

# *2016* Annual Operating and Capital Budget



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

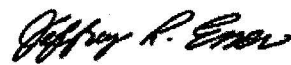
*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Forsyth County  
Georgia**

For the Fiscal Year Beginning

**January 1, 2015**



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, 2015**. 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.



# 2016 Annual Operating and Capital Budget



Prepared by the Forsyth County Finance Department  
110 E. Main Street, Suite 255  
Cumming, Georgia 30040  
For the year ending December 31, 2016



# **FORSYTH COUNTY, GEORGIA GOVERNMENT**



**Fiscal Year 2016**

## **BOARD OF COMMISSIONERS**

R.J. (Pete) Amos, Chairman, District 1 Commissioner  
Brian R. Tam, Secretary, District 2 Commissioner  
Todd Levent, Member, District 3 Commissioner  
Cindy Jones Mills, Vice Chairman, District 4 Commissioner  
Jim Boff, Member, District 5 Commissioner

## **ADMINISTRATION**

Doug Derrer, County Manager  
Tim Merritt, Deputy County Manager

## **FINANCE COMMITTEE**

R.J. (Pete) Amos, District 1 Commissioner  
Brian R. Tam, District 2 Commissioner  
Cindy Jones Mills, District 4 Commissioner  
Doug Derrer, County Manager  
David Gruen, Chief Financial Officer

## **BUDGET PREPARATION TEAM**

Tim Merritt, Deputy County Manager  
Rebecca Whitmire, Finance Director  
Pat Carson, Personnel Services Director  
Ryan Arnold, Budget/Grants Manager  
Beth White, Budget/Grants Analyst  
Amina Cephus, Financial Systems Administrator  
Sarah Dunlap, Communications Coordinator

**THIS 2016 BUDGET DOCUMENT WAS PREPARED JOINTLY BY THE FORSYTH COUNTY  
FINANCE DEPARTMENT AND FORSYTH COUNTY DEPARTMENT OF COMMUNICATIONS.**



# Table of Contents

## Page Number

County Manager's Budget Message.....	10
Department Directors and Elected Officials.....	11
Organizational Chart .....	12

### Section One - General Information

Transmittal Letter .....	14
Budget Priorities.....	25
History of Forsyth County .....	26
Ten Facts about Forsyth County.....	30
Geographic Characteristics .....	32
Parks and Recreation Facilities .....	34
Existing Land Use/Future Land Use .....	36
Natural and Cultural Resources .....	38
Demographic and Economic Statistics.....	39
Taxes in Forsyth .....	44
Principal Property Taxpayers .....	46
Financial Policies and Procedures .....	47
Fund Structure .....	54
Department/Fund Relationship.....	57
Budget Policies and Procedures.....	60
Budget Calendar.....	62
Budget Workflow Chart.....	66
Requirements and Deadlines .....	67
Budget Resolution.....	68

### Section Two - Financial Summaries

Revenue Budget at a Glance .....	74
Adopted Budget Summary .....	83
All Funds Summary.....	88
Three Year Consolidated Financial Schedules .....	89
Fund Balance Schedules.....	94
Debt Service Funds .....	98
Capital Project Funds.....	102

### Section Three - Budget Detail

General Fund Revenue and Expenditure Detail by Department or Office.....	107
General Fund Administration .....	108
Court Administration .....	109
Pre-Trial Services .....	110
Accountability Court.....	111
Superior Court .....	112
Clerk of Courts.....	113
Board of Equalization.....	114
District Attorney's Office .....	115
State Court .....	116
State Court Solicitor .....	117

# Table of Contents

<b>Section Three - Budget Detail</b>	<b>Page Number</b>
Magistrate Court.....	118
Probate Court.....	119
Juvenile Court .....	120
Indigent Defense Office.....	121
Voter Registrations and Elections.....	122
Board of Commissioners.....	123
Administration.....	124
Code Enforcement.....	125
Finance .....	126
Procurement.....	127
Payroll Services .....	128
Information Systems & Technology .....	129
Telecommunications .....	130
Geographic Information Services .....	131
Personnel Services.....	132
Tax Commissioner's Office .....	133
Tax Assessor's Office.....	134
Training & Development.....	135
Communications .....	136
Planning & Community Development .....	137
Public Facilities .....	140
Sheriff's Office.....	141
E911 Center .....	142
Ambulance Service .....	143
Coroner & Medical Examiner .....	144
Community Services .....	145
Senior Services .....	146
Animal Shelter.....	147
Parks & Recreation .....	148
Library.....	151
Natural Resources Conservation Services.....	152
Extension Service .....	153
Surplus Property Sales .....	154
Rural Development.....	155
Office Services.....	156
Public Health.....	157
Mental Health .....	158
Public Welfare .....	159
Non-Profit Funding.....	160
Economic Development .....	161
Special Revenue Funds.....	162
Law Library.....	163
DA Seizure.....	164
Sheriff Drug Seizure .....	165
Drug Abuse Treatment & Education (DATE) .....	166
E911 Center .....	167

# Table of Contents

<b>Section Three - Budget Detail</b>	<b>Page Number</b>
Victim's Witness Assistance Program .....	168
Juvenile Court Supervision .....	169
Engineering .....	170
Roads and Bridges .....	171
Storm Water Management .....	172
Budget Summary .....	173
Grant Fund .....	174
Forsyth County Fire Department and Emergency Management Agency...	175
Hotel/Motel Tax .....	176
Capital Projects Funds .....	177
Capital Outlay .....	178
Debt Service Funds .....	179
GO Bonds .....	180
Enterprise Funds .....	182
Water and Sewer .....	183
Waste Water Treatment .....	184
Recycling & Solid Waste .....	185
Internal Service Funds .....	186
Risk Management .....	187
Employee Health Benefits .....	188
Worker's Compensation .....	189
Fleet Maintenance .....	190
 <b>Section Four - Supplemental</b>	
Forsyth County Contact List .....	193
Position Schedule (Full-Time Employees) .....	196
Grant Policies and Procedures .....	202
Grant Revenues .....	214
Acronyms .....	218
Budget Glossary and Terms .....	220







# County Manager's Budget Message



November 19, 2015

Dear Citizens of Forsyth County:

I am pleased to submit to you the annual operating budget for Forsyth County for the Fiscal Year beginning January 1, 2016 and ending December 31, 2016, that was adopted by the Board of Commissioners on November 19, 2015. This comprehensive document is the result of citizens, elected officials, constitutional officers and county staff working together to prepare a financial plan that allows us to carry out the county's mission and vision while maintaining high standards of service to the community.

The 2016 adopted budget of \$266.5 million covers the entire organization. This includes a General Operating Budget of \$108.9 million, a Fire Fund of \$20.7 million and a Debt Service Fund of \$14.9 million. The budget was funded with a decrease to the Maintenance and Operations millage rate via adoption of the rollback rate, and with no increase to the Fire millage rate.

Thank you for taking the time to review this document. I hope it conveys to you our commitment to making your county government effective, efficient and responsive while keeping the tax levy as low as possible to minimize the impact on taxpayers. On behalf of all of Forsyth County government employees, it is an honor to serve you.

Sincerely,

A handwritten signature in black ink, appearing to read "Doug Derrer". The signature is fluid and cursive, with a large loop at the beginning.

Doug Derrer  
County Manager

## **Forsyth County Government Mission Statement**

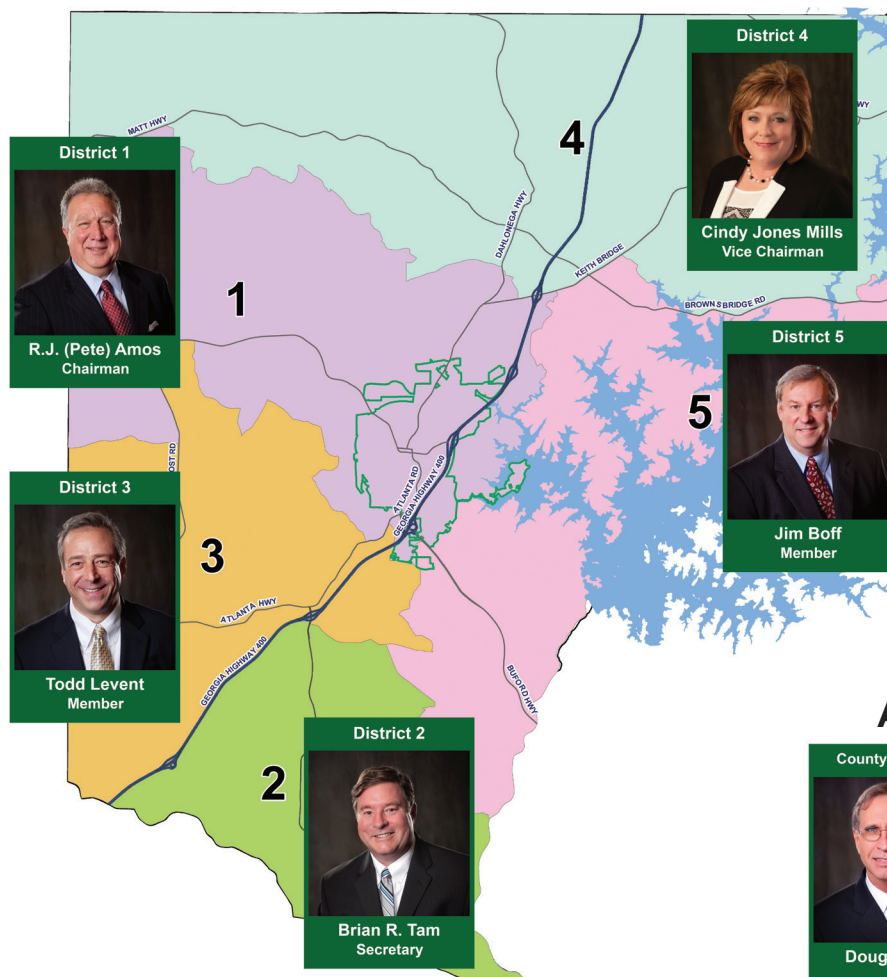
As trusted stewards of Forsyth County's future, the elected officials and employees are dedicated to serving the community and to providing effective, professional public service with integrity and a commitment to excellence.

## **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

## 2015 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 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>Mary Beth Pais</b>	Coroner
<b>Duane Piper</b>	Sheriff

## Administration



## Finance

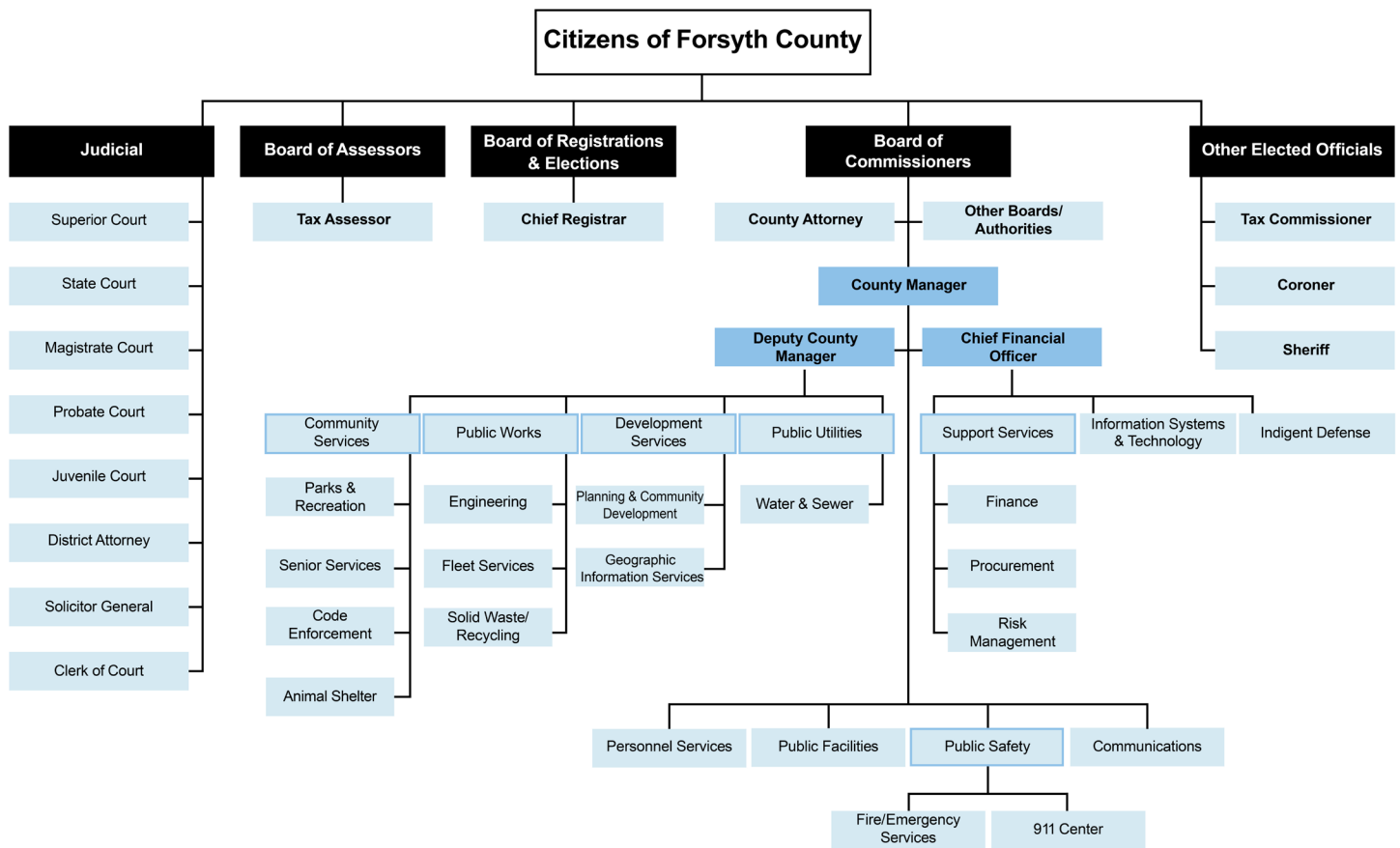


## County Department Heads

<b>Danny Bowman</b>	Fire and Emergency Management
<b>Connie Brooker</b>	Indigent Defense
<b>Tom Brown</b>	Planning & Community Development
<b>Pat Carson</b>	Personnel Services
<b>Charity Clark</b>	Risk Management
<b>John Cunard</b>	Engineering
<b>Jeanie Curphey</b>	Animal Shelter
<b>Jodi Gardner</b>	Communications
<b>Pat Giordano</b>	E911 Center
<b>Wally Gramling</b>	Information Systems & Technology
<b>Avery Gravitt</b>	Fleet Services
<b>John Kilgore</b>	Geographic Information Services

<b>Mary Kirkpatrick</b>	Board of Assessors
<b>Donna Kukarola</b>	Procurement
<b>Barbara Luth</b>	Voter Registrations and Elections
<b>Anna Lyle</b>	Library
<b>Tim Perkins</b>	Water and Sewer
<b>Jim Pryor</b>	Parks & Recreation
<b>Judy Theilman</b>	Senior Services
<b>David Thornton</b>	Public Facilities
<b>Rebecca Whitmire</b>	Finance
<b>Tammy Wright</b>	Recycling & Solid Waste
<b>Steve Zaring</b>	Code Enforcement

# Forsyth County Organizational Chart





# General Information

## Section One



# Forsyth County Transmittal Letter



To: Forsyth County Board of Commissioners

From: David G. Gruen, CFO

CC: Department Heads, Elected Officials

Date: November 19, 2015

Re: **2016 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY2016 (January 1, 2016 – December 31, 2016) 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 2016 Budget is balanced for all funds and totals \$266,508,265 with the breakdown by fund type as follows:

General Fund	\$108,923,550
Special Revenue Funds	38,922,600
Capital Projects Funds	9,918,000
Debt Service Funds	14,893,915
Enterprise Funds	67,731,900
Internal Service Funds	26,118,300
Total	<u>\$266,508,265</u>

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 FY2016 County budget for all funds and activities increased by 9.7% compared to the FY2015 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 recovering economic environment. It also continues the same goal from the prior year where the FY2015 budget had no increase in the overall county tax rate. 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 service from an efficient customer service-oriented government that preserves and enhances a high quality of life.



## **FORSYTH COUNTY TRANSMITTAL LETTER**

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Addressing both of these priorities is still important even as the property tax digest in 2015 improved with an increase of 9.90% over 2014. By acting to enhance the excellent quality of life, the county has been able to still grow at a higher rate than any county in the surrounding region. This has paid off. With this showing the largest of the three consecutive annual increases, it is now trending in a positive direction due to new construction from growth added to the tax rolls.

Quality of life initiatives include road widening projects, Sawnee Mountain Preserve expanded facilities, Sharon Forks Library expansion, two new fire stations, two new parks opening, increased recreation programming and the new courthouse and jail. 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 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 of the revenue from property taxes.

In the higher total 2015 Tax Digest, over 3% of increase was due to higher reassessments. This enabled the Board of Commissioners to roll back the M & O millage rate 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 a lower rollback maintenance and operations millage rate, maintain the Fire millage rate, and adopt a higher Bond rate which reflects the debt service requirements for the Forsyth County Transportation Bond approved by county voters in November of 2014.
- The adopted FY2016 budget is balanced. The budget includes \$4.6 million in transfers to other funds from the General Fund.
- The SPLOST VI program continues to provide funds from its remaining balance for many major capital projects and reduce pressure on the County's annual general fund budget.
- The 2013 SPLOST VII program, beginning July 1, 2013, is expected to provide about \$200 million over six years for capital items and projects.
- Fleet Maintenance internal service charge allocations are being replaced by the actual charges for service under operating expenditures for each department.

### **Economic Outlook**

A variety of economic indicators suggests that the national economy is experiencing a slow recovery from the recent recession. Recent data shows that 2016 will provide modest inflation, low cost of borrowing with a projected rate of 1.8% in the GDP, 1.5% Consumer Price Index increase, and a continued decrease in unemployment. The County anticipates higher 2015 tax digest revenues than 2014 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 198% from 2009 to 2015.

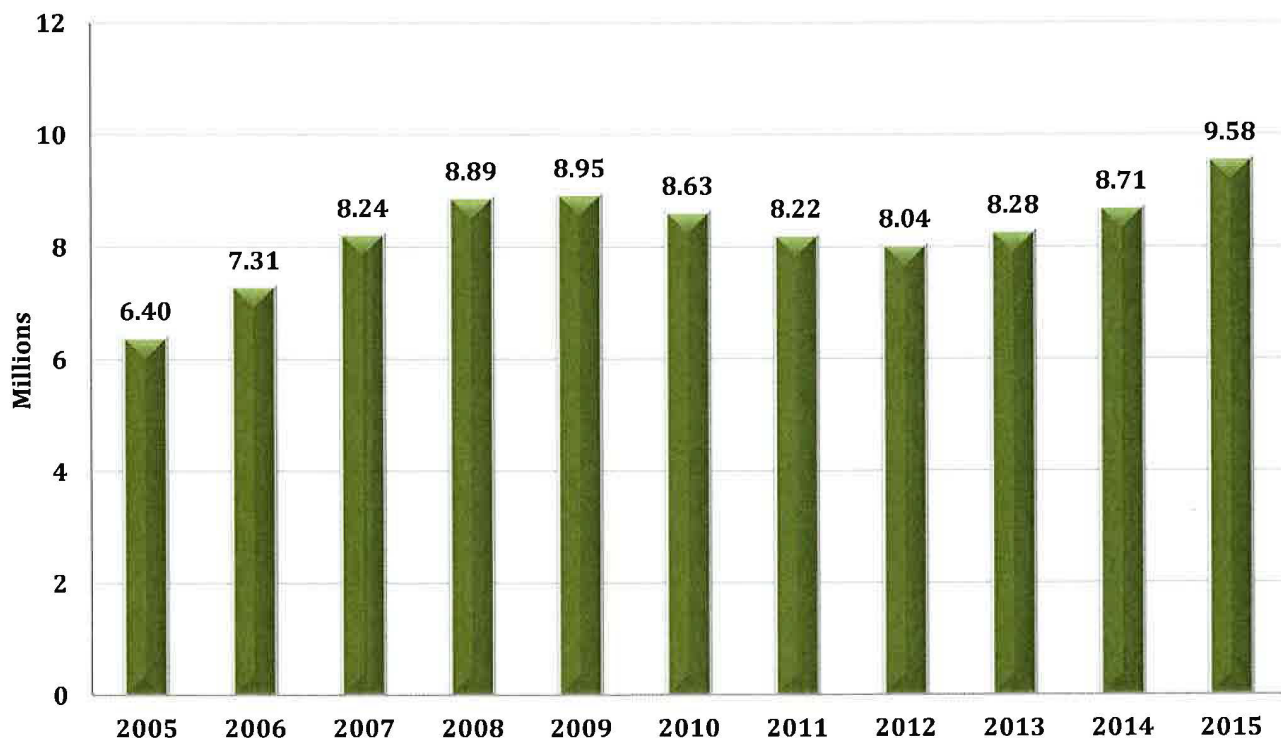
## FORSYTH COUNTY TRANSMITTAL LETTER

The County addressed the following priorities while balancing the FY2016 budget:

- Reducing the Millage Rate with the property tax digest increasing by 9.90%
- Opened Six Mile Creek Park and Matt Community Park
- Continuing the effective effort to control escalating healthcare costs and maintain service levels, with the previously changed healthcare and dental providers, adjusted benefits options, and employee wellness program, with the FY2016 budget
- Legislative approval for the state mandate of Juvenile Justice Reform
- Funding for 14 Vehicle replacements for the Sheriff's Office due to high mileage and major repairs
- Reserves of \$1.7 million for merit increases
- Full funding for staffing and operating the Courthouse and Jail.

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 2015 tax digest, which finances the FY2016 budget, shows a 9.90% increase from the 2014 tax digest.

**Forsyth County Net Tax Digest History**



At their July 17 meeting, the Forsyth County Board of Commissioners adopted the millage rates that will fund the county's 2016 budget. The Board voted to roll back the county's M & O millage rate. The county has the overall total millage rate of 8.036 mills. This includes a reduction in Maintenance & Operations (4.642), maintaining Fire (1.975) and an increase in Bonds (1.419).



# FORSYTH COUNTY TRANSMITTAL LETTER

## Millage Rate History for Forsyth County



**Healthcare benefits costs** were higher in 2014 and 2015, causing an increase for the County's employees in 2016. Costs are budgeted to increase by 6.0% for FY2016 over estimated FY2015. The county self-insured plan, continues to include an option for a high deductible plan as well as a wellness discount and a higher out of pocket spending by \$500 to help account for the established increase over time. 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.

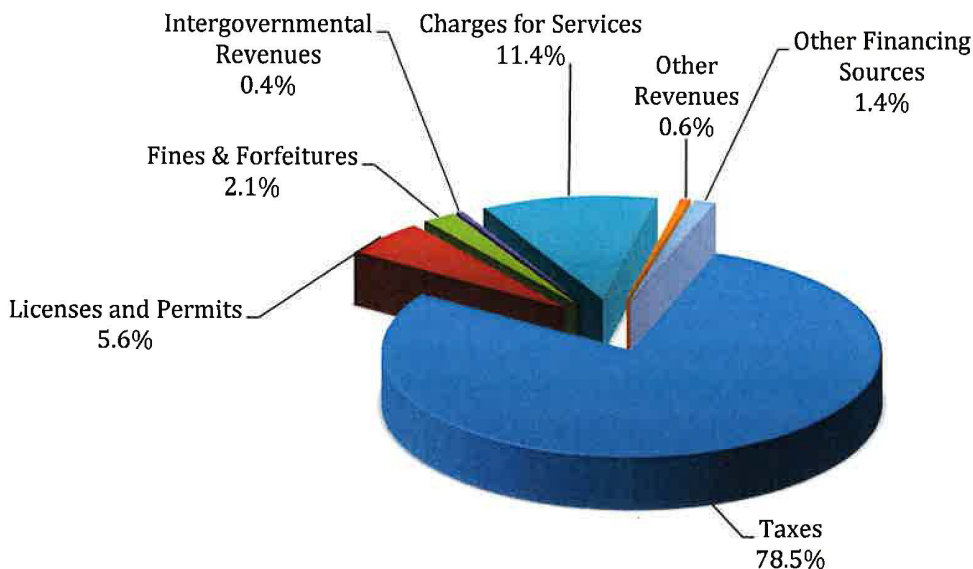
## GENERAL FUND REVENUE HIGHLIGHTS

Property tax revenues continue to make up the largest single source of County revenues. The maintenance and operations millage rate will decrease to 4.642 mills. Taxes collected from this rate are used in the General Fund. The FY2016 budget projects one mill to produce \$9,288,269 at the collection rate of 97% in property tax revenue, an increase of about \$836,334 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 \$43,116,150 in taxes, a 6.01% increase from the 2015 tax digest. The County recognized more progress toward one of its primary goals of fiscal sustainability with all other revenues beginning their recovery in 2010.



# FORSYTH COUNTY TRANSMITTAL LETTER

## General Fund Revenues by Type



### TOP FOUR REVENUE SOURCES

**Taxes:** This revenue accounts for 78.5% 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 FY2016 is \$85,475,250 which is a 7.2% increase from the FY2015 adopted budget. This increase is due to an increase in the digest as well as a slight increase to other taxes such as LOST & intangible tax plus budgeting for the new 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 and sales of printed materials. The total for FY2016 is \$12,203,100, a 2.8% increase from the FY2015 adopted budget. This increase is mainly due to higher collections budgeted to come from the judicial system.

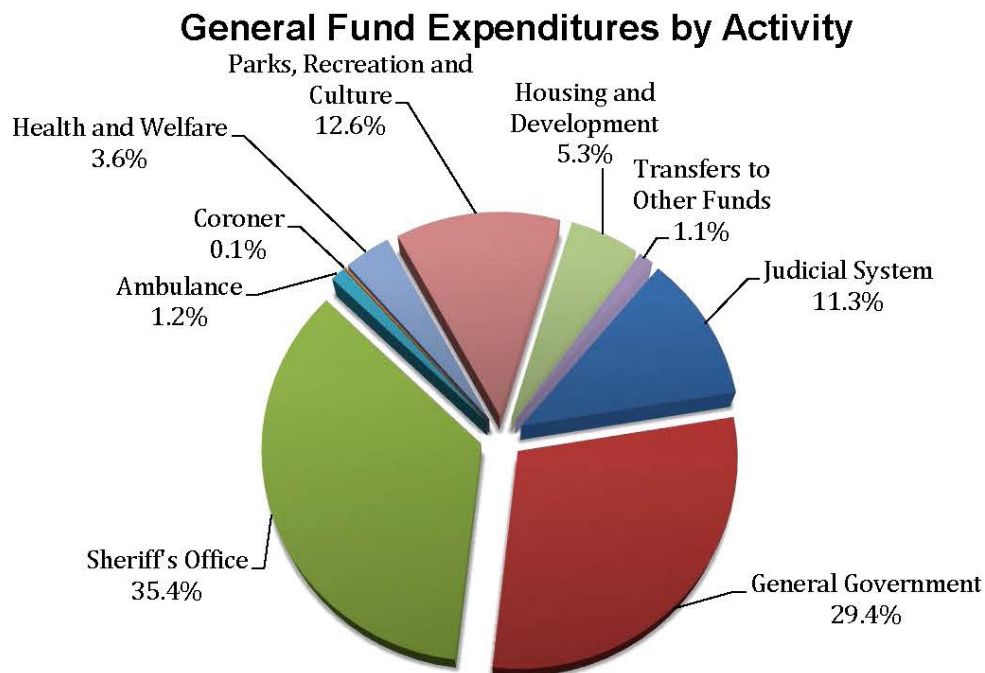
**Licenses and Permits:** This revenue accounts for 5.6% of the total revenue for the General Fund. This category includes revenue recognized from business licenses, motor vehicles, alcohol licenses and building permits throughout the unincorporated portion of the County. The total for FY2016 is \$6,314,700, which is a 4.6% increase from the FY2015 adopted budget. This increase is mainly due to an increase in planning permits as well as other permits issued by Planning & Community Development.

**Fines and Forfeitures:** This revenue accounts for 2.1% of the total revenue for the General Fund. This category includes revenue recognized from fines related to the courts and restitution. The total for FY2016 is \$2,297,200, a 20.3% decrease from the FY2015 adopted budget. This decrease is due to a decrease in budgeted court fines.

# **FORSYTH COUNTY TRANSMITTAL LETTER**

## **GENERAL FUND EXPENDITURE HIGHLIGHTS**

The Sheriff's Office utilizes the largest part of the General Fund, representing 35.4% of total expenditures in FY2016. Other General Fund expenditures include the judicial system, general government, parks and recreation, housing and development, health and welfare, coroner, libraries and ambulance services. These functions account for 63.5% of General Fund Expenditures in FY2016. The remaining 1.1% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest single impact for FY2016 in the General Fund was due to the new courthouse and jail coming online at the beginning of FY2016 as well as the opening two new parks, Six Mile Creek Park and Matt Community Park. An increase of \$1.7 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:

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

# **FORSYTH COUNTY TRANSMITTAL LETTER**

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## **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
- Worker's Compensation
- Fleet Maintenance
- Employee Health Benefits

## **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 FY2016, 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 2014 assessed value of taxable property after the issuance of the Bonds, the County could incur up to \$721,131,485 of long-term obligations payable as general obligation bonds.

## **COMPUTATION OF LEGAL DEBT MARGIN**

Assessed Value of Taxable Property as of December 31, 2014	<u>\$ 9,309,464,854</u>
Debt Limit (10% of Assessed Value)	\$ 930,946,485
Amount of Debt Applicable to Debt Limit	<u>209,815,000</u>
Legal Debt Margin	<u>\$ 721,131,485</u>



## **FORSYTH COUNTY TRANSMITTAL LETTER**

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The current outstanding General Obligation and Sales Tax Debt includes:

- \$13,100,000, 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.
- \$17,200,000, 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.
- \$22,300,000, Series 2012 Variable – for the purpose of constructing the county jail and courthouse, series of four bonds totaling up to \$50,000,000 held by United Community Bank. Funds may be drawn and repaid on an as needed basis. The County has entered into an interest rate swap agreement at a fixed rate of 1.91% on \$29.6 million of the bonds. At 12/31/15, the outstanding principal of the interest rate swap agreement was \$9.9 million.
- \$13,135,000, 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.
- \$83,765,000, 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.
- \$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 31<sup>st</sup> 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:

- \$2,205,000, Series 2007 – for the purpose of expanding the County's water and sewerage system. The bonds bear interest rates from 3.75% - 5%, and will mature between April 1, 2016 and April 1, 2017. \$23,735,000 of the bonds were refunded by the Series 2015 issue.

## **FORSYTH COUNTY TRANSMITTAL LETTER**

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- \$25,155,000, 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, 2035.
- \$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.
- \$26,895,000, 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.
- \$27,435,000, 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.
- \$75,655,000 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 only three counties in Georgia with the AAA rating from Moody'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 FY2016 Capital Projects is \$9,918,000 and is broken out as follows:

- \$2,000,000 for radio system upgrades for Public Safety
- \$1,800,000 for building improvements for the new courthouse
- \$1,210,500 for infrastructure and roads
- \$1,636,000 for computer software for Public Safety
- \$ 65,000 for Voter Registration equipment for upcoming elections: voter care supplies, express poll scanners and 2D scanners
- \$ 170,500 for the design of the new Voter's Registration building
- \$ 218,000 for computer expansion and storage for IS&T
- \$ 191,600 year two of Pictometry Aerial Image contract for GIS



## FORSYTH COUNTY TRANSMITTAL LETTER

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- \$ 43,900 for a Oce ColorWave 650 Plotter and 3 Dell works stations for GIS
- \$ 50,200 for building change detection computer program and two vehicles for Tax Assessor's Office
- \$ 359,000 for Public Facilities for the following renovations, building improvements, and vehicle: Administration Building carpet replacement and renovations, Probate Court Annex renovation, single cab Isuzu truck for second grounds crew, and HVAC replacements for the North Precinct Building, Auxiliary Building, Crime Lab and JJC Building
- \$ 465,000 to replace approximately 13 vehicles and to replace numerous laptops for the Sheriff's Office
- \$ 22,900 to replace Ford Expedition for the Coroner/Medical Examiner's Office
- \$ 358,600 for Engineering to replace the following vehicles and equipment: two dump trucks, mowing tractor, mini excavator, tractor, five trucks
- \$ 24,300 for fuel master updates for Fleet Maintenance
- \$ 90,000 replacement 28 passenger bus for Senior Services
- \$1,212,500 for Parks and Recreation's site improvements, replacement of machinery and vehicles.



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 slated to be completed with SPLOST VII funding include:

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

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.

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.

## **FORSYTH COUNTY TRANSMITTAL LETTER**

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Transportation projects funded by SPLOST VI include the following:

- 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

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 that were completed throughout FY2012 - 2013:

- 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, opened in FY2013
- A new 100-foot aerial ladder truck
- Fire Station 3 in northwest Forsyth County

### **CONCLUSION**

In conclusion, the FY2016 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 FY2017 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>• Start-up operating costs for Matt Community Park Phase I</li> <li>• Start-up operating costs for Lanierland Park Phase I</li> <li>• Budget for increased healthcare costs.</li> </ul>	<ul style="list-style-type: none"> <li>• Meet budget requirements without increasing the tax rate</li> <li>• Start-up operating costs for the New Courthouse, Jail Expansion and related parking facility</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 14/15 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 9.90% increase in the tax digest coupled with a slight increase in LOST and Insurance Premium Tax, the county was able to roll back the M&O millage rate.

	2014	2015
M&O	4.812	4.642
FIRE	1.975	1.975
BOND	<u>0.869</u>	<u>1.419</u>
<b>TOTAL RATE</b>	<b>7.656</b>	<b>8.036</b>

- Phase I of Matt Community Park is anticipated to be completed in the spring of 2016. The new park is approximately 185 acres and features four rectangle fields with synthetic turf, a playground, restroom/concession facility, score buildings, maintenance building, trails and parking.
- Phase I of Lanierland Park is anticipated to be completed in the 4<sup>th</sup> quarter of 2016. The new park is approximately 109 acres and features four rectangle synthetic turf fields, a playground, picnic pavilions, restroom facility and parking.
- Increase in Healthcare Costs the County continues to experience an increase in health care costs and this year's budget reflects a 9.9% increase.



# History of Forsyth County

## John Forsyth

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), 31st Governor of Georgia (1827-1829), and Secretary of State for Presidents Andrew Jackson and Martin Van Buren (1834-1841).

## Agriculture

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 the region.

Today, agriculture remains an important staple in Forsyth County's economy.



# History of Forsyth County



## Lake Lanier

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.



## Population Growth

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 percent 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. The U.S. Census Bureau's Population Estimate for 2013 is 195,405. According to the ARC (Atlanta Regional Commission) Forsyth County's population is expected to exceed 400,000 by 2025.



# History of Forsyth County

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's 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.





# 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 more than 2,000 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

**Date of Incorporation**  
December 3, 1832

**Form of Government**  
Commission -  
County Manager

**2014 Population Estimate**  
204,302

**Historic County Population**  
1990: 44,083  
2000: 98,407  
2005: 140,393

**Area in Square Miles**  
247

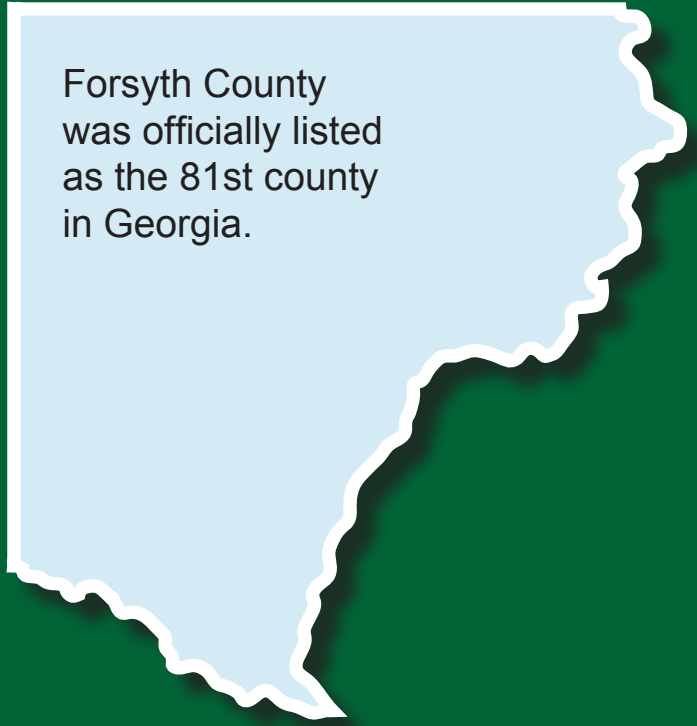




# 10 Facts About Forsyth County

Forsyth County is known as the **“Gateway to the Cherokee Nation.”**

Forsyth County was officially listed as the 81st county in Georgia.



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.

Land in Forsyth County was given to people through the Georgia Gold Lottery in 1832.

The Federal Road (Highway 369) runs through Forsyth County. This Federal Road was used to remove Creek and Cherokee Indians to Oklahoma.

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.



Junior Samples, a comedian on the TV show Hee Haw, was born in Cumming. (April 10, 1926 - November 13, 1983)

Henry Ford Gravitt has been the mayor of Cumming since 1970.



Lake Sidney Lanier, a reservoir created by the completion of Buford Dam in 1957, at 38,000+ acres, is one of Georgia's largest lakes.

