

FORSYTH COUNTY, GEORGIA GOVERNMENT

2020

Annual Operating & Capital Budget







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Forsyth County
Georgia**

For the Fiscal Year Beginning

January 1, 2019

A black and white photograph of a handwritten signature in cursive script, reading "Christopher P. Morill". The signature is written on a light-colored, slightly textured background.

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, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Photo:
Forsyth County
Administration Building



Prepared by the Forsyth County Finance Department
110 E. Main Street, Suite 255
Cumming, Georgia 30040
For the year ending December 31, 2020

FORSYTH COUNTY, GEORGIA GOVERNMENT



Annual Budget Fiscal Year 2020

Board of Commissioners

Molly Cooper, Secretary, District 1 Commissioner
Dennis T. Brown, Member, 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
Pat Carson, Personnel Services Director

THE 2020 BUDGET AWARD BOOK WAS JOINTLY PREPARED BY THE FORSYTH COUNTY
FINANCE AND COMMUNICATIONS DEPARTMENTS.

Table of Contents

County Manager's Budget Message	8	Section Three - Budget Detail	104
County Mission & Vision Statement	11	General Fund Revenue and Expenditures	105
Officials of Forsyth County	12	<i>General Government</i>	106
Organizational Chart	13	Administration	107
Section One - General Information	15	Board of Commissioners	108
Transmittal Letter	16	Communications	109
Strategic Priorities	27	Finance	110
Forsyth County Highlights	34	GIS	111
Geographic Characteristics	38	IS&T	112
Existing Land Use/Future Land Use	39	Office Services	113
Natural and Cultural Resources	42	Payroll	114
Parks and Recreational Facilities	43	Personnel Services	115
Demographic and Economic Statistics	45	Procurement	116
Taxes in Forsyth	49	Public Facilities	117
Principal Property Taxpayers	51	Rural Development	118
Financial Policies and Procedures	52	Surplus Property Sales	119
Department/Fund Relationship	56	Tax Assessor	120
Fund Structure	60	Tax Commissioner	121
Annual Budget Cycle Process	61	Training & Development	122
Budget Policies and Procedures	62	Voter Registrations & Elections	123
Budget Calendar	63	<i>Judicial Services</i>	124
Budget Workflow Chart	67	Accountability Court	125
Budget Resolution	68	Board of Equalization	126
Requirements and Deadlines	70	Clerk of Courts	127
Section Two - Financial Summaries	72	Court Administration	128
Budget at a Glance	73	District Attorney	129
Adopted Budget Summary	82	Indigent Defense	130
All Funds Summary	87	Juvenile Court	131
Debt Service	88	Magistrate Court	132
Capital Project Funds	92	Pre-trial Services	133
Fund Balance Summaries	93	Probate Court	134
Three Year Consolidated Financial Schedules	96	State Court Judge	135
Five Year Budget Projections	102	State Court Solicitor	136
		Superior Court	137

Table of Contents

<i>Public Safety</i>	138	Special Revenue Funds	179
Ambulance Services	139	Law Library	180
Coroner's Office	140	DA Drug Seizure	181
E911/Radio System	141	Sheriff Drug Seizure	182
Emergency Management Agency	142	D.A.T.E	183
Sheriff's Office	143	E911	184
<i>Public Health and Welfare</i>	144	Jail Fund	185
Animal Services	145	Victim Witness Assistance Program	186
Animal Shelter	146	Juvenile Court Supervision	187
Community Services	147	Engineering	188
Mental Health Administration	148	Grant Fund	193
Non-Profit Funding	149	Fire Department	194
Public Health Administration	150	Hotel/Motel Tax	196
Public Transportation	151	Capital Outlay Fund	197
Public Welfare	152	Debt Service Fund	198
Senior Services	153	Enterprise Funds	199
<i>Culture and Recreation</i>	155	Water & Sewer	200
Extension Services	156	Recycling & Solid Waste	202
Library	157	Internal Service Funds	203
Parks and Recreation	158	Risk Management	204
<i>Housing and Development</i>	165	Employee Health Benefits	205
Code Compliance	166	Workers' Compensation	206
Economic Development	167	Fleet Maintenance	207
Natural Resources & Conservation	168	Section Four - Supplemental	208
Planning & Community Development	169	Forsyth County Contact List	209
<i>Other Financing</i>	175	Position Schedule (Full Time Employees)	211
Contingency	176	Grant Policies and Procedures	215
General Fund Non-Department	177	Grant Revenues	222
Retiree Benefits	178	Acronyms	223
		Budget Glossary and Terms	225

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 2020. This budget reflects all funds that constitute the budget adopted by the Board of Commissioners for the fiscal year beginning January 1, 2020 through December 31, 2020. The total annual budget is \$373.7 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 the lowest tax rate within the largest counties in Georgia due, in part, to a healthy tax digest (tax base). This year, the Board of Commissions reduced debt millage while increasing our two operating millage rates by an offsetting amount. The trade-off allows better sustainability of County operations. New infrastructure, regardless of the source of funding, requires ongoing operating dollars for operation and maintenance that largely fall into the General Fund, the Fire Department Fund, or the Water and Sewer Fund.

The first two are heavily dependent on property tax revenue. At the same time, the County experienced a 7 percent increase in the tax base due to reassessments and new construction. Our Water and Sewer Fund benefits from rates updated for the first time in years in 2018, and their annual indexing beginning in 2020 allows us to better sustain operations.

Our organization has the financial strength to control its own destiny – a community willing to vote every few years to continue a special purpose local option sales tax (SPLOST) that has been in place since the 1980's to fund infrastructure – most recently, SPLOST VIII approved in November 2018 and effective in 2019. Fiscal year 2020 will reflect the first full year of collections. Our County has been part of a select group of issuers with AAA/Aaa bond ratings from S&P and Moody's that has allowed us to issue debt at the lowest interest rates. We reconfirmed those ratings twice in 2019 with a stable outlook in each case – first, for SPLOST bonds using a competitive sale method for the first time that achieved a "true interest cost" of 0.95%, and late in the year through a more complicated sale of utility bonds.

I identified in last year's budget message my intent to achieve within two years a AAA from the third bond rating agency. We achieved that in November, when Fitch Ratings rated us for the first time, for the water and sewer bond issue. As a result, we joined an elite group of state and local governments with AAA/AAA/Aaa ratings.

In strengthening our financial management practices, we updated and expanded our debt policy, created a multi-year forecast to confirm the sustainability of our finances, developed a multi-year CIP to replace individual capital plans for different functional areas, and identified strategic priorities (discussed in a later section).

We implemented a salary study mid-year in FY 19, knowing that the full, annualized cost would impact FY 20. Splitting the increasing cost between two fiscal years allowed us to implement a pay plan that prevented pay compression – existing employees already in their new pay ranges moved within the new pay ranges – but also to set our pay plan at the 65th percentile so that we are a preferred employer in the Atlanta metropolitan area.

County Manager's Budget Message Continued

We opened a health and wellness center for employees and their covered dependents as a means of both improving our health and controlling our costs. While budgeted in 2019, the 2020 budget year will be the first to reflect the annualized expenditure of funds. We expect that investment to pay off with a net reduction in costs to our self-insured employee health care program by at least the third year of operation.

Thanks to all who participated in the crafting of this 2020 budget and who will join us in the journey to that next level.



Eric R. Johnson
County Manager



Photo: Board of Commissioners Room



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.



Officials of Forsyth County



MOLLY COOPER
Secretary • District 1



DENNIS T. BROWN
Member • District 2



TODD LEVENT
Member • District 3



CINDY JONES MILLS
Vice Chariman • District 4



LAURA SEMANSON
Chariman • District 5

2020 Board of Commissioners



Eric Johnson
County Manager

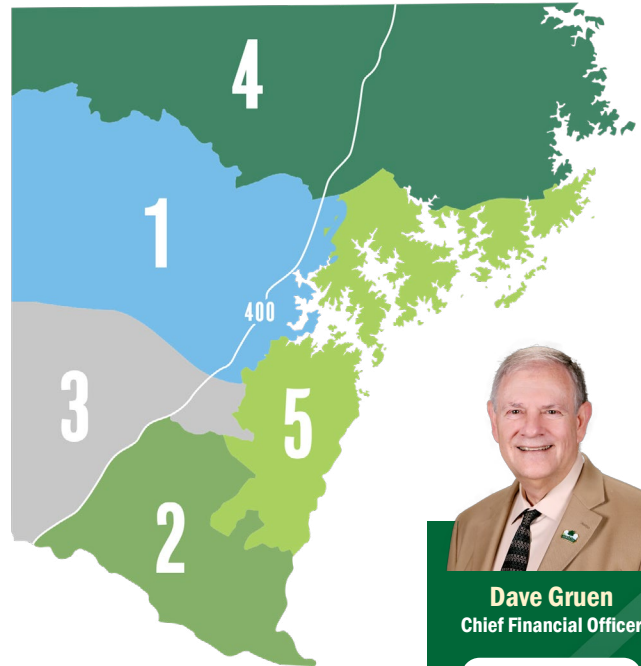


Tim Merritt
Deputy County Manager

Administration

County Department Heads

Cynthia Iacopella Animal Shelter
Mary Kirkpatrick Board of Assessors
Steve Zaring Code Enforcement
Karen Shields Communications
Chris Grimes 911 Center/EMA
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
Mandi Smith Voter Registrations & Elections
Tim Perkins Water & Sewer
Amy Konrath Business Licensing



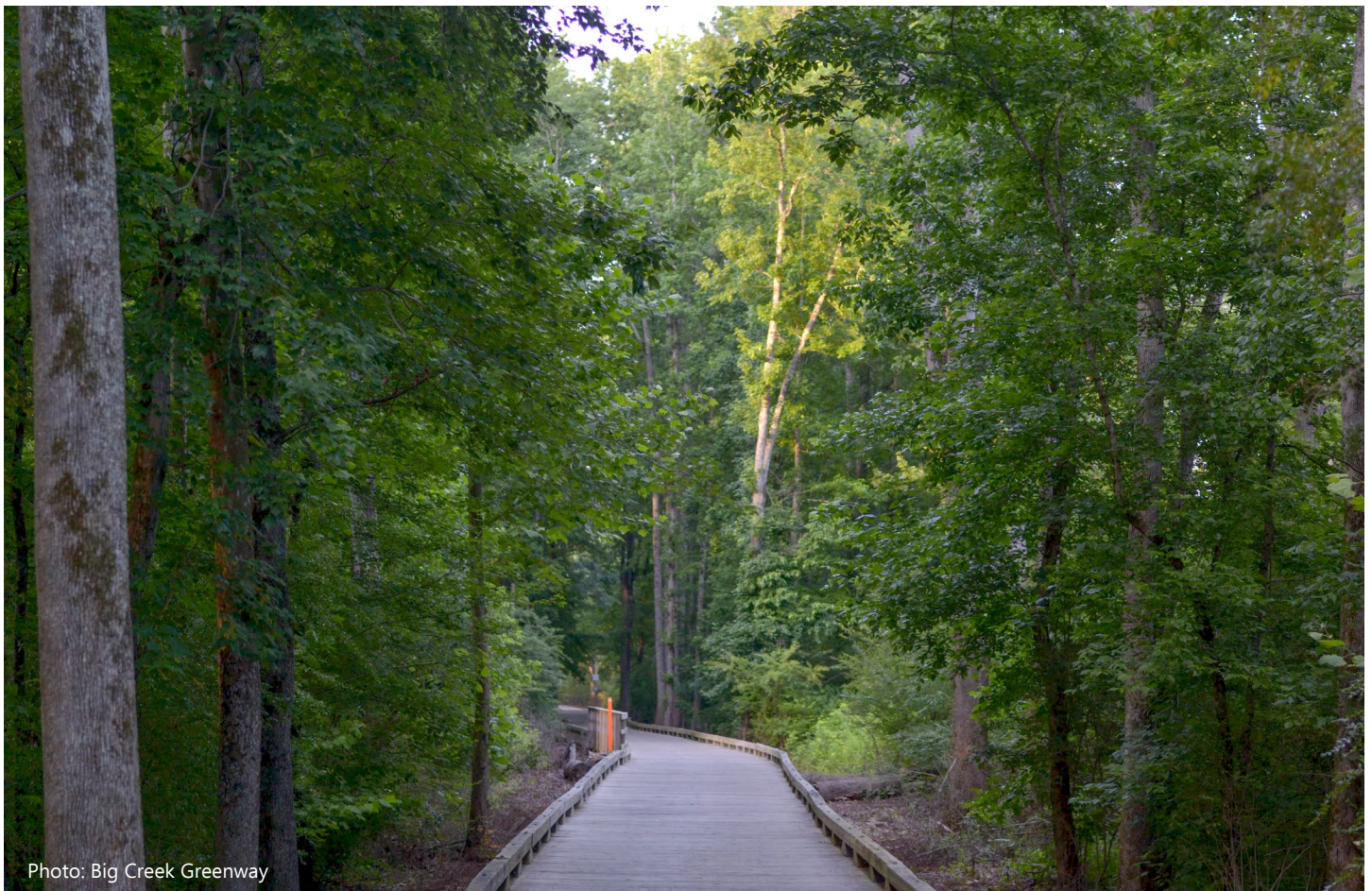
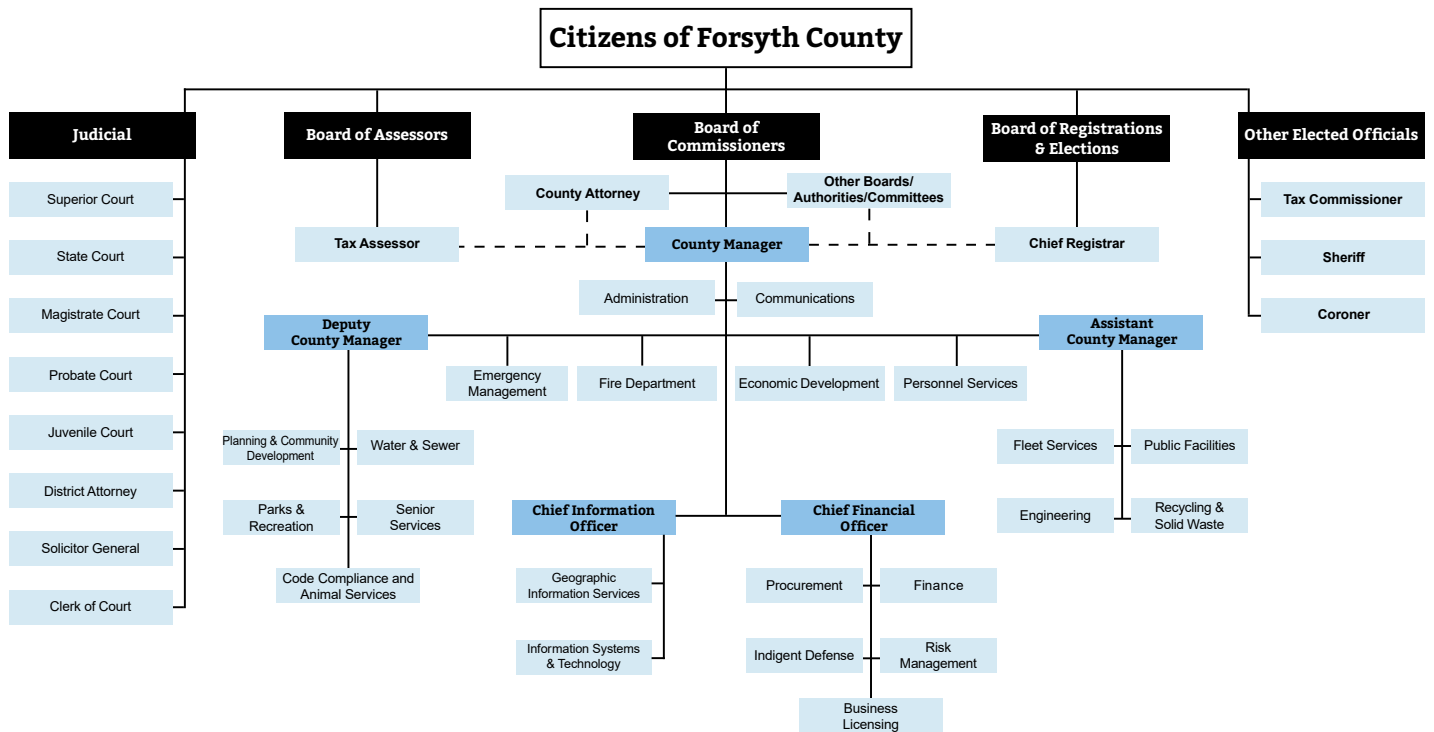
Dave Gruen
Chief Financial Officer

Finance

Judicial and Other Elected Officials

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

Organizational Chart





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: February 7, 2020

Re: **2020 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY 2020 (January 1, 2020 – December 31, 2020) 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 2020 Budget is balanced for all funds and totals \$373,662,754 with the breakdown by fund type as follows:

General Fund	\$149,692,067
Special Revenue Funds	58,350,198
Capital Projects Funds	27,241,108
Debt Service Funds	17,176,465
Enterprise Funds	80,921,160
Internal Service Funds	40,281,756
Total	<u>\$373,662,754</u>

The county uses a modified accrual basis of budgeting for all governmental funds and full accrual for proprietary funds which mirrors the county's basis of accounting for the audited financial statements. All operating and capital expenditures are analyzed and covered by current revenues and available fund balance in accordance with the county's fiscal reserve policy. The FY 2020 county budget for all funds and activities decreased by 8.76% compared to the FY 2019 budget. The following is a general overview of the county's outlook and status of the county's General Fund.

The overriding priority, as expressed in both the Finance Committee 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. 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 2019 improved with an increase of 8.37% over 2018. 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 2019 Tax Digest, over 4.2% of increase was due to higher reassessments. This enabled the Board of Commissioners to keep the total county 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 increase the maintenance and operations (up 0.149 mills) and fire millage rate (up 0.200 mills) and lower the bond millage rate to 0.970 from 1.319 mills (down 0.349 mills).
- The adopted FY 2020 budget is balanced. The budget includes \$11.3 million in transfers to other funds from the General Fund, including \$4.0 million to fund the Capital Asset Replacement Program.
- The 2013 SPLOST VII program, beginning July 1, 2013, provided about \$216 million over six years for capital items and projects.
- Funding provided for Public Safety radio system \$1.3 million for system upgrades in FY 2020.
- Funding increased for employee healthcare program – +3% for participating employees along with no increase in employee contributions without dependents. Also implemented program changes continue to moderate future cost increases, including opening the new Employee Health and Wellness Center providing professional services and medications at no cost to the employees or dependents.

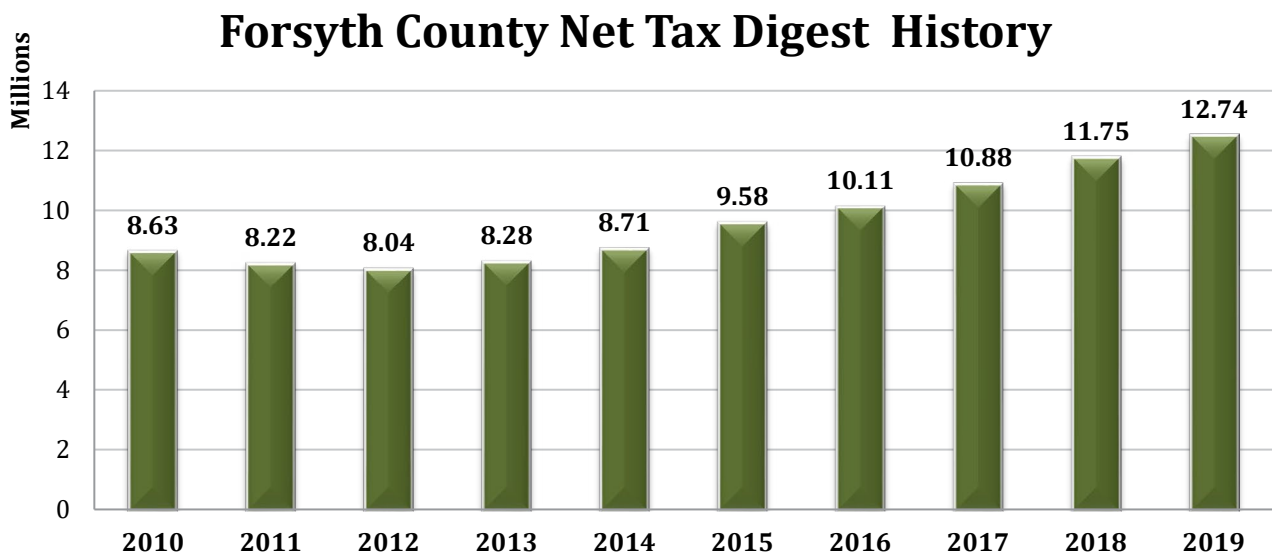
ECONOMIC OUTLOOK

A variety of economic indicators suggests that the national economy is experiencing continued slow growth. Recent data shows that 2020 will provide modest inflation, slow decrease in the cost of borrowing with a projected rate of about 1.7% in the GDP, 2.3% Consumer Price Index increase, and continued low unemployment. The county anticipates higher 2019 tax digest revenues than 2018 and steady growth represented by an increase in sales tax revenues, single family permits, and utility connections. New residential dwelling unit permits have declined from the strong pace with an average of over 2,500 annual single-family permits from 2016 through 2018, to just over 1,800 in 2019.

The county addressed the following priorities while balancing the FY 2020 budget:

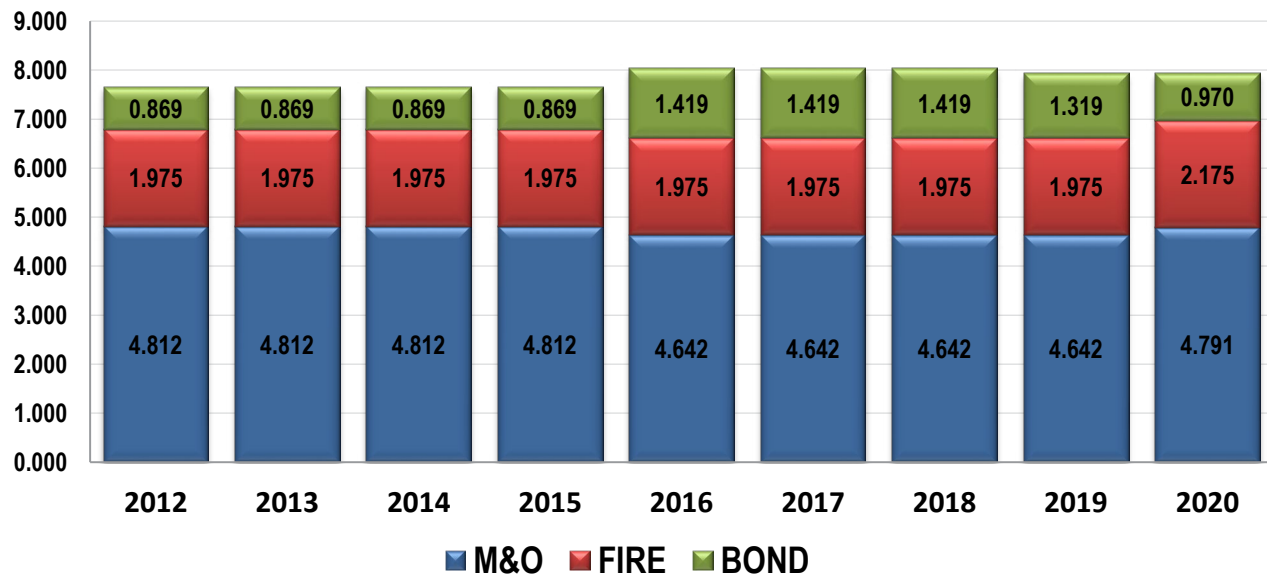
- Levying the same total county Millage Rate with the property tax digest increasing by 8.37%
- Continuing the effective effort to control escalating healthcare costs and maintain service levels, new benefits options, and employee wellness program, with the FY 2020 budgeted rates
- Reserves of \$3.0 million for merit increases
- Replace Sheriff's Office vehicles for \$2.2 million due to high mileage or damage
- Increased funding for court reporters for court 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 2019 tax digest, which finances the FY 2020 budget, shows an 8.37% increase from the 2018 tax digest.



At their July 18th meeting, the Forsyth County Board of Commissioners adopted the millage rates that will fund the county's 2020 budget. The Board voted to increase the county's M&O and Fire millage rate, offset by decreasing the Bond millage rate. The county maintained the same total mileage rate of 7.936 mills. This includes increased millage rates for Maintenance & Operations (4.791 from 4.642) and Fire (2.175 from 1.975), while lowering the rate for Bonds (0.970 from 1.319).

Millage Rate History for Forsyth County



Healthcare benefits costs were higher in 2018 and 2019, causing an increase for the employer contributions in 2020. Costs are budgeted to increase by 3.0% for FY 2020 over estimated FY 2019. The county self-insured plan continues to include an option for a high deductible plan. 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 2019. In addition, new measures recommended by the healthcare program consultant for Board action to control future cost increases have proven to be effective through 2019. The county has a self-insured healthcare program using Aetna as the third-party administrator (TPA) along with the Aetna preferred provider organization (PPO). In addition, the new Employee Health and Wellness Center opened in October 2019, providing professional services and medications at no cost to employees or dependents.

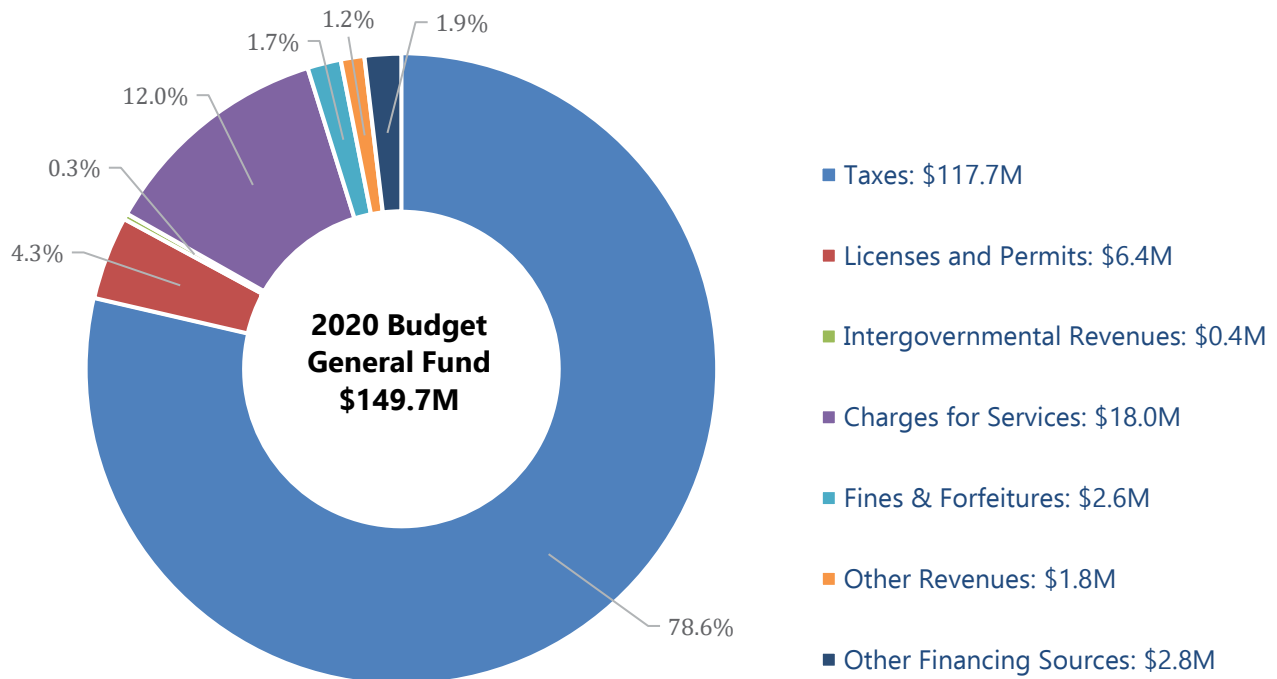
GENERAL FUND

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 increased from 4.642 mills to 4.791 mills. Taxes collected from this rate are used in the General Fund. The FY 2020 budget projects one mill to produce \$12,355,446 at the collection rate of 97% in property tax revenue, an increase of about \$953,871 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 \$59,194,943 in taxes, an 11.84% increase from the 2019 budgeted property taxes.

General Fund Revenues by Type



TOP FOUR REVENUE SOURCES

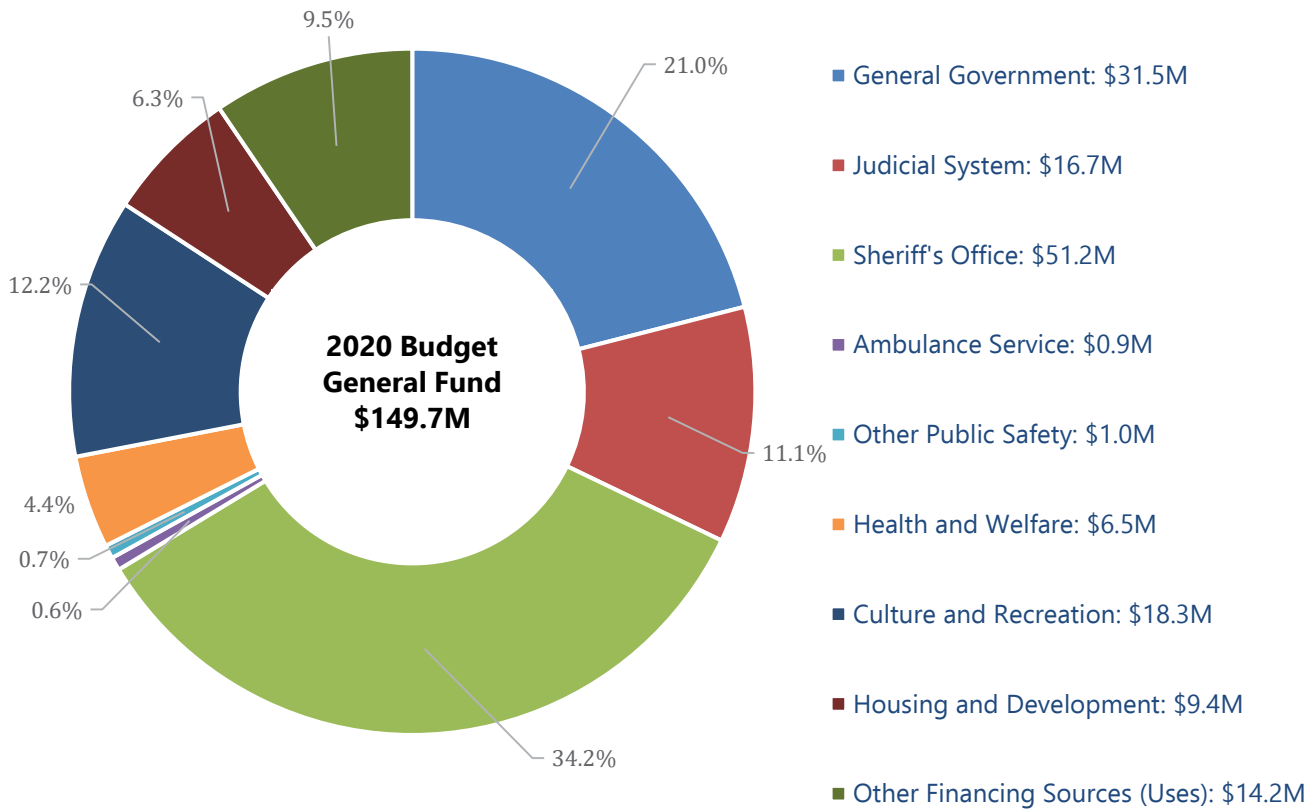
Taxes: This revenue accounts for 78.6% of the total revenue for the General Fund. This category includes tax revenue recognized from property, motor vehicle, cable TV, alcohol excise, intangible property, real estate transfer tax, occupation tax, and local option sales tax (LOST). The total for FY 2020 is \$117,681,343 which is an 11.2% increase from the FY 2019 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 12.0% 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 FY 2020 is \$17,963,924, a 6.5% increase from the FY 2019 adopted budget. This increase is mainly due to higher collections budgeted to come from the tax collection commissions and recreational fees.

Licenses and Permits: This revenue accounts for 4.3% 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 FY 2020 is \$6,404,200, which is a 18.3% decrease from the FY 2019 adopted budget. This decrease is mainly due to a reclassification of business licenses to occupation taxes.

Fines and Forfeitures: This revenue accounts for 1.7% of the total revenue for the General Fund. This category includes revenue recognized from fines related to the courts and restitution. The total for FY 2020 is \$2,571,200, a 2.5% increase from the FY 2019 adopted budget. This increase is due to an increase in budgeted State Court fines.

General Fund Expenditures by Activity



GENERAL FUND EXPENDITURE HIGHLIGHTS

The Sheriff's Office utilizes the largest part of the General Fund, representing 34.2% of total expenditures in FY 2020. 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 54.7% of General Fund Expenditures in FY 2020. The remaining 11.1% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest single impact for FY 2020 in the General Fund was due to increased funding for the Sheriff's Office personnel costs. An increase of \$1.5 million for salary adjustments has been allotted for employees to fully fund the annual cost of implementing the salary study plan.

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 FY 2020, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the county at 0.970 mills to pay the principal and interest on the Bonds as they become due and payable. This is a reduction of 0.349 mills, or 26.5% due to funding the second \$100 million in voter approved road projects from SPLOST instead of General Obligation bonds paid from property taxes.

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 2018 assessed value of taxable property after the issuance of the Bonds, the county could incur up to \$1,219,583,854 of long-term obligations payable as general obligation bonds.

COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2018	<u>\$ 13,347,908,876</u>
Debt Limit (10% of Assessed Value)	\$ 1,334,790,888
Amount of Debt Applicable to Debt Limit	<u>\$ 240,200,000</u>
Legal Debt Margin	<u>\$ 1,094,590,888</u>

The current outstanding General Obligation and Sales Tax Debt includes:

- **\$3,745,000 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 1st and September 1st 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.
- **\$12,150,000 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.
- **\$75,370,000 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.
- **\$85,300.000 Series 2019 Sales Tax Bonds** – for the purpose of providing funds to finance the costs of capital outlay projects. They bear interest rates from 5% and are payable on March 1st and September 1st each year.

Water & Sewer Revenue Bonds

The Forsyth County Water and Sewerage Authority and the county 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:

- **\$13,275,000 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.
- **\$7,270,000 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.
- **\$18,585,000 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.
- **\$69,830,000 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.
- **\$137,550,000 Series 2019** – for the purpose of refunding \$30,465,000 of the Series 2011 variable rate bonds and providing new money for expanding the county's water and sewerage system. The bonds bear interest from 3% to 5% and will mature on April 11, 2025 through 2049.

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.

Forsyth County Transmittal Letter (continued)

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:

The total amount budgeted for the FY 2020 Capital Projects is \$26,541,508 and includes:

- \$15,855,603 for Reserves for Future Capital Outlay
- \$2,414,029 for the Neighborhood Identification Program
- \$1,328,353 for Capital Asset Replacement Program (CARP) funding for vehicles
- \$1,286,895 for radio system upgrades for Public Safety
- \$1,075,000 for replacement and new vehicles for Sheriff's Office
- \$971,814 for the District Roadway Beautification Program
- \$936,845 for CARP funding for computer hardware and software
- \$781,700 for CARP funding for equipment and furnishings
- \$677,502 for Facilities – Building and Improvements
- \$357,156 for CARP funding for Parks
- \$332,811 for site improvements Tree Ordinance
- \$303,800 for purchase of Communication Department equipment
- \$220,000 for dog park



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 began 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

Forsyth County Transmittal Letter (continued)

expired on June 30, 2019. Original projections for the six-year program anticipated collections of approximately \$210 million. Total collections were about \$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 2020 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 2021 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 (770) 205-4535 or visit our website at www.forsythco.com.

Respectfully Submitted,

David G. Gruen
Chief Financial Officer

Forsyth County Strategic Priorities

Forsyth County shares many of the same priorities as other local governments since we are in similar lines of business. However, they exist in Forsyth County within the context of one of the most rapidly growing counties nationwide (9th fastest since 2010) that is simultaneously experiencing higher service level expectations as Forsyth faces similar expectations to North Fulton municipalities. In this environment, there are both internal priorities (how we operate), as well as external priorities (how we address the growing population and increasing service expectations).

Internal Priorities:

Value customers through quality service – We recognize that the County is a service provider and that all departments and agencies serve customers – both those internal to the County, and those external to our organization in the form of residents, businesses, non-profits, and other units of government. Customer service must remain a central focus, therefore, for all employees.

- In late 2018, 140 staff engaged in customer service training and that encompassed senior management as well as front-line staff.
- In 2019, the County initiated the first phase of customer service “311” software to track inquiries and complaints across departments in order to better track responsiveness of County departments.
- The Board of Commissioners’ agenda process also was converted to an electronic agenda in late 2019 to facilitate public access in 2020 to all the underlying supporting documents for agenda items that come before the Board.
- In 2019 the public gained access to supporting documents related to current zoning activity and permits through an interactive, and visual GIS-based tool “Insight2Forsyth.”
- A planning advocate position was created within the Planning and Community Development Department to help clients navigate planning and zoning processes.
- Customer service will continue to be a priority in 2020 and beyond in order to meet customer expectations through real-time, interactive access to information, and responsive staff.



Ensure sustainability of finances through revenue diversity and balance – Local governments have an obligation to continue services regardless of the state of the national and local economy as well as meet financial obligations to bondholders. Forsyth County government serves not only in a typical county role but also as the provider of municipal services for more than 97 percent of the county population. While healthy reserves are important, it is equally important that the

Forsyth County Strategic Priorities (continued)

County not rely heavily on a single revenue source and that the economy not rely heavily on a single employer or industry.

- Growth in the county tax digest (the property tax base) has been strong, and it is not dependent on any single employer or industry. Economic development activities are oriented towards shifting the tax base, over time, to rely less on residential property values by building the non-residential tax base.
- The County's economic development ordinance, adopted in 2018, was modified in 2019 and will likely be updated in future years to fine tune the focus on building the non-residential tax base with a set of tools, and a strategic focus towards target industries.
- The Board of Commissioners authorized increases in water and sewer rates and tap fees in late 2018 as a result of a study of the County's cost of related services and infrastructure. The Board authorized annual rate increases, beginning in 2020, to maintain rates.
- The Board similarly updated building permit and inspection fees in 2018 that had not changed in recent years.
- In 2020, the County will revisit impact fees for transportation, which are currently applied only to residential development, as well as update impact fees for parks and recreation, libraries, and public safety (emergency management radios, and fire).

Retain low cost of capital financing – Strong projected population and non-residential growth, major maintenance and replacement needs, and increasing service standards dictate the need for infrastructure investment. Impact fees, and water and sewer tap fees allocate proportionate costs of new infrastructure to new growth. Special Purpose Local Option Sales Taxes (SPLOST) and other revenues including grants may similarly contribute to capital costs, but the ability to finance capital over time allows the County to manage cash flow requirements, use tax exempt financing, and provide for "intergenerational equity" by allowing future users to share in the cost. To the extent that the County can maintain high bond ratings, the cost of borrowing is further reduced.

- The County secured the services of a financial advisor in 2019 and conducted a comprehensive financial review.
- The County received updated confirmation of its stable Aaa/AAA bond ratings from Moody's and Standard and Poor's twice in 2019, as well as receiving its first AAA bond rating from Fitch Ratings in November 2019.
- The County issued bonds in mid-2019 through a competitive process for the first time, obtaining a "true interest cost" of 0.95%.
- Reserve strategies are intended to preserve future bond ratings.

Manage resources efficiently – Mitigating the need for additional revenue by optimizing how existing revenue is used requires constant evaluation of the inputs to service delivery, and how services are delivered.

Forsyth County Strategic Priorities (continued)

- Beginning in 2019, departments were authorized to create certification incentives to build greater capabilities in our workforce. One of the first to be authorized was a program intended to build flexibility into the building inspections program by incenting cross-certification of inspectors. Several other departments have created, or are creating, incentives for skills-building that will optimize use of existing positions.
- Productivity can be improved using technology, as in the case of automated payment kiosks implemented by the Parks and Recreation Department during 2019. Technology replaced a highly manual process of receiving payment at County boat ramps while substantially increasing revenue.
- New software will roll out in the Planning and Community Development Department in 2020 that will facilitate greater use of online submittals and electronic payments, and that will expedite processing by replacing sequential reviews with concurrent reviews – including that by staff in several other departments.
- All departments have been tasked, as part of the 2021 budget process, to assess opportunities for efficiencies – even if there is an upfront investment required to secure a stream of future savings.

External Priorities:

***Create community identities** – A recent proposed incorporation highlighted the importance of recognizing that different geographic areas need unique community identities. While the potential for one or more new cities within the County exists, the County has the opportunity – and perhaps, the obligation – to afford residents and businesses a sense of community regardless of whether such incorporations occur.*

- The County's July 2017 Comprehensive Plan for the unincorporated areas of the county identified both needs and some opportunities for community identities. Several overlays have been created to provide unique land use requirements for designated areas of unincorporated Forsyth County.
- The 2019 budget initiated annual funding for each County Commissioner to spend on creating unique identities within their commission district.
- External to the County budget, the South Forsyth Community Improvement District (South Forsyth CID) was approved by property owners in 2019, and a budget was adopted to use revenue from the added millage that the CID authorizes on non-residential property to make improvements within the CID boundaries beginning in 2020.

***Provide a high quality of life – in relation to health, amenities, infrastructure, and services** – It is the integration of multiple factors that lead to a sense of a high quality of life.*

- The Board of Education is currently recognized for having among the highest ranked schools in the State, a high graduation rate, and high scores on college entrance exams.

Forsyth County Strategic Priorities (continued)

- The County has an accredited parks and recreation program that has received the highest recognitions in the State.
- The Robert Wood Johnson Foundation has designated Forsyth County as the healthiest county in Georgia for the past seven years.
- Consistent passage of a local option sales tax – SPLOST – as well as successful referenda for parks and recreation bonds, and for transportation bonds, have afforded the County the opportunity to address infrastructure needs.
- One of the greatest limitations has been a greater than optimal reliance on revenue from residential construction that can only be addressed through successful economic development efforts to grow the non-residential tax base. The County created an Economic Development Director in late 2018 to focus internal efforts to respond to opportunities and to partner with the Forsyth Chamber and the Development Authority. That new focus was fruitful in 2019 with the establishment of formal processes and procedures as well as the ability to redirect County resources to priority projects.
- The mixed-use development, Halcyon, opened its first phase during 2019 and future phases will create both non-residential (hotels, office space) and high-end residential development during 2020 and succeeding years.
- The County's historic leveraging of local funds to obtain a greater commitment of State transportation funds will continue to be a priority. The widening of SR 369 with a joint funded interchange at 400, and the joint funding of another gateway interchange at McGinnis Ferry and 400 continue past partnerships with the State on critical projects.
- Connecting the County's Big Creek Greenway to Alpharetta's Big Creek Greenway through the joint McGinnis Ferry Road widening project with the cities of Alpharetta and Johns Creek will extend the Greenway ten miles south into North Fulton County while it is being extended north within Forsyth County to another recreation asset, the Sawnee Mountain Preserve.

Manage population growth at a sustainable level and ensure quality development – Just as sustainability is an element of a strategic priority related to finances, it is an element of service population. Forsyth County is not only one of the fastest growing counties in the U.S. since 2010, but currently has the fastest growing Asian population of any county.

For a fast-growing community, the ability to furnish necessary services and infrastructure is critical, and the ability to meet those needs can be impacted by how population growth occurs. While the County's current population is about 250,000, recent projections for 2050 published by the Atlanta Regional Commission – the Metropolitan Planning Organization (MPO) for the area – range from a slower regional growth scenario of 403,949, to a higher regional growth scenario of 441,769. A third, "preferred" scenario for the distribution of population by 2050, uses 440,400. The projections suggest the population will continue to age and be more diverse. The July 2017 Comprehensive Plan reflected significant community input on the type of development that should occur within unincorporated areas – with a preference for less density.

Forsyth County Strategic Priorities (continued)

- Recent actions by the Board of Commissioners support the community's interest in less density and more open space. In the near term, however, there is an inventory of property impacted by prior County rezoning actions that allow higher densities than currently being approved. In addition, there has been an upturn in annexation proposals that facilitate growth within the City of Cumming that are inconsistent with the County's Comprehensive Plan. These factors slow visible signs that community priorities are being addressed.
- Recent Board actions have also initiated higher quality construction standards within the unincorporated area. Retaining low property tax rates requires, in part, property values sufficient to provide the revenue necessary to sustain the cost of services provided. This is even more critical as expectations for service standards rise.
- Growing the non-residential tax base through economic development activities is part of the ongoing strategy for balancing residential growth.

Ensure a long-term water supply – Forsyth County relies on Lake Lanier for most of its drinking water supply. Lake Lanier is managed by the Army Corps of Engineers (ACE) and water wars between Georgia, Alabama, and Florida have complicated plans for ensuring water supply to the region. The County faces an increasing volume of individual septic systems outside current service areas and, while both the County and the City of Cumming operate water reclamation systems, no water is currently returned to the Lake. Existing public and private water reclamation facilities return water to the Chattahoochee River south of the Buford Dam that controls lake levels or use ground application.

