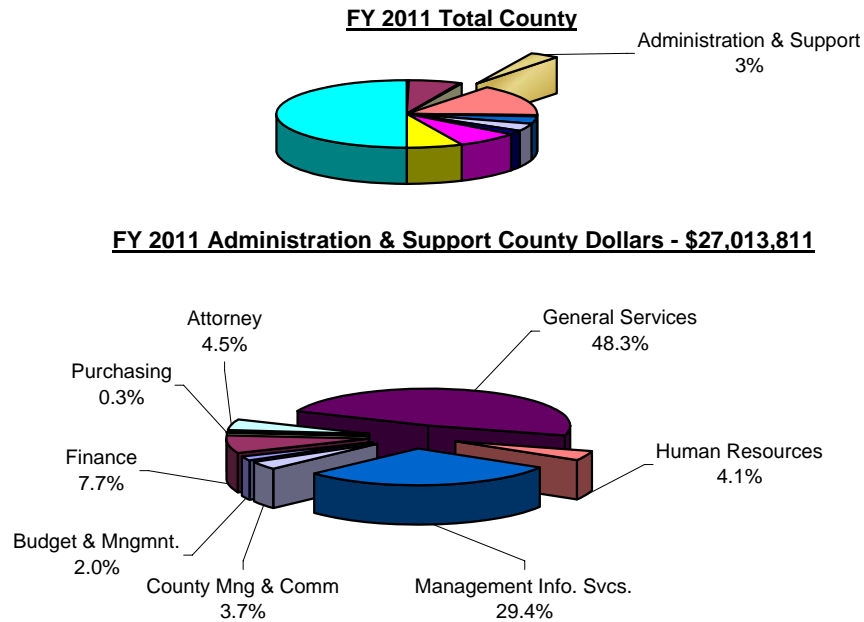


Administration & Support Service Area



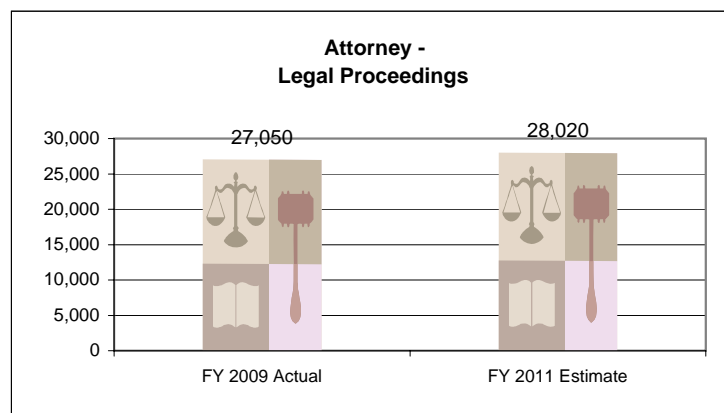
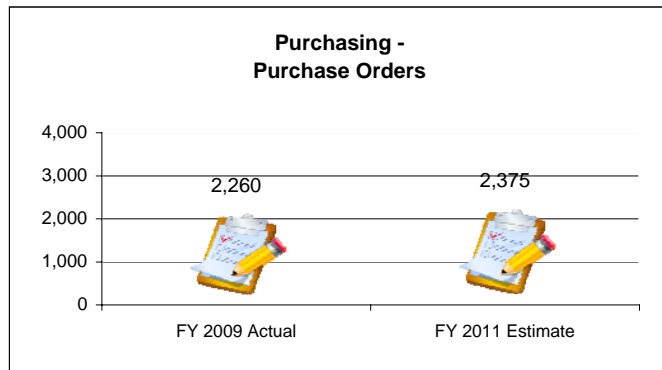
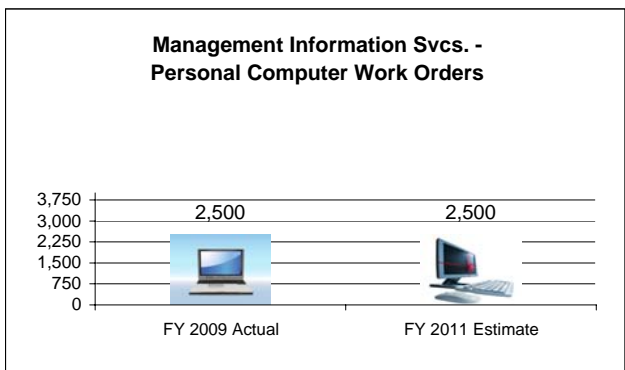
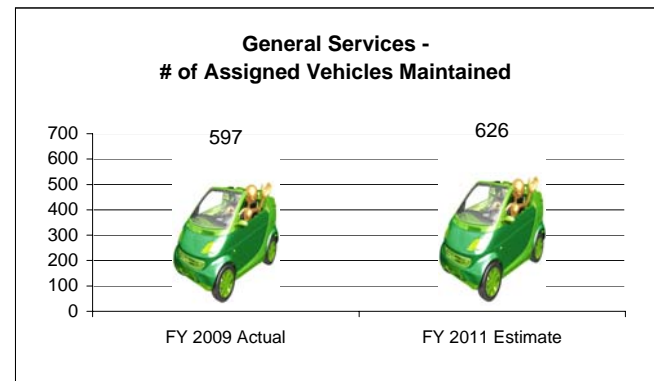
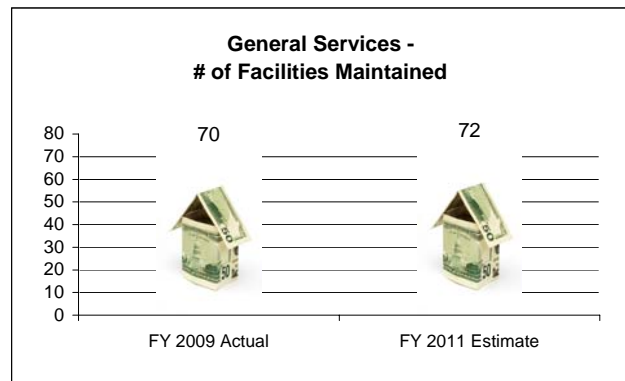
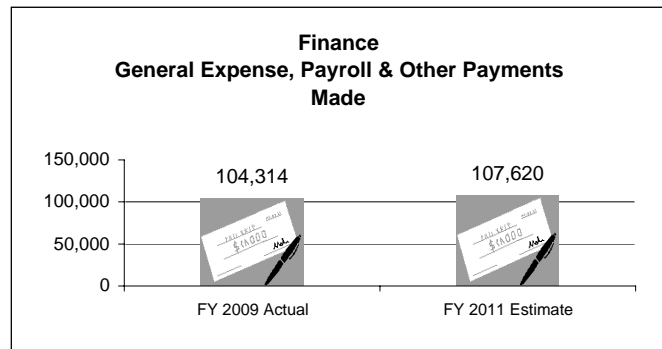
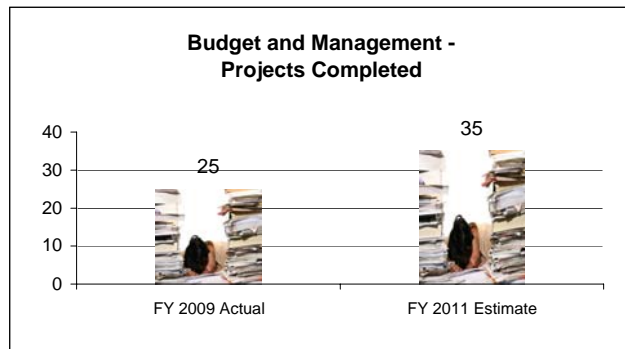
To provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures. This will be accomplished by:

- 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 10-11 13.6%. 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.

