

May 8, 2017

Item # 14-B  
**BRIEFING  
DRAFT**

**FINANCE DEPARTMENT**

**Paul L. Fulton, Jr., CPA**  
CHIEF FINANCIAL OFFICER

**Terri L. Goodman, CPA**  
DEPUTY CHIEF FINANCIAL OFFICER

**Lee H. Plunkett**  
TREASURER



**Michael J. Phelps, CPA**  
CONTROLLER AND SYSTEMS MANAGER

**Teresa G. Everhart, CISR**  
RISK MANAGER

**M. Brandon Branscome, CPA**  
INTERNAL AUDIT MANAGER

TO: J. Dudley Watts, Jr., County Manager  
FROM: Paul L. Fulton, Jr., Chief Financial Officer  
DATE: April 21, 2017

RE: **QUARTERLY FINANCIAL REPORT as of MARCH 31, 2017**

**GENERAL FUND RESULTS OF OPERATIONS**

Revenue and expenditure reports as of March 31, 2017 follow the departmental discussion.

**Revenues** Total General Fund revenues for the first three quarters of the fiscal year totaled \$328.4 million, \$6.5 million, or 2.0% higher than the previous year.

- **Property tax collections** are \$4.8 million higher than this time last year with only 96.8% of budgeted revenue collected through 03-31-2017, compared to 97.2% in the prior year. Collection of current year taxes is up \$5.5 million while prior years' taxes collected are \$768,000 behind last year's mark.
- **Sales tax revenue** is \$730,000, or 2.4%, higher than a year ago. The County has actually paid a higher amount of refunds to date than a year ago by \$1.3 million, or 17.6%; however, the collections for our entire County at large (County plus municipal revenue) is higher than the previous year by \$2.1 million, or 3.9%. This is mainly attributable to the gradual economic growth in the area in concert with the legislative base expansion.
- **Intergovernmental** revenues are \$2.6 million higher than this time a year ago. This higher level of revenue is attributed primarily to an increase in SSBG services revenue (\$3.4 million) which was only partially offset by a decline in Pregnancy Care Management revenue (\$730,000).
- **Charges for services** revenues are down just over \$1 million from this time last year. This decrease was largely caused by a \$1.4 million decline in pharmacy revenue which was only partially offset by a \$305,000 increase in emergency medical services fees.
- **Other revenues** decreased \$1 million from the first nine months of last year. This decrease is attributed to a \$712,000 drop in KBR grant revenue and \$300,000 decline claims proceeds.

**Transfers from other funds** were \$851,000 higher than the prior year due primarily from lottery proceeds received sooner in the current year than in the prior year.

**Expenditures** Total General Fund expenditures for the first three quarters of the fiscal year totaled \$283.8 million, \$1.9 million, or .7% higher than the previous year.

- **Personal services** costs increased by \$4.0 million due primarily to increases in salaries for social services (\$1.1 million), health insurance costs (\$2.4 million) and retirement contributions (\$463,000).
- **Professional & technical services costs** increased \$891,000. Medical fees for the sheriff (\$443,000) and public health (\$176,000) departments increased, as well as security services fees paid by general services (\$174,000).
- **Other purchased service costs** increased \$416,000. Contributing to this increase were increases in food services costs (\$37,000), youth detention care services (\$104,000), software licensing and maintenance costs for the Library (\$46,000) and MapForsyth (\$63,000), and other contractual services expenditures for Court Services (\$65,000) and tax administration (\$80,000).
- **Materials & supplies costs** decreased by \$932,000. Decreased spending for small equipment for the Sheriff (\$65,000), Emergency Services (\$101,000), Library (\$73,000) and Management Information Services (\$331,000), and decreased electricity costs (\$216,000) account for this decline.
- **Debt service** decreased \$2.1 million as a result of decreased general obligation bond principal (\$675,000) and interest (\$892,000), and interest on other debt (\$594,000) costs.
- **Payments to agencies** decreased by \$672,000. This decrease is attributed primarily to the elimination of payments to CenterPoint and delay in payments to Cardinal Health (\$4.3 million) which has been largely offset by increased funding to WSFCS (\$2.35 million), FTCC (\$225,000), City of Winston-Salem (\$325,000), WSBI/Union Cross (\$290,000), Herbalife (\$269,000), and Deere-Hitachi (\$180,000).

