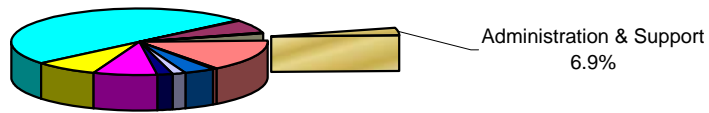
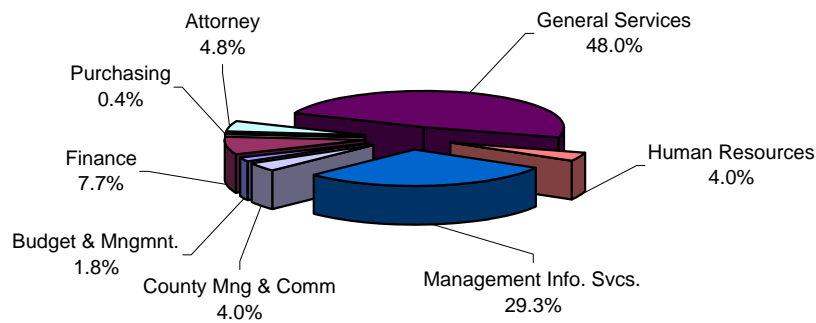


Administration & Support Service Area

FY 2012 Total County - \$387,351,489



FY 2012 Administration & Support County Dollars - \$26,707,550



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:

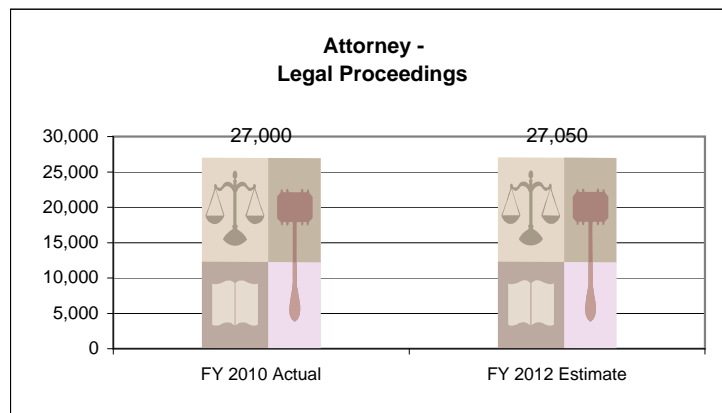
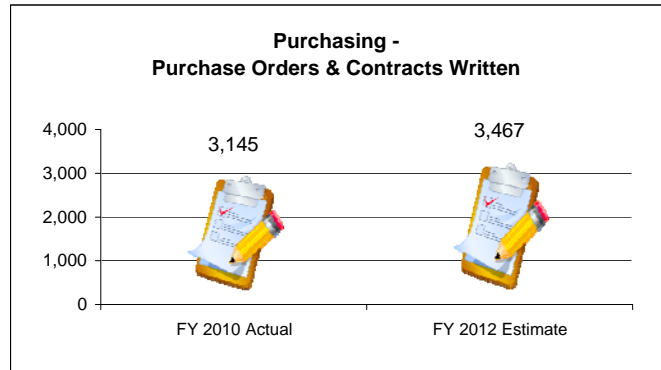
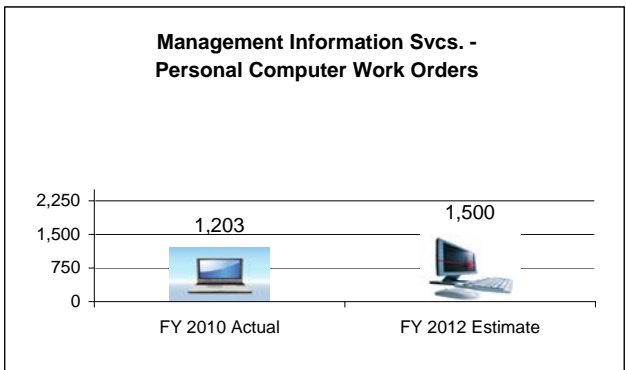
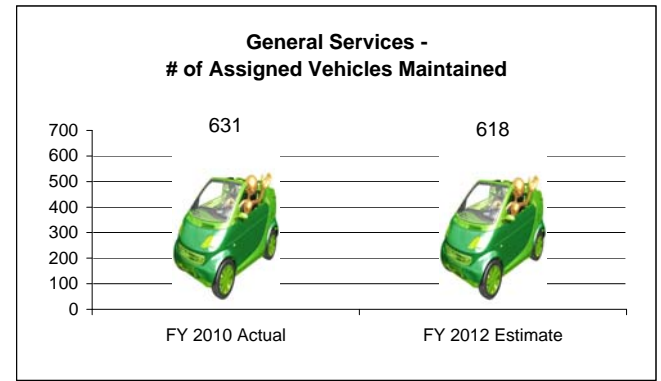
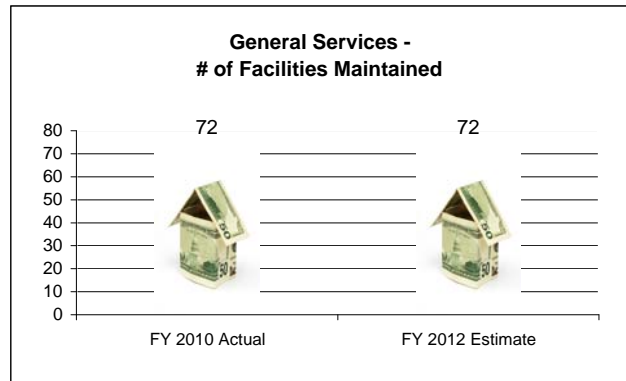
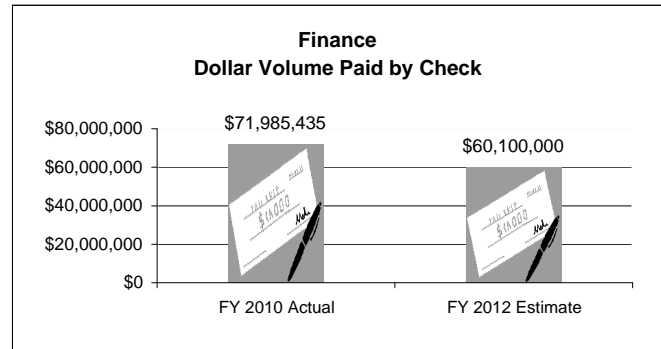
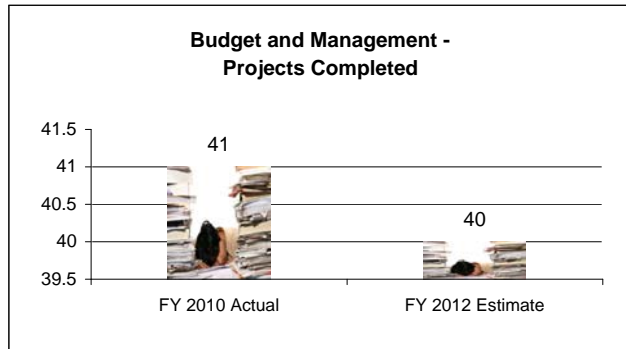
- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14-16% of the subsequent yr's budget.
- c. Annually updating projections of revenues,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