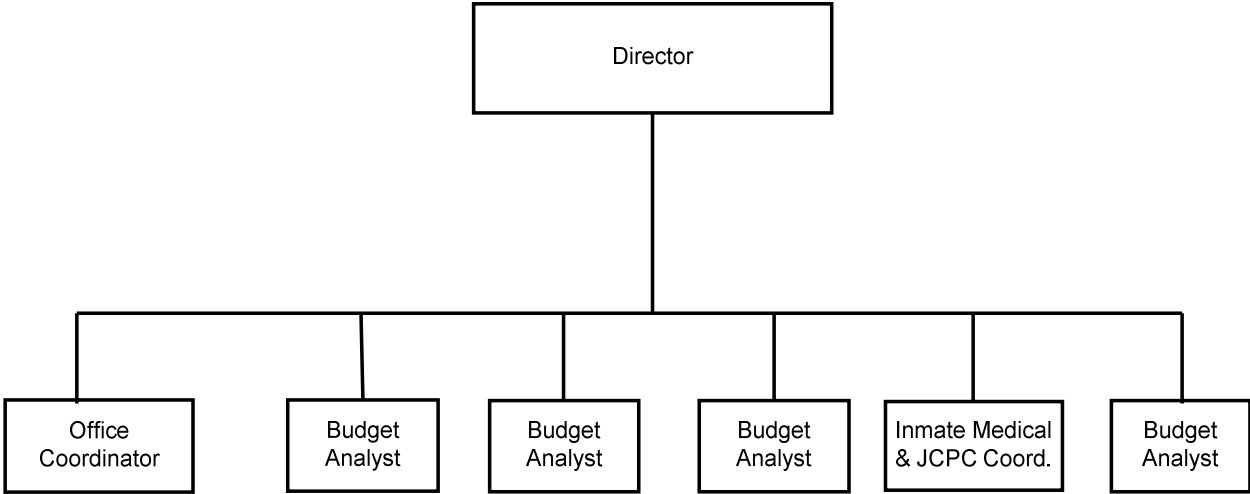
Administration & Support Service Area



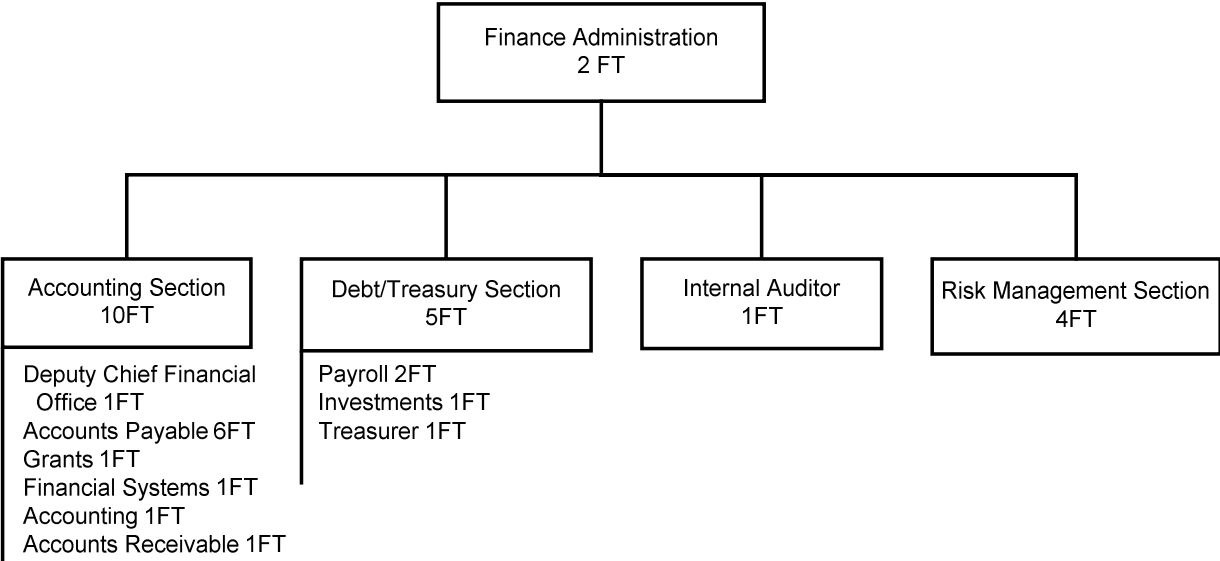
Forsyth County Personnel By Administration & Support Service Area

	FY 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u> <u>Estimate</u>		FY 10-11 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>
Budget & Management				
Full	7	7	7	7
Part	0	0	0	0
Management Information Services				
Full	64	64	62	61
Part	0	0	0	0
Finance				
Full	22	22	22	22
Part	0	0	0	0
General Services				
Full	138	136	132	132
Part	0	0	0	0
Human Resources				
Full	12	11	11	10
Part	0	0	0	0
Attorney				
Full	13	13	13	13
Part	0	0	0	0
County Commissioners & Manager				
Full	8	6	5	5
Part	0	1	1	1
TOTAL SERVICE AREA - FT	264	259	252	250
TOTAL SERVICE AREA - PT	0	1	1	1

