2019

Annual Operating & Capital Budget

FORSYTH COUNTY, GEORGIA

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Forsyth County

Georgia

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Forsyth County, Georgia for its annual budget for the fiscal year beginning January 1, 2018.

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.

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.

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, 2019

FORSYTH COUNTY, GEORGIA GOVERNMENT

Annual Budget
Fiscal Year 2019

Board of Commissioners
Molly Cooper, Member, District 1 Commissioner
Dennis T. Brown, Secretary, District 2 Commissioner
Todd Levent, Member, District 3 Commissioner
Cindy Jones Mills, Vice Chairman, District 4 Commissioner
Laura Semanson, Chairman, District 5 Commissioner

Administration
Eric Johnson, County Manager
Tim Merritt, Deputy County Manager
Garrin Coleman, Assistant County Manager

Finance Budget Team
David Gruen, Chief Financial Officer
Rebecca Whitmire, Finance Director
Sandra Stevenson, Budget & Grant Manager
Steven Mayfield, Budget & Grant Analyst

THE 2019 BUDGET AWARD BOOK WAS JOINTLY PREPARED BY THE FORSYTH COUNTY FINANCE AND COMMUNICATIONS DEPARTMENTS.

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County Manager's Budget Message

Eric Johnson, County Manager

Dear Citizens of Forsyth County:

I am pleased to present to you the Forsyth County Adopted Budget for Fiscal Year 2019. This budget reflects all funds that constitute the budget adopted by the Board of Commissioners on December 6, 2018 for the fiscal year beginning January 1, 2019 through December 31, 2019. The total annual budget is $343.6 million.

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

Forsyth County property owners continue to benefit from a low millage rate in comparison with other Georgia counties due, in part, to a healthy tax digest (tax base). For 2019, the Board of Commissions seized the opportunity to lower our debt millage rate by one-tenth mill, widening the gap between our total County tax rate and others'. That reduction was possible due to continued strong growth in our tax digest.

Two issues continue to headline our challenges and opportunities as a community: economic development and transportation. Last year, the Board of Commissioners commissioned, through the Chamber of Commerce, development of an economic development strategic plan. That process, combining local stakeholders with outside resources created a blueprint for 2019 and beyond. The Board also adopted an economic development ordinance establishing guidelines for the County's use of incentives as part of a "toolkit" to use in growing existing firms and attracting new firms to our community.

This 2019 budget includes a new appropriation to allow us to pay a variety of permit fees for select economic development projects as well as funding for two new positions to facilitate a "fast pass" level of service. One advocate position is embedded within our Planning and Community Development Department to assist clients navigate processes within that department. The second position is the Economic Development Director, a high-profile position within Administration and directly reporting to the County Manager to help clients navigate between departments. In an update to the economic development ordinance, the Economic Development Director takes the County lead in working with Chamber officials, the Development Authority, and business prospects. Both positions were initiated early rather than wait to the start of the 2019 budget year -- but annualized funding within the 2019 budget shows their sustainability. We have exciting new developments including the mixed-use Halcyon development that will open with housing, retail with a heavy emphasis on local restaurants and, most importantly, office space conveniently adjacent to Georgia 400 and other concentrations of business. Halcyon will also tie into our Big Creek Greenway with a new trailhead.

Our organization has the strength to control its own destiny. We have a community willing to vote every few years to continue a special purpose local option sales tax (SPLOST) that has been in place since the 1980's to fund infrastructure – most recently with a successful vote in November 2018 – and that has voted to approve general obligation bonds for parks and recreation and transportation. The county is among a select group of issuers with AAA/Aaa bond ratings that allows us to issue debt at the lowest interest rates. We aspire to pick up the third AAA rating through a future bond issue. Strong financial management internally, combined with a supportive community, positions us to meet our challenges.

Forsyth County stands out for leveraging its own transportation funds in return for the Georgia Department of Transportation (GDOT) advancing state projects within this community – most notably, the County widening our limited access equivalent to an Interstate, Georgia 400 with local funds and gaining funding for important state projects. We are now partnering on other road projects, including two interchanges on Georgia 400.

As a community, we have been rated the healthiest county in Georgia for seven consecutive years by the Robert Wood Johnson Foundation, in conjunction with the University of Wisconsin Population Health Institute. Despite our relative strength in health outcomes, there are two specific health factors where we could be stronger: nearly 69,000 Forsyth residents drive alone to work each day. Worse, 51 percent of them have long commutes – defined in the study as exceeding 30 minutes. By comparison, that statistic is 35 percent nationally and 42 percent within Georgia. We can connect this area for improvement in our community health to two areas of focus I previously noted -- transportation and economic development (or, perhaps, economic prosperity). We can improve the health of our community by reducing the number of solo commuters as well as by reducing the percentage of them with long commutes.

County Manager's Budget Message Continued

By using our economic development tools to bring more jobs to Forsyth County, we not only increase local tax revenue and create added jobs in other industries through a multiplier effect, but we also reduce the length of trips on road segments in the metropolitan area. Local jobs free up existing capacity on various segments of roadway at the precise times of day when existing infrastructure is overloaded. In essence, our most cost-effective means of creating transportation capacity is by creating local jobs that improve health through shorter commutes while improving our local economy. Of course, getting commuters out of single occupant vehicles is another part of the solution and a grant-funded study will begin in 2019 to assess opportunities for public transportation – skipping outdated 19th and 20th century modes like heavy rail to focus on other existing and emerging modes. Not every community is as well positioned to accomplish these objectives but we have a highly educated and experienced workforce living in our community with a disproportionate number of CEOs, COOs, CIOs and CFOs.

Other areas of focus in this 2019 budget include a partnership with our Board of Education to increase school security with eleven additional school resource officers provided by the Sheriff. The Board of Education is compensating the County for these new positions. Service demands led to our adding five staff in our E911 Center, another of our accredited departments, as well as two positions in Code Compliance. Increased permit fees are helping to fund a total of eight positions in Planning and Community Development as we address service demands and service delivery.

A new fire station on Pittman Road, Station 11, will expand our capacity and help retain response times that many communities only hope to achieve. We are continuing on our path to a higher level of staffing on each piece of apparatus, and we have received grant funding for three years that will assist with the cost of twelve of our eighteen new positions. Two replacement stations are planned as well to meet current needs of our Fire Department.

The Engineering Department is expanding contractual services associated with capital projects and adding two new positions in 2019, a capital projects manager and a utility coordinator manager, to provide additional oversight as we position ourselves to move forward with five major road projects – three managed by the County and two by GDOT – for which the County's total share could exceed $170 million.

We have started down the path to shift an historical emphasis on inputs – line item budgets and number of positions – to the service level we provide in each program area. That realignment should provide citizens with a clearer understanding of what we provide to our community and will become even more evident as we craft a budget for 2020. We will still have the underlying detail on what we plan to spend and how we are staffed.
Thanks to all who participated in the 2019 budget and who will join us in the journey to that next level.

Photo: Board of Commissioners meeting

Eric R. Johnson
County Manager

Courthouse and Administration Building

County Mission & Vision Statement

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.

Photo: Forsyth County Administration Building

Officials of Forsyth County

MOLLY COOPER
Member • District 1

DENNIS BROWN
Secretary • District 2

TODD LEVENT
Member • District 3

CINDY JONES MILLS
Vice Chariman • District 4

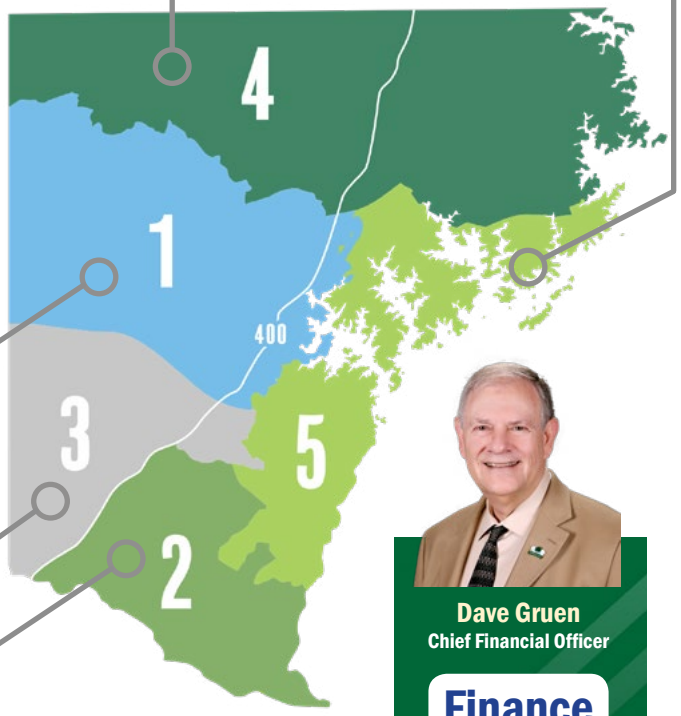
LAURA SEMANSON
Chariman • District 5

2019 Board of Commissioners

Eric Johnson
County Manager

Tim Merritt
Deputy County Manager

Administration



Dave Gruen
Chief Financial Officer

Finance

County Department Heads

Cynthia Iacopella Animal Shelter
Mary Kirkpatrick Board of Assessors
Steve Zaring Code Enforcement
Karen Shields Communications
Pat Giordano 911 Center
John Cunard Engineering
Rebecca Whitmire Finance
Barry Head Fire Department
Avery Gravitt Fleet Services
John Kilgore Geographic Information Services
Connie Brooker Indigent Defense
Brandon Kenney Information Systems & Technology
Anna Lyle Library
Jim Pryor Parks & Recreation
Pat Carson Personnel Services
Tom Brown Planning & Community Development
Donna Kukarola Procurement
Dan Callahan Public Facilities
Charity Clark Risk Management
Ruthie Brew Senior Services
Tammy Wright Recycling & Solid Waste
Barbara Luth Voter Registrations & Elections
Tim Perkins Water & Sewer
Chris Grimes Emergency Management

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 Judge
Christopher Willis Presiding 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

Organizational Chart

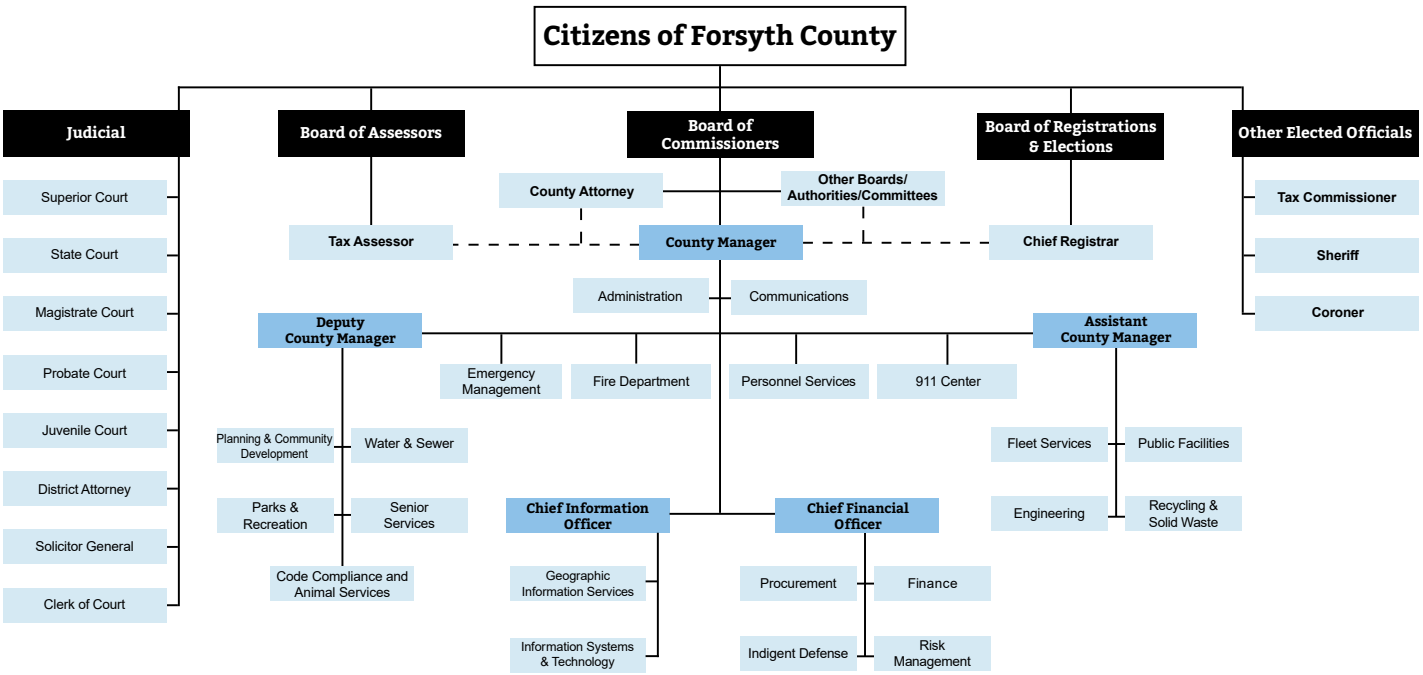
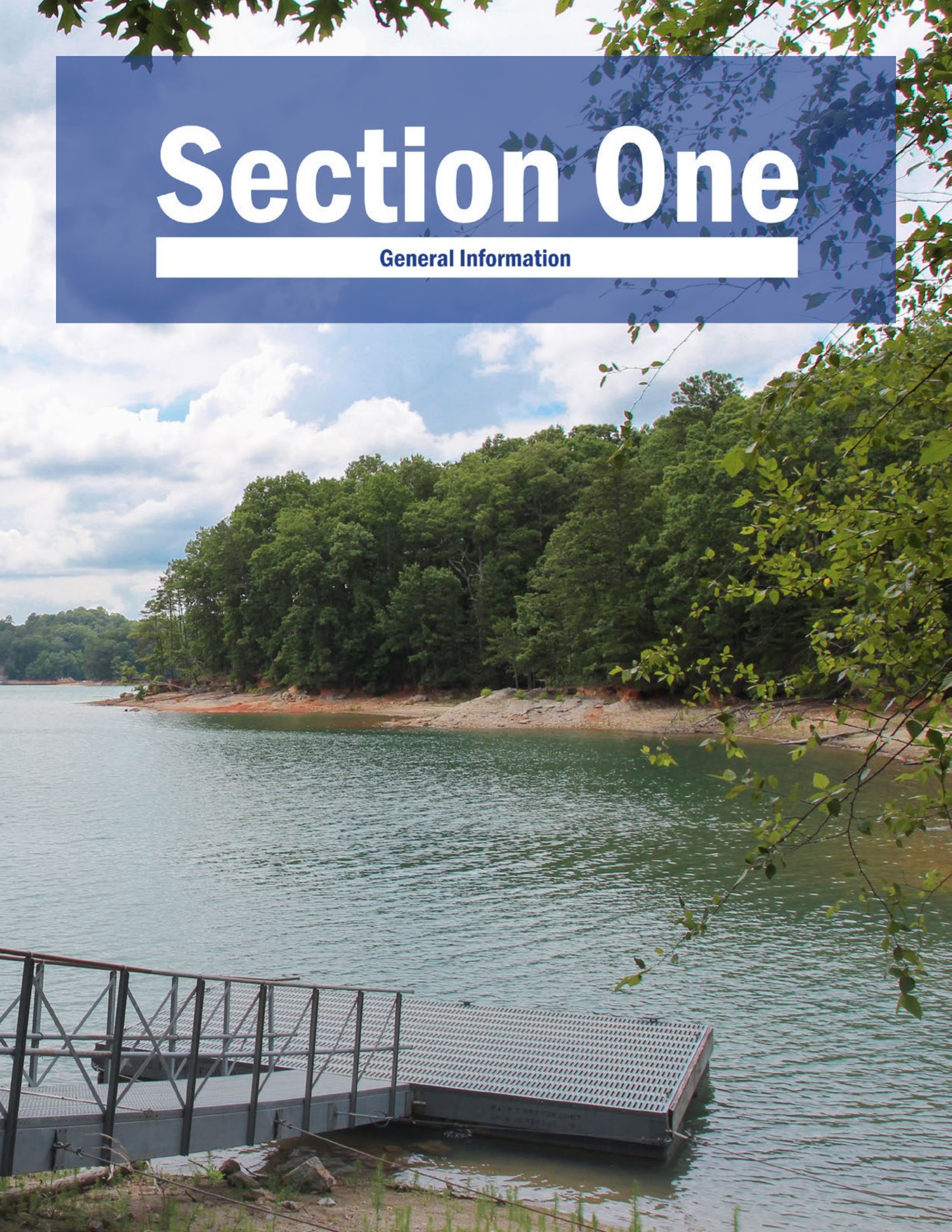


Photo: Forsyth County Courthouse (left) and Forsyth County Administration Building (right)

Section One

General Information



Forsyth County Transmittal Letter

To: Forsyth County Board of Commissioners

From: David G. Gruen, CFO

CC: Department Heads, Elected Officials

Date: December 6, 2018

Re: **2019 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY2019 (January 1, 2019 – December 31, 2019) 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 2019 Budget is balanced for all funds and totals $343,552,347 with the breakdown by fund type as follows:

General Fund	$137,938,988
Special Revenue Funds	52,109,204
Capital Projects Funds	22,652,871
Debt Service Funds	19,164,027
Enterprise Funds	75,680,834
Internal Service Funds	36,006,423
Total	$343,552,347

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 FY2019 County budget for all funds and activities decreased by 1.30% compared to the FY2018 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 budget meetings 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 FY2018 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.

Addressing both priorities is still important even as the property tax digest in 2018 improved with an increase of 8.02% over 2017. By acting to enhance the excellent quality of life, the County has been able to grow at a higher rate than any county in the surrounding region. This has paid off. It now continues to trend in a positive direction due to new construction from growth added to the tax rolls.

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

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

In the higher total 2018 Tax Digest, over 4.6% 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 7.936 mills, the Board of County Commissioners voted to adopt the same maintenance and operations millage rate, maintain the Fire and lower the Bond millage rate to 1.319 from 1.419 mills, a 7.0% reduction.
- The adopted FY2019 budget is balanced. The budget includes $9.6 million in transfers to other funds from the General Fund, including $4.0 million to fund the new Capital Asset Replacement Program.
- The 2013 SPLOST VII program, beginning July 1, 2013, is expected to provide about $217 million over six years for capital items and projects.
- Funding provided for Public Safety system radio replacements – $2.7 million and $1.5 million for system upgrades in FY2019.
- Funding increased for employee healthcare program – +5% for participating employees along with comparable increases in employee contributions. Also implemented program changes continue to moderate future cost increases.

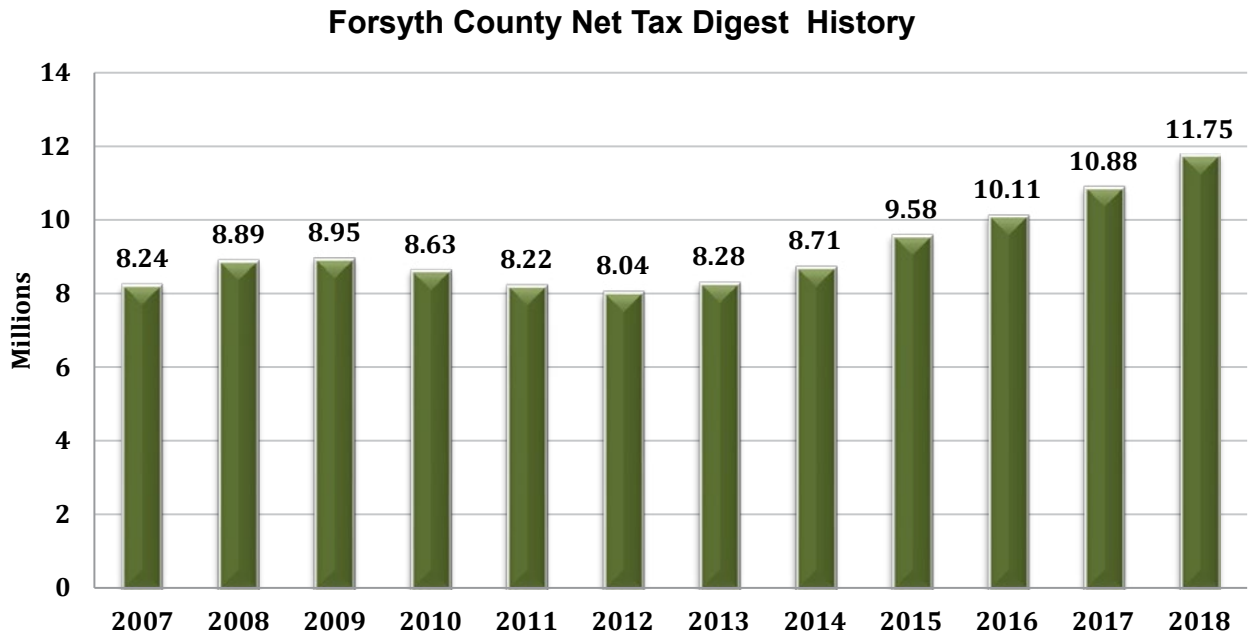
ECONOMIC OUTLOOK

A variety of economic indicators suggests that the national economy is experiencing continued slow growth. Recent data shows that 2019 will provide modest inflation, slow increase in the cost of borrowing with a projected rate of about 2.4% in the GDP, 2.6% Consumer Price Index increase, and continued low unemployment. The County anticipates higher 2018 tax digest revenues than 2017 and steady growth represented by an increase in sales tax revenues, single family permits, and utility connections. New residential dwelling unit permits have continued at a strong pace with an average of over 2,500 annual single-family permits from 2016 through 2018.

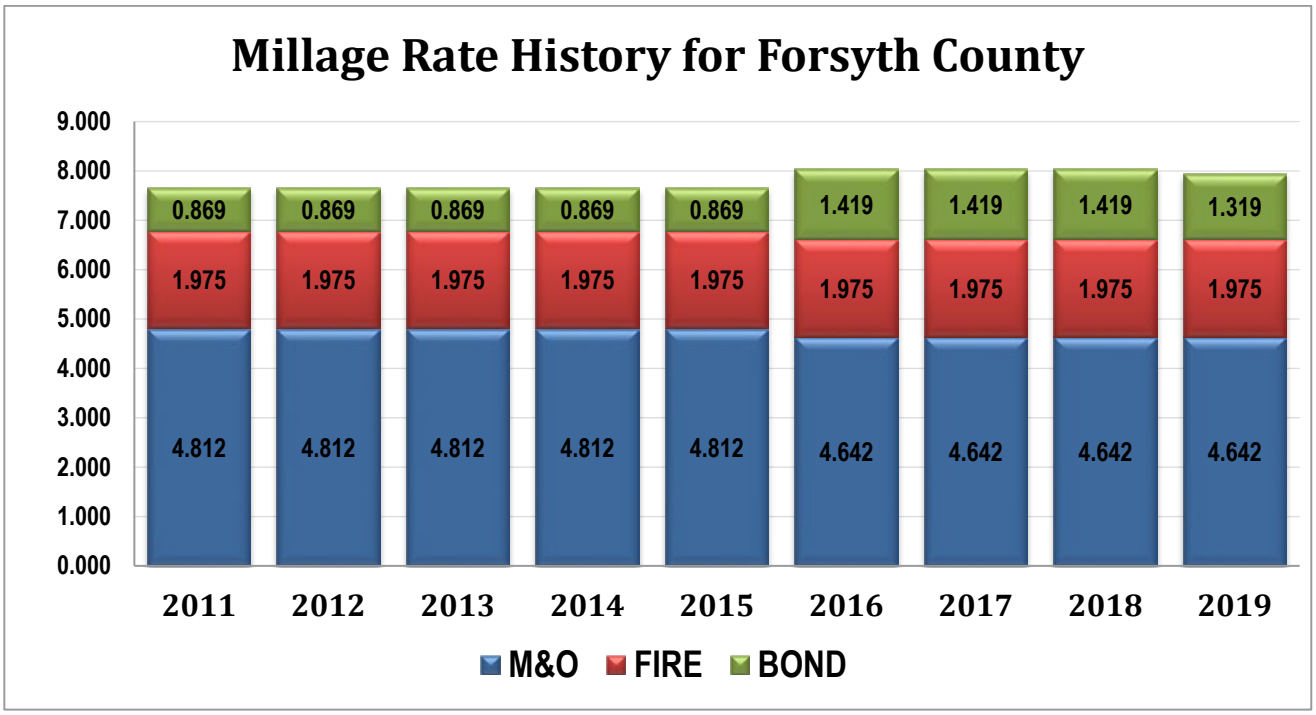
The County addressed the following priorities while balancing the FY2019 budget:

- Levying a lower total County Millage Rate with the property tax digest increasing by 8.02%
- Continuing the effective effort to control escalating healthcare costs and maintain service levels, new benefits options, and employee wellness program, with the FY2019 budgeted rates
- Reserves of $3.2 million for merit increases
- Radio replacements of $2.7 million for the Public Safety system
- Replace Sheriff's Office vehicles for $2.2 million due to high mileage or damage
- Increased funding for state mandated Juvenile Court program requirements

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 2018 tax digest, which finances the FY2019 budget, shows an 8.02% increase from the 2017 tax digest.



At their July 19th meeting, the Forsyth County Board of Commissioners adopted the millage rates that will fund the County's 2019 budget. The Board voted to maintain the County's M&O millage rate. The County reduced the overall total millage rate to 7.936 from 8.036 mills. This includes maintaining the same millage rates for Maintenance & Operations (4.642) and Fire (1.975), while lowering the rate for Bonds (1.319).



Healthcare benefits costs were higher in 2017 and 2018, causing an increase for the County's employees in 2019. Costs are budgeted to increase by 4.8% for FY2019 over estimated FY2018 The County self-insured plan continues to include an option for a high deductible plan as well as a wellness discount. For 2017, the County added the Kaiser Permanente fully insured HMO option at lower costs while still providing quality healthcare. Employee participation in the new program increased through 2018. In addition, new measures recommended by the healthcare program consultant for Board action to control future cost increases have proven to be effective through 2018. The County has a self-insured healthcare program using Aetna as the third-party administrator (TPA) along with the Aetna preferred provider organization (PPO).

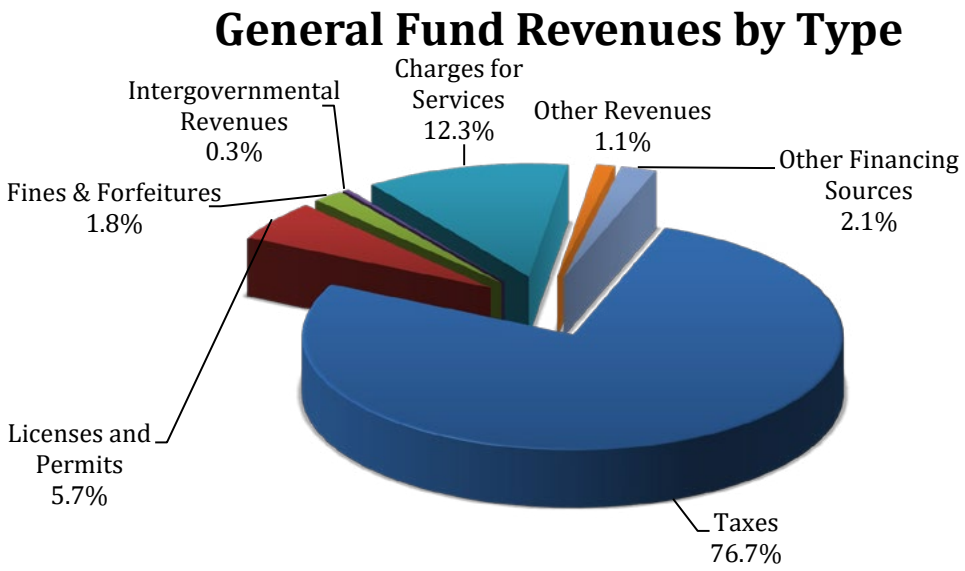
GENERAL FUND

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 FY2019 budget projects one mill to produce $11,401,575 at the collection rate of 97% in property tax revenue, an increase of about $846,385 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 $52,926,113 in taxes, an 8.02% increase from the 2018 tax digest.



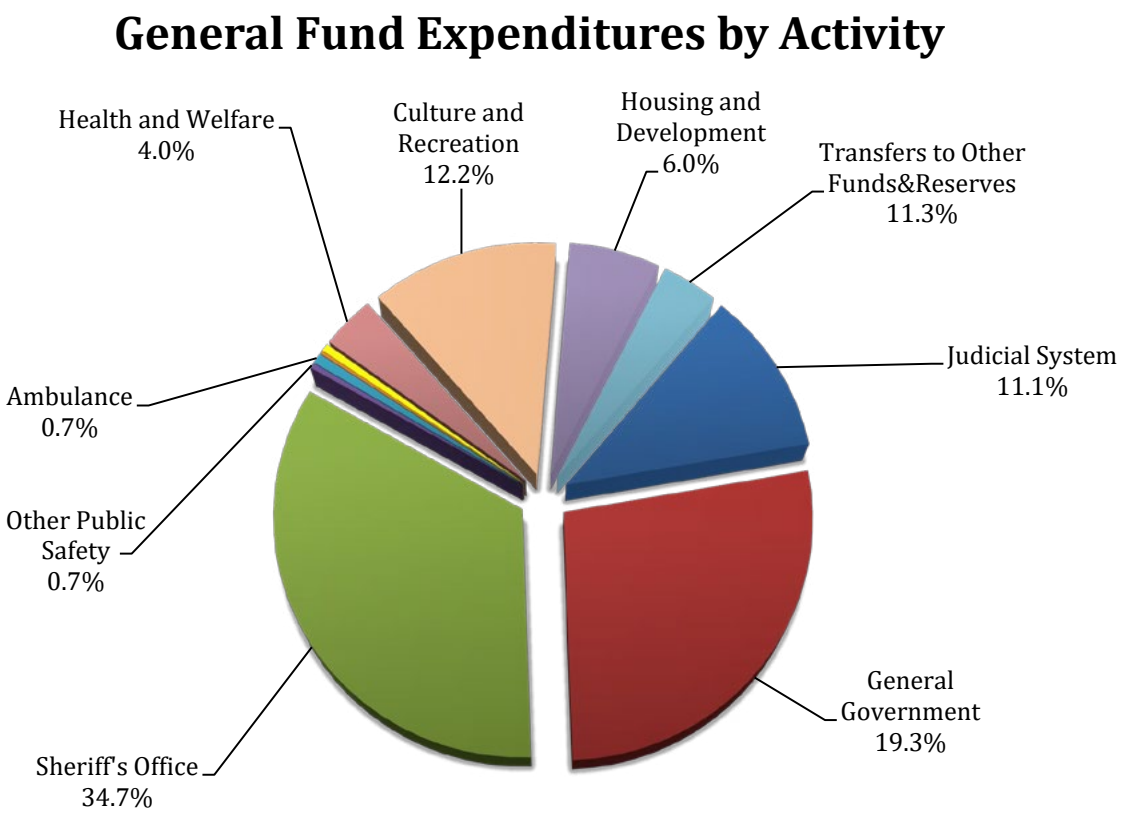
TOP FOUR REVENUE SOURCES

Taxes: This revenue accounts for 76.7% 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 FY2019 is $105,830,813 which is an 8.5% increase from the FY2018 adopted budget. This increase is due to an increase in the digest as well as an increase to other tax collections such as LOST, alcohol excise tax, and the Title Ad Valorem Tax (TAVT) on vehicles.

Charges for Services: This revenue accounts for 12.3% 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 FY2019 is $16,869,362, a 16.1% increase from the FY2018 adopted budget. This increase is mainly due to higher collections budgeted to come from the tax collection commissions and the Sheriff security services.

Licenses and Permits: This revenue accounts for 5.7% 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 FY2019 is $7,837,000, which is a 12.4% increase from the FY2018 adopted budget. This increase is mainly due to an increase in building permit fees.

Fines and Forfeitures: This revenue accounts for 1.8% of the total revenue for the General Fund. This category includes revenue recognized from fines related to the courts and restitution. The total for FY2019 is $2,508,400, a 3.9% increase from the FY2018 adopted budget. This increase is due to an increase in budgeted state court fines.



GENERAL FUND EXPENDITURE HIGHLIGHTS

The Sheriff's Office utilizes the largest part of the General Fund, representing 34.7% of total expenditures in FY 2019. Other General Fund expenditures include the general government, judicial system, ambulance services, coroner, health and welfare, culture and recreation and housing and development. These functions account for 54.0% of General Fund Expenditures in FY2019. The remaining 11.3% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest single impact for FY 2019 in the General Fund was due to increased funding for the Sheriff's Office personnel costs, including healthcare benefits. An increase of $2.1 million for salary compensation adjustments has been allotted for employees.

SPECIAL REVENUE FUNDS

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

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

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUNDS

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

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

DEBT SERVICE FUNDS

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

For FY2019, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the County at 1.319 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

2017 assessed value of taxable property after the issuance of the Bonds, the County could incur up to $1,047,099,628 of long–term obligations payable as general obligation bonds.

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2017	$ 12,141,896,275
Debt Limit (10% of Assessed Value)	$ 1,214,189,628
Amount of Debt Applicable to Debt Limit	$ 167,090,000
Legal Debt Margin	$ 1,047,099,628

The current outstanding General Obligation and Sales Tax Debt includes:

- **$4,100,000 Series 2008A** – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. They bear interest rates from 2.5% - 5% and are payable on March 1 and September 1 of each year. $64,065,000 was refunded with the 2015B GO Bonds issued on 04/30/15.

- **$7,330,000 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.

- **$3,320,000 Series 2013** – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. $7,415,000 was refunded with the 2017 GO Bonds issued on 12/27/17.

- **$16,365,000 Series 2015A** – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges, and sidewalks in the County. $63,395,000 was refunded with the 2017 GO Bonds.

- **$60,315,000 Series 2015B** – for the purpose of refunding the General Obligation Refunding Bonds, Series 2008 in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately $4,967,439 at NPV. They bear interest rates of 5.00% and are payable on March 1st and September 1st of each year.

- **$75,660,000 Series 2017** – for the purpose of refunding the General Obligation Refunding Bonds, Series 2013 and 2015A in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately $4,067,6329 at NPV. They bear interest rates of 3.00% to 5.00% and are payable on March 1st and September 1st of each year.

Water & Sewer Revenue Bonds

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

The current outstanding Water & Sewer Revenue Debt includes:

- **$18,645,000 Series 2011** – for the purpose of refunding $1,420,000 of the Series 1998 Bonds, and to refund the remaining $28,360,000 of the Series 2001 Bonds. The bonds bear interest from 2% - 5% and will mature on April 1, 2025.

- **$30,465,000 Series 2011** – variable-for the purpose of refunding $30,320,000 the Series 2005B Bonds. Interest rates reset monthly and are subject to change over the life of the bonds. The bonds will mature on April 1, 2035.

- **$26,585,000 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.

- **$25,520,000 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.

- **$70,820,000 Series 2015** – for the purpose of refunding $935,000 of the Series 2005A Bonds, and $23,735,000 of the Series 2007 Bonds and new money of $60,000,000 for the purpose of expanding the County's water and sewerage system. The bonds will mature on April 1, 2016 through 2037.

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

CAPITAL PROJECTS FUNDS

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

- Capital Outlay Fund

The total amount budgeted for the FY2019 Capital Projects is $22,652,871 and includes:

- $ 8,745,500 for Reserves for Future Capital Outlay
- $ 1,075,000 for replacement and new vehicles for Sheriff's Office
- $ 1,848,000 for roads and infrastructure
- $ 4,205,989 for radio system upgrades for Public Safety
- $ 2,178,421 for Capital Asset Replacement Program (CARP) funding for vehicles
- $ 939,678 for CARP funding for equipment and furnishings
- $ 471,273 for CARP funding for computer hardware and software
- $ 287,000 for CARP funding for Parks
- $ 1,250,000 for the Neighborhood Identification Program
- $ 749,200 for the District Roadway Beautification Program
- $ 620,000 for purchased of communication equipment for Communications Department
- $ 282,811 for site improvements Tree Ordinance

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 6, 2018, Forsyth County voters approved the continuation of the SPLOST program, with their approval of SPLOST VIII. SPLOST VIII collections will begin on July 1, 2019, following the expiration of the current SPLOST VII program. The collections will continue for six years, through June 2025. County projects slated to be completed with SPLOST VIII funding include:

- Transportation projects
- Fire Department- equipment and training facilities
- Scheduled replacement of fire engines
- Sheriff's Office- replacement vehicles and equipment
- Senior Services facility
- Waterline extensions
- Park projects- new facilities & renovations
- Animal Services projects
- Veterans Memorial

The SPLOST VII program, was approved by voters November 8, 2011, went into effect July 1, 2013 and expires on June 30, 2019. Original projections for the six-year program anticipated collections of approximately $210 million. Total collections are projected to exceed $216 million.

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

- Castleberry Road widening project (with SPLOST VI Funds)
- Sharon Road widening project
- Bike/Pedestrian path projects
- A number of intersection improvements throughout the County
- Annual street resurfacing program (with State grant funds).
- Union Hill/Mullinax Road widening project (with SPLOST VI Funds)
- Phases II and III of the Old Atlanta Road widening project (with SPLOST VI Funds)

Improvements to a number of County parks were funded by SPLOST VII including:

- Improvements at the green space passive use parks
  - Old Atlanta Park
  - Haw Creek Park
  - Chattahoochee Pointe

Other SPLOST VII projects completed:

- Animal Shelter construction
- Fire engine replacements
- Sharon Forks Library expansion
- Administration Building renovations
- Emergency raw water generator at the Lake Lanier water intake facility

CONCLUSION

In conclusion, the FY 2019 budget does provide an acceptable level of funding for the County to meet its public service priorities while addressing significant financial issues. More needs to be done as we approach the FY 2020 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 County Commission, various County departments, and elected and appointed officials for their investment in the preparation of our budget. We continue to work diligently to provide our residents with the high-quality scope of services they have come to expect from Forsyth County. If you have any questions or comments about the information presented to you, please contact our Finance Department at (678) 513-5850 or visit our website at www.forsythco.com.

Respectfully Submitted,

David G. Gruen
Chief Financial Officer

Forsyth County Budget Priorities

This Year

- Meet budget requirements without increasing the tax rate
- Increased Sheriff 's Office staffing Level
- Budgeted Capital Fund Reserves for long term projects
- Radio system redundancy and service area improvement
- Enhanced Public Transportation service level
- Expansion of a recreational therapy program

Last Year

- Meet budget requirements without increasing the tax rate
- Increased Sheriff's Office staffing level
- Budgeted Capital Fund Reserves for long-term projects
- Radio system redundancy and service area improvemen
- Enhanced Public Transportation service level
- Implementation of a recreational therapy program

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 17/18 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 8.02% 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.

	2017	2018
M&O	4,642	4,642
FIRE	1,975	1,975
BOND	1,419	1,319
TOTAL RATE	**8,036**	**7,936**

Increased Sheriff's staffing level adding an additional 23 Sheriff's Officers to increase service level presence in the community and the jail.

Budgeted Capital Fund reserves for long-term projects including funding Public Facilities, Sheriff's Office, Parks, and Radio System's long term capital needs.

Budgeted for Radio System redundancy and service area improvement by adding a Geo-Redundant Prime Site and an Aviat Microwave Backhaul System.

Budgeted for enhanced Public Transportation Service Level by adding two new busses and drivers to increase the capacity of the county's demand response program.

Implementation of a Therapeutic Recreation program to meet the needs of individuals with disabilities.

Canoe/Kayak launch at Chattahoochee Pointe

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

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

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

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

Photo: Big Creek Greenway

Forsyth County Highlights

11 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. Zac Brown, leader of the Grammy-winning Zac Brown Band, was born in Cumming.
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. Both actresses Skyler Day and Kelli Giddish were born in Cumming.
10. America's Promise Alliance has announced Cumming/Forsyth County as a second-time winner for the "100 Best Communities for Young People."
11. Ron Reis, former World Championship Wrestling wrestler also known as the Yeti, lives in Cumming

Rated #1 in the state for...

Fastest Growing County (#25 in US)

Healthiest County (7 years in a row)

Most Affluent County (#16 in US)

Community for Incoming Investment (top 10 in US)

Projected Population in 2040 (430,301)

Public School

High School Graduation Rate (94.4%)
Average SAT score (1146)
Average ACT score (24.5)

Sources:
U.S. Census, Robert Wood Johnson Foundation, SmartAsset.

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

Photo: Sawnee Mountain

Forsyth County at a Glance

Date of Incorporation	December 3, 1832
Form of Government	Commission - County Manager
2018 County Population Estimate	236,612

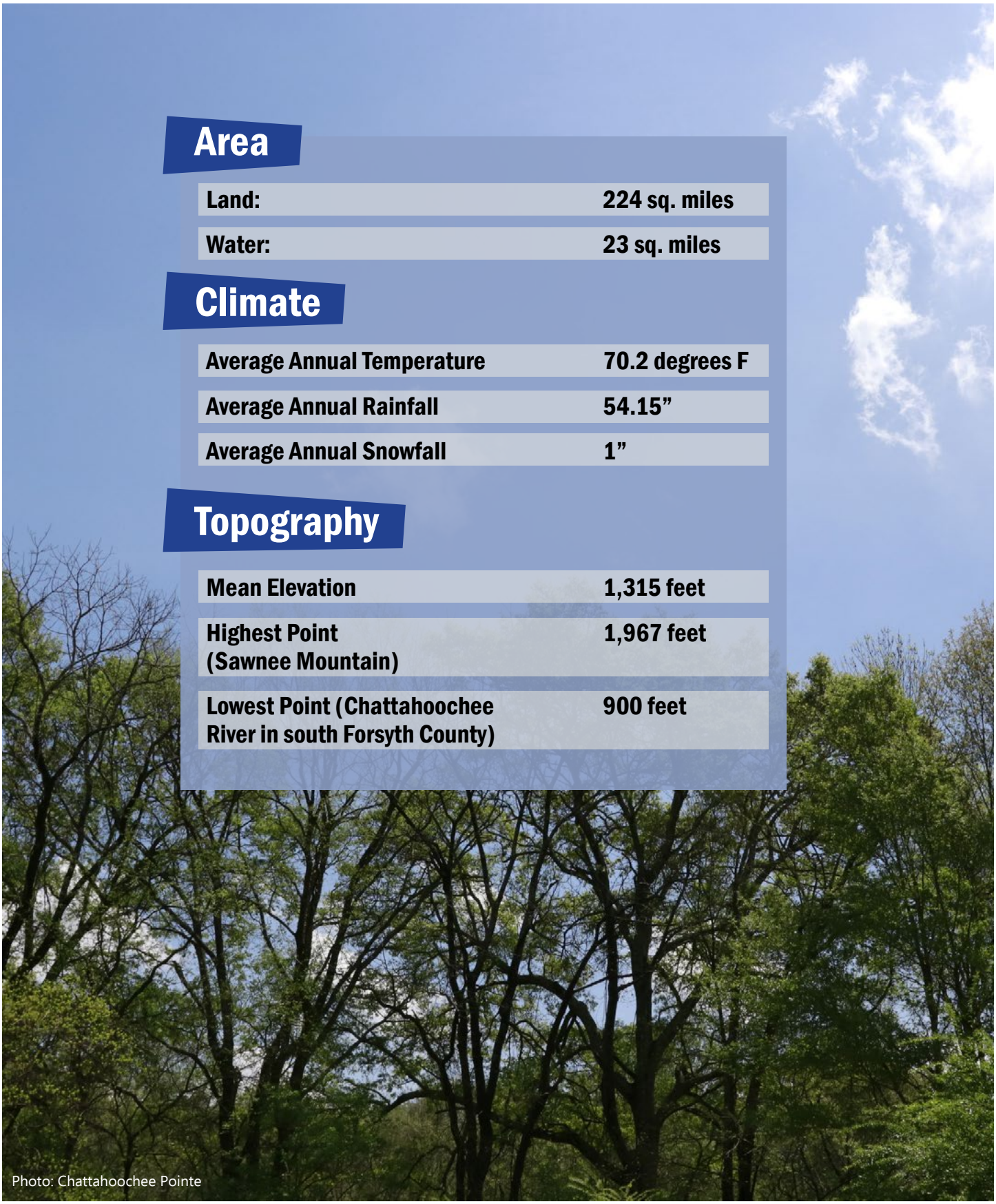
Historic County Population

1990:	44,083
2000:	98,407
2005:	140,393
2010:	175,511
2015:	212,438
2016:	221,009
2017:	227,967

Total Area of Country (Square Miles)	247

Above: Forsyth County, Georgia map circa 1832

Geographic Characteristics of Forsyth County



Area

Land:	224 sq. miles
Water:	23 sq. miles

Climate

Average Annual Temperature	70.2 degrees F
Average Annual Rainfall	54.15”
Average Annual Snowfall	1”

Topography

Mean Elevation	1,315 feet
Highest Point (Sawnee Mountain)	1,967 feet
Lowest Point (Chattahoochee River in south Forsyth County)	900 feet

Photo: Chattahoochee Pointe

Existing Land Use and Development

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

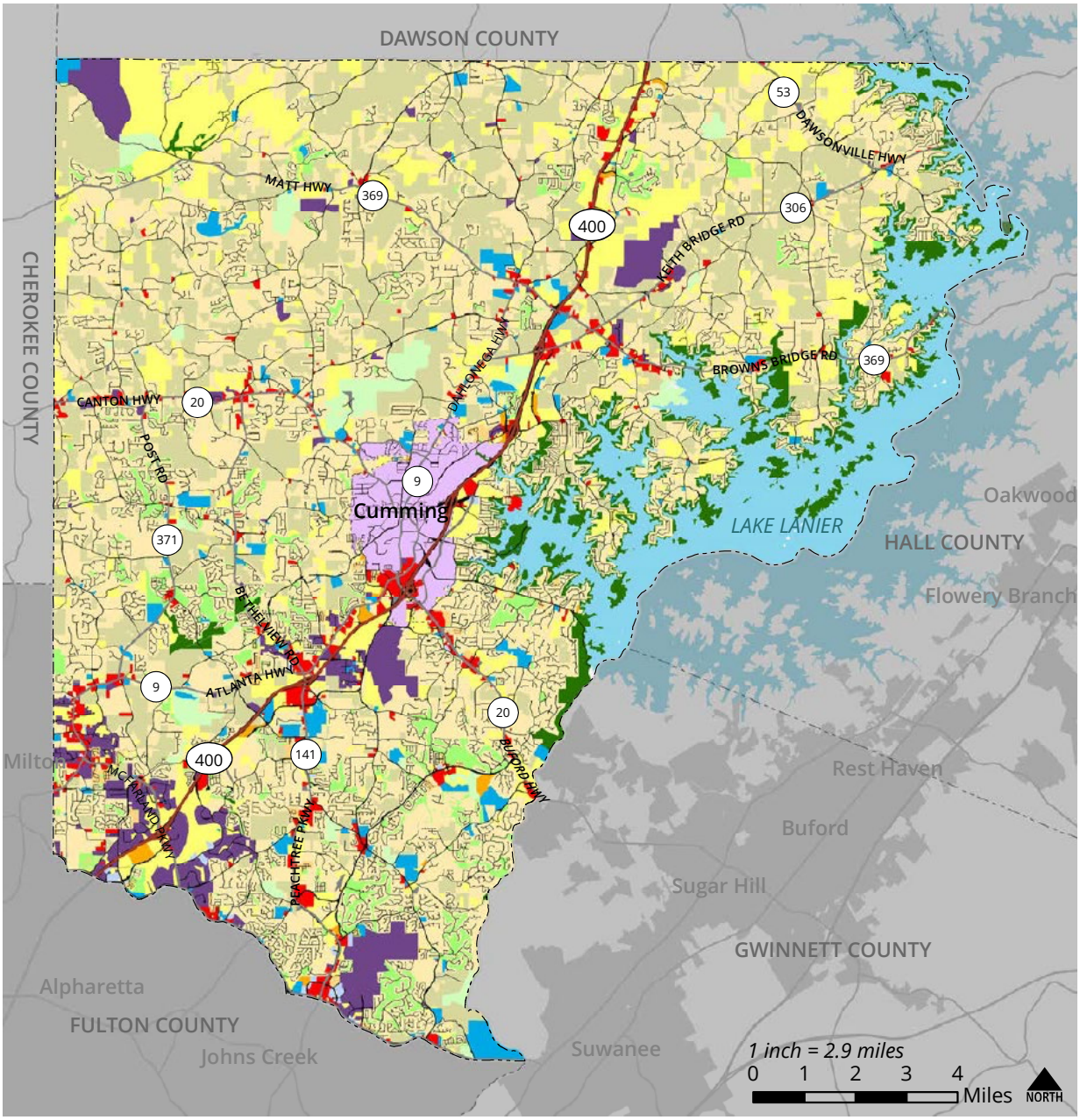


Figure A.50:Existing Land Use (2016 Update)

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

Existing Land Use and Development

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

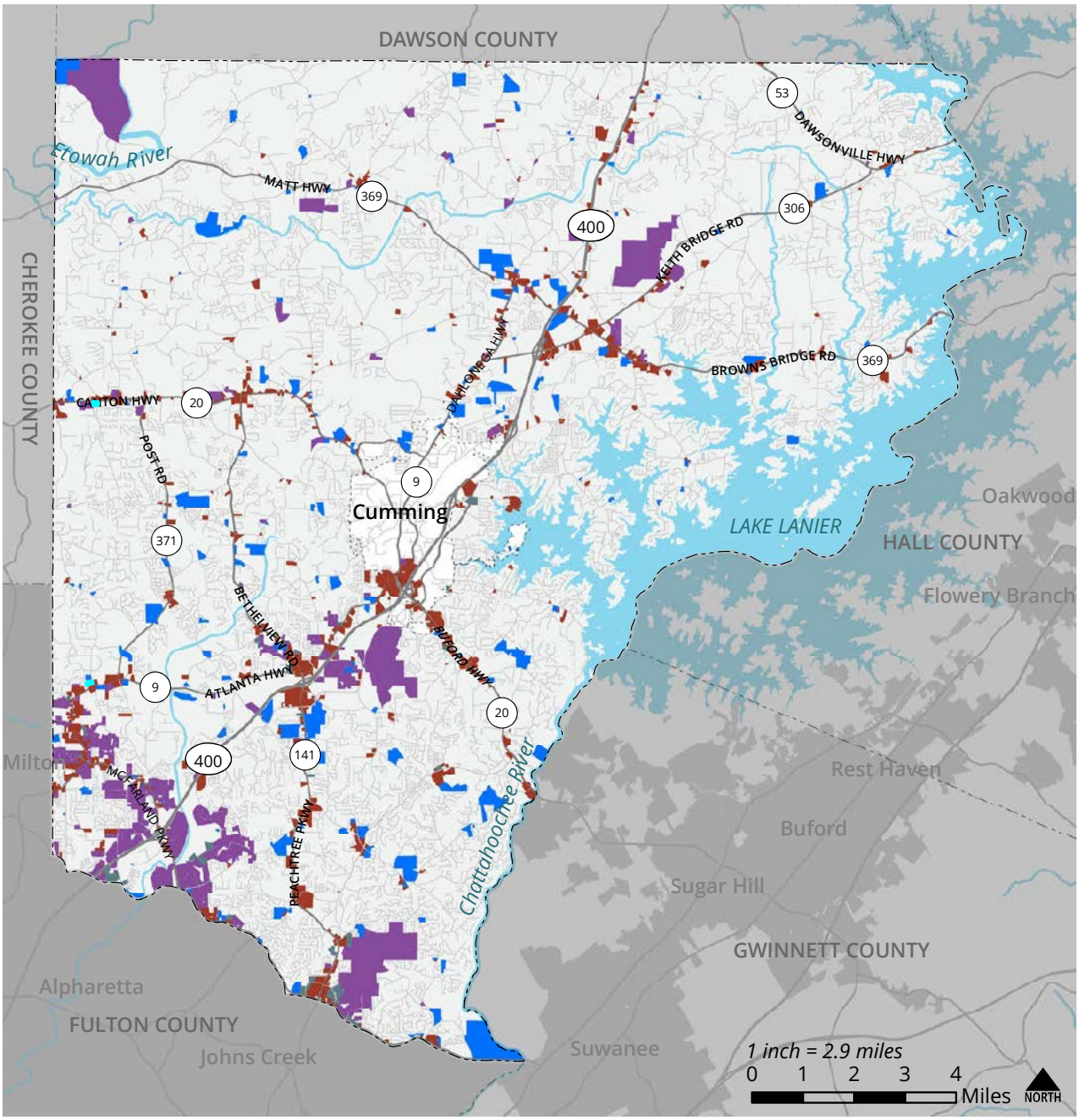


Figure A.51:Existing Land Use 2016 Update (Commercial, Office, Industrial, Institutional)

- Commercial
- Office
- Industrial
- Institutional/Public

Future Land Use and Development

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

Character Areas:

- North Georgia 400
- South Georgia 400
- Chestatee/Jot Em Down
- Campground
- City of Cumming
- Haw Creek and Daves Creek
- Lanier
- McFarland
- Etowah
- Sawnee Mountain
- Big Creek
- Vickery Creek

Nodes:

- Regional Node
- Community Node
- Neighborhood Node

Natural and Cultural Resources

Historical Sites of Forsyth County

INSTITUTIONS

- Mt. Tabor Baptist Church (circa1833) • Mt Tabor Road
- Old Big Creek Courthouse (circa 1917) • North side of Hemrick Road
- Victory Post Office (circa 1880) • North side of Atlanta Hwy
- Cumming Public School* (circa 1923) • 101 School Street

LANDSCAPES

- Pooles Mill Bridge* (built circa 1820; rebuilt 1901) • Crosses Settingdown Creek

Photo: Pooles Mill covered bridge

- Settles Bridge (circa 1930) • Crosses the Chattahoochee River

RESIDENCES

- Glenn R Fowler House* (circa 1910) • 3813 Atlanta Highway
- Tribble House (circa 1905) • Northwest corner of Evans Road
- A. B. Tollison Home (circa 1875) • West of Burnt Bridge Road

COMMERCIAL

- Buffington's Tavern (circa 1805) • Originally located on Old Federal Road, moved to Cumming Fairground

*Added to the National Register of Historic Places.

