

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	9
Goals	
Overview	
Continuation Budget	
Alternate Service Level Recommendations	
Capital/Debt Service Funding Strategy	
Summary	
Recommended Expenditure and Revenue Pie Charts	14
Policies and Goals.....	15
Policies, Goals & Basis for Future General Fund Budget Projections	16
Future General Fund Budget Projections	18
Assumptions Used For Future Budget Projections	20
Policies & Goals.....	24
Mission Statement	24
County Government in North Carolina.....	24
Matrix Linking Departments To County Goals	25
Operating Policies and Goals	26
Financial Policies and Goals.....	27
Basis of Budgeting and Budgetary Amendments	28
Debt Management	30
Balanced Budget	30
Fund Balance.....	30
Financial.....	33
Forsyth County Annually Appropriated Funds	34
Summary of Annually Budgeted Funds	35
Statement of Revenues & Expenditures & Changes in Fund Balance	
All Funds.....	36
General Fund	37
Emergency Telephone System Fund	38
Fire Tax Districts Fund	39
Law Enforcement Equitable Distribution Fund.....	40
General Fund Revenue Sources and Expenditure Uses	41
Overview of Changes in Revenues, Expenditures & County Dollars.....	42
General Fund Budget Summary By Service Areas.....	56
General Fund Expenditures By Service Area/Department	58
General Fund Revenues By Service Area/Department	60
General Fund Expenditures By Object Level 1/Department	62
General Fund Revenues By Object Level 1/Department.....	68
General Fund Expenditures at Object Levels 1 & 2	71
General Fund Revenues at Object Levels 1 & 2.....	73
General Fund Expenditures at Object Levels 1, 2 & 3.....	75
General Fund Revenues at Object Levels 1, 2 & 3.....	83
General Fund	91
County Organization Chart	92
Personnel Positions By Services Areas – Forsyth County Employees.....	93
Administration & Support Service Area Personnel Positions.....	195
Community & Economic Development Service Area Personnel Positions.....	183
Culture & Recreation Service Area Personnel Positions	169
Education Service Area Personnel Positions	157
Environmental Management Service Area Personnel Positions	125
General Government Service Area Personnel Positions.....	223
Health Service Area Personnel Positions	135
Public Safety Service Area Personnel Positions	99
Social Services Service Area Personnel Positions.....	147

Table of Contents (Contd.)

General Fund Service Area Charts	
<i>Administration & Support Service Area</i>	193
<i>Community & Economic Development Service Area</i>	181
<i>Culture & Recreation Service Area</i>	167
<i>Education Service Area</i>	155
<i>Environmental Management Service Area</i>	123
<i>General Government Service Area</i>	221
<i>Health Service Area</i>	133
<i>Public Safety Service Area</i>	97
<i>Social Services Service Area</i>	145
<i>Special Appropriations</i>	235
Animal Control	102
Attorney	212
Board of Elections	226
Budget & Management	200
CenterPoint Human Services	140
County Commissioners & Manager	214
Court Services	120
Debt Service	216
Economic Development	188
Emergency Management	104
Emergency Medical Services	108
Environmental Affairs	128
Finance	202
Fire Protection	112
Forsyth Technical Community College	162
General Services	204
Housing	186
Human Resources	208
Inspections	130
Interagency Communications	106
Library	172
Management Information Services	206
Medical Examiner	138
N.C. Cooperative Extension Service	160
Non-Departmental	228
Parks & Recreation	174
Planning	190
Public Health	142
Purchasing	210
Register of Deeds	230
Schools	164
Sheriff	116
Social Services	150
Special Appropriations	236
Tanglewood Park	176
Tax Administration	232
Youth Services	152
Special Revenue Funds	239
Emergency Telephone System Special Revenue Fund	240
Law Enforcement Equitable Distribution Special Revenue Fund	242
2004 Housing Grant Project Ordinance	247
2005 Housing Grant Project Ordinance	248
2006 Housing Grant Project Ordinance	249
2007 Housing Grant Project Ordinance	250
2008 Housing Grant Project Ordinance	252
Justice Assistance Trust Grant Project Ordinance	251
O. Moser Special Revenue Fund	244
State Public School Building Capital Fund	246
Special Tax District Funds	253

Table of Contents (Contd.)

Capital Projects Ordinances	255
General Services Complex	256
2002 2/3rds Bonds	257
2002 Schools	258
2003 Forsyth County Telephone System.....	259
2003 2/3rds Bonds.....	260
2006 2/3rds Bonds.....	261
2006 Information Systems	262
2007 Forsyth Tech Community College.....	263
2007 Schools	264
2007 Information Systems	265
Capital Improvements Plan.....	267
Summary of Projects Considered	273
Proposed Future Projects Summary.....	274
Annual County Dollar Requirements By Project	276
Appendices	279
A Brief History of Forsyth County.....	280
Description of Forsyth County Government.....	281
County Owned Facilities	282
Glossary of Budget-Related Terms.....	284
Principal Taxpayers	290
Miscellaneous Statistics.....	291
Direct & Overlapping Governmental Activities Debt	292
Privilege Licenses	293
Property Value, Construction, and Deposits	295
Demographic Statistics	296
Property Tax Rates-All Overlapping Taxing Entities.....	297
Assessed Value of All Taxable Property.....	298
Property Assessed Values-All Overlapping Taxing Entities.....	299
Property Tax Levies and Collections	300
Ratio of Net General Bonded Debt To Assessed Value & Net Bonded Debt Per Capita	301
Forsyth County Location & Population.....	302
