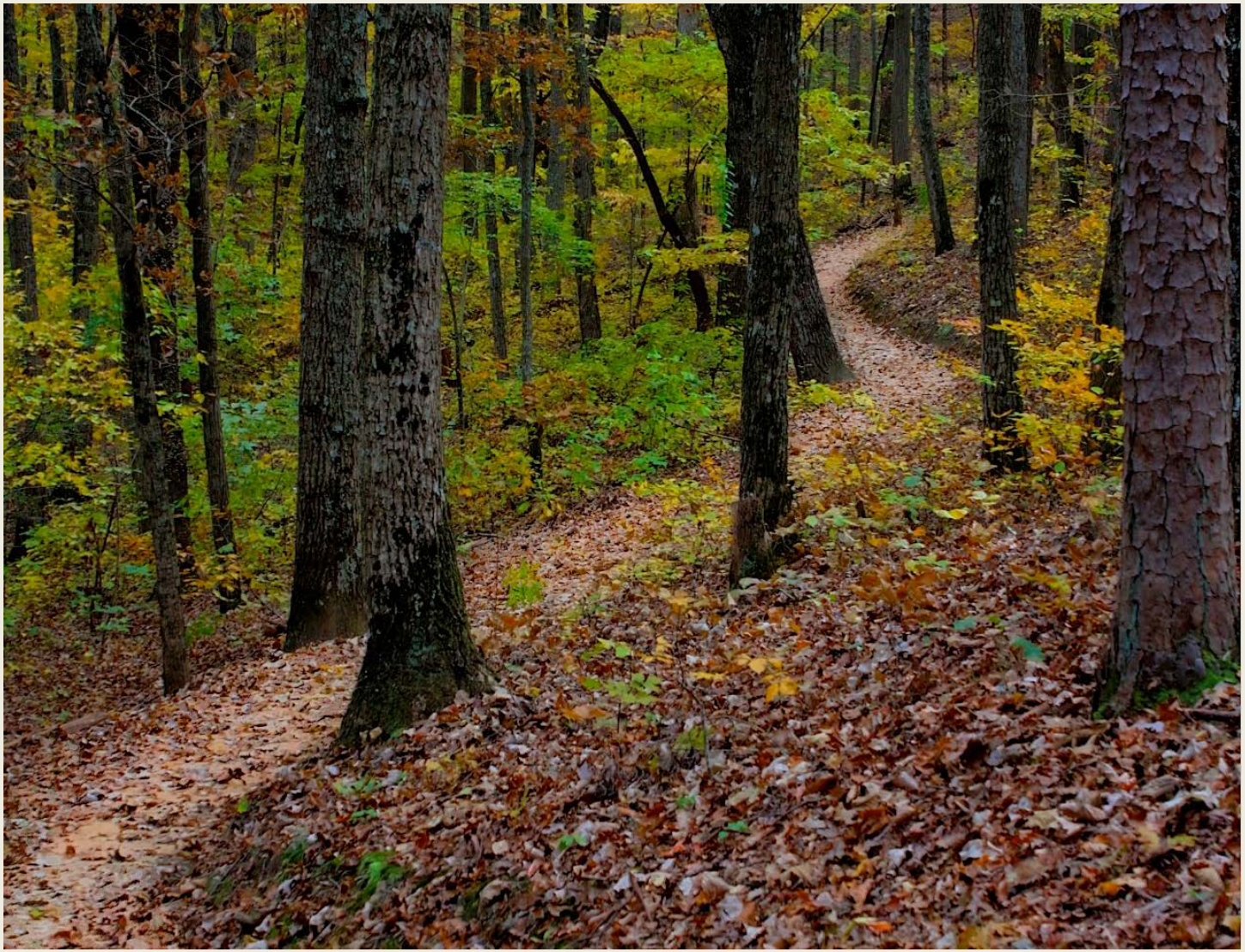


PROPOSED BUDGET PRESENTATION

Thursday,
November 3rd, 2016
Forsyth County, Georgia

2017

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
    - Recycling and Solid Waste
- 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 Item 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
- November 17, 2016 – 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 Proposed 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 Proposed 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 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Administration	$147,750	$168,600	14.11%	$1,157,000	24.95%
Board Of Commissioners	534,900	545,100	1.91%	833,500	1.88%
Communications	194,700	416,600	113.97%	791,900	56.81%
Finance	129,000	127,500	(1.16%)	1,292,500	9.02%
General Administration	474,000	474,000	0.00%	698,800	1.42%
Geographic Information Services	163,800	169,800	3.66%	1,212,400	8.00%
Information Systems & Technology	1,936,000	2,008,800	3.76%	4,294,700	9.94%
Transfers Out and Reserves	230,000	280,000	21.74%	8,539,100	9.57%
Payroll	83,600	92,300	10.41%	243,300	4.96%
Personnel Services	213,700	208,300	(2.53%)	816,200	7.21%
Procurement	29,800	31,000	4.03%	653,000	3.70%
Public Facilities	4,031,500	4,110,400	1.96%	5,684,100	6.40%
Tax Assessor	358,000	421,300	17.68%	2,873,000	12.63%
Tax Commissioner	711,100	753,500	5.96%	3,816,100	13.19%
Training	11,200	19,300	72.32%	112,500	10.40%
Voter Registration	216,500	90,300	(58.29%)	1,186,900	(43.33%)
Total General Government	**$9,465,550**	**$9,916,800**	**4.77%**	**$34,205,000**	**6.79%**

GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Accountability Court	$0	$0	0.00%	$334,400	14.99%
Board of Equalization	20,100	15,500	(22.89%)	40,800	(16.90%)
Clerk Of Courts	408,500	405,400	(0.76%)	2,712,000	4.95%
Court Administration	129,500	156,100	20.54%	608,900	2.96%
District Attorney	52,400	53,500	2.10%	864,700	3.92%
Indigent Defense	1,026,900	1,053,900	2.63%	1,415,600	2.77%
Juvenile Court	413,000	675,900	63.66%	1,894,700	28.05%
Magistrate Court	95,100	94,900	(0.21%)	1,057,100	8.31%
Pre-Trial Services	12,100	13,700	13.22%	231,900	3.39%
Probate Court	109,100	154,900	41.98%	1,172,800	23.77%
State Court	109,700	121,700	10.94%	963,900	10.78%
State Court Solicitor	76,600	60,100	(21.54%)	1,599,900	1.89%
Superior Court	215,200	213,600	(0.74%)	580,400	12.11%
Total Judicial System	**$2,668,200**	**$3,019,200**	**13.15%**	**$13,477,100**	**9.48%**

GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed 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	36,400	(19.82%)	158,900	(1.43%)
E-911 Center/Public Safety Radio System	82,600	269,800	226.63%	396,800	149.72%
Sheriff's Office	5,674,000	5,873,200	3.51%	39,513,600	3.04%
Total Public Safety	**$7,069,800**	**$7,485,300**	**5.88%**	**$41,375,200**	**3.60%**
Animal Shelter	$252,900	$212,900	(15.82%)	$870,900	5.83%
Community Service	5,100	1,600	(68.63%)	10,700	(33.95%)
Public Transportation	0	0	0.00%	484,200	(3.81%)
Other Agency Funding	64,400	57,100	(11.34%)	822,900	14.90%
Senior Services	123,600	114,500	(7.36%)	1,812,900	(0.93%)
Total Health and Welfare	**$446,000**	**$386,100**	**(13.43%)**	**$4,001,600**	**2.91%**

GENERAL FUND

Expenditures

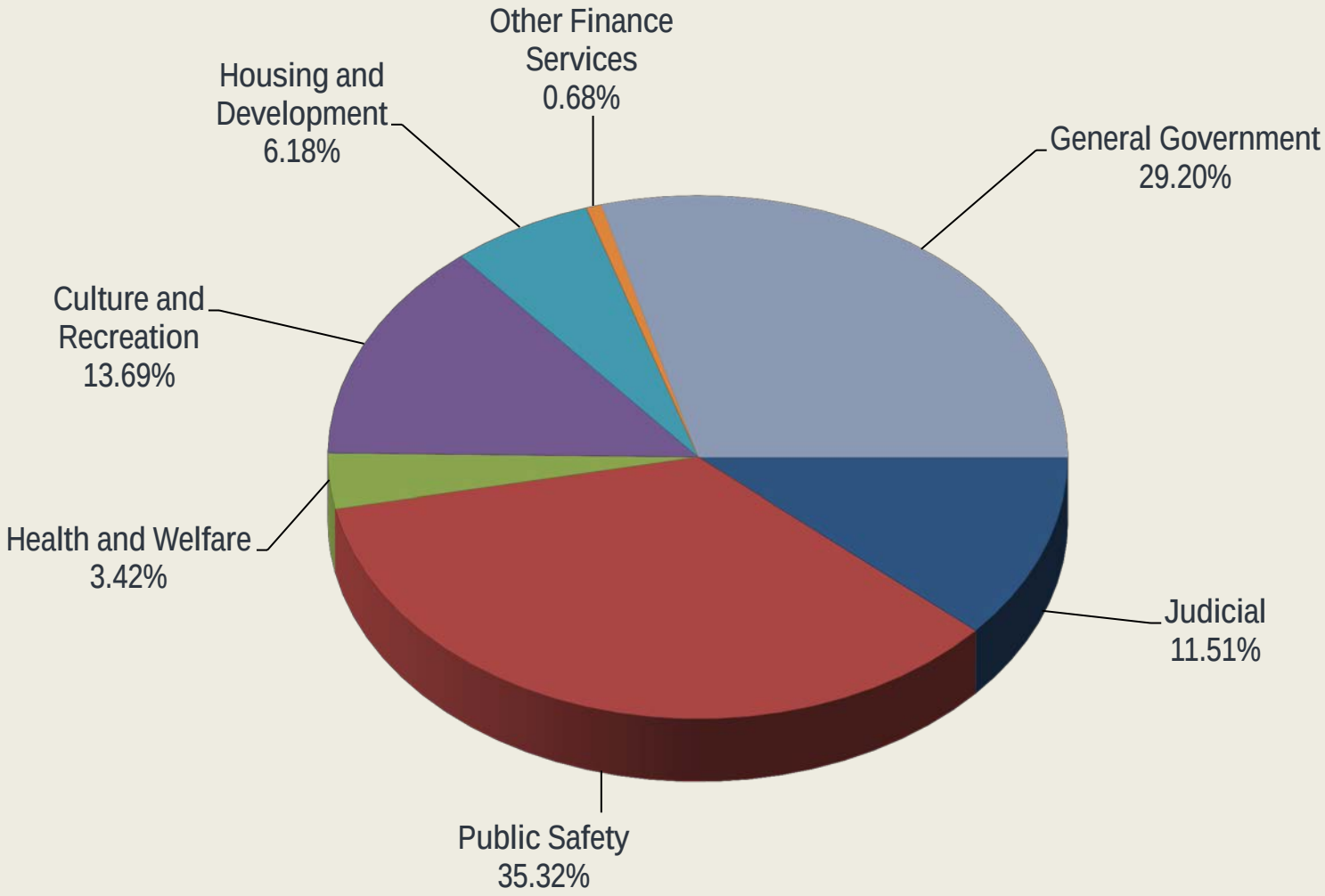
Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Extension Service	$127,200	$131,000	2.99%	$163,800	0.61%
Library	7,700	5,600	(27.27%)	5,424,100	5.61%
Parks and Recreation	2,990,900	3,149,900	5.32%	9,943,000	18.72%
District Beautification Funds	0	0	0.00%	500,000	---%
Total Culture and Recreation	**$3,125,800**	**$3,286,500**	**5.14%**	**$16,030,900**	**17.24%**
Code Enforcement	$86,600	$71,500	(17.44%)	$850,200	14.52%
Natural Resources Conserv Srvcs	5,700	5,700	0.00%	105,400	(1.31%)
Economic Development	40,000	40,000	0.00%	145,000	7.41%
Planning & Community Development	487,300	975,800	100.25%	6,136,800	27.13%
Total Housing & Development	**$619,600**	**$1,093,000**	**76.40%**	**$7,237,400**	**24.54%**