Protected Species of Forsyth County

Silverstripe Shiner
(Notropis Stilbius)

Habitat:
Medium-sized streams and rivers in flowing pools over sandy to rocky substrates. Riffles and runs of medium sized rivers

Amber Darter
(Percina antesella)

Shining Indigo-bush
(Amorpha nitens)

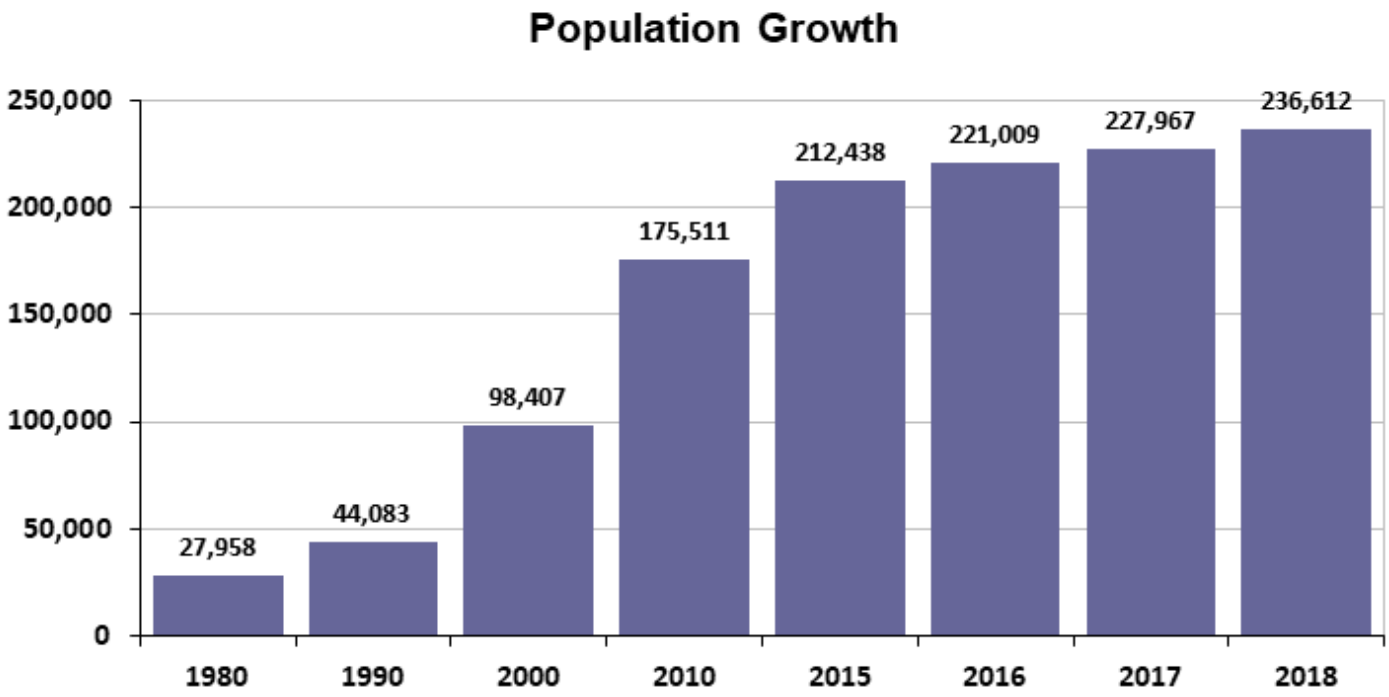
Schwerin Indigo-bush
(Amorpha schwerinii)

Georgia Aster
(Aster georgianus)

Monkeyface Orchid
(Platantahera integrilabia)

Habitat:
Rocky, wooded slopes; alluvial woods; rocky upland woods; upland oak-hickory-pine forests and openings; sometimes with Echinacea laevigata or over amphibolite; red maple-gum swamps; peaty seeps and streambanks with Parnassia asarifolia and Oxypolis rigidior

Demographic and Economic Statistics



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 is projected to be 430,301 at the end of 2040; as of 2018 the estimated population is 236,612.

Currently Forsyth County is the 3rd Fastest Growing County in the State of Georgia and 25th in the nation. This is based on estimated population growth of 3.51% from 2017 to 2018 compared to counties exceeding a population larger than 20,000.

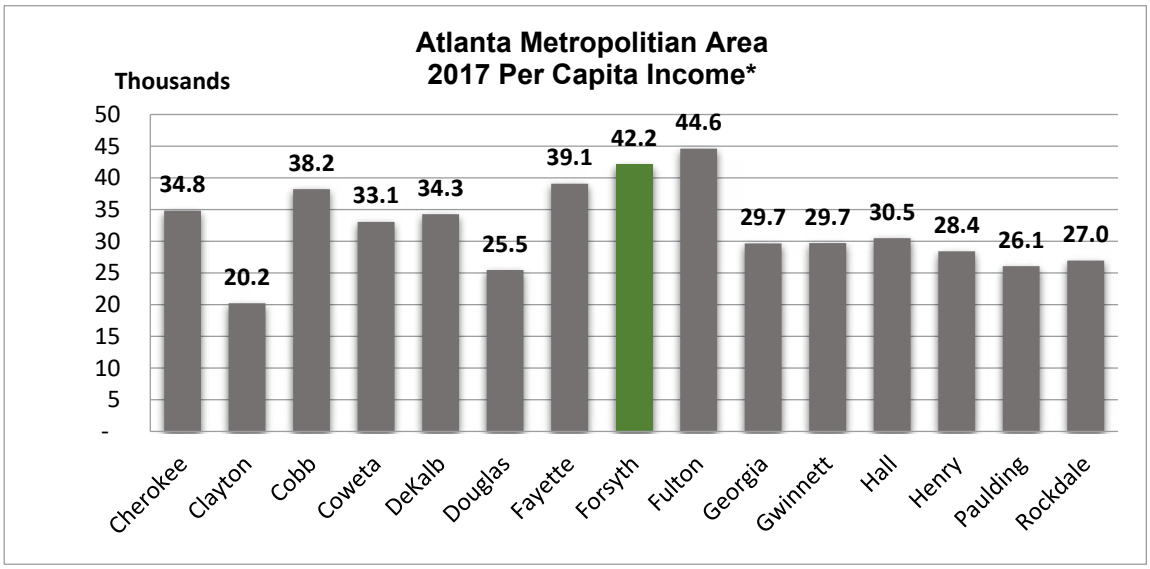
3rd
Fastest Growing County in Georgia
25th in U.S.

Source: US Census Bureau

FORSYTH COUNTY GROWTH RATES	
Year	**Population Increase**
1980 - 1990	58%
1990 - 2000	123%
2000 - 2010	34%
2010 - 2018	35%

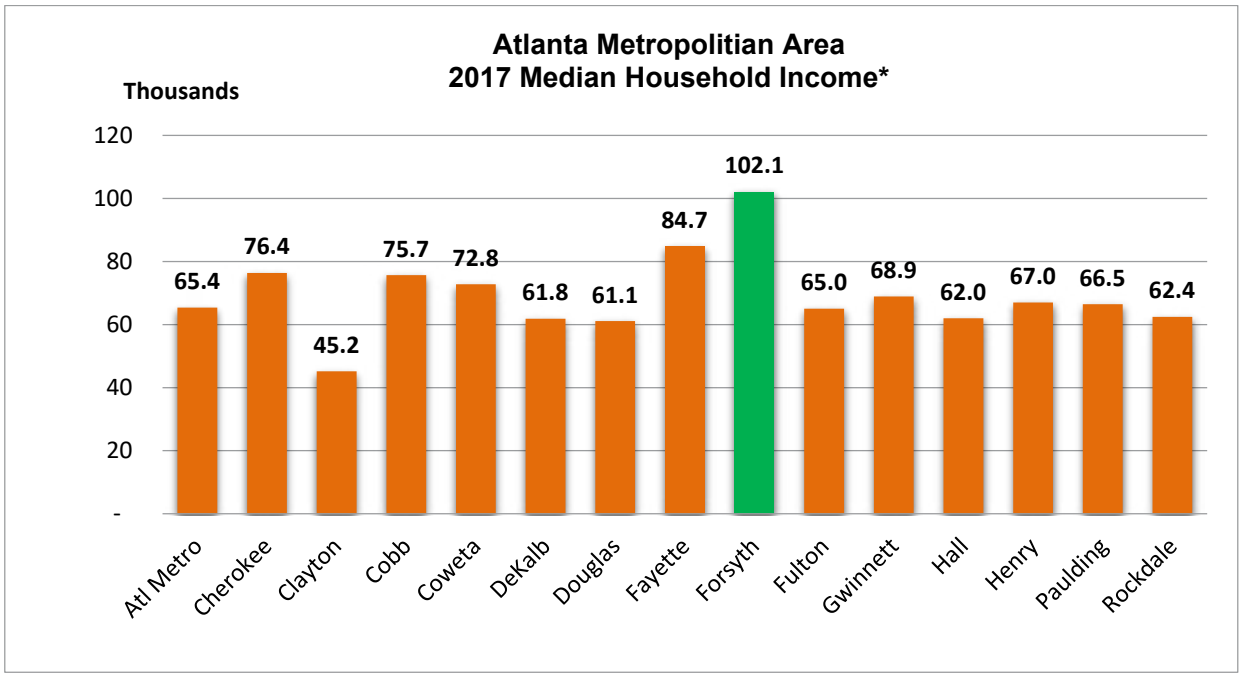
Data Sources: The U.S. Census Bureau and the Forsyth County Chamber of Commerce.

Forsyth County has the second highest per capita income in the Atlanta Metropolitan Area. The U.S. Census Bureau reports as of 2017 that Forsyth County resident's per capita income at $42.2 which is 42.2% higher than the state of Georgia. The county's median household income is $116,492 ranking it the highest in the Atlanta Metropolitan Area, 73.0% above the state.



Data Source: The U.S. Census Bureau

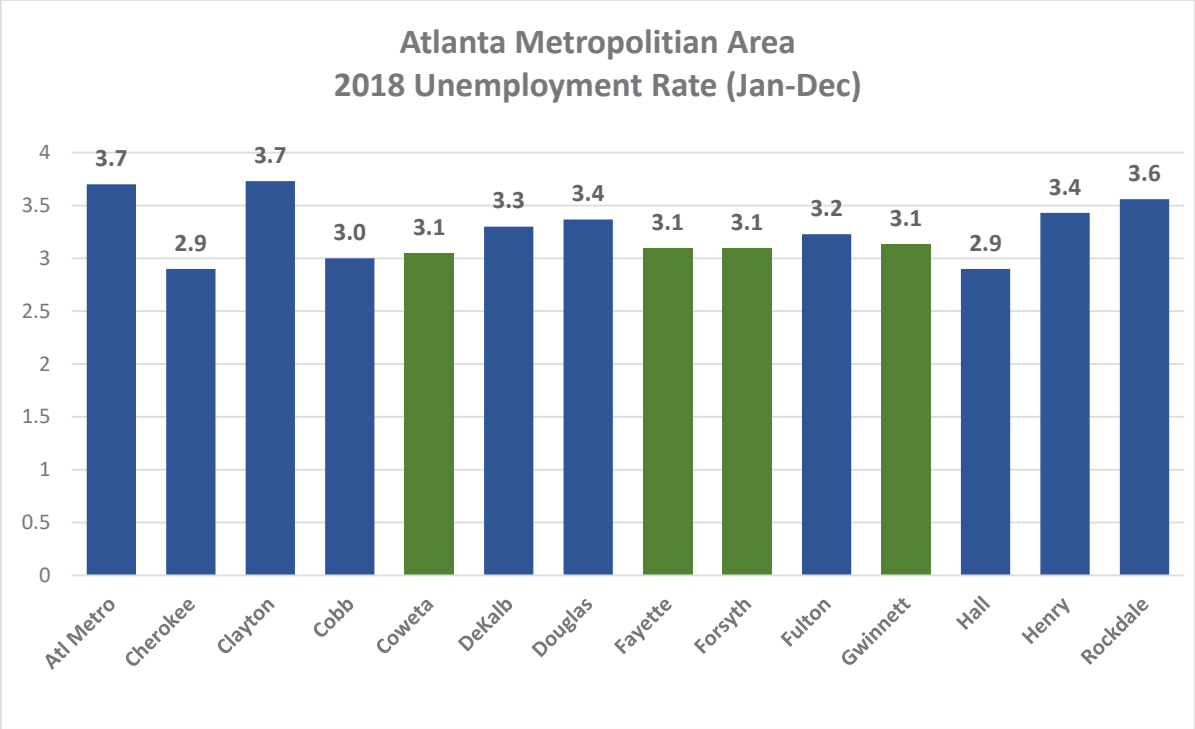
The U. S. Census Bureau states, "**Per capita income** is the mean income computed for every man, woman, and child in a geographic area. It is derived by dividing the total income of all people 15 years old and over in a geographic area by the total population in that area. Note -- income is not collected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



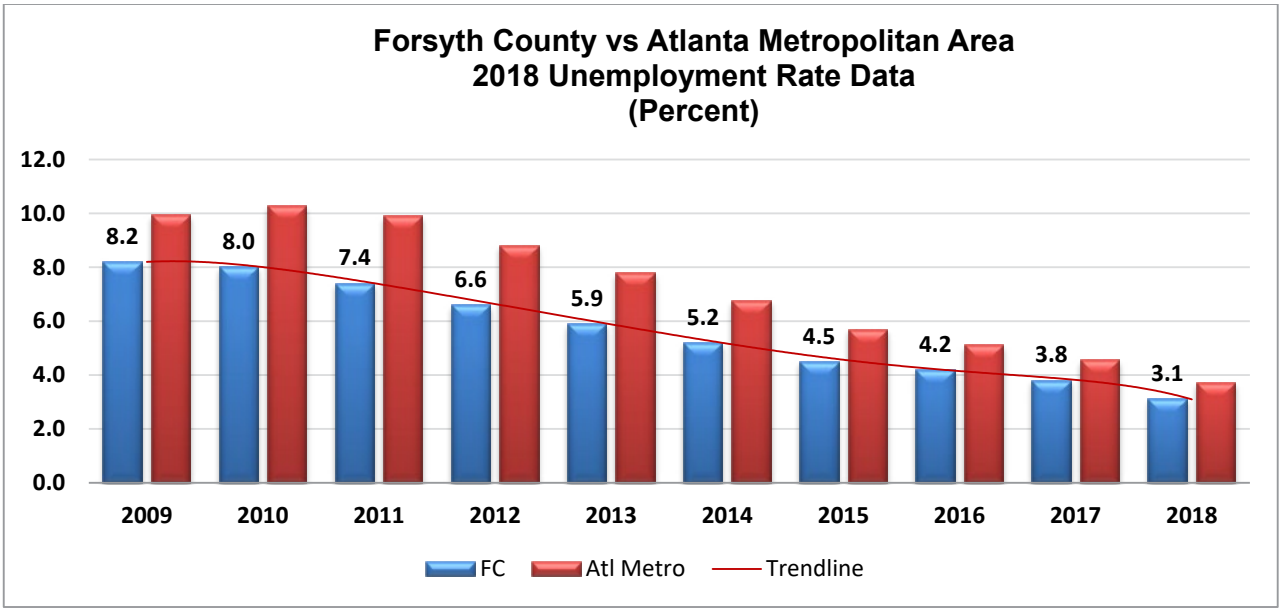
Data Source: The U.S. Census Bureau

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

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

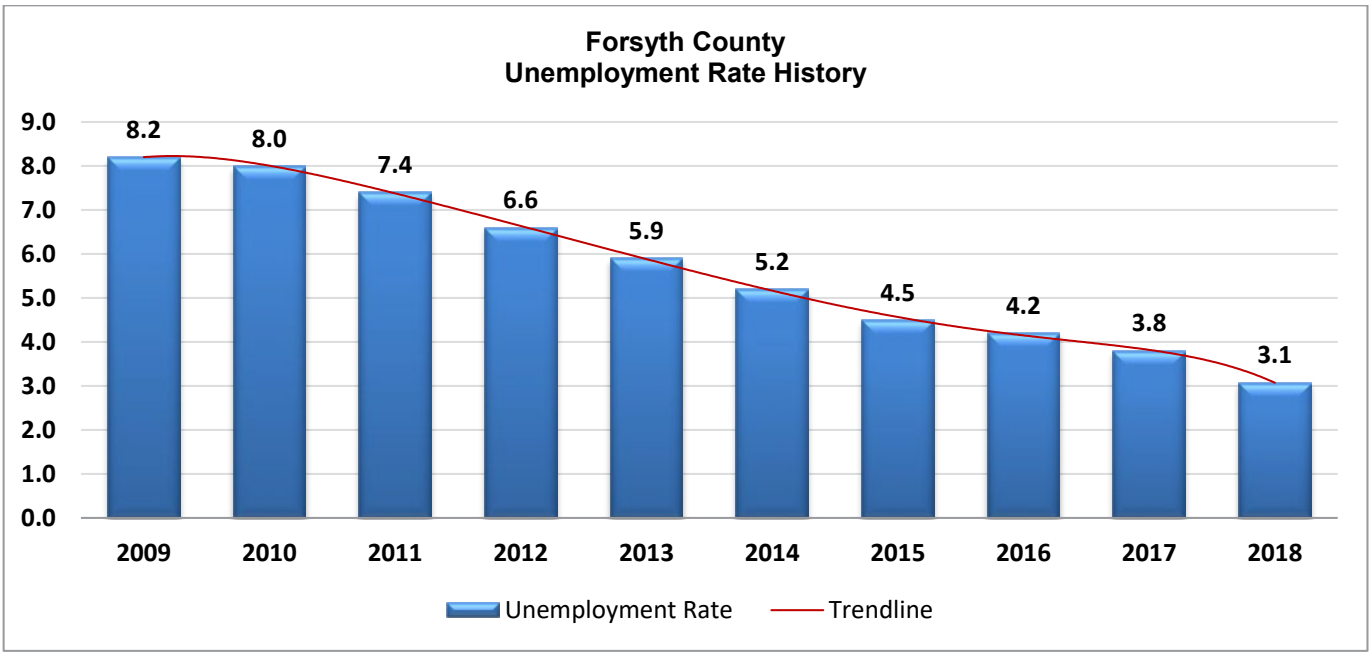


Data Source: The U.S. Department of Labor's Bureau of Labor Statistics



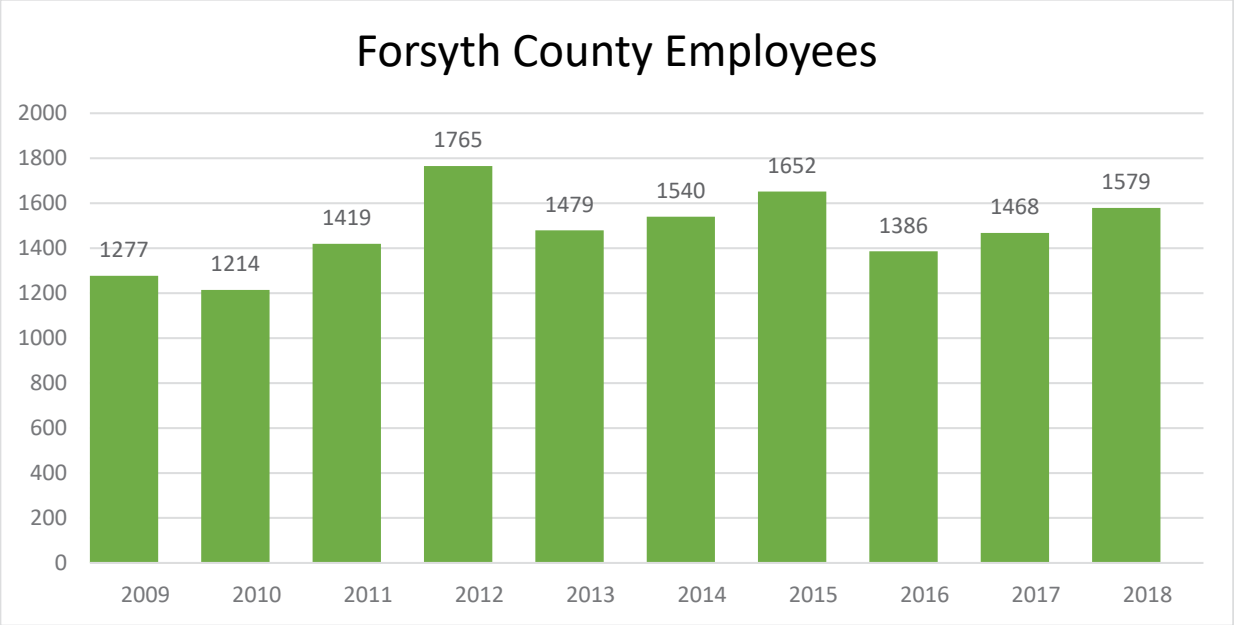
Data Source: The U.S. Department of Labor's Bureau of Labor Statistics

The U.S. Department of Labor reports that Forsyth County had one of the lowest unemployment rates in the Atlanta Metropolitan Area for 2018.



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

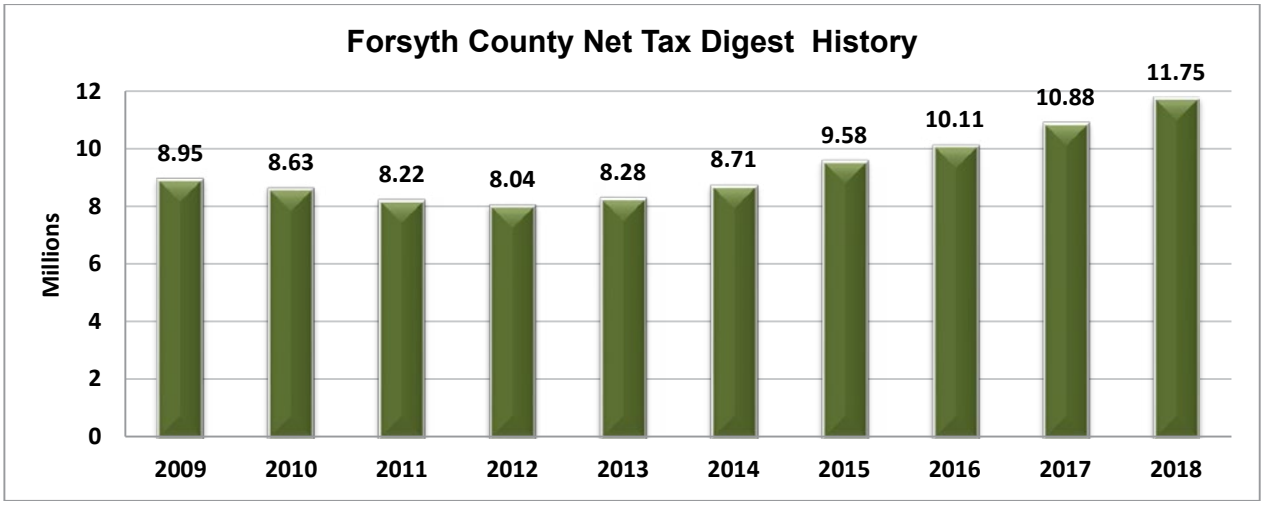
Forsyth County Government Employees

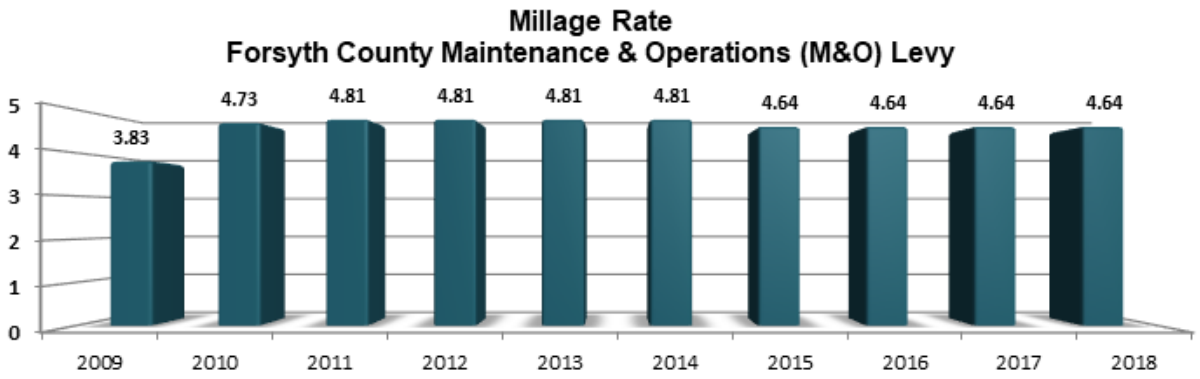


*This includes full-time as well as part-time employees. The significant increase in 2012 was to accommodate for the presidential election. In 2016, there was a new state voting system and scanning program in place that made the voting process more efficient and required fewer part-time employees.

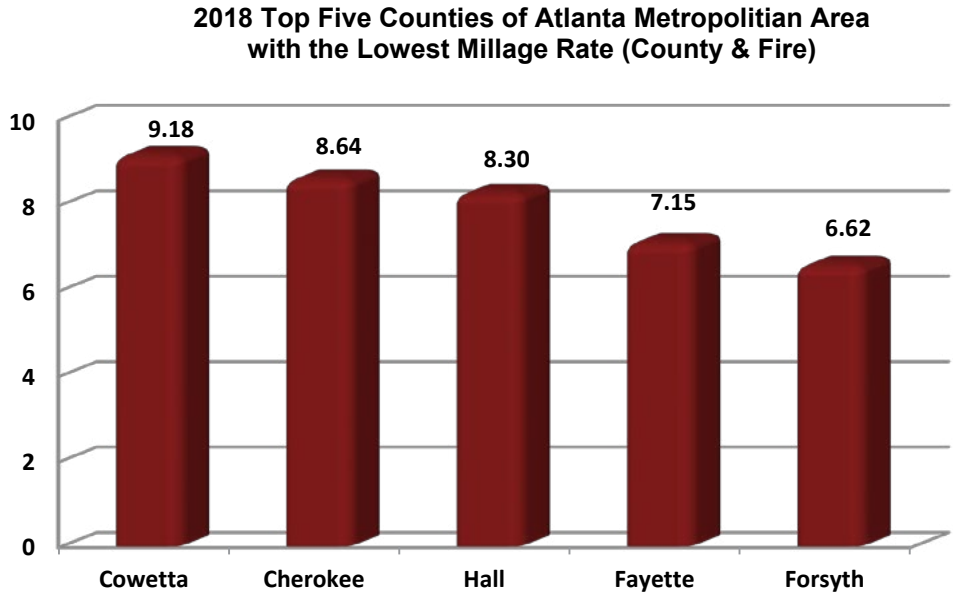
Taxes in Forsyth

Forsyth County's Tax Digest has grown at an average rate of 3% over the past 5 years. In 2013, a mill generated $8.3 million; currently it generates $11.75 million.





FORSYTH COUNTY has the lowest Millage Rate in the Atlanta Metro Area for 2018.



The net tax digest for 2018 tax bills, which finances the 2019 budget, shows an increase of 8.02%.

CURRENT 2018 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2013	2014	2015	2016	2017	2018
Real & Personal	**8,487,423,660**	**9,062,090,969**	**10,425,314,887**	**11,161,288,276**	**12,278,099,403**	**13,573,937,384**
Motor Vehicles	**643,871,040**	**568,361,070**	**404,070,560**	**300,717,690**	**220,051,230**	**164,738,750**
Mobile Homes	**11,458,908**	**11,226,156**	**11,085,668**	**10,794,544**	**10,820,164**	**10,895,580**
Timber - 100%	**64,605**	**86,346**	**64,605**	**12,008**	**6,963**	**15,000**
Heavy Duty Equipment	**22,490**	**121,612**	**93,446**	**280,917**	**506,059**	**198,064**
Gross Digest	9,142,840,703	9,641,886,153	10,840,629,166	11,473,093,435	12,509,483,819	13,749,784,778
Less M& O Exemptions	**859,724,884**	**928,551,233**	**1,265,093,116**	**1,365,893,337**	**1,627,844,694**	**1,995,583,547**
Net M & O Digest	8,283,115,819	8,713,334,920	9,575,536,050	10,107,200,098	10,881,639,125	11,754,201,231
State Forest Land Assistance Grant Value	**0**	**0**	**0**	**0**	**0**	**0**
Adjusted Net M&O Digest	8,283,115,819	8,713,334,920	9,575,536,050	10,107,200,098	10,881,639,125	11,754,201,231
Gross M&O Millage	**7.976**	**7.822**	**7.566**	**7.534**	**7.425**	**7.328**
Less Rollback (LOST)	**3.164**	**3.010**	**2.924**	**2.892**	**2.783**	**2.686**
Net M&O Millage	4.812	4.812	4.642	4.642	4.642	4.642
Total County Taxes Levied	$39,858,353	$41,928,568	$44,449,638	$46,917,623	$50,512,569	$54,563,002
Net **M&O** Taxes $ Incr	$1,191,514	$2,070,215	$2,521,070	$2,467,985	$3,594,946	$4,050,433
Net **M&O** Taxes % Increase	3.08%	5.19%	6.01%	5.55%	7.66%	8.02%

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

Forsyth Millage Rates
(Excluding Bond)

M&O	4.642
Fire	1.975
	6.617

Millage Rate Comparison
(County & Fire)

COUNTY	
Clayton	20.60
Rockdale	20.19
Henry	12.73
DeKalb	20.81
Douglas	13.76
Fulton	10.21
Gwinnett	10.60
Coweta	9.18
Cobb	11.32
Paulding	9.50
Cherokee	8.64
Hall	8.30
Fayette	7.15
Forsyth	**6.62**

Data Source: Georgia Department of Revenue

Parks and Recreational Facilities of Forsyth County

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

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

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

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

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

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

CHESTATEE COMMUNITY 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
- Miracle League Field
- Paved walking trail – 1 mile
- Multi-purpose turf athletic field

DUCKTOWN COMMUNITY PARK
5895 Heardsville Road
Cumming, GA 30028
- Open grass field
- Picnic pavilion

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

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

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

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

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

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

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

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

POOLE'S MILL PARK
7725 Poole's Mill Road
Ballground, GA 30107
- Creek, Pavilion
- Picnic tables,
- Playground

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

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

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

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

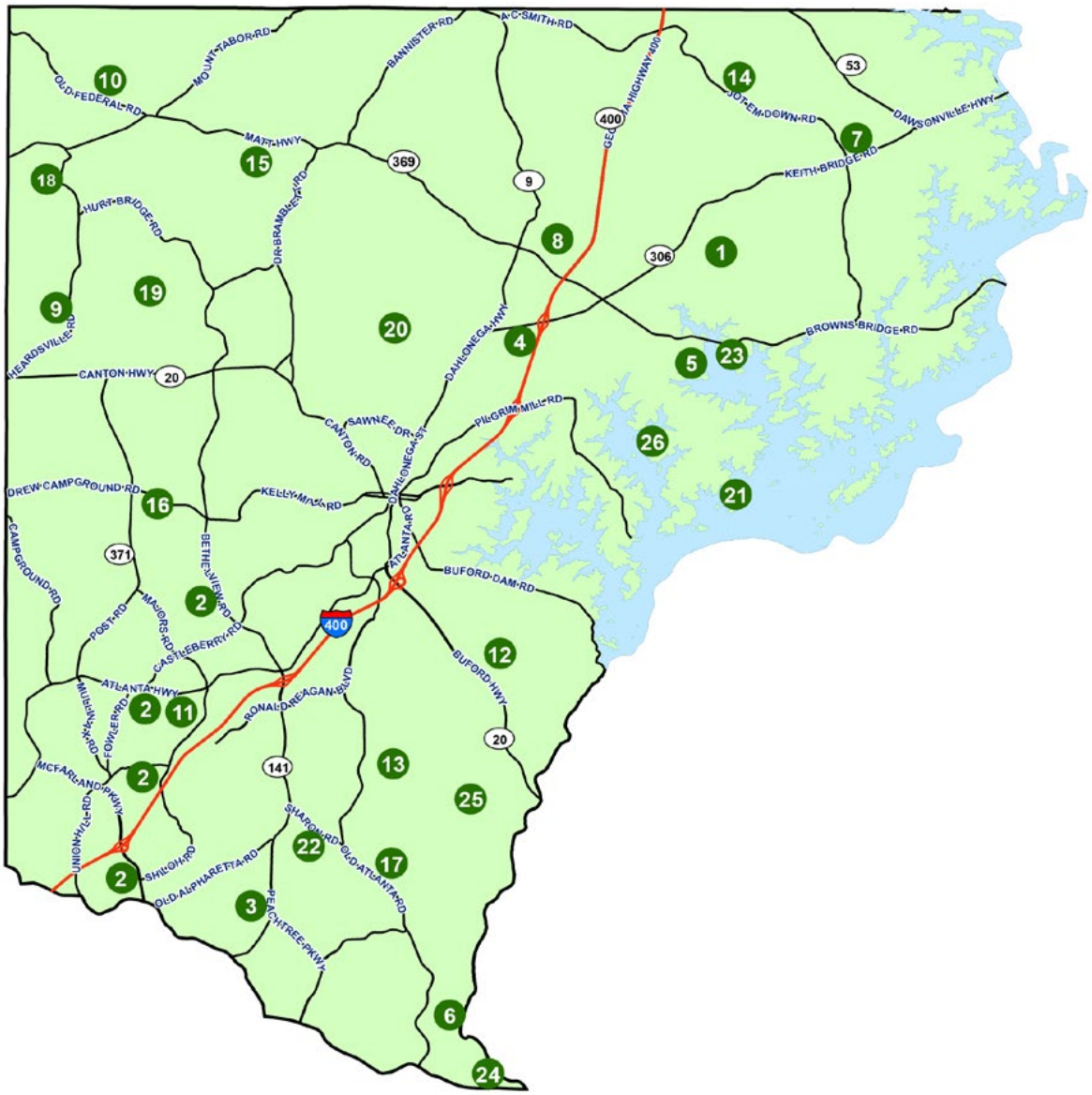
SIX MILE CREEK PARK
6020 Browns Bridge Road
Cumming, GA 30041
- Boat ramp

SOUTH FORSYTH SOCCER COMPLEX
800 Kemp Road
Suwanee, GA 30024
- 4 Soccer fields
- Picnic pavilion
- Practice field

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

YOUNG DEER CREEK PARK
7300 Heard Road
- Cumming GA 30041
- Boat ramp and courtesy

Parks and Recreational Facilities of Forsyth County (continued)



LEGEND

1. Bennett Park
2. Big Creek Greenway Trailhead
3. Caney Creek Preserve
4. Central Park
5. Charleston Park
6. Chattahoochee Pointe
7. Chestatee Community Building
8. Coal Mountain Park
9. Ducktown Commuinty Park
10. Eagles Beak Park
11. Fowler Park
12. Haw Creek Park
13. Joint Venture Park at Daves Creek
14. Lanierland Park
15. Matt Community Park
16. Midway Park
17. Old Atlanta Park
18. Poole's Mill Park
19. Sawnee Mountain Park
20. Sawnee Mountain Preserve
21. Shady Grove Campground
22. Sharon Springs Park
23. Six Mile Creek Park
24. South Forsyth Soccer Complex
25. Windermere Park
26. Young Deer Creek Park

Forsyth County, Georgia
Principal Property Taxpayers
December 31, 2018
(thousands)

Taxpayer	Type of Business	2018 Net Taxable Assessed Value	2018 Rank	2018 Percentage of Total Taxable Assessed Value
Sawnee EMC	Electric Power Utility	64,191,980	1	0.55%
Forsyth Owner 1 LP	Developer	40,000,000	2	0.34%
KRE CH Juncture	Real Estate Holdings	37,619,316	3	0.32%
Georgia Transmissions Corp	Power Transfer Utility	37,389,046	4	0.32%
Lennar Georgia Inc	Real Estate Development	30,068,072	5	0.26%
Northside Hospital Inc.	Hospital	27,261,809	6	0.23%
DD Big Creek LLC	Real Estate Holdings	27,231,800	7	0.23%
DDR Winter Garden LLC	Real Estate Development	24,580,400	8	0.21%
United Parcel Service	Mail Delivery Service	23,166,240	9	0.20%
MAR Windermere LP	Real Estate Development	21,464,240	10	0.18%
Total		332,972,903		2.83%
	Net Digest	11,754,201,231		
	Gross Digest	13,749,784,778		

Source: Forsyth County Tax Commissioner

Photo: Fowler Park

Financial Policies and Procedures

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

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

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

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

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

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

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

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

Operating Budget Policies

1. The County will finance all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures through the obligation of future resources. The County will not use short-term borrowing to meet operating budget requirements.

2. The operating budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

3. All Governmental Funds are subject to the annual budget process. Budgets will be prepared for Proprietary Funds (Enterprise and Internal Service) to establish fees and charges and to control expenses.

4. The budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must equal total estimated expenditures for each fund.

5. All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.

6. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be allocated in the following fiscal period in accordance with Generally Accepted Accounting Principles.

7. The budget shall be adopted at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Transfers of appropriations within a Department shall require only the approval of the Budget Officer. Transfers between departments or funds, an increase of a personnel services appropriation, or an increase in the level of authorized positions shall require the approval of the Commission. Department heads and management personnel are directed to operate within budget limitations to prevent emergency situations.

8. The County will strive to include an amount in the General Fund budget approved by the Commission (i.e., a line item for contingencies) for unforeseen (e.g., emergency type) operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.

9. The County will integrate performance measurement and objectives and productivity indicators within the budget.

10. The County will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

11. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.

12. The County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.

13. Enterprise and Internal Service fund budgets shall be self-supporting whenever possible. Excess revenues of Enterprise funds shall not be transferred to other funds unless authorized by the Board of Commissioners.

Capital Budget Policies

1. Capital projects will be undertaken to:
   A. Preserve infrastructure and public facilities.
   B. Promote economic development and enhance the quality of life.
   C. Improve the delivery of services.
   D. Preserve community and historical assets.

2. Projects will be categorized as:
   A. Legal mandates
   B. Health & Safety
   C. Growth/Expansion
   D. Replacement
   E. Environmental

3. The County will develop a five-year Capital Improvement Program (CIP) and update the CIP annually to direct the financing of and appropriations for all capital projects. The County defines a capital project for inclusion in the CIP as any asset or project in excess of $100,000 during the planning period. A capital asset for inclusion on the County's fixed asset schedule is a cost of $5,000 with an estimated useful life of three years.

4. The County will coordinate the development of the Capital Improvement Program with the development of the operating budget to ensure that future operating costs are projected and included in the operating budget where appropriate.

5. The County will develop a program to replace authorized vehicles and equipment without significant impact to the capital budget.

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 re-appropriated 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. 1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA. Code 36-81-7 and Section 7-411 of the charter.

2. The County will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP). The County will strive to prepare the Comprehensive Annual Financial Report to meet the standards of the GFOA Certificate of Achievement in Financial Reporting Program.

3. The County will establish and maintain a high degree of accounting practice; accounting systems will conform to Generally Accepted Accounting Principles.

4. The County will maintain accurate records of all assets to ensure a high degree of stewardship for public property.

5. The County will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. Reporting systems will monitor the cost of providing services where possible. The reporting systems will promote budgetary control and comparative analysis.

Debt Policies

1. The County will confine long-term borrowing to capital improvements and moral obligations.

2. The County will not use short-term debt for operating purposes.

3. The County will follow a policy of full disclosure on every financial report and bond prospectus.

4. General obligation debt will not be used for enterprise activities.

5. The County will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues, available fund balances, or other current sources of capital financing.

6. Enterprise Fund debt will be used only when revenues are sufficient to satisfy operating expenses and debt service requirements.

7. The County will limit the use of lease purchase and other short-term debt when possible.

Investment Policies

1. The County will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.

2. All investments shall be made with consideration for environmental and human rights impact.

3. The investment program shall be operated based on the following principles, in the order listed.
   A. Legality - all investments comply with state and local laws.
   B. Safety - principal is protected from loss with secure investment practices and collateralization.
   C. Liquidity - investments are readily convertible to cash when needed without losses.
   D. Yield or Return on Investment - earnings are maximized without diminishing the other principles.

4. The investment program shall comply with all Georgia laws and federal/state regulations for investing public funds and safekeeping/security requirements.

5. The investment program should use a competitive selection process for investments in excess of 30 days. Investments should be placed with only qualified financial institutions.

6. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

Purchasing Policies

1. It is the intent of the governing authority of the County to establish uniform regulations and procedures to provide for an efficient and fiscally responsible system for the purchase of materials and services necessary for the effective operations of the County. The administration of this system will comply with the highest ethical and fiscal standards and applicable laws.

2. The Manager shall be responsible for the operation of the County's purchasing system.

3. All departments and agencies of the County must utilize competitive bidding procedures, as specified in an ordinance adopted by Commission. Bids will be awarded on a nondiscriminatory basis with appropriate efforts to include local and minority businesses.

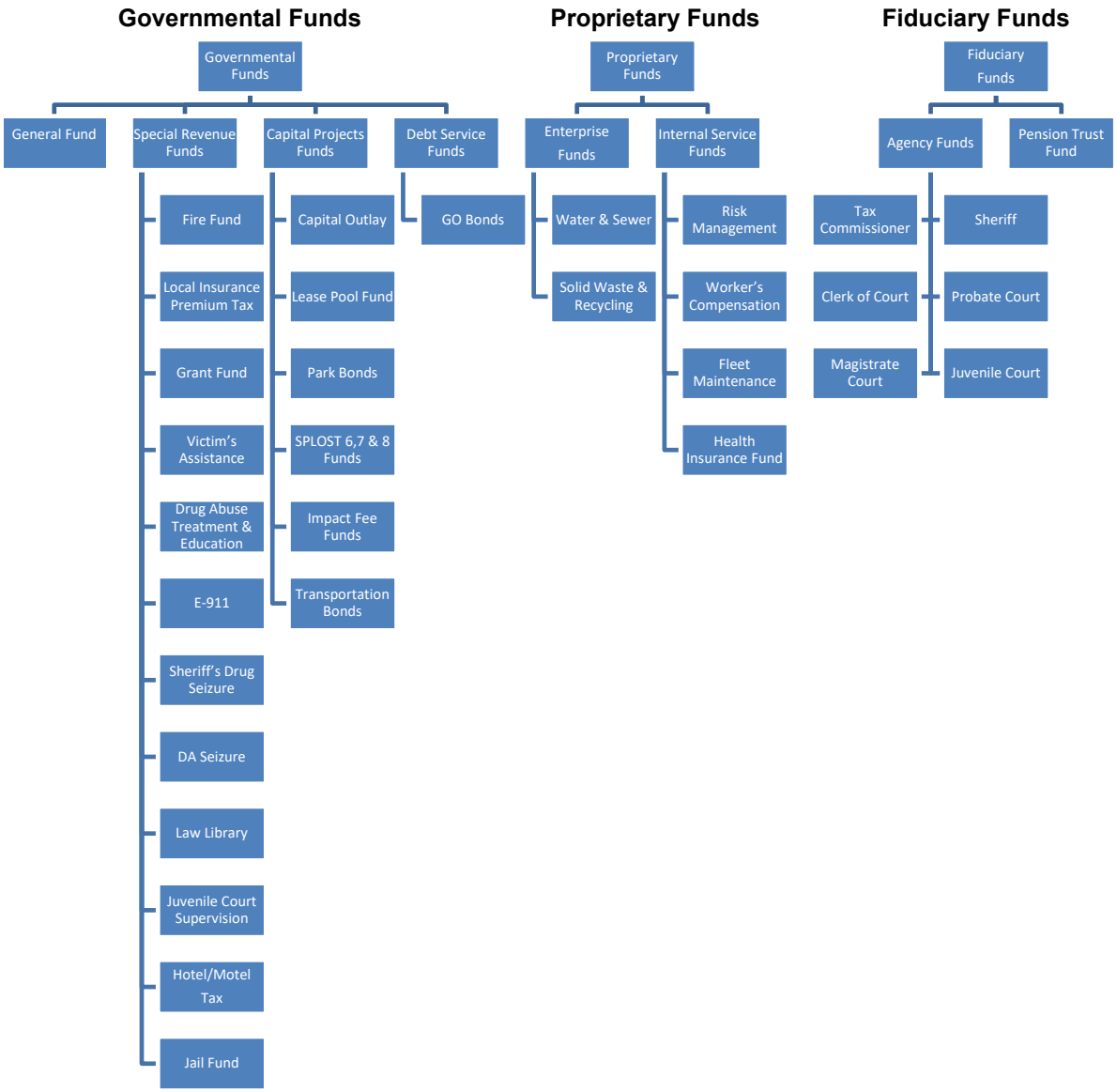
4. The County will strive to obtain the highest quality of goods and services for the most economical costs. Bulk purchases, quantity discounts, standardization of common items, and other approaches will be used to economically acquire goods and services.

