

Forsyth County, Georgia Government  
Annual Operating & Capital Budget

2022

*Your Community. Your Future*







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Forsyth County  
Georgia**

For the Fiscal Year Beginning

**January 1, 2020**

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, 2020. 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, 2022



# FORSYTH COUNTY, GEORGIA GOVERNMENT



## **Annual Budget Fiscal Year 2022**

### **Board of Commissioners**

Molly Cooper, Vice Chair, District 1 Commissioner  
Alfred John, Chair, District 2 Commissioner  
Todd Levent, Secretary, District 3 Commissioner  
Cindy Jones Mills, Member, District 4 Commissioner  
Laura Semanson, Member, District 5 Commissioner

### **Administration**

Kevin Tanner, County Manager  
David McKee, Asst. County Manager  
Brandon Kenney, Asst. County Manager

### **Finance Budget Team**

Marc Turk, Chief Financial Officer  
Rebecca Whitmire, Finance Director  
Sandra Stevenson, Budget & Grants Manager  
Steven Mayfield, Financial Analyst

**THE 2022 BUDGET AWARD BOOK WAS JOINTLY PREPARED BY THE FORSYTH  
COUNTY FINANCE AND COMMUNICATIONS DEPARTMENTS.**

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# County Manager's Budget Message



**Kevin Tanner, County Manager**

Dear Citizens of Forsyth County:

I am pleased to present to you the Forsyth County Adopted Budget for Fiscal Year 2022, reflecting all funds adopted by the Board of Commissioners. This comprehensive document, resulting from the combined efforts of citizens, elected officials, constitutional officers and County staff, will advance Forsyth County's mission of serving the community and providing effective, professional public service. It was developed using national standards intended to communicate information in a manner that is understandable to a wide variety of potential users and to convey the policy direction of the Board of Commissioners.

The total annual budget for Fiscal Year 2022, which runs January 1, 2022, through December 31, 2022, is \$487.6 million. It is reflective of Forsyth County's commitment to fiscal responsibility and strong financial standing. Notably, Forsyth County is part of a select group of issuers with AAA/AAA/Aaa bond ratings from S&P, Moody's and Fitch that has allowed the County to issue debt at the lowest interest rates.

As a sign of Forsyth County's financial strength, the Board of Commissioners voted to maintain the same maintenance and operations millage, fire millage and debt millage rates. Furthermore, Forsyth County property owners continue to benefit from the lowest tax rate among the largest counties in Georgia due, in part, to a healthy tax digest (tax base). The Commissioners also funded the capital budget for needed capital equipment replacements in accordance with the County's financial policy. Additionally, new infrastructure requires ongoing operating dollars for maintenance and operations that largely fall into the General Fund, the Fire Department Fund or the Water & Sewer Department Fund.

Funding for the General Fund and Fire Department Fund are heavily dependent on property tax revenue. While many communities faced challenges in 2021, Forsyth County continued to experience growth, with the population surpassing 250,000. In 2021, the County experienced a 4.54 percent increase in the tax base comprised of 2.52 percent in growth and 2.02 percent from assessment adjustments. The Water & Sewer Fund is aided by a rate that began in 2018 and is indexed annually to better sustain operations.

With this growth has come an increased demand for County services. Despite the challenges of COVID-19, Forsyth County continued to safely provide a high level of service, including in-person customer support and constituent meetings.

Forsyth County made significant progress on numerous fronts in 2021. We announced plans to increase water reliability and resiliency with a new Lake Lanier Water Intake, continued construction of the Ronald Reagan Boulevard Extension Project, enhanced the popular Big Creek Greenway and completed numerous other interchange safety, sidewalk and road projects. We also redesigned the County website to improve the user experience.

As we look to the future, we will continue to focus on our customers – Forsyth County residents – to ensure they receive the best possible service from the County. We will also tackle quality of life issues important to residents.

# County Manager's Budget Message Continued

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Traffic and congestion continue to be among the top concerns of our residents, and we are actively working to address this issue. There are multiple transportation projects underway, including but not limited to:

- McGinnis Ferry Road at State Route 400: Creation of a full diamond interchange and widening of McGinnis Ferry Road
- Ronald Reagan Boulevard: Extension of the road from Majors Road to McFarland Parkway, with sidewalk/multi-use path
- Old Atlanta Road (Phases IV & V): Widening of existing two-lane road to four lanes from St. Marlo Country Club Parkway to James Burgess Road
- State Route 400 and State Route 369: Creation of a partial cloverleaf interchange and widening of State Route 369
- State Route 400: State project to add express lanes from McGinnis Ferry Road to the North Springs MARTA station

Forsyth County is fortunate to have the financial strength that allows the County to control its own destiny. We are grateful to our citizens for their support of the Transportation Bond and SPLOST, which have enabled us to undertake these projects that will improve the quality of life for all who call Forsyth County home.

In strengthening our practices, we reviewed policies related to financial management, created a multi-year forecast to confirm the sustainability of our finances, developed, and updated a multi-year Capital Improvement Plan (CIP) to replace individual capital plans for different functional areas and identified strategic priorities.

Because Forsyth County is recognized as one of the best places to live, work and play, we continue to draw others to our community. Smart, sustainable growth will be important moving forward. This includes the need for continued upgrades to infrastructure and amenities such as water, roads, parks and fire stations. Ensuring we have the resources necessary to complete these projects is important. We will be sharing these needs and the various ways we can fund them with our community over the next few months.

Thanks to all who participated in the crafting of this 2022 budget and who will join us as we continue to look forward to Forsyth County's future.

Sincerely,



Kevin Tanner  
Forsyth County Manager







# County Mission & Vision Statement

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## 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**  
Vice Chair • District 1

**ALFRED JOHN**  
Chair • District 2

**TODD LEVENT**  
Secretary • District 3

**CINDY JONES MILLS**  
Member • District 4

**LAURA SEMANSON**  
Member • District 5

**2022 Board of Commissioners**

**Kevin Tanner**  
County Manager

**David McKee**  
Asst. County Manager

**Brandon Kenney**  
Asst. County Manager

**Administration**

**Marc Turk**  
Chief Financial Officer

**Finance**

## County Department Heads

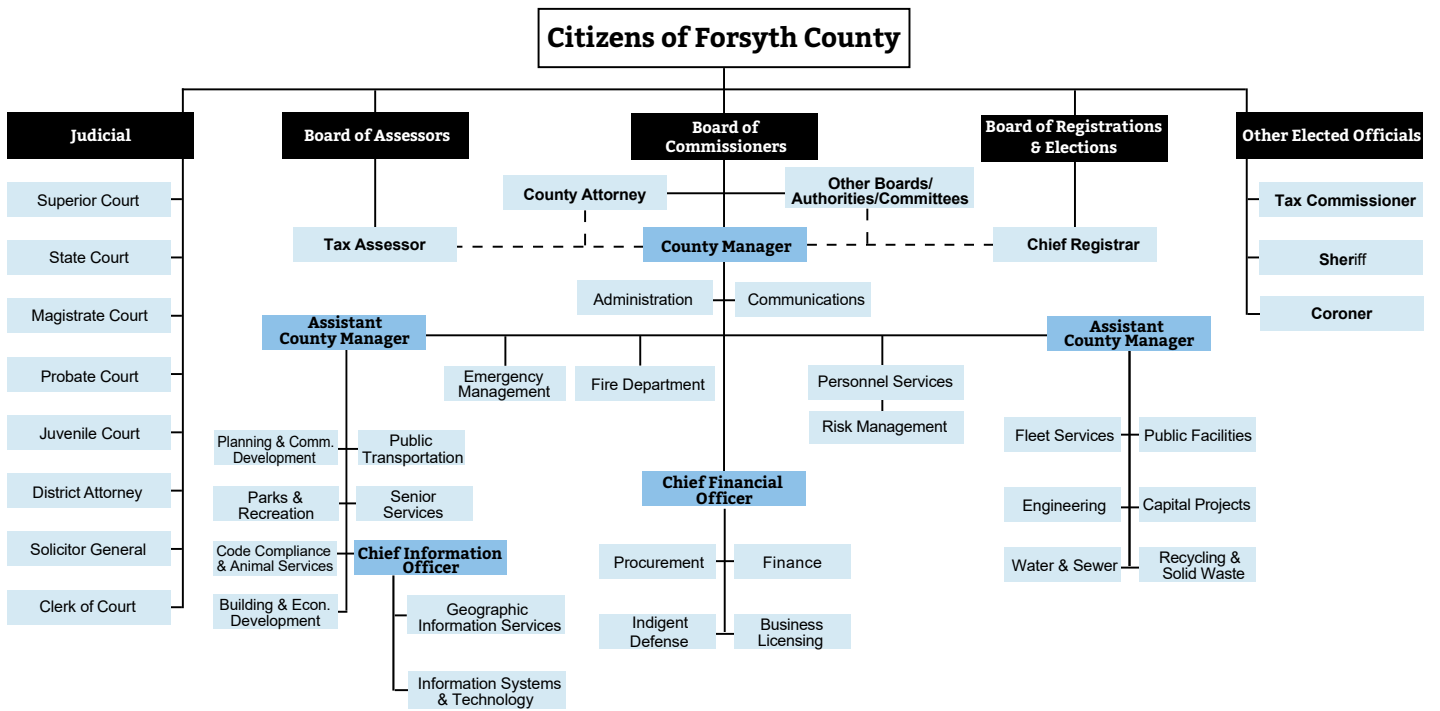
- Jennifer Johnston** Accountability Courts
- Haley Brown** Animal Services
- Cynthia Iacopella** Animal Shelter
- Vivian Vakili** Building & Economic Development
- Amy Konrath** Business Licensing
- John Jefferson** Capital Projects Management
- John Mullin** Code Compliance
- Lauren Kane** Communications
- Chris Grimes** EMA/911 Center
- John Cunard** Engineering
- Heather Kolich** Extension Services
- Rebecca Whitmire** Finance
- Barry Head** Fire Department
- Avery Gravitt** Fleet Services
- John Kilgore** Geographic Information Services
- Lisa Luly** Information Systems & Technology
- Anna Lyle** Library
- Jim Pryor** Parks & Recreation
- Charity Clark** Personnel Services
- Tom Brown** Planning & Community Development
- Tyra Little** Procurement
- Dan Callahan** Public Facilities
- Roy Rickert** Public Transportation
- Heather Hammons** Risk Management
- Sam Buckles** Recycling & Solid Waste
- Ruthie Brew** Senior Services
- Mary Kirkpatrick** Tax Assessors
- Mandi Smith** Voter Registrations & Elections
- Barry Lucas** Water & Sewer

## 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 III** State Court Chief Judge
- Leslie C. Abernathy-Maddox** State Court Judge
- Keisha Martin Chambless** Chief Magistrate Judge
- Daisy Weeks-Marisko** Probate Court Judge
- Christopher W. Willis** Presiding Juvenile Court Judge
- Heather N. Dunn** Juvenile Court Judge
- Penny A. Penn** District Attorney
- William "Bill" Finch** Solicitor General
- Greg G. Allen** Clerk of Court
- Matthew C. Ledbetter** Tax Commissioner
- Paul W. Holbrook** Coroner
- Ron Freeman** Sheriff



# Organizational Chart





# Section One

## General Information

**This section includes general information of Forsyth County including the Transmittal Letter from the Chief Financial Officer, Strategic Priorities, and Other Statistical Information regarding the county.**





# Forsyth County Transmittal Letter

To: Forsyth County Board of Commissioners

From: Marc Turk, CFO

CC: Department Heads, Elected Officials

Date: December 16, 2021

Re: **2022 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY 2022 (January 1, 2022 – December 31, 2022) 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 2022 Budget is balanced for all funds and totals \$487,572,711 with the breakdown by fund type as follows:

General Fund	\$164,174,088
Special Revenue Funds	116,267,204
Capital Projects Funds	52,194,501
Debt Service Funds	14,741,219
Enterprise Funds	98,853,609
Internal Service Funds	41,342,090
Total	<u>\$487,572,711</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 2022 county budget for all funds and activities increased by 23.58% compared to the FY 2021 budget due, in large part, to the influx of federal grant awards and capital outlay expenditures. 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 rose even higher in importance considering the issues our taxpayers are facing in the pandemic induced, recessionary 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.



