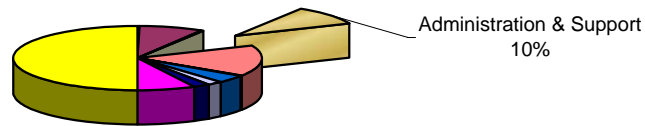
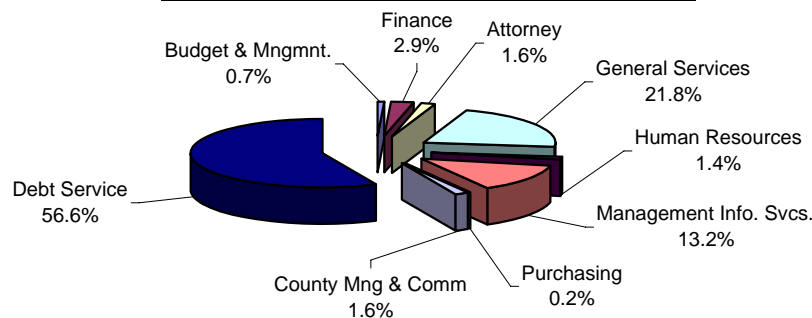


Administration & Support Service Area

FY 2007 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:

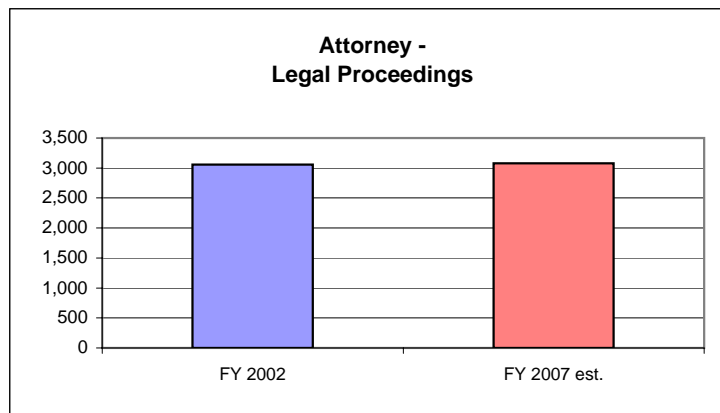
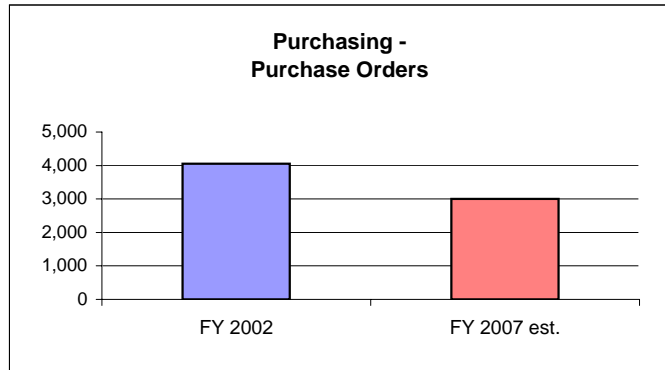
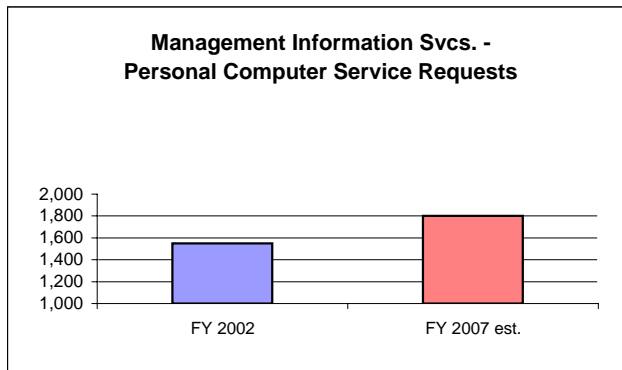
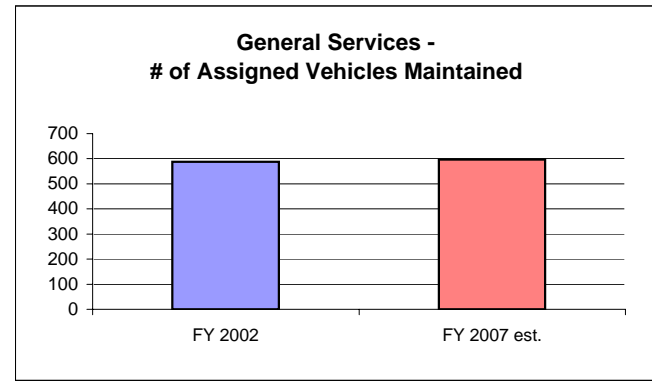
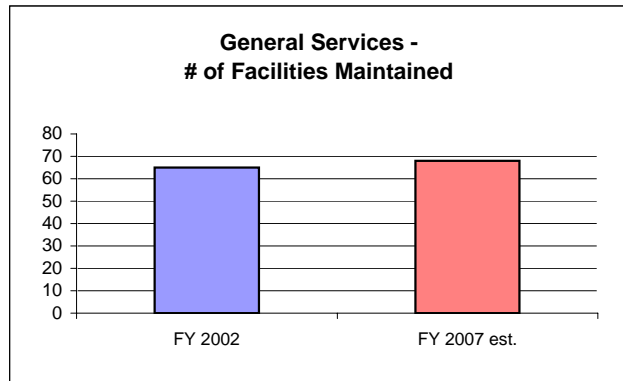
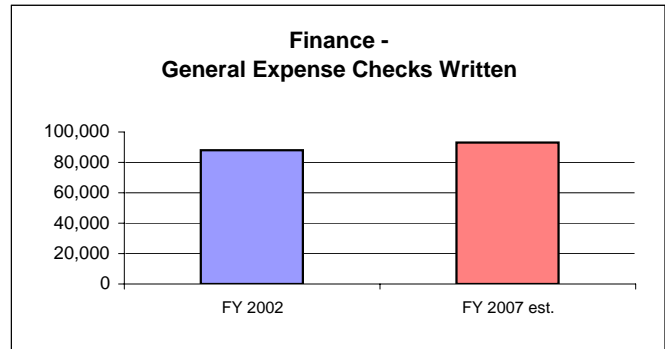
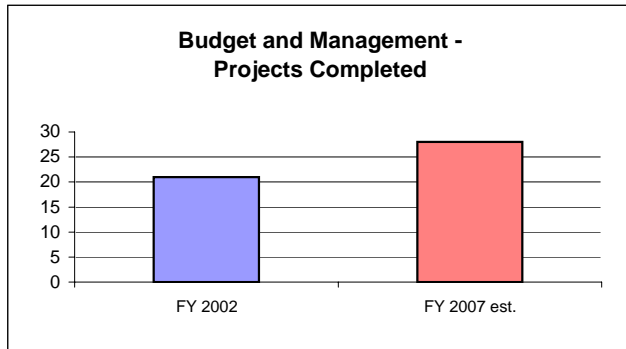
- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14-16% of the subsequent yr's budget.
- c. Annually updating projections of revenues, 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 06-07 10.5%. 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



Forsyth County Personnel By Administration & Support Service Area

	<u>2004-05</u> <u>ACTUAL</u>	<u>2005-06</u> <u>BUDGET</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>2006-07</u> <u>RECOMM.</u>	<u>ADOPTED</u>
Budget & Management						
Full	6	6	6	6	6	6
Part	0	0	0	0	0	0
Finance						
Full	23	23	23	23	23	23
Part	0	0	0	0	0	0
General Services						
Full	137	137	138	138	138	138
Part	1	1	0	0	0	0
Management Information Services						
Full	69	69	69	69	69	69
Part	0	0	0	0	0	0
Human Resources						
Full	11	11	12	14	12	12
Part	0	0	0	0	0	0
Attorney						
Full	13	13	13	13	13	13
Part	0	0	0	0	0	0
County Commissioners & Manager						
Full	7	7	7	7	7	7
Part	0	0	0	0	0	0
TOTAL SERVICE AREA - FT	266	266	268	270	268	268
TOTAL SERVICE AREA - PT	1	1	0	0	0	0