GENERAL FUND

Expenditures

Department/Office	2016 Operating Expenditures Only	2017 Operating Expenditures Only	% Incr/(Decr) from 2015 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Reserve for Contingency	0	0	0%	$1,626,995	29.65%
Surplus Property Sales	$15,900	$17,000	6.92%	18,600	2.76%
Total Other Financing	**$15,900**	**$17,000**	**6.92%**	**$1,645,595**	**32.41%**
TOTAL GENERAL FUND EXPENDITURES	**$23,410,850**	**$25,203,900**	**7.66%**	**$117,972,795**	**8.31%**

GENERAL FUND
Expenditures



GENERAL FUND

Expenditures

2016

$ 108.92 million

2017

$ 117.97 million

GENERAL FUND

Revenue

Projected

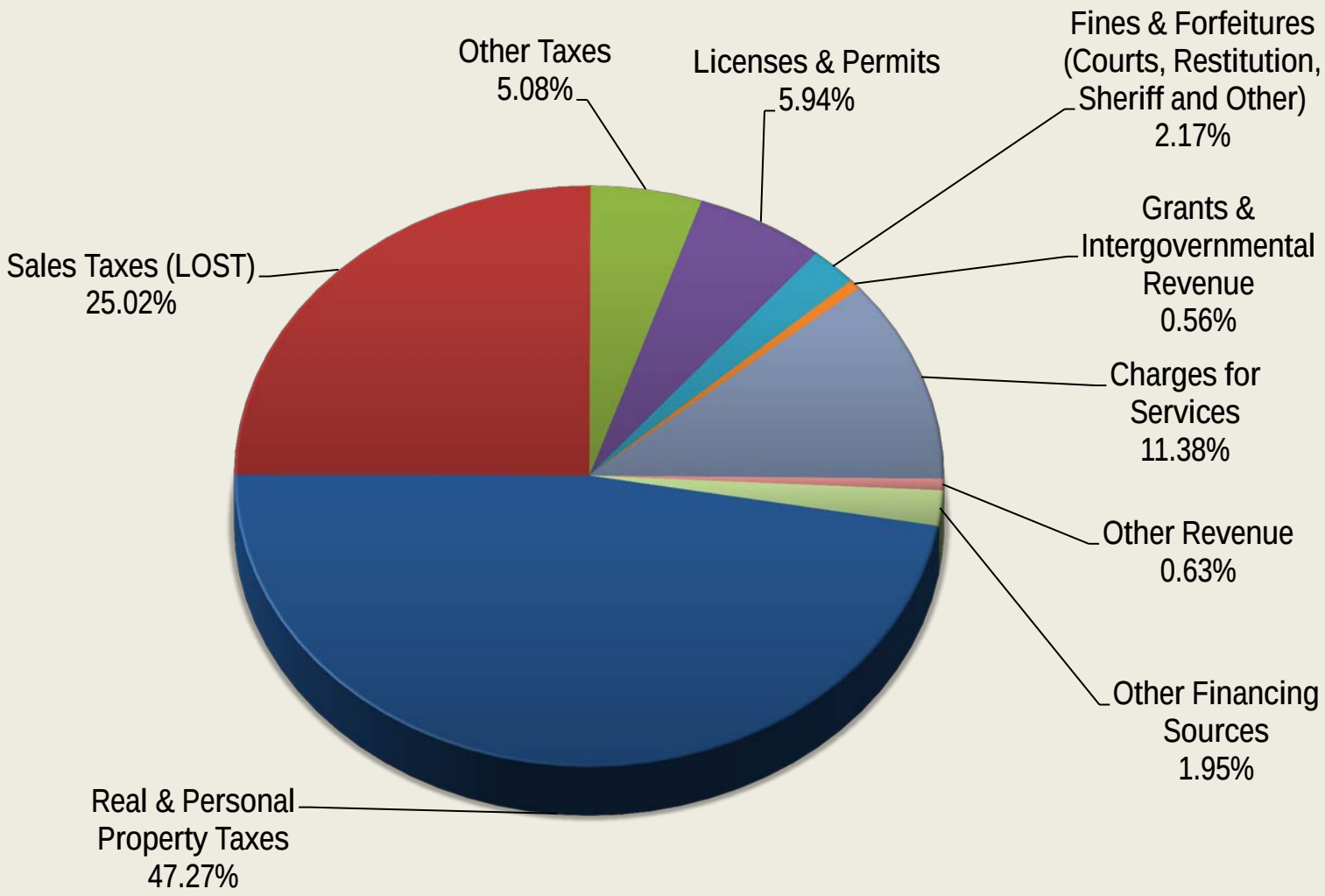
	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Taxes*	**$90,604,295**	**6.00%**
Real and Personal Property Taxes	55,355,095	6.63%
Sales Taxes (LOST)	29,300,000	3.51%
Other Taxes	5,949,200	13.16%
Licenses and Permits	**6,955,400**	**14.97%**
Grants and Intergovernmental Revenues	**653,500**	**55.41%**
Charges for Services	**13,319,400**	**6.83%**
Fines and Forfeitures	**2,544,400**	**10.76%**
Other Revenue	**743,400**	**10.49%**
Other Financing Sources	**1,030,000**	**10.75%**
Transfers In	**750,000**	**50.00%**
Use of Fund Balance	**1,372,400**	**1,147.64%**
TOTAL GENERAL FUND REVENUES	**$117,972,795**	**8.31%**