- The County is finalizing plans to purchase a share of stored water in the Lake through the Georgia Environmental Protection Division which, in turn, negotiated a purchase of all storage in the Lake from the ACE.
- The County's water and sewer capital program includes significant expansion of water treatment, distribution, water reclamation, and collection infrastructure using proceeds from bonds issued in late 2019. It also includes a separate County deep-water intake on Lake Lanier to supplement the current intake operated by the City of Cumming.
- A new water reclamation facility in the Lanier basin will provide treatment to serve the northeast portion of the County including industrial clients and will provide the first direct discharge into Lake Lanier that, by most measures, will be cleaner than the water withdrawn from the Lake.

Ensure a safe community – The County enjoys a low crime rate and short response times for public safety services. Maintaining a focus on service and infrastructure needs to address a growing population will be critical.

- Public safety has been a funding priority and that will continue into 2020 and beyond. School safety necessitated a commitment to additional school resource officers in 2019.

Forsyth County Strategic Priorities (continued)

- Voter approval of SPLOST VIII in late 2018 resulted in a new allocation of funds for public safety needs by the Sheriff and the Fire Department for a six-year period that began in July 2019.
- A Sheriff's firing range was facilitated by a 2019 donation of private land for that use.
- A Sheriff's Central Precinct is planned.
- Land was purchased in 2019 for development of a fire training campus to replace and expand current capabilities.
- SPLOST funding ensures needed equipment and vehicles can be acquired for the Sheriff's Office and the Fire Department.
- Fire Station 11 will open in 2020 and ensure continuation of excellent response times while expanding the number of stations with an enhanced staffing level.
- The 2020 budget reflects annualization of a comprehensive pay study completed in 2019 and implemented during 2019. While the study covered all County employees, the Sheriff's Office and the Fire Department represent the two largest groups of employees impacted by updating pay rates, and by implementing pay adjustments for existing employees to avoid pay compression. New pay rates were adopted at the 65th percentile – reflecting a County decision to be a preferred employer in the Atlanta market.



Forsyth County Highlights

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, with 54,000 more people calling Forsyth County home. There was a 78.36% growth rate between 2000-2010, according to the U.S. Census reporting population count at 175,511.

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 2040.

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: Forsyth County Courthouse circa 1990

Forsyth County Highlights



What makes Forsyth County a vibrant and prosperous community?

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



Photo: Lake Lanier

Forsyth County at a Glance

Date of Incorporation
Form of Government

December 3, 1832 Commission
- County Manager

Historic County Population

1990: 44,083
2000: 98,407
2010: 175,511
2018: 236,612

Total Area of County (Square Miles)

247

8

Interesting Facts about Forsyth County

1. Current Lieutenant Governor of Georgia, Geoff Duncan, is from Forsyth County.
2. A new 135 acre mixed-use development named Halcyon opened for business in Summer 2019 and provides an opportunity for the community to shop, eat, work and live in this new development.
3. Forsyth County was officially listed as the 81st county established in Georgia.
4. Forsyth County is known as the "Gateway to the Cherokee Nation."
5. Land in Forsyth County was given to people through the Georgia Gold Lottery of 1832.
6. 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.
7. 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.
8. 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.

Rated #1 in the state for...

Fastest Growing County (#9 in US since 2010)

Healthiest County (7 years in a row)

Most Affluent County (#16 in US)

Community for Incoming Investment (top 10 in US)

Projected Population in 2050 (440,400)

Public School	County	State	National
High School Graduation Rate	94.4%	82.0%	84.6%
Average SAT score	1146	1048	1039
Average ACT score	24.5	21.4	20.7

Sources:

U.S. Census, Robert Wood Johnson Foundation, SmartAsset.com,
Technology Associate of GA, GA Department of Education

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
---	-----------------

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.

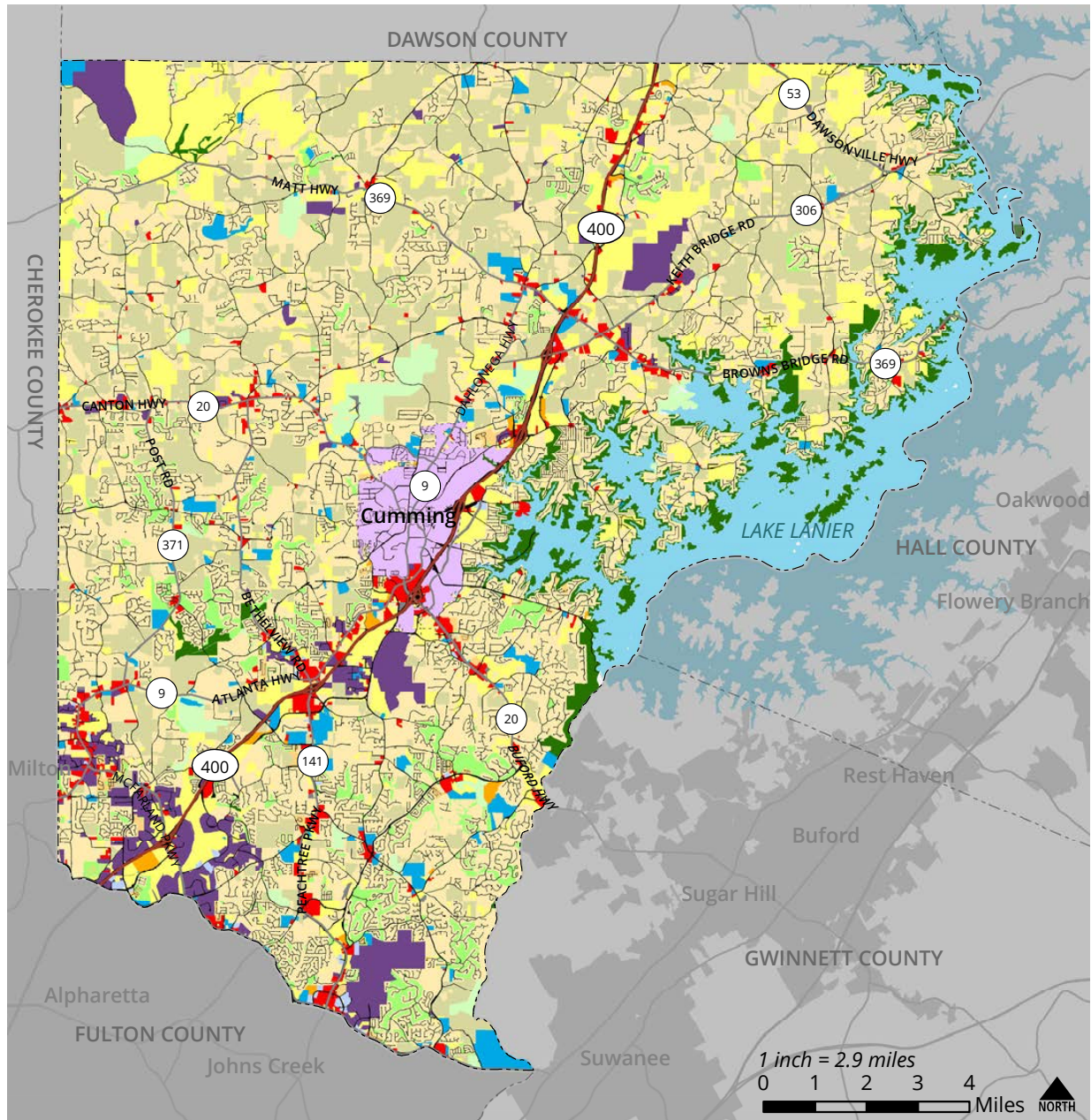


Figure A.50: Existing Land Use (2016 Update)



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.

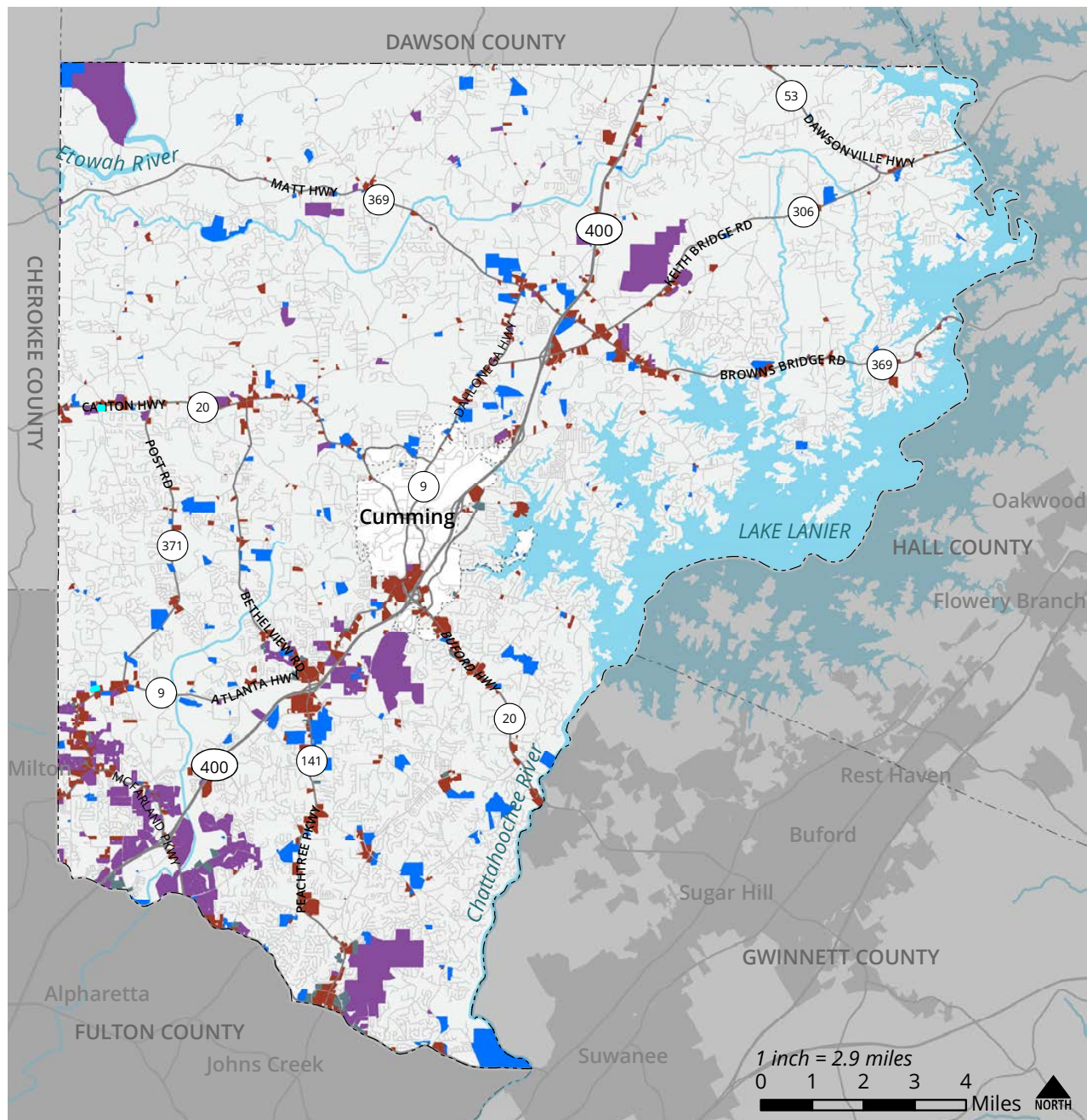


Figure A.51: Existing Land Use 2016 Update (Commercial, Office, Industrial, Institutional)

- 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 (circa 1833) • Mt Tabor Road
- ▶ Victory Post Office (circa 1880) • North side of Atlanta Hwy
- ▶ Old Big Creek Courthouse (circa 1917) • North side of Hemrick Road
- ▶ 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
- ▶ A. B. Tollison Home (circa 1875) • West of Burnt Bridge Road
- ▶ Tribble House (circa 1905) • Northwest corner of Evans 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 stilbicus)



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 (Platanthera 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

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

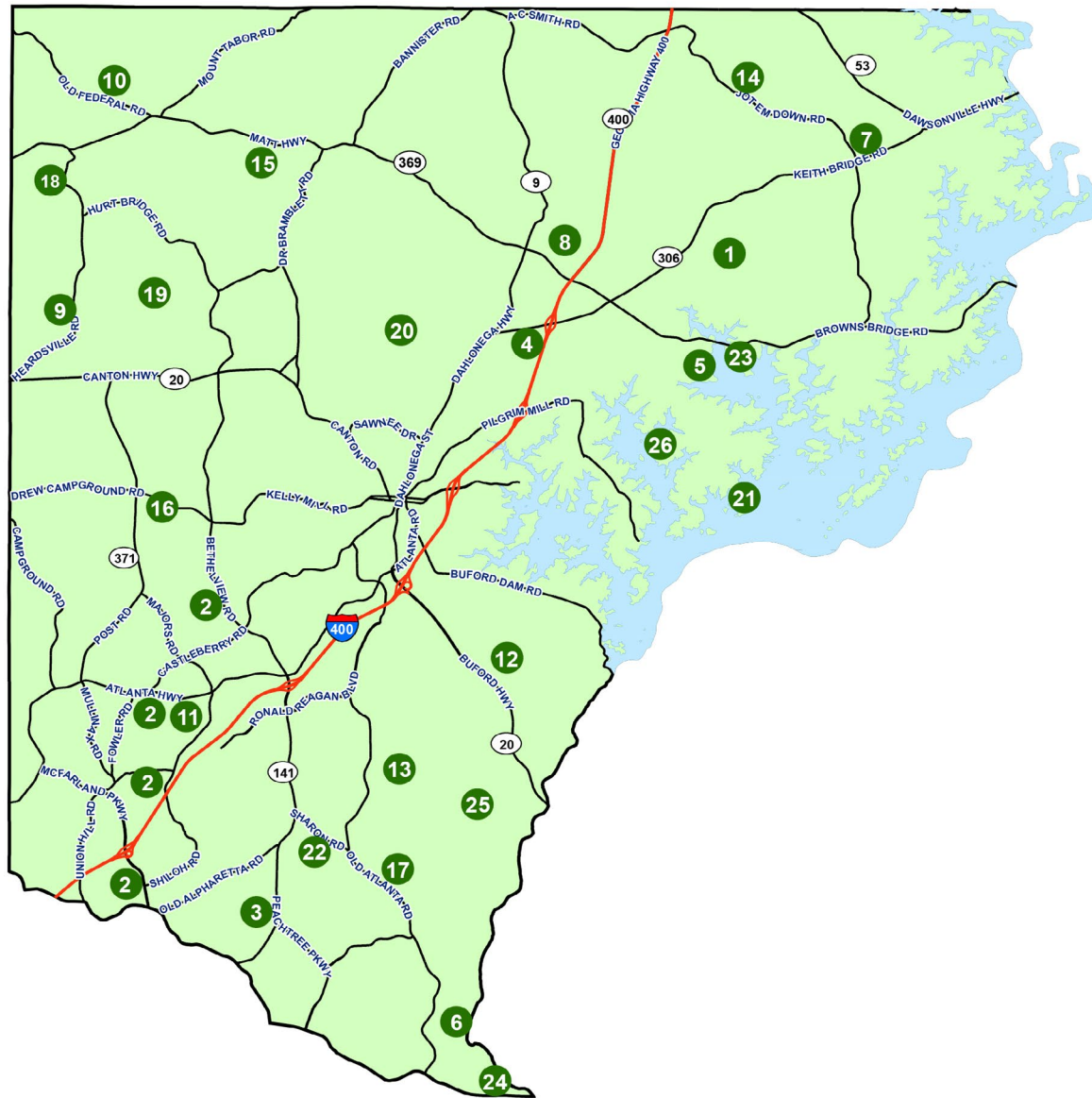
- Picnic pavilion
- Nature trails - .55 mile loop
- Playground
- Dog park
- Open grass field
- Paved walking trail - .37 mile loop

YOUNG DEER CREEK PARK

7300 Heard Road
Cumming, GA 30041

- Boat ramp and courtesy

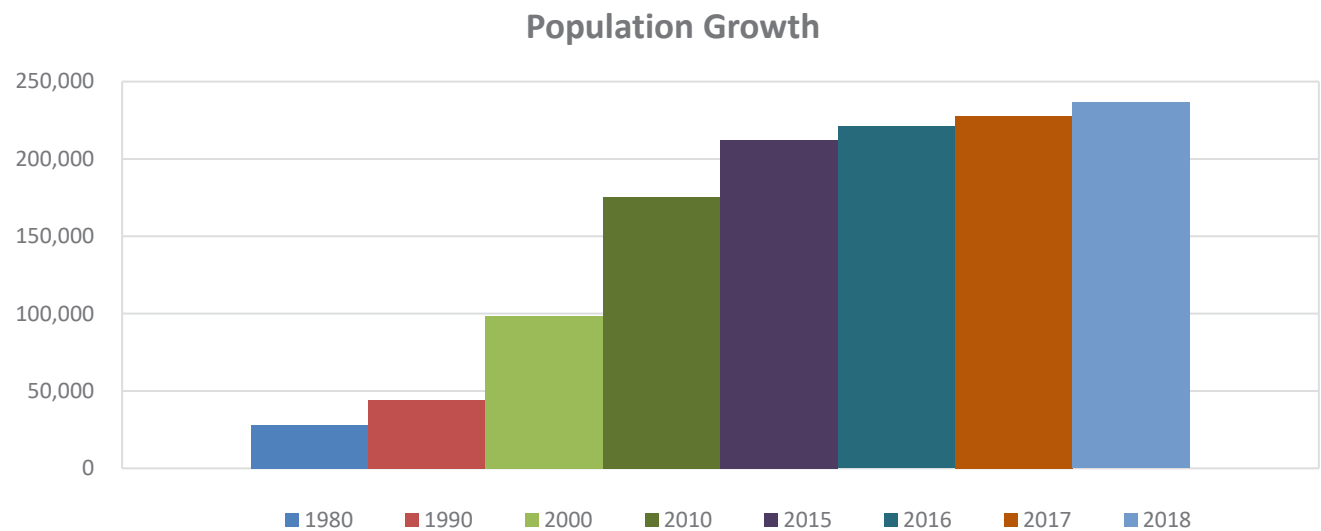
Parks and Recreational Facilities of Forsyth County (continued)



LEGEND

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

Demographic and Economic Statistics



Data Source: The U.S. Census Bureau

According to the U.S. Census Bureau Forsyth County’s population is projected to be 440,400 at the end of 2050.

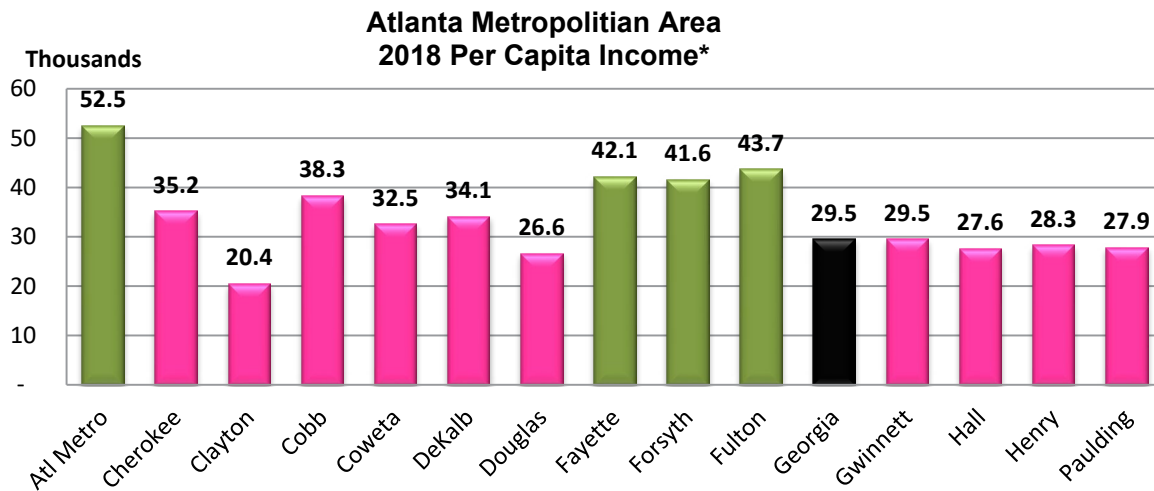
Forsyth County has the fastest growing Asian population in the nation for a county with a general population of 20,000 or more according to census estimates.

FORSYTH COUNTY GROWTH RATES	
Year	Population Increase
1980 - 1990	58%
1990 - 2000	123%
2000 - 2010	78%
2010 - 2018	35%

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

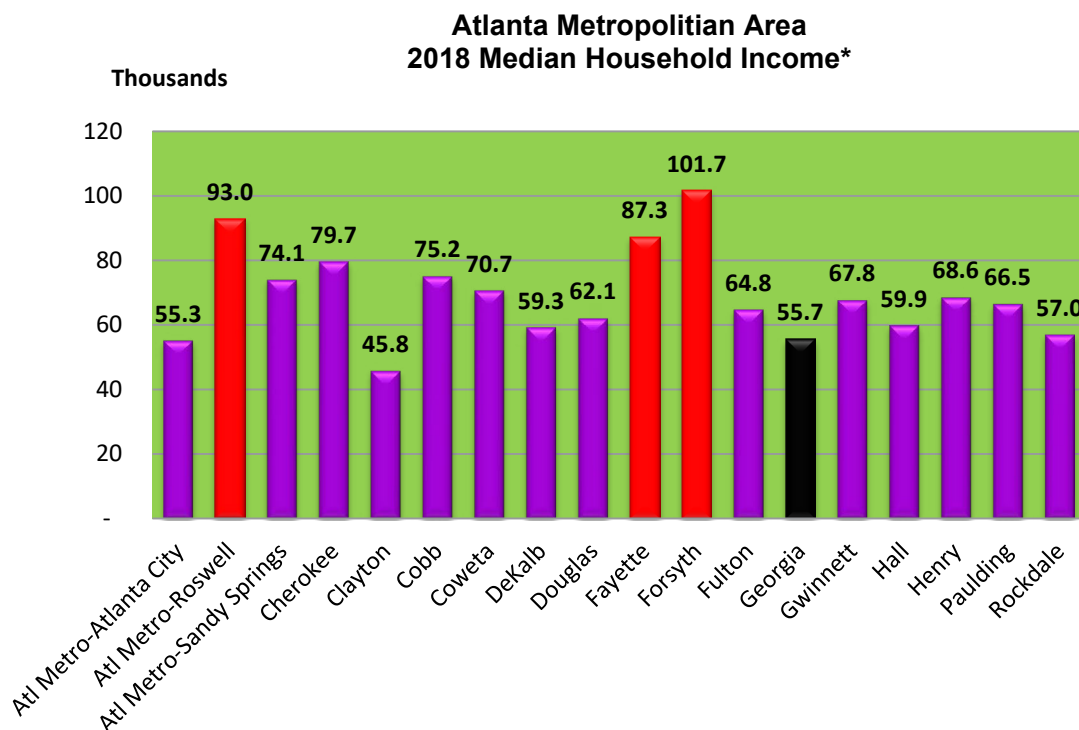
Demographic and Economic Statistics (continued)

Forsyth County has the fourth highest per capita income in the Atlanta Metropolitan Area. The U.S. Census Bureau reports as of 2018, Forsyth County resident's per capita income is \$41,585, which is 40.9% higher than the state of Georgia. The county's median household income is \$101,743 ranking is the highest in the Atlanta Metropolitan Area, 83% above the state.



Data Source: The U.S. Census Bureau

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



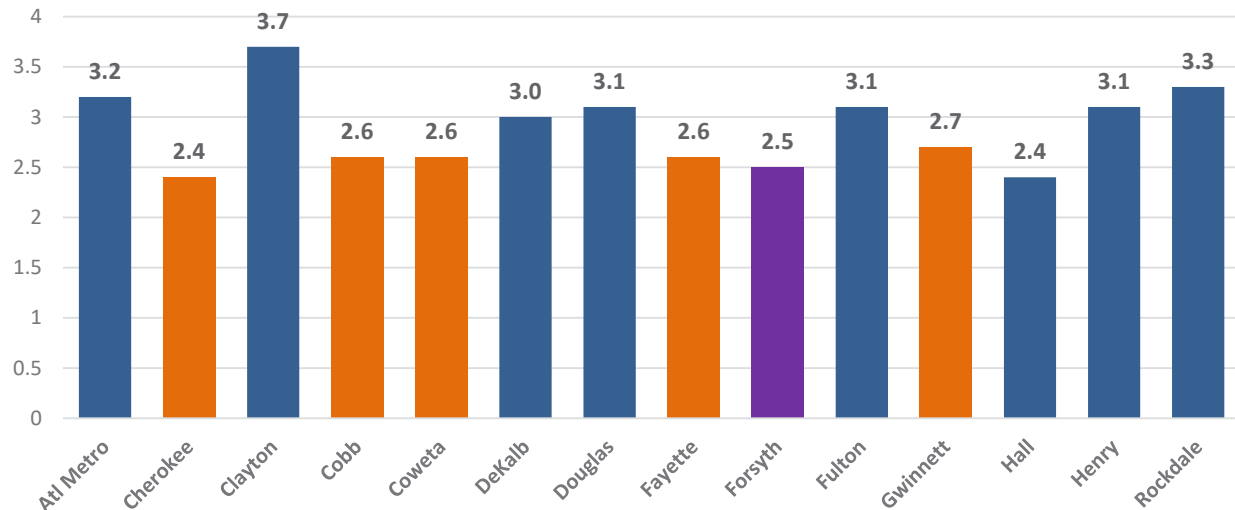
Data Source: The U.S. Census Bureau

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

Demographic and Economic Statistics (continued)

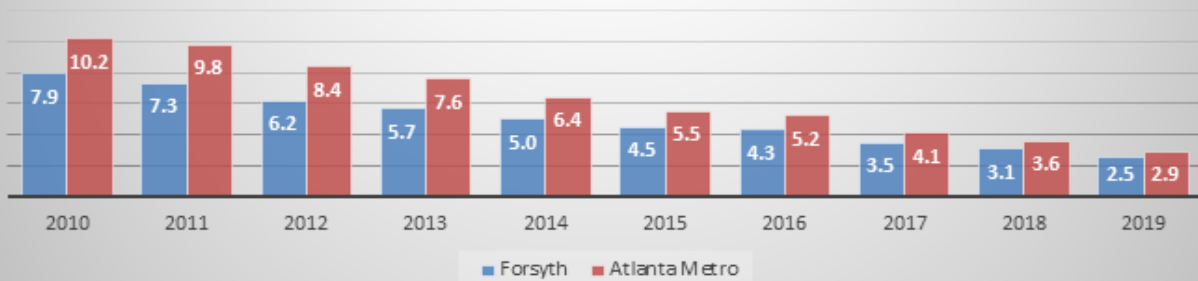
Over the last four or more years, the Atlanta Metropolitan Area has been experiencing a recovery in employment.

**Atlant Metropolitan Area
2019 Unemployment Rate (Jan-Oct)**



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

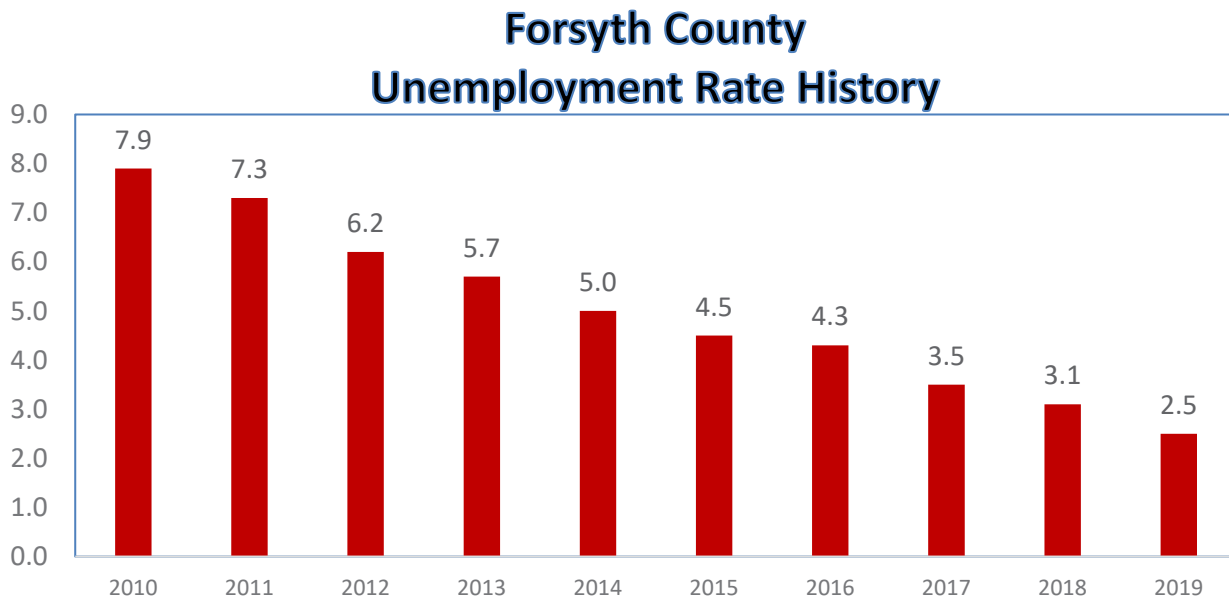
**Forsyth County vs Atlanta Metropolitan Area
2019 Unemployment Rate Data
(Percent)**



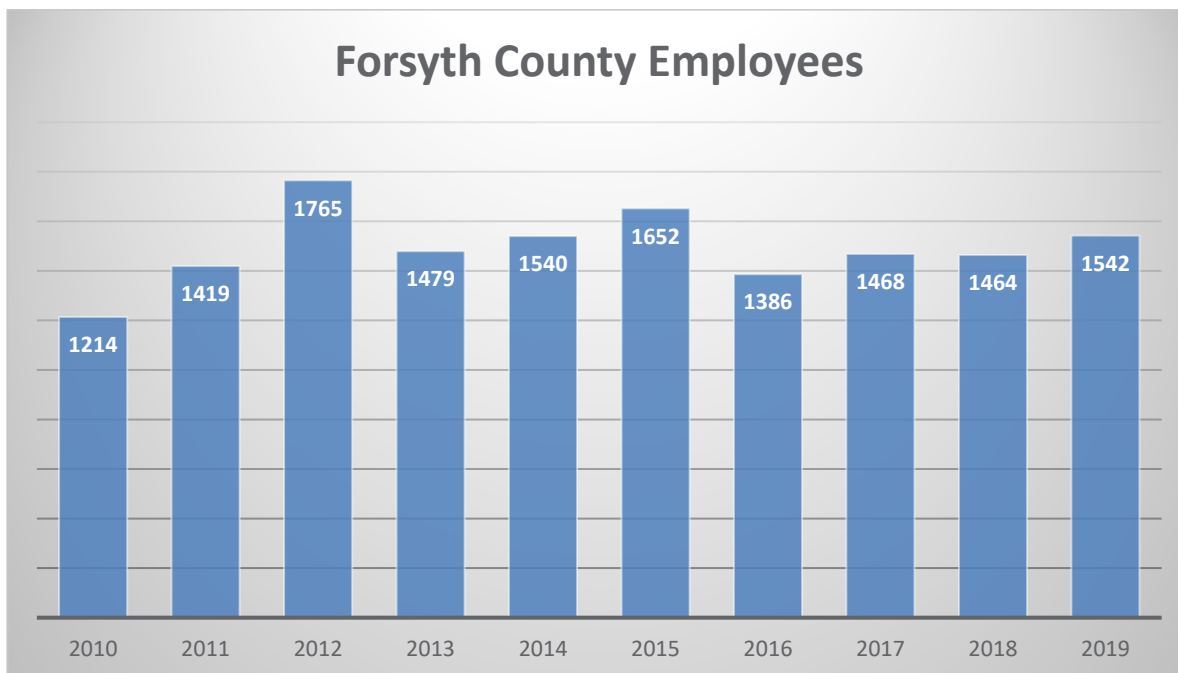
Data Source: The U.S. Department of Labor's Bureau of Labor Statistics

Demographic and Economic Statistics (continued)

The U.S. Department of Labor reports Cherokee, Forsyth County, and Hall are reported as having the lowest unemployment rates in the Atlanta Metropolitan Area for 2019.



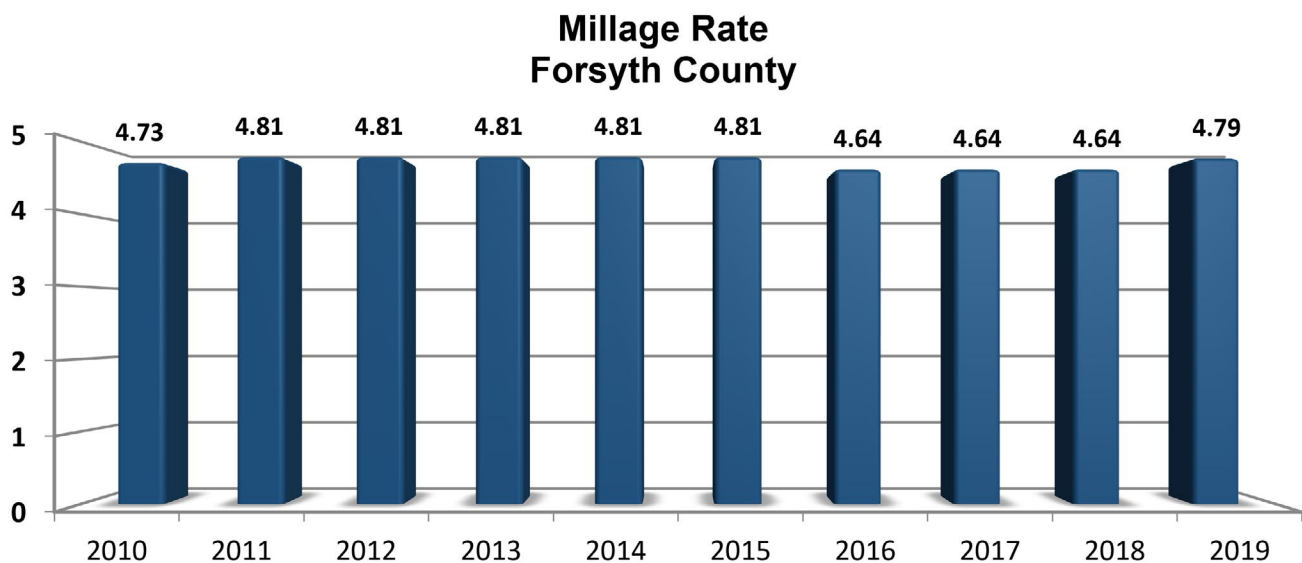
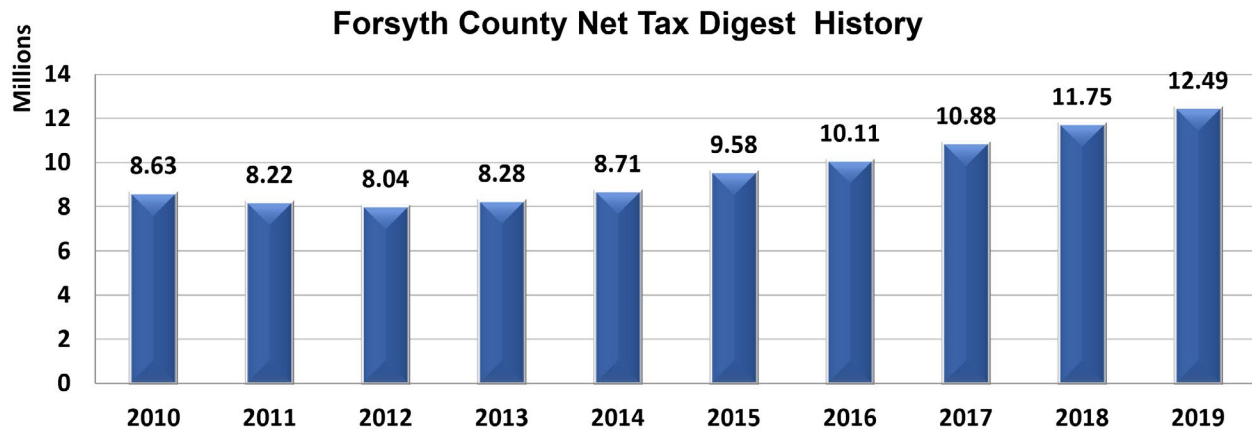
Data Source: The U.S. Department of Labor's Bureau of Labor Statistics



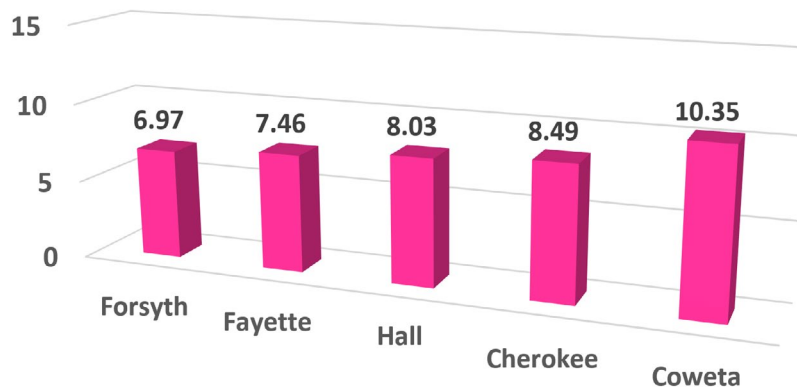
*The significant increase in 2012 was to accommodate for the presidential election. In 2016, there was a new state voting system and scanning program in place that made the voting process more efficient and required fewer part-time employees.

Taxes in Forsyth

Forsyth County's Tax Digest has grown at an average rate of 7% over the past 5 years. In 2018, a mill generated \$11.75 million; currently it generates \$12.49 million.



2019 Top Five Counties of Atlanta Metropolitan Area with the Lowest Millage Rate (County & Fire)



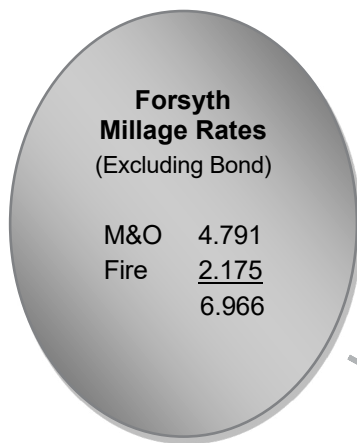
Taxes in Forsyth County (continued)

The net tax digest for 2019 tax bills, which finances the 2020 budget, shows an increase of 11.84%.

CURRENT 2019 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2014	2015	2016	2017	2018	2019
Real & Personal	9,062,090,969	10,425,314,887	11,161,288,276	12,278,099,403	13,573,937,384	14,873,247,611
Motor Vehicles	568,361,070	404,070,560	300,717,690	220,051,230	164,738,750	130,514,190
Mobile Homes	11,226,156	11,085,668	10,794,544	10,820,164	10,895,580	10,669,524
Timber - 100%	86,346	64,605	12,008	6,963	15,000	0
Heavy Duty Equipment	121,612	93,446	280,917	506,059	198,064	628,262
Gross Digest	9,641,886,153	10,840,629,166	11,473,093,435	12,509,483,819	13,749,784,778	15,015,059,587
Less M & O Exemptions	928,551,233	1,265,093,116	1,365,893,337	1,627,844,694	1,995,583,547	2,277,486,155
Net M & O Digest	8,713,334,920	9,575,536,050	10,107,200,098	10,881,639,125	11,754,201,231	12,737,573,432
Gross M&O Millage	7.822	7.566	7.534	7.425	7.328	7.472
Less Rollback (LOST)	3.010	2.924	2.892	2.783	2.686	2.681
Net M&O Millage	4.812	4.642	4.642	4.642	4.642	4.791
Total County Taxes Levied	\$41,928,568	\$44,449,638	\$46,917,623	\$50,512,569	\$54,563,002	\$61,025,714
Net Taxes \$ Increase	\$2,070,215	\$2,521,070	\$2,467,985	\$3,594,946	\$4,050,433	\$6,462,712
Net Taxes % Increase	5.19%	6.01%	5.55%	7.66%	8.02%	11.84%

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



Millage Rate Comparison (County & Fire)

COUNTY	
Clayton	20.86
Cobb	11.32
Gwinnett	10.41
Coweta	10.35
Paulding	9.18
Cherokee	8.49
Hall	8.03
Fayette	7.46
Forsyth	6.97

Data Source: Georgia Department of Revenue

Forsyth County, Georgia

Principal Property Taxpayers

December 31, 2019

(amounts expressed in millions)

Taxpayer	Type of Business	2019		
		Net Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Sawnee EMC	Electric Power Utility	67,570,411	1	0.53%
KRE CH Juncture Owner LLC	Real Estate Holdings	48,000,000	2	0.38%
Northside Hospital Inc.	Hospital	38,742,335	3	0.30%
Georgia Transmissions Corp	Power Transfer Utility	37,171,982	4	0.29%
Forsyth Owner 1 LP	Developer	43,200,000	5	0.34%
DD Big Creek LLC	Real Estate Holdings	25,910,652	6	0.20%
DDR Winter Garden LLC	Real Estate Development	24,580,400	7	0.19%
United Parcel Service	Mail Delivery Service	23,097,617	8	0.18%
Lennar Georgia Inc	Real Estate Development	22,228,772	9	0.17%
MAR Windermere LP	Real Estate Development	21,310,600	10	0.17%
Total		351,812,769		
Net Digest		12,737,573,432		



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).
8. 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.
9. 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.
10. The County will integrate performance measurement and objectives and productivity indicators within the budget.
11. 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.
12. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
13. The County shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.
14. 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.

Financial Policies and Procedures (continued)

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.

Financial Policies and Procedures (continued)

Accounting, Auditing & Financial Reporting

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

Debt Policies

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

Investment Policies

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

Fund Structure Forsyth County

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

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

- General
- Special Revenue
- Capital Projects
- Debt Service

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

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

- Fire
- 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.

Annual budgets are adopted for the following appropriated funds:

- General Fund
- Special Revenue Funds
- Capital Outlay Funds
- Debt Service Funds
- Enterprise Funds
- Internal Service Funds

Department/Fund Relationship

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
GENERAL FUND	Major	The general fund is the chief operating fund of the County. It accounts for most financial resources of the general government, except those required to be accounted for in another fund.	Modified Accrual
SPECIAL REVENUE FUNDS		Accounts for the proceeds of specific revenue sources that are legally restricted for a specified purpose.	Modified Accrual
Law Library Fund	Non-Major	Accounts for the revenues and related expenditures of operating the County's Law Library. The allowable expenditures from fines collected by the Clerk of Courts from the criminal and civil court cases are restricted under state law.	
District Attorney Seizure Fund	Non-Major	Accounts for funds received through seizures, which are restricted by law, to be used for activities within the District Attorney's office.	
Sheriff - Drug Seizure	Non-Major	Accounts for funds from seizures, which are restricted by State and Federal law, to be used for law enforcement activities.	
Drug Abuse Treatment & Education Fund (DATE Fund)	Non-Major	The Drug Abuse Treatment and Education Fund was created and holds funds pursuant to the requirements of state laws. The allowable expenditures of the court fines are restricted under state laws.	
E-911	Non-Major	Accounts for the monthly 911 charge to help fund the cost of providing emergency 911 services. The E911 charges are restricted in purpose by state law.	
Jail Fund	Non-Major	To account for financial resources to be expended for any lawful use under the Jail Construction and Staffing Act, to specifically include jail staffing and operations of the existing jail.	
Victim's Rights & Assistance Fund	Non-Major	Accounts for funds collected from fines and forfeitures that are used to assist victims of crime. The allowable expenditures of the court fines are restricted under state law.	
Juvenile Court Supervision	Non-Major	Accounts for funds from fines and forfeitures to be used for law enforcement activities. The allowable expenditures of the court fines are restricted under state law.	
Grant Fund	Non-Major	A special revenue fund designed to account for all Federal and State grant programs.	

Department/Fund Relationship (continued)

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
Fire Fund	Major	Accounts for the cost of operation of the County Fire Department.	
Hotel/Motel Tax Fund	Non-Major	Accounts for the collection of hotel/motel taxes within the County and for the expenditures made distributing the collections to the appropriate entities. These taxes are restricted by state law on how they can be expended.	
ENTERPRISE FUNDS		Enterprise funds are used to report the same functions presented as business-type activities.	Accrual
Water & Sewer	Major	Accounts for all revenues and expenses of the County's utility system which provides water & sewer to customers. Revenues come primarily from user charges and are expensed for administration of the department as well as water and sewer operations.	
Solid Waste & Recycling	Non-Major	Accounts for the operations as provided in the Solid Waste Plan. Revenues are received from landfill host fees, sale of recyclable material collected and fees charged for services provided at the County's three convenience centers.	
INTERNAL SERVICE FUNDS		An internal service fund is an accounting device used to accumulate and allocate costs internally among the County's various functions.	Accrual
Risk Management	Non-Major	Accounts for charges to other funds and for the payment of general liability and property insurance and the payment of claims.	
Worker's Compensation	Non-Major	Accounts for charges to other funds and for the payment of the workers' compensation insurance and claims.	
Health Insurance Fund	Non-Major	Accounts for charges to other funds and accounts for the cost of the County's health insurance program.	
Fleet Maintenance	Non-Major	Accounts for charges to other funds and to account for the costs of operating the fleet maintenance function.	
DEBT SERVICE FUNDS		Accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.	Modified Accrual
GO Bonds	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, transportation projects, and programs and facilities in the County.	

