</u>	<u>622,748</u>
 <u>Expenditures:</u>					
Supplies & Small Equipment	319,622	210,000	254,607	254,607	254,607
FLIR Night Vision Equipment	0	0	9,490	9,490	9,490
Inmate Inquiry Database	0	0	51,480	51,480	51,480
Storage Area Network Expansion	0	0	23,000	23,000	23,000
Skid Car System for Driver Training	0	0	70,000	70,000	70,000
SICAR 6 Database - Shoe Print/Tire Marks	0	0	22,817	22,817	22,817
Patrol Apprehension K-9	0	0	14,000	14,000	14,000
Surveillance Camera	0	0	5,000	5,000	5,000
Nikon DTM 352 Total Station	0	0	7,495	7,495	7,495
OSSI Livescan Interface	0	0	11,060	11,060	11,060
OSSI Mass Movement Modification	0	0	16,500	16,500	16,500
Vmware Software	0	0	27,000	27,000	27,000
EMC Email Xtender	0	0	35,000	35,000	35,000
Non-Capital Software	0	0	10,000	10,000	10,000
Training	84,000	5,000	64,299	64,299	64,299
Accreditation Contract	15,000	0	0	0	0
Promotional Testing Program Contract	140,000	56,075	0	0	0
Fencing at Old Garage	10,000	10,000	0	0	0
Surveillance System @ Fairchild Drive	23,000	23,000	0	0	0
Vehicle for Interdiction Team	38,000	38,000	0	0	0
Enclosed Garage @ Fairchild Drive	7,500	7,500	0	0	0
Ammunition Storage Facility	31,000	31,000	0	0	0
Weapons Storage Facility	40,000	40,000	0	0	0
Payment to Outside Agency-SBI Lab	0	5,033	0	0	0
Uniforms	0	0	1,000	1,000	1,000
Memberships & Dues	0	35	0	0	0
Inspection Scopes for Interdiction	24,000	24,000	0	0	0
Total	<u>732,122</u>	<u>449,643</u>	<u>622,748</u>	<u>622,748</u>	<u>622,748</u>
 Available for Other Projects	 0	 0	 0	 0	 0
Total	<u>732,122</u>	<u>449,643</u>	<u>622,748</u>	<u>622,748</u>	<u>622,748</u>

O. Moser Special Revenue Fund

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.

During FY 08 funds were used to contract a wheelchair ramp at a client's home, replace a defective battery, and provide a short trip to the beach for an individual with a chronic illness.

PROGRAM SUMMARY

FY 07-08 Current Year		FY 08-09 Continuation		<u>Adopted</u>
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
20,000	14,412	20,000	20,000	20,000

O. Moser Special Revenue Fund

	FY 07-08 Current Year		FY 08-09 Continuation		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>Revenues:</u>					
Moser Bequest	19,200	0	19,200	19,200	19,200
Interest Earnings	800	14,412	800	800	800
Total	<u>20,000</u>	<u>14,412</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
<u>Expenditures:</u>					
Assistance to Elderly	20,000	14,412	20,000	20,000	20,000
Total	<u>20,000</u>	<u>14,412</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</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 6-30-08*</u>	<u>2008-09*</u>	<u>ACTIVITY</u>
Opening Balance	0	0	0	0	Estimated future activity depends on availability of matching funds from State.
Revenues					
Tfr From Special Revenue Fund	0	0	1,145,757	0	
Tfr Fr SR Fd.-Res. Equity	0	0	184,565	0	
Fund Balance	145,400	1,330,150	0	0	
State Public School Bldg. Cap.	436,200	37,127,098	35,058,662	0	
Lottery Proceeds	0	2,790,281	1,888,865	0	
County Match (Bond Fd)	0	10,580,670	10,330,496	0	
Interest Earnings	0	162,074	162,074	0	
Total	581,600	51,990,273	48,770,419	0	
 Total Resources	 581,600	 51,990,273	 48,770,419	 0	
 Expenditures					
School Projects	581,600	51,990,273	48,770,419	0	
Total	581,600	51,990,273	48,770,419	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.

