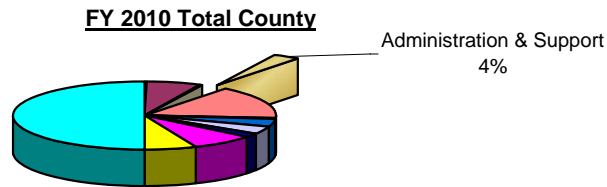
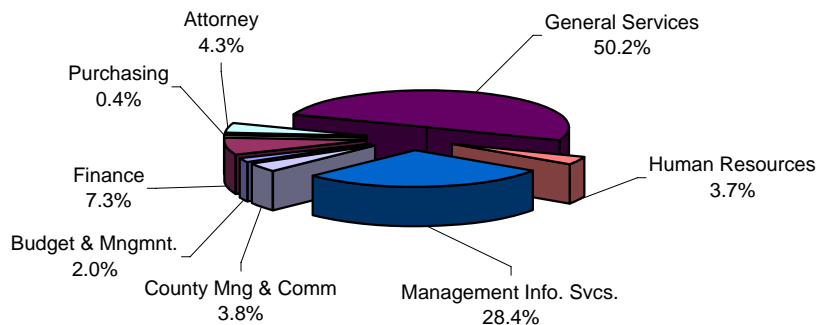


Administration & Support Service Area



FY 2010 Administration & Support County Dollars - \$28,024,225



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:

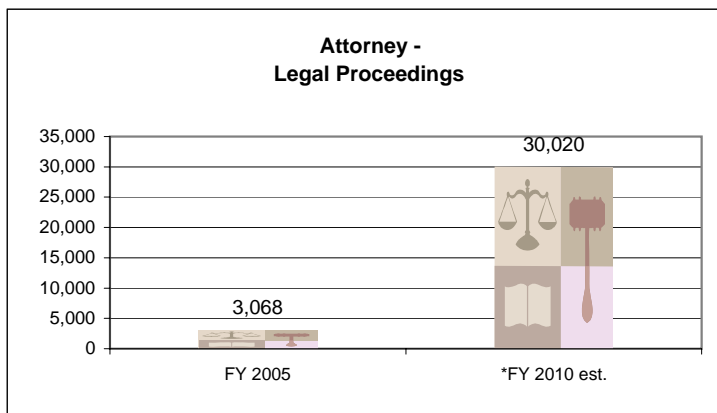
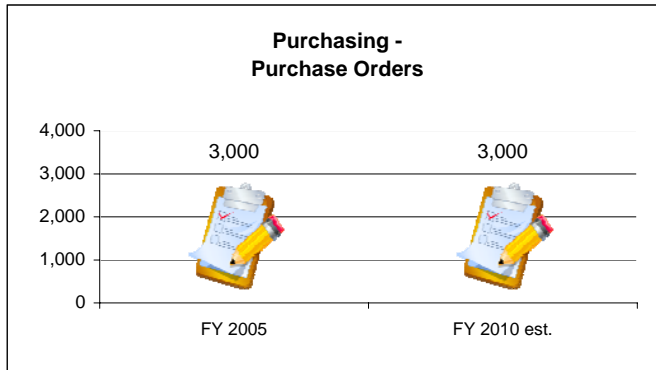
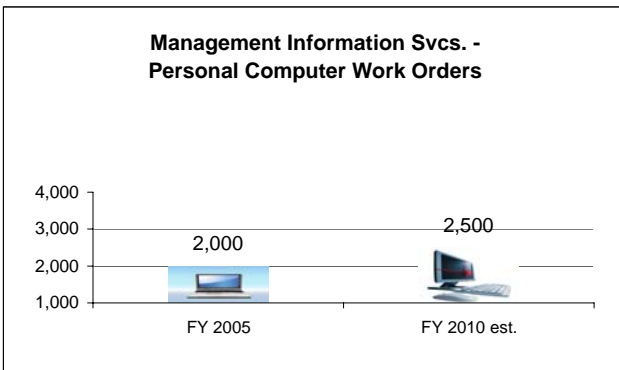
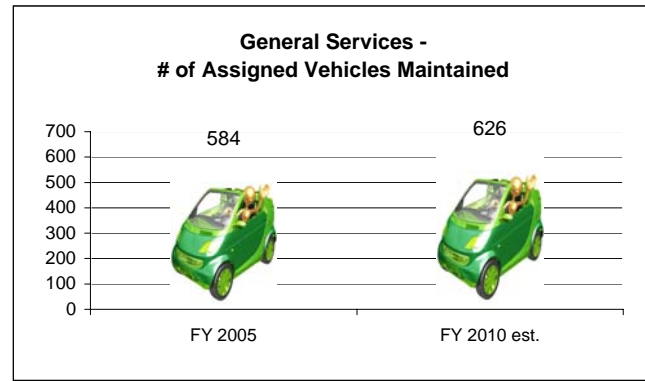
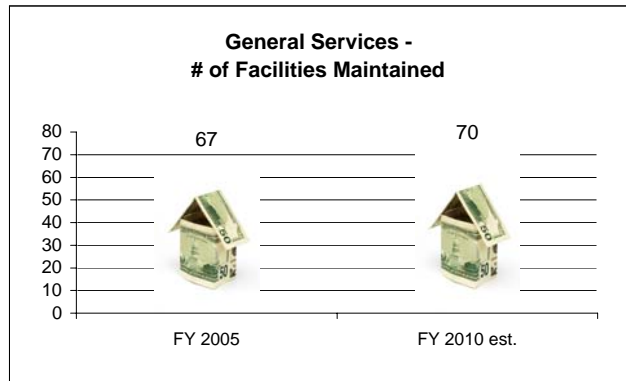
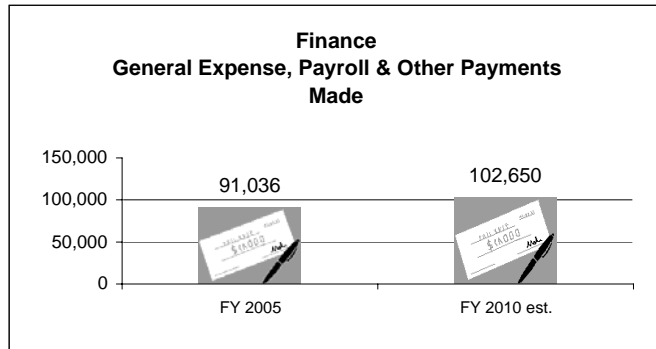
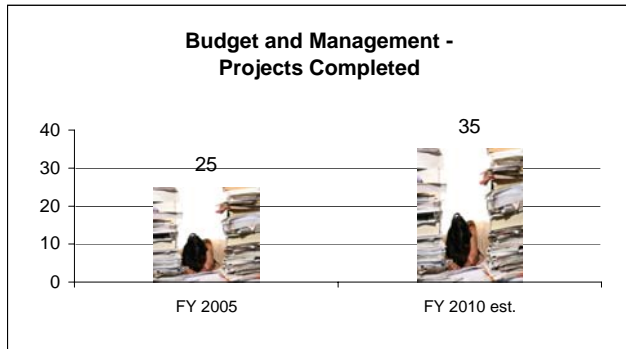
- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14-16% of the subsequent yr's budget.
- c. Annually updating projections of revenues, 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 22.
- 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 projections of proposed future debt that are within the limitation.