* Property Tax revenue is based on a 97% collection rate

GENERAL FUND

Revenue

Projected



GENERAL FUND

Revenue

2016

$ 108.92 million

2017

Projected

$ 117.97 million

GENERAL FUND
BUDGET SUMMARY

General Fund Revenues (Projected)	**$117,972,795**
General Fund Expenditures	**117,972,795**
Balanced Budget	**$ 0**

OTHER FUNDS

2017 Proposed Budget

SPECIAL REVENUE FUNDS

REVENUES Projected	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Total Revenues	**$6,848,700**	**7.48%**

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Law Library	$75,400	0.00%	$101,400	(3.43%)
DA Seizure	3,600	260.00%	3,600	260.00%
Sheriff - Drug Seizure	551,000	---%	551,000	---%
Drug Abuse Treatment & Education	511,600	(7.87%)	680,000	(17.32%)
E-911 Center	752,900	2.46%	4,365,000	10.31%
Jail Fund	230,000	---%	230,000	---%
Victim's Witness Assistance	28,200	(4.08%)	421,900	11.79%
Juvenile Court Supervision	28,000	37.25%	28,000	(64.10%)
Hotel/Motel Tax	0	0.00%	464,800	(3.17%)
Total Expenditures	**$2,180,700**	**10.85%**	**$6,845,700**	**7.43%**

LOCAL INSURANCE PREMIUM TAX FUND

REVENUES

Projected

	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Insurance Premium Tax	$8,900,000	8.54%
Other Revenues	1,500	(85.44%)
Use of Fund Balance	928,700	37.65%
Total Revenues	**$9,830,200**	**10.64%**

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Roads & Bridges	$1,919,500	(2.05%)	$5,562,600	7.47%
Traffic Engineering	292,500	3.14%	550,400	9.66%
Stormwater	414,300	17.63%	1,536,800	27.31%
General Engineering	298,900	(5.86%)	2,176,700	9.01%
Reserve for Comp Adjustment	0	0.00%	3,700	---%
Total Expenditures	**$2,925,200**	**0.42%**	**$9,830,200**	**10.64%**

GRANT FUND

REVENUES

Projected

	2017 Proposed Budget Total
Grant Revenues	$1,540,400
Transfers from Other Funds (County Match)	986,600
Total Revenues	**$2,527,000**

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total
Juvenile Court – CJCC			$ 65,600
Mental Health Court			85,000
DUI Court – CJCC			73,700
Drug Court – CJCC			283,400
Victim's Witness – VOCA			113,200
EMA – PPA			105,400
Sheriff's Office – VOCA			71,000
Sheriff's Office – GSCAA			12,000
Engineering – Storm Water			217,900
Public Transportation – DIAL A RIDE			692,600
Senior Center			807,200
Total Expenditures			**$2,527,000**

FIRE FUND

REVENUES

Projected

	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Taxes	$21,137,869	7.50%
Charges for Services *(includes commissions due to general fund)*	(536,400)	(19.55%)
Other Revenues	263,700	48.15%
Total Revenues	**$20,865,169**	**0.77%**

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Fire - Administration	$1,969,700	2.15%	$6,933,469	(11.67%)
Fire - Fighting	0	0.00%	12,841,000	10.37%
Fire - Fleet Maintenance	575,300	(13.88%)	799,800	(16.81%)
Fire - Emergency Management Agency	124,100	1.97%	253,900	(2.50%)
Reserve for Comp Adjustment	0	0.00%	37,000	---%
Total Expenditures	**$2,669,100**	**(1.80%)**	**$20,865,169**	**0.77%**

FIRE FUND
BUDGET SUMMARY

Fire Fund Revenues	**$ 20,865,169**
Fire Fund Expenditures	**20,865,169**
Balanced Budget	**$ 0**

WATER AND SEWER

REVENUES

Projected	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Total Revenues	**$80,911,500**	**23.03%**

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
W & S-Waste Water Treatment	$4,403,400	(11.80%)	$4,799,400	(11.05%)
W & S-Sewer Services	4,728,000	45.80%	4,728,000	45.80%
W & S-General Operations	2,760,400	7.15%	17,147,200	(0.41%)
W & S-Commercial Service	594,400	18.15%	1,631,100	14.54%
W & S-Engineering	1,622,000	90.22%	3,933,600	37.67%
W & S-Meter Services	91,100	48.37%	565,500	11.19%
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	671,500	20.41%	4,569,400	6.21%
SUBTOTAL	**$21,621,600**	**11.23%**	**$44,125,000**	**6.07%**
Depreciation			$13,000,000	(21.21%)
Addition to Net Position			18,359,100	1,298%
Payments-Other Debt			180,000	(2.70%)
Reserve for Comp Adjustment			7,400	---%
Bond Principal			5,240,000	(15.02%)
GRAND TOTAL	**$21,621,600**	**11.23%**	**$80,911,500**	**23.03%**

