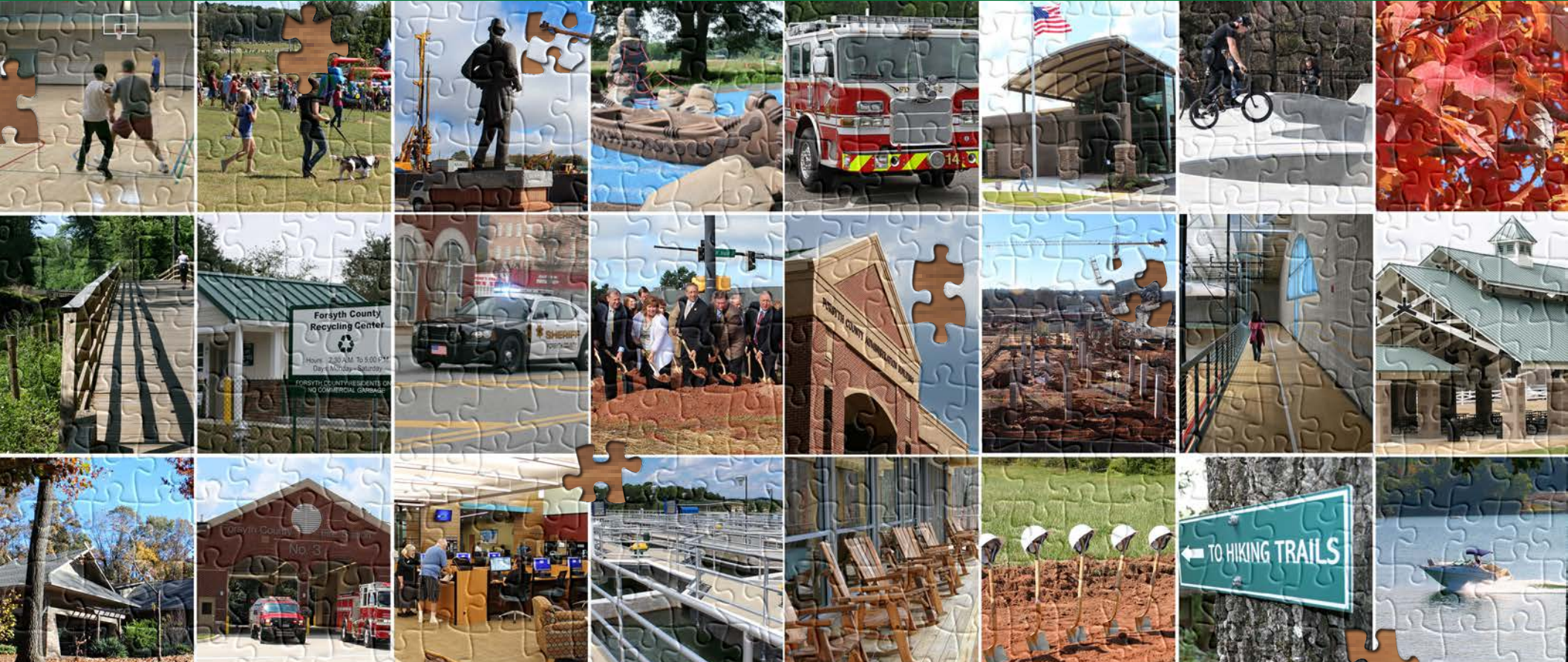


2013 FORSYTHCOUNTY Annual Report



FORSYTHCOUNTY, Georgia: Where it all comes together.