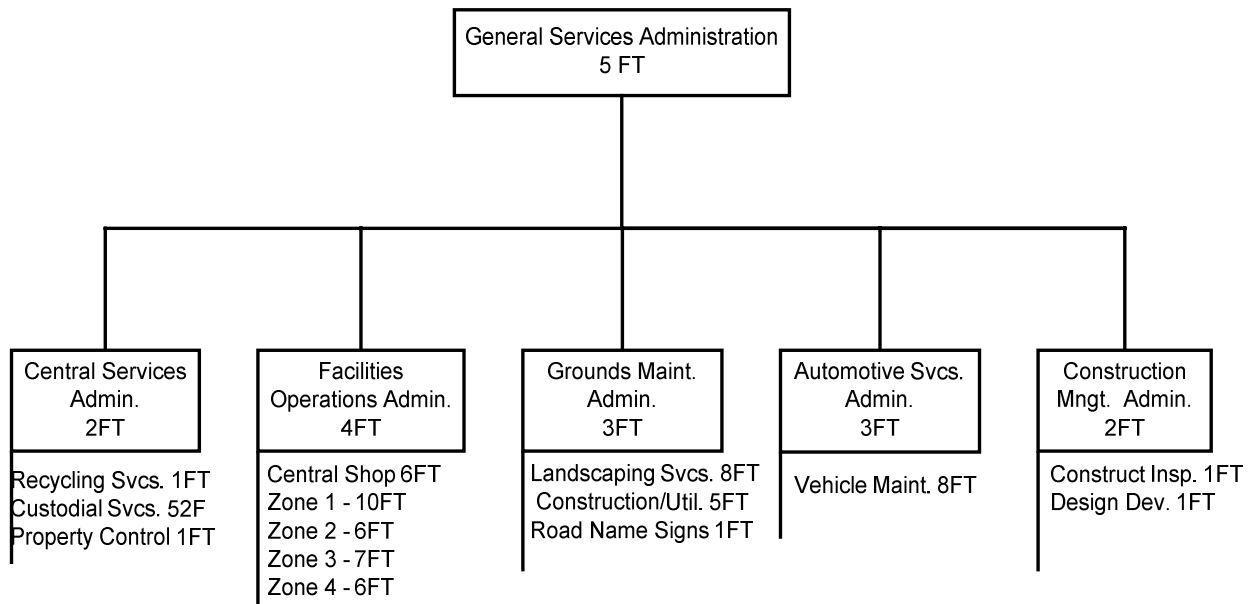
Budget & Management



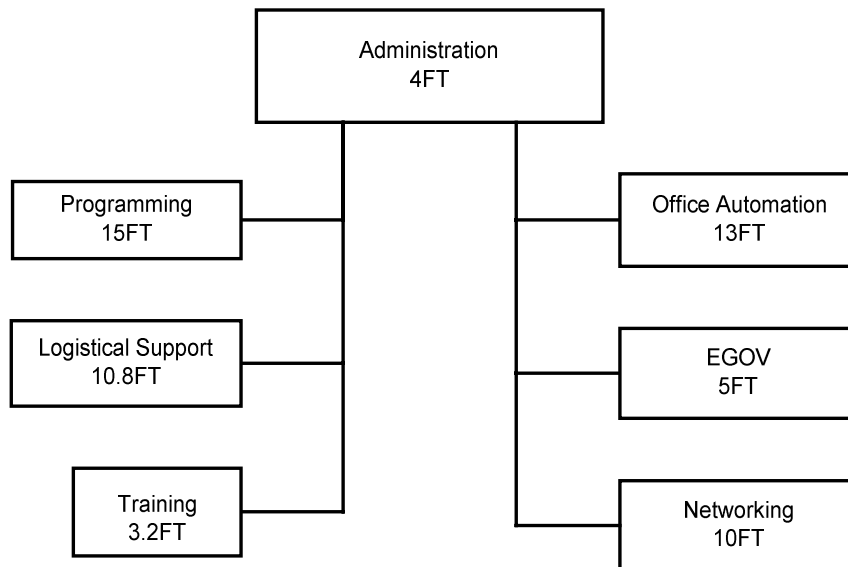
Finance Department



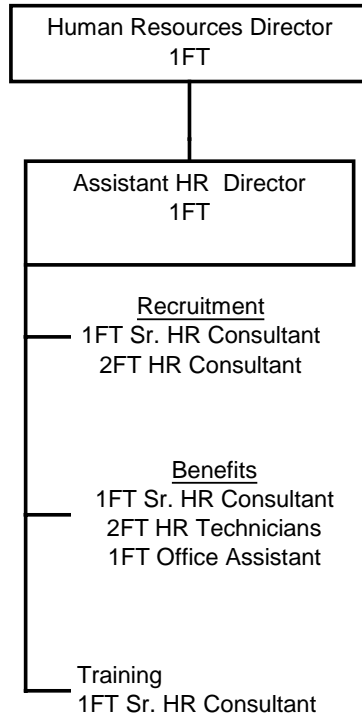
General Services Department



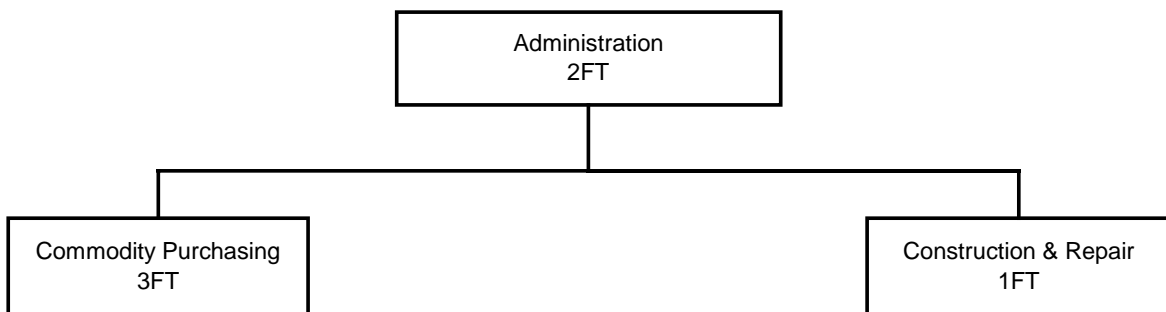
Management Information Services



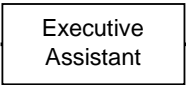
Human Resources Department



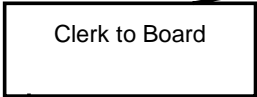
Purchasing Department



County Attorney



County Commissioners



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 FY 11 Continuation Recommended budget is a net decrease of \$48,797, or 8.7% from the FY 10 Original budget.

Personal Services will decrease by \$43,647, or 8.0%, due to salary slippage associated with the retirement of the Budget Director during FY 10. Operating expenditures will increase by \$10,350, or 72.5%, primarily due to increased operating supply costs for providing administrative support to the Juvenile Crime Prevention Council (JCPC) and other contractual services. However, Budget and Management will receive \$15,500 in grant revenue to cover the additional administrative costs as well as personal services costs attributable to the support provided to the JCPC.

PERFORMANCE MEASURES

	FY 2009 ACTUAL	FY 2010 ESTIMATE	FY 2011 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	36	44	44
GFOA Certificate Received	Y	Y	Y
Level of Service Report Updated	Y	Y	Y
Estimated Year End Expenditures & Revenues Within 2% of Actuals			
Expenditures	1.7%	1.5%	1.5%
Revenues	0.3%	1.5%	1.5%

PROGRAM SUMMARY

	FY 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	FY 10-11 Continuation Request	Recommend	Adopted
Budget & Management	540,365	562,983	512,170	514,186	514,186	
JCPC Administration	0	0	0	15,500	15,500	
Total	<u>540,365</u>	<u>562,983</u>	<u>512,170</u>	<u>529,686</u>	<u>529,686</u>	

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.

JCPC Administration is the provision of administrative support for the Forsyth County Juvenile Crime Prevention Council. This Council helps plan programs and services at the local level for youth delinquency and substance prevention.

