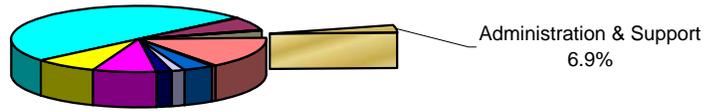
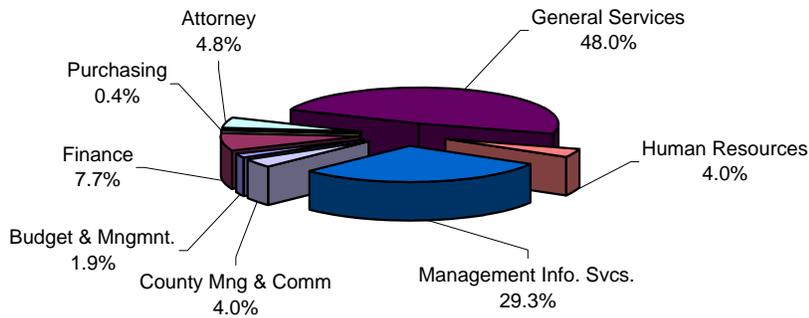


Administration & Support Service Area

FY 2012 Total County - \$388,239,166



FY 2012 Administration & Support County Dollars - \$26,740,818



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:

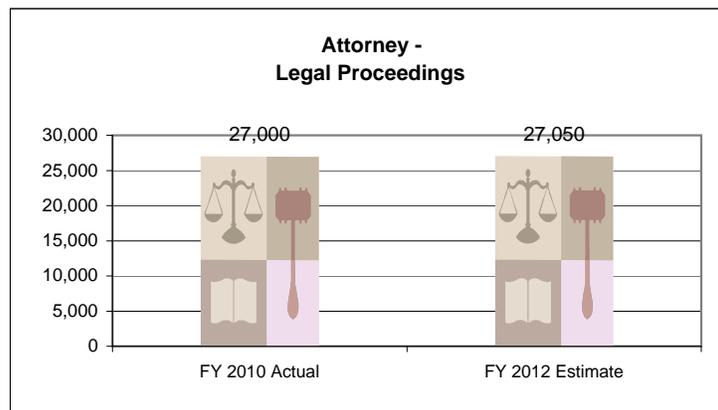
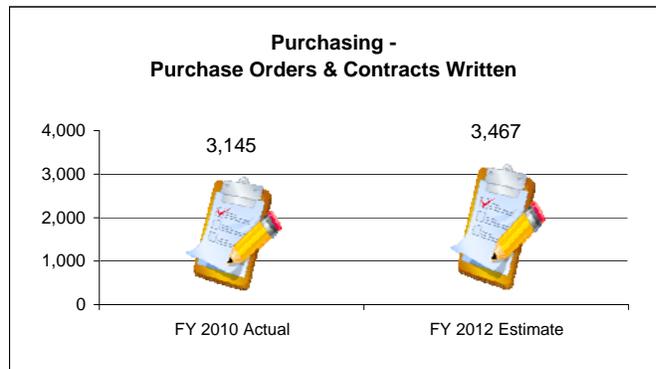
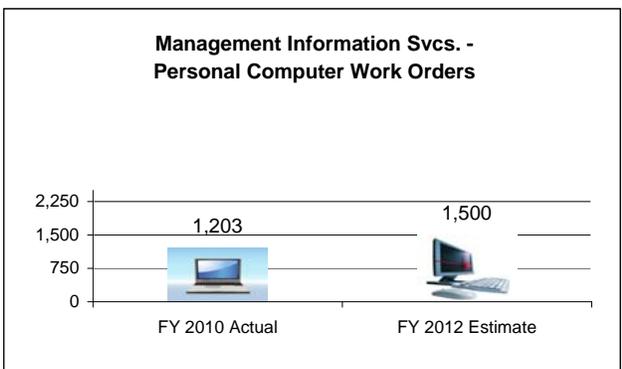
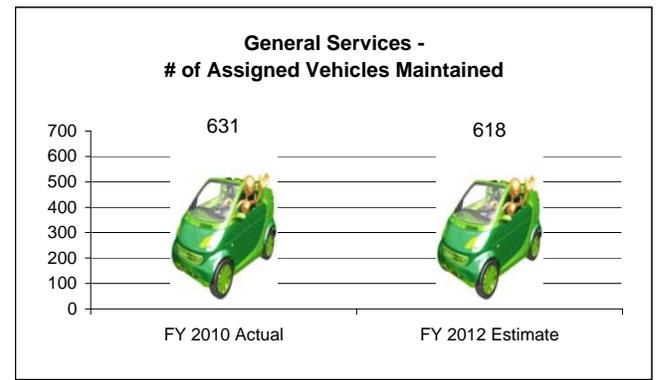
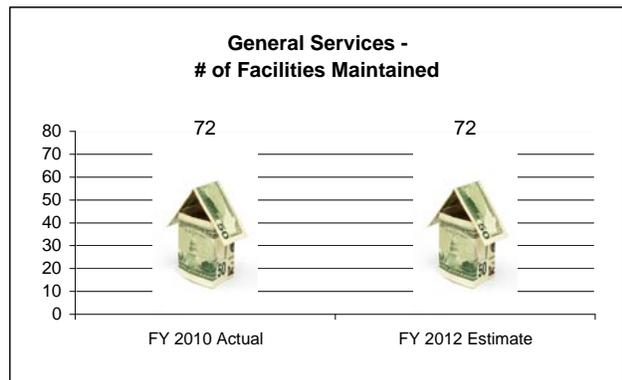
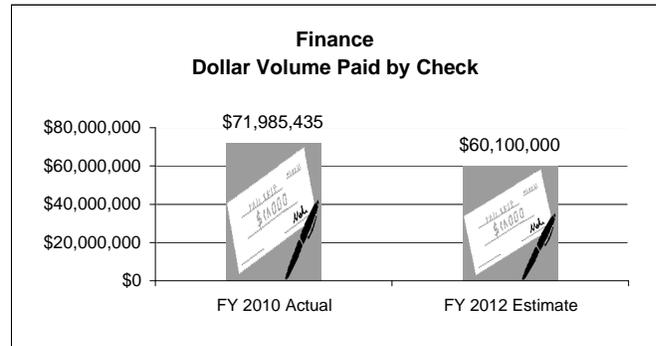
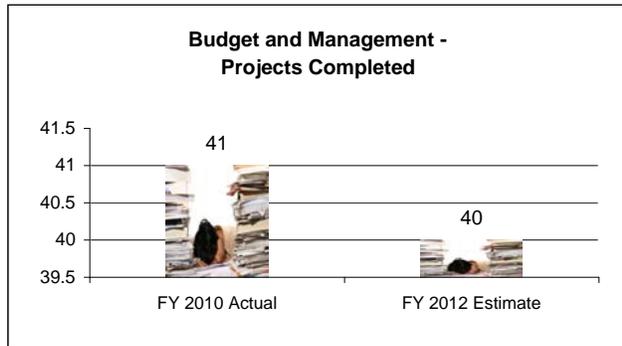
- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14-16% of the subsequent yr's budget.
- c. Annually updating projections of revenues, 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.
- 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 a debt policy to be established by the Board of Commissioners limiting long-term debt to a range of the annual General Fund appropriation and preparing projections of proposed future debt that are within that limitation.

Percent of long term debt service included for FY 11-12 is 16.3%; net of dedicated revenue, debt as a percent of expenditures is 13.4%. 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 and when these projects are financed.