Mission

Vision

FORSYTH COUNTY

Form of Government: Commission-County Manager

2013 Population Estimate: 195,405*

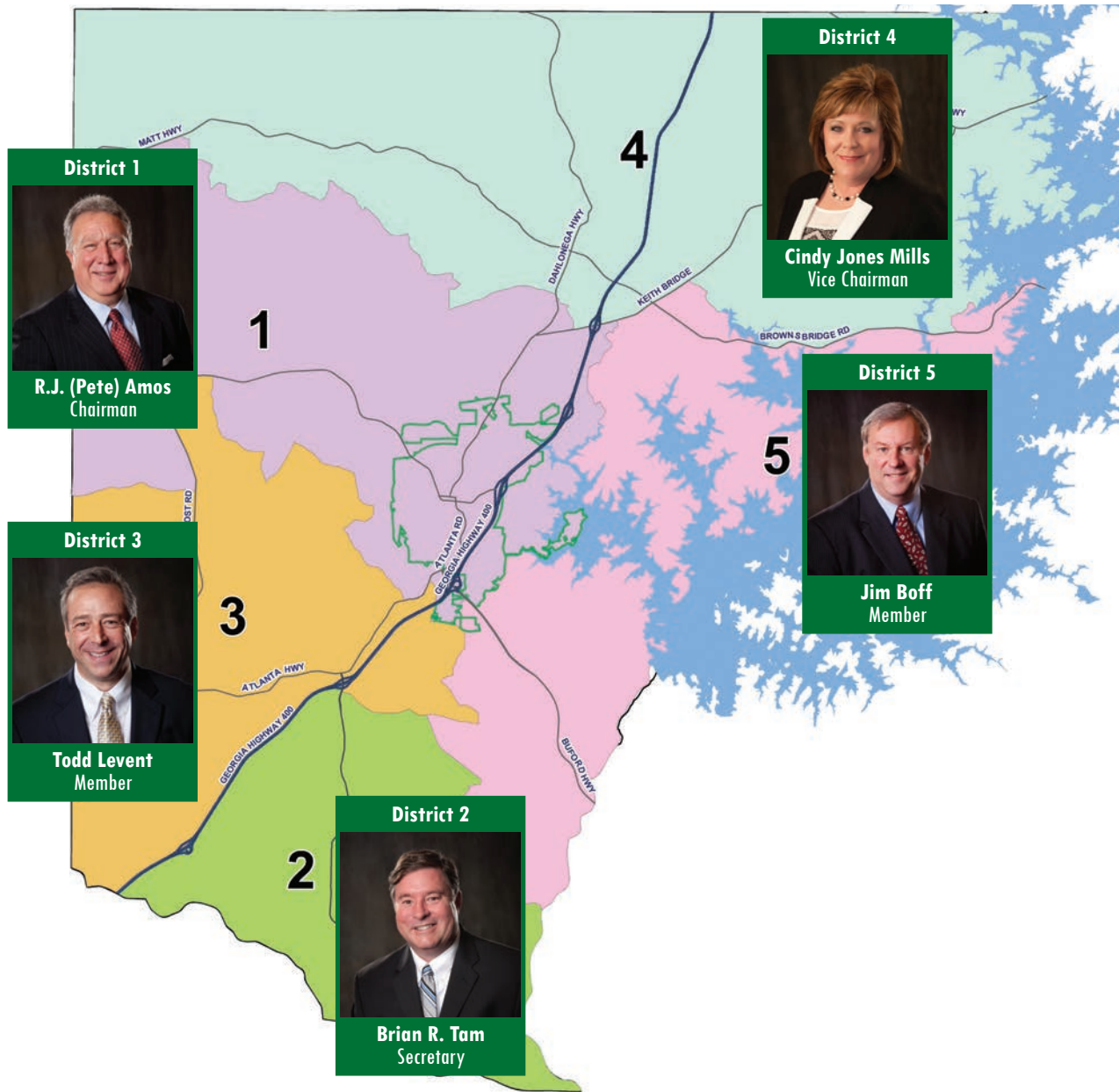
in 2013: 1,302 (1,097 full-time
205 part-time or seasonal)

About the Cover

2013 FORSYTHCOUNTY Annual Report

FORSYTHCOUNTY, Georgia: Where it all comes together.

2014 Board of Commissioners



The Forsyth County Board of Commissioners is made up of five members, each living in a specific district and elected by district to serve four-year terms. Each January, the five members elect officers for the coming year.

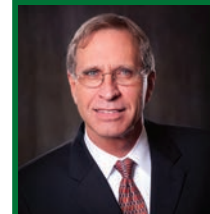
The mission of the Forsyth County Board of Commissioners is to exercise the powers, duties and responsibilities vested in and imposed upon it as the duly constituted governing authority of Forsyth County.

The Forsyth County Board of Commissioners meets in regular session twice a month, on the first and third Thursdays. The meetings are held in the Commissioners' Meeting Room on the second floor of the County Administration Building. The meetings are open to the public and they also can be viewed on TV Forsyth on Comcast channel 23 and online at www.forsythco.com.

Forsyth County operates under the commission-county manager form of government.

Administration

County Manager



Doug Derrer

Deputy County Manager



Tim Merritt

Message from the Chairman



‘There are so many facets to our community that all come together and play a role in making this such a wonderful place to call home.’

