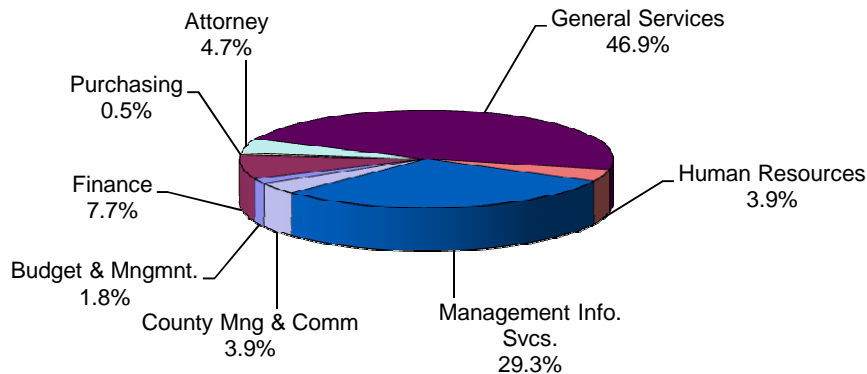


## Administration & Support Service Area

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### FY 2013 Administration & Support County Dollars - \$27,626,403



### OPERATING GOALS AND OBJECTIVES:

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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:

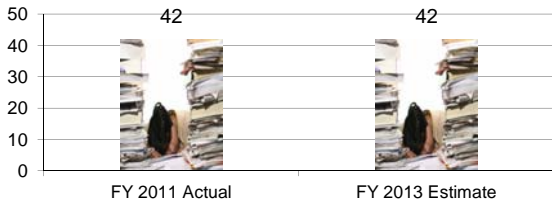
Adhering to a debt policy established by the Board of Commissioners limiting long-term debt to 15% net of applicable revenue for all of the annual appropriations and preparing projections of proposed future debt that are within that limitation.

Percent of long term debt service included for FY 12-13 net of dedicated revenue, is 14.2%. Debt projections for the future indicate the County will 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.

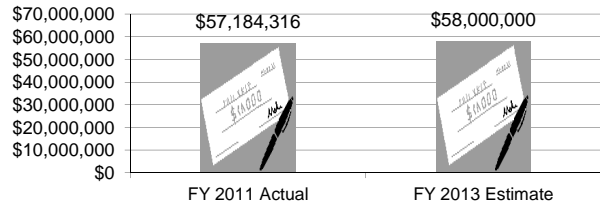
Appropriating funds for principal/interest requirements for general obligation bonds/installment purchases in the General Fund when due.

# Administration & Support Service Area

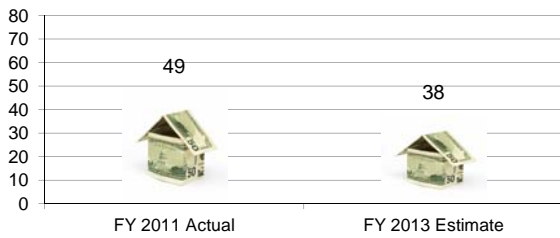
**Budget and Management -  
Projects Completed**



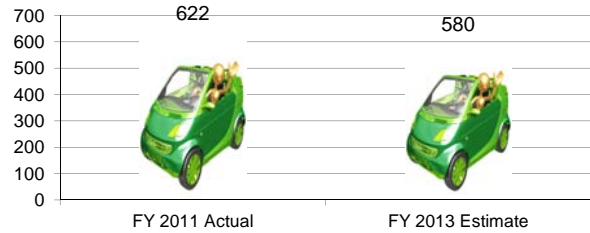
**Finance  
Dollar Volume Paid by Check**



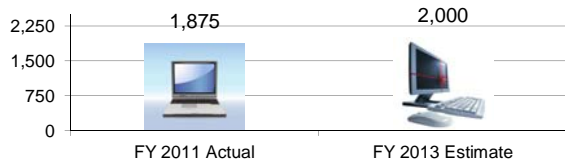
**General Services -  
# of Facilities Maintained**



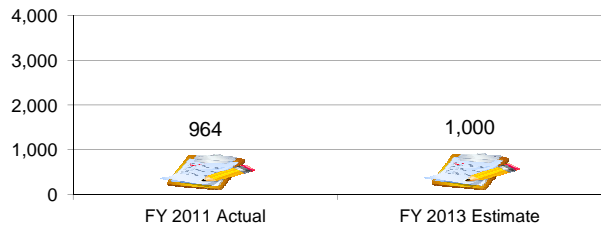
**General Services -  
# of Assigned Vehicles Maintained**



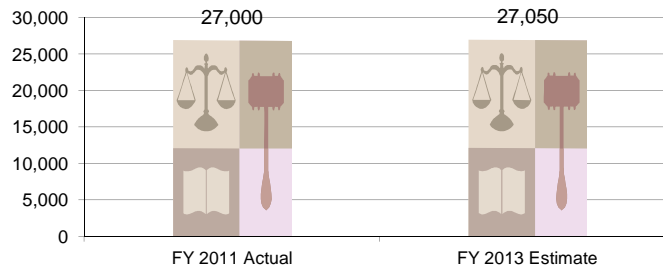
**Management Information Svcs. -  
Personal Computer Work Orders**



**Purchasing -  
Purchase Orders & Contracts Written**



**Attorney -  
Legal Proceedings**



## Forsyth County Personnel By Administration & Support Service Area

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		FY 12-13 Continuation <u>Request</u> <u>Recommend</u> <u>Adopted</u>	
<b>Budget &amp; Management</b>					
Full	7	6	6	6	6
Part	0	1	1	0	0
<b>Management Information Services</b>					
Full	61	61	61	55	55
Part	0	0	0	0	0
<b>Finance</b>					
Full	22	22	22	23	22
Part	0	0	0	0	0
<b>General Services</b>					
Full	132	132	132	132	132
Part	0	0	0	0	0
<b>Human Resources</b>					
Full	10	10	10	10	10
Part	0	0	0	0	0
<b>Attorney</b>					
Full	13	13	13	13	13
Part	0	0	0	0	0
<b>County Commissioners &amp; Manager</b>					
Full	6	6	6	6	6
Part	1	1	1	1	1
<b>TOTAL SERVICE AREA - FT</b>	<b>251</b>	<b>250</b>	<b>250</b>	<b>245</b>	<b>244</b>
<b>TOTAL SERVICE AREA - PT</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>

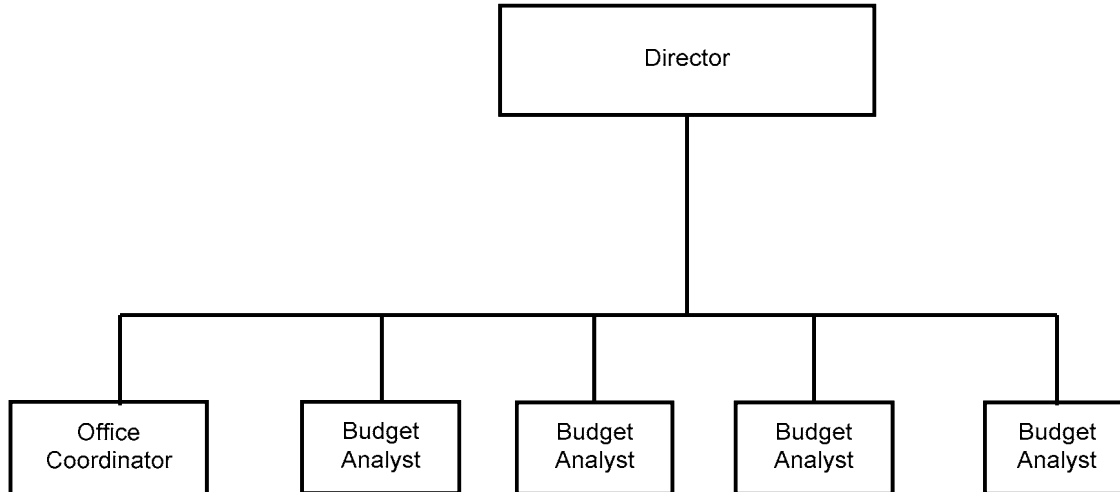
### Budget and Management

FY 2013 deletes PT position administering JCPC Program. Shifted JCPC responsibilities to Youth Services.