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

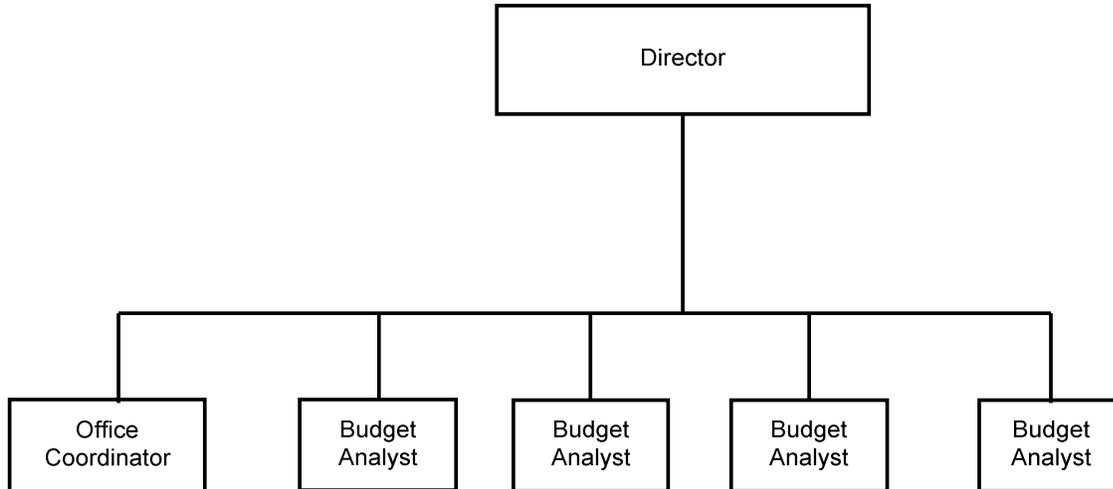
Administration & Support Service Area



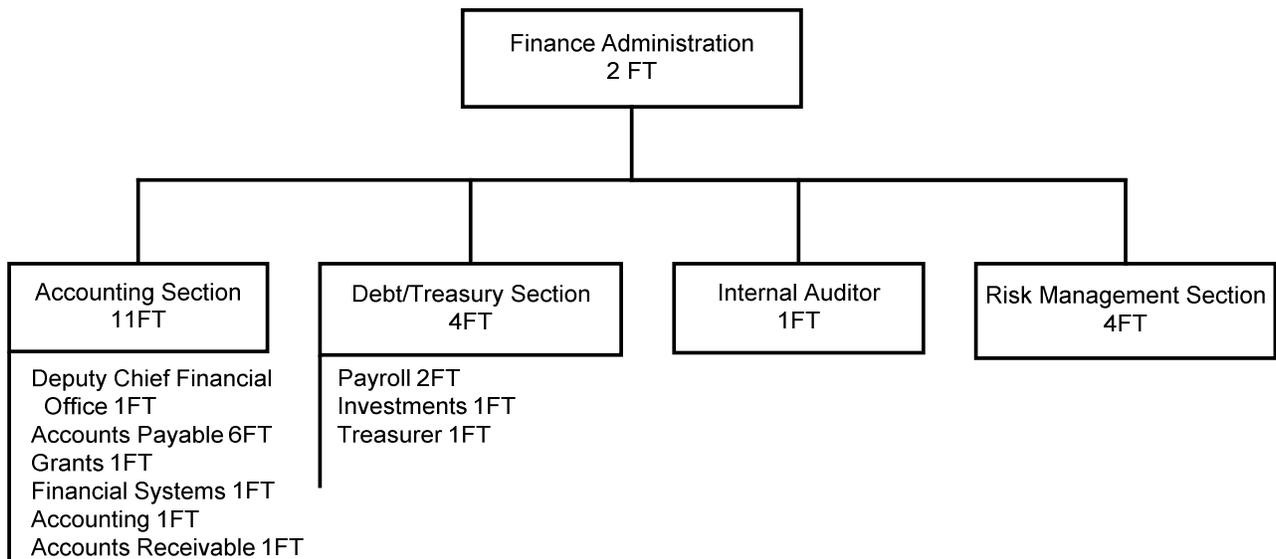
Forsyth County Personnel By Administration & Support Service Area

| | FY 09-10 | FY 10-11 | | FY 11-12 | | |
|---|-----------------------------|---------------------------------|-----------------|----------------|-----------------------------------|----------------|
| | Prior Year <u>Actual</u> | Current Year <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Continuation Recommend</u> | <u>Adopted</u> |
| Budget & Management | | | | | | |
| Full | 7 | 7 | 7 | 6 | 6 | 6 |
| Part | 0 | 0 | 0 | 1 | 0 | 0 |
| Management Information Services | | | | | | |
| Full | 62 | 61 | 61 | 61 | 61 | 61 |
| Part | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance | | | | | | |
| Full | 22 | 22 | 22 | 23 | 22 | 22 |
| Part | 0 | 0 | 0 | 0 | 0 | 0 |
| General Services | | | | | | |
| Full | 132 | 132 | 132 | 132 | 132 | 132 |
| Part | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Resources | | | | | | |
| Full | 10 | 10 | 10 | 10 | 10 | 10 |
| 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 | 6 | 5 | 6 | 6 | 6 | 6 |
| Part | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL SERVICE AREA - FT | 252 | 250 | 251 | 251 | 250 | 250 |
| TOTAL SERVICE AREA - PT | 1 | 1 | 1 | 2 | 1 | 1 |