Photo: Majors Road

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, 2018, 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:



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

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

- General
- Capital Projects
- Special Revenue
- Debt Service

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

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

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

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

- Capital Outlay
- SPLOST 6 & 7 & 8
- Lease Pool Fund
- Park Bonds
- Impact Fees
- Transportation Bonds

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

- GO Bonds

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

- Enterprise
- Internal Service

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

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

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

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

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

Department/Fund Relationship

FUND/DEPARTMENT	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	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
Law Library Fund	Non-Major	Accounts for the revenues and related expenditures of operating the County's Law Library. The allowable expenditures from fines collected by the Clerk of Courts from the criminal and civil cases are restricted under State Law.		
District Attorney Seizure Fund	Non-Major	Accounts for funds received through seizures, which are restricted by law, to be used for activities within the District Attorney's Office.		
Sheriff's Drug Seizure	Non-Major	Accounts for funds from seizures, which are restricted by State Law to be sued for law enforcement activities.		
Drug Abuse Treatment & Education Fund (DATE)	Non-Major	The Drug Abuse Treatment and Education Fund was created and holds funds pursuant to the requirements of State Laws. The allowable expenditures of the court fines are restricted under State Law.		
E-911	Non-Major	Accounts for the monthly E-911 charge to help fund the cost of providing emergency 911 services. The E-911 charges are restricted in purpose by State Law.		
Jail Fund	Non-Major	To account for financial resources to be expended for any lawful use under the Jail Construction and Staffing Act, to specifically include jail staffing and operations of the existing jail.	No	
Victims Rights & Assistance Fund	Non-Major	Accounts for funds collected from fines and forfeitures that are u sed to assist victims of crime. The allowable expenditures of the court fines are restricted under State Law.		
Juvenile Court Supervision	Non-Major	Accounts for funds from fines and forefeitures to be used for law enforcement activities. The allowable expenditures of the court finds are restricted under State Law.		
Local Insurance Premium Tax Fund	Non-Major	A special revenue fund setup 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.		

FUND/DEPARTMENT	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 Waster Plan. Revenues are received from landfill host fees, sale of recyclable material collected and fees charged for services provided at the County's three convenient 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
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 chargers to other funds and for the payment of the Worker's Compensation Insurance and claims.		
Health Insurance Fund	Non-Major	Accounts for charges to other funds and accounts for the cost of the County's Health Insurance Program.		
Fleet Maintenance	Non-Major	Accounts for charges to other funds and to account for the costs of operating the Fleet Maintenance function.		
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, transportation projects, and programs and facilities in the County		

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	APPROPRIATED YES / NO	BASIS OF ACCOUNTING
CAPITAL PROJECTS FUNDS		Accounts for the financial resources and acquisition or construction or major capital items and facilities.		Modified Accrual
Capital Outlay	Non-Major	Funds setup 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 $7.7M. 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, 7/8	Non-Major	Forsyth County's Special Purpose Local Option Sales Tax, or SPLOST, is a voter-approved, five or six year, one-percent sales tax that has been in effect in Forsyth County since 1987. For every dollar subject to sales tax spent in Forsyth County, one penny goes into fund devoted to certain, identified capital improvement projects.	No	
Impact Fee	Non-Major	To account for impact fees restricted for the acquisition or construction of specific capital projects.	No	
2015 Transportation Bond	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges and sidewalks in the County.		

Photo: Pittman Road

Budget Policies & 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 for all County Departments and offices who are encouraged to attend & receive the Budget Manual for the upcoming year's budget.
    - A presentation is given to the various departments and offices on the following:
        - The submittal process with any changes/additions
        - The process for online budget submittal to the Budget Submittal email address
- During the months of March, April & early May the Departments and offices prepare their budget submittals, review and approve the following:
    - Position control report
        - Internal service factors report (Fleet Maintenance, Information Systems and Technology, Risk Management, & Workers' Compensation)
- In June the preliminary budget is presented to the Board of Commissioners (BOC)
- During the months of June through September the Budget Preparation Team meets to discuss and review the budget
    - All "new budget items" and replacement "capital items" are reviewed
    - The proposed budget is distributed to elected officials and department directors in September

Budget Policies & Procedures

- 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 will adopt the Final budget, late October or early November
- Final adopted budget is posted to the County website
- The final adopted budget is entered into the County's financial software system in November

Budgetary Control:

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

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

Photo: Board of Commissioners meeting

FY 2019 Budget Calendar

YELLOW = BOC WORK SESSIONS

BLUE = BOC REGULAR MEETINGS AND PUBLIC HEARINGS

FEBRUARY 2018

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

February 9– February budget kick off meeting in Commissioner's meeting room from 10 a.m. to 11 a.m.

MARCH 2018

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 9 – Deadline for Current Service Level Budget Requests

March 16 – Deadline for departments and offices to have Mission Statement, Goals and Objectives, Performance Measures, Staffing Requests, Anticipated Building Maintenance Requests, Grant Requests, and Revised Service Level Budget Proposals due into Finance.

March 19 – Special called Budget Work Session to discuss goals, processes and changes to the FY 2019 budget.

March 20-23 -Finance team meets with departments and offices to confirm Capital Replacement Schedule

March 23 – Payroll information is available for review by departments and offices.

March 30 – Departments and offices deadline for Position Control corrections to Payroll Department.

APRIL 2018

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 2–20 Finance team meets with departments and offices to review their FY 2019 budget requests.

April 6 – Payroll Department certifies Position Control corrections with departments, offices and the Finance Department.

April 12 – Review of technology items by IS&T/ITGC.

April 20 – Level I FY 2019 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. Follow up meetings with the County Manager and Directors/Officials as needed.

April 23– May 4 – Finance Team meets with County Manager to review Current Service Level Budgets and Revised Service Level Proposals for presentation of Preliminary Budget to BOC.

MAY 2018

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 7 – Special called Budget Work Session for Service Level Budget Presentation and review. Elected officials to meet with Board as needed.

May 18 – Budget changes to Preliminary Budget submitted to department directors and elected officials for review.

May 25 – Agenda Item is submitted to the Clerk for the June 12th Work Session Presentation of the Preliminary Budget and authorization to advertise the Millage Rate.

JUNE 2018

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 12 – Presentation of the FY 2019 Preliminary Budget for review and authorization to advertise the Millage Rates.

June 21 – Further discussion by the BOC during their Regular Meeting regarding the FY 2019 Preliminary Budget.

JULY 2018

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 5 – 1st and 2nd Public Hearings regarding the Millage Rate

July 19 – Final Public Hearing and BOC adoption of Millage Rate at 6:30 p.m.

July 19 – Level III FY 2019 Preliminary Budget rolls to Level IV, FY 2019 Proposed Budget.

AUGUST 2018

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

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

SEPTEMBER 2018

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 3 – The Payroll Department distributes the final FY 2019 Position Control to departments and offices by email.

September 14 – Departments and offices confirm the final Position Control report and notify the Payroll Department. Final salary adjustments, including Merits and Cola's, are allocated by department.

September 28 – The Finance Department emails Elected officials and department directors the FY 2019 Proposed Budget.

OCTOBER 2018

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				

October 2 – Last day for departments and offices to submit changes to Proposed Budget.

October 23 – The FY 2019 Proposed Budget is presented to the BOC.

October 23 – The FY 2019 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.

NOVEMBER 2018

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 1 – Public Hearing for the FY 2019 Proposed Budget at 5 p.m.

DECEMBER 2018

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 6 – BOC Adopted FY 2019 Budget

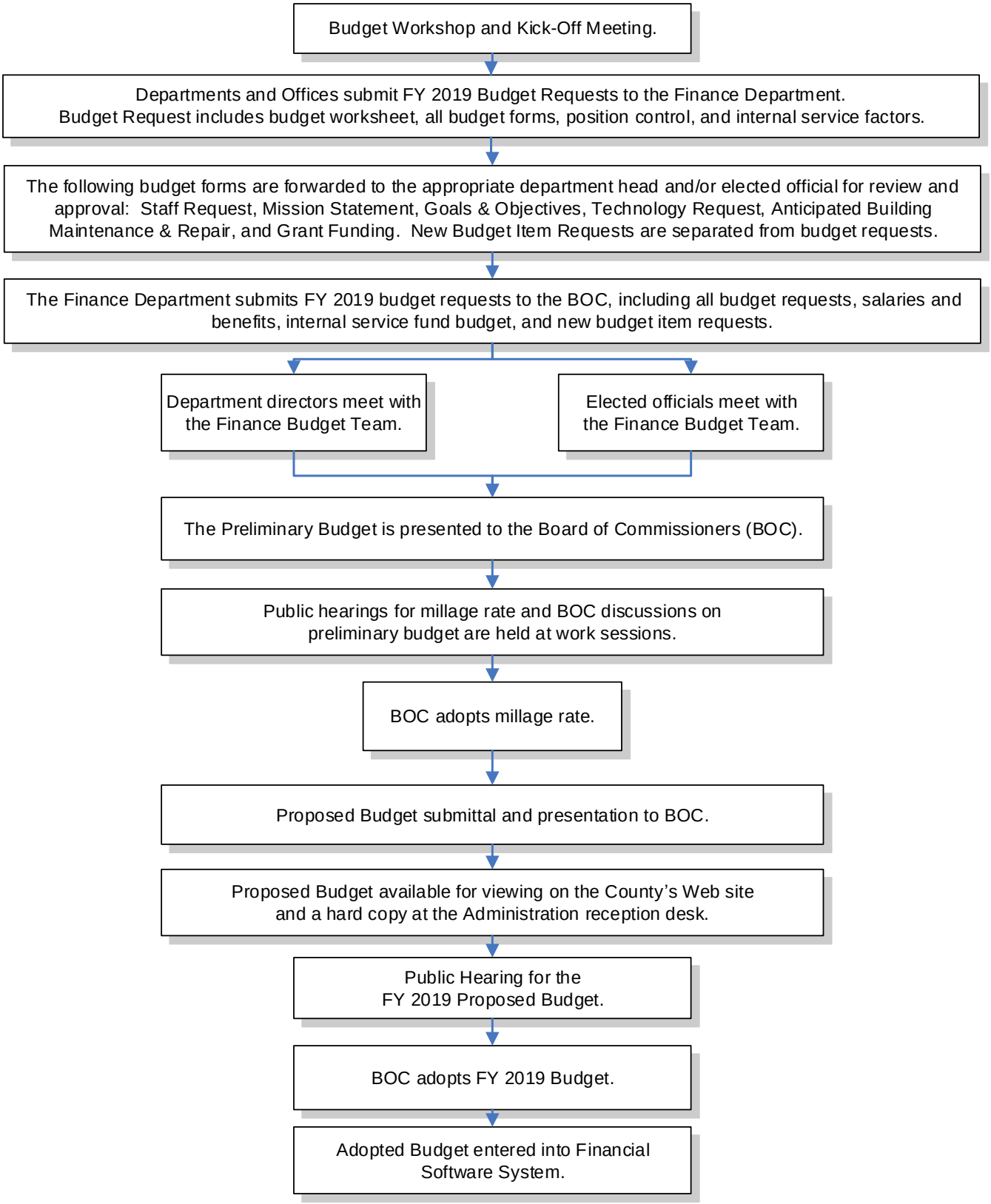
December 16 – FY 2019 Adopted Budget summary posted to the Forsyth County's website.

December 16 – FY 2019 Adopted Line Item Budget posted to the Forsyth County's website.

December 16 – FY Adopted Budget is loaded into MUNIS Financial Module.

Photo: Forsyth County Animal Shelter

Budget Workflow Chart



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 fi scal ye ar 2019 beginning January 1, 2019 and ending December 31, 2019.

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 2019 which was made available for public review; and,

WHEREAS, pursuant to notice published November 7, 2018 a public hearing was conducted on November 15, 2018 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 December 6, 2018 after public notice of November 25, 2018 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2019.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, that the budget for 2019, as shown by Exhibit A attached hereto and made a part hereof by reference is adopted.

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

Resolved, this 6th day of December 2018.

FORSYTH COUNTY BOARD OF COMMISSIONERS

To dd Levent, Chairman

Laura Semanson, Vice Chairman

Dennis Brown, Secretary

Ralph J. Amos, Member

Cindy J. Mills, Member

ATTEST:

Rhonda P Hassard

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 2019 Adopted Budget
January 1, 2019 to December 31, 2019

EXHIBIT A

	General Fund	Special Revenue Funds					
	General Fund	Law Library Fund	DA Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treat & Educ	Emergency 911 Fund	Jail Fund
Revenues :							
Taxes	105,830,813	**0**	0				
Licenses & Permits	7,837,000	**0**	0				
Intergovern Revenues	442,000	**0**	0				
Charges for Services	16,869,362	**0**	0			4,875,000	0
Fines & Forfeit	2,508,400	101,600	4,000	184,000	521,000	0	250,000
Investment Income	600,000	0	0	1,900	0	18,000	0
Contributions & Donations	4,500	0	0	12,500	0	0	0
Miscellaneous Revenue	921,913	0	0	93,000	0	0	0
Other Financing Sources & Transfers	2,925,000	0	0	469,800	326,219	381,137	300,000
Total	**$137,938,988**	**$101,600**	**$4,000**	**$761,200**	**$847,219**	**$5,274,137**	**$550,000**
Expenditures :							
Salaries & Benefits	85,530,666	22,300	0	5,000	283,111	4,048,016	0
Operating	26,339,513	75,000	4,000	716,100	519,600	493,000	525,000
Capital	575,169	0	0	40,100	0	376,141	25,000
Internal Service Charges	3,372,766	4,300	0	0	9,508	273,080	0
Depreciation	**0**	0					
Other Charges & Transfers	17,653,820	**0**	0			83,900	0
Debt Services	**0**	0					
Contingencies	4,467,054	0	0	0	35,000	0	0
Total	**$137,938,988**	**$101,600**	**$4,000**	**$761,200**	**$847,219**	**$5,274,137**	**$550,000**

Budget Resolution

EXHIBIT A

	Special Revenue Funds						Capital Funds	
	Victim's Witns Asst Prog Fund	Juvenile Court Supervision Fund	Local Insurance Prem Tax Fund	Grant Fund	Fire Fund	Hotel/Motel Tax Fund	Capital Outlay Fund	Debt Service - GO Bond Fund
Revenues :								
Taxes	0	0	10,884,000	0	24,239,726	732,800	80,000	17,919,715
Licenses & Permits	0	0	50,000	0	240,000	0	0	0
Intergovern Revenues	0	0	297,200	5,089,687	0	0	0	0
Charges for Services	0	0	0	56,600	-612,100	0	50,000	-512,000
Fines & Forfeit	120,000	18,000	0	0	0	0	0	0
Investment Income	0	0	50,000	0	35,000	0	0	175,000
Contributions & Donations	0	0	0	45,000	3,000	0	0	0
Miscellaneous Revenue	0	0	1,500	0	44,500	0	0	0
Other Financing Sources & Transfers	358,457	0	899,988	1,194,256	823,434	0	22,522,871	1,581,312
Total	**$478,457**	**$18,000**	**$12,182,688**	**$6,385,543**	**$24,773,560**	**$732,800**	**$22,652,871**	**$19,164,027**
Expenditures :								
Salaries & Benefits	400,785	0	7,429,457	2,734,385	18,388,132	132,800	0	0
Operating	29,630	18,000	3,173,300	3,516,726	2,837,722	0	0	10,000
Capital	0	0	852,060	10,000	1,871,162	0	11,908,171	0
Internal Service Charges	6,724	0	477,871	113,932	1,183,192	0	0	0
Depreciation	0	0	**0**	0				0
Other Charges & Transfers	41,318	0	250,000	10,500	223,524	600,000	0	0
Debt Services	0	0	0	0	73,000	0	0	19,154,027
Contingencies	0	0	0	0	196,828	0	10,744,700	0
Total	**$478,457**	**$18,000**	**$12,182,688**	**$6,385,543**	**$24,773,560**	**$732,800**	**$22,652,871**	**$19,164,027**

Budget Resolution

	Enterprise Funds		Internal Service Funds				
	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation	Fleet Maintenance	Total
Revenues :							
Taxes	0	0					159,687,054
Licenses & Permits	175,000	0	0	0			8,302,000
Intergovern Revenues	32,900	0	0	0			5,861,787
Charges for Services	68,432,400	4,020,000	1,541,900	31,190,400	812,501	1,008,811	127,732,874
Fines & Forfeit	0	0					3,707,000
Investment Income	520,000	100,000	30,000	50,000	23,800	0	1,603,700
Contributions & Donations	0	0					65,000
Miscellaneous Revenue	223,000	0	100,000	75,000	35,000	0	1,493,913
Other Financing Sources & Transfers	2,177,534	0	223,538	0	353,473	562,000	35,099,019
Total	$71,560,834	$4,120,000	$1,895,438	$31,315,400	$1,224,774	$1,570,811	$343,552,347
Expenditures :							
Salaries & Benefits	9,638,828	1,096,127	215,091	28,415,065	1,148,366	1,234,991	160,723,120
Operating	23,089,538	501,640	1,654,431	0	26,000	168,700	63,697,900
Capital	3,638,786	116,000	1,800	0	0	66,000	19,480,389
Internal Service Charges	871,244	70,400	24,116	0	50,408	101,120	6,558,661
Depreciation	2,000,000	38,000	0	0			2,038,000
Other Charges & Transfers	16,715,000	750,000	0	1,800,000	0	0	38,128,062
Debt Services	14,107,438	0	0	0			33,334,465
Contingencies	1,500,000	1,547,833	0	1,100,335	0	0	19,591,750
Total	$71,560,834	$4,120,000	$1,895,438	$31,315,400	$1,224,774	$1,570,811	$343,552,347

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

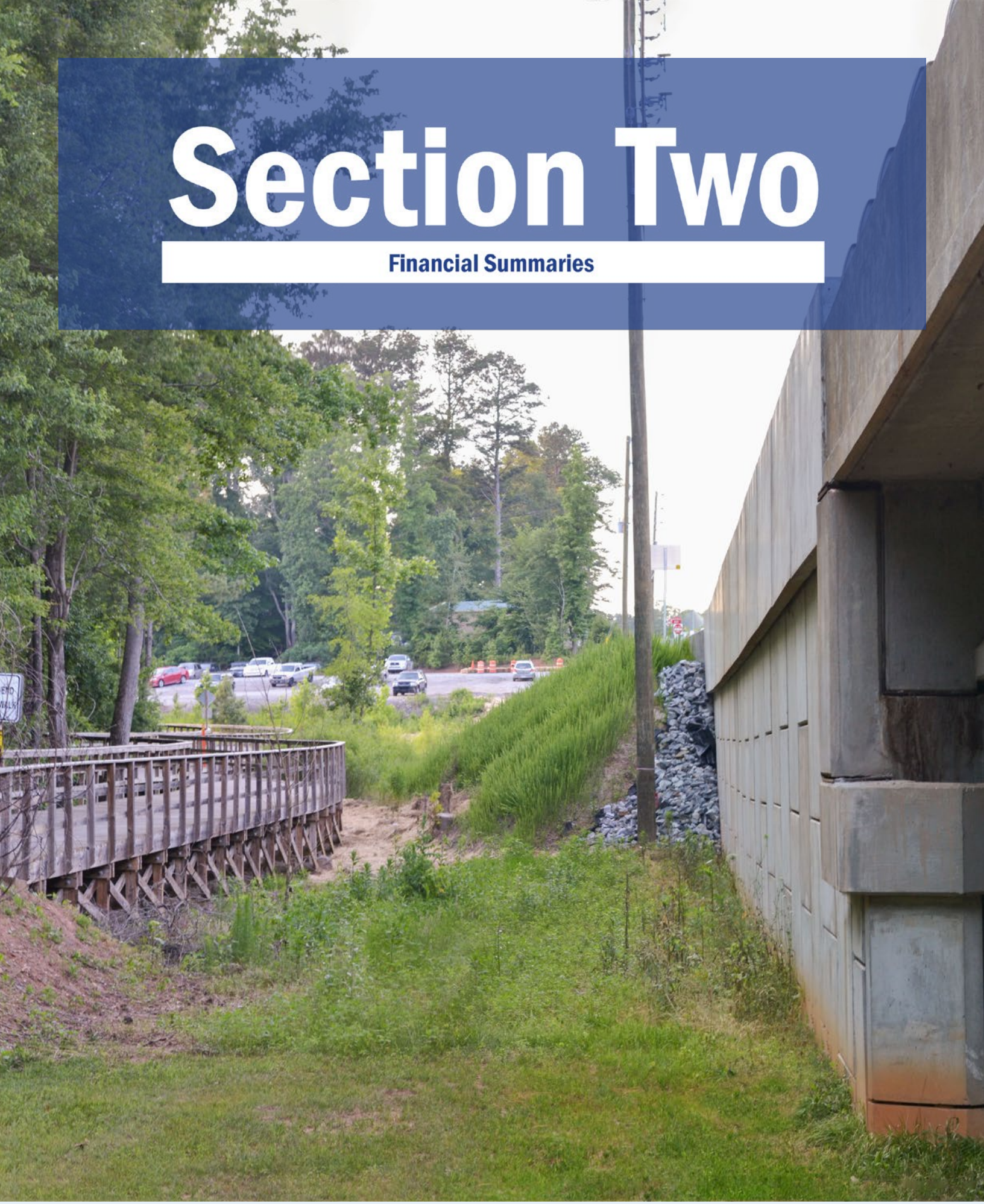
Newspaper Advertising Deadlines:

- 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

Photo: Big Creek Greenway at Bethelview Road

Section Two

Financial Summaries



Budget at a Glance

The total FY2019 Adopted Budget, including governmental and proprietary funds, is $343.6 million. The Governmental funds budget, which is $231.9 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary funds budget, which is $111.7 million, is made up of the Enterprise Funds and the Internal Service Funds. The FY2019 Adopted Budget is $4.5 million less than the FY2018 Adopted Budget.

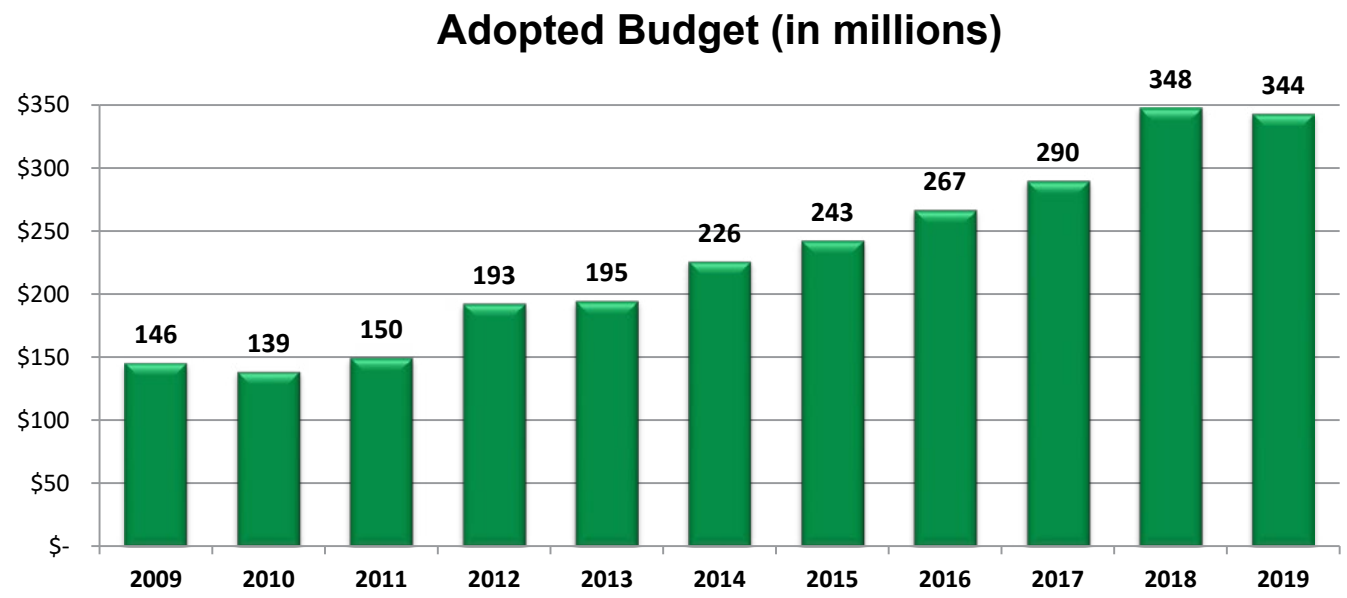


Figure 1 – Adopted Budget

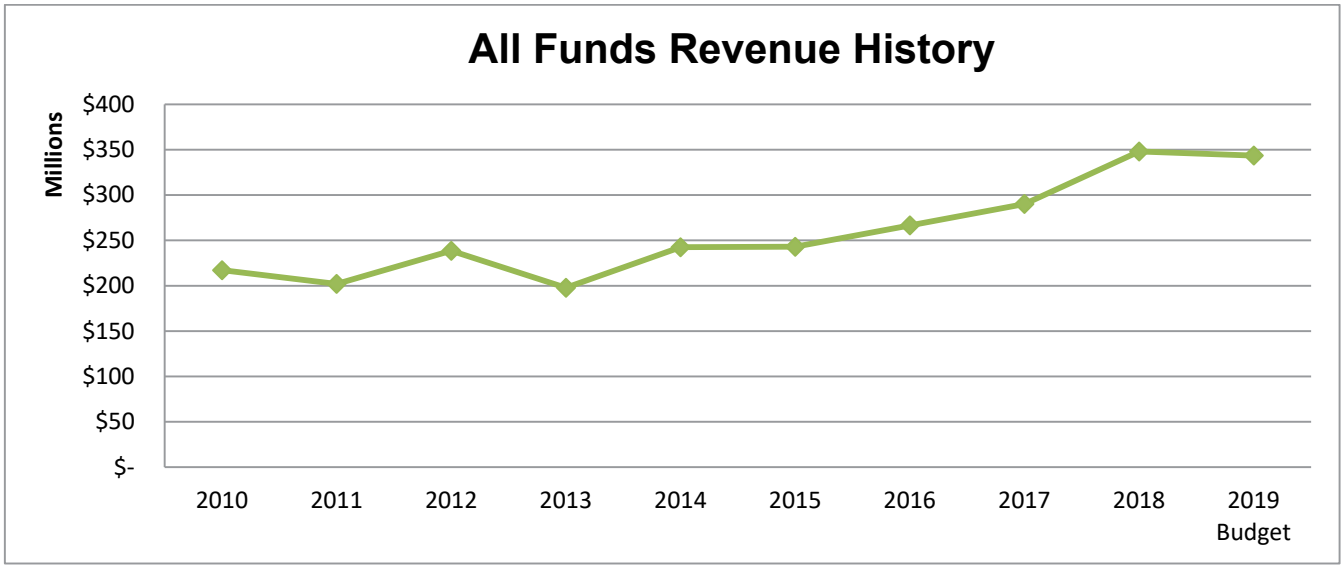


Figure 2 – All Funds Revenue History

There is a decrease in the overall budget compared to FY2018. This is due in part to a major decrease in contributions and donations to the Water & Sewer Fund in the amount of $25.3 million. Offset by the increase in the tax digest of 8.02%, which affects the General Fund, Fire Fund and Bond Fund. There is also an increase in Charges for Services in General Fund and the Enterprise Funds.

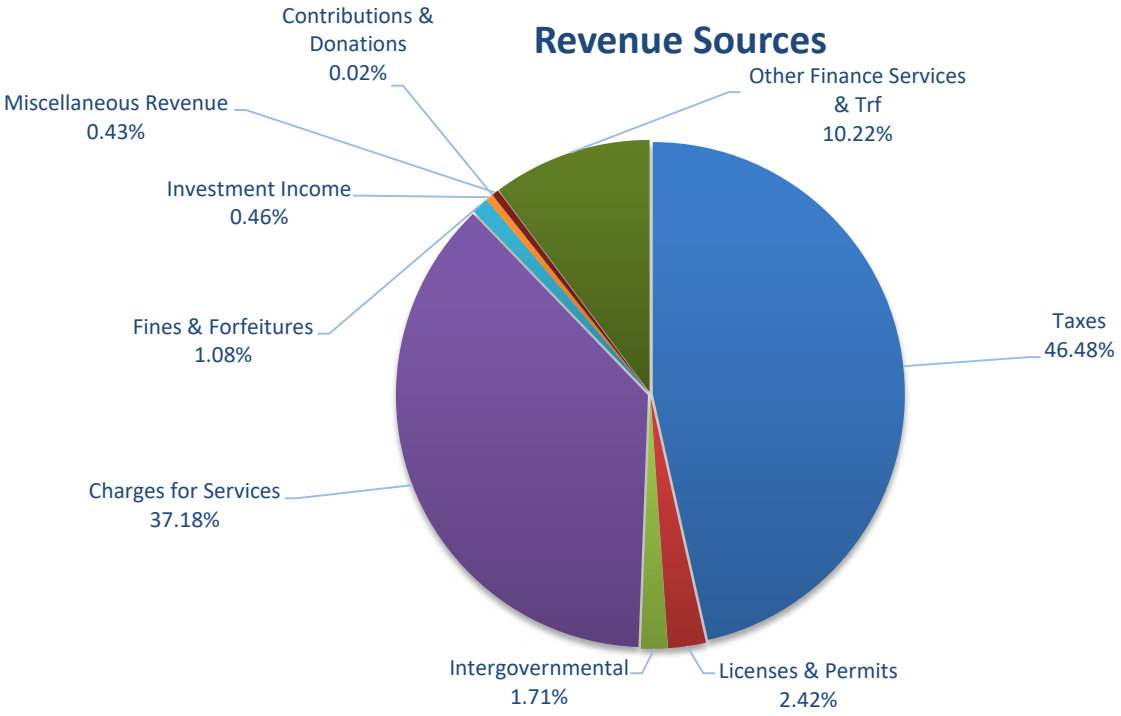


Figure 3 – Revenue Sources

The total FY2019 adopted budget for revenues is $343.6 million, all funds included. $287.4 million or 83.7% of the total revenue is comprised of the following **major** revenue categories:

- **Taxes**
  $159.7 million
- **Charges for services**
  $127.7 million

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

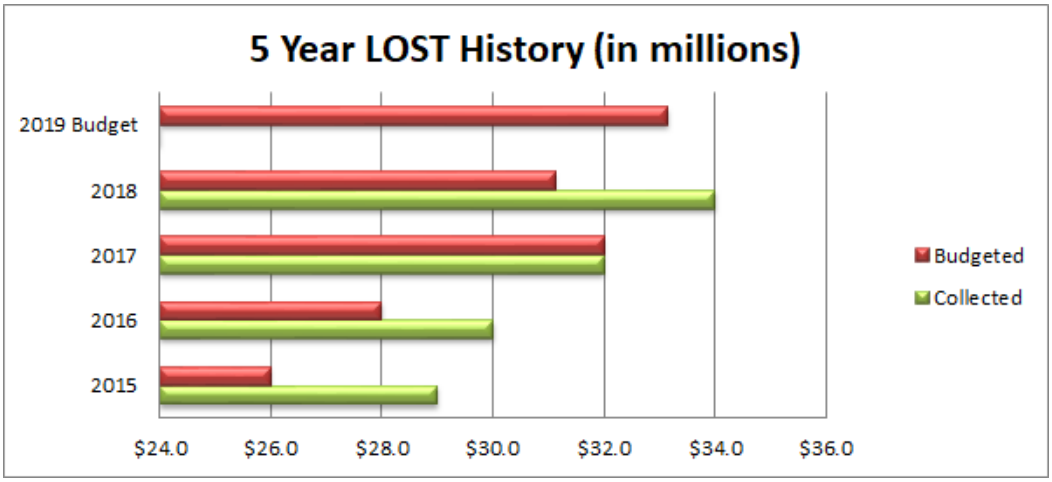


Figure 4 – LOST History

The total for FY 2018 LOST revenue was $34.3 million.

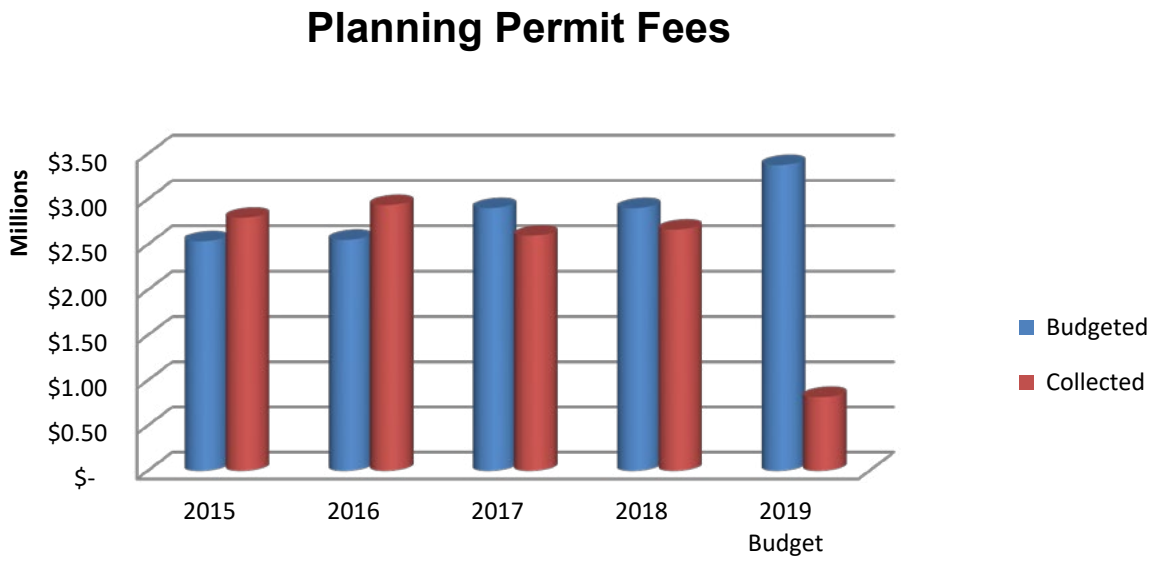


Figure 5 – Planning Permit Fees

The total for the Planning Permit Fees received was $2.7M for FY 2018.

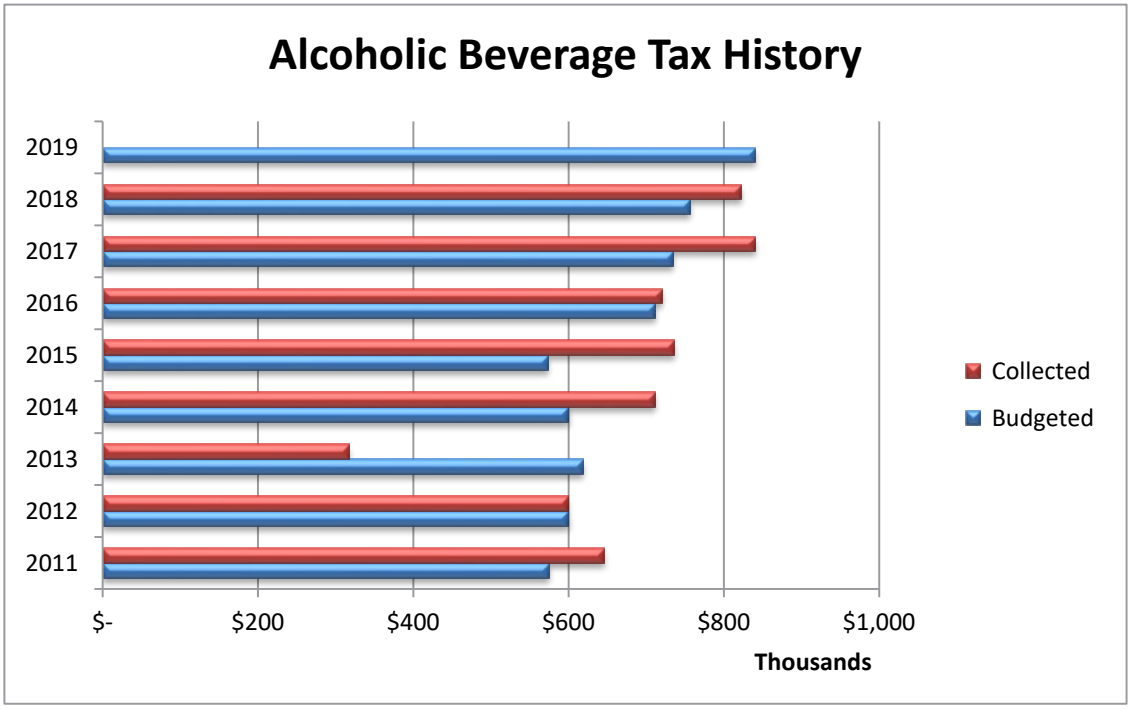


Figure 6 – Alcohol Beverage Tax History

The total for the Alcohol beverage tax collections received was $821,996 for FY 2018.

Revenue Categories

Taxes and Commissions:

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

Licenses & Permits:

- Business
  - Tax for registration of businesses
  - Budget based on prior year actuals, current year projections & recent economic conditions
- Alcohol
  - License fee for businesses that sell alcoholic beverages
  - Budget based on current active licenses

- Planning permits
  - Fee imposed by the County for various permits including construction
  - Budget based on prior year actuals, current year projections & recent economic conditions
- 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, 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
- 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, 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 these categories may not be applicable to every fund.

Photo: Forsyth County Voter Registration & Elections building

General Fund Revenues

The General Fund, at $137.9 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) and property tax at $105.8 million. Taxes account for 76.7% of the revenue.

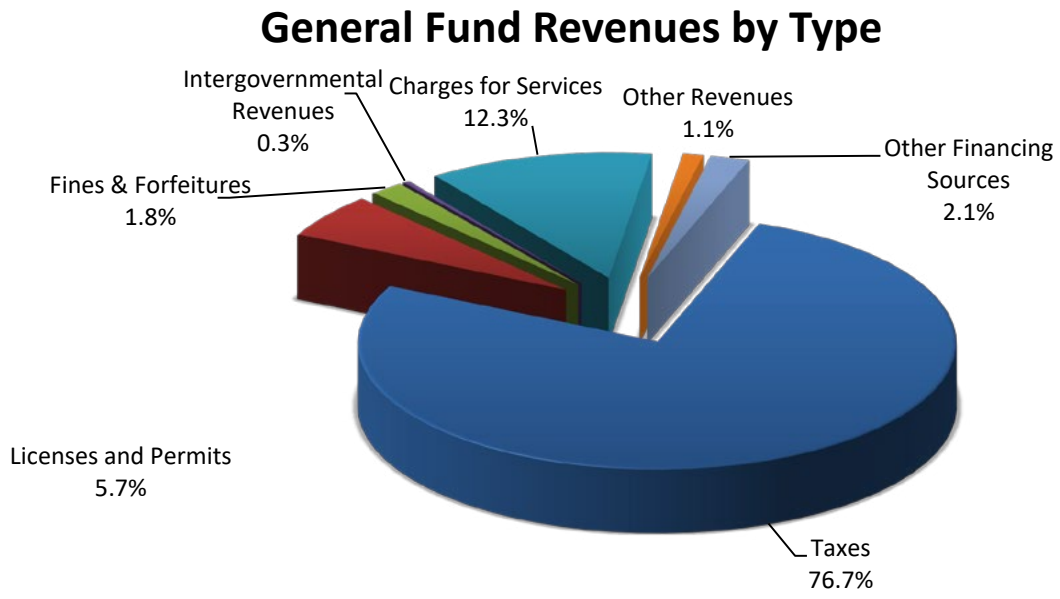


Figure 7 – General Fund Revenues by Type

The General Fund budgeted revenues for FY2019 show an increase of $10.0 million from FY2018. Some contributing factors to this increase are: an 8.02% increase in the tax digest and a 16.2% increase in Charges for Services.

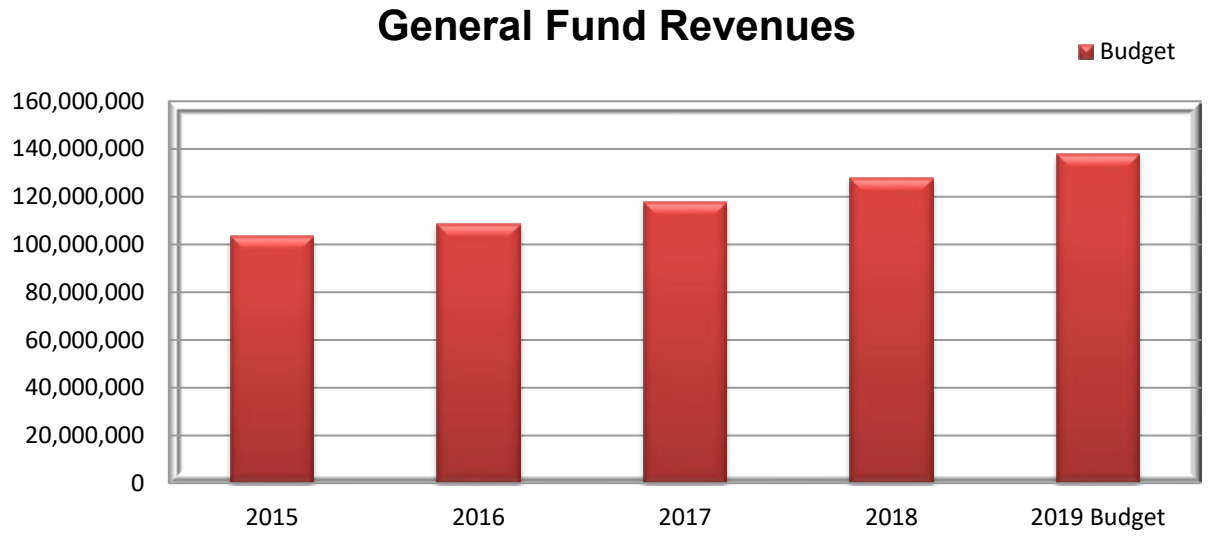


Figure 8 – General Fund Revenues

FY2019 General Fund expenditures budgeted are $10.0 million more than the FY2018 Revised Budget.

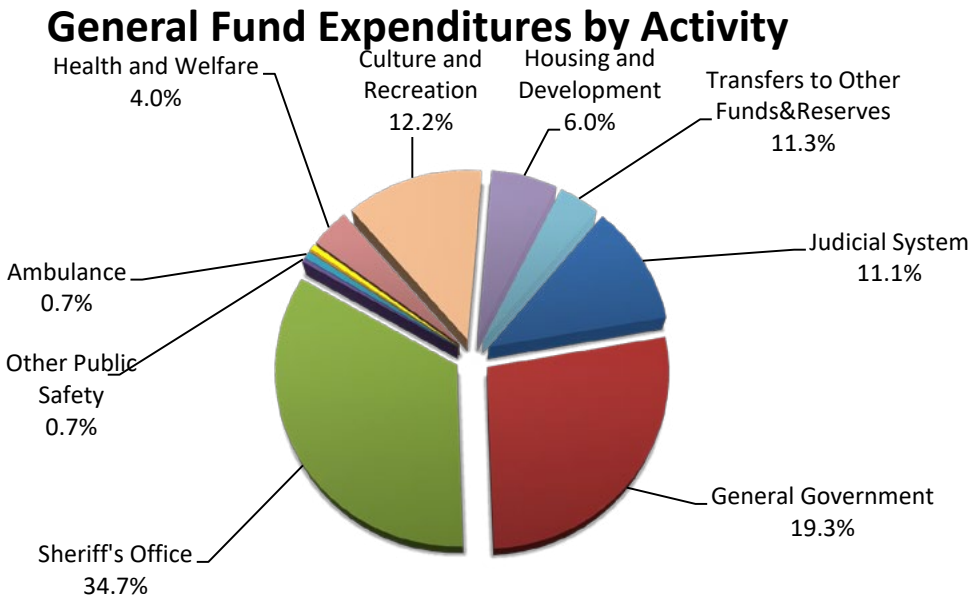


Figure 9 – General Fund Expenditures by Activity

The major service provided to citizens is public safety which is 36.1% or $49.7 million of the General Fund Budget.

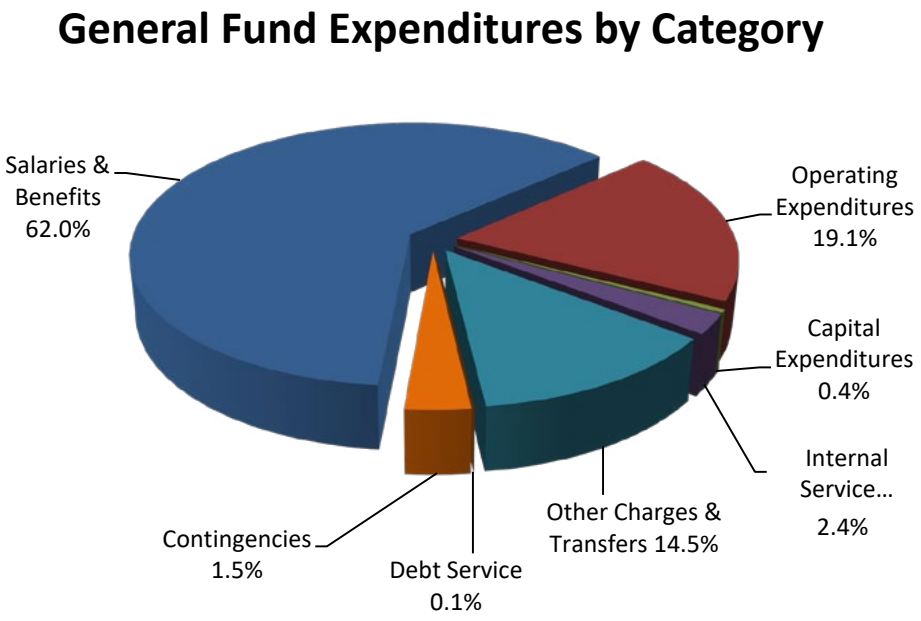


Figure 10 – General Fund Expenditures by Category

Salaries and Benefits make up the largest expenditures of 62.0% or $85.5 million of the General Fund Budget.