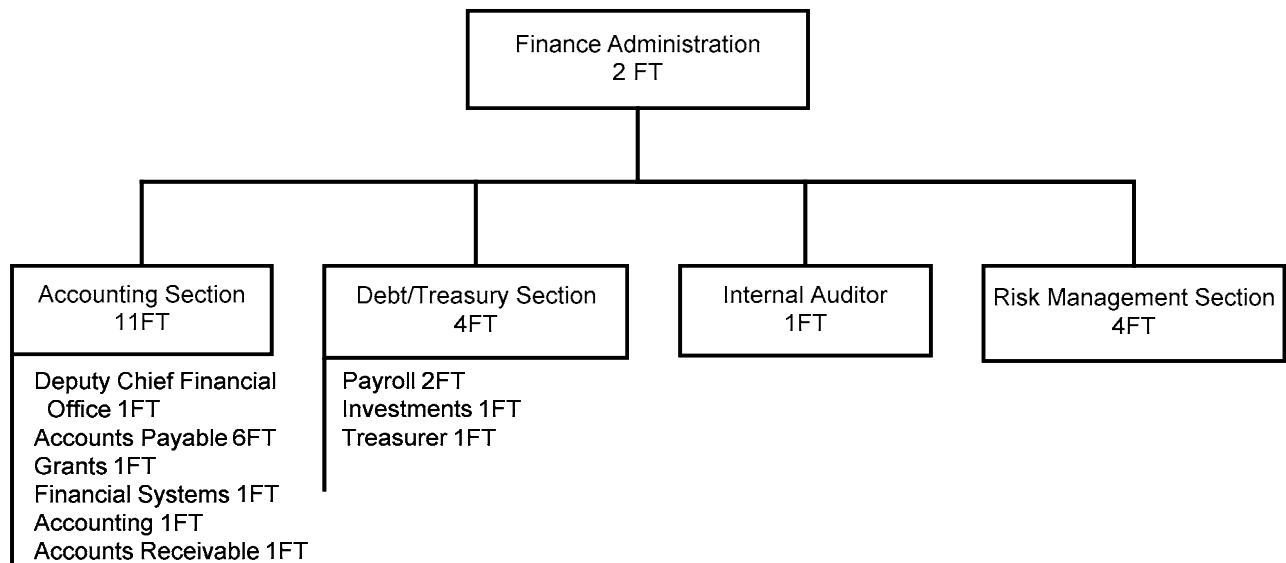
### Management Information Services

FY 2013 deletes 2FT positions in Mail Room and Print Shop due to a reorganization. 4 additional FT positions eliminated: 2 in Programming and 2 in Client Services.