# Forsyth County Transmittal Letter (continued)

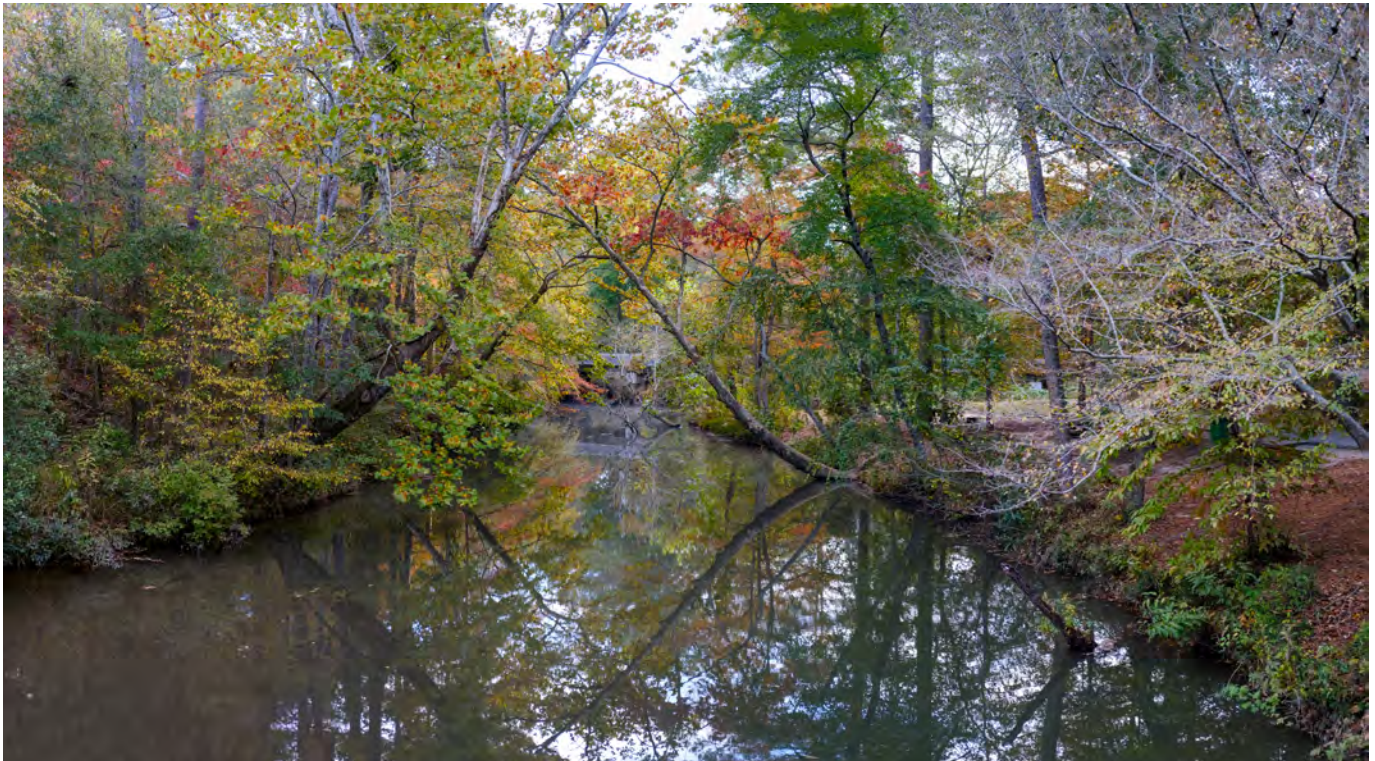
Addressing both priorities is still important even as the property tax digest in 2021 grew with an increase of 4.54% over 2020. By acting to enhance the excellent quality of life, the county has been able to grow at a higher rate than any county in the surrounding region. This has paid off. The county continues to trend in a positive direction due to growth from new construction added to the tax rolls.

Quality of life initiatives include projects consisting of road-widening, 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 prudent. Additional costs impacting the budget include a new park opening and continued investments in technology to support our service delivery.

In the 2021 Tax Digest, more than 2.0% of the 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 7.896 mills, the Board of County Commissioners voted to levy the same maintenance and operations millage rate (at 4.791 mills), fire millage rate (2.175 mills), and bond millage rate (0.930 mills).
- The adopted FY 2022 budget is balanced. The budget includes \$11.2 million in transfers to other funds from the General Fund, including \$4.0 million to fund the Capital Asset Replacement Program.
- Revenues from taxes are budgeted to increase by 10% led by increases in the Local Option Sales Tax (LOST) and Title Ad Valorem Tax projections.





# Forsyth County Transmittal Letter (continued)

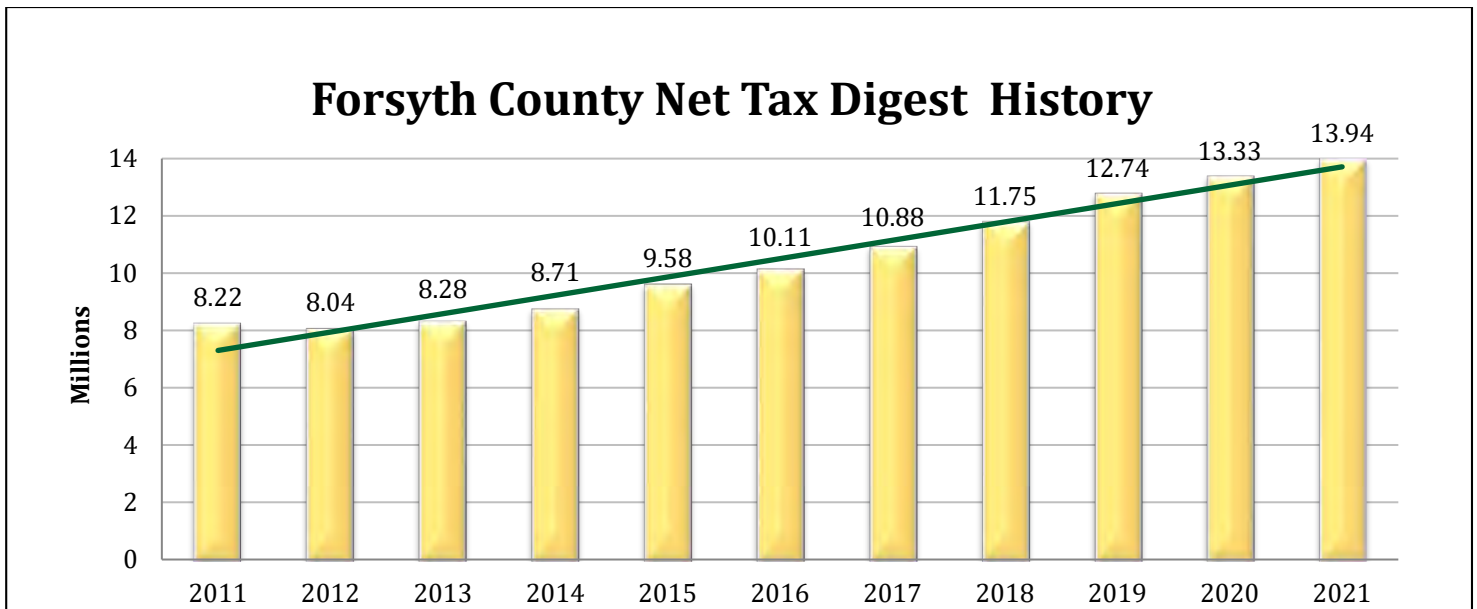
## ECONOMIC OUTLOOK

A variety of economic indicators suggests that the national economy is experiencing inflationary pressure with growth estimates ranging from 6.0% to 7.0%. Recovery from the COVID-19 pandemic continues to be a national concern. Recent data shows that 2022 projected growth rate of about 3.5% in the GDP, 5.0% Consumer Price Index increase, and sustained low unemployment of 3.8%. The county anticipates higher 2022 tax digest revenues than 2021 and recovering growth represented by an increase in sales tax revenues, single family permits, and utility connections. Since 2010, Forsyth County has grown by 43% and houses a population in excess of 251,000 residents.

### The county addressed the following priorities while balancing the FY 2022 budget:

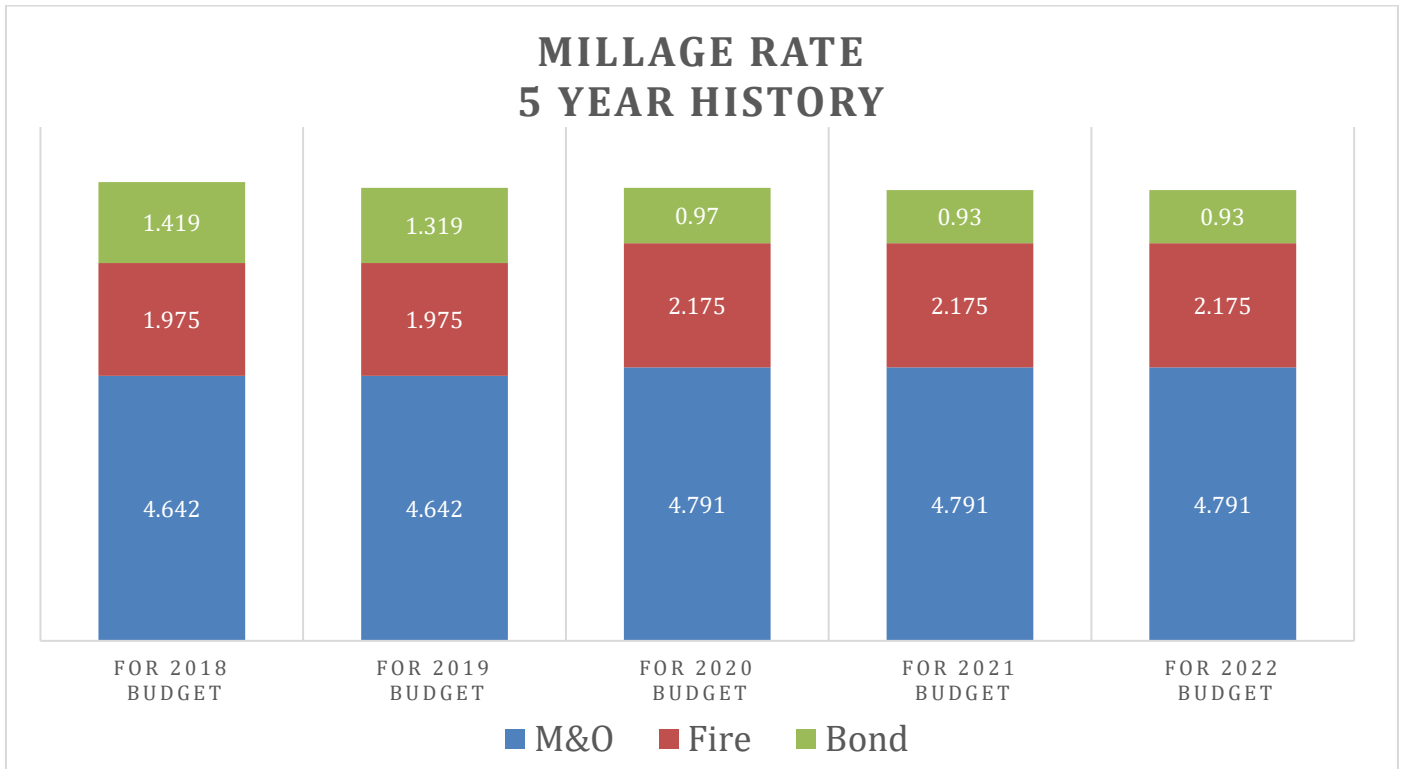
- Levying the same M & O and Fire millage rates with the property tax digest increasing by 4.54%
- Continuing the effective effort to control escalating healthcare costs and maintain service levels, new benefits options, and employee wellness program, with the same FY 2022 budgeted rates
- Funding of \$2.5 million provided for salary cost of living adjustment [COLA] increases
- Support increased staffing for the Sheriff's Office for \$700 thousand for the jail and patrol coverage
- Providing ongoing public services while dealing with the economic uncertainties of the pandemic.

