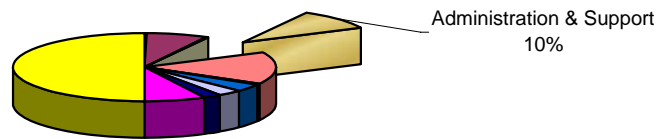
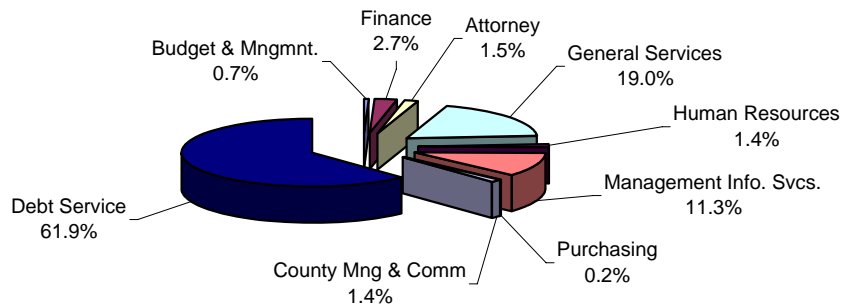


Administration & Support Service Area

FY 2009 Total County



FY 2009 Administration & Support County Dollars - \$75,294,161



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:

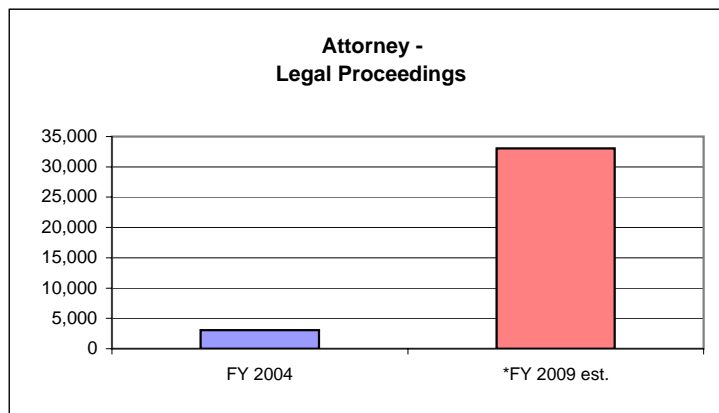
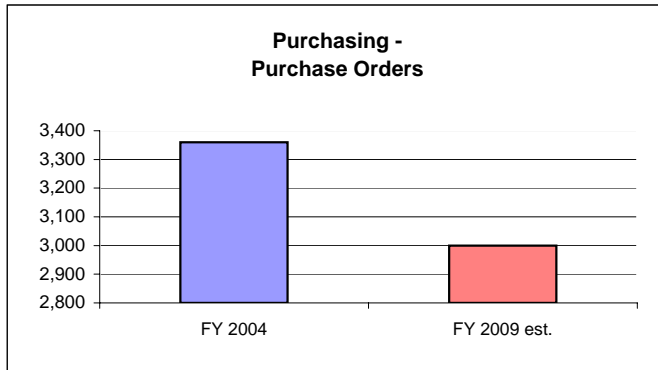
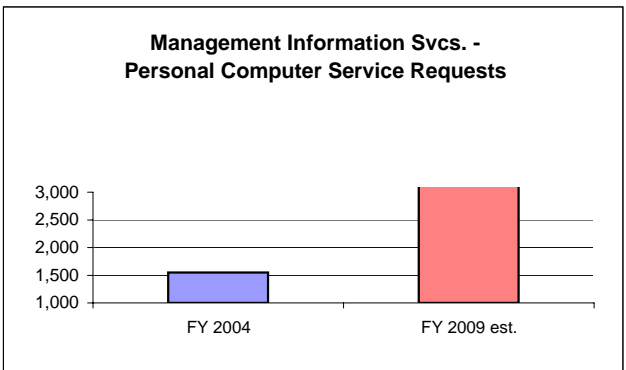
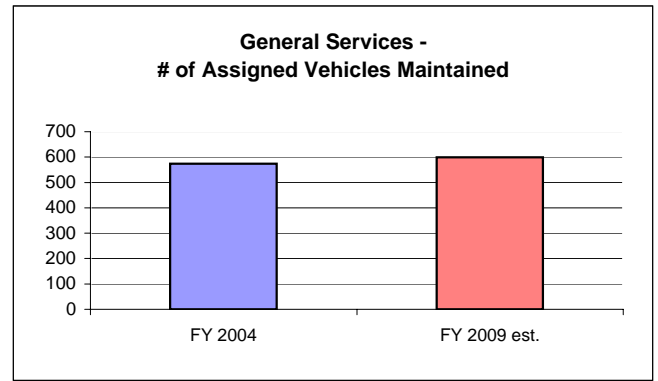
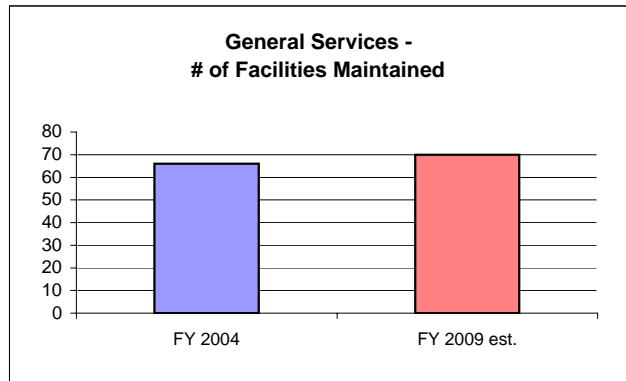
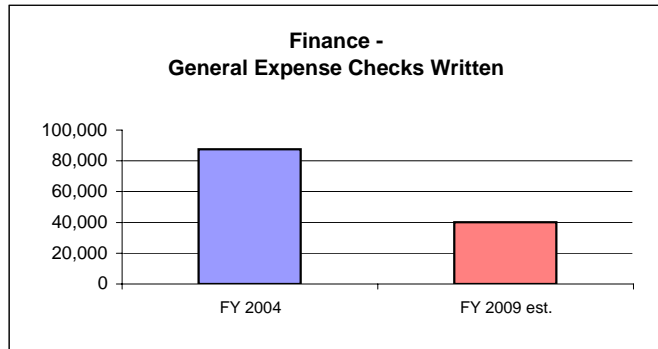
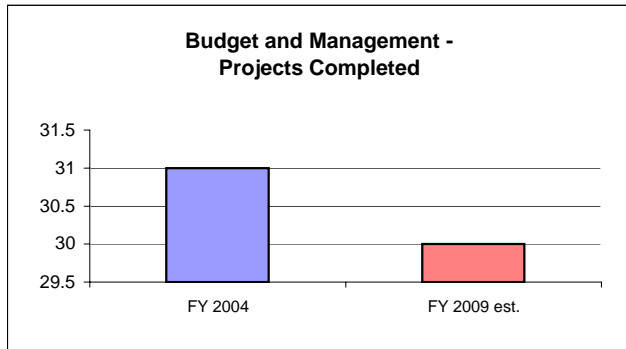
- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14-16% of the subsequent yr's budget.
- c. Annually updating projections of revenues, 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 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 proejctions 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 08 estimates now include all child support enforcement & juvenile court cases prosecuted by the County Attorney's Office on behalf of DSS.