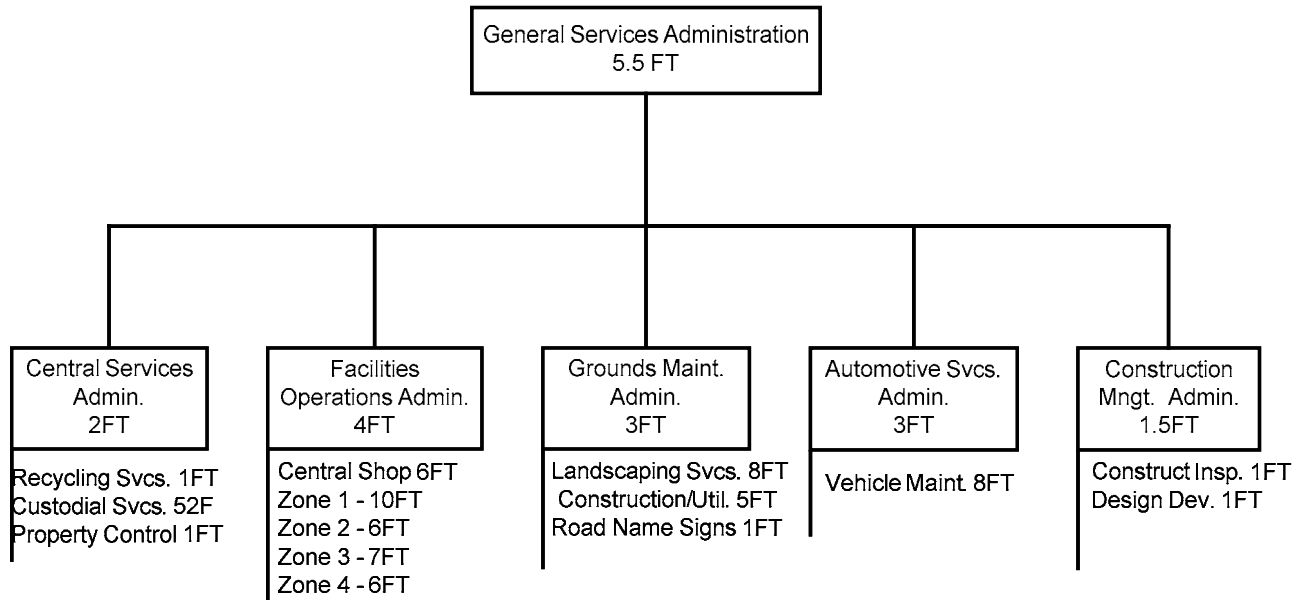
## Budget & Management



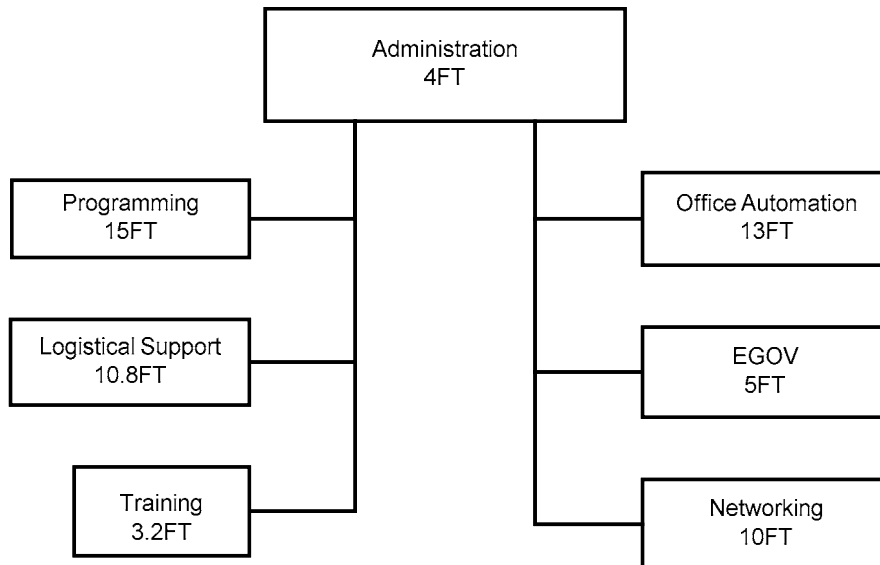
## Finance Department



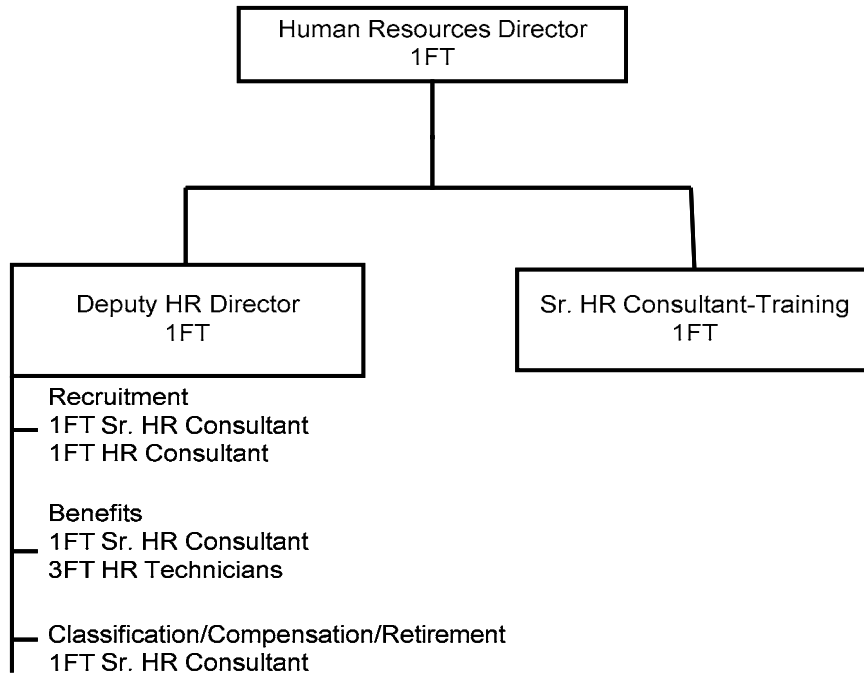
## General Services Department



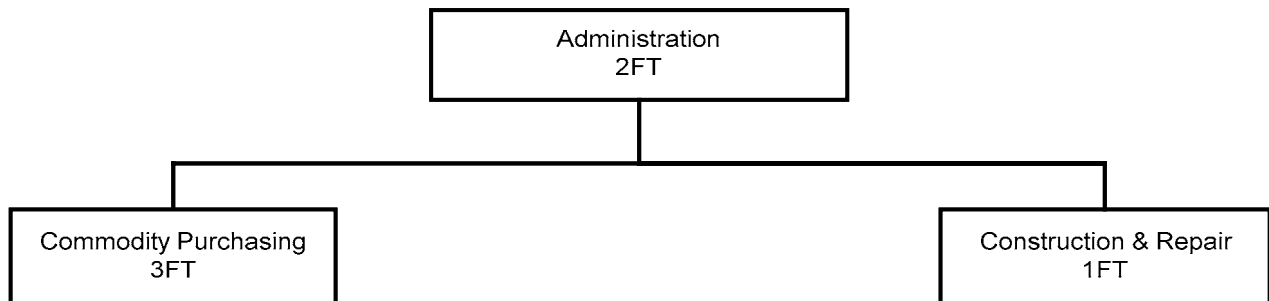
## Management Information Services



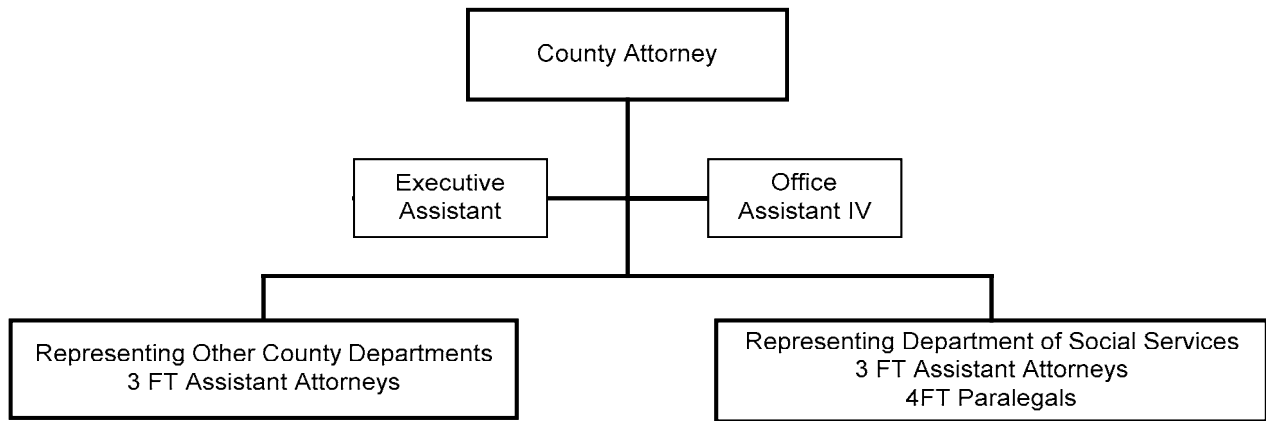
## Human Resources Department



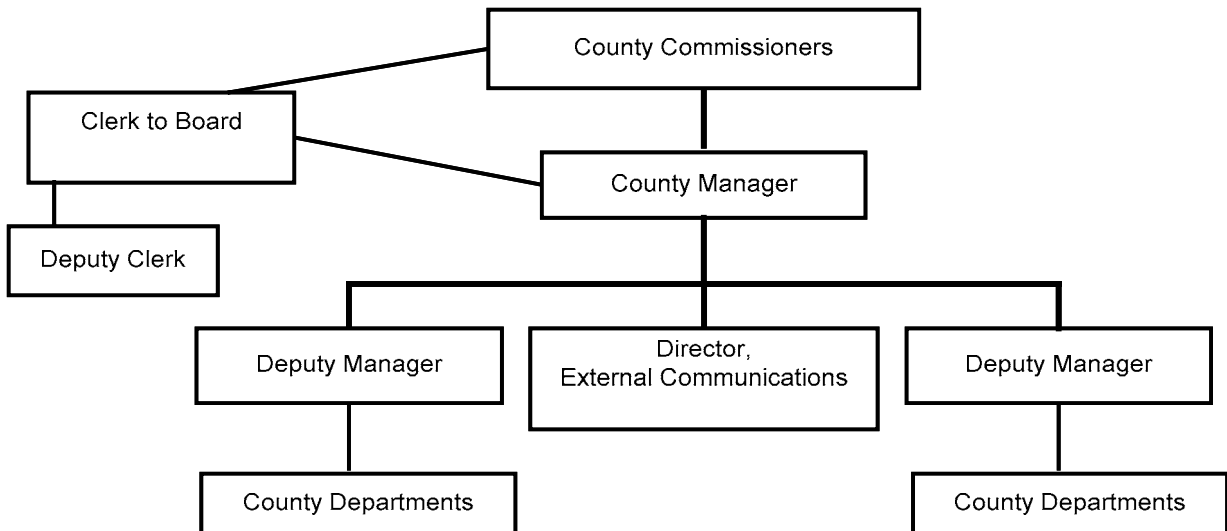
## Purchasing Department



## County Attorney



## County Commissioners & Manager Department



# Budget & Management

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## MISSION STATEMENT

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

## BUDGET HIGHLIGHTS

The Budget & Management Department's FY 13 Continuation Recommended budget reflects an \$18,811 or 3.6% increase over the Current Year Original budget. This increase is due primarily to the standard calculations for salaries, benefits, longevity, and increases in health/dental insurance.

Revenues in Budget & Management will decrease \$15,500 from the Current Year Original due to the administration of the Juvenile Crime Prevention Council (JCPC) being moved to Youth Services in FY 13. Distribution of JCPC grants is determined by the Juvenile Crime Prevention Council and is budgeted in the Special Appropriations budget.

## PERFORMANCE MEASURES

	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 ESTIMATE</b>
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	42	51	42
GFOA Certificate Received	Y	Y	Y
Level of Service Report Updated	Y	Y	Y
Estimated Year End Expenditures & Revenues Within 2% of Actuals			
Expenditures	0.32%	1.5%	1.5%
Revenues	1.40%	1.5%	1.5%

## PROGRAM SUMMARY

	<b>FY 10-11 Prior Year Actual</b>	<b>FY 11-12 Current Year Original      Estimate</b>		<b>FY 12-13 Continuation Request      Recommend</b>	<b>Adopted</b>
Budget & Management	506,696	494,516	492,710	496,789	491,489
JCPC Administration	17,644	500	9,428	0	0
<b>Total</b>	<b><u>524,340</u></b>	<b><u>495,016</u></b>	<b><u>502,138</u></b>	<b><u>496,789</u></b>	<b><u>491,489</u></b>

**Budget & Management** provides required analyses, negotiations, & document production for the creation of the annual budget; management analyses and advice to County Management on various activities; problem solving assistance to operating departments & County Management; monitoring of budget and budgetary control; & generation of monthly, mid-year and annual reports to the Manager and/or County Commissioners.