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

Land 224 square miles

Water 23 square miles

## Climate

Average Annual Temperature

70.2 degrees

Average Annual Precipitation

54.15 inches

Average Annual Snowfall

1 inch

## Topography

Mean Elevation

1,315 feet

Highest Point

(Sawnee Mountain)

1,967 feet

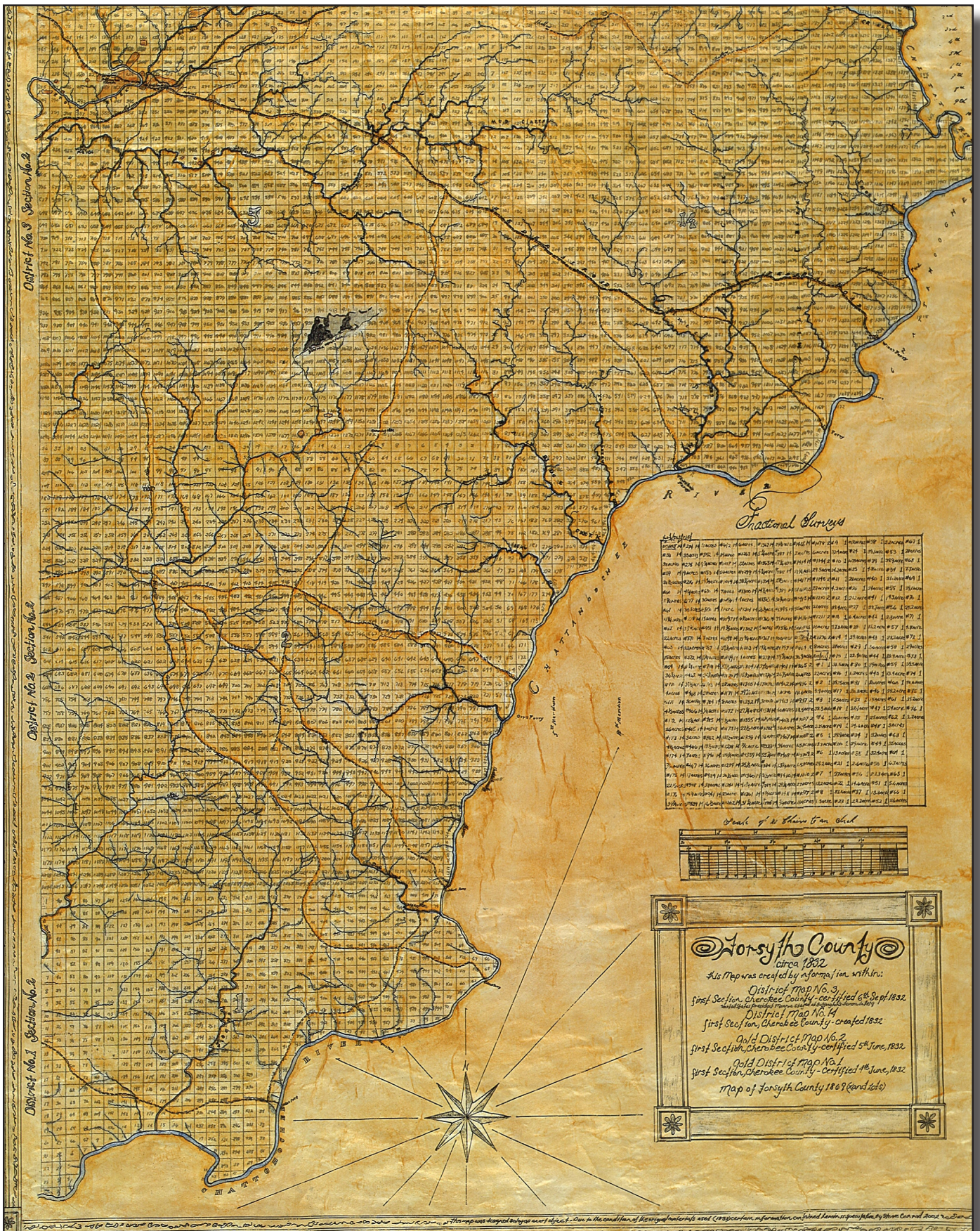
Lowest Point

(Chattahoochee River at southern boundary of the county)

900 feet







Forsyth County Map Circa 1832



# Parks and Recreational Facilities of Forsyth County

**BENNETT PARK** – 29 acres  
5930 Burruss Mill Road, Cumming GA  
30041  
5 youth baseball/softball fields  
Picnic pavilion  
Playground  
Turf football/lacrosse field

**BIG CREEK GREENWAY** – 6.8 miles  
Access points: 5120 Bethelview Road,  
Fowler Park, McFarland Pkwy, Union Hill  
Road  
Walking, jogging and biking path

**CANEY CREEK PRESERVE** – 63 acres  
2755 Caney Road, Cumming GA 30041  
2 picnic pavilions  
Dog park  
Playground  
Natural surface walking trail

**CENTRAL PARK** – 85 acres  
2300 Keith Bridge Road, Cumming GA  
30040  
8 tennis courts  
5 youth baseball/softball fields  
4 adult softball fields  
3 picnic pavilions  
2 soccer fields  
Disc golf course  
Paved walking path  
Playground  
Recreation Center  
Turf football field

**CHARLESTON PARK** – 154 acres  
5850 Charleston Park Rd, Cumming GA  
30041  
Boat ramps and courtesy dock  
Mountain bike trail  
Picnic tables

**CHATTAHOOCHEE POINTE** – 100 acres  
5790 Chattahoochee Pointe Drive  
Suwanee, GA 30024  
2 picnic pavilions  
Canoe launch  
Playground  
Soft surface walking trail

**CHESTATEE COMMUNITY BUILDING** – 3  
acres  
6875 Keith Bridge Road, Gainesville GA  
30506

**COAL MOUNTAIN PARK** – 26 acres  
3560 Settingdown Road, Cumming GA  
30028  
7 youth baseball/softball fields  
2 picnic pavilions  
2 playgrounds  
2 tennis courts  
Community Building  
Horseshoe pits  
Miracle League Field  
Paved walking path  
Turf soccer/lacrosse field

**DUCKTOWN COMMUNITY PARK** – 6  
acres  
5895 Heardsville Road, Cumming GA  
30028  
Open grass field  
Outdoor volleyball court  
Picnic pavilion  
Playground  
Soft surface walking path

**FOWLER PARK** – 85 acres  
4110 Carolene Way, Cumming GA 30040  
12 tennis courts  
5 picnic pavilions  
5 soccer fields  
4 youth baseball/softball fields  
3 outdoor basketball courts  
2 playgrounds  
Big Creek Greenway  
Dog park  
Lacrosse field  
Open grass field  
Paved walking path  
Recreation Center  
Skate park  
Track

**HAW CREEK PARK** – 85 acres  
2205 Echols Road, Cumming GA 30041  
Mountain biking and walking trail – 3.2  
miles  
Picnic pavilion  
Playground

**JOINT VENTURE PARK AT DAVES CREEK**  
- 16 acres  
3660 Melody Mizer Lane, Cumming GA  
30041  
3 youth baseball/softball fields  
Turf football/lacrosse field  
Picnic pavilion

**MIDWAY PARK** – 40 acres  
5100 Post Road / Hwy 371, Cumming GA  
30040  
7 youth baseball/softball fields  
2 turf football/lacrosse fields  
2 tennis courts  
Community Building  
Picnic pavilion  
Playground  
Paved walking path

**OLD ATLANTA PARK** – 39 acres  
810 Nichols Road, Suwanee GA 30024  
2 pavilions  
2 playgrounds  
Natural surface walking trail  
Recreation Center  
Spray pad

**POOLE'S MILL PARK** – 10 acres  
7725 Poole's Mill Road, Ballground GA  
30107  
Creek  
Grills  
Pavilion  
Picnic tables  
Playground

**SAWNEE MOUNTAIN PARK** – 44 acres  
3995 Watson Road, Cumming GA 30028  
8 baseball/softball fields  
4 tennis courts  
2 outdoor basketball courts  
2 turf football/lacrosse fields  
Community Building  
Paved walking path  
Picnic pavilion  
Playground

**SAWNEE MOUNTAIN PRESERVE** – 963  
acres  
2500 Bettis-Tribble Gap Rd, Cumming GA  
30040  
2 Picnic pavilions  
Amphitheater  
Hiking trails  
Playground  
Visitor Center

**SHADY GROVE CAMPGROUND** – 107  
acres  
7800 Shadburn Ferry Rd, Cumming GA  
30041  
Boat ramp and courtesy dock  
Campsites – RV and tent  
Restrooms with showers  
Playground  
Sand beach/lake swimming area  
Swing set

**SHARON SPRINGS PARK** – 58 acres  
1950 Sharon Road, Cumming GA 30041  
8 tennis courts  
8 youth baseball/softball fields  
3 picnic pavilions  
2 outdoor basketball courts  
2 turf football/lacrosse fields  
Community building  
Paved walking path  
Playground

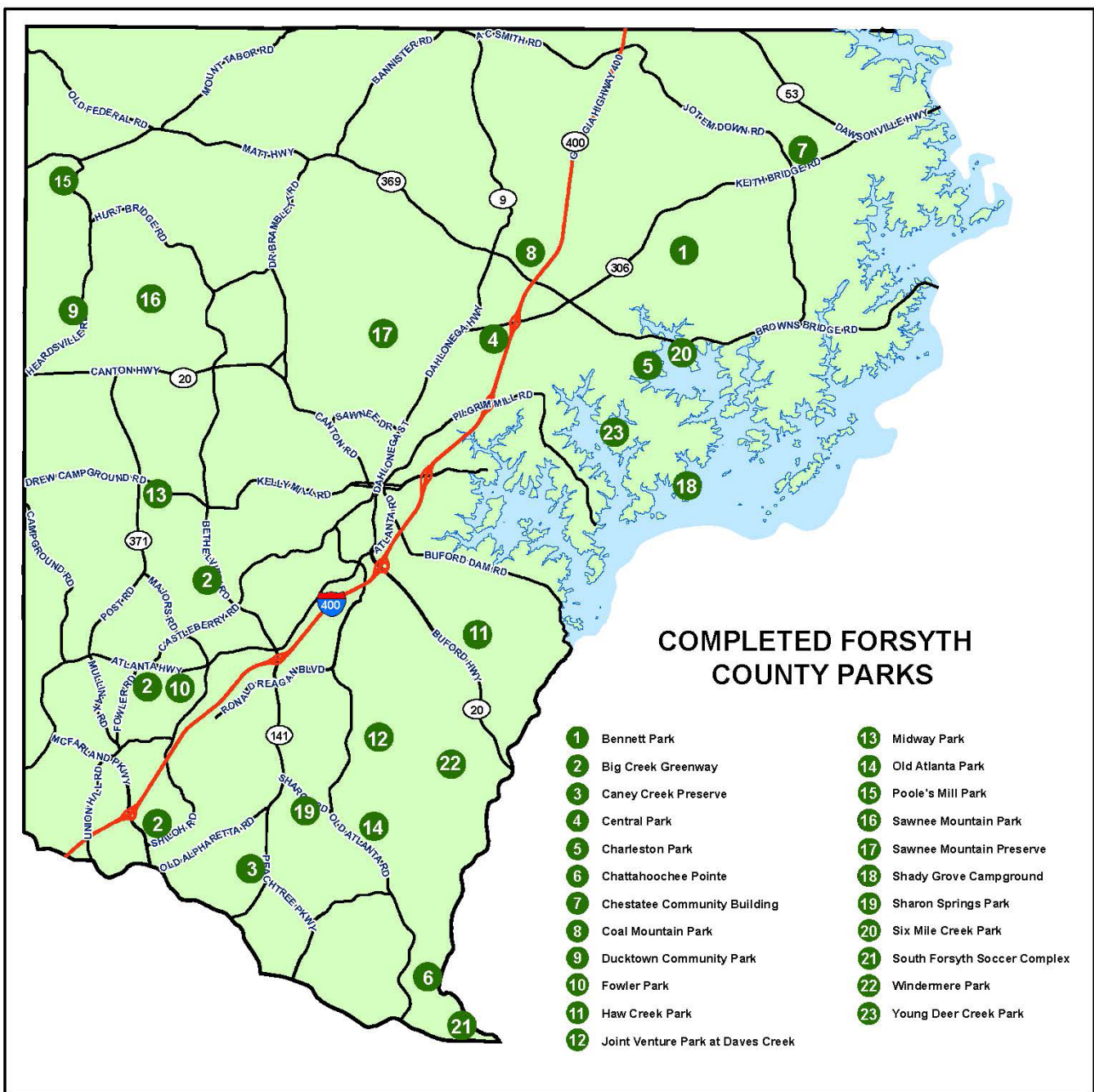
**SIX MILE CREEK PARK** – 32 acres  
6020 Browns Bridge Road, Cumming GA  
30041  
Boat ramp

**SOUTH FORSYTH SOCCER COMPLEX** –  
31 acres  
800 Kemp Road, Suwanee GA 30024  
4 soccer fields  
Picnic pavilion  
Practice field

**WINDERMERE PARK** – 118 acres  
3355 Windermere Pkwy, Cumming GA  
30041  
Picnic pavilion  
Nature trails  
Playground  
Dog park  
Open grass field  
Walking path

**YOUNG DEER CREEK PARK** – 14 acres  
7300 Heard Road, Cumming GA 30041  
Boat ramp and courtesy dock  
Picnic pavilion  
Sand beach/lake swimming  
Swing set

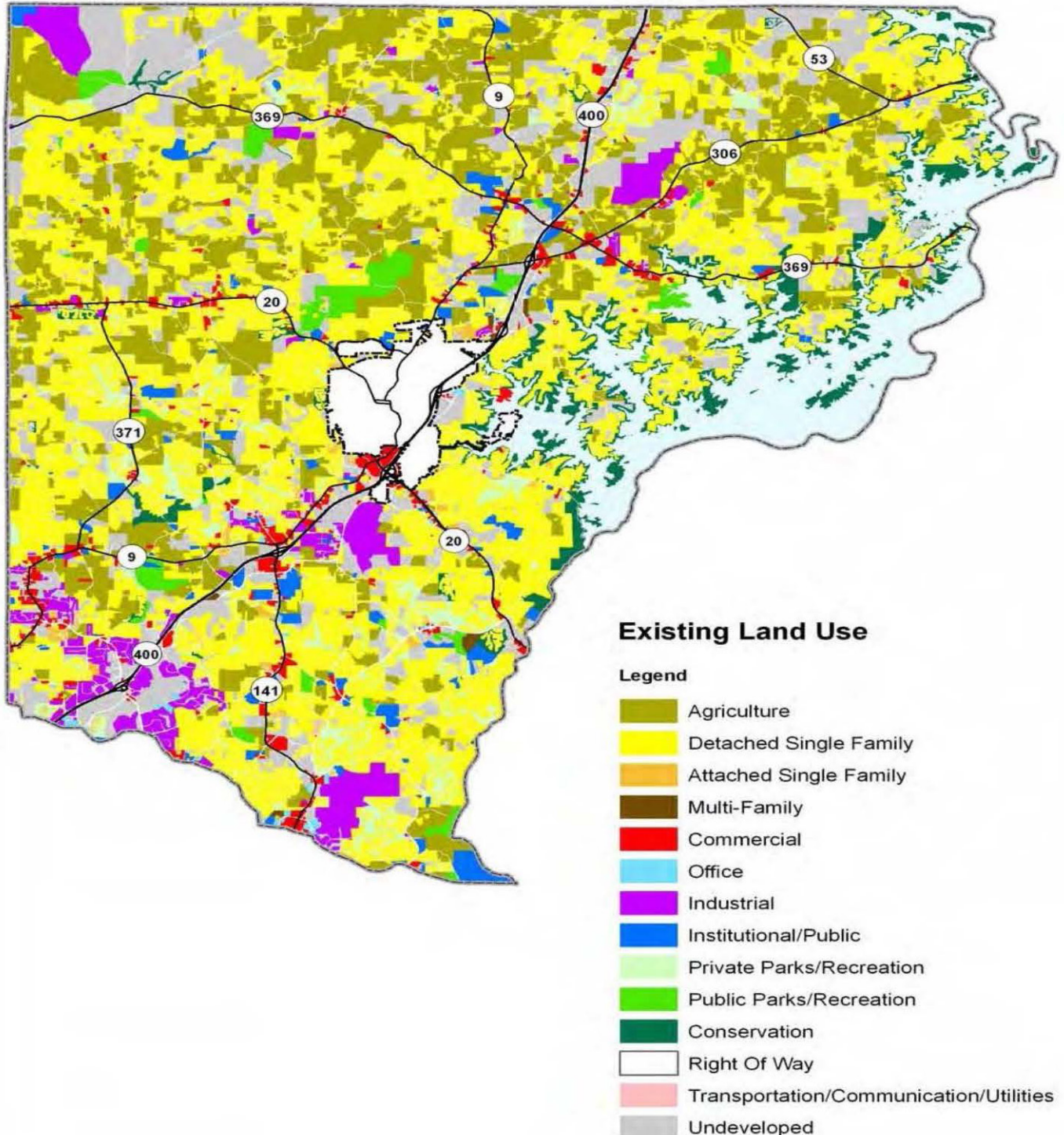






# Existing Land Use and Development

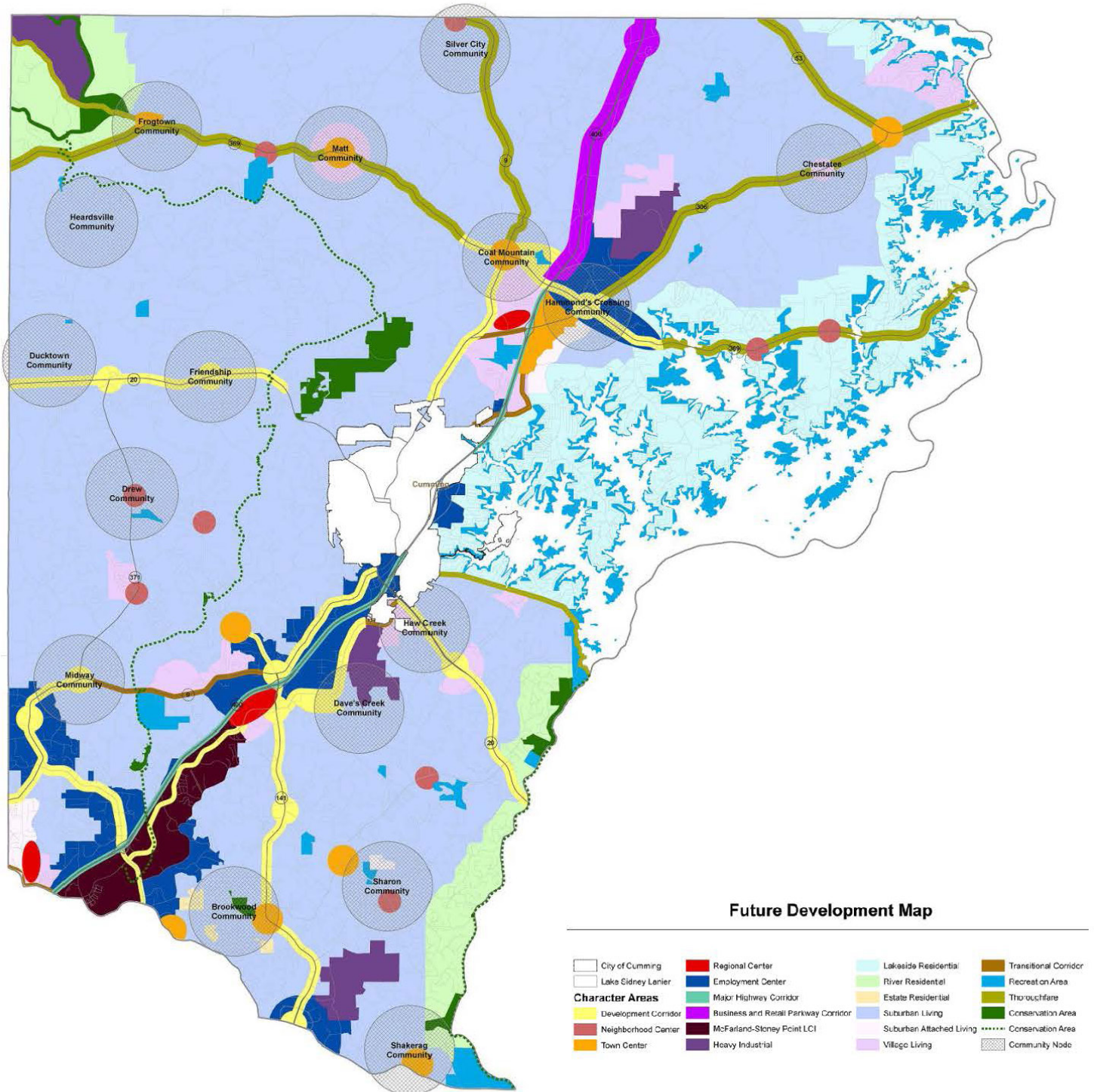
Residential land is the largest land use category in the County, comprising 38% of the total land area. Residential development is found throughout the County with the largest concentration in the southern and central portions along Lake Sidney Lanier's perimeter. Agriculture is the second largest, which 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. The remaining land uses comprise approximately a quarter of the County's land area and include commercial, industrial, office, public and institutional uses as well as parks.





# 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.



# Natural and Cultural Resources

HISTORICAL SITES OF FORSYTH COUNTY	
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.



Monkeyface Orchid



Georgia Aster



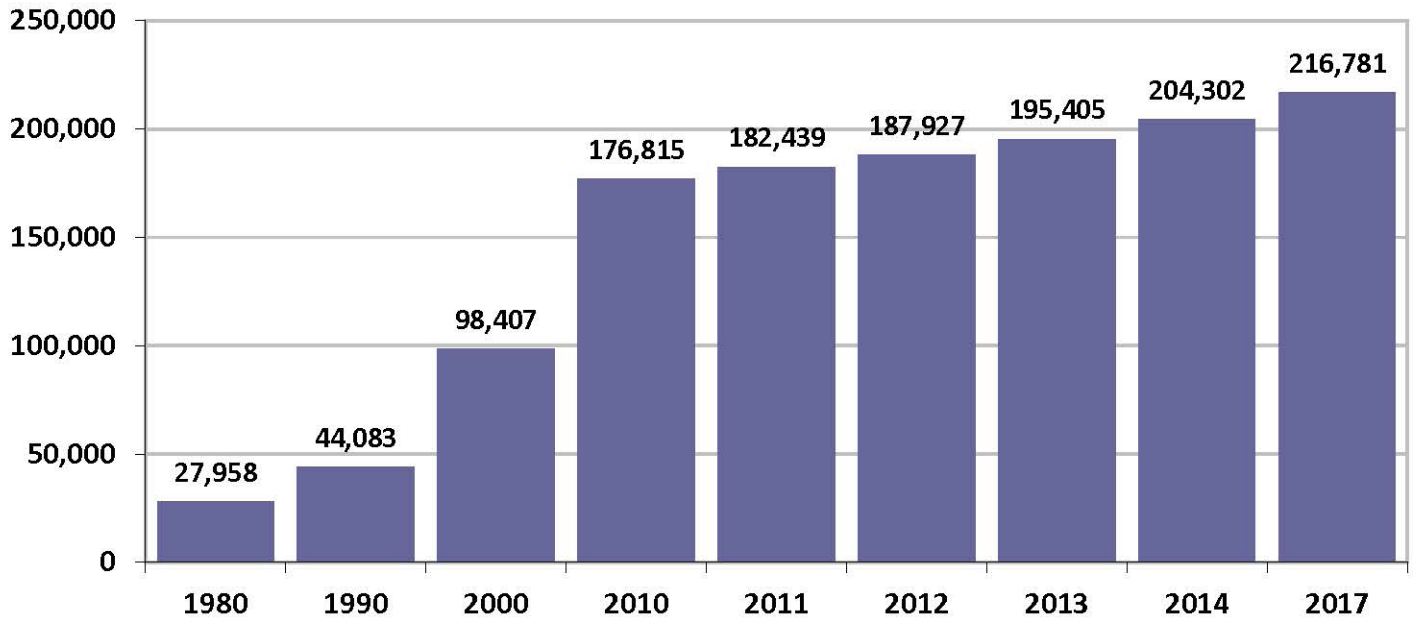
Poole's Mill Bridge

PROTECTED SPECIES OF FORSYTH COUNTY	
Protected Species	Habitat
<b>Animals</b> <ul style="list-style-type: none"> <li>▪ Silverstripe Shiner (<i>Notropis Stilbuis</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-bus (<i>Amorpha schwerinii</i>)</li> <li>▪ Georgia Aster (<i>Aster georgianus</i>)</li> <li>▪ Monkeyface Orchid (<i>Platanthera integrilabia</i>)</li> </ul>	<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>



# Demographic and Economic Statistics

## 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 204,302 at the end of 2014; an increase of 107% since the 2000 U.S Census.

Currently Forsyth County is the 7<sup>th</sup> Fastest Growing County in the nation and is the second fastest growing county in the State of Georgia.

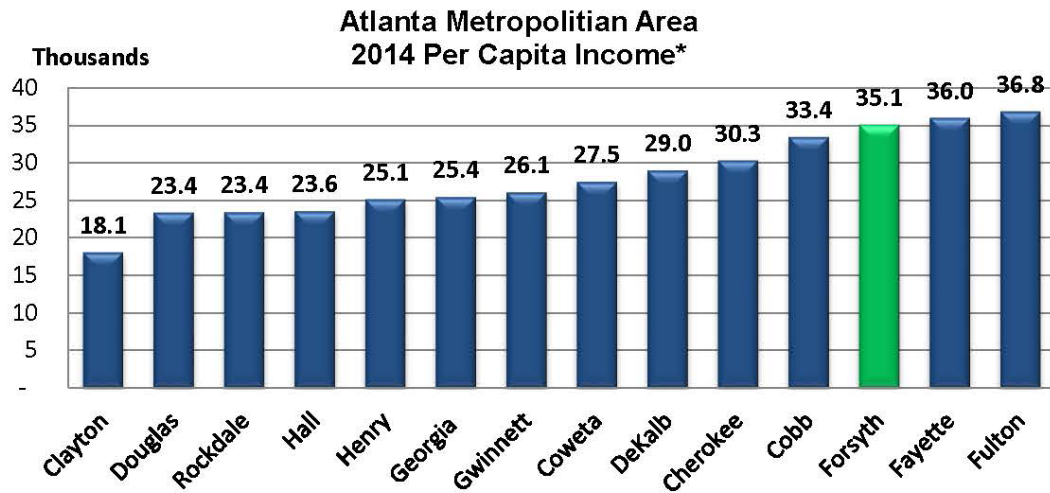


FORSYTH COUNTY GROWTH RATES	
Year	Population Increase
1980 - 1990	58%
1990 - 2000	123%
2000 - 2005	43%
2005 - 2010	25%
2010 - 2017	16%

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

# Demographic and Economic Statistics

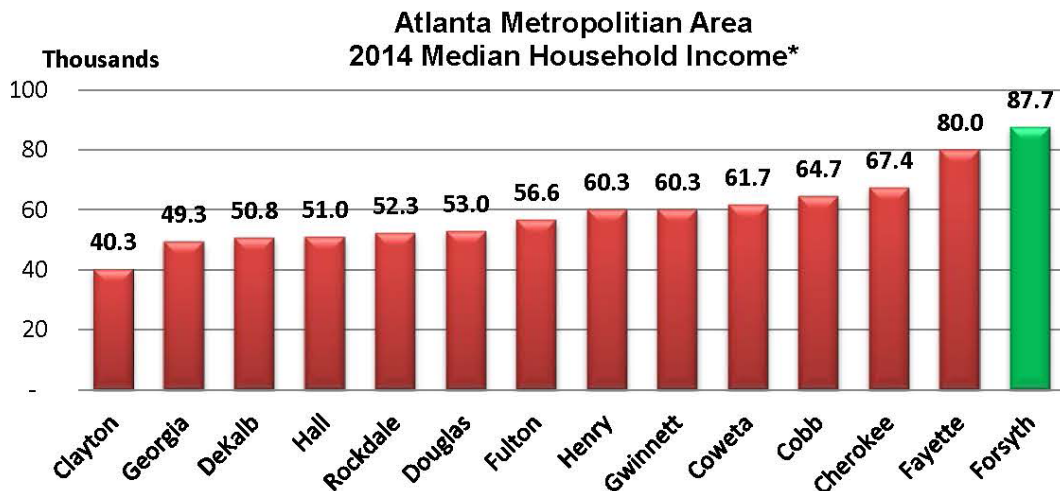
Forsyth County has the third highest per capita income in the Atlanta Metropolitan Area. The U.S. Census Bureau reports as of 2014 that Forsyth County resident's per capita income at \$35,118 which is 38.1% higher than the state of Georgia. The county's median household income is \$87,657 ranking it the highest in the Atlanta Metropolitan Area, 77.6% 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

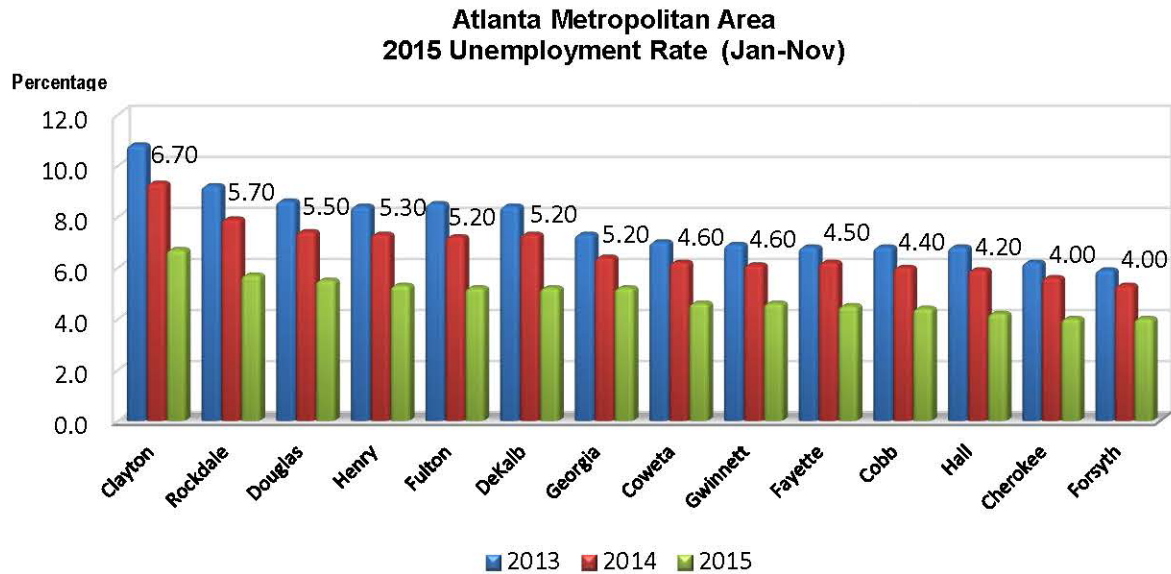
The U. S. Census Bureau states, "**Household income** is the sum of money income received in the calendar year by all household members 15 years old and over, including household members not related to the householder, people living alone, and other nonfamily household members. Included in the total 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



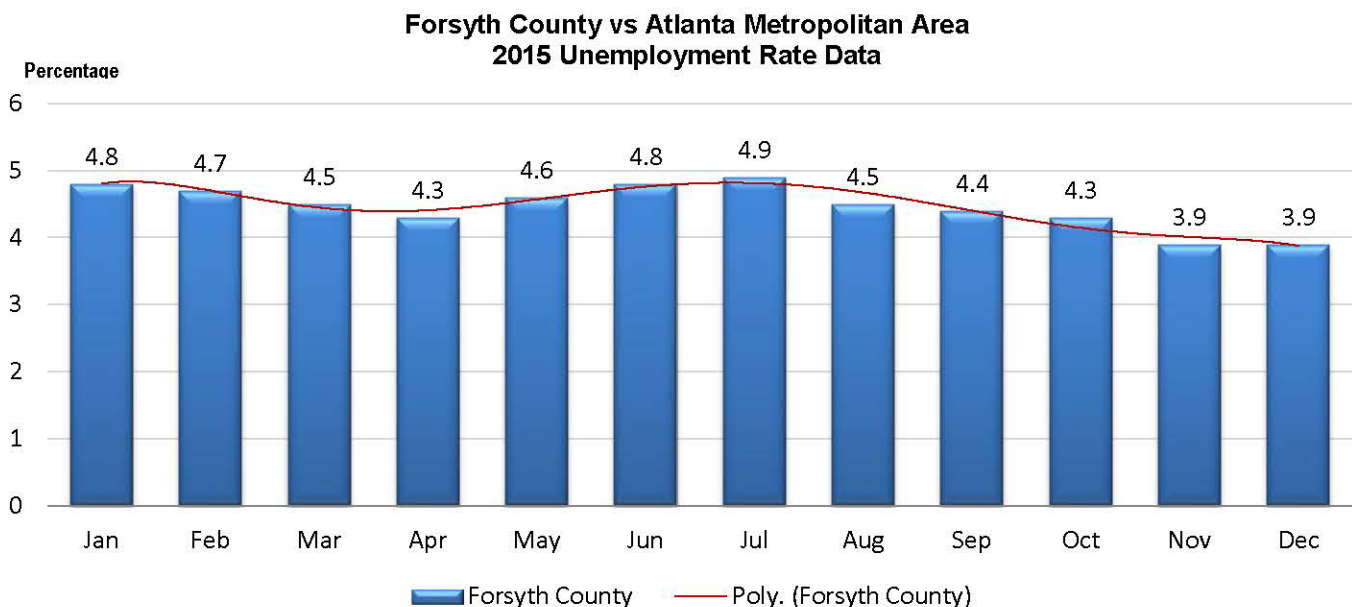
# Demographic and Economic Statistics

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



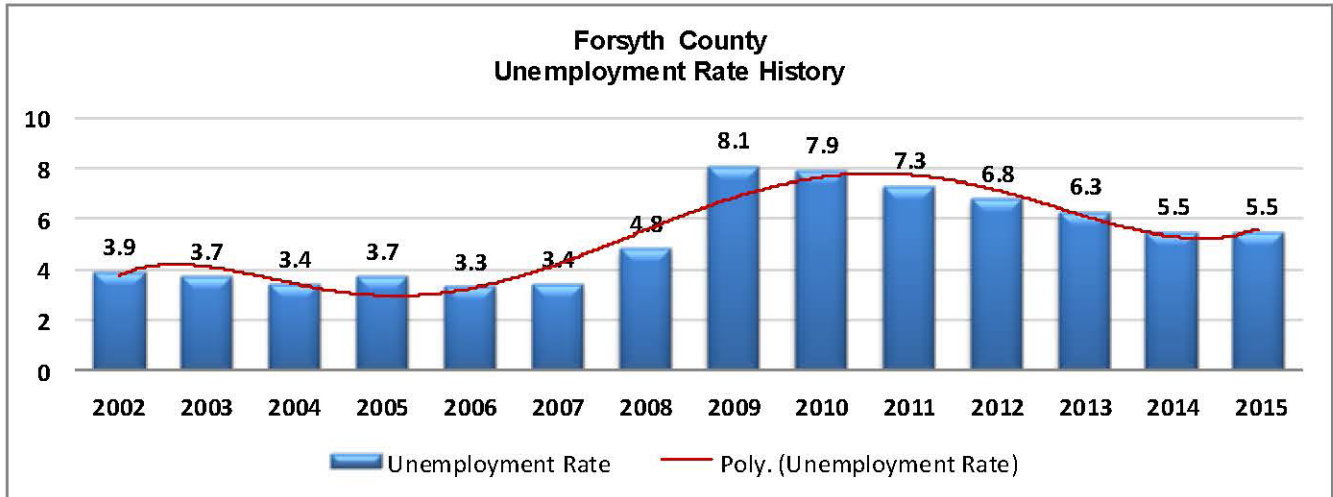
Data Source: The U.S. Department of Labor's Bureau of Labor Statistics

The U.S. Department of Labor reports that Forsyth County had one of the lowest unemployment rates in the Atlanta Metropolitan Area for 2015.



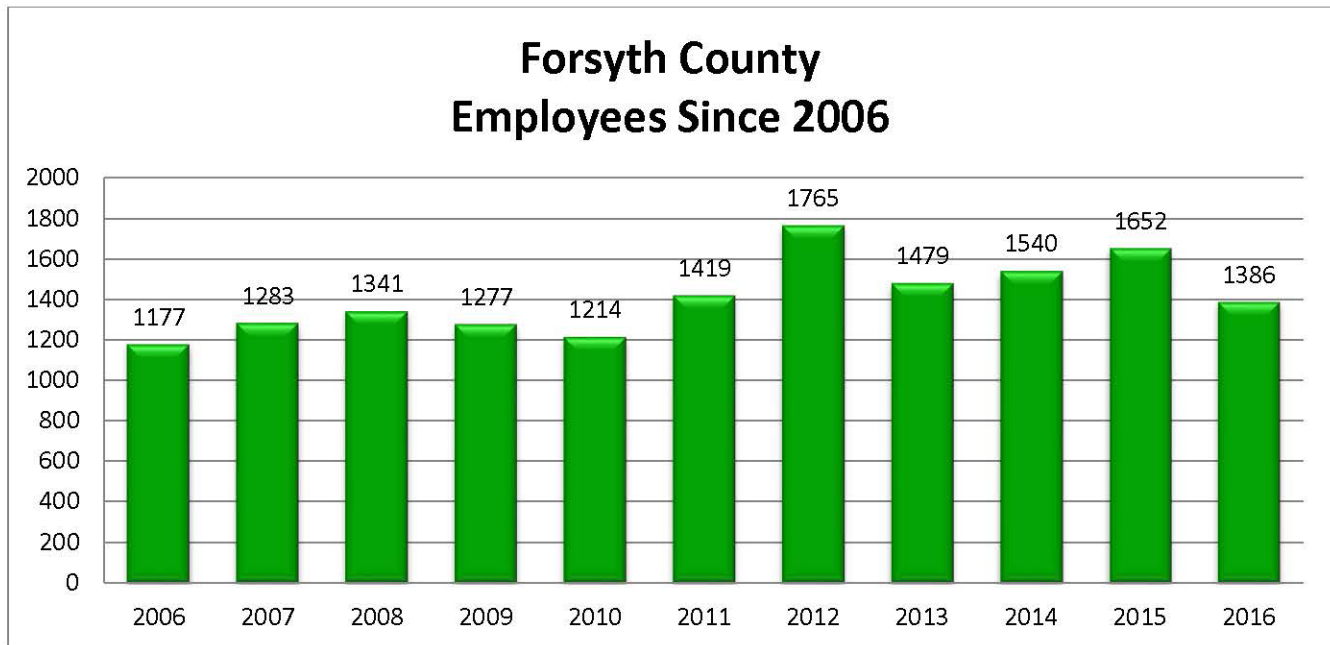
Data Source: The U.S. Department of Labor's Bureau of Labor Statistics

# Demographic and Economic Statistics



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

## Forsyth County Government Employees



\*This includes full-time as well as part-time employees. The significant increase in 2012 was to accommodate for the presidential election.



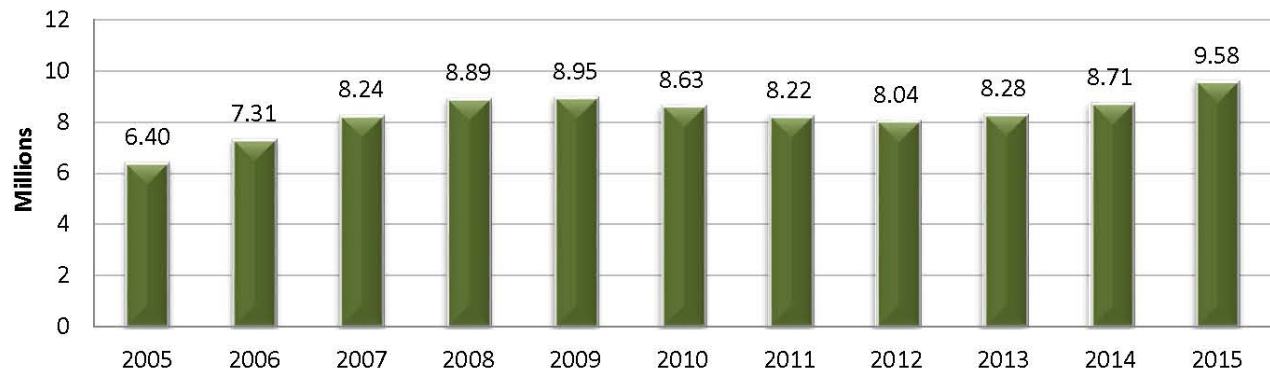




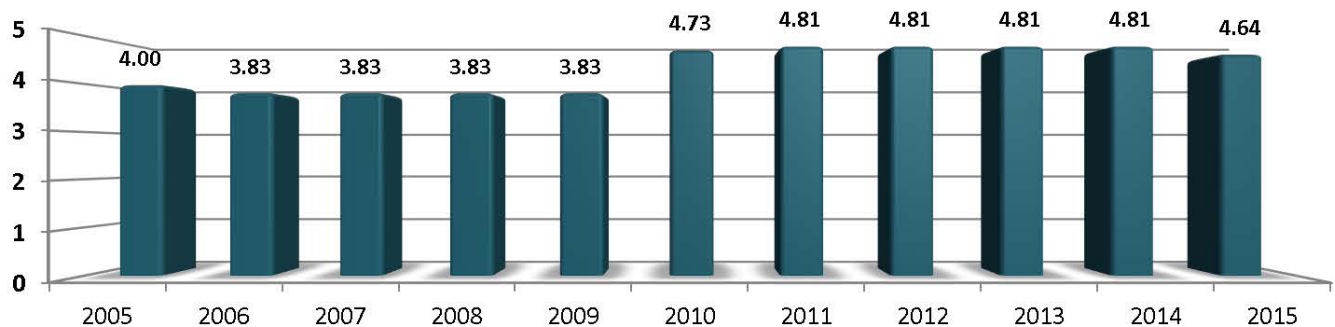
# Taxes in Forsyth

Forsyth County's Tax Digest has grown at an average rate of 7% over the past 10 years. In 2003, a mill generated \$5.15 million; currently it generates \$9.56 million.

**Forsyth County Net Tax Digest History**



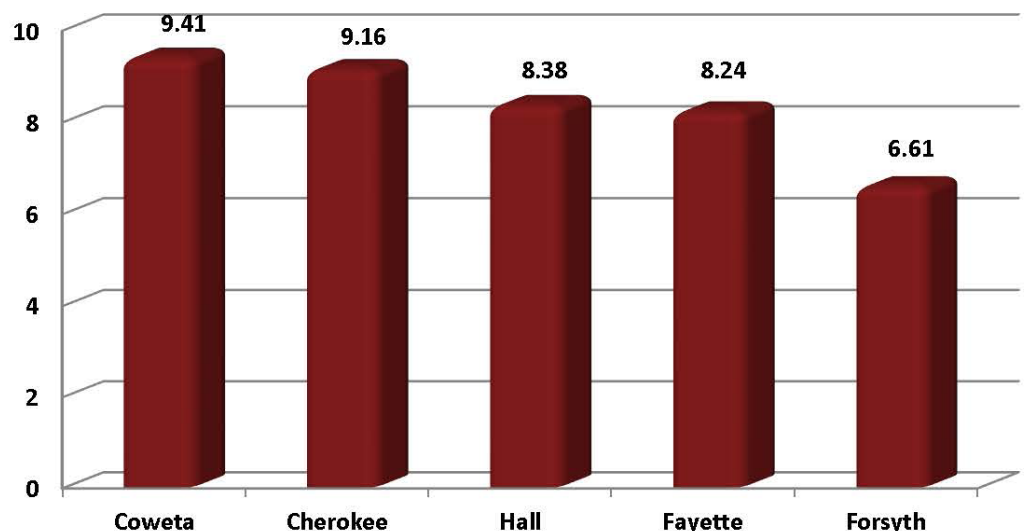
**Millage Rate  
Forsyth County Maintenance & Operations (M&O) Levy**



## **FORSYTH COUNTY**

has the lowest  
Millage Rate  
in the  
Atlanta Metro  
Area  
for 2015.

**2015 Top Five Counties of Atlanta Metropolitan Area  
with the Lowest Millage Rate (County & Fire)**





# Taxes in Forsyth

The net tax digest for 2015 tax bills, which finances the 2016 budget, shows an increase of 9.90%.