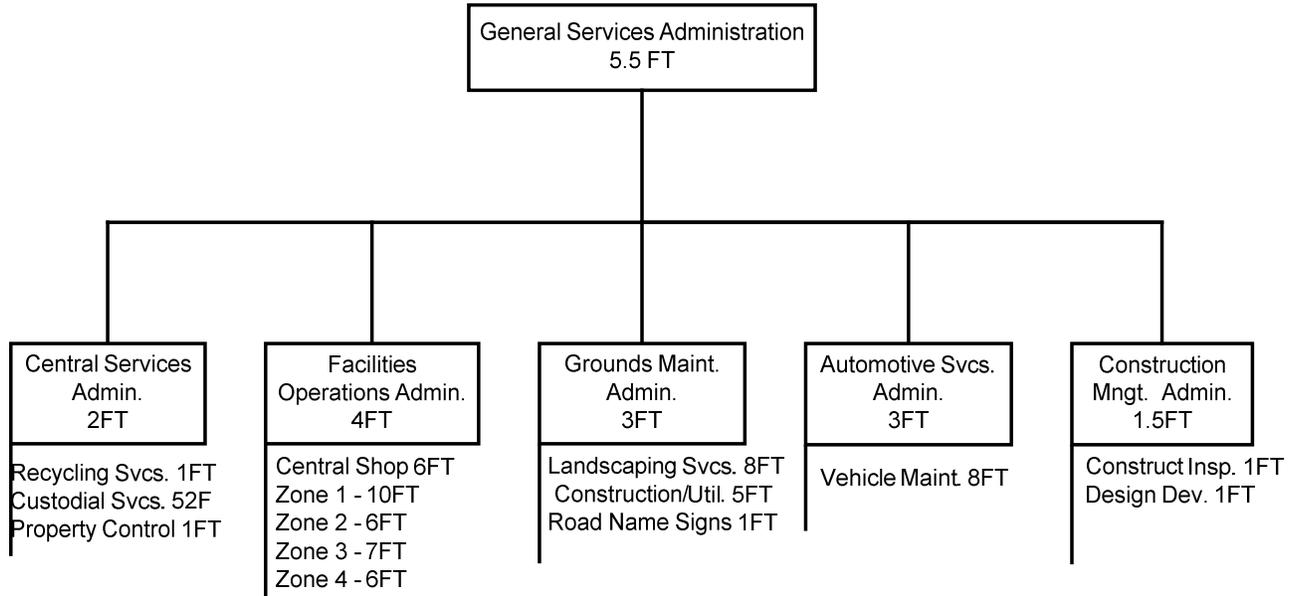
Budget & Management



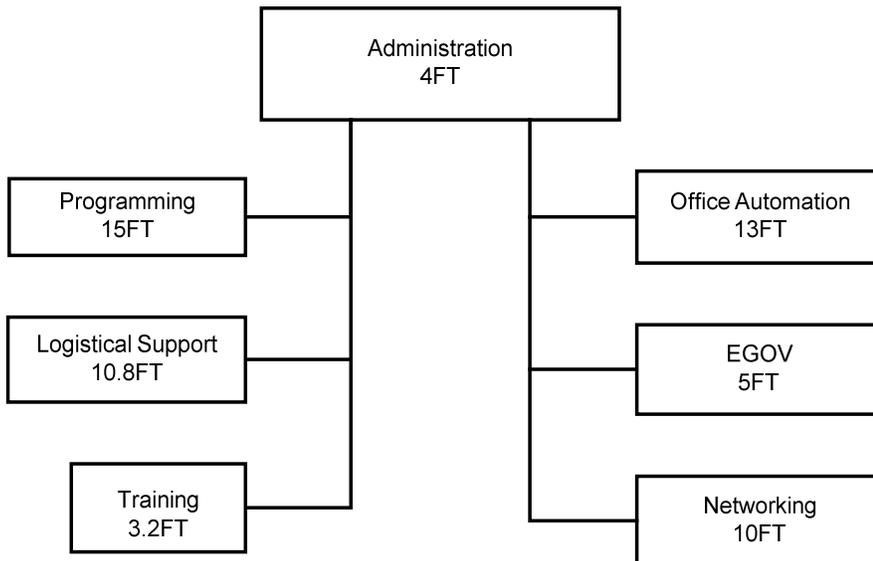
Finance Department



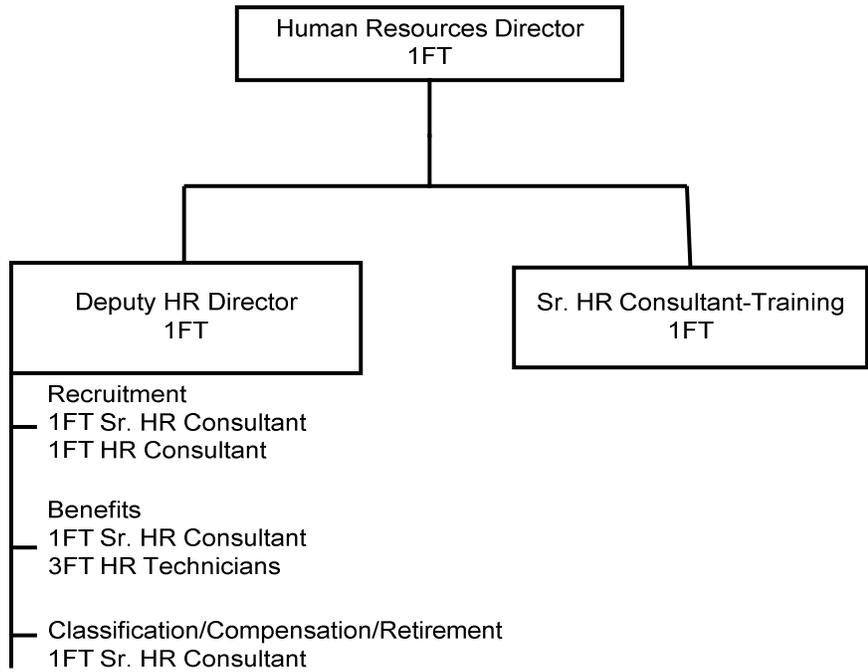
General Services Department



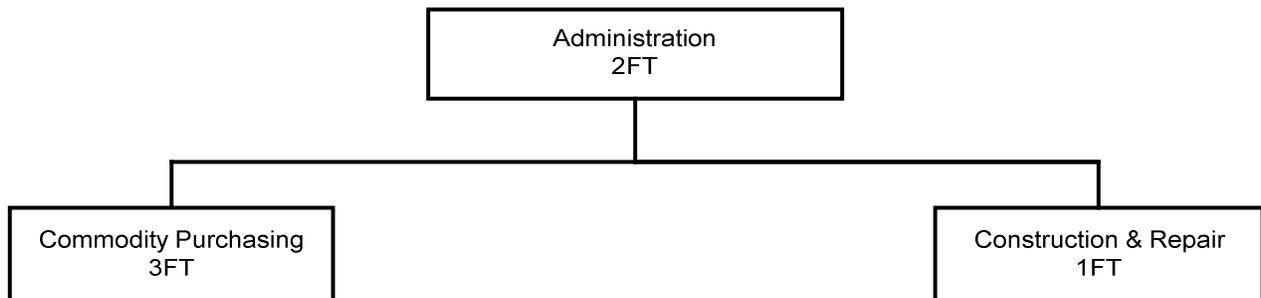
Management Information Services



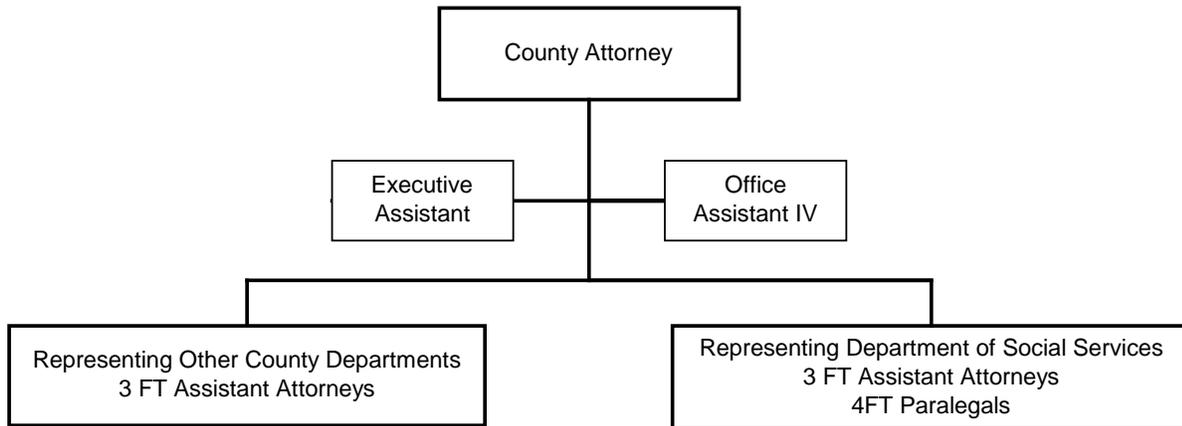
Human Resources Department



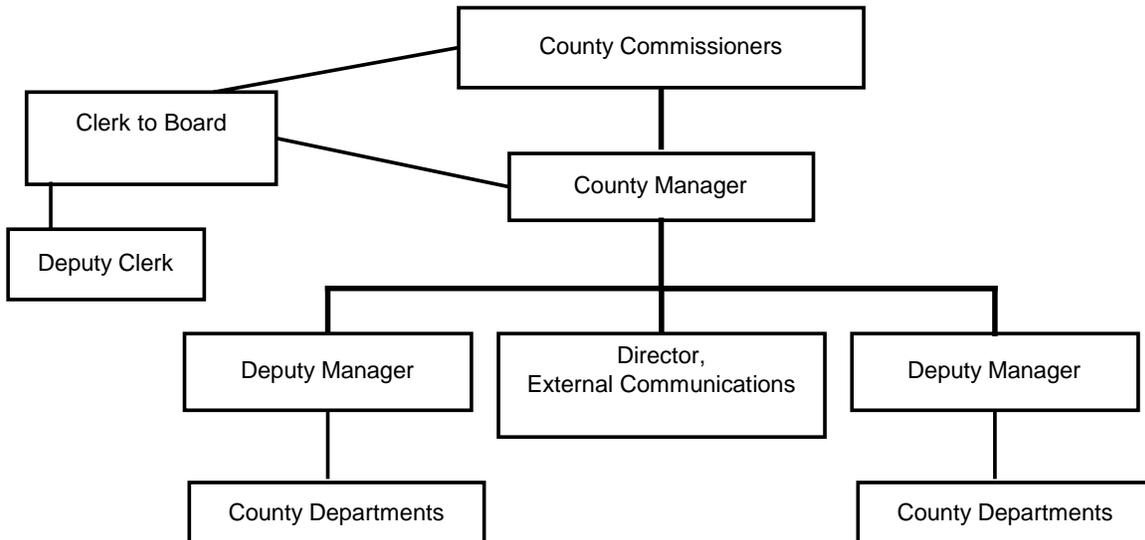
Purchasing Department



County Attorney



County Commissioners & Manager Department



Budget & Management

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The FY 12 Adopted budget reflects a net decrease of \$34,670 or 6.5% from the FY 11 Original budget.

Personal Services decreases by \$38,392 or 7.6% due to deleting 1FT position after the retirement of the Medical Contract/JCPC Coordinator. Operating expenditures will increase by \$3,722 or 1.5% due to an increase in Other Contractual Services for unanticipated special projects.

PERFORMANCE MEASURES

| | <u>FY 2010 ACTUAL</u> | <u>FY 2011 ESTIMATE</u> | <u>FY 2012 ESTIMATE</u> |
|---|---------------------------|-----------------------------|-----------------------------|
| These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures. | | | |
| Annual Budget Eval/Recommended | Y | Y | Y |
| Mid-Year Report Prepared | Y | Y | Y |
| Projects Completed | 41 | 45 | 40 |
| GFOA Certificate Received | Y | Y | Y |
| Level of Service Report Updated | Y | Y | Y |
| Estimated Year End Expenditures & Revenues Within 2% of Actuals | | | |
| Expenditures | 1.31% | 1.5% | 1.5% |
| Revenues | 1.27% | 1.5% | 1.5% |

PROGRAM SUMMARY

| | <u>FY 09-10 Prior Year Actual</u> | <u>FY 10-11 Current Year Original Estimate</u> | | <u>FY 11-12 Continuation Request Recommend</u> | | <u>Adopted</u> |
|---------------------|---|---|-----------------------|---|-----------------------|-----------------------|
| Budget & Management | 519,911 | 514,186 | 509,158 | 496,578 | 493,485 | 494,516 |
| JCPC Administration | 0 | 15,500 | 17,217 | 15,968 | 500 | 500 |
| Total | <u>519,911</u> | <u>529,686</u> | <u>526,375</u> | <u>512,546</u> | <u>493,985</u> | <u>495,016</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 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | | Request | FY 11-12 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u> | |
|--------------------------------------|---|---|-----------------------|-----------------------|--|------------------------------|
| <u>EXPENDITURES</u> | | | | | | |
| <i>Personal Services</i> | | | | | | |
| Salaries & Wages | 406,289 | 397,945 | 395,825 | 382,029 | 364,960 | 365,860 |
| Employee Benefits | 103,907 | 107,121 | 112,794 | 102,175 | 100,683 | 100,814 |
| Total Personal Services | 510,196 | 505,066 | 508,619 | 484,204 | 465,643 | 466,674 |
| <i>Operating Expenditures</i> | | | | | | |
| Professional Fees | 635 | 650 | 4,635 | 650 | 650 | 650 |
| Rent | 120 | 120 | 120 | 120 | 120 | 120 |
| Other Purchased Services | 615 | 11,300 | 1,750 | 16,000 | 16,000 | 16,000 |
| Training & Conference | 6,177 | 7,250 | 8,690 | 6,700 | 6,700 | 6,700 |
| General Supplies | 1,713 | 2,800 | 2,100 | 2,600 | 2,600 | 2,600 |
| Other Operating Costs | 455 | 2,500 | 461 | 2,272 | 2,272 | 2,272 |
| Total Operating Exps. | 9,715 | 24,620 | 17,756 | 28,342 | 28,342 | 28,342 |
| Total Expenditures | <u>519,911</u> | <u>529,686</u> | <u>526,375</u> | <u>512,546</u> | <u>493,985</u> | <u>495,016</u> |
| Cost-Sharing Expenses | 35,030 | 42,466 | 39,289 | 45,364 | 45,364 | 45,364 |
| Contra-Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>REVENUES</u> | <u>0</u> | <u>15,500</u> | <u>15,492</u> | <u>15,500</u> | <u>15,500</u> | <u>15,500</u> |
| Positions:FT/PT | 7/0 | 7/0 | 7/0 | 6/1 | 6/0 | 6/0 |
| | | | | | | <i>1FT position deleted.</i> |

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

The FY 12 Adopted budget reflects a decrease of \$86,352 in expenditures. This decrease is a result of several factors such as reduced training and conference, copier rental, telephone charges and longevity. However, there are some increases included such as annualizing performance, employee health and retirement benefits, computer replacements, server and software replacements and hardware maintenance.

Revenues are down slightly due to fewer print shop services to CenterPoint.