Department/Fund Relationship (continued)

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
CAPITAL PROJECTS FUNDS		Accounts for the financial resources and acquisition or construction of major capital items and facilities.	Modified Accrual
Capital Outlay	Major	Fund is set up to provide for normal replacement of existing capital including plant, equipment and additional capital improvements to be financed by capital reserves.	
Grantor Trust	Non-Major	Funding source provided by an agreement between Forsyth County and Georgia Municipal Association (GMA). GMA issued certificates of participation to various municipalities. The County's share of the participation is \$7.7 million. Funding is limited to specific items.	
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.	
SPLOST 6,7/8	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 fund certain, types of capital improvement projects.	
Impact Fee	Non-Major	To account for impact fees restricted for the acquisition or construction of specific capital projects.	
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.	

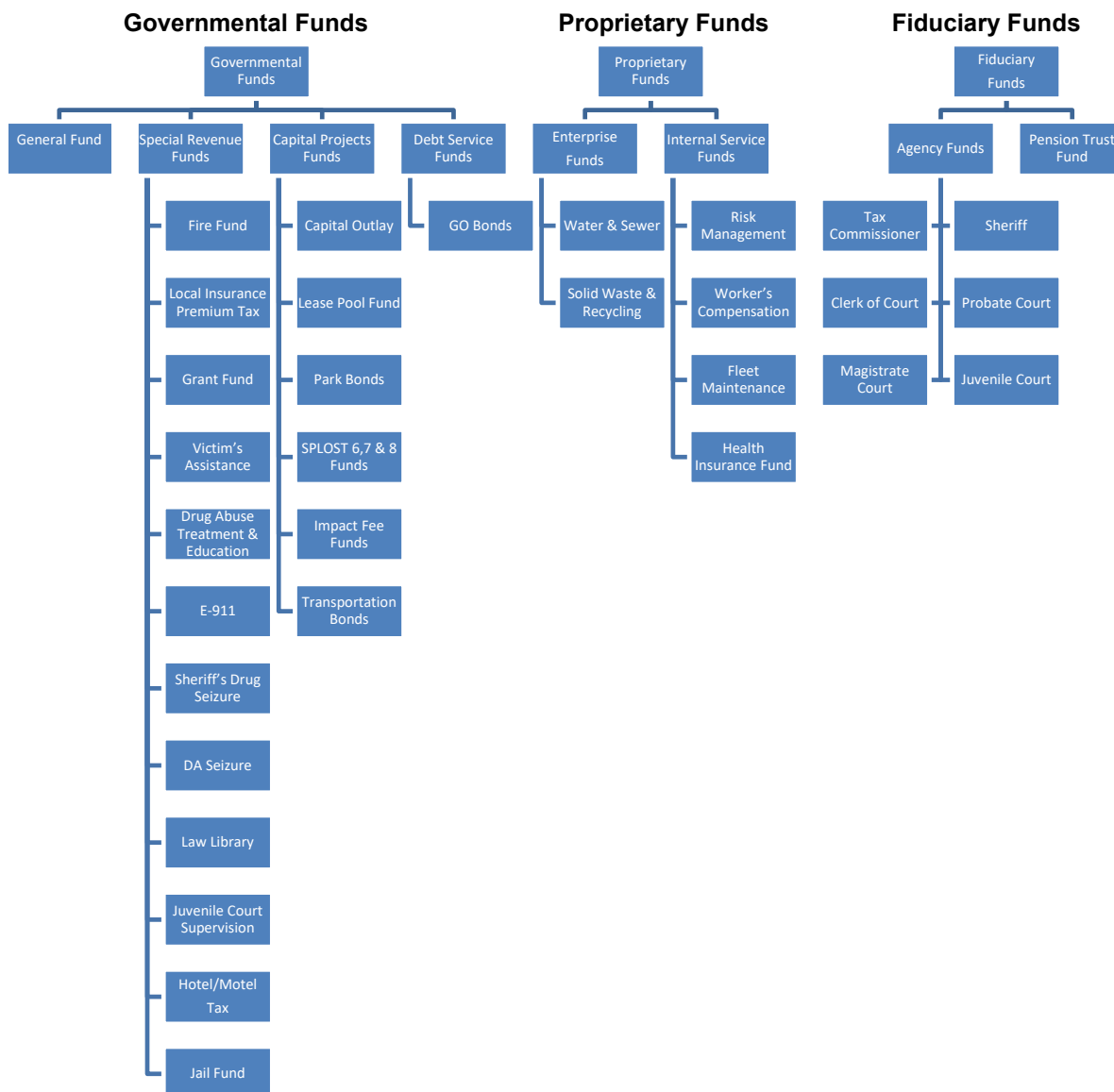
Department/Fund Relationship (continued)

SPECIAL REVENUE FUNDS																	
	Department/Office	General Fund	Law Library	DA Drug Seizure	SO Drug Seizure	D.A.T.E. Edu	E911 Fund	Jail Fund	Victims Witness	Juvenile Court Supv	Ins Prem.	Grant Fund	Fire Fund	Hotel Motel Tax	Capital Funds	Enterprise Funds	Internal Service Funds
Gen. Gov	Administration	X															
	Board of Commissioners	X													X		
	Communications	X													X		
	Finance	X															
	GIS Services	X													X		
	IS&T and Telecommunications	X													X		
	Office Services	X															
	Payroll	X															
	Personnel Services	X															
	Procurement	X															
	Public Facilities	X													X		
	Risk Management																X
	Tax Assessor	X															
	Tax Commissioner	X													X		
	Training & Development	X															
	Voter Registration	X															
Judicial	Accountability Court	X				X						X					
	Board of Equalization	X															
	Clerk of Courts	X															
	Court Administration	X	X														
	District Attorney	X		X					X								
	Indigent Defense	X															
	Juvenile Court	X								X							
	Magistrate Court	X															
	Pre-Trial Services	X															
	Probate Court	X															
	State Court	X															
	State Court Solicitor	X															
	Superior Court	X															
	Ambulance Service	X															
	Corner	X													X		
Public Safety	E911/Radio System	X					X								X		
	Emergency Management System	X										X					
	Fire Department											X	X		X		
	Sheriff's Office	X			X			X				X			X		
	Fleet														X		X
Public Works	General Engineering										X						
	Recycling & Solid Waste															X	
	Roads & Bridges										X	X			X		
	Storm Water Management										X	X					
	Traffic Engineering										X						
Health/Wellness	Water & Sewer															X	
	Animal Services	X													X		
	Animal Shelter	X													X		
	Community Service	X															
	Dial-a-Ride	X										X					
	Other Agency Funding	X															
	Public Health/Mental Health	X															
	Public Welfare	X															
	Senior Services	X										X			X		
	Extension Service	X															
Cultural/Recreation	Library	X													X		
	Parks and Recreation	X										X			X		
Housing/Development	Code Compliance	X															
	Economic Development	X												X			
	Natural Resource Conservation	X															
	Planning and Development	X													X		

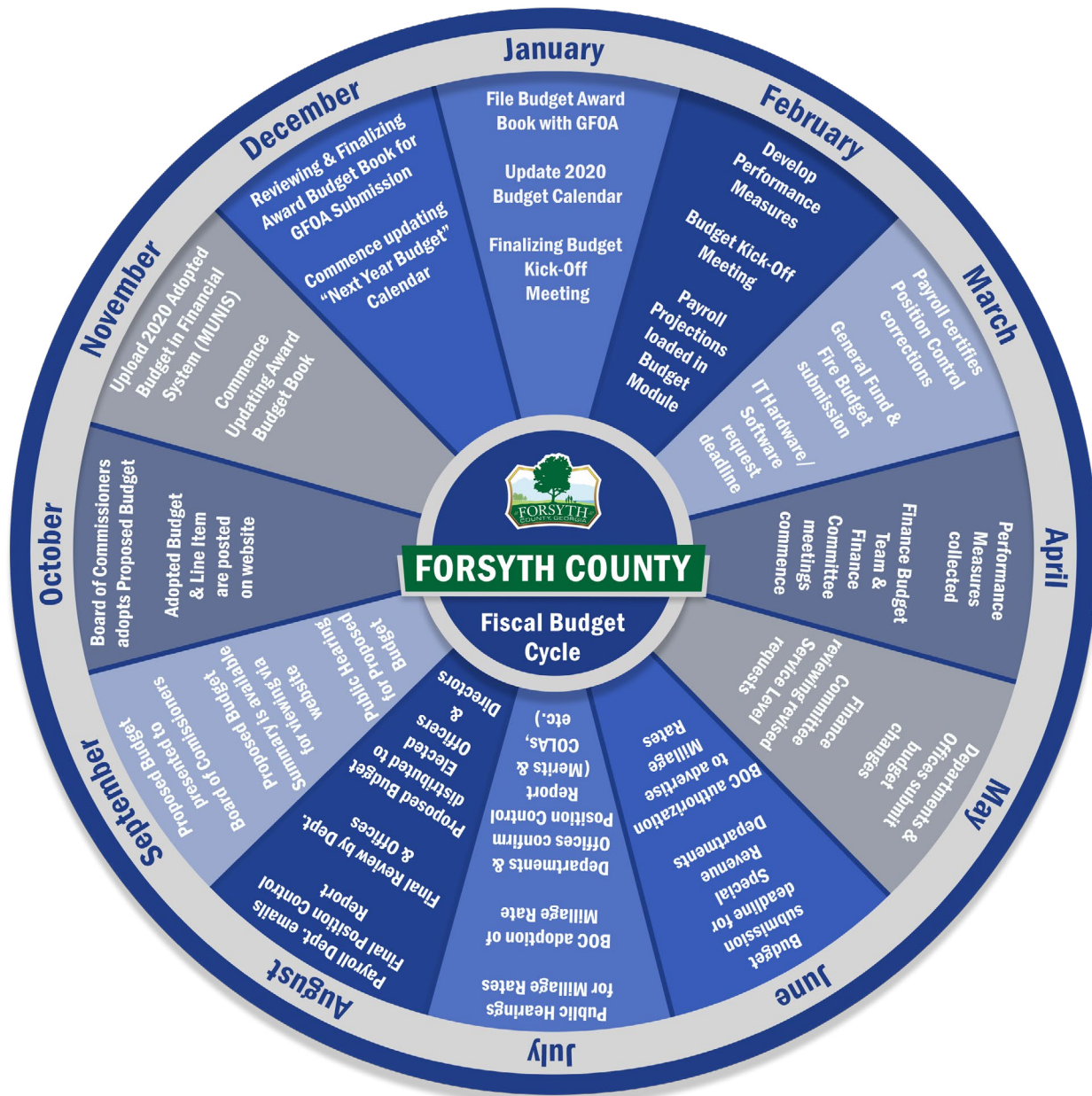
The Fund Structure of Forsyth County

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, 2019, 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:



Annual Budget Cycle Process



Basis of Budgeting: Budget Policies & Procedures

Basis of Budgeting/Legal Requirements

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. Governmental Funds use the modified accrual basis while Proprietary Funds are adopted on the accrual basis.

For Governmental Funds

- Debt – The budget is amended for the receipt of debt proceeds. Payments for principal and interest are budgeted in the debt service funds.
- Compensated absences – Employees earn hours of personal time off (PTO). PTO applied to the use of time off, thereby resulting in no reduction of a regular paycheck, is expensed to the salary budget. However, in those cases when an employee can “cash out” PTO above the normal pay amount, it is charged to an account budgeted in each department for “Personal Leave Paid”.

Annual budgets are also adopted for the one operating budgets of its Proprietary Funds (Enterprise and Internal Service for planning, control, cost allocation, and evaluation purposes. The county uses project-length programming for its sales tax, impact fee, and bond proceeds Capital Funds. An annual budget is adopted for the one general Capital Outlay Fund. Projects not completed in the fiscal year must be re-budgeted in the subsequent year budgets in that fund.

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



FY 2020 Budget Calendar

YELLOW = BOC WORK SESSIONS

BLUE = BOC REGULAR MEETINGS AND PUBLIC HEARINGS

FEBRUARY 2019

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 8** – February Budget Kick-Off Meeting in Commissioner’s Meeting Room from 10 a.m. – 11 a.m.
- February 11** – Payroll Projections loaded in Budget Module for FY2020 are available for review.
- February 25** – Departments and Offices deadline for Position Control and Budget corrections to Payroll Department.
- February 28** – Deadline for Departments and Offices to have Mission Statement, Goals/Objectives, Performance Measures, Staffing Requests, Anticipated Building Maintenance Requests, Grant Requests and Technology Software/Hardware Requests.

MARCH 2019

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 4** – Payroll Department certifies Position Control corrections with Departments, Offices and the Finance Department.
- March 8** – Review deadline for Technology Software/Hardware requests by IS&T.
- March 11** – Deadline for General Fund Departments and Fire Fund to enter FY 2020 Current Service Level Budget in Munis. (Track 1)
- March 11** – Finance Committee will meet to discuss the Budget Calendar, Millage Rates, Digest Projections, etc....
- March 13** – Deadline for Revised/New Service Level Budget Proposals due into Finance; including justification form and Staffing Requests.

APRIL 2019

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 1-16** Finance Budget Team meets with Elected Officials and Departments to review their FY 2020 Budget requests. (Track 1)
- April 17-19** Finance Budget Team meets with County Manager to review Current Service and Revised Service Level Proposals for presentation of Preliminary Budget to BOC.
- April 19** – Level I FY 2020 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/or notification by the County Manager.
- April 30** – Finance Committee meets with Elected Officials.
- May - 3**

FY 2020 Budget Calendar (continued)

MAY 2019

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 13 –** Finance Committee Budget meeting for Service Level Budget Presentation and Review.
- May 17 –** Budget changes to Preliminary Budget are provided to Elected Officials and Department Directors for review.
- May 17 –** Level II FY 2020 Preliminary Budget Projection rolls to Level III.
- May 24 –** Agenda Item is submitted to the Clerk for the June 11th Work Session Presentation of the Preliminary Budget and authorization to advertise the Millage Rate.

JUNE 2019

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 3 –** Deadline for Water & Sewer, Recycling & Solid Waste and Special Revenue Funds excluding Fire Fund are due into Finance. [Track 2]
- June 11 –** Presentation of the FY 2020 Preliminary Budget for review and authorization to advertise the Millage Rates.
- June 20 –** Further discussion by the BOC during their Regular Meeting regarding the FY 2020 Preliminary Budget.
- June 25 –** Submit advertisement for Millage Rate Public Hearings to local newspaper to run June 26th, for July 11th Public Hearing.

JULY 2019

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 9 –** Submit advertisement for Final Public Hearing and BOC Adoption of Millage Rate to run July 10th, for July 18th Public Hearing.
- July 11 –** 1st and 2nd Public Hearings regarding the Millage Rate
- July 18 –** Final Public Hearing and BOC adoption of Millage Rate at 6:30 p.m.
- July 22-26** Finance Budget Team meets with Departments: (Water & Sewer, Recycling & Solid Waste, Engineering, E-911, Jail, Victim Witness) to review their FY 2020 Budget requests. (Track 2)
- July 31 –** Departments and offices confirm the Final Position Control Report and notify Payroll Department. Final Salary adjustments, including Merits and COLA's are allocated by Department.

FY 2020 Budget Calendar (continued)

AUGUST 2019

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 7 Finance Committee meeting for FY 2020 with Water & Sewer, Recycling & Solid Waste, Engineering, E-911, Jail, Victim Witness, etc. (Track 2)

August 6 – Level I FY 2020 Preliminary rolls Level III.

August 8 – Update Track 1&2 Departments (Internal)
9

August 8 – Payroll Department distributes Final FY 2020 Position Control as of August 2 to Departments and Offices by email.

August 20 – Finance Department emails Elected Officials and Department Directors the FY 2020 Proposed Budget. All changes are due to Finance by EOD. No additional changes to Proposed Budget will be allowed after August 23rd unless approved by County Manager and/or CFO.

August 20 – CFO & Finance Director review of 2020 Proposed Budget .
23

August 30 – Level III FY 2020 Preliminary Budget rolls to Level IV for FY 2020 Propose Budget and merge all projections after roll to Level IV. (tentative)

August 26 – Summary Sheets updated for all Departments (Track 1&2)
27 (Internal)

August 29 – Deadline for Agenda Request for FY 2020 Proposed Budget presentation package; copied for Agenda Request to be delivered to Commissioner's Clerk on August 30th.

SEPTEMBER 2019

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 2 – Agenda Request due to BOC Clerk for the September 10th Work Session Presentation of the FY 2020 Proposed Budget

September 3 – Called Finance Committee Meeting for Track 2 - FY 2020 Fleet Budget review, Sheriff's Office, Financial Review, etc.

September 10 – FY 2020 Proposed Budget is presented to the BOC.

September 10 – FY 2020 Proposed Budget Summary is available for viewing via Forsyth County website and a hard copy is available for viewing at County Administration reception desk.

FY 2020 Budget Calendar (continued)

OCTOBER 2019

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

October 3 – Public Hearing – FY 2020 Proposed Budget at 5:00 p.m.

October 24 – BOC Adopted FY 2020 Proposed Budget

NOVEMBER 2019

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 3 – FY 2020 Adopted Budget Summary is posted to Forsyth County's website.

November 3 – FY 2020 Adopted Line Item Budget is posted to Forsyth County's website.

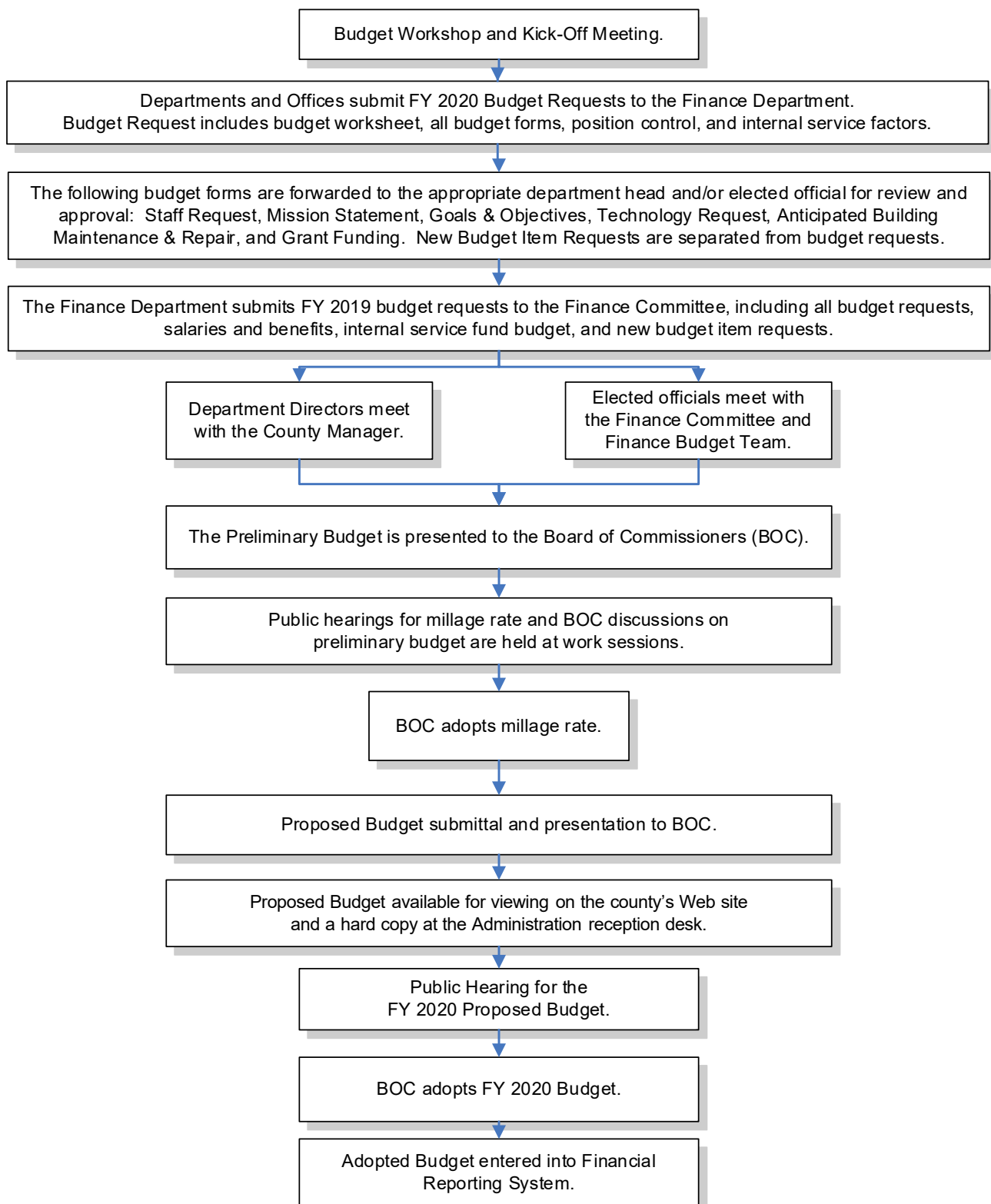
November 3 – FY 2020 Adopted Budget is loaded in Munis Financial Module.

DECEMBER 2019

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 2 – Preliminary Budget Award Book – Due January 24, 2020.
31**

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 fiscal year 2020 beginning January 1, 2020 and ending December 31, 2020.

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 2020 which was made available for public review; and,

WHEREAS, pursuant to notice published September 18, 2019 and a public hearing was conducted on October 3, 2019 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 October 24, 2019 after public notice of September 18, 2019 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2020.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, that the budget for 2020, 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 24 day of October 2019.

FORSYTH COUNTY BOARD OF COMMISSIONERS



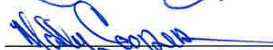
Laura Semanson, Chairman



Cindy J. Mills, Vice Chairman



Dennis T. Brown, Secretary

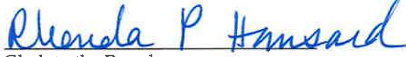


Molly Cooper, Member



Todd Levent, Member

ATTEST:



Rhonda P. Hamsaid
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 (continued)

Forsyth County, Georgia
FY 2020 Adopted Budget
January 1, 2020 to December 31, 2020

Exhibit A: Budget Resolution

	Special Revenue Funds					
	General Fund	Law Library Fund	DA Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treat & Educ	Jail Fund
Revenues :						
Taxes	117,681,343	0	0	0	0	0
Licenses & Permits	6,404,200	0	0	0	0	0
Intergovern Revenues	450,000	0	0	0	0	0
Charges for Services	17,963,924	0	0	0	0	0
Fines & Forfeit	2,571,200	100,392	4,000	200,000	536,000	285,000
Investment Income	900,000	0	0	5,400	6,000	12,000
Contributions & Donations	17,800	0	0	9,900	0	0
Miscellaneous Revenue	892,600	0	0	110,000	0	0
Other Financing Sources & Transfers	2,811,000	0	0	447,000	348,302	350,000
Total	\$149,692,067	\$100,392	\$4,000	\$772,300	\$890,302	\$647,000
Expenditures :						
Salaries & Benefits	94,552,580	24,760	0	1,000	173,750	0
Operating	28,438,100	75,000	4,000	589,400	559,300	370,000
Capital	1,079,713	0	0	171,900	0	277,000
Internal Service Charges	3,876,280	632	0	0	3,747	0
Depreciation	0	0	0	0	0	0
Other Charges & Transfers	19,734,704	0	0	0	58,485	0
Debt Services	0	0	0	0	0	0
Contingencies	2,010,690	0	0	10,000	95,020	0
Total	\$149,692,067	\$100,392	\$4,000	\$772,300	\$890,302	\$647,000

Forsyth County, Georgia
FY 2020 Adopted Budget
January 1, 2020 to December 31, 2020

Exhibit A: Budget Resolution

	Special Revenue Funds					Capital Fund	Debt Service Fund
	Victim's Witns Asst Prog Fund	Juvenile Crt Supervision Fund	Local Insurance Prem Tax Fund	Grant Fund	Fire Fund	Hotel/Motel Tax Fund	GO Bond Fund
Revenues :							
Taxes	0	0	12,558,000	0	28,108,294	700,000	14,390,105
Licenses & Permits	0	0	50,000	0	200,000	0	0
Intergovern Revenues	0	0	0	5,052,997	0	0	0
Charges for Services	0	0	0	47,388	-714,710	0	-421,000
Fines & Forfeit	130,000	15,000	0	0	0	0	0
Investment Income	1,500	200	75,000	0	150,000	0	350,000
Contributions & Donations	0	0	0	55,000	5,000	0	0
Miscellaneous Revenue	0	0	500	0	40,000	0	0
Other Financing Sources & Transfers	348,594	0	1,736,362	1,213,875	600,000	0	2,857,360
Total	\$480,094	\$15,200	\$14,419,862	\$6,369,260	\$28,388,584	\$700,000	\$17,176,465
Expenditures :							
Salaries & Benefits	419,639	0	8,573,440	2,745,914	20,951,722	100,000	0
Operating	30,180	15,200	3,524,111	3,489,019	2,948,375	0	10,000
Capital	0	0	1,419,642	0	2,446,600	0	0
Internal Service Charges	3,577	0	902,669	123,827	1,406,547	0	0
Depreciation	0	0	0	0	0	0	0
Other Charges & Transfers	26,698	0	0	10,500	284,509	600,000	0
Debt Services	0	0	0	0	0	0	17,166,465
Contingencies	0	0	0	0	350,831	0	0
Total	\$480,094	\$15,200	\$14,419,862	\$6,369,260	\$28,388,584	\$700,000	\$17,176,465

Forsyth County, Georgia
FY 2020 Adopted Budget
January 1, 2020 to December 31, 2020

Exhibit A: Budget Resolution

	Enterprise Funds		Internal Service Funds				Total
	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation	Fleet Maintenance	
Revenues :							
Taxes	0	0	0	0	0	0	173,507,742
Licenses & Permits	150,000	0	0	0	0	0	6,804,200
Intergovern Revenues	32,900	0	0	0	0	0	5,535,897
Charges for Services	75,645,450	3,598,000	2,153,153	34,604,400	1,210,940	1,320,448	140,937,993
Fines & Forfeit	0	0	0	0	0	0	3,841,592
Investment Income	785,000	145,000	30,000	100,000	35,000	0	2,825,100
Contributions & Donations	0	0	0	0	0	0	87,700
Miscellaneous Revenue	225,000	30,000	100,000	75,000	40,000	0	1,513,100
Other Financing Sources & Transfers	70,243	239,567	42,715	0	8,100	562,000	38,609,430
Total	\$76,908,593	\$4,012,567	\$2,325,868	\$34,779,400	\$1,294,040	\$1,882,448	\$373,662,754
Expenditures :							
Salaries & Benefits	11,668,625	1,084,040	295,359	3,490,000	1,227,436	1,415,360	150,932,293
Operating	29,346,042	1,459,482	1,984,925	51,600	26,000	205,600	74,133,836
Capital	1,824,705	567,789	12,328	0	0	104,000	15,186,437
Internal Service Charges	1,048,758	116,256	33,256	27,018,000	40,604	117,488	35,055,977
Depreciation	0	35,000	0	0	0	40,000	75,000
Other Charges & Transfers	21,435,363	750,000	0	1,500,000	0	0	45,099,859
Debt Services	9,085,100	0	0	0	0	0	26,251,565
Contingencies	2,500,000	0	0	2,719,800	0	0	26,927,787
Total	\$76,908,593	\$4,012,567	\$2,325,868	\$34,779,400	\$1,294,040	\$1,882,448	\$373,662,754

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



Section Two

Financial Summaries

Budget at a Glance

The total FY 2020 Adopted Budget, including governmental and proprietary funds, is \$373.7 million. The Governmental Funds budget, which is \$252.5 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary Funds budget, which is \$121.2 million, is made up of the Enterprise Funds and the Internal Service Funds. The FY 2020 Adopted Budget is \$30.1 million more than the FY 2019 Adopted Budget.

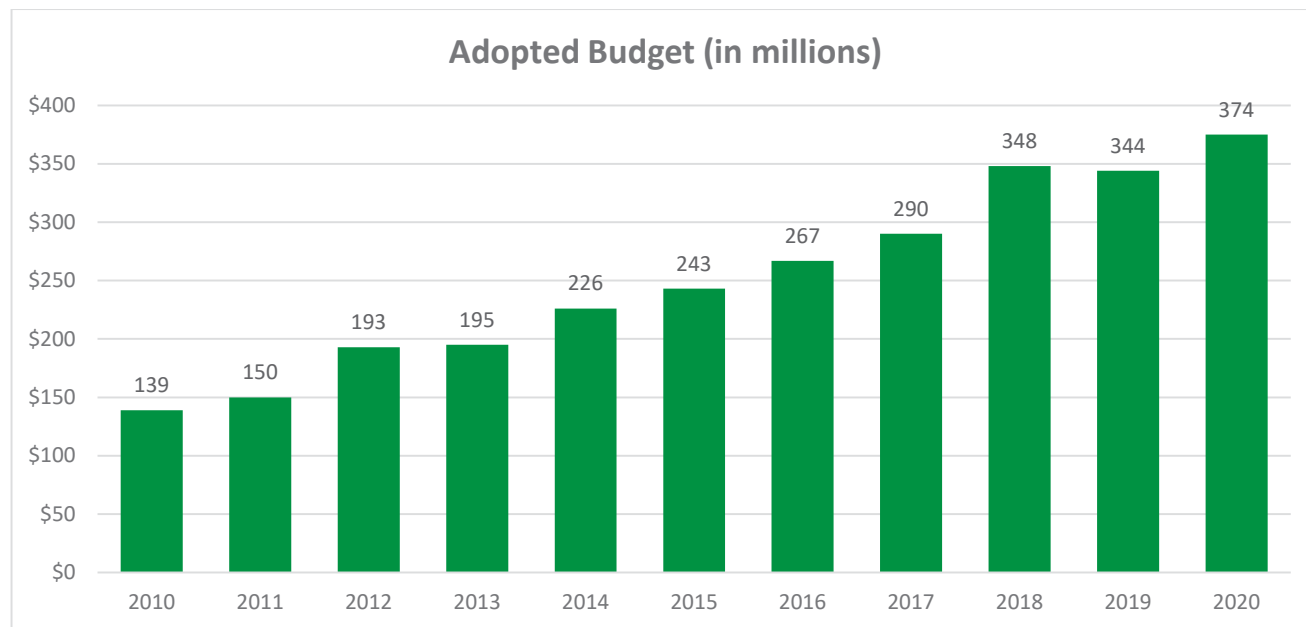


Figure 1 – Adopted Budget

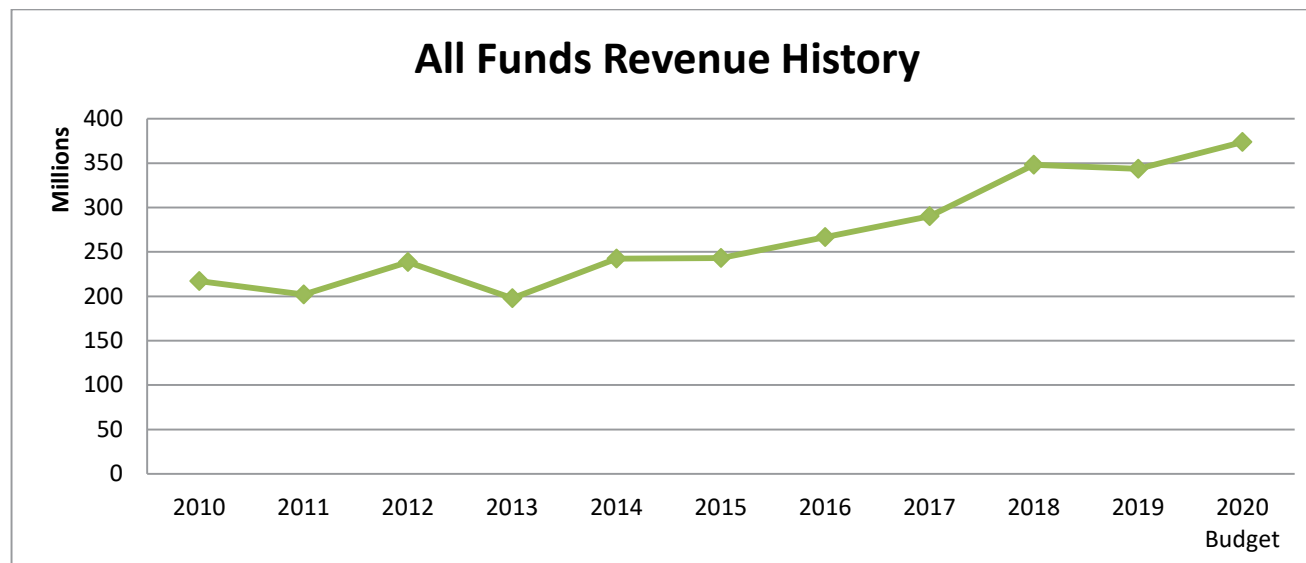


Figure 2 – All Funds Revenue History

There is an increase in the overall budget compared to FY 2019. This is due in part to an increase in the tax digest of 8.4%, which impacts the General Fund, Fire Fund, and Bond Fund. There is also an increase in Charges for Services in the General Fund and the Enterprise Funds.

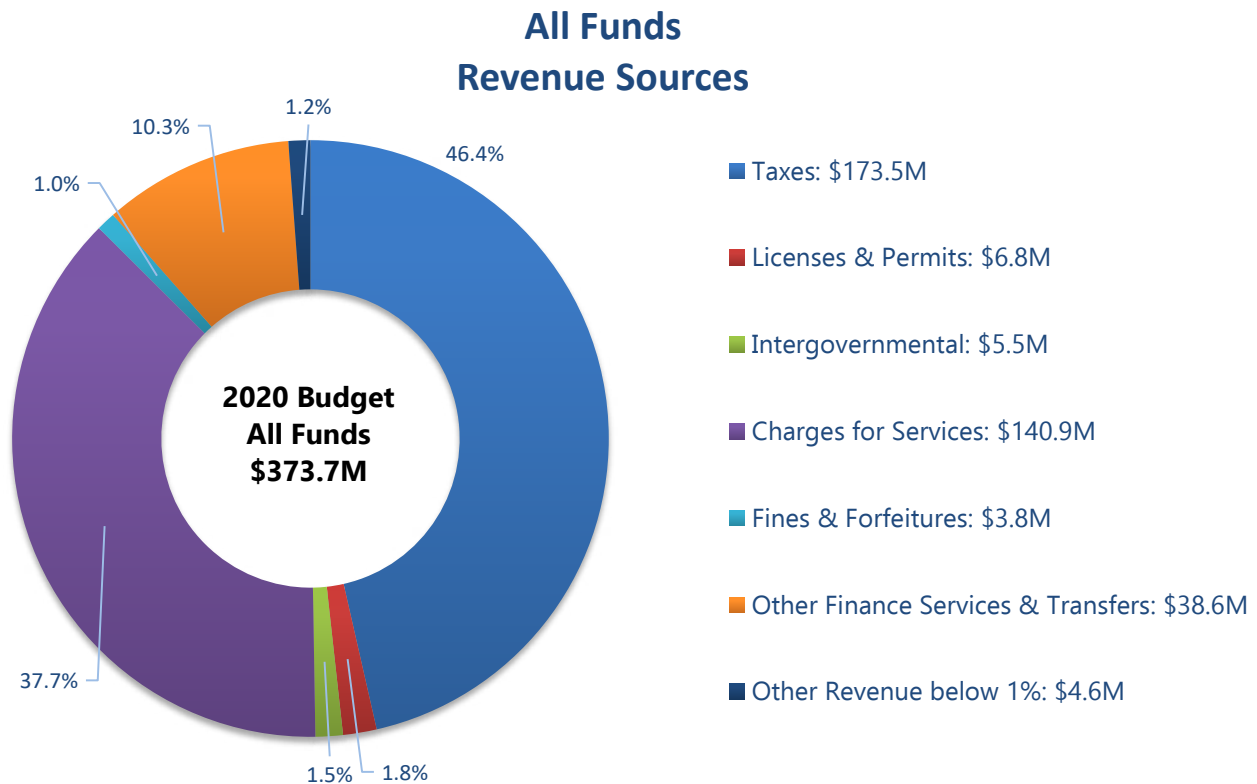


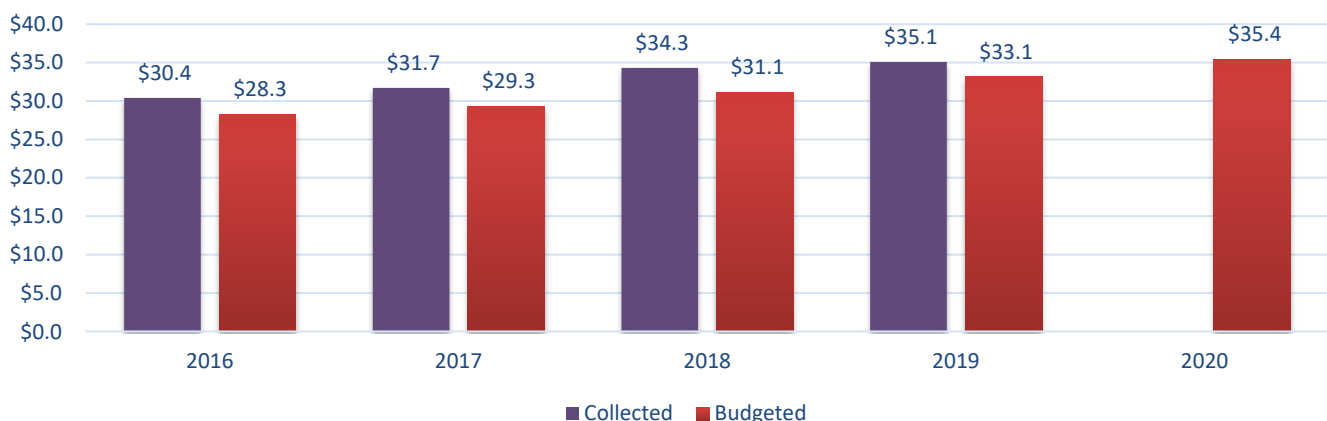
Figure 3 – Revenue Sources

Other Revenue below 1%: \$4.4M represents Investment Income \$2.8M, Miscellaneous Revenue \$1.5M, and Contributions & Donations \$0.1M. The total FY 2020 Adopted Budget for revenues is \$373.7 million, all funds included. \$314.4 million or 84.2% of the total revenue is comprised of the following **major** revenue categories:

- **Taxes**
\$173.5 million
- **Charges for services**
\$140.9 million

The following graphs depict a few of the county's revenue sources for this 2020 budget year.

5 Year Local Option Sales Tax History (millions)



The projected total for FY 2019 LOST revenue is \$35.1 million.

Planning Permit Fees

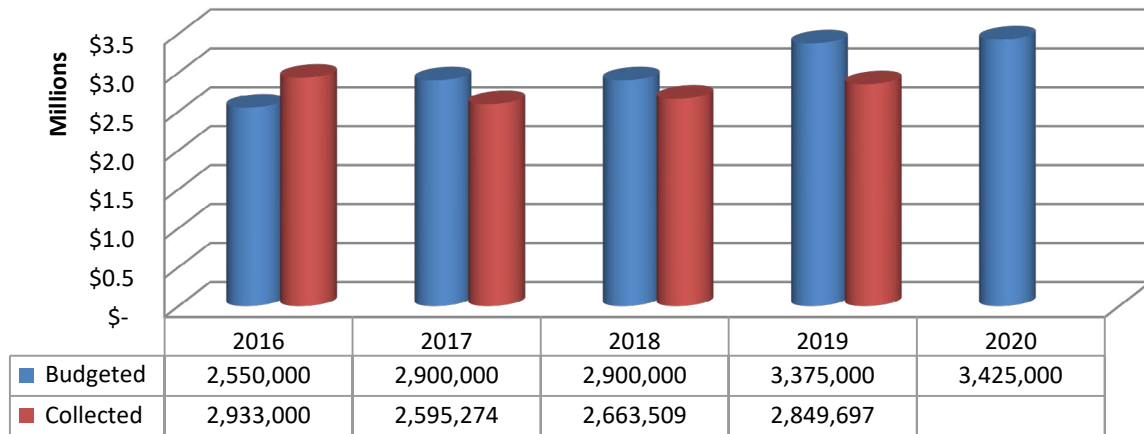


Figure 5 – Planning Permit Fees

The projected total for FY 2019 Planning Permit Revenue is \$2.8M.

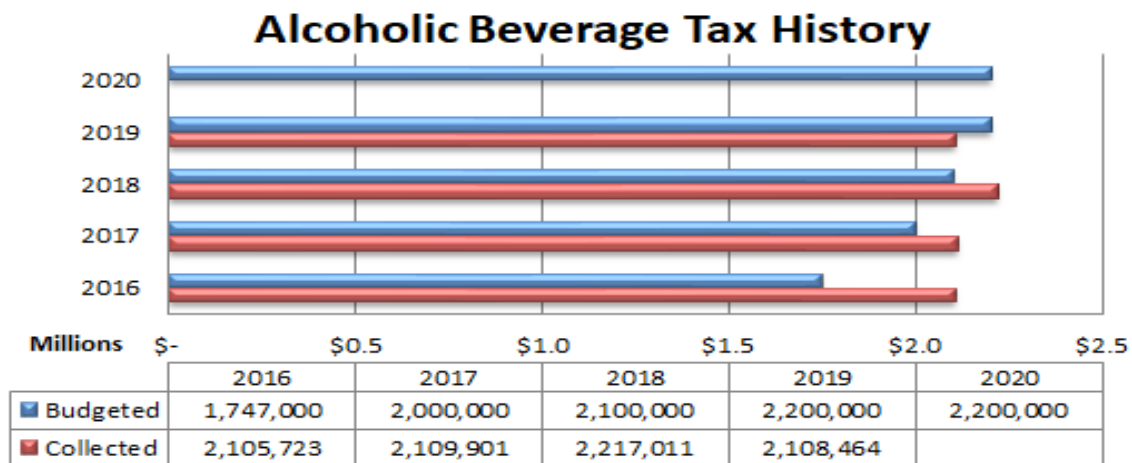


Figure 6 – Alcohol Beverage Tax History

The projected total for the FY 2019 Alcohol Beverage Tax collections received is \$2.1 million.

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
 - Budget based on current year projections.
- Cable TV Franchise Tax
 - Tax imposed on cable operators which provide services under a franchise agreement
 - Budget based on prior year actuals received from various cable service providers
- Alcohol Excise Tax
 - Tax on the sale of alcoholic beverages
 - Budget 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 all businesses licensed in the unincorporated area of the county
- Financial Institution 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
- 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
- Business License
 - Tax for registration of businesses
 - Budget based on prior year actuals, current year projections & recent economic conditions

Licenses & Permits:

- 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

Budget at a Glance (continued)

- 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.

The revenue received from various offices and court systems is budgeted 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

Budget at a Glance (continued)

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 several county properties
 - Budget based on current agreements
- Investment income
 - Interest revenue from the County's various bank accounts and investments
 - 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 - applied to the re-budgeting of items not completed in prior year
- 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 Sheriff's Office "H.E.A.T." unit

Budget at a Glance (continued)

The General Fund, at \$149.7 million in revenues, is the largest fund in the county. It provides the funding for most of the county's departments and offices, which the primary source of revenue is taxes. Taxes account for 78.62%, or \$117.7 million of the revenue. The main component is Property Taxes that are levied at \$60.9 million and the Local Option Sales Tax (LOST) at \$35.4 million.

