

County Owned/Leased Facilities

Downtown

Chestnut Street Parking Lot
Environmental Affairs Building (Spruce Street @ 6th St.)
Hall of Justice (Courts)
Law Enforcement Detention Center
Main Library (5th St.)
Old Courthouse
Forsyth County Government Center
Sheriff's Administration Building
Sheriff Day Reporting Center & Community Corrections, N. Cherry Street (Lease)
Public Health Administration, Liberty Plaza Building, (6th Floor Lease)
Phillips Building, Church St.
Public Defenders, Probation & Parole, Community Services, W. 3rd Street (Lease)

East

Carver School Road Branch Library
Kernersville Lake Park (Valley School Road-owned by Kernersville; land leased to County at no cost;
County paid all development costs)
Walkertown Branch Library
Walkertown Community Park

Highland Avenue, Russell Avenue, MLK Drive Area

East Winston Branch Library
Emergency Medical Services Building (5th Street)
CenterPoint Human Services Buildings (owned by the County)
Public Health Building
Social Services Building - Highland
Dental Clinic, 501 N. Cleveland Ave. (Lease)
Probation and Parole, MLK Drive (Lease)

Liberty Street/Fairchild Drive - Aviation Drive

Fire Services
General Services Fleet Maintenance/Public Safety Storage
General Services Grounds Maintenance
Lowe's Building/County Warehouse
N.C. Cooperative Extension Service
Smith-Reynolds Airport (Owned by the County, operated by Airport Commission)

County Owned/Leased Facilities (Contd.)

Northern Forsyth County

Horizons Park (Memorial Industrial School Road Between NC 8 and Red Bank Road)
Rural Hall Branch Library (University Parkway, Rural Hall)
SciWorks (Owned by the County, leased to Nature Science Center, Inc., Hanes Mill Road)
Springbrook Nursing Center (Formerly Knollwood Hall - owned by the County, leased to CMI)
Sturmer Park
Youth Detention Center (Sturmer Drive off Shattalon Drive @ University Parkway)
Willie "M" Home (Sturmer Park Circle)
Animal Shelter (Sturmer Park Circle)

Southeast

ARCA - Union Cross Road
Union Cross Park (Union Cross Road, just off New US 311)
EMS Satellite Station (Former Triangle Volunteer Fire Department Kernersville Rd.)

Southside

Southside Branch Library (Buchanan St. near Brewer Road - close to Parkland High School)

West

C.G. Hill Park (Balsom Road near Transou Road)
Clemmons Branch Library (US 158 adjacent to old Clemmons School Building)
Tanglewood Park
Joanie Moser Park
Lewisville Branch Library
Old 421 River Park (Yadkin Road @ Yadkin River)
Old Richmond Courthouse Site (Undeveloped - Payne Road off Donnaha Road)
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center) (Lease)
"Old" Reynolda Manor Branch Library/Adult Outreach
Williams Road Park Site
EMS Satellite Station, Clemmons (Amp Drive)

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 & 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 and transportation; foster care payments; special service expense; adult day care; Work First transportation and vendor payments; Smart Start and Child Care Development Fund (CCDF) child care; KBR Trust & Title XX vendor payments; crisis intervention energy assistance)

Glossary (Contd.)

Accounts (Contd).

Other General & Administration

(memberships & dues; refunds & releases; informants pay; survivor benefits; legal and & costs; rewards & & incentives; tuition reimbursement; housing acquisition, construction, deferred payment loans & rehabilitation costs; assessments & 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)

Acronyms

ABC - Alcoholic Beverage Control

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

CPS - Child Protective Services

CRS - Community Rating System

CSHS - Children's Special Health Services

DA - District Attorney

DEA - Drug Enforcement Agency

DENR - Department of Environment & Natural Resources

DP - Data Processing

EDLP - Education Debt Leveling Plan

EMS - Emergency Medical Service Department

EPA - Environmental Protection Act

ESC - Employment Security Commission

FAMIS - Financial and Management Information System

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

Glossary (Contd.)