CURRENT 2015 TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
COUNTY WIDE	2010	2011	2012	2013	2014	2015
Real & Personal	9,359,720,299	8,684,833,432	8,324,525,662	8,487,423,660	9,062,090,969	10,425,314,887
Motor Vehicles	525,338,120	540,456,930	589,202,080	643,871,040	568,361,070	404,070,560
Mobile Homes	13,756,892	13,904,880	13,386,348	11,458,908	11,226,156	11,085,668
Timber - 100%	42,997	52,394	34,157	64,605	86,346	64,605
Heavy Duty Equipment	70,881	42,116	25,617	22,490	121,612	93,446
Gross Digest	9,898,929,189	9,239,289,752	8,927,173,864	9,142,840,703	9,641,886,153	10,840,629,166
Less M & O Exemptions	1,272,933,175	1,021,656,295	891,671,143	859,724,884	928,551,233	1,265,093,116
Net M & O Digest	8,625,996,014	8,217,633,457	8,035,502,721	8,283,115,819	8,713,334,920	9,575,536,050
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Digest	8,625,996,014	8,217,633,457	8,035,502,721	8,283,115,819	8,713,334,920	9,575,536,050
Gross M&O Millage	7.378	7.655	7.896	7.976	7.822	7.736
Less Rollbacks	2.644	2.843	3.084	3.164	3.010	2.924
<b>Net M&amp;O Millage</b>	<b>4.734</b>	<b>4.812</b>	<b>4.812</b>	<b>4.812</b>	<b>4.812</b>	<b>4.812</b>
Total County M&O Taxes Levied	\$40,835,465	\$39,543,252	\$38,666,839	\$39,858,353	\$41,928,568	\$46,077,479
Net M&O Taxes \$ Incr/(Decr)	\$6,532,104	(\$1,292,213)	(\$876,413)	\$1,191,514	\$2,070,215	\$4,148,911
Net M&O Taxes % Incr/(Decr)	19.04%	(3.16)%	(2.22)%	3.08%	5.19%	9.90%

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

## Millage Rate Comparison (County & Fire)

COUNTY	
Clayton	20.86
Rockdale	20.19
Henry	14.30
DeKalb	14.03
Douglas	11.80
Fulton	10.50
Gwinnett	10.42
Cobb	10.18
Coweta	9.41
Cherokee	9.16
Hall	8.38
Fayette	8.24
<b>Forsyth</b>	<b>6.61</b>

Data Sources: Georgia Department of Revenue

# Forsyth County, Georgia

## Principal Property Taxpayers

### As of December 31, 2014

(amounts expressed in thousands)

Taxpayer	Type of Business	2014		
		Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Sawnee EMC	Electric Power Utility	52,716	1	0.547%
Forsyth Owner 1 LP	Shopping Complex	48,574	2	0.504%
United Parcel Service	Power Transfer Utility	31,531	3	0.327%
Georgia Transmissions Corp	Delivery Service	27,045	4	0.281%
DDR Winter Garden Ilc	Developer	21,970	5	0.228%
Lennar Georgia Inc	Plastic Manufacturer	17,704	6	0.184%
Mar Windermere LP	Telephone / Cell Phone Service	15,640	7	0.162%
Scientific Games Inc	Printed Lottery Tickets	15,280	8	0.158%
D R Horton Inc	Telephone Utility	14,564	9	0.151%
AT & T Services	Developer	13,949	10	0.145%
Total		<u>258,973</u>		<u>2.686%</u>
2014 Gross Tax Digest				
Total Assessed Value		<u>9,641,882</u>		



# 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.

# Financial Policies and Procedures

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 reappropriated in the following fiscal period in accordance with Generally Accepted Accounting Principles.
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 personal 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.



# Financial Policies and Procedures

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.
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.

# Financial Policies and Procedures

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.



# Financial Policies and Procedures

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.

## 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 insure 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.

# Financial Policies and Procedures

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.
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.



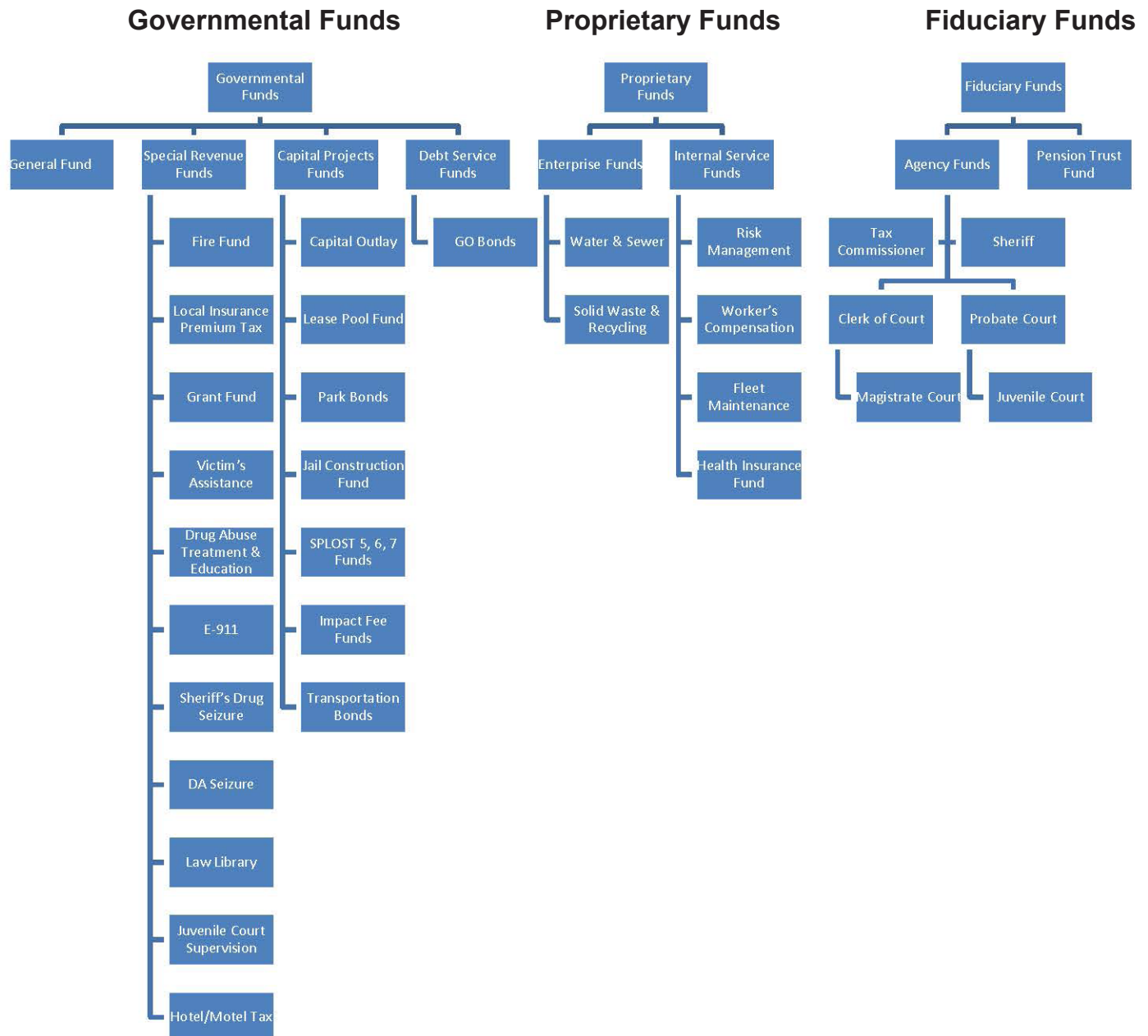
# Financial Policies and Procedures

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.



# The Fund Structure of Forsyth County

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



The FY 2016 budget includes 21 of those funds.



# 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 expenditures 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
- Special Revenue
- Capital Projects
- 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 specified purposes. The County maintains the following special revenue funds:

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

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
- Grantor Trust
- Transportation Bonds
- Jail Construction
- SPLOST 6 & 7
- Impact Fees

**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

# The Fund Structure of Forsyth County

**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 County uses **Enterprise funds** to account for its Water and Sewer Authority and Solid Waste operation. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. For FY 2016, the County uses internal service funds to account for risk management, workers' compensation, fleet maintenance, 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.





# Department/Fund Relationship

FUND	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
Fire Fund	Major	Accounts for the cost of operation of the County Fire Department.		
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.		
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 these fines are restricted under state law.		
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 these 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.		
Sheriff - Drug Seizure	Non-Major	Accounts for funds from seizures, which are restricted by state law, to be used for law enforcement activities.		
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.		
Law Library Fund	Non-Major	Accounts for the revenues and related expenditures of operating the County's Law Library. The allowable expenditures of these 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 these fines are restricted under state law.		
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	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
Fleet Maintenance	Non-Major	Accounts for charges to other funds and to account for the costs of operating the fleet maintenance function.		
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.		
<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, programs and facilities in the County.		





# Department/Fund Relationship

FUND	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 1983. 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	
Transportation Bonds	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.		



# 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 1<sup>st</sup> and ends December 31<sup>st</sup>. 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 state of the economy & the county's upcoming tax digest
    - 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 and Systems and Technology, Risk Management , & Worker's 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:
    - (4) commissioner's
    - County Manager
    - Chief Financial Officer



# Budget Policies and Procedures

- 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
- 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

# Budget Calendar

**YELLOW = BOC WORK SESSIONS**

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

## FEBRUARY 2015

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– Budget kick off meeting.**

**February Tuesday 24<sup>th</sup>, Wednesday, 25<sup>th</sup>, Thursday 26<sup>th</sup> – MUNIS**

**Budgeting End User Trainings.**

## MARCH 2015

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 02 – FY 2016 budget projection created in Munis Live and Department and Offices are able to enter in their budgets.**

**March 16 – Finance Committee Meeting to discuss goals, processes and changes to the FY 2016 Budget.**

**March 20 – 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 23 – Departments and offices receive Position Control Report from the Finance Department by email.**

## APRIL 2015

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 03 – Revenue estimates due to the Finance Department.**

**April 10 – ITGC Meeting to determine FY 2016 projects.**

**April 10 – All budget detail due to be completed in Munis.**

**April 27 – Budget requests reviewed by Finance Committee (tentative).**



# Budget Calendar

## MAY 2015

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 01 – Level I Preliminary Budget in Munis finalized Budget projection rolls to Level II, changes from this point on completed by Finance upon Department or Office Request and notification of the County Manager.**

**May 04-08 – Department directors meet with the County Manager.**

**May 11-15 – Elected officials meet with the Finance Committee.**

**May 29 – Notification of Level II Preliminary Budget in Munis finalized and sent out to Department Directors and Elected Officials. Budget Projection rolls to Level III.**

## JUNE 2015

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 09 – Preliminary budget presentation at the work session.**

**June 23 – Further discussions by the BOC on preliminary budget at the work session.**

**June 26 – Social Services RFP's (Request for Proposal) issued.**

## JULY 2015

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 02 – First and second public hearings on millage rate at 11 a.m. and 5 p.m., respectively (if millage rate exceeds rollback rate).**

**July 07 – July 14, 2015 Work Session moved to July 7, 2015.**

**July 16 – Third public hearing on millage rate at the BOC meeting at 6 p.m. (if millage rate exceeds rollback rate).**

**July 16 – BOC adopts millage rate and preliminary budget rolls to Level IV and becomes the FY 2016 Proposed Budget.**

**July 30 – Social Services RFPs due.**

# Budget Calendar

## AUGUST 2015

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						

**August 01 – Tax digest due to Georgia Department of Revenue.**

**August 17-28 – Social Services Committee meets to determine funding recommendations for agencies.**

## SEPTEMBER 2015

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 07 – Departments and offices receive Position Control Report from the Finance Department by email**

**September 08 – Social Services Committee presents funding recommendations to BOC**

**September 18 – Signed Position Control Report due to the Finance Department**

**September 30 – Proposed budget distributed to elected officials and department directors**

## OCTOBER 2015

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 27 – Proposed budget submittal and presentation to the BOC at work session**

**October 27 – Proposed budget available for viewing via Web site and a hard copy at the Administration reception desk**



# Budget Calendar

## NOVEMBER 2015

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 05 – Public meeting for the FY 2016 proposed budget at 5 p.m.**

**November 19 – BOC adopts FY 2015 budget**

**November 20 – FY 2015 adopted budget posted to the county's Web site**

**November 24 – FY 2015 adopted budget line item posted to the county's Intranet**

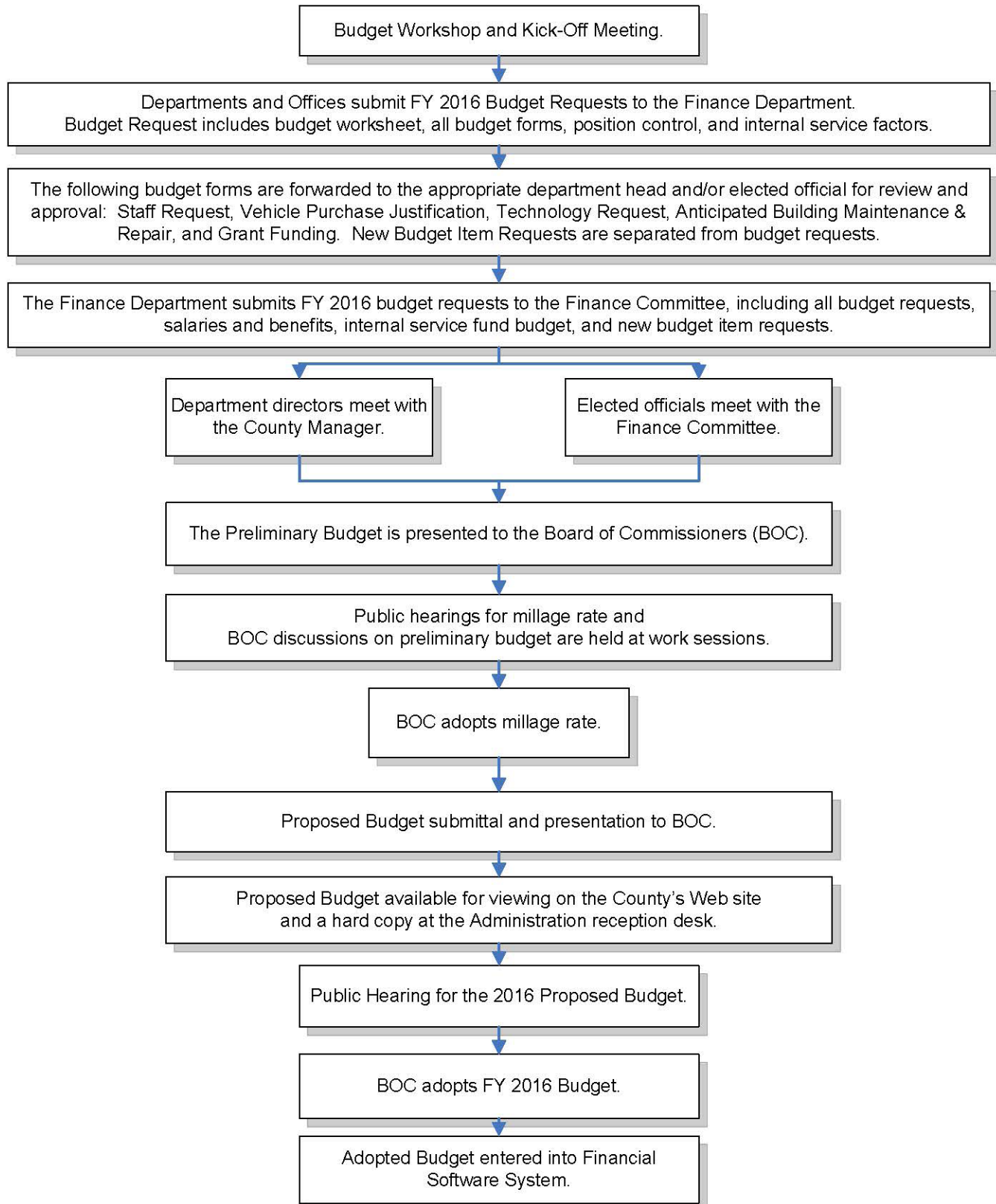
## DECEMBER 2015

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			

**December – FY 2015 adopted budget entered into the financial software**



# 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 1<sup>st</sup>

### 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 2016 beginning January 1, 2016 and ending December 31, 2016.

**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 2016 which was made available for public review; and,

**WHEREAS**, pursuant to notices published **October 21, 2015** and **October 28, 2015** a public hearing was conducted on **November 5, 2015** 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 19, 2015** after public notice of **November 11, 2015** met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2016.


**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED**, that the budget for 2016, 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.

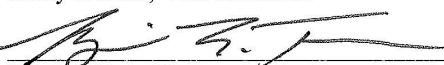
Resolved, this 19~~th~~ day of November, 2015.

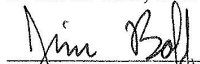


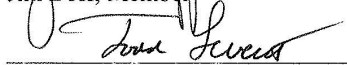
**FORSYTH COUNTY BOARD OF COMMISSIONERS**

  
Ralph J. Amos, Chairman


  
Cindy J. Mills, Vice Chairman

  
Brian R. Tam, Secretary

  
Jim Boff, Member

  
Todd Levent, Member

ATTEST:

  
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 2016 Adopted Budget**

**January 1, 2016 to December 31, 2016**

	GENERAL FUND		INTERNAL SERVICE FUNDS				
	General Fund	Risk Management	Health Insurance	Worker's Comp	Fleet Maintenance	Total Internal Service Funds	
Revenues:							
Taxes	\$ 85,475,250	\$ -	\$ -	\$ -	\$ -	\$ -	-
Licenses & Permits	6,314,700	-	-	-	-	-	-
Fines & Forfeitures	2,297,200	-	-	-	-	-	-
Intergovernmental	420,500	-	-	-	-	-	-
Charges for Services	12,203,100	1,619,300	22,197,000	983,300	1,263,700	26,063,300	-
Other Revenues	722,800	55,000	-	-	-	55,000	-
Transfer from (Other funds)	500,000	-	-	-	-	-	-
Assigned fund balance-encumbrances	880,000	-	-	-	-	-	-
Use of/Beginning Fund Balance	110,000	-	-	-	-	-	-
Total	\$ 108,923,550	\$ 1,674,300	\$ 22,197,000	\$ 983,300	\$ 1,263,700	\$ 26,118,300	
Expenditures:							
Salaries & Benefits	\$ 67,391,700	\$ 237,200	\$ -	\$ 705,000	\$ 1,021,500	\$ 1,963,700	-
Operating	29,425,150	1,328,600	22,197,000	265,000	131,100	23,921,700	-
Capital	997,100	30,000	-	-	-	30,000	-
Internal Service Charges	1,532,800	18,900	-	-	-	18,900	-
Other Charges & Transfers	6,115,200	-	-	-	111,100	111,100	-
Depreciation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Reserve for Contingency	3,461,600	-	-	-	-	-	-
Reserve for Encumbrances	-	-	-	-	-	-	-
Addition to Fund Balance/Reserves	-	59,600	-	13,300	-	72,900	-
Total	\$ 108,923,550	\$ 1,674,300	\$ 22,197,000	\$ 983,300	\$ 1,263,700	\$ 26,118,300	





# Budget Resolution



## Forsyth County, Georgia

### FY 2016 Adopted Budget

January 1, 2016 to December 31, 2016

	SPECIAL REVENUE FUNDS								
	Insurance Premium Tax Fund	Grant Fund	Victim Rights	Drug Abuse Treatment & Education	Sheriff Drug Seizure	D.A. Seizure	Law Library	Juvenile Court Supervision	Hotel/Motel
Revenues:									
Taxes	\$ 8,210,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	100,000	512,000	550,000	1,000	-	31,000	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Other Revenues	674,700	-	10,000	16,000	1,000	-	97,000	-	480,000
Transfer from (Other funds)	-	2,960,000	267,400	-	-	-	-	-	-
Assigned fund balance-encumbrances	-	-	-	-	-	-	-	-	-
Use of/Beginning Fund Balance	-	-	-	294,400	-	-	8,000	47,000	-
Total	\$ 8,885,000	\$ 2,960,000	\$ 377,400	\$ 822,400	\$ 551,000	\$ 1,000	\$ 105,000	\$ 78,000	\$ 480,000
Expenditures:									
Salaries & Benefits	\$ 5,382,000	\$ 1,285,800	\$ 318,100	\$ 132,200	-	-	\$ 21,600	-	-
Operating	2,913,000	1,518,900	29,400	555,280	551,000	1,000	75,400	20,400	-
Capital	20,000	6,400	3,000	-	-	-	-	-	-
Internal Service Charges	385,100	139,400	9,100	100	-	-	-	-	-
Other Charges & Transfers	204,900	9,500	17,800	-	-	-	8,000	-	480,000
Depreciation	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-	-	57,600	-
Reserve for Encumbrances	-	-	-	-	-	-	-	-	-
Addition to Fund Balance/Reserves	-	-	-	134,820	-	-	-	-	-
Total	\$ 8,885,000	\$ 2,960,000	\$ 377,400	\$ 822,400	\$ 551,000	\$ 1,000	\$ 105,000	\$ 78,000	\$ 480,000



# Budget Resolution



**Forsyth County, Georgia**  
**FY 2016 Adopted Budget**  
**January 1, 2016 to December 31, 2016**

**SPECIAL REVENUE FUNDS CONTINUED**

	E911	Fire	Total Special Revenue Funds
Revenues:			
Taxes	\$ -	\$ 19,663,203	\$ 27,873,503
Licenses & Permits	-	-	-
Fines & Forfeitures	-	-	1,194,000
Intergovernmental	-	600	600
Charges for Services	3,214,600	(339,400)	2,875,200
Other Revenues	-	68,200	1,346,900
Transfer from (Other funds)	-	-	3,227,400
Assigned fund balance-encumbrances	-	-	-
Use of/Beginning Fund Balance	742,600	1,312,997	2,404,997
Total	<u>\$ 3,957,200</u>	<u>\$ 20,705,600</u>	<u>\$ 38,922,600</u>
Expenditures:			
Salaries & Benefits	\$ 2,924,200	\$ 15,011,600	\$ 25,075,500
Operating	734,800	2,718,000	9,117,180
Capital	2,000	1,302,400	1,333,800
Internal Service Charges	246,200	1,620,900	2,380,800
Other Charges & Transfers	-	52,700	772,900
Depreciation	-	-	-
Debt Service	-	-	-
Reserve for Contingency	50,000	-	107,600
Reserve for Encumbrances	-	-	-
Addition to Fund Balance/Reserves	-	-	134,820
Total	<u>\$ 3,957,200</u>	<u>\$ 20,705,600</u>	<u>\$ 38,922,600</u>



# Budget Resolution

**Forsyth County, Georgia**

**FY 2016 Adopted Budget**

**January 1, 2016 to December 31, 2016**

	CAPITAL FUND		ENTERPRISE FUNDS		DEBT SERVICE	TOTAL
	Capital fund	Water and Sewer	Solid Waste	Total Enterprise Funds	GO Bonds	Total All Funds
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 13,985,042	\$ 127,333,795
Licenses & Permits	-	-	-	-	-	6,314,700
Fines & Forfeitures	-	-	-	-	-	3,491,200
Intergovernmental	-	31,500	-	31,500	-	452,600
Charges for Services	-	51,953,800	200,300	52,154,100	(263,100)	93,032,600
Other Revenues	3,034,800	13,779,600	1,766,700	15,546,300	20,000	20,725,800
Transfer from (Other funds)	-	-	-	-	-	3,727,400
Assigned fund balance-encumbrances	-	-	-	-	-	880,000
Use of/Beginning Fund Balance	6,883,200	-	-	-	1,151,973	10,550,170
Total	\$ 9,918,000	\$ 65,764,900	\$ 1,967,000	\$ 67,731,900	\$ 14,893,915	\$ 266,508,265
Expenditures:						
Salaries & Benefits	\$ -	\$ 6,972,400	\$ 540,700	\$ 7,513,100	\$ -	\$ 101,944,000
Operating	352,800	24,518,100	207,000	24,725,100	-	87,541,930
Capital	9,565,200	1,547,900	12,400	1,560,300	-	13,486,400
Internal Service Charges	-	757,800	66,300	824,100	-	4,756,600
Other Charges & Transfers	-	-	1,140,600	1,140,600	-	8,139,800
Depreciation	-	16,500,000	-	16,500,000	-	16,500,000
Debt Service	-	14,150,100	-	14,150,100	14,893,915	29,044,015
Reserve for Contingency	-	-	-	-	-	3,569,200
Reserve for Encumbrances	-	-	-	-	-	-
Addition to Fund Balance/Reserves	-	1,318,600	-	1,318,600	-	1,526,320
Total	\$ 9,918,000	\$ 65,764,900	\$ 1,967,000	\$ 67,731,900	\$ 14,893,915	\$ 266,508,265





# Financial Summaries

## Section Two



# Revenue Budget at a Glance

The total FY2016 Adopted Budget, including governmental and proprietary funds, is \$266.5 million. The Governmental funds budget, which is \$172.7 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary funds budget, which is \$93.8 million, is made up of the Internal Service Funds and the Enterprise Funds. The FY2016 Adopted Budget is \$23.5 million more than the FY2015 Adopted Budget.

Figure 1 – Adopted Budget

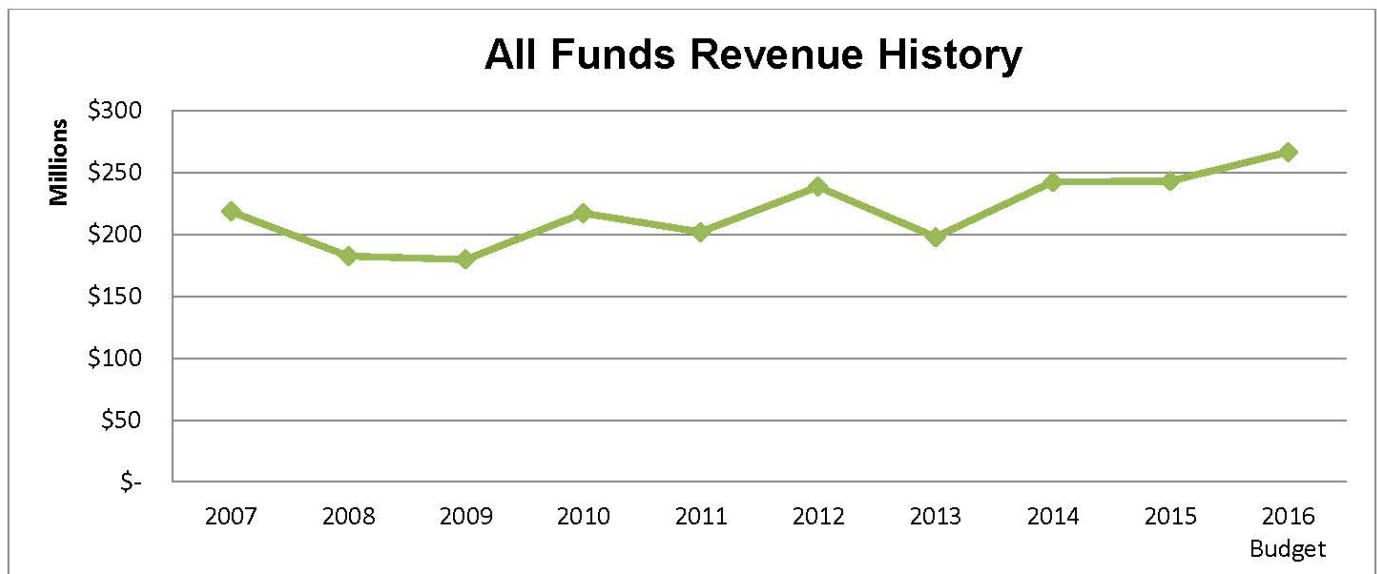
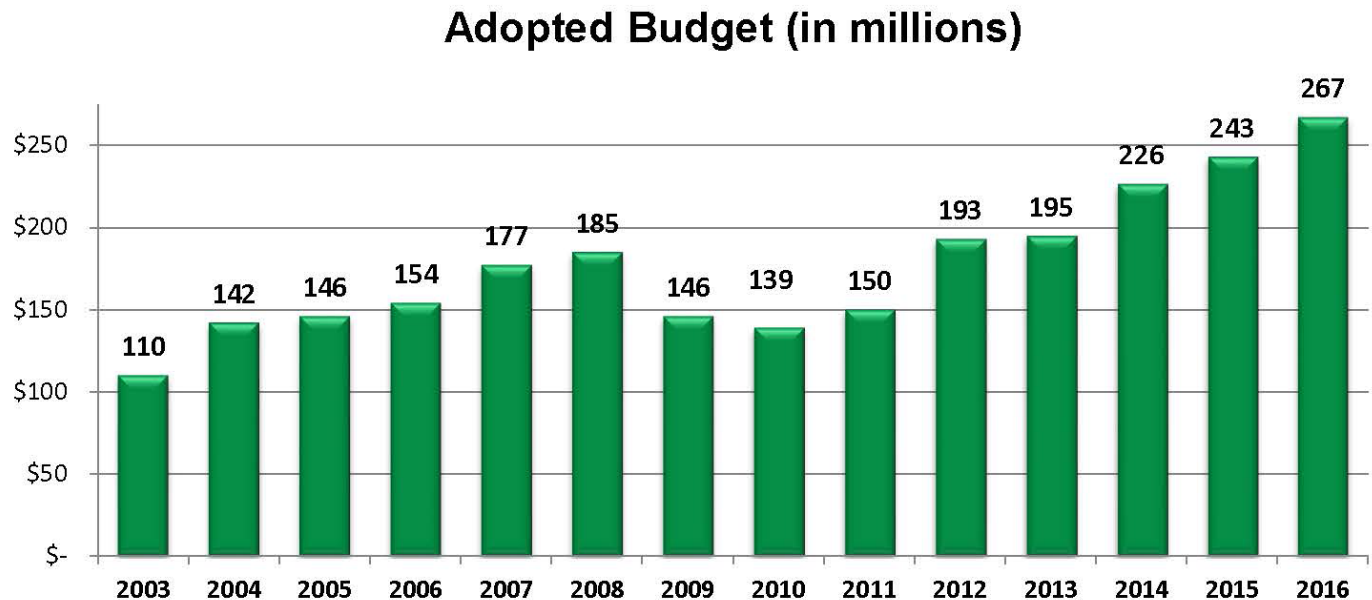


Figure 2 – All Funds Revenue History

There is an increase in the overall budget compared to FY2015. This is due in part to an increase in the tax digest of 9.90% 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

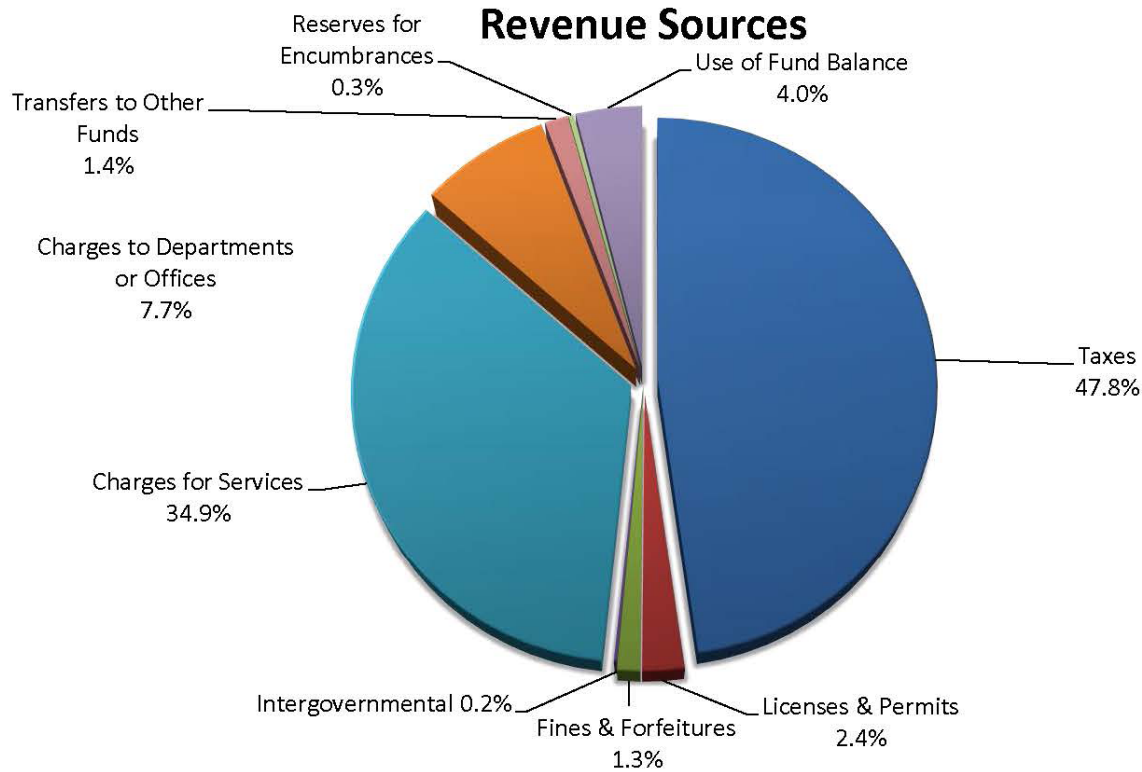


Figure 3 – Revenue Sources

The total FY2016 adopted budget for revenues is \$266.5 million, all funds included. \$220.4 million or 82.7% of the total revenue is comprised of the following major revenue categories:

- **Taxes**
  - \$127.4 million
- **Charges for services**
  - \$93.0 million

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

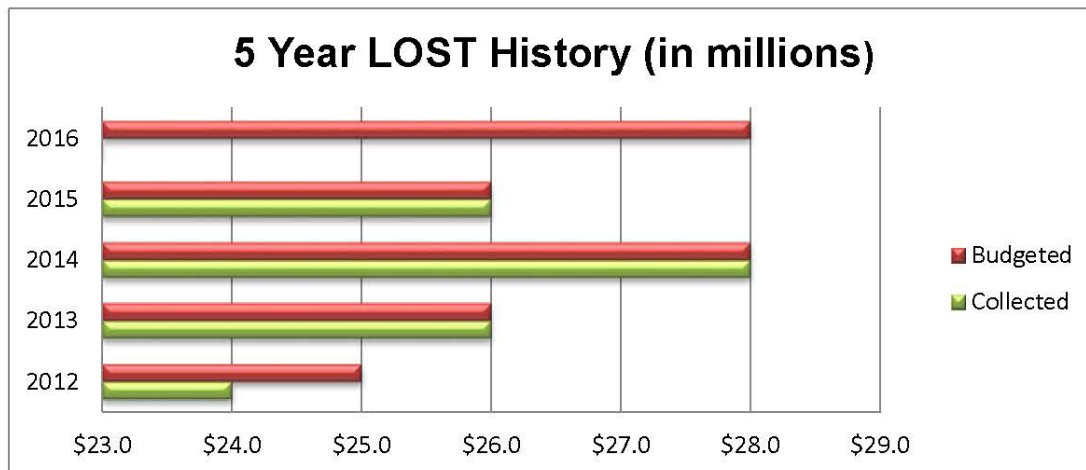


Figure 4 – LOST History

# Revenue Budget at a Glance

## Planning Permit Fees

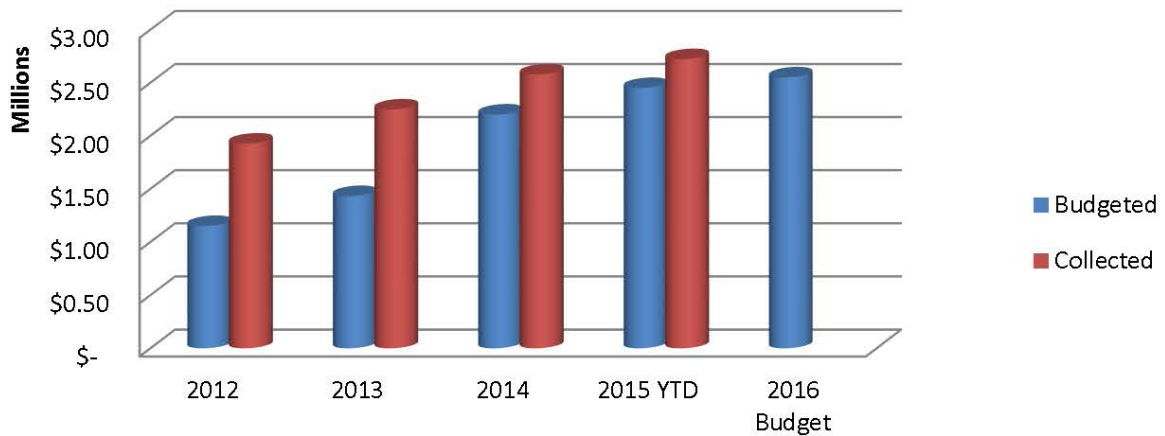


Figure 5 – Planning Permit Fees

New residential dwelling unit permits have increased 198% from 2009 to 2015.

## Alcohol Beverage Tax History

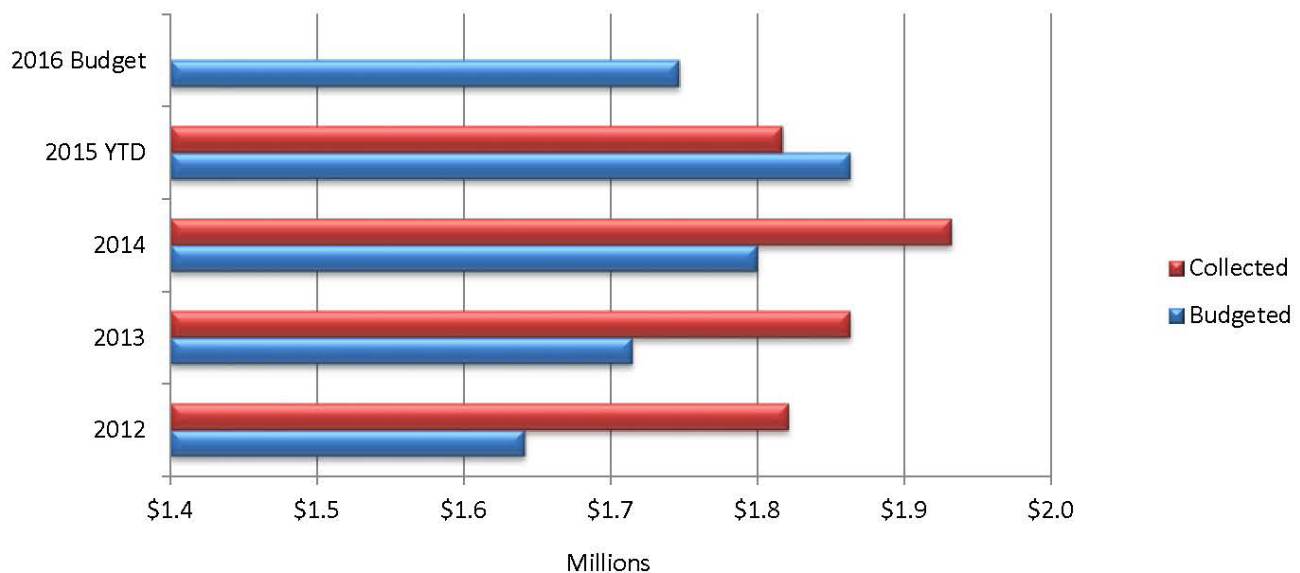


Figure 6 – Alcohol Beverage Tax History

Alcohol beverage tax collections are not in yet for 2015.



# Revenue Budget at a Glance

## Revenue Categories

### Taxes and Commissions:

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

### Licenses & Permits:

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

# Revenue Budget at a Glance

- Motor vehicle
  - License fee paid for motor vehicles; collected by Tax Commissioner
  - Budget based on prior year actuals, current year projections & recent economic conditions
- Marriage
  - Marriage licenses
  - Budget based on projections from activity
- Pawnbroker's
  - Pawnbroker's license
  - 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
  - Budget based on contracts and/or departmental or office projections
- State Grants
  - Budget based on contracts and/or departmental or office projections

## Charges for Services

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

## Other Revenue:

- Legal ads
  - Charges for the advertisement of the sale of properties that are being sold
  - Budget based on prior year actuals, current year projections and economic activity
- Bank and credit card revenue
  - Convenience fees for debit cards
  - Budget based on current activity & contracted rates
- Rental income
  - Rental revenue for a number of county properties
  - Budget based on current agreements
- Investment income
  - Interest revenue from county's various bank accounts
  - Based on recent activity and estimated future rates
- Contributions and donations
  - Revenue received from outside organizations and citizens as a contribution or donation
  - 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
  - Fund balance assigned to cover prior year budgeted encumbrances
- Employee payments for Public Health Service Act (PHSA) and retirees
  - Payments from prior employees and retirees for insurance
  - 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 \$108.9 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 \$28.3 million and property tax at \$57.2 million. Taxes as a whole account for 78.6% of the revenue.