Percent of long term debt service included for FY 08-09 11.6%. 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

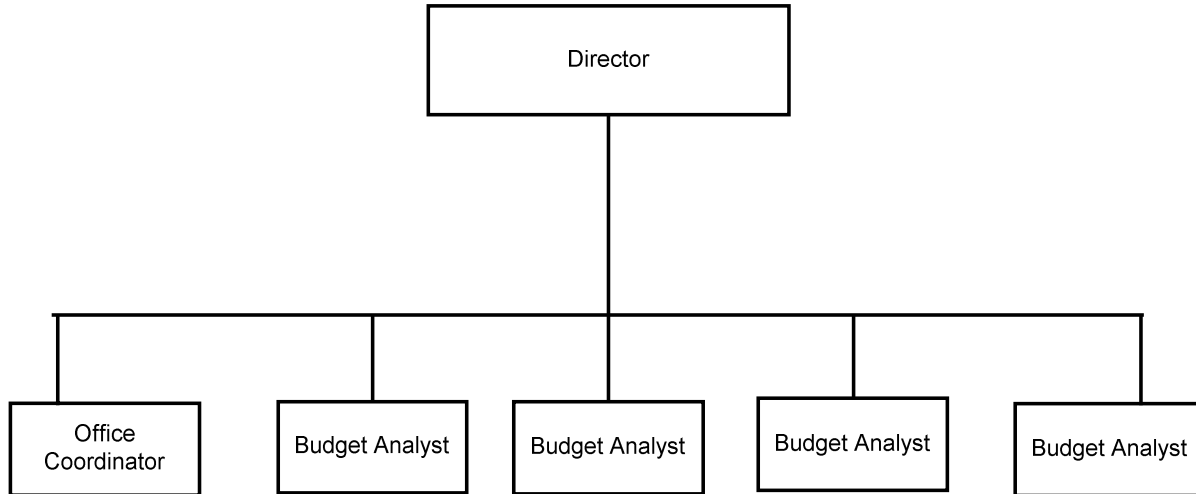


*FY 10 estimates now include all child support enforcement & juvenile court cases prosecuted by the County Attorney's Office on behalf of DSS.

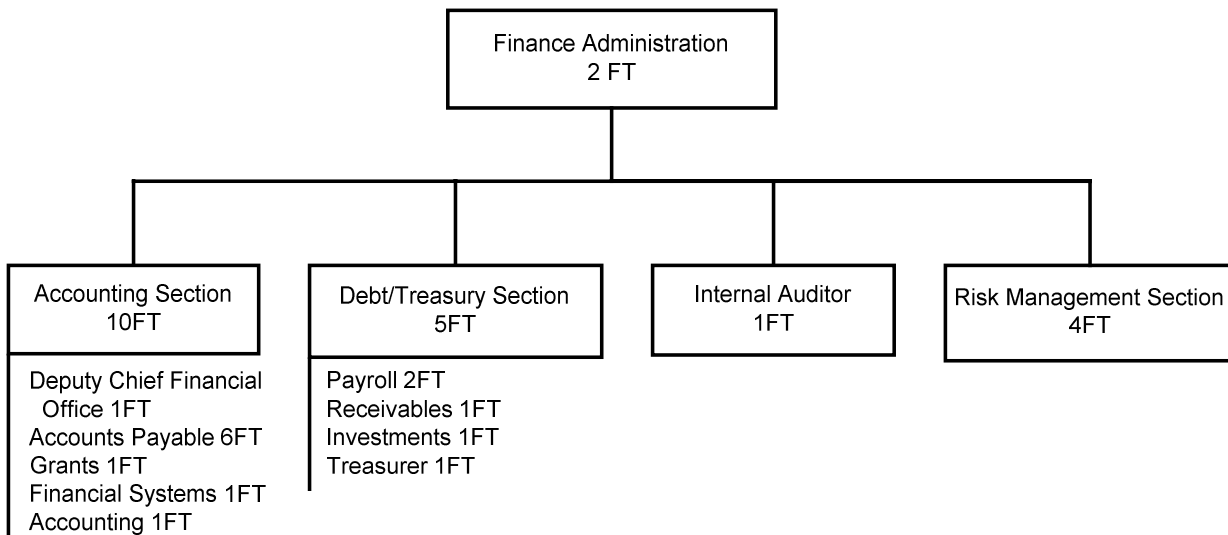
Forsyth County Personnel By Administration & Support Service Area

	FY 07-08	FY 08-09		FY 09-10		
	Prior Year <u>Actual</u>	Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	Continuation <u>Recommend</u>	<u>Adopted</u>
Budget & Management						
Full	6	6	7	7	6	7
Part	0	0	0	0	0	0
Management Information Services						
Full	69	66	64	64	64	64
Part	0	0	0	0	0	0
Finance						
Full	23	22	22	22	22	22
Part	0	0	0	0	0	0
General Services						
Full	138	136	136	136	136	136
Part	0	0	0	0	0	0
Human Resources						
Full	12	11	11	11	11	11
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	8	6	6	6	6	6
Part	0	1	1	1	1	1
TOTAL SERVICE AREA - FT	269	260	259	259	258	259
TOTAL SERVICE AREA - PT	0	1	1	1	1	1