Expenditure Budget at a Glance

General Fund Expenditure Activities

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

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

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

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

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

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

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

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

Photo: Forsyth County Courthouse

Adopted Budget Summary

FORSYTH COUNTY, GEORGIA

FY 2019 Adopted Budget Summary

January 1, 2019 to December 31, 2019

GENERAL FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	105,830,813
Licenses & Permits	-	-	-	-	-	7,837,000
Intergovern Revenues	-	-	-	-	-	442,000
Charges for Services	-	-	-	-	-	16,869,362
Fines & Forfeit	-	-	-	-	-	2,508,400
Investment Income	-	-	-	-	-	600,000
Contributions & Donations	-	-	-	-	-	4,500
Miscellaneous Revenue	-	-	-	-	-	921,913
Transfers & Use of Fund Balance	-	-	-	-	-	2,925,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**137,938,988**
EXPENDITURES						
GENERAL GOVERNMENT						
Administration	$ 1,056,788	$ 180,600	$ -	$ 9,272	$ -	$1,246,660
Board of Commissioners	276,528	142,100	-	6,316	-	424,944
Communications	395,653	64,750	1,300	5,824	-	467,527
Finance	1,385,159	124,510	1,500	10,272	-	1,521,441
Geographic Information Services	1,121,720	160,500	9,100	9,164	-	1,300,484
Information Systems & Technology	2,194,064	2,050,250	-	16,112	-	4,260,426
Non-Department	-	903,000	-	-	10,778,557	11,681,557
Office Services	-	504,000	-	-	-	504,000
Payroll Services	235,785	91,900	-	4,508	-	332,193
Personnel Services	711,602	192,575	-	7,132	-	911,309
Procurement	882,560	29,250	-	6,832	-	918,642
Public Facilities	1,714,843	3,912,914	32,500	41,640	-	5,701,897
Rural Development	-	-	-	-	243,300	243,300
Tax Assessor	2,900,491	401,300	-	29,900	-	3,331,691
Tax Commissioner's Office	3,428,945	773,300	-	23,680	-	4,225,925
Training & Development	113,410	22,200	-	108	-	135,718
Voter Registration	635,974	94,368	-	7,432	360,000	1,097,774
Total	**$17,053,522**	**$9,647,517**	**$44,400**	**$178,192**	**$11,381,857**	**$38,305,488**
JUDICIAL SYSTEM						
Accountability Court	$319,124	$ -	$ -	$1,624	$ -	$320,748
Board of Equalization	16,100	18,300	-	3,700	-	38,100
Clerk of Courts	2,814,547	478,400	-	17,128	-	3,310,075
Court Administration	482,639	222,100	1,500	8,724	-	714,963
District Attorney	871,893	47,620	-	13,208	-	932,721
Indigent Defense	402,982	845,750	-	6,324	-	1,255,056
Juvenile Court	1,114,638	1,112,900	-	14,072	-	2,241,610
Magistrate Court	1,187,742	95,200	-	10,064	-	1,293,006
Pre-Trial Services	261,868	11,100	-	5,316	-	278,284
Probate Court	1,079,917	157,300	-	10,064	-	1,247,281
State Court	1,018,717	119,200	1,600	11,156	-	1,150,673
State Court Solicitor	1,798,422	52,700	-	19,784	-	1,870,906
Superior Court	431,527	231,500	-	8,316	-	671,343
Total	**$11,800,116**	**$3,392,070**	**$3,100**	**$129,480**	**$-**	**$15,324,766**

GENERAL FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
PUBLIC SAFETY						
Ambulance Service	$ -	$911,550	$ -	$ -	$ -	$911,550
Coroner & Medical Examiner	148,934	61,370	-	18,972	-	229,276
Emergency Management Agency	112,572	95,020	-	-	52,700	260,292
E-911 Center	99,222	306,400	1,500	108	-	407,230
Sheriff's Office	39,879,066	6,715,300	391,140	889,576	-	47,875,082
Total	**$40,239,794**	**$8,089,640**	**$392,640**	**$908,656**	**$52,700**	**$49,683,430**
HEALTH & WELFARE						
Animal Services	$398,248	$57,700	$ -	$7,200	$ -	$463,148
Animal Shelter	900,308	294,900	-	11,100	-	1,206,308
Community Services	7,300	3,400	-	2,400	-	13,100
Public Transportation/ Fleet Services	109,300	42,700	-	3,733	532,029	687,762
Other General Government Depts.	-	80,800	-	1,800	765,900	848,500
Senior Services	1,733,225	182,300	-	30,032	344,955	2,290,512
Total	**$3,148,381**	**$661,800**	**$ -**	**$56,265**	**$1,642,884**	**$5,509,330**
CULTURE AND RECREATION						
Extension Service	$30,525	$140,100	$ -	$800	$ -	$171,425
Library	-	8,300	-	54,800	6,526,379	6,589,479
Parks & Recreation	6,604,379	3,312,165	1,000	181,001	-	10,098,545
Total	**$6,634,904**	**$3,460,565**	**$1,000**	**$236,601**	**$6,526,379**	**$16,859,449**
HOUSING & DEVELOPMENT						
Code Enforcement	$1,021,727	$53,120	$49,336	$16,756	$ -	$1,140,939
Economic Development	-	40,000	-	-	410,000	450,000
Natural Resource Conserv Services	105,604	5,700	-	4,208	-	115,512
Planning & Community Development	5,525,018	987,101	84,693	42,608	-	6,639,420
Total	**$6,652,349**	**$1,085,921**	**$134,029**	**$63,572**	**$410,000**	**$8,345,871**
OTHER FINANCING						
Contingency	$ -	$ -	$ -	$ -	$2,107,054	$2,107,054
General Administration	1,600	2,000	-	-	-	3,600
Healthcare Allocations	-	-	-	1,800,000	-	1,800,000
Total	**$1,600**	**$2,000**	**$ -**	**$1,800,000**	**$2,107,054**	**$3,910,654**
TOTAL GENERAL FUND	**$ 85,530,666**	**$ 26,339,513**	**$ 575,169**	**$ 3,372,766**	**$ 22,120,874**	**$ 137,938,988**

Adopted Budget Summary

FORSYTH COUNTY, GEORGIA

FY 2019 Adopted Budget Summary

January 1, 2019 to December 31, 2019

SPECIAL REVENUE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	35,856,526
Licenses & Permits	-	-	-	-	-	290,000
Intergovern Revenues	-	-	-	-	-	5,386,887
Charges for Services	-	-	-	-	-	4,319,500
Fines & Forfeit	-	-	-	-	-	1,198,600
Investment Income	-	-	-	-	-	104,900
Contributions & Donations	-	-	-	-	-	60,500
Miscellaneous Revenue	-	-	-	-	-	139,000
Transfers & Use of Fund Balance	-	-	-	-	-	4,753,291
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**52,109,204**
EXPENDITURES						
Law Library Fund	22,300	75,000	$ -	4,300	$ -	101,600
DA Drug Seizure Fund	-	4,000	-	-	-	4,000
Sheriff Drug Seizure Fund	5,000	716,100	40,100	-	-	761,200
Drug Abuse Treatment & Education	283,111	519,600	-	9,508	35,000	847,219
Emergency 911 Fund	4,048,016	493,000	376,141	273,080	83,900	5,274,137
Jail Fund	-	525,000	25,000	-	-	550,000
Victim's Witness Asst Prog Fund	400,785	29,630	-	6,724	41,318	478,457
Juvenile Court Supervision Fund	-	18,000	-	-	-	18,000
Grant Fund	2,734,385	3,516,726	10,000	113,932	10,500	6,385,543
Hotel/Motel Tax Fund	132,800	-	-	-	600,000	732,800
Total	**7,626,397**	**5,897,056**	**451,241**	**407,544**	**770,718**	**15,152,956**
Local Insurance Premium Tax Fund	$ -	$ -	$ -	$ -	250,000	250,000
Roads and Bridges	3,913,041	2,046,800	797,060	147,699	-	6,904,600
Traffic Engineering	238,578	368,700	20,000	2,928	-	630,206
Storm Water	1,005,729	446,600	2,000	11,784	-	1,466,113
General Engineering	2,272,109	311,200	33,000	315,460	-	2,931,769
Total	**7,429,457**	**3,173,300**	**852,060**	**477,871**	**250,000**	**12,182,688**
Fire Fund	$ -	$ -	1,812,690	$ -	196,828	2,009,518
Fire Administration	3,563,506	2,212,722	58,472	1,183,192	73,000	7,090,892
Fire Fighting	14,577,600	-	-	-	223,524	14,801,124
Fire Maintenance	247,026	625,000	-	-	-	872,026
Total	**18,388,132**	**2,837,722**	**1,871,162**	**1,183,192**	**493,352**	**24,773,560**
TOTAL SPECIAL REVENUE FUNDS	**33,443,986**	**11,908,078**	**3,174,463**	**2,068,607**	**1,514,070**	**52,109,204**

CAPITAL PROJECT FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	80,000
Charges for Services	-	-	-	-	-	50,000
Transfers & Use of Fund Balance	-	-	-	-	-	22,522,871
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**22,652,871**
EXPENDITURES						
Capital Outlay Fund	$ -	$ -	4,867,878	$ -	8,745,500	13,613,378
Court Administration	-	-	33,600	-	-	33,600
Clerk of Courts	-	-	27,198	-	-	27,198
District Attorney	-	-	111,669	-	-	111,669
State Court Solicitor	-	-	21,118	-	-	21,118
District Beautification	-	-	-	-	749,200	749,200
Neighborhood Identification	-	-	-	-	1,250,000	1,250,000
Code Enforcement	-	-	202,983	-	-	202,983
Information Systems & Technology	-	-	436,973	-	-	436,973
Geographic Information Services	-	-	43,277	-	-	43,277
Tax Assessor	-	-	246,392	-	-	246,392
Communications	-	-	646,049	-	-	646,049
PC&D - Administration	-	-	313,212	-	-	313,212
Public Facilities	-	-	972,495	-	-	972,495
Sheriff's Office - Administration	-	-	1,075,000	-	-	1,075,000
E911 Center	-	-	1,528,075	-	-	1,528,075
Coroner & Medical Examiner	-	-	69,063	-	-	69,063
Public Transportation	-	-	50,000	-	-	50,000
Senior Services	-	-	291,128	-	-	291,128
Animal Shelter	-	-	8,000	-	-	8,000
P&R - Administration	-	-	964,061	-	-	964,061
Total	**$ -**	**$ -**	**11,908,171**	**$ -**	**10,744,700**	**22,652,871**

Adopted Budget Summary

FORSYTH COUNTY, GEORGIA

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January 1, 2019 to December 31, 2019

DEBT SERVICE	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
REVENUES						
Taxes	$ -	$ -	$ -	$ -	$ -	17,919,715
Charges for Services	-	-	-	-	-	(512,000)
Investment Income	-	-	-	-	-	175,000
Transfers & Use of Fund Balance	-	-	-	-	-	1,581,312
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**19,164,027**
EXPENDITURES						
Operating	$ -	10,000	$ -	$ -	$ -	10,000
Debt Service Funds	-	-	-	-	19,154,027	19,154,027
Total	**$ -**	**10,000**	**$ -**	**$ -**	**19,154,027**	**19,164,027**

ENTERPRISE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
Revenues						
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	175,000
Intergovern Revenues	-	-	-	-	-	32,900
Charges for Services	-	-	-	-	-	72,452,400
Investment Income	-	-	-	-	-	620,000
Miscellaneous Revenue	-	-	-	-	-	223,000
Transfers & Use of Fund Balance	-	-	-	-	-	2,177,534
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**75,680,834**
EXPENDITURES						
Water & Sewer Fund	$ -	$ -	$ -	$ -	16,000,000	16,000,000
Waste Water Treatment	482,471	6,635,650	59,516	-	-	7,177,637
Sewer Services	-	3,269,400	-	-	-	3,269,400
General Operations	-	3,646,300	1,000,000	871,244	18,322,438	23,839,982
Commercial Services	1,153,435	539,150	-	-	-	1,692,585
Engineering	2,989,654	1,229,724	320,891	-	-	4,540,269
Meter Services	578,333	44,300	27,740	-	-	650,373
Water Services	-	1,080,000	-	-	-	1,080,000
Water Treatment Facility	-	6,007,500	-	-	-	6,007,500
Maintenance	4,434,935	637,514	2,230,639	-	-	7,303,088
Total	**9,638,828**	**23,089,538**	**3,638,786**	**871,244**	**34,322,438**	**71,560,834**
Recycling & Solid Waste Fund						
Litter Detail	86,401	30,140	2,000	$ -	$ -	118,541
Recycling & Solid Waste	834,385	342,300	114,000	70,400	1,585,833	2,946,918
Landfill	175,341	129,200	-	-	750,000	1,054,541
Total	**1,096,127**	**501,640**	**116,000**	**70,400**	**2,335,833**	**4,120,000**
TOTAL ENTERPRISE FUNDS	**10,734,955**	**23,591,178**	**3,754,786**	**941,644**	**36,658,271**	**75,680,834**

Adopted Budget Summary

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INTERNAL SERVICE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
REVENUES						
Charges for Services	$ -	$ -	$ -	$ -	$ -	34,553,612
Investment Income	-	-	-	-	-	103,800
Miscellaneous Revenue	-	-	-	-	-	210,000
Transfers & Use of Fund Balance	-	-	-	-	-	1,139,011
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**36,006,423**
EXPENDITURES						
Risk Management	215,091	1,654,431	1,800	24,116	$ -	1,895,438
Employee Health Benefits	2,891,000	-	-	25,524,065	2,900,335	31,315,400
Workers' Compensation	1,148,366	26,000	-	50,408	-	1,224,774
Fleet Maintenance	1,234,991	168,700	66,000	101,120	-	1,570,811
Total	**5,489,448**	**1,849,131**	**67,800**	**25,699,709**	**2,900,335**	**36,006,423**

FUND SUMMARY	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2019 Adopted Budget
General Fund	85,530,666	26,339,513	575,169	3,372,766	22,120,874	137,938,988
Special Revenue Funds	33,443,986	11,908,078	3,174,463	2,068,607	1,514,070	52,109,204
Capital Project Funds	-	-	11,908,171	-	10,744,700	22,652,871
Debt Service Fund	-	10,000	-	-	19,154,027	19,164,027
Enterprise Funds	10,734,955	23,591,178	3,754,786	941,644	36,658,271	75,680,834
Internal Service Funds	5,489,448	1,849,131	67,800	25,699,709	2,900,335	36,006,423
TOTAL FOR ALL FUNDS	**135,199,055**	**63,697,900**	**19,480,389**	**32,082,726**	**93,092,277**	**343,552,347**

Photo: County Way Road near the Animal Shelter

All Funds Summary

REVENUES	
Taxes & Commissions	$159,687,054
Licenses & Permits	8,302,000
Intergovernmental Revenues	5,861,787
Charges for Services	127,732,874
Fines & Forfeit	3,707,000
Investment Income	1,603,700
Contributions & Donations	65,000
Miscellaneous Revenue	1,493,913
Other Financing Services & Transfers	35,099,019
Total	**$343,552,347**
Expenditures:	
Salaries & Benefits	$160,723,120
Operating	63,697,900
Capital	19,480,389
Internal Service Charges	6,558,661
Depreciation	2,038,000
Other Charges & Transfers	38,128,062
Debt Service	33,334,465
Reserve for Contingency	19,591,750
Total	**$343,552,347**

Courthouse and Administration Building

Debt Service

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 FY2019, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the County at 1.319 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 2017 assessed value of taxable property after the issuance of the Bonds, the County could incur up to $1,047,099,628 of long–term obligations payable as general obligation bonds.

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2017	$ 12,141,896,275
Debt Limit (10% of Assessed Value)	$ 1,214,189,628
Amount of Debt Applicable to Debt Limit	$ 167,090,000
Legal Debt Margin	$ 1,047,099,628

The current outstanding General Obligation and Sales Tax Debt includes:

- **$4,100,000 Series 2008A** – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. They bear interest rates from 2.5% - 5% and are payable on March 1 and September 1 of each year. $64,065,000 was refunded with the 2015B GO Bonds issued on 04/30/15.

- **$7,330,000 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.

- **$3,320,000 Series 2013** – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the County. $7,415,000 was refunded with the 2017 GO Bonds issued on 12/27/17.

- **$16,365,000 Series 2015A** – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges, and sidewalks in the County. $63,395,000 was refunded with the 2017 GO Bonds.

- **$60,315,000 Series 2015B** – for the purpose of refunding the General Obligation Refunding Bonds, Series 2008 in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately $4,967,439 at NPV. They bear interest rates of 5.00% and are payable on March 1st and September 1st of each year.
- **$75,660,000 Series 2017** – for the purpose of refunding the General Obligation Refunding Bonds, Series 2013 and 2015A in order to achieve debt service savings. The County was able to take advantage of low interest rates and reduce the County's total debt service payments by approximately $4,067,6329 at NPV. They bear interest rates of 3.00% to 5.00% and are payable on March 1st and September 1st of each year.

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:

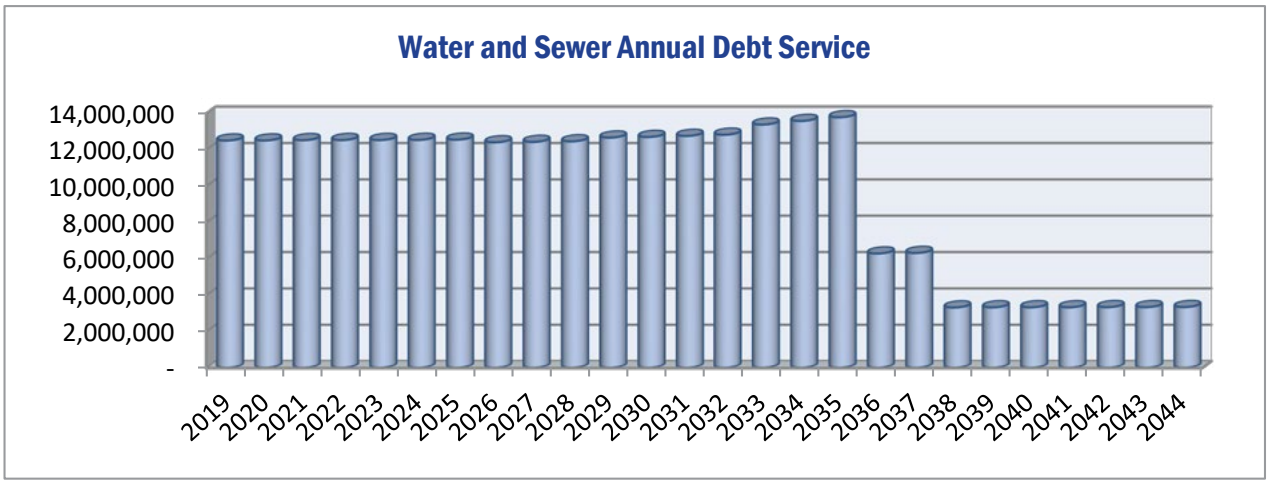
- **$18,645,000 Series 2011** – for the purpose of refunding $1,420,000 of the Series 1998 Bonds, and to refund the remaining $28,360,000 of the Series 2001 Bonds. The bonds bear interest from 2% - 5% and will mature on April 1, 2025.

- **$30,465,000 Series 2011** – variable-for the purpose of refunding $30,320,000 the Series 2005B Bonds. Interest rates reset monthly and are subject to change over the life of the bonds. The bonds will mature on April 1, 2035.

- **$26,585,000 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.

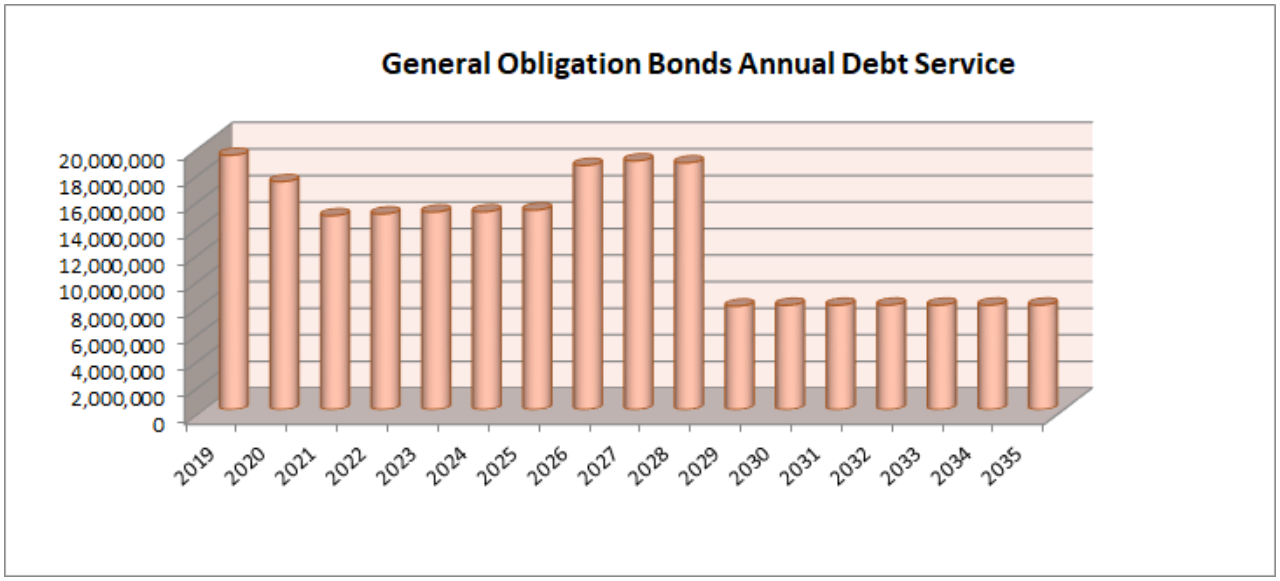
- **$25,520,000 Series 2013** – for the purpose of refunding $13,070,000 of the Series 2005A Bonds, and $15,690,000 of the Series 2007 Bonds. The bonds will mature on April 1, 2028.

- **$70,820,000 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 Fund

	GENERAL OBLIGATION BONDS 2019
REVENUES	
TAXES	$ 17,919,715
CHARGES FOR SERVICES (COMMISSIONS)	(512,000)
OTHER REVENUES	175,000
OTHER FINANCING SOURCES	1,581,312
TOTAL REVENUES	**$ 19,164,027**
EXPENDITURES	
MGMT & PROF SERV	$ 10,000
BOND PRINCIPAL-2008 SERIES	4,100,000
BOND PRINCIPAL-2012 SERIES	3,585,000
BOND PRINCIPAL-2013 SERIES	-
BOND PRINCIPAL-2015AG SERIES	4,215,000
BOND PRINCIPAL-2017 SERIES	290,000
BOND INTEREST PAYMENTS-2008	84,050
BOND INTEREST PAYMENTS-2012 SERIES	111,333
BOND INTEREST PAYMENTS-2013 SERIES	121,200
BOND INTEREST PAYMENTS-2015AG SERIES	668,375
BOND INTEREST PAYMENTS-2015BG SERIES	3,015,750
BOND INTEREST PAYMENTS-2017 SERIES	2,963,319
TOTAL EXPENDITURES	**$ 19,164,027**



Debt Service Funds

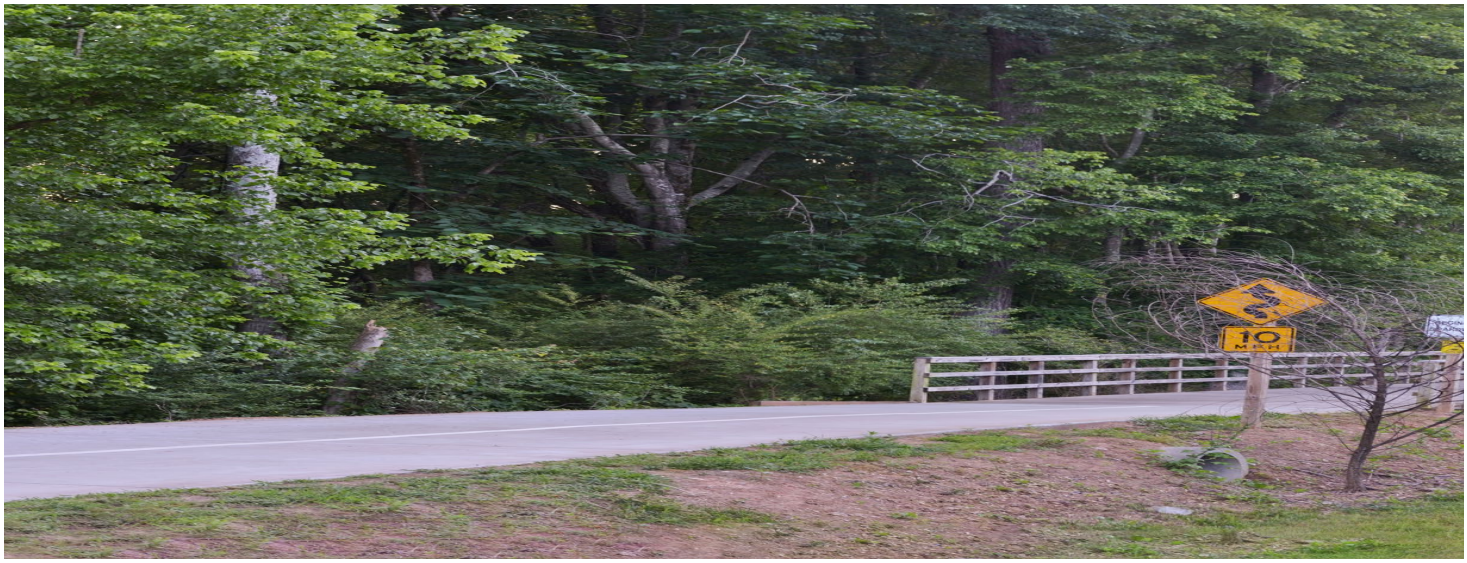
FORSYTH COUNTY
Summary of Remaining Debt Requirements
(Includes GO Bonds and Water & Sewer Bonds)

Category of Debt	Amount Outstanding
General Obligation Bonds	$ 167,090,000
Revenue Bonds	141,570,000
Total	$ 308,660,000

	GO Bonds*			Water & Sewer Bonds**			Aggregate (Total All Bonds)		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	12,190,000	6,964,026	19,154,026	5,700,000	6,382,450	12,082,450	17,890,000	13,346,476	31,236,476
2020	10,620,000	6,546,465	17,166,465	5,920,000	6,150,050	12,070,050	16,540,000	12,696,515	29,236,515
2021	8,450,000	6,150,694	14,600,694	6,185,000	5,896,075	12,081,075	14,635,000	12,046,769	26,681,769
2022	9,000,000	5,731,219	14,731,219	6,450,000	5,617,625	12,067,625	15,450,000	11,348,844	26,798,844
2023	9,590,000	5,283,694	14,873,694	6,750,000	5,327,225	12,077,225	16,340,000	10,610,919	26,950,919
2024	10,095,000	4,797,194	14,892,194	7,040,000	5,017,275	12,057,275	17,135,000	9,814,469	26,949,469
2025	10,745,000	4,276,194	15,021,194	7,390,000	4,665,775	12,055,775	18,135,000	8,941,969	27,076,969
2026	14,750,000	3,638,819	18,388,819	7,610,000	4,302,663	11,912,663	22,360,000	7,941,482	30,301,482
2027	15,860,000	2,873,569	18,733,569	7,660,000	3,931,350	11,591,350	23,520,000	6,804,919	30,324,919
2028	16,515,000	2,064,194	18,579,194	6,810,000	3,569,600	10,379,600	23,325,000	5,633,794	28,958,794
2029	6,295,000	1,493,944	7,788,944	7,315,000	3,216,475	10,531,475	13,610,000	4,710,419	18,320,419
2030	6,620,000	1,237,269	7,857,269	7,660,000	2,861,250	10,521,250	14,280,000	4,098,519	18,378,519
2031	6,825,000	1,035,594	7,860,594	8,015,000	2,508,475	10,523,475	14,840,000	3,544,069	18,384,069
2032	7,040,000	827,619	7,867,619	8,380,000	2,139,325	10,519,325	15,420,000	2,966,944	18,386,944
2033	7,255,000	608,659	7,863,659	4,320,000	1,864,200	6,184,200	11,575,000	2,472,859	14,047,859
2034	7,495,000	373,506	7,868,506	4,495,000	1,687,900	6,182,900	11,990,000	2,061,406	14,051,406
2035	7,745,000	125,856	7,870,856	4,680,000	1,504,400	6,184,400	12,425,000	1,630,256	14,055,256
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	237,250	3,257,250	3,020,000	237,250	3,257,250
2044	-	-	-	3,175,000	79,375	3,254,375	3,175,000	79,375	3,254,375
	-	-	-	-	-	-	-	-	-
Total	$ 167,090,000	$54,028,515	221,118,515	$ 141,570,000	72,603,513	$ 214,173,513	$ 308,660,000	$ 126,632,028	$ 435,292,028

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

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



Capital Project Funds

Capital Projects Funds are funds are used 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 projects funds:

- Capital Outlay Fund

The total amount budgeted for the FY2019 Capital Projects is $22,652,871 and is broken out as follows:

- $8,745,500 for Reserves for Future Capital Outlay
- $1,075,000 for replacement and new vehicles for Sheriff's Office
- $1,848,000 for roads and infrastructure
- $4,205,989 for radio system upgrades for Public Safety
- $2,178,421 for Capital Asset Replacement Program (CARP) funding for vehicles
- $ 939,678 for CARP funding for equipment and furnishings
- $ 471,273 for CARP funding for computer hardware and software
- $ 287,000 for CARP funding for Parks
- $1,250,000 for the Neighborhood Identification Program
- $ 749,200 for the District Roadway Beautification Program
- $ 620,000 for purchase of communication equipment for Communications Department
- $ 282,811 for site improvements Tree Ordinance

CAPTIAL PROJECT FUNDS

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2019 Adopted Budget
REVENUES						
Other Revenues						-
Other Financing Sources						$22,652,871
TOTAL REVENUES						**$22,652,871**
EXPENDITURES						
Capital Projects	-	$ 11,908,171	-	-	$ 10,744,700	$22,652,871
TOTAL CAPITAL PROJECT FUND	**$ -**	**$ 11,908,171**	**$ -**	**$ -**	**$ 10,744,700**	**$22,652,871**

Fund Balance Summaries FY 2018-2019

(Restricted & Unrestricted)

	2017 Audited	2018 Projected	2019 Estimated	% INCR (DECR) from 2018
GOVERNMENTAL FUNDS				
General Fund 100				
Balance January 1		$ 53,401,949	$ 57,501,949	
Sources		134,400,000	140,698,000	
Uses		130,300,000	139,738,000	
Ending Fund Balance	$ 53,401,949	$ 57,501,949	$ 58,461,949	1.67 %
Fire District Fund 270				
Balance January 1		$ 6,404,402	$ 7,307,402	
Sources		23,041,000	24,700,000	
Uses		22,138,000	24,100,000	
Ending Fund Balance	$ 6,404,402	$ 7,307,402	$ 7,907,402	8.21 %
SPLOST Fund 323				
Balance January 1		$ 8,575,427	$ 27,375,427	
Sources		39,700,000	20,600,000	
Uses		20,900,000	23,000,000	
Ending Fund Balance	$ 8,575,427	$ 27,375,427	$ 24,975,427	(8.77 %)
Capital Outlay Fund 350				
Balance January 1		$ 26,772,120	$ 19,672,120	
Sources		16,100,000	7,500,000	
Uses		23,200,000	11,900,000	
Ending Fund Balance	$ 26,772,120	$ 19,672,120	$ 15,272,120	(22.37 %)
		**Planned spending of available revenues in fund balance; transfers approved by BOC resolution.*		
Debt Service Fund 410				
Balance January 1		$ 16,615,877	$ 15,075,877	
Sources		17,920,000	18,300,000	
Uses		19,460,000	19,164,000	
Ending Fund Balance	$ 16,615,877	$ 15,075,877	$ 14,211,877	(5.73 %)
SPECIAL REVENUE FUNDS				
Law Library Fund 205				
Balance January 1		$ 69,988	$ 80,988	
Sources		95,000	101,000	
Uses		84,000	94,000	
Ending Fund Balance	$ 69,988	$ 80,988	$ 87,988	8.64 %
District Attorney Seizure Fund 210				
Balance January 1		$ 82,220	$ 93,220	
Sources		12,000	4,000	
Uses		1,000	3,000	
Ending Fund Balance	$ 82,220	$ 93,220	$ 94,220	1.07 %
Sheriff's Law Enforcement Fund 211				
Balance January 1		$ 420,915	$ 614,915	
Sources		477,000	250,000	
Uses		283,000	300,000	
Ending Fund Balance	$ 420,915	$ 614,915	$ 564,915	(8.13 %)

(Restricted & Unrestricted)

	2017 Audited	2018 Projected	2019 Estimated	% INCR (DECR) from 2018
Drug Abuse Treatment & Education Fund 212				
Balance January 1		$ 555,233	$ 471,233	
Sources		558,000	560,000	
Uses		642,000	720,000	
Ending Fund Balance	$ 555,233	$ 471,233	$ 311,233	(33.95 %)
		*Planned spending of available revenues in fund balance.		
Emergency 911 Telephone System Fund 215				
Balance January 1		$ 2,312,870	$ 2,447,870	
Sources		4,680,000	4,900,000	
Uses		4,545,000	5,100,000	
Ending Fund Balance	$ 2,312,870	$ 2,447,870	$ 2,247,870	(8.17 %)
County Jail Fund 216				
Balance January 1		$ 724,242	$ 659,242	
Sources		270,000	270,000	
Uses		335,000	450,000	
Ending Fund Balance	$ 724,242	$ 659,242	$ 479,242	(27.30 %)
		*Planned spending of available revenues in fund balance.		
Victim Rights & Assistance Fund 230				
Balance January 1		$ 37,461	$ 12,461	
Sources		365,000	431,000	
Uses		390,000	430,000	
Ending Fund Balance	$ 37,461	$ 12,461	$ 13,461	8.03%
Juvenile Court Fund 231				
Balance January 1		$ 20,902	$ 14,902	
Sources		5,000	7,000	
Uses		11,000	10,000	
Ending Fund Balance	$ 20,902	$ 14,902	$ 11,902	(20.13 %)
		*Planned spending of available revenues in fund balance.		
Insurance Premium Tax Fund 234				
Balance January 1		$ 5,247,379	$ 5,966,379	
Sources		11,349,000	11,900,000	
Uses		10,630,000	12,000,000	
Ending Fund Balance	$ 5,247,379	$ 5,966,379	$ 5,866,379	(1.68 %)
Grant Fund 250				
Balance January 1		$ (375,923)	$ 24,077	
Sources		5,800,000	6,385,000	
Uses		5,400,000	6,385,000	
Ending Fund Balance	$ (375,923)	$ 24,077	$ 24,077	0.00%
Hotel/Motel Tax Fund 275				
Balance January 1		$ -	$ -	
Sources		623,000	673,000	
Uses		623,000	673,000	
Ending Fund Balance	$ -	$ -	$ -	0.00%

(Restricted & Unrestricted)

	2017 Audited	2018 Projected	2019 Estimated	% INCR (DECR) from 2018
ENTERPRISE FUNDS				
Water & Sewerage Authority Fund 505				
Balance January 1		$ 68,987,729	$ 79,387,729	
Sources		62,000,000	68,000,000	
Uses		51,600,000	71,000,000	
Ending Unrestricted Net Position	$ 68,987,729	$ 79,387,729	$ 76,387,729	(3.78 %)
Solid Waste Disposal Facility Fund 540				
Balance January 1		$ 5,337,266	$ 5,720,266	
Sources		2,520,000	4,100,000	
Uses		2,137,000	3,600,000	
Ending Unrestricted Net Position	$ 5,337,266	$ 5,720,266	$ 6,220,266	8.74%
INTERNAL SERVICE FUNDS				
Risk Management Fund 610				
Balance January 1		$ 1,802,024	$ 1,360,024	
Sources		2,012,000	1,641,000	
Uses		2,454,000	1,895,000	
Ending Net Position	$ 1,802,024	$ 1,360,024	$ 1,106,024	(18.68 %)
		**Planned spending of available revenues in fund balance.*		
Employee Health Benefits Fund 615				
Balance January 1		$ 1,112,309	$ 3,212,309	
Sources		29,500,000	31,100,000	
Uses		27,400,000	30,800,000	
Ending Net Position	$ 1,112,309	$ 3,212,309	$ 3,512,309	9.34%
Workers' Compensation Fund 620				
Balance January 1		$ 1,779,370	$ 1,135,370	
Sources		832,000	855,000	
Uses		1,476,000	1,200,000	
Ending Net Position	$ 1,779,370	$ 1,135,370	$ 790,370	(30.39 %)
		**Fund balance used to cover increased cost of claims.*		
Fleet Maintenance Fund 635				
Balance January 1		$ 132,564	$ 71,564	
Sources		1,337,000	1,400,000	
Uses		1,398,000	1,450,000	
Ending Net Position	$ 132,564	$ 71,564	$ 21,564	(69.87 %)
		**Planned spending of available revenues in fund balance.*		

Three Year Consolidated Financial Schedules

GENERAL FUND

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
REVENUES				
Taxes	94,564,773	98,383,007	105,830,813	7.57 %
Licenses and Permits	6,813,439	6,969,320	7,837,000	12.45 %
Intergovernmental Revenues	385,083	530,900	442,000	(16.75 %)
Charges for Services	16,108,741	15,379,601	16,869,362	9.69 %
Fines & Forfeitures	2,454,646	2,324,600	2,508,400	7.91 %
Other Revenues	1,313,269	1,200,167	1,526,413	27.18 %
Other Financing Sources	954,055	15,163,454	2,925,000	(80.71 %)
TOTAL REVENUES	**$ 122,594,005**	**$ 139,951,049**	**$ 137,938,988**	**14.16 %**
EXPENDITURES				
GENERAL GOVERNMENT				
Voter Registration	548,007	1,103,125	1,097,774	(0.49 %)
Board of Commissioners	946,570	970,860	424,944	(56.23 %)
Administration	970,363	1,261,704	1,246,660	(1.19 %)
Finance	1,393,361	1,409,471	1,521,441	7.94 %
Procurement	648,745	892,931	918,642	2.88 %
Payroll Services	226,221	260,195	332,193	27.67 %
Information Systems and Technology	4,154,575	4,642,443	4,260,426	(8.23 %)
GIS Services	1,151,406	1,299,102	1,300,484	0.11 %
Personnel Services	882,895	842,859	911,309	8.12 %
Tax Commissioner - Administration	1,119,202	1,151,093	1,125,969	(2.18 %)
Tax Commissioner - Property	462,027	562,180	543,261	(3.37 %)
Tax Commissioner - Auto	1,853,526	1,975,843	2,260,919	14.43 %
Tax Commissioner - Delinquent *	1,838	-	-	-- %
Tax Commissioner - Accounting	279,892	288,675	295,776	2.46 %
Sub-Total Tax Commissioner	**$ 3,716,485.14**	**$ 3,977,791.00**	**$ 4,225,925.00**	**6.24 %**
Tax Assessor	2,780,828	3,077,615	3,331,691	8.26 %
Training & Development	275	140,500	135,718	(3.40 %)
Communications	416,710	916,939	467,527	(49.01 %)
Public Facilities	5,307,514	6,062,049	5,701,897	(5.94 %)
Rural Development	229,207	232,000	243,300	4.87 %
Office Services	430,464	474,000	504,000	6.33 %
Non-Department	16,540,998	15,673,884	11,681,557	(25.47 %)
Total General Government	**$ 40,344,624**	**$ 43,237,468**	**$ 38,305,488**	**(11.41 %)**
JUDICIAL				
Court Administration	482,333	660,206	714,963	8.29 %
Pre-Trial Services	227,086	266,741	278,284	4.33 %
Accountability Court	322,685	312,524	320,748	2.63 %
Superior Court	560,188	609,816	671,343	10.09 %
Clerk of Courts	2,736,894	3,155,069	3,310,075	4.91 %
Board of Equalization	30,703	43,200	38,100	(11.81 %)
District Attorney	849,216	932,147	932,721	0.06 %
State Court	951,265	1,029,681	1,150,673	11.75 %
State Court Solicitor	1,581,529	1,781,277	1,870,906	5.03 %
Magistrate Court	1,025,321	1,137,996	1,293,006	13.62 %
Probate Court	1,071,022	1,280,638	1,247,281	(2.60 %)
Juvenile Court	2,084,266	1,884,872	2,241,610	18.93 %
Indigent Defense	1,174,909	1,456,422	1,255,056	(13.83 %)
Total Judicial System	**$ 13,097,417**	**$ 14,550,589**	**$ 15,324,766**	**5.32 %**

GENERAL FUND Continued

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
PUBLIC SAFETY				
Sheriff - Administration	3,646,262.00	3,415,116.00	4,286,542.00	25.52 %
Sheriff - Property Crimes Investigation	442,295	740,166	843,895	14.01 %
Sheriff - Major Crimes Investigation	2,324,328	2,091,938	1,883,444	(9.97 %)
Sheriff - Vice Control Narcotics	646,206	823,494	1,113,488	35.22 %
Sheriff - Enforcement North Precinct	6,458,007	5,723,635	4,611,735	(19.43 %)
Sheriff - Detention Center	11,006,130	12,937,579	12,819,911	(0.91 %)
Sheriff - Enforcement South Precinct	3,877,441	4,821,866	5,525,966	14.60 %
Sheriff - Training	663,719	633,661	1,126,075	77.71 %
Sheriff - Special Detail Service	3,880,327	3,565,991	5,403,260	51.52 %
Sheriff - Court Services	5,277,798	5,370,193	5,570,378	3.73 %
Sheriff - Public Relations	86,465	161,622	240,147	48.59 %
Sheriff - Support Services	1,836,618	4,402,546	4,450,241	1.08 %
Sheriff - Animal Control	403,341	265,957	-	(100.00 %)
Sub-Total Sheriff	**$ 40,548,937**	**$ 44,953,764**	**$ 47,875,082**	**6.50 %**
E911 Center	336,827	485,812	407,230	(16.18 %)
Ambulance Service	1,305,747	885,000	911,550	3.00 %
Emergency Management Agency *	-	-	260,292	-- %
Coroner & Medical Examiner	263,088	268,750	229,276	(14.69 %)
Total Public Safety	**$ 42,454,599**	**$ 46,593,326**	**$ 49,683,430**	**6.63 %**
PUBLIC WORKS				
District Beautification Fund **	$ 57,345	$ 660,000	$ -	(100.00 %)
Total Public Works	**$ 57,345**	**$ 660,000**	**$ -**	**(100.00 %)**
HEALTH & WELFARE				
Public Transportation (Dial-a- Ride)	523,539	518,950	687,762	32.53 %
Community Services	1,598	20,800	13,100	(37.02 %)
Senior Services	1,808,525	2,291,555	2,290,512	(0.05 %)
Animal Services ***	-	113,615	463,148	307.65 %
Animal Shelter	853,782	1,094,218	1,206,308	10.24 %
Public Health	149,644	150,700	150,800	0.07 %
Mental Health	55,300	57,200	57,200	0.00 %
Public Welfare (DFACS)	157,716	205,500	205,500	0.00 %
Non-Profit Funding	445,420	466,654	435,000	(6.78 %)
Total Health & Welfare	**$ 3,995,524**	**$ 4,919,192**	**$ 5,509,330**	**12.00 %**
CULTURE & RECREATION				
Parks & Rec - Administration Division	1,534,987	1,492,641	1,588,146	6.40 %
Parks & Rec - Recreation Division	1,598,175	1,943,922	1,864,584	(4.08 %)
Parks & Rec - Athletic Division	1,268,902	1,523,034	1,364,528	(10.41 %)
Parks & Rec - Lake Division	486,256	562,580	445,508	(20.81 %)
Parks & Rec - Park Operations Division	3,272,085	3,537,921	3,579,941	1.19 %
Parks & Rec - Natural Resource Mgmt. Division	1,431,346	1,228,099	1,255,838	2.26 %
Sub-Total Parks	**$ 9,591,751**	**$ 10,288,197**	**$ 10,098,545**	**(1.84 %)**
Library	5,613,505	6,051,176	6,589,479	8.90 %
Extension Service	130,523	174,635	171,425	(1.84 %)
Total Parks, Recreation & Culture	**$ 15,335,779**	**$ 16,514,008**	**$ 16,859,449**	**2.09 %**

* Emergency Management Agency moved from Fire- Emergency Management Services to General Fund in 2019.

** District Beautification was moved out of General Fund to Capital Fund starting in 2019.

*** Animal Services moved from S.O.- Animal Control to Public Health & Welfare in October 2018.

GENERAL FUND Continued

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
HOUSING AND DEVELOPMENT				
P&CD - Inspections	1,742,585	2,107,327	2,731,924	29.64 %
P&CD - Administration	1,266,523	2,217,089	1,460,293	(34.13 %)
P&CD - Current Planning	851,883	935,098	1,018,737	8.94 %
P&CD - Business License	279,235	357,571	431,749	20.74 %
P&CD - Long Range Planning	505,530	1,185,551	996,717	(15.93 %)
Sub-Total Plan & Comm Development	**$ 4,645,756**	**$ 6,802,636**	**$ 6,639,420**	**(2.40 %)**
Code Compliance	853,466	924,563	1,140,939	23.40 %
Natural Resources Conservation Services	109,768	109,491	115,512	5.50 %
Economic Development	248,712	384,000	450,000	17.19 %
Total Housing & Development	**$ 5,857,702**	**$ 8,220,690**	**$ 8,345,871**	**1.52 %**
CONTINGENCY				
Reserve for Contingency	107,251	2,778,053	2,107,054	(24.15 %)
Surplus Property Sales	5,108	8,200	3,600	(56.10 %)
Healthcare Allocations	1,869,882	1,800,000	1,800,000	0.00 %
Total Transfers	**$ 1,982,241**	**$ 4,586,253**	**$ 3,910,654**	**(14.73 %)**
TOTAL GENERAL FUND	**$ 123,125,231**	**$ 139,281,526**	**$ 137,938,988**	**13.12 %**

Photo: Fire Engine 8 in bay at Forsyth County Fire Station 8

SPECIAL REVENUE FUNDS

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
REVENUES				
Taxes	32,307,227	33,007,600	35,856,526	8.63 %
Licenses and Permits	270,647	250,000	290,000	16.00 %
Intergovernmental Revenues	4,889,256	4,914,029	5,386,887	9.62 %
Charges for Services	3,779,848	4,075,200	4,319,500	5.99 %
Fines & Forfeitures	1,209,768	1,394,300	1,198,600	(14.04 %)
Other Revenues	282,801	475,265	304,400	(35.95 %)
Other Financing Sources	2,026,944	4,825,297	4,753,291	(1.49 %)
TOTAL REVENUES	**$ 44,766,491**	**$ 48,941,691**	**$ 52,109,204**	**6.47 %**
EXPENDITURES				
Drug Abuse Treatment & Education	72,453	77,300	77,700	0.52 %
Drug Court	127,253	179,162	176,100	(1.71 %)
Accountability Court Administration	212,572	352,109	352,619	0.14 %
Mental Health	10,797	48,500	39,400	(18.76 %)
Family Treatment Court	-	94,800	70,400	(25.74 %)
DUI Court Supervision	129,996	186,000	131,000	(29.57 %)
Sub-Total D.A.T.E.	**$ 553,071**	**$ 937,871**	**$ 847,219**	**(9.67 %)**
Law Library	100,930	101,300	101,600	0.30 %
DA Seizure	831	4,000	4,000	0.00 %
Sheriff - Drug Seizure	59,251	297,900	761,200	155.52 %
E-911	4,091,969	5,028,252	5,274,137	4.89 %
Jail Fund	9,935	757,361	550,000	(27.38 %)
Victim/Witness Assistance	421,093	415,197	478,457	15.24 %
Juvenile Court Supervision	19,800	28,000	18,000	(35.71 %)
Grant Fund	6,199,090	5,672,244	6,385,543	12.58 %
Hotel/Motel Tax	618,503	618,100	732,800	18.56 %
Subtotal	**$ 11,521,402**	**$ 12,922,354**	**$ 14,305,737**	**10.71 %**
Local Insurance Premium Tax Fund	324,165	300,000	250,000	(16.67 %)
Roads & Bridges	6,257,600	6,535,653	6,904,600	5.65 %
Traffic Engineering	568,637	637,280	630,206	(1.11 %)
Storm Water Management	1,328,827	1,596,647	1,466,113	(8.18 %)
General Engineering	2,396,411	2,632,740	2,931,769	11.36 %
Subtotal	**$ 10,875,640**	**$ 11,702,320**	**$ 12,182,688**	**4.10 %**
Fire Department	-	440,379	2,009,518	356.32 %
Fire - Administration	6,541,461	7,587,972	7,090,892	(6.55 %)
Fire - Fighting	12,783,783	14,216,600	14,801,124	4.11 %
Fire - Maintenance	746,582	838,802	872,026	3.96 %
Fire - Emergency Management Services *	256,197	287,493	-	(100.00 %)
Subtotal	**$ 20,328,023**	**$ 23,371,246**	**$ 24,773,560**	**6.00 %**
TOTAL SPECIAL REVENUE FUNDS	**$ 43,278,136**	**$ 48,933,791**	**$ 52,109,204**	**6.49 %**

* Fire - Emergency Management Services moved out of Fire Fund and into the General Government Fund starting in 2019.

CAPITAL PROJECTS FUNDS

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
REVENUES				
Other Revenues	$ 169,371	$ 108,512	$ 130,000	19.80 %
Other Financing Sources	15,260,775	42,268,226	22,522,871	(46.71 %)
TOTAL REVENUES	**$ 15,430,146**	**$ 42,376,738**	**$ 22,652,871**	**(46.54 %)**
EXPENDITURES				
Capital Outlay	$ 11,835,314	$ 42,120,938	$ 22,652,871	(46.22 %)
TOTAL CAPITAL PROJECTS FUNDS	**$ 11,835,314**	**$ 42,120,938**	**$ 22,652,871**	**(46.22 %)**

DEBT SERVICE FUNDS

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
REVENUES				
Taxes	$ 16,525,699	$ 17,680,471	$ 17,919,715	1.35 %
Charges for Services	(460,474)	(430,300)	(512,000)	18.99 %
Investment Income	176,466	25,000	175,000	600.00 %
Other Financing Sources	84,146,538	2,533,776	1,581,312	(37.59 %)
TOTAL REVENUES	**$ 100,388,229**	**$ 19,808,947**	**$ 19,164,027**	**(3.26 %)**
EXPENDITURES				
GO Bonds	$ 55,907,332	$ 19,808,947	$ 19,164,027	(3.26 %)
TOTAL DEBT SERVICE FUNDS	**$ 55,907,332**	**$ 19,808,947**	**$ 19,164,027**	**(3.26 %)**

ENTERPRISE FUNDS

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
REVENUES				
Licenses and Permits	$ 146,276	$ 150,000	$ 175,000	16.67 %
Intergovernmental Revenues	32,822	32,900	32,900	0.00 %
Charges for Services	57,390,558	67,259,200	72,452,400	7.72 %
Other Revenues	33,780,526	25,813,500	843,000	(96.73 %)
Other Financing Sources	24,083	61,229	2,177,534	3,456.38 %
TOTAL REVENUES	**$ 91,374,265**	**$ 93,316,829**	**$ 75,680,834**	**(18.90 %)**
EXPENDITURES				
Water & Sewer	$ -	$ -	$ 16,000,000	-- %
Waste Water Treatment	4,309,753	6,517,457	7,177,637	10.13 %
Sewer Services	4,916,196	5,129,100	3,269,400	(36.26 %)
General Operations	22,960,499	60,494,352	23,839,982	(60.59 %)
Commercial Services	1,473,522	1,741,325	1,692,585	(2.80 %)
Engineering	3,057,538	4,203,898	4,540,269	8.00 %
Meter Services	501,225	586,206	650,373	10.95 %
Water Services	1,101,431	1,076,000	1,080,000	0.37 %
Waste Water Treatment Facility	4,826,191	5,774,700	6,007,500	4.03 %
Maintenance	4,081,418	5,213,062	7,303,088	40.09 %
Total	**$ 47,227,773**	**$ 90,736,100**	**$ 71,560,834**	**(21.13 %)**
Recycling & Solid Waste Fund				
Landfill	$ -	$ 291,861	$ 1,054,541	261.32 %
Litter Detail	-	51,229	118,541	131.39 %
Recycling & Solid Waste	1,635,376	2,237,639	2,946,918	31.70 %
Total	**$ 1,635,376**	**$ 2,580,729**	**$ 4,120,000**	**59.64 %**
TOTAL ENTERPRISE FUNDS	**$ 48,863,149**	**$ 93,316,829**	**$ 75,680,834**	**(18.90 %)**

INTERNAL SERVICE FUNDS

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Inc/Dec from 2018 Budget
REVENUES				
Charges for Services	$ 27,262,833	$ 32,056,300	$ 34,553,612	7.79 %
Other Revenues	438,652	730,839	313,800	(57.06 %)
Other Financing Sources	570,891	852,075	1,139,011	33.67 %
TOTAL REVENUES	**$ 28,272,376**	**$ 33,639,214**	**$ 36,006,423**	**7.04 %**
EXPENDITURES				
Risk Management	$ 1,912,871	$ 2,203,114	$ 1,895,438	(13.97 %)
Employee Health Benefits	23,836,124	28,813,200	31,315,400	8.68 %
Workers' Comp	1,230,147	1,103,900	1,224,774	10.95 %
Fleet Maintenance	1,343,313	1,519,000	1,570,811	3.41 %
TOTAL INTERNAL SERVICE FUNDS	**$ 28,322,455**	**$ 33,639,214**	**$ 36,006,423**	**7.04 %**
TOTAL ALL FUNDS	**$ 311,331,617**	**$ 377,101,245**	**$ 343,552,347**	**(8.90 %)**

Photo: Shady Grove Campground

Photo: Downtown Cumming, Georgia

Section Three

Budget Detail

General Fund Revenue and Expenditure

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.