Acronyms (Contd.)

GPO - Grant Project Ordinance
GS - General Statute
HAZMAT - Hazardous Material
HCFA - Health Care Financing Agency
HOJ - Hall of Justice
HUD - Housing and Urban Development
HVAC - Heating, Ventilating and Air Conditioning
IDA - Individual Development Account - Housing Program to help qualified participants save for down payment on their first home. Program matches \$2 for every \$1 saved by participant up to a maximum of \$2,000.
INS - Immigration & Naturalization Services
IV-D - Child Support
IV-E - Public Assistance Eligible
JCP - Juvenile Crime Prevention
K - Thousand
KBR - Kate Bitting Reynolds Foundation
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 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
NESHAP - National Emission Standards for Hazardous Air Pollution
PC - Personal Computer
PT - Part time positions
QSCBs - Qualified School Construction Bonds
RHC - Reynolds Health Center
RJR - R.J. Reynolds Industries, Inc.
SORT - Special Operations Response Team
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
WIC - Women, Infants & Children Program
W-S - Winston-Salem
WS/FC - Winston-Salem/Forsyth County
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 and 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 and 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 Expense 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 and 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.

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

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

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.

Principal Taxpayers - Forsyth County, North Carolina

Fiscal Year Ended
June 30, 2010

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2010 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$981,275,670	2.90%
Wachovia Bank & Trust	Banking	351,180,720	1.04%
Duke Energy Corporation	Electric Utility	300,512,900	0.89%
JG Winston-Salem	Real Estate Management	203,206,800	0.60%
Hanesbrands, Inc.	Textiles	160,611,130	0.47%
Lowes Home Center	Retail	157,405,930	0.46%
Wake Forest University	Education/Healthcare	156,606,310	0.46%
Highwoods/Forsyth Partners	Real Estate Management	130,069,100	0.38%
*Dell, Inc.	Computer Manufacturer	124,645,000	0.37%
BellSouth Corporation	Communications Utility	113,562,030	0.34%
		<u>2,679,075,590</u>	<u>7.91%</u>

*Dell closed its manufacturing center located in Forsyth County in November of 2010 and repaid over \$7.9 million of incentives.

Principal Employers - Forsyth County, North Carolina

Estimates as of June 2010

<u>Employer</u>	<u>Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center ^a	13,000	8.3%
Novant Health and Affiliates	8,100	5.2%
Winston-Salem/Forsyth County School System	6,692	4.3%
Reynolds American ^c	3,000	1.9%
Hanesbrands, Inc. ^b	2,800	1.8%
Wachovia Bank, N.A., a division of Wells Fargo ^d	2,800	1.8%
City of Winston-Salem	2,660	1.7%
Wake Forest University	2,596	1.7%
Forsyth County	2,160	1.4%
BB&T Corporation	2,000	1.3%
Total	<u>45,808</u>	<u>26.5%</u>

^a formerly North Carolina Baptist Hospitals, Inc.

^b formerly Sara Lee Personal Products

^c formerly RJR Nabisco, Inc.

^d formerly Wachovia Corporation

Sources: # of employees provided by the Greater Winston-Salem Chamber of Commerce, as reported by individual companies and institutions. County civilian labor force information used to calculate % of total employment provided by the North Carolina Employment Security Commission.

Ratios of Outstanding Debt By Type - Forsyth County, North Carolina

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Bonded Debt as A % of Actual Taxable Value Of Property</u>	<u>Total Bonded Debt Per Capita</u>
1999	195,430,000	0.98%	\$652.20
2000	183,455,000	0.90%	605.63
2001	173,820,000	0.82%	566.31
2002	219,515,000	0.91%	706.67
2003	206,615,000	0.84%	658.21
2004	279,050,000	1.12%	881.34
2005	261,620,000	1.03%	818.66
2006	276,360,000	0.97%	850.67
2007	332,090,000	1.12%	1,003.13
2008	313,620,000	1.02%	928.94
2009	420,955,000	1.34%	1,224.76
2010	396,345,000	1.17%	1,114.66

Direct & Overlapping Governmental Activities Debt-Forsyth County, N.C.