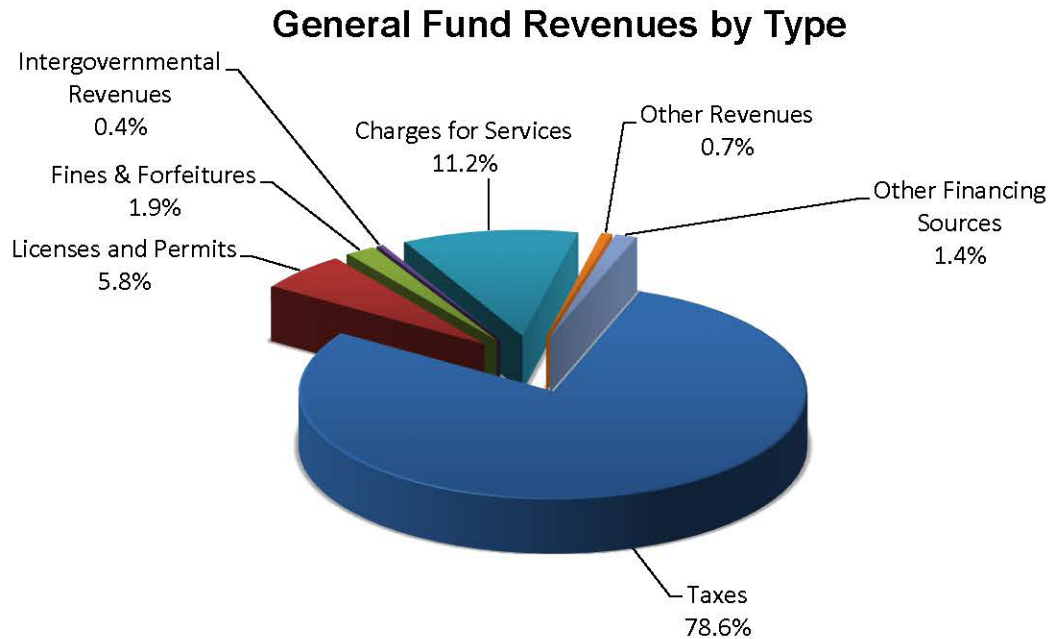
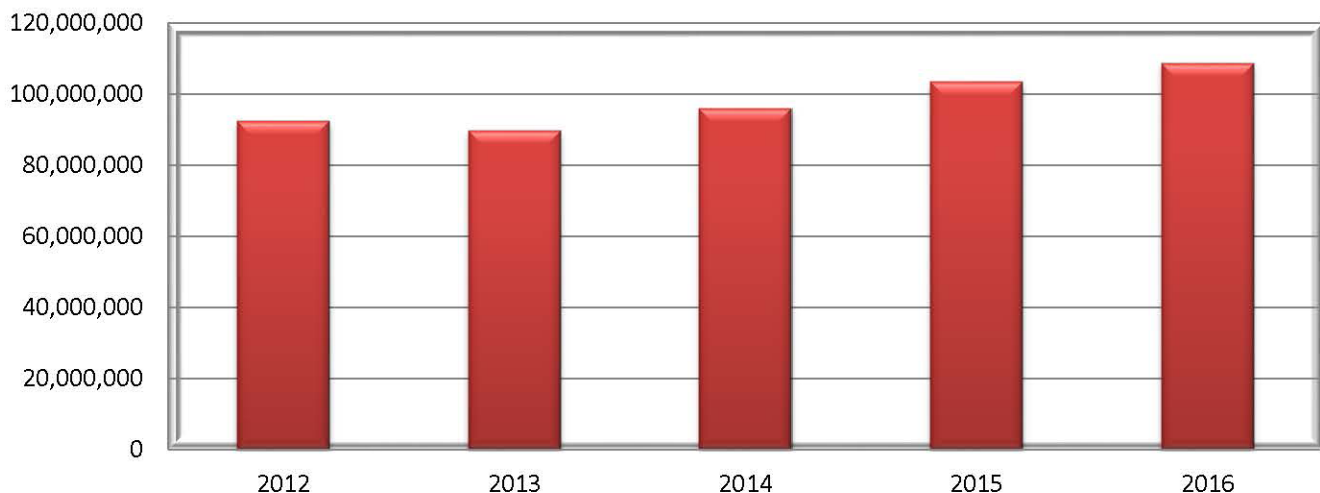


Figure 7 – General Fund Revenues by Type

The General Fund budgeted revenues for FY2016 show an increase of \$5.5 million from FY2015. Some contributing factors to this increase are: a 9.90% increase in the tax digest and a 0.1% increase in intergovernmental revenues.

## General Fund Revenues

■ Budget





# Budget at a Glance

## General Fund Expenditures

FY2016 General Fund expenditures budgeted are \$5.5 million more than the FY2015 Adopted Budget.

### General Fund Expenditures by Activity

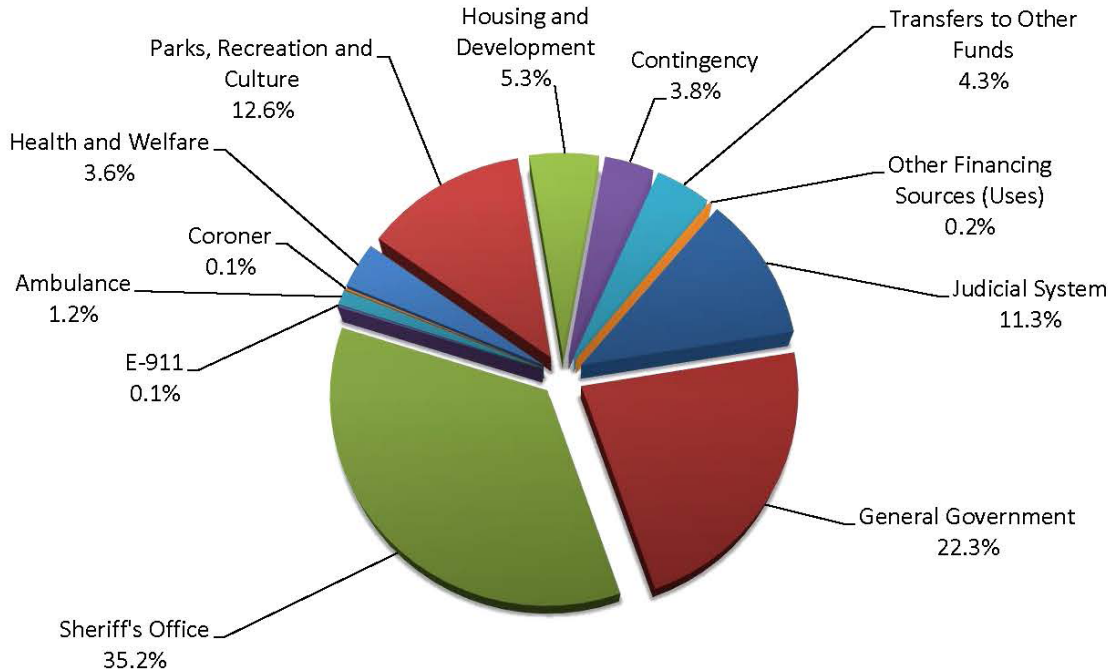


Figure 9 – General Fund Expenditures by Activity

The major service provided to citizens is public safety.

### General Fund Expenditures by Category

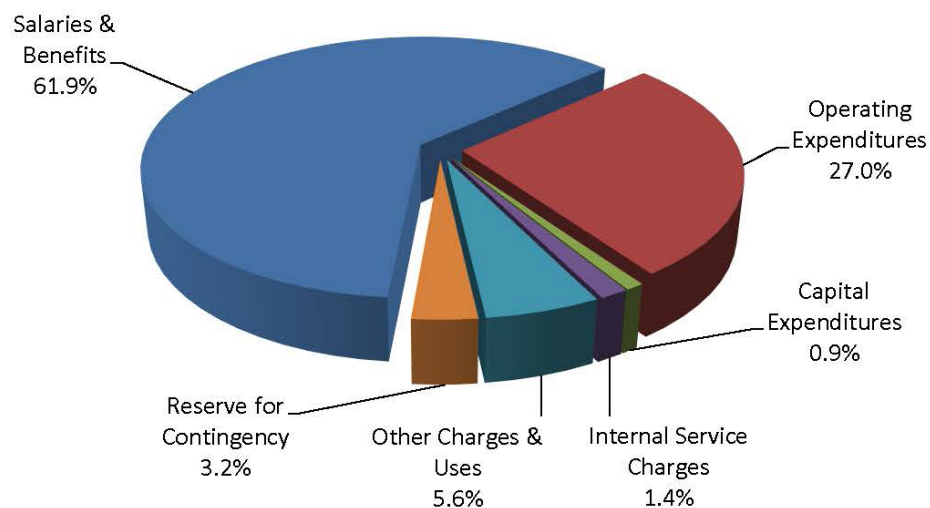


Figure 10 – General Fund Expenditures by Category

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

# Budget at a Glance

## General Fund Expenditure Categories

**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 Emergency Management Agency.

**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.

**Parks, Recreation and Culture** 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).

**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.



# Forsyth County, Georgia FY 2016 Adopted Budget January 1, 2016 to December 31, 2016

## General Fund

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>REVENUES</b>						
Taxes and Commissions						\$ 85,475,250
Licenses and Permits						6,314,700
Intergovernmental Revenues						420,500
Charges for Services						12,203,100
Fines & Forfeitures						2,297,200
Other Revenues						722,800
Transfer from (Other funds)						500,000
Assigned fund balance - encumbrances						880,000
Use of/Beginning Fund Balance						110,000
<b>TOTAL REVENUES</b>						<b>\$ 108,923,550</b>
<b>EXPENDITURES</b>						
<b>JUDICIAL SYSTEM</b>						
Court Administration	447,100	129,500	-	14,800	-	591,400
Pre-Trial Services	203,000	12,100	-	9,200	-	224,300
Accountability Court	282,000	-	-	8,800	-	290,800
Superior Court	291,500	215,200	-	11,000	-	517,700
Clerk of Courts	2,157,500	408,500	-	18,000	-	2,584,000
Board of Equalization	21,500	20,100	-	7,500	-	49,100
District Attorney	765,700	52,400	-	14,000	-	832,100
State Court	748,400	109,700	-	12,000	-	870,100
State Court Solicitor	1,472,900	76,600	5,000	15,700	-	1,570,200
Magistrate Court	868,900	95,100	1,000	11,000	-	976,000
Probate Court	826,800	109,100	-	11,700	-	947,600
Juvenile Court	1,050,000	413,000	-	16,600	-	1,479,600
Indigent Defense	340,700	1,026,900	-	9,900	-	1,377,500
Total	<b>9,476,000</b>	<b>2,668,200</b>	<b>6,000</b>	<b>160,200</b>	<b>-</b>	<b>12,310,400</b>
<b>GENERAL GOVERNMENT</b>						
Transfers Out and Reserves	-	230,000	-	-	7,563,200	7,793,200
Voter Registration	1,867,000	216,500	-	10,800	-	2,094,300
Board of Commissioners	271,600	534,900	-	11,600	-	818,100
Administration	764,800	147,750	-	13,400	-	925,950
Finance	1,042,600	129,000	-	14,000	-	1,185,600
Procurement	590,700	29,800	-	9,200	-	629,700
Payroll Services	139,900	83,600	-	8,300	-	231,800
Information Systems & Technology	1,832,700	1,936,000	118,700	18,900	-	3,906,300
Geographic Information Services	944,000	163,800	3,200	11,600	-	1,122,600
Personnel Services	538,200	213,700	-	9,400	-	761,300
Tax Commissioner	2,638,200	711,100	-	22,000	-	3,371,300
Tax Assessor	2,159,200	358,000	2,500	31,200	-	2,550,900
Training & Development	89,600	11,200	1,100	-	-	101,900
Communications	301,100	194,700	-	9,200	-	505,000
Public Facilities	1,238,700	4,031,500	26,300	45,900	-	5,342,400
General Administration Fees	-	-	-	-	215,000	215,000
Office Services	-	474,000	-	-	-	474,000
Total	<b>14,418,300</b>	<b>9,465,550</b>	<b>151,800</b>	<b>215,500</b>	<b>7,778,200</b>	<b>32,029,350</b>

## General Fund

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>PUBLIC SAFETY</b>						
Sheriff's Office	31,493,900	5,674,000	290,600	763,600	126,800	38,348,900
E911	76,200	82,600	-	100	-	158,900
Ambulance Service	-	1,267,800	-	-	-	1,267,800
Coroner/Medical Examiner	105,400	45,400	-	10,400	-	161,200
Total	<b>31,675,500</b>	<b>7,069,800</b>	<b>290,600</b>	<b>774,100</b>	<b>126,800</b>	<b>39,936,800</b>
<b>HEALTH AND WELFARE</b>						
Public Transportation	-	-	-	-	503,400	503,400
Community Services	7,600	5,100	-	3,500	-	16,200
Senior Services	1,532,000	123,600	12,400	33,400	128,500	1,829,900
Animal Shelter	557,500	252,900	-	12,500	-	822,900
Public Health	-	12,400	-	8,000	144,000	164,400
Mental Health Administration	-	-	-	3,600	53,300	56,900
Public Welfare Administration (DFACS)	-	52,000	-	7,900	53,000	112,900
Non-Profit Funding	-	-	-	-	382,000	382,000
Total	<b>2,097,100</b>	<b>446,000</b>	<b>12,400</b>	<b>68,900</b>	<b>1,264,200</b>	<b>3,888,600</b>
<b>PARKS, RECREATION AND CULTURE</b>						
Parks & Recreation	5,190,100	2,990,900	9,700	184,300	-	8,375,000
Library	-	7,700	-	56,500	5,072,000	5,136,200
Extension Service	34,800	127,200	-	800	-	162,800
Total	<b>5,224,900</b>	<b>3,125,800</b>	<b>9,700</b>	<b>241,600</b>	<b>5,072,000</b>	<b>13,674,000</b>
<b>HOUSING AND DEVELOPMENT</b>						
Code Enforcement	636,600	86,600	-	19,200	-	742,400
Planning & Community Development	3,770,400	487,300	526,600	42,900	-	4,827,200
Natural Resource Conservation Services	92,100	5,700	-	9,000	-	106,800
Economic Development	-	40,000	-	-	95,000	135,000
Total	<b>4,499,100</b>	<b>619,600</b>	<b>526,600</b>	<b>71,100</b>	<b>95,000</b>	<b>5,811,400</b>
<b>TRANSFERS TO OTHER FUNDS</b>						
Reserve for Contingency	-	-	-	-	1,254,900	1,254,900
Surplus Property Sales	800	15,900	-	1,400	-	18,100
Total	<b>800</b>	<b>15,900</b>	<b>-</b>	<b>1,400</b>	<b>1,254,900</b>	<b>1,273,000</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 67,391,700</b>	<b>\$ 23,410,850</b>	<b>\$ 997,100</b>	<b>\$ 1,532,800</b>	<b>\$ 15,591,100</b>	<b>\$ 108,923,550</b>



# Forsyth County, Georgia FY 2016 Adopted Budget January 1, 2016 to December 31, 2016

## Special Revenue Funds

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>REVENUES</b>						
Taxes and Commissions						\$ 27,873,503
Licenses and Permits						-
Fines & Forfeitures						1,194,000
Intergovernmental Revenues						600
Charges for Services						2,875,200
Other Revenues						1,346,900
Transfer from (Other funds)						3,227,400
Use of/Beginning Fund Balance						2,404,997
<b>TOTAL REVENUES</b>						<b>\$ 38,922,600</b>
<b>EXPENDITURES</b>						
Law Library	21,600	75,400	-	8,000	-	105,000
DA Seizure	-	1,000	-	-	-	1,000
Sheriff - Drug Seizure	-	551,000	-	-	-	551,000
Drug Abuse Treatment & Education Fund	-	44,780	-	-	105,220	150,000
Drug Court	-	176,100	-	-	10,900	187,000
Accountability Court Administration	129,100	137,400	-	100	-	266,600
Mental Health Court	3,100	29,700	-	-	-	32,800
DUI Court Supervision	-	167,300	-	-	18,700	186,000
E911	2,924,200	734,800	2,000	246,200	50,000	3,957,200
Victim's Witness Assistance	318,100	29,400	3,000	9,100	17,800	377,400
Juvenile Court Supervision	-	20,400	-	-	57,600	78,000
Grant Fund	1,285,800	1,518,900	6,400	139,400	9,500	2,960,000
Hotel/Motel Tax	-	480,000	-	-	-	480,000
<b>Total</b>	<b>4,681,900</b>	<b>3,966,180</b>	<b>11,400</b>	<b>402,800</b>	<b>269,720</b>	<b>9,332,000</b>
Local Insurance Prem Tax Fund						
Roads & Bridges	3,061,600	1,959,700	-	154,500	-	5,175,800
Traffic Engineering	195,000	283,600	20,000	3,300	-	501,900
Storm Water Management	766,200	352,200	-	8,800	79,900	1,207,100
General Engineering	1,523,100	317,500	-	34,600	125,000	2,000,200
<b>Total</b>	<b>5,545,900</b>	<b>2,913,000</b>	<b>20,000</b>	<b>201,200</b>	<b>204,900</b>	<b>8,885,000</b>
Fire Department						
Fire - Administration	3,066,100	1,928,300	1,234,400	1,620,900	-	7,849,700
Fire - Fighting	11,634,100	-	-	-	-	11,634,100
Fire - Fleet Maintenance	225,400	668,000	68,000	-	-	961,400
Fire - Emerg Mgmt Services	86,000	121,700	-	-	52,700	260,400
<b>Total</b>	<b>15,011,600</b>	<b>2,718,000</b>	<b>1,302,400</b>	<b>1,620,900</b>	<b>52,700</b>	<b>20,705,600</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 25,239,400</b>	<b>\$ 9,597,180</b>	<b>\$ 1,333,800</b>	<b>\$ 2,224,900</b>	<b>\$ 527,320</b>	<b>\$ 38,922,600</b>

# Forsyth County, Georgia FY 2016 Adopted Budget January 1, 2016 to December 31, 2016

## Capital Project Funds

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>REVENUES</b>						
Taxes and Commissions						\$ -
Licenses and Permits						-
Fines & Forfeitures						-
Intergovernmental Revenues						-
Charges for Services						-
Other Revenues						3,034,800
Other Financing Sources						6,883,200
<b>TOTAL REVENUES</b>						<b>\$ 9,918,000</b>
<b>EXPENDITURES</b>						
Capital Projects	-	-	9,918,000	-	-	9,918,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,918,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,918,000</b>

## Debt Service Funds

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>REVENUES</b>						
Taxes and Commissions						\$ 13,985,042
Licenses and Permits						-
Fines & Forfeitures						-
Intergovernmental Revenues						-
Charges for Services						(263,100)
Other Revenues						20,000
Other Financing Sources						1,151,973
<b>TOTAL REVENUES</b>						<b>\$ 14,893,915</b>
<b>EXPENDITURES</b>						
GO Bonds	-	14,893,915	-	-	-	14,893,915
2008 SPLOST Bond	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ -</b>	<b>\$ 14,893,915</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,893,915</b>



# Forsyth County, Georgia FY 2016 Adopted Budget January 1, 2016 to December 31, 2016

## Enterprise Funds

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>REVENUES</b>						
Taxes and Commissions						\$ -
Licenses and Permits						-
Fines & Forfeitures						-
Intergovernmental Revenues						31,500
Charges for Services						52,154,100
Other Revenues						15,546,300
Other Financing Sources						-
<b>TOTAL REVENUES</b>						<b>\$ 67,731,900</b>
<b>EXPENDITURES</b>						
Water & Sewer						
Waste Water Treatment	375,000	4,992,800	28,000	-	-	5,395,800
Sewer Services	-	3,242,800	-	-	-	3,242,800
General Operations		2,576,100	1,000,000	757,800	37,048,700	41,382,600
Commercial Services	915,400	503,100	5,500	-	-	1,424,000
Engineering	1,881,300	852,700	123,200	-	-	2,857,200
Meter Services	426,200	61,400	21,000	-	-	508,600
Water Services		1,411,000	-	-	-	1,411,000
Waste Water Treatment Facility		5,240,500	-	-	-	5,240,500
Maintenance	3,374,500	557,700	370,200	-	-	4,302,400
<b>Total</b>	<b>6,972,400</b>	<b>19,438,100</b>	<b>1,547,900</b>	<b>757,800</b>	<b>37,048,700</b>	<b>65,764,900</b>
Solid Waste & Recycling	540,700	207,000	12,400	66,300	1,140,600	1,967,000
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 7,513,100</b>	<b>\$ 19,645,100</b>	<b>\$ 1,560,300</b>	<b>\$ 824,100</b>	<b>\$ 38,189,300</b>	<b>\$ 67,731,900</b>

## Internal Service Funds

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>REVENUES</b>						
Taxes and Commissions						\$ -
Licenses and Permits						-
Fines & Forfeitures						-
Intergovernmental Revenues						-
Charges for Services						26,063,300
Other Revenues						55,000
Other Financing Sources						-
<b>TOTAL REVENUES</b>						<b>\$ 26,118,300</b>
<b>EXPENDITURES</b>						
Risk Management	237,200	1,328,600	30,000	18,900	59,600	1,674,300
Employee Health Benefits	1,025,000	-	-	21,010,000	162,000	22,197,000
Workers' Comp	897,000	20,000	-	53,000	13,300	983,300
Fleet Maintenance	1,021,500	131,100	-	111,100	-	1,263,700
<b>TOTAL INTERNAL SRVC FUNDS</b>	<b>\$ 3,180,700</b>	<b>\$ 1,479,700</b>	<b>\$ 30,000</b>	<b>\$ 21,193,000</b>	<b>\$ 234,900</b>	<b>\$ 26,118,300</b>

# All Funds Summary

## All Funds Summary Fiscal Year 2016

### Revenues:

Taxes & Commissions	\$127,333,795
Licenses & Permits	6,314,700
Fines & Forfeitures	3,491,200
Intergovernmental	452,600
Charges for Services	93,032,600
Other Revenues	20,725,800
Transfer from (Other funds)	3,727,400
Assigned fund balance - encumbrances	880,000
Use of/Beginning Fund Balance	10,550,170
Total	<u>\$266,508,265</u>

### Expenditures

Salaries & Benefits	101,944,000
Operating	87,541,930
Capital	13,486,400
Internal Service Charges	4,756,600
Other Charges & Transfers	8,139,800
Depreciation	16,500,000
Debt Service	29,044,015
Reserve for Contingency	3,569,200
Addition to Fund Balance/Reserves	1,526,320
Total	<u>\$266,508,265</u>





# Three Year Consolidated Financial Schedules

## GENERAL FUND

	2014 Actual	2015 Adopted Budget	2016 Adopted Budget	% INCR (DECR) from 2015 Budget
<b>REVENUES</b>				
Taxes	\$ 82,425,507	\$ 79,704,211	\$ 85,475,250	7.24 %
Licenses and Permits	6,240,234	6,040,100	6,314,700	4.55 %
Intergovernmental Revenues	609,589	332,600	420,500	26.43 %
Charges for Services	9,599,624	11,867,900	12,203,100	2.82 %
Fines & Forfeitures	2,245,338	2,882,200	2,297,200	(20.30 %)
Other Revenues	203,473	782,800	722,800	(7.66 %)
Other Financing Sources	498,822	1,807,000	1,490,000	(17.54 %)
<b>TOTAL REVENUES</b>	<b>\$101,822,587</b>	<b>\$103,416,811</b>	<b>\$108,923,550</b>	<b>5.32 %</b>
<b>EXPENDITURES</b>				
<b>JUDICIAL</b>				
Court Administration	\$ 915,053	\$ 983,500	\$ 591,400	(39.87 %)
Pre-Trial Services	214,263	222,900	224,300	0.63 %
Accountability Court	-	-	290,800	0.00 %
Superior Court	497,557	535,600	517,700	(3.34 %)
Clerk of Courts	2,366,738	2,502,600	2,584,000	3.25 %
Board of Equalization	21,423	48,800	49,100	0.61 %
District Attorney	784,575	792,300	832,100	5.02 %
State Court	780,525	779,900	870,100	11.57 %
State Court Solicitor	1,519,378	1,522,900	1,570,200	3.11 %
Magistrate Court	810,577	842,800	976,000	15.80 %
Probate Court	815,349	819,500	947,600	15.63 %
Juvenile Court	1,417,329	1,334,391	1,479,600	10.88 %
Indigent Defense	1,178,168	1,361,200	1,377,500	1.20 %
<b>Total Judicial System</b>	<b>\$ 11,320,935</b>	<b>\$ 11,746,391</b>	<b>\$ 12,310,400</b>	<b>4.80 %</b>
<b>GENERAL GOVERNMENT</b>				
Voter Registration	\$ 772,451	\$ 583,200	\$ 2,094,300	259.10 %
Board of Commissioners	739,211	802,900	818,100	1.89 %
Administration	817,192	935,600	925,950	(1.03 %)
Finance	1,272,489	1,146,100	1,185,600	3.45 %
Procurement	475,850	466,700	629,700	34.93 %
Payroll Services	251,522	246,500	231,800	(5.96 %)
Information Systems and Technology*	2,807,074	3,512,100	3,906,300	11.22 %
Telecommunications*	702,979	826,600	-	(100.00 %)
GIS Services	1,208,095	1,107,800	1,122,600	1.34 %
Personnel Services	746,214	791,900	761,300	(3.86 %)
Tax Commissioner - Administration	785,849	869,150	888,000	2.17 %
Tax Commissioner - Property	208,943	200,750	220,500	9.84 %
Tax Commissioner - Auto	1,224,242	1,340,300	1,413,100	5.43 %
Tax Commissioner - Delinq	274,110	473,900	394,800	(16.69 %)
Tax Commissioner - Acctg	414,357	457,500	454,900	(0.57 %)
<b>Sub-Total Tax Commissioner</b>	<b>2,907,501</b>	<b>3,341,600</b>	<b>3,371,300</b>	<b>0.89 %</b>
Tax Assessor	2,131,020	2,448,200	2,550,900	4.19 %
Training & Development	-	-	101,900	0.00 %
Communications	324,702	473,200	505,000	6.72 %
Public Facilities	3,791,136	5,308,600	5,342,400	0.64 %
Rural Development	203,372	206,700	215,000	4.02 %
Office Services	404,467	390,000	474,000	21.54 %
<b>Total General Government</b>	<b>\$ 19,555,275</b>	<b>\$ 22,587,700</b>	<b>\$ 24,236,150</b>	<b>7.30 %</b>
<b>PUBLIC SAFETY</b>				
Sheriff - Administration	\$ 4,446,290	\$ 3,446,300	\$ 4,185,400	21.45 %
Sheriff - Investigation	3,430,658	3,776,100	3,379,000	(10.52 %)
Sheriff - Enforcement	9,285,605	9,172,400	9,341,100	1.84 %
Sheriff - Detention Center	9,289,449	12,055,900	11,110,300	(7.84 %)
Sheriff - Training	355,049	315,800	315,800	0.00 %
Sheriff - Support Services	4,038,015	4,148,800	4,498,900	8.44 %
Sheriff - Court Services	3,855,862	5,250,100	5,112,200	(2.63 %)
Sheriff - Animal Control	513,555	535,900	406,200	(24.20 %)
<b>Sub-Total Sheriff</b>	<b>35,214,483</b>	<b>38,701,300</b>	<b>38,348,900</b>	<b>(0.91 %)</b>
E911 Center	25,757	26,900	158,900	490.71 %
Ambulance Service	1,194,943	1,230,800	1,267,800	3.01 %
Coroner & Medical Examiner	148,902	152,500	161,200	5.70 %
<b>Total Public Safety</b>	<b>\$ 36,584,085</b>	<b>\$ 40,111,500</b>	<b>\$ 39,936,800</b>	<b>(0.44 %)</b>

# Three Year Consolidated Financial Schedules

## GENERAL FUND Continued

	2014 Actual	2015 Adopted Budget	2016 Adopted Budget	% INCR (DECR) from 2015 Budget
<b>HEALTH &amp; WELFARE</b>				
Public Transportation (Dial-a- Ride)	\$ 309,377	\$ 268,500	\$ 503,400	87.49 %
Community Service	12,611	14,900	16,200	8.72 %
Senior Services	1,477,008	1,591,942	1,829,900	14.95 %
Animal Shelter	670,866	852,900	822,900	(3.52 %)
Public Health	177,678	161,200	164,400	1.99 %
Mental Health	-	55,900	56,900	0.00 %
Public Welfare (DFACS)	185,100	116,400	112,900	(3.01 %)
Non-Profit Funding	264,000	382,000	382,000	0.00 %
<b>Total Health &amp; Welfare</b>	<b>\$ 3,096,640</b>	<b>\$ 3,443,742</b>	<b>\$ 3,888,600</b>	<b>12.92 %</b>
<b>PARKS - RECREATION &amp; CULTURE</b>				
Parks - Administration	\$ 1,156,508	\$ 1,215,300	\$ 1,206,100	(0.76 %)
Parks - Programs	1,403,571	1,438,800	1,555,900	8.14 %
Parks - Athletics	1,318,116	1,340,400	1,436,000	7.13 %
Parks - Lake	354,495	397,000	403,300	1.59 %
Parks - Maintenance	2,722,713	2,909,000	2,841,600	(2.32 %)
Parks - Outdoor Division	444,244	480,400	932,100	94.03 %
<b>Sub-Total Parks</b>	<b>7,399,647</b>	<b>7,780,900</b>	<b>8,375,000</b>	<b>7.64 %</b>
Library	4,867,030	4,982,400	5,136,200	3.09 %
Extension Service	177,274	187,300	162,800	(13.08 %)
<b>Total Parks, Recreation &amp; Culture</b>	<b>\$ 12,443,951</b>	<b>\$ 12,950,600</b>	<b>\$ 13,674,000</b>	<b>5.59 %</b>
<b>HOUSING AND DEVELOPMENT</b>				
Code Enforcement	\$ 727,851	\$ 737,200	\$ 742,400	0.71 %
P&CD - Inspections	1,234,151	1,411,000	1,845,700	30.81 %
P&CD - Administration	965,431	1,149,700	1,491,700	29.75 %
P&CD - Current Planning	636,394	732,000	802,700	9.66 %
P&CD - Business License	224,176	292,000	289,900	(0.72 %)
P&CD - Long Range Planning	280,171	314,900	397,200	26.14 %
<b>Sub-Total Plan &amp; Comm Development</b>	<b>3,340,323</b>	<b>3,899,600</b>	<b>4,827,200</b>	<b>23.79 %</b>
Natr'l Resources Conservation Services	94,810	97,900	106,800	9.09 %
Economic Development	88,547	125,000	135,000	8.00 %
<b>Total Housing &amp; Development</b>	<b>\$ 4,251,531</b>	<b>\$ 4,859,700</b>	<b>\$ 5,811,400</b>	<b>19.58 %</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Reserve for Promotional Supplies	\$ 34,680	\$ 80,000	\$ 80,000	0.00 %
Reserve for Moving Expenses	-	300,000	150,000	(50.00 %)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 34,680</b>	<b>\$ 380,000</b>	<b>\$ 230,000</b>	<b>(39.47 %)</b>
<b>CAPITAL OUTLAYS</b>				
Building & Improvements - Courthouse	\$ 59,000	\$ -	\$ -	0.00 %
<b>Total Transfers</b>	<b>\$ 59,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00 %</b>
<b>OTHER COSTS</b>				
Payment - City of Cumming	\$ 11,761	\$ -	\$ -	0.00 %
<b>Total Transfers</b>	<b>\$ 11,761</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00 %</b>
<b>CONTINGENCY</b>				
Reserve for Contingency	\$ -	\$ 1,023,478	\$ 1,254,900	22.61 %
Surplus Property Sales	28	19,000	18,100	(4.74 %)
Reserve for Comp. Adjustments	-	1,330,000	2,006,700	50.88 %
Reserve for encumbrances	-	880,000	880,000	0.00 %
<b>Total Transfers</b>	<b>\$ 28</b>	<b>\$ 3,252,478</b>	<b>\$ 4,159,700</b>	<b>27.89 %</b>
<b>TRANSFERS TO OTHER FUNDS</b>				
Transfer Out-Georgia Lease Pool	\$ 696,700	\$ 702,100	\$ 699,600	(0.36 %)
Transfer Out-Victim/Witness Assistance	289,138	252,900	267,400	5.73 %
Transfer Out -Insurance Premium	131,000	329,700	674,700	104.64 %
Transfer Out-Fire Fund	19,645	-	-	0.00 %
Transfer Out-Capital Fund	12,533,547	2,800,000	3,034,800	8.39 %
Transfer Out-Water & Sewer	34,950	-	-	0.00 %
<b>Total Transfers</b>	<b>\$ 13,704,980</b>	<b>\$ 4,084,700</b>	<b>\$ 4,676,500</b>	<b>14.49 %</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 101,062,866</b>	<b>\$ 103,416,811</b>	<b>\$ 108,923,550</b>	<b>5.32 %</b>

\*Telecommunications Dept. merged with Information Systems & Technology Dept. in FY 2015.



# Three Year Consolidated Financial Schedules

## SPECIAL REVENUE FUNDS

	2014 Actual	2015 Adopted Budget	2016 Adopted Budget	% INCR (DECR) from 2015 Budget
<b>REVENUES</b>				
Taxes	\$ 24,733,256	\$ 25,719,966	\$ 27,873,503	8.37 %
Licenses and Permits	158,427	8,800	-	(100.00 %)
Fines & Forfeitures	632,846	912,300	1,194,000	30.88 %
Intergovernmental Revenues	2,952,888	2,804,100	2,405,597	(14.21 %)
Charges for Services	3,700,857	3,513,900	2,875,200	(18.18 %)
Other Revenues	184,888	200,600	1,346,900	571.44 %
Other Financing Sources	2,223,350	3,312,934	3,227,400	(2.58 %)
<b>TOTAL REVENUES</b>	<b>\$ 34,586,512</b>	<b>\$ 36,472,600</b>	<b>\$ 38,922,600</b>	<b>6.72 %</b>
<b>EXPENDITURES</b>				
Law Library	\$ 122,052	\$ 121,100	\$ 105,000	(13.29 %)
DA Seizure	5,854	6,000	1,000	(83.33 %)
Sheriff - Drug Seizure	458,925	292,100	551,000	88.63 %
Drug Abuse Treatment & Educ	-	-	150,000	0.00 %
Drug Court	237,695	199,700	187,000	(6.36 %)
Accountability Court Administration	63,432	187,800	266,600	41.96 %
Mental Health	65,823	27,300	32,800	20.15 %
DUI Court Admin	165,213	146,700	186,000	26.79 %
State Court Drug Court**	33,842	23,200	-	(100.00 %)
<b>Sub-Total Drug Abuse Treatment &amp; Education</b>	<b>566,005</b>	<b>584,700</b>	<b>822,400</b>	<b>40.65 %</b>
E-911	3,748,805	3,882,800	3,957,200	1.92 %
Victim/Witness Assistance	3,930,754	359,200	377,400	5.07 %
Juvenile Court Supervision	19,800	78,000	78,000	0.00 %
Grant Fund	5,902,395	3,604,200	2,960,000	(17.87 %)
Hotel/Motel Tax	348,451	440,000	480,000	9.09 %
<b>Subtotal</b>	<b>\$ 15,103,041</b>	<b>\$ 9,368,100</b>	<b>\$ 9,332,000</b>	<b>(0.39 %)</b>
Local Insurance Premium Tax Fund				
Roads & Bridges	\$ 4,015,346	\$ 4,959,900	\$ 5,175,800	4.35 %
Traffic Engineering	482,602	485,500	501,900	3.38 %
Storm Water Management	1,436,249	1,190,000	1,207,100	1.44 %
General Engineering	1,869,056	1,904,600	2,000,200	5.02 %
<b>Subtotal</b>	<b>\$ 7,803,253</b>	<b>\$ 8,540,000</b>	<b>\$ 8,885,000</b>	<b>4.04 %</b>
Fire Department				
Fire - Administration	\$ 6,212,689	\$ 7,250,800	\$ 7,849,700	8.26 %
Fire - Fighting	10,254,585	10,287,800	11,634,100	13.09 %
Fire - Maintenance	718,328	847,800	961,400	13.40 %
Fire - Emerg Mgmt Svc	141,530	178,100	260,400	46.21 %
<b>Subtotal</b>	<b>\$ 17,327,132</b>	<b>\$ 18,564,500</b>	<b>\$ 20,705,600</b>	<b>11.53 %</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 40,233,426</b>	<b>\$ 36,472,600</b>	<b>\$ 38,922,600</b>	<b>6.72 %</b>

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

## CAPITAL PROJECTS FUNDS

	2014 Actual	2015 Adopted Budget	2016 Adopted Budget	% INCR (DECR) from 2015 Budget
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	-	-	-	-
Other Revenues	12,533,547	12,805,805	3,034,800	(76.30 %)
Other Financing Sources	115,067	864,000	6,883,200	696.67 %
<b>TOTAL REVENUES</b>	<b>\$ 12,648,614</b>	<b>\$ 13,669,805</b>	<b>\$ 9,918,000</b>	<b>(27.45 %)</b>
<b>EXPENDITURES</b>				
Capital Outlay	\$ 10,301,357	\$ 14,126,800	\$ 9,918,000	(29.79 %)
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ 10,301,357</b>	<b>\$ 14,126,800</b>	<b>\$ 9,918,000</b>	<b>(29.79 %)</b>

# Three Year Consolidated Financial Schedules

## DEBT SERVICE FUNDS

	2014 Actual	2015 Adopted Budget	2016 Adopted Budget	% INCR (DECR) from 2015 Budget
<b>REVENUES</b>				
Taxes	\$ 7,919,181	\$ 8,203,904	\$ 13,985,042	70.47 %
Licenses and Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	(224,278)	(215,100)	(263,100)	22.32 %
Other Revenues	21,586	34,655	20,000	(42.29 %)
Other Financing Sources	-	2,211,995	1,151,973	(47.92 %)
<b>TOTAL REVENUES</b>	<b>\$ 7,716,489</b>	<b>\$ 10,235,454</b>	<b>\$ 14,893,915</b>	<b>45.51 %</b>
<b>EXPENDITURES</b>				
GO Bonds	\$ 9,515,266	\$ 10,235,454	\$ 14,893,915	45.51 %
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 9,515,266</b>	<b>\$ 10,235,454</b>	<b>\$ 14,893,915</b>	<b>45.51 %</b>

## ENTERPRISE FUNDS

	2014 Actual	2015 Adopted Budget	2016 Adopted Budget	% INCR (DECR) from 2015 Budget
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	-
Licenses and Permits	147,612	85,000	150,000	76.47 %
Fines & Forfeitures	-	-	-	-
Intergovernmental Revenues	31,259	31,500	31,500	0.00 %
Charges for Services	47,483,129	47,224,800	55,003,800	16.47 %
Other Revenues	16,535,483	7,476,200	10,579,600	41.51 %
Other Financing Sources	34,950	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 64,232,433</b>	<b>\$ 54,817,500</b>	<b>\$ 65,764,900</b>	<b>19.97 %</b>
<b>EXPENDITURES</b>				
Water & Sewer				
Waste Water Treatment	\$ 3,150,624	\$ 4,435,100	\$ 5,395,800	21.66 %
Sewer Services	3,939,667	2,711,400	3,242,800	19.60 %
General Operations	24,057,129	32,070,400	41,382,600	29.04 %
Commercial Services	1,102,075	1,605,200	1,424,000	(11.29 %)
Engineering	1,977,464	3,392,700	2,857,200	(15.78 %)
Meter Services	390,091	457,200	508,600	11.24 %
Water Services	1,365,822	1,031,000	1,411,000	36.86 %
Waste Water Treatment Facility	3,982,132	4,605,600	5,240,500	13.79 %
Maintenance	3,406,091	4,508,900	4,302,400	(4.58 %)
<b>Total</b>	<b>\$ 43,371,095</b>	<b>\$ 54,817,500</b>	<b>\$ 65,764,900</b>	<b>19.97 %</b>
Solid Waste & Recycling	\$ 1,290,878	\$ 1,948,600	\$ 1,967,000	0.94 %
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 44,661,973</b>	<b>\$ 56,766,100</b>	<b>\$ 67,731,900</b>	<b>19.32 %</b>



# Three Year Consolidated Financial Schedules

## INTERNAL SERVICE FUNDS

	2014 Actual	2015 Adopted Budget	2016 Adopted Budget	% INCR (DECR) from 2015 Budget
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	-
Licenses and Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Intergovernmental Revenues	-	-	-	-
Charges for Services	21,250,528	22,836,800	26,063,300	14.13 %
Other Revenues	277,207	277,500	55,000	(80.18 %)
Other Financing Sources	-	385,700	-	(100.00 %)
<b>TOTAL REVENUES</b>	<b>\$ 21,527,735</b>	<b>\$ 23,500,000</b>	<b>\$ 26,118,300</b>	<b>11.14 %</b>
<b>EXPENDITURES</b>				
Risk Management	\$ 1,389,255	\$ 1,464,600	\$ 1,674,300	14.32 %
Employee Health Benefits	17,348,082	19,894,900	22,197,000	11.57 %
Workers' Comp	1,704,066	960,100	983,300	2.42 %
Fleet Maintenance	1,263,998	1,180,400	1,263,700	7.06 %
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 21,705,401</b>	<b>\$ 23,500,000</b>	<b>\$ 26,118,300</b>	<b>11.14 %</b>



# Fund Balance Schedules

## GOVERNMENTAL FUNDS

Fund Balance Summaries FY 2015 - 2016  
(restricted & unrestricted)

	2014 Audited	2015 Projected	2016 Estimated	% INCR (DECR) from 2015
<b>General Fund</b>				
Balance January 1	\$	51,451,194	52,982,137	
Sources		112,159,387	108,923,550	
Uses		110,628,444	108,923,550	
Ending Fund Balance	\$ 51,451,194	\$ 52,982,137	52,982,137	0.00%