Changes In Staffing Levels For Administration and Support Service Area

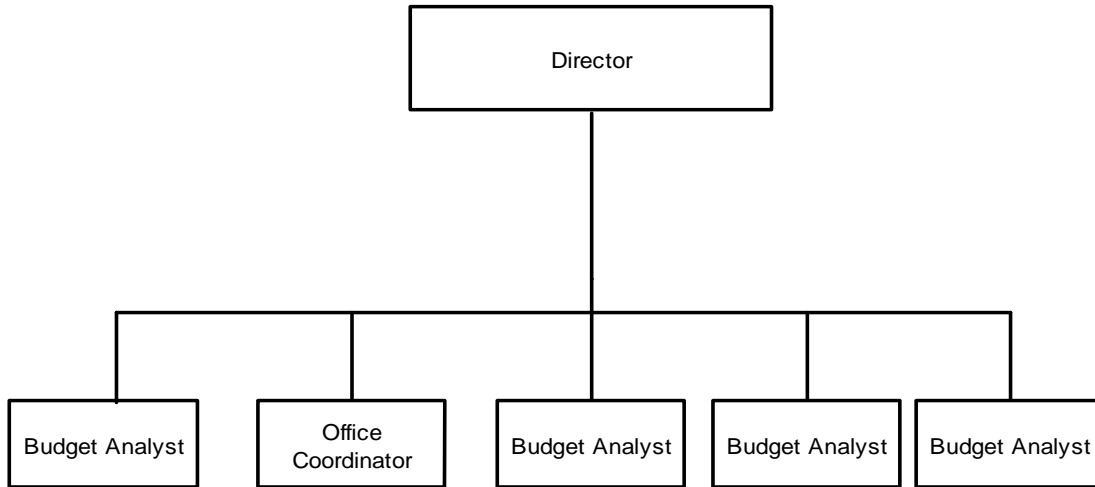
General Services

A formerly FT Housekeeper that had been converted to PT has been changed back to FT.

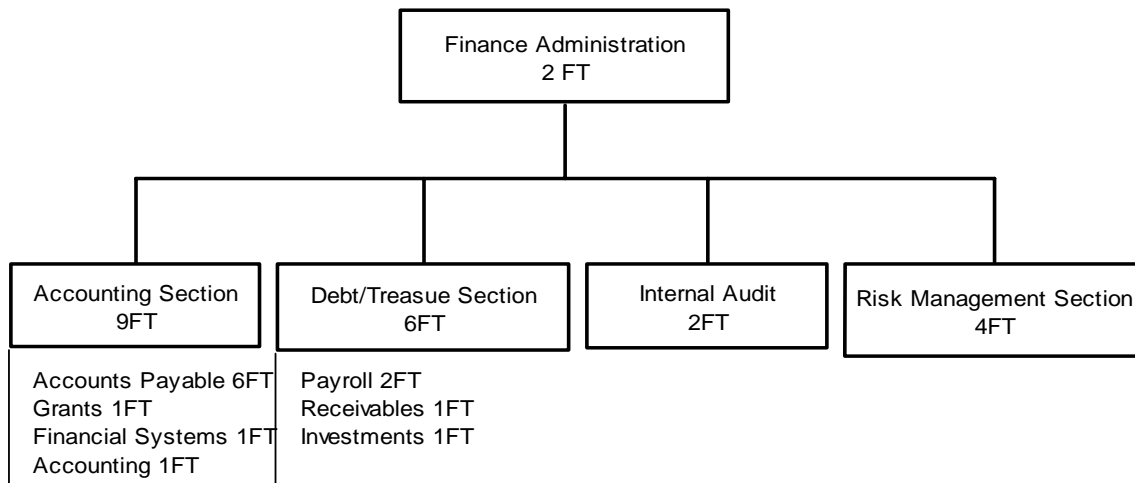
Human Resources

CY - Human Resources Supervisor position split into HR Analyst II for training & recruitment & 1 HR Analyst I position for recruitment.

