

2014 – 2015 Annual Budget Forsyth County, North Carolina

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G.F.O.A. Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to Forsyth County for its annual budget for the fiscal year beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This award, along with the Certificate of Achievement for Excellence in Financial Reporting, helps Forsyth County present a quality image to bond rating agencies and their outside organizations.

*Front cover photo:
A Special Thanks To:
Katie Grace Brake for the conceptual design for the FY 2014-
15 budget document cover. Her hard work and effort is
greatly appreciated.*

*Thanks also to Keith Spencer in IT-Applications Solutions
for the professional assistance in taking the concept to
design.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Award*

PRESENTED TO

**Forsyth County
North Carolina**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

Forsyth County, North Carolina – 2014 - 2015 Annual Budget

June, 2014

Forsyth County Board of Commissioners

Ladies and Gentlemen,

I am pleased to present the FY 2014-2015 Annual Budget for Forsyth County. The Preliminary Budget was presented on May 15th, a Public Hearing was held on May 27th, and budget workshops were held on May 28th. The Budget Ordinance was adopted on May 29, 2014.

This document reflects the adjustments made to the County Manager's Recommended Budget during the budget deliberations and are adopted in the formal Budget Ordinance. A summary of these changes are shown below. The Adopted Property Tax Rate for FY 2014-2015 is 71.68¢, which includes 4.51¢ for the Debt leveling Plans for the November 2006 and November 2008 Education bonds.

The Budget Ordinance also includes the Property Tax Rates for the Fire and Fire/Rescue Protection Districts, which reflects tax rate changes for Lewisville Fire Tax District and West Bend Service District (4/10ths of 1¢ increase from 7.4¢ to 8.0¢ per \$100 valuation), Suburban/Rural Hall Fire Tax District (1¢ increase from 8.6¢ to 9.6¢ per \$100 valuation), and Walkertown (8/10ths of 1¢ increase from 8.7¢ to 9.5¢ per \$100 valuation)) from the FY 2013-2014 rates.

Finally, the Budget Ordinance includes two (2) Board Directed Initiatives: 1) Developing a schedule to phase out the County's Youth Detention Center and 2) Studying the implementation of a pilot Para-Medicine Program.

Collectively, this budget represents hours of work on the part of many people, particularly the Board, and my deepest appreciation is extended to all of them.

Sincerely,

J. Dudley Watts, Jr.
County Manager

Board of Commissioners' Adjustments To the Manager's Recommended FY 2014-2015 Budget		
	Expenditure	Revenue
County Manager's Recommended Budget	401,183,366	401,183,366
Adjustments for City/County Departments		
Emergency Management	4,820	
Property & Evidence	1,660	
Arrestee Processing	500	
Recycling Drop-sites/Schools Recycling Program - 100%	(30,980)	
TransAid	(4,140)	
Inspections	(620)	
Purchasing	980	
Planning	12,050	
Total City/County Adjustments	(15,730)	
Full funding of Senior Services Request	57,300	
Funding for Internal Auditor	58,782	
Funding for 2 School Health Nurses	117,206	
Funding for Safe on Seven GCC position	96,445	
Funding for Spay/Neuter Program	10,000	
Forsyth Tech Carolina Hall Renovation (Reserved Fund Balance)	3,600,000	3,600,000
Appropriate Reserved Fund Balance		324,003
Total Adjustments	3,924,003	3,924,003
FY 2014-2015 Adopted General Fund Budget	405,107,369	405,107,369

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A Reader's Guide For The Forsyth County Budget Document

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 four 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/Object Level 2

A Reader's Guide (Contd.)

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-two (added Aging Services) County departments and four joint City-County departments administered by the City of Winston-Salem (Emergency Management, Inspections, Planning, and Purchasing). There are also joint City-County departments included under Social Services (Transaid). The sheets for each department include: a mission statement, budget highlights, performance and workload 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-cents per month E911 surcharge. The funds are to be used exclusively for costs associated with the Emergency Telephone System.

The Law Enforcement 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 in accordance with Federal law.