**Transfers to other funds** were \$4.6 million higher than last year at this time. This increase is attributed to the \$2.8 million transfer to the 2016 Pay-Go CPO and \$1.7 million transfer to the 2014 Schools Capital Maintenance CPO. (A similar \$1.7 million transfer to the 2014 Schools Capital Maintenance CPO was made in FYE 2016, but not until the fourth quarter.)

**Summary** In summary, through the first nine months of the fiscal year, the gap between revenues and other financing sources and expenditures and other financing uses is a positive \$41.7 million. This is an increase of \$755,000, or 1.8%, over a year ago.

The **Education Debt Leveling Plan (EDLP)** comprises the use of lottery proceeds, federal interest credits, and designated ad valorem tax revenues to service certain education debt. Effective with the levy for the 2007 tax year, revenues generated by \$0.03 of each year's tax rate have been designated for debt service on the November 2006 debt authorizations ("2006 EDLP"), and effective with the levy for the 2009 tax year, revenues generated by \$0.011 of each year's tax rate have been designated for debt service on the November 2008 debt authorizations ("2008 EDLP"). (In fiscal year 2014, as a result of the County's revaluation these rates were adjusted to \$.0330 and \$.0121 for the 2006 and 2008 EDLP, respectively).

In the current fiscal year, \$10.6 million in tax revenue and \$124,600 in interest earnings have accrued for application to debt authorized by the 2006 referendum, and \$8.3 million has been applied to debt service, net of federal interest subsidies and lottery proceeds. Also in the current fiscal year, \$3.9 million in tax revenue and \$5,800 in interest earnings have accrued for application to debt authorized by the 2008 referendum, and \$2.6 million has been applied to debt service, net of federal interest subsidies. As of March 31, 2017, the accumulated unapplied balance of tax-generated revenues designated for the 2006 EDLP is \$26.0 million and for the 2008 EDLP, \$1.1million.

The **Library Debt Leveling Plan ("2014 LDLP")** comprises the use of designated ad valorem tax revenues to service library debt. Effective with the levy for the 2015 tax year, revenues generated by

\$0.006 of each year's tax rate have been designated for debt service on the November 2010 debt authorizations.

In the current fiscal year, \$1.9 million in tax revenue and \$18,700 in interest earnings have accrued for application to debt authorized by the 2010 referendum, and \$588,000 million has been applied to debt service. As of March 31, 2017, the accumulated unapplied balance of tax-generated revenues designated for the 2014 LDLP is \$4.1 million.

**Projection for the fiscal year's end** The County adopted a conservative budget for the current year and revenues and expenditures are generally in line with the budget. It is possible that General Fund revenues may exceed expenditures by \$1.0-\$2.0 million, resulting in a fund balance increase, depending on final sales tax and property tax collections for the year. This does not include the use of EDLP reserves which will affect overall fund balance utilization as planned in the budget.

**INVESTMENT MANAGEMENT**

The cash and investment portfolio balance at March 31, 2017 is \$214.9 million, \$4.2 million more than a year ago. The average daily invested balance for the first nine months of fiscal year 2017 is \$176.0 million, \$1.6 million higher than at this time last year. Investment earnings for all funds outpaced the previous year by \$379,149. The Federal Open Markets Committee (FOMC) raised their federal funds target rate twice in the current fiscal year, December 2016 and March 2017. These two increases fueled the gradual rise of short term investment rates. As a result, our average portfolio maturity shortened by one and one half months as we kept more of our cash in short term investments, but our earnings still grew by over 70 percent. Comparative data for the cash and investment portfolio (all funds except restricted bond accounts) follows.

