



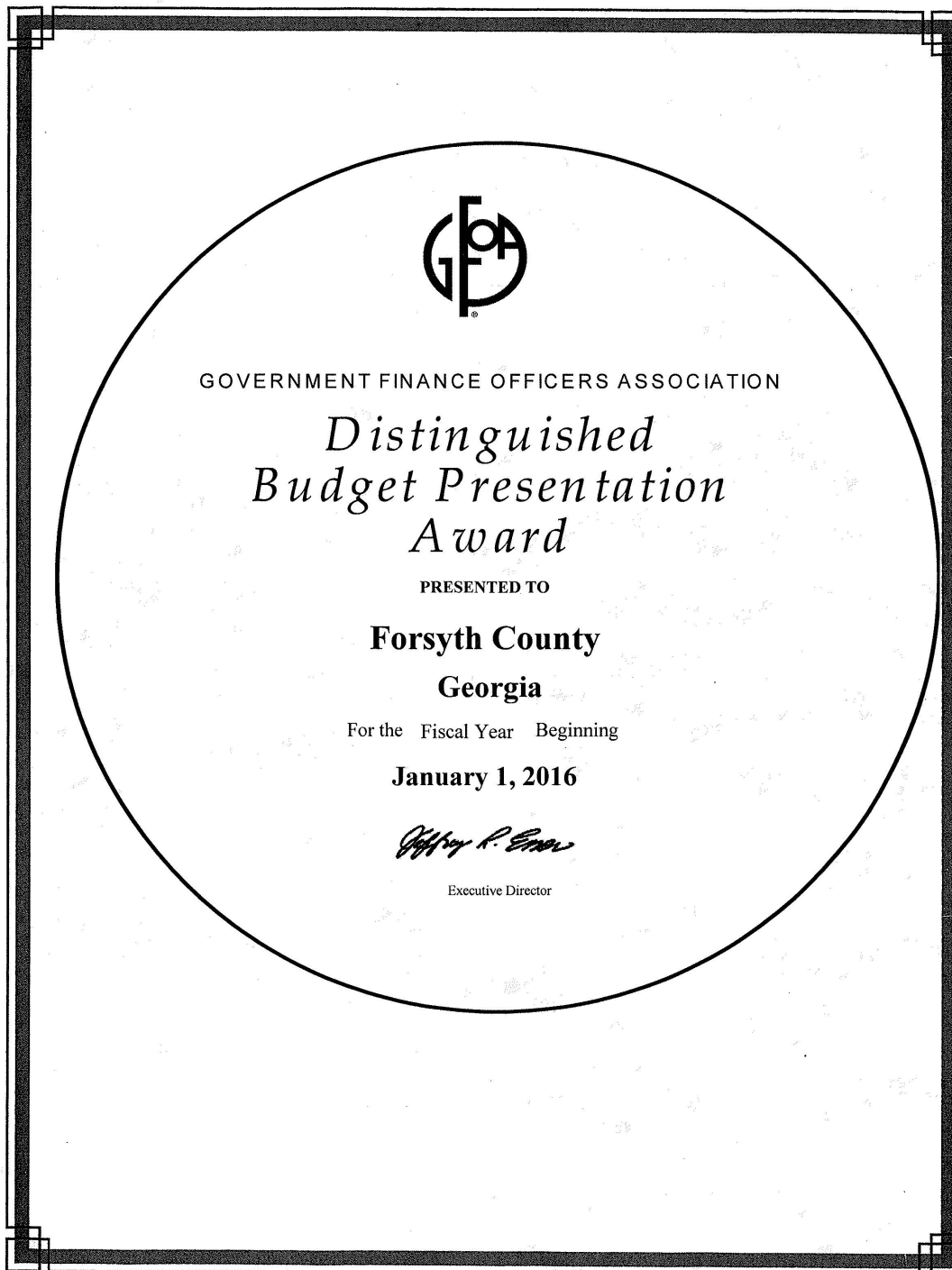
Photo: Forsyth County Courthouse and Jail



2017

Annual Operating and Capital Budget

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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, 2016. 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.



Photo: Forsyth County Administration Building

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

For the year ending December 31, 2017

FORSYTH COUNTY, GEORGIA GOVERNMENT



Board of Commissioners

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

Administration

Doug Derrer, County Manager
Tim Merritt, Deputy County Manager

Finance Committee

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

Budget Preparation Team

Rebecca Whitmire, Finance Director
Pat Carson, Personnel Services Director
Ryan Arnold, Budget Manager
Beth White, Budget/Grant Analyst
Sarah Dunlap, Communications Coordinator

THIS 2017 BUDGET DOCUMENT WAS PREPARED JOINTLY BY THE FORSYTH COUNTY FINANCE DEPARTMENT AND FORSYTH COUNTY DEPARTMENT OF COMMUNICATIONS.

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Photo: GA 400 road widening project

County Manager's Budget Message



November 17, 2016

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, 2017 and ending December 31, 2017, that was adopted by the Board of Commissioners on November 3, 2016. 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 2017 adopted budget of \$290.2 million covers the entire organization. This includes a General Operating Budget of \$118.0 million, a Fire Fund of \$20.9 million and a Debt Service Fund of \$15.6 million. The budget was funded with no increase to the Maintenance and Operations, Fire and Debt millage rates.

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 stylized, with a large loop at the beginning.

Doug Derrer
County Manager

Forsyth County Government Mission Statement

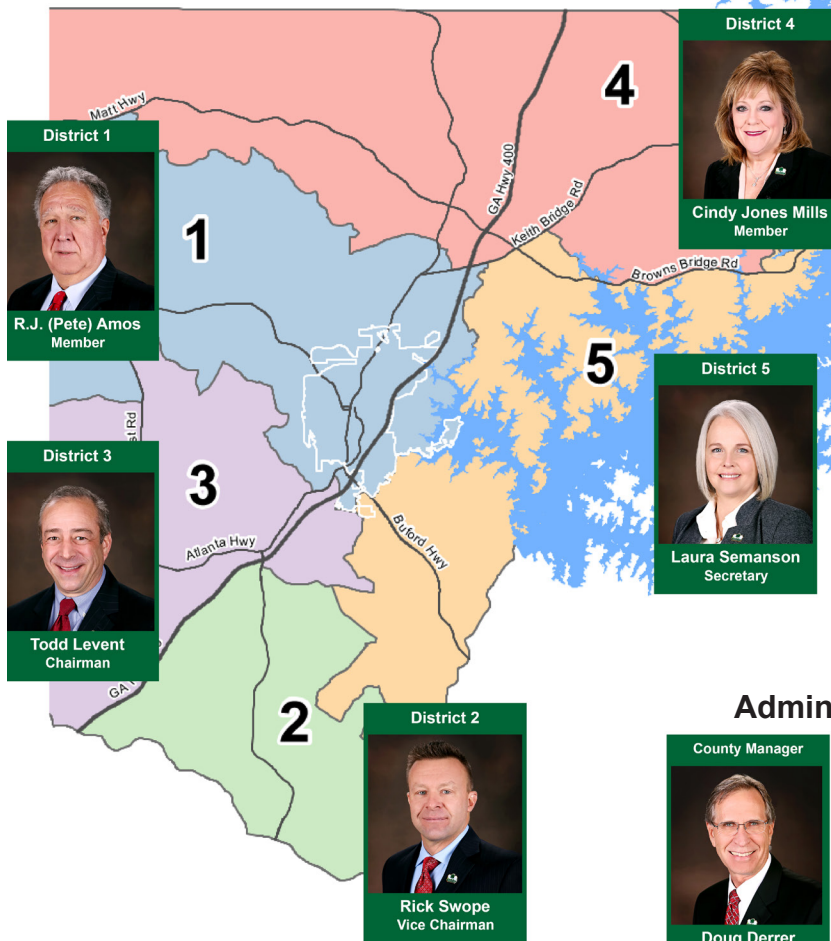
As trusted stewards of Forsyth County's future, the elected officials and employees are dedicated to serving the community and to providing effective, professional public service with integrity and a commitment to excellence.

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

2017-2018 Board of Commissioners



Judicial and Other Elected Officials

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

Administration



Finance

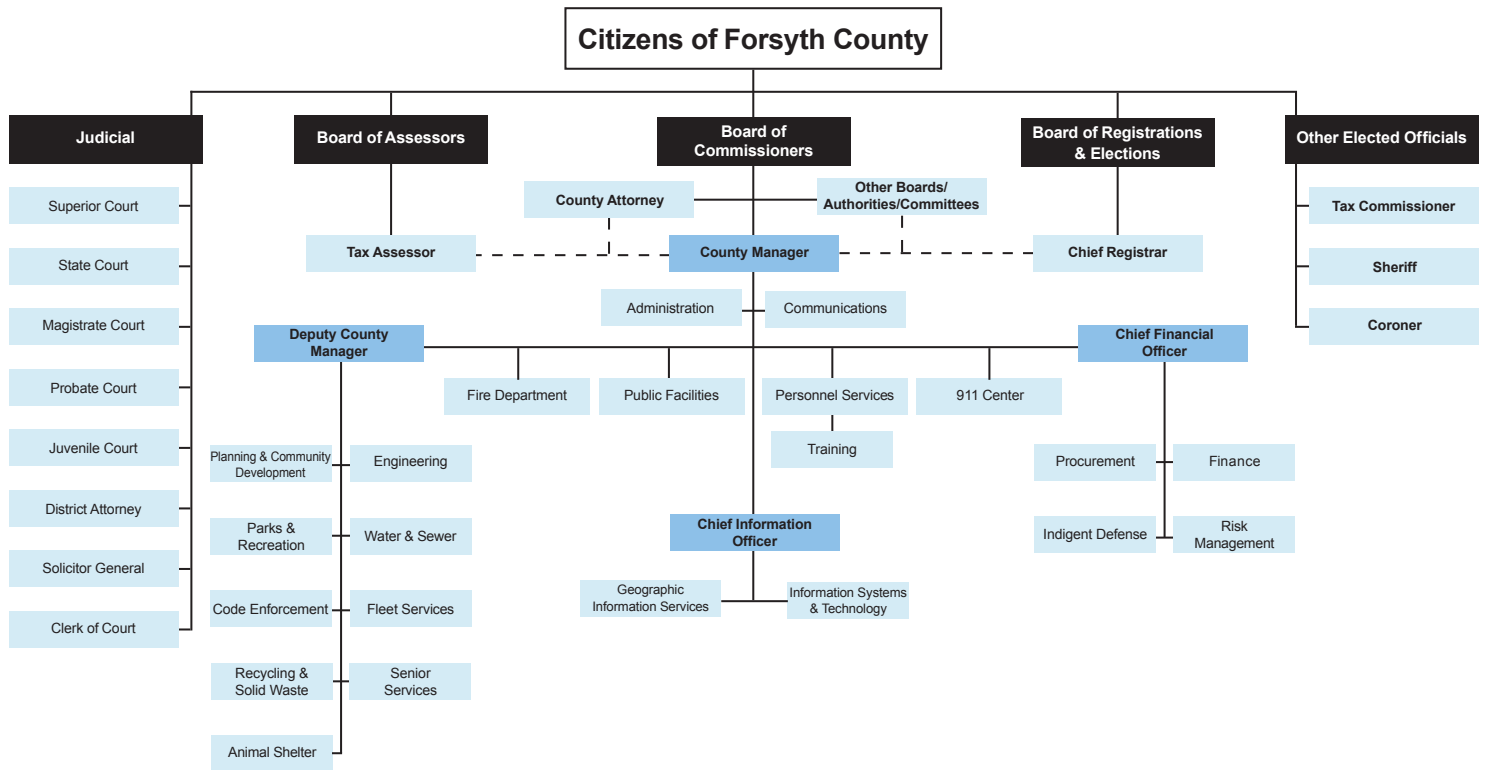


County Department Heads

Danny Bowman	Fire and Emergency Management
Ruthie Brew	Senior Services
Connie Brooker	Indigent Defense
Tom Brown	Planning & Community Development
Pat Carson	Personnel Services
Charity Clark	Risk Management
John Cunard	Engineering
Dennis Daniel	Public Facilities
Jodi Gardner	Communications
Pat Giordano	911 Center
Avery Gravitt	Fleet Services
Brandon Kenney	Information Systems & Technology

John Kilgore	Geographic Information Services
Mary Kirkpatrick	Board of Assessors
Donna Kukarola	Procurement
Barbara Luth	Voter Registrations and Elections
Anna Lyle	Library
Tim Perkins	Water & Sewer
Jim Pryor	Parks & Recreation
Rebecca Whitmire	Finance
Tammy Wright	Recycling & Solid Waste
Steve Zaring	Animal Shelter
Steve Zaring	Code Enforcement

Forsyth County Organizational Chart



General Information Section One



Photo: Chattahoochee Pointe trail

Forsyth County Transmittal Letter



To: Forsyth County Board of Commissioners

From: David G. Gruen, CFO

CC: Department Heads, Elected Officials

Date: November 17, 2016

Re: **2017 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY2017 (January 1, 2017 – December 31, 2017) 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 2017 Budget is balanced for all funds and totals \$290,150,796 with the breakdown by fund type as follows:

General Fund	\$117,972,795
Special Revenue Funds	40,068,069
Capital Projects Funds	3,330,000
Debt Service Funds	15,562,532
Enterprise Funds	83,059,500
Internal Service Funds	<u>30,157,900</u>
Total	\$290,150,796

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 FY2017 County budget for all funds and activities increased by 8.9% compared to the FY2016 budget. The following is a general overview of the County's outlook and status of the County's General Fund.

The overriding priority, as expressed in both the Finance Committee and County Commission meetings, was to have no increase in property tax rates. This considers the issues our taxpayers continue to face in a low growth economic environment. It also continues the same goal from the prior year where the FY2016 budget had no increase in the Maintenance and Operations (M&O) and Fire tax rates. At the same time, the County's priority driven budget is viewed as the vehicle for assuring the County has the ability and means to fulfill its mission and vision, which focuses on delivering effective, professional public service from an efficient customer service-oriented government that preserves and enhances a high quality of life.

Forsyth County Transmittal Letter

Addressing both of these priorities is still important even as the property tax digest in 2016 improved with an increase of 5.55% over 2015. 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 four consecutive annual increases, it is now continuing to trend in a positive direction due to new construction from growth added to the tax rolls.

Quality of life initiatives include road widening projects, 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 2016 Tax Digest, over 1.9% of increase was due to higher reassessments. This enabled the Board of Commissioners to keep the M & O millage rate the same without cutting services. The Commission also funded the capital budget for needed capital equipment replacements in accordance with the County's financial policy.

MAJOR BUDGETARY HIGHLIGHTS

- **At 8.036 mills, the Board of County Commissioners voted to adopt the same maintenance and operations millage rate, and also maintain the Fire and Bond millage rate.**
- **The adopted FY2017 budget is balanced. The budget includes \$5.0 million in transfers to other funds from the General Fund.**
- **The 2013 SPLOST VII program, beginning July 1, 2013, is expected to provide about \$210 million over six years for capital items and projects.**
- **Funding provided for Public Safety system radio replacements – \$3.0 million in FY2017.**
- **Funding increased for employee healthcare program – +15% for participating employees along with comparable increases in employee contributions. Also implemented program changes to moderate future cost increases.**

Economic Outlook

A variety of economic indicators suggests that the national economy is experiencing continued slow growth. Recent data shows that 2017 will provide modest inflation, low cost of borrowing with a projected rate of about 2.3% in the GDP, 2.5% Consumer Price Index increase, and a continued low unemployment. The County anticipates higher 2016 tax digest revenues than 2015 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 221% from 2009 to 2016.

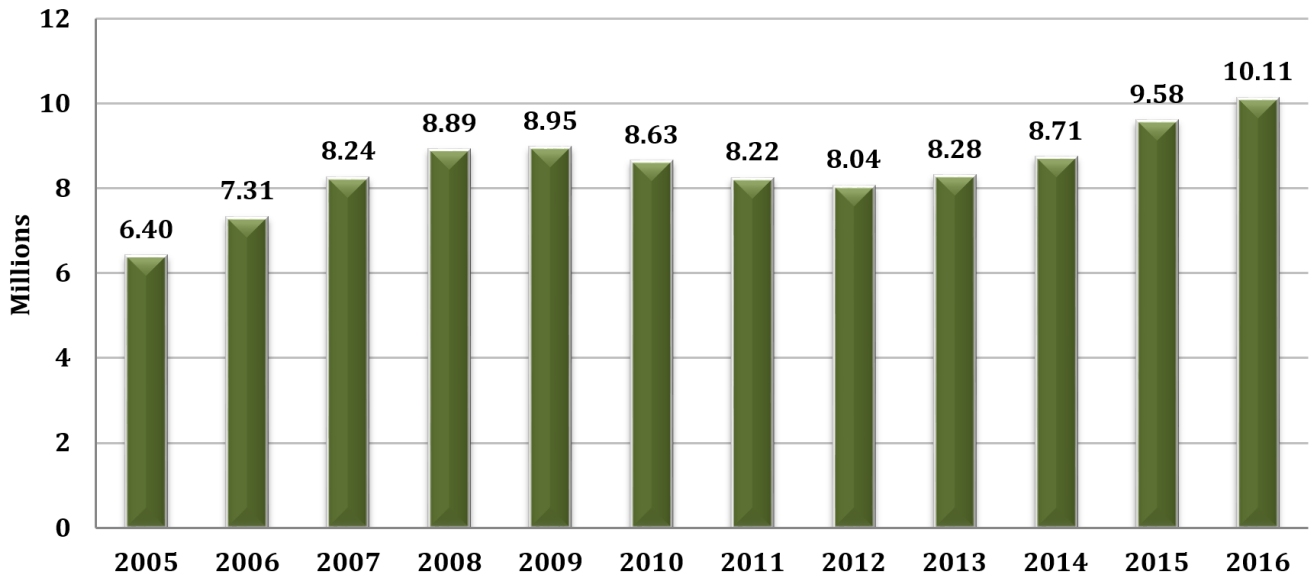
The County addressed the following priorities while balancing the FY2017 budget:

- **Levying the same Millage Rate with the property tax digest increasing by 5.55%**
- **Opened Matt Community Park**
- **Continuing the effective effort to control escalating healthcare costs and maintain service levels, with the changed healthcare program consultant, new benefits options, and employee wellness program, with the FY2017 budgeted rates**
- **Reserves of \$2.3 million for merit increases**
- **Radio replacements of \$3.0 million for the Public Safety system**
- **Replace Sheriff's Office vehicles for \$250,000 due to high mileage or damage**
- **Increased funding for state mandated Juvenile Court program requirements**

Forsyth County Transmittal Letter

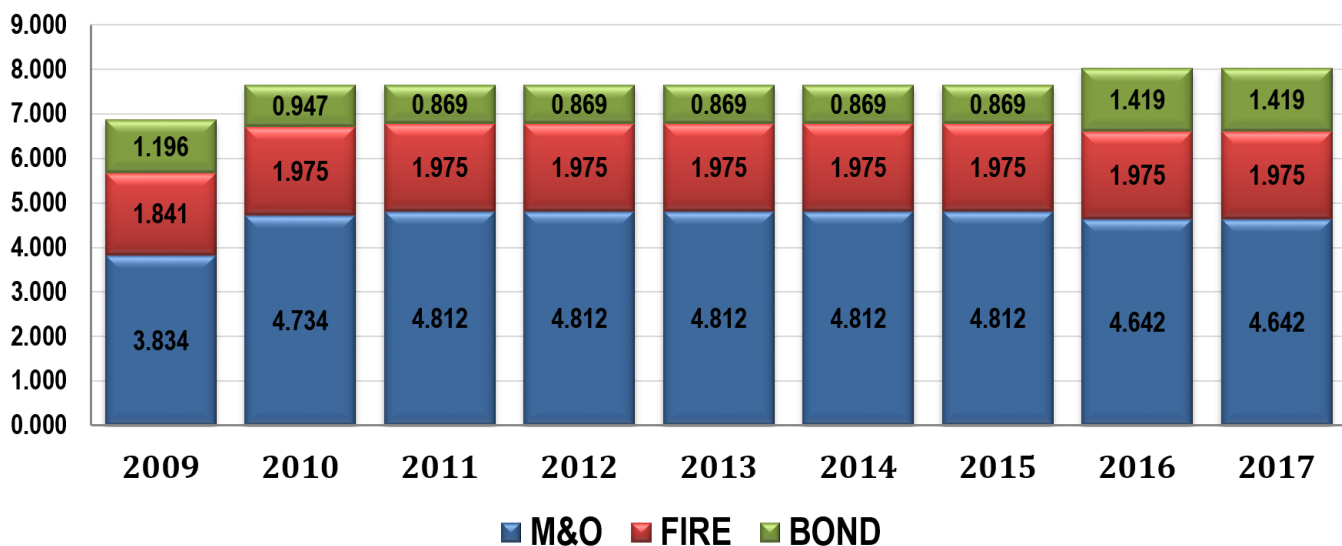
Despite the recent years of economic uncertainty, the County's financial position remains strong and secure. The most noticeable impact has been the increase in the tax digest. The 2016 tax digest, which finances the FY2017 budget, shows a 5.55% increase from the 2015 tax digest.

Forsyth County Net Tax Digest History



At their July 21st meeting, the Forsyth County Board of Commissioners adopted the millage rates that will fund the County's 2017 budget. The Board voted to maintain the County's M&O millage rate. The County has the overall total millage rate of 8.036 mills. This includes maintaining the same millage rates for Maintenance & Operations (4.642), Fire (1.975) and Bonds (1.419).

Millage Rate History for Forsyth County



Forsyth County Transmittal Letter

Healthcare benefits costs were higher in 2015 and 2016, causing an increase for the County's employees in 2017. Costs are budgeted to increase by 17.6% for FY2017 over estimated FY2016. The County self-insured plan continues to include an option for a high deductible plan as well as a wellness discount. New for 2017 is the addition of the Kaiser Permanente fully insured HMO option at lower costs while still providing quality healthcare. In addition, the County retained a new healthcare program consultant to review all areas of the program. This resulted in the Board approving about \$2 million in annual savings to control future cost increases. The County has a self-insured healthcare program using Aetna as the third party administrator (TPA) along with the Aetna preferred provider organization (PPO).

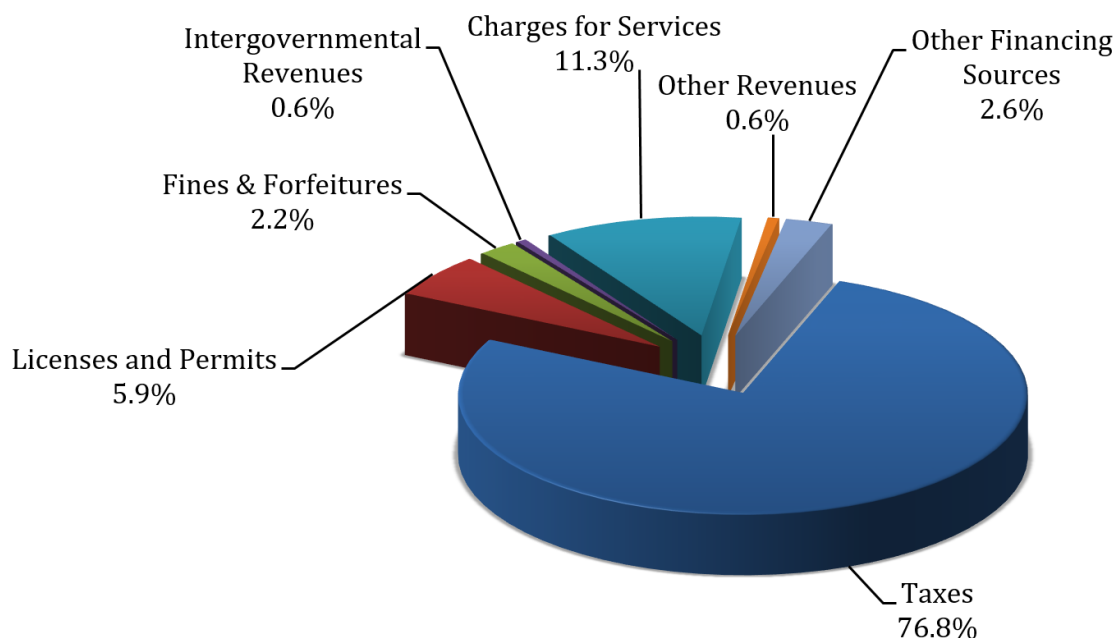
GENERAL FUND

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

GENERAL FUND REVENUE HIGHLIGHTS

Property tax revenues continue to make up the largest single source of County revenues. The maintenance and operations millage rate will remain the same at 4.642 mills. Taxes collected from this rate are used in the General Fund. The FY2017 budget projects one mill to produce \$9,803,984 at the collection rate of 97% in property tax revenue, an increase of about \$515,715 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 \$45,510,095 in taxes, a 5.55% increase from the 2016 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.

General Fund Revenues by Type



Forsyth County Transmittal Letter

TOP FOUR REVENUE SOURCES

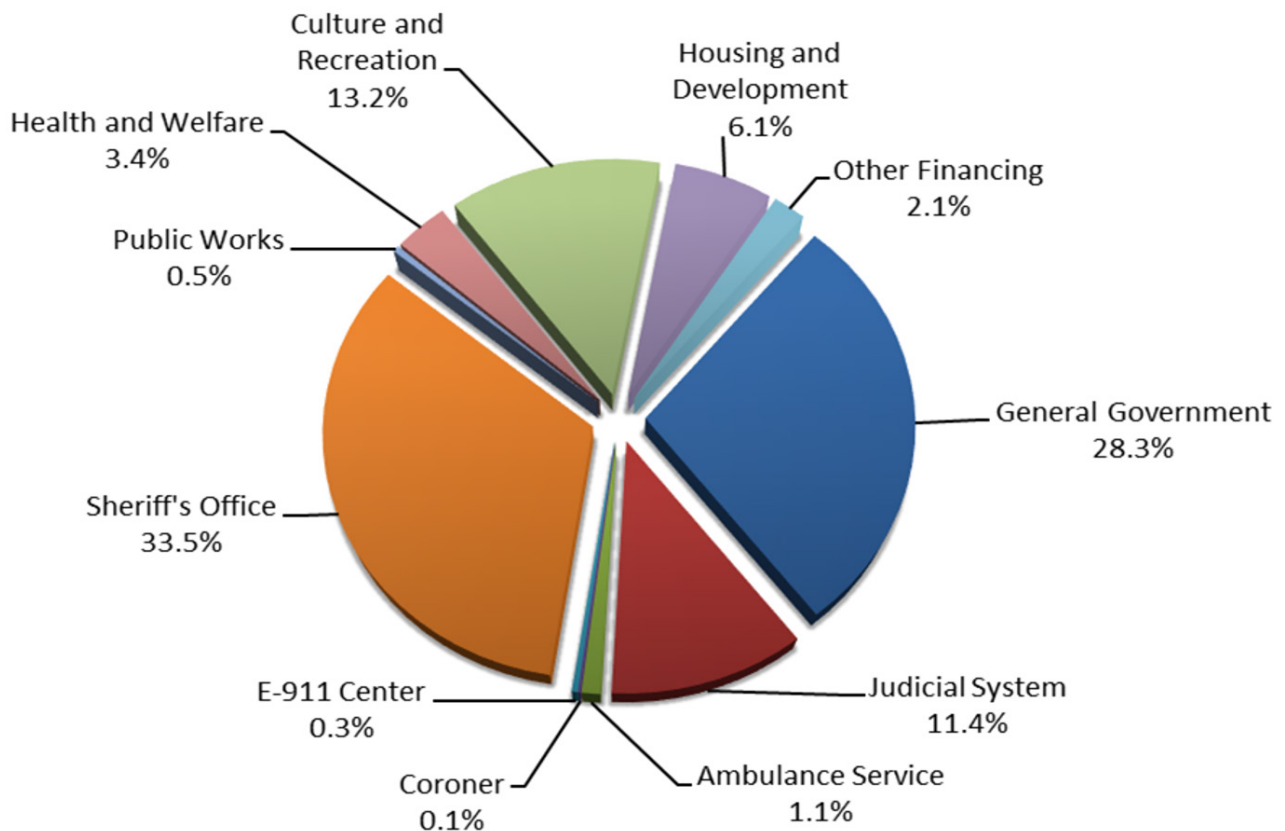
Taxes: This revenue accounts for 76.8% of the total revenue for the General Fund. This category includes tax revenue recognized from property, motor vehicle, cable TV, alcohol excise, intangible property, real estate transfer tax, financial institutions, and local option sales tax (LOST). The total for FY2017 is \$90,481,095 which is a 6.0% increase from the FY2016 adopted budget. This increase is due to an increase in the digest as well as an increase to other tax collections such as LOST, intangible tax, and the Title Ad Valorem Tax (TAVT) on vehicles.

Charges for Services: This revenue accounts for 11.3% 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 FY2017 is \$13,319,400, a 9.2% increase from the FY2016 adopted budget. This increase is mainly due to higher collections budgeted to come from the tax collection commissions and Parks & Recreation.

Licenses and Permits: This revenue accounts for 5.9% 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 FY2017 is \$6,955,400, which is a 10.2% increase from the FY2016 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 2.2% of the total revenue for the General Fund. This category includes revenue recognized from fines related to the courts and restitution. The total for FY2017 is \$2,544,400, a 10.8% increase from the FY2016 adopted budget. This increase is due to an increase in budgeted court fines.

General Fund Expenditures by Activity



Forsyth County Transmittal Letter

GENERAL FUND EXPENDITURE HIGHLIGHTS

The Sheriff's Office utilizes the largest part of the General Fund, representing 33.5% of total expenditures in FY2017. Other General Fund expenditures include the general government, judicial system, ambulance services, coroner, E-911 center, public works, health and welfare, culture and recreation and housing and development. These functions account for 64.4% of General Fund Expenditures in FY2017. The remaining 2.1% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest single impact for FY 2017 in the General Fund was due to increased funding for the Parks and Recreation facilities and equipment. An increase of \$2.2 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
- Jail Fund

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

The Constitution of the State of Georgia provides that the County may not incur long-term obligations payable as general obligation bonds without the approval of a majority of the qualified voters of the County or in excess of 10 percent of the assessed value of all taxable property within the County. Based upon the 2015 assessed value of taxable property after the issuance of the Bonds, the County could incur up to \$838,043,614 of long-term obligations payable as general obligation bonds.

Forsyth County Transmittal Letter

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as \$ 10,478,586,140
of December 31, 2015

Debt Limit (10% of Assessed Value) \$ 1,047,858,614
Amount of Debt Applicable to Debt Limit 209,815,000

Legal Debt Margin \$ 838,043,614



Forsyth County Transmittal Letter

The current outstanding General Obligation and Sales Tax Debt includes:

- \$10,600,000, Series 2008A – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. They bear interest rates from 2.5% - 5% and are payable on March 1 and September 1 of each year. \$64,065,000 was refunded with the 2015B GO Bonds issued on 04/30/15.
- \$14,040,000, 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.
- \$12,385,000, 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.

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:

- \$1,125,000, 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.
- \$23,070,000, 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.
- \$26,795,000, Series 2012 – for the purpose of refunding \$30,000,000 of the Series 2002 Bonds, in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately \$5,624,189. The bonds mature April 1, 2032.
- \$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.
- \$73,485,000 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.

Forsyth County Transmittal Letter

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 FY2017 Capital Projects is \$3,330,000 and is broken out as follows:

- \$3,000,000 for radio system upgrades for Public Safety
- \$250,000 to replace vehicles due to high mileage or damage for the Sheriff's Office
- \$80,000 Voter Registration building improvements



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

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. 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

Forsyth County Transmittal Letter

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 FY2017 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 FY2018 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 forsythco.com.

Respectfully Submitted,



David G. Gruen
Chief Financial Officer

Forsyth County Budget Priorities

<i>This Year</i>	<i>Last Year</i>
<ul style="list-style-type: none"> • Meet budget requirements without increasing the tax rate • Radio replacements for Public Safety system • Replacement of Sheriff's Office vehicles • Budget for Juvenile Court program requirements • Budget for increased healthcare costs – program changes to control future costs 	<ul style="list-style-type: none"> • Meet budget requirements without increasing the tax rate • Start-up operating costs for Matt Community Park Phase I • Start-up operating costs for Lanierland Park Phase I • Budget for increased healthcare costs

- 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 15/16 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 5.55% increase in the tax digest coupled with an increase in LOST and Insurance Premium Tax, the county was able to levy the same M&O millage rate.

	2015	2016
M&O	4.642	4.642
FIRE	1.975	1.975
BOND	1.419	1.419
TOTAL RATE	8.036	8.036

- Radio replacements for the Public Safety system as the county continues to keep up with the new technology for radio system communications.
- Replacement of Sheriff's Office vehicles which are a limited number of vehicles that need to be replaced due to high mileage or damage.
- Budgeting for unfunded state mandates – increased funding for raised Juvenile Court program requirements for juvenile legal representation and supervision.
- Increase in healthcare costs – The county continues to experience an increase in healthcare costs. With the change to a new healthcare program consultant to provide a thorough program review, recommendations were implemented to significantly control future costs.



Photo: Fire Station 3



Photo: Playground at Haw Creek Park



History of Forsyth County

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

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

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

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

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

What was a steady stream in population growth became a flood by the 1990s. From 1990 to 2000, 54,000 more people began calling Forsyth County home. The 123% growth rate, to 98,400 residents, was the fastest in the state and the second fastest in the country according to the U.S. Census Bureau for the 2000 census. And that growth does not appear to be abating. The U.S. Census Bureau's Population Estimates for 2015 is 212,438. According to the ARC (Atlanta Regional Commission) Forsyth County's population is expected to exceed 400,000 by 2025.

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

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

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

What makes Forsyth County a vibrant and prosperous community?

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

Forsyth County at a Glance

Date of Incorporation	December 3, 1832
Form of Government	Commission – County Manager
2017 County Population Estimate	216,781
<i>Historic County Population</i>	
1990:	44,083
2000:	98,407
2005:	140,393
2010:	175,511
Total Are of County (Square Miles)	247

Photo: Poole’s Mill Bridge



Above: Forsyth County, Georgia map circa 1832

TEN Interesting Facts About Forsyth County

1. Forsyth was officially listed as the 81st county established in Georgia.
2. Forsyth County is known as the “Gateway to the Cherokee Nation.”
3. Land in Forsyth County was given to people through the Georgia Gold Lottery of 1832.
4. Cumming was selected as the county seat in 1834, and is named in honor of Colonel William Cumming, distinguished officer in the War of 1812.
5. The Federal Road (Highway 369) runs through Forsyth County. This Federal road was used to remove the Creek and Cherokee Indians to Oklahoma.
6. In 1946, Congress authorized the U.S. Army Corps of Engineers to begin construction on Buford Dam as part of the overall development of the nation’s waterways after the second world war.
7. Lake Sidney Lanier, a reservoir created by the completion of Buford Dam in 1956, at 38,000+ acres, is one of Georgia’s largest lakes.
8. Junior Samples, a comedian on the TV show Hee Haw, was born in Cumming (April 10,1926 – November 13,1983).
9. Henry Ford Gravitt has been the mayor of Cumming since 1970.
10. America’s Promise Alliance has announced Cumming/Forsyth County as a second-time winner for the “100 Best Communities for Young People.”



Photo: Lake Lanier

Geographic Characterists of Forsyth County

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



Photo: Indian Seats at the top of Sawnee Mountain

Parks and Recreational Facilities of Forsyth County

BENNETT PARK

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

BIG CREEK GREENWAY

12 foot wide trail for walking, jogging and biking – 6.8 miles, Access points:
• 5120 Bethelview Road
• 4110 Carolene Way inside
• Fowler Park
• 5259 Union Hill Road
• 1622 McFarland Parkway

CANEY CREEK PRESERVE

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

CENTRAL PARK

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 – 1.3 mile loop
Playground
Recreation Center
Multi-purpose turf athletic field

CHARLESTON PARK

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

CHATTAHOOCHEE POINTE

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

CHESTATEE COMMUNITY BUILDING

6875 Keith Bridge Road
Gainesville, GA 30506

COAL MOUNTAIN PARK

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

DUCKTOWN COMMUNITY PARK

5895 Heardsville Road
Cumming, GA 30028
Open grass field
Outdoor volleyball court
Picnic pavilion
Playground
Rubber surface walking trail - .2 mile loop

FOWLER PARK

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

HAW CREEK PARK

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

JOINT VENTURE PARK

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

LANIERLAND PARK

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

MATT COMMUNITY PARK

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

MIDWAY PARK

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

OLD ATLANTA PARK

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

POOLE'S MILL PARK

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

SAWNEE MOUNTAIN PARK

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

SAWNEE MOUNTAIN PRESERVE

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

SHADY GROVE CAMPGROUND

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

SHARON SPRINGS PARK

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

SIX MILE CREEK PARK

6020 Browns Bridge Road
Cumming, GA 30041
Boat ramp

SOUTH FORSYTH SOCCER COMPLEX

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

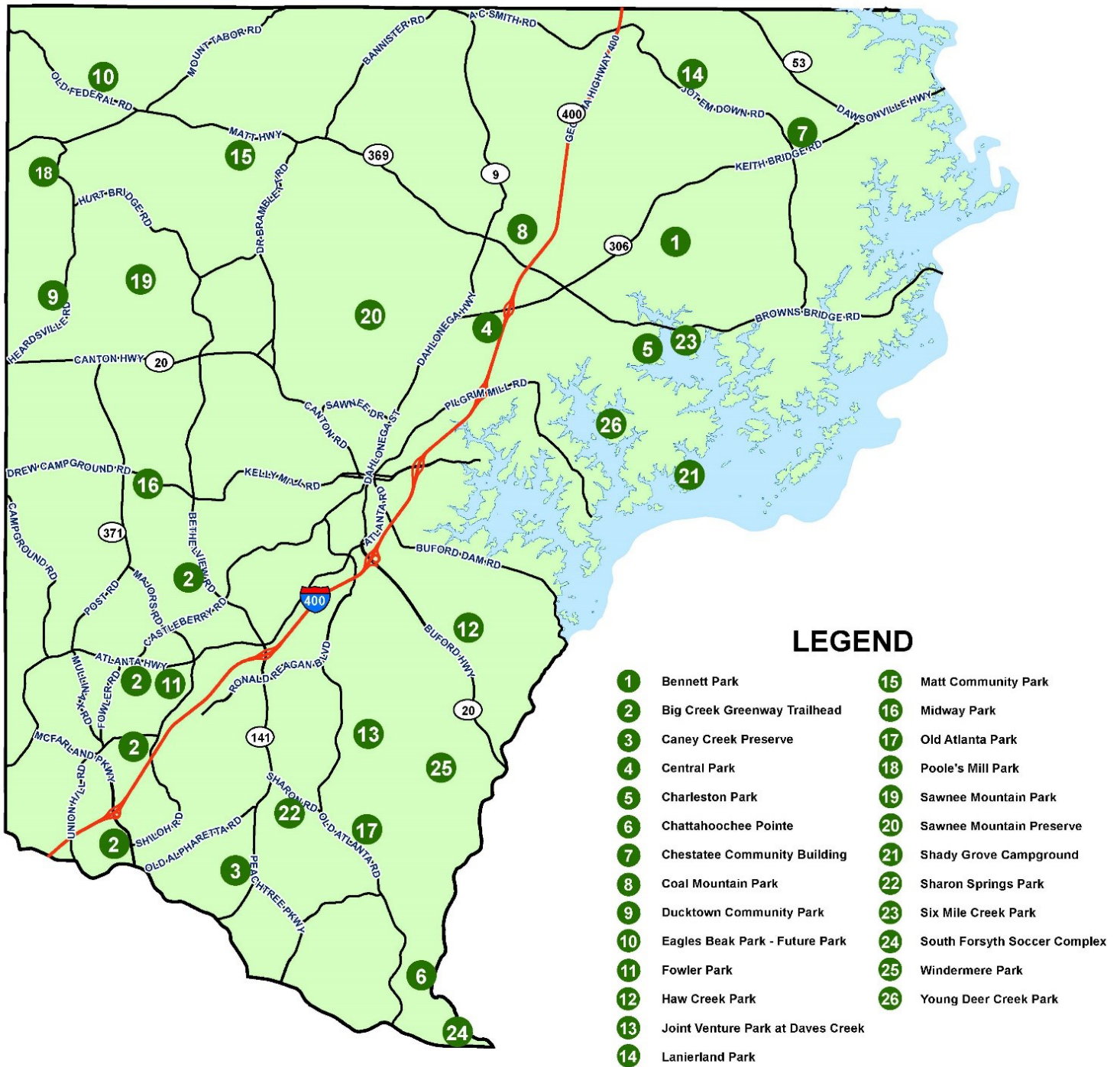
WINDERMERE PARK

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

YOUNG DEER CREEK PARK

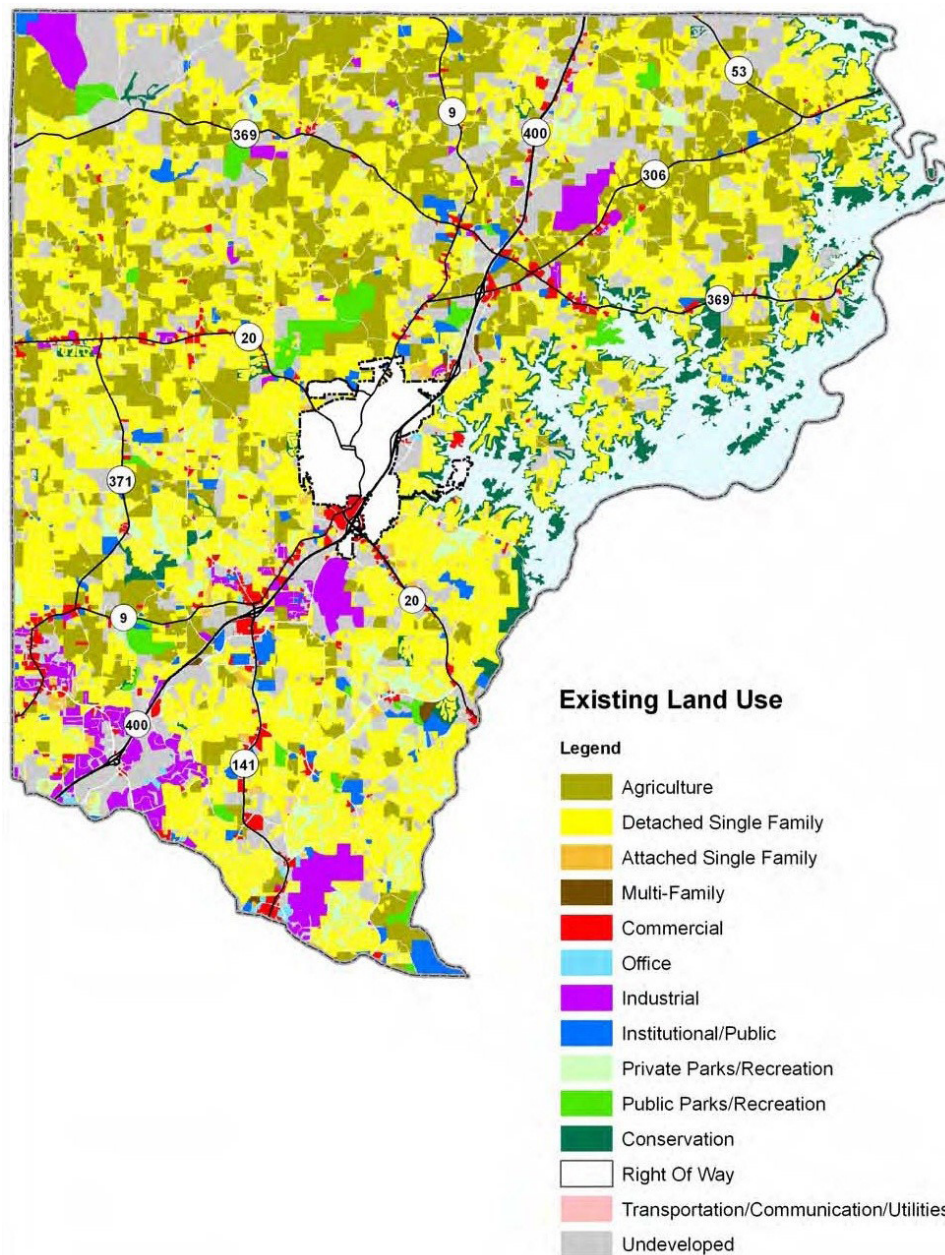
7300 Heard Road
Cumming, GA 30041
Boat ramp and courtesy dock
Picnic pavilion
Sand beach/lake swimming
Swing set