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 2021 tax digest, which finances the FY 2022 budget, shows a 4.54% increase from the 2020 tax digest.



On July 22nd, the Forsyth County Board of Commissioners adopted the millage rates that will fund the county's 2022 budget. The Board voted to keep the county's M&O and Fire millage rate the same, while decreasing the Bond millage rate. The county agreed to not change the total mileage rate of 7.896 mills. This includes no change in the millage rates for Maintenance & Operations (4.791), Fire (2.175), and Bonds (0.93).

# Forsyth County Transmittal Letter (continued)



Budget Year	2018	2019	2020	2021	2022
M&O	4.642	4.642	4.791	4.791	4.791
Fire	1.975	1.975	2.175	2.175	2.175
Bond	1.419	1.319	0.97	0.93	0.93
<b>TOTAL</b>	<b>8.036</b>	<b>7.936</b>	<b>7.936</b>	<b>7.896</b>	<b>7.896</b>

*Note: Current year millage rate funds next year budget. For example, the 2021 millage rate funds the 2022 budget year.*

## GENERAL FUND

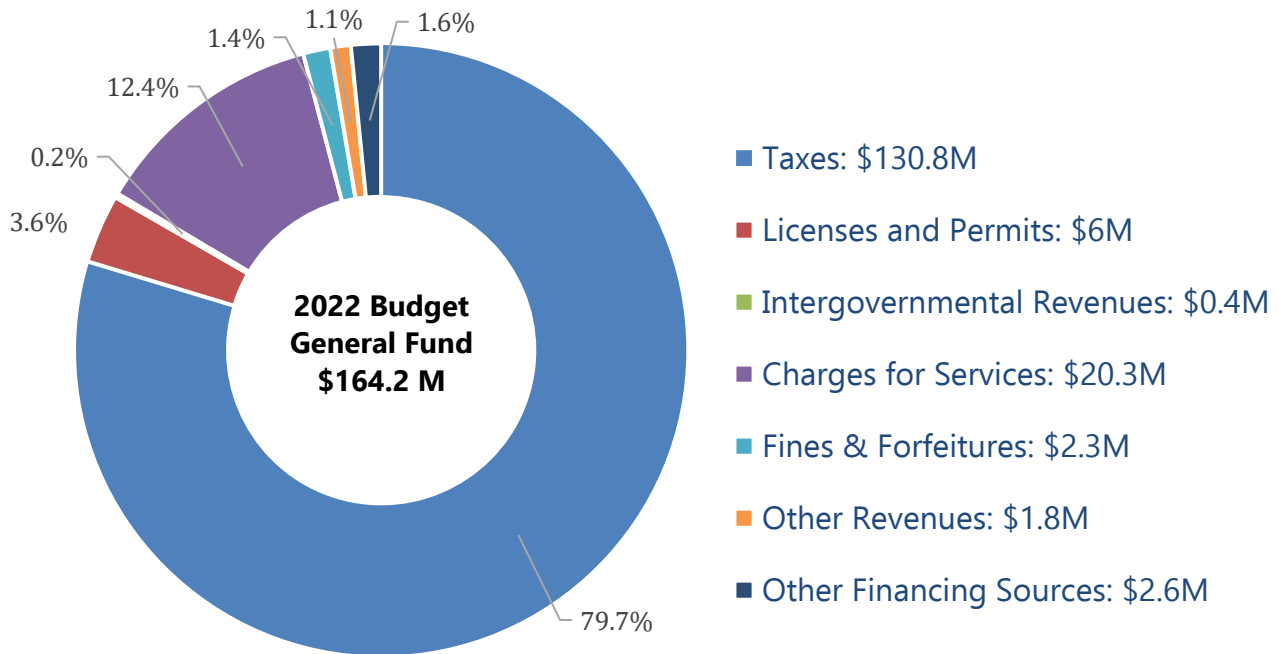
The General Fund is a Governmental Fund that serves as the chief operating fund for the county. It accounts for all resources obtained and used for those services commonly provided by counties which are not accounted for in any other fund. These services include general government, judicial system, public safety, health & welfare, culture & recreation, housing & development, and other financing. The primary sources of revenue for the General Fund are taxes, charges for services, licenses & permits, and fines & forfeitures.

## GENERAL FUND REVENUE HIGHLIGHTS

Property tax revenue continues to make up the largest single source of county revenues. The Maintenance & Operations millage rate remained the same rate of 4.791 mills. Taxes collected from this rate are used in the General Fund. The FY 2022 budget projects one mill to produce \$13,519,857 at the collection rate of 97% in property tax revenue, an increase of about \$587,067 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 \$64,773,634 in taxes, a 4.54% increase from the 2021 budgeted property taxes.

# Forsyth County Transmittal Letter (continued)

## General Fund Revenues by Type



### TOP FOUR REVENUE SOURCES

**Taxes:** This revenue accounts for 79.7% of the total revenue for the General Fund. This category includes tax revenue recognized from property tax, local option sales tax (LOST), title ad valorem tax (TAVT), alcohol beverage excise tax, cable TV franchise tax, business occupation tax and other taxes. The total for FY 2022 is \$130,797,490 which is an 10.1% increase from the FY 2021 adopted budget. This increase is a result of \$6.8M increase in LOST, \$2.9M increase in TAVT, and \$1.8M in Property Tax driven by a more conservative budget approach for 2021 and the 2022 budget is based on actuals of 2020 and 2021 YTD projections.

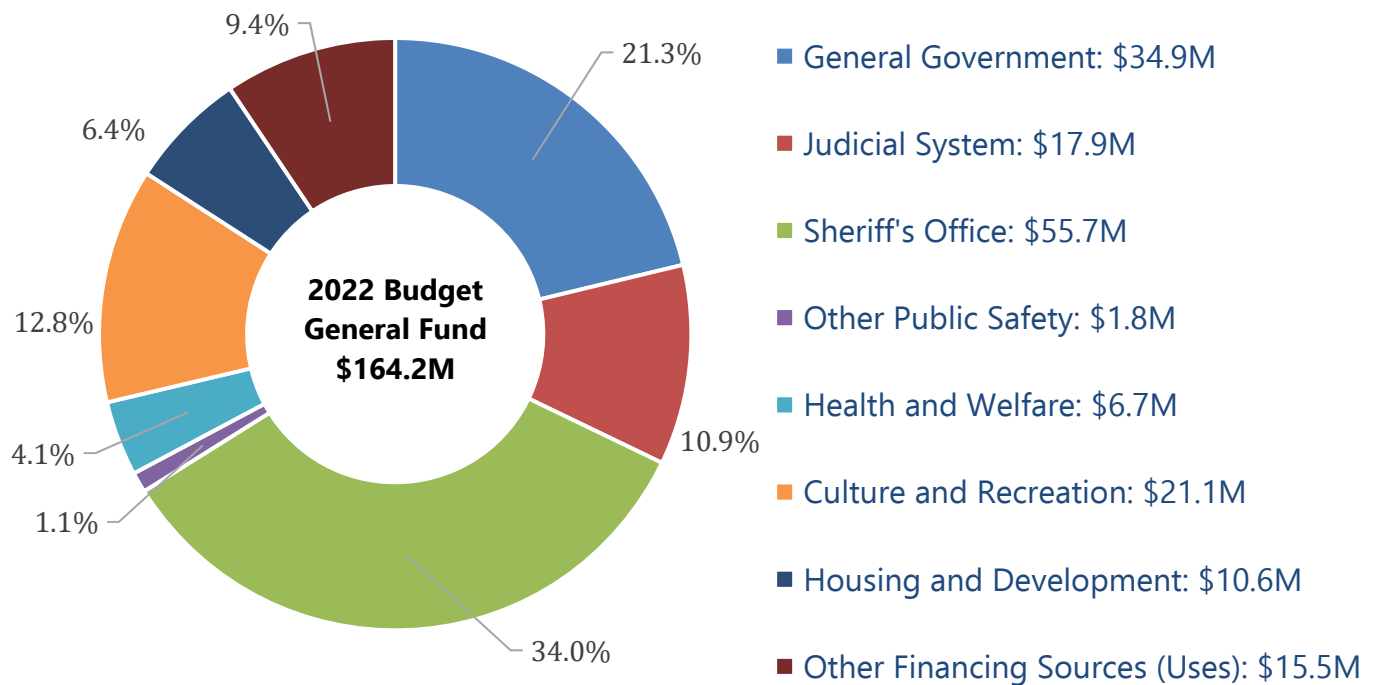
**Charges for Services:** This revenue accounts for 12.4% of the total revenue for General Fund. This category includes revenue recognized from parks & recreational fees, judicial fees, sheriff & correctional fees, and sales of printed materials. The total for FY 2022 is \$20,307,834, a 5.6% increase from the FY 2021 adopted budget. This increase is a result of higher collections budgeted to come from tax collection commissions and rate increases in recreational fees.

**Licenses and Permits:** This revenue accounts for 3.6% 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 2022 is \$5,971,000, which is a 2.3% decrease from the FY 2021 adopted budget. This decrease is a result due to a decline in building permits issued.

**Fines and Forfeitures:** This revenue accounts for 1.4% of total revenue for General Fund. This category includes revenue recognized from fines related to courts and restitution. The total for FY 2022 is \$2,350,000, a 5.8% decrease from the FY 2021 adopted budget. This decrease is a result due to a decrease in budgeted Magistrate Court fines and moving the grading fines revenue to Lot Grading permits.