	<u>Mar '17</u>	<u>Mar '16</u>	<u>Change</u>
<b>Portfolio Balance</b>	214,870,347	210,635,304	4,235,043
<b>Avg Daily Balance (YTD)</b>	176,034,408	174,454,130	1,580,277
<b>Net Earnings (YTD)</b>	902,643	523,493	379,149
<b>Net Earnings Yield (YTD)</b>	0.683%	0.400%	0.283%
<b>NCCMT Cash Yield</b>	0.56%	0.37%	0.19%

The priorities for managing the County's investment portfolio remain safety, liquidity and yield, in that order. The investment strategy will continue to be investment in safe, short-term investments like the North Carolina Capital Management Trust (NCCMT) Cash and Term accounts, our Wells Fargo banking account, and commercial paper. The County continues to keep only a small portion of its portfolio in long-term investments as we evaluate the proper strategy for investing in a gradually increasing rate environment. At the moment, long term rates do not provide enough yield to warrant investing more in lengthier maturities. Therefore, we continue to monitor FOMC rate increases and other market indicators.

**ECONOMIC REVIEW**

Current estimates show 174,777 workers are employed in Forsyth County as of February 28, 2017, 1,924 more than the same period a year ago. The number of unemployed workers in the County decreased by 1,085 over the same time period. Thus, we see a significant drop in the unemployment rate for the County to 4.8% from 5.4% a year ago. The state and national unemployment rates for the same period are 5.1% (0.1% higher than a year ago) and 4.7% (0.2% higher than a year ago), respectively.

## **RISK MANAGEMENT**

**Claims** During the time period July 1, 2016, through March 31, 2017, expenditures for property, liability, and workers' compensation claims totaled \$643,941 excluding administrative fees. The total amount listed above reflects all claims expenditures made during this period regardless of the year in which the claims occurred, but does not include reserve amounts. Detailed information on departmental losses for both the current year and prior years is available upon request.

**Safety and Loss Control** During the period July 1, 2016, through March 31, 2017, Risk Management presented Risk Management policies and procedures to all new employees during the weekly New Employee Orientation. In addition, specific training was performed on Risk Management policies and procedures for the Department of Social Services and General Services' supervisors. We coordinated 360 hearing tests for employees as part of Forsyth County's Hearing Conservation Program. Four CPR /AED training classes were arranged for Forsyth County employees. Forsyth County's AED inventory was updated and an AED inspection checklist was developed. The AED program was updated and distributed to all AED coordinators.

Job Hazard Analysis training was conducted for Tanglewood Park, Triad Park, General Services and the Public Library. Research was conducted on confined space permits for the Fire Department. An unannounced fire drill was conducted for the Government Center and the Hall of Justice. Annual Safety Training was performed for Tanglewood Park and Triad Park. Safety/Risk Management Training was performed for Public Health. Research was conducted for an emergency push notification system. Safety training recommendations were made for the Construction Division of General Services. Pallet jack training was conducted for General Services. A Life Preserver Policy was developed for the Sheriff's Office.

Risk Management participated in the Risk Assessment Task Force and is writing the Forsyth County Workplace Violence Policy. Extensive research was conducted regarding the Zika virus and written guidelines were developed for the protection of county employees. We developed a Vehicle Passenger Policy for Tanglewood's Festival of Lights. We developed a policy for driver training for the Department of Social Services' Posse Unit. We reviewed the Hearing Protection Policy for the firing range used by the Sheriff's Office and updated the training procedures.

## **INTERNAL AUDIT ACTIVITES**

During the third quarter fiscal year 2017, Internal Audit completed their comprehensive departmental review of Public Health. Internal Audit also completed special reports on a DPH-Dental Clinic Cash Drawer Shortage, and Terminated Employee Receiving Holiday Pay.