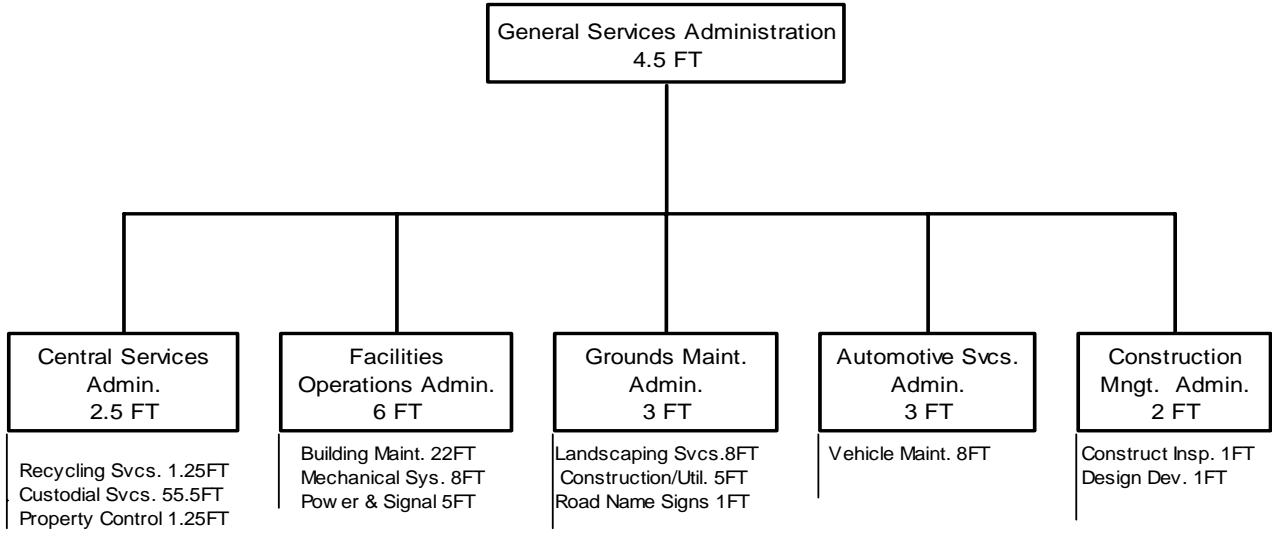
Budget & Management



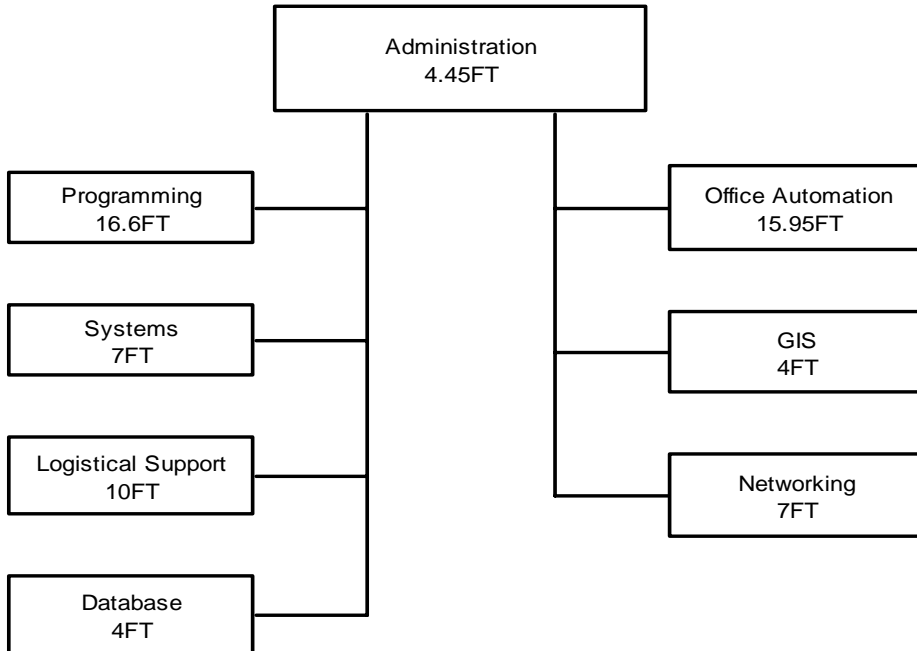
Finance Department



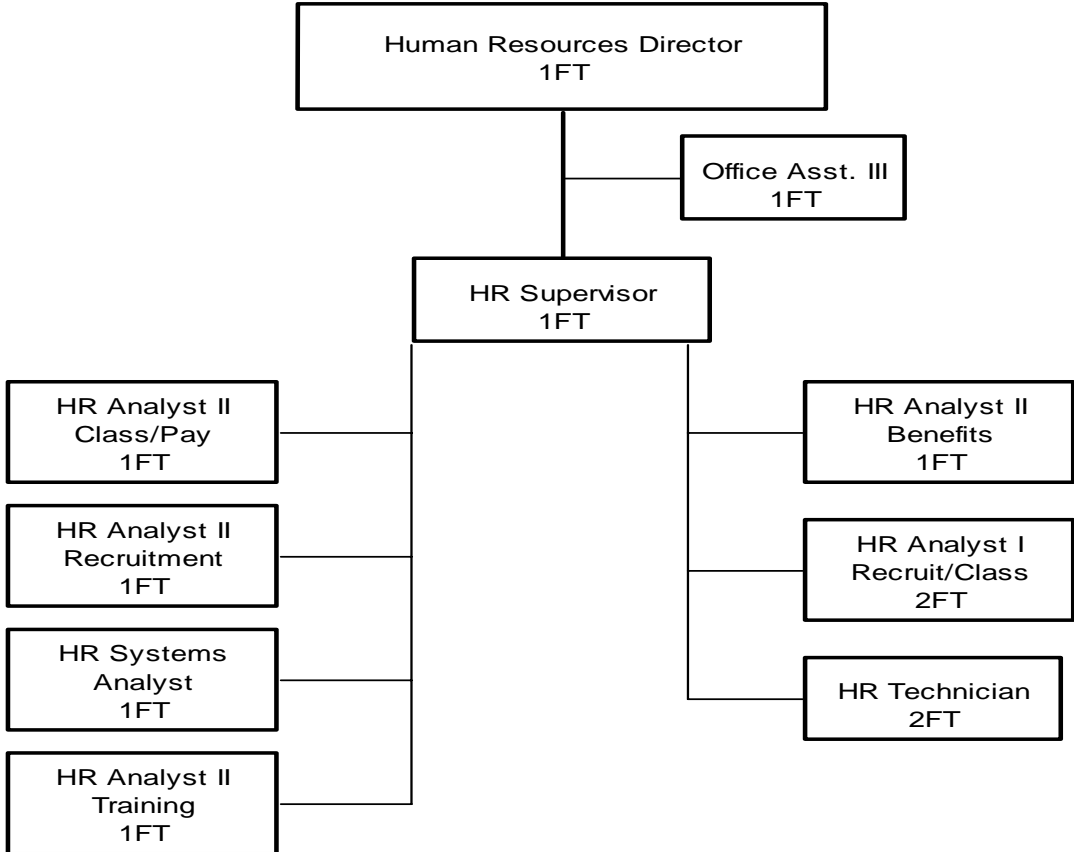
General Services Department



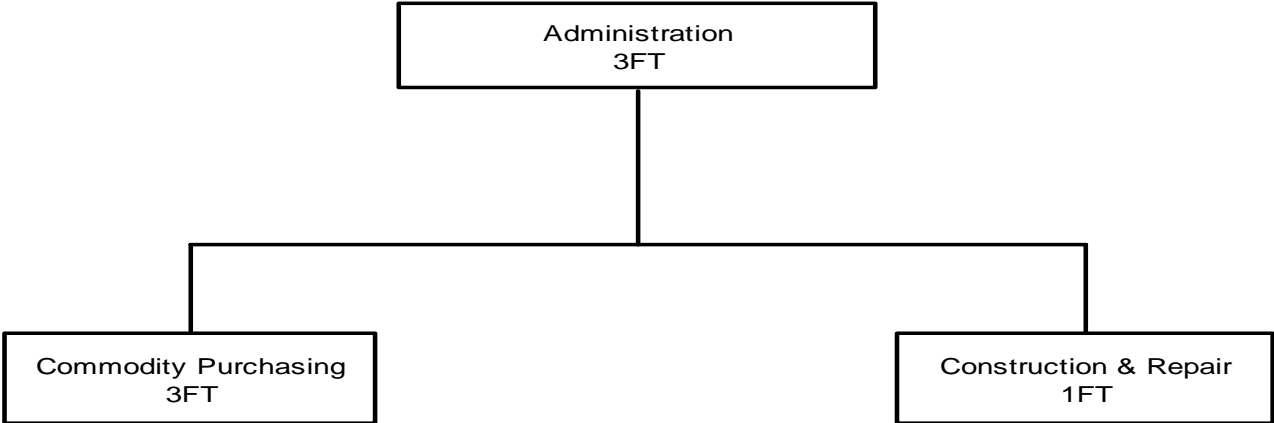
Management Information Services



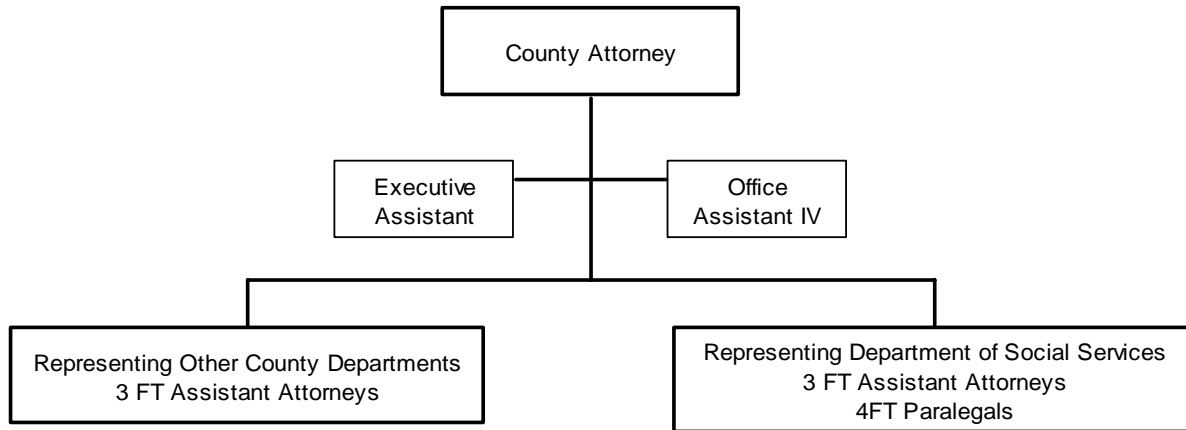
Human Resources Department



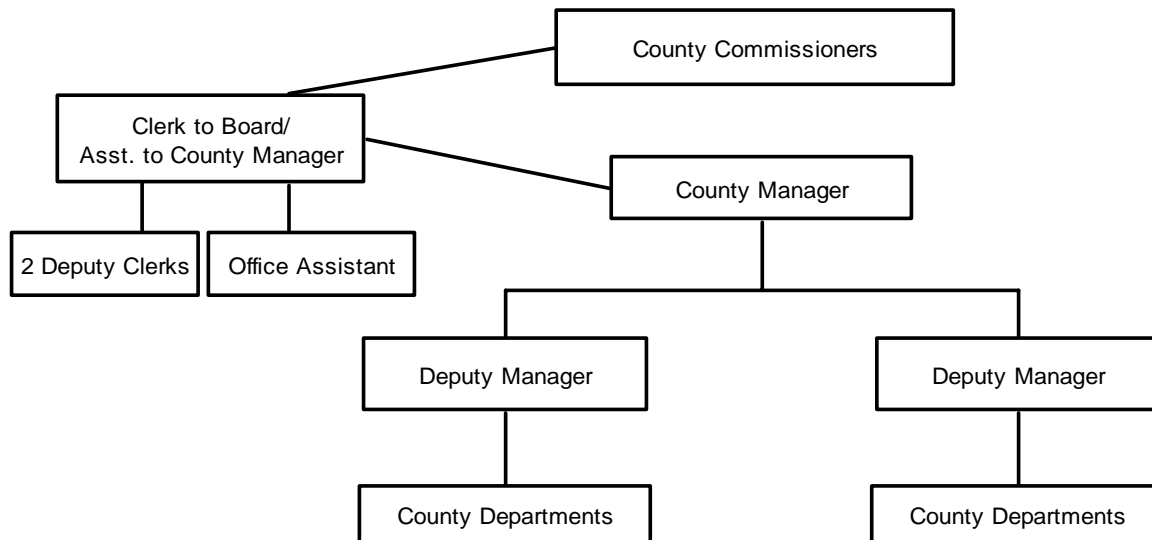
Purchasing Department



County Attorney



County Commissioners & Manager Department



Budget & Management

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 Adopted budget for this department shows a net increase of \$5,199 or 1% from the current year.

The most significant increases were employee benefits, insurance premiums and insurance claims.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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.			
Annual Budget Eval/Recommended	Yes	Yes	Yes
Mid-Year Report Prepared	Yes	Yes	Yes
Projects Completed	25	31	28
GFOA Certificate Received	Yes	Yes	Yes
Level of Service Report Updated	Yes	Yes	Yes
Estimated Year End Expenditures & Revenues Within 2% of Actuals			
Expenditures	2.70%	2.0%	2.0%
Revenues	3.00%	2.0%	2.0%

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07 RECOMM.</u>	<u>ADOPTED</u>
Budget & Management	468,882	474,953	453,434	487,480	487,480	480,152

Budget & Management provides required analyses, negotiations, & document production for the creation of the annual recommended 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 04-05 <u>ACTUAL</u>	FY 05-06 <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	FY 06-07 <u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	375,415	374,010	357,201	380,004	380,004	380,004
Employee Benefits	85,427	89,543	85,463	93,170	93,170	85,842
						<i>Reflects a reduced rate of contribution to the State Retirement System.</i>
Total Personal Services	460,842	463,553	442,664	473,174	473,174	465,846
<i>Operating Expenditures</i>						
Professional Fees	575	600	600	600	600	600
						<i>Fee to submit document to GFOA.</i>
Maintenance Service	50	330	0	0	0	0
Other Purchased Services	2,317	884	884	1,067	1,067	1,067
						<i>Insurance premiums.</i>
Training & Conference	2,425	5,900	5,900	7,200	7,200	7,200
General Supplies	2,117	2,000	1,800	2,360	2,360	2,360
Operating Supplies	112	0	0	0	0	0
Other Operating Costs	444	1,686	1,586	3,079	3,079	3,079
						<i>Insurance claims, memberships & dues.</i>
Total Operating Exps.	8,040	11,400	10,770	14,306	14,306	14,306
Total Expenditures	<u>468,882</u>	<u>474,953</u>	<u>453,434</u>	<u>487,480</u>	<u>487,480</u>	<u>480,152</u>
Cost-Sharing Expenses	34,178	38,373	46,537	44,962	44,962	44,962
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	6/0	6/0	6/0	6/0	6/0	6/0

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 0.2% (\$2,977). Operating expenses are kept as close to current year levels as possible.

The operating expenses for the department includes costs associated with the preparation of the annual cost allocation plan, single and financial audits, actuarial study, arbitrage services, bank service fees, and maintenance services on the County's financial, budgeting, and fixed asset systems.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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	91,036	92,000	93,000
