

# 2018

## Annual Operating & Capital Budget



Photo: Shady Grove Campground









GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Forsyth County  
Georgia**

For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Forsyth County, Georgia** for its annual budget for the fiscal year beginning **January 1, 2017**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





Prepared by the Forsyth County Finance Department  
110 E. Main Street, Suite 255  
Cumming, Georgia 30040

For the year ending December 31, 2018



# FORSYTH COUNTY, GEORGIA GOVERNMENT



## Fiscal Year 2018

### Board of Commissioners

R.J. (Pete) Amos, Member, District 1 Commissioner  
Dennis T. Brown, Secretary, District 2 Commissioner  
Todd Levent, Chairman, District 3 Commissioner  
Cindy Jones Mills, Member, District 4 Commissioner  
Laura Semanson, Vice Chairman, District 5 Commissioner

### Administration

Eric Johnson, County Manager  
Tim Merritt, Deputy County Manager

### Finance Committee

Todd Levent, Chairman, District 3 Commissioner  
Cindy Jones Mills, Member, District 4 Commissioner  
Laura Semanson, Secretary, District 5 Commissioner  
Eric Johnson, County Manager  
David Gruen, Chief Financial Officer

### Budget Preparation Team

Rebecca Whitmire, Finance Director  
Pat Carson, Personnel Services Director  
Ryan Arnold, Budget Manager  
Sigal Halfon, Budget/Grant Analyst  
Beth White, Budget/Grant Analyst  
Matt Braskett, Communications Specialist  
Russell Brown, Communications Coordinator

**THIS 2018 BUDGET DOCUMENT WAS JOINTLY PREPARED BY THE  
FORSYTH COUNTY FINANCE DEPARTMENT AND FORSYTH COUNTY  
DEPARTMENT OF COMMUNICATIONS.**



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*Photo: Big Creek Greenway*



# County Manager's Budget Message



Eric Johnson, County Manager

Dear Citizens of Forsyth County:

I am pleased to present to you the Forsyth County Adopted Budget for Fiscal Year 2018. This budget reflects all funds that constitute the budget adopted by the Board of Commissioners on November 16, 2017 for the fiscal year beginning January 1, 2018 through December 31, 2018. The total annual budget is \$348,064,505.

This comprehensive document reflects the combined efforts of citizens, elected officials, constitutional officers, and county staff to build a financial and operational plan to carry out the county's mission and vision through the provision of high standards of service to the community. The document is developed using national standards intended to communicate information in a manner that is understandable to a wide variety of potential users and, importantly, to convey the policy direction of the Board of Commissioners.

Forsyth County continues to benefit from growth in the tax digest (tax base) that allows no change in millage rate while providing the resources necessary to meet community needs. Within the twenty largest counties in Georgia, Forsyth taxpayers enjoy the lowest tax rate. That reflects a strong tax base.

A 2017 update to the county comprehensive plan has charted a course that is intended to slow the population growth over the next twenty years from a pace that placed the county as one of the fastest growing counties nationally since 1995. At the same time, the Board of Commissioners embraced a "surge" in economic development activities to shift future growth more towards non-residential development. Together, these policies provide a more sustainable future. The county "exports" a significant number of highly educated workers – particularly in technology – to Atlanta and north Fulton County each day. That provides us the ability to attract employers who will have a ready workforce.

In choosing to join this organization and this community last year, I saw an organization with the strength to control its own destiny – a community willing to vote every few years to continue a special purpose local option sales tax (SPLOST) that has been in place since the 1980's to fund infrastructure, as well as voting to approve general obligation bonds for parks and, most recently, for transportation. The county is among a select group of issuers with AAA/Aaa bond ratings that allows us to issue debt at the lowest interest rates. Forsyth County has leveraged its own transportation funds in return for the Georgia Department of Transportation (GDOT) advancing state projects within this community – most notably, widening our limited access equivalent to an interstate, Georgia 400. We are now partnering on other road projects, including two interchanges on 400.

We continue to invest in our newly nationally accredited parks and recreation system – representing not only an asset that has led to a migration of new residents interested in a higher quality of life, but a source of sports tourism as we host regional and national events. Add to that four boat ramps and a campground to access 38,000 acre Lake Lanier, the 9.6-mile Big Creek Greenway linear park that will grow to 15 miles in length when completed, and the nature center and multiple trails on 963 acre Sawnee Mountain Preserve.

As a community, we have been rated the healthiest county in Georgia for five consecutive years. That is a notable accomplishment, but we now need to ratchet up the competition by comparing ourselves with the healthiest counties nationwide. Similarly, we have a highly educated community, and our school system has the highest countywide graduation rate in the state -- 94.4 percent -- and the highest countywide SAT composite score in the state – 1,584.

# County Manager’s Budget Message

As a long-time budget reviewer and budget seminar instructor for the Government Finance Officers Association of the U.S. and Canada, I have a special interest in the process by which local governments develop their budgets. In the upcoming budget process for 2019, we will be shifting a historical emphasis on inputs – line item budgets and number of positions – to the service level we provide in each program area. That realignment should provide citizens with a clearer understanding of what we provide to our community. We will still have the underlying detail on what we plan to spend and how we are staffed.

Thanks to all who participated in the crafting of this 2018 budget and who will join us in the journey to that next level.



Eric R. Johnson  
County Manager

## Forsyth County Government Mission Statement

As trusted stewards of Forsyth County’s future, the elected officials and employees are dedicated to serving the community and to providing effective, professional public service with integrity and a commitment to excellence.

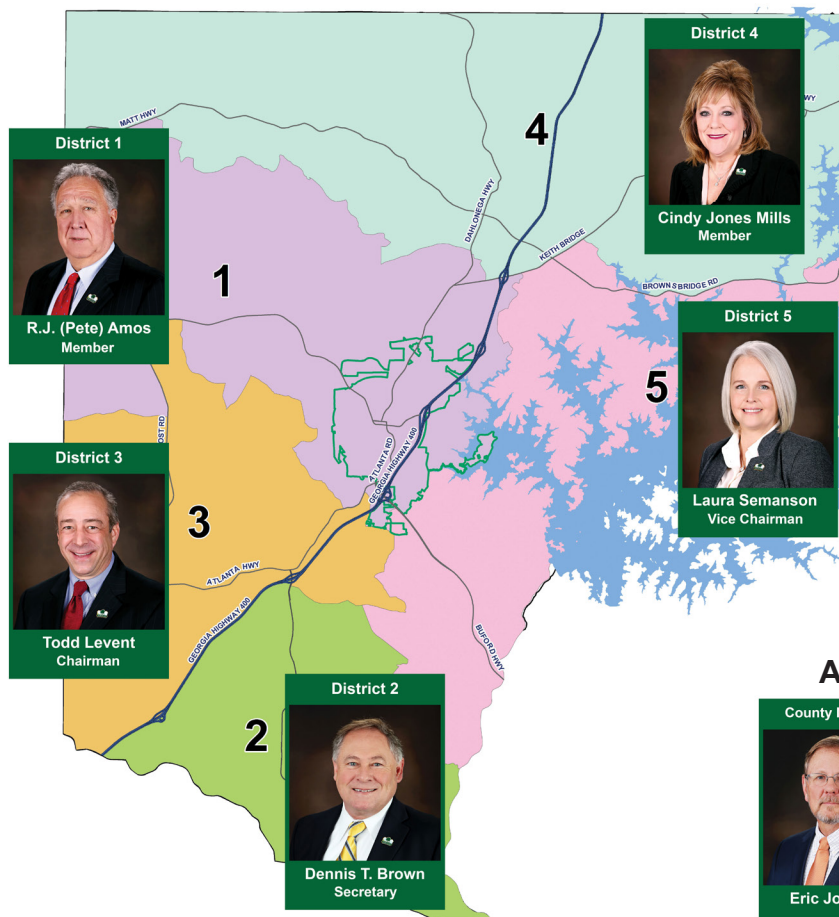
## Forsyth County Government Vision Statement

Forsyth County is committed to providing and maintaining the most efficient, customer service-oriented county government possible. The county will be an innovative and strategic leader in providing essential and effective public services in a fiscally prudent and professional manner. By preserving and enhancing a high quality of life, Forsyth County will remain a healthy, safe and compelling place in which to live, work, recreate, visit and invest.



# Officials of Forsyth County

## 2017-2018 Board of Commissioners



## Judicial and Other Elected Officials

<b>Jeffrey S. Bagley</b>	Superior Court Chief Judge
<b>David L. Dickinson</b>	Superior Court Judge
<b>Philip C. Smith</b>	Superior Court Judge
<b>T. Russell McClelland</b>	State Court Chief Judge
<b>Leslie C. Abernathy-Maddox</b>	State Court Judge
<b>Walker H. Bramblett</b>	Chief Magistrate Judge
<b>Lynwood D. Jordan Jr.</b>	Probate Court Judge
<b>J. Russell Jackson</b>	Juvenile Court Chief Judge
<b>Randall A. Meincke</b>	Associate Juvenile Court Judge
<b>Penny Penn</b>	District Attorney
<b>William F. Finch</b>	Solicitor-General
<b>Greg G. Allen</b>	Clerk of Court
<b>Matthew C. Ledbetter</b>	Tax Commissioner
<b>Lauren McDonald III</b>	Coroner
<b>Ron Freeman</b>	Sheriff

## Administration



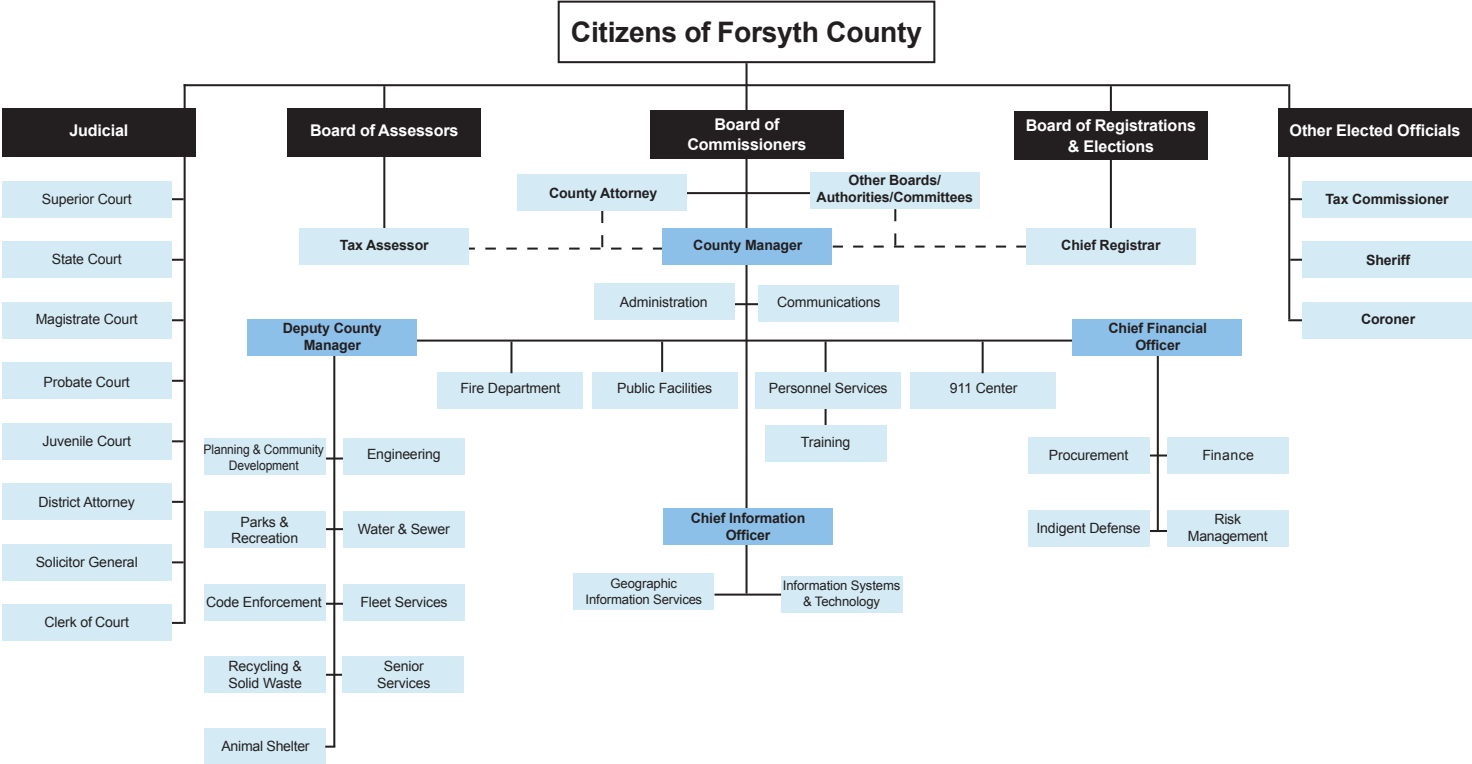
## Finance



## County Department Heads

<b>Danny Bowman</b>	Fire and Emergency Management	<b>John Kilgore</b>	Geographic Information Services
<b>Ruthie Brew</b>	Senior Services	<b>Mary Kirkpatrick</b>	Board of Assessors
<b>Connie Brooker</b>	Indigent Defense	<b>Donna Kukarola</b>	Procurement
<b>Tom Brown</b>	Planning & Community Development	<b>Barbara Luth</b>	Voter Registration and Elections
<b>Pat Carson</b>	Personnel Services	<b>Anna Lyle</b>	Library
<b>Charity Clark</b>	Risk Management	<b>Tim Perkins</b>	Water & Sewer
<b>John Cunard</b>	Engineering	<b>Jim Pryor</b>	Parks & Recreation
<b>Jodi Gardner</b>	Communications	<b>Stephen Rhodes</b>	Public Facilities
<b>Pat Giordano</b>	911 Center	<b>Rebecca Whitmire</b>	Finance
<b>Avery Gravitt</b>	Fleet Services	<b>Tammy Wright</b>	Recycling & Solid Waste
<b>Cynthia Iacopella</b>	Animal Shelter	<b>Steve Zaring</b>	Code Enforcement
<b>Brandon Kenney</b>	Information Systems & Technology		

# Forsyth County Organizational Chart





## *General Information Section One*



*Photo: County Way Road near the Animal Shelter*



# *Forsyth County Transmittal Letter*

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To: Forsyth County Board of Commissioners

From: David G. Gruen, CFO

CC: Department Heads, Elected Officials

Date: November 17, 2017

Re: **2018 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY2018 (January 1, 2018 – December 31, 2018) Annual Operating Budget which represents our overall action plan for providing County services for the upcoming fiscal year. The budget contains recommendations based on direction provided from all County department heads, elected officials and outside agencies.

The FY 2018 Budget is balanced for all funds and totals \$348,064,505 with the breakdown by fund type as follows:

General Fund	\$127,947,122
Special Revenue Funds	44,595,637
Capital Projects Funds	29,393,299
Debt Service Funds	19,808,947
Enterprise Funds	93,265,600
Internal Service Funds	<u>33,053,900</u>
Total	\$348,064,505

The County uses a modified accrual basis of budgeting for all governmental funds and full accrual for proprietary funds which mirrors the County's basis of accounting for the audited financial statements. All operating and capital expenditures are analyzed and covered by current revenues and available fund balance in accordance with the County's fiscal reserve policy. The FY2018 County budget for all funds and activities increased by 19.96% compared to the FY2017 budget. The following is a general overview of the County's outlook and status of the County's General Fund.

The overriding priority, as expressed in both the Finance Committee and County Commission meetings, was to have no increase in property tax rates. This considers the issues our taxpayers continue to face in a low growth economic environment. It also continues the same goal from the prior year where the FY2017 budget had no increase in the Maintenance and Operations (M&O), Fire and Bond tax rates. At the same time, the County's priority driven budget is viewed as the vehicle for assuring the County has the ability and means to fulfill its mission and vision, which focuses on delivering effective, professional public services from an efficient customer service-oriented government that preserves and enhances a high quality of life.



## ***Forsyth County Transmittal Letter***

Addressing both of these priorities is still important even as the property tax digest in 2017 improved with an increase of 7.66% over 2016. By acting to enhance the excellent quality of life, the County has been able to grow at a higher rate than any county in the surrounding region. This has paid off. It now continues to trend in a positive direction due to new construction from growth added to the tax rolls.

Quality of life initiatives include road-widening projects, bike path/sidewalks, Greenway extensions, a new fire station, increased recreation programming, and an enhanced public safety communication system. Operating costs for these enhancements are included in the adopted budget. To relieve the burden on property taxes, departments have realigned their current resources, while grants and user fees have been applied where possible. Additional costs impacting the budget are the addition of the new jail as well as continued investments in technology to support our service delivery.

A more positive business environment is contributing to higher sales tax collections. As a result, the County is able to conservatively increase the amount budgeted to come from these revenues. This takes more of the burden off the revenue from property taxes.

In the higher total 2017 Tax Digest, over 4.0% of increase was due to higher reassessments. This enabled the Board of Commissioners to keep the M & O millage rate the same without cutting services. The Commission also funded the capital budget for needed capital equipment replacements in accordance with the County's financial policy.

### **MAJOR BUDGETARY HIGHLIGHTS**

- At 8.036 mills, the Board of County Commissioners voted to adopt the same maintenance and operations millage rate, and also maintain the Fire and Bond millage rate.
- The adopted FY2018 budget is balanced. The budget includes \$5.5 million in transfers to other funds from the General Fund.
- The 2013 SPLOST VII program, beginning July 1, 2013, is expected to provide about \$215 million over six years for capital items and projects.
- Funding provided for Public Safety radio replacements – \$2.7 million and \$1.7 million for system upgrades in FY2018.
- Funding increased for employee healthcare program – +10% for participating employees along with comparable increases in employee contributions. Also implemented program changes continue to moderate future cost increases.

### **Economic Outlook**

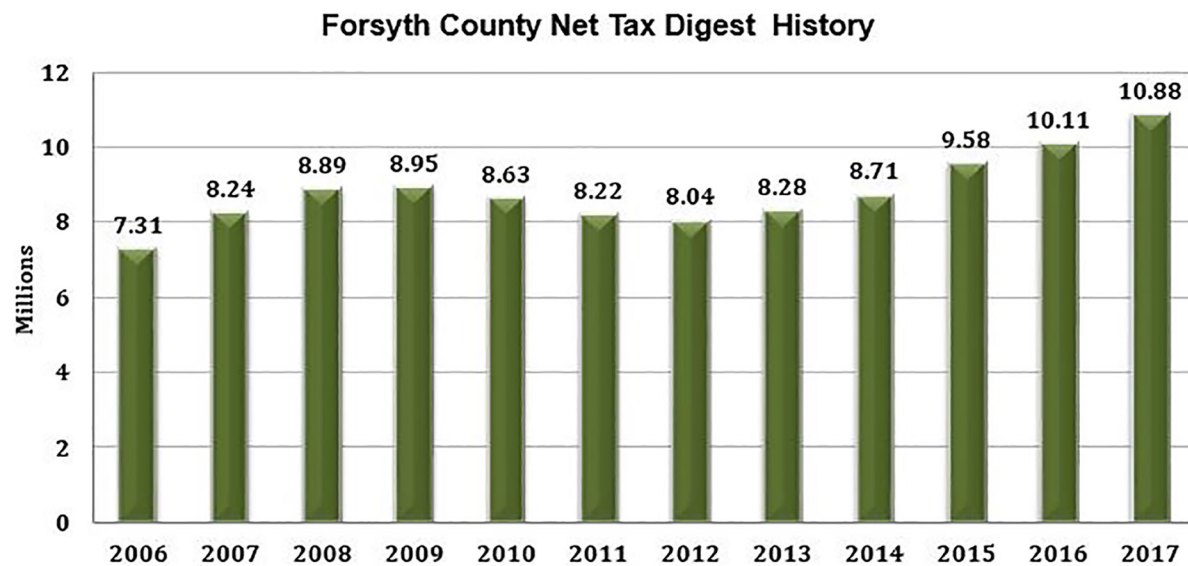
A variety of economic indicators suggests that the national economy is experiencing continued steady growth. Recent data shows that 2018 will provide modest inflation, low cost of borrowing with a projected rate of about 2.5% in the GDP, 2.4% Consumer Price Index increase, and continued low unemployment. The County anticipates higher 2017 tax digest revenues than 2016 and steady growth represented by an increase in sales tax revenues, single family permits, and utility connections. New residential dwelling unit permits have increased by 47% from 2012 to 2016.

### **The County addressed the following priorities while balancing the FY2018 budget:**

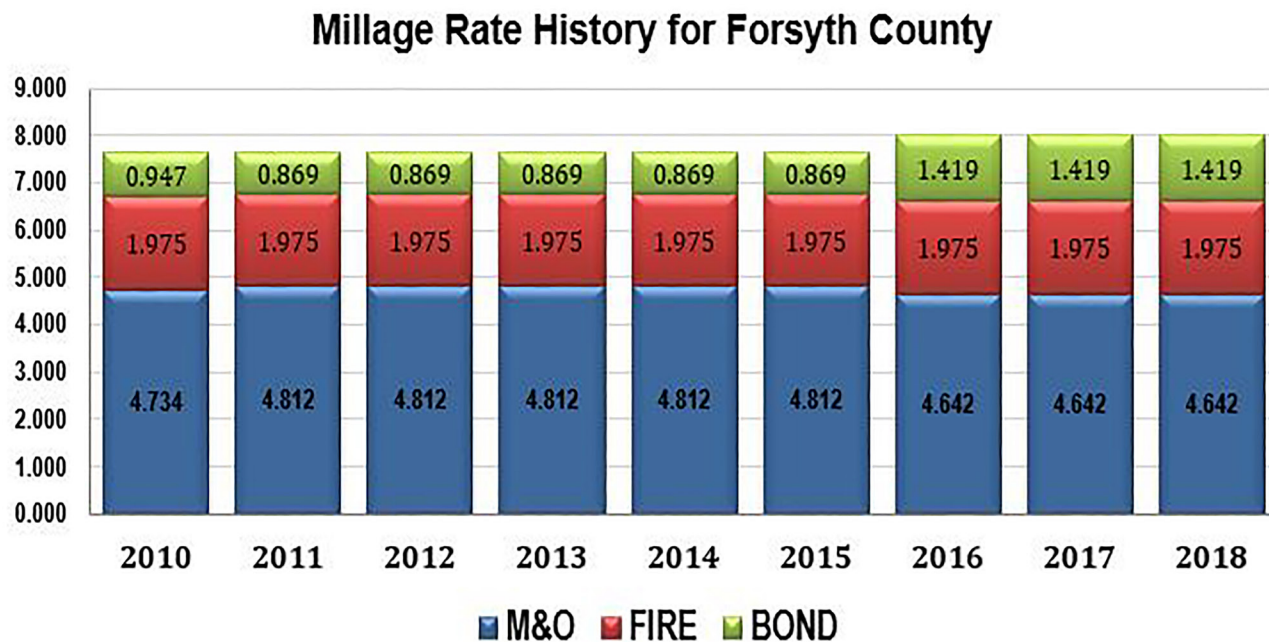
- Levying the same Millage Rate with the property tax digest increasing by 7.66%
- Continuing the effective effort to control escalating healthcare costs and maintain service levels, new benefits options, and employee wellness program, with the FY2018 budgeted rates
- Reserves of \$2.9 million for merit increases
- Radio replacements of \$2.7 million for the Public Safety system
- Replace Sheriff's Office vehicles for \$1.7 million due to high mileage or damage
- Increased funding for state mandated Juvenile Court program requirements

## Forsyth County Transmittal Letter

Despite the recent years of economic uncertainty, the County's financial position remains strong and secure. The most noticeable impact has been the increase in the tax digest. The 2017 tax digest, which finances the FY2018 budget, shows a 7.66% increase from the 2017 tax digest.



At their July 20th meeting, the Forsyth County Board of Commissioners adopted the millage rates that will fund the County's 2018 budget. The Board voted to maintain the County's M&O millage rate. The County has the overall total millage rate of 8.036 mills. This includes maintaining the same millage rates for Maintenance & Operations (4.642), Fire (1.975) and Bonds (1.419).



## ***Forsyth County Transmittal Letter***

Healthcare benefits costs were higher in 2016 and 2017, causing an increase for the County's employees in 2018. Costs are budgeted to increase by 10.3% for FY2018 over estimated FY2017. The County self-insured plan continues to include an option for a high deductible plan as well as a wellness discount. For 2017, the County added the Kaiser Permanente fully insured HMO option at lower costs while still providing quality healthcare. Employee participation in this new program increased through 2017. In addition, new measures recommended by the healthcare program consultant for Board action to control future cost increases have proven to be effective through 2017. The County has a self-insured healthcare program using Aetna as the third party administrator (TPA) along with the Aetna preferred provider organization (PPO).

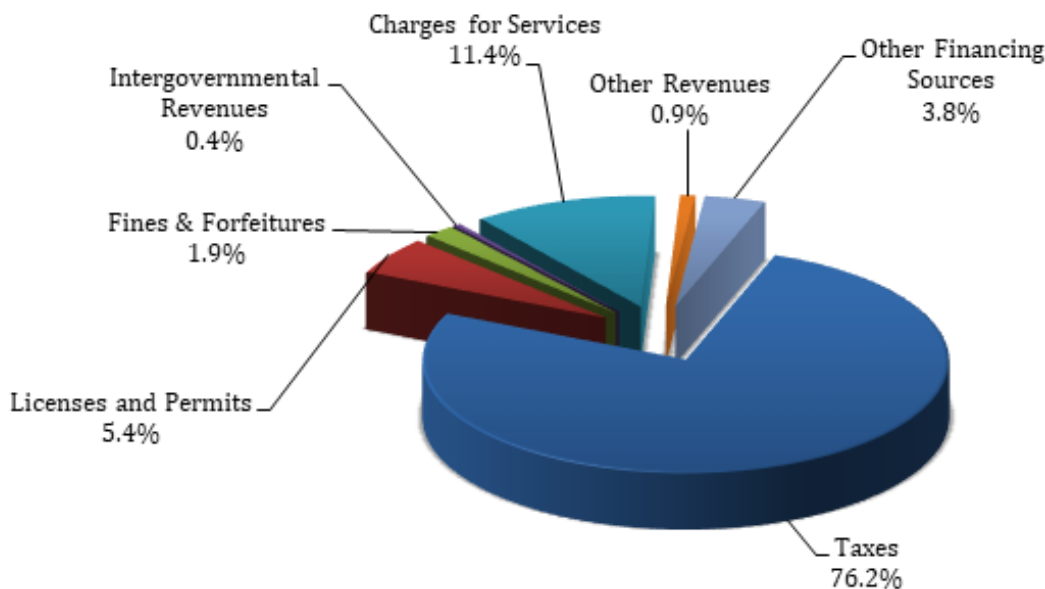
### **GENERAL FUND**

The General Fund is a Governmental Fund that serves as the chief operating fund for the County. It accounts for all resources obtained and used for those services commonly provided by counties which are not accounted for in any other fund. These services include: general government; public safety; health and welfare; parks, recreation and culture; and housing and development. The primary sources of revenue for the General Fund are: taxes & commissions; licenses & permits; fines & forfeitures; and charges for services.

### **GENERAL FUND REVENUE HIGHLIGHTS**

Property tax revenues continue to make up the largest single source of County revenues. The maintenance and operations millage rate will remain the same at 4.642 mills. Taxes collected from this rate are used in the General Fund. The FY2018 budget projects one mill to produce \$10,555,190 at the collection rate of 97% in property tax revenue, an increase of about \$751,206 per mill from the previous year's estimate. The County's historical collection rate is 97%; therefore property tax revenues are budgeted at 97%. We anticipate it will generate \$48,997,191 in taxes, a 7.66% increase from the 2017 tax digest.

**General Fund Revenues by Type**





# Forsyth County Transmittal Letter

## TOP FOUR REVENUE SOURCES

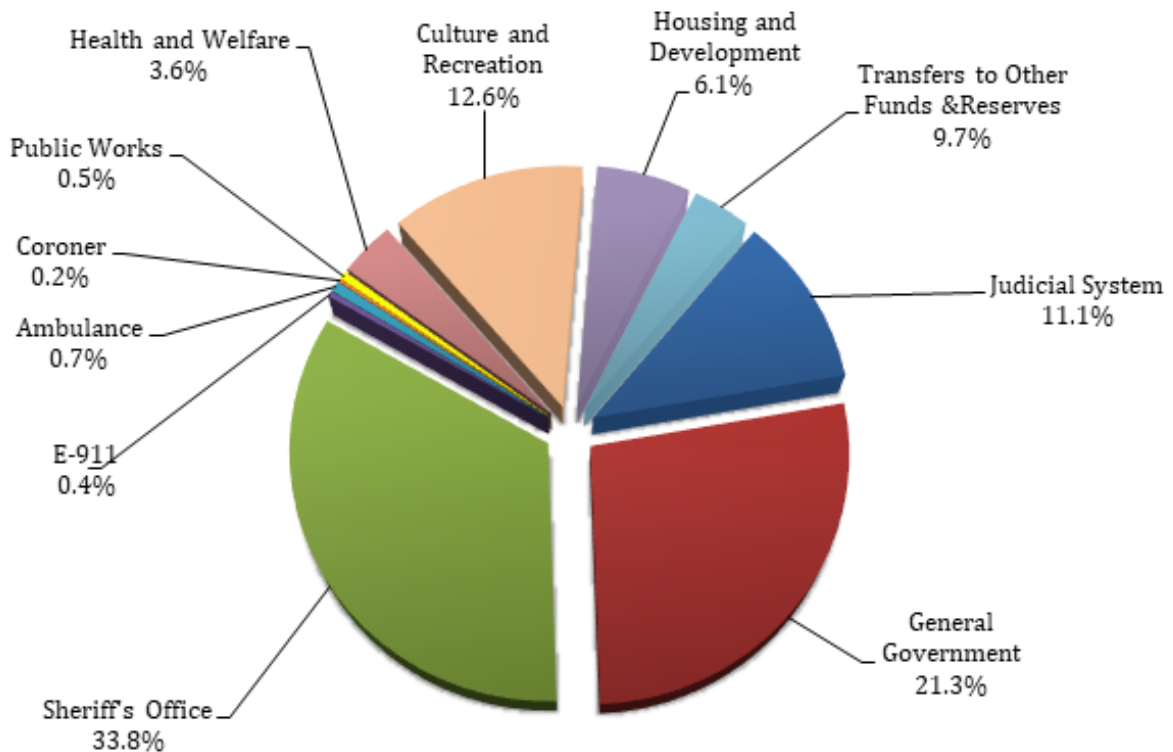
**Taxes:** This revenue accounts for 76.2% of the total revenue for the General Fund. This category includes tax revenue recognized from property, motor vehicle, cable TV, alcohol excise, intangible property, real estate transfer tax, financial institutions, and local option sales tax (LOST). The total for FY2018 is \$97,518,391 which is a 7.8% increase from the FY2017 adopted budget. This increase is due to an increase in the digest as well as an increase to other tax collections such as LOST, intangible tax, and the Title Ad Valorem Tax (TAVT) on vehicles.

**Charges for Services:** This revenue accounts for 11.4% of the total revenue for the General Fund. This category includes revenue recognized from parks & recreational fees, judicial fees, sheriff & correctional fees, tax commissioner fees, and sales of printed materials. The total for FY2018 is \$14,523,886 a 9.0% increase from the FY2017 adopted budget. This increase is mainly due to higher collections budgeted to come from the tax collection commissions and Parks & Recreation.

**Licenses and Permits:** This revenue accounts for 5.4% of the total revenue for the General Fund. This category includes revenue recognized from business licenses, motor vehicles, alcohol licenses and building permits throughout the unincorporated portion of the County. The total for FY2018 is \$6,969,320 which is a 0.2% increase from the FY2017 adopted budget. This increase is mainly due to an increase in the alcoholic beverages licenses.

**Fines and Forfeitures:** This revenue accounts for 1.9% of the total revenue for the General Fund. This category includes revenue recognized from fines related to the courts and restitution. The total for FY2018 is \$2,414,600 a 5.1% decrease from the FY2017 adopted budget. This decrease is due to a decrease in budgeted court fines.

## General Fund Expenditures by Activity



# ***Forsyth County Transmittal Letter***

## **GENERAL FUND EXPENDITURE HIGHLIGHTS**

The Sheriff's Office utilizes the largest part of the General Fund, representing 33.8% of total expenditures in FY 2018. Other General Fund expenditures include the general government, judicial system, ambulance services, coroner, E-911 center, public works, health and welfare, culture and recreation and housing and development. These functions account for 56.5% of General Fund Expenditures in FY2018. The remaining 9.7% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest single impact for FY 2018 in the General Fund was due to increased funding for the Sheriff's Office with 23 new positions included. An increase of \$2.4 million for salary compensation adjustments has been allotted for employees.

## **SPECIAL REVENUE FUNDS**

A Special Revenue Fund is a type of Governmental Fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County maintains the following special revenue funds:

- Law Library
- District Attorney Drug Seizure
- Sheriff Office Drug Seizure
- Drug Abuse Treatment Education
- E-911 Center
- Jail Fund
- Victim Witness Assistance Program
- Juvenile Court Supervision
- Engineering
- Grant Fund
- Fire Fund
- Hotel/Motel Tax

## **ENTERPRISE FUNDS**

Enterprise Funds are a type of Proprietary fund used to report an activity for which a fee is charged to external users for goods or services. The County uses enterprise funds to account for its Water and Sewer Authority and Solid Waste operation. Annual operating budgets are prepared for each enterprise fund for planning control and cost allocation.

## **INTERNAL SERVICE FUNDS**

Internal Service Funds are also a type of Proprietary fund used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The County maintains the following internal service funds:

- Risk Management
- Employee Health Benefits
- Workers' Compensation
- Fleet Maintenance

## **DEBT SERVICE FUNDS**

The Debt Service Funds are used to account for the accumulation of resources for the principal and interest payment on all General Obligation Debt other than that issued specifically for enterprise activities.

For FY2018, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the County at 1.419 mills to pay the principal and interest on the Bonds as they become due and payable.

The Constitution of the State of Georgia provides that the County may not incur long-term obligations payable as general obligation bonds without the approval of a majority of the qualified voters of the County or in excess of 10 percent of the assessed value of all taxable property within the County. Based upon the 2016 assessed value of taxable property after the issuance of the Bonds, the County could incur up to \$931,863,532 of long-term obligations payable as general obligation bonds.



# *Forsyth County Transmittal Letter*

## COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2016	<u>\$ 11,119,335,319</u>
Debt Limit (10% of Assessed Value)	\$ 1,111,933,532
Amount of Debt Applicable to Debt Limit	<u>180,070,000</u>
Legal Debt Margin	<u>\$ 931,863,532</u>



*Photo: Entrance to Eagle's Beak Park*



## ***Forsyth County Transmittal Letter***

### **The current outstanding General Obligation and Sales Tax Debt includes:**

- \$7,600,000 Series 2008A – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. They bear interest rates from 2.5% - 5% and are payable on March 1 and September 1 of each year. \$64,065,000 was refunded with the 2015B GO Bonds issued on 04/30/15.
- \$10,765,000 Series 2012 – for the purpose of refunding the General Obligation Refunding Bonds, Series 2004 in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$1,354,821. They bear interest rates from 0.43% - 2.14% and are payable on March 1 and September 1 of each year.
- \$4,190,000 Series 2013 – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. \$7,415,000 was refunded with the 2017 GO Bonds issued on 12/27/17.
- \$20,370,000 Series 2015A – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges, and sidewalks in the County.
- \$63,395,000 was refunded with the 2017 GO Bonds.
- \$60,315,000 Series 2015B – for the purpose of refunding the General Obligation Refunding Bonds, Series 2008 in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$4,967,439 at NPV. They bear interest rates of 5.00% and are payable on March 1st and September 1st of each year.
- \$76,830,000 Series 2017 – for the purpose of refunding the General Obligation Refunding Bonds, Series 2013 and 2015A in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$4,067,632 at NPV. They bear interest rates of 3.00% to 5.00% and are payable on March 1st and September 1st of each year.

### **Water & Sewer Revenue Bonds**

The Forsyth County Water and Sewerage Authority and the County have entered into a Lease Contract. The County's obligations under the lease are absolute and unconditional and are secured by a pledge of the net revenues of the system and by a pledge of the County's full faith and credit. In the event revenues from the system are not available, the County has agreed to levy a tax on all taxable property located within the territorial limits of the Special Tax District, at such rates, without limitation, as may be necessary to make the lease payments.

### **The current outstanding Water & Sewer Revenue Debt includes:**

- \$20,900,000 Series 2011 – for the purpose of refunding \$1,420,000 of the Series 1998 Bonds, and to refund the remaining \$28,360,000 of the Series 2001 Bonds. The bonds bear interest from 2% - 5%, and will mature on April 1, 2025.
- \$30,465,000 Series 2011 – variable-for the purpose of refunding \$30,320,000 the Series 2005B Bonds. Interest rates reset monthly and are subject to change over the life of the bonds. The bonds will mature on April 1, 2035.
- \$26,795,000 Series 2012 – for the purpose of refunding \$30,000,000 of the Series 2002 Bonds, in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$5,624,189. The bonds mature April 1, 2032.

## ***Forsyth County Transmittal Letter***

- \$26,495,000 Series 2013 – for the purpose of refunding \$13,070,000 of the Series 2005A Bonds, and \$15,690,000 of the Series 2007 Bonds. The bonds will mature on April 1, 2028.
- \$72,940,000 Series 2015 – for the purpose of refunding \$935,000 of the Series 2005A Bonds, and \$23,735,000 of the Series 2007 Bonds and new money of \$60,000,000 for the purpose of expanding the County's water and sewerage system. The bonds will mature on April 1, 2016 through 2037.

The County maintains an exceptionally positive credit rating in the current fiscal year with Moody's (Aaa) and Standard & Poor's (AAA) for the Water and Sewer Revenue Bonds and the General Obligation (GO) bonds. Forsyth is one of the only three counties in Georgia with the AAA rating from Moody's and Standard & Poor's. Because of this exceptionally high rating, the County is able to bond important transportation, water and sewer, and public safety infrastructure improvements and projects at very low rates. This will enable the County to more effectively plan and build for the future.

### **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, vehicles and equipment over \$5,000. The County budgets the following capital project funds:

- Capital Outlay Fund

The total amount budgeted for the FY2018 Capital Projects is \$29,393,299 and is broken out as follows:

- \$15,600,000 for Reserves for Future Capital Outlay
- \$2,575,552 for replacement and new vehicles for Sheriff's Office
- \$3,325,000 for roads and infrastructure for Engineering
- \$4,401,399 for radio system upgrades for Public Safety
- \$900,000 for synthetic turf field replacement of grass field for Fowler Park
- \$800,000 for firing range for the Sheriff's Office
- \$301,100 for aerial imagery and LIDAR for GIS
- \$230,000 for playground resurfacing for Fowler Park
- \$220,000 for county dog park development



Forsyth County's Special Purpose Local Option Sales Tax (SPLOST) is a one-percent sales tax approved by Forsyth County citizens. SPLOST funds are a major source of County revenue for various capital projects. This tax has provided funding for infrastructure improvements and capital projects that otherwise may not have been possible.

On November 8, 2011, Forsyth County voters approved the continuation of the SPLOST program, with their approval of SPLOST VII. SPLOST VII collections began on July 1, 2013, following the expiration of the current SPLOST VI program. The collections will continue for six years, through June 2019. County projects planned with SPLOST VII funding include:

- |  |   |
|--|---|
| • Courthouse and parking facilities - complete | • Transportation projects               |
| • Jail expansion – complete                    | • Scheduled replacement of fire engines |
| • Emergency raw water generator – complete     | • Animal Shelter - complete             |
| • Expansion and renovation of the Sharon       | • Park projects                         |
| • Forks Library – complete                     |   |

The referendum was held in 2011 in order to take advantage of lower construction costs for the jail expansion, courthouse and parking facilities, as the County can bond the future SPLOST VII revenue and begin building these projects.

## ***Forsyth County Transmittal Letter***

The SPLOST VI program, was approved by voters February 5, 2008, went into effect July 1, 2008 and expired on June 30, 2013. Original projections for the five-year program anticipated collections of approximately \$160 million. Total collections were \$142 million.

SPLOST VI funds have been utilized for a number of projects throughout the County. Transportation projects funded by SPLOST VI include the following:

- Castleberry Road widening project (with SPLOST VII Funds)
- Placement of street lights along State Route 141 from GA 400 to Majors Road
- Construction of a roundabout at Hopewell and Jot-em-Down roads
- A number of intersection improvements throughout the County
- Resurfacing of 698 roads, covering more than 239 miles
- Union Hill/Mullinax Road widening project (with SPLOST VII Funds)

### **Improvements to a number of County parks were funded by SPLOST VI including:**

- Construction of an additional parking lot at both Bennett and Midway parks
- Paving of a parking lot at Ducktown Community Park
- Installation of turf fields at Central Park, Sawnee Mountain Park and Sharon Springs Park
- Construction of four new green space passive use parks
  - Old Atlanta Park
  - Haw Creek Park
  - Caney Creek Preserve
  - Chattahoochee Pointe

### **Other SPLOST VI projects completed:**

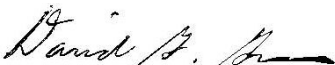
- Sexton Hall Enrichment Center, the County's third Senior Services facility
- Fire Station 4 located in the Ducktown area of western Forsyth County
- Post Road Library, the County's fourth library
- A new 100-foot aerial ladder truck
- Fire Station 3 in northwest Forsyth County

## **CONCLUSION**

In conclusion, the FY 2018 budget does provide an acceptable level of funding for the County to meet its public service priorities while addressing significant financial issues. More needs to be done as we approach the FY 2019 budget process and the challenges that may need further attention.

Thank you for taking the time to review this budget document. We are very proud of the tremendous efforts and dedication we receive from the Finance Committee, various County departments, and elected and appointed officials for their investment in the preparation of our budget. We continue to work diligently to provide our residents with the high quality scope of services they have come to expect from Forsyth County. If you have any questions or comments about the information presented to you, please contact our Finance Department at (678) 513-5850 or visit our website at [www.forsythco.com](http://www.forsythco.com).

**Respectfully Submitted,**



**David G. Gruen**

**Chief Financial Officer**



## Forsyth County Budget Priorities

<u>This Year</u>	<u>Last Year</u>
<ul style="list-style-type: none"> <li>• Meet budget requirements without increasing the tax rate</li> <li>• Increased Sheriff's Office staffing Level</li> <li>• Budgeted Capital Fund Reserves for long term projects</li> <li>• Radio system redundancy and service area improvement</li> <li>• Enhanced Public Transportation service level</li> <li>• Implementation of a recreational therapy program</li> </ul>	<ul style="list-style-type: none"> <li>• Meet budget requirements without increasing the tax rate</li> <li>• Radio replacements for Public Safety system</li> <li>• Replacement of Sheriff's Office vehicles</li> <li>• Budget for Juvenile Court program requirements</li> <li>• Budget for increased healthcare costs – program changes to control future costs</li> </ul>

- Meeting budget requirements without increasing the tax rate has been a key element of budget planning since the last county tax rate increase occurred in 2010. The table below shows a FY 16/17 comparison of the tax rate. The county is committed to keeping the tax rate low, while still maintaining a high quality of life. With the 7.66% increase in the tax digest coupled with an increase in LOST and Insurance Premium Tax, the county was able to levy the same M&O millage rate.

	<b>2016</b>	<b>2017</b>
M&O	4.642	4.642
FIRE	1.975	1.975
BOND	<u>1.419</u>	<u>1.419</u>
<b>TOTAL RATE</b>	<b>8.036</b>	<b>8.036</b>

- Increased Sheriff's staffing level adding an additional 23 Sheriff's Officers to increase service level presence in the community and the jail.
- Budgeted Capital Fund reserves for long term projects including funding Public Facilities, Sheriff's Office, Parks, and Radio System's long term capital needs.
- Budgeted for Radio System redundancy and service area improvement by adding a Geo-Redundant Prime Site and an Aviat Microwave Backhaul System.
- Budgeted for enhanced Public Transportation Service Level by adding two new busses and drivers to increase the capacity of the county's demand response program.
- Implementation of a Therapeutic Recreation program to meet the needs of individuals with disabilities.



*Photo: Senior Services' Sexton Hall*



*Photo: Congressman Rob Woodall meeting county staff to help with Meals on Wheels program*



## *History of Forsyth County*

Forsyth County has a rich and colorful history. Its territories were once part of the great Cherokee Indian Nation and remained Cherokee land until 1832, when Forsyth County was created by the Georgia Legislature.

The County was named for the Honorable John Forsyth, who had a long and distinguished public career, including service as the Attorney General of Georgia in 1808, U.S. Representative (1813-1818; 1823-1827), U.S. Senator (1818 - 1819; 1829-1834), U.S. Minister of Spain (1819-1823), Governor of Georgia (1827-1829), and Secretary of State for President Andrew Jackson and Martin Van Buren (1834-1841).

In its early days, Forsyth County was known for its production of tobacco. By the beginning of the 1900s, cotton replaced tobacco as the leading crop and remained so until the Depression in the 1930s. In the 1940s and 1950s, the poultry industry developed in this region. Today, agriculture remains an important staple in Forsyth County's economy.

The next milestone for the County was the completion of Lake Sidney Lanier in 1957 by the U.S. Army Corps of Engineers. This event immediately brought recreation and revenue to the surrounding counties. Lake Lanier is now the most visited and used Corps' lake in the country.

Another event impacting the area's growth was the construction of GA 400, which opened in 1974. When this road was completed, it made the county more accessible to those wishing to escape urban living. The 1980s and 1990s brought rapid growth and progress yet the county was able to maintain its low tax rates and high educational standards through its school system.

What was a steady stream in population growth became a flood by the 1990s. From 1990 to 2000, 54,000 more people began calling Forsyth County home. The 123% growth rate, to 98,400 residents, was the fastest in the state and the second fastest in the country according to the U.S. Census Bureau for the 2000 census. And that growth does not appear to be abating. According to the ARC (Atlanta Regional Commission) Forsyth County's population is expected to exceed 400,000 by 2025.

Forsyth County is approximately 40 miles north of Atlanta and covers an area of 247.4 square miles. It is a virtual blend of rural and urban lifestyles. The county offers a variety of recreational services, including approximately 200 miles of shoreline on Lake Sidney Lanier. Its mild winters and warm summers are great for outdoor activities. There are plentiful natural resources, including thousands of acres for biking, hiking, fishing, and a wide variety of sporting activities.

The county only has one incorporated city. The City of Cumming was created by an act of legislation on December 22, 1834 and named in honor of Colonel William Cumming, a distinguished Georgian. Cumming gained military distinction in the War of 1812, attaining the rank of Colonel in 1814; however, it was through a series of duels over States rights in 1822 that he gained national attention.

People from across the United States are discovering what Forsyth County residents have known for years: It is a great place to live, work and play. Forsyth is among the fastest growing counties in the nation. It offers in-country living with big-city amenities, a strong local government and a good balance between growth and tradition. While the county is growing by leaps and bounds, county officials are working hard to maintain the quality of life standards that have caused so many people to move to Forsyth County.



# Forsyth County Highlights

## What makes Forsyth County a vibrant and prosperous community?

- A central location at the foothills of Georgia’s mountains and just 40 minutes north of downtown Atlanta via GA 400
- Easy access to Lake Lanier, offering hundreds of miles of pristine shoreline and an abundance of parks and camps
- An outstanding parks and recreation system, offering over 2,700 acres of land for biking, hiking, fishing and a wide variety of sporting activities
- A tax rate among the lowest in the metro-Atlanta area
- Schools ranked among the best in the state

## Forsyth County at a Glance

<b>Date of Incorporation</b>	December 3, 1832
<b>Form of Government</b>	Commission – County Manager
<b>2017 County Population Estimate</b>	228,348
<i>Historic County Population</i>	
1990:	44,083
2000:	98,407
2005:	140,393
2010:	175,511
<b>Total Area of County (Square Miles)</b>	247



## *10 Interesting Facts About Forsyth County*

1. Forsyth was officially listed as the 81st county established in Georgia.
2. Forsyth County is known as the “Gateway to the Cherokee Nation.”
3. Land in Forsyth County was given to people through the Georgia Gold Lottery of 1832.
4. Cumming was selected as the county seat in 1834, and is named in honor of Colonel William Cumming, distinguished officer in the War of 1812.
5. The Federal Road (Highway 369) runs through Forsyth County. This Federal road was used to remove the Creek and Cherokee Indians to Oklahoma.
6. In 1946, Congress authorized the U.S. Army Corps of Engineers to begin construction on Buford Dam as part of the overall development of the nation’s waterways after the second world war.
7. Lake Sidney Lanier, a reservoir created by the completion of Buford Dam in 1956, at 38,000+ acres, is one of Georgia’s largest lakes.
8. Junior Samples, a comedian on the TV show Hee Haw, was born in Cumming (April 10, 1926 – November 13, 1983).
9. Henry Ford Gravitt, who left office at the end of 2017, was the mayor of Cumming for 47 years.
10. America’s Promise Alliance has announced Cumming/Forsyth County as a second-time winner for the “100 Best Communities for Young People.”



## *Geographic Characteristics of Forsyth County*

	Area	Climate	Topography
Land Water	224 sq miles 23 sq miles		
Average Annual Temperature Average Annual Precipitation Average Annual Snowfall		70.2 degrees F 54.15" 1"	
Mean Elevation Highest Point (Sawnee Mountain) Lowest Point (Chattahoochee River in south Forsyth County)			1,315-feet 1,967-feet 900-feet



*Photo: Sawnee Mountain Preserve*





Above: Forsyth County, Georgia map circa 1832



## *Parks and Recreational Facilities of Forsyth County*

### **BENNETT PARK**

5930 Burruss Mill Road  
Cumming GA 30041  
5 Youth baseball/softball fields  
Picnic pavilion, Playground  
Multi-purpose turf athletic field

### **BIG CREEK GREENWAY**

9.6 mile trail for walking, jogging  
and biking  
Access points:  
5120 Bethelview Road  
4110 Carolene Way inside Fowler Park  
5259 Union Hill Road  
1622 McFarland Parkway

### **CANEY CREEK PRESERVE**

2755 Caney Road  
Cumming, GA 30041  
2 Picnic pavilions  
Dog park, Playground  
Natural trail – 1.5 miles

### **CENTRAL PARK**

2300 Keith Bridge Road  
Cumming, GA 30040  
8 Tennis courts  
5 Youth baseball/softball fields  
4 Adult softball fields  
3 Picnic pavilions  
3 Multi-purpose turf athletic fields  
Disc golf course  
Paved walking path – 1.1 mile loop  
Playground  
Recreation Center

### **CHARLESTON PARK**

5850 Charleston Park Rd  
Cumming, GA 30041  
Boat ramps and courtesy dock  
Multi-use trail – 6 miles (mountain  
Biking/walking)  
Picnic tables

### **CHATTAHOOCHEE POINTE**

5790 Chattahoochee Pointe Drive  
Suwanee, GA 30024  
2 Picnic pavilions  
Canoe launch, Playground  
Nature trail – 1.5 miles

### **CHESTATEE COMMUNITY BUILD- ING**

6875 Keith Bridge Road  
Gainesville, GA 30506

### **COAL MOUNTAIN PARK**

3560 Settingdown Road  
Cumming, GA 30028  
7 Youth baseball/softball fields  
2 Picnic pavilions  
2 Playgrounds  
2 Tennis courts  
Community Building  
Miracle League Field  
Paved walking trail – 1 mile  
Multi-purpose turf athletic field

### **DUCKTOWN COMMUNITY PARK**

5895 Heardsville Road  
Cumming, GA 30028  
Open grass field  
Picnic pavilion

### **EAGLES BEAK**

8420 Old Federal Road  
Ball Ground, GA 30107  
Canoe launch, Nature trail – 1 mile

### **FOWLER PARK**

4110 Carolene Way  
Cumming, GA 30040  
12 Tennis courts  
5 Picnic pavilions  
6 Multi-purpose athletic fields (4 turf)  
4 Youth baseball/softball fields  
3 Outdoor basketball courts  
2 Playgrounds, Dog park  
Paved walking trail – 1.5 miles  
Recreation Center  
Skate park  
Track - .25 mile loop

### **HAW CREEK PARK**

2205 Echols Road  
Cumming, GA 30041  
Multi-use trail – 3.2 miles (mountain  
biking and walking)  
Picnic pavilion, Playground

### **JOINT VENTURE PARK**

**AT DAVES CREEK**  
3660 Melody Mizer Lane  
Cumming, GA 30041  
3 Youth baseball/softball fields  
Multi-purpose turf athletic field  
Picnic pavilion

### **LANIERLAND PARK**

6115 Jot-Em-Down Road  
Cumming, GA 30041  
4 Multi-purpose turf athletic fields  
2 Picnic Pavilions, Playground

### **MATT COMMUNITY PARK**

6555 Wallace Tatum Road  
Cumming, GA 30040  
4 Multi-purpose turf athletic fields  
2 Picnic Pavilions, Playground

### **MIDWAY PARK**

5100 Post Road  
Cumming, GA 30040  
7 Youth baseball/softball fields  
2 Multi-purpose turf athletic fields  
2 Tennis courts, Community Building  
Nature trail - .1 miles  
Picnic pavilion, Playground  
Paved walking path – 1.3 miles

### **OLD ATLANTA PARK**

810 Nichols Road  
Suwanee, GA 30024  
2 Pavilions  
2 Playgrounds  
Nature trail – 1 mile  
Recreation Center  
Spray pad

### **POOLE'S MILL PARK**

7725 Poole's Mill Road  
Ballground, GA 30107  
Creek, Pavilion  
Picnic tables,  
Playground

### **SAWNEE MOUNTAIN PARK**

3995 Watson Road  
Cumming, GA 30028  
8 Youth baseball/softball fields  
4 Tennis courts  
2 Outdoor basketball courts  
2 Multi-purpose turf athletic fields  
Community Building  
Paved walking trail - .9 mile loop  
Picnic pavilion  
Playground

### **SAWNEE MOUNTAIN PRESERVE**

2500 Bettis-Tribble Gap Rd  
Cumming, GA 30040  
4 Picnic pavilions  
Amphitheater  
Hiking trails – 11 miles  
Playground  
Visitor Center located at 4075 Spot Road

### **SHADY GROVE CAMPGROUND**

7800 Allyn Lane Memorial Drive  
Cumming, GA 30041  
Boat ramp and courtesy dock  
Campsites – RV and tent  
Restrooms with showers  
Playground  
Sand beach/lake swimming area

### **SHARON SPRINGS PARK**

1950 Sharon Road  
Cumming, GA 30041  
8 Tennis courts  
8 Youth baseball/softball fields  
3 Picnic pavilions  
2 Outdoor basketball courts  
2 Multi-purpose turf athletic fields  
Community building  
Paved walking trail – 1 mile  
Playground

### **SIX MILE CREEK PARK**

6020 Browns Bridge Road  
Cumming, GA 30041  
Boat ramp

### **SOUTH FORSYTH SOCCER COMPLEX**

800 Kemp Road  
Suwanee, GA 30024  
4 Soccer fields  
Picnic pavilion  
Practice field

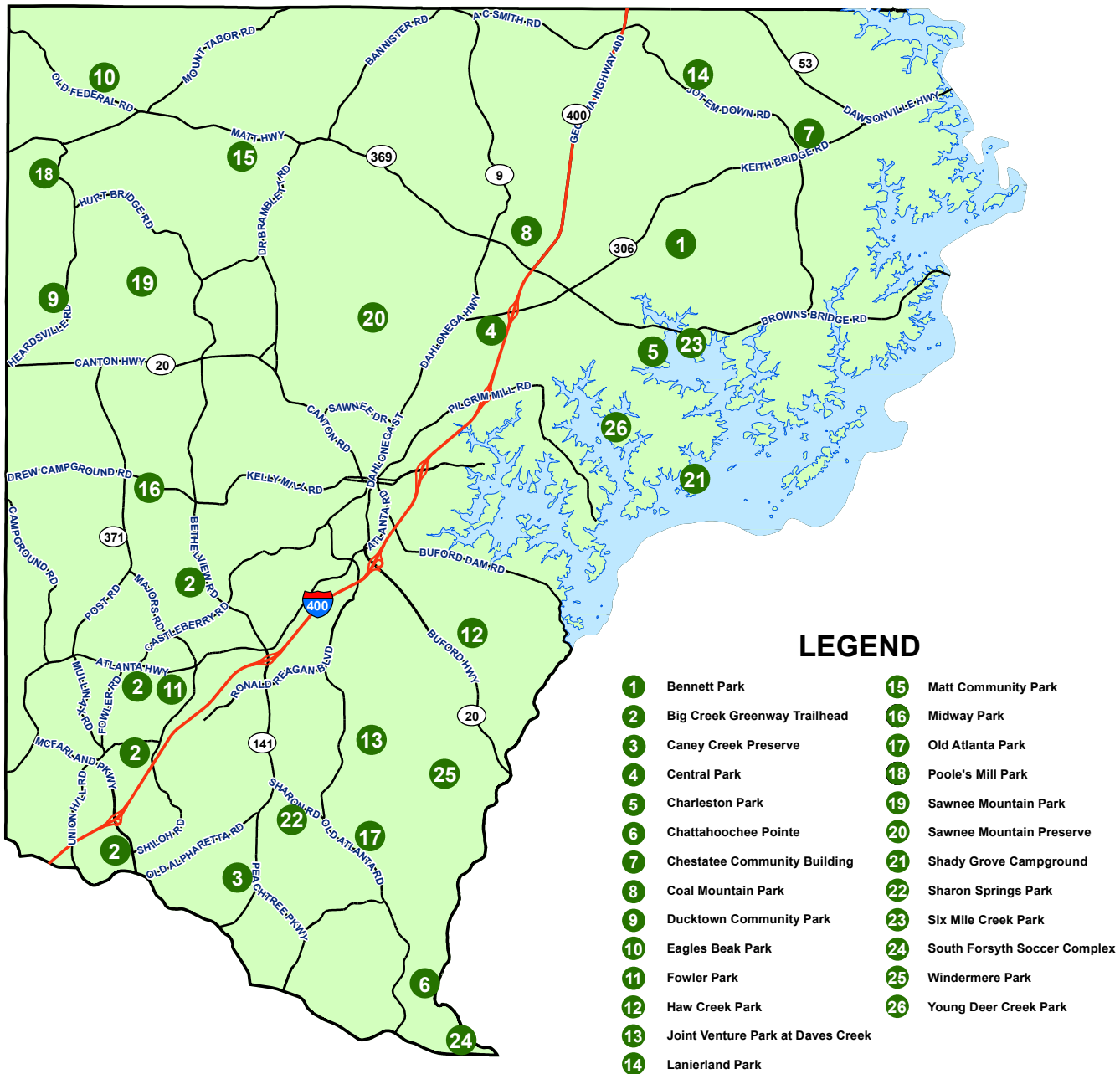
### **WINDERMERE PARK**

3355 Windermere Pkwy  
Cumming, GA 30041  
Picnic pavilion  
Nature trails - .55 mile loop  
Playground  
Dog park  
Open grass field  
Paved walking trail - .37 mile loop

### **YOUNG DEER CREEK PARK**

7300 Heard Road  
Cumming GA 30041  
Boat ramp and courtesy dock  
Picnic pavilion

## Parks and Recreational Facilities of Forsyth County



## FORSYTH COUNTY PARKS

(770) 781-2215

[www.forsythco.com/parks](http://www.forsythco.com/parks)



Parks & Recreation



## Existing Land Use and Development

Residential land is the largest land use category in the County, comprising 38% of the total land area. Residential development is found throughout the County with the largest concentration in the southern and central portions along Lake Sidney Lanier's perimeter. Agriculture is the second largest, which accounts for 20% of the total land area. Most of the agricultural land can be found in the northern section of the County. Undeveloped land is the third largest category, accounting for 16% of the total land area. Undeveloped land is found dispersed across the County with numerous large tracts in the northern portion of the County, located on both sides of SR 400.

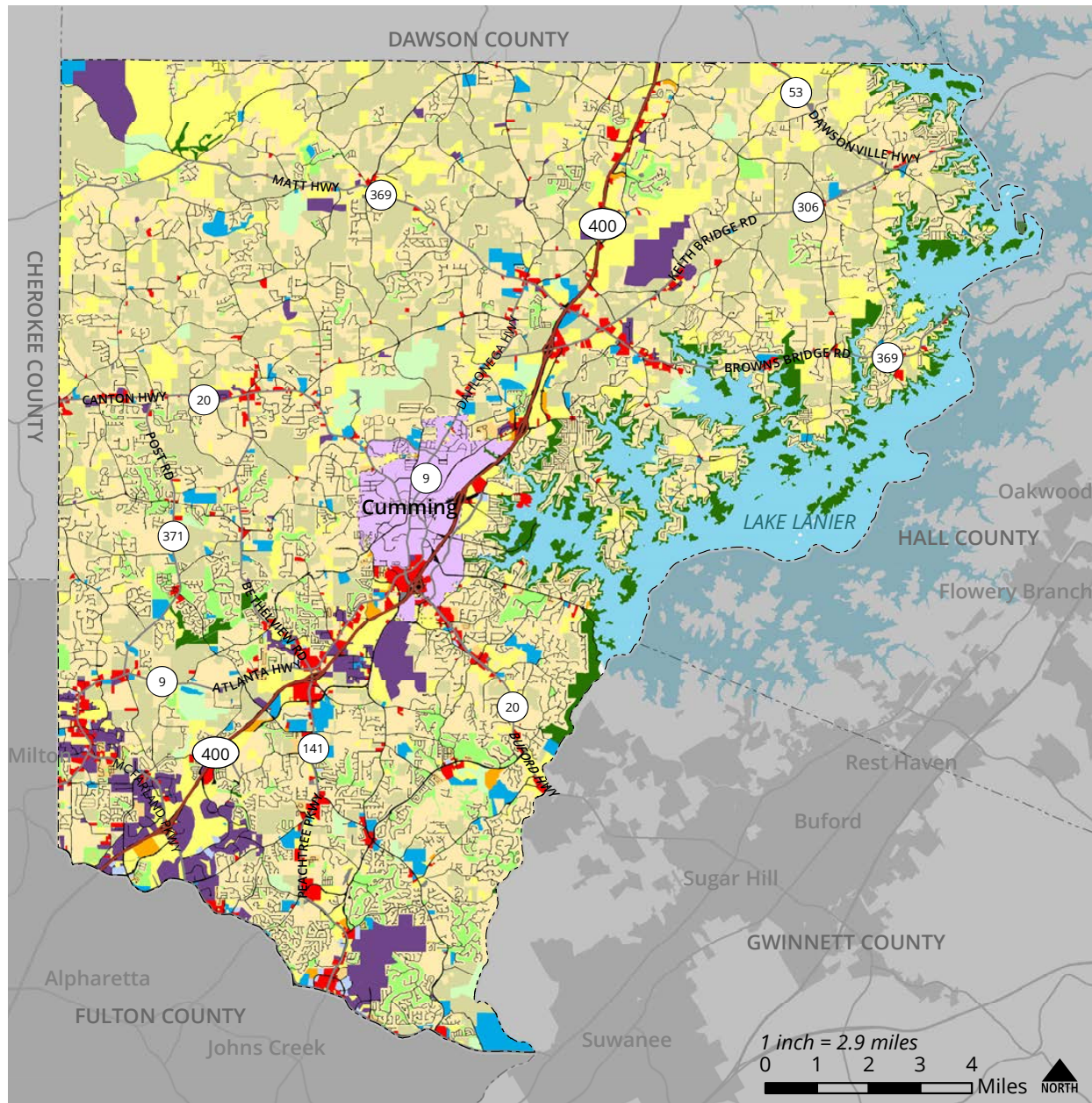


Figure A.50:Existing Land Use (2016 Update)

- |  |  |  |
|--|--|--|
|  Public Parks/Recreation        |  Right of Way           |  Detached Single Family |
|  Private Open Space             |  Undeveloped            |  Multi-Family           |
|  Conservation                   |  Agriculture            |  Commercial             |
|  Transportation/Comms/Utilities |  Institutional/Public   |  Industrial             |
|  City of Cumming                |  Attached Single Family |  Office                 |

## Existing Land Use and Development

The remaining land uses comprise approximately a quarter of the County's land area and include commercial, industrial, office, public and institutional uses.

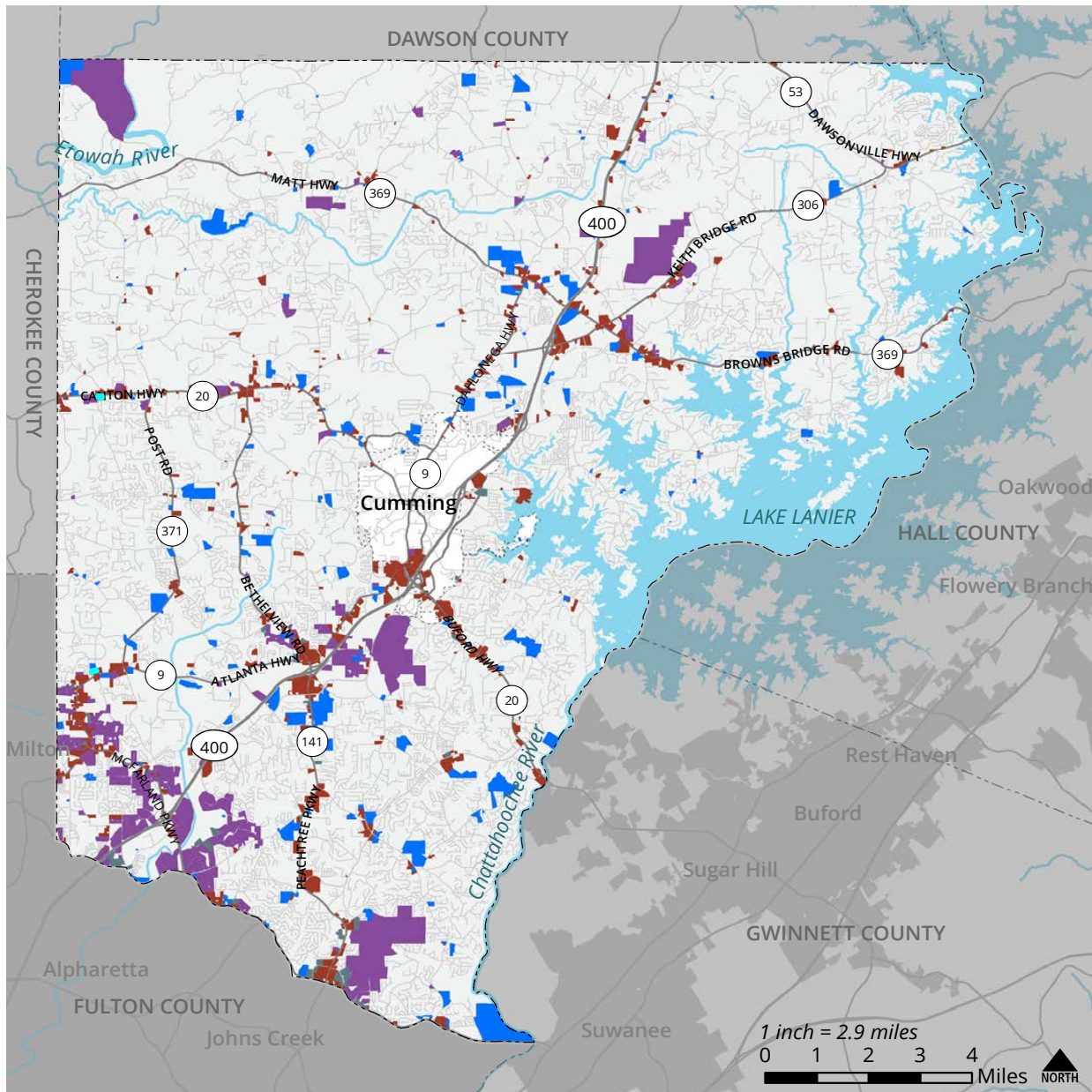


Figure A.51: Existing Land Use 2016 Update (Commercial, Office, Industrial, Institutional)

- Commercial
- Office
- Industrial
- Institutional/Public



## Future Land Use and Development

According to the U.S. Bureau of the Census from the year 2010 to 2030, Forsyth County is expected to add 187,473 new residents to its population. The map below creates a vision the County will need to focus on in order to accommodate for rapid growth and development of Future Land Use.