## Budget & Management

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		FY 12-13 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<b><u>EXPENDITURES</u></b>					
<b><i>Personal Services</i></b>					
Salaries & Wages	395,499	365,860	375,561	368,947	368,947
Employee Benefits	111,889	100,814	109,618	105,098	105,098
<b><i>Total Personal Services</i></b>	<b><i>507,388</i></b>	<b><i>466,674</i></b>	<b><i>485,179</i></b>	<b><i>474,045</i></b>	<b><i>474,045</i></b>
<b><i>Operating Expenditures</i></b>					
Professional Fees	4,635	650	635	650	650
Rent	110	120	120	120	120
Other Purchased Services	1,844	16,000	2,600	11,000	6,000
Training & Conference	7,667	6,700	8,766	6,700	6,500
General Supplies	2,235	2,600	3,948	2,000	1,900
Operating Supplies	0	0	404	0	0
Other Operating Costs	461	2,272	486	2,274	2,274
<b><i>Total Operating Exps.</i></b>	<b><i>16,952</i></b>	<b><i>28,342</i></b>	<b><i>16,959</i></b>	<b><i>22,744</i></b>	<b><i>17,444</i></b>
				<i>Fee to submit document to GFOA.</i>	
				<i>Insurance premiums, contractual study.</i>	
				<i>CYE increase for Public Executive Leadership Academy application.</i>	
				<i>Insurance claims, memberships &amp; dues.</i>	
<b>Total Expenditures</b>	<b><u>524,340</u></b>	<b><u>495,016</u></b>	<b><u>502,138</u></b>	<b><u>496,789</u></b>	<b><u>491,489</u></b>
Cost-Sharing Expenses	38,518	45,364	38,450	44,094	44,094
Contra-Expenses	0	0	0	0	0
<b><u>REVENUES</u></b>	<b><u>15,500</u></b>	<b><u>15,500</u></b>	<b><u>15,500</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Positions:FT/PT</b>	<b>7/0</b>	<b>6/1</b>	<b>6/1</b>	<b>6/0</b>	<b>6/0</b>

# 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 13 Continuation Recommended budget for MIS reflects a net County dollar increase of 7.3% or \$572,216. This includes \$500,000 for PC replacement, \$219,700 for Capital Equipment replacements, and \$228,000 for software upgrades to begin the transition to Windows 7, as the current operating system for most County computers will no longer be supported after April 2014.

Also included in this budget is a consolidation of the Print Shop and Mail Services. This consolidation will result in less printing throughout the County and the elimination of two positions.

In addition to these two positions, four other positions in Programming and Client Services are being eliminated as well.

## PERFORMANCE MEASURES

	FY 2011 <u>ACTUAL</u>	FY 2012 <u>ESTIMATE</u>	FY 2013 <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	1,875	2,000	2,000
# of County Employees Trained	740	825	1,050
Maintain Network Uptime	99.9%	99.9%	99.9%
# of Desktops, Laptops, Tablets	2,000	2,000	2,000
Central Data Storage (In Terabytes)	168.0	168.0	192.0

## PROGRAM SUMMARY

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
Administration	929,596	999,636	963,002	1,164,151	1,110,200	
Operations	971,251	1,211,578	1,326,047	3,310,450	1,869,900	
Programming	1,287,414	1,276,804	1,227,588	1,272,812	1,131,768	
Client Services	1,319,895	1,264,539	1,256,557	1,289,992	1,092,129	
Logistical Support	1,389,687	1,323,934	1,367,883	1,424,573	1,359,323	
Networking	1,554,694	1,602,574	1,432,523	1,699,602	1,682,178	
Training Center	123,958	151,372	122,970	156,275	154,705	
<b>Total</b>	<b><u>7,576,495</u></b>	<b><u>7,830,437</u></b>	<b><u>7,696,570</u></b>	<b><u>10,317,855</u></b>	<b><u>8,400,203</u></b>	

**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** deploys & provides a secure, stable, & flexible environment for PC's, peripherals, telephones & telephony services, & provides first line customer response to technical service disruptions.

**Logistical Support** administers the Print Shop, Mail Services and Copier Management & Training Center. Provides review/analysis/recommendation for new construction & facilities up fit related to IT services.

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

**Training** provides computer training to County employees and Helpdesk services.

## Management Information Services

	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		FY 12-13 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<b>EXPENDITURES</b>					
<b>Personal Services</b>					
Salaries & Wages	3,601,700	3,649,985	3,504,701	3,583,724	3,348,558
Employee Benefits	1,066,214	1,066,456	1,094,359	1,072,763	994,730
<b>Total Personal Services</b>	<b>4,667,914</b>	<b>4,716,441</b>	<b>4,599,060</b>	<b>4,656,487</b>	<b>4,343,288</b>
<b>Operating Expenditures</b>					
Maintenance Service	385,672	463,012	380,300	652,830	615,830
Rent	242,789	157,388	152,500	168,203	168,203
Construction Services	11,124	15,000	10,000	30,000	30,000
Other Purchased Services	1,095,210	1,079,050	1,146,950	1,532,450	1,397,750
Training & Conference	33,223	31,400	20,550	76,583	25,619
General Supplies	599,043	751,020	739,760	1,252,127	1,067,550
Operating Supplies	469,181	443,850	490,075	554,660	433,410
Other Operating Costs	12,768	19,276	10,375	19,815	18,853
<b>Total Operating Exps.</b>	<b>2,849,010</b>	<b>2,959,996</b>	<b>2,950,510</b>	<b>4,286,668</b>	<b>3,757,215</b>
<b>Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>80,000</b>
<b>Capital Outlay</b>	<b>59,571</b>	<b>154,000</b>	<b>147,000</b>	<b>1,294,700</b>	<b>219,700</b>
<b>Total Expenditures</b>	<b><u>7,576,495</u></b>	<b><u>7,830,437</u></b>	<b><u>7,696,570</u></b>	<b><u>10,317,855</u></b>	<b><u>8,400,203</u></b>
Cost-Sharing Expenses	454,238	464,448	476,948	462,099	462,099
Contra-Expenses	(2,817,951)	(2,927,977)	(2,754,668)	(2,659,031)	(2,651,797)
<b>REVENUES</b>	<b><u>28,353</u></b>	<b><u>21,200</u></b>	<b><u>23,275</u></b>	<b><u>18,750</u></b>	<b><u>18,750</u></b>
<b>Positions:FT/PT</b>	<b>61/0</b>	<b>61/0</b>	<b>61/0</b>	<b>55/0</b>	<b>55/0</b>

# Finance

## MISSION STATEMENT

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

## BUDGET HIGHLIGHTS

The FY 13 Continuation Recommended budget for Finance has a net County dollar increase of 5.1% (\$103,501) from the FY 12 Current Year Original budget.

The increase is due to a 1.4% (\$23,242) increase in personal services costs and a 17.9% (\$80,259) increase in operating expenditures. The increase in personal services costs is due to an increase in both salaries and benefits for employees. The increase in operating expenditures is due entirely to an increase in bank service charges. These charges have increased 63.2% (\$60,000) due to Wells Fargo passing on FDIC charges to the County, that were previously absorbed by the bank and due to a change in safekeeping best practices; the County has changed banks for safekeeping, resulting in an increase for that service as well. The other increase in operating expenditures is due to an increase in the maintenance contract for the County's budget and financial system.

## PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 ESTIMATE</u>
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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	28,014	26,100	25,500
Dollar volume paid by check	\$57,184,316	\$58,917,800	\$58,000,000
# Direct deposit payments	4,927	5,400	5,800
Dollar volume direct deposit payments	36,318,684	\$47,585,300	\$50,000,000
Treasury - # Wire/Direct Deposit Payments	2,794	4,128	4,300
Payroll - # Direct Deposit Payments	58,700	58,600	58,650
Non-Bond Investment Portfolio Earnings (All Fds)	\$722,308	\$604,978	\$569,171

### Audits Performed

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

## PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 12-13 Continuation Recommend</u>	<u>Adopted</u>
Finance	1,956,101	2,079,229	2,121,432	2,244,227	2,182,730	

**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 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		FY 12-13 Continuation <u>Request</u> <u>Recommend</u>	<u>Adopted</u>
<b>EXPENDITURES</b>					
<b>Personal Services</b>					
Salaries & Wages	1,238,714	1,246,038	1,239,828	1,308,509	1,264,101
Employee Benefits	382,748	384,956	403,891	406,828	390,135
<b>Total Personal Services</b>	<b>1,621,462</b>	<b>1,630,994</b>	<b>1,643,719</b>	<b>1,715,337</b>	<b>1,654,236</b>
<b>Operating Expenditures</b>					
Professional Fees	123,383	162,500	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
Rent	70	0	5	0	0
Other Purchased Services	165,298	213,250	256,492	293,950	293,950
		<i>Cost allocation plan, financial system software maintenance, bank service, insurance premiums.</i>			
Training & Conference	24,570	36,425	29,612	36,425	36,425
		<i>Certification training, GFOA &amp; performance users conference, other specialized training for staff.</i>			
General Supplies	17,615	19,000	18,018	19,000	19,000
		<i>Office supplies, books &amp; subscriptions, small equipment.</i>			
Operating Supplies	539	6,000	5,000	6,000	6,000
		<i>Audio-visual &amp; training supplies for risk management safety training.</i>			
Other Operating Costs	3,164	8,560	6,086	8,515	8,119
		<i>Insurance claims, memberships &amp; dues.</i>			
<b>Total Operating Exps.</b>	<b>334,639</b>	<b>448,235</b>	<b>477,713</b>	<b>528,890</b>	<b>528,494</b>
<b>Total Expenditures</b>	<b><u>1,956,101</u></b>	<b><u>2,079,229</u></b>	<b><u>2,121,432</u></b>	<b><u>2,244,227</u></b>	<b><u>2,182,730</u></b>
Cost-Sharing Expenses	191,025	187,653	190,282	171,795	171,795
Contra-Expenses	0	0	0	0	0
<b>REVENUES</b>	<b><u>141,722</u></b>	<b><u>49,700</u></b>	<b><u>342,152</u></b>	<b><u>49,700</u></b>	<b><u>49,700</u></b>
<b>Positions:FT/PT</b>	<b>22/0</b>	<b>22/0</b>	<b>22/0</b>	<b>23/0</b>	<b>22/0</b>

# 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 Continuation Recommended budget for FY 13 reflects a 2.4% or \$285,652 increase in net County dollars over FY 12. The Recommended budget focuses on keeping the department operating at its current service level while minimizing County costs. However, the bulk of this increase is in Emergency and Non-emergency vehicle replacement.

The Continuation Recommended budget includes \$1,000,000 for emergency vehicles and \$100,000 for Non-emergency vehicles. While this amount is less than the department requested and will prohibit the department from replacing all eligible vehicles in FY 13, it is still a \$144,434 increase over FY 12.

In addition to the recommended budget, the department has requested \$882,826 for contracted building improvements that will be part of a separate Capital Maintenance Project Ordinance. This will not be funded out of the General Fund.

## PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 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 - Active	49	46	38
Square Footage - Active	1,853,678	1,827,073	2,257,302
Square Footage - Vacant	488,696	488,696	488,696
Road Name Signs	252	250	250
Assigned Fleet Vehicles*	622	585	580

\*Does not include vehicles for CenterPoint.

## PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 12-13 Continuation Recommend</u>	<u>Adopted</u>
Administration	1,396,884	1,520,561	1,457,688	1,578,051	1,568,086	
Automotive Services	4,221,322	3,881,370	3,839,016	5,026,901	4,062,208	
Central Services	2,104,766	2,111,015	1,994,295	2,133,953	2,125,647	
Construction Management	250,863	255,314	234,052	233,442	232,111	
Facilities Operations	2,003,862	2,076,425	2,032,611	2,061,681	2,039,420	
Grounds Maintenance	920,834	933,828	922,272	998,890	964,809	
Facility Expenses	1,999,099	2,062,166	1,847,276	2,030,750	1,968,950	
<b>Total</b>	<b><u>12,897,630</u></b>	<b><u>12,840,679</u></b>	<b><u>12,327,210</u></b>	<b><u>14,063,668</u></b>	<b><u>12,961,231</u></b>	

**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 10-11 Prior Year Actual	FY 11-12 Current Year Original	Estimate	Request	FY 12-13 Continuation Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	4,030,375	4,133,524	3,977,647	4,190,541	4,190,541	
Employee Benefits	1,649,506	1,710,454	1,677,396	1,747,836	1,724,827	
Board Compensation	0	0	900	900	900	
<b>Total Personal Services</b>	<b>5,679,881</b>	<b>5,843,978</b>	<b>5,655,943</b>	<b>5,939,277</b>	<b>5,916,268</b>	
<b>Operating Expenditures</b>						
Professional Fees	796,213	830,150	829,950	805,000	805,000	
Maintenance Service	634,816	491,341	606,333	665,610	595,360	<i>Custodial and security services; legal and engineering fees.</i>
Rent	561,578	599,500	578,512	569,500	565,000	<i>Janitorial services, building and mechanical systems projects.</i>
Utility Services	55,849	51,800	49,075	53,300	53,300	<i>Includes Parole, Probation &amp; Community Service lease; juror parking, Public Defender's Office.</i>
Construction Services	136,809	55,000	45,730	0	0	<i>Includes solid waste disposal charges, water &amp; sewer services.</i>
Other Purchased Services	163,795	330,050	304,099	378,026	376,076	<i>Capital Repair Plan.</i>
Training & Conference	5,114	5,850	5,329	7,950	7,150	<i>Insurance premiums, pagers, telephone services, blanket contracts for preventive maintenance services.</i>
General Supplies	550,764	523,750	520,464	609,955	570,380	
Energy	2,042,217	2,599,725	2,157,290	2,415,350	2,386,100	<i>Janitorial &amp; maintenance repair supplies; small equipment purchases.</i>
Operating Supplies	498,809	465,700	426,820	510,550	479,050	<i>Electricity, natural gas, gasoline.</i>
Other Operating Costs	72,719	88,269	75,935	84,205	74,852	<i>Tires &amp; automotive supplies, protective gear, repair supplies.</i>
<b>Total Operating Exps.</b>	<b>5,518,683</b>	<b>6,041,135</b>	<b>5,599,537</b>	<b>6,099,446</b>	<b>5,912,268</b>	<i>Insurance claims, memberships &amp; dues.</i>
<b>Capital Outlay</b>	<b>1,699,066</b>	<b>955,566</b>	<b>1,071,730</b>	<b>2,024,945</b>	<b>1,132,695</b>	
<b>Total Expenditures</b>	<b>12,897,630</b>	<b>12,840,679</b>	<b>12,327,210</b>	<b>14,063,668</b>	<b>12,961,231</b>	
Cost-Sharing Expenses	3,475,897	2,830,463	2,639,611	1,184,574	1,184,674	
Contra-Expenses	(9,077,824)	(9,662,076)	(9,035,572)	(7,411,444)	(7,411,444)	
<b>REVENUES</b>	<b>1,046,764</b>	<b>1,146,700</b>	<b>1,053,051</b>	<b>1,021,600</b>	<b>981,600</b>	
<b>Positions: FT/PT</b>	<b>132/0</b>	<b>132/0</b>	<b>132/0</b>	<b>132/0</b>	<b>132/0</b>	

# 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 FY 13 Continuation Recommended budget reflects a net County increase of 1.7% or \$18,292. The increase is primarily due to the standard increase for personnel (i.e. salaries, benefits, etc.), and due to the annual maintenance cost for NEOGOV (the new HR hiring automation system), which was implemented in FY 12.

## PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 ESTIMATE</u>
County goal: Provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures.			
<b><u>Turnover % By Service Area</u></b>			
Administration & Support	6.10%	8.53%	7.80%
Community & Economic Develop.	0.00%	0.00%	0.00%
Culture & Recreation	12.97%	9.65%	10.00%
Education	6.67%	0.00%	0.00%
Environmental Management	0.00%	5.00%	5.00%
General Government	7.41%	3.88%	2.60%
Health	16.80%	10.97%	11.10%
Public Safety	8.34%	9.71%	9.50%
Social Services	<u>9.44%</u>	<u>9.03%</u>	<u>9.60%</u>
<b>Total Turnover %</b>	<b>9.58%</b>	<b>9.25%</b>	<b>9.10%</b>
<b>Sick Leave Utilization</b>	<b>3.41%</b>	<b>3.49%</b>	<b>3.22%</b>
		(YTD as of 3/30/12)	

## PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year Original      Estimate</u>		<u>FY 12-13 Continuation Request</u>	<u>Recommend</u>	<u>Adopted</u>
Personnel Management	1,024,915	1,054,456	1,051,621	1,103,873	1,072,248	
In-Service Training	12,952	13,490	10,350	14,000	13,990	
<b>Total</b>	<b><u>1,037,867</u></b>	<b><u>1,067,946</u></b>	<b><u>1,061,971</u></b>	<b><u>1,117,873</u></b>	<b><u>1,086,238</u></b>	

**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 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	564,549	568,444	578,787	580,731	580,731	
Employee Benefits	303,845	306,050	300,844	321,668	310,203	
					<i>Includes unemployment expenses.</i>	
<b>Total Personal Services</b>	<b>868,394</b>	<b>874,494</b>	<b>879,631</b>	<b>902,399</b>	<b>890,934</b>	
<b>Operating Expenditures</b>						
Professional Fees	49,015	45,700	43,000	48,000	48,000	
					<i>Contracts for the County's Employee Assistance Program; pre-employment drug screens, psychological exams &amp; physicals.</i>	
Maintenance Service	0	150	0	150	0	
Rent	350	950	670	950	950	
Other Purchased Services	48,525	74,500	70,800	76,800	76,800	
					<i>Insurance premiums; criminal &amp; drivers license checks; COBRA Admin. Contract; Flex Program Administration contract.</i>	
Training & Conference	11,123	13,550	11,268	12,200	12,200	
General Supplies	7,057	6,750	7,162	8,400	8,400	
					<i>Office supplies; small equipment; books &amp; subscriptions.</i>	
Operating Supplies	32,213	27,800	28,200	24,900	24,900	
					<i>Employee service awards.</i>	
Other Operating Costs	21,190	24,052	21,240	44,074	24,054	
					<i>Tuition reimbursement; membership &amp; dues; insurance claims.</i>	
<b>Total Operating Exps.</b>	<b>169,473</b>	<b>193,452</b>	<b>182,340</b>	<b>215,474</b>	<b>195,304</b>	
<b>Total Expenditures</b>	<b><u>1,037,867</u></b>	<b><u>1,067,946</u></b>	<b><u>1,061,971</u></b>	<b><u>1,117,873</u></b>	<b><u>1,086,238</u></b>	
Cost-Sharing Expenses	131,956	158,434	158,389	159,245	159,245	
<b>REVENUES</b>	<b><u>2,075</u></b>	<b><u>0</u></b>	<b><u>125</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	
Positions:FT/PT	10/0	10/0	10/0	10/0	10/0	

# Purchasing

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## 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.

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## BUDGET HIGHLIGHTS

The County's share of the Purchasing Department's FY 13 budget will increase by \$49,730, or 51.1%. The reason for the increase is primarily due to an updated percentage share of expenses.

The County's percentage share has increased from 22.49% to 38.23%. This percentage is calculated through analysis of management reports that include data concerning purchase order activity, dollar volume of purchases, & administrative time spent on each jurisdiction from the most recently completed fiscal year (FY 11). The County has utilized Purchasing more in recent years; therefore the County's percentage share has increased as expected.

The difference between the Requested and Continuation Recommended budget is due to the City's budget process. The City's budget is still being reviewed by City Management and City Council and as such will potentially be increased or decreased. The County budget has placed funds in General Contingency in the event the City budget is adopted at their requested level.

Purchasing is a joint City/County department administered by the City of Winston-Salem; therefore position numbers are not reflected in the County's budget.

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## PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 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	964	1,000	1,000
Total number of purchase orders and contracts written	2,891	3,000	3,000
Number of minority and women-owned business enterprises pre-bid conferences conducted	30	20	20

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## PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year Original</u>	<u>Estimate</u>	<u>Request</u>	<u>FY 12-13 Continuation Recommend</u>	<u>Adopted</u>
Purchasing	396,829	395,390	395,390	405,220	402,720	
<b>County Share</b>	<b>86,730</b>	<b>97,410</b>	<b>97,410</b>	<b>149,640</b>	<b>147,140</b>	

**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

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	FY 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>		<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>EXPENDITURES</u></b>						
Payments T/O Agencies	86,730	97,410	97,410	149,640	147,140	
<b>Total Expenditures</b>	<b><u>86,730</u></b>	<b><u>97,410</u></b>	<b><u>97,410</u></b>	<b><u>149,640</u></b>	<b><u>147,140</u></b>	
<b><u>REVENUES</u></b>						
City/Other	310,099	297,980	297,980	255,580	255,580	
County	86,730	97,410	97,410	149,640	147,140	
<b>Total Revenues</b>	<b><u>396,829</u></b>	<b><u>395,390</u></b>	<b><u>395,390</u></b>	<b><u>405,220</u></b>	<b><u>402,720</u></b>	

# Attorney

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## 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 13 Continuation Recommended budget for the Attorney's Office reflects a net increase of \$27,764 or 2% increase over the FY 12 Current Year Original Budget.

The increase is primarily due to an increase in Personal Services for the annualization of performance and an increase in benefit costs.

## PERFORMANCE MEASURES

	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ESTIMATE</u>	<u>FY 2013 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	27,250	27,050
Advice and Opinions	19,000	19,500	20,000
Legal Documents	77,000	77,500	78,000

## PROGRAM SUMMARY

	<u>FY 10-11 Prior Year Actual</u>	<u>FY 11-12 Current Year Original</u>	<u>Estimate</u>	<u>FY 12-13 Continuation Request</u>	<u>Recommend</u>	<u>Adopted</u>
Attorney	659,158	683,202	680,065	702,790	702,790	
Attorney - Social Services	603,950	589,019	600,064	590,728	590,617	
<b>Total</b>	<b><u>1,263,108</u></b>	<b><u>1,272,221</u></b>	<b><u>1,280,129</u></b>	<b><u>1,293,518</u></b>	<b><u>1,293,407</u></b>	

**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 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u> <u>Estimate</u>	<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>EXPENDITURES</u></b>					
<b><i>Personal Services</i></b>					
Salaries & Wages	956,466	954,893	958,251	971,221	971,221
Employee Benefits	271,421	266,745	278,493	269,581	269,581
<b><i>Total Personal Services</i></b>	<b><u>1,227,887</u></b>	<b><u>1,221,638</u></b>	<b><u>1,236,744</u></b>	<b><u>1,240,802</u></b>	<b><u>1,240,802</u></b>
<b><i>Operating Expenditures</i></b>					
Professional Fees	0	4,000	4,000	4,000	4,000
Maintenance Service	127	60	60	60	60
Rent	2,710	4,320	4,320	4,320	4,320
Other Purchased Services	8,010	10,810	10,810	12,074	12,074
Training & Conference	8,962	11,419	9,579	11,919	11,808
General Supplies	10,512	8,713	9,070	9,080	9,080
Operating Supplies	65	148	148	148	148
Other Operating Costs	4,835	11,113	5,398	11,115	11,115
<b><i>Total Operating Exps.</i></b>	<b><u>35,221</u></b>	<b><u>50,583</u></b>	<b><u>43,385</u></b>	<b><u>52,716</u></b>	<b><u>52,605</u></b>
<b>Total Expenditures</b>	<b><u>1,263,108</u></b>	<b><u>1,272,221</u></b>	<b><u>1,280,129</u></b>	<b><u>1,293,518</u></b>	<b><u>1,293,407</u></b>
Cost-Sharing Expenses	41,229	46,743	36,067	36,871	36,808
Contra-Expenses	(587,219)	(593,171)	0	0	0
				<i>Social Services' Attorneys and Paralegal charge back.</i>	
<b><u>REVENUES</u></b>	<b><u>48</u></b>	<b><u>0</u></b>	<b><u>48</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Positions:FT/PT</b>	<b>13/0</b>	<b>13/0</b>	<b>13/0</b>	<b>13/0</b>	<b>13/0</b>

# County Commissioners & Manager

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## **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.

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## **BUDGET HIGHLIGHTS**

The FY 13 Continuation Recommended budget reflects an increase of \$11,481 (1%) over the FY 12 Current Year Original budget. The primary driver of the increase (\$6,083) is in Personal Services based on standard calculations for employee salaries, longevity, and benefits.