Forsyth County Personnel By Administration & Support Service Area

	FY 06-07	FY 07-08		FY 08-09		
	Prior Year	Current Year		Continuation		
	Actual	Original	Estimate	Request	Recommend	Adopted
Budget & Management						
Full	6	6	6	6	6	6
Part	0	0	0	0	0	0
Finance						
Full	23	23	23	23	23	22
Part	0	0	0	0	0	0
General Services						
Full	138	138	138	141	138	136
Part	0	0	0	0	0	0
Management Information Services						
Full	69	69	69	69	69	66
Part	0	0	0	0	0	0
Human Resources						
Full	12	12	12	13	12	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	8	8	8	8	6
Part	0	0	0	0	0	2
TOTAL SERVICE AREA - FT	269	269	269	273	269	260
TOTAL SERVICE AREA - PT	0	0	0	0	0	2

Changes In Staffing Levels For Administration and Support Service Area

Finance

1FT Internal Audit position deleted.

Human Resources

1FT Sr. HR Consultant position deleted.

MIS

Deletion of 1FT System Analyst and 2FT Senior Office Assistant positions.

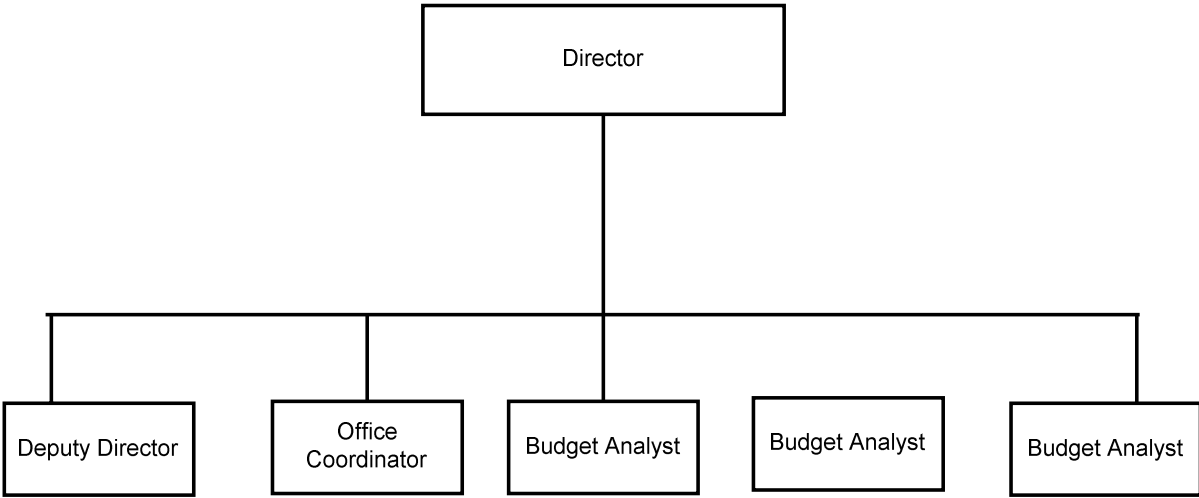
General Services

1FT Executive Housekeeper position & 1FT Facilities Engineer position deleted.

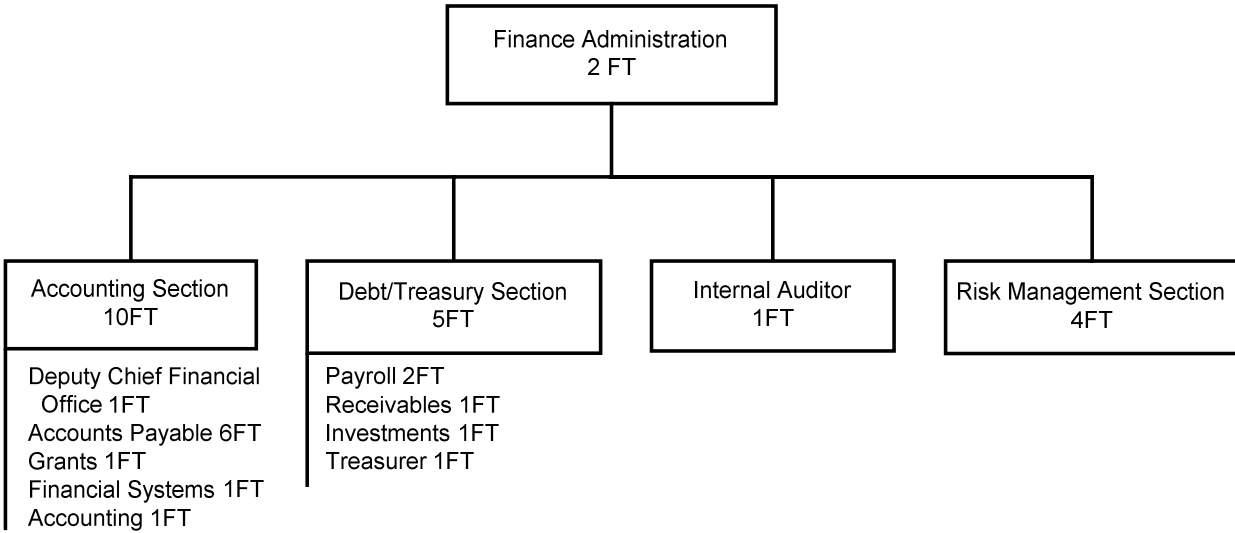
County Commissioners & Manager

1FT Deputy Clerk/Special Asst. reduced to PT; 1FT Deputy Clerk position deleted; 1PT Summer Intern added.