PERFORMANCE MEASURES

| | FY 2010 <u>ACTUAL</u> | FY 2011 <u>ESTIMATE</u> | FY 2012 <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 | 1,203 | 1,362 | 1,500 |
| # of County Employees Trained | 584 | 687 | 700 |
| Maintain Network Uptime | 99.9% | 99.9% | 99.9% |
| # of PC Workstations | 2,000 | 2,100 | 2,200 |
| Central Data Storage (In Terabytes) | 162.0 | 162.0 | 192.0 |

PROGRAM SUMMARY

| | FY 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | | <u>Request</u> | FY 11-12 Continuation <u>Recommend</u> | <u>Adopted</u> |
|------------------------|---|---|-------------------------|-------------------------|--|-------------------------|
| Operations | 1,592,779 | 1,338,095 | 1,233,603 | 1,989,062 | 1,387,116 | 1,388,882 |
| Programming | 1,462,906 | 1,433,788 | 1,483,278 | 1,461,273 | 1,461,792 | 1,463,655 |
| Client Services | 1,469,595 | 1,525,978 | 1,534,309 | 1,491,637 | 1,447,750 | 1,449,595 |
| Computer Systems Supp. | 310,138 | 0 | 0 | 0 | 0 | 0 |
| Logistical Support | 1,550,899 | 1,702,299 | 1,562,835 | 1,550,162 | 1,515,751 | 1,517,682 |
| Networking | 1,182,019 | 1,742,140 | 1,772,909 | 1,958,121 | 1,834,761 | 1,837,099 |
| Training Center | 182,128 | 174,489 | 143,034 | 173,215 | 173,303 | 173,524 |
| Total | <u>7,750,464</u> | <u>7,916,789</u> | <u>7,729,968</u> | <u>8,623,470</u> | <u>7,820,473</u> | <u>7,830,437</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 09-10 Prior Year Actual | FY 10-11 Current Year Original Estimate | | FY 11-12 Continuation Request Recommend | Adopted | |
|--------------------------------|----------------------------------|--|-------------------------|--|---|-------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 3,652,170 | 3,575,551 | 3,626,599 | 3,667,385 | 3,641,285 | 3,649,985 |
| Other Employee Comp. | 100,000 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 1,024,708 | 1,016,833 | 1,075,028 | 1,068,985 | 1,065,192 | 1,066,456 |
| Total Personal Services | 4,776,878 | 4,592,384 | 4,701,627 | 4,736,370 | 4,706,477 | 4,716,441 |
| Operating Expenditures | | | | | | |
| Maintenance Service | 324,146 | 407,970 | 425,073 | 506,137 | 463,012 | 463,012 |
| | | | | | <i>Copier maintenance, hardware maintenance for computer equipment.</i> | |
| Rent | 299,392 | 345,000 | 251,000 | 180,173 | 157,388 | 157,388 |
| | | | | | <i>Mail meter rental and copier rental agreement.</i> | |
| Construction Services | 7,654 | 15,000 | 17,000 | 55,000 | 15,000 | 15,000 |
| | | | | | <i>Wiring projects.</i> | |
| Other Purchased Services | 1,080,558 | 1,189,135 | 1,150,108 | 1,174,650 | 1,079,050 | 1,079,050 |
| | | | | | <i>Insurance premiums, software maintenance, consultant svcs. Contracts, phone & data line charges.</i> | |
| Training & Conference | 33,502 | 41,500 | 40,400 | 98,145 | 31,400 | 31,400 |
| | | | | | <i>Training & personal mileage.</i> | |
| General Supplies | 611,357 | 738,500 | 549,765 | 1,073,580 | 751,020 | 751,020 |
| | | | | | <i>Computer & printer replacement, postage, small equipment, repair supplies.</i> | |
| Operating Supplies | 441,072 | 435,000 | 440,600 | 560,600 | 443,850 | 443,850 |
| | | | | | <i>Software, paper, printer supplies, computer supplies.</i> | |
| Other Operating Costs | 12,705 | 22,300 | 24,395 | 20,315 | 19,276 | 19,276 |
| | | | | | <i>Winston net membership, memberships & dues, books & subscriptions, insurance claims.</i> | |
| Total Operating Exps. | 2,810,386 | 3,194,405 | 2,898,341 | 3,668,600 | 2,959,996 | 2,959,996 |
| Capital Outlay | 163,200 | 130,000 | 130,000 | 218,500 | 154,000 | 154,000 |
| | | | | | <i>Software, server replacements and equipment for County departments.</i> | |
| Total Expenditures | <u>7,750,464</u> | <u>7,916,789</u> | <u>7,729,968</u> | <u>8,623,470</u> | <u>7,820,473</u> | <u>7,830,437</u> |
| Cost-Sharing Expenses | 110,804 | 454,656 | 452,785 | 470,828 | 464,448 | 464,448 |
| Contra-Expenses | (2,838,650) | (3,089,121) | (2,735,350) | (2,935,063) | (2,927,977) | (2,927,977) |
| REVENUES | <u>62,603</u> | <u>29,400</u> | <u>21,200</u> | <u>21,200</u> | <u>21,200</u> | <u>21,200</u> |
| Positions:FT/PT | 62/0 | 61/0 | 61/0 | 61/0 | 61/0 | 61/0 |

Finance

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The FY 12 Adopted budget will be a net County dollar decrease of 0.6%, or \$13,193, from the FY 11 Current Year Original budget.

The Adopted budget has a decrease in Personal Services of 0.2%, or \$3,038. Regular & Temporary Salaries and Longevity had a total decrease of \$27,572. There is an increase of \$24,534 in Employee Benefits (health insurance and retirement) costs. Personnel changes due to a retirement make up the majority of the decreases in Personal Services.

PERFORMANCE MEASURES

| | | | |
|--|----------------------|------------------------|------------------------|
| | FY 2010 | FY 2011 | FY 2012 |
| | <u>ACTUAL</u> | <u>ESTIMATE</u> | <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.

Disbursements through Accounts Payable

| | | | |
|--|--------------|--------------|--------------|
| # Check Payments | 41,412 | 28,600 | 28,500 |
| Dollar volume paid by check | \$71,985,435 | \$60,857,500 | \$60,100,000 |
| # Direct deposit payments | 727 | 4,700 | 5,000 |
| Dollar volume direct deposit payments | 13,543,071 | \$35,846,300 | \$37,000,000 |
| Treasury - # Wire/Direct Deposit Payments | 2,784 | 2,755 | 2,800 |
| Payroll - # Direct Deposit Payments | 57,445 | 57,676 | 57,800 |
| Non-Bond Investment Portfolio Earnings (All Fc | \$688,384 | \$668,734 | \$688,486 |

Audits Performed

| | | | |
|------------------|---|---|---|
| Audits | 2 | 5 | 3 |
| Follow-ups | 2 | 2 | 2 |
| Special Projects | 4 | 1 | 1 |

PROGRAM SUMMARY

| | FY 09-10 | FY 10-11 | | FY 11-12 | | |
|---------|----------------------|------------------------|------------------------|-----------------------|-------------------------|-----------------------|
| | Prior Year | Current Year | | Continuation | | |
| | <u>Actual</u> | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| Finance | 1,875,191 | 2,092,422 | 2,153,711 | 2,151,562 | 2,076,275 | 2,079,229 |

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 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | | FY 11-12 Continuation <u>Request</u> <u>Recommend</u> | <u>Adopted</u> | |
|--------------------------------|---|---|-------------------------|---|-------------------------|-------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 1,268,850 | 1,273,610 | 1,226,433 | 1,295,606 | 1,243,458 | 1,246,038 |
| Employee Benefits | 354,772 | 360,422 | 377,990 | 399,766 | 384,582 | 384,956 |
| Total Personal Services | 1,623,622 | 1,634,032 | 1,604,423 | 1,695,372 | 1,628,040 | 1,630,994 |
| Operating Expenditures | | | | | | |
| Professional Fees | 60,871 | 162,500 | 250,099 | 162,500 | 162,500 | 162,500 |
| | | | | <i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services.</i> | | |
| Maintenance Service | 0 | 2,500 | 0 | 2,500 | 2,500 | 2,500 |
| Rent | 45 | 0 | 60 | 0 | 0 | 0 |
| Other Purchased Services | 155,582 | 213,450 | 219,573 | 213,250 | 213,250 | 213,250 |
| | | | | <i>Cost allocation plan, financial system software maintenance, bank service, insurance premiums.</i> | | |
| Training & Conference | 20,884 | 43,925 | 43,000 | 43,925 | 36,425 | 36,425 |
| | | | | <i>Certification training, GFOA & performance users conference, other specialized training for staff.</i> | | |
| General Supplies | 9,571 | 19,000 | 21,500 | 19,000 | 19,000 | 19,000 |
| | | | | <i>Office supplies, books & subscriptions, small equipment.</i> | | |
| Operating Supplies | 0 | 6,000 | 4,000 | 6,000 | 6,000 | 6,000 |
| | | | | <i>Audio-visual & training supplies for risk management safety training.</i> | | |
| Other Operating Costs | 4,616 | 11,015 | 11,056 | 9,015 | 8,560 | 8,560 |
| | | | | <i>Insurance claims, memberships & dues.</i> | | |
| Total Operating Exps. | 251,569 | 458,390 | 549,288 | 456,190 | 448,235 | 448,235 |
| Total Expenditures | <u>1,875,191</u> | <u>2,092,422</u> | <u>2,153,711</u> | <u>2,151,562</u> | <u>2,076,275</u> | <u>2,079,229</u> |
| Cost-Sharing Expenses | 182,936 | 165,558 | 168,558 | 187,653 | 187,653 | 187,653 |
| Contra-Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES | <u>324,504</u> | <u>49,700</u> | <u>72,200</u> | <u>49,700</u> | <u>49,700</u> | <u>49,700</u> |
| Positions:FT/PT | 22/0 | 22/0 | 22/0 | 23/0 | 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 FY 12 Adopted expenditure budget decreases by \$78,482 or .6% from the Current Year Original. The revenue decreases by \$87,000 or 7%. Facility fees generated by activity (such as filing fees) at the Hall of Justice has been lower than projected for the past 3 years, and the Adopted FY 12 budget is decreased by \$75,000 to match the lower projections. This is the primary reason for the overall decrease in revenue. In the Current Year Original budget the department also budgeted one-time revenue for the sale of surplus items & for FY 12 represents a revenue decrease of \$19,000. Other revenues increase by \$7,000 and this will slightly offset the decreases. County dollars will increase by \$8,518 over the Current Year Original.