### Character Areas:

- North Georgia 400
- South Georgia 400
- Chestatee/Jot Em Down
- Campground
- City of Cumming

- Haw Creek and Daves Creek
- Lanier
- McFarland
- Etowah
- Sawnee Mountain
- Big Creek
- Vickery Creek

### Nodes:




- Regional Node
- Community Node
- Neighborhood Node



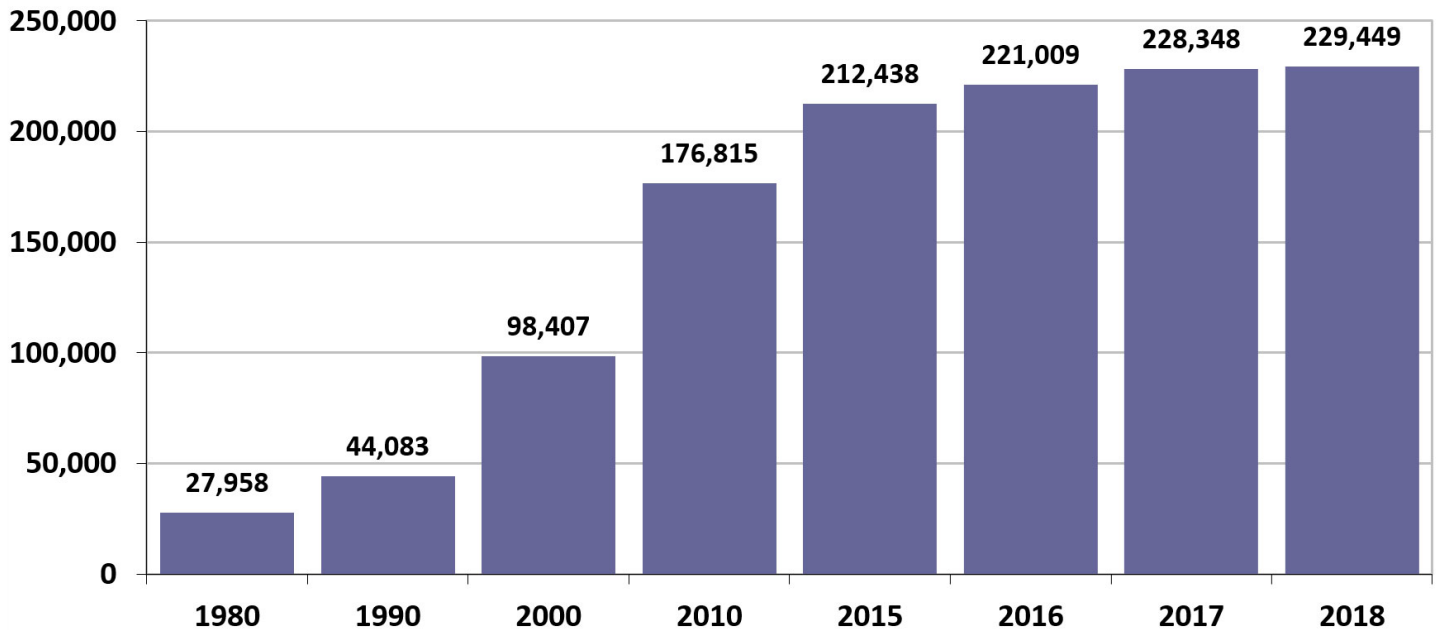
## Natural and Cultural Resources

<i>Historical Sites of Forsyth County</i>	
Name	Location
<b>Institutions</b> <ul style="list-style-type: none"> <li>• Mt Tabor Baptist Church</li> <li>• Old Big Creek Courthouse</li> <li>• Victory Post Office</li> <li>• Cumming Public School*</li> </ul>	<ul style="list-style-type: none"> <li>• Mt Tabor Road; circa 1833</li> <li>• North side of Hemrick Road; circa 1917</li> <li>• North side of Atlanta Hwy; circa 1880</li> <li>• 101 School Street; circa 1923</li> </ul>
<b>Landscapes</b> <ul style="list-style-type: none"> <li>• Poole's Mill Bridge*</li> <li>• Settles Bridge</li> </ul>	<ul style="list-style-type: none"> <li>• Crosses Settingdown Creek; originally built circa 1820, rebuilt 1901</li> <li>• Crosses the Chattahoochee River; circa 1930</li> </ul>
<b>Residences</b> <ul style="list-style-type: none"> <li>• Glenn R Fowler House*</li> <li>• Tribble House</li> <li>• A. B. Tollison Home</li> </ul>	<ul style="list-style-type: none"> <li>• 3813 Atlanta Hwy; circa 1910</li> <li>• Northwest corner of Evans Rd; circa 1905</li> <li>• West of Burnt Bridge Road; circa 1875</li> </ul>
<b>Commercial</b> <ul style="list-style-type: none"> <li>• Buffington's Tavern</li> </ul>	<ul style="list-style-type: none"> <li>• Originally located on Old Federal Road, moved to Cumming Fairground; circa 1805</li> </ul>

\*Added to the National Register of Historic Places.

<i>Protected Species of Forsyth County</i>	
Protected Species	Habitat
<b>Animals</b> <ul style="list-style-type: none"> <li>• Silverstripe Shiner (<i>Notropis Stilbius</i>)</li> <li>• Amber Darter (<i>Percina antesella</i>)</li> </ul>	<ul style="list-style-type: none"> <li>• Medium-sized streams and rivers in flowing pools over sandy to rocky substrates</li> <li>• Riffles and runs of medium sized rivers</li> </ul>
<b>Plants</b> <ul style="list-style-type: none"> <li>• Shining Indigo-bush (<i>Amorpha nitens</i>)</li> <li>• Schwerin Indigo-bush (<i>Amorpha schwerinii</i>)</li> <li>• Georgia Aster (<i>Aster georgianus</i>)</li> <li>• Monkeyface Orchid (<i>Platanthera integrilabia</i>)</li> </ul> <div>    </div>	<ul style="list-style-type: none"> <li>• Rocky, wooded slopes; alluvial woods</li> <li>• Rocky upland woods</li> <li>• Upland oak-hickory-pine forests and openings; sometimes with <i>Echinacea laevigata</i> or over amphibolite</li> <li>• Red maple-gum swamps; peaty seeps and streambanks with <i>Parnassia asarifolia</i> and <i>Oxypolis rigidior</i></li> </ul>

## Population Growth



Data Sources: The U.S. Census Bureau and the Forsyth County Chamber of Commerce.

According to the U.S. Census Bureau Forsyth County's population will be 229,449 at the end of 2018; an increase of 133.2% since the 2000 U.S. Census.

Currently Forsyth County is the 11th Fastest Growing County in the nation and is the second fastest growing county in the State of Georgia.

**11th**  
Fastest  
Growing  
County  
in the  
Nation

2016 Population Estimates  
US Census Bureau

### *Forsyth County Growth Rates*

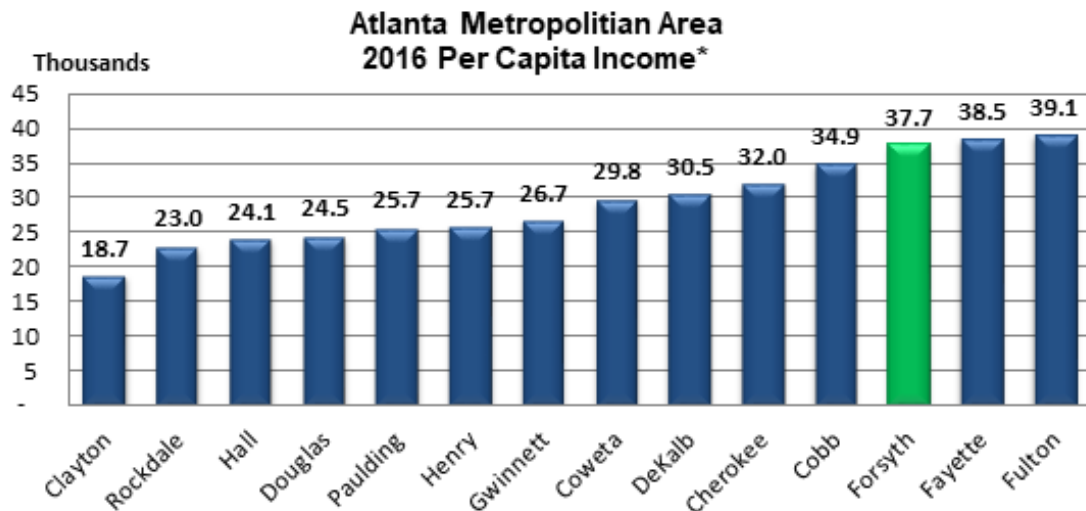
Year	Population Increase
1980 - 1990	58%
1990 - 2000	123%
2000 - 2005	43%
2005 - 2010	25%
2010 - 2018	30%

Data Sources: The U.S. Census Bureau and the  
Forsyth County Chamber of Commerce.



## Demographic and Economic Statistics

Forsyth County has the third highest per capita income in the Atlanta Metropolitan Area. The U.S. Census Bureau reports as of 2016 that Forsyth County resident's per capita income at \$37.7 which is 41.3% higher than the state of Georgia. The county's median household income is \$91,842 ranking it the highest in the Atlanta Metropolitan Area, 80.0% above the state.

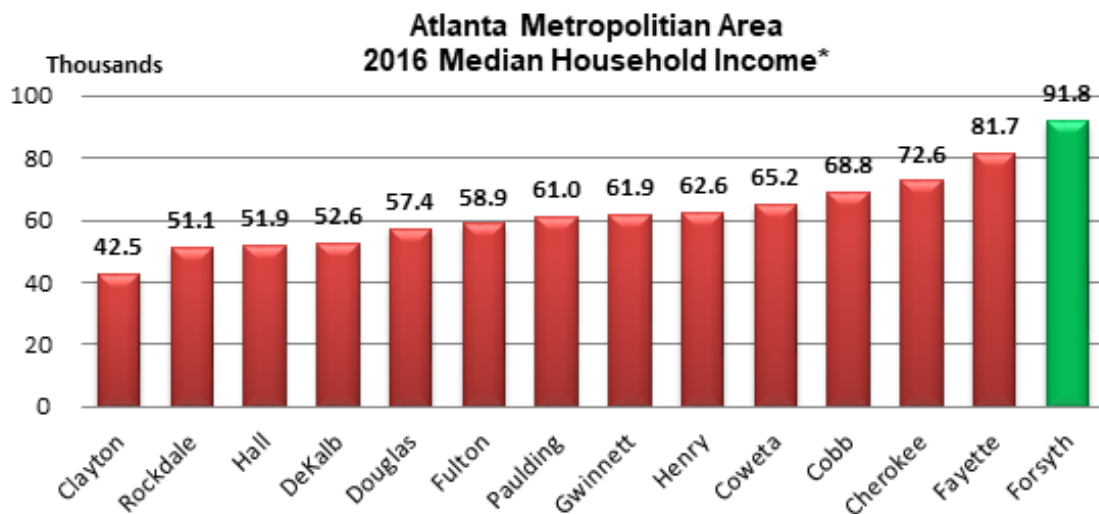


Data Source: The U.S. Census Bureau

The U. S. Census Bureau states, "Per capita income is the mean income computed for every man, woman, and child in a geographic area. It is derived by dividing the total income of all people 15 years old and over in a geographic area by the total population in that area. Note -- income is not collected for people under 15 years old even though those people are included in the denominator of per capita income.

This measure is rounded to the nearest whole dollar."

\*Inflation-adjusted dollars



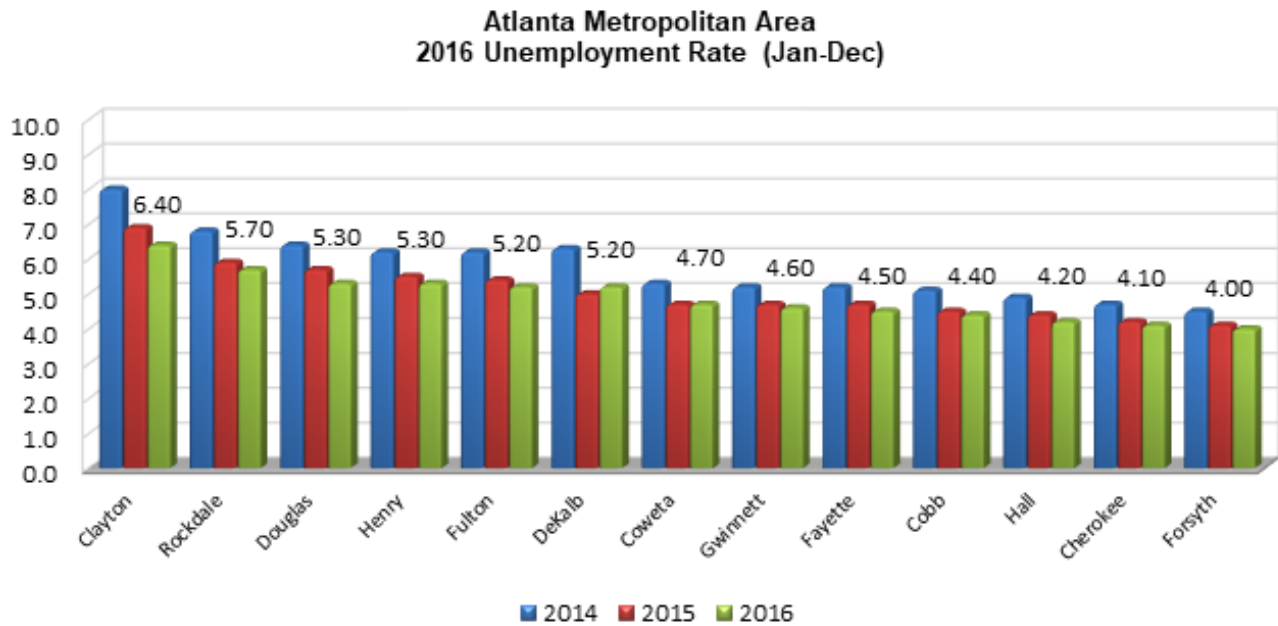
Data Source: The U.S. Census Bureau

The U. S. Census Bureau states, "Household income is the sum of money income received in the calendar year by all household members 15 years old and over, including household members not related to the householder, people living alone, and other nonfamily household members. Included in the total are amounts reported separately for wage or salary income; net self-employment income; interest, dividends, or net rental or royalty income or income from estates and trusts; Social Security or Railroad Retirement income; Supplemental Security Income (SSI); public assistance or welfare payments; retirement, survivor, or disability pensions; and all other income."

\*Inflation-adjusted dollars

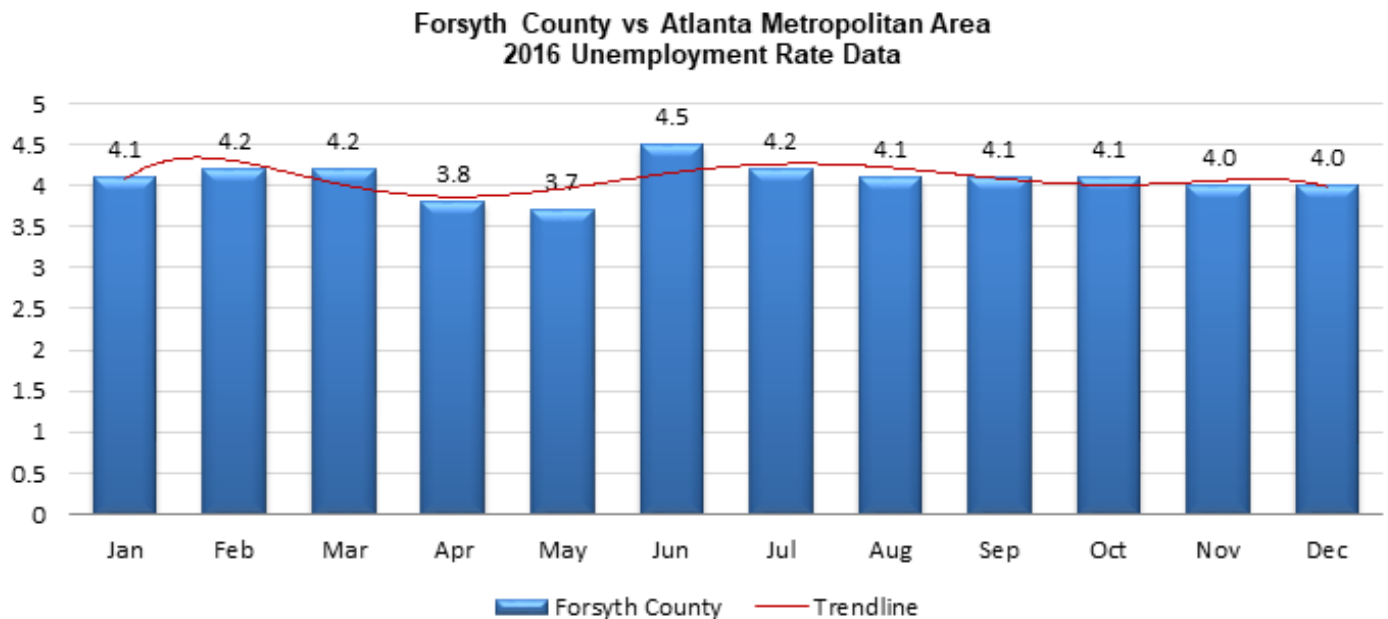
## Demographic and Economic Statistics

Over the last three years, the Atlanta Metropolitan Area has been experiencing a recovery in employment.



Data Source: The U.S. Department of Labor's Bureau of Labor Statistics

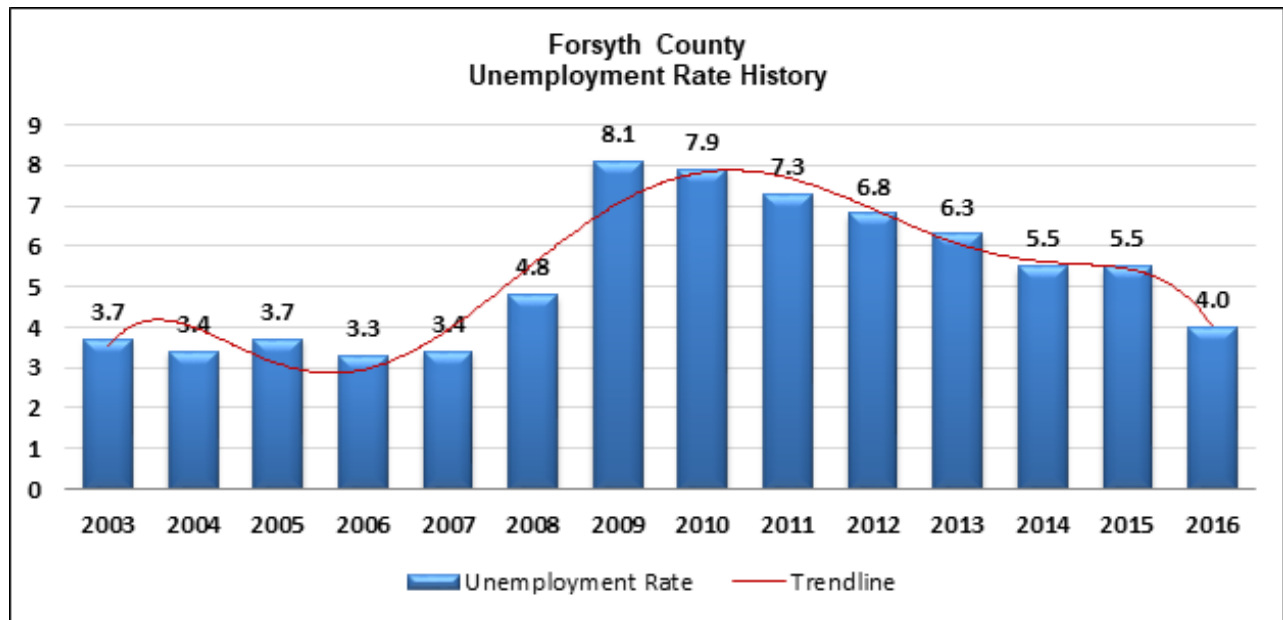
The U.S. Department of Labor reports that Forsyth County had one of the lowest unemployment rates in the Atlanta Metropolitan Area for 2016.



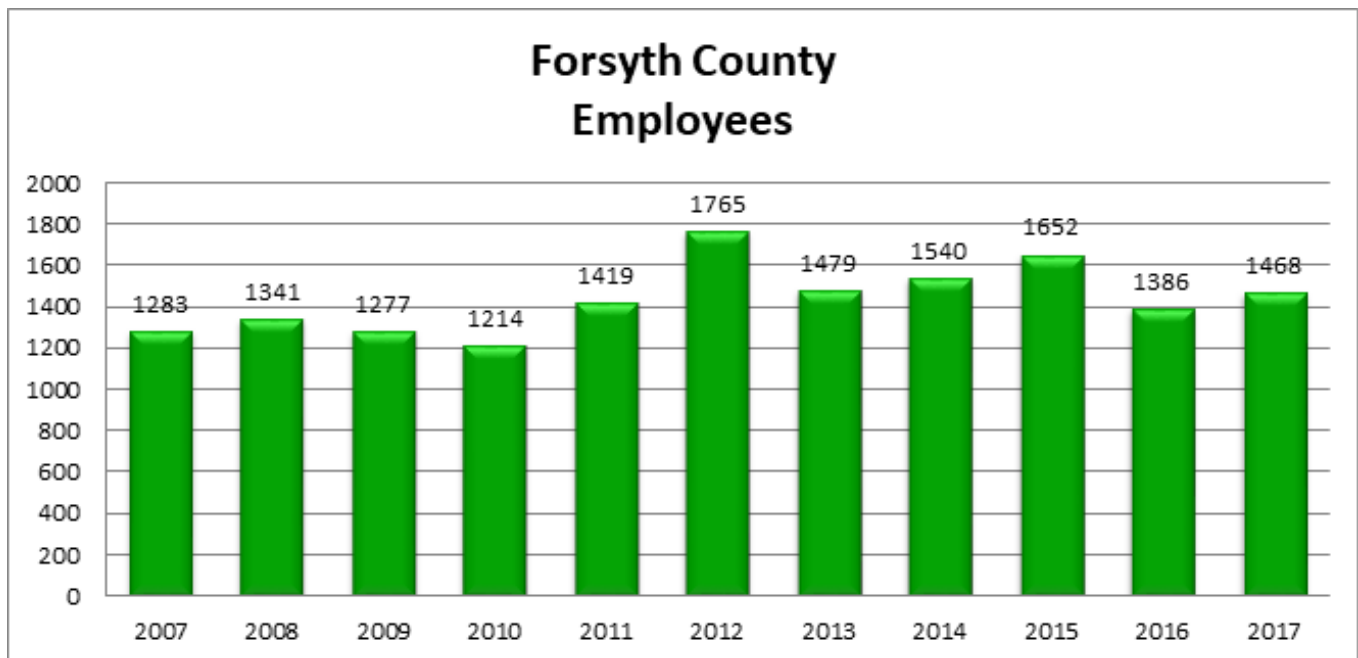
Data Source: The U.S. Department of Labor's Bureau of Labor Statistics



## Demographic and Economic Statistics



Data Source: The U.S. Department of Labor's Bureau of Labor Statistics

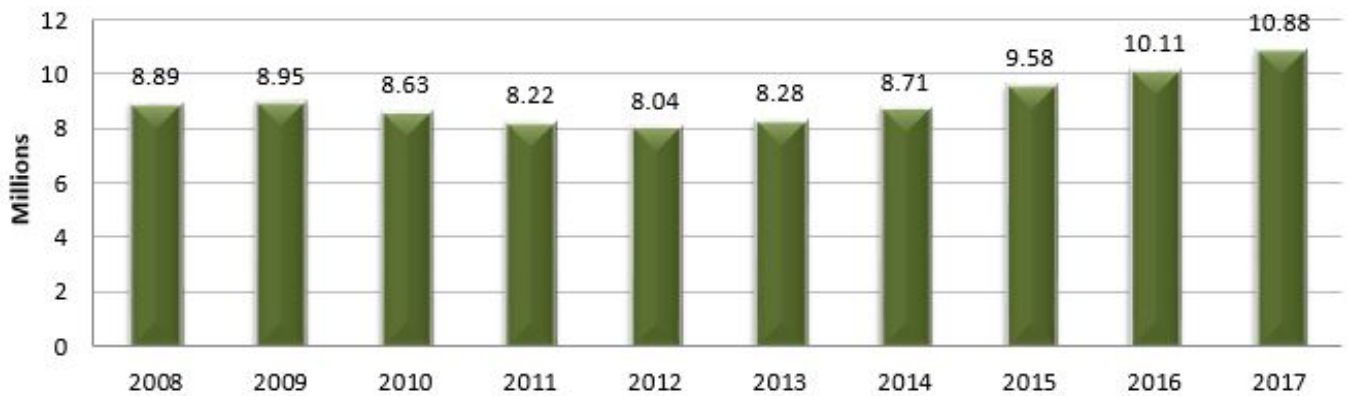


\*This includes full-time as well as part-time employees. The significant increase in 2012 was to accommodate for the presidential election. In 2016, there was a new state voting system and scanning program in place that made the voting process more efficient and required fewer part time employees.

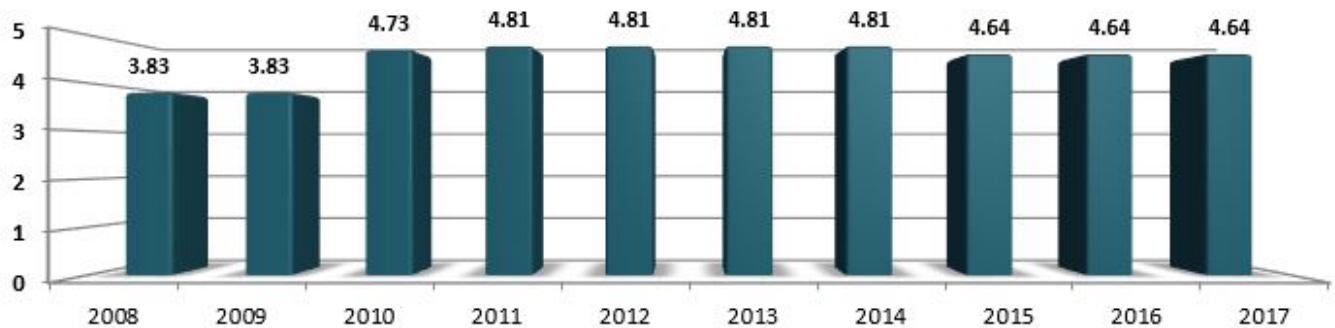
## Taxes in Forsyth County

Forsyth County's Tax Digest has grown at an average rate of 9% over the past 10 years. In 2007, a mill generated \$8.24 million; currently it generates \$10.88 million.

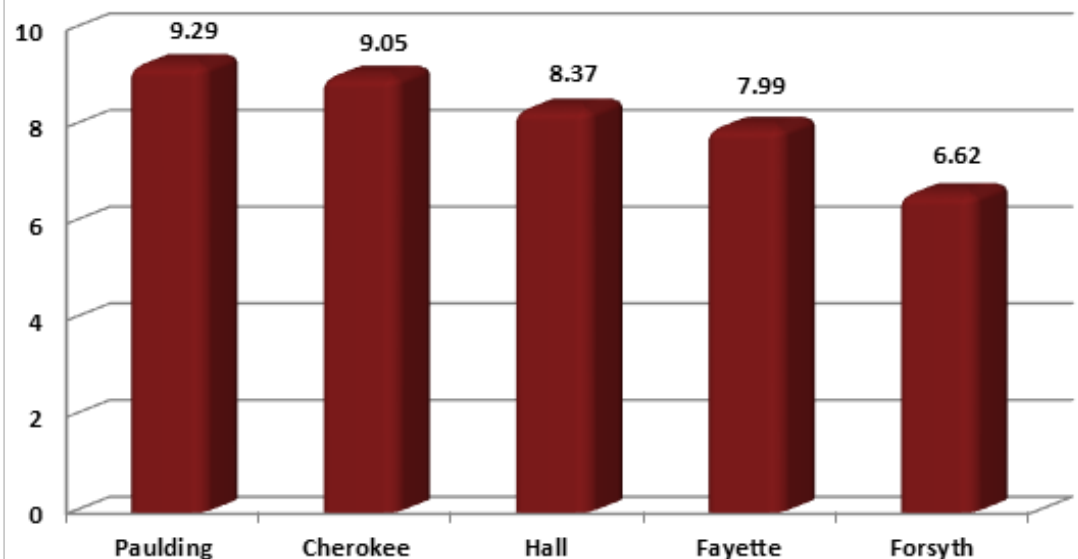
### Forsyth County Net Tax Digest History



### Millage Rate Forsyth County Maintenance & Operations (M&O) Levy



### 2017 Top Five Counties of Atlanta Metropolitan Area with the Lowest Millage Rate (County & Fire)



**Forsyth County  
has the lowest  
millage rate  
in the  
Atlanta metro  
area  
for 2017**



## Taxes in Forsyth County

The net tax digest for 2017 tax bills, which finances the 2018 budget, shows an increase of 7.66%.

CURRENT 2016 TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
COUNTY WIDE	2012	2013	2014	2015	2016	2017
Real & Personal	8,324,525,662	8,487,423,660	9,062,090,969	10,425,314,887	11,161,288,276	12,278,099,403
Motor Vehicles	589,202,080	643,871,040	568,361,070	404,070,560	300,717,690	220,051,230
Mobile Homes	13,386,348	11,458,908	11,226,156	11,085,668	10,794,544	10,820,164
Timber - 100%	34,157	64,605	86,346	64,605	12,008	6,963
Heavy Duty Equipment	25,617	22,490	121,612	93,446	208,917	506,059
Gross Digest	8,927,173,864	9,142,840,703	9,641,886,153	10,840,629,166	11,473,093,435	12,509,483,819
Less M&O Exemptions	891,671,143	859,724,884	928,551,233	1,265,093,116	1,365,893,337	1,627,844,694
Net M & O Digest	8,035,502,721	8,283,115,819	8,713,334,920	9,575,536,050	10,107,200,098	10,881,639,125
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Digest	8,035,502,721	8,283,115,819	8,713,334,920	9,575,536,050	10,107,200,098	10,881,639,125
Gross M&O Millage	7.896	7.976	7.822	7.566	7.534	7.425
Less Rollbacks	3.084	3.164	3.010	2.924	2.892	2.783
Net M&O Millage	4.812	4.812	4.812	4.642	4.642	4.642
Total County M&O Taxes Levied	\$38,666,839	\$39,858,353	\$41,928,568	\$44,449,638	\$46,917,623	\$50,512,569
Net M&O Taxes \$ Incr/(Decr)	(\$876,413)	\$1,191,514	\$2,070,215	\$2,521,072	\$2,467,984	\$3,594,945
Net M&O Taxes % Incr/(Decr)	(2.22)%	3.08%	5.19%	6.01%	5.55%	7.66%

Compared to neighboring counties, Forsyth continues to have one of the lowest millage rates.

### Millage Rate Comparison (County & Fire)



COUNTY	
Clayton	21.60
Rockdale	20.19
Henry	12.73
DeKalb	12.07
Douglas	11.27
Fulton	10.45
Gwinnett	10.03
Coweta	9.92
Cobb	9.62
Paulding	9.29
Cherokee	9.05
Hall	8.37
Fayette	7.99
<b>Forsyth</b>	<b>6.62</b>

Data Sources: Georgia Department of Revenue

***Forsyth County, Georgia  
Principal Property Taxpayers  
As of December 31, 2017***

(amounts expressed in thousands)

Taxpayer	Type of Business	2017		
		Net Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Sawnee EMC	Electric Power Utility	61,538	1	0.57%
Forsyth Owner 1 LP	Developer	40,000	2	3.37%
United Parcel Service	Mail Delivery Service	32,545	3	0.30%
Georgia Transmissions Corp	Power Transfer Utility	28,358	4	0.26%
DDR Winter Garden llc	Real Estate Development	22,737	5	0.21%
Lennar Georgia Inc	Real Estate Development	21,433	6	0.20%
Mar Windermere LP	Real Estate Development	17,834	7	0.16%
Scientific Games	Lottery Ticket Printing	15,327	8	0.14%
Oxford Summit Partners LLC	Real Estate Development	14,757	9	0.14%
Bellsouth Telecom / AT&T	Communication Utility	14,646	10	0.13%
Total		<u>269,175</u>		<u>2.48%</u>
Net Digest		<u>10,881,639,125</u>		
Gross Digest		<u>12,509,483,819</u>		

Source: Forsyth County Tax Commissioner



## ***Financial Policies and Procedures***

Forsyth County Government (The County) will conduct the business of county government in a prudent and responsible manner. All current expenditures will be financed with current revenues and short-term borrowings will not be used to meet current budget requirements. Capital needs will be provided by the operating budget except for special projects, which will be funded by Special Local Option Sales Taxes, grants or other means.

The County will use a calendar year beginning on January 1 and ending on December 31 as its fiscal year.

The budgets will be balanced for all funds and based on Generally Accepted Accounting Principles (GAAP). All unencumbered budget appropriations will lapse at year-end.

The County will develop a five year Capital Improvements Program (CIP) and update it annually.

The County will maintain a General Fund reserve at least equal to three months of the General Fund budget. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually in accordance with GA Code 36-81-7.

The County will confine long-term debt to capital improvements and moral obligations and will not use short-term debt for operating purposes.

The County will aggressively invest all funds to maximize earnings; but will comply with all federal and state regulations for investing public funds.

The County will follow uniform regulations and policies to provide for an efficient and responsible Purchasing Function to procure materials and services at the best value to the County.

### **OPERATING BUDGET POLICIES**

1. The County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The County will not use short-term borrowing to meet operating budget requirements.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.
3. All Governmental Funds are subject to the annual budget process. Budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and to control expenses.
4. The budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must equal total estimated expenditures for each fund.
5. All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.
6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be allocated in the following fiscal period in accordance with Generally Accepted Accounting Principles.

## ***Financial Policies and Procedures***

7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a Department shall require only the approval of the Budget Officer. Transfers between departments or funds, an increase of a personnel services appropriation, or an increase in the level of authorized positions shall require the approval of the Commission. Department heads and management personnel are directed to operate within budget limitations to prevent emergency situations.
8. The County will strive to include an amount in the General Fund budget approved by the Commission (i.e., a line item for contingencies) for unforeseen (e.g., emergency type) operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.
9. The County will integrate performance measurement and objectives and productivity indicators within the budget.
10. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.
11. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
12. The County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.
13. Enterprise and Internal Service fund budgets shall be self-supporting whenever possible. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized by the Board of Commissioners.

### **CAPITAL BUDGET POLICIES**

1. Capital projects will be undertaken to:
  - A. Preserve infrastructure and public facilities.
  - B. Promote economic development and enhance the quality of life.
  - C. Improve the delivery of services.
  - D. Preserve community and historical assets.
2. Projects will be categorized as:
  - A. Legal mandates
  - B. Health & Safety
  - C. Growth/Expansion
  - D. Replacement
  - E. Environmental
3. The County will develop a five-year Capital Improvement Program (CIP) and update the CIP annually to direct the financing of and appropriations for all capital projects. The County defines a capital project for inclusion in the CIP as any asset or project in excess of \$100,000 during the planning period. A capital asset for inclusion on the County's fixed asset schedule is a cost of \$5,000 with an estimated useful life of three years.
4. The County will coordinate the development of the Capital Improvement Program with the development of the operating budget to ensure that future operating costs are projected and included in the operating budget where appropriate.
5. The County will develop a program to replace authorized vehicles and equipment without significant impact to the capital budget.



## ***Financial Policies and Procedures***

6. The County will aggressively seek public and private grants, contracts, and other outside sources of revenue to fund projects included in the Capital Improvement Program.
7. The balances of appropriations for capital projects will be designated by management at year-end and reappropriated in the following years until the project is completed.

### **RESERVE FUND POLICIES**

1. The County will strive to accumulate a General Fund working reserve at least equal to three months of the total General Fund budget. This reserve shall be created and maintained to provide the capacity to:
  - A. Offset significant downturns and revision in any general government activity.
  - B. Provide sufficient working capital.
  - C. Provide a sufficient cash flow for current financial needs at all times.
2. Unreserved, undesignated fund balances for governmental funds should be used only for one time capital non-operating expenditures as appropriated by governing authority.
3. The County will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.
4. The County will develop capital reserves to provide for normal replacement of existing capital plant and additional capital improvements financed on a pay-as-you-go basis.
5. The County will accumulate sufficient cash reserves in Enterprise Funds to equal three months of operating expenses to provide sufficient working capital without short-term borrowing.

### **REVENUE ADMINISTRATION POLICIES**

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
2. The County will estimate its revenues by an objective analytical process in a prudent manner.
3. The County will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.
4. The County will aggressively seek public and private grants, contracts, and other outside sources of revenues for funding projects where appropriate.
5. The County will establish the levels of all user charges based on an analysis of the cost of providing the services. User charges will be evaluated annually.
6. The County will set fees charges for each Enterprise and Internal Service Fund, at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual depreciation of capital assets and requirements for future capital costs.

# *Financial Policies and Procedures*

## **ACCOUNTING, AUDITING, & FINANCIAL REPORTING**

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA. Code 36-81-7 and Section 7-411 of the charter.
2. The County will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP). The County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program.
3. The County will establish and maintain a high degree of accounting practice; accounting systems will conform to Generally Accepted Accounting Principles.
4. The County will maintain accurate records of all assets to ensure a high degree of stewardship for public property.
5. The County will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. Reporting systems will monitor the cost of providing services where possible. The reporting systems will promote budgetary control and comparative analysis.

## **DEBT POLICIES**

1. The County will confine long-term borrowing to capital improvements and moral obligations.
2. The County will not use short-term debt for operating purposes.
3. The County will follow a policy of full disclosure on every financial report and bond prospectus.
4. General obligation debt will not be used for enterprise activities.
5. The County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues, available fund balances, or other current sources of capital financing.
6. Enterprise Fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.
7. The County will limit the use of lease purchase and other short term debt when possible.

## **INVESTMENT POLICIES**

1. The County will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.
2. All investments shall be made with consideration for environmental and human rights impact.
3. The investment program shall be operated based on the following principles, in the order listed.
  - A. Legality - all investments comply with state and local laws.
  - B. Safety - principal is protected from loss with secure investment practices and collateralization.
  - C. Liquidity - investments are readily convertible to cash when needed without losses.
  - D. Yield or Return on Investment - earnings are maximized without diminishing the other principles.

## *Financial Policies and Procedures*

4. The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.
5. The investment program should use a competitive selection process for investments in excess of 30 days. Investments should be placed with only qualified financial institutions.
6. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

### **PURCHASING POLICIES**

1. It is the intent of the governing authority of the County to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the County. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.
2. The Manager shall be responsible for the operation of the County's purchasing system.
3. All departments and agencies of the County must utilize competitive bidding procedures, as specified in an ordinance adopted by Commission. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and minority businesses.
4. The County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.



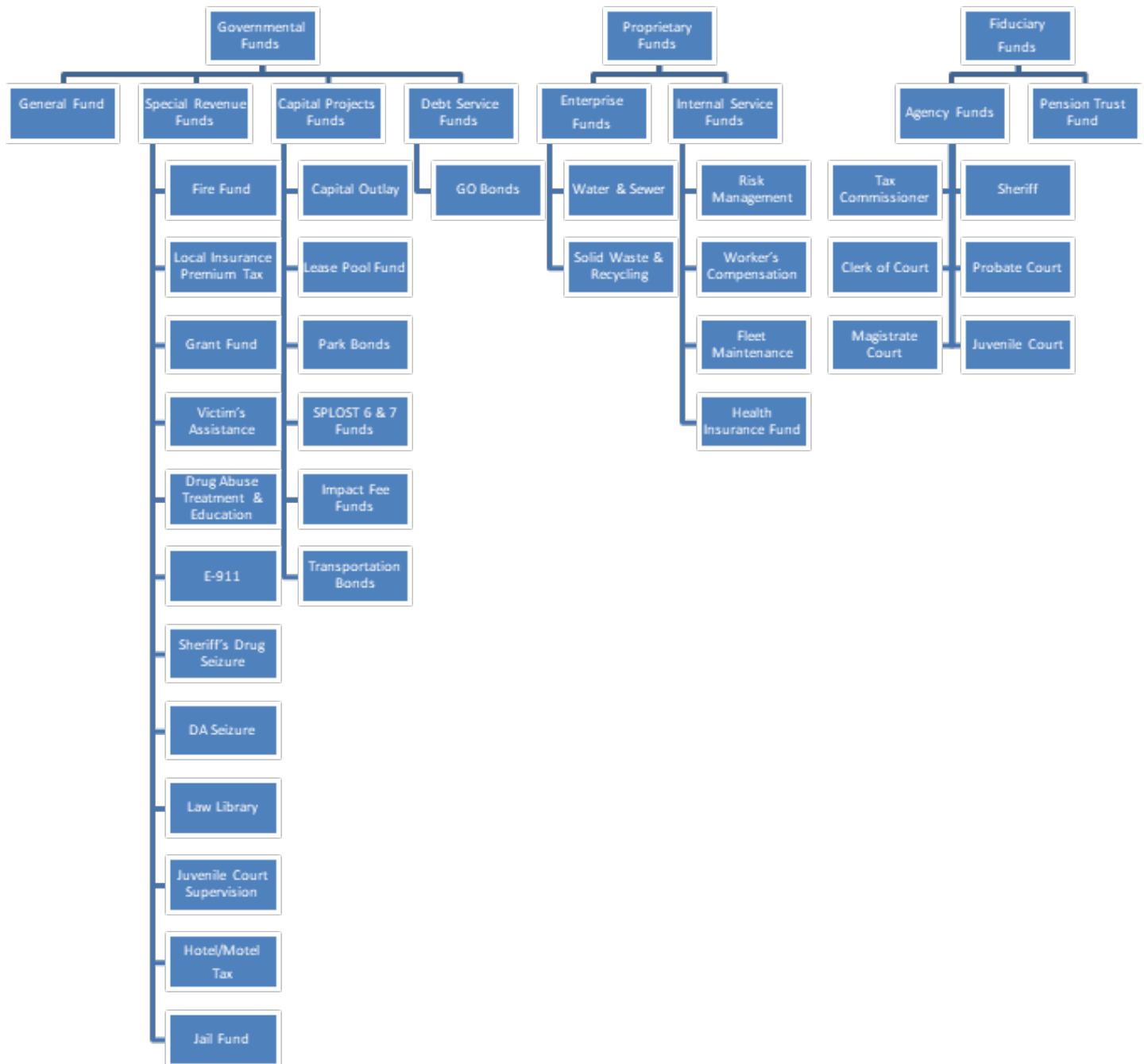
*Photo: Flowers in bloom outside of the Cumming Library*



## The Fund Structure of Forsyth County

Forsyth County Government is financially and operationally sound. The County has set a policy of not obligating its residents to pay more in the future when it can invest now in efforts to keep taxes low for years to come. The County emphasizes long-range planning in the budgeting process, analyzing the implications of annual service investments, ensuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. As of December 31, 2017, fund balance/working capital reserves remain above the required levels in all funds that have a fund balance/working capital reserve policy.

The fund structure of Forsyth County contains 40 separate funds that are categorized into the following three fund groups:



## *The Fund Structure of Forsyth County*

**Governmental funds** use the modified accrual basis of accounting; proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures. Under the accrual method, income is recorded in the period in which it is earned and expenses are recorded in the period in which they are incurred. Modified accrual is the method under which revenues are recognized in the period they become available and measurable and expenditures are recognized in the period the associated liability is incurred.

Governmental Funds are used to account for government-wide activities. The County maintains four types of governmental funds:

- General
- Capital Projects
- Special Revenue
- Debt Service

**The General Fund** is the primary operating fund of the County. It exists to account for a full range of countywide services traditionally associated with local government. These services include the court system, public safety, parks and recreation, libraries, planning & community development, economic development, and any other activity for which a special fund has not been created.

**A Special Revenue Fund** is a type of governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specified purpose by state law or local ordinance. The County maintains the following special revenue funds:

- Fire
- Local Insurance Premium Tax
- Grant
- E-911
- Law Library
- Hotel/Motel Tax
- Sheriff's Drug Seizure
- DA Seizure
- Victim's Assistance
- Drug Abuse Treatment & Education
- Juvenile Court Supervision
- Jail

**The Capital Projects Fund** is a type of government fund used to provide for normal replacement of existing capital plant, equipment and additional capital improvements to be financed by capital reserves. The County also uses Capital Funds for general purpose public improvements. The County maintains the following capital funds:

- Capital Outlay
- Lease Pool Fund
- Impact Fees
- SPLOST 6 & 7
- Park Bonds
- Transportation Bonds

**Debt Service Funds** are used to account for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds. The County maintains the following debt service funds:

- GO Bonds

**Proprietary funds** are used to account for the County's business-type activities. The County maintains two different types of proprietary funds:

- Enterprise
- Internal Service

## *The Fund Structure of Forsyth County*

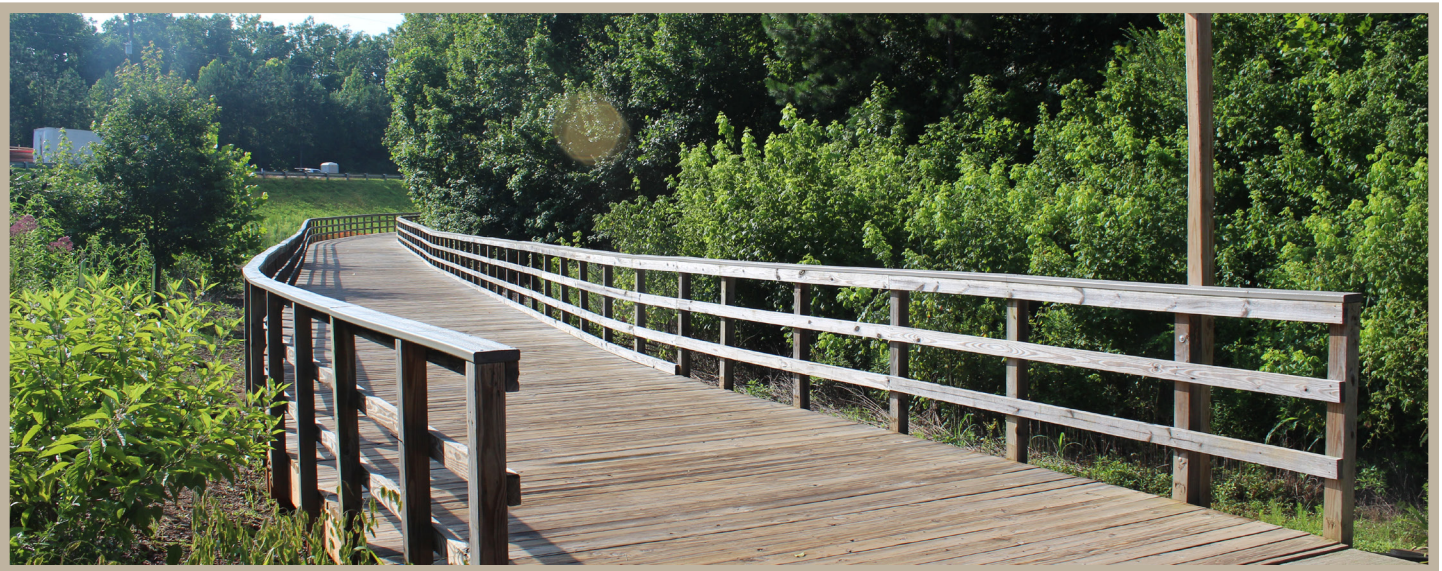
**Enterprise funds** are operated on a “business-like” basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations. These funds are used to account for the County’s Water and Sewer Authority and the Recycling and Solid Waste operation. Water and Sewer Authority fund supports the operation, maintenance, and capital improvement of the water and sewer system. Revenues are received from monthly usage bills, connections fees, and development charges. The Recycling and Solid Waste operation receives tax revenues from non-exclusive franchise fees paid by commercial waste haulers. Residential service fees are paid by homeowners in unincorporated Forsyth County and reported as Charges for Services.

**Internal service funds** are an accounting device used to accumulate and allocate costs internally among the County’s various functions and to account for goods or services provided by one department or agency in the County to another. Other funds or departments pay the Internal Service Funds on an actuarial assessment of future costs. The County uses internal service funds to account for risk management, workers’ compensation, and health insurance.

**Fiduciary funds** are used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government’s own programs. The County maintains the following seven fiduciary funds:

- Tax Commissioner
- Sheriff
- Clerk of Court
- Probate Court
- Magistrate Court
- Juvenile Court
- Pension Trust

The first six of those funds are also called agency funds.



*Photo: Big Creek Greenway Bethelview Trailhead*



## Department/Fund Relationship

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	APPROPRIATED YES / NO	BASIS OF ACCOUNTING
<b>GENERAL FUND</b>	Major	The general fund is the chief operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.	Yes	Modified Accrual
<b>SPECIAL REVENUE FUNDS</b>		Accounts for the proceeds of specific revenue sources that are legally restricted for a specified purpose.	Yes	Modified Accrual
Law Library Fund	Non-Major	Accounts for the revenues and related expenditures of operating the County's Law Library. The allowable expenditures from fines collected by the Clerk of Courts from the criminal and civil court cases are restricted under state law.		
District Attorney Seizure Fund	Non-Major	Accounts for funds received through seizures, which are restricted by law, to be used for activities within the District Attorney's office.		
Sheriff - Drug Seizure	Non-Major	Accounts for funds from seizures, which are restricted by state law, to be used for law enforcement activities.		
Drug Abuse Treatment & Education Fund (DATE Fund)	Non-Major	The Drug Abuse Treatment and Education Fund was created and holds funds pursuant to the requirements of state laws. The allowable expenditures of the court fines are restricted under state laws.		
E-911	Non-Major	Accounts for the monthly 911 charge to help fund the cost of providing emergency 911 services. The E911 charges are restricted in purpose by state law.		
Jail Fund	Non-Major	To account for financial resources to be expended for any lawful use under the Jail Construction and Staffing Act, to specifically include jail staffing and operations of the existing jail.	No	
Victim's Rights & Assistance Fund	Non-Major	Accounts for funds collected from fines and forfeitures that are used to assist victims of crime. The allowable expenditures of the court fines are restricted under state law.		
Juvenile Court Supervision	Non-Major	Accounts for funds from fines and forfeitures to be used for law enforcement activities. The allowable expenditures of the court fines are restricted under state law.		
Local Insurance Premium Tax Fund	Non-Major	A special revenue fund set up as required by GA Code to account for the insurance premium tax received by the unincorporated area of the County.		
Grant Fund	Non-Major	A special revenue fund designed to account for all Federal and State grant programs.		
Fire Fund	Major	Accounts for the cost of operation of the County Fire Department.		
Hotel/Motel Tax Fund	Non-Major	Accounts for the collection of hotel/motel taxes within the County and for the expenditures made distributing the collections to the appropriate entities. These taxes are restricted by state law on how they can be expended.		

## Department/Fund Relationship

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	APPROPRIATED YES / NO	BASIS OF ACCOUNTING
<b>ENTERPRISE FUNDS</b>		Enterprise funds are used to report the same functions presented as business-type activities.	Yes	Accrual
Water & Sewer	Major	Accounts for all revenues and expenses of the County's utility system which provides water & sewer to customers. Revenues come primarily from user charges and are expensed for administration of the department as well as water and sewer operations.		
Solid Waste & Recycling	Non-Major	Accounts for the operations as provided in the Solid Waste Plan. Revenues are received from landfill host fees, sale of recyclable material collected and fees charged for services provided at the County's three convenience centers.		
<b>INTERNAL SERVICE FUNDS</b>		An internal service fund is an accounting device used to accumulate and allocate costs internally among the County's various functions.	Yes	Accrual
Risk Management	Non-Major	Accounts for charges to other funds and for the payment of general liability and property insurance and the payment of claims.		
Worker's Compensation	Non-Major	Accounts for charges to other funds and for the payment of the workers' compensation insurance and claims.		
Health Insurance Fund	Non-Major	Accounts for charges to other funds and accounts for the cost of the County's health insurance program.		
Fleet Maintenance	Non-Major	Accounts for charges to other funds and to account for the costs of operating the fleet maintenance function.		
<b>DEBT SERVICE FUNDS</b>		Accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.	Yes	Modified Accrual
GO Bonds	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, transportation projects, and programs and facilities in the County.		



## Department/Fund Relationship

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	APPROPRIATED YES / NO	BASIS OF ACCOUNTING
<b>CAPITAL PROJECTS FUNDS</b>		Accounts for the financial resources and acquisition or construction of major capital items and facilities.		Modified Accrual
Capital Outlay	Non-Major	Funds set up to provide for normal replacement of existing capital including plant, equipment and additional capital improvements to be financed by capital reserves.	Yes	
Grantor Trust	Non-Major	Funding source provided by an agreement between Forsyth County and Georgia Municipal Association (GMA). GMA issued certificates of participation to various municipalities. The County's share of the participation is \$7.7 million. Funding is limited to specific items.	No	
Park Bonds	Non-Major	General Obligation Bonds issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks & recreational areas, programs, and facilities in the County.	No	
SPLOST 6 & 7	Non-Major	Forsyth County's Special Purpose Local Option Sales Tax, or SPLOST, is a voter-approved, five or six year, one-percent sales tax that has been in effect in Forsyth County since 1987. For every dollar subject to sales tax spent in Forsyth County, one penny goes into fund devoted to certain, identified capital improvement projects.	No	
Impact Fee	Non-Major	To account for impact fees restricted for the acquisition or construction of specific capital projects.	No	
2015 Transportation Bond	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges, and sidewalks in the County.		



Photo: Fowler Wastewater Reclamation Facility



## ***Budget Policies and Procedures***

### **What's required by law?**

Georgia law requires each county to operate under an annual balanced budget (O.C.G.A. 36-81-3) for its general fund, special revenue funds, & debt service funds. A budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations. Forsyth County financial policy takes this a bit further and requires that the budget must be balanced for all budgeted funds.

Law also requires the budget be adopted by resolution or ordinance (O.C.G.A. 36-81-6(a)). Forsyth County practice is to adopt a resolution.

The County's financial policy also dictates that all budgets be adopted on a basis of accounting consistent with generally accepted accounting principles.

The County adopts project-length budgets for its Capital Projects Funds. Annual budgets are also adopted for the operating budgets of its Proprietary Funds (Enterprise and Internal Service) for planning, control, cost allocation, and evaluation purposes.

### **Budget process & preparation:**

Forsyth County operates under a fiscal year that begins January 1st and ends December 31st. The process is outlined below.

- In the first quarter of each year, a “budget kickoff meeting” is held in where by county departments and offices are encouraged to attend & receive the budget manual for the upcoming year's budget
  - A presentation is given to the various departments and offices on the following:
    - The submittal process with any changes/additions
    - The process for online budget submittal to the Budget Submittal email address
- During the months of March, April & early May the departments and offices prepare their budget submittals and review and approve the following:
  - Position control report
  - Internal service factors report (Fleet Maintenance, Information Systems and Technology, Risk Management, & Workers' Compensation)
- In mid-May the department directors & elected officials meet with the Finance Committee and/or County Manager to present their budget plan
  - The Finance committee is a committee established by the Board Of Commissioners (BOC) comprised of the following:
    - (3) commissioner's
    - County Manager
    - Chief Financial Officer
- The preliminary budget with any approved revisions (after the Finance Committee Meetings) is emailed to the departments and offices
- In June the preliminary budget is presented to the Board of Commissioners (BOC)
- During the months of June through September the Finance Committee meets to discuss and review the budget
  - All “new budget items” and replacement “capital items” are reviewed
  - The Finance Committee prepares recommendations for the BOC regarding balancing the budget
- The proposed budget is distributed to elected officials and department directors in September
- The proposed budget is submitted and presented to the BOC, September
  - Budget is available for viewing on this day via hard copy at the Administration reception desk and available via the County website

## ***Budget Policies and Procedures***

- A Public Hearing is held on the Proposed budget to obtain taxpayer comments on the proposed budget, early October
- BOC adopts the Final budget, late October or early November
- Final adopted budget is posted to the County website
- The final adopted budget is entered into the County's financial software system in November

### **Budgetary Control:**

Budgetary control (the level at which expenditures may not legally exceed appropriations) is maintained at the department/office appropriation level. Transfers of appropriations within a department (budget adjustments) shall require only the approval of the Budget Officer. The following (budget amendments) require approval from the Board of Commissioners through resolution:

- Transfers between departments or funds
- Expenditures that would increase total department/office appropriations



*Photo: County Administration Building*

# Budget Calendar

**YELLOW = BOC WORK SESSIONS**

**BLUE = BOC REGULAR MEETINGS AND PUBLIC HEARINGS**

## FEBRUARY 2017

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

**February 20** – February budget kick off meeting in Commissioner’s meeting room from 10 a.m. to 11 a.m., FY 2018 budget link for sign-up sheet for end user training sent out, and budget preparation manual distributed.

**February** – Tuesday 21<sup>st</sup>, Wednesday, 22<sup>nd</sup>, Thursday 23<sup>rd</sup> - MUNIS budgeting end user trainings from 10 a.m. to 12 p.m. at the Forsyth County Emergency Operations Center.

## MARCH 2017

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**March 13** – Finance Committee meets to discuss goals, processes and changes to the FY 2018 Budget. (Tentative)

**March 17** – Deadline for departments and offices to have Mission Statement, Goals and Objectives, Performance Measures, Staffing Requests, IS&T Budget Priority Project Worksheet, Anticipated Building Maintenance Request and Grant Request forms due into Finance.

**March 24** – Payroll Department to distribute Position Control to the departments and offices.

**March 31** – Position Control corrections due to Payroll Department.

## APRIL 2017

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**April 3** – Finance Department uploads Level I payroll information into the budget projection.

**April 7** – Payroll Department certifies Position Control corrections with departments, offices and the Finance Department.

**April 13** – ITGC meeting to determine FY 2018 projects.

**April 13** – Last day for departments and offices to submit their FY 2018 budget details in MUNIS.

**April 14** – Level I FY 2018 preliminary budget projection rolls to Level II. Changes from this point on are to be completed by Finance only upon department or office request and notification of the County Manager.

**April 19** – FY 2018 preliminary budget requests reviewed by Finance Committee.

**April 19** – Level II FY 2018 preliminary budget reports, new budget items and capital items are distributed to departments and offices.

**April 24-28** – Department directors meet with the County Manager.



## Budget Calendar

### MAY 2017

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**May 8-12** – Elected officials meet with the Finance Committee.

**May 24** – Deadline for departments and offices to make changes in the preliminary budget.

**May 26** – Final Level II preliminary budget in MUNIS submitted to department directors and elected officials. Changes may be submitted to the Finance Department no later than May 31<sup>st</sup>.

**May 31** – Deadline for departments and offices to make changes in the preliminary budget.

### JUNE 2017

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**June 6** – The BOC is presented with the FY 2018 preliminary budget presentation for review.

**June 20** – Further discussion by the BOC regarding the FY 2018 preliminary budget at the work session.

### JULY 2017

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**July 20** – BOC adopts millage rate at 7:00 p.m.

**July 20** – Level III FY 2018 preliminary budget rolls to Level IV the FY 2018 proposed budget.

## Budget Calendar

### AUGUST 2017

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**August 1 – 31** – Departments and offices continue to review Level IV budgets for updates.

### SEPTEMBER 2017

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**September 4** – The Payroll Department distributes the final FY 2018 position control to departments and offices by email.

**September 15** – Departments and offices confirm the final position control report and notify the Payroll Department.

**September 18** – The Finance Department refreshes Level IV payroll information.

**September 29** – Elected officials and department directors receive the FY 2018 proposed budget.

### OCTOBER 2017

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**October 3** – Last day for departments and offices to submit changes to proposed budget.

**October 24** – The FY 2018 proposed budget is presented to the BOC.

**October 24** – The FY 2018 proposed budget summary is available for viewing via Forsyth County website and a hard copy is created for viewing at the county administration reception desk.

## Budget Calendar

### NOVEMBER 2017

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**November 2** – Public Hearing for the FY 2018 proposed budget at 5 p.m.

**November 16** – The BOC adopts FY 2018 proposed budget.

**November 17** – FY 2018 adopted budget summary posted to the Forsyth County's website.

**November 17** – FY 2018 adopted line item budget posted to the Forsyth County's website.

### DECEMBER 2017

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

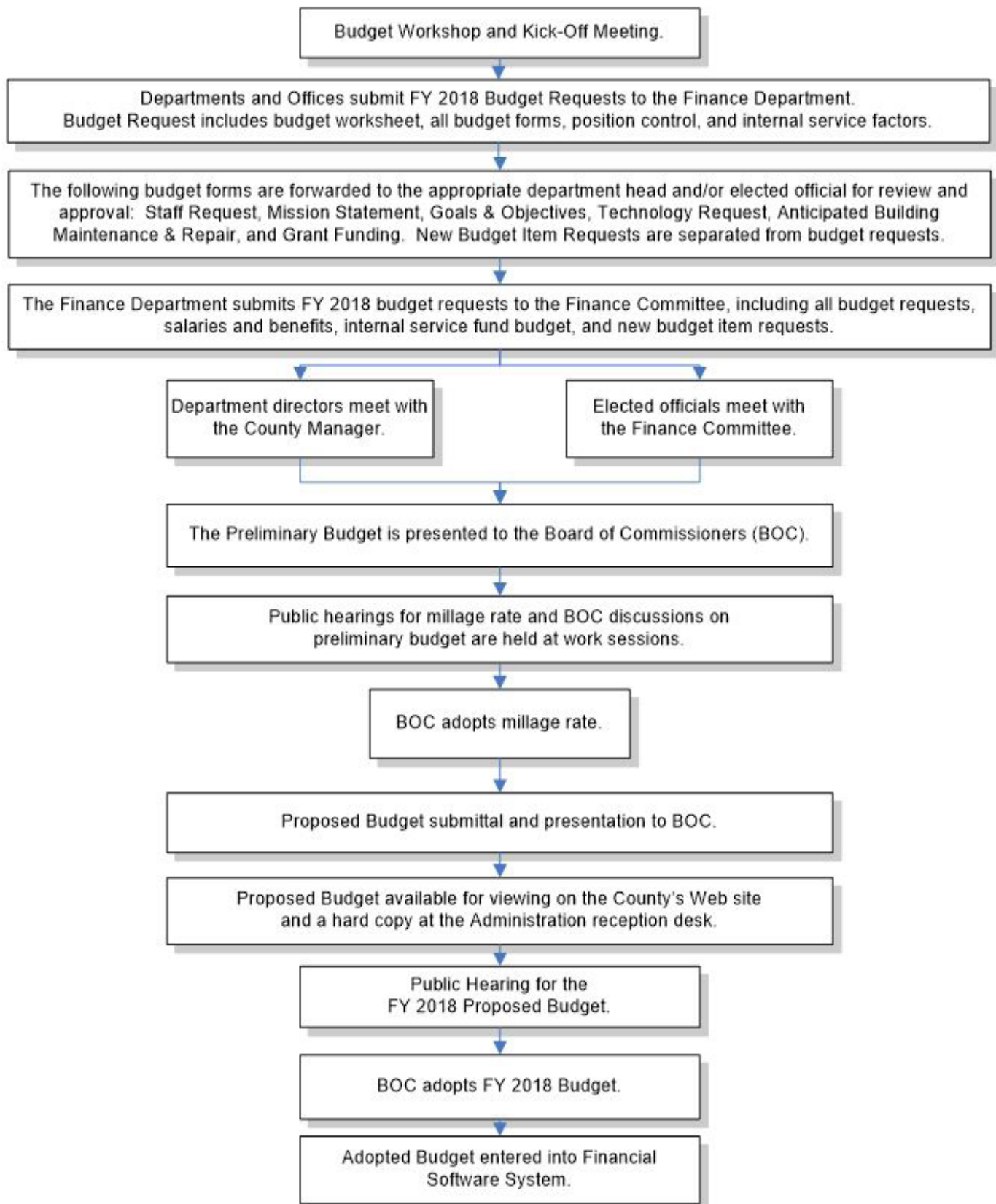
**December 18** – FY 2018 adopted budget projection loaded into MUNIS.