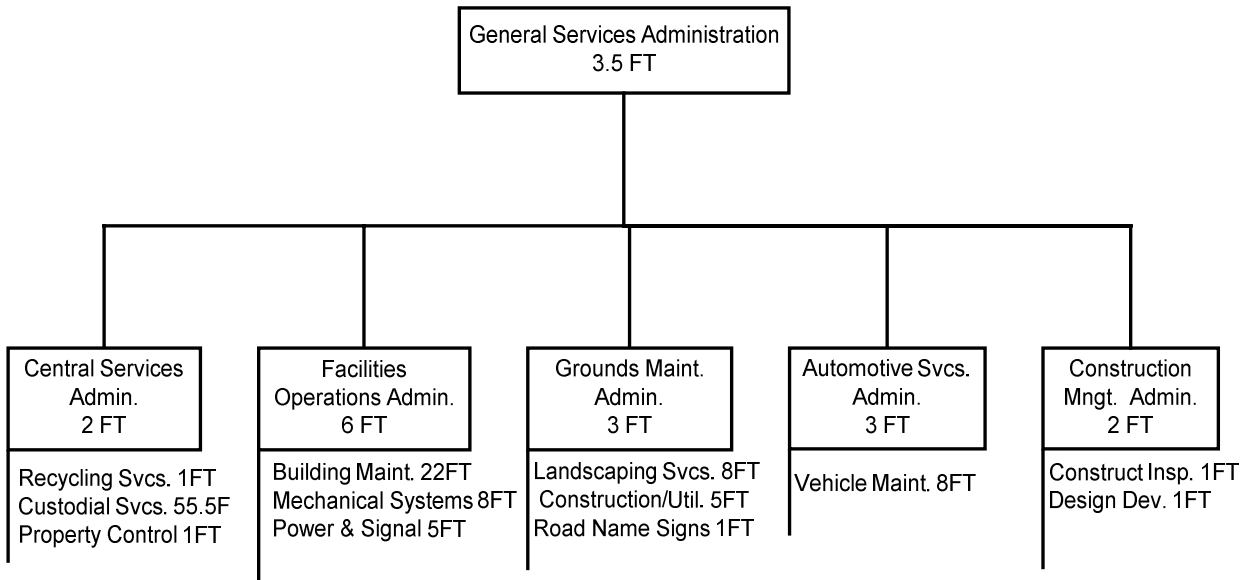
Budget & Management



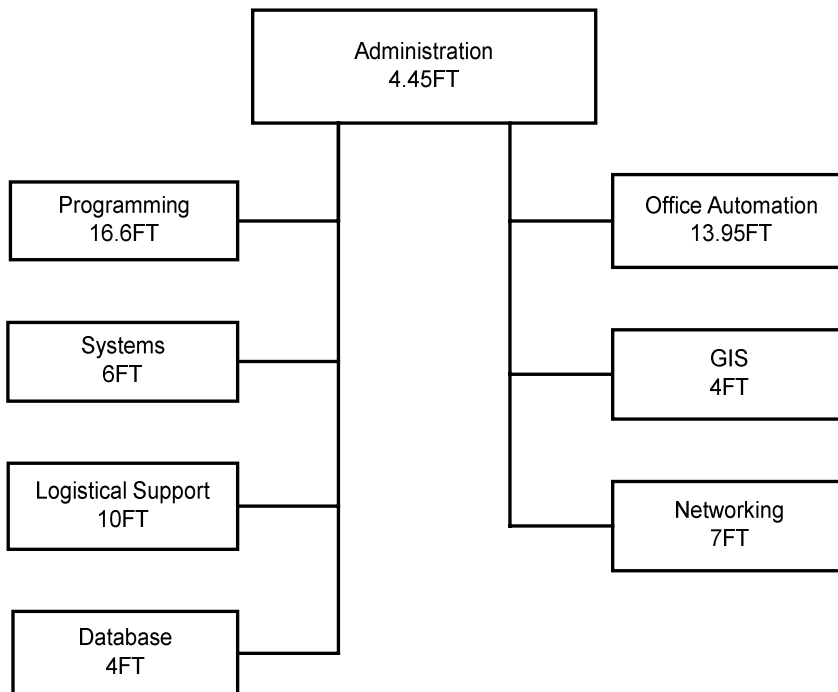
Finance Department



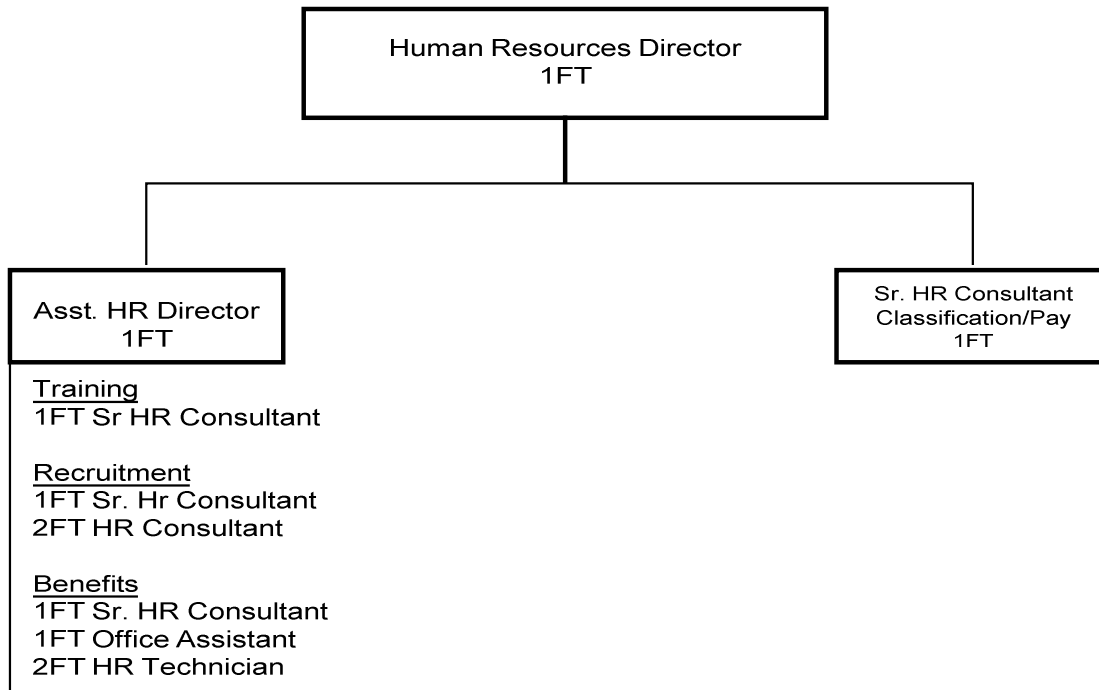
General Services Department



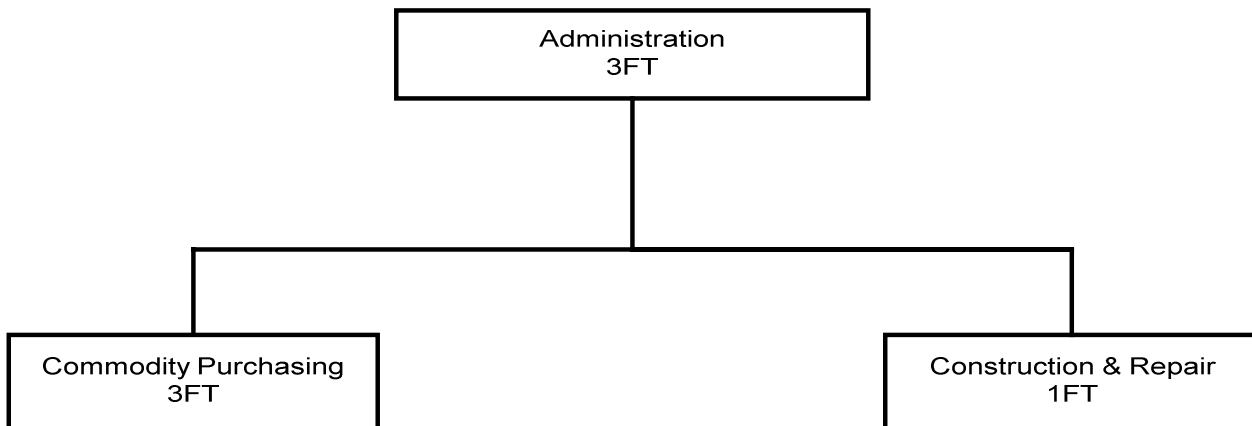
Management Information Services



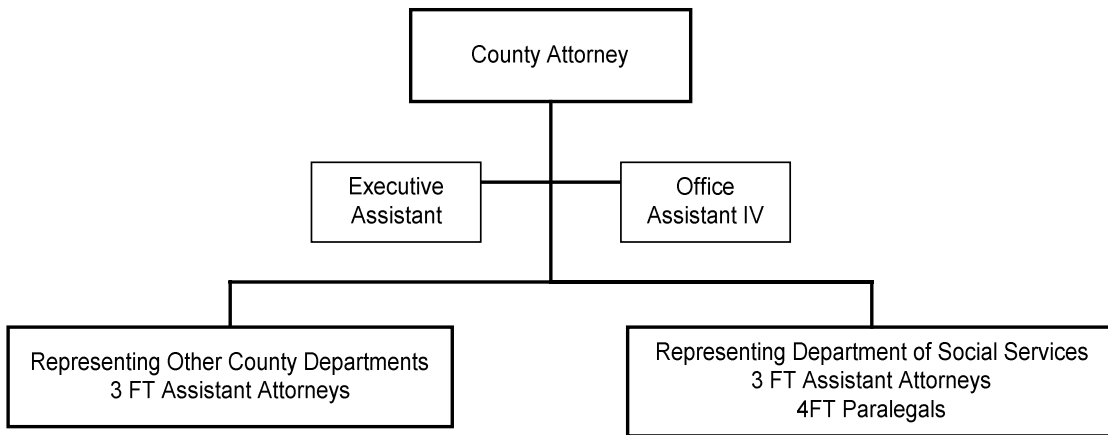
Human Resources Department



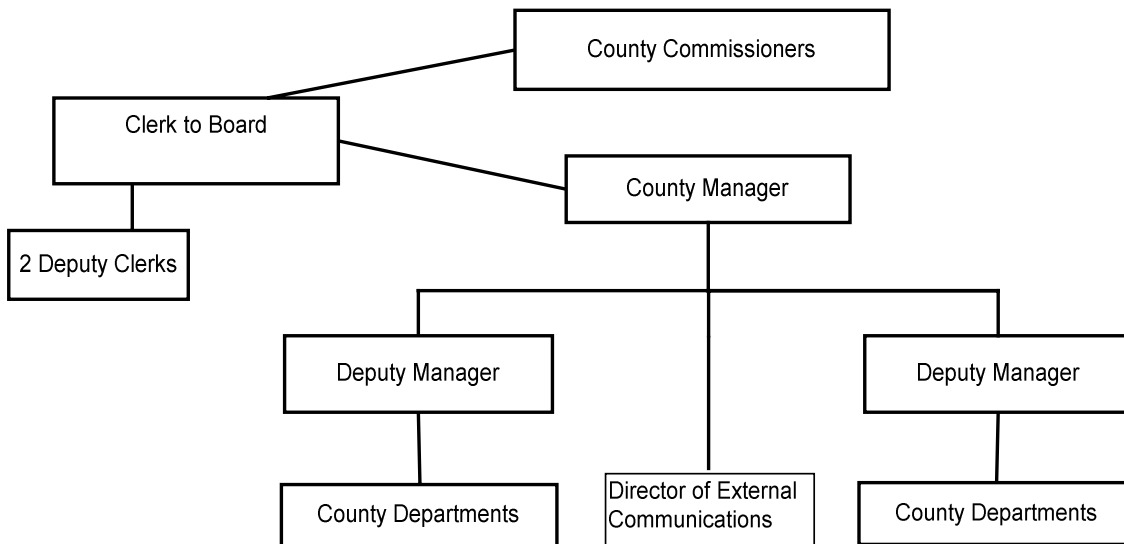
Purchasing Department



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 09 includes an increase of \$20,223, or 4.15%.

Personal Services account for the increase (\$25,809), while there are decreases in Insurance Premiums (\$137), travel (\$4,870), and Claims (\$579).

PERFORMANCE MEASURES

	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 ESTIMATE
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	31	35	30
GFOA Certificate Received	Y	Y	Y
Level of Service Report Updated	Y	Y	Y
Estimated Year End Expenditures & Revenues Within 2% of Actuals			
Expenditures	1.40%	1.5%	1.5%
Revenues	1.00%	1.5%	1.5%

PROGRAM SUMMARY

	FY 06-07 Prior Year Actual	FY 07-08 Current Year Original Estimate		FY 08-09 Continuation Request Recommend	Adopted
Budget & Management	453,467	486,425	498,222	506,648	506,648

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 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>		FY 08-09 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>					
<i>Personal Services</i>					
Salaries & Wages	364,616	379,886	395,368	399,598	399,598
Employee Benefits	79,276	86,943	86,816	93,040	93,040
<i>Total Personal Services</i>	<i>443,892</i>	<i>466,829</i>	<i>482,184</i>	<i>492,638</i>	<i>492,638</i>
<i>Operating Expenditures</i>					
Professional Fees	595	600	600	600	600
Maintenance Service	20	0	0	0	0
Other Purchased Services	779	1,437	1,308	1,300	1,300
Training & Conference	5,956	12,120	12,120	7,250	7,250
General Supplies	1,652	2,360	1,510	2,360	2,360
Other Operating Costs	593	3,079	500	2,500	2,500
<i>Total Operating Exps.</i>	<i>9,595</i>	<i>19,596</i>	<i>16,038</i>	<i>14,010</i>	<i>14,010</i>
				<i>Fee to submit document to GFOA.</i>	
				<i>Insurance premiums.</i>	
				<i>Insurance claims, memberships & dues.</i>	
Total Expenditures	<u>453,487</u>	<u>486,425</u>	<u>498,222</u>	<u>506,648</u>	<u>506,648</u>
Cost-Sharing Expenses	40,171	40,355	45,265	48,239	48,240
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	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 budget-to-budget decrease of 1% (\$19,988). The decrease is due to the elimination of 1FT Internal Audit position as well as reductions in various operating accounts.

PERFORMANCE MEASURES

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ESTIMATE</u>	<u>FY 2009 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	40,105	40,100	40,100
ACH/Wire	2,089	2,600	2,750
Payroll	55,909	58,500	60,000
Non-Bond Investment Portfolio Earnings (All Funds)	\$5,058,000	\$5,420,000	\$5,020,000