One of the County's multi-year special revenue funds is 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 and ADM funds rather than the General Fund.

The 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 Funds are used to account for the Federal Justice Assistance Grant shared with the City of Winston-Salem and/or the Town of Kernersville.

The Special Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts & three service 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 was provided from the estate of Odis Moser to provide assistance and special requests from the elderly population of Forsyth County.

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.

A Reader's Guide (Contd.)

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. 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 ten-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

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 four 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.

Budget Preparation Calendar For FY 2014-15

November

- ◆ Budget & Management Department prepares budget guidelines and preparation package.
- ◆ Schedule for budget preparation process approved by Manager.

December

- ◆ Budget & Management Department distributes Budget Preparation Package to departments.

January

- ◆ New position requests & other requests for additional resources submitted from departments.
- ◆ Budget & Management and Finance Departments prepare County Mid-Year Report on the first six months of operation (expenditures, revenues and projects) and projections for year-end.
- ◆ Capital Improvements Program prepared for Winter Work Session with Board of County Commissioners.

February

- ◆ Current Year Estimates (thru 6/30) & Budget Requests (Continuation & Alternate Service Level) submitted from departments.
- ◆ Winter Work Session for County Commissioners, County Manager, and Management staff.

March-April

- ◆ Staff reviews budget estimates and requests from departments and prepares work papers.
- ◆ Current year estimates and preliminary request totals to County Manager from Budget & Management Department.
- ◆ County Manager's meetings with Budget staff and departments regarding budget requests.

April/May

- ◆ Winston-Salem/Forsyth County Schools & Forsyth Technical Community College's presentations of budget requests to Board of County Commissioners.
- ◆ County Manager and Budget staff finalize preliminary budget document.

May

- ◆ Preliminary budget document presented to Board of Commissioners by County Manager.
- ◆ Public Hearing on proposed budget.
- ◆ Board of Commissioners holds work sessions on budget proposals.
- ◆ Budget Ordinance adopted by Board of County Commissioners.

June

- ◆ Adopted budget ordinance finalized, printed and distributed.

July

- ◆ New fiscal year begins.
- ◆ Budget implementation.

Process For Preparing, Reviewing and Adopting The Annual Budget

November/December

The Budget & Management Department prepares budget guidelines and the preparation package that is sent to the departments. The packages are sent to the departments in December and include:

1. Cover letter from the County Manager describing the fiscal climate, priorities, major funding issues and budget guidelines for the coming year;
2. Percentage changes for utility and telephone costs;
3. Vehicle mileage rates;
4. Schedule showing the dates by which the estimated and requested figures are to be entered into the budget system;
5. Space costs for Hall of Justice and Forsyth County Government Center.

January

Departments prepare their requests for new positions and other additional resources and submit these requests to the Budget and Management Department. The Position Classification Distribution (PCD) report is sent to the departments and is updated to show any changes in the distribution of salaries among the department's cost centers. Requested new positions are given position control numbers (PCN) and are added to the requested version of the Position Classification Distribution report, only if they will be a part of the Continuation budget.

Budget & Management staff reviews the requests from their assigned departments, asks for additional information as needed, and begins the preliminary recommendation process. Staff frequently does statistical analysis independent of the departments to clarify the need for the additional resources.

The Budget System is updated to show the six month's amended budget, and six month's actual to date figures. The departments order reports with the updated figures and begin the process of entering their estimates into the Budget system.

The Capital Improvements Program is prepared for the Winter Work Session with the Board of County Commissioners. Forms are requested from the departments for major improvements/additions to their facilities or equipment. These requests are discussed by management staff, and if approved, are put in priority order. The projects are then included in the Capital Improvements Plan by year, along with anticipated operating costs and potential debt service implications, if applicable.

February - March

Current Year Estimates (through 6/30) and Budget Requests (Continuation and Alternate Service Level) are entered into the Budget system by the departments. Supplemental data detailing descriptions and amounts for each Object Level 3 are submitted to the Budget & Management Department.