Budget & Management

	FY 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	427,257	444,772	405,953	397,945	397,945	
Employee Benefits	106,248	103,941	95,447	107,121	107,121	
Total Personal Services	533,505	548,713	501,400	505,066	505,066	
Operating Expenditures						
Professional Fees	575	600	635	650	650	
Rent	100	120	120	120	120	
Other Purchased Services	794	1,500	615	11,300	11,300	
Training & Conference	3,655	7,250	7,050	7,250	7,250	
General Supplies	1,275	2,300	1,850	2,800	2,800	
Other Operating Costs	461	2,500	500	2,500	2,500	
Total Operating Exps.	6,860	14,270	10,770	24,620	24,620	
Total Expenditures	<u>540,365</u>	<u>562,983</u>	<u>512,170</u>	<u>529,686</u>	<u>529,686</u>	
Cost-Sharing Expenses	48,104	46,018	46,378	42,466	42,466	
Contra-Expenses	0	0	0	0	0	
REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,500</u>	<u>15,500</u>	
Positions:FT/PT	7/0	7/0	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 of \$35,323 in expenditures. This reduction is a result of retirements and position deletions during FY 10. However, some costs have increased such as computer hardware and software maintenance, postage, operating supplies, equipment rental, and employee health, dental and retirement benefits.

Three positions were deleted during FY 10 as part of the adopted budget cuts. Also, one position from First Line was added during FY 10 but is being deleted as part of the FY 11 budget.

Revenues are up slightly due to increased usage of computer supplies and print shop services by CenterPoint.

PERFORMANCE MEASURES

	FY 2009 <u>ACTUAL</u>	FY 2010 <u>ESTIMATE</u>	FY 2011 <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	2,500	2,300	2,500
# of County Employees Trained	1280	900	600
Maintain Network Uptime	99.9%	99.9%	99.9%
# of PC Workstations	1,900	2,000	2,000
Central Data Storage (In Terabytes)	58.0	162.0	174.1

PROGRAM SUMMARY

	FY 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u> <u>Estimate</u>	FY 10-11 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>
Operations	1,981,667	1,645,931 1,607,682	2,755,395 1,338,095
Programming	1,475,872	1,507,113 1,459,758	1,406,957 1,433,788
Client Services	1,427,057	1,541,135 1,492,926	1,516,202 1,525,978
Computer Systems Supp.	296,880	305,683 306,718	0 0
Logistical Support	1,642,420	1,631,131 1,599,633	1,907,357 1,702,299
Networking	1,056,539	1,137,195 1,149,290	1,752,675 1,742,140
Training Center	187,183	183,924 178,701	171,196 174,489
Total	<u>8,067,618</u>	<u>7,952,112</u> <u>7,794,708</u>	<u>9,509,782</u> <u>7,916,789</u>

Operations provides mass printing services. IT supplies and related services for centralized Computer Room.

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

E-Gov develops and maintains the County's Internet content and online services, and County's intranet (FCNET).

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

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

Networking oversees the operation of Local Area Network and Wide Area Network infrastructures as well as departmental file servers, application services, database servers and e-mail services.

Training provides computer training to County employees and HelpDesk services.

Management Information Services

	FY 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,702,967	3,758,928	3,633,537	3,575,551	3,575,551	
Other Employee Comp.	0	0	100,000	0	0	
			<i>CYE includes retirement incentive payments for 5 employees.</i>			
Employee Benefits	1,038,857	1,011,370	949,948	1,016,833	1,016,833	
Total Personal Services	4,741,824	4,770,298	4,683,485	4,592,384	4,592,384	
Operating Expenditures						
Maintenance Service	438,782	385,819	342,806	408,718	407,970	
				<i>Hardware maintenance for computer equipment.</i>		
Rent	312,520	335,500	294,650	414,810	345,000	
				<i>Mail meter rental and copier rental agreement.</i>		
Construction Services	7,143	15,000	7,000	15,000	15,000	
					<i>Wiring projects.</i>	
Other Purchased Services	1,047,079	1,109,970	1,132,940	1,224,545	1,189,135	
				<i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges.</i>		
Training & Conference	21,889	43,000	39,000	77,000	41,500	
					<i>Training & personal mileage.</i>	
General Supplies	675,962	701,350	697,203	1,740,375	738,500	
				<i>Computer & printer replacement, postage, small equipment, repair supplies.</i>		
Operating Supplies	455,083	424,600	415,274	481,650	435,000	
				<i>Software, paper, printer supplies, computer supplies.</i>		
Other Operating Costs	12,468	24,375	11,150	22,500	22,300	
				<i>Winston net membership, memberships & dues, books & subscriptions, insurance claims.</i>		
Total Operating Exps.	2,970,926	3,039,614	2,940,023	4,384,598	3,194,405	
Capital Outlay	354,868	142,200	171,200	532,800	130,000	
				<i>Network equipment, server replacements and equipment for County departments.</i>		
Total Expenditures	<u>8,067,618</u>	<u>7,952,112</u>	<u>7,794,708</u>	<u>9,509,782</u>	<u>7,916,789</u>	
Cost-Sharing Expenses	461,618	126,341	121,022	454,739	454,739	
Contra-Expenses	(3,692,059)	(2,983,181)	(2,966,934)	(2,827,940)	(3,089,204)	
REVENUES	<u>23,514</u>	<u>20,700</u>	<u>58,857</u>	<u>29,400</u>	<u>29,400</u>	
Positions:FT/PT	64/0	64/0	62/0	61/0	61/0	

Finance

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The FY 11 Continuation Recommended budget reflects a net increase of \$48,026, or 2.4%, over the FY 10 Original budget.

Personal Services increases by \$40,726, or 2.6%, due to the annualization of FY 10 performance adjustments, a 5% employee insurance increase, and the increasing retirement contribution rate. Operating expenditures will decrease by \$3,000, or 0.7%, due to a reduction in the amount budgeted to pay for claims. Revenues also decrease by \$10,300, or 17.2%, to more accurately match the prior year's actual revenues and current year's estimate. Some outside agencies are reducing their use of the Finance Department's risk management services.

PERFORMANCE MEASURES

	FY 2009 ACTUAL	FY 2010 ESTIMATE	FY 2011 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.			
<u>Disbursements through Accounts Payable</u>			
# Check Payments	38,425	42,367	41,620
Dollar volume paid by check	\$74,256,238	\$70,400,714	\$71,520,000
# Direct deposit payments	-	\$400	\$1,100
Dollar volume direct deposit payments	-	\$10,284,000	\$15,000,000
Treasury - # Wire/Direct Deposit Payments	5,515	5,250	5,000
Payroll - # Direct Deposit Payments	60,374	60,500	61,000
Non-Bond Investment Portfolio Earnings (All Fc	\$2,211,587	\$710,247	\$993,380
<u>Audits Performed</u>			
Audits	5	7	5
Follow-ups	0	3	2
Special Projects	5	1	1

PROGRAM SUMMARY

	FY 08-09 Prior Year Actual	FY 09-10 Current Year Original	FY 09-10 Estimate	FY 10-11 Request	FY 10-11 Continuation Recommend	FY 10-11 Adopted
Finance	1,968,278	2,054,696	2,055,719	2,095,422	2,092,422	