Audits Performed			
Audits	9	7	7
Follow-ups	1	0	1
Special Projects	1	3	1

PROGRAM SUMMARY

	<u>FY 06-07 Prior Year Actual</u>	<u>FY 07-08 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 08-09 Continuation Recommend</u>	<u>Adopted</u>
Finance	1,786,753	2,087,182	2,046,969	2,138,589	2,138,589	2,067,194

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 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>		FY 08-09 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>	
EXPENDITURES						
Personal Services						
Salaries & Wages	1,130,986	1,174,460	1,212,314	1,257,528	1,257,528	1,209,230
Employee Benefits	271,226	299,450	297,016	325,871	325,871	313,232
Total Personal Services	1,402,212	1,473,910	1,509,330	1,583,399	1,583,399	1,522,462
Operating Expenditures						
Professional Fees	155,444	257,500	238,791	202,500	202,500	195,000
	<i>Includes sales tax audit, bond issuance costs, actuarial study, arbitrage rebate/tax services.</i>					
Maintenance Service	0	2,500	0	2,500	2,500	2,500
Rent	0	0	50	0	0	0
Other Purchased Services	186,306	262,314	239,579	263,250	263,250	263,250
	<i>Cost allocation plan; benefits brokerage contract; financial system software maintenance; bank service; insurance premiums.</i>					
Training & Conference	23,009	46,925	33,000	46,925	46,925	43,967
	<i>Certification training; GFOA & performance users conference; other specialized training for staff.</i>					
General Supplies	14,543	19,000	19,529	19,000	19,000	19,000
	<i>Office supplies; books & subscriptions; small equipment.</i>					
Operating Supplies	529	6,000	500	6,000	6,000	6,000
	<i>Audio-visual & training supplies for risk management safety training.</i>					
Other Operating Costs	4,710	19,033	6,190	15,015	15,015	15,015
	<i>Insurance claims; memberships & dues.</i>					
Total Operating Exps.	384,541	613,272	537,639	555,190	555,190	544,732
Total Expenditures	<u>1,786,753</u>	<u>2,087,182</u>	<u>2,046,969</u>	<u>2,138,589</u>	<u>2,138,589</u>	<u>2,067,194</u>
Cost-Sharing Expenses	170,538	162,252	190,533	160,345	160,345	160,345
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>207,282</u>	<u>60,000</u>	<u>188,659</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Positions:FT/PT	23/0	23/0	23/0	23/0	23/0	22/0
	<i>Delete 1FT Internal Audit position.</i>					

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

FY 09 County dollars decreased \$593,790 or 4%.

Major increases include \$454,844 for fuel expenses and \$70,191 for personnel expenses.

Major decreases include \$390,300 for various vehicle & equipment replacements and \$393,107 for the Capital Repair Plan. Two major projects at the Hall of Justice were moved to a Capital Project Fund rather than the General Fund.

Revenues increased \$80,900 primarily due to State reimbursement for local courts expenses.

All other increases and decreases net to a decrease of \$177,472.