There is enough funding in the Adopted budget to replace all emergency vehicles at the 120,000 mile replacement threshold. While this threshold used to be 100,000, it is important to note that vehicle reliability is improving and the County has not adjusted the replacement threshold. The budget also contains \$100,000 for replacement of non-emergency vehicles. This is not enough funding to replace all eligible vehicles in FY 2012.

Uncertainty surrounding gasoline prices is a major factor in the FY 12 budget and the foreseeable future. The budget assumes prices of \$3 per gallon and a total of 500,000 gallons consumed. The budget for gasoline is \$1.5 million and this is an increase of \$262,500. The department has been able to offset some of that increase by reducing elevator maintenance costs (\$106,570) and energy projects that help reduce electricity costs (\$94,675). The department requested \$578,700 in capital repairs for FY 12. Many of the requested projects will be coupled with existing Pay-Go projects, and this means that the \$55,000 in the budget should be enough to cover the remaining projects not included in Pay-Go projects.

PERFORMANCE MEASURES

| | FY 2010 <u>ACTUAL</u> | FY 2011 <u>ESTIMATE</u> | FY 2012 <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 | 72 | 72 | 72 |
| Square Footage - Active | 1,864,494 | 1,853,678 | 1,060,403 |
| Square Footage - Vacant | 483,860 | 488,696 | 488,696 |
| Road Name Signs | 234 | 250 | 250 |
| Assigned Fleet Vehicles* | 631 | 618 | 618 |

*Does not include vehicles for CenterPoint.

PROGRAM SUMMARY

| | FY 09-10 | FY 10-11 | | FY 11-12 | | |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Prior Year | Current Year | | Continuation | | |
| | <u>Actual</u> | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| Automotive Services | 4,582,337 | 4,292,553 | 4,958,017 | 7,189,441 | 4,397,512 | 4,402,730 |
| Central Services | 2,491,042 | 2,397,429 | 2,321,807 | 2,484,726 | 2,391,736 | 2,394,575 |
| Construction Management | 300,557 | 306,000 | 311,857 | 295,314 | 289,266 | 289,609 |
| Facilities Operations | 2,362,533 | 2,277,311 | 2,246,422 | 2,381,091 | 2,352,547 | 2,355,338 |
| Grounds Maintenance | 1,019,040 | 1,025,898 | 1,005,769 | 1,112,871 | 1,058,008 | 1,059,263 |
| Facility Expenses | 2,324,023 | 2,619,970 | 2,369,708 | 2,504,264 | 2,336,392 | 2,339,164 |
| Total | <u>13,079,532</u> | <u>12,919,161</u> | <u>13,213,580</u> | <u>15,967,707</u> | <u>12,825,461</u> | <u>12,840,679</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 09-10 Prior Year Actual | FY 10-11 Current Year Original | Estimate | Request | FY 11-12 Continuation Recommend | Adopted |
|--------------------------------|----------------------------------|--------------------------------------|-------------------|-------------------|---------------------------------------|---|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 4,148,084 | 4,152,184 | 4,027,857 | 4,120,237 | 4,120,237 | 4,133,524 |
| Other Employee Compensation | 100,000 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 1,560,097 | 1,607,011 | 1,646,325 | 1,708,523 | 1,708,523 | 1,710,454 |
| Board Compensation | 900 | 0 | 0 | 0 | 0 | 0 |
| Total Personal Services | 5,809,081 | 5,759,195 | 5,674,182 | 5,828,760 | 5,828,760 | 5,843,978 |
| Operating Expenditures | | | | | | |
| Professional Fees | 802,217 | 831,150 | 824,125 | 830,150 | 830,150 | 830,150 |
| | | | | | | <i>Custodial and security services; legal and engineering fees.</i> |
| Maintenance Service | 658,709 | 605,776 | 543,925 | 571,691 | 491,341 | 491,341 |
| | | | | | | <i>Janitorial services, building and mechanical systems projects.</i> |
| Rent | 496,165 | 633,500 | 604,862 | 633,500 | 599,500 | 599,500 |
| | | | | | | <i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i> |
| Utility Services | 85,153 | 52,100 | 56,759 | 55,800 | 51,800 | 51,800 |
| | | | | | | <i>Includes solid waste disposal charges, water & sewer services.</i> |
| Construction Services | 312,654 | 55,000 | 134,575 | 578,700 | 55,000 | 55,000 |
| | | | | | | <i>Capital Repair Plan.</i> |
| Other Purchased Services | 160,335 | 181,750 | 179,849 | 334,950 | 330,050 | 330,050 |
| | | | | | | <i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i> |
| Training & Conference | 3,542 | 6,250 | 5,905 | 16,700 | 5,850 | 5,850 |
| General Supplies | 586,243 | 544,325 | 517,813 | 594,075 | 523,750 | 523,750 |
| | | | | | | <i>Janitorial & maintenance repair supplies; small equipment purchases.</i> |
| Energy | 1,815,912 | 2,433,400 | 2,260,064 | 2,649,591 | 2,599,725 | 2,599,725 |
| | | | | | | <i>Electricity, natural gas, gasoline.</i> |
| Operating Supplies | 476,991 | 468,700 | 466,091 | 515,100 | 465,700 | 465,700 |
| | | | | | | <i>Tires & automotive supplies, protective gear, repair supplies.</i> |
| Other Operating Costs | 22,826 | 69,650 | 58,415 | 89,399 | 88,269 | 88,269 |
| | | | | | | <i>Insurance claims, memberships & dues.</i> |
| Total Operating Exps. | 5,420,747 | 5,881,601 | 5,652,383 | 6,869,656 | 6,041,135 | 6,041,135 |
| Capital Outlay | 1,849,704 | 1,278,365 | 1,887,015 | 3,269,291 | 955,566 | 955,566 |
| Total Expenditures | 13,079,532 | 12,919,161 | 13,213,580 | 15,967,707 | 12,825,461 | 12,840,679 |
| Cost-Sharing Expenses | 3,370,635 | 4,133,259 | 3,416,951 | 2,213,519 | 2,830,463 | 2,830,463 |
| Contra-Expenses | (8,572,714) | (10,702,954) | (9,055,065) | (8,907,735) | (9,662,076) | (9,662,076) |
| REVENUES | 984,723 | 1,233,700 | 1,060,931 | 1,216,700 | 1,146,700 | 1,146,700 |
| Positions: FT/PT | 132/0 | 132/0 | 132/0 | 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

The Adopted budget for Human Resources reflects a net County dollar decrease of 3%, or \$33,355. The decrease is due to several factors including: 1) Moving the physical/psychological examinations for Youth Services employees to the Youth Services' budget; 2) Decreasing the funds for the Employee Assistance Program; 3) Decreasing the funds for Management Consultant studies; and 4) Decreasing operating costs.

PERFORMANCE MEASURES

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

Turnover % By Service Area

| | FY 2010 <u>ACTUAL</u> | FY 2011 <u>ESTIMATE</u> | FY 2012 <u>ESTIMATE</u> |
|-------------------------------|--------------------------|----------------------------|----------------------------|
| Public Safety | 6.38% | 8.45% | 8.45% |
| Environmental Management | 0.00% | 0.00% | 0.00% |
| Health | 12.24% | 16.06% | 16.06% |
| Social Services | 13.32% | 9.84% | 9.84% |
| Education | 6.67% | 0.00% | 0.00% |
| Culture & Recreation | 11.67% | 9.47% | 9.47% |
| Community & Economic Develop. | 0.00% | 0.00% | 0.00% |
| Administration & Support | 8.03% | 7.07% | 7.07% |
| General Government | <u>4.59%</u> | <u>6.35%</u> | <u>6.35%</u> |
| Total Turnover % | 9.14% | 9.36% | 9.36% |

Sick Leave Utilization

| | FY 2010 <u>ACTUAL</u> | FY 2011 <u>ESTIMATE</u> | FY 2012 <u>ESTIMATE</u> |
|--|--------------------------|----------------------------|----------------------------|
| | 3.52% | 3.45% | 3.49% |
| | | (yr to date) | |