*Photo: Chattahoochee Pointe*



## Budget Workflow Chart



# *Requirements and Deadlines*

## **REQUIREMENTS**

### **Millage Rate - Advertising and Public Hearings (O.C.G.A. 48-5-32):**

- “Notice of current tax digest and five year history of levy”
  - Publish in newspaper no less than 14 days prior to adopting millage rate
- Advertise for three public hearings on millage rate
  - Publish in newspaper at least one week in advance of each hearing
    - Each advertisement must be at least five business days apart (unless two hearings are scheduled on the same day)
- Hold three public hearings
  - One of the three must begin between 6 p.m. and 7 p.m.
  - Two of the public hearings may coincide with other required hearings associated with the millage rate process
    - However, if two hearings are held on the same day, one of them must begin no later than noon
- Press release
  - Must be issued simultaneously with the advertisement for public hearings

### **Budget (O.C.G.A. 36-81-5 & 36-81-9(a)):**

- Copy of budget
  - Placed in public location (Administration reception desk) the same day the budget is submitted to BOC
  - Shall also be made available, upon request, to the news media
- Advertise availability of budget
  - During the week in which proposed budget is submitted to BOC
- Advertise public hearing
  - In the same advertisement as the availability of the budget
  - Must be at least one week prior to adoption of the budget
- Public hearing
  - Must be held at least one week prior to the meeting at which the budget is adopted
- Advertise meeting to adopt the budget
  - Must be at least one week before the meeting to adopt the budget
- Post final adopted budget on website of Carl Vinson Institute of Government (O.C.G.A. 36-80-21 (c)) no later than 30 calendar days after adoption

## **DEADLINES**

### **Tax Digest:**

- Due to Department of Revenue no later than August 1st

### **Newspaper Advertising Deadlines:**

- Sunday paper – Due by noon on Thursday
- Wednesday paper – Due by 3 p.m. on Friday
- Thursday paper – Due by noon on Monday
- Friday paper – Due by noon on Tuesday

## Budget Resolution

**A RESOLUTION  
BY  
THE BOARD OF COMMISSIONERS  
OF  
FORSYTH COUNTY, GEORGIA**

A Resolution to adopt an annual operating budget for Forsyth County for fiscal year 2018 beginning January 1, 2018 and ending December 31, 2018.

**WHEREAS**, Article 1, Title 36, Section 81, paragraph 1 of the Official Code of Georgia, requires, among other things, that all counties, including Forsyth, prepare and adopt an annual, balanced budget; and,

**WHEREAS**, required notification was made to the public that the Board of Commissioners had prepared a proposed budget for 2018 which was made available for public review; and,

**WHEREAS**, pursuant to notices published October 22, 2017 and October 25, 2017 a public hearing was conducted on November 2, 2017 for the purpose of providing citizens and community interest groups an opportunity to present their views on the various aspects of the proposed budget; and,

**WHEREAS**, the Forsyth County Board of Commissioners, at its regularly scheduled meeting held on November 16, 2017 after public notice of November 8, 2017 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2018.


**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED**, that the budget for 2018, as shown by Exhibit A attached hereto and made a part hereof by reference is adopted.


**BE IT FURTHER RESOLVED**, that the Director of Finance/CFO is authorized to amend the budget to reflect grant revenues and expenditures upon receipt of an executed grant award document, intergovernmental agreement, or comparable documentation only in such cases where as no match is required and the increase to revenues and expenditures is equal.

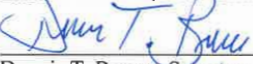
**BE IT FURTHER RESOLVED**, that the Director of Finance/CFO is authorized to amend the budget with approval from the County Manager to reflect a use of reserves for open encumbrances/purchases orders and previously funded and approved projects or tasks that were delayed because of operational constraints.

Resolved, this 16th day of November, 2017.

**FORSYTH COUNTY BOARD OF COMMISSIONERS**

  
\_\_\_\_\_  
Todd Levent, Chairman

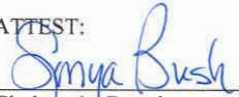
  
\_\_\_\_\_  
Laura Semanson, Vice-Chairman

  
\_\_\_\_\_  
Dennis T. Brown, Secretary

  
\_\_\_\_\_  
Ralph J. Amos, Member

  
\_\_\_\_\_  
Cindy J. Mills, Member

ATTEST:

  
\_\_\_\_\_  
Smya Bush  
Clerk to the Board

For an approved Resolution of the Board of Commissioners, all Board members execute the Resolution irrespective of whether a particular member was in attendance for the vote or whether that particular member voted against the action.



# Budget Resolution

**Forsyth County, Georgia**  
 FY 2018 Adopted Budget  
 January 1, 2018 to December 31, 2018

## EXHIBIT A

	Special Revenue Funds					
	General Fund	Law Library Fund	DA Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treat & Educ	Jail Fund
<b>Revenues :</b>						
Taxes	97,518,391	0	0	0	0	0
Licenses & Permits	6,969,320	0	0	0	0	0
Intergovern Revenues	530,900	0	0	0	0	0
Charges for Services	14,523,886	0	0	0	0	0
Fines & Forfeit	2,414,600	101,300	4,000	184,000	537,000	430,000
Investment Income	400,000	0	0	1,700	0	0
Contributions & Donations	3,500	0	0	12,500	0	0
Miscellaneous Revenue	777,425	0	0	93,500	16,000	0
Other Financing Services & Transfers	4,809,100	0	0	0	307,800	0
<b>Total</b>	<b>\$127,947,122</b>	<b>\$101,300</b>	<b>\$4,000</b>	<b>\$291,700</b>	<b>\$860,800</b>	<b>\$430,000</b>
<b>Expenditures :</b>						
Salaries & Benefits	76,766,900	22,300	0	50,000	223,300	200,000
Operating	26,388,550	75,000	4,000	72,600	578,100	205,000
Capital	2,336,200	0	0	169,100	0	25,000
Internal Service Charges	3,177,000	4,000	0	0	8,800	0
Depreciation	0	0	0	0	0	0
Other Charges & Transfers	12,522,500	0	0	0	0	0
Debt Services	43,000	0	0	0	0	0
Contingencies	6,712,972	0	0	0	50,600	0
<b>Total</b>	<b>\$127,947,122</b>	<b>\$101,300</b>	<b>\$4,000</b>	<b>\$291,700</b>	<b>\$860,800</b>	<b>\$430,000</b>



Photo: County Administration Building



# Budget Resolution

## EXHIBIT A

	Special Revenue Funds						Capital Funds	
	Victim's Witness Asst Prog Fund	Juvenile Court Supervision Fund	Local Insurance Prem Tax Fund	Grant Fund	Fire Fund	Hotel/Motel Tax Fund	Capital Outlay Fund	Debt Service - GO Bond Fund
Revenues :								
Taxes	0	0	9,498,500	0	22,891,000	598,100	0	17,680,471
Licenses & Permits	0	0	40,000	0	210,000	0	0	0
Intergovern Revenues	0	0	283,100	1,954,649	0	0	0	0
Charges for Services	0	0	0	36,600	-561,400	0	0	-430,300
Fines & Forfeit	110,000	28,000	0	0	0	0	0	0
Investment Income	0	0	0	0	32,000	0	0	25,000
Contributions & Donations	0	0	0	45,000	2,700	0	0	0
Miscellaneous Revenue	0	0	1,500	0	43,000	0	0	0
Other Financing Services & Transfers	298,000	0	1,350,900	937,700	508,488	0	29,393,299	2,533,776
Total	\$408,000	\$28,000	\$11,174,000	\$2,973,949	\$23,125,788	\$598,100	\$29,393,299	\$19,808,947
Expenditures :								
Salaries & Benefits	348,100	0	6,720,600	1,716,409	17,558,700	0	0	0
Operating	28,500	28,000	3,143,300	842,540	2,778,504	0	301,100	10,000
Capital	0	0	480,400	302,600	570,255	0	13,492,199	0
Internal Service Charges	6,200	0	432,300	112,400	1,160,000	0	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Charges & Transfers	25,200	0	397,400	0	52,700	598,100	0	0
Debt Services	0	0	0	0	54,000	0	0	19,798,947
Contingencies	0	0	0	0	951,629	0	15,600,000	0
Total	\$408,000	\$28,000	\$11,174,000	\$2,973,949	\$23,125,788	\$598,100	\$29,393,299	\$19,808,947



Photo: Big Creek Greenway



# Budget Resolution

## EXHIBIT A

	Enterprise Funds		Internal Service Funds				Total
	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation	Fleet Maintenance	
<b>Revenues :</b>							
Taxes	0	0	0	0	0	0	148,186,462
Licenses & Permits	150,000	0	0	0	0	0	7,369,320
Intergovern Revenues	32,900	0	0	0	0	0	2,801,549
Charges for Services	64,739,700	2,519,500	1,425,600	28,743,200	740,000	1,147,500	117,484,286
Fines & Forfeit	0	0	0	0	0	0	3,808,900
Investment Income	320,000	10,000	3,000	0	15,000	0	806,700
Contributions & Donations	25,300,000	0	0	0	0	0	25,363,700
Miscellaneous Revenue	193,500	0	99,600	70,000	37,000	0	1,331,525
Other Financing Services & Transfers	0	0	89,600	0	311,900	371,500	40,912,063
<b>Total</b>	<b>\$90,736,100</b>	<b>\$2,529,500</b>	<b>\$1,617,800</b>	<b>\$28,813,200</b>	<b>\$1,103,900</b>	<b>\$1,519,000</b>	<b>\$348,064,505</b>
<b>Expenditures :</b>							
Salaries & Benefits	8,435,800	616,200	199,200	2,557,000	1,019,500	1,179,900	120,970,609
Operating	23,397,100	508,000	1,394,600	0	28,000	180,100	60,735,194
Capital	1,708,000	231,000	0	0	0	0	19,317,254
Internal Service Charges	835,800	67,400	24,000	24,656,200	56,400	99,000	30,903,400
Depreciation	16,200,000	36,500	0	0	0	60,000	16,296,500
Other Charges & Transfers	1,205,000	750,000	0	1,600,000	0	0	17,150,900
Debt Services	12,481,000	0	0	0	0	0	32,460,847
Contingencies	26,473,400	320,400	0	0	0	0	50,229,801
<b>Total</b>	<b>\$90,736,100</b>	<b>\$2,529,500</b>	<b>\$1,617,800</b>	<b>\$28,813,200</b>	<b>\$1,103,900</b>	<b>\$1,519,000</b>	<b>\$348,064,505</b>



Photo: Downtown Cumming





*Photo: Chief Sawnee statue at Sawnee Mountain Preserve*



## *Financial Summaries*

### *Section Two*



*Photo: Trail on Sawnee Mountain Preserve*



## Revenue Budget at a Glance

The total FY2018 Adopted Budget, including governmental and proprietary funds, is \$348.1 million. The Governmental funds budget, which is \$221.7 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary funds budget, which is \$126.3 million, is made up of the Enterprise Funds and the Internal Service Funds. The FY2018 Adopted Budget is \$57.9 million more than the FY2017 Adopted Budget.

### Adopted Budget (in millions)

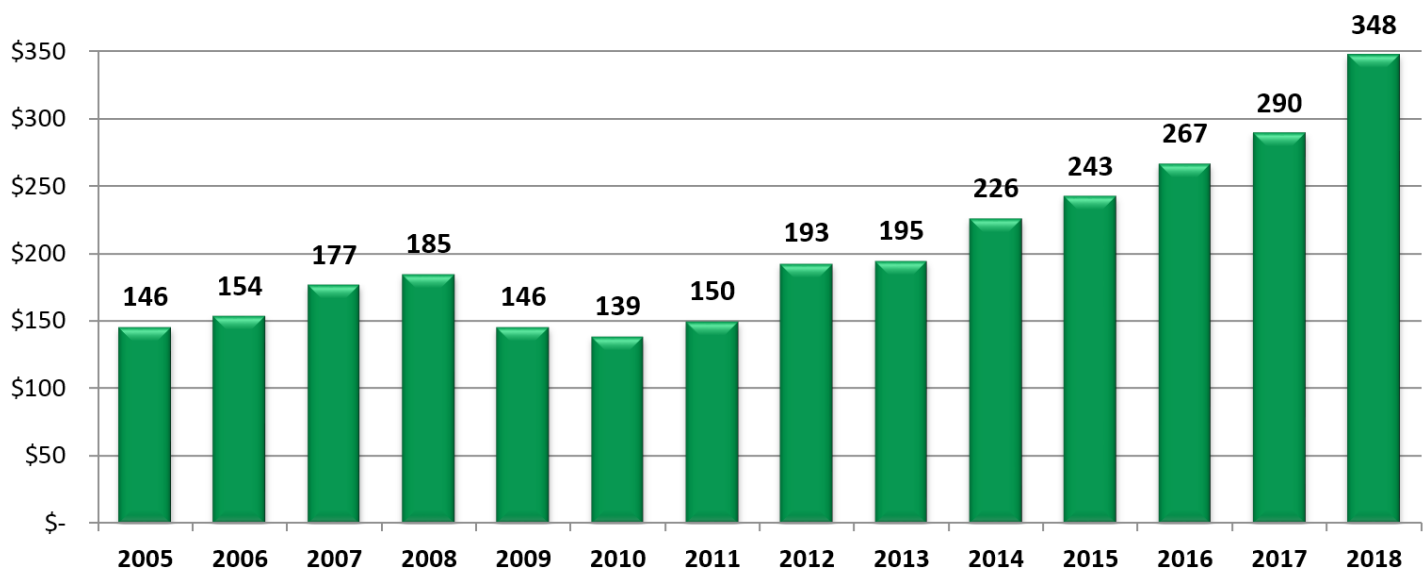


Figure 1 – Adopted Budget

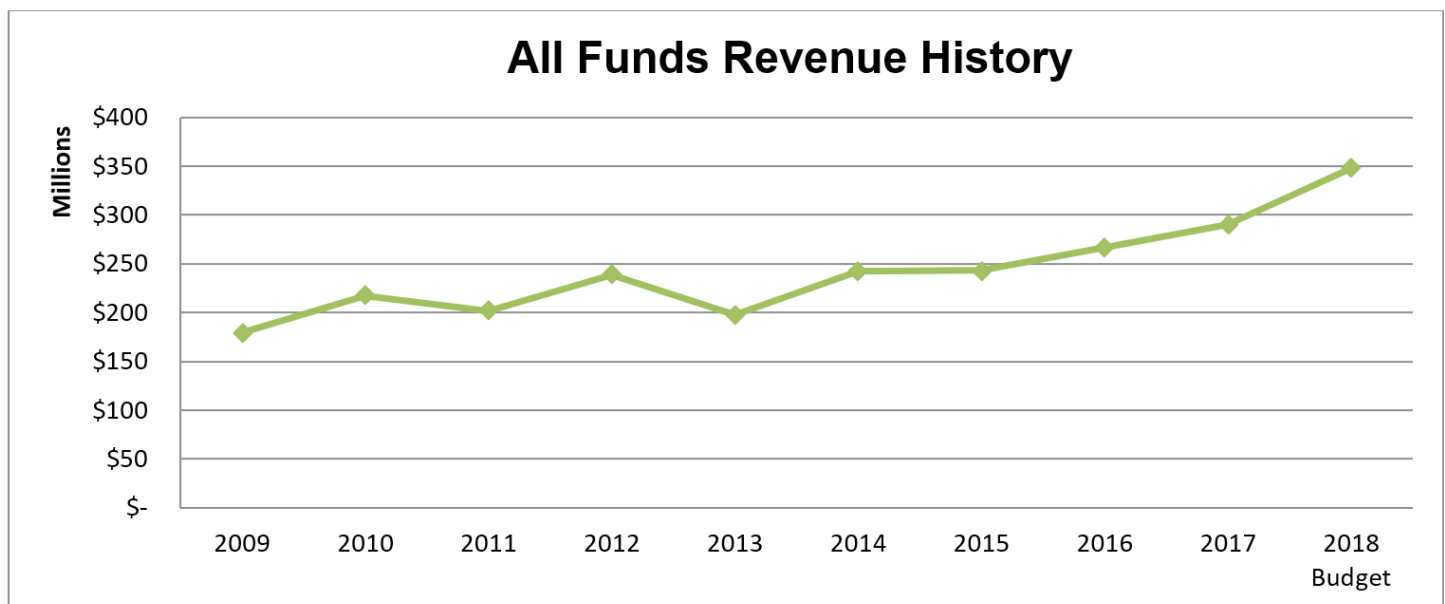


Figure 2 – All Funds Revenue History

There is an increase in the overall budget compared to FY2017. This is due in part to an increase in the tax digest of 7.66%, which affects the General Fund, Fire Fund and Bond Fund. We also saw an increase to the insurance premium tax fund due to a change in the County population.



## Revenue Budget at a Glance

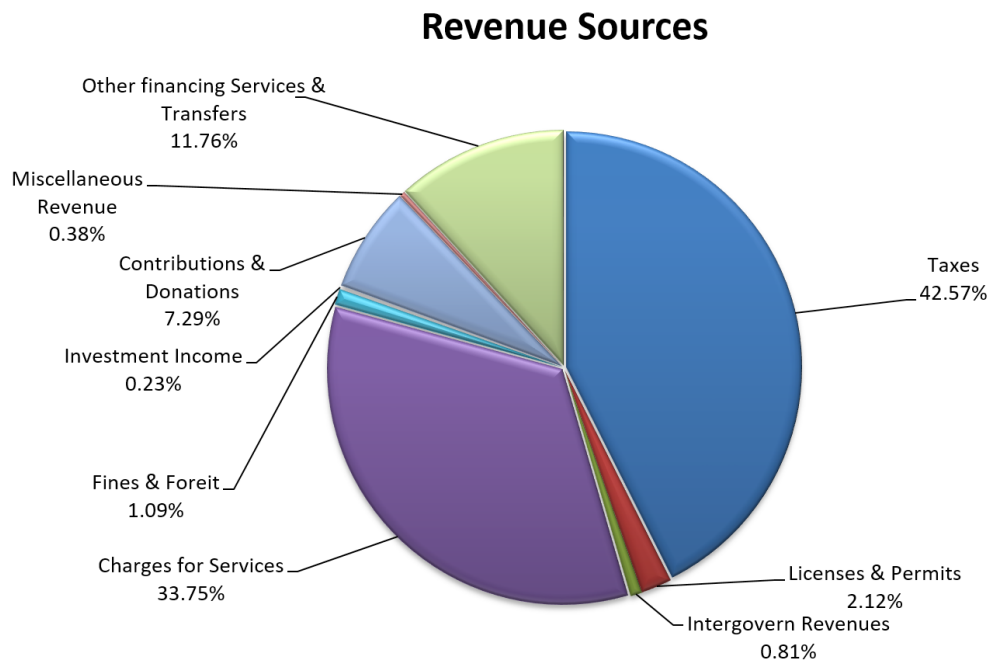


Figure 3 – Revenue Sources

The total FY2018 adopted budget for revenues is \$348.1 million, all funds included. \$265.7 million or 76.3% of the total revenue is comprised of the following **major** revenue categories:

- **Taxes**  
\$148.2 million
- **Charges for services**  
\$117.5 million

The following graphs depict a few of the County's revenue sources over the last few years.

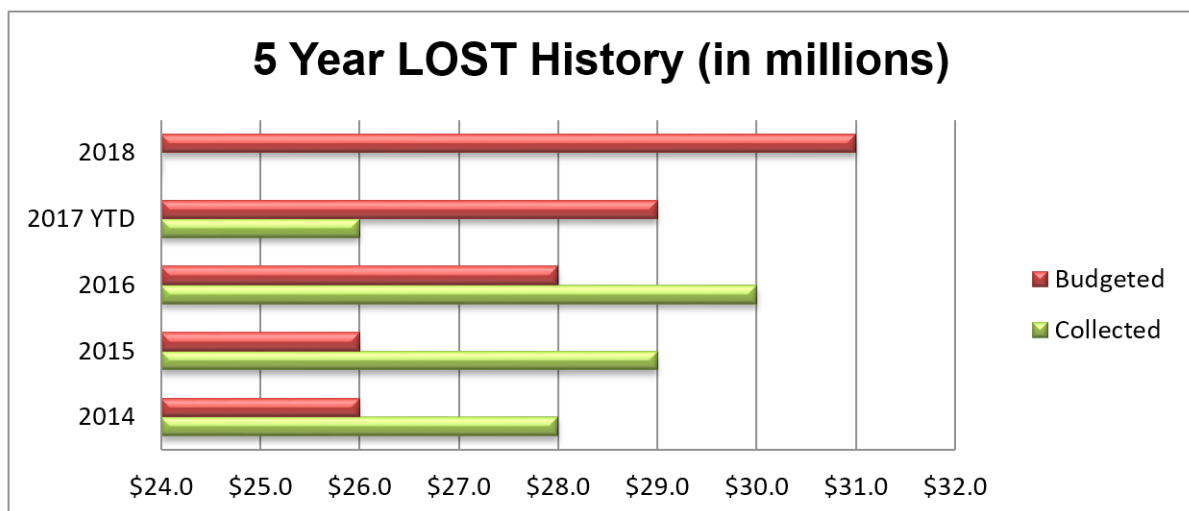


Figure 4 – LOST History

The total for LOST revenue has not been received for FY 2017.

## Planning Permit Fees

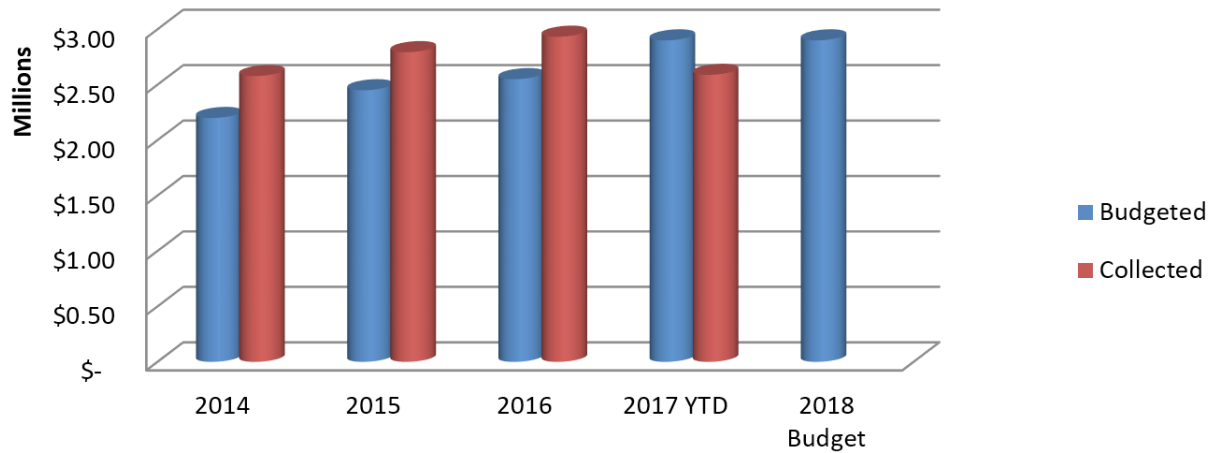


Figure 5 – Planning Permit Fees

New residential dwelling unit permits have increased 157.4% from 2009 to 2017 year to date. The total for the Planning Permit Fees have not been received for 2017.

## Alcohol Beverage Tax History

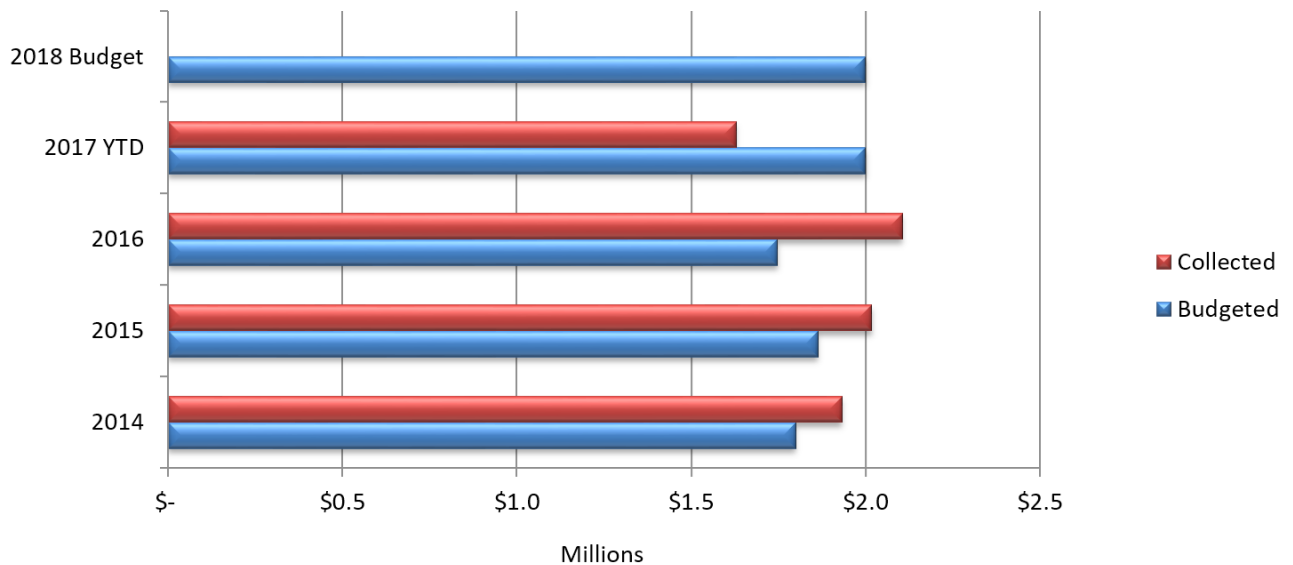


Figure 6 – Alcohol Beverage Tax History

The total for the Alcohol beverage tax collections have not been received for 2017.



## *Revenue Budget at a Glance*

### REVENUE CATEGORIES

#### **Taxes and Commissions:**

- Real property
  - o Revenue based on millage rate levied on real property values collected by Tax Commissioner
  - o Budget based on tax digest
- Personal property
  - o Revenue based on millage rate levied on personal property values collected by Tax Commissioner
  - o Budget based on tax digest
- Title ad valorem tax (TAVT)
  - o Tax levied on value of motor vehicles collected by Tax Commissioner
- Cable TV Franchise Tax
  - o Tax imposed on cable operators which provide services under a franchise agreement
  - o Budget based on prior year actuals and current year projections; received from various cable service providers
- Alcohol Excise Tax
  - o Tax on the sale of alcoholic beverages
  - o Budget based on based on prior year actuals and current year projections
- Intangible Recording Tax
  - o Tax paid to the Clerk of Superior Court (as per state law) from the holder of a recorded security instrument
  - o Budget based on prior year actuals and current year projections
- Business and Occupational Tax
  - o Tax paid by financial institutions
  - o Budget based on prior year actuals, current year projections & recent economic conditions
- Local Insurance Premium Tax
  - o Received from the state based on county population; insurance providers remit to state based on premiums sold
  - o Budget based on census population and historical collections
- Local Option Sales Tax (LOST)
  - o 1% tax on taxable retail sales; is collected by the state and remitted to the County monthly
  - o Budget based on prior year collections, current year projections and recent economic conditions
  - o A portion of the tax has been replaced by the TAVT on vehicles
- Real Estate Transfer Tax
  - o Excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer
  - o Budget based on prior year actuals and current year projections

#### **Licenses & Permits:**

- Business
  - o Tax for registration of businesses
  - o Budget based on prior year actuals, current year projections & recent economic conditions
- Alcohol
  - o License fee for businesses that sell alcoholic beverages
  - o Budget based on current active licenses
- Planning permits
  - o Fee imposed by the County for various permits including construction
  - o Budget based on prior year actuals, current year projections & recent economic conditions

## *Revenue Budget at a Glance*

- Motor vehicle
  - o License fee paid for motor vehicles; collected by Tax Commissioner
  - o Budget based on prior year actuals, current year projections & recent economic conditions
- Marriage
  - o Marriage licenses
  - o Budget based on projections from activity
- Pawnbroker's
  - o Pawnbroker's license
  - o Budget based on recent activity

### **Fines & Forfeitures:**

- Superior Court
- State Court
- Magistrate Court
- Probate Court
- Juvenile Court
- Animal Control
- Restitution
- Sheriff's Office
- Other fines such as grading fines, and etc.

This revenue is from fines within the various offices and court system. The budget is based on prior year actuals and current year projections.

### **Intergovernmental Revenue:**

- Federal Grants
  - o Budget based on contracts and/or departmental or office projections
- State Grants
  - o Budget based on contracts and/or departmental or office projections

### **Charges for Services**

- Parks & Recreation Fees
  - o Fees set by County and paid by the users of various programs, activities, recreational facilities, etc.
  - o Based on departmental projections of citizen participation & program offerings
- Water and Sewer Fees
  - o User fees for water and sewer customers
  - o Budget based on number of customers and water & sewer usage
- Senior Services Fees
  - o Fees set by the County for various programs, activities, recreational facilities, etc.
  - o Based on departmental projections on citizen participation & program offerings
- Materials Sales
  - o Sale of county maps, copies, etc.
  - o Based on prior year actuals, current year projections & recent economic conditions
- Passenger Fare
  - o Fees for passenger fare for the County's Dial-A-Ride program
  - o Based on departmental projections on citizen participation and activity
- Recording of Legal documents
  - o Fee charged for recording legal instruments in the various courts
  - o Budget based on prior year actuals and current year projections
- Court cost
  - o Court fees charged by the various courts for filings in their offices
  - o Budget based on prior year actuals and current year projections



## ***Revenue Budget at a Glance***

- Other charges for services such as return check fees, election qualifying fees, and etc.
  - o Budget based on prior year actuals and current year projections

### **Other Revenue:**

- Legal ads
  - o Charges for the advertisement of the sale of properties that are being sold
  - o Budget based on prior year actuals, current year projections and economic activity
- Bank and credit card revenue
  - o Convenience fees for debit cards
  - o Budget based on current activity & contracted rates
- Rental income
  - o Rental revenue for a number of county properties
  - o Budget based on current agreements
- Investment income
  - o Interest revenue from the County's various bank accounts
  - o Based on recent activity and estimated future rates
- Contributions and donations
  - o Revenue received from outside organizations and citizens as a contribution or donation
  - o Budget based on prior year actuals and current year projections
- Miscellaneous revenues

### **Other Financing Sources:**

- Transfers from other funds
- Use of fund balance
- Assigned fund balance – encumbrances
  - o Fund balance assigned to cover prior year budgeted encumbrances
- Employee payments for Public Health Service Act (PHSA) and retirees
  - o Payments from prior employees and retirees for insurance
  - o Budget based on current activity

*All of these categories may not be applicable to every fund.*

## Revenue Budget at a Glance

### GENERAL FUND REVENUES

The General Fund, at \$127.9 million in revenues, is the largest fund in the County. It provides the funding for most of the County's departments and offices. The General Fund's primary source of revenue is taxes. Its main components are the Local Option Sales Tax (LOST) at \$31.1 million and property tax at \$60.3 million. Taxes as a whole account for 76.2% of the revenue.

### General Fund Revenues by Type

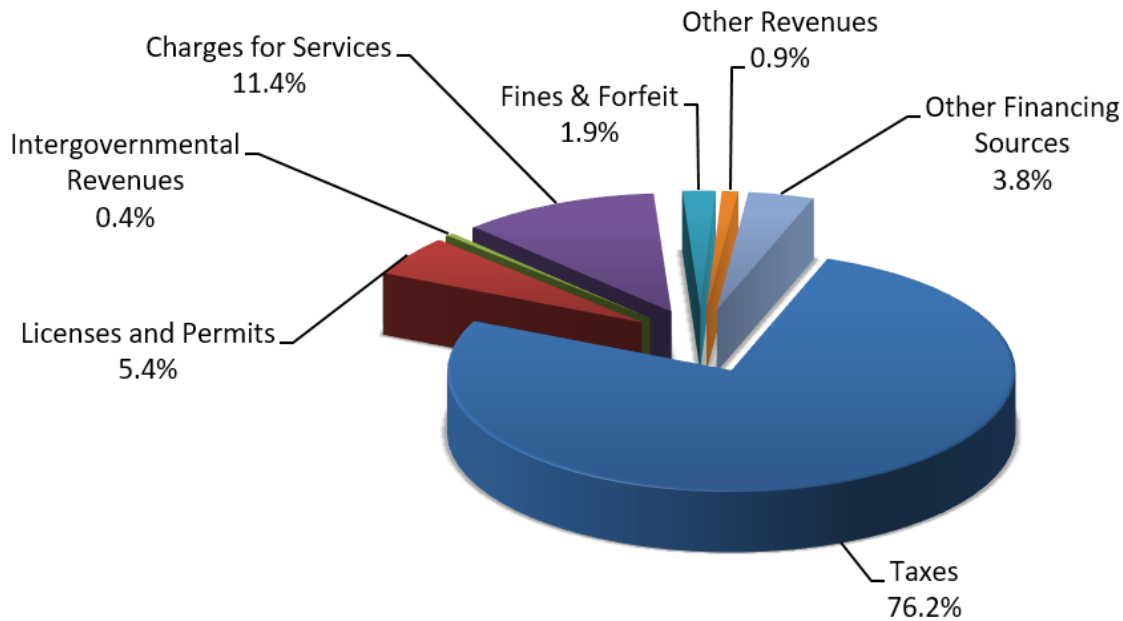


Figure 7 – General Fund Revenues by Type

The General Fund budgeted revenues for FY2018 show an increase of \$10.0 million from FY2017. Some contributing factors to this increase are: a 7.66% increase in the tax digest and a 23.1% increase in intergovernmental revenues.

### General Fund Revenues

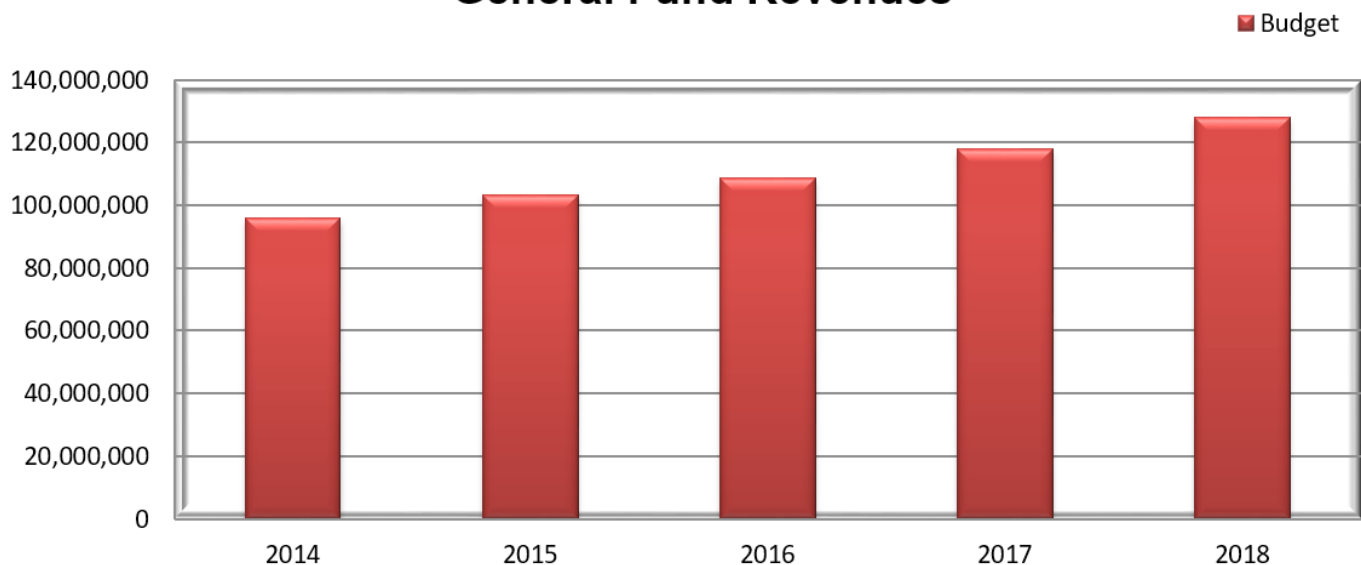


Figure 8 – General Fund Revenues



## Expenditure Budget at a Glance

### GENERAL FUND EXPENDITURES

FY2018 General Fund expenditures budgeted are \$10.0 million more than the FY2017 Adopted Budget.

#### General Fund Expenditures by Activity

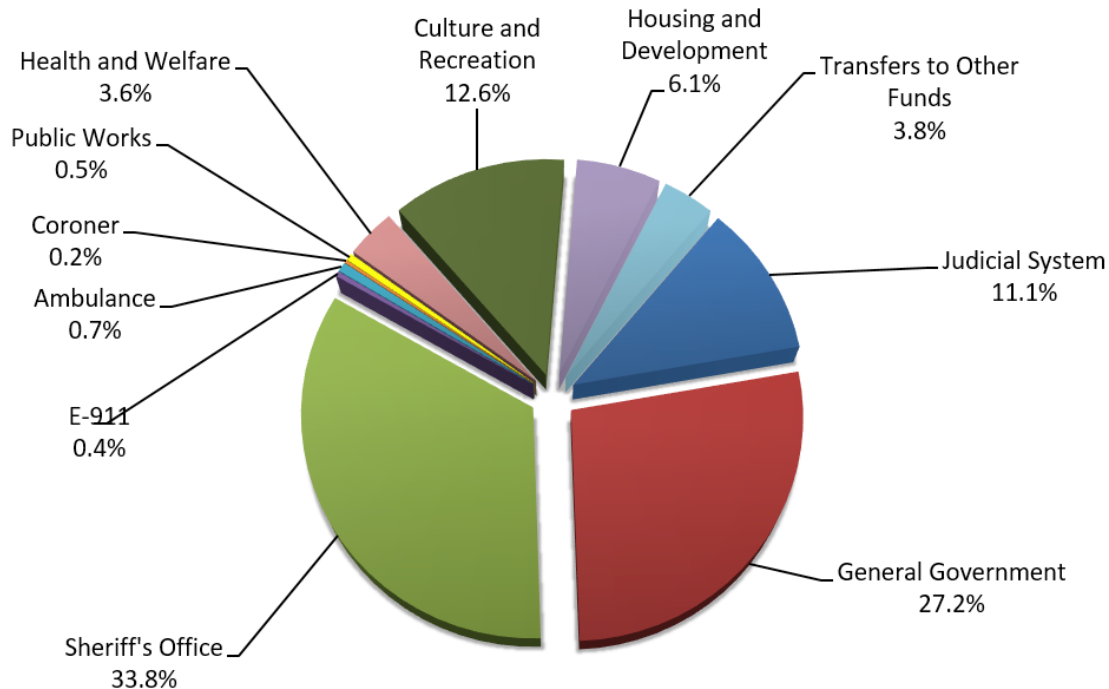


Figure 9 – General Fund Expenditures by Activity

The major service provided to citizens is public safety.

#### General Fund Expenditures by Category

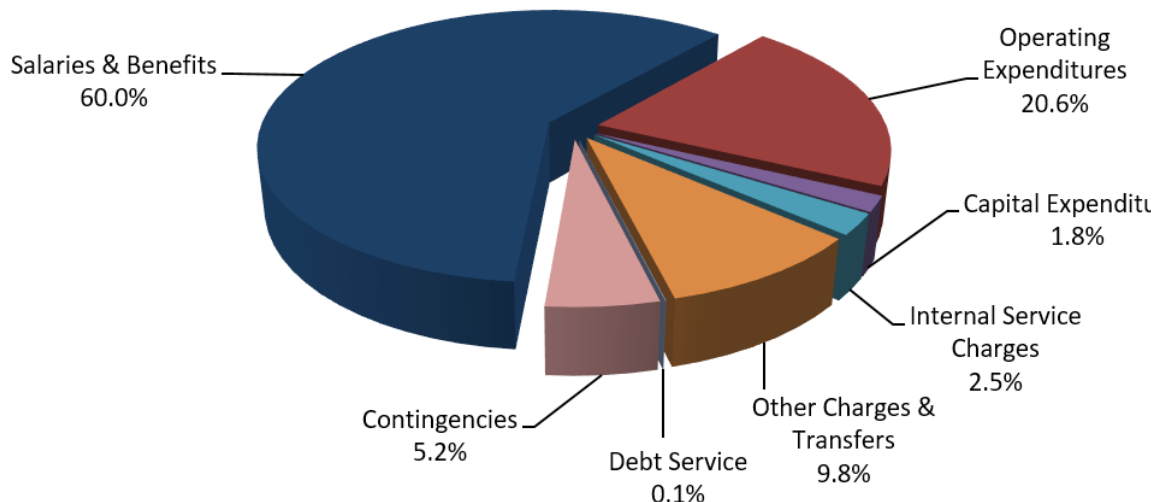


Figure 10 – General Fund Expenditures by Category

Salaries and Benefits make up the largest expenditures in the General Fund.

## *Expenditure Budget at a Glance*

### **General Fund Expenditure Activities**

**General Government** is the core of government services that includes the Board of Commissioners, Administration, Tax Commissioner, Tax Assessor, Board of Equalization, Public Relations, Rural Development, and Voter Registration.

**Judicial System** applies to all courts and related functions. This system upholds the law and protects the rights of those who cannot protect themselves, resolves disputes between people, legal entities and government units, upholds government limitations and protects citizens against possible abuses of the law making and law enforcement branches of governments.

**Public Safety** includes the operation of the Forsyth County Sheriff's Office, Coroner's Office, the County's Ambulance Service and the E-911 Center.

**Housing and Development** prepares a comprehensive land use plan, administers zoning and land use regulations and conducts a building and site development inspection program in conjunction with other federal, state, and regional agencies in order to ensure a safe and progressive environment of the citizens of Forsyth County.

**Culture and Recreation** includes the operation and maintenance of all parks with the County, the recreational and cultural programs offered by the department and the operation of the County's four libraries.

**Health and Welfare** includes Public Transportation (Dial-A-Ride), Senior Services, Community Service and Non-Profit funding (which includes Division of Family and Children Services).

**Public Works** includes funds for district beautification.

**Transfers** include transfers to other funds in which expenditures exceeded revenue, therefore the General Fund transfers funds to subsidize another fund's activities (For example, Victim Witness).

**Other Financing Sources (Uses)** includes reserve for encumbrances, addition to reserves (if applicable), and contingency.



*Photo: Fowler Park playground*

**FORSYTH COUNTY, GEORGIA**  
**FY 2018 Adopted Budget Summary**  
**January 1, 2018 to December 31, 2018**

<b>GENERAL FUND</b>	<b>Salaries and Benefits</b>	<b>Operating Expenses</b>	<b>Capital</b>	<b>Internal Service Charges</b>	<b>Transfers, Reserves, Depr. &amp; Debt Service</b>	<b>2018 Adopted Budget</b>
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,518,391
Licenses & Permits	-	-	-	-	-	6,969,320
Intergovern Revenues	-	-	-	-	-	530,900
Charges for Services	-	-	-	-	-	14,523,886
Fines & Forfeit	-	-	-	-	-	2,414,600
Investment Income	-	-	-	-	-	400,000
Contributions & Donations	-	-	-	-	-	3,500
Miscellaneous Revenue	-	-	-	-	-	777,425
Transfers & Use of Fund Balance	-	-	-	-	-	4,809,100
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$127,947,122</b>
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Administration	\$ 1,039,900	\$ 181,400	\$ -	\$ 8,600	\$ -	\$ 1,229,900
Board of Commissioners	273,700	591,600	-	5,800	-	871,100
Communications	400,000	421,100	-	5,400	76,700	903,200
Finance	1,220,200	128,900	1,800	9,500	-	1,360,400
General Administration	-	474,000	-	-	232,000	706,000
Geographic Information Services	1,048,600	185,100	14,300	8,500	-	1,256,500
Information Systems & Technology	1,995,800	2,040,600	501,000	14,900	-	4,552,300
Non-Department	-	310,000	-	-	7,627,990	7,937,990
Payroll Services	156,400	94,600	-	4,100	-	255,100
Personnel Services	592,200	223,500	-	6,600	-	822,300
Procurement	823,500	38,600	-	6,300	-	868,400
Public Facilities	1,510,800	4,314,900	88,500	38,600	-	5,952,800
Tax Assessor	2,535,000	418,000	25,000	27,700	-	3,005,700
Tax Commissioner's Office	3,101,800	762,400	-	22,000	-	3,886,200
Training & Development	110,200	19,300	1,100	100	-	130,700
Voter Registration	951,300	134,000	-	6,900	-	1,092,200
<b>Total</b>	<b>\$15,759,400</b>	<b>\$10,338,000</b>	<b>\$631,700</b>	<b>\$165,000</b>	<b>\$7,936,690</b>	<b>\$34,830,790</b>
<b>JUDICIAL SYSTEM</b>						
Court Administration	\$ 394,000	\$ 240,100	\$ 7,100	\$ 8,000	\$ -	\$ 649,200
Pre-Trial Services	244,200	9,100	-	4,900	-	258,200
Accountability Court	305,400	-	-	1,500	-	306,900
Superior Court	372,000	218,100	-	7,700	-	597,800
Clerk of Courts	2,596,400	467,000	-	15,800	-	3,079,200
Board Of Equalization	21,500	18,300	-	3,400	-	43,200
District Attorney	835,300	51,300	-	12,200	-	898,800
State Court	884,800	116,000	-	10,300	-	1,011,100
State Court Solicitor	1,656,400	54,100	800	18,300	-	1,729,600
Magistrate Court	1,014,200	93,200	7,500	9,300	-	1,124,200
Probate Court	1,060,300	161,100	-	9,300	-	1,230,700
Juvenile Court	957,300	893,000	-	13,000	-	1,863,300
Indigent Defense	375,100	1,053,500	6,400	5,900	-	1,440,900
<b>Total</b>	<b>\$ 10,716,900</b>	<b>\$ 3,374,800</b>	<b>\$ 21,800</b>	<b>\$ 119,600</b>	<b>\$ -</b>	<b>\$ 14,233,100</b>



**FORSYTH COUNTY, GEORGIA**  
**FY 2018 Adopted Budget Summary**  
**January 1, 2018 to December 31, 2018**

<b>GENERAL FUND</b>	<b>Salaries and Benefits</b>	<b>Operating Expenses</b>	<b>Capital</b>	<b>Internal Service Charges</b>	<b>Transfers, Reserves, Depr. &amp; Debt Service</b>	<b>2018 Adopted Budget</b>
<b>PUBLIC SAFETY</b>						
Ambulance Service	\$ -	\$ 885,000	\$ -	\$ -	\$ -	\$ 885,000
Coroner & Medical Examiner	135,100	57,950	58,100	17,600	-	268,750
E-911 Center	90,500	332,700	2,500	100	43,000	468,800
Sheriff's Office	35,719,700	6,301,200	397,900	829,900	18,000	43,266,700
<b>Total</b>	<b>\$ 35,945,300</b>	<b>\$ 7,576,850</b>	<b>\$ 458,500</b>	<b>\$ 847,600</b>	<b>\$ 61,000</b>	<b>\$ 44,889,250</b>
<b>PUBLIC WORKS</b>						
District Beautification	\$ -	\$ -	\$ -	\$ -	\$ 660,000	\$ 660,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 660,000</b>	<b>\$ 660,000</b>
<b>HEALTH &amp; WELFARE</b>						
Animal Shelter	\$ 849,100	\$ 212,900	\$ 1,600	\$ 10,200	\$ -	\$ 1,073,800
Community Services	7,600	3,100	-	10,100	-	20,800
Public Transportation/ Fleet Services	103,400	20,000	-	-	393,200	516,600
Other General Government Depts.	-	80,800	-	1,700	765,900	848,400
Senior Services	1,553,500	224,000	30,900	27,800	351,200	2,187,400
<b>Total</b>	<b>\$ 2,513,600</b>	<b>\$ 540,800</b>	<b>\$ 32,500</b>	<b>\$ 49,800</b>	<b>\$ 1,510,300</b>	<b>\$ 4,647,000</b>
<b>CULTURE AND RECREATION</b>						
Extension Service	\$ 37,100	\$ 136,100	\$ -	\$ 700	\$ -	\$ 173,900
Library	-	8,200	-	40,400	5,798,100	5,846,700
Parks & Recreation	6,490,600	3,280,500	222,300	95,100	-	10,088,500
<b>Total</b>	<b>\$ 6,527,700</b>	<b>\$ 3,424,800</b>	<b>\$ 222,300</b>	<b>\$ 136,200</b>	<b>\$ 5,798,100</b>	<b>\$ 16,109,100</b>
<b>HOUSING &amp; DEVELOPMENT</b>						
Code Enforcement	\$ 796,500	\$ 87,200	\$ -	\$ 15,500	\$ -	\$ 899,200
Natural Resource Conserv Services	98,700	6,500	-	3,900	-	109,100
Other General Government Depts.	-	40,000	-	-	320,000	360,000
Planning & Community Development	4,407,200	993,000	969,400	39,400	-	6,409,000
<b>Total</b>	<b>\$ 5,302,400</b>	<b>\$ 1,126,700</b>	<b>\$ 969,400</b>	<b>\$ 58,800</b>	<b>\$ 320,000</b>	<b>\$ 7,777,300</b>
<b>OTHER FINANCING</b>						
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 2,992,382	\$ 2,992,382
General Administration	1,600	6,600	-	-	-	8,200
Healthcare Allocations	-	-	-	1,800,000	-	1,800,000
<b>Total</b>	<b>\$ 1,600</b>	<b>\$ 6,600</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>	<b>\$ 2,992,382</b>	<b>\$ 4,800,582</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 76,766,900</b>	<b>\$ 26,388,550</b>	<b>\$ 2,336,200</b>	<b>\$ 3,177,000</b>	<b>\$ 19,278,472</b>	<b>\$ 127,947,122</b>

**FORSYTH COUNTY, GEORGIA**  
**FY 2018 Adopted Budget Summary**  
**January 1, 2018 to December 31, 2018**

<b>SPECIAL REVENUE FUNDS</b>	<b>Salaries and Benefits</b>	<b>Operating Expenses</b>	<b>Capital</b>	<b>Internal Service Charges</b>	<b>Transfers, Reserves, Depr. &amp; Debt Service</b>	<b>2018 Adopted Budget</b>
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,987,600
Licenses & Permits	-	-	-	-	-	250,000
Intergovern Revenues	-	-	-	-	-	2,237,749
Charges for Services	-	-	-	-	-	4,075,200
Fines & Forfeit	-	-	-	-	-	1,394,300
Investment Income	-	-	-	-	-	33,700
Contributions & Donations	-	-	-	-	-	60,200
Miscellaneous Revenue	-	-	-	-	-	154,000
Transfers & Use of Fund Balance	-	-	-	-	-	3,402,888
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,595,637</b>
<b>EXPENDITURES</b>						
Law Library Fund	\$ 22,300	\$ 75,000	\$ -	\$ 4,000	\$ -	\$ 101,300
DA Drug Seizure Fund	-	4,000	-	-	-	4,000
Sheriff Drug Seizure Fund	50,000	72,600	169,100	-	-	291,700
Drug Abuse Treatment & Education	223,300	578,100	-	8,800	50,600	860,800
Emergency 911 Fund	3,356,700	772,200	2,500	263,900	204,700	4,600,000
Jail Fund	200,000	205,000	25,000	-	-	430,000
Victim's Witness Asst Prog Fund	348,100	28,500	-	6,200	25,200	408,000
Juvenile Court Supervision Fund	-	28,000	-	-	-	28,000
Grant Fund	1,716,409	842,540	302,600	112,400	-	2,973,949
Hotel/Motel Tax Fund	-	-	-	-	598,100	598,100
<b>Total</b>	<b>\$ 5,916,809</b>	<b>\$ 2,605,940</b>	<b>\$ 499,200</b>	<b>\$ 395,300</b>	<b>\$ 878,600</b>	<b>\$ 10,295,849</b>
<b>Local Insurance Premium Tax Fund</b>						
General Engineering	\$ 1,953,300	\$ 308,000	\$ -	\$ 293,800	\$ 300,000	\$ 2,855,100
Roads and Bridges	3,559,700	2,042,800	401,200	124,900	-	6,128,600
Traffic Engineering	224,100	386,800	20,000	2,700	-	633,600
Storm Water	983,500	405,700	59,200	10,900	97,400	1,556,700
<b>Total</b>	<b>\$ 6,720,600</b>	<b>\$ 3,143,300</b>	<b>\$ 480,400</b>	<b>\$ 432,300</b>	<b>\$ 397,400</b>	<b>\$ 11,174,000</b>
<b>Fire Department</b>						
Fire Administration	\$ 3,396,200	\$ 2,034,804	\$ 570,255	\$ 1,160,000	\$ 1,005,629	\$ 8,166,888
Fire Fighting	13,822,600	-	-	-	-	13,822,600
Fire Maintenance	235,500	619,000	-	-	-	854,500
Fire EMA	104,400	124,700	-	-	52,700	281,800
<b>Total</b>	<b>\$17,558,700</b>	<b>\$2,778,504</b>	<b>\$570,255</b>	<b>\$1,160,000</b>	<b>\$1,058,329</b>	<b>\$23,125,788</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$30,196,109</b>	<b>\$8,527,744</b>	<b>\$1,549,855</b>	<b>\$1,987,600</b>	<b>\$2,334,329</b>	<b>\$44,595,637</b>

**FORSYTH COUNTY, GEORGIA**  
**FY 2018 Adopted Budget Summary**  
**January 1, 2018 to December 31, 2018**

<b>CAPITAL PROJECT FUND</b>	<b>Salaries and Benefits</b>	<b>Operating Expenses</b>	<b>Capital</b>	<b>Internal Service Charges</b>	<b>Transfers, Reserves, Depr. &amp; Debt Service</b>	<b>2018 Adopted Budget</b>
<b>REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers & Use of Fund Balance	-	-	-	-	-	29,393,299
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,393,299</b>
<b>EXPENDITURES</b>						
Capital Projects	\$ -	\$ 301,100	\$ 13,492,199	\$ -	\$ 15,600,000	\$ 29,393,299
<b>Total</b>	<b>\$ -</b>	<b>\$ 301,100</b>	<b>\$ 13,492,199</b>	<b>\$ -</b>	<b>\$ 15,600,000</b>	<b>\$ 29,393,299</b>

<b>DEBT SERVICE</b>	<b>Salaries and Benefits</b>	<b>Operating Expenses</b>	<b>Capital</b>	<b>Internal Service Charges</b>	<b>Transfers, Reserves, Depr. &amp; Debt Service</b>	<b>2018 Adopted Budget</b>
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,680,471
Charges for Services	-	-	-	-	-	(430,300)
Investment Income	-	-	-	-	-	25,000
Transfers & Use of Fund Balance	-	-	-	-	-	2,533,776
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,808,947</b>
<b>EXPENDITURES</b>						
Operating	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Debt Service Funds	-	-	-	-	19,798,947	19,798,947
<b>Total</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,798,947</b>	<b>\$ 19,808,947</b>



*Photo: Lake Lanier*



**FORSYTH COUNTY, GEORGIA**  
**FY 2018 Adopted Budget Summary**  
**January 1, 2018 to December 31, 2018**

<b>ENTERPRISE FUNDS</b>	<b>Salaries and Benefits</b>	<b>Operating Expenses</b>	<b>Capital</b>	<b>Internal Service Charges</b>	<b>Transfers, Reserves, Depr. &amp; Debt Service</b>	<b>2018 Adopted Budget</b>
<b>REVENUES</b>						
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Intergovern Revenues	-	-	-	-	-	32,900
Charges for Services	-	-	-	-	-	67,259,200
Investment Income	-	-	-	-	-	330,000
Contributions & Donations	-	-	-	-	-	25,300,000
Miscellaneous Revenue	-	-	-	-	-	193,500
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,265,600</b>
<b>EXPENDITURES</b>						
Water & Sewer						
Waste Water Treatment	\$ 449,400	\$ 5,209,000	\$ -	\$ -	\$ -	\$ 5,658,400
Sewer Services	-	5,129,100	-	-	-	5,129,100
General Operations	-	3,268,900	1,000,000	835,800	56,359,400	61,464,100
Commercial Services	1,078,400	578,600	3,200	-	-	1,660,200
Engineering	2,399,500	1,618,700	283,000	-	-	4,301,200
Meter Services	479,100	55,900	36,000	-	-	571,000
Water Services	-	1,076,000	-	-	-	1,076,000
Water Treatment	-	5,774,700	-	-	-	5,774,700
Maintenance	4,029,400	686,200	385,800	-	-	5,101,400
<b>Total</b>	<b>\$ 8,435,800</b>	<b>\$ 23,397,100</b>	<b>\$ 1,708,000</b>	<b>\$ 835,800</b>	<b>\$ 56,359,400</b>	<b>\$ 90,736,100</b>
Recycling & Solid Waste	<b>\$616,200</b>	<b>\$508,000</b>	<b>\$ 231,000</b>	<b>\$67,400</b>	<b>\$1,106,900</b>	<b>\$2,529,500</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$9,052,000</b>	<b>\$23,905,100</b>	<b>\$1,939,000</b>	<b>\$903,200</b>	<b>\$57,466,300</b>	<b>\$93,265,600</b>
<b>INTERNAL SERVICE FUNDS</b>						
<b>REVENUES</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,056,300
Investment Income	-	-	-	-	-	18,000
Miscellaneous Revenue	-	-	-	-	-	206,600
Transfers & Use of Fund Balance	-	-	-	-	-	773,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,053,900</b>
<b>EXPENDITURES</b>						
Risk Management	\$ 199,200	\$ 1,394,600	\$ -	\$ 24,000	\$ -	\$ 1,617,800
Employee Health Benefits	2,557,000	-	-	24,656,200	1,600,000	28,813,200
Workers' Compensation	1,019,500	28,000	-	56,400	-	1,103,900
Fleet Maintenance	1,179,900	180,100	-	99,000	60,000	1,519,000
<b>Total</b>	<b>\$ 4,955,600</b>	<b>\$ 1,602,700</b>	<b>\$ -</b>	<b>\$ 24,835,600</b>	<b>\$ 1,660,000</b>	<b>\$ 33,053,900</b>
<b>TOTAL FOR ALL FUNDS</b>	<b>\$ 120,970,609</b>	<b>\$ 60,735,194</b>	<b>\$ 19,317,254</b>	<b>\$ 30,903,400</b>	<b>\$ 116,138,048</b>	<b>\$ 348,064,505</b>

## *All Funds Summary*

Fiscal Year 2018

### **Revenues:**

Taxes & Commissions	\$148,186,462
Licenses & Permits	7,369,320
Intergovernmental Revenues	2,801,549
Charges for Services	117,484,286
Fines & Forfeit	3,808,900
Investment Income	806,700
Contributions & Donations	25,363,700
Miscellaneous Revnue	1,331,525
Other Financing Services & Transfers	40,912,063
<b>Total</b>	<b><u>\$348,064,505</u></b>

### **Expenditures:**

Salaries & Benefits	\$120,970,609
Operating	60,735,194
Capital	19,317,254
Internal Service Charges	30,903,400
Deprciation	16,296,500
Other Charges & Transfers	17,150,900
Debt Service	32,460,847
Reserve for Contingency	50,229,801
<b>Total</b>	<b><u>\$348,064,505</u></b>

## Three Year Consolidated Financial Schedules

### GENERAL FUND

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>REVENUES</b>				
Taxes	\$ 90,057,508	\$ 90,604,295	\$ 97,518,391	7.63 %
Licenses and Permits	6,908,140	6,955,400	6,969,320	0.20 %
Intergovernmental Revenues	425,672	653,500	530,900	(18.76 %)
Charges for Services	15,161,078	13,319,400	14,523,886	9.04 %
Fines & Forfeitures	2,375,777	2,544,400	2,414,600	(5.10 %)
Other Revenues	1,245,445	743,400	1,180,925	58.85 %
Other Financing Sources	752,142	3,152,400	4,809,100	52.55 %
<b>TOTAL REVENUES</b>	<b>\$ 116,925,762</b>	<b>\$ 117,972,795</b>	<b>\$127,947,122</b>	<b>8.45 %</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Voter Registration	\$ 994,094	\$ 1,186,900	\$ 1,092,200	(7.98 %)
Board of Commissioners	797,458	833,500	871,100	4.51 %
Administration	910,591	1,157,000	1,229,900	6.30 %
Finance	1,240,529	1,292,500	1,360,400	5.25 %
Procurement	619,249	653,000	868,400	32.99 %
Payroll Services	228,684	243,300	255,100	4.85 %
Information Systems and Technology	3,640,598	4,294,700	4,552,300	6.00 %
GIS Services	1,074,586	1,212,400	1,256,500	3.64 %
Personnel Services	844,156	816,200	822,300	0.75 %
Tax Commissioner - Administration	1,062,414	958,000	1,035,800	8.12 %
Tax Commissioner - Property	245,296	664,300	647,400	(2.54 %)
Tax Commissioner - Auto	1,633,860	1,931,500	1,925,000	(0.34 %)
Tax Commissioner - Delinquent*	194,395	-	-	0.00 %
Tax Commissioner - Accounting	380,420	262,300	278,000	5.99 %
<b>Sub-Total Tax Commissioner</b>	<b>\$3,516,385</b>	<b>\$3,816,100</b>	<b>\$3,886,200</b>	<b>1.84 %</b>
Tax Assessor	2,684,864	2,873,000	3,005,700	4.62 %
Training & Development	188	112,500	130,700	16.18 %
Communications	391,014	791,900	903,200	14.05 %
Public Facilities	4,446,579	5,684,100	5,952,800	4.73 %
Rural Development	219,839	224,800	232,000	3.20 %
Office Services	403,227	474,000	474,000	0.00 %
<b>Total General Government</b>	<b>\$ 22,012,041</b>	<b>\$ 25,665,900</b>	<b>\$ 26,892,800</b>	<b>4.78 %</b>
<b>JUDICIAL</b>				
Court Administration	\$ 497,666	\$ 608,900	\$ 649,200	6.62 %
Pre-Trial Services	246,908	231,900	258,200	11.34 %
Accountability Court	310,154	334,400	306,900	0.00 %
Superior Court	539,640	580,400	597,800	3.00 %
Clerk of Courts	2,638,925	2,712,000	3,079,200	13.54 %
Board of Equalization	21,635	40,800	43,200	5.88 %
District Attorney	863,547	864,700	898,800	3.94 %
State Court	909,620	963,900	1,011,100	4.90 %
State Court Solicitor	1,516,685	1,599,900	1,729,600	8.11 %
Magistrate Court	938,430	1,057,100	1,124,200	6.35 %
Probate Court	993,811	1,172,800	1,230,700	4.94 %
Juvenile Court	1,924,311	1,894,700	1,863,300	(1.66 %)
Indigent Defense	1,227,647	1,415,600	1,440,900	1.79 %
<b>Total Judicial System</b>	<b>\$ 12,628,979</b>	<b>\$ 13,477,100</b>	<b>\$ 14,233,100</b>	<b>5.61 %</b>

\*Tax Commissioner - Delinquent merged with Tax Commissioner - Auto in FY 2016.