RECYCLING AND SOLID WASTE

REVENUES

Projected

	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Total Revenues	**$2,148,000**	**9.20%**

EXPENDITURES

Department/Office	2017 Operating Expenditures Only	% Incr/(Decr) from 2016 Operating Expenditures Only	2017 Proposed Budget Total	% Incr/(Decr) from 2016 Budget Total
Solid Waste	**$307,500**	**48.55%**	**$956,600**	**15.76%**
Addition to Net Position	0	0.00%	441,400	(31.10%)
Transfer to General Fund	0	0.00%	750,000	50.00%
Total Expenditures	**$307,500**	**48.55%**	**$2,148,000**	**9.20%**

BONDS

REVENUES

Projected

	2017 Proposed Budget Total
Taxes	$15,837,532
Charges for Services	(300,000)
Other Revenues	25,000
Use of Bond Fund Balance	0
Total Revenues	**$15,562,532**

EXPENDITURES

	2017 Proposed Budget Total
Total Expenditure Budget*	**$15,562,532**

*Debt Service for 2012, 2013 & 2015 Bonds

CAPITAL ITEMS

2017 Proposed Budget

CAPITAL

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Juvenile Court	Ford T-250/350 cargo high roof extended length 2016 van	Vehicles	$27,700
IS&T	Ford Transit Mini Work Van – Replace (1) Unit # 6024 Ford Taurus	Vehicles	27,000
IS&T	Desktop Replacement Initiative	Computer Equipment	174,200
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
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

CAPITAL

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Public Facilities	Re-Seal/Re-Stripe JJC Parking Lot, Concrete and Roofing Repairs	Buildings	$100,000
Public Facilities	Re-tile Restrooms at Central Park	Renovations	21,300
Public Facilities	Replace Roof on (2) Buildings at Sharon Springs Park	Buildings	25,000
Public Facilities	Apply Sealant to Cement Blocks for Roads & Bridges Water Maint Facility	Buildings	20,000
Public Facilities	Repair Meal 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
Public Facilities	Barker House Maintenance	Buildings	12,500

CAPITAL

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Public Facilities	Replace Breakroom Area Flooring For Tax Commissioner's Office	Buildings	$3,000
Public Facilities	61" Freedom Z Pro Lawn Mower - Replace (1) Unit # 432.	Machinery & Equipment	7,500
Plan. & Com Dev. – Inspections	(1) Ford F-150 Pickup Truck	Capital	22,000
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
Parks & Recreation	Sewer Capacity for Windermere, Joint Venture and Coal Mountain Park	Water & Sewage	28,600
Parks & Recreation	Upgrade Speed of Internet At Shady Grove Campground for Software Reliability	Communication Equipment	5,000
Parks & Recreation	Resurface Tennis & Basketball Courts at Sharon Springs Park	Site Improvement	49,000

CAPITAL

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Parks & Recreation	Resurface Basketball Court at Sawnee Mountain Park	Site Improvement	$14,000
Parks & Recreation	Installation of shade structures - Adult Complex at Central Park ballfields (8)	Site Improvement	32,000
Parks & Recreation	Replace (9) Scoreboards at Central Park	Site Improvement	38,000
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

CAPITAL

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
Parks & Recreation	Signage and Entry Monuments for Big Creek Greenway	Site Improvements	$14,000
Parks & Recreation	Parking Lot Security Lights	Site Improvements	42,000
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	76,000
		Total General Fund Capital Items	**$1,233,700**

CAPITAL

SPECIAL REVENUE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
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	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	(3) Trucks – Replace Units # 2513, # 2530 & # 2537	Vehicles	79,500
		Subtotal Engineering	**$417,500**

CAPITAL

SPECIAL REVENUE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL CAPITAL ITEMS
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
Fire Department	Vetter Heavy Rescue Lift Bag Set	Machinery and Equipment	11,500
Fire Department	Replacement of (22) MDT's for Fire Apparatus and Docking Stations	Computer Equipment	69,300
E-911 Center	Replace (6) Laptops	Computer Equipment	$8,000
E-911 Center	Replace (4) Desktops	Computer Equipment	6,000
		Total Special Revenue Fund Capital Items	**$634,900**

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	50,000
E-911/Radio	Subscriber Radio Replacement Phase 1	Cap Outlay – Radio System Upgrade	3,000,000
		Total Capital Fund Capital Items	**$3,250,000**

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	29,400
		Total Enterprise Funds Capital Items	**$511,650**

NEW BUDGET ITEMS

2017 Proposed Budget

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
General Government	5% Merit Funding Reserve and 2.5% Salary Range Increase	Reserves for Compensation	$2,263,000
Administration	Deputy County Manager	Salary and Benefits	160,000
Voter Registration	Reserve for Elections	Other	550,000
General Government	Reserve for 3% Merit for Library	Reserves for Compensation	115,800
Court Administration	Business Process Analyst	Salaries and Benefits	68,890
Accountability Court	(1) Case Manager, Mental Health Court	Salaries and Benefits for (6) months	32,568
Magistrate Court	(1) Magistrate PT	Salaries and Benefits and Operating Expenses	39,803
Probate Court	Reclass (4) Staff Members	Salaries	43,060
Social Services	Increase in available funding for agencies	Payments to other agencies	130,000