Detail by Department or Office Number

10000 - 10000000 General Fund Admin
10012100 - Court Administration
10012101 - Pre Trial Services
10012102 - Accountability Court
10012150 - Superior Court
10012180 - Clerk of Courts
10012181 - Board of Equalization
10012200 - District Attorney
10012300 - State Court Judge
10012350 - State Court Solicitor
10012400 - Magistrate Court
10012450 - Probate Court
10012600 - Juvenile Court
10012800 - Indigent Defense
10014400 - Voter Registration
10015110 - Board of Commissioners
10015320 - Administration
10015450 - Code Compliance
10015510 - Finance
10015517 - Procurement
10015519 - Payroll Services
10015535 - Information Sys & Technology
10015537 - Geographic Info Services
10015540 - Personnel Services
10015545 - Tax Comm Admin
10015546 - Tax Comm Property
10015547 - Tax Comm Auto
10015549 - Tax Comm Accounting
10015550 - Tax Assessor
10015555 - Training/Development
10015570 - Communications
10015910 - Animal Services
10016220 - P & D Inspections
10016410 - P & D Administration
10016411 - P & D Current Planning
10016412 - P & D Business Licenses
10016413 - P & D Long Range Planning
10016565 - Public Facilities
10022310 - SO Administration
10022320 - SO Property Crimes Investigation
10022321 - SO Major Crimes Investigation
10022322 - SO Vice Control Narcotics
10022323 - SO Enforcement North Precinct
10022326 - SO Detention Center
10022329 - SO Enforcement South Precinct
10022340 - SO Training
10022350 - SO Special Detail Services
10022360 - SO Court Services
10022385 - SO Public Relations
10022390 - SO Support Services
10023800 - E911 Center
10024920 - Emergency Management Agcy
10025600 - Ambulance Service
10026700 - Coroner & Medical Examiner
10031540 - Public Transportation
10044500 - Community Services
10044520 - Senior Services
10051143 - Animal Shelter
10052110 - P & R Administration Division
10052120 - P & R Recreation Division
10052130 - P & R Athletic Division
10052181 - P & R Lake Division
10052220 - P & R Park Operations Division
10052221 - P & R Natural Resource Mgmt
10055500 - Library
10061110 - Natural Resources Consrv Service
10066570 - Extension Service
10090002 - Surplus Property Sales
10090595 - Rural Development
10090599 - Office Services
10091110 - Public Health Administration
10091170 - Mental Health Administration
10091410 - Public Welfare Administration
10091450 - Non-Profit Funding
10091520 - Economic Development
10095001 - Contingency
10099003 - Retiree Benefits

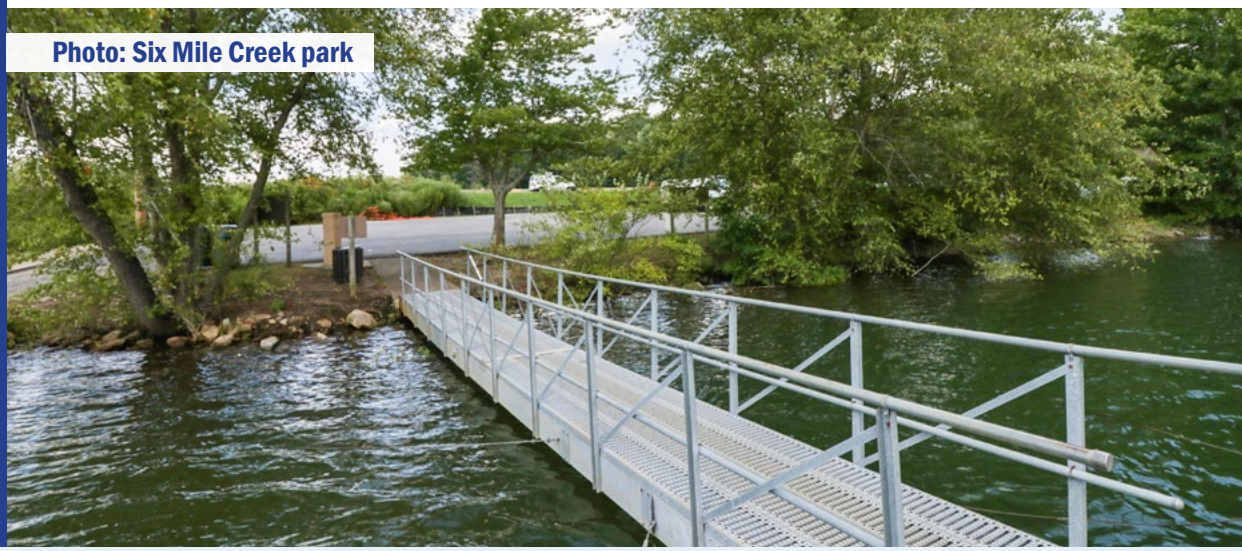


Photo: Six Mile Creek park

General Fund Administration

Description

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.

Goals & Objectives

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

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.

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$94,410,265	$97,299,191	$105,754,613	8.7%
Licenses & Permits	841,295	759,120	843,000	11.0%
Intergovern Revenues	132,328	215,900	135,000	-37.5%
Charges for Services	2,828,038	3,271,400	1,839,632	-43.8%
Investment Income	480,087	400,000	600,000	50.0%
Miscellaneous Revenues	74,498	72,925	67,510	-7.4%
Other Financing Services	750,000	12,253,757	1,250,000	-89.8%
TOTAL Revenues	**$99,516,511**	**$114,272,293**	**$110,489,755**	**-3.3%**
EXPENDITURES				
*** Operating Expenses**	$70,589	$310,000	$903,000	191.3%
Other Costs	32,591	-	35,000	- %
Contingencies	-	224	2,000,000	892757%
Other Financing Uses	16,437,817	14,515,160	8,743,557	-39.8%
TOTAL Expenditures	**$16,540,997**	**$14,825,384**	**$11,681,557**	**-21.2%**
Full Time Positions	0	0	0	- %

* Operating Expenses increased as a result of moving $813k in Professional Service– Legal Fees budget amounts from various departments into this one consolidated Department.

Court Administration

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.

Description

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.

Goals & 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.

Goal #2 **Support the Court in directing and overseeing the budget, 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.

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.
- Implement innovative and effective management and operational practices.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
*Salaries	$ 294,088	$ 344,224	$ 382,504	11.1%
* Benefits	53,720	60,782	100,135	6.5%
Operating Expenses	125,626	239,900	222,100	-7.4%
New Capital	-	7,300	1,500	-79.5%
InterFund/Dept Charges	8,900	8,000	8,724	9.1%
TOTAL Expenditures	$482,333	$660,206	$714,963	8.3%
Full Time Positions	3	3	4	33.3%

* Salaries and Benefits Budget increased as a result of a new position, Court Operations Manager, for 2019.

Pre-Trial Services

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.

Description

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.

Goals & Objectives

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

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

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

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
New jail assessments	843	1,095	1,424
Drug screens performed	983	1,278	1,661
New family intervention cases opened	81	94	108
Bond supervision compliance rate by %	97%	96%	96%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
Expense				
Salaries	$154,924	$167,734	$174,213	3.9%
Benefits	59,887	85,007	87,655	3.1%
Operating Expenses	6,874	9,100	11,100	22.0%
InterFund/Dept Chrgs	5,400	4,900	5,316	8.5%
TOTAL Expenditures	$227,085	$266,741	$278,284	4.3%
Full Time Positions	3	3	3	0.0%

Accountability Court

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.

Description

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

Goals & Objectives

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$207,792	$199,524	$204,223	2.4%
Benefits	113,293	111,500	114,901	3.1%
InterFund/Dept Chrgs	1,600	1,500	1,624	8.3%
TOTAL Expenditures	**$322,685**	**$312,524**	**$320,748**	**2.6%**
Full Time Positions	4	4	4	0.0%

Superior Court

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.

Description

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.

Goals & 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.

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 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.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$171,109	$160,100	$171,100	6.9%
Fines & Forfeit	186,137	246,100	186,100	-24.4%
Miscellaneous Revenues	383	-	-	0.0%
TOTAL Revenues	**$357,629**	**$406,200**	**$357,200**	**-12.1%**
EXPENDITURES				
***Salaries**	$290,098	$310,562	$355,515	14.5%
Benefits	65,805	71,954	76,012	5.6%
Operating Expenses	195,785	219,600	231,500	5.4%
InterFund/Dept Charges	8,500	7,700	8,316	8.0%
TOTAL Expenditures	**$560,188**	**$609,816**	**$671,343**	**10.1%**
Full Time Positions	5	5	5	0.0%

* Salaries Budget increased by $25k as a result of two judges receiving additional supplement payments.

Clerk of Courts

Mission

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

Description

The Clerk of Courts office is the official keeper of the records for all Superior Court and State Court filings in Forsyth County, including the Traffic Violations Bureau, and is the custodian and protector of all land and property records in the county. Additional duties include, but are not limited to: managing court trial and grand juries, approving Notaries Public, registering Trade Names, and providing oversight and support to the county Board of Tax Equalization. As an impartial, elected constitutional office accountable only to the citizens of Forsyth County, the Clerk provides some of the most important checks-and-balances needed in both local county government and the state's judicial system.

Goals & Objectives

Goal #1 **Increase efficiency of the Clerk of Courts office through digital improvements and enhancements.**

- Implement electronic citations in conjunction with the Sheriff's office to decrease entering of ticket data and allow quicker access and payment of traffic citations.
- Implement electronic signatures option of case management program to decrease reliance on paper and update case management quicker.

Goal #2 **Improve criminal reporting data time and accuracy and establish new data exchange with the Georgia Crime Information Center.**

- Work with Governor's office Pilot Project to establish quicker reporting and increased accuracy of disposition data with GCIC and law enforcement.

Goal #3 **Update historical real estate indexes to include years 1990-1991 online.**

- Work with Georgia Superior Court Clerks Cooperative Authority and vendor to scan and index the 1990-1991 historical records and offer online to public.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Jury text messages sent	10,000	13,500	15,000
Juvenile Court case load	795	799	805
State Court case load	13,400	13,662	14,345
Superior Court case load	3,725	3,735	4,080

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$965,569	$1,105,000	$1,095,000	-0.9%
TOTAL Revenues	$965,569	$1,105,000	$1,095,000	-0.9%
EXPENDITURES				
Salaries	$1,489,721	$1,731,176	$1,825,874	5.5%
Benefits	817,720	941,093	988,673	5.1%
Operating Expenses	411,752	467,000	478,400	2.4%
InterFund/Dept Charges	17,700	15,800	17,128	8.4%
TOTAL Expenditures	$2,736,893	$3,155,069	$3,310,075	4.9%
Full Time Positions	34	36	36	0.0%

Board of Equalization

Mission

The Board of Equalization (BOE) is charged with the task of hearing appeals on property tax matters. OCGA 48-5-311 (a) directs that the appeal administrator means the clerk of the superior court. The appeal administrator is vested with administrative authority in all other matters governing the conduct and business of the boards of equalization so as to provide oversight and supervision of such boards.

Description

The Forsyth County Board of Equalization (BOE) consists of citizens of the county appointed by the Grand Jury for the purpose of providing independent and unbiased hearings of appeals regarding property taxes.

Goals & Objectives

Goal #1 **Secure full board membership for Boards 1 and 2 through Grand Jury appointments.**

- Currently 10 of 12 possible board positions are filled. Two additional members will be appointed in 2019 by one of the three terms of the Forsyth County Grand Jury.

Qualifications of BOE members are as follows:

1) Eligible to serve as a Grand Juror
2) Owner of real property in Forsyth County
3) High School graduate

Prior to hearing appeals, all newly appointed members must complete 40 hours of training on the appraisal and equalization process, and be sworn under oath by the Clerk of Superior Court. Once the Board of Equalization reaches a decision regarding an appeal, should the taxpayer disagree, said taxpayer has 30 days from the date of the decision to file an appeal in the Superior Court of Forsyth County through the Board of Assessor's office.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$10,938	$20,000	$15,000	-25.0%
Benefits	815	1,500	1,100	-26.7%
Operating Expenses	15,151	18,300	18,300	0.0%
InterFund/Dept Charges	3,800	3,400	3,700	8.8%
TOTAL Expenditures	**$30,704**	**$43,200**	**$38,100**	**-11.8%**
Full Time Positions	0	0	0	0.0%

District Attorney's Office

Mission

The mission of the office of District Attorney is to serve the public professionally, efficiently and justly in its performance of duties and obligations mandated by the United States and Georgia Constitutions and laws of Georgia.

Description

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.

Goals & Objectives

Goal #1 **To seek justice by resolving cases fairly, impartially and expeditiously.**

- Resolve cases with appropriate dispositions.
- Dispose of cases timely and efficiently.

Goal #2 **To ensure a safe community.**

- Reduce crime by participation in alternatives to traditional prosecution, including accountability courts.
- Prevent crime by collaborating with community stakeholders to implement a child abuse prevention initiative.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Miscellaneous Revenues	$7,249	$4,000	$2,000	-50.0%
TOTAL Revenues	**$7,249**	**$4,000**	**$2,000**	**-50.0%**
EXPENDITURES				
***Salaries**	$531,286	$587,777	$603,119	2.6%
Benefits	255,132	280,870	268,774	-4.3%
Operating Expenses	48,998	51,300	47,620	-7.2%
InterFund/Dept Charges	13,800	12,200	13,208	8.3%
TOTAL Expenditures	**$849,216**	**$932,147**	**$932,721**	**0.1%**
Full Time Positions	9	9	9	0.0%

* Salaries Budget increased as a result of increasing the DA Secretary and Assistant DA supplements.

State Court Judge

Mission

State Court exercises jurisdiction over all misdemeanor violations, including traffic offenses and all civil actions, regardless of amount claimed, unless the superior court has exclusive jurisdiction. State Court is also authorized to hold hearings for and issuance of search and arrest warrants; and for preliminary hearings. Constitutional authority to review lower court decisions as provided by statute.

Description

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.

Goals & 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.**

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 to build support for the implementation and management of change.**

Chief Judge, State Court

T. RUSSELL MCCLELLAND

Judge, State Court

LESLIE C. ABERNATHY-MADOX

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$168,486	$166,100	$168,500	1.4%
Fines & Forfeit	$1,791,846	$1,642,000	$1,791,800	9.1%
TOTAL Revenues	**$1,960,332**	**$1,808,100**	**$1,960,300**	**8.4%**
EXPENDITURES				
*** Salaries**	$628,855	$659,861	$759,807	15.2%
*** Benefits**	219,695	242,500	258,910	16.8%
Operating Expenses	91,215	117,000	119,200	1.9%
New Capital	-	-	1,600	- %
InterFund/Dept Charges	11,500	10,300	11,156	8.3%
TOTAL Expenditures	**$951,265**	**$1,029,661**	**$1,150,673**	**11.8%**
Full Time Positions	8	8	9	12.5%

* Salaries and Benefits Budget increased as a result of a new position, State Court Probation Officer, and an increase in additional supplements.

State Court Solicitor

Mission

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

Description

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

Goals & 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 a case working with external agencies as well as each other to ensure the best possible case outcome.

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 Victim's wishes are considered.

Goal #3 **Be 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.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Cases Filed in FC State Court and Magistrate Court	10,500	10,600	11,000
Cases Disposed FC State Court and Magistrate Court	1,766	1,800	2,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$27,675	$15,000	$28,000	86.7%
* Miscellaneous Revenues	56,984	50,000	150,000	200.0%
TOTAL Revenues	$84,659	$65,000	$178,000	173.9%
EXPENDITURES				
Salaries	$1,043,651	$1,155,103	$1,228,750	6.4%
Benefits	474,774	550,713	569,672	3.4%
Operating Expenses	40,572	54,100	52,700	-2.6%
New Capital	1,832	3,061	-	-100.0%
InterFund/Dept Charges	20,700	18,300	19,784	8.1%
TOTAL Expenditures	$1,581,529	$1,781,277	$1,870,906	5.0%
Full Time Positions	19	19	20	5.3%

* Miscellaneous Revenues Budget increased by $100k to maintain current level of participant supervision and drug/alcohol screening received from Pre-Trail diversion program fees for State and Magistrate Court.

Magistrate Court

Mission

Our mission is to fulfill our 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.

Description

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.

Goals & Objectives

Goal #1 **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 #2 **Improve the court staff's knowledge and customer service skills by offering training classes and semi-**

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

Remain within designated budget.

- Perform weekly reviews of all expenditures.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Cases filed, civil & criminal	4,976	5,493	6,000
Cases processed, civil & criminal	4,000	5,000	5,500
Total fines and fees collected & disbursed	$1,098,922	$1,149,000	$1,199,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$1,004	$1,200	$1,200	0.0%
Charges for Services	819	1,000	1,000	0.0%
Fines & Forfeit	368,377	394,500	400,000	1.4%
Miscellaneous Revenues	2,355	1,400	2,000	42.9%
TOTAL Revenues	$372,555	$398,100	$404,200	1.5%
EXPENDITURES				
* Salaries	$719,603	$770,416	$911,088	18.3%
* Benefits	216,122	256,580	276,654	7.8%
Operating Expenses	79,296	94,200	95,200	1.1%
Capital Outlay	-	7,500	-	-100.0%
InterFund/Dept Charges	10,300	9,300	10,064	8.2%
TOTAL Expenditures	$1,025,321	$1,137,996	$1,293,006	13.6%
Full Time Positions	9	9	10	11.1%

* Salaries and Benefits Budget increased as a result of two new part-time judges and one new full-time Administrative Specialist positions to meet the growing needs of the community.

Probate Court

Mission

Faithfully discharge the duties of the Probate Court of Forsyth County according to law without favor or affection to any party.

Description

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 to Superior Court, but are made directly to the Georgia Supreme Court or to the Georgia Court of Appeals.

Goals & Objectives

Goal #1 **Driven by increased population, statutorily mandated actions have increased in Probate Court, which requires a part-time Associate Judge.**

- Hire a Part-Time Associate Probate Court Judge.

Goal #2 **The growing number of adult/minor guardianship cases within the County has increased the need to maintain detailed statutory inventories and status report filings necessitating review of accounting and financial records on a scheduled timeline.**

- Reclassification of two positions and adding a new position in order to meet statutory requirements.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Marriage licenses	$69,736	$70,000	$75,000
Pistol permits	$163,350	$195,000	$195,000
Passports	$167,150	$180,000	$180,000
Printing & duplicating services	$238,881	$245,000	$260,000
Fees and payouts	$74,232	$90,000	$100,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$400,236	$445,000	$450,000	1.1%
Charges for Services	238,881	245,000	245,000	0.0%
Fines & Forfeit	74,232	90,000	90,000	0.0%
Miscellaneous Revenues	73	-	-	0.0%
TOTAL Revenues	$713,422	$780,000	$785,000	0.6%
EXPENDITURES				
Salaries	$636,511	$735,845	$724,249	-1.6%
Benefits	313,287	350,124	355,668	1.6%
Operating Expenses	110,927	185,369	157,300	-15.1%
InterFund/Dept Charges	10,300	9,300	10,064	8.2%
TOTAL Expenditures	$1,071,025	$1,280,638	$1,247,281	-2.6%
Full Time Positions	13	13	13	0.0%

Juvenile Court

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; to public safety, and to restoration of victims and communities.

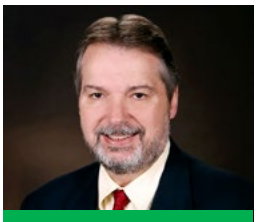
Description

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.

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 if 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.

Presiding Judge

CHRISTOPHER W. WILLIS



Judge

J. RUSSELL JACKSON

Goals & Objectives

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

- Enhance the Court's accountability programs through development of community resources and public awareness.
- 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 mandated supervision and fair treatment of juveniles in order to meet the state mandate of rehabilitation.**

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

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

- 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, diversion and treatment.

Juvenile Court (Continued)

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Juvenile Complaints Filed	1,644	1,550	1,500
Cases Closed	44%	65%	70%
Successful Diversionary Cases	366	366	366
Youth Referred to Court Programs	283	300	300
Accountability Court Participants	15	20	20
Youth Successful Complete 180 Court Program	35%	42%	45%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Intergovern Revenues	$44,217	$100,000	$100,000	0.0%
Charges for Services	332	-	400	- %
Fines & Forfeit	443	2,000	500	-75.0%
Miscellaneous Revenues	13,603	5,000	4,500	-10.0%
TOTAL Revenues	$58,595	$107,000	$105,400	-1.5%
EXPENDITURES				
Salaries	$837,816	$738,339	$860,272	16.5%
Benefits	330,948	238,633	254,366	6.6%
Operating Expenses	871,995	894,900	1,112,900	24.4%
Capital Outlay	29,007	-	-	0.0%
InterFund/Dept Charges	14,500	13,000	14,072	8.2%
TOTAL Expenditures	$2,084,266	$1,884,872	$2,241,610	18.9%
Full Time Positions	13	11	11	0.0%

Indigent Defense Office

Mission

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

Description

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.

Goals & Objectives

Goal #1 **Give individuals, who are charged with criminal offenses and who are requesting an appointed attorney, the opportunity to apply for appointed counsel through a financial application process.**

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

Goal #2 **Appoint an attorney to qualified individuals.**

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of 1st appearance	319	319	319
Number of Court dates attended	261	285	300
Number of Ind staff met with at 1st app hearings	3,127	3,300	3,400
Number of cases-created by IDO	2,799	2,850	3,900

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Intergovern Revenues	$208,537	$210,000	$202,000	-3.8%
Charges for Services	55,604	51,250	51,000	-0.5%
Fines & Forfeit	110	-	-	0.0%
Miscellaneous Revenues	158	-	-	0.0%
TOTAL Revenues	$264,409	$261,250	$253,000	-3.2%
EXPENDITURES				
Salaries	$256,377	$268,719	$277,656	3.3%
Benefits	111,002	121,903	125,326	2.8%
Operating Expenses	801,029	1,053,500	845,750	-19.7%
Capital Outlay	-	6,400	-	-100.0%
InterFund/Dept Charges	6,500	5,900	6,324	7.2%
TOTAL Expenditures	$1,174,908	$1,456,422	$1,255,056	-13.8%
Full Time Positions	5	5	5	0.0%

Voter Registrations and Elections

Mission

To provide all eligible citizens of Forsyth County the opportunity to exercise their right to register and to vote under the Constitution of the United States; to preserve the security and integrity of all elections in accordance with Georgia Election Code and State Election Board Rules; to encourage voter participation; to provide excellent customer service to voters, candidates and the media; and to inspire public confidence through education of the voting process and laws governing elections.

Description

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

Goals & Objectives

Goal #1 **Maintenance of current election equipment.**

- Perform maintenance and quarterly charging of all equipment per the State Election Board Rules and Regulations.
- Test machines to ensure they are performing properly and dispose of any equipment that does not meet the standards.
- Ensure all employees are familiar with the election items.

Goal #2 **Review and make adjustments to the setup of the warehouse and the office based on the experiences of the 2018 election year.**

- Re-evaluate the spaces in the office and warehouse to organize the warehouse in order to expedite supply packing.
- Update written office and warehouse procedures.

Goal #3 **Begin preparation for the 2020 Election cycle.**

- In 2019, pack the supplies needed for the 2020 election year.
- Review the voting precincts to ensure they will best handle the number of voters assigned to each polling place.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of Registered Voters (Active and Inactive)	143,181	152,000	164,000
Voter Registrations Processed	42,314	42,002	50,437
Poll Official Training	99	471	525
Ballots Mailed	79	9,998	250

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$1,047	$5,900	$0	- %
TOTAL Revenues	$1,047	$5,900	-	- %
EXPENDITURES				
* Salaries	$309,573	$755,949	$435,668	-42.4%
Benefits	159,344	206,276	200,306	-2.9%
Operating Expenses	71,390	134,000	94,368	-29.6
InterFund/Dept Charges	7,700	6,900	7,432	7.7%
** Contingencies	-	-	360,000	- %
TOTAL Expenditures	$548,007	$1,103,125	$1,097,774	-0.5%
Full Time Positions	7	7	7	0.0%

* Salaries Budget decreased by 43% as a result of a large amount of part-time employees that were staffed for the 2018 elections and is not needed at that level for 2019.

** Contingencies Budget increased by $360k for a reserve for contingency specifically for Voter.

Board of Commissioners

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.

Description

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.

Goals & Objectives

Goal #1 **To be determined by the full Board of Commissioners.**

Forsyth County Board of Commissioners

District 1—Molly Cooper

District 2—Dennis T. Brown

District 3—Todd Levent

District 4—Cindy Jones Mills

District 5—Laura Semanson

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$2,715	$2,200	$800	-63.6%
TOTAL Revenues	**$2,715**	**$2,200**	**$800**	**-63.6%**
EXPENDITURES				
Salaries	$184,306	$195,000	$196,011	0.5%
Benefits	89,285	78,700	80,517	2.3%
*** Operating Expenses**	666,580	691,360	142,100	-76.6%
InterFund/Dept Charges	6,400	5,800	6,316	8.9%
TOTAL Expenditures	**$946,571**	**$970,860**	**$424,944**	**-52.0%**
Full Time Positions	5	5	5	0.0%

* Operating Expenses Budget decreased by 76.6% from 2018, largely due to moving a $450,000 professional services- legal fees over to the General Government Department.

Administration

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.

Description

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.

Goals & Objectives

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

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$10	$500	$0	-100.0%
TOTAL Revenues	**$10**	**$500**	**-**	**-100.0%**
EXPENDITURES				
Salaries	$650,409	$774,386	$794,013	2.5%
Benefits	231,298	269,418	262,775	2.5%
Operating Expenses	79,156	178,900	180,600	1.0%
Capital Outlay	-	30,400	-	-100.0%
InterFund/Dept Charges	9,500	8,600	9,272	7.8%
TOTAL Expenditures	**$970,363**	**$1,261,704**	**$1,246,660**	**-1.2%**
Full Time Positions	8	8	8	0.0%

Code Compliance

Mission

The mission of Forsyth County Code Compliance 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.

Description

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

Why Code Compliance is Important?

Code Compliance is for the common good of all Forsyth County residents. The county codes have been enacted to ensure attractive neighborhoods, vibrant businesses and an enjoyable community for all.

Code Compliance:

- Protects the safety and welfare of Forsyth County
- Helps in maintain and increasing property values
- Reduce crime

Code Compliance is the commitment to provide safe, healthy and attractive living conditions for all Forsyth County residents by the enforcement of all county codes.

Goals & Objectives

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

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

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

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

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

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

* Code Compliance changed it’s name starting in 2019 from Code Enforcement to better align their mission.

Code Compliance (Continued)

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Monthly CC officer zone patrol hours	120	130	140
Percentage of CC officer self initiated violation cases.	NA	80.0%	95.0%
Average number of days a code violation is open without compliance	36	30	28

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
* Salaries	$477,963	$533,261	$667,560	25.2%
* Benefits	259,563	286,602	354,167	23.6%
Operating Expenses	75,974	89,200	53,120	-40.4%
** Capital Outlay	22,366	-	49,336	- %
InterFund/Dept Charges	17,600	15,500	16,756	8.1%
TOTAL Expenditures	$853,466	$924,563	$1,140,939	23.4%
Full Time Positions	11	12	14	16.7%

* Salaries and Benefits Budget increased as a result of two new Code Compliance Officer positions in 2019.
** Capital Outlay Budget increased as a result of two new trucks for the new positions.

Finance

Mission

To provide timely and accurate financial information to all stakeholders, ensure compliance with applicable accounting laws and procedures, and actively manage revenue stream, cash flow and debt activity.

Description

The Finance Department administers the County Budget, Grants, 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.

Goals & 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.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Grants Awarded ($)	$5,307,161	$6,000,000	$6,500,000
Invoices Processed	20,659	21,278	21,917
Checks Printed	10,047	9,545	7,727

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$3,413	$3,000	$0	-100.0%
TOTAL Revenues	$3,413	$3,000	-	-100.0%
EXPENDITURES				
* Salaries	$779,881	$820,261	$955,189	16.4%
* Benefits	352,215	386,882	429,970	11.1%
Operating Expenses	167,750	176,447	124,510	-30.8%
Capital Outlay	82,915	16,381	1,500	-90.8%
InterFund/Dept Charges	10,600	9,500	10,272	8.1%
TOTAL Expenditures	$1,393,361	$1,406,471	$1,521,441	7.7%
Full Time Positions	14	14	15	7.1%

* Salaries and Benefits Budget increased as a result of a new position, Financial Analyst, Sr.

Procurement

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 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.

Description

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 and make sure every effort to enhance the county's reputation of progressive and business integrity and fairness and equity to all vendors.
Foster effective broad-based competition.

Goals & Objectives

Goal #1 **Procure goods and services for the Departments and Offices; ensuring the correct material, quantity, time, place, source, service, and price.**

- Work with the Chamber of Commerce to promote local businesses to do businesses.
- Continue with departmental visits by procurement agenda so we can better understand their needs and requirements as well as provide guidance on how we can assist them.
- Improve turnaround time regarding requests and requisitions for standard items.

Goal #2 **Maintain compliance within the Department.**

- Ensure all required documents are updated and received by suppliers and contractors.
- Foster open and fair competition with suppliers.
- Stay up to date with changes in procurement law.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Turn around time from receipt of requisition for simple commodities.	2-5 days	1-3 days	1-2 days
% savings	12.0%	4.3%	5.0%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$11,890	$4,000	$6,000	50.0%
TOTAL Revenues	$11,890	$4,000	$6,000	50.0%
EXPENDITURES				
Salaries	$410,555	$564,788	$590,354	4.5%
Benefits	187,341	283,243	292,206	3.2%
Operating Expenses	43,849	36,091	29,250	-19.0%
Capital Outlay	-	2,509	-	-100.0%
InterFund/Dept Charges	7,000	6,300	6,832	8.4%
TOTAL Expenditures	$648,745	$892,931	$918,642	2.9%
Full Time Positions	8	10	10	0.0%

Payroll Services

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.

Description

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

Goals & Objectives

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

- Roll out continuous campaigning to employees regarding electronic on-line services: (1) intranet announcements and instructions, and (2) email communications and instructions.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Payments issued	40,144	41,927	42,500
Manual checks issued	2	24	20
Issues handled by payroll staff	1,033	1,058	1,170

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
* Salaries	$99,494	$105,533	$149,942	42.1%
* Benefits	50,973	55,962	85,843	53.4%
Operating Expenses	71,254	94,600	91,900	-2.9%
InterFund/Dept Charges	4,500	4,100	4,508	10.0%
TOTAL Expenditures	$226,221	$260,195	$332,193	27.7%
Full Time Positions	2	2	3	50.0%

* Salaries and Benefits Budget increased as a result of a new position, Payroll Coordinator, for 2019

Information Systems & Technology

Mission

To provide secure, reliable and efficient technology solutions and services to the departments, offices and citizens of Forsyth County.

Description

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

Goals & Objectives

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

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

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

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Network Availability	N/A	99.0%	99.9%
All critical tickets resolved within 4 hours	N/A	N/A	100.0%
End user security training and evaluation	N/A	100.0%	100.0%
Percent of projects completed on time	N/A	N/A	90.0%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
* Charges for Services	$0	$0	$852,200	- %
TOTAL Revenues	-	-	$852,200	- %
EXPENDITURES				
Salaries	$1,336,995	$1,502,449	$1,593,857	6.1%
Benefits	540,496	562,083	600,207	6.8%
Operating Expenses	1,757,406	2,052,011	2,050,250	-0.1%
Capital Outlay	502,978	511,000	-	-100.0%
InterFund/Dept Charges	16,700	14,900	16,112	8.1%
TOTAL Expenditures	$4,154,575	$4,642,443	$4,260,426	-8.2%
Full Time Positions	21	21	21	0.0%

* Charges for Services Budget increased as a result of moving the Revenue Budget for the ISF charges from the General Government Department to the IS&T Department starting in 2019.

Geographic Information Systems

Mission

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

Description

Forsyth County Geographic Information Services is responsible for managing and coordinating geospatial data resources and technology, and to provide geographic situational awareness during a natural disaster. GIS establishes 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.

Goals & Objectives

Goal #1 **GIS Data and Service Reliability: Accurate, consistent, and up to date geographic databases.**

- Establish tracking & project management system for GIS to better report on projects, requests/issues, and tasks.
- Formalize GIS data standards throughout the organization to ensure consistency and quality of GIS data.

Goal #2 **Accessible GIS Data and Applications Ease of Use: Intuitive, accessible, and familiar use of GIS data and applications to improve business functions.**

- Improve customer service by making digital and hard copy data more readily available to public and private interests.
- Update external web page to leverage new technologies, extend GIS to multiple platforms and streamline data access.

Goal #3 **Integrated GIS: Integrate GIS with county business data and other needed data to improve workflows and increase knowledge sharing where applicable.**

- Develop a strategy to help with identifying and prioritizing integration initiatives with GIS and other business systems.
- Use standardized technologies and techniques in order to ensure more seamless technology integration.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
* Charges for Services	$11,892	$15,800	$371,000	2248.1%
TOTAL Revenues	**$11,892**	**$15,800**	**$371,000**	**2248.1%**
EXPENDITURES				
Salaries	$668,734	$737,590	$765,698	3.8%
Benefits	311,418	345,447	356,022	3.1%
Operating Expenses	119,622	193,265	160,500	-17.0%
Capital Outlay	42,132	14,300	9,100	-36.4%
InterFund/Dept Charges	9,500	8,500	9,164	7.8%
TOTAL Expenditures	**$1,151,406**	**$1,299,102**	**$1,300,484**	**0.1%**
Full Time Positions	12	12	12	0.0%

* Charges for Services Budget increased as a result of moving the Revenue Budget for the ISF charges from the General Government Department to the GIS Department starting in 2019.

Personnel Services

Mission

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

Description

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.

Goals & Objectives

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

- Incorporate training for self-service for current and new managers, department heads and elected officials.

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

- Obtain BOC approval and adoption through a special work session or a series of work sessions for the final revision.
- Distribute adopted handbook with electronic signature acknowledgement to ensure all employees have provided signed acknowledgement of receipt for the file.

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

- Recruiting Specialist will focus efforts in various media sites or venues that can interface with a viable application process for those hard to fill positions.
- Management will continually explore the most current media or professional sites to establish best method to attract most viable candidates.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Job applicants processed	9,740	11,100	12,100
New hires	319	330	350
Annual attrition rate	9.70%	9.80%	9.90%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
* Salaries	$406,302	$416,898	$487,651	17.0%
* Benefits	162,016	195,861	223,951	14.3%
Operating Expenses	307,177	223,500	192,575	-13.8%
InterFund/Dept Charges	7,400	6,600	7,132	8.1%
TOTAL Expenditures	$882,895	$842,859	$911,309	8.1%
Full Time Positions	6	6	7	16.7%

* Salaries and Benefits Budget increased as a result of a new position, Personnel Services Assistant, for 2019.

Tax Commissioner's Office

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.

Description

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

Goals & Objectives

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

Goal #2 To process 1% more property tax parcels based on the growth of the County with the same quality of service.

Goal #3 To reduce the delinquent taxes by 1%.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Property tax bills	96,778	102,661	106,109
Property tax transactions	172,681	196,243	206,055
Motor vehicle transactions	299,239	313,210	319,474
Adjusted tax digest (all authorities)	$254M	$288M	$288M
Collected	99.7%	98.1%	98.1%
Delinquent taxes	$9.9M	$6.4M	$6.4M

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$60,327	$135,000	$75,000	-44.4%
Charges for Services	$6,347,186	$5,680,000	$6,620,000	16.5%
TOTAL Revenues	$6,407,513	$5,815,000	$6,695,000	15.1%
EXPENDITURES				
* Salaries	$2,001,114	$2,156,144	$2,303,689	6.8%
* Benefits	976,540	1,024,067	1,125,256	9.9%
Operating Expenses	700,601	702,870	773,300	10.0%
Capital Outlay	13,430	72,710	-	-100.0%
InterFund/Dept Charges	24,800	22,000	23,680	7.6%
TOTAL Expenditures	$3,716,485	$3,977,791	$4,225,925	6.2%
Full Time Positions	39	41	45	9.8%

* Salaries and Benefits Budget increased as a result of four new Fiscal Tech positions created for 2019.

Tax Assessor's Office

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 Georgia Department of Revenue. The Board of Assessors is responsible for determining what real and personal property is subject to taxation in Forsyth County, estimating the market value and administration of the various types of homestead and other property tax exemptions.

Description

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

Goals & Objectives

Goal #1 **To produce a tax digest timely.**

- To process and review all tax returns and homestead exemptions by April 26 and mail annual notices by May 17.
- To process the appeals efficiently to provide 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 2019 digest. To assertively defend values placed on the 2019 tax digest.**

- To 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.
- Have computer tables adjusted for current values by March 30 and have all personal property returns reviewed and worked by June 3.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
New Construction Data Collection: Residential & Commercial	6,517	7,170	7,750
Personal Property Accounts to Audit and Process	12,197	12,800	13,450
Review Properties-1/3 of County Annually	29,138	31,200	33,360
Homestead Application Processing	5,907	6,450	7,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Miscellaneous Revenues	$630	$0	$0	0.0%
TOTAL Revenues	$630	-	-	0.0%
EXPENDITURES				
* Salaries	$1,559,868	$1,676,704	$1,901,703	13.4%
* Benefits	769,673	927,211	998,788	7.7%
Operating Expenses	368,785	420,875	401,300	-4.7%
Capital Outlay	50,902	25,125	-	100.0%
InterFund/Dept Charges	31,600	27,700	29,900	7.9%
TOTAL Expenditures	$2,780,828	$3,077,615	$3,331,691	8.3%
Full Time Positions	33	34	36	5.9%

* Salaries and Benefits Budget increased as a result of two new Full-Time Administration Specialist Senior positions and four Part-Time Appraiser Tech positions were created for 2019.

Training & Development

Mission

The Training & Development Department of Forsyth County provides quality, cost-effective training designed to increase individual and organizational productivity and enrichment.

Description

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

Goals & Objectives

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

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

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$0	$0	$82,310	- %
Benefits	-	24,100	31,100	29.0%
Operating Expenses	175	116,500	22,200	-80.9%
InterFund/Dept Charges	100	100	108	8.0%
TOTAL Expenditures	**$275**	**$140,700**	**$135,718**	**-3.5%**
Full Time Positions	1	1	1	0.0%

Communications

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.

Description

As the centralized communications arm of the Forsyth County Government, the Department of Communications works to inform about the many programs, services and amenities provided by the County. The department's functions include

Goals & Objectives

Goal #1 **Enhance efficiency and quality of communications.**

- Provide training opportunities for staff.
- Update video editing work stations to facilitate streamlined production processes.
- Examine feasibility of a process by which the services of the Department of Communications are requested.

Goal #2 **Enhance internal communications.**

- Expand the use of the Intranet as a communications tool and measure and track the site's usage.

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

- Work with IS&T to continually enhance web site functionality and continue to drive the site to a more visual-based format.
- Evaluate long range goals for the site.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Press releases issued	87	90	90
Video productions	234	240	250
Documented media coverage generated from press releases	294	304	304
Bulletins created and aired of TV Forsyth	435	450	465
Posts on the County's Facebook page	296	300	305
Likes on the County's Facebook page	5,685	6,500	8,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$89,764	$80,000	$0	-100.0%
Charges for Services	$860	$400	$400	0.0%
Other Financing Services	$0	$350,600	$0	-100.0%
TOTAL Revenues	$90,624	$431,000	$400	-99.9%
EXPENDITURES				
Salaries	$266,792	$290,863	$271,342	-6.7%
Benefits	94,497	123,176	124,311	0.9%
Operating Expenses	39,339	417,300	64,750	-84.5%
Capital Outlay	10,082	3,500	1,300	-62.9%
InterFund/Dept Charges	6,000	5,400	5,824	7.9%
Contingencies	-	76,700	-	-100.0%
TOTAL Expenditures	$416,710	$916,939	$467,527	-49.0%
Full Time Positions	5	5	5	0.0%

Animal Services

Mission

Animal services works in partnership with the community to create a safe, healthy and caring environment for both our citizens and animals. Animal services maintains this through the education and enforcement of county ordinances as they pertain to the control of animals in Forsyth County.

Description

Animal Services officers are available Monday-Saturday 10:00 a.m.- 9:00 p.m. and on Sundays from 10:00 a.m.- 6:30 p.m. Officers are available for animal emergencies 24/7. Animal services responds to complaints regarding barking dogs, animals running loose, animal cruelty, sick or injured animals, classified animals, aggressive animals and bites from animals. Animal Services does not respond to calls related to deer, snakes, bears, hawks or wildlife.

Goals & Objectives

Goal #1 **Educate the community of the changes with the newly created animal services department while providing excellent customer service.**

- Reduce the impoundment of owned animals by performing Return to Owner (RTO) in the field by providing staff with additional resources to effectively identify ownership.
- Addressing the concerns of the newly changed Feral Cat Policy and Ordinance. Continue to work alongside the shelter for solutions to the issue.
- Present alternatives to common animal ownership problems and allow reasonable time frames to comply.

Goal #2 **Decrease response times to calls and as a result increase calls for service.**

- Provide quicker response times through additional staff and executing an "Educate and Enforce" policy.

Goal #3 **Retain quality employees.**

- Develop a training program to allow officers to obtain the most up-to-date training.
- Supplement in-field training in addition to conferences and training events.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Average number of animals returned to the owner in the field	N/A	13	60
Number of calls	N/A	1,202	5,288
Number of additional trainings to supplement field training	N/A	3	10

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$0	$0	$85,000	- %
TOTAL Revenues	-	-	**$85,000**	**- %**
EXPENDITURES				
Salaries	$0	$51,693	$230,962	346.8%
Benefits	-	38,322	167,286	336.5%
Operating Expenses	-	21,800	57,700	164.7%
InterFund/Dept Charges	-	1,800	7,200	300.0%
TOTAL Expenditures	**$0**	**$113,615**	**$463,148**	**307.6%**
Full Time Positions	0	6	6	0.0%

* Starting in October 2018, the Budget was moved from the Sheriff's Office Animal Control to the newly created Animal Services Department under Code Compliance.

Planning & Community Development

Mission

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

Description

The Planning & Community Development (P&CD) department is made up of multiple divisions. Each division within the department handles a different aspect of planning for the County. Whether it involves property rezoning, house construction, land disturbance permit, business licenses, alcohol servers permit we are able to assist you with any of these requests.

Planning and Community Development main office in Administration Building

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$5,492,611	$5,680,200	$6,459,000	13.7%
Charges for Services	56,712	23,100	37,900	64.1%
Fines & Forfeit	33,500	40,000	40,000	0.0%
Contributions & Donations	600	500	600	20.0%
TOTAL Revenues	**$5,583,423**	**$5,743,800**	**$6,537,500**	**13.8%**
EXPENDITURES				
*** Salaries**	$2,592,566	$3,015,528	$3,645,357	20.9%
*** Benefits**	1,359,045	1,516,689	1,879,661	23.9%
Operating Expenses	593,935	1,186,670	987,101	-16.8%
Capital Outlay	55,509	1,044,349	84,693	-91.9%
InterFund/Dept Charges	44,700	39,400	42,608	8.1%
TOTAL Expenditures	**$4,645,755**	**$6,802,636**	**$6,639,420**	**-2.4%**
Full Time Positions	58	59	67	13.6%

* Salaries and Benefits Budget increased as a result of adding eight new positions to meet the growing needs of the community.

PC&D— Inspection

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.

Description

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

Goals & Objectives

Goal #1 **Implement new software and make sure that inspections staff are properly trained on how to use it.**

- Provide the field inspectors with access to adequate training to become more efficient.
- Allow on-line submittal for third party inspectors.
- Reduce number of inspection requests by email and phone.

Goal #2 **Reduce the number of failed inspections by training applicants on the code requirements .**

- Host builder meetings and offer training to builders.
- Require pre-construction meetings .

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

- Provide training as an International Code Council Preferred Provider and provide 50% of required 2019 training through in-house courses.
- Collaborate with Forsyth County Fire Department in developing International Code Council approved courses.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Special inspections	87	90	90
Email inspection reports	234	240	250
In-house trainings	435	450	465

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$3,184,214	$3,455,000	$3,960,000	14.6%
TOTAL Revenues	$3,184,214	$3,455,000	$3,960,000	14.6%
EXPENDITURES				
* Salaries	$988,479	$1,211,618	$1,570,414	29.6%
Benefits	615,448	666,590	822,516	23.4%
Operating Expenses	68,416	98,294	271,194	175.9%
Capital Outlay	49,241	112,625	48,148	-57.2%
InterFund/Dept Charges	21,000	18,200	19,652	8.0%
TOTAL Expenditures	$1,742,584	$2,107,327	$2,731,924	29.6%
Full Time Positions	27	27	30	11.1%

* Salaries and Benefits Budget increased as a result of three new positions in 2019.

PC&D— Administration

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.

Description

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

Goals & Objectives

Goal #1 **New computer software.**

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

Goal #2 **Enhance customer service.**

- Simplify processes and forms.
- Reduce customer's wait time.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Building Permits	6,517	6,650	6,750
Site Plan and Permit Revisions	1,195	1,225	1,250
Percentage of New Home Applications Submitted Online	0.0%	0.0%	25.0%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$38,163	$9,400	$13,200	40.4%
Miscellaneous Revenues	600	500	600	20.0%
TOTAL Revenues	$38,763	$9,900	$13,800	39.4%
EXPENDITURES				
* Salaries	$574,751	$615,240	$774,530	25.9%
* Benefits	265,622	292,884	386,293	31.9%
Operating Expenses	412,769	372,295	273,746	-26.5%
Capital Outlay	(1,119)	923,670	11,668	-98.7%
InterFund/Dept Charges	14,500	13,000	14,056	8.1%
TOTAL Expenditures	$1,266,523	$2,217,089	$1,460,293	-34.1%
Full Time Positions	11	11	14	27.3%

* Salaries and Benefits Budget increased as a result of three new positions in 2019.

PC&D— Current Planning

Mission

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

Description

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

Goals & Objectives

Goal #1 **Enhance the citizen and first time users interface with the department.**

- Augment manager focus of the customer representative team, aka Planner of the Day.
- Develop guides to be utilized by staff and citizens which can be used to recommend code amendments.

Goal #2 **Develop and retain staff with the technical abilities to provide efficient and effective service to internal and external customers.**

- Provide training opportunities for staff development and ensure cross training of team members.
- Continue memberships and certifications for staff.

Goal #3 **Implement P&CD new software.**

- Provide training to staff on software programs that are a part of the new software system, i.e. Bluebeam.
- Ensure a systematic transition to new software to reduce interruptions in review and processing time frames.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Land development application acreage	4,396	4,700	5,500
Minor plat applications	324	310	300
Commercial building plans reviewed for compliance with the UDC and conditions of zoning.	824	860	875
Percentage of as-built plans submitted via the digital plan portal processed and reviewed in seven (7) days or less.	80%	83%	85%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$581,917	$548,000	$697,000	27.2%
Charges for Services	14,324	-	11,000	- %
Fines & Forfeit	33,500	40,000	40,000	0.0%
TOTAL Revenues	$629,741	$588,000	$748,000	27.2%
EXPENDITURES				
* Salaries	$564,533	$631,679	$646,221	2.3%
* Benefits	264,434	275,119	347,118	26.2%
Operating Expenses	12,521	16,600	16,982	2.3%
Capital Outlay	4,195	6,300	2,556	-59.4%
InterFund/Dept Charges	6,200	5,400	5,860	8.5
TOTAL Expenditures	$851,883	$935,098	$1,018,737	8.9%
Full Time Positions	11	11	11	0.0%

* Salaries and Benefits Budget increased as a result of a new position, Planner II, created for 2019. Offset by moving a Planner I position from Current Planning Division to the Long Range Planning Division.

PC&D— Business License

Mission

The Business License Department's mission is to provide an efficient, informative and positive experience to new and existing businesses as well as the general public, when inquiring or applying for licensing in the County.

Description

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

Goals & Objectives

Goal #1 **Online submittal of new and renewal applications.**

- This will enhance the customer experience and give them more accessibility to apply for business license.
- Reduced wait time for processing and issuance of license.
- Improve customer service with ability to send electronic reminders or correspondence directly to applicant.