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 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,222,361	1,262,086	1,269,429	1,273,610	1,273,610	
Employee Benefits	340,499	331,220	327,774	360,422	360,422	
Total Personal Services	1,562,860	1,593,306	1,597,203	1,634,032	1,634,032	
Operating Expenditures						
Professional Fees	184,922	162,500	185,900	162,500	162,500	
	<i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services.</i>					
Maintenance Service	0	2,500	1,000	2,500	2,500	
Rent	85	0	25	0	0	
Other Purchased Services	165,886	213,450	214,487	213,450	213,450	
	<i>Cost allocation plan, financial system software maintenance, bank service, insurance premiums.</i>					
Training & Conference	20,003	43,925	28,000	46,925	43,925	
	<i>Certification training, GFOA & performance users conference, other specialized training for staff.</i>					
General Supplies	22,010	19,000	15,509	19,000	19,000	
	<i>Office supplies, books & subscriptions, small equipment.</i>					
Operating Supplies	8,155	6,000	4,000	6,000	6,000	
	<i>Audio-visual & training supplies for risk management safety training.</i>					
Other Operating Costs	4,357	14,015	9,595	11,015	11,015	
	<i>Insurance claims, memberships & dues.</i>					
Total Operating Exps.	405,418	461,390	458,516	461,390	458,390	
Total Expenditures	<u>1,968,278</u>	<u>2,054,696</u>	<u>2,055,719</u>	<u>2,095,422</u>	<u>2,092,422</u>	
Cost-Sharing Expenses	186,307	165,964	202,159	165,558	165,558	
Contra-Expenses	0	0	0	0	0	
REVENUES	<u>563,196</u>	<u>60,000</u>	<u>216,900</u>	<u>49,700</u>	<u>49,700</u>	
Positions:FT/PT	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

The General Services Recommended expenditure budget decreases \$1,011,530 or 7.2%, and revenues decrease \$30,900 or 2.4% from the current year original. Overall, this results in a County decrease of \$980,630, or 7.7% from the current year original.

Some notable changes for the Recommended FY 2011 budget include: 4 deleted positions due to the retirement incentive in FY 2010; lower electricity costs to emphasis on reducing energy consumption; increase in gasoline costs; increase in utility costs for the first full year of Phillips Building ownership; decreases for preventive capital repairs; and a decrease in non-emergency vehicle replacements.

The department along with County management, is implementing a new fleet system that will provide better management of the non-emergency fleet and allow for reductions in fleet size and therefore reductions for replacement of non-emergency vehicles.

The budget also includes the first full year of significantly expanded recycling services for various County facilities.

PERFORMANCE MEASURES

	FY 2009 <u>ACTUAL</u>	FY 2010 <u>ESTIMATE</u>	FY 2011 <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.			
# Facilities	70	72	72
Square Footage - Active	2,917,478	1,864,494	1,853,678
Square Footage - Vacant	197,171	483,860	488,696
Road Name Signs	250	250	250
Assigned Fleet Vehicles*	597	626	626

*Does not include vehicles for CenterPoint.

PROGRAM SUMMARY

	FY 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 10-11 Continuation <u>Recommend</u>	<u>Adopted</u>
Automotive Services	3,106,085	5,084,019	5,215,578	6,472,454	4,432,552	
Central Services	2,569,950	2,494,301	2,495,938	2,413,147	2,394,251	
Construction Management	306,788	314,218	344,239	312,612	305,594	
Facilities Operations	3,070,801	2,514,293	2,369,195	2,373,948	2,274,293	
Grounds Maintenance	1,046,939	1,065,758	1,020,586	1,054,283	1,024,537	
Facility Expenses	2,122,817	2,586,664	2,347,652	2,705,406	2,616,496	
Total	<u>12,223,380</u>	<u>14,059,253</u>	<u>13,793,188</u>	<u>15,331,850</u>	<u>13,047,723</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 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	4,220,779	4,336,262	4,243,150	4,152,184	4,152,184	
			<i>CYE includes \$100K of retirement incentive for 5 employees.</i>			
Employee Benefits	1,533,357	1,546,357	1,472,052	1,607,011	1,607,011	
Board Compensation	0	0	900	0	0	
Total Personal Services	5,754,136	5,882,619	5,716,102	5,759,195	5,759,195	
Operating Expenditures						
Professional Fees	855,007	829,830	837,684	841,150	831,150	
			<i>Custodial and security services; legal and engineering fees.</i>			
Maintenance Service	807,055	664,222	654,877	676,771	605,776	
			<i>Janitorial services, building and mechanical systems projects.</i>			
Rent	420,723	461,000	522,950	633,500	633,500	
			<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i>			
Utility Services	63,675	72,644	72,734	96,000	52,100	
			<i>Includes solid waste disposal charges, water & sewer services.</i>			
Construction Services	125,134	418,871	409,291	55,000	55,000	
			<i>Capital Repair Plan.</i>			
Other Purchased Services	138,208	170,640	186,415	193,100	181,750	
			<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>			
Training & Conference	4,842	6,750	6,000	20,850	6,250	
General Supplies	586,247	532,675	531,363	605,829	544,325	
			<i>Janitorial & maintenance repair supplies; small equipment purchases.</i>			
Energy	1,840,769	2,457,077	1,975,964	2,716,994	2,433,400	
			<i>Electricity, natural gas, gasoline.</i>			
Operating Supplies	447,648	468,765	515,555	581,725	468,700	
			<i>Tires & automotive supplies, protective gear, repair supplies.</i>			
Other Operating Costs	28,656	79,395	42,665	70,855	69,650	
			<i>Insurance claims, memberships & dues.</i>			
Total Operating Exps.	5,317,964	6,161,869	5,755,498	6,491,774	5,881,601	
Capital Outlay	1,151,280	2,014,765	2,321,588	3,080,881	1,406,927	
Total Expenditures	12,223,380	14,059,253	13,793,188	15,331,850	13,047,723	
Cost-Sharing Expenses	1,993,697	3,989,109	3,934,838	1,259,395	4,133,259	
Contra-Expenses	(7,348,309)	(9,899,666)	(9,378,865)	(7,634,093)	(10,697,508)	
REVENUES	1,161,850	1,264,600	1,147,140	1,227,360	1,233,700	
Positions: FT/PT	136/0	136/0	132/0	132/0	132/0	

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 \$73,756 or 7.2% increase in County dollars. The increase is due to several factors: 1) adjustment for health, dental, and employee retirement contributions; 2) management consultant contracts; and 3) an increase in unemployment expenses due to position reductions made in FY 09.

One full-time vacant position is deleted for FY 11.

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 08-09	FY 09-10			FY 10-11	
	Prior Year	Current Year			Continuation	
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Personnel Management	954,974	1,013,755	940,791	1,185,561	1,087,511	
In-Service Training	9,997	13,790	10,490	14,970	13,790	
Total	<u>964,971</u>	<u>1,027,545</u>	<u>951,281</u>	<u>1,200,531</u>	<u>1,101,301</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, service awards program; and 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 Management, Working styles; and provides facilitation skills to County departments.