The Operating Supplies Account is increasing by \$5,000 to purchase signs for historical landmarks in the County.

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## **PROGRAM SUMMARY**

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

	<b>FY 10-11 Prior Year Actual</b>	<b>FY 11-12 Current Year Original</b>	<b>Estimate</b>	<b>Request</b>	<b>FY 12-13 Continuation Recommend</b>	<b>Adopted</b>
County Comm. & Manager	1,009,542	1,057,880	1,107,777	1,063,965	1,063,965	

**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 10-11 Prior Year <u>Actual</u>	FY 11-12 Current Year <u>Original</u>	<u>Estimate</u>	<u>Request</u>	FY 12-13 Continuation <u>Recommend</u>	<u>Adopted</u>
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	726,479	752,273	766,389	767,918	767,918	
Employee Benefits	188,912	168,779	206,962	159,217	159,217	
<b><i>Total Personal Services</i></b>	<b><i>915,391</i></b>	<b><i>921,052</i></b>	<b><i>973,351</i></b>	<b><i>927,135</i></b>	<b><i>927,135</i></b>	
<b><i>Operating Expenditures</i></b>						
Professional Fees	0	3,000	3,000	3,000	3,000	
Maintenance Service	0	300	0	300	300	
Rent	85	150	150	150	150	
Other Purchased Services	28,438	39,050	39,050	39,050	39,050	
						<i>Advertising, videotape briefings &amp; meetings, laser fiche and insurance premiums.</i>
Training & Conference	36,028	49,400	49,400	49,400	49,400	
General Supplies	24,718	31,404	31,404	31,404	31,404	
						<i>Office supplies, books &amp; subscriptions, small equipment.</i>
Operating Supplies	2,020	4,210	4,210	4,210	4,210	
Other Operating Costs	2,862	9,314	7,212	9,316	9,316	
						<i>Insurance claims.</i>
<b><i>Total Operating Exps.</i></b>	<b><i>94,151</i></b>	<b><i>136,828</i></b>	<b><i>134,426</i></b>	<b><i>136,830</i></b>	<b><i>136,830</i></b>	
<b>Total Expenditures</b>	<b><u>1,009,542</u></b>	<b><u>1,057,880</u></b>	<b><u>1,107,777</u></b>	<b><u>1,063,965</u></b>	<b><u>1,063,965</u></b>	
Cost-Sharing Expenses	92,316	112,746	112,706	112,746	112,746	
Contra-Expenses	0	0	0	0	0	
<b><u>REVENUES</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	
<b>Positions:FT/PT</b>	<b>6/1</b>	<b>6/1</b>	<b>6/1</b>	<b>6/1</b>	<b>6/1</b>	

## 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 13 Continuation Recommended budget reflects a net \$1,592,213., or 3.1% increase from the FY 12 Original budget. The increase is directly related to new debt coming on that is not offset with revenue. In FY 2013, additional Limited Obligation Bonds for the new Sheriff Administration building will be issued as well as the remaining \$5 million of General Obligation Debt passed by the voters for Forsyth Technical Community College. Also contributing to the increase is the projected first year cost of issuing approximately \$13.5 million of 2/3rds bonds for various purposes.

Due to changes at the State regarding the allocation of Education Lottery funds, the County will receive approximately \$3.7 million in lottery revenue for FY 13. If the State used the statutory allocation, the County should almost \$6.5 million. The County applies its share of Education Lottery funds to School-related debt. Because of lower projected lottery revenue, the Recommended budget includes an additional \$4,200,400 in Education Debt Leveling Plan funds to cover the debt payments for Community College and as well as a portions of various School-related debt from the 2006 and 2008 Bond refenda. In essence, current year property tax collections for EDLP are inadequate for the Education Debt.

### PROGRAM SUMMARY

		FY 10-11	FY 11-12		FY 12-13		<u>Adopted</u>
		Prior Year	Current Year		Continuation		
		<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
General Obligation Bonds		41,611,177	53,211,876	52,166,419	53,360,457	53,360,457	
Non-General Obligation Debt		833,413	405,848	405,848	808,337	808,337	
Installment Purchase Contracts		9,835,741	9,658,335	9,623,481	9,991,142	9,991,142	
<b>Total</b>		<b>52,280,331</b>	<b>63,276,059</b>	<b>62,195,748</b>	<b>64,159,936</b>	<b>64,159,936</b>	
<b>Debt By Service Area:</b>							
	<b>12-13%</b>						
Animal Control	0.4%	364,917	361,536	361,536	244,395	244,395	
Emergency Communicati	0.8%	580,113	577,060	577,034	496,929	496,929	
EMS	0.0%	67,003	30,794	30,794	30,414	30,414	
Sheriff Administration	3.2%	2,432,174	1,705,225	1,705,196	2,064,763	2,064,763	
Jail	0.4%	2,419,403	302,289	302,289	272,177	272,177	
Courts	0.4%	477,269	477,298	477,218	254,654	254,654	
<b>Total Public Safety</b>	<b>5.2%</b>	<b>6,340,879</b>	<b>3,454,202</b>	<b>3,454,067</b>	<b>3,363,332</b>	<b>3,363,332</b>	
Health	0.1%	167,290	85,062	85,062	83,993	83,993	
Social Services	2.7%	1,584,338	1,593,860	1,584,858	1,747,966	1,747,966	
Youth Services	0.0%	46,836	46,405	46,405	31,445	31,445	
<b>Total Health/Social Svcs</b>	<b>2.9%</b>	<b>1,798,464</b>	<b>1,725,327</b>	<b>1,716,325</b>	<b>1,863,404</b>	<b>1,863,404</b>	
Forsyth Tech	7.1%	2,627,955	4,614,173	4,614,123	4,536,707	4,536,707	
Schools	74.7%	35,663,598	47,805,413	46,759,946	47,919,207	47,919,207	
<b>Total Education</b>	<b>81.8%</b>	<b>38,291,553</b>	<b>52,419,586</b>	<b>51,374,069</b>	<b>52,455,913</b>	<b>52,455,913</b>	
Library	0.4%	516,945	291,219	291,219	267,424	267,424	
Parks	2.0%	1,216,907	1,272,308	1,272,288	1,286,679	1,286,679	
<b>Total Culture &amp; Rec.</b>	<b>2.4%</b>	<b>1,733,852</b>	<b>1,563,527</b>	<b>1,563,506</b>	<b>1,554,103</b>	<b>1,554,103</b>	
Technology	1.5%	424,632	424,309	424,284	933,620	933,620	
General Services	0.9%	546,429	549,322	546,882	592,599	592,599	
Administration/Other	5.3%	3,144,522	3,139,786	3,116,614	3,396,963	3,396,963	
<b>Total Admin./Other</b>	<b>7.7%</b>	<b>4,115,583</b>	<b>4,113,417</b>	<b>4,087,781</b>	<b>4,923,183</b>	<b>4,923,183</b>	
<b>Total</b>	<b>100%</b>	<b>52,280,331</b>	<b>63,276,059</b>	<b>62,195,748</b>	<b>64,159,936</b>	<b>64,159,936</b>	



