

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 General Fund Budget Projections.....	12
Assumptions Used For Future Budget Projections	14
Policies & Goals.....	18
Mission Statement.....	18
County Government in North Carolina.....	18
Matrix Linking Departments To County Goals	19
Operating Policies and Goals	20
Financial Policies and Goals.....	21
Basis of Budgeting and Budgetary Amendments	22
Debt Management.....	24
Balanced Budget.....	24
Fund Balance	24
Financial	27
Forsyth County Annually Appropriated Funds.....	28
Summary of Annually Budgeted Funds.....	29
Statement of Revenues & Expenditures & Changes in Fund Balance	
All Funds.....	30
General Fund	31
Emergency Telephone System Fund	32
Fire Tax Districts Fund	33
Law Enforcement Equitable Distribution Fund.....	34
O. Moser Special Revenue Fund.....	35
General Fund Revenue Sources and Expenditure Uses	36
Overview of Changes in Revenues, Expenditures & County Dollars	37
General Fund Budget Summary By Service Areas.....	45
General Fund Expenditures By Service Area/Department.....	47
General Fund Revenues By Service Area/Department.....	49
General Fund Expenditures By Object Level 1/Department	51
General Fund Revenues By Object Level 1/Department	57
General Fund Expenditures at Object Levels 1 & 2	60
General Fund Revenues at Object Levels 1 & 2.....	62
General Fund Expenditures at Object Levels 1, 2 & 3	64
General Fund Revenues at Object Levels 1, 2 & 3.....	72
General Fund	81
County Organization Chart.....	82
Personnel Positions By Services Areas – Forsyth County Employees.....	83
Administration & Support Service Area Personnel Positions.....	183
Community & Economic Development Service Area Personnel Positions	171
Culture & Recreation Service Area Personnel Positions	159
Education Service Area Personnel Positions.....	147
Environmental Management Service Area Personnel Positions.....	115
General Government Service Area Personnel Positions.....	211
Health Service Area Personnel Positions	125
Public Safety Service Area Personnel Positions.....	89
Social Services Service Area Personnel Positions	137
General Fund Service Area Charts	
Administration & Support Service Area	181
Community & Economic Development Service Area.....	169

Table of Contents (Contd.)

General Fund Service Area Charts (Contd.)	
<i>Culture & Recreation Service Area</i>	157
<i>Education Service Area</i>	145
<i>Environmental Management Service Area</i>	113
<i>General Government Service Area</i>	209
<i>Health Service Area</i>	123
<i>Public Safety Service Area</i>	87
<i>Social Services Service Area</i>	135
<i>Special Appropriations</i>	223
Animal Control	92
Attorney	200
Board of Elections	214
Budget & Management	188
CenterPoint Human Services	130
County Commissioners & Manager	202
Court Services	110
Debt Service	204
Economic Development	176
Emergency Management	94
Emergency Services	102
Environmental Affairs	118
Finance	192
Forsyth Technical Community College	152
General Services	194
Housing	174
Human Resources	196
Inspections	120
Interagency Communications	96
Library	162
Management Information Services	190
Medical Examiner	128
N.C. Cooperative Extension Service	150
Non-Departmental	216
Parks & Recreation	164
Planning	178
Public Health	132
Purchasing	198
Register of Deeds	218
Schools	154
Sheriff	98
Social Services	140
Special Appropriations	224
Tax Administration	220
Youth Services	142
Special Revenue Funds	227
Emergency Telephone System Special Revenue Fund	228
Law Enforcement Equitable Distribution Special Revenue Fund	230
2006 Housing Grant Project Ordinance	235
2007 Housing Grant Project Ordinance	236
2008 Housing Grant Project Ordinance	239
2007 Justice Assistance Trust Grant Project Ordinance	237
O. Moser Special Revenue Fund	232
State Public School Building Capital Fund	234
Special Tax District Funds	245
2008 Justice Assistance Trust Grant Project Ordinance	238
2009 Housing Grant Project Ordinance	240
2009 Justice Assistance (Non-ARRA) Trust Grant Project Ordinance	241
2009 Recovery Act Justice Assistance Trust Grant Project Ordinance	242
2010 Housing Grant Project Ordinance	243
2011 Housing Grant Project Ordinance	244

Table of Contents (Contd.)

Capital Projects Ordinances.....	247
2006 2/3rds Bonds.....	248
2007 Forsyth Tech Community College.....	249
2007 Schools.....	250
2008 Pay-Go.....	251
2008 School Facilities.....	252
2009 2/3rds Bonds.....	253
2009 Educational Facilities.....	254
2009 Phillips Building (Phase 1A & 1B).....	255
2010 Pay-Go.....	256
Capital Improvements Plan.....	257
Summary of Projects Considered.....	265
Proposed Future Projects Summary.....	266
Annual County Dollar Requirements By Project.....	268
Appendices.....	271
A Brief History of Forsyth County.....	272
Description & History of Forsyth County Government.....	273
County Owned Facilities.....	278
Glossary of Budget-Related Terms.....	280
Principal Taxpayers.....	286
Principal Employers.....	287
Ratio of Outstanding Debt by Type.....	288
Direct & Overlapping Governmental Activities Debt.....	289
Privilege Licenses.....	290
Property Tax Rates-All Overlapping Taxing Entities.....	292
Tax Rate History.....	293
Assessed Value of All Taxable Property.....	294
Property Assessed Values-All Overlapping Taxing Entities.....	295
Property Tax Levies and Collections.....	296
Demographic Statistics.....	297
Forsyth County Location & Population.....	298
