

Fund Summaries

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Total Budget - Fund Summary

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. In the budget, various funds are grouped into three broad categories and six generic fund types.

GOVERNMENTAL FUND TYPES

GENERAL FUND

The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, and federal and State grants. The primary expenditures are for education, human resources, public safety, and environmental, cultural and recreational and general governmental services.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The County maintains seven special revenue funds: the Sewer Districts Fund, the Employment and Training Fund, the Special Tax Districts Fund, the Revaluation Reserve Fund, the Community Development Fund, the Farmland Preservation Fund, and the 911 Special Revenue Fund. The 911 Special Revenue Fund was established pursuant to State law [G.S. 159-26(b)(2)], which mandates that 911 revenues and expenditures be accounted for in a special revenue fund.

CAPITAL PROJECT FUNDS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, certain special assessments, or trust funds). The County has three capital project funds within the governmental fund types: the Capital Improvements Fund, the School Capital Project Fund, and the State School Bond Fund. The State School Bond Fund was established to account for capital outlay expenditures for schools that are funded by State bonds issued in 1997.

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS

The enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County has one enterprise fund: the Solid Waste Fund. The Solid Waste Construction Fund is consolidated with the Solid

Total Budget - Fund Summary

Waste Fund for financial reporting purposes.

INTERNAL SERVICE FUND

The County has one internal service funds, the Risk Management Fund, which accounts for the insurance needs (both purchased insurance and self-retained risks) of all County departments.

FIDUCIARY FUND TYPES

PENSION TRUST FUND

The Pension Trust Fund accounts for the Law Enforcement Officers' Special Separation Allowance enacted by State legislature.

EXPENDABLE TRUST FUND

The Major Facilities Fund is used to account for assets held in accordance with an interlocal agreement between the County and the City of Raleigh for the construction of certain major facilities. The source of these assets are the prepared food and beverage tax and the hotel/motel room occupancy tax.

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County maintains three agency funds: the Municipal Tax Fund, which collects and disburses the taxes for municipalities in the county; the Human Services Fund, which accounts for moneys deposited with county departments for the benefit of certain individuals; and the Fines and Forfeitures Fund, which accounts for moneys received from the Court System for disbursement to the Wake County Public School System.

General Fund Revenue Summary

Object Description	FY2001-2002 Actuals	FY 2002-2003 Current Budget	FY 2003-2004 Adopted Budget	Percent Change from 2002-2003
TAXES				
Ad Valorem	\$351,773,268	\$368,000,000	\$411,347,335	11.8%
Sales Tax	\$89,182,936	\$93,065,000	\$109,065,000	17.2%
Cable TV Franchise	\$266,835	\$275,000	\$775,000	181.8%
Penalties & Interest	\$1,751,084	\$1,300,000	\$1,900,000	46.2%
Lease/Rental Vehicle Tax	\$1,885,828	\$2,000,000	\$2,100,000	5.0%
Payments in Lieu of Taxes	\$1,089,909	\$1,065,000	\$1,063,300	-0.2%
Real Property Transfer (Excise) Tax	\$5,369,106	\$5,750,000	\$6,000,000	4.3%
SUBTOTAL	\$451,318,966	\$471,455,000	\$532,250,635	12.9%
FEDERAL SHARED REVENUES				
Human Services	\$3,899,736	\$4,226,151	\$4,356,192	3.1%
Public Library	\$222,148	\$0	\$0	
Public Safety-Other	\$136,280	\$165,485	\$31,820	-80.8%
Public Safety Sheriff	\$408,258	\$796,745	\$718,026	-9.9%
Environmental Services	\$37,779	\$469,015	\$257,000	-45.2%
SUBTOTAL	\$4,704,201	\$5,657,396	\$5,363,038	
STATE SHARED REVENUES				
Public Library	\$416,412	\$451,450	\$483,000	7.0%
Human Services	\$45,991,462	\$58,366,225	\$60,564,198	3.8%
Social Services Federal Pass-through	\$20,774,462	\$20,209,164	\$20,432,610	1.1%
Social Services State Funds	\$1,051,889	\$1,683,989	\$1,570,853	-6.7%
Public Safety, Other	\$384,990	\$257,166	\$342,914	33.3%
Environmental Services	\$28,287	\$177,135	\$119,000	-32.8%
Other	\$3,587,622	\$14,300	\$0	-100.0%
ABC 5 Cent Bottle	\$152,780	\$175,340	\$175,340	0.0%
Beer & Wine	\$0	\$0	\$625,000	
Intangibles	\$6,699,560	\$0	\$0	
SUBTOTAL	\$79,087,463	\$81,334,769	\$84,312,915	3.7%
LOCAL SHARED REVENUES				
Human Services	\$499,251	\$1,214,934	\$1,087,893	-10.5%
Board of Alcoholic Control	\$2,008,000	\$2,100,000	\$3,100,000	47.6%
Local Contributions-Other	\$110,477	\$269,739	\$277,015	2.7%
SUBTOTAL	\$2,617,727	\$3,584,673	\$4,464,908	24.6%
LICENSES AND PERMITS				
Beer & Wine Licenses	\$51,828	\$50,000	\$50,000	0.0%
Marriage Licenses	\$97,185	\$95,000	\$150,000	57.9%
Building Permits	\$2,147,140	\$2,194,270	\$2,240,658	2.1%
SUBTOTAL	\$2,296,153	\$2,339,270	\$2,440,658	4.3%