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. – Current Planning	(1) Planner II	Salaries and Benefits, and Capital	66,811
Public Facilities	(1) Tradesworkers	Salaries and Benefits, Operating Expenses and Capital	82,032
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 – Park Operations Division	THOR lightning predictors for parks	Capital	79,600
Parks and Recreation – Administration	(4) Athletic Attendants (Seasonal	Salaries and Benefits	24,544

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
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
Parks and Recreation – Natural Res Mgmt Division	(1) Ford Tractor with Attachments – for Passive Park Operations	Capital	32,000
Parks and Recreation – Natural Res Mgmt Division	(1) John Deere Gator – for Big Creek Greenway	Capital	7,000

NEW BUDGET ITEMS

GENERAL FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Parks and Recreation – Natural Res Mgmt Division	(1) Ford F-150 Truck – for Big Creek Greenway	Capital	$22,000
General Government	Administration Building Improvements and Renovations	Capital	100,000
		Total General Fund New Budget Items	**$5,192,462**

NEW BUDGET ITEMS

INSURANCE PREMIUM TAX FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Engineering - Roads & Bridges	(1) Equipment Operator III	Salaries & Benefits	$52,792
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 – Storm Water Mgmt	319h Grant Match for Four Mile Creek Stream Restoration	Transfer Out to Grant Fund	97,400
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	86,811
		Total Special Revenue Fund New Budget Items	**$495,406**

NEW BUDGET ITEMS

FIRE FUND

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
Fire	(1) Fire Logistics Coordinator and equipment	Salaries and Benefits, Operating Expenses and Capital	$149,772
Fire	Salary Range Schedule Reflecting a 2.5% increase	Salaries and Benefits	37,000
		Total Special Revenue Fire Fund New Budget Items	**$186,772**

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	**$80,000**

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 General Operations	Salary Range Schedule reflecting a 2.5% increase	Salaries	7,400
W & S Engineering	(1) Reclass Administration Specialist to Fiscal Technician Senior	Salaries	2,760
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	29,053
W & S Engineering	(1) Ford Explorer	Capital	24,600
W & S Maintenance	(1) Crew Supervisor and (2) Water Equipment Operators	Salaries and Benefits, Operating Expenses, and Capital	231,040

NEW BUDGET ITEMS

ENTERPRISE FUNDS

DEPARTMENT	OPTION/ PURPOSE	TYPE	TOTAL NEW BUDGET ITEMS
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	**$678,992**