Goal #2 **Employee training.**

- Continue to cross train staff to remain current with all County and State policies.
- Enroll staff in continuing education to improve skill set for increased customer satisfaction.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
New licenses	958	1,100	1,250
Renewals	5,367	5,500	5,650
Alcohol fee collection	$774,000	$800,000	$825,000
Fees collected	$1,668,000	$1,700,000	$1,730,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$1,672,657	$1,607,200	$1,732,000	7.8%
Charges for Services	225	200	200	0.0%
TOTAL Revenues	$1,672,882	$1,607,400	$1,732,200	7.8%
EXPENDITURES				
* Salaries	$155,951	$185,406	$229,507	23.8%
* Benefits	81,377	109,265	141,941	29.9%
Operating Expenses	39,514	61,800	36,764	-40.5%
Capital Outlay	1,193	-	22,321	- %
InterFund/Dept Charges	1,200	1,100	1,216	10.5%
TOTAL Expenditures	$279,235	$357,571	$431,749	20.7%
Full Time Positions	4	4	5	25.0%

* Salaries and Benefits Budget increased as a result of new Zoning Inspector position in 2019.

PC&D— Long Range Planning

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.

Description

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

Goals & Objectives

Goal #1 **Support policies outline 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.
- Continue to promote and monitor planning initiatives such as the Opportunity Zone and sub-area plans.

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

- Continue to refine the process and procedures to enhance customer satisfaction. Work with current planning to improve Planner of the Day (POD) coordination.
- Continue to provide public outreach for all long range division planning initiatives.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Various Use Permit Applications	62	75	80
Zoning Condition Amendment Reviews	32	50	55
Various Projects, Ordinance Updates	9	10	10
Percent of Rezonings deemed complete	N/A	25.0%	50.0%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$53,823	$70,000	$70,000	0.0%
Charges for Services	4,000	13,500	13,500	0.0%
TOTAL Revenues	$57,823	$83,500	$83,500	0.0%
EXPENDITURES				
* Salaries	$308,853	$371,585	$425,085	14.4%
* Benefits	132,164	172,831	181,393	5.0%
Operating Expenses	60,715	636,571	388,415	-39.0%
Capital Outlay	1,998	2,864	-	-100.0%
InterFund/Dept Charges	1,800	1,700	1,824	7.3%
TOTAL Expenditures	$505,530	$1,185,551	$996,717	-15.9%
Full Time Positions	5	6	7	16.7%

* Salaries and Benefits Budget increased as a result of a Planner I position being moved from Current Planning Division to the Long Range Planning Division.

Public Facilities

Mission

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

Description

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

Goals & Objectives

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

- To achieve an overall 2% countywide reduction in energy consumption.

Goal #2 **Ensure that staff is provided training for properly maintaining structures, associated equipment, and building life safety systems.**

- Establish a training program to ensure 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 ensure selected applicants have proper training and skill set for all positions being filled.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of Work Orders Received	3,861	4,200	4,400
Energy Consumption Reduction	N/A	N/A	2.0%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
** Charges for Services	$0	$0	$382,900	- %
Miscellaneous Revenues	$166,509	$186,300	$149,803	-19.6%
TOTAL Revenues	$166,509	$186,300	$532,703	185.9%
EXPENDITURES				
* Salaries	$893,014	$992,868	$1,072,082	8.0%
* Benefits	506,953	553,850	642,761	16.1%
Operating Expenses	3,822,945	4,388,252	3,912,914	-10.8%
Capital Outlay	41,002	88,479	32,500	-63.3%
InterFund/Dept Charges	43,600	38,600	41,640	7.9%
TOTAL Expenditures	$5,307,514	$6,062,049	$5,701,897	-5.9%
Full Time Positions	25	25	26	4.3%

* The Salaries and Benefits Budget increased as a result of adding a new position, Crew Leader, for 2019.

** Charges for Services Budget increased as a result of moving the Revenue Budget for the ISF charges from the General Government Department to the Public Facilities Department starting in 2019.

Sheriff's Office

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.

Description

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.

Goals & Objectives

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

- Update the technology used by the deputies to better serve and protect the community.

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

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

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

- Stay at or below the department's budget at the end of the fiscal year.
- Keep employee turnover low.

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$79,297	$85,000	$0	-100.0%
Intergovern Revenues	-	5,000	5,000	0.0%
* Charges for Services	617,680	1,253,236	1,817,300	45.0%
Contributions & Donations	19,971	-	-	- %
Miscellaneous Revenues	191,353	132,500	158,000	19.2%
TOTAL Revenues	**$908,301**	**$1,475,736**	**$1,980,300**	**34.2%**
EXPENDITURES				
* Salaries	$23,303,272	$24,804,465	$26,487,438	6.8%
* Benefits	10,708,821	11,984,549	13,391,628	11.7%
Operating Expenses	5,469,115	6,416,076	6,715,300	4.7%
Capital Outlay	138,794	902,712	391,140	-56.7%
InterFund/Dept Charges	918,067	828,222	889,576	7.4%
Contingencies	10,868	18,000	-	-100.0%
TOTAL Expenditures	**$40,548,937**	**$44,954,024**	**$47,875,082**	**6.5%**
Full Time Positions	436	453	464	2.4%

* Eleven new School Resource Officer (SRO) positions added in 2019. These positions are funded by the Board of Education to support the community demands.

E911/Radio

Mission

The mission of the 911 Center is to maintain and operate the Forsyth County 911 emergency communications system in such a 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 to work at all times to preserve and protect the lives and property of all persons in Forsyth County.

Description

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

Goals & Objectives

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Calls for service	283,352	287,550	293,301
Average time from first answer to dispatch (excluding self-initiated)	2.47 min	< 3:00 min	< 3:00 min
Average answer time for incoming 911 calls	4.9 sec	< 5 sec	< 5 sec

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$62,510	$64,988	$67,014	3.1%
Benefits	29,190	28,729	32,208	12.1%
Operating Expenses	196,341	345,495	306,400	-11.3%
Capital Outlay	5,704	3,500	1,500	-57.1%
InterFund/Dept Charges	100	100	108	8.0%
* Debt Services	42,982	43,000	-	-100.0%
TOTAL Expenditures	$336,827	$485,812	$407,230	-16.2%
Full Time Positions	1	1	1	0.0%

* Debt Service Budget relates to the Capital lease and interest which is not included in the 2019 Budget.

Emergency Management Agency

Mission

Our mission is to provide a comprehensive and aggressive mitigation and emergency preparedness, response, and recovery program for the citizens of Forsyth County in order to save lives, protect property, and reduce the effects of disasters.

Description

Forsyth County Emergency Management Agency is the local lead agency for coordination of emergency and disaster response activities for Forsyth County and the City of Cumming.

Goals & Objectives

Goal #1 **Enhance protection through training, exercises, and outreach to first responders, support agencies and community members.**

- Enhance our all-hazards capabilities though training and exercising for Forsyth County as a whole community.
- Create a multi-year exercise and training schedule in collaboration with partner agencies and expand public educations/awareness offerings and participation.

Goal #2 **Develop a comprehensive planning strategy encompassing the threats and hazards of Forsyth County for prevention, protection, mitigation, response and recovery.**

- Enhance planning efforts through collaboration with our community and public safety partners.
- Develop, update and review Emergency Operations Center policies and procedures.
- Develop a schedule of plans to be maintained or created by the Forsyth County Emergency Management Agency including: guidelines to follow in their creation, requirement for review and stakeholders to be involved.

Measures

Performance Measures	* 2017 Actual	* 2018 Estimated	2019 Projected
Number of hours of classroom training opportunities	N/A	N/A	100
In-depth review of emergency management plans	N/A	N/A	3
Emergency Management/Emergency Operations exercises	N/A	N/A	3

Financials

	* 2017 Actual	* 2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$600	$600	$600	0.0%
TOTAL Revenues	$600	$600	$600	0.0%
EXPENDITURES				
Salaries	$55,818	$52,615	$54,768	4.1%
Benefits	37,039	55,768	57,804	3.7%
Operating Expenses	67,155	121,800	95,020	-22.0%
Capital Outlay	43,532	-	-	0.0%
Transfers Out - Grant Fund	52,653	57,310	52,700	-8.0%
TOTAL Expenditures	$256,197	$287,493	$205,524	-28.5%
Full Time Positions	2	2	2	0.0%

*Starting in 2019, the Emergency Management Agency moved from the Fire Fund to the General Fund. The 2017 Actual and 2018 Revised Budget represents the Emergency Management Agency under the Fire Fund.

Ambulance Service

Mission

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

Description

This cost center accounts for the ambulance services contract.. Central EMS is the third-party provider. For the County's ambulance service.

Goals & Objectives

Goal #1 Ensure safe and reliable ambulance transportation.

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

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

One of the largest emergency medical services networks in the Southeast, Central Emergency Medical Services (Central EMS) has the resources and skilled, caring staff to provide superior medical transport services to the region.

Central EMS specializes in building trusted relationships with medical facilities and municipalities to provide the highest level of clinical care and comfort that is cost-effective, safe and efficient. Central EMS treats patients, their family members and caretakers with the utmost respect and dignity.

At Central EMS, our employees care about serving their communities and provide our patients with an advanced level of care and professionalism. A superior patient experience is the central difference when you call Central EMS.

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Operating Expenses	1,305,747	885,000	911,550	3.0%
TOTAL Expenditures	$1,305,747	$885,000	$911,550	3.0%
Full Time Positions	0	0	0	0.0%

Coroner & Medical Examiner

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. As a team, we strive to always provide compassion, respect and dignity for the decedents, their families, and loved ones.

Description

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. 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.

Goals & Objectives

Goal #1 **Promote education in the community.**

- Participate in the annual "Ghost Out", as available. Ghost Out is an event aimed at promoting teen safety and to help prevent intoxicated and distracted driving.
- Provide resources for the local 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 #2 **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.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$105,670	$101,000	$119,000	17.8%
Benefits	31,992	31,800	29,934	-5.9%
Operating Expenses	83,226	50,696	61,370	21.1%
Capital Outlay	22,500	67,654	-	-100.0%
InterFund/Dept Charges	19,700	17,600	18,972	7.8%
TOTAL Expenditures	**$263,088**	**$268,750**	**$229,276**	**-14.7%**
Full Time Positions	1	1	1	0.0%

Public Transportation

Mission

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

Description

Forsyth County Public Transportation provides basic affordable transportation to any resident within Forsyth County, including those with special needs.
Dial-A-Ride is operated by the Forsyth County Fleet Services Department and is funded by the Board of Commissioners, the Georgia Department of Transportation, and passenger fees collected. Transportation is provided for medical appointments, shopping, employment, education, personal errands, etc. The system benefits the local community by promoting local businesses and services.

Goals & Objectives

Goal #1 **Average two trips per van hour operated.**

- Provide maximum efficiency by combining trips and carrying the maximum number of passengers.
- Maximize scheduling in order to have vans on the road the maximum possible time.

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

- Keep trip rejections below 10% of requests.
- Keep medical trip rejections below 6% of requests.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Public transportation trips	19,266	20,940	22,000
Percent of trips rejected due to capacity	20.0%	13.0%	10.0%
Passenger Fare Collections	$36,764	$39,720	$41,800

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change form 2018
REVENUES				
Charges for Services	$0	$0	$16,500	- %
TOTAL Revenues	-	-	$16,500	- %
EXPENDITURES				
Salaries	$0	$51,300	$55,522	8.2%
Benefits	-	52,100	53,778	3.2%
Operating Expenses	-	20,000	42,700	113.5%
Capital Outlay	47,432	-	-	0.0%
InterFund/Dept Charges	-	-	3,733	- %
Other Financing Uses	476,107	395,550	532,029	34.5%
TOTAL Expenditures	$523,539	$518,950	$687,762	32.5%
Full Time Positions	2	2	2	0.0%

Community Services

Mission

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

Description

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.

Goals & Objectives

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

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$0	$6,800	$6,800	0.0%
Benefits	-	500	500	0.0%
Operating Expenses	98	3,400	3,400	0.0%
InterFund/Dept Charges	1,500	10,100	2,400	-76.2%
TOTAL Expenditures	**$1,598**	**$20,800**	**$13,100**	**-37.0%**
Full Time Positions	0	0	0	0.0%

Senior Services

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.

Description

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

Goals & Objectives

Goal #1 **Strengthen and expand life enrichment programming in each center.**

- **Charles Place** - Offer life enhancing program options to Congregate, Respite, and Meals on Wheels elders. Establish the center as The Resource for elder issues and concerns.
- **Sexton Hall** - Fully develop the schedule of programs and activities for active adults, providing numerous options for being involved and aging well.
- **Hearthstone Lodge** - Provide innovative fitness classes and activities that attract new members, enabling increased numbers to be fit and vital.

Goal #2 **Strengthen and expand social services available.**

- Growth of Respite and Congregate programs.
- Transportation for medical appointments.
- Housekeeping program for the homebound.

Goal #3 **Increase involvement in the centers, fully utilizing space and resources available.**

- Promote centers in the community, welcoming new participants into programs & activities.
- Create meaningful collaborations and partnerships with businesses, nonprofits, and community groups.
- Grow the rental activity so that the centers are used evenings and weekends while generating additional revenue.

Senior Services (Continued)

Flag Day at Charles Place

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Homebound meals served	35,000	37,242	39,000
Transports provided	13,750	14,000	14,250
Respite care provided	3,750	4,000	4,250
Active adult memberships sold	261	395	400
Active adult programs and events offered	2,600	2,850	3,000
Active adult total participation	15,000	16,800	20,000
Number of rentals	400	448	460

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$92,415	$125,400	$137,800	9.9%
Contributions & Donations	-	1,000	1,000	0.0%
Miscellaneous Revenues	7,955	15,800	56,500	257.6%
TOTAL Revenues	**$100,370**	**$142,200**	**$195,300**	**37.3%**
EXPENDITURES				
* Salaries	$737,526	$894,698	$1,034,366	15.6%
Benefits	612,398	709,410	698,859	-1.5%
Operating Expenses	79,976	217,800	182,300	-16.3%
Capital Outlay	35,625	90,647	-	-100.0%
InterFund/Dept Charges	31,400	27,800	30,032	8.0%
Other Financing Uses	311,600	351,200	344,955	-1.8%
TOTAL Expenditures	**$1,808,525**	**$2,291,555**	**$2,290,512**	**-0.0%**
Full Time Positions	28	28	29	3.6%

* Salaries Budget increased as a result of adding a new position, Senior Manager, for 2019.

Animal Shelter

Mission

The mission of the Forsyth County Animal Shelter is to provide a safe, comfortable and caring environment for animals in need through high quality care and services. To preserve and protect animal and public safety and to maximize the placement of adoptable animals.

Description

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

Goals & Objectives

Goal #1 **Reach a 90% live release rate.**

- Increase the number of individual volunteers, pet clubs, and volunteer groups.
- Implement foster care program for orphaned kittens, medical cases, and behavior issues.
- Network with more rescue organizations and transport partners.

Goal #2 **Reduce feral cat population for Forsyth County which would reduce annual intake of feral cats/kittens.**

- Update ordinance to define feral and community cats.
- Implement Trap/Neuter/Return (TNR) program.
- Obtain grant funding.

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

- Reduce owner surrender animals by implementing "Safety Net" program. This program will help provide animal owners with resources to help keep their animals. (training, food, medical, etc....)
- Implementation of TNR program which will help reduce litter of kittens born and surrendered into shelter.
- Progressive adoption programs and promotions including offsite adoption events.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of Rescue and transport partners	25	35	50
Percentage of live release and implementing	75%	80%	90%
Number of feral cats intake	N/A	800	700

Animal Shelter (Continued)

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$53,473	$56,200	$62,190	10.7%
Fines & Forfeit	3,419	2,500	3,500	40.0%
TOTAL Revenues	**$56,892**	**$58,700**	**$65,690**	**11.9%**
EXPENDITURES				
Salaries	$406,662	$513,567	$536,944	4.6%
Benefits	256,216	351,951	363,364	3.2%
Operating Expenses	171,534	216,900	294,900	36.0%
Capital Outlay	7,970	1,600	-	-100.0%
InterFund/Dept Charges	11,400	10,200	11,100	8.8%
TOTAL Expenditures	**$853,782**	**$1,094,218**	**$1,206,308**	**10.2%**
Full Time Positions	11	13	13	0.0%

Parks & Recreation Summary

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.

Description

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

National Accreditation

Forsyth County Parks & Recreation Department is an accredited agency through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association (NRPA). CAPRA accreditation is the only national accreditation for park and recreation agencies, and is a measure of an agency's overall quality of operation, management and service to the community. This mark of distinction indicates that an agency has met rigorous standards related to the management and administration of lands, facilities, resources, programs, safety and services. The department is one of only 166 departments nationally to hold the recognition.

Financials

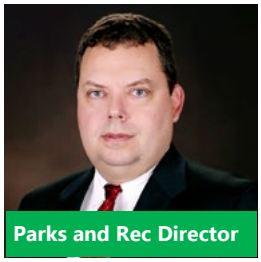
	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$2,743,497	$2,975,300	$2,964,140	-0.4%
Contributions & Donations	-	11,510	-	-100.0%
Miscellaneous Revenues	124,914	109,000	126,000	15.6%
TOTAL Revenues	**$2,868,411**	**$3,095,810**	**$3,090,140**	**-0.2%**
EXPENDITURES				
*** Salaries**	$4,013,411	$4,616,419	$4,537,079	-1.7%
Benefits	1,809,348	2,044,228	2,067,300	1.1%
Operating Expenses	2,978,901	3,312,063	3,312,165	0.0%
Capital Outlay	630,391	230,387	1,000	-99.6%
InterFund/Dept Charges	159,700	95,100	181,001	90.3%
TOTAL Expenditures	**$9,591,751**	**$10,298,197**	**$10,098,545**	**-1.9%**
Full Time Positions	74	76	77	1.3%

* A new position, Maintenance Worker, for the Natural Resources Management Division was created in 2019 to better serve the needs of the community. This is offset by decreasing part-time salaries by $229k.

P&R - Administration Division

Description

Administration Division oversees the budget and operations of the parks and recreation department.



Parks and Rec Director

JIM PRYOR

Goals & Objectives

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

- Process transactions through the County's centralized financial system and disseminate department budget reports.
- Manage cash flow of department's receipt of revenue by using efficient administrative and management procedures.

Goal #2 **Implement a comprehensive Marketing & Community Relations Plan that enhances Forsyth County Parks & Recreation's ability to increase awareness, revenue, participation and public communication.**

- Release five local advertisements, distribute 115,000 parks and recreation activity guides, distribute four parks and recreation electronic newsletters.
- Review all submitted special event applications, scholarship applications., community service applications, submitted park web email communications, enter annual data in NRPA Park Metrics and complete the department's annual report.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Professional Certified Staff	13	15	17
Trainings Attended by Staff	112	120	127
Activity Guides Produced	105,000	105,000	115,000
Total Surveys Received	123	320	440
Total Dollars Generated in Sponsorships	$3,468	$5,000	$7,500
Community Involvements/Presentations	58	60	62

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$136,157	$134,100	$155,550	16.0%
Miscellaneous Revenues	105,826	97,000	111,000	14.4%
TOTAL Revenues	$241,983	$231,100	$266,550	15.3%
EXPENDITURES				
Salaries	$453,222	$489,864	$499,068	1.9%
Benefits	147,729	161,377	169,144	4.8%
Operating Expenses	774,410	770,100	834,300	8.3%
Capital Outlay	80,326	-	-	- %
InterFund/Dept Charges	79,300	71,300	85,634	20.1%
TOTAL Expenditures	$1,534,987	$1,492,641	$1,588,146	6.4%
Full Time Positions	6	6	6	0.0%

P&R - Recreation Division

Description

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

Goals & Objectives

Goal #1 **The Recreation Division strives 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.**

- **Increase Recreation programming** - Offer four additional tennis camps; offer four additional teen camps; offer an "Introduction to Cardio/Weight Room" class; study the cost for "Fitness on Demand" web based classes.
- **Increase Therapeutic programming** - Increase summer camps; offer adaptive art and dance classes; increase social events.
- **Increase General programming** - Increase rental revenue by five percent, attend EMA/Sheriff Dept. training sessions, study "out of county" rates for programs.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Recreation Center Memberships Processed	9,319	9,500	9,800
Recreation Center Visits (Pass System)	192,893	195,000	198,000
Spray Pad Visits	6,019	6,200	6,400
Program Registrations Processed	4,625	4,750	4,900
Fitness Programs Offered	978	1,000	1,050
Camps Offered	75	78	80

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$1,027,751	$1,087,600	$1,087,600	0.0%
Contributions & Donations	-	2,500	-	-100.0%
TOTAL Revenues	$1,027,751	$1,090,100	$1,087,600	-0.2%
EXPENDITURES				
* Salaries	$752,002	$935,499	$881,602	-5.8%
Benefits	321,741	370,133	382,668	3.4%
Operating Expenses	509,333	604,640	578,510	-4.3%
Capital Outlay	-	28,850	-	-100.0%
InterFund/Dept Charges	15,100	4,800	21,804	354.3%
TOTAL Expenditures	$1,598,176	$1,943,922	$1,864,584	-4.1%
Full Time Positions	13	14	14	0.0%

* Salaries Budget decreased as a result of $50k less Part-Time Salaries expense in 2019.

P&R - Athletic Division

Mission

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

Description

The Athletic Division provides 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 & Objectives

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

- Explore ways to and/or find a balance of raising fees (revenue) without disrupting or decreasing participation.
- Seek to offer new "special events" such as Wiffle ball tournaments, adult kickball and or dodgeball.
- Develop informational guidelines regarding youth injury prevention to be included on our website.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Days of Use - Baseball/Softball	209	230	240
Days of Use - Rectangular Fields	237	245	255
Days of Use - Indoor Basketball Courts	143	150	155
Adult Softball - Total Participants	2,130	2,200	2,225
Adult Basketball - Total Participants	624	640	650
Adult Flag Football - Total Participants	-	40	40
Tournaments/Special Events Hosted	61	50	50
Projected Economic Impact from Tournaments	$675,000	$700,000	$725,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$1,128,649	$1,168,800	$1,195,690	2.3%
Miscellaneous Revenues	7,088	12,000	15,000	25.0%
TOTAL Revenues	$1,135,737	$1,180,800	$1,210,690	2.5%
EXPENDITURES				
Salaries	$655,307	$714,458	$599,802	-16.0%
Benefits	78,102	198,176	184,728	-6.8%
Operating Expenses	522,393	606,600	568,925	-6.2%
InterFund/Dept Charges	13,100	3,800	11,073	191.4%
TOTAL Expenditures	$1,268,902	$1,523,034	$1,364,528	-10.4%
Full Time Positions	6	6	6	0.0%

* Salaries Budget decreased as a result of $118k less Part-Time Salaries expense in 2019.

P&R - Lake Division

Description

This cost center is more of an administration budget that is required by Federal Law for leases of Federal property. This cost center coexists with the Natural Resource Management Division.

Goals & Objectives

Goal #1 **Provide affordable and enjoyable recreation opportunities to guests at all of our lake parks.**

- Enhance online reservation system.
- Enhance visitor experience at day use parks and campground.
- Enhance partnerships with Dirty Spokes, North Georgia Glamping and REI.

Goal #2 **Ensure safety and function of park sites and equipment.**

- Review and update the Business Operations and Training Manual/Program for campground contractors.
- Develop orientation program for volunteer hosts.
- Complete routine safety inspections for parks, trails, and maintenance equipment
- Review and improve year-round maintenance plan for all lake park facilities.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Annual Boat Launch Passes	457	470	470
Number of Passive Lake Parks Maintained	4	4	4
Miles of Walking Trails Maintained	6	6	6

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$315,893	$387,500	$365,000	-5.8%
TOTAL Revenues	$315,893	$387,500	$365,000	-5.8%
EXPENDITURES				
Salaries	$167,113	$192,027	$177,472	-7.6%
Benefits	83,506	110,918	113,577	2.4%
Operating Expenses	180,560	190,449	149,150	-21.7%
Capital Outlay	50,377	67,486	-	-100.0%
InterFund/Dept Charges	4,700	1,700	5,309	212.3%
TOTAL Expenditures	$486,256	$562,580	$445,508	-20.8%
Full Time Positions	4	4	4	0.0%

* Salaries Budget decreased as a result of $11k less Part-Time Salaries expense in 2019.

P&R - Park Operations Division

Description

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

Goals & Objectives

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

- Improve outside areas that are in need of soil/grass additions.
- Maintain any acquired property areas.
- Encourage crew leaders, supervisors, manager to attend any seminars/classes related to job functions and/or associated with continuing education.
- Add an additional maintenance frequency function to fields.

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Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of Active Parks Maintained	12	12	12
Acres Maintained (Active)	882	882	882
Baseball/Softball Diamonds Maintained	51	51	51
Natural Grass Rectangle Fields Maintained	7	7	5
Synthetic Turf Rectangle Fields Maintained	24	26	26
Tennis Courts Maintained	36	42	42
Picnic Pavilions Maintained	27	27	27
Playgrounds Maintained/Inspected	12	12	12
Restroom Facilities Maintained	39	40	40

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$1,510,879	$1,662,021	$1,725,147	3.8%
Benefits	840,181	953,700	937,851	-1.7%
Operating Expenses	670,461	801,100	876,560	9.4%
Capital Outlay	216,864	111,800	-	-100.0%
InterFund/Dept Charges	33,700	9,300	40,383	334.2%
TOTAL Expenditures	$3,272,085	$3,537,921	$3,579,941	1.2%
Full Time Positions	35	36	36	0.0%

P&R - Natural Resource Management

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.

Description

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

Goals & Objectives

Goal #1 **ADVENTURE PROGRAMMING- Provide affordable educational and recreation opportunities to residents that encourage preservation, conservation and stewardship of natural resources.**

- Enhance current Environmental Education (EE) and Adventure Programming and develop a NRMD Program Plan.
- Increase participation in school EE programs by 10 percent.
- Encourage all staff to obtain more professional certifications.
- Enhance partnerships with Board of Education and Forsyth County Parks Foundation.

Goal #2 **PASSIVE PARKS- Ensure safety and function of park sites and equipment.**

- Develop Orientation Program for new hires.
- Complete routine safety inspections for parks, trails and maintenance equipment.
- Review and improve year round maintenance plan for all passive park facilities.
- Develop and host training and safety programs.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Campground Site Rentals	10,016	10,020	10,025
Number of Passive Parks Maintained	14	14	14
Miles of Walking Trails Maintained	38	38	45
Visitor Center Patrons	30,026	33,000	35,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$135,046	$197,300	$160,300	-18.8%
Contributions & Donations	-	9,010	-	-100.0%
Miscellaneous Revenues	12,000	-	-	0.0%
TOTAL Revenues	$147,046	$206,310	$160,300	-22.3%
EXPENDITURES				
* Salaries	$569,389	$622,550	$653,988	5.0%
* Benefits	243,589	249,924	279,332	11.8%
Operating Expenses	321,744	340,274	304,720	-10.4%
Capital Outlay	282,824	11,151	1,000	-91.0%
InterFund/Dept Charges	13,800	4,200	16,798	300.0%
TOTAL Expenditures	$1,431,346	$1,228,099	$1,255,838	2.3%
Full Time Positions	10	10	11	10.0%

* Salaries and Benefits Budget increased as a result of a new position, Maintenance Worker, for 2019.

Library

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.

Description

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.

FORSYTH COUNTY PUBLIC LIBRARY

Goals & Objectives

Goal #1 **Serve the entire Forsyth County community.**

- Identify barriers to using library services.
- Provide library services to traditionally underserved populations.
- Expand awareness and outreach to both current and future library users.
- Develop partnerships to maximize efforts to serve the entire community.

Goal #2 **Deliver a transformational library experience.**

- Broaden exceptional service to maximize the library experience.
- Create personalized experiences for our users.
- Foster opportunities to inspire innovation.

Goal #3 **Champion literacy and lifelong learning.**

- Inspire Forsyth County residents to be active lifelong learners.
- Connect library users with materials that promote literacy and lifelong learning to all ages.
- Increase collaboration with places of learning within Forsyth County.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Books checked out	2,426,250	2,500,000	2,575,000
Patrons attending library programs	111,026	125,000	135,000
Library visits	609,252	630,000	650,000
Information questions answered	254,715	265,000	275,000

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
Expenditures				
Operating Expenses	4,147	8,200	8,300	1.2%
InterFund/Dept Chrgs	45,900	40,400	54,800	35.6%
Other Costs	5,563,458	6,002,576	6,526,379	8.73%
TOTAL Expenditures	$5,613,505	$6,051,176	$6,589,479	8.9%
Full Time Positions	-	-	-	-

Natural Resources Conservation Services

Mission

The primary mission of the Upper Chattahoochee River Soil and Water Conservation District is to assist landowners and land users in planning and applying conservation practices on private lands to reduce erosion and to enhance water quality.

Description

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. The mission of the district is to use each acre of land within the County to its full capability and to leave each acre in better shape for future generations so they too will have an abundance of natural resources.

Goals & Objectives

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

- Conduct plan review and inspection for all projects requiring erosion and sediment or NPDES permits.
- Work with landowners, city and county government to help solve natural resource problems on private and public land.
- 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.

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

- Work with the district to sponsor students to NRCS workshop and 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.

Contact

Director	Vivian Tanner
Email	vltanner@forsythco.com
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Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$75,478	$69,863	$75,489	8.1%
Benefits	27,587	29,228	30,115	3.0%
Operating Expenses	2,404	6,500	5,700	-12.3%
InterFund/Dept Charges	4,300	3,900	4,208	7.9%
TOTAL Expenditures	**$109,769**	**$109,491**	**$115,512**	**5.5%**
Full Time Positions	1	1	1	0.0%

Extension Services

Mission

The mission of the Forsyth County Cooperative Extension Service is to provide unbiased, research-based community education to the people of Forsyth County in areas of agriculture, natural resources, and environment; youth development; and family and consumer sciences.

Description

The Extension Service offers programs and services to all age groups that include 4-H youth programs, horticulture and agriculture education, the Master Gardener program and nutrition education.

UNIVERSITY OF GEORGIA EXTENSION

FORSYTH COUNTY, GEORGIA

Goals & Objectives

Goal #1 **Foster the conservation of and natural resources through environmentally and economically sustainable practices in landscape management, food production, and outdoor recreation.**

- Provide opportunities for county residents to learn about lawn and landscape care, home gardening for food production, and management of small livestock.
- Increase awareness and adoption of Integrated Pest Management practices to reduce reliance on chemical pesticides for lawns, landscapes, and gardens.

Goal #2 **Improve the quality of life for county residents through educational programming designed to enhance family health, economic and cultural well-being, and build strong communities.**

- Provide education that promotes healthy lifestyles, including nutrition, healthy food choices, and physical activity through classroom lectures, demonstrations, guided exercise programs, and collaborations with local healthcare providers.

Goal #3 **Assist youth in acquiring knowledge, developing life skills, and forming attitudes that will enable them to become self-directing, productive, and contributing members of society.**

- Provide learning experiences in agriculture and environmental issues, food and nutrition, careers, and other topics through standards-based curriculum delivered as in-school club meetings in 4th and 5th grade monthly meetings.
- Provide extra-curricular educational programs through which students learn critical thinking and public speaking skills by applying sets of standards to make judgments in topics that relate to career and personal choices.

Contact

Director	Heather Kolich
Email	hnkolich@forsythco.com
Phone	(770) 887-2418

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$24,964	$35,183	$28,356	-19.4%
Benefits	1,910	2,652	2,169	-18.2%
Operating Expenses	102,849	136,100	140,100	2.9%
InterFund/Dept Charges	800	700	800	14.3%
TOTAL Expenditures	$130,523	$174,635	$171,425	-1.8%
Full Time Positions	1	1	1	0.0%

Surplus Property Sales

Mission

The Forsyth County Procurement Department oversees the storage and disposal of unusable county property through annual surplus property sales.

Description

To facilitate the recording of the storage and to dispose of unusable county property in compliance with county and state statutes.

An auction of surplus items from Forsyth County government is held on a regular basis. Typically a wide variety of items are available for bid including cars, trucks, mowers, equipment, electronics and office furniture.

The auction is always a great way for residents to purchase county surplus items at reasonable prices and the county will no longer need to pay to store those items.

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Other Financing Services	$204,055	$50,000	$75,000	50.0%
TOTAL Revenues	**$204,055**	**$50,000**	**$75,000**	**50.0%**
EXPENDITURES				
Salaries	$1,200	$1,500	$1,500	0.0%
Benefits	88	100	100	0.0%
Operating Expenses	3,820	6,600	2,000	-69.7%
TOTAL Expenditures	**$5,108**	**$8,200**	**$3,600**	**-56.10%**
Full Time Positions	0	0	0	0.0%

Rural Development

Mission

The mission is to locally promote and guide proper development of human, natural, physical, social and economic resources in the Georgia Mountains Region.

Description

The Georgia Mountains Regional Commission GMRC) is a sub-state district created by local governments in 1962 under provisions of Georgia Enabling Law. The purpose of the GMRC is to locally promote and guide development of human, natural, physical, social and economic resources in the Georgia Mountains Region. The area covers 3,500 square miles, and includes Banks, Dawson, Forsyth, Franklin, Habersham, Hall, Hart, Lumpkin, Rabun, Stephens, Towns, Union, and White Counties.

Contact

Website	Www.gmrc.ga.gov
Phone	(770) 538-2626

Georgia Mountains Regional Commission

Project Spotlight

Forsyth County acquired 6" pixel resolution orthophotography as a participant in the 2018 GMRC Aerial Photography Project. The flight took place during leaf off season of February through March 2018. The entire county was flown with a 500' buffer around the county boundary. Forsyth County also committed to participate in the grant application submitted to USGS for the acquisition of QL2 LiDAR (Light Detection and Ranging). Forsyth County was one of 67 county participants in the grant application through the State of Georgia's Geospatial Information Office.

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Other Costs	$229,207	$232,000	$243,300	4.87%
TOTAL Expenditures	**$229,207**	**$232,000**	**$243,300**	**4.87%**
Full Time Positions	0	0	0	0.0%

Office Services

Mission

The Forsyth County Procurement Office administers the various duties of the county's mail room and copy center that supports the business of the county.

Description

To record the various costs for the county's mailroom and copy center.

Goals & Objectives

Goal #1 **Process mail, shipments, copy and binding requests in a timely manner.**

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Operating Expenses	430,464	474,000	504,000	6.3%
TOTAL Expenditures	**$430,464**	**$474,000**	**$504,000**	**6.3%**
Full Time Positions	0	0	0	0.0%

Public Health Administration

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.

Description

The Forsyth County Health Department is affiliated with the Georgia Department of Human Resources. We are divided into Clinical and Environmental Health Sections.

Goals & Objectives

Goal #1 **Promote the health and well being of the Forsyth County citizens through organized community efforts.**

Contact

	Clinical Health	Environmental Health
Website	http://www.forsythhd.com/	http://www.forsythhd.com/
Address	428 Canton Hwy Cumming, GA 30040	309 Pirkle Ferry Rd. Bldg D Suite 500 Cumming, GA 30040
Phone	(770) 781-6900	(770) 781-6909
Hours:	Mon-Fri: 8:00 AM to 5:00 PM (Closed from 12:00 PM to 1:00 PM for lunch)	Mon-Fri: 8:00 AM to 5:00 PM (Closed from 12:00 PM to 1:00 PM for lunch)

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Other Financing Services	$4,696	$0	$5,000	- %
TOTAL Revenues	**$4,696**	**-**	**$5,000**	**- %**
EXPENDITURES				
Operating Expenses	$4,709	$5,800	$5,800	0.0%
InterFund/Dept Charges	1,000	900	1,000	11.1%
Other Costs	143,935	144,000	144,000	0.0%
TOTAL Expenditures	**$149,644**	**$150,700**	**$150,800**	**0.1%**
Full Time Positions	0	0	0	0.0%

Mental Health

Mission

Our mission for the individuals we serve is that they participate in a variety of relationships including developing natural support systems, and that they have a home, job, and meaningful interaction in the community. It is our hope that families of these individuals, biological and chosen, serve as valued partners who share knowledge and expertise, and participate in planning.

Description

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.

CARF Three-Year Accreditation was awarded to Avita Community Partners. CARF accreditation demonstrates Avita's quality, accountability, and commitment to the satisfaction of the persons served.

Goals & Objectives

Goal #1 **Assist people with mental illness in leading more productive, autonomous lifestyles, and to promote mental health through service, advocacy, and education.**

AVITA COMMUNITY PARTNERS

Contact

Website	http://www.avitapartners.org/
Address	125 N Corners Pkwy Cumming, GA 30040
Phone	(678) 341-3840
GA Crisis Access Line	1-800-715-4225

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
InterFund/Dept Charges	$300	$300	$300	0.0%
Other Costs	55,000	56,900	56,900	0.0%
TOTAL Expenditures	**$55,300**	**$57,200**	**$57,200**	**0.0%**
Full Time Positions	0	0	0	0.0%

Public Welfare Administration

Mission

The mission of the Division of Family and Children Services (DFCS) is to prioritize the safety of Georgia's children in the decisions we make and the actions we take. We strengthen families toward independence and build stronger communities with caring, effective and responsive service.

Description

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.

Goals & Objectives

Goal #1 Monitor the health status of the county.

Goal #2 Investigate and diagnose health problems and hazards.

Goal #3 Inform and educate the citizens of the county regarding health issues.

Georgia Division of Family & Children Services

Contact

Director	Margaret Dawe
Email	Margaret.Dawe@dhs.ga.gov
Website	https://dfcs.georgia.gov/location/forsyth-county
Address	426 Canton Road Cumming, GA 30028
Phone	(770) 781-6700
Hours	Monday - Friday 8:00 AM - 5:00 PM

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Operating Expenses	$35,720	$60,000	$60,000	0.0%
InterFund/Dept Charges	500	500	500	0.0%
Other Costs	121,496	145,000	145,000	0.0%
TOTAL Expenditures	**$157,716**	**$205,500**	**$205,500**	**0.0%**
Full Time Positions	0	0	0	0.0%

Non-Profit Funding

Mission

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

Goals & Objectives

Goal #1 **Record all revenues and expenditures for non-profit funding correctly.**

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Operating Expenses	$22,500	$61,054	$15,000	-75.4%
Other Costs	422,920	375,833	420,000	11.8%
Contingencies	-	29,767	-	-100.0%
TOTAL Expenditures	**$445,420**	**$466,654**	**$435,000**	**-6.78%**
Full Time Positions	0	0	0	0.0%

Economic Development

Mission

Our mission is to advance positive business growth and community partnerships to promote a superior quality of life for all who live in Forsyth County.

Description

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 and for anyone who does business in Cumming and Forsyth County, Georgia.

Goals & Objectives

Goal #1 **Provide attractive and desirable locations for industry and businesses with sites that meet the full range of opportunities.**

Goal #2 **Achieve a diversified economic base to minimize the vulnerability of the local economy and to provide economic opportunity for all segments of the population.**

Goal #3 **Attract new businesses and encourage growth of existing businesses with an emphasis on living wage jobs.**

Top 10 Communities in America (& #1 in Georgia) for Incoming Investment - *Smart Asset*
Top 20 Fastest-Growing Counties in America (& #1 in Georgia) - *US Census*
Top 20 Affluent Counties in America (& #1 in Georgia) - *US Census*
Most Innovative Community in Georgia - *Innovation Index: Technology Association of Georgia*
 # 1 Community in Georgia for Incoming Investment - *SmartAsset.com*
Healthiest County in Georgia - *University of Wisconsin Population Health Institute*
Top 10 Fastest-Growing Counties in America - *CNNMoney.com*
Top 20 Wealthiest Counties in America - *Forbes.com*
Top 100 Best Communities for Young People - *America's Promise/Alliance for Youth*

CUMMING-FORSYTH COUNTY
CHAMBER OF COMMERCE

Contact

Website	https://www.cummingforsythchamber.org/
Email	cfccoc@cummingforsythchamber.org
Address	212 Kelly Mill Road Cumming, GA 30040
Phone	(770) 887-6461

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Operating Expenses	$23,712	$64,000	$40,000	-37.5%
Other Costs	225,000	320,000	410,000	28.1%
TOTAL Expenditures	**$248,712**	**$384,000**	**$450,000**	**17.2%**
Full Time Positions	0	0	0	0.0%

Contingency

Description

The County maintains a contingency to address unplanned expenditures during the fiscal year and planned expenditures that are tied to future events. The use of the contingency must be approved by the Board of Commissioners.

Goals & Objectives

Goal #1 **Funds needed for unanticipated expenditures during the fiscal year.**

Internal Department

According to the Financial Policies and Procedures, 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.

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Other Costs	$107,251	$2,778,053	$2,107,054	-24.2%
TOTAL Expenditures	**$107,251**	**$2,778,053**	**$2,107,054**	**-24.2%**
Full Time Positions	0	0	0	0.0%

Retiree Benefits

Description

This cost center was set up to aid in recording the various revenues and expenditures for Retiree Benefits.

Goals & Objectives

Goal #1 **Maintain adequate funds for Retiree Benefits plan.**

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	
REVENUES				
Charges for Services	$1,712,222	$0	$0	0.0%
Miscellaneous Revenues	157,660	200,000	200,000	0.0%
Other Financing Services	-	1,600,000	1,600,000	0.0%
TOTAL Revenues	**$1,869,882**	**$1,800,000**	**$1,800,000**	**0.0%**
EXPENDITURES				
Other Costs	$1,869,882	$1,800,000	$1,800,000	0.0%
TOTAL Expenditures	**$1,869,882**	**$1,800,000**	**$1,800,000**	**0.0%**
Full Time Positions	0	0	0	0.0%

Special Revenue Fund

Revenue and Expenditure Detail by Fund

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

Fund 205 - Law Library
Fund 210 - DA Drug Seizure
Fund 211 - Sheriff Drug Seizure - Administration
Fund 212 - Drug Abuse Treatment & Education (DATE) Fund

- **21212160** - Drug Court
- **21212161** - Accountability Court Admin
- **21212162** - Mental Health Court
- **21212163** - Family Treatment Court
- **21212302** - DUI Court Supr

Fund 215 - Emergency 911 Fund
Fund 216 - Jail Fund
Fund 230 - Victim's Witness Assistance Program
Fund 231 - Juvenile Court Supervision
Fund 234 - Local Insurance Premium Tax Fund

- **23431200** - Roads & Bridges
- **23431270** - Traffic Engineering
- **23431320** - Storm Water
- **23431575** - General Engineering

Fund 250 - Grant Fund
Fund 270 - Fire Fund

- **27024510** - Fire Administration
- **27024520** - Fire Fighting
- **27024580** - Fire Maintenance

Fund 275 - Hotel/Motel Tax

Photo: Haw Creek Park's new bicycle skills track

Law Library

Mission

The mission of the Law Library is to provide assistance in finding appropriate materials and suggesting possible resources.

Description

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.
The emphasis is on Georgia and Federal materials and is oriented to the needs of the trial court. It is a reference Library only and the removal of books from the premises is prohibited.

Goals & Objectives

Goal #1 **Provide to the county citizens in print or through electronic access, free access to case, statutory and administrative law as well as forms, treatises and other material from the primary jurisdictions serving the county.**

Contact

Website	https://www.forsythco.com/Departments-Offices/Superior-Court/Law-Library
Email	lawlibrary@forsythco.com
Address	101 East Courthouse Square Suite 1030A Cumming, GA 30040-9086
Phone	(770) 205-4610
Hours	Monday - Friday 8:30 AM to 4:30 PM

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Fines & Forfeit	$96,301	$101,300	$101,600	0.3%
Miscellaneous Revenues	7,262	200,000	200,000	0.0%
TOTAL Revenues	**$103,563**	**$301,300**	**$301,600**	**0.1%**
EXPENDITURES				
Salaries	$20,170	$20,700	$20,700	0.0%
Benefits	1,543	1,600	1,600	0.0%
Operating Expenses	66,471	75,000	75,000	0.0%
InterFund/Dept Charges	4,400	4,000	4,300	7.5%
Contingencies	8,346	-	-	0.0%
TOTAL Expenditures	**$100,930**	**$101,300**	**$101,600**	**0.3%**
Full Time Positions	0	0	0	0.0%

District Attorney Seizure

Mission

The Forsyth County District Attorney's Office administers the funds from forfeitures through the courts.

Description

This cost center was set up to aid in recording the various funds that are received from forfeitures through the court.
Funds are spent for additional training and educational opportunities, as well as programs and initiatives that include the promotion and support of substance abuse prevention, education, and awareness.

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Fines & Forfeit	$2,672	$4,000	$4,000	0.0%
TOTAL Revenues	**$2,672**	**$4,000**	**$4,000**	**0.0%**
EXPENDITURES				
Operating Expenses	$831	$4,000	$4,000	0.0%
TOTAL Expenditures	**$831**	**$4,000**	**$4,000**	**0.0%**
Full Time Positions	0	0	0	0.0%

Sheriff Drug Seizure

Mission

The Forsyth County Sheriff's Office administers the funds and property confiscated from drug related crimes

Description

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.

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$268	$0	$0	0.0%
Fines & Forfeit	51,143	184,000	184,000	0.0%
Investment Income	2,891	1,700	1,900	11.8%
Contributions & Donations	5,067	12,500	12,500	0.0%
Miscellaneous Revenues	97,671	93,500	93,000	-0.5%
Other Financing Services	30,473	10,000	469,800	4598.0%
TOTAL Revenues	**$187,513**	**$301,700**	**$761,200**	**152.3%**
EXPENDITURES				
Benefits	$6,572	$0	$5,000	- %
Operating Expenses	34,265	164,600	716,100	335.1%
Capital Outlays	18,414	137,100	40,100	-70.8%
TOTAL Expenditures	**$59,251**	**$301,700**	**$761,200**	**152.3%**
Full Time Positions	0	0	0	0.0%

Drug Abuse Treatment & Education

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.

Description

Drug Abuse Treatment and Education (D.A.T.E.) provides a system of treatment, therapeutic advice or counsel provided for the rehabilitation of drug dependent persons and includes programs offered in residential and/or nonresidential settings.

Goals & Objectives

Goal #1 **Reduce the revolving door of crime and drugs by providing treatment to drug-addicted criminal offenders.**

This fund consists of 5 divisions:

- ⇒ Drug Court
- ⇒ Accountability Court Administration
- ⇒ Mental Health Court
- ⇒ Family Treatment Court
- ⇒ DUI Court Supervision

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of participants who graduate course	N/A	68	84
Number of participants who started the treatment courses	N/A	119	130
Graduation rate	N/A	57.1%	65.1%
Termination/non-graduate rate	N/A	42.9%	34.9%

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Fines & Forfeit	$486,158	$537,000	$521,000	-3.0%
Investment Income	7,223	-	-	0.0%
Miscellaneous Revenues	8,456	16,000	-	-100.0%
Other Financing Services	-	384,871	326,219	-15.2%
TOTAL Revenues	**$501,837**	**$937,871**	**$847,219**	**-9.7%**
EXPENDITURES				
Salaries	$109,309	$170,556	$223,647	31.1%
Benefits	$39,317	$62,815	$59,464	-5.3%
Operating Expenses	394,645	623,600	519,600	-16.7%
Capital Outlays	-	21,500	-	-100.0%
InterFund/Dept Charges	9,800	8,800	9,508	8.1%
Contingencies	-	50,600	35,000	-30.8%
TOTAL Expenditures	**$553,071**	**$937,871**	**$847,219**	**-9.7%**
Full Time Positions	4	4	4	0.0%

E911 Center

Mission

Forsyth County 911 Center maintains and operates the 911 Communications system in such fashion that all calls, whether emergent or non-emergent in nature, are answered in an efficient and effective manner that ensures 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.

Description

The 911 Center dispatches to and serves the Fire Department, Sheriff's Office and the County's contracted provider of emergency medical transport ambulance services.

Goals & Objectives

Goal #1 **Sustain Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation.**

- Be accountable to established policies, procedures and reporting criteria.
- Submit documents for proof of compliance.
- Preparedness for annual review for CALEA personnel.

Goal #2 **Continue to maintain Emergency Medical Dispatch (EMD) status.**

- Train all new personnel in EMD.
- Complete QA reviews to ensure EMD compliance.

Goal #3 **Maintain or exceed current staff retention levels.**

- Continue to provide training opportunities for all communications officers.
- Continue providing structured and consistent training.
- Improve employee recognition and accountability with proper use of the Guardian Tracking software.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Calls for service	283,352	287,550	293,301
Average time from first answer to dispatch (excluding self-initiated)	2.47 min	< 3:00 min	< 3:00 min
Average answer time for incoming 911 calls	4.9 sec	< 5 sec	< 5 sec

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$4,321,769	$4,600,000	$4,875,000	6.0%
Investment Income	26,158	-	18,000	- %
Other Financing Services	419,315	428,252	381,137	-11.0%
TOTAL Revenues	$4,767,242	$5,028,252	$5,274,137	4.9%
EXPENDITURES				
* Salaries	$1,997,867	$2,212,204	$2,559,220	15.7%
* Benefits	1,096,012	1,234,711	1,488,796	20.6%
Operating Expenses	439,327	767,330	493,000	-35.8%
Capital Outlays	163,400	345,407	376,141	8.9%
InterFund/Dept Charges	311,500	263,900	273,080	3.5%
Other Financing Uses	83,863	83,900	83,900	0.0%
TOTAL Expenditures	$4,091,969	$4,907,452	$5,274,137	7.5%
Full Time Positions	47	47	52	10.6%

* Salaries and Benefits Budget increased as a result of four new Communication Officer III positions and one new Training and Recruitment Specialist for 2019 to better serve the needs of the community.

Jail Fund

Mission

The Forsyth County Sheriff's Office administers the funds that are received from forfeitures through the court.