General Fund Revenue Summary

Object Description	FY2001-2002 Actuals	FY 2002-2003 Current Budget	FY 2003-2004 Adopted Budget	Percent Change from 2002-2003
CHARGES FOR SERVICES				
Public Health	\$10,294,186	\$9,162,365	\$9,546,921	4.2%
General Services Admin.	\$1,672,779	\$1,550,000	\$1,550,000	0.0%
Mental Health	\$24,778,975	\$24,232,033	\$36,702,871	51.5%
Public Safety	\$4,140,600	\$5,867,995	\$5,009,977	-14.6%
Social Services	\$100,784	\$94,500	\$130,787	38.4%
Sheriff	\$2,238,696	\$2,341,500	\$2,218,738	-5.2%
Community Services	\$395,319	\$372,957	\$451,651	21.1%
Planning/Development Services	\$154,555	\$270,120	\$242,450	-10.2%
Libraries	\$542,839	\$504,000	\$534,000	6.0%
Parks & Recreation	\$116,836	\$113,351	\$98,134	-13.4%
Human Services Fees Transportation	\$204,891	\$1,530,904	\$768,191	-49.8%
Other	\$1,852,941	\$1,352,687	\$1,651,055	22.1%
Environmental Services	\$1,751,943	\$1,859,538	\$2,052,965	10.4%
Bureau of Identification	\$786,524	\$798,599	\$775,000	-3.0%
Register of Deeds	\$4,449,813	\$5,165,000	\$6,130,000	18.7%
Tax Collection Fees	\$788,391	\$675,000	\$825,000	22.2%
Rental/Lease Income	\$351,969	\$438,304	\$566,142	29.2%
Vending Income	\$434,428	\$588,118	\$584,286	-0.7%
SUBTOTAL	\$55,056,468	\$56,916,971	\$69,838,168	22.7%
INVESTMENT EARNINGS				
Interest on Investments	\$5,247,468	\$6,005,960	\$34,434	-99.4%
SUBTOTAL	\$5,247,468	\$6,005,960	\$34,434	-99.4%
MISCELLANEOUS				
Sale of Material & Fixed Assets	\$599,186	\$666,585	\$875,950	31.4%
Other	\$188,892	\$19,684	\$37,308	89.5%
SUBTOTAL	\$788,078	\$686,269	\$913,258	33.1%
OTHER FINANCING SOURCES				
Capital Leases	\$35,700	\$0	\$0	
Appropriated General Fund Balance	\$0	\$12,138,467	\$6,235,986	-48.6%
SUBTOTAL	\$35,700	\$12,138,467	\$6,235,986	-48.6%
TRANSFERS				
Intrafund Transfers	\$19,357	\$0	\$0	
Interfund Transfers	\$4,104,298	\$22,773,000	\$525,000	-97.7%
SUBTOTAL	\$4,123,654	\$22,773,000	\$525,000	-97.7%
TOTAL REVENUE	\$605,275,880	\$662,891,775	\$706,379,000	6.6%

