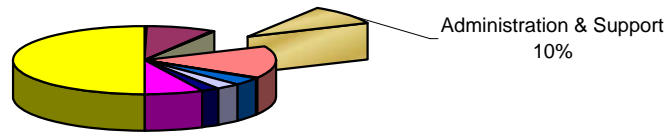


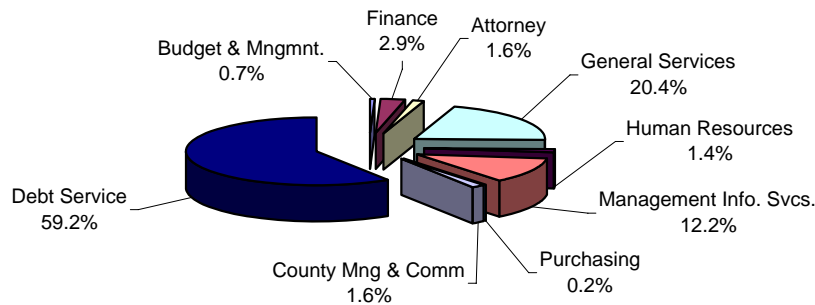
## Administration & Support Service Area

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**FY 2008 Total County**



**FY 2007 Administration & Support County Dollars**



### **OPERATING GOALS AND OBJECTIVES:**

To provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures. This will be accomplished by:

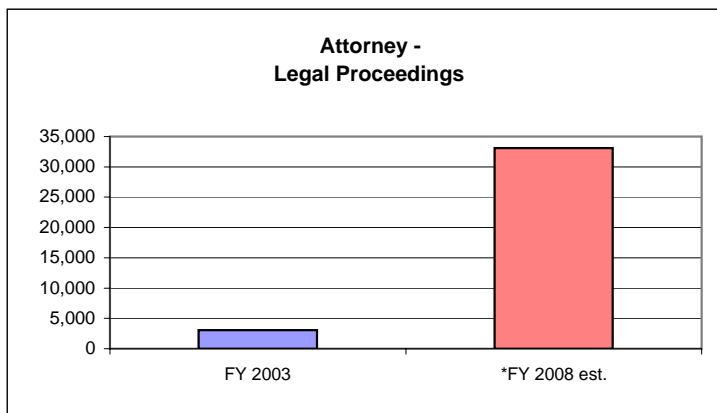
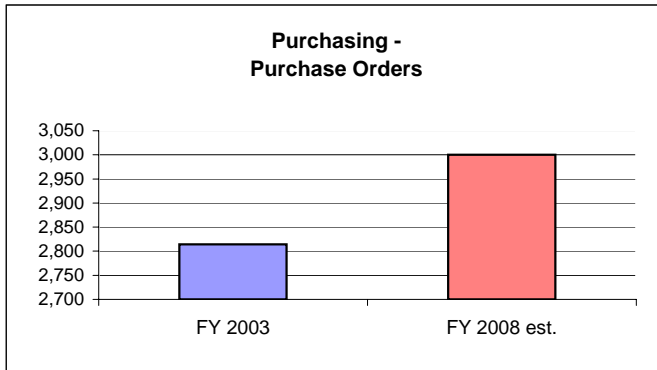
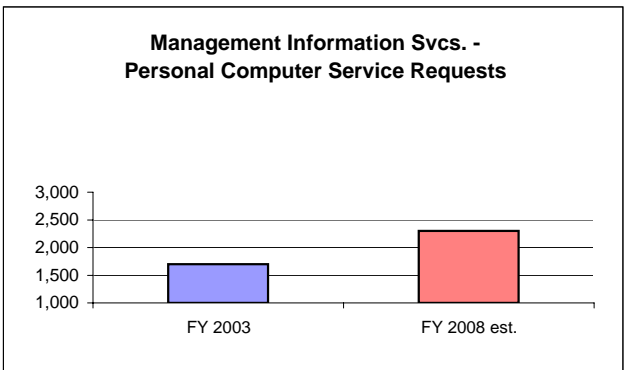
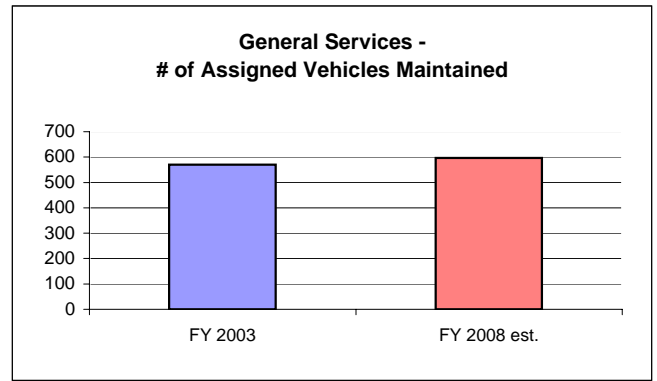
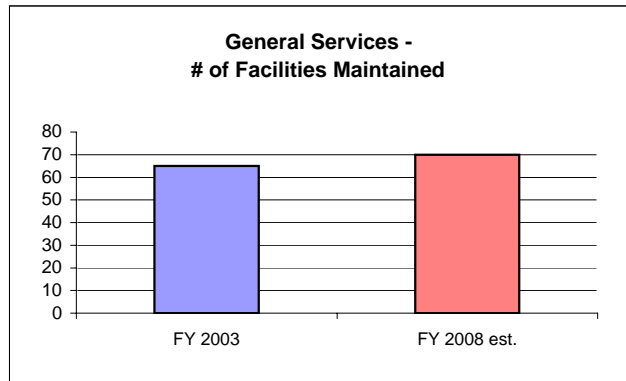
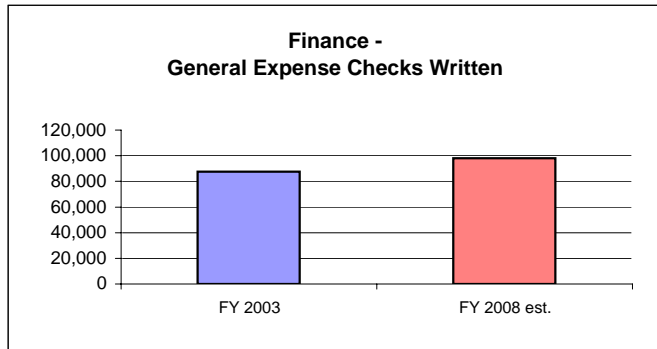
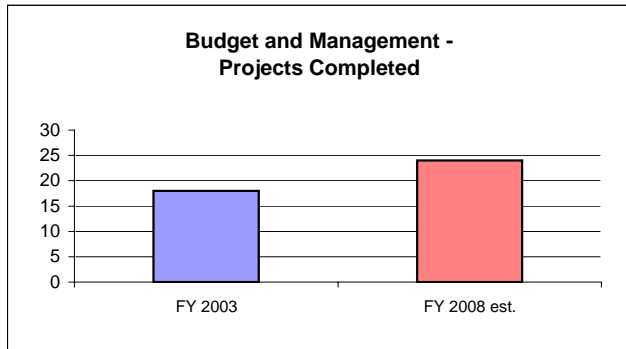
- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14-16% of the subsequent yr's budget.
- c. Annually updating projections of revenues, expenditures & fund balances for the next 5 years, & developing longer-range projections as appropriate.
- d. Annually updating the Capital Improvement Plan, which includes anticipated capital projects and related debt service and operating costs for the subsequent six years. The annual impact on the General Fund is delineated on page 23.
- e. Limit (as preferred by Commissioners) the growth in the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state & federal revenues, without a tax rate increase, whenever possible.
- f. Undertaking no major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
- g. Maintaining aggressive safety & risk management programs to protect employees & minimize financial exposure to the County.
- h. Regularly and professionally maintaining grounds, buildings and HVAC systems.
- i. Regularly and professionally maintaining computer systems and equipment.
- j. Effectively screening applications, and advertising for and filling vacant County positions.
- k. Evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the GFOA Certificate for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- l. Providing expertise for advise in legal matters and proceedings affecting the County.
- m. To safeguard the financial position of the County through responsible use of debt for major capital projects. This will be accomplished by:

- Adhering to the policy adopted by the Board of Commissioners limiting long term debt service to 10% of the annual General Fund budget, and preparing proejctions of proposed future debt that are within the limitation.

Percent of long term debt service included for FY 07-08 10.6%. Debt projections for the future indicate the County may exceed this debt limitation if all proposed projects are funded with long term financing. Future discussions with the Commissioners will determine how & when these projects are financed.

- Appropriating funds for principal/interest requirements for general obligation bonds/installment purchases in the General Fund when due.