Parks and Recreational Facilities of Forsyth County



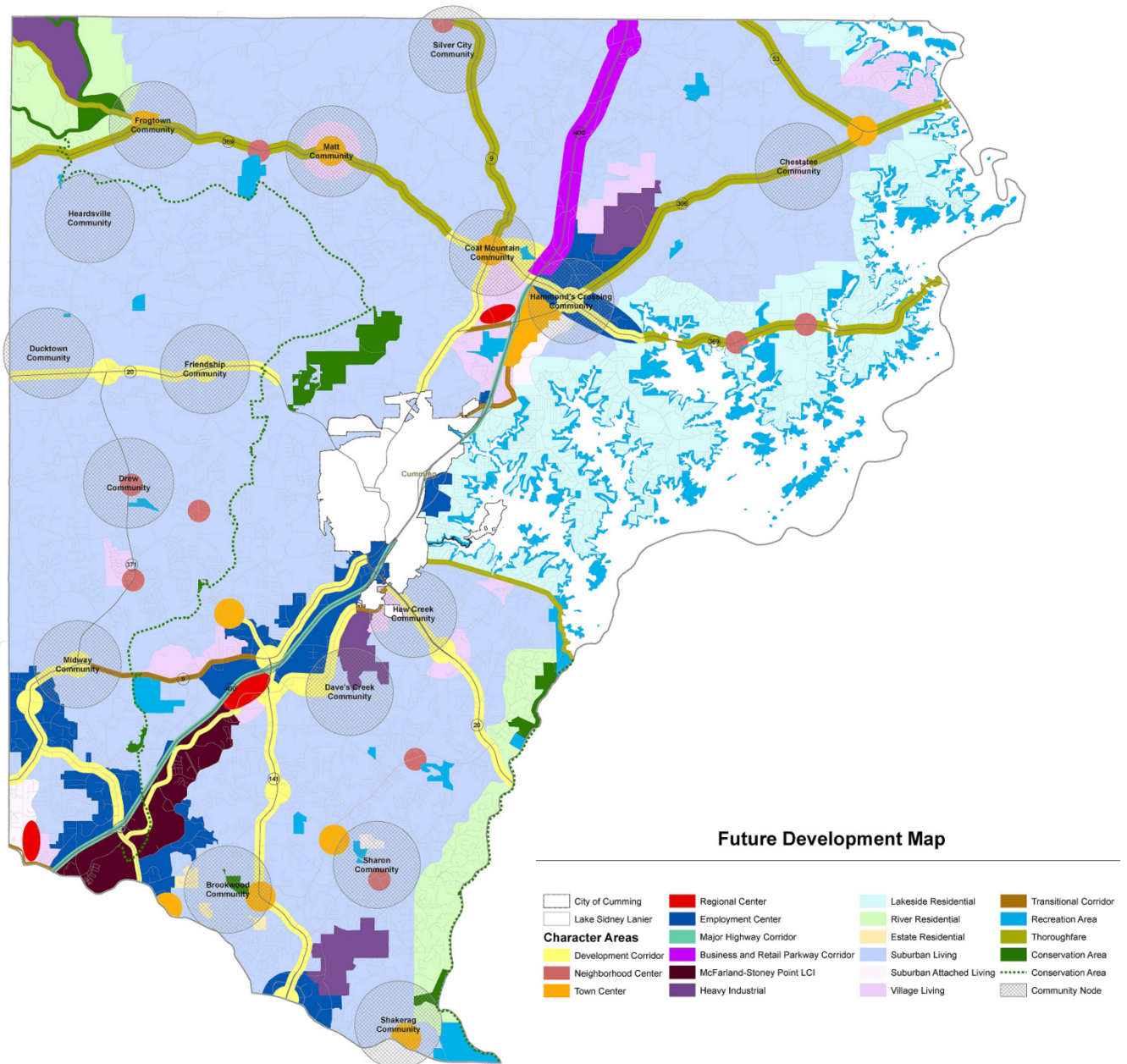
Existing Land Use and Development

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

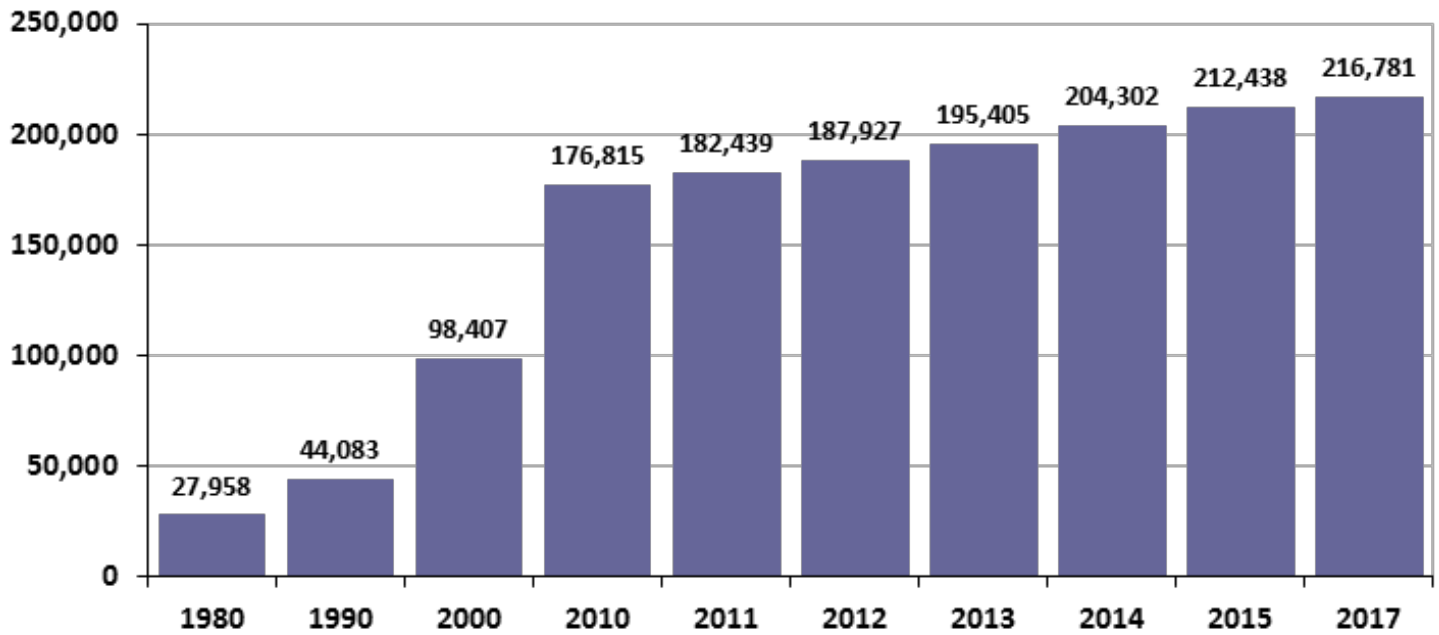
*Added to the National Register of Historic Places.

Protected Species of Forsyth County

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

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 216,781 at the end of 2017; an increase of 120.3% since the 2000 U.S. Census.

Currently Forsyth County is the **11th fastest** growing county in the nation and is the **ninth fastest** growing county in the State of Georgia.

11th
Fastest
Growing
County
in the
Nation

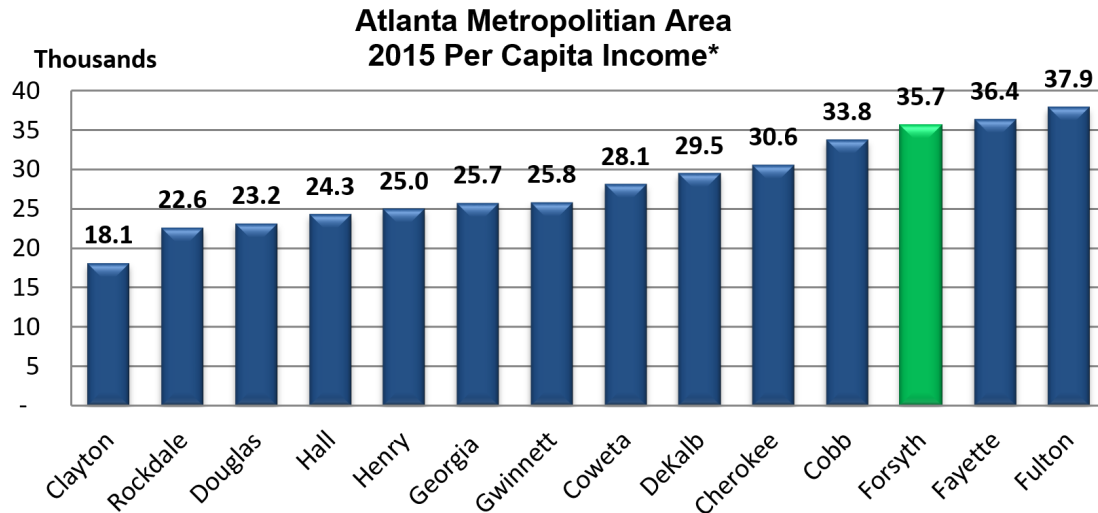
2015 Population Estimates
US Census Bureau

Forsyth County Growth Rates

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

Demographic and Economic Statistics

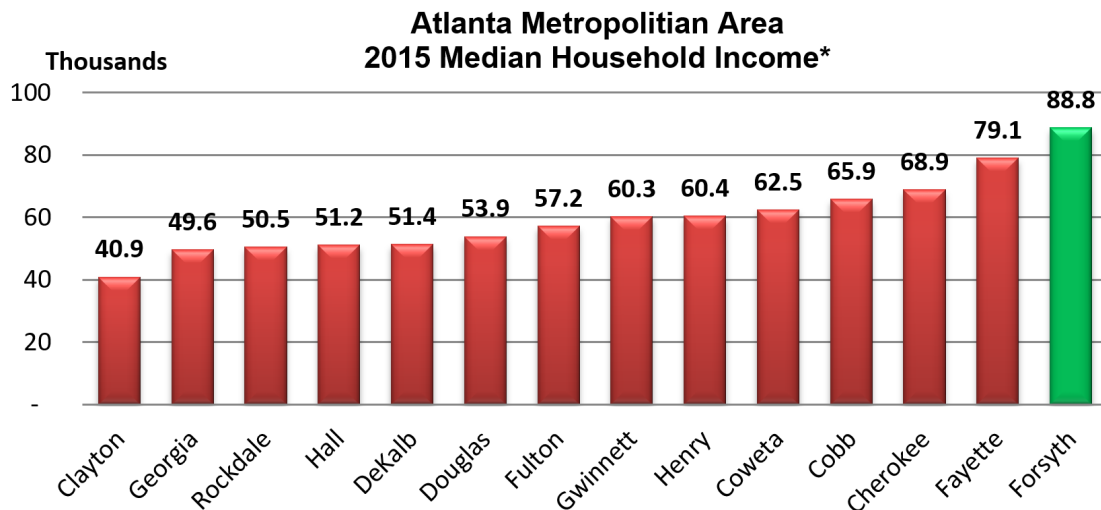
Forsyth County has the third highest per capita income in the Atlanta Metropolitan Area. The U.S. Census Bureau reports as of 2015 that Forsyth County resident's per capita income at \$35.7 which is 38.1% higher than the state of Georgia. The county's median household income is \$87,657 ranking it the 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

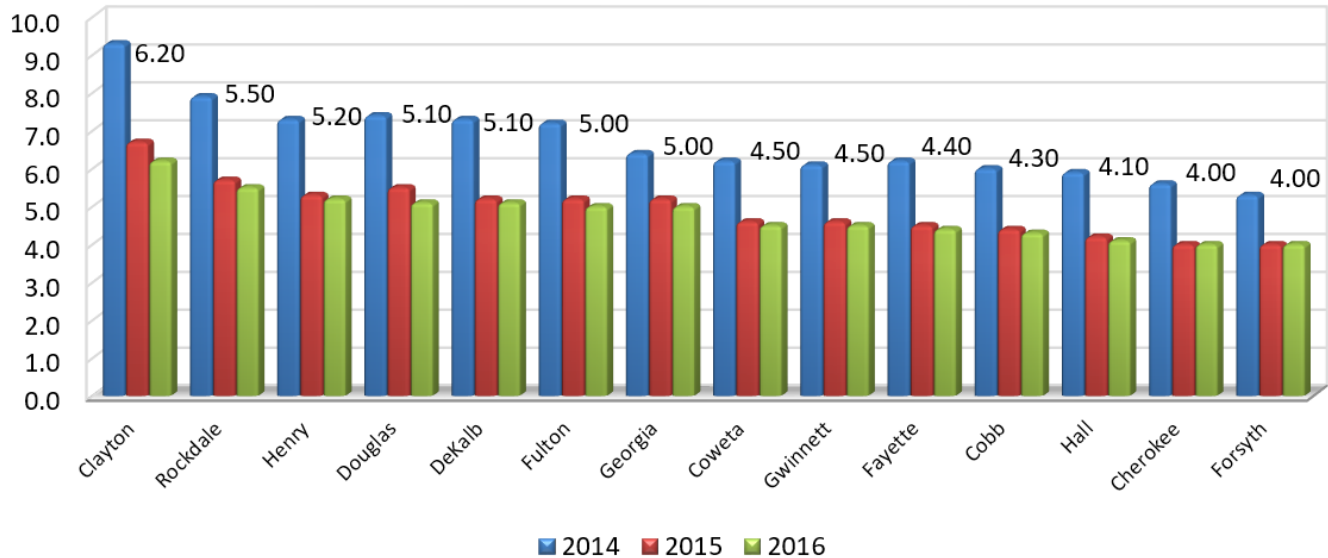
The U. S. Census Bureau states, “**Household income** is the sum of money income received in the calendar year by all household members 15 years old and over, including household members not related to the householder, people living alone, and other nonfamily household members. Included in the total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

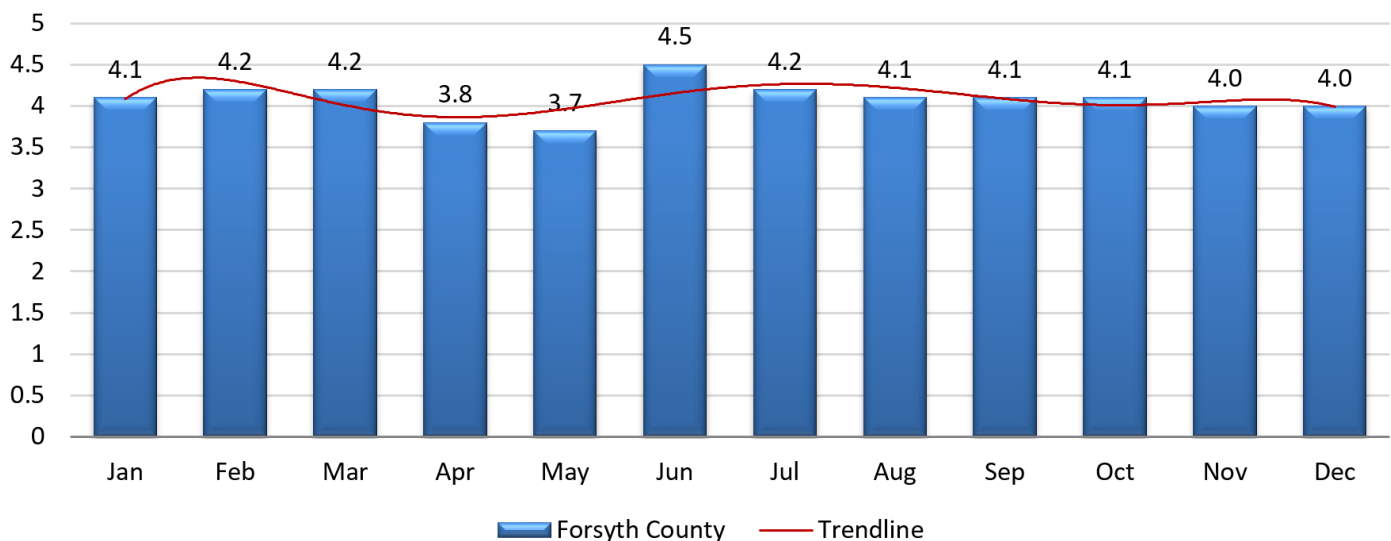
**Atlanta Metropolitan Area
2016 Unemployment Rate (Jan-Nov)**



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

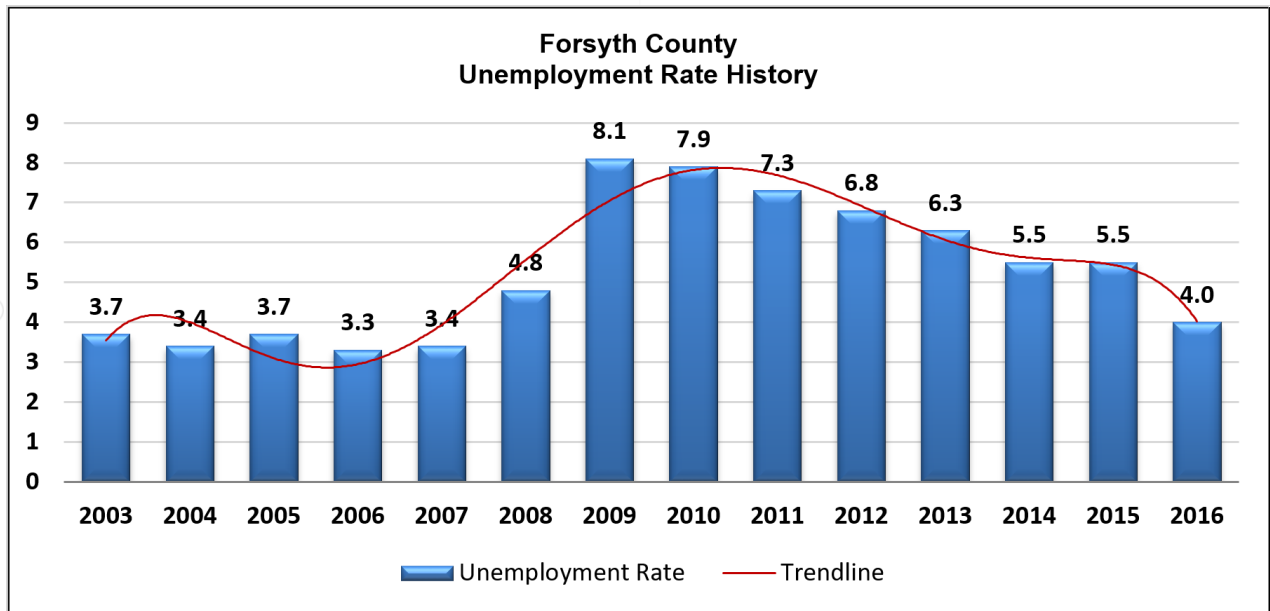
The U.S. Department of Labor reports that Forsyth County had one of the lowest unemployment rates in the Atlanta Metropolitan Area for 2016.

**Forsyth County vs Atlanta Metropolitan Area
2016 Unemployment Rate Data**

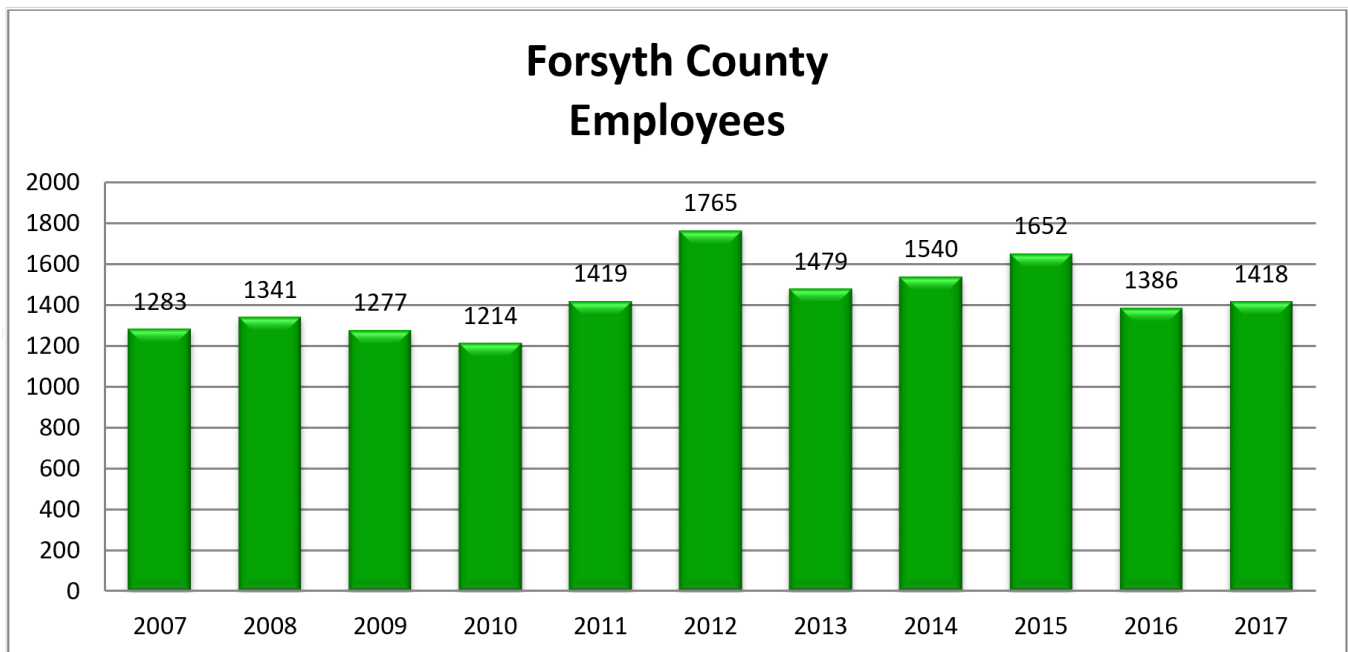


Data Source: The U.S. Department of Labor's Bureau of Labor Statistics

Demographic and Economic Statistics



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



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



Photo: Post Road Library

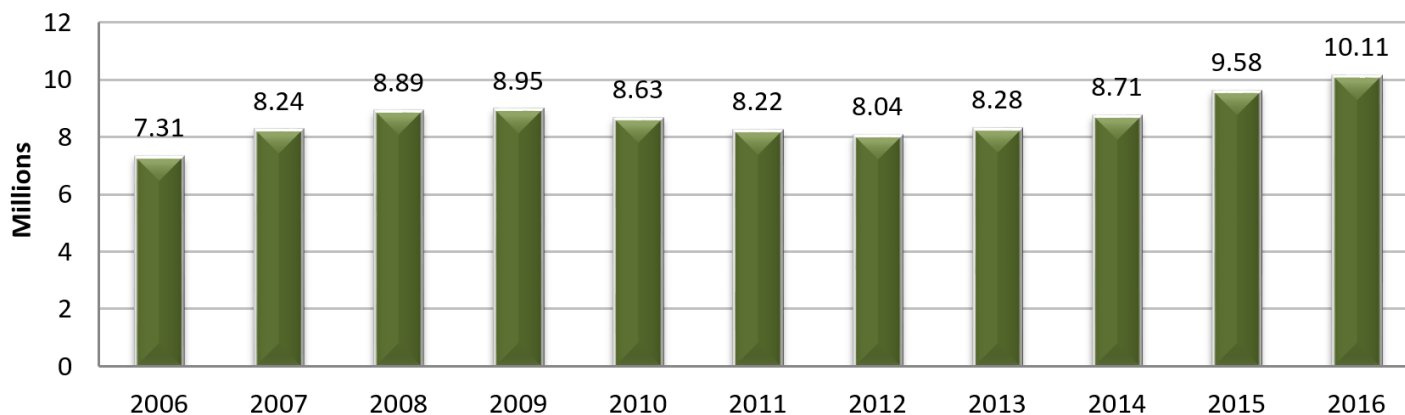


Photo: Lady Justice statue in front of courthouse

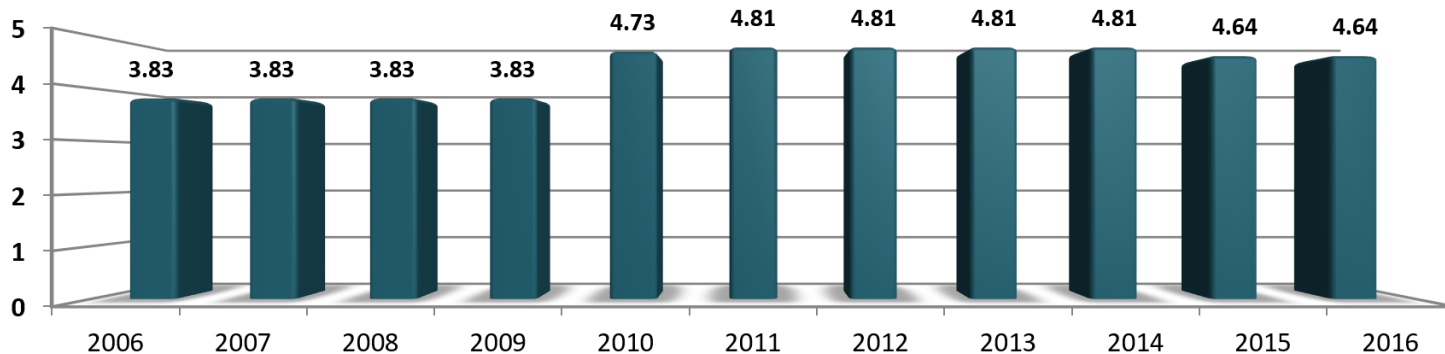
Taxes in Forsyth County

Forsyth County's Tax Digest has grown at an average rate of 8% over the past 10 years. In 2006, a mill generated \$7.31 million; currently it generates \$10.11 million.

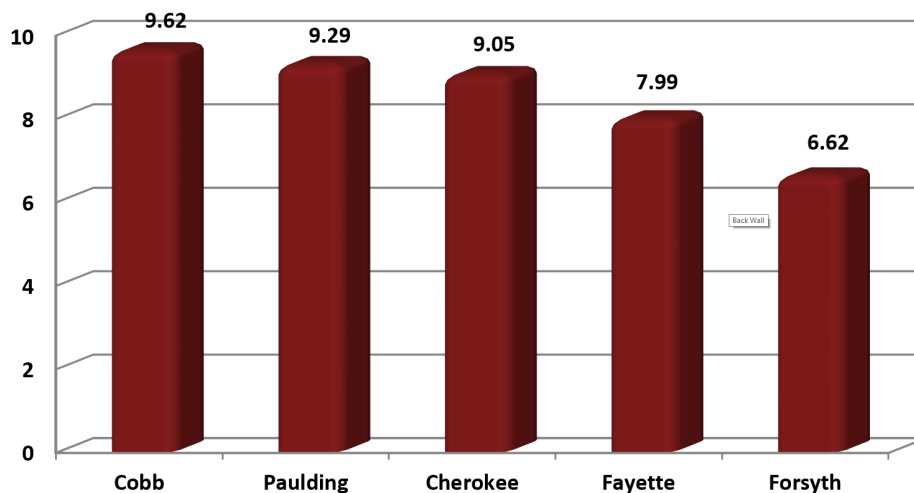
Forsyth County Net Tax Digest History



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



2016 Top Five Counties of Atlanta Metropolitan Area with the Lowest Millage Rate (County & Fire)



FORSYTH COUNTY

has the lowest
Millage Rate
in the
Atlanta Metro
Area
for 2016.

Taxes in Forsyth County

The net tax digest for 2016 tax bills, which finances the 2017 budget, shows an increase of 5.55%.

CURRENT 2016 TAX DIGEST AND 5 YEAR HISTORY OF LEVY						
COUNTY WIDE	2011	2012	2013	2014	2015	2016
Real & Personal	8,684,833,432	8,324,525,662	8,487,423,660	9,062,090,969	10,425,314,887	11,161,288,276
Motor Vehicles	540,456,930	589,202,080	643,871,040	568,361,070	404,070,560	300,717,690
Mobile Homes	13,904,880	13,386,348	11,458,908	11,226,156	11,085,668	10,794,544
Timber - 100%	52,394	34,157	64,605	86,346	64,605	12,008
Heavy Duty Equipment	42,116	25,617	22,490	121,612	93,446	208,917
Gross Digest	9,239,289,752	8,927,173,864	9,142,840,703	9,641,886,153	10,840,629,166	11,473,093,435
Less M& O Exemptions	1,021,656,295	891,671,143	859,724,884	928,551,233	1,265,093,116	1,365,893,337
Net M & O Digest	8,217,633,457	8,035,502,721	8,283,115,819	8,713,334,920	9,575,536,050	10,107,200,098
State Forest Land Assistance Grant Value	0	0	0	0	0	0
Adjusted Net M&O Digest	8,217,633,457	8,035,502,721	8,283,115,819	8,713,334,920	9,575,536,050	10,107,200,098
Gross M&O Millage	7.655	7.896	7.976	7.822	7.566	7.534
Less Rollbacks	2.843	3.084	3.164	3.010	2.924	2.892
Net M&O Millage	4.812	4.812	4.812	4.812	4.642	4.642
Total County M&O Taxes Levied	\$39,543,252	\$38,666,839	\$39,858,353	\$41,928,568	\$44,449,638	\$46,917,623
Net M&O Taxes \$ Incr/(Decr)	(\$1,292,213)	(\$876,413)	\$1,191,514	\$2,070,215	\$2,521,072	\$2,467,984
Net M&O Taxes % Incr/(Decr)	(3.16)%	(2.22)%	3.08%	5.19%	6.01%	5.55%

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

Millage Rate Comparison (County & Fire)

COUNTY	
Clayton	21.60
Rockdale	20.19
Henry	12.73
DeKalb	12.07
Douglas	11.27
Fulton	10.45
Gwinnett	10.03
Coweta	9.92
Hall	9.80
Cobb	9.62
Paulding	9.29
Cherokee	9.05
Fayette	7.99
Forsyth	6.62

Data Source: Georgia Department of Revenue

***Forsyth County, Georgia
Principal Property Taxpayers
As of December 31, 2016***

(amounts expressed in thousands)

Taxpayer	Type of Business	2016		
		Net Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Sawnee EMC	Electric Power Utility	58,498	1	0.60%
Forsyth Owner 1 LP	Developer	46,908	2	0.48%
United Parcel Service	Mail Delivery Service	33,381	3	0.35%
Georgia Transmissions Corp	Power Transfer Utility	27,141	4	0.28%
DDR Winter Garden llc	Real Estate Development	22,737	5	0.24%
Lennar Georgia Inc	Real Estate Development	22,330	6	0.23%
Mar Windermere LP	Real Estate Development	17,834	7	0.18%
Ryland Group Inc	Real Estate Development	16,959	8	0.18%
Scientific Games	Lottery Ticket Printing	15,188	9	0.16%
Oxford Summit Partners LLC	Real Estate Development	14,842	10	0.15%
Total		<u>275,819</u>		<u>2.85%</u>

2016 Gross Tax Digest

Net Total Assessed Value 10,107,200,098

Financial Policies and Procedures

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

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

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

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

The County will maintain a General Fund reserve at least equal to three months of the General Fund budget.

An independent audit in compliance with Generally Accepted Audit Standards will be performed annually in accordance with GA Code 36-81-7.

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

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

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

OPERATING BUDGET POLICIES

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

Financial Policies and Procedures

7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a Department shall require only the approval of the Budget Officer. Transfers between departments or funds, an increase of a 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.
13. Enterprise and Internal Service fund budgets shall be self-supporting whenever possible. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized by the Board of Commissioners.

CAPITAL BUDGET POLICIES

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

Financial Policies and Procedures

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

RESERVE FUND POLICIES

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

REVENUE ADMINISTRATION POLICIES

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

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.

Financial Policies and Procedures

3. The County will establish and maintain a high degree of accounting practice; accounting systems will conform to Generally Accepted Accounting Principles.
4. The County will maintain accurate records of all assets to ensure a high degree of stewardship for public property.
5. The County will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. Reporting systems will monitor the cost of providing services where possible. The reporting systems will promote budgetary control and comparative analysis.

DEBT POLICIES

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

INVESTMENT POLICIES

1. The County will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.
2. All investments shall be made with consideration for environmental and human rights impact.
3. The investment program shall be operated based on the following principles, in the order listed.
 - A. Legality - all investments comply with state and local laws.
 - A. Legality - 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.

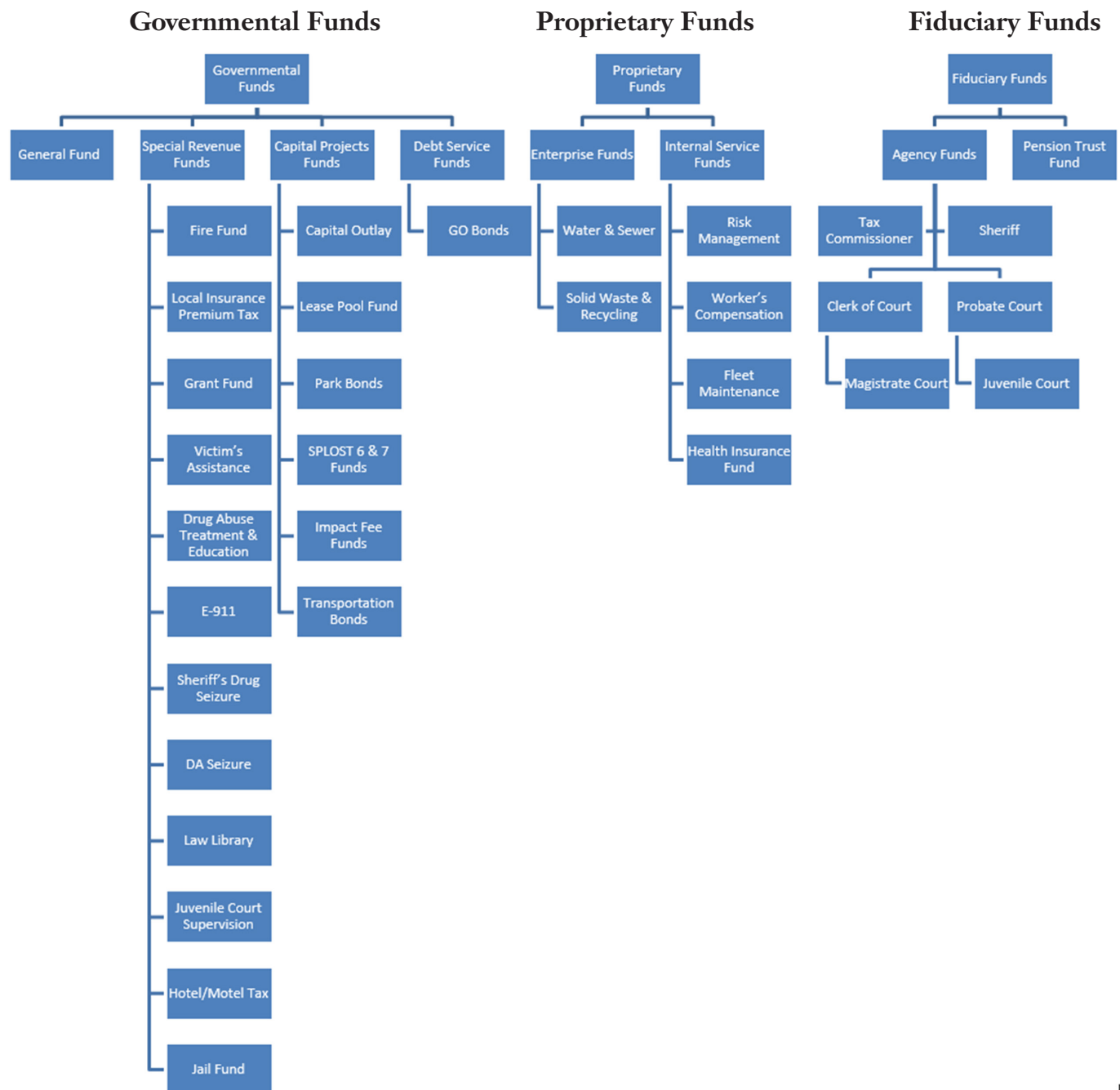


Photo: Flowers in bloom outside of the Cumming Library

The Fund Structure of Forsyth County

Forsyth County Government is financially and operationally sound. The County has set a policy of not obligating its residents to pay more in the future when it can invest now in efforts to keep taxes low for years to come. The County emphasizes long-range planning in the budgeting process, analyzing the implications of annual service investments, ensuring adequate revenue sources will be available and secure balances can be maintained prior to making long-term commitments. As of December 31, 2016, fund balance/working capital reserves remain above the required levels in all funds that have a fund balance/working capital reserve policy.

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



The FY 2017 budget includes 21 of these 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 a specified purpose by state law or local ordinance. The County maintains the following special revenue funds:

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

The **Capital Projects Fund** is a type of governmental 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
- SPLOST 6 & 7
- Impact Fees
- Grantor Trust
- Transportation & Park Bonds

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

- GO Bonds

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

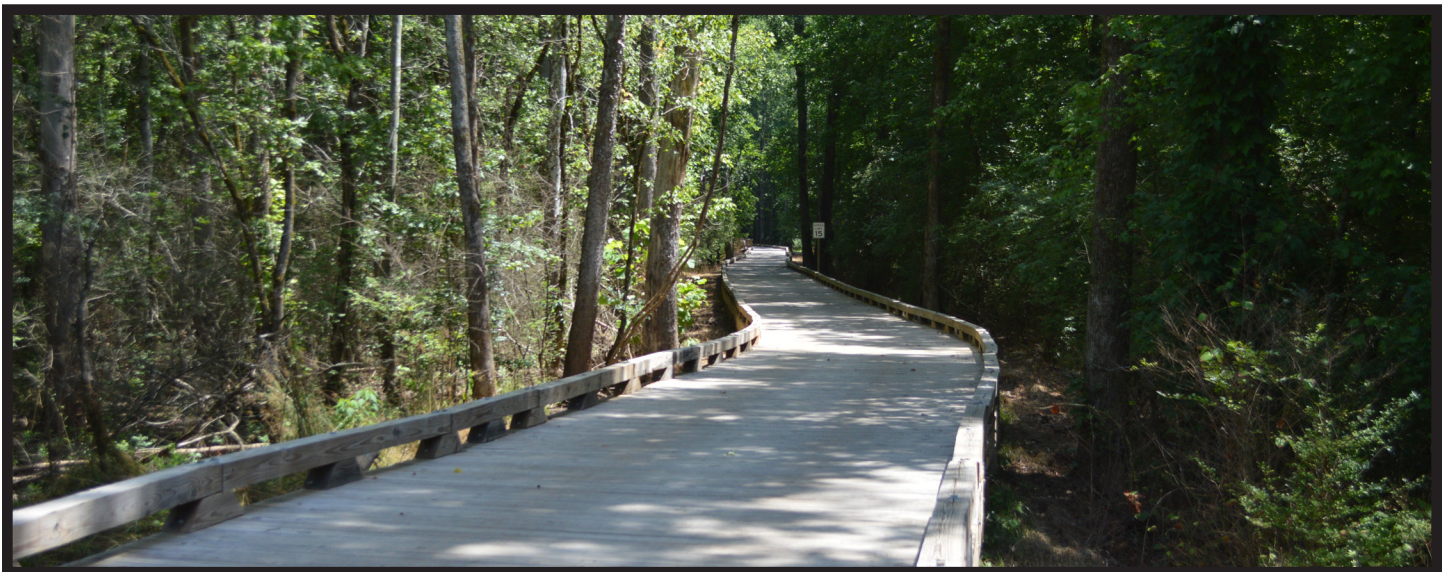
Enterprise funds are operated on a "business-like" basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations. These funds are used to account for the County's Water and Sewer Authority and the Recycling and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

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions and to account for goods or services provided by one department or agency in the County to another. Other funds or departments pay the Internal Service Funds on an actuarial assessment of future costs. The County uses internal service funds to account for risk management, workers' compensation, 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
GENERAL FUND	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
SPECIAL REVENUE FUNDS		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.		
Jail Fund	Non-Major	To account for financial resources to be expended for any lawful use under the Jail Construction and Staffing Act, to specifically include jail staffing and operations of the existing jail.		