Human Resources

	FY 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	616,962	622,010	541,633	600,558	555,558	
Other Employee Comp.	0	0	20,000	0	0	
Employee Benefits	193,058	214,790	181,695	317,798	304,598	
					<i>CYE: retirement incentive payment.</i>	
					<i>Includes unemployment expenses.</i>	
Total Personal Services	810,020	836,800	743,328	918,356	860,156	
Operating Expenditures						
Professional Fees	47,465	53,500	52,000	54,000	53,500	
					<i>Contracts for the County's Employee Assistance Program; pre-employment drug screens, psychological exams & physicals.</i>	
Maintenance Service	130	150	100	150	150	
Rent	595	950	680	950	950	
Other Purchased Services	36,304	52,000	82,833	137,600	109,900	
					<i>Insurance premiums; criminal & drivers license checks; COBRA Admin. Contract; Flex Program Administration contract .</i>	
Training & Conference	12,069	17,600	17,300	14,860	12,780	
General Supplies	10,273	8,600	7,100	8,950	8,450	
					<i>Office supplies; small equipment; books & subscriptions.</i>	
Operating Supplies	31,184	33,550	30,300	41,200	31,200	
					<i>Employee service awards.</i>	
Other Operating Costs	16,931	24,395	17,640	24,465	24,215	
					<i>Tuition reimbursement; membership & dues; insurance claims.</i>	
Total Operating Exps.	154,951	190,745	207,953	282,175	241,145	
Total Expenditures	<u>964,971</u>	<u>1,027,545</u>	<u>951,281</u>	<u>1,200,531</u>	<u>1,101,301</u>	
Cost-Sharing Expenses	179,258	210,310	214,811	156,864	156,864	
Contra-Expenses	0	0	0	0	0	
REVENUES	<u>565</u>	<u>0</u>	<u>10,676</u>	<u>0</u>	<u>0</u>	
Positions:FT/PT	12/0	11/0	11/0	10/0	10/0	
					<i>FY 11 delete 1FT vacant position.</i>	

Purchasing

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The County's share of the Purchasing Department's FY 11 Recommended budget is \$90,900, a \$7,240 or 7.4% decrease. The overall Purchasing budget will only decrease by \$620, or 0.1%. Therefore, the County's share of the budget is decreasing while the City's share is increasing as is shown in the percentage share of expense.

The County's percentage share of expenses will be 22.48% compared to 24.27% for FY 10. This percentage is calculated through analysis of management reports consisting of purchase order activity, dollar volume of purchases, and administrative time spent on each jurisdiction from the most recently completed fiscal year (FY 09). Purchasing staff are City employees and are not shown in County position totals.

PERFORMANCE MEASURES

	FY 2009 ACTUAL	FY 2010 ESTIMATE	FY 2011 ESTIMATE
County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
Number of purchase orders and contracts per Purchasing position	425	422	443
Total number of purchase orders and contracts written	2,123	2,110	2,213
Number of minority and women-owned business enterprises pre-bid conferences conducted	22	19	29

PROGRAM SUMMARY

	FY 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	FY 10-11 Continuation Request	Recommend	Adopted
Purchasing	487,573	418,980	436,840	418,360	418,360	
County Share	106,907	98,140	106,020	90,900	90,900	

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 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 10-11 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>						
Payments T/O Agencies	106,907	98,140	106,020	90,900	90,900	
Total Expenditures	<u>106,907</u>	<u>98,140</u>	<u>106,020</u>	<u>90,900</u>	<u>90,900</u>	
<u>REVENUES</u>						
City/Other	380,666	320,840	330,820	327,460	327,460	
County	106,907	98,140	106,020	90,900	90,900	
Total Revenues	<u>487,573</u>	<u>418,980</u>	<u>436,840</u>	<u>418,360</u>	<u>418,360</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 \$13,865 or 1.1%. This increase is due to retirement, health, dental benefit and annualized performance adjustments.

PERFORMANCE MEASURES

	<u>FY 2009 ACTUAL</u>	<u>FY 2010 ESTIMATE</u>	<u>FY 2011 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	27,050	28,000	28,020
Advice and Opinions	20,000	21,000	21,025
Legal Documents	78,000	79,000	79,050

PROGRAM SUMMARY

	<u>FY 08-09 Prior Year Actual</u>	<u>FY 09-10 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 10-11 Continuation Recommend</u>	<u>Adopted</u>
Attorney	605,341	662,522	627,499	661,745	661,245	
Attorney - Social Services	558,969	551,411	573,444	566,733	566,553	
Total	<u>1,164,310</u>	<u>1,213,933</u>	<u>1,200,943</u>	<u>1,228,478</u>	<u>1,227,798</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 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	900,915	932,202	934,843	930,568	930,568	
Employee Benefits	229,821	228,773	223,580	245,106	245,106	
Total Personal Services	1,130,736	1,160,975	1,158,423	1,175,674	1,175,674	
<i>Operating Expenditures</i>						
Professional Fees	0	4,000	0	4,000	4,000	
Maintenance Service	70	170	60	170	110	
Rent	3,760	4,200	3,860	4,260	4,260	<i>Equipment repair.</i>
Other Purchased Services	8,918	11,610	8,091	11,754	11,554	<i>Equipment rental, parking for DSS Attorneys.</i>
Training & Conference	6,283	11,919	9,941	12,339	11,919	<i>Printing costs, insurance premiums, online law references and music licenses.</i>
General Supplies	10,556	9,343	15,000	8,713	8,713	<i>Personal mileage and required travel.</i>
Operating Supplies	0	148	148	0	0	<i>Office supplies, books & subscriptions, small equipment.</i>
Other Operating Costs	3,987	11,568	5,420	11,568	11,568	
Total Operating Exps.	33,574	52,958	42,520	52,804	52,124	<i>Memberships & dues, legal & court costs, insurance claims.</i>
Total Expenditures	<u>1,164,310</u>	<u>1,213,933</u>	<u>1,200,943</u>	<u>1,228,478</u>	<u>1,227,798</u>	
Cost-Sharing Expenses	41,205	49,840	50,662	45,244	45,244	
Contra-Expenses	(613,812)	(558,937)	(580,970)	(572,176)	(571,996)	<i>Social Services' Attorneys and Paralegal charge back.</i>
<u>REVENUES</u>	<u>354</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 2011 Recommended budget decreases \$48,371 or 4.6% from the CYO. The decrease is solely due to the reduction of one position through the employee retirement incentive offered last Fall. The CYE is higher than normal (compared to the PYA) because of the \$20,000 retirement payment incentive. A reorganization of the department resulted in lower personnel expenses for the past several years.

All other operating accounts are recommended at the FY 10 level. Since there are no revenues associated with this office, all expenditures are County dollars. Therefore, County dollars decrease by \$48,371, or 4.6% for this department. The requested operating budget includes an alternate service request for a new software system to manage board meetings.

Personal Services includes bi-weekly Board compensation for seven (7) Commissioners.