# Administration & Support Service Area



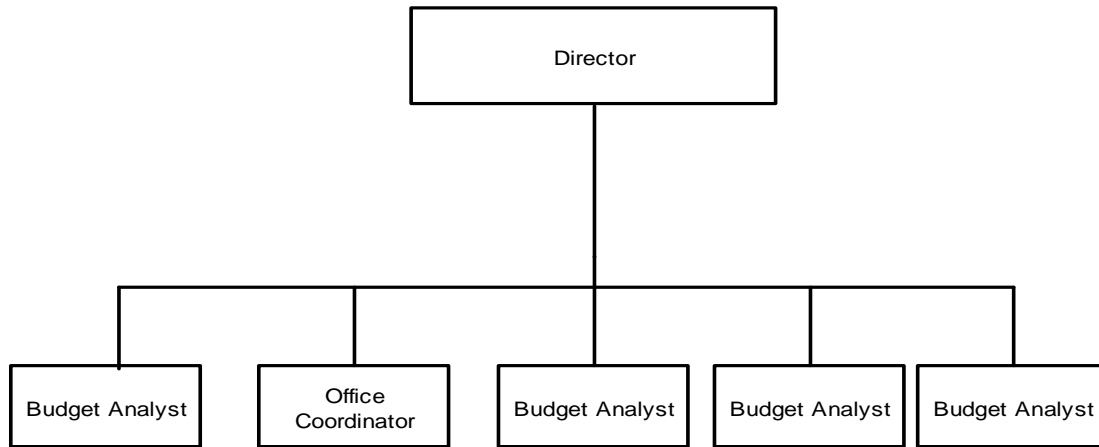
\*FY 08 estimates now include all child support enforcement & juvenile court cases prosecuted by the County Attorney's Office on behalf of DSS.

## Forsyth County Personnel By Administration & Support Service Area

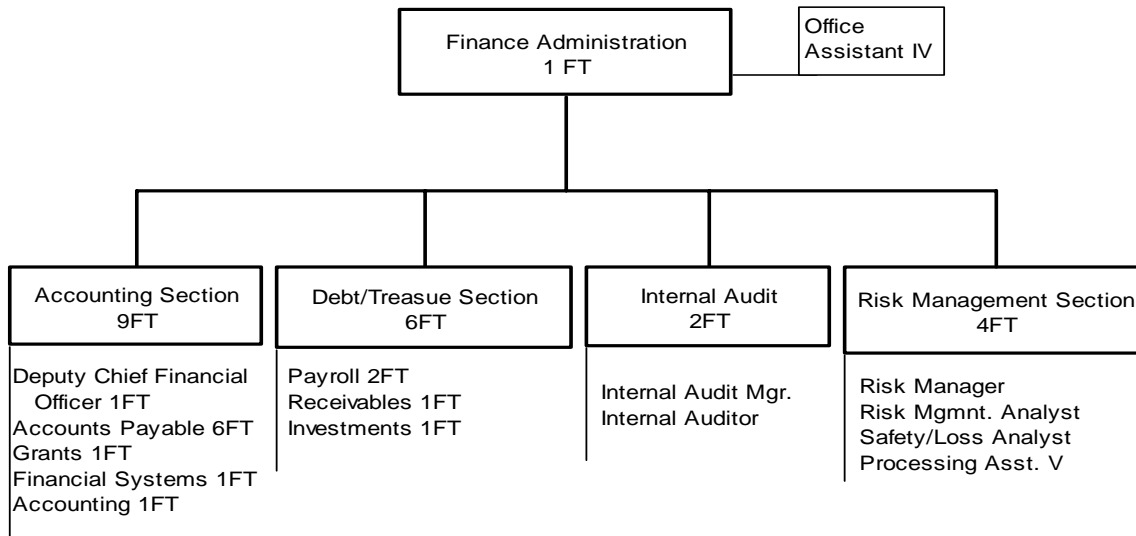
	FY 05-06 Prior Year Actual	FY 06-07 Current Year Original    Estimate		FY 07-08 Continuation Request	Continuation Recommend	Adopted
<b>Budget &amp; Management</b>						
Full	6	6	6	6	6	6
Part	0	0	0	0	0	0
<b>Finance</b>						
Full	23	23	23	23	23	23
Part	0	0	0	0	0	0
<b>General Services</b>						
Full	138	138	138	146	138	138
Part	0	0	0	0	0	0
<b>Management Information Services</b>						
Full	69	69	69	69	69	69
Part	0	0	0	0	0	0
<b>Human Resources</b>						
Full	12	12	12	13	12	12
Part	0	0	0	0	0	0
<b>Attorney</b>						
Full	13	13	13	13	13	13
Part	0	0	0	0	0	0
<b>County Commissioners &amp; Manager</b>						
Full	7	7	8	8	8	8
Part	0	0	0	0	0	0
<b>TOTAL SERVICE AREA - FT</b>	<b>268</b>	<b>268</b>	<b>269</b>	<b>278</b>	<b>269</b>	<b>269</b>
<b>TOTAL SERVICE AREA - PT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Changes In Staffing Levels For Administration and Support Service Area