**Forsyth County, North Carolina - General Fund  
Operating Results Compared with Prior Year  
as of March 31, 2017**

**Executive Summary**

	<u>Current Year</u>	<u>Prior Year</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Revenues:</b>				
Total revenues received	\$ 328,418,013	321,951,881	6,466,132	2.0%
% of budget	81.82%	81.58%		
Total other financing sources	3,161,481	2,430,306	731,175	30.1%
% of budget	9.03%	7.25%		
<b>Total revenues and other financing sources</b>	<b>331,579,494</b>	<b>324,382,187</b>	<b>7,197,307</b>	<b>2.2%</b>
% of budget	75.98%	75.76%		
<b>Expenditures:</b>				
Total expenditures	283,821,691	281,941,564	1,880,127	0.7%
% of budget	65.96%	72.11%		
Total obligated	300,812,759	295,610,558	5,202,201	1.8%
% of budget	69.91%	70.02%		
Total other financing uses	6,075,081	1,513,000	4,562,081	-
% of budget	0.00%	0.00%		
<b>Total obligated and other financing uses</b>	<b>306,887,840</b>	<b>297,123,558</b>	<b>9,764,282</b>	<b>3.3%</b>
% of budget	70.33%	69.39%		
<b>GAP</b>	<b>41,682,722</b>	<b>40,927,623</b>	<b>755,099</b>	<b>1.8%</b>

**Forsyth County, North Carolina - General Fund  
Comparison of Actual to Estimated Revenues  
as of March 31, 2017 with Prior Year Comparisons**

	CURRENT YEAR			PRIOR YEAR				Year to Date \$ Change	Year to Date % Change
	Amended Budget	Year to Date Actual	% Budget	Final Budget	Final Actual	Year to Date Actual	% Budget		
Revenues:									
Taxes:									
Property	\$ 243,478,894	235,729,599	96.8%	237,652,866	241,750,508	230,910,040	97.2%	4,819,559	2.1%
Sales	61,874,310	31,438,503	50.8%	59,745,794	60,164,591	30,708,082	51.4%	730,421	2.4%
Occupancy Tax	625,000	496,351	79.4%	625,000	747,342	470,498	75.3%	25,853	5.5%
Gross Receipts	355,000	291,143	82.0%	355,000	430,692	260,521	73.4%	30,622	11.8%
<b>Total taxes</b>	<b>306,333,204</b>	<b>267,955,596</b>	<b>87.5%</b>	<b>298,378,660</b>	<b>303,093,133</b>	<b>262,349,141</b>	<b>87.9%</b>	<b>5,606,455</b>	<b>2.1%</b>
Licenses and permits	930,853	623,094	66.9%	829,084	885,379	669,557	80.8%	(46,463)	-6.9%
Intergovernmental	57,818,413	37,801,831	65.4%	57,796,429	53,220,536	35,169,183	60.9%	2,632,648	7.5%
Charges for services	23,587,335	15,017,840	63.7%	24,280,475	23,112,588	16,056,776	66.1%	(1,038,936)	-6.5%
Investment earnings	567,100	812,905	143.3%	428,100	705,958	484,094	113.1%	328,811	67.9%
Other revenues	12,141,317	6,206,747	51.1%	12,952,828	10,309,883	7,223,130	55.8%	(1,016,383)	-14.1%
<b>Total revenues</b>	<b>401,378,222</b>	<b>328,418,013</b>	<b>81.8%</b>	<b>394,665,576</b>	<b>391,327,477</b>	<b>321,951,881</b>	<b>81.6%</b>	<b>6,466,132</b>	<b>2.0%</b>
Other financing sources:									
Transfers from other funds	5,717,114	3,161,481	55.3%	5,756,280	6,599,293	2,310,706	40.1%	850,775	36.8%
Net refunding proceeds	-	-	-	-	119,600	119,600	-	(119,600)	-
Fund balance used	29,284,004	-	0.0%	27,760,851	-	-	0.0%	-	-
<b>Total other financing sources</b>	<b>35,001,118</b>	<b>3,161,481</b>	<b>9.0%</b>	<b>33,517,131</b>	<b>6,718,893</b>	<b>2,430,306</b>	<b>7.3%</b>	<b>731,175</b>	<b>30.1%</b>
<b>Total revenues and other financing sources</b>	<b>\$ 436,379,340</b>	<b>331,579,494</b>	<b>76.0%</b>	<b>428,182,707</b>	<b>398,046,370</b>	<b>324,382,187</b>	<b>75.8%</b>	<b>7,197,307</b>	<b>2.2%</b>

**Forsyth County, North Carolina - General Fund**  
**Comparison of Actual to Budgeted Expenditures - Object of Expenditure Level**  
**as of March 31, 2017 With Prior Year Comparisons**