PERFORMANCE MEASURES

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ESTIMATE</u>	<u>FY 2009 ESTIMATE</u>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Maintain avg. completion time of facility work orders to less than 48 hrs. (if parts available)	90%	90%	90%
# Facilities	68	70	70
Square Footage - Active	2,881,478	2,917,478	2,917,478
Square Footage - Vacant	197,171	197,171	197,171
Road Name Signs	575	257	250
Assigned Fleet Vehicles*	597	597	599
*Does not include vehicles for CenterPoint. Sq. Footage Active: Adds Fleet, Animal Control, ROD. Sq. Footage Vacant: Adds old Fleet facility, old Animal Control.			

PROGRAM SUMMARY

	<u>FY 06-07 Prior Year Actual</u>	<u>FY 07-08 Current Year</u>		<u>FY 08-09 Continuation</u>		<u>Adopted</u>
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Automotive Services	5,415,731	4,525,513	5,299,967	5,288,998	4,761,107	4,653,354
Central Services	2,370,402	2,507,230	2,389,084	2,621,486	2,537,261	2,395,183
Construction Management	264,915	311,216	296,372	377,089	329,753	306,919
Facilities Operations	2,954,004	3,335,655	3,376,250	3,539,781	3,484,374	3,313,732
Grounds Maintenance	1,029,174	1,331,172	1,108,564	1,395,549	1,257,856	1,220,900
Facility Expenses	1,806,573	2,779,400	2,543,558	3,656,489	2,436,102	2,387,208
Total	<u>13,840,799</u>	<u>14,790,186</u>	<u>15,013,795</u>	<u>16,879,392</u>	<u>14,806,453</u>	<u>14,277,296</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 06-07 Prior Year Actual	FY 07-08 Current Year Original	Estimate	Request	FY 08-09 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	4,023,016	4,224,982	4,128,896	4,390,404	4,334,419	4,243,546
Employee Benefits	1,282,655	1,430,956	1,336,016	1,533,937	1,514,146	1,482,583
Board Compensation	0	0	900	0	0	0
Total Personal Services	5,305,671	5,655,938	5,465,812	5,924,341	5,848,565	5,726,129
Operating Expenditures						
Professional Fees	824,693	880,853	953,260	994,878	948,678	814,475
						<i>Custodial and security services; legal and engineering fees.</i>
Maintenance Service	996,554	2,017,235	1,507,842	2,668,227	1,635,192	1,512,136
						<i>Capital Repair Plan, janitorial services, building and mechanical systems projects.</i>
Rent	373,074	448,809	437,192	482,906	480,431	476,559
						<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i>
Utility Services	59,825	77,721	65,031	86,971	86,971	85,971
						<i>Includes solid waste disposal charges, water & sewer services.</i>
Construction Services	11,959	0	14,000	0	0	0
Other Purchased Services	285,956	310,254	270,334	290,179	269,701	258,477
						<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>
Training & Conference	19,204	30,955	18,150	49,201	30,955	16,345
General Supplies	715,292	705,923	697,718	829,614	706,910	655,755
						<i>Janitorial & maintenance repair supplies; small equipment purchases.</i>
Energy	1,782,325	2,122,418	2,223,308	2,707,809	2,617,109	2,615,009
						<i>Electricity, natural gas, gasoline.</i>
Operating Supplies	444,843	496,167	450,781	571,451	497,761	479,475
						<i>Tires & automotive supplies, protective gear, repair supplies.</i>
Other Operating Costs	42,461	107,693	53,815	91,965	91,645	91,045
						<i>Insurance claims, memberships & dues.</i>
Total Operating Exps.	5,556,186	7,198,028	6,691,431	8,773,201	7,365,353	7,005,247
Capital Outlay	2,978,942	1,936,220	2,856,552	2,197,845	1,592,535	1,545,920
Total Expenditures	13,840,800	14,790,186	15,013,795	16,895,387	14,806,453	14,277,296
Cost-Sharing Expenses	2,795,011	2,872,718	2,598,100	1,730,274	1,730,274	1,730,274
Contra-Expenses	(7,100,500)	(8,199,936)	(7,672,364)	(7,933,134)	(7,901,021)	(7,901,021)
REVENUES	1,211,783	1,220,700	1,328,300	1,246,860	1,301,600	1,301,600
Positions: FT/PT	138/0	138/0	138/0	141/0	138/0	138/0

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 \$351,658. Included in the budget is continued replacement of computer equipment for county departments. However, three positions were deleted for a full year and one position will be deleted in November. These position cuts and some reductions in operating expenses were made in the Adopted budget. The total reduction is \$345,361.

Revenues are up \$1,000 due to a slight increase in mailroom usage.

PERFORMANCE MEASURES

	FY 2007 <u>ACTUAL</u>	FY 2008 <u>ESTIMATE</u>	FY 2009 <u>ESTIMATE</u>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Personal Computers Hotline Requests	2,181	3,624	3,715
# of County Employees Trained	738	1,363	1,000
Maintain Network Uptime	99.9%	99.9%	99.9%
# of PC Workstations	1,723	1,795	1,849
Central Data Storage (In Terabytes)	14.5	16.8	21.5

PROGRAM SUMMARY

	FY 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 08-09 Continuation <u>Recommend</u>	<u>Adopted</u>
Operations	2,299,196	2,415,548	2,341,050	3,808,732	2,278,912	2,177,441
Programming	1,280,223	1,425,873	1,377,926	1,473,736	1,498,096	1,430,507
Client Services	1,527,323	1,576,006	1,500,276	1,595,901	1,617,514	1,502,850
Computer Systems Supp.	265,114	342,245	276,930	356,844	362,797	289,840
Logistical Support	1,544,517	1,666,326	1,612,920	1,644,420	1,646,291	1,652,369
Networking	1,226,536	1,242,275	1,182,848	1,304,182	1,247,535	1,252,141
Training Center	89,545	161,613	178,870	170,052	172,444	173,080
Total	<u>8,232,454</u>	<u>8,829,886</u>	<u>8,470,820</u>	<u>10,353,867</u>	<u>8,823,589</u>	<u>8,478,228</u>

Operations operates the mainframe and other major computer equipment.

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

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

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

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

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

Training provides computer training to County employees.

Management Information Services

	FY 06-07 Prior Year Actual	FY 07-08 Current Year Original Estimate		FY 08-09 Continuation Request Recommend	Adopted	
EXPENDITURES						
Personal Services						
Salaries & Wages	3,616,876	3,769,763	3,672,585	3,867,178	3,867,178	3,634,845
Employee Benefits	862,181	952,111	904,001	1,018,524	1,018,524	973,271
Total Personal Services	4,479,057	4,721,874	4,576,586	4,885,702	4,885,702	4,608,116
Operating Expenditures						
Maintenance Service	519,230	660,700	555,450	700,400	671,050	651,050
				<i>Hardware maintenance for computer equipment.</i>		
Rent	333,495	349,132	341,700	365,600	349,132	349,132
				<i>Mail meter rental and copier rental agreement.</i>		
Construction Services	44,573	15,000	60,000	30,000	15,000	15,000
				<i>Wiring projects.</i>		
Other Purchased Services	1,005,281	1,118,898	1,023,823	1,391,240	1,126,440	1,120,440
				<i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges.</i>		
Training & Conference	43,682	50,000	40,020	50,000	50,000	43,000
				<i>Training & personal mileage.</i>		
General Supplies	982,816	1,119,608	972,113	1,566,425	1,096,410	1,064,635
				<i>Computer & printer replacement, postage, small equipment, repair supplies.</i>		
Operating Supplies	462,932	412,830	472,775	494,175	408,030	405,030
				<i>Software, paper, printer supplies, computer supplies.</i>		
Other Operating Costs	11,349	23,344	31,394	28,825	28,825	28,825
				<i>Winston net membership, memberships & dues, books & subscriptions, insurance claims.</i>		
Total Operating Exps.	3,403,358	3,749,512	3,497,275	4,626,665	3,744,887	3,677,112
Capital Outlay	350,039	358,500	396,959	841,500	193,000	193,000
				<i>Network equipment, server replacements, equipment & software for County departments.</i>		
Total Expenditures	<u>8,232,454</u>	<u>8,829,886</u>	<u>8,470,820</u>	<u>10,353,867</u>	<u>8,823,589</u>	<u>8,478,228</u>
Cost-Sharing Expenses	161,670	135,465	157,859	476,335	476,335	476,335
Contra-Expenses	(3,456,032)	(3,173,300)	(3,120,628)	(3,501,080)	(3,501,431)	(3,501,431)
REVENUES	<u>81,221</u>	<u>26,100</u>	<u>28,000</u>	<u>27,100</u>	<u>27,100</u>	<u>27,100</u>
Positions:FT/PT	69/0	69/0	69/0	69/0	69/0	66/0