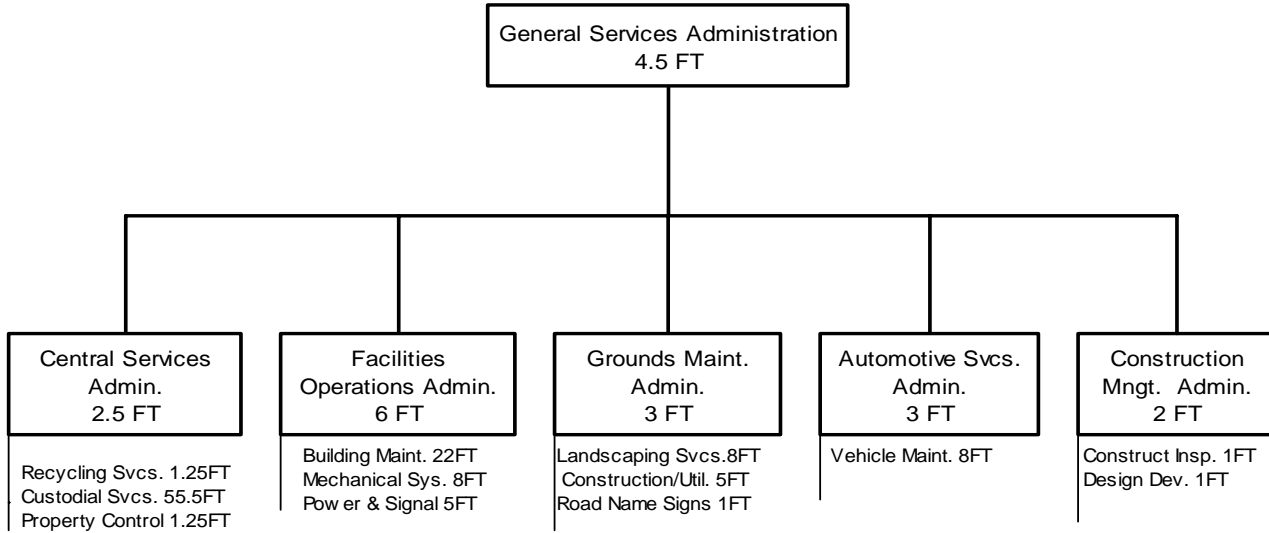
## Budget & Management



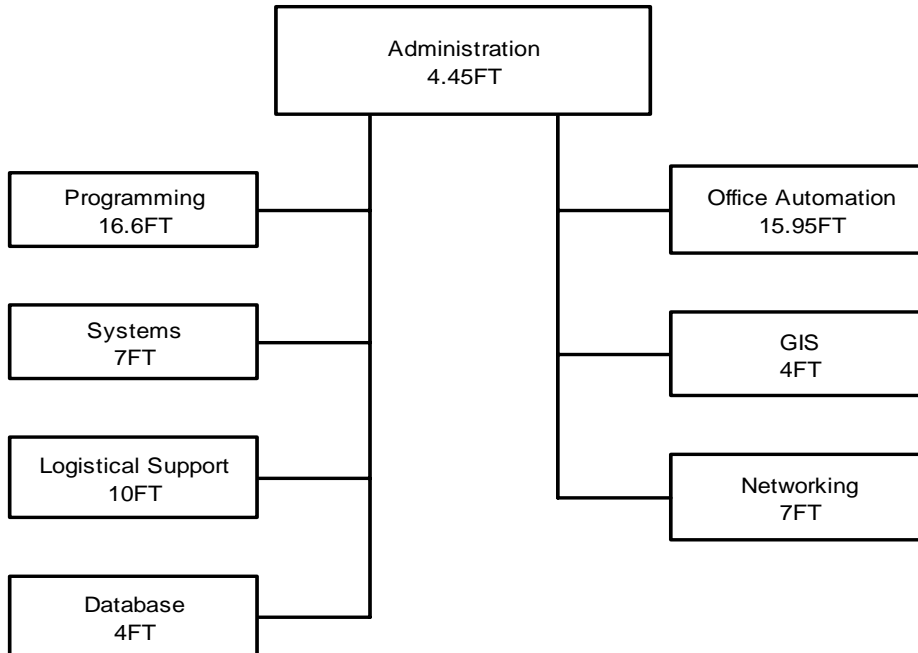
## Finance Department



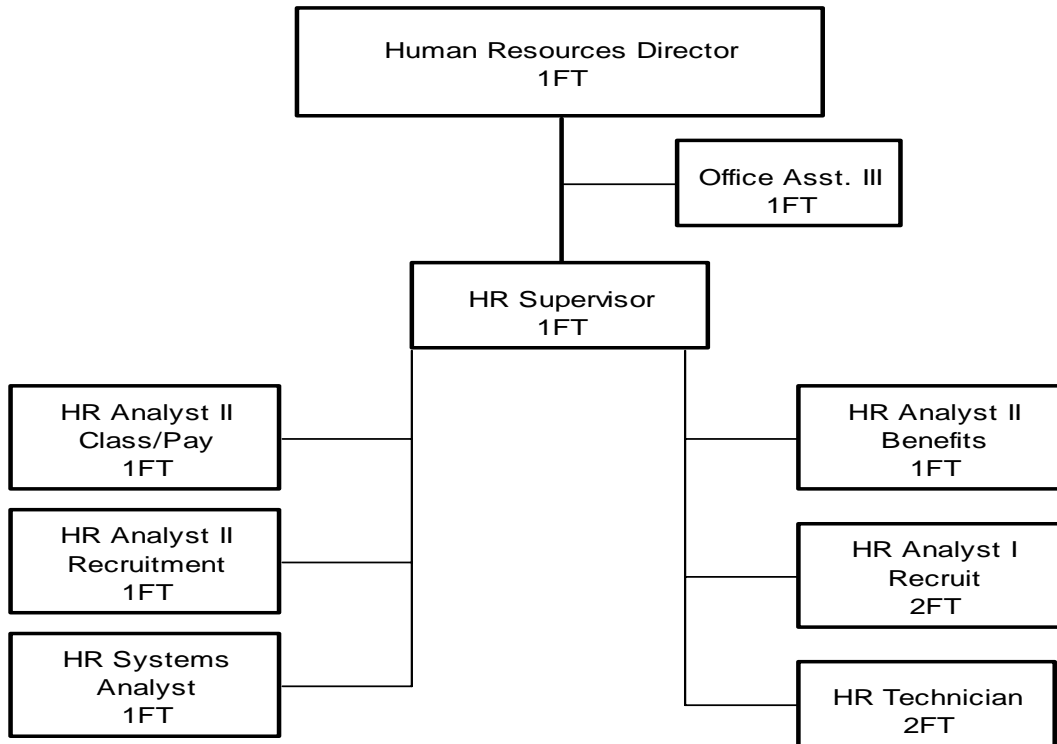
## General Services Department



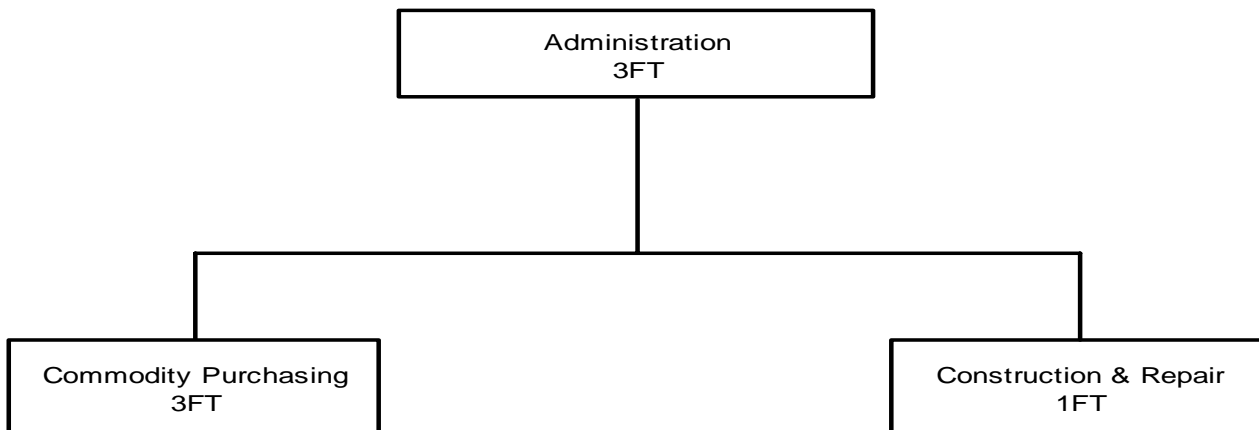
## Management Information Services



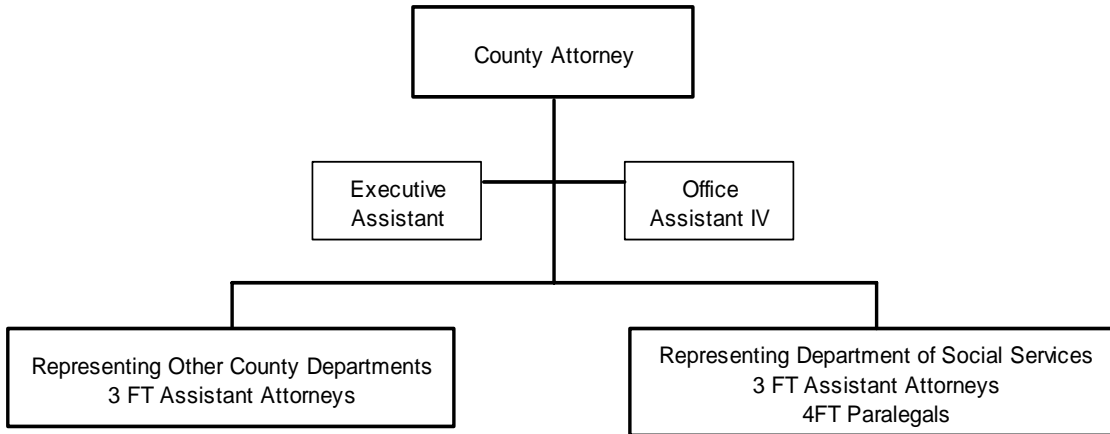
## Human Resources Department



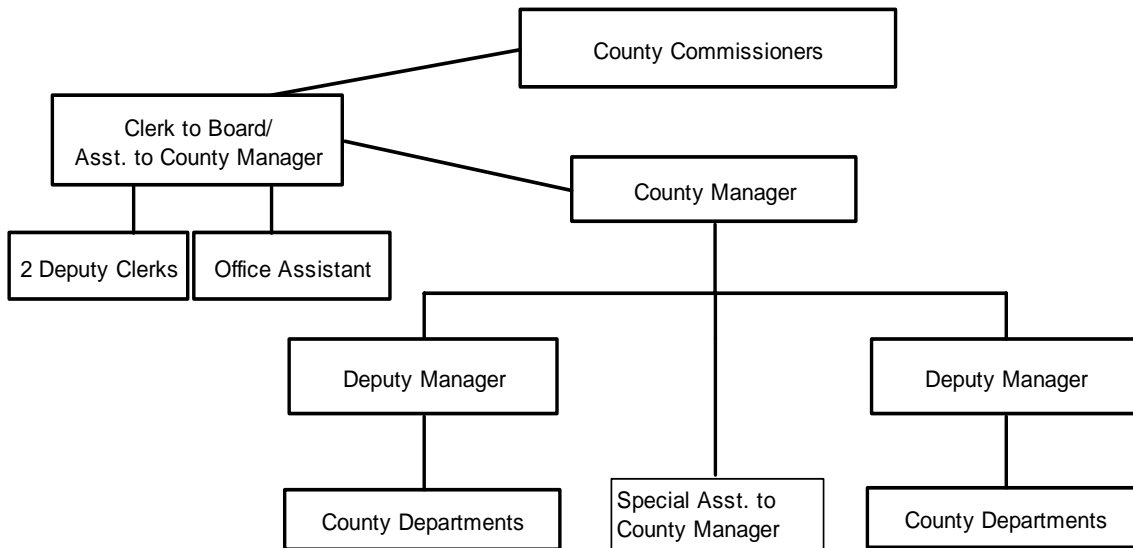
## Purchasing Department



### County Attorney



### County Commissioners & Manager Department



# Budget & Management

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## MISSION STATEMENT

To provide management analyses, problem solving assistance, and advice to County Commissioners, County Management, and operating departments in an effort to establish the optimal type and level of resources which the organization requires to fulfill its missions, goals, and objectives.

## BUDGET HIGHLIGHTS

The budget for FY 08 includes an increase of \$6,296, or 1.3%.

The increases include \$1,006 for Personal Services, \$370 for Insurance Premiums, and \$4,920 for Travel.

## PERFORMANCE MEASURES

	<b>FY 2006 ACTUAL</b>	<b>FY 2007 ESTIMATE</b>	<b>FY 2008 ESTIMATE</b>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Annual Budget Eval/Recommended	Y	Y	Y
Mid-Year Report Prepared	Y	Y	Y
Projects Completed	26	35	24
GFOA Certificate Received	Y	Y	Y
Level of Service Report Updated	Y	Y	Y
Estimated Year End Expenditures & Revenues Within 2% of Actuals			
Expenditures	1.30%	2.0%	2.0%
Revenues	1.30%	2.0%	2.0%

## PROGRAM SUMMARY

	<b>FY 05-06 Prior Year Actual</b>	<b>FY 06-07 Current Year Original    Estimate</b>		<b>FY 07-08 Continuation Request    Recommend</b>	<b>Adopted</b>
Budget & Management	447,117	480,152	455,154	486,425	486,425

**Budget & Management** provides required analyses, negotiations, & document production for the creation of the annual budget; management analyses and advice to County Management on various activities; problem solving assistance to operating departments & County Management; monitoring of budget and budgetary control; & generation of monthly, mid-year and annual reports to the Manager and/or County Commissioners.