The Planning Work Session is held with the County Commissioners, County Manager and management staff. Expenditure and revenue projections and the Capital Improvements Plan are presented for consideration by the Board. Major factors driving the budget are discussed. The Commissioners provide feedback and direction to the County Manager and Staff related to the Board's priorities and preferences for the upcoming budget.

Process For Preparing, Reviewing and Adopting The Annual Budget

February & March - Contd.

The Budget & Management Staff checks the estimates provided by their assigned departments and makes adjustments as needed. Staff enters estimates and requests for Non-Departmental, Special Appropriations, Debt Service, Economic Development, joint County/City departments and other outside agencies. Staff also enters salary and fringe benefit figures for each cost center using data from the updated Position Classification Distribution report and the fringe benefit ratios calculated in December.

Budget requests are discussed with the departments, and the Budget staff begins to formulate and enter preliminary recommendations into the Budget System.

March/April

The Budget & Management Staff completes preliminary recommendations for their assigned departments. Document sheets, an explanation of issues and selected reports and back up material are sent to the County Manager, the Deputy County Manager assigned to the affected department, the Budget Director and the Department Manager in preparation for scheduled budget meetings. Meetings are then held with the County Manager, a Deputy County Manager, the Department Manager and key staff, the Budget Director and the Budget Staff Person responsible for the given department's preliminary budget recommendations. Issues are discussed and changes made by the County Manager are entered into the system by Budget Staff.

April/May

Winston-Salem/Forsyth County Schools and Forsyth Technical Community College make their budget presentations to the Board of County Commissioners. Detail is provided on their requested funding levels and programs and both respond to questions from the Commissioners on any issues that need clarification.

Final decisions are made for the Continuation Recommended budget. Revenue sources and expenditures are rechecked for accuracy. The recommended tax rate is calculated for the upcoming year. The budget is balanced in the system. Pages for the document are updated through the Continuation Recommend column. Sheets with supporting data are finalized and both the Preliminary (Continuation Recommend) and Alternate Service Level documents are sent to the Print Shop.

May

The Preliminary and Alternate Service Level Documents are formally presented to the Board of Commissioners at their regularly scheduled Thursday afternoon briefing. The County Manager goes over highlights of the recommended budget and responds to questions by the Commissioners. The Budget Staff attends this briefing to provide backup information if necessary.

A notice for the Public Hearing on the Recommended Budget is printed in local newspapers showing the date, time and location for the meeting.

The Preliminary Budget and Alternate Service Level Documents are placed on the County's website for the public and departments. All Library locations receive CD versions of the document for public viewing.

A Public Hearing is held on a Monday (or Tuesday if a holiday) night at a regularly held meeting of the County Commissioners for public comment on the upcoming budget. This Public Hearing may move to a Tuesday evening if Monday falls as the Memorial Day holiday. Agencies and individuals express their concerns on issues related to the budget. The Commissioners do not respond to questions or debate the issues at this meeting, but listen to the input provided by the community. The Commissioners continue this meeting to the following Thursday in order to adopt the budget.

Process For Preparing, Reviewing and Adopting The Annual Budget

Workshops are held with the County Commissioners, County Manager, Management Staff, and Budget Staff to discuss the recommended budget. These workshops are on the Tuesday and Wednesday (or Wednesday/Thursday morning if Memorial Day holiday disrupts schedule) following the Public Hearing. The Commissioners make their desired adjustments and these changes are entered into the budget system. A new tax rate is calculated and the adopted budget is balanced. A Budget Ordinance is prepared for adoption by the Commissioners on Thursday at their continued meeting.

June

The adopted Budget Document is finalized, printed and distributed.

Glossary Of Budget-Related Terms For Forsyth County

ABC Funds

County share of "profits" from the City of Winston-Salem Board of Alcoholic Beverage Control.

Ad Valorem Tax

A tax levied on the assessed value of real property (also known as "property taxes").