# Forsyth County Transmittal Letter (continued)

## General Fund Expenditures by Activity



### GENERAL FUND EXPENDITURE HIGHLIGHTS

The Sheriff's Office utilizes the largest part of the General Fund, representing 34.0% of total expenditures in FY 2022. Other General Fund expenditures include the general government, judicial system, other public safety, health and welfare, culture and recreation and housing and development. These functions account for 56.6% of General Fund Expenditures in FY 2022. The remaining 9.4% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest impact for FY 2022 in the General Fund was due to increased funding for the Sheriff's Office, increased election personnel costs for voter registration, new park operations, and increase to other financing source for transfer out to other funds. An increase of \$1.4 million compared to 2021 Adopted Budget for salary adjustments has been allotted for a 4% cost of living adjustment (COLA) for employees.



# Forsyth County Transmittal Letter (continued)

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## 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
- Inmate General Welfare
- Victim Witness Assistance Program
- Juvenile Court Supervision
- American Rescue Plan Act
- Engineering (Local Insurance Premium Tax)
- 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 (P&I) payment on all General Obligation Debt other than that issued specifically for enterprise activities.

For FY 2022, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the county at 0.930 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 2020 assessed value of taxable property after the issuance of the Bonds, the county could incur up to \$1,534,038,368 of long-term obligations payable as General Obligation Bonds.

# Forsyth County Transmittal Letter (continued)

## COMPUTATION OF LEGAL DEBT MARGIN

Assessed Value of Taxable Property as of December 31, 2020	<u>\$ 15,340,383,653</u>
Debt Limit (10% of Assessed Value)	\$ 1,534,038,365
Amount of Debt Applicable to Debt Limit	<u>\$ 229,580,000</u>
Legal Debt Margin	<u>\$ 1,304,838,365</u>

### The current outstanding General Obligation and Sales Tax Debt includes:

- **\$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.
- **\$9,925,000 Series 2015A** – for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and and installing various roads, streets, bridges, and sidewalks in the county.\$63,395,000 was refunded with the 2017 GO Bonds.
- **\$55,970,000 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 at 5.00% and are payable on March 1<sup>st</sup> and September 1<sup>st</sup> of each year.
- **\$75,065,000 Series 2017** - for the purpose of refunding the General Obligation Refunding Bonds, Series 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 \$4,067,632 at NPV. They bear interest rates of 3.00% to 5.00% and are payable on March 1<sup>st</sup> and September 1<sup>st</sup> of each year.
- **\$85,300,000 Series 2019** – for the purpose of providing funds to finance the costs of capital outlay projects. They bear interest rates form 5% and are payable on March 1<sup>st</sup> and September 1<sup>st</sup> each year.

# Forsyth County Transmittal Letter (continued)

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## Water & Sewer Revenue Bonds

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

### The current outstanding Water & Sewer Revenue 2020 Debt includes:

- **\$8,295,000 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.
- **\$7,035,000 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.
- **\$13,835,000 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.
- **\$67,690,000 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 maintained its exceptionally positive credit rating in the current fiscal year with Moody's (Aaa), Standard & Poor's (AAA), and Fitch (AAA) for the Water and Sewer Revenue Bonds and the General Obligation (GO) Bond. Forsyth is one of only three counties in Georgia with the triple AAA rating. 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 interest 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 2022 Capital Projects is \$52,194,501 and includes:**

- \$29,785,063 for County Campus
- \$5,005,985 for Reserves for Future Capital Outlay
- \$4,232,517 for the Neighborhood Identification Program
- \$3,291,764 for Capital Asset Replacement Program Items
- \$2,000,000 for Juvenile Justice Center
- \$1,518,952 for Public Facilities – Repair & Maintenance
- \$1,445,920 for the District Roadway Beautification Program
- \$1,400,000 for Public Safety radio system upgrades
- \$1,300,000 for replacement and new vehicles for Sheriff's Office
- \$1,000,000 for software upgrade for Public Safety Departments
- \$558,864 for purchase of Communication Department equipment
- \$340,000 for various country smaller Capital Projects
- \$315,436 for Tree Ordinance site improvements



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

# Forsyth County Transmittal Letter (continued)

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## CONCLUSION

In conclusion, the FY 2022 budget does provide an acceptable level of funding for the county to meet its public service priorities while addressing significant financial issues. More will need to be done as the county approaches the FY 2023 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, the County Manager, 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](http://www.forsythco.com).

**Respectfully Submitted,**

A handwritten signature in black ink, appearing to read 'M. Turk', written over a horizontal line.

**Marc Turk**  
**Chief Financial Officer**

# Forsyth County Strategic Priorities

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Forsyth County shares many of the same priorities as other local governments. However, Forsyth County is one of the most rapidly growing counties nationwide. In fact, it is the 9th fastest growing county since 2010. The County is simultaneously experiencing higher service level expectations. This environment requires setting both internal priorities (how we operate) and 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 the organization in the form of residents, businesses, non-profits, and other units of government. Customer service must remain a central focus for all employees. To ensure customers are valued through quality service, the County took the following actions.

- 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.
- 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.”
- In 2021, a Community Communications Coordinator position was created to assist the Board of Commissioners answer questions from citizens and other community stakeholders.
- Customer service was highly prioritized for 2022 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 and meet financial obligations. Forsyth County government serves the traditional county role and serves 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 County not rely heavily on a single revenue source and that the economy not rely heavily on a single employer or industry. To ensure sustainability of finances through revenue diversity and balance, the County engaged in the following activities.

- Economic development activities have been oriented towards shifting the tax base, over time, to rely less on residential property values by building the non-residential tax base. The result will be to maintain strong growth in the County’s tax digest (the property tax base) that is not dependent on any single employer or industry.
- Strategic focus toward target industries has been placed on the County’s economic development ordinance, adopted in 2018 and modified in 2019, to fine tune the focus on building the non-residential tax base.
- 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 10 years of systematic annual rate increases, beginning in 2020, to keep up with maintenance, operations, and infrastructure needs.
- In 2018, the Board of Commissioners updated building permit and inspection fees that had not been changed in recent years.



## Forsyth County Strategic Priorities (continued)

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**Retain low cost of capital financing** - Strong projected population, non-residential growth, major maintenance and replacement needs, and increasing service standards dictate the need for infrastructure investment. Impact fees, as well as, 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. The ability to finance capital over time, however, 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 the highest of bond ratings, the cost of borrowing is further reduced. To retain the low cost of capital financing, the County endeavors to maintain a high bond rating as evidenced by the following.

- Through rating agency credit reviews, the County received updated confirmation of its stable Aaa/AAA bond ratings from Moody's and Standard and Poor's twice in 2019.
- The County received its first AAA bond rating from Fitch Ratings in November 2019 and affirmation of the rating in September 2021.
- The County has instituted reserve strategies 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. To manage resources effectively, the County has undertaken the following activities.

- The Capital Asset Replacement Program is continued for 2022 to manage the costs, maximize the useful life, and facilitate increased productivity for the County's capital assets.
- County-wide, opportunities have been, and will continue to be, sought for efficiencies to secure future savings.



### External Priorities:

**Create community identities** - A recent proposed incorporation highlighted the importance of recognizing that different geographic areas need unique community identities. The County is seizing the opportunity to afford residents and businesses a sense of community. To create community identities, Forsyth County continued the following initiatives.

- The County continued to allot funding to be used for neighborhood identification projects to help bring identity within each of the unique communities. The 2022 budget initiated annual funding for each County Commissioner to spend on creating unique identities within their commission district.
- The County developed planning overlays to defined geographic areas to accentuate the unique qualities of communities.

**Provide a high quality of life - in relation to health, amenities, infrastructure, and services** - The integration of multiple factors within the County 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.
- 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 one of the top three healthiest counties in Georgia for the past ten years.
- Consistent passage of a local option sales tax – SPLOST – as well as successful referendum for parks and recreation bonds, and for transportation bonds, have afforded the County the opportunity to address infrastructure needs.
- 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 2022 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.

## **Forsyth County Strategic Priorities (continued)**

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### ***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 exceeds 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. To manage population growth at a sustainable level and ensure quality development, the County has pursued the following activities.*

- Board of Commissioner actions have initiated higher quality construction standards within the unincorporated area.
- 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 increasing demand for water and it sources from the City of Cumming. To ensure a long-term water supply, the County has established the following direction.*

- The County has begun plans to design and build its own Raw Water Intake at Lake Lanier to increase water reliability and resiliency.
- The water and sewer capital program significantly expanded the County's water treatment, distribution, water reclamation, and collection infrastructure.
- A new water reclamation facility in the Lanier basin planned 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.



## Forsyth County Strategic Priorities (continued)

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***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. To ensure a safe community, the following measures have been tackled.*

- Public safety was a funding priority in 2022 and will continue in years beyond.
- 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 extends to 2025.
- SPLOST VIII funding ensured needed equipment and vehicles can be acquired for the Sheriff's Office and the Fire Department.
- The 911 phone system technology was approved to be updated and will allow for better call clarity and reliability.

The work to address the County's internal and external priorities has and will serve to position the county well to allow its citizens to sustain a high standard of living while receiving the necessary services that are vital to the health, safety, and welfare of the community. The priorities, as incorporated into the budget, assure the County will fulfill both its mission and vision to serve the community and to provide effective, professional service with integrity and a commitment to excellence.



# 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.

There was a steady stream in population growth 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 2020 U.S. Census: Forsyth County added 75,772 new residents.

Total population estimated at 251,283, while the Asian population has tripled in the last decade. There are 124 countries and 52 languages represented in Forsyth County's school system.

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 waters and warm summers are great for outdoor activities. There are plentiful natural resources, including thousands of acres for biking, hiking, 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 a 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

<b>Date of Incorporation</b>	December 3, 1832
<b>Form of Government</b>	Commission - County Manager
<b>2020 County Population Estimate</b>	251,283

### Historic County Population

1990:	44,083
2000:	98,407
2010:	175,511
2019:	244,252

<b>Total Area of County (Square Miles)</b>	247
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# 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. Sawnee Mountain was once where gold was mined as early as 1833. Sawnee's gold legacy has been maintained through the present day. A trail system opened on the mountain in 2005 and a visitor's center opened in 2008.
6. 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 with 207.6 miles of lake shoreline.
7. The historic Poole's Mill Park covered bridge originally built in 1901 was restored this year (2020)
8. The Coal Mountain Park Dog Park opened to the public November, 2020.