Fund Summaries

General Fund Expenditure Summary

County Departments	FY2001-02 Actuals	FY2002-03 Current Budget	FY2003-04 Department Request	FY2003-04 Adopted Budget	Change from 2002- 2003
Board of Commissioners	\$370,184	\$437,353	\$437,530	\$437,530	0.0%
County Manager	\$793,908	\$813,882	\$820,281	\$820,281	0.8%
County Attorney	\$872,340	\$937,965	\$939,730	\$933,856	-0.4%
Budget and Management Services	\$392,150	\$452,880	\$501,404	\$501,404	10.7%
Facilities, Design & Construction	\$688,306	\$760,568	\$776,277	\$776,277	2.1%
Finance	\$1,868,642	\$2,108,953	\$2,191,744	\$2,191,744	3.9%
Information Services	\$6,808,408	\$7,864,052	\$8,043,190	\$7,714,178	-1.9%
Human Resources	\$1,079,001	\$1,301,717	\$1,559,643	\$1,334,957	2.6%
Planning	\$1,069,660	\$1,305,774	\$1,444,060	\$1,370,780	5.0%
Revenue	\$3,720,003	\$3,944,119	\$4,165,428	\$4,165,428	5.6%
General Services	\$16,144,833	\$20,170,884	\$23,548,192	\$20,872,721	3.5%
Community Services					
Administration	\$286,326	\$304,484	\$300,566	\$300,566	-1.3%
Cooperative Extension	\$486,638	\$486,292	\$532,852	\$513,766	5.6%
Libraries	\$10,867,571	\$11,197,085	\$12,012,840	\$11,262,840	0.6%
Geographic Information Systems	\$1,280,815	\$1,409,724	\$1,468,546	\$1,468,546	4.2%
Inspections/Development Plans/Permits	\$2,169,267	\$2,271,711	\$2,267,529	\$2,267,529	-0.2%
Parks	\$1,870,159	\$2,011,049	\$3,138,887	\$2,073,895	3.1%
<i>Total Community Services</i>	<u>\$16,960,777</u>	<u>\$17,680,346</u>	<u>\$19,721,220</u>	<u>\$17,887,142</u>	1.2%
Environmental Services					
Administration	\$397,490	\$982,752	\$514,845	\$514,845	-47.6%
Rabies/Animal Control	\$1,241,227	\$1,419,568	\$1,523,384	\$1,523,384	7.3%
Soil & Water Rural and Agri Services	\$597,258	\$754,764	\$962,983	\$782,317	3.7%
Food/Institutions & Sanitation	\$1,277,967	\$1,255,467	\$1,255,542	\$1,151,600	-8.3%
Water, Wastewater & Development	\$1,717,321	\$1,882,819	\$2,014,334	\$1,888,649	0.3%
Erosion/Flood/Stormwater	\$668,957	\$806,283	\$818,256	\$727,504	-9.8%
Environmental Education Services	\$148,588	\$170,470	\$158,908	\$158,908	-6.8%
<i>Total Environmental Services</i>	<u>\$6,048,809</u>	<u>\$7,272,123</u>	<u>\$7,248,252</u>	<u>\$6,747,207</u>	-7.2%
Human Services					
Resource Management	\$18,291,279	\$14,865,760	\$12,734,036	\$11,900,726	-19.9%
Family and Youth Success	\$66,294,953	\$83,442,882	\$91,717,185	\$93,385,294	11.9%
Community Health	\$7,623,629	\$9,583,525	\$10,562,090	\$9,946,625	3.8%
Transportation	\$1,001,860	\$2,533,436	\$1,708,600	\$1,830,940	-27.7%
Adult Services	\$18,726,049	\$22,375,831	\$24,291,549	\$24,297,891	8.6%
Eastern Regional Center	\$0	\$0	\$3,052,734	\$2,977,234	
Southern Regional Center	\$0	\$0	\$2,786,922	\$2,663,261	
Emergency and Adult Mental Health	\$14,666,541	\$19,471,646	\$23,763,941	\$18,978,934	-2.5%
Economic Self Sufficiency	\$30,816,576	\$35,643,113	\$38,292,002	\$37,251,412	4.5%
<i>Total Human Services</i>	<u>\$157,420,889</u>	<u>\$187,916,193</u>	<u>\$208,909,059</u>	<u>\$203,232,317</u>	8.2%