Accounts

County expenditure accounts listed on departmental sheets:

Salaries & Wages

(FT, PT and temporary salaries; overtime; longevity; general adjustments; step adjustments, reclassifications)

Employee Benefits

(life/health/dental insurance; retirement; FICA; separation allowance contribution, employer share of 401K and deferred compensation; unemployment; retiree hospitalization; LEO separation allowance)

Professional Fees

(medical fees; autopsies; laboratory fees; physical, speech & occupational therapist fees; legal, audit and engineering fees; security service & veterinary fees; temporary help-outside agency fees)

Maintenance Service

(elevator maintenance; janitorial, linen/laundry and exterminating service; solid waste disposal; equipment and auto repair; software and communication equipment maintenance)

Rent

(space, equipment, auto and software rental)

Utility Services

(water and sewer)

Construction Services

(contracted buildings and building improvements)

Communications

(telephone and teleprocessing; communication circuits)

Travel

(training & conference; registration & course fees; required travel; personal mileage and parking)

Other Purchased Services

(contract printing; collection costs and book processing; ordinance codification; food services; software licensing fees; food stamp and bank service charges; inmate housing; towing charges; advertising; client transportation)

General Supplies

(miscellaneous office supplies; postage; small equipment; janitorial supplies; construction supplies; uniforms; books and subscriptions)

Energy

(electricity; fuel oil; natural gas; gasoline)

Operating Supplies

(auto repair parts; tires; library books and periodicals; audio-visual, software, medical and microfilm supplies)

Inventory Purchases

(merchandise for resale and pharmacy inventory)

Support & Assistance

(public assistance refunds; AFDC (now entitled Work First Family Assistance); aid to the blind; family planning medical services; adoption assistance payments; emergency assistance; food stamp refunds; court ordered payments; pauper burials; special service expense; JOBS training, support, work-related expense & transportation; foster care payments; special service expense; adult day care; Work First transportation and vendor payments; Smart Start & Child Care Development Fund (CCDF) child care; KBR Trust & Title XX vendor payments; crisis intervention energy assistance)

Other General & Administration

(memberships & dues; refunds & releases; informants pay; survivor benefits; legal and costs; rewards and incentives; tuition reimbursement; housing acquisition, construction, deferred payment loans & rehabilitation costs; assessments and property tax; document recording costs; interlibrary loan costs; non-employee expense reimbursements; deferred payment loans; fines & penalties; LSCA, Kiger Fund, Chatham Fund & special gift budget-only accounts)

Vehicles

(trucks & autos; emergency vehicles; motive equipment)

Equipment

(equipment and computer software)

Glossary (Contd.)

Acronyms

ABC - Alcoholic Beverage Control
ACA - Affordable Care Act
ACE - Adult Continuing Education
ADA - Americans with Disabilities Act
AHEC-NC - Area Health Education Center-North Carolina
AIDS - Acquired Immune Deficiency Syndrome
ARCA - Addiction Recovery Care Association
AVL - Automated Vehicle Locator
BABS - Build America Bonds
BCCCP - Breast & Cervical Cancer Control Program
CAD - Computer Aided Dispatch
CBA - Community Based Alternatives
CCDF - Child Care Development Fund
CDBG - Community Development Block Grant
CDC - Center for Disease Control
CFR - Crash/Fire/Rescue
CIP - Capital Improvements Program
COLA - Cost of Living Adjustment
COPS - Certificates of Participation/ or Community Oriented Policing Services
CPI - Consumer Price Index
CPO - Capital Project Ordinance
CRP - Capital Repair Plan
CPS - Child Protective Services
CRS - Community Rating System
CSHS - Children's Special Health Services
CYO - Current Year Original
DA - District Attorney
DEA - Drug Enforcement Agency
DENR - Department of Environment & Natural Resources
DOJ - Department of Justice
DOT - Department of Transportation
DP - Data Processing
DSS - Department of Social Services
EDLP - Education Debt Leveling Plan
EMS - Emergency Medical Services Department
EMT - Emergency Medical Technician
EPA - Environmental Protection Act
ESC - Employment Security Commission
FAMIS - Financial and Management Information System
FDIC - Federal Deposit Insurance Corporation
FLSA - Fair Labor Standards Act
FT - Full time Positions
FTCC - Forsyth Technical Community College
FY - Fiscal Year
GCC - Governor's Crime Commission
GFOA - Government Finance Officers Association
GHSP - Governor's Highway Safety Program
GIS - Geographic Information System
GPO - Grant Project Ordinance
GS - General Statute
HAVA - Help America Vote Act
HAZMAT - Hazardous Material
HCFA - Health Care Financing Agency
HOJ - Hall of Justice
HUD - Housing and Urban Development
HVAC - Heating, Ventilating and Air Conditioning

