



PRELIMINARY BUDGET PRESENTATION



2017

Tuesday, June 07, 2016
Forsyth County, Georgia

AGENDA

- Introduction
- Finance Committee and Budget Preparation Team
- Budget Process
- Budget Assumptions and Highlights
- General Fund Expenditures and Revenues
- Other Funds
 - Fire Fund
 - Special Revenue Funds
 - Water and Sewer
 - Solid Waste and Recycling
- Bonds
- Capital
- New Budget Items
- Considerations
- Tax Digest and Millage Rate
- Next Steps
- Questions

FINANCE COMMITTEE

and

BUDGET PREPARATION TEAM

FINANCE COMMITTEE

R. J. (Pete) Amos, District 1 Commissioner, Commission Chairman

Brian R. Tam, District 2 Commissioner, Commission Secretary

Todd Levent, District 3 Commissioner, Member

Cindy Jones Mills, District 4 Commissioner, Commission Vice Chairman

Doug Derrer, County Manager

David Gruen, CFO

BUDGET PREPARATION TEAM

Tim Merritt, Deputy County Manager

Pat Carson, Personnel Services Director

Rebecca Whitmire, Finance Director

Ryan Arnold, Budget Manager

Beth White, Budget/Grant Analyst

Amina Cephus, Financial Systems Administrator

BUDGET PROCESS

- Assembled preparation and management team
- Developed a comprehensive Budget Preparation Manual
 - Budget calendar
 - Changes for FY 2017
 - New budget items list
- Budget workshop and kick-off meeting
- Budget presentations for FY 2017 requests
 - Department directors
 - Judges, elected officials and constitutional officers
- Finance staff and committee meetings
- June 16, 2016 – Finance Committee Meeting
- June 28, 2016 – Second Presentation of the FY 2017 Preliminary Budget
- July 7, 2016 – First and Second Public Hearings on Millage rate at 11 a.m. & 5 p.m.
- July 21, 2016 – Third Public Hearing on Millage Rate at 6 p.m. and Adoption of the Millage Rate at 7 p.m.
- October 25, 2016 – Presentation of the FY 2017 Proposed Budget
- November 3, 2016 – Public Hearing of the FY 2017 Proposed Budget and Adoption of the FY 2017 Budget

BUDGET ASSUMPTIONS

- Budget requests as submitted and adjustments from the following:
 - Meetings with County Manager
 - Finance Committee meetings with elected officials

BUDGET HIGHLIGHTS

- Same Service Budget includes:
 - No new positions
 - Replacement and new (same service) capital items
 - Requested capital items
- New Budget Items include:
 - New positions
 - New/expanded services
 - Reclassifications
- Budget Changes
 - Increase in healthcare and AD&D costs
 - Salary adjustments from 2016

OPERATING EXPENDITURES (EXPENSES)

- Operating expenditures are defined as expenditures incurred in conducting normal business operations.
- The operating expenditures in the 2017 preliminary budget include, but are not limited to, the following:

Travel

Training

Office Supplies

Legal Fees

Cell Phones

Gasoline

Professional Services

Dues

Postage

Utilities

Legal Ads

Books and Periodicals

PROPOSED BUDGET TOTALS

- The preliminary budget totals include:
 - Salaries and Benefits
 - Operating Expenditures
 - Capital
 - Internal Service Charges

GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Administration	\$147,750	\$168,600	14.11%	\$989,400	6.85%
Board Of Commissioners	534,900	545,100	1.91%	834,200	1.97%
Communications	194,700	416,100	113.71%	728,900	44.34%
Finance	129,000	127,500	(1.16%)	1,301,400	9.77%
General Administration	474,000	474,000	0.00%	698,800	1.42%
Geographic Information Services	163,800	169,800	3.66%	1,199,900	6.89%
Information Systems & Technology	1,936,000	2,008,800	3.76%	4,138,900	5.95%
Non-Department	230,000	180,000	(21.74%)	5,807,942	(25.47%)
Payroll	83,600	94,300	12.80%	250,700	8.15%
Personnel Services	213,700	103,300	(51.66%)	714,400	(6.16%)
Procurement	29,800	28,500	(4.36%)	666,400	5.83%
Public Facilities	4,031,500	3,939,100	(2.29%)	5,504,300	3.03%
Tax Assessor	358,000	420,800	17.54%	2,823,200	10.67%
Tax Commissioner	711,100	753,500	5.96%	3,721,400	10.38%
Training	11,200	19,300	72.32%	113,200	11.09%
Voter Registration	<u>216,500</u>	<u>90,300</u>	(58.29%)	<u>646,300</u>	(69.14%)
Total General Government	<u>\$9,465,550</u>	<u>\$9,539,000</u>	0.78%	<u>\$30,139,342</u>	(5.90%)

GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Accountability Court	\$0	\$0	0.00%	\$311,300	7.05%
Board of Equalization	20,100	15,500	(22.89%)	44,500	(9.37%)
Clerk Of Courts	408,500	384,000	(6.00%)	2,679,000	3.68%
Court Administration	129,500	139,150	7.45%	529,750	(10.42%)
District Attorney	52,400	49,500	(5.53%)	868,900	4.42%
Indigent Defense	1,026,900	1,053,900	2.63%	1,422,200	3.25%
Juvenile Court	413,000	676,700	63.85%	1,866,300	26.14%
Magistrate Court	95,100	93,600	(1.58%)	1,000,400	2.50%
Pre-Trial Services	12,100	13,700	13.22%	237,300	5.80%
Probate Court	109,100	155,000	42.07%	1,132,600	19.52%
State Court	109,700	122,300	11.49%	971,400	11.64%
State Court Solicitor	76,600	65,100	(15.01%)	1,673,100	6.55%
Superior Court	<u>215,200</u>	<u>213,600</u>	(0.74%)	<u>584,500</u>	12.90%
Total Judicial System	<u>\$2,668,200</u>	<u>\$2,982,050</u>	11.76%	<u>\$13,321,250</u>	8.21%

GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Ambulance Service	\$1,267,800	\$1,305,900	3.01%	\$1,305,900	3.01%
Coroner/Medical Examiner	45,400	38,500	(15.20%)	158,500	(1.67%)
E-911 Center	82,600	266,300	222.40%	3,394,100	2,036.00%
Sheriff's Office	<u>5,674,000</u>	<u>5,873,170</u>	3.51%	<u>39,745,855</u>	3.64%
Total Public Safety	<u>\$7,069,800</u>	<u>\$7,483,870</u>	5.86%	<u>\$44,604,355</u>	11.69%

Animal Shelter	\$252,900	\$212,900	(15.82%)	\$908,700	10.43%
Community Service	5,100	1,600	(68.63%)	12,700	(21.60%)
Fleet Services	0	0	0.00%	507,300	0.77%
Other Agency Funding	64,400	57,100	(11.34%)	708,900	(1.02%)
Senior Services	<u>123,600</u>	<u>114,500</u>	(7.36%)	<u>1,814,400</u>	(0.85%)
Total Health and Welfare	<u>\$446,000</u>	<u>\$386,100</u>	(13.43%)	<u>\$3,952,000</u>	1.63%

GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Extension Service	\$127,200	\$131,000	2.99%	\$163,800	0.61%
Library	7,700	5,600	(27.27%)	5,435,000	5.82%
Parks and Recreation	<u>2,990,900</u>	<u>3,086,900</u>	3.21%	<u>9,513,000</u>	13.59%
Total Culture and Recreation	<u>\$3,125,800</u>	<u>\$3,223,500</u>	3.13%	<u>\$15,111,800</u>	10.51%

Code Enforcement	\$86,600	\$71,500	(17.44%)	\$767,600	3.39%
Natural Resources Conserv Srvcs	5,700	5,700	0.00%	110,900	3.84%
Economic Development	40,000	40,000	0.00%	145,000	7.41%
Planning & Community Development	<u>487,300</u>	<u>960,400</u>	97.09%	<u>4,815,100</u>	(0.25%)
Total Housing & Development	<u>\$619,600</u>	<u>\$1,077,600</u>	73.92%	<u>\$5,838,600</u>	0.47%

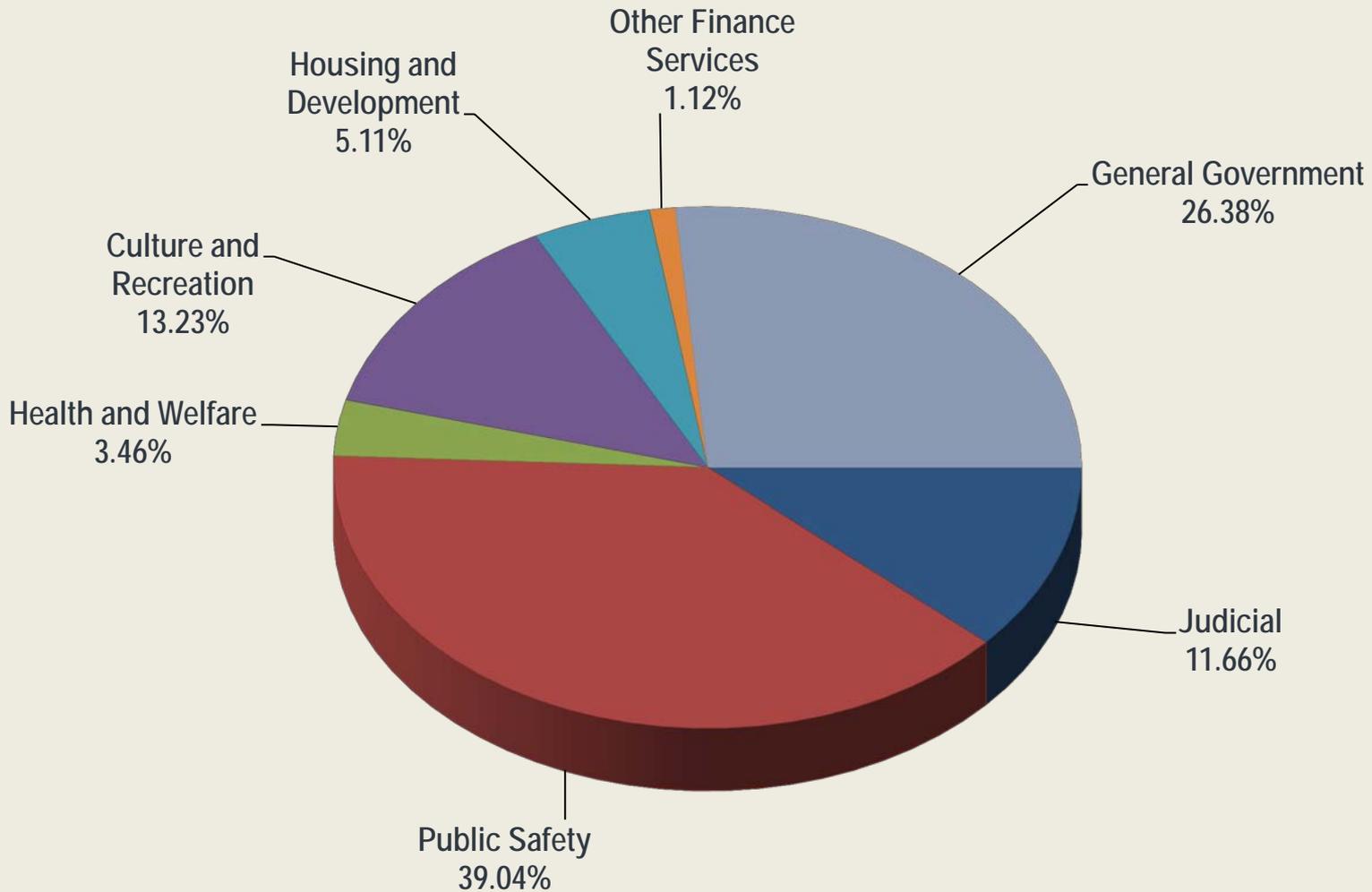
GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2015 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Reserve for Contingency	0	0	0%	\$1,254,900	0.00%
Surplus Property Sales	<u>\$15,900</u>	<u>\$17,000</u>	6.92%	<u>20,000</u>	10.50%
Total Other Financing	<u>\$15,900</u>	<u>\$17,000</u>	6.92%	<u>\$1,274,900</u>	0.15%
TOTAL GENERAL FUND EXPENDITURES	<u>\$23,410,850</u>	<u>\$24,709,120</u>	5.55%	<u>\$114,242,247</u>	4.88%