	CURRENT YEAR					PRIOR YEAR							
	Amended Budget	Year to Date Actual	% Budget	Year to Date Obligated	% Budget	Final Budget	Final Actual	Year to Date Actual	% Actual	Year to Date Obligated	% Budget	Year to Date \$ Change	Year to Date % Change
Personal services													
Salaries and wages	\$ 92,291,662	64,680,132	70.1%	64,680,132	70.1%	90,794,298	86,152,933	63,675,014	73.9%	63,675,014	70.1%	1,005,118	1.6%
Other compensation	34,053	27,857	81.8%	27,857	81.8%	31,644	39,738	30,442	76.6%	30,442	96.2%	(2,585)	-8.5%
Employee benefits	47,500,001	32,105,600	67.6%	32,105,600	67.6%	42,040,810	38,323,913	29,125,152	76.0%	29,132,152	69.3%	2,980,448	10.2%
Board compensation	19,590	12,399	63.3%	12,399	63.3%	19,590	16,511	12,452	75.4%	12,452	63.6%	(53)	-0.4%
	<u>139,845,306</u>	<u>96,825,988</u>	<u>69.2%</u>	<u>96,825,988</u>	<u>69.2%</u>	<u>132,886,342</u>	<u>124,533,095</u>	<u>92,843,060</u>	<u>74.6%</u>	<u>92,850,060</u>	<u>69.9%</u>	<u>3,982,928</u>	<u>4.3%</u>
Professional & tech. services													
Professional & tech. fees	9,469,898	5,760,124	60.8%	8,251,152	87.1%	9,238,366	8,230,238	4,868,690	59.2%	8,234,983	89.1%	891,434	18.3%
Purchased property services													
Maintenance	3,742,876	2,309,929	61.7%	2,965,607	79.2%	3,396,690	3,083,165	2,265,099	73.5%	2,823,228	83.1%	44,830	2.0%
Rent	1,503,452	984,011	65.5%	1,212,416	80.6%	1,326,464	1,182,271	915,487	77.4%	1,131,371	85.3%	68,524	7.5%
Utilities	534,898	335,356	62.7%	335,356	62.7%	516,432	485,799	336,756	69.3%	336,756	65.2%	(1,400)	-0.4%
Construction	64,653	31,625	48.9%	43,820	67.8%	111,883	39,920	12,807	32.1%	15,390	13.8%	18,818	146.9%
	<u>5,845,879</u>	<u>3,660,921</u>	<u>62.6%</u>	<u>4,557,199</u>	<u>78.0%</u>	<u>5,351,469</u>	<u>4,791,155</u>	<u>3,530,149</u>	<u>73.7%</u>	<u>4,306,745</u>	<u>80.5%</u>	<u>130,772</u>	<u>3.7%</u>
Other purchased services													
Communications	1,358,587	922,966	67.9%	944,923	69.6%	1,223,765	1,237,635	900,850	72.8%	926,297	75.7%	22,116	2.5%
Other purchased services	11,330,370	5,780,339	51.0%	8,527,880	75.3%	10,308,692	8,152,759	5,367,415	65.8%	8,412,154	81.6%	412,924	7.7%
Insurance premiums	1,060,400	778,650	73.4%	778,650	73.4%	941,070	917,831	797,667	86.9%	797,667	84.8%	(19,017)	-2.4%
	<u>13,749,357</u>	<u>7,481,955</u>	<u>54.4%</u>	<u>10,251,453</u>	<u>74.6%</u>	<u>12,473,527</u>	<u>10,308,225</u>	<u>7,065,932</u>	<u>68.5%</u>	<u>10,136,118</u>	<u>81.3%</u>	<u>416,023</u>	<u>5.9%</u>
Travel	816,854	383,100	46.9%	383,881	47.0%	803,889	569,044	389,218	68.4%	389,218	48.4%	(6,118)	-1.6%
Materials/supplies													
General supplies	4,323,522	1,723,722	39.9%	2,072,815	47.9%	5,333,175	4,011,564	2,328,971	58.1%	3,110,394	58.3%	(605,249)	-26.0%
Energy	4,068,033	2,389,236	58.7%	2,552,893	62.8%	4,284,252	3,710,696	2,584,481	69.6%	2,774,515	64.8%	(195,245)	-7.6%
Operating	5,150,115	3,161,600	61.4%	3,454,654	67.1%	5,271,428	4,652,323	3,234,329	69.5%	3,530,402	67.0%	(72,729)	-2.2%
Inventories	3,217,580	1,843,143	57.3%	2,199,127	68.3%	3,426,330	2,726,554	1,901,501	69.7%	2,244,175	65.5%	(58,358)	-3.1%
	<u>16,759,250</u>	<u>9,117,701</u>	<u>54.4%</u>	<u>10,279,489</u>	<u>61.3%</u>	<u>18,315,185</u>	<u>15,101,137</u>	<u>10,049,282</u>	<u>66.5%</u>	<u>11,659,486</u>	<u>63.7%</u>	<u>(931,581)</u>	<u>-9.3%</u>