Department/Fund Relationship

FUND	MAJOR / NON-MAJOR	DESCRIPTION	APPROPRIATED YES / NO	BASIS OF ACCOUNTING
ENTERPRISE FUNDS		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.		
INTERNAL SERVICE FUNDS		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.		
DEBT SERVICE FUNDS		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
CAPITAL PROJECTS FUNDS		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	
2015 Transportation Bond	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges, and sidewalks in the County.		



Budget Policies and Procedures

What's required by law?

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

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

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

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

Budget process & preparation:

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

In the first quarter of each year, a "budget kickoff meeting" is held in where by county departments and offices are encouraged to attend & receive the budget manual for the upcoming year's budget

- A presentation is given to the various departments and offices on the following:
 - The 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
- 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)

Budget Policies and Procedures

- 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 2016

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					

February 19 – February budget kick off meeting in Commissioner’s meeting room from 10 a.m. to 11 a.m., FY 2017 budget link for signup sheet for end user training sent out, and budget preparation manual distributed.

February – Tuesday 23rd, Wednesday, 24th, Thursday 25th - MUNIS budgeting end user trainings from 10 a.m. to 12 p.m. at the Forsyth County Emergency Operations Center.

MARCH 2016

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 14 – Finance Committee meets to discuss goals, processes and changes to the FY 2017 Budget.

March 18 – 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 21 – The Finance Department uploads Level I payroll information into the budget projection.

APRIL 2016

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 01 – Departments and offices receive position control report from the Finance Department by email.

April 08 – Position control corrections due to Finance Department.

April 14 – ITGC meeting to recommend FY 2017 projects.

April 14 – Last day for departments and offices to submit their FY 2017 budget details in MUNIS.

April 15 – Level I FY 2017 preliminary budget projection rolls to Level II. Changes from this point on are to be completed by Finance only upon department or office request and notification of the County Manager.

April 20 – FY 2017 preliminary budget requests reviewed by Finance Committee.

April 20 – Level II FY 2017 preliminary budget reports, new budget items and capital items are distributed to departments and offices.

April 25-29 – Department directors meet with the County Manager.

Budget Calendar

MAY 2016

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 09-13 – Elected officials meet with the Finance Committee.

May 27 – Final Level II preliminary budget in MUNIS submitted to department directors and elected officials. Changes may be submitted to the Finance Department no later than May 31st.

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

JUNE 2016

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 07 – The BOC is presented with the FY 2017 preliminary budget presentation for review.

June 28 – Further discussion by the BOC regarding the FY 2017 preliminary budget at the work session.

JULY 2016

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 21 – BOC adopts millage rate at 7:00 p.m.

July 21 – Level III FY 2017 preliminary budget rolls to Level IV the FY 2017 proposed budget.

Budget Calendar

AUGUST 2016

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

SEPTEMBER 2016

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 05 – The Finance Department distributes the final FY 2017 position control to departments and offices by email.

September 06 – The Social Services Committee presents funding recommendations to the BOC.

September 16 – Departments and offices confirm the final position control report and notify the Finance Department.

September 19 – The Finance Department refreshes Level IV payroll information.

September 30 – Elected officials and department directors receive the FY 2017 proposed budget.

OCTOBER 2016

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 13 – Last day for departments and offices to submit changes to proposed budget.

October 25 – The FY 2017 proposed budget is presented to the BOC.

October 25 – The FY 2017 proposed budget summary is available for viewing via Forsyth County website and a hard copy is created for viewing at the County administration reception desk.

Budget Calendar

NOVEMBER 2016

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 03 – Public Hearing for the FY 2017 proposed budget at 5 p.m.

November 04 – FY 2017 adopted budget summary posted to the Forsyth County's website.

November 04 – FY 2017 adopted line item budget posted to the Forsyth County's website.

November 17 – Public Hearing for the FY 2017 proposed budget at 5 p.m. BOC adopts FY 2017 proposed budget. Award Budget Book submission due to GFOA 90 days after the adoption of the budget, February 15, 2017.

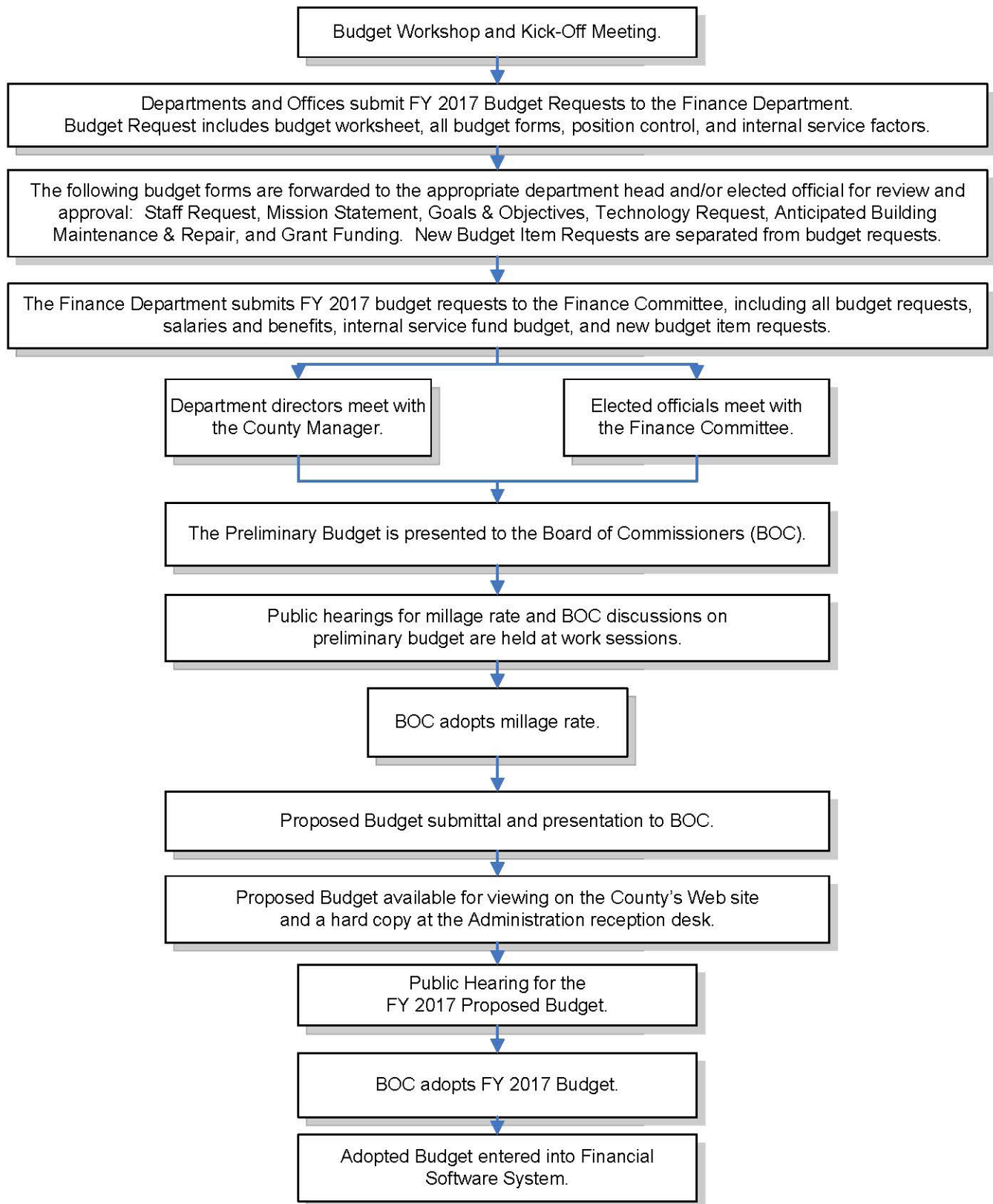
DECEMBER 2016

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

December 01 – FY 2017 adopted budget projection loaded into MUNIS.



Budget Workflow Chart



Requirements and Deadlines

REQUIREMENTS

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

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

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

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

DEADLINES

Tax Digest:

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

Newspaper Advertising Deadlines:

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

Budget Resolution

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

A Resolution to adopt an annual operating budget for Forsyth County for fiscal year 2017 beginning January 1, 2017 and ending December 31, 2017.

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 2017 which was made available for public review; and,

WHEREAS, pursuant to notices published October 23, 2016 and October 26, 2016 a public hearing was conducted on November 3, 2016 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 17, 2016 after public notice of November 9, 2016 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2017.

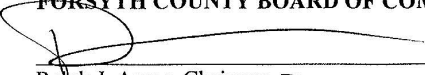
NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, that the budget for 2017, as shown by Exhibit A attached hereto and made a part hereof by reference is adopted.

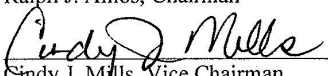
BE IT FURTHER RESOLVED, that the Director of Finance/CFO is authorized to amend the budget to reflect grant revenues and expenditures upon receipt of an executed grant award document, intergovernmental agreement, or comparable documentation only in such cases where as no match is required and the increase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

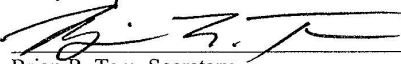
BE IT FURTHER RESOLVED, that the Director of Finance/CFO is authorized to amend the budget with approval from the County Manager to reflect a use of reserves for open encumbrances/purchases orders and previously funded and approved projects or tasks that were delayed because of operational constraints.

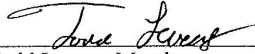
Resolved, this 17th day of November, 2016.

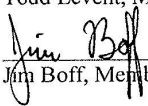
FORSYTH COUNTY BOARD OF COMMISSIONERS


Ralph J. Amos, Chairman

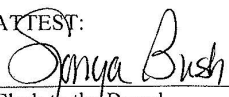

Cindy J. Mills, Vice Chairman


Brian R. Tam, Secretary


Todd Levent, Member


Jim Boff, 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 2017 Proposed Budget
January 1, 2017 to December 31, 2017

EXHIBIT A

	General Fund		Internal Service Funds			
	General Fund	Risk Management	Employee Health Benefits	Workers' Comp.	Fleet Maintenance	
Revenues :						
Taxes	\$ 90,604,295	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	6,955,400	-	-	-	-	
Intergovernmental Revenues	653,500	-	-	-	-	
Charges for Services	13,319,400	1,570,600	25,947,100	900,000	1,140,900	
Fines & Forfeit	2,544,400	-	-	-	-	
Investment Income	200,000	-	-	10,000	-	
Contributions & Donations	3,500	-	-	-	-	
Miscellaneous Revenue	539,900	50,000	165,000	45,000	-	
Other Financing Services & Transfers	3,152,400	-	-	84,200	245,100	
Total	\$ 117,972,795	\$ 1,620,600	\$ 26,112,100	\$ 1,039,200	\$ 1,386,000	
Expenditures :						
Salaries & Benefits	\$ 70,530,900	\$ 183,000	\$ 1,325,000	\$ 994,600	\$ 1,106,200	
Operating	25,203,900	1,367,100	-	12,000	117,400	
Capital	2,402,700	-	-	-	-	
Internal Service Charges	1,576,000	21,400	24,234,000	32,600	102,400	
Depreciation	-	-	-	-	60,000	
Other Charges & Transfers	11,433,900	-	-	-	-	
Debt Services	43,000	-	-	-	-	
Contingencies	6,782,395	49,100	553,100	-	-	
Total	\$ 117,972,795	\$ 1,620,600	\$ 26,112,100	\$ 1,039,200	\$ 1,386,000	



Budget Resolution

EXHIBIT A

Forsyth County, Georgia
FY 2017 Proposed Budget
January 1, 2017 to December 31, 2017

	Special Revenue Funds					
	Law Library Fund	D.A. Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treatment & Education	Emergency 911 Fund	Jail Fund
Revenues :						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Charges for Services	-	-	-	-	4,365,000	-
Fines & Forfeit	97,000	3,600	550,000	537,000	-	230,000
Investment Income	-	-	-	-	-	-
Contributions & Donations	-	-	1,000	-	-	-
Miscellaneous Revenue	-	-	-	13,000	-	-
Other Financing Services & Transfers	4,400	-	-	130,000	-	-
Total	\$ 101,400	\$ 3,600	\$ 551,000	\$ 680,000	\$ 4,365,000	\$ 230,000
Expenditures :						
Salaries & Benefits	\$ 21,600	\$ -	\$ -	\$ 148,600	\$ 3,174,900	\$ -
Operating	75,400	3,600	551,000	511,600	752,900	230,000
Capital	-	-	-	-	34,700	-
Internal Service Charges	4,400	-	-	9,800	311,500	-
Depreciation	-	-	-	-	-	-
Other Charges & Transfers	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-
Contingencies	-	-	-	10,000	91,000	-
Total	\$ 101,400	\$ 3,600	\$ 551,000	\$ 680,000	\$ 4,365,000	\$ 230,000



Budget Resolution

EXHIBIT A

Forsyth County, Georgia
FY 2017 Proposed Budget
January 1, 2017 to December 31, 2017

Special Revenue Funds (cont.)

	Victim Rights Fund	Juvenile Court Supervision Fund	Local Insurance Premium Tax Fund	Grant Fund	Fire Fund	Hotel/Motel Tax Fund
Revenues :						
Taxes	\$ -	\$ -	\$ 8,900,000	\$ -	\$ 21,137,869	\$ 464,800
Licenses & Permits	-	-	-	-	192,000	-
Intergovernmental Revenues	-	-	-	1,462,000	-	-
Charges for Services	-	-	-	38,400	(536,400)	-
Fines & Forfeit	110,000	28,000	-	-	-	-
Investment Income	-	-	-	-	30,000	-
Contributions & Donations	-	-	-	40,000	2,700	-
Miscellaneous Revenue	-	-	1,500	-	39,000	-
Other Financing Services & Transfers	311,900	-	928,700	986,600	-	-
Total	\$ 421,900	\$ 28,000	\$ 9,830,200	\$ 2,527,000	\$ 20,865,169	\$ 464,800
Expenditures :						
Salaries & Benefits	\$ 364,200	\$ -	\$ 6,093,100	\$ 1,397,000	\$ 16,480,950	\$ -
Operating	28,200	28,000	2,925,200	668,700	2,669,100	-
Capital	-	-	527,000	340,500	155,800	-
Internal Service Charges	6,800	-	183,800	111,300	1,277,700	-
Depreciation	-	-	-	-	-	-
Other Charges & Transfers	22,700	-	97,400	9,500	52,700	464,800
Debt Services	-	-	-	-	-	-
Contingencies	-	-	3,700	-	228,919	-
Total	\$ 421,900	\$ 28,000	\$ 9,830,200	\$ 2,527,000	\$ 20,865,169	\$ 464,800



Budget Resolution

EXHIBIT A

Forsyth County, Georgia
FY 2017 Proposed Budget
January 1, 2017 to December 31, 2017

	Capital Funds		Enterprise Funds	
	Capital Outlay Fund	Debt Service - GO Bond Fund	Water & Sewer Fund	Recycling & Solid Waste Fund
Revenues :				
Taxes	\$ -	\$ 15,837,532	\$ -	\$ -
Licenses & Permits	-	-	175,000	-
Intergovernmental Revenues	-	-	31,500	-
Charges for Services	-	(300,000)	60,143,000	2,142,000
Fines & Forfeit	-	-	-	-
Investment Income	-	25,000	120,000	6,000
Contributions & Donations	-	-	20,250,000	-
Miscellaneous Revenue	-	-	192,000	-
Other Financing Services & Transfers	3,330,000	-	-	-
Total	\$ 3,330,000	\$ 15,562,532	\$ 80,911,500	\$ 2,148,000
Expenditures :				
Salaries & Benefits	\$ -	\$ -	\$ 7,757,100	\$ 547,900
Operating	-	5,000	21,621,600	307,500
Capital	3,330,000	-	1,511,500	-
Internal Service Charges	-	-	847,800	65,200
Depreciation	-	-	15,600,000	36,000
Other Charges & Transfers	-	-	1,275,000	750,000
Debt Services	-	15,363,731	12,432,000	-
Contingencies	-	193,801	19,866,500	441,400
Total	\$ 3,330,000	\$ 15,562,532	\$ 80,911,500	\$ 2,148,000



Financial Summaries *Section Two*



Photo: Board of Commissioners' Meeting Room

Revenue Budget at a Glance

The total FY2017 Adopted Budget, including governmental and proprietary funds, is \$290.1 million. The Governmental funds budget, which is \$176.9 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary funds budget, which is \$113.2 million, is made up of the Internal Service Funds and the Enterprise Funds. The FY2017 Adopted Budget is \$23.7 million more than the FY2016 Adopted Budget.

Adopted Budget (in millions)

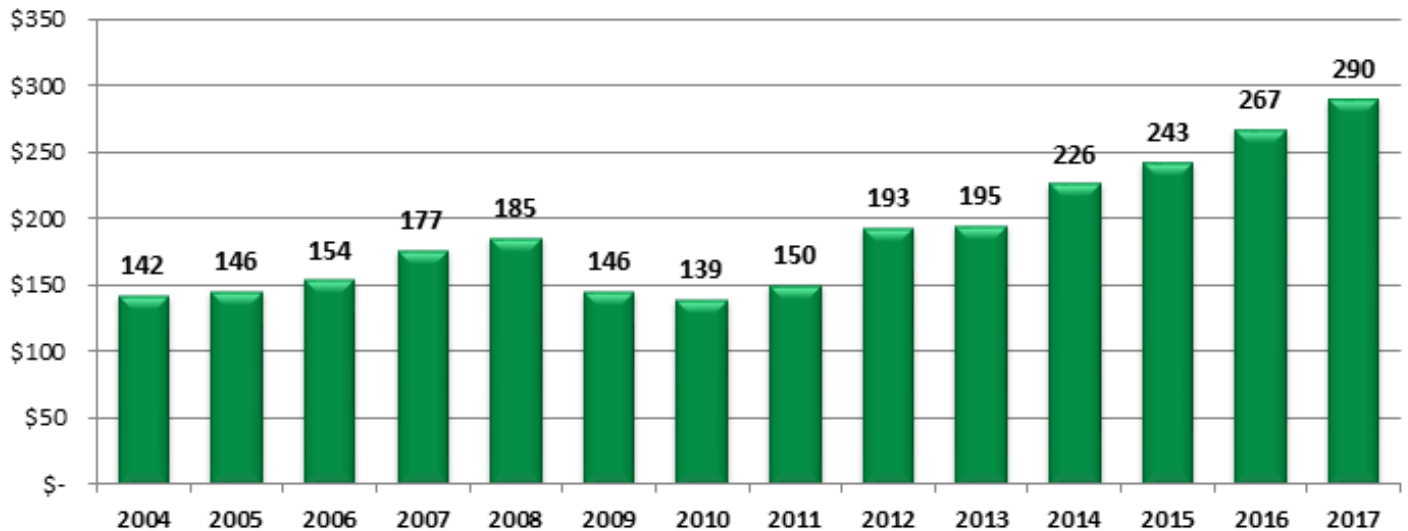


Figure 1 – Adopted Budget

All Funds Revenue History

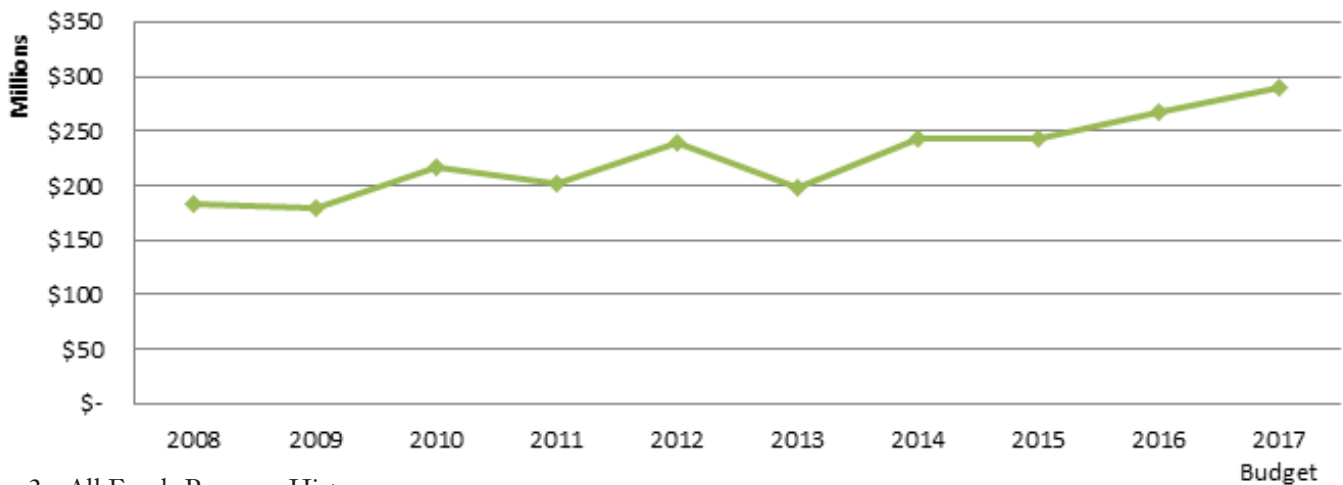


Figure 2 – All Funds Revenue History

There is an increase in the overall budget compared to FY2016. This is due in part to an increase in the tax digest of 5.55% 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

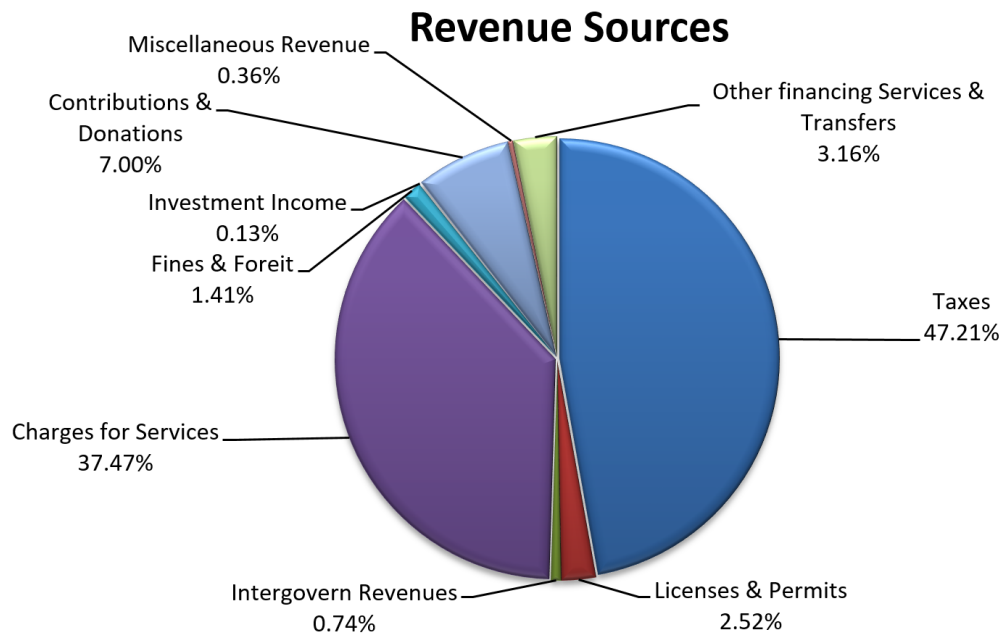
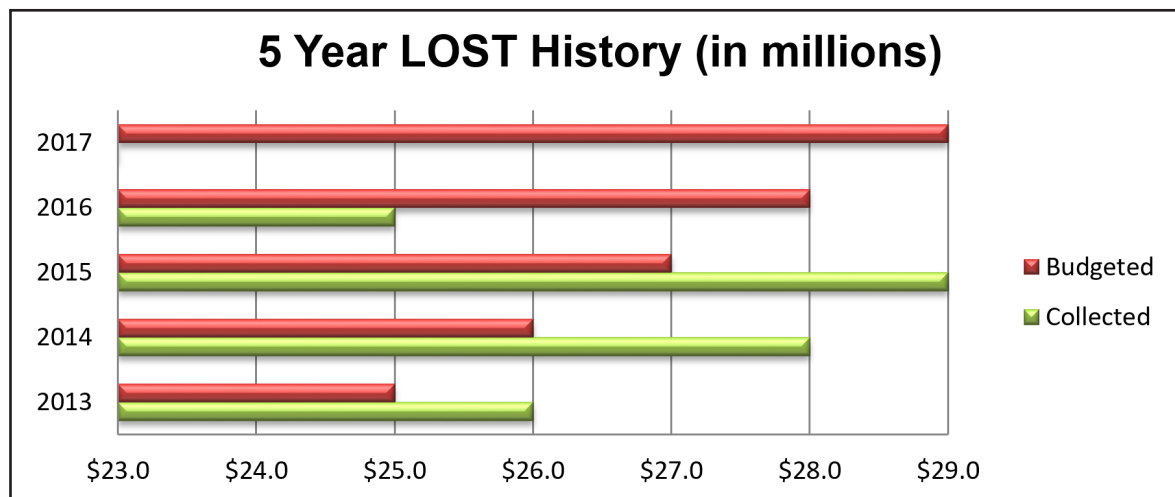


Figure 3 – Revenue Sources

The total FY2017 adopted budget for revenues is \$290.2 million, all funds included. \$245.6 million or 84.6% of the total revenue is comprised of the following major revenue categories:

- Taxes
\$136.9 million
- Charges for services
\$108.7 million

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



2016 LOST revenue has not been totally received.

Figure 4 – LOST History

Revenue Budget at a Glance

Planning Permit Fees

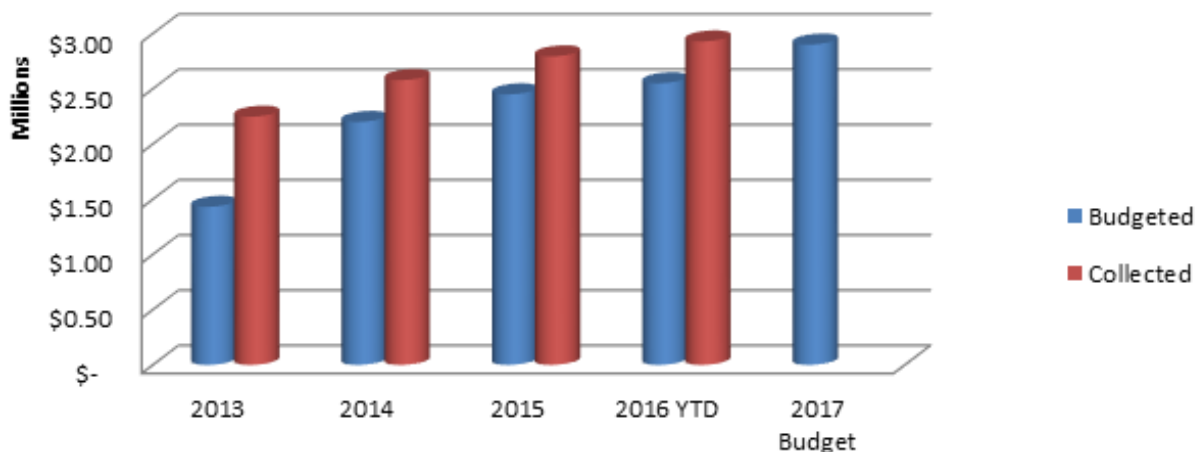


Figure 5 – Planning Permit Fees

New residential dwelling unit permits have increased 221% from 2009 to 2016.

Alcohol Beverage Tax History

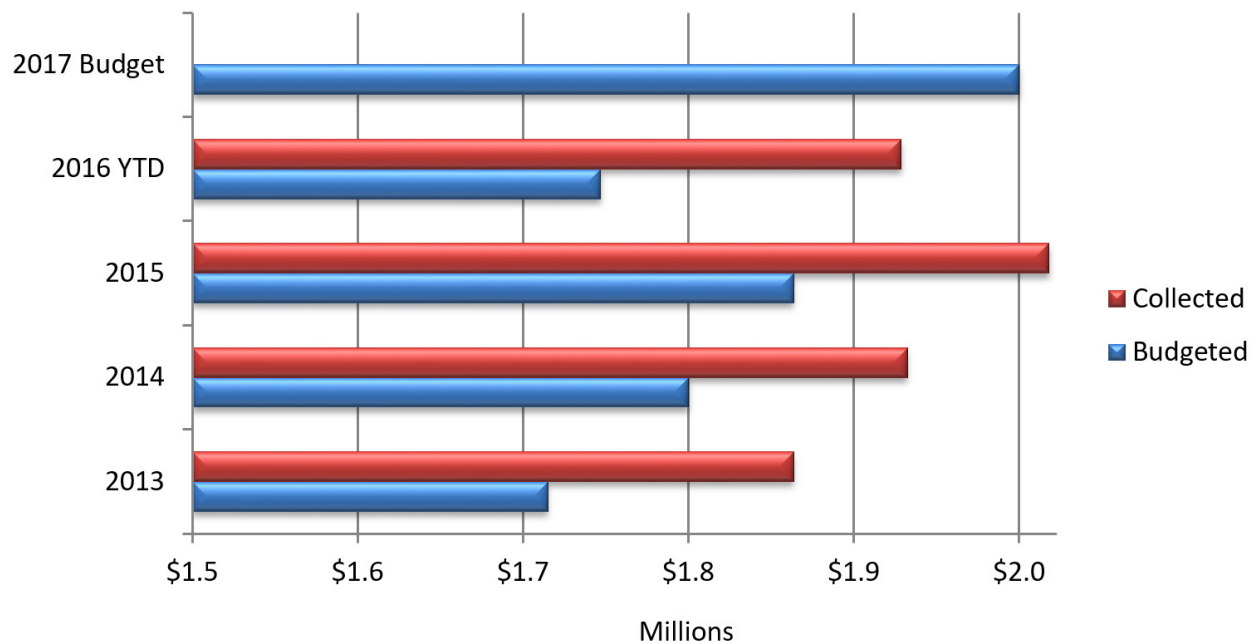


Figure 6 – Alcohol Beverage Tax History

The total for the Alcohol beverage tax collections have not been received for 2016.

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

Revenue Budget at a Glance

- Planning permits
 - Fee imposed by the County for various permits including construction
 - Budget based on prior year actuals, current year projections & recent economic conditions
- 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 the 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

Revenue Budget at a Glance

- 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
- 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 the 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 \$117.9 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 \$29.3 million and property tax at \$55.4 million. Taxes as a whole account for 76.8% of the revenue.

General Fund Revenues by Type

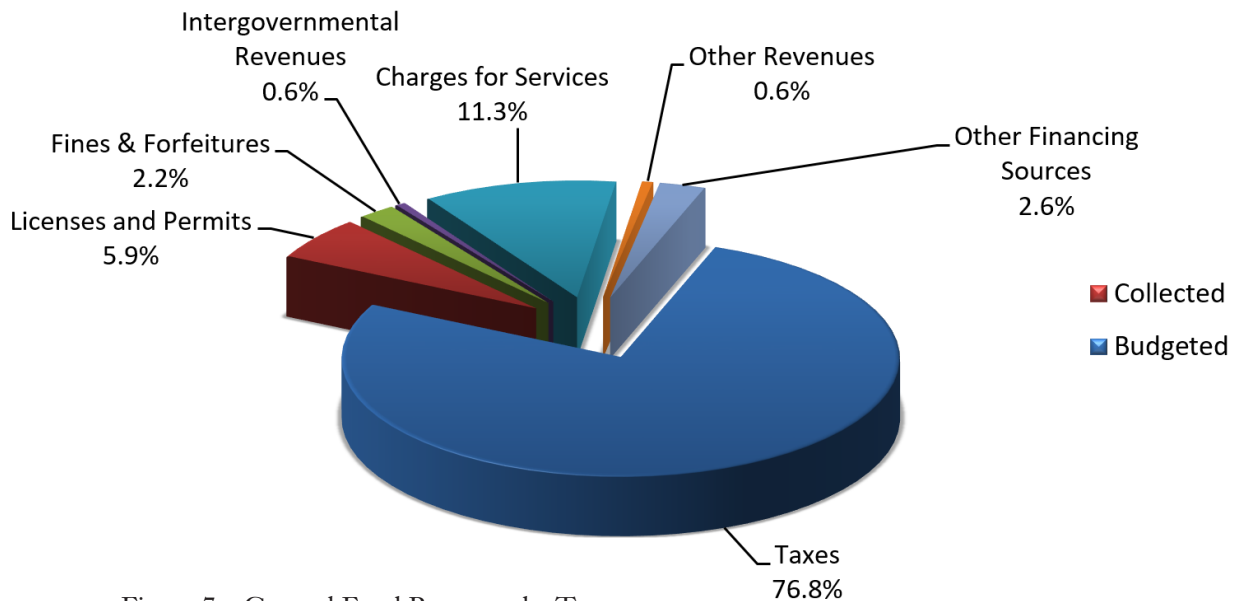


Figure 7 – General Fund Revenues by Type

The General Fund budgeted revenues for FY2017 show an increase of \$9.2 million from FY2016. Some contributing factors to this increase are: a 5.50% increase in the tax digest and a 0.2% increase in intergovernmental revenues.

General Fund Revenues

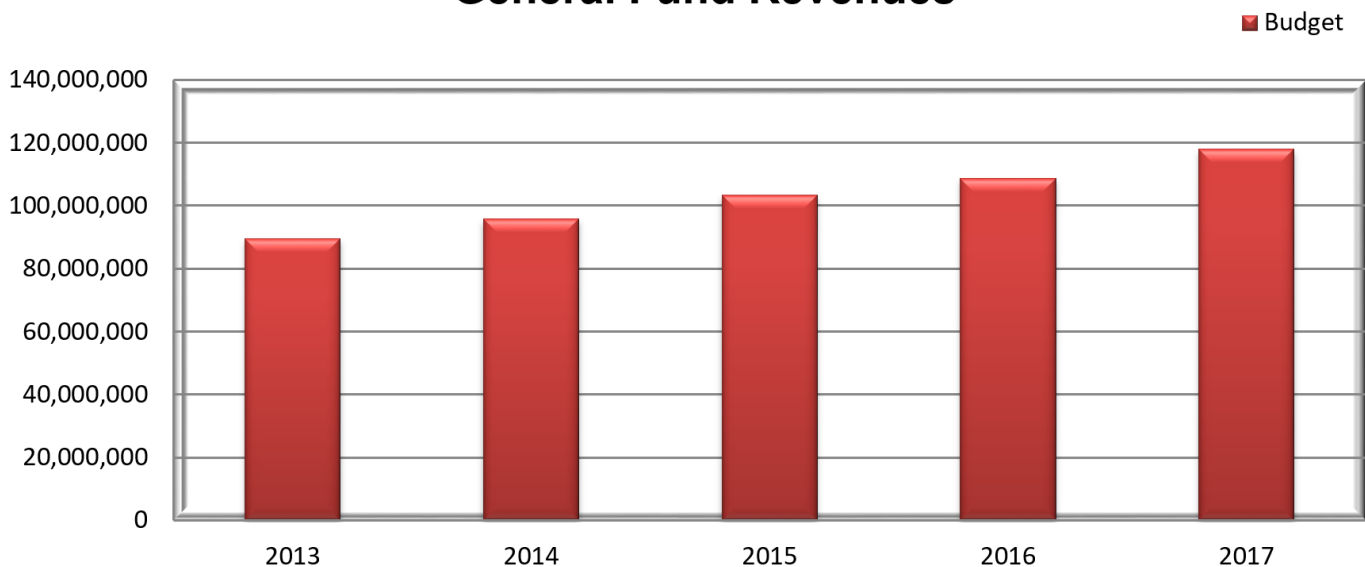


Figure 8 – General Fund Revenues

GENERAL FUND EXPENDITURES

FY2017 General Fund expenditures budgeted are \$9.2 million more than the FY2016 Adopted Budget.

General Fund Expenditures by Activity

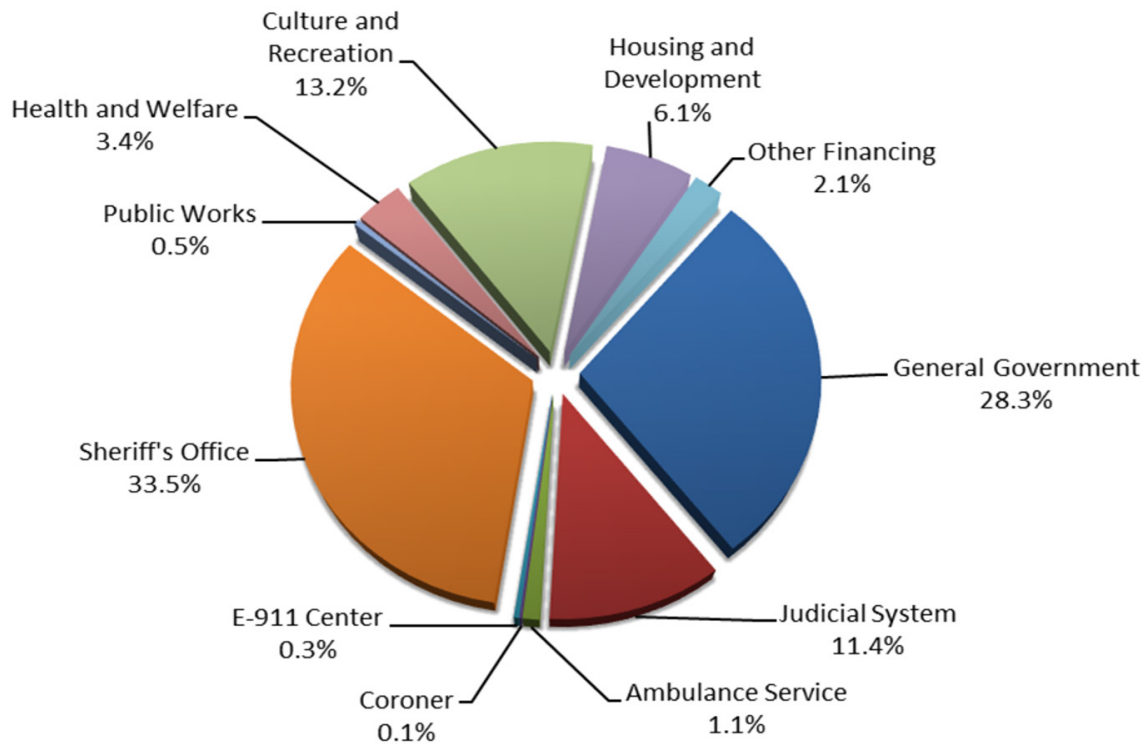


Figure 9 – General Fund Expenditures by Activity

The major service provided to citizens is public safety.

General Fund Expenditures by Category

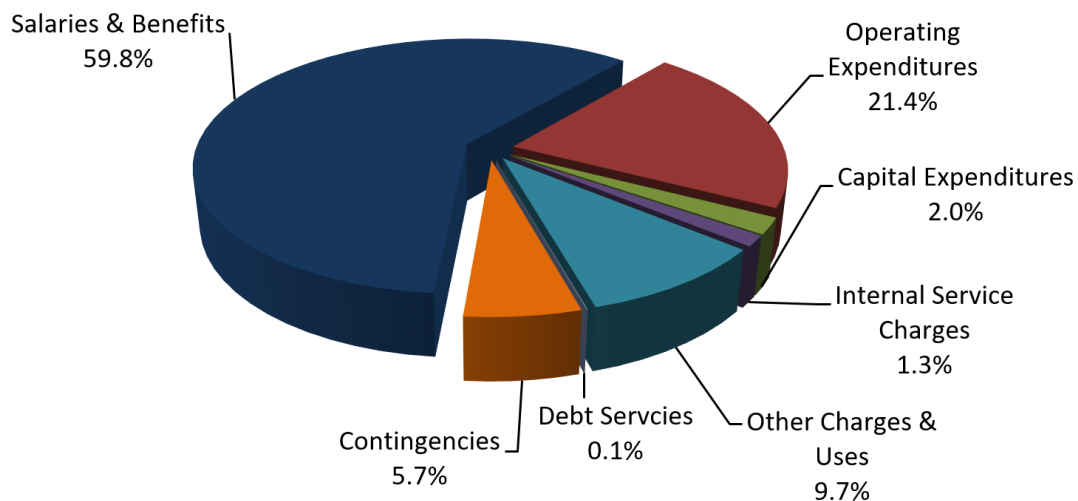


Figure 10 – General Fund Expenditures by Category

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

Budget at a Glance

General Fund Expenditure Activities

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

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

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

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

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

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

Public Works includes funds for district beautification.