Description

This cost center was set up to aid in recording the various funds that are received from forfeitures through the court.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Fines & Forfeit	$244,429	$430,000	$250,000	-41.9%
Investment Income	9,480	-	-	0.0%
Other Financing Services	-	327,361	300,000	-8.4%
TOTAL Revenues	**$253,909**	**$757,361**	**$550,000**	**-27.4%**
EXPENDITURES				
Salaries	$0	$200,000	$0	-100.0%
Operating Expenses	6,014	236,242	525,000	122.2%
Capital Outlays	3,921	321,119	25,000	-92.2%
TOTAL Expenditures	**$9,935**	**$757,361**	**$550,000**	**-27.4%**
Full Time Positions	0	0	0	0.0%

Victim's Witness Assistance Program

Mission

The mission of the Victim Witness Assistance Program (VWAP) is to offer crime victims and witnesses emotional support during the aftermath of a crime as well as guidance through the complexities of the criminal justice system.

Description

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

Goals & Objectives

Goal #1 **Victim advocates will strive to offer the best possible services to citizens who fall victim to crime in Forsyth County. This is achieved by providing comprehensive services which remove barriers, strengthen victims and their families, and foster a healthy transition from victim to survivor.**

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of victims served	1,412	1,420	1,450
Number of services provided to victims	21,129	22,000	23,000
Number of victims who completed survey once a criminal case is CLOSED.	218	220	250

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Fines & Forfeit	$119,163	$110,000	$120,000	9.1%
Investment Income	781	-	-	0.0%
Other Financing Services	311,900	305,197	358,457	17.5%
TOTAL Revenues	$431,844	$415,197	$478,457	15.2%
EXPENDITURES				
Salaries	$195,354	$202,286	$190,043	-6.1%
* Benefits	172,657	153,011	210,742	37.7%
Operating Expenses	23,582	26,500	29,630	11.8%
Capital Outlays	-	2,000	-	-100.0%
InterFund/Dept Charges	6,800	6,200	6,724	8.5%
Other Financing Uses	22,700	25,200	41,318	64.0%
TOTAL Expenditures	$421,093	$415,197	$478,457	15.2%
Full Time Positions	4	4	4	0.0%

* Benefits Budget increased as a result of including all 8 employees (4 for VWAP and 4 for Grant-VWAP) health benefits instead of the 5 employees that was in budget for 2018.

Juvenile Court Supervision

Mission

The Forsyth County Juvenile Court administers the funds from various fees collected by the court.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Fines & Forfeit	$12,050	$28,000	$18,000	0.0%
Investment Income	264	-	-	0.0%
TOTAL Revenues	**$12,313**	**$28,000**	**$18,000**	**0.0%**
EXPENDITURES				
Operating Expenses	$19,800	$28,000	$18,000	0.0%
TOTAL Expenditures	**$19,800**	**$28,000**	**$18,000**	**0.0%**
Full Time Positions	0	0	0	0.0%

Engineering Summary

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.

Description

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.

Roads & Bridges Division

Patrick Tittle, Road Superintendent,

PLTittle@forsythco.com

Traffic Division

Tim Allen, Assistant Director

TLAllen@forsythco.com

Storm Water Division

Steve Dempsey, Division Manager

BSDempsey@forsythco.com

Phone: 770-781-2165

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$10,172,530	$9,498,500	$10,884,000	14.6%
Licenses & Permits	37,649	40,000	50,000	25.0%
Intergovern Revenues	296,172	283,100	297,200	5.0%
Charges for Services	18	-	-	0.0%
Fines & Forfeit	197,852	-	-	0.0%
Investment Income	5,991	-	50,000	- %
Miscellaneous Revenues	2,300	204,926	1,500	-99.3%
Other Financing Services	61,275	-	-	0.0%
Use of Fund Balance	-	1,675,794	899,988	-46.3%
TOTAL Revenues	**$10,773,787**	**$11,702,320**	**$12,182,688**	**4.1%**
EXPENDITURES				
*** Salaries**	$3,898,576	$4,377,445	$4,734,858	8.2%
*** Benefits**	2,205,872	2,512,395	2,694,599	7.3%
Operating Expenses	3,743,495	3,112,004	3,173,300	2.0%
Capital Outlays	733,952	855,721	852,060	-0.4%
InterFund/Dept Charges	183,800	432,300	477,871	10.5%
Other Financing Uses	109,945	412,455	250,000	-39.4%
TOTAL Expenditures	**$10,875,640**	**$11,702,320**	**$12,182,688**	**4.1%**
Full Time Positions	90	93	99	6.5%

* Salaries and Benefits Budget increased as a result of six new positions created for 2019 to meet the growing needs of the community.

Engineering—Roads & Bridges

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.

Description

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.

Goals & Objectives

Goal #1 **Paving, patching/milling, shoulder building of nearly over 1,112 paved roads throughout the county.**

- **Paving**- Pave the roads on the yearly resurfacing list provided by the Engineering Department.
- **Patching / milling-** The deep-patching operations are completed in conjunction with county resurfacing contracts.
- **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 **Clear any of the county right-of-way's for a clear site of warning signs, other traffic, pedestrians and increase sight distance. by managing the growth of weeds, brush, and low hugging roadside tree limbs.**

- **Mowing -** Mow all the right-of-way's at least three times a year or as needed.
- **Herbicide spraying -** Maintain vegetation control for all guardrails, hydrants, road signs, bridges and drainage structures annually.
- **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.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Number of miles resurfacing (Milling and Deep Patching)	55	58	60
Number of potholes patched	580	650	700
Completed work orders	1,800	2,000	2,200

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Miscellaneous Revenues	$2,300	$204,926	$1,500	-99.3%
Other Financing Services	61,275	-	-	0.0%
TOTAL Revenues	$63,575	$204,926	$1,500	-99.3%
EXPENDITURES				
* Salaries	$1,965,552	$2,207,963	$2,381,456	7.9%
* Benefits	1,260,340	1,428,720	1,531,585	7.2%
Operating Expenses	2,426,600	2,023,529	2,046,800	1.2%
Capital Outlays	461,508	750,541	797,060	6.2%
InterFund/Dept Charges	143,600	124,900	147,699	18.3%
TOTAL Expenditures	$6,257,600	$6,535,653	$6,904,600	5.6%
Full Time Positions	51	54	58	7.4%

* Salaries and Benefits Budget increased as a result of creating four new positions, two Equipment Operators and two Maintenance Workers, for 2019 to meet the growing needs of the community.

Engineering—Traffic Engineering

Mission

It is the goal of the division to maximize the use of 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.

Description

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

Goals & Objectives

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

- 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 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.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Complete semi-annual maintenance of traffic signals	130	146	158
Replace or Re-mark all thermoplastic markings at intersections	20	12	12
Stop Bars Installed	27	20	20
Timing Review of Traffic Signals	70	73	79
Complete work orders to install, repair or maintain signs as needed	2,026	1,900	1,900
Upgrade Stop & Yield Signs	287	200	200

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
EXPENDITURES				
Salaries	$153,295	$140,500	$153,354	9.1%
Benefits	77,820	82,600	85,224	3.2%
Operating Expenses	288,253	382,500	368,700	-3.6%
Capital Outlays	46,169	28,980	20,000	-31.0%
InterFund/Dept Charges	3,100	2,700	2,928	8.4%
TOTAL Expenditures	$568,637	$637,280	$630,206	-1.1%
Full Time Positions	3	3	3	0.0%

Engineering—Storm Water Management

Mission

The mission of the Storm Water Management Division is to protect, maintain, and enhance the short and long term public health, safety, and general welfare by: providing for regulation and management of the county's storm sewer system, by protecting, preserving, and enhancing water quality, fish and wildlife habitat within the county, and protecting those downstream from water quality and quantity impacts.

Description

The Stormwater Division maintains Forsyth County's Stormwater Management Program, including enforcement of the Erosion and Sediment Control Ordinance, the environmental monitoring and pollution prevention programs, inspection of detention facilities and drainage systems.

Goals & Objectives

Goal #1 **Revise and amend the Forsyth County Addendum to the Georgia Stormwater Management Manual to incorporate changes in Federal, State, and District regulations.**

- Continue working with consultant and staff to identify areas within Ordinance 75 and the Addendum that must be updated.
- Incorporate changes in plan review and inspection process.

Goal #2 **Obtain Level II Plan Reviewer certification from Georgia Soil and Water Conservation Commission for six Soil Erosion Inspectors.**

- Provide Stormwater Division staff with additional expertise in erosion control plan review to strengthen their knowledge and ability enforcing plans in the field.
- Reduce the number of stormwater complaints during construction and post construction.

Goal #3 **Minimize flood risk in Forsyth County.**

- Review elevation certificates to ensure structures meet minimum finished floor elevations.
- Maintain a database of completed elevation certificates for property owner use when obtaining Letters of Map Change from FEMA.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Inspections performed by the ES&PC Staff	17,062	25,000	17,100
Reduce the number of Stormwater work orders	575	548	500
Number of elevation certificates	N/A	682	770

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$37,649	$40,000	$50,000	25.0%
TOTAL Revenues	$37,649	$40,000	$50,000	25.0%
EXPENDITURES				
Salaries	$580,895	$657,308	$661,343	0.6%
Benefits	328,133	362,539	344,386	-5.0%
Operating Expenses	350,931	403,300	446,600	10.7%
Capital Outlays New	56,268	65,200	2,000	-96.9%
InterFund/Dept Charges	12,600	10,900	11,784	8.1%
Other Financing Uses	-	97,400	-	-100.0%
TOTAL Expenditures	$1,328,827	$1,596,647	$1,466,113	-8.2%
Full Time Positions	13	13	13	0.0%

Engineering—General Engineering

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.

Description

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.

Goals & 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.
- Oversee and complete projects within awarded contract deadline.

Goal #2 **To negotiate and acquire approximately 842 parcels for Transportation Bond and SPLOST projects.**

- Research and review right of way plans for accuracy. Notify and request donations from property owners.
- 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 **To provide top quality, professional, effective and timely customer service to all citizens of Forsyth County and County personnel.**

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Parcels Researched for Maintenance Permits, Gravel Roads, etc.	231	231	231
Parcels Negotiated and Closed, Deeds Recorded, etc.	600	650	842

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$18	$0	$0	0.0%
TOTAL Revenues	$18	-	-	0.0%
EXPENDITURES				
* Salaries	$1,198,835	$1,371,674	$1,538,705	12.2%
* Benefits	539,579	638,536	733,404	14.9%
Operating Expenses	355,650	313,675	311,200	-0.8%
Capital Outlays	167,901	-	33,000	- %
InterFund/Dept Charges	24,500	293,800	315,460	7.4%
Other Financing Uses	109,945	15,055	-	-100.0%
TOTAL Expenditures	$2,396,410	$2,632,740	$2,931,769	11.4%
Full Time Positions	23	23	25	8.7%

* Salaries and Benefits Budget increased as a result of creating two new positions, one Capital Projects Manager and one Assistant Utility Coordinator, for 2019 to meet the growing needs of the community.

Grant Fund

Mission

Our mission is to improve the quality of life in Forsyth County through charitable giving, provide a vehicle for donors with varied interests to support charitable and community activities, assess and respond to emerging and changing community needs in the fields of education, youth services, recreation, arts and culture, social services and civic and community development, and serve as a catalyst to support projects vital to the community.

Description

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

Goals & Objectives

Goal #1 **Locate grants applicable to the county and notify the appropriate department to apply for the grant.**

According to the Financial Policies and Procedures The County will aggressively seek public and private grants, contracts, and other outside sources of revenues for funding projects where appropriate. The Finance Department coordinates application for grant funding across all departments within the County.

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Intergovern Revenues	$4,585,141	$4,630,929	$5,089,687	9.9%
Charges for Services	36,813	36,600	56,600	54.6%
Contribution & Donations	44,008	45,000	45,000	0.0%
Other Financing Services	983,873	959,715	1,194,256	24.4%
TOTAL Revenues	**$5,649,835**	**$5,672,244**	**$6,385,543**	**12.6%**
EXPENDITURES				
Salaries	$1,015,564	$1,348,134	$1,969,553	46.1%
Benefits	275,434	353,825	764,832	116.2%
Operating Expenses	3,425,587	3,348,430	3,516,726	5.0%
Capital Outlays	492,120	499,005	10,000	-98.0%
InterFund/Dept Charges	111,433	112,400	113,932	1.4%
Contingencies	10,450	-	10,500	- %
Other Financing Uses	868,503	10,450	-	-100.0%
TOTAL Expenditures	**$6,199,090**	**$5,672,244**	**$6,385,543**	**12.6%**
Full Time Positions	14	14	14	0.0%

Fire Department

Mission

The Forsyth County Fire Department mission is to protect life, property and the environment from the ravages of fire and all other emergencies, both natural and man-made. In addition, our mission is to provide citizens and visitors with emergency medical pre-hospital care in a highly effective manner with the best trained personnel possible.

Description

The Forsyth County Fire Department strives to prevent incidents from occurring through code enforcement, public education, and fire prevention activities; mitigate hazards by handling all requests for service in a professional manner; . The Department provides the highest quality of service in a caring and professional manner; encourage and support employee development, enhancing proficiency and professionalism; and promote the health and safety of our employees.

Goals & Objectives

Goal #1 **To prevent incidents from occurring through code enforcement, public education and five prevention activities.**

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

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

- Continue to reduce response time in emergency situations.

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

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

The Forsyth County Fire Department invites Forsyth County students interested in learning what it takes to be a firefighter to sign up for a free weeklong daytime summer camp program. The Junior Fire Academy, for students entering seventh and eighth grade this fall, will be held Monday, June 10, through Friday, June 14.

The camp provides participants education and experiences surrounding the job of a firefighter. Topics covered include firefighting, search-and-rescue practices, CPR and more.

Fire Department (Continued)

The Fire Department's Public Safety Education Division provides battery-powered smoke alarms free of charge for senior citizens and residents in need. To receive more details about this program, contact the Forsyth County Fire Department at (770) 205-5699 or publiceducation@forsythco.com

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Emergency responses/incidents	14,993	14,441	15,700
Number of apparatus dispatched	18,247	18,224	19,600
Average response time (Minutes)	5:18	5:16	5:08
Total number of inspections	6,422	7,060	7,100
Education/training events	269	578	585
* Smoke alarms inspected/installed	N/A	541	560
* Car seats inspected	N/A	180	190

* These inspection metrics have occurred before 2018, but were not properly counted for until 2018.

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$21,516,194	$22,891,000	$24,239,726	5.9%
Licenses & Permits	232,998	210,000	240,000	14.3%
Intergovern Revenues	7,943	-	-	0.0%
Commissions to Tax Commissioner	($579,020)	($561,400)	($612,100)	9.0%
Investment Income	34,711	32,000	35,000	9.4%
Contribution & Donations	-	26,639	3,000	-88.7%
Miscellaneous Revenues	30,800	43,000	44,500	3.5%
Other Financing Services	220,108	-	-	0.0%
Use of Fund Balance	-	734,107	823,434	12.2%
TOTAL Revenues	$21,463,734	$23,375,346	$24,773,560	6.0%
EXPENDITURES				
* Salaries	$11,391,165	$12,572,319	$12,916,129	2.7%
* Benefits	4,954,581	5,311,031	5,472,003	3.0%
Operating Expenses	2,168,388	2,985,979	2,837,722	-5.0%
Capital Outlays	411,168	794,328	1,871,162	135.6%
InterFund/Dept Charges	1,277,700	1,160,000	1,183,192	2.0%
Debt Services	-	54,000	73,000	35.2%
Contingencies		440,379	196,828	-55.3%
Other Financing Uses	125,022	57,310	223,524	290.0%
TOTAL Expenditures	$20,328,024	$23,375,346	$24,773,560	6.0%
Full Time Positions	194	196	214	8.7%

* Salaries and Benefits Budget increased as a result of eighteen new positions. Six Firefighter EMT and twelve positions for the SAFER Grant to help staff Station 11.

Hotel/Motel Tax

Description

A lodging excise tax levied of five percent of the rent for every occupancy of a guestroom in unincorporated areas of the county.

Hotel/Motel taxes are collected by The County and are provided to the Chamber of Commerce for promoting Economic Development and Toursim.

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$618,503	$618,100	$732,800	18.6%
TOTAL Revenues	**$618,503**	**$618,100**	**$732,800**	**18.6%**
EXPENDITURES				
*** Salaries**	$0	$20,000	$100,100	400.5%
*** Benefits**	$0	$0	$32,700	- %
Payments to Chamber of Commerce	$618,503	$598,100	$600,000	0.3%
TOTAL Expenditures	**$618,503**	**$618,100**	**$732,800**	**18.6%**
Full Time Positions	0	0	1	- %

* Salaries and Benefits Budget increased as a result of a new position, Economic Development Director, for 2019. This increased expense is being funded by an increase in Hotel/Motel tax revenue driven by new hotels being built in the County.

Capital Outlay Fund

Capital Outlay Fund

Revenue and Expenditure Detail by Fund

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

Fund 350 - Capital Outlay

Photo: Sawnee Mountain Preserve

Capital Outlay

Description

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

Funds are set up to provide for normal replacement of existing capital including plant, equipment, vehicles and additional capital improvements to be financed by capital reserves.

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$0	$0	$80,000	- %
Charges for Services	-	-	50,000	- %
Investment Income	168,821	-	-	0.0%
Contribution & Donations	550	30,000	-	-100.0%
Miscellaneous Revenues	-	78,512	-	-100.0%
Use of Fund Balance	15,260,775	42,268,226	22,522,871	-46.7%
TOTAL Revenues	**$15,430,146**	**$42,376,738**	**$22,652,871**	**-46.5%**
EXPENDITURES				
Operating Expenses	317,200	301,100	-	-100.0%
Capital Outlays	7,867,809	25,945,698	11,908,171	-54.1%
Debt Services	2,737,067	-	-	0.0%
Contingencies	-	15,874,140	10,744,700	-32.3%
Other Financing Uses	913,239	-	-	0.0%
TOTAL Expenditures	**$11,835,315**	**$42,120,938**	**$22,652,871**	**-46.2%**
Full Time Positions	0	0	0	0.0%

Debt Service Fund

Debt Service Funds

Revenue and Expenditure Detail by Fund

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.

Fund 410 - GO Bonds

Internal Department

Photo: Fowler Park

GO Bonds

Description

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.

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Taxes	$16,525,699	$17,680,471	$17,919,715	1.4%
Charges for Services	(460,474)	(430,300)	(512,000)	19.0%
Investment Income	176,466	25,000	175,000	600.0%
Other Financing Services	84,146,538	-	-	0.0%
Use of Fund Balance	-	2,533,776	1,581,312	-37.6%
TOTAL Revenues	**$100,388,229**	**$19,808,947**	**$19,164,027**	**-3.3%**
EXPENDITURES				
Operating Expenses	6,098	10,000	10,000	0.0%
Debt Services	99,501,233	19,798,947	19,154,027	-3.3%
TOTAL Expenditures	**$99,507,331**	**$19,808,947**	**$19,164,027**	**-3.3%**

Enterprise Funds

Revenue and Expenditure Detail by Fund

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.

Fund 505 - Water & Sewer
- **50500000** - Water & Sewer Fund
- **50533335** - Waste Water Treatment
- **50533336** - Sewer Services
- **50533410** - General Operations
- **50533411** - Commercial Services
- **50533412** - Engineering
- **50533413** - Meter Services
- **50533420** - Water Services
- **50533430** - Water Treatment
- **50533440** - Maintenance

Fund 540 - Recycling & Solid Waste
- **54022326** - Litter Detail
- **54034510** - Recycling & Solid Waste
- **54034560** - Landfill

Photo: Shady Grove Park

Water & Sewer Summary

Mission

To provide Forsyth County with the highest quality of water and sewer service through progressive leadership and environmental stewardship.

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.

Description

The Water and Sewer department is composed of eight cost centers which includes Waste Water Treatment, Sewer Services, General Operations, Commercial Services, Engineering, Meter Services, Water Services, and Water Treatment Facility.

Waste Water Treatment Division
Recycles the treated water and nutrient-rich bio-solids, and recovering energy from waste gases increases the efficiency of our wastewater treatment plants, conserves resources, protects the environment, and saves money.

Commercial Services Division
Provides water and sewer services for residents and businesses in the county.

Water Treatment Facility Division
Responsible for the effective production, filtration, and quality control of water for Forsyth County. The Division's responsivity starts at the source of raw water and extends throughout the treatment process.

Goals & Objectives

Goal #1 **Reduce lost revenue due to unaccounted water loss.**

- Replace 425 polybutylene service lines with copper.
- Repair/replace stopped meters within 30 days and complete work orders for zero (0) consumption and RF issues within 45 days.

Goal #2 **Maintain the County's sewer lines and manholes effectively and quickly by responding to sewer line issues.**

- Camera 140,000 linear feet of sewer lines.
- Clean 100,000 linear feet of sewer lines.
- Inspect 4,500 manholes.

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

- Maintain an inventory accuracy of 97% using spreadsheets. Increase accuracy to 98% with new inventory software package, bar coding and the addition of an Inventory Control Specialist position for data entry into the new inventory system and warranty processing.

Water & Sewer (Continued)

Measures

Performance Measures	2017 Actual	2018 Estimate	2019 Projected
Waste Water Treatment & Facility			
Wastewater Plant Violations	1	0	0
Grease Trap Compliance Inspections	45	50	55
Semi-Annual Component Inspections	N/A	16	18
Engineering			
Utility Locate Requests Responses (%)	95.0%	98.0%	100.0%
Leak Detection	10	10	10
Utility Mains Damaged	15	12	10
Easements Acquired (%)	85.0%	90.0%	90.0%
Maintenance			
Poly Service Line Replacements	420	425	425
Video Recording of Sewer Lines (Linear Feet)	143,166	140,000	140,000
Cleaning of Sewer Lines (Linear Feet)	102,424	100,000	100,000
Manholes Inspections	3,750	5,000	4,500

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Licenses & Permits	$146,276	$150,000	$175,000	16.7%
Intergovern Revenues	32,822	32,900	32,900	0.0%
Charges for Services	54,959,290	64,739,700	68,432,400	5.7%
Investment Income	989,289	320,000	520,000	62.5%
Contribution & Donations	32,487,512	25,300,000	-	-100.0%
Miscellaneous Revenues	214,409	193,500	223,000	15.2%
Other Financing Services	24,083	-	2,177,534	- %
TOTAL Revenues	**$88,853,681**	**$90,736,100**	**$71,560,834**	**-21.1%**
EXPENDITURES				
* Salaries	$4,979,094	$5,595,524	$6,179,685	10.4%
* Benefits	2,728,019	3,042,814	3,459,143	13.7%
Operating Expenses	19,895,815	24,154,645	23,089,538	-4.4%
Capital Outlay	24,004	1,606,665	3,638,786	126.5%
InterFund/Dept Charges	847,800	835,800	871,244	4.2%
Depreciation/Amortization	13,017,279	16,200,000	2,000,000	-87.7%
Other Costs	578,968	1,205,000	715,000	-40.7%
Debt Services	5,156,793	12,481,000	14,107,438	13.0%
Contingencies	-	25,614,652	1,500,000	-94.1%
Other Financing Uses	-	-	16,000,000	- %
TOTAL Expenditures	**$47,227,772**	**$90,736,100**	**$71,560,834**	**-21.1%%**
Full Time Positions	110	116	125	7.8%

* Salaries and Benefits Budget increased as a result of creating nine new positions for 2019 to support the needs of the community.

Recycling & Solid Waste

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.

Description

The Recycling and Solid Waste Department is responsible for the collection of recyclables and bagged household trash at the three convenience centers in Forsyth County.

Goals & Objectives

Goal #1 **Continue to take a leading role in coordinating litter removal efforts among the several groups and county departments.**

- Work with Keep Forsyth County Beautiful to perform the annual required litter index of the county, and submit required report and use data to target litter for cleanup.
- Promote and manage the Forsyth County litter hotline by taking calls and e-mails, logging complaints, dispatching cleanup efforts to the proper party and tracking results.
- Administer the Adopt-A-Road volunteer program by recruiting, tracking and providing supplies and incentives for Forsyth County groups and individuals to participate.
- Work with Keep Forsyth County Beautiful to offer volunteer litter removal events and programs including: The Great FoCo Clean-up, The Lake Lanier Association Shore Sweep and other request from volunteer groups as needed.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Recycled Electronics (Tons)	86	88	90
Recycled and Disposal of Paint (Gallons)	19,569	20,000	25,000
Bags of Litter Collected by Volunteers	1,166	1,100	1,200
Mack Rolloff Truck Trash Loads	232	242	252
Mack Rolloff Truck Recycle Loads	442	452	462
Number of Water Education Classes	266	150	200
Number of Water Education Attendees	7,596	4,300	5,600

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$2,431,268	$2,519,500	$4,020,000	59.6%
Investment Income	89,316	10,000	100,000	900.0%
Other Financing Services	-	51,229	-	-100.0%
TOTAL Revenues	$2,520,584	$2,580,729	$4,120,000	59.6%
EXPENDITURES				
* Salaries	$380,137	$580,059	$772,102	33.1%
* Benefits	174,127	264,724	324,025	22.4%
Operating Expenses	228,036	577,963	501,640	-13.2%
Capital Outlays	-	294,820	116,000	-60.7%
InterFund/Dept Charges	65,200	67,400	70,400	4.5%
Depreciation/Amortization	37,876	36,500	38,000	4.1%
Contingencies	-	9,263	1,547,833	16609.8%
Other Financing Uses	750,000	750,000	750,000	0.0%
TOTAL Expenditures	$1,635,376	$2,580,729	$4,120,000	59.6%
Full Time Positions	13	13	14	7.7%

* Salaries and Benefits Budget increased as a result of a new position, Outreach Specialist, for 2019.

Internal Service Funds

Revenue and Expenditure Detail by Fund

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.

Fund 610 - Risk Management
Fund 615 - Employee Health Benefits
Fund 620 - Workers' Compensation
Fund 635 - Fleet Maintenance

Photo: Fowler Park

Risk Management

Mission

Our mission is to achieve an appropriate balance between realizing the County's opportunity for gains that are set forth and adopted as policy by the Board of Commissioners, Elected Officials, and Constitutional Officers of Forsyth County while protecting county assets and minimizing the county's overall exposure to loss.

Description

The Risk Management Department is responsible for insuring the County's assets and promoting safety awareness. All property, automobile, general liability and workers' compensation claims are managed in this office. Risk Management oversees the County's safety and loss prevention program to promote the safety and well-being of county employees and the general public.

Goals & Objectives

Goal #1 **Enhance visibility and understanding of county insurance policies, programs, Risk Management and loss control.**

- Provide insurance policy visibility to key stakeholders such as department heads and executive leadership and provide management level training for policy coverage and risk management techniques.
- Secure insurance policy enhancements or risk transfer in key areas of exposure (Law Enforcement Off-Duty Liability, Cyber and Network Security, etc.)

Goal #2 **Evaluate and begin to elevate the safety program to a 'Best in Class' standard.**

- Evaluate key areas of safety exposure by field visits from RM staff to identify safety standards and deficiencies in an effort to update and implement written standards.
- Enhance the Safety Incentive Program to a recognized program that all employees are aware of and interested in being a part of through publications, recognitions, contests, inter-departmental challenges, etc.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Non Workers' Comp Liability Claims	240	250	260
Non Workers' Comp Insurance Claims Resolved	236	246	255
Liability Claim Average Cost	$1,650	$1,800	$1,900
Employees Trained	900	920	950

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$1,570,600	$1,425,600	$1,541,900	8.2%
Investment Income	31,858	3,000	30,000	900.0%
Miscellaneous Revenues	185,846	605,839	100,000	-83.5%
Other Financing Services	-	168,675	223,538	32.5%
TOTAL Revenues	$1,788,304	$2,203,114	$1,895,438	-14.0%
EXPENDITURES				
Salaries	$147,684	$150,329	$154,559	2.8%
Benefits	53,775	59,021	60,532	2.6%
Operating Expenses	1,595,460	1,966,864	1,654,431	-15.9%
Capital Outlays	-	2,900	1,800	-37.9%
InterFund/Dept Charges	21,400	24,000	24,116	0.5%
Depreciation/Amortization	33,278	-	-	0.0%
Other Financing Uses	61,275	-	-	0.0%
TOTAL Expenditures	$1,912,872	$2,203,114	$1,895,438	-14.0%
Full Time Positions	2	2	2	0.0%

Employee Health Benefits

Description

This fund accounts for the cost of healthcare for county employees. It includes all revenues and costs associated with employee healthcare.

Internal Department

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$24,083,332	$28,743,200	$31,190,400	8.5%
Investment Income	51,498	-	50,000	- %
Miscellaneous Revenues	86,439	70,000	75,000	7.1%
TOTAL Revenues	**$24,221,269**	**$28,813,200**	**$31,315,400**	**8.7%**
EXPENDITURES				
Benefits	$2,222,616	$2,557,000	$2,891,000	13.1%
Operating Expenses	20,181	-	-	0.0%
InterFund/Dept Charges	21,593,327	24,656,200	25,524,065	3.5%
Contingencies	-	-	1,100,335	- %
Other Financing Uses	-	1,600,000	1,800,000	12.5%
TOTAL Expenditures	**$23,836,124**	**$28,813,200**	**$31,315,400**	**8.7%**
Full Time Positions	0	0	0	0.0%

Workers' Compensation

Mission

The Workers' Compensation Division provides timely and effective medical care for an injured worker. Returning employees to work as soon as possible by offering transitional employment is a top priority in managing the workers' compensation program.

Description

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 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.

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
Workers' Comp Claims	174	173	175
Workers' Comp Claims Resolved	162	161	163
Average Cost per Claim	$5,529	$6,082	$6,500

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$900,000	$740,000	$812,501	9.8%
Investment Income	23,801	15,000	23,800	58.7%
Miscellaneous Revenues	59,210	37,000	35,000	-5.4%
Other Financing Services	-	311,900	353,473	13.3%
TOTAL Revenues	$983,011	$1,103,900	$1,224,774	10.9%
EXPENDITURES				
Salaries	$47,006	$46,800	$45,000	-3.8%
Benefits	1,130,165	972,700	1,103,366	13.4%
Operating Expenses	4,000	28,000	26,000	-7.1%
InterFund/Dept Charges	48,975	56,400	50,408	-10.6%
TOTAL Expenditures	$1,230,146	$1,103,900	$1,224,774	10.9%
Full Time Positions	1	1	1	0.0%

Fleet Maintenance

Mission

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

Description

The Fleet Maintenance Division has the complete responsibility of repairing and servicing Forsyth County's vehicles and equipment.
Repairs range from oil and lube to major overhaul on gasoline and diesel engines, automatic and manual transmission rebuilds, tire mounting and balancing. They also have a metal fabrication shop for equipment repair along with their own in-house tire and parts department.
Fleet tracks all county vehicles and equipment fuel and repair costs through the latest software program and maintains and monitors the county's natural gas fueling station. The Fleet Maintenance Division handles an average of 378 work orders a month.

Goals & 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 10 PM services per week.
- Keep open repair orders to less than 100 at any given time.
- Limit number of applicable, external vendor repairs to less than 30 per month (excluding <8500lbs. PMs, tires & brakes)

Measures

Performance Measures	2017 Actual	2018 Estimated	2019 Projected
In-House Repair Orders	5,000	4,200	3,750
Average Mechanic Hours Per Repair Order	1.75	1.75	1.45
Total Mechanic Hours on Repair Orders	7,700	7,500	5,250

Financials

	2017 Actual	2018 Revised Budget	2019 Adopted Budget	% Change from 2018
REVENUES				
Charges for Services	$708,901	$1,147,500	$1,008,811	-12.1%
Other Financing Services	570,891	371,500	562,000	51.3%
TOTAL Revenues	$1,279,792	$1,519,000	$1,570,811	3.4%
EXPENDITURES				
Salaries	$634,714	$726,200	$780,790	7.5%
Benefits	406,077	445,200	454,201	2.0%
Operating Expenses	147,536	188,600	168,700	-10.6%
Capital Outlays	-	-	66,000	- %
InterFund/Dept Charges	102,400	99,000	101,120	2.1%
Depreciation/Amortization	52,586	60,000	-	-100.0%
TOTAL Expenditures	$1,343,313	$1,519,000	$1,570,811	3.4%
Full Time Positions	17	17	17	0.0%

Photo: Road widening on Bethelview Road

Photo: Entrance to Eagle's Beak Park

Section Four

Supplemental

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	770-888-2500	-
Board of Commissioners	770-781-2101	770-781-2199
Business Licenses	770-886-2830	770-781-2197
Central Park Recreation Center	678-455-8540	770-781-2221
Clerk of Court	770-781-2120	770-886-2858
Code Enforcement	678-513-5893	770-781-4290
Communications/TV Forsyth	770-781-2101	770-781-2199
Coroner	770-205-3011	770-886-6997
Dial-A-Ride	770-781-2195	770-781-2159
District Attorney	770-781-2125	770-781-2236
Emergency Management Agency (Non-Emergency Line)	770-205-5674	770-887-4910
Engineering	770-781-2165	770-781-2104
Extension Service	770-887-2418	770-887-2403
Finance	770-205-4535	770-886-2827
Fire Department (Non-Emergency Line)	770-781-2180	770-781-2194
Firearms Permits	770-781-2140	770-886-2839
Fleet Maintenance	770-781-2156	678-455-8527
Geographic Information Services	770-781-2108	678-513-5890
Health Department (Environmental)	770-781-6909	770-781-6807
Health Department (Physical)	770-781-6900	770-781-6929
Homestead Exemption	770-781-2106	770-886-2829
Indigent Defense	678-513-5959	678-513-5960
Information Systems and Technology	770-781-2108	678-513-5890
Jury Information	770-781-2135	-
Juvenile Court (Judge Willis)	770-781-3099	770-781-3089
Keep Forsyth County Beautiful	770-205-4573	678-455-6571
Law Library	770-205-4610	-
Library (Cumming and Sharon Forks Branches)	770-781-9840	-
Magistrate Court (Judge Bramblett)	770-781-2211	770-844-7581
Marriage Licenses	770-781-2140	770-886-2839
Motor Vehicle Tags	770-781-2112	770-886-2828
Natural Resources Conservation Service	770-781-2148	-
Parks and Recreation (Central Park Administrative Office)	770-781-2215	770-781-2221
Parks and Recreation (Sharon Springs)	770-205-4646	770-205-4645
Passports	770-781-2140	770-886-2839
Personnel Services	770-781-3088	770-205-4698
Planning and Development	770-781-2115	770-781-2197
Pre-Trial Services	770-781-2158	770-886-4081
Probate Court (Judge Lynwood)	770-781-2140	770-886-2839
Probation Office	770-781-2170	770-781-6799
Procurement	770-888-8872	770-205-4666
Property Tax Payment	770-781-2110	770-886-2828
Public Facilities	770-886-2819	770-888-8863
Recycling - Tolbert Street Center	770-781-2176	-

Forsyth County Contact List (continued)

Department	Phone	Fax
Recycling - Old Atlanta Center	770-205-3010	-
Recycling - Coal Mountain Center	770-781-2071	-
Risk Management	770-886-2837	678-513-5950
Roads and Bridges	770-781-2155	770-781-2159
Sawnee Mountain Preserve Visitor Center	770-781-2217	770-781-2174
Senior Services	770-781-2178	770-781-2149
Sheriff's Office (Non-Emergency Line)	770-781-2222	770-781-3049
Solicitor-General	770-781-2145	770-888-8861
Solid Waste	770-205-3010	770-781-5245
Special Event Permits	770-886-2809	-
State Court I (Judge McClelland)	770-781-2130	770-886-2821
State Court II (Judge Abernathy-Maddox)	770-205-4670	770-205-4577
Superior Court I (Judge Bagley)	770-205-4660	770-886-2855
Superior Court II (Judge Dickinson)	770-781-2133	770-888-8862
Superior Court III (Judge Smith)	770-205-4654	770-205-4658
Tax Assessor	770-781-2106	770-886-2829
Tax Commissioner	770-781-2110	770-886-2828
Victim Witness Assistance Program	770-205-2268	770-205-2378
Voter Registration and Elections	770-781-2118	770-886-2825
Water and Sewer	770-781-2160	770-781-2163
Water and Sewer (After Hours/Water Emergency)	770-781-2160	770-205-4515
911 Center (Non-Emergency Line)	770-781-3087	-

Other Governmental Services

Department	Phone	Fax
Cumming-Forsyth Chamber of Commerce	770-887-6461	www.cummingforsythchamber.org
City of Cumming – City Hall	770-781-2010	www.cityofcumming.net
Forsyth county Animal Shelter	770-888-2500	www.forsythco.com
Forsyth County Dept. of Family & Children Services	770-781-6700 770-887-1121 (24hr Hotline)	https://dfcs.georgia.gov/location/forsyth-county
Forsyth County Government	770-781-2101	www.forsythco.com
Forsyth County News	770-887-3126	www.forsythcounty.com
Forsyth County Public Library	770-781-9840	www.forsythpl.org
Forsyth County Recycling Center	770-205-3010	www.forsythco.com
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 Federal Credit Union	770-889-7843	www.gfcuonlin.org
Humane Society of Forsyth County	770-887-6480	www.forsythpets.com
Sawnee Cultural Arts Center	770-889-4977	www.sawneecenter.org
Social Security Administration	770-532-7506	www.ssa.gov
U.S. Post Office (Cumming)	770-886-2388	www.usps.com

Position Schedule Full-Time Employees

DIVISION	DEPARTMENT	2017 FT	2018 FT	2019 FT	VARIANCE FY 2019 vs FY 2018	NOTE #
GENERAL GOVERNMENT						
	Administration	8	8	8	0	
	Board of Commissioners	5	5	5	0	
	Communications	5	5	5	0	
	Finance	14	14	15	1	1.A
	Fleet Services	17	17	17	0	
	Geographic Information Service	12	12	12	0	
	Information Systems & Technology	21	21	21	0	
	Payroll Services	2	2	3	1	1.B
	Personnel Services	6	6	7	1	1.C
	Procurement	8	10	10	0	
	Public Facilities	23	23	24	1	1.D
	Risk Management	2	2	2	0	
	Tax Assessors	33	34	36	2	1.E
	Tax Commissioner - Accounting	3	3	3	0	
	Tax Commissioner - Administration	5	5	5	0	
	Tax Commissioner - Auto	26	29	33	4	1.F
	Tax Commissioner - Property	4	4	4	0	
	Training & Development	1	1	1	0	
	Voter Registration	7	7	7	0	
	Workers' Compensation	1	1	1	0	
	GENERAL GOVERNMENT TOTAL	***203***	***209***	***219***	***10***	
JUDICIAL						
	Accountability Court	4	4	4	0	
	Clerk of Court	34	36	36	0	
	Court Administration	4	3	4	1	2.A
	District Attorney's Office	10	10	10	0	
	Drug Abuse Treatment and Education (DATE)	4	5	5	0	
	Indigent Defense	5	5	5	0	
	Juvenile Court	13	10	10	0	
	Magistrate Court	9	9	11	2	2.B
	Pre-Trial Services	3	3	3	0	
	Probate Court	13	13	13	0	
	State Court	8	8	9	1	2.C
	State Court Solicitor's Office	19	20	20	0	
	Superior Court	5	5	5	0	
	Victim Witness	7	7	7	0	
	JUDICIAL TOTAL	***138***	***138***	***142***	***4***	
HOUSING & DEVELOPMENT						
	Code Compliance	11	12	14	2	3.A
	Planning & Community Dev - Administration	11	11	14	3	3.B
	Planning & Community Dev - Business License	4	4	5	1	3.C
	Planning & Community Dev - Current Planning	11	11	11	0	3.D
	Planning & Community Dev - Inspections	27	27	30	3	3.E
	Planning & Community Dev - Long Range	5	6	7	1	3.F
	Soil Conservation	1	1	1	0	
	HOUSING & DEVELOPMENT TOTAL	***70***	***72***	***82***	***10***	3
PUBLIC HEALTH & WELFARE						
	Animal Services	0	0	4	4	4.A
	Animal Shelter	11	13	13	0	
	Public Transportation (Dial-A-Ride)	8	7	7	0	
	Public Transportation (General Fund)	0	2	2	0	
	Senior Services	28	29	30	1	4.B
	PUBLIC HEALTH & WELFARE TOTAL	***47***	***51***	***56***	***5***	4
CULTURE & RECREATION						
	Extension Service	*0*	*0*	0	0	5.A
	Parks & Rec - Administration Division	6	6	6	0	
	Parks & Rec - Athletic Division	6	6	6	0	
	Parks & Rec - Lake Division	4	4	4	0	
	Parks & Rec - Natural Resource Mgmt Division	10	10	11	1	5.B
	Parks & Rec - Park Operations Division	35	36	36	0	
	Parks & Rec - Recreation Division	13	14	14	0	
	RECREATION & CULTURE TOTAL	***74***	***76***	***77***	***1***	5

Position Schedule Full-Time Employees

DIVISION	DEPARTMENT	2017 FT	2018 FT	2019 FT	VARIANCE FY 2019 vs FY 2018	NOTE #
PUBLIC SAFETY - SHERIFF						
	Sheriff - Animal Control	6	4	0	(4)	6.A
	Sheriff - Administration	38	8	12	4	
	Sheriff - Property Crimes Investigation	0	8	10	2	
	Sheriff - Major Crimes Investigation	36	24	24	0	
	Sheriff - Vice Control Narcotics	0	9	13	4	
	Sheriff - Enforcement North Precinct	125	66	51	(15)	
	Sheriff - Detention Center	119	139	126	(13)	
	Sheriff - Enforcement South Precinct	0	61	63	2	
	Sheriff - Training	0	3	10	7	
	Sheriff - Special Detail Services	0	33	58	25	
	Sheriff - Court Services	59	61	62	1	
	Sheriff - Public Relations	0	2	3	1	
	Sheriff - Support Services	53	41	36	(5)	
	SHERIFF TOTAL	***436***	***459***	***468***	***9***	6
PUBLIC SAFETY - FIRE						
	Fire - Administration	35	35	35	0	
	Fire - Fire Fighting	156	158	176	18	7.A
	Fire - Maintenance	3	3	3	0	
	Emergency Management	2	2	2	0	7.B
	FIRE TOTAL	***196***	***198***	***216***	***18***	7
PUBLIC SAFETY - OTHER						
	Coroner's Office	1	1	1	0	
	E-911 Center	47	47	52	5	8.A
	E-911/Radio	1	1	1	0	
	OTHER TOTAL	***49***	***49***	***54***	***5***	8
	ALL PUBLIC SAFETY TOTAL	***681***	***706***	***738***	***32***	
PUBLIC WORKS						
	Engineering - Administration	19	23	26	3	9.A
	Engineering - Storm Water	11	13	12	(1)	9.B
	Engineering - Traffic	3	3	3	0	
	Roads & Bridges	51	54	58	4	9.C
	PUBLIC WORKS TOTAL	***84***	***93***	***99***	***6***	9
WATER & SEWER						
	Water - Commercial Services	16	16	16	0	10.A
	Water - Engineering	27	28	34	6	10.B
	Water - Maintenance	55	60	63	3	10.C
	Water - Meter Services	7	7	7	0	
	Water - Waste Water Treatment	5	5	5	0	
	WATER & SEWER TOTAL	***110***	***116***	***125***	***9***	10
RECYCLING & SOLID WASTE						
	Landfill	0	2	2	0	11.A
	Litter Detail	0	2	2	0	11.B
	Recycling & Solid Waste	9	9	10	1	11.C
	RECYCLING & SOLID WASTE TOTAL	***9***	***13***	***14***	***1***	11
	GRAND TOTAL ALL EMPLOYEES	***1,416***	***1,474***	***1,552***	***78***	

Position Schedule

NOTES:
FT employees are scheduled to work 2,080 hours per year including vacation and sick leave with the exception of the Sheriff's Office and Fire Fighters. The number of proposed FT employee positions for all funds in the 2018 budget increased by 50 positions.

Changes in positions FY 2019:

(1) The following positions were added under General Government:
- A. Finance- Financial Analyst, Sr. position added for 2019 as a current service level budget item.
- B. Payroll Services- Payroll Coordinator position added for 2019 as a current service level budget item.
- C. Personnel Services- Personnel Services Assistant position added for 2019 as a revised service level budget item.
- D. Property Facilities- Crew Leader position added for 2019 as a revised service level budget item.
- E. Tax Assessor- Two Admin Specialist Senior position added for 2019 as a revised service level budget item.
  <> Four Part-Time Property Appraiser Tech positions added for 2019 as a current service level budget item.
- F. Tax Commissioner- Four Fiscal Tech positions added for 2019 as a revised service level budget item. To be hired one position per quarter in 2019.

(2) The following positions were added under Judicial:
- A. Court Administration- Court Operations Manager added for 2019 as a revised service level budget item.
- B. Magistrate Court- Administrative Specialist added for 2019 as a current service level budget item.
- C. State Court Judge- State Court Probation Officer added for 2019 as a revised service level budget item.

(3) The following positions were added, moved or reclassified under Housing & Development:
- A. Code Compliance- Two Code Enforcement Officer positions added for 2019. The Vacation Rental Officer position was added as a revised service level budget item and the Weekend Shift Officer position was added as a current service level budget item.
- B. Planning and Community Development (Admin Division)- Three positions were added for 2019. Planner II (Internal Concierge), Planner III (Software) positions were added for 2019 as a revised service level budget items and an Administrative Specialist (Front Counter) position added for 2019 as a current service level budget item.
- C. Planning and Community Development (Business Licenses Division)- Zoning Inspector position added for 2019 as a revised service level budget items.
  <> Reclassed position from Administrative Specialist to Planner Technician Business License.
  <> One Part-Time position, Administrative Specialist, was added for 2019 as a current service level budget item.
- D. Planning and Community Development (Current Planning Division)- Planner II (Plan Reviewer) position added for 2019 as a revised service level budget items.
  <> Reclassed position from Planner Technician to Planner I Current Planning.
  <> The established Planner I position was moved from the Current Planning Division to the Long Range Planning Division.
- E. Planning and Community Development (Inspections Division)- Two Building Inspectors and one Administrative Specialist were added for 2019 as a revised service level budget items.
- F. Planning and Community Development (Long Range Planning Division)- The Planner I position was moved from the Current Planning Division to the Long Range Planning Division starting in 2019.

(4) The following positions were added or changed under Public Health and Welfare:
- A. Animal Services- Four positions were moved from S.O.- Animal Control into this newly created Org starting in October 2018.
- B. Senior Services- Senior Manager position added in 2019 as a revised service level budget item.

(5) The following positions were added/reduced under Parks & Recreation:
- A. Extension Services- There are two Part-Time employees that are paid using County General Funds.
- B. Parks & Recreation (Natural Resource Management Division)- Maintenance Worker position added for 2019 as a current service level budget item.

(6) The following positions were added, reduced or moved under Public Safety-Sheriff:
- * *The Sheriff's Office conducted a major reorganization moving positions throughout multiple organizations.*
- A. Animal Control- These four positions were moved to the newly created Animal Services Org starting in October 2018.

Position Schedule

(7) The following positions were added or deleted under Public Safety-Fire:

A. Fire (Fire Fighting Division)- Six Firefighter EMT were added in 2019 as revised service level budget items.
<> Twelve positions were added as a result of being awarded the SAFER GRANT. These positions will help staff Fire Station 11.

B. Emergency Agency Management- Starting in 2019, this Org is now in General Fund and no longer in the Fire Fund.

(8) The following positions were added under Other Public Safety.

A. E911 Center (Fund 215)- Four Communication Officer III positions and One Training and Recruitment Specialist was added as a revised service level budget item.

(9) The following positions were added or deleted under Public Works:

A. Engineering (Administrative Division)- Capital Projects Program Manager position and an Assistant Utility Coordinator position were added in 2019 as revised service level budget items.
<> The Admin Specialist Sr positions was reclassed from the Storm Water Division to the Administrative Division.

B. Engineering (Store Water Division)- Reclass Administrative Specialist position to Admin Specialist Sr and moved to the Admin Division.

C. Roads & Bridges- Two Maintenance Worker positions and two Equipment Operator positions were added in 2019 as revised service level budget items.

(10) The following positions were added or reclassed under Water & Sewer:

A. Commercial Services Division- Reclass position: Utility Customer Service Manager to Business Manager.

B. Engineering Division- Six new positions were added in 2019 as current service level budget items. The positions are: Utility Locator, Asset Management Technician, Division Director Linear and Vertical Assets, Construction Inspector, Water Conservation Program Manager, and Water Compliance Officer.
<> Reclass 4 positions to high grade classes and will remain in the same division.

C. Maintenance Division- Three new positions were added in 2019 as current service level budget items. The positions are: Elec/Mech Technologist II , Water Equipment Operator, and Crew Supervisor.

(11) The following positions were added or reclassed under Recycling & Solid Waste.

A. Landfill Division- This Org was created in 2018 for the two newly created positions. Landfill Code Enforcement and Environmental Scientist Manager.

B. Litter Detail Division- This Org was created in October 2018 in order to host inmate litter detail. There are two Full-Time positions salary included.

C. Recycling and Solid Waste Division- Outreach Specialist position added in 2019 as a current service level budget item.

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. hen the County is serving as a fiduciary, grant applicant, or project funding participant for any constitutional officer, judicial office, private entity, etc., such officer or entity must sign an acknowledgement providing that it is aware of and will comply with these Policies and Procedures related to same.