The theme for this year’s annual report ‘Forsyth County, Georgia: Where it all comes together’ could not be more appropriate. There are so many facets to our community that all come together and play a role in making this such a wonderful place to call home. Forsyth County is well-known for our outstanding parks and recreation system, offering playgrounds, athletic fields, green space, recreation centers and more. The county’s library system has one of the highest usage rates in the state and continues to grow. We provide top-notch public safety services to protect our community. Our tax rates continue to be among the lowest in all of the metro Atlanta area and the county’s financial condition remains strong. We have an ideal location, conveniently situated between Atlanta and the north Georgia mountains. And, of course, there are the great people who truly make this county what it is.

All of these pieces of the puzzle come together to form Forsyth County – a great place to live, raise a family and do business, and certainly a community I am proud to represent. On behalf of the Board of Commissioners, thank you for the opportunity to serve you.

Sincerely,

A handwritten signature in black ink, appearing to read 'R.J. Amos', with a long horizontal flourish extending to the right.

R.J. (Pete) Amos
2014 Chairman and District 1 Commissioner

Message from the County Manager



**'We strive to
provide outstanding
customer service
each and every
time we serve you.'**

Forsyth County government employees perform a wide variety of functions, ranging from answering 911 calls and maintaining parks to issuing business licenses and organizing programs for senior citizens. Regardless of which type of service is being offered, the county staff members are committed to and focused on professionalism and excellence. We strive to provide outstanding customer service each and every time we serve you.

Providing the county's many programs and services in a cost effective manner takes a great deal of planning, preparation and careful budgeting. Each year, the county staff and officials work diligently to prepare a financial plan that allows us to carry out the county's mission and vision while maintaining high standards of service to the community. This is reflective of our commitment to making your county government effective, efficient and responsive, while keeping the tax levy as low as possible to minimize the impact on taxpayers.

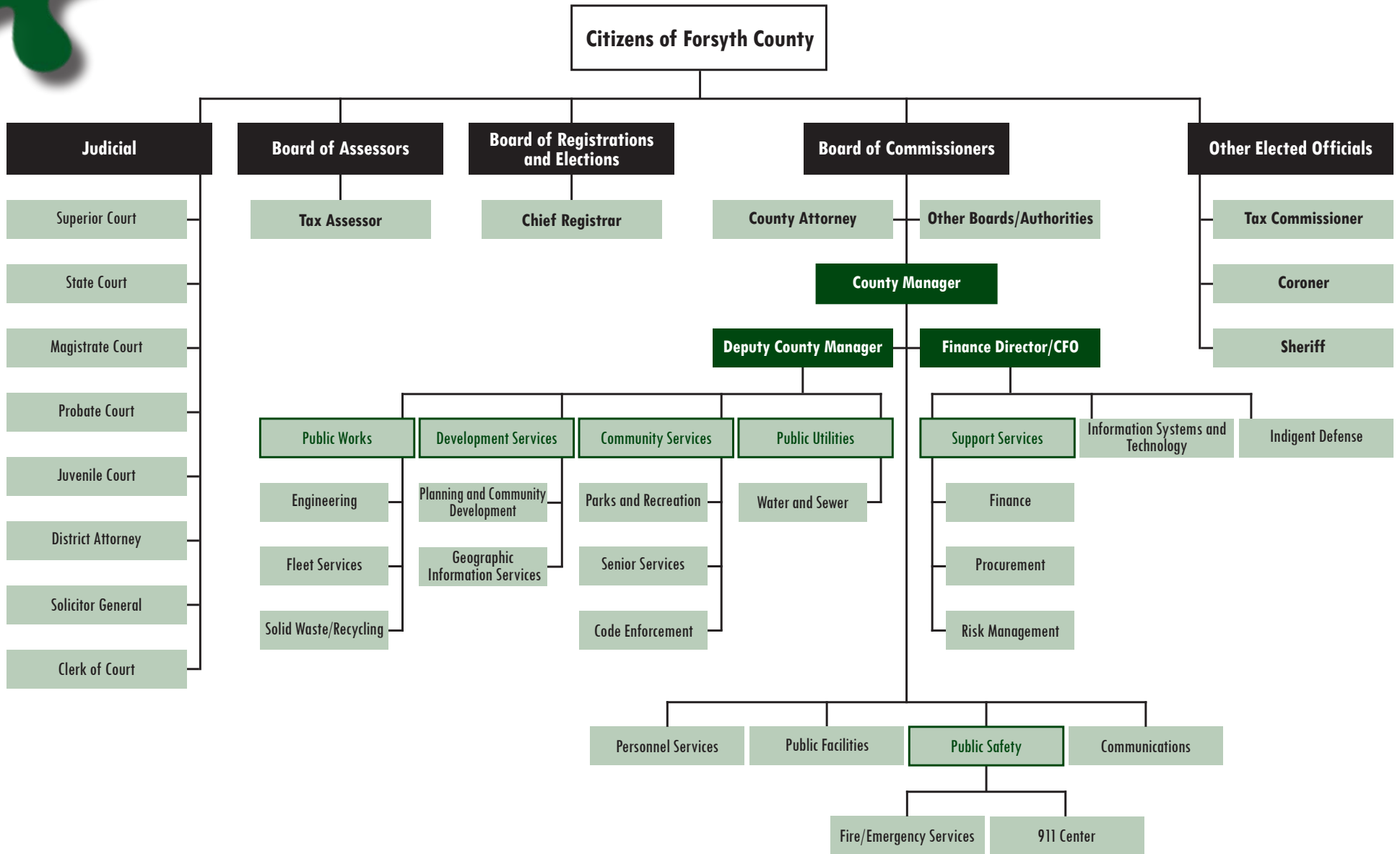
It is a privilege to serve as your county manager and on behalf of all Forsyth County government employees, we look forward to working with you soon.