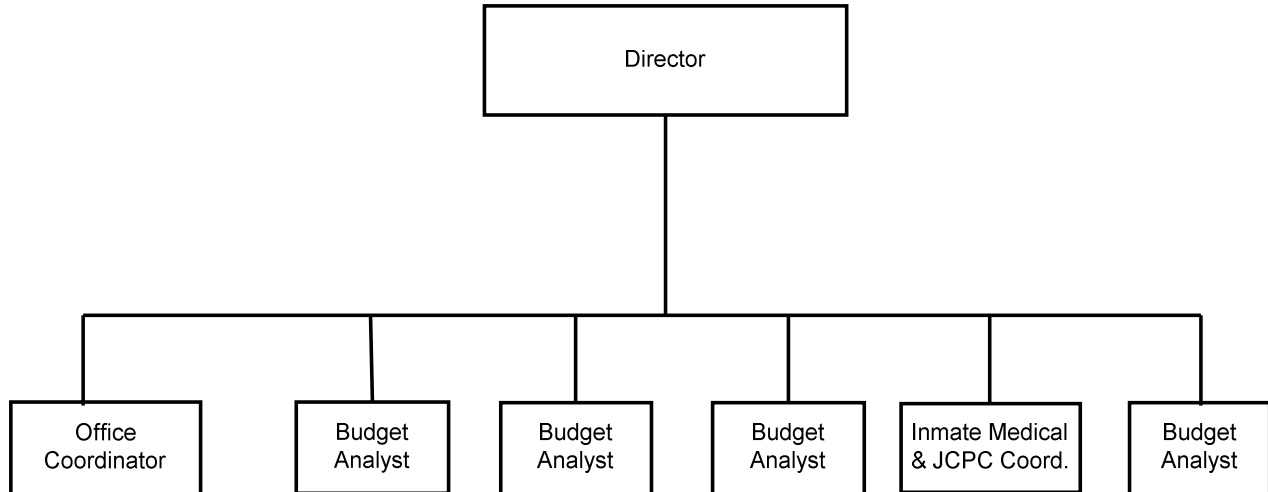
Administration & Support Service Area



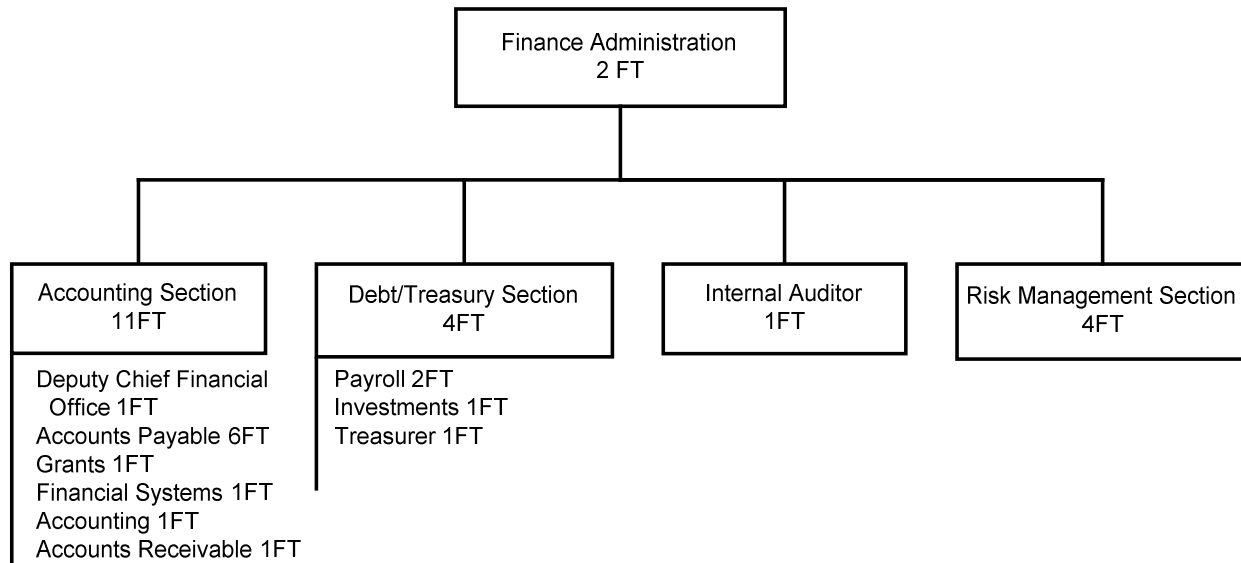
Forsyth County Personnel By Administration & Support Service Area