## Budget & Management

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>	FY 07-08 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>		
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	357,922	380,004	362,845	379,886	379,886	379,886
Employee Benefits	82,116	85,842	79,763	86,943	86,943	86,943
<b><i>Total Personal Services</i></b>	<b><i>440,038</i></b>	<b><i>465,846</i></b>	<b><i>442,608</i></b>	<b><i>466,829</i></b>	<b><i>466,829</i></b>	<b><i>466,829</i></b>
<b><i>Operating Expenditures</i></b>						
Professional Fees	575	600	575	600	600	600
Other Purchased Services	884	1,067	1,067	1,437	1,437	1,437
Training & Conference	4,370	7,200	6,525	12,120	12,120	12,120
General Supplies	709	2,360	1,300	2,360	2,360	2,360
Other Operating Costs	541	3,079	3,079	3,079	3,079	3,079
<b><i>Total Operating Exps.</i></b>	<b><i>7,079</i></b>	<b><i>14,306</i></b>	<b><i>12,546</i></b>	<b><i>19,596</i></b>	<b><i>19,596</i></b>	<b><i>19,596</i></b>
						<i>Fee to submit document to GFOA.</i>
						<i>Insurance premiums.</i>
						<i>Insurance claims, memberships &amp; dues.</i>
<b>Total Expenditures</b>	<b><u>447,117</u></b>	<b><u>480,152</u></b>	<b><u>455,154</u></b>	<b><u>486,425</u></b>	<b><u>486,425</u></b>	<b><u>486,425</u></b>
Cost-Sharing Expenses	65,872	44,962	44,884	40,355	40,355	40,355
Contra-Expenses	0	0	0	0	0	0
<b>REVENUES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Positions:FT/PT</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>

# Finance

## MISSION STATEMENT

To preserve, enhance and provide accountability for the County's financial resources.

## BUDGET HIGHLIGHTS

The Finance Department budget reflects a county dollar increase of \$147,316 or 7.8%. Operating accounts remain as close to current year levels as possible. Two items in the department's budget make up the expenditure increase: 1) \$155,000 contract for Dixon Hughes for their work on the sales tax audit on the County's non-profits which is estimated to find \$1 million in sales tax refunds due to the County; and 2) \$50,000 contract for brokerage services for the County's benefits including health and dental.

Operating expenses for the department includes costs associated with the preparation of the annual Cost Allocation Plan, actuarial study, arbitrage services, bank service fees, and maintenance services on the County's financial, budgeting, and fixed asset systems.

## PERFORMANCE MEASURES

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2008 ESTIMATE</u>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
General Expense, Payroll, and Other			
Payments Made	97,542	96,950	98,000
Non-Bond Investment Portfolio			
Earnings (All Funds)	\$3,902,325	\$4,933,444	\$4,760,000
Audits Performed			
Audits	3	2	8
Follow-ups	0	1	1
Special Projects	6	5	0

## PROGRAM SUMMARY

	<u>FY 05-06 Prior Year Actual</u>	<u>FY 06-07 Current Year Original    Estimate</u>		<u>FY 07-08 Continuation Request    Recommend</u>	<u>Adopted</u>
Finance	1,661,131	1,936,866	1,887,954	2,087,182	2,087,182

**Finance** provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; monthly, quarterly, mid-year, and annual reports to the Manager and/or Board of County Commissioners; financial advice to the Manager & departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning the review of various County activities. The Department's Risk Management Section identifies and controls the risk of accidental loss to which the County and participating local agencies are exposed & arranges appropriate funding mechanism for covered losses. Finance supports the Tourism Development Authority.

# Finance

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u>	<u>Adopted</u>
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	1,115,713	1,197,394	1,129,802	1,174,460	1,174,460	1,174,460
Employee Benefits	272,128	297,115	290,497	299,450	299,450	299,450
<b>Total Personal Services</b>	<b>1,387,841</b>	<b>1,494,509</b>	<b>1,420,299</b>	<b>1,473,910</b>	<b>1,473,910</b>	<b>1,473,910</b>
<b>Operating Expenditures</b>						
Professional Fees	48,790	102,500	175,000	257,500	257,500	257,500
		<i>Includes sales tax audit, bond issuance costs, actuarial study, arbitrage rebate/tax services.</i>				
Maintenance Service	0	2,500	0	2,500	2,500	2,500
Other Purchased Services	181,658	243,980	235,977	262,314	262,314	262,314
		<i>Cost allocation plan; benefits brokerage contract; financial system software maintenance; bank service; insurance premiums.</i>				
Training & Conference	20,418	46,925	30,500	46,925	46,925	46,925
		<i>Certification training; GFOA &amp; performance users conference; other specialized training for staff.</i>				
General Supplies	17,240	19,000	18,056	19,000	19,000	19,000
		<i>Office supplies; books &amp; subscriptions; small equipment.</i>				
Operating Supplies	207	6,000	817	6,000	6,000	6,000
		<i>Audio-visual &amp; training supplies for risk management safety training.</i>				
Other Operating Costs	4,977	21,452	7,305	19,033	19,033	19,033
		<i>Insurance claims; memberships &amp; dues.</i>				
<b>Total Operating Exps.</b>	<b>273,290</b>	<b>442,357</b>	<b>467,655</b>	<b>613,272</b>	<b>613,272</b>	<b>613,272</b>
<b>Total Expenditures</b>	<b><u>1,661,131</u></b>	<b><u>1,936,866</u></b>	<b><u>1,887,954</u></b>	<b><u>2,087,182</u></b>	<b><u>2,087,182</u></b>	<b><u>2,087,182</u></b>
Cost-Sharing Expenses	173,882	161,266	176,333	162,252	162,252	162,252
Contra-Expenses	0	0	0	0	0	0
<b>REVENUES</b>	<b><u>410,212</u></b>	<b><u>57,000</u></b>	<b><u>187,420</u></b>	<b><u>60,000</u></b>	<b><u>60,000</u></b>	<b><u>60,000</u></b>
<b>Positions:FT/PT</b>	<b>23/0</b>	<b>23/0</b>	<b>23/0</b>	<b>23/0</b>	<b>23/0</b>	<b>23/0</b>

# General Services

## MISSION STATEMENT

To provide quality management of the County's Facility, Fleet and land assets in support of County, State Court and CenterPoint Human Services Departments in a manner consistent with the goals of Forsyth County.

## BUDGET HIGHLIGHTS

General Services FY 08 County dollar increase is \$90,183 or 1%.

Major increases include \$268,474 for the Capital Repair Plan and \$86,842 for General Supplies which is primarily for an increased need for small equipment in the Automotive Services Division for emergency vehicles.

Major decreases include \$206,894 for Energy. Of this gasoline decreases \$248,640 which is offset by an increase of \$41,746 for other areas. In the 2007 budget, gasoline was budgeted at \$2.40 a gallon which was well over budgeted. For FY 08, the budget assumes \$1.88 which is the average cost per gallon for FY 06. With recent increases in costs, additional funds have been budgeted in a special contingency.

Capital Equipment decreases \$150,515 in the FY 08 budget. This is primarily due to fewer emergency vehicles needing to be replaced.

All other increases and decreases net to a \$92,276 increase.

## PERFORMANCE MEASURES

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2008 ESTIMATE</u>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Maintain avg. completion time of facility work orders to less than 48 hrs. (if parts available)	90%	90%	90%
# Facilities	68	68	70
Square Footage - Active	2,917,181	2,881,478	2,917,478
Square Footage - Vacant	185,979	197,171	197,171
Road Name Signs	575	600	700
Assigned Fleet Vehicles*	589	597	597
*Does not include vehicles for CenterPoint.	Sq. Footage Active: Adds Fleet, Animal Control, ROD. Sq. Footage Vacant: Adds old Fleet facility, old Animal Control.		

## PROGRAM SUMMARY

	<u>FY 05-06 Prior Year Actual</u>	<u>FY 06-07 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 07-08 Continuation Recommend</u>	<u>Adopted</u>
Automotive Services	4,088,686	5,021,898	5,849,965	4,974,164	4,527,288	4,525,512
Central Services	2,325,079	2,438,744	2,457,128	2,710,427	2,508,213	2,507,230
Construction Management	415,792	343,638	347,837	317,416	311,339	311,217
Facilities Operations	2,923,557	2,881,320	3,042,153	3,704,013	3,336,963	3,335,655
Grounds Maintenance	1,127,529	1,194,970	1,117,814	1,370,605	1,278,093	1,331,172
Facility Expenses	2,170,762	2,816,055	2,700,593	2,975,904	2,780,490	2,779,400
<b>Total</b>	<b><u>13,051,405</u></b>	<b><u>14,696,625</u></b>	<b><u>15,515,490</u></b>	<b><u>16,052,529</u></b>	<b><u>14,742,386</u></b>	<b><u>14,790,186</u></b>

**Construction Management** oversees the planning, design and construction of new and renovated County facilities; administers the County's Facilities Renewal Program.

**Facilities Operations** maintains heating, air conditioning, refrigeration, plumbing, electrical, electronics, elevators, roof systems and life safety systems for all County facilities.

**Central Services** provides custodial services for all County facilities; property control; warehousing; surplus property disposal and the Recycling Program.

**Automotive Services** maintains the County's fleet, purchases new vehicles and conducts the auction for surplus vehicles

**Grounds Maintenance** maintains the grounds, landscaping and parking lots for all County facilities and parks, constructs and maintains various outdoor structures, provides and installs replacement street signs in the unincorporated area and maintains watershed dams.