## Three Year Consolidated Financial Schedules

### GENERAL FUND Continued

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>PUBLIC SAFETY</b>				
Sheriff - Administration	\$ 4,604,331	\$ 4,608,200	\$ 4,367,700	(5.22 %)
Sheriff - Property Crimes Investigation	-	-	734,000	-- %
Sheriff - Major Crimes Investigation	3,043,464	3,159,500	2,028,100	(35.81 %)
Sheriff - Vice Control Narcotics	-	-	799,200	100.00 %
Sheriff - Enforcement North Precinct	11,071,671	10,496,700	5,742,300	(45.29 %)
Sheriff - Detention Center	12,280,568	10,870,500	12,342,000	13.54 %
Sheriff - Enforcement South Precinct	-	-	4,740,300	-- %
Sheriff - Training	339,326	384,800	667,600	73.49 %
Sheriff - Special Detail Service	4,544,744	4,709,000	2,744,300	(41.72 %)
Sheriff - Court Services	5,156,760	4,815,400	5,304,100	10.15 %
Sheriff - Public Relations	-	-	150,900	-- %
Sheriff - Support Services	-	-	3,267,300	-- %
Sheriff - Animal Control	481,588	469,500	378,900	(19.30 %)
<b>Sub-Total Sheriff</b>	<b>\$41,522,452</b>	<b>\$39,513,600</b>	<b>\$43,266,700</b>	<b>9.50 %</b>
E911 Center	133,901	396,800	468,800	18.15 %
Ambulance Service	1,267,715	1,305,900	885,000	(32.23 %)
Coroner & Medical Examiner	152,680	158,900	268,750	69.13 %
<b>Total Public Safety</b>	<b>\$ 43,076,748</b>	<b>\$ 41,375,200</b>	<b>\$ 44,889,250</b>	<b>8.49 %</b>
<b>PUBLIC WORKS</b>				
District Beautification Fund	\$ 42,655	\$ 500,000	\$ 660,000	32.00 %
<b>Total Public Works</b>	<b>\$ 42,655</b>	<b>\$ 500,000</b>	<b>\$ 660,000</b>	<b>32.00 %</b>
<b>HEALTH &amp; WELFARE</b>				
Public Transportation (Dial-a- Ride)	\$ 382,844	\$ 484,200	\$ 516,600	6.69 %
Community Services	7,863	10,700	20,800	94.39 %
Senior Services	1,782,241	1,812,900	2,187,400	20.66 %
Animal Shelter	835,226	870,900	1,073,800	23.30 %
Public Health	157,294	150,100	150,700	0.40 %
Mental Health	86,131	55,300	57,200	3.44 %
Public Welfare (DFACS)	159,525	182,500	190,500	4.38 %
Non-Profit Funding	327,000	435,000	450,000	3.45 %
<b>Total Health &amp; Welfare</b>	<b>\$ 3,738,124</b>	<b>\$ 4,001,600</b>	<b>\$ 4,647,000</b>	<b>16.13 %</b>
<b>CULTURE &amp; RECREATION</b>				
Parks & Rec - Administration Division	\$ 1,527,159	\$ 1,460,700	\$ 1,458,200	(0.17 %)
Parks & Rec - Recreation Division	1,515,097	1,603,900	1,854,700	15.64 %
Parks & Rec - Athletic Division	1,261,193	1,485,800	1,491,000	0.35 %
Parks & Rec - Lake Division	399,544	518,900	547,600	5.53 %
Parks & Rec - Park Operations Division	2,850,231	3,395,200	3,516,600	3.58 %
Parks & Rec - Natural Resource Mgmt. Division	971,630	1,478,500	1,220,400	(17.46 %)
<b>Sub-Total Parks</b>	<b>8,524,854</b>	<b>9,943,000</b>	<b>10,088,500</b>	<b>1.46 %</b>
Library	5,303,445	5,424,100	5,846,700	7.79 %
Extension Service	144,721	163,800	173,900	6.17 %
<b>Total Parks, Recreation &amp; Culture</b>	<b>\$ 13,973,020</b>	<b>\$ 15,530,900</b>	<b>\$ 16,109,100</b>	<b>3.72 %</b>
<b>HOUSING AND DEVELOPMENT</b>				
Code Enforcement	\$ 761,846	\$ 850,200	\$ 899,200	5.76 %
P&CD - Inspections	1,506,915	2,052,900	2,036,300	(0.81 %)
P&CD - Administration	1,389,504	2,222,200	2,228,700	0.29 %
P&CD - Current Planning	817,450	876,400	891,800	1.76 %
P&CD - Business License	282,134	298,000	335,300	12.52 %
P&CD - Long Range Planning	296,922	687,300	916,900	33.41 %
<b>Sub-Total Plan &amp; Comm Development</b>	<b>4,292,925</b>	<b>6,136,800</b>	<b>6,409,000</b>	<b>4.44 %</b>
Natural Resources Conservation Services	105,102	105,400	109,100	3.51 %
Economic Development	128,343	145,000	360,000	148.28 %
<b>Total Housing &amp; Development</b>	<b>\$ 5,288,216</b>	<b>\$ 7,237,400</b>	<b>\$ 7,777,300</b>	<b>7.46 %</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Reserve for Promotional Supplies	\$ 41,990	\$ 80,000	\$ 90,000	12.50 %
Reserve for Moving Expenses	158,830	200,000	220,000	10.00 %
Healthcare Allocations	1,482,199	-	1,800,000	-- %
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,683,019</b>	<b>\$ 280,000</b>	<b>\$ 2,110,000</b>	<b>653.57 %</b>

## Three Year Consolidated Financial Schedules

### GENERAL FUND Continued

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>CAPITAL OUTLAYS</b>				
Building & Improvements - Courthouse	\$ 63,790	\$ -	\$ -	0.00 %
<b>Total Transfers</b>	<b>\$ 63,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00 %</b>
<b>OTHER COSTS</b>				
Payment - City of Cumming	\$ 18,991	\$ -	\$ -	0.00 %
<b>Total Transfers</b>	<b>\$ 18,991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00 %</b>
<b>CONTINGENCY</b>				
Reserve for Contingency	\$ -	\$ 2,412,495	\$ 2,992,382	24.04 %
Surplus Property Sales	8,314	18,600	8,200	(55.91 %)
Reserve for Comp. Adjustments	-	2,372,100	2,433,890	2.60 %
Prior Period Adjustments	(10,891)	-	-	-- %
Reserve for encumbrances	-	880,000	500,000	(43.18 %)
<b>Total Transfers</b>	<b>\$ (2,577)</b>	<b>\$ 5,683,195</b>	<b>\$ 5,934,472</b>	<b>4.42 %</b>
<b>TRANSFERS TO OTHER FUNDS</b>				
Transfer Out-Georgia Lease Pool	\$ 103,432	\$ 699,600	\$ 699,600	0.00 %
Transfer Out-Victim/Witness Assistance	254,169	311,900	298,000	(4.46 %)
Transfer Out -Insurance Premium	883,399	-	-	-- %
Transfer Out-Capital Fund	11,061,810	3,000,000	3,325,000	10.83 %
Transfer Out-Fleet	500,000	210,000	371,500	0.00 %
<b>Total Transfers</b>	<b>\$ 12,802,810</b>	<b>\$ 4,221,500</b>	<b>\$ 4,694,100</b>	<b>11.20 %</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 115,283,161</b>	<b>\$ 117,972,795</b>	<b>\$ 127,947,122</b>	<b>8.45 %</b>

## Three Year Consolidated Financial Schedules

### SPECIAL REVENUE FUNDS

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>REVENUES</b>				
Taxes	\$ 24,733,256	\$ 30,502,669	\$ 32,987,600	8.15 %
Licenses and Permits	158,427	192,000	250,000	100.00 %
Intergovernmental Revenues	2,952,888	1,462,000	4,075,200	178.74 %
Charges for Services	3,700,857	3,867,000	1,394,300	(63.94 %)
Fines & Forfeitures	632,846	1,555,600	2,237,749	43.85 %
Other Revenues	184,888	127,200	247,900	94.89 %
Other Financing Sources	2,223,350	2,361,600	3,402,888	44.09 %
<b>TOTAL REVENUES</b>	<b>\$ 34,586,512</b>	<b>\$ 40,068,069</b>	<b>\$ 44,595,637</b>	<b>11.30 %</b>
<b>EXPENDITURES</b>				
Law Library	\$ 108,054	\$ 101,400	\$ 101,300	(0.10 %)
DA Seizure	2,439	3,600	4,000	11.11 %
Sheriff - Drug Seizure	730,136	551,000	291,700	(47.06 %)
Sheriff - Detention Center	31,799	-	-	0.00 %
Drug Abuse Treatment & Education	35,655	51,300	77,300	50.68 %
Drug Court	174,526	179,900	190,500	5.89 %
Accountability Court Administration	161,674	225,600	310,700	37.72 %
Mental Health	27,350	49,200	48,500	(1.42 %)
Family Treatment Court	-	-	47,800	-- %
DUI Court Supervision	100,798	174,000	186,000	6.90 %
State Court Drug Court**	33,842	-	-	0.00 %
<b>Sub-Total Drug Abuse Treatment &amp; Education</b>	<b>\$533,845</b>	<b>\$680,000</b>	<b>\$860,800</b>	<b>26.59 %</b>
E-911	4,143,802	4,365,000	4,600,000	5.38 %
Jail Fund	19,407	230,000	430,000	86.96 %
Victim/Witness Assistance	349,550	421,900	408,000	(3.29 %)
Juvenile Court Supervision	19,800	28,000	28,000	0.00 %
Grant Fund	4,992,497	2,527,000	2,973,949	17.69 %
Hotel/Motel Tax	598,149	464,800	598,100	28.68 %
<b>Subtotal</b>	<b>\$ 11,529,478</b>	<b>\$ 9,372,700</b>	<b>\$ 10,295,849</b>	<b>9.85 %</b>
Local Insurance Premium Tax Fund				
Roads & Bridges	\$ 5,125,456	\$ 5,562,600	\$ 6,128,600	10.18 %
Traffic Engineering	549,117	550,400	633,600	15.12 %
Storm Water Management	1,136,379	1,536,800	1,556,700	1.29 %
General Engineering	1,893,366	2,180,400	2,855,100	30.94 %
<b>Subtotal</b>	<b>\$ 8,704,318</b>	<b>\$ 9,830,200</b>	<b>\$ 11,174,000</b>	<b>13.67 %</b>
Fire Department				
Fire - Administration	\$ 687,260	\$ 6,970,469	\$ 8,166,888	17.16 %
Fire - Fighting	12,302,285	12,841,000	13,822,600	7.64 %
Fire - Maintenance	725,284	799,800	854,500	6.84 %
Fire - Emergency Management Services	213,799	253,900	281,800	10.99 %
<b>Subtotal</b>	<b>\$ 13,928,628</b>	<b>\$ 20,865,169</b>	<b>\$ 23,125,788</b>	<b>10.83 %</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 34,162,424</b>	<b>\$ 40,068,069</b>	<b>\$ 44,595,637</b>	<b>11.30 %</b>

\*\*State Court Drug Court merged with Drug Abuse Treatment & Education FY 2016.

### CAPITAL PROJECTS FUNDS

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>REVENUES</b>				
Other Revenues	\$ 14,642,597	\$ -	\$ -	-- %
Other Financing Sources	130,652	3,330,000	29,393,299	782.68 %
<b>TOTAL REVENUES</b>	<b>\$ 14,773,249</b>	<b>\$ 3,330,000</b>	<b>\$ 29,393,299</b>	<b>782.68 %</b>
<b>EXPENDITURES</b>				
Capital Outlay	\$ 17,257,261	\$ 3,330,000	\$ 29,393,299	782.68 %
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ 17,257,261</b>	<b>\$ 3,330,000</b>	<b>\$ 29,393,299</b>	<b>782.68 %</b>



## Three Year Consolidated Financial Schedules

### DEBT SERVICE FUNDS

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>REVENUES</b>				
Taxes	\$ 15,454,525	\$ 15,837,532	\$ 17,680,471	11.64 %
Charges for Services	(415,053)	(300,000)	(430,300)	43.43 %
Other Revenues	23,904	25,000	25,000	0.00 %
Other Financing Sources	-	-	2,533,776	-- %
<b>TOTAL REVENUES</b>	<b>\$ 15,063,376</b>	<b>\$ 15,562,532</b>	<b>\$ 19,808,947</b>	<b>27.29 %</b>
<b>EXPENDITURES</b>				
GO Bonds	\$ 14,896,913	\$ 15,562,532	\$ 19,808,947	27.29 %
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 14,896,913</b>	<b>\$ 15,562,532</b>	<b>\$ 19,808,947</b>	<b>27.29 %</b>

### ENTERPRISE FUNDS

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>REVENUES</b>				
Licenses and Permits	\$ 119,006	\$ 175,000	\$ 150,000	(14.29 %)
Intergovernmental Revenues	31,259	31,500	32,900	4.44 %
Charges for Services	62,417,860	62,285,000	67,259,200	7.99 %
Other Revenues	31,425,094	20,562,000	25,813,500	25.54 %
Other Financing Sources	8,213	6,000	10,000	0.00 %
<b>TOTAL REVENUES</b>	<b>\$ 94,001,432</b>	<b>\$ 83,059,500</b>	<b>\$ 93,265,600</b>	<b>12.29 %</b>
<b>EXPENDITURES</b>				
Water & Sewer				
Waste Water Treatment	\$ 4,310,629	\$ 4,799,400	\$ 5,658,400	17.90 %
Sewer Services	4,931,885	4,728,000	5,129,100	8.48 %
General Operations	23,204,557	53,933,700	61,464,100	13.96 %
Commercial Services	1,362,880	1,631,100	1,660,200	1.78 %
Engineering	2,631,380	3,933,600	4,301,200	9.35 %
Meter Services	475,846	565,500	571,000	0.97 %
Water Services	1,048,770	1,071,000	1,076,000	0.47 %
Waste Water Treatment Facility	4,997,589	5,679,800	5,774,700	1.67 %
Maintenance	3,817,984	4,569,400	5,101,400	11.64 %
<b>Total</b>	<b>\$ 46,781,520</b>	<b>\$ 80,911,500</b>	<b>\$ 90,736,100</b>	<b>12.14 %</b>
 Solid Waste & Recycling	 \$ 1,741,032	 \$ 2,148,000	 \$ 2,529,500	 17.76 %
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 48,522,552</b>	<b>\$ 83,059,500</b>	<b>\$ 93,265,600</b>	<b>12.29 %</b>

## Three Year Consolidated Financial Schedules

### INTERNAL SERVICE FUNDS

	2016 Actual	2017 Adopted Budget	2018 Adopted Budget	% INCR (DECR) from 2017 Budget
<b>REVENUES</b>				
Charges for Services	\$ 22,015,180	\$ 29,558,600	\$ 32,056,300	8.45 %
Other Revenues	145,847	270,000	224,600	(16.81 %)
Other Financing Sources	-	329,300	773,000	100.00 %
<b>TOTAL REVENUES</b>	<b>\$ 22,161,027</b>	<b>\$ 30,157,900</b>	<b>\$ 33,053,900</b>	<b>9.60 %</b>
<b>EXPENDITURES</b>				
Risk Management	\$ 1,505,843	\$ 1,620,600	\$ 1,617,800	(0.17 %)
Employee Health Benefits	22,807,527	26,112,100	28,813,200	10.34 %
Workers' Comp	1,374,679	1,039,200	1,103,900	6.23 %
Fleet Maintenance	1,253,523	1,386,000	1,519,000	9.60 %
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 26,941,572</b>	<b>\$ 30,157,900</b>	<b>\$ 33,053,900</b>	<b>9.60 %</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 257,063,883</b>	<b>\$ 290,150,796</b>	<b>\$348,064,505</b>	<b>19.96 %</b>



Photo: Forsyth County Administration Building

## Fund Balance Schedules

### Fund Balance Summaries FY 2017 - 2018

(Restricted & Unrestricted)

	2016 Audited	2017 Projected	2018 Estimated	% INCR (DECR) from 2017
<b>GOVERNMENTAL FUNDS</b>				
<b>General Fund 100</b>				
Balance January 1		\$ 54,186,661	\$ 54,486,661	
Sources		120,800,000	130,264,000	
Uses		120,500,000	129,908,000	
Ending Fund Balance	\$ 54,186,661	\$ 54,486,661	\$ 54,842,661	0.65 %
<b>Fire District Fund 270</b>				
Balance January 1		\$ 5,268,692	\$ 6,248,692	
Sources		21,317,000	23,070,000	
Uses		20,337,000	22,769,000	
Ending Fund Balance	\$ 5,268,692	\$ 6,248,692	\$ 6,549,692	4.82 %
<b>SPLOST Fund 323</b>				
Balance January 1		\$ (1,331,002)	\$ 7,968,998	
Sources		37,300,000	38,800,000	
Uses		28,000,000	42,000,000	
Ending Fund Balance	\$ (1,331,002)	\$ 7,968,998	\$ 4,768,998	(40.16 %)
<b>Capital Outlay Fund 350</b>				
Balance January 1		\$ 23,177,289	\$ 26,777,289	
Sources		14,800,000	3,200,000	
Uses		11,200,000	15,500,000	
Ending Fund Balance	\$ 23,177,289	\$ 26,777,289	\$ 14,477,289	(45.93 %)
<i>*Planned spending of available revenues in fund balance; transfers approved by BOC resolution.</i>				
<b>Debt Service Fund 410</b>				
Balance January 1		\$ 15,734,980	\$ 16,385,980	
Sources		16,020,000	17,620,000	
Uses		15,369,000	19,805,000	
Ending Fund Balance	\$ 15,734,980	\$ 16,385,980	\$ 14,200,980	(13.33 %)
<b>SPECIAL REVENUE FUNDS</b>				
<b>Law Library Fund 205</b>				
Balance January 1		\$ 67,354	\$ 72,354	
Sources		100,000	102,000	
Uses		95,000	101,000	
Ending Fund Balance	\$ 67,354	\$ 72,354	\$ 73,354	1.38 %
<b>District Attorney Seizure Fund 210</b>				
Balance January 1		\$ 80,379	\$ 81,379	
Sources		3,000	3,600	
Uses		2,000	4,000	
Ending Fund Balance	\$ 80,379	\$ 81,379	\$ 80,979	(0.49 %)
<b>Sheriff's Law Enforcement Fund 211</b>				
Balance January 1		\$ 292,652	\$ 423,652	
Sources		175,000	197,700	
Uses		44,000	250,000	
Ending Fund Balance	\$ 292,652	\$ 423,652	\$ 371,352	(12.35 %)



## Fund Balance Schedules

### Fund Balance Summaries FY 2017 - 2018

(Restricted & Unrestricted)

	2016 Audited	2017 Projected	2018 Estimated	% INCR (DECR) from 2017
<b>Drug Abuse Treatment &amp; Education Fund 212</b>				
Balance January 1	\$	606,467	\$	559,467
Sources		495,000		550,000
Uses		542,000		840,000
Ending Fund Balance	\$	606,467	\$	269,467 (51.84 %)
<i>*Planned spending of available revenues in fund balance.</i>				
<b>Emergency 911 Telephone System Fund 215</b>				
Balance January 1	\$	1,637,597	\$	1,887,597
Sources		4,300,000		4,400,000
Uses		4,050,000		4,590,000
Ending Fund Balance	\$	1,637,597	\$	1,697,597 (10.07 %)
<i>*Planned spending of available revenues in fund balance.</i>				
<b>County Jail Fund 216</b>				
Balance January 1	\$	480,267	\$	715,267
Sources		245,000		230,000
Uses		10,000		250,000
Ending Fund Balance	\$	480,267	\$	695,267 (2.80 %)
<b>Victim Rights &amp; Assistance Fund 230</b>				
Balance January 1	\$	26,710	\$	63,710
Sources		430,000		407,000
Uses		393,000		402,000
Ending Fund Balance	\$	26,710	\$	68,710 7.85%
<b>Juvenile Court Fund 231</b>				
Balance January 1	\$	28,389	\$	20,389
Sources		12,000		14,000
Uses		20,000		20,000
Ending Fund Balance	\$	28,389	\$	14,389 (29.43 %)
<i>*Planned spending of available revenues in fund balance.</i>				
<b>Insurance Premium Tax Fund 234</b>				
Balance January 1	\$	5,349,232	\$	6,461,232
Sources		10,712,000		11,300,000
Uses		9,600,000		10,900,000
Ending Fund Balance	\$	5,349,232	\$	6,861,232 6.19 %
<b>Grant Fund 250</b>				
Balance January 1	\$	173,331	\$	-
Sources		4,822,000		2,973,000
Uses		4,995,331		2,973,000
Ending Fund Balance	\$	173,331	\$	- 0.00%
<b>Hotel/Motel Tax Fund 275</b>				
Balance January 1	\$	-	\$	-
Sources		617,000		637,000
Uses		617,000		637,000
Ending Fund Balance	\$	-	\$	- 0.00%

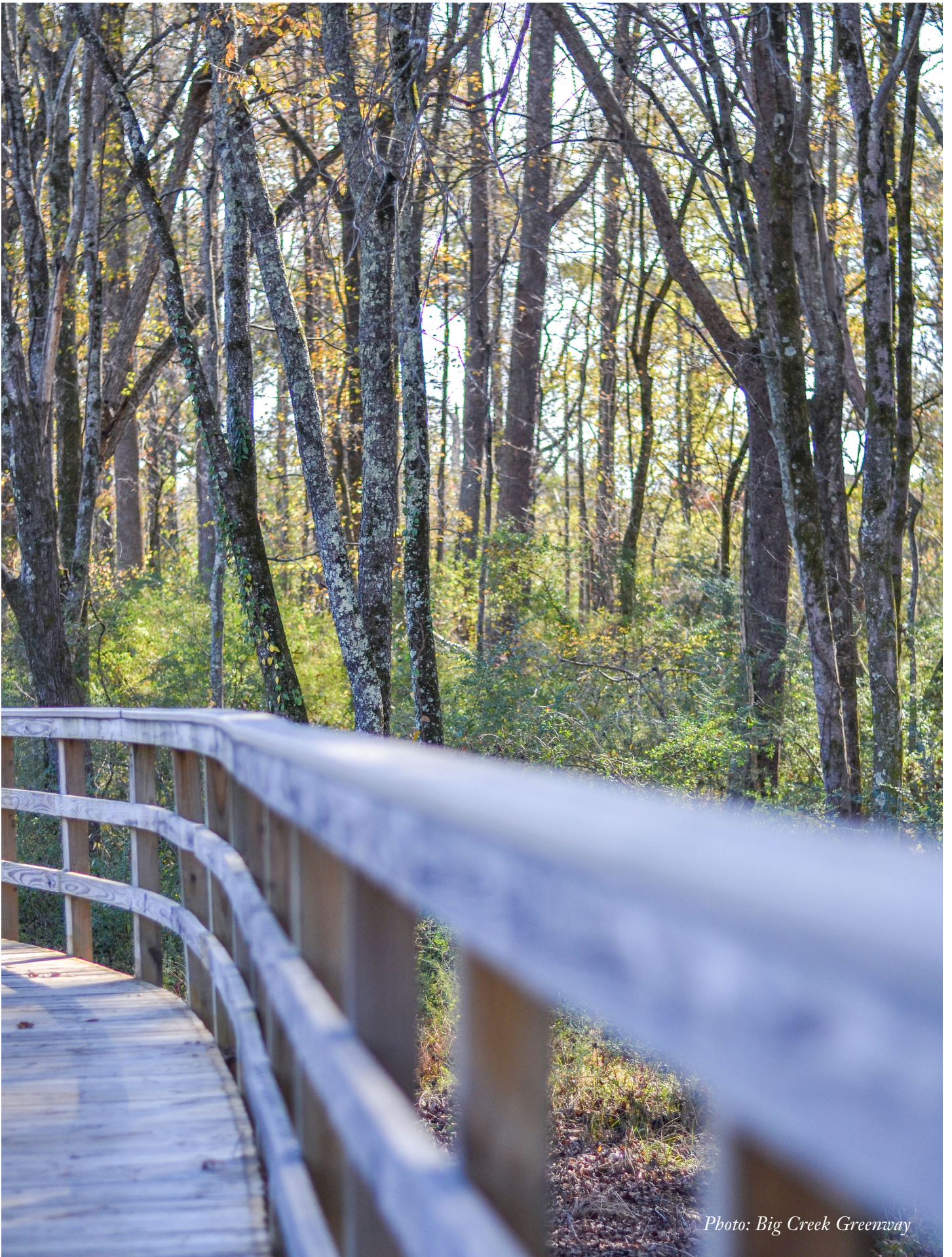
## Fund Balance Schedules

### Fund Balance Summaries FY 2017 - 2018

(Restricted & Unrestricted)

	2016 Audited	2017 Projected	2018 Estimated	% INCR (DECR) from 2017
<b>ENTERPRISE FUNDS</b>				
<b>Water &amp; Sewerage Authority Fund 505</b>				
Balance January 1	\$	86,270,560	\$	98,270,560
Sources		97,000,000		89,000,000
Uses		85,000,000		80,000,000
Ending Unrestricted Net Position	\$	86,270,560	\$	98,270,560
				9.16%
<b>Solid Waste Disposal Facility Fund 540</b>				
Balance January 1	\$	4,441,571	\$	5,134,571
Sources		2,435,000		2,550,000
Uses		1,742,000		1,900,000
Ending Unrestricted Net Position	\$	4,441,571	\$	5,134,571
				12.66%
<b>INTERNAL SERVICE FUNDS</b>				
<b>Risk Management Fund 610</b>				
Balance January 1	\$	2,030,474	\$	2,080,474
Sources		1,715,000		1,528,000
Uses		1,665,000		1,610,000
Ending Net Position	\$	2,030,474	\$	2,080,474
				(3.94 %)
<i>*Planned spending of available revenues in fund balance.</i>				
<b>Employee Health Benefits Fund 615</b>				
Balance January 1	\$	727,164	\$	427,164
Sources		25,800,000		28,700,000
Uses		26,100,000		28,800,000
Ending Net Position	\$	727,164	\$	427,164
				(23.41 %)
<i>*Fund balance used to cover increased cost of health coverage.</i>				
<b>Workers' Compensation Fund 620</b>				
Balance January 1	\$	2,026,505	\$	1,781,505
Sources		975,000		775,000
Uses		1,220,000		1,100,000
Ending Net Position	\$	2,026,505	\$	1,781,505
				(18.24 %)
<i>*Fund balance used to cover increased cost of claims.</i>				
<b>Fleet Maintenance Fund 635</b>				
Balance January 1	\$	143,498	\$	113,498
Sources		1,270,000		1,150,000
Uses		1,300,000		1,200,000
Ending Net Position	\$	143,498	\$	113,498
				(44.05 %)
<i>*Planned spending of available revenues in fund balance.</i>				





*Photo: Big Creek Greenway*



## Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources for the principal and interest payment on all General Obligation Debt other than that issued specifically for enterprise activities.

For FY2017 the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the County at 1.419 mills to pay the principal and interest on the Bonds as they become due and payable.

The Constitution of the State of Georgia provides that the County may not incur long-term obligations payable as general obligation bonds without the approval of a majority of the qualified voters of the County or in excess of 10 percent of the assessed value of all taxable property within the County. Based upon the 2016 assessed value of taxable property after the issuance of the Bonds, the County could incur approximately \$931,863,532 of long-term obligations payable as general obligation bonds.

### COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2016	<u>\$11,119,335,319</u>
Debt Limit (10% of Assessed Value)	\$ 1,111,933,532
Amount of Debt Applicable to Debt Limit	<u>180,070,000</u>
Legal Debt Margin	<u>\$ 931,863,532</u>

The current outstanding General Obligation and Sales Tax Debt includes:

- \$7,600,000 Series 2008A – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. They bear interest rates from 2.5% - 5% and are payable on March 1 and September 1 of each year. \$64,065,000 was refunded with the 2015 GO Bonds issued on 04/30/15
- \$10,765,000 Series 2012 – for the purpose of refunding the General Obligation Refunding Bonds, Series 2004 in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$1,354,821. They bear interest rates from .43% - 2.14% and are payable on March 1 and September 1 of each year.
- \$4,190,000 Series 2013 – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. \$7,415,000 was refunded with the 2017 GO Bonds issued on 12/27/17.
- \$20,370,000 Series 2015A – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges, and sidewalks in the County. \$63,395,000 was refunded with the 2017 GO Bonds.
- \$60,315,000 Series 2015B– for the purpose of refunding the General Obligation Refunding Bonds, Series 2008 in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$4,967,439 at NPV. They bear interest rates of 5.00% and are payable on December 31st of each year.
- \$76,830,000 Series 2017– for the purpose of refunding the General Obligation Refunding Bonds, Series 2013 and 2015A in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$4,067,6329 at NPV. They bear interest rates of 3.00% to 5.00% and are payable on December 31st of each year.

## Debt Service Funds

### GENERAL OBLIGATION BONDS 2018

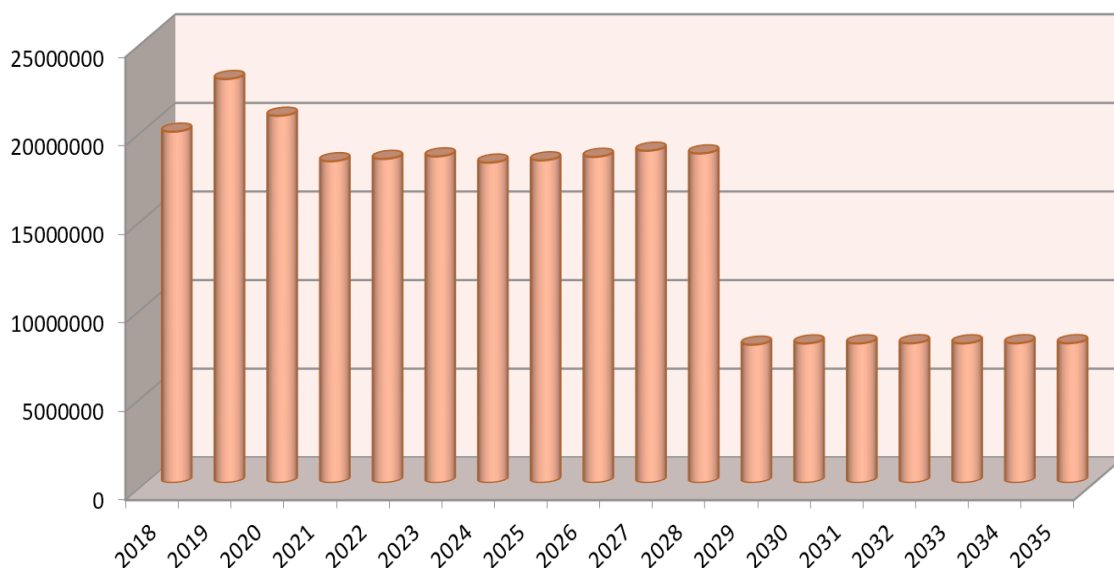
#### REVENUES

TAXES	\$ 17,680,471
CHARGES FOR SERVICES (COMMISSIONS)	(430,300)
OTHER REVENUES	25,000
OTHER FINANCING SOURCES	2,533,776
<b>TOTAL REVENUES</b>	<b>\$ 19,808,947</b>

#### EXPENDITURES

MGMT & PROF SERV	\$ 10,000
BOND PRINCIPAL-2008 SERIES	3,500,000
BOND PRINCIPAL-2012 SERIES	3,435,000
BOND PRINCIPAL-2013 SERIES	870,000
BOND PRINCIPAL-2015AG SERIES	4,005,000
BOND INTEREST PAYMENTS-2008	255,600
BOND INTEREST PAYMENTS-2012 SERIES	168,972
BOND INTEREST PAYMENTS-2013 SERIES	505,000
BOND INTEREST PAYMENTS-2015AG SERIES	4,043,625
BOND INTEREST PAYMENTS-2015BG SERIES	3,015,750
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,808,947</b>

### General Obligation Bonds Annual Debt Service





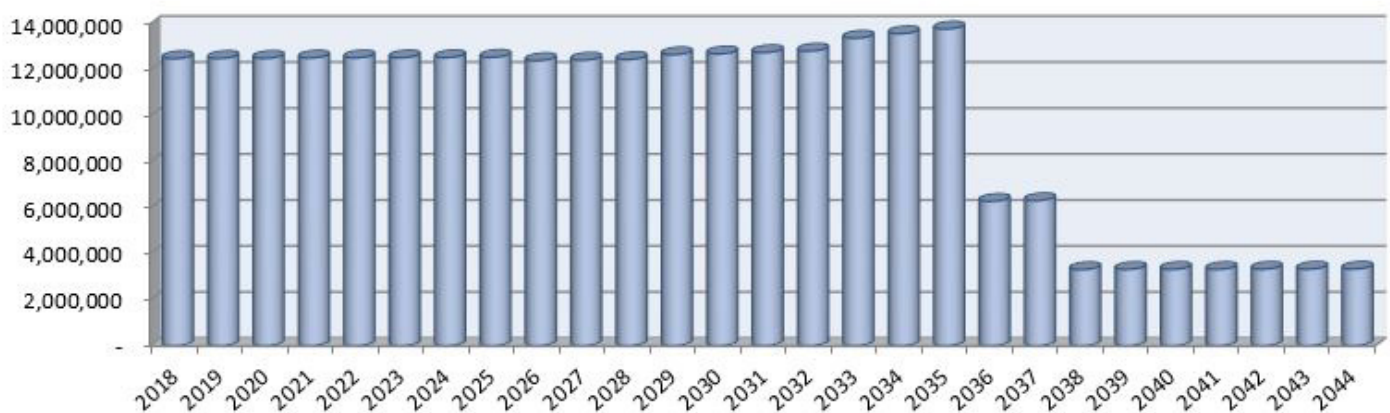
## Debt Service Funds

The Forsyth County Water and Sewerage Authority and the County have entered into a lease contract. The County's obligations under the lease are absolute and unconditional and are secured by a pledge of the net revenues of the system and by a pledge of the County's full faith and credit. In the event revenues from the system are not available, the County has agreed to levy a tax on all taxable property located within the territorial limits of the Special Tax District, at such rates, without limitation, as may be necessary to make the lease payments.

The current outstanding Water & Sewer Revenue Debt includes:

- \$20,900,000 Series 2011-for the purpose of refunding \$1,420,000 to the Series 1998 Bonds, and to refund the remaining \$28,360,000 of the Series 2001 Bonds. The bonds bear interest from 2%-5%, and will mature between April 1, 2015.
- \$30,465,000 Series 2011 variable-for the purpose of refunding \$30,320,000 the Series 2005B Bonds. Interest rates reset monthly and are subject to change over the life of the bonds. The bonds will mature on April 1, 2035.
- \$26,695,000 Series 2012-for the purpose of refunding \$30,000,000 the Series 2002 Bonds, in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$5,624,189. The bonds mature April 1, 2032.
- \$26,495,000 Series 2013-for the purpose of refunding \$13,070,000 of the Series 2005A Bonds, and \$15,690,000 of the Series 2007 Bonds. The bonds will mature on April 1, 2028.
- \$72,940,000 Series 2015-for the purpose of refunding \$935,000 of the Series 2005A Bonds, and \$23,735,000 of the Series 2007 Bonds and new money of \$60,000,000 for the purpose of expanding the County's water and sewerage system. The bonds will mature on April 1, 2016 through 2037.

### Water and Sewer Annual Debt Service





## Debt Service Funds

### FORSYTH COUNTY Summary of Remaining Debt Requirements (Includes GO Bonds and Water & Sewer Bonds)

Category of Debt	Amount Outstanding
General Obligation Bonds	\$ 180,070,000
Revenue Bonds	177,495,000
Total	<u>\$ 357,565,000</u>

Fiscal Year	GO Bonds*			Water & Sewer Bonds**			Aggregate (Total All Bonds)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018	12,980,000	9,932,132	22,912,132	5,460,000	7,028,400.00	12,488,400	18,440,000	16,960,532	35,400,532
2019	12,190,000	10,588,577	22,778,577	5,700,000	6,797,450.00	12,497,450	17,890,000	17,386,027	35,276,027
2020	10,620,000	10,086,966	20,706,966	5,920,000	6,581,000.00	12,501,000	16,540,000	16,667,966	33,207,966
2021	8,450,000	9,691,194	18,141,194	6,185,000	6,332,650.00	12,517,650	14,635,000	16,023,844	30,658,844
2022	9,000,000	9,271,719	18,271,719	6,450,000	6,073,050.00	12,523,050	15,450,000	15,344,769	30,794,769
2023	9,590,000	8,824,194	18,414,194	6,750,000	5,775,750.00	12,525,750	16,340,000	14,599,944	30,939,944
2024	10,095,000	7,966,944	18,061,944	7,040,000	5,492,250.00	12,532,250	17,135,000	13,459,194	30,594,194
2025	10,745,000	7,445,944	18,190,944	7,390,000	5,155,850.00	12,545,850	18,135,000	12,601,794	30,736,794
2026	14,750,000	3,638,819	18,388,819	7,610,000	4,789,250.00	12,399,250	22,360,000	8,428,069	30,788,069
2027	15,860,000	2,873,569	18,733,569	7,995,000	4,427,500.00	12,422,500	23,855,000	7,301,069	31,156,069
2028	16,515,000	2,064,194	18,579,194	8,410,000	4,041,149.96	12,451,150	24,925,000	6,105,344	31,030,344
2029	6,295,000	1,493,944	7,788,944	8,975,000	3,684,650.00	12,659,650	15,270,000	5,178,594	20,448,594
2030	6,620,000	1,237,269	7,857,269	9,390,000	3,302,300.04	12,692,300	16,010,000	4,539,569	20,549,569
2031	6,825,000	1,035,594	7,860,594	9,810,000	2,940,300.00	12,750,300	16,635,000	3,975,894	20,610,894
2032	7,040,000	827,619	7,867,619	10,255,000	2,561,500.04	12,816,500	17,295,000	3,389,119	20,684,119
2033	7,255,000	608,659	7,863,659	11,210,000	2,165,300.04	13,375,300	18,465,000	2,773,959	21,238,959
2034	7,495,000	373,506	7,868,506	11,650,000	1,923,600.00	13,573,600	19,145,000	2,297,106	21,442,106
2035	7,745,000	125,856	7,870,856	12,105,000	1,672,250.00	13,777,250	19,850,000	1,798,106	21,648,106
2036	-	-	-	4,870,000	1,410,800.00	6,280,800	4,870,000	1,410,800	6,280,800
2037	-	-	-	5,095,000	1,216,000.00	6,311,000	5,095,000	1,216,000	6,311,000
2038	-	-	-	2,350,000	961,250.00	3,311,250	2,350,000	961,250	3,311,250
2039	-	-	-	2,475,000	843,750.00	3,318,750	2,475,000	843,750	3,318,750
2040	-	-	-	2,600,000	720,000.00	3,320,000	2,600,000	720,000	3,320,000
2041	-	-	-	2,730,000	590,000.00	3,320,000	2,730,000	590,000	3,320,000
2042	-	-	-	2,875,000	453,500.00	3,328,500	2,875,000	453,500	3,328,500
2043	-	-	-	3,020,000	309,750.00	3,329,750	3,020,000	309,750	3,329,750
2044	-	-	-	3,175,000	158,750.00	3,333,750	3,175,000	158,750	3,333,750
	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 180,070,000</b>	<b>\$ 88,086,699</b>	<b>268,156,697</b>	<b>\$177,495,000</b>	<b>\$ 87,408,000</b>	<b>\$264,903,000</b>	<b>\$ 357,565,000</b>	<b>\$ 175,494,697</b>	<b>\$ 533,059,697</b>

\*For Series 2008A, Series 2012, Series 2013  
Refunding, Series 2015 A & B G.O. Bonds.

\*\*For Series 2011, Series 2011 Variable, Series  
2012, Series 2013, and Series 2015 Revenue  
Bonds.

## Capital Project Funds

Capital Projects Funds are funds set up to provide for normal replacement of existing capital including plant, equipment and additional capital improvements to be financed by capital reserves. The projects included in the capital projects budget are intended to improve or expand County infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment over \$5,000. The County budgets the following capital projects funds:

- Capital Outlay Fund

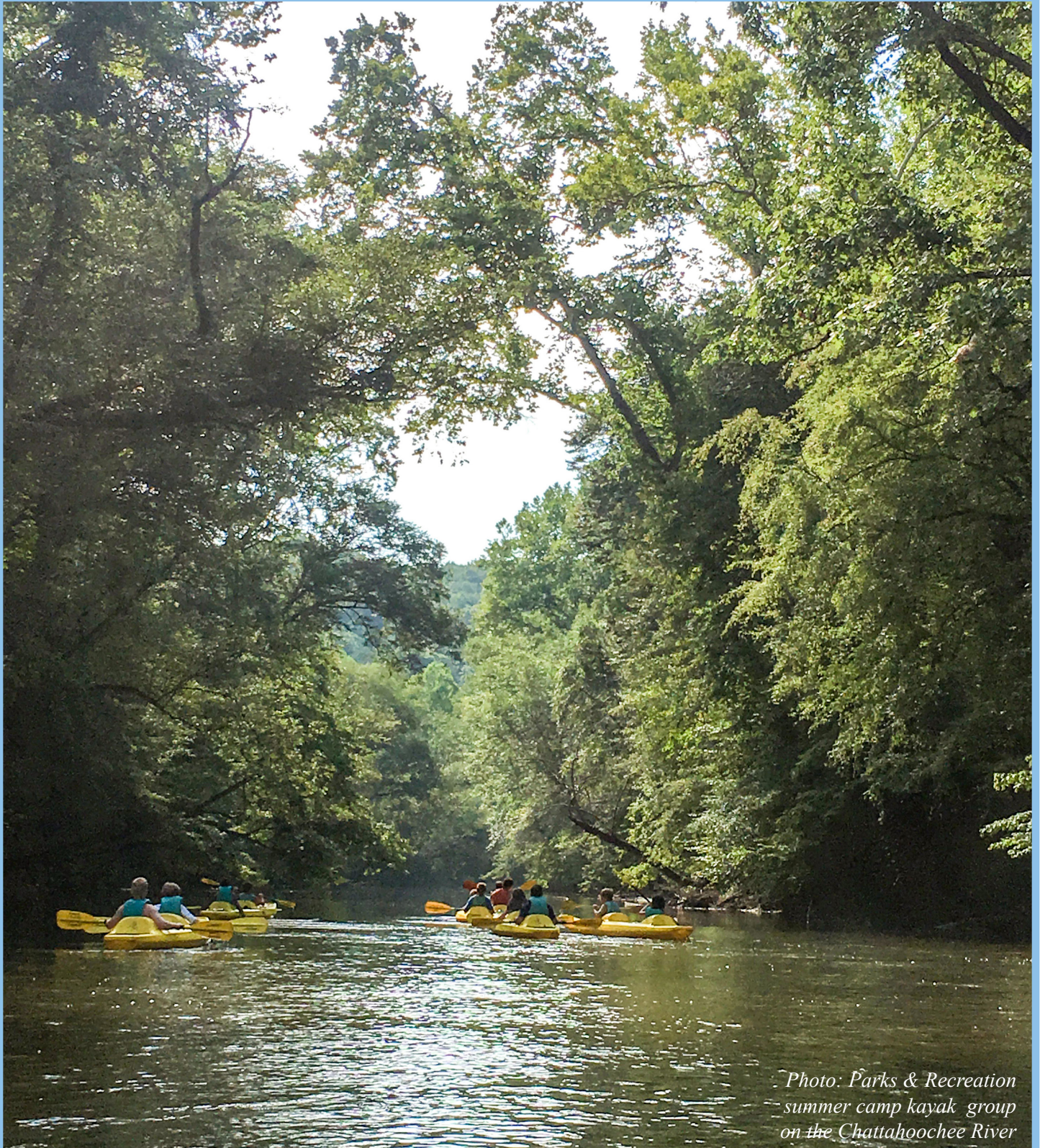
The total amount budgeted for the FY2018 Capital Projects is \$29,393,299 and is broken out as follows:

- \$8,300,000 for facilities remodel/expansion
- \$4,500,000 for radio system maintenance/growth for Public Safety
- \$5,198,800 for replacement and new vehicles for Sheriff's Office
- \$3,325,000 for roads and infrastructure for Engineering
- \$2,737,067 for radio system upgrades for Public Safety
- \$1,664,332 for geo-redundant prime site and microwave backhaul system for E-911 Center
- \$1,100,000 for projects for Parks and Recreation
- \$ 900,000 for synthetic turf field replacement for Fowler Park
- \$ 800,000 for new headquarters and firing range for Sheriff's Office
- \$ 301,100 for Pictometry aerial imagery flights, aerial imagery and LIDAR for Tax Assessor
- \$ 230,000 for playground resurfacing for Fowler Park
- \$ 220,000 for county dog park development
- \$ 45,000 for two dog runs at the county Animal Shelter
- \$ 45,000 for one dump truck for Parks and Recreation Operations
- \$ 27,000 for computer replacement initiative for the Sheriff's Office

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2017 Adopted Budget
<b>REVENUES</b>						
Other Revenues						\$ -
Other Financing Sources						29,393,299
<b>TOTAL REVENUES</b>						<b><u>\$29,393,299</u></b>
<b>EXPENDITURES</b>						
Capital Projects	-	301,100	\$13,492,199	-	15,600,000	29,393,299
<b>TOTAL CAPITAL PROJECT FL</b>	<b>\$ -</b>	<b>\$ 301,100</b>	<b>\$ 13,492,199</b>	<b>\$ -</b>	<b>\$ 15,600,000</b>	<b><u>\$29,393,299</u></b>



## *Budget Detail Section Three*



*Photo: Parks & Recreation  
summer camp kayak group  
on the Chattahoochee River*





# 2018

## General Fund

### General Fund Revenue and Expenditure

#### Detail by Department or Office

(in order by department/office organization number)

10000 - 10000000 General Fund Admin	10015555 - Training and Development
10012100 - Court Administration	10015570 - Communications
10012101 - Pre Trial Services	10016220 - Planning & Community Dev
10012102 - Accountability Court	10016565 - Public Facilities
10012150 - Superior Court	10022310 - Sheriffs' Office
10012180 - Clerk of Courts	10023800 - E911 Center/Radio
10012181 - Board of Equalization	10025600 - Ambulance Service
10012200 - District Attorney	10026700 - Coroner & Medical Examiner
10012300 - State Court Judge	10031540 - Public Transportation
10012350 - State Court Solicitor	10044500 - Community Services
10012400 - Magistrate Court	10044520 - Senior Services
10012450 - Probate Court	10051143 - Animal Shelter
10012600 - Juvenile Court	10052110 - Parks and Recreation
10012800 - Indigent Defense	10055500 - Library
10014400 - Voter Registration	10061110 - Natural Resources Consvr Service
10015110 - Board of Commissioners	10066570 - Extension Service
10015111 - District Beautification	10090002 - Surplus Property Sales
10015320 - Administration	10090595 - Rural Development
10015450 - Code Enforcement	10090599 - Office Services
10015510 - Finance	10091110 - Public Health Administration
10015517 - Procurement	10091170 - Mental Health Administration
10015519 - Payroll Services	10091410 - Public Welfare Administration
10015535 - Information Sys & Technology	10091450 - Non-Profit Funding
10015537 - GIS Services	10091520 - Economic Development
10015540 - Personnel Services	10095001 - Contingency
10015545 - Tax Commissioner	10099003 - Retiree Benefits
10015550 - Tax Assessor	

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



## Budget Summary | General Fund Administration

### Department Description and Information

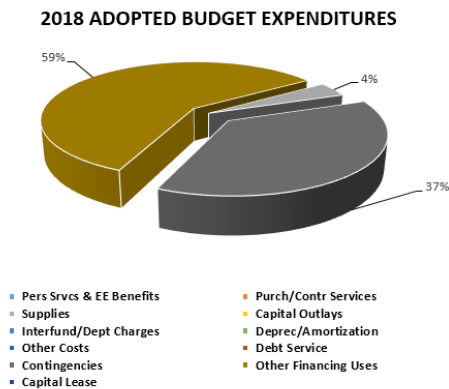
This cost center has been set up to account for revenues and expenditures that pertain to the county as a whole and are non-departmental.

### Mission

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for non-department items correctly.**

General Fund Administration



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Taxes	\$ 89,881,619	\$ 90,353,095	\$ 97,299,191
Licenses & Permits	721,579	738,000	759,120
Intergovern Revenues	130,174	451,500	215,900
Charges for Services	3,046,553	2,791,400	3,271,400
Investment Income	394,153	200,000	400,000
Miscellaneous Revenue	136,107	38,500	72,925
Other Financing Sources	750,000	2,478,500	
<b>TOTAL</b>	<b>\$ 95,060,185</b>	<b>\$ 97,050,995</b>	<b>\$ 102,018,536</b>

#### EXPENDITURES

Purch/Contr Services	\$ 192,263	\$ -	\$ -
Supplies	126,258	280,000	310,000
Capital Outlays	13,112	-	-
Other Costs	371,816	-	-
Contingencies	-	3,252,100	2,933,890
Other Financing Uses	12,802,809	4,221,500	4,694,100
<b>TOTAL</b>	<b>\$ 13,506,258</b>	<b>\$ 7,753,600</b>	<b>\$ 7,937,990</b>

### **Department Description and Information**

Under the general direction of the Chief Judge, Court Administration plans, organizes, directs, monitors and performs court administrative activities of all courts within the Bell-Forsyth Judicial Circuit to include the Superior Court, State Court, Juvenile Court, Probate Court and Magistrate Court. Court Administration is responsible for administration, planning and research, personnel management and training, budgeting, fiscal control and analysis, case flow and facilities, juvenile justice coordination, and other administrative functions. The department is appointed by and serves the Chief Judge of the Superior Court.

### **Mission**

The Court Administrator is appointed by the Judges of the Bell-Forsyth Judicial Circuit, and is responsible for carrying out the administrative duties of the circuit. The Court Administrator functions in an administrative capacity rather than a judicial or legal capacity, and oversees Case Management, Drug and Mental Health Accountability Courts, Law Library, Pre-Trial Services, Juvenile Court and Magistrate Court. Court Administration is responsible for administration, planning and research, personnel management and training, budgeting, fiscal control and analysis, juvenile justice coordination and other administrative functions.

### **Goals and Objectives**

**Goal #1: Promote effective administrative policies and court management to support and develop contemporary court operations and to serve as a foundation for successful intergovernmental and public-private relations.**

- Support the development, implementation, and maintenance of contemporary performance measures to document court metrics and to provide useful information to inform management decisions.
- Determine and identify needs, organization, systems, and procedures to increase the effectiveness of the court.
- Develop the governance structure of the court to accommodate the transition from rural to urban court.

**Goal #2: Support the court in directing and overseeing the budget development, revenue, disbursement process and maintain accounting records in compliance with county, state and federal policies and professional standards.**

- Develop, recommend, and administer the annual budgets for the court.
- Monitor and analyze court expenditures and revenue patterns and provide timely warnings of anomalies and concerns, making appropriate recommendations for corrective action as needed.
- Educate and build support among partners regarding the court's resource needs and to advocate for maximum resources at the state and federal level and pursue alternative funding sources.

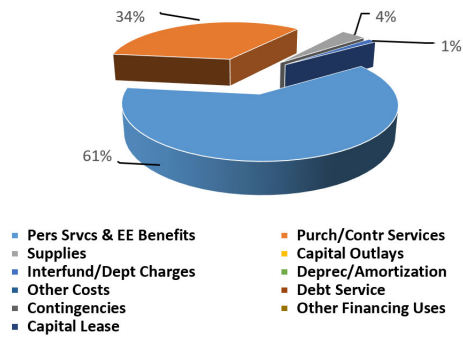
**Goal #3: Provide leadership and supervision of court staff utilizing Court Performance Standards.**

- Identify, develop, and implement performance standards and monitor the performance and progress of outcomes measurements.
- Develop policies and procedures to ensure efficient and economical organizational operations and to formulate and recommend changes and resource management strategies for improvements in the administration of court operations.
- Implement innovative and effective management and operational practices.



## Budget Summary | Court Administration

### 2018 ADOPTED BUDGET EXPENDITURES



#### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 357,628	\$ 443,900	\$ 394,000
Purch/Contr Services	105,679	132,800	215,800
Supplies	19,560	23,300	24,300
Capital Outlays	-	-	7,100
Interfund/Dept Charges	14,800	8,900	8,000
<b>TOTAL</b>	<b>\$ 497,667</b>	<b>\$ 608,900</b>	<b>\$ 649,200</b>

## Budget Summary | Pre-Trial Services

### Department Description and Information

Pre-Trial Services is an essential component of the court system in the Bell-Forsyth Judicial Circuit and Forsyth County court system. The primary functions of this court service are to provide supervision for defendants who are placed on pretrial release by the courts and to supervise the State Court Diversion Program. This service also has the responsibility of supervising certain requirements of temporary protective orders. The director of Pre-Trial Services reports to the Court Administrator and Chief Superior Court Judge of the Bell-Forsyth Judicial Circuit.

### Mission

Pre-Trial Services mission is to assist the courts in accordance with the policies of the Bell-Forsyth Judicial Circuit, to protect the community, and to maintain compliance in individuals under supervision.

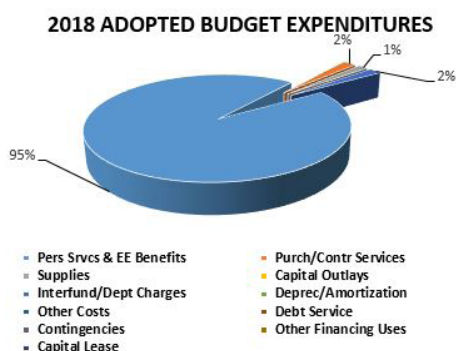
### Goals and Objectives

**Goal #1: Provide effective monitoring and supervision of pretrial defendants, consistent with release conditions, so that they return to court and do not engage in criminal activity while under supervision.**

- Provide a continuum of release conditions ranging from personal information verification to intensive supervision.
- Promote swift and effective consequences for violations of release conditions, which may include administrative sanctions, graduated sanctions, and incarceration.

**Goal #2: Implement a validated risk assessment tool in determining an individual's release level within the booking process at the detention center.**

- This assessment will determine the probability of the risk of flight and the potential for additional criminal behavior.
- Provide the courts current, verified, and complete information about the history, relevant characteristics, and reliability of each pretrial defendant.
- Recommend for each defendant the least restrictive release conditions needed to protect the community and ensure the defendant's return to court.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Miscellaneous Revenue	\$ 62,251	\$ 75,000	\$ -
<b>TOTAL</b>	<b>\$ 62,251</b>	<b>\$ 75,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 228,151	\$ 212,800	\$ 244,200
Purch/Contr Services	3,288	5,300	5,200
Supplies	6,268	8,400	3,900
Interfund/Dept Charges	9,200	5,400	4,900
<b>TOTAL</b>	<b>\$ 246,907</b>	<b>\$ 231,900</b>	<b>\$ 258,200</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
New Jail Assessments	478	690	717
New Level 1, 2, & Bond Cases	308	354	407
New Level 4 Bond Cases	377	390	404
New Family Interview (FVIP) Cases	60	71	83
Drug Screens	632	726	834
Bond Supervision Compliance Rate	96%	96%	96%

## Budget Summary | Accountability Court

### Department Description and Information

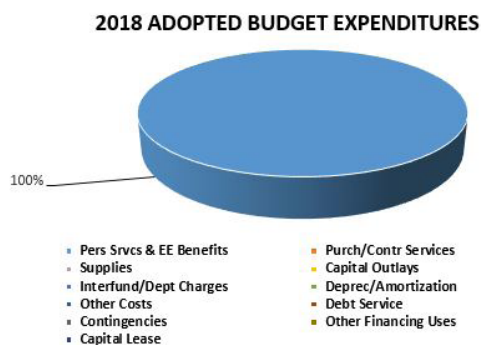
The Forsyth County Accountability Court takes in those people who have been marginalized by the criminal justice system, restores self-worth, changes the thought process, and provides a second opportunity to lead a productive life through a court supervised, alternative treatment program.

### Mission

The overall mission of the Bell-Forsyth Circuit Accountability Courts is to impact positively defendants with multiple drug and alcohol offenses and/or those with severe and persistent mental illness by facilitating stabilization and promoting self-sufficiency through combined efforts of the courts and community resources. It is our goal, with this blended approach, to see reduced recidivism, which will make for a safer community, and to assist participants in becoming healthy, independent contributors to the welfare of our community.

### Goals and Objectives

**Goal #1: Reduce the recidivism rate by offering the offender an alternative to incarceration and the tools to abstain from illegal activity through a combined effort of cost-effective measures encourage the offender to become a productive and law-abiding citizen.**



#### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 301,396	\$ 332,800	\$ 305,400
Interfund/Dept Charges	8,758	1,600	1,500
<b>TOTAL</b>	<b>\$ 310,154</b>	<b>\$ 334,400</b>	<b>\$ 306,900</b>



## ***Budget Summary | Superior Court***

### **Department Description and Information**

The Forsyth County Superior Court is a court of general jurisdiction handling both civil and criminal law actions. Superior Court Judges preside over cases involving misdemeanors, contract disputes, premises liability, and various other actions. In addition, the Superior Court has exclusive equity jurisdiction over all cases of divorce, title to land, and felonies involving jury trials, including death penalty cases.

### **Mission**

The mission of the Forsyth County Superior Court is to provide the public with a judicial forum for the just and timely resolution of disputes. It is inherent in this obligation to ensure that court users have ease of access to court-related information processes. It is the responsibility of all court system personnel to fulfill the public's right to fair and efficient justice with dignity, professionalism, and courtesy.

### **Goals and Objectives**

**Goal #1: Balance the rights and interests of individual litigants, the limited resources of the judicial branch, and a realistic assessment of the capabilities of other participants in the justice system, and the interests of the citizens of the state in having an effective, fair, and efficient system of justice.**

- The disposition of all cases will be expedited and in a manner consistent with fairness to all parties.
- The uncertainties associated with processing cases will be minimized.
- Communicate court purposes, objectives, and budget needs clearly and compellingly.

**Goal #2: Ensure the effective and continuous evaluation of case flow throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest and to build support for the implementation and management of change.**

- Expand the use of metrics to support the dynamic deployment of court resources.
- Create an additional layer of granularity for case processing statistics to provide efficient and prompt feedback to judicial officers and support judge-driven case management.

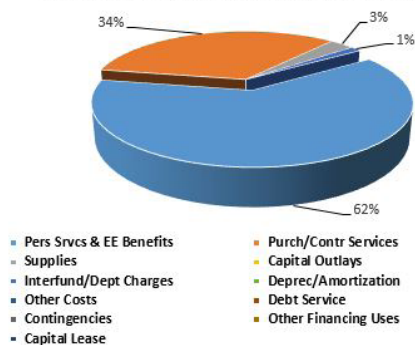
**Goal #3: Prioritize and manage competing demands on existing court resources in ways that deliver justice and service and build credibility, both internally and externally.**

- Communicate court purposes, objectives, and budget needs clearly and compellingly.
- Ensure judicial independence and essential court functions while constructively negotiating with executive and legislative leaders and staff.
- Link resource allocations and requests to fundamental court purposes.  
executive and legislative leaders and staff.
- Link resource allocations and requests to fundamental court purposes.

# Budget Summary | Superior Court

2018 ADOPTED BUDGET

## 2018 ADOPTED BUDGET EXPENDITURES



## REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 160,108	\$ 160,800	\$ 160,100
Fines & Forfeitures	246,106	257,200	246,100
<b>TOTAL</b>	<b>\$ 406,214</b>	<b>\$ 418,000</b>	<b>\$ 406,200</b>

## EXPENDITURES

Pers Srvcs & EE Benefits	\$ 346,265	\$ 358,300	\$ 372,000
Purch/Contr Services	153,268	195,700	199,700
Supplies	29,107	17,900	18,400
Interfund/Dept Charges	11,000	8,500	7,700
<b>TOTAL</b>	<b>\$ 539,640</b>	<b>\$ 580,400</b>	<b>\$ 597,800</b>

## Budget Summary | Clerk of Courts

### Department Description and Information

Clerk of Courts is an elected position serving the Superior and State Courts in Forsyth County. The Clerk and Deputy Clerks are custodians over the land and property records of the County as well as the civil and criminal files and records in the courts served.

The general duties and responsibilities of the Clerk's Office include adoption filing and processing, appeals filing and processing, arrest warrant filing and processing, civil and domestic court filing and processing, criminal court filing and processing, deed and property recording, family violence filing and processing. The Clerk of Courts Office also has the responsibilities of fine and fee collection and disbursement, garnishment filing and processing, jury and grand jury management, lien recording, notary public certificates and management, plat recording, records management and security, soldiers discharge recording, trade name registration, transfer tax and intangible tax collection, and UCC recording.

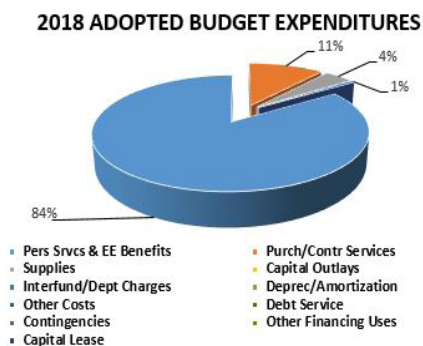
### Mission

The mission of the Clerk of Court is to provide the most up to date information in the most expeditious manner possible.

### Goals and Objectives

#### Goal #1: Expand our on-line services to better serve and convenience for the citizens of Forsyth County.

- Offer additional on-line filing of real estate documents.
- Offer on-line viewing of court dockets and information.
- Offer on-line payments of minor traffic violations.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 1,106,097	\$ 1,020,000	\$ 1,105,000
<b>TOTAL</b>	<b>\$ 1,106,097</b>	<b>\$ 1,020,000</b>	<b>\$ 1,105,000</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 2,243,367	\$ 2,288,900	\$ 2,596,400
Purch/Contr Services	285,151	286,800	340,300
Supplies	92,407	118,600	126,700
Interfund/Dept Charges	18,000	17,700	15,800
<b>TOTAL</b>	<b>\$ 2,638,925</b>	<b>\$ 2,712,000</b>	<b>\$ 3,079,200</b>



## Budget Summary | Board of Equalization

### Department Description and Information

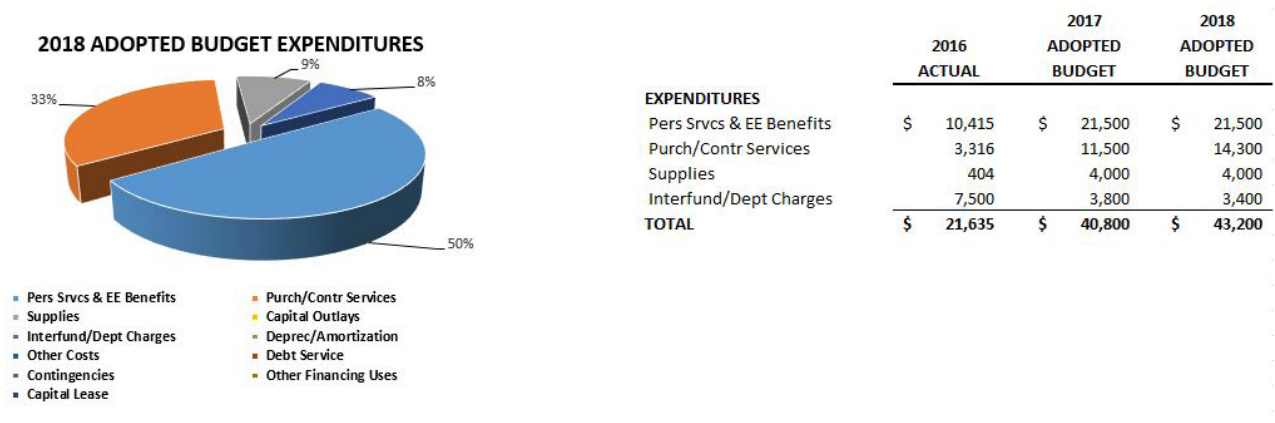
The Board of Equalization is comprised of local citizens that are property owners appointed by the Grand Jury of Forsyth County.

### Mission

The Board is charged by the O.C.G.A. 48-5-311 to hear appeals of property tax matters.

### Goals and Objectives

**Goal #1: Improve the taxpayer experience, maximize voluntary compliance and investing a skilled, motivated and diverse workforce.**



## Budget Summary | District Attorney's Office

### Department Description and Information

The obligations and duties of the district attorney are outlined in the Georgia Constitution, Art. VI, Section VIII, para. 1 and O.C.G.A. Section 15-18-6.

### Mission

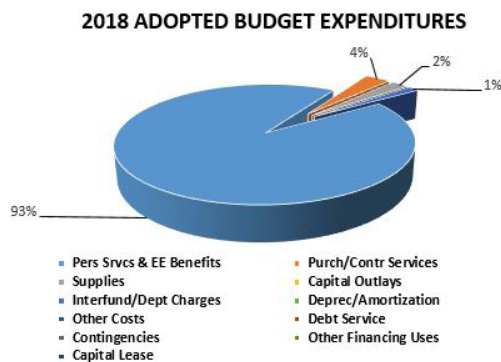
The Mission of the District Attorney is to represent the State of Georgia in the Bell-Forsyth Judicial Circuit as mandated by the Constitution of the State and numerous statutes of the Office Code of Georgia including both criminal and civil court appearances.

### Goals and Objectives

**Goal #1:** Provide effective prosecution in all courts in order to efficiently move the dockets while ensuring justice.

**Goal #2:** Improve prosecution in services, in order to ensure justice.

**Goal #3:** Increase services to victims of family violence, in order to enhance education and protection of the public.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Miscellaneous Revenue	\$ 9,138	\$ 4,000	\$ 4,000
<b>TOTAL</b>	<b>\$ 9,138</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 794,976	\$ 797,400	\$ 835,300
Purch/Contr Services	32,063	35,800	30,700
Supplies	22,508	17,700	20,600
Interfund/Dept Charges	14,000	13,800	12,200
<b>TOTAL</b>	<b>\$ 863,547</b>	<b>\$ 864,700</b>	<b>\$ 898,800</b>

## ***Budget Summary | State Court Judge***

### **Department Description and Information**

The State Court of the Bell-Forsyth Judicial Circuit exercises jurisdiction over all misdemeanor violations, including traffic offenses; and all civil actions regardless of amount claimed, unless the Superior Court has exclusive jurisdiction. The State Court is authorized to hear applications for search and arrest warrants and can hold preliminary hearings.

In addition, the State Court has constitutional authority to review lower court decisions as provided by statute. The Forsyth County State Court is a trial court with limited jurisdiction covering misdemeanors and traffic cases, and any civil actions where the Superior Court does not have exclusive jurisdiction.

### **Mission**

The mission of the Forsyth County State Court is to provide the public with a judicial forum for the just and timely resolution of disputes. It is inherent in this obligation to ensure that court users have ease of access to court-related information processes. It is the responsibility of all court system personnel to fulfill the public's right to fair and efficient justice with dignity, professionalism, and courtesy.

### **Goals and Objectives**

**Goal #1: Balance the rights and interests of individual litigants, the limited resources of the judicial branch, and a realistic assessment of the capabilities of other participants in the justice system, and the interests of the citizens of the state in having an effective, fair, and efficient system of justice.**

- The disposition of all cases will be expedited and in a manner consistent with fairness to all parties.
- The uncertainties associated with processing cases will be minimized.
- Communicate court purposes, objectives, and budget needs clearly and compellingly.

**Goal #2: Ensure the effective and continuous evaluation of case flow throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest and to build support for the implementation and management of change.**

- Expand the use of metrics to support the dynamic deployment of court resources.
- Create an additional layer of granularity for case processing statistics to provide efficient and prompt feedback to judicial officers and support judge-driven case management.

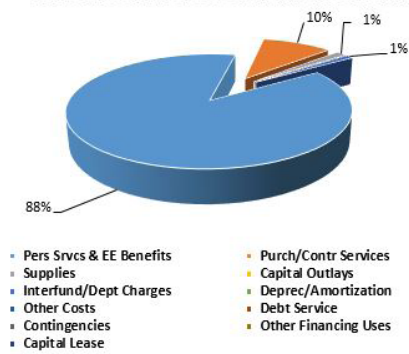
**Goal #3: Prioritize and manage competing demands on existing court resources in ways that deliver justice and service and build credibility, both internally and externally.**

- Communicate court purposes, objectives, and budget needs clearly and compellingly.
- Ensure judicial independence and essential court functions while constructively negotiating with executive and legislative leaders and staff.
- Link resource allocations and requests to fundamental court purposes.



## Budget Summary | State Court Judge

**2018 ADOPTED BUDGET EXPENDITURES**



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 142,000	\$ 166,800	\$ 166,100
Fines & Forfeitures	1,642,021	1,641,100	1,642,000
<b>TOTAL</b>	<b>\$ 1,784,021</b>	<b>\$ 1,807,900</b>	<b>\$ 1,808,100</b>

### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 787,087	\$ 830,700	\$ 884,800
Purch/Contr Services	90,332	107,900	101,300
Supplies	17,857	13,800	14,700
Capital Outlays	2,344	-	-
Interfund/Dept Charges	12,000	11,500	10,300
<b>TOTAL</b>	<b>\$ 909,620</b>	<b>\$ 963,900</b>	<b>\$ 1,011,100</b>

## Budget Summary | State Court Solicitor

### Department Description and Information

The Solicitor General's Office is responsible for the prosecution of all misdemeanor, traffic, and county ordinance violation cases in the county.

### Mission

The mission of the Forsyth County Solicitor-General's office is to aggressively prosecute all misdemeanor cases while protecting the victims of crime and keeping them informed about the criminal justice process.

### Goals and Objectives

#### Goal #1: Establish a reputation of tough yet fair prosecution and achieve appropriate level of punishment for the crime committed.