PROGRAM SUMMARY

| | FY 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> | <u>Estimate</u> | FY 11-12 Continuation <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
|----------------------|---|---|-------------------------|--|-------------------------|-------------------------|
| Personnel Management | 930,866 | 1,087,511 | 1,080,403 | 1,068,296 | 1,053,563 | 1,054,456 |
| In-Service Training | 10,733 | 13,790 | 13,290 | 14,570 | 13,490 | 13,490 |
| Total | <u>941,599</u> | <u>1,101,301</u> | <u>1,093,693</u> | <u>1,082,866</u> | <u>1,067,053</u> | <u>1,067,946</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 compensation, 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 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | | <u>Request</u> | FY 11-12 Continuation <u>Recommend</u> | <u>Adopted</u> |
|--------------------------------|---|---|-------------------------|-------------------------|--|--|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 541,563 | 555,558 | 563,837 | 570,004 | 567,664 | 568,444 |
| Other Employee Comp. | 20,000 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 186,231 | 304,598 | 310,711 | 306,277 | 305,937 | 306,050 |
| | | | | | <i>PYA: retirement incentive payment.</i> | |
| | | | | | <i>Includes unemployment expenses.</i> | |
| Total Personal Services | 747,794 | 860,156 | 874,548 | 876,281 | 873,601 | 874,494 |
| Operating Expenditures | | | | | | |
| Professional Fees | 46,519 | 53,500 | 53,500 | 45,700 | 45,700 | 45,700 |
| | | | | | | <i>Contracts for the County's Employee Assistance Program; pre-employment drug screens, psychological exams & physicals.</i> |
| Maintenance Service | 9 | 150 | 150 | 150 | 150 | 150 |
| Rent | 569 | 950 | 950 | 950 | 950 | 950 |
| Other Purchased Services | 73,687 | 109,900 | 109,900 | 79,500 | 74,500 | 74,500 |
| | | | | | | <i>Insurance premiums; criminal & drivers license checks; COBRA Admin. Contract; Flex Program Administration contract .</i> |
| Training & Conference | 14,718 | 12,780 | 12,480 | 14,455 | 13,550 | 13,550 |
| General Supplies | 7,566 | 8,450 | 8,250 | 8,750 | 6,750 | 6,750 |
| | | | | | | <i>Office supplies; small equipment; books & subscriptions.</i> |
| Operating Supplies | 33,751 | 31,200 | 9,700 | 32,800 | 27,800 | 27,800 |
| | | | | | | <i>Employee service awards.</i> |
| Other Operating Costs | 16,986 | 24,215 | 24,215 | 24,280 | 24,052 | 24,052 |
| | | | | | | <i>Tuition reimbursement; membership & dues; insurance claims.</i> |
| Total Operating Exps. | 193,805 | 241,145 | 219,145 | 206,585 | 193,452 | 193,452 |
| Total Expenditures | <u>941,599</u> | <u>1,101,301</u> | <u>1,093,693</u> | <u>1,082,866</u> | <u>1,067,053</u> | <u>1,067,946</u> |
| Cost-Sharing Expenses | 121,763 | 156,864 | 156,974 | 158,824 | 158,434 | 158,434 |
| Contra-Expenses | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUES | <u>13,665</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Positions:FT/PT | 10/0 | 10/0 | 10/0 | 10/0 | 10/0 | 10/0 |

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 the Purchasing Department's FY 12 Adopted budget will be \$97,410, a \$6,510 or 7.2% increase. The reasons for this increase are the addition of a 1.5% merit increase for employees, benefit increases, information services and rent increase. However, there are savings from a position being budgeted at 90% after becoming vacant. This saved about \$23,000.

The percentage share of expenses will be 22.49% compared to 25.54% for FY 11. This percentage is calculated through analysis of management reports that include data concerning purchase order activity, dollar volume of purchases, and administrative time spent on each jurisdiction from the most recently completed fiscal year (FY 10). Purchasing staff are City employees and are not shown in County position numbers.

PERFORMANCE MEASURES

| | <u>FY 2010 ACTUAL</u> | <u>FY 2011 ESTIMATE</u> | <u>FY 2012 ESTIMATE</u> |
|--|---------------------------|-----------------------------|-----------------------------|
| 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 | 629 | 660 | 693 |
| Total number of purchase orders and contracts written | 3,145 | 3,302 | 3,467 |
| Number of minority and women-owned business enterprises pre-bid conferences conducted | 15 | 24 | 20 |

PROGRAM SUMMARY

| | <u>FY 09-10 Prior Year Actual</u> | <u>FY 10-11 Current Year</u> | | <u>FY 11-12 Continuation</u> | | |
|--------------|---|----------------------------------|-----------------|----------------------------------|------------------|----------------|
| | | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| Purchasing | 437,390 | 418,360 | 418,360 | 395,390 | 395,390 | 395,390 |
| County Share | 102,826 | 90,900 | 90,900 | 97,410 | 97,410 | 97,410 |

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 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | | <u>Request</u> | FY 11-12 Continuation <u>Recommend</u> | <u>Adopted</u> |
|----------------------------|---|---|-----------------------|-----------------------|--|-----------------------|
| <u>EXPENDITURES</u> | | | | | | |
| Payments T/O Agencies | 102,826 | 90,900 | 90,900 | 97,410 | 97,410 | 97,410 |
| Total Expenditures | <u>102,826</u> | <u>90,900</u> | <u>90,900</u> | <u>97,410</u> | <u>97,410</u> | <u>97,410</u> |
| <u>REVENUES</u> | | | | | | |
| City/Other | 334,564 | 327,460 | 327,460 | 309,650 | 309,650 | 309,650 |
| County | 102,826 | 90,900 | 90,900 | 97,410 | 97,410 | 97,410 |
| Total Revenues | <u>437,390</u> | <u>418,360</u> | <u>418,360</u> | <u>407,060</u> | <u>407,060</u> | <u>407,060</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

The FY 12 Adopted budget reflects a net increase of \$44,423 or 3.6% from the FY 11 Original Budget.

Personal Services increases \$45,964 or 3.9% due to annualization of performance, increases in health insurance, and retirement benefits.

PERFORMANCE MEASURES

| | <u>FY 2010 ACTUAL</u> | <u>FY 2011 ESTIMATE</u> | <u>FY 2012 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 | 27,000 | 27,020 | 27,050 |
| Advice and Opinions | 21,000 | 21,020 | 21,030 |
| Legal Documents | 75,000 | 75,500 | 75,600 |

PROGRAM SUMMARY

| | <u>FY 09-10 Prior Year Actual</u> | <u>FY 10-11 Current Year</u> | | <u>FY 11-12 Continuation</u> | | |
|----------------------------|---|----------------------------------|-------------------------|----------------------------------|-------------------------|-------------------------|
| | | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| Attorney | 629,660 | 661,245 | 669,811 | 689,624 | 680,865 | 683,202 |
| Attorney - Social Services | 585,855 | 566,553 | 603,519 | 589,044 | 589,019 | 589,019 |
| Total | <u>1,215,515</u> | <u>1,227,798</u> | <u>1,273,330</u> | <u>1,278,668</u> | <u>1,269,884</u> | <u>1,272,221</u> |

Attorney represents County to protect its interests 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 the Department of Social Services for child welfare and child support cases.

Attorney

| | FY 09-10 Prior Year Actual | FY 10-11 Current Year Original | Estimate | Request | FY 11-12 Continuation Recommend | Adopted |
|--------------------------------|----------------------------------|--------------------------------------|------------------|------------------|---------------------------------------|--|
| EXPENDITURES | | | | | | |
| Personal Services | | | | | | |
| Salaries & Wages | 937,531 | 930,568 | 955,934 | 958,973 | 952,853 | 954,893 |
| Employee Benefits | 243,860 | 245,106 | 270,035 | 267,337 | 266,448 | 266,745 |
| Total Personal Services | 1,181,391 | 1,175,674 | 1,225,969 | 1,226,310 | 1,219,301 | 1,221,638 |
| Operating Expenditures | | | | | | |
| Professional Fees | 0 | 4,000 | 2,400 | 4,000 | 4,000 | 4,000 |
| Maintenance Service | 72 | 110 | 110 | 60 | 60 | 60 |
| Rent | 3,685 | 4,260 | 4,300 | 4,320 | 4,320 | 4,320 |
| Other Purchased Services | 7,413 | 11,554 | 9,483 | 11,810 | 10,810 | 10,810 |
| Training & Conference | 7,553 | 11,919 | 10,649 | 12,194 | 11,419 | 11,419 |
| General Supplies | 11,768 | 8,713 | 9,502 | 8,713 | 8,713 | 8,713 |
| Operating Supplies | 0 | 0 | 65 | 148 | 148 | 148 |
| Other Operating Costs | 3,633 | 11,568 | 10,852 | 11,113 | 11,113 | 11,113 |
| Total Operating Exps. | 34,124 | 52,124 | 47,361 | 52,358 | 50,583 | 50,583 |
| Total Expenditures | 1,215,515 | 1,227,798 | 1,273,330 | 1,278,668 | 1,269,884 | 1,272,221 |
| Cost-Sharing Expenses | 43,388 | 45,244 | 41,776 | 46,743 | 46,743 | 46,743 |
| Contra-Expenses | (582,826) | (571,996) | (600,184) | (593,196) | (593,171) | (593,171) |
| | | | | | | <i>Social Services' Attorneys and Paralegal charge back.</i> |
| REVENUES | 23 | 0 | 0 | 0 | 0 | 0 |
| 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 12 Adopted budget reflects an increase of \$50,688, or 5% over the FY 11 Current Year Original budget. The primary driver of this increase is in Personal Services, an increase of \$61,537, or 7.2%.

Personal Services is increasing due to a position reallocated from the Register of Deeds to the County Manager's Office in FY 11 and the annualization of performance, increases in health insurance, and retirement benefits.

Operating expenditures are reduced by \$10,849, or 7.3%.