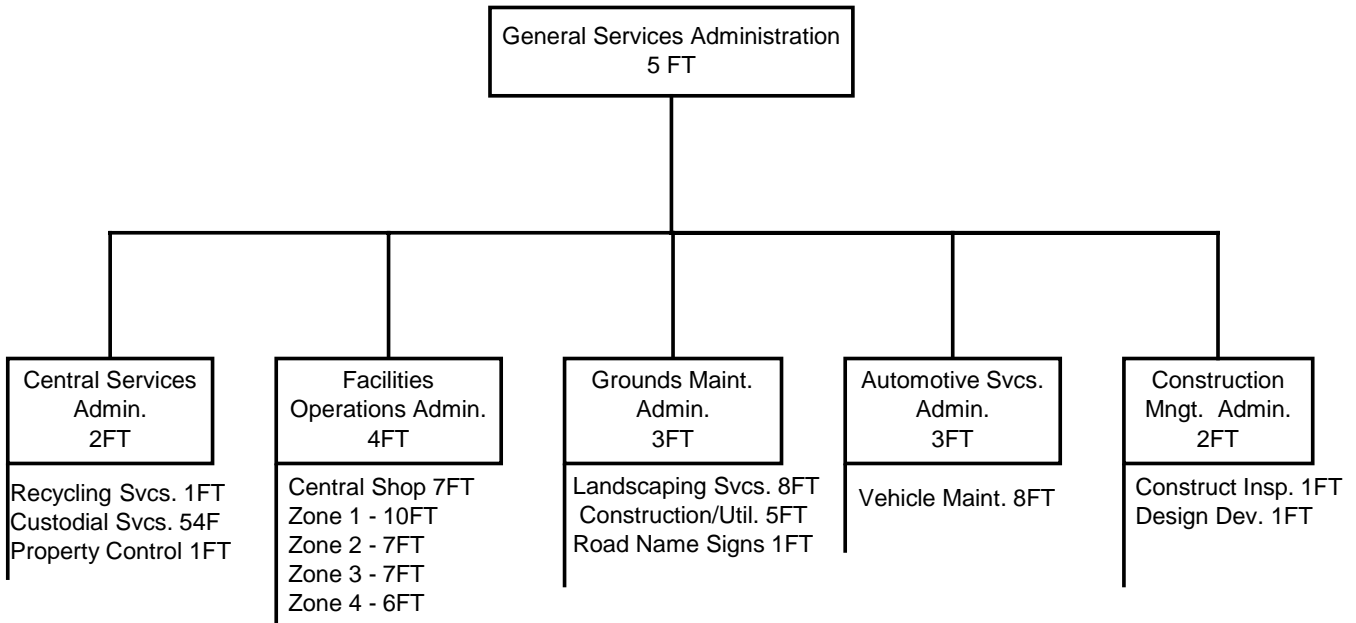
Budget & Management



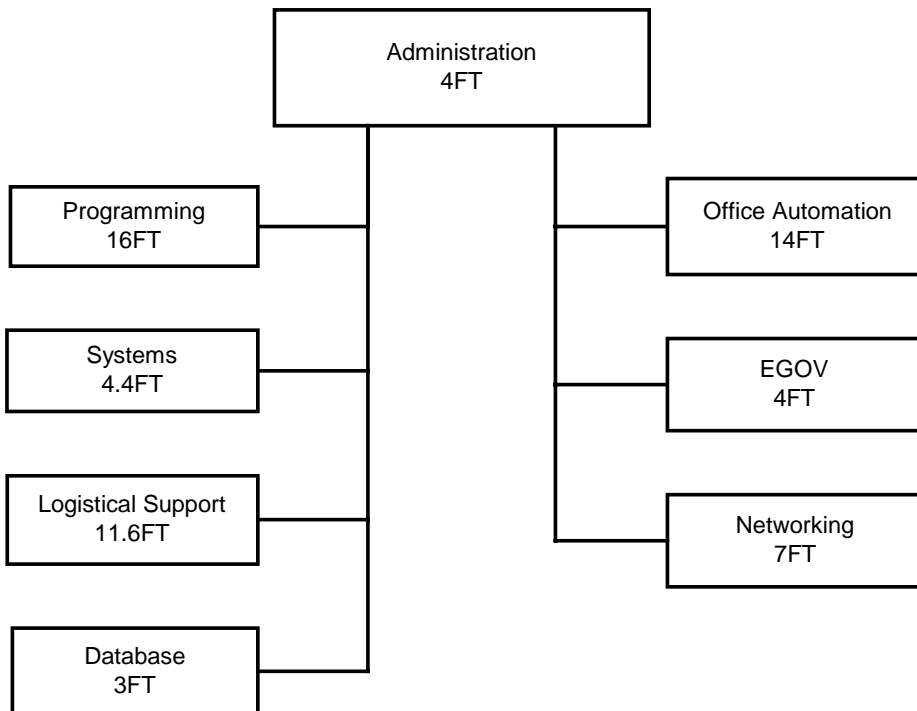
Finance Department



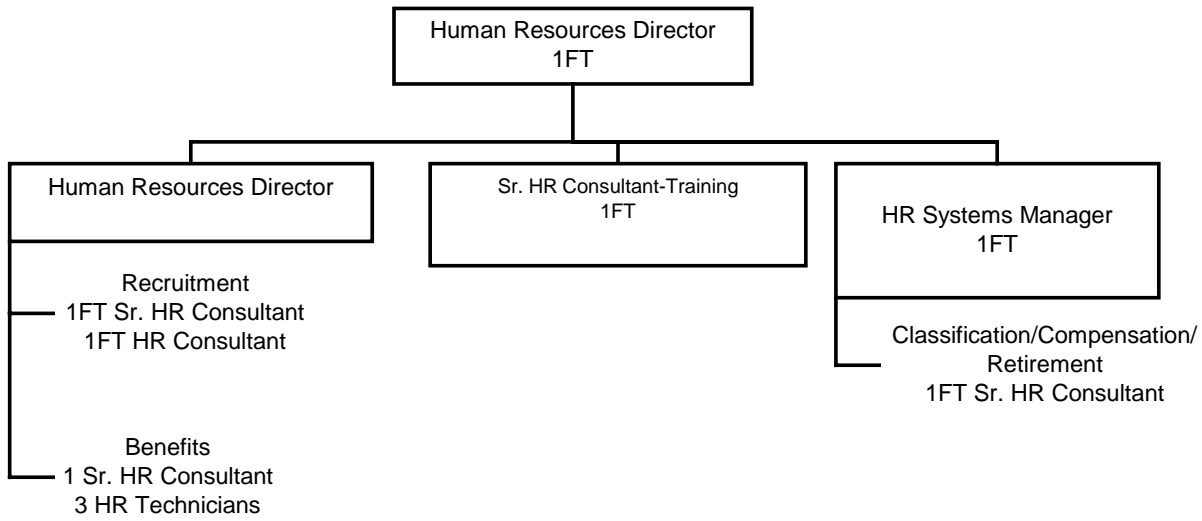
General Services Department



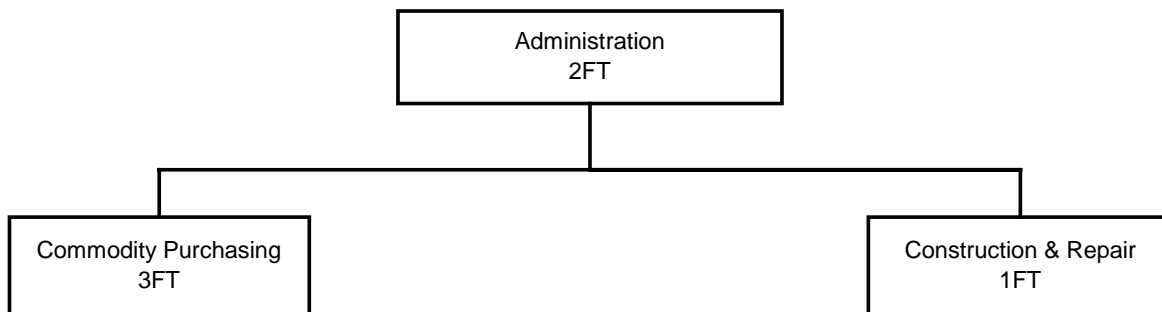
Management Information Services



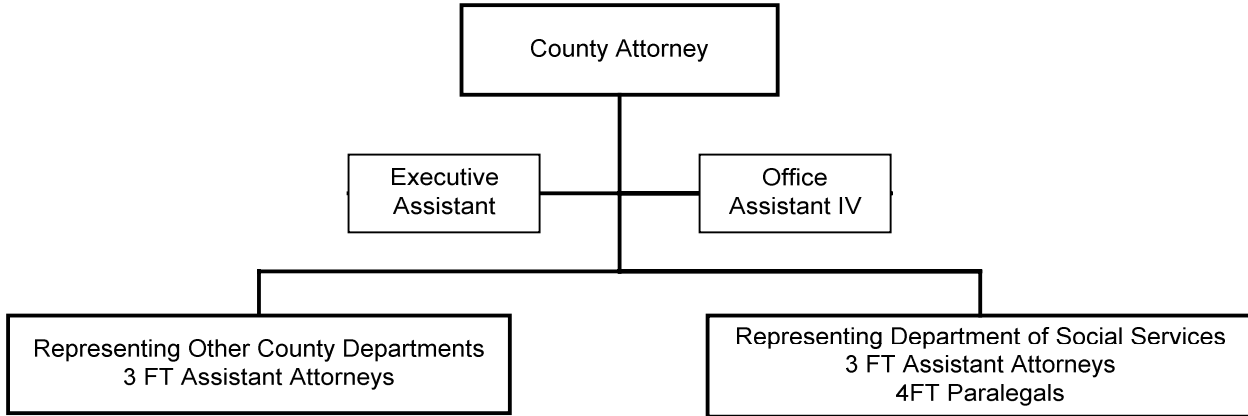
Human Resources Department



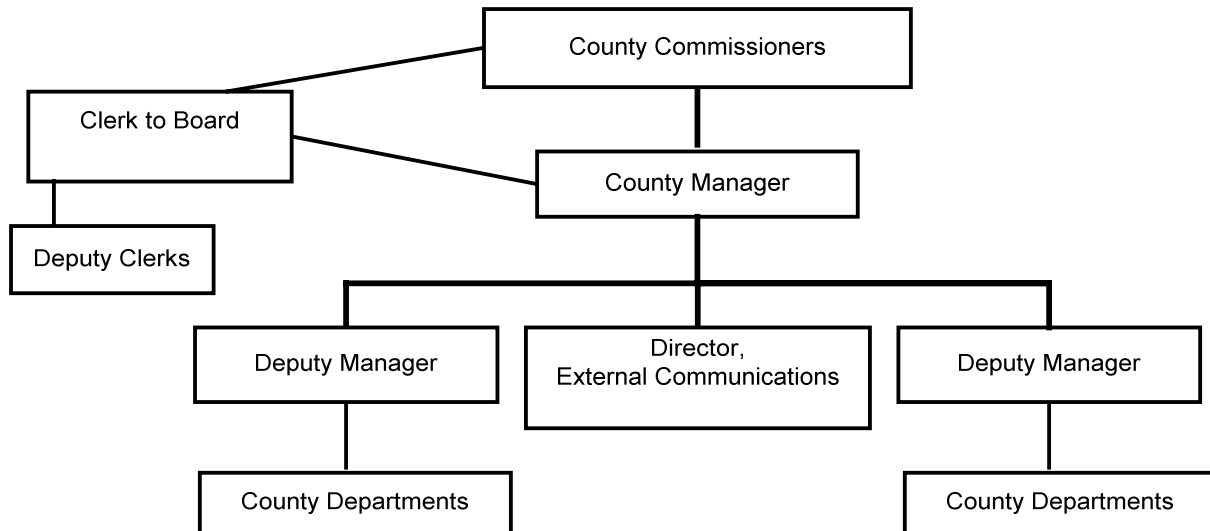
Purchasing Department



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 budget for FY 10 includes an increase of \$56,335, or 11.1%.

Personal Services is responsible for \$56,075 of the increase of which \$44,563 of the increase is an adopted alternate service level request to retain the Medical Coordinator position.

Insurance premiums and equipment rental also increased by \$200 and \$120 respectively. Other General Supplies decreased by \$60.

PERFORMANCE MEASURES

	<u>FY 2008 ACTUAL</u>	<u>FY 2009 ESTIMATE</u>	<u>FY 2010 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	Y	Y	Y
Mid-Year Report Prepared	Y	Y	Y
Projects Completed	41	34	35
GFOA Certificate Received	Y	Y	Y
Level of Service Report Updated	Y	Y	Y
Estimated Year End Expenditures & Revenues Within 2% of Actuals			
Expenditures	1.5%	1.5%	1.5%
Revenues	0.1%	1.5%	1.5%

PROGRAM SUMMARY

	<u>FY 07-08 Prior Year Actual</u>	<u>FY 08-09 Current Year Original Estimate</u>		<u>Request</u>	<u>FY 09-10 Continuation Recommend</u>	<u>Adopted</u>
Budget & Management	497,482	506,648	530,703	562,983	518,420	562,983

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 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>		FY 09-10 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>					
<i>Personal Services</i>					
Salaries & Wages	396,472	399,598	426,460	444,772	444,772
Employee Benefits	87,502	93,040	97,519	103,941	103,941
<i>Total Personal Services</i>	<i>483,974</i>	<i>492,638</i>	<i>523,979</i>	<i>548,713</i>	<i>548,713</i>
<i>Operating Expenditures</i>					
Professional Fees	575	600	575	600	600
Rent	0	0	120	120	120
Other Purchased Services	669	1,300	1,300	1,500	1,500
Training & Conference	10,362	7,250	2,883	7,250	7,250
General Supplies	1,322	2,360	1,380	2,300	2,300
Operating Supplies	114	0	0	0	0
Other Operating Costs	466	2,500	466	2,500	2,500
<i>Total Operating Exps.</i>	<i>13,508</i>	<i>14,010</i>	<i>6,724</i>	<i>14,270</i>	<i>14,270</i>
				<i>Fee to submit document to GFOA.</i>	
				<i>Insurance premiums.</i>	
				<i>Insurance claims, memberships & dues.</i>	
Total Expenditures	<u>497,482</u>	<u>506,648</u>	<u>530,703</u>	<u>562,983</u>	<u>562,983</u>
Cost-Sharing Expenses	54,638	48,240	49,008	46,018	46,018
Contra-Expenses	0	0	0	0	0
REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	6/0	6/0	7/0	7/0	7/0

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 \$526,116. This reduction is a result of continuing the mid-year FY 09 cuts due to economic conditions. However, funds were included to maintain critical systems. Also, computer maintenance is less because the Tax Assessing & Collection System will migrate off the computer mainframes.

Two positions were deleted during FY 09 as part of the FY 09 adopted budget cuts.

Revenues are down slightly due to no longer getting e-rate revenues.

PERFORMANCE MEASURES

	FY 2008 <u>ACTUAL</u>	FY 2009 <u>ESTIMATE</u>	FY 2010 <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 Computer Work Orders	2,100	2,290	2,500
# of County Employees Trained	963	822	900
Maintain Network Uptime	99.9%	99.9%	99.9%
# of PC Workstations	1,795	1,897	1,850
Central Data Storage (In Terabytes)	16.8	58.0	162.0

PROGRAM SUMMARY