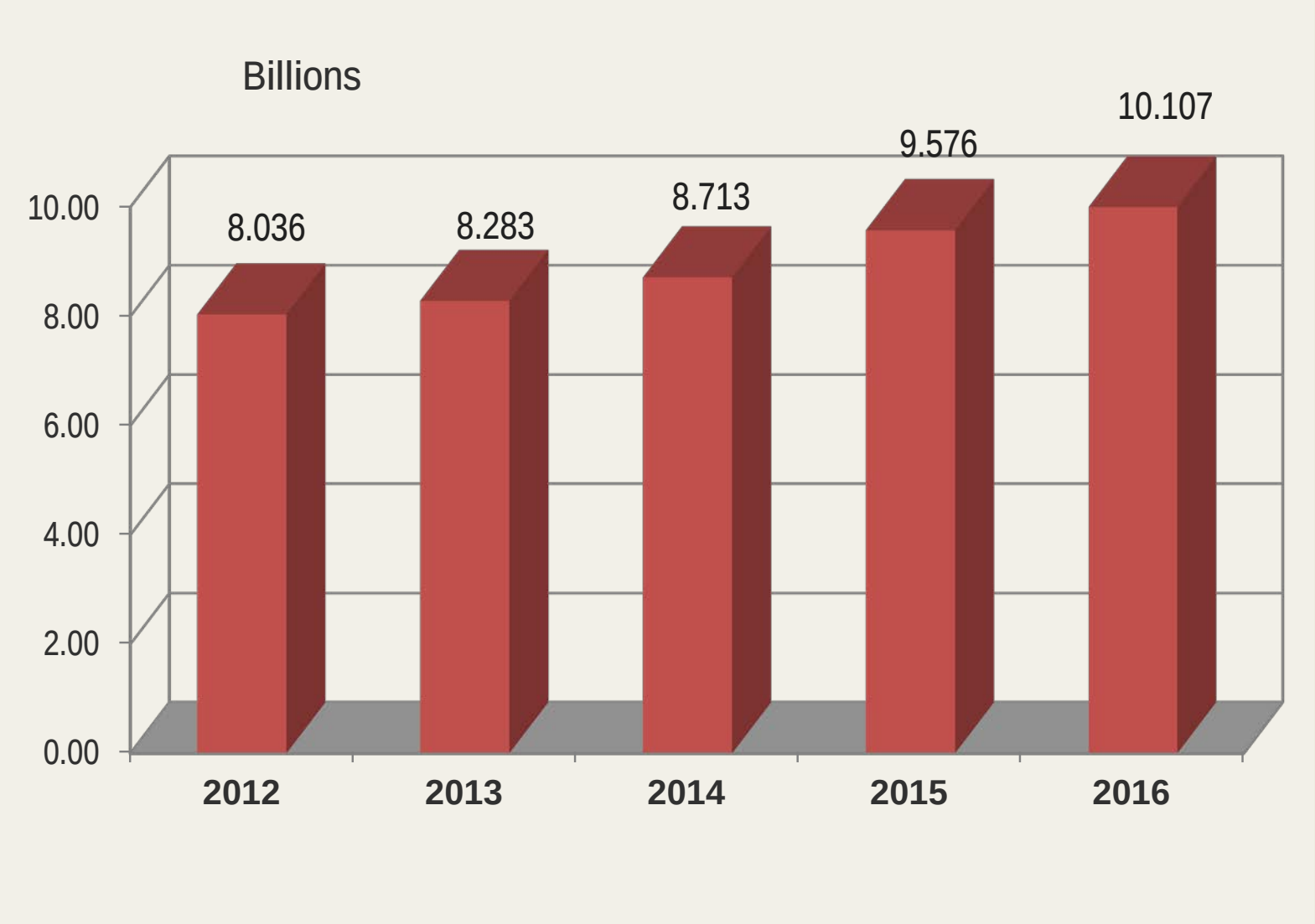
TAX DIGEST and MILLAGE RATE

2017 Proposed Budget

NET TAX DIGEST

Total taxable value of real & personal property of the county

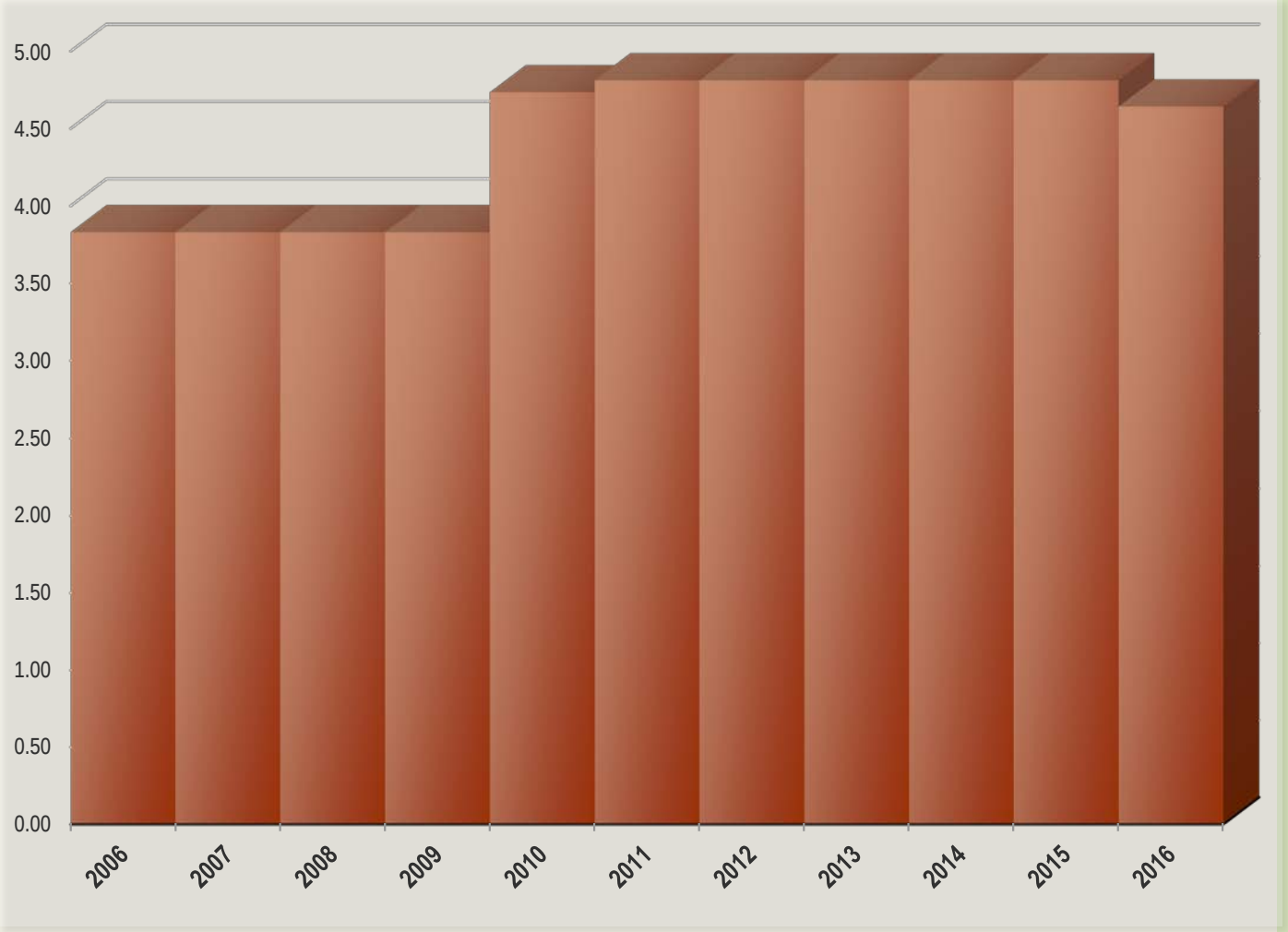
Five Year History of Levy



MILLAGE RATE

History for Forsyth County (Maintenance & Operations)

Year	M&O
2016	4.642
2015	4.812
2014	4.812
2013	4.812
2012	4.812
2011	4.812
2010	4.734
2009	3.834
2008	3.834
2007	3.834
2006	3.834