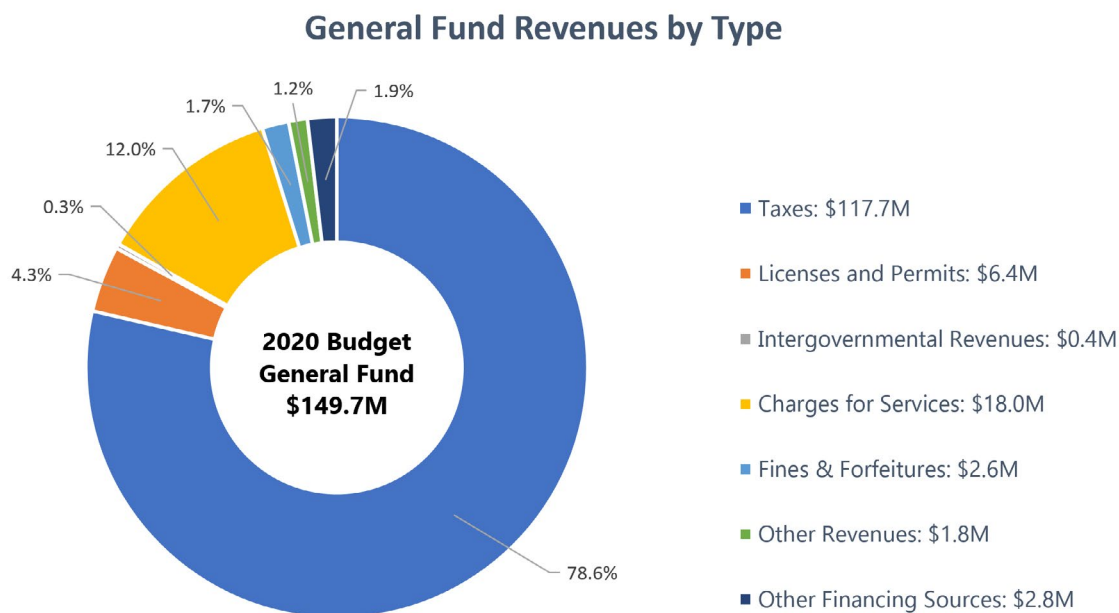
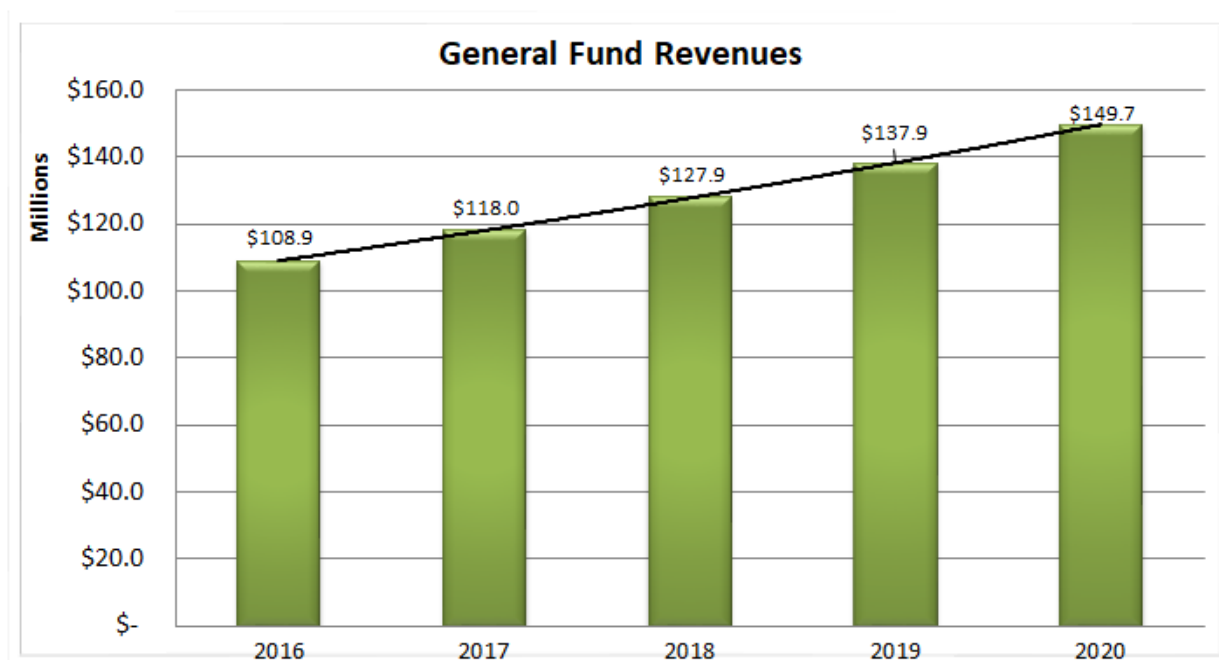


Figure 7 – General Fund Revenues by Type

The General Fund budgeted revenues for FY 2020 show an increase of \$11.8 million from FY 2019 Adopted Budget of \$137.9 million. Some contributing factors to this increase include the 8.4% increase in the tax digest, a millage increase of 3.2%, an increase in Charges for Services driven by \$439K for the increased tax collection commission, \$336K for the increased internal service fee revenue charges, and \$148K for new revenue for the Board of Education portion of the radio system usage.



GENERAL FUND EXPENDITURES

FY 2020 General Fund expenditures budgeted are \$11.8 million more than the FY 2019 Adopted Budget.

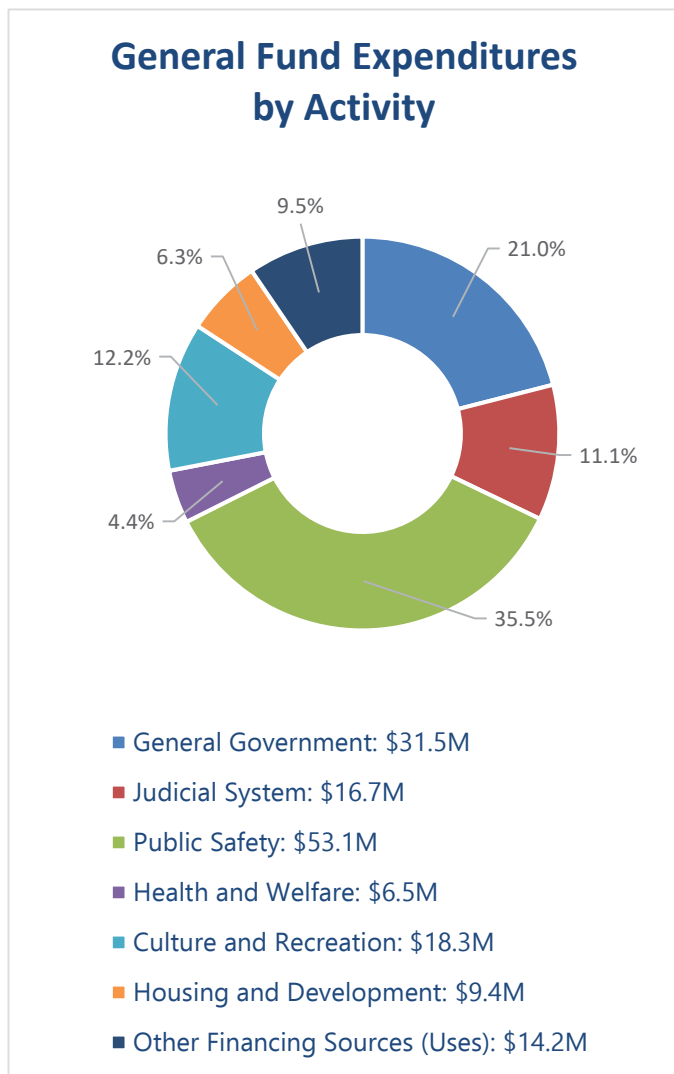


Figure 9 – General Fund Expenditures by Activity

The major service provided to citizens is public safety which is 35.5% or \$53.1 million of the 2020 General Fund Adopted Budget.

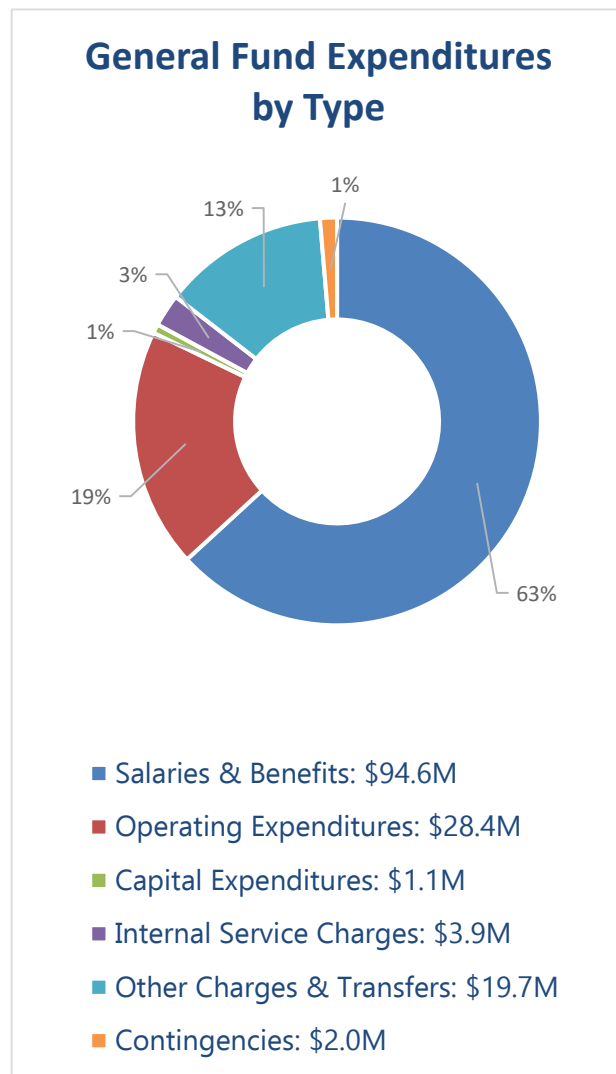


Figure 10 – General Fund Expenditures by Type

Salaries and Benefits make up the largest expenditures of 63.2% or \$94.6 million of the 2020 General Fund Adopted Budget.

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, Ambulance Service, Emergency Management Agency, 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, and contingency.



Adopted Budget Summary

FORSYTH COUNTY, GEORGIA
FY 2020 Adopted Budget Summary
January 1, 2020 to December 31, 2020

GENERAL FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2020 Adopted Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,681,343
Licenses & Permits	-	-	-	-	-	6,404,200
Intergovern Revenues	-	-	-	-	-	450,000
Charges for Services	-	-	-	-	-	17,963,924
Fines & Forfeit	-	-	-	-	-	2,571,200
Investment Income	-	-	-	-	-	900,000
Contributions & Donations	-	-	-	-	-	17,800
Miscellaneous Revenue	-	-	-	-	-	892,600
Transfers & Use of Fund Balance	-	-	-	-	-	2,811,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,692,067
EXPENDITURES						
GENERAL GOVERNMENT						
Administration	\$ 1,200,318	\$ 183,500	\$ -	\$ 12,464	\$ -	\$ 1,396,282
Board of Commissioners	259,521	167,250	-	12,957	-	439,728
Communications	544,159	100,266	-	5,832	-	650,257
Finance	1,546,961	128,900	-	13,918	-	1,689,779
Geographic Information Services	1,087,533	153,100	262,000	9,880	-	1,512,513
Information Systems & Technology	2,408,831	2,164,300	17,500	25,828	-	4,616,459
Non-Departmental	-	1,301,390	-	-	-	1,301,390
Office Services	-	553,000	-	-	-	553,000
Payroll Services	272,949	55,900	-	2,262	-	331,111
Personnel Services	724,769	187,075	-	6,404	-	918,248
Procurement	1,039,250	32,856	1,228	8,942	-	1,082,276
Public Facilities	2,022,547	4,613,593	989	66,671	-	6,703,800
Rural Development	-	-	-	-	260,700	260,700
Tax Assessor	3,153,361	606,242	989	52,707	-	3,813,299
Tax Commissioner's Office	3,872,855	763,100	-	42,985	-	4,678,940
Training & Development	87,661	16,600	-	709	-	104,970
Voter Registration	1,241,335	153,196	-	7,032	-	1,401,563
Total	\$ 19,462,050	\$ 11,180,268	\$ 282,706	\$ 268,591	\$ 260,700	\$ 31,454,315
JUDICIAL SYSTEM						
Accountability Court	\$ 429,577	\$ -	\$ -	\$ 6,820	\$ -	\$ 436,397
Board of Equalization	21,530	15,300	-	-	-	36,830
Clerk of Courts	2,754,012	464,300	-	25,089	-	3,243,401
Court Administration	1,099,379	245,650	3,989	4,911	-	1,353,929
District Attorney	931,125	43,300	-	15,948	-	990,373
Indigent Defense	357,157	1,033,480	-	4,655	-	1,395,292
Juvenile Court	1,213,510	1,122,500	-	16,203	-	2,352,213
Magistrate Court	1,241,105	112,000	-	12,748	-	1,365,853
Pre-Trial Services	237,067	11,500	-	2,669	-	251,236
Probate Court	1,328,160	143,554	1,656	12,793	-	1,486,163
State Court	1,084,283	57,600	-	12,795	-	1,154,678
State Court Solicitor	1,958,295	50,900	-	28,184	-	2,037,379
Superior Court	488,748	51,500	-	4,964	-	545,212
Total	\$ 13,143,948	\$ 3,351,584	\$ 5,645	\$ 147,779	\$ -	\$ 16,648,956

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2020 Adopted Budget Summary
January 1, 2020 to December 31, 2020

GENERAL FUND (Continued)	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2020 Adopted Budget
PUBLIC SAFETY						
Ambulance Service	\$ -	\$ 938,897	\$ -	\$ -	\$ -	\$ 938,897
Coroner & Medical Examiner	153,904	54,970	-	3,184	-	212,058
Emergency Management Agency	174,052	100,810	150,000	4,459	50,000	479,321
E-911 Center	112,103	145,467	-	3,432	-	261,002
Sheriff's Office	42,337,915	7,105,497	441,500	1,303,756	-	51,188,668
Total	\$ 42,777,974	\$ 8,345,641	\$ 591,500	\$ 1,314,831	\$ 50,000	\$ 53,079,946
HEALTH & WELFARE						
Animal Services	\$ 564,578	\$ 68,254	\$ 92,256	\$ 10,243	\$ -	\$ 735,331
Animal Shelter	1,312,018	328,200	2,967	16,542	-	1,659,727
Community Services	7,320	3,400	-	-	-	10,720
Public Transportation/ Fleet Services	282,808	59,700	-	3,613	511,346	857,467
Other General Government Depts.	-	66,700	-	3,163	769,000	838,863
Senior Services	1,941,175	206,579	-	36,907	258,052	2,442,713
Total	\$ 4,107,899	\$ 732,833	\$ 95,223	\$ 70,468	\$ 1,538,398	\$ 6,544,821
CULTURE AND RECREATION						
Extension Service	\$ 33,468	\$ 206,734	\$ -	\$ 2,421	\$ -	\$ 242,623
Library	-	9,700	-	73,325	7,047,912	7,130,937
Parks & Recreation	7,310,777	3,375,388	17,189	239,075	-	10,942,429
Total	\$ 7,344,245	\$ 3,591,822	\$ 17,189	\$ 314,821	\$ 7,047,912	\$ 18,315,989
HOUSING & DEVELOPMENT						
Code Compliance	\$ 1,173,537	\$ 75,214	\$ 23,848	\$ 23,380	\$ -	\$ 1,295,979
Economic Development	-	140,000	-	-	310,000	450,000
Natural Resource Conserv Services	111,896	6,500	-	1,193	-	119,589
Planning & Community Development	6,381,031	1,014,238	63,602	85,217	-	7,544,088
Total	\$ 7,666,464	\$ 1,235,952	\$ 87,450	\$ 109,790	\$ 310,000	\$ 9,409,656
OTHER FINANCING						
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 1,510,690	\$ 1,510,690
Non-Departmental	-	-	-	-	11,027,694	11,027,694
Retiree Benefits	50,000	-	-	1,650,000	-	1,700,000
Total	\$ 50,000	\$ -	\$ -	\$ 1,650,000	\$ 12,538,384	\$ 14,238,384
TOTAL GENERAL FUND	\$ 94,552,580	\$ 28,438,100	\$ 1,079,713	\$ 3,876,280	\$ 21,745,394	\$ 149,692,067
% of Fund Total	63.2%	19.0%	0.7%	2.6%	14.5%	

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA FY 2020 Adopted Budget Summary January 1, 2020 to December 31, 2020

SPECIAL REVENUE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2020 Adopted Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,366,294
Licenses & Permits	-	-	-	-	-	250,000
Intergovern Revenues	-	-	-	-	-	5,052,997
Charges for Services	-	-	-	-	-	4,812,678
Fines & Forfeit	-	-	-	-	-	1,270,392
Investment Income	-	-	-	-	-	280,100
Contributions & Donations	-	-	-	-	-	69,900
Miscellaneous Revenue	-	-	-	-	-	150,500
Transfers & Use of Fund Balance	-	-	-	-	-	5,097,337
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,350,198
EXPENDITURES						
Law Library Fund	\$ 24,760	\$ 75,000	\$ -	\$ 632	\$ -	\$ 100,392
DA Drug Seizure Fund	-	4,000	-	-	-	4,000
Sheriff Drug Seizure Fund	1,000	589,400	171,900	-	10,000	772,300
Drug Abuse Treatment & Education	173,750	559,300	-	3,747	153,505	890,302
Emergency 911 Fund	4,208,668	584,500	405,700	364,336	-	5,563,204
Jail Fund	-	370,000	277,000	-	-	647,000
Victim's Witness Asst Prog Fund	419,639	30,180	-	3,577	26,698	480,094
Juvenile Court Supervision Fund	-	15,200	-	-	-	15,200
Grant Fund	2,745,914	3,489,019	-	123,827	10,500	6,369,260
Hotel/Motel Tax Fund	100,000	-	-	-	600,000	700,000
Total	\$ 7,673,731	\$ 5,716,599	\$ 854,600	\$ 496,119	\$ 800,703	\$ 15,541,752
Local Insurance Premium Tax Fund						
Roads and Bridges	\$ 4,552,131	\$ 2,317,538	\$ 1,336,126	\$ 212,904	\$ -	\$ 8,418,699
Traffic Engineering	321,506	336,955	30,000	11,224	-	699,685
Storm Water Management	1,204,018	382,518	53,516	22,990	-	1,663,042
General Engineering	2,495,785	487,100	-	655,551	-	3,638,436
Total	\$ 8,573,440	\$ 3,524,111	\$ 1,419,642	\$ 902,669	\$ -	\$ 14,419,862
Fire Fund						
Fire Department (CARP/Contingency)	\$ -	\$ -	\$ 1,950,000	\$ -	\$ 350,831	\$ 2,300,831
Fire Administration	4,330,923	2,252,475	496,600	1,406,547	-	8,486,545
Fire Fighting	16,362,559	-	-	-	284,509	16,647,068
Fire Maintenance	258,240	695,900	-	-	-	954,140
Total	\$ 20,951,722	\$ 2,948,375	\$ 2,446,600	\$ 1,406,547	\$ 635,340	\$ 28,388,584
TOTAL SPECIAL REVENUE FUNDS	\$ 37,198,893	\$ 12,189,085	\$ 4,720,842	\$ 2,805,335	\$ 1,436,043	\$ 58,350,198
% of Fund Total	63.8%	20.9%	8.1%	4.8%	2.5%	

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2020 Adopted Budget Summary
January 1, 2020 to December 31, 2020

CAPITAL OUTLAY FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2020 Adopted Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	70,000
Charges for Services	-	-	-	-	-	50,000
Investment Income	-	-	-	-	-	200,000
Transfers & Use of Fund Balance	-	-	-	-	-	26,921,108
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,241,108
EXPENDITURES						
Capital Outlay Fund	\$ -	\$ -	\$ 1,619,706	\$ -	\$ 16,555,203	\$ 18,174,909
District Beautification	-	-	-	-	971,814	971,814
Neighborhood Identification	-	-	-	-	2,414,029	2,414,029
Information Systems & Technology	-	-	676,845	-	-	676,845
Geographic Information Services	-	-	107,500	-	-	107,500
Tax Commissioner - Admin	-	-	28,577	-	-	28,577
Communications	-	-	303,800	-	-	303,800
Animal Services	-	-	262,715	-	-	262,715
PC&D - Administration	-	-	160,000	-	-	160,000
Public Facilities	-	423,002	696,515	-	-	1,119,517
Sheriff's Office - Administration	-	-	1,075,000	-	-	1,075,000
Coroner & Medical Examiner	-	-	37,150	-	-	37,150
Roads & Bridges	-	-	220,000	-	-	220,000
Fleet Services	-	-	405,500	-	-	405,500
Senior Services	-	-	35,462	-	-	35,462
P&R - Administration	-	-	1,248,290	-	-	1,248,290
TOTAL CAPITAL OUTLAY FUND	\$ -	\$ 423,002	\$ 6,877,060	\$ -	\$ 19,941,046	\$ 27,241,108
% of Fund Total	0.0%	1.6%	25.2%	0.0%	73.2%	

DEBT SERVICE	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2020 Adopted Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,390,105
Charges for Services	-	-	-	-	-	(421,000)
Investment Income	-	-	-	-	-	350,000
Transfers & Use of Fund Balance	-	-	-	-	-	2,857,360
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,176,465
EXPENDITURES						
Operating	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Principal Payments	-	-	-	-	10,620,000	10,620,000
Interest Payments	-	-	-	-	6,546,465	6,546,465
TOTAL DEBT SERVICE FUND	\$ -	\$ 10,000	\$ -	\$ -	\$ 17,166,465	\$ 17,176,465
% of Fund Total	0.0%	0.1%	0.0%	0.0%	99.9%	

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA FY 2020 Adopted Budget Summary January 1, 2020 to December 31, 2020

ENTERPRISE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2020 Adopted Budget
Revenues						
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	150,000
Intergovern Revenues	-	-	-	-	-	32,900
Charges for Services	-	-	-	-	-	79,243,450
Investment Income	-	-	-	-	-	930,000
Miscellaneous Revenue	-	-	-	-	-	255,000
Transfers & Use of Fund Balance	-	-	-	-	-	309,810
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,921,160
EXPENDITURES						
Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ 20,623,063	20,623,063
Waste Water Treatment	585,240	11,927,947	26,002	3,771	-	12,542,960
Sewer Services	-	3,006,500	-	-	-	3,006,500
General Operations	-	3,509,000	1,000,000	1,044,987	12,397,400	17,951,387
Commercial Services	1,252,492	579,504	4,656	-	-	1,836,652
Engineering	3,767,167	1,363,533	427,719	-	-	5,558,419
Meter Services	592,081	55,250	15,000	-	-	662,331
Water Services	-	1,128,000	-	-	-	1,128,000
Water Treatment Facility	-	7,076,300	-	-	-	7,076,300
Maintenance	5,471,645	700,008	351,328	-	-	6,522,981
Total	\$ 11,668,625	\$ 29,346,042	\$ 1,824,705	\$ 1,048,758	\$ 33,020,463	\$ 76,908,593
Recycling & Solid Waste Fund						
Litter Detail	\$ 79,766	\$ 9,000	\$ -	\$ 757	\$ -	89,523
Recycling & Solid Waste	851,623	1,195,982	566,289	114,083	35,000	2,762,977
Landfill	-	-	-	-	750,000	750,000
Landfill - Restricted	152,651	254,500	1,500	1,416	-	410,067
Total	\$ 1,084,040	\$ 1,459,482	\$ 567,789	\$ 116,256	\$ 785,000	\$ 4,012,567
TOTAL ENTERPRISE FUNDS	\$ 12,752,665	\$ 30,805,524	\$ 2,392,494	\$ 1,165,014	\$ 33,805,463	\$ 80,921,160
% of Fund Total	15.8%	38.1%	3.0%	1.4%	41.8%	
INTERNAL SERVICE FUNDS						
REVENUES						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	39,288,941
Investment Income	-	-	-	-	-	165,000
Miscellaneous Revenue	-	-	-	-	-	215,000
Transfers & Use of Fund Balance	-	-	-	-	-	612,815
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,281,756
EXPENDITURES						
Risk Management	\$ 295,359	\$ 1,984,925	\$ 12,328	\$ 33,256	\$ -	2,325,868
Employee Health Benefits	3,490,000	-	-	27,018,000	3,419,800	33,927,800
Wellness Center	-	51,600	-	-	800,000	851,600
Workers' Compensation	1,227,436	26,000	-	40,604	-	1,294,040
Fleet Maintenance	1,415,360	205,600	104,000	117,488	40,000	1,882,448
TOTAL INTERNAL SERVICE FUNDS	\$ 6,428,155	\$ 2,268,125	\$ 116,328	\$ 27,209,348	\$ 4,259,800	\$ 40,281,756
% of Fund Total	16.0%	5.6%	0.3%	67.5%	10.6%	
TOTAL FOR ALL FUNDS	\$ 150,932,293	\$ 74,133,836	\$ 15,186,437	\$ 35,055,977	\$ 98,354,211	\$ 373,662,754

All Funds Summary

	All Funds Total	General Fund	Special Revenue Funds	Capital Fund	Debt Service Fund	Enterprise Funds	Internal Service Funds
Revenues :							
Taxes & Commissions	\$173,507,742	\$117,681,343	\$41,366,294	\$70,000	\$14,390,105	\$0	\$0
Licenses & Permits	6,804,200	6,404,200	250,000	0	0	150,000	0
Intergovernmental Revenues	5,535,897	450,000	5,052,997	0	0	32,900	0
Charges for Services	140,937,993	17,963,924	4,812,678	50,000	-421,000	79,243,450	39,288,941
Fines & Forfeit	3,841,592	2,571,200	1,270,392	0	0	0	0
Investment Income	2,825,100	900,000	280,100	200,000	350,000	930,000	165,000
Contributions & Donations	87,700	17,800	69,900	0	0	0	0
Miscellaneous Revenue	1,513,100	892,600	150,500	0	0	255,000	215,000
Other Financing Sources & Transfers	38,609,430	2,811,000	5,097,337	26,921,108	2,857,360	309,810	612,815
Total	\$373,662,754	\$149,692,067	\$58,350,198	\$27,241,108	\$17,176,465	\$80,921,160	\$40,281,756
Expenditures :							
Salaries & Benefits	\$150,932,293	\$94,552,580	\$37,198,893	\$0	\$0	\$12,752,665	\$6,428,155
Operating	74,133,836	28,438,100	12,189,085	423,002	10,000	30,805,524	2,268,125
Capital	15,186,437	1,079,713	4,720,842	6,877,060	0	2,392,494	116,328
Internal Service Charges	35,055,977	3,876,280	2,805,335	0	0	1,165,014	27,209,348
Depreciation	75,000	0	0	0	0	35,000	40,000
Other Charges & Transfers	45,099,859	19,734,704	980,192	699,600	0	22,185,363	1,500,000
Debt Services	26,251,565	0	0	0	17,166,465	9,085,100	0
Contingencies	26,927,787	2,010,690	455,851	19,241,446	0	2,500,000	2,719,800
Total	\$373,662,754	\$149,692,067	\$58,350,198	\$27,241,108	\$17,176,465	\$80,921,160	\$40,281,756

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 FY 2020, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the county at 0.970 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 2018 assessed value of taxable property after the issuance of the Bonds, the county could incur up to \$1,082,409,888 of long-term obligations payable as general obligation bonds.

COMPUTATION OF LEGAL DEBT MARGIN	
Assessed Value of Taxable Property as of December 31, 2018	<u>\$ 13,347,908,876</u>
Debt Limit (10% of Assessed Value)	\$ 1,334,799,888
Amount of Debt Applicable to Debt Limit	<u>\$ 252,390,000</u>
Legal Debt Margin	<u>\$ 1,082,409,888</u>

The current outstanding General Obligation and Sales Tax Debt includes:

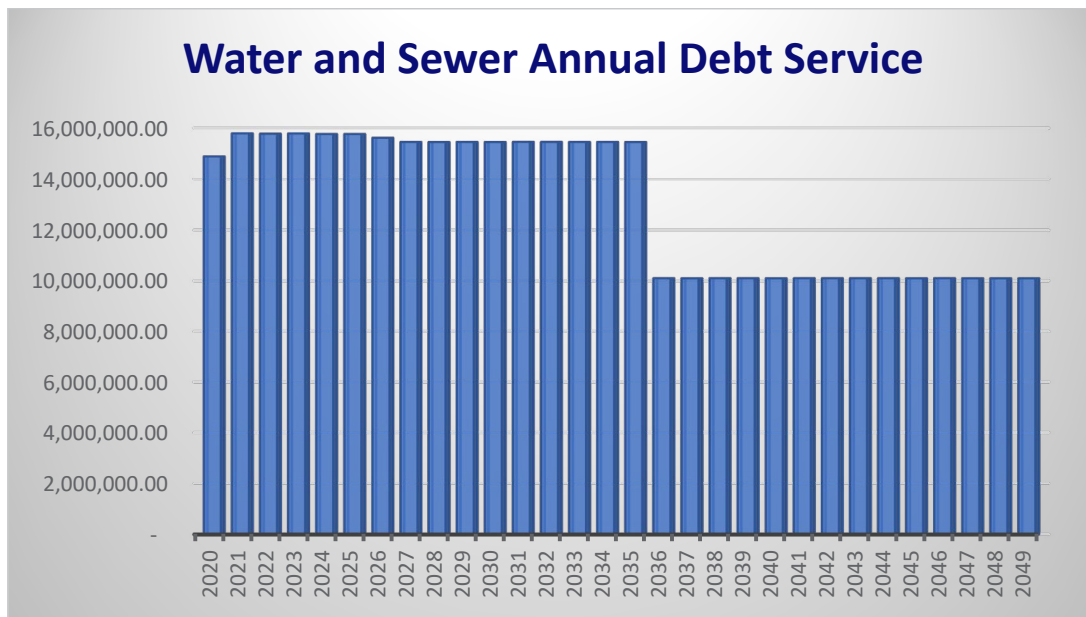
- \$3,745,000 Series 2012 – for the purpose of refunding the General Obligation Refunding Bonds, Series 2004 in order to achieve debt service savings. The county was able to take advantage of low interest rates and reduce the county's total debt service payments by approximately \$1,354,821. They bear 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.
- \$12,150,00 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.
- \$73,370,000 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.
- \$85,300,000 Series 2019 – 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. The county anticipates paying the principal and interest on the Bonds with the proceeds of the Sales and Use tax (SPLOST VIII)

Debt Service (continued)

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:

- **\$13,275,000 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.
- **\$7,270,000 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.
- **\$18,585,000 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.
- **\$69,830,000 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.
- **\$137,550,000 Series 2019** – for the purpose of (a) refunding the Authority's Variable Rate Refunding Revenue Bonds, Series 2011, (b) paying the costs of the acquisition, construction and equipping of certain improvements to the Water and Sewer System.



Debt Service Fund

GENERAL OBLIGATION BONDS 2020

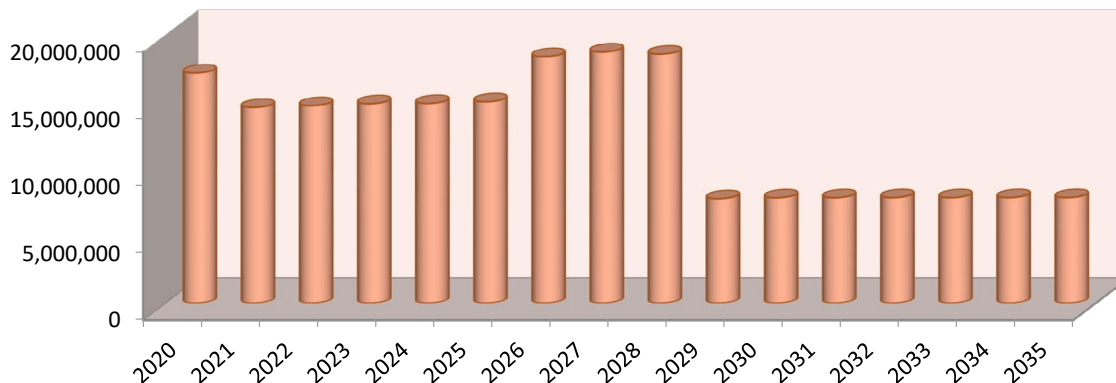
REVENUES

TAXES	\$ 14,390,105
CHARGES FOR SERVICES (COMMISSIONS)	(421,000)
OTHER REVENUES	350,000
OTHER FINANCING SOURCES	2,857,360
TOTAL REVENUES	\$ 17,176,465

EXPENDITURES

MGMT & PROF SERV	\$ 10,000
BOND PRINCIPAL-2012 SERIES	3,745,000
BOND PRINCIPAL-2015AG SERIES	2,225,000
BOND PRINCIPAL-2015BG SERIES	4,345,000
BOND PRINCIPAL-2017 SERIES	305,000
BOND INTEREST PAYMENTS-2012 SERIES	40,071
BOND INTEREST PAYMENTS-2013 SERIES	121,200
BOND INTEREST PAYMENTS-2015AG SERIES	529,625
BOND INTEREST PAYMENTS-2015BG SERIES	2,907,125
BOND INTEREST PAYMENTS-2017 SERIES	2,948,444
TOTAL EXPENDITURES	\$ 17,176,465

General Obligation Bonds Annual Debt Service



Excluding 2019 Sales Tax GO Bonds Series, because debt service is funded by SPLOST collections.

Debt Service (continued)

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

Category of Debt	Amount Outstanding
General Obligation Bonds	\$ 240,200,000
Revenue Bonds	246,510,000
Total	<u>\$ 486,710,000</u>

GO Bonds*				Water & Sewer Bonds**			Aggregate (Total All Bonds)		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020	10,620,000	10,764,077	21,384,077	5,920,000	8,968,846	14,888,846	16,540,000	19,732,923	36,272,923
2021	23,885,000	10,415,694	34,300,694	6,185,000	9,614,800	15,799,800	30,070,000	20,030,494	50,100,494
2022	25,210,000	9,224,469	34,434,469	6,450,000	9,336,350	15,786,350	31,660,000	18,560,819	50,220,819
2023	26,610,000	7,966,444	34,576,444	6,750,000	9,045,950	15,795,950	33,360,000	17,012,394	50,372,394
2024	27,965,000	6,628,944	34,593,944	7,040,000	8,736,000	15,776,000	35,005,000	15,364,944	50,369,944
2025	29,510,000	5,214,444	34,724,444	7,390,000	8,384,500	15,774,500	36,900,000	13,598,944	50,498,944
2026	14,750,000	3,638,819	18,388,819	7,610,000	8,020,325	15,630,325	22,360,000	11,659,144	34,019,144
2027	15,860,000	2,873,569	18,733,569	7,825,000	7,643,825	15,468,825	23,685,000	10,517,394	34,202,394
2028	16,515,000	2,064,194	18,579,194	8,225,000	7,242,575	15,467,575	24,740,000	9,306,769	34,046,769
2029	6,295,000	1,493,944	7,788,944	8,650,000	6,820,700	15,470,700	14,945,000	8,314,644	23,259,644
2030	6,620,000	1,237,269	7,857,269	9,070,000	6,396,850	15,466,850	15,690,000	7,634,119	23,324,119
2031	6,825,000	1,035,594	7,860,594	9,500,000	5,971,700	15,471,700	16,325,000	7,007,294	23,332,294
2032	7,040,000	827,619	7,867,619	9,945,000	5,526,300	15,471,300	16,985,000	6,353,919	23,338,919
2033	7,255,000	608,659	7,863,659	10,410,000	5,059,800	15,469,800	17,665,000	5,668,459	23,333,459
2034	7,495,000	373,506	7,868,506	10,900,000	4,571,125	15,471,125	18,395,000	4,944,631	23,339,631
2035	7,745,000	125,856	7,870,856	11,340,000	4,127,600	15,467,600	19,085,000	4,253,456	23,338,456
2036	-	-	-	6,285,000	3,815,475	10,100,475	6,285,000	3,815,475	10,100,475
2037	-	-	-	6,550,000	3,547,650	10,097,650	6,550,000	3,547,650	10,097,650
2038	-	-	-	6,830,000	3,272,500	10,102,500	6,830,000	3,272,500	10,102,500
2039	-	-	-	7,085,000	3,015,525	10,100,525	7,085,000	3,015,525	10,100,525
2040	-	-	-	7,350,000	2,748,250	10,098,250	7,350,000	2,748,250	10,098,250
2041	-	-	-	7,630,000	2,470,250	10,100,250	7,630,000	2,470,250	10,100,250
2042	-	-	-	7,920,000	2,180,950	10,100,950	7,920,000	2,180,950	10,100,950
2043	-	-	-	8,220,000	1,879,900	10,099,900	8,220,000	1,879,900	10,099,900
2044	-	-	-	8,535,000	1,566,625	10,101,625	8,535,000	1,566,625	10,101,625
2045	-	-	-	8,825,000	1,274,475	10,099,475	8,825,000	1,274,475	10,099,475
2046	-	-	-	9,095,000	1,005,675	10,100,675	9,095,000	1,005,675	10,100,675
2047	-	-	-	9,370,000	728,700	10,098,700	9,370,000	728,700	10,098,700
2048	-	-	-	9,655,000	443,325	10,098,325	9,655,000	443,325	10,098,325
2049	-	-	-	9,950,000	149,250	10,099,250	9,950,000	149,250	10,099,250
	-	-	-	-	-	-	-	-	-
Total	\$ 240,200,000	\$ 64,493,099	\$ 304,693,099	\$ 246,510,000	\$ 143,565,796	\$ 390,075,796	\$ 486,710,000	\$ 208,058,895	\$ 694,768,895

*For Series 2012, Series 2013 Refunding, Series 2015 A & B G.O., Series 2017 & 2019 Bonds.

**For Series 2011, Series 2012, Series 2013, and Series 2015, and Series 2019 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 FY2020 Capital Projects is \$26,541,508 and is broken out as follows:

- \$15,855,603 for Reserves for Future Capital Outlay
- \$1,075,000 for replacement and new vehicles for Sheriff's Office
- \$ 677,502 for Facilities – Building and Improvements
- \$1,286,895 for radio system upgrades for Public Safety
- \$1,328,353 for Capital Asset Replacement Program (CARP) funding for vehicles
- \$ 781,700 for CARP funding for equipment and furnishings
- \$ 936,845 for CARP funding for computer hardware and software
- \$ 357,156 for CARP funding for Parks
- \$2,414,029 for the Neighborhood Identification Program
- \$ 971,814 for the District Roadway Beautification Program
- \$ 303,800 for purchase of communication equipment for Communications Department
- \$ 332,811 for site improvements Tree Ordinance
- \$ 220,000 for dog park

CAPTIAL PROJECT FUNDS

	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2020 Adopted Budget
REVENUES						
Other Revenues						-
Other Financing Sources						26,541,508
TOTAL REVENUES						<u>\$26,541,508</u>
EXPENDITURES						
Capital Projects	-	\$423,002	\$6,877,060	-	\$19,241,446	26,541,508
TOTAL CAPITAL PROJECT FUNDS	<u>\$ -</u>	<u>\$ 423,002</u>	<u>\$ 6,877,060</u>	<u>\$ -</u>	<u>\$ 19,241,446</u>	<u>\$26,541,508</u>

Fund Balance Summaries FY 2019-2020

(Restricted & Unrestricted)

	2018 Audited	2019 Projected	2020 Estimated	% INCR (DECR) from 2019
GOVERNMENTAL FUNDS				
General Fund 100				
Balance January 1	\$	54,492,330	\$	59,625,740
Sources		145,249,618		153,434,369
Uses		140,116,208		156,302,667
Ending Fund Balance	\$	54,492,330	\$	56,757,442 (4.81 %)
Fire District Fund 270				
Balance January 1	\$	7,252,239	\$	8,146,336
Sources		24,414,673		28,200,000
Uses		23,520,576		27,600,000
Ending Fund Balance	\$	7,252,239	\$	8,746,336 7.37 %
SPLOST Fund 323/324				
Balance January 1	\$	39,830,334	\$	60,846,334
Sources		41,516,000		43,200,000
Uses		20,500,000		49,100,000
Ending Fund Balance	\$	39,830,334	\$	54,946,334 (9.70 %)
Capital Outlay Fund 350				
Balance January 1	\$	19,645,250	\$	21,500,250
Sources		17,600,000		20,300,000
Uses		15,745,000		24,000,000
Ending Fund Balance	\$	19,645,250	\$	17,800,250 (17.21 %)
<i>*Planned spending of available revenues in fund balance.</i>				
Debt Service Fund 410				
Balance January 1	\$	15,076,630	\$	14,082,500
Sources		18,159,897		14,600,000
Uses		19,154,027		17,166,000
Ending Fund Balance	\$	15,076,630	\$	11,516,500 (18.22 %)
<i>*Planned spending of available revenues in fund balance.</i>				
SPECIAL REVENUE FUNDS				
Law Library Fund 205				
Balance January 1	\$	84,218	\$	95,718
Sources		98,500		101,000
Uses		87,000		94,000
Ending Fund Balance	\$	84,218	\$	102,718 7.31 %
District Attorney Drug Seizure Fund 210				
Balance January 1	\$	94,177	\$	95,177
Sources		3,000		4,000
Uses		2,000		3,000
Ending Fund Balance	\$	94,177	\$	96,177 1.05 %
Sheriff's Drug Seizure Fund 211				
Balance January 1	\$	615,863	\$	595,863
Sources		305,000		342,300
Uses		325,000		437,300
Ending Fund Balance	\$	615,863	\$	500,863 (15.94 %)
<i>*Planned spending of available revenues in fund balance.</i>				

Fund Balance Summaries FY 2019-2020 (continued)

(Restricted & Unrestricted)

	2018 Audited	2019 Projected	2020 Estimated	% INCR (DECR) from 2019
SPECIAL REVENUE FUNDS (Continued)				
Drug Abuse Treatment & Education Fund 212				
Balance January 1		\$ 429,247	\$ 414,247	
Sources		565,000	575,000	
Uses		580,000	680,000	
Ending Fund Balance	\$ 429,247	\$ 414,247	\$ 309,247	(25.35 %)
<i>*Planned spending of available revenues in fund balance.</i>				
Emergency 911 Telephone System Fund 215				
Balance January 1		\$ 2,650,163	\$ 2,550,163	
Sources		5,100,000	5,510,000	
Uses		5,200,000	5,563,204	
Ending Fund Balance	\$ 2,650,163	\$ 2,550,163	\$ 2,496,959	(2.09 %)
<i>*Planned spending of available revenues in fund balance.</i>				
County Jail Fund 216				
Balance January 1		\$ 658,809	\$ 643,809	
Sources		260,000	297,000	
Uses		275,000	302,500	
Ending Fund Balance	\$ 658,809	\$ 643,809	\$ 638,309	(0.85 %)
<i>*Planned spending of available revenues in fund balance.</i>				
Victim Witness Assistance Fund 230				
Balance January 1		\$ 8,313	\$ 8,313	
Sources		475,000	480,000	
Uses		475,000	480,000	
Ending Fund Balance	\$ 8,313	\$ 8,313	\$ 8,313	0.00 %
Juvenile Court Supervision Fund 231				
Balance January 1		\$ 14,919	\$ 13,919	
Sources		6,000	15,200	
Uses		7,000	15,200	
Ending Fund Balance	\$ 14,919	\$ 13,919	\$ 13,919	0.00 %
Insurance Premium Tax Fund 234				
Balance January 1		\$ 5,653,076	\$ 6,206,076	
Sources		12,153,000	12,900,000	
Uses		11,600,000	13,800,000	
Ending Fund Balance	\$ 5,653,076	\$ 6,206,076	\$ 5,306,076	(14.50 %)
<i>*Planned spending of available revenues in fund balance.</i>				
Grant Fund 250				
Balance January 1		\$ 620,088	\$ 120,088	
Sources		5,900,000	6,369,260	
Uses		6,400,000	6,369,260	
Ending Fund Balance	\$ 620,088	\$ 120,088	\$ 120,088	0.00 %
Hotel/Motel Tax Fund 275				
Balance January 1		\$ 0	\$ 0	
Sources		640,000	700,000	
Uses		640,000	700,000	
Ending Fund Balance	\$ 0	\$ 0	\$ 0	0.00 %

Fund Balance Summaries FY 2019-2020 (continued)

(Restricted & Unrestricted)

	2018 Audited	2019 Projected	2020 Estimated	% INCR (DECR) from 2019
ENTERPRISE FUNDS				
Water & Sewerage Authority Fund 505				
Balance January 1		\$ 41,727,255	\$ 47,727,255	
Sources		67,000,000	76,000,000	
Uses		61,000,000	65,000,000	
Ending Unrestricted Net Position	\$ 41,727,255	\$ 47,727,255	\$ 58,727,255	23.05 %
<i>*Increase due to expected higher water & sewer sales revenues from higher rates and growth.</i>				
Solid Waste & Recycling Fund 540				
Balance January 1		\$ 5,977,698	\$ 5,477,698	
Sources		3,100,000	3,300,000	
Uses		3,600,000	3,800,000	
Ending Unrestricted Net Position	\$ 5,977,698	\$ 5,477,698	\$ 4,977,698	(9.13 %)
<i>*Planned spending of available revenues in fund balance.</i>				
INTERNAL SERVICE FUNDS				
Risk Management Fund 610				
Balance January 1		\$ 1,069,870	\$ 1,019,870	
Sources		1,700,000	2,300,000	
Uses		1,750,000	2,200,000	
Ending Net Position	\$ 1,069,870	\$ 1,019,870	\$ 1,119,870	9.81 %
Employee Health Benefits Fund 615				
Balance January 1		\$ 3,470,497	\$ 2,770,497	
Sources		29,500,000	33,700,000	
Uses		30,200,000	32,500,000	
Ending Net Position	\$ 3,470,497	\$ 2,770,497	\$ 3,970,497	43.31 %
<i>*Increase due to higher employer contributions and cost controls.</i>				
Workers' Compensation Fund 620				
Balance January 1		\$ 814,344	\$ 584,344	
Sources		890,000	1,285,940	
Uses		1,120,000	1,294,040	
Ending Net Position	\$ 814,344	\$ 584,344	\$ 576,244	(1.39 %)
Fleet Maintenance Fund 635				
Balance January 1		\$ 90,952	\$ 20,952	
Sources		1,310,000	1,450,000	
Uses		1,380,000	1,450,000	
Ending Net Position	\$ 90,952	\$ 20,952	\$ 20,952	0.00 %

Three Year Consolidated Financial Schedules

GENERAL FUND

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	% Inc/Dec from 2019 Budget
REVENUES				
Taxes	\$ 103,032,836	\$ 105,830,813	\$ 117,681,343	11.20 %
Licenses and Permits	6,894,442	7,837,000	6,404,200	(18.28 %)
Intergovernmental Revenues	573,369	442,000	450,000	1.81 %
Charges for Services	15,871,648	16,869,362	17,963,924	6.49 %
Fines & Forfeitures	2,567,851	2,508,400	2,571,200	2.50 %
Other Revenues	2,539,597	1,526,413	1,810,400	18.60 %
Other Financing Sources	2,783,891	2,925,000	2,811,000	(3.90 %)
TOTAL REVENUES	\$ 134,263,634	\$ 137,938,988	\$ 149,692,067	8.52 %

EXPENDITURES

GENERAL GOVERNMENT

Administration	\$ 1,227,345	\$ 1,246,660	\$ 1,396,282	12.00 %
Board of Commissioners	952,195	424,944	439,728	3.48 %
Communications	479,189	467,527	650,257	39.08 %
Finance	1,378,107	1,521,441	1,689,779	11.06 %
GIS Services	1,184,182	1,300,484	1,512,513	16.30 %
Information Systems and Technology	4,203,872	4,260,426	4,616,459	8.36 %
Non-Departmental (Operating Expenditures) *	71,466	903,000	1,301,390	44.12 %
Office Services	466,921	504,000	553,000	9.72 %
Payroll Services	250,843	332,193	331,111	(0.33 %)
Personnel Services	770,907	911,309	918,248	0.76 %
Procurement	849,446	918,642	1,082,276	17.81 %
Public Facilities	5,405,806	5,701,897	6,703,800	17.57 %
Rural Development	238,396	243,300	260,700	7.15 %
Surplus Property Sales **	2,134	3,600	-	(100.00 %)
Tax Assessor	2,989,100	3,331,691	3,813,299	14.46 %
Tax Commissioner - Accounting	288,815	295,776	304,610	2.99 %
Tax Commissioner - Administration	1,132,154	1,125,969	1,112,022	(1.24 %)
Tax Commissioner - Auto	1,981,838	2,260,919	2,717,369	20.19 %
Tax Commissioner - Property	497,578	543,261	544,939	0.31 %
Subtotal Tax Commissioner	\$ 3,900,385	\$ 4,225,925	\$ 4,678,940	10.72 %
Training & Development	18,845	135,718	104,970	(22.66 %)
Voter Registration	894,819	1,097,774	1,401,563	27.67 %
Total General Government	\$ 25,283,957	\$ 27,530,531	\$ 31,454,315	14.25 %

JUDICIAL SYSTEM

Accountability Court	\$ 275,548	\$ 320,748	\$ 436,397	36.06 %
Board of Equalization	34,347	38,100	36,830	(3.33 %)
Clerk of Courts	2,954,525	3,310,075	3,243,401	(2.01 %)
Court Administration	565,728	714,963	1,353,929	89.37 %
District Attorney	915,987	932,721	990,373	6.18 %
Indigent Defense	1,377,981	1,255,056	1,395,292	11.17 %
Juvenile Court ***	1,933,388	2,241,610	1,846,435	(17.63 %)
Juvenile Court- Judges	-	-	505,778	-
Magistrate Court	1,120,044	1,293,006	1,365,853	5.63 %
Pre-Trial Services	264,000	278,284	251,236	(9.72 %)
Probate Court	1,122,432	1,247,281	1,486,163	19.15 %
State Court	1,010,417	1,150,673	1,154,678	0.35 %
State Court Solicitor	1,737,861	1,870,906	2,037,379	8.90 %
Superior Court	568,536	671,343	545,212	(18.79 %)
Total Judicial System	\$ 13,880,794	\$ 15,324,766	\$ 16,648,956	8.64 %

* Non-Departmental is split between two functions within the General Fund. The General Government function displays the operating expenditures and the Other Financing function displays the transfers and contingencies.