Sincerely,

A handwritten signature in black ink, appearing to read 'Doug Derrer', with a stylized flourish at the end.

Doug Derrer
County Manager

FORSYTHCOUNTY Organizational Chart





Third Superior Court Judgeship Filled

In January, the number of Superior Court judges handling cases in Forsyth County increased from two to three, as Judge Philip Smith was sworn into office by Governor Nathan Deal. In 2012, legislation was passed that added a third Superior Court judgeship to the Bell-Forsyth Judicial Circuit to help reduce backlogged cases. Leslie Abernathy-Maddox was sworn in by Governor Deal as State Court judge, filling the position held previously by Smith and becoming Forsyth County's first female State Court judge.



Transportation Improvements

The county's focus on making transportation improvements continued in 2013. Throughout the year the county resurfaced 141 county roads covering 46 miles and completed a number of culvert projects and pipe replacements to improve drainage. An intersection improvement was completed at Old Atlanta Road at Daves Creek Road. Kelly Mill Road was widened from Bethelview Road to SR 371, with funding coming from the Special Purpose Local Option Sales Tax (SPLOST) VI program. Also funded by SPLOST VI were road reclamation projects on Castleberry Road from approximately SR 9 to Bethelview Road and Union Hill Road from just east of Old Atlanta Road to Trammel Road. In both projects, the existing pavement was reconstructed to provide wider travel lanes with improved shoulders.

Financial Documents Earn Honors

For the twelfth consecutive year, Forsyth County was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). The recognition was presented for the county's comprehensive annual financial report issued for Fiscal Year 2011. The county also received the Distinguished Budget Presentation Award from GFOA for the county's 2013 budget book.



FORSYTHCOUNTY, Georgia: Where it all comes together.

2013 in Review

Parks and Recreation Honored with Special Olympics Georgia Training for Life Award

Forsyth County Parks and Recreation received the Special Olympics Training for Life Award in recognition of its ongoing involvement with and support of Special Olympics. The award was presented during a January meeting of the Forsyth County Board of Commissioners.



County Extends Local Business Initiative

In an effort to continue providing more opportunities for local companies to do business with the county government, the existing Local Business Initiative was extended for 2013. The goal of the program, which has been in place since 2009, is to return as much taxpayer money back into the local economy as possible. For solicitations less than \$500,000, a qualified local business that submits a responsive and reasonable price receives a local preference credit of five percent, with some exclusions under certain circumstances.



Ground Broken for New Animal Shelter

On March 20, ground was broken for Forsyth County's new animal shelter. Funded by the voter-approved SPLOST VII program, the new shelter will be located on County Way off of GA 400 in northern Forsyth County. The approximately 13,700-square foot facility is slated for completion in the summer of 2014.





Water Treatment Plant Expansion Completed

In May, Forsyth County officially dedicated the expansion of the Forsyth County Water Treatment Plant. The county opened the Water Treatment Plant, located on Antioch Road, in 2000. The new expansion to the plant features membrane technology that increases the total capacity that can be treated at the plant to 28 million gallons of water daily. The expansion, which was completed under budget, also allows for increased efficiency.



Forsyth County Named Georgia's Healthiest

Forsyth County was ranked as the healthiest county in Georgia in 2013 in the Robert Johnson Foundation and the University of Wisconsin's Population Health Institute's annual *County Health Rankings*. The ranking measured two types of health outcomes: how long people live and how healthy they feel while alive.