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 6-30-08</u>	<u>EST. ACTIVITY 2008-09</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	150,000	(979)	0
Revenues					
Transfer From General Fund	42,000	42,000	42,000	0	
URP	70,000	70,000	0	0	
NCHFA Duke Power	0	250,000	200,000	50,000	
WSFC HOME	240,000	240,000	183,000	57,000	
WSFC HOME ADDI	10,450	10,450	5,810	4,640	
SFR	200,000	400,000	200,000	200,000	
Municipalities	12,000	12,000	12,000	0	
Interest Earnings	0	0	417	0	
Total	574,450	1,024,450	643,227	311,640	0
Total Resources	574,450	1,024,450	643,227	310,661	0
Expenditures					
Rehabilitation	225,000	429,955	471,044	65,306	
Down Payment Assistance	279,405	282,750	117,395	165,355	
Admin. Salaries & Fringe Benefits	70,045	161,745	55,767	80,000	
Total	574,450	874,450	644,206	310,661	0
Estimated Fund Balance	0	150,000	(979)	0	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 6-30-08</u>	<u>EST. ACTIVITY 2008-09</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	(20,577)	0
Revenues					
New Homes Program	250,000	250,000	36,075	213,925	
CDBG Scattered Site	400,000	400,000	150,000	250,000	
HOME Program Income	100,000	100,000	100,000	0	
2006 WSFC HOME	232,300	270,482	132,154	138,328	
2006 WSFC HOME ADDI	5,360	5,360	0	0	
Municipalities	12,000	12,000	12,000	0	
Interest Earnings	0	0	8,547	0	
Transfer from General Fund	106,850	106,850	106,850	0	
Total	1,106,510	1,144,692	545,626	602,253	0
Total Resources	1,106,510	1,144,692	545,626	581,676	0
Expenditures					
New Homes Program	250,000	250,000	23,711	234,836	
CDBG Scattered Site	400,000	400,000	288,314	111,686	
HOME Program Income	100,000	100,000	96,311	3,689	
2006 WSFC HOME	232,300	270,482	138,929	131,553	
2006 WSFC HOME ADDI	5,360	5,360	0	0	
2006 WSFC HOME Local Match	52,268	52,268	14,938	37,330	
Forsyth County IDA	66,582	66,582	4,000	62,582	
Total	1,106,510	1,144,692	566,203	581,676	0
Estimated Fund Balance	0	0	(20,577)	0	0

2005 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 6-30-08</u>	<u>EST. ACTIVITY 2008-09</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	8,107	0
Revenues					
Revenue	300,125	300,125	300,125	0	
Interest Earnings	0	21,093	29,195	205	
Total	300,125	321,218	329,320	205	0
Total Resources	300,125	321,218	329,320	8,312	0
Expenditures					
Sheriff Equipment	150,632	160,849	160,845	4,156	
City of Winston-Salem	150,062	160,369	160,369	4,156	
Total	300,694	321,218	321,214	8,312	0
Estimated Fund Balance	0	0	8,107	0	0

2007 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 6-30-08</u>	<u>EST. ACTIVITY 2008-09</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	23,702	0
Revenues					
Revenue	230,764	230,764	230,764	0	
Interest Earnings	0	0	5,884	604	
Total	230,764	230,764	236,648	604	0
Total Resources	230,764	230,764	236,648	24,306	0
Expenditures					
Sheriff Equipment	145,764	145,764	127,945	21,062	
City of Winston-Salem	85,000	85,000	85,000	3,244	
Total	230,764	230,764	212,945	24,306	0
Estimated Fund Balance	0	0	23,702	0	0