## Rated in the state for...

**Fastest Growing County** (#2 in State)

**Healthiest County** (9 years in a row)

**Georgia's Largest Counties by Population** (#6 in State)

**Most Affluent County** (#1 in State)

**Projected Population in 2050** (446,008)

Public School	County	State	National
High School Graduation Rate	96.1%	82.0%	84.6%
Average SAT score	1193	1077	1038
Average ACT score	25.4	22.6	20.3

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

Photo: The wooded area above Pooles Mill Park

# Geographic Characteristics of Forsyth County

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## 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

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

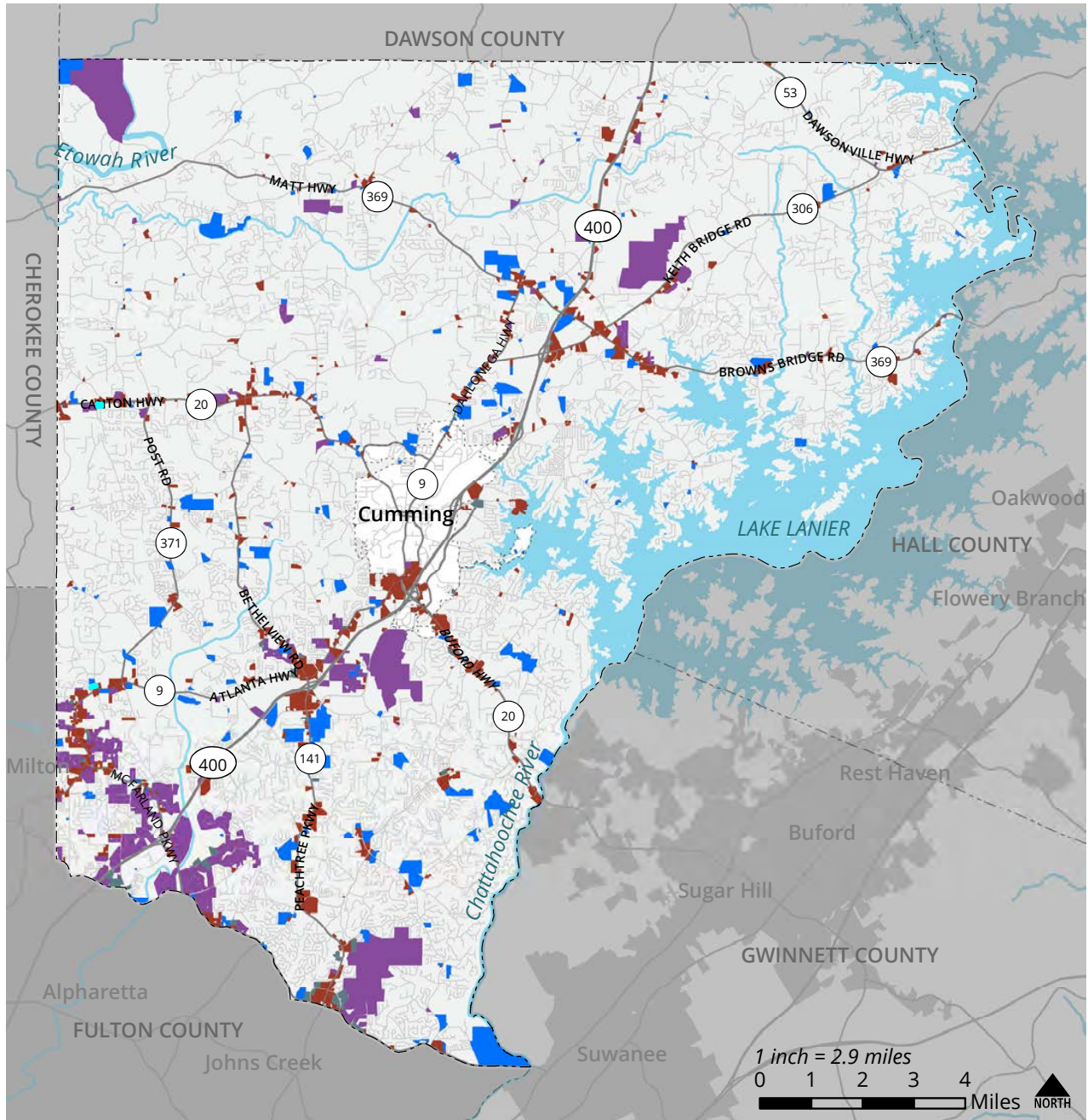


Figure A.51: Existing Land Use 2016 Update (Commercial, Office, Industrial, Institutional)

- 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.



- Nodes:**
- A - Silver City
  - B - Matt
  - C - Coal Mountain
  - D - Hammond's Crossing
  - E - Chestatee
  - F - Lake Lanier / Mary Alice Park
  - G - Highway 20 (Community Node)
  - H - Highway 20 (Neighborhood Node)
  - I - Castleberry / Bethelview
  - J - South GA 400 / Highway 141
  - K - Haw Creek
  - L - Peachtree Parkway
  - M - McFarland/Shiloh Rd.

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



Photo: Settles Bidge

### 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

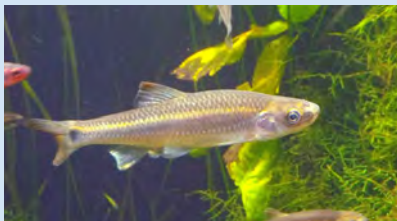
### COMMERCIAL

- ▶ 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 Stilbius)



#### Habitat:

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

### Amber Darter (Percina antesella)

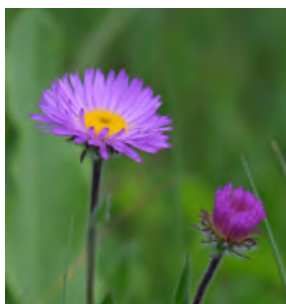


### Shining Indigo-bush (Amorpha nitens)

### Schwerin Indigo-bush (Amorpha schwerinii)

### Georgia Aster (Aster georgianus)

### Monkeyface Orchid (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**

11 mile trail for walking, jogging and biking  
Access points:

- 5120 Bethelview Road
- 4110 Carolene Way
- 5289 Union Hill Road
- 6265 Cortland Walk

## **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
- 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 – 3.1 miles

## **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
- Outdoor volleyball
- Picnic pavilion
- Playground
- Walking trail- .2 mile loop

## **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

- Bike skills park
- 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
- 3 picnic pavilions
- Multi-purpose turf athletic field

## **LANIERLAND PARK**

6115 Jot-Em-Down Road  
Cumming, GA 30041

- 4 Multi-purpose turf athletic fields
- 2 Picnic Pavilions, Playground
- Nature walking trail - 2.6 miles

## **MATT COMMUNITY PARK**

6555 Wallace Tatum Road  
Cumming, GA 30040

- 6 Tennis courts
- 4 Multi-purpose turf athletic fields
- 3 Picnic Pavilions, Playground
- Multi-use trail - 3 miles (mountain biking/walking)

## **MIDWAY PARK**

5100 Post Road  
Cumming, GA 30040

- 7 Youth baseball/softball fields
- 2 Multi-purpose turf athletic fields
- 2 Tennis/pickleball 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

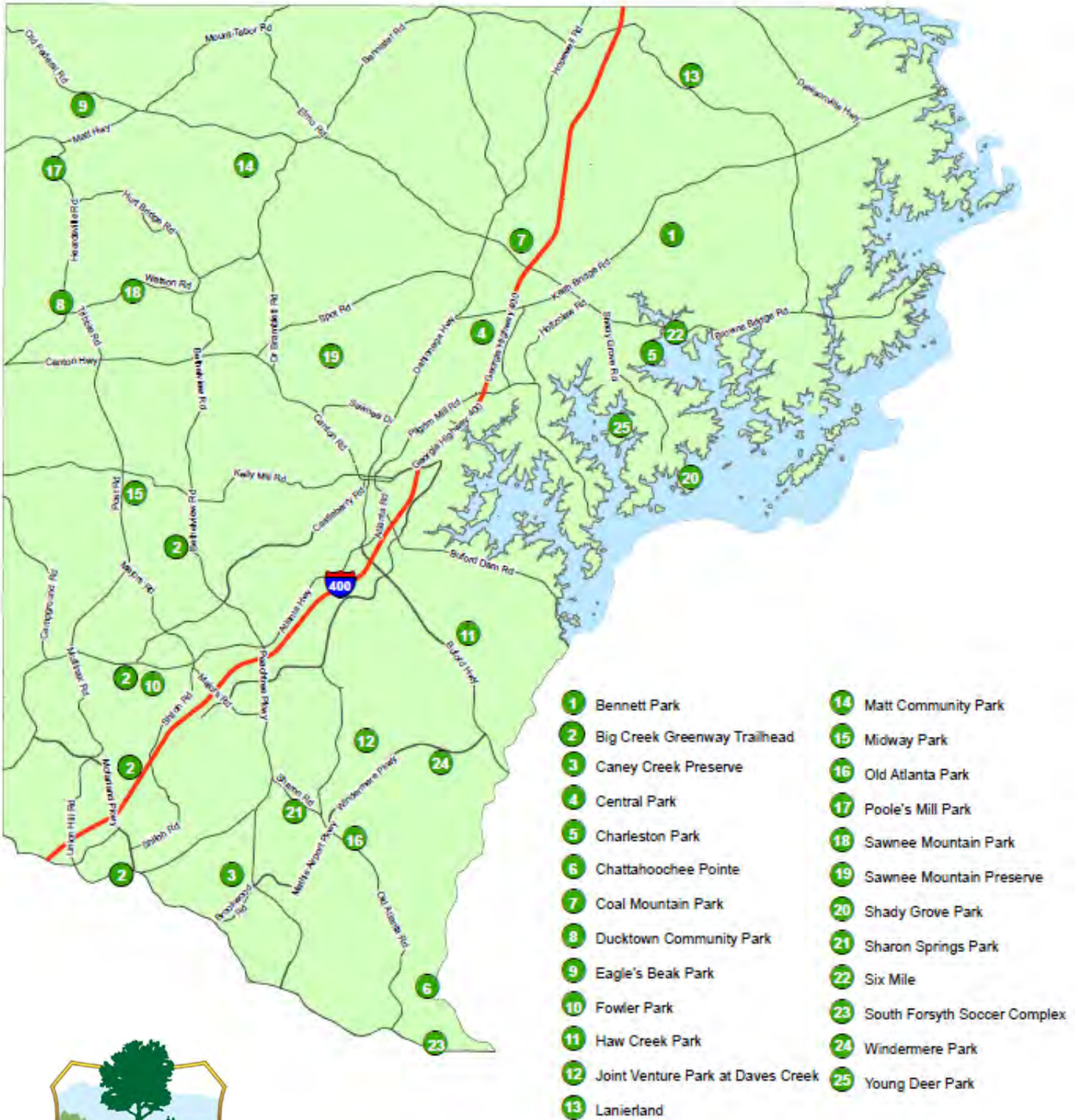
## **YOUNG DEER CREEK PARK**

7300 Heard Road  
Cumming GA 30041

- Boat ramp and courtesy



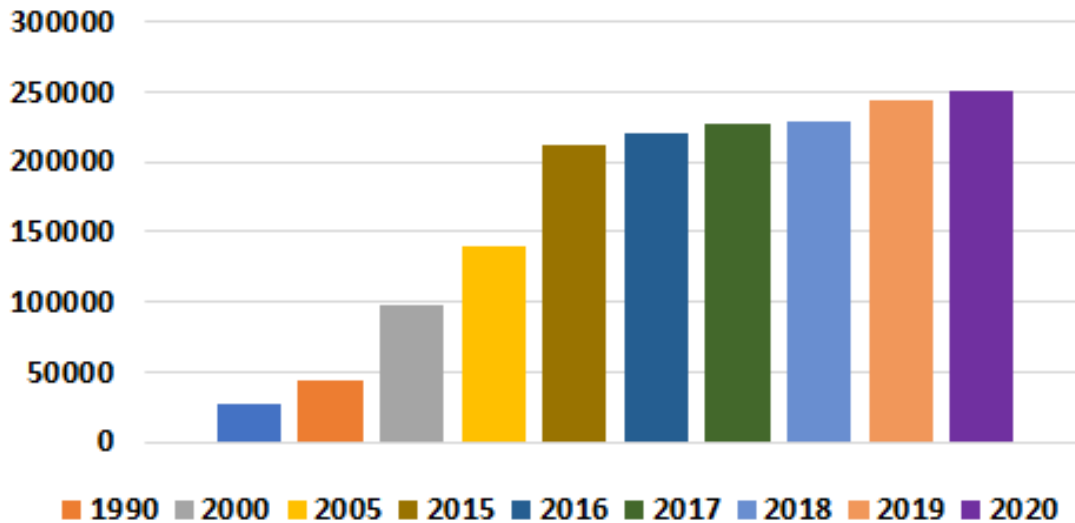
## Parks and Recreational Facilities of Forsyth County (continued)