** Surplus Property Sales expenditures Budget was moved to Procurement starting in 2020.

*** Juvenile Court split up after the 2019 Adopted Budget to specify the expenditures directly for the two Judges and attorney.

Three Year Consolidated Financial Schedules (continued)

GENERAL FUND Continued

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	% Inc/Dec from 2019 Budget
PUBLIC SAFETY				
Sheriff - Administration	\$ 3,908,824	\$ 4,286,542	\$ 4,038,567	(5.78 %)
Sheriff - Animal Control *	259,169	-	-	- %
Sheriff - Court Services	5,129,828	5,570,378	5,696,108	2.26 %
Sheriff - Detention Center	11,864,896	12,819,911	13,463,552	5.02 %
Sheriff - Enforcement North Precinct	4,785,640	4,611,735	4,743,970	2.87 %
Sheriff - Enforcement South Precinct	5,235,668	5,525,966	6,059,221	9.65 %
Sheriff - Major Crimes Investigation	1,872,489	1,883,444	1,765,016	(6.29 %)
Sheriff - Property Crimes Investigation	753,536	843,895	1,089,929	29.15 %
Sheriff - Public Relations	172,173	240,147	495,315	106.25 %
Sheriff - Special Detail Service	3,857,342	5,403,260	6,098,859	12.87 %
Sheriff - Support Services	3,989,838	4,450,241	5,097,538	14.55 %
Sheriff - Training	906,283	1,126,075	1,435,973	27.52 %
Sheriff - Vice Control Narcotics	1,063,907	1,113,488	1,204,620	8.18 %
Subtotal Sheriff	\$ 43,799,594	\$ 47,875,082	\$ 51,188,668	6.92 %
Ambulance Service	885,000	911,550	938,897	3.00 %
Coroner & Medical Examiner	258,816	229,276	212,058	(7.51 %)
E911 Center	358,381	407,230	261,002	(35.91 %)
Emergency Management Agency **	-	260,292	479,321	84.15 %
Total Public Safety	\$ 45,301,790	\$ 49,683,430	\$ 53,079,946	6.84 %
PUBLIC WORKS				
District Beautification Fund ***	\$ 153,057	\$ -	\$ -	- %
Total Public Works	\$ 153,057	\$ -	\$ -	- %
HEALTH & WELFARE				
Animal Services *	\$ 121,223	\$ 463,148	\$ 735,331	58.77 %
Animal Shelter	1,057,384	1,206,308	1,659,727	37.59 %
Community Services	10,150	13,100	10,720	(18.17 %)
Mental Health	57,200	57,200	60,380	5.56 %
Non-Profit Funding	390,403	435,000	435,000	0.00 %
Public Health	150,818	150,800	152,898	1.39 %
Public Transportation (Dial-a- Ride)	507,330	687,762	857,467	24.67 %
Public Welfare (DFACS)	160,207	205,500	190,585	(7.26 %)
Senior Services	2,106,376	2,290,512	2,442,713	6.64 %
Total Health & Welfare	\$ 4,561,090	\$ 5,509,330	\$ 6,544,821	18.80 %
CULTURE & RECREATION				
Parks & Rec - Administration Division	\$ 1,467,153	\$ 1,588,146	\$ 1,540,291	(3.01 %)
Parks & Rec - Athletic Division	1,333,531	1,364,528	1,596,273	16.98 %
Parks & Rec - Lake Division	521,419	445,508	509,091	14.27 %
Parks & Rec - Natural Resource Mgmt. Division	1,145,465	1,255,838	1,456,527	15.98 %
Parks & Rec - Park Operations Division	3,321,718	3,579,941	3,815,611	6.58 %
Parks & Rec - Recreation Division	1,811,333	1,864,584	2,024,636	8.58 %
Subtotal Parks & Recreation	\$ 9,600,618	\$ 10,098,545	\$ 10,942,429	8.36 %
Extension Service	143,719	171,425	242,623	41.53 %
Library	6,048,854	6,589,479	7,130,937	8.22 %
Total Culture and Recreation	\$ 15,793,191	\$ 16,859,449	\$ 18,315,989	8.64 %

* Animal Services moved from S.O.- Animal Control to the newly created Org in General Fund starting in October 2018.

** Emergency Management Agency moved from the Fire Fund to the General Fund starting in 2019.

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

Three Year Consolidated Financial Schedules (continued)

GENERAL FUND Continued

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	% Inc/Dec from 2019 Budget
HOUSING AND DEVELOPMENT				
P&CD - Administration	\$ 1,659,882	\$ 1,460,293	\$ 1,972,587	35.08 %
P&CD - Business License	311,185	431,749	440,120	1.94 %
P&CD - Current Planning	857,080	1,018,737	1,174,402	15.28 %
P&CD - Inspections	2,096,198	2,731,924	2,779,185	1.73 %
P&CD - Long Range Planning	887,461	996,717	1,177,794	18.17 %
Subtotal Planning & Community Development	\$ 5,811,806	\$ 6,639,420	\$ 7,544,088	13.63 %
Code Compliance	929,621	1,140,939	1,295,979	13.59 %
Economic Development	362,590	450,000	450,000	0.00 %
Natural Resources Conservation Services	118,689	115,512	119,589	3.53 %
Total Housing & Development	\$ 7,222,706	\$ 8,345,871	\$ 9,409,656	12.75 %
OTHER FINANCING				
Reserve for Contingency	\$ 84,605	\$ 2,107,054	\$ 1,510,690	(28.30 %)
Healthcare Allocations	1,651,610	1,800,000	1,700,000	(5.56 %)
Non-Departmental (Contingencies and Transfers)	16,846,583	10,778,557	11,027,694	2.31 %
Total Other Financing	\$ 18,582,798	\$ 14,685,611	\$ 14,238,384	(3.05 %)
TOTAL GENERAL FUND	\$ 130,779,385	\$ 137,938,988	\$ 149,692,067	8.52 %



Photo: Forsyth County Fire Station #1

Three Year Consolidated Financial Schedules (continued)

SPECIAL REVENUE FUNDS

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	% Inc/Dec from 2019 Budget
REVENUES				
Taxes	\$ 34,724,836	\$ 35,856,526	\$ 41,366,294	15.37 %
Licenses and Permits	241,489	290,000	250,000	(13.79 %)
Intergovernmental Revenues	5,820,805	5,386,887	5,052,997	(6.20 %)
Charges for Services	4,307,451	4,319,500	4,812,678	11.42 %
Fines & Forfeitures	1,250,549	1,198,600	1,270,392	5.99 %
Other Revenues	685,850	304,400	500,500	64.42 %
Other Financing Sources	1,353,295	4,753,291	5,097,337	7.24 %
TOTAL REVENUES	\$ 48,384,275	\$ 52,109,204	\$ 58,350,198	11.98 %
EXPENDITURES				
Law Library	\$ 84,004	\$ 101,600	\$ 100,392	(1.19 %)
DA Seizure	701	4,000	4,000	0.00 %
Sheriff - Drug Seizure	282,926	761,200	772,300	1.46 %
E-911	4,551,538	5,274,137	5,563,204	5.48 %
Jail Fund	336,092	550,000	647,000	17.64 %
Victim/Witness Assistance	439,794	478,457	480,094	0.34 %
Juvenile Court Supervision	11,566	18,000	15,200	(15.56 %)
Grant Fund	5,656,153	6,385,543	6,369,260	(0.25 %)
Hotel/Motel Tax	623,129	732,800	700,000	(4.48 %)
Subtotal Other Special Revenue Funds	\$ 11,985,904	\$ 14,305,737	\$ 14,651,450	2.42 %
Drug Abuse Treatment & Education	\$ 39,673	\$ 77,700	\$ 168,020	116.24 %
Drug Court	128,569	176,100	158,600	(9.94 %)
Accountability Court Administration	333,974	352,619	279,053	(20.86 %)
Mental Health	33,775	39,400	45,029	14.29 %
Family Treatment Court	39,233	70,400	94,800	34.66 %
DUI Court Supervision	108,975	131,000	144,800	10.53 %
Subtotal D.A.T.E. Funds	\$ 684,198	\$ 847,219	\$ 890,302	5.09 %
Local Insurance Premium Tax Fund	\$ 497,582	\$ 250,000	\$ -	(100.00 %)
Roads & Bridges	6,051,569	6,904,600	8,418,699	21.93 %
Traffic Engineering	477,974	630,206	699,685	11.02 %
Storm Water Management	1,330,162	1,466,113	1,663,042	13.43 %
General Engineering	2,586,240	2,931,769	3,638,436	24.10 %
Subtotal Engineering	\$ 10,943,527	\$ 12,182,688	\$ 14,419,862	18.36 %
Fire Department	\$ -	\$ 2,009,518	\$ 2,300,831	14.50 %
Fire - Administration	7,674,161	7,090,892	8,486,545	19.68 %
Fire - Fighting	13,474,840	14,801,124	16,647,068	12.47 %
Fire - Maintenance	805,085	872,026	954,140	9.42 %
Fire - Emergency Management Services *	235,137	-	-	- %
Subtotal Fire Department	\$ 22,189,223	\$ 24,773,560	\$ 28,388,584	14.59 %
TOTAL SPECIAL REVENUE FUNDS	\$ 45,802,852	\$ 52,109,204	\$ 58,350,198	11.98 %

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

Three Year Consolidated Financial Schedules (continued)

CAPITAL PROJECTS FUNDS

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	% Inc/Dec from 2019 Budget
REVENUES				
Other Revenue	\$ 538,874	\$ 130,000	\$ 320,000	146.15 %
Other Financing Sources	15,495,249	22,522,871	26,921,108	19.53 %
TOTAL REVENUES	\$ 16,034,123	\$ 22,652,871	\$ 27,241,108	20.25 %
EXPENDITURES				
Operating Expenses	\$ 227,951	\$ -	\$ 423,002	0.00 %
Capital Outlays	19,932,492	11,908,171	6,877,060	(42.25 %)
Debt Service	2,737,067	-	-	0.00 %
Reserve for Contingency	-	10,744,700	19,241,446	79.08 %
Transfer Out- Lease Pool	318,442	-	699,600	0.00 %
TOTAL CAPITAL PROJECTS FUNDS	\$ 23,215,952	\$ 22,652,871	\$ 27,241,108	20.25 %

DEBT SERVICE FUNDS

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	% Inc/Dec from 2019 Budget
REVENUES				
Taxes	\$ 18,036,914	\$ 17,919,715	\$ 14,390,105	(19.70 %)
Charges for Services	(459,936)	(512,000)	(421,000)	(17.77 %)
Investment Income	341,025	175,000	350,000	100.00 %
Other Financing Sources	-	1,581,312	2,857,360	80.70 %
TOTAL REVENUES	\$ 17,918,003	\$ 19,164,027	\$ 17,176,465	(10.37 %)
EXPENDITURES				
Operating Expenses	\$ 7,073	\$ 10,000	\$ 10,000	0.00 %
Principal Payments	12,980,000	12,190,000	10,620,000	(12.88 %)
Interest Payments	6,470,178	6,964,027	6,546,465	(6.00 %)
TOTAL DEBT SERVICE FUNDS	\$ 19,457,252	\$ 19,164,027	\$ 17,176,465	(10.37 %)

Three Year Consolidated Financial Schedules (continued)

ENTERPRISE FUNDS

REVENUES

Licenses and Permits	\$ 99,038	\$ 175,000	\$ 150,000	(14.29 %)
Intergovernmental Revenues	32,822	32,900	32,900	0.00 %
Charges for Services	59,831,900	72,452,400	79,243,450	9.37 %
Investment Income	1,896,653	620,000	930,000	50.00 %
Other Revenues	19,673,443	223,000	255,000	14.35 %
Other Financing Sources	(2,987)	2,177,534	309,810	(85.77 %)
TOTAL REVENUES	\$ 81,530,870	\$ 75,680,834	\$ 80,921,160	6.92 %

EXPENDITURES

Water & Sewer Fund	\$ -	\$ 16,000,000	\$ 20,623,063	28.89 %
Waste Water Treatment	5,613,399	7,177,637	12,542,960	74.75 %
Sewer Services	4,927,204	3,269,400	3,006,500	(8.04 %)
General Operations	10,539,356	23,839,982	17,951,387	(24.70 %)
Commercial Services	1,545,114	1,692,585	1,836,652	8.51 %
Engineering	3,189,194	4,540,269	5,558,419	22.42 %
Meter Services	530,924	650,373	662,331	1.84 %
Water Services	1,052,550	1,080,000	1,128,000	4.44 %
Waste Water Treatment Facility	4,757,976	6,007,500	7,076,300	17.79 %
Maintenance	4,432,366	7,303,088	6,522,981	(10.68 %)
Capital- General Operations	14,633,881	-	-	- %
Total Water & Sewer Fund	\$ 51,221,963	\$ 71,560,834	\$ 76,908,593	7.47 %
Recycling & Solid Waste Fund				
Litter Detail	\$ 19,815	\$ 118,541	\$ 89,523	(24.48 %)
Recycling & Solid Waste	2,024,403	2,946,918	2,762,977	(6.24 %)
Landfill	69,211	1,054,541	750,000	(28.88 %)
Landfill - Restricted	-	-	410,067	- %
Total Recycling & Solid Waste Fund	\$ 2,113,429	\$ 4,120,000	\$ 4,012,567	(2.61 %)
TOTAL ENTERPRISE FUNDS	\$ 53,335,392	\$ 75,680,834	\$ 80,921,160	6.92 %

INTERNAL SERVICE FUNDS

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	% Inc/Dec from 2019 Budget
REVENUES				
Charges for Services	\$ 32,056,300	\$ 34,553,612	\$ 39,288,941	13.70 %
Investment Income	152,986	103,800	165,000	58.96 %
Miscellaneous Revenues	670,612	210,000	215,000	2.38 %
Other Financing Sources	648,120	1,139,011	612,815	(46.20 %)
TOTAL REVENUES	\$ 33,528,017	\$ 36,006,423	\$ 40,281,756	11.87 %
EXPENDITURES				
Risk Management	\$ 2,790,342	\$ 1,895,438	\$ 2,325,868	22.71 %
Employee Health Benefits	25,538,087	30,515,400	33,927,800	11.18 %
Wellness Center	-	800,000	851,600	6.45 %
Workers' Compensation	1,802,542	1,224,774	1,294,040	5.66 %
Fleet Maintenance	1,426,814	1,570,811	1,882,448	19.84 %
TOTAL INTERNAL SERVICE FUNDS	\$ 31,557,785	\$ 36,006,423	\$ 40,281,756	11.87 %
TOTAL ALL FUNDS	\$ 304,148,617	\$ 343,552,347	\$ 373,662,754	8.76 %

Five Year Budget Projections

GENERAL FUND - FIVE YEAR BUDGET PROJECTIONS FY 2020 to FY 2024

Results of Operations	2020 Adopted Budget	Percent Change	2021 Projected Budget	Percent Change	2022 Projected Budget	Percent Change	2023 Projected Budget	Percent Change	2024 Projected Budget	Percent Change
Projected Budget										
Revenues	\$ 149,692,067	8.91%	\$ 155,878,907	4.13%	\$ 161,252,574	3.45%	\$ 165,772,986	2.80%	\$ 170,424,006	2.81%
Expenditures	149,692,067	7.19%	154,905,180	3.48%	160,849,547	3.84%	165,695,898	3.01%	172,078,110	3.85%
Revenues vs. Expenditures	-		973,727		403,027		77,088		(1,654,104)	
<hr/>										
Projected Actuals										
		Percent Rec/Used		Percent Rec/Used		Percent Rec/Used		Percent Rec/Used		Percent Rec/Used
Revenues over Budget	153,434,369	102.5%	159,775,880	102.5%	165,283,888	102.5%	169,917,311	102.5%	174,684,606	102.5%
Expenditures under Budget	145,201,305	97.0%	151,032,551	97.5%	157,632,556	98.0%	162,381,980	98.0%	168,636,548	98.0%
Increase/(Decrease) for year	\$ 8,233,064		\$ 8,743,329		\$ 7,651,332		\$ 7,535,331		\$ 6,048,058	

*Note: The County is historically conservative in its budgeting practices. The information above projects the actual results when compared to budget. The County projects to collect 102.5% of the budgeted revenues while simultaneously only spending between 97 - 98% of the budget.

FIVE YEAR GENERAL FUND UNASSIGNED FUND BALANCE PROJECTIONS

	Adopted Budget \$ 149,692,067		Projected Budget \$ 155,878,907		Projected Budget \$ 161,252,574		Projected Budget \$ 165,772,986		Projected Budget \$ 170,424,006	
Unassigned Fund Balance		Pct of Bgt		Pct of Bgt		Pct of Bgt		Pct of Bgt		Pct of Bgt
Beginning of Year	\$ 59,625,740	39.8%	\$ 56,757,442	36.4%	\$ 56,606,913	35.1%	\$ 56,111,360	33.8%	\$ 56,312,634	33.0%
Increase/(Decrease) for year	8,233,064		8,743,329		7,651,332		7,535,331		6,048,058	
Subtotal before transfer to Capital Fund	\$ 67,858,804		\$ 65,500,771		\$ 64,258,245		\$ 63,646,691		\$ 62,360,692	
Equity transfer to Capital Fund	(11,101,362)		(8,893,858)		(8,146,885)		(7,334,057)		(6,853,316)	
Changes in assigned balances										
Ending Unassigned Fund Balance	\$ 56,757,442		\$ 56,606,913		\$ 56,111,360		\$ 56,312,634		\$ 55,507,376	
General Fund unassigned Fund Balance as a % of Budget	38%		36%		35%		34%		33%	

*Note: The County is projecting to maintain transfers from the General Fund to the Capital Fund. In the event of an emergency, the County could always discontinue transfers to the Capital Fund.

REVENUE ASSUMPTIONS - percent of Change	2021	2022	2023	2024
Property Taxes - Tax Digest	6.0%	5.0%	4.0%	4.0%
Total Taxes	5.0%	4.0%	3.3%	3.3%
Judicial System	0.0%	1.0%	0.5%	0.0%
General Government	10.0%	3.0%	1.2%	1.2%
Public Safety	0.0%	0.0%	0.0%	0.0%
Health and Welfare	-2.0%	2.0%	2.2%	2.3%
Parks and Recreation	6.0%	3.0%	3.0%	2.9%
Housing and Development	-16.0%	0.0%	0.0%	0.0%
EXPENDITURE ASSUMPTIONS				
Salary & Benefits increases	4.0%	4.0%	4.0%	4.0%
New positions				
Sheriff's Office	8	8	8	8
Operating Expenses - % increase				
IST & GIS	3.0%	3.0%	3.0%	3.0%
EMS contract	3.0%	3.0%	3.0%	3.0%
Library funding	4.0%	4.0%	4.0%	4.0%
Other Operations	2.0%	2.0%	2.0%	2.0%
New facilities operating costs				
Parks & Recreation	\$ 85,000	[to be determined-from updated CIP]		
Transfers to Capital Fund				
Facilities	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000
Capitol Replacement Pgm	\$ 4,025,500	\$ 4,025,500	\$ 4,025,500	\$ 4,025,500

Five year Capital Improvement Program

For years 2020-2024

Capital	2020	2021	2022	2023	2024	Total
Fire Department	12,396,456	10,357,051	9,864,139	2,177,128	3,278,561	38,073,335
Parks and Recreation	28,815,446	11,000,000	13,525,000	10,500,000	10,425,000	74,265,446
General Government	20,300,000	27,150,000	15,616,949	3,000,000	1,970,000	68,036,949
Roads	82,480,741	62,911,653	36,078,730	32,773,019	18,580,865	232,825,008
Water and Sewer	52,790,323	69,619,605	79,282,807	63,700,706	46,089,873	311,483,314
Senior Services	1,800,000	1,800,000	-	-	2,575,000	6,175,000
Libraries	950,000	300,000	2,200,000	9,700,000	1,300,000	14,450,000
	<u>199,532,966</u>	<u>183,138,309</u>	<u>156,567,625</u>	<u>121,850,853</u>	<u>84,219,299</u>	<u>745,309,052</u>
Operating	2020	2021	2022	2023	2024	Total
Fire Department	708,500	887,037	976,469	1,022,046	1,056,037	4,650,089
Parks and Recreation	77,500	107,500	137,500	307,500	491,550	1,121,550
General Government	-	20,500	38,500	(196,500)	(196,500)	(334,000)
Roads	-	-	-	-	-	-
Water and Sewer	5,000	72,377	95,081	581,043	583,746	1,337,247
Senior Services	50,000	50,000	-	-	-	100,000
Libraries	3,000	3,000	3,060	3,121	1,653,184	1,665,365
	<u>844,000</u>	<u>1,140,414</u>	<u>1,250,610</u>	<u>1,717,210</u>	<u>3,588,017</u>	<u>8,540,252</u>

For full detail click on this link: <https://www.forsythco.com/Departments-Offices/Finance/Reporting>

Section Three

Budget Detail

General Fund

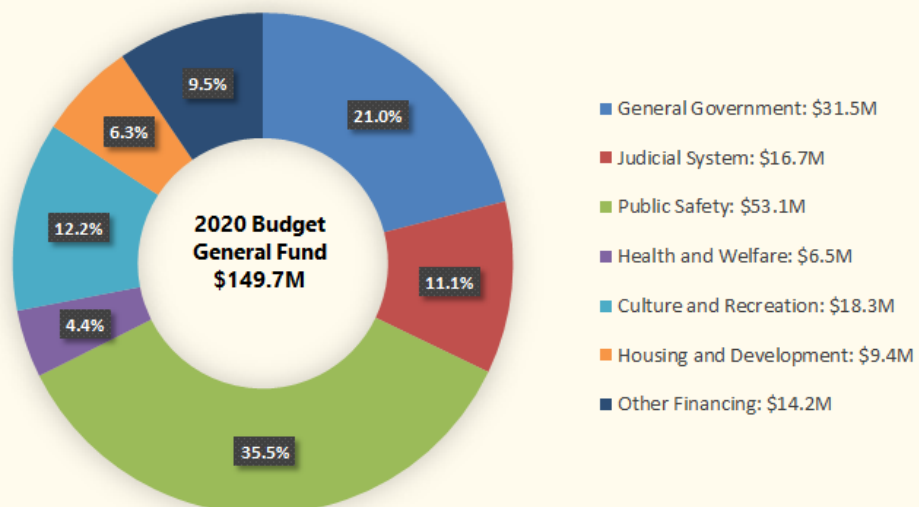
Section III

Detail by function type, then alphabetical order

Detail by function type, then alphabetical order			
106 General Government	\$ 31,454,315	138 Public Safety	\$ 53,079,946
107 Administration	1,396,282	139 Ambulance Services	938,897
108 Board of Commissioners	439,728	140 Coroner's Office	212,058
109 Communications	650,257	141 E911/Radio System	479,321
110 Finance	1,689,779	142 Emergency Management Agency	261,002
111 GIS	1,512,513	143 Sheriff's Office	51,188,668
112 IS&T	4,616,459	144 Public Health and Welfare	\$ 6,544,821
* Non- Departmental	1,301,390	145 Animal Services	735,331
113 Office Services	553,000	146 Animal Shelter	1,659,727
114 Payroll	331,111	147 Community Services	10,720
115 Personnel Services	918,248	148 Mental Health Administration	60,380
116 Procurement	1,082,276	149 Non-Profit Funding	435,000
117 Public Facilities	6,703,800	150 Public Health Administration	152,898
118 Rural Development	260,700	151 Public Transportation	857,467
119 Surplus Property Sales	-	152 Public Welfare	190,585
120 Tax Assessor	3,813,299	153 Senior Services	2,442,713
121 Tax Commissioner	4,678,940	155 Culture and Recreation	\$ 18,315,989
122 Training & Development	104,970	156 Extension Services	242,623
123 Voter Registration	1,401,563	157 Library	7,130,937
124 Judicial Services	\$ 16,648,956	158 Parks and Recreation	10,942,429
125 Accountability Court	436,397	165 Housing and Development	\$ 9,409,656
126 Board of Equalization	36,830	166 Code Compliance	1,295,979
127 Clerk of Courts	3,243,401	167 Economic Development	450,000
128 Court Administration	1,353,929	168 Natural Resources & Conservation	119,589
129 District Attorney	990,373	174 Planning & Community Development	7,544,088
130 Indigent Defense	1,395,292	175 Other Financing	\$ 14,238,384
131 Juvenile Court	2,352,213	176 Contingency	1,510,690
132 Magistrate Court	1,365,853	177 Non- Departmental	11,027,694
133 Pre-trial Services	251,236	178 Retiree Benefits	1,700,000
134 Probate Court	1,486,163		
135 State Court Judge	1,154,678		
136 State Court Solicitor	2,037,379		
137 Superior Court	545,212		
		GENERAL FUND	\$ 149,692,067

* The Non-Departmental operating expenditures in the amount of \$1,301,390 is displayed in the General Government function. Whereas the remaining expenditure amount of \$11,027,694 is displayed in the Other Financing Function as it includes transfers, contingency, and other financing costs. Detail is listed on page 177.

General Fund Expenditure Budget



General Fund



Forsyth County parking deck



Forsyth County Administration Building

Top 10 Department Budgets in General Government

Department	2020 Adopted Budget	% of General Fund
Public Facilities	6,703,800	4.5%
Tax Commissioner	4,678,940	3.1%
IS&T	4,616,459	3.1%
Tax Assessor	3,813,299	2.6%
Finance	1,689,779	1.1%
GIS	1,512,513	1.0%
Voter Registration	1,401,563	0.9%
Administration	1,396,282	0.9%
Non-Departmental	1,301,390	0.9%
Procurement	1,082,276	0.7%
Other Departments (8)	3,258,014	2.2%
General Government	\$31,454,315	21.0%



General Fund

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.

Contact

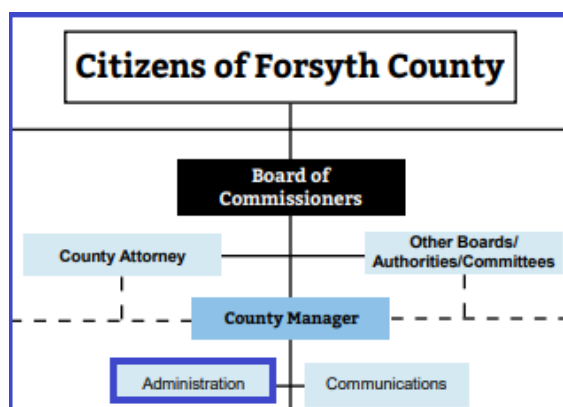
Website <https://www.forsythco.com/Departments-Offices/Administration>
Phone (770) 781-2101

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.



Performance Measures

To be Determined

	2018 Actual	2019 Estimated	2020 Projected
--	----------------	-------------------	-------------------

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$846,261	\$794,013	\$912,276	14.9%
Benefits	262,593	262,775	288,042	9.6%
Operating Expenses	79,603	180,600	183,500	1.6%
Capital Outlay	30,288	-	-	-
InterFund/Dept Charges	8,600	9,272	12,464	34.4%
TOTAL Expenditures	\$1,227,345	\$1,246,660	\$1,396,282	12.0%
Full-Time Positions	8	8	8	0.0%

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 January, the five members elect one of their own to serve as chairman of the board for the coming year.

Contact

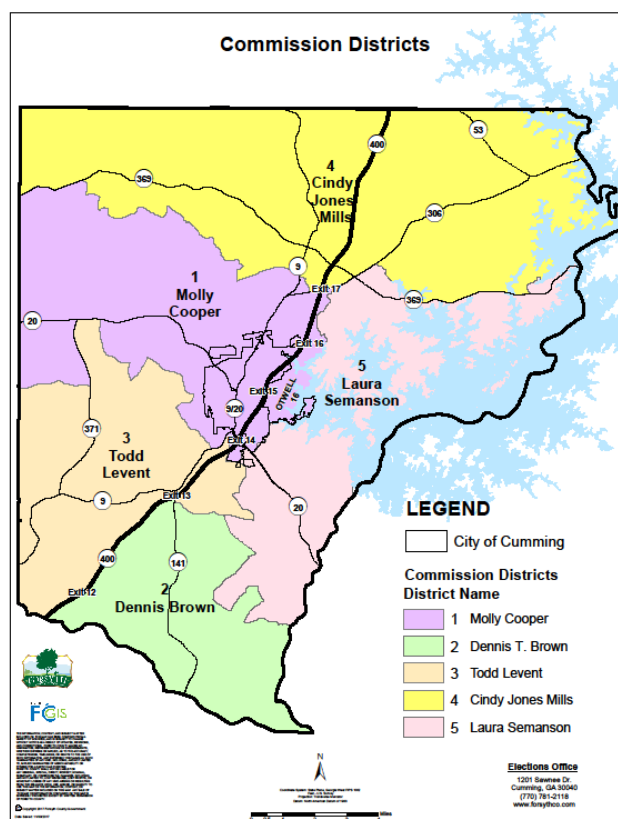
Website

<https://www.forsythco.com/Departments-Offices/Board-of-Commissioners>

Goals & Objectives

Goal #1

To be determined by the full Board of Commissioners.



Forsyth County Board of Commissioners

District 1—Molly Cooper, Member

District 2—Dennis T. Brown, Secretary

District 3—Todd Levent, Member

District 4—Cindy Jones Mills, Vice Chairman

District 5—Laura Semanson, Chairman

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$2,830	\$800	\$800	0.0%
TOTAL Revenues	\$2,830	\$800	\$800	0.0%
EXPENDITURES				
Salaries	\$188,935	\$196,011	\$197,047	0.5%
Benefits	79,095	80,517	62,474	-22.4%
Operating Expenses	678,365	142,100	167,250	17.7%
InterFund/Dept Charges	5,800	6,316	12,957	105.1%
TOTAL Expenditures	\$952,195	\$424,944	\$439,728	3.5%
Full-Time Positions	5	5	5	0.0%

- Operating Expenses for 2018 Actuals were higher due to legal fees in the amount of \$523.6K. Legal fees were moved out of this Department to Non-Departmental in General Fund.

Communications

Mission

The 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

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

Contact

Website

<https://www.forsythco.com/Departments-Offices/Communications>

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Press releases/ media emails issued	87	90	90
Media contacts	N/A	80	80
Video productions	234	240	250
Number of meetings recorded	N/A	70	70
Bulletins created and aired on TV Forsyth	435	450	465
Other video projects	N/A	15	20
Social Media Posts *	296	770	1,240

* Forsyth County joined Twitter, Instagram and NextDoor in 2019. LinkedIn in 2020

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$74,161	\$0	\$10,000	-
Charges for Services	815	400	-	-100.0%
TOTAL Revenues	\$74,976	\$400	\$10,000	2,400.0%
EXPENDITURES				
Salaries	\$301,828	\$271,342	\$361,689	33.3%
Benefits	123,837	124,311	182,470	46.8%
Operating Expenses	44,965	64,750	100,266	54.9%
Capital Outlay	3,158	1,300	-	-100.0%
InterFund/Dept Charges	5,400	5,824	5,832	0.1%
TOTAL Expenditures	\$479,189	\$467,527	\$650,257	39.1%
Full-Time Positions	5	5	6	20.0%

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, 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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Finance>

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 zero 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.

Forsyth County publishes a line item budget each year that is available on our website.

<https://www.forsythco.com/Departments-Offices/Finance/Budget-Administration/Current-Adopted-Budget>

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of invoices processed— <i>expect to increase 5%</i>	22,475	24,500	25,725
Number of checks printed— <i>decrease 8% each year</i>	10,360	9,531	8,768
ACH payments processed— <i>increase 30% each year</i>	687	893	1,161

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$4,224	\$0	\$4,500	-
Miscellaneous Rev	31	-	-	-
TOTAL Revenues	\$4,255	\$0	\$4,500	-
EXPENDITURES				
Salaries	\$802,426	\$955,189	\$1,089,513	14.1%
Benefits	384,765	429,970	457,448	6.4%
Operating Expenses	173,624	124,510	128,900	3.5%
Capital Outlay	7,792	1,500	-	-100.0%
InterFund/Dept Charges	9,500	10,272	13,918	35.5%
TOTAL Expenditures	\$1,378,107	\$1,521,441	\$1,689,779	11.1%
Full-Time Positions	14	15	15	0.0%

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

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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Geographic-Information-Services>

Goals & Objectives

Goal #1 GIS Data and Service Reliability.

- 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.

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

Goal #3 Integrated GIS.

- Develop a plan to support, identifying and prioritize integration initiatives with GIS and other business systems.
- Use standardized technologies like platforms and ISO's in order to ensure more seamless technology integration.
- Actively seek out opportunities with other agencies and departments to further integrate and streamline workflows and improve knowledge sharing.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Increase traffic for the Open Date portal and GIS viewer	99.0%	99.8%	99.9%

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$11,770	\$371,000	\$415,545	12.0%
TOTAL Revenues	\$11,770	\$371,000	\$415,545	12.0%
EXPENDITURES				
Salaries	\$707,252	\$765,698	\$746,617	-2.5%
Benefits	341,664	356,022	340,916	-4.2%
Operating Expenses	120,857	160,500	153,100	-4.6%
Capital Outlay	6,195	9,100	262,000	2,799.1%
InterFund/Dept Charges	8,500	9,164	9,880	7.8%
TOTAL Expenditures	\$1,184,468	\$1,300,484	\$1,512,513	16.3%
Full-Time Positions	12	12	11	-8.3%

- ♦ A GIS Technician position was eliminated for the 2020 Budget.
- ♦ The Capital Outlay increase due to the Biennial cost of the aerial image capture throughout the county.

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.

Contact

Website <https://www.forsythco.com/Departments/Information-Systems-and-Technology>

Goals & Objectives

Goal #1

Develop and maintain a secure computing environment.

- Continue to refine our cloud hosted security posture through security tools and techniques.
- Conduct Security Awareness training for the enterprise.
- Train applications developers on secure coding techniques.

Goal #2

Enable and Support efficiencies in process through technology.

- Leverage new Kronos solution to drive efficiencies in processing and managing time within the county.
- Implement new planning software and integrate with additional systems.
- Replace manual paper processes with digital workflows.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Network availability	99.0%	99.8%	99.9%
Percent of projects completed on time	N/A	90.0%	90.0%
End user security training and evaluation	100.0%	100.0%	100.0%

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$0	\$852,200	\$967,100	13.5%
TOTAL Revenues	\$0	\$852,200	\$967,100	13.5%
EXPENDITURES				
Salaries	\$1,548,924	\$1,593,857	\$1,777,270	11.5%
Benefits	564,103	600,207	631,561	5.2%
Operating Expenses	1,751,923	2,050,250	2,164,300	5.6%
Capital Outlay	324,023	-	17,500	- %
InterFund/Dept Charges	14,900	16,112	25,828	60.3%
TOTAL Expenditures	\$4,203,872	\$4,260,426	\$4,616,459	8.4%
Full-Time Positions	21	21	20	-4.8%

- ♦ Charges for Services Budget increased as a result of updating the ISF charges that is charged to the non-General Fund Departments.

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.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Operating Expenses	\$466,921	\$504,000	\$553,000	9.7%
TOTAL Expenditures	\$466,921	\$504,000	\$553,000	9.7%
Full-Time Positions	-	-	-	-

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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Personnel-Services/Payroll>

Goals & Objectives

Goal #1

Convert 90% of employees to utilize ADP on-line payroll statements on a regular basis.

- Finalize ADP details and wage payment file requirements to complete iPay availability for all employees.
- Roll out continuous campaigning to employees regarding electronic on-line services: (1) intranet announcements and instructions, and (2) email communications and instructions.
- Distribute printed info as an attachment promoting on-line services to those still receiving written pay-stubs.

Goal #2

Online accessible Kronos Dimensions Timekeeping information.

- Publish videos on the Intranet demonstrating Kronos Dimensions for timekeepers and employees.
- Work with IS&T to incorporate a "verification of viewing" tracker for Kronos Dimensions demonstration videos on the intranet.
- Post FAQ - reference material for Timekeeping frequently asked questions regarding procedures, policies, and deadlines on the intranet.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Payments issued	41,927	42,952	44,512
Manual checks re-issued due to error or misplacement	24	20	18
Number of employees processed through payroll	2,116	2,222	2,334

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$107,991	\$149,942	\$181,652	21.1%
Benefits	56,160	85,843	91,297	6.4%
Operating Expenses	82,592	91,900	55,900	-39.2%
InterFund/Dept Charges	4,100	4,508	2,262	-49.8%
TOTAL Expenditures	\$250,843	\$332,193	\$331,111	-0.3%
Full-Time Positions	2	3	3	0.0%

Personnel Services

Mission

The mission of Personnel Services is to serve and provide human resource and payroll services to the county employees with the purpose to enhance the delivery of local government services in the most efficient and effective manner with uncompromising 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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Personnel-Services>

Goals & Objectives

Goal #1

Incorporate Wellness Committee Initiatives with Health & Wellness Center (HaWC)

- Set up blood drive locations to include the HaWC.
- Offer year round biometric screening at the HaWC- info to feed back to provider for employee to qualify for gift card.
- Set immunization drives at the HaWC to offer employees immunizations covering flu, Pneumonia, Shingles, etc.

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Job applicants received	11,230	12,915	14,852
Number of new hires (<i>all position types</i>)	440	484	539
Annual attrition rate	10.7%	9.9%	10.0%
Number of Wellness Center visits <i>*Opened in October 2019</i>	-	354	1,400

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$431,596	\$487,651	\$496,210	1.8%
Benefits	182,383	223,951	228,559	2.1%
Operating Expenses	150,328	192,575	187,075	-2.9%
InterFund/ Dept Charges	6,600	7,132	6,404	-10.2%
TOTAL Expenditures	\$770,907	\$911,309	\$918,248	0.8%
Full-Time Positions	6	7	7	0.0%

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 functions include: Obtain in a cost effective and responsive manner the materials, equipment, services, and construction required for county departments in order for those departments to better serve Forsyth County's residents and businesses. Provide increased economy in procurement activities, maximize to the fullest extent possible the purchasing value of public funds. Make every effort to enhance the county's reputation of progressive and business integrity and fairness and equity to all vendors.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Procurement>

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.
- 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.

Performance Measures

	2018 Actual	2019 Estimated	2020 Projected
Turn around time from receipt of requisition for simple commodities	1-4 days	1-3 days	1-2 days
% savings— <i>increase of 10% annually</i>	4.3%	4.7%	5.2%

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$3,378	\$6,000	\$3,000	-50.0%
TOTAL Revenues	\$3,378	\$6,000	\$3,000	-50.0%
EXPENDITURES				
Salaries	\$534,526	\$590,354	\$701,765	18.9%
Benefits	279,904	292,206	337,485	15.5%
Operating Expenses	26,209	29,250	32,856	12.3%
Capital Outlay	2,508	-	1,228	-
InterFund/Dept Charges	6,300	6,832	8,942	30.9%
TOTAL Expenditures	\$849,446	\$918,642	\$1,082,276	17.8%
Full-Time Positions	10	10	11	10.0%

- ◆ Procurement Agent III position was approved for 2020 Budget to keep up with demand due to growth.

Public Facilities

Mission

The mission of the Public Facilities Department is to plan, design, construct, and maintain all county public facilities and infrastructure in order to provide a safe, comfortable, and efficient environment for our employees, residents, and visitors. 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 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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Public-Facilities>

Goals & Objectives

Goal #1

Complete all approved capital projects within approved budgets and schedules.

- Develop and refine Public Facilities strategic master plan and five-year capital improvement budget.
- Maintain customer satisfaction ratings of $\geq 85\%$ on all completed projects.

Goal #2

Provide timely and efficient services for repairs and maintenance, janitorial, and grounds.

- Maintain a monthly work order completion rate of $\geq 85\%$ for all unscheduled and schedule preventative work orders.
- Maintain a work order backlog of less than 10% for both unscheduled and preventive maintenance work orders.

Goal #3

Provide a safe work environment.

- Minimize risk with ongoing monthly safety training meetings and education sessions.
- Conduct safety inspections for all managed facilities and document corrective actions for any deficiencies or hazards identified. Corrections occur within three days.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of Work Orders Received— <i>2% annual increase</i>	4,200	4,284	4,370
Customer satisfaction ratings for completed projects	N/A	N/A	85.0%
Backlog less than 10%	N/A	12.0%	10.0%

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$0	\$382,900	\$505,800	32.1%
Miscellaneous Revenues	233,910	149,803	205,900	37.4%
TOTAL Revenues	\$233,910	\$532,703	\$711,700	33.6%
EXPENDITURES				
Salaries	\$898,180	\$1,072,082	\$1,326,471	23.7%
Benefits	546,205	642,761	696,076	8.3%
Operating Expenses	3,833,366	3,912,914	4,613,593	17.9%
Capital Outlay	89,455	32,500	989	-97.0%
InterFund/Dept Charges	38,600	41,640	66,671	60.1%
TOTAL Expenditures	\$5,405,806	\$5,701,897	\$6,703,800	17.6%
Full-Time Positions	24	25	27	8.0%

- ◆ Full-Time positions increased due to two positions, Administrative Specialist and a Construction Project Manager were approved for the 2020 Budget.
- ◆ Revenues increased Charges for Services as a result of updating the Public Facility ISF charges that was charged to the Non-general Fund Departments, was moved from Non-Departmental to Public Facilities in 2019.

Rural Development

Description

Forsyth County is a member of Georgia Mountains Regional Commission (GMRC). The Georgia Mountains Regional Commission 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 Atlanta Regional Commission (ARC) only handles the county's transportation and water.



**Georgia Mountains
Regional Commission**

GMRC members include Banks, Dawson, Forsyth, Franklin, Habersham, Hall, Hart, Lumpkin, Rabun, Stephens, Towns, Union, and White Counties.