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 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | FY 11-12 Continuation <u>Request</u> <u>Recommend</u> | <u>Adopted</u> |
|------------------------|---|---|---|----------------|
| County Comm. & Manager | 1,015,044 | 1,007,192 1,035,958 | 1,069,095 1,057,009 | 1,057,880 |

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 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | <u>Request</u> | FY 11-12 Continuation <u>Recommend</u> | <u>Adopted</u> |
|---------------------------------------|---|---|-------------------------|---|-------------------------|
| <u>EXPENDITURES</u> | | | | | |
| <i>Personal Services</i> | | | | | |
| Salaries & Wages | 724,882 | 712,702 | 735,944 | 753,793 | 752,273 |
| Other Employee Comp. | 20,000 | 0 | 0 | 0 | 0 |
| Employee Benefits | 159,570 | 146,813 | 185,942 | 169,000 | 168,779 |
| <i>Total Personal Services</i> | <i>904,452</i> | <i>859,515</i> | <i>921,886</i> | <i>922,793</i> | <i>921,052</i> |
| <i>Operating Expenditures</i> | | | | | |
| Professional Fees | 0 | 3,400 | 1,000 | 3,000 | 3,000 |
| Maintenance Service | 32 | 600 | 300 | 300 | 300 |
| Rent | 0 | 150 | 85 | 150 | 150 |
| Other Purchased Services | 35,232 | 40,100 | 31,725 | 39,050 | 39,050 |
| | | | | <i>Advertising, videotape briefings & meetings, laser fiche and insurance premiums.</i> | |
| Training & Conference | 41,684 | 58,874 | 44,400 | 58,874 | 49,400 |
| General Supplies | 26,192 | 30,131 | 25,100 | 31,404 | 31,404 |
| | | | | <i>Office supplies, books & subscriptions, small equipment.</i> | |
| Operating Supplies | 0 | 4,210 | 1,500 | 4,210 | 4,210 |
| Other Operating Costs | 7,452 | 10,212 | 9,962 | 9,314 | 9,314 |
| | | | | <i>Insurance claims.</i> | |
| <i>Total Operating Exps.</i> | <i>110,592</i> | <i>147,677</i> | <i>114,072</i> | <i>146,302</i> | <i>136,828</i> |
| Total Expenditures | <u>1,015,044</u> | <u>1,007,192</u> | <u>1,035,958</u> | <u>1,069,095</u> | <u>1,057,880</u> |
| Cost-Sharing Expenses | 89,763 | 92,745 | 90,569 | 112,746 | 112,746 |
| Contra-Expenses | 2 | 0 | 0 | 0 | 0 |
| <u>REVENUES</u> | <u>0</u> | <u>0</u> | <u>100</u> | <u>0</u> | <u>0</u> |
| Positions:FT/PT | 6/1 | 6/1 | 7/1 | 7/1 | 7/1 |
| | | | | <i>Reallocation of position from Register of Deeds.</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.

BUDGET HIGHLIGHTS

The FY 12 Adopted budget reflects a net \$14.2 million, or 38.2% increase from the FY 11 Original budget. This increase is somewhat misleading due to changes in the accounting for the Education Debt Leveling Funds. In prior years, an expenditure reserve was set up to account for Current Year Taxes collected for Education Debt Leveling. There are two Education Debt Leveling Plans, one for the 2006 Education Bond (3¢) and one for the 2008 Education Bond (1.1¢). The estimated taxes to be collected for EDLP in FY 12 is \$13,549,651. This revenue will be applied to eligible debt at the end of FY 12.

Due to changes at the State regarding the allocation of Education Lottery funds, the County will receive only \$3.6 million in lottery revenue for FY 12. The County applies its share of Education Lottery funds to School-related debt. Because of the lower lottery revenue, the recommended budget includes an additional \$3,962,263 in 2006 EDLP funds to cover the debt payment for the 2007 Community College debt and a portion of the 2008 Schools debt. This simply means that current year property tax collections for EDLP are inadequate for the Education Debt.

In the FY 12 Adopted budget, \$119,415 of expenses for eligible 911 center equipment debt has been shifted to the Emergency Telephone System Special Revenue Fund.

PROGRAM SUMMARY

| | FY 09-10 | FY 10-11 | | FY 11-12 | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Prior Year | Current Year | | Continuation | | |
| | <u>Actual</u> | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| General Obligation Bonds | 39,204,167 | 42,534,041 | 41,768,690 | 53,211,876 | 53,211,876 | 53,211,876 |
| Non-General Obligation Debt | 8,499,369 | 10,042,094 | 9,978,894 | 9,777,750 | 9,777,750 | 9,658,335 |
| Installment Purchase Contracts | 690,891 | 833,413 | 833,413 | 405,848 | 405,848 | 405,848 |
| Total | 48,394,427 | 53,409,548 | 52,580,997 | 63,395,474 | 63,395,474 | 63,276,059 |

Debt By Service Area:

| | | <u>11-12%</u> | | | | | |
|----------------------------------|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Animal Control | 0.6% | 385,469 | 364,917 | 364,917 | 361,536 | 361,536 | 361,536 |
| Emergency Communication | 0.9% | 589,540 | 592,764 | 592,916 | 587,212 | 587,212 | 467,797 |
| EMS | 0.0% | 32,627 | 64,297 | 67,003 | 30,794 | 30,794 | 30,794 |
| Sheriff Administration | 2.7% | 834,814 | 2,447,956 | 2,447,956 | 1,716,630 | 1,716,630 | 1,716,630 |
| Jail | 0.5% | 4,350,069 | 2,419,363 | 2,419,363 | 302,289 | 302,289 | 302,289 |
| Courts | 0.8% | 512,260 | 509,599 | 509,599 | 508,702 | 508,702 | 508,702 |
| Total Public Safety | 5.5% | 6,704,779 | 6,398,897 | 6,401,755 | 3,507,163 | 3,507,163 | 3,387,748 |
| Health | 0.1% | 89,629 | 161,161 | 167,291 | 85,062 | 85,062 | 85,062 |
| Social Services | 2.5% | 1,595,540 | 1,610,944 | 1,594,512 | 1,600,594 | 1,600,594 | 1,600,594 |
| Youth Services | 0.1% | 49,447 | 46,836 | 46,836 | 46,405 | 46,405 | 46,405 |
| Total Health/Social Svcs. | 2.7% | 1,734,616 | 1,818,941 | 1,808,639 | 1,732,062 | 1,732,062 | 1,732,062 |
| Forsyth Tech | 7.3% | 1,838,075 | 2,059,207 | 2,645,372 | 4,634,223 | 4,634,223 | 4,634,223 |
| Schools | 75.4% | 32,724,062 | 37,196,291 | 35,829,873 | 47,807,529 | 47,807,529 | 47,807,529 |
| Total Education | 82.7% | 34,562,138 | 39,255,497 | 38,475,246 | 52,441,752 | 52,441,752 | 52,441,752 |
| Library | 0.5% | 359,968 | 500,506 | 516,946 | 291,219 | 291,219 | 291,219 |
| Parks | 2.0% | 942,487 | 1,237,901 | 1,225,124 | 1,280,325 | 1,280,325 | 1,280,325 |
| Total Culture & Rec. | 2.5% | 1,302,455 | 1,738,407 | 1,742,070 | 1,571,544 | 1,571,544 | 1,571,544 |
| Technology | 0.7% | 435,295 | 434,470 | 434,641 | 433,969 | 433,969 | 433,969 |
| General Services | 0.9% | 556,243 | 560,143 | 555,719 | 557,415 | 557,415 | 557,415 |
| Administration/Other | 5.0% | 3,098,901 | 3,203,193 | 3,162,928 | 3,151,570 | 3,151,570 | 3,151,570 |
| Total Admin./Other | 6.5% | 4,090,440 | 4,197,806 | 4,153,288 | 4,142,954 | 4,142,954 | 4,142,954 |
| Total | 100% | 48,394,427 | 53,409,548 | 52,580,997 | 63,395,474 | 63,395,474 | 63,276,059 |