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

This budget reflects a budget-to-budget increase of 5.4% (\$53,202). Annualizing current year market and performance adjustments and increase for employee insurance contract administration contribute to the increase.

1FT Sr. HR Consultant position is eliminated as part of overall management cost reductions.

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 06-07	FY 07-08		FY 08-09		
	Prior Year	Current Year		Continuation		
	Actual	Original	Estimate	Request	Recommend	Adopted
Personnel Management	875,744	978,325	980,744	1,103,807	1,068,507	1,031,507
In-Service Training	1,169	13,410	5,000	19,795	13,430	13,430
Total	<u>876,913</u>	<u>991,735</u>	<u>985,744</u>	<u>1,123,602</u>	<u>1,081,937</u>	<u>1,044,937</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 holidays; and service awards program; maintains employee and 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 Management Working styles; provides facilitation skills to County departments.

Human Resources

	FY 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>	FY 08-09 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>
<u>EXPENDITURES</u>			
<i>Personal Services</i>			
Salaries & Wages	567,214	589,420	622,943 647,779 647,779 610,779
Employee Benefits	184,250	221,207	198,969 244,358 236,658 236,658
			<i>Includes unemployment expenses.</i>
Total Personal Services	751,464	810,627	821,912 892,137 884,437 847,437
<i>Operating Expenditures</i>			
Professional Fees	48,129	57,950	57,260 56,450 56,450 56,450
			<i>Contracts for the County's Employee Assistance Program; pre-employment drug screens, psychological exams & physicals.</i>
Maintenance Service	0	150	0 150 150 150
Rent	0	0	60 0 0 0
Other Purchased Services	12,451	41,369	39,622 52,500 50,500 50,500
			<i>Insurance premiums; criminal & drivers license checks; COBRA Admin. Contract; Flex Program Administration contract .</i>
Training & Conference	6,065	18,860	14,504 23,825 23,320 23,320
			<i>Increase for County Administration Course at School of Government.</i>
General Supplies	17,269	8,100	9,494 30,920 8,300 8,300
			<i>Office supplies; small equipment; books & subscriptions.</i>
Operating Supplies	23,584	27,350	24,403 34,640 32,800 32,800
			<i>Employee service awards.</i>
Other Operating Costs	17,951	27,329	18,489 27,980 25,980 25,980
			<i>Tuition reimbursement; membership & dues; insurance claims.</i>
Contingency	0	0	0 5,000 0 0
Total Operating Exps.	125,449	181,108	163,832 231,465 197,500 197,500
Total Expenditures	<u>876,913</u>	<u>991,735</u>	<u>985,744</u> <u>1,123,602</u> <u>1,081,937</u> <u>1,044,937</u>
Cost-Sharing Expenses	211,484	205,815	204,368 194,961 194,961 194,961
Contra-Expenses	0	0	0 0 0 0
<u>REVENUES</u>	<u>240</u>	<u>0</u>	<u>27</u> <u>0</u> <u>0</u> <u>0</u>
Positions:FT/PT	12/0	12/0	12/0 12/0 12/0 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 09 by \$23,450.

The County's share of the Purchasing Department's budget is 23.43% versus 27.87% for FY 08. 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

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ESTIMATE</u>	<u>FY 2009 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	63	70	70
Written Quotes	85	150	200
Purchase Orders	3,050	3,000	3,000
Requisitions	2,560	3,000	3,000
M/WBE Pre-Bid Conferences	17	30	30
# of Surplus Property Transactions:			
Live equipment auctions	2	2	2
Sealed bid auctions	1	2	2
On-line auctions	6	8	8

PROGRAM SUMMARY

	<u>FY 06-07 Prior Year Actual</u>	<u>FY 07-08 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 08-09 Continuation Recommend</u>	<u>Adopted</u>
Purchasing	537,714	496,290	496,290	490,269	490,269	490,269
County Share	133,622	138,320	138,320	114,870	114,870	114,870

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 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 08-09 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>						
Payments T/O Agencies	133,622	138,320	138,320	114,870	114,870	114,870
Total Expenditures	<u>133,622</u>	<u>138,320</u>	<u>138,320</u>	<u>114,870</u>	<u>114,870</u>	<u>114,870</u>
<u>REVENUES</u>						
City	404,092	357,970	357,970	375,399	375,399	375,399
County	133,622	138,320	138,320	114,870	114,870	114,870
Total Revenues	<u>537,714</u>	<u>496,290</u>	<u>496,290</u>	<u>490,269</u>	<u>490,269</u>	<u>490,269</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 \$29,987 in expenditures. This increase is due to employee performance increases, health benefits, insurance claims, and contracts for music licenses.

PERFORMANCE MEASURES

	<u>FY 2007 ACTUAL</u>	<u>FY 2008 ESTIMATE</u>	<u>FY 2009 ESTIMATE</u>
These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Legal Proceedings	33,000	33,020	33,030
Advice and Opinions	25,000	25,200	25,250
Legal Documents	1,001,400	1,001,450	1,001,500

PROGRAM SUMMARY

	<u>FY 06-07 Prior Year Actual</u>	<u>FY 07-08 Current Year</u>		<u>FY 08-09 Continuation</u>		<u>Adopted</u>
		<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Attorney	589,516	619,700	642,171	646,243	646,243	633,576
Attorney - Social Services	496,810	511,893	510,028	532,004	532,004	528,004
Total	<u>1,086,326</u>	<u>1,131,593</u>	<u>1,152,199</u>	<u>1,178,247</u>	<u>1,178,247</u>	<u>1,161,580</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 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u> <u>Estimate</u>	FY 08-09 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES				
Personal Services				
Salaries & Wages	834,221	853,302 870,334	886,817 886,817	886,817
Employee Benefits	192,763	210,259 202,673	215,753 215,753	215,753
Total Personal Services	1,026,984	1,063,561 1,073,007	1,102,570 1,102,570	1,102,570
Operating Expenditures				
Professional Fees	22,933	10,000 6,291	10,000 10,000	4,000
Maintenance Service	61	170 64	170 170	170
Rent	3,900	4,680 4,680	4,680 4,680	4,680
Other Purchased Services	6,333	9,537 11,011	14,182 14,182	11,182
Training & Conference	10,528	16,919 13,350	16,919 16,919	14,919
General Supplies	10,585	15,960 10,350	15,960 15,960	11,343
Operating Supplies	140	198 198	198 198	148
Other Operating Costs	4,862	10,568 33,248	13,568 13,568	12,568
Total Operating Exps.	59,342	68,032 79,192	75,677 75,677	59,010
Total Expenditures	<u>1,086,326</u>	<u>1,131,593</u> <u>1,152,199</u>	<u>1,178,247</u> <u>1,178,247</u>	<u>1,161,580</u>
Cost-Sharing Expenses	42,219	45,846 42,661	50,668 50,668	50,668
Contra-Expenses	(441,171)	(514,868) (516,525)	(538,350) (538,350)	(538,350)
			<i>Social Services' Attorneys and Paralegal charge back.</i>	
REVENUES	<u>0</u>	<u>0</u> <u>197</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 09 County dollar decrease for this department is \$107,718 or 9%. The decrease is primarily due to reductions in County administration. The County Manager's Office was able to create efficiencies through consolidation of various administrative functions.