Website <http://www.gmrc.ga.gov/>

Phone (770) 538-2626



View of Forsyth County and north Georgia on top of Sawnee Mountain

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Other Costs	\$238,396	\$243,300	\$260,700	7.2%
TOTAL Expenditures	\$238,396	\$243,300	\$260,700	7.2%
Full-Time Positions	-	-	-	-

Surplus Property Sales

Mission

The 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.



Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Miscellaneous Rev	\$4,514	\$0	\$0	-
Other Financing Sources	86,338	75,000	-	-100.0%
TOTAL Revenues	\$90,852	\$75,000	\$0	-100.0%
EXPENDITURES				
Salaries	\$1,220	\$1,500	\$0	-100.0%
Benefits	84	100	-	-100.0%
Operating Expenses	830	2,000	-	-100.0%
TOTAL Expenditures	\$2,134	\$3,600	\$0	-100.0%
Full-Time Positions	-	-	-	-

- Starting in 2020, the Surplus Budget will be moved to other funds. The \$75K auction revenue will be moved to Capital Outlay Fund and expenditures will be moved to the Procurement Department.

Tax Assessor's Office

Mission

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.

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. 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, the administration of the various types of homestead and all other property tax exemptions and maintaining the current ownership of parcel and maintaining the GIS parcel layer.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Board-of-Assessors>

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 13.
- 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

To implement an online filing system for taxpayers to have the ability to file homestead exemptions and personal property reporting forms online.

- To prepare and let a RFP to determine the best vendor for this software and process.
- To help eliminate additional staffing by having a system that updates our computer system without manual data entry and drastically reduce printing and mailing cost for personal property forms.
- To expedite the reporting process and make it much easier for the taxpayer to see what they previously returned and to submit their form digitally.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
New construction data collection: residential & commercial	7,170	7,750	7,700
Personal property accounts to audit and process	12,800	13,696	14,655
Review properties-1/3 of county annually	31,200	33,360	33,500
Homestead application processing	6,450	7,966	7,454

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$608	\$0	\$0	-
TOTAL Revenues	\$608	\$0	\$0	-
EXPENDITURES				
Salaries	\$1,646,214	\$1,901,703	\$2,118,311	11.4%
Benefits	921,724	998,788	1,035,050	3.6%
Operating Expenses	368,342	401,300	606,242	51.1%
Capital Outlays	25,120	-	989	-
Interfund/Dept Chrgs	27,700	29,900	52,707	76.3%
TOTAL Expenditures	\$2,989,100	\$3,331,691	\$3,813,299	14.5%
Full-Time Positions	34	36	37	2.8%

- ◆ New position, Property Appraiser II, was approved for 2020 Budget to keep up with continued growth and demand.
- ◆ Operating Expenses Budget are higher due to E-filing software of \$75K and mobile data collection software of \$122.5K were new requests approved for 2020.

Tax Commissioner's Office

Mission

The mission of the Tax Commissioner's Office is to collect and disburse all taxes and fees due to 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. 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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Tax-Commissioner>

Goals & Objectives

Goal #1

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

Goal #2

To process 3.3% more property tax parcels based on the growth of the county with the same quality of service.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Property tax bills	102,661	106,109	109,673
Property tax transactions	196,243	206,055	216,358
Motor vehicle transactions	313,210	316,035	318,886
Property and motor vehicle taxes collected (includes payments, refunds, etc)	\$381.1 Mil	\$400.0 Mil	\$412.0 Mil

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$70,158	\$75,000	\$38,000	-49.3%
Charges for Services	6,766,636	6,620,000	7,053,000	6.5%
TOTAL Revenues	\$6,836,794	\$6,695,000	\$7,091,000	5.9%
EXPENDITURES				
Salaries	\$2,098,953	\$2,303,689	\$2,604,974	13.1%
Benefits	1,017,481	1,125,256	1,267,881	12.7%
Operating Expenses	688,648	773,300	763,100	-1.3%
Capital Outlays	73,303	-	-	-
Interfund/Dept Chrgs	22,000	23,680	42,985	81.5%
TOTAL Expenditures	\$3,900,385	\$4,225,925	\$4,678,940	10.7%
Full-Time Positions	41	44	44	0.0%

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

Risk Management conducts training in-house utilizing county employees as well as approved vendors identified through the Procurement process. 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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Risk-Management/Training>

Goals & Objectives

Goal #1

Provide quality, cost-effective training designed to increase individual and organizational productivity and enrichment.

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

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$0	\$82,310	\$57,465	-30.2%
Benefits	-	31,100	30,196	-2.9%
Operating Expenses	18,745	22,200	16,600	-25.2%
Interfund/Dept Chrgs	100	108	709	556.5%
TOTAL Expenditures	\$18,845	\$135,718	\$104,970	-22.7%
Full-Time Positions	1	1	1	0.0%

- ♦ Salaries Budget decreased in 2020 due to the vacant position being budgeted at the minimum range compared to the 2019 Budget amount.

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.

Contact

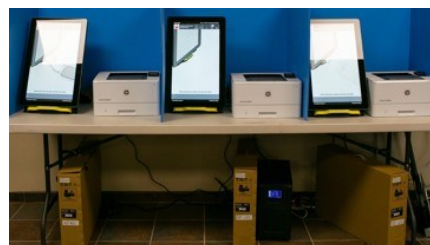
[Forsyth County Georgia > Departments & Offices > Voter Registrations & Elections](#)

Goals & Objectives

Goal #1

Keep the public informed of voter registration and election information leading up to 2020 elections.

- Hold public meetings to inform voters about the State's new voting equipment prior to poll elections.
- Update website with new information as it becomes available and poll worker training materials and presentations regarding upcoming 2020 elections.
- Review the overall flow and design of each polling facility after each election and make changes as warranted.
- Implement techniques to enhance poll worker training from other county and state training methods.
- Perform required testing of new machines prior to each election and work closely with other departments, agencies, groups, and organizations, when applicable to disseminate information.



Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of countywide elections	4	0	5
Number of registered voters (active and inactive)	141,588	162,826	187,250
Voter registrations processed (new registrants and changes)	42,002	50,437	60,566
Poll official training	471	525	1,800
Ballots mailed	9,998	250	13,997

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$27,713	\$0	\$14,600	- %
TOTAL Revenues	\$27,713	\$0	\$14,600	- %
EXPENDITURES				
Salaries	\$595,243	\$435,668	\$1,004,306	130.5%
Benefits	195,248	200,306	237,029	18.3%
Operating Expenses	97,428	94,368	153,196	62.3%
Interfund/Dept Chrgs	6,900	7,432	7,032	-5.4%
Contingencies	-	360,000	-	-100.0%
TOTAL Expenditures	\$894,819	\$1,097,774	\$1,401,563	27.7%
Full-Time Positions	7	7	7	0.0%

- ◆ Salaries Budget increased to hire additional part-time employees for the major elections in 2020.

Judicial System

Section III



Forsyth County Courthouse



Lady justice and the Forsyth County Courthouse Annex

Top 10 Department Budgets in Judicial Services

Department	2020 Adopted Budget	% of General Fund
Clerk of Courts	3,243,401	2.2%
Juvenile Court	2,352,213	1.6%
State Court Solicitor	2,037,379	1.3%
Probate Court	1,486,163	1.0%
Indigent Defense	1,395,292	0.9%
Magistrate Court	1,365,853	0.9%
Court Administration	1,353,929	0.9%
State Court Judge	1,154,678	0.8%
District Attorney	990,373	0.6%
Superior Court	545,212	0.4%
Other Departments (3)	724,463	0.5%
Judicial Services	\$16,648,956	11.1%



General Fund

Accountability Court

Mission

Working together to save lives and reunify families, Forsyth County Accountability Courts provide judicially supervised treatment and innovative case management to individuals with substance use disorder and/or mental illness.

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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Accountability-Courts>

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.



CARE
PROGRAM



DRUG
COURT



DUI
COURT



FAMILY TREATMENT
COURT

Performance Measures

To be Determined

2018
Actual

2019
Estimated

2020
Projected

Measures

Financials

EXPENDITURES

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
Salaries	\$86,650	\$204,223	\$260,267	27.4%
Benefits	105,150	114,901	169,310	47.4%
Interfund/Dept Chrgs	1,500	1,624	6,820	320.0%
Other Financing Uses	82,440	-	-	-
TOTAL Expenditures	\$275,739	\$320,748	\$436,397	36.1%
Full-Time Positions	4	4	5	25.0%

♦ The Administrative Assistant position was approved to be moved from the D.A.T.E. Fund to General Fund in 2020.

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 Clerk of Superior Court, also known as the Appeal Administrator, is vested with administrative authority in all other matters governing the conduct and business of the Board of Equalization so as to provide oversight and supervision of such board.

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.

Contact

Website

<https://forsythclerk.com/ClerksOffices/BoardOfEqualization.aspx>

Email

Boe@forsythco.com

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 2020 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.
- Must 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

- 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.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
To be Determined			

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$16,418	\$15,000	\$20,000	33.3%
Benefits	1,185	1,100	1,530	39.1%
Operating Expenses	13,345	18,300	15,300	-16.4%
Interfund/Dept Chrgs	3,400	3,700	-	-100.0%
TOTAL Expenditures	\$34,347	\$38,100	\$36,830	-3.3%
Full-Time Positions	0	0	0	-

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.

Contact

Website <https://www.forsythclerk.com/>

Goals & Objectives

Goal #1

Increase efficiency of the Clerk of Courts office through digital improvements and enhancements.

- Implement mandatory electronic Uniform Commercial Code (UCC) filings to further streamline the office and increase the number electronic filing options to the public.
- Implement electronic filings in criminal cases to improve the quality of data at the Georgia Crime Information Center and offer efficiencies to attorneys and public.

Goal #2

Develop new process for public's initial request for Temporary Protective Orders.

- New project working with the Superior and Magistrate Courts to update the process of obtaining Temporary Protective Orders and setting hearings with the courts.

Goal #3

Update historical real estate indexes online.

- Ongoing project with the Georgia Superior Court Clerks Cooperative Authority to increase the online historical index offerings incrementally at zero cost to the taxpayers of the county.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Jury text messages sent— <i>Increase of 15%</i>	13,500	15,525	17,854
Clerk's website WebBot	N/A	125,000	132,000
Juvenile Court case load— <i>Increase of 1%</i>	799	807	815
State Court case load— <i>Increase of 5%</i>	13,662	14,345	15,062
Superior Court case load— <i>Increase of 9%</i>	3,735	4,071	4,438

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$900,213	\$1,095,000	\$1,105,000	0.9%
TOTAL Revenues	\$900,213	\$1,095,000	\$1,105,000	0.9%
EXPENDITURES				
Salaries	\$1,606,402	\$1,825,874	\$1,820,355	-0.3%
Benefits	930,507	988,673	933,657	-5.6%
Operating Expenses	401,816	478,400	464,300	-2.9%
InterFund/Dept Charges	15,800	17,128	25,089	46.5%
TOTAL Expenditures	\$2,954,525	\$3,310,075	\$3,243,401	-2.0%
Full-Time Positions	36	36	33	-8.3%

- ♦ Reduced by three full-time positions due to the utilization of electronic filing and WebBot services that has drastically improved work efficiency and reduce the need of certain positions.

Court Administration

Mission

To support the administration of justice and to promote public trust and confidence in the Bell-Forsyth Judicial Circuit.

Description

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.

Contact

Website

<https://forsythcourts.com/About/Court-Administration>

Goals & Objectives

Goal #1

Promote effective administrative policies and court management to support and develop contemporary court operations.

- 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.

- Educate and build support among partners regarding the Court's resource needs and to advocate for maximum resources at the state and federal level and pursue alternative funding sources.

Goal #3

Provide leadership and supervision of Court staff utilizing Court Performance Standards.

- Identify, develop, and implement performance standards and monitor the performance and progress of outcome measurements.
- Implement innovative and effective management and operational practices.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
To be Determined			

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$318,851	\$382,504	\$819,488	114.2%
Benefits	58,227	100,135	279,891	179.5%
Operating Expenses	173,991	222,100	245,650	10.6%
Capital Outlays	6,659	1,500	3,989	165.9%
Interfund/Dept Chrgs	8,000	8,724	4,911	-43.7%
TOTAL Expenditures	\$565,728	\$714,963	\$1,353,929	89.4%
Full-Time Positions	3	4	10	150.0%

- ◆ Total of six new positions that were approved in 2020. One Administrative Specialist, two Court Reporters for State Court, and three Court Reporters for Superior Court.

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 Forsyth County Office of the District Attorney prosecutes all felony criminal activity occurring in Forsyth County.

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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/District-Attorney>

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

Performance Measures

To be Determined

2018
Actual

2019
Estimated

2020
Projected

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Miscellaneous Rev	\$4,959	\$2,000	\$2,000	0.0%
TOTAL Revenues	\$4,959	\$2,000	\$2,000	0.0%
EXPENDITURES				
Salaries	\$566,391	\$603,119	\$649,257	7.9%
Benefits	286,673	268,774	281,868	4.9%
Operating Expenses	50,723	47,620	43,300	-9.1%
InterFund/Dept Charges	12,200	13,208	15,948	20.7%
TOTAL Expenditures	\$915,987	\$932,721	\$990,373	6.2%
Full-Time Positions	9	9	9	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 Council.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Indigent-Defense>

Goals & Objectives

Goal #1

Ensure each individual charged with an offense is given the opportunity to apply for counsel.

- Attend each first appearance hearing to meet with incarcerated individuals to give them 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 72hrs after completion of financial interview.

The Tripartite Committee is composed of three members:

President of the Forsyth County Criminal Defense Bar, or appointee;
President-Elect of the Forsyth County Criminal Defense Bar, or appointee;
An attorney from the County Attorney's office or appointee.

** Committee must be members in good standing of the State Bar of Georgia.*

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of first appearance hearings attended by IDO staff	323	326	329
Number of court sessions (Magistrate, State, Superior) attended	278	292	306
Number of individuals that IDO staff met with at first appearance hearings	3,209	3,369	3,538
Number of cases created by the Indigent Defense Office	3,116	3,272	3,436

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Intergovern Revenues	\$210,227	\$202,000	\$210,000	4.0%
Charges for Services	43,887	51,000	49,250	-3.4%
Fines & Forfeit	9	-	-	-
TOTAL Revenues	\$254,122	\$253,000	\$259,250	2.5%
EXPENDITURES				
Salaries	\$261,608	\$277,656	\$254,860	-8.2%
Benefits	120,544	125,326	102,297	-18.4%
Operating Expenses	989,930	845,750	1,033,480	22.2%
InterFund/Dept Charges	5,900	6,324	4,655	-26.4%
TOTAL Expenditures	\$1,377,981	\$1,255,056	\$1,395,292	11.2%
Full-Time Positions	5	5	4	-20.0%

◆ Reclassed full-time Admin Specialist Senior position to part-time Admin Specialist position.

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.

Contact

Website <https://forsythcourts.com/About/Juvenile-Court>

Goals & Objectives

Goal #1

Balance the rights and interests of children and families, the limited resources of the judicial branch, and a realistic assessment of the capabilities of other participants in the justice system.

- Expedite the disposition of all cases in a consistent manner.
- Communicate court purposes, objectives, and budget needs clearly and compellingly.

Goal #2

Ensure the effective and continuous evaluation of case flow throughout all case types utilizing both qualitative and quantitative information in order to identify issues and areas of interest, 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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Juvenile complaints filed	1,550	1,488	1,428
Percent of cases closed	65%	70%	72%
Successful diversionary cases	366	373	381
Youth referred to court programs	300	306	312
Youth successful complete 180 court program	42%	44%	46%

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Intergovern Revenues	\$50,000	\$100,000	\$100,000	0.0%
Charges for Services	78	400	-	-100.0%
Fines & Forfeit	-	500	-	-100.0%
Miscellaneous Rev	10,675	4,500	8,000	77.8%
Other Financing Sources	22,257	-	-	-
TOTAL Revenues	\$83,009	\$105,400	\$108,000	2.5%
EXPENDITURES				
Salaries	\$759,034	\$860,272	\$882,592	2.6%
Benefits	239,877	254,366	330,918	30.1%
Operating Expenses	910,706	1,112,900	1,122,500	0.9%
InterFund/Dept Charges	13,000	14,072	16,203	15.1%
Other Financing Uses	10,771	-	-	-
TOTAL Expenditures	\$1,933,388	\$2,241,610	\$2,352,213	4.9%
Full-Time Positions	11	11	11	0.0%

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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Magistrate-Court>

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 seminars.

- Provide access for clerks to attend seminars pertaining to customer relations and other related topics offered by Institute of Continuing Judicial Education (ICJE) and Career tracks.



Forsyth County Magistrate Court

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Cases filed, civil & criminal— <i>Increase of 15%</i>	5,440	6,256	7,194
Cases processed, civil & criminal— <i>Increase of 8%</i>	4,597	4,965	5,362
First appearance bond hearing— <i>Increase of 3%</i>	3,050	3,142	3,236

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$1,688	\$1,200	\$1,900	58.3%
Charges for Services	657	1,000	1,200	20.0%
Fines & Forfeit	409,120	400,000	420,000	5.0%
Miscellaneous Rev	1,452	2,000	-	-100.0%
TOTAL Revenues	\$412,917	\$404,200	\$423,100	4.7%
EXPENDITURES				
Salaries	\$756,169	\$911,088	\$951,498	4.4%
Benefits	256,134	276,654	289,607	4.7%
Operating Expenses	92,200	95,200	112,000	17.6%
Capital Outlays	6,240	-	-	- %
InterFund/Dept Charges	9,300	10,064	12,748	26.7%
TOTAL Expenditures	\$1,120,044	\$1,293,006	\$1,365,853	5.6%
Full-Time Positions	9	10	10	0.0%

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.

Contact

Website

<https://forsythcourts.com/About/Court-Administration/Pre-Trial-Services>

Goals & Objectives

Goal #1

Provide effective monitoring and supervision of pre-trial defendants, consistent with release conditions, so that they return to court and do not engage in criminal activity while under supervision.

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

Goal #2

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
New jail assessments	1,095	1,424	1,638
Drug screens performed	1,278	1,661	1,910
New family intervention cases opened	94	108	124
Bond supervision compliance rate by %	96%	96%	96%

Measures

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$169,039	\$174,213	\$167,271	-4.0%
Benefits	84,743	87,655	69,796	-20.4%
Operating Expenses	5,318	11,100	11,500	3.6%
InterFund/Dept Charges	4,900	5,316	2,669	-49.8%
TOTAL Expenditures	\$264,000	\$278,284	\$251,236	-9.7%
Full-Time Positions	3	3	3	0.0%

Financials

♦ Salaries and Benefits are lower due to hiring a position at a lower rate compared to a more tenured employee.

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 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. Appeals from the Probate Court are no longer to Superior Court, but are made directly to the Georgia Supreme Court or to the Georgia Court of Appeals.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Probate-Court>

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.

Description of Service	Cost
Weapons carry license	\$71
Marriage license	\$56
Passport (16 years or older)	\$110
Passport (15 years or younger)	\$80
Passport application fee	\$35

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Marriage licenses	98.0%	99.5%	101.0%
Pistol permits	108.1%	109.8%	112.8%
Passports	99.9%	101.4%	102.9%
Printing & duplicating services	102.7%	102.5%	102.0%

Measures

** The metrics above are all based on previous year percent of change meaning anything above 100% was an increase from previous year.*

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$411,874	\$450,000	\$442,000	-1.8%
Charges for Services	340,705	245,000	386,000	15.2%
Fines & Forfeit	239	90,000	-	-
Miscellaneous Rev	120	-	-	-
TOTAL Revenues	\$752,937	\$785,000	\$828,000	5.5%
EXPENDITURES				
Salaries	\$652,447	\$724,249	\$916,727	26.6%
Benefits	342,758	355,668	411,433	15.7%
Operating Expenses	117,926	157,300	143,554	-8.7%
Capital Outlays	-	-	1,656	-
Interfund/Dept Chrgs	9,300	10,064	12,793	27.1%
TOTAL Expenditures	\$1,122,432	\$1,247,281	\$1,486,163	19.2%
Full-Time Positions	13	13	14	7.7%

- Salaries and Benefits increased as a result of approving a full-time Administrative Specialist position, part-time Associate Judge, and increase the Probate Judge's salary.

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.

Contact

Website

<https://forsythcourts.com/About/State-Court>

Goals & Objectives

Goal #1

Manage competing demands on existing court resources in ways that deliver justice and service and build credibility, both internally and externally.

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

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
To be Determined			

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$168,791	\$168,500	\$168,800	0.2%
Fines & Forfeit	1,967,622	1,791,800	1,967,600	9.8%
TOTAL Revenues	\$2,136,412	\$1,960,300	\$2,136,400	9.0%
EXPENDITURES				
Salaries	\$652,683	\$759,807	\$810,482	6.7%
Benefits	239,327	258,910	273,801	5.8%
Operating Expenses	108,106	119,200	57,600	-51.7%
Capital Outlays	-	1,600	-	-100.0%
Interfund/Dept Chrgs	10,300	11,156	12,795	14.7%
TOTAL Expenditures	\$1,010,417	\$1,150,673	\$1,154,678	0.3%
Full-Time Positions	8	9	9	0.0%

- ♦ Operating expenditures have been reduced due to removing court reporter expenses in 2020. Three court reporter positions were approved in 2020 and is funded in the Court Administration Budget.

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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Solicitor-General>

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Cases filed in Forsyth County State Court and Magistrate Court	13,331	13,598	13,870
Cases disposed Forsyth County State Court and Magistrate Court	14,810	14,164	14,448

Measures

** The number of cases disposed is greater than cases filed as many cases are multi-year cases and are not disposed in the year that they were filed. In 2018, a project was conducted to close out aged citations which greatly increased the number of disposed cases that year.*

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$28,825	\$28,000	\$28,000	0.0%
Miscellaneous Rev	51,512	150,000	150,000	0.0%
TOTAL Revenues	\$80,337	\$178,000	\$178,000	0.0%
EXPENDITURES				
Salaries	\$1,134,987	\$1,228,750	\$1,396,651	13.7%
Benefits	547,710	569,672	561,644	-1.4%
Operating Expenses	34,603	52,700	50,900	-3.4%
Capital Outlays	2,260	-	-	0.0%
Interfund/Dept Chrgs	18,300	19,784	28,184	42.5%
TOTAL Expenditures	\$1,737,861	\$1,870,906	\$2,037,379	8.9%
Full-Time Positions	19	20	20	0.0%

- Miscellaneous Revenues Budget increased by \$100K over 2018 Actuals due to increase of participant supervision and drug/alcohol screening received from Pre-Trial diversion program fees for State and Magistrate Court.

Superior Court

Mission

Superior Court has exclusive, constitutional authority over felony cases, divorce, equity and cases regarding title to land. Superior Court also corrects errors made by lower courts.

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.

Contact

Website

<https://forsythcourts.com/About/Superior-Court>

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.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
To be Determined			

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$157,171	\$171,100	\$157,200	-8.1%
Fines & Forfeit	123,611	186,100	123,600	-33.6%
TOTAL Revenues	\$280,783	\$357,200	\$280,800	-21.4%
EXPENDITURES				
Salaries	\$304,106	\$355,515	\$406,083	14.2%
Benefits	71,892	76,012	82,665	8.8%
Operating Expenses	184,839	231,500	51,500	-77.8%
Interfund/Dept Chrgs	7,700	8,316	4,964	-40.3%
TOTAL Expenditures	\$568,536	\$671,343	\$545,212	-18.8%
Full-Time Positions	2	2	2	0.0%

- ◆ Salaries Budget increased due to increased Judge supplement acted on 7/1/19.
- ◆ Operating Expenses decreased due to removing \$180K in court reporter professional fees as it was approved to staff three full-time Court Reporters which is shown in the Court Administration Budget.

Public Safety



Forsyth County Public Safety Complex



Forsyth County Jail



Forsyth County Sheriff water patrol on Lake Lanier



General Fund

Top Department Budgets in Public Safety

Department	2020 Adopted Budget	% of General Fund
Sheriff's Office	51,188,668	34.2%
Ambulance Services	938,897	0.6%
E911/Radio System	479,321	0.3%
Emergency Management Agency	261,002	0.2%
Coroner's Office	212,058	0.2%
Public Safety	\$53,079,946	35.5%

* The Fire Department and E911 Call Center is not reported in the General Fund.

Ambulance Service

Mission

Provide Forsyth County citizens 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 contracted with Central EMS as the third-party provider for the county.

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

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Operating Expenses	\$885,000	\$911,550	\$938,897	3.0%
TOTAL Expenditures	\$885,000	\$911,550	\$938,897	3.0%
Full-Time Positions	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. 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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Coroner>

Goals & Objectives

Goal #1

Promote education in the community.

- Participate in the annual "Ghost Out" event which helps promote teen safety and to help prevent intoxicated and distracted driving.
- Provide resources for the High School Forensic program.
- Participate in programs that would aid in the reduction of pediatric deaths, deaths associated with impaired driving or drug abuse.

Goal #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.

Performance Measures

To be Determined

2018
Actual

2019
Estimated

2020
Projected

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$105,979	\$119,000	\$119,000	0.4%
Benefits	32,257	29,934	34,904	14.8%
Operating Expenses	27,924	61,370	54,970	-10.4%
Capital Outlays	75,056	-	-	-
Interfund/Dept Chrgs	17,600	18,972	3,184	-83.2%
TOTAL Expenditures	\$258,816	\$229,276	\$212,058	-7.5%
Full-Time Positions	1	1	1	0.0%

- ♦ Interfund/Dept charges decreased as a result of reducing the Risk Management allocation for the Coroner's Office.

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.

Contact

Website <https://www.forsythco.com/Departments-Offices/911-Center>

Goals & Objectives

Goal #1

Provide the county with a well maintained public safety system.



Radio Towers on top of Sawnee Mountain

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Calls for service – Increase 10%	324,952	357,447	393,192
Average time from first answer to dispatch (excluding self-initiated)	2:45 min	2:42 min	2:40 min
Average answer time for incoming 911 calls	5.0 sec	4.8 sec	4.6 sec

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$65,099	\$67,014	\$80,170	19.6%
Benefits	30,421	32,208	31,933	-0.9%
Operating Expenses	218,884	306,400	145,467	-52.5%
Capital Outlays	896	1,500	-	-100.0%
Interfund/Dept Chrgs	100	108	3,432	3,077.8%
Debt Service	42,982	-	-	-
TOTAL Expenditures	\$358,381	\$407,230	\$261,002	-35.9%
Full-Time Positions	1	1	1	0.0%

- ♦ Operating Expense decreased due to allocating the cost of the Motorola Radio system maintenance agreement to the applicable Departments.
- ♦ Debt Service Budget relates to the capital lease and interest which is not included in the 2019 or 2020 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 (EMA) is the local lead agency for coordination of emergency and disaster response activities for Forsyth County and the City of Cumming.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Emergency-Management-Agency>

Goals & Objectives

Goal #1

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

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

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 FC EMA including: guidelines to follow in their creation, requirement for review and stakeholders to be involved

Performance Measures	* 2018 Actual	2019 Estimated	2020 Projected
Number of hours of classroom training opportunities	N/A	100	120
In-depth review of emergency management plans	N/A	3	4
Emergency Management/Emergency Operations exercises	N/A	3	4

Measures

Financials

	*2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$600	\$600	\$600	0.0%
TOTAL Revenues	\$600	\$600	\$600	0.0%
EXPENDITURES				
Salaries	\$59,358	\$54,768	\$110,195	101.2%
Benefits	52,663	57,804	63,857	10.5%
Operating Expenses	82,552	95,020	100,810	6.1%
Capital Outlays	4,100	-	150,000	-
Interfund/Dept Chrgs	-	-	4,459	-
Debt Service	36,463	52,700	50,000	-5.1%
TOTAL Expenditures	\$235,137	\$260,292	\$479,321	84.1%
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 2018 Actuals represent the Emergency Management Agency under the Fire Fund.
- ◆ Five outdoor severe weather sirens in amount of \$150K were approved in 2020.
- ◆ Part-time Administrative Specialist Senior position was approved in 2020.

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 Sheriff's Office (S.O.) enforces all laws and ordinances, protects life and property, preserves the peace, and strives to prevent crime and disorder. The S.O. operates within the ordinances of Forsyth County, the laws of the State of Georgia, and the Constitution of the United States of America.

"Forsyth County Way"

- ◇ Integrity
- ◇ Service
- ◇ Excellence
- ◇ Community
- ◇ Approach Crime Proactively
- ◇ Consistent and Fair Treatment
- ◇ Innovative in our Service

Contact

Website <https://www.forsythsheriff.org/>

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.

- Increase use of online resources, particularly Virtual Academy.
- Utilize the new range to expand tactical firearms training.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$74,099	\$0	\$0	-
Intergovern Revenues	-	5,000	5,000	0.0%
Charges for Services	1,201,210	1,817,300	1,817,300	0.0%
Miscellaneous Rev	233,114	158,000	158,000	0.0%
Other Financing Sources	36	-	-	-
TOTAL Revenues	\$1,508,460	\$1,980,300	\$1,980,300	0.0%
EXPENDITURES				
Salaries	\$24,365,350	\$26,487,438	\$28,938,890	9.3%
Benefits	11,956,343	13,391,628	13,399,025	0.1%
Operating Expenses	6,116,472	6,715,300	7,105,497	5.8%
Capital Outlays	486,804	391,140	441,500	12.9%
Interfund/Dept Chrgs	828,207	889,576	1,303,756	46.6%
Other Financing Uses	46,417	-	-	-
TOTAL Expenditures	\$43,799,594	\$47,875,082	\$51,188,668	6.9%
Full-Time Positions	453	464	468	0.9%

- ◆ Four Deputy Sheriff First Class positions were approved in 2020 along with \$100K for License plate readers and cameras. These positions and equipment will be used to help continue to keep community safe.

Public Health & Welfare



General Fund

Senior Services Sexton Hall Enrichment Center



Forsyth County Animal Shelter

Top 5 Department Budgets in Public Health & Welfare

Department	2020 Adopted Budget	% of General Fund
Senior Services	2,442,713	1.6%
Animal Shelter	1,659,727	1.1%
Public Transportation	857,467	0.6%
Animal Services	735,331	0.5%
Non-Profit Funding	435,000	0.3%
Other Departments (4)	414,583	0.3%
Public Health and Welfare	\$6,544,821	4.4%

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.

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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Animal-Services>

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.

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.

Performance Measures	* 2018 Actual	2019 Estimated	2020 Projected
Number of animals returned to the owner (RTO) in the field	13	60	60
Initial complaints and follow up calls	1,202	5,288	5,817
Number of additional trainings to supplement field training	3	10	10

Measures

Financials

	*2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$98,282	\$85,000	\$85,000	0.0%
TOTAL Revenues	\$98,282	\$85,000	\$85,000	0.0%
EXPENDITURES				
Salaries	\$238,377	\$230,962	\$351,675	52.3%
Benefits	113,736	167,286	212,903	27.3%
Operating Expenses	22,077	57,700	68,254	18.3%
Capital Outlays	-	-	92,256	-
Interfund/Dept Chrgs	6,200	7,200	10,243	42.3%
TOTAL Expenditures	\$380,391	\$463,148	\$735,331	58.8%
Full-Time Positions	6	6	8	33.3%

- ◆ 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.
- ◆ Two new Animal Officer positions equipped with trucks and equipment were approved for the 2020 Budget to help support the growth of the demand on services.

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.



<https://www.forsythco.com/Departments-Offices/Animal-Shelter>

Goals & Objectives

Goal #1

Progressive Program Development

- Implement the Buddy Dog program, which is a training program for volunteers and shelter dogs to help increase the adoptability of the shelter dogs.
- Develop and implement the Safety Net program. This program will help provide animal owners with resources to help keep their animals.

Goal #2

Reduce feral cat population for Forsyth County which would reduce annual intake of feral cats.

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

Goal #3

Maintain a euthanasia rate for space at 0%.

- Reduce owner surrender animals by implementing "Safety Net" program. This diverted in-take program will help identify issues and help provide resources for the owners.
- Implementation of TNR program which will help reduce litter of kittens born and surrendered into shelter.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of rescue and transport partners	25	35	50
Live release rate	80%	90%	90%
Number of feral cats intake—Decrease 10%	800	720	648

** Live release rate is the percentage of animals leaving the shelter alive no matter their health or behavior status. This could be through adoption, return to owner, or transfer. No-Kill shelters need to meet or exceed a live release rate of 90%.*

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$56,531	\$62,190	\$77,600	24.8%
Contributions & Donations	6,580	3,500	4,300	22.9%
TOTAL Revenues	\$63,111	\$65,690	\$81,900	24.7%
EXPENDITURES				
Salaries	\$505,147	\$536,944	\$830,299	54.6%
Benefits	350,192	363,364	481,719	32.6%
Operating Expenses	191,845	294,900	328,200	11.3%
Capital Outlays	-	-	2,967	-
Interfund/Dept Chrgs	10,200	11,100	16,542	49.0%
TOTAL Expenditures	\$1,057,384	\$1,206,308	\$1,659,727	37.6%
Full-Time Positions	11	13	17	30.8%

- ◆ Four full-time positions and four part-time positions were approved for the 2020 Adopted Budget to keep up with the demand of services.

Measures

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
To be Determined			

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$0	\$6,800	\$6,800	0.0%
Benefits	-	500	520	4.0%
Operating Expenses	50	3,400	3,400	0.0%
Interfund/Dept Chrgs	10,100	2,400	-	-100.0%
TOTAL Expenditures	\$10,150	\$13,100	\$10,720	-18.2%
Full-Time Positions	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

Contact

Website <http://www.avitapartners.org/>
Phone (678) 341-3840
GA Crisis Line 1-800-715-4225

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.



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.



Performance Measures

To be Determined

2018
Actual

2019
Estimated

2020
Projected

Measures

Financials

EXPENDITURES

Interfund/Dept Chrgs

Other Costs

TOTAL Expenditures

Full-Time Positions

2018
Actuals

2019 Adopted
Budget

2020 Adopted
Budget

% Change
from 2019

\$300

\$300

\$380

26.7%

56,900

56,900

60,000

5.4%

\$57,200

\$57,200

\$60,380

5.6%

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.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Operating Expenses	\$14,570	\$15,000	\$15,000	0.0%
Other Costs	375,833	420,000	420,000	0.0%
TOTAL Expenditures	\$390,403	\$435,000	\$435,000	0.0%
Full-Time Positions	0	0	0	-

Public Health Administration

Mission

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.



	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)

Contact

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Miscellaneous Rev	\$4,932	\$5,000	\$5,000	0.0%
TOTAL Revenues	\$4,932	\$5,000	\$5,000	0.0%
EXPENDITURES				
Operating Expenses	\$5,918	\$5,800	\$6,700	15.5%
Capital Outlays	-	-	-	-100.0%
Interfund/Dept Chrgs	900	1,000	2,198	119.8%
Other Costs	144,000	144,000	144,000	15.9%
TOTAL Expenditures	\$150,818	\$150,800	\$152,898	1.4%
Full-Time Positions	0	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

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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Fleet-Services/Dial-A-Ride>
Phone (770) 781-2195

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.



	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
Public transportation trips	20,940	22,615	24,580
Percent of trips rejected due to capacity	13.0%	11.5%	10.0%
Passenger fare collections	\$39,720	\$42,898	\$46,347

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$0	\$16,500	\$15,400	-6.7%
TOTAL Revenues	\$0	\$16,500	\$15,400	-6.7%
EXPENDITURES				
Salaries	\$31,193	\$55,522	\$190,810	243.7%
Benefits	51,377	53,778	91,998	71.1%
Operating Expenses	29,210	42,700	59,700	39.8%
Interfund/Dept Chrgs	-	3,733	3,613	-3.2%
Other Financing Uses	395,550	532,029	511,346	-3.9%
TOTAL Expenditures	\$507,330	\$687,762	\$857,467	24.7%
Full-Time Positions	2	2	3	50.0%
Full-Time Positions (Grant)	8	8	8	0.0%

◆ Public Transportation Director position was approved for the 2020 Budget.

Note: The Grant Fund includes additional budget in amount of \$707,746 related to the Dial-A-Ride program which include salaries, benefits, and operating expenses.

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.

Contact

Website

<https://dfcs.georgia.gov/location/forsyth-county>

Phone

(770) 781-6700

Hours

Monday - Friday 8:00 AM - 5:00 PM

Address

426 Canton Road Cumming, GA 30028



*Georgia Division of Family
& Children Services*

Performance Measures

To be Determined

2018
Actual

2019
Estimated

2020
Projected

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Operating Expenses	\$27,245	\$60,000	\$45,000	-25.0%
Interfund/Dept Chrgs	500	500	585	17.0%
Other Costs	132,462	145,000	145,000	0.0%
TOTAL Expenditures	\$160,207	\$205,500	\$190,585	-7.3%
Full-Time Positions	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 aged 50 and better.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Senior-Services>

Phone

(770)-781-2178



Painting class

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 & 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

Provide social programming for various levels of functionality, allowing persons to feel comfortable with their peers and successful in their interactions and activities.

- Create levels of grant programming to accommodate all, from active & high energy to those requiring a slower, quieter pace with more staff support.
- Provide thoughtful assessments and placement of participants in the various grant programs.
- Grow the grant groups, especially those levels needing more staff support, located at Sexton Hall.

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 and utilize the centers on evenings and weekends in order to generate additional revenue.

Center at Charles Place



Address 595 Dahlonega Street
Cumming, GA 30040

Hearthstone Lodge



Address 7305 Lanier Drive
Cumming, GA 30041

Sexton Hall Enrichment Center



Address 2115 Chloe Road
Cumming, GA 30041

Senior Services (Continued)



Senior Services Annual Expo



Trip to the Georgia Mountain Fair



Cards and games weekly meetings

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Congregate and homebound meals served	37,242	39,477	41,845
Transports provided	14,000	14,280	14,566
Respite care provided	4,000	4,240	4,494
Active adult memberships sold	395	419	444
Active adult programs and events offered	2,850	3,021	3,202
Active adult total participation	16,800	18,816	21,074
Number of rentals	448	475	503

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$99,960	\$137,800	\$117,700	-14.6%
Contributions & Donations	4,675	1,000	13,500	1,250.0%
Miscellaneous Rev	62,869	56,500	66,100	17.0%
TOTAL Revenues	\$167,503	\$195,300	\$197,300	1.0%
EXPENDITURES				
Salaries	\$820,634	\$1,034,366	\$1,192,917	15.3%
Benefits	703,478	698,859	748,258	7.1%
Operating Expenses	113,962	182,300	206,579	13.3%
Capital Outlays	89,302	-	-	-
Interfund/Dept Chrgs	27,800	30,032	36,907	22.9%
Other Financing Uses	351,200	344,955	258,052	-25.2%
TOTAL Expenditures	\$2,106,376	\$2,290,512	\$2,442,713	6.6%
Full-Time Positions	28	29	31	6.9%

◆ Reclassed two part-time positions to full-time positions for 2020.

Note: The Grant Fund includes additional budget in amount of \$810,496 which include programming costs for transportation, meals, respite, and other operating expenses.

Culture & Recreation



General Fund



Post Road Library



Sawnee Mountain Visitors Center

Top Department Budgets in Culture and Recreation

Department	2020 Adopted Budget	% of General Fund
Parks and Recreation	10,942,429	7.3%
Library	7,130,937	4.7%
Extension Services	242,623	0.2%
Culture and Recreation	\$18,315,989	12.2%

Extension Services

Mission

The mission of the Forsyth County Cooperative Extension Service is to provide county residents with unbiased, research-based information and education, both formal and informal, in the areas of Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development to meet the expressed and assessed needs of clients and stakeholders.

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.

Contact

Website
Phone

<https://www.forsythco.com/Departments-Offices/UGA-Extension>
(770) 887-2418



UNIVERSITY OF GEORGIA
EXTENSION



Goals & Objectives

Goal #1

Foster conservation of land and natural resources through environmentally and economically sustainable practices in landscape management, food production, and outdoor recreation.

- Provide classes and other opportunities for county residents to learn about lawn and landscape care, home gardening, urban forestry, soil improvement, and water conservation.
- Continue to promote restoration of native biodiversity through education about local ecosystems and by making environmentally sustainable native plants available to county residents for planting in their landscapes.

Goal #2

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 environmental science, leadership, career exploration, and other topics through standards-based curriculum delivered as monthly, in-school, 4-H club meetings in 4th, 5th, 7th grade classrooms.
- Provide extracurricular programs through which students learn critical thinking, public speaking, and leadership skills, and introduced to agricultural and environmental systems.
- Provide opportunities for youth to learn independence, cooperation, teamwork, and leadership skills through team activities, such as shooting sports, summer camps, judging teams, teen leader opportunities, and other events that encourage and demonstrate skill development.

Performance Measures

Individual diagnostic services provided (plant pathology, pest identification, soil and water testing, field construction, etc)

Number of clients assisted through office contacts (walk-in, phone, email)

Number of clients attending Extension educational outreach programs

2018 Actual 2019 Estimated 2020 Projected

664	691	718
9,761	9,956	10,155
21,373	21,800	22,236

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$28,105	\$28,356	\$31,090	9.6%
Benefits	2,150	2,169	2,378	9.6%
Operating Expenses	112,764	140,100	206,734	47.6%
Interfund/Dept Chrgs	700	800	2,421	202.6%
TOTAL Expenditures	\$143,719	\$171,425	\$242,623	41.5%
Full-Time Positions	0	0	0	-

- ♦ Operating Expenses increased due to adding a new full-time Extension Educator position which is included in the 2020 Memorandum of Understanding (MOU) between University of Georgia (UGA) and Board of Education (BOE).

Library

Mission

Forsyth County Public Library (FCPL) champions literacy, lifelong learning, and personalized service to all patrons.

Description

There are four locations in the county; Cumming, Hampton Park, Post Road, and Sharon Forks. The vision of Forsyth County Public Library is to be a vital participant in the Forsyth County community, striving to improve the quality of life for everyone.

Contact

Website <https://www.forsythpl.org/>

Goals & Objectives

Goal #1

Redesign the library website. Meets the library's strategic plan goal to "Deliver a transformational library experience."

- Improve the user experience by making the website more mobile-friendly and more intuitive.
- Provide greater accessibility for users with disabilities or special needs.
- Move website to a cloud platform to allow for consistent service even during power outages.

Goal #2

Enhance efforts to increase literacy and lifelong learning. Meets the library's strategic plan goal to "Champion literacy and lifelong learning."

- Expand early literacy educational programming through the library's Leap Into Literacy partnership with Forsyth County Schools, Literacy Forsyth, and Georgia Highlands Medical Services.
- Expand opportunities for teens to develop leadership potential through volunteering, internships, and library educational programming.
- Expand educational programming for adults.



FORSYTH COUNTY PUBLIC
LIBRARY

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of items checked out	2,645,758	2,778,046	2,916,948
Patrons attending library programs or outreach events	110,603	116,133	121,940
Library visits	678,842	712,784	748,423
Information questions answered *	173,666	73,790	77,480

* In July 2018, the methodology for counting these questions changed to reflect State Public Library standards, which impacted our totals in 2018 and moving forward. There has been no actual decrease in the level of activity.

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Operating Expenses	\$5,878	\$8,300	\$9,700	16.9%
Interfund/Dept Chrgs	40,400	54,800	73,325	33.8%
Other Costs	6,002,576	6,526,379	7,047,912	8.0%
TOTAL Expenditures	\$6,048,854	\$6,589,479	\$7,130,937	8.2%
Full-Time Positions	0	0	0	-

- ◆ The increase of other costs is driven by the Board approved items which include one full-time position, three part-time positions, and four upgrade positions from part-time to full-time. \$75K in electronic materials.

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, Athletic, Lake, Operations, Natural Resource Management, and Recreation. The Administration Division oversees the budget and operations of the parks and recreation department.

Contact

Website <https://parks.forsythco.com/>

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

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$2,934,191	\$2,964,140	\$3,008,800	1.5%
Contributions & Donations	9,010	-	-	-
Miscellaneous Rev	148,573	126,000	18,000	-85.7%
TOTAL Revenues	\$3,091,774	\$3,090,140	\$3,026,800	-2.0%
EXPENDITURES				
Salaries	\$4,278,395	\$4,537,079	\$5,069,365	11.7%
Benefits	2,019,738	2,067,300	2,241,412	8.4%
Operating Expenses	2,991,691	3,312,165	3,375,388	1.9%
Capital Outlays	215,694	1,000	17,189	1,618.9%
Interfund/Dept Chrgs	95,100	181,001	239,075	32.1%
TOTAL Expenditures	\$9,600,618	\$10,098,545	\$10,942,429	8.4%
Full-Time Positions	76	77	79	2.6%

- ◆ Two full-time and two part-time positions were approved for the 2020 Budget. This is to help support the demand for the therapeutic program that has been a great success.

P&R - Administration Division

Description

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



Goals & Objectives

Goal #1

Completion of planned development projects.

- Coordinate annual update of Parks and Rec Strategic Plan.
- Coordinate Capital park projects pertaining to SPLOST VIII, capital outlay and impact fee funding.
- Draft annual report to CAPRA for renewal of National Accreditation status.

