

# **A Reader's Guide For The Forsyth County Budget Document**

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The Annual Budget Document for Forsyth County is grouped into nine sections, each with a specific theme & purpose. Taken together they comprise a document designed to meet the information needs of all users - from the casual reader to those appraising the financial stability of the County.

## **Manager's Message**

The Manager's message describes the objectives for the County based on priorities previously agreed upon by the Board of Commissioners. It covers important issues such as tax rate, budget issues and objectives, changes to the budget, changes in services, fund balance, personnel, schools, and other operating improvements and capital improvements when they are incorporated into the annual budget. Also included are future considerations for issues to be addressed in subsequent budget years.

## **Policies and Goals**

In this section the reader will find the following:

- Policies, Goals & Basis for Future General Fund Budget Projections
- Summary sheet and detailed data for Future General Fund Budget Projections
- County's Mission Statement
- Information on county government in North Carolina
- Operating Policies and Goals
- Financial Policies and Goals
- Basis of budgeting and budgetary amendments
- Debt Management Policies
- Balanced Budget definition
- Fund Balance definition

## **Financial Section**

This section starts with a summary of annually budgeted funds, followed by a combined summary of all funds. In addition to the General Fund, the County has three annually budgeted special revenue funds.

The Summary of Annually Budgeted Funds provides summary totals for expenditures, revenues and fund balances appropriated for the upcoming budget year. The combined summary of all funds shows revenues by source, expenditures by service area and total commitments and fund balances. This summary sheet is followed by separate sheets for each fund in the same format as the summary.

The next section begins with a one-page summary of revenue sources and expenditure uses. It is followed by descriptions of revenue sources that show history, trends and projections for the upcoming fiscal year. This is followed by descriptions and trends for expenditure uses.

In order to ensure a consistent format, and to provide a crosswalk between revenues and expenditures, the following reports are also included in this section:

1. General Fund expenditures and revenues by Service Area/Department
  2. General Fund expenditures and revenues by Object Level 1/Department
  3. General Fund expenditures and revenues by Object Level 1/Department
  4. General Fund expenditures and revenues by Object Level 1/Object Level 2
  5. General Fund expenditures and revenues by Object Levels 1, 2 & 3
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## **A Reader's Guide (Contd.)**

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### **General Fund**

An organization chart shows the relationships between the Board of Commissioners, other related Boards, the County Manager and operating departments in the General Fund.

Data on personnel positions by service area follows trends in staffing from prior year actual through the adopted budget for the new fiscal year.

Summary sheets are included at the beginning of each service area (for example, Public Safety) that show the relative costs for the function compared to the total budget. Overall goals and objectives for the service area are also shown. Service area organization charts and personnel position data are also shown in the summaries.

Sheets are then provided for each County department and joint City-County department. There are separate sheets for thirty-five County departments and four joint City-County departments administered by the City of Winston-Salem (Emergency Management, Inspections, Planning and Purchasing). There are also two joint City-County departments included under Special Appropriations (Transaid and Historic Bethabara). The sheets for each department include a mission statement, budget highlights, performance measures, a program summary, expenditure and revenue data and (with the exception of joint City-County departments) trends for budgeted positions from Prior Year Actual through Adopted.

### **Special Revenue Funds**

The Emergency Telephone System Special Revenue Fund is used to account for the sixty-cent per month E911 surcharge. The funds are to be used exclusively for costs associated with the Emergency Telephone System.

The Law Enforcement Equipment Equitable Distribution 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.

One of the County's multi-year special revenue funds are school-related. The sheets for these funds show the projected flow of state and county funds for these projects. The County's match for the State Public School Building Capital Fund comes from bond funds rather than the General Fund.

The five Housing GPO's include transfers from the General Fund for local matching funds, plus expenditures and revenues from various grant-funded housing programs.

The Justice Assistance Trust Grant Fund is used to account for the Federal Justice Assistance Grant shared with the City of Winston-Salem.

The Special Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-three fire tax districts. Information is included for each district on the appropriation, fund balance and tax rate for the current year; the requested and recommended tax rate; and the tax rate revenue, fund balance appropriation and total appropriation for the new fiscal year.

The O. Moser Special Revenue Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

### **Capital Project Ordinances**

The County currently has ten capital project ordinances. These are described in detail, showing all revenue sources, the original and current budgets and projected activity for the current year, upcoming year and further into the future. This section concludes the currently established funds in our document. The next section describes projects that are in the planning stages.

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## A Reader's Guide (Contd.)

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### **Capital Improvements Plan**

This section describes projects that are in the **planning** stage. The Capital Improvements Plan is the result of an ongoing process by County officials to assess the need for major capital expenditures, assess the feasibility of funding these projects, and establish an orderly plan for implementation. There are currently nineteen projects in the plan, with nine others under consideration for future inclusion. **Operating expenses for the General Fund are also shown by project and year on the Annual General Fund Requirements by project and Annual General Fund Requirements by Department sheets.**

Projects are distributed through the six-year plan based on need, and in keeping with the County's debt-ceiling policy. As mentioned above, this section describes projects that are in the planning stages while the previous sections describe established funds.

### **Appendices**

A wealth of historic, financial, demographic and statistical information is included in this section to allow the reader to become more familiar with the assets of Forsyth County. A list of acronyms is included in the glossary.

### **Budget Ordinance.**

A copy of the newly adopted budget ordinance for the County includes revenue and expenditure information for the General Fund, and the three annually-budgeted special revenue funds. The ordinance also delineates the authority of the County Manager and Clerk to the Board to enter into certain agreements and perform specific other functions related to the annual budget.

The Ordinance establishes the ad valorem tax levy and license tax levies. Other provisions cover restrictions on contingency funds, compensation/ allowances of the County Commissioners, and concerns/ restrictions related to Contingency and grantee agencies.

#### **About the Cover**

Brookberry Farm Housing Development is one of the larger developments approved by the Board of County Commissioners during a period in which the pace of residential development has increased compared to just a few years ago.

Dell Computer is one of the largest economic development projects approved by the County Commissioners. The company is on track to meet agreed to performance measures established by the County Commissioners.

Kernersville Lake Park is one of the eight parks the Parks & Recreation Department maintains throughout the County. In addition to these, Tanglewood Park is operated separately.

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