FORSYTHCOUNTY, Georgia: Where it all comes together.

2013 in Review



Ground Broken for New Courthouse and Jail

Local and state officials, community members, staff, and guests gathered in July in downtown Cumming for a groundbreaking ceremony for Forsyth County's new courthouse and jail. The ceremony signaled the beginning of construction of the new courthouse and jail, both of which are funded by the SPLOST VII program approved by Forsyth County voters in November 2011. The new courthouse will house Superior Court, State Court, Solicitor-General, District Attorney, Clerk of Courts, Court Administration, Grand Jury, and Jury Assembly. The new courthouse and jail will both feature enhanced security systems and will be connected via a bridge to allow for the secure transport of inmates between the two.



New Fire Station 3 Opens

In July, Forsyth County officially opened new Fire Station 3 located at 6495 Wallace Tatum Road in the Matt area of northwest Forsyth County. Construction of the two-bay, approximately 7,333-square foot new facility was funded by the SPLOST VI program and Impact Fees. It replaced the previous Fire Station 3 which was located nearby on Doctor Bramblett Road. The new station was designed for 24-hour occupancy, which the old station, constructed in 1982 when the department was a volunteer force, was not. The new station has increased bay capacity better suited to house the station's fire apparatus and includes a ventilation system to clean the air in the station's bays, helping protect the health of firefighters.



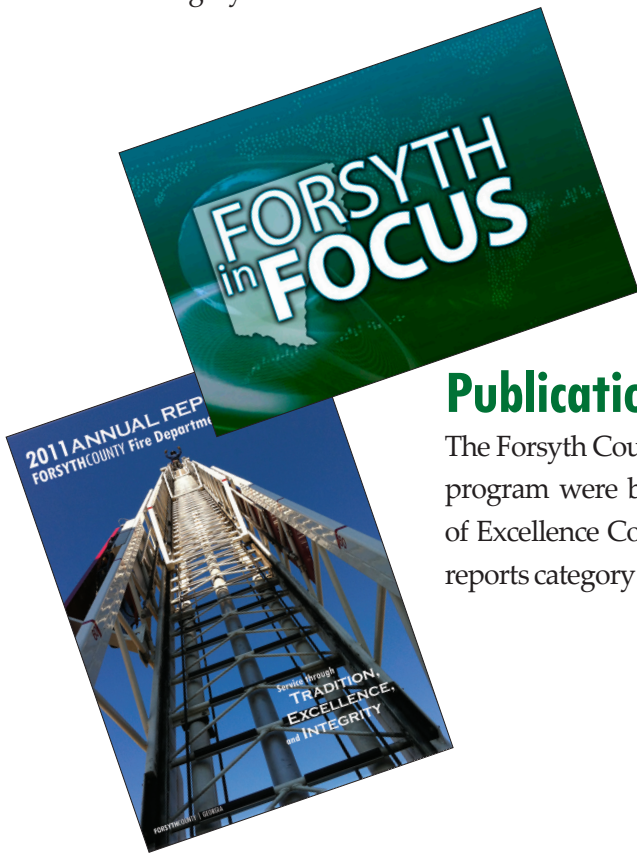
Water Reclamation Facility Named 'Plant of the Year'

Forsyth County's Dick Creek Water Reclamation Facility was recognized as the 'Plant of the Year' in its size classification by the Georgia Association of Water Professionals (GAWP). GAWP audits and conducts inspections of the water and wastewater plants in different size classifications across the state for permit compliance, maintenance, record keeping and overall operational excellence. The Dick Creek facility received the highest score among all of the applicants in its capacity classification and was selected as the winner in the "less than 1 million gallon, advanced treatment" category.



Turf Fields Installed at Parks

Artificial turf rectangle fields were installed at Coal Mountain Park and Sawnee Mountain Park in August, funded by the 2008 voter-approved Parks, Recreation and Green Space Bond.



Publication and Television Program Garner National Awards

The Forsyth County Fire Department's 2011 Annual Report and the county's "Forsyth in Focus" television program were both winners in the National Association of County Information Officers' 2013 Awards of Excellence Competition. The Fire Department Annual Report was named 'Best in Class' in the annual reports category and "Forsyth in Focus" received a 'Meritorious' award in the video or radio series category.

FORSYTHCOUNTY, Georgia: Where it all comes together.