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 ten 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.
- Attend five local community events to exhibit/market the department.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Professional certified staff	16	17	18
Trainings attended by staff (Internal and external)	235	247	259
Number of activity guides produced	105,000	115,000	115,000
Total surveys received	525	551	579
Total dollars generated in sponsorships	\$4,483	\$5,828	\$7,576
Community involvements/presentations	68	78	90

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$137,406	\$155,550	\$119,000	-23.5%
Miscellaneous Rev	137,224	111,000	3,000	-97.3%
TOTAL Revenues	\$274,630	\$266,550	\$122,000	-54.2%
EXPENDITURES				
Salaries	\$494,164	\$499,068	\$554,617	11.1%
Benefits	164,256	169,144	202,628	19.8%
Operating Expenses	737,433	834,300	718,006	-13.9%
Interfund/Dept Chrgs	71,300	85,634	65,040	-24.0%
TOTAL Expenditures	\$1,467,153	\$1,588,146	\$1,540,291	-3.0%
Full-Time Positions	6	6	7	16.7%

- ♦ New full-time Administrative Specialist, Senior position was approved for 2020 Budget.

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 the citizens of Forsyth County with the best possible athletic leagues, special events, and instructional programs using top quality facilities in conjunction with Park Operations staff to improve communication and cooperation.

- Hold monthly meetings with Park Operations Manager to discuss event schedules, and coordination of operations. Coordinate quarterly meetings with supervisors and crew leaders of Athletics and Park Operations.
- Conduct seasonal training sessions with seasonal Athletic Attendants and Park Operations staff to ensure that they are able to operate equipment and provide standard field maintenance practices.
- Seek opportunities to hold team building exercises with staff.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
Adult Softball - total participants	2,225	2,325	2,430
Adult Basketball - total participants	775	791	806
Adult Flag Football - total participants	-	40	60
Tournaments/special events hosted	59	62	65
Projected economic impact from tournaments	\$1,750,000	\$1,837,500	\$1,929,375

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$1,214,031	\$1,195,690	\$1,250,700	4.6%
Miscellaneous Rev	11,348	15,000	15,000	0.0%
TOTAL Revenues	\$1,225,379	\$1,210,690	\$1,265,700	4.5%
EXPENDITURES				
Salaries	\$573,606	\$599,802	\$739,207	23.2%
Benefits	187,261	184,728	211,349	14.4%
Operating Expenses	568,864	568,925	611,800	7.5%
Interfund/Dept Chrgs	3,800	11,073	33,917	206.3%
TOTAL Expenditures	\$1,333,531	\$1,364,528	\$1,596,273	17.0%
Full-Time Positions	6	6	6	0.0%

♦ Salaries Budget increased by \$118K in seasonal part-time employees due to the increase demand for service.

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.



In 2019, Forsyth County Parks & Recreation Department installed automated payment machines for boat ramp fees at Charleston Park, Six Mile Creek Park, and Young Deer Creek Park. This has enhanced the visitor experience by making it more convenient for users using credit/debit card.

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Annual boat launch passes issued — <i>Increase by 5% annually</i>	528	554	582
Number of passive lake parks maintained	4	4	4
Miles of walking trails maintained	6	6	6

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$365,785	\$365,000	\$368,000	0.8%
TOTAL Revenues	\$365,785	\$365,000	\$368,000	0.8%
EXPENDITURES				
Salaries	\$174,713	\$177,472	\$232,779	31.2%
Benefits	109,029	113,577	100,608	-11.4%
Operating Expenses	168,491	149,150	168,600	13.0%
Capital Outlays	67,486	-	-	-
Interfund/Dept Chrgs	1,700	5,309	7,104	33.8%
TOTAL Expenditures	\$521,419	\$445,508	\$509,091	14.3%
Full-Time Positions	4	4	4	0.0%

♦ Salaries Budget increased due to a new part-time Seasonal Admin position approved for the 2020 Budget.

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Campground site rentals— <i>Increase by 5% annually</i>	10,318	10,628	10,946
Number of passive parks maintained	14	14	14
Miles of walking trails maintained	38.2	45.0	45.0
Visitor Center Patrons— <i>Increase by 5% annually</i>	31,449	33,021	34,673

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$161,057	\$160,300	\$170,700	6.5%
Contributions & Donations	9,010	-	-	-
TOTAL Revenues	\$170,067	\$160,300	\$170,700	6.5%
EXPENDITURES				
Salaries	\$562,603	\$653,988	\$759,060	16.1%
Benefits	245,682	279,332	280,668	0.5%
Operating Expenses	312,490	304,720	375,300	23.2%
Capital Outlays	20,490	1,000	2,200	120.0%
Interfund/Dept Chrgs	4,200	16,798	39,299	134.0%
TOTAL Expenditures	\$1,145,465	\$1,255,838	\$1,456,527	16.0%
Full-Time Positions	10	11	11	0.0%

- ♦ Salaries Budget increased due to increasing part-time seasonal salary costs based on increased demand for service.

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, operate and maintain parks and recreation facilities that are safe, accessible and aesthetically pleasing to the entire community.

- Incorporate newly added amenities into existing parks.
- Provide development and training opportunities to staff to ensure efficiency, safety and quality professional development.
- Improve cooperation with Athletic Division's staff by providing coordination meeting and training opportunities.



Performance Measures	2018 Actual	2019 Estimated	2020 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	5	5
Synthetic Turf Rectangle Fields Maintained	24	26	26
Tennis Courts Maintained	36	42	42
Picnic Pavilions Maintained	27	27	28
Playgrounds Maintained/Inspected	12	12	12
Restroom Facilities Maintained	39	40	40

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$1,588,564	\$1,725,147	\$1,838,116	6.5%
Benefits	948,793	937,851	1,008,216	7.5%
Operating Expenses	675,320	876,560	894,500	2.0%
Capital Outlays	99,741	-	14,000	-
Interfund/Dept Chrgs	9,300	40,383	60,779	50.5%
TOTAL Expenditures	\$3,321,718	\$3,579,941	\$3,815,611	6.6%
Full-Time Positions	36	36	36	0.0%

- ♦ Capital Outlay increased due to approved sports turf renovator equipment.

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

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 for all demographics**
Provide additional youth sports instructional programs (basketball and tennis). Increase senior programs to include arts and active programs. Offer additional family oriented special events.
- **Increase Therapeutic Programming** - Increase the number of registered participants by 25%. Collaborate with community organization to offer additional recreation and educational programs for parents and caregivers. Increase the number of social events, sports and fitness classes.
- **Improve and increase staff training** - Provide quarterly training to all staff to review customer service and facility operations procedures. Train all full-time and part-time staff in the use of the Department's management software. Assure that all full-time, part-time and seasonal staff are First Aid/CPR certified.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Recreation center memberships processed	10,240	10,752	11,290
Recreation center visits (pass system)	198,215	202,179	206,223
Spray pad visits	7,827	8,218	8,629
Program registrations processed	5,573	5,852	6,144
Fitness programs offered	2,889	3,033	3,185
Camps offered	116	128	140

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$1,055,913	\$1,087,600	\$1,100,400	1.2%
TOTAL Revenues	\$1,055,913	\$1,087,600	\$1,100,400	1.2%
EXPENDITURES				
Salaries	\$884,746	\$881,602	\$945,586	7.3%
Benefits	364,717	382,668	437,943	14.4%
Operating Expenses	529,093	578,510	607,182	5.0%
Capital Outlays	27,977	-	989	-
Interfund/Dept Chrgs	4,800	21,804	32,936	51.1%
TOTAL Expenditures	\$1,811,333	\$1,864,584	\$2,024,636	8.6%
Full-Time Positions	14	14	15	7.1%

- ◆ New full-time Therapeutic Recreation Coordinator position and part-time Therapeutic Recreation Aide position was approved for 2020 Budget. Offset by decreasing part-time seasonal budget by \$42K.

Housing & Development



General Fund



Vickery Village and Polo soccer fields



View from the top of Sawnee Mountain

Top Department Budgets in Housing & Development

Department	2020 Adopted Budget	% of General Fund
Planning & Community Development	7,544,088	5.0%
Code Compliance	1,295,979	0.9%
Economic Development	450,000	0.3%
Natural Resources & Conservation	119,589	0.1%
Housing & Development	\$9,409,656	6.3%

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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Code-Compliance>

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
- Reduces 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

Continue to preserve and improve quality of life issues by providing Forsyth County citizens with a healthy, safe and quality environment.

- Achieve 95% voluntary compliance rate of code compliance officer self-initiated violation cases within 90 days.
- Conduct consistent proactive patrols of subdivisions, neighborhoods and business locations identifying code violations and seeking timely code compliance.
- Conduct frequent violation site re-visits, maintain positive contact with violators, concerned citizens and community members to educate and communicate the importance of voluntary code compliance.

Goal #2

To provide our citizens and visitors with a safe, clean and enjoyable park experience.

- Park Rangers perform their duties in a fair, consistent, professional and courteous manner.
- Park Rangers provide a positive communication experience with all park users via educational opportunities to reduce park code violations
- Maintain a high visibility within the county parks through various types of patrol to reduce park code violations.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
Monthly code compliance officer zone patrol hours	130	140	145
Percentage of code compliance officer self initiated violation cases	80.0%	95.0%	75.0%
Average number of days a code violation is open without compliance	30	28	26

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$539,234	\$667,560	\$768,543	15.1%
Benefits	287,432	354,167	404,994	14.4%
Operating Expenses	87,455	53,120	75,214	41.6%
Capital Outlays	-	49,336	23,848	-51.7%
Interfund/Dept Chrgs	15,500	16,756	23,380	39.5%
TOTAL Expenditures	\$929,621	\$1,140,939	\$1,295,979	13.6%
Full-Time Positions	12	14	15	7.1%

- ♦ Salaries and Benefits Budget increased as a result of one new Park Ranger position approved in 2020.

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.

This Department helps supplement the Forsyth County Chamber of Commerce as well as other operating expenses for economic development.

Contact

Website <https://www.focochamber.org/>
Email fccoc@focochamber.org
Phone (770) 887-6461



Halcyon is Forsyth County's newest development providing the community a place to live, work, shop, and eat.

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.



From a pristine lake to mountain peaks, you can find adventure at every altitude in nature-loving Forsyth County, Georgia. Conveniently located in metro Atlanta's backyard, Forsyth County encompasses Sawnee Mountain, the Big Creek Greenway, the Chattahoochee River, the Etowah River and 30 percent of Lake Lanier's 600 plus mile of shoreline.

Forsyth County, a "Hospitality Highway" community is known for its small-town charm and big-city proximity. Whether visiting or relocating, Forsyth County is sure to have something for you and your family.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Operating Expenses	\$42,590	\$40,000	\$140,000	0.0%
Payments to Chamber of Commerce	320,000	410,000	310,000	0.0%
TOTAL Expenditures	\$362,590	\$450,000	\$450,000	0.0%
Full-Time Positions	-	-	-	-

Natural Resources Conservation Services

Mission

To serve the residents of Forsyth County by creating an awareness of soil and water resource concerns, by assisting landowners and land users in planning and applying conservation practices on private lands to reduce erosion and to enhance water quality.

Description

The District provides technical assistance through cooperative agreements with NRCS, FSA, UGA Extension Service & other governmental and private agencies and groups. The District provides Federal Cost-Share Assistance to landowners for conservation practices. Forsyth County and the District are mandated by the Erosion & 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 & fiber producing agricultural lands and protection of our water quality and quantity.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Natural-Resources-Conservation-Service>

Phone

(770) 781-8800

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 a training session on erosion and sediment control practices for engineers, contractors and farmers.

Goal #2

Encourage installation of resource management systems on all agricultural and forest land.

- Work with the GA Soil & Water Conservation Commission to identify flood control dams that could most effectively be modified for municipal water supply.
- Work with poultry producers and poultry companies to increase the adoption of nutrient management plans.
- 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 GA Forestry Commission to promote tree planting and forest land management.
- Work with local schools to develop and utilize outdoor classroom areas.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
Number of EQIP applications received and processed	15	15	28
Number of erosion, sediment, and pollution control plans received	205	177	248
Number of individuals, groups or entities requesting assistance	421	432	455
Number of schools/youth groups assisted	15	17	20

* Environmental Quality Incentives Program

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$81,254	\$75,489	\$79,978	5.9%
Benefits	30,329	30,115	31,918	6.0%
Operating Expenses	3,206	5,700	6,500	14.0%
Interfund/Dept Chrgs	3,900	4,208	1,193	-71.6%
TOTAL Expenditures	\$118,689	\$115,512	\$119,589	3.5%
Full-Time Positions	1	1	1	0.0%

Measures

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.

Contact

Website

<https://www.forsythco.com/Departments/Planning-Department>

Division	2020 Adopted Budget	% of Total	FTE	% of Total
Administration	1,972,587	26.1%	18	24.3%
Business License	440,120	5.8%	5	6.8%
Current Planning	1,174,402	15.6%	13	17.6%
Inspection	2,779,185	36.8%	30	40.5%
Long Range Planning	1,177,794	15.6%	8	10.8%
Planning & Community Development	\$7,544,088		74	

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$5,559,439	\$6,459,000	\$5,024,200	-22.2%
Charges for Services	146,343	37,900	33,900	-10.6%
Fines & Forfeit	67,250	40,000	60,000	50.0%
Miscellaneous Rev	900	600	600	0.0%
TOTAL Revenues	\$5,773,932	\$6,537,500	\$5,118,700	-21.7%
EXPENDITURES				
Salaries	\$2,952,218	\$3,645,357	\$4,324,598	18.6%
Benefits	1,507,533	1,879,661	2,056,433	9.4%
Operating Expenses	874,150	987,101	1,014,238	2.7%
Capital Outlays	438,505	84,693	63,602	-24.9%
Interfund/Dept Chrgs	39,400	42,608	85,217	100.0%
TOTAL Expenditures	\$5,811,806	\$6,639,420	\$7,544,088	13.6%
Full-Time Positions	59	67	74	10.4%

- ◆ Licenses & Permits Revenue decreased due to moving \$1.42M of General Business License tax revenue to Non-Departmental where the other general tax revenue is listed. This results in no change to General Fund.
- ◆ Salaries and Benefits Budget increased as a result of adding three new positions to meet the growing needs of the county.

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

Implement 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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of building permits	6,312	6,123	5,939
Site plan and permit revisions	1,523	1,828	2,193
* New software online applications	N/A	N/A	1,625
* Percentage of new home applications submitted online	N/A	N/A	25.0%
* Starting in 2020			

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$132,343	\$13,200	\$10,200	-22.7%
Miscellaneous Rev	900	600	600	0.0%
TOTAL Revenues	\$133,243	\$13,800	\$10,800	-21.7%
EXPENDITURES				
Salaries	\$638,491	\$774,130	\$1,070,128	38.2%
Benefits	293,497	386,693	485,066	25.4%
Operating Expenses	374,607	273,746	339,351	24.0%
Capital Outlays	340,287	11,668	58,574	402.0%
Interfund/Dept Chrgs	13,000	14,056	19,468	38.5%
TOTAL Expenditures	\$1,659,882	\$1,460,293	\$1,972,587	35.1%
Full-Time Positions	11	14	18	28.6%

- ◆ Salaries and Benefits Budget increased as a result of two new positions; Planner of the Day and Planning Manager approved in 2020 and two new Planning Technician positions approved in August 2019.

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.

Starting in 2020, the Business License will be a separate Department and will report to the CFO and not the Planning Department.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Business-Licenses>

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 and accountable customer service.

- 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.

Goal #3

Update all Business License applications to be more user friendly and uniformed.

- Add hyperlinks to application to help assist customers during the application process.
- Amend questioning to help capture information regarding UDC compliance.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
New business licenses— <i>Increase 3% annually</i>	986	1,016	1,046
Business licenses renewals— <i>Increase 10% annually</i>	6,457	7,103	7,813
Alcohol fee collection— <i>Increase 5% annually</i>	\$821,996	\$863,096	\$906,251

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$1,592,349	\$1,732,000	\$241,200	-86.1%
Charges for Services	25	200	200	0.0%
TOTAL Revenues	\$1,592,374	\$1,732,200	\$241,400	-86.1%
EXPENDITURES				
Salaries	\$162,372	\$229,507	\$264,066	15.1%
Benefits	108,312	141,941	128,801	-9.3%
Operating Expenses	39,400	36,764	42,900	16.7%
Capital Outlays	-	22,321	-	-100.0%
Interfund/Dept Chrgs	1,100	1,216	4,353	258.0%
TOTAL Expenditures	\$311,185	\$431,749	\$440,120	1.9%
Full-Time Positions	4	5	5	0.0%

- ◆ License & Permits Revenue decreased due to moving the business license revenue from this Department to the Non-Departmental General Fund Department as tax revenue.

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.

Contact

Website

<https://www.forsythco.com/Departments-Offices/Planning-Community-Development/Current-Planning>

Goals & Objectives

Goal #1

Provide consolidated comments to agents who participate in Land Development Permit (LDP) conceptual review meetings.

- Ensure staff participation from county development plan reviewers, zoning administration, and planner technicians.
- Timely delivery of a set of comments addressing critical elements of the proposal sent to the project contact within seven days of the conceptual review meeting.
- Provide comprehensive comments that include citations, definitions, and web links to forms and agency websites.

Goal #2

Maintain a high level of support for the Zoning Board of Appeals.

- Provide training for Zoning Board of Appeals members.
- Ensure all agenda applications contain the most up to date permit data and existing conditions of the site.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
Comprehensive comments sent to the project contact within 7 days	-	-	75.0%
Number of applications for Minor Plat review	361	343	328
Number of sign review applications processed and reviewed for compliance	514	545	578

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$646,414	\$697,000	\$637,000	-8.6%
Charges for Services	9,975	11,000	10,000	-9.1%
Fines & Forfeit	67,250	40,000	60,000	50.0%
TOTAL Revenues	\$723,639	\$748,000	\$707,000	-5.5%
EXPENDITURES				
Salaries	\$565,134	\$646,221	\$762,380	18.0%
Benefits	268,554	347,118	378,722	9.1%
Operating Expenses	14,510	16,982	20,800	22.5%
Capital Outlays	3,481	2,556	2,100	-17.8%
Interfund/Dept Chrgs	5,400	5,860	10,400	77.5%
TOTAL Expenditures	\$857,080	\$1,018,737	\$1,174,402	15.3%
Full-Time Positions	10	11	13	18.2%

- ♦ Salaries and Benefits Budget increased as a result of two new inspector positions that were approved in August 2019.

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.

Contact

<https://www.forsythco.com/Departments-Offices/Planning-Community-Development/Permits-and-Inspections>

Website

Goals & Objectives

Goal #1

Implement new software and properly train the Inspections Division staff.

- 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.
- Reduce 'paperwork' related inspection fails.

Goal #3

Develop an in-house training program.

- Provide training as an International Code Council (ICC) Preferred Provider and provide 75% of required 2020 training through in-house courses.
- Collaborate with Forsyth County Fire Marshall's Office in developing a joint training program.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Special inspections	90	93	95
Email inspection reports	241	248	256
In-house trainings	448	461	475
Percent of failed inspections due to paperwork error	25.0%	18.0%	15.0%

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$3,264,301	\$3,960,000	\$3,976,000	0.4%
TOTAL Revenues	\$3,264,301	\$3,960,000	\$3,976,000	0.4%
EXPENDITURES				
Salaries	\$1,241,740	\$1,570,414	\$1,734,587	10.5%
Benefits	666,868	822,516	825,096	0.3%
Operating Expenses	77,500	271,194	173,910	-35.9%
Capital Outlays	91,889	48,148	-	-100.0%
Interfund/Dept Chrgs	18,200	19,652	45,592	132.0%
TOTAL Expenditures	\$2,096,198	\$2,731,924	\$2,779,185	1.7%
Full-Time Positions	27	30	30	0.0%

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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Planning-Community-Development/Long-Range-Planning>

Goals & Objectives

Goal #1

Support policies outlined in the Comprehensive Plan through plan initiatives, regulatory code modifications and technical review and analysis of land use applications.

- Follow through on 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.
- Draft UDC and other ordinance modifications to align current regulatory framework with long range implementation measures, BOC requests and department identified needs for code revisions.

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.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
* Various use permit applications	84	80	336
Number of zoning condition amendments submitted	36	55	50
Various projects, ordinance updates	10	10	25
Percent of rezoning deemed complete	72.0%	50.0%	72.0%

*Changes to conditional use permit requirements in Fall 2017 and Spring 2019 have incurred volume increases.

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$56,375	\$70,000	\$170,000	142.9%
Charges for Services	\$4,000	\$13,500	\$13,500	0.0%
TOTAL Revenues	\$60,375	\$83,500	\$183,500	119.8%
EXPENDITURES				
Salaries	\$344,480	\$425,085	\$493,437	16.1%
Benefits	170,302	181,393	238,748	31.6%
Operating Expenses	368,131	388,415	437,277	12.6%
Capital Outlays	2,847	-	2,928	-
Interfund/Dept Chrgs	1,700	1,824	5,404	196.3%
TOTAL Expenditures	\$887,461	\$996,717	\$1,177,794	18.2%
Full-Time Positions	7	7	8	14.3%

♦ Salaries and Benefits Budget increased as a result of a Planner Technician position in 2020.

Other Financing



General Fund



Forsyth County Courthouse and Administration Building



View of the north Georgia mountains

Top Department Budgets in Other Financing

Department	2020 Adopted Budget	% of General Fund
Non-Departmental	11,027,694	7.4%
Retiree Benefits	1,700,000	1.1%
Contingency	1,510,690	1.0%
Other Financing	\$14,238,384	9.5%

The Non-Departmental operating expenditures in the amount of \$1,301,390 is displayed in the General Government function. Whereas the remaining expenditure amount of \$11,027,694 is displayed in the Other Financing Function as it includes transfers, contingency, and other financing costs.

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.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Contingencies	\$84,605	\$2,107,054	\$1,510,690	-28.3%
TOTAL Expenditures	\$84,605	\$2,107,054	\$1,510,690	-28.3%
Full-Time Positions	0	0	0	-

Non-Departmental

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.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$102,882,606	\$105,754,613	\$117,626,943	11.2%
Licenses & Permits	824,846	843,000	853,000	1.2%
Intergovern Revenues	313,142	135,000	135,000	0.0%
Charges for Services	2,974,297	1,839,632	2,037,329	10.7%
Investment Income	1,472,400	600,000	900,000	50.0%
Miscellaneous Rev	90,778	67,510	79,000	17.0%
Other Financing Sources	1,050,000	1,250,000	1,311,000	4.9%
TOTAL Revenues	\$109,608,068	\$110,489,755	\$122,942,272	11.3%
EXPENDITURES				
Operating Expenses	\$71,466	\$903,000	\$1,301,390	44.1%
Contingencies	-	2,000,000	500,000	-75.0%
Other Costs	39,308	35,000	42,000	20.0%
Other Financing Uses	16,807,275	8,743,557	10,485,694	19.9%
TOTAL Expenditures	\$16,918,049	\$11,681,557	\$12,329,084	5.5%
Full-Time Positions	-	-	-	-

- ♦ Operating Expenses increased as a result of increasing Professional Service– Legal Fees Budget amounts by \$250K.

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.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Miscellaneous Rev	\$171,695	\$200,000	\$200,000	0.0%
Other Financing Sources	1,625,260	1,600,000	1,500,000	-6.3%
TOTAL Revenues	\$1,796,954	\$1,800,000	\$1,700,000	-5.6%
EXPENDITURES				
Benefits	\$40,656	\$0	\$50,000	-
Interfund/Dept Chrgs	1,610,954	1,800,000	1,650,000	-8.3%
TOTAL Expenditures	\$1,651,610	\$1,800,000	\$1,700,000	-5.6%
Full-Time Positions	-	-	-	-

Special Revenue Fund

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



Fund	2020 Adopted Budget	% of Total Fund
Law Library Fund	100,392	0.2%
DA Drug Seizure Fund	4,000	0.0%
Sheriff Drug Seizure Fund	772,300	1.3%
Drug Abuse Treatment & Education	890,302	1.5%
Emergency 911 Fund	5,563,204	9.5%
Jail Fund	647,000	1.1%
Victim's Witness Asst Prog Fund	480,094	0.8%
Juvenile Court Supervision Fund	15,200	0.0%
Grant Fund	6,369,260	10.9%
Hotel/Motel Tax Fund	700,000	1.2%
Local Insurance Premium Tax Fund	14,419,862	24.7%
Fire Fund	28,388,584	48.7%
Special Revenue Funds	\$58,350,198	

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.

Contact

Website <https://forsythcourts.com/Resources/Law-Library>
Phone (770) 538-2626
Email lawlibrary@forsythco.com
Address 101 East Courthouse Square Suite 1030A
 Cumming, GA 30040-9086
Hours Monday - Friday 8:30 AM to 4:30 PM

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.



Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Fines & Forfeit	\$97,556	\$101,600	\$100,392	-1.2%
Investment Income	(143)	-	-	-
Miscellaneous Rev	822	-	-	-
TOTAL Revenues	\$98,235	\$101,600	\$100,392	-1.2%
EXPENDITURES				
Salaries	\$22,913	\$20,700	\$23,000	11.1%
Benefits	1,753	1,600	1,760	10.0%
Operating Expenses	55,338	75,000	75,000	0.0%
Interfund/Dept Chrgs	4,000	4,300	632	-85.3%
TOTAL Expenditures	\$84,004	\$101,600	\$100,392	-1.2%
Full-Time Positions	-	-	-	-

District Attorney Drug 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.



Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Fines & Forfeit	\$12,658	\$4,000	\$4,000	0.0%
TOTAL Revenues	\$12,658	\$4,000	\$4,000	0.0%
EXPENDITURES				
Operating Expenses	\$701	\$4,000	\$4,000	0.0%
TOTAL Expenditures	\$701	\$4,000	\$4,000	0.0%
Full-Time Positions	-	-	-	-

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

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$272	\$0	\$0	-
Fines & Forfeit	207,941	184,000	200,000	8.7%
Investment Income	9,373	1,900	5,400	184.2%
Contributions & Donations	3,594	12,500	9,900	-20.8%
Miscellaneous Rev	172,892	93,000	110,000	-2.7%
Other Financing Sources	83,803	469,800	447,000	-0.6%
TOTAL Revenues	\$477,875	\$761,200	\$772,300	1.5%
EXPENDITURES				
Benefits	\$0	\$5,000	\$1,000	-80.0%
Operating Expenses	159,893	716,100	589,400	1.7%
Capital Outlays	123,033	40,100	171,900	-2.8%
Contingencies	-	-	10,000	-
TOTAL Expenditures	\$282,926	\$761,200	\$772,300	1.5%
Full-Time Positions	-	-	-	-

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

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of participants who graduate course	68	86	88
Number of participants who started the treatment courses	119	132	134
Graduation rate	57.1%	65.2%	65.7%
Termination/non-graduate rate	42.9%	34.8%	34.2%

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Fines & Forfeit	\$541,874	\$521,000	\$536,000	2.9%
Investment Income	7,671	-	6,000	-
Miscellaneous Rev	7,863	-	-	-
Other Financing Sources	804	326,219	348,302	6.8%
TOTAL Revenues	\$558,212	\$847,219	\$890,302	5.1%
EXPENDITURES				
Salaries	\$100,069	\$223,647	\$134,303	-39.9%
Benefits	125,304	59,464	39,447	-33.7%
Operating Expenses	411,031	519,600	559,300	7.6%
Capital Outlays	16,698	-	-	-
Interfund/Dept Chrgs	8,800	9,508	3,747	-60.6%
Contingencies	-	35,000	95,020	171.5%
Other Financing Uses	22,296	-	58,485	-
TOTAL Expenditures	\$684,198	\$847,219	\$890,302	5.1%
Full-Time Positions	4	4	3	-25.0%

- ♦ Salaries and Benefits Budget decreased as a result of moving the Administrative Assistant position to the General Fund Accountability Court Department in 2020.

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

Contact

Website

<https://www.forsythco.com/Departments-Offices/911-Center>

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Calls for service - <i>Increase 10%</i>	324,952	357,447	393,192
Average time from first answer to dispatch (excluding self-initiated)	2:45 min	2:42 min	2:40 min
Average answer time for incoming 911 calls	5.0 sec	4.8 sec	4.6 sec

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$4,855,026	\$4,875,000	\$5,480,000	12.4%
Investment Income	33,804	18,000	30,000	66.7%
Other Financing Sources	-	381,137	53,204	-86.0%
TOTAL Revenues	\$4,888,830	\$5,274,137	\$5,563,204	5.5%
EXPENDITURES				
Salaries	\$2,201,227	\$2,559,220	\$2,805,538	9.6%
Benefits	1,231,250	1,488,796	1,403,130	-5.8%
Operating Expenses	512,255	493,000	584,500	18.6%
Capital Outlays	342,907	376,141	405,700	7.9%
Interfund/Dept Chrgs	263,900	273,080	364,336	33.4%
Other Financing Uses	-	83,900	-	-100.0%
TOTAL Expenditures	\$4,551,538	\$5,274,137	\$5,563,204	5.5%
Full-Time Positions	47	50	50	0.0%

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.



Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Fines & Forfeit	\$258,928	\$250,000	\$285,000	14.0%
Investment Income	11,731	-	12,000	-
Other Financing Sources	-	300,000	350,000	16.7%
TOTAL Revenues	\$270,659	\$550,000	\$647,000	17.6%
EXPENDITURES				
Salaries	\$200,000	\$0	\$0	-
Operating Expenses	33,067	525,000	370,000	-29.5%
Capital Outlays	103,025	25,000	277,000	1,088.0%
TOTAL Expenditures	\$336,092	\$550,000	\$647,000	17.6%
Full-Time Positions	-	-	-	-

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.

Contact

Website <https://www.forsythco.com/Departments-Offices/District-Attorney/Victim-Witness>

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of victims served	1,398	1,426	1,454
Number of services provided to victims	20,577	21,194	21,830
Number of victims who completed survey once a criminal case is closed	218	225	231

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Fines & Forfeit	\$126,247	\$120,000	\$130,000	8.3%
Investment Income	1,651	-	1,500	-
Other Financing Sources	282,748	358,457	348,594	-2.8%
TOTAL Revenues	\$410,646	\$478,457	\$480,094	0.3%
EXPENDITURES				
Salaries	\$224,804	\$190,043	\$216,957	14.2%
Benefits	155,192	210,742	202,682	-3.8%
Operating Expenses	27,096	29,630	30,180	1.9%
Capital Outlays	827	-	-	-
Interfund/Dept Chrgs	6,200	6,724	3,577	-46.8%
Other Financing Uses	25,676	41,318	26,698	-35.4%
TOTAL Expenditures	\$439,794	\$478,457	\$480,094	0.3%
Full-Time Positions	4	4	4	0.0%

Juvenile Court Supervision

Mission

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



Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Fines & Forfeit	\$5,345	\$18,000	\$15,000	-16.7%
Investment Income	238	-	200	-
TOTAL Revenues	\$5,583	\$18,000	\$15,200	-15.6%
EXPENDITURES				
Operating Expenses	\$11,566	\$18,000	\$15,200	-15.6%
TOTAL Expenditures	\$11,566	\$18,000	\$15,200	-15.6%
Full-Time Positions	-	-	-	-

Engineering Summary (Local Insurance Premium Fund)

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.

Department	2020 Adopted Budget	% of Total
General Engineering	3,638,436	25.2%
Roads & Bridges	8,418,699	58.4%
Storm Water Management	1,663,042	11.5%
Traffic Engineering	699,685	4.9%
Engineering Total	\$14,419,862	

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$10,968,721	\$10,884,000	\$12,558,000	15.4%
Licenses & Permits	33,495	50,000	50,000	0.0%
Intergovern Revenues	274,717	297,200	-	-100.0%
Charges for Services	40	-	-	-
Investment Income	72,253	50,000	75,000	50.0%
Miscellaneous Rev	-	1,500	500	-66.7%
Other Financing Sources	-	899,988	1,736,362	92.9%
TOTAL Revenues	\$11,349,225	\$12,182,688	\$14,419,862	18.4%
EXPENDITURES				
Salaries	\$4,139,394	\$4,734,858	\$5,460,510	15.3%
Benefits	2,486,950	2,694,599	3,112,930	15.5%
Operating Expenses	2,917,970	3,173,300	3,524,111	11.1%
Capital Outlays	651,786	852,060	1,419,642	66.6%
Interfund/Dept Chrgs	432,300	477,871	902,669	88.9%
Other Costs	-	-	-	-
Other Financing Uses	315,127	250,000	-	-100.0%
TOTAL Expenditures	\$10,943,527	\$12,182,688	\$14,419,862	18.4%
Full-Time Positions	93	99	110	11.1%

- ◆ Salaries and Benefits Budget increased as a result of eleven new positions created for 2020 to meet the growing needs of the community.
- ◆ Board approved a \$251K street sweeper and \$156K pavement rating for all county maintained paved roads. Both items are new expenses that will help provide better service to community.

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Parcels researched for maintenance permits, gravel roads, etc.	241	250	275
Parcels negotiated and closed, deeds recorded, etc.	648	729	842

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$40	\$0	\$0	-
TOTAL Revenues	\$40	\$0	\$0	-
EXPENDITURES				
Salaries	\$1,319,318	\$1,538,705	\$1,752,146	13.9%
Benefits	632,786	733,404	743,639	1.4%
Operating Expenses	325,281	311,200	487,100	56.5%
Capital Outlays	-	33,000	-	-100.0%
Interfund/Dept Chrgs	293,800	315,460	655,551	107.8%
Other Financing Uses	15,055	-	-	-
TOTAL Expenditures	\$2,586,240	\$2,931,769	\$3,638,436	24.1%
Full-Time Positions	23	25	25	0.0%

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 rights-of-way 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 rights-of-way 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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of miles resurfacing (Milling and Deep Patching)	55	57	59
Number of potholes patched	609	639	671
Completed work orders	1,980	2,079	2,183

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Miscellaneous Rev	\$0	\$1,500	\$500	-66.7%
TOTAL Revenues	\$0	\$1,500	\$500	-66.7%
EXPENDITURES				
Salaries	\$2,045,867	\$2,381,456	\$2,741,599	15.1%
Benefits	1,412,344	1,531,585	1,810,532	18.2%
Operating Expenses	1,898,188	2,046,800	2,317,538	13.2%
Capital Outlays	570,198	797,060	1,336,126	67.6%
Interfund/Dept Chrgs	124,900	147,699	212,904	44.1%
Other Financing Uses	73	-	-	-
TOTAL Expenditures	\$6,051,569	\$6,904,600	\$8,418,699	21.9%
Full-Time Positions	54	58	66	13.8%

- ♦ Salaries and Benefits Budget increased as a result of eight maintenance worker positions approved in 2020.
- ♦ Capital Outlays Budget increased as a result of a street sweeper approved in 2020 and several large equipment items to be replaced in 2020.

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 6 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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of inspections performed by the ES&PC Staff	17,147	17,233	17,319
Reduce the number of Stormwater work orders	552	530	509
Number of elevation certificates	696	710	724

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$33,495	\$50,000	\$50,000	0.0%
TOTAL Revenues	\$33,495	\$50,000	\$50,000	0.0%
EXPENDITURES				
Salaries	\$615,474	\$661,343	\$763,973	15.5%
Benefits	358,043	344,386	440,045	27.8%
Operating Expenses	289,777	446,600	382,518	-14.3%
Capital Outlays	55,967	2,000	53,516	2,575.8%
Interfund/Dept Chrgs	10,900	11,784	22,990	95.1%
TOTAL Expenditures	\$1,330,162	\$1,466,113	\$1,663,042	13.4%
Full-Time Positions	13	13	15	15.4%

- ◆ Salaries and Benefits Budget increased as a result of two Soil Erosion Inspector positions approved for 2020.
- ◆ Capital Budget increased due to two new trucks for the two new positions.

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Complete semi-annual maintenance of traffic signals	146	158	162
Replace or re-mark all thermoplastic markings at intersections	12	12	14
Stop bars Installed	20	20	22
Timing review of traffic signals	73	79	84
Complete work orders to install, repair or maintain signs as needed	2,026	2,067	2,108
Upgrade stop & yield signs	293	299	305

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
EXPENDITURES				
Salaries	\$158,734	\$153,354	\$202,792	32.2%
Benefits	83,776	85,224	118,714	39.3%
Operating Expenses	207,142	368,700	336,955	-8.6%
Capital Outlays	25,622	20,000	30,000	50.0%
Interfund/Dept Chrgs	2,700	2,928	11,224	283.3%
TOTAL Expenditures	\$477,974	\$630,206	\$699,685	11.0%
Full-Time Positions	3	3	4	33.3%

- ♦ Salaries and Benefits Budget increased as a result of one Traffic Control Technician position created for 2020.

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 Finance Director 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 make application as directed by Board of Commissioners.

Grants Awarded 2019:

Federal Lands Access Program (FLAP) \$2,437,760

Construction and preliminary engineering of a 3.5-mile long multi-use trail along Pilgrim Mill Road to the entrance of Tidwell Park, a US Army Corps of Engineers owned and operated park.

Justice and Mental Health Collaboration Program (JMHCP) \$400,000

Help reduce the number of people booked into jail who have mental illnesses, shorten their length of stay, increase availability of treatment, and reduce recidivism rates for those suffering with mental illness.

Department	Grant \$
Roads and Bridges	\$2,732,725
Fire Department- SAFER Grant	669,762
Senior Services- Multiple Grants	475,856
Drug Court	245,545
Victim Witness Assistance Program	183,276
Sheriff's Office- GHEAT Grant	172,620
Public Transportation- Dial-A-Ride	170,600
Mental Health Court	151,295
DUI Court	101,890
Sheriff's Office- VOCA Grant	71,794
EMA- GPPA Grant	50,000
Family Treatment Court	27,634
Total Intergovern Revenues	\$5,052,997

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Intergovern Revenues	\$5,546,088	\$5,089,687	\$5,052,997	-0.7%
Charges for Services	61,289	56,600	47,388	-16.3%
Contributions & Donations	58,848	45,000	55,000	22.2%
Other Financing Sources	985,940	1,194,256	1,213,875	1.6%
TOTAL Revenues	\$6,652,166	\$6,385,543	\$6,369,260	-0.3%
EXPENDITURES				
Salaries	\$1,388,111	\$1,969,553	\$2,030,573	3.1%
Benefits	297,223	764,832	715,341	-6.5%
Operating Expenses	2,014,293	3,516,726	3,489,019	-0.8%
Capital Outlays	1,810,935	10,000	-	-100.0%
Interfund/Dept Chrgs	112,543	113,932	123,827	8.7%
Other Costs	10,450	10,500	10,500	0.0%
Other Financing Uses	23,097	-	-	-
TOTAL Expenditures	\$5,656,651	\$6,385,543	\$6,369,260	-0.3%
Full-Time Positions	14	26	27	3.8%

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.

Contact

Website

<https://www.forsythco.com/Departments/Fire-Department>

Goals & Objectives

Goal #1

Promote the health and safety of all department employees.

- Develop strategies and implement training programs to enhance firefighter safety and survival.
- Promote mental health and cancer awareness programs.

Goal #2

Provide the highest quality of service in a caring, proficient, and professional manner.

- Continue to reduce response time in emergency situations.
- Continue to increase staffing level to closer align with NFPA Standards which require four firefighters per engine/truck.

Goal #3

Increase service levels to the community and provide a greater level of community outreach and support.

- Prevent incidents from occurring through code compliance, public education, and fire prevention activities.
- Educate the public with fire prevention programs including stations tours and school programs.
- Enhance smoke alarm installation program and awareness.



Future site of new Fire Station #11 funded by SPLIST

Fire Engine outside of Fire Station #1



Fire Department (Continued)



Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Emergency responses/Incidents	14,441	15,452	16,534
Apparatus dispatched	18,244	19,521	20,888
Average response time (Minutes)	5.16	5.08	5.00
Total number of inspections	7,060	7,554	9,443
Education/training events	578	618	662
Smoke alarms inspected/installed	541	579	645
Car seats inspected	180	193	206

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$23,132,986	\$24,239,726	\$28,108,294	16.0%
Licenses & Permits	207,995	240,000	200,000	-16.7%
Charges for Services	(609,175)	(612,100)	(714,710)	16.8%
Investment Income	242,520	35,000	150,000	328.6%
Contributions & Donations	24,039	3,000	5,000	66.7%
Miscellaneous Rev	38,693	44,500	40,000	-10.1%
Other Financing Sources	-	823,434	600,000	-27.1%
TOTAL Revenues	\$23,037,058	\$24,773,560	\$28,388,584	14.6%
EXPENDITURES				
Salaries	\$12,109,704	\$12,916,129	\$14,748,927	14.2%
Benefits	5,300,547	5,472,003	6,202,795	13.4%
Operating Expenses	2,358,611	2,837,722	2,948,375	3.9%
Capital Outlays	1,151,528	1,871,162	2,446,600	30.8%
Interfund/Dept Chrgs	1,160,000	1,183,192	1,406,547	18.9%
Debt Service	-	73,000	-	-100.0%
Contingencies	-	196,828	350,831	78.2%
Other Financing Uses	108,832	223,524	284,509	27.3%
TOTAL Expenditures	\$22,189,223	\$24,773,560	\$28,388,584	14.6%
Full-Time Positions	198	211	224	6.1%

- Salaries and Benefits Budget increased as a result of thirteen new positions approved for 2020; nine Fire Captains that will be internally promoted in Q4 2020, one Administrative Assistant, Sr., two Fire inspectors, and one Fire prevention Training Officer.

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. This tax is collected by the county and is provided to the Forsyth County Chamber of Commerce for promoting Economic Development.

	Year To Date (Jan - Sept)		
	2017	2018	2019
Occupancy	77.61%	75.58%	73.52%
ADR	\$85.18	\$86.52	\$88.87
RevPAR	\$66.11	\$65.39	\$65.34
Supply	175,812	175,812	175,812
Demand	136,454	132,885	129,261
Revenue	\$11,623,094	\$11,497,072	\$11,487,636

Source: Forsyth Chamber of Commerce

* **ADR** — Average Daily Rate is the measure of the average rate paid for rooms sold, calculated by dividing room revenue by rooms sold.

* **RevPAR** — Revenue Per Available Room is the total room revenue divided by the total number of available rooms.

5 Future Properties	Expected to Open
Springhill Suites	Q1 2020
Belamere Suites	Q1 2020
Home2Suites	Q3 2020
Embassy Suites	Q3 2021
Homewood Suites	Q1 2022

7 Existing Hotel/Motel Properties	Open Date	Rooms
WoodSpring Suites Atlanta Alpharetta	Dec 2012	124
Holiday Inn Express & Suites Atlanta Johns Creek	Jun 2002	80
InTown Suites Cumming	May 1997	127
Comfort Suites Cumming	Mar 1997	71
Fairfield Inn & Suites Atlanta Cumming Johns Creek	Sep 2015	83
Hampton Inn Cumming	Feb 2002	71
Holiday Inn Express & Suites Atlanta Cumming	Oct 2008	88
Room Count		644

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$623,129	\$732,800	\$700,000	-4.5%
TOTAL Revenues	\$623,404	\$732,800	\$700,000	-4.5%
EXPENDITURES				
Salaries	\$0	\$100,100	\$66,549	-33.5%
Benefits	-	32,700	33,451	2.3%
Payments to Chamber of Commerce	623,129	600,000	600,000	0.0%
TOTAL Expenditures	\$623,129	\$732,800	\$700,000	-4.5%
Full-Time Positions	-	1	1	0.0%

- ♦ Tax revenue decreased as our new hotels are opening later than expected and the increase of local competition.

Capital Fund

Capital Outlay

Description

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

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

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$0	\$80,000	\$70,000	-12.5%
Charges for Services	-	50,000	50,000	0.0%
Investment Income	338,007	-	200,000	-
Miscellaneous Revenues	200,867	-	-	-
Other Financing Sources	15,495,249	7,373,500	9,224,600	25.1%
Use of Fund Balance	-	15,149,371	17,696,508	16.8%
TOTAL Revenues	\$16,034,123	\$22,652,871	\$27,241,108	20.3%
EXPENDITURES				
Operating Expenses	\$227,951	\$0	\$423,002	-
Capital Outlays	19,932,492	11,908,171	6,877,060	-42.2%
Debt Service	2,737,067	-	-	-
Contingencies	-	10,744,700	19,241,446	79.1%
Transfers Out- Lease Pool	318,442	-	699,600	-
TOTAL Expenditures	\$23,215,952	\$22,652,871	\$27,241,108	20.3%

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.



TRIPLE Aaa/AAA Rating in 2019

Forsyth County received the highest bond ratings available from Moody's (Aaa), S&P (AAA), and Fitch (AAA).

Forsyth County shares this accomplishment with the State of Georgia, Cobb County and Gwinnett County.