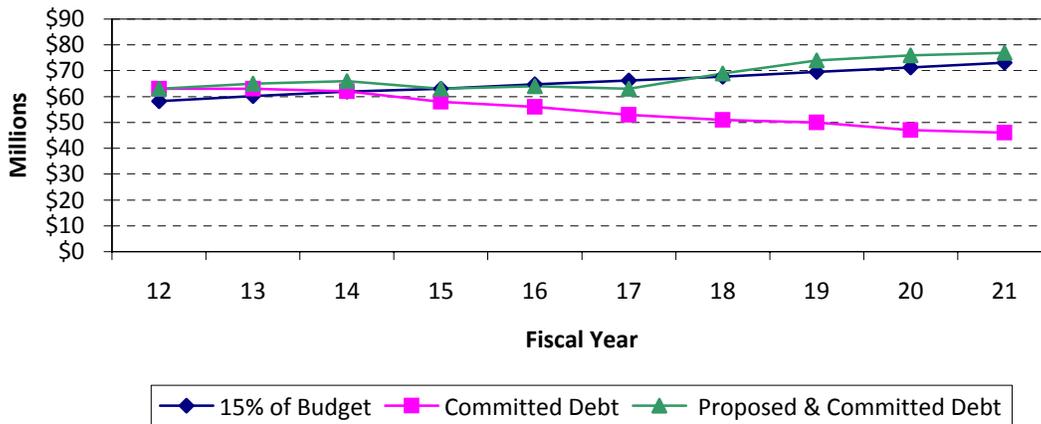
Debt Service

| | FY 09-10 Prior Year <u>Actual</u> | FY 10-11 Current Year <u>Original</u> <u>Estimate</u> | | FY 11-12 Continuation <u>Request</u> <u>Recommend</u> | | <u>Adopted</u> |
|-----------------------------------|---|---|--------------------------|---|--------------------------|--------------------------|
| <i>Debt by Issuance</i> | | | | | | |
| 1999 Refunding Bonds | 3,417,050 | 3,185,520 | 3,185,520 | - | - | - |
| 2001 PI 2/3rds | 181,135 | 130,938 | 130,938 | - | - | - |
| 2002A Public Improvement | 491,525 | 381,500 | 381,500 | 365,750 | 365,750 | 365,750 |
| 2002B Public Improvement | 2,808,625 | 1,853,000 | 1,853,000 | 1,776,500 | 1,776,500 | 1,776,500 |
| 2003B Pub. Improve. Sch/FTCC | 4,823,000 | 4,678,000 | 3,992,000 | 3,161,000 | 3,161,000 | 3,161,000 |
| 2003A 2/3rds Bonds | 72,063 | 70,438 | 63,000 | 53,813 | 53,813 | 53,813 |
| 2003A Refunding | 2,147,056 | 849,919 | 849,919 | 411,232 | 411,232 | 411,232 |
| 2003B Refunding | 1,193,675 | 810,825 | 810,825 | 768,475 | 768,475 | 768,475 |
| 2004 Refunding | 3,224,425 | 3,130,700 | 3,130,700 | 8,405,850 | 8,405,850 | 8,405,850 |
| 2004 Schools VRDB | 1,255,859 | 1,766,500 | 1,251,800 | 1,707,900 | 1,707,900 | 1,707,900 |
| 2005A Refunding | 2,031,750 | - | - | - | - | - |
| 2006 School Bonds | 1,314,500 | 2,467,000 | 2,467,000 | 1,219,500 | 1,219,500 | 1,219,500 |
| 2006 PI 2/3rds Bonds | 600,863 | 1,184,113 | 1,233,947 | 567,113 | 567,113 | 567,113 |
| 2007A Schools | 2,171,813 | 2,136,750 | 1,931,750 | 1,692,750 | 1,692,750 | 1,692,750 |
| 2007B Schools VRDB | 1,079,117 | 1,683,500 | 1,077,000 | 1,609,000 | 1,609,000 | 1,609,000 |
| 2007 Community College Bonds | 857,625 | 845,250 | 755,250 | 653,250 | 653,250 | 653,250 |
| 2008 School Bonds | 6,116,531 | 6,010,531 | 5,835,531 | 5,581,032 | 5,581,032 | 5,581,032 |
| 2008 2/3rds Bonds | 794,094 | 783,594 | 783,594 | 773,094 | 773,094 | 773,094 |
| 2008 Refunding Bonds | 2,764,313 | 3,373,700 | 3,373,700 | 4,094,575 | 4,094,575 | 4,094,575 |
| 2009 Educational Facilities Bonds | 888,653 | 1,467,500 | 1,467,500 | 3,117,500 | 3,117,500 | 3,117,500 |
| 2009 Refunding | 970,495 | 1,823,825 | 1,823,825 | 1,938,825 | 1,938,825 | 1,938,825 |
| 2010D QSCBs | - | 2,612,500 | 764,333 | 1,316,554 | 1,316,554 | 1,316,554 |
| 2010B GO P/I | - | 615,125 | 983,142 | 6,268,450 | 6,268,450 | 6,268,450 |
| 2010C BABs | - | 296,875 | 2,232,411 | 3,845,300 | 3,845,300 | 3,845,300 |
| 2010A Public Improvement 2/3rds | - | 376,438 | 260,058 | 1,870,813 | 1,870,813 | 1,870,813 |
| 2010E Refunding | - | - | 1,130,447 | 2,013,600 | 2,013,600 | 2,013,600 |
| 2006 Installment Purch (Equip) | 285,046 | 427,569 | 427,569 | 0 | 0 | 0 |
| 2007 Installment Purch (Equip) | 177,074 | 177,074 | 177,074 | 177,075 | 177,075 | 177,075 |
| 2008 Installment Purch (Equip) | 62,224 | 62,224 | 62,224 | 62,225 | 62,225 | 62,225 |
| 2009 Installment Purch (Equip) | 166,547 | 166,546 | 166,546 | 166,548 | 166,548 | 166,548 |
| 1998 COPS | 1,018,940 | 1,013,180 | 1,013,180 | 1,013,905 | 1,013,905 | 921,268 |
| 2001 COPS | 2,300,575 | 2,299,125 | 2,299,125 | 2,300,250 | 2,300,250 | 2,300,250 |
| 2002 COPS | 1,526,869 | 1,580,600 | 1,517,400 | 1,539,500 | 1,539,500 | 1,539,500 |
| 2002 COPS (Dec) | 422,263 | 426,638 | 426,638 | 422,107 | 422,107 | 422,107 |
| 2005 Refunding COPS | 2,032,375 | 2,039,800 | 2,039,800 | 2,039,800 | 2,039,800 | 2,013,022 |
| 2005 School COPS | 1,198,347 | 1,114,938 | 1,114,938 | 1,092,188 | 1,092,188 | 1,092,188 |
| 2009 LOBS-Phillips Building | - | 1,567,813 | 1,567,813 | 1,370,000 | 1,370,000 | 1,370,000 |
| Total Expenditures | <u>48,394,427</u> | <u>53,409,548</u> | <u>52,580,997</u> | <u>63,395,474</u> | <u>63,395,474</u> | <u>63,276,059</u> |
| | | | | | | |
| REVENUE | <u>10,240,765</u> | <u>16,069,947</u> | <u>15,575,084</u> | <u>11,687,171</u> | <u>11,687,171</u> | <u>11,687,171</u> |

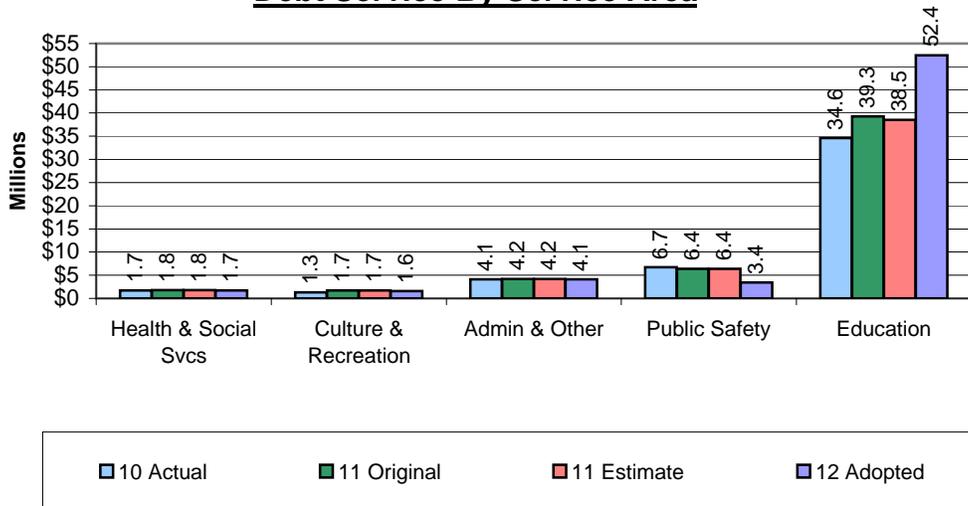
Debt Service

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 211. The current policy limits long-term debt to 15% net of dedicated debt revenue including QSCBs, BABs, and State lottery proceeds. The chart below compares committed, proposed and total projected long-term debt service to projected budgets for Fiscal Years 2012 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 2011 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> | | | | |
|--------------------------------------|-------------------------|------------------------|---------------------|---------------------|
| Approved/Issued | | | | |
| <u>Maturity Date</u> | <u>Principal</u> | <u>Interest</u> | <u>Fees*</u> | <u>Total</u> |
| June 30, | | | | |
| 2012 | 37,996,545 | 25,022,528 | 376,401 | 63,395,474 |
| 2013 | 38,628,203 | 23,514,740 | | 62,142,943 |
| 2014 | 39,467,340 | 21,976,903 | | 61,444,243 |
| 2015 | 36,850,000 | 20,339,992 | | 57,189,992 |
| 2016 | 35,860,000 | 19,093,309 | | 54,953,309 |
| 2017 | 35,655,000 | 17,554,860 | | 53,209,860 |
| 2018 | 34,630,000 | 16,131,478 | | 50,761,478 |
| 2019 | 34,855,000 | 14,615,455 | | 49,470,455 |
| 2020 | 33,650,000 | 13,234,250 | | 46,884,250 |
| 2021 | 33,815,000 | 11,761,437 | | 45,576,437 |
| 2022 | 33,825,000 | 10,579,261 | | 44,404,261 |
| 2023 | 34,010,000 | 9,199,067 | | 43,209,067 |
| 2024 | 29,600,000 | 7,888,747 | | 37,488,747 |
| 2025 | 29,785,000 | 6,653,247 | | 36,438,247 |
| 2026 | 28,850,000 | 5,419,152 | | 34,269,152 |
| 2027 | 28,120,000 | 4,199,970 | | 32,319,970 |
| 2028 | 26,750,000 | 3,045,148 | | 29,795,148 |
| 2029 | 23,600,000 | 1,706,128 | | 25,306,128 |
| 2030 | 9,625,000 | 495,983 | | 10,120,983 |
| TOTAL | 605,572,088 | 232,431,651 | 376,401 | 838,380,140 |

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

Note 1: FY 2012 includes \$119,415 of debt service paid in the Emergency Telephone System Special Revenue Fund.

Note 2: This table does not include debt service for a \$40 million Library Bond Referendum passed in November 2010. It also does not include \$5 million remaining of a voter approved debt for Forsyth Technical Community College or debt on \$21.11 million of LOBS for the Phillips Building Public Safety facility project.

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 for long-term debt limits future outstanding debt to a level far below the legal debt capacity. This policy includes limiting long-term debt to 15% net of designated revenue including, but not limited to State lottery proceeds and Federal payments on QSCBs and BABs.

| <u>Legal Debt Capacity</u> | <u>Outstanding Debt (Approved/Issued)</u> | <u>Unused Capacity</u> |
|-----------------------------------|--|-------------------------------|
| 2,702,754,672 | 605,572,088 | 2,097,182,584 |