Library System Continues to Grow

The Forsyth County Public Library opened its fourth and newest library branch in August. The new Post Road Library is located at 5010 Post Road in west Forsyth County. Construction of the new branch was funded by the voter-approved SPLOST VI program and by a state construction grant. The LEED (Leadership in Energy and Environmental Design) certified building is a 23,500-square foot, full-service facility designed to serve all ages of the county population through programs, materials, technology and online resources. It includes a meeting room, public access computer workstations and Wi-Fi access throughout, as well as laptops and tablets for check out and use in the building. The Post Road Library also features an automated materials handler, to quickly and efficiently handle returns.



Sheriff's Office Earns Accolades

The Forsyth County Sheriff's Office won first place in its division at the Governor's Office of Highway Safety Thirteenth Annual Governor's Challenge Awards, in addition to taking the top award in the motorcycle safety category. The agency also took first place in the National Law Enforcement Challenge.



Phase 4 of the Big Creek Greenway
under construction at the
Bethelview Road trail head



Work Begins on Extension of Big Creek Greenway

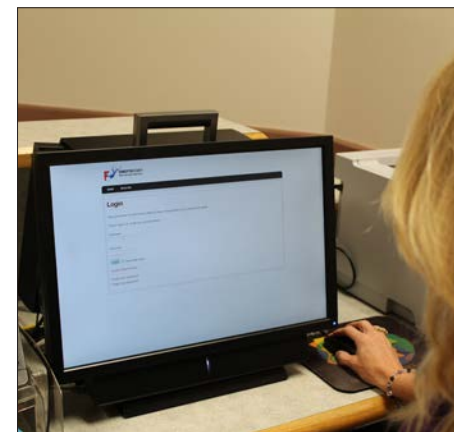
Work began in November to extend the Big Creek Greenway multi-use trail in Forsyth County. The approximately 2.85-mile extension of the trail will start at the Bethelview Road trail head and continue along Big Creek before running parallel to Kelly Mill Road and ending at Johnson Road. Currently, the Big Creek Greenway spans approximately 6.8 miles in Forsyth County, from McFarland Parkway to Bethelview Road. When the extension is completed, which is slated for late 2014, the trail will span approximately 9.65 miles in Forsyth County. The project is funded by the 2008 voter-approved Parks, Recreation and Green Space Bond.



Existing Big Creek Greenway

Enhanced Online Features for Water and Sewer Customers

The Forsyth County Water and Sewer Department launched a new Web portal for its customers in December. In addition to viewing bills and making payments online, county water and sewer customers can also view previous bills within the Web portal. Customers' consumption history for previous months is also available, as is information on the type of service a customer has and their meter number. The Web portal can be accessed at <https://waterbill.forsythco.com>.



2013 Financial Outlook

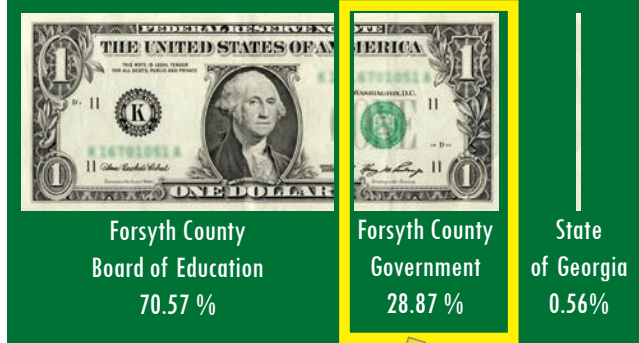
How is the County Government Funded?

The four sources comprising the majority of the General Fund revenues are taxes; charges for services; licenses and permits; and fines and forfeitures. Revenue from **taxes** accounts for approximately three-quarters of the total revenue for the county's General Fund. This includes taxes from property, motor vehicles, cable television, alcohol excise, intangible property, real estate transfer tax, financial institutions, and the local option sales tax (LOST). **Charges for services** revenue accounts for approximately 12.5% of the total revenue for the General Fund, and includes such things as parks and recreational fees, judicial fees, sheriff and correctional fees, and sales of printed materials. **Licenses and permits** revenue includes business licenses, motor vehicles, alcohol licenses and permits throughout unincorporated portions of the county, and accounts for nearly 6% of the General Fund revenue. **Fines and forfeitures** related to the courts and restitution account for just more than 3% of the General Fund revenue.