## General Services

	FY 05-06 Prior Year Actual	FY 06-07 Current Year Original	Estimate	Request	FY 07-08 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	3,914,978	4,214,222	4,048,520	4,362,178	4,224,982	4,224,982
Employee Benefits	1,229,065	1,362,550	1,316,299	1,477,863	1,430,956	1,430,956
Board Compensation	900	0	0	0	0	0
<b>Total Personal Services</b>	<b>5,144,943</b>	<b>5,576,772</b>	<b>5,364,819</b>	<b>5,840,041</b>	<b>5,655,938</b>	<b>5,655,938</b>
<b>Operating Expenditures</b>						
Professional Fees	836,917	861,398	896,274	891,053	880,853	880,853
					<i>Custodial and security services; legal and engineering fees.</i>	
Maintenance Service	1,242,130	1,703,040	1,667,809	2,489,454	2,017,235	2,017,235
					<i>Capital Repair Plan, janitorial services, building and mechanical systems projects.</i>	
Rent	382,264	422,452	422,452	451,284	448,809	448,809
					<i>Includes Parole, Probation &amp; Community Service lease; juror parking, Public Defender's Office.</i>	
Utility Services	76,107	72,824	73,939	77,721	77,721	77,721
					<i>Includes solid waste disposal charges, water &amp; sewer services.</i>	
Construction Services	88,135	0	0	0	0	0
Other Purchased Services	340,468	398,598	401,845	337,317	310,254	310,254
					<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>	
Training & Conference	14,148	35,000	37,230	40,615	30,955	30,955
General Supplies	710,872	619,081	701,858	779,263	705,923	705,923
					<i>Janitorial &amp; maintenance repair supplies; small equipment purchases.</i>	
Energy	1,772,347	2,329,312	2,127,755	2,425,571	2,122,418	2,122,418
					<i>Electricity, natural gas, gasoline.</i>	
Operating Supplies	445,119	483,660	483,588	510,088	496,167	496,167
					<i>Tires &amp; automotive supplies, protective gear, repair supplies.</i>	
Other Operating Costs	86,126	107,753	107,728	107,907	107,693	107,693
					<i>Insurance claims, memberships &amp; dues.</i>	
<b>Total Operating Exps.</b>	<b>5,994,633</b>	<b>7,033,118</b>	<b>6,920,478</b>	<b>8,110,273</b>	<b>7,198,028</b>	<b>7,198,028</b>
<b>Capital Outlay</b>	<b>1,911,829</b>	<b>2,086,735</b>	<b>3,230,193</b>	<b>2,102,215</b>	<b>1,888,420</b>	<b>1,936,220</b>
					<i>Vehicles and capital equipment.</i>	
<b>Total Expenditures</b>	<b>13,051,405</b>	<b>14,696,625</b>	<b>15,515,490</b>	<b>16,052,529</b>	<b>14,742,386</b>	<b>14,790,186</b>
Cost-Sharing Expenses	2,644,178	2,885,451	2,934,677	2,885,802	2,872,718	2,872,718
Contra-Expenses	(6,911,008)	(7,491,148)	(6,259,737)	(7,446,669)	(7,275,697)	(7,275,697)
<b>REVENUES</b>	<b>1,203,797</b>	<b>1,217,322</b>	<b>1,131,371</b>	<b>1,220,700</b>	<b>1,220,700</b>	<b>1,220,700</b>
<b>Positions:FT/PT</b>	<b>138</b>	<b>138</b>	<b>138</b>	<b>146</b>	<b>138</b>	<b>138</b>

# Management Information Services

## MISSION STATEMENT

To further the goals of Forsyth County Government by providing an environment in which staff can deliver customer friendly services effectively and within budget.

## BUDGET HIGHLIGHTS

This budget reflects a decrease in expenditures of \$54,256 (.6%). This decrease is due to reductions in training and telecommunication costs. Also, funds have been included to continue replacing computer equipment, personal computers and software.

Revenues are up \$3,000 due to a slight increase in mailroom usage.

## PERFORMANCE MEASURES

	FY 2006 <u>ACTUAL</u>	FY 2007 <u>ESTIMATE</u>	FY 2008 <u>ESTIMATE</u>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Personal Computers Hotline Requests	2,000	2,181	2,300
# of County Employees Trained	1156	650	525
Maintain Network Uptime	99.9%	99.9%	99.9%
# of PC Workstations	1,616	1,723	1,826

## PROGRAM SUMMARY

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		FY 07-08 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>		
Operations	2,148,996	2,520,117	2,419,760	4,111,265	2,415,548	2,415,548
Programming	1,379,181	1,395,348	1,292,868	1,402,363	1,425,873	1,425,873
Client Services	1,509,681	1,693,983	1,606,733	1,552,563	1,576,006	1,576,006
Computer Systems Supp.	360,906	381,633	267,718	336,550	342,245	342,245
Logistical Support	1,527,087	1,542,377	1,576,296	1,639,906	1,666,326	1,666,326
Networking	962,791	1,264,536	1,186,072	1,221,601	1,242,275	1,242,275
Training Center	91,704	86,148	90,276	159,252	161,613	161,613
<b>Total</b>	<b><u>7,980,346</u></b>	<b><u>8,884,142</u></b>	<b><u>8,439,723</u></b>	<b><u>10,423,500</u></b>	<b><u>8,829,886</u></b>	<b><u>8,829,886</u></b>

**Operations** operates the mainframe and other major computer equipment.

**Programming** does consulting and programming for County Departments, including GIS & E-Government.

**Client Services** oversees office automation, microcomputers, telephones and telephone services, and Multi-Media Publishing services for all County departments.

**Computer Systems Support** administers and maintains the mainframe computers & other large computer systems.

**Logistical Support** administers the Print Shop, Mail Services, Data Entry & Copier Management.

**Networking** oversees the operation of Local Area Network & Wide Area Network infrastructures as well as departmental file servers.

**Training** provides computer training to County employees.

## Management Information Services

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>	FY 07-08 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>
<b><u>EXPENDITURES</u></b>			
<b><i>Personal Services</i></b>			
Salaries & Wages	3,660,941	3,797,891    3,634,973	3,769,763    3,769,763    3,769,763
Employee Benefits	882,625	900,574    882,823	952,111    952,111    952,111
<b>Total Personal Services</b>	<b>4,543,566</b>	<b>4,698,465</b> <b>4,517,796</b>	<b>4,721,874</b> <b>4,721,874</b> <b>4,721,874</b>
<b><i>Operating Expenditures</i></b>			
Professional Fees	0	1,000    0	0    0    0
Maintenance Service	445,039	604,900    554,620	661,100    660,700    660,700
Rent	338,706	328,700    329,559	349,132    349,132    349,132
Construction Services	24,784	0    54,500	15,000    15,000    15,000
Other Purchased Services	966,876	1,332,933    1,094,603	1,118,898    1,118,898    1,118,898
Training & Conference	35,684	63,495    54,592	50,000    50,000    50,000
General Supplies	952,491	1,042,816    943,815	1,690,358    1,119,608    1,119,608
Operating Supplies	427,093	392,757    447,887	499,640    412,830    412,830
Other Operating Costs	11,534	22,976    23,351	23,644    23,344    23,344
<b>Total Operating Exps.</b>	<b>3,202,207</b>	<b>3,789,577</b> <b>3,502,927</b>	<b>4,407,772</b> <b>3,749,512</b> <b>3,749,512</b>
<b>Capital Outlay</b>	<b>234,573</b>	<b>396,100</b> <b>419,000</b>	<b>1,293,854</b> <b>358,500</b> <b>358,500</b>
			<i>Offset printing press, network equipment, server replacements, equipment &amp; software for County departments.</i>
<b>Total Expenditures</b>	<b><u>7,980,346</u></b>	<b><u>8,884,142</u></b> <b><u>8,439,723</u></b>	<b><u>10,423,500</u></b> <b><u>8,829,886</u></b> <b><u>8,829,886</u></b>
Cost-Sharing Expenses	451,331	139,588    171,152	135,465    135,465    135,465
Contra-Expenses	(3,176,954)	(3,372,947)    (3,364,056)	(3,173,333)    (3,173,300)    (3,173,300)
<b><u>REVENUES</u></b>	<b><u>89,402</u></b>	<b><u>23,100</u></b> <b><u>28,100</u></b>	<b><u>26,100</u></b> <b><u>26,100</u></b> <b><u>26,100</u></b>
<b>Positions:FT/PT</b>	<b>69/0</b>	<b>69/0</b> <b>69/0</b>	<b>69/0</b> <b>69/0</b> <b>69/0</b>

# Human Resources

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## MISSION STATEMENT

To provide Forsyth County Departments with services in recruitment/selection, classification pay, benefits administration, records maintenance, and training/internal communications.

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## BUDGET HIGHLIGHTS

The Human Resources budget reflects a budget to budget County dollar increase of \$30,432 or 3.2%.

The increase is due to the addition of a \$22,000 contract for flexible spending account administration fees. Also reflected is an increase of \$12,300 for unemployment expenses related to filed claims. Several areas including general and operating supplies and contingency reflect budget to budget reductions.

The department requested 1 additional full-time Human Resources Analyst to provide assistance with recruitment and selection functions. This position is not funded.

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## PROGRAM SUMMARY

County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u>	<u>Adopted</u>
Personnel Management	2,396,318	947,388	891,824	1,040,945	978,325	978,325
Internal Communications	95,409	0	0	0	0	0
In-Service Training	15,340	13,915	3,211	13,915	13,410	13,410
<b>Total</b>	<b><u>2,507,067</u></b>	<b><u>961,303</u></b>	<b><u>895,035</u></b>	<b><u>1,054,860</u></b>	<b><u>991,735</u></b>	<b><u>991,735</u></b>

**Personnel Management** provides screening of all applicants; conducts 3-10 interviews for every opening; works with departments in selecting top candidates; fills approximately 300 positions yearly; reviews classifications for over 600 scheduled positions; solicits salary survey information from over 30 organizations; administers programs and advises employees on Health, Dental and Life Insurance; deferred compensation; retirement; sick and annual leave and holidays; and service awards program; maintains employee and position control records.