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

Definitions:

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

2. Grants Manager
   The Finance Department's Grants Manager is responsible for providing accountability for all County grant funds. It is also the responsibility of the Grants Manager to assist Departments in
   - identifying viable projects for available grant funding,
   - preparing and submitting grant applications,
   - executing award agreements, and
   - preparing/submitting reimbursement drawdowns and grant reports.

3. Department/Office Grants Administrator
   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 1 , Federal Circular A-87, and any related State or private entity requirements.

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

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

. 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 ork 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 ork Session. In order to appear on the week's Tuesday ork Session Agenda, an Agenda Request and Grant Synopsis must be submitted to the County Clerk at least 1 business days prior to the ork 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.

hile 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 ork Session prior to the regular board meeting as part of the Agenda Request.

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

The Grants Manager will present the agenda items at the ork 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 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.

ote 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 OT begin a program until the execution is complete, unless the program has a specific term. Incurring expenses prior to the contract award date could lead to failure to be reimbursed or receive funding.

Budget
If a grant award amount is known during the County's budget process, the Grants Administrator should make sure that the grant funds and matching funds are included in the County's official submitted budget. If the grant amount is not known during the budget process and is awarded, a grant budget amendment resolution should be approved by the BOC to include the grant in the current budget.

If the grant does not have a match, then, as per the adopted budget resolution, the Finance Director can amend revenues and expenditures to reflect the grant agreement. However, if there is a match required, then a budget amendment resolution must be presented and approved by the BOC. This is usually done simultaneously with the approval of the application by BOC.

SPENDING

The Grants Administrator must ensure that all grant-related purchases are in accordance with the rules established by the County's purchasing policies.

Typical grant related expenditures require the use of County Purchase Orders. Each Grants Administrator should read each grant agreement or contract thoroughly to become familiar with the requirements, especially related to procurement. After an item is purchased, it is too late to go back and procure that item properly. The Grants Administrator should contact the County's Procurement Department if he/she has any questions concerning the County's purchasing policies. Expenditures for grants must be documented with the appropriate account and project.

Reimbursement Claims

Most grants are reimbursement style grants in which the agency agrees to reimburse the county a specific percentage of the total cost of the project as long as proper documentation (receipts, invoices, etc.) are provided. The percentage and reimbursement process are typically clearly identified in the Grant Agreement and should be clearly identified in the Agenda Item and Executive Summary.

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.

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 /ACH instructions are available from the Grants Manager.

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

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

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

IV. CLOSEOUT PROCESS

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

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

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

Sonya Bush
County Clerk

Grant Revenues-2019

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 2019 budget. Other grant proposals may be awarded throughout the budget year.

Grant Revenues

County Department	CFDA Fed or State Grant #	Grantor Agency	Program Name	Grant Award	County Match	Award Date (BOC Approved)	Grant Term
Fire Department	97.083	Department of Homeland Security and FEMA	Staffing for Adequate Fire & Emergency Response (SAFER) Grant	1,652,080	1,026,968	8/24/2018	2/18/2019-2/18/2022
Emergency Management	97.042	Georgia Emergency Mangmt & Homeland Security Agency (GEMHSA)	FY 2018 EMPG - Performance Partnership Agreement	50,000	-	10/4/2018	7/1/18-6/30/19
Drug Court	J19-8-024	State of Georgia Accountability Court - Criminal Justice Coordinating Council (CJCC)	FY 2018 Accountability Court Grant (Adult Drug Court)	312,680	34,742	6/12/2018	7/1/18-6/30/19
Victim Services	16.575	CJCC	FY 2019 VOCA (PAC) Allocation Grant	158,115	41,318	11/28/2017	7/1/18-6/30/19
DUI Court	A19-8-011	State of Georgia Accountability Court - Criminal Justice Coordinating Council (CJCC)	FY 2018 Accountability Court Grant (DUI Court)	118,011	13,112	6/12/2018	7/1/18-6/30/19
Mental Health Court	J19-8-067	State of Georgia Accountability Court - Criminal Justice Coordinating Council (CJCC)	FY 2018 Accountability Court Grant (Mental Health - "Care" Court)	164,360	18,262	6/12/2018	7/1/18-6/30/19
Family Drug Court	J19-8-105	State of Georgia Accountability Court - Criminal Justice Coordinating Council (CJCC)	FY 2018 Accountability Court Grant (Family Drug Court)	55,250	6,139	6/12/2018	7/1/18-6/30/19
Senior Services	NA	Legacy Link, Inc.	FY2018-19 Legacy Link - Transportation	19,595	2,362	July/2018	7/1/18-6/30/19
Senior Services	NA	Legacy Link, Inc.	FY2017-18 Legacy Link - Congregate Meals	40,479	8,288	July/2018	7/1/18-6/30/19
Senior Services	NA	Legacy Link, Inc.	FY2018-19 Legacy Link - Home Delivered Meals	100,973	78,721	July/2018	7/1/18-6/30/19
Senior Services	NA	Legacy Link, Inc.	FY2018-19 Legacy Link - Respite Care	34,520	-	July/2018	7/1/18-6/30/19
Senior Services	NA	Legacy Link, Inc.	FY2018-19 Legacy Link - Wellness Program	247,999	25,227	July/2018	7/1/18-6/30/19
Sheriff	16.738	US Dept of Justice - Byrne JAG Program	FY 2018 Byrne JAG Grant (Law Enforcement Enhancement Grant)	10,139	-	6/15/2016	10/1/2016-9/30/2020
Sheriff		Governors Office of Highway Safety (GOHS)	H.E.A.T. Highway Enforcement Aggressive Traffic	207,429	-	9/27/2018	10/01/2018-09/30/2019
Public Transportation	NA	FTA/Atlanta Regional Commission/ATL	Dial-A-Ride Transit Study	200,000	50,000	9/11/2019	1/1/19-12/31/19
Engineering	NA	State Road and Tollway Authority	Georgia Dept of Transportation Infrastructure Bank Grant (GTIPB) Pilgrim Mill Road Widening	1,125,000	-	Aug-17	10/4/2017-04/24/2019
Public Transportation	T005833	GDOT	FY 2019 Dial A Ride	170,671	170,671	11/27/2018	07/01/2019-06/30/2020
Engineering	NA	State Road and Tollway Authority	Georgia Dept of Transportation Infrastructure Bank Grant (GTIB) Ronald Reagan Widening	1,500,000	-	10/4/2018	10/4/2018-01/01/2020
			TOTALS	6,167,301	1,475,810		

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:

AARP: American Association of Retired Persons
ACCG: Association County Commissioners of Georgia
ACH: Automatic Clearing House
ADA: Americans with Disabilities Act
AICP: American Institute of Certified Planners
AICPA: American Institute of Certified Public Accountants
APB: Accounting Principles Board
ARC: Atlanta Regional Commission
ATV: All-Terrain Vehicle
BOA: Board of Assessors
BOC: Board of Commissioners
BOE: Board of Equalization
CAFR: Comprehensive Annual Financial Report
CARE: Change, Assist, Restore and Enlighten
CALEA: Commission on Accreditation for Law Enforcement Agencies
CASA: Court Appointed Special Advocates
CBI: Cognitive Behavioral Interventions
CD: Certificate of Deposit
CEO: Chief Financial Officer
CFAF: Christian Fine Arts of Forsyth
CIP: Capital Improvement Program
CJCC: Criminal Justice Coordinating Council
COLA: Cost of Living Adjustment
CPA: Certified Public Accountant
CPE: Continuing Professional Education
DA: District Attorney
DAR: Dial-A-Ride
DATE: Drug Abuse Treatment & Education
DCA: Department of Community Affairs
DFCS: Department of Family and Children Services
DOJ: Department of Justice
DOR: Department of Revenue
DOT: Department of Transportation
DUI: Driving Under the Influence
E&S: Erosion and Sediment
EE: Environmental Education
EOC: Emergency Operations Center
EMA: Emergency Management Agency
EMS: Emergency Medical Services
EPD: Environmental Protection Division
ESRI: Environmental Systems Research Institute
FAQ: Frequently Asked Questions
FC: Forsyth County
FCSO: Forsyth County Sheriff's Office
FEMA: Federal Emergency Management Agency
FICA: Federal Insurance Contribution Act
FLSA: Fair Labor Standards Act
FMV: Fair Market Value
FSA: Farm Service Agency
FTE: Full-Time Equivalent
FY: Fiscal Year
GAAFR: Governmental, Accounting, Auditing, and Financial Reporting
GAAP: Generally Accepted Accounting Principles
GASB: Government Accounting Standards Board
GAWP: Georgia Association of Water Professionals
GBI: Georgia Bureau of Investigation
GCIC: Georgia Crime Information Center
GDNR: Georgia Department of Natural Resources
GDOT: Georgia Department of Transportation
GDP: Gross Domestic Product
GFOA: Government Finance Officers Association
GIS: Geographic Information System
GMRC: Georgia Mountain Regional Commission
GO: General Obligation (Bonds)
GOCF: Governor's Office for Children & Families
GPM: Georgia Probation Management
GSWCC: Georgia Soil and Water Conservation Commission
HEAT: Highway Enforcement of Aggressive Traffic
HR: Human Resources
HVAC: Heating, Ventilation and Air Conditioning Systems
ICC: International Code Council
IT: Information Technology
ITGC: Information Systems & Technology Governance Council
IS&T: Information Systems & Technology
IJC: Juvenile Justice Center
KFCB: Keep Forsyth County Beautiful, Inc.
LBI: Local Business Initiative
LED: Light Emitting Diode
LCI: Livable Centers Initiative
LDP: Land Disturbance Permit
LMIG: Local Maintenance and Improvement Grant
LOST: Local Option Sales Tax

Acronyms (continued)

M&O: Maintenance & Operations
MDTs: Mobile Data Terminals
MMS: Multimedia-Messaging Service
MOA: Memorandum of Agreement
NGCSU: North Georgia College and State University
NPDES: National Pollutant Discharge Elimination System
MRCS: Natural Resources Conservation Service
OOCGA: Official Code of Georgia Annotated
OJP: Office of Justice Programs
OPEB: Other Post-Employment Benefits
P&CD: Planning and Community Development
P-Card: Procurement Card
M&O: Personal Computer
PTE: Part–time Equivalent
RFP: Request for Proposal
RFQ: Request for Qualification
ROI: Return on Investment
ROW: Right of Way
S&P: Standard and Poor's
SAA: State-Administering Agency
SCBA: Self-Contained Breathing Apparatus
SO: Sheriff's Office
SPLOST: Special Local Option Sales Tax
TAVT: Title Ad Valorem Tax
TIN: Taxpayer Identification Number
UDC: Unified Development Code
UGA: University of Georgia
US: United States
VFW: Veterans of Foreign Wars
VOCA: Victims of Crime Act
VWAP: Victim Witness Assistance Program
W&S: Water and Sewer
WCL: Weapon Carry License
YTD: Year to Date
ZBA: Zoning Board of Appeals

Photo: Lake Lanier

Budget Glossary and Terms

A

Account - A separate financial reporting unit. All budgetary transactions are recorded in accounts, called commitment items in the county's financial system.

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

Accounting Period - A period of time (e.g., one month, one year) the county uses to determine its financial position and results of operations.

Accounting System - The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

Accrual Basis of Budgeting - The method of budgeting where revenues are budgeted when they are expected to be earned (whether or not actual cash is received at that time), and expenditures are budgeted according to when goods and services are to be received (whether or not cash disbursements are recorded for those goods and services at that time).

Accruals - Adjustments for revenues that have been earned but are not yet recorded and expenses that have been incurred but are not recorded.

Accrued Expenses - Expenses recorded in the period when goods or services were received but are paid from a subsequent period.

Activity - A specific and distinguishable unit of work or service performed.

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

Ad Valorem Tax - Tax imposed on property according to the value of the property, which is taxed.

Adopted Budget - The approved funds appropriated by the Board of Commissioners, which are adopted at a public hearing in November for the upcoming fiscal year.

Allocation - The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or "appropriation" before expenditures will be authorized.

Annual Budget - Any budget that is prepared for a 12-month period. An annual budget outlines both the income and expenditures that are expected to be received and paid over the coming year.

Appraisal - Process by which the county values property for tax purposes using legally specified standards of valuation. It involves the discovery of property, identification of owners, valuation, notification of owners of their property's estimated value, a hearing and appeals process, adjustments to the estimated value based on evidence provided in the hearing, and a final certification of value.

Appropriation - A legal authorization granted by the county's legislative authority (Board of Commissioners) to make expenditures and incur obligations for specific purposes.

Assessed Value - The value at which property is taxed. The assessed value in the state of Georgia is 40 percent of the fair market value.

Audited Financial Statement - The county's financial statement that has been prepared in accordance with generally accepted accounting principles, audited by an independent certified public accountant in accordance with generally accepted auditing standards, and includes notes to the financial statement that state whether or not the county is in compliance with its reserve requirements.

B

Balance - Unexpended funds from the previous fiscal year that may be used to make payments during the current fiscal year.

Balanced Budget - A budget is balanced when the sum of estimated revenues and appropriated fund balances/net position is equal to appropriations.

Bell-Forsyth Judicial Circuit Court - Georgia's new circuit court. Created by Act Number 653 of the 1998 Georgia General Assembly and became a circuit court effective July 1, 1998, when the Blue Ridge Circuit Court was divided into two, one county circuit court. The court is named in honor of one of Forsyth County's most distinguished citizens, Colonel Hiram Parks Bell – author, statesman, soldier and Mason.

Benefits - A form of compensation paid by employers to employees over and above the amount of pay specified as an hourly rate of pay. Benefits are a portion of a total compensation package for employees and may include items such as health insurance and payments made under a pension plan.

Block Grant - Allocation of federal money to a state or its subdivision in accordance with a distribution formula prescribed by law or administrative regulations, for activities of a continuing nature within a restricted subject area.

Board of Assessors - responsible for determining what real and personal property is subject to taxation in Forsyth County, estimating the market value and administration of the various type of homestead and other property tax exemptions.the governing body of the county. The Board is made up of five members, each living in a specific district and elected to serve four-year terms. Each year in January, the five members elect one of their own to serve as a chairman of the board for the coming year.

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

Bond - A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date), together with periodic interest at a specific rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. The two major categories are General Obligation Bonds (G.O. Bonds) and Revenue Bonds.

Bond Millage Rate - Part of the county's total millage rate that funds the repayment for a General Obligation Bond that is approved by the voters of the county. An example of this would be the voters approving the Transportation Bond that funds a variety of transportation projects in the county.

Bond Rating - A system used to perform credit analyses to determine the creditworthiness of an issuer of debt according to ratings published by independent credit rating agencies. Forsyth County uses the services of two of the nation's primary bond rating agencies – Moody's Investor Service and Standard & Poor's.

Budget - A complete plan of financial information embodying an estimate of proposed revenues and expenditures for a given period.

Budget Amendment - Changes to the adopted budget that require approval by the Board of County Commissioners. These include transfers between departments/offices or funds, and expenditures that would increase the total department/office appropriations.

Budget Calendar - The schedule of key dates or milestones, which the county follows in the preparation, adoption and administration of the budget.

Budget Document - The official publication prepared by the county staff that outlines the financial plan as adopted by the legislative body. The document serves as a policy document, an operations guide, a financial plan, and a communications device.

Budget Message - A general discussion of the proposed budget, presented in writing as part of the budget document. The message explains current budget issues compared to recent financial history.

Budget Resolution - The formal statement approved by the Board of Commissioners, which shows budgeted revenues and expenditures for the approaching fiscal year. The resolution may empower certain individuals with the authority to approve certain transfers or expenditures of specific funds.

Budget Transfers - The shifting of previously budgeted funds from one item of expenditure to another. Transfers may occur throughout the course of the fiscal year as needed for county government. Transfers within a department shall require only the approval of the Budget Manger.

Budgetary Control - The level at which expenditures may not legally exceed appropriations.

Building Permits - An authorization that must be granted by a government of other regulatory body before the construction of a new or existing building can legally be constructed.

C

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

CALEA (Commission on Accreditation for Law Enforcement Agencies) - The primary purpose of the commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

Capital Asset - Property or equipment valuing more than $5,000 with a life expectancy of more than one year.

Capital Budget - A component of the annual budget that serves as a guide for efficiently and effectively undertaking capital projects.

Capital Expenditure - An expenditure for the acquisition of or addition to a capital asset. Items acquired for less than $5,000 are not considered capital expenditures.

Capital Improvement Program (CIP) - Annual appropriations from specific funding sources shown in the budget for certain capital purposes as street improvements, building construction, and some kinds of facility maintenance. These appropriations are **supported** **Outlay -** Expenditures for the preservation, development, improvement or acquisition of lands, buildings or certain associated equipment.

Capital Outlay Fund - Funds set up to provide for normal replacement of existing capital including plant, equipment and additional capital improvements to be financed by capital reserves.

Capital Project Fund - Fund type used to account for financial resources, along with additional revenues specific to individual projects, used to fund the purchase and construction of major capital facilities, heavy equipment, personal computers and computer systems, road improvements, improvements to parks and recreation facilities, and other county facility renovations and upgrades.

Capital Replacement Items - During the budget preparation process, the various offices and departments submit to the Finance Committee for review and approval to be included in the next year's budget submit items.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Cash Flow - A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

Charges for Services - Voluntary payments that are used to finance services such as water, sewerage, transit, and recreational activities.

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

Consumer Price Index - A measure of changes in the purchasing power of a currency and the rate of inflation. The consumer price index expresses the current prices of a basket of goods and services in terms of the prices during the same period in a previous year, to show the effect of inflation on purchasing power.

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

Contractual Services - Services provided by outside vendors that have contractual agreements the Forsyth County to provide maintenance and other services.

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

Cost of Living Adjustment (COLA) - An across-the-board wage/salary increase or supplemental payment intended to bring pay in line with inflation in order to maintain real purchasing power.

County Commission - A county commission (also known as a Board of Commissioners) is a group of elected officials charged with administering the county government in some states of the United States. County commissions are usually made up of three or more individuals. Forsyth County currently has five commissioners.

Court Appointed Special Advocates (CASA) - A national association in the United States that supports and promotes court-appointed advocates for abused or neglected children in order to provide children with a safe and healthy environment in permanent homes.

Criminal Justice Coordinating Council (CJCC) - The Criminal Justice Coordinating Council (CJCC) serves as the State Administering Agency (SAA) for numerous federal grant programs and manages state grant programs funded by the Georgia General Assembly. As the SAA, CJCC applies for grants on behalf of the State of Georgia and then makes awards to sub grantees to carry out approved programs.

D

DA (District Attorney's) Drug Seizure Fund - A fund to account for confiscations by the Forsyth County District Attorney's Office.

Debt - An obligation resulting from the borrowing of money or from the purchase of goods or services over a period of time. Legal definitions of state and local government debt vary from state to state and are determined by constitutional provisions, statutes, and court decisions.

Debt Amortization - The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Debt Limit - The maximum amount of debt that can be legally incurred by the county.

Debt Service - Principal and interest payments associated with the issuance of bonds.

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

Debt Service Requirement - The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contribution which may be required to accumulate monies for the future retirement of bonds.

Deficit - The excess of expenditures over revenues during an accounting period.

Department - A major administrative unit of the county with overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Dial-A-Ride (DAR) - Dial-a-Ride provides transportation to all Forsyth County residents. The system is classified as "on call". This means that residents make appointments for rides, as there is no set route. We provide transportation for medical appointments, shopping, employment, education, personal errands, etc. Dial-a-Ride is operated by the Forsyth County Fleet Services Department. The Board of Commissioners, the Georgia Department of Transportation, and passenger fees collected provide the funding for this program.

Digest (or Tax Digest) - The tax digest is a comprehensive list of all taxable and non-taxable property in the county.

Digest Ratio - The ratio of the sales price to the appraised value of taxable property.

Direct Debt - Debt of the government reporting statistical information, in contrast to debt of other, overlapping governments.

Disbursement - Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as an expenditure.

Distinguished Budget Presentation Award Program - A voluntary program administered by the Government Finance Officers Association of the United States and Canada (GFOA) to encourage

GOVERNMENTS TO PUBLISH A BUDGET DOCUMENT THAT MEETS PROGRAM CRITERIA AS A POLICY DOCUMENT, AN OPERATIONS GUIDE, A FINANCIAL PLAN, AND A COMMUNICATIONS DEVICE.

E

ELECTION FEES - FEES LEVIED ON THE QUALIFYING CANDIDATES FOR THE COST OF THE ELECTION PROCESS.

EMERGENCY OPERATIONS CENTER (EOC) - FORSYTH'S EOC HANDLES EMERGENCIES FROM AN ON-SITE COMMAND POST, PROVIDES INTER-AGENCY COORDINATION AND EXECUTIVE DECISION MAKING FOR MANAGING DISASTER RESPONSE AND RECOVERY, AND ASSURES THAT COMMUNICATION EFFORTS ARE QUICK AND EFFECTIVE WITH RESPONDING FORCES, THE PUBLIC, AND THE MEDIA.

EMPLOYEE HEALTH BENEFITS FUND - AN INTERNAL SERVICE FUND THAT ACCOUNTS FOR ITEMS SUCH AS HEALTH, DENTAL, LONG-TERM AND SHORT-TERM DISABILITY AND LIFE INSURANCE FOR THE EMPLOYEES OF FORSYTH COUNTY.

ENCUMBRANCE - COMMITMENTS FOR UNPERFORMED CONTRACTS OF GOODS AND SERVICES.
ENTERPRISE FUND - PROPRIETARY FUND TYPE USED TO REPORT AN ACTIVITY FOR WHICH A FEE IS CHARGED TO EXTERNAL USERS FOR GOODS OR SERVICES.

EXCISE TAX - A LEVY ON A SPECIFIC TYPE OF TRANSACTION AT A RATE SPECIFIC TO THAT TRANSACTION. ALSO KNOWN AS A SELECTIVE SALES TAX, THESE TAXES ARE SEPARATE FROM GENERAL SALES TAX AND USUALLY ARE BASED ON A SEPARATE STATUTORY AUTHORITY. ONE EXAMPLE IS HOTEL/MOTEL TAX.

EXPENDITURE - DECREASE IN NET FINANCIAL RESOURCES IN A GOVERNMENTAL FUND. EXAMPLES INCLUDE THE COST OF GOODS OR SERVICES RECEIVED.

EXPENSE - OUTFLOWS OR OTHER USES OF ASSETS OR INCURRENCES OF LIABILITIES IN A PROPRIETARY FUND FROM DELIVERING OR PRODUCING GOODS, RENDERING SERVICES, OR CARRYING OUT OTHER ACTIVITIES THAT CONSTITUTE THE ENTITY'S ONGOING MAJOR OR CENTRAL OPERATIONS.

F

FAIR LABOR STANDARDS ACT (FLSA) - A FEDERAL ACT WHICH SETS THE MINIMUM WAGE, OVERTIME PAY, EQUAL PAY, RECORD KEEPING, AND CHILD LABOR STANDARDS FOR EMPLOYEES WHO ARE COVERED BY THE ACT AND ARE NOT EXEMPT FROM SPECIFIC PROVISIONS.

FAIR MARKET VALUE (FMV) - PRICE A GIVEN PROPERTY OR ASSET WOULD SELL FOR IN THE MARKETPLACE.

FEE - A CHARGE IMPOSED BECAUSE OF A PUBLIC NEED TO REGULATE ACTIVITIES RELATED TO HEALTH, SAFETY, OR OTHER PROTECTIVE PURPOSES. FEES RESULT IN THE PURCHASE OF A PRIVILEGE OR AUTHORIZATION AND ARE APPLIED TO SUCH ACTIVITIES AS RESTAURANT INSPECTIONS, LANDFILL USE, BUILDING PERMITS, AND MARRIAGE LICENSES.

FIDUCIARY FUND - A FUND CATEGORY USED TO ACCOUNT FOR ACTIVITIES IN WHICH THE GOVERNMENT IS ACTING AS AN AGENT (COLLECTING FUNDS BELONGING TO ANOTHER AGENCY) OR TRUSTEE (MANAGING PENSION PLANS FOR EMPLOYEES OR HOLDING GIFTS/ENDOWMENTS).

Finance Committee - A committee established by the Board of Commissioners (BOC) comprised of three (3) Commissioners, the County Manager and the Chief Financial Officer.

Financial Policy - Policies related to the regulation, supervision, and oversight of the financial and payment systems of the county with the view to promoting financial stability, market efficiency, and client-asset and consumer protection.

Fines & Forfeitures - Revenue received from bond forfeitures and authorized fines such as library and parking violation fines.

Fire Millage Rate - Part of the county's total millage rate that funds the operations of the Fire Department.

Fire Special Revenue Fund - Accounts for the cost of operation of the county Fire Department.

Fiscal Policy - Guidelines that provide a framework as to how the financial responsibilities associated to the operation of the county are to be carried out.

Fiscal Year - A twelve-month period for which an organization, such as a government or corporation, plans the use of its funds. In the case of Forsyth County, the fiscal year starts January 1 and continues through December 31.

Fixed Assets - Assets, which are intended to be held or used for a long term, such as land, buildings, improvements, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets.

Fleet Maintenance Fun - An internal service fund to finance the maintenance and operation of equipment used by Roads and Bridges Department as well as the various county departments and offices.

Franchise Taxes - Taxes levied for the privilege granted by Forsyth County permitting the continuing use of public property, such as county roads.

Fringe Benefits - Payments made by the county to cover pensions, health insurance, life insurance Medicare tax, workers' compensation and other benefits to county employees.

Full-time Equivalent (FTE) - A term that expresses the amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,080 hours in a year (or 2,088 in a leap year). A position that has been budgeted to work half time for a full year, or full-time for only six months is .50 FTE.

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

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

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

General Obligation Bond (GO Bond) - Bonds that are secured by the full faith and credit of the issuing body and generally are considered payable from taxes and other general revenues.

General Operating Budget - A financial plan for a defined period of time which involves projecting revenue and expenses for a single fiscal year to accomplish the county's immediate mission agenda.The operating budget is used to keep track of maintenance operations, salaries, and interest payments.

Generally Accepted Accounting Principles (GAAP) - Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Geographic Information System (GIS) - Any system that captures, stores, analyzes, manages, and presents data that are linked to location(s). GIS merges cartography, statistical analysis, and database technology and may be used in archaeology, geography, cartography, remote sensing, land surveying, public utility management, natural resource management, precision agriculture, photogrammetry, urban planning, emergency management, landscape architecture, navigation, aerial video, and localized search engines.

Georgia Child Fatality Death Review Committee - Georgia's Child Fatality Review Program (GCFR) was established in 1990 by statute and is currently administered out of the Georgia Bureau of Investigation. Local committees review all injury, sleep-related, and unexpected/suspicious deaths to children who are less than 18 years old.

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

Georgia Soil and Water Conservation Commission - Agency that provides soil and water resource information; education; technical, financial and planning assistance; and program oversight to locally led soil and water conservation districts, landowners/users, and local, state, and federal governments to maintain, conserve, and wisely use the soil and water resources for all Georgians.

Ghost Out - The Ghost Out Program is held annually at various Forsyth County high schools to educate teenagers about the dangers of drinking and driving during the prom season. This is a live reenactment sponsored by the Forsyth County Sheriff's Office and the Forsyth County Coroner and Medical Examiner's Office.

Goal - AA statement of anticipated achievement, usually time-limited and quantifiable. Within the goal, specific statements with regard to targets and/or standards often are included, e.g., *"To reduce the average full-time vacancy rate to 5 percent."*

Government Finance Officers Association (GFOA) - A professional association of state, provincial, and local government finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB) - This refers to the Governmental Accounting Standards Board, which is currently the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States. It is a private, non-governmental organization. The GASB has issued statements, interpretations, technical bulletins, and concept statements defining GAAP for state and local governments since 1984.

Governmental Funds - A term used in government accounting to apply to all funds except for the profit and loss funds (e.g., enterprise fund, internal service fund, and trust and agency fund). Examples of government funds are the general fund, special assessment fund, and capital projects fund. Governmental funds use the modified accrual accounting method.

Grand Jury- A jury of 12 to 23 persons convened in a private session to evaluate accusations against persons charged with a crime and to determine whether the evidence warrants a bill of indictment.

Grant - A payment from one level of government to another or from a private organization to a government. Grants are made for specified purposes and must be spent only for that purpose.

Grant Fund - A special revenue fund to account for various grants provided to the county from state and federal agencies for specific purposes.

Green School Recognition Program - A program that is a project of Keep Forsyth County Beautiful (KFCB) designed to enhance environmental education and stewardship in schools by offering incentives for helping further the KFCB mission school wide.

Gross Domestic Product - A monetary value of the market value of all the finished goods and services produced within a country's borders in a specific period (quarterly or yearly).

H

Hazardous Material (HazMat) - Refers to the Fire Department's specially equipped and trained hazardous material emergency containment and cleanup crew.

Highway Enforcement of Aggressive Traffic (HEAT) Unit - A Special Operations Division unit of the Forsyth County Sheriff's Office that works to combat impaired driving, seatbelt violators, speeding violators and aggressive drivers.

Homestead Exemption - A tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of qualifying residential property.

Hotel/Motel Tax Fund - A special revenue fund to finance tourism and marketing programs within the county.

I

Impact fee - A fee that is imposed by a local government on a new or proposed development project to pay for all or a portion of the costs of providing public services to the new development.

Impact fee Fund - A special revenue fund to account for monies collected from new development based on that development's fair share of the cost to provide additional facilities in the following categories – public roads, libraries, public safety, fire protection, and parks.

Indirect Costs - The allocation of administrative support departments' costs to the departments that they support. The allocation based on a countywide cost allocation plan prepared following federal guidelines.

Information Systems and Technology (IS&T) - An internal services department within the county government that contributes to efficiency and productivity while using modern information technologies to improve residents' access to government information and services.

Infrastructure - Public domain fixed – assets, including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other similar items that have value only to the users.

Intangible Property - A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfer - Contributions and operating transfers made between funds.

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

Interest Income - Revenue earned for the use/detention of money i.e.: Accounts Receivable for paving assessment, investment in Savings Accounts, Treasury Bills, Repurchase Agreements and Certificates of Deposit.

Internal Control - Plan of organization for financial operations that ensures responsible accounting for all functions.

Internal Service Charges - Charges from a department that provides goods or services to the various other departments within the county. Examples would be Fleet Maintenance, Information Systems and Technology, Risk Management and Workers' Compensation.

Internal Service Fund - A type of Proprietary Fund used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

International Code Council - A member-focused association dedicated to helping the building safety community and construction industry provide safe, sustainable and affordable

CONSTRUCTION THROUGH THE DEVELOPMENT OF CODES AND STANDARDS USED IN THE DESIGN, BUILD AND COMPLIANCE PROCESS.

INVENTORY - A COMPLETE LISTING MADE EACH YEAR OF MERCHANDISE OR STOCK ON HAND, WORK IN PROGRESS, RAW MATERIALS, FINISHED GOODS ON HAND, ETC.

INVESTMENT - COMMITMENT OF FUNDS IN ORDER TO GAIN INTEREST OR PROFIT. ALL INVESTMENTS MADE BY THE COUNTY ARE SECURED BY THE FULL FAITH AND CREDIT OF THE U.S. GOVERNMENT.

INVESTMENT INSTRUMENT - THE SPECIFIC TYPE OF SECURITY THAT A GOVERNMENT HOLDS.

J

JAIL FUND - A SPECIAL REVENUE FUND TO FINANCE THE MAINTENANCE OF THE FORSYTH COUNTY JAIL.

K

KEEP FORSYTH BEAUTIFUL, INC. - AN AFFILIATE OF KEEP AMERICA BEAUTIFUL, THIS IS A COMMISSION THAT ASSISTS FORSYTH COUNTY WITH ESTABLISHING, PROMOTING AND MAINTAINING COUNTYWIDE POLICES RELATED TO IMPROVING THE COUNTY'S ENVIRONMENTAL AND WASTE MANAGEMENT EFFORTS.

L

LAW LIBRARY FUND - A SPECIAL REVENUE FUND TO ASSIST IN FINANCING THE COUNTY LAW LIBRARY.

LEASE PURCHASE - METHOD OF ACQUIRING HIGH-COST EQUIPMENT OR PROPERTY AND SPREADING PAYMENTS OVER A SPECIFIED PERIOD OF TIME.

LEVY - A TAX, FEE, OR FINE. SEE TAX LEVY.

LIABILITY - DEBT OR LEGAL OBLIGATION ARISING OUT OF PAST TRANSACTIONS WHICH EVENTUALLY NEEDS TO BE LIQUIDATED; AN EXAMPLE WOULD BE THE PENSION PLAN.

LICENSES & PERMITS - FEES COLLECTED FOR THE ISSUANCE OF LICENSES AND PERMITS SUCH AS BUSINESS LICENSES, BUILDING AND SIGH PERMITS.

LINE ITEM BUDGET - LISTING OF EACH CATEGORY OF EXPENDITURES AND REVENUES BY FUND, AGENCY, AND DIVISION.

LIVABLE CENTERS INITIATIVE (LCI) PLAN - A GRANT PROGRAM THAT INCENTIVIZES LOCAL JURISDICTIONS TO RE-ENVISION THEIR COMMUNITIES AS VIBRANT, WALKABLE PLACES THAT OFFER INCREASED MOBILITY OPTIONS, ENCOURAGE HEALTHY LIFESTYLES AND PROVIDE IMPROVED ACCESS TO JOBS AND SERVICES.

LIQUIDITY (OF INVESTMENT) - ABILITY TO CONVERT INVESTMENTS TO CASH PROMPTLY WITHOUT PENALTY.

Local Option Sales Tax (LOST) - A special-purpose tax implemented and levied at the city or county level. A local option sales tax is often used as a means of raising funds for specific local or area projects, such as improving area streets and roads, or refurbishing a community's downtown area.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

M

Maintenance and Operations (M&O) Rate - A portion of the county's total tax rate for operating expenses minus the amount spent to retire principal and interest on bonded indebtedness.

Major Fund - Funds whose revenues, expenditures, assets, or liabilities are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds for the same item.

Mandate - An order by the state to fulfill their instructions. An example would be how the state determines salaries of judges. The county is obligated to fulfill the state's mandates.

Medicolegal Death Investigation Course - The investigation into the manner and causes of death. Training for those who are involved with the investigation of violent, suspicious or unexpected deaths that fall under the jurisdiction of the Forsyth County Coroner and Medical Examiner's Office and the Forsyth County Sheriff's Office.

Mental Health (CARE) Court Fund - A special revenue fund that accounts for the activities of the Forsyth County Mental Health (CARE – Change, Assist, Restore and Enlighten) Court.

Mill- Ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Millage Rate -The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property.

Miscellaneous Revenue - All revenue received not otherwise classified into a line item.

Mission Statement- A general statement of purpose. A mission provides a framework within which an organization or department within an organization department operates, reflecting realistic constraints. A mission statement speaks generally toward end results rather than specific actions, e.g., *"The mission of the Forsyth County's Tax Assessor's Office is to produce an annual tax digest that conforms to the requirements of Georgia Law and the Rules and Regulations of the Department of Revenue. The Board of Assessors is responsible for discovering and determining what real and personal property is subject to taxation in Forsyth County, estimating the fair market value of said property and the administration of the various types of homestead and all other property tax exemptions."*

Modified Accrual Basis - Under this basis of accounting, revenues are recognized when they become both measurable and available. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

Motor Vehicle Tax - Taxes levied on vehicles designed primarily for the use upon public roads.

Multi-Year Funds - Funds that maintain prior year appropriations and actual revenues and expenditures in addition to current fiscal year information. Multi-year funds are used for federal/state grant programs and most major capital projects/programs where financial information specific to a particular program or project is normally spread over two or more years. In these funds, once revenues and expenditures have been appropriated, they do not lapse at the end of the fiscal year. Therefore, it is not necessary to re-appropriate remaining balances at the start of each year.

Munis - The name of the financial computer software program used by the county.

N

Net Assets - Excess of the total assets of a business minus its total liabilities.

Net Position - The residual of all other financial statement elements presented in a statement of financial position. It is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

New Budget Items - During the budget preparation process, requests for items to be included in the next year's budget are submitted by the various county departments and offices. The Finance Committee will review these requests and advise as to whether the request will be included in the next year's budget.

Non-Recurring Item - An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

O

Official Code of Georgia Annotated (O.C.G.A.) - The compendium of all laws in the U.S. state of Georgia.

Opened Records Act - A legislative act, which authorizes public access to certain records, classified as public information.

Operating Budget - The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services, and capital outlays.

Operating Expenditures/Expenses - Outflows of resources for daily operations that provide basic government services such as personnel, supplies, and contracted services. Operating expenditures exclude capital costs and their financing uses. Expenditures are reported within governmental fund types, and expenses are reported within proprietary fund types.

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

Operating Revenues - Revenues from regular taxes, fees, fines, permits, charges for service, and similar sources. Operating revenues exclude proceeds from long-term debt instruments used to finance capital projects and other financial sources.

Operations - A category of recurring expenses, other than salaries and equipment costs, that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out the department's goals. Typical line items under this category are office supplies, printing, postage, and utilities.

Opportunity Zone - The incentive, which is available for new or existing businesses that create two or more jobs, is a Job Tax Credit, which is taken against the business's Georgia income tax liability and payroll withholding tax. The credit is available for areas designated by the Georgia Department of Community Affairs as an "Opportunity Zone".

Ordinance - A rule or law enacted by local government.

Other Financing Sources - Monies transferred-in from other funds.

Other Financing Uses - Monies transferred-out to other funds.

Other Post-Employment Benefits (OPEB) - Non-pension benefits provided to employees after employment ends that often includes health insurance coverage for retirees and their families, dental insurance, life insurance, and term care coverage.

Other Taxes - Taxes collected as authorized by Georgia law or county ordinance such as sales tax, beer tax, and hotel-motel tax.

P

Parks and Recreation Fund - A fund to finance the day-to-day operations of the Forsyth County Parks and Recreation Department.

Part-time Equivalent (PTE) - A term that expresses the amount of time a position has been budgeted for in terms of the amount of time, a part-time employee normally works in a year. Most part-time employees (0.50 PTE) are paid for up to 1,560 hours in a year. A position that has been budgeted to work half time for a full year, or full-time for only six months is .50 FTE.

Penalties & Interest - Fees collected for violations or delinquent payments.

Pension Plan - Retirement plan offered by the employer in which all assets accumulated for the payment of benefits may legally be used to pay benefits to any of the plan members or beneficiaries, as defined by the terms of the plan.

Performance Measures - The systematic tracking, analysis, and reporting of the speed, accuracy, and efficiency of a department's delivery of service to its customers; the process for determining how a program is accomplishing its mission.

Personal Per Capita Income - The total income of all persons living in a community divided by the population of that community.

Personal Property - Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

Personal Services - A category of expenditures that primarily covers salaries, overtime, and fringe benefit costs.

Position - A group of duties and responsibilities, as prescribed by an office or agency, to be performed by a person on a full-time or part-time basis. The status of a position is not to be confused with the status of the employee. For the purpose of the county's budget, an established position is a position that has been classified and assigned a pay grade. An authorized position has been approved by the Board of Commissioners and is shown as a single, not a partial, position.

Position Control Report - This refers to the creation, maintenance, and monitoring of positions and their budgets.

Preliminary Budget - The County Manager submits a preliminary budget to the Board of County Commissioners for the upcoming fiscal year. After receipt of the preliminary budget, the first action by the Board of Commissioners (BOC) is to authorize the advertisement of the proposed tax and levy rates. Once the proposed rate is advertised, the BOC can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The BOC holds public hearings on the preliminary budget and the proposed tax and levy rates to collect public comment.

Pro Se Litigant - Pro se is a Latin phrase meaning "for oneself" or "on one's own behalf." Means advocating on one's own behalf before a court, rather than represented by a lawyer.

Procurement - The process of buying goods or services.

Professional Services - Expenditures incurred by the county to obtain the services of recognized licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc. These accounts are not used for fee payments.

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

Project - A specifically defined undertaking or action with target start and end dates.

Property Fund - Sometimes referred to as income determination or commercial-type funds, the classification is used to account for a government's ongoing organizations and activities that are similar to those often in the private sector.

Property Tax - Tax based on the assessed value of a property, either real estate or personal. The tax liability falls on the owner of record as of the appraisal date.

Property Tax Rate - A property tax or millage rate is an ad valorem tax on the value of a property, usually levied on real estate. The governing authority of the jurisdiction in which the property is located levies the tax. This can be a national government, a federated state, a county or geographical region or a municipality.

Proposed Budget - The County Manager submits a proposed budget to the Board of County Commissioners (BOC) in October for the upcoming fiscal year. Public notice is given and the BOC holds public hearings on the proposed budget to collect public comment.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Utilities - Tax levied on the property of the public utilities based on the values given ty the tax assessor's office.

Public Utilities Services - Cost of electricity, natural gas, water and sewer, and commination services purchased for county buildings and facilities.

R

Real Property - Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Recreation Fee - Charges for current services by the Parks and Recreation Department.

Request for Proposal (RFP) - A solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset to potential suppliers to submit business proposals.

Request for Qualification (RFQ) - An RFQ requests that a firm submit a response in a standard format to provide uniform information about the experience and qualifications of the firm to perform a type of service.

Reserve - The portion of Fund Balance/Working Capital that is intended to provide stability and respond to unanticipated, nonrecurring needs. The reserve level is established by county policy.

Reserve and Contingency - Funding set aside for future appropriations of an unforeseen nature. Transfers from contingency accounts require specific Board of Commissioners' approval.

Resolution - Proposition put before a meeting of the county Board of Commissioners for discussion, approval or adoption.

Restitution - An act to make good or give an equivalent for any loss, damage, or injury.

Revenue - Additions to assets that do not include any liability, represent the recovery of expenditure, represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets, or represent contribution of fund capital in Enterprise Funds.

Revenue Bond - Municipal bonds that finance income-producing projects and are secured by a specified revenue source. Typically, revenue bonds can be issued by any government agency or fund that is managed in the manner of a business, such as entities having both operating revenues and expenses.

Revenue Projection - Formal estimate of revenue to be earned from a specific source for some future period, typically future fiscal year(s).

Right-Of-Way - The legal right, established by usage or grant, to pass along a specific route through grounds or property belonging to another.

Roll-Back Rate - The roll-back rate (colloquially referred to as the rolled-back rate) is a term that applies to the property tax rate as it changes year over year, in relation to property values. If the county adopts the roll-back rate, taxes do not increase, even if the rate itself increases. The roll-back rate calculates taxable property values in relation to the total revenue the taxes generate for the county. If the tax rate generates the same total revenue one year as it did in the previous year, then the rolled-back rate has been applied. When property values rise, property taxes generate more revenue. For the total revenue generated to stay the same, the tax rate must decrease.

S

Sales Tax - Tax levied on a broad range of goods and services at the point of sale. It is specified as a percentage of the transaction price. The vendor collects and reports the tax on behalf of the taxing jurisdiction.

Self-Contained Breathing Apparatus (SCBA) - A device worn by firefighters and others to provide breathable air in an "immediately dangerous to life or health" atmosphere.

Senior Services Fund - A special revenue fund to finance the operations of the various county Senior Centers.

Sheriff Drug Seizure Fund - A fund to account for confiscated cash seizures by Forsyth County Law Enforcement from drug related crimes.

Sign Ordinance - A local law that regulates all types of signage.

Social Services Committee - A five-member committee that includes the County Budget Manager, two Commissioners, and two members-at-large. Applications for funding requests are sent to various agencies in the County and placed on the County's website.

Solid Waste Disposal Facility Enterprise Fund - Accounts for the activities of the County's solid waste disposal and recycling programs.

Special Assessment - Levy on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other benefit-based levies in that the maximum assessment is the increase in property value created by the improvements, regardless of the extent to which the beneficiaries use the facility. Historically, special assessments have been used for street improvements, curbs, sidewalks, and streetlights.

Special Purpose Local Option Sales Tax (SPLOST) - A financing method for funding capital outlay projects in the State of Georgia. It is an optional one (1) percent sales tax approved by voters and levied by the County for funding the building of parks, roads, and other public facilities.

Special Revenue Fund - Governmental fund type used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. These funds account for the revenues and expenditures related to the E-911 system, tourism, and other special revenues.

Standard and Poor's (S&P) - One of the three major bond rating agencies that rate and evaluate the credit quality of bond issuers with respect to a particular debt obligation.

Sustainability - The ability to maintain economic, environmental, or social responsibility over the long-term. Sustainability influences the work of community and economic development.

T

Tangible Property - Category of personal property that has physical form and substance; examples are furniture, equipment, and inventory.

Tax Base - Objects to which tax is applied; state law or local ordinances define what makes up the tax base and determine what objects, if any, are exempted from taxation.

Tax Digest - The basis on which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. The tax digest usually lists an identifier for each taxable parcel in the jurisdiction, the name of the owner record, the address of the parcel or the owner, the assessed value of

THE LAND, THE ASSESSED VALUE OF THE IMPROVEMENTS, APPLICABLE EXEMPTION CODES IF ANY, AND THE TOTAL ASSESSED VALUE.

TAX EXEMPTION - EXCLUSION FROM THE TAX BASE OF CERTAIN TYPES OF TRANSACTIONS OR OBJECTS.

TAX LEVY - TOTAL AMOUNT OF REVENUE EXPECTED FROM TAX, DETERMINED BY MULTIPLYING THE TAX RATE BY TAX BASE.

TAX RATE - THE AMOUNT OF TAX STATED IN TERMS OF A UNIT OF THE TAX DIGEST.

TAX-RELATED FUND - A FUND THAT DERIVES ITS REVENUE PRIMARILY FROM PROPERTY TAXES.

TAXABLE PROPERTY - TAXABLE PROPERTY IS RESIDENTIAL PROPERTY AND TANGIBLE MOVABLE ASSETS, SUCH AS CARS, TRUCKS AND MOBILE HOMES.

TAXES - COMPULSORY CHARGES LEVIED BY A GOVERNMENT FOR THE PURPOSE OF FINANCING SERVICES PERFORMED FOR THE COMMON BENEFIT. THIS TERM DOES NOT INCLUDE SPECIFIC CHARGES MADE AGAINST PARTICULAR PERSONS OR PROPERTY FOR ASSESSMENTS. NEITHER DOES THE TERM INCLUDE CHARGES FOR SERVICES RENDERED ONLY TO THOSE WHO PAY, FOR EXAMPLE, SEWER SERVICE CHARGES.

TAXPAYER - AN INDIVIDUAL OR ENTITY THAT IS OBLIGATED TO MAKE PAYMENTS TO MUNICIPAL OR GOVERNMENT TAXATION AGENCIES. THE TERM TAXPAYER GENERALLY DESCRIBES ONE WHO PAYS TAXES.

TITLE AD VALOREM TAX (TAVT) - A ONE-TIME TITLE FEE/TAX PAID AT THE TIME A MOTOR VEHICLE TITLE IS TRANSFERRED, BASED ON THE FAIR MARKET VALUE OF THE VEHICLE. TAVT REPLACES SALES, USE TAX, AND THE ANNUAL AD VALOREM TAX (THE BIRTHDAY TAX"). TAVT IS MANDATORY FOR MOTOR VEHICLES PURCHASED ON OR AFTER MARCH 1, 2013 AND TITLED IN GEORGIA.

U

UNASSIGNED FUND BALANCE - THE DIFFERENCE BETWEEN TOTAL FUND BALANCE IN A GOVERNMENTAL FUND AND ITS NON-SPENDABLE, RESTRICTED, COMMITTED, AND ASSIGNED COMPONENTS.

UNENCUMBERED APPROPRIATION - THE PORTION OF AN APPROPRIATION NOT YET EXPENDED OR ENCUMBERED.

UNIT COST - THE COST REQUIRED TO PRODUCE A SPECIFIC PRODUCT OR UNIT OF SERVICE; AN EXAMPLE WOULD BE COST TO PURIFY ONE THOUSAND GALLONS OF WATER.

USER FEE - A CHARGE FOR EXPENSES INCURRED WHEN SERVICES ARE PROVIDED TO AN INDIVIDUAL OR GROUPS AND NOT THE COMMUNITY AT LARGE. THE KEY TO EFFECTIVE USE OF USER FEES IS BEING ABLE TO IDENTIFY SPECIFIC BENEFICIARIES OF SERVICES AND THEN DETERMINE THE FULL COST OF THE SERVICE THEY ARE CONSUMING OR USING. ALSO, SEE "FEE."

V

Vacancy Savings - Savings generated by not filling vacant positions, by not filling newly authorized positions or by filling a vacant position at a lower grade or step.

Values - The guiding principles that define an organization's internal conduct as well as its relationships with external customers and stakeholders.

Victim Advocates - Professionals trained to support victims of crime. Advocates offer victims information, emotional support, and help finding resources and filling out paperwork as well as sometimes attending court with the victims.

Victim Witness Assistance Program (VWAP) - A county program that provides crime victims and witnesses with information, services, and support during a prosecution to help them cope with problems encountered as a result of the crime, better understand how the criminal justice system works, and be informed about case status.

Vision - A set of ideas that describe an organization's aspirations. A vision statement should provide organizational direction and be used as a guide for current and future courses of action.

W

Water and Sewerage Authority Enterprise Fund - Accounts for the activities of the county's water and sewerage system.

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

Working Capital - An accounting term defined as current assets less current liabilities in a proprietary fund. Working capital is used to express the reserves available in proprietary funds for use.

Working Capital Reserve - The difference between budgeted revenues and budgeted appropriations when revenues exceed appropriations. Used to balance appropriations to revenues.

Z

zero-Based Budgeting - A budget approach that requires each department to submit a budget request and justify all expenditures rather than justifying only the expenditures with proposed changes from the prior year budget.