	FY 07-08	FY 08-09		FY 09-10		Adopted
	Prior Year	Current Year		Continuation		
	Actual	Original	Estimate	Request	Recommend	
Operations	2,336,336	2,177,441	2,036,528	2,557,587	1,645,931	1,645,931
Programming	1,375,714	1,430,507	1,457,192	1,489,602	1,507,113	1,507,113
Client Services	1,520,121	1,502,850	1,386,667	1,524,115	1,541,135	1,541,135
Computer Systems Supp.	276,875	289,840	292,517	302,086	305,683	305,683
Logistical Support	1,586,529	1,652,369	1,602,193	1,695,090	1,631,131	1,631,131
Networking	1,112,174	1,252,141	1,062,873	1,123,812	1,137,195	1,137,195
Training Center	178,894	173,080	184,770	181,760	183,924	183,924
Total	<u>8,386,643</u>	<u>8,478,228</u>	<u>8,022,740</u>	<u>8,874,052</u>	<u>7,952,112</u>	<u>7,952,112</u>

Operations operates major computer equipment in the computer room.

Programming provides analysis and programming for County Departments, including GIS.

E-Gov develops and maintains the County's web pages and Intranet.

Client Services oversees office automation, personal computers, telephones and telephone services for all County departments.

Computer Systems Support administers and maintains major application servers & computer systems.

Logistical Support administers the Print Shop, Mail Services and Copier Management.

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

Training provides computer training to County employees.

Management Information Services

	FY 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>	FY 09-10 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>		
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	3,685,765	3,634,845	3,688,687	3,758,928	3,758,928	3,758,928
Employee Benefits	912,787	973,271	963,082	1,011,370	1,011,370	1,011,370
Total Personal Services	4,598,552	4,608,116	4,651,769	4,770,298	4,770,298	4,770,298
<i>Operating Expenditures</i>						
Maintenance Service	501,303	651,050	439,899	385,819	385,819	385,819
				<i>Hardware maintenance for computer equipment.</i>		
Rent	326,506	349,132	319,169	335,500	335,500	335,500
				<i>Mail meter rental and copier rental agreement.</i>		
Construction Services	61,478	15,000	15,275	15,000	15,000	15,000
				<i>Wiring projects.</i>		
Other Purchased Services	1,024,435	1,120,440	1,033,678	1,115,470	1,109,970	1,109,970
				<i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges.</i>		
Training & Conference	37,528	43,000	27,999	50,000	43,000	43,000
				<i>Training & personal mileage.</i>		
General Supplies	970,170	1,064,635	697,383	1,342,090	701,350	701,350
				<i>Computer & printer replacement, postage, small equipment, repair supplies.</i>		
Operating Supplies	516,709	405,030	451,024	437,000	424,600	424,600
				<i>Software, paper, printer supplies, computer supplies.</i>		
Other Operating Costs	12,349	28,825	29,675	24,375	24,375	24,375
				<i>Winston net membership, memberships & dues, books & subscriptions, insurance claims.</i>		
Total Operating Exps.	3,450,478	3,677,112	3,014,102	3,705,254	3,039,614	3,039,614
Capital Outlay	337,613	193,000	356,869	398,500	142,200	142,200
				<i>Network equipment, server replacements, equipment & software for County departments.</i>		
Total Expenditures	<u>8,386,643</u>	<u>8,478,228</u>	<u>8,022,740</u>	<u>8,874,052</u>	<u>7,952,112</u>	<u>7,952,112</u>
Cost-Sharing Expenses	171,913	476,335	133,023	126,543	126,341	126,341
Contra-Expenses	(4,092,319)	(3,501,431)	(3,430,740)	(2,952,318)	(2,983,181)	(2,983,181)
<u>REVENUES</u>	<u>23,465</u>	<u>27,100</u>	<u>18,993</u>	<u>16,250</u>	<u>20,700</u>	<u>20,700</u>
Positions:FT/PT	69/0	66/0	64/0	64/0	64/0	64/0