**Internal Communications** provides training for employees on subjects such as Performance Appraisal, Interviewing Skills, Effective Writing, Stress Management Working styles; provides facilitation skills to County departments.

**In-Service Training** provides a comprehensive training program for supervisors and department heads.



# Human Resources

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>	FY 07-08 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>
<b><u>EXPENDITURES</u></b>			
<b><i>Personal Services</i></b>			
Salaries & Wages	573,883	599,584	568,006    625,779    589,420    589,420
Employee Benefits	1,773,495	199,756	189,818    231,048    221,207    221,207
			<i>Includes unemployment expenses.</i>
<b>Total Personal Services</b>	<b>2,347,378</b>	<b>799,340</b>	<b>757,824</b> <b>856,827</b> <b>810,627</b> <b>810,627</b>
<b><i>Operating Expenditures</i></b>			
Professional Fees	60,002	51,950	49,022    57,950    57,950    57,950
			<i>Contracts for the County's Employee Assistance Program; pre-employment drug screens, psychological exams &amp; physicals.</i>
Maintenance Service	0	150	0    150    150    150
Rent	1,143	0	0    0    0    0
Other Purchased Services	26,009	19,149	15,749    44,369    41,369    41,369
			<i>Insurance premiums; criminal &amp; drivers license checks; advertising; training contracts; Flex Program Administration contract (\$22K).</i>
Training & Conference	7,602	18,860	9,750    19,365    18,860    18,860
General Supplies	22,324	12,200	18,485    13,520    8,100    8,100
			<i>Office supplies; small equipment; books &amp; subscriptions.</i>
Operating Supplies	25,679	30,300	25,420    28,350    27,350    27,350
			<i>Employee service awards.</i>
Other Operating Costs	16,930	27,354	18,785    29,329    27,329    27,329
			<i>Tuition reimbursement; membership &amp; dues; insurance claims.</i>
Contingency	0	2,000	0    5,000    0    0
<b>Total Operating Exps.</b>	<b>159,689</b>	<b>161,963</b>	<b>137,211</b> <b>198,033</b> <b>181,108</b> <b>181,108</b>
<b>Total Expenditures</b>	<b><u>2,507,067</u></b>	<b><u>961,303</u></b>	<b><u>895,035</u></b> <b><u>1,054,860</u></b> <b><u>991,735</u></b> <b><u>991,735</u></b>
Cost-Sharing Expenses	188,028	214,488	217,770    205,815    205,815    205,815
Contra-Expenses	0	0	0    0    0    0
<b><u>REVENUES</u></b>	<b><u>240,218</u></b>	<b><u>0</u></b>	<b><u>240</u></b> <b><u>0</u></b> <b><u>0</u></b> <b><u>0</u></b>
<b>Positions:FT/PT</b>	<b>12/0</b>	<b>12/0</b>	<b>12/0</b> <b>13/0</b> <b>12/0</b> <b>12/0</b>

# Purchasing

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## MISSION STATEMENT

To provide centralized procurement service for the City of Winston-Salem, the County of Forsyth, the City/County Utilities Commission and the Winston-Salem Transit Authority.

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## BUDGET HIGHLIGHTS

The County's share of this budget is down for FY 08 by \$3,610.

The County's share of the Purchasing Department's budget is 27.87% versus 28.22% for FY 07. This figure is derived through analysis of management reports using data from the most recently completed year. Purchasing staff are City employees, and are not shown in County position numbers.

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## PERFORMANCE MEASURES

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2008 ESTIMATE</u>
County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Formal Bids	56	70	70
Written Quotes	167	220	220
Purchase Orders	2,872	3,000	3,000
Requisitions	2,972	3,000	3,000
M/WBE Pre-Bid Conferences	21	30	30
# of Surplus Property Transactions:			
Live equipment auctions	1	2	1
Sealed bid auctions	1	2	2
On-line auctions	6	8	8

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## PROGRAM SUMMARY

	<u>FY 05-06 Prior Year Actual</u>	<u>FY 06-07 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 07-08 Continuation Recommend</u>	<u>Adopted</u>
Purchasing	552,076	571,190	571,190	557,080	496,290	496,290
County Share	114,788	141,930	141,930	141,920	138,320	138,320

**Purchasing** procures equipment and supplies for the City & the County; prepares formal construction contract bids and equipment bids as required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

## Purchasing

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	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 07-08 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>EXPENDITURES</u></b>						
Payments T/O Agencies	114,788	141,930	141,930	141,920	138,320	138,320
<b>Total Expenditures</b>	<b><u>114,788</u></b>	<b><u>141,930</u></b>	<b><u>141,930</u></b>	<b><u>141,920</u></b>	<b><u>138,320</u></b>	<b><u>138,320</u></b>
<b><u>REVENUES</u></b>						
City						
County	114,788	141,930	141,930	141,920	138,320	138,320
<b>Total Revenues</b>	<b><u>114,788</u></b>	<b><u>141,930</u></b>	<b><u>141,930</u></b>	<b><u>141,920</u></b>	<b><u>138,320</u></b>	<b><u>138,320</u></b>

# Attorney

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## MISSION STATEMENT

*To protect and preserve the interests of Forsyth County Government through the initiation and defense of legal proceedings, and the successful conclusion of these proceedings, to provide accurate legal advice upon which decisions can be made by the Board and County Departments.*

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## BUDGET HIGHLIGHTS

This budget reflects an overall increase of \$61,783 in expenditures. This increase is due to employee performance increases and benefits, insurance premiums and claims, on-line reference services, and personal mileage.

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## PERFORMANCE MEASURES

	<u>FY 2006 ACTUAL</u>	<u>FY 2007 ESTIMATE</u>	<u>FY 2008 ESTIMATE</u>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Legal Proceedings	33,068	33,073	33,080
Advice and Opinions	25,500	25,525	25,535
Legal Documents	1,001,445	1,001,450	1,001,500

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## PROGRAM SUMMARY

	<u>FY 05-06 Prior Year Actual</u>	<u>FY 06-07 Current Year</u>		<u>FY 07-08 Continuation</u>		
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Attorney	619,209	602,020	615,518	619,700	619,700	619,700
Attorney - Social Services	475,303	467,790	505,935	511,893	511,893	511,893
<b>Total</b>	<b><u>1,094,512</u></b>	<b><u>1,069,810</u></b>	<b><u>1,121,453</u></b>	<b><u>1,131,593</u></b>	<b><u>1,131,593</u></b>	<b><u>1,131,593</u></b>

**Attorney** represents County to protect its interest through the initiation, defense, and conclusion of legal proceedings including lawsuit, administrative proceedings, and claims; provides advice to Board of Commissioners, County departments & agencies about legal matters; prepares & reviews legal documents such as contracts, ordinances, resolutions, legislation and notices.

**Attorney - Social Services** provides legal services to Department of Social Services for child welfare and child support cases.

# Attorney

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>		FY 07-08 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<b>EXPENDITURES</b>					
<i>Personal Services</i>					
Salaries & Wages	798,219	811,711	837,818	853,302	853,302
Employee Benefits	189,941	190,970	195,990	210,259	210,259
<b>Total Personal Services</b>	<b>988,160</b>	<b>1,002,681</b>	<b>1,033,808</b>	<b>1,063,561</b>	<b>1,063,561</b>
<i>Operating Expenditures</i>					
Professional Fees	63,649	10,000	39,224	10,000	10,000
Maintenance Service	95	170	170	170	170
Rent	3,900	4,680	4,680	4,680	4,680
Other Purchased Services	6,505	9,085	9,085	9,537	9,537
Training & Conference	11,269	16,808	15,138	16,919	16,919
General Supplies	16,271	15,960	13,390	15,960	15,960
Operating Supplies	622	198	198	198	198
Other Operating Costs	4,041	10,228	5,760	10,568	10,568
<b>Total Operating Exps.</b>	<b>106,352</b>	<b>67,129</b>	<b>87,645</b>	<b>68,032</b>	<b>68,032</b>
<b>Total Expenditures</b>	<b><u>1,094,512</u></b>	<b><u>1,069,810</u></b>	<b><u>1,121,453</u></b>	<b><u>1,131,593</u></b>	<b><u>1,131,593</u></b>
Cost-Sharing Expenses	42,174	42,918	40,915	45,846	45,846
Contra-Expenses	(538,309)	(469,001)	(506,821)	(514,868)	(514,868)
					<i>Social Services' Attorneys and Paralegal charge back.</i>
<b>REVENUES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Positions:FT/PT</b>	<b>13/0</b>	<b>13/0</b>	<b>13/0</b>	<b>13/0</b>	<b>13/0</b>

# County Commissioners & Manager

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## **MISSION STATEMENT**

*To provide legislative and policy leadership for County Government. To supervise and direct the administration of all County Departments, Boards, Commissions and Agencies under the general control of the Board of County Commissioners.*

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## **BUDGET HIGHLIGHTS**

The FY 08 budget-to-budget increase for this department is \$60,826 or 5.6%.

Personal Services includes board compensation for seven (7) Commissioners.

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## **PROGRAM SUMMARY**

These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain county facilities, technology and staffing procedures.