Personal Services includes bi-weekly board compensation for seven (7) Commissioners. The Recommended compensation for Commissioners includes a 4% increase. For more information on Commissioner compensation see the Budget Ordinance in the back of the 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 06-07	FY 07-08		FY 08-09		
	Prior Year	Current Year		Continuation		
	Actual	Original	Estimate	Request	Recommend	Adopted
County Comm. & Manager	1,153,008	1,152,429	1,094,272	1,131,581	1,131,581	1,044,711

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 06-07 Prior Year <u>Actual</u>	FY 07-08 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 08-09 Continuation <u>Recommend</u>	<u>Adopted</u>
EXPENDITURES						
Personal Services						
Salaries & Wages	853,691	841,403	797,791	816,322	816,322	734,452
Other Employee Compensation	4,377	0	0	0	0	0
Employee Benefits	162,165	159,804	158,253	162,582	162,582	162,582
Total Personal Services	1,020,233	1,001,207	956,044	978,904	978,904	897,034
Operating Expenditures						
Professional Fees	0	3,400	1,700	3,400	3,400	3,400
Maintenance Service	0	600	600	600	600	600
Rent	336	0	150	150	150	150
Other Purchased Services	38,189	44,393	38,793	40,100	40,100	40,100
Training & Conference	54,180	56,874	55,103	58,874	58,874	58,874
General Supplies	36,361	28,531	30,670	32,131	32,131	30,131
Operating Supplies	16	7,210	4,000	7,210	7,210	4,210
Other Operating Costs	3,693	10,214	7,212	10,212	10,212	10,212
Total Operating Exps.	132,775	151,222	138,228	152,677	152,677	147,677
						<i>Insurance claims.</i>
Total Expenditures	<u>1,153,008</u>	<u>1,152,429</u>	<u>1,094,272</u>	<u>1,131,581</u>	<u>1,131,581</u>	<u>1,044,711</u>
Cost-Sharing Expenses	92,876	99,024	96,601	78,869	78,869	78,869
Contra-Expenses	0	0	0	0	0	0
REVENUES	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Positions:FT/PT	8/0	8/0	8/0	8/0	8/0	6/2
						<i>1FT to PT, deletion of 1FT, addition of 1PT Summer Intern.</i>

Debt Service

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

Overall, debt expenditures are up \$3,712,422 for FY 09. However, revenue from lottery proceeds will be used to pay the debt service on the new 2007 General Obligation Bonds for Schools (\$6,641,631) and \$871,500 from the Education Debt Leveling Plan will be used to pay for the debt service on the new 2007 GO bonds for FTCC.

Overall, County dollars are down for FY 09 by \$63,783.

FY 09 includes the first year of principal payments on the 2007 Schools Bonds.

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

		FY 06-07	FY 07-08		FY 08-09		
		Prior Year	Current Year		Continuation		
		<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
General Obligation Bonds		28,796,995	33,424,218	32,067,607	37,199,660	37,199,660	37,199,660
Installment Purchases		79,381	560,316	540,390	615,249	615,249	615,249
Certificates of Participation		8,808,402	8,901,741	8,739,235	8,783,788	8,783,788	8,783,788
Total		37,684,778	42,886,275	41,347,232	46,598,697	46,598,697	46,598,697
Debt By Service Area:							
	<u>08-09%</u>						
Animal Control	0.86%	280,949	409,130	409,130	398,691	398,691	398,691
Emergency Communication	4.99%	2,274,936	2,370,458	2,207,952	2,323,625	2,323,625	2,323,625
EMS	0.07%	22,770	33,393	33,393	32,960	32,960	32,960
Sheriff Administration	1.33%	155,821	638,193	618,267	617,993	617,993	617,993
Jail	10.16%	4,689,280	4,620,746	4,620,746	4,734,090	4,734,090	4,734,090
Courts	0.99%	429,081	429,977	429,977	459,188	459,188	459,188
Total Public Safety	18.38%	7,852,837	8,501,897	8,319,465	8,566,547	8,566,547	8,566,547
Health	0.16%	103,851	75,720	75,720	74,737	74,737	74,737
Social Services	2.82%	1,308,066	1,310,108	1,310,108	1,311,800	1,311,800	1,311,800
Youth Services	0.11%	35,985	52,403	52,403	51,066	51,066	51,066
Total Health/Social Svcs.	3.09%	1,447,902	1,438,231	1,438,231	1,437,603	1,437,603	1,437,603
Forsyth Tech	3.91%	1,101,797	1,074,028	1,508,340	1,821,327	1,821,327	1,821,327
Schools	64.13%	22,770,465	27,058,759	25,267,865	29,883,876	29,883,876	29,883,876
Total Education	68.04%	23,872,262	28,132,787	26,776,205	31,705,203	31,705,203	31,705,203
Library	0.43%	12,682	203,317	203,317	200,677	200,677	200,677
Parks	2.65%	1,203,224	1,296,958	1,296,958	1,233,893	1,233,893	1,233,893
Total Culture & Rec.	3.08%	1,215,906	1,500,275	1,500,275	1,434,570	1,434,570	1,434,570
Technology	1.21%	460,762	455,728	455,728	565,947	565,947	565,947
General Services	1.03%	479,355	480,174	480,174	480,507	480,507	480,507
Administration/Other	5.17%	2,355,753	2,377,183	2,377,154	2,408,319	2,408,319	2,408,319
Total Admin./Other	7.41%	3,295,870	3,313,085	3,313,056	3,454,773	3,454,773	3,454,773
Total	100%	<u>37,684,778</u>	<u>42,886,275</u>	<u>41,347,232</u>	<u>46,598,697</u>	<u>46,598,697</u>	<u>46,598,697</u>