Finance

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The Finance Department budget reflects a budget-to-budget decrease of \$12,498 or .62%. Excluding Personal Services, the budget-to-budget decrease in operating accounts is 15.3% or \$83,342.

The Personal Services increase results from annualizing FY 09 performance adjustments.

No Alternate Service Level requests for FY 2010.

PERFORMANCE MEASURES

	<u>FY 2008 ACTUAL</u>	<u>FY 2009 ESTIMATE</u>	<u>FY 2010 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	40,621	41,000	41,000
ACH/Wire	4,271	4,300	4,300
Payroll	57,333	57,350	57,350
Non-Bond Investment Portfolio Earnings (All Funds)	\$5,367,191	\$2,229,861	\$1,500,000
Audits Performed			
Audits	8	7	7
Follow-ups	0	3	3
Special Projects	3	1	1

PROGRAM SUMMARY

	<u>FY 07-08 Prior Year Actual</u>	<u>FY 08-09 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 09-10 Continuation Recommend</u>	<u>Adopted</u>
Finance	1,930,385	2,067,194	2,032,731	2,057,696	2,054,696	2,054,696

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 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>	FY 09-10 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>		
EXPENDITURES						
Personal Services						
Salaries & Wages	1,209,186	1,209,230	1,225,028	1,262,086	1,262,086	1,262,086
Employee Benefits	296,404	313,232	317,012	331,220	331,220	331,220
Total Personal Services	1,505,590	1,522,462	1,542,040	1,593,306	1,593,306	1,593,306
Operating Expenditures						
Professional Fees	238,150	195,000	202,406	162,500	162,500	162,500
				<i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services.</i>		
Maintenance Service	0	2,500	500	2,500	2,500	2,500
Rent	41	0	90	0	0	0
Other Purchased Services	138,477	263,250	223,617	213,450	213,450	213,450
				<i>Cost allocation plan; financial system software maintenance; bank service; insurance premiums.</i>		
Training & Conference	26,059	43,967	32,115	46,925	43,925	43,925
				<i>Certification training; GFOA & performance users conference; other specialized training for staff.</i>		
General Supplies	17,894	19,000	17,912	19,000	19,000	19,000
				<i>Office supplies; books & subscriptions; small equipment.</i>		
Operating Supplies	366	6,000	7,995	6,000	6,000	6,000
				<i>Audio-visual & training supplies for risk management safety training.</i>		
Other Operating Costs	3,808	15,015	6,056	14,015	14,015	14,015
				<i>Insurance claims; memberships & dues.</i>		
Total Operating Exps.	424,795	544,732	490,691	464,390	461,390	461,390
Total Expenditures	<u>1,930,385</u>	<u>2,067,194</u>	<u>2,032,731</u>	<u>2,057,696</u>	<u>2,054,696</u>	<u>2,054,696</u>
Cost-Sharing Expenses	209,382	160,345	187,517	165,964	165,964	165,964
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>194,823</u>	<u>60,000</u>	<u>585,362</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Positions:FT/PT	23/0	22/0	22/0	22/0	22/0	22/0

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

Total expenditures decreased by \$218,043 or 1.5% and revenues decreased \$37,000 or 2.8%. This results in FY 2010 County dollars decreasing \$181,043 or 1.4%.

Major increases include \$557,230 for replacement of emergency vehicles and a \$156,490 or 2.7% for normal personnel expenses. More ambulances are scheduled for replacement than in previous years.

Major decreases include: capital repairs (\$301,033); lower estimated fuel expenses (\$157,932); supplies (\$133,790); equipment repair (\$110,126); various maintenance services (\$87,837); and \$9,595 for training and conference. All other increases and decreases net to a decrease of \$43,065. All of these decreases are a result of significant budget reductions over the last year.

PERFORMANCE MEASURES

	<u>FY 2008 ACTUAL</u>	<u>FY 2009 ESTIMATE</u>	<u>FY 2010 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)

# Facilities	70	70	70
Square Footage - Active	2,917,478	2,917,478	2,917,478
Square Footage - Vacant	197,171	197,171	197,171
Road Name Signs	200	400	400
Assigned Fleet Vehicles*	597	626	626

*Does not include vehicles for CenterPoint.

PROGRAM SUMMARY

	<u>FY 07-08 Prior Year Actual</u>	<u>FY 08-09 Current Year Original Estimate</u>		<u>FY 09-10 Continuation Request Recommend</u>		<u>Adopted</u>
Automotive Services	4,798,906	4,653,354	3,548,995	7,785,372	5,084,019	5,084,019
Central Services	2,353,822	2,395,183	2,527,467	2,798,943	2,494,301	2,494,301
Construction Management	275,715	306,919	355,168	346,915	314,218	314,218
Facilities Operations	2,876,050	3,313,732	3,189,058	2,783,762	2,514,293	2,514,293
Grounds Maintenance	1,121,215	1,220,900	1,074,786	1,230,260	1,065,758	1,065,758
Facility Expenses	2,140,264	2,387,208	2,283,852	2,929,635	2,586,664	2,586,664
Total	<u>13,565,972</u>	<u>14,277,296</u>	<u>12,979,326</u>	<u>17,874,887</u>	<u>14,059,253</u>	<u>14,059,253</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 & parking lots for all County facilities and parks, constructs & maintains various outdoor structures, provides & installs replacement street signs in the unincorporated area & maintains watershed dams

General Services

	FY 07-08 Prior Year Actual	FY 08-09 Current Year Original	Estimate	Request	FY 09-10 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	4,127,940	4,243,546	4,220,943	4,336,262	4,336,262	4,336,262
Employee Benefits	1,349,326	1,482,583	1,438,727	1,546,357	1,546,357	1,546,357
Board Compensation	900	0	0	0	0	0
Total Personal Services	5,478,166	5,726,129	5,659,670	5,882,619	5,882,619	5,882,619
Operating Expenditures						
Professional Fees	868,145	814,475	904,277	835,392	829,830	829,830
					<i>Custodial and security services; legal and engineering fees.</i>	
Maintenance Service	1,048,042	1,512,136	921,657	794,466	664,222	664,222
					<i>Janitorial services, building and mechanical systems projects.</i>	
Rent	397,340	476,559	432,278	466,328	461,000	461,000
					<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i>	
Utility Services	62,109	85,971	68,065	102,256	72,644	72,644
					<i>Includes solid waste disposal charges, water & sewer services.</i>	
Construction Services	53,569	0	30,467	1,994,821	418,871	418,871
					<i>Capital Repair Plan.</i>	
Other Purchased Services	198,411	258,477	174,685	193,690	170,640	170,640
					<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>	
Training & Conference	7,614	16,345	5,135	30,460	6,750	6,750
General Supplies	668,480	655,755	608,945	627,476	532,675	532,675
					<i>Janitorial & maintenance repair supplies; small equipment purchases.</i>	
Energy	2,187,227	2,615,009	2,040,085	2,525,556	2,457,077	2,457,077
					<i>Electricity, natural gas, gasoline.</i>	
Operating Supplies	448,431	479,475	471,429	586,207	468,765	468,765
					<i>Tires & automotive supplies, protective gear, repair supplies.</i>	
Other Operating Costs	6,252	91,045	25,809	81,096	79,395	79,395
					<i>Insurance claims, memberships & dues.</i>	
Total Operating Exps.	5,945,620	7,005,247	5,682,832	8,237,748	6,161,869	6,161,869
Capital Outlay	2,142,186	1,545,920	1,636,824	3,754,520	2,014,765	2,014,765
Total Expenditures	13,565,973	14,277,296	12,979,326	17,874,887	14,059,253	14,059,253
Cost-Sharing Expenses	3,092,686	1,730,274	1,921,856	3,912,139	3,989,109	3,989,109
Contra-Expenses	(7,781,437)	(7,801,021)	(7,565,704)	(10,076,572)	(9,899,666)	(9,899,666)
REVENUES	1,351,653	1,301,600	1,144,835	1,223,500	1,264,600	1,264,600
Positions: FT/PT	138	136	136	136	136	136