	<b>FY 05-06</b>	<b>FY 06-07</b>		<b>FY 07-08</b>		
	<b>Prior Year</b>	<b>Current Year</b>		<b>Request</b>	<b>Continuation</b>	
	<b>Actual</b>	<b>Original</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>	<b>Adopted</b>
County Comm. & Manager	1,061,679	1,091,603	1,267,304	1,152,429	1,152,429	1,152,429

**County Commissioners & Manager:** Board sets policy; Manager executes policy and is responsible for the direction and supervision of all departments under the Board's general control; Manager's staff assists in these functions; Clerk is in Manager's Office and responds to informational and administrative needs of Board and Manager.

## County Commissioners & Manager

	FY 05-06 Prior Year <u>Actual</u>	FY 06-07 Current Year <u>Original</u> <u>Estimate</u>	FY 07-08 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<b><u>EXPENDITURES</u></b>				
<b><i>Personal Services</i></b>				
Salaries & Wages	803,959	802,505    951,306	841,403    841,403	841,403
Employee Benefits	146,820	142,351    180,763	159,804    159,804	159,804
<b><i>Total Personal Services</i></b>	<b><u>950,779</u></b>	<b><u>944,856</u></b> <b><u>1,132,069</u></b>	<b><u>1,001,207</u></b> <b><u>1,001,207</u></b>	<b><u>1,001,207</u></b>
<b><i>Operating Expenditures</i></b>				
Professional Fees	0	3,400    1,700	3,400    3,400	3,400
Maintenance Service	0	600    552	600    600	600
Rent	299	0    48	0    0	0
Other Purchased Services	34,751	40,431    40,975	44,393    44,393	44,393
		<i>Advertising, videotape briefings &amp; meetings, laser fiche and insurance premiums.</i>		
Training & Conference	43,176	56,874    49,350	56,874    56,874	56,874
General Supplies	25,677	27,878    28,710	28,531    28,531	28,531
		<i>Office supplies, books &amp; subscriptions, small equipment.</i>		
Operating Supplies	1,146	7,000    7,000	7,210    7,210	7,210
Other Operating Costs	5,851	10,564    6,900	10,214    10,214	10,214
		<i>Insurance claims.</i>		
<b><i>Total Operating Exps.</i></b>	<b><u>110,900</u></b>	<b><u>146,747</u></b> <b><u>135,235</u></b>	<b><u>151,222</u></b> <b><u>151,222</u></b>	<b><u>151,222</u></b>
<b>Total Expenditures</b>	<b><u>1,061,679</u></b>	<b><u>1,091,603</u></b> <b><u>1,267,304</u></b>	<b><u>1,152,429</u></b> <b><u>1,152,429</u></b>	<b><u>1,152,429</u></b>
Cost-Sharing Expenses	85,032	104,095    91,436	99,024    99,024	99,024
Contra-Expenses	0	0    0	0    0	0
<b>REVENUES</b>	<b><u>0</u></b>	<b><u>0</u></b> <b><u>0</u></b>	<b><u>0</u></b> <b><u>0</u></b>	<b><u>0</u></b>
<b>Positions:FT/PT</b>	<b><u>7/0</u></b>	<b><u>7/0</u></b> <b><u>8/0</u></b>	<b><u>8/0</u></b> <b><u>8/0</u></b>	<b><u>8/0</u></b>

## Debt Service

### MISSION STATEMENT

To meet the legal requirement that the full amount of debt from bonds and installment purchases is included in the County's annual budget. Current policy limits debt service to a maximum of 10% of the total budget.

### BUDGET HIGHLIGHTS

Overall, debt expenditures are up \$4,713,564 for FY 08. However, revenue from lottery proceeds will be used to pay the debt service on the new 2007 General Obligation Bonds for Schools (\$2,790,281). Without considering the Transfers from CPO's, the County dollar increase is \$1,923,283 (5.1%).

FY 08 includes the first interest payment for the 2007 Schools/FTCC Bonds, as well as the first full year of interest on the 2007 Schools Variable Rate Bonds that were issued in FY 07.

FY 08 also includes the first year of principle and interest for the Sheriff's Equipment Installment Purchase.

### PROGRAM SUMMARY (ties to overall County goals on page 211)

		FY 05-06	FY 06-07		FY 07-08		
		Prior Year	Current Year		Continuation		
		<u>Acutal</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
General Obligation Bonds		29,149,506	29,112,089	28,834,408	33,424,218	33,424,218	33,424,218
Installment Purchases		80,475	79,383	79,383	560,316	560,316	560,316
Certificates of Participation		7,867,964	8,981,239	8,838,208	8,901,741	8,901,741	8,901,741
<b>Total</b>		<b>37,097,945</b>	<b>38,172,711</b>	<b>37,751,999</b>	<b>42,886,275</b>	<b>42,886,275</b>	<b>42,886,275</b>
<b>Debt By Service Area:</b>							
	<b><u>07-08%</u></b>						
Animal Control	0.95%	285,324	280,949	280,949	409,130	409,130	409,130
Emergency Communication	5.53%	2,266,787	2,428,100	2,290,069	2,370,458	2,370,458	2,370,458
EMS	0.08%	0	22,770	22,770	33,393	33,393	33,393
Sheriff Administration	1.49%	156,115	156,160	156,160	638,193	638,193	638,193
Jail	10.77%	3,363,895	4,689,280	4,689,280	4,620,746	4,620,746	4,620,746
Courts	1.00%	429,891	430,014	430,014	429,977	429,977	429,977
<b>Total Public Safety</b>	<b>19.82%</b>	<b>6,502,012</b>	<b>8,007,273</b>	<b>7,869,242</b>	<b>8,501,897</b>	<b>8,501,897</b>	<b>8,501,897</b>
Health	0.18%	851,343	103,851	103,851	75,720	75,720	75,720
Social Services	3.05%	1,311,055	1,311,064	1,311,064	1,310,108	1,310,108	1,310,108
Youth Services	0.12%	36,546	35,985	35,985	52,403	52,403	52,403
<b>Total Health/Social Svcs.</b>	<b>3.35%</b>	<b>2,198,944</b>	<b>1,450,900</b>	<b>1,450,900</b>	<b>1,438,231</b>	<b>1,438,231</b>	<b>1,438,231</b>
Forsyth Tech	3.51%	1,130,266	1,102,352	1,102,352	1,506,685	1,506,685	1,506,685
Schools	62.09%	22,511,159	22,954,336	22,671,684	26,626,090	26,626,090	26,626,090
<b>Total Education</b>	<b>65.60%</b>	<b>23,641,425</b>	<b>24,056,688</b>	<b>23,774,036</b>	<b>28,132,775</b>	<b>28,132,775</b>	<b>28,132,775</b>
Library	0.47%	206,755	151,319	151,319	203,317	203,317	203,317
Parks	3.02%	1,072,009	1,203,462	1,203,462	1,296,958	1,296,958	1,296,958
<b>Total Culture &amp; Rec.</b>	<b>3.50%</b>	<b>1,278,764</b>	<b>1,354,781</b>	<b>1,354,781</b>	<b>1,500,275</b>	<b>1,500,275</b>	<b>1,500,275</b>
Technology	1.06%	674,042	461,155	461,155	455,728	455,728	455,728
General Services	1.12%	480,320	480,426	480,426	480,174	480,174	480,174
Administration/Other	5.54%	2,322,440	2,361,487	2,361,458	2,377,196	2,377,196	2,377,196
<b>Total Admin./Other</b>	<b>7.73%</b>	<b>3,476,802</b>	<b>3,303,068</b>	<b>3,303,039</b>	<b>3,313,098</b>	<b>3,313,098</b>	<b>3,313,098</b>
<b>Total</b>	<b>100%</b>	<b><u>37,097,945</u></b>	<b><u>38,172,711</u></b>	<b><u>37,751,999</u></b>	<b><u>42,886,275</u></b>	<b><u>42,886,275</u></b>	<b><u>42,886,275</u></b>