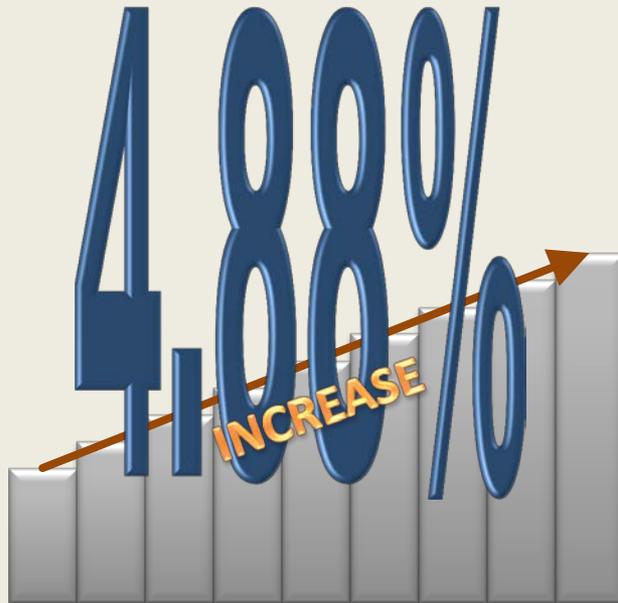
GENERAL FUND

Expenditures



GENERAL FUND

Expenditures



2016

\$ 108.92 million

2017

\$ 114.24 million

GENERAL FUND

Revenue

Projected

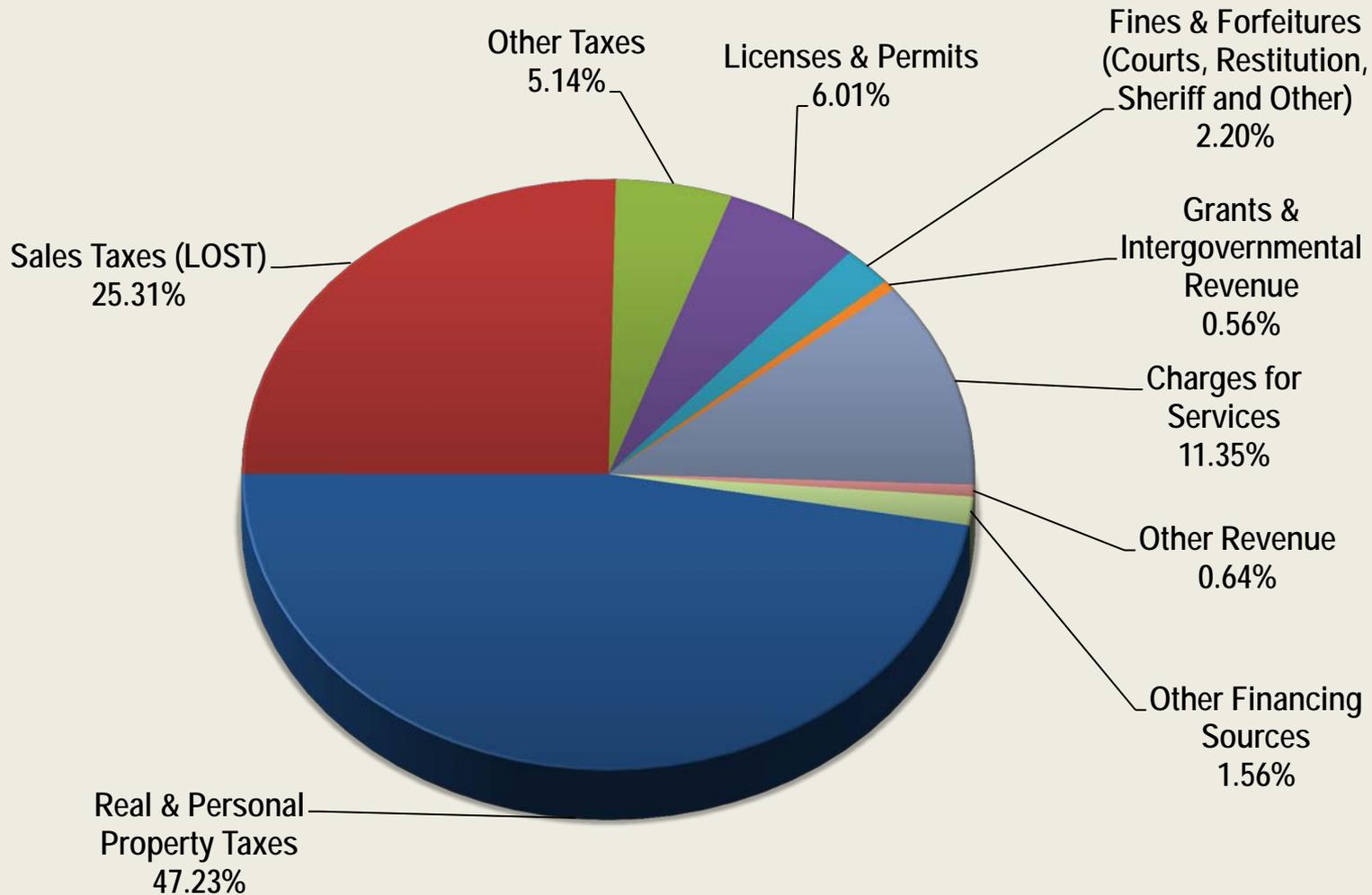
	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Taxes*	\$89,928,536	5.21%
Real and Personal Property Taxes	54,679,336	5.33%
Sales Taxes (LOST)	29,300,000	3.51%
Other Taxes	5,949,200	13.16%
Licenses and Permits	6,955,400	14.97%
Grants and Intergovernmental Revenues	653,500	55.41%
Charges for Services	13,147,700	5.45%
Fines and Forfeitures	2,544,400	10.76%
Other Revenue	739,400	9.90%
Other Financing Sources	<u>1,803,900</u>	17.14%
TOTAL GENERAL FUND REVENUES	<u>\$115,772,836</u>	6.29%

*Current Millage Rate with estimated 2016 Tax Digest

GENERAL FUND

Revenue

Projected



GENERAL FUND

Revenue



2016

\$ 108.92 million

2017

Projected

\$ 115.77 million

GENERAL FUND

BUDGET SUMMARY

General Fund Revenues (Projected)	\$115,772,836
General Fund Expenditures (Same Service)	114,242,247
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Available Funds – without New Items	<u>\$ 1,530,589</u>



OTHER FUNDS

2017 Proposed Budget

SPECIAL REVENUE FUNDS

REVENUES Projected

	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Total Revenues	<u>\$6,882,100</u>	8.01%

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Law Library	\$75,400	0.00%	\$105,000	0.00%
DA Seizure	3,600	260.00%	3,600	260.00%
Sheriff - Drug Seizure	551,000	0.00%	551,000	0.00%
Drug Abuse Treatment & Education	511,600	(7.87%)	661,900	(19.52%)
E-911 Center	791,100	7.66%	4,365,000	10.31%
Jail Fund	230,000	0.00%	230,000	0.00%
Victim's Witness Assistance	28,200	(4.08%)	472,800	25.28%
Juvenile Court Supervision	28,000	37.25%	28,000	(64.10%)
Hotel/Motel Tax	<u>0</u>	0.00%	<u>464,800</u>	(3.17%)
Total Expenditures	<u>\$2,218,900</u>	12.79%	<u>\$6,882,100</u>	8.01%

LOCAL INSURANCE PREM TAX FUND

REVENUES

Projected

	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Insurance Premium Tax	\$8,900,000	8.54%
Use of Fund Balance	721,500	6.94%
Other Revenues	<u>1,500</u>	0%
Total Revenues	<u>\$9,623,000</u>	8.31%

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Roads & Bridges	\$1,919,500	(2.05%)	\$5,724,900	10.61%
Traffic Engineering	292,500	3.14%	553,100	10.20%
Stormwater	411,500	16.84%	1,267,400	2.99%
General Engineering	<u>297,800</u>	(6.20%)	<u>2,077,600</u>	3.73%
Total Expenditures	<u>\$2,921,300</u>	0.28%	<u>\$9,623,000</u>	8.31%