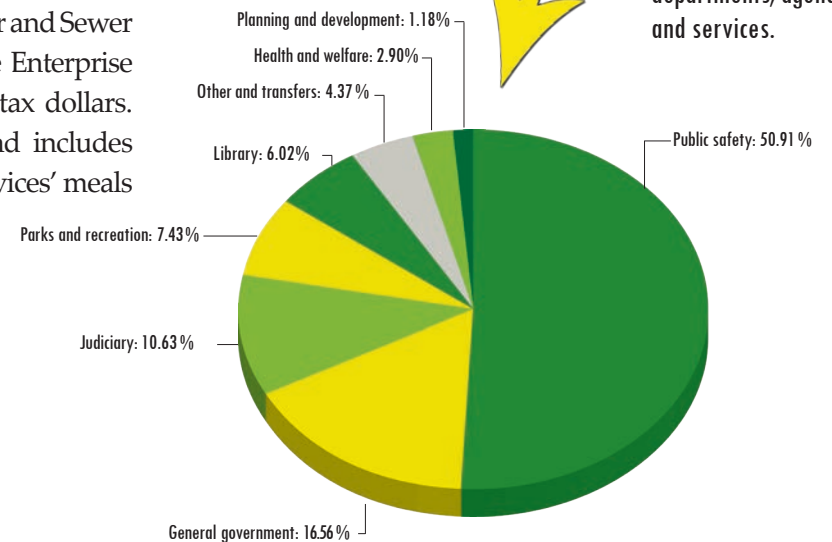
Special revenue funds are those not primarily supported by the General Fund, but rather by their own funding sources. These include the Fire Department, which is funded by a separate property tax, and the 911 Center, which is funded by land and wireless telephone charges. The Water and Sewer Department and the Recycling and Solid Waste Department are Enterprise Funds, which are those supported by user fees rather than by tax dollars. A few funds receive a General Fund subsidy. The Grant Fund includes General Fund matching funds for the Dial-A-Ride and Senior Services' meals programs.

Where do your property taxes go?

Forsyth County government receives approximately 29% of the taxes you pay. The remainder goes to the school system and the state. This illustration shows how the average dollar is distributed among the various government agencies (note the percentages may vary depending on exemptions).



Property taxes received by the county are then distributed among the county departments, agencies and services.



FY 2013 General Fund County Property Tax Allocations

Unaudited Data

Millage Rate

Forsyth County's millage rate for Maintenance and Operations and Fire combined is 6.787. This rate has remained unchanged since 2011. Compared to neighboring counties, Forsyth County continues to have one of the lowest millage rates.

Millage Rate Comparison (County Maintenance and Operations and Fire)

County	2013 Millage Rate
DeKalb	13.530
Gwinnett	13.510
Cobb	10.580
Cherokee	9.171
Hall	8.650
Dawson	8.138
Forsyth	6.787

Source: Georgia Department of Revenue

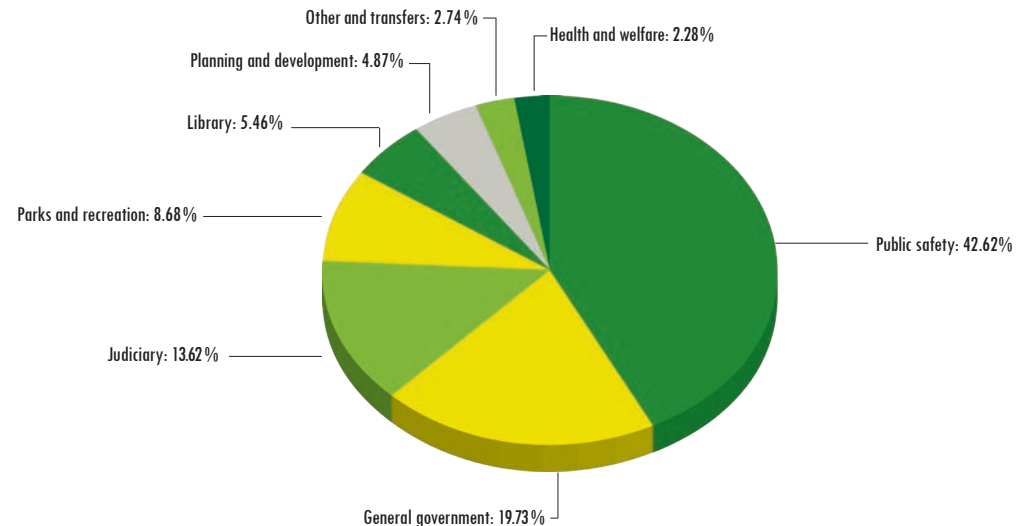
County Expenditures

In 2013, the adopted General Fund expenditure budget totaled \$89.6 million. General Fund expenditures in 2013 came in under budget, at approximately \$81.2 million.