**Forsyth County, North Carolina - General Fund**  
**Comparison of Actual to Budgeted Expenditures - Object of Expenditure Level**  
**as of March 31, 2017 With Prior Year Comparisons**

	CURRENT YEAR					PRIOR YEAR						Year to Date \$ Change	Year to Date % Change
	Amended Budget	Year to Date Actual	% Budget	Year to Date Obligated	% Budget	Final Budget	Final Actual	Year to Date Actual	% Actual	Year to Date Obligated	% Budget		
Other operating													
Support/assistance	24,905,898	17,470,402	70.1%	18,982,680	76.2%	24,999,374	22,770,046	17,144,332	75.3%	19,003,900	76.0%	326,070	1.9%
Claims	1,301,793	495,345	38.1%	495,345	38.1%	1,705,868	1,497,854	846,877	56.5%	847,314	49.7%	(351,532)	-41.5%
Other general & admin.	1,200,690	464,979	38.7%	465,665	38.8%	974,000	518,268	412,837	79.7%	415,837	42.7%	52,142	12.6%
	<u>27,408,381</u>	<u>18,430,726</u>	<u>67.2%</u>	<u>19,943,690</u>	<u>72.8%</u>	<u>27,679,242</u>	<u>24,786,168</u>	<u>18,404,046</u>	<u>74.3%</u>	<u>20,267,051</u>	<u>73.2%</u>	<u>26,680</u>	<u>0.1%</u>
Prior year encumbrances	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	2,779,175	-	-	-	-	1,732,493	-	-	-	-	-	-	-
Property													
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Improvements other than bldgs	-	-	-	-	-	46,010	46,010	-	-	46,010	-	-	-
Buildings	-	-	-	-	-	-	39,342	-	-	-	-	-	-
Vehicles	348,117	213,440	61.3%	213,440	61.3%	423,338	283,124	218,397	77.1%	371,376	87.7%	(4,957)	-2.3%
Equipment	2,688,666	533,245	19.8%	2,398,268	89.2%	2,830,598	995,810	417,222	41.9%	2,238,740	79.1%	116,023	27.8%
	<u>3,036,783</u>	<u>746,685</u>	<u>24.6%</u>	<u>2,611,708</u>	<u>86.0%</u>	<u>3,299,946</u>	<u>1,364,286</u>	<u>635,619</u>	<u>46.6%</u>	<u>2,656,126</u>	<u>80.5%</u>	<u>111,066</u>	<u>17.5%</u>
Debt service	58,613,944	38,071,866	65.0%	38,071,866	65.0%	61,598,897	60,698,141	40,141,068	66.1%	40,141,068	65.2%	(2,069,202)	-5.2%
Payments to agencies	151,979,432	103,342,625	68.0%	109,636,333	72.1%	148,791,149	140,610,235	104,014,500	74.0%	104,969,703	70.5%	(671,875)	-0.6%
Total expenditures	<u>430,304,259</u>	<u>283,821,691</u>	<u>66.0%</u>	<u>300,812,759</u>	<u>69.9%</u>	<u>422,170,505</u>	<u>390,991,724</u>	<u>281,941,564</u>	<u>72.1%</u>	<u>295,610,558</u>	<u>70.0%</u>	<u>1,880,127</u>	<u>0.7%</u>
Other financing uses													
Transfers out	6,075,081	6,075,081	-	6,075,081	-	6,012,202	6,012,202	1,513,000	-	1,513,000	-	4,562,081	301.5%
Total expenditures and other financing uses	<u>\$ 436,379,340</u>	<u>289,896,772</u>	<u>66.4%</u>	<u>306,887,840</u>	<u>70.3%</u>	<u>428,182,707</u>	<u>397,003,926</u>	<u>283,454,564</u>	<u>71.4%</u>	<u>297,123,558</u>	<u>69.4%</u>	<u>6,442,208</u>	<u>2.3%</u>