Glossary (Contd.)

Acronyms (Contd.)

IDA - Individual Development Account
INS - Immigration & Naturalization Services
IV-D - Child Support
IV-E - Public Assistance Eligible
JCP - Juvenile Crime Prevention
K - Thousand
KBR - Kate Bitting Reynolds Foundation
KVL - Kernersville
LEDC - Law Enforcement Detention Center
LIEAP - Low Income Energy Assistance Program
LLEBG - Local Law Enforcement Block Grant
LSCA - Library Services Construction Act
LSTA - Library Services Technology Act
LT - Long Term
M/WBE - Minority/Women Based Enterprises
MIS - Management Information Services
NACO - National Association of Counties
NC - North Carolina
NC A&T - North Carolina Agriculture & Technical State University
NC DOT W/F - North Carolina Department of Transportation Work First
NCACC - North Carolina Association of County Commissioners
NCEM WMD - North Carolina Emergency Management Weapons of Mass Destruction
NCGS - North Carolina General Statutes
NCHFA - North Carolina Housing Finance Act
NCPTS - NCACC Collaborative Property Tax System
NCVTS - North Carolina Vehicle System
NESHAP - National Emission Standards for Hazardous Air Pollution
PART - Piedmont Area Regional Transportation
OVW - Office of Violence Against Women
PC - Personal Computer
PT - Part time positions
PYA - Prior Year Actual
QSCBs - Qualified School Construction Bonds
RJR - R.J. Reynolds Industries, Inc.
SMCP - State Misdemeanant Confinement Program
SORT - Special Operations Response Team
SOS - Safe on Seven
SSA - Social Services Administration
STD - Sexually Transmitted Disease
SWCD - Soil and Water Conservation District
T/O - "To outside" as in payments to outside agencies
TANF - Temporary Assistance to Needy Families
TANF/WFFA - Temporary Assistance to Needy Families/Work First Family Assistance
TB - Tuberculosis
TFR - Transfer
UCC - Uniform Commercial Code
USDA - United States Department of Agriculture
WFU - Wake Forest University
WIC - Women, Infants & Children Program
W-S - Winston-Salem
WS/FC - Winston-Salem/Forsyth County
WSSU - Winston-Salem State University
YWCA - Young Women's Christian Association

Glossary (Contd.)

Appropriation

The legal authorization made by the Board of County Commissioners for the departments and agencies of the County which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation

An estimated value placed upon real and personal property by the County Tax Assessing Office as the basis for levying property taxes.

Budget Calendar

The schedule of key dates or milestones which the County follows in the preparation and adoption of the budget.

Budget Implementation

Adopted budget is rolled into the financial system so that appropriations are in place for the departments to conduct their operations.

Budget Message

The opening section of the budget document which provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Ordinance

The official enactment by the Board of County Commissioners that makes appropriations and levies taxes for the budget year. The ordinance may be in any form that the Board considers most efficient in enabling it to make the fiscal policy decisions embodied therein, but it shall make appropriations by department, functions, or project and show revenues by major source. The Board shall adopt a budget ordinance no earlier than 10 days after the day the budget is presented to the Board and no later than July 1. (See Interim Budget)

Budget Preparation Package

The set of instructions and forms sent by the Budget & Management Office to the departments & agencies of the County for them to prepare their operating budget requests for the upcoming year.