Public safety (the sheriff, coroner and ambulance services) utilizes the largest portion of the General Fund, representing 42.62 percent of total expenditures in 2013. Other, non-public safety General Fund expenditures include judiciary, general government, parks and recreation, library, planning and development, and public health. These functions accounted for 54.64 percent of General Fund expenditures in 2013. The remaining expenditures are for the transfer of General Fund resources to other funds.

FY 2013 General Fund Expenditures

Unaudited Data



2013 Financial Outlook

Penny Sales Tax Funds Capital Improvement Projects



Forsyth County's Special Purpose Local Option Sales Tax, or SPLOST, is a voter-approved, one-percent sales tax that has been in effect in Forsyth County since 1983. For every dollar spent in Forsyth County, one penny goes into a fund devoted to certain, identified capital improvement projects. SPLOST programs have been approved by Forsyth County voters seven times since 1983, providing funding for infrastructure improvements and capital projects that otherwise may not have been possible.

The current SPLOST program, SPLOST VII, was approved by voters November 8, 2011. It went into effect July 1, 2013, and will expire June 30, 2019. Projections for the six-year program anticipate total collections of approximately \$200 million. In the first six months of collections, through December 2013, approximately \$15.8 million was received.

County projects funded by SPLOST VII include a new courthouse, jail and related parking facilities. Ground was broken July 8 for the new courthouse and jail in downtown Cumming. Also funded by SPLOST VII is a new animal shelter, construction of which began in March. Other projects slated to be completed with SPLOST VII funding include transportation projects, scheduled replacement of fire engines, an emergency raw water generator, and expansion and renovation of the Sharon Forks Library.

The SPLOST VI program, collections for which began July 1, 2008 and ended June 30, 2013, provided funding for several projects throughout 2013. These included a number of transportation improvements, construction of new Fire Station 3 in northwest Forsyth County and the new Post Road Library.



County Bond Issues Receive Highest-Quality Rating

Forsyth County continues to maintain its excellent bond ratings: Aaa from Moody's and AA+ from Standard & Poor's. In 2013 Moody's Investors Service assigned a Aaa rating and stable outlook to Forsyth County's \$16.6 million General Obligation Bonds, Series 2013 and the Forsyth County Water and Sewerage Authority's \$27.4 million Refunding Revenue Bonds, Series 2013.

According to Moody's, the assignment of their highest-quality rating reflects the county's sizeable tax base and diverse economic profile, strong financial performance in recent years and large reserves, and manageable debt levels.

Forsyth is one of only three counties in Georgia with the Aaa rating from Moody's. This exceptional rating enables the county to bond important transportation, water and sewer, and public safety infrastructure improvements and projects at very low interest rates, allowing the county to more effectively plan and build for the future.



Grants Fund County Programs and Services

Forsyth County was awarded 23 grants in 2013, totaling approximately \$3 million. The county received grants from federal, state and private foundations for a variety of uses including law enforcement personnel; road improvements; environmental education; environmental restoration; emergency preparedness; operations of Juvenile Court, Felony Drug Court and DUI Court; senior services; public transportation; criminal alien assistance; and crime victim assistance. Grant funding was secured in 2013 to provide for the planning phase of the county's new Mental Health Court and State Court Misdemeanor Drug Court, both of which launched in 2014.



2013 at a Glance

781

new
business licenses issued

132,195

calls for service
handled by the
Sheriff's Office

16,568

trips provided by the
Dial-A-Ride program

1,485

new water and sewer customers added
in 2013, bringing the total number of
customers at the end of 2013 to
50,352

40,606

meals delivered to home-bound
seniors through the Meals on
Wheels program, thanks to the
assistance of volunteers

529

traffic signs installed



214,765

calls handled
by the 911 Center

7,500

children participated in
youth baseball/softball

22,022

people visited the Sawnee Mountain
Preserve Visitor Center

12,900

visits to the Hearthstone
Lodge Community Center for
swimming and fitness

12,738

alarms answered by
the Fire Department



365

Child safety seat
inspections conducted by
trained Fire Department
technicians to ensure
proper installation

Nearly

2,000,000

items circulated among the county's
library branches and

30,000+

patrons attended the almost

850

library programs offered

3,594,940

pounds of materials recycled
through the county's three
recycling convenience centers
and various recycling programs

141

county roads

covering **46** miles
resurfaced

FORSYTHCOUNTY, Georgia: Where it all comes together.



2013 FORSYTHCOUNTY Annual Report

FORSYTHCOUNTY

Board of Commissioners

110 E. Main Street, Suite 210

Cumming, GA 30040

770.781.2101

www.forsythco.com

TV Forsyth — Comcast Channel 23