Non-Bond Investment Portfolio			
Earnings (All Funds)	\$2,869,057	\$3,989,791	\$4,834,940
Audits Performed			
Audits	4	3	5
Follow-ups	2	3	2
Special Projects	2	4	2

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07 RECOMM.</u>	<u>ADOPTED</u>
Finance	1,740,913	1,933,889	1,759,753	1,965,545	1,959,507	1,936,866

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

	<u>FY 04-05</u>	<u>FY 05-06</u>		<u>FY 06-07</u>	
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>					
<i>Personal Services</i>					
Salaries & Wages	1,154,333	1,194,855	1,115,120	1,197,394	1,197,394
Employee Benefits	285,526	308,917	285,118	325,794	297,115
					<i>Reflects a reduced rate of contribution to the State Retirement System.</i>
Total Personal Services	1,439,859	1,503,772	1,400,238	1,523,188	1,494,509
<i>Operating Expenditures</i>					
Professional Fees	52,221	100,000	73,045	102,500	102,500
					<i>Includes bond issuance costs, actuarial study, arbitrage rebate/tax services.</i>
Maintenance Service	0	2,500	0	2,500	2,500
Other Purchased Services	198,504	240,280	236,162	243,980	243,980
					<i>Cost allocation plan; financial system software maintenance; bank service charges; insurance premiums.</i>
Training & Conference	23,782	46,625	26,200	46,925	46,925
					<i>Certification training; GFOA & performance users conference; other specialized training for staff.</i>
General Supplies	13,916	19,000	16,810	19,000	19,000
					<i>Office supplies; books & subscriptions; small equipment.</i>
Operating Supplies	447	5,000	500	6,000	6,000
					<i>Audio-visual supplies for risk management for safety training.</i>
Other Operating Costs	12,184	16,712	6,798	21,452	21,452
					<i>Insurance claims increasing by \$4,740; memberships & dues.</i>
Total Operating Exps.	301,054	430,117	359,515	442,357	442,357
Total Expenditures	1,740,913	1,933,889	1,759,753	1,965,545	1,936,866
Cost-Sharing Expenses	231,881	179,274	145,897	161,266	161,266
Contra-Expenses	0	0	0	0	0
REVENUES	323,235	57,000	305,496	57,000	57,000
Positions:FT/PT	23/0	23/0	23/0	23/0	23/0

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 07 County dollar increase is \$1.1 million or 9.1%. The increase is found in: 1) Energy, primarily gasoline and natural gas (\$494,266); 2) Revenue reduction 93% attributable to corresponding expenditure cutbacks in CenterPoint's budget (\$263,665); 3) Upfit Government Center (\$31,800); and 4) Acquisition of replacement vehicles (\$250,435). All other increases and decreases in the department net to a \$85,803 increase.

No new positions were Requested or Recommended in FY 07.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005</u> <u>ACTUAL</u>	<u>FY 2006</u> <u>ESTIMATE</u>	<u>FY 2007</u> <u>ESTIMATE</u>
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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	67	68	68
Square Footage - Active	2,898,258	2,917,181	2,881,478
Square Footage - Vacant	179,999	185,979	197,171
Road Name Signs	540	575	600
Assigned Fleet Vehicles*	584	589	599

Sq. Footage Active: Adds Fleet, Animal Control.

*Does not include vehicles for CenterPoint.

Sq. Footage Vacant: Adds old Fleet facility, old Animal Control.