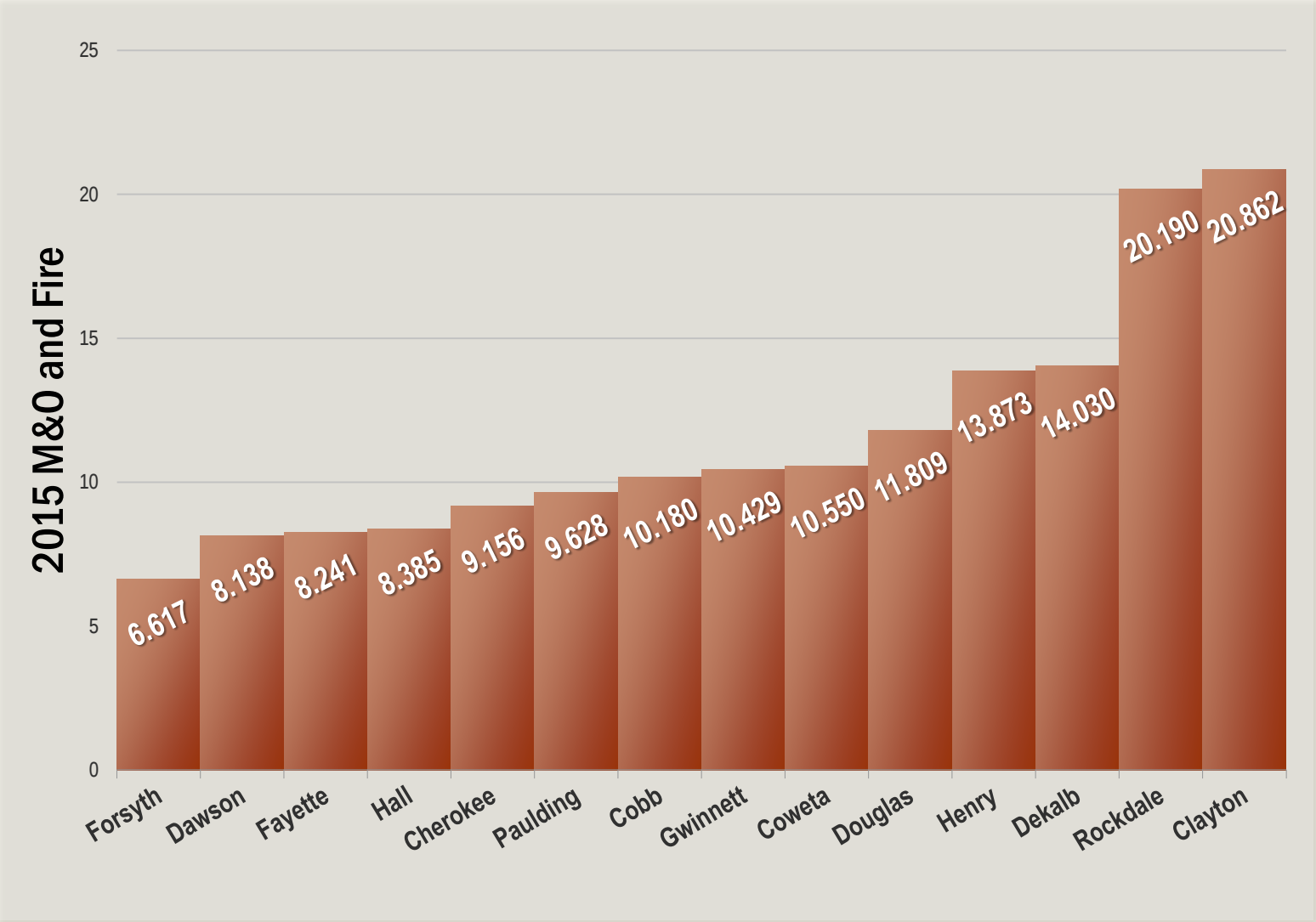


MILLAGE RATE

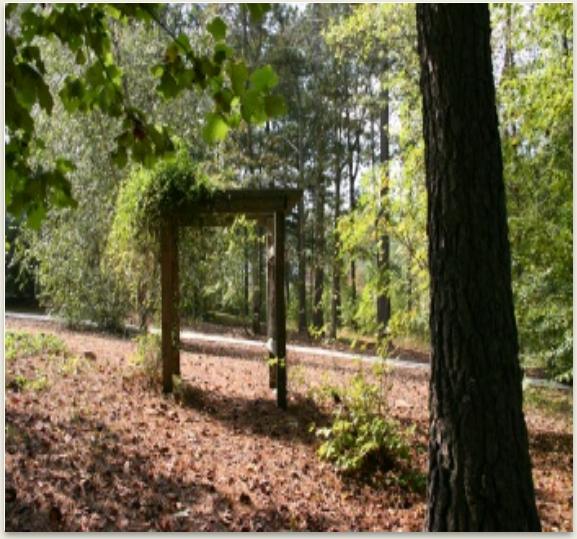
	For 2016 Budget	For 2017 Budget
Net Maintenance & Operations (M&O) Millage	4.642 Mills	4.642 Mills
Fire District	1.975	1.975
GO Bonds	1.419	1.419
Total County	**8.036 Mills**	**8.036 Mills**
School M&O	17.300 Mills	17.300 Mills
School Bonds	2.418	2.418
Total School	**19.718 Mills**	**19.718 Mills**
Total State	**0.050**	**0.000**
Total Millage Rate	**27.804 Mills**	**27.754 Mills**

REGIONAL MILLAGE RATES - 2015

(M&O and Fire)



NEXT STEPS AND SCHEDULE

November 2016	**November 17** ▪ Adoption of the FY 2017 Budget

Questions