

Table of Contents

A Reader's Guide for the Forsyth County Budget Document.....	1
Budget Preparation Calendar.....	4
Process for Preparing, Reviewing & Adopting the Annual Budget.....	5
Manager's Message	i
Goals	
Overview	
Continuation Budget	
Alternate Service Level Recommendations	
Capital/Debt Service Funding Strategy	
Summary	
Adopted Expenditure and Revenue Pie Charts	
Policies and Goals.....	9
Policies, Goals & Basis for Future General Fund Budget Projections.....	10
Future Budget Projections – All Funds.....	12
Future Budget Projections – General Fund Only.....	14
Assumptions Used For Future Budget Projections.....	16
Policies & Goals.....	21
Mission Statement.....	21
County Government in North Carolina.....	21
Matrix Linking Departments To County Goals.....	22
Operating Policies and Goals.....	23
Financial Policies and Goals.....	23
Basis of Budgeting and Budgetary Amendments.....	25
Debt Management.....	27
Balanced Budget.....	27
Fund Balance.....	27
Financial	29
Forsyth County Annually Appropriated Funds.....	30
Summary of Annually Budgeted Funds.....	31
Statement of Revenues & Expenditures & Changes in Fund Balance	
All Funds.....	32
General Fund.....	33
Emergency Telephone System Fund.....	34
Fire Tax Districts Fund.....	35
Law Enforcement Equitable Distribution Fund.....	36
Moser Bequest for Care of Elderly Special Revenue Fund.....	37
General Fund Revenue Sources and Expenditure Uses.....	38
Overview of Changes in Revenues, Expenditures & County Dollars.....	39
General Fund Budget Summary By Service Areas.....	61
General Fund Expenditures By Service Area/Department.....	63
General Fund Revenues By Service Area/Department.....	65
General Fund Expenditures By Object Level 1/Department.....	67
General Fund Revenues By Object Level 1/Department.....	73
General Fund Expenditures at Object Levels 1 & 2.....	76
General Fund Revenues at Object Levels 1 & 2.....	78
General Fund Expenditures at Object Levels 1, 2 & 3.....	80
General Fund Revenues at Object Levels 1, 2 & 3.....	88
General Fund	97
County Organization Chart.....	98
Personnel Positions By Services Areas – Forsyth County Employees.....	99
Administration & Support Service Area Personnel Positions.....	201
Community & Economic Development Service Area Personnel Positions.....	189
Culture & Recreation Service Area Personnel Positions.....	177
Education Service Area Personnel Positions.....	165
Environmental Management Service Area Personnel Positions.....	133
General Government Service Area Personnel Positions.....	229
Health Service Area Personnel Positions.....	143
Public Safety Service Area Personnel Positions.....	105
Social Services Service Area Personnel Positions.....	155
General Fund Service Area Charts	
Administration & Support Service Area.....	199
Community & Economic Development Service Area.....	187

Table of Contents (Contd.)

General Fund Service Area Charts (Contd.)	
<i>Culture & Recreation Service Area</i>	175
<i>Education Service Area</i>	163
<i>Environmental Management Service Area</i>	131
<i>General Government Service Area</i>	227
<i>Health Service Area</i>	141
<i>Public Safety Service Area</i>	103
<i>Social Services Service Area</i>	153
<i>Special Appropriations</i>	241
Animal Control	108
Attorney	218
Board of Elections.....	232
Budget & Management	206
CenterPoint Human Services.....	148
County Commissioners & Manager	220
Court Services	128
Debt Service	222
Economic Development	194
Emergency Management.....	110
Emergency Services	120
Office of Environmental Assistance and Protection	136
Finance	210
Forsyth Technical Community College	170
General Services	212
Housing	192
Human Resources	214
Inspections.....	138
Interagency Communications.....	112
Library	180
Management Information Services	208
Medical Examiner	146
N.C. Cooperative Extension Service.....	168
Non-Departmental.....	234
Parks & Recreation	182
Planning.....	196
Public Health.....	150
Purchasing.....	216
Register of Deeds	236
Schools	172
Sheriff	114
Social Services	158
Special Appropriations.....	242
Tax Administration	238
Youth Services.....	160
Special Revenue Funds	245
Emergency Telephone System Special Revenue Fund.....	246
Law Enforcement Equitable Distribution Special Revenue Fund	248
Moser Bequest for Care of Elderly Special Revenue Fund	250
State Public School Building Capital Fund.....	252
Special Tax District Funds	260
2009 Housing Grant Project Ordinance	253
2009 Justice Assistance (Non-ARRA) Trust Grant Project Ordinance.....	254
2009 Recovery Act Justice Assistance Trust Grant Project Ordinance.....	255
2010 Housing Grant Project Ordinance	256
2011 Housing Grant Project Ordinance	257
2012 Housing Grant Project Ordinance	258
2011 Justice Assistance Trust Grant Project Ordinance.....	259

Table of Contents (Contd.)

Capital Projects Ordinances.....	261
2006 2/3rds Bonds.....	262

2007 Forsyth Tech Community College	263
2007 Schools	264
2008 Pay-Go	265
2008 School Facilities	266
2009 2/3rds Bonds	267
2009 Educational Facilities	268
2009 Phillips Building (Phase 1A & 1B)	269
2010 Pay-Go	270
2010 FTCC 2/3rds Bonds Capital Maintenance CPO	271
2010 2/3rds Bonds CPO	272
2011 WS/FC Schools 2/3rds Capital Maintenance CPO	273
2011 Information Systems CPO	274
2011 Pay-Go CPO	275
Capital Improvements Plan.....	277
Summary of Projects Considered	283
Proposed Future Projects Summary	284
Annual County Dollar Requirements By Project	286
Appendices	289
A Brief History of Forsyth County	290
County Owned Facilities	291
Glossary of Budget-Related Terms	293
Principal Taxpayers	299
Principal Employers	300
Ratio of Outstanding Debt by Type	301
Direct & Overlapping Governmental Activities Debt	302
Privilege Licenses	303
Property Tax Rates-All Overlapping Taxing Entities	305
Tax Rate History	306
Assessed Value of All Taxable Property	307
Property Assessed Values-All Overlapping Taxing Entities	308
Property Tax Levies and Collections	309
Demographic Statistics	310
Forsyth County Location & Population	311