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

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



Forsyth County, Georgia
FY 2017 Adopted Budget
January 1, 2017 to December 31, 2017

GENERAL FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & adjustments	2017 Proposed Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,604,295
Licenses & Permits	-	-	-	-	-	6,955,400
Intergovern Revenues	-	-	-	-	-	653,500
Charges for Services	-	-	-	-	-	13,319,400
Fines & Forfeit	-	-	-	-	-	2,544,400
Investment Income	-	-	-	-	-	200,000
Contributions & Donations	-	-	-	-	-	3,500
Miscellaneous Revenue	-	-	-	-	-	539,900
Other Financing	-	-	-	-	-	3,152,400
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,972,795
EXPENDITURES						
GENERAL GOVERNMENT						
Administration	\$ 978,900	\$ 168,600	\$ -	\$ 9,500	\$ -	\$ 1,157,000
Board of Commissioners	282,000	545,100	-	6,400	-	833,500
Communications	360,700	416,600	8,600	6,000	-	791,900
Engineering	-	-	-	-	-	-
Finance	1,154,400	127,500	-	10,600	-	1,292,500
General Administration	-	474,000	-	-	224,800	698,800
Geographic Information Services	987,600	169,800	45,500	9,500	-	1,212,400
Information Systems & Technology	1,808,000	2,008,800	461,200	16,700	-	4,294,700
Non-Department	-	280,000	-	-	7,473,600	7,753,600
Payroll Services	146,500	92,300	-	4,500	-	243,300
Personnel Services	600,500	208,300	-	7,400	-	816,200
Procurement	615,000	31,000	-	7,000	-	653,000
Public Facilities	1,410,100	4,110,400	120,000	43,600	-	5,684,100
Tax Assessor	2,375,300	421,300	44,800	31,600	-	2,873,000
Tax Commissioner's Office	3,037,800	753,500	-	24,800	-	3,816,100
Telecommunications	-	-	-	-	-	-
Training & Development	92,000	19,300	1,100	100	-	112,500
Voter Registration	538,900	90,300	-	7,700	550,000	1,186,900
Total	\$14,387,700	\$9,916,800	\$681,200	\$185,400	\$8,248,400	\$33,419,500
JUDICIAL SYSTEM						
Accountability Court	\$ 332,800	\$ -	\$ -	\$ 1,600	\$ -	\$ 334,400
Clerk of Courts	2,310,400	420,900	-	21,500	-	2,752,800
Court Administration	443,900	156,100	-	8,900	-	608,900
District Attorney	797,400	53,500	-	13,800	-	864,700
Indigent Defense	355,200	1,053,900	-	6,500	-	1,415,600
Juvenile Court	1,174,600	675,900	29,700	14,500	-	1,894,700
Magistrate Court	948,700	94,900	3,200	10,300	-	1,057,100
Pre-Trial Services	212,800	13,700	-	5,400	-	231,900
Probate Court	1,007,600	154,900	-	10,300	-	1,172,800
State Court	830,700	121,700	-	11,500	-	963,900
State Court Solicitor	1,519,100	60,100	-	20,700	-	1,599,900
Superior Court	358,300	213,600	-	8,500	-	580,400
Total	\$10,291,500	\$3,019,200	\$32,900	\$133,500	\$ -	\$13,477,100

Forsyth County, Georgia
FY 2017 Adopted Budget
January 1, 2017 to December 31, 2017

GENERAL FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & adjustments	2017 Proposed Budget
PUBLIC SAFETY						
Ambulance Service	\$ -	\$ 1,305,900	\$ -	\$ -	\$ -	\$ 1,305,900
Coroner & Medical Examiner	102,800	36,400	-	19,700	-	158,900
E-911 Center	80,400	269,800	3,500	100	43,000	396,800
Sheriff's Office	32,620,200	5,873,200	84,000	918,200	18,000	39,513,600
Total	\$32,803,400	\$7,485,300	\$87,500	\$938,000	\$61,000	\$41,375,200
PUBLIC WORKS						
District Beautification	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Engineering	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$500,000	\$500,000
HEALTH & WELFARE						
Animal Shelter	\$ 646,600	\$ 212,900	\$ -	\$ 11,400	\$ -	\$ 870,900
Community Services	7,600	1,600	-	1,500	-	10,700
Fleet Services	-	-	-	-	484,200	484,200
Other General Government Depts.	-	57,100	-	1,800	764,000	822,900
Senior Services	1,355,400	114,500	-	31,400	311,600	1,812,900
Total	\$2,009,600	\$386,100	\$ -	\$46,100	\$1,559,800	\$4,001,600
CULTURE AND RECREATION						
Extension Service	\$ 32,000	\$ 131,000	\$ -	\$ 800	\$ -	\$ 163,800
Library	-	5,600	-	45,900	5,372,600	5,424,100
Other General Government Depts.	-	-	-	-	-	-
Parks & Recreation	6,034,400	3,149,900	599,000	159,700	-	9,943,000
Total	\$6,066,400	\$3,286,500	\$599,000	\$206,400	\$5,372,600	\$15,530,900
HOUSING & DEVELOPMENT						
Code Enforcement	\$ 738,100	\$ 71,500	\$ 23,000	\$ 17,600	\$ -	\$ 850,200
Natural Resource Conserv Services	95,400	5,700	-	4,300	-	105,400
Other General Government Depts.	-	40,000	-	-	105,000	145,000
Planning & Community Development	4,137,200	975,800	979,100	44,700	-	6,136,800
Total	\$4,970,700	\$1,093,000	\$1,002,100	\$66,600	\$105,000	\$7,237,400
OTHER FINANCING						
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 2,412,495	\$ 2,412,495
General Administration	1,600	17,000	-	-	-	18,600
Total	\$1,600	\$17,000	\$ -	\$ -	\$2,412,495	\$2,431,095
TOTAL GOVERNMENT FUNDS	\$70,530,900	\$25,203,900	\$2,402,700	\$1,576,000	\$18,259,295	\$117,972,795

Forsyth County, Georgia
FY 2017 Adopted Budget
January 1, 2017 to December 31, 2017

SPECIAL REVENUE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & adjustments	2017 Proposed Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,502,669
Licenses & Permits	-	-	-	-	-	192,000
Intergovern Revenues	-	-	-	-	-	1,462,000
Charges for Services	-	-	-	-	-	3,867,000
Fines & Forfeit	-	-	-	-	-	1,555,600
Investment Income	-	-	-	-	-	30,000
Contributions & Donations	-	-	-	-	-	43,700
Miscellaneous Revenue	-	-	-	-	-	53,500
Other Financing	-	-	-	-	-	2,361,600
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$40,068,069
EXPENDITURES						
Law Library Fund	\$ 21,600	\$ 75,400	\$ -	\$ 4,400	\$ -	\$ 101,400
DA Drug Seizure Fund	-	3,600	-	-	-	3,600
Sheriff Drug Seizure Fund	-	551,000	-	-	-	551,000
Drug Abuse Treatment & Education	148,600	511,600	-	9,800	10,000	680,000
Emergency 911 Fund	3,174,900	752,900	34,700	311,500	91,000	4,365,000
Jail Fund	-	230,000	-	-	-	230,000
Victim's Witness Asst Prog Fund	364,200	28,200	-	6,800	22,700	421,900
Juvenile Court Supervision Fund	-	28,000	-	-	-	28,000
Grant Fund	1,397,000	668,700	340,500	111,300	9,500	2,527,000
Hotel/Motel Tax Fund	-	-	-	-	464,800	464,800
Total	\$5,106,300	\$2,849,400	\$375,200	\$443,800	\$598,000	\$9,372,700
Local Insurance Premium Tax Fund						
General Engineering	\$ 1,744,200	\$ 298,900	\$ 109,100	\$ 24,500	\$ 3,700	\$ 2,180,400
Roads and Bridges	3,190,500	1,919,500	309,000	143,600	-	5,562,600
Traffic Engineering	205,800	292,500	49,000	3,100	-	550,400
Storm Water	952,600	414,300	59,900	12,600	97,400	1,536,800
Total	\$6,093,100	\$2,925,200	\$527,000	\$183,800	\$101,100	\$9,830,200
Fire Department						
Fire Administration	\$ 3,338,350	\$ 1,969,700	\$ 155,800	\$ 1,277,700	\$ 228,919	\$ 6,970,469
Fire Fighting	12,841,000	-	-	-	-	12,841,000
Fire Maintenance	224,500	575,300	-	-	-	799,800
Fire EMA	77,100	124,100	-	-	52,700	253,900
Total	\$16,480,950	\$2,669,100	\$155,800	\$1,277,700	\$281,619	\$20,865,169
TOTAL SPECIAL REVENUE FUNDS	\$27,680,350	\$8,443,700	\$1,058,000	\$1,905,300	\$980,719	\$40,068,069

***Forsyth County, Georgia
FY 2017 Adopted Budget
January 1, 2017 to December 31, 2017***

**FORSYTH COUNTY, GEORGIA
FY 2017 Adopted Budget Summary
January 1, 2017 to December 31, 2017**

CAPITAL PROJECT FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & adjustments	2017 Proposed Budget
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovern Revenues	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeit	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	3,330,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,330,000
EXPENDITURES						
Capital Projects	\$ -	\$ -	\$ 3,330,000	\$ -	\$ -	\$ 3,330,000
Total	\$ -	\$ -	\$3,330,000	\$ -	\$ -	\$3,330,000
DEBT SERVICE						
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,837,532
Licenses & Permits	-	-	-	-	-	-
Intergovern Revenues	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	(300,000)
Fines & Forfeit	-	-	-	-	-	-
Investment Income	-	-	-	-	-	25,000
Contributions & Donations	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Other Financing	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$15,562,532
EXPENDITURES						
Debt Service Funds	\$ -	\$ 5,000	\$ -	\$ -	\$ 15,557,532	\$ 15,562,532
Total	\$ -	\$ 5,000	\$ -	\$ -	\$ 15,557,532	\$15,562,532

***Forsyth County, Georgia
FY 2017 Adopted Budget
January 1, 2017 to December 31, 2017***

**FORSYTH COUNTY, GEORGIA
FY 2017 Adopted Budget Summary
January 1, 2017 to December 31, 2017**

ENTERPRISE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & adjustments	2017 Proposed Budget
Revenues						
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Intergovern Revenues	-	-	-	-	-	31,500
Charges for Services	-	-	-	-	-	62,285,000
Investment Income	-	-	-	-	-	126,000
Contributions & Donations	-	-	-	-	-	20,250,000
Miscellaneous Revenue	-	-	-	-	-	192,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$83,059,500

EXPENDITURES

Water & Sewer						
Waste Water Treatment	\$ 396,000	\$ 4,403,400	\$ -	\$ -	\$ -	\$ 4,799,400
Sewer Services	-	4,728,000	-	-	-	4,728,000
General Operations	-	2,760,400	1,152,000	847,800	49,173,500	53,933,700
Commercial Services	1,036,700	594,400	-	-	-	1,631,100
Engineering	2,214,600	1,622,000	97,000	-	-	3,933,600
Meter Services	450,400	91,100	24,000	-	-	565,500
Water Services	-	1,071,000	-	-	-	1,071,000
Water Treatment	-	5,679,800	-	-	-	5,679,800
Maintenance	3,659,400	671,500	238,500	-	-	4,569,400
Total	\$7,757,100	\$21,621,600	\$1,511,500	\$847,800	\$49,173,500	\$80,911,500

Recycling & Solid Waste	\$547,900	\$307,500	\$ -	\$65,200	\$1,227,400	\$2,148,000
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TOTAL ENTERPRISE FUNDS	\$8,305,000	\$21,929,100	\$1,511,500	\$913,000	\$50,400,900	\$83,059,500
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INTERNAL SERVICE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & adjustments	2017 Proposed Budget
REVENUES						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,558,600
Investment Income	-	-	-	-	-	10,000
Miscellaneous Revenue	-	-	-	-	-	260,000
Other Financing	-	-	-	-	-	329,300
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$30,157,900

EXPENDITURES

Risk Management	\$ 183,000	\$ 1,367,100	\$ -	\$ 21,400	\$ 49,100	\$ 1,620,600
Employee Health Benefits	1,325,000	-	-	24,234,000	553,100	26,112,100
Workers' Compensation	994,600	12,000	-	32,600	-	1,039,200
Fleet Maintenance	1,106,200	117,400	-	102,400	60,000	1,386,000
Total	\$3,608,800	\$1,496,500	\$ -	\$24,390,400	\$662,200	\$30,157,900

All Funds Summary

Revenues:

Taxes & Commissions	\$136,944,496
Licenses & Permits	7,322,400
Intergovernmental Revenues	2,147,000
Charges for Services	108,730,000
Fines & Forfeit	4,100,000
Investment Income	391,000
Contributions & Donations	20,297,200
Miscellaneous Revnue	1,045,400
Other Financing Services & Transfers	9,173,300
Total	<u>\$290,150,796</u>

Expenditures:

Salaries & Benefits	110,125,050
Operating	57,078,200
Capital	8,302,200
Internal Service Charges	28,784,700
Deprciation	15,696,000
Other Charges & Transfers	14,106,000
Debt Service	27,838,731
Reserve for Contingency	28,219,915
Total	<u>\$290,150,796</u>

Three Year Consolidated Financial Schedules

GENERAL FUND

	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	% INCR (DECR) from 2016 Budget
REVENUES				
Taxes	\$ 82,543,008	\$ 85,475,250	\$ 90,604,295	6.00 %
Licenses and Permits	6,851,402	6,314,700	6,955,400	10.15 %
Intergovernmental Revenues	708,133	420,500	653,500	55.41 %
Charges for Services	13,389,024	12,203,100	13,319,400	9.15 %
Fines & Forfeitures	2,061,511	2,297,200	2,544,400	10.76 %
Other Revenues	1,080,970	722,800	743,400	2.85 %
Other Financing Sources	752,142	1,490,000	3,152,400	111.57 %
TOTAL REVENUES	\$ 107,386,190	\$ 108,923,550	\$ 117,972,795	8.31 %
EXPENDITURES				
JUDICIAL				
Court Administration	\$ 755,792	\$ 591,400	\$ 608,900	2.96 %
Pre-Trial Services	240,701	224,300	231,900	3.39 %
Accountability Court	113,307	290,800	334,400	0.00 %
Superior Court	525,485	517,700	580,400	12.11 %
Clerk of Courts	2,545,376	2,584,000	2,712,000	4.95 %
Board of Equalization	18,785	49,100	40,800	(16.90) %
District Attorney	940,365	832,100	864,700	3.92 %
State Court	824,608	870,100	963,900	10.78 %
State Court Solicitor	1,450,080	1,570,200	1,599,900	1.89 %
Magistrate Court	888,285	976,000	1,057,100	8.31 %
Probate Court	932,960	947,600	1,172,800	23.77 %
Juvenile Court	1,626,138	1,479,600	1,894,700	28.05 %
Indigent Defense	1,269,317	1,377,500	1,415,600	2.77 %
Total Judicial System	\$ 12,131,199	\$ 12,310,400	\$ 13,477,100	9.48 %
GENERAL GOVERNMENT				
Non Department	\$ -	\$ -	\$ -	100.00 %
Voter Registration	601,465	2,094,300	1,186,900	(43.33) %
Board of Commissioners	683,980	818,100	833,500	1.88 %
District Beautification Funds	-	-	500,000	0.00 %
Administration	961,151	925,950	1,157,000	24.95 %
Finance	1,416,183	1,185,600	1,292,500	9.02 %
Procurement	533,922	629,700	653,000	3.70 %
Payroll Services	249,923	231,800	243,300	4.96 %
Information Systems and Technology*	3,087,745	3,906,300	4,294,700	9.94 %
Telecommunications*	712,806	-	-	0.00 %
GIS Services	1,062,651	1,122,600	1,212,400	8.00 %
Personnel Services	781,820	761,300	816,200	7.21 %
Tax Commissioner - Administration	1,110,965	888,000	958,000	7.88 %
Tax Commissioner - Property	184,134	220,500	664,300	201.27 %
Tax Commissioner - Auto	1,344,138	1,413,100	1,931,500	36.69 %
Tax Commissioner - Delinquent	247,101	394,800	-	(100.00) %
Tax Commissioner - Accounting	499,482	454,900	262,300	(42.34) %
Sub-Total Tax Commissioner	3,385,820	3,371,300	3,816,100	13.19 %
Tax Assessor	2,418,654	2,550,900	2,873,000	12.63 %
Training & Development	-	101,900	112,500	0.00 %
Communications	340,564	505,000	791,900	56.81 %
Public Facilities	4,956,735	5,342,400	5,684,100	6.40 %
Rural Development	210,833	215,000	224,800	4.56 %
Office Services	385,105	474,000	474,000	0.00 %
Total General Government	\$ 21,789,357	\$ 24,236,150	\$ 26,165,900	7.96 %
PUBLIC SAFETY				
Sheriff - Administration	\$ 3,281,554	\$ 4,185,400	\$ 4,608,200	10.10 %
Sheriff - Investigation	3,436,500	3,379,000	3,159,500	(6.50) %
Sheriff - Enforcement	10,406,769	9,341,100	10,496,700	12.37 %
Sheriff - Detention Center	10,141,606	11,110,300	10,870,500	(2.16) %
Sheriff - Training	420,459	315,800	384,800	21.85 %
Sheriff - Support Services	4,536,490	4,498,900	4,709,000	4.67 %
Sheriff - Court Services	5,392,409	5,112,200	4,815,400	(5.81) %
Sheriff - Animal Control	437,433	406,200	469,500	15.58 %
Sub-Total Sheriff	38,053,220	38,348,900	39,513,600	3.04 %
E911 Center	98,493	158,900	396,800	149.72 %
Ambulance Service	1,230,792	1,267,800	1,305,900	3.01 %
Coroner & Medical Examiner	154,339	161,200	158,900	(1.43) %
Total Public Safety	\$ 39,536,844	\$ 39,936,800	\$ 41,375,200	3.60 %

Three Year Consolidated Financial Schedules

GENERAL FUND Continued

	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	% INCR (DECR) from 2016 Budget
HEALTH & WELFARE				
Public Transportation (Dial-a- Ride)	\$ 287,591	\$ 503,400	\$ 484,200	(3.81 %)
Community Service	10,629	16,200	10,700	(33.95 %)
Senior Services	1,338,877	1,829,900	1,812,900	(0.93 %)
Animal Shelter	711,352	822,900	870,900	5.83 %
Public Health	182,518	164,400	150,100	(8.70 %)
Mental Health	55,900	56,900	55,300	0.00 %
Public Welfare (DFACS)	112,111	112,900	182,500	61.65 %
Non-Profit Funding	379,329	382,000	435,000	13.87 %
Total Health & Welfare	\$ 3,078,307	\$ 3,888,600	\$ 4,001,600	2.91 %
PARKS - RECREATION & CULTURE				
Parks - Administration	\$ 1,219,227	\$ 1,206,100	\$ 1,460,700	21.11 %
Parks - Recreation	1,507,846	1,555,900	1,603,900	3.09 %
Parks - Athletics	1,327,253	1,436,000	1,485,800	3.47 %
Parks - Lake	327,692	403,300	518,900	28.66 %
Parks - Park Operations	2,898,094	2,841,600	3,395,200	19.48 %
Parks - Natural Resource Mgmt.	506,895	932,100	1,478,500	58.62 %
Sub-Total Parks	7,787,007	8,375,000	9,943,000	18.72 %
Library	5,061,060	5,136,200	5,424,100	5.61 %
Extension Service	102,498	162,800	163,800	0.61 %
Total Parks, Recreation & Culture	\$ 12,950,565	\$ 13,674,000	\$ 15,530,900	13.58 %
HOUSING AND DEVELOPMENT				
Code Enforcement	\$ 726,279	\$ 742,400	\$ 850,200	14.52 %
P&CD - Inspections	1,352,271	1,845,700	2,052,900	11.23 %
P&CD - Administration	1,066,126	1,491,700	2,222,200	48.97 %
P&CD - Current Planning	761,918	802,700	876,400	9.18 %
P&CD - Business License	282,556	289,900	298,000	2.79 %
P&CD - Long Range Planning	345,646	397,200	687,300	73.04 %
Sub-Total Plan & Comm Development	3,808,517	4,827,200	6,136,800	27.13 %
Natural Resources Conservation Services	97,571	106,800	105,400	(1.31 %)
Economic Development	97,630	135,000	145,000	7.41 %
Total Housing & Development	\$ 4,729,997	\$ 5,811,400	\$ 7,237,400	24.54 %
OTHER FINANCING SOURCES (USES)				
Reserve for Promotional Supplies	\$ 41,990	\$ 80,000	\$ 80,000	0.00 %
Reserve for Moving Expenses	158,830	150,000	200,000	33.33 %
Total Other Financing Sources (Uses)	\$ 200,820	\$ 230,000	\$ 280,000	21.74 %
CAPITAL OUTLAYS				
Building & Improvements - Courthouse	\$ 63,790	\$ -	\$ -	0.00 %
Total Transfers	\$ 63,790	\$ -	\$ -	0.00 %
OTHER COSTS				
Payment - City of Cumming	\$ 18,991	\$ -	\$ -	0.00 %
Total Transfers	\$ 18,991	\$ -	\$ -	0.00 %
CONTINGENCY				
Reserve for Contingency	\$ -	\$ 1,254,900	\$ 4,784,595	100.00 %
Surplus Property Sales	9,092	18,100	18,600	0.00 %
Reserve for Comp. Adjustments	-	2,006,700	-	(100.00 %)
Prior Period Adjustments	(10,891)	-	-	0.00 %
Reserve for encumbrances	-	880,000	880,000	0.00 %
Total Transfers	\$ (1,799)	\$ 4,159,700	\$ 5,683,195	36.63 %
TRANSFERS TO OTHER FUNDS				
Transfer Out-Georgia Lease Pool	\$ 702,100	\$ 699,600	\$ 699,600	0.00 %
Transfer Out-Jail Fund	\$ 900,000	-	-	0.00 %
Transfer Out-Victim/Witness Assistance	120,000	267,400	311,900	16.64 %
Transfer Out-Insurance Premium	-	674,700	-	(100.00 %)
Transfer Out-Capital Fund	14,063,472	3,034,800	3,000,000	(1.15 %)
Transfer Out-Fleet	290,000	-	210,000	0.00 %
Total Transfers	\$ 16,075,572	\$ 4,676,500	\$ 4,221,500	(9.73 %)
TOTAL GENERAL FUND	\$ 110,573,643	\$ 108,923,550	\$ 117,972,795	8.31 %

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

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

Three Year Consolidated Financial Schedules

SPECIAL REVENUE FUNDS

	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	% INCR (DECR) from 2016 Budget
REVENUES				
Taxes	\$ 24,733,256	\$ 27,873,503	\$ 30,502,669	9.43 %
Licenses and Permits	158,427	-	192,000	100.00 %
Fines & Forfeitures	632,846	1,194,000	1,555,600	30.28 %
Intergovernmental Revenues	2,952,888	2,405,597	1,462,000	(39.23 %)
Charges for Services	3,700,857	2,875,200	3,867,000	34.49 %
Other Revenues	184,888	1,346,900	127,200	(90.56 %)
Other Financing Sources	2,223,350	3,227,400	2,361,600	(26.83 %)
TOTAL REVENUES	\$ 34,586,512	\$ 38,922,600	\$ 40,068,069	2.94 %
EXPENDITURES				
Law Library	\$ 103,119	\$ 105,000	\$ 101,400	(3.43 %)
DA Seizure	4,493	1,000	3,600	260.00 %
Sheriff - Drug Seizure	177,290	551,000	551,000	0.00 %
Sheriff - Detention Center	33,630	-	-	0.00 %
Drug Abuse Treatment & Education	27,215	150,000	51,300	0.00 %
Drug Court	164,948	187,000	179,900	(3.80 %)
Accountability Court Administration	56,256	266,600	225,600	(15.38 %)
Mental Health	7,055	32,800	49,200	50.00 %
DUI Court Admin	194,337	186,000	174,000	(6.45 %)
State Court Drug Court**	33,842	-	-	0.00 %
Sub-Total Drug Abuse Treatment & Education	483,653	822,400	680,000	(17.32 %)
E-911	4,205,708	3,957,200	4,365,000	10.31 %
Jail Fund	1,011,694	-	230,000	100.00 %
Victim/Witness Assistance	235,644	377,400	421,900	11.79 %
Juvenile Court Supervision	19,975	78,000	28,000	(64.10 %)
Grant Fund	7,262,074	2,960,000	2,527,000	(14.63 %)
Hotel/Motel Tax	348,451	480,000	464,800	(3.17 %)
Subtotal	\$ 13,885,731	\$ 9,332,000	\$ 9,372,700	0.44 %
Local Insurance Premium Tax Fund				
Roads & Bridges	\$ 4,762,405	\$ 5,175,800	\$ 5,562,600	7.47 %
Traffic Engineering	503,771	501,900	550,400	9.66 %
Storm Water Management	1,230,394	1,207,100	1,536,800	27.31 %
General Engineering	1,922,387	2,000,200	2,180,400	9.01 %
Subtotal	\$ 8,418,957	\$ 8,885,000	\$ 9,830,200	10.64 %
Fire Department				
Fire - Administration	\$ 6,778,786	\$ 7,849,700	\$ 6,970,469	(11.20 %)
Fire - Fighting	11,434,370	11,634,100	12,841,000	10.37 %
Fire - Maintenance	766,921	961,400	799,800	(16.81 %)
Fire - Emergency Management Services	143,520	260,400	253,900	(2.50 %)
Subtotal	\$ 19,123,597	\$ 20,705,600	\$ 20,865,169	0.77 %
TOTAL SPECIAL REVENUE FUNDS	\$ 41,428,285	\$ 38,922,600	\$ 40,068,069	2.94 %

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

CAPITAL PROJECTS FUNDS

	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	% INCR (DECR) from 2016 Budget
REVENUES				
Other Revenues	\$ 14,642,597	\$ 3,034,800		(100.00 %)
Other Financing Sources	130,652	6,883,200	3,330,000	(51.62 %)
TOTAL REVENUES	\$ 14,773,249	\$ 9,918,000	\$ 3,330,000	(66.42 %)
EXPENDITURES				
Capital Outlay	\$ 10,301,357	\$ 9,918,000	\$ 3,330,000	(66.42 %)
TOTAL CAPITAL PROJECTS FUNDS	\$ 10,301,357	\$ 9,918,000	\$ 3,330,000	(66.42 %)

Three Year Consolidated Financial Schedules

DEBT SERVICE FUNDS

	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	% INCR (DECR) from 2016 Budget
REVENUES				
Taxes	\$ 8,574,434	\$ 13,985,042	\$ 15,837,532	13.25 %
Charges for Services	-	(263,100)	(300,000)	14.03 %
Other Revenues	23,271	20,000	25,000	25.00 %
Other Financing Sources	-	1,151,973	-	(100.00 %)
TOTAL REVENUES	\$ 8,597,705	\$ 14,893,915	\$ 15,562,532	4.49 %
EXPENDITURES				
GO Bonds	\$ 85,256,262	\$ 14,893,915	\$ 15,562,532	4.49 %
TOTAL DEBT SERVICE FUNDS	\$ 85,256,262	\$ 14,893,915	\$ 15,562,532	4.49 %

ENTERPRISE FUNDS

	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	% INCR (DECR) from 2016 Budget
REVENUES				
Licenses and Permits	\$ 166,810	\$ 150,000	\$ 175,000	16.67 %
Intergovernmental Revenues	49,191	31,500	31,500	0.00 %
Charges for Services	56,424,716	56,968,100	62,285,000	9.33 %
Other Revenues	23,971,230	10,582,300	20,568,000	94.36 %
Other Financing Sources	54,189	-	-	0.00 %
TOTAL REVENUES	\$ 80,666,136	\$ 67,731,900	\$ 83,059,500	22.63 %
EXPENDITURES				
Water & Sewer				
Waste Water Treatment	\$ 3,317,644	\$ 5,395,800	\$ 4,799,400	(11.05 %)
Sewer Services	4,491,605	3,242,800	4,728,000	45.80 %
General Operations	20,282,985	41,382,600	53,933,700	30.33 %
Commercial Services	1,322,459	1,424,000	1,631,100	14.54 %
Engineering	2,077,845	2,857,200	3,933,600	37.67 %
Meter Services	420,902	508,600	565,500	11.19 %
Water Services	840,200	1,411,000	1,071,000	(24.10 %)
Waste Water Treatment Facility	4,355,541	5,240,500	5,679,800	8.38 %
Maintenance	3,785,291	4,302,400	4,569,400	6.21 %
Transfer Out - Equity	4,298	-	-	0.00 %
Total	\$ 40,898,770	\$ 65,764,900	\$ 80,911,500	23.03 %
Solid Waste & Recycling	\$ 1,377,489	\$ 1,967,000	\$ 2,148,000	9.20 %
TOTAL ENTERPRISE FUNDS	\$ 42,276,259	\$ 67,731,900	\$ 83,059,500	22.63 %

Three Year Consolidated Financial Schedules

INTERNAL SERVICE FUNDS

	2015 Actual	2016 Adopted Budget	2017 Adopted Budget	% INCR (DECR) from 2016 Budget
REVENUES				
Charges for Services	\$ 22,015,180	\$ 26,063,300	\$ 29,558,600	13.41 %
Other Revenues	145,847	55,000	270,000	390.91 %
Other Financing Sources	-	-	329,300	100.00 %
TOTAL REVENUES	\$ 22,161,027	\$ 26,118,300	\$ 30,157,900	15.47 %
EXPENDITURES				
Risk Management	\$ 1,454,492	\$ 1,674,300	\$ 1,620,600	(3.21 %)
Employee Health Benefits	21,522,903	22,197,000	26,112,100	17.64 %
Workers' Comp	403,877	983,300	1,039,200	5.68 %
Fleet Maintenance	1,233,060	1,263,700	1,386,000	9.68 %
TOTAL INTERNAL SERVICE FUNDS	\$ 24,614,332	\$ 26,118,300	\$ 30,157,900	15.47 %



Fund Balance Schedules

Fund Balance Summaries FY 2016 - 2017 (Restricted & Unrestricted)

	2015 Audited	2016 Projected	2017 Estimated	% INCR (DECR) from 2016
GOVERNMENTAL FUNDS				
General Fund 100				
Balance January 1		\$ 53,059,516	\$ 59,059,516	
Sources		114,800,000	103,339,811	
Uses		108,800,000	103,416,811	
Ending Fund Balance	\$ 53,059,516	\$ 59,059,516	\$ 58,982,516	(0.13 %)
Fire District Fund 270				
Balance January 1		\$ 5,367,888	\$ 4,567,888	
Sources		20,530,000	17,261,266	
Uses		21,330,000	18,564,500	
Ending Fund Balance	\$ 5,367,888	\$ 4,567,888	\$ 3,264,654	(28.53 %)
SPLOST Fund 320				
Balance January 1		\$ 20,185,075	\$ 7,985,075	
Sources		35,800,000	36,900,000	
Uses		48,000,000	40,000,000	
Ending Fund Balance	\$ 20,185,075	\$ 7,985,075	\$ 4,885,075	(38.82 %)
Capital Outlay Fund 350				
Balance January 1		\$ 22,275,668	\$ 16,275,668	
Sources		3,000,000	3,000,000	
Uses		9,000,000	4,000,000	
Ending Fund Balance	\$ 22,275,668	\$ 16,275,668	\$ 15,275,668	(6.14 %)
<i>*Planned spending of available revenues in fund balance; transfers approved by BOC resolution.</i>				
Debt Service Fund 410				
Balance January 1		\$ 15,568,519	\$ 15,779,519	
Sources		15,100,000	15,563,000	
Uses		14,889,000	15,368,731	
Ending Fund Balance	\$ 15,568,519	\$ 15,779,519	\$ 15,973,788	1.23%
SPECIAL REVENUE FUNDS				
Law Library Fund 205				
Balance January 1		\$ 68,749	\$ 63,749	
Sources		100,000	97,000	
Uses		105,000	101,400	
Ending Fund Balance	\$ 68,749	\$ 63,749	\$ 59,349	(6.90 %)
<i>*Planned spending of available revenues in fund balance.</i>				
District Attorney Seizure Fund 210				
Balance January 1		\$ 79,621	\$ 78,621	
Sources		3,000	3,600	
Uses		4,000	3,600	
Ending Fund Balance	\$ 79,621	\$ 78,621	\$ 78,621	0.00%
Sheriff's Law Enforcement Fund 211				
Balance January 1		\$ 825,723	\$ 175,723	
Sources		150,000	250,000	
Uses		800,000	400,000	
Ending Fund Balance	\$ 825,723	\$ 175,723	\$ 25,723	(85.36 %)

Fund Balance Schedules

Fund Balance Summaries FY 2016 - 2017 (Restricted & Unrestricted)

	2015 Audited	2016 Projected	2017 Estimated	% INCR (DECR) from 2016
Drug Abuse Treatment & Education Fund 212				
Balance January 1		\$ 631,807	\$ 701,807	
Sources		550,000	550,000	
Uses		480,000	670,000	
Ending Fund Balance	\$ 631,807	\$ 701,807	\$ 581,807	(17.10 %)
<i>*Planned spending of available revenues in fund balance.</i>				
Emergency 911 Telephone System Fund 215				
Balance January 1		\$ 1,298,418	\$ 1,598,418	
Sources		4,200,000	4,365,000	
Uses		3,900,000	4,277,000	
Ending Fund Balance	\$ 1,298,418	\$ 1,598,418	\$ 1,686,418	5.51%
<i>*Planned spending of available revenues in fund balance.</i>				
County Jail Fund 216				
Balance January 1		\$ 248,533	\$ 444,832	
Sources		215,706	230,000	
Uses		19,407	230,000	
Ending Fund Balance	\$ 248,533	\$ 444,832	\$ 444,832	0.00%
Victim Rights & Assistance Fund 230				
Balance January 1		\$ 21,559	\$ 21,559	
Sources		310,000	421,900	
Uses		310,000	421,900	
Ending Fund Balance	\$ 21,559	\$ 21,559	\$ 21,559	0.00%
Juvenile Court Fund 231				
Balance January 1		\$ 33,340	\$ 32,340	
Sources		19,000	28,000	
Uses		20,000	28,000	
Ending Fund Balance	\$ 33,340	\$ 32,340	\$ 32,340	0.00%
Insurance Premium Tax Fund 234				
Balance January 1		\$ 3,900,021	\$ 4,100,021	
Sources		9,300,000	9,500,000	
Uses		9,100,000	9,800,000	
Ending Fund Balance	\$ 3,900,021	\$ 4,100,021	\$ 3,800,021	(7.32 %)
<i>*Planned spending of available revenues in fund balance.</i>				
Grant Fund 250				
Balance January 1		\$ (229,681)	\$ -	
Sources		3,029,681	2,527,000	
Uses		2,800,000	2,527,000	
Ending Fund Balance	\$ (229,681)	\$ -	\$ -	0.00%
Hotel/Motel Tax Fund 275				
Balance January 1		\$ -	\$ -	
Sources		500,000	520,000	
Uses		500,000	520,000	
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%

Fund Balance Schedules

Fund Balance Summaries FY 2016 - 2017 (Restricted & Unrestricted)

	2015 Audited	2016 Projected	2017 Estimated	% INCR (DECR) from 2016
ENTERPRISE FUNDS				
Water & Sewerage Authority Fund 505				
Balance January 1	\$	70,855,033	\$	86,855,033
Sources		65,000,000		70,000,000
Uses		49,000,000		58,000,000
Ending Unrestricted Net Position	\$	70,855,033	\$	86,855,033
			\$	98,855,033
				13.82%
Solid Waste Disposal Facility Fund 540				
Balance January 1	\$	3,831,779	\$	4,231,779
Sources		2,100,000		2,150,000
Uses		1,700,000		1,700,000
Ending Unrestricted Net Position	\$	3,831,779	\$	4,231,779
			\$	4,681,779
				10.63%
INTERNAL SERVICE FUNDS				
Risk Management Fund 610				
Balance January 1	\$	1,882,131	\$	1,901,431
Sources		1,619,300		1,620,600
Uses		1,600,000		1,571,500
Ending Net Position	\$	1,882,131	\$	1,901,431
			\$	1,950,531
				2.58%
Employee Health Benefits Fund 615				
Balance January 1	\$	727,164	\$	227,164
Sources		21,500,000		26,100,000
Uses		22,000,000		25,560,000
Ending Net Position	\$	727,164	\$	227,164
			\$	767,164
				237.71%
<i>*Fund balance used to cover increased cost of health coverage.</i>				
Workers' Compensation Fund 620				
Balance January 1	\$	2,365,117	\$	2,540,117
Sources		975,000		955,000
Uses		800,000		900,000
Ending Net Position	\$	2,365,117	\$	2,540,117
			\$	2,595,117
				2.17%
Fleet Maintenance Fund 635				
Balance January 1	\$	128,458	\$	28,458
Sources		1,100,000		1,350,000
Uses		1,200,000		1,350,000
Ending Net Position	\$	128,458	\$	28,458
			\$	28,458
				0.00%
<i>*Planned spending of available revenues in fund balance.</i>				



Photo: Shady Grove Campground



Photo: Recycling Center

Debt Service Funds

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

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

The Constitution of the State of Georgia provides that the County may not incur long-term obligations payable as general obligation bonds without the approval of a majority of the qualified voters of the County or in excess of 10 percent of the assessed value of all taxable property within the County. Based upon the 2015 assessed value of taxable property after the issuance of the Bonds, the County could incur approximately \$838,043,614 of long-term obligations payable as general obligation bonds.