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 Adopted budget reflects a 1.7% (\$17,392) decrease in County dollars. The budget annualizes current year performance adjustments.

Decreases in the budget are due to a lower estimate for unemployment benefits and maintaining most of the mid-year reductions made in FY 09.

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 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 09-10 Continuation <u>Recommend</u>	<u>Adopted</u>
Personnel Management	961,299	1,031,507	961,370	1,029,430	1,013,755	1,013,755
In-Service Training	7,115	13,430	8,782	15,250	13,790	13,790
Total	<u>968,414</u>	<u>1,044,937</u>	<u>970,152</u>	<u>1,044,680</u>	<u>1,027,545</u>	<u>1,027,545</u>

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

In-Service Training provides a comprehensive training program for supervisors and department heads. Provides training for employees on subjects such as Performance Appraisal, Interviewing Skills, Effective Writing, Stress Stress Management Working styles; provides facilitation skills to County departments.

Human Resources

	FY 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>	FY 09-10 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>		
EXPENDITURES						
Personal Services						
Salaries & Wages	622,306	610,779	621,531	622,010	622,010	622,010
Employee Benefits	191,042	236,658	187,607	214,790	214,790	214,790
					<i>Includes unemployment expenses.</i>	
Total Personal Services	813,348	847,437	809,138	836,800	836,800	836,800
Operating Expenditures						
Professional Fees	55,417	56,450	47,903	56,450	53,500	53,500
					<i>Contracts for the County's Employee Assistance Program; pre-employment drug screens, psychological exams & physicals.</i>	
Maintenance Service	0	150	130	150	150	150
Rent	60	0	820	950	950	950
Other Purchased Services	38,130	50,500	43,931	52,000	52,000	52,000
					<i>Insurance premiums; criminal & drivers license checks; COBRA Admin. Contract; Flex Program Administration contract .</i>	
Training & Conference	12,491	23,320	15,900	22,355	17,600	17,600
General Supplies	10,784	8,300	6,292	9,750	8,600	8,600
					<i>Office supplies; small equipment; books & subscriptions.</i>	
Operating Supplies	22,513	32,800	26,898	34,830	33,550	33,550
					<i>Employee service awards.</i>	
Other Operating Costs	15,671	25,980	19,140	26,395	24,395	24,395
					<i>Tuition reimbursement; membership & dues; insurance claims.</i>	
Contingency	0	0	0	5,000	0	0
Total Operating Exps.	155,066	197,500	161,014	207,880	190,745	190,745
Total Expenditures	<u>968,414</u>	<u>1,044,937</u>	<u>970,152</u>	<u>1,044,680</u>	<u>1,027,545</u>	<u>1,027,545</u>
Cost-Sharing Expenses	191,409	194,961	203,092	210,310	210,310	210,310
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>27</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	12/0	11/0	11/0	11/0	11/0	11/0

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 down for FY 10 by \$16,730, or 14.6%.

The County's share of the Purchasing Department's budget is 24.27% versus 23.43% for FY 09. 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.

PERFORMANCE MEASURES

	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 ESTIMATE
County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Formal Bids	62	70	70
Written Quotes	52	60	60
Purchase Orders	3,317	3,000	3,000
Requisitions	2,576	2,800	2,800
M/WBE Pre-Bid Conferences	28	30	30
# of Surplus Property Transactions:			
Live equipment auctions	3	2	2
Sealed bid auctions	2	0	0
On-line auctions	132	100	100

PROGRAM SUMMARY

	FY 07-08 Prior Year Actual	FY 08-09 Current Year Original Estimate		FY 09-10 Request	FY 09-10 Continuation Recommend	FY 09-10 Adopted
Purchasing	559,834	528,800	508,615	418,980	418,980	418,980
County Share	139,228	114,870	110,140	98,140	98,140	98,140

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

	FY 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 09-10 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>						
Payments T/O Agencies	139,228	114,870	110,140	98,140	98,140	98,140
Total Expenditures	<u>139,228</u>	<u>114,870</u>	<u>110,140</u>	<u>98,140</u>	<u>98,140</u>	<u>98,140</u>
<u>REVENUES</u>						
City	420,606	413,930	398,475	320,840	320,840	320,840
County	139,228	114,870	110,140	98,140	98,140	98,140
Total Revenues	<u>559,834</u>	<u>528,800</u>	<u>508,615</u>	<u>418,980</u>	<u>418,980</u>	<u>418,980</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 \$49,357 in expenditures. This increase is due to annualizing employee performance, health benefits, on-line law reference services and insurance premiums.

PERFORMANCE MEASURES

	FY 2008 <u>ACTUAL</u>	FY 2009 <u>ESTIMATE</u>	FY 2010 <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.			
Legal Proceedings	30,000	30,010	30,020
Advice and Opinions	23,000	23,025	23,075
Legal Documents	80,000	80,020	90,000

PROGRAM SUMMARY

	FY 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>		FY 09-10 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
Attorney	609,426	633,576	604,807	664,522	662,522
Attorney - Social Services	524,928	528,004	550,903	554,411	551,411
Total	<u>1,134,354</u>	<u>1,161,580</u>	<u>1,155,710</u>	<u>1,218,933</u>	<u>1,213,933</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

	FY 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u> <u>Estimate</u>		FY 09-10 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>					
<i>Personal Services</i>					
Salaries & Wages	873,690	886,817	896,554	932,202	932,202
Employee Benefits	204,199	215,753	210,405	228,773	228,773
<i>Total Personal Services</i>	<i>1,077,889</i>	<i>1,102,570</i>	<i>1,106,959</i>	<i>1,160,975</i>	<i>1,160,975</i>
<i>Operating Expenditures</i>					
Professional Fees	4,329	4,000	3,923	4,000	4,000
Maintenance Service	64	170	70	170	170
Rent	4,100	4,680	4,680	4,200	4,200
Other Purchased Services	8,480	11,182	9,782	11,610	11,610
Training & Conference	8,634	14,919	8,500	14,919	11,919
General Supplies	13,290	11,343	10,813	11,343	9,343
Operating Supplies	0	148	148	148	148
Other Operating Costs	17,568	12,568	10,835	11,568	11,568
<i>Total Operating Exps.</i>	<i>56,465</i>	<i>59,010</i>	<i>48,751</i>	<i>57,958</i>	<i>52,958</i>
Total Expenditures	<u>1,134,354</u>	<u>1,161,580</u>	<u>1,155,710</u>	<u>1,218,933</u>	<u>1,213,933</u>
Cost-Sharing Expenses	49,542	50,668	46,236	49,840	49,840
Contra-Expenses	(541,967)	(538,350)	(557,249)	(561,937)	(558,937)
					<i>Social Services' Attorneys and Paralegal charge back.</i>
<u>REVENUES</u>	<u>197</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

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 2010 Adopted budget increases by \$10,852 or 1%. This increase is for normal increases in Personal Services. All other operating expenses are recommended at the CYO.