Fiscal Year 2003-2004 Adopted Budget

Fund Summaries

General Fund Expenditure Summary

County Departments	FY2001-02 Actuals	FY2002-03 Current Budget	FY2003-04 Department Request	FY2003-04 Adopted Budget	Change from 2002- 2003
Public Safety					
Emergency Medical Services	\$9,420,983	\$9,830,868	\$10,767,306	\$10,314,653	4.9%
Fire/Rescue Services	\$1,600,110	\$1,859,439	\$1,851,891	\$1,709,787	-8.0%
Law Enforcement Services	\$3,111,943	\$3,335,208	\$3,642,316	\$3,589,870	7.6%
Emergency Management	\$1,307,349	\$2,198,486	\$2,572,800	\$2,319,924	5.5%
Public Safety Administration	\$1,027,667	\$974,337	\$1,466,019	\$1,407,429	44.4%
<i>Total Public Safety</i>	<u>\$16,468,053</u>	<u>\$18,198,339</u>	<u>\$18,198,339</u>	<u>\$19,341,663</u>	6.3%
Education					
Wake County Public Schools	\$194,529,600	\$203,000,000	\$231,000,000	\$223,700,000	10.2%
Community Use of Schools	\$410,000	\$410,000	\$410,000	\$410,000	0.0%
Wake Technical Community College	\$8,600,000	\$8,600,000	\$10,213,400	\$8,600,000	0.0%
<i>Total Education</i>	<u>\$203,539,600</u>	<u>\$212,010,000</u>	<u>\$241,623,400</u>	<u>\$232,710,000</u>	9.8%
Sheriff					
Law Enforcement	\$20,995,905	\$23,102,947	\$24,855,523	\$23,519,266	1.8%
Detention	\$12,208,459	\$13,501,057	\$17,509,846	\$16,875,261	25.0%
<i>Total Sheriff</i>	<u>\$33,204,364</u>	<u>\$36,604,004</u>	<u>\$42,365,369</u>	<u>\$40,394,527</u>	10.4%
Board of Elections	\$1,508,708	\$2,233,525	\$2,533,194	\$2,381,694	6.6%
Register of Deeds	\$1,870,627	\$2,462,204	\$2,507,854	\$2,476,854	0.6%
Medical Examiner	\$173,200	\$250,000	\$200,000	\$200,000	-20.0%
Transfers to Other Funds					
Transfer to Capital and Debt Service	\$131,000,000	\$128,920,000	\$127,641,000	\$127,641,000	-1.0%
Transfer to Risk Management Fund	\$2,000,000	\$2,500,000	\$1,052,700	\$1,000,000	-60.0%
Transfer to Revaluation Fund	\$975,000	\$975,000	\$975,000	\$975,000	0.0%
All Other Transfers	\$138,294				
<i>Total Transfers to Other Funds</i>	<u>\$134,113,294</u>	<u>\$132,395,000</u>	<u>\$129,668,700</u>	<u>\$129,616,000</u>	-2.1%
Non-Departmental	\$4,140,565	\$4,822,932	\$3,651,346	\$3,552,440	-26.3%
Reserves					
Salary Adjustment Reserve	\$0	\$448,961	\$4,320,000	\$4,320,000	n/a (1)
Contingency	\$0	\$500,000	\$600,000	\$600,000	20.0%
Health Insurance Reserve			\$1,800,000	\$1,800,000	
<i>Total Reserves</i>	\$0	\$948,961	\$6,720,000	\$6,720,000	
Grand Total	<u>\$609,256,320</u>	<u>\$662,891,775</u>	<u>\$725,974,212</u>	<u>\$706,379,000</u>	6.6%