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2015	<u>\$ 10,478,586,140</u>
Debt Limit (10% of Assessed Value)	\$ 1,047,858,614
Amount of Debt Applicable to Debt Limit	<u>209,815,000</u>
Legal Debt Margin	<u>\$ 838,043,614</u>

The current outstanding General Obligation and Sales Tax Debt includes:

- \$10,600,000, Series 2008A – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. They bear interest rates from 2.5% - 5% and are payable on March 1 and September 1 of each year. \$64,065,000 was refunded with the 2015 GO Bonds issued on 04/30/15
- \$14,040,000, 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.
- \$12,385,000, 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

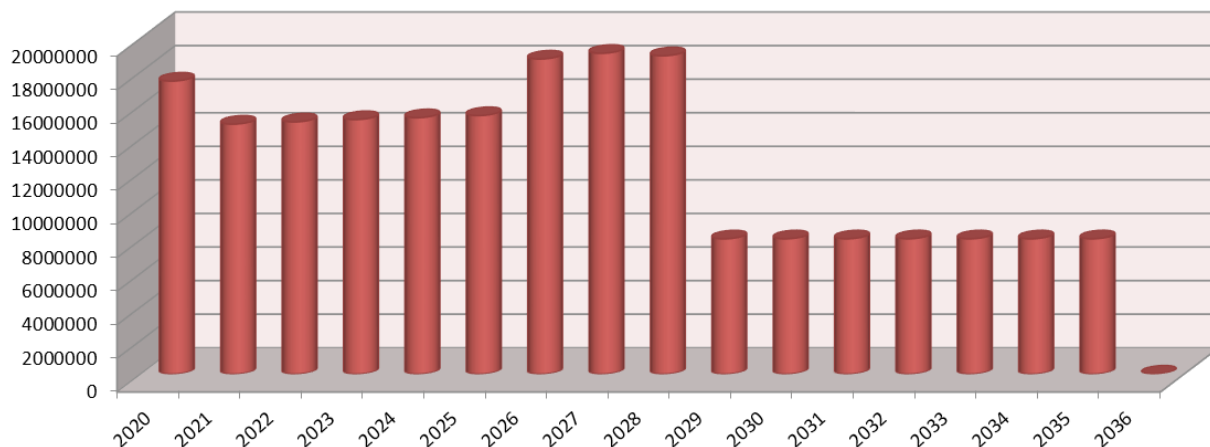
REVENUES

TAXES	15,837,532
OTHER REVENUES	25,000
OTHER FINANCING SOURCES	-
CHARGES FOR SERVICES (COMMISSIONS)	(300,000)
TOTAL REVENUES	\$ 15,562,532

EXPENDITURES

MGMT & PROF SERV	5,000
BOND PRINCIPAL-2008 SERIES	3,000,000
BOND PRINCIPAL-2012 SERIES	3,275,000
BOND PRINCIPAL-2013 SERIES	780,000
BOND INTEREST PAYMENTS-2008	403,100
BOND INTEREST PAYMENTS-2012 SERIES	216,381
BOND INTEREST PAYMENTS-2013 SERIES	529,750
BOND INTEREST PAYMENTS-2015AG SERIES	4,143,750
BOND INTEREST PAYMENTS-2015BG SERIES	3,015,750
CONTINGENCIES	193,801
TOTAL EXPENDITURES	\$ 15,562,532

General Obligation and Sales Tax Bonds

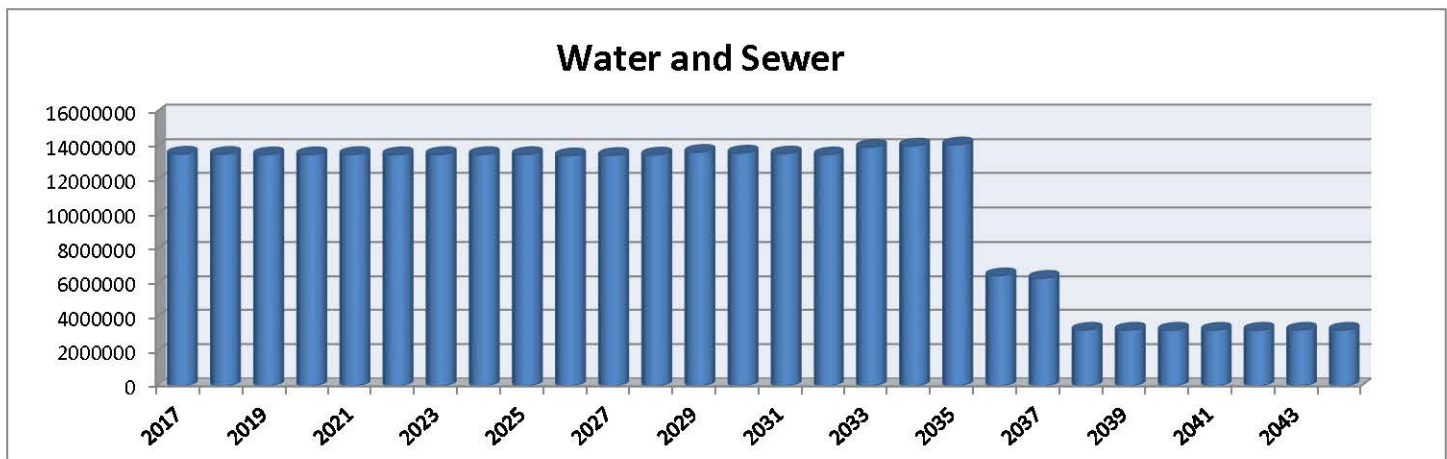


Debt Service Funds

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:

- \$1,125,000, 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.
- \$23,070,000, 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.
- \$26,795,000, 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.
- \$73,485,000, 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	\$ 181,105,000
Revenue Bonds	182,735,000
Total	<u>\$ 363,840,000</u>

Fiscal Year	GO Bonds*			Water & Sewer Bonds**			Aggregate (Total All Bonds)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2017	7,055,000	8,308,731	15,363,731	5,240,000	7,296,599	12,536,599	12,295,000	15,605,330	27,900,330
2018	11,810,000	7,988,947	19,798,947	5,460,000	7,086,271	12,546,271	17,270,000	15,075,218	32,345,218
2019	11,900,000	7,541,208	19,441,208	5,700,000	6,862,571	12,562,571	17,600,000	14,403,779	32,003,779
2020	10,315,000	7,138,521	17,453,521	5,920,000	6,630,393	12,550,393	16,235,000	13,768,914	30,003,914
2021	8,130,000	6,758,375	14,888,375	6,185,000	6,375,974	12,560,974	14,315,000	13,134,349	27,449,349
2022	8,665,000	6,355,275	15,020,275	6,450,000	6,097,746	12,547,746	15,115,000	12,453,021	27,568,021
2023	9,235,000	5,925,000	15,160,000	6,750,000	5,807,346	12,557,346	15,985,000	11,732,346	27,717,346
2024	9,815,000	5,454,375	15,269,375	7,040,000	5,497,618	12,537,618	16,855,000	10,951,993	27,806,993
2025	10,450,000	4,947,750	15,397,750	7,390,000	5,145,674	12,535,674	17,840,000	10,093,424	27,933,424
2026	14,440,000	4,325,500	18,765,500	7,610,000	4,781,721	12,391,721	22,050,000	9,107,221	31,157,221
2027	15,530,000	3,576,250	19,106,250	7,995,000	4,405,832	12,400,832	23,525,000	7,982,082	31,507,082
2028	16,175,000	2,783,625	18,958,625	8,410,000	4,025,823	12,435,823	24,585,000	6,809,448	31,394,448
2029	5,820,000	2,233,750	8,053,750	8,975,000	3,646,492	12,621,492	14,795,000	5,880,242	20,675,242
2030	6,120,000	1,935,250	8,055,250	9,390,000	3,264,695	12,654,695	15,510,000	5,199,945	20,709,945
2031	6,435,000	1,621,375	8,056,375	9,810,000	2,884,094	12,694,094	16,245,000	4,505,469	20,750,469
2032	6,765,000	1,291,375	8,056,375	10,255,000	2,486,166	12,741,166	17,020,000	3,777,541	20,797,541
2033	7,110,000	944,500	8,054,500	11,210,000	2,128,641	13,338,641	18,320,000	3,073,141	21,393,141
2034	7,475,000	579,875	8,054,875	11,650,000	1,841,614	13,491,614	19,125,000	2,421,489	21,546,489
2035	7,860,000	196,500	8,056,500	12,105,000	1,543,020	13,648,020	19,965,000	1,739,520	21,704,520
2036	-	-	-	4,870,000	1,313,400	6,183,400	4,870,000	1,313,400	6,183,400
2037	-	-	-	5,095,000	1,088,625	6,183,625	5,095,000	1,088,625	6,183,625
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
Total	\$ 181,105,000	\$ 79,906,182	\$ 261,011,182	\$ 182,735,000	\$ 93,766,690	\$ 276,501,690	\$ 363,840,000	\$ 173,672,872	\$ 537,512,872

*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 FY2017 Capital Projects is \$3,330,000 and is broken out as follows:

- \$3,000,000 for radio system upgrades for Public Safety
- \$ 250,000 for Sheriff's Office vehicle replacements
- \$ 80,000 for Voter Registration building improvements

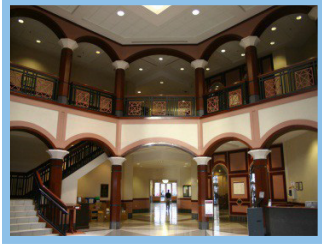
	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2017 Adopted Budget
REVENUES						
Other Revenues						\$ 3,000,000
Other Financing Sources						330,000
TOTAL REVENUES						\$ 3,330,000
EXPENDITURES						
Capital Projects	-	-	\$3,330,000	-	-	3,330,000
TOTAL CAPITAL PROJECT FUND:	\$ -	\$ -	\$ 3,330,000	\$ -	\$ -	\$ 3,330,000



*Budget Detail
Section Three*



Photo: Animal Shelter



2017

General Fund

General Fund Revenue and Expenditure Detail by Department or Office

(in order by department/office number)

10000 - 10000000 General Fund Admin	10016412 - P & D Business Licenses
10012100 - Court Administration	10016413 - P & D Long Term
10012101 - Pre Trial Services	10016565 - Public Facilities
10012102 - Accountability Court	10022310 - SO Administration
10012150 - Superior Court	10022321 - SO Investigation
10012180 - Clerk of Courts	10022323 - SO Enforcement
10012181 - Board of Equalization	10022326 - SO Detention Center
10012200 - District Attorney	10022340 - SO Training
10012300 - State Court Judge	10022350 - SO Support Services
10012350 - State Court Solicitor	10022360 - SO Court Services
10012400 - Magistrate Court	10022910 - SO Animal Control
10012450 - Probate Court	10023800 - E911 Center
10012600 - Juvenile Court	10025600 - Ambulance Service
10012800 - Indigent Defense	10026700 - Coroner & Medical Examiner
10014400 - Voter Registration	10044500 - Community Service
10015110 - Board of Commissioners	10044520 - Senior Center
10015320 - Administration	10051143 - Animal Shelter
10015450 - Code Enforcement	10052110 - P & R Administration
10015510 - Finance	10052120 - P & R Recreation
10015517 - Procurement	10052130 - P & R Athletic Division
10015519 - Payroll Services	10052181 - P & R Lake Division
10015535 - Information Sys & Technology	10052220 - P & R Operations
10015537 - GIS Services	10052221 - P & R Natural Resource Mgmt
10015540 - Personnel Services	10055500 - Library
10015545 - Tax Comm Admin	10061110 - Natural Resources Consvr Service
10015546 - Tax Comm Property	10066570 - Extension Service
10015547 - Tax Comm Auto	10090002 - Surplus Property Sales
10015549 - Tax Comm Accounting	10090595 - Rural Development
10015550 - Tax Assessor	10090599 - Office Services
10015555 - Training/Development	10091110 - Public Health Administration
10015570 - Communications	10091170 - Mental Health Administration
10016220 - P & D Inspections	10091410 - Public Welfare Administration
10016410 - P & D Administration	10091450 - Non-Profit Funding
10016411 - P & D Planning	10091520 - Economic Development

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

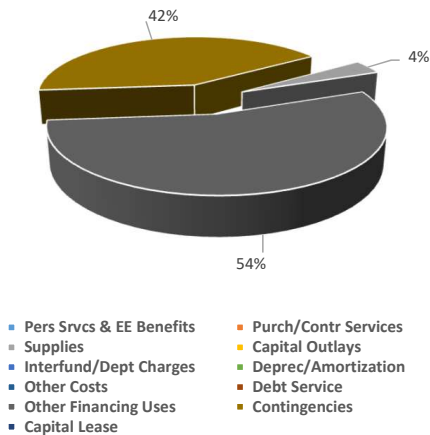


Budget Summary | General Fund Administration

Department Description and Information

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Taxes	\$ 87,023,131	\$ 85,236,550	\$ 90,353,095
Licenses & Permits	738,456	714,400	738,000
Intergovern Revenues	470,838	128,500	451,500
Charges for Services	3,247,133	2,804,000	2,791,400
Investment Income	164,106	181,400	200,000
Contributions & Donations	50,000	-	-
Miscellaneous Revenue	62,498	10,800	38,500
Other Financing Sources	500,000	1,380,000	1,630,000
TOTAL	\$ 92,256,161	\$ 90,455,650	\$ 96,202,495

EXPENDITURES

Purch/Contr Services	\$ 4,400	\$ -	\$ -
Supplies	196,419	230,000	280,000
Capital Outlays	63,789	-	-
Other Costs	18,990	-	-
Other Financing Uses	16,075,572	4,676,500	4,221,500
Contingencies	(10,891)	2,886,700	3,252,100
TOTAL	\$ 16,348,280	\$ 7,793,200	\$ 7,753,600

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.

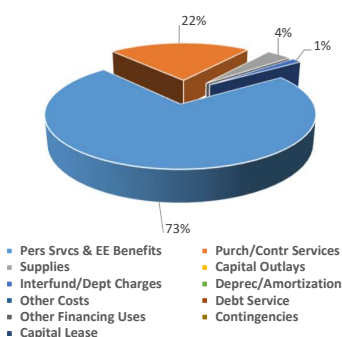
Goal #2: Support the court in directing and overseeing the budget development, revenue, disbursement process and maintain accounting records in compliance with county, state and federal policies and professional standards.

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

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

- Identify, develop, and implement performance standards and monitor the performance and progress of 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.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 635,728	\$ 447,100	\$ 443,900
Purch/Contr Services	88,662	103,500	132,800
Supplies	14,102	26,000	23,300
Interfund/Dept Charges	17,300	14,800	8,900
TOTAL	\$ 755,792	\$ 591,400	\$ 608,900

Budget Summary | Pre-Trial Services

Department Description and Information

Pre-Trial Services is an essential component of the court system in the Bell-Forsyth Judicial Circuit and Forsyth County court system. The primary functions of this court service are to provide supervision for defendants who are placed on pretrial release by the courts and to supervise the State Court Diversion Program. This service also has the responsibility of supervising certain requirements of temporary protective orders. The Director of Pre-Trial Services 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 pretrial defendants, consistent with release conditions, so that they return to court and do not engage in criminal activity while under supervision.

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

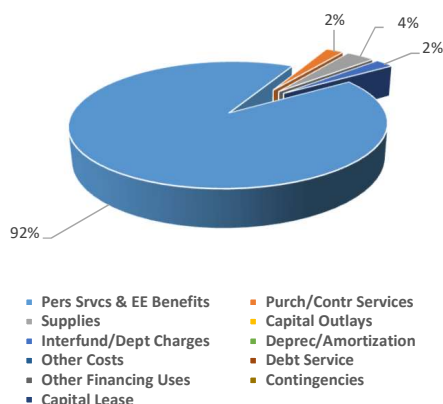
Goal #2: Obtain GCIC certification for the office through the Georgia Bureau of Investigation.

- 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.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Miscellaneous Revenue

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

TOTAL

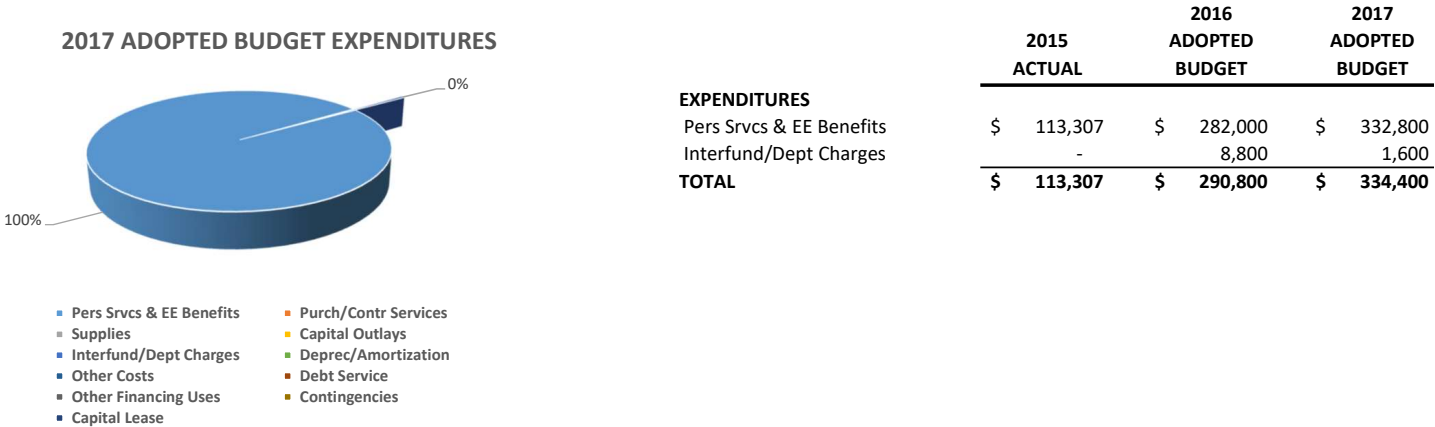
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Miscellaneous Revenue	\$ 74,650	\$ 70,000	\$ 75,000
TOTAL	\$ 74,650	\$ 70,000	\$ 75,000
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 227,599	\$ 203,000	\$ 212,800
Purch/Contr Services	4,287	5,900	5,300
Supplies	5,315	6,200	8,400
Interfund/Dept Charges	3,500	9,200	5,400
TOTAL	\$ 240,701	\$ 224,300	\$ 231,900

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.



Budget Summary | Superior Court

Department Description and Information

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

Mission

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

Goals and Objectives

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

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

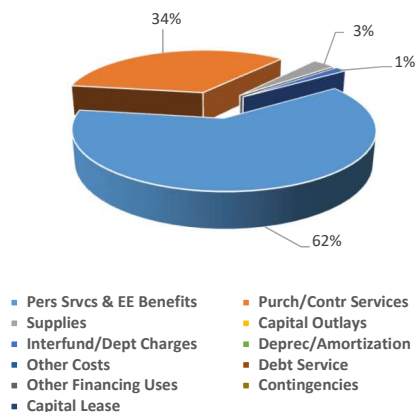
Goal #2: Ensure the effective and continuous evaluation of case flow throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest and to build support for the implementation and management of change.

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

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

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Fines & Forfeitures	\$ 160,780	\$ 164,700	\$ 160,800
Investment Income	257,157	304,800	257,200
Miscellaneous Revenue	8,767	-	-
TOTAL	\$ 426,705	\$ 469,500	\$ 418,000

EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 294,559	\$ 291,500	\$ 358,300
Purch/Contr Services	181,846	195,100	195,700
Supplies	14,680	20,100	17,900
Capital Outlays	24,100	-	-
Interfund/Dept Charges	10,300	11,000	8,500
TOTAL	\$ 525,485	\$ 517,700	\$ 580,400

Budget Summary | Clerk of Courts

Department Description and Information

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

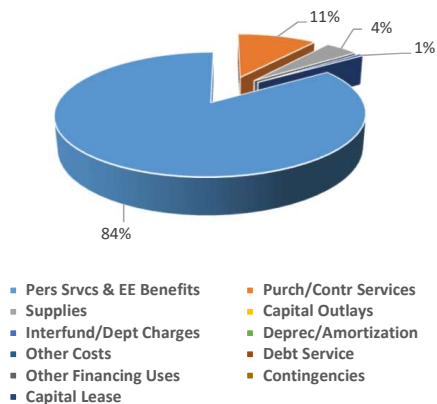
The general duties and responsibilities of the Clerk's Office includes adoption filing and processing, appeals filing and processing, arrest warrant filing and processing, civil and domestic court filing and processing, criminal court filing and processing, deed and property recording, family violence 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.

Goals and Objectives

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

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Charges for Services	\$ 1,032,746	\$ 995,000	\$ 1,020,000
TOTAL	\$ 1,032,746	\$ 995,000	\$ 1,020,000
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 2,169,378	\$ 2,157,500	\$ 2,288,900
Purch/Contr Services	226,891	288,900	286,800
Supplies	123,208	119,600	118,600
Interfund/Dept Charges	25,900	18,000	17,700
TOTAL	\$ 2,545,376	\$ 2,584,000	\$ 2,712,000

Budget Summary | Board of Equalization

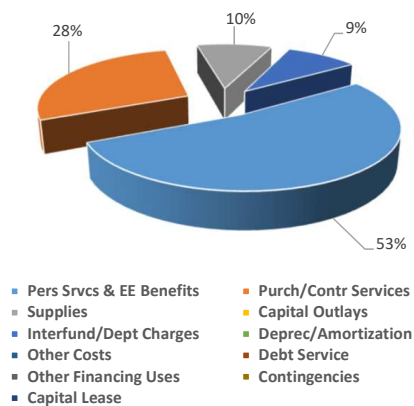
Department Description and Information

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

Mission

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

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Pers Srvcs & EE Benefits
Purch/Contr Services
Supplies
Interfund/Dept Charges
TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 10,827	\$ 21,500	\$ 21,500
Purch/Contr Services	709	12,500	11,500
Supplies	50	7,600	4,000
Interfund/Dept Charges	7,200	7,500	3,800
TOTAL	\$ 18,785	\$ 49,100	\$ 40,800

Budget Summary | District Attorney's Office

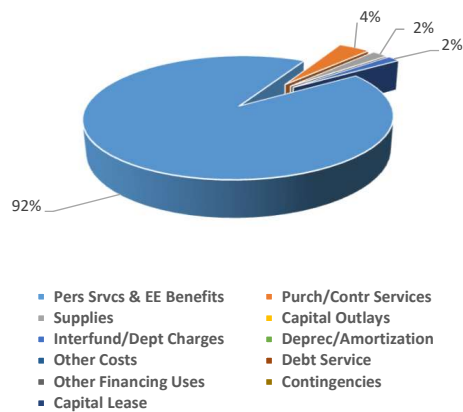
Department Description and Information

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

Mission

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Miscellaneous Revenue

TOTAL

EXPENDITURES

Pers Svcs & EE Benefits

Purch/Contr Services

Supplies

Capital Outlays

Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Miscellaneous Revenue	\$ 12,695	\$ 2,000	\$ 4,000
TOTAL	\$ 12,695	\$ 2,000	\$ 4,000
Pers Svcs & EE Benefits	\$ 860,352	\$ 765,700	\$ 797,400
Purch/Contr Services	42,328	31,600	35,800
Supplies	23,743	20,800	17,700
Capital Outlays	242	-	-
Interfund/Dept Charges	13,700	14,000	13,800
TOTAL	\$ 940,365	\$ 832,100	\$ 864,700

Budget Summary | State Court Judge

Department Description and Information

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

Mission

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

Goals and Objectives

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

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

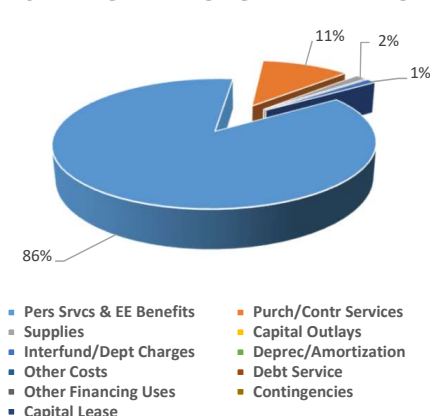
Goal #2: Ensure the effective and continuous evaluation of case flow throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest and to build support for the implementation and management of change.

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

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

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services	\$ 166,993	\$ 207,300	\$ 166,800
Fines & Forfeitures	1,641,122	1,409,400	1,641,100
TOTAL	\$ 1,808,115	\$ 1,616,700	\$ 1,807,900

EXPENDITURES

Pers Svcs & EE Benefits	\$ 708,846	\$ 748,400	\$ 830,700
Purch/Contr Services	96,007	95,900	107,900
Supplies	7,718	13,800	13,800
Capital Outlays	4,337	-	-
Interfund/Dept Charges	7,700	12,000	11,500
TOTAL	\$ 824,608	\$ 870,100	\$ 963,900

Budget Summary | State Court Solicitor

Department Description and Information

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

Mission

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

Goals and Objectives

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

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

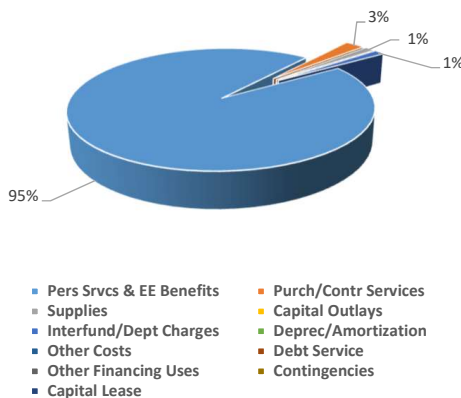
Goal #2: Ensure victim's rights are protected and that all persons involved in the criminal justice process are treated in a professional and courteous manner.

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

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

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services	\$ 20,925	\$ -	\$ 15,000
Fines & Forfeitures	124	-	-
TOTAL	\$ 21,049	\$ -	\$ 15,000

EXPENDITURES

Pers Srvcs & EE Benefits	\$ 1,393,082	\$ 1,472,900	\$ 1,519,100
Purch/Contr Services	23,899	52,700	39,900
Supplies	16,998	23,900	20,200
Capital Outlays	-	5,000	-
Interfund/Dept Charges	16,100	15,700	20,700
TOTAL	\$ 1,450,080	\$ 1,570,200	\$ 1,599,900

Budget Summary | Magistrate Court

Department Description and Information

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

Mission

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

Goals and Objectives

Goal #1: Remain within designated budget.

- Perform weekly reviews of all expenditures.

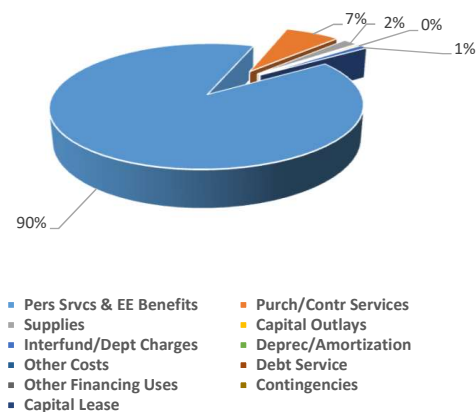
Goal #2: Improve the quality and quantity of court related information disseminated to the public.

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

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

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Taxes	\$ 1,316	\$ 1,300	\$ 1,200
Charges for Services	659	800	900
Fines & Forfeitures	326,467	391,500	394,500
Miscellaneous Revenue	1,060	1,400	1,400

TOTAL

2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
\$ 329,502	\$ 395,000	\$ 398,000

EXPENDITURES

Pers Srvcs & EE Benefits	\$ 817,542	\$ 868,900	\$ 948,700
Purch/Contr Services	45,531	74,100	75,400
Supplies	12,171	21,000	19,500
Capital Outlays	1,141	1,000	3,200
Interfund/Dept Charges	11,900	11,000	10,300

TOTAL

\$ 888,285	\$ 976,000	\$ 1,057,100
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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

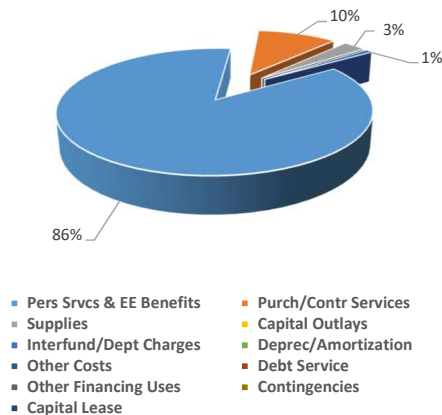
Faithfully discharge the duties of the Probate Court of Forsyth County, during my continuation in office, according to law, to the best of my knowledge and ability, without favor or affection to any party, and that I will only receive my legal fees.

Goals and Objectives

Goal #1: Forecast revenues of 2017 for the Probate court based on past revenue.

Goal #2: Forecast expenditures of 2017 for the Probate court based on past expenditures.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Licenses & Permits	\$ 354,942	\$ 339,000	\$ 430,000
Charges for Services	247,359	263,000	248,000
Fines & Forfeitures	104,593	156,500	165,000
Miscellaneous Revenue	133	-	-
TOTAL	\$ 707,027	\$ 758,500	\$ 843,000

EXPENDITURES

Pers Srvcs & EE Benefits	\$ 781,070	\$ 826,800	\$ 1,007,600
Purch/Contr Services	100,636	75,200	120,900
Supplies	39,614	33,900	34,000
Capital Outlays	2,040	-	-
Interfund/Dept Charges	9,600	11,700	10,300
TOTAL	\$ 932,960	\$ 947,600	\$ 1,172,800

Budget Summary | Juvenile Court

Department Description and Information

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

Mission

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

Goals and Objectives

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

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

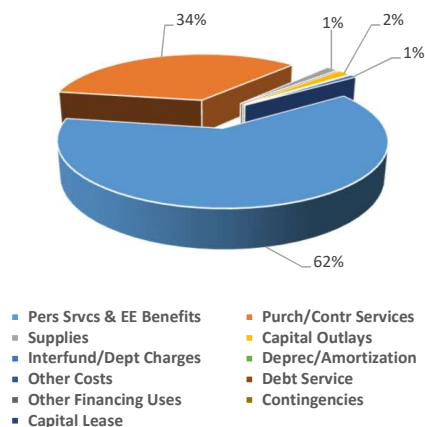
Goal #2: Redefine case management procedures to provide for closer supervision and treatment of juveniles in order to attain rehabilitation.

- Provide training 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 Insure personnel accountability for closer case supervision.

Goal #3: 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.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Intergovern Revenues	\$ 88,434	\$ 88,500	\$ -
Charges for Services	345	1,900	2,100
Fines & Forfeitures	(8,268)	6,000	-
Miscellaneous Revenue	10,308	13,000	4,000
TOTAL	\$ 90,820	\$ 109,400	\$ 6,100

EXPENDITURES

Pers Srvcs & EE Benefits	\$ 1,004,877	\$ 1,050,000	\$ 1,174,600
Purch/Contr Services	584,231	381,700	649,000
Supplies	20,830	31,300	26,900
Capital Outlays	-	-	29,700
Interfund/Dept Charges	16,200	16,600	14,500
TOTAL	\$ 1,626,138	\$ 1,479,600	\$ 1,894,700

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 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.

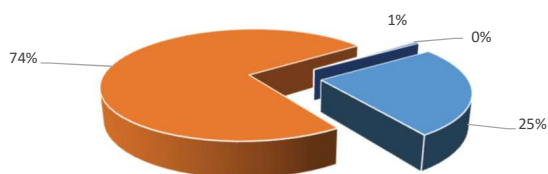
Goal #2: Provide every person charged with a criminal offense the opportunity to apply for appointed counsel within the Indigent Defense Guidelines and as required by statute.

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

Goal #3: Appoint an attorney to qualified individuals.

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

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Intergovern Revenues	\$ 199,534	\$ 201,700	\$ 202,000
Charges for Services	41,945	20,000	6,500
Fines & Forfeitures	-	-	25,600
TOTAL	\$ 241,478	\$ 221,700	\$ 234,100

EXPENDITURES

Pers Svcs & EE Benefits	\$ 388,464	\$ 340,700	\$ 355,200
Purch/Contr Services	870,149	1,023,200	1,049,900
Supplies	2,643	3,700	4,000
Capital Outlays	3,262	-	-
Interfund/Dept Charges	4,800	9,900	6,500
TOTAL	\$ 1,269,317	\$ 1,377,500	\$ 1,415,600

Budget Summary | Voter Registrations and Elections

Department Description and Information

Mission

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

Goals and Objectives

Goal #1: Relocate Voter Registrations and Elections Office and Elections Warehouse to the new Voter Registrations and Elections Office on Sawnee Drive.

- Re-organize voter registration files, load files into lektriveers.
- Check all voter registration applications against list from state system to ensure completeness. Pull deleted applications to store for shredding.
- Perform maintenance and upkeep on all election equipment.

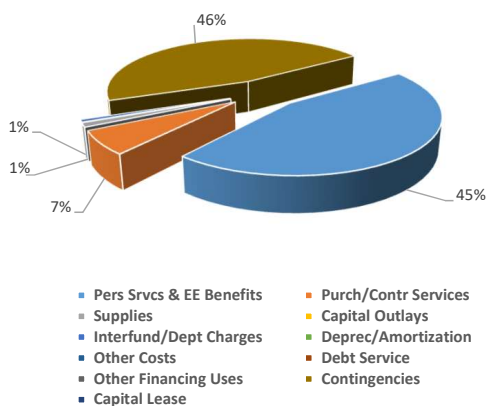
Goal #2: Continue to re-evaluate job duties and re-assign staff to be responsible for areas within the office and warehouse.

- 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: Update all procedures for the office and warehouse areas.

- Organize checklists and forms to ensure they are available to all staff in a common location on the Voter computer system.
- Train all new employees of the importance of procedures, how to write, review and follow procedures.
- Begin to prepare for 2018 elections.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Capital Outlays

Interfund/Dept Charges

Contingencies

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ 625	\$ 13,500	\$ -
TOTAL	\$ 625	\$ 13,500	\$ -
Pers Srvcs & EE Benefits	\$ 502,323	\$ 1,867,000	\$ 538,900
Purch/Contr Services	66,297	153,200	77,000
Supplies	20,014	63,300	13,300
Capital Outlays	932	-	-
Interfund/Dept Charges	11,900	10,800	7,700
Contingencies	-	-	550,000
TOTAL	\$ 601,465	\$ 2,094,300	\$ 1,186,900

Budget Summary | Board of Commissioners

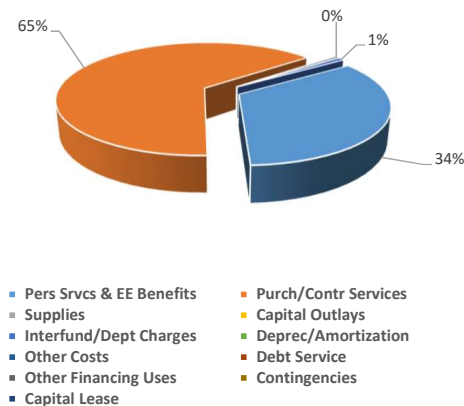
Department Description and Information

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

Mission

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ -	\$ 800	\$ 800
TOTAL	\$ -	\$ 800	\$ 800
Pers Srvcs & EE Benefits	\$ 209,131	\$ 271,600	\$ 282,000
Purch/Contr Services	467,171	531,000	539,800
Supplies	2,678	3,900	5,300
Interfund/Dept Charges	5,000	11,600	6,400
TOTAL	\$ 683,980	\$ 818,100	\$ 833,500

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 a county-wide Operations Strategic Plan.

- Establish scope of work. Identify committee membership to include rotating members.
- Finalize plan.
- Introduce to BOC.

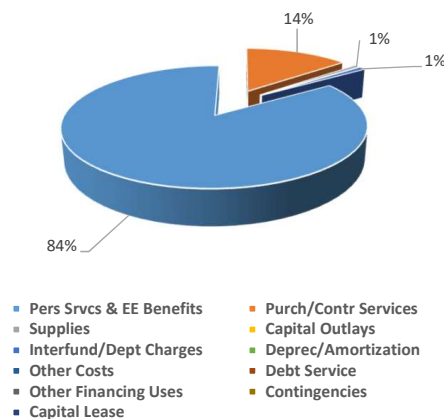
Goal #2: Revise and update the Forsyth County Employee Handbook.

- Assemble a task group to review revisions.
- Review final draft with the County Manager.
- Present to BOC for review and consideration.

Goal #3: Develop a list of desired goals, objectives and issues of concerns to be determined by the BOC.

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ 2,683	\$ -	\$ 500
TOTAL	\$ 2,683	\$ -	\$ 500
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 788,896	\$ 764,800	\$ 978,900
Purch/Contr Services	152,937	140,000	160,700
Supplies	11,917	7,750	7,900
Interfund/Dept Charges	7,400	13,400	9,500
TOTAL	\$ 961,150	\$ 925,950	\$ 1,157,000

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: Provide fair and consistent enforcement of county codes and regulations.

- Respond to citizen's complaints in a timely and appropriate manner.
- Provide county citizens with consistent proactive patrols of neighborhoods, subdivisions and business districts identifying code violations and obtaining timely compliance.
- Maintain ongoing contact with concerned citizens and violators to improve the county's appearance through education and communication to achieve voluntary code compliance and increase neighborhood pride.

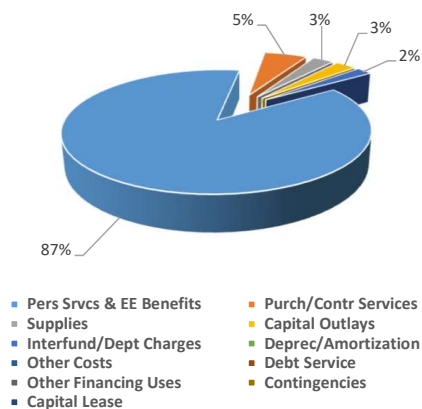
Goal #2: Establish team code compliance project zones to identify and abate various types of county code violations within the assigned code enforcement zones throughout the county.

- Team project to abate junk vehicles from properties.
- Team project to abate illegal dumping sites and solid waste accumulation violations throughout the county.
- Team project to abate after hours construction violations.

Goal #3: Continue to provide our citizens and visitors with a safe, clean and enjoyable park experience.

- Increase park ranger visibility by patrolling each park daily and the higher use parks two or more times daily during assigned shift.
- Increase education and communication with park visitors to decrease park code violations.
- Maintain a positive working relationship between Park Rangers, other departments and agencies.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 665,319	\$ 636,600	\$ 738,100
Purch/Contr Services	32,720	51,700	47,900
Supplies	15,141	34,900	23,600
Capital Outlays	-	-	23,000
Interfund/Dept Charges	13,100	19,200	17,600
TOTAL	\$ 726,279	\$ 742,400	\$ 850,200

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

Goals and Objectives

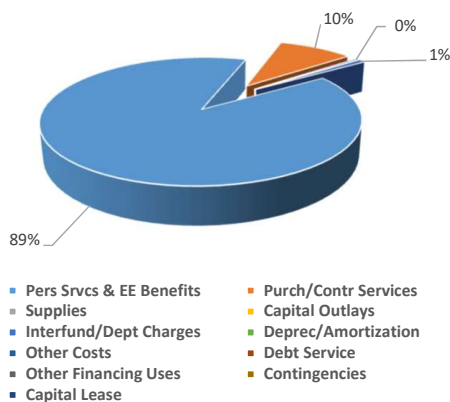
Goal #1: Provide accurate, complete, and timely recording and reporting for all county finances.

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

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

- Monitor cash flow to identify funds available for investing.
- Pursue investment opportunities to increase total earnings return.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 1,008,665	\$ 1,042,600	\$ 1,154,400
Purch/Contr Services	203,475	123,700	122,200
Supplies	5,002	5,300	5,300
Capital Outlays	188,241	-	-
Interfund/Dept Charges	10,800	14,000	10,600
TOTAL	\$ 1,416,183	\$ 1,185,600	\$ 1,292,500

Budget Summary | Procurement

Department Description and Information

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

Mission

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

Goals and Objectives

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

- Work with departments/offices to verify actual needs (cost avoidance).
- Work with departments/office to ensure scope & requirements are clearly defined and not overly restrictive.
- Monitor contracts closely and maintain records of performance.

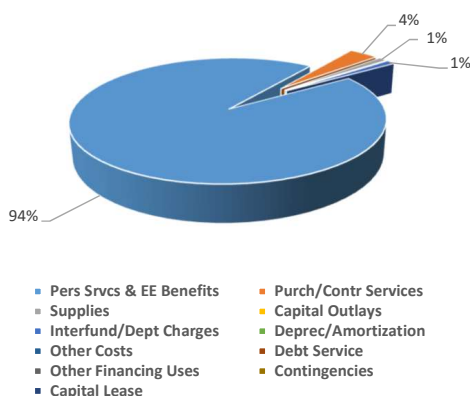
Goal #2: Foster open and fair competition with suppliers.

- Work with the Chamber of Commerce to promote to their members working with the county.
- Hold a Supplier Symposium on "How to do Business with Forsyth County."
- Work with surrounding counties/municipalities to develop cooperative purchasing.

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

- Work toward certification of individuals by sending them to approved classes (procurement staff).
- Hold P-card and Munis training for county staff.
- Hold internal cross training of positions (procurement).

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services

TOTAL

EXPENDITURES

Pers Svcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ 7,880	\$ 5,000	\$ 4,000
TOTAL	\$ 7,880	\$ 5,000	\$ 4,000
Pers Svcs & EE Benefits	\$ 502,824	\$ 590,700	\$ 615,000
Purch/Contr Services	19,208	23,600	24,100
Supplies	5,890	6,200	6,900
Interfund/Dept Charges	6,000	9,200	7,000
TOTAL	\$ 533,922	\$ 629,700	\$ 653,000

Budget Summary | Payroll Services

Department Description and Information

Mission

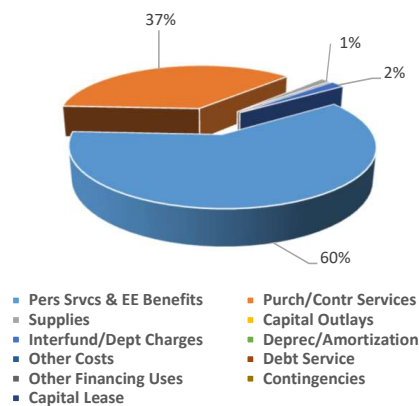
The mission of the Payroll Department is to provide accurate and timely compensation to Forsyth County Government employees in an efficient and cost effective manner while ensuring compliance with all federal, state and local laws and regulations. The Payroll Department strives to provide the highest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

- To have all payroll interfaced directly into financial software.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Pers Srvcs & EE Benefits
Purch/Contr Services
Supplies
Interfund/Dept Charges
TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 174,203	\$ 139,900	\$ 146,500
Purch/Contr Services	70,963	80,500	89,100
Supplies	2,057	3,100	3,200
Interfund/Dept Charges	2,700	8,300	4,500
TOTAL	\$ 249,923	\$ 231,800	\$ 243,300

Budget Summary | Information Systems & Technology

Department Description and Information

Mission

IS&T Department's mission is to continuously work to provide the timely, efficient, effective, and extensible technology systems and services required to support the efforts of the Forsyth County staff in serving the community and providing effective professional public service.

Goals and Objectives

Goal #1: Continuous enhancement of IS&T Systems, Infrastructure, and Services.

- Keep the IT infrastructure updated to the highest levels the budget will allow.
- Provide end-user support and guidance in the software selection process. Focus on continued enhancements of IS&T services and IT capabilities.
- Support the ITGC in its role as a governing body and advisory group for the prioritization, coordination, and implementation of new systems and major enhancements.

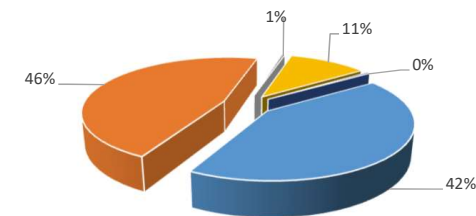
Goal #2: Maintain and enhance our quality staff through strategic staff additions and education of existing staff.

- Provide aggressive training programs for both IS&T staff and the end-user community.
- Institute cross-training opportunities wherever practical to help ensure the necessary support for the 80+ applications/systems we support.
- Promote from within whenever possible and practical.

Goal #3: Sustain and enhance our departmental culture of cooperation and family.

- Ensure that regular and relevant communications occur across and within departmental units.
- Offer support to each other, as may be dictated by the need or the issue.
- Celebrate successes openly, often, and as a team.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Srvcs & EE Benefits
- Purch/Contr Services
- Supplies
- Capital Outlays
- Interfund/Dept Charges
- Deprec/Amortization
- Other Costs
- Debt Service
- Other Financing Uses
- Contingencies
- Capital Lease

EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 1,809,604	\$ 1,832,700	\$ 1,808,000
Purch/Contr Services	1,674,420	1,911,100	1,990,900
Supplies	13,205	24,900	17,900
Capital Outlays	242,355	118,700	461,200
Interfund/Dept Charges	60,967	18,900	16,700
TOTAL	\$ 3,800,551	\$ 3,906,300	\$ 4,294,700

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. To establish a foundation of geographic information to support community decision making, and by developing an enterprise GIS program that will allow Forsyth County to study existing business processes and re-engineer existing 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 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.
- Implement web technologies (PC, tablet, phone) within county workflows to provide end users with readily available data and tools.

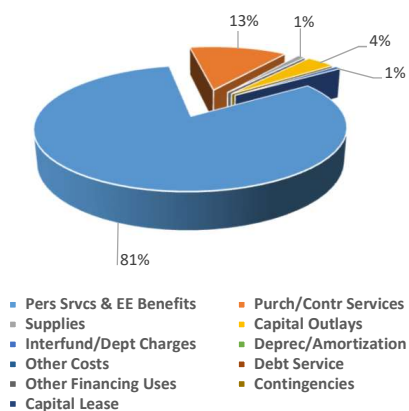
Goal #2: Provide users with easily accessible information in a common format.

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

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

- 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.

2017 ADOPTED BUDGET EXPENDITURES



	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Charges for Services	\$ 32,952	\$ 15,800	\$ 15,800
TOTAL	\$ 32,952	\$ 15,800	\$ 15,800
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 921,473	\$ 944,000	\$ 987,600
Purch/Contr Services	122,735	149,500	157,300
Supplies	7,844	14,300	12,500
Capital Outlays	-	3,200	45,500
Interfund/Dept Charges	10,600	11,600	9,500
TOTAL	\$ 1,062,651	\$ 1,122,600	\$ 1,212,400

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

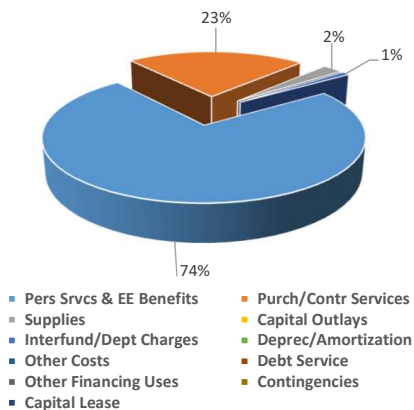
Goal #1: Roll-out and/or enhance employee and departmental “self-service” of the Munis HR module.

- Establish formal and on-line training for employees and department heads.
- Incorporate training for self-service with new hire orientation.
- Promote self-help via email and “Did You Know” pointers to increase employee engagement in the system.

Goal #2: Benefits Annual Open Enrollment thru Munis HR module.

- Establish employee training and instructions for the open enrollment process.
- Disconnect current enrollment service program (Smartben) when applicable.
- Incorporate instructions and training in the open enrollment meetings.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Intergovern Revenues

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Intergovern Revenues	\$ -	\$ 1,800	\$ -
TOTAL	\$ -	\$ 1,800	\$ -
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 523,450	\$ 538,200	\$ 600,500
Purch/Contr Services	232,441	191,000	187,800
Supplies	18,629	22,700	20,500
Interfund/Dept Charges	7,300	9,400	7,400
TOTAL	\$ 781,820	\$ 761,300	\$ 816,200

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.