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Taxes	\$18,036,914	\$17,919,715	\$14,390,105	-19.7%
Charges for Services	(459,936)	(512,000)	(421,000)	-17.8%
Investment Income	341,025	175,000	350,000	100.0%
Use of Fund Balance	-	1,581,312	2,857,360	80.7%
TOTAL Revenues	\$17,918,003	\$19,164,027	\$17,176,465	-10.4%
EXPENDITURES				
Operating Expenses	\$7,073	\$10,000	\$10,000	0.0%
Interest Payments	6,468,522	6,964,027	6,546,465	-6.0%
Principal Payments	12,981,657	12,190,000	10,620,000	-12.9%
TOTAL Expenditures	\$19,457,252	\$19,164,027	\$17,176,465	-10.4%

Enterprise Funds

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



Eagle Point Landfill located in north Forsyth County

Fund	2020 Adopted Budget	% of Total Fund
Commercial Services	1,836,652	2.4%
Engineering	5,558,419	7.2%
General Operations	17,951,387	23.3%
Maintenance	6,522,981	8.5%
Meter Services	662,331	0.9%
Sewer Services	3,006,500	3.9%
Waste Water Treatment	12,542,960	16.3%
Water Services	1,128,000	1.5%
Water Treatment Facility	7,076,300	9.2%
Water & Sewer Fund	20,623,063	26.8%
Water & Sewer Fund	\$76,908,593	
Landfill	750,000	26.3%
Landfill - Restricted	410,067	14.4%
Litter Detail	89,523	3.1%
Recycling & Solid Waste	2,762,977	96.9%
Recycling & Solid Waste Fund	\$2,852,500	

Water & Sewer Summary

Mission

To provide Forsyth County with the highest quality of water and sewer service through progressive leadership and environmental stewardship.

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 responsibility starts at the source of raw water and extends throughout the treatment process.

Contact

Website <https://www.forsythco.com/Departments-Offices/Water-Sewer>

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 (Financials)

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Waste Water Treatment & Facility			
Grease Trap Compliance Inspection (Monthly average)	50	54	56
Semi-Annual Component Inspections	12	14	16
Engineering			
Number of water line miles of leak detection verification	121	125	131
Provide development review comments within 9 work days (%)	95.0%	96.5%	97.0%
Easements acquired (%)	85.0%	78.0%	82.5%
Maintenance			
Number of polybutylene service lines replaced with copper lines	320	336	353
Video recording of sewer lines (Linear Feet)	132,555	139,183	146,142
Cleaning of sewer lines (Linear Feet)	107,088	111,907	116,943
Manholes inspections	5,082	6,098	7,318

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Licenses & Permits	\$99,038	\$175,000	\$150,000	-14.3%
Intergovern Revenues	32,822	32,900	32,900	0.0%
Charges for Services	57,858,381	68,432,400	75,645,450	10.5%
Investment Income	1,778,588	520,000	785,000	51.0%
Contributions & Donations	15,606,493	-	-	-
Miscellaneous Rev	3,347,648	223,000	225,000	0.9%
Other Financing Sources	(2,987)	2,177,534	70,243	-96.8%
TOTAL Revenues	\$78,719,983	\$71,560,834	\$76,908,593	7.5%
EXPENDITURES				
Salaries	\$5,260,130	\$6,179,685	\$7,642,088	23.7%
Benefits	3,008,315	3,459,143	4,026,537	16.4%
Operating Expenses	20,490,754	23,089,538	29,346,042	27.1%
Capital Outlays	7,336	3,638,786	1,824,705	-49.9%
Interfund/Dept Chrgs	835,800	871,244	1,048,758	20.4%
Depreciation/Amortization	(964,103)	2,000,000	-	-100.0%
Contingencies	-	1,500,000	2,500,000	66.7%
Debt Service	7,354,748	14,107,438	9,085,100	-35.6%
Other Costs	595,102	715,000	812,300	13.6%
Other Financing Uses	-	16,000,000	20,623,063	28.9%
TOTAL Expenditures	\$36,588,082	\$71,560,834	\$76,908,593	7.5%
Full-Time Positions	116	126	141	11.9%

- ◆ Salaries and Benefits Budget increased as a result of creating fifteen new positions for 2020 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.

Contact

Website <https://www.forsythco.com/Departments-Offices/Solid-Waste-Recycling>

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.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Number of paying customers that use the convenience centers	111,158	114,493	117,928
Number of volunteer hours	-	2,760	2,898
Bags of Litter Collected by Volunteers	1,201	1,237	1,274
Loads of trash/recyclables hauled to the landfill or recycling facility	675	709	744

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$1,973,520	\$4,020,000	\$3,598,000	-10.5%
Investment Income	18,065	100,000	145,000	45.0%
Miscellaneous Rev	719,302	-	30,000	-
Other Financing Sources	-	-	239,567	-
TOTAL Revenues	\$2,810,887	\$4,120,000	\$4,012,567	-2.6%
EXPENDITURES				
Salaries	\$499,600	\$772,102	\$728,325	-5.7%
Benefits	196,365	324,025	355,715	9.8%
Operating Expenses	560,717	501,640	1,459,482	190.9%
Capital Outlays	3,786	116,000	567,789	389.5%
Interfund/Dept Chrgs	67,400	70,400	116,256	65.1%
Deprec/Amortization	35,563	38,000	35,000	-7.9%
Contingencies	-	1,547,833	-	-100.0%
Other Financing Uses	750,000	750,000	750,000	0.0%
TOTAL Expenditures	\$2,113,430	\$4,120,000	\$4,012,567	-2.6%
Full-Time Positions	13	14	15	7.1%

- ♦ Salaries and Benefits Budget increased as a result of a new position, Community Outreach Specialist, for 2020.

Internal Service Funds

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



Fleet Service and Maintenance vehicles

Fund	2020 Adopted Budget	% of Total Fund
Risk Management	2,325,868	5.8%
Employee Health Benefits	33,927,800	84.2%
Wellness Center	851,600	2.1%
Workers' Compensation	1,294,040	3.2%
Fleet Maintenance	1,882,448	4.7%
Internal Service Funds	\$40,281,756	

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

Refine broker services & selection for various insurance programs.

- Work with Procurement in developing comprehensive insurance information and statistics to request for qualifications and/or proposals for Broker Services for county's insurance programs by Q1 2020.
- Identify committee to review insurance coverage needs, risk appetite and tolerance and select appropriate broker services for identified insurance needs.

Goal #2

Cultivate a Safety Culture throughout the entire organization that enhances productivity, efficiency and creates cost savings.

- Continue implementing accountability and incentive programs for division and department level leadership to demand safety as a priority throughout their areas of responsibility.

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
Non workers' comp liability claims	368	423	487
Non workers' comp insurance claims resolved	651	444	511
Liability claim average cost	\$3,240	\$3,562	\$3,920
Employees trained	779	857	943

Measures

Financials	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$1,425,600	\$1,541,900	\$2,153,153	39.6%
Investment Income	34,083	30,000	30,000	0.0%
Miscellaneous Rev	552,333	100,000	100,000	0.0%
Other Financing Sources	-	223,538	42,715	-80.9%
TOTAL Revenues	\$2,012,016	\$1,895,438	\$2,325,868	22.7%
EXPENDITURES				
Salaries	\$149,938	\$154,559	\$202,470	31.0%
Benefits	59,528	60,532	92,889	53.5%
Operating Expenses	2,507,874	1,654,431	1,984,925	20.0%
Capital Outlays	2,832	1,800	12,328	584.9%
Interfund/Dept Chrgs	24,000	24,116	33,256	37.9%
Depreciation/Amortization	46,170	-	-	-
Other Financing Uses	-	-	-	-
TOTAL Expenditures	\$2,790,342	\$1,895,438	\$2,325,868	22.7%
Full-Time Positions	2	2	3	50.0%

- ♦ Salaries and Benefits Budget increased as a result of a new Risk Specialist position added in 2020.

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.

The Health and Wellness Center (HaWC) opened in October 2019 to serve the Forsyth County employees and dependents that are on the insurance plan.



Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$29,386,516	\$31,190,400	\$34,604,400	10.9%
Investment Income	78,433	50,000	100,000	100.0%
Miscellaneous Rev	61,141	75,000	75,000	0.0%
TOTAL Revenues	\$29,526,089	\$31,315,400	\$34,779,400	11.1%
EXPENDITURES				
Benefits	\$2,632,313	\$2,891,000	\$3,490,000	20.7%
Operating Expenses	-	-	51,600	-
Interfund/Dept Chrgs	21,368,817	25,524,065	27,018,000	5.9%
Contingencies	-	1,100,335	2,719,800	147.2%
Other Financing Uses	1,536,957	1,800,000	1,500,000	-16.7%
TOTAL Expenditures	\$25,538,087	\$31,315,400	\$34,779,400	11.1%
Full-Time Positions	-	-	-	-

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.

	2018 Actual	2019 Estimated	2020 Projected
Performance Measures			
Number of workers' comp claims reported	178	178	210
Number of workers' comp claims resolved	176	169	189
Average cost per claim	\$4,462	\$8,250	\$8,500

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$740,000	\$812,501	\$1,210,940	49.0%
Investment Income	40,470	23,800	35,000	47.1%
Miscellaneous Rev	57,047	35,000	40,000	14.3%
Use of Fund Balance	-	353,473	8,100	-97.7%
TOTAL Revenues	\$837,517	\$1,224,774	\$1,294,040	5.7%
EXPENDITURES				
Salaries	\$44,355	\$45,000	\$61,901	37.6%
Benefits	1,693,952	1,103,366	1,165,535	5.6%
Operating Expenses	25,868	26,000	26,000	0.0%
Interfund/Dept Chrgs	38,367	50,408	40,604	-19.4%
TOTAL Expenditures	\$1,802,542	\$1,224,774	\$1,294,040	5.7%
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 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. 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.

Goals & Objectives

Goal #1 Monitor, control and reduce operational costs.

- Compare state contract parts costs versus local vendor.
- 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 <30 per month (excluding <8500lbs. PMs, tires & brakes)

Performance Measures	2018 Actual	2019 Estimated	2020 Projected
In-House repair orders	4,200	4,410	4,631
Average mechanic hours per repair order	1.45	1.75	1.91
Total Mechanic Hours on Repair Orders	7,500	7,875	8,269

Measures

Financials

	2018 Actuals	2019 Adopted Budget	2020 Adopted Budget	% Change from 2019
REVENUES				
Charges for Services	\$695,498	\$1,008,811	\$1,320,448	30.9%
Miscellaneous Revenue	90	-	-	-
Transfers in from General Fund	648,120	562,000	562,000	0.0%
TOTAL Revenues	\$1,343,708	\$1,570,811	\$1,882,448	19.8%
EXPENDITURES				
Salaries	\$685,939	\$780,790	\$883,381	13.1%
Benefits	440,216	454,201	531,979	17.1%
Operating Expenses	160,164	168,700	205,600	21.9%
Capital Outlays	-	66,000	104,000	57.6%
Interfund/Dept Chrgs	99,000	101,120	117,488	16.2%
Depreciation/Amortization	41,494	-	40,000	-
TOTAL Expenditures	\$1,426,814	\$1,570,811	\$1,882,448	19.8%
Full-Time Positions	17	17	18	5.9%

- ♦ Salaries and Benefits Budget increased as a result of two new positions, Auto Equipment Tech Senior and Fleet Asset Manager, added in 2020. Offset by removing the Fleet Courier position.

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	770-781-5893
Animal Control (Non-Emergency Line)	770-781-3087	-
Animal Shelter	678-965-7185	770-889-8108
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
Fowler Park Recreation Center	770-886-4088	-
Geographic Information Services	770-781-2108	678-513-5890
Health Department (Environmental)	770-781-6909	770-781-6807
Health Department (Physical)	770-781-6900	770-781-6929
Homestead Exemption	770-781-2106	770-886-2829
Indigent Defense	678-513-5959	678-513-5960
Information Systems and Technology	770-781-2108	678-513-5890
Jury Information	770-781-2135	-
Juvenile Court	770-781-3099	770-781-3089
Keep Forsyth County Beautiful	770-205-4573	678-455-6571
Law Library	770-205-4610	-
Library	770-781-9840	-
Magistrate Court	770-781-2211	770-844-7581
Marriage Licenses	770-781-2140	770-886-2839
Motor Vehicle Tags	770-781-2112	770-886-2828
Natural Resources Conservation Service	770-781-2148	-
Old Atlanta Park Recreation Center	770-205-4646	-
Parks and Recreation (Main Line)	770-781-2215	-
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	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

Forsyth County Contact List (continued)

Department	Phone	Fax
Public Facilities	770-886-2819	770-888-8863
Recycling - Tolbert Street Center	770-781-2176	-
Recycling - Old Atlanta Center	770-205-3010	-
Recycling - Coal Mountain Center	770-781-2071	-
Risk Management	770-886-2837	678-513-5950
Roads and Bridges	770-781-2155	770-781-2159
Sawnee Mountain Preserve Visitor Center	770-781-2217	770-781-2174
Senior Services	770-781-2178	770-781-2149
Sheriff's Office (Non-Emergency Line)	770-781-2222	770-781-3049
Solicitor-General	770-781-2145	770-888-8861
Solid Waste & Recycling	770-205-4573	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
City of Cumming – City Hall	770-781-2010	www.cityofcumming.net
Forsyth County Chamber of Commerce	770-887-6461	https://www.foco chamber.org/
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

DIVISION	DEPARTMENT	2018 FT	2019 FT	2020 FT	VARIANCE FY 2020 vs FY 2019	NOTE #
GENERAL GOVERNMENT	Administration	8	8	8	0	
	Board of Commissioners	5	5	5	0	
	Communications	5	5	6	1	1.A
	Finance	14	15	15	0	
	Geographic Information Service	12	12	11	(1)	1.B
	Information Systems & Technology	21	21	20	(1)	1.C
	Payroll Services	2	3	3	0	
	Personnel Services	6	7	7	0	
	Procurement	10	10	11	1	1.D
	Public Facilities	25	25	27	2	1.E
	Tax Assessors	34	36	37	1	1.F
	Tax Commissioner - Accounting	3	3	3	0	
	Tax Commissioner - Administration	5	5	5	0	
	Tax Commissioner - Auto	29	32	32	0	
	Tax Commissioner - Property	4	4	4	0	
	Training & Development	1	1	1	0	
	Voter Registration	7	7	7	0	
	GENERAL GOVERNMENT TOTAL	191	199	202	3	1
JUDICIAL SYSTEM	Accountability Court	4	4	5	1	2.A
	Clerk of Court	36	36	33	(3)	2.B
	Court Administration	3	4	10	6	2.C
	District Attorney's Office	9	9	9	0	
	Indigent Defense	5	5	4	(1)	2.D
	Juvenile Court	11	8	8	0	2.E
	Juvenile Court- Judges	0	3	3	0	
	Magistrate Court	9	10	10	0	
	Pre-Trial Services	3	3	3	0	
	Probate Court	13	13	14	1	2.F
	State Court Judge	8	9	9	0	
	State Court Solicitor's Office	19	20	20	0	
	Superior Court	2	2	2	0	
	JUDICIAL TOTAL	122	126	130	4	2
PUBLIC SAFETY	Coroner's Office	1	1	1	0	
	E-911/Radio	1	1	1	0	
	Emergency Management	0	2	2	0	3.A
	Sheriff - Animal Control	4	0	0	0	3.B
	Sheriff - Administration	15	15	11	(4)	
	Sheriff - Property Crimes Investigation	10	10	11	1	
	Sheriff - Major Crimes Investigation	20	22	19	(3)	3.C
	Sheriff - Vice Control Narcotics	12	12	11	(1)	
	Sheriff - Enforcement North Precinct	52	52	49	(3)	
	Sheriff - Detention Center	134	135	127	(8)	
	Sheriff - Enforcement South Precinct	60	60	62	2	
	Sheriff - Training	6	6	12	6	
	Sheriff - Special Detail Services	45	56	61	5	
	Sheriff - Court Services	56	57	60	3	
	Sheriff - Public Relations	2	2	4	2	
	Sheriff - Support Services	37	37	41	4	
	SHERIFF TOTAL	453	464	468	4	
	PUBLIC SAFETY TOTAL	455	468	472	4	3
PUBLIC HEALTH & WELFARE	Animal Services	0	6	8	2	4.A
	Animal Shelter	11	13	17	4	4.B
	Public Transportation	2	2	3	1	4.C
	Public Transportation (Grant Fund)	8	8	8	0	
	Senior Services	28	29	31	2	4.D
	Senior Services (Grant Fund)	0				
	PUBLIC HEALTH & WELFARE TOTAL	49	58	67	9	4

Position Schedule (continued)

DIVISION	DEPARTMENT	2018 FT	2019 FT	2020 FT	VARIANCE FY 2020 vs FY 2019	NOTE #
CULTURE & RECREATION	Parks & Rec - Administration Division	6	6	7	1	5.A
	Parks & Rec - Athletic Division	6	6	6	0	
	Parks & Rec - Lake Division	4	4	4	0	
	Parks & Rec - Natural Resource Mgmt Division	10	11	11	0	
	Parks & Rec - Park Operations Division Parks &	36	36	36	0	
	Rec - Recreation Division	14	14	15	1	5.B
	RECREATION & CULTURE TOTAL	76	77	79	2	5
HOUSING & DEVELOPMENT	Code Compliance	12	14	15	1	6.A
	Natural Resources & Conservation	1	1	1	0	
	Planning & Community Dev - Administration	11	14	18	4	6.B
	Planning & Community Dev - Business License	4	5	5	0	
	Planning & Community Dev - Current Planning	10	11	13	2	6.C
	Planning & Community Dev - Inspections	27	30	30	0	
	Planning & Community Dev - Long Range	7	7	8	1	6.D
	HOUSING & DEVELOPMENT TOTAL	72	82	90	8	6
ENGINEERING	Engineering - Administration	23	25	25	0	
	Engineering - Storm Water	13	13	15	2	7.A
	Engineering - Traffic	3	3	4	1	7.B
	Roads & Bridges	54	58	66	8	7.C
	ENGINEERING TOTAL	93	99	110	11	7
FIRE DEPARTMENT	Fire - Administration	35	35	39	4	8.A
	Fire - Fire Fighting	158	161	170	9	8.B
	Fire - Fire Fighting (SAFER Grant)	0	12	12	0	
	Fire - Maintenance	3	3	3	0	
	Emergency Management	2	0	0	0	
	FIRE TOTAL	198	211	224	13	8
SPECIAL REVENUE FUNDS- OTHER	Drug Abuse Treatment and Education (DATE) 212	4	4	3	(1)	9.A
	E-911 Center Fund 215	47	50	50	0	
	Victim Witness Fund 230	4	4	4	0	9.B
	Victim Witness (Grant Fund)	4	4	4	0	
	SPECIAL REVENUE FUNDS- OTHER TOTAL	59	62	61	-1	9
WATER & SEWER	Water - Commercial Services	16	15	17	2	10.A
	Water - Engineering	28	35	40	5	10.B
	Water - Maintenance	60	63	70	7	10.C
	Water - Meter Services	7	8	8	0	
	Water - Waste Water Treatment	5	5	6	1	10.D
	WATER & SEWER TOTAL	116	126	141	15	10
RECYCLING & SOLID WASTE	Landfill	2	2	2	0	
	Litter Detail	1	1	1	0	
	Recycling & Solid Waste	10	11	12	1	11.A
	RECYCLING & SOLID WASTE TOTAL	13	14	15	1	11
INTERNAL SERVICE FEE FUNDS	Risk Management	2	2	3	1	12.A
	Workers' Compensation	1	1	1	0	
	Fleet Services	17	17	18	1	12.B
	INTERNAL SERVICE FEE FUNDS TOTAL	20	20	22	2	12
	GRAND TOTAL ALL EMPLOYEES	1,464	1,542	1,613	71	

Position Schedule Changes

NOTES:

Full-time (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. 77 new full-time positions were approved by the Board of Commissioners for the 2020 Budget, offset by six positions being reduced for a total position increase of 71 from 2019.

Changes in positions FY 2020:

- (1) The following positions were added or reduced under General Government:
 - A. Communications- Administrative Specialist, Senior position added for 2020.
 - B. GIS- The GIS Technician position was eliminated mid 2019 and was not included in the 2020 Budget.
 - C. IS&T- The IS&T Projects Manager position was eliminated mid 2019 and was not included in the 2020 Budget.
 - D. Procurement- Procurement Agent III position added for 2020.
 - E. Public Facilities- Construction Project Manager position and Administrative Specialist position added for 2020.
 - F. Tax Assessor- Property Appraiser II position added for 2020.
- (2) The following positions were added or moved under Judicial System:
 - A. Accountability Court- Administrative Assistant position was approved to be moved from the D.A.T.E. Fund 212 to the General Fund Accountability Court Department starting in 2020.
 - B. Clerk of Court- Reduced three positions by utilizing the electronic filing and WebBot services that limit the need of certain opened positions to be filled.
 - C. Court Administration- Administrative Specialist Senior, two Court Reporters for the State Court, and three Court Reporter positions for the Superior Court added for 2020.
 - D. Indigent Defense- Reclassed the full-time Admin Specialist, Senior position to a part-time Admin Specialist position.
 - E. Juvenile Court- Starting in 2019 after the 2019 Adopted Budget, the Juvenile Court split into a new Department labeled Juvenile Court- Judges and includes the two Judges and a staff Attorney position.
 - F. Probate Court- Administrative Specialist position added for 2020.
<> Part-time Associate judge and increase in Probate Judge salary was also approved for the 2020 Budget.
- (3) The following positions were added, reduced or moved under Public Safety:
 - A. Emergency Management Agency- Starting in 2019, the Emergency Management Agency moved from the Fire Fund to the General Fund.
 - B. Sheriff's Office (Animal Control Division)- Starting in 2019, the Department was moved out of Sheriff's Office and into a new Department called Animal Services under Code Compliance.
 - C. Sheriff's Office- Four Deputy Sheriff 1st class positions added for 2020.
<> Four positions are grant positions related to Investigation Division (VOCA Grant) and Enforcement Division (GHEAT Grant).
* *The Sheriff's Office conducted a reorganization moving positions throughout multiple organizations.*
- (4) The following positions were added or changed under Public Health and Welfare:
 - A. Animal Services- Two Animal Service Officer positions were added for 2020.
 - B. Animal Shelter- Program Coordinator position and three Kennel Technician positions were added for 2020.
 - C. Public Transportation- Public Transportation Director positions added for 2020.
 - D. Senior Services- Two part-time positions (Senior Services Specialist and Maintenance Worker) were reclassified to full-time positions starting in 2020.
- (5) The following positions were added under Culture & Recreation:
 - A. Parks & Recreation (Administration Division)- Administrative Specialist, Senior position added for 2020.
 - B. Parks & Recreation (Recreation Division)- Therapeutic Recreation Coordinator position added for 2020.

Position Schedule Changes (continued)

- (6) The following positions were added under Housing & Development:
 - A. Code Compliance- Park Ranger position added for 2020.
 - B. Planning and Community Development (Admin Division)- Two Planning Technician positions were added for 2019 and two positions; Planner of the Day and Planning Manager were added for 2020.
 - C. Planning and Community Development (Current Planning Division)- Two positions, Zoning Inspector and Zoning Inspector Senior, were added and approved in August 2019.
 - D. Planning and Community Development (Long Range Planning Division)- The Planner Technician position was added for 2020.
- (7) The following positions were added under Engineering Fund 234:
 - A. Engineering (Storm Water Division)- Two Erosion Inspector positions added for 2020.
 - B. Engineering (Traffic Division)- Traffic Control Technician position added for 2020.
 - C. Roads & Bridges- Eight Maintenance Worker positions added for 2020.
- (8) The following positions were added under Fire Fund 270:
 - A. Fire (Administration Division)- Four positions were added for 2020. Two Fire Inspectors, one Administrative Specialist Senior, and one Fire prevention Training Officer.
 - B. Fire (Fire Fighting Division)- Nine Fire Captain positions were added for 2020. These positions will be filled internally.
<> Twelve Fire Fighter positions are related to the SAFER Grant that was awarded in 2019.
 - C. Emergency Agency Management- Starting in 2019, this Department is now in General Fund and no longer in the Fire Fund.
- (9) The following position were moved under Special Revenue Funds- Other:
 - A. D.A.T.E. Fund 212- Moved the Administrative Assistant position to the General Fund Accountability Court Department.
- (10) The following positions were added under Water & Sewer Fund 505:
 - A. Commercial Services Division- Two new positions; Customer Service Representative Senior and Customer Service Representative were added for 2020.
 - B. Engineering Division- Five new positions were added for 2020. The positions are: Cross Connection Control Supervisor, Asset Management Analyst, Construction Inspector, Project Manager, and Administrative Specialist.
 - C. Maintenance Division- Seven positions were added for 2020. The positions are: Administrative Specialist, Weekend/Landscape Crew Supervisor, (2) Weekend/Landscape Crew, Crew Supervisor CCTV Outfall Inspections, Water Equipment Operator, and Field Operations Supervisor.
 - D. Waste Water Treatment Division- Pre-treatment Inspector position added for 2020.
- (11) The following position were added under Recycling & Solid Waste Fund 540:
 - A. Recycling and Solid Waste Division- Community Outreach Specialist position added for 2020.
- (12) The following positions were added or reduced under Internal Service Fee Funds:
 - A. Risk Management- Risk Specialist position added for 2020.
 - B. Fleet Services- Auto Equipment Tech, Senior position and Fleet Asset Manager position added for 2020.
<> The Fleet Courier position was eliminated starting in 2020 due to added additional positions and current staff can handle this positions responsibilities.

Grant Policies & Procedures

FORSYTH COUNTY GRANT POLICIES AND PROCEDURES

I. INTRODUCTION

Purpose:

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

Application:

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

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

Definitions:

1. Grant

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

2. Grants Manager

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

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

3. Department/Office Grants Administrator

Grant Policies & Procedures (continued)

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

4. Grant Application

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

5. Grant Agreement

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

6. Grant Award

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

7. Grant Closing

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

8. Grant Reporting

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

II. SUBMITTING A GRANT APPLICATION

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

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

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

Grant Policies & Procedures (continued)

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

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

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

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

The Grants Manager will present the agenda items at the Work Session but requests that personnel from the requesting department/office/entity be present to answer any specific questions the Board of Commissioners may ask.

REVIEW: Agenda Requests require an administrative review by the Grants Manager. Please allow no less than 5 working days for review of the grant application before it is due to the County Clerk. If timing is critical, notify the Grants Manager of the forthcoming item for special handling.

Note: The Grants Manager will prepare the Agenda Request and Grant Synopsis from the application submitted and will obtain the Finance Director's signature for submittal to County Clerk for review by the County Manager.

III. POST-AWARD PROCEDURES

Forsyth County's Grant Administration Procedures (Post-Award) are separate, yet interrelated, processes: **1) Accepting, 2) Spending, 3) Documenting/Reporting and 4) Close Out.**

ACCEPTING

Once the County has been notified of an award (i.e., an official award letter or grant agreement from the funding source), it is the Grants Administrator's responsibility to notify the Grants Manager. The Grants Manager will then place the grant agreement on the BOC's agenda. BOC must approve all County grant agreements. All awards and assets must be presented to BOC for acceptance.

The legally effective date for grants is the date all parties to the grant execute the document. **DO NOT** begin a program until the execution is complete, unless the program has a specific term. Incurring expenses prior to the contract award date could lead to failure to be reimbursed or receive funding.

Grant Policies & Procedures (continued)

Budget

If a grant award amount is known during the County's budget process, the Grants Administrator should make sure that the grant funds and matching funds are included in the County's official submitted budget. If the grant amount is not known during the budget process and is awarded, a grant budget amendment resolution should be approved by the BOC to include the grant in the current budget.

If the grant does not have a match, then, as per the adopted budget resolution, the Finance Director can amend revenues and expenditures to reflect the grant agreement. However, if there is a match required, then a budget amendment resolution must be presented and approved by the BOC. This is usually done simultaneously with the approval of the application by BOC.

SPENDING

The Grants Administrator must ensure that all grant-related purchases are in accordance with the rules established by the County's purchasing policies.

Typical grant related expenditures require the use of County Purchase Orders. Each Grants Administrator should read each grant agreement or contract thoroughly to become familiar with the requirements, especially related to procurement. After an item is purchased, it is too late to go back and procure that item properly. The Grants Administrator should contact the County's Procurement Department if he/she has any questions concerning the County's purchasing policies. Expenditures for grants must be documented with the appropriate account and project.

Reimbursement Claims

Most grants are reimbursement style grants in which the agency agrees to reimburse the county a specific percentage of the total cost of the project as long as proper documentation (receipts, invoices, etc.) are provided. The percentage and reimbursement process are typically clearly identified in the Grant Agreement and should be clearly identified in the Agenda Item and Executive Summary.

The Grants Manager will review the reimbursement requests for accuracy **before** the request is sent to the agency for processing. The Grants Manager is responsible for 1) ensuring the claims reconcile to the county's general ledger, 2) recording appropriate revenue and receivable entries, and 3) ensuring compliance with grant requirements for reimbursement claims, including frequency, due date and federal and state financial reporting requirements. This process assists the County in preventing or eliminating any potential negative audit findings and loss of future grant awards.

Reimbursement Claims that require documenting personnel information generally require monthly Payroll Report Certifications (See OMB A-87, Attachment B section 8). It is the Grants Administrator's responsibility to notify Payroll and the Grants Manager when employees will be working on grant related projects either for reimbursement or matching expenditures or when a change in personnel occurs. It is the Grants Administrator's responsibility to ensure that certified monthly payroll reports are accurate and submitted to the Grants Manager.

Once received, it is the Grants Administrator's responsibility to ensure that the employee's direct supervisor certifies the percentage of time an employee spent on the grant activity. In such cases where an employee's time is only partially spent on a grant activity (either for grant

Grant Policies & Procedures (continued)

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

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

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

Advance Payment-Style Claims

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

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

Grant Budget Changes

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

DOCUMENTATION AND REPORTING

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

Reporting In-Kind Matching Contributions

Grant Policies & Procedures (continued)

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

Typically there are 2 forms of in-kind contributions:

1. Salary/Fringe: Payroll (or the grant applicant) will deliver to Grants Administrators a certified payroll report to substantiate employee time spent on the grant project. This report must be certified by the employee's direct supervisor. In such cases where a portion of an employee's salary is being used as an in-kind match or being reimbursed by grant funding, the employee must also certify time spent on the grant activity (OMB A-87 Attachment B, Section 8). Upon certification, the payroll report must then be inter-office mailed or otherwise delivered to the Grants Manager for approval.
2. Supplies: There must be a detailed supply list that includes, type, quantity, and purpose of the materials that are charged against the grant.

Wire/ACH Transfers

It is the Grants Administrator's responsibility to notify the Grants Manager if the County is to receive a wire/ACH transfer from the funding source. The Grants Administrator should provide in writing as much information about the transfer as possible, including the name of the funding source, the dollar amount expected, the date on which the reimbursement request was submitted, the date of the expected wire transfer reception, the project name and the grant number. Typically this information is provided in the reimbursement request and wiring /ACH instructions are available from the Grants Manager.

Handling Grant Revenues

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

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

Programmatic Reports

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

IV. CLOSEOUT PROCESS

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

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

Grant Policies & Procedures (continued)

Administrator to provide copies of all required documentation to the Grants Manager for the grant audit file.

Each grant audit file must, at a minimum, include the following:

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

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

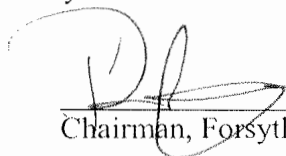
Auditing Process

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

Master File Archived

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

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


Chairman, Forsyth County Board of Commissioners


County Clerk

Grant Revenues

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 the grant proposals or grant awards may lead to spending county funds to support grant projects inconsistent with overall county's 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 the 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 2020 budget and other grant proposals may be awarded throughout the budget year.

County Department	Program Name	Grantor / Agency	Grant Term	Federal/State Award Amount
Emergency Management	FY 2019 PPA GA Emergency Mngmt Mitigation Grant	Georgia Emergency Management & Homeland Security Agency	7/1/19-6/30/20	\$ 50,000
Engineering/Roads & Bridges	Federal Lands Access Program (FLAP)	US DOT/Federal Highway Administration	3/2020-9/2022	\$ 2,732,725
Accountability Court	FY 2019 Accountability Court Grant (Adult/FamilyDrug) Mental Health - Care Court & DUI	Council of Accountability Courts Judges (CACJ) - Criminal Justice Coordinating Council (CJCC)	7/1/19-6/30/20	\$ 526,364
District Attorney	FY 2018 VOCA (PAC) Allocation Grant	Victim Witness / PAC Criminal Justice Coordinating Council (CJCC)	10/1/19-9/30/2020	\$ 183,276
Fire Fighting	Staffing for Adequate Fire & Emergency Response (SAFER)	Department of Homeland Security	2/17/19-2/16/22	\$ 669,762
Public Transportation	Dial-A-Ride	GDOT		\$ 170,600
Senior Services	NSIP/SSBG/C1/C2- Fed/State HD Meals	Legacy Link, Inc.	7/1/19-6/30/20	\$ 152,270
Senior Services	FY2019-20 Legacy Link - Title III C1- Congregate Meals	Legacy Link, Inc.	7/1/19-6/30/20	\$ 174,843
Senior Services	FY2019-20 Legacy Link - Alzheimer/Respite Prog & Other	Legacy Link, Inc.	7/1/19-6/30/20	\$ 35,020
Senior Services	FY2019-20 Legacy Link - Wellness Program Federal/State	Legacy Link, Inc.	7/1/19-6/30/20	\$ 23,723
Senior Services	DEANNA Specialty Transportation	Atlanta Regional Commission (ARC)		\$ 90,000
Sherriff's Office	FY20 H.E.A.T. Highway Enforcement Aggressive Traffic	Governors Office of Highway Safety (GOHS)	9/27/19-9/30/2020	\$ 172,620
Sherriff's Office	FY18 Law Enforcement VWAP (VOCA Community Programs)	Victim Witness / PAC Criminal Justice Coordinating Council (CJCC)	10/1/19-9/30/20	\$ 71,794
		2020 Anticipated Grant Revenue		\$ 5,052,997

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	FAQ:	Frequently Asked Questions
ACCG:	Association County Commissioners of Georgia	FC:	Forsyth County
ACH:	Automatic Clearing House	FCSO:	Forsyth County Sheriff's Office
ADA:	Americans with Disabilities Act	FEMA:	Federal Emergency Management Agency
AICP:	American Institute of Certified Planners	FICA:	Federal Insurance Contribution Act
AICPA:	American Institute of Certified Public Accountants	FLSA:	Fair Labor Standards Act
APB:	Accounting Principles Board	FMV:	Fair Market Value
ARC:	Atlanta Regional Commission	FSA:	Farm Service Agency
ATV:	All-Terrain Vehicle	FTE:	Full-Time Equivalent
BOA:	Board of Assessors	FY:	Fiscal Year
BOC:	Board of Commissioners	GAAFR:	Governmental, Accounting, Auditing, and Financial Reporting
BOE:	Board of Equalization	GAAP:	Generally Accepted Accounting Principles
CAFR:	Comprehensive Annual Financial Report	GASB:	Government Accounting Standards Board
CARE:	Change, Assist, Restore and Enlighten	GAWP:	Georgia Association of Water Professionals
CALEA:	Commission on Accreditation for Law Enforcement Agencies	GBI:	Georgia Bureau of Investigation
CASA:	Court Appointed Special Advocates	GCIC:	Georgia Crime Information Center
CBI:	Cognitive Behavioral Interventions	GDNR:	Georgia Department of Natural Resources
CD:	Certificate of Deposit	GDOT:	Georgia Department of Transportation
CEO:	Chief Financial Officer	GDP:	Gross Domestic Product
CFAF:	Christian Fine Arts of Forsyth	GFOA:	Government Finance Officers Association
CIP:	Capital Improvement Program	GIS:	Geographic Information System
CJCC:	Criminal Justice Coordinating Council	GMRC:	Georgia Mountain Regional Commission
COLA:	Cost of Living Adjustment	GO:	General Obligation (Bonds)
CPA:	Certified Public Accountant	GOCF:	Governor's Office for Children & Families
CPE:	Continuing Professional Education	GPM:	Georgia Probation Management
DA:	District Attorney	GSWCC:	Georgia Soil and Water Conservation Commission
DAR:	Dial-A-Ride	HEAT:	Highway Enforcement of Aggressive Traffic
DATE:	Drug Abuse Treatment & Education	HR:	Human Resources
DCA:	Department of Community Affairs	HVAC:	Heating, Ventilation and Air Conditioning Systems
DFCS:	Department of Family and Children Services	ICC:	International Code Council
DOJ:	Department of Justice	IT:	Information Technology
DOR:	Department of Revenue	ITGC:	Information Systems & Technology Governance Council
DOT:	Department of Transportation	IS&T:	Information Systems & Technology
DUI:	Driving Under the Influence	JJC:	Juvenile Justice Center
E&S:	Erosion and Sediment	KFCB:	Keep Forsyth County Beautiful, Inc.
EE:	Environmental Education	LBI:	Local Business Initiative
EOC:	Emergency Operations Center	LED:	Light Emitting Diode
EMA:	Emergency Management Agency	LCI:	Livable Centers Initiative
EMS:	Emergency Medical Services	LDP:	Land Disturbance Permit
EPD:	Environmental Protection Division	LMIG:	Local Maintenance and Improvement Grant
ESRI:	Environmental Systems Research Institute	LOST:	Local Option Sales Tax

Acronyms (continued)

M&O:	Maintenance & Operations	ROW:	Right of Way
MDTs:	Mobile Data Terminals	S&P:	Standard and Poor's
MMS:	Multimedia-Messaging Service	SAA:	State-Administering Agency
MOA:	Memorandum of Agreement	SCBA:	Self-Contained Breathing Apparatus
NGCSU:	North Georgia College and State University	SO:	Sheriff's Office
NPDES:	National Pollutant Discharge Elimination System	SPLOST:	Special Local Option Sales Tax
MRCS:	Natural Resources Conservation Service	TAVT:	Title Ad Valorem Tax
OCCA:	Official Code of Georgia Annotated	TIN:	Taxpayer Identification Number
OJP:	Office of Justice Programs	UDC:	Unified Development Code
OPEB:	Other Post-Employment Benefits	UGA:	University of Georgia
P&CD:	Planning and Community Development	US:	United States
P-Card:	Procurement Card	VFW:	Veterans of Foreign Wars
M&O:	Personal Computer	VOCA:	Victims of Crime Act
PTE:	Part-time Equivalent	VPAP:	Victim Witness Assistance Program
RFP:	Request for Proposal	W&S:	Water and Sewer
RFQ:	Request for Qualification	WCL:	Weapon Carry License
ROI:	Return on Investment	YTD:	Year to Date
		ZBA:	Zoning Board of Appeals



Photo: Chattahoochee Pointe

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.

Budget Glossary and Terms (continued)

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.

Budget Glossary and Terms (continued)

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 THREE OF THE NATION'S PRIMARY BOND RATING AGENCIES – MOODY'S INVESTOR SERVICE, STANDARD & POOR'S, AND FITCH.

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.

Budget Glossary and Terms (continued)

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.

Budget Glossary and Terms (continued)

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 GRANTEEES 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.

Budget Glossary and Terms (continued)

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).

Budget Glossary and Terms (continued)

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 FUND - AN INTERNAL SERVICE FUND TO FINANCE THE MAINTENANCE AND OPERATION OF EQUIPMENT USED BY ROADS AND BRIDGES DEPARTMENT AS WELL AS THE VARIOUS COUNTY DEPARTMENTS AND OFFICES.

FRANCHISE TAXES - TAXES LEVIED FOR THE PRIVILEGE GRANTED BY FORSYTH COUNTY PERMITTING THE CONTINUING USE OF PUBLIC PROPERTY, SUCH AS COUNTY RIGHT-OF-WAY.

FRINGE BENEFITS - PAYMENTS MADE BY THE COUNTY TO COVER PENSIONS, HEALTH INSURANCE, LIFE INSURANCE MEDICARE TAX, WORKERS' COMPENSATION AND OTHER BENEFITS TO COUNTY EMPLOYEES.

FULL-TIME EQUIVALENT (FTE) - A TERM THAT EXPRESSES THE AMOUNT OF TIME A POSITION HAS BEEN BUDGETED FOR IN TERMS OF THE AMOUNT OF TIME A REGULAR, FULL-TIME EMPLOYEE NORMALLY WORKS IN A YEAR. MOST FULL-TIME EMPLOYEES (1.00 FTE) ARE PAID FOR 2,080 HOURS IN A YEAR (OR 2,088 IN A LEAP YEAR). A POSITION THAT HAS BEEN BUDGETED TO WORK HALF TIME FOR A FULL YEAR, OR FULL-TIME FOR ONLY SIX MONTHS IS .50 FTE.

FUND - AN ACCOUNTING ENTITY WITH A SET OF SELF-BALANCING REVENUE AND EXPENDITURE ACCOUNTS USED TO RECORD THE FINANCIAL AFFAIRS OF A GOVERNMENTAL ORGANIZATION.

FUND BALANCE - THE DIFFERENCE BETWEEN THE ASSETS AND LIABILITIES OF A PARTICULAR FUND. THIS INCORPORATES THE DIFFERENCE BETWEEN THE REVENUES AND EXPENDITURES EACH YEAR.

G

GENERAL FUND - THE CHIEF OPERATING FUND OF A GOVERNMENT. IT IS USED TO ACCOUNT FOR FINANCIAL RESOURCES EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

GENERAL OBLIGATION BOND (GO BOND) - BONDS THAT ARE SECURED BY THE FULL FAITH AND CREDIT OF THE ISSUING BODY AND GENERALLY ARE CONSIDERED PAYABLE FROM TAXES AND OTHER GENERAL REVENUES.

GENERAL OPERATING BUDGET - A FINANCIAL PLAN FOR A DEFINED PERIOD OF TIME WHICH INVOLVES PROJECTING REVENUE AND EXPENSES FOR A SINGLE FISCAL YEAR TO ACCOMPLISH THE COUNTY'S IMMEDIATE MISSION AGENDA. THE OPERATING BUDGET IS USED TO KEEP TRACK OF MAINTENANCE OPERATIONS, SALARIES, AND INTEREST PAYMENTS.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - CONVENTIONS, RULES, AND PROCEDURES THAT SERVE AS THE NORM FOR THE FAIR PRESENTATION OF FINANCIAL STATEMENTS.

GEOGRAPHIC INFORMATION SYSTEM (GIS) - ANY SYSTEM THAT CAPTURES, STORES, ANALYZES, MANAGES, AND PRESENTS DATA THAT ARE LINKED TO LOCATION(S). GIS MERGES CARTOGRAPHY, STATISTICAL ANALYSIS, AND DATABASE TECHNOLOGY AND MAY BE USED IN ARCHAEOLOGY, GEOGRAPHY, CARTOGRAPHY, REMOTE SENSING, LAND SURVEYING, PUBLIC UTILITY MANAGEMENT, NATURAL RESOURCE MANAGEMENT, PRECISION AGRICULTURE, PHOTOGRAMMETRY, URBAN PLANNING, EMERGENCY MANAGEMENT, LANDSCAPE ARCHITECTURE, NAVIGATION, AERIAL VIDEO, AND LOCALIZED SEARCH ENGINES.

GEORGIA CHILD FATALITY DEATH REVIEW COMMITTEE - GEORGIA'S CHILD FATALITY REVIEW PROGRAM (GCFR) WAS ESTABLISHED IN 1990 BY STATUTE AND IS CURRENTLY ADMINISTERED OUT OF THE GEORGIA BUREAU OF INVESTIGATION. LOCAL COMMITTEES REVIEW ALL INJURY, SLEEP-RELATED, AND UNEXPECTED/SUSPICIOUS DEATHS TO CHILDREN WHO ARE LESS THAN 18 YEARS OLD.

GEORGIA PROBATION MANAGEMENT (GPM) - GEORGIA PROBATION MANAGEMENT (GPM) IS COMMITTED TO ENHANCING PUBLIC SAFETY BY PROVIDING THE HIGHEST QUALITY PROFESSIONAL SUPERVISION SERVICES TO OUR COURTS, LAW ENFORCEMENT, LOCAL GOVERNMENTS AND COMMUNITIES. OUR PROFESSIONAL STAFF IS DEDICATED TO SERVING VICTIMS, OFFENDERS AND THE PUBLIC WITH INTEGRITY, DILIGENCE AND HONESTY.

GEORGIA SOIL AND WATER CONSERVATION COMMISSION - AGENCY THAT PROVIDES SOIL AND WATER RESOURCE INFORMATION; EDUCATION; TECHNICAL, FINANCIAL AND PLANNING ASSISTANCE; AND PROGRAM OVERSIGHT TO LOCALLY LED SOIL AND WATER CONSERVATION DISTRICTS, LANDOWNERS/USERS, AND LOCAL, STATE, AND FEDERAL GOVERNMENTS TO MAINTAIN, CONSERVE, AND WISELY USE THE SOIL AND WATER RESOURCES FOR ALL GEORGIANS.

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 - A 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.

Budget Glossary and Terms (continued)

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.

Budget Glossary and Terms (continued)

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.

Budget Glossary and Terms (continued)

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-DISTRICT TAX IMPLEMENTED AND LEVIED AT THE CITY OR COUNTY LEVEL.

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.

Budget Glossary and Terms (continued)

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.

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.

Budget Glossary and Terms (continued)

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.

Budget Glossary and Terms (continued)

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.

Budget Glossary and Terms (continued)

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 BY THE TAX ASSESSOR'S OFFICE.

PUBLIC UTILITIES SERVICES - COST OF ELECTRICITY, NATURAL GAS, WATER AND SEWER, AND COMMUNICATION 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.

Budget Glossary and Terms (continued)

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 TWO COMMISSIONERS, AND THREE 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.

Budget Glossary and Terms (continued)

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.

Budget Glossary and Terms (continued)

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.