Parks & Recreation

# Demographic and Economic Statistics

## Population Growth



Data Source: The U.S. Census Bureau

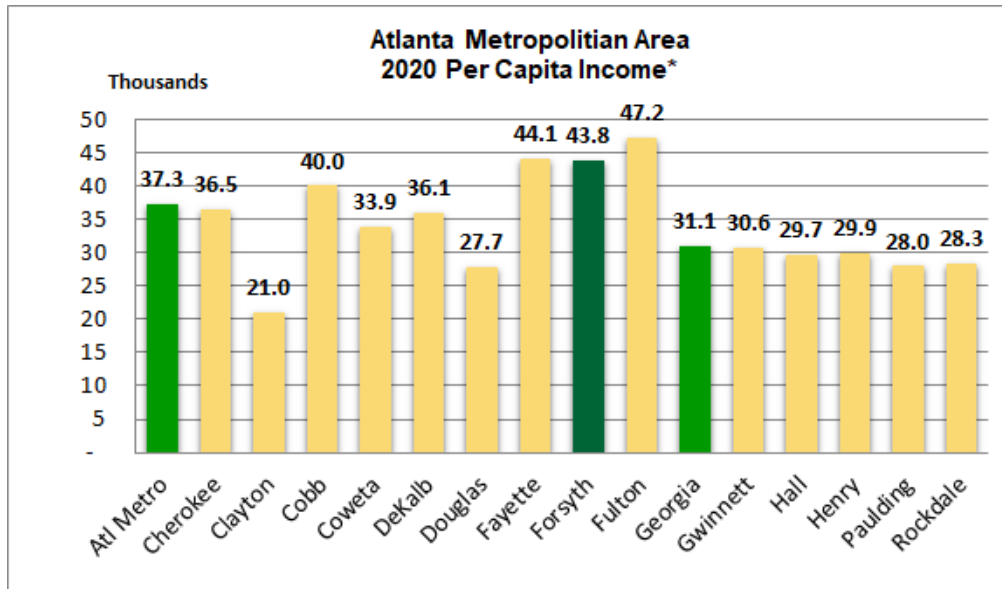
According to the U.S. Census Bureau Forsyth County’s population is projected to be 440,400 at the end of 2050; as of 2020 the population is 251,283, which moved Forsyth County from rural to urban. Forsyth County has now joined Atlanta Regional Commission (ARC), as their 11th county member.

Forsyth County’s Asian population represents 15.5% and there is estimated 38,750 residents who identify as Asian. The Census data also shows the African American population of Forsyth County represents 4.4% and now Forsyth County has about 11,000 African American residents, while the Hispanic population represents 9.7% or about 24,250 Hispanic residents and the county’s non-Hispanic white residents are about 194,000.

Forsyth County Growth Rates	
Year	Population Increase
1980-1990	58%
1990-2000	123%
2000-2010	78%
2010-2020	43%

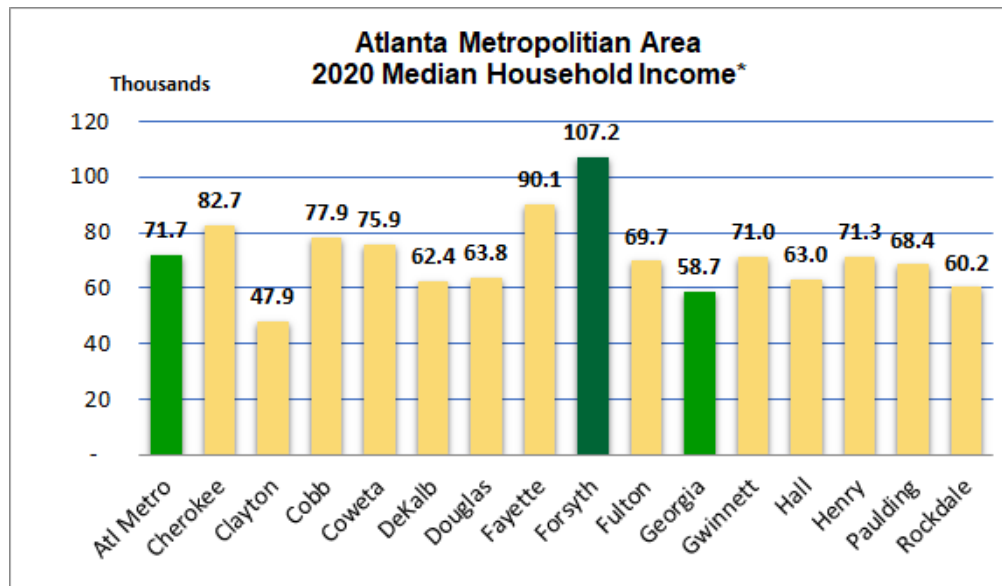
## Demographic and Economic Statistics (continued)

Forsyth County ranks the third highest per capita income in the Atlanta Metropolitan Area. According to U.S. Census Bureau – ACS reports as of 2019, Forsyth County resident’s per capita income is \$43,832, compared to the median Georgia per capita income, Forsyth County median per capita income is \$12,765 higher. The county’s median household income is \$107,218 ranking the highest in the Atlanta Metropolitan Area, and 82.7% 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

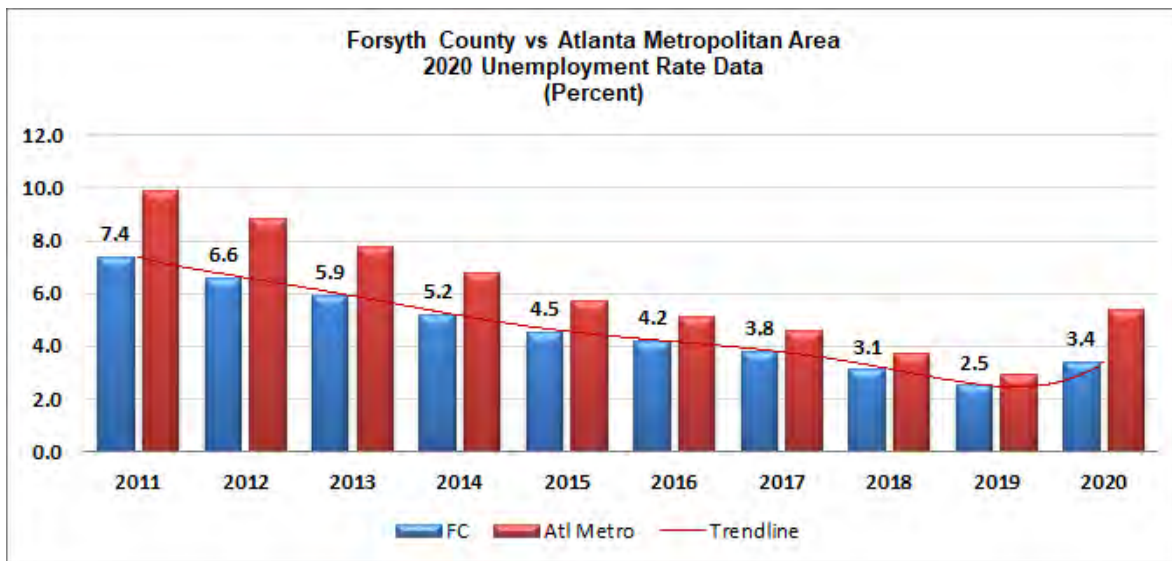
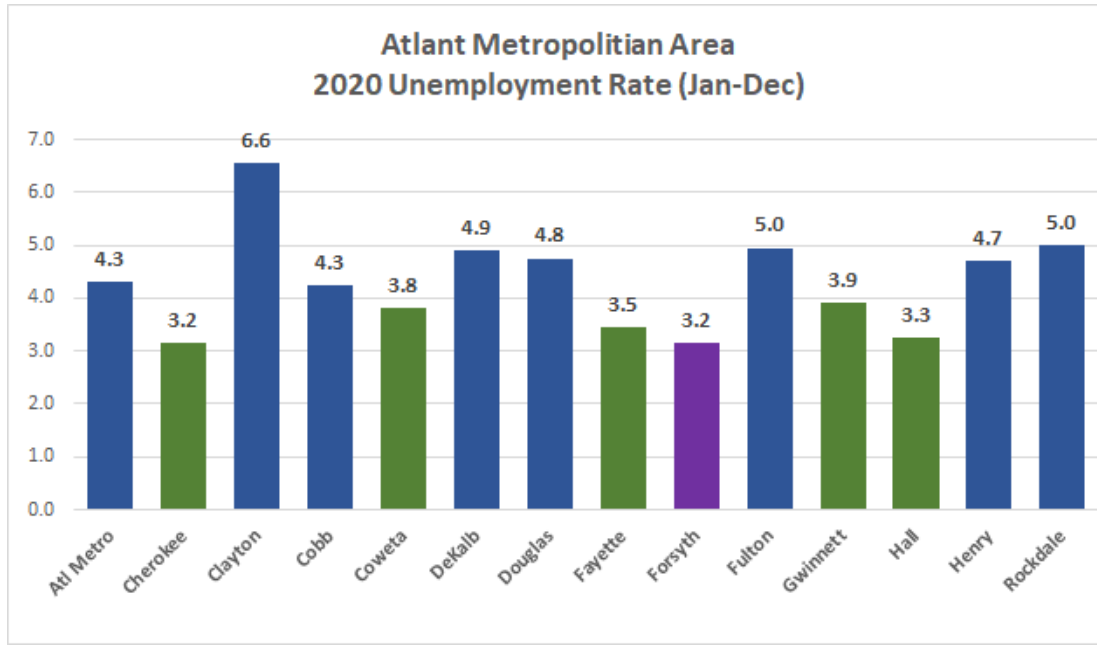


Data Source: The U.S. Census Bureau

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)

On March 13, 2020 the President of the United States declared a national emergency in response to the global corona-virus pandemic. As the virus reached thousands of Georgians, it spotlighted vulnerabilities in Georgia's workforce. From March to April, unemployment claims saw their largest spikes to 11.9%, higher than any of its peak months during the Great Recession. Experts are projecting unemployment to remain elevated into the second half of 2021.