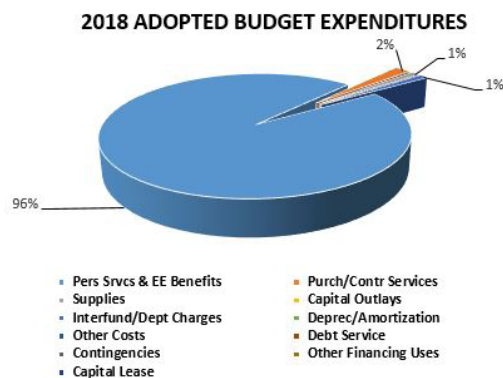
- Retain talented staff who can efficiently and thoroughly build working relationships with external agencies as well as each other to ensure the best possible case outcome.
- Recognize defendants who are in need of one of our accountability courts to assist them in becoming active and successful members of our community.

#### Goal #2: Ensure victim's rights are protected and that all persons involved in the criminal justice process are treated in a professional and courteous manner.

- Work closely with Victim Witness to ensure the victim's wishes are considered.

#### Goal #3: Being fiscally responsible stewards for the citizens of Forsyth County.

- Thoughtfully consider all expenditures and time impact any purchase will have on not only our departmental but also the entire county budget.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 24,330	\$ 15,000	\$ 15,000
Miscellaneous Revenue	16,051	-	50,000
<b>TOTAL</b>	<b>\$ 40,381</b>	<b>\$ 15,000</b>	<b>\$ 65,000</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 1,462,798	\$ 1,519,100	\$ 1,656,400
Purch/Contr Services	21,927	39,900	35,200
Supplies	12,825	20,200	18,900
Capital Outlays	3,435	-	800
Interfund/Dept Charges	15,700	20,700	18,300
<b>TOTAL</b>	<b>\$ 1,516,685</b>	<b>\$ 1,599,900</b>	<b>\$ 1,729,600</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Cases Filed	13,350	14,500	15,000
Cases Disposed	11,900	13,000	13,500

## Budget Summary | Magistrate Court

### Department Description and Information

The Magistrate Court is called the “people’s court” due to the ease of accessibility and varied nature of matters, both civil and criminal. The court has jurisdiction over dispossessory actions, garnishments, and small claims cases in which the plaintiff can seek relief for up to fifteen thousand dollars. The court also supports the Superior and State Courts for Forsyth County by hearing bond, probable cause and domestic violence cases. The Chief Magistrate Judge assists Superior Court with Temporary Protective Orders which is an important item that relates to domestic violence matters.

### Mission

Magistrate Court is a constitutional court vested with civil and criminal jurisdiction, including issuance of arrest warrants and search warrants, first appearance (and bond) hearings, commitment (probable cause) hearings, trial of certain state misdemeanors, trial of county ordinance violations, trial of dispossessory actions, and trial of civil claims under \$15,000, garnishments, and personal property foreclosures. Our mission is to fulfill these duties in a capable manner that is professional, courteous and respectful for the public; to provide access to the courts for individuals with or without attorneys; and to serve as an integral, cooperative part of the local judicial system and government.

### Goals and Objectives

#### Goal #1: Remain within designated budget.

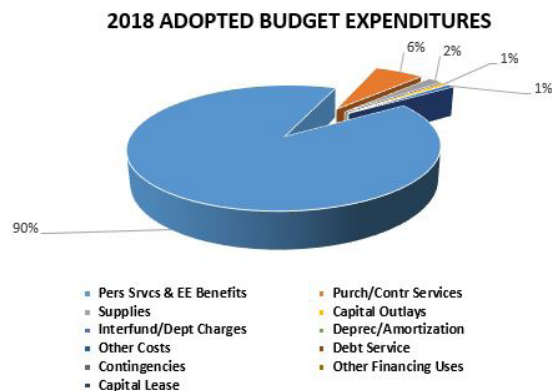
- Perform weekly reviews of all expenditures.

#### Goal #2: Improve the quality and quantity of court related information disseminated to the public.

- Obtain updated information regarding forms and guidelines related to filing documents made available to the general public.

#### Goal #3: Improve the court staff’s knowledge and customer service skills by offering training classes and seminars.

- Provide access for clerks to attend seminars pertaining to customer relations and other related topics offered by ICJE and Career tracks.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Taxes	\$ 1,004	\$ 1,200	\$ 1,200
Charges for Services	619	900	1,000
Fines & Forfeitures	293,986	394,500	394,500
Miscellaneous Revenue	739	1,400	1,400
<b>TOTAL</b>	<b>\$ 296,348</b>	<b>\$ 398,000</b>	<b>\$ 398,100</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 858,850	\$ 948,700	\$ 1,014,200
Purch/Contr Services	47,971	75,400	72,500
Supplies	16,333	19,500	20,700
Capital Outlays	4,275	3,200	7,500
Interfund/Dept Charges	11,000	10,300	9,300
<b>TOTAL</b>	<b>\$ 938,429</b>	<b>\$ 1,057,100</b>	<b>\$ 1,124,200</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Cases Filed, Civil & Criminal	3,634	14,500	4,000
Cases Processed, Civil & Criminal	3,499	13,000	3,500
Fines & Fees Collected & Disbursed	\$522,878	\$790,000	\$555,000



## Budget Summary | Probate Court

### Department Description and Information

The Probate Court has exclusive, original jurisdiction in the probate of wills, administration of estates, appointment of guardians for minors and incapacitated adults, and appointment of conservators for minors and incapacitated adults. The Probate Court issues marriage licenses, firearms applications, birth and death certificates and processes passport applications. The Probate Court of Forsyth County is now an "Article 6" or "expanded jurisdiction" Probate Court. Appeals from the Probate Court of Forsyth County are no longer made to Superior Court, but are made directly to the Georgia Supreme Court or to the Georgia Court of Appeals.

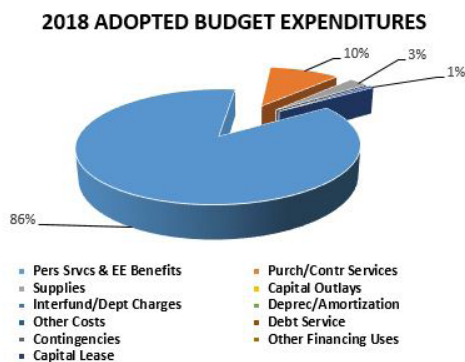
### Mission

Faithfully discharge the duties of the Probate Court of Forsyth County, during my continuation in office, according to law, to the best of my knowledge and ability, without favor or affection to any party, and that I will only receive my legal fees.

### Goals and Objectives

**Goal #1:** Forecast revenues of 2018 for the Probate court based on past revenue.

**Goal #2:** Forecast expenditures of 2018 for the Probate court based on past expenditures.



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Licenses & Permits	\$ 403,332	\$ 430,000	\$ 445,000
Charges for Services	241,148	248,000	245,000
Fines & Forfeitures	83,954	165,000	90,000
Miscellaneous Revenue	72	-	-
<b>TOTAL</b>	<b>\$ 728,506</b>	<b>\$ 843,000</b>	<b>\$ 780,000</b>

#### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 861,754	\$ 1,007,600	\$ 1,060,300
Purch/Contr Services	85,635	120,900	127,100
Supplies	34,722	34,000	34,000
Interfund/Dept Charges	11,700	10,300	9,300
<b>TOTAL</b>	<b>\$ 993,811</b>	<b>\$ 1,172,800</b>	<b>\$ 1,230,700</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Marriage Licenses	\$68,800	\$70,000	\$70,000
Pistol Permits	\$178,800	\$185,000	\$185,000
Passports	\$155,800	\$180,000	\$180,000
Printing & Duplicating Services	\$241,100	\$245,000	\$245,000
Fines & Forfeitures	\$84,000	\$90,000	\$90,000

## ***Budget Summary | Juvenile Court***

### **Department Description and Information**

The state-ordered mandate of Juvenile Courts is to treat and rehabilitate juveniles and their families coming under their designated jurisdiction. The purpose of our Juvenile Court is to protect the well-being of our communities' children, provide guidance and control conducive to child welfare and the best interest of the state, and secure proper care and permanency for children removed from their homes.

### **Mission**

The Juvenile Court is committed to the care, safety and guidance of children; to respectful and just treatment of all involved to the personal development and accountability of children and their families; and to public safety, and to restoration of victims and communities. The exclusive, original jurisdiction of the Juvenile Court extends to delinquent children under the age of 17 and deprived or unruly children under the age of 18. The Juvenile Court has concurrent jurisdiction with Superior Courts in cases involving capital felonies, custody, and child support cases, and in proceedings to terminate parental rights. The Juvenile Court has jurisdiction over minors under the age of 17 who commit traffic violations or are enlisting in the military service, consent to marriage for minors, and cases involving Interstate Compact on juveniles. Juvenile Court also has concurrent jurisdiction with Probate Court to grant permanent letters of guardianship in cases of deprivation.

### **Goals and Objectives**

#### **Goal #1: Provide for the positive development of accountability for juveniles under the court's jurisdiction.**

- Enhance the court's Truancy and Drug Accountability Court Programs through development of community resources and partners.
- Evaluate existing benchmarks, develop and establish improved guidelines for maintaining intended accountability standards.
- Seek out additional grant funding to allow expansion of accountability projects.

#### **Goal #2: Redefine case management procedures to provide for closer supervision and treatment of juveniles in order to attain rehabilitation.**

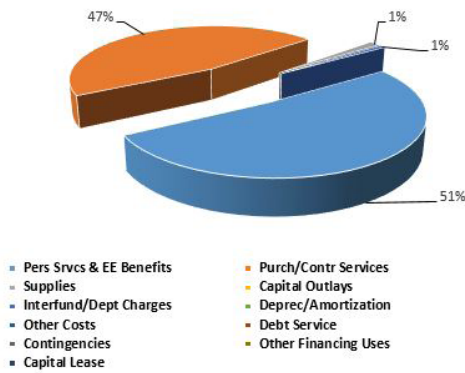
- Provide training for each staff member to ensure proper technical and practical use of case management software, and to ensure the highest standard of customer service possible for the citizens of Forsyth County who may need to come in contact with the Court.
- Reevaluate the court's local rules and procedures for efficiency, effectiveness, and compliance with new state mandates and to uphold the county's mission for its citizenry.
- Maintain monitoring oversight to ensure a high level of personal and professional accountability for each member of the Juvenile Court staff.

#### **Goal #3: Reduce the number of juveniles adjudicated delinquent or dependent by providing early intervention through appropriate diversion related programming, supervision, and counseling as set forth by the Juvenile Code of Georgia.**

- Evaluate existing diversion programs for effectiveness.
- Develop additional diversion programming aimed at early intervention.
- Work with established local partners to provide additional resources for intervention, and diversion.

## Budget Summary | Juvenile Court

### 2018 ADOPTED BUDGET EXPENDITURES



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Intergovern Revenues	\$ 88,434	\$ -	\$ 100,000
Charges for Services	29	2,100	-
Fines & Forfeitures	1,711	-	2,000
Miscellaneous Revenue	5,487	4,000	5,000
<b>TOTAL</b>	<b>\$ 95,661</b>	<b>\$ 6,100</b>	<b>\$ 107,000</b>

### EXPENDITURES

Pers Svcs & EE Benefits	\$ 1,110,178	\$ 1,174,600	\$ 957,300
Purch/Contr Services	774,578	649,000	868,400
Supplies	22,955	26,900	24,600
Capital Outlays	-	29,700	-
Interfund/Dept Charges	16,600	14,500	13,000
<b>TOTAL</b>	<b>\$ 1,924,311</b>	<b>\$ 1,894,700</b>	<b>\$ 1,863,300</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Juvenile Complaints Filed	1,644	1,550	1,500
Cases Closed	44%	65%	70%
Successful Diversionary Cases	366	366	366
Youth Referred to Court Programs	283	300	300
Accountability Court Participants	15	20	20
Youth Successful Completion Court Progr	35%	42%	45%



## ***Budget Summary | Indigent Defense Office***

### **Department Description and Information**

The Bell-Forsyth Judicial Circuit, desiring to establish a just, efficient, and vigorous indigent defender program which meets the requirements of the Georgia Indigent Defense Act of 2003 and the standards for indigent defense promulgated by the Georgia Public Defender Standards Council, has entered an Order, dated August 30, 2005, that replaces the old Tripartite Committee with a newly-constituted Tripartite Committee to govern the indigent defense program for the Bell-Forsyth Judicial Circuit. The newly-constituted Tripartite Committee is authorized and directed to implement all changes reasonably necessary to comply with the requirements of the Georgia Indigent Defense Act of 2003 and the standards for indigent defense promulgated by the Georgia Public Defender Standards Council.

### **Mission**

The mission of the Indigent Defense Department is to establish a just efficient, and vigorous indigent defense program which meets the requirements of the Georgia Indigent Defense Act of 2003 and as specified by the Georgia Public Defender Council for those persons who are not able to afford legal representation.

### **Goals and Objectives**

#### **Goal #1: Remain within designated budget.**

- Perform weekly reviews of all expenditures.
- Process invoices on a weekly basis to keep a realistic track of expenditures.
- Perform weekly review of number of cases where an attorney was appointed, the case type, and expected duration of case.

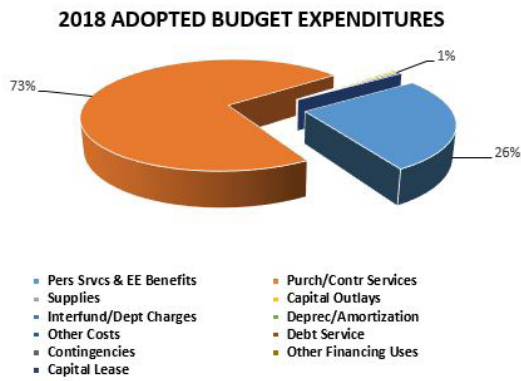
#### **Goal #2: Give individuals, who are charged with criminal offenses and who are requesting an appointed attorney, the opportunity to apply for appointed counsel through a financial application process.**

- Attend each first appearance hearing conducted by the Magistrate Court to give incarcerated individuals the opportunity to apply for appointed counsel.
- Attend each arraignment conducted by Magistrate, State, and Superior Courts to give unrepresented individuals the opportunity to apply for appointed counsel.

#### **Goal #3: Appoint an attorney to qualified individuals.**

- Conduct thorough financial interviews with individuals requesting appointed counsel.
- Thoroughly investigate the financial status of the individuals.
- Make determination of eligibility to receive appointed attorney within 72 hours after completion of financial interview.

## Budget Summary | Indigent Defense Office



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Intergovern Revenues	\$ 207,065	\$ 202,000	\$ 210,000
Charges for Services	42,584	6,500	51,250
Fines & Forfeitures	730	25,600	-
<b>TOTAL</b>	<b>\$ 250,379</b>	<b>\$ 234,100</b>	<b>\$ 261,250</b>

### EXPENDITURES

Pers Svcs & EE Benefits	\$ 372,862	\$ 355,200	\$ 375,100
Purch/Contr Services	844,125	1,049,900	1,049,500
Supplies	2,449	4,000	4,000
Capital Outlays	-	-	6,400
Interfund/Dept Charges	9,900	6,500	5,900
<b>TOTAL</b>	<b>\$ 1,229,336</b>	<b>\$ 1,415,600</b>	<b>\$ 1,440,900</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Attorney's Appointed	641	680	715
Attorney's Appointed by Court Order	155	175	190
Appellate Attorney's Appointed	3	8	14

## Budget Summary | Voter Registrations and Elections

### Department Description and Information

The Voter Registrations and Elections Department is responsible for conducting elections in Forsyth County and registering voters who reside within Forsyth County.

### Mission

The mission of the Voter Registrations and Elections Department is to enable all eligible citizens of Forsyth County to exercise their right to register and vote under the Constitution of the United States; to provide for the security and integrity of all elections in accordance with the Georgia Elections Code and State Election Board Rules; to encourage voter participation; to provide excellent customer service to voters, candidates and the media; and to maintain public confidence through education of the voting process and laws governing elections.

### Goals and Objectives

#### Goal #1: Ensure the 2018 Federal, state and county elections are run securely and with integrity.

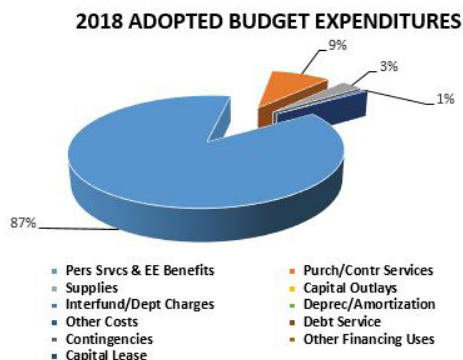
- Preparation for elections will be done early to prevent missing deadlines.
- Registrations will be kept up to date to ensure all voters are registered in their proper precincts voting districts.
- Keep up with ever changing laws that relate to voter registrations and elections.

#### Goal #2: Train all poll officials that will work in the 2018 elections according to law.

- Update and prepare all handout materials and manuals for elections.
- Train and work with new Elections/Training Coordinator.
- Ensure the poll officials are aware of changes in the elections process.

#### Goal #3: Train the new Voter Registration Coordinator and Elections/Training Coordinator to understand and know all jobs in Voter Registrations and Elections.

- Continue to update office and warehouse procedures for reference use by the office staff.
- By cross training in the office personnel, we can be assured that if someone is out of the office, the office will continue to run efficiently.
- Research other county training methods for ideas.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 34,284	\$ -	\$ 5,900
<b>TOTAL</b>	<b>\$ 34,284</b>	<b>\$ -</b>	<b>\$ 5,900</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 893,909	\$ 538,900	\$ 951,300
Purch/Contr Services	54,594	77,000	98,700
Supplies	34,790	13,300	35,300
Interfund/Dept Charges	10,800	7,700	6,900
Contingencies	-	550,000	-
<b>TOTAL</b>	<b>\$ 994,093</b>	<b>\$ 1,186,900</b>	<b>\$ 1,092,200</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Registered Voters	141,588	145,000	155,000



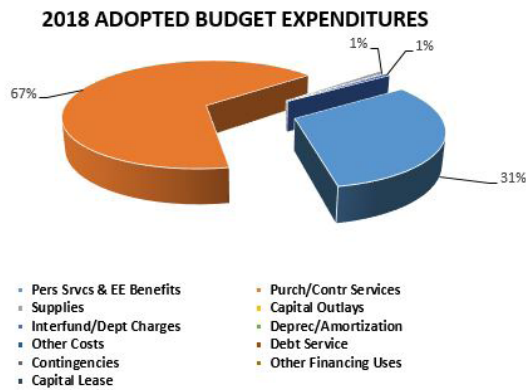
## Budget Summary | Board of Commissioners

### Department Description and Information

The Board of Commissioners is made up of five members, each living in a specific district and elected to serve four-year terms. Each year in January, the five members elect one of their own to serve as chairman of the board for the coming year.

### Mission

The Mission of the Board of Commissioners is to exercise the powers, duties, and responsibilities vested in, and imposed upon it as the duly constituted authority of Forsyth County.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 2,774	\$ 800	\$ 2,200
<b>TOTAL</b>	<b>\$ 2,774</b>	<b>\$ 800</b>	<b>\$ 2,200</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 195,677	\$ 282,000	\$ 273,700
Purch/Contr Services	587,672	539,800	583,700
Supplies	2,509	5,300	7,900
Interfund/Dept Charges	11,600	6,400	5,800
<b>TOTAL</b>	<b>\$ 797,458</b>	<b>\$ 833,500</b>	<b>\$ 871,100</b>

## Budget Summary | District Beautification

### Department Description and Information

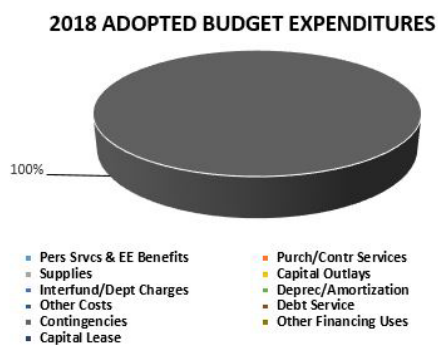
Under the direction of the Forsyth County Board of Commissions, Forsyth County will contract with GDOT, and in partnership with other community stakeholders, for roadway beautification and maintenance initiative at all interchanges along Georgia Highway 400.

### Mission

Public/private initiative to beautify the various interchanges along Georgia 400 in Forsyth County.

### Goals and Objectives

**Goal #1: Beautification of the rights of way and medians along Georgia Highway 400.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Other Financing Sources	\$ -	\$ 250,000	\$ 410,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 410,000</b>
<b>EXPENDITURES</b>			
Purch/Contr Services	\$ 42,655	\$ -	\$ -
Contingencies	-	500,000	660,000
<b>TOTAL</b>	<b>\$ 42,655</b>	<b>\$ 500,000</b>	<b>\$ 660,000</b>

## Budget Summary | Administration

### Department Description and Information

Administration oversees the day-to-day operations of the county while enforcing all policies set by the Board of Commissioners. Administration strives to provide support to the Board of Commissioners, staff and the citizens of the county in a professional, efficient, and courteous manner.

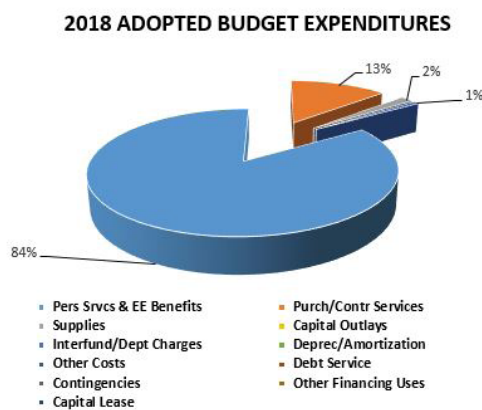
### Mission

Forsyth County operates under a commission and County Manager form of government to provide support and guidance to the Board of Commissioners, staff and citizens of the county in a professional, efficient and courteous manner.

### Goals and Objectives

#### Goal #1: Develop a list of desired goals and objectives and issues of concern as determined by the Board of Commissioners.

- Identify issues of importance to the BOC.
- Identify a strategy to address the issues.
- Develop a funding plan to implement agreed upon goals and objectives and address issues of concern.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ -	\$ 500	\$ 500
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 794,269	\$ 978,900	\$ 1,039,900
Purch/Contr Services	22,249	160,700	161,000
Supplies	33,361	7,900	20,400
Capital Outlays	47,313	-	-
Interfund/Dept Charges	13,400	9,500	8,600
<b>TOTAL</b>	<b>\$ 910,592</b>	<b>\$ 1,157,000</b>	<b>\$ 1,229,900</b>



## ***Budget Summary | Code Enforcement***

### **Department Description and Information**

The goal of the Code Enforcement Department is compliance before citation by encouraging our citizens to participate in keeping our community a safe and clean place to live, work and play by obeying codes and reporting possible violations.

### **Mission**

The mission of Forsyth County Code Enforcement is to develop partnerships with our citizens and those who conduct business in Forsyth County, to preserve and improve quality of life issues by providing Forsyth County with a safe, healthy and quality environment.

### **Goals and Objectives**

#### **Goal #1: Provide fair and consistent enforcement of county codes and regulations.**

- Respond to citizen's complaints in a timely and appropriate manner.
- Conduct consistent proactive patrols of neighborhoods, subdivisions, business locations and county parks identifying code violations and obtaining timely compliance.
- Conduct follow-up site visits and maintain contact with violators and concerned citizens to continuously improve the county's appearance through education and communication to achieve voluntary code compliance and increase community and neighborhood pride.

#### **Goal #2: Provide our citizens and visitors with a safe, clean and enjoyable park experience.**

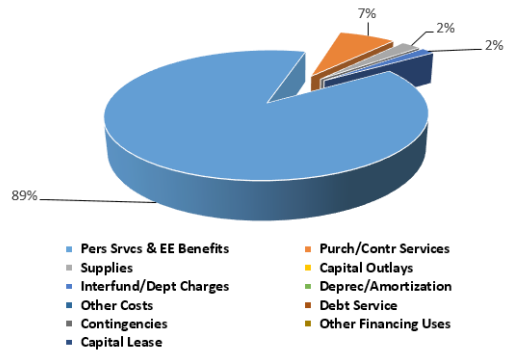
- Continue to increase park ranger visibility within the park boundaries through increased patrols to include vehicle patrol, bike patrol and foot patrol.
- Continue to provide positive communication between park users and park rangers through educational opportunities to decrease park code violations.
- Continue to establish new working relationships and maintain established relationships with other departments, staff and agencies.

#### **Goal #3: Increase citizen awareness of county codes.**

- Increase public outreach and personal interaction regarding current codes and compliance requirements.
- Attend public and community meetings and provide appropriate code compliance information.
- Maintain a positive working relationship with other departments and agencies. Assist these department and agencies with code compliance issues.

## Budget Summary | Code Enforcement

2018 ADOPTED BUDGET EXPENDITURES



### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 694,088	\$ 738,100	\$ 796,500
Purch/Contr Services	29,239	47,900	65,100
Supplies	19,318	23,600	22,100
Capital Outlays	-	23,000	-
Interfund/Dept Charges	19,200	17,600	15,500
<b>TOTAL</b>	<b>\$ 761,845</b>	<b>\$ 850,200</b>	<b>\$ 899,200</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
<b>Park Ranger Activity</b>			
Total Park Code Violations - LOS demand ir	175	213	219
Assigned Zone Patrol Hours	N/A	80	120
Noncompliant Code Violation			
Cases Open (days)	38	35	30

### Department Description and Information

The Finance Department administers the County Budget, Treasury, Accounting and Internal Audit, assuring compliance with all federal, state and local laws. The department provides financial support to all county departments in the implementation of goals/objectives established by the Board of Commissioners; advises county officials on debt matters, accounting issues, and other financial matters; analyzes financial data; and makes recommendations to assist county management in making financial decisions.

### Mission

Forsyth County Finance Department's mission is to be the centralized focal point for overseeing financial programs/activities, providing financial leadership and expertise to county managers, and interpreting county goals/policies.

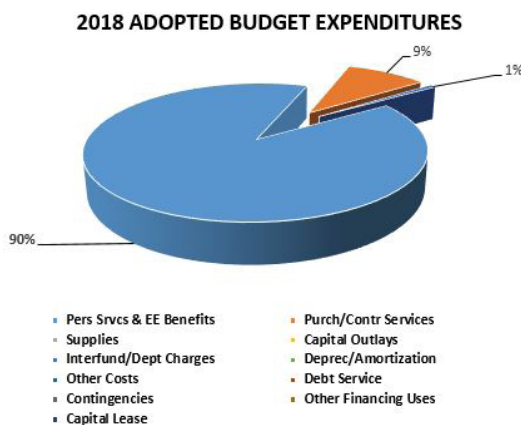
### Goals and Objectives

#### Goal #1: Provide accurate, complete, and timely recording and reporting for all county finances.

- Provide regular internal reporting system to include monthly financials, budget vs. actual, bond, SPLOST, impact fee, LOST, and grant reports; plus, additional historical and projection data added to the above for mid-year reports.
- Reduce the number of findings and audit adjustments to -0- in the Comprehensive Annual Financial Report (CAFR).

#### Goal #2: Maximize investment earnings on available county funds while maintaining liquidity and safety (protecting principal).

- Monitor cash flow to identify funds available for investing.
- Pursue investment opportunities to increase total earnings return.
- Improve or maintain ROI or invested funds by 50 to 75 bps vs. Georgia Fund 1.



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Taxes	\$ 3,238	\$ -	\$ 3,000
Miscellaneous Revenue	50	-	-
<b>TOTAL</b>	<b>\$ 3,288</b>	<b>\$ -</b>	<b>\$ 3,000</b>

#### EXPENDITURES

Pers Srvcs & EE Benefits	\$ 1,051,122	\$ 1,154,400	\$ 1,220,200
Purch/Contr Services	157,771	122,200	124,600
Supplies	3,357	5,300	4,300
Capital Outlays	14,279	-	1,800
Interfund/Dept Charges	14,000	10,600	9,500
<b>TOTAL</b>	<b>\$ 1,240,529</b>	<b>\$ 1,292,500</b>	<b>\$ 1,360,400</b>



## ***Budget Summary | Procurement***

### **Department Description and Information**

The Procurement Department has been established to administer the procurement process on behalf of the county. Its responsibilities include: obtain in a cost effective and responsive manner the materials, equipment, services, and construction required for county departments in order for those departments to better serve Forsyth County's residents and businesses; provide increased economy in procurement activities, maximize to the fullest extent possible the purchasing value of public funds; make every effort to enhance the county's reputation of progressive and business integrity and fairness and equity to all vendors; provide safeguards to the maintenance of a procurement system of quality and integrity and foster effective broad-based competition.

### **Mission**

Forsyth County Procurement Department works to maximize the purchasing value of public funds, to provide safeguards for maintaining a procurement system of quality and integrity, to provide for fair and equitable treatment of all persons involved in public procurement, and to provide the highest level of customer service for county departments and offices.

### **Goals and Objectives**

#### **Goal #1: Procure goods and services for the department/offices, ensuring it is the right material, quantity, time, place, source, service and price.**

- Work with departments/offices to verify actual needs (cost avoidance).
- Monitor contracts closely and maintain records of performance.
- Initiate round table discussions with departments in regards to their procurement needs, upcoming projects, and continue to evaluate policies and procedures.

#### **Goal #2: Foster open and fair competition with suppliers.**

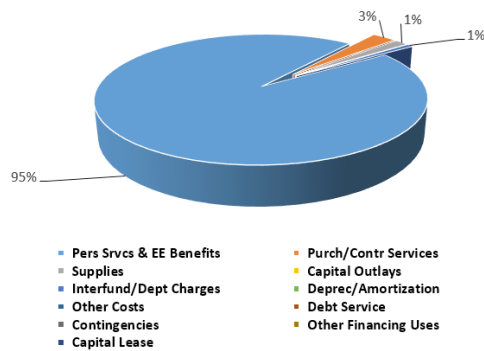
- Implement a lock box system to accept sealed bids electronically, saves time for suppliers/contractors and also assists them to ensure they are submitting a responsive bid.
- Work with surrounding counties/municipalities to develop cooperative purchasing.
- Send correspondence to suppliers in regards to Commodity Codes and how they can be notified of solicitations.

#### **Goal #3: Enhance training opportunities for procurement staff and for county personnel.**

- Hold MUNIS training for county personnel.
- Send staff to appropriate classes for procurement and leadership.
- Have team building exercises 2 times per year.

## Budget Summary | Procurement

2018 ADOPTED BUDGET EXPENDITURES



### REVENUES

Charges for Services

**TOTAL**

### EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

**TOTAL**

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 12,110	\$ 4,000	\$ 4,000
<b>TOTAL</b>	<b>\$ 12,110</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
Pers Srvcs & EE Benefits	\$ 590,293	\$ 615,000	\$ 823,500
Purch/Contr Services	12,248	24,100	25,000
Supplies	7,508	6,900	13,600
Interfund/Dept Charges	9,200	7,000	6,300
<b>TOTAL</b>	<b>\$ 619,249</b>	<b>\$ 653,000</b>	<b>\$ 868,400</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Formal Solicitations Issued	8	10	10
P-Card Spending	\$3.9M	\$10.1M	\$10.4M

## Budget Summary | Payroll Services

### Department Description and Information

The Payroll Department is responsible for 1) balancing and reconciling payroll data and depositing and reporting taxes calculates wage deductions; 2) record keeping and verifying the reliability of pay data; 3) delivers payroll checks, maintains compliance with tax laws; and 4) records paperwork for new hires and edits existing employee files. Payroll professionals are also responsible for calculating reimbursements, bonuses, overtime and holiday pay.

### Mission

The mission of the Payroll Department is to provide accurate and timely compensation to Forsyth County Government employees in an efficient and cost effective manner while ensuring compliance with all federal, state and local laws and regulations. The Payroll Department strives to provide the highest level of service, exceptional levels of customer service with maximum reliability, responsiveness and assurance.

### Goals and Objectives

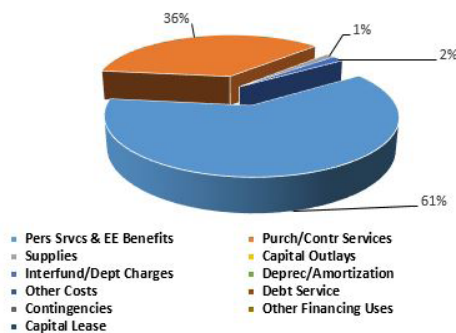
#### Goal #1: Convert 65% of employees to utilize on-line payroll statements on a regular basis.

- Roll out continuous campaigning to employees regarding electronic on-line services: (1) intranet announcements and instructions, and (2) email communications and instructions.
- Distribute printed info as an attachment promoting on-line service to those still receiving written pay-stubs.

#### Goal #2: Finalize MUNIS manual for payroll-related entries and processing.

- Document/publish data entry procedures and work-flow for new hires, changes, and terminations.
- Document/publish Payroll processing steps for the bi-weekly and monthly payrolls.
- Document/publish reporting requirements for weekly, monthly, quarterly, and specified agencies.

2018 ADOPTED BUDGET EXPENDITURES



#### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 142,841	\$ 146,500	\$ 156,400
Purch/Contr Services	76,994	89,100	91,400
Supplies	548	3,200	3,200
Interfund/Dept Charges	8,300	4,500	4,100
<b>TOTAL</b>	<b>\$ 228,683</b>	<b>\$ 243,300</b>	<b>\$ 255,100</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Pays Issued	40,144	38,700	39,000
Manual Checks Issued	2	10	10
Average Number Payroll Items Processed	1,033	975	1,000



## ***Budget Summary | Information Systems & Technology***

### **Department Description and Information**

The IS&T Department provides technical applications support to the County government in its mission critical and non-mission critical administrative application systems, in keeping with the County's mission of providing quality services to the citizens of Forsyth County, and provides state-of-the-art technologies and support for an increasingly complex environment. We are consistently evaluating new technology-based services and their ability to enhance existing County processes and services to the constituents.

### **Mission**

The IS&T team provides secure, reliable and efficient technology solutions and services to the departments, offices and citizens of Forsyth County.

### **Goals and Objectives**

#### **Goal #1: Develop and maintain a secure computing environment.**

- Meet all 20 Computer Security Controls as defined by the SANS Institute.
- Establish an annual computer security awareness program for all county employees.
- Establish Internal controls around secure coding techniques and equipment hardening standards for all application development and production equipment within the county.

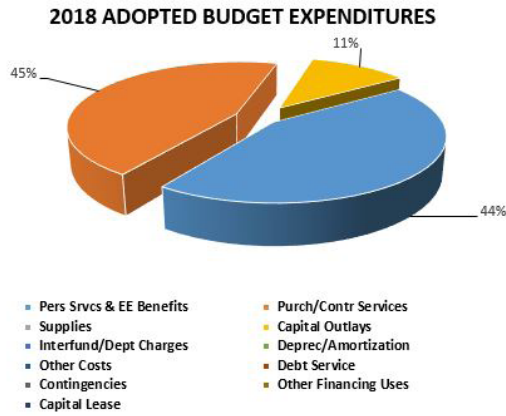
#### **Goal #2: Enable data driven decision making for the county through simplified access to systems and data.**

- Promote the sharing of data through automation (integration) of key inter departmental systems.
- Reduce the number of applications we have supporting the business and leverage existing core systems. In addition, reduce the reliance upon spreadsheets and manual systems to promote improved data accuracy and availability.
- Provide simplified access to accurate data across departments and operations to promote quicker access to higher quality data.

#### **Goal #3: Leverage cloud based services for established computing platforms and to leverage new forms of technology services to promote efficiency and increased collaboration throughout the county.**

- Migrate Email and Calendaring services to Office 365.
- Leverage Skype for business to improve communication flows within the county.
- Reduce capital projection for future years through reduced infrastructure needs as a result of moving to the cloud.

## Budget Summary | Information Systems & Technology



### REVENUES

Miscellaneous Revenue	\$ 219	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 219</b>	<b>\$ -</b>	<b>\$ -</b>

### EXPENDITURES

Pers Srvcs & EE Benefits	\$ 1,756,241	\$ 1,808,000	\$ 1,995,800
Purch/Contr Services	1,702,432	1,990,900	2,029,100
Supplies	9,129	17,900	11,500
Capital Outlays	110,914	461,200	501,000
Interfund/Dept Charges	18,900	16,700	14,900
Debt Service	42,982	-	-
<b>TOTAL</b>	<b>\$ 3,640,598</b>	<b>\$ 4,294,700</b>	<b>\$ 4,552,300</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Conversion to Office 365	0	0	1,200
Reduction of Applications	0	0	6
Compliance of Computer Security Contrc	0	0	20

## Budget Summary | Geographic Information Systems

### Department Description and Information

Forsyth County Geographic Information Services is responsible for managing and coordinating geospatial data resources and technology, and to provide geographic situational awareness during a natural disaster. GIS strives to establish a foundation of geographic information to support community decision making, and by developing an enterprise GIS program that will allow Forsyth County to study existing business processes and re-engineer existing work-flow to create a more efficient and effective operating government via the integration of spatial technologies.

### Mission

The mission of Geographic Information Services is to work in affiliation with county departments to provide accurate, consistent, accessible, affordable, and comprehensive GIS data infrastructure and GIS services to support the unique business needs of Forsyth County and the citizens we serve.

### Goals and Objectives

#### Goal #1: Standardization of processes, technical platforms, and data governance.

- Create and implement standards for data collection, data creation, and request for support.
- Work with IS&T to align best practices with available technology including tablets, servers, hardware, web platforms and security.
- Implement standards for QA/QC to include documentation for work-flows and the data review process.

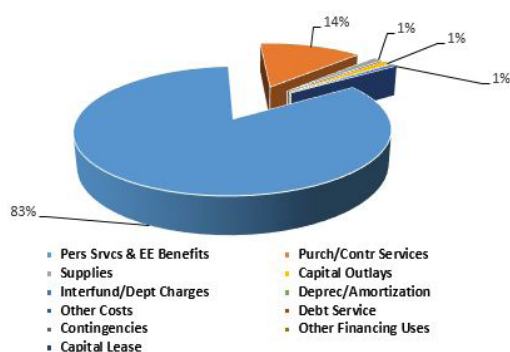
#### Goal #2: Provide users with easily accessible information in a common format.

- Establish efficient and reliable county-wide access to geospatial data.
- Promote and guide the implementation of web based applications that facilitate access to geographic information.
- Improve public access to online government services through GIS technology.

#### Goal #3: Integration of GIS with other core business processes.

- Identify opportunities to improve GIS integration with other county systems and work-flows.
- Promote GIS involvement in the RFP process for new software and systems.

2018 ADOPTED BUDGET EXPENDITURES



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 32,529	\$ 15,800	\$ 15,800
<b>TOTAL</b>	<b>\$ 32,529</b>	<b>\$ 15,800</b>	<b>\$ 15,800</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 904,258	\$ 987,600	\$ 1,048,600
Purch/Contr Services	143,258	157,300	169,500
Supplies	12,607	12,500	15,600
Capital Outlays	2,863	45,500	14,300
Interfund/Dept Charges	11,600	9,500	8,500
<b>TOTAL</b>	<b>\$ 1,074,586</b>	<b>\$ 1,212,400</b>	<b>\$ 1,256,500</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Features collected by GPS	4,326	12,000	12,600



## ***Budget Summary | Personnel Services***

### **Department Description and Information**

Forsyth County Personnel Services provides a wide scope of human resource services and programs to the employees of Forsyth County Government with the purpose to enhance the delivery of local governmental services to the citizens of the county.

### **Mission**

Personnel Services provides a wide scope of human resource services and programs to the employees of Forsyth County government with the purpose to enhance the delivery of local governmental services to the citizens of the county. Personnel Services strives to provide programs and services expediently with efficiency, professionalism and the highest level of customer service.

### **Goals and Objectives**

#### **Goal #1: Roll-out and/or enhance employee and departmental "self-service" of the Munis HR module.**

- Establish formal and on-line training to utilize in 2019 budget process.
- Incorporate training for self-service for current and new managers, department heads and elected officials.
- Employee self-service to be provided to all employees (as applicable) by end of 2018.

#### **Goal #2: Issue full revised Forsyth County Employee Handbook.**

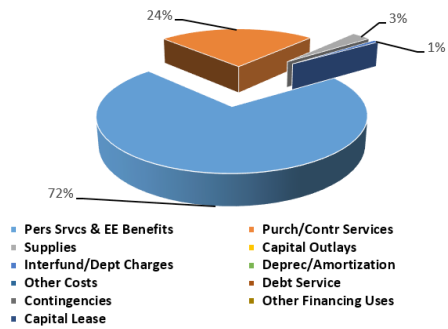
- Complete final revisions of handbook.
- Obtain BOC approval and adoption through a special work session or a series of work sessions.
- Distribute adopted handbook with electronic signature acknowledgment when possible to assure all employees have provided signed acknowledgment of receipt for the file.

#### **Goal #3: Incorporate expansion of recruiting methods and sites.**

- Recruiting Specialist to focus efforts in various media sites or venues that can interface with a viable application process for those hard to fill positions.
- Management to continually explore the most current media or professional sites to establish best method to attract most viable candidates.
- Distribute adopted handbook with electronic signature acknowledgment when possible to assure all employees have provided signed acknowledgment of receipt for the file.

## Budget Summary | Personnel Services

### 2018 ADOPTED BUDGET EXPENDITURES



### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 533,971	\$ 600,500	\$ 592,200
Purch/Contr Services	281,966	187,800	198,900
Supplies	18,818	20,500	24,600
Interfund/Dept Charges	9,400	7,400	6,600
<b>TOTAL</b>	<b>\$ 844,155</b>	<b>\$ 816,200</b>	<b>\$ 822,300</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Applications Received & Processed	8,016	8,800	9,000
Annual Attrition Rate	9.8%	7.8%	7.5%
Total County Employees	1,726	1,656	
Applications Received (Electronic)	438	679	

## Budget Summary | Tax Commissioner's Office

### Department Description and Information

The Tax Commissioner is responsible for collecting property taxes, billing, accounting and disbursements of property taxes that are assessed on real estate, personal property, public utilities, timber and ad valorem taxes on motor vehicles and mobile homes. These collections are disbursed to state, county, school and city governing authorities. As a tag agent for the State of Georgia, the Tax Commissioner is also responsible for the collection of all taxes, and tag fees for motor vehicles applicable under the Georgia Code. The Tax Commissioner enforces all regulations mandated by the state.

### Mission

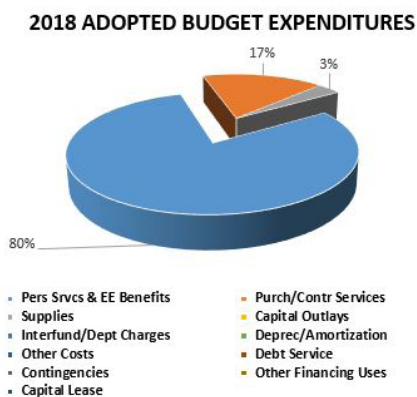
The mission of the Tax Commissioner's Office is to collect and disburse all taxes and fees due the state, county, and schools in a timely manner, and to provide residents quality customer service by applying Georgia laws with integrity and fairness.

### Goals and Objectives

**Goal #1: Process 2% more vehicle tags (based on growth) with the same quality of service.**

**Goal #2: Process 1% more property tax parcels based on the growth of the county with the same quality of service.**

**Goal #3: Reduce the delinquent taxes by 1%.**



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Taxes	\$ 81,624	\$ 170,000	\$ 135,000
Charges for Services	5,716,390	5,396,000	5,680,000
<b>TOTAL</b>	<b>\$ 5,798,014</b>	<b>\$ 5,566,000</b>	<b>\$ 5,815,000</b>

#### EXPENDITURES

Pers Svcs & EE Benefits	\$ 2,745,359	\$ 3,037,800	\$ 3,101,800
Purch/Contr Services	447,241	642,100	654,300
Supplies	218,567	111,400	108,100
Capital Outlays	83,219	-	-
Interfund/Dept Charges	22,000	24,800	22,000
<b>TOTAL</b>	<b>\$ 3,516,386</b>	<b>\$ 3,816,100</b>	<b>\$ 3,886,200</b>

Performance Measures	FY 15 Actual	FY 16 Actual	FY 17 Actual
Property Tax Bills	93,867	96,778	99,325
Property Tax Transactions	156,644	172,681	176,431
Motor Vehicle Transactions	284,245	299,239	310,410
Adjusted Tax Digest(All Authorities)	\$236M	\$254M	\$288M
Collected	99.9%	99.7%	98.1%
Delinquent Taxes	\$8.0M	\$9.9M	\$6.4M



## ***Budget Summary | Tax Assessor's Office***

### **Department Description and Information**

The Forsyth County Tax Assessor's Office is committed to providing the highest level of customer service to all residents and customers requiring our assistance. Our responsibilities are to discover, list, value, and maintain countywide uniformity of property within the confines of Forsyth County, ensuring that state laws and regulations are adhered to; and to apply and oversee the appeal process as provided by state law.

### **Mission**

The mission of the Forsyth County's Tax Assessor's Office is to produce an annual tax digest that conforms to the requirements of Georgia Law and the Rules and Regulations of the Department of Revenue. The Board of Assessors is responsible for discovering and determining what real and personal property is subject to taxation in Forsyth County, estimating the fair market value of said property and the administration of the various types of homestead and all other property tax exemptions.

### **Goals and Objectives**

#### **Goal #1: Produce the tax digest timely.**

- Process and review all tax returns and homestead exemptions by April 28, 2018.
- Mail annual assessment notices by May 18, 2018.
- Process the appeals efficiently to achieve an appeal level which gives the Board of Commissioners and School Board accurate estimates of the revenue base from the tax digest that are acceptable for budget and millage rate advertisement.

#### **Goal #2: Measure, list and value all real and personal property for the 2018 tax digest and assertively defend values placed on the 2018 tax digest.**

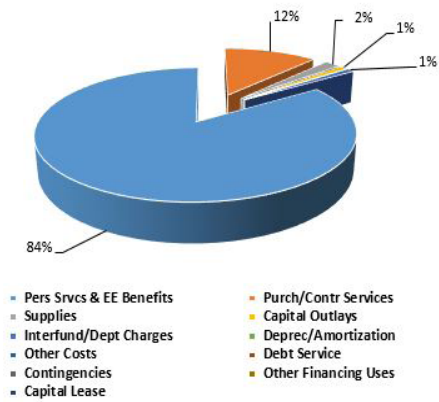
- Have the appraisal staff in the field November 1st through January 31st to achieve this task. Prepare and present documentation at Board of Assessors meetings and Board of Equalization hearings for the values established.
- Adjust computer tables for current values by March 30, 2018. Research and prepare any necessary Superior Court cases for proposed settlement or defense in court.
- Review all personal property returns and worked by June 1, 2018. Prepare statistical analysis and documentation required by the Georgia Department of Revenue for successful digest submission and approval.

#### **Goal #3: Continue a Personal Property Auditing Program through outside vendor.**

- Audit personal property accounts to assure accuracy of reports by taxpayers.
- Discover unreported assets to Forsyth County.
- Better maintain uniformity between types of businesses reporting.

## Budget Summary | Tax Assessor's Office

### 2018 ADOPTED BUDGET EXPENDITURES



#### REVENUES

Charges for Services

TOTAL

#### EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Capital Outlays

Interfund/Dept Charges

TOTAL

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 318	\$ -	\$ -
TOTAL	\$ 318	\$ -	\$ -
Pers Srvcs & EE Benefits	\$ 2,292,161	\$ 2,375,300	\$ 2,535,000
Purch/Contr Services	261,539	370,400	358,600
Supplies	38,926	50,900	59,400
Capital Outlays	61,037	44,800	25,000
Interfund/Dept Charges	31,200	31,600	27,700
TOTAL	\$ 2,684,863	\$ 2,873,000	\$ 3,005,700

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Real Property Returns	100	47	75
New Construction Data Collection	7,227	6,580	7,238
Personal Property Accounts	8,748	9,622	10,585
Review Properties-1/3 of County	28,131	29,540	31,015
Appeals to Process	2,188	2,410	2,600
Mobile Homes Valued	2,603	2,655	2,708
Sketch Verification Review	N/A	100,000	175,000
Personal Property Audits	7,227	6,580	7,238
Homestead Application	5,420	5,975	6,560
Deeds Process & Sale Review	22,005	12,040	15,000
Annual Assessment Notices	99,023	103,975	109,175

## Budget Summary | Training & Development

### Department Description and Information

The Training & Development Department of Forsyth County provides training and development for staff that conveys relevant and useful information that informs county employees and helps to develop skills and behaviors that can be transferred back to the workplace as well as helping employees to identify effective strategies for improving job performance.

### Mission

The Training & Development Department of Forsyth County provides training and development staff to promote and support employee development and organizational effectiveness by providing high-quality educational training programs. Trainings are designed to meet individual, group or departmental and institutional needs and objectives. We strive to enhance individual learning and development as the means for creating a better workplace environment throughout the county.

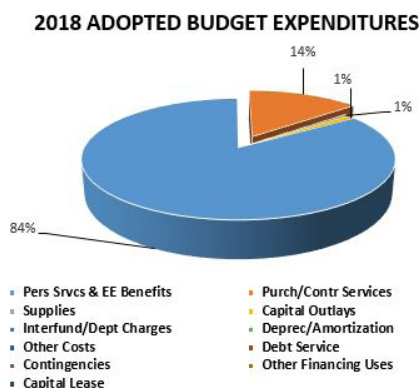
### Goals and Objectives

**Goal #1: Provide quality, cost-effective training designed to increase individual and organizational productivity and enrichment.**

- Provide development opportunities that enhance knowledge, develop skills and enrich the county employees.
- Provide individuals with the tools to respond effectively to customer needs as well as current and future demands for service.
- Promote, support and leverage technology resources and tools to improve and enhance work-flow efficiency and improve customer service.

**Goal #2: Create, promote and foster an environment that values development, diversity, and growth opportunities for all county employees.**

**Goal #3: Provide ongoing leadership and support to the county's succession efforts.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ -	\$ 92,000	\$ 110,200
Purch/Contr Services	188	18,500	18,500
Supplies	-	800	800
Capital Outlays	-	1,100	1,100
Interfund/Dept Charges	-	100	100
TOTAL	\$ 188	\$ 112,500	\$ 130,700



## Budget Summary | Communications

### Department Description and Information

As the centralized communications arm of the county government, the Department of Communications works to inform about the many programs, services and amenities provided by the County. The department's functions include media relations; operation of the county's 24-hour government cable channel; print and digital publications; maintenance of the county website, Intranet and social media; branding; photography; and event planning.

### Mission

The Forsyth County Department of Communications serves as a county information resource for the community, elected officials, employees and the media by providing professional assistance with a commitment to accuracy and integrity.

### Goals and Objectives

#### Goal #1: Enhance external communications.

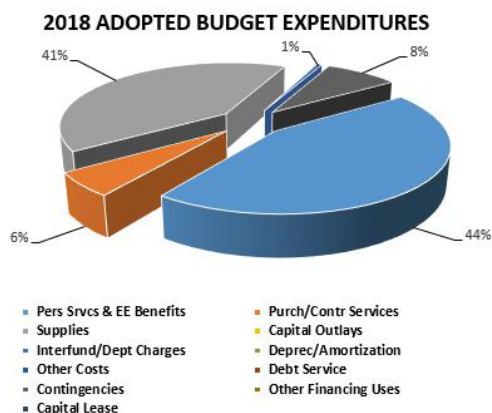
- Explore the options for enhancing the automated emails sent to the website subscription list.
- Increase readership of the county newsletter by potentially reformatting it (possibly by utilizing the same functionality in Objective 1, for building and sending out the newsletter).

#### Goal #2: Make improvements to existing video production equipment in order to enhance efficiency and quality.

- Begin process of refurbishment of control room video systems and equipment in Commissioners' Meeting Room.
- Explore the possible use of a drone camera and the needed related licenses, etc.

#### Goal #3: Continue to build upon the effectiveness of the county website to further its success as the county's primary communications tool.

- Work with IS&T to continually enhance functionality of the site and continue to drive the site to a more visual-based format.
- Socialize the website in order to increase the reach of the information posted on it.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Taxes	\$ 90,022	\$ 80,000	\$ 80,000
Charges for Services	865	400	400
Other Financing Sources	-	273,900	350,600
<b>TOTAL</b>	<b>\$ 90,887</b>	<b>\$ 354,300</b>	<b>\$ 431,000</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 314,440	\$ 360,700	\$ 400,000
Purch/Contr Services	38,455	52,200	51,300
Supplies	12,092	364,400	369,800
Capital Outlays	16,827	8,600	-
Interfund/Dept Charges	9,200	6,000	5,400
Contingencies	-	-	76,700
<b>TOTAL</b>	<b>\$ 391,014</b>	<b>\$ 791,900</b>	<b>\$ 903,200</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Press Releases Issued	95	100	100
Media Coverage from Press Releases	352	360	370
Video Productions	166	170	174
Bulletins Created and Aired	518	520	525
Posts on County Facebook Page	198	210	220
Page Likes on County Facebook Page	4,065	5,000	5,900

## ***Budget Summary | Planning & Community Development***

### **Planning & Community Development - Administration**

#### **Department Description and Information**

The Building Permit Division is responsible for processing all building permits.

#### **Mission**

Our mission as the Building Permit Division is to provide excellent customer service to our current and future citizens of Forsyth County. We are committed to treating our customers with courtesy and professionalism, being resourceful, and providing thorough and accurate information. We continue to find ways to make our customer's visit to our department a pleasurable one.

#### **Goals and Objectives**

##### **Goal #1: New computer software.**

- Submit permit applications on line.
- Accept payments on line.

##### **Goal #2: Enhance customer service.**

- Simplify our processes and forms.
- Lessening customer's wait time.

### **Planning & Community Development - Inspection**

#### **Department Description and Information**

Inspection Division is responsible for scheduling inspections and enforcement of building codes.

#### **Mission**

Planning and Community Development's Inspections Division's mission is to enforce mandatory state building codes, thereby ensuring safe and structurally sound construction on residential and commercial buildings. We strive to provide quality service to citizens and the business community of Forsyth County through innovation, continuous improvement and a commitment to customer service.

#### **Goals and Objectives**

##### **Goal #1: Process special inspection reports required on commercial buildings.**

- Approve Special Inspectors.
- Implement process for receiving special inspection reports.
- Link special inspection reports to permit file.

##### **Goal #2: Implement new software.**

- Provide the field inspectors access with more information in greater detail.
- Allow third party inspectors to place their inspection results on line.
- Reduce the number of inspection requests by email and telephone.

##### **Goal #3: Develop an in-house training program.**

- Provide training as an International Code Council Preferred Provider.
- Collaborate with Forsyth County Fire in developing International Code Council approved courses.
- Provide 50% of required training for 2018 through in-house courses.

## ***Budget Summary | Planning & Community Development***

### **Planning & Community Development – Current Planning**

#### **Department Description and Information**

The Current Planning Division is responsible for subdivision and land development review and permitting.

#### **Mission**

The Current Planning Division's Mission is to ensure the implementation of the policies adopted by the Board of Commissioners while protecting and improving the quality of life, providing professional development and plan review services ensuring the preservation of natural resources in the distinguished Forsyth County Community.

#### **Goals and Objectives**

##### **Goal #1: Provide efficient customer service to Forsyth County residents and members of the public.**

- Update the division webpage regularly, maintaining a reliable resource in pertaining to Land Development and Subdivision Review, including plan review facilitation.
- Continue to train and support the Planner of the Day staff.
- In collaboration with Business License Division personnel, continue to perfect the efficient review of requests for Change of Use and Change of Location from existing or potential business owners.

##### **Goal #2: Maintain a high level of support for the Zoning Board of Appeals.**

- Respond expeditiously to requests for additional information or clarification from members.
- Provide funds in the budget for professional training of Zoning Board of Appeals members.
- Ensure all agenda items contain the most up to date permit data as well as existing conditions of the site.

##### **Goal #3: Develop and retain staff dedicated to customer support with the technical abilities to provide quality service to internal and external customers.**

- Increase the training opportunities for professional and technical staff.
- Encourage flexibility and mutual respect; ensure cross training of team members..
- Continue memberships and certification by the American Institute of Certified Planners (AICP) International Code Council (ICC), Georgia Soil Water Conservation Council (GSWCC), International Society of Arboriculture (ISA), and Georgia Planning Association (GPA).

### **Planning & Community Development – Business License**

#### **Department Description and Information**

The Business License Division is responsible for issuing and renewing business licenses and registrations. This division also issues alcohol licenses, alcohol server permits, pawnshop licenses and smoking paraphernalia permits.

#### **Mission**

The Business License Department's mission is to provide exceptional customer service to our citizens when acquiring a business license or permit in the county; to create and constantly improve an experience that pleases our customers; and to provide a workplace that fosters high morale and allows for continue **growth**.

#### **Goals and Objectives**

##### **Goal #1: Electronic Submittal of new, renewal and other maintenance applications.**

- Customers will have the ability to apply and update their applications. They will also have access to their license or permit.
- Citizens will have capability to look up businesses online.



## ***Budget Summary | Planning & Community Development***

### **Goal #2: Establish checks and balances for existing business licensing and alcohol licensing.**

- In order to improve customer service, we will courtesy call customers that may need further assistance to complete their business license. This will allow us to keep the customer current and collect the fees that are due.
- Call or research the business license renewals that were returned. We can determine if company is still in business, needs to update their information, etc. This will reduce unnecessary renewal/mailling correspondence and ensure we have current data.
- Set up process to ensure alcohol licensee and establishments are in compliance.

### **Goal #3: Continue to cross train employees and balance the workload within the department.**

- Continual education of employees will enable our department to achieve the goal of providing an excellent customer service experience.

## **Planning & Community Development – Long Range Planning**

### **Department Description and Information**

The Long Range Planning Division is responsible for managing the rezoning, sketch plat, conditional use and home occupation permit processes. In addition, it oversees policy and code changes as reflected in the Forsyth County Comprehensive Plan and the Unified Development Code.

### **Mission**

Planning and Community Development's Long Range Planning Division's mission is to provide quality planning services and professional support related to comprehensive planning policy, regulatory code updates, zoning and land use administration.

### **Goals and Objectives**

#### **Goal #1: Support policies outlined in the Comprehensive Plan through plan initiatives, regulatory code modifications and technical analyses of land use applications.**

- Follow identified Short Term Work Program tasks and perform monthly staff analyses of land use requests for Comprehensive Plan implementation.
- Draft UDC and other ordinance modifications to align current regulatory framework with long range implementation measures, BOC requests and department identified need for code revisions.
- Promote and continue to monitor planning initiatives such as the Opportunity Zone and subarea Plan.

#### **Goal #2: Offer responsive and efficient customer service for officials, staff and members of the public.**

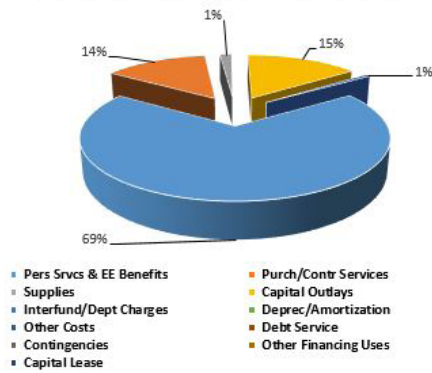
- Refine processes and procedures to enhance customer satisfaction.
- Continue to provide public outreach for all long range division planning initiatives.
- Update division website and facilitate its use as a primary, around-the-clock information resource pertaining to long range planning activities including zoning administration.

#### **Goal #3: Maintain high level of support for the Planning Commission.**

- Respond to Planning Commission requests for professional planning information and training.
- Ensure that commission members have necessary documents and materials related to land use applications in a timely fashion.
- Efficiently prepare for monthly meetings and reply to member inquires as land use applications are moving through the public process.

## Budget Summary | Planning & Community Development

**2018 ADOPTED BUDGET EXPENDITURES**



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Licenses & Permits	\$ 5,698,121	\$ 5,702,400	\$ 5,680,200
Charges for Services	73,533	18,000	23,100
Fines & Forfeitures	106,875	40,000	40,000
Miscellaneous Revenue	600	400	500
<b>TOTAL</b>	<b>\$ 5,879,129</b>	<b>\$ 5,760,800</b>	<b>\$ 5,743,800</b>

### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 3,460,697	\$ 4,137,200	\$ 4,407,200
Purch/Contr Services	\$ 591,041	864,200	891,000
Supplies	\$ 62,200	111,600	102,000
Capital Outlays	\$ 136,089	979,100	969,400
Interfund/Dept Charges	\$ 42,900	44,700	39,400
<b>TOTAL</b>	<b>\$ 4,292,927</b>	<b>\$ 6,136,800</b>	<b>\$ 6,409,000</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
<b>Administration</b>			
Building Permits	6,442	6,600	6,700
Impact Fees	\$6,258,917	\$7,150,000	\$8,000,000
Site Plan & Permit Revision	932	975	1,050
<b>Current Planning</b>			
Administrative Variance Applications	163	180	200
Minor Plat Review	227	275	250
Signs Reviewed for Compliance	667	730	760
<b>Long Range Planning</b>			
Various Use Permit Applications	76	80	85
Zoning Condition Amendment Reviews	28	70	50
Various Projects, Ordinance Updates	8	10	12
<b>Business License</b>			
New Licenses	1,035	1,100	1,170
Renewals	3,509	3,600	3,680
Fees Collected	\$1,543,408	\$1,600,000	\$1,650,000
<b>Inspection</b>			
Special Inspections	0	10	50
Email Special Inspection Reports	0	100	700
Software to Reduce Number of			
Inspection Requests by Email or Phone	55,000	60,000	30,000
In-house Trainings	0	1	6

## Budget Summary | Public Facilities

### Department Description and Information

The Public Facilities Management Department focuses on providing efficient and effective delivery of support services in the operation and maintenance of the buildings and properties owned by Forsyth County.

### Mission

The mission of the Forsyth County Public Facilities Department is to provide world-class service to ensure all county facilities are clean, well maintained, are energy efficient, and all requests for services are responded to in a timely, professional and cost effective manner. Public Facilities will manage all appropriate large-scale capital construction projects, capital improvement projects, and ensure that work is completed as planned while following best value principles that deliver facilities and parks that meet and exceed the expectations of the employees and the citizens of Forsyth County.

### Goals and Objectives

#### Goal #1: No more than 35 open work orders in the system.

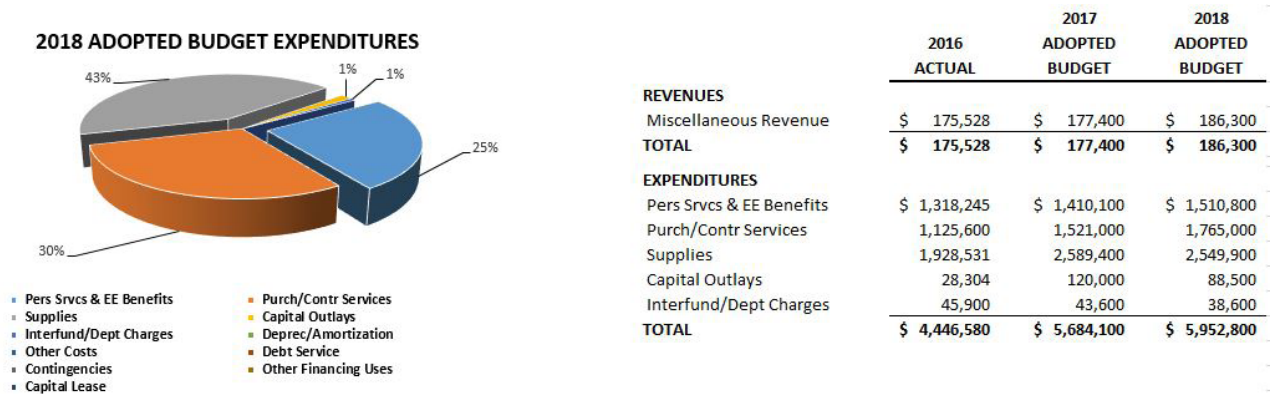
- Manage our incoming work order system in a professional and efficient manner.

#### Goal #2 Reduce energy consumption by five percent.

- Develop an energy management program for the Annex and the Administration building to monitor and conserve electricity.

#### Goal #3: Develop a regular maintenance and replacement system for the generators/HVAC units.

- Proactively plan and budget for HVAC/generator replacement on units nearing or past their expected life cycle.



Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Work Orders for Service	2,844	3,625	3,775
Man Hours per Work Order	9.64	7.25	7.00



## ***Budget Summary | Sheriff's Office***

### **Department Description and Information**

The Forsyth County Sheriff's Office is charged with the responsibility of serving and protecting our citizens and visitors. The Sheriff's Office enforces all laws and ordinances, protects life and property, preserves the peace, and strives to prevent crime and disorder. The ordinances of Forsyth County, the laws of the State of Georgia, and the Constitution of the United States of America guide us.

The men and women of the Sheriff's Office strive to set a standard of excellence for others to follow. Every member of the Sheriff's Office is committed to professionalism, integrity and honor. In keeping with these worthy objectives, we operate according to the dictates of our mission statement that reflects the fundamental principles of our organization and cornerstone of our law enforcement philosophy.

### **Mission**

The mission of the Forsyth County Sheriff's Office is to serve and protect through dedication, professionalism, active cooperation with the community, and respect for human dignity.

### **Goals and Objectives**

#### **Goal #1: Continue to provide a high level of service to the citizens using state of the art technologies and management styles and continue to keep the crime rate within Forsyth County to low levels.**

- Update the technology used by the deputies to better serve and protect the community.
- Replace remaining unsupported 8mm in car video equipment with new digital technology that already exists in the majority of the fleet.
- Replace 5 year old MDT's being used by deputies in the field.

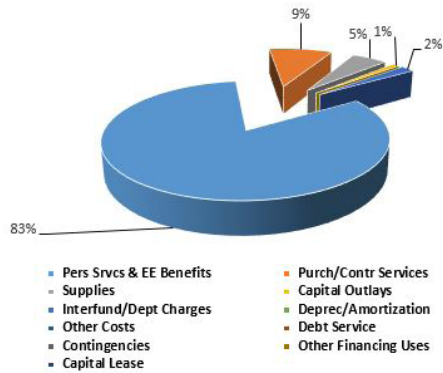
#### **Goal #2: Continue to safeguard inmates within the Forsyth County Detention Center.**

- Keep sustained inmate complaints low.
- Continue to develop new policies and procedures for the safe and secure operation of the new jail addition as plans are developed for the facility.