### Fire District Fund

Balance January 1	\$	6,215,596	\$ 5,371,824	
Sources		18,315,845	19,392,603	
Uses		19,159,617	20,705,600	
Ending Fund Balance	\$ 6,215,596	\$ 5,371,824	\$ 4,058,827	(24.44 %)

*\*Planned use of available revenues in fund balance  
for start up cost associated with the opening of new firestations*

### Debt Service Fund

Balance January 1	\$	18,402,945	\$ 15,552,945	
Sources		8,200,000	14,750,000	
Uses		11,050,000	14,893,915	
Ending Fund Balance	\$ 18,402,945	\$ 15,552,945	\$ 15,409,030	-0.93%

*\*Change reflects Transportation Bond referendum passing*

### SPLOST

Balance January 1	\$	28,179,296	\$ 7,747,231	
Sources		34,374,000	35,400,000	
Uses		54,806,065	43,000,000	
Ending Fund Balance	\$ 28,179,296	\$ 7,747,231	\$ 147,231	-98.10%

*\*Planned spending of available revenues in fund balance for construction  
of Jail and Court house*

### Capital Outlay Fund

Balance January 1	\$	19,542,687	\$ 20,175,668	
Sources		15,406,230	3,034,800	
Uses		14,773,249	9,918,000	
Ending Fund Balance	\$ 19,542,687	\$ 20,175,668	\$ 13,292,468	(34.12 %)

*\*Planned spending of available revenues in fund balance; Transfers  
in approved by BOC resolution*

## SPECIAL REVENUE FUNDS

### Insurance Premium Tax Fund

Balance January 1	\$	3,021,431	\$ 3,903,644	
Sources		9,297,546	8,885,000	
Uses		8,415,333	8,885,000	
Ending Fund Balance	\$ 3,021,431	\$ 3,903,644	\$ 3,903,644	0.00%

### Grant Fund

Balance January 1	\$	(2,422,918)	\$ 117,392	
Sources		9,479,879	2,842,608	
Uses		6,939,569	2,960,000	
Ending Fund Balance	\$ (2,422,918)	\$ 117,392	\$ (0)	(100.00 %)

*\*Fund balance represents deferred revenue from transportation  
construction grant*



# Fund Balance Schedules

Fund Balance Summaries FY 2015 - 2016  
(restricted & unrestricted)

	2014 Audited	2015 Projected	2016 Estimated	% INCR (DECR) from 2015
<b>Victim Rights &amp; Assistance Fund</b>				
Balance January 1	\$	13,895	\$ 21,559	
Sources		243,308	377,400	
Uses		235,644	377,400	
Ending Fund Balance	\$ 13,895	\$ 21,559	\$ 21,559	0.00%
<b>Drug Abuse Treatment &amp; Education Fund</b>				
Balance January 1	\$	549,834	\$ 643,012	
Sources		531,784	528,000	
Uses		438,606	822,400	
Ending Fund Balance	\$ 549,834	\$ 643,012	\$ 348,612	(45.78 %)
<i>* Budgeted spending of available revenues in fund balance</i>				
<b>Emergency 911 Telephone System Fund</b>				
Balance January 1	\$	1,438,193	\$ 1,291,173	
Sources		4,063,934	3,214,600	
Uses		4,210,954	3,957,200	
Ending Fund Balance	\$ 1,438,193	\$ 1,291,173	\$ 548,573	(57.51 %)
<i>* Planned spending of available revenues in fund balance; Transfer approved by BOC budget resolution</i>				
<b>Sheriff's Drug Seizure Fund</b>				
Balance January 1	\$	724,673	\$ 825,722	
Sources		311,970	50,000	
Uses		210,920	551,000	
Ending Fund Balance	\$ 724,673	\$ 825,722	\$ 324,722	-60.67%
<b>District Attorney Drug Seizure Fund</b>				
Balance January 1	\$	80,474	\$ 79,621	
Sources		3,639	1,000	
Uses		4,493	1,000	
Ending Fund Balance	\$ 80,474	\$ 79,621	\$ 79,621	0.00%
<b>Law Library Fund</b>				
Balance January 1	\$	69,583	\$ 76,090	
Sources		102,285	97,000	
Uses		95,778	105,000	
Ending Fund Balance	\$ 69,583	\$ 76,090	\$ 68,090	(10.51 %)
<i>*Decrease due to expenditures being higher than current revenues, with budgeted use of fund balance planned</i>				
<b>Juvenile Court Fund</b>				
Balance January 1	\$	35,128	\$ 33,340	
Sources		18,187	78,000	
Uses		19,975	78,000	
Ending Fund Balance	\$ 35,128	\$ 33,340	\$ 33,340	0.00%
<i>*Increase due to revenues being stronger than anticipated</i>				
<b>Hotel/Motel Tax Fund</b>				
Balance January 1	\$	-	-	
Sources		454,654	480,000	
Uses		454,654	480,000	
Ending Fund Balance	\$ -	\$ 0	\$ 0	0.00%

# Fund Balance Schedules

Fund Balance Summaries FY 2015 - 2016  
(restricted & unrestricted)

	2014 Audited	2015 Projected	2016 Estimated	% INCR (DECR) from 2015
<b>INTERNAL SERVICE FUNDS</b>				
<b>Risk Management Fund</b>				
Balance January 1	\$	1,987,071	\$	1,882,132
Sources		1,349,553		1,674,300
Uses		1,454,492		1,614,700
Ending Net Position	\$ 1,987,071	\$ 1,882,132	\$ 1,941,732	3.17%
<b>Healthcare Fund</b>				
Balance January 1	\$	91,988	\$	91,988
Sources		22,158,080		22,197,000
Uses		22,158,080		22,197,000
Ending Net Position	\$ 91,988	\$ 91,988	\$ 91,988	0.00%
<b>Workers' Compensation Fund</b>				
Balance January 1	\$	1,654,670	\$	2,365,118
Sources		1,114,325		983,300
Uses		403,877		970,000
Ending Net Position	\$ 1,654,670	\$ 2,365,118	\$ 2,378,418	0.56%
<i>*Reduction in actuarial future liability</i>				
<b>Fleet Maintenance Fund</b>				
Balance January 1	\$	457,353	\$	74,328
Sources		850,036		1,263,700
Uses		1,233,060		1,263,700
Ending Net Position	\$ 457,353	\$ 74,328	\$ 74,328	0.00%
<b>ENTERPRISE FUNDS</b>				
<b>Water &amp; Sewerage Authority</b>				
Balance January 1	\$	49,474,374	\$	87,119,264
Sources		78,578,888		65,764,900
Uses		40,933,998		52,000,000
Ending Unrestricted Net Position	\$ 49,474,374	\$ 87,119,264	\$ 100,884,164	15.80%
<i>*Sources include developer contributions</i>				
<b>Solid Waste Disposal Facility</b>				
Balance January 1	\$	3,086,599	\$	3,795,877
Sources		2,088,059		1,967,000
Uses		1,378,780		1,326,400
Ending Unrestricted Net Position	\$ 3,086,599	\$ 3,795,877	\$ 4,436,477	16.88%
<i>*Does not include budgeted additions to fund balance for future capital outlay projects</i>				







# 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 FY2016 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 2014 assessed value of taxable property after the issuance of the Bonds, the County could incur approximately \$721,131,485 of long-term obligations payable as general obligation bonds.

## COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2014	<u>\$ 9,309,464,854</u>
Debt Limit (10% of Assessed Value)	\$ 930,946,485
Amount of Debt Applicable to Debt Limit	<u>209,815,000</u>
Legal Debt Margin	<u>\$ 721,131,485</u>

The current outstanding General Obligation and Sales Tax Debt includes:

- \$13,100,000, 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
- \$17,200,000, 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.
- \$22,300,000, Series 2012 Variable – for the purpose of constructing the county jail and courthouse, series of four bonds totaling up to \$50,000,000 held by United Community Bank. Funds may be drawn and repaid on an as needed basis. The County has entered into an interest rate swap agreement at a fixed rate of 1.91% on \$29.6 million of the bonds. At 12/31/2015 the outstanding principal of the interest rate swap agreement was \$9.9 million.
- \$13,135,000, 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.
- \$83,765,000, 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.
- \$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.



# Debt Service Funds

## GO BONDS 2016

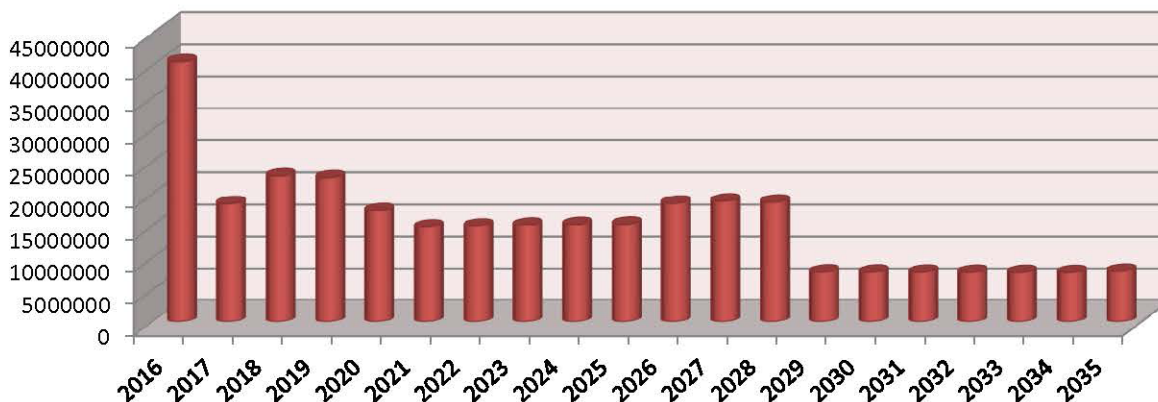
### REVENUES

TAXES	13,985,042
CHARGES FOR SERVICES (COMMISSIONS)	(263,100)
OTHER REVENUES	20,000
OTHER FINANCING SOURCES	1,151,973
<b>TOTAL REVENUES</b>	<b>\$ 14,893,915</b>

### EXPENDITURES

MGMT & PROF SERV	5,000
BOND PRINCIPAL-2013 SERIES	750,000
BOND PRINCIPAL-2012 SERIES	3,160,000
BOND PRINCIPAL-2004 SERIES	-
BOND PRINCIPAL-2008 SERIES	2,500,000
BOND INTEREST PAYMENTS-2004 SERIES	-
BOND INTEREST PAYMENTS-2008	513,100
BOND INTEREST PAYMENTS-2013 SERIES	552,700
BOND INTEREST PAYMENTS-2012 SERIES	253,615
BOND INTEREST PAYMENTS-2015AB SERIES	4,143,750
BOND INTEREST PAYMENTS-2015AG SERIES	3,015,750
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,893,915</b>

General Obligation and Sales Tax Bonds

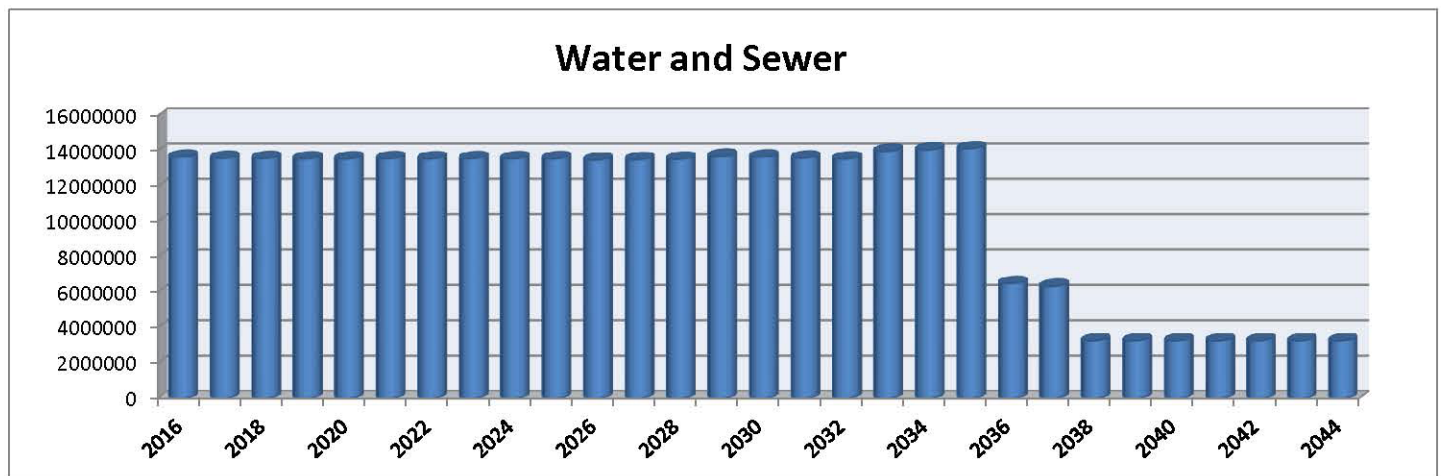


# Debt Service Funds

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:

- \$2,205,000, Series 2007-for the purpose of expanding the County's water and sewerage system. The bonds bear interest from 3.75%-5%, and will mature between April 1, 2016 and April 1, 2017. \$23,735,000 of the bonds were refunded by the Series 2015 issue.
- \$25,155,000, 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.
- \$26,895,000, 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.
- \$27,435,000, 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.
- \$75,665,000, 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.





# 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	\$ 209,815,000
Revenue Bonds	187,820,000
Total	\$ 397,635,000

Fiscal Year	GO Bonds*			Water & Sewer Bonds**			Aggregate (Total All Bonds)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014			-			-	-	-	-
2015			-			-	-	-	-
2016	28,710,000	11,897,031	40,607,031	5,085,000	8,550,763	13,635,763	33,795,000	20,447,794	54,242,794
2017	7,055,000	11,386,062	18,441,062	5,240,000	8,338,125	13,578,125	12,295,000	19,724,187	32,019,187
2018	11,810,000	10,960,903	22,770,903	5,460,000	8,106,850	13,566,850	17,270,000	19,067,753	36,337,753
2019	11,900,000	10,579,914	22,479,914	5,700,000	7,843,350	13,543,350	17,600,000	18,423,264	36,023,264
2020	10,315,000	7,051,272	17,366,272	5,920,000	7,623,750	13,543,750	16,235,000	14,675,022	30,910,022
2021	8,130,000	6,652,500	14,782,500	6,185,000	7,371,900	13,556,900	14,315,000	14,024,400	28,339,400
2022	8,665,000	6,253,275	14,918,275	6,450,000	7,095,600	13,545,600	15,115,000	13,348,875	28,463,875
2023	9,235,000	5,827,625	15,062,625	6,750,000	6,807,525	13,557,525	15,985,000	12,635,150	28,620,150
2024	9,815,000	5,362,125	15,177,125	7,040,000	6,512,400	13,552,400	16,855,000	11,874,525	28,729,525
2025	10,450,000	4,777,625	15,227,625	7,390,000	6,164,650	13,554,650	17,840,000	10,942,275	28,782,275
2026	14,440,000	4,068,625	18,508,625	7,610,000	5,871,925	13,481,925	22,050,000	9,940,550	31,990,550
2027	15,530,000	3,306,250	18,836,250	7,995,000	5,508,425	13,503,425	23,525,000	8,814,675	32,339,675
2028	16,175,000	2,499,750	18,674,750	8,410,000	5,120,200	13,530,200	24,585,000	7,619,950	32,204,950
2029	5,820,000	1,935,250	7,755,250	8,975,000	4,710,575	13,685,575	14,795,000	6,645,825	21,440,825
2030	6,120,000	1,621,375	7,741,375	9,390,000	4,251,450	13,641,450	15,510,000	5,872,825	21,382,825
2031	6,435,000	1,291,375	7,726,375	9,810,000	3,779,250	13,589,250	16,245,000	5,070,625	21,315,625
2032	6,765,000	944,500	7,709,500	10,255,000	3,284,650	13,539,650	17,020,000	4,229,150	21,249,150
2033	7,110,000	579,875	7,689,875	11,210,000	2,766,900	13,976,900	18,320,000	3,346,775	21,666,775
2034	7,475,000	196,500	7,671,500	11,650,000	2,397,450	14,047,450	19,125,000	2,593,950	21,718,950
2035	7,860,000	-	7,860,000	12,105,000	2,011,900	14,116,900	19,965,000	2,011,900	21,976,900
2036	-	-	-	4,870,000	1,609,400	6,479,400	4,870,000	1,609,400	6,479,400
2037	-	-	-	5,095,000	1,240,375	6,335,375	5,095,000	1,240,375	6,335,375
2038	-	-	-	2,350,000	902,500	3,252,500	2,350,000	902,500	3,252,500
2039	-	-	-	2,475,000	781,875	3,256,875	2,475,000	781,875	3,256,875
2040	-	-	-	2,600,000	655,000	3,255,000	2,600,000	655,000	3,255,000
2041	-	-	-	2,730,000	521,750	3,251,750	2,730,000	521,750	3,251,750
2042	-	-	-	2,875,000	381,625	3,256,625	2,875,000	381,625	3,256,625
2043	-	-	-	3,020,000	234,250	3,254,250	3,020,000	234,250	3,254,250
2044	-	-	-	3,175,000	79,375	3,254,375	3,175,000	79,375	3,254,375
<b>Total</b>	<b>\$ 209,815,000</b>	<b>\$ 97,191,832</b>	<b>\$ 307,006,832</b>	<b>\$ 187,820,000</b>	<b>\$ 120,523,788</b>	<b>\$ 308,343,788</b>	<b>\$ 397,635,000</b>	<b>\$ 217,715,620</b>	<b>\$ 615,350,620</b>

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

\*\*For Series 2005A, Series 2007, 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 \$5,000.00. The County budgets the following capital projects funds:

- Capital Outlay Fund

The total amount budgeted for the FY2016 Capital Projects is \$9,918,000 and is broken out as follows:

- \$2,000,000 for radio system upgrades for Public Safety
- \$1,800,000 for building improvements for the new courthouse
- \$1,210,500 for infrastructure and roads
- \$1,636,000 for computer software for Public Safety
- \$ 65,000 for Voter Registration equipment for upcoming elections:
  - Voter card supplies
  - Express poll scanners
  - 2D Scanners
- \$ 170,500 for the design of the new Voter's Registration building
- \$ 218,000 for computer expansion and storage for IS&T
- \$ 191,600 year two of Pictometry Aerial Image contract for GIS
- \$ 43,900 for a Oce ColorWave 650 Plotter and 3 Dell works stations for GIS
- \$ 50,200 for building change detection computer program and two vehicles for Tax Assessor's Office
- \$ 359,000 for Public Facilities for the following renovations, building improvements, and vehicle:
  - Administration Building carpet replacement and renovations
  - Probate Court Annex renovation
  - Single cab Isuzu truck for second grounds crew
  - HVAC replacements for the North Precinct Building, Auxiliary Building, Crime Lab and JJC Building
- \$ 465,000 to replace approximately 13 vehicles and to replace numerous laptops for the Sheriff's Office
- \$ 22,900 to replace Ford Expedition for the Coroner/Medical Examiner's Office
- \$ 358,600 for Engineering to replace the following vehicles and equipment:
  - 2 Dump trucks
  - 1 Mowing tractor
  - 1 Mini Excavator
  - 1 Tractor
  - 5 Trucks



# Capital Project Funds

- \$ 24,300 for fuel master updates for Fleet Maintenance
- \$ 90,000 replacement 28 passenger bus for Senior Services
- \$1,212,500 for Parks and Recreation's site improvements, replacement of machinery and vehicles:
  - Central Park turf replacement and tennis court resurfacing
  - Coal Mountain repave walking trail
  - Fowler Park tennis court paint and crack filler
  - Bennett Park scoreboard replacement
  - Midway Park replace picnic pavilion
  - Sharon Springs Park repave parking lot
  - Pooles Mill Park remodel restrooms
  - Replace 1 ATV
  - Replace 3 mowers
  - Replace 2 tractors
  - Replace 4 trucks





# Capital Project Funds

## CAPTIAL PROJECT FUNDS

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2016 Adopted Budget
<b>REVENUES</b>						
Taxes and Commissions					\$	-
Licenses and Permits						-
Fines & Forfeitures						-
Intergovernmental Revenues						-
Charges for Services						-
Other Revenues						3,034,800
Other Financing Sources						6,883,200
<b>TOTAL REVENUES</b>						<b>\$ 9,918,000</b>
<b>EXPENDITURES</b>						
Capital Projects	-	-	9,918,000	-	-	9,918,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,918,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,918,000</b>









# Budget Detail

## Section Three





# 2016



## General Fund

General Fund Revenue and Expenditure  
Detail by Department or Office (in order by department/office number)

10000 - 10000000 General Fund Admin	10016220 - Planning & Community Development Inspection, Administration, Current Planning, Long Range Planning, and Business Licenses
10012100 - Court Administration	10016565 - Public Facilities
10012101 - Pre Trial Services	10022310 - Sheriff's Office Administration, Investigation, Enforcement, Detention Center, Training, Support Services, Court Services, and Animal Control
10012102 - Accountability Court	10023800 - E911 Center
10012150 - Superior Court	10025600 - Ambulance Service
10012180 - Clerk of Courts	10026700 - Coroner & Medical Examiner
10012181 - Board of Equalization	10044500 - Community Service
10012200 - District Attorney	10044520 - Senior Services
10012300 - State Court	10051143 - Animal Shelter
10012350 - State Court Solicitor	10052110 - P & R Administration, Programs, Athletics, Lake Division, Maintenance, and Outdoor Division
10012400 - Magistrate Court	10055500 - Library
10012450 - Probate Court	10061110 - Natural Resources Conservation Service
10012600 - Juvenile Court	10066570 - Extension Service
10012800 - Indigent Defense	10090002 - Surplus Property Sales
10014400 - Voter Registration	10090595 - Rural Development
10015110 - Board of Commissioners	10090599 - Office Services
10015320 - Administration	10091110 - Public Health Administration
10015450 - Code Enforcement	10091170 - Mental Health Administration
10015510 - Finance	10091410 - Public Welfare Administration
10015517 - Procurement	10091450 - Non-Profit Funding
10015519 - Payroll Services	10091520 - Economic Development
10015535 - Information Systems & Tech	
10015536 - Telecommunications*	
10015537 - GIS Services	
10015540 - Personnel Services	
10015545 - Tax Commissioner's Office, Property, Auto, Delinquent, and Accounting	
10015550 - Tax Assessor	
10015555 - Training & Development	
10015570 - Communications	

\*FY 2016 Telecommunications Dept. merged with Information Systems & Technology Dept.

**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.**

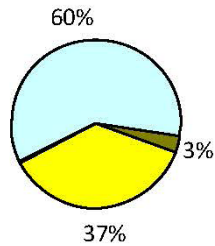


# Budget Summary | General Fund Administration

## 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 nondepartmental.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Taxes	82,238,193	79,468,611	85,236,550
Licenses & Permits	755,218	576,300	714,400
Intergovern Revenues	321,855	92,000	128,500
Charges for Services	3,455,113	3,159,100	2,804,000
Investment Income	171,515	100,200	181,400
Miscellaneous Rev	44,133	108,500	10,800
Other Financing Srcs	828,782	1,680,000	1,380,000

### TOTAL

<b>\$ 87,814,810</b>	<b>\$ 85,184,711</b>	<b>\$ 90,455,650</b>
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### EXPENDITURES

Supplies	34,680	380,000	230,000
Capital Outlays	59,000	0	0
Other Costs	11,761	0	0
Contingencies	0	2,210,000	2,886,700
Other Financing Uses	13,704,980	4,084,700	4,676,500

### TOTAL

<b>\$ 13,810,421</b>	<b>\$ 6,674,700</b>	<b>\$7,793,200</b>
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# Budget Summary | Court Administration

## 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.

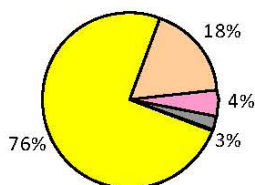
**Goal #2: Support the court in directing and overseeing the budget development, revenue, disbursement process and maintain accounting records in compliance with County, State and Federal policies and professional standards.**

- Develop, recommend, and administer the annual budgets for the courts.
- 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 outcome 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Svcs & EE Ben	560,372	727,500	447,100
Purch/Contr Services	228,908	79,200	103,500
Supplies	16,658	22,500	26,000
Capital Outlays	3,906	0	0
InterFund/Dept Chrgs	105,210	154,300	14,800
<b>TOTAL</b>	<b>\$ 915,053</b>	<b>\$ 983,500</b>	<b>\$ 591,400</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 pre-trial 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 is responsible 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 pre-trial 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.

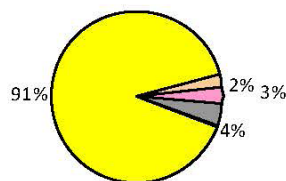
**Goal #2: Obtain Georgia Crime Information Center (GCIC) certification for the office through the Georgia Bureau of Investigation.**

- Ability to search an individual's criminal history without relying on another office to assist.
- Allow for more frequent compliance checks for diversion cases.

**Goal #3: Implement a validated risk assessment tool in determining an individual's release level within the booking process at the detention center.**

- Determine the probability of the risk of flight and the potential for additional criminal behavior.
- Provide to 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 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Srvcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: purple;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

## REVENUES

Miscellaneous Rev

## TOTAL

## EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Miscellaneous Rev	32,750	53,500	70,000
<b>TOTAL</b>	<b>\$ 32,750</b>	<b>\$ 53,500</b>	<b>\$ 70,000</b>
Pers Srvcs & EE Ben	166,230	167,600	203,000
Purch/Contr Services	2,045	5,000	5,900
Supplies	772	5,700	6,200
InterFund/Dept Chrgs	45,216	44,600	9,200
<b>TOTAL</b>	<b>\$ 214,263</b>	<b>\$ 222,900</b>	<b>\$ 224,300</b>



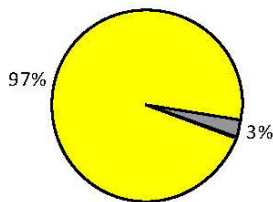
# Budget Summary | Accountability Court

## Department Description and Information

### 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



#### EXPENDITURES

Pers Srvcs & EE Ben  
InterFund/Dept Chrgs

#### TOTAL

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
0	0	282,000
0	0	8,800
<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 290,800</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.

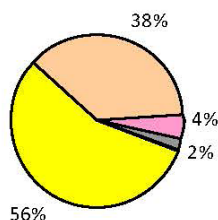
**Goal #2: Ensure the effective and continuous evaluation of caseload throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest and to build support for the implementation and management of change.**

- 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

Charges for Services  
Fines & Forfeit

## TOTAL

## EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	164,704	179,400	164,700
Fines & Forfeit	303,911	268,700	304,800
<b>TOTAL</b>	<b>\$ 468,614</b>	<b>\$ 448,100</b>	<b>\$ 469,500</b>
Pers Svcs & EE Ben	274,107	305,200	291,500
Purch/Contr Services	175,036	187,400	195,100
Supplies	10,972	19,000	20,100
Capital Outlays	13,437	0	0
InterFund/Dept Chrgs	24,005	24,000	11,000
<b>TOTAL</b>	<b>\$ 497,557</b>	<b>\$ 535,600</b>	<b>\$ 517,700</b>



# Budget Summary | Clerk of Courts

## Department Description and Information

Clerk of Court is an elected position serving the Superior and State Courts in Forsyth County. The Clerk and Deputy Clerk 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, 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

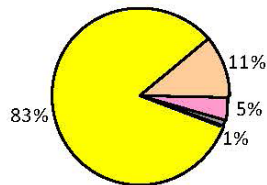
The mission of the Forsyth County Clerk of Courts office is to protect the integrity of public records and public funds, and provide the citizens of Forsyth County with the highest level of professional public service.

## Goals and Objectives

**Goal #1: Expand our on-line services to better serve and provide convenience to 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 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Svcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: purple;">■</span> Capital Outlays
<span style="color: grey;">■</span> InterFund/Dept Chrgs	<span style="color: green;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: blue;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

## REVENUES

Charges for Services

## TOTAL

## EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

## TOTAL

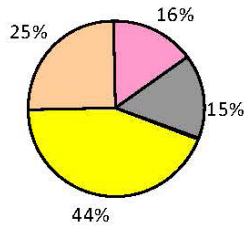
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	852,117	995,000	995,000
<b>TOTAL</b>	<b>\$ 852,117</b>	<b>\$ 995,000</b>	<b>\$ 995,000</b>
Pers Svcs & EE Ben	1,651,301	1,607,600	2,157,500
Purch/Contr Services	131,693	314,500	288,900
Supplies	88,563	116,200	119,600
InterFund/Dept Chrgs	495,182	464,300	18,000
<b>TOTAL</b>	<b>\$ 2,366,738</b>	<b>\$ 2,502,600</b>	<b>\$ 2,584,000</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. The Board is charged by the O.C.G.A. 48-5-311 to hear appeals of property tax matters.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Pers Srvcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Purch/Contr Services
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	8,800	21,500	21,500
Purch/Contr Services	3,669	12,500	12,500
Supplies	54	7,600	7,600
InterFund/Dept Chrgs	8,900	7,200	7,500
<b>TOTAL</b>	<b>\$ 21,423</b>	<b>\$ 48,800</b>	<b>\$ 49,100</b>



# Budget Summary | District Attorney's Office

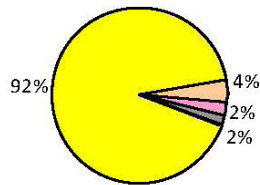
## Department Description and Information

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 Official Code of Georgia including both criminal and civil court appearances.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

Miscellaneous Rev

## TOTAL

## EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Miscellaneous Rev	11,428	2,000	2,000
<b>TOTAL</b>	<b>\$ 11,428</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Ben	587,488	584,500	765,700
Purch/Contr Services	29,827	34,100	31,600
Supplies	18,613	23,000	20,800
InterFund/Dept Chrgs	148,648	150,700	14,000
<b>TOTAL</b>	<b>\$ 784,575</b>	<b>\$ 792,300</b>	<b>\$ 832,100</b>

# Budget Summary | State Court

## 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 also authorized to hold hearings, and issue search and arrest warrants; and for 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. The State Court Judges may also hear applications for search and arrest warrants and may hold preliminary hearings.

## 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.

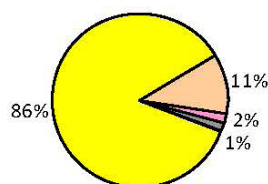
**Goal #2: Ensure the effective and continuous evaluation of caseflow throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest and to build support for the implementation and management of change.**

- 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Pers Svcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Purch/Contr Services
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

## REVENUES

Charges for Services  
Fines & Forfeit

## TOTAL

## EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	207,271	329,100	207,300
Fines & Forfeit	1,409,354	1,400,000	1,409,400
<b>TOTAL</b>	<b>\$ 1,616,625</b>	<b>\$ 1,729,100</b>	<b>\$ 1,616,700</b>
Pers Svcs & EE Ben	593,869	584,300	748,400
Purch/Contr Services	80,543	93,200	95,900
Supplies	8,835	12,500	13,800
Capital Outlays	6,447	0	0
InterFund/Dept Chrgs	90,832	89,900	12,000
<b>TOTAL</b>	<b>\$ 780,525</b>	<b>\$ 779,900</b>	<b>\$ 870,100</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 victims of crime and keeping them informed about the criminal justice process.

## Goals and Objectives

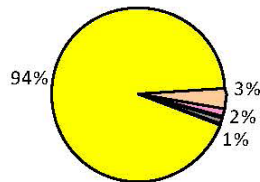
**Goal #1: Provide justice by balancing the interests of the State of Georgia, County of Forsyth.**

- Aggressively prosecute misdemeanor cases.

**Goal #2: Provide justice by balancing the interests of crime victims with the rights of those accused.**

- To protect victims of crimes and keep them informed about the criminal justice process.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

Charges for Services

## TOTAL

## EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

Capital Outlays

InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	15,975	15,000	0
<b>TOTAL</b>	<b>\$ 15,975</b>	<b>\$ 15,000</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Ben	1,182,253	1,174,100	1,472,900
Purch/Contr Services	38,720	45,700	52,700
Supplies	12,712	26,700	23,900
Capital Outlays	0	0	5,000
InterFund/Dept Chrgs	285,693	276,400	15,700
<b>TOTAL</b>	<b>\$ 1,519,378</b>	<b>\$ 1,522,900</b>	<b>\$ 1,570,200</b>

# 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

The 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, 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 to 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.

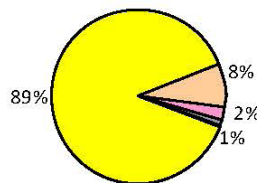
### Goal #2: Improve the quality and quantity of court related information disseminated to the public.

- 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 Careertracks.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Taxes	1,288	1,200	1,300
Charges for Services	744	500	800
Fines & Forfeit	373,087	388,000	391,500
Miscellaneous Rev	1,713	1,200	1,400

<b>TOTAL</b>	<b>\$ 376,832</b>	<b>\$ 390,900</b>	<b>\$ 395,000</b>
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## EXPENDITURES

Pers Srvcs & EE Ben	626,318	651,500	868,900
Purch/Contr Services	47,514	57,900	74,100
Supplies	14,102	18,600	21,000
Capital Outlays	0	7,000	1,000
InterFund/Dept Chrgs	122,643	107,800	11,000

<b>TOTAL</b>	<b>\$ 810,577</b>	<b>\$ 842,800</b>	<b>\$ 976,000</b>
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# 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

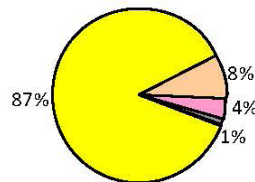
Faithfully discharge the duties of Judge of the Probate Court of Forsyth County, during my continuation in office, according to law, to the best of my knowledge and ability, without favor or affection to any party, and that I will only receive my legal fees.

## Goals and Objectives

**Goal #1:** To forecast revenues of 2016 for Probate Court based on past revenue.

**Goal #2:** To forecast expenditures of 2016 for Probate Court based on past expenditures.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Licenses & Permits	297,022	391,000	339,000
Charges for Services	248,691	225,000	263,000
Fines & Forfeit	88,731	80,000	156,500
Miscellaneous Rev	27	0	0

### TOTAL

**\$ 634,472      \$ 696,000      \$ 758,500**

### EXPENDITURES

Pers Svcs & EE Ben	589,915	590,500	826,800
Purch/Contr Services	55,757	73,300	75,200
Supplies	21,524	31,500	33,900
Capital Outlays	0	5,000	0
InterFund/Dept Chrgs	148,153	119,200	11,700

### TOTAL

**\$ 815,349      \$ 819,500      \$ 947,600**

# 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 the 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 to secure proper care and permanency for children removed from their homes.

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; to public safety, and to the 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 the Interstate Compact on juveniles. The Juvenile Court has concurrent jurisdiction with the 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 falling under the Juvenile 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.

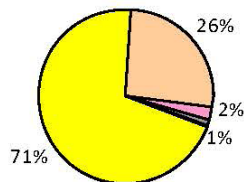
### Goal #2: Redefine case management procedures to provide for closer supervision and treatment of juveniles in order to attain rehabilitation.

- Provide training and ensure proper and full usage of the court's new case management system, Odyssey.
- Reevaluate the court's local rules and procedures for more effectiveness.
- Establish monitoring system to ensure personnel accountability for closer case supervision.

### Goal #3: To reduce the number of juveniles adjudicated delinquent or unruly by providing early intervention through appropriate diversion related programming.

- 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Pers Svcs & EE Ben
- Purch/Contr Services
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

## REVENUES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Intergovern Revenues	88,434	88,500	88,500
Charges for Services	443	1,900	1,900
Fines & Forfeit	13,074	6,000	6,000
Miscellaneous Rev	2,649	13,000	13,000

## TOTAL

**\$ 104,599      \$ 109,400      \$ 109,400**

## EXPENDITURES

Pers Svcs & EE Ben	739,670	793,976	1,050,000
Purch/Contr Services	497,746	380,400	381,700
Supplies	26,113	31,300	31,300
InterFund/Dept Chrgs	139,053	128,715	16,600
Other Costs	347	0	0
Other Financing Uses	14,400	0	0

## TOTAL

**\$ 1,417,329      \$ 1,334,391      \$ 1,479,600**



# 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 the standards promulgated by the Georgia Public Defender Standards Council.

## Goals and Objectives

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

- Perform weekly reviews of all expenditures.
- Process all 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.

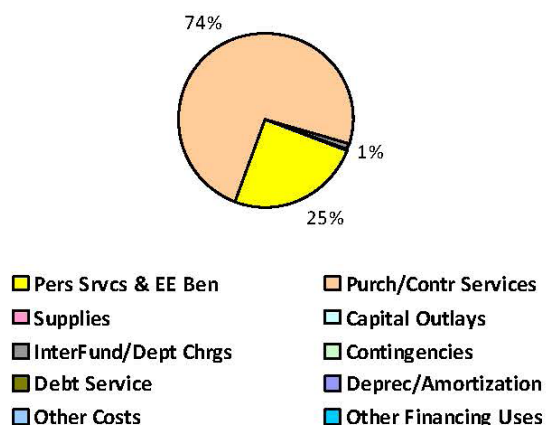
### Goal #2: Provide every person charged with a criminal offense the opportunity to apply for appointed counsel within the Indigent Defense Guidelines and as required by statute.

- Attend each first appearance hearing conducted by the Magistrate Court to meet with individuals who have not posted bond within 72 hours of their arrest.
- Attend each arraignment for Magistrate, State, and Superior Court to meet with unrepresented individuals.

### Goal #3: Appoint an attorney to qualified individuals within the timeframe set forth in the Indigent Defense Guidelines and as required by statute.

- Conduct thorough financial interviews with individuals requesting appointed counsel.
- Thoroughly investigate financials of individuals who are interviewed for appointed counsel.
- Conduct and complete application process within 72 hours of interview completion.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Intergovern Revenues  
Charges for Services  
Fines & Forfeit

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Intergovern Revenues	199,300	193,300	201,700
Charges for Services	44,589	19,800	20,000
Fines & Forfeit	83	0	0
<b>TOTAL</b>	<b>\$ 243,972</b>	<b>\$ 213,100</b>	<b>\$ 221,700</b>
Pers Srvcs & EE Ben	283,771	298,200	340,700
Purch/Contr Services	832,512	1,000,900	1,023,200
Supplies	1,464	2,500	3,700
InterFund/Dept Chrgs	60,421	59,600	9,900
<b>TOTAL</b>	<b>\$ 1,178,168</b>	<b>\$ 1,361,200</b>	<b>\$1,377,500</b>

# Budget Summary | Voter Registrations and Elections

## Department Description and Information

### Mission

The mission of the Voter Registration 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 Election Code and State Election Board Rules; to encourage voter participation; to continue providing 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: Revise all procedures for the office and warehouse.

- Ensure that all staff have written procedures for all tasks needed to accurately perform their duties.
- Cross train all employees for office, warehouse and election procedures.
- Revise checklist used for voter registrations and elections.

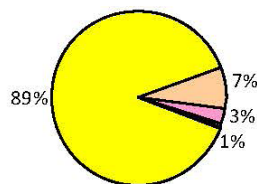
#### Goal #2: Re-evaluate job duties and re-assign staff to be responsible for areas within the office and warehouse.

- Distribute duties to ensure equitable workloads for each employee.
- Continue to train employees to increase their knowledge base.
- Ensure employees will continue to work on their Georgia election Official Certification.

#### Goal #3: Ensure 2016 elections are run accurately and efficiently.

- Pack supplies early to prevent last minute need for overtime.
- Train all poll officials for the upcoming elections.
- Preserve the integrity of the election process.

**2016 ADOPTED BUDGET  
EXPENDITURES**



#### REVENUES

Charges for Services  
Fines & Forfeit

#### TOTAL

#### EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

#### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	18,256	0	13,500
Fines & Forfeit	375	0	0
<b>TOTAL</b>	<b>\$ 18,631</b>	<b>\$ 0</b>	<b>\$ 13,500</b>
Pers Svcs & EE Ben	535,291	404,100	1,867,000
Purch/Contr Services	99,599	44,000	153,200
Supplies	41,029	13,600	63,300
InterFund/Dept Chrgs	96,532	121,500	10,800
<b>TOTAL</b>	<b>\$ 772,451</b>	<b>\$ 583,200</b>	<b>\$ 2,094,300</b>



# Budget Summary | Board of Commissioners

## Department Description and Information

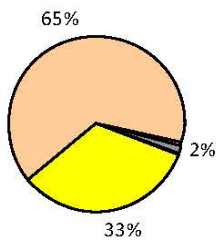
The Board of Commissioners is made up of five members, each living in a specific district and elected to serve four-year terms. Each year in January, the five members elect one of their own to serve as chairman of the board for the coming year.

Forsyth County operates under the commission-county manager form of government. The Board of Commissioners is the governing body of the county.