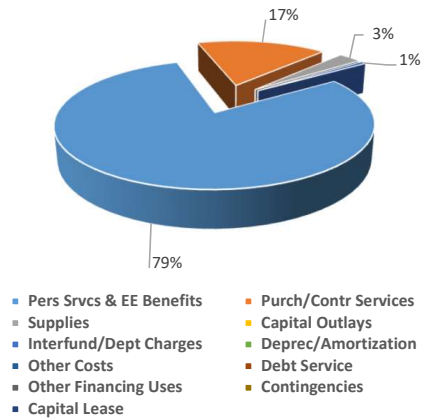
Goals and Objectives

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%.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Taxes	\$ 75,574	\$ 172,400	\$ 170,000
Charges for Services	5,444,292	4,510,000	5,396,000
TOTAL	\$ 5,519,866	\$ 4,682,400	\$ 5,566,000

EXPENDITURES

Pers Svcs & EE Benefits	\$ 2,617,022	\$ 2,638,200	\$ 3,037,800
Purch/Contr Services	350,770	655,600	642,100
Supplies	42,375	55,500	111,400
Capital Outlays	345,553	-	-
Interfund/Dept Charges	30,100	22,000	24,800
TOTAL	\$ 3,385,820	\$ 3,371,300	\$ 3,816,100

Budget Summary | Tax Assessor's Office

Department Description and Information

Mission

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

Goals and Objectives

Goal #1: Produce the tax digest timely.

- Process and review all tax returns and homestead exemptions by April 28, 2017.
- Mail annual assessment notices by May 19, 2017.
- 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.

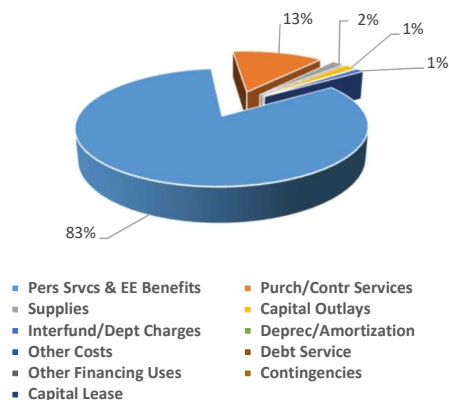
Goal #2: Measure, list and value all real and personal property for the 2017 tax digest. To assertively defend values placed on the 2017 tax digest.

- Have the appraisal staff in the field November 1st through January 31st to achieve this task. Prepare and present documentation at Board of Assessors meetings and Board of Equalization hearings for the values established.
- Adjust computer tables for current values by March 24, 2017. Research and prepare any necessary Superior Court cases for proposed settlement or defense in court.
- Review all personal property returns and worked by May 31, 2017. Prepare statistical analysis and documentation required by the Georgia Department of Revenue for successful digest submission and approval.

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

- Audit personal property accounts to assure accuracy of reports by taxpayers.
- Discover unreported assets to Forsyth County.
- Assist in training of in-house Personal Property Auditors in the most current accounting techniques.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

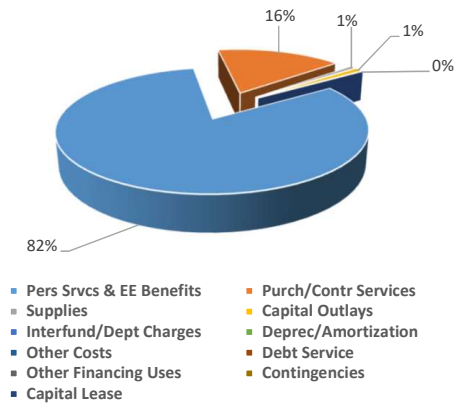
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 2,118,604	\$ 2,159,200	\$ 2,375,300
Purch/Contr Services	213,852	305,100	370,400
Supplies	35,783	52,900	50,900
Capital Outlays	21,516	2,500	44,800
Interfund/Dept Charges	28,900	31,200	31,600
TOTAL	\$ 2,418,654	\$ 2,550,900	\$ 2,873,000

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.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Pers Srvcs & EE Benefits
Purch/Contr Services
Supplies
Capital Outlays
Interfund/Dept Charges
TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ -	\$ 89,600	\$ 92,000
Purch/Contr Services	-	10,450	18,500
Supplies	-	750	800
Capital Outlays	-	1,100	1,100
Interfund/Dept Charges	-	-	100
TOTAL	\$ -	\$ 101,900	\$ 112,500

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: Enhance the effectiveness of county communications through consistent branding.

- Continue incorporation of the county brand throughout various items and materials.
- Develop additional templates featuring the brand that departments and offices can employ.
- Utilize graphic design to brand county programs and initiatives.

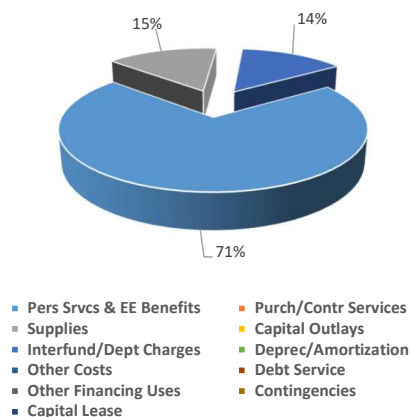
Goal #2: Make improvements to existing video production equipment and processes in order to enhance efficiency and quality.

- Expand storage to accommodate shifting archival procedures for video assets.
- Explore the possibility of adding music to the bulletin board programming on TV Forsyth.

Goal #3: Update content and images on the county website more often and more strategically.

- Conduct a quarterly review of website statistics to determine the most effective content.
- Develop a schedule for updates to the home page elements and images.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 7,375	\$ 7,600	\$ 7,600
Purch/Contr Services	711	3,500	-
Supplies	344	1,600	1,600
Interfund/Dept Charges	2,200	3,500	1,500
TOTAL	\$ 10,630	\$ 16,200	\$ 10,700

Budget Summary | Planning & Community Development

Planning & Community Development - Administration

Department Description and Information

Mission

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

Goals and Objectives

Goal #1: New computer software.

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

Goal #2: Enhance customer service.

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

Planning & Community Development - Inspection

Department Description and Information

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: Reduce the number of inspections conducted by third party engineers.

- Complete training for inspectors newly employed in 2017.
- Provide more county conducted inspections within the 48 hour window.
- Provide a thorough inspection while providing better customer service to the permit holder.

Goal #2: Implement new software.

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

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

- Provide training as an International Code Council Preferred Provider.
- Collaborate with Forsyth County Fire in developing International Code Council approved courses.
- Provide 50% of required training for 2017 through in-house courses.

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 protecting and improving the quality of life, providing professional development and plan review services ensuring the preservation of natural resources in the distinguished Forsyth County Community.

Goals and Objectives

Goal #1: In accord with the Business License Division staff, create a change in use process to ensure that as commercial and industrial properties change in the type of use, the land development and sign policies of the Board of Commissioners are implemented.

- Create a business friendly site plan review and improvement process for change of use applications.
- Provide support and training to county departments of the change of use process primary objectives.
- Update the division web site as necessary based upon code or policy changes; include a process summary for the change of use process.

Goal #2: Create a business friendly environment for small business and first time users.

- Create a process wherein one staff member, LDP advocated, is the main point of contact for a first-time user as they proceed through the permitting process.
- Regularly monitor the web site communications to ensure accuracy regarding land development permitting processes.
- Create guides for each type of LDP submittal and make the guides available on the county web site.

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

- Training for all team members.
- Continue membership and certification by the American Institute of Certified Planners (AICP), International Code Council (ICC) certification, GSWCC, other educational institutions such as UGA and NGCSU.
- Encourage open communication, flexibility, mutual respect and provide cross training.

Planning & Community Development – Business License

Department Description and Information

Mission

The Business License Department's mission is to provide an efficient, pleasant and informative experience for customers when acquiring a business license, alcohol license, pawnshop license, non-tobacco paraphernalia license and alcohol server permits in our community. We will create an experience that pleases our customers and a workplace environment that fosters high morale and allows for continued professional growth.

Goals and Objectives

Goal #1: Continue to improve customer service.

- Provide an option for online submittal of new and renewal applications.
- Provide customers with the ability to access their application and/or business license.

Goal #2: Streamline applications and renewals.

- Re-word and/or re-configure select applications for clarity and ease of use.

Goal #3: Develop a standard training program for the department.

- Establish training manuals for Business License Department.
- Have employees cross train to foster growth with the department.

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

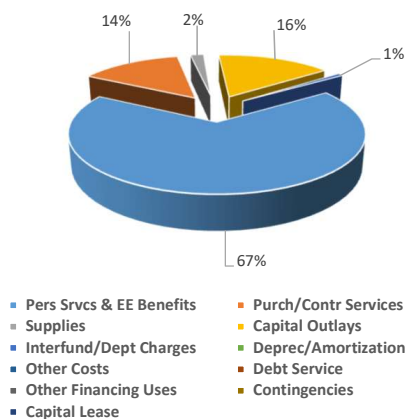
Goal #2: Offer responsive and efficient customer service for officials, staff and members of the public.

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

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

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

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Licenses & Permits	\$ 5,586,019	\$ 4,891,300	\$ 5,702,400
Charges for Services	16,307	16,600	18,000
Fines & Forfeitures	59,500	26,000	40,000
Miscellaneous Revenue	1,300	200	400
TOTAL	\$ 5,663,126	\$ 4,934,100	\$ 5,760,800

EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 3,198,568	\$ 3,770,400	\$ 4,137,200
Purch/Contr Services	442,518	382,400	864,200
Supplies	63,061	104,900	111,600
Capital Outlays	62,970	526,600	979,100
Interfund/Dept Charges	41,400	42,900	44,700
TOTAL	\$ 3,808,517	\$ 4,827,200	\$ 6,136,800

Budget Summary | Public Facilities

Department Description and Information

Mission

The mission of the Public Facilities Management Office is to assure that all public facilities are clean, safe, well-lit and operating in the most energy efficient manner. The Public Facilities Department will ensure that all county owned building assets are protected by implementing good maintenance repair and preventative procedures that all capital improvement projects are managed efficiently, completed on time and within budget providing the best value principles.

Goals and Objectives

Goal #1: Implement a program for monitoring county-wide energy consumption rates and provide department managers with this information so that conservation measures can be obtained and monitored.

- Achieve an overall 2% county-wide reduction in energy consumption.

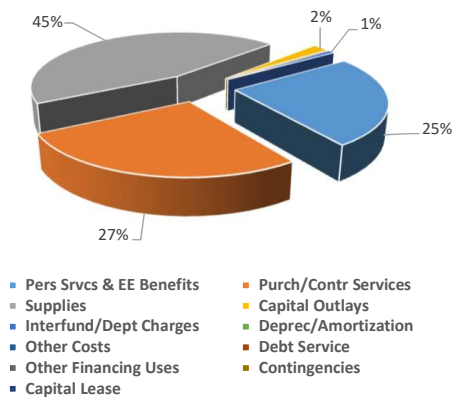
Goal #2: Ensure all new construction and remodeling projects in the county are completed on time and within budget. Ensure that staff is provided training for properly maintaining structures, associated equipment, and building life safety systems.

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

Goal #3: Minimize 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 set for all positions being filled.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Miscellaneous Revenue

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Capital Outlays

Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Miscellaneous Revenue	\$ 183,023	\$ 214,400	\$ 177,400
TOTAL	\$ 183,023	\$ 214,400	\$ 177,400
Pers Srvcs & EE Benefits	\$ 1,170,036	\$ 1,238,700	\$ 1,410,100
Purch/Contr Services	905,321	1,470,800	1,521,000
Supplies	2,812,709	2,560,700	2,589,400
Capital Outlays	32,169	26,300	120,000
Interfund/Dept Charges	36,500	45,900	43,600
TOTAL	\$ 4,956,735	\$ 5,342,400	\$ 5,684,100

Budget Summary | Sheriff's Office

Department Description and Information

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

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

Mission

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

Goals and Objectives

Goal #1: Continue to provide a high level of service to the citizens using state of the art technologies and management styles and continue to keep the crime rate within Forsyth County to levels seen in 2012.

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

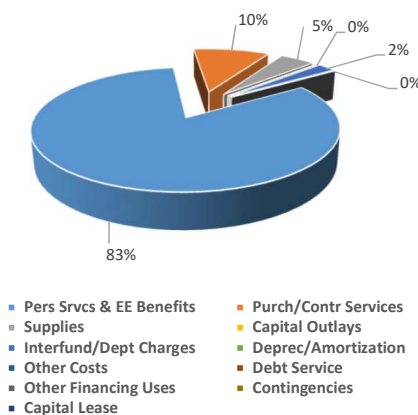
Goal #2: Continue to safeguard inmates within the Forsyth County Detention Center.

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

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

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

2017 ADOPTED BUDGET EXPENDITURES



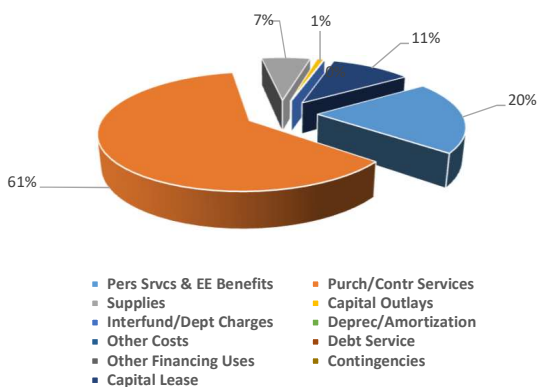
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Licenses & Permits	\$ 84,002	\$ 105,000	\$ 85,000
Intergovern Revenues	8,340	-	-
Charges for Services	365,572	553,400	380,900
Fines & Forfeitures	21,166	3,000	21,000
Miscellaneous Revenue	96,068	137,700	113,000
TOTAL	\$ 575,148	\$ 799,100	\$ 599,900
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 31,302,091	\$ 31,493,900	\$ 32,620,200
Purch/Contr Services	3,318,577	3,552,500	4,031,000
Supplies	1,622,770	2,121,500	1,842,200
Capital Outlays	999,128	290,600	84,000
Interfund/Dept Charges	683,955	763,600	918,200
Other Financing Uses	126,700	126,800	18,000
TOTAL	\$ 38,053,220	\$ 38,348,900	\$ 39,513,600

Budget Summary | 911 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.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Pers Svcs & EE Benefits
Purch/Contr Services
Supplies
Capital Outlays
Interfund/Dept Charges
Capital Lease

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ -	\$ 76,200	\$ 80,400
Purch/Contr Services	7,496	55,100	243,600
Supplies	23,259	27,500	26,200
Capital Outlays	67,323	-	3,500
Interfund/Dept Charges	415	100	100
Capital Lease	-	-	43,000
TOTAL	\$ 98,493	\$ 158,900	\$ 396,800

Budget Summary | Ambulance Service

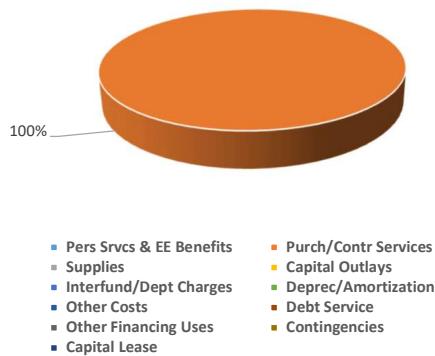
Department Description and Information

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.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Purch/Contr Services
TOTAL

2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
\$ 1,230,792	\$ 1,267,800	\$ 1,305,900
\$ 1,230,792	\$ 1,267,800	\$ 1,305,900

Budget Summary | Coroner & Medical Examiner

Department Description and Information

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

Mission

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

Goals and Objectives

Goal #1: Provide thorough death investigations.

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

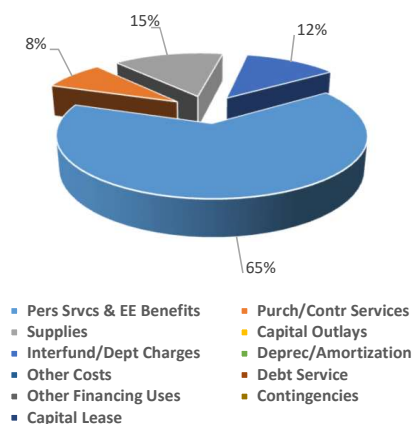
Goal #2: Promote education in the community.

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

Goal #3: Encourage staff to seek further education.

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

2017 ADOPTED BUDGET EXPENDITURES



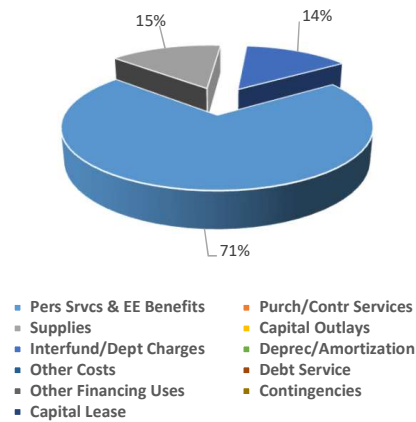
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Contributions & Donations	\$ 55,712	\$ -	\$ -
TOTAL	\$ 55,712	\$ -	\$ -
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 103,780	\$ 105,400	\$ 102,800
Purch/Contr Services	13,426	14,700	13,000
Supplies	21,743	30,700	23,400
Capital Outlays	9,890	-	-
Interfund/Dept Charges	5,500	10,400	19,700
TOTAL	\$ 154,339	\$ 161,200	\$ 158,900

Budget Summary | Community Services

Department Description and Information

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

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Pers Srvcs & EE Benefits
Purch/Contr Services
Supplies
Interfund/Dept Charges
TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 7,375	\$ 7,600	\$ 7,600
Purch/Contr Services	711	3,500	-
Supplies	344	1,600	1,600
Interfund/Dept Charges	2,200	3,500	1,500
TOTAL	\$ 10,630	\$ 16,200	\$ 10,700

Budget Summary | Senior Services

Department Description and Information

Mission

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

Goals and Objectives

Goal #1: 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.

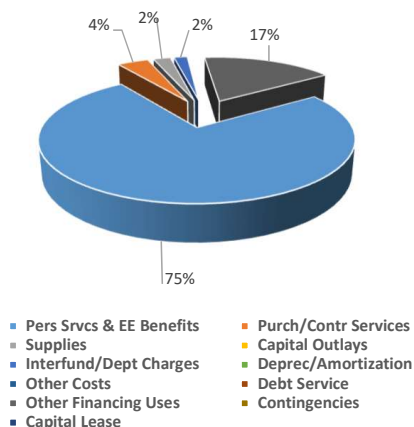
Goal #2: Address the nutritional health of the senior residents of Forsyth County through home delivered and congregate meal programs while providing educational opportunities and programming on nutrition and wellness.

- Document an increase of participation in our congregate meal program upon implementation 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, Age Well Forsyth, Inc., CFAF, Lanier Conference Center, Lions Club, Sounds of Sawnee Concert Band, Sounds of Sawnee Jazz Band, Tugaloo, Siemens, VFW, St. Brendan's 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 along with the business community.

2017 ADOPTED BUDGET EXPENDITURES



	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Charges for Services	\$ 79,134	\$ 109,400	\$ 84,700
Contributions & Donations	-	500	5,600
Miscellaneous Revenue	9,033	5,600	-
TOTAL	\$ 88,167	\$ 115,500	\$ 90,300
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 1,194,590	\$ 1,532,000	\$ 1,355,400
Purch/Contr Services	38,147	82,100	73,600
Supplies	25,591	41,500	40,900
Capital Outlays	-	12,400	-
Interfund/Dept Charges	26,200	33,400	31,400
Other Financing Uses	54,349	128,500	311,600
TOTAL	\$ 1,338,877	\$ 1,829,900	\$ 1,812,900

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: Obtain a Live release rate of 75%.

- Maximize the use of Homeless Petclubs by expanding the club membership to Forsyth County businesses and community groups.
- Develop a calendar of promotions to ensure proactive, strong marketing campaigns.
- Develop strategies to increase Return to Owners to be coordinated with other public awareness campaigns.

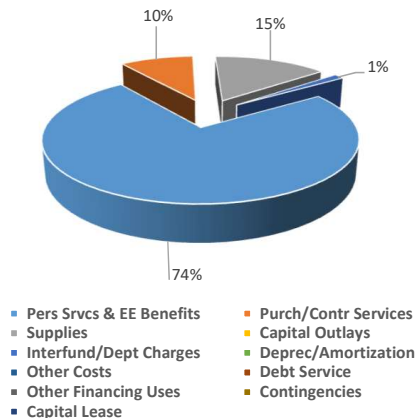
Goal #2: Increase community awareness of Forsyth County Animal Shelter's mission.

- Broaden the e-newsletter audience.
- Increase outreach to local community groups and schools.
- Augment and promote the Animal Shelter's Facebook page and website.

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

- Counsel members of the public surrendering regarding resources and potential subsidies to reduce number of owner surrenders.
- Actively recruit local fosters to work with animal shelter during high surrender and peak kitten and puppy season.
- Propose reduced adoption fees for high surrender and peak season cycles.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services
Contributions & Donations

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits
Purch/Contr Services
Supplies
Capital Outlays
Interfund/Dept Charges

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Charges for Services	\$ 54,316	\$ 77,900	\$ 93,300
Contributions & Donations	4,584	3,500	3,500
TOTAL	\$ 58,900	\$ 81,400	\$ 96,800
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 511,954	\$ 557,500	\$ 646,600
Purch/Contr Services	75,749	109,200	83,500
Supplies	106,948	143,700	129,400
Capital Outlays	7,500	-	-
Interfund/Dept Charges	9,200	12,500	11,400
TOTAL	\$ 711,352	\$ 822,900	\$ 870,900

Budget Summary | Parks & Recreation

Parks & Recreation - Administration

Department Description and Information

The Parks & Recreation Department is comprised of six (6) divisions: Administrative, Athletics, Park Operations, Recreation, Lake and Natural Resource Management and Marketing & Community Relations.

Mission

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

Goals and Objectives

Goal #1: Completion of planned development projects. (Administrative)

- Construction coordination of Eagles Beak Park and associated operations for planned opening of the park.
- Construction coordination of Wildcat Creek Park and associated operations for planned opening of the park.
- Preparation and agency self-assessment for National Accreditation process.

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 for staff. Process purchasing card expenditures and vendor payments for transactions to post to the general ledger.
- Effectively manage cash flow of department's receipt of revenue. Use efficient administrative and management procedures to ensure that the department's Cash Flow Policy is followed.
- Prepare, set up and provide support for the Parks & Recreation Board meetings.

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

- Design specialized brochures for parks, recreation centers/fitness memberships, Sawnee Mountain Preserve, youth athletics, facility rentals. Design and distribute three (3) seasonal programming guides. Advertise in four (4) local publications. Implement social media outlets - specifically Facebook.
- Add updated individual park schematic plans to the website. Distribute promotional materials through the school system. Incorporate and utilize the Rec Connect marketing email system. Establish two (2) new relationships with retail partners.
- Coordinate with staff to identify facility (i.e. scoreboards, recreation centers) and event (i.e. festivals, tournaments) packages. Create marketing investment brochure for facilities and events. Create an advertisement program for the seasonal activity guides. Create online evaluation surveys for park and program users.

Parks & Recreation – Recreation Division

Department Description and Information

Goals and Objectives

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

- Begin a youth track and field development program. Begin a training and certification program for fitness instructors.
- Evaluate the fitpass schedule to add classes for various ages. Include teen camps in the summer schedule. Offer individual tennis instruction at all levels/ages.
- Increase special events to three per quarter. Offer non-traditional life skills classes.

Budget Summary | Parks & Recreation

Parks & Recreation – Athletic Division

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: Provide top quality recreational facilities and opportunities to the citizens of Forsyth County while balancing the need to accommodate traditional and non-traditional programs.

- Create space and time for facilities to accommodate non-traditional sports.
- Work with Youth Booster Clubs to increase awareness of field allocation process in association with increasing demands for space and in conjunction with the opening of Matt Community and Lanierland Parks.
- Work with Park Operations Division to repair and improve conditions of outdoor facilities.

Parks & Recreation – Park Operations Division

Department Description and Information

Goals and Objectives

Goal #1: Provide routine and preventive maintenance for parks and facilities in an efficient manner.

- Continue to monitor the implementation of maintenance practices for active parks and facilities which includes aeration; fertilization; top dressing and playing surface materials.
- Provide development and training opportunities for staff. Implement Maintenance Standards Plan for land management and operations for active parks.
- Develop an inventory of all equipment tracking usage, service schedule, condition rating and replacement. Completion of safety inspections for parks on a weekly basis.

Budget Summary | Parks & Recreation

Parks & Recreation – Natural Resource Management 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

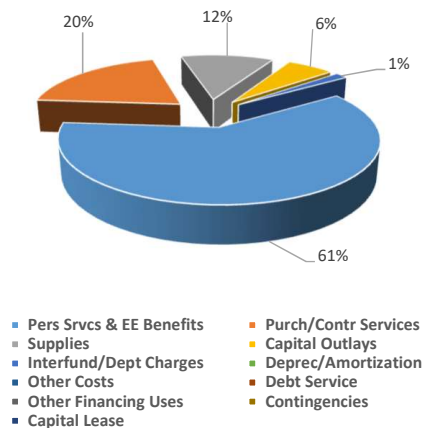
Goal #1: Provide affordable educational and recreational opportunities to residents that encourage preservation conservation and stewardship of natural resources. (Adventure Programming)

- Create a financial aid fund (Corporate Sponsor) for Forsyth County 3rd graders to attend Bear University.
- Enhance current EE and Adventure programming. Increase participation in school EE programs by ten percent (10%).
- Encourage all staff to obtain more professional certification. Enhance partnerships with BOE and FC Parks Foundation.

Goal #2: Ensure safety and function of park sites and equipment. (Passive Parks)

- Develop an orientation and training manual/program for the operations section.
- Develop an internal Risk Management team/committee. Complete routine safety inspections for parks, trails and maintenance equipment. Review and improve year round maintenance plan for all passive park facilities.
- Develop electronic MMS for operation's tasks and special projects. Develop and host training and safety programs.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services	\$ 2,576,156	\$ 2,708,400	\$ 2,913,500
Contributions & Donations	543	-	-
Miscellaneous Revenue	118,696	27,400	119,800
TOTAL	\$ 2,695,395	\$ 2,735,800	\$ 3,033,300

EXPENDITURES

Pers Svcs & EE Benefits	\$ 5,143,181	\$ 5,190,100	\$ 6,034,400
Purch/Contr Services	1,544,666	1,832,500	1,953,800
Supplies	865,240	1,158,400	1,196,100
Capital Outlays	31,920	9,700	599,000
Interfund/Dept Charges	202,000	184,300	159,700
TOTAL	\$ 7,787,007	\$ 8,375,000	\$ 9,943,000

Budget Summary | Library

Department Description and Information

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

Mission

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

Goals and Objectives

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

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

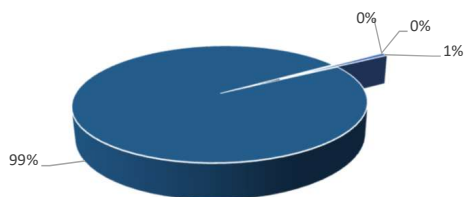
Goal #2: Continue to develop programs and collections to meet the growing needs of a diverse community.

- Expand all electronics collections to continue to provide information in a variety of subjects and formats.
- Expand programs and services for patrons with special needs.
- Expand instruction for adults on computer skills.

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

- Continue to develop and maintain a training program that increases staff knowledge of electronic devices, databases, and materials.
- Support staff in taking advantage of opportunities for continuing education and professional development.
- Develop new methods for staff to share ideas for improvements to services and workflow.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

EXPENDITURES

Purch/Contr Services
Supplies
Interfund/Dept Charges
Other Costs

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Purch/Contr Services	\$ 5,064	\$ 1,800	\$ 1,800
Supplies	3,996	5,900	3,800
Interfund/Dept Charges	33,500	56,500	45,900
Other Costs	5,018,500	5,072,000	5,372,600
TOTAL	\$ 5,061,060	\$ 5,136,200	\$ 5,424,100

Budget Summary | Natural Resources Conservation Services

Department Description and Information

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

Mission

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

Goals and Objectives

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

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

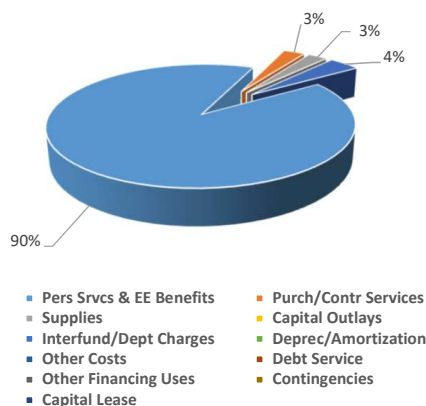
Goal #2: Encourage installation of resource management systems on all agricultural and forest land. Work with the Georgia Soil & Water Conservation Commission to identify flood control dams that could most effectively be modified for municipal water supply.

- Provide technical assistance for federal cost-share assistance to landowners for installing conservation practices.
- Reduce ag-related nutrient loading in groundwater and surface water.
- Work with poultry producers and poultry companies to increase the adoption of nutrient management plans.

Goal #3: Inform and educate our citizens of the need for natural resource conservation.

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

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Pers Srvcs & EE Benefits
Purch/Contr Services
Supplies
Interfund/Dept Charges
TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
\$	93,583	\$ 92,100	\$ 95,400
	843	3,000	3,000
	445	2,700	2,700
	2,700	9,000	4,300
\$	97,571	\$ 106,800	\$ 105,400

Budget Summary | Extension Service

Department Description and Information

Mission

The mission of the Forsyth County Cooperative Extension Office is to provide lifelong learning to the people of Forsyth County through unbiased, research-based education in agriculture, the environment, youth, and families.

Goals and Objectives

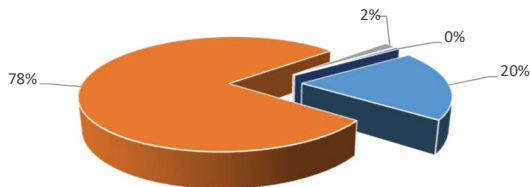
Goal #1: Improve the quality of life for county residents through enhancing family health, economic and cultural well-being, and community building.

- Provide education about food nutrition and health, food safety and preservation through programs, demonstrations and partnerships with local companies and agencies.
- Enhance economic well-being for individuals and families through education about saving money, budgeting, spending wisely, and building credit worthiness.

Goal #2: Build capacity for local food production while protecting and sustaining natural resources. Provide educational opportunities for residents to learn about agriculture and horticulture topics.

- Assist commercial farmers, growers, and home gardeners through educational programs, demonstrations, technical assistance, including site visits and consultations.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Purch/Contr Services
- Supplies
- Capital Outlays
- Interfund/Dept Charges
- Deprec/Amortization
- Other Costs
- Debt Service
- Other Financing Uses
- Contingencies
- Capital Lease

EXPENDITURES

Pers Svcs & EE Benefits
Purch/Contr Services
Supplies
Interfund/Dept Charges
TOTAL

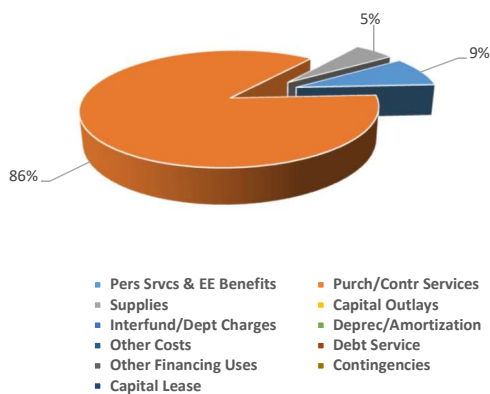
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 46,024	\$ 34,800	\$ 32,000
Purch/Contr Services	49,229	125,000	128,400
Supplies	2,146	2,200	2,600
Interfund/Dept Charges	5,100	800	800
TOTAL	\$ 102,498	\$ 162,800	\$ 163,800

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.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Other Financing Sources

TOTAL

EXPENDITURES

Pers Srvcs & EE Benefits

Purch/Contr Services

Supplies

Interfund/Dept Charges

TOTAL

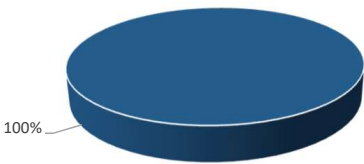
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Other Financing Sources	\$ 246,782	\$ 50,000	\$ 150,000
TOTAL	\$ 246,782	\$ 50,000	\$ 150,000
EXPENDITURES			
Pers Srvcs & EE Benefits	\$ 1,456	\$ 800	\$ 1,600
Purch/Contr Services	5,796	15,300	16,000
Supplies	940	600	1,000
Interfund/Dept Charges	900	1,400	-
TOTAL	\$ 9,092	\$ 18,100	\$ 18,600

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.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES
EXPENDITURES
Other Costs
TOTAL

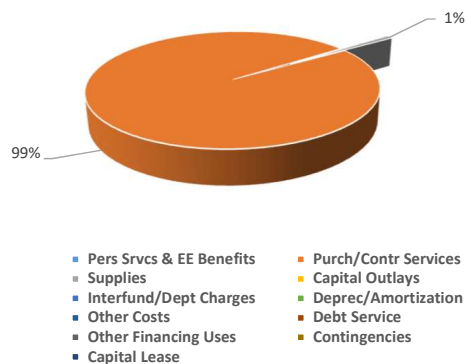
2015			2016		2017	
ACTUAL			ADOPTED		ADOPTED	
			BUDGET		BUDGET	
\$	210,833	#	\$	215,000	\$	224,800
\$	210,833		\$	215,000	\$	224,800

Budget Summary | Office Services

Department Description and Information

The county's mailroom and copy center.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Purch/Contr Services
Supplies
Capital Outlays
TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Purch/Contr Services	\$ 377,581	\$ 470,000	\$ 470,000
Supplies	3,930	4,000	4,000
Capital Outlays	3,595	-	-
TOTAL	\$ 385,105	\$ 474,000	\$ 474,000

Budget Summary | Public Health Administration

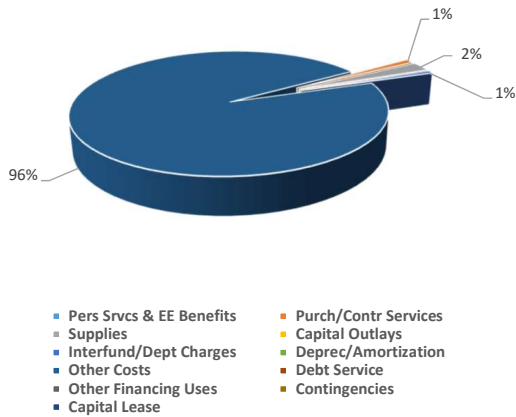
Department Description and Information

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

Mission

As a part of the Georgia Department of Public Health our mission is to help in preventing disease, injury and disability; promoting health and well-being; and preparing for and responding to disasters from a health perspective.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Miscellaneous Revenue

TOTAL

EXPENDITURES

Purch/Contr Services

Supplies

Capital Outlays

Interfund/Dept Charges

Other Costs

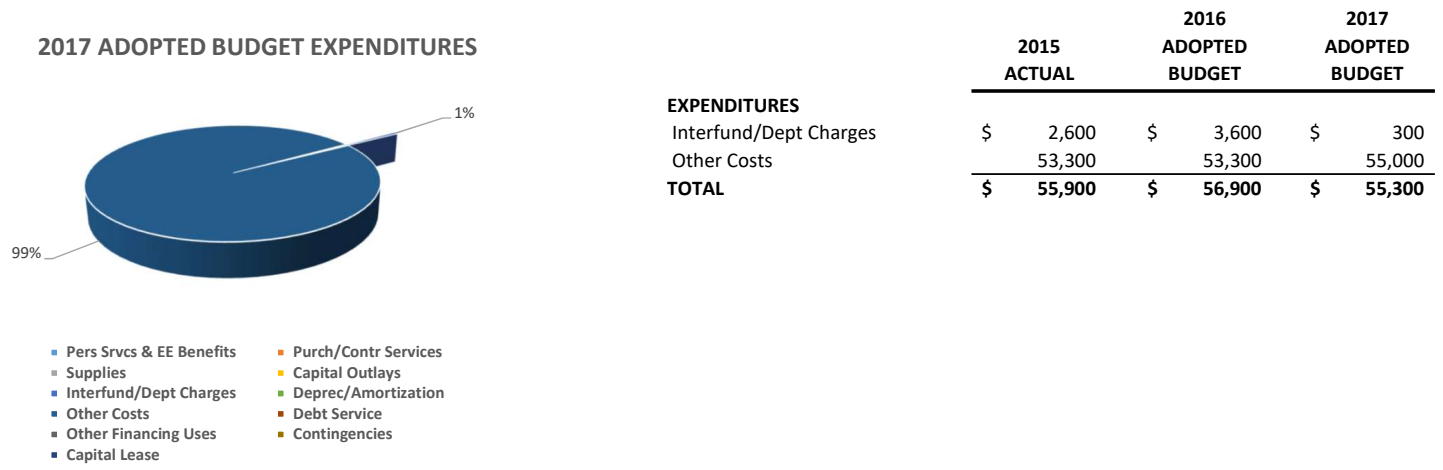
TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Miscellaneous Revenue	\$ 791	\$ 4,900	\$ 800
TOTAL	\$ 791	\$ 4,900	\$ 800
EXPENDITURES			
Purch/Contr Services	\$ 1,151	\$ 5,300	\$ 1,500
Supplies	2,969	7,100	3,600
Capital Outlays	29,599	-	-
Interfund/Dept Charges	4,800	8,000	1,000
Other Costs	144,000	# 144,000	144,000
TOTAL	\$ 182,518	\$ 164,400	\$ 150,100

Budget Summary | Mental Health Administration

Department Description and Information

The Forsyth County Mental Health facility is affiliated with Avita Community Partners. Avita Community Partners is a resource for individuals and families in northeast Georgia experiencing the disabling effects of mental illness, developmental disabilities, and addictive diseases. Our goal is to assist in the development of safe, stable, meaningful lives for all.

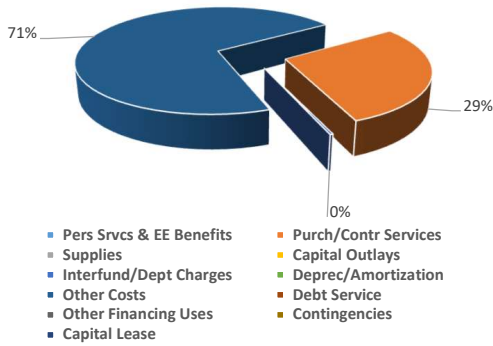


Budget Summary | Public Welfare Administration

Department Description and Information

The Division of Family and Children Services (DFCS) is responsible for welfare and employment support, protecting children, foster care and other services to strengthen families.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Other Financing Sources

TOTAL

EXPENDITURES

Purch/Contr Services

Interfund/Dept Charges

Other Costs

TOTAL

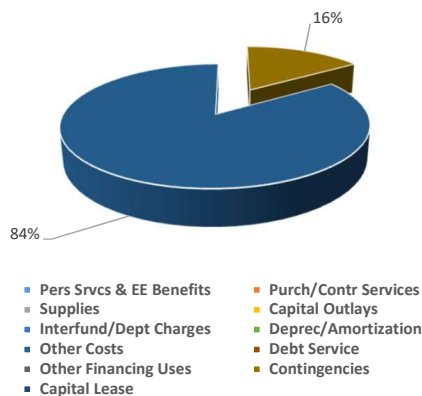
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Other Financing Sources	\$ 16,322	\$ -	\$ -
TOTAL	\$ 16,322	\$ -	\$ -
Purch/Contr Services	\$ 46,845	\$ 52,000	\$ 52,000
Interfund/Dept Charges	3,400	7,900	500
Other Costs	61,866 #	53,000	130,000
TOTAL	\$ 112,111	\$ 112,900	\$ 182,500

Budget Summary | Non-Profit Funding

Department Description and Information

This cost center accounts for the non-profit organizations that the county provides funding to for Juveniles and Social Service Agencies.

2017 ADOPTED BUDGET EXPENDITURES



EXPENDITURES

Other Costs
Contingencies
TOTAL

	2015 ACTUAL		2016 ADOPTED BUDGET		2017 ADOPTED BUDGET
Other Costs	\$ 379,329	#	\$ 382,000	\$	367,200
Contingencies	-		-		67,800
TOTAL	\$ 379,329		\$ 382,000	\$	435,000

Budget Summary | Economic Development

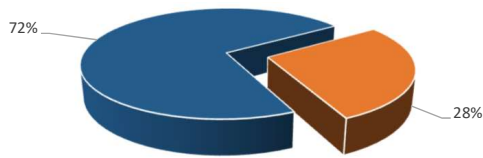
Department Description and Information

Forsyth County is dedicated to building a strong, sustainable economy for the long term future by assisting existing businesses and recruiting new businesses that will make long term investments in our future. Our efforts are on behalf of everyone who has an economic interest in our community because we are the voice for business for anyone who does business in Cumming and Forsyth County, Georgia.