GRANT FUND BUDGET SUMMARY

Grant Fund Revenues

Grant Revenues \$ 1,509,116

Transfers from Other Funds (County Match) 925,300

Grant Fund Revenues (Projected)

\$2,434,416

Grant Fund Expenditures

Juvenile Court - CJCC \$ 37,000

Mental Health Court 127,664

DUI Court - CJCC 146,002

Drug Court - CJCC 286,150

Victim's Witness - VOCA 113,200

EMA - PPA 105,400

Sheriff's Office - VOCA 71,100

Sheriff's Office - GSCAA 12,000

Public Transport - DIAL A RIDE 715,700

Senior Center 820,200

Total Grant Fund Expenditures

\$2,434,416

FIRE FUND

REVENUES Projected

	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Taxes *	\$20,850,659	6.04%
Charges for Services (<i>includes commissions due to general fund</i>)	(522,400)	16.45%
Other Revenues	263,700	286.66%
Use of Fund Balance	<u>355,841</u>	(72.09%)
Total Revenues	<u>\$20,947,800</u>	1.17%

*Current Millage Rate applied to estimated 2016 Tax Digest

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Fire - Administration	\$2,152,000	11.60%	\$7,535,800	(4.00%)
Fire - Fighting	0	0.00%	12,411,700	6.68%
Fire - Fleet Maintenance	505,300	(24.36%)	745,600	(22.45%)
Fire - Emergency Management Agency	<u>124,100</u>	1.97%	<u>254,700</u>	(2.19%)
Total Expenditures	<u>\$2,781,400</u>	2.33%	<u>\$20,947,800</u>	1.17%

FIRE FUND BUDGET SUMMARY

Fire Fund Revenues (Projected)	\$ 20,591,959
Use of fund balance	355,841
	<hr/>
Fire Fund Expenditures (Same Service)	\$ 20,947,800
Balance	<u>\$ 0</u>

BONDS

REVENUES

Projected

2017
Preliminary
Budget
Total

Taxes*	\$15,805,999
Charges for Services	(300,000)
Other Revenues	25,000
Use of Bond Fund Balance	<u>0</u>
Total Revenues	<u>\$15,530,999</u>

EXPENDITURES

2017
Preliminary
Budget
Total

Total Expenditure Budget**	<u>\$15,530,999</u>
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*2015 Rate applied to estimated 2016 Tax Digest

**Debt Service for 2012, 2013 & 2015 Bonds

WATER AND SEWER

REVENUES

Projected

2017
Preliminary
Budget
Total

% Incr/(Decr)
from 2016
Budget
Total

Total Revenues

\$80,911,500

23.03%

EXPENDITURES

Same Service

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
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W & S-Waste Water Treatment	\$4,403,400	(11.80%)	\$4,801,200	(11.02%)
W & S-Sewer Services	4,728,000	45.80%	4,728,000	45.80%
W & S-General Operations	2,746,600	7.33%	15,317,800	(2.02%)
W & S-Commercial Service	594,400	18.15%	1,635,100	14.82%
W & S-Engineering	1,618,100	89.76%	3,665,750	28.30%
W & S-Meter Services	91,100	48.37%	571,100	12.29%
W & S-Water Services	1,071,000	(24.10%)	1,071,000	(24.10%)
W & S-Water Treatment Facility	5,679,800	8.38%	5,679,800	8.38%
W & S-Maintenance	<u>659,400</u>	18.24%	<u>4,233,200</u>	(1.61%)
<u>SUBTOTAL</u>	<u>\$21,591,800</u>	11.08%	<u>\$41,702,950</u>	6.80%
Depreciation			\$13,000,000	(21.21%)
Addition to Net Position			20,788,550	481.20%
Payments-Other Debt			180,000	(2.70%)
Bond Principal			5,240,000	(15.02)%
<u>GRAND TOTAL</u>	<u>\$21,591,800</u>	11.08%	<u>\$80,911,500</u>	23.03%

RECYCLING AND SOLID WASTE

REVENUES Projected

	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Total Revenues	<u>\$2,148,000</u>	9.20%

EXPENDITURES Same Service

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Preliminary Budget Total	% Incr/(Decr) from 2016 Budget Total
Solid Waste	\$307,500	48.55%	\$962,700	16.49%
Addition to Net Assets	0	0.00%	685,300	6.98%
Transfer to General Fund	<u>0</u>	0.00%	<u>500,000</u>	0.00%
Total Expenditures	<u>\$307,500</u>	48.55%	<u>\$2,148,000</u>	9.20%



CAPITAL ITEMS

2017 Proposed Budget

CAPITAL

GENERAL FUND/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Solicitor	Replace (19) Out of Warranty Computers	Computer Equipment	\$10,000
Juvenile Court	Replace (15) Dell OptiPlex 920's	Computer Equipment	19,500
Procurement	Replace (4) Computers	Computer Equipment	5,700
IS&T	Ford Transit Mini Work Van – Replace (1) Unit # 6024 Ford Taurus	Vehicles	27,000
IS&T	Desktop Replacement Initiative	Computer Equipment	150,000
GIS	Replace (3) Dell Precisions Workstations T7810	Computer Equipment	10,500
Tax Assessor	Q-Public – Website Hosting	Professional Services	11,400
Tax Assessor	Assessment Analyst – ESRI Product – GIS/Appraisal	Professional Services	36,000

CAPITAL

GENERAL FUND/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Tax Assessor	Person Property Auditing Program	Professional Services	\$25,000
Tax Assessor	CAMA System Upgrade	Professional Services	10,000
Tax Assessor	Ford F-150 Truck – Replace (2) Units # 8018 & Unit 8004	Vehicles	40,000
Public Facilities	Re-Seal/Re-Stripe JJC Parking Lot, Concrete and Roofing Repairs	Buildings	100,000
Public Facilities	Apply Sealant to Cement Blocks for Roads & Bridges Water Maint Facility	Buildings	20,000
Public Facilities	Repair Metal Roof for Fleet Maint Facility	Buildings	15,000
Public Facilities	Replace Shingles on (4) Buildings and Gazebo at Sawnee Mountain Park	Buildings	24,000
Public Facilities	Re-roof Health Department Building	Buildings	35,000

CAPITAL

GENERAL FUND/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Public Facilities	Barker House Maintenance	Buildings	\$25,000
Public Facilities	Replace Breakroom Area Flooring For Tax Commissioner's Office	Buildings	3,000
Public Facilities	Replace Rear Double Glass Doors Courthouse Annex	Buildings	2,500
Public Facilities	61" Freedom Z Pro Lawn Mower - Replace (1) Unit # 432.	Machinery & Equipment	7,500
Sheriff's Office	Replacement Computers	Computer Equipment	84,000
E-911/Radio	10 Year Software Upgrade Assurance Plan II	Maintenance Agreements – Computer Software	75,000
E-911/Radio	Subscriber Radio Replacement Phase 1	Cap Outlay – Radio System Upgrade	3,000,000
Parks & Recreation	Sewer Capacity for Windermere, Joint Venture and Coal Mountain Park	Water & Sewage	28,600