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 08-09	FY 09-10		FY 10-11	
	Prior Year	Current Year		Continuation	
	Actual	Original	Estimate	Request	Recommend
					Adopted
County Comm. & Manager	1,010,370	1,055,563	1,030,001	1,046,407	1,007,192

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 08-09 Prior Year Actual	FY 09-10 Current Year Original	Estimate	Request	FY 10-11 Continuation Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	739,607	757,405	732,404	712,702	712,702	
Other Employee Comp.	0	0	20,000	0	0	
Employee Benefits	153,885	150,481	143,128	146,813	146,813	
					<i>CYE: Retirement incentive payment.</i>	
Total Personal Services	893,492	907,886	895,532	859,515	859,515	
<i>Operating Expenditures</i>						
Professional Fees	0	3,400	0	3,400	3,400	
Maintenance Service	0	600	0	600	600	
Rent	20	150	100	150	150	
Other Purchased Services	35,358	40,100	41,069	79,315	40,100	
		<i>Advertising, videotape briefings & meetings, laser fiche and insurance premiums.</i>				
Training & Conference	49,220	58,874	53,400	58,874	58,874	
General Supplies	27,415	30,131	33,000	30,131	30,131	
				<i>Office supplies, books & subscriptions, small equipment.</i>		
Operating Supplies	59	4,210	100	4,210	4,210	
Other Operating Costs	4,806	10,212	6,800	10,212	10,212	
					<i>Insurance claims.</i>	
Total Operating Exps.	116,878	147,677	134,469	186,892	147,677	
Total Expenditures	<u>1,010,370</u>	<u>1,055,563</u>	<u>1,030,001</u>	<u>1,046,407</u>	<u>1,007,192</u>	
Cost-Sharing Expenses	95,352	83,585	90,430	92,745	92,745	
Contra-Expenses	0	0	0	0	0	
<u>REVENUES</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Positions:FT/PT	8/0	6/1	5/1	5/1	5/1	

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

The FY 11 Continuation Recommended budget will be a net decrease of \$1.60 million, or 4.1%, from the FY 10 Original budget. Total expenditures will increase by \$2.77 million, or 5.5%, but revenues will also increase by \$4.37 million, or 34.3%.

Several factors are causing these changes for FY 11. While one debt issuance is being retired at the end of FY 10, there will be six new debt issuances in the budget. These new debt issuances increase the debt service expenditures by \$7.29 million but are offset by corresponding revenue of \$3.52 million. The proceeds from the new debt issuances will be used for the Schools, Forsyth Tech, Tanglewood Park, and the Sheriff's Office.

Increased utilization of the State's lottery proceeds and the Education Debt Leveling Plan (EDLP) reserves for debt service associated with the 2006 and 2008 Education Bond Referendums is the primary reason for the increase in revenues. Lottery proceeds to be used in FY 11 will increase by \$599,266 and the use of the EDLP reserves will increase by \$2.98 million.

PROGRAM SUMMARY

		FY 08-09 Prior Year	FY 09-10 Current Year		FY 10-11 Continuation		
		<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
General Obligation Bonds		35,516,072	41,296,098	39,478,616	42,534,041	42,534,041	
Non-General Obligation Debt		8,523,014	8,627,260	8,486,641	10,042,094	10,042,094	
Installment Purchase Contracts		615,249	714,343	690,882	833,413	833,413	
Total		44,654,335	50,637,701	48,656,139	53,409,548	53,409,548	
Debt By Service Area:							
	<u>10-11%</u>						
Animal Control	0.7%	398,828	388,385	377,207	364,917	364,917	
Emergency Communication	1.1%	903,438	592,254	592,254	592,764	592,764	
EMS	0.1%	33,021	32,627	32,627	64,297	64,297	
Sheriff Administration	4.6%	837,787	835,138	835,138	2,447,956	2,447,956	
Jail	4.5%	4,434,752	4,350,069	4,350,069	2,419,363	2,419,363	
Courts	1.0%	453,255	513,152	513,152	509,599	509,599	
Total Public Safety	12.0%	7,061,081	6,711,625	6,700,447	6,398,896	6,398,896	
Health	0.3%	80,294	89,629	89,629	161,161	161,161	
Social Services	3.0%	1,613,664	1,642,683	1,606,122	1,610,944	1,610,944	
Youth Services	0.1%	51,132	49,793	48,383	46,836	46,836	
Total Health/Social Svcs.	3.4%	1,745,090	1,782,105	1,744,134	1,818,941	1,818,941	
Forsyth Tech	6.1%	2,432,634	2,479,745	2,470,255	3,248,485	3,248,485	
Schools	67.3%	27,648,113	34,110,898	32,328,508	35,933,080	35,933,080	
Total Education	73.4%	30,080,747	36,590,643	34,798,763	39,181,565	39,181,565	
Library	0.9%	462,413	359,968	359,968	500,506	500,506	
Parks	2.3%	1,029,824	946,874	933,860	1,227,135	1,227,135	
Total Culture & Rec.	3.2%	1,492,237	1,306,842	1,293,828	1,727,641	1,727,641	
Technology	0.8%	564,129	459,138	435,677	434,470	434,470	
General Services	1.0%	560,482	569,199	559,356	560,143	560,143	
Administration/Other	6.2%	3,150,569	3,218,149	3,123,934	3,287,892	3,287,892	
Total Admin./Other	8.0%	4,275,180	4,246,486	4,118,967	4,282,505	4,282,505	
Total	100%	44,654,335	50,637,701	48,656,139	53,409,548	53,409,548	