Personal Services includes bi-weekly board compensation for seven (7) Commissioners. For more information on Commissioner compensation see the Budget Ordinance in the back of the Adopted budget document.

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 07-08	FY 08-09		FY 09-10		
	Prior Year	Current Year		Continuation		
	Actual	Original	Estimate	Request	Recommend	Adopted
County Comm. & Manager	1,079,416	1,044,711	1,013,039	1,055,563	1,055,563	1,055,563

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 07-08 Prior Year <u>Actual</u>	FY 08-09 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 09-10 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES						
Personal Services						
Salaries & Wages	802,332	734,452	738,595	757,405	757,405	757,405
Employee Benefits	162,158	162,582	138,099	150,481	150,481	150,481
Total Personal Services	964,490	897,034	876,694	907,886	907,886	907,886
Operating Expenditures						
Professional Fees	0	3,400	0	3,400	3,400	3,400
Maintenance Service	0	600	0	600	600	600
Rent	528	150	275	150	150	150
Other Purchased Services	32,537	40,100	35,550	40,100	40,100	40,100
						<i>Advertising, videotape briefings & meetings, laser fiche and insurance premiums.</i>
Training & Conference	41,738	58,874	58,100	58,874	58,874	58,874
General Supplies	34,019	30,131	34,370	30,131	30,131	30,131
						<i>Office supplies, books & subscriptions, small equipment.</i>
Operating Supplies	81	4,210	1,000	4,210	4,210	4,210
Other Operating Costs	6,023	10,212	7,050	10,212	10,212	10,212
						<i>Insurance claims.</i>
Total Operating Exps.	114,926	147,677	136,345	147,677	147,677	147,677
Total Expenditures	<u>1,079,416</u>	<u>1,044,711</u>	<u>1,013,039</u>	<u>1,055,563</u>	<u>1,055,563</u>	<u>1,055,563</u>
Cost-Sharing Expenses	102,016	78,869	95,550	83,790	83,790	83,790
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>(3)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	8/0	6/1	6/1	6/1	6/1	6/1

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

Debt expenditures are up \$4,039,004, or 8.7% for FY 10. A major portion of the increase is attributable to debt service that is eligible to be paid for by revenue from the State lottery. Therefore, due to the increase in use of the revenue from the State lottery and a newly approved 2008 Education Debt Leveling Plan (EDLP), overall County dollars increased by only \$330,578, or 0.9%.

The new 2008 EDLP covers all the debt service for the bonds approved in the November 2008 referendum for the Winston Salem/County Schools and Forsyth Technical Community College. The first payment (\$1,147,917) is for the debt service on \$36.25 million of the voter approved \$62.15 million. However, the revenue from the Education Debt Leveling Plan that covers this payment is included in FY 10 property tax revenue & is not shown under the Debt Service department.

FY 10 also includes the first year of principal payments on the 2008 2/3rds Bonds, 2008 Refunding Bonds and the 2009 Installment Purchase of Information Systems equipment.

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

		FY 07-08	FY 08-09		FY 09-10		
		Prior Year	Current Year		Continuation		
		<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
General Obligation Bonds		31,938,434	37,199,660	35,453,876	41,386,872	41,386,872	41,296,098
Installment Purchases		540,390	615,249	646,360	714,343	714,343	714,343
Certificates of Participation		8,692,408	8,783,788	8,561,156	8,627,260	8,627,260	8,627,260
Total		41,171,232	46,598,697	44,661,392	50,728,475	50,728,475	50,637,701
Debt By Service Area:							
	09-10%						
Animal Control	0.77%	409,130	398,691	398,691	388,252	388,252	388,252
Emergency Communication	3.68%	2,175,799	2,323,625	2,100,993	1,867,160	1,867,160	1,867,160
EMS	0.06%	33,455	33,021	33,021	32,627	32,627	32,627
Sheriff Administration	1.22%	617,928	617,993	617,993	619,187	619,187	619,187
Jail	9.10%	4,620,746	4,734,090	4,734,090	4,615,819	4,615,819	4,615,819
Courts	0.85%	429,043	429,225	429,225	432,511	432,511	432,511
Total Public Safety	15.68%	8,286,101	8,536,645	8,314,013	7,955,556	7,955,556	7,955,556
Health	0.15%	75,720	74,737	74,737	73,846	73,846	73,846
Social Services	2.59%	1,307,110	1,311,800	1,311,800	1,311,590	1,311,590	1,311,590
Youth Services	0.10%	52,403	51,066	51,066	49,729	49,729	49,729
Total Health/Social Svcs.	2.83%	1,435,233	1,437,603	1,437,603	1,435,165	1,435,165	1,435,165
Forsyth Tech	4.93%	1,812,659	2,471,658	2,471,658	2,498,455	2,498,455	2,498,455
Schools	67.33%	24,831,313	29,252,859	27,517,189	34,157,898	34,157,898	34,067,124
Total Education	72.26%	26,643,972	31,724,517	29,988,847	36,656,353	36,656,353	36,565,579
Library	0.39%	203,317	200,677	200,677	198,285	198,285	198,285
Parks	2.12%	1,296,720	1,240,226	1,233,872	1,073,350	1,073,350	1,073,350
Total Culture & Rec.	2.51%	1,500,037	1,440,903	1,434,549	1,271,635	1,271,635	1,271,635
Technology	0.91%	455,337	565,947	597,058	460,552	460,552	460,552
General Services	0.95%	479,103	480,507	480,507	481,094	481,094	481,094
Administration/Other	4.87%	2,371,449	2,412,575	2,408,815	2,468,120	2,468,120	2,468,120
Total Admin./Other	6.72%	3,305,889	3,459,029	3,486,380	3,409,766	3,409,766	3,409,766
Total	100%	41,171,232	46,598,697	44,661,392	50,728,475	50,728,475	50,637,701