	FY 09-10	FY 10-11		FY 11-12		
	Prior Year <u>Actual</u>	Current Year <u>Original</u>	<u>Estimate</u>	Continuation <u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Budget & Management						
Full	7	7	7	6	6	
Part	0	0	0	1	0	
Management Information Services						
Full	62	61	61	61	61	
Part	0	0	0	0	0	
Finance						
Full	22	22	22	23	22	
Part	0	0	0	0	0	
General Services						
Full	132	132	132	132	132	
Part	0	0	0	0	0	
Human Resources						
Full	10	10	10	10	10	
Part	0	0	0	0	0	
Attorney						
Full	13	13	13	13	13	
Part	0	0	0	0	0	
County Commissioners & Manager						
Full	6	6	7	7	7	
Part	1	1	1	1	1	
TOTAL SERVICE AREA - FT	252	251	252	252	251	
TOTAL SERVICE AREA - PT	1	1	1	2	1	

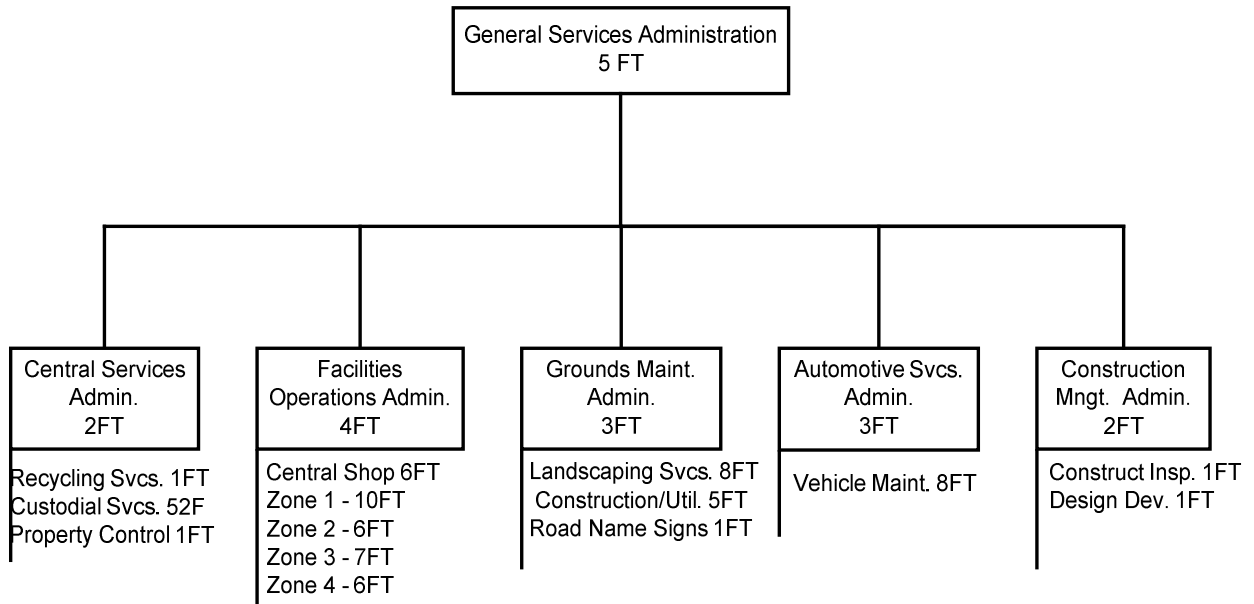
Budget & Management



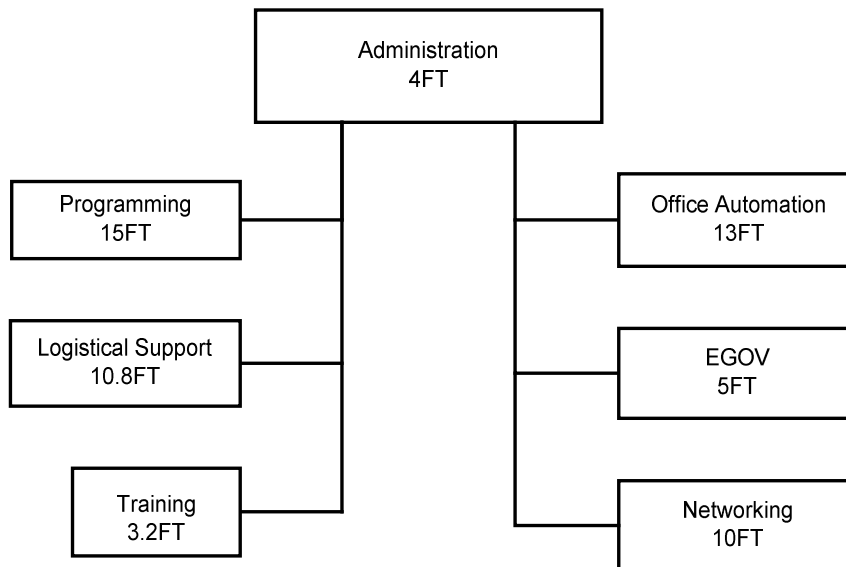
Finance Department



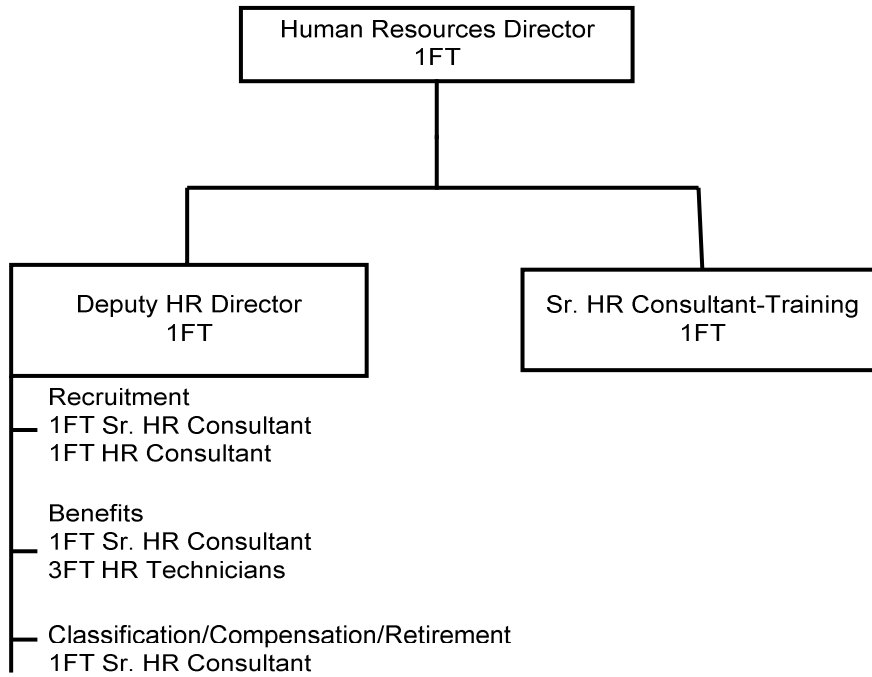
General Services Department



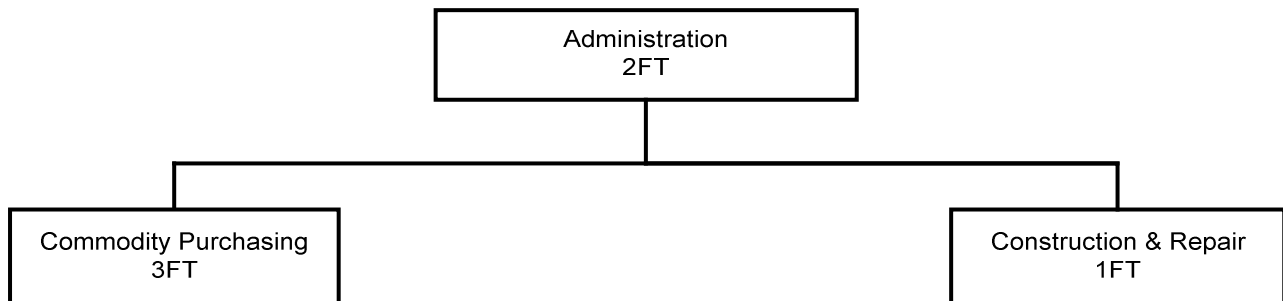
Management Information Services



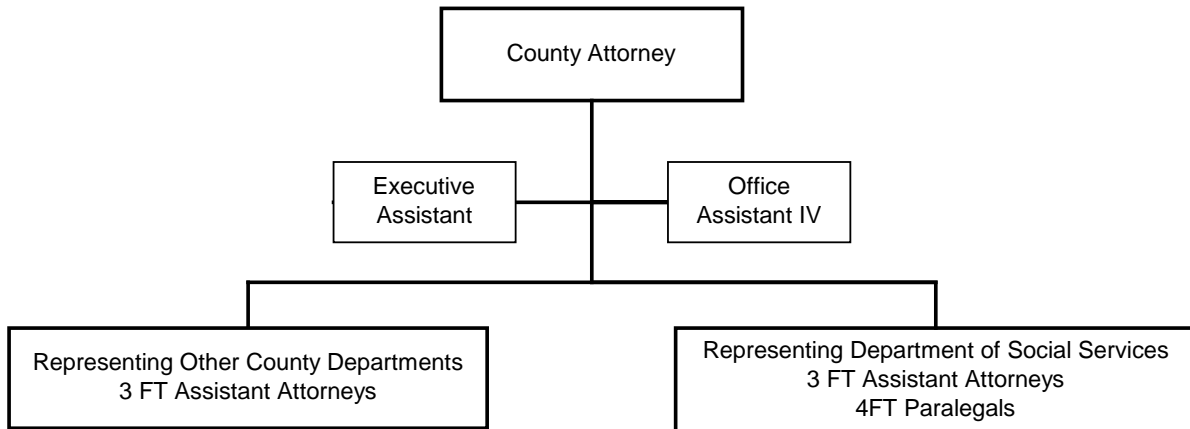
Human Resources Department



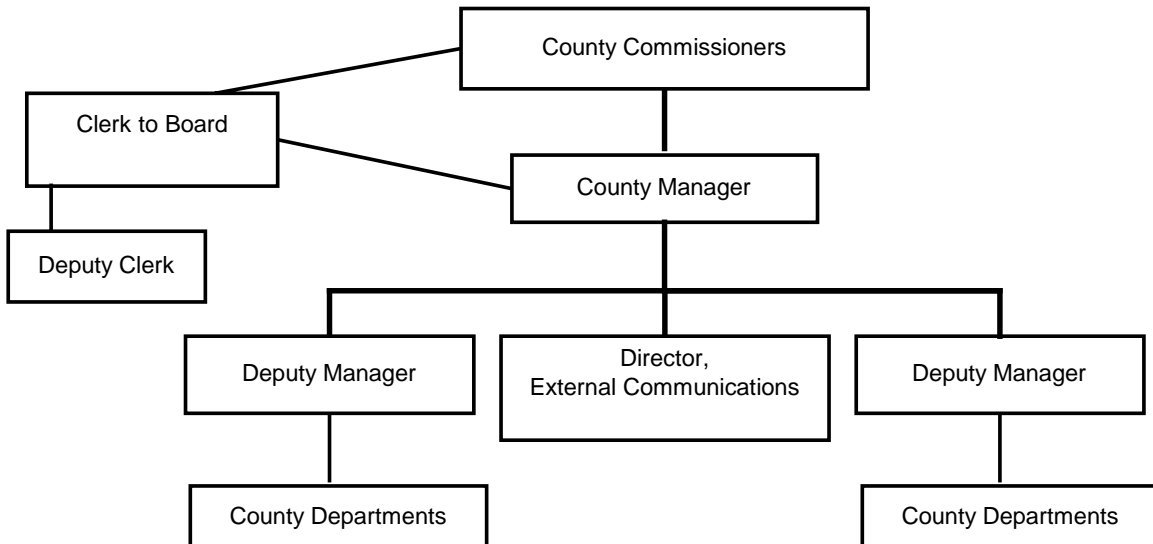
Purchasing Department



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 Continuation Recommended budget reflects a net decrease of \$35,701 or 6.7% from the FY 11 Original budget.