June 30, 2010

	<u>% Applicable to Forsyth County^a</u>	<u>Debt Outstanding</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
<u>Debt repaid with property taxes</u>			
City of Winston-Salem	100.00%	226,837,086	226,837,086
Town of Kernersville	100.00%	7,915,231	7,915,231
<u>Other Debt</u>			
City of Winston-Salem	100.00%	475,049,401	475,049,401
Subtotal-Overlapping Debt			709,801,718
County Direct Debt			478,047,207
Total Direct & Overlapping Debt			<u>\$1,187,848,925</u>

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office. Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Forsyth County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.

^a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for the City of Winston-Salem's Other Debt.

Privilege Licenses - Forsyth County, North Carolina

BEER & WINE

LICENSE YEAR MAY 1 - APRIL 30

NON TRANSFERABLE

BEER

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

WINE

ON & OFF	\$25.00
----------	---------

SCHEDULE B

LICENSE YEAR JULY 1 - JUNE 30

1/2 YEAR BEGINS FEBRUARY 2ND

TRANSFERABLE WHEN LOCATION IS CHANGING

TRANSFER OF BUSINESS NAME IF OWNERSHIP DOES NOT CHANGE

Automobile Equipment Wholesale Dealer	G.S.105.89 & 160A-211 & 153A-152	\$37.50
Motor Vehicle Dealer (Buying/selling motor vehicles, trailers, batteries, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$25.00
Auto Service/Accessories (Service stations, garages, etc.)	G.S.105.89 & 160A-211 & 153A-152	\$12.50
Motorcycle Dealers	G.S.108.89 & 1690A-211 & 153A-152	\$12.50
Circuses and Animal Shows (Per Day)	G.S.105-37.1	\$25.00
Elevators, Sprinkler Systems (Installation) (Every firm or corporation with offices in county or city)	G.S.105.89 & 160A-211 & 153A-152	\$100.00
Employment and Emigrant Agents	G.S.105-89.1 & 160A-211 & 153A-152	\$100.00
Fortune Tellers (Practicing palmistry, clairvoyance, telling fortunes, or other similar crafts)	G.S. 105-58 & G.S. 153A-152	\$1,000.00
Loan Agencies (Annual license tax)	G.S. 105-88	\$100.00
Check Cashing	G.S.105.88	\$100.00
Music Machines (Per machine)	G.S.105.65 & 160A-211 & 153A-152	\$5.00
Pawnbrokers	G.S.105.88	\$100.00
Itinerant Merchants	G.S.105.33 & 160A-211 & 153A-152	\$100.00
Peddlers	G.S.105.33 & 160A-211 & 153A-152	
Peddlers on foot (per year)		\$10.00
Peddler with motor vehicle (per year)		\$25.00
Peddler of fruit, vegetables & farm products grown on own farm		Exempt

Privilege Licenses - Forsyth County, North Carolina (Contd.)

Specialty Market Operators (Applies to operator of property)	G.S.105-53 & 160A-211 & 153A-152	\$200.00
Dealer of Fire Arms & Other Weapons Dealer of fire arms	G.S.105-80 & 160A-211 & 153A-152	\$50.00
Dealer in bowie knives, dirks, daggers, leaded canes, iron or metallic knuckler or articles of like kind		\$200.00
Electronic Video Games (per machine)	G.S.105-66.1 & 160A-211 & 153A-152	\$5.00

GENERAL BUSINESS LICENSES

Pool Tables (per business) (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$25.00
Bowling Alleys (per lane) (Outside corporate limits)	G.S.105.102.5 & 160A-211 & 153A-152	\$10.00
Pinball Machines & Similar Amusements	G.S.105-102.5 & 160A-211 & 153A-152	\$5.00