## 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 ADOPTED BUDGET EXPENDITURES



- Pers Srvcs & EE Ben
- Purch/Contr Services
- Supplies
- Capital Outlays
- InterFund/Dept Chrgs
- Contingencies
- Debt Service
- Deprec/Amortization
- Other Costs
- Other Financing Uses

### REVENUES

Charges for Services

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	135	0	800
<b>TOTAL</b>	<b>\$ 135</b>	<b>\$ 0</b>	<b>\$ 800</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Ben	219,773	220,900	271,600
Purch/Contr Services	453,949	531,200	531,000
Supplies	4,967	4,700	3,900
InterFund/Dept Chrgs	60,521	46,100	11,600
<b>TOTAL</b>	<b>\$ 739,211</b>	<b>\$ 802,900</b>	<b>\$ 818,100</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: Continue development of the new county website.

- Work with IS/T, Communications and others to advance the project.
- Review and consider recommended changes.
- Present draft and final product to the BOC for approval. Roll out new website.

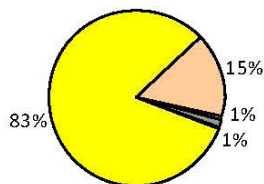
### Goal #2: Continue new logo and rebranding effort.

- Continue working with group assembled for this project.

### Goal #3: Begin work on county-wide strategic plan.

- Introduce effort to BOC.
- Develop plan to proceed.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

Charges for Services

## TOTAL

## EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	1,580	1,400	0
<b>TOTAL</b>	<b>\$ 1,580</b>	<b>\$ 1,400</b>	<b>\$ 0</b>
Pers Srvcs & EE Ben	684,758	654,900	764,800
Purch/Contr Services	21,032	168,600	140,000
Supplies	6,965	8,800	7,750
InterFund/Dept Chrgs	104,437	103,300	13,400
<b>TOTAL</b>	<b>\$ 817,192</b>	<b>\$ 935,600</b>	<b>\$ 925,950</b>



# Budget Summary | Code Enforcement

## Department Description and Information

### 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: Continue to provide fair and consistent enforcement of county codes and regulations.

- Decrease response time to code violation complaints to 24 hours or less from when a complaint is received.
- Reduce the average number of calendar days a code violation case is open to 45 days or less
- Increase proactive officer initiated enforcement of all county codes, identifying and abating violations prior to department receiving external complaint of violation.

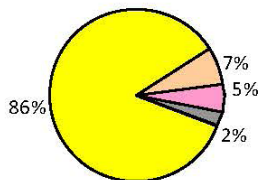
#### Goal #2: Increase the presence of park rangers in county maintained parks.

- Increase park patrol hours by park rangers as well as increasing their interaction with park visitors to decrease opportunities for park code violations.
- Work jointly with the Parks and Recreation Department to conduct park ranger led safety and information programs.
- Continue the enforcement of established park codes and rules and regulations to maintain safe and desirable parks.

#### Goal #3: Continue with the establishment of county wide specific code violation abatement projects.

- Commercial Property Maintenance compliance per the Unified Development Code 10-1.14 requirements.
- Prohibited sign violations including signs too large for zoning, signs displayed within the right-of-way and signs place without required permit.
- Solid waste accumulation violations within residential zoning districts.

**2016 ADOPTED BUDGET  
EXPENDITURES**



#### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

#### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	500,764	509,300	636,600
Purch/Contr Services	15,360	58,200	51,700
Supplies	30,475	33,300	34,900
InterFund/Dept Chrgs	181,253	136,400	19,200
<b>TOTAL</b>	<b>\$ 727,851</b>	<b>\$ 737,200</b>	<b>\$ 742,400</b>

# Budget Summary | Finance

## 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 and activities, providing financial leadership and expertise to county managers, and interpreting county goals and policies.

## Goals and Objectives

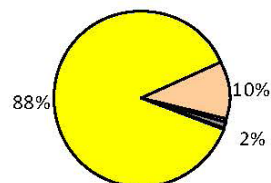
**Goal #1: To provide accurate, complete, and timely recording and reporting for all county finances.**

- Provide regular internal reporting 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: To 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Pers Svcs & EE Ben
- Purch/Contr Services
- Supplies
- Capital Outlays
- InterFund/Dept Chrgs
- Contingencies
- Debt Service
- Deprec/Amortization
- Other Costs
- Other Financing Uses

### REVENUES

Taxes 1,316  
Miscellaneous Rev (1)

### TOTAL

### EXPENDITURES

Pers Svcs & EE Ben 702,598  
Purch/Contr Services 200,169  
Supplies 8,283  
Capital Outlays 196,980  
InterFund/Dept Chrgs 164,459

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Taxes	1,316	0	0
Miscellaneous Rev	(1)	0	0
<b>TOTAL</b>	<b>\$ 1,315</b>	<b>\$ 0</b>	<b>\$ 0</b>
Pers Svcs & EE Ben	702,598	827,600	1,042,600
Purch/Contr Services	200,169	124,300	123,700
Supplies	8,283	5,300	5,300
Capital Outlays	196,980	0	0
InterFund/Dept Chrgs	164,459	188,900	14,000
<b>TOTAL</b>	<b>\$ 1,272,489</b>	<b>\$ 1,146,100</b>	<b>\$ 1,185,000</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 - Foster effective broad-based competition

## Mission

The 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.

## Goals and Objectives

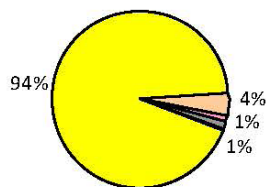
**Goal #1: Procure goods and services for the departments or offices, ensuring it is the right material, quantity, time, place, source, service and price.**

- Work with departments or offices to verify actual needs (cost avoidance).
- Monitor contracts closely and maintain records of performance.
- Keep open communication with the departments regarding availability.

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

- Provide self serve portal for all vendors.
- Promote vendor symposium to discuss what projects are available and educate in the process.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Charges for Services

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	12,411	7,000	5,000
<b>TOTAL</b>	<b>\$ 12,411</b>	<b>\$ 7,000</b>	<b>\$ 5,000</b>
Pers Srvcs & EE Ben	363,531	371,000	590,700
Purch/Contr Services	13,215	17,700	23,600
Supplies	10,071	3,500	6,200
InterFund/Dept Chrgs	89,032	74,500	9,200
<b>TOTAL</b>	<b>\$ 475,850</b>	<b>\$ 466,700</b>	<b>\$ 629,700</b>

# Budget Summary | Payroll Services

## Department Description and Information

### Mission

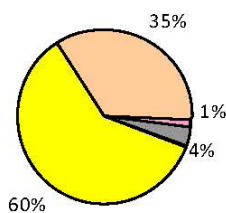
The mission of the Payroll Department is to provide accurate and timely compensation to Forsyth County Government employees in an efficient and cost effective manner while ensuring compliance with all federal, state and local laws and regulations. The Payroll Department strives to provide the highest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

### Goals and Objectives

**Goal #1: Complete migration to MUNIS for payroll processing.**

- Payroll interfaced directly into financial software.

**2016 ADOPTED BUDGET  
EXPENDITURES**



#### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

#### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	133,880	133,100	139,900
Purch/Contr Services	64,975	80,200	80,500
Supplies	3,211	3,100	3,100
Capital Outlays	18,745	0	0
InterFund/Dept Chrgs	30,711	30,100	8,300
<b>TOTAL</b>	<b>\$ 251,522</b>	<b>\$ 246,500</b>	<b>\$ 231,800</b>



# Budget Summary | Information Systems & Technology

## Mission

It is the goal of the Information Systems and Technology Department to increase efficiency of government services by providing cost-effective solutions to the county via advances in information management and communications.

## Goals and Objectives

**Goal #1: To expand and leverage the Boss/Diagwin Helpdesk application to help track the inventory of all county owned PC's, laptops and servers.**

- Gather tracking requirements from various offices that utilize this data on an annual basis such as the Finance Department in order to ensure Diagwin can deliver their needs.
- Upgrade all LAN Techs and Network team members with Smartphones to use the Boss/Diagwin mobile app to manage the county inventory on a daily real-time basis.
- Conduct the physical inventory to gather actual numbers and required information from the units.

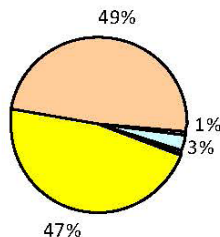
**Goal #2: Establish a strong 5 year strategic plan in conjunction and with direction from the IT Governance Council.**

- Continue ITGC to meetings and conduct an overall survey of the departmental needs.
- Develop a plan based on priorities and funding availability that makes sense and provides Forsyth County with efficiencies in services to better serve the tax payers.

**Goal #3: Continue to utilize current technology to strengthen the county's document management and records retention needs.**

- Finalize a proposal to present to the board with specific and required funding to proceed.
- Implement project record retention program.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### EXPENDITURES

Pers Srvcs & EE Ben
Purch/Contr Services
Supplies
Capital Outlays
InterFund/Dept Chrgs
Debt Service

### TOTAL

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
1,286,716	1,462,000	1,832,700
965,590	1,382,800	1,911,100
123,013	26,100	24,900
124,583	335,800	118,700
264,191	305,400	18,900
42,982	0	0
<b>\$ 2,807,074</b>	<b>\$ 3,512,100</b>	<b>\$ 3,906,300</b>

# Budget Summary | Telecommunications\*

## Department Description and Information

The purpose of the Telecommunications division is to manage both equipment and system operations to ensure the accuracy and integrity of services and to implement any system upgrades and enhancements to better serve Forsyth County Government. The Telecommunications division is responsible for an array of T-1, copper and fiber optic connections throughout Forsyth County.

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
<b>EXPENDITURES</b>			
Pers Svcs & EE Ben	82,878	81,700	0
Purch/Contr Services	605,696	730,500	0
InterFund/Dept Chrgs	14,405	14,400	0
<b>TOTAL</b>	<b>\$ 702,979</b>	<b>\$ 826,600</b>	<b>\$ 0</b>

\*Telecommunications Department merged with Information Systems and Technology Department (IS&T) in FY 2016.

# 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 and to establish a foundation of geographic information to support community decision making by developing an enterprise GIS program that will allow Forsyth County to study existing business processes and re-engineer existing workflow 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, GIS infrastructure, and GIS services to support the unique business needs of Forsyth County and the citizens we serve.

## Goals and Objectives

### Goal #1: Cost-effective and sustainable use of GIS technology throughout the County.

- Establish centralized review and coordination of GIS resources, infrastructure and initiatives.
- Continue to implement web technologies (PC, tablet, phone) within County workflows to provide end users with readily available data and tools.

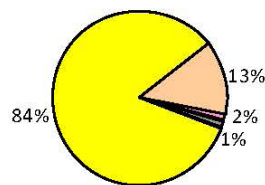
### Goal #2: Provide users with easily accessible information in a common format.

- Provide efficient and reliable County-wide access to geospatial data.
- Continue to 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.

- Successful integration of County GIS within identified core business processes.
- Standardized methodologies and techniques in place and in using ISO/TC 211 "Geographic Information" standards.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

Charges for Services

## TOTAL

## EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

Capital Outlays

InterFund/Dept Chrgs

## TOTAL

**2014  
ACTUAL**

**2015  
ADOPTED  
BUDGET**

**2016  
ADOPTED  
BUDGET**

18,946

15,800

15,800

**\$ 18,946**

**\$ 15,800**

**\$ 15,800**

698,268

715,800

944,000

114,162

218,900

149,500

12,154

11,800

14,300

218,853

0

3,200

164,659

161,300

11,600

**\$ 1,208,095**

**\$ 1,107,800**

**\$1,122,600**



# 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 strives to provide programs and services expediently with efficiency, professionalism and the highest level of customer service.

## Goals and Objectives

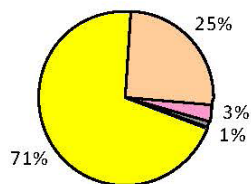
**Goal #1: Establish and implement a comprehensive wellness program.**

- Work with Northwestern Benefits Broker in the development and implementation of a viable plan.
- Apply for and utilize ACCG Wellness grant toward wellness seminars & programs.
- Train and utilize staff member to assist in wellness goal and coordination of wellness activities.

**Goal #2: Educate managers, directors and timekeepers on the policies set forth in the Forsyth County Employee Handbook (2012 revision version).**

- Schedule various in-service meetings addressing groups of policies.
- Coordinate with Payroll in the development and implementation of a timekeeper's handbook of policies relating to timekeeping functions.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

Intergovern Revenues

## TOTAL

## EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Intergovern Revenues	0	2,100	1,800
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 2,100</b>	<b>\$ 1,800</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Ben	415,263	424,500	538,200
Purch/Contr Services	241,365	255,100	191,000
Supplies	12,460	22,800	22,700
InterFund/Dept Chrgs	77,127	89,500	9,400
<b>TOTAL</b>	<b>\$ 746,214</b>	<b>\$ 791,900</b>	<b>\$ 761,300</b>

# Budget Summary | Tax Commissioner's Office

## Department Description and Information

### 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.

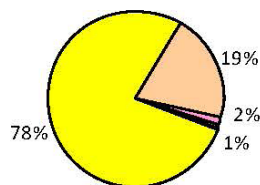
### Goals and Objectives

**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%.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Taxes  
Charges for Services

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Taxes	107,165	172,400	172,400
Charges for Services	4,450,305	4,510,000	4,510,000
<b>TOTAL</b>	<b>\$ 4,557,470</b>	<b>\$ 4,682,400</b>	<b>\$ 4,682,400</b>
Pers Srvcs & EE Ben	1,995,621	2,129,300	2,638,200
Purch/Contr Services	359,754	654,600	655,600
Supplies	49,079	75,500	55,500
Capital Outlays	36,082	0	0
InterFund/Dept Chrgs	466,966	482,200	22,000
<b>TOTAL</b>	<b>\$ 2,907,501</b>	<b>\$ 3,341,600</b>	<b>\$ 3,371,300</b>

# Budget Summary | Tax Assessor's Office

## Department Description and Information

### Mission

The mission of Forsyth County's Tax Assessors Office is to produce an annual tax digest that conforms to the requirements of Georgia law and the rules and regulations of the Georgia Department of Revenue. The Board of Assessors is responsible for determining what real and personal property is subject to taxation in Forsyth County, estimating the fair market value of said property and 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 22, 2016.
- Mail annual assessment notices by May 13, 2016.
- 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.

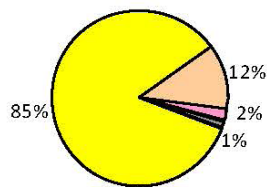
#### Goal #2: Measure, list and value all real and personal property for the 2016 tax digest. To assertively defend values placed on the 2016 tax digest.

- Have the appraisal staff in the field November 1st through January 31st. 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 2016. Research and prepare any necessary Superior Court cases for proposed settlement or defense in court.
- Review all personal property returns and work by June 1, 2016. Prepare statistical analysis and documentation required by the Georgia Department of Revenue for successful digest submission and approval.

#### Goal #3: Implement a scanning solution to aide is space utilization and property document connectivity.

- Assist in procuring or establishing county-wide.
- Begin the scanning process to eliminate many rows of standing files.
- Establish connectivity between real and personal property records and all of their corresponding documents, such as deeds, appeals, homesteads, returns, etc. Provide all records and their documents available digitally.

**2016 ADOPTED BUDGET  
EXPENDITURES**



#### REVENUES

Charges for Services

**TOTAL**

#### EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

**TOTAL**

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	456	400	0
<b>TOTAL</b>	<b>\$ 456</b>	<b>\$ 400</b>	<b>\$ 0</b>
Pers Svcs & EE Ben	1,495,170	1,616,300	2,159,200
Purch/Contr Services	213,579	276,600	305,100
Supplies	38,243	51,600	52,900
Capital Outlays	0	104,900	2,500
InterFund/Dept Chrgs	384,028	398,800	31,200
<b>TOTAL</b>	<b>\$ 2,131,020</b>	<b>\$ 2,448,200</b>	<b>\$ 2,550,900</b>

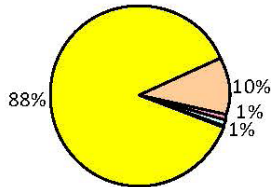


# Budget Summary | Training & Development

## Department Description and Information

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.

### 2016 ADOPTED BUDGET EXPENDITURES



- Pers Srvcs & EE Ben
- Purch/Contr Services
- Supplies
- Capital Outlays
- InterFund/Dept Chrgs
- Contingencies
- Debt Service
- Deprec/Amortization
- Other Costs
- Other Financing Uses

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays

### TOTAL

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
0	0	89,600
0	0	10,450
0	0	750
0	0	1,100
<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 101,900</b>

# Budget Summary | Communications

## Department Description and Information

### 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: Expand the tools available to the public to keep informed about Forsyth County government.**

- Add indexing to county meeting videos to make it easier for viewers to locate specific segments of a video.
- Explore the possibility of utilizing podcasts.
- Continue to explore the use of social media by the county.

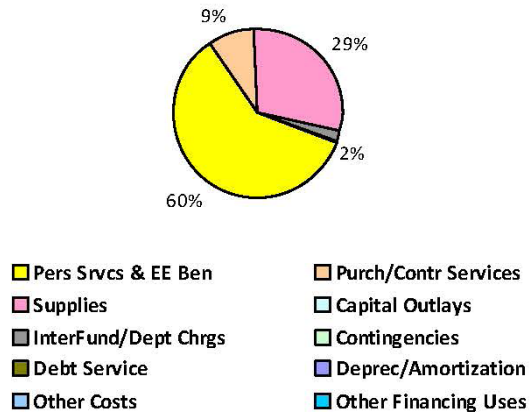
**Goal #2: Enhance efficiency of department operations.**

- Implement a tapeless workflow for filming of work sessions.
- Implement a media monitoring service to track media coverage.

**Goal #3: Integrate the county's brand.**

- Explore placement options for incorporation of new logo.
- Redesign materials such as *The Current* newsletter to reflect the brand.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Taxes  
Charges for Services  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Taxes	77,545	62,000	65,000
Charges for Services	695	600	600
Other Financing Srcs	0	77,000	110,000
<b>TOTAL</b>	<b>\$ 78,240</b>	<b>\$ 139,600</b>	<b>\$ 175,600</b>
Pers Svcs & EE Ben	224,122	236,000	301,100
Purch/Contr Services	25,710	49,800	47,300
Supplies	12,214	138,200	147,400
Capital Outlays	15,440	3,600	0
InterFund/Dept Chrgs	47,216	45,600	9,200
<b>TOTAL</b>	<b>\$ 324,702</b>	<b>\$ 473,200</b>	<b>\$ 505,000</b>

# Budget Summary | Planning & Community Development

## Planning & Community Development - Administration

### Department Description and Information

#### Mission

Planning and Community Development's mission is to develop partnerships with all members of the community in an effort to provide valuable planning and development services that promote quality development and help create communities that will be enjoyed for generations to come.

#### Goals and Objectives

##### Goal #1: Enhance customer service.

- Going forward with efforts for accessible on-line permitting.
- Simplifying process/forms.
- Providing staff with more tools to lessen customer's wait time.

##### Goal #2: Better office environment.

- New front counter design to make customers and staff more comfortable.
- Front counter staff more efficient.

## Planning & Community Development - Business Licenses

### Department Description and Information

#### Mission

The overall mission of the Business License Department is to provide information, solutions and guidance in acquiring a business license , alcohol license , pawnshop license, non-traditional tobacco paraphernalia license and/or alcohol server permits. We will accomplish this mission by assisting our customers in understanding compliance with ordinances , rules and regulations associated with operating these types of businesses.

#### Goals and Objectives

##### Goal #1: Renew business license online with software upgrade.

- Offer renewal of a business license online seems to satisfy customer demand and eliminate the cost of postage.

##### Goal #2: Customer Service.

- Provide customers digital payment options and submittal of applications to enhance customer service.



# Budget Summary | Planning & Community Development

## Planning & Community Development - Current Planning

### Department Description and Information

#### Mission

To ensure the implementation of the policies adopted by the Board of Commissioners while providing professional land planning services to facilitate sustainable growth through effective plan review and land development permitting.

#### Goals and Objectives

**Goal #1: Ensure compliance with the Forsyth County Unified Development Code, Sign Ordinance, Tree Preservation Ordinance, and unique conditions of zoning.**

- Provide additional personnel to assist businesses through the development review process, respond to land development inquiries and address zoning conformance concerns.
- Create and implement change of occupancy site development and design regulations to maintain consistency of the enforcement of land development regulations.
- Provide guidance and training to county departments, i.e., code enforcement, business licensing.

**Goal #2: Develop a team of employees dedicated to excellent customer service with the technical abilities to provide quality service to internal and external customers.**

- Training for all team members.
- American Institute of Certified Planners (AICP) and International Code Council (ICC) certification.
- Encourage open communication; flexibility and mutual respect; and provide cross training.

**Goal #3: Examine processes to make services more customer friendly.**

- Create and implement on-line zoning conformance letter application.
- Expand digital and permit application processing.
- Implement a minor plat review practice whereby tracts larger than five (5) acres can be submitted as a sketch of description for property boundary adjustments.

## Planning & Community Development - Inspections

### Department Description and Information

#### 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: Increase the division staff by adding a part-time administrative technician.**

- Relieve current administrative personnel from some of the more repetitive tasks to allow them more time of other essential functions.
- Establish a method of tracking special inspection reports that are required by the building code for commercial buildings utilizing current administrative staff.
- Have additional administrative backup for absences.

**Goal #2: Add part-time inspector.**

- Provide increased customer service for owner/builders finishing basements and remodeling projects.
- Have an inspector available to handle emergency power reconnections of lost power due to storms or other incidents.
- Enable plans examiners to have existing conditions verified when plans are submitted for renovations, tenant finishes, etc.

# Budget Summary | Planning & Community Development

## Planning & Community Development - Long Range Planning

### Department Description and Information

#### 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 needs for code revisions.
- Promote and continue to monitor planning initiatives such as the LCI Plan and Opportunity Zone.

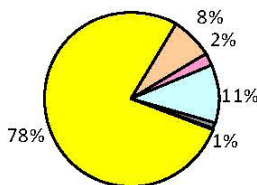
**Goal #2: Offer responsive and efficient customer service for officials, staff and members of the public.**

- 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 inquiries as land use applications are moving through the public process.

**2016 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Svcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: purple;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

#### REVENUES

Licenses & Permits	5,073,983	4,691,300	4,891,300
Charges for Services	18,976	9,600	16,600
Fines & Forfeit	58,750	20,000	26,000
Miscellaneous Rev	213	200	200

#### TOTAL

**\$ 5,151,922      \$ 4,721,100      \$ 4,934,100**

#### EXPENDITURES

Pers Svcs & EE Ben	2,328,019	2,516,300	3,770,400
Purch/Contr Services	290,809	329,500	382,400
Supplies	82,683	86,400	104,900
Capital Outlays	35,410	336,900	526,600
InterFund/Dept Chrgs	603,403	630,500	42,900

#### TOTAL

**\$ 3,340,323      \$ 3,899,600      \$ 4,827,200**

# Budget Summary | Public Facilities

## Department Description and Information

### Mission

The mission of the Public Facilities Management Office is to assure that all public owned facilities are clean, safe and operating in the most energy efficient manner. Public Facilities will ensure that all County owned assets are protected by implementing good maintenance, repair and preventative procedures and assure that all capital improvement projects are managed efficiently, completed on time, meeting budget requirements while providing best value services.

### Goals and Objectives

**Goal #1: Implement a program for monitoring countywide energy consumption rates and provide department managers with this information so that conservation measures can be implemented and monitored.**

- Achieve an overall 2% countywide reduction in energy consumption.

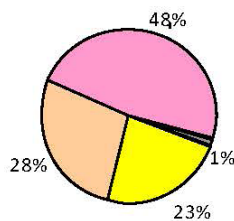
**Goal #2: Assure that all new construction and remodeling projects in the County are completed on time and within budget. Ensure that staff is provided training for properly maintaining structures, associated equipment and building life safety systems.**

- Establish an ongoing training program to assure staff is qualified to properly maintain new structures and life safety systems.

**Goal #3: Maximize the use of departmental staff and county resources for the overall goal of minimizing the need for external contracted service providers.**

- Improve screening and hiring practices to assure selected applicants have proper training and skill levels for all positions being filled.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Miscellaneous Rev

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

Capital Outlays

InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Miscellaneous Rev	195,453	236,200	214,400
<b>TOTAL</b>	<b>\$ 195,453</b>	<b>\$ 236,200</b>	<b>\$ 214,400</b>
Pers Srvcs & EE Ben	795,993	849,000	1,238,700
Purch/Contr Services	762,156	1,042,500	1,470,800
Supplies	1,952,428	3,112,700	2,560,700
Capital Outlays	75	35,000	26,300
InterFund/Dept Chrgs	280,485	269,400	45,900
<b>TOTAL</b>	<b>\$ 3,791,136</b>	<b>\$ 5,308,600</b>	<b>\$ 5,342,400</b>



# 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: "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 levels seen in 2012.**

- Continue to 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.

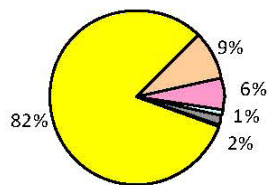
**Goal #2: Continue to safeguard inmates within the Forsyth County Detention Center.**

- Keep sustained inmate complaints below those recorded in FY 2012.
- Develop new policies for and procedures for the safe and secure operation of the new jail.

**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 at or below that of 2012.
- Utilize in house instructors in each specialized field to provide training at the most up to date and highest quality level Possible.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Pers Srvcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Purch/Contr Services
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

### REVENUES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Licenses & Permits	100,571	105,000	105,000
Charges for Services	168,732	553,400	553,400
Fines & Forfeit	6,863	3,000	3,000
Miscellaneous Rev	138,688	137,700	137,700
<b>TOTAL</b>	<b>\$ 414,853</b>	<b>\$ 799,100</b>	<b>\$ 799,100</b>

### EXPENDITURES

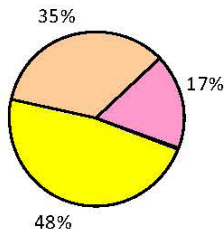
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	23,020,007	25,980,200	31,493,900
Purch/Contr Services	3,659,830	3,552,500	3,552,500
Supplies	1,686,870	2,121,500	2,121,500
Capital Outlays	549,663	290,600	290,600
InterFund/Dept Chrgs	6,177,325	6,629,800	763,600
Other Costs	383	0	0
Other Financing Uses	120,406	126,700	126,800
<b>TOTAL</b>	<b>\$ 35,214,483</b>	<b>\$ 38,701,300</b>	<b>\$ 38,348,900</b>

# Budget Summary | E911 Center

## Department Description and Information

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

### 2016 ADOPTED BUDGET EXPENDITURES



- Pers Srvcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Purch/Contr Services
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	0	0	76,200
Purch/Contr Services	1,300	4,800	55,100
Supplies	23,357	22,100	27,500
InterFund/Dept Chrgs	1,100	0	100
<b>TOTAL</b>	<b>\$ 25,757</b>	<b>\$ 26,900</b>	<b>\$158,900</b>

# Budget Summary | Ambulance Service

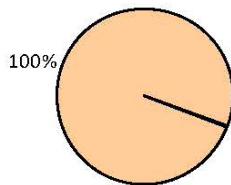
## Department Description and Information

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.

### 2016 ADOPTED BUDGET EXPENDITURES



### EXPENDITURES

Purch/Contr Services

**TOTAL**

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
1,194,943	1,230,800	1,267,800
<b>\$ 1,194,943</b>	<b>\$ 1,230,800</b>	<b>\$ 1,267,800</b>



# 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 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 mission of Forsyth County's Coroner's office is to serve and to protect the interests of the community by maintaining a high standard of professionalism and integrity while determining the cause and manner of death of an individual in our care. As a team, we strive to provide compassion, respect, and dignity for the descendants, their families and loved ones.

## Goals and Objectives

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

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

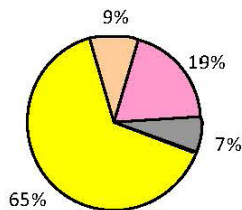
### Goal #2: Promote education in the community.

- Participate in the annual "Ghost Out" as requested.
- Be a resource for the local high school Forensic Program.
- Participate in programs that would aid in the reduction, prevention of impaired driving or drug abuse.

### Goal #3: Maintain the health and wellbeing of staff.

- Provide education/resources.
- Encourage the use of ancillary personnel as needed.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Contrib & Donate

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

Capital Outlays

InterFund/Dept Chrgs

### TOTAL

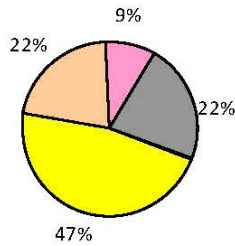
2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
6,569	0	0
<b>\$ 6,569</b>	<b>\$ 0</b>	<b>\$ 0</b>
87,321	90,400	105,400
13,967	15,200	14,700
22,383	27,700	30,700
1,426	0	0
23,805	19,200	10,400
<b>\$ 148,902</b>	<b>\$ 152,500</b>	<b>\$ 161,200</b>

# Budget Summary | Community Services

## Department Description and Information

The Forsyth County Community Service is affiliated with 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### EXPENDITURES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	7,519	7,600	7,600
Purch/Contr Services	351	3,500	3,500
Supplies	940	1,600	1,600
InterFund/Dept Chrgs	3,800	2,200	3,500
<b>TOTAL</b>	<b>\$ 12,611</b>	<b>\$ 14,900</b>	<b>\$ 16,200</b>

# Budget Summary | Senior Services

## Department Description and Information

### Mission

The mission of Forsyth County's Senior Services Department 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. We work to accomplish this through programs designed to reduce isolation, improve nutritional health, support health and community education and provide access to more extensive services for seniors, caregivers and their families.

### Goals and Objectives

**Goal #1: Expand services at Sexton Hall to provide multi-purpose programming in the southern part of the county for traditional and non-traditional programs for seniors of all ages.**

- Provide diverse programming, transportation services, respite services, home delivered meal services and nutritional meal services at Sexton Hall.
- Provide on-going weekend and evening events and activities to increase community awareness and participation within the working senior population.
- Continue to develop and introduce alternative fee based programs for seniors in the community which will increase participation and revenue.

**Goal #2: Address the nutritional health of the senior residents of Forsyth County through home delivered and congregate meal programs while providing educational opportunities and programming on nutrition and wellness.**

- Document an increase of participation in our congregate meal program upon implementation of the congregate meal program at Sexton Hall.
- Provide wellness screenings and fitness events to the seniors in Forsyth County.
- Expand the home delivered meals program by implementing the program at Sexton Hall providing and increasing meals to homebound seniors in the southern part of the county.

**Goal #3: Pursue and maintain meaningful collaborations and partnerships within the community.**

- Continue to work with United Way, Community Connections, Network Providers, AARP, Optimist Club, AgeWell Forsyth, Inc., CFAF, Lanier Conference Center, Lions Club, Sounds of Sawnee Concert Band, Sounds of Sawnee Jazz Band, Tugaloo, Siemens, VFW and other organizations within the county.
- Foster new relationships with Northside Hospital, Kaiser Permanente, Emory Healthcare Kiwanis and other businesses and healthcare agencies within the community.
- Continue to provide the annual Senior Expo, a committee effort designed to benefit seniors, caregivers, county and city government and the business community.

**2016 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Srvcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: purple;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

### REVENUES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	106,701	125,500	109,400
Contrib & Donate	23,098	0	500
Miscellaneous Rev	5,877	7,600	5,600
<b>TOTAL</b>	<b>\$ 135,676</b>	<b>\$ 133,100</b>	<b>\$ 115,500</b>

### EXPENDITURES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	820,370	893,550	1,532,000
Purch/Contr Services	77,376	93,300	82,100
Supplies	32,507	42,600	41,500
Capital Outlays	10,000	17,400	12,400
InterFund/Dept Chrgs	331,717	287,092	33,400
Other Financing Uses	205,038	258,000	128,500
<b>TOTAL</b>	<b>\$ 1,477,008</b>	<b>\$ 1,591,942</b>	<b>\$ 1,829,900</b>



# Budget Summary | Animal Shelter

## Department Description and Information

### 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: Increase adoption to intake ratio from 28% to 38%.

- Expand public adoption events to one event each quarter.
- Maximize use of Facebook by promoting adoptable shelter animals daily and encouraging rescue partners to cross post and share.
- Maximize use of Open Paws training program which is designed to help dogs become more presentable to the public.

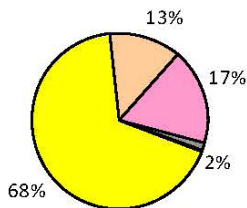
#### Goal #2: Minimize the euthanasia rate of animals for space.

- Develop and expand working relationships with a wide variety of licensed rescue groups in order to rescue as many animals from the shelter as possible.
- Consider initiating a spay/neuter program.
- Offer Open Paws training to all adopters to prevent adoption returns.

#### Goal #3: Increase outreach to local community groups to educate on animal welfare issues.

- Develop a Forsyth County Animal Shelter e-newsletter.
- Develop educational programs for local school, scout, and 4-H groups.
- Increase participation of volunteers at the shelter.

**2016 ADOPTED BUDGET  
EXPENDITURES**



#### REVENUES

Charges for Services  
Contrib & Donate

#### TOTAL

#### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

#### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	13,228	84,600	77,900
Contrib & Donate	1,291	3,500	3,500
<b>TOTAL</b>	<b>\$ 14,519</b>	<b>\$ 88,100</b>	<b>\$ 81,400</b>
Pers Srvcs & EE Ben	155,349	422,600	557,500
Purch/Contr Services	366,230	175,700	109,200
Supplies	65,712	108,400	143,700
Capital Outlays	24,972	0	0
InterFund/Dept Chrgs	58,603	146,200	12,500
<b>TOTAL</b>	<b>\$ 670,866</b>	<b>\$ 852,900</b>	<b>\$ 822,900</b>

# Budget Summary | Parks & Recreation

## Department Description and Information

### Mission

The Parks and Recreation Department is comprised of six (6) divisions: Administrative, Athletics, Park Operations, Recreation, Natural Resource Management, and Marketing & Community Relations. 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: Completion of planned development projects. (General Administration)**

- Construction coordination of Matt Community Park, Lanierland Park and Eagles Beak Park and associated operations for planned opening of the park(s).
- Completion of an updated Comprehensive Master Plan - pending funding approval. Completion of site-specific Master Plan and Corp of Engineers approval for Wildcat Creek Park.
- Development of a Standard Operating Procedure Manual that encompasses the operations for the entire department.
- Consistent search and application for grant/external funding for future park development.

#### **Goal #2: Provide an exceptional level of service to department divisions in terms of fiscal management, human resources, and customer service. (Administrative)**

- Process transactions through the County's centralized financial system and disseminate department budget reports. Monitor budget expenditures and prepare reports.
- 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 Policy is followed.
- Prepare, set up and provide support for the Parks and Recreation Board Meetings.

#### **Goal #3: Develop a Marketing & Community Relations Plan for the department that enhances Forsyth County Parks and Recreation's ability to increase awareness, revenue, participation, and public communication. (Marketing & Community Relations)**

- Develop a Marketing & Community Relations Plan for the division.
- Start the Coordination of the National Accreditation process by setting up a file system and creating an action plan for implementation.
- Create an agency profile on PROGRAGIS, NRPA's national parks and recreation data base. Develop a Volunteer Plan and tracking database.
- Launch new department web site.

# Budget Summary | Parks & Recreation

## Parks and Recreation - Athletics

### Department Description and Information

#### 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: Increase communications between Athletic Staff, Youth Booster Clubs, and Officials' organizations.**

- Facilitate meeting between representation of the Youth Booster Clubs and officials' organizations to discuss lines of communication and/or reporting of officiating problems, issues, or concerns.
- Monitor statements of complaints or complements to official organizations and the officials' responses.

**Goal #2: Increase revenue.**

- Raise the "per player" fee that youth booster clubs pay for all youth athletic programs.
- Raise registration fees for all athletic leagues and programs offered.

**Goal #3: Expand tournament offerings.**

- Pursue opportunities to Host GRPA State Athletic Championship tournaments.
- Attend ASA National conference and "bid" on National Softball tournaments.

## Parks and Recreation - Outdoor Division

### Department Description and Information

#### 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: Assist and Consult County Officials in Acquisition and Development of Passive Parks and Green Space.**

- Prepare the Parks and Recreation Department for current and future management needs within the system of newly opened parks and green space.
- Plan and implement fundraising special events.
- Help align current acquisitions with the public mandate in the 2008 Green Space Bond.

**Goal #2: Expand and Enhance Services Consistent with Forsyth County Parks and Recreation Mission, Development Trends, and Public Mandates.**

- Promote effective long-term planning and implementation.
- Obtain direct feedback from county residents of current and potential services.
- Foster creativity and buy in among Forsyth County employees.

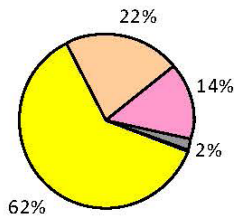
**Goal #3: Model Success within the State of Georgia and the Surrounding Regions Parks and Outdoor Recreation Programs.**

- Create a solid base of staff to safely and effectively facilitate programs.
- Ensure program quality and compliance with industry standards.
- Provide department quality and compliance with industry standards.



# Budget Summary | Parks & Recreation

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Pers Srvcs & EE Ben
- Purch/Contr Services
- Supplies
- Capital Outlays
- InterFund/Dept Chrgs
- Contingencies
- Debt Service
- Deprec/Amortization
- Other Costs
- Other Financing Uses

## REVENUES

Charges for Services  
Fines & Forfeit  
Contrib & Donate  
Miscellaneous Rev

## TOTAL

## EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs

## TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	2,584,274	2,622,800	2,708,400
Fines & Forfeit	2,000	0	0
Contrib & Donate	1,000	0	0
Miscellaneous Rev	33,882	76,000	27,400
<b>TOTAL</b>	<b>\$ 2,621,156</b>	<b>\$ 2,698,800</b>	<b>\$ 2,735,800</b>
Pers Srvcs & EE Ben	3,816,931	4,035,200	5,190,100
Purch/Contr Services	1,461,561	1,649,700	1,832,500
Supplies	878,046	1,022,900	1,158,400
Capital Outlays	98,467	8,000	9,700
InterFund/Dept Chrgs	1,144,642	1,065,100	184,300
<b>TOTAL</b>	<b>\$ 7,399,647</b>	<b>\$ 7,780,900</b>	<b>\$ 8,375,000</b>

# 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

Forsyth County Public Library: Our mission 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: Expand and renovate the Sharon Forks Library.

- Develop flexible design that maximizes potential space.
- Provide for a collaborative learning environment that works for a variety of community needs.
- Provide for expanded access to technology and electronic resources.

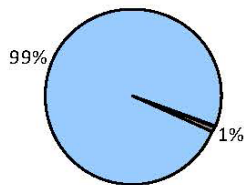
### Goal #2: Continue to develop programs and collections to meet the growing needs of a diverse community.

- Expand STEM programs and collections for all ages, especially for children and teens.
- Conduct community analysis to determine feasibility of programs and collections in additional languages.
- Provide targeted programming and collections to specific age groups.

### Goal #3: Encourage and support all library staff to be an engaged and energized workforce.

- Develop plan for increasing staff diversity to reflect changing community demographics.
- Support staff in taking advantage of opportunities for continuing education and professional development.
- Maintain a training program that increases staff knowledge of electronic devices, databases and materials.

2016 ADOPTED BUDGET  
EXPENDITURES



### EXPENDITURES

Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs  
Other Costs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Purch/Contr Services	568	1,800	1,800
Supplies	5,862	5,900	5,900
InterFund/Dept Chrgs	94,300	33,500	56,500
Other Costs	4,766,300	4,941,200	5,072,000
<b>TOTAL</b>	<b>\$ 4,867,030</b>	<b>\$ 4,982,400</b>	<b>\$5,136,200</b>

# Budget Summary | Natural Resources Conservation Services

## Department Description and Information

### Mission

The primary mission of the Upper Chattahoochee Soil and Water Conservation District is to assist landowners and landusers in planning and applying conservation practices on private lands to reduce erosion and to enhance water quality. The 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 and 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. The mission of the 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 with have an abundance of natural resources.

### 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 government 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.

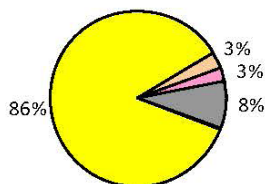
#### Goal #2: Encourage installation of resource management systems on all agricultural and forest land. Work with the GA Soil and Water Conservation Commission to identify the flood control dams that could most effectively be modified for municipal water supply.

- 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: To inform and educate our citizens of the need for natural resource conservation.

- Work with the district to sponsor students to NRCS workshop, provide education programs and displays at the fair, during Soil Stewardship Week and at other venues.
- Work with the GA Forestry Commission to promote tree planting and forest land management.
- Work with local schools to develop and utilize outdoor classroom areas.

**2016 ADOPTED BUDGET  
EXPENDITURES**



#### EXPENDITURES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	76,373	75,800	92,100
Purch/Contr Services	789	2,900	3,000
Supplies	442	2,800	2,700
InterFund/Dept Chrgs	17,205	16,400	9,000
<b>TOTAL</b>	<b>\$ 94,810</b>	<b>\$ 97,900</b>	<b>\$ 106,800</b>



# Budget Summary | Extension Service

## Department Description and Information

### Mission

The mission of Forsyth County Cooperative Extension is to extend lifelong learning (public education) to the people of Forsyth through research-based education in agriculture, horticulture, environmental stewardship, health and nutrition, family finances, parenting, and youth development.