Personal Services decreases by \$39,423 or 7.8% 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 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
JCPC Administration	0	15,500	17,217	15,968	500
Total	<u>519,911</u>	<u>529,686</u>	<u>526,375</u>	<u>512,546</u>	<u>493,985</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>		<u>Request</u>	FY 11-12 Continuation <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	
Employee Benefits	103,907	107,121	112,794	102,175	100,683	<i>1FT position deleted.</i>
Total Personal Services	510,196	505,066	508,619	484,204	465,643	
<i>Operating Expenditures</i>						
Professional Fees	635	650	4,635	650	650	
Rent	120	120	120	120	120	<i>Fee to submit document to GFOA.</i>
Other Purchased Services	615	11,300	1,750	16,000	16,000	
Training & Conference	6,177	7,250	8,690	6,700	6,700	<i>Insurance premiums, contractual study.</i>
General Supplies	1,713	2,800	2,100	2,600	2,600	<i>CYE increase for Public Executive Leadership Academy application.</i>
Other Operating Costs	455	2,500	461	2,272	2,272	
Total Operating Exps.	9,715	24,620	17,756	28,342	28,342	<i>Insurance claims, memberships & dues.</i>
Total Expenditures	<u>519,911</u>	<u>529,686</u>	<u>526,375</u>	<u>512,546</u>	<u>493,985</u>	
Cost-Sharing Expenses	3,432	10,394	6,907	10,249	10,249	
Contra-Expenses	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>	
Positions:FT/PT	7/0	7/0	7/0	6/1	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

This budget reflects a decrease of \$96,316 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 less 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	
Programming	1,462,906	1,433,788	1,483,278	1,461,273	1,461,792	
Client Services	1,469,595	1,525,978	1,534,309	1,491,637	1,447,750	
Computer Systems Supp.	310,138	0	0	0	0	
Logistical Support	1,550,899	1,702,299	1,562,835	1,550,162	1,515,751	
Networking	1,182,019	1,742,140	1,772,909	1,958,121	1,834,761	
Training Center	182,128	174,489	143,034	173,215	173,303	
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>	

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	Request	FY 11-12 Continuation Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,652,170	3,575,551	3,626,599	3,667,385	3,641,285	
Other Employee Comp.	100,000	0	0	0	0	
Employee Benefits	1,024,708	1,016,833	1,075,028	1,068,985	1,065,192	
Total Personal Services	4,776,878	4,592,384	4,701,627	4,736,370	4,706,477	
Operating Expenditures						
Maintenance Service	324,146	407,970	425,073	506,137	463,012	
Rent	299,392	345,000	251,000	180,173	157,388	
Construction Services	7,654	15,000	17,000	55,000	15,000	
Other Purchased Services	1,080,558	1,189,135	1,150,108	1,174,650	1,079,050	
Training & Conference	33,502	41,500	40,400	98,145	31,400	
General Supplies	611,357	738,500	549,765	1,073,580	751,020	
Operating Supplies	441,072	435,000	440,600	560,600	443,850	
Other Operating Costs	12,705	22,300	24,395	20,315	19,276	
Total Operating Exps.	2,810,386	3,194,405	2,898,341	3,668,600	2,959,996	
Capital Outlay	163,200	130,000	130,000	218,500	154,000	
						Software, server replacements and equipment for County departments.
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>	
Cost-Sharing Expenses	110,804	454,739	452,785	470,828	464,448	
Contra-Expenses	(2,838,650)	(3,089,121)	(2,726,019)	(2,935,063)	(2,927,977)	
REVENUES	<u>62,603</u>	<u>29,400</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	

Finance

MISSION STATEMENT

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

BUDGET HIGHLIGHTS

The FY 12 Continuation Recommended budget will be a net County dollar decrease of 0.8%, or \$16,147, from the FY 11 Current Year Original budget.

The Continuation Recommended budget has a decrease in Personal Services of 0.4%, or \$5,992. Regular & Temporary Salaries and Longevity had a total decrease of \$30,152. There is an increase of \$24,160 in Employee Benefits (health insurance and retirement) costs. Personnel changes due to a retirement make up the majority of the decreases in Personal Services.

On page 34 of the Alternate Service Level document, there is a position request for an Internal Auditor.

PERFORMANCE MEASURES

	FY 2010 ACTUAL	FY 2011 ESTIMATE	FY 2012 ESTIMATE
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These measures relate to the County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.

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 Prior Year Actual	FY 10-11 Current Year Original Estimate	FY 11-12 Continuation Request Recommend Adopted
Finance	1,875,191	2,092,422 2,153,711	2,151,562 2,076,275

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
Employee Benefits	354,772	360,422	377,990	399,766	384,582
Total Personal Services	1,623,622	1,634,032	1,604,423	1,695,372	1,628,040
Operating Expenditures					
Professional Fees	60,871	162,500	250,099	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
Rent	45	0	60	0	0
Other Purchased Services	155,582	213,450	219,573	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
		<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
		<i>Office supplies, books & subscriptions, small equipment.</i>			
Operating Supplies	0	6,000	4,000	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
		<i>Insurance claims, memberships & dues.</i>			
Total Operating Exps.	251,569	458,390	549,288	456,190	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>
Cost-Sharing Expenses	182,936	165,558	168,558	187,653	187,653
Contra-Expenses	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>
Positions:FT/PT	22/0	22/0	22/0	23/0	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 Recommended expenditure budget decreases by \$93,700 or .7% from the Current Year Original. The Recommended 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 Recommended BY 12 budget is decreased by \$75,000 to match the lower projections. This revenue item is the primary reason for the overall decrease in revenue. In the Current Year Original budget the department also budgeted a one-time revenue for the sale of surplus items. That revenue represents a decrease of \$19,000. Other revenues increase by \$7,000 and this will slightly offset those decreases. County dollars are recommended to decrease by \$6,700 over the Current Year Original.