PROGRAM SUMMARY

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>FY 05-06</u> <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07</u> <u>RECOMM.</u>	<u>ADOPTED</u>
Automotive Services	3,633,421	4,210,677	4,469,610	5,804,017	5,314,871	5,021,898
Central Services	2,290,780	2,463,033	2,441,963	2,470,112	2,445,279	2,438,745
Construction Management	389,897	367,099	422,737	358,900	344,559	343,638
Facilities Operations	2,378,247	3,126,144	2,985,867	3,000,925	2,889,040	2,881,320
Grounds Maintenance	999,826	1,193,542	1,132,453	1,226,611	1,198,171	1,194,970
Facility Expenses	1,818,343	2,473,806	2,363,257	3,115,004	2,823,600	2,816,054
Total	<u>11,510,514</u>	<u>13,834,301</u>	<u>13,815,887</u>	<u>15,975,569</u>	<u>15,015,520</u>	<u>14,696,625</u>

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 04-05 <u>ACTUAL</u>	FY 05-06 <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	FY 06-07 <u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	3,796,441	4,257,884	3,921,967	4,214,222	4,214,222	4,214,222
Employee Benefits	1,186,902	1,378,851	1,284,199	1,431,445	1,431,445	1,362,550
						<i>Reflects a reduced rate of contribution to the State Retirement System.</i>
Board Compensation	0	0	900	0	0	0
Total Personal Services	4,983,343	5,636,735	5,207,066	5,645,667	5,645,667	5,576,772
<i>Operating Expenditures</i>						
Professional Fees	773,749	843,485	824,647	881,062	861,398	861,398
						<i>Custodial and security services; legal and engineering fees.</i>
Maintenance Service	792,757	1,573,166	1,462,090	1,782,646	1,703,040	1,703,040
						<i>Janitorial services, building and mechanical systems projects.</i>
Rent	322,964	389,147	380,525	425,475	422,452	422,452
						<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i>
Utility Services	66,378	61,400	60,754	66,997	72,824	72,824
						<i>Includes solid waste disposal charges, water & sewer services.</i>
Construction Services	2,781	0	108,213	0	0	0
Other Purchased Services	338,783	497,477	377,149	427,383	398,598	398,598
						<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>
Training & Conference	9,691	35,000	20,593	45,481	35,000	35,000
General Supplies	605,955	594,079	669,706	797,687	619,081	619,081
						<i>Janitorial & maintenance repair supplies; small equipment purchases.</i>
Energy	1,432,534	1,835,046	1,818,970	2,543,854	2,329,312	2,329,312
						<i>Electricity, natural gas, gasoline.</i>
Operating Supplies	443,613	444,427	453,801	576,173	483,660	483,660
						<i>Tires & automotive supplies, protective gear, repair supplies.</i>
Other Operating Costs	75,238	110,359	105,125	108,114	107,753	107,753
						<i>Insurance claims, memberships & dues.</i>
Total Operating Exps.	4,864,443	6,383,586	6,281,573	7,654,872	7,033,118	7,033,118
Capital Outlay	1,662,728	1,813,980	2,327,248	2,675,030	2,336,735	2,086,735
						<i>Includes upfit to the Government Center (\$31,800), vehicles, and capital equipment.</i>
Total Expenditures	<u>11,510,514</u>	<u>13,834,301</u>	<u>13,815,887</u>	<u>15,975,569</u>	<u>15,015,520</u>	<u>14,696,625</u>
Cost-Sharing Expenses	2,603,705	2,877,421	2,754,495	2,885,461	2,885,451	2,885,451
Contra-Expenses	(6,185,160)	(7,833,998)	(7,103,404)	(7,494,323)	(7,491,148)	(7,491,148)
REVENUES	<u>1,294,062</u>	<u>1,480,987</u>	<u>1,128,105</u>	<u>1,217,322</u>	<u>1,217,322</u>	<u>1,217,322</u>
Positions:FT/PT	137/1	137/1	138	138	138	138

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 an increase in expenditures of \$502,993 (6%). This increase is due to increases in computer hardware & software maintenance, reclassification and employee health insurance. Also, funds have been included to continue replacing computer equipment, personal computers and software.

Revenues are up \$2,500 due to a slight increase in print shop and mailroom usage.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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	1,800	1,800
# of County Employees Trained	960	1,050	1100
Maintain Network Uptime	99.9%	99.9%	99.9%
# of PC Workstations	1,550	1,650	1,700

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07 RECOMM.</u>	<u>ADOPTED</u>
Computer Operations	2,308,920	2,369,580	2,478,485	3,436,427	2,543,718	2,520,117
Programming	1,333,475	1,391,249	1,386,505	1,399,508	1,408,416	1,395,348
Office Automation	1,527,612	1,663,722	1,590,495	1,706,045	1,709,845	1,693,981
Computer Systems Supp.	365,668	382,136	376,245	382,710	385,207	381,633
Office Services	1,275,686	1,528,294	1,568,950	1,587,528	1,556,821	1,542,379
Communication & Interop.	892,352	961,770	942,910	1,290,521	1,276,379	1,264,536
Training Center	80,402	84,398	88,220	86,392	86,955	86,148
Total	<u>7,784,115</u>	<u>8,381,149</u>	<u>8,431,810</u>	<u>9,889,131</u>	<u>8,967,341</u>	<u>8,884,142</u>

IT Operations operates the mainframe and other major computer equipment.

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

IT Office Automation 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.

Office Services administers the Print Shop, Mail Services, Data Entry & Copier Management.

Communications & Interoperability oversees the operation of Local Area Network & Wide Area Network infra-structures as well as departmental file servers.

Training provides computer training to County employees.

Management Information Services

	FY 04-05 <u>ACTUAL</u>	FY 05-06 <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	FY 06-07 <u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	3,549,120	3,733,991	3,694,914	3,797,891	3,797,891	3,797,891
Employee Benefits	871,327	954,825	925,911	983,773	983,773	900,574
						<i>Reflects a reduced rate of contribution to the State Retirement System.</i>
Total Personal Services	4,420,447	4,688,816	4,620,825	4,781,664	4,781,664	4,698,465
<i>Operating Expenditures</i>						
Professional Fees	2,500	1,000	1,000	1,000	1,000	1,000
						<i>Temporary help for mailroom, print shop.</i>
Maintenance Service	473,488	470,020	496,621	604,900	604,900	604,900
						<i>Hardware maintenance for computer equipment.</i>
Rent	224,794	337,080	333,162	340,700	328,700	328,700
						<i>Mail meter rental and copier rental agreement.</i>
Construction Services	0	0	14,115	0	0	0
Other Purchased Services	975,343	1,294,874	1,158,284	1,347,933	1,332,933	1,332,933
						<i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges.</i>
Training & Conference	46,674	54,845	59,169	111,050	63,495	63,495
						<i>Training & personal mileage.</i>
General Supplies	997,004	912,820	963,714	1,391,216	1,042,816	1,042,816
						<i>Computer & printer replacement, postage, small equipment, repair supplies.</i>
Operating Supplies	416,534	374,070	405,147	421,092	392,757	392,757
						<i>Software, paper, printer supplies, computer supplies.</i>
Other Operating Costs	15,428	23,424	30,724	22,976	22,976	22,976
						<i>Memberships & dues, books & subscriptions, insurance claims.</i>
Total Operating Exps.	3,151,765	3,468,133	3,461,936	4,240,867	3,789,577	3,789,577
Capital Outlay	211,903	224,200	349,049	866,600	396,100	396,100
						<i>Software development, network equipment, server replacements, equipment & software for County departments.</i>
Total Expenditures	<u>7,784,115</u>	<u>8,381,149</u>	<u>8,431,810</u>	<u>9,889,131</u>	<u>8,967,341</u>	<u>8,884,142</u>
Cost-Sharing Expenses	142,201	466,646	464,513	139,588	139,588	139,588
Contra-Expenses	(3,127,295)	(3,235,783)	(3,145,484)	(3,372,981)	(3,372,947)	(3,372,947)
<u>REVENUES</u>	<u>17,753</u>	<u>20,600</u>	<u>88,374</u>	<u>23,100</u>	<u>23,100</u>	<u>23,100</u>
Positions:FT/PT	69/0	69/0	69/0	69/0	69/0	69/10

Human Resources

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The Human Resources budget includes a significant reduction from the Current Year Original budget due to moving expenditures & revenues associated with Retiree Hospitalization into the Non-Departmental budget.