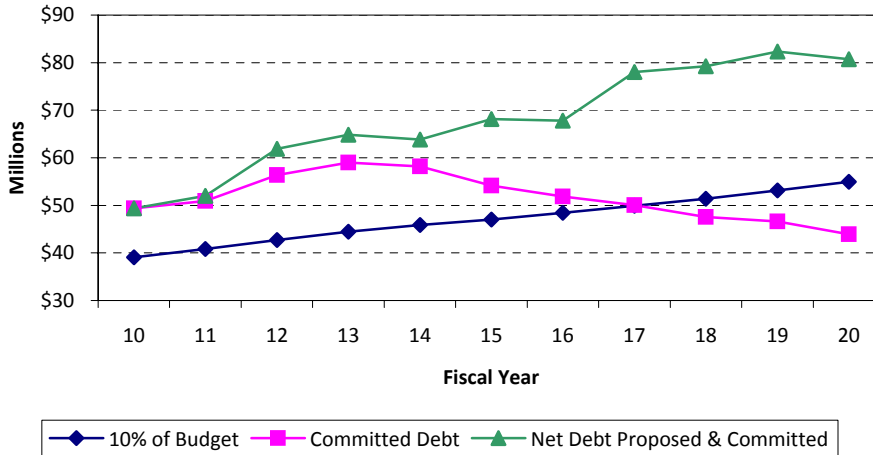
Debt Service

	FY 07-08	FY 08-09		FY 09-10		
	Prior Year <u>Actual</u>	Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<u>Long Term Debt</u>						
1997 School Bonds	922,950	0	0	0	0	0
1998 School Bonds	1,732,150	1,688,450	1,330,150	0	0	0
1999 School Bonds	1,304,888	1,274,513	982,350	0	0	0
1999 Refunding Bonds	1,582,160	2,297,960	2,297,960	3,417,050	3,417,050	3,417,050
2001 2/3rds Series	236,645	231,020	231,020	225,395	225,395	225,395
2002A Public Improvement	617,300	601,550	601,550	585,800	585,800	585,800
				<i>Animal Control, Youth Services, Tanglewood.</i>		
2002B Public Improvement	3,622,750	3,555,250	3,555,250	3,687,750	3,687,750	3,687,750
				<i>Schools, Forsyth Tech.</i>		
2003B Pub. Improve. Sch/FTCC	3,243,000	3,183,000	3,183,000	4,823,000	4,823,000	4,823,000
2003 Schools Equip. (5-yr)	795,000	774,375	774,375	0	0	0
2003A 2/3rds Bonds	711,313	845,063	845,063	72,063	72,063	72,063
				<i>Schools, Technology, Parks, Public Safety Technology.</i>		
2003A Refunding	1,022,669	988,219	988,219	2,147,056	2,147,056	2,147,056
				<i>Law Enforcement, Schools.</i>		
2003B Refunding	2,907,325	1,932,075	1,932,075	1,193,675	1,193,675	1,193,675
				<i>Law Enforcement, Schools, Parks, FTCC, Admin./Other.</i>		
2004 Refunding	2,383,900	3,288,750	3,288,750	3,224,425	3,224,425	3,224,425
				<i>Schools.</i>		
2004 Schools VRDB	1,922,387	2,500,191	1,585,000	2,155,581	2,155,581	2,064,807
				<i>Variable rate School bonds; principal and interest.</i>		
2005A Refunding	4,532,750	4,281,000	4,281,000	2,031,750	2,031,750	2,031,750
				<i>1996 Refunding for Schools, Jail.</i>		
2006 School Bonds	1,346,000	1,330,000	1,330,000	1,314,500	1,314,500	1,314,500
				<i>Last of bonds for the 1995 School Bond Referendum.</i>		
2006 2/3rds Bonds	616,113	608,113	608,113	600,863	600,863	600,863
2004 Computer Equipment	78,270	153,129	153,129	0	0	0
1998 COPS	1,011,170	1,010,668	1,010,668	1,020,615	1,020,615	1,020,615
				<i>FTCC, Sheriff Admin., HOJ Phase I & II, Information Sys., General Services, Emergency Consoles, Tanglewood.</i>		
2001 COPS	2,298,513	2,302,125	2,302,125	2,303,000	2,303,000	2,303,000
				<i>Government Center, DSS, General Services, School Buildings & Warehouse, Computer Equipment.</i>		
2002 COPS	419,795	426,500	426,500	424,688	424,688	424,688
				<i>Emergency Communications.</i>		
2002 COPS (Dec)	1,749,042	1,842,632	1,620,000	1,698,219	1,698,219	1,698,219
				<i>Government Center, DSS, General Services Complex.</i>		
2005 Refunding COPS	2,032,375	2,039,800	2,039,800	2,039,800	2,039,800	2,039,800
2005 School COPS	1,181,513	1,162,063	1,162,063	1,140,938	1,140,938	1,140,938
2007A Schools/FTCC	1,036,781	2,211,125	2,211,125	2,171,813	2,171,813	2,171,813
2007B Schools VRDB	968,103	2,430,506	1,765,000	2,055,671	2,055,671	2,055,671
2006 Installment Purch (Equip)	285,046	285,046	285,046	285,046	285,046	285,046
2007 Installment Purch (Equip)	177,074	177,074	177,074	177,074	177,074	177,074
2007 FTCC Bonds	434,250	871,500	871,500	857,625	857,625	857,625
2008 School Bonds	0	2,000,000	2,156,953	6,116,531	6,116,531	6,116,531
2008 2/3rds Bonds	0	307,000	277,559	794,094	794,094	794,094
2008 Installment Purch (Equip)	0	0	31,111	62,223	62,223	62,223
2008 Refunding Bonds	0	0	357,864	2,764,313	2,764,313	2,764,313
2009 Installment Purch (Equip)	0	0	0	190,000	190,000	190,000
2009 Educational Facilities Bonds	0	0	0	1,147,917	1,147,917	1,147,917
Total Expenditures	<u>41,171,232</u>	<u>46,598,697</u>	<u>44,661,392</u>	<u>50,728,475</u>	<u>50,728,475</u>	<u>50,637,701</u>
REVENUE	<u>4,584,249</u>	<u>9,140,047</u>	<u>8,713,897</u>	<u>11,700,556</u>	<u>11,700,556</u>	<u>11,700,556</u>

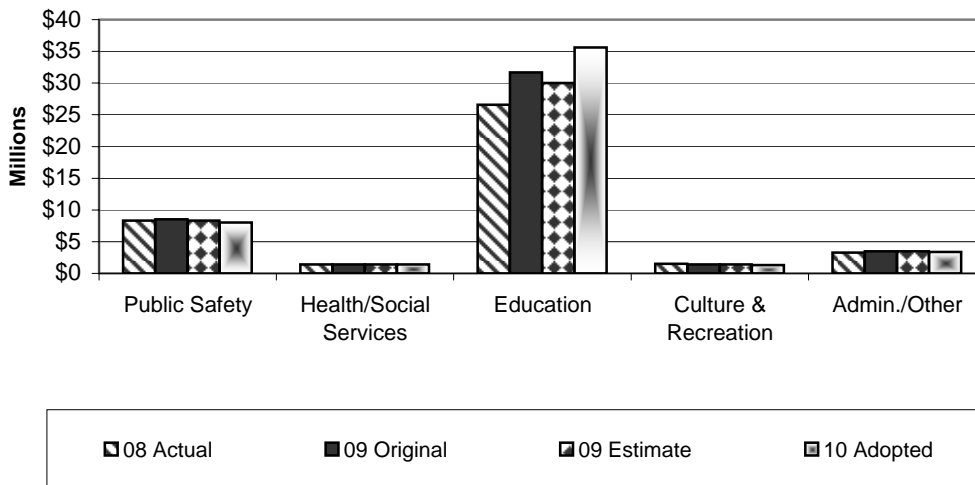
Debt Service

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 219. The chart below compares committed, proposed & total projected long-term debt service to projected budgets for Fiscal Years 2010 through 2020. 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 2009 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,					
2010	29,706,244	20,493,076	75,000	-	50,274,320
2011	28,722,267	19,835,003	-	-	48,557,270
2012	31,108,059	18,606,900	-	-	49,714,959
2013	31,738,862	17,275,977	-	-	49,014,839
2014	32,515,537	15,980,679	-	-	48,496,216
2015	30,095,000	14,652,360	-	-	44,747,360
2016	29,215,000	13,449,185	-	-	42,664,185
2017	29,010,000	12,131,393	-	-	41,141,393
2018	28,045,000	10,836,956	-	-	38,881,956
2019	28,265,000	9,556,833	-	-	37,821,833
2020	27,185,000	8,296,948	-	-	35,481,948
2021	27,025,000	7,093,338	-	-	34,118,338
2022	27,225,000	5,869,916	-	-	33,094,916
2023	27,440,000	4,691,681	-	-	32,131,681
2024	23,050,000	3,591,571	-	-	26,641,571
2025	23,035,000	2,539,655	-	-	25,574,655
2026	22,100,000	1,587,988	-	-	23,687,988
2027	12,620,000	653,012	-	-	13,273,012
2028	4,000,000	230,375	-	-	4,230,375
2029	850,000	40,375	-	-	890,375
TOTAL	492,950,969	187,413,220	75,000		680,439,189

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>
2,728,488,000	492,950,969	2,235,537,031