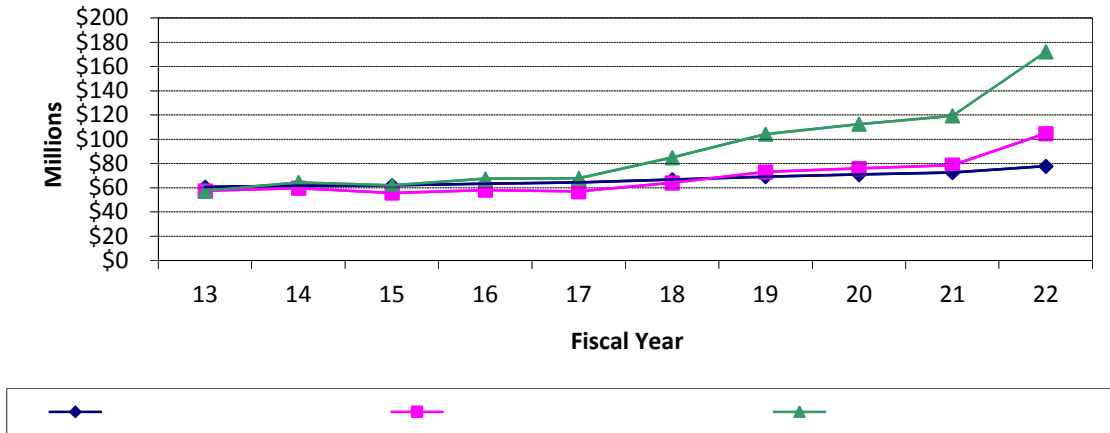
## Debt Service

	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>
<b><i>Debt by Issuance</i></b>						
1999 Refunding Bonds	3,185,520	-	-	-	-	-
2001 PI 2/3rds	130,938	-	-	-	-	-
2002A Public Improvement	381,500	365,750	365,750	-	-	-
2002B Public Improvement	1,853,000	1,776,500	1,776,500	-	-	-
2003B Pub. Improve. Sch/FTCC	3,992,000	3,161,000	3,161,000	3,016,000	3,016,000	
2003A 2/3rds Bonds	63,000	53,813	53,813	51,938	51,938	
2003A Refunding	849,919	411,232	411,232	392,032	392,032	
2003B Refunding	810,825	768,475	768,475	609,913	609,913	
2004 Refunding	3,130,700	8,405,850	8,405,850	8,029,475	8,029,475	
2004 Schools VRDB	1,246,735	1,707,900	1,217,000	1,650,768	1,650,768	
2006 School Bonds	2,467,000	1,219,500	1,219,500	1,204,500	1,204,500	
2006 PI 2/3rds Bonds	1,233,946	567,113	567,113	560,113	560,113	
2007A Schools	1,931,750	1,692,750	1,695,193	1,658,750	1,658,750	
2007B Schools VRDB	1,072,875	1,609,000	1,052,000	1,549,100	1,549,100	
2007 Community College Bonds	755,250	653,250	653,250	641,250	641,250	
2008 School Bonds	5,660,531	5,581,032	5,581,032	5,494,907	5,494,907	
2008 2/3rds Bonds	783,594	773,094	773,094	762,594	762,594	
2008 Refunding Bonds	3,373,700	4,094,575	4,094,575	5,071,900	5,071,900	
2009 Educational Facilities Bonds	1,467,500	3,117,500	3,117,500	3,068,000	3,068,000	
2009 Refunding	1,823,825	1,938,825	1,938,825	3,980,375	3,980,375	
2010D QSCBs	764,332	1,316,554	1,316,554	1,316,554	1,316,554	
2010B GO P/I	983,142	6,268,450	6,268,450	6,085,450	6,085,450	
2010C BABs	2,232,410	3,845,300	3,845,300	3,845,300	3,845,300	
2010A Public Improvement 2/3rds	260,057	1,870,813	1,870,813	1,828,063	1,828,063	
2010E Refunding	1,157,129	2,013,600	2,013,600	2,013,600	2,013,600	
2012 Public Improvement 2/3rds	-	-	-	417,375	417,375	
2012 Educational Facilities	-	-	-	112,500	112,500	
2006 Installment Purch (Equip)	427,569	-	-	-	-	
2007 Installment Purch (Equip)	177,074	177,075	177,075	-	-	
2008 Installment Purch (Equip)	62,224	62,225	62,225	62,225	62,225	
2009 Installment Purch (Equip)	166,546	166,548	166,548	166,547	166,547	
2011 Installment Purch (Equip)	-	-	-	579,565	579,565	
1998 COPS	918,768	921,268	921,041	27,820	27,820	
2001 COPS	2,296,700	2,300,250	2,300,250	2,301,000	2,301,000	
2002 COPS	1,514,172	1,539,500	1,505,000	1,493,744	1,493,744	
2002 COPS (Dec)	424,213	422,107	422,107	426,707	426,707	
2005 Refunding COPS	2,005,563	2,013,022	2,012,895	2,672,183	2,672,183	
2005 School COPS	1,112,513	1,092,188	1,092,188	1,067,188	1,067,188	
2009 LOBS-Phillips Building	1,563,813	1,370,000	1,370,000	1,347,500	1,347,500	
2012 LOBS-Phillips Building	-	-	-	655,000	655,000	
<b>Total Expenditures</b>	<b><u>52,280,331</u></b>	<b><u>63,276,059</u></b>	<b><u>62,195,748</u></b>	<b><u>64,159,936</u></b>	<b><u>64,159,936</u></b>	
<b>REVENUE</b>	<b><u>10,995,058</u></b>	<b><u>11,687,171</u></b>	<b><u>11,205,140</u></b>	<b><u>10,978,835</u></b>	<b><u>10,978,835</u></b>	

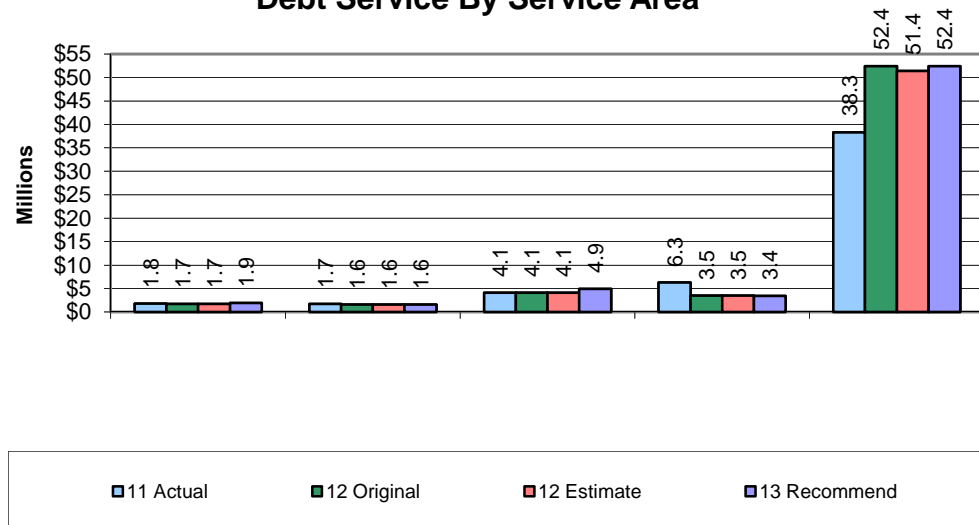
## Debt Service

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 225. The Board of Commissioners adopted a debt policy in FY 2012 limiting long-term debt to 15% of total annually appropriated funds net of applicable revenue. The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for Fiscal Years 2013 through 2022. 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 2012 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,				
2013	39,108,894	23,559,479	80,000	62,748,372
2014	39,996,484	21,975,765	-	61,972,249
2015	37,394,170	20,385,859	-	57,780,029
2016	36,705,996	19,069,751	-	55,775,746
2017	35,655,000	17,510,863	-	53,165,863
2018	34,630,000	16,090,823	-	50,720,823
2019	34,855,000	14,578,700	-	49,433,700
2020	33,650,000	13,201,669	-	46,851,669
2021	33,815,000	11,733,855	-	45,548,855
2022	33,825,000	10,556,677	-	44,381,677
2023	34,010,000	9,181,481	-	43,191,481
2024	29,600,000	7,876,159	-	37,476,159
2025	29,785,000	6,645,656	-	36,430,656
2026	28,850,000	5,415,873	-	34,265,873
2027	28,120,000	4,199,127	-	32,319,127
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
<b>TOTAL</b>	<b>569,975,543</b>	<b>207,228,995</b>	<b>80,000</b>	<b>777,284,538</b>

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

Note: This table does not include FY13 budgeted debt service for \$43,050,000 in bond issuances that will occur after the preliminary budget is presented. The debt service payment for these issuances in FY13 is \$1,407,375 and is included in the FY13 debt service budget.

### 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.

In FY 2012, the Board of Commissioners adopted an official debt policy limiting the total budget for long-term debt at 15% of total the annually appropriated budget. This policy of not exceeding 15% of the total annually appropriated budget for long-term debt limits future outstanding debt to a level much lower than the legal debt capacity.

<u>Legal Debt Capacity</u>	<u>Outstanding Debt</u> <u>(Approved/Issued)</u>	<u>Unused Capacity</u>
2,707,095,096	605,572,088	2,101,523,008