The request includes 2FT Human Resource Analyst I positions to assist with classification studies and recruitment and selection of Social Services staff under the substantial equivalency process.

The Current Year Estimate includes the deletion of 1FT Human Resources Manager position and the addition of an HR Analyst II position for training and 1 HR Analyst I position for a net addition of 1FT position.

Operating accounts were maintained at current year levels as much as possible.

Funds are included for a 3.4% merit increase.

PROGRAM SUMMARY

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

	<u>FY 04-05</u>	<u>FY 05-06</u>			<u>FY 06-07</u>	
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Personnel Management	2,160,361	2,508,743	2,427,241	1,060,017	947,446	947,388
Internal Communications	95,442	97,020	105,727	0	0	0
In-Service Training	1,763	11,300	14,936	13,915	13,915	13,915
Total	<u>2,257,566</u>	<u>2,617,063</u>	<u>2,547,904</u>	<u>1,073,932</u>	<u>961,361</u>	<u>961,303</u>

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 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

	<u>FY 04-05</u>	<u>FY 05-06</u>		<u>REQUEST</u>	<u>FY 06-07</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>		<u>RECOMM.</u>	
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	557,882	590,184	578,170	672,301	599,584	599,584
Employee Benefits	1,575,818	1,906,901	1,800,454	222,118	199,814	199,756
	<i>Retiree hospitalization moved to Non-Departmental. Reflects a reduced rate of contribution to the State Retirement System.</i>					
Total Personal Services	2,133,700	2,497,085	2,378,624	894,419	799,398	799,340
<i>Operating Expenditures</i>						
Professional Fees	7,478	7,500	58,175	51,950	51,950	51,950
	<i>Employee Assistance Program contract; pre-employment drug screens, psychological exams & physicals.</i>					
Maintenance Service	0	150	0	150	150	150
Rent	0	0	150	0	0	0
Other Purchased Services	11,199	21,536	23,808	19,149	19,149	19,149
	<i>Insurance premiums; criminal records & drivers license checks; advertising; training contracts.</i>					
Training & Conference	9,004	18,860	10,000	20,170	18,860	18,860
General Supplies	40,592	12,200	28,019	22,440	12,200	12,200
	<i>Office supplies; small equipment; books & subscriptions.</i>					
Operating Supplies	26,930	32,700	29,293	31,300	30,300	30,300
	<i>Employee service awards.</i>					
Other Operating Costs	28,663	25,032	19,835	29,354	27,354	27,354
	<i>Tuition reimbursement; membership & dues; insurance claims.</i>					
Contingency	0	2,000	0	5,000	2,000	2,000
	<i>Potential ADA needs.</i>					
Total Operating Exps.	123,866	119,978	169,280	179,513	161,963	161,963
Total Expenditures	<u>2,257,566</u>	<u>2,617,063</u>	<u>2,547,904</u>	<u>1,073,932</u>	<u>961,361</u>	<u>961,303</u>
Cost-Sharing Expenses	95,022	104,549	150,918	214,488	214,488	214,488
Contra-Expenses	0	0	0	0	0	0
<u>REVENUES</u>	<u>233,126</u>	<u>247,000</u>	<u>238,527</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>Revenue from retiree premium costs moved to Non-departmental.</i>					
Positions:FT/PT	11/0	11/0	12/0	14/0	12/0	12/0
	<i>CYE includes the split of an HR Manager position into an HR Analyst II position & HR Analyst I position.</i>					

Purchasing

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.

BUDGET HIGHLIGHTS

The County's share of this budget is up for FY 07 by \$21,280.

The County's share of the Purchasing Department's budget is 28.22% versus 24.68% for FY 06. This figure is derived through analysis of management reports that forecast information using data from the most recently completed year. Purchasing staff are City employees, and are not shown in County position numbers.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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	49	70	70
Written Quotes	206	220	220
Purchase Orders	3,000	3,000	3,000
Requisitions	2,600	3,000	3,000
M/WBE Pre-Bid Conferences	23	30	30
Auctions/Property Sales	9	11	11

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07 RECOMM.</u>	<u>ADOPTED</u>
Purchasing	537,621	549,710	548,210	572,640	571,190	571,190
County Share	129,445	120,650	120,650	143,700	141,930	141,930

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

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>FY 05-06</u> <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07</u> <u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
Payments T/O Agencies	129,445	120,650	120,650	143,700	141,930	141,930
Total Expenditures	<u>129,445</u>	<u>120,650</u>	<u>120,650</u>	<u>143,700</u>	<u>141,930</u>	<u>141,930</u>
<u>REVENUES</u>						
City						
County	129,445	120,650	120,650	143,700	141,930	141,930
Total Revenues	<u>129,445</u>	<u>120,650</u>	<u>120,650</u>	<u>143,700</u>	<u>141,930</u>	<u>141,930</u>

Attorney

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.

BUDGET HIGHLIGHTS

This budget reflects an overall increase of \$16,494 in expenditures. This increase is due to employee benefits, reclassification, insurance premiums and claims, personal mileage and small equipment.

Funds are included for a 3.4% merit increase.

PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATE</u>	<u>FY 2007 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	3,068	3,073	3,080
Advice and Opinions	3,000	3,025	3,035
Legal Documents	1,445	1,450	1,500

Results of legal endeavors related to Social Services are measured in the Social Services Department.

PROGRAM SUMMARY

	<u>FY 04-05 ACTUAL</u>	<u>FY 05-06 ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07 RECOMM.</u>	<u>ADOPTED</u>
Attorney	835,457	596,747	600,820	627,654	617,654	602,020
Attorney - Social Services	449,731	456,569	469,775	467,790	467,790	467,790
Total	<u>1,285,188</u>	<u>1,053,316</u>	<u>1,070,595</u>	<u>1,095,444</u>	<u>1,085,444</u>	<u>1,069,810</u>

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

	<u>FY 04-05</u>	<u>FY 05-06</u>		<u>FY 06-07</u>		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	764,359	792,513	786,918	811,711	811,711	811,711
Employee Benefits	184,374	198,510	193,958	206,604	206,604	190,970
						<i>Reflects a reduced rate of contribution to the State Retirement System.</i>
Total Personal Services	948,733	991,023	980,876	1,018,315	1,018,315	1,002,681
<i>Operating Expenditures</i>						
Professional Fees	302,863	10,000	41,500	20,000	10,000	10,000
Maintenance Service	49	170	100	170	170	170
						<i>Maintenance on typewriter.</i>
Rent	3,900	4,680	4,450	4,680	4,680	4,680
						<i>Parking for DSS Attorneys.</i>
Other Purchased Services	5,993	8,681	6,655	9,085	9,085	9,085
						<i>Printing costs, insurance premiums and online law references.</i>
Training & Conference	10,494	15,690	15,190	16,808	16,808	16,808
						<i>Personal mileage and required travel.</i>
General Supplies	10,301	12,660	15,260	15,960	15,960	15,960
						<i>Office supplies, books & subscriptions, small equipment.</i>
Operating Supplies	242	198	198	198	198	198
Other Operating Costs	2,613	10,214	6,366	10,228	10,228	10,228
						<i>Memberships & dues, legal & court costs, insurance claims.</i>
Total Operating Exps.	336,455	62,293	89,719	77,129	67,129	67,129
Total Expenditures	<u>1,285,188</u>	<u>1,053,316</u>	<u>1,070,595</u>	<u>1,095,444</u>	<u>1,085,444</u>	<u>1,069,810</u>
Cost-Sharing Expenses	40,634	39,039	37,077	42,918	42,918	42,918
Contra-Expenses	(531,427)	(455,793)	(470,948)	(469,001)	(469,001)	(469,001)
						<i>Social Services' Attorneys and Paralegal charge back.</i>
<u>REVENUES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	13/0	13/0	13/0	13/0	13/0	13/0

County Commissioners & Manager

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.