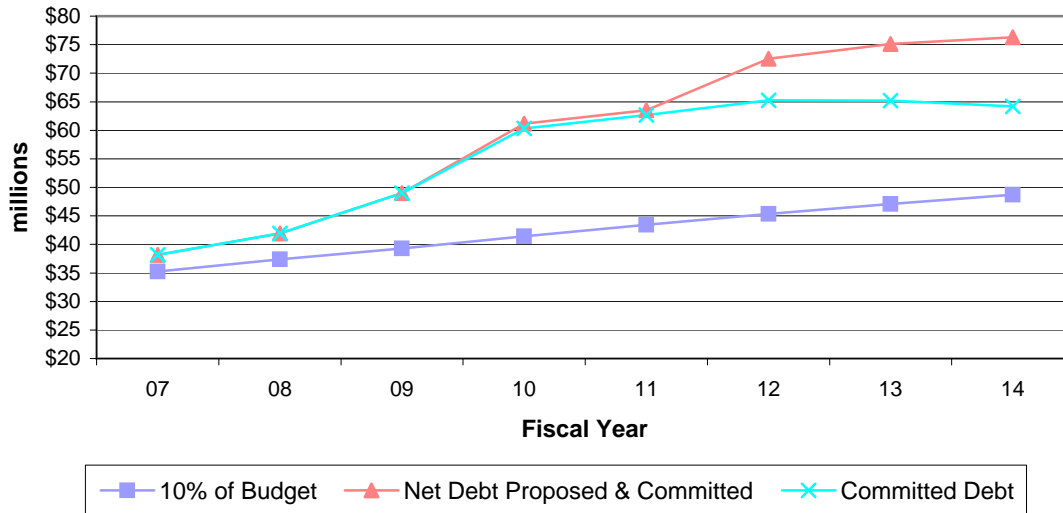
## Debt Service

	FY 05-06	FY 06-07		FY 07-08		
	Prior Year <u>Actual</u>	Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b><u>Long Term Debt</u></b>						
1996 School Bonds	1,047,500	0	0	0	0	0
1997 School Bonds	1,014,750	968,850	968,850	922,950	922,950	922,950
1998 School Bonds	1,819,550	1,775,850	1,775,850	1,732,150	1,732,150	1,732,150
1999 School Bonds	1,365,638	1,335,263	1,335,263	1,304,888	1,304,888	1,304,888
1999 Refunding Bonds	1,384,160	1,385,960	1,385,960	1,582,160	1,582,160	1,582,160
2/3rds Series 2001	247,895	242,270	242,270	236,645	236,645	236,645
2002A Public Improvement	430,500	423,900	423,900	617,300	617,300	617,300
2002B Public Improvement	3,754,750	3,688,750	3,688,750	3,622,750	3,622,750	3,622,750
					<i>Animal Control, Youth Services, Tanglewood. Schools, Forsyth Tech.</i>	
2002 Refunding	2,882,400	176,800	176,800	0	0	0
					<i>Schools, Health, Library.</i>	
2003B Pub. Improve. Sch/FTCC	3,363,000	3,303,000	3,303,000	3,243,000	3,243,000	3,243,000
					<i>Schools, Forsyth Tech.</i>	
2003 Schools Equip. (5-yr)	828,750	813,750	813,750	795,000	795,000	795,000
					<i>Schools.</i>	
2003A 2/3rds Bonds	743,813	727,563	727,563	711,313	711,313	711,313
					<i>Schools, Technology, Parks, Public Safety Technology.</i>	
2003A Refunding	1,101,744	1,060,494	1,060,494	1,022,669	1,022,669	1,022,669
					<i>Law Enforcement, Schools.</i>	
2003B Refunding	3,236,738	3,073,363	3,073,363	2,907,325	2,907,325	2,907,325
					<i>Law Enforcement, Schools, Parks, FTCC, Admin./Other.</i>	
2004 Refunding	1,421,600	1,420,100	1,420,100	2,383,900	2,383,900	2,383,900
					<i>Schools.</i>	
2004 Schools VRDB	1,922,598	2,560,313	2,144,632	2,622,774	2,622,774	2,622,774
					<i>Variable rate School bonds; principal and interest.</i>	
2005A Refunding	2,376,500	4,781,750	4,781,750	4,532,750	4,532,750	4,532,750
					<i>1996 Refunding for Schools, Jail.</i>	
2006 School Bonds	0	954,000	954,000	1,346,000	1,346,000	1,346,000
					<i>Last of bonds for the 1995 School Bond Referendum.</i>	
2006 2/3rds Bonds	0	420,113	420,113	616,113	616,113	616,113
2001 Wachovia Equip. Lease	207,620	0	0	0	0	0
					<i>Computer equipment.</i>	
2004 Computer Equipment	80,475	79,383	79,383	78,270	78,270	78,270
					<i>Principal and interest payments.</i>	
1998 COPS	1,014,401	1,013,059	1,013,059	1,012,945	1,012,945	1,012,945
					<i>FTCC, Sheriff Admin., HOJ Phase I &amp; II, Information Sys., General Services, Emergency Consoles, Tanglewood.</i>	
2001 COPS	2,301,226	2,299,125	2,299,125	2,300,188	2,300,188	2,300,188
					<i>Government Center, DSS, General Services, School Buildings &amp; Warehouse, Computer Equipment.</i>	
2002 COPS	1,826,592	1,994,447	1,856,416	1,943,400	1,943,400	1,943,400
					<i>Emergency Communications.</i>	
2002 COPS (Dec)	436,404	427,120	427,120	422,220	422,220	422,220
					<i>Government Center, DSS, General Services Complex.</i>	
2005 Refunding COPS	2,027,668	2,039,800	2,039,800	2,039,800	2,039,800	2,039,800
2005 School COPS	261,673	1,207,688	1,202,688	1,183,188	1,183,188	1,183,188
2007A Schools/FTCC	0	0	0	1,471,031	1,471,031	1,471,031
2007B Schools VRDB	0	0	138,000	1,753,500	1,753,500	1,753,500
2006 Installment Purch (Equip)	0	0	0	285,046	285,046	285,046
2007 Installment Purch (Equip)	0	0	0	197,000	197,000	197,000
<b>Total Expenditures</b>	<b><u>37,097,945</u></b>	<b><u>38,172,711</u></b>	<b><u>37,751,999</u></b>	<b><u>42,886,275</u></b>	<b><u>42,886,275</u></b>	<b><u>42,886,275</u></b>
<b>REVENUE</b>	<b><u>401,916</u></b>	<b><u>401,916</u></b>	<b><u>401,916</u></b>	<b><u>5,363,842</u></b>	<b><u>5,363,842</u></b>	

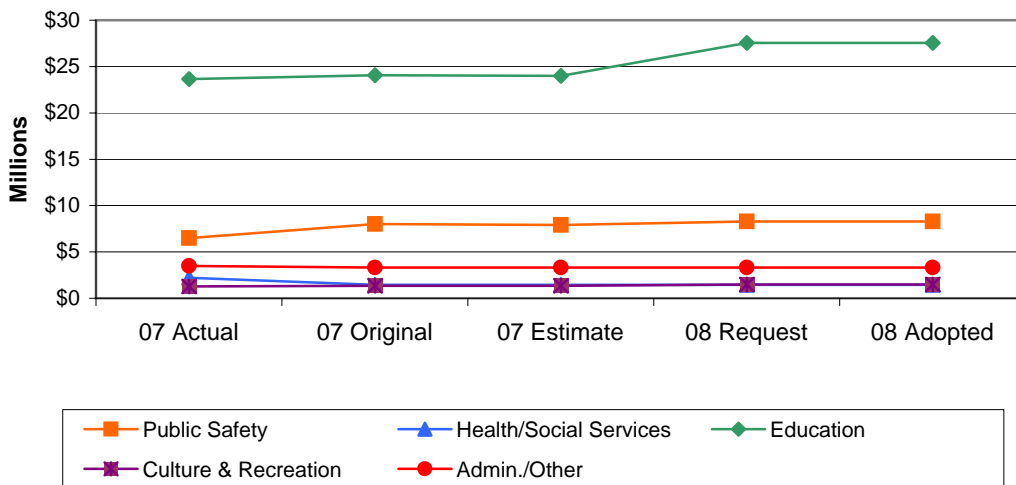
## Debt Service

The Commissioners goal is to limit long-term debt to a maximum of ten-percent of the total budget (including debt service), which is well below the legal limit shown on page 219. The chart below compares committed, proposed & total projected long-term debt service to projected budgets for Fiscal Years 2008 through 2018. Decisions related to funding of new projects are considered within this framework of debt limitation. The "Proposed and Committed" is the net debt service resulting from taking total debt service and subtracting related revenue: lottery proceeds against School debt service, and revenues from the City of W-S for the Public Safety Training Facilities.

### Projected Long Term Debt Service



### Debt Service By Service Area



Note: Proposed debt is for Capital Improvement Projects from a working plan presented to the Board of Commissioners at their 2005 Planning Workshop and was modified subsequent to that meeting. The timing and cost of projects may change based on priorities of the Board and financing options used for major projects such as the Schools.

## Debt Service

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### TOTAL DEBT OUTSTANDING Approved/Issued

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Agent Fees</u>	<u>Approved/Not Issued</u>	<u>Total</u>
June 30,					
2008	23,780,113	18,716,417	65,000	-	42,561,530
2009	26,050,256	18,097,367	-	-	44,147,623
2010	26,162,372	16,937,526	-	-	43,099,898
2011	25,314,152	15,721,584	-	-	41,035,736
2012	26,055,000	14,517,483	-	-	40,572,483
2013	26,910,000	13,251,045	-	-	40,161,045
2014	27,785,000	12,035,561	-	-	39,820,561
2015	25,480,000	10,810,523	-	-	36,290,523
2016	24,660,000	9,694,971	-	-	34,354,971
2017	24,490,000	8,513,158	-	-	33,003,158
2018	23,395,000	7,370,547	-	-	30,765,547
2019	23,615,000	6,249,577	-	-	29,864,577
2020	21,535,000	5,117,573	-	-	26,652,573
2021	17,375,000	4,064,028	-	-	21,439,028
2022	17,575,000	3,220,671	-	-	20,795,671
2023	17,790,000	2,352,501	-	-	20,142,501
2024	12,800,000	1,571,206	-	-	14,371,206
2025	10,535,000	929,105	-	-	11,464,105
2026	7,250,000	444,808	-	-	7,694,808
2027	5,500,000	111,317			5,611,317
<b>TOTAL</b>	<b>414,056,893</b>	<b>169,726,968</b>	<b>65,000</b>		<b>583,848,861</b>

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### LEGAL DEBT LIMIT AND AVAILABLE CAPACITY

Restrictions on the amount of debt a county may incur are imposed by statute as well as by the State Constitution. G.S. 159-55 provides that the net debt of a county may not exceed 8% of the appraised value of the property subject to taxation by the county. Forsyth County's total legal debt capacity, outstanding debt and remaining capacity for additional projects are shown below.

As a practical matter, the County's policy of not exceeding 10% of the total budget for long-term debt limits future outstanding debt to a level far below the legal debt capacity.

<u>Legal Debt Capacity</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
2,431,004,144	414,056,893	2,016,947,251