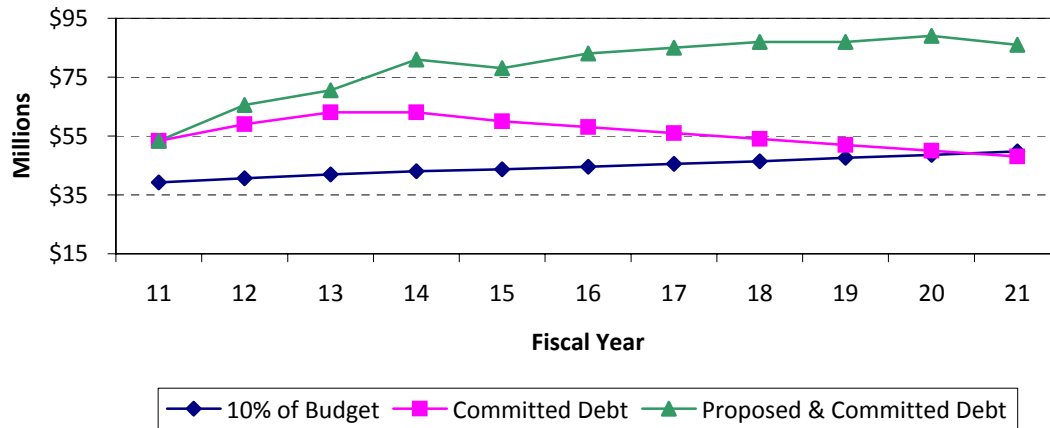
Debt Service

	FY 08-09 Prior Year <u>Actual</u>	FY 09-10 Current Year <u>Original</u> <u>Estimate</u>	FY 10-11 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<u>Debt by Issuance</u>				
1998 School Bonds	1,330,150	-	-	-
1999 School Bonds	982,350	-	-	-
1999 Refunding Bonds	2,297,960	3,417,050	3,417,050	3,185,520
2001 PI 2/3rds	231,020	225,395	181,135	130,938
2002A Public Improvement	601,550	585,800	491,525	381,500
2002B Public Improvement	3,555,250	3,687,750	2,808,625	1,853,000
2003B Pub. Improve. Sch/FTCC	3,183,000	4,823,000	4,823,000	4,678,000
2003 Schools Equip. (5-yr)	774,375	-	-	-
2003A 2/3rds Bonds	845,063	72,063	72,063	70,438
2003A Refunding	988,219	2,147,056	2,147,056	849,919
2003B Refunding	1,932,075	1,193,675	1,193,675	810,825
2004 Refunding	3,288,750	3,224,425	3,224,425	3,130,700
2004 Schools VRDB	1,557,632	2,064,807	1,456,000	1,766,500
2005A Refunding	4,281,000	2,031,750	2,031,750	-
2006 School Bonds	1,330,000	1,314,500	1,314,500	2,467,000
2006 PI 2/3rds Bonds	608,113	600,863	600,863	1,184,113
2007A Schools	2,211,125	2,171,813	2,171,813	2,136,750
2007B Schools VRDB	1,774,137	2,055,671	1,288,000	1,683,500
2007 Community College Bonds	871,500	857,625	857,625	845,250
2008 School Bonds	2,156,953	6,116,531	6,116,531	6,010,531
2008 2/3rds Bonds	277,559	794,094	794,094	783,594
2008 Refunding Bonds	438,291	2,764,313	2,764,313	3,373,700
2009 Educational Facilities Bonds	-	1,147,917	888,653	1,467,500
2009 Refunding	-	-	835,920	1,823,825
2010 Schools	-	-	-	2,612,500
2010 Educational Facilities	-	-	-	615,125
2010 Community College	-	-	-	296,875
2010 Public Improvement 2/3rds	-	-	-	376,438
2004 Computer Equipment	153,129	-	-	-
2006 Installment Purch (Equip)	285,046	285,046	285,046	427,569
2007 Installment Purch (Equip)	177,074	177,074	177,074	177,074
2008 Installment Purch (Equip)	-	62,223	62,224	62,224
2009 Installment Purch (Equip)	-	190,000	166,538	166,546
1998 COPS	1,008,893	1,020,615	1,020,615	1,013,180
2001 COPS	2,299,700	2,303,000	2,303,000	2,299,125
2002 COPS	1,597,583	1,698,219	1,557,600	1,580,600
2002 COPS (Dec)	424,075	424,688	424,688	426,638
2005 Refunding COPS	2,032,375	2,039,800	2,039,800	2,039,800
2005 School COPS	1,160,388	1,140,938	1,140,938	1,114,938
2009 LOBS-Phillips Building	-	-	-	1,567,813
Total Expenditures	<u>44,654,335</u>	<u>50,637,701</u>	<u>48,656,139</u>	<u>53,409,548</u>
 <u>REVENUE</u>	 <u>7,661,088</u>	 <u>11,700,556</u>	 <u>11,075,776</u>	 <u>16,069,947</u>

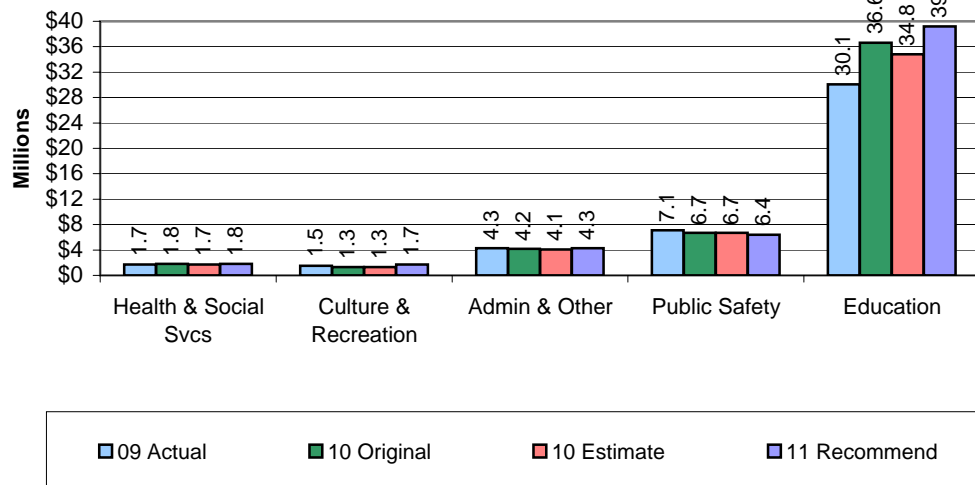
Debt Service

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 207. The chart below compares committed, proposed & total projected long-term debt service to projected budgets for Fiscal Years 2011 through 2021. Decisions related to funding of new projects are considered within this framework of debt limitation. The "Proposed and Committed" is the debt service from all current outstanding debt service and proposed debt service for future capital projects.

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 2010 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

<u>TOTAL DEBT OUTSTANDING</u>				
<u>Approved/Issued</u>				
<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees*</u>	<u>Total</u>
June 30,				
2011	29,615,118	19,489,589	403,903	49,508,610
2012	31,996,545	18,102,506	-	50,099,051
2013	32,628,203	16,819,062	-	49,447,265
2014	33,397,341	15,598,578	-	48,995,919
2015	30,810,000	14,265,948	-	45,075,948
2016	29,850,000	13,153,375	-	43,003,375
2017	29,665,000	11,846,238	-	41,511,238
2018	28,650,000	10,639,967	-	39,289,967
2019	28,880,000	9,394,429	-	38,274,429
2020	27,710,000	8,252,429	-	35,962,429
2021	27,775,000	7,073,829	-	34,848,829
2022	27,975,000	5,870,792	-	33,845,792
2023	28,190,000	4,712,942	-	32,902,942
2024	23,800,000	3,633,217	-	27,433,217
2025	23,785,000	2,600,185	-	26,385,185
2026	22,850,000	1,658,467	-	24,508,467
2027	13,370,000	734,408	-	14,104,408
2028	4,750,000	313,625	-	5,063,625
2029	1,600,000	111,125	-	1,711,125
2030	750,000	37,500	-	787,500
TOTAL	478,047,206	164,308,210	403,903	642,759,318

*Fees include fiscal agent, remarketing, and liquidity facility fees.

Note: This table does not include FY 11 budgeted debt service for \$164,250,000 in bond issuances that will occur after June 30 of 2010. The debt service payments will total \$3,900,938 which added to the 2011 total payments in the far right column equals the FY 11 budgeted debt service amount of \$53,409,548.

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>
2,710,872,000	478,047,206	2,232,824,794