BUDGET HIGHLIGHTS

The FY 07 budget-to-budget decrease for this department is \$3,009 or .3%.

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

Funds are included for a 3.4% merit increase.

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.

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>FY 05-06</u> <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>FY 06-07</u> <u>RECOMM.</u>	<u>ADOPTED</u>
County Comm. & Manager	1,037,940	1,094,612	1,096,742	1,109,956	1,109,956	1,091,603

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 04-05 <u>ACTUAL</u>	FY 05-06 <u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	FY 06-07 <u>RECOMM.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	778,649	795,644	804,059	802,505	802,505	802,505
Employee Benefits	143,628	156,609	163,794	160,704	160,704	142,351
						<i>Reflects a reduced rate of contribution to the State Retirement System.</i>
Total Personal Services	922,277	952,253	967,853	963,209	963,209	944,856
<i>Operating Expenditures</i>						
Professional Fees	0	3,400	3,400	3,400	3,400	3,400
Maintenance Service	0	600	300	600	600	600
Rent	165	0	0	0	0	0
Other Purchased Services	31,292	39,689	35,239	40,431	40,431	40,431
						<i>Advertising, videotape briefings & meetings, laser fiche and insurance premiums.</i>
Training & Conference	43,444	56,874	50,400	56,874	56,874	56,874
General Supplies	31,621	27,050	25,850	27,878	27,878	27,878
						<i>Office supplies, books & subscriptions, small equipment.</i>
Energy	25	0	0	0	0	0
Operating Supplies	3,661	7,000	7,000	7,000	7,000	7,000
Other Operating Costs	5,455	7,746	6,700	10,564	10,564	10,564
						<i>Insurance claims.</i>
Total Operating Exps.	115,663	142,359	128,889	146,747	146,747	146,747
Total Expenditures	<u>1,037,940</u>	<u>1,094,612</u>	<u>1,096,742</u>	<u>1,109,956</u>	<u>1,109,956</u>	<u>1,091,603</u>
Cost-Sharing Expenses	176,656	66,805	91,574	104,095	104,095	104,095
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>315</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	7/0	7/0	7/0	7/0	7/0	7/0

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 decreased by \$1,065,118 or 2.7% for FY 07.

FY 07 is the first year we will pay a full year of interest on the 2006 School Bonds, the 2006 Public Improvement 2/3rds Bonds, and the 2005 Refunding COPS. The 2006 School Bonds is the last of what was approved in the 2001 Bond Referendum. In addition, the principal payment increased on the 2005A Refunding due to additional refunding of General Obligation Bonds. This is also the first year of principal payments on the 2005 COPS that were issued for the Mineral Springs School Project. Also to be included in the debt expenditures is the 2006 Information Systems Capital Project which was approved in April 2006.

Revenue has stayed the same, at \$401,916. This represents savings in rental space for downtown schools due to a building project included in the COPS, and will continue as long as the County has debt service on the project.

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

		FY 04-05	FY 05-06		REQUEST	FY 06-07	ADOPTED
		ACTUAL	ORIGINAL	ESTIMATE		RECOMM.	
General Obligation Bonds		28,589,789	30,420,333	29,201,538	29,112,089	29,112,089	29,112,089
Installment Purchases		117,347	288,105	288,105	79,383	79,383	79,383
Certificates of Participation		8,147,551	8,253,250	8,205,908	8,981,239	8,981,239	8,981,239
Total		36,854,687	38,961,688	37,695,551	38,172,711	38,172,711	38,172,711
Debt By Service Area:							
	06-07%						
Animal Control	0.74%	289,698	285,324	285,324	280,949	280,949	280,949
Emergency Communication	6.36%	2,185,339	2,508,151	2,396,210	2,428,100	2,428,100	2,428,100
EMS	0.06%	0	15,481	0	22,770	22,770	22,770
Sheriff Administration	0.41%	160,395	156,732	191,106	156,160	156,160	156,160
Jail	12.28%	3,478,251	3,363,895	3,363,895	4,689,280	4,689,280	4,689,280
Courts	1.13%	441,678	431,592	526,243	430,014	430,014	430,014
Total Public Safety	20.98%	6,555,361	6,761,175	6,762,778	8,007,273	8,007,273	8,007,273
Health	0.27%	911,655	886,446	851,343	103,851	103,851	103,851
Social Services	3.46%	1,419,917	1,330,054	1,294,924	1,311,064	1,311,064	1,311,064
Youth Services	0.09	37,106	36,546	36,546	35,985	35,985	35,985
Total Health/Social Svcs.	3.82%	2,368,678	2,253,046	2,182,813	1,450,900	1,450,900	1,450,900
Forsyth Tech	2.91%	1,134,852	1,131,279	1,187,620	1,102,352	1,102,352	1,102,352
Schools	60.00%	21,735,385	23,769,496	22,780,782	22,954,323	22,954,323	22,954,323
Total Education	62.91%	22,870,237	24,900,775	23,968,402	24,056,675	24,056,675	24,056,675
Library	0.40%	294,184	301,011	206,755	151,319	151,319	151,319
Parks	3.18%	1,072,274	1,184,609	1,096,588	1,203,462	1,203,462	1,203,462
Total Culture & Rec.	3.58%	1,366,458	1,485,620	1,303,343	1,354,781	1,354,781	1,354,781
Technology	1.22%	527,313	675,615	702,730	461,155	461,155	461,155
General Services	1.27%	542,152	486,701	494,541	480,426	480,426	480,426
Administration/Other	6.23%	2,624,488	2,398,756	2,280,945	2,361,500	2,361,500	2,361,500
Total Admin./Other	8.72%	3,693,953	3,561,072	3,478,216	3,303,081	3,303,081	3,303,081
Total	100%	36,854,687	38,961,688	37,695,551	38,172,711	38,172,711	38,172,711