There is enough funding in the Recommended 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 Recommended 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 Recommended budget and the foreseeable future. The Recommended budget assumes prices of \$3 per gallon & a total of 500,000 gallons consumed. The Recommended budget for gasoline is \$1.5 million & 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 Recommended 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 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>
Automotive Services	4,582,337	4,292,553	4,958,017	7,189,441	4,397,512
Central Services	2,491,042	2,397,429	2,321,807	2,484,726	2,391,736
Construction Management	300,557	306,000	311,857	295,314	289,266
Facilities Operations	2,362,533	2,277,311	2,246,422	2,381,091	2,352,547
Grounds Maintenance	1,019,040	1,025,898	1,005,769	1,112,871	1,058,008
Facility Expenses	2,324,023	2,619,970	2,369,708	2,504,264	2,336,392
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>

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	
Other Employee Compensation	100,000	0	0	0	0	
Employee Benefits	1,560,097	1,607,011	1,646,325	1,708,523	1,708,523	
Board Compensation	900	0	0	0	0	
Total Personal Services	5,809,081	5,759,195	5,674,182	5,828,760	5,828,760	
Operating Expenditures						
Professional Fees	802,217	831,150	824,125	830,150	830,150	
Maintenance Service	658,709	605,776	543,925	571,691	491,341	<i>Custodial and security services; legal and engineering fees.</i>
Rent	496,165	633,500	604,862	633,500	599,500	<i>Janitorial services, building and mechanical systems projects.</i>
Utility Services	85,153	52,100	56,759	55,800	51,800	<i>Includes Parole, Probation & Community Service lease; juror parking, Public Defender's Office.</i>
Construction Services	312,654	55,000	134,575	578,700	55,000	<i>Includes solid waste disposal charges, water & sewer services.</i>
Other Purchased Services	160,335	181,750	179,849	334,950	330,050	<i>Capital Repair Plan.</i>
Training & Conference	3,542	6,250	5,905	16,700	5,850	<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>
General Supplies	586,243	544,325	517,813	594,075	523,750	
Energy	1,815,912	2,433,400	2,260,064	2,649,591	2,599,725	<i>Janitorial & maintenance repair supplies; small equipment purchases.</i>
Operating Supplies	476,991	468,700	466,091	515,100	465,700	<i>Electricity, natural gas, gasoline.</i>
Other Operating Costs	22,826	69,650	58,415	89,399	88,269	<i>Tires & automotive supplies, protective gear, repair supplies.</i>
Total Operating Exps.	5,420,747	5,881,601	5,652,383	6,869,656	6,041,135	<i>Insurance claims, memberships & dues.</i>
Capital Outlay	1,849,704	1,278,365	1,887,015	3,269,291	955,566	
Total Expenditures	13,079,532	12,919,161	13,213,580	15,967,707	12,825,461	
Cost-Sharing Expenses	3,370,635	4,133,259	3,416,951	2,213,519	2,830,463	
Contra-Expenses	(8,572,714)	(10,702,954)	(9,055,065)	(8,907,735)	(9,662,076)	
REVENUES	984,723	1,233,700	1,060,931	1,216,700	1,146,700	
Positions: FT/PT	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 Recommended budget for Human Resources reflects a net County dollar decrease of 3.1%, or \$34,248. 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

	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
In-Service Training	10,733	13,790	13,290	14,570	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>

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	
Other Employee Comp.	20,000	0	0	0	0	
Employee Benefits	186,231	304,598	310,711	306,277	305,937	<i>PYA: retirement incentive payment.</i>
Total Personal Services	747,794	860,156	874,548	876,281	873,601	<i>Includes unemployment expenses.</i>
Operating Expenditures						
Professional Fees	46,519	53,500	53,500	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	
Rent	569	950	950	950	950	
Other Purchased Services	73,687	109,900	109,900	79,500	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	
General Supplies	7,566	8,450	8,250	8,750	6,750	
						<i>Office supplies; small equipment; books & subscriptions.</i>
Operating Supplies	33,751	31,200	9,700	32,800	27,800	
						<i>Employee service awards.</i>
Other Operating Costs	16,986	24,215	24,215	24,280	24,052	
						<i>Tuition reimbursement; membership & dues; insurance claims.</i>
Total Operating Exps.	193,805	241,145	219,145	206,585	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>	
Cost-Sharing Expenses	121,763	156,864	156,974	158,824	158,434	
Contra-Expenses	0	0	0	0	0	
REVENUES	<u>13,665</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	

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 Recommended 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 is 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 positions numbers.

PERFORMANCE MEASURES

	FY 2010 ACTUAL	FY 2011 ESTIMATE	FY 2012 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	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

	FY 09-10 Prior Year Actual	FY 10-11 Current Year Original Estimate		FY 11-12 Continuation Request Recommend		Adopted
Purchasing	437,390	418,360	418,360	395,390	395,390	
County Share	102,826	90,900	90,900	85,740	85,740	

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>		Request	FY 11-12 Continuation <u>Recommend</u>	<u>Adopted</u>
<u>EXPENDITURES</u>						
Payments T/O Agencies	102,826	90,900	90,900	85,740	85,740	
Total Expenditures	<u>102,826</u>	<u>90,900</u>	<u>90,900</u>	<u>85,740</u>	<u>85,740</u>	
<u>REVENUES</u>						
City/Other	334,564	327,460	327,460	309,650	309,650	
County	102,826	90,900	90,900	85,740	85,740	
Total Revenues	<u>437,390</u>	<u>418,360</u>	<u>418,360</u>	<u>395,390</u>	<u>395,390</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 Continuation Recommended budget reflects a net increase of \$42,086 or 3.4% from the FY 11 Original Budget.