### Goals and Objectives

**Goal #1: Provide youth-based programming to the youth of this county.**

- Be a resource to the school system by providing lessons that meet state standards.
- Give youth the opportunity to participate in out-of-school.

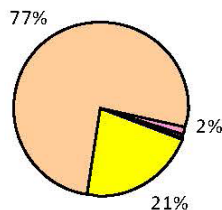
**Goal #2: Provide the population with agriculture and home horticulture knowledge.**

- Offer workshops to the public on a variety of issues relating agriculture and natural resources.
- Meet the needs local growers and producers by offering trainings and site visits.

**Goal #3: Educate the public on issues that relate to family and consumer sciences.**

- Offer food preservation workshops and trainings.
- Provide diet and health related learning opportunities.

**2016 ADOPTED BUDGET  
EXPENDITURES**



**EXPENDITURES**

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

**TOTAL**

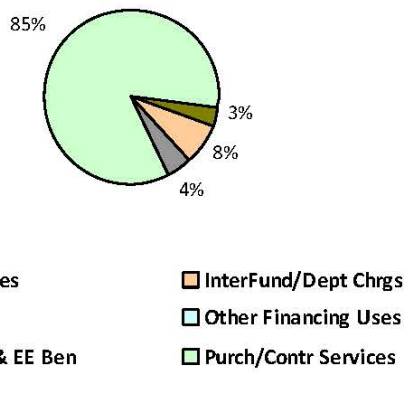
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Svcs & EE Ben	138,878	148,700	34,800
Purch/Contr Services	3,179	3,900	125,000
Supplies	1,807	2,200	2,200
InterFund/Dept Chrgs	33,411	32,500	800
<b>TOTAL</b>	<b>\$ 177,274</b>	<b>\$ 187,300</b>	<b>\$ 162,800</b>

# 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.

### 2016 ADOPTED BUDGET EXPENDITURES



### REVENUES

Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben

Purch/Contr Services

Supplies

InterFund/Dept Chrgs

### TOTAL

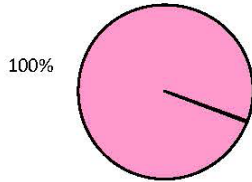
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Other Financing Srcs	0	50,000	50,000
<b>TOTAL</b>	<b>\$ 0</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
Pers Srvcs & EE Ben	0	800	800
Purch/Contr Services	0	15,600	15,300
Supplies	28	1,700	600
InterFund/Dept Chrgs	0	900	1,400
<b>TOTAL</b>	<b>\$ 28</b>	<b>\$ 19,000</b>	<b>\$18,100</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.

### 2016 ADOPTED BUDGET EXPENDITURES



#### EXPENDITURES

Other Costs

TOTAL

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
203,372	206,700	215,000
<b>\$ 203,372</b>	<b>\$ 206,700</b>	<b>\$ 215,000</b>

- Contingencies
- InterFund/Dept Chrgs
- Other Costs
- Other Financing Uses
- Pers Svcs & EE Ben
- Purch/Contr Services
- Supplies

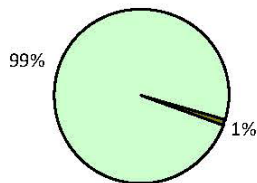


# Budget Summary | Office Services

## Department Description and Information

The county's mailroom and copy center.

### 2016 ADOPTED BUDGET EXPENDITURES



- Contingencies
- Other Costs
- Pers Svcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Other Financing Uses
- Purch/Contr Services

### EXPENDITURES

Purch/Contr Services  
Supplies

### TOTAL

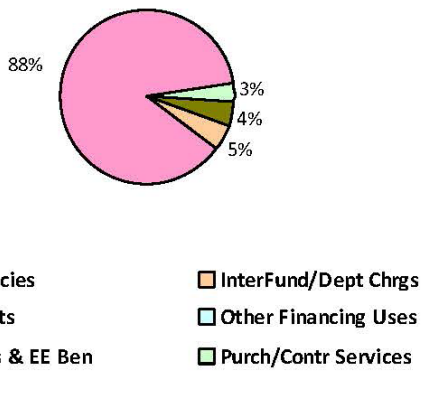
2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
400,273	388,300	470,000
4,194	1,700	4,000
<b>\$ 404,467</b>	<b>\$ 390,000</b>	<b>\$ 474,000</b>

# Budget Summary | Public Health

## Department Description and Information

The Forsyth County Health Department is affiliated with the Georgia Department of Human Resources. 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.

### 2016 ADOPTED BUDGET EXPENDITURES



### REVENUES

Miscellaneous Rev

### TOTAL

### EXPENDITURES

Purch/Contr Services

Supplies

InterFund/Dept Chrgs

Other Costs

### TOTAL

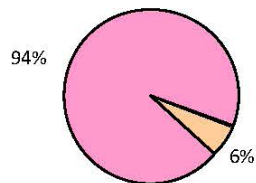
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Miscellaneous Rev	3,839	4,900	4,900
<b>TOTAL</b>	<b>\$ 3,839</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>
<b>EXPENDITURES</b>			
Purch/Contr Services	326	5,300	5,300
Supplies	3,652	7,100	7,100
InterFund/Dept Chrgs	12,400	7,400	8,000
Other Costs	161,300	197,300	144,000
<b>TOTAL</b>	<b>\$ 177,678</b>	<b>\$ 217,100</b>	<b>\$164,400</b>

# Budget Summary | Mental Health

## 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Contingencies
- InterFund/Dept Chrgs
- Other Costs
- Other Financing Uses
- Pers Svcs & EE Ben
- Purch/Contr Services
- Supplies

### EXPENDITURES

InterFund/Dept Chrgs  
Other Costs

**TOTAL**

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
0	0	3,600
0	0	53,300
<b>\$ 0</b>	<b>\$ 0</b>	<b>\$56,900</b>

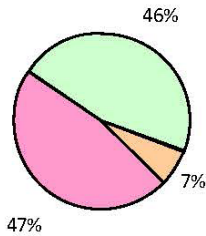


# Budget Summary | Public Welfare

## 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Contingencies
- Other Costs
- Pers Svcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Other Financing Uses
- Purch/Contr Services

### EXPENDITURES

Purch/Contr Services  
InterFund/Dept Chrgs  
Other Costs

### TOTAL

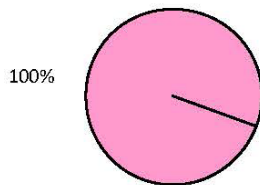
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Purch/Contr Services	41,700	60,000	52,000
InterFund/Dept Chrgs	3,400	3,400	7,900
Other Costs	140,000	53,000	53,000
<b>TOTAL</b>	<b>\$ 185,100</b>	<b>\$ 116,400</b>	<b>\$112,900</b>

# Budget Summary | Non-Profit Funding

## Department Description and Information

This cost center accounts for the non-profit organizations that the county gives funding to for Juveniles.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### EXPENDITURES

Other Costs  
Contingencies

### TOTAL

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
319,961	346,000	382,000
0	36,000	0
<b>\$ 319,961</b>	<b>\$ 382,000</b>	<b>\$ 382,000</b>

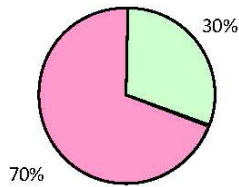
- Contingencies
- InterFund/Dept Chrgs
- Other Costs
- Other Financing Uses
- Pers Svcs & EE Ben
- Purch/Contr Services
- Supplies

# Budget Summary | Economic Development

## Department Description and Information

We are dedicated to building a strong, sustainable economy for the long term future of Forsyth County 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. 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Contingencies
- Other Costs
- Pers Svcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Other Financing Uses
- Purch/Contr Services

### EXPENDITURES

Purch/Contr Services  
Other Costs

**TOTAL**

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Purch/Contr Services	13,547	40,000	40,000
Other Costs	75,000	85,000	95,000
<b>TOTAL</b>	<b>\$ 88,547</b>	<b>\$ 125,000</b>	<b>\$ 135,000</b>



# 2016



## Special Revenue Funds

**Special Revenue Funds are used to account for specific revenues that are legally restricted or committed to expenditures for particular purposes.**



### Special Revenue Funds Revenue and Expenditure Detail by Fund

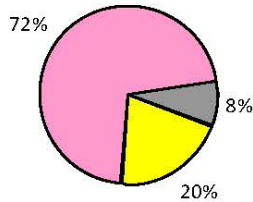
- Fund 20500 - Law Library
- Fund 21000 - DA Drug Seizure
- Fund 21100 - Sheriff Drug Seizure
- Fund 21200 - Drug Abuse Treatment & Education (DATE) Fund
  - 21212160 - Drug Court Division
  - 21212161 - Accountability Court
  - 21212162 - Mental Health Court
  - 21212303 - State Drug Court
- Fund 21500 - Emergency 911 Center Fund
- Fund 23000 - Victim's Witness Assistance Program Fund
- Fund 23100 - Juvenile Court Supervision
- Fund 23400 - Local Insurance Premium Tax Fund
  - 23431200 - Roads & Bridges
  - 23431270 - Traffic Engineering
  - 23431320 - Storm Water Management
  - 23431575 - General Engineering
- Fund 25000 - Grant Fund
- Fund 27000 - Fire Fund
  - 27024510 - Administration
  - 27024520 - Fire Fighting
  - 27024580 - Maintenance
  - 27024920 - Emergency Management
- Fund 27500 - Hotel/Motel Tax

# 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- |   |   |
|---|---|
| <span style="color: yellow;">■</span> Pers Srvcs & EE Ben | <span style="color: brown;">■</span> Purch/Contr Services |
| <span style="color: pink;">■</span> Supplies              | <span style="color: lightblue;">■</span> Capital Outlays  |
| <span style="color: gray;">■</span> InterFund/Dept Chrgs  | <span style="color: lightgreen;">■</span> Contingencies   |
| <span style="color: darkgray;">■</span> Debt Service      | <span style="color: purple;">■</span> Deprec/Amortization |
| <span style="color: blue;">■</span> Other Costs           | <span style="color: cyan;">■</span> Other Financing Uses  |

### REVENUES

Fines & Forfeit  
Investment Income  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs

### TOTAL

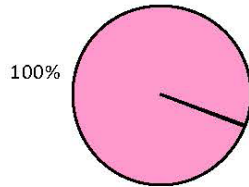
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Fines & Forfeit	97,133	97,000	97,000
Investment Income	0	0	0
Other Financing Srcs	0	24,100	8,000
<b>TOTAL</b>	<b>\$ 97,133</b>	<b>\$ 121,100</b>	<b>\$ 105,000</b>
Pers Srvcs & EE Ben	21,253	21,600	21,600
Purch/Contr Services	1,185	0	0
Supplies	86,514	97,000	75,400
InterFund/Dept Chrgs	3,100	2,500	8,000
<b>TOTAL</b>	<b>\$ 112,052</b>	<b>\$ 121,100</b>	<b>\$ 105,000</b>

# Budget Summary | DA Seizure

## Department Description and Information

Funds received from forfeitures through the court.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Fines & Forfeit

### TOTAL

### EXPENDITURES

Supplies

### TOTAL

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
11,658	6,000	1,000
<b>\$ 11,658</b>	<b>\$ 6,000</b>	<b>\$ 1,000</b>
5,854	6,000	1,000
<b>\$ 5,854</b>	<b>\$ 6,000</b>	<b>\$ 1,000</b>

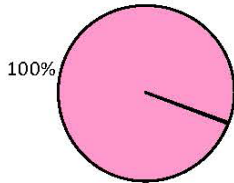


# Budget Summary | Sheriff Drug Seizure

## Department Description and Information

Funds received from forfeitures, through the court.

### 2016 ADOPTED BUDGET EXPENDITURES



<span style="color: yellow;">■</span> Pers Svcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: olive;">■</span> Debt Service	<span style="color: purple;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

### REVENUES

Fines & Forfeit  
Investment Income  
Contrib & Donate  
Miscellaneous Rev  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Svcs & EE Ben  
Supplies  
Capital Outlays  
Contingencies

### TOTAL

2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
887,917	250,000	550,000
445	0	0
10,669	0	1,000
37,655	0	0
0	42,100	0
<b>\$ 936,685</b>	<b>\$ 292,100</b>	<b>\$ 551,000</b>
13,043	0	0
22,091	250,000	551,000
423,792	0	0
0	42,100	0
<b>\$ 458,925</b>	<b>\$ 292,100</b>	<b>\$ 551,000</b>

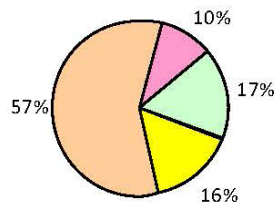
# Budget Summary | Drug Abuse Treatment & Education (DATE)

## Department Description and Information

### Mission

The mission of the Forsyth County Drug Abuse Treatment & Education 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Intergovern Revenues  
Charges for Services  
Fines & Forfeit  
Investment Income  
Miscellaneous Rev  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs  
Other Costs  
Contingencies

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Intergovern Revenues	16,227	0	0
Charges for Services	1,400	0	0
Fines & Forfeit	416,302	519,000	512,000
Investment Income	595	0	0
Miscellaneous Rev	6,802	0	16,000
Other Financing Srcs	0	65,700	294,400
<b>TOTAL</b>	<b>\$ 441,326</b>	<b>\$ 584,700</b>	<b>\$ 822,400</b>
Pers Srvcs & EE Ben	75,894	42,200	132,200
Purch/Contr Services	417,580	485,400	472,700
Supplies	25,748	56,100	82,580
InterFund/Dept Chrgs	46,072	1,000	100
Other Costs	711	0	0
Contingencies	0	0	134,820
<b>TOTAL</b>	<b>\$ 566,004</b>	<b>\$ 584,700</b>	<b>\$ 822,400</b>

# Budget Summary | E911 Center

## Department Description and Information

Forsyth County 911 Center maintains and operates the Forsyth County 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

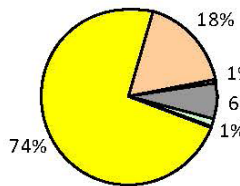
### Goal #1: Maintain or exceed current staff retention levels.

- Continue providing training opportunities for all communication officers.
- Continue providing structured and consistent training.

### Goal #2: Receive CALEA Accreditation Award.

- Complete on-site CALEA assessment.
- Attend conference and receive award.

**2016 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Svcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: grey;">■</span> Capital Outlays
<span style="color: grey;">■</span> InterFund/Dept Chrgs	<span style="color: green;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: blue;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

### REVENUES

Charges for Services  
Investment Income  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs  
Contingencies

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	3,992,163	3,800,400	3,214,600
Investment Income	916	0	0
Other Financing Srcs	0	82,400	742,600
<b>TOTAL</b>	<b>\$ 3,993,080</b>	<b>\$ 3,882,800</b>	<b>\$ 3,957,200</b>
Pers Svcs & EE Ben	2,135,763	2,250,800	2,924,200
Purch/Contr Services	600,383	680,400	708,300
Supplies	19,296	37,000	26,500
Capital Outlays	191,865	0	2,000
InterFund/Dept Chrgs	801,498	864,600	246,200
Contingencies	0	50,000	50,000
<b>TOTAL</b>	<b>\$ 3,748,805</b>	<b>\$ 3,882,800</b>	<b>\$ 3,957,200</b>



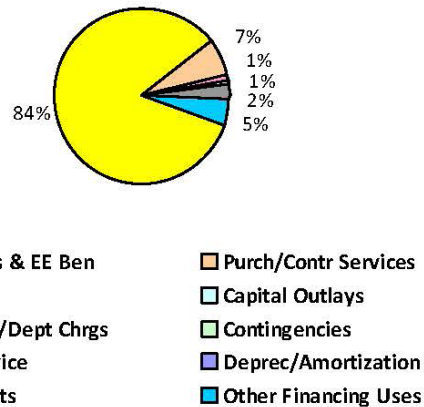
# Budget Summary | Victim's Witness Assistance Program

## Department Description and Information

### 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Fines & Forfeit  
Investment Income  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs  
Other Financing Uses

### TOTAL

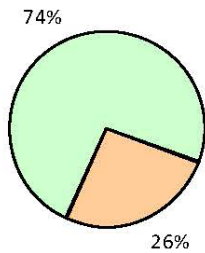
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Fines & Forfeit	110,500	106,300	110,000
Investment Income	(4)	0	0
Other Financing Srcs	289,138	252,900	267,400
<b>TOTAL</b>	<b>\$ 399,633</b>	<b>\$ 359,200</b>	<b>\$ 377,400</b>
Pers Srvcs & EE Ben	215,985	224,600	318,100
Purch/Contr Services	14,826	23,500	26,100
Supplies	2,347	3,400	3,300
Capital Outlays	0	2,100	3,000
InterFund/Dept Chrgs	142,832	87,800	9,100
Other Financing Uses	17,764	17,800	17,800
<b>TOTAL</b>	<b>\$ 393,754</b>	<b>\$ 359,200</b>	<b>\$ 377,400</b>

# Budget Summary | Juvenile Court Supervision

## Department Description and Information

Fees collected from Juvenile Court for designated purposes.

### 2016 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Purch/Contr Services
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

### REVENUES

Fines & Forfeit  
Investment Income  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Purch/Contr Services  
Contingencies

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Fines & Forfeit	13,008	31,000	31,000
Investment Income	37	0	0
Other Financing Srcs	0	47,000	47,000
<b>TOTAL</b>	<b>\$ 13,044</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>
Purch/Contr Services	19,800	20,400	20,400
Contingencies	0	57,600	57,600
<b>TOTAL</b>	<b>\$ 19,800</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>

# Budget Summary | Engineering

## Local Insurance Premium Tax Fund

### 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, acquire right of way and construction for projects awarded under the various road programs.
- Review bids, award contract and notice to proceed. Hold pre-construction meeting with contractor.
- Oversee and complete projects within awarded contract deadline.

**Goal #2: Negotiate and acquire approximately 681 parcels for Transportation Bond projects and SPLOST projects.**

- Research and review right of way plans for accuracy. Notify and request donations from property owners.
- Meet and negotiate acquisition 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 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, stormwater, 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 SPLOST related projects, commercial and/or residential developments.



# Budget Summary | Roads and Bridges

## Local Insurance Premium Tax Fund

### Roads & Bridges

#### Department Description and Information

##### Mission

Roads and Bridges is a division of the Forsyth County Engineering Department. We repair and maintain existing county roads and storm structures promptly, efficiently and economically using well-planned activities, proper equipment, and skilled and dedicated employees. 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 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 a 1100 paved roads throughout the county.**

- Paving - Pave roads when the Engineering Department supplies us with a yearly resurfacing list for the county roads that have been chosen for new pavement and roads that thru inspection are determined in need of resurfacing.
- Patching / milling- The deep-patching operations is in conjunction with county resurfacing contracts. The patching / milling crew completes approximately 30 to 50 miles of roadway each year in conjunction with the resurfacing contract. The county is responsible of making the deep-patching complete before the contractor comes along to add the final top coat. The patching crew also works with other departments to minimize cost to the county for repairs for those departments.
- Shoulder building - Once the patching and resurfacing is complete, the shoulders of those roads are brought back up to the county standards for road shoulders.

**Goal #2: Drainage, 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 and storm drain structures and drainage ditches in residential neighborhoods and county roads.
- Scrape/gravel - The county has over 100 miles of non-paved roads that we maintain. We provide scraping or additional gravel 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 hogging 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 - We 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. Our mowing season normally begins in April and continues through December weather and budgetary constraints permitting.
- Herbicide spraying - This application is used to 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 the these trees may snap and need to be removed from the right of way and blocking drainage ditches. We also remove trees as needed to prevent root intrusion at drainage pipes, sidewalks and roadways. We continue with our Christmas tree chipping program at the beginning of every year.

# Budget Summary | Storm Water Management

## Local Insurance Premium Tax Fund

### Storm Water Management

#### Department Description and Information

##### 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 including public and private facilities in the County's service area; protecting, preserving, and enhancing water quality for fish and wildlife habitat within the county and in downstream receiving waters; complying with and enforcement of the Federal Clean Water Act through the state of Georgia's NPDES permits.

##### Goals and Objectives

**Goal #1: Minimize flood risk within Forsyth County.**

- Use the non-regulatory provision by FEMA to explore mitigation opportunities pertaining to critical facilities and infrastructure.

**Goal #2: Achieve EPA/EPD recognized certification status for the division's storm water technicians as Certified Municipal Separate Storm Sewer System Specialists and the Sr. Erosion Inspector as a certified professional in storm water quality**

- Provide a greater technical knowledge of the storm water industry and how it applies to the County's MS4 permit, Local Issuing Authority, and the NPDES Permits.
- Garner more respect in the industry when dealing with the EPA, EPD, professionals, and the public.

**Goal #3: Expand the division's coverage of personnel capable of determining the origins of state waters.**

- Provide more depth for these determinations to provide a better level of customer service to the public.

### Traffic Engineering

#### Department Description and Information

The Traffic Engineering division provides 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. 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. We want to respond quickly by providing 24-hour on-call service for repair of all county maintained traffic signals and existing signs. This will allow the division to effectively 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 70 county maintained traffic signals.
- Complete annual timing review and modify as needed.

**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.

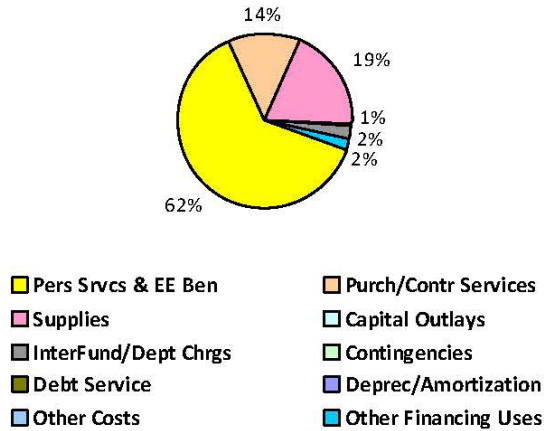
**Goal #3: Replace all thermoplastic hand markings at approximately twelve intersections.**

- Install stop bars at approximately twenty (20) intersections per year.
- Replace crosswalk markings as needed to provide maximum visibility.

# Budget Summary

## Local Insurance Premium Tax Fund

### 2016 ADOPTED BUDGET EXPENDITURES



### REVENUES

Taxes  
Licenses & Permits  
Intergovern Revenues  
Charges for Services  
Fines & Forfeit  
Miscellaneous Rev  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs  
Other Financing Uses

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
<b>REVENUES</b>			
Taxes	8,335,531	8,200,000	8,200,000
Licenses & Permits	46,040	8,800	8,800
Intergovern Revenues	49,034	0	0
Charges for Services	992	0	0
Fines & Forfeit	322,061	0	0
Miscellaneous Rev	2,776	1,500	1,500
Other Financing Srcs	131,000	329,700	674,700
<b>TOTAL</b>	<b>\$ 8,887,434</b>	<b>\$ 8,540,000</b>	<b>\$ 8,885,000</b>
<b>EXPENDITURES</b>			
Pers Srvcs & EE Ben	4,171,673	4,211,400	5,545,900
Purch/Contr Services	1,033,141	1,378,200	1,212,700
Supplies	808,565	1,643,200	1,700,300
Capital Outlays	349,744	48,200	20,000
InterFund/Dept Chrgs	1,440,133	1,259,000	201,200
Other Financing Uses	0	0	204,900
<b>TOTAL</b>	<b>\$ 7,803,256</b>	<b>\$ 8,540,000</b>	<b>\$ 8,885,000</b>

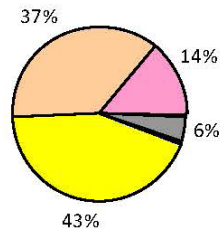


# Budget Summary | Grant Fund

## Department Description and Information

The Grants Administrator oversees the countywide grant programs from private, corporate and government sources to support various programs of the County. The administrator also researches, plans, and identifies future grant opportunities for various programs of the county.

**2016 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Svcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: blue;">■</span> Deprec/Amortization
<span style="color: lightblue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

### REVENUES

Intergovern Revenues
Charges for Services
Contrib & Donate
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Svcs & EE Ben
Purch/Contr Services
Supplies
Capital Outlays
InterFund/Dept Chrgs
Other Costs

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
<b>REVENUES</b>			
Intergovern Revenues	3,010,773	2,804,100	2,052,500
Charges for Services	32,144	38,400	38,400
Contrib & Donate	15,272	38,000	35,000
Other Financing Srcs	713,978	723,700	834,100
<b>TOTAL</b>	<b>\$ 3,772,168</b>	<b>\$ 3,604,200</b>	<b>\$ 2,960,000</b>
<b>EXPENDITURES</b>			
Pers Svcs & EE Ben	1,098,738	1,145,156	1,285,800
Purch/Contr Services	302,890	174,500	1,106,200
Supplies	1,452,877	431,700	412,700
Capital Outlays	2,667,764	1,561,600	6,400
InterFund/Dept Chrgs	350,907	281,744	139,400
Other Costs	29,218	9,500	9,500
<b>TOTAL</b>	<b>\$ 5,902,394</b>	<b>\$ 3,604,200</b>	<b>\$ 2,960,000</b>

# Budget Summary | Forsyth County Fire Department and Emergency Management Agency

## Department Description and Information

### Mission

The mission statement of Forsyth County Fire Department is to protect the lives of the citizens of Forsyth County and their property from ravages of fire and other emergencies, both natural and man made. We strive to provide the citizens of Forsyth County and all 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.

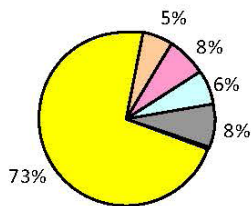
**Goal #2: Mitigate hazards by handling all services in a professional manner. Encourage and support employee development, enhancing proficiency and professionalism.**

- Continue to reduce response time to emergency situations.

**Goal #3: Provide the highest quality of service in a professional and caring manner. Promote the health and safety of our employees.**

- Offer the citizens of Forsyth County the most knowledgeable and equipped personnel to handle various emergencies/patient aid/fire in a timely and professional manner.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Taxes	17,186,269	17,519,966	19,663,203
Licenses & Permits	167,836	105,000	109,800
Intergovern Revenues	2,400	0	0
Charges for Services	(478,982)	(429,300)	(448,600)
Investment Income	20,005	27,300	29,000
Contrib & Donate	7,534	3,100	2,200
Miscellaneous Rev	44,733	35,200	37,000
Other Financing Srcs	25,645	1,303,234	1,312,997

### TOTAL

<b>\$ 16,975,439</b>	<b>\$ 18,564,500</b>	<b>\$ 20,705,600</b>
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### EXPENDITURES

Pers Srvcs & EE Ben	11,047,824	11,061,300	15,011,600
Purch/Contr Services	600,550	905,700	1,134,000
Supplies	984,807	1,598,400	1,584,000
Capital Outlays	695,762	984,000	1,302,400
InterFund/Dept Chrgs	3,938,117	3,957,200	1,620,900
Other Costs	7,421	5,200	0
Other Financing Uses	52,653	52,700	52,700

### TOTAL

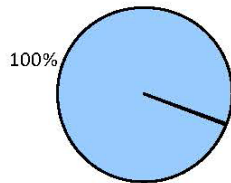
<b>\$ 17,327,132</b>	<b>\$ 18,564,500</b>	<b>\$ 20,705,600</b>
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# Budget Summary | Hotel/Motel Tax

## 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- Pers Svcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Purch/Contr Services
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

### REVENUES

Taxes

**TOTAL**

### EXPENDITURES

Other Costs

**TOTAL**

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Taxes	401,677	440,000	480,000
<b>TOTAL</b>	<b>\$ 401,677</b>	<b>\$ 440,000</b>	<b>\$ 480,000</b>
Other Costs	411,854	440,000	480,000
<b>TOTAL</b>	<b>\$ 411,854</b>	<b>\$ 440,000</b>	<b>\$ 480,000</b>



2016



# Capital Projects Funds

Capital Outlay Fund  
Revenue and Expenditure Detail by Fund

Fund 35000 - Capital Outlay

The Capital Projects Funds account for financial resources to be used for the acquisition and construction of major capital projects.

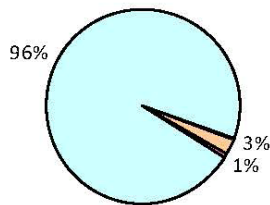


# Budget Summary | Capital Outlay

## Department Description and Information

Expenditures for the preservation, development, improvement or acquisition of lands, buildings or certain associated equipment.

**2016 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Svcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: purple;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

### REVENUES

Investment Income	22,606	0	0
Contrib & Donate	11,460	0	0
Miscellaneous Rev	81,001	4,000	0
Other Financing Srcs	12,533,547	13,665,805	9,918,000

### TOTAL

**\$ 12,648,614      \$ 13,669,805      \$ 9,918,000**

### EXPENDITURES

Purch/Contr Services	36,525	0	287,800
Supplies	0	0	65,000
Capital Outlays	10,189,582	14,126,800	9,565,200
Contingencies	0	0	0
Other Financing Uses	75,250	0	0

### TOTAL

**\$ 10,301,357      \$ 14,126,800      \$ 9,918,000**



2016

# Debt Service Funds

Debt Service Funds  
Revenue and Expenditure Detail by Fund

Fund 41000 - GO Bonds

Debt Service Funds account for the resources accumulated and payment made for principal and interest on long-term general obligation debt of government funds.



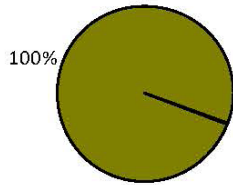


# Budget Summary | GO Bonds

## 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.

### 2016 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Ben
- Supplies
- InterFund/Dept Chrgs
- Debt Service
- Other Costs
- Purch/Contr Services
- Capital Outlays
- Contingencies
- Deprec/Amortization
- Other Financing Uses

### REVENUES

Taxes  
Charges for Services  
Investment Income  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Purch/Contr Services  
Debt Service

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Taxes	7,919,181	8,203,904	13,985,042
Charges for Services	(224,278)	(215,100)	(263,100)
Investment Income	21,586	34,655	20,000
Other Financing Srcs	0	2,211,995	1,151,973
<b>TOTAL</b>	<b>\$ 7,716,489</b>	<b>\$ 10,235,454</b>	<b>\$ 14,893,915</b>
Purch/Contr Services	3,356	2,000	5,000
Debt Service	9,541,910	10,233,454	14,888,915
<b>TOTAL</b>	<b>\$ 9,545,266</b>	<b>\$ 10,235,454</b>	<b>\$ 14,893,915</b>







# 2016



## Enterprise Funds

**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.



### Enterprise Funds

#### Revenue and Expenditure Detail by Fund

#### Fund 50500 - Water & Sewer

50533335 - Waste Water Treatment

50533336 - Water-Sewer Services

50533410 - General Operations

50533411 - Commercial Services

50533412 - Water Engineering

50533413 - Water Meter Services

50533420 - Water Services

50533430 - Water Treatment Facility

50533440 - Maintenance

#### Fund 54000 - Recycling & Solid Waste

54034510 - Recycling & Solid Waste



# Budget Summary | Water and Sewer

## Department Description and Information

### 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 unaccounted for water below 10%.**

- Replace 350 to 400 polybutylene service lines with copper.
- Test large meters and repair as needed.
- Repair 96% of all water leaks within 24 hours and 100% within 48 hours.

**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 4,000 manholes.

**Goal #3: Strengthen warehouse operations, inventory accuracy and warranty processing.**

- Achieve inventory accuracy of 96% with Munis software, bar coding and the warranty administrator position.

## Water Engineering

### Department Description and Information

### Mission

The mission of the Water and Sewer Water Treatment department 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 to customers.

**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 backwash.

**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 | Waste Water Treatment

## Department Description and Information

### 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

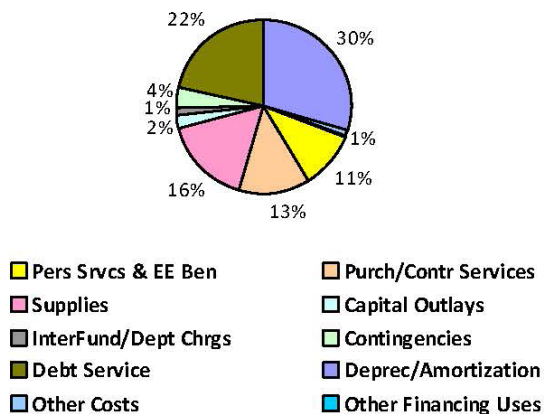
#### Goal #1: Create a pretreatment program that can be approved by EPD.

- 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Licenses & Permits	147,612	85,000	150,000
Intergovern Revenues	31,259	31,500	31,500
Charges for Services	47,483,129	47,224,800	55,003,800
Investment Income	205,533	140,000	140,000
Contrib & Donate	15,959,302	7,150,000	10,150,000
Miscellaneous Rev	370,648	186,200	289,600
Other Financing Srcs	34,950	0	0

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
<b>TOTAL</b>	<b>\$ 64,232,432</b>	<b>\$ 54,817,500</b>	<b>\$ 65,764,900</b>

### EXPENDITURES

Pers Srvcs & EE Ben	4,543,733	4,974,800	6,972,400
Purch/Contr Services	6,387,409	8,462,100	8,590,400
Supplies	9,649,127	9,017,700	10,847,700
Capital Outlays	3,891	2,237,200	1,547,900
InterFund/Dept Chrgs	1,866,190	1,913,100	757,800
Deprec/Amortization	10,962,318	14,700,000	19,100,000
Other Costs	4,402,322	750,000	800,000
Debt Service	5,556,105	9,400,600	14,335,100
Contingencies	0	3,362,000	2,813,600

### TOTAL

<b>TOTAL</b>	<b>\$ 43,371,094</b>	<b>\$ 54,817,500</b>	<b>\$ 65,764,900</b>
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# Budget Summary | Recycling & Solid Waste

## Department Description and Information

### Mission

The mission of Recycling & Solid Waste department is to cooperate with government, businesses, schools, civic organizations and citizens in a joint effort to improve beautification, litter reduction and recycling.

### Goals and Objectives

#### Goal #1: Provide recycling education opportunities at the county convenience centers.

- Host a customer appreciation day at the county convenience centers.
- Enhance the curriculum for the convenience center tours and promote throughout the community.
- Develop educational signs and information for the convenience centers.

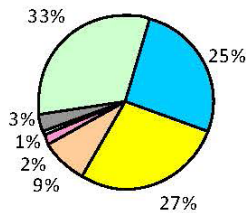
#### Goal #2: Forsyth County citizens have a variety of opportunities to participate in activities that improve and protect our environment.

- Coordinate, host and promote litter clean-up events.
- Coordinate, host and promote beautification projects.
- Coordinate, host and promote recycling events.

#### Goal #3: Provide documentation and data that substantiate the benefits of volunteer work.

- Develop and maintain a community service data log for tracking service hours and other relevant information.
- Develop and maintain a volunteer data log for tracking volunteer hours and other relevant information.
- Track administrative and supply cost of volunteer programs.

**2016 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Svcs & EE Ben	<span style="color: brown;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: darkgray;">■</span> Debt Service	<span style="color: purple;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

#### REVENUES

Intergovern Revenues	123,338	0	0
Charges for Services	2,027,127	1,941,000	1,964,300
Investment Income	4,133	7,100	2,500
Miscellaneous Rev	0	500	200

#### TOTAL

**\$ 2,154,598      \$ 1,948,600      \$ 1,967,000**

#### EXPENDITURES

Pers Svcs & EE Ben	385,846	387,800	540,700
Purch/Contr Services	132,318	177,000	169,600
Supplies	33,554	37,900	37,400
Capital Outlays	812	10,100	12,400
InterFund/Dept Chrgs	204,948	152,200	66,300
Deprec/Amortization	33,400	47,000	0
Contingencies	0	636,600	640,600
Other Financing Uses	500,000	500,000	500,000

#### TOTAL

**\$ 1,290,878      \$ 1,948,600      \$1,967,000**



# 2016



## Internal Service Funds

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.

### Internal Service Funds Revenue and Expenditure Detail by Fund

Fund 61000 - Risk Management  
Fund 61500 - Employee Health Benefits  
Fund 62000 - Worker's Compensation  
Fund 63500 - Fleet Maintenance



# Budget Summary | Risk Management

## Department Description and Information

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.

## 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 the county assets and minimizing the county's exposure to loss.

## Goals and Objectives

**Goal #1: Develop, implement and enhance programs to incorporate safety and risk management concepts into the culture of the County to increase awareness and ability to deal with risk management concerns.**

- Maintain a comprehensive written safety program that applies to all operations and departments county wide.
- Continued expansion of safety incentive program(s) to increase awareness of safety program to reward and recognize employees and departments who have success and improvement in the area of safety.
- Work with Executive Risk Committee to provide data and information to assist with key decisions in the area of policy and loss prevention programs.

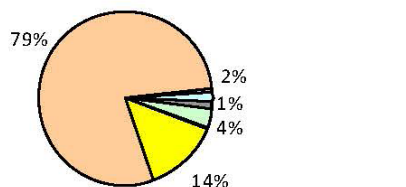
**Goal #2: Reduce the frequency (number) of claims filed.**

- Continue with risk assessment efforts and benchmarking data collection in area of workers' compensation to establish measurable goals for high exposure departments.
- Work with outside agencies to establish benchmarking data for automobile, general liability, and property claims to establish measurable goals for county departments to reduce claims in key areas.
- Utilize risk management information system to enhance claim visibility and loss information to departments to provide accountability and ongoing loss information.

**Goal #3: Expand Training Program**

- Utilize our training coordinator to work to identify training needs county-wide to provide best in class training program to reduce county's exposure to liability in multiple areas as well as offer training in other areas of need (management, safety, customer service) to benefit all employees.
- Training classes and programs to provide employees with necessary skills to perform at maximum levels.
- Publish annual training calendar for all county departments in addition to development of department specific trainings.

**2016 ADOPTED BUDGET  
EXPENDITURES**



## REVENUES

Charges for Services  
Investment Income  
Miscellaneous Rev  
Other Financing Srcs

## TOTAL

## EXPENDITURES

Pers Svcs & EE Ben  
Purch/Contr Services  
Supplies  
Capital Outlays  
InterFund/Dept Chrgs  
Contingencies

## TOTAL

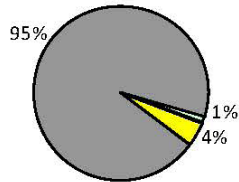
	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	1,557,163	1,319,600	1,619,300
Investment Income	2,340	0	0
Miscellaneous Rev	80,866	45,000	55,000
Other Financing Srcs	0	100,000	0
<b>TOTAL</b>	<b>\$ 1,640,369</b>	<b>\$ 1,464,600</b>	<b>\$ 1,674,300</b>
Pers Svcs & EE Ben	160,194	179,200	237,200
Purch/Contr Services	1,169,435	1,213,900	1,320,800
Supplies	4,214	8,000	7,800
Capital Outlays	0	0	30,000
InterFund/Dept Chrgs	55,411	63,500	18,900
Contingencies	0	0	59,600
<b>TOTAL</b>	<b>\$ 1,389,255</b>	<b>\$ 1,464,600</b>	<b>\$ 1,674,300</b>

# 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.

**2016 ADOPTED BUDGET  
EXPENDITURES**



- |   |  |
|---|--|
| <span style="color: yellow;">■</span> Pers Srvcs & EE Ben | <span style="color: orange;">■</span> Purch/Contr Services |
| <span style="color: pink;">■</span> Supplies              | <span style="color: lightblue;">■</span> Capital Outlays   |
| <span style="color: grey;">■</span> InterFund/Dept Chrgs  | <span style="color: lightgreen;">■</span> Contingencies    |
| <span style="color: brown;">■</span> Debt Service         | <span style="color: purple;">■</span> Deprec/Amortization  |
| <span style="color: blue;">■</span> Other Costs           | <span style="color: cyan;">■</span> Other Financing Uses   |

### REVENUES

Charges for Services  
Investment Income  
Miscellaneous Rev

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
InterFund/Dept Chrgs  
Contingencies

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	17,337,324	19,764,900	22,062,000
Investment Income	527	0	0
Miscellaneous Rev	102,219	130,000	135,000
<b>TOTAL</b>	<b>\$ 17,440,070</b>	<b>\$ 19,894,900</b>	<b>\$ 22,197,000</b>
Pers Srvcs & EE Ben	993,334	1,022,000	1,025,000
Purch/Contr Services	5,300	0	0
InterFund/Dept Chrgs	16,349,448	17,985,000	21,010,000
Contingencies	0	887,900	162,000
<b>TOTAL</b>	<b>\$ 17,348,082</b>	<b>\$ 19,894,900</b>	<b>\$ 22,197,000</b>



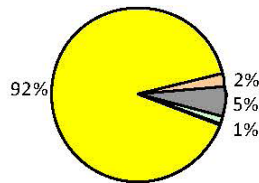
# Budget Summary | Worker's Compensation

## Department Description and Information

### 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 CFO to ensure 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 Worker's Compensation.