#### **Goal #3: Continue to provide employees with the training and equipment needed to perform their job functions effectively.**

- Stay at or below the department's budget at the end of the fiscal year.
- Keep employee turnover low.
- Utilize in-house instructors in each specialized field to provide in-house training at the most up to date and highest quality level possible.

**2018 ADOPTED BUDGET EXPENDITURES**



## REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Licenses & Permits	\$ 85,109	\$ 85,000	\$ 85,000
Intergovern Revenues	-	-	5,000
Charges for Services	386,681	380,900	620,236
Fines & Forfeitures	57	21,000	-
Miscellaneous Revenue	132,934	113,000	132,500
<b>TOTAL</b>	<b>\$ 604,781</b>	<b>\$ 599,900</b>	<b>\$ 842,736</b>

## EXPENDITURES

Pers Srvcs & EE Benefits	\$34,324,741	\$32,620,200	\$35,719,700
Purch/Contr Services	3,569,897	4,031,000	4,049,500
Supplies	1,555,160	1,842,200	2,251,700
Capital Outlays	1,209,012	84,000	397,900
Interfund/Dept Charges	763,560	918,200	829,900
Other Financing Uses	100,082	18,000	18,000
<b>TOTAL</b>	<b>\$41,522,452</b>	<b>\$39,513,600</b>	<b>\$43,266,700</b>

## Budget Summary | 911 Center

### Department Description and Information

Forsyth County 911 Center maintains and operates the Forsyth County 911 Communications system. This cost center accounts for costs that are not covered by 911 fees such as maintenance contracts and repairs to equipment.

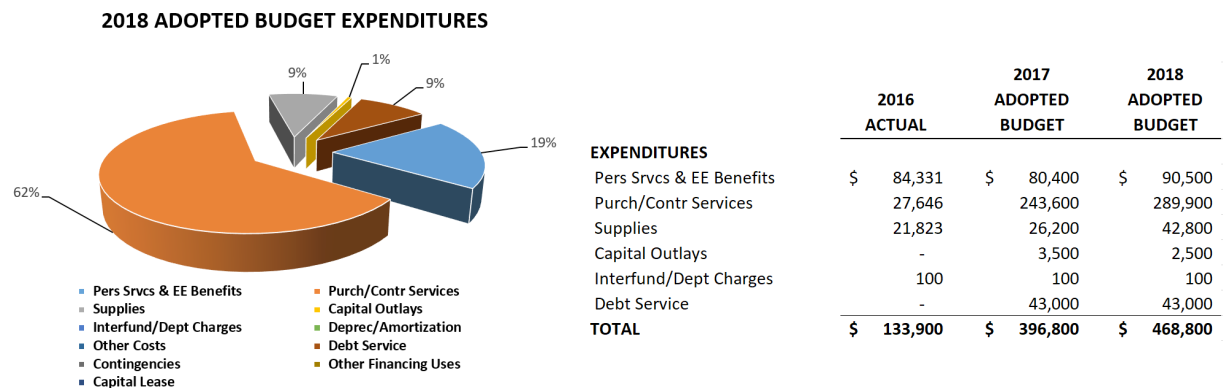
### Mission

The mission of the Forsyth County 911 Center is to maintain and operate the Forsyth County 911 emergency communications system in such fashion that all calls, whether emergent or non-emergent in nature, are answered in an efficient and effective manner that assures to the greatest degree possible the safety of responders and the general public; to provide such service in a courteous and professional manner; and works at all times to preserve and protect the lives and property of all persons in Forsyth County.

### Goals and Objectives

#### Goal #1: Provide the county with a well maintained public safety system.

- Update the technology with maintenance contracts and repairs to equipment to better serve and protect the county.





## Budget Summary | Ambulance Service

### Department Description and Information

This cost center accounts for the ambulance services contract.

### Mission

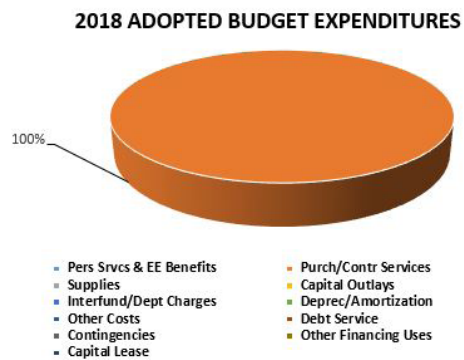
Provide Forsyth County patients with the highest quality pre-hospital care and medical transportation services through a unified team of caring professionals.

### Goals and Objectives

**Goal #1: Ensure safe and reliable ambulance transportation for the county.**

**Goal #2: Meet the challenge of an increased demand for service.**

**Goal #3: Maintain and promote a positive, professional and healthy workplace.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
EXPENDITURES			
Purch/Contr Services	\$ 1,267,715	\$ 1,305,900	\$ 885,000
TOTAL	\$ 1,267,715	\$ 1,305,900	\$ 885,000

## ***Budget Summary | Coroner & Medical Examiner***

### **Department Description and Information**

Our top priority is to determine an unbiased cause and manner of death and/or the possibility of criminal involvement. This is accomplished through careful examination and the gathering of evidence at the scene of death. When needed, our department provides testimony in criminal matters for the Forsyth County District Attorney or Public Defender. The Coroner and deputy Coroners also speak to community school groups about the hazards of drinking and other irresponsible behavior that could result in serious injury or death. Beyond the service and care we provide for families and individuals affected by death, we also play an active part in the communities we serve. Our department participates in the Georgia Child Fatality Death review committees. These reviews are conducted by multi-department teams that routinely and systematically examine the circumstances surrounding deaths in a given geographical area and age group. We work with these committees to make recommendations for change that may reduce the risk of unexpected or unnatural death.

### **Mission**

The Forsyth County Coroner's Office endeavors to serve and protect the interests of the community by maintaining a high standard of professionalism and integrity as we determine the cause and manner of death of an individual placed in our care. As a team, we strive to always provide compassion, respect and dignity for the decedent(s), their families, and loved ones.

### **Goals and Objectives**

#### **Goal #1: Provide thorough death investigations.**

- Complete death investigation form.
- Corroborate with the FCSO and consult with GBI as required.
- Maintain a log of cases, dispositions and manner of death.

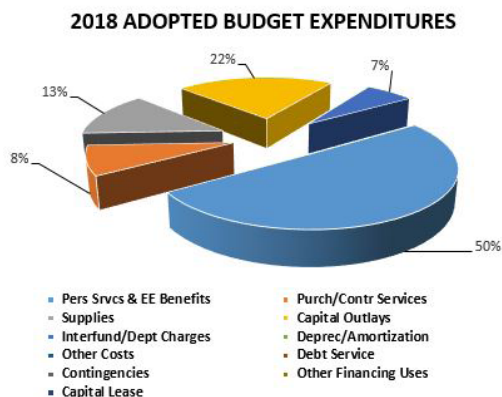
#### **Goal #2: Promote education in the community.**

- Participate in the annual "Ghost Out", as available.
- Provide resource for the high school forensic program.
- Participate in programs that would aid in the reduction of pediatric deaths, deaths associated with impaired driving or drug abuse.

#### **Goal #3: Encourage staff to seek further education.**

- Send staff to Medico-legal Death Investigation Course.
- Participate in any programs that may enrich their knowledge base as related to death investigations.

## Budget Summary | Coroner & Medical Examiner



### REVENUES

Contributions & Donations

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Capital Outlays

Interfund/Dept Charges

### TOTAL

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Contributions & Donations	\$ 358	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 358</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 100,646	\$ 102,800	\$ 135,100
Purch/Contr Services	19,882	13,000	22,700
Supplies	21,752	23,400	35,250
Capital Outlays	-	-	58,100
Interfund/Dept Charges	10,400	19,700	17,600
<b>TOTAL</b>	<b>\$ 152,680</b>	<b>\$ 158,900</b>	<b>\$ 268,750</b>



## Budget Summary | Public Transportation

### Department Description and Information

This cost center accounts for the Forsyth County match for the Senior Center program grants through the Dial-A-Ride program. Dial-a-Ride is operated by the Forsyth County Fleet Services Department and is funded by the Board of Commissioners, the Georgia Department of Transportation, and passenger fees collected. The system is classified as "on call" which means that residents make appointments for rides and there is no set route. Transportation is provided for medical appointments, shopping, employment, education, personal errands, etc. The system benefits the local community by promoting local businesses and services.

### Mission

The mission of the Dial-A-Ride program is to provide basic affordable transportation to any resident of Forsyth County, including those with special needs.

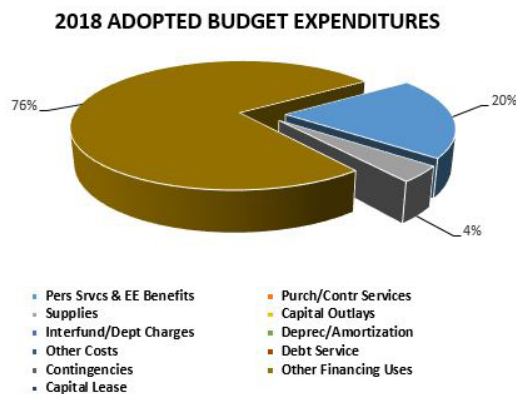
### Goals and Objectives

#### Goal #1: Average two (2) trips per van hour operated.

- Obtain goal by providing maximum efficiency by combining trips and carrying the maximum number of passengers.
- Obtain goal by maximizing scheduling in order to have vans on the road the maximum possible time.

#### Goal #2: Minimize number of trips rejected due to lack of capacity.

- Keep trip rejections below 4% of requests.
- Keep medical trip rejections below 2% of requests.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 12,548	\$ -	\$ 103,400
Supplies	-	-	20,000
Other Financing Uses	370,296	484,200	393,200
<b>TOTAL</b>	<b>\$ 382,844</b>	<b>\$ 484,200</b>	<b>\$ 516,600</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Rural Transport Trips	19,166	19,200	25,600
Trips rejected due to Capacity	15%	15%	4%
Fare Collections	\$36,944	\$37,000	\$49,000

## Budget Summary | Community Services

### Department Description and Information

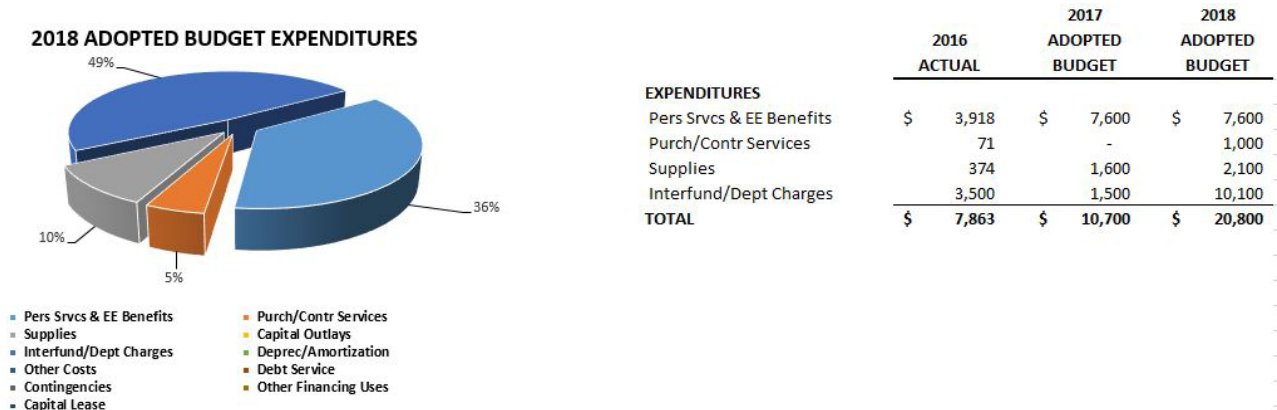
The Forsyth County Community Services is affiliated with Georgia Probation Management (GPM). GPM is committed to enhancing public safety by providing the highest quality professional supervision services to our courts, law enforcement, local governments and communities. Our professional staff is dedicated to serving victims, offenders and the public with integrity, diligence and honesty.

### Mission

Our mission is to ensure that all people of Forsyth County receive quality assistance and services, to help them gain a more meaningful and independent life when possible, and to render these services efficiently.

### Goals and Objectives

**Goal #1: Forsyth County Community Services are dedicated to serving victims, offenders and the public with integrity, diligence and honesty.**



## ***Budget Summary | Senior Services***

### **Department Description and Information**

The Senior Services Department is the primary planning, coordinating and funding agency for senior programs and services promoting the well-being, health, and independence of Forsyth County's older adults.

### **Mission**

The mission of Senior Services is to be the focal point where older adults gather for services and activities that respond to their diverse needs and interests, enhance their dignity, support their independence and encourage involvement in their community through programs designed to reduce isolation, improve nutritional health and community education and provide access to more extensive services for seniors, caregivers and their families.

### **Goals and Objectives**

#### **Goal #1: Strengthen and expand life enrichment programs and activities at each center, responding to changing interests and needs, and enhancing value and satisfaction for those served.**

- Fully utilize space and resources available in each facility.
- Increase participation base and membership in each center.
- Empower staff with continuing education and networking opportunities to learn best practices and earn certifications as appropriate.

#### **Goal #2: Maintain and expand social services, with a focus on nutritional health, serving those needing transportation, those that are homebound, and those with dementia and needing memory support.**

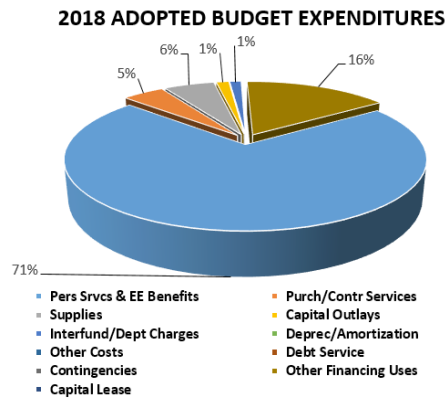
- Identify and offer services to the neediest and most vulnerable older adults in the county.
- Grow Sexton Hall congregate and respite programs.
- Fill available openings in Charles Place programs.

#### **Goal #3: Create greater visibility and involvement within the community, seeking increased participation and donations of time, money, and resources.**

- Create a marketing plan with written materials for potential sponsors, prospective new members and volunteers.
- Maintain and develop meaningful collaborations and partnerships with businesses, nonprofits, and community organizations.
- Expand programs and services into the community with Senior Expo and other new events.



## Budget Summary | Senior Services



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 79,064	\$ 84,700	\$ 125,400
Contributions & Donations	164	-	1,000
Miscellaneous Revenue	8,974	5,600	15,800
<b>TOTAL</b>	<b>\$ 88,202</b>	<b>\$ 90,300</b>	<b>\$ 142,200</b>

### EXPENDITURES

Pers Srvcs & EE Benefits	\$ 1,595,041	\$ 1,355,400	\$ 1,553,500
Purch/Contr Services	33,698	73,600	101,000
Supplies	25,197	40,900	123,000
Capital Outlays	5,500	-	30,900
Interfund/Dept Charges	33,400	31,400	27,800
Other Financing Uses	89,405	311,600	351,200
<b>TOTAL</b>	<b>\$ 1,782,241</b>	<b>\$ 1,812,900</b>	<b>\$ 2,187,400</b>

	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Congregate Meals Served	10,205	10,300	10,500
Home Delivered Meals Served	38,631	40,000	44,000
Respite Care Provided	4,066	4,500	6,000
Transportation Trips Provided	13,315	14,000	16,000
Volunteer Hours	9,100	10,000	12,000
Memberships Sold	140	150	200

## Budget Summary | Animal Shelter

### Department Description and Information

The Forsyth County Animal Shelter provides care and treatment to animals needing protection, attempt to find homes for homeless animals, reunite lost pets with their families, provide behavioral evaluations and health and spay/neuter services.

### Mission

The mission of the Forsyth County Animal Shelter is to provide responsive, efficient and high quality animal care and services, to preserve and protect animal and public safety and to maximize the placement of adoptable animals.

### Goals and Objectives

#### Goal #1: Maintain a Live release rate of 75% or higher.

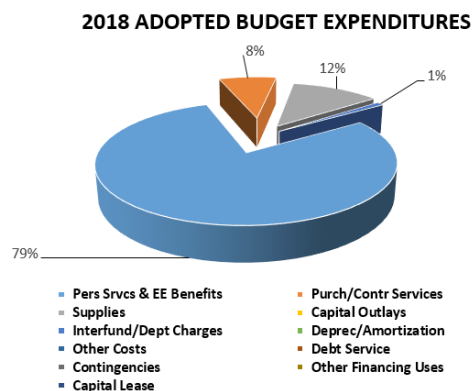
- Work to increase the involvement of animal rescue groups and pet foster homes.
- Coordinate with local businesses and organizations to promote and market adoptable animals via adoption events.
- Maintain an environment for shelter visitors to observe and have direct contact with shelter animals to inspire those visitors to provide a safe and forever home for our animals.

#### Goal #2: Expand community awareness of the Forsyth County Animal Shelter.

- Provide ongoing appropriate educational activities for people of all ages.
- Continue to utilize appropriate areas of social media, department webpage and newsletters to promote the animal shelter and encourage pet adoption.
- Broaden community outreach to schools, civic and community groups through events and informational programs.

#### Goal #3: Maintain a euthanasia rate for space at 0%.

- Share and promote the message that animals enrich our lives because they are fun, interesting, entertaining and comforting through a high level of customer service and promoting animal adoption.
- Provide information to owner surrender customers regarding resources available outside of the animal shelter that provide animal care when the owner cannot.
- Continuously recruit and utilize foster and rescue groups to maintain a manageable shelter animal population.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 59,626	\$ 93,300	\$ 56,200
Contributions & Donations	5,274	3,500	2,500
<b>TOTAL</b>	<b>\$ 64,900</b>	<b>\$ 96,800</b>	<b>\$ 58,700</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 644,554	\$ 646,600	\$ 849,100
Purch/Contr Services	54,281	83,500	85,700
Supplies	123,891	129,400	127,200
Capital Outlays	-	-	1,600
Interfund/Dept Charges	12,500	11,400	10,200
<b>TOTAL</b>	<b>\$ 835,226</b>	<b>\$ 870,900</b>	<b>\$ 1,073,800</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Live Releases	73%	75%	77%
Homeless Pet Clubs	14	18	20
Groups Attending Educational Programs	6	6	8
Community Outreach Participants	225	400	400
Facebook Likes	36,000	50,000	56,000

## ***Budget Summary | Parks & Recreation***

### **Parks & Recreation - Administration**

#### **Department Description and Information**

The Parks & Recreation Department is comprised of six (6) divisions: Administrative, Recreation, Athletics, Lake, Park Operations, Recreation, and Natural Resource Management. The Administration Division oversees the budget and operations of the parks and recreation department.

#### **Mission**

The mission of Forsyth County Parks and Recreation is to enhance the quality of life for all citizens of Forsyth County by providing passive and active recreational, educational and cultural programming services and to provide parks and recreational facilities that are safe, accessible and aesthetically pleasing to the entire community.

#### **Goals and Objectives**

##### **Goal #1: Provide an exceptional level of service to department divisions in terms of fiscal management, human resources, and customer service.**

- Process transactions through the County's centralized financial system and disseminate department budget reports.
- Monitor budget expenditures and prepare reports for staff.
- Process purchasing card expenditures and vendor payments for transactions to post to the general ledger.
- Effectively manage cash flow of department's receipt of revenue.
- Use efficient administrative and management procedures to ensure that the department's cash flow procedures are followed.
- Prepare, set up and provide support for the Parks and Recreation Board meetings.

##### **Goal #2: Completion of planned development projects.**

- Construction coordination of Wildcat Creek Park and associated operations for planned opening of the park.
- Annual update of Parks & Recreation Strategic Plan.
- Provide detailed project listing of SPLOST 8 ballot of capital projects.
- Draft annual report to CAPRA for renewal of National Accreditation status.

##### **Goal #3: Implement a comprehensive Marketing & Community Relations Plan that enhances Forsyth County Parks & Recreation's ability to increase awareness, revenue, participation, and public communication.**

- Advertise in four (4) local publications.
- Publish three (3) seasonal activity guides.
- Send out three (3) seasonal email newsletters to email database.
- Attain ten (10) new sponsorships using the marketing investment brochure.
- Coordinate two (2) staff trainings.
- Upgrade registration software.
- Coordinate with IT Department to add additional functions to the Parks & Recreation website.

### **Parks & Recreation – Recreation Division**

#### **Department Description and Information**

The Recreation Division provides services to Forsyth County through multi-purpose athletic facilities, youth programs, sports programs, rental facilities and recreation classes.

#### **Mission**

The mission of Forsyth County Parks and Recreation Department is to enhance the quality of life for all citizens of Forsyth County by providing passive and active recreational, educational and cultural programming services and to provide parks and recreational facilities that are safe, accessible and aesthetically pleasing to the entire community.



## ***Budget Summary | Parks & Recreation***

### **Goals and Objectives**

**Goal #1: The Recreation Division will strive to increase the awareness of leisure opportunities, improve upon the quality and quantity of recreation programs and provide the safest facilities and programming as possible.**

- Offer badminton classes, leagues and tournaments at Old Atlanta Park.
- Increase youth and adult art classes at Fowler and Old Atlanta Parks.
- Offer pickle ball leagues and tournaments at Central and Fowler Parks.
- Offer Therapeutic Recreation programs (adaptive sports and fitness classes, summer camps and year-round social events).
- Offer First Aid/CPR/AED training to part-time and seasonal employees.
- Increase GRPA awareness to all staff. Encourage administration and maintenance staff to attend district meetings.
- Request specialized training from Emergency Management Agency.

### **Parks & Recreation – Athletic Division**

#### **Department Description and Information**

The Athletic Division is dedicated to providing quality athletic competition, instruction and participation for youth and adults in Forsyth County.

#### **Mission**

The Athletic Division's mission is to provide a variety of athletic programs for youth and adults. Programs include: baseball, softball, soccer, basketball, and lacrosse as well as various camps and clinics. The Athletic Division strives to meet the demands that arise with an expanding community. Safety is always the first priority, while remaining committed to treat all participants and programs equally. Fair, firm, and consistent are the three principles which guide this division of the Parks and Recreation Department.

### **Goals and Objectives**

**Goal #1 Provide recreational programs and competitive tournaments on safe, well-maintained facilities for county residents while also creating opportunities for economic impact.**

- Work with Park Operations to improve fast pitch pitching areas on our "diamonds."
- Work with Park Operations and Procurement to provide shade over seating area at the Adult Softball Complex.
- Seek adult tournament opportunities with state or national organizations and work with the Chamber of Commerce to market our facilities as host sites.

### **Parks & Recreation – Park Operations Division**

#### **Department Description and Information**

The Park Operations Division provides strategic direction, leadership and operational management oversight for parks, trails, natural and cultural resource interpretation, and unique recreation facilities so that the citizens of Forsyth County can appreciate and enjoy the natural environment of the county.

#### **Mission**

The mission of Forsyth County Parks & Recreation is to enhance the quality of life for all citizens of Forsyth County by providing passive and active recreational, educational, and cultural programming services and to provide parks and recreational facilities that are safe, accessible and aesthetically pleasing to the entire community.

## ***Budget Summary | Parks & Recreation***

### **Parks & Recreation – Natural Resource Management Division (continued)**

#### **Goals and Objectives**

##### **Goal #1: Provide staff with professional training and development and develop and maintain department's two new est active parks (Matt Community and Lanierland).**

- Require full time staff to become certified in First Aid/CPR.
- Require full time staff to maintain defensive driving status as required by county.
- Encourage Crew Leaders and Supervisors to attend a seminar related to their job functions.
- Blend active areas and passive areas within Matt Community Park and Lanierland Park to include cleaning debris and bush hogging needed areas.
- Assist in cutting-in natural walking trails and routine maintenance involved afterwards.

### **Parks & Recreation – Natural Resource Management Division**

#### **Department Description and Information**

The Natural Resource Management Division is responsible for providing leadership and policy direction that contributes to protection and improved management of natural resources in the Forsyth County Parks.

#### **Mission**

Our purpose is to manage outdoor passive space and provide outdoor recreation and education opportunities that enhance quality of life, provide technical training, and facilitate individual and group development. We seek to serve members of the surrounding communities, Forsyth County Board of Education and its students, as well as professionals in the field of outdoor education. We strive to provide safe, environmentally sound, and effective programs and services through competent personnel in compliance with accepted industry standards.

#### **Goals and Objectives**

##### **Goal #1: Ensure safety and function of park sites and equipment.**

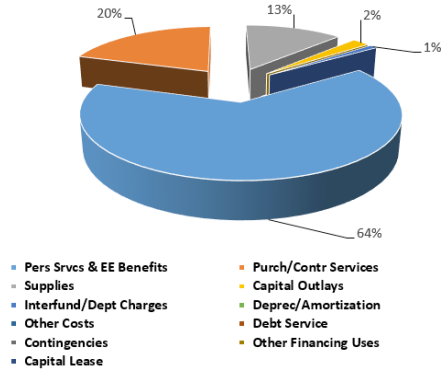
- Implement system wide operations orientation and training manual/program for operations section.
- Enhance internal risk management team/committee.
- Complete routine safety inspections for parks, trails and maintenance equipment.
- Improve year-round maintenance plan for all passive park facilities.
- Enhance electronic MMS for operation's tasks and special projects throughout parks system.
- Develop and host training and safety programs at new operations facility.

##### **Goal #2: Provide affordable educational and recreation opportunities to residents that encourage preservation, conservation and stewardship of our natural resources.**

- Create a financial aid fund (identify a corporate sponsor) for FC 3rd graders to attend Bear University.
- Enhance current Environmental Education and Adventure programming.
- Increase participation in EE programs by 10%.
- Develop and build the after school program.
- Develop and build a solid climbing tower program.
- Encourage all staff to obtain more professional certification.
- Enhance partnerships with REI along with BOE and FC Parks Foundation.

## Budget Summary | Parks & Recreation

2018 ADOPTED BUDGET EXPENDITURES



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 2,631,563	\$ 2,913,500	\$ 2,975,300
Fines & Forfeitures	337	-	-
Contributions & Donations	60,000	-	-
Miscellaneous Revenue	116,371	119,800	109,000
<b>TOTAL</b>	<b>\$ 2,808,271</b>	<b>\$ 3,033,300</b>	<b>\$ 3,084,300</b>

### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 5,525,238	\$ 6,034,400	\$ 6,490,600
Purch/Contr Services	1,714,674	1,953,800	2,007,900
Supplies	1,083,872	1,196,100	1,272,600
Capital Outlays	16,769	599,000	222,300
Interfund/Dept Charges	184,300	159,700	95,100
<b>TOTAL</b>	<b>\$ 8,524,853</b>	<b>\$ 9,943,000</b>	<b>\$ 10,088,500</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
<b>Participant fitness increase</b>			
Central	4,947	5,423	5,965
Fowler	2,590	3,534	3,887
Old Atlanta	4,687	5,524	6,076
<b>Gyms/Fitness centers</b>	3	3	3
<b>Number of programs offered</b>	1,928	1,902	1,930
<b>Administration Division</b>			
Fee Collection Transactions	32,844	35,000	36,000
<b>Athletics Division</b>			
Clinics & Camps	50	58	60
Fall Baseball/Softball Teams	217	230	240
Youth Basketball Teams	73	75	75
<b>Natural Resource Management Division</b>			
Programs Offered	130	150	165
Programs Completed	130	150	155
Participants	4,738	6,283	7,500
<b>Park Operations Division</b>			
Staff CPR/First Aid Certified	11	15	30
<b>Recreation Division</b>			
Non-fitness Program Enrollment	7,715	8,200	8,700
Class Participation/Month	2,750	3,170	3,500
Special Events	9	15	17



## Budget Summary | Library

### Department Description and Information

The vision of the Forsyth County Library System is to be responsive, innovative and caring in providing convenient, high quality services and facilities in a cost efficient manner to all members of our community.

### Mission

The mission of the Forsyth County Public Library is to provide access to materials, information, and programs delivered by a courteous and informed staff to all members of the Forsyth County community.

### Goals and Objectives

#### Goal #1: Open the expanded and repurposed Sharon Forks Library to the community.

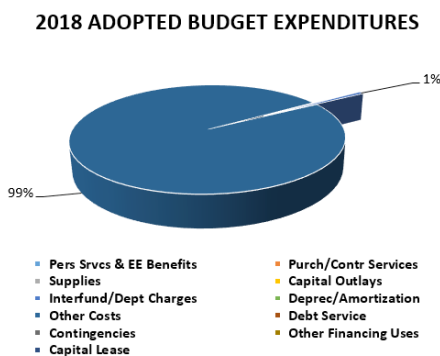
- Expand all materials collections, especially those for children and teens.
- Significantly increase space for collaborative learning, community gathering, and library programs, including a much larger meeting room and study rooms for small groups.
- Provide for expanded access to technology and electronic resources.

#### Goal #2: Expand library programs to encourage participation by diverse audiences.

- Expand programs for patrons with special needs.
- Expand the scope of adult programs, including more offerings for young adults in their 20s and 30s and seniors.
- Expand STEAM programs for children and teens.

#### Goal #3: Broaden awareness of library resources and services in the community.

- Expand outreach to school and community groups.
- Increase number of partnerships with local organizations that complement the library's mission.
- Increase number of library cards in the community, including more students and teachers.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>			
Purch/Contr Services	\$ 4,294	\$ 1,800	\$ 4,000
Supplies	3,551	3,800	4,200
Interfund/Dept Charges	56,500	45,900	40,400
Other Costs	5,239,100	5,372,600	5,798,100
<b>TOTAL</b>	<b>\$ 5,303,445</b>	<b>\$ 5,424,100</b>	<b>\$ 5,846,700</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Items Checked Out	2,479,572	2,504,368	2,554,455
Library Visits	667,816	674,494	687,984
Information Questions Answered	230,267	232,570	237,221
Patrons Attending Library Programs	92,277	93,200	95,064

## ***Budget Summary | Natural Resources Conservation Services***

### **Department Description and Information**

The Upper Chattahoochee River Soil and Water Conservation District provides technical assistance through cooperative agreements with NRCS, FSA, UGA Extension Service & other governmental and private agencies and groups. The District provides Federal Cost-Share Assistance to landowners for conservation practices. Forsyth County and the District are mandated by the Erosion & Sediment Control Law of GA to work together to implement the provisions of the law. The District's highest priority is the critical work needed to conserve our prime food and fiber producing agricultural lands and protection of our water quality and quantity. The District applies conservation technology to problems of water quality, soil erosion, urban expansion, waste disposal and recreational facilities.

### **Mission**

The primary mission of the Upper Chattahoochee River Soil and Water Conservation District is to use each acre of land within the county to its full capability and to leave each acre in better shape for future generations so they too will have an abundance of natural resources, to assist landowners and land users in planning and applying conservation practices on private lands to reduce erosion and to enhance water quality

### **Goals and Objectives**

#### **Goal #1: Reduce soil erosion and sedimentation to protect and conserve the county's natural resources.**

- Conduct plan review and inspection for all projects requiring erosion and sediment or NPDES permits.
- Work with landowners, city and county governments to help solve natural resource problems on private and public land. Work with the county commissioners to maintain the 17 flood control dams.
- Conduct at least one training session on erosion and sediment control practices for engineers, contractors and farmers.

#### **Goal #2: Encourage installation of resource management systems on all agricultural and forest land. Work with the Georgia Soil & Water Conservation Commission to identify flood control dams that could most effectively be modified for municipal water supply.**

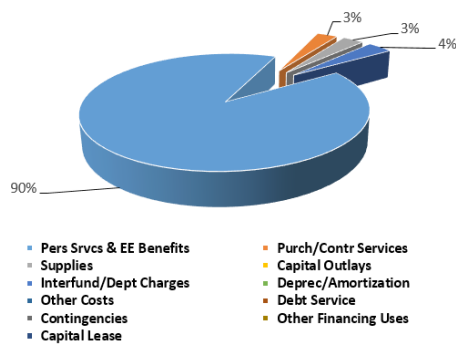
- Provide technical assistance for federal cost-share assistance to landowners for installing conservation practices.
- Reduce ag-related nutrient loading in groundwater and surface water.
- Work with poultry producers and poultry companies to increase the adoption of nutrient management plans.

#### **Goal #3: Inform and educate our citizens of the need for natural resource conservation.**

- Work with the District to sponsor students for the NRCS workshop, provide education programs and displays at the fair during Soil Stewardship Week and at other venues.
- Work with the Georgia Forestry Commission to promote tree planting and forest land management.
- Work with local schools to develop and utilize outdoor classroom areas.

## Budget Summary | Natural Resources Conservation Services

**2018 ADOPTED BUDGET EXPENDITURES**



**EXPENDITURES**

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 92,976	\$ 95,400	\$ 98,700
Purch/Contr Services	1,784	3,000	3,200
Supplies	1,343	2,700	3,300
Interfund/Dept Charges	9,000	4,300	3,900
<b>TOTAL</b>	<b>\$ 105,103</b>	<b>\$ 105,400</b>	<b>\$ 109,100</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Erosion & Sediment Plans Submitted	618	900	800
Erosion & Sediment Plans Reviewed	618	900	800
Plans Reviewed within 30 days	100%	100%	100%
School/Youth Groups Contacted	15	12	12
School/Youth Groups Assisted	15	12	12
Groups Assisted	100%	100%	100%



## ***Budget Summary | Extension Service***

### **Department Description and Information**

The Extension Service offers programs and services to all age groups that include 4-H youth programs, horticulture and agriculture education, the Master Gardener program and nutrition education.

### **Mission**

The mission of the Forsyth County Cooperative Extension Office is to provide lifelong learning to the people of Forsyth County in areas of agriculture, natural resources, and environment; youth development; and family and consumer sciences.

### **Goals and Objectives**

#### **Goal #1: Improve the quality of life for county residents through enhancing family health, economic and cultural well-being, and community building.**

- Provide education to promote safe practices in food handling, storage, and preservation through classroom lectures, demonstration programs, and partnerships with local companies and agencies,
- Provide education that promotes healthy lifestyles, including nutrition, healthy food choices, and physical activity and exercise through classroom lectures, guided exercise programs, and collaboration with local health providers and health agencies.
- Enhance economic well-being for individuals and families through education about saving money, budgeting, spending wisely, and building credit worthiness.

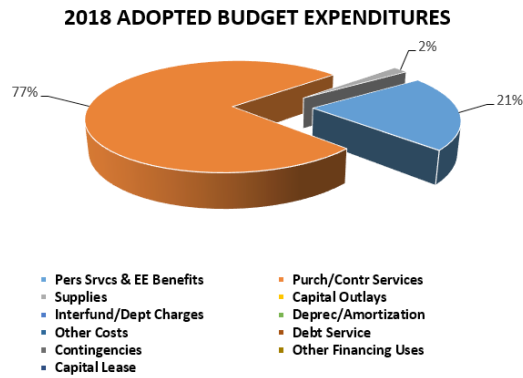
#### **Goal #2: Build capacity for local food production while protecting and sustaining natural resources. Provide educational opportunities for residents to learn about agriculture and horticulture topics.**

- Provide opportunities for county residents to learn about lawn and landscape care, gardening, home food production, and research-tested pest management practices.
- Assist local farmers and landscape industry professionals achieve success by providing educational programs, including continuing education required to maintain pesticide applicator licenses, as well as practical demonstrations and technical advice, including on-site consultations.
- Conserve, protect, and enhance natural resources, including soil, water, air, plants, forests, and local ecosystems, to sustain and enhance the quality of life enjoyed by Forsyth County residents of all ages, by providing community education programs, events, demonstrations, and exhibits.

#### **Goal #3: Assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive, and contributing members of society.**

- Provide learning experiences about agriculture and environmental issues, leadership, communication, foods and nutrition, health, public speaking, and career awareness and exploration.
- Be an educational resource to local schools by providing and teaching lessons that meet educational standards as requested by the schools.

## Budget Summary | Extension Service



### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 30,905	\$ 32,000	\$ 37,100
Purch/Contr Services	110,552	128,400	133,400
Supplies	2,463	2,600	2,700
Interfund/Dept Charges	800	800	700
<b>TOTAL</b>	<b>\$ 144,720</b>	<b>\$ 163,800</b>	<b>\$ 173,900</b>

	FY 16 Actual	FY 17 Estimated	FY 18 Projected
In-Office Client Visits	1,330	1,350	1,350
Program Contacts	17,154	18,000	18,000
Soil & Water Tests	481	500	500
Indirect Contacts through Print Media	749,244	750,000	750,000
Trained Volunteer Hours	6,700	6,000	6,000
Volunteer Contacts with County Resident	11,296	11,000	11,000

## Budget Summary | Surplus Property Sales

### Department Description and Information

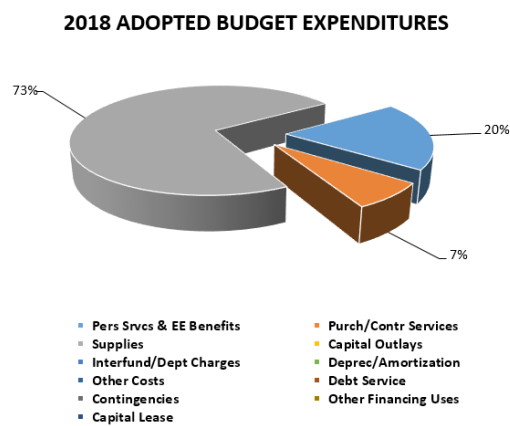
This cost center was set up to aid in the recording of the storage and dispose of unusable county property in compliance with county and state statutes.

### Mission

The Forsyth County Fleet Maintenance Division oversees the storage and disposal of unusable county property through annual surplus property sales.

### Goals and Objectives

**Goal #1: Maximize the return on investment for the disposal of county property.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Other Financing Sources	\$ 2,142	\$ 150,000	\$ 50,000
<b>TOTAL</b>	<b>\$ 2,142</b>	<b>\$ 150,000</b>	<b>\$ 50,000</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 933	\$ 1,600	\$ 1,600
Purch/Contr Services	347	16,000	600
Supplies	5,634	1,000	6,000
Interfund/Dept Charges	1,400	-	-
<b>TOTAL</b>	<b>\$ 8,314</b>	<b>\$ 18,600</b>	<b>\$ 8,200</b>

Budget Summary | Rural Development

Department Description and Information

This cost center has been set up to segregate the payment that the county makes to the Georgia Mountains Rural Development Center.

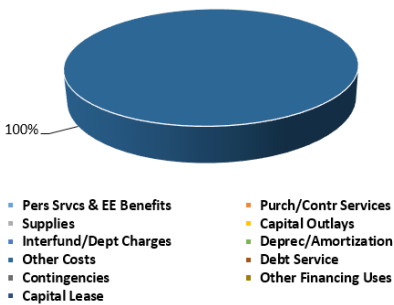
Mission

The mission is to locally promote and guide proper development of human, natural, physical, social and economic resources in the Georgia Mountains Region.

Goals and Objectives

Goal #1: Formulate goals and strategies for area growth and development.

2018 ADOPTED BUDGET EXPENDITURES



EXPENDITURES  
Other Costs  
TOTAL

2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
\$ 219,839	\$ 224,800	\$ 232,000
\$ 219,839	\$ 224,800	\$ 232,000



## Budget Summary | Office Services

### Department Description and Information

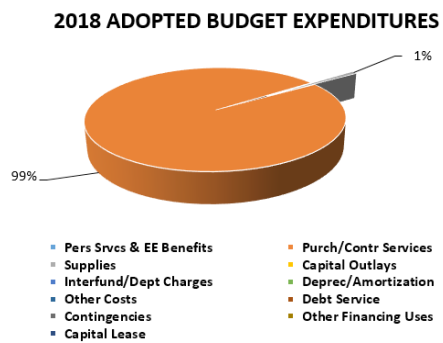
This cost center was set up to aid in recording the various costs for the county's mailroom and copy center.

### Mission

The Forsyth County Procurement Office administers the various duties of the county's mailroom and copy center that supports the business of the county.

### Goals and Objectives

**Goal #1: Process mail, shipments, copy and binding requests in a timely manner.**



#### REVENUES

Miscellaneous Revenue

**TOTAL**

#### EXPENDITURES

Purch/Contr Services

Supplies

**TOTAL**

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Miscellaneous Revenue	\$ 111	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 111</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Purch/Contr Services	\$ 401,152	\$ 470,000	\$ 470,000
Supplies	2,075	4,000	4,000
<b>TOTAL</b>	<b>\$ 403,227</b>	<b>\$ 474,000</b>	<b>\$ 474,000</b>

## Budget Summary | Public Health Administration

### Department Description and Information

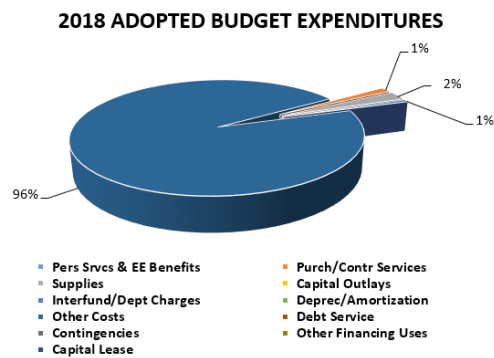
The Forsyth County Health Department is affiliated with the Georgia Department of Human Resources.

### Mission

As a part of the Georgia Department of Public Health our mission is to help in preventing disease, injury and disability; promoting health and well-being; and preparing for and responding to disasters from a health perspective.

### Goals and Objectives

**Goal #1: Promote the health and well-being of the Forsyth County citizens through organized community efforts.**



#### REVENUES

Miscellaneous Revenue

**TOTAL**

#### EXPENDITURES

Purch/Contr Services

Supplies

Interfund/Dept Charges

Other Costs

**TOTAL**

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Miscellaneous Revenue	\$ 6,091	\$ 800	\$ -
<b>TOTAL</b>	<b>\$ 6,091</b>	<b>\$ 800</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
Purch/Contr Services	\$ 2,068	\$ 1,500	\$ 2,100
Supplies	3,226	3,600	3,700
Interfund/Dept Charges	8,000	1,000	900
Other Costs	144,000	144,000	144,000
<b>TOTAL</b>	<b>\$ 157,294</b>	<b>\$ 150,100</b>	<b>\$ 150,700</b>

## Budget Summary | Mental Health Administration

### Department Description and Information

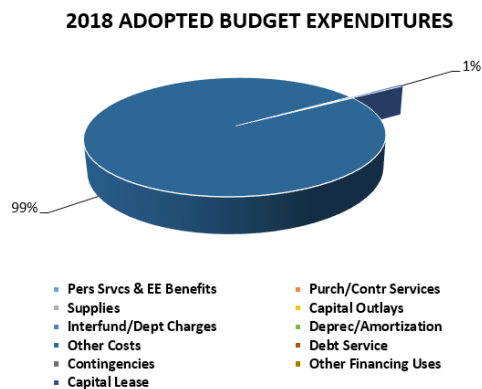
The Forsyth County Mental Health facility is affiliated with Avita Community Partners. Avita Community Partners is a resource for individuals and families in northeast Georgia experiencing the disabling effects of mental illness, developmental disabilities, and addictive diseases. Our goal is to assist in the development of safe, stable, meaningful lives for all.

### Mission

Our mission for the individuals we serve is that they participate in a variety of relationships including developing natural support systems, and that they have a home, job, and meaningful interaction in the community. It is our hope that families of these individuals, biological and chosen, serve as valued partners who share knowledge and expertise, and participate in planning.

### Goals and Objectives

**Goal #1: Assist people with mental illness in leading more productive, autonomous lifestyles, and to promote mental health through service, advocacy, and education.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>			
Interfund/Dept Charges	\$ 3,600	\$ 300	\$ 300
Other Costs	82,531	55,000	56,900
<b>TOTAL</b>	<b>\$ 86,131</b>	<b>\$ 55,300</b>	<b>\$ 57,200</b>

## Budget Summary | Public Welfare Administration

### Department Description and Information

The Division of Family and Children Services (DFCS) is responsible for welfare and employment support, protecting children, foster care and other services to strengthen families.

### Mission

The mission of the Division of Family and Children Services (DFCS) is to prioritize the safety of Georgia's children in the decisions we make and the actions we take. We strengthen families toward independence and build stronger communities with caring, effective and responsive service.

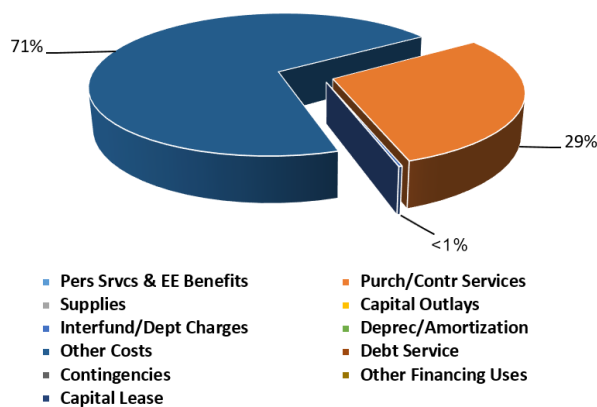
### Goals and Objectives

**Goal #1: Monitor the health status of the county.**

**Goal #2: Investigate and diagnose health problems and hazards.**

**Goal #3: Inform and educate the citizens of the county regarding health issues.**

### 2018 ADOPTED BUDGET EXPENDITURES



#### EXPENDITURES

Purch/Contr Services  
Interfund/Dept Charges  
Other Costs  
**TOTAL**

	2016	2017	2018
	ADOPTED	ADOPTED	ADOPTED
	BUDGET	BUDGET	BUDGET
\$ 58,625	\$ 52,000	\$ 60,000	
7,900	500	500	
93,000	# 130,000	145,000	
<b>\$ 159,525</b>	<b>\$ 182,500</b>	<b>\$ 205,500</b>	



## Budget Summary | Non-Profit Funding

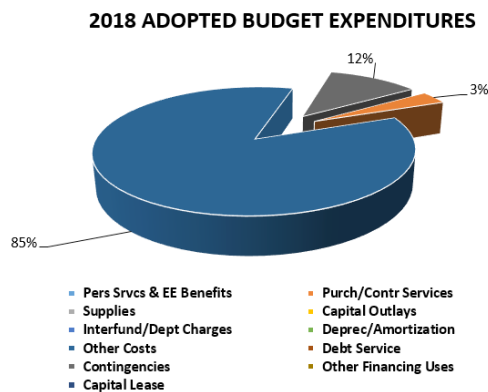
### Department Description and Information

This cost center accounts for the non-profit organizations that the county provides funding to for Juveniles and Social Service Agencies.

### Mission

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for non-profit funding correctly.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>			
Purch/Contr Services	\$ -	\$ -	\$ 15,000
Other Costs	327,000	367,200	370,000
Contingencies	-	67,800	50,000
<b>TOTAL</b>	<b>\$ 327,000</b>	<b>\$ 435,000</b>	<b>\$ 435,000</b>

## Budget Summary | Economic Development

### Department Description and Information

Forsyth County is dedicated to building a strong, sustainable economy for the long term future by assisting existing businesses and recruiting new businesses that will make long term investments in our future. Our efforts are on behalf of everyone who has an economic interest in our community because we are the voice for business for anyone who does business in Cumming and Forsyth County, Georgia.

### Mission

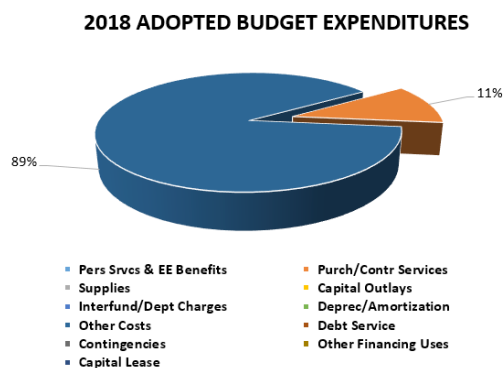
Our mission is to be the voice of business, provide leadership, information and solutions to foster a strong economic environment and a superior quality of life in Cumming and Forsyth County.

### Goals and Objectives

**Goal #1: Provide attractive and desirable locations for industry and businesses with sites that meet the full range of opportunities.**

**Goal #2: Achieve a diversified economic base to minimize the vulnerability of the local economy and to provide economic opportunity for all segments of the population.**

**Goal #3: Attract new businesses and encourage growth of existing businesses with an emphasis on living wage jobs.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>			
Purch/Contr Services	\$ 33,343	\$ 40,000	\$ 40,000
Other Costs	95,000	105,000	320,000
<b>TOTAL</b>	<b>\$ 128,343</b>	<b>\$ 145,000</b>	<b>\$ 360,000</b>

Budget Summary | Contingency

Department Description and Information

This cost center was set up to aid in recording the various expenditures of contingency.

Mission

Goals and Objectives

Goal #1: Funds needed for unanticipated expenditures during the fiscal year.



## Budget Summary | Retiree Benefits

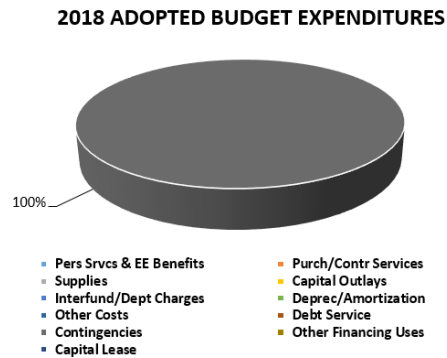
### Department Description and Information

This cost center was set up to aid in recording the various revenues and expenditures for Retiree Benefits.

### Mission

### Goals and Objectives

**Goal #1: Maintain adequate funds for Retiree Benefits plan.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 1,367,875	\$ -	\$ -
Miscellaneous Revenue	114,324	-	200,000
Other Financing Sources	-	-	1,600,000
<b>TOTAL</b>	<b>\$ 1,482,199</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 30,999	\$ -	\$ -
Interfund/Dept Charges	1,451,200	-	-
Contingencies	-	-	1,800,000
<b>TOTAL</b>	<b>\$ 1,482,199</b>	<b>\$ -</b>	<b>\$ 1,800,000</b>





# 2018

## Special Revenue Funds

### Special Revenue Funds Revenue and Expenditure Detail by Fund

Fund 20500 - Law Library  
Fund 21000 - DA Drug Seizure  
Fund 21100 - Sheriff Drug Seizure - Administration  
Fund 21200 - Drug Abuse Treatment & Education (DATE) Fund  
Fund 21500 - Emergency 911 Fund  
Fund 21600 - Jail Fund  
Fund 23000 - Victim's Witness Assistance Program  
Fund 23100 - Juvenile Court Supervision  
Fund 23400 - Engineering  
Fund 25000 - Grant Fund  
Fund 27000 - Fire Fund  
Fund 27500 - Hotel/Motel Tax

Special Revenue Funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.



## Budget Summary | Law Library

### Department Description and Information

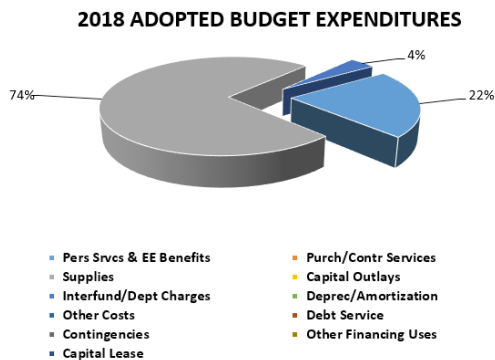
The Forsyth County Law Library serves as a resource to support the legal research needs of the Forsyth County Judiciary, attorneys, paralegals, Pro Se Litigants, and the general public.

### Mission

The mission of the Law Library is to provide assistance in finding appropriate materials and suggesting possible resources.

### Goals and Objectives

**Goal #1: Provide to the county citizens in print or through electronic access, free access to case, statutory and administrative law as well as forms, treatises and other material from the primary jurisdictions serving the county.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Investment Income	\$ 98,313	\$ 97,000	\$ 101,300
Miscellaneous Rev	8,346	4,400	-
<b>TOTAL</b>	<b>\$ 106,659</b>	<b>\$ 101,400</b>	<b>\$ 101,300</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 22,276	\$ 21,600	\$ 22,300
Purch/Contr Services	1,464	-	-
Supplies	76,314	75,400	75,000
Interfund/Dept Charges	8,000	4,400	4,000
<b>TOTAL</b>	<b>\$ 108,054</b>	<b>\$ 101,400</b>	<b>\$ 101,300</b>

## Budget Summary | DA Seizure

### Department Description and Information

This cost center was set up to aid in recording the various funds that are received from forfeitures through the court.

### Mission

The Forsyth County District Attorney's Office administers the funds from forfeitures through the courts.

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for District Attorney Seizure fund correctly.**



## Budget Summary | Sheriff Drug Seizure - Administration

### Department Description and Information

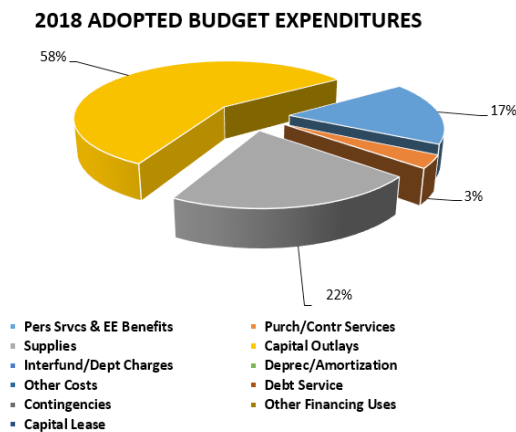
The U.S. Department of Justice through the Equitable Sharing Program provides local law enforcement agencies with money seized in drug investigations in exchange for their deputies serving on federal anti-drug and terrorism task forces.

### Mission

The Forsyth County Sheriff's Office administers the funds and property confiscated from drug related crimes.

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for Sheriff's Drug Seizure fund correctly.**



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Fines & Forfeitures	\$ 113,614	\$ 550,000	\$ 184,000
Investment Income	2,285	-	1,700
Contributions & Donations	11,135	1,000	12,500
Miscellaneous Rev	70,032	-	93,500
<b>TOTAL</b>	<b>\$ 197,066</b>	<b>\$ 551,000</b>	<b>\$ 291,700</b>

#### EXPENDITURES

Pers Srvcs & EE Benefits	\$ 460	\$ -	\$ 50,000
Purch/Contr Services	16,886	-	10,000
Supplies	87,157	551,000	62,600
Capital Outlays	625,632	-	169,100
<b>TOTAL</b>	<b>\$ 730,135</b>	<b>\$ 551,000</b>	<b>\$ 291,700</b>



## Budget Summary | Drug Abuse Treatment & Education (D.A.T.E.)

### Department Description and Information

Drug Abuse Treatment and Education provides a system of treatment, therapeutic advice or counsel provided for the rehabilitation of drug dependent persons and includes programs offered in residential and/or nonresidential settings.

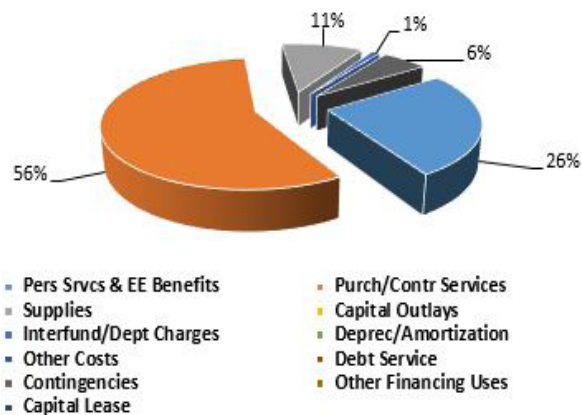
### Mission

The mission of the Forsyth County Drug Court Program is to enhance public safety by providing a judicially supervised regimen of treatment and innovative case management to substance abuse offenders with the goal of returning sober, law-abiding citizens to the community, and thereby closing the “revolving door” to the criminal justice system.

### Goals and Objectives

**Goal #1: Reduce the revolving door of crime and drugs by providing treatment to drug-addicted criminal offenders.**

**2018 ADOPTED BUDGET EXPENDITURES**



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Fines & Forfeitures	\$ 461,979	\$ 537,000	\$ 537,000
Investment Income	900	-	-
Miscellaneous Revenue	11,783	13,000	16,000
Other Financing Sources	-	130,000	307,800
<b>TOTAL</b>	<b>\$ 474,662</b>	<b>\$ 680,000</b>	<b>\$ 860,800</b>

#### EXPENDITURES

Pers Srvcs & EE Benefits	\$ 143,533	\$ 148,600	\$ 223,300
Purch/Contr Services	301,078	434,400	486,100
Supplies	48,859	77,200	92,000
Capital Outlays	6,391	-	-
Interfund/Dept Charges	142	9,800	8,800
Contingencies	-	10,000	50,600
<b>TOTAL</b>	<b>\$ 500,003</b>	<b>\$ 680,000</b>	<b>\$ 860,800</b>

## Budget Summary | 911 Center

### Department Description and Information

The 911 Center dispatches to and serves the Fire Department, Sheriff's Office and the county's contracted provider of emergency medical transport services.

### Mission

Forsyth County 911 Center maintains and operates the 911 Communications system in such fashion that all calls, whether emergent or non-emergent in nature, are answered in an efficient and effective manner that assures to the greatest degree possible the safety of responders and the general public; to provide such service in a courteous and professional manner; and works at all times to preserve and protect the lives and property of all persons in Forsyth County.

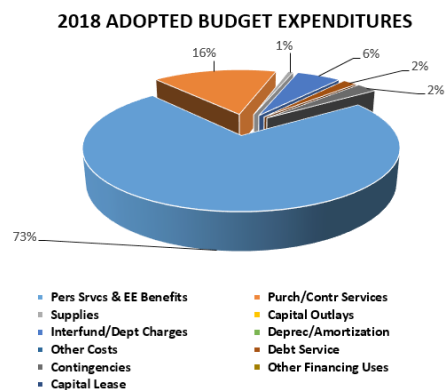
### Goals and Objectives

#### Goal #1: Maintain or exceed current staff retention levels.

- Continue to provide training opportunities for all communications officers.
- Continue providing structured and consistent training.

#### Goal #2: Maintain or exceed current staff retention levels.

- Maintain compliance.
- Submit documents for proof of compliance.



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 4,396,821	\$ 4,365,000	\$ 4,600,000
Investment Income	1,893	-	-
Other Financing Sources	86,267	-	-
<b>TOTAL</b>	<b>\$ 4,484,981</b>	<b>\$ 4,365,000</b>	<b>\$ 4,600,000</b>

#### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 2,902,701	\$ 3,174,900	\$ 3,356,700
Purch/Contr Services	550,622	724,400	743,400
Supplies	15,479	28,500	28,800
Capital Outlays	428,800	34,700	2,500
Interfund/Dept Charges	246,200	311,500	263,900
Debt Service	-	-	83,900
Contingencies	-	91,000	-
Other Financing Uses	-	-	120,800
<b>TOTAL</b>	<b>\$ 4,143,802</b>	<b>\$ 4,365,000</b>	<b>\$ 4,600,000</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Calls for Service	235,112	282,134	296,000
Response Time from Answer to Dispatch 3:01 mins		<3:00 mins	<3:00 mins
Time Answer Incoming Calls 6.5 sec		6.5 sec	5.0 sec

## Budget Summary | Jail Fund

### Department Description and Information

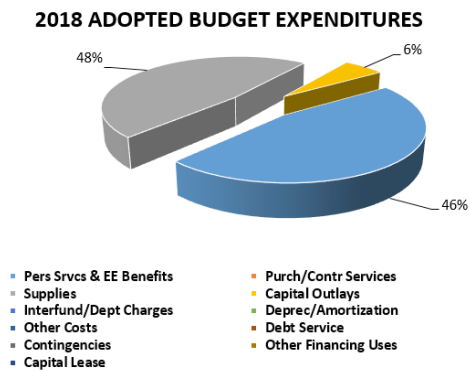
This cost center was set up to aid in recording the various funds that are received from forfeitures through the court.

### Mission

The Forsyth County Sheriff's Office administers the funds that are received from forfeitures through the court.

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for Jail Fund correctly.**



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Fines & Forfeitures	\$ 250,661	\$ 230,000	\$ 430,000
Investment Income	480	-	-
<b>TOTAL</b>	<b>\$ 251,141</b>	<b>\$ 230,000</b>	<b>\$ 430,000</b>

#### EXPENDITURES

Pers Svcs & EE Benefits	\$ -	\$ -	\$ 200,000
Supplies	-	230,000	205,000
Capital Outlays	19,407	-	25,000
<b>TOTAL</b>	<b>\$ 19,407</b>	<b>\$ 230,000</b>	<b>\$ 430,000</b>

## Budget Summary | Victim's Witness Assistance Program

### Department Description and Information

Victim Advocates will offer the best possible services to citizens who fall victim to crime in Forsyth County by providing comprehensive services, which remove barriers, strengthen victims and their families, and foster a healthy transition from victim to survivor.

### Mission

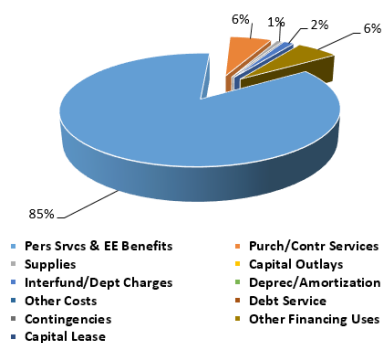
The mission of the Victim Witness Assistance Program is to offer crime victims and witnesses emotional support during the aftermath of a crime as well as guidance through the complexities of the criminal justice system.

### Goals and Objectives

**Goal #1:** Victim advocates will offer the best possible services to citizens who fall victim to crime in Forsyth County by providing comprehensive services, which remove barriers, strengthen victims and their families, and foster a healthy transition from victim to survivor.

**Goal #2:** Increase services to victims of family violence, in order to enhance child abuse awareness education.

2018 ADOPTED BUDGET EXPENDITURES



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Fines & Forfeitures	\$ 120,496	\$ 110,000	\$ 110,000
Other Financing Srcs	254,217	311,900	298,000
<b>TOTAL</b>	<b>\$ 374,713</b>	<b>\$ 421,900</b>	<b>\$ 408,000</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 298,457	\$ 364,200	\$ 348,100
Purch/Contr Services	26,348	25,100	25,200
Supplies	8,031	3,100	3,300
Capital Outlays	7,514	-	-
Interfund/Dept Charges	9,200	6,800	6,200
Other Financing Uses	20,012	22,700	25,200
<b>TOTAL</b>	<b>\$ 369,562</b>	<b>\$ 421,900</b>	<b>\$ 408,000</b>



## Budget Summary | Juvenile Court Supervision

### Department Description and Information

This cost center was set up to aid in recording the various fees collected from the Juvenile Court for designated purposes.

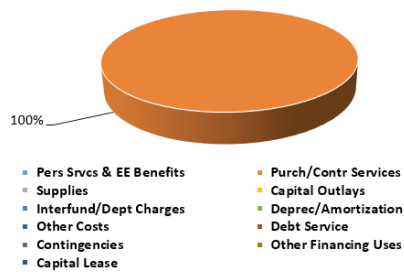
### Mission

The Forsyth County Juvenile Court administers the funds from various fees collected by the court.

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for Juvenile Court Supervision fund correctly.**

2018 ADOPTED BUDGET EXPENDITURES



#### REVENUES

Fines & Forfeitures  
Investment Income

#### TOTAL

#### EXPENDITURES

Purch/Contr Services

#### TOTAL

	2016	2017	2018
	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
\$ 14,810		\$ 28,000	\$ 28,000
38		-	-
<b>\$ 14,848</b>		<b>\$ 28,000</b>	<b>\$ 28,000</b>
\$ 19,800		\$ 28,000	\$ 28,000
<b>\$ 19,800</b>		<b>\$ 28,000</b>	<b>\$ 28,000</b>

## ***Budget Summary | Engineering***

### **Roads & Bridges**

#### **Department Description and Information:**

The Roads and Bridges Division provides for the repairs and maintenance of existing county roads and storm structures promptly, efficiently and economically using well-planned activities, proper equipment, and skilled and dedicated employees.

#### **Mission**

The Roads and Bridges Division is committed to serving the residents and visitors of the county to the best of our ability and resources. Our primary goal from all of Roads and Bridges employees is to keep the roads of Forsyth County safe and drivable for all who travel upon them and the right-of-ways maintained and free of safety hazards to pedestrians.

#### **Goals and Objectives**

**Goal #1: Paving, patching/milling, shoulder building of nearly over 1,112 paved roads throughout the county. This number has increased as the county's development grows.**

- Paving - Pave the roads on the yearly resurfacing list provided by the Engineering Department of the county roads that have been chosen for new pavement and roads that through inspection, are determined in need of resurfacing.
- Patching / milling- The deep-patching operations are completed in conjunction with county resurfacing contracts. The patching / milling crew completes approximately 30 to 60 miles of roadway each year in conjunction with the resurfacing contract. The county is responsible for making the deep-patching repairs before the contractor comes along to add the final top coat. The patching crew also works with other departments to minimize the cost to the county for repairs for those departments.
- Shoulder building - Once the patching and resurfacing are complete, the shoulders of those roads are brought back up to the county standards for road shoulders.

**Goal #2: Drainage and maintenance of gravel roads and sidewalks.**

- Drainage - Maintain, repair and install storm structures and piping throughout the county as needed. These repairs and installations are cross drains, side drains, storm drain structures and drainage ditches in residential neighborhoods and county roads.
- Scrape/gravel - The County still has over 33 miles of non-paved roads that are county maintained. These are where the road needs scraping or additional gravel added for safe travel. Each of these roads are also treated with calcium chloride on yearly basis for dust control.
- Sidewalks - Repair and replace sidewalks within the county right-of-way that have been determined to be a safety hazard to pedestrians.

**Goal #3: Mowing, herbicide spraying, tree removal and chipping. Managing the growth of weeds, brush, and low hugging roadside tree limbs occurring in the road right-of-way is one of our main priorities. Our goal is to clear any of the county right-of-ways for a clear site of warning signs, other traffic, pedestrians and increase sight distance.**

- Mowing - Mow all the right-of-ways at least three times a year or as needed. The primary purpose of vegetative coverage on the roadsides is to maintain erosion. With high fuel prices and herbicide costs, we must use our resources more efficiently than ever. Our mowing season normally begins in April and continues through December weather and budgetary constraints permitting.
- Herbicide spraying - Maintain vegetation control for all guardrails, hydrants, road signs, bridges and drainage structures annually. Chemical herbicide is the most effective and least costly way to control weeds.
- Tree removal / chipping - All trees along the right-of-way as they grow and mature need to have their branches pruned and trimmed to keep an open line of sight. Also with any heavy winds, ice or snow, the branches of these trees may snap and need to be removed from the right-of-way and drainage ditches. Remove trees as needed to prevent root intrusion at drainage pipes, sidewalks and roadways. Continue with our Christmas tree chipping program at the beginning of every year.

## ***Budget Summary | Engineering***

### **Traffic Engineering**

#### **Department Description and Information**

The Traffic Engineering Division will provide safe and efficient movement of traffic on all county maintained roads through the optimal use and maintenance of the most appropriate traffic control devices or equipment.

#### **Mission**

It is the goal of the division to maximize use of the resources while streamlining the procedures providing for the safe and efficient movement of traffic. Responding quickly, by providing 24-hour on-call service for repair of all county maintained traffic signals and existing signs, will allow the division to productively process customer needs.

#### **Goals and Objectives**

##### **Goal #1: Review operation of all county maintained traffic signals in order to provide optimum operation.**

- Complete semi-annual maintenance on 69 county maintained traffic signals.
- Complete annual timing review and modify as needed.
- Continue to replace remaining incandescent bulbs with L.E.D.'s until they are all replaced.

##### **Goal #2: Provide maintenance and installation for approximately 1,400 signs per year.**

- Complete twenty-seven work orders per week for sign installation and/or maintenance.
- Complete work orders for sign installations within one week of utility location being marked.
- Continue Stop and Yield sign upgrade to diamond grade reflective sheeting.

##### **Goal #3: Replace all thermoplastic hand markings at approximately twelve intersections.**

- Install stop bars at approximately twenty (20) intersections per year.
- Replace crosswalk markings as needed to provide maximum visibility.

### **Storm Water Management**

#### **Department Description and Information**

The Stormwater Division implements Forsyth County's Stormwater Management Program, including enforcement of the Erosion and Sediment Control Ordinance, the environmental monitoring and pollution prevention programs, inspection of detention facilities and drainage systems.

#### **Mission**

The mission of the Storm Water Management Division is to protect, maintain, and enhance the short and long term public health, safety, and general welfare by: providing for regulation and management of the county's storm sewer system, by protecting, preserving, and enhancing water quality, fish and wildlife habitat within the county, and protecting those downstream from water quality and quantity impacts.

#### **Goals and Objectives**

##### **Goal #1: Revise and amend the Forsyth County Addendum to the Georgia Storm Water Management Manual to incorporate charges in Federal, state, and district regulations.**

- Continue working with consultant and staff to identify areas within Ordinance 75 and the Addendum that must be updated.
- Begin incorporating changes in plan review and inspection process.

##### **Goal #2: Obtain Level II Plan Reviewer certification from Georgia Soil and Water Conservation Commission for 6 Soil Erosion Inspectors and 3 Stormwater Technicians.**

- Provide Stormwater Division staff with additional expertise in erosion control plan review to strengthen their knowledge and ability enforcing plans in the field.
- Reduce the number of storm water complaints during construction and post construction.

## ***Budget Summary | Engineering***

### **Traffic Engineering**

#### **Goal #3: Minimize flood risk in Forsyth County.**

- Review elevation certificates to ensure structures meet minimum finished floor elevations
- Maintain a database of completed elevation certificates for property owner use when obtaining Letters of Map Change from FEMA.

### **Engineering**

#### **Department Description and Information**

The Department of Engineering represents a functional grouping of divisions meeting a common goal - to provide for the County's infrastructure needs through proper placement and maintenance of roadways, drainage structures, pedestrian walks and traffic control devices.

#### **Mission**

Our mission is to improve the quality of life for Forsyth County residents, businesses and visitors by providing well-planned, environmentally sensitive, cost effective infrastructure and services to promote health, personal safety, transportation, economic growth and civic vitality.

#### **Goals and Objectives**

#### **Goal #1: Continue to oversee/implement various road programs: Transportation Bond Projects, SPLOST, Safe Route to Schools, Transportation Enhancement, Transportation Investment Act and GDOT.**

- Manage, design, and acquire right-of-way and construction for projects awarded under the various road programs.
- Review bids, award contracts and notices to proceed. Hold pre-construction meeting with contractor.
- Oversee and complete projects within awarded contract deadline.

#### **Goal #2: Negotiate and acquire approximately 500 parcels for Transportation Bond projects and SPLOST projects.**

- Research and review right-of-way plans for accuracy. Notify and request donations from property owners. Negotiate in good faith.
- Meet and negotiate acquisitions of required right-of-way and/or easements with property owners. Support legal staff with closings and maintain accurate records of acquisitions.
- Acquire rights and lands as needed to assure the success of bond and SPLOST transportation projects and to facilitate public needs, both present and future.

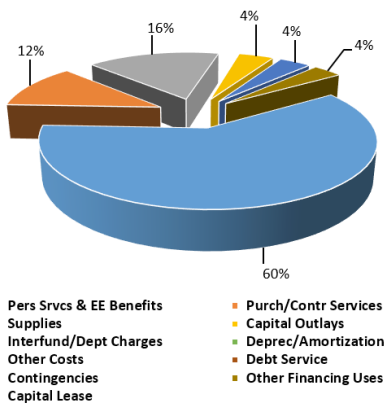
#### **Goal #3: Provide top quality, professional, effective and timely customer service to all citizens of Forsyth County and county personnel.**

- Provide assistance answering questions and addressing issues related to bond and SPLOST projects, storm water, roads and bridges, traffic and right-of-way in a quick, efficient manner.
- Review and approve plans, permits, "as-builts" and construction plans for road projects, commercial and/or residential developments.
- Conduct efficient and timely inspections on all bond and SPLOST related projects, commercial and/or residential development.



## Budget Summary | Engineering

### 2018 ADOPTED BUDGET EXPENDITURES



#### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Taxes	\$ 9,498,521	\$ 8,900,000	\$ 9,498,500
Licenses & Permits	47,708	-	40,000
Intergovern Revenues	283,018	-	283,100
Charges for Services	508	-	-
Fines & Forfeitures	20,650	-	-
Investment Income	14,736	-	-
Miscellaneous Revenue	509	1,500	1,500
Other Financing Sources	883,399	928,700	1,350,900
<b>TOTAL</b>	<b>\$10,749,049</b>	<b>\$ 9,830,200</b>	<b>\$11,174,000</b>

#### EXPENDITURES

Pers Srvcs & EE Benefits	\$ 5,710,699	\$ 6,093,100	\$ 6,720,600
Purch/Contr Services	1,120,818	1,293,600	1,317,100
Supplies	1,869,357	1,631,600	# 1,826,200
Capital Outlays	397,764	527,000	480,400
Interfund/Dept Charges	201,200	183,800	432,300
Contingencies	-	3,700	-
Other Financing Uses	-	97,400	397,400

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
<b>Roads &amp; Bridges</b>			
Road Work Completed	2,050	2,100	2,125
Increase of Work Orders	2,050	2,100	2,125
<b>Traffic</b>			
Timing Review of Traffic Signals	64	69	70
Semi-annual Maintenance of 69			
Traffic Signals	127	138	140
Repaired Signs	1,906	1,400	1,400
Replace or Re-mark all Thermoplastic			
Markings at Intersections	32	12	12
Stop Bars Installed	35	20	20
Upgrade Stop & Yield Signs	231	200	200
<b>Storm Water Management</b>			
Inspections	8,531	17,062	25,000
<b>Engineering</b>			
Parcels Researched for Maintenance			
Permits, Gravel Roads, etc.	840	700	700
Parcels Negotiated and Closed,			
Deeds Recorded, etc.	475	550	500
Personnel Costs to Acquire Right Of			
Way & Easements	\$192,337	\$203,503	\$215,000

## Budget Summary | Grant Fund

### Department Description and Information

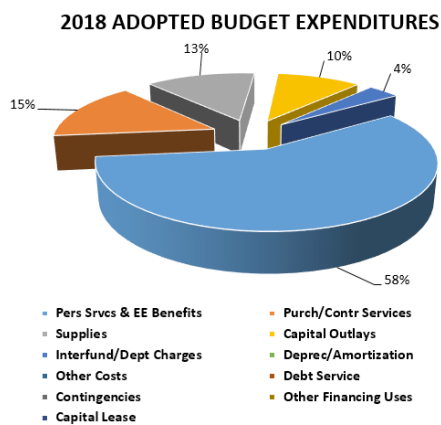
The Grants Administrator and Grant Coordinator oversee the countywide grant program from private, corporate and government sources to support various programs of the county. The Grant Coordinator also researches, plans, and identifies future grant opportunities for various programs of the county.

### Mission

Our mission is to improve the quality of life in Forsyth County through charitable giving, provide a vehicle for donors with varied interests to support charitable and community activities, assess and respond to emerging and changing community needs in the fields of education, youth services, recreation, arts and culture, social services and civic and community development, and serve as a catalyst to support projects vital to the community.

### Goals and Objectives

**Goal #1: Locate grants applicable to the county and notify the appropriate department to apply for the grant.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Intergovern Revenues	\$ 4,671,925	\$ 1,462,000	\$ 1,954,649
Charges for Services	36,910	38,400	36,600
Contributions & Donations	54,179	40,000	45,000
Miscellaneous Revenue	-	986,600	937,700
Other Financing Sources	632,448	-	-
<b>TOTAL</b>	<b>\$ 5,395,462</b>	<b>\$ 2,527,000</b>	<b>\$ 2,973,949</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 1,215,935	\$ 1,397,000	\$ 1,716,409
Purch/Contr Services	\$ 268,353	316,900	447,278
Supplies	\$ 2,059,333	351,800	395,262
Capital Outlays	\$ 1,277,773	340,500	302,600
Interfund/Dept Charges	\$ 139,612	111,300	112,400
Other Costs	\$ 25,867	9,500	-
Contingencies	\$ 5,625	-	-
<b>TOTAL</b>	<b>\$ 4,992,498</b>	<b>\$ 2,527,000</b>	<b>\$ 2,973,949</b>

# Budget Summary | Fire Department and Emergency Management Agency

## Department Description and Information

The Forsyth County Fire Department strives to prevent incidents from occurring through code enforcement, public education, and fire prevention activities; mitigate hazards by handling all requests for service in a professional manner; provide the highest quality of service in a caring and professional manner; encourage and support employee development, enhancing proficiency and professionalism; and promote the health and safety of our employees.

## Mission

The Forsyth County Fire Department protects life, property and the environment from the ravages of fire and all other emergencies, both natural and man-made, provides citizens and visitors with emergency medical pre-hospital care in a highly effective manner with the best trained personnel possible.

## Goals and Objectives

**Goal #1: Prevent incidents from occurring through code enforcement, public education and fire prevention activities.**

- Educate the public with fire prevention programs including station tours and school programs.

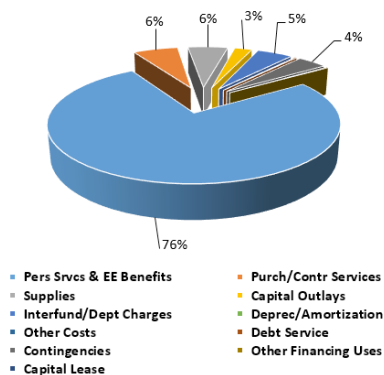
**Goal #2: Mitigate hazards by handling all services in a professional manner. Encourage and support employee development, enhancing proficiency and professionalism.**

- Continue to reduce response time in emergency situations.

**Goal #3: Provide the highest quality of service in a professional and caring manner. Promote the health and safety of our employees.**

- Provide the citizens of Forsyth County with the most knowledge and equipped personnel to handle an emergency/ patient aid/ fire call in a timely and professionally manner.

2018 ADOPTED BUDGET EXPENDITURES



## REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Taxes	\$20,272,086	\$21,137,869	\$22,891,000
Licenses & Permits	205,793	192,000	210,000
Charges for Services	(535,789)	(536,400)	(561,400)
Investment Income	36,660	30,000	32,000
Contributions & Donations	30	2,700	2,700
Miscellaneous Revenue	36,022	39,000	43,000
Other Financing Sources	-	-	508,488
<b>TOTAL</b>	<b>\$20,014,802</b>	<b>\$20,865,169</b>	<b>\$23,125,788</b>

## EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvs & EE Benefits	\$15,960,892	\$16,480,950	\$17,558,700
Purch/Contr Services	854,454	1,263,900	1,468,830
Supplies	1,058,158	1,405,200	1,309,674
Capital Outlays	561,525	155,800	570,255
Interfund/Dept Charges	1,620,900	1,277,700	1,160,000
Debt Service	-	-	54,000
Contingencies	-	228,919	951,629
Other Financing Uses	52,653	52,700	52,700
<b>TOTAL</b>	<b>\$20,108,582</b>	<b>\$20,865,169</b>	<b>\$23,125,788</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Emergency Response/Incidents	13,873	14,300	14,800
Apparatus Dispatched	16,125	16,500	16,800
Average Response Time	6:53 mins	6:00 mins	6:00 mins

## Budget Summary | Hotel/Motel Tax

### Department Description and Information

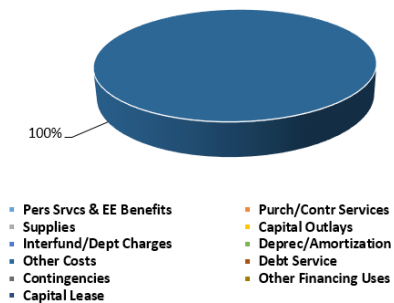
A lodging excise tax levied of five percent of the rent for every occupancy of a guestroom in unincorporated areas of the county.

### Mission

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for the Hotel/Motel Tax fund correctly.**

2018 ADOPTED BUDGET EXPENDITURES



#### REVENUES

Hotel/Motel Tax

#### TOTAL

#### EXPENDITURES

Other Costs

#### TOTAL

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Hotel/Motel Tax	\$ 598,150	\$ 464,800	\$ 5,984,100
<b>TOTAL</b>	<b>\$ 598,150</b>	<b>\$ 464,800</b>	<b>\$ 5,984,100</b>
Other Costs	\$ 598,149	\$ 464,800	\$ 598,100
<b>TOTAL</b>	<b>\$ 598,149</b>	<b>\$ 464,800</b>	<b>\$ 598,100</b>





# 2018

## Capital Outlay Fund

### Capital Outlay Fund Revenue and Expenditure Detail by Fund

Fund 35000 - Capital Outlay

The Capital Outlay Fund is accounts for all financial resources to be used for the acquisition and construction of major capital projects.



## Budget Summary | Capital Outlay

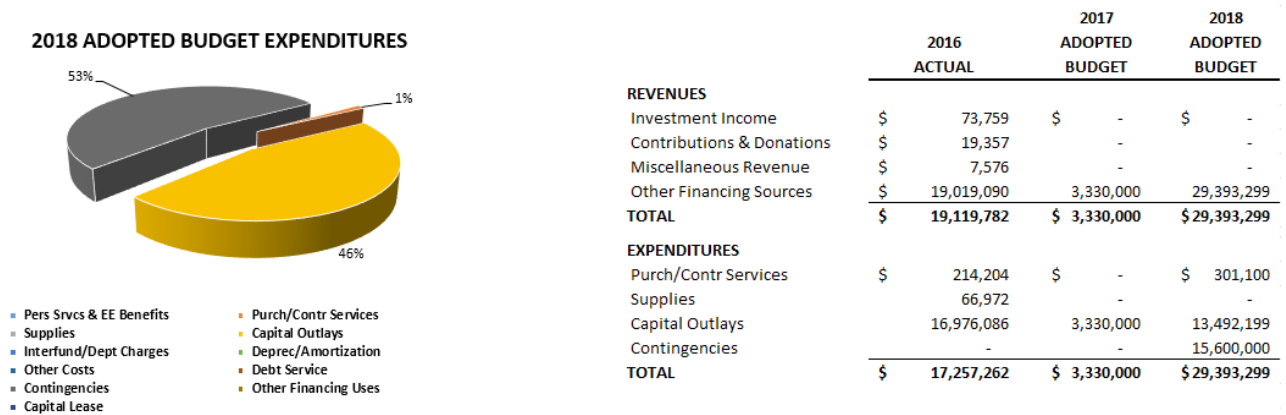
### Department Description and Information

Expenditures for the preservation, development, improvement or acquisition of lands, buildings or certain associated equipment.

### Mission

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for the Capital fund correctly.**





# 2018

## Debt Service Fund

### Debt Service Funds

### Revenue and Expenditure Detail by Fund

Fund 41000 - GO Bonds

The Debt Service Funds account for the resources accumulated and payment made for principal and interest on long-term general obligation debt of governmental funds.



## Budget Summary | GO Bonds

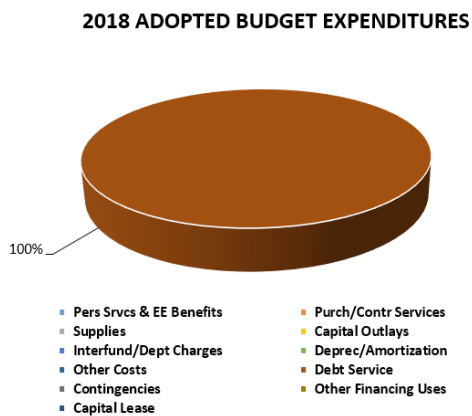
### Department Description and Information

Bonds that are secured by the full faith and credit of the issuing body and generally are considered to be payable from taxes and other general revenues.

### Mission

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for the Bond fund correctly.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Taxes	\$15,454,524	\$15,837,532	\$17,680,471
Charges for Services	(415,053)	(300,000)	(430,300)
Fines & Forfeitures	-	-	-
Investment Income	23,904	25,000	25,000
Other Financing Sources	-	-	2,533,776
<b>TOTAL</b>	<b>\$15,063,375</b>	<b>\$15,562,532</b>	<b>\$19,808,947</b>
<b>EXPENDITURES</b>			
Purch/Contr Services	\$ 7,998	\$ 5,000	\$ 10,000
Debt Service	14,888,915	15,363,731	19,798,947
Contingencies	-	193,801	-
<b>TOTAL</b>	<b>\$14,896,913</b>	<b>\$15,562,532</b>	<b>\$19,808,947</b>





# 2018

## Enterprise Funds

### Enterprise Funds

#### Revenue and Expenditure Detail by Fund

Fund 50500 - Water & Sewer

Fund 54000 - Recycling & Solid Waste

Enterprise Funds are a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.



## ***Budget Summary | Water & Sewer***

### **Water & Sewer – Waste Water Treatment**

#### **Department Description and Information**

The Waste Water Treatment Division recycles the treated water and nutrient-rich bio-solids, and recovering energy from waste gases increases the efficiency of our wastewater treatment plants, conserves resources, protects the environment, and saves money.

#### **Mission**

The mission of Water and Sewer Waste Water Treatment is to protect the environment by complying with all state and federal regulations governing the operation of all Forsyth County water reclamation facilities.

#### **Goals and Objectives**

##### **Goal #1: Create a pretreatment program that can be approved by EPD.**

- Create the program.
- Submit the program the EPD.
- Implement the program.

##### **Goal #2: Win at least one plant of the year award.**

- Submit the plant for inspection.
- Prepare for the plant of the year inspection such that we meet the 93% requirement.
- Keep the plants and all paperwork in an orderly condition at all times.

### **Water & Sewer – Commercial Services**

#### **Department Description and Information**

The Commercial Services Division of the Forsyth County Water and Sewer Department provides water and sewer services for residents and businesses in the county.

#### **Mission**

The mission of the Water and Sewer Department is to provide Forsyth County with the highest quality of water sewer service through progressive leadership and environmental stewardship.

#### **Goals and Objectives**

##### **Goal #1: Reduce lost revenue due to unaccounted water loss.**

- Replace 425 polybutylene service lines with copper.
- Repair stopped meters within 30 days.
- Complete work orders for zero (0) consumption and RF issues within 45 days.

##### **Goal #2: Maintain the county's sewer lines and manholes effectively and quickly by responding to sewer line issues.**

- Camera 140,000 liner feet of sewer lines.
- Clean 100,000 liner feet of sewer line.
- Inspect 4,500 manholes.

##### **Goal #3: Strengthen warehouse operations, inventory accuracy and warranty processing.**

- Maintain an inventory accuracy of 97% using spreadsheets. Increase accuracy to 98% with new inventory software package, bar coding and the addition of an Inventory Control Specialist position for data entry into the new inventory system and warranty processing.

## ***Budget Summary | Water & Sewer***

### **Water & Sewer – Water Treatment Facility**

#### **Department Description and Information**

The Water Treatment Facility Division is responsible for the effective production, filtration, and quality control of water for Forsyth County. The Division's responsivity starts at the source of raw water and extends throughout the treatment process.

#### **Mission**

The mission of the Water and Sewer Water Treatment Facility is to provide an adequate supply of drinking water that meets or exceeds the requirements set forth by the Georgia EPD and the US Clean Water Act.

#### **Goals and Objectives**

##### **Goal #1: Reduce the number of water quality complaints.**

- Produce the best quality water so the customers have no need to complain.

##### **Goal #2: Reduce the amount of lost water between the raw water and finished water.**

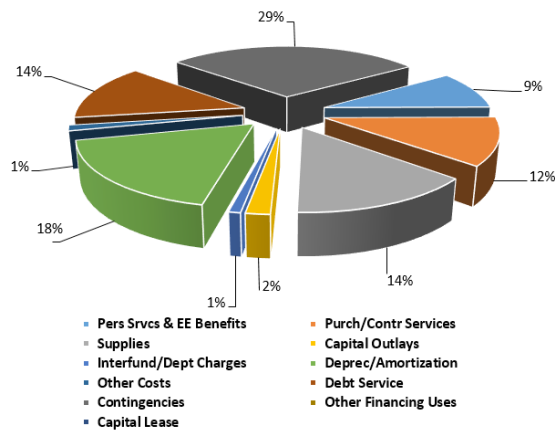
- Assure all meters are calibrated properly and timely.
- Keep the plant in optimum operating condition so no water is wasted with unnecessary back wash.

##### **Goal #3: Apply for GAWP plant of the year and win!**

- Keep plant and grounds in great condition.
- Keep all paperwork in logical and orderly fashion.

## Budget Summary | Water & Sewer

**2018 ADOPTED BUDGET EXPENDITURES**



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Licenses & Permits	\$ 119,006	\$ 175,000	\$ 150,000
Intergovern Revenues	31,259	31,500	32,900
Charges for Services	60,098,437	60,143,000	64,739,700
Fines & Forfeitures	-	-	-
Investment Income	509,696	120,000	320,000
Contributions & Donations	30,643,232	20,250,000	25,300,000
Miscellaneous Revenue	272,166	192,000	193,500
Other Financing Sources	17,165	-	-
<b>TOTAL</b>	<b>\$91,690,961</b>	<b>\$80,911,500</b>	<b>\$90,736,100</b>

### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 6,865,745	\$ 7,757,100	\$ 8,435,800
Purch/Contr Services	7,820,683	9,951,700	10,360,400
Supplies	11,500,301	11,669,900	13,036,700
Capital Outlays	13,691	1,511,500	1,708,000
Interfund/Dept Charges	757,800	847,800	835,800
Deprec/Amortization	11,561,154	15,600,000	16,200,000
Other Costs	1,025,270	1,275,000	1,205,000
Debt Service	5,072,477	12,432,000	12,481,000
Contingencies	2,164,670	19,866,500	26,473,400
<b>TOTAL</b>	<b>\$46,781,791</b>	<b>\$80,911,500</b>	<b>\$90,736,100</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
<b>Waste Water Treatment &amp; Facility</b>			
Wastewater Plant Violations	0	1	0
Receive Gold Award for Treatment Performance	1	1	1
Grease Trap Compliance Inspections	40	50	50+
Semi-annual Component Inspections	N/A	N/A	16
<b>Engineering</b>			
Implementation of Asset Mgmt Prog	0%	25%	75%
Utility Locate Requests Responses	N/A	95%	100%
Leak Detection	N/A	10	10
Backflow Testing	N/A	100%	100%
Review Comments Provided	100%	100%	100%
Utility Mains Damaged	N/A	N/A	< 15
Easements Acquired	N/A	85%	85%
<b>Maintenance</b>			
Poly Service Line Replacements	469	375-425	425
Repair of Stopped Meters	N/A	N/A	100%
Repair RF Issues & Zero Consumption Service Orders	N/A	N/A	100%
Video Recording of Sewer Lines (Linear Feet)	143,166	140,000	140,000
Cleaning of Sewer Lines (Linear Feet)	102,424	100,000	100,000
Manholes Inspection	3,501	5,000	45,000
Inventory Accuracy	100%	98%	98%



## ***Budget Summary | Recycling & Solid Waste***

### **Department Description and Information**

The Recycling and Solid Waste Department is responsible for the collection of recyclables and bagged household trash at the three convenience centers in Forsyth County.

### **Mission**

The mission of the Forsyth County Recycling and Solid Waste Department is to manage the county's solid waste in an environmentally sound, cost effective, socially responsible and safe manner in accordance with the vision of the Forsyth County Solid Waste Plan.

### **Goals and Objectives**

**Goal #1: Maintain an active/good standing Keep America Beautiful Affiliate program in Forsyth County as described in the Memorandum of Agreement (MOA) between Keep Forsyth County Beautiful Inc. and the Recycling and Solid Waste Department that addresses the four core areas of an affiliate in Georgia - recycling and waste reduction, litter, beautification, and greening and water.**

- Conduct quality affiliate programs that meet the requirements of national and state awards. Submit a minimum of 3 award applications.
- Continue to work with KFCB affiliate board to write and implement standard procedures that are consistent with the MOU and strengthens the affiliate program.
- Continue to develop and implement the comprehensive county litter plan started in 2015.

**Goal #2: Include a new convenience center in 2020 budget cycle.**

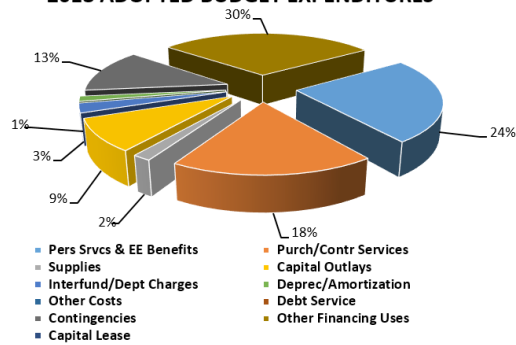
- Conduct a customer survey to determine best location for a new center.
- Analyze operations of the current 3 convenience centers to determine staffing, equipment and service needs for a new center.
- Develop a design for the new center that is cost effective, customer friendly and environmentally conscious.

**Goal #3: Decrease the amount of litter on roadways in Forsyth County by administering the three components of the Litter Plan - education, eradication and enforcement.**

- Continue to make the litter message a standard part of all KFCB Outreach.
- Continue to use multiple mediums to infiltrate Forsyth County with the hot line and anti-litter message. Mediums include but not limited to billboards, radio, TV, signs, bumper stickers and several forms of social media.
- Work with the KFCB Board to promote public - private partnerships similar to the Peachtree Parkway agreement that is highly effective in keeping litter off contracted areas at little or no cost to the county.

## Budget Summary | Recycling & Solid Waste

**2018 ADOPTED BUDGET EXPENDITURES**



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 2,319,423	\$ 2,142,000	\$ 2,519,500
Investment Income	8,213	6,000	10,000

**TOTAL** \$ 2,327,636 \$ 2,148,000 \$ 2,529,500

### EXPENDITURES

Pers Svcs & EE Benefits	\$ 583,076	\$ 547,900	\$ 616,200
Purch/Contr Services	271,150	270,900	464,900
Supplies	33,800	36,600	43,100
Capital Outlays	710	-	231,000
Interfund/Dept Charges	66,300	65,200	67,400
Deprec/Amortization	36,330	36,000	36,500
Contingencies	(334)	441,400	320,400
Other Financing Uses	750,000	750,000	750,000

**TOTAL** \$ 1,741,032 \$ 2,148,000 \$ 2,529,500

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Tolbert Street Recycled Electronics	77	80	83
Paint Recycled/Disposed (Gallons)	10,824	14,000	17,000
Water Education Classes	226	230	240
Water Education Class Participants	5,725	6,000	6,500
Mack Rolloff Truck Trash Loads	217	228	235
Mack Rolloff Truck Recycle Loads	422	440	445
Keep America Beautiful Presidents Circle Award	1	1	1
Roadways, Shorelines or Parks Cleaned by Volunteers (Miles)	192	225	260
Bags of Trash Removed from Roadways, Shorelines or Parks	1,490	1,540	1,590



# 2018

## Internal Service Funds

### **Internal Service Funds Revenue and Expenditure Detail by Fund**

Fund 61000 - Risk Management  
Fund 61500 - Employee Health Benefits  
Fund 62000 - Workers' Compensation  
Fund 63500 - Fleet Maintenance

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.



## ***Budget Summary | Risk Management***

### **Department Description and Information**

The Risk Management Department is responsible for insuring the county's assets and promoting safety awareness. All property, automobile, general liability and workers' compensation claims are managed in this office. Risk Management oversees the county's safety and loss prevention program to promote the safety and well-being of county employees and the general public.

### **Mission**

Forsyth County Risk Management strives to achieve an appropriate balance between realizing the county's opportunity for gains that are set forth and adopted by the Elected Officials and Constitutional Officers of the county while protecting county assets and minimizing the county's overall exposure to loss.

### **Goals and Objectives**

#### **Goal #1: Enhance visibility and understanding of county insurance policies, programs, Risk Management and loss control.**

- Provide insurance policy visibility to key stakeholders such as department heads and executive leadership and provide management level training for policy coverage(s) and risk management techniques.
- Secure insurance policy enhancements or risk transfer in key areas of exposure (Law Enforcement Off-Duty Liability, Cyber and Network Security, etc.).
- Enhance Certificate of Insurance Monitoring and tracking for approved vendors, leases, and additional insureds.

#### **Goal #2: Redefine and implement Risk Management claims process and visibility throughout all county insured agencies and departments.**

- Move to paperless claims filing process by Q1 2018.
- Quarterly claim reporting to 100% of departments by Q2 2018..
- Benchmarking data set for high severity/high frequency departments by Q3 2018 and total County by Q4 2018.

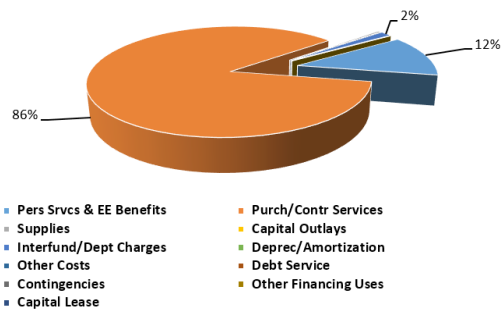
#### **Goal #3: Evaluate and begin to elevate the safety program to a 'Best in Class' standard.**

- Evaluate key areas of safety exposure by field visits from RM staff and outside consultants to identify safety standards and deficiencies in an effort to update and implement written standards.
- Enhance the Safety Incentive Program to a recognized program that all employees are aware of and interested in being a part of through publications, recognitions, contests, inter-departmental challenges, etc.
- Review and analyze claims and benchmarking data to continue enhancing training program and assist with recruitment/training for a countywide training administrator.



## Budget Summary | Risk Management

**2018 ADOPTED BUDGET EXPENDITURES**



### REVENUES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Charges for Services	\$ 1,619,300	\$ 1,570,600	\$ 1,425,600
Investment Income	3,322	-	3,000
Miscellaneous Revenue	31,563	50,000	99,600
Other Financing Sources	-	-	89,600
<b>TOTAL</b>	<b>\$ 1,654,185</b>	<b>\$ 1,620,600</b>	<b>\$ 1,617,800</b>

### EXPENDITURES

	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 257,427	\$ 183,000	\$ 199,200
Purch/Contr Services	1,226,150	1,360,600	1,389,100
Supplies	3,366	6,500	5,500
Interfund/Dept Charges	18,900	21,400	24,000
Other Financing Uses	-	49,100	-
<b>TOTAL</b>	<b>\$ 1,505,843</b>	<b>\$ 1,620,600</b>	<b>\$ 1,617,800</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Non Workers' Comp Liability Claims	239	240	250
Non Workers' Comp Insurance Claims Resolved	236	236	246
Liability Claim Average Cost	1,410	1,650	1,800
Employees needing Safety/Risk Training	850	900	900
Employees Trained	619	900	900
Total Cost of Risk (as a % of Budget)	1%	1%	1%

## Budget Summary | Employee Health Benefits

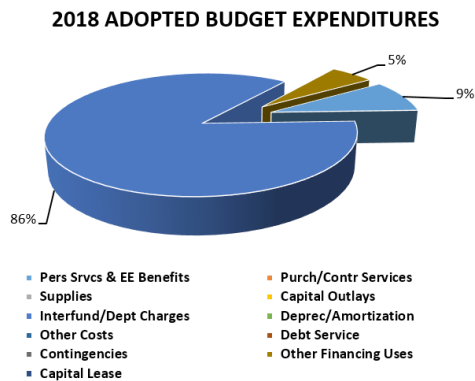
### Department Description and Information

This fund accounts for the cost of healthcare for county employees. It includes all revenues and costs associated with employee healthcare.

### Mission

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for the Health Benefits fund correctly.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$22,735,504	\$25,947,100	\$28,743,200
Investment Income	(596)	-	-
Miscellaneous Revenue	72,619	165,000	70,000
<b>TOTAL</b>	<b>\$22,807,527</b>	<b>\$26,112,100</b>	<b>\$28,813,200</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 963,680	\$ 1,325,000	\$ 2,557,000
Supplies	5,337	-	-
Interfund/Dept Charges	21,838,510	24,234,000	24,656,200
Contingencies	-	553,100	-
Other Financing Uses	-	-	1,600,000
<b>TOTAL</b>	<b>\$22,807,527</b>	<b>\$26,112,100</b>	<b>\$28,813,200</b>

## Budget Summary | Workers' Compensation

### Department Description and Information

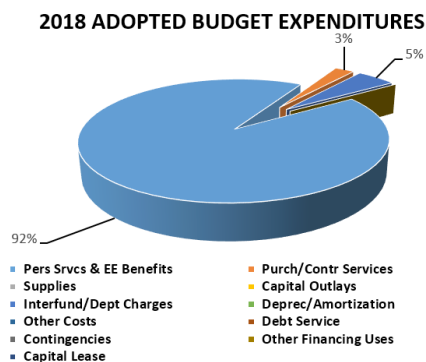
The Workers' Compensation Division providing timely and effective medical care for an injured worker and returning them to work as soon as possible by offering transitional employment are two of the top priorities in managing the workers' compensation program.

### Mission

The county is fully self-insured for its Workers' Compensation Insurance Program. The Workers' Compensation Fund is overseen by the Risk Management Department and the Chief Financial Officer. This helps to ensure the proper funding of Insurance Premiums for Stop Loss and Aggregate Workers' Compensation Insurance to minimize the county's loss exposure in addition to funding injured worker's medical and indemnity payments that are set forth and regulated by the State Board of Workers' Compensation.

### Goals and Objectives

**Goal #1: Record all revenues and expenditures for the Workers' Compensation fund correctly.**



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 897,472	\$ 900,000	\$ 740,000
Investment Income	21,701	10,000	15,000
Miscellaneous Revenue	116,894	45,000	37,000
Other Financing Sources	-	84,200	311,900
<b>TOTAL</b>	<b>\$ 1,036,067</b>	<b>\$ 1,039,200</b>	<b>\$ 1,103,900</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Benefits	\$ 1,307,637	\$ 994,600	\$ 1,019,500
Purch/Contr Services	4,000	12,000	28,000
Interfund/Dept Charges	63,042	32,600	56,400
<b>TOTAL</b>	<b>\$ 1,374,679</b>	<b>\$ 1,039,200</b>	<b>\$ 1,103,900</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
Workers' Comp Claims	165	174	173
Workers' Comp Claims Resolved	153	162	161
Average Cost per Claim	\$5,026	\$5,529	\$6,082

## Budget Summary | Fleet Maintenance

### Department Description and Information

The Fleet Maintenance Division has the complete responsibility of repairing and servicing Forsyth County's vehicles and equipment.

### Mission

Forsyth County Fleet Services works in tandem with all applicable county departments to address their vehicle and equipment needs, and establish standards and guidelines to ensure safe and economical usage.

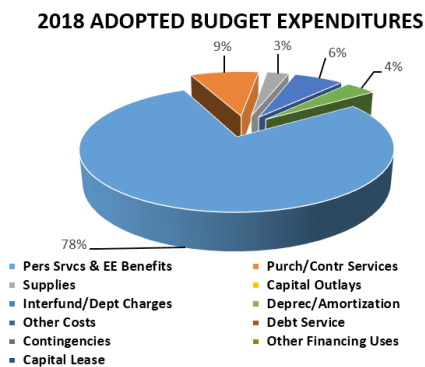
### Goals and Objectives

#### Goal #1: Monitor, control and reduce operational costs where possible.

- Compare state contract parts costs vs. local vendor, (over \$500).
- Track the costs of state vs. local parts costs. Frequency of 90-95% of applicable items.
- Optimize in-house parts inventory to minimize vehicle downtime.

#### Goal #2: Increase efficiency in service issues.

- Keep open repair orders to less than 125 at any given time.
- Limit number of external vendor repairs to < 30 per month.



	2016 ACTUAL	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET
<b>REVENUES</b>			
Charges for Services	\$ 712,184	\$ 1,140,900	\$ 1,147,500
Miscellaneous Revenue	119	-	-
Other Financing Sources	504,965	245,100	371,500
<b>TOTAL</b>	<b>\$ 1,217,268</b>	<b>\$ 1,386,000</b>	<b>\$ 1,519,000</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Benefits	\$ 971,358	\$ 1,106,200	\$ 1,179,900
Purch/Contr Services	112,807	83,200	136,500
Supplies	1,998	34,200	43,600
Interfund/Dept Charges	111,100	102,400	99,000
Deprec/Amortization	56,261	60,000	60,000
<b>TOTAL</b>	<b>\$ 1,253,524</b>	<b>\$ 1,386,000</b>	<b>\$ 1,519,000</b>

Performance Measures	FY 16 Actual	FY 17 Estimated	FY 18 Projected
In-house Repair Orders	4,467	5,000	4,200
Mechanic Hours/Repair Order	2.28	1.75	1.75
Total Mechanic Hours	7,989	7,700	7,500



## *Supplemental Section Four*



*Photo: Pooles Mill Bridge Park*

## ***Forsyth County Contact List***

<b>Department</b>	<b>Phone</b>	<b>Fax</b>
Administration	770-781-2101	770-781-2199
Alcohol Licenses	770-886-2830	-
Alcohol Servers Permits	770-781-2105	-
Animal Control	770-781-2138	-
Animal Shelter	770-888-2500	-
Board of Commissioners	770-781-2101	770-781-2199
Business Licenses	770-886-2830	770-781-2197
Central Park Recreation Center	678-455-8540	770-781-2221
Clerk of Court	770-781-2120	770-886-2858
Code Enforcement	678-513-5893	770-781-4290
Communications/TV Forsyth	770-781-2101	770-781-2199
Coroner	770-205-3011	770-886-6997
Dial-A-Ride	770-781-2195	770-781-2159
District Attorney	770-781-2125	770-781-2236
Emergency Management Agency (Non-Emergency Line)	770-205-5674	770-887-4910
Engineering	770-781-2165	770-781-2104
Extension Service	770-887-2418	770-887-2403
Finance	770-205-4535	770-886-2827
Fire Department (Non-Emergency Line)	770-781-2180	770-781-2194
Firearms Permits	770-781-2140	770-886-2839
Fleet Maintenance	770-781-2156	678-455-8527
Geographic Information Services	770-781-2108	678-513-5890
Health Department (Environmental)	770-781-6909	770-781-6807
Health Department (Physical)	770-781-6900	770-781-6929
Homestead Exemption	770-781-2106	770-886-2829
Indigent Defense	678-513-5959	678-513-5960
Information Systems and Technology	770-781-2108	678-513-5890
Jury Information	770-781-2135	-
Juvenile Court (Judge Jackson)	770-781-3099	770-781-3089
Keep Forsyth County Beautiful	770-205-4573	678-455-6571
Law Library	770-205-4610	-
Library (Cumming and Sharon Forks Branches)	770-781-9840	-
Magistrate Court (Judge Bramblett)	770-781-2211	770-844-7581
Marriage Licenses	770-781-2140	770-886-2839
Motor Vehicle Tags	770-781-2112	770-886-2828
Natural Resources Conservation Service	770-781-2148	-



## ***Forsyth County Contact List***

<b>Department</b>	<b>Phone</b>	<b>Fax</b>
Parks and Recreation (Central Park Administrative Office)	770-781-2215	770-781-2221
Parks and Recreation (Sharon Springs)	770-205-4646	770-205-4645
Passports	770-781-2140	770-886-2839
Personnel Services	770-781-3088	770-205-4698
Planning and Development	770-781-2115	770-781-2197
Pre-Trial Services	770-781-2158	770-886-4081
Probate Court (Judge Lynwood)	770-781-2140	770-886-2839
Probation Office	770-781-2170	770-781-6799
Procurement	770-888-8872	770-205-4666
Property Tax Payment	770-781-2110	770-886-2828
Public Facilities	770-886-2819	770-888-8863
Recycling - Tolbert Street Center	770-781-2176	-
Recycling - Old Atlanta Center	770-205-3010	-
Recycling - Coal Mountain Center	770-781-2071	-
Risk Management	770-886-2837	678-513-5950
Roads and Bridges	770-781-2155	770-781-2159
Sawnee Mountain Preserve Visitor Center	770-781-2217	770-781-2174
Senior Services	770-781-2178	770-781-2149
Sheriff's Office (Non-Emergency Line)	770-781-2222	770-781-3049
Solicitor-General	770-781-2145	770-888-8861
Solid Waste	770-205-3010	770-781-5245
Special Event Permits	770-886-2809	-
State Court I (Judge McClelland)	770-781-2130	770-886-2821
State Court II (Judge Abernathy-Maddox)	770-205-4670	770-205-4577
Superior Court I (Judge Bagley)	770-205-4660	770-886-2855
Superior Court II (Judge Dickinson)	770-781-2133	770-888-8862
Superior Court III (Judge Smith)	770-205-4654	770-205-4658
Tax Assessor	770-781-2106	770-886-2829
Tax Commissioner	770-781-2110	770-886-2828
Victim Witness Assistance Program	770-205-2268	770-205-2378
Voter Registration and Elections	770-781-2118	770-886-2825
Water and Sewer	770-781-2160	770-781-2163
Water and Sewer (After Hours/Water Emergency)	770-781-2160	770-205-4515
911 Center (Non-Emergency Line)	770-781-3087	-

## *Other Governmental Services*

<b>Department</b>	<b>Phone</b>	<b>Website</b>
Cumming-Forsyth Chamber of Commerce	(770) 887-6461	<a href="http://www.cummingforsythchamber.org">www.cummingforsythchamber.org</a>
City of Cumming - City Hall	(770) 781-2010	<a href="http://www.cityofcumming.net">www.cityofcumming.net</a>
Forsyth County Dept. of Family and Children Services	(770) 781-6700	<a href="http://dfcs.georgia.gov/location/forsyth-county">http://dfcs.georgia.gov/location/forsyth-county</a>
	(770) 887-1121	
	(24hr Hotline)	
Forsyth County Government	(770) 781-2101	<a href="http://www.forsythco.com">www.forsythco.com</a>
Forsyth County News	(770) 887-3126	<a href="http://www.forsythnews.com">www.forsythnews.com</a>
Forsyth County Public Library	(770) 781-9840	<a href="http://www.forsythpl.org">www.forsythpl.org</a>
Forsyth County Recycling Center	(770) 205-4573	<a href="http://www.forsythco.com">www.forsythco.com</a>
Forsyth County Schools (Public)	(770) 887-2461	<a href="http://www.forsyth.k12.ga.us">www.forsyth.k12.ga.us</a>
Georgia Department of Labor	(770) 528-6100	<a href="http://www.dol.state.ga.us">www.dol.state.ga.us</a>
Georgia United Credit Union	(770) 889-7843	<a href="http://www.gucu.org">www.gucu.org</a>
Humane Society of Forsyth County	(770) 887-6480	<a href="http://www.forsythpets.com">www.forsythpets.com</a>
Social Security Administration	(770) 532-7506	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Post Office (Cumming)	(770) 886-2388	<a href="http://www.usps.com">www.usps.com</a>





*Photo: Forsyth County Courthouse*

**Position Schedule**  
**Full-Time Employees**

DIVISION	DEPARTMENT	2016 FT	2017 FT	2018 FT	VARIANCE FY 2018 vs FY 2017	NOTE #
GENERAL GOVERNMENT	Risk Management	3	2	2	0	
	Workers' Compensation	0	1	1	0	
	Voter Registration	8	7	7	0	
	Board of Commissioners	5	5	5	0	
	Administration	7	8	8	0	
	Training & Development	1	1	1	0	
	Finance	13	14	14	0	
	Payroll	2	2	2	0	
	Procurement	8	8	10	2	
	Information Systems & Technology	22	21	21	0	
	GIS Services	12	12	12	0	
	Personnel Services	6	6	6	0	
	Tax Commissioner - Administration	5	5	5	0	
	Tax Commissioner - Property	2	5	5	0	
	Tax Commissioner - Auto	20	26	26	0	
	Tax Commissioner - Delinquent*	3	0	0	0	
	Tax Commissioner - Accounting	6	3	3	0	
	Tax Assessors	32	33	34	1	
	Communications	4	5	5	0	
	Code Enforcement	10	11	11	0	
	Public Facilities	21	23	23	0	
	Fleet Services	17	17	17	0	
	<b>GENERAL GOVERNMENT TOTAL</b>	<b>207</b>	<b>215</b>	<b>218</b>	<b>3</b>	1
JUDICIAL	Victim Witness	6	7	7	0	
	Superior Court	4	5	5	0	
	Court Administration	4	4	3	(1)	
	Clerk of Court	34	34	36	2	
	District Attorney's Office	10	10	10	0	
	State Court	7	8	8	0	
	State Court Solicitor's Office	20	19	20	1	
	Magistrate Court	9	9	9	0	
	Pre-Trial Services	3	3	3	0	
	Indigent Defense	5	5	5	0	
	Accountability Court	4	4	4	0	
	Drug Abuse Treatment and Education (DATE)	2	4	5	1	
	Probate Court	12	13	13	0	
	Juvenile Court	12	13	10	(3)	
	<b>JUDICIAL TOTAL</b>	<b>132</b>	<b>138</b>	<b>138</b>	<b>0</b>	2



# Position Schedule

## Full-Time Employees

DIVISION	DEPARTMENT	2016 FT	2017 FT	2018 FT	VARIANCE FY 2018 vs FY 2017	NOTE #
HOUSING & DEVELOPMENT	Planning & Community Dev - Administration	10	11	11	0	
	Planning & Community Dev - Planning	10	11	11	0	
	Planning & Community Dev - Inspections	25	27	27	0	
	Planning & Community Dev - Business License	4	4	4	0	
	Planning & Community Dev - Long Range	5	5	6	1	
	Soil Conservation	1	1	1	0	
	Extension Service	2	2	2	0	
	<b>HOUSING &amp; DEVELOPMENT TOTAL</b>	<b>57</b>	<b>61</b>	<b>62</b>	<b>1</b>	3
PUBLIC SAFETY - SHERIFF	Sheriff - Administration	36	38	8	(30)	
	Sheriff - Property Crimes Investigation	0	0	8	8	
	Sheriff - Major Crimes Investigation	38	36	24	(12)	
	Sheriff - Vice Control Narcotics	0	0	9	9	
	Sheriff - Enforcement North Precinct	105	125	66	(59)	
	Sheriff - Detention Center	127	119	139	20	
	Sheriff - Enforcement South Precinct	0	0	61	61	
	Sheriff - Training	0	0	3	3	
	Sheriff - Special Detail Services	0	0	33	33	
	Sheriff - Court Services	68	59	61	2	
	Sheriff - Public Relations	0	0	2	2	
	Sheriff - Support Services	53	53	41	(12)	
	Sheriff - Animal Control	5	6	4	(2)	
	<b>SHERIFF TOTAL</b>	<b>432</b>	<b>436</b>	<b>459</b>	<b>23</b>	4
PUBLIC SAFETY - FIRE	Fire - Administration	34	35	35	0	
	Fire - Fire Fighting	156	156	158	2	
	Fire - Maintenance	3	3	3	0	
	Emergency Management	2	2	2	0	
	<b>FIRE TOTAL</b>	<b>195</b>	<b>196</b>	<b>198</b>	<b>2</b>	5
PUBLIC SAFETY - OTHER	Coroner's Office	1	1	1	0	
	E-911	45	47	47	0	
	<b>OTHER TOTAL</b>	<b>46</b>	<b>48</b>	<b>48</b>	<b>0</b>	6
	<b>ALL PUBLIC SAFETY TOTAL</b>	<b>673</b>	<b>680</b>	<b>705</b>	<b>25</b>	
PUBLIC WORKS	Roads & Bridges	50	51	54	3	
	Engineering - Administration	19	19	23	4	
	Engineering - Traffic	3	3	3	0	
	Engineering - Storm Water	11	11	13	2	
	<b>PUBLIC WORKS TOTAL</b>	<b>83</b>	<b>84</b>	<b>93</b>	<b>9</b>	7

**Position Schedule**  
**Full-Time Employees**

DIVISION	DEPARTMENT	2016 FT	2017 FT	2018 FT	VARIANCE FY 2018 vs FY 2017	NOTE #
PUBLIC HEALTH & WELFARE	Public Transportation (Dial-A-Ride)	8	8	7	(1)	
	Public Transportation (General Fund)	0	0	2	2	
	Senior Services	30	28	29	1	
	Animal Shelter	11	11	13	2	
	<b>PUBLIC HEALTH &amp; WELFARE TOTAL</b>	<b>49</b>	<b>47</b>	<b>51</b>	<b>4</b>	8
RECREATION & CULTURE	Parks & Rec - Administration Division	5	6	6	0	
	Parks & Rec - Park Operations Division	33	35	36	1	
	Parks & Rec - Recreation Division	13	13	14	1	
	Parks & Rec - Athletic Division	6	6	6	0	
	Parks & Rec - Natural Resource Mgmt Division	9	10	10	0	
	Parks & Rec - Lake Division	4	4	4	0	
	<b>RECREATION &amp; CULTURE TOTAL</b>	<b>70</b>	<b>74</b>	<b>76</b>	<b>2</b>	9
WATER & SEWER	Water - Commercial Services	15	16	16	0	
	Water - Engineering	25	27	28	1	
	Water - Maintenance	53	55	60	5	
	Water - Meter Services	7	7	7	0	
	Water - Waste Water Treatment	5	5	5	0	
	<b>WATER &amp; SEWER TOTAL</b>	<b>105</b>	<b>110</b>	<b>116</b>	<b>6</b>	10
RECYCLING & SOLID WASTE	Recycling & Solid Waste	9	9	9	0	
	<b>RECYCLING &amp; SOLID WASTE TOTAL</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	11
	<b>GRAND TOTAL ALL EMPLOYEES</b>	<b>1,385</b>	<b>1,418</b>	<b>1,468</b>	<b>50</b>	

\*Tax Commissioner - Delinquent merged with Tax Commissioner - Auto in FY 2016.



## *Position Schedule*

### **NOTES:**

FT employees are scheduled to work 2,080 hours per year including vacation and sick leave with the exception of the Sheriff's Office and Fire Fighters. The number of proposed FT employee positions for all funds in the 2018 budget increased by 50 positions.

### **Changes in positions Q4 2017 and FY 2018:**

- (1) The following positions were added, deleted or reclassified under General Government:
  - A. Procurement Agent II position added for 2018 to CC 1517 - Procurement
  - B. Assistant Procurement Agent position added for 2018 to CC 1517 - Procurement
  - C. Administrative Specialist position reclassified to Lands Record Coordinator for 2018 in CC 1570 - Tax Assessor
  - D. Administrative Technician position reclassified to Administrative Specialist from PT to FT for 2018 in CC 1570 - Tax Assessor
  - E. Administrative Supervisor position reclassified to Tax Manager in 2017 in CC 1570 - Tax Assessor
  - F. Property Appraiser I position added in 2017 in CC 1570 - Tax Assessor
  - G. 2 Property Appraiser II positions deleted in 2017 to CC 1570 - Tax Assessor
  - H. Commercial Property Appraiser III position reclassified to Property Appraiser Supervisor from PT to FT for 2018 in CC 1570 - Tax Assessor
- (2) The following positions were added, deleted or moved under Judicial:
  - A. Business Process Analyst position deleted in 2017 to CC 1207 - Court Administration
  - B. Court Calendar Clerk position added in 2017 to CC 1250 - Clerk of Courts
  - C. Office Manager position added in 2017 to CC 1250 - Clerk of Courts
  - D. Supervision Specialist position added for 2018 CC 1225 - State Court Solicitor
  - E. Clinical Case Manager position added in 2018 to CC 2153 - D.A.T.E. Family Treatment Court
  - F. Court Manager position deleted in 2017 to CC 1250 - Juvenile Court
  - G. Juvenile Services Specialist position deleted in 2017 to CC 1250 - Juvenile Court
  - H. Administrative Assistant Senior position deleted in 2017 to CC 1250 - Juvenile Court
- (3) The following position was added under Housing & Development:
  - A. Planner II added in 2017 in CC 1634 - Planning & Community Development Long Range Planning.
- (4) The following positions were added, reduced or moved under Public Safety-Sheriff:
  - A. The Sheriff's Office conducted a major reorganization and developed 6 new divisions. 23 new positions were added.
- (5) The following positions were added or deleted under Public Safety-Fire:
  - A. Fire Fighter II position deleted in 2017 to CC 2420 - Fire Fighters
  - B. 3 Fire Fighter/Paramedic positions added in 2018 to CC 2420 - Fire Fighters
- (6) No changes to the positions in Other Public Safety.

## *Position Schedule*

- (7) The following positions were added or deleted under Public Works:
- A. 2 Maintenance Worker positions added for 2018 to CC 3120 - Roads & Bridges
  - B. Supervisor Road Maintenance position added for 2018 to CC 3120 - Roads & Bridges
  - C. Administrative Specialist position deleted in 2017 to CC 3150 - General Engineering
  - D. Administrative Specialist Senior position added in 2017 to CC 3150 - General Engineering
  - E. Construction Inspector Supervisor position added in 2017 to CC 3150 - General Engineering
  - F. 2 Construction Inspector positions added in 2017 to CC 3150 - General Engineering
  - G. Plan Review Engineer position added in 2017 to CC 3150 - General Engineering
  - H. Soil Erosion Inspector position added in 2017 to CC 3275 - Storm Water
  - I. Storm Water Technician position added in 2017 to CC 3275 - Storm Water
- (8) The following positions were added or changed under Public Health and Welfare:
- A. Van Driver position changed from FT to PT in 2017 to CC 4890 - Public Transportation (Dial A Ride)
  - B. 2 Van Driver positions added for 2018 to CC 4891 - Public Transportation (General Fund)
  - C. Senior Services Specialist position added for 2018 to CC 4432 - Senior Services
  - D. Veterinary Technician position added for 2018 to CC 5143 - Animal Shelter
  - E. Veterinary Technician PT position changed to Vet Tech Senior for 2018 to CC 5143 - Animal Shelter
- (9) The following positions were added/reduced under Parks & Recreation:
- A. Crew Leader position added for 2018 to CC 5212-Parks & Rec Park Operations Division
  - B. Therapeutic Recreation Supervisor position added for 2018 to CC 5213-Parks & Rec Recreation Division
- (10) The following positions were added under Water & Sewer:
- A. GIS Technician position added 2017 in CC 3320-Water - Engineering
  - B. Water Service Worker Senior position added for 2018 in CC 3330-Water Maintenance
  - C. 2 Water Equipment Operators position added for 2018 in CC 3330-Water Maintenance
  - F. Crew Supervisor position added for 2018 in CC 3330-Water Maintenance
  - G. Inventory Control Technician position added for 2018 in CC 3330-Water Maintenance
- (11) No changes to the positions under Recycling & Solid Waste.

# *Grant Policies and Procedures*

## **I. INTRODUCTION**

### **Purpose:**

The following procedures were developed to promote communication between all parties involved in grants/donation administration, ensure uniformity, promote accountability, and provide direction on the proper application, approval, implementation and administration of the County's grant-funded projects.

### **Application:**

These Policies and Procedures shall apply to any grant for which the County is serving as a fiduciary (meaning that the County signs off or approves of the grant), grant applicant, or project funding participant (including but not limited to situations where the County provides a required match). These Policies and Procedures shall apply anytime the County serves in such capacity, including but not limited to situations where the County is serving in such capacity for a constitutional officer, judicial office, private entity, etc. When the County is serving as a fiduciary, grant applicant, or project funding participant for any constitutional officer, judicial office, private entity, etc., such officer or entity must sign an acknowledgement providing that it is aware of and will comply with these Policies and Procedures related to same.

In the event a grant is obtained without involvement or approval by the Forsyth County Board of Commissioners but requires expenditure of additional County funds related to insurance, maintenance, etc., such additional funds shall be obtained from the requesting agency/officer's budget and shall not require allocation by the County of funds beyond those budgeted for the particular department/officer obtaining such grant.

### **Definitions:**

#### I. Grant

A Grant is a payment or donation in cash or in kind (goods or services) made to provide assistance for a specified purpose(s), the acceptance of which creates a legal duty on the part of the grantee to use the funds or property made available in accordance with the conditions of the grant. [Government Accounting Office (GAO)]

#### 2. Grants Manager

The Finance Department's Grants Manager is responsible for providing accountability for all County grant funds. It is also the responsibility of the Grants Manager to assist Departments in:

- identifying viable projects for available grant funding,
- preparing and submitting grant applications,
- executing award agreements, and
- preparing/submitting reimbursement drawdowns and grant reports.

#### 3. Department/Office Grants Administrator

The Departments/Offices performing the conditions of the grants are to designate an individual as the Grants Administrator. This person is responsible for coordinating the Department/Office's actions in accordance with County, State, and Federal grant guidelines. The Grants Administrator and Grants Manager will work together to ensure compliance with rules and regulations defined by the Single Audit Act Amendments of 1996, Federal Circular A-87, and any related State or private entity requirements.

#### 4. Grant Application

The Grant Application is required documentation used in making a request for funding from an outside funding agency.

## *Grant Policies and Procedures*

### 5. Grant Agreement

A Grant Agreement is a contract duly executed and legally binding between the County and an outside funding agency.

### 6. Grant Award

A Grant Award is a notification from an outside funding agency that a program has been awarded funding for a particular purpose and subject to approval by the Board of Commissioners pursuant to these Policies and Procedures (regardless of whether the award specifies that the award is conditioned upon Board approval).

### 7. Grant Closing

A Grant Closing is submission of a final document package to an outside funding agency and/or receipt of final payment from the grantor agency, ending the grant funding arrangement.

### 8. Grant Reporting

Grant Reporting is preparation and submission of reports of a statistical, programmatic or fiscal nature which are required by an outside funding agency.

## **II. SUBMITTING A GRANT APPLICATION**

Prior to preparing a grant proposal or application to seek grant funds, one should first contact the Grants Manager. All grant applications that require a match must be approved by the Forsyth County Board of Commissioners (“BOC”) before being submitted to a grantor agency. If the Board of Commissioners approves, only the Chairman of the BOC may sign official grant applications and commit County funds. In order to have an item accepted by the BOC for consideration, an Agenda Request form and an Executive Summary form must be completed by the Grants Manager. Information to complete such forms must be provided by the requesting party.

The Grants Manager may assist in the preparation of an application, determining the source of matching funds and with the submission of the application.

All grant agenda items for the BOC must be submitted for review at a Work Session prior to being voted upon at the regular bi-monthly meeting. In other words, if a grant application is to be considered on the month’s second or fourth Thursday’s voting meeting, it must be reviewed at the previous week’s Tuesday Work Session. In order to appear on the week’s Tuesday Work Session Agenda, an Agenda Request and Grant Synopsis must be submitted to the County Clerk at least 10 business days prior to the Work Session.

See Attachment A (Example Agenda Item and Grant Synopsis) and Attachment B (application process).

Grant applications that ***do not*** require matching funds and are time sensitive may be submitted to the Grants Manager for consideration as an **APPLICATION ONLY** grant. If an **APPLICATION ONLY** grant receives an award, the grant award must be presented to the BOC for official approval or denial of funds.

While most grants simply require a motion and vote for approval by the BOC, some granting agencies require a resolution with applications. All resolutions must be introduced at the Work Session prior to the regular board meeting as part of the Agenda Request.

If a grant requires a match, there are two options. First, if the match is already within the budget, the Agenda Request may be submitted indicating the match is already budgeted by identifying the account number for the matching funds. Second, if the match is to be provided from another source not already within budget, the Agenda Request must identify the source of the required match. In any case, the Agenda Request requires an approval signature from the County’s Chief Financial Officer prior to submitting the Agenda Item. This signature will be obtained following review of the application by the Grants Manager.



## ***Grant Policies and Procedures***

The Grants Manager will present the agenda items at the Work Session but requests that personnel from the requesting department/office/entity be present to answer any specific questions the Board of Commissioners may ask.

**REVIEW:** Agenda Requests require an administrative review by the Grants Manager. Please allow no less than 5 working days for review of the grant application before it is due to the County Clerk. If timing is critical, notify the Grants Manager of the forthcoming item for special handling.

Note: The Grants Manager will prepare the Agenda Request and Grant Synopsis from the application submitted and will obtain the Finance Director's signature for submittal to County Clerk for review by the County Manager.

### **III. POST-AWARD PROCEDURES**

Forsyth County's Grant Administration Procedures (Post-Award) are separate, yet interrelated, processes:

**1) Accepting, 2) Spending, 3) Documenting/Reporting and 4) Close Out.**

#### **ACCEPTING**

Once the County has been notified of an award (i.e., an official award letter or grant agreement from the funding source), it is the Grants Administrator's responsibility to notify the Grants Manager. The Grants Manager will then place the grant agreement on the BOC's agenda. BOC must approve all County grant agreements. All awards and assets must be presented to BOC for acceptance.

The legally effective date for grants is the date all parties to the grant execute the document. **DO NOT** begin a program until the execution is complete, unless the program has a specific term. Incurring expenses prior to the contract award date could lead to failure to be reimbursed or receive funding.

#### **Budget**

If a grant award amount is known during the County's budget process, the Grants Administrator should make sure that the grant funds and matching funds are included in the County's official submitted budget. If the grant amount is not known during the budget process and is awarded, a grant budget amendment resolution should be approved by the BOC to include the grant in the current budget.

If the grant does not have a match, then, as per the adopted budget resolution, the Finance Director can amend revenues and expenditures to reflect the grant agreement. However, if there is a match required, then a budget amendment resolution must be presented and approved by the BOC. This is usually done simultaneously with the approval of the application by BOC.

#### **SPENDING**

The Grants Administrator must ensure that all grant-related purchases are in accordance with the rules established by the County's purchasing policies.

Typical grant related expenditures require the use of County Purchase Orders. Each Grants Administrator should read each grant agreement or contract thoroughly to become familiar with the requirements, especially related to procurement. After an item is purchased, it is too late to go back and procure that item properly. The Grants Administrator should contact the County's Procurement Department if he/she has any questions concerning the County's purchasing policies. Expenditures for grants must be documented with the appropriate account and project.

#### **Reimbursement Claims**

Most grants are reimbursement style grants in which the agency agrees to reimburse the county a specific percentage of the total cost of the project as long as proper documentation (receipts, invoices, etc.) are provided. The percentage and reimbursement process are typically clearly identified in the Grant Agreement and should be clearly identified in the Agenda Item and Executive Summary.

## ***Grant Policies and Procedures***

The Grants Manager will review the reimbursement requests for accuracy **before** the request is sent to the agency for processing. The Grants Manager is responsible for 1) ensuring the claims reconcile to the county's general ledger, 2) recording appropriate revenue and receivable entries, and 3) ensuring compliance with grant requirements for reimbursement claims, including frequency, due date and federal and state financial reporting requirements. This process assists the County in preventing or eliminating any potential negative audit findings and loss of future grant awards.

Reimbursement Claims that require documenting personnel information generally require monthly Payroll Report Certifications (See OMB A-87, Attachment B section 8). It is the Grants Administrator's responsibility to notify Payroll and the Grants Manager when employees will be working on grant related projects either for reimbursement or matching expenditures or when a change in personnel occurs. It is the Grants Administrator's responsibility to ensure that certified monthly payroll reports are accurate and submitted to the Grants Manager.

Once received, it is the Grants Administrator's responsibility to ensure that the employee's direct supervisor certifies the percentage of time an employee spent on the grant activity. In such cases where an employee's time is only partially spent on a grant activity (either for grant reimbursement or documented match), it is the Grants Administrator's responsibility to have the Payroll Report certified by the employee.

Once the Payroll Report has been certified by the Employee's Supervisor (and, if necessary, the employee), it is the Grants Administrator's responsibility to submit the report to the Grants Manager for Finance review. Once the report is reviewed by Finance, the Grants Manager will send the Grants Administrator the final Certified grant Payroll Report for the reimbursement claim and reconcile the County's financial system to the information provided in the Payroll Report.

See Attachment C (Reimbursement Process) and Attachment D (Payroll Certification Process).

### **Advance Payment-Style Claims**

An advance payment-style claim occurs when the funding source sends funds to the county or grant applicant before the grant related expenditures are made. Documentation must be provided to the County Grants Manager regarding expenditures from the department/office spending the grant money.

Each Grants Administrator will be responsible for working with the Grants Manager in regards to tracking, documenting, accounting, monitoring, procuring and reporting grant-related activities. The Grants Manager is responsible for ensuring the validity of the information provided by the Finance Department for grant expenditures. This responsibility includes verification of the appropriate fund numbers and grant project numbers. Some monitoring efforts are ongoing, such as the procurement process. Procurement must follow County procedures as well as Federal and State procedures. If any questions exist, the Grants Administrator should call the Grants Manager for assistance or interpretation.