Personal Services increases \$43,627 or 3.7% 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	
Attorney - Social Services	585,855	566,553	603,519	589,044	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>	

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 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	937,531	930,568	955,934	958,973	952,853	
Employee Benefits	243,860	245,106	270,035	267,337	266,448	
Total Personal Services	1,181,391	1,175,674	1,225,969	1,226,310	1,219,301	
<i>Operating Expenditures</i>						
Professional Fees	0	4,000	2,400	4,000	4,000	
Maintenance Service	72	110	110	60	60	
Rent	3,685	4,260	4,300	4,320	4,320	<i>Equipment repair.</i>
Other Purchased Services	7,413	11,554	9,483	11,810	10,810	<i>Equipment rental, parking for DSS Attorneys.</i>
Training & Conference	7,553	11,919	10,649	12,194	11,419	<i>Printing costs, insurance premiums, online law references and music licenses.</i>
General Supplies	11,768	8,713	9,502	8,713	8,713	<i>Personal mileage and required travel.</i>
Operating Supplies	0	0	65	148	148	<i>Office supplies, books & subscriptions, small equipment.</i>
Other Operating Costs	3,633	11,568	10,852	11,113	11,113	<i>Memberships & dues, legal & court costs, insurance claims.</i>
Total Operating Exps.	34,124	52,124	47,361	52,358	50,583	
Total Expenditures	<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>	
Cost-Sharing Expenses	43,388	45,244	41,776	46,743	46,743	
Contra-Expenses	(582,826)	(571,996)	(600,184)	(593,196)	(593,171)	<i>Social Services' Attorneys and Paralegal charge back.</i>
<u>REVENUES</u>	<u>23</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 12 Continuation Recommended budget reflects an increase of \$49,817, or 4.9% over the FY 11 Current Year Original budget. The primary driver of this increase is in Personal Services, an increase of \$60,666, or 7.1%.

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 Actual	FY 10-11 Current Year Original	Estimate	Request	FY 11-12 Continuation Recommend	Adopted
County Comm. & Manager	1,015,044	1,007,192	1,035,958	1,069,095	1,057,009	

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	751,513
Other Employee Comp.	20,000	0	0	0	0
Employee Benefits	159,570	146,813	185,942	169,000	168,668
<i>Total Personal Services</i>	<i>904,452</i>	<i>859,515</i>	<i>921,886</i>	<i>922,793</i>	<i>920,181</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
Training & Conference	41,684	58,874	44,400	58,874	49,400
General Supplies	26,192	30,131	25,100	31,404	31,404
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>Total Operating Exps.</i>	<i>110,592</i>	<i>147,677</i>	<i>114,072</i>	<i>146,302</i>	<i>136,828</i>
					<i>Insurance claims.</i>
Total Expenditures	<u>1,015,044</u>	<u>1,007,192</u>	<u>1,035,958</u>	<u>1,069,095</u>	<u>1,057,009</u>
Cost-Sharing Expenses	89,763	92,745	90,569	112,746	112,746
Contra-Expenses	0	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 Recommended budget will reflect a net \$14.4, or 38.5% 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 c) and one for the 2008 Education Bond (1.1 c). 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.

PROGRAM SUMMARY

	FY 09-10		FY 10-11		FY 11-12	
	Prior Year	Current Year		Request	Continuation	Adopted
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
General Obligation Bonds	39,204,167	42,534,041	41,768,690	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	
Installment Purchase Contracts	690,891	833,413	833,413	405,848	405,848	
Total	48,394,427	53,409,548	52,580,997	63,395,474	63,395,474	
Debt By Service Area:						
	11-12%					
Animal Control	0.6%	385,469	364,917	364,917	361,536	361,536
Emergency Communication	0.9%	589,540	592,764	592,916	587,212	587,212
EMS	0.0%	32,627	64,297	67,003	30,794	30,794
Sheriff Administration	2.7%	834,814	2,447,956	2,447,956	1,716,630	1,716,630
Jail	0.5%	4,350,069	2,419,363	2,419,363	302,289	302,289
Courts	0.8%	512,260	509,599	509,599	508,702	508,702
Total Public Safety	5.5%	6,704,779	6,398,897	6,401,755	3,507,163	3,507,163
Health	0.1%	89,629	161,161	167,291	85,062	85,062
Social Services	2.5%	1,595,540	1,610,944	1,594,512	1,600,594	1,600,594
Youth Services	0.1%	49,447	46,836	46,836	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
Forsyth Tech	7.3%	1,838,075	2,059,207	2,645,372	4,634,223	4,634,223
Schools	75.4%	32,724,062	37,196,291	35,829,873	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
Library	0.5%	359,968	500,506	516,946	291,219	291,219
Parks	2.0%	942,487	1,237,901	1,225,124	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
Technology	0.7%	435,295	434,470	434,641	433,969	433,969
General Services	0.9%	556,243	560,143	555,719	557,415	557,415
Administration/Other	5.0%	3,098,901	3,203,193	3,162,928	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
Total	100%	48,394,427	53,409,548	52,580,997	63,395,474	63,395,474