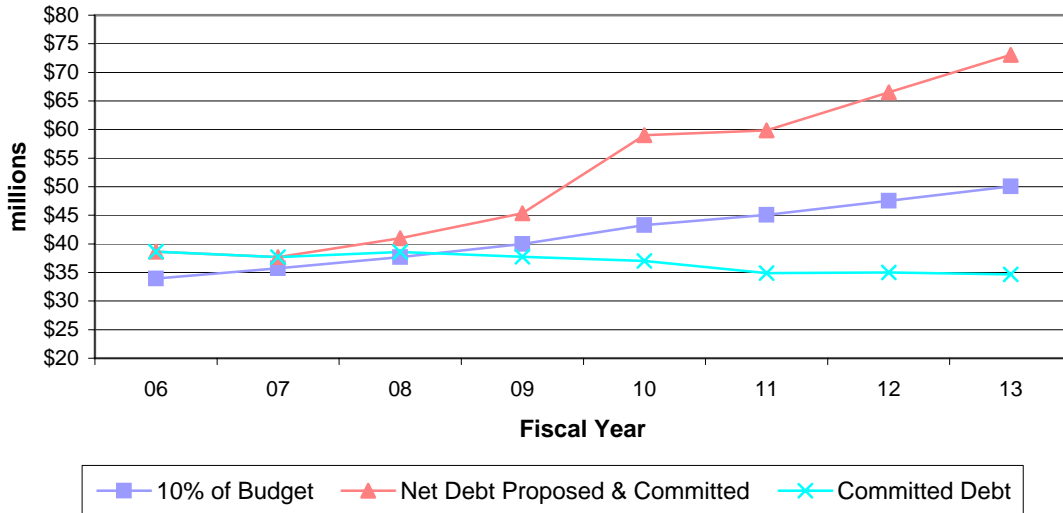
Debt Service

	<u>FY 04-05</u>	<u>FY 05-06</u>			<u>FY 06-07</u>	
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<i>Long Term Debt</i>						
1995 Public Improv. 2/3's	262,750	0	0	0	0	0
1996 School Bonds	1,095,000	1,047,500	1,047,500	0	0	0
1996 Refunding	2,517,880	0	0	0	0	0
1997 School Bonds	1,060,650	1,014,750	1,014,750	968,850	968,850	968,850
1998 School Bonds	1,862,775	1,819,550	1,819,550	1,775,850	1,775,850	1,775,850
1999 School Bonds	1,396,013	1,365,638	1,365,638	1,335,263	1,335,263	1,335,263
1999 Refunding Bonds	1,380,760	1,384,160	1,384,160	1,385,960	1,385,960	1,385,960
2/3rds Series 2001	253,520	247,895	247,895	242,270	242,270	242,270
2002A Public Improvement	437,100	430,500	430,500	423,900	423,900	423,900
				<i>Animal Control, Youth Services, Tanglewood.</i>		
2002B Public Improvement	3,820,750	3,754,750	3,754,750	3,688,750	3,688,750	3,688,750
				<i>Schools, Forsyth Tech.</i>		
2002 Refunding	3,086,600	2,882,400	2,882,400	176,800	176,800	176,800
				<i>Schools, Health, Library.</i>		
2003B Pub. Improve. Sch/FTCC	3,423,000	3,363,000	3,363,000	3,303,000	3,303,000	3,303,000
				<i>Schools, Forsyth Tech.</i>		
2003 Schools Equip. (5-yr)	843,750	828,750	828,750	813,750	813,750	813,750
				<i>Schools.</i>		
2003A 2/3rds Bonds	760,063	743,813	743,813	727,563	727,563	727,563
				<i>Schools, Technology, Parks, Public Safety Technology.</i>		
2003A Refunding	1,138,369	1,101,744	1,101,744	1,060,494	1,060,494	1,060,494
				<i>Law Enforcement, Schools.</i>		
2003B Refunding	3,141,988	3,236,738	3,236,738	3,073,363	3,073,363	3,073,363
				<i>Law Enforcement, Schools, Parks, FTCC, Admin./Other.</i>		
2004 Refunding	1,489,075	1,421,600	1,421,600	1,420,100	1,420,100	1,420,100
				<i>Schools.</i>		
2004 Schools VRDB	559,164	2,537,920	2,182,250	2,560,313	2,560,313	2,560,313
				<i>Variable rate School bonds; principal and interest.</i>		
2005A Refunding	60,582	2,376,500	2,376,500	4,781,750	4,781,750	4,781,750
				<i>1996 Refunding for Schools, Jail.</i>		
2006 School Bonds	0	562,500	0	954,000	954,000	954,000
				<i>Last of bonds for the 1995 School Bond Referendum.</i>		
2006 2/3rds Bonds	0	285,625	0	420,113	420,113	420,113
Refunded Bonds	0	15,000	0	0	0	0
				<i>Fiscal agent fees.</i>		
2001 Wachovia Equip. Lease	109,925	207,625	207,625	0	0	0
				<i>Computer equipment.</i>		
2004 Computer Equipment	7,422	80,480	80,480	79,383	79,383	79,383
				<i>Principal and interest payments.</i>		
1998 COPS	1,305,932	1,306,430	1,306,430	1,013,059	1,013,059	1,013,059
				<i>FTCC, Sheriff Admin., HOJ Phase I & II, Information Sys., General Services, Emergency Consoles, Tanglewood.</i>		
2000 COPS	352,243	3,000	0	0	0	0
				<i>Fiscal agent fees.</i>		
2001 COPS	3,836,438	3,837,863	2,302,875	2,299,125	2,299,125	2,299,125
				<i>Government Center, DSS, General Services, School Buildings & Warehouse, Computer Equipment.</i>		
2002 COPS	1,734,752	2,067,405	1,924,882	1,994,447	1,994,447	1,994,447
				<i>Emergency Communications.</i>		
2002 COPS (Dec)	698,876	703,552	375,000	427,120	427,120	427,120
				<i>Government Center, DSS, General Services Complex.</i>		
2005 Refunding COPS	219,310	0	2,025,048	2,039,800	2,039,800	2,039,800
2005 School COPS	0	335,000	271,673	1,207,688	1,207,688	1,207,688
Total Expenditures	<u>36,854,687</u>	<u>38,961,688</u>	<u>37,695,551</u>	<u>38,172,711</u>	<u>38,172,711</u>	<u>38,172,711</u>
REVENUE	<u>793,451</u>	<u>401,916</u>	<u>401,916</u>	<u>401,916</u>	<u>401,916</u>	<u>401,916</u>

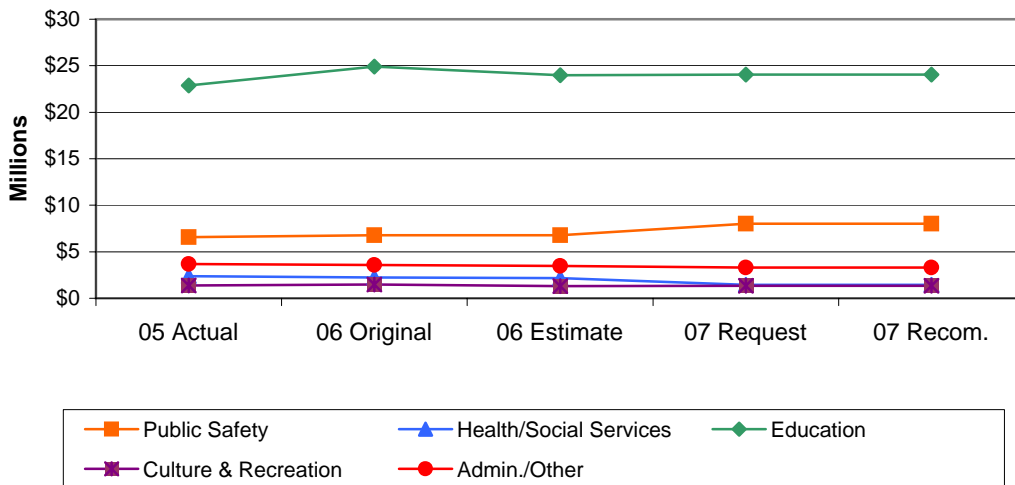
Debt Service

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 238. The chart below compares committed, proposed & total projected long-term debt service to projected budgets for Fiscal Years 2007 through 2017. 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

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,					
2007	21,746,497	16,304,599	65,000	-	38,116,096
2008	23,567,591	15,354,406	-	-	38,921,997
2009	23,804,302	14,348,118	-	-	38,152,420
2010	23,905,000	13,309,816	-	-	37,214,816
2011	22,905,000	12,207,501	-	-	35,112,501
2012	24,055,000	11,124,750	-	-	35,179,750
2013	24,910,000	9,961,245	-	-	34,871,245
2014	25,785,000	8,842,139	-	-	34,627,139
2015	23,480,000	7,711,639	-	-	31,191,639
2016	20,660,000	6,747,633	-	-	27,407,633
2017	20,490,000	5,768,183	-	-	26,258,183
2018	18,395,000	4,862,800	-	-	23,257,800
2019	18,615,000	4,002,863	-	-	22,617,863
2020	16,535,000	3,140,113	-	-	19,675,113
2021	12,375,000	2,358,363	-	-	14,733,363
2022	12,575,000	1,772,050	-	-	14,347,050
2023	12,790,000	1,160,925	-	-	13,950,925
2024	7,800,000	651,425	-	-	8,451,425
2025	5,535,000	281,119	-	-	5,816,119
2026	2,250,000	66,500	-	-	2,316,500
TOTAL	362,178,390	139,976,184	65,000		502,219,577

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>
2,273,997,105	362,178,390	1,911,818,715