**Forsyth County, North Carolina - General Fund**  
**Comparison of Budget to Actual (Expenditures and Other Uses)**  
**and Obligated (Actual Plus Encumbrances)**  
**As of March 31, 2017**

<b>PERCENT OF FISCAL YEAR COMPLETED</b>	<b>75.0%</b>			<b>75.0%</b>	
	Budget	Actual	%	Obligated	%
Debt	58,613,944	38,071,866	65.0%	38,071,866	65.0%
Animal Control	2,150,475	1,370,570	63.7%	1,403,489	65.3%
Emergency Management	382,110	190,055	49.7%	190,055	49.7%
Interagency Communications	1,285,953	883,012	68.7%	1,070,939	83.3%
Sheriff	47,802,341	31,908,978	66.8%	34,877,742	73.0%
Emergency Services	19,446,577	12,598,430	64.8%	13,100,698	67.4%
Court Services	529,600	255,299	48.2%	526,680	99.4%
Environmental Affairs	2,492,381	1,562,835	62.7%	1,680,905	67.4%
Inspections	307,270	187,209	60.9%	187,209	60.9%
Medical Examiner	304,950	185,200	60.7%	185,200	60.7%
CenterPoint Human Services	5,888,860	-	0.0%	3,766,831	64.0%
Public Health	24,294,477	15,175,834	62.5%	15,990,660	65.8%
Social Services	56,322,478	38,848,487	69.0%	40,751,916	72.4%
Aging Services	624,630	300,672	48.1%	582,374	93.2%
Youth Services	1,008,641	659,592	65.4%	873,155	86.6%
NC Cooperative Extension Svc	1,112,144	614,295	55.2%	760,719	68.4%
Forsyth Technical Com. College	10,273,431	7,825,000	76.2%	7,825,000	76.2%
Winston-Salem/Forsyth Schools	121,401,074	91,484,548	75.4%	91,484,548	75.4%
Library	7,895,107	5,109,161	64.7%	5,364,451	67.9%
Parks and Recreation	7,985,911	5,266,272	65.9%	5,587,459	70.0%
Housing	654,558	416,521	63.6%	437,819	66.9%
Budget & Management	568,491	337,196	59.3%	345,046	60.7%
Management Information Svcs	6,903,113	3,733,837	54.1%	4,035,090	58.5%
Finance	2,610,753	1,777,673	68.1%	1,893,028	72.5%
General Services	13,806,282	8,912,889	64.6%	9,585,770	69.4%
Human Resources	970,828	666,008	68.6%	736,241	75.8%
Planning	1,490,250	745,125	50.0%	745,125	50.0%
Purchasing	108,890	54,445	50.0%	54,445	50.0%
MapForsyth	855,699	572,684	66.9%	624,853	73.0%
Economic Development	8,120,271	2,183,768	26.9%	2,318,559	28.6%
Attorney	1,469,633	1,078,320	73.4%	1,085,034	73.8%
Board of Elections	1,418,627	1,359,247	95.8%	1,359,247	95.8%
County Commisioners & Manager	1,129,269	814,165	72.1%	829,077	73.4%
Register of Deeds	1,327,278	995,791	75.0%	1,001,082	75.4%
Tax Administration	7,872,003	4,189,426	53.2%	6,104,664	77.5%
Special Appropriations	2,206,520	389,020	17.6%	2,206,520	100.0%
Non-Departmental	14,744,522	9,173,343	62.2%	9,244,343	62.7%
<b>Total</b>	<b>\$ 436,379,340</b>	<b>289,896,772</b>	<b>66.4%</b>	<b>306,887,840</b>	<b>70.3%</b>