Mission

Our mission is to be the voice of business, provide leadership, information and solutions to foster a strong economic environment and a superior quality of life in Cumming and Forsyth County.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

EXPENDITURES

Purch/Contr Services
Other Costs

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Purch/Contr Services	\$ 12,630	\$ 40,000	\$ 40,000
Other Costs	85,000	95,000	105,000
TOTAL	\$ 97,630	\$ 135,000	\$ 145,000



2017

Special Revenue Funds

Special Revenue Funds Revenue and Expenditure Detail by Fund

Fund 20500 - Law Library
Fund 21000 - DA Drug Seizure
Fund 21100 - Sheriff Drug Seizure - Administration
Fund 21200 - Drug Abuse Treatment & Education (DATE) Fund
Fund 21500 - Emergency 911 Fund
Fund 21600 - Jail Fund
Fund 23000 - Victim's Witness Assistance Program
Fund 23100 - Juvenile Court Supervision
Fund 23400 - Local Insurance Premium Tax Fund
 23431200 - Roads & Bridges
 23431270 - Traffic Engineering
 23431320 - Storm Water
 23431575 - General Engineering
Fund 25000 - Grant Fund
Fund 27000 - Fire Fund
Fund 27500 - Hotel/Motel Tax

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



Budget Summary | Law Library

Department Description and Information

The Forsyth County Law Library serves as a resource to support the legal research needs of the Forsyth County Judiciary, attorneys, paralegals, Pro Se Litigants, and the general public.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES

Fines & Forfeitures
Other Financing Sources

TOTAL

EXPENDITURES

Pers Svcs & EE Benefits
Purch/Contr Services
Supplies
Interfund/Dept Charges

TOTAL

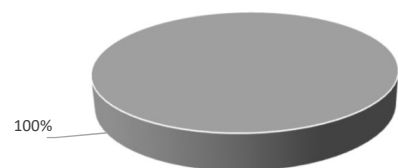
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Fines & Forfeitures	\$ 102,285	\$ 97,000	\$ 97,000
Other Financing Sources	-	8,000	4,400
TOTAL	\$ 102,285	\$ 105,000	\$ 101,400
EXPENDITURES			
Pers Svcs & EE Benefits	\$ 21,964	\$ 21,600	\$ 21,600
Purch/Contr Services	1,428	-	-
Supplies	77,228	75,400	75,400
Interfund/Dept Charges	2,500	8,000	4,400
TOTAL	\$ 103,119	\$ 105,000	\$ 101,400

Budget Summary | DA Seizure

Department Description and Information

Funds received from forfeitures through the court.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES

Fines & Forfeitures

TOTAL

EXPENDITURES

Supplies

TOTAL

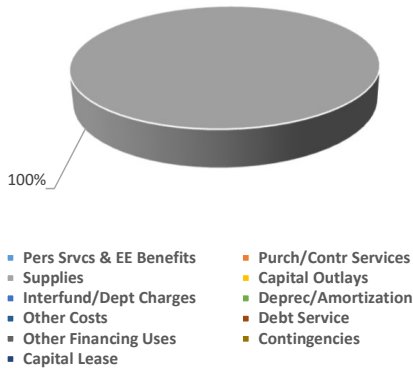
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Fines & Forfeitures	\$ 3,639	\$ 1,000	\$ 3,600
TOTAL	\$ 3,639	\$ 1,000	\$ 3,600
EXPENDITURES			
Supplies	\$ 4,493	\$ 1,000	\$ 3,600
TOTAL	\$ 4,493	\$ 1,000	\$ 3,600

Budget Summary | Sheriff Drug Seizure - Administration

Department Description and Information

The U.S. Department of Justice through the Equitable Sharing Program provides local law enforcement agencies with money seized in drug investigations in exchange for their deputies serving on federal anti-drug and terrorism task forces.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Investment Income
Fines & Forfeitures
Contributions & Donations

TOTAL

EXPENDITURES

Supplies
Capital Outlays

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Investment Income	\$ 993	\$ 550,000	\$ 550,000
Fines & Forfeitures	268,729	-	-
Contributions & Donations	1,475	1,000	1,000
TOTAL	\$ 271,198	\$ 551,000	\$ 551,000
Supplies	\$ 39,475	\$ 551,000	\$ 551,000
Capital Outlays	137,816	-	-
TOTAL	\$ 177,291	\$ 551,000	\$ 551,000

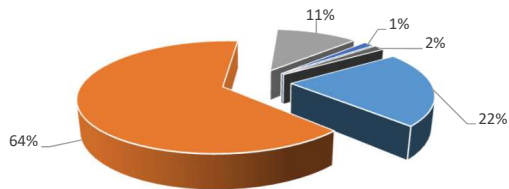
Budget Summary | Drug Abuse Treatment & Education (D.A.T.E.)

Department Description and Information

Mission

The mission of the Forsyth County Drug Court Program is to enhance public safety by providing a judicially supervised regimen of treatment and innovative case management to substance abuse offenders with the goal of returning sober, law-abiding citizens to the community, and thereby closing the “revolving door” to the criminal justice system.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ 272,564	\$ -	\$ -
Fines & Forfeitures	253,601	512,000	537,000
Investment Income	748	-	-
Miscellaneous Revenue	4,871	16,000	13,000
Other Financing Sources	-	294,400	130,000
TOTAL	\$ 531,784	\$ 822,400	\$ 680,000

EXPENDITURES

Pers Svcs & EE Benefits	\$ 60,128	\$ 132,200	\$ 148,600
Purch/Contr Services	344,045	472,700	434,400
Supplies	43,086	82,580	77,200
Capital Outlays	289	-	-
Interfund/Dept Charges	2,262	100	9,800
Contingencies	-	134,820	10,000
TOTAL	\$ 449,811	\$ 822,400	\$ 680,000

Budget Summary | 911 Center

Department Description and Information

Mission

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

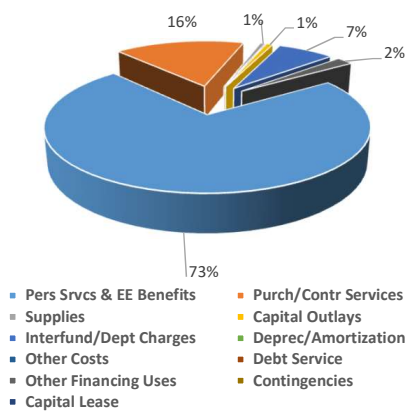
Goal #1: Maintain or exceed current staff retention levels.

- Continue to provide training opportunities for all communications officers.
- Continue providing structured and consistent training.

Goal #2: Implement computerized version of medical pre-arrival instructions.

- Train and certify all communication officers and qualified staff.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Intergovern Revenues	\$ 5,050	\$ -	\$ -
Charges for Services	4,056,881	3,214,600	4,365,000
Investment Income	1,140	-	-
Miscellaneous Revenue	863	-	-
Other Financing Sources	-	742,600	-
TOTAL	\$ 4,063,934	\$ 3,957,200	\$ 4,365,000

EXPENDITURES

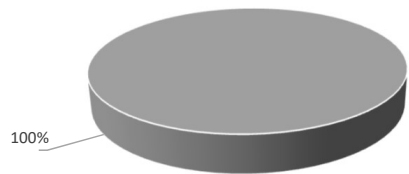
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 2,920,132	\$ 2,924,200	\$ 3,174,900
Purch/Contr Services	522,911	708,300	724,400
Supplies	28,235	26,500	28,500
Capital Outlays	446,622	2,000	34,700
Interfund/Dept Charges	287,808	246,200	311,500
Contingencies	-	50,000	91,000
TOTAL	\$ 4,205,708	\$ 3,957,200	\$ 4,365,000

Budget Summary | Jail Fund

Department Description and Information

Funds received from forfeitures through the court.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES

Fines & Forfeitures
Investment Income
Other Financing Sources

TOTAL

EXPENDITURES

Purch/Contr Services
Supplies
Capital Outlays

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
\$ 255,216	\$ -	\$ 230,000	
603	-	-	
1,004,408	-	-	
\$ 1,260,227	\$ -	\$ 230,000	
\$ 999,228	\$ -	\$ -	
-	-	230,000	
12,466	-	-	
\$ 1,011,694	\$ -	\$ 230,000	

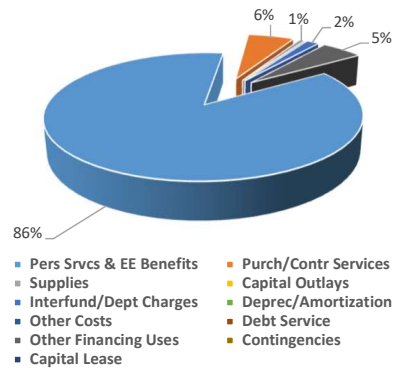
Budget Summary | Victim's Witness Assistance Program

Department Description and Information

Mission

Victim advocates will offer the best possible services to citizens who fall victim to crime in Forsyth County by providing comprehensive services which remove barriers, strengthen victims and their families, and foster a healthy transition from victim to survivor.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Fines & Forfeitures	\$ 123,315	\$ 110,000	\$ 110,000
Other Financing Srcs	119,994	267,400	311,900
TOTAL	\$ 243,309	\$ 377,400	\$ 421,900

EXPENDITURES

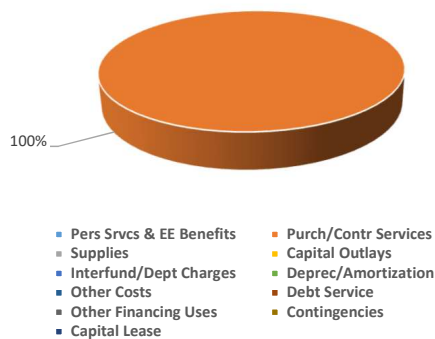
Pers Svcs & EE Benefits	\$ 187,282	\$ 318,100	\$ 364,200
Purch/Contr Services	19,706	26,100	25,100
Supplies	3,124	3,300	3,100
Capital Outlays	2,132	3,000	-
Interfund/Dept Charges	5,600	9,100	6,800
Other Financing Uses	17,800	17,800	22,700
TOTAL	\$ 235,644	\$ 377,400	\$ 421,900

Budget Summary | Juvenile Court Supervision

Department Description and Information

Fees collected from Juvenile Court for designated purposes.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Fines & Forfeitures
Investment Income
Other Financing Sources

TOTAL

EXPENDITURES

Purch/Contr Services
Contingencies

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Fines & Forfeitures	\$ 18,151	\$ 31,000	\$ 28,000
Investment Income	36	-	-
Other Financing Sources	-	47,000	-
TOTAL	\$ 18,187	\$ 78,000	\$ 28,000
EXPENDITURES			
Purch/Contr Services	\$ 19,975	\$ 20,400	\$ 28,000
Contingencies	-	57,600	-
TOTAL	\$ 19,975	\$ 78,000	\$ 28,000

Budget Summary | Local Insurance Premium Tax Fund

Roads & Bridges

Department Description and Information:

The Roads and Bridges Division provides for the repairs and maintenance of existing county roads and storm structures promptly, efficiently and economically using well-planned activities, proper equipment, and skilled and dedicated employees.

Mission

The Roads and Bridges Division is committed to serving the residents and visitors of the county to the best of our ability and resources. Our primary goal from all of Roads and Bridges employees is to keep the roads of Forsyth County safe and drivable for all who travel upon them and the right-of-ways maintained and free of safety hazards to pedestrians.

Goals and Objectives

Goal #1: Paving, patching/milling, shoulder building of nearly over 1,112 paved roads throughout the county. This number has increased as the county's development grows.

- Paving - Pave the roads on the yearly resurfacing list provided by the Engineering Department of the county roads that have been chosen for new pavement and roads that through inspection, are determined in need of resurfacing.
- Patching / milling- The deep-patching operations are completed in conjunction with county resurfacing contracts. The patching / milling crew completes approximately 30 to 60 miles of roadway each year in conjunction with the resurfacing contract. The county is responsible for making the deep-patching repairs before the contractor comes along to add the final top coat. The patching crew also works with other departments to minimize the cost to the county for repairs for those departments.
- Shoulder building - Once the patching and resurfacing are complete, the shoulders of those roads are brought back up to the county standards for road shoulders.

Goal #2: Drainage and maintenance of gravel roads and sidewalks.

- Drainage - Maintain, repair and install storm structures and piping throughout the county as needed. These repairs and installations are cross drains, side drains, storm drain structures and drainage ditches in residential neighborhoods and county roads.
- Scrape/gravel - The County still has over 33 miles of non-paved roads that are county maintained. These are where the road needs scraping or additional gravel added for safe travel. Each of these roads are also treated with calcium chloride on yearly basis for dust control.
- Sidewalks - Repair and replace sidewalks within the county right-of-way that have been determined to be a safety hazard to pedestrians.

Goal #3: Mowing, herbicide spraying, tree removal and chipping. Managing the growth of weeds, brush, and low hugging roadside tree limbs occurring in the road right-of-way is one of our main priorities. Our goal is to clear any of the county right-of-ways for a clear site of warning signs, other traffic, pedestrians and increase sight distance.

- Mowing - Mow all the right-of-ways at least three times a year or as needed. The primary purpose of vegetative coverage on the roadsides is to maintain erosion. With high fuel prices and herbicide costs, we must use our resources more efficiently than ever. Our mowing season normally begins in April and continues through December weather and budgetary constraints permitting.
- Herbicide spraying - Maintain vegetation control for all guardrails, hydrants, road signs, bridges and drainage structures annually. Chemical herbicide is the most effective and least costly way to control weeds.
- Tree removal / chipping - All trees along the right-of-way as they grow and mature need to have their branches pruned and trimmed to keep an open line of sight. Also with any heavy winds, ice or snow, the branches of these trees may snap and need to be removed from the right-of-way and drainage ditches. Remove trees as needed to prevent root intrusion at drainage pipes, sidewalks and roadways. Continue with our Christmas tree chipping program at the beginning of every year.

Budget Summary | Local Insurance Premium Tax Fund

Traffic Engineering

Department Description and Information

The Traffic Engineering Division will provide safe and efficient movement of traffic on all county maintained roads through the optimal use and maintenance of the most appropriate traffic control devices or equipment.

Mission

It is the goal of the division to maximize use of the resources while streamlining the procedures providing for the safe and efficient movement of traffic. Responding quickly, by providing 24-hour on-call service for repair of all county maintained traffic signals and existing signs, will allow the division to productively process customer needs.

Goals and Objectives

Goal #1: Review operation of all county maintained traffic signals in order to provide optimum operation.

- Complete semi-annual maintenance on 64 county maintained traffic signals.
- Complete annual timing review and modify as needed.
- Continue to replace remaining incandescent bulbs with L.E.D.'s until they are all replaced.

Goal #2: Provide maintenance and installation for approximately 1,400 signs per year.

- Complete twenty-seven work orders per week for sign installation and/or maintenance.
- Complete work orders for sign installations within one week of utility location being marked.
- Continue Stop and Yield sign upgrade to diamond grade reflective sheeting.

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

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

Storm Water Management

Department Description and Information

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, fish and wildlife habitat within the county and in downstream receiving waters; and complying with and the enforcement of the Federal Clean Water Act through the state of Georgia's NPDES permits.

Goals and Objectives

Goal #1: Revise and amend the Forsyth County Addendum to the Georgia Storm Water Management Manual to incorporate and comply with state and district mandates.

- Work with consultant and staff to identify areas within the addendum that need to be amended or updated.
- Complete the addendum and began incorporating the changes into the Division.

Goal #2: Incorporate the use of citations in the Stormwater Division.

- Work with Code Enforcement on procedural practices to mold the E&S citation process.
- Meet with the Magistrate Court to establish correct policies and procedures with court appearances.
- Write a division policy based upon the information gathered in the first two objectives.

Goal #3: Certify the 5 Soil Erosion Inspector's as Georgia Soil Water Conservation Commission Level II Plan Reviewers.

- Provide soil erosion staff with better expertise in plan review to strengthen their ability with plan enforcement in the field.

Budget Summary | 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 contracts and notices to proceed. Hold pre-construction meeting with contractor.
- Oversee and complete projects within awarded contract deadline.

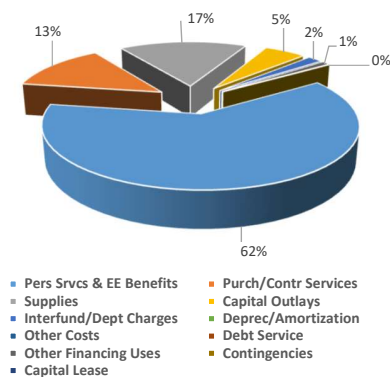
Goal #2: Negotiate and acquire approximately 600 parcels for Transportation Bond projects and SPLOST projects.

- Research and review right-of-way plans for accuracy. Notify and request donations from property owners. Negotiate in good faith.
- Meet and negotiate acquisitions of required right-of-way and/or easements with property owners. Support legal staff with closings and maintain accurate records of acquisitions.
- Acquire rights and lands as needed to assure the success of bond and SPLOST transportation projects and to facilitate public needs, both present and future.

Goal #3: Provide top quality, professional, effective and timely customer service to all citizens of Forsyth County and county personnel.

- Provide assistance answering questions and addressing issues related to bond and SPLOST projects, 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 bond and SPLOST related projects, commercial and/or residential development.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Taxes	\$ 8,926,052	\$ 8,200,000	\$ 8,900,000
Licenses & Permits	58,530	8,800	-
Intergovern Revenues	150,717	-	-
Charges for Services	2,539	-	-
Fines & Forfeitures	235,891	-	-
Investment Income	3,403	-	-
Miscellaneous Revenue	40,184	1,500	1,500
Other Financing Sources	(119,770)	674,700	928,700
TOTAL	\$ 9,297,546	\$ 8,885,000	\$ 9,830,200

EXPENDITURES

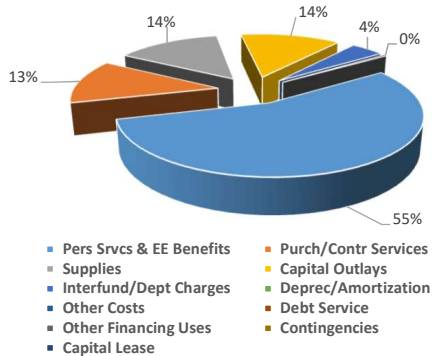
Pers Svcs & EE Benefits	\$ 5,496,673	\$ 5,545,900	\$ 6,093,100
Purch/Contr Services	1,246,831	1,212,700	1,293,600
Supplies	1,448,156	1,700,300	1,631,600
Capital Outlays	64,297	20,000	527,000
Interfund/Dept Charges	163,000	201,200	183,800
Other Financing Uses	-	204,900	97,400
Contingencies	-	-	3,700
TOTAL	\$ 8,418,956	\$ 8,885,000	\$ 9,830,200

Budget Summary | Grant Fund

Department Description and Information

The Grants Administrator oversees the county-wide 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.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Intergovern Revenues	\$ 8,836,348	\$ 2,052,500	\$ 1,462,000
Charges for Services	36,883	38,400	38,400
Contributions & Donations	45,477	35,000	40,000
Miscellaneous Revenue	-	-	986,600
Other Financing Sources	520,002	834,100	-
TOTAL	\$ 9,438,709	\$ 2,960,000	\$ 2,527,000

EXPENDITURES

Pers Svcs & EE Benefits	\$ 1,256,250	\$ 1,285,800	\$ 1,397,000
Purch/Contr Services	414,286	1,106,200	316,900
Supplies	1,899,199	412,700	351,800
Capital Outlays	3,561,740	6,400	340,500
Interfund/Dept Charges	121,150	139,400	111,300
Other Financing Uses	9,450	9,500	9,500
TOTAL	\$ 7,262,074	\$ 2,960,000	\$ 2,527,000

Budget Summary | Fire Department and Emergency Management Agency

Department Description and Information

Mission

The mission of the Forsyth County Fire Department is to protect the lives of the citizens of Forsyth County and their property from the ravages of fire and other emergencies, both nature 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 five prevention activities.

- Educate the public with fire prevention programs including station tours and school programs.

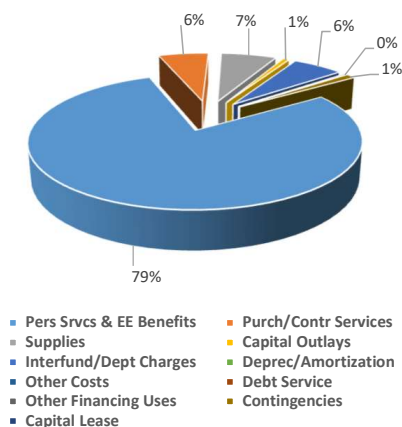
Goal #2: Mitigate hazards by handling all services in a professional manner. Encourage and support employee development, enhancing proficiency and professionalism.

- Continue to reduce response time in emergency situations.

Goal #3: Provide the highest quality of services in a professional manner. Encourage and support employee development, enhancing proficiency and professionalism.

- Provide the citizens of Forsyth County with the most knowledge and equipped personnel to handle an emergency/patient aid/ fire call in a timely and professionally manner.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Taxes	\$ 18,357,228	\$ 19,663,203	\$ 21,137,869
Licenses & Permits	196,048	109,800	192,000
Intergovern Revenues	25,081	-	-
Charges for Services	(521,103)	(448,600)	(536,400)
Investment Income	21,354	29,000	30,000
Contributions & Donations	163,487	2,200	2,700
Miscellaneous Revenue	30,973	37,000	39,000
Other Financing Sources	2,820	1,312,997	-
TOTAL	\$ 18,275,888	\$ 20,705,600	\$ 20,865,169

EXPENDITURES

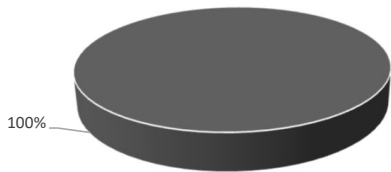
Pers Srvcs & EE Benefits	\$ 14,676,803	\$ 15,011,600	\$ 16,480,950
Purch/Contr Services	733,665	1,134,000	1,263,900
Supplies	1,202,645	1,584,000	1,405,200
Capital Outlays	780,900	1,302,400	155,800
Interfund/Dept Charges	1,671,983	1,620,900	1,277,700
Other Costs	4,947	-	-
Other Financing Uses	-	-	52,700
Contingencies	52,653	52,700	228,919
TOTAL	\$ 19,123,597	\$ 20,705,600	\$ 20,865,169

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.

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES

Hotel/Motel Tax

TOTAL

EXPENDITURES

Other Financing Uses

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Hotel/Motel Tax	\$ 464,829	\$ 480,000	\$ 464,800
TOTAL	\$ 464,829	\$ 480,000	\$ 464,800
EXPENDITURES			
Other Financing Uses	\$ 454,654	\$ 480,000	\$ 464,800
TOTAL	\$ 454,654	\$ 480,000	\$ 464,800



2017

Capital Outlay Fund

Capital Outlay Fund Revenue and Expenditure Detail by Fund

Fund 35000 - Capital Outlay

The Capital Outlay Fund is accounts for all financial resources to be used for the acquisition and construction of major capital projects.

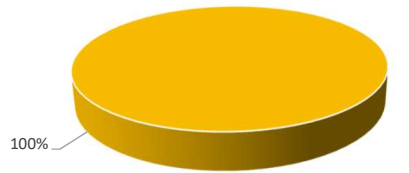


Budget Summary | Capital Outlay

Department Description and Information

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

2017 ADOPTED BUDGET EXPENDITURES



- Pers Svcs & EE Benefits
- Supplies
- Interfund/Dept Charges
- Other Costs
- Other Financing Uses
- Capital Lease
- Purch/Contr Services
- Capital Outlays
- Deprec/Amortization
- Debt Service
- Contingencies

REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Investment Income	\$ 28,143	\$ -	\$ -
Contributions & Donations	596,700	17,700	-
Miscellaneous Revenue	45,305	-	-
Other Financing Sources	16,836,081	11,690,434	3,330,000
TOTAL	\$ 17,506,230	\$ 11,708,134	\$ 3,330,000

EXPENDITURES

Purch/Contr Services	\$ -	\$ 287,800	\$ -
Supplies	-	89,300	-
Capital Outlays	14,642,597	9,682,285	3,330,000
Other Financing Uses	130,652	-	-
TOTAL	\$ 14,773,249	\$ 10,059,385	\$ 3,330,000



2017

Debt Service Fund

Debt Service Funds Revenue and Expenditure Detail by Fund

Fund 41000 - GO Bonds

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

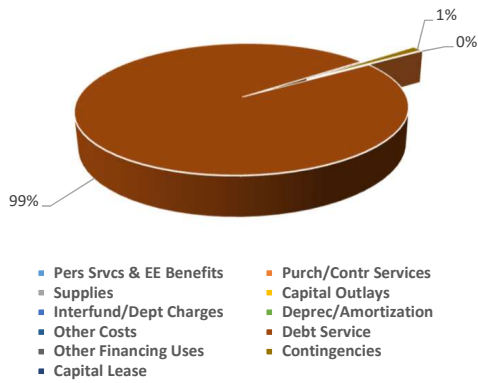


Budget Summary | GO Bonds

Department Description and Information

Bonds that are secured by the full faith and credit of the issuing body and generally are considered to be payable from taxes and other general revenues.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Taxes
Charges for Services
Investment Income
Other Financing Sources

TOTAL

EXPENDITURES

Purch/Contr Services
Debt Service
Contingencies

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Taxes	\$ 8,574,434	\$ 13,985,042	\$ 15,837,532
Charges for Services	(337,988)	(263,100)	(300,000)
Investment Income	23,271	20,000	25,000
Other Financing Sources	74,202,119	1,151,973	-
TOTAL	\$ 82,461,835	\$ 14,893,915	\$ 15,562,532
Purch/Contr Services	\$ 3,030	\$ 5,000	\$ 5,000
Debt Service	85,253,232	14,888,915	15,363,731
Contingencies	-	-	193,801
TOTAL	\$ 85,256,262	\$ 14,893,915	\$ 15,562,532



2017

Enterprise Funds

Enterprise Funds Revenue and Expenditure Detail by Fund

Fund 50500 - Water & Sewer

50533335 - Waste Water Treatment

50533336 - Water-Sewer

50533410 - General Operations

50533411 - Commercial Services

50533412 - Water Engineering

50533413 - Water-Meter Services

50533420 - Water Services

50533430 - Water Treatment

50533440 - Water Maintenance

Fund 54000 - Recycling & Solid Waste

54034510 - Recycling & Solid Waste

Enterprise Funds are a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.



Budget Summary | Water & Sewer

Water & Sewer – Waste Water Treatment

Department Description and Information

Mission

The mission of Water and Sewer Waste Water Treatment is to protect the environment by complying with all state and federal regulations governing the operation of all Forsyth County water reclamation facilities.

Goals and Objectives

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

- Create the program.
- Submit the program the EPD.
- Implement the program.

Goal #2: Win at least one plant of the year award.

- Submit the plant for inspection.
- Prepare for the plant of the year inspection such that we meet the 93% requirement.
- Keep the plants and all paperwork in an orderly condition at all times.

Water & Sewer – Commercial Services

Department Description and Information

Mission

The mission of the Water and Sewer Department – Commercial Services 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.

Budget Summary | Water & Sewer

Water & Sewer – Water Treatment Facility

Department Description and Information

Mission

The mission of the Water and Sewer Water Treatment Facility is to provide an adequate supply of drinking water that meets or exceeds the requirements set forth by the Georgia EPD and the US Clean Water Act.

Goals and Objectives

Goal #1: Reduce the number of water quality complaints.

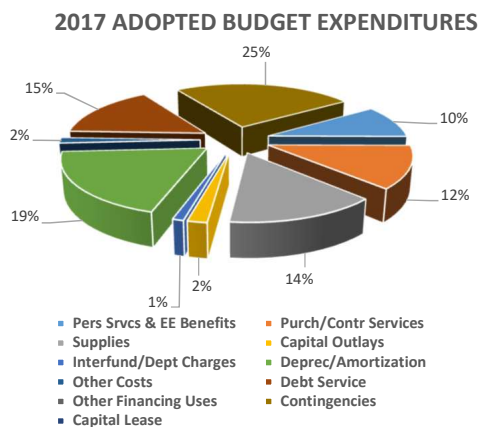
- Produce the best quality water so the customers have no need to complain.

Goal #2: Reduce the amount of lost water between the raw water and finished water.

- Assure all meters are calibrated properly and timely.
- Keep the plant in optimum operating condition so no water is wasted with unnecessary 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.



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Licenses & Permits	\$ 166,810	\$ 150,000	\$ 175,000
Intergovern Revenues	49,191	31,500	31,500
Charges for Services	54,344,769	55,003,800	60,143,000
Investment Income	173,070	140,000	120,000
Contributions & Donations	23,610,375	10,150,000	20,250,000
Miscellaneous Revenue	181,523	289,600	192,000
Other Financing Sources	52,850	-	-
TOTAL	\$ 78,578,588	\$ 65,764,900	\$ 80,911,500

EXPENDITURES

Pers Srvcs & EE Benefits	\$ 6,286,291	\$ 6,972,400	\$ 7,757,100
Purch/Contr Services	6,581,268	8,590,400	9,951,700
Supplies	9,908,113	10,847,700	11,669,900
Capital Outlays	7,462	1,547,900	1,511,500
Interfund/Dept Charges	701,883	757,800	847,800
Deprec/Amortization	11,111,499	19,100,000	15,600,000
Other Costs	(2,719)	800,000	1,275,000
Debt Service	6,340,199	14,335,100	12,432,000
Other Financing Uses	4,298	-	-
Contingencies	(39,527)	2,813,600	19,866,500
TOTAL	\$ 40,898,770	\$ 65,764,900	\$ 80,911,500

Budget Summary | Recycling & Solid Waste

Department Description and Information

Mission

The mission of the Forsyth County Recycling and Solid Waste Department is to manage the county's solid waste in an environmentally sound, cost effective, socially responsible and safe manner in accordance with the vision of the Forsyth County Solid Waste Plan.

Goals and Objectives

Goal #1: Maintain an active/good standing Keep America Beautiful Affiliate program in Forsyth County as described in the Memorandum of Agreement (MOA) between Keep Forsyth County Beautiful Inc. and the Recycling and Solid Waste Department that addresses the four core areas of an affiliate in Georgia - recycling and waste reduction, litter, beautification, and greening and water.

- Conduct quality affiliate programs that meet the requirements of national and state awards. Submit a minimum of 3 award applications.
- Continue to develop the Adopt-A-Stream advisory panel and meet quarterly to give guidance to the Adopt-A-Stream program.
- Conduct a full review of the Green School Recognition Program and make necessary changes to keep fresh and relevant for next school year.

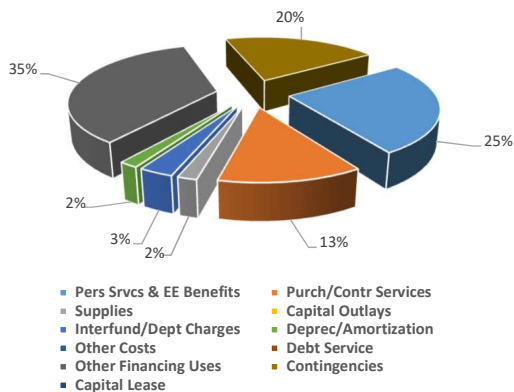
Goal #2: Decrease the amount of litter on roadways in Forsyth County.

- Continue to coordinate the removal of litter using the litter hot line as a tool to target bad areas.
- Continue to supplement litter removal on an as needed basis through the use of budgeted county funds and a private litter removal contract.
- Continue to strengthen partnerships and coordinated efforts for litter removal by conducting quarterly meetings of all stakeholders in the fight against litter.

Goal #3: Be a resource for citizens seeking recycling solid waste information.

- Provide accurate up to date information in the form of signs, handouts and the web.
- Continue to grow and develop a recycling education volunteer team by working with Master Naturalist from Forsyth County Extension.
- Track number and type of questions asked by phone, web, center customers and walk-ins to the office in order to quantify the type of information and the number of citizens who use the information we provide.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services
Investment Income
Miscellaneous Revenue
Other Financing Sources

TOTAL

EXPENDITURES

Pers Svcs & EE Benefits
Purch/Contr Services
Supplies
Capital Outlays
Interfund/Dept Charges
Deprec/Amortization
Other Financing Uses
Contingencies

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Charges for Services	\$ 2,079,947	\$ 1,964,300	\$ 2,142,000
Investment Income	5,962	2,500	6,000
Miscellaneous Revenue	-	200	-
Other Financing Sources	1,339	-	-
TOTAL	\$ 2,087,248	\$ 1,967,000	\$ 2,148,000
EXPENDITURES			
Pers Svcs & EE Benefits	\$ 523,207	\$ 540,700	\$ 547,900
Purch/Contr Services	221,655	169,600	270,900
Supplies	28,015	37,400	36,600
Capital Outlays	-	12,400	-
Interfund/Dept Charges	70,000	66,300	65,200
Deprec/Amortization	35,424	-	36,000
Other Financing Uses	500,000	500,000	750,000
Contingencies	(812)	640,600	441,400
TOTAL	\$ 1,377,489	\$ 1,967,000	\$ 2,148,000



2017

Internal Service Funds

Internal Service Funds Revenue and Expenditure Detail by Fund

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

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.



Budget Summary | Risk Management

Department Description and Information

Mission

Forsyth County Risk Management strives to achieve an appropriate balance between realizing the county's opportunity for gains that are set forth and adopted by the Elected Officials and Constitutional Officers of the county while protecting county assets and minimizing the county's overall exposure to loss.

Goals and Objectives

Goal #1: 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.

- Develop 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.

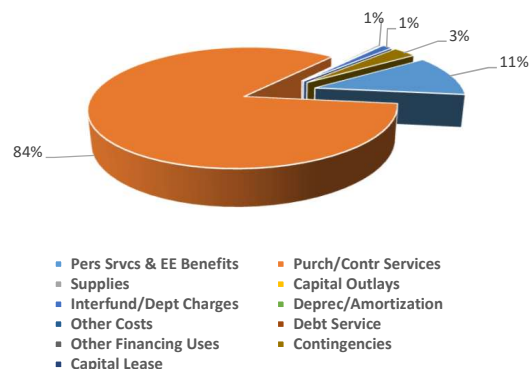
Goal #2: Reduce the frequency (number) of claims filed.

- 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

- Identify training needs county-wide to provide best in class training program to reduce county's exposure to liability in multiple areas.
- Continue with training offerings that have met with success and implement new training classes and programs to provide employees with necessary skills to perform at maximum levels.
- Establish and publish annual training calendar to organize, plan, schedule and perform trainings for all county departments in addition to development of department specific trainings.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ 1,319,600	\$ 1,619,300	\$ 1,570,600
Investment Income	2,947	-	-
Miscellaneous Revenue	27,006	55,000	50,000
TOTAL	\$ 1,349,553	\$ 1,674,300	\$ 1,620,600

EXPENDITURES

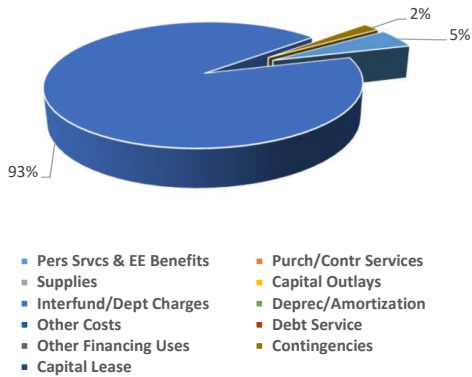
	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Srvcs & EE Benefits	\$ 244,378	\$ 237,200	\$ 183,000
Purch/Contr Services	1,184,773	1,320,800	1,360,600
Supplies	2,940	7,800	6,500
Capital Outlays	-	30,000	-
Interfund/Dept Charges	22,400	18,900	21,400
Contingencies	-	59,600	49,100
TOTAL	\$ 1,454,492	\$ 1,674,300	\$ 1,620,600

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.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ 22,015,180	\$ 22,062,000	\$ 25,947,100
Investment Income	256	-	-
Miscellaneous Revenue	142,644	135,000	165,000
TOTAL	\$ 22,158,080	\$ 22,197,000	\$ 26,112,100

EXPENDITURES

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Pers Svcs & EE Benefits	\$ 838,722	\$ 1,025,000	\$ 1,325,000
Interfund/Dept Charges	20,684,181	21,010,000	24,234,000
Contingencies	-	162,000	553,100
TOTAL	\$ 21,522,903	\$ 22,197,000	\$ 26,112,100

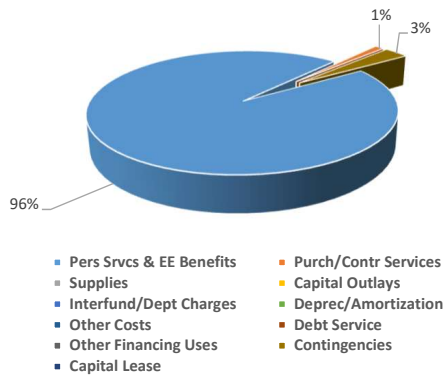
Budget Summary | Workers' Compensation

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 Chief Financial Officer. This helps to ensure the proper funding of Insurance Premiums for Stop Loss and Aggregate Workers' Compensation Insurance to minimize the county's loss exposure in addition to funding injured worker's medical and indemnity payments that are set forth and regulated by the State Board of Workers' Compensation.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services
Investment Income
Miscellaneous Revenue
Other Financing Sources

TOTAL

EXPENDITURES

Pers Svcs & EE Benefits
Purch/Contr Services
Interfund/Dept Charges
Contingencies

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
REVENUES			
Charges for Services	\$ 757,600	\$ 897,200	\$ 900,000
Investment Income	8,381	8,000	10,000
Miscellaneous Revenue	348,344	78,100	45,000
Other Financing Sources	-	-	84,200
TOTAL	\$ 1,114,325	\$ 983,300	\$ 1,039,200
EXPENDITURES			
Pers Svcs & EE Benefits	\$ 380,297	\$ 897,000	\$ 994,600
Purch/Contr Services	-	20,000	12,000
Interfund/Dept Charges	23,580	53,000	-
Contingencies	-	13,300	32,600
TOTAL	\$ 403,877	\$ 983,300	\$ 1,039,200

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 establish standards and guidelines to ensure safe and economical usage.

Goals and Objectives

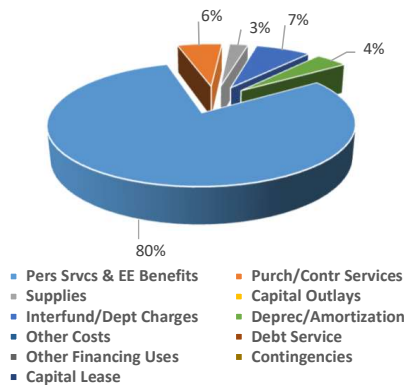
Goal #1: Monitor, control and reduce operational costs where possible.

- Compare state contract parts costs vs. local vendor, (over \$500).
- Track the costs of state vs. local parts costs. Frequency of 90-95% of applicable items.
- Optimize in-house parts inventory to minimize vehicle downtime.

Goal #2: Increase efficiency in service issues.

- Performance goal of 25 PM 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.

2017 ADOPTED BUDGET EXPENDITURES



REVENUES

Charges for Services
Other Financing Sources

TOTAL

EXPENDITURES

Pers Svcs & EE Benefits
Purch/Contr Services
Supplies
Interfund/Dept Charges
Deprec/Amortization

TOTAL

	2015 ACTUAL	2016 ADOPTED BUDGET	2017 ADOPTED BUDGET
Charges for Services	\$ 560,036	\$ 1,263,700	\$ 1,140,900
Other Financing Sources	529,671	-	245,100
TOTAL	\$ 1,089,707	\$ 1,263,700	\$ 1,386,000
Pers Svcs & EE Benefits	\$ 1,001,153	\$ 1,021,500	\$ 1,106,200
Purch/Contr Services	65,501	83,300	83,200
Supplies	9,777	47,800	34,200
Interfund/Dept Charges	102,500	111,100	102,400
Deprec/Amortization	54,129	-	60,000
TOTAL	\$ 1,233,060	\$ 1,263,700	\$ 1,386,000

Supplemental Section Four



Photo: Athletic field at Matt Community Park

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	www.cummingforsythchamber.org
City of Cumming - City Hall	(770) 781-2010	www.cityofcumming.net
Forsyth County Dept. of Family and Children Services	(770) 781-6700	
	(770) 887-1121	
	(24hr Hotline)	
Forsyth County Government	(770) 781-2101	www.forsythco.com
Forsyth County News	(770) 887-3126	www.forsythnews.com
Forsyth County Public Library	(770) 781-9840	www.forsythpl.org
Forsyth County Recycling Center	(770) 205-4573	
Forsyth County Schools (Public)	(770) 887-2461	www.forsyth.k12.ga.us
Georgia Department of Labor	(770) 528-6100	www.dol.state.ga.us
Georgia United Credit Union	(770) 889-7843	www.gucu.org
Humane Society of Forsyth County	(770) 887-6480	www.forsythpets.com
Social Security Administration	(770) 532-7506	www.ssa.gov
U.S. Post Office (Cumming)	(770) 886-2388	www.usps.com



Photo: Big Creek Greenway

Position Schedule
Full-Time Employees

DIVISION	DEPARTMENT	2015 FT	2016 FT	2017 FT	VARIANCE FY 2017 vs FY 2016	NOTE #
GENERAL GOVERNMENT						
	Risk Management	3	3	3	0	
	Voter Registration	8	8	7	(1)	
	Board of Commissioners	5	5	5	0	
	Administration	7	7	8	1	
	Training & Development	0	1	1	0	
	Finance	13	13	14	1	
	Payroll	2	2	2	0	
	Procurement	6	8	8	0	
	Information Systems & Technology	22	22	21	(1)	
	Telecommunications	1	0	0	0	
	GIS Services	11	12	12	0	
	Personnel Services	6	6	6	0	
	Tax Commissioner - Administration	5	5	5	0	
	Tax Commissioner - Property	2	2	5	3	
	Tax Commissioner - Auto	19	20	26	6	
	Tax Commissioner - Delinquent	4	3	0	(3)	
	Tax Commissioner - Accounting	6	6	3	(3)	
	Tax Assessors	30	32	33	1	
	Communications	4	4	5	1	
	Code Enforcement	10	10	11	1	
	Public Facilities	19	21	23	2	
	Fleet Services	16	17	17	0	
GENERAL GOVERNMENT TOTAL		199	207	215	8	1
JUDICIAL						
	Victim Witness	6	6	7	1	
	Superior Court	4	4	5	1	
	Court Administration	10	4	4	0	
	Clerk of Court	34	34	34	0	
	District Attorney's Office	10	10	10	0	
	State Court	6	7	8	1	
	State Court Solicitor's Office	18	20	19	(1)	
	Magistrate Court	8	9	9	0	
	Pre-Trial Services	3	3	3	0	
	Indigent Defense	5	5	5	0	
	Accountability Court	0	4	8	4	
	Probate Court	10	12	13	1	
	Juvenile Court	12	12	13	1	
JUDICIAL TOTAL		126	130	138	8	2

Position Schedule
Full-Time Employees

DIVISION	DEPARTMENT	2015 FT	2016 FT	2017 FT	VARIANCE FY 2017 vs FY 2016	NOTE #
HOUSING & DEVELOPMENT						
	Planning & Community Dev - Administration	8	10	11	1	
	Planning & Community Dev - Planning	10	10	11	1	
	Planning & Community Dev - Inspections	20	25	27	2	
	Planning & Community Dev - Business License	4	4	4	0	
	Planning & Community Dev - Long Range	4	5	5	0	
	Soil Conservation	1	1	1	0	
	Extension Service	2	2	2	0	
HOUSING & DEVELOPMENT TOTAL		49	57	61	4	3
PUBLIC SAFETY SHERIFF						
	Sheriff - Administration	28	36	38	2	
	Sheriff - Enforcement	104	105	125	20	
	Sheriff - Investigative	45	38	36	(2)	
	Sheriff - Training	0	0	0	0	
	Sheriff - Court Services	75	68	59	(9)	
	Sheriff - Animal Control	7	5	6	1	
	Sheriff - Support Services	50	53	53	0	
	Sheriff - Detention Center	146	127	119	(8)	
SHERIFF TOTAL		455	432	436	4	4
PUBLIC SAFETY FIRE						
	Fire - Administration	33	34	35	1	
	Fire - Fire Fighting*	150	156	156	0	
	Fire - Maintenance	3	3	3	0	
	Emergency Management	1	2	2	0	
FIRE TOTAL		187	195	196	1	5
OTHER PUBLIC SAFETY						
	Coroner's Office	1	1	1	0	
	E-911	43	45	47	2	
OTHER PUBLIC SAFETY TOTAL		44	46	48	2	6
ALL PUBLIC SAFETY TOTAL		686	673	680	7	
PUBLIC WORKS						
	Roads & Bridges	50	50	51	1	
	Engineering - Administration	19	19	19	0	
	Engineering - Traffic	3	3	3	0	
	Engineering - Storm Water	11	11	11	0	
PUBLIC WORKS TOTAL		83	83	84	1	
PUBLIC HEALTH & WELFARE						
	Public Transportation (Dial-A-Ride)	8	8	8	0	
	Senior Services	28	30	28	(2)	
	Community Service	0	0	0	0	
	Animal Shelter	10	11	11	0	
PUBLIC HEALTH & WELFARE TOTAL		46	49	47	(2)	7

Position Schedule

Full-Time Employees

DIVISION	DEPARTMENT	2015 FT	2016 FT	2017 FT	VARIANCE FY 2017 vs FY 2016	NOTE #
RECREATION & CULTURE	Parks & Rec - Administration	8	5	6	1	
	Parks & Rec - Park Operations	36	33	35	2	
	Parks & Rec - Recreation	11	13	13	0	
	Parks & Rec - Athletic	6	6	6	0	
	Parks & Rec - Natural Resource Mgmt	5	9	10	1	
	Parks & Rec - Lake Services	4	4	4	0	
RECREATION & CULTURE TOTAL		70	70	74	4	8
WATER & SEWER	Commercial Services - Administration	14	15	16	1	
	Water - Administration/Engineering	21	25	27	2	
	Water - Maintenance	49	53	55	2	
	Commercial Services - Meter Services	6	7	7	0	
	Water - Waste Water Treatment	3	5	5	0	
WATER & SEWER TOTAL		93	105	110	5	9
RECYCLING & SOLID WASTE						
	Recycling & Solid Waste	8	9	9	0	
RECYCLING & SOLID WASTE TOTAL		8	9	9	0	10
GRAND TOTAL ALL EMPLOYEES		1360	1383	1418	35	



Position Schedule

NOTES:

FT employees are scheduled to work 2,080 hours per year including vacation and sick leave with the exception of the Fire Fighters. The number of proposed FT employee positions for all funds in the 2017 budget increased by 36 positions.