Capital Improvement Program (CIP)

A plan for capital expenditures to be incurred each year over a fixed period of years that sets forth for each capital project; the total estimated cost, the expected beginning and ending date, the amount to be expended in each year, and the method of financing those expenditures, if appropriate. The Plan also provides for any related increased/decreased General Fund operating expenses which may be incurred as a result of implementing the project.

Capital Assets

Assets with an initial, individual cost of \$20,000 or more for buildings, building improvement and improvements other than buildings; and \$5,000 or more and an estimated useful life of more than three years for all other assets.

Capital Outlay

The cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are regarded as repairs.) Equipment is physical property, other than land and buildings, having a useful life of more than three years and a cost of \$5,000 or more.

Contingency

A budgetary account set aside for emergencies or unforeseen expenditures.

Glossary (Contd.)

Cost Sharing Data

Cost Sharing Data is used as a management tool to capture the value of labor, materials and overhead for services that are provided to County departments by other County departments. Examples are grounds maintenance & management information services. These entries do not constitute actual appropriations of funds.

Contra Expenses are the negative or offsetting entries that are included in the budget of the department that provides the service.

Cost Sharing Expenses are the entries shown in the budgets of the departments that receive the service, and are offset by negative entries in the provider department's budget as described above.

Current Year Estimates

Projected Estimates for amounts to be expended by the end of the fiscal year (June 30) made as of March 30.

Debt Service

The County's obligation to pay the principal, interest, and related fees on the indebtedness of the County for existing bonds, notes, or installment purchases according to a pre-determined payment schedule.

Encumbrance

An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Fund Balance

The equity (excess of assets over liabilities) in a governmental fund.

General Fund

The fund used to account for all activities of a government except those required to be accounted for in another fund. It is the general operating fund of the County.

Grant

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments or local foundations. Grants are usually made for specified purposes.

Intangible Taxes

Taxes that were levied and collected by the State on certain personal property on behalf of local governments. The proceeds were distributed to the County and all municipalities within the County. Since the tax was repealed, the State payments in lieu of the taxes are shown.

Interfund Transfers

Amounts transferred from one fund to another.

Interim Budget

If the adoption of the budget ordinance is delayed until after July 1, the governing board shall make interim appropriations for the purpose of paying salaries, debt service, and the usual and ordinary expenses of the local government for the interval between the beginning of the budget year and the adoption of the budget ordinance.

Modified Accrual

The County follows the modified accrual basis of accounting for all funds, under which revenues are recorded as the amount becomes susceptible to accrual by becoming measurable and available to pay current period liabilities. Expenditures, other than interest on general long-term obligations and vacation pay are recorded when the liability is incurred, if measurable. Interest on general long-term obligations is recorded when due.

Glossary (Contd.)

Modified Accrual (Contd.)

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amount will be reimbursed to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure & are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Charges for services (other than health-related) and intangibles and sales taxes are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest on investments is recorded as earned since it is both measurable and available.

Occupancy Tax

A percentage tax levied by the Board of Commissioners on certain accommodations, the proceeds of which are appropriated to the Tourism Development Authority.

OPEB - Other Post Employment Benefit

Trust fund that accumulates resources to pay other post employment benefits for qualified retired County employees, primarily healthcare benefits. Forsyth County budgets \$1.6 million per year to transfer to this fund.

Preliminary Budget

The proposed recommended County budget is submitted by the County Manager to the Board of County Commissioners in late May each year.

Prior Year Encumbrance

Funds budgeted in the current fiscal year for items/services budgeted for and encumbered but not purchased in the previous fiscal year.

Property Tax

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Source Of Revenue

Revenues are classified according to their source or point of origin.

Special Revenue Fund

Accounts for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specific purposes.

Tax Collection Rate

The percentage of the tax levy that is expected to be collected in a fiscal year. The budgeted collection rate cannot exceed the actual collection rate for the previous year.

Tax Levy

The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

Tax Rate

The amount of tax levied for each \$100 of assessed valuation.