CAPITAL

GENERAL FUND/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Parks & Recreation	Re-tile Restrooms at Central Park	Renovations	\$21,300
Parks & Recreation	John Deere Gator – Replace (1) Unit # 7170	Vehicles	6,500
Parks & Recreation	Upgrade Speed of Internet At Shady Grove Campground for Software Reliability	Communication Equipment	5,000
Parks & Recreation	Fence Enclosure for Sharon Springs Maintenance Shop	Site Improvement	50,000
Parks & Recreation	Resurface Tennis & Basketball Courts at Sharon Springs Park	Site Improvement	49,000
Parks & Recreation	Resurface Basketball Court at Sawnee Mountain Park	Site Improvement	14,000
Parks & Recreation	Install (8) Shade Structures at Central Park Ballfield	Site Improvement	32,000
Parks & Recreation	Replace (9) Scoreboards at Central Park	Site Improvement	38,000

CAPITAL

GENERAL FUND/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Parks & Recreation	Replace Roof on (2) Buildings at Sharon Springs Park	Buildings	\$25,000
Parks & Recreation	John Deer Gator – Replace (1) Units # 732	Machinery & Equipment	6,500
Parks & Recreation	Field Grooming Machines – Replace (2) Units # 7168 & Unit # 798	Machinery & Equipment	26,000
Parks & Recreation	Zero Turn Mower – Replace (1) Unit #7153	Machinery & Equipment	9,500
Parks & Recreation	Ford F-150 Truck – Replace (2) Units # 7220 & Unit # 713	Vehicles	44,000
Parks & Recreation	Painting & Flooring for Sawnee Mountain Preserve	Repair & Maintenance	22,000
Parks & Recreation	Signage and Entry Monuments for Big Creek Greenway	Site Improvements	14,000
Parks & Recreation	Parking Lot Security Lights	Site Improvements	42,000

CAPITAL

GENERAL FUND/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Parks & Recreation	Repair drainage at Windermere's Dog Park	Site Improvements	\$15,000
Parks & Recreation	Replace Park Sign at Poole's Mill Park	Site Improvements	6,000
Parks & Recreation	15 Passenger Van/Bus – Replace (2) Units # 715 & Unit # 721	Vehicles	<u>76,000</u>
		Total General Fund Capital Items	<u>\$4,266,500</u>

CAPITAL

SPECIAL REVENUE FUNDS/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
E-911 Center	Replace (6) Laptops	Computer Equipment	\$8,000
E-911 Center	Replace (4) Desktops	Computer Equipment	6,000
Victim's Witness	Dodge Mini Van – Replace (1) Unit # 4098	Vehicles	42,000
Engineering – Roads & Bridges	Backhoe – Replace (1) Unit #2650	Machinery & Equipment	85,000
Engineering – Roads & Bridges	Salt Spreader – Replace (1) Unit #26801	Machinery & Equipment	18,000
Engineering – Roads & Bridges	Skid Steer – Replace (1) Unit #2658	Machinery & Equipment	52,000
Engineering – Roads & Bridges	Snow Plows – Replace (2) Units #26814 & #26815	Machinery & Equipment	17,000
Engineering – Roads & Bridges	Kubota M6800 Mowing Tractors – Replace (2) Units # 26593 & # 26594	Machinery and Equipment	60,000

CAPITAL

SPECIAL REVENUE FUNDS/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Engineering – Roads & Bridges	Bushhogs - Replace (3) Units # 26507, # 26508 & # 26513	Machinery and Equipment	\$15,000
Engineering – Roads & Bridges	John Deere Tractor with Tiger side arm flail mower - Replace (1) Unit #26204	Machinery and Equipment	120,000
Engineering – Roads & Bridges	Replace (3) Units #2656 Ford F-150 SWB, #2664 Ford F-250 4x4, & #2667 Ford F-150 LWB	Vehicles	87,000
Engineering – Traffic Engineering	Chevy Pickup Truck – Replace (1) Unit # 2536	Vehicles	29,000
Engineering	(5) Trucks – Replace Units # 2509, # 2513, # 2521, # 2530 & # 2537	Vehicles	<u>132,500</u>
		Subtotal Engineering	\$615,500
Dial A Ride	Replace (2) Dial A Ride Vans	Vehicles	\$100,000
Senior Services	Cargo Low/Mid Roof Van – Replace (1) Unit # 2185	Vehicles	22,600

CAPITAL

SPECIAL REVENUE FUNDS/CAPITAL PROJECTS FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Fire Department	Vetter Heavy Rescue Lift Bag Set	Machinery and Equipment	\$11,500
Fire Department	Pierce Class A Pumper	Vehicles	675,000
Fire Department	Replacement of (22) MDT's for Fire Apparatus and Docking Stations	Computer Equipment	<u>69,300</u>
		Subtotal Fire Department	\$755,800
		Total Special Revenue Fund Capital Items	<u>\$1,549,900</u>

CAPITAL CAPITAL FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Sheriff's Office	Vehicle Replacements	Vehicles	\$200,000
Sheriff's Office	Vehicle Replacement Insurance	Vehicles	<u>50,000</u>
		Total Capital Fund Capital Items	<u>\$250,000</u>

CAPITAL ENTERPRISE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
W & S Waste Water	Repairs at Dicks Creek	Repair & Maintenance – Infrastructure	\$55,000
W & S Waste Water	Repairs at Windermere Plant	Repair & Maintenance – Infrastructure	50,000
W & S General Operations	Repair flow meter at South Tank	Repair & Maintenance – Water System	10,000
W & S Engineering	Ford F-150 Extended Cab – Replace (1) Unit # 2410	Vehicles	22,850
W & S Meter Services	New handheld units (6) with accessories for retrieving data from new meters	Office Supplies	33,000
W & S Meter Services	Chevrolet Colorado Extended Cab Truck – Replace (1) Unit # 24222	Vehicles	24,000
W & S Water Treatment Facility	Water Plant Repairs	Repair & Maintenance – Infrastructure	175,000
W & S Water Treatment Facility	Backwash Blowers - Replace (2)	Repair & Maintenance – Infrastructure	50,000

CAPITAL ENTERPRISE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
W & S Maintenance	Bobcat E-50 Mini Excavator – Replace (1) Unit # 24181	Machinery and Equipment	\$62,400
W & S Maintenance	(1) Argo 8x8 750 HDi with Winch and Roll Bar	Machinery and Equipment	<u>29,400</u>
		Total Enterprise Funds Capital Items	<u>\$511,650</u>