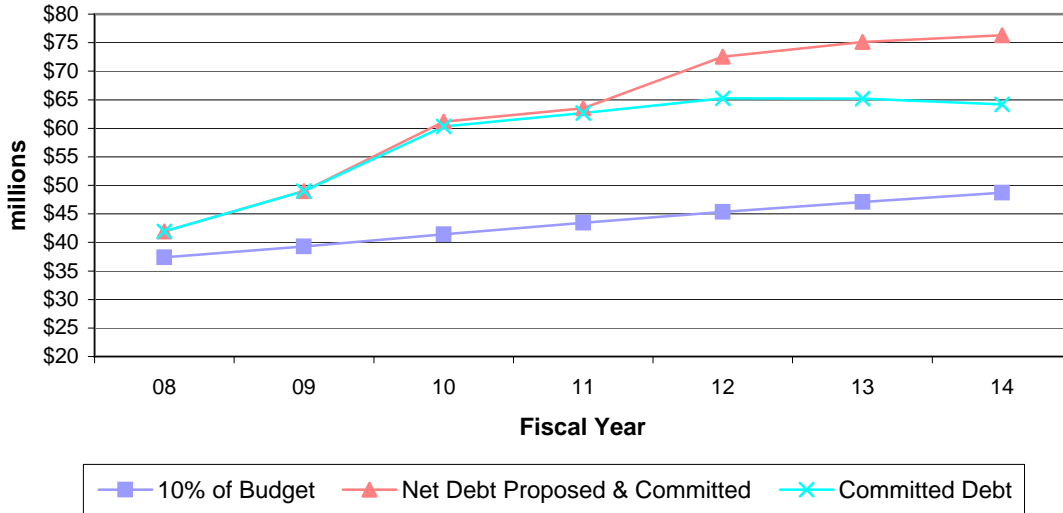
Debt Service

	FY 06-07	FY 07-08		FY 08-09		
	Prior Year Actual	Current Year Original	Estimate	Request	Continuation Recommend	Adopted
<u>Long Term Debt</u>						
1997 School Bonds	968,850	922,950	922,950	0	0	0
1998 School Bonds	1,775,850	1,732,150	1,732,150	1,688,450	1,688,450	1,688,450
1999 School Bonds	1,335,263	1,304,888	1,304,888	1,274,513	1,274,513	1,274,513
1999 Refunding Bonds	1,385,960	1,582,160	1,582,160	2,297,960	2,297,960	2,297,960
2/3rds Series 2001	242,270	236,645	236,645	231,020	231,020	231,020
2002A Public Improvement	423,900	617,300	617,300	601,550	601,550	601,550
2002B Public Improvement	3,688,750	3,622,750	3,622,750	3,555,250	3,555,250	3,555,250
2002 Refunding	176,800	0	0	0	0	0
2003B Pub. Improve. Sch/FTCC	3,303,000	3,243,000	3,243,000	3,183,000	3,183,000	3,183,000
2003 Schools Equip. (5-yr)	813,750	795,000	795,000	774,375	774,375	774,375
2003A 2/3rds Bonds	727,563	711,313	711,313	845,063	845,063	845,063
2003A Refunding	1,060,494	1,022,669	1,022,669	988,219	988,219	988,219
2003B Refunding	3,073,363	2,907,325	2,907,325	1,932,075	1,932,075	1,932,075
2004 Refunding	1,420,100	2,383,900	2,383,900	3,288,750	3,288,750	3,288,750
2004 Schools VRDB	2,108,419	2,622,774	2,030,869	2,500,191	2,500,191	2,500,191
2005A Refunding	4,781,750	4,532,750	4,532,750	4,281,000	4,281,000	4,281,000
2006 School Bonds	954,000	1,346,000	1,346,000	1,330,000	1,330,000	1,330,000
2006 2/3rds Bonds	420,113	616,113	616,113	608,113	608,113	608,113
2004 Computer Equipment	79,381	78,270	78,270	153,129	153,129	153,129
1998 COPS	1,011,284	1,012,945	1,012,945	1,010,668	1,010,668	1,010,668
2001 COPS	2,297,450	2,300,188	2,300,188	2,302,125	2,302,125	2,302,125
2002 COPS	1,841,585	1,943,400	1,780,894	1,842,632	1,842,632	1,842,632
2002 COPS (Dec)	424,695	422,220	422,220	426,500	426,500	426,500
2005 Refunding COPS	2,032,375	2,039,800	2,039,800	2,039,800	2,039,800	2,039,800
2005 School COPS	1,201,013	1,183,188	1,183,188	1,162,063	1,162,063	1,162,063
2007A Schools/FTCC	0	1,471,031	1,036,781	2,211,125	2,211,125	2,211,125
2007B Schools VRDB	136,800	1,753,500	988,794	2,430,506	2,430,506	2,430,506
2006 Installment Purch (Equip)	0	285,046	285,046	285,046	285,046	285,046
2007 Installment Purch (Equip)	0	197,000	177,074	177,074	177,074	177,074
2007 FTCC Bonds	0	0	434,250	871,500	871,500	871,500
2008 School Bonds	0	0	0	2,000,000	2,000,000	2,000,000
2008 2/3rds Bonds	0	0	0	307,000	307,000	307,000
Total Expenditures	<u>37,684,778</u>	<u>42,886,275</u>	<u>41,347,232</u>	<u>46,598,697</u>	<u>46,598,697</u>	<u>46,598,697</u>
REVENUE	<u>404,193</u>	<u>5,363,842</u>	<u>4,824,136</u>	<u>9,140,047</u>	<u>9,140,047</u>	<u>9,140,047</u>

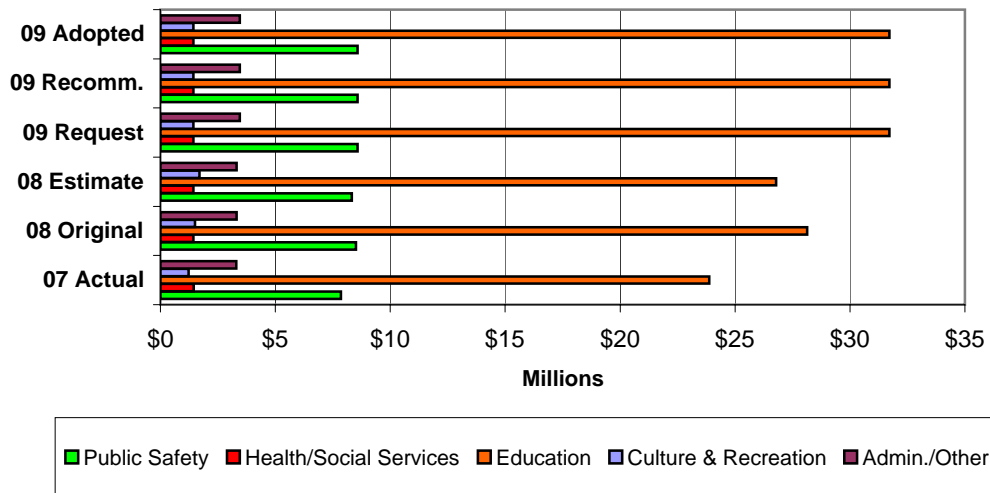
Debt Service

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 2008 through 2018. Decisions related to funding of new projects are considered within this framework of debt limitation. The "Proposed and Committed" is the net debt service resulting from taking total debt service and subtracting related revenue: lottery proceeds against School debt service, and revenues from the City of W-S for the Public Safety Training Facilities.

Projected Long Term Debt Service



Debt Service By Service Area



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

Debt Service

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,					
2009	26,200,994	17,904,232	75,000	-	44,180,226
2010	26,319,723	16,747,649	-	-	43,067,372
2011	25,478,407	15,534,674	-	-	41,013,081
2012	26,226,754	14,332,943	-	-	40,559,697
2013	26,910,000	13,071,056	-	-	39,981,056
2014	27,785,000	11,863,169	-	-	39,648,169
2015	25,480,000	10,644,592	-	-	36,124,592
2016	24,660,000	9,538,039	-	-	34,198,039
2017	24,490,000	8,366,493	-	-	32,856,493
2018	23,395,000	7,235,721	-	-	30,630,721
2019	23,615,000	6,128,131	-	-	29,743,131
2020	21,535,000	5,010,111	-	-	26,545,111
2021	17,375,000	3,972,362	-	-	21,347,362
2022	17,575,000	3,144,801	-	-	20,719,801
2023	17,790,000	2,292,428	-	-	20,082,428
2024	12,800,000	1,526,929	-	-	14,326,929
2025	10,535,000	900,624	-	-	11,435,624
2026	7,250,000	430,614	-	-	7,680,614
2027	5,500,000	107,669			5,607,669
TOTAL	390,920,878	148,752,237	75,000		539,748,114

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>
2,479,472,000	390,920,877	2,088,551,123