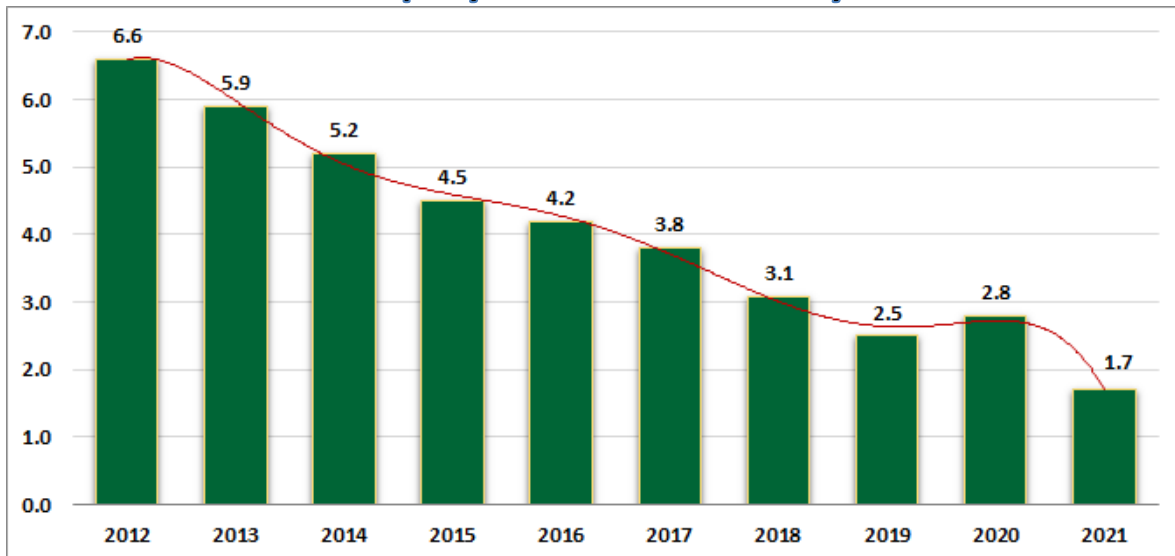
Source: The U.S. Department of Labor's Bureau of Labor Statistics



## Demographic and Economic Statistics (continued)

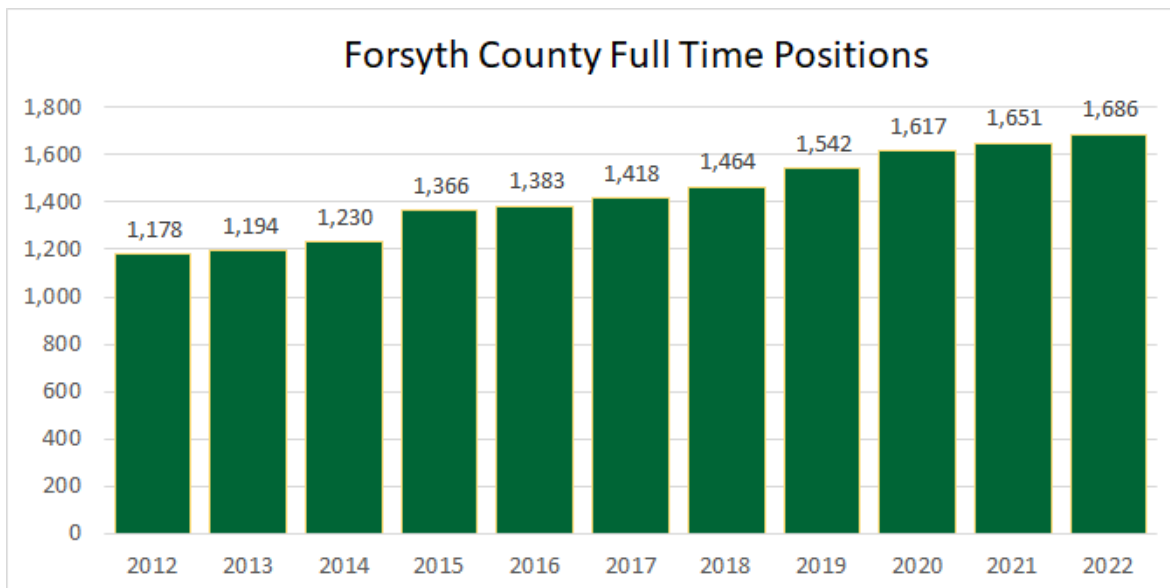
Unemployment Rate in Forsyth County, GA was 1.7% in October 2021, according to the United States Federal Reserve. Historically, Unemployment Rate in Forsyth County, GA reached a record high of 10.0% in April 2020 and a record low of 1.3% in April 1998.

### Forsyth County Unemployment Rate History



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

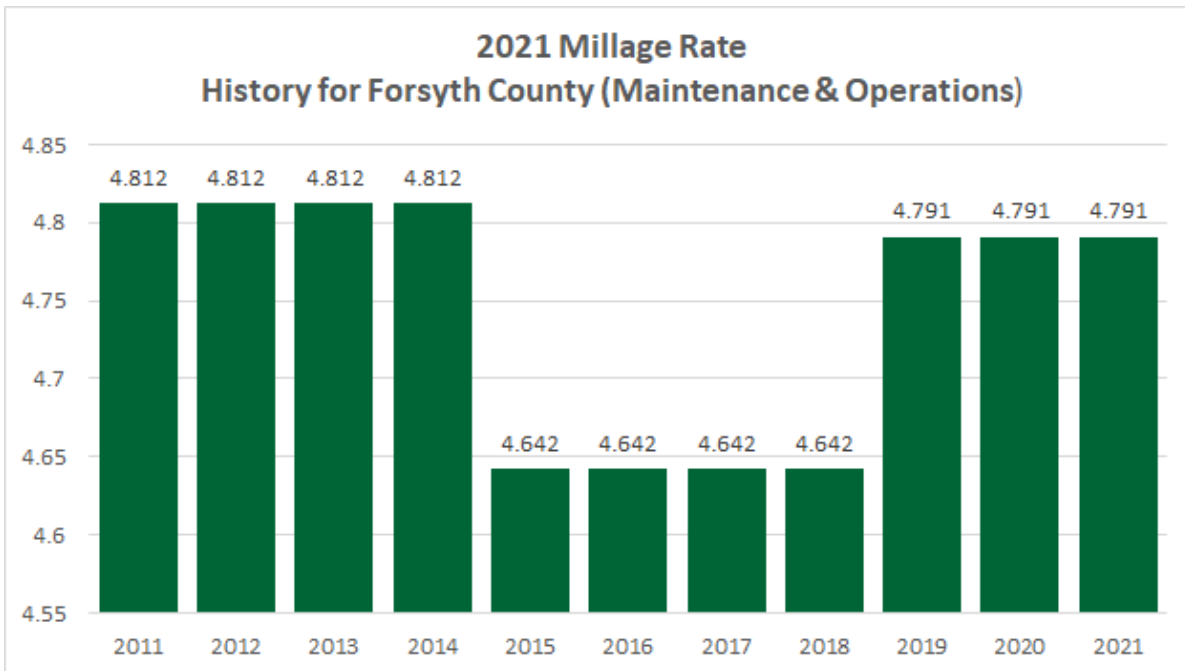
### Forsyth County Full Time Positions



There are 1,686 full time positions in the 2022 Adopted Budget, which is an increase of 35 FT positions or 2.1% increase from 2021 position control. Since 2012, there has been an increase of 508 full time positions or 43.1%.

# Taxes in Forsyth

Forsyth County's Tax Digest has increased approximately 4.54% between 2020 and 2021 net tax digest for the county's Maintenance & Operations. In 2020, a mill generated \$13.33 million; currently it generates \$13.94 million.



## Taxes in Forsyth County (continued)

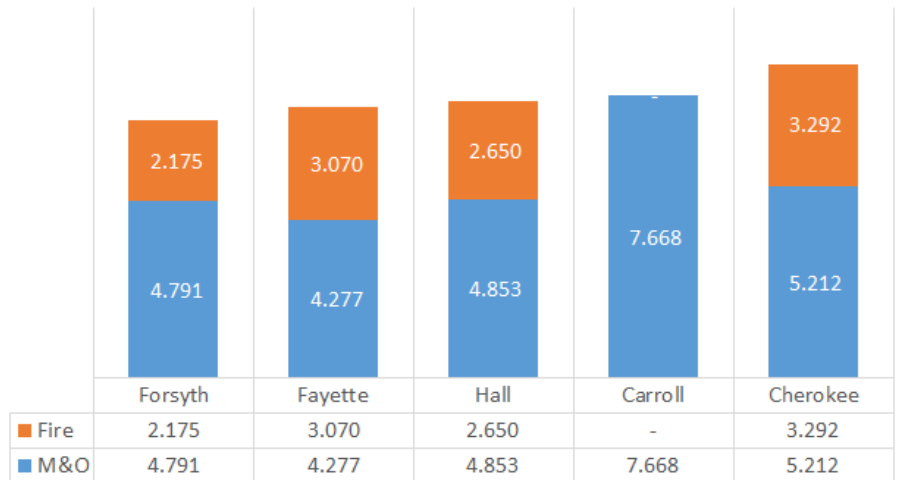
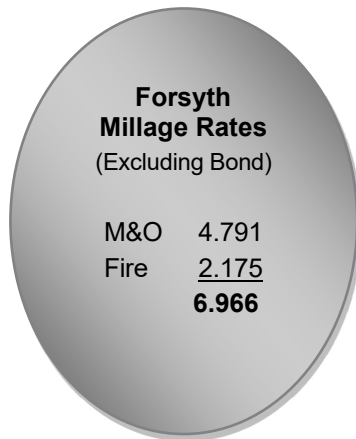
The net tax digest for 2021 tax bills, which finances the 2022 budget, shows an increase of 4.54%.

### CURRENT 2021 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE		2016	2017	2018	2019	2020	2021
V A L U E	Real & Personal	11,161,288,276	12,278,099,403	13,573,937,384	14,873,247,611	15,652,842,436	16,581,356,202
	Motor Vehicles	300,717,690	220,051,230	164,738,750	130,514,190	107,448,780	88,157,320
	Mobile Homes	10,794,544	10,820,164	10,895,580	10,669,524	9,809,828	9,590,948
	Timber - 100%	12,008	6,963	15,000	0	8,487	0
	Heavy Duty Equipment	280,917	506,059	198,064	628,262	385,099	361,609
	Gross Digest	11,473,093,435	12,509,483,819	13,749,784,778	15,015,059,587	15,770,494,630	16,679,466,079
	Less Exemptions	1,365,893,337	1,627,844,694	1,995,583,547	2,277,486,155	2,437,721,966	2,741,469,412
	<b>NET DIGEST VALUE</b>	<b>10,107,200,098</b>	<b>10,881,639,125</b>	<b>11,754,201,231</b>	<b>12,737,573,432</b>	<b>13,332,772,664</b>	<b>13,937,996,667</b>
R A T E	Gross Maintenance & Operation Millage	7.5340	7.4250	7.3280	7.4720	7.4650	7.6230
	Less Rollback (Local Option Sales Tax)	2.8920	2.7830	2.6860	2.6810	2.6740	2.8320
	<b>NET M&amp;O MILLAGE RATE</b>	<b>4.6420</b>	<b>4.6420</b>	<b>4.6420</b>	<b>4.7910</b>	<b>4.7910</b>	<b>4.7910</b>
TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$46,917,623</b>	<b>\$50,512,569</b>	<b>\$54,563,002</b>	<b>\$61,025,714</b>	<b>\$63,877,314</b>	<b>\$66,776,942</b>
	Net Tax \$ Increase	\$2,467,985	\$3,594,946	\$4,050,433	\$6,462,712	\$2,851,600	\$2,899,628
	Net Tax % Increase	5.55%	7.66%	8.02%	11.84%	4.67%	4.54%

Compared to neighboring counties, Forsyth County continues to have one of the lowest millage rates. The data in the graph below only includes the M&O and Fire (if applicable) millage rates and does not include bonds.