2008 Housing Grant Project Ordinance

This fund is used to account for new grants/projects that will begin in FY 08.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>EST. TOTALS AT 6-30-08</u>	<u>EST. ACTIVITY 2008-09</u>	<u>EST. FUTURE ACTIVITY</u>
Opening Balance	0	0	0	95,020	6,530
Revenues					
CDBG Program Income	50,000	50,000	0	50,000	
HOME Program Income	100,000	100,000	105,428	0	
2007 WSFC HOME	231,200	231,200	0	231,200	
2007 WSFC HOME ADDI	5,365	5,365	0	5,362	
URP	75,000	75,000	0	75,000	
Municipalities	12,000	12,000	12,000	0	
Transfer from General Fund	40,020	40,020	40,020	0	
Interest Earnings	0	0	1,105	0	
Total	513,585	513,585	158,553	361,562	0
Total Resources	513,585	513,585	158,553	456,582	6,530
Expenditures					
CDBG Program Income	50,000	50,000	0	50,000	0
HOME Program Income	100,000	100,000	53,533	46,467	6,530
2007 WSFC HOME	231,200	231,200	0	231,200	0
2007 WSFC HOME ADDI	5,365	5,365	0	5,365	0
2007 WSFC HOME Local Match	52,020	52,020	0	52,020	0
URP	75,000	75,000	10,000	65,000	0
Total	513,585	513,585	63,533	450,052	6,530
Estimated Fund Balance	0	0	95,020	6,530	0

Special Tax District Funds

	Est. Avail.			FY 09 <u>Req.</u>	FY 09 <u>Recom.</u>	FY 09 <u>Adopted</u>	Tax Rate <u>Revenue</u>	Fund	
	FY 08 <u>Approp.</u>	Fund Bal <u>At 6/30/08</u>	FY 08 <u>FY 08</u>					Balance <u>Approp.</u>	Total <u>Approp.</u>
Beeson Cross Rds* (F)	250,000	44,000	.070	.070	.070	.070	193,000	20,000	213,000
Belews Creek** (V)	213,540	11,000	.055	.075	.065	.070	198,600	0	198,600
City View* (P)	30,490	36,000	.080	.080	.080	.080	29,000	0	29,000
Clemmons** (F)	1,051,670	59,000	.050	.050	.050	.050	1,014,500	0	1,014,500
Forest Hill** (V)	7,000	200	.050	.070	.050	.065	8,300	0	8,300
Griffith* (NP)	110,520	71,000	.055	.055	.055	.055	102,900	26,000	128,900
Gumtree** (P)	60,730	14,000	.085	.085	.085	.085	59,200	14,000	73,200
Horneytown** (P)	190,860	22,000	.100	.100	.100	.100	187,900	15,000	202,900
King of Forsyth Co.** (F)	244,330	50,000	.055	.055	.055	.055	245,000	25,000	270,000
Lewisville** (F)	862,880	67,000	.060	.060	.060	.060	838,400	65,000	903,400
Mineral Springs** (NP)	98,320	19,000	.050	.070	.050	.065	117,600	7,000	124,600
Min. Springs Svc. Dist. (P)	3,860	200	.050	.070	.050	.065	4,500	200	4,700
Mt. Tabor** (F)	71,500	15,000	.075	.075	.075	.075	50,000	15,000	65,000
Old Richmond** (P)	261,380	98,000	.060	.080	.070	.070	277,300	50,000	327,300
Piney Grove* (F)	447,380	38,000	.090	.090	.090	.090	444,900	20,000	464,900
Rural Hall** (F)	220,420	35,000	.055	.065	.065	.065	261,600	0	261,600
Salem Chapel** (V)	46,570	2,000	.060	.060	.060	.060	43,700	2,000	45,700
South Fork* (F)	8,130	8,000	.050	.050	.050	.050	4,900	100	5,000
Talley's Crossing** (P)	133,500	25,000	.080	.080	.080	.080	133,300	0	133,300
Triangle* (P)	81,350	104,000	.070	.100	.070	.080	72,900	56,000	128,900
Union Cross** (P)	140,840	32,000	.070	.100	.070	.080	157,500	0	157,500
Vienna* (F)	420,500	89,000	.075	.075	.075	.075	425,000	50,000	475,000
Walkertown** (P)	240,380	16,000	.070	.080	.080	.080	262,800	12,000	274,800
West Bend* (V)	25,080	13,000	.050	.050	.050	.050	25,400	0	25,400

*Fire Protection District

**Fire/Rescue Districts

(P) Part-time Employees

(F) 24 Hour Employees

(N) New Paid Employees

(V) Totally Volunteer