(1) In FY2003, a portion of the original \$2.5 million budgeted has been allocated to the department's budgets. The amount showing in the FY2003 current budget column is the remaining amount to be allocated out to departments.

Other Funds Revenue Summary

Other Funds	FY 2001-2002 Actuals	FY 2002-2003 Current Budget	FY 2003-2004 Recommended Budget	FY 2003-2004 Adopted Budget
ENTERPRISE FUND				
Solid Waste Management				
Intergovernmental	\$596,667	\$658,945	\$600,000	\$600,000
Fees & Other	\$22,063,703	\$24,325,711	\$26,243,692	\$26,243,692
Revenue Totals	\$22,660,370	\$24,984,656	\$26,843,692	\$26,843,692
INTERNAL SERVICES FUND				
Risk Management				
Intergovernmental	\$0	\$0	\$0	\$0
Fees & Other	\$13,096,220	\$18,540,060	\$19,191,220	\$19,191,220
Revenue Totals	\$13,096,220	\$18,540,060	\$19,191,220	\$19,191,220
SPECIAL REVENUE FUND				
Capital Area Workforce Development				
Intergovernmental	\$2,364,467	\$2,423,817	N/A	N/A
Fees & Other				
Revenue Totals	\$2,364,467	\$2,423,817	\$0	\$0
Affordable Housing				
Intergovernmental	\$2,807,968	\$2,722,000	\$3,699,518	\$3,699,518
Fees & Other	\$1,428,615	\$1,299,660	\$1,372,789	\$1,372,789
Revenue Totals	\$4,236,583	\$4,021,660	\$5,072,307	\$5,072,307
Revaluation Reserve				
Intergovernmental				
Fees & Other	\$1,030,232	\$975,000	\$975,000	\$975,000
Revenue Totals	\$1,030,232	\$975,000	\$975,000	\$975,000
911 Fund				
Intergovernmental				
Fees & Other	\$665,028	\$1,160,000	\$984,000	\$984,000
Revenue Totals	\$665,028	\$1,160,000	\$984,000	\$984,000

Other Funds Expenditure Summary

Other Funds	FY 2001-2002 Actuals	FY 2002-2003 Current Budget	FY 2003-2004 Recommended Budget	FY 2003-2004 Adopted Budget
ENTERPRISE FUND				
Solid Waste Management	\$22,736,113	\$24,984,656	\$26,843,692	\$26,843,692
INTERNAL SERVICES FUND				
Risk Management	\$13,308,538	\$18,540,060	\$19,191,220	\$19,191,220
SPECIAL REVENUE FUND				
Capital Area Workforce Devel.	\$2,364,467	\$2,423,817	N/A	N/A
Affordable Housing	\$4,236,583	\$4,021,660	\$5,072,307	\$5,072,307
Revaluation Reserve	\$1,030,232	\$975,000	\$975,000	\$975,000
911 Fund	\$665,028	\$1,160,000	\$984,000	\$984,000