CAPITAL

INTERNAL SERVICE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Fleet Maintenance	Backup Generator – Fleet Tire Shop	Machinery and Equipment	<u>\$50,000</u>
		Total Enterprise Funds Capital Items	<u>\$50,000</u>



NEW BUDGET ITEMS

2017 Proposed Budget

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
General Government	3% Merit/COLA Reserve for County Staff	Reserves for Compensation	\$1,300,000
General Government	Reserve for 3% Merit for Library	Reserves for Compensation	115,800
Accountability Court	(1) Case Manager, Mental Health Court	Salaries and Benefits for (6) months	32,568
State Court & Solicitor General	Salary Increase for (2) State Court Judges and (1) Solicitor (HB 279)	Salaries	16,872
Solicitor General	(1) Assistant Solicitor	Salaries and Benefits	59,106
Magistrate Court	(1) Magistrate PT	Salaries and Benefits and Operating Expenses	39,803
Probate Court	Reclass (4) Staff Members	Salaries	43,060
Juvenile Court	Reclass (1) Associate Juvenile Court Judge from PT to FT	Salaries and Benefits	57,449

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Code Enforcement	(1) Park Ranger	Salaries and Benefits, & Capital	\$75,687
Information Systems & Technology	Primary Storage and Data Domain Expansion	Capital	260,000
Geographic Information Service	(4) ArcGIS Server Additional Cores for GIS Server	Capital	40,000
Personnel Services	(1) Reclass Personnel Services Specialist to Personnel Services Specialist Senior	Salaries	2,760
Tax Commissioner – Auto	(1) Fiscal Technician	Salaries and Benefits	50,032
Tax Assessor	(1) Property Appraiser	Salaries and Benefits, Operating Expenses and Capital	60,011
Tax Assessor	(1) Reclass Administrative Specialist Senior to Administrative Assistant Senior	Salaries	6,899
Tax Assessor	(1) Reclass Supervisor, Administrative to Tax/Tag Manager	Salaries	2,760
Communications	(1) Communications Specialist	Salaries and Benefits, Operating Expenses and Capital	65,571

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Plan. & Com Dev. – Inspections	(1) Chief Building Inspector	Salaries and Benefits, Operating Expenses and Capital	\$97,890
Plan. & Com Dev. – Inspections	(3) Building Inspectors	Salaries and Benefits, Operating Expenses and Capital	251,493
Plan. & Com Dev. – Inspections	(1) Ford F-150 Pickup Truck	Capital	22,000
Plan. & Com Dev. – Administration	(1) HUD Project Specialist	Salaries and Benefits, Operating Expenses and Capital	80,869
Plan. & Com Dev. – Current Planning	(2) HON Work Stations	Capital	16,000
Plan. & Com Dev. – Current Planning	(1) Planner II	Salaries and Benefits, and Capital	66,811
Public Facilities	(1) Maintenance Worker	Salaries and Benefits, Operating Expenses and Capital	56,773
Public Facilities	(1) Tradesworkers	Salaries and Benefits, Operating Expenses and Capital	82,032

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Public Facilities	Small Tools for Grounds Crew	Operating Expenses	\$3,000
Parks and Recreation – Administration	Water/Sewerage for Lanierlnad	Operating Expenses	40,000
Parks and Recreation – Administration	(4) Athletic Attendants (Seasonal	Salaries and Benefits	24,544
Parks and Recreation – Lake Division	(1) Reclass Maintenance Worker II (Seasonal) to Maintenance Worker (PT)	Salaries and Benefits	20,943
Parks and Recreation – Lake Division	(1) Skid Steer with attachments	Capital	55,000
Parks and Recreation – Park Operations Division	(1) Maintenance Worker and (1) Crew Leader	Salaries and Benefits, Operating Expenses and Capital	172,225
Parks and Recreation – Park Operations Division	(1) Mobile pressure washing unit	Capital	7,000
Parks and Recreation – Natural Res Mgmt Division	(4) Reclass Maintenance Worker II (Seasonal) to Maintenance Worker (PT)	Salaries	83,772
Parks and Recreation – Natural Res Mgmt Division	(1) Coordinator, Natural Resource Management	Salaries and Benefits, and Capital	80,311

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Parks and Recreation – Natural Res Mgmt Division	Restroom Design and Construction for Phase V of the Big Creek Greenway	Capital	\$100,000
Parks and Recreation – Natural Res Mgmt Division	(1) John Deere Gator – for Big Creek Greenway	Capital	7,000
Parks and Recreation – Natural Res Mgmt Division	(1) Ford F-150 Truck – for Big Creek Greenway	Capital	22,000
		Total General Fund New Budget Items	<u>\$3,518,041</u>

NEW BUDGET ITEMS

SPECIAL REVENUE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Engineering - Roads & Bridges	(1) Equipment Operator III	Salaries & Benefits	\$52,792
Engineering - Roads & Bridges	(2) Roads & Bridges Maintenance Workers	Salaries & Benefits	97,306
Engineering - Storm Water Mgmt	(1) Soil Erosion Inspector	Salaries and Benefits, Operating Expenses and Capital	85,831
Engineering - Storm Water Mgmt	(1) Storm Water Technician	Salaries and Benefits, Operating Expenses and Capital	87,211
Engineering	(1) Construction Inspector	Salaries and Benefits, Operating Expenses and Capital	85,361
Engineering	(1) Plan Review Engineer	Salaries and Benefits, Operating Expenses and Capital	<u>86,811</u>
		Total Special Revenue Fund New Budget Items	<u>\$495,312</u>

NEW BUDGET ITEMS

CAPITAL FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Voter Registration	Voter Registration Equipment	Capital	\$80,000
		Total Capital Fund New Budget Items	<u>\$80,000</u>

NEW BUDGET ITEMS

ENTERPRISE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
W & S General Operations	Mission Scada Units	Operating Expenses and Capital	\$165,800
W & S Commercial Services	(1) Customer Service Representative	Salaries and Benefits, Operating Expenses, and Capital	51,453
W & S Engineering	(1) Reclass Administration Specialist to Fiscal Technician Senior	Salaries	2,760
W & S Engineering	(1) Reclass Right-of-Way Coordinator to Right-of-Way and Water Conservation Public Education Coordinator	Salaries	1,380
W & S Engineering	(1) Utility Locate Supervisor	Salaries and Benefits, Operating Expenses, and Capital	82,211
W & S Engineering	(2) Warehouse Clerks – Temp (PT)	Salaries and Benefits	14,526
W & S Engineering	(1) Ford Explorer	Capital	\$24,600

NEW BUDGET ITEMS

ENTERPRISE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
W & S Maintenance	(1) Crew Supervisor and (2) Water Equipment Operators	Salaries and Benefits, Operating Expenses, and Capital	\$231,040
W & S Maintenance	(1) Water Service Worker	Salaries and Benefits, Operating Expenses, and Capital	75,928
W & S Maintenance	(1) F-450 Crew Truck- Dump Body	Capital	60,200
		Total Enterprise Fund New Budget Items	<u>\$709,898</u>