### TOP 5 COUNTIES IN GEORGIA WITH 2020 POPULATION ABOVE 100K



Data Source: Georgia Department of Revenue website and Georgia Governor's Office of Planning and Budget



# Forsyth County, Georgia Principal Property Taxpayers December 21, 2021 (amounts expressed in thousands)

Taxpayer	Type of Business	2021		
		Net Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SAWNEE E M C	ELECTRIC POWER UTILITY	77,542,832	1	0.56%
KRE CH JUNCTURE OWNER LLC	REAL ESTATE HOLDINGS	45,600,000	2	0.33%
GEORGIA TRANSMISSION CORP	POWER TRANSFER UTILITY	38,613,576	3	0.28%
FORSYTH OWNER 1 LP	DEVELOPER	37,579,098	4	0.27%
NORTHSIDE HOSPITAL INC	HOSPITAL	30,433,874	5	0.22%
WSRE CP INVESTORS LLC	REAL ESTATE HOLDINGS	30,027,336	6	0.22%
BEL VENUE LLC	REAL ESTATE HOLDINGS	28,874,052	7	0.21%
UNITED PARCEL SERVICES GENERAL SERVICES INC	DATA CENTER	24,268,106	8	0.17%
DDR WINTER GARDEN LLC	REAL ESTATE DEVELOPMENT	23,861,508	9	0.17%
BR FALLS AT FORSYTH LLC	REAL ESTATE HOLDINGS	22,604,800	10	0.16%
Total		359,405,182		2.58%
	Net Digest	<u>13,937,996,667</u>		
	Gross Digest	<u>16,679,466,079</u>		



Photo: Lake Lanier

# 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 33% 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

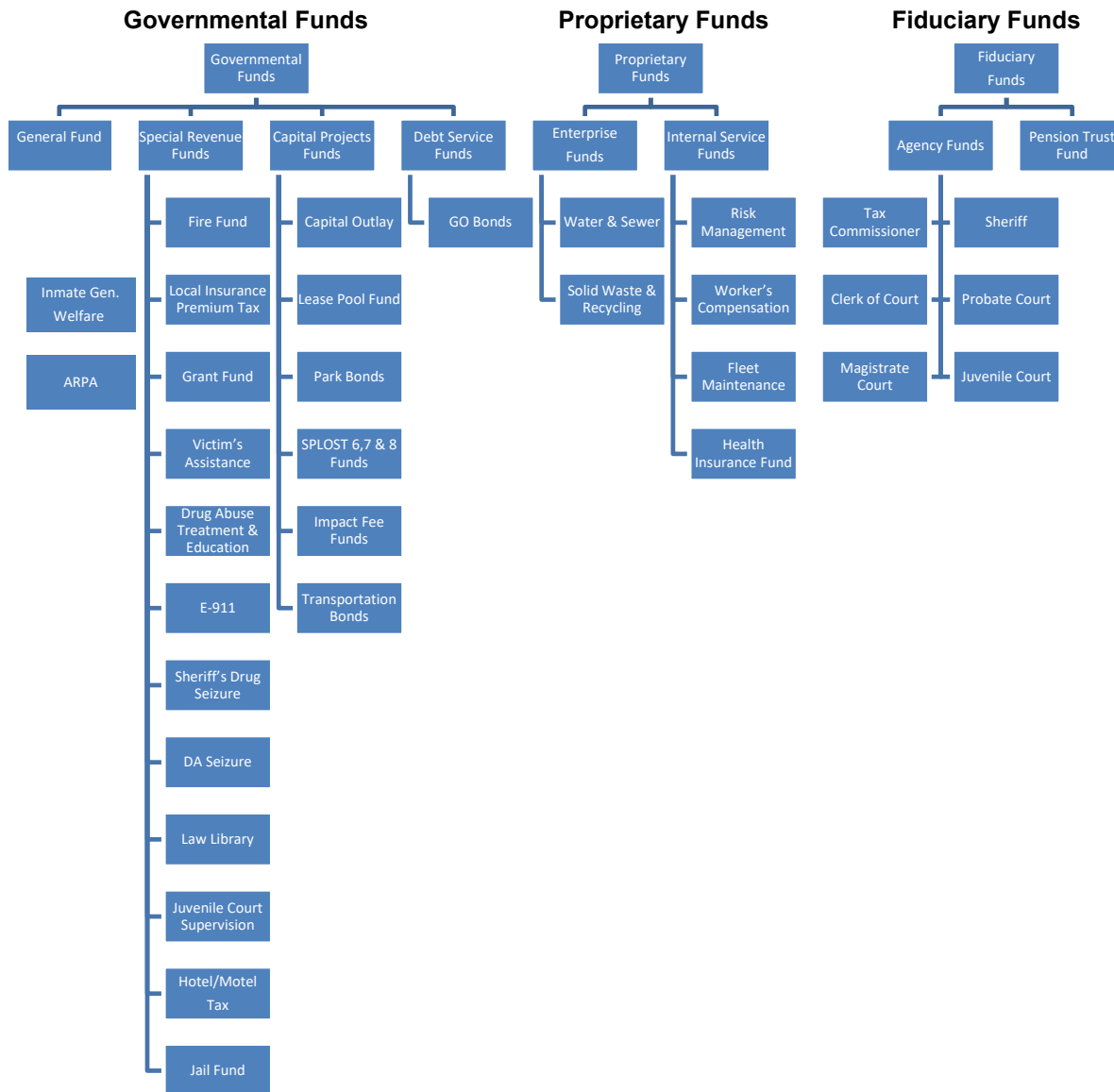
1. The County will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.
2. All investments shall be made with consideration for environmental and human rights impact.
3. The investment program shall be operated based on the following principles, 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.

# 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 source will be available and secure balances can be maintained prior to making long-term commitments. As of December 31, 2021, 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 41 separate funds that are categorized into the following three fund groups:



# 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:

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

**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

**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

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

- GO Bonds

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

- Enterprise
- Internal Service

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

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

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

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

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



# Department/Fund Relationship

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
<b>GENERAL FUND</b>	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
<b>SPECIAL REVENUE FUNDS</b>		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.	
Inmate General Welfare	Non-Major	Accounts for funds collected from commissary sales to provide recreational materials for the benefit of the inmates at the county 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.	
American Rescue Plan Fund	Major	Accounts for the federal grant funds to be received in 2021 and 2022 to be expensed on eligible projects to benefit Forsyth County.	
Local Insurance Premium Tax Fund	Non-Major	Accounts for the annual Local Insurance Premium Tax received in order to fund Engineering department to benefit Forsyth County.	

## Department/Fund Relationship (continued)

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
Grant Fund	Non-Major	A special revenue fund designed to account for all Federal and State grant programs.	
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.	
<b>ENTERPRISE FUNDS</b>		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.	
<b>INTERNAL SERVICE FUNDS</b>		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.	
Health Insurance Fund	Non-Major	Accounts for charges to other funds and accounts for the cost of the County's health insurance program.	
Worker's Compensation	Non-Major	Accounts for charges to other funds and for the payment of the workers' compensation insurance and claims.	
Fleet Maintenance	Non-Major	Accounts for charges to other funds and to account for the costs of operating the fleet maintenance function.	
<b>DEBT SERVICE FUNDS</b>		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
<b>CAPITAL PROJECTS FUNDS</b>		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

		General	Law	DA Drug	SO Drug	D.A.T.E	E911	Jail	Inmt Gen	Victims	Juvenile	Ins	Grant	Fire	Hotel	Capital	Enterprise	Internal	
<u>Department/Office</u>		<u>Fund</u>	<u>Library</u>	<u>Seizure</u>	<u>Seizure</u>	<u>Edu</u>	<u>Fund</u>	<u>Fund</u>	<u>Welfare</u>	<u>Witness</u>	<u>Court Supv</u>	<u>Prem.</u>	<u>Fund</u>	<u>Fund</u>	<u>Tax</u>	<u>Funds</u>	<u>Funds</u>	<u>Service</u>	
General Government	Administration	X																	
	Board of Commissioners	X															X		
	Business License	X																	
	Communications	X															X		
	Finance	X																	
	Geographic Information Service	X															X		
	Info Systems & Technology	X															X		
	Office Services	X																	
	Payroll Services	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 System	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																		
Public Safety	Ambulance Service	X																	
	Corner	X															X		
	Emergency Management System	X											X						
	Fire Department												X	X			X		
	Public Safety Radio System	X					X										X		
Sheriff's Office	X			X			X	X					X			X	X		
Public Works	Fleet															X			
	General Engineering											X				X			
	Recycling & Solid Waste																X		
	Roads & Bridges											X	X				X		
	Storm Water Management											X							
	Traffic Engineering											X							
Water & Sewer																	X		
Health & Welfare	Animal Services	X															X		
	Animal Shelter	X																	
	Public Transportation	X											X						
	Other Agency Funding	X																	
	Public Health/Mental Health	X																	
	Public Welfare	X																	
Senior Services	X											X				X			
Culture & Rec.	Extension Service	X																	
	Library	X															X		
	Parks and Recreation	X											X				X		
Housing & Dev.	Building & Econ. Dev (B&ED)	X															X		
	Capital Project. Management	X																	
	Code Compliance	X																	
	Economic Development	X													X				
	Natural Resource Conservation	X																	
	Planning & Comm. Dev. (P&CD)	X															X		

# 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.
  - o 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:
  - o Position control report

- o 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
  - o All “new budget items” and replacement “capital items” are reviewed
  - o 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
  - o Budget is available for viewing on this day via hard copy at the Administration reception desk and available via the county website
- A Public Hearing is held on the Proposed budget to obtain taxpayer comments on the proposed budget, early October
- BOC will adopt the Final budget, late October or early November
- Final adopted budget is posted to the county website
- The final adopted budget is entered into the county's financial software system in November

## Budgetary Control:

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

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



Photo: Board of Commissioners meeting room

# FY 2022 Budget Calendar

**JANUARY 2021**

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						

**FEBRUARY 2021**

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						

**MARCH 2021**

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			

**APRIL 2021**

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	

**MAY 2021**

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					

**JUNE 2021**

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			

**February**  
Payroll and Budget prep reports for review prior to Departmental review

**March**  
Budget Kick-Off Meeting (3/8)  
Departments send in budget requests to Finance

**April**  
Finance Budget Team meetings - Track 1

**May**  
Finance Committee meetings - Track 1

**June**  
Authorization to advertise Millage Rate (6/8)  
Finance Budget Team meetings - Track 2

**July**  
1st and 2nd Millage Rate Public Hearings (7/8)  
3rd Public Hearing and Adoption of the Millage Rate (7