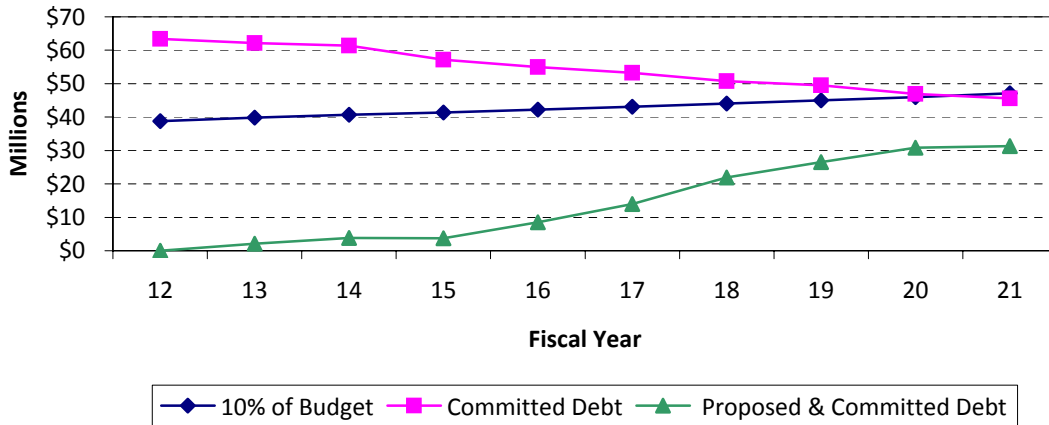
Debt Service

	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
2002B Public Improvement	2,808,625	1,853,000	1,853,000	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
2003A 2/3rds Bonds	72,063	70,438	63,000	53,813	53,813
2003A Refunding	2,147,056	849,919	849,919	411,232	411,232
2003B Refunding	1,193,675	810,825	810,825	768,475	768,475
2004 Refunding	3,224,425	3,130,700	3,130,700	8,405,850	8,405,850
2004 Schools VRDB	1,255,859	1,766,500	1,251,800	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
2006 PI 2/3rds Bonds	600,863	1,184,113	1,233,947	567,113	567,113
2007A Schools	2,171,813	2,136,750	1,931,750	1,692,750	1,692,750
2007B Schools VRDB	1,079,117	1,683,500	1,077,000	1,609,000	1,609,000
2007 Community College Bonds	857,625	845,250	755,250	653,250	653,250
2008 School Bonds	6,116,531	6,010,531	5,835,531	5,581,032	5,581,032
2008 2/3rds Bonds	794,094	783,594	783,594	773,094	773,094
2008 Refunding Bonds	2,764,313	3,373,700	3,373,700	4,094,575	4,094,575
2009 Educational Facilities Bonds	888,653	1,467,500	1,467,500	3,117,500	3,117,500
2009 Refunding	970,495	1,823,825	1,823,825	1,938,825	1,938,825
2010D QSCBs	-	2,612,500	764,333	1,316,554	1,316,554
2010B GO P/I	-	615,125	983,142	6,268,450	6,268,450
2010C BABs	-	296,875	2,232,411	3,845,300	3,845,300
2010A Public Improvement 2/3rds	-	376,438	260,058	1,870,813	1,870,813
2010E Refunding	-	-	1,130,447	2,013,600	2,013,600
2006 Installment Purch (Equip)	285,046	427,569	427,569	0	0
2007 Installment Purch (Equip)	177,074	177,074	177,074	177,075	177,075
2008 Installment Purch (Equip)	62,224	62,224	62,224	62,225	62,225
2009 Installment Purch (Equip)	166,547	166,546	166,546	166,548	166,548
1998 COPS	1,018,940	1,013,180	1,013,180	1,013,905	1,013,905
2001 COPS	2,300,575	2,299,125	2,299,125	2,300,250	2,300,250
2002 COPS	1,526,869	1,580,600	1,517,400	1,539,500	1,539,500
2002 COPS (Dec)	422,263	426,638	426,638	422,107	422,107
2005 Refunding COPS	2,032,375	2,039,800	2,039,800	2,039,800	2,039,800
2005 School COPS	1,198,347	1,114,938	1,114,938	1,092,188	1,092,188
2009 LOBS-Phillips Building	-	1,567,813	1,567,813	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>
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>

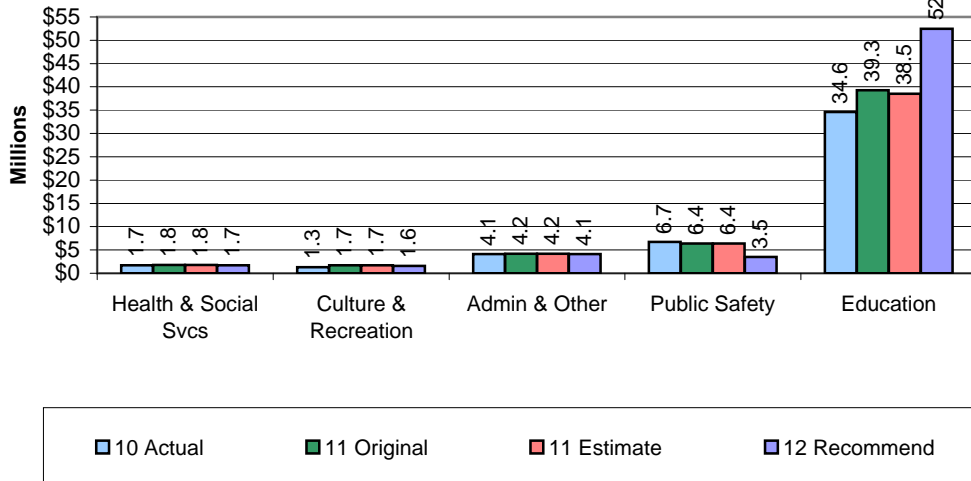
Debt Service

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 is being discussed for changes and may include limiting long-term debt to a range between 15% - 18%. The chart below compares committed, proposed & 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

TOTAL DEBT OUTSTANDING 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: 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 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. This policy is being reviewed for changes and may include limiting long-term debt to a range between 15% - 18%.

<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