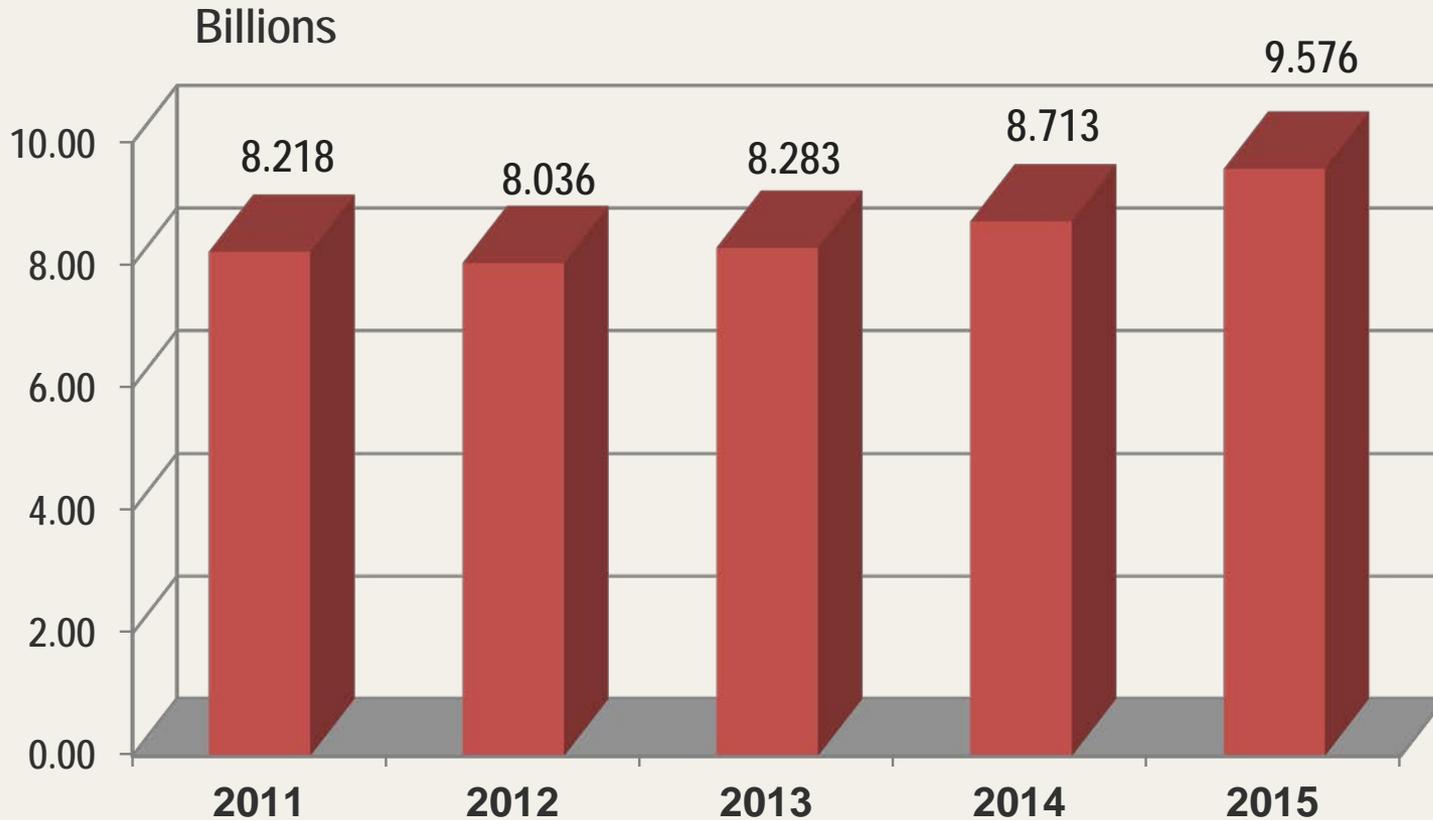


TAX DIGEST and MILLAGE RATE

2017 Proposed Budget

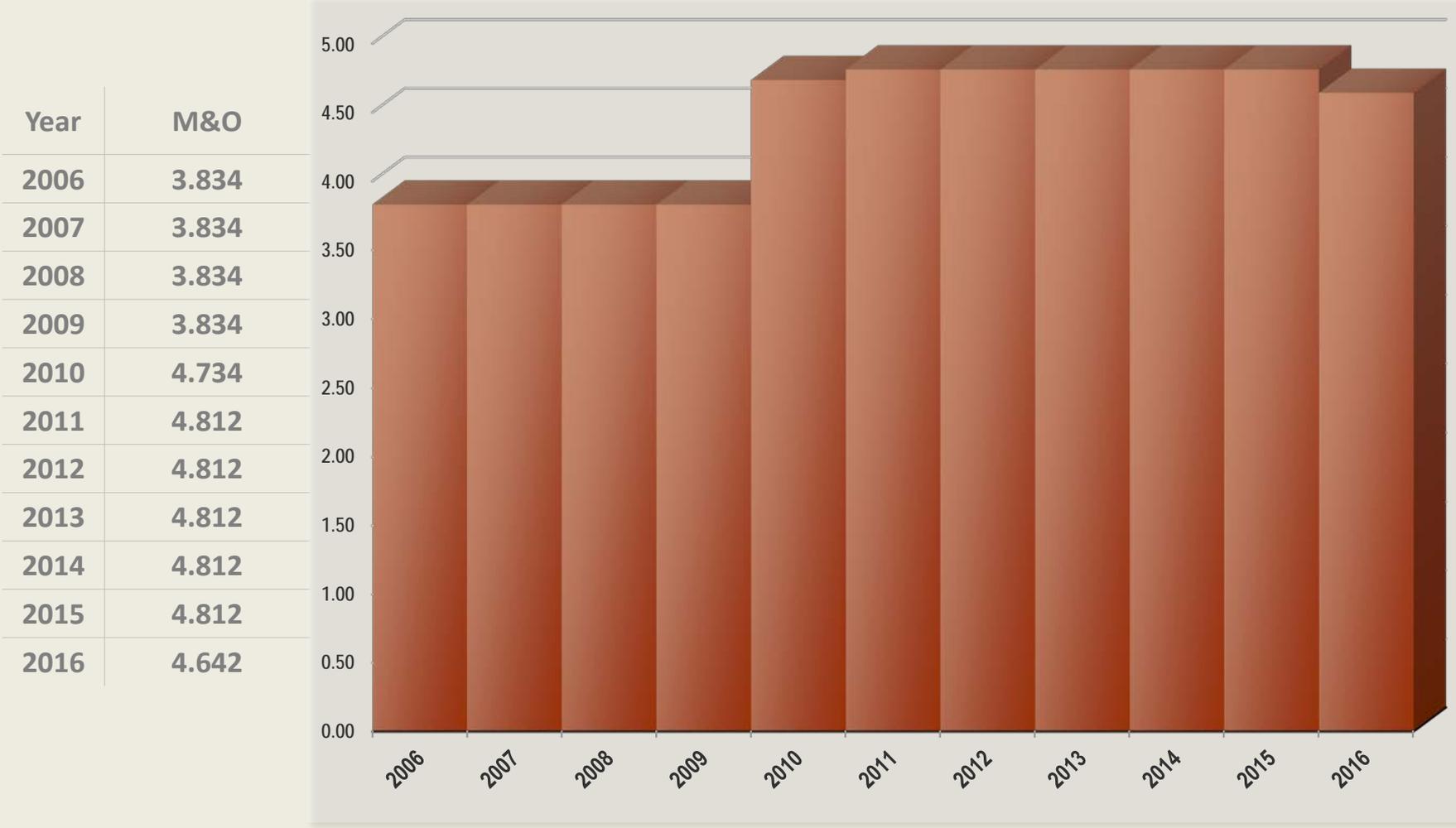
NET TAX DIGEST

Total taxable value of real & personal property of the county
Five Year History of Levy



MILLAGE RATE

History for Forsyth County (Maintenance & Operations)



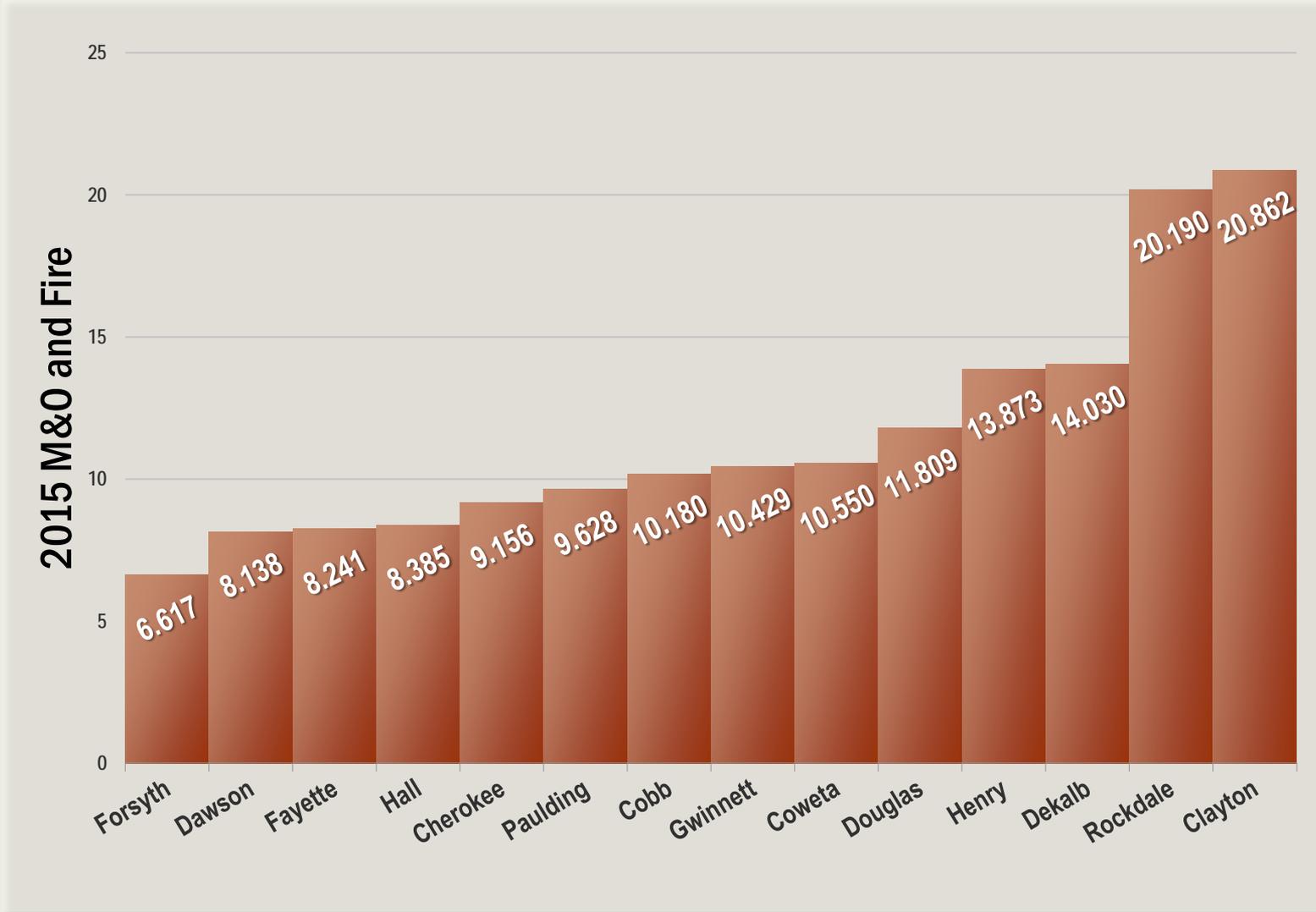
MILLAGE RATE

	For 2016 Budget	For 2017 Budget*
Net Maintenance & Operations (M&O) Millage	4.642 Mills	4.642 Mills
Fire District	1.975	1.975
GO Bonds	<u>1.419</u>	<u>1.419</u>
Total County	<u>8.036 Mills</u>	<u>8.036 Mills</u>
School M&O	17.300 Mills	-- Mills
School Bonds	<u>2.418</u>	--
Total School	<u>19.718 Mills</u>	<u>-- Mills</u>
Total State	<u>0.050</u>	<u>0.000</u>
Total Millage Rate	<u>27.804 Mills</u>	<u>-- Mills</u>

* Preliminary Budget

REGIONAL MILLAGE RATES - 2015

(M&O and Fire)



NEXT STEPS AND SCHEDULE

<p>June 2016</p>	<p>June 16</p> <ul style="list-style-type: none"> ▪ Finance Committee Meeting <p>June 28</p> <ul style="list-style-type: none"> ▪ Second Presentation of the FY 2017 Preliminary Budget
<p>July 2016</p>	<p>July 7</p> <ul style="list-style-type: none"> ▪ First and second public hearings on millage rate at 11 a.m. and 5 p.m. <p>July 21</p> <ul style="list-style-type: none"> ▪ Third public hearing on millage rate at 6 p.m. and adoption of the millage rate at 7:00 p.m.
<p>October 2016</p>	<p>October 25</p> <ul style="list-style-type: none"> ▪ Presentation of the FY 2017 Proposed Budget
<p>November 2016</p>	<p>November 3</p> <ul style="list-style-type: none"> ▪ Public Hearing of the FY 2017 Proposed Budget and Adoption of the FY 2017 Budget

Questions