**2016 ADOPTED BUDGET  
EXPENDITURES**



<span style="color: yellow;">■</span> Pers Srvcs & EE Ben	<span style="color: orange;">■</span> Purch/Contr Services
<span style="color: pink;">■</span> Supplies	<span style="color: lightblue;">■</span> Capital Outlays
<span style="color: gray;">■</span> InterFund/Dept Chrgs	<span style="color: lightgreen;">■</span> Contingencies
<span style="color: brown;">■</span> Debt Service	<span style="color: purple;">■</span> Deprec/Amortization
<span style="color: blue;">■</span> Other Costs	<span style="color: cyan;">■</span> Other Financing Uses

### REVENUES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	1,064,724	757,600	897,200
Investment Income	11,560	8,000	8,000
Miscellaneous Rev	79,695	94,500	78,100
Other Financing Srcs	0	100,000	0
<b>TOTAL</b>	<b>\$ 1,155,978</b>	<b>\$ 960,100</b>	<b>\$ 983,300</b>

### EXPENDITURES

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Pers Srvcs & EE Ben	1,703,966	890,000	897,000
Purch/Contr Services	0	20,000	20,000
InterFund/Dept Chrgs	100	50,100	53,000
Contingencies	0	0	13,300
<b>TOTAL</b>	<b>\$ 1,704,066</b>	<b>\$ 960,100</b>	<b>\$ 983,300</b>

# Budget Summary | Fleet Maintenance

## Department Description and Information

Forsyth County Fleet Services works in tandem with all applicable county departments to address their vehicle and equipment needs, and to establish standards and guidelines to ensure safe and efficient usage.

## Goals and Objectives

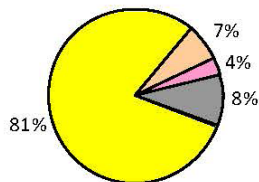
### Goal #1: Monitor, control and reduce operational costs where possible.

- 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.

- Performance goal of 25 preventive maintenance services per week.
- Keep open repair orders to less than 125 at any given time.
- Limit number of external vendor repairs to < 30 per month.

**2016 ADOPTED BUDGET  
EXPENDITURES**



### REVENUES

Charges for Services  
Other Financing Srcs

### TOTAL

### EXPENDITURES

Pers Srvcs & EE Ben  
Purch/Contr Services  
Supplies  
InterFund/Dept Chrgs  
Deprec/Amortization

### TOTAL

	2014 ACTUAL	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Charges for Services	1,291,317	994,700	1,263,700
Other Financing Srcs	0	185,700	0
<b>TOTAL</b>	<b>\$ 1,291,317</b>	<b>\$ 1,180,400</b>	<b>\$ 1,263,700</b>
Pers Srvcs & EE Ben	745,594	796,700	1,021,500
Purch/Contr Services	66,587	47,800	83,300
Supplies	30,109	41,600	47,800
InterFund/Dept Chrgs	384,175	294,300	111,100
Deprec/Amortization	37,533	0	0
<b>TOTAL</b>	<b>\$ 1,263,998</b>	<b>\$ 1,180,400</b>	<b>\$ 1,263,700</b>

# Supplemental Section Four









# Forsyth County Contact List

Department	Phone	Fax
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	(678) 965-7185	-
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	(678) 965-7195
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) 781-3088	(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	(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	(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

Department	Phone	Fax
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 Community Development	(770) 781-2115	(770) 781-2197
Pre-Trial Services	(770) 781-2158	(770) 886-4081
Probate Court	(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) 205-4654	(770) 205-4658
State Court II (Judge Abernathy-Maddox)	(770) 781-2130	(770) 886-2821
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

Department	Phone	Website
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	
	(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	
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>

# Position Schedule

## Full-Time Employees

COST CENTER (CC)	DEPARTMENT	2013 FT	2014 FT	2015 FT	VARIANCE FY 2014 vs FY 2015	NOTE #
<b>GENERAL GOVERNMENT</b>						
0610	Risk Management	3	3	3	0	
1400	Voter Registration	6	7	8	1	
1500	Board of Commissioners	5	5	5	0	
1511	Administration	7	7	7	0	
1512	Finance	13	12	13	1	
1513	Payroll	2	2	2	0	
1517	Procurement	6	6	6	0	
1540	Information Systems & Technology	18	21	22	1	
1541	Telecommunications	1	1	1	0	
1542	GIS Services	12	12	11	(1)	
1550	Personnel Services	6	6	6	0	
1560	Tax Commissioner - Administration	4	5	5	0	
1561	Tax Commissioner - Property	4	1	2	1	
1562	Tax Commissioner - Auto	16	19	19	0	
1563	Tax Commissioner - Delinquent	4	4	4	0	
1564	Tax Commissioner - Accounting	5	5	6	1	
1570	Tax Assessors	26	27	30	3	
1580	Communications	4	4	4	0	
1590	Code Enforcement	11	11	10	(1)	
1620	Facilities Management	17	18	19	1	
3180	Fleet Services	16	16	16	0	
<b>GENERAL GOVERNMENT TOTAL</b>		<b>186</b>	<b>192</b>	<b>199</b>	<b>7</b>	1
<b>JUDICIAL</b>						
0211	Victim Witness	5	6	6	0	
1205	Superior Court	9	9	4	(5)	
1207	Court Administration	8	9	10	1	
1210	Clerk of Court	34	34	34	0	
1215	District Attorney's Office	10	10	10	0	
1220	State Court	6	6	6	0	
1225	State Court Solicitor's Office	21	20	18	(2)	
1230	Magistrate Court	8	8	8	0	
1231	Pre-Trial Services	3	3	3	0	
1232	Indigent Defense	4	4	5	1	
1235	Probate Court	9	10	10	0	
1250	Juvenile Court	8	10	12	2	
<b>JUDICIAL TOTAL</b>		<b>125</b>	<b>129</b>	<b>126</b>	<b>(3)</b>	2

# Position Schedule

## Full-Time Employees

COST CENTER (CC)	DEPARTMENT	2013 FT	2014 FT	2015 FT	VARIANCE FY 2014 vs FY 2015	NOTE #
<b>HOUSING &amp; DEVELOPMENT</b>					0	
1630	Planning & Community Dev - Administration	8	9	8	(1)	
1631	Planning & Community Dev - Planning	7	9	10	1	
1632	Planning & Community Dev - Inspections	15	18	20	2	
1633	Planning & Community Dev - Business License	3	3	4	1	
1634	Planning & Community Dev - Long Range	3	4	4	0	
6120	Soil Conservation	1	1	1	0	
6680	Extension Service	2	2	2	0	
<b>HOUSING &amp; DEVELOPMENT TOTAL</b>		<b>39</b>	<b>46</b>	<b>49</b>	<b>3</b>	3
<b>PUBLIC SAFETY SHERIFF</b>						
2210	Sheriff - Administration	21	23	28	5	
2220	Sheriff - Enforcement	164	119	104	(15)	
2230	Sheriff - Investigative/Fugitive	51	46	45	(1)	
2240	Sheriff - Training	4	0	0	0	
2250	Sheriff - Court Services	46	49	75	26	
2260	Sheriff - Animal Control	4	9	7	(2)	
2270	Sheriff - Support Services	33	41	50	9	
2280	Sheriff - Detention Center	59	81	146	65	
<b>SHERIFF TOTAL</b>		<b>382</b>	<b>368</b>	<b>455</b>	<b>87</b>	4
<b>PUBLIC SAFETY FIRE</b>						
2410	Fire - Administration	30	31	33	2	
2420	Fire - Fire Fighting	123	135	156	21	
2480	Fire - Maintenance	3	3	3	0	
2920	Emergency Management	1	1	1	0	
<b>FIRE TOTAL</b>		<b>157</b>	<b>170</b>	<b>193</b>	<b>23</b>	5
<b>OTHER PUBLIC SAFETY</b>						
2600	Coroner's Office	1	1	1	0	
0215	E-911	44	43	43	0	
<b>OTHER PUBLIC SAFETY TOTAL</b>		<b>45</b>	<b>44</b>	<b>44</b>	<b>0</b>	6
<b>ALL PUBLIC SAFETY TOTAL</b>		<b>584</b>	<b>582</b>	<b>692</b>	<b>110</b>	
<b>PUBLIC WORKS</b>						
3120	Roads & Bridges	48	48	50	2	
3150	Engineering - Administration	19	19	19	0	
3270	Engineering - Traffic	3	3	3	0	
3275	Engineering - Storm Water	11	11	11	0	
<b>PUBLIC WORKS TOTAL</b>		<b>81</b>	<b>81</b>	<b>83</b>	<b>2</b>	
<b>PUBLIC HEALTH &amp; WELFARE</b>						
3190	Public Transportation (Dial-A-Ride)	7	8	8	0	
4432	Senior Services	22	22	28	6	
4449	Community Service	0	0	0	0	
5143	Animal Shelter	0	9	10	1	
<b>PUBLIC HEALTH &amp; WELFARE TOTAL</b>		<b>29</b>	<b>39</b>	<b>46</b>	<b>7</b>	7



# Position Schedule

## Full-Time Employees

COST CENTER (CC)	DEPARTMENT	2013 FT	2014 FT	2015 FT	VARIANCE FY 2014 vs FY 2015	NOTE #
<b>RECREATION &amp; CULTURE</b>						
5211	Parks & Rec - Administration	8	8	8	0	
5212	Parks & Rec - Maintenance	32	36	36	0	
5213	Parks & Rec - Programs	11	11	11	0	
5214	Parks & Rec - Athletics	6	6	6	0	
5215	Parks & Rec - Recreation	3	5	5	0	
5216	Parks & Rec - Lake Services	4	4	4	0	
<b>RECREATION &amp; CULTURE TOTAL</b>		<b>64</b>	<b>70</b>	<b>70</b>	<b>0</b>	8
<b>WATER &amp; SEWER</b>						
3310	Commercial Services - Administration	12	13	14	1	
3320	Water - Administration/Engineering	15	16	21	5	
3330	Water - Maintenance	42	46	49	3	
3360	Commercial Services - Meter Services	6	6	6	0	
3375	Water - Waste Water Treatment	2	2	3	1	
<b>WATER &amp; SEWER TOTAL</b>		<b>77</b>	<b>83</b>	<b>93</b>	<b>10</b>	9
<b>SOLID WASTE</b>						
3401	Solid Waste & Recycling	9	8	8	0	
<b>SOLID WASTE TOTAL</b>		<b>9</b>	<b>8</b>	<b>8</b>	<b>0</b>	10
<b>GRAND TOTAL ALL EMPLOYEES</b>		<b>1194</b>	<b>1230</b>	<b>1366</b>	<b>136</b>	



# Position Schedule

## Position Schedule Changes

### NOTES:

FT employees are scheduled to work 2,080 hours per year including vacation and sick leave.

The number of proposed FT employee positions for all funds in the 2016 budget increased by 36 positions.

### VARIANCE FY 2015 vs FY 2016:

- (1) The following positions were added/reduced/moved/reclassified under General Government:
  - A. Contract Administrator added during 2015 to CC 1517-Procurement
  - B. Procurement Agent I added 2016 to CC 1517-Procurement
  - C. Telecommunications Systems Administrator position deleted during 2015 in CC 1541-Telecommunications
  - D. GIS Analyst added 2016 to CC 1542-GIS Services
  - E. Tax/Tag Manager added during 2015 to CC1562-Tax Comm Auto
  - F. Tax/Tag Manager position deleted during 2015 from CC 1563-Tax Comm Delinquent
  - G. Property Appraiser II added during 2015 to CC 1570-Tax Assessor
  - H. Property Appraiser I added 2016 to CC 1570-Tax Assessor
  - I. Tradesworker added during 2015 to CC1620-Public Facilities
  - J. Tradesworker added 2016 to CC1620-Public Facilities
  - K. Administrative Specialist Senior reclassified to FT 2016 to CC 3180-Fleet Maintenance
- (2) The following positions were added/reduced/reclassified under Judicial:
  - A. Court Calendar Clerk added during 2015 to CC 1205-Superior Court
  - B. Court Calendar Clerk position deleted during 2015 to CC 1207-Court Administration
  - C. Drug Court Coordinating Supervisor position deleted during 2015 in CC 1207-Court Administration
  - D. DUI Court Coordinating Supervisor position deleted during 2015 in CC 1207-Court Administration
  - E. Drug Court Case Manager position deleted during 2015 in CC 1207-Court Administration
  - F. Drug Court Case Manager position deleted during 2015 in CC 1207-Court Administration
  - G. DUI Court Case Manager position deleted during 2015 in CC 1207-Court Administration
  - H. Calendar Clerk added during 2015 CC 1220-State Court
  - I. Administrative Specialist reclassified to FT during 2015 to CC 1225-State Court Solicitor
  - J. Administrative Specialist Senior reclassified to FT during 2015 to CC 1225-State Court Solicitor
  - K. Administrative Specialist Senior added 2016 to CC 1230-Magistrate Court
  - L. Administrative Specialist Senior added during 2015 in CC 1233-Accountability Court
  - M. DUI Court Coordinating Supervisor added during 2015 in CC 1233-Accountability Court
  - N. Drug Court Case Manager added during 2015 in CC 1233-Accountability Court
  - O. Drug Court Case Manager added during 2015 in CC 1233-Accountability Court
  - P. DUI Court Case Manager added during 2015 in CC 1233-Accountability Court
  - Q. Deputy Clerk added during 2015 in CC 1235-Probate Court
- (3) The following positions were added/reduced under Housing & Development:
  - A. Administrative Specialist added in CC 1630-Planning & Community Development Admin
  - B. Development Services Manager added 2016 in CC 1630- Planning & Community Development Admin
  - C. Administrative Specialist position deleted during 2015 in CC 1631-Planning & Community Development Planning
  - D. Planner I added 2016 in CC 1631-Planning & Community Development Planning
  - E. Administrative Specialist added in CC 1632-Planning & Community Development Inspections
  - F. Four Building Inspectors added 2016 in CC 1632-Planning & Community Development Inspections
  - G. Planner II added 2016 in CC 1634-Planning & Community Development Long Range Planning
- (4) The following positions were added/reduced/moved under Public Safety-Sheriff:
  - A. The Sheriff's Office conducted a major reorganization of all it's divisions. 32 positions were effected in the reorganization with 14 positions being moved to the various divisions and 18 positions were deleted.
- (5) The following positions were added under Public Safety-Fire:
  - A. Fire Instructor was added during 2015 to CC 2410-Fire Administration
  - B. Six Fire Fighter/EMT positions were added 2016 to CC 2420-Fire Fighting
  - C. Emergency Management Specialist added 2016 to CC 2920-Emergency Management
- (6) The following position was reclassified under Other Public Safety:
  - A. Communications Office II reclassified to Full Time during 2015 in CC 0215-E911 Center
- (7) The following positions were added under Public Health and Welfare:
  - A. Senior Services Team Leader added during 2015 to CC 4432-Senior Services
  - B. Van Driver added during 2015 to CC 4432-Senior Services
- (8) The following positions were added/reduced under Parks & Recreation:
  - A. Three Administrative Technician positions deleted during 2015 reorganization in CC 5211-Parks & Rec Admin
  - B. Crew Leader position deleted during 2015 reorganization in CC 5212-Parks & Rec Maintenance
  - C. Two Maintenance Worker positions deleted during 2015 reorganization in CC 5212-Parks & Rec Maintenance
  - D. Two Customer Service Representative positions added during 2015 reorganization in CC 5213-Parks & Rec Programs



# Position Schedule

## Position Schedule Changes

- E. Crew Leader added during 2015 reorganization in CC 5215-Parks & Rec Recreation
  - F. Two Maintenance Worker positions added during 2015 reorganization in CC 5215-Parks & Rec Recreation
  - G. Customer Service Representative Sr. added during 2015 reorganization in CC 5215-Parks & Rec Recreation
- (9) The following positions were added under Water & Sewer:
- A. Fiscal Technician added 2016 in CC 3310-Commercial Services Administration
  - B. Customer Service Representative Sr. added 2016 in CC 3310-Commercial Services Administration
  - C. GIS Analyst added 2016 in CC 3320-Water Administration/Engineering
  - D. Construction Inspector added 2016 in CC 3320-Water Administration/Engineering
  - E. Engineering Technician added 2016 in CC 3320-Water Administration/Engineering
  - F. Utility Locate Technician added 2016 in CC 3320-Water Administration/Engineering
  - G. Crew Supervisor added during 2015 in CC 3330-Water Maintenance
  - H. Administrative Specialist added 2016 in CC 3330-Water Maintenance
  - I. Field Operations Supervisor added 2016 in CC 3330-Water Maintenance
  - J. Meter Reader added 2016 in CC 3360-Commercial Services-Meter Services
  - K. Pre-Treatment Coordinator added during 2015 in CC 3375-Water -Waste Water Treatment
  - L. Administrative Specialist added 2016 in CC 3375-Water -Waste Water Treatment
- (10) The following position was added under Recycling & Solid Waste:
- A. Administrative Specialist added 2016 in CC 3401-Recycling & Solid Waste









# Grant Policies and Procedures

## FORSYTH COUNTY 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:**

1. 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

# Grant Policies and Procedures

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.

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.



# Grant Policies and Procedures

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.

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.

# Grant Policies and Procedures

## **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.

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



# Grant Policies and Procedures

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.

## **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**



# Grant Policies and Procedures

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 (OMB A-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 /ACH 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.

## **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

# Grant Policies and Procedures

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.

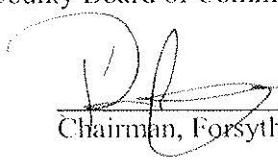

## Auditing Process

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

# Grant Policies and Procedures

(Attachment A)



## 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: \_\_\_\_\_



# Grant Policies and Procedures



## 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

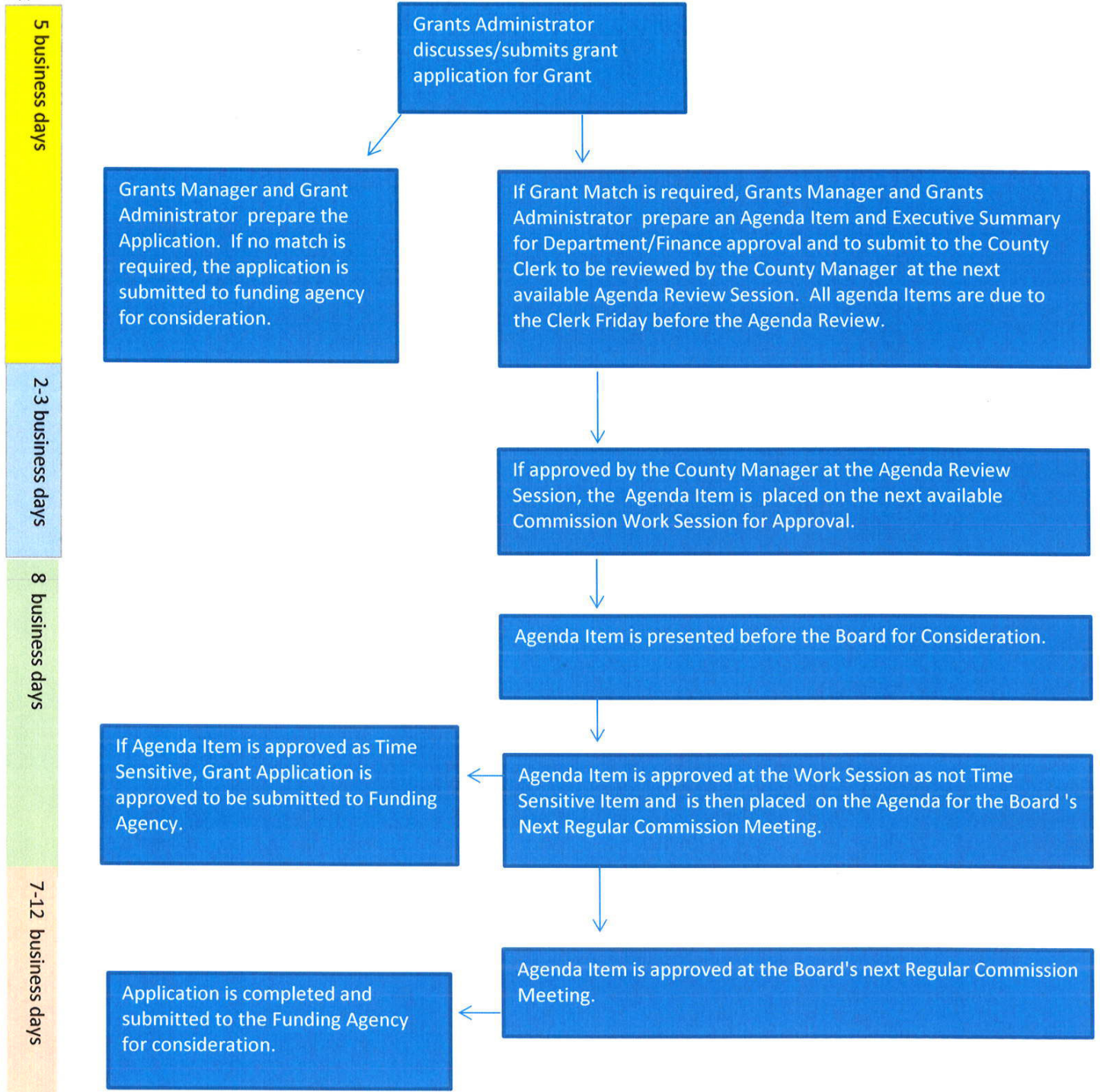
**GRANT TIMELINE:** 10/01/2012 09/30/2013

**SPECIAL INFO:** Applicants are limited to local governments assigned Death Penalty trial(s).

# Grant Policies and Procedures

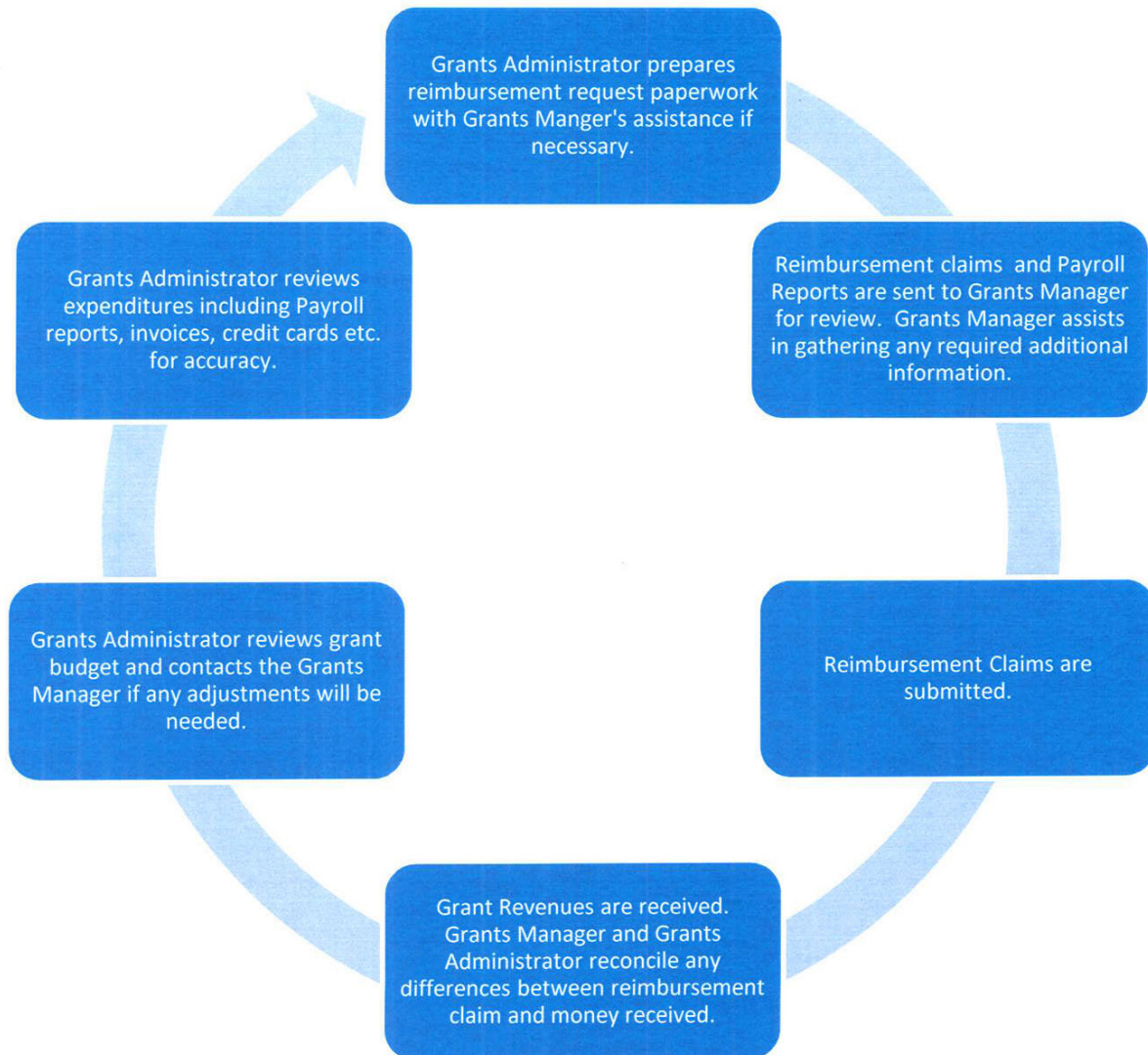
## Attachment B: Grant Application Procedure

### Typical B.O.C. Timeline



# Grant Policies and Procedures

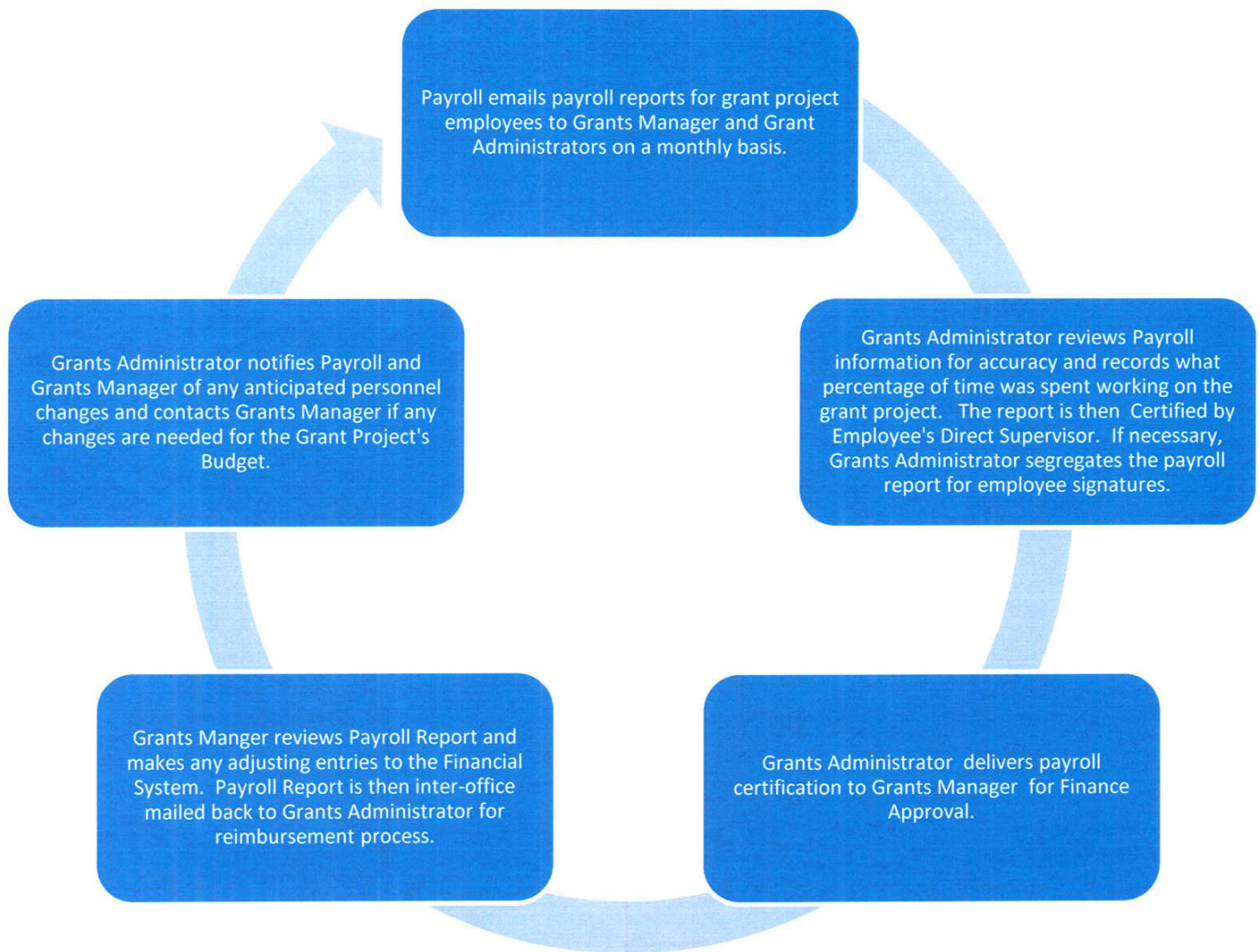
## Attachment C: Grant Reimbursement Claim Process





# Grant Policies and Procedures

## Attachment D: Payroll Report Process



# Grant Revenues - FY 2016

## FORSYTH COUNTY Grant Revenues\* FY 2016

GRANT FUND						
County Department	CFDA Fed or State Grant #	Grantor / Agency	Program Name	Award Amount	County match	Other Rev. Grant Term
Juvenile Court	A15-8-029	Criminal Justice Coordinating Cout July 15 - June 2016 \$27,700 award	Operational Funds for Juvenile Court	\$13,850 \$13,850		Jan - June July - Dec
Sheriff	20.06	Governor's Office of Highway Safety Oct. 15 - Sept. 2016 \$38,900 award	Highway Enforcement Aggressive Traffic (HEAT)	\$9,725 \$29,175	\$29,225 \$87,475	Oct - Dec Jan - Sept
	16.606	U.S.Department of Justice (DOJ) – Office of Justice Programs (OJP) Jan. 16 - Dec. 16 \$12,000 anticipated award	State Criminal Alien Assistance Program (SCAAP)	\$12,000		Jan-Dec
	16.579	Criminal Justice Coordinating Council ( CJCC)Oct. 15 - Sept. 2016 \$40,800 award	Victims of Crime Act Assistance (VOCA)	\$30,600 \$10,200	\$7,600 \$2,500	Jan - Sept Oct - Dec
Public Transportation	66.46	U.S. Department of Transportation (DOT) passed through Georgia DOT July 15 - June 2016 \$274,600 award	Operating Assistance for Dial-A-Ride	\$137,300 \$137,300	\$137,300 \$137,300	\$33,600 \$33,600 Jan - June July - Dec
Engineering	66.46	Enviromental Protection Agency pass through Georgia Department of Natural Resources April 16 - March 17 \$120,200 anticipated award	GDNR 319 Grant	\$120,200	\$79,900	April - Dec
		Atlanta Regional Commission April 16 - March 17 \$500,000 anticipated award	Transportation Improvement Award	\$500,000	\$125,000	April - Dec
Page Sub-total				\$1,014,200	\$606,300	\$67,200

\*Grant awards listed are guaranteed funds for the 2016 budget. Other grant proposals may be awarded throughout the budget year.

# Grant Revenues - FY 2016

## FORSYTH COUNTY

Grant Revenues\* FY 2016

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 15 - June 16 \$62,600 Awarded	ST Respite ALZ & CBS ALZ	\$31,300		Jan - June
				\$31,300		July - Dec
	93.045	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$98,300 Awarded	FED COM MNGT/CM TIII C1	\$49,150		Jan - June
				\$49,150		July - Dec
	93.045	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$92,500 Awarded	FED HDM TIII C2	\$46,250		Jan - June
				\$46,250		July - Dec
	93.053	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$17,800 Awarded	FED TRANS SSBG	\$8,900		Jan - June
				\$8,900		July - Dec
	93.053	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$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 15 - June 16 \$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 15 - June 16 \$21,500 Awarded	FED HDM MNGT IISDA NIITRI	\$10,750		Jan - June
				\$10,750		July - Dec
	93.667	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 14 - June 15 \$22,500 Awarded	Wellness Senior Center	\$11,250		Jan - June
				\$11,250		July - Dec
	93.053	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$6,500 Awarded	FED TRANS GTSBG	\$6,500		July - June
	93.045	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$5,800 Awarded	GA CM MNGT/CM TIII C1	\$2,900		Jan - June
				\$2,900		July - Dec
	93.045	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$5,800 Awarded	GA HDM TII C2/INC TX CKOFF	\$2,900		Jan - June
				\$2,900		July - Dec
	93.053	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$11,200 Awarded	GA CCSP MEALS	\$5,600		Jan - June
				\$5,600		July - Dec
	93.053	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$19,800 Awarded	GA HDM MNGT USDA NUTRI	\$9,900		Jan - June
				\$9,900		July - Dec
	93.053	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$600 Awarded	FED TRANS TEB	\$600		July - June
	93.667	Federal and State Area Plan Funds— Legacy Link, Area Agency on Aging July 15 - June 16 \$1,400 Awarded	Wellness Senior Center	\$700		Jan - June
				\$700		July - Dec
		Contributions and Donations				\$35,000
		Resource Local Provision match				\$128,500
Page Sub-total				\$467,000	\$0	\$163,500

\*Grant awards listed are guaranteed funds for the 2016 budget. Other grant proposals may be awarded throughout the budget year.



# Grant Revenues - FY 2016

## FORSYTH COUNTY

Grant Revenues\* FY 2016

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. 15 - Sept. 2016 \$71,100 award	Victims of Crime Act Assistance (VOCA)	\$53,325	\$8,900		Jan - Sept
				\$17,775	\$8,900		Oct - Dec
Drug Abuse	J15-8-022	Criminal Justice Coordinating Coun July 15 - June 2016 \$223,300 award	Operational Funds for Drug Court	\$111,650			Jan - June
				\$111,650			July - Dec
Mental Health	J15-8-058	Criminal Justice Coordinating Coun July 15 - June 2016 \$180,200 award	Operational Funds for Drug Court	\$90,100			Jan - June
				\$90,100			July - Dec
Fire & EMA	97.042	Federal Emergency Management Agency (FEMA) pass through Georgia Emergency Management Agency (GEMA) July 15- June 2016 \$52,700 award	Performance Partnership Award - PPA	\$26,350	\$26,350		Jan - July
				\$26,350	\$26,350		Aug - Dec
DUI Court	A15-8-013	Criminal Justice Coordinating Coun July 15 - June 2016 \$50,000 award	Operational Funds for DUI Court	\$25,000			Jan - June
				\$25,000			July - Dec
Page Sub-total				\$577,300	\$70,500	\$0	
Totals				\$2,058,500	\$676,800	\$230,700	
Grand Total							\$2,966,000

\*Grant awards listed are guaranteed funds for the 2016 budget. Other grant proposals may be awarded throughout the budget year.







# 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>GAAP:</b>	<b>Generally Accepted Accounting Principles</b>
<b>AICPA:</b>	<b>American Institute of Certified Public Accountants</b>	<b>GASB:</b>	<b>Government Accounting Standards Board</b>
<b>APB:</b>	<b>Accounting Principles Board</b>	<b>GFOA:</b>	<b>Government Finance Officers Association</b>
<b>BOA:</b>	<b>Board of Assessors</b>	<b>GIS:</b>	<b>Geographic Information Services</b>
<b>BOC:</b>	<b>Board of Commissioners</b>	<b>GO:</b>	<b>General Obligation (Bonds)</b>
<b>CAFR:</b>	<b>Comprehensive Annual Financial Report</b>	<b>GOCF:</b>	<b>Governor's Office for Children &amp; Families</b>
<b>CASA:</b>	<b>Court Appointed Special Advocates</b>	<b>HEAT:</b>	<b>Highway Enforcement of Aggressive Traffic</b>
<b>CD:</b>	<b>Certificate of Deposit</b>	<b>HR:</b>	<b>Human Resources</b>
<b>CIP:</b>	<b>Capital Improvement Program</b>	<b>HVAC:</b>	<b>Heating, Ventilation and Air Conditioning Systems</b>
<b>CPA:</b>	<b>Certified Public Accountant</b>	<b>IS &amp; T:</b>	<b>Information Systems and Technology</b>
<b>CPE:</b>	<b>Continuing Professional Education</b>	<b>JJC:</b>	<b>Juvenile Justice Center</b>
<b>DAR:</b>	<b>Dial-A-Ride</b>	<b>KFCB:</b>	<b>Keep Forsyth County Beautiful</b>
<b>DOT:</b>	<b>Department of Transportation</b>	<b>LBI:</b>	<b>Local Business Initiative</b>
<b>EMS:</b>	<b>Emergency Medical Services</b>	<b>LOST:</b>	<b>Local Option Sales Tax</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>UDC:</b>	<b>Unified Development Code</b>
		<b>ZBA:</b>	<b>Zoning Board of Appeals</b>







# Budget Glossary and Terms

## A

### **ACCOUNTABILITY**

Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

### **ACCRUAL BASIS OF ACCOUNTING**

The method of accounting under which revenues are recorded when they are expected to be earned (whether or not actual cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

### **ACCRUAL BASIS OF BUDGETING**

The method of budgeting under which revenues are budgeted when they are 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).

### **ACTUAL EXPENDITURES**

Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the Board of Commissioners.

### **ADOPTED BUDGET**

The approved funds appropriated by the Board of Commissioners at the beginning of the 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.

### **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.

## B

### **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.

### **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.

### **BOND RATING**

A system used to perform credit analyses to determine the creditworthiness of an issuer of debt.

### **BUDGET**

A complete plan of financial information embodying an estimate of proposed expenditures for a given period and proposed means of financing them.

### **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.

# Budget Glossary and Terms

## BUDGET RESOLUTION

The formal statement approved by the Board of Commissioners which shows budgeted revenues and expenditures for the approaching fiscal year.

## C

## CAFR

Comprehensive Annual Financial Report – a report compiled annually which provides detailed information on an organization's financial status.

## 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, (FY 2016-2021 Adopted Capital Investment Plan).

## 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.

## CHART OF ACCOUNTS

A chart of revenue and expenditure accounts (line items) used to record each type of expenditure incurred by county operations.

## CONTINGENCY

Funding set aside for future appropriations of an emergency nature. Transfers from contingency accounts take specific Board of Commissioners' approval.

## COST CENTER

The allocation of resources by functional area within an agency or department.

## D

## DEBT SERVICE FUND

Accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

## 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.

## E

## EXPENDITURE

Cost of goods received or services rendered.

## ENTERPRISE FUND

Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

## F

## FIRE SPECIAL REVENUE FUND

Accounts for the cost of operation of the County Fire Department.



# Budget Glossary and Terms

## **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 BALANCE**

The difference between the assets and liabilities of a particular fund. This incorporates the difference between the revenues and expenditures each year.

## **FUND**

An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

## **G**

## **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.

## **GENERAL FUND**

The chief operating fund of a government. It is used to account for all financial resources except those required to be accounted for in another fund.

## **GENERAL OBLIGATION BOND**

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.

## **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 designed to account for all Federal & State grant programs.

## **H**

## **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.

## **I**

## **IMPACT FEES**

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.

## **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.

## **INTERGOVERNMENTAL REVENUE**

Funds received by reimbursement or contributions from federal, state, and other local government sources.

## **INTERNAL SERVICE FUNDS**

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.

## **INVENTORY**

A complete listing made each year of merchandise or stock on hand, work in progress, raw materials, finished goods on hand, etc.

# Budget Glossary and Terms

## L

### LEASE PURCHASE

Method of acquiring high-cost equipment or property and spreading payments over a specified period of time.

### LIABILITY

Debt or legal obligation arising out of past transactions which eventually needs to be liquidated; an example would be the pension plan.

## M

### 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.

### MANDATED

Ordered by the state to fulfill their instructions; and example would be how the state determines salaries of judges; the County is obligated to fulfill the state's mandate.

### 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.

### 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.

## N

### NET ASSETS

Excess of the total assets of a business minus its total liabilities.

## O

### OPERATING BUDGET

The portion of the budget pertaining to daily operations that provides basic governmental services.

### OPERATING RESERVE

Resources set aside in each fund amounting to an established percentage of the budgeted expenditures.

## P

### 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

Used to measure results and ensure accountability.

### PROGRAM

A body of work that delivers a service or accomplishes a task and whose costs can be isolated and identified.

### 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.



# Budget Glossary and Terms

## R

### RESERVE

An amount set aside as a portion of fund equity that is legally restricted for a specific purpose and not available for appropriation or spending.

### 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.

## S

### SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND

Accounts for the activities of the County's solid waste disposal and recycling programs.

### SPECIAL REVENUE FUND

Accounts for the proceeds of specific revenue sources that are legally restricted for the specified purpose.

### SPLOST CAPITAL PROJECTS FUND

Accounts for the funds received from a local 1% sales tax reserved for construction of various capital projects.

## T

### 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 RATE

The amount of tax stated in terms of a unit of the tax digest.

## 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.

## W

### WATER AND SEWERAGE AUTHORITY ENTERPRISE FUND

Accounts for the activities of the County's water and sewerage system.

### WORKERS' COMPENSATION

Protection for county employees on work-related injuries or illnesses.