### **Grant Budget Changes**

The Grants Administrator is responsible for adhering to the budget established during the grant award's acceptance. All changes to the project budget must be made via the Budget Adjustment form (located on the County Intranet), approved by the department head, pre-approved by the funding source, and amended in the County's budget before spending can occur. The guidelines for external budget changes are specified by the funding source. The internal County Budget and associated setup in the County's Financial Management System must be current as well as an exact match to the budget approved by the funding source.

## ***Grant Policies and Procedures***

### **DOCUMENTATION AND REPORTING**

The Finance Department is responsible for the Financial Accounting System for Forsyth County, and maintains records for each department's grant transactions (or any grant transactions for which the County serves as fiduciary, grant applicant or project funding participant) via the county's financial management system. Through this system, monthly grant transaction reports for each account can be generated. Again, for the purpose of proper and accurate documentation, it is extremely important that departments or other grant applicants use the correct account number in the reporting of their grant-related financial activity. Each department or grant applicant is responsible for working with the Grants Manager in regards to tracking, documenting, accounting, monitoring and reporting grant-related activities.

### **Reporting In-Kind Matching Contributions**

In-kind matching contributions are the County's non-cash financial obligations needed to complete the grant project, and they must be documented in relation to source and value.

Typically there are 2 forms of in-kind contributions:

1. Salary/Fringe: Payroll (or the grant applicant) will deliver to Grants Administrators a certified payroll report to substantiate employee time spent on the grant project. This report must be certified by the employee's direct supervisor. In such cases where a portion of an employee's salary is being used as an in-kind match or being reimbursed by grant funding, the employee must also certify time spent on the grant activity (OMBA- 87 Attachment B, Section 8). Upon certification, the payroll report must then be inter office mailed or otherwise delivered to the Grants Manager for approval.
2. Supplies: There must be a detailed supply list that includes, type, quantity, and purpose of the materials that are charged against the grant.

### **Wire/ACH Transfers**

It is the Grants Administrator's responsibility to notify the Grants Manager if the County is to receive a wire/ACH transfer from the funding source. The Grants Administrator should provide in writing as much information about the transfer as possible, including the name of the funding source, the dollar amount expected, the date on which the reimbursement request was submitted, the date of the expected wire transfer reception, the project name and the grant number. Typically this information is provided in the reimbursement request and wiring IACI-I instructions are available from the Grants Manager.

### **Handling Grant Revenues**

When grant revenues are reviewed by the County, whether in the form of wire transfers or checks, they will be processed by the Finance Department in the same manner in which all other revenues are processed in Forsyth County.

The Grants Administrator is responsible for ensuring that funding agencies deliver reimbursement funds to the Finance Department for Processing or the correct account, if otherwise specified in the grant agreement. This ensures that money is received and recognized according to Generally Accepted Accounting Principles (GAAP).

### **Programmatic Reports**

The Grants Administrator and the Grants Manager will work together to submit all reports that are required by the funding source. Often the funding source requires programmatic reports that do not include any financial information, but instead information that concerns general project activities which will require information from the Grants Administrator. The Grants Administrator must send a copy of all reports required by the funding source to the Grants Manager. If the programmatic report is submitted online, a paper copy of the report must be submitted to the Grants Manager for the County Auditor's review.

## *Grant Policies and Procedures*

### **IV. CLOSEOUT PROCESS**

Different funding sources may require various closeout procedures. The Grants Manager and Grants Administrator must follow the procedures to the satisfaction to the funding source.

The Grants Administrator is responsible for ensuring that the Grants Manager has a copy of all financial documentation for the grant's files. Furthermore, it is the responsibility of the Grants Administrator to provide copies of all required documentation to the Grants Manager for the grant audit file.

Each grant audit file must, at a minimum, include the following:

- Grant project number
- Copy of fully executed grant agreement
- Correspondence with funding source
- Original and final grant award amount
- Original and final local match amount
- Expenditures year to date
- Expenditures year to date to be reimbursed (grant receivables)
- Advance payments received year to date
- Reimbursements received year to date (revenues)
- Expenditures year to date as match
- Financial reports (as required by grant agreement)
- Programmatic reports (as required by grant agreement)
- Close-out report and
- Certified Payroll Reports (if applicable)

The Grants Administrator is responsible for collecting and maintaining documentation for a comprehensive grant file in his/her department and submitting a copy of all grant documents to the Grants Manager.

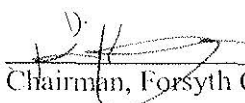
#### **Auditing Process**

The county contracts with an external audit firm each year to perform an audit on all grant programs. This audit includes a Single Audit (SA) based upon OMB Circular A-128. This audit requires a Schedule of Expenditures of Federal Awards (SEFA) for grants received during the audited fiscal year and discloses expenditures for each grant. The SA also includes reports from the external auditor on compliance, internal controls, etc.

#### **Master File Archived**

The Department's Grants Administrator must appropriately retain completed grant documents in accordance with Georgia's Records Management Guidelines. Grant records are classified as "vital"; therefore a full copy of the grant file must be maintained by the Grants Administrator. Typically federal and state grant project files should be retained 3 years after submission of final financial report. Federal and state grant final reports are to be permanently retained.

Having been duly adopted this **20th** day of **June 2013** this policy is to remain in effect until otherwise amended by the Forsyth County Board of Commissioners.

  
Chairman, Forsyth County Board of Commissioners

  
County Clerk





**FORSYTH COUNTY  
BOARD OF COMMISSIONERS**

**AGENDA REQUEST**

Department: Courts Submitted by: (Grants Manager)  
Date Submitted: 07/13/2012 Department Contact: (Grants Administrator)  
Meeting Date: 07/24/2012 Phone Number: (Grants Admn. phone #)

**Order of Business** (Please check the appropriate box below)

☐ Announcements ☐ Old Business ☐ New Business  
☒ Consent Agenda ☐ Public Hearing ☒ Work Session

Is this item time sensitive? Yes ☐ No ☒ If yes, what is the deadline date? \_\_\_\_\_

**Subject Description** (Will be stated on Agenda as specified in space below)

Acceptance of the Criminal Justice Coordinating Council's 2012 Justice Grant award of  
\$11,808 with a required \$1,180.80 cash match, and authorization for the Chairman  
to execute any grant related award documents.

**Recommended Action** approval

**Attachments** Grant Synopsis

**Budgetary Information** (To be completed by requesting department)

Are Funds Approved within Current Budget? Yes ☐ No ☐ N/A ☒  
Is Funding Available? Yes ☐ No ☐ N/A ☒  
Amount Requested: \$12,988.80 Budgeted Amount Available: \$12,988.80  
Account Number to be Charged: 100.1207.51111.GCJCC

**Finance Department Review/Authorization:**

Reviewed by: \_\_\_\_\_  
Comments: \_\_\_\_\_  
\_\_\_\_\_

**Legal Review**

If the action involves a Resolution, Ordinance, Contract, Agreement, etc. has it been approved by the County Attorney?

Yes ☐ No ☒

Reviewed by: \_\_\_\_\_

Explain: Grant guidelines do not require a legal review.

**Department Director Approval** \_\_\_\_\_

**Administration Staff Authorization**

County Manager: \_\_\_\_\_ Work Session Date: \_\_\_\_\_

Comments: \_\_\_\_\_  
\_\_\_\_\_

**Board Action (For Administration Use Only):**

Approved: \_\_\_\_\_ Denied: \_\_\_\_\_ Postponed: \_\_\_\_\_ Tabled: \_\_\_\_\_ Other: \_\_\_\_\_



**BOARD OF COMMISSIONERS AGENDA REQUEST  
GRANT SYNOPSIS FORM**

*Grants Manager, Ryan Arnold*

**BOC MEETING DATE:** July 24th, 2012

**COUNTY DEPARTMENT APPLYING FOR GRANT:** Court Administration Office

**DEPARTMENT PROJECT TO FUND:** Funds will be used hire 5 additional Bailiff's for upcoming Death Penalties Trials.

**PROJECT BUDGET:**

\$ 11,808 (grant award) to be used to pay for hourly rate of Bailiff's

\$ 1,180.80 (county match) to be used to pay for benefits/training of Bailiff's

\$12,988.80 Total Project

**STAFF CONCURRENCES:** Dawn Childress, Circuit Court Administrator, and Ryan Arnold, Grants Manager have reviewed the grant application and have recommended the project for Approval.

**FUNDING AGENCY GRANT RFP DETAILS**

**GRANT PROGRAM NAME:** Court Bailiff Program

**FUNDING SOURCE (GRANTOR) / TYPE:** State – Criminal Justice Coordinating Council

**FUNDING OPPORTUNITY DESCRIPTION:** Court Bailiff Program grant funds are awarded to be used to offset the cost incurred by Local Governments for hiring additional Bailiff's during Death Penalty Cases.

**FUNDING AWARD AMOUNT:** \$11,808

**MATCHING REQUIREMENTS (percentage):** 10% (1,180.80)

**PROPOSAL DEADLINE:** N/A

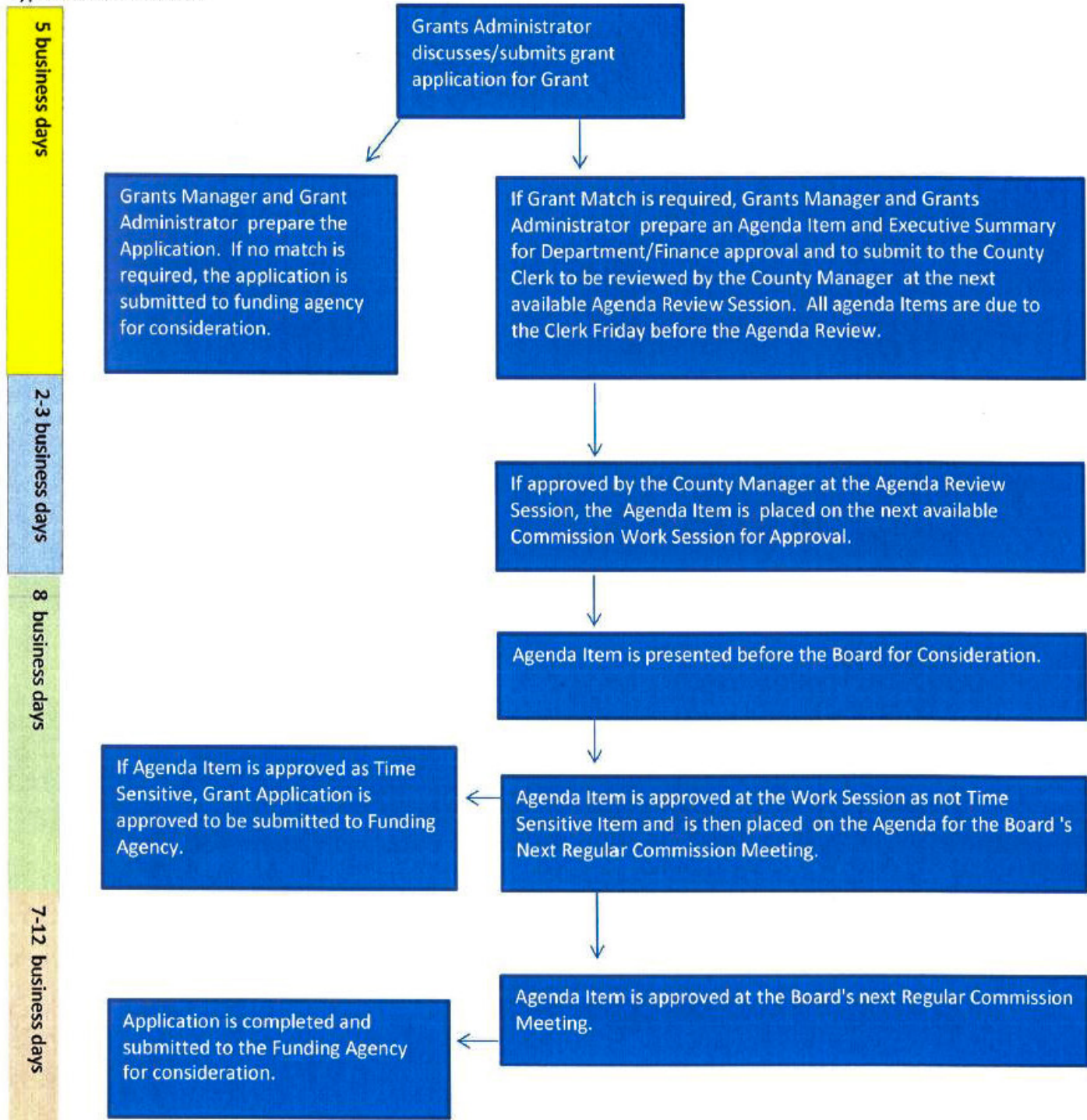
**GRANT TIMELINE:** 10/01/2012 09/30/2013

**SPECIAL INFO:** Applicants are limited to local governments assigned Death Penalty trial(s).

## Grant Policies and Procedures

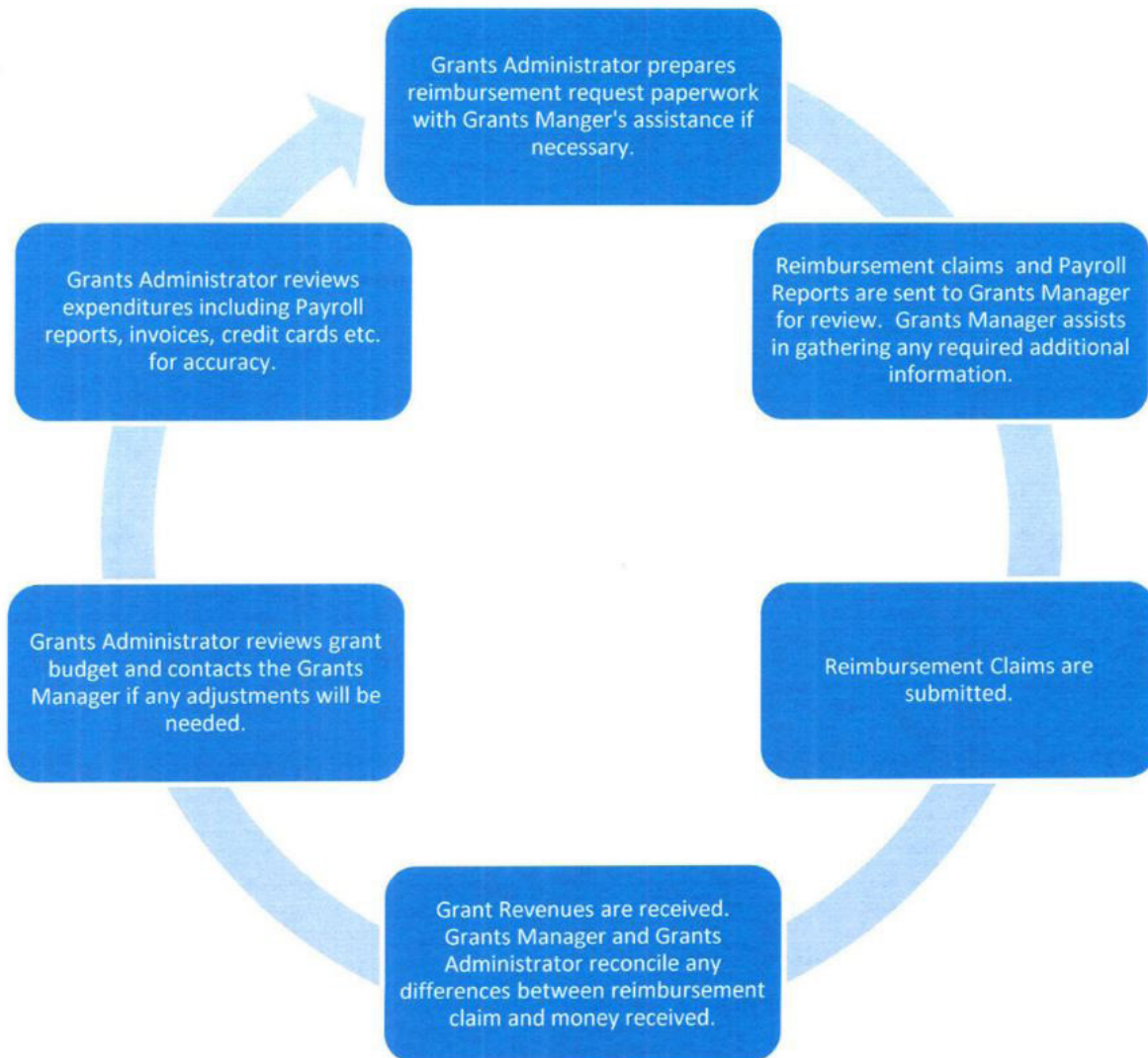
### Attachment B: Grant Application Procedure

#### Typical B.O.C. Timeline



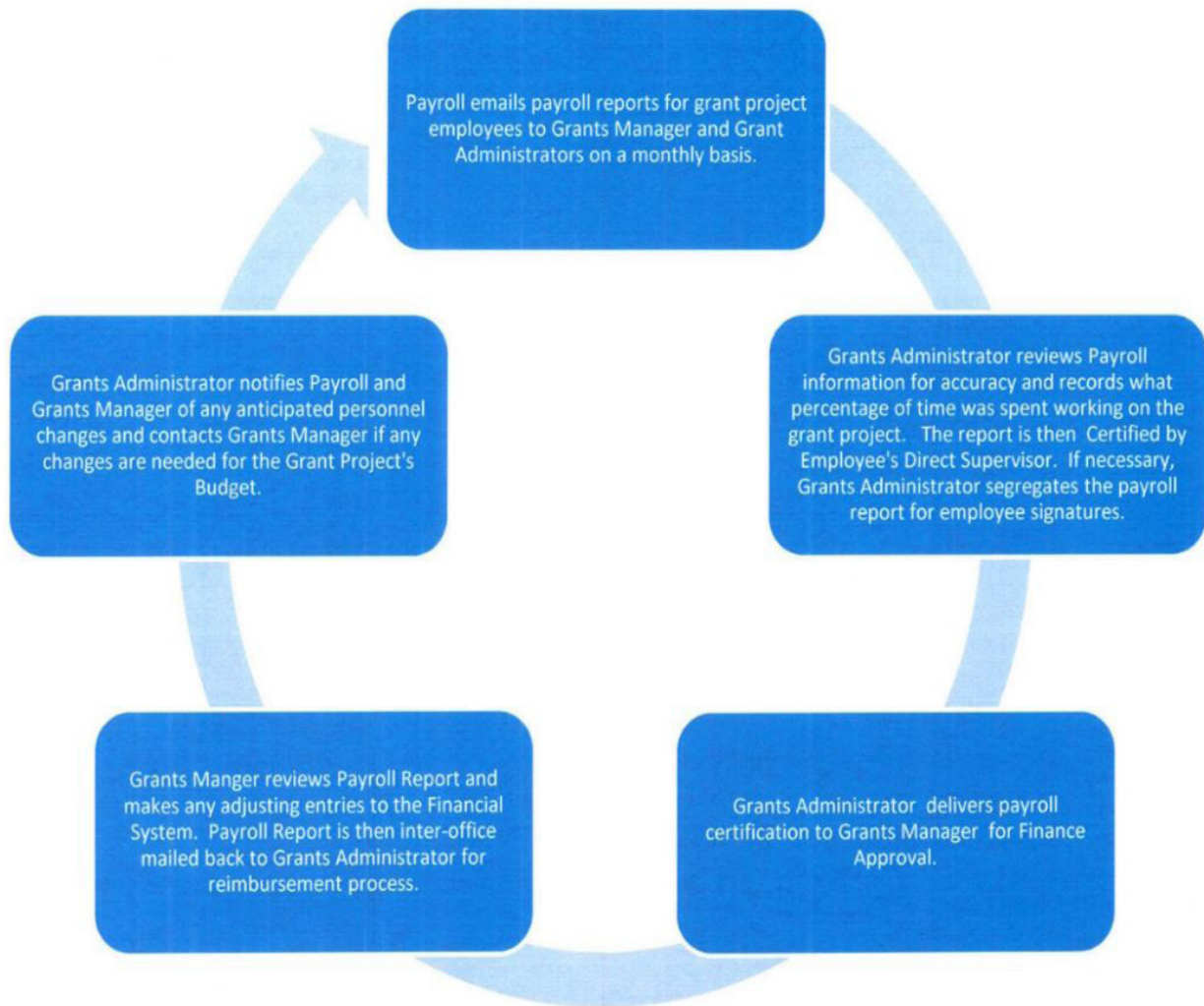


### Attachment C: Grant Reimbursement Claim Process





### Attachment D: Payroll Report Process



## Grant Revenues - FY 2018

### FORSYTH COUNTY Grant Revenues FY 2018

A grant is a multi-defined funding instrument used by the County to subsidize programs and projects that fit within the funding criteria of each respective grantor. Grants are an exceptional way to fund County projects; however, they come with the expectation that all work, including the management of the grant award, will follow the highest standards of the regulatory and budgetary requirements set by the grantor and the County. Failure to comply with such requirements can lead to a loss of goodwill and the return of funds. Inadequate review of grant proposals or grant awards may lead to spending county funds to support grant projects inconsistent with overall strategic direction, or may commit the County to spending beyond the grant period.

To ensure grant compliance, the County's Grant Manager manages grant administration practices that are set forth by the County's Grant Policies and Procedures for the application of grant proposals and the administration of grants awarded to: (1) ensure the efficiency and impact of grant funded programs, services and capital improvements; (2) increase grant revenues; (3) limit the County's exposure to grant related legal liability; and (4) assure grantors and the public that the County achieves grant responsibilities with the highest of standards.

Grant awards listed are guaranteed funds for the 2018 budget. Other grant proposals may be awarded throughout the budget year.

GRANT FUND						
County Department	CFDA Fed or State Grant #	Grantor / Agency	Program Name	Award Amount	County match	Other Rev. Grant Term
Juvenile Court	A18-8-028	Criminal Justice Coordinating Court July 17 - June 2018 \$29,349 award	Operational Funds for Juvenile Court	14,675		Jan - June
				14,674		July - Dec
Sheriff	16.606	U.S.Department of Justice (DOJ) – Office of Justice Programs (OJP) Jan. 18 - Dec. 18 \$12,000 anticipated award	State Criminal Alien Assistance project	\$12,000		Dec - Jan
	16.579	Criminal Justice Coordinating Council ( CJCC)Oct. 17 - Sept. 2018 \$53,600 award	Victims of Crime Act Assistance (VOCA)	\$26,800		Jan - Sept
				\$26,800		Oct - Dec
Public Transportation	20.06	Governor's Office of Highway Safety Oct. 17- Sept. 2018 \$248,200 award	Highway Enforcement Aggressive Traffic (HEAT)	\$186,150	\$12,000	Jan - Sept
				\$62,050	\$6,000	Oct - Dec
	20.509	U.S. Department of Transportation (DOT) pass through Georgia DOT July 17 - June 2018 \$230,400 award	Operating Assistance for Dial-A-Ride	\$115,200	\$195,700	\$19,200 Jan - June
				\$115,200	\$195,700	\$19,200 July - Dec
Engineering	66.46	Environmental Protection Agency pass through Georgia Department of Natural Resources April 16 - March 19 \$120,500 award	GDNR 319 Grant	\$120,500	\$97,400	April - Dec
Page Sub-total				\$694,049	\$506,800	\$38,400

\*Grant awards listed are guaranteed funds for the 2017 budget. Other grant proposals may be awarded throughout the budget year.

## Grant Revenues - FY 2018

### FORSYTH COUNTY Grant Revenues FY 2018

GRANT FUNDS (cont'd)						
County Department		Grantor / Agency	Program Name	Award Amount	County Match	Other Rev. Grant Term
Senior Center	93.667	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$28,200 Awarded	ST Respite ALZ & CBS ALZ	\$14,100		Jan - June
				\$14,100		July - Dec
	93.045	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$86,800 Awarded	FED COM MNGT/CM TIII C1	\$43,400		Jan - June
				\$43,400		July - Dec
	93.045	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$91,100 Awarded	FED HDM TIII C2	\$45,550		Jan - June
				\$45,550		July - Dec
	93.053	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$9,500 Awarded	FED TRANS SSBG	\$4,750		Jan - June
				\$4,750		July - Dec
	93.053	Federal and State Area Plan Funds-Legacy Link, Area Agency on Aging July 17 - June 18 \$90,000 Awarded	FED DEANNA TRANS GRANT	\$90,000		July - June
	93.044	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$10,700 Awarded	FEC HMKR/OUT/TRANS	\$5,350		Jan - June
				\$5,350		July - Dec
	93.053	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$26,200 Awarded	FED HDM MNGT USDA NUTRI	\$13,100		Jan - June
				\$13,100		July - Dec
	93.667	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$21,800 Awarded	Wellness Senior Center	\$10,900		Jan - June
				\$10,900		July - Dec
	93.053	Federal and State Area Plan Funds-Legacy Link, Area Agency on Aging July 17 - June 18 \$8,900 Awarded	FED TRANS GTSBG	\$8,900		July - June
	93.045	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$5,100 Awarded	GA CM MNGT/CM TIII C1	\$2,550		Jan - June
				\$2,550		July - Dec
	93.045	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$5,400 Awarded	GA HDM TII C2/INC TX CKOFF	\$2,700		Jan - June
				\$2,700		July - Dec



## Grant Revenues - FY 2018

### FORSYTH COUNTY Grant Revenues FY 2018

93.053	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$27,300 Awarded	GA HDM MNGT USDA NUTRI	\$13,650 \$13,650	Jan - June July - Dec
93.053	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$11,600 Awarded	FED TRANS TEB	\$11,600	July - June
93.667	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 17 - June 18 \$1,100 Awarded	Wellness Senior Center	\$550 \$550	Jan - June July - Dec
				\$45,000
	Contributions and Donations Resource Local Provision match			\$351,200
	Page Sub-total		\$423,700	\$0 \$396,200

\*Grant awards listed are guaranteed funds for the 2018 budget. Other grant proposals may be awarded throughout the budget year.

### GRANT FUNDS (cont'd)

County Department	CFDA Fed or State Grant #	Grantor / Agency	Program Name	Award Amount	County Match	Other Rev.	Grant Term
Victims Rights	16.575	Criminal Justice Coordinating Council ( CJCC) Oct. 16 - Sept. 2018 \$94,300 award	Victims of Crime Act Assistance (VOCA)	\$70,725 \$23,575	\$18,900 \$6,300		Jan - Sept Oct - Dec
Drug Abuse	J18-8-022	Criminal Justice Coordinating Court July 16 - June 2018 \$297,223 award	Operational Funds for Drug Court	\$148,612 \$148,611			Jan - June July - Dec
Mental Health	J18-8-058	Criminal Justice Coordinating Court July 16 - June 2018 \$158,376 award	Operational Funds for Drug Court	\$79,338 \$79,338			Jan - June July - Dec
Family Court	J18-8-103	Criminal Justice Coordinating Court July 16 - June 2018 \$145,413 award	Operational Funds for Drug Court	\$72,707 \$72,706			Jan - June July - Dec
Fire & EMA	97.042	Federal Emergency Management Agency (FEMA) pass through Georgia Emergency Management Agency (GEMA) July 17- June 2018 \$52,700 award	Performance Partnership Award - PPA	\$26,350 \$26,350	\$26,350 \$26,350		Jan - July Aug - Dec



## Grant Revenues - FY 2018

### FORSYTH COUNTY Grant Revenues FY 2018

DUI Court	A18-8-013	Criminal Justice Coordinating Court July 16 - June 2017 \$88,588 award	Operational Funds for DUI Court	\$44,294 \$44,294	Jan - June July - Dec
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Page Sub-total			\$836,900	\$77,900	\$0
Totals			\$1,954,649	\$584,700	\$434,600
Grand Total			\$2,973,949		

### GENERAL FUND

County Department	CFDA Fed or State Grant #	Grantor / Agency	Program Name	Award Amount	County Match	Other Rev.	Grant Term
General Government	12.112	U.S. Department of Homeland Security Jan 16 - Dec 17 \$45,000 award anticipated	Payment in Lieu of Taxes	\$50,000	\$0		Jan - Dec
Engineering	12.112	U.S. Department of Defense Jan 16- Dec 17 \$283,018 award anticipated	Flood Control	\$283,100	\$0		Jan - Dec
Juvenile Court	2016 UNWAY	United Way of Forsyth County Nov. 15 through Oct 17 \$5,000 Award Anticipated	United Way Community needs	\$5,000	\$0		Jan - Oct
Drug Court	2016 UNWAY	United Way of Forsyth County Nov. 16 through Oct 17 \$6,000 Award Anticipated	United Way Community needs	\$5,000	\$0		Jan - Oct
Mental Health Court	2016 UNWAY	United Way of Forsyth County Nov. 16 through Oct 17 \$5,000 Award Anticipated	United Way Community needs	\$5,000	\$0		Jan - Oct
DUI Court	2016 UNWAY	United Way of Forsyth County Nov. 16 through Oct 17 \$5,000 Award Anticipated	United Way Community needs	\$5,000	\$0		Jan - Oct

Page Sub-total			\$353,100	\$0	
Totals			\$353,100	\$0	
Grand Total			\$353,100		

## *Acronyms*

Acronyms are groups of initials used to avoid repetitive writing or speaking of frequently used titles or phrases. Some of the more common acronyms used in the budget document are as follows:

<b>ACCG:</b>	<b>Association County Commissioners of Georgia</b>	<b>GASB:</b>	<b>Government Accounting Standards Board</b>
<b>AICPA:</b>	<b>American Institute of Certified Public Accountants</b>	<b>GFOA:</b>	<b>Government Finance Officers Association</b>
<b>APB:</b>	<b>Accounting Principles Board</b>	<b>GIS:</b>	<b>Geographic Information Services</b>
<b>BOA:</b>	<b>Board of Assessors</b>	<b>GO:</b>	<b>General Obligation (Bonds)</b>
<b>BOC:</b>	<b>Board of Commissioners</b>	<b>GOCF:</b>	<b>Governor's Office for Children &amp; Families</b>
<b>CAFR:</b>	<b>Comprehensive Annual Financial Report</b>	<b>HEAT:</b>	<b>Highway Enforcement of Aggressive Traffic</b>
<b>CASA:</b>	<b>Court Appointed Special Advocates</b>	<b>HR:</b>	<b>Human Resources</b>
<b>CD:</b>	<b>Certificate of Deposit</b>	<b>HVAC:</b>	<b>Heating, Ventilation and Air Conditioning Systems</b>
<b>CIP:</b>	<b>Capital Improvement Program</b>	<b>IS&amp;T:</b>	<b>Information Systems and Technology</b>
<b>CPA:</b>	<b>Certified Public Accountant</b>	<b>JJC:</b>	<b>Juvenile Justice Center</b>
<b>CPE:</b>	<b>Continuing Professional Education</b>	<b>KFCB:</b>	<b>Keep Forsyth County Beautiful</b>
<b>DAR:</b>	<b>Dial-A-Ride</b>	<b>LBI:</b>	<b>Local Business Initiative</b>
<b>DOT:</b>	<b>Department of Transportation</b>	<b>LOST:</b>	<b>Local Option Sales Tax</b>
<b>EMS:</b>	<b>Emergency Medical Services</b>	<b>MOA:</b>	<b>Memorandum of Agreement</b>
<b>FAQ:</b>	<b>Frequently Asked Questions</b>	<b>NRCS:</b>	<b>Natural Resources Conservation Service</b>
<b>FEMA:</b>	<b>Federal Emergency Management Agency</b>	<b>OPEB:</b>	<b>Other Post-Employment Benefits</b>
<b>FMV:</b>	<b>Fair Market Value</b>	<b>PTE:</b>	<b>Part-time Equivalent</b>
<b>FTE:</b>	<b>Full-Time Equivalent</b>	<b>SPLOST:</b>	<b>Special Local Option Sales Tax</b>
<b>FY:</b>	<b>Fiscal Year</b>	<b>TAVT:</b>	<b>Title Ad Valorem Tax</b>
<b>GAAFR:</b>	<b>Governmental, Accounting, Auditing, and Financial Reporting</b>	<b>TIN:</b>	<b>Taxpayer Identification Number</b>
<b>GAAP:</b>	<b>Generally Accepted Accounting Principles</b>	<b>UDC:</b>	<b>Unified Development Code</b>
		<b>ZBA:</b>	<b>Zoning Board of Appeals</b>







### **A**

#### **ACCOUNT**

A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the county's financial system.

#### **ACCOUNTABILITY**

Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

#### **ACCOUNTING PERIOD**

A period of time (e.g., one month, one year) the county uses to determine its financial position and results of operations.

#### **ACCOUNTING SYSTEM**

The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

#### **ACCRUAL BASIS OF ACCOUNTING**

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

#### **ACCRUAL BASIS OF BUDGETING**

The method of budgeting where revenues are budgeted when they are expected to be earned (whether or not actual cash is received at that time), and expenditures are budgeted according to when goods and services are to be received (whether or not cash disbursements are recorded for those goods and services at that time).

#### **ACCRUALS**

Adjustments for revenues that have been earned but are not yet recorded and expenses that have been incurred but are not recorded.

#### **ACCRUED EXPENSES**

Expenses recorded in the period when goods or services were received, but are paid from a subsequent period.

#### **ACTIVITY**

A specific and distinguishable unit of work or service performed.

#### **ACTUAL EXPENDITURES**

Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the Board of Commissioners.



## *Budget Glossary and Terms*

### **AD VALOREM TAX**

Tax imposed on property according to the value of the property, which is taxed.

### **ADOPTED BUDGET**

The approved funds appropriated by the Board of Commissioners, which are adopted at a public hearing in November for the upcoming fiscal year.

### **ALLOCATION**

The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or "appropriation" before expenditures will be authorized.

### **ANNUAL BUDGET**

Any budget that is prepared for a 12-month period. An annual budget outlines both the income and expenditures that are expected to be received and paid over the coming year.

### **APPRAISAL**

Process by which the county values property for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

### **APPROPRIATION**

A legal authorization granted by the county's legislative authority (Board of Commissioners) to make expenditures and incur obligations for specific purposes.

### **ASSESSED VALUE**

The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

### **AUDITED FINANCIAL STATEMENT**

The county's financial statement that has been prepared in accordance with generally accepted accounting principles, audited by an independent certified public accountant in accordance with generally accepted auditing standards, and includes notes to the financial statement that state whether or not the county is in compliance with its reserve requirements.

## **B**

### **BALANCE**

Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

### **BALANCED BUDGET**

A budget is balanced when the sum of estimated revenues and appropriated fund balances/net position is equal to appropriations.

## *Budget Glossary and Terms*

### **BEAR UNIVERSITY**

A scholarship field trip program to the Sawnee Mountain Preserve, north of Cumming, presented by the Forsyth County Parks and Recreation Department to teach third-grade students environmental lessons about the black bear.

### **BELL-FORSYTH JUDICIAL CIRCUIT COURT**

Georgia's new circuit court. Created by Act Number 653 of the 1998 Georgia General Assembly and became a circuit court effective July 1, 1998, when the Blue Ridge Circuit Court was divided into two, one county circuit court. The court is named in honor of one of Forsyth County's most distinguished citizens, Colonel Hiram Parks Bell – author, statesman, soldier and Mason.

### **BENEFITS**

A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

### **BLOCK GRANT**

Allocation of federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area.

### **BOARD OF ASSESSORS**

The Board of Assessors is responsible for determining what real and personal property is subject to taxation in **Forsyth County**, estimating the market value and administration of the various type of homestead and other property tax exemptions. the governing body of the county. The Board is made up of five members, each living in a specific district and elected to serve four-year terms. Each year in January, the five members elect one of their own to serve as a chairman of the board for the coming year.

### **BOARD OF COMMISSIONERS**

The Board of Commissioners is the governing body of Forsyth County. The Board is made up of five members, each living in a specific district and elected to serve four-year terms. Each year in January, the five members elect one of their own to serve as a chairman of the board for the coming year.

### **BOND**

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with periodic interest at a specific rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

### **BOND MILLAGE RATE**

Part of the county's total millage rate that funds the repayment for a General Obligation Bond that is approved by the voters of the county. An example of this would be the voters approving the Transportation Bond that funds a variety of transportation projects in the county.



## *Budget Glossary and Terms*

### **BOND RATING**

A system used to perform credit analyses to determine the creditworthiness of an issuer of debt according to ratings published by independent credit rating agencies. Forsyth County uses the services of two of the nation's primary bond rating agencies – Moody's Investor Service and Standard & Poor's.

### **BUDGET**

A complete plan of financial information embodying an estimate of proposed revenues and expenditures for a given period.

### **BUDGET AMENDMENT**

Changes to the adopted budget that require approval by the Board of County Commissioners. These include transfers between departments/offices or funds, and expenditures that would increase the total department/office appropriations.

### **BUDGET CALENDAR**

The schedule of key dates or milestones, which the county follows in the preparation, adoption and administration of the budget.

### **BUDGET DOCUMENT**

The official publication prepared by the county staff that outlines the financial plan as adopted by the legislative body. The document serves as a policy document, an operations guide, a financial plan, and a communications device.

### **BUDGET MESSAGE**

A general discussion of the proposed budget, presented in writing as part of the budget document. The message explains current budget issues compared to recent financial history.

### **BUDGET RESOLUTION**

The formal statement approved by the Board of Commissioners, which shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

### **BUDGET TRANSFERS**

The shifting of previously budgeted funds from one item of expenditure to another. Transfers may occur throughout the course of the fiscal year as needed for county government. Transfers within a department shall require only the approval of the Budget Manager.

### **BUDGETARY CONTROL**

The level at which expenditures may not legally exceed appropriations.

### **BUILDING PERMITS**

An authorization that must be granted by a government or other regulatory body before the construction of a new or existing building can legally be constructed.

### **C**

#### **CAFR**

Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

#### **CALEA (COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES)**

The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

#### **CAPITAL ASSET**

Property or equipment valuing more than \$5,000 with a life expectancy of more than one year.

#### **CAPITAL BUDGET**

A component of the annual budget that serves as a guide for efficiently and effectively undertaking capital projects.

#### **CAPITAL EXPENDITURE**

An expenditure for the acquisition of or addition to a capital asset. Items acquired for less than \$5,000 are not considered capital expenditures.

#### **CAPITAL IMPROVEMENT PROGRAM (CIP)**

Annual appropriations from specific funding sources shown in the budget for certain capital purposes as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a five-year allocation plan that details all projects, fund sources and expenditures amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation for the CIP covers a five-year period and is available as a separate document.

#### **CAPITAL OUTLAY**

Expenditures for the preservation, development, improvement or acquisition of lands, buildings or certain associated equipment.

#### **CAPITAL OUTLAY FUND**

Funds set up to provide for normal replacement of existing capital including plant, equipment and additional capital improvements to be financed by capital reserves.

#### **CAPITAL PROJECT FUND**

Fund type used to account for financial resources, along with additional revenues specific to individual projects, used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other county facility renovations and upgrades.



## *Budget Glossary and Terms*

### **CAPITAL REPLACEMENT ITEMS**

During the budget preparation process, the various offices and departments submit to the Finance Committee for review and approval to be included in the next year's budget submit items.

### **CASH BASIS**

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

### **CASH FLOW**

A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

### **CHARGES FOR SERVICES**

Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

### **CHART OF ACCOUNTS**

A chart of revenue and expenditure accounts (line items) used to record each type of expenditure incurred by county operations.

### **CONSUMER PRICE INDEX**

A measure of changes in the purchasing power of a currency and the rate of inflation. The consumer price index expresses the current prices of a basket of goods and services in terms of the prices during the same period in a previous year, to show the effect of inflation on purchasing power.

### **CONTINGENCY**

Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

### **CONTRACTUAL SERVICES**

Services provided by outside vendors that have contractual agreements the Forsyth County to provide maintenance and other services.

### **COST CENTER**

The allocation of resources by functional area within an agency or department.

### **COST OF LIVING ADJUSTMENT (COLA)**

An across-the-board wage/salary increase or supplemental payment intended to bring pay in line with inflation in order to maintain real purchasing power.

### **COUNTY COMMISSION**

A county commission (also known as a Board of Commissioners) is a group of elected officials charged with administering the county government in some states of the United States. County commissions are usually made up of three or more individuals. Forsyth County currently has five commissioners.

## *Budget Glossary and Terms*

### **COURT APPOINTED SPECIAL ADVOCATES (CASA)**

A national association in the United States that supports and promotes court-appointed advocates for abused or neglected children in order to provide children with a safe and healthy environment in permanent homes.

### **CRIMINAL JUSTICE COORDINATING COUNCIL (CJCC)**

The Criminal Justice Coordinating Council (CJCC) serves as the State Administering Agency (SAA) for numerous federal grant programs and manages state grant programs funded by the Georgia General Assembly. As the SAA, CJCC applies for grants on behalf of the State of Georgia and then makes awards to sub grantees to carry out approved programs.

## **D**

### **DA (DISTRICT ATTORNEY'S) DRUG SEIZURE FUND**

A fund to account for confiscations by the Forsyth County District Attorney's Office.

### **DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

### **DEBT AMORTIZATION**

The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

### **DEBT LIMIT**

The maximum amount of debt that can be legally incurred by the county.

### **DEBT SERVICE**

Principal and interest payments associated with the issuance of bonds.

### **DEBT SERVICE FUND**

Accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

### **DEBT SERVICE REQUIREMENT**

The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contribution which may be required to accumulate monies for the future retirement of bonds.

### **DEFICIT**

The excess of expenditures over revenues during an accounting period.

### **DEPARTMENT**

A major administrative unit of the county with overall management responsibility for an operation or a group of related operations within a functional area.



## *Budget Glossary and Terms*

### **DEPRECIATION**

A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

### **DIAL-A-RIDE (DAR)**

Dial-a-Ride provides transportation to all Forsyth County residents. The system is classified as "on call". This means that residents make appointments for rides, as there is no set route. We provide transportation for medical appointments, shopping, employment, education, personal errands, etc. Dial-a-Ride is operated by the Forsyth County Fleet Services Department. The Board of Commissioners, the Georgia Department of Transportation, and passenger fees collected provide the funding for this program.

### **DIGEST (OR TAX DIGEST)**

The tax digest is a comprehensive list of all taxable and non-taxable property in the county.

### **DIGEST RATIO**

The ratio of the sales price to the appraised value of taxable property.

### **DIRECT DEBT**

Debt of the government reporting statistical information, in contrast to debt of other, overlapping governments.

### **DISBURSEMENT**

Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

### **DISTINGUISHED BUDGET PRESENTATION AWARD PROGRAM**

A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage governments to publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

## **E**

### **ELECTION FEES**

Fees levied on the qualifying candidates for the cost of the election process.

### **EMERGENCY OPERATIONS CENTER (EOC)**

Forsyth's EOC handles emergencies from an on-site command post, provides inter-agency coordination and executive decision making for managing disaster response and recovery, and assures that communication efforts are quick and effective with responding forces, the public, and the media.

### **EMPLOYEE HEALTH BENEFITS FUND**

An internal service fund that accounts for items such as health, dental, long-term and short-term disability and life insurance for the employees of Forsyth County.

### **ENCUMBRANCE**

Commitments for unperformed contracts of goods and services.

## *Budget Glossary and Terms*

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## *Budget Glossary and Terms*

### **ENTERPRISE FUND**

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

### **EXCISE TAX**

A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

### **EXPENDITURE**

Decrease in net financial resources in a governmental fund. Examples include the cost of goods or services received.

### **EXPENSE**

Outflows or other uses of assets or incurrences of liabilities in a proprietary fund from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

## **F**

### **FAIR LABOR STANDARDS ACT (FLSA)**

A federal act which sets the minimum wage, overtime pay, equal pay, record keeping, and child labor standards for employees who are covered by the Act and are not exempt from specific provisions.

### **FAIR MARKET VALUE (FMV)**

Price a given property or asset would sell for in the marketplace.

### **FEE**

A charge imposed because of a public need to regulate activities related to health, safety, or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, landfill use, building permits, and marriage licenses.

### **FIDUCIARY FUND**

A fund category used to account for activities in which the government is acting as an agent (collecting funds belonging to another agency) or trustee (managing pension plans for employees or holding gifts/endowments).

### **FINANCE COMMITTEE**

A committee established by the Board of Commissioners (BOC) comprised of three (3) Commissioners, the County Manager and the Chief Financial Officer.

### **FINANCIAL POLICY**

Policies related to the regulation, supervision, and oversight of the financial and payment systems of the county with the view to promoting financial stability, market efficiency, and client-asset and consumer protection.

## *Budget Glossary and Terms*

### **FINES & FORFEITURES**

Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

### **FIRE MILLAGE RATE**

Part of the county's total millage rate that funds the operations of the Fire Department.

### **FIRE SPECIAL REVENUE FUND**

Accounts for the cost of operation of the county Fire Department.

### **FISCAL POLICY**

Guidelines that provide a framework as to how the financial responsibilities associated to the operation of the county are to be carried out.

### **FISCAL YEAR**

A twelve-month period for which an organization, such as a government or corporation, plans the use of its funds. In the case of Forsyth County, the fiscal year starts January 1 and continues through December 31.

### **FIXED ASSETS**

Assets, which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

### **FLEET MAINTENANCE FUND**

An internal service fund to finance the maintenance and operation of equipment used by Roads and Bridges Department as well as the various county departments and offices.

### **FRANCHISE TAXES**

Taxes levied for the privilege granted by Forsyth County permitting the continuing use of public property, such as county roads.

### **FRINGE BENEFITS**

Payments made by the county to cover pensions, health insurance, life insurance Medicare tax, workers' compensation and other benefits to county employees.

### **FULL-TIME EQUIVALENT (FTE)**

A term that expresses the amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,080 hours in a year (or 2,088 in a leap year). A position that has been budgeted to work half time for a full year, or full-time for only six months is .50 FTE.

### **FUND**

An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

### **FUND BALANCE**

The difference between the assets and liabilities of a particular fund. This incorporates the difference between the revenues and expenditures each year.



### **G**

#### **GENERAL FUND**

The chief operating fund of a government. It is used to account for financial resources except those required to be accounted for in another fund.

#### **GENERAL OBLIGATION BOND (GO BOND)**

Bonds that are secured by the full faith and credit of the issuing body and generally are considered payable from taxes and other general revenues.

#### **GENERAL OPERATING BUDGET**

A financial plan for a defined period of time which involves projecting revenue and expenses for a single fiscal year to accomplish the county's immediate mission agenda. The operating budget is used to keep track of maintenance operations, salaries, and interest payments.

#### **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

#### **GEOGRAPHIC INFORMATION SYSTEM (GIS)**

Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

#### **GEORGIA CHILD FATALITY DEATH REVIEW COMMITTEE**

Georgia's Child Fatality Review Program (GCFR) was established in 1990 by statute and is currently administered out of the Georgia Bureau of Investigation. Local committees review all injury, sleep-related, and unexpected/suspicious deaths to children who are less than 18 years old.

#### **GEORGIA PROBATION MANAGEMENT (GPM)**

Georgia Probation Management (GPM) is committed to enhancing public safety by providing the highest quality professional supervision services to our Courts, law enforcement, local governments and communities. Our professional staff is dedicated to serving victims, offenders and the public with integrity, diligence and honesty.

#### **GEORGIA SOIL AND WATER CONSERVATION COMMISSION**

Agency that provides soil and water resource information; education; technical, financial and planning assistance; and program oversight to locally led soil and water conservation districts, landowners/users, and local, state, and federal governments to maintain, conserve, and wisely use the soil and water resources for all Georgians.

## *Budget Glossary and Terms*

### **GHOST OUT**

The Ghost Out Program is held annually at various Forsyth County high schools to educate teenagers about the dangers of drinking and driving during the prom season. This is a live reenactment sponsored by the Forsyth County Sheriff's Office and the Forsyth County Coroner and Medical Examiner's Office.

### **GOAL**

AA statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

### **GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)**

A professional association of state, provincial, and local government finance officers in the United States and Canada.

### **GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)**

This refers to the Governmental Accounting Standards Board, which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

### **GOVERNMENTAL FUNDS**

A term used in government accounting to apply to all funds except for the profit and loss funds (e.g., enterprise fund, internal service fund, and trust and agency fund). Examples of government funds are the general fund, special assessment fund, and capital projects fund. Governmental funds use the modified accrual accounting method.

### **GRAND JURY**

A jury of 12 to 23 persons convened in a private session to evaluate accusations against persons charged with a crime and to determine whether the evidence warrants a bill of indictment.

### **GRANT**

A payment from one level of government to another or from a private organization to a government. Grants are made for specified purposes and must be spent only for that purpose.

### **GRANT FUND**

A special revenue fund to account for various grants provided to the county from state and federal agencies for specific purposes.

### **GREEN SCHOOL RECOGNITION PROGRAM**

A program that is a project of Keep Forsyth County Beautiful (KFCB) designed to enhance environmental education and stewardship in schools by offering incentives for helping further the KFCB mission school wide.

### **GROSS DOMESTIC PRODUCT**

A monetary value of the market value of all the finished goods and services produced within a country's borders in a specific period (quarterly or yearly).



### H

**HAZARDOUS MATERIAL (HAZMAT)**

Refers to the Fire Department's specially equipped and trained hazardous material emergency containment and cleanup crew.

**HIGHWAY ENFORCEMENT OF AGGRESSIVE TRAFFIC (HEAT) UNIT**

A Special Operations Division unit of the Forsyth County Sheriff's Office that works to combat impaired driving, seatbelt violators, speeding violators and aggressive drivers.

**HOMESTEAD EXEMPTION**

A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

**HOTEL/MOTEL TAX FUND**

A special revenue fund to finance tourism and marketing programs within the county.

### I

**IMPACT FEE**

A fee that is imposed by a local government on a new or proposed development project to pay for all or a portion of the costs of providing public services to the new development.

**IMPACT FEE FUND**

A special revenue fund to account for monies collected from new development based on that development's fair share of the cost to provide additional facilities in the following categories – public roads, libraries, public safety, fire protection, and parks.

**INDIRECT COSTS**

The allocation of administrative support departments' costs to the departments that they support. The allocation based on a countywide cost allocation plan prepared following federal guidelines.

**INFORMATION SYSTEMS AND TECHNOLOGY (IS&T)**

An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents' access to government information and services.

**INFRASTRUCTURE**

Public domain fixed – assets, including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

**INTANGIBLE PROPERTY**

A category of personal property that includes stocks, taxable bonds and cash.

## *Budget Glossary and Terms*

### **INTERFUND TRANSFER**

Contributions and operating transfers made between funds.

### **INTERGOVERNMENTAL REVENUE**

Funds received by reimbursement or contributions from federal, state, and other local government sources.

### **INTEREST INCOME**

Revenue earned for the use/detention of money i.e.: Accounts Receivable for paving assessment, investment in Savings Accounts, Treasury Bills, Repurchase Agreements and Certificates of Deposit.

### **INTERNAL CONTROL**

Plan of organization for financial operations that ensures responsible accounting for all functions.

### **INTERNAL SERVICE CHARGES**

Charges from a department that provides goods or services to the various other departments within the county. Examples would be Fleet Maintenance, Information Systems and Technology, Risk Management and Workers' Compensation.

### **INTERNAL SERVICE FUND**

A type of Proprietary Fund used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

### **INTERNATIONAL CODE COUNCIL**

A member-focused association dedicated to helping the building safety community and construction industry provide safe, sustainable and affordable construction through the development of codes and standards used in the design, build and compliance process.

### **INVENTORY**

A complete listing made each year of merchandise or stock on hand, work in progress, raw materials, finished goods on hand, etc.

### **INVESTMENT**

Commitment of funds in order to gain interest or profit. All investments made by the county are secured by the full faith and credit of the U.S. government.

### **INVESTMENT INSTRUMENT**

The specific type of security that a government holds.

## **J**

### **JAIL FUND**

A special revenue fund to finance the maintenance of the Forsyth County jail.

### K

#### **KEEP FORSYTH BEAUTIFUL, INC.**

An affiliate of Keep America Beautiful, this is a commission that assists Forsyth County with establishing, promoting and maintaining countywide policies related to improving the county's environmental and waste management efforts.

### L

#### **LAW LIBRARY FUND**

A special revenue fund to assist in financing the county Law Library.

#### **LEASE PURCHASE**

Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

#### **LEVY**

A tax, fee, or fine. See Tax Levy.

#### **LIABILITY**

Debt or legal obligation arising out of past transactions which eventually needs to be liquidated; an example would be the pension plan.

#### **LICENSES & PERMITS**

Fees collected for the issuance of licenses and permits such as business licenses, building and sign permits.

#### **LINE ITEM BUDGET**

Listing of each category of expenditures and revenues by fund, agency, and division.

#### **LIVABLE CENTERS INITIATIVE (LCI) PLAN**

A grant program that incentivizes local jurisdictions to re-envision their communities as vibrant, walkable places that offer increased mobility options, encourage healthy lifestyles and provide improved access to jobs and services.

#### **LIQUIDITY (OF INVESTMENT)**

Ability to convert investments to cash promptly without penalty.

#### **LOCAL OPTION SALES TAX (LOST)**

A special-purpose tax implemented and levied at the city or county level. A local option sales tax is often used as a means of raising funds for specific local or area projects, such as improving area streets and roads, or refurbishing a community's downtown area.

#### **LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.



### M

#### **MAINTENANCE AND OPERATIONS (M&O) RATE**

A portion of the county's total tax rate for operating expenses minus the amount spent to retire principal and interest on bonded indebtedness.

#### **MAJOR FUND**

Funds whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

#### **MANDATE**

An order by the state to fulfill their instructions. An example would be how the state determines salaries of judges. The county is obligated to fulfill the state's mandates.

#### **MEDICOLEGAL DEATH INVESTIGATION COURSE**

The investigation into the manner and causes of death. Training for those who are involved with the investigation of violent, suspicious or unexpected deaths that fall under the jurisdiction of the Forsyth County Coroner and Medical Examiner's Office and the Forsyth County Sheriff's Office.

#### **MENTAL HEALTH (CARE) COURT FUND**

A special revenue fund that accounts for the activities of the Forsyth County Mental Health (CARE – Change, Assist, Restore and Enlighten) Court.

#### **MILL**

Ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

#### **MILLAGE RATE**

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property.

#### **MISCELLANEOUS REVENUE**

All revenue received not otherwise classified into a line item.

#### **MISSION STATEMENT**

A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"The mission of the Forsyth County's Tax Assessor's Office is to produce an annual tax digest that conforms to the requirements of Georgia Law and the Rules and Regulations of the Department of Revenue. The Board of Assessors is responsible for discovering and determining what real and personal property is subject to taxation in Forsyth County, estimating the fair market value of said property and the administration of the various types of homestead and all other property tax exemptions."*



## *Budget Glossary and Terms*

### **MODIFIED ACCRUAL BASIS**

Under this basis of accounting, revenues are recognized when they become both measurable and available. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

### **MOTOR VEHICLE TAX**

Taxes levied on vehicles designed primarily for the use upon public roads.

### **MULTI-YEAR FUNDS**

Funds that maintain prior year appropriations and actual revenues and expenditures in addition to current fiscal year information. Multi-year funds are used for federal/state grant programs and most major capital projects/programs where financial information specific to a particular program or project is normally spread over two or more years. In these funds, once revenues and expenditures have been appropriated, they do not lapse at the end of the fiscal year. Therefore, it is not necessary to re-appropriate remaining balances at the start of each year.

### **MUNIS**

The name of the financial computer software program used by the county.

## **N**

### **NET ASSETS**

Excess of the total assets of a business minus its total liabilities.

### **NET POSITION**

The residual of all other financial statement elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

### **NEW BUDGET ITEMS**

During the budget preparation process, requests for items to be included in the next year's budget are submitted by the various county departments and offices. The Finance Committee will review these requests and advise as to whether the request will be included in the next year's budget.

### **NON-RECURRING ITEM**

An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

## **O**

### **OFFICIAL CODE OF GEORGIA ANNOTATED (O.C.G.A.)**

The compendium of all laws in the U.S. state of Georgia.

### **OPENED RECORDS ACT**

A legislative act, which authorizes public access to certain records, classified as public information.

## *Budget Glossary and Terms*

### **OPERATING BUDGET**

The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

### **OPERATING EXPENDITURES/EXPENSES**

Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

### **OPERATING RESERVE**

Resources set aside in each fund amounting to an established percentage of the budgeted expenditures.

### **OPERATING REVENUES**

Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

### **OPERATIONS**

A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

### **OPPORTUNITY ZONE**

The incentive, which is available for new or existing businesses that create two or more jobs, is a Job Tax Credit, which is taken against the business's Georgia income tax liability and payroll withholding tax. The credit is available for areas designated by the Georgia Department of Community Affairs as an **"Opportunity Zone"**.

### **ORDINANCE**

A rule or law enacted by local government.

### **OTHER FINANCING SOURCES**

Monies transferred-in from other funds.

### **OTHER FINANCING USES**

Monies transferred-out to other funds.

### **OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Non-pension benefits provided to employees after employment ends that often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

### **OTHER TAXES**

Taxes collected as authorized by Georgia law or county ordinance such as sales tax, beer tax, and hotel-motel tax.



### **P**

#### **PARKS AND RECREATION FUND**

A fund to finance the day-to-day operations of the Forsyth County Parks and Recreation Department.

#### **PART-TIME EQUIVALENT (PTE)**

A term that expresses the amount of time a position has been budgeted for in terms of the amount of time, a part-time employee normally works in a year. Most part-time employees (0.50 PTE) are paid for up to 1,560 hours in a year. A position that has been budgeted to work half time for a full year, or full-time for only six months is .50 FTE.

#### **PENALTIES & INTEREST**

Fees collected for violations or delinquent payments.

#### **PENSION PLAN**

Retirement plan offered by the employer in which all assets accumulated for the payment of benefits may legally be used to pay benefits to any of the plan members or beneficiaries, as defined by the terms of the plan.

#### **PERFORMANCE MEASURES**

The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

#### **PERSONAL PER CAPITA INCOME**

The total income of all persons living in a community divided by the population of that community.

#### **PERSONAL PROPERTY**

Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

#### **PERSONAL SERVICES**

A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

#### **POSITION**

A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the county's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved by the Board of Commissioners and is shown as a single, not a partial, position.

#### **POSITION CONTROL REPORT**

This refers to the creation, maintenance, and monitoring of positions and their budgets.

## *Budget Glossary and Terms*

### **PRELIMINARY BUDGET**

The County Manager submits a preliminary budget to the Board of County Commissioners for the upcoming fiscal year. After receipt of the preliminary budget, the first action by the Board of Commissioners (BOC) is to authorize the advertisement of the proposed tax and levy rates. Once the proposed rate is advertised, the BOC can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The BOC holds public hearings on the preliminary budget and the proposed tax and levy rates to collect public comment.

### **PRO SE LITIGANT**

Pro se is a Latin phrase meaning "for oneself" or "on one's own behalf." Means advocating on one's own behalf before a court, rather than represented by a lawyer.

### **PROCUREMENT**

The process of buying goods or services.

### **PROFESSIONAL SERVICES**

Expenditures incurred by the county to obtain the services of recognized licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc. These accounts are not used for fee payments.

### **PROGRAM**

A body of work that delivers a service or accomplishes a task and whose costs can be isolated and identified.

### **PROJECT**

A specifically defined undertaking or action with target start and end dates.

### **PROPERTY FUND**

Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

### **PROPERTY TAX**

Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

### **PROPERTY TAX RATE**

A property tax or millage rate is an ad valorem tax on the value of a property, usually levied on real estate. The governing authority of the jurisdiction in which the property is located levies the tax. This can be a national government, a federated state, a county or geographical region or a municipality.

### **PROPOSED BUDGET**

The County Manager submits a proposed budget to the Board of County Commissioners (BOC) in October for the upcoming fiscal year. Public notice is given and the BOC holds public hearings on the proposed budget to collect public comment.



## *Budget Glossary and Terms*

### **PROPRIETARY FUNDS**

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

### **PUBLIC UTILITIES**

Tax levied on the property of the public utilities based on the values given by the tax assessor's office.

### **PUBLIC UTILITIES SERVICES**

Cost of electricity, natural gas, water and sewer, and commination services purchased for county buildings and facilities.

## **R**

### **REAL PROPERTY**

Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

### **RECREATION FEE**

Charges for current services by the Parks and Recreation Department.

### **REQUEST FOR PROPOSAL (RFP)**

A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

### **REQUEST FOR QUALIFICATION (RFQ)**

An RFQ requests that a firm submit a response in a standard format to provide uniform information about the experience and qualifications of the firm to perform a type of service.

### **RESERVE**

The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, nonrecurring needs. The reserve level is established by county policy.

### **RESERVE AND CONTINGENCY**

Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners' approval.

### **RESOLUTION**

Proposition put before a meeting of the county Board of Commissioners for discussion, approval or adoption.

### **RESTITUTION**

An act to make good or give an equivalent for any loss, damage, or injury.

## *Budget Glossary and Terms*

### **REVENUE**

Additions to assets that do not include any liability, represent the recovery of expenditure, represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets, or represent contribution of fund capital in Enterprise Funds.

### **REVENUE BOND**

Municipal bonds that finance income-producing projects and are secured by a specified revenue source. Typically, revenue bonds can be issued by any government agency or fund that is managed in the manner of a business, such as entities having both operating revenues and expenses.

### **REVENUE PROJECTION**

Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

### **RIGHT-OF-WAY**

The legal right, established by usage or grant, to pass along a specific route through grounds or property belonging to another.

### **ROLL-BACK RATE**

The roll-back rate (colloquially referred to as the rolled-back rate) is a term that applies to the property tax rate as it changes year over year, in relation to property values. If the county adopts the roll-back rate, taxes do not increase, even if the rate itself increases. The roll-back rate calculates taxable property values in relation to the total revenue the taxes generate for the county. If the tax rate generates the same total revenue one year as it did in the previous year, then the rolled-back rate has been applied. When property values rise, property taxes generate more revenue. For the total revenue generated to stay the same, the tax rate must decrease.

## **S**

### **SALES TAX**

Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

### **SELF-CONTAINED BREATHING APPARATUS (SCBA)**

A device worn by firefighters and others to provide breathable air in an "immediately dangerous to life or health" atmosphere.

### **SENIOR SERVICES FUND**

A special revenue fund to finance the operations of the various county Senior Centers.

### **SHERIFF DRUG SEIZURE FUND**

A fund to account for confiscated cash seizures by Forsyth County Law Enforcement from drug related crimes.



## *Budget Glossary and Terms*

### **SIGN ORDINANCE**

A local law that regulates all types of signage.

### **SOCIAL SERVICES COMMITTEE**

A five-member committee that includes the county Budget Manager, two Commissioners, and two members-at-large. Applications for funding requests are sent to various agencies in the county and placed on the county's website.

### **SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND**

Accounts for the activities of the county's solid waste disposal and recycling programs.

### **SPECIAL ASSESSMENT**

Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

### **SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST)**

A financing method for funding capital outlay projects in the state of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the county for funding the building of parks, roads, and other public facilities.

### **SPECIAL REVENUE FUND**

Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

### **STANDARD AND POOR'S (S&P)**

One of the three major bond rating agencies that rate and evaluate the credit quality of bond issuers with respect to a particular debt obligation.

### **SUSTAINABILITY**

The ability to maintain economic, environmental, or social responsibility over the long-term. Sustainability influences the work of community and economic development.

## **T**

### **TANGIBLE PROPERTY**

Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

### **TAX BASE**

Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

## *Budget Glossary and Terms*

### **TAX DIGEST**

The basis on which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. The tax digest usually lists an identifier for each taxable parcel in the jurisdiction, the name of the owner record, the address of the parcel or the owner, the assessed value of the land, the assessed value of the improvements, applicable exemption codes if any, and the total assessed value.

### **TAX EXEMPTION**

Exclusion from the tax base of certain types of transactions or objects.

### **TAX LEVY**

Total amount of revenue expected from tax, determined by multiplying the tax rate by tax base.

### **TAX RATE**

The amount of tax stated in terms of a unit of the tax digest.

### **TAX-RELATED FUND**

A fund that derives its revenue primarily from property taxes.

### **TAXABLE PROPERTY**

Taxable Property is residential property and tangible movable assets, such as cars, trucks and mobile homes.

### **TAXES**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

### **TAXPAYER**

An individual or entity that is obligated to make payments to municipal or government taxation agencies. The term taxpayer generally describes one who pays taxes.

### **TITLE AD VALOREM TAX (TAVT)**

A one-time title fee/tax paid at the time a motor vehicle title is transferred, based on the fair market value of the vehicle. TAVT replaces sales, use tax, and the annual ad valorem tax (the birthday tax"). TAVT is mandatory for motor vehicles purchased on or after March 1, 2013 and titled in Georgia.

## **U**

### **UNASSIGNED FUND BALANCE**

The difference between total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components.

### **UNENCUMBERED APPROPRIATION**

The portion of an appropriation not yet expended or encumbered.



## *Budget Glossary and Terms*

### **UNIT COST**

The cost required to produce a specific product or unit of service; an example would be cost to purify one thousand gallons of water.

### **USER FEE**

A charge for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective use of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming or using. Also, see "Fee."

## **V**

### **VACANCY SAVINGS**

Savings generated by not filling vacant positions, by not filling newly authorized positions or by filling a vacant position at a lower grade or step.

### **VALUES**

The guiding principles that define an organization's internal conduct as well as its relationships with external customers and stakeholders.

### **VICTIM ADVOCATES**

Professionals trained to support victims of crime. Advocates offer victims information, emotional support, and help finding resources and filling out paperwork as well as sometimes attending court with the victims.

### **VICTIM WITNESS ASSISTANCE PROGRAM (VWAP)**

A county program that provides crime victims and witnesses with information, services, and support during a prosecution to help them cope with problems encountered as a result of the crime, better understand how the criminal justice system works, and be informed about case status.

### **VISION**

A set of ideas that describe an organization's aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

## **W**

### **WATER AND SEWERAGE AUTHORITY ENTERPRISE FUND**

Accounts for the activities of the county's water and sewerage system.

### **Wi-Fi**

The standard wireless local area network (WLAN) technology for connecting computers and myriad electronic devices to each other and to the Internet. Wi-Fi is the wireless version of a wired Ethernet network, and it is commonly deployed alongside it.

## *Budget Glossary and Terms*

### **WORKERS' COMPENSATION**

Protection for county employees on work-related injuries or illnesses.

### **WORKING CAPITAL**

An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

### **WORKING CAPITAL RESERVE**

The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations. Used to balance appropriations to revenues.

## **Z**

### **ZERO-BASED BUDGETING**

A budget approach that requires each department to submit a budget request and justify all expenditures rather than justifying only the expenditures with proposed changes from the prior year budget.