VARIANCE FY 2016 vs FY 2017:

- (1) The following positions were added/reduced/moved/reclassified under General Government:
 - A. Administrative Technician position deleted in 2017 from CC 1400 - Voter Registration
 - B. Deputy County Manager position added in 2017 to CC 1511 - Administration
 - C. Grant Accountant position added in 2017 to CC 1512 - Finance
 - D. Systems Administrator position deleted in 2017 from CC 1540 - Information Systems & Technology
 - E. 3 Delinquent Tax Field Agent positions added in 2017 to Tax Commissioner Delinquent Dept. from Tax Commissioner Property Department from CC 1563 to CC 1561
 - F. 3 Fiscal Technician positions added in 2017 to CC 1562 - Tax Commissioner - Auto
 - G. 2 Tax Commissioner Branch Operations Manager positions added in 2017 to CC 1562 - Tax Commissioner - Auto
 - H. Tax Commissioner Operations Manager position added in 2017 to CC 1562 - Tax Commissioner - Auto
 - I. 3 Delinquent Tax Field Agent positions deleted in 2017 from Tax Commissioner Delinquent Dept. to the Tax Commissioner Property Department from CC 1563 to CC 1561
 - J. 1 Financial Analyst and 2 Accountant I positions deleted in 2017 from CC 1564 - Tax Commissioner Accounting
 - K. Property Appraiser II position added in 2017 to CC 1570 - Tax Assessor
 - L. Communications Specialist added in 2017 to CC 1580 - Communications
 - N. Code Enforcement Park Ranger position added in 2017 to CC 1590 - Code Enforcement
 - O. 2 Tradesworker positions added in 2017 to CC 1620 - Public Facilities
- (2) The following positions were added/reduced/reclassified under Judicial:
 - A. Victim Advocate position added in 2017 to CC 2811 - Victim's/Witness Assistance Program
 - B. Court Calendar Clerk position added in 2017 to CC 1205 - Superior Court
 - C. Court Calendar Clerk position added in 2017 CC 1220-State Court
 - D. Administrative Specialist position deleted in 2017 CC - 1225 State Court Solicitor
 - E. Administrative Assistant position for DATE Accountability not previously included in CC - 1233 DATE Accountability Court
 - F. Director Accountability Court position for DATE Drug Court not previously included in CC - 1233 DATE Accountability Court
 - G. Treatment Specialist position for DATE Drug Court not previously included in CC - 1233 DATE Accountability Court
 - H. CARE Program Case Manager position for DATE Mental Health Court not previously included in CC - 1233 DATE Accountability Court
 - I. Administrative Specialist position added in 2017 CC 1235 - Probate Court
 - J. Supervision Specialist grant position no previously included in CC 2854 - Juvenile Court Grant
- (3) The following positions were added/reduced under Housing & Development:
 - A. Administrative Specialist position added in 2017 CC 1630-Planning & Community Development Admin
 - B. Planner II added 2017 in CC 1631- Planning & Community Development Current Planning
 - C. 2 Building Inspector positions added in 2017 CC 1632-Planning & Community Development Inspections
- (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. 19 positions were deleted. 23 positions were added increasing the total count by 4 positions.
- (5) The following positions were added under Public Safety-Fire:
 - A. Fire Logistics Coordinator position added in 2017 to CC 2410-Fire Administration

Position Schedule

- (6) The following position was reclassified under Other Public Safety:
 - A. Administrative Specialist Sr. position added during 2016 CC 2300 - E911 Center
 - B. Administrative Assistant position added during 2016 to CC 2300 - E911 Center
- (7) The following positions were added under Public Health and Welfare:
 - A. Equipment Operator III position added in 2017 to CC 3120 - Roads & Bridges
 - B. Senior Services Team Leader position deleted in 2017 to CC 4432-Senior Services
 - C. Van Driver position deleted in 2017 to CC 4432-Senior Services
- (8) The following positions were added/reduced under Parks & Recreation:
 - A. Administrative Specialist Sr. position added in 2017 to CC 5211-Parks & Rec Admin
 - B. Crew Leader position added in 2017 to CC 5212-Parks & Rec Park Operations
 - C. Maintenance Worker position added in 2017 to CC 5212-Parks & Rec Park Operations
 - D. Natural Resource Management Coordinator position added in 2017 to CC 5215-Parks & Rec Natural Resource Mgmt
- (9) The following positions were added under Water & Sewer:
 - A. Customer Service Representative position added 2016 in CC 3310-Commercial Services Administration
 - B. Senior Project Manager position added 2017 in CC 3320-Water Administration/Engineering
 - C. Utility Locate Supervisor position added 2017 in CC 3320-Water Administration/Engineering
 - F. Water Service Worker position added in 2017 in CC 3330-Water Maintenance
 - G. 2 Water Equipment Operator positions added in 2017 in CC 3330-Water Maintenance
 - H. Crew Supervisor position deleted in 2017 in CC 3330-Water Maintenance



Grant Policies and Procedures

I. INTRODUCTION

Purpose:

The following procedures were developed to promote communication between all parties involved in grants/donation administration, ensure uniformity, promote accountability, and provide direction on the proper application, approval, implementation and administration of the County's grant-funded projects.

Application:

These Policies and Procedures shall apply to any grant for which the County is serving as a fiduciary (meaning that the County signs off or approves of the grant), grant applicant, or project funding participant (including but not limited to situations where the County provides a required match). These Policies and Procedures shall apply anytime the County serves in such capacity, including but not limited to situations where the County is serving in such capacity for a constitutional officer, judicial office, private entity, etc. When the County is serving as a fiduciary, grant applicant, or project funding participant for any constitutional officer, judicial office, private entity, etc., such officer or entity must sign an acknowledgement providing that it is aware of and will comply with these Policies and Procedures related to same.

In the event a grant is obtained without involvement or approval by the Forsyth County Board of Commissioners but requires expenditure of additional County funds related to insurance, maintenance, etc., such additional funds shall be obtained from the requesting agency/officer's budget and shall not require allocation by the County of funds beyond those budgeted for the particular department/officer obtaining such grant.

Definitions:

I. Grant

A Grant is a payment or donation in cash or in kind (goods or services) made to provide assistance for a specified purpose(s), the acceptance of which creates a legal duty on the part of the grantee to use the funds or property made available in accordance with the conditions of the grant. [Government Accounting Office (GAO)]

2. Grants Manager

The Finance Department's Grants Manager is responsible for providing accountability for all County grant funds. It is also the responsibility of the Grants Manager to assist Departments in:

- identifying viable projects for available grant funding,
- preparing and submitting grant applications,
- executing award agreements, and
- preparing/submitting reimbursement drawdowns and grant reports.

3. Department/Office Grants Administrator

The Departments/Offices performing the conditions of the grants are to designate an individual as the Grants Administrator. This person is responsible for coordinating the Department/Office's actions in accordance with County, State, and Federal grant guidelines. The Grants Administrator and Grants Manager will work together to ensure compliance with rules and regulations defined by the Single Audit Act Amendments of 1996, Federal Circular A-87, and any related State or private entity requirements.

4. Grant Application

The Grant Application is required documentation used in making a request for funding from an outside funding agency.

Grant Policies and Procedures

5. Grant Agreement

A Grant Agreement is a contract duly executed and legally binding between the County and an outside funding agency.

6. Grant Award

A Grant Award is a notification from an outside funding agency that a program has been awarded funding for a particular purpose and subject to approval by the Board of Commissioners pursuant to these Policies and Procedures (regardless of whether the award specifies that the award is conditioned upon Board approval).

7. Grant Closing

A Grant Closing is submission of a final document package to an outside funding agency and/or receipt of final payment from the grantor agency, ending the grant funding arrangement.

8. Grant Reporting

Grant Reporting is preparation and submission of reports of a statistical, programmatic or fiscal nature which are required by an outside funding agency.

II. SUBMITTING A GRANT APPLICATION

Prior to preparing a grant proposal or application to seek grant funds, one should first contact the Grants Manager. All grant applications that require a match must be approved by the Forsyth County Board of Commissioners (“BOC”) before being submitted to a grantor agency. If the Board of Commissioners approves, only the Chairman of the BOC may sign official grant applications and commit County funds. In order to have an item accepted by the BOC for consideration, an Agenda Request form and an Executive Summary form must be completed by the Grants Manager. Information to complete such forms must be provided by the requesting party.

The Grants Manager may assist in the preparation of an application, determining the source of matching funds and with the submission of the application.

All grant agenda items for the BOC must be submitted for review at a Work Session prior to being voted upon at the regular bi-monthly meeting. In other words, if a grant application is to be considered on the month’s second or fourth Thursday’s voting meeting, it must be reviewed at the previous week’s Tuesday Work Session. In order to appear on the week’s Tuesday Work Session Agenda, an Agenda Request and Grant Synopsis must be submitted to the County Clerk at least 10 business days prior to the Work Session.

See Attachment A (Example Agenda Item and Grant Synopsis) and Attachment B (application process).

Grant applications that ***do not*** require matching funds and are time sensitive may be submitted to the Grants Manager for consideration as an **APPLICATION ONLY** grant. If an **APPLICATION ONLY** grant receives an award, the grant award must be presented to the BOC for official approval or denial of funds.

While most grants simply require a motion and vote for approval by the BOC, some granting agencies require a resolution with applications. All resolutions must be introduced at the Work Session prior to the regular board meeting as part of the Agenda Request.

If a grant requires a match, there are two options. First, if the match is already within the budget, the Agenda Request may be submitted indicating the match is already budgeted by identifying the account number for the matching funds. Second, if the match is to be provided from another source not already within budget, the Agenda Request must identify the source of the required match. In any case, the Agenda Request requires an approval signature from the County’s Chief Financial Officer prior to submitting the Agenda Item. This signature will be obtained following

Grant Policies and Procedures

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.

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

Grant Policies and Procedures

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 reimbursement or documented match), it is the Grants Administrator's responsibility to have the Payroll Report certified by the employee.

Once the Payroll Report has been certified by the Employee's Supervisor (and, if necessary, the employee), it is the Grants Administrator's responsibility to submit the report to the Grants Manager for Finance review. Once the report is reviewed by Finance, the Grants Manager will send the Grants Administrator the final Certified grant Payroll Report for the reimbursement claim and reconcile the County's financial system to the information provided in the Payroll Report.

See Attachment C (Reimbursement Process) and Attachment D (Payroll Certification Process).

Advance Payment-Style Claims

An advance payment-style claim occurs when the funding source sends funds to the county or grant applicant before the grant related expenditures are made. Documentation must be provided to the County Grants Manager regarding expenditures from the department/office spending the grant money.

Each Grants Administrator will be responsible for working with the Grants Manager in regards to tracking, documenting, accounting, monitoring, procuring and reporting grant-related activities. The Grants Manager is responsible for ensuring the validity of the information provided by the Finance Department for grant expenditures. This responsibility includes verification of the appropriate fund numbers and grant project numbers. Some monitoring efforts are ongoing, such as the procurement process. Procurement must follow County procedures as well as Federal and State procedures. If any questions exist, the Grants Administrator should call the Grants Manager for assistance or interpretation.

Grant Budget Changes

The Grants Administrator is responsible for adhering to the budget established during the grant award's acceptance. All changes to the project budget must be made via the Budget Adjustment form (located on the County Intranet), approved by the department head, pre-approved by the funding source, and amended in the County's budget before spending can occur. The guidelines for external budget changes are specified by the funding source. The internal County Budget and associated setup in the County's Financial Management System must be current as well as an exact match to the budget approved by the funding source.

Grant Policies and Procedures

DOCUMENTATION AND REPORTING

The Finance Department is responsible for the Financial Accounting System for Forsyth County, and maintains records for each department's grant transactions (or any grant transactions for which the County serves as fiduciary, grant applicant or project funding participant) via the county's financial management system. Through this system, monthly grant transaction reports for each account can be generated. Again, for the purpose of proper and accurate documentation, it is extremely important that departments or other grant applicants use the correct account number in the reporting of their grant-related financial activity. Each department or grant applicant is responsible for working with the Grants Manager in regards to tracking, documenting, accounting, monitoring and reporting grant-related activities.

Reporting In-Kind Matching Contributions

In-kind matching contributions are the County's non-cash financial obligations needed to complete the grant project, and they must be documented in relation to source and value.

Typically there are 2 forms of in-kind contributions:

1. Salary/Fringe: Payroll (or the grant applicant) will deliver to Grants Administrators a certified payroll report to substantiate employee time spent on the grant project. This report must be certified by the employee's direct supervisor. In such cases where a portion of an employee's salary is being used as an in-kind match or being reimbursed by grant funding, the employee must also certify time spent on the grant activity (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 IACI-I instructions are available from the Grants Manager.

Handling Grant Revenues

When grant revenues are reviewed by the County, whether in the form of wire transfers or checks, they will be processed by the Finance Department in the same manner in which all other revenues are processed in Forsyth County.

The Grants Administrator is responsible for ensuring that funding agencies deliver reimbursement funds to the Finance Department for Processing or the correct account, if otherwise specified in the grant agreement. This ensures that money is received and recognized according to Generally Accepted Accounting Principles (GAAP).

Programmatic Reports

The Grants Administrator and the Grants Manager will work together to submit all reports that are required by the funding source. Often the funding source requires programmatic reports that do not include any financial information, but instead information that concerns general project activities which will require information from the Grants Administrator. The Grants Administrator must send a copy of all reports required by the funding source to the Grants Manager. If the programmatic report is submitted online, a paper copy of the report must be submitted to the Grants Manager for the County Auditor's review.

Grant Policies and Procedures

IV. CLOSEOUT PROCESS

Different funding sources may require various closeout procedures. The Grants Manager and Grants Administrator must follow the procedures to the satisfaction to the funding source.

The Grants Administrator is responsible for ensuring that the Grants Manager has a copy of all financial documentation for the grant's files. Furthermore, it is the responsibility of the Grants Administrator to provide copies of all required documentation to the Grants Manager for the grant audit file.

- Each grant audit file must, at a minimum, include the following:
- Grant project number
- Copy of fully executed grant agreement
- Correspondence with funding source
- Original and final grant award amount
- Original and final local match amount
- Expenditures year to date
- Expenditures year to date to be reimbursed (grant receivables)
- Advance payments received year to date
- Reimbursements received year to date (revenues)
- Expenditures year to date as match
- Financial reports (as required by grant agreement)
- Programmatic reports (as required by grant agreement)
- Close-out report and
- Certified Payroll Reports (if applicable)

The Grants Administrator is responsible for collecting and maintaining documentation for a comprehensive grant file in his/her department and submitting a copy of all grant documents to the Grants Manager.

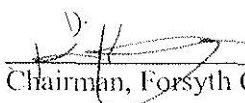
Auditing Process

The county contracts with an external audit firm each year to perform an audit on all grant programs. This audit includes a Single Audit (SA) based upon OMB Circular A-128. This audit requires a Schedule of Expenditures of Federal Awards (SEFA) for grants received during the audited fiscal year and discloses expenditures for each grant. The SA also includes reports from the external auditor on compliance, internal controls, etc.

Master File Archived

The Department's Grants Administrator must appropriately retain completed grant documents in accordance with Georgia's Records Management Guidelines. Grant records are classified as "vital"; therefore a full copy of the grant file must be maintained by the Grants Administrator. Typically federal and state grant project files should be retained 3 years after submission of final financial report. Federal and state grant final reports are to be permanently retained.

Having been duly adopted this 20th day of June 2013 this policy is to remain in effect until otherwise amended by the Forsyth County Board of Commissioners.


Chairman, Forsyth County Board of Commissioners


County Clerk



FORSYTH COUNTY
BOARD OF COMMISSIONERS

AGENDA REQUEST

Department: Courts Submitted by: (Grants Manager)
Date Submitted: 07/13/2012 Department Contact: (Grants Administrator)
Meeting Date: 07/24/2012 Phone Number: (Grants Admn. phone #)

Order of Business (Please check the appropriate box below)

☐ Announcements ☐ Old Business ☐ New Business
☒ Consent Agenda ☐ Public Hearing ☒ Work Session

Is this item time sensitive? Yes ☐ No ☒ If yes, what is the deadline date? _____

Subject Description (Will be stated on Agenda as specified in space below)

Acceptance of the Criminal Justice Coordinating Council's 2012 Justice Grant award of
\$11,808 with a required \$1,180.80 cash match, and authorization for the Chairman
to execute any grant related award documents.

Recommended Action approval

Attachments Grant Synopsis

Budgetary Information (To be completed by requesting department)

Are Funds Approved within Current Budget? Yes ☐ No ☐ N/A ☒
Is Funding Available? Yes ☐ No ☐ N/A ☒
Amount Requested: \$12,988.80 Budgeted Amount Available: \$12,988.80
Account Number to be Charged: 100.1207.51111.GCJCC

Finance Department Review/Authorization:

Reviewed by: _____
Comments: _____

Legal Review

If the action involves a Resolution, Ordinance, Contract, Agreement, etc. has it been approved by the County Attorney?

Yes ☐ No ☒

Reviewed by: _____

Explain: Grant guidelines do not require a legal review.

Department Director Approval _____

Administration Staff Authorization

County Manager: _____ Work Session Date: _____

Comments: _____

Board Action (For Administration Use Only):

Approved: _____ Denied: _____ Postponed: _____ Tabled: _____ Other: _____



**BOARD OF COMMISSIONERS AGENDA REQUEST
GRANT SYNOPSIS FORM**

Grants Manager, Ryan Arnold

BOC MEETING DATE: July 24th, 2012

COUNTY DEPARTMENT APPLYING FOR GRANT: Court Administration Office

DEPARTMENT PROJECT TO FUND: Funds will be used hire 5 additional Bailiff's for upcoming Death Penalties Trials.

PROJECT BUDGET:

\$ 11,808 (grant award) to be used to pay for hourly rate of Bailiff's

\$ 1,180.80 (county match) to be used to pay for benefits/training of Bailiff's

\$12,988.80 Total Project

STAFF CONCURRENCES: Dawn Childress, Circuit Court Administrator, and Ryan Arnold, Grants Manager have reviewed the grant application and have recommended the project for Approval.

FUNDING AGENCY GRANT RFP DETAILS

GRANT PROGRAM NAME: Court Bailiff Program

FUNDING SOURCE (GRANTOR) / TYPE: State – Criminal Justice Coordinating Council

FUNDING OPPORTUNITY DESCRIPTION: Court Bailiff Program grant funds are awarded to be used to offset the cost incurred by Local Governments for hiring additional Bailiff's during Death Penalty Cases.

FUNDING AWARD AMOUNT: \$11,808

MATCHING REQUIREMENTS (percentage): 10% (1,180.80)

PROPOSAL DEADLINE: N/A

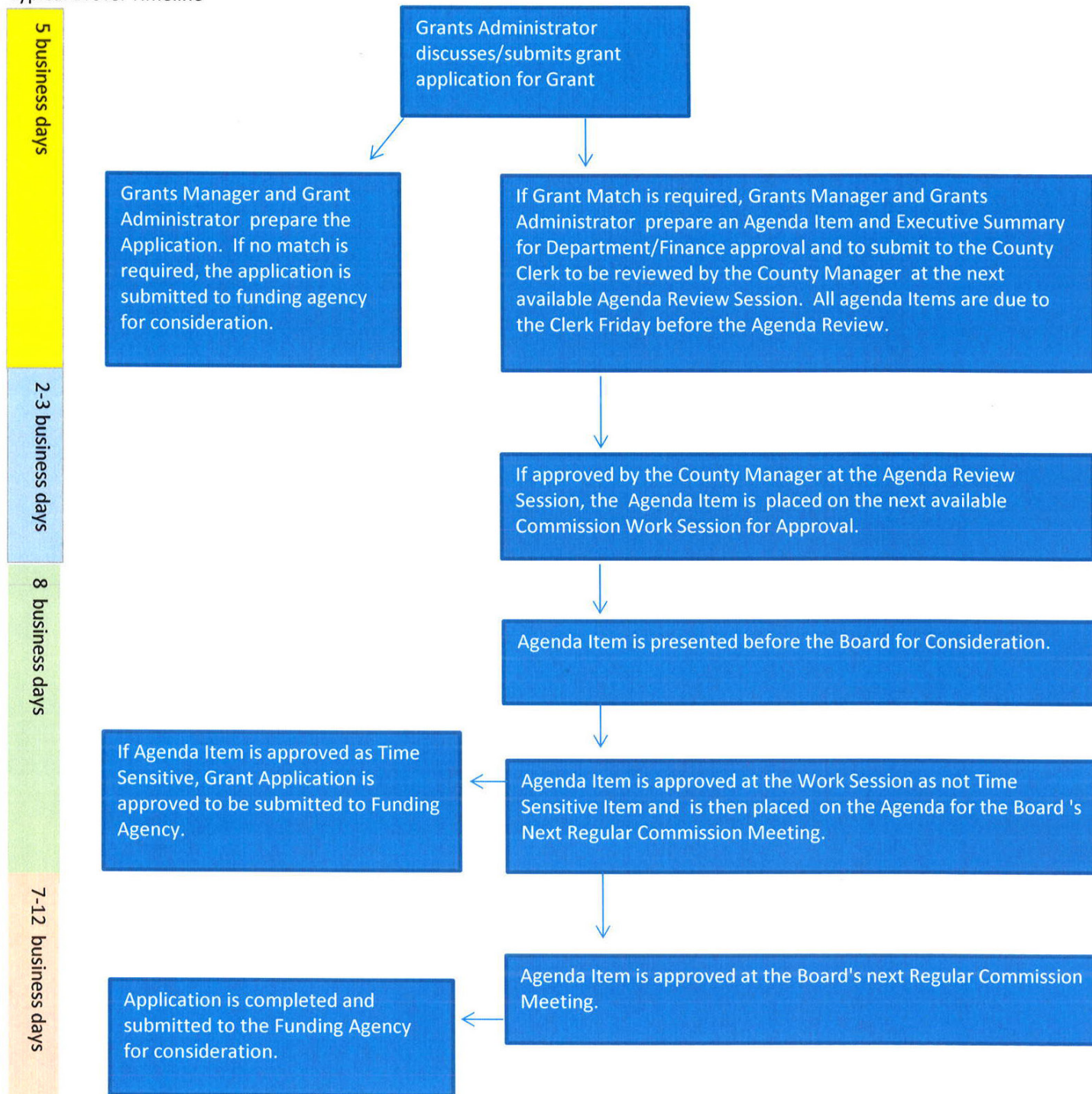
GRANT TIMELINE: 10/01/2012 09/30/2013

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

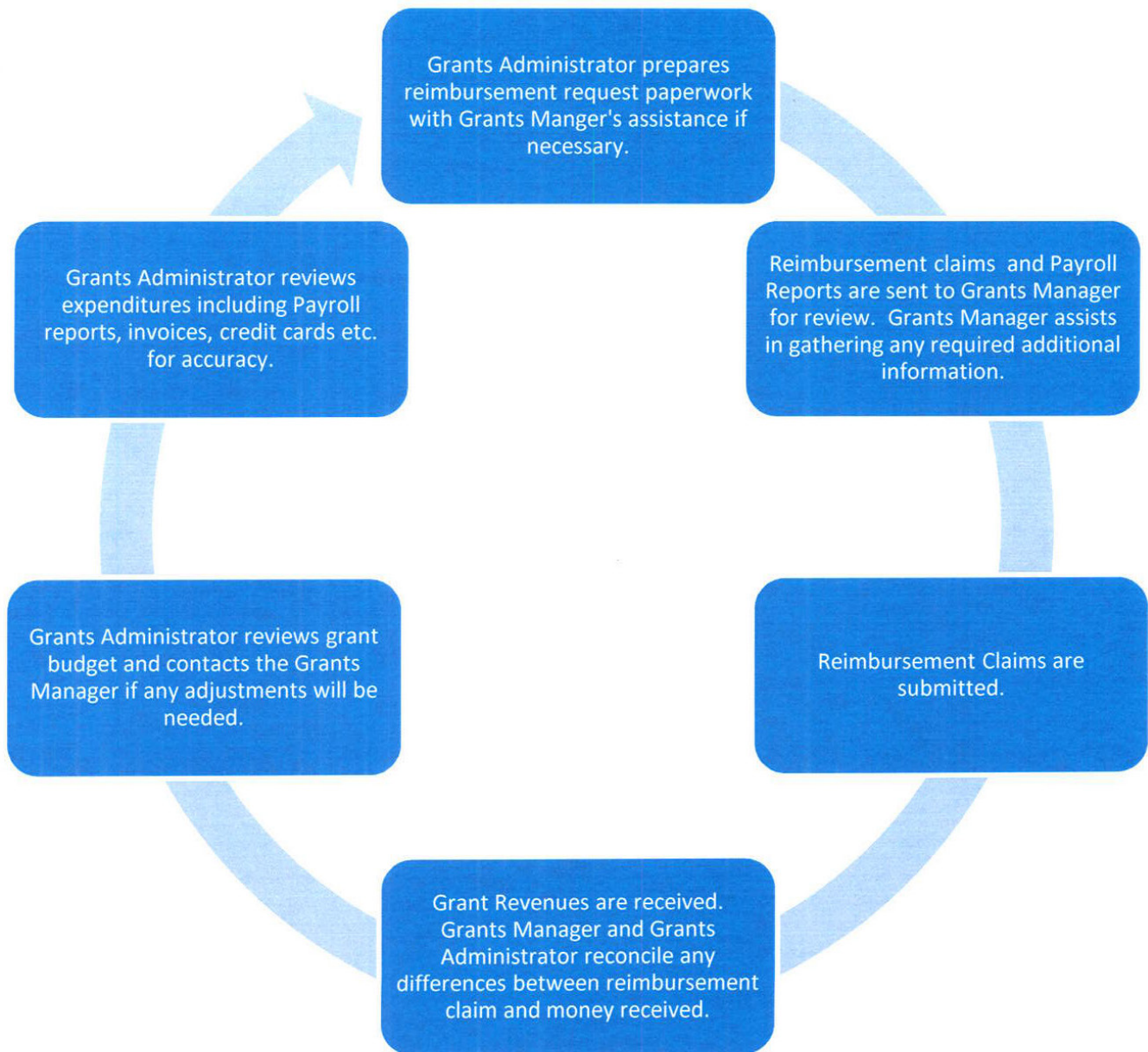
Grant Policies and Procedures

Attachment B: Grant Application Procedure

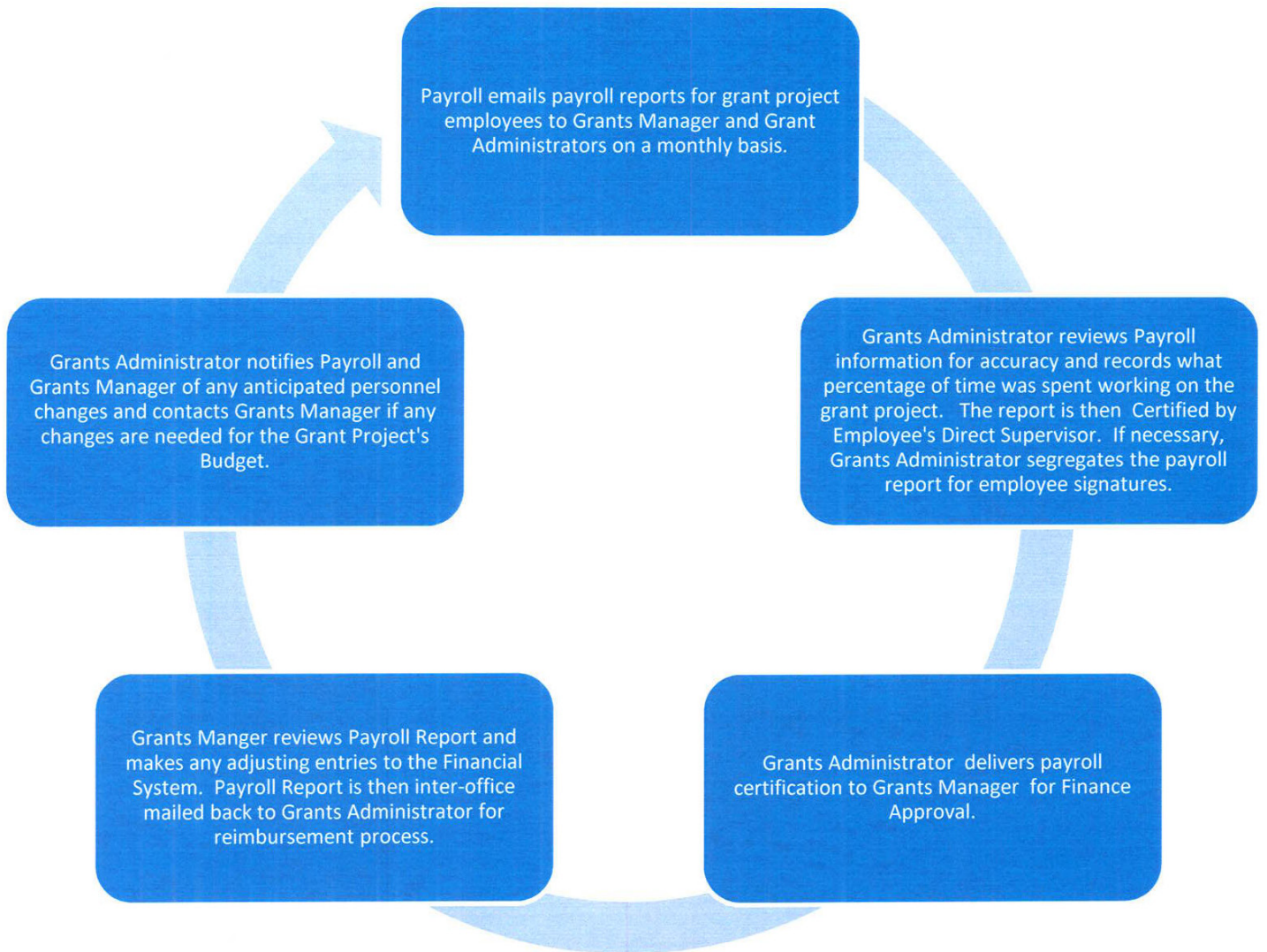
Typical B.O.C. Timeline



Attachment C: Grant Reimbursement Claim Process



Attachment D: Payroll Report Process



Grant Revenues - FY 2017

FORSYTH COUNTY Grant Revenues *FY 2017

A grant is a multi-defined funding instrument used by the County to subsidize programs and projects that fit within the funding criteria of each respective grantor. Grants are an exceptional way to fund County projects; however, they come with the expectation that all work, including the management of the grant award, will follow the highest standards of the regulatory and budgetary requirements set by the grantor and the County. Failure to comply with such requirements can lead to a loss of goodwill and the return of funds. Inadequate review of grant proposals or grant awards may lead to spending county funds to support grant projects inconsistent with overall strategic direction, or may commit the County to spending beyond the grant period.

To ensure grant compliance, the County's Grant Manager manages grant administration practices that are set forth by the County's Grant Policies and Procedures for the application of grant proposals and the administration of grants awarded to: (1) ensure the efficiency and impact of grant funded programs, services and capital improvements; (2) increase grant revenues; (3) limit the County's exposure to grant related legal liability; and (4) assure grantors and the public that the County achieves grant responsibilities with the highest of standards.

Grant awards listed are guaranteed funds for the 2017 budget. Other grant proposals may be awarded throughout the budget year.

GRANT FUND							
County Department	CFDA Fed or State Grant #	Grantor / Agency	Program Name	Award Amount	County match	Other Rev.	Grant Term
Juvenile Court	A17-8-028	Criminal Justice Coordinating Court July 15 - June 2017 \$65,600 award	Operational Funds for Juvenile Court	\$32,800 \$32,800			Jan - June July - Dec
Sheriff	16.606	U.S.Department of Justice (DOJ) – Office of Justice Programs (OJP) Jan. 17 - Dec. 17 \$12,000 anticipated award	State Criminal Alien Assistance project	\$12,000			Dec - Jan
	16.579	Criminal Justice Coordinating Council (CJCC)Oct. 16 - Sept. 2017 \$53,000 award	Victims of Crime Act Assistance (VOCA)	\$39,750 \$13,250	\$12,000 \$6,000		Jan - Sept Oct - Dec
Public Transportation	20.509	U.S. Department of Transportation (DOT) pass through Georgia DOT July 15 - June 2016 \$170,000 award	Operating Assistance for Dial-A-Ride	\$85,000 \$85,000	\$242,100 \$242,100	\$19,200 \$19,200	Jan - June July - Dec
Engineering	66.46	Environmental Protection Agency pass through Georgia Department of Natural Resources April 16 - March 17 \$120,500 anticipated award	GDNR 319 Grant	\$120,500	\$97,400		April - Dec
Page Sub-total				\$421,100	\$599,600	\$38,400	

*Grant awards listed are guaranteed funds for the 2017 budget. Other grant proposals may be awarded throughout the budget year.

Grant Revenues - FY 2017

FORSYTH COUNTY

Grant Revenues *FY 2017

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 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$10,700 Awarded	FEC HMKR/OUT/TRANS	\$2,500		Jan - June
				\$2,500		July - Dec
	93.053	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 16 - June 17 \$21,500 Awarded	FED HDM MNGT USDA NUTRI	\$13,500		Jan - June
				\$13,500		July - Dec
	93.667	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$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 16 - June 17 \$600 Awarded	FED TRANS TEB	\$600		July - June
	93.667	Federal and State Area Plan Funds- Legacy Link, Area Agency on Aging July 16 - June 17 \$1,400 Awarded	Wellness Senior Center	\$700		Jan - June
				\$700		July - Dec
		Contributions and Donations				\$40,000
		Resource Local Provision match				\$311,600
Page Sub-total				\$455,600	\$0	\$351,600

*Grant awards listed are guaranteed funds for the 2017 budget. Other grant proposals may be awarded throughout the budget year.

Grant Revenues - FY 2017

FORSYTH COUNTY Grant Revenues *FY 2017

GRANT FUNDS (cont'd)						
County Department	CFDA Fed or State Grant #	Grantor / Agency	Program Name	Award Amount	County Match	Other Rev. Grant Term
Victims Rights	16.575	Criminal Justice Coordinating Council (CJCC) Oct. 16 - Sept. 2017 \$90,500 award	Victims of Crime Act Assistance (VOCA)	\$67,875	\$17,000	Jan - Sept
				\$22,625	\$5,700	Oct - Dec
Drug Abuse	J17-8-022	Criminal Justice Coordinating Court July 16 - June 2017 \$283,400 award	Operational Funds for Drug Court	\$141,700		Jan - June
				\$141,700		July - Dec
Mental Health	J17-8-058	Criminal Justice Coordinating Court July 16 - June 2017 \$85,000 award	Operational Funds for Drug Court	\$42,500		Jan - June
				\$42,500		July - Dec
Fire & EMA	97.042	Federal Emergency Management Agency (FEMA) pass through Georgia Emergency Management Agency (GEMA) July 16- June 2017 \$52,700 award	Performance Partnership Award - PPA	\$26,350	\$26,350	Jan - July
				\$26,350	\$26,350	Aug - Dec
DUI Court	A17-8-013	Criminal Justice Coordinating Court July 16 - June 2017 \$73,700 award	Operational Funds for DUI Court	\$36,850		Jan - June
				\$36,850		July - Dec
			Page Sub-total	\$585,300	\$75,400	\$0
			Totals	\$1,462,000	\$675,000	\$390,000
			Grand Total			\$2,527,000

GENERAL FUND						
County Department	CFDA Fed or State Grant #	Grantor / Agency	Program Name	Award Amount	County Match	Other Rev. Grant Term
General Government	12.112	U.S. Department of Homeland Security Jan 15 - Dec 16 \$45,000 award anticipated	Payment in Lieu of Taxes	\$45,000	\$0	Jan - Dec
Juvenile Court	2015 UNWAY	United Way of Forsyth County Nov. 15 through Oct 16 \$10,000 Award Anticipated	United Way Community needs	\$10,000	\$0	Jan - Oct
Drug Court	2015 UNWAY	United Way of Forsyth County Nov. 15 through Oct 16 \$6,000 Award Anticipated	United Way Community needs	\$6,000	\$0	Jan - Oct
Mental Health Court	2015 UNWAY	United Way of Forsyth County Nov. 15 through Oct 16 \$5,000 Award Anticipated	United Way Community needs	\$5,000	\$0	Jan - Oct
DUI Court	2015 UNWAY	United Way of Forsyth County Nov. 15 through Oct 16 \$5,000 Award Anticipated	United Way Community needs	\$5,000	\$0	Jan - Oct
Page Sub-total				\$71,000	\$0	
Totals				\$71,000	\$0	
Grand Total						\$71,000

*Grant awards listed are guaranteed funds for the 2017 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:

ACCG:	Association County Commissioners of Georgia	GASB:	Government Accounting Standards Board
AICPA:	American Institute of Certified Public Accountants	GFOA:	Government Finance Officers Association
APB:	Accounting Principles Board	GIS:	Geographic Information Services
BOA:	Board of Assessors	GO:	General Obligation (Bonds)
BOC:	Board of Commissioners	GOCF:	Governor's Office for Children & Families
CAFR:	Comprehensive Annual Financial Report	HEAT:	Highway Enforcement of Aggressive Traffic
CASA:	Court Appointed Special Advocates	HR:	Human Resources
CD:	Certificate of Deposit	HVAC:	Heating, Ventilation and Air Conditioning Systems
CIP:	Capital Improvement Program	IS&T:	Information Systems and Technology
CPA:	Certified Public Accountant	JJC:	Juvenile Justice Center
CPE:	Continuing Professional Education	KFCB:	Keep Forsyth County Beautiful
DAR:	Dial-A-Ride	LBI:	Local Business Initiative
DOT:	Department of Transportation	LOST:	Local Option Sales Tax
EMS:	Emergency Medical Services	MOA:	Memorandum of Agreement
FAQ:	Frequently Asked Questions	NRCS:	Natural Resources Conservation Service
FEMA:	Federal Emergency Management Agency	OPEB:	Other Post-Employment Benefits
FMV:	Fair Market Value	PTE:	Part-time Equivalent
FTE:	Full-Time Equivalent	SPLOST:	Special Local Option Sales Tax
FY:	Fiscal Year	TAVT:	Title Ad Valorem Tax
GAAFR:	Governmental, Accounting, Auditing, and Financial Reporting	TIN:	Taxpayer Identification Number
GAAP:	Generally Accepted Accounting Principles	UDC:	Unified Development Code
		ZBA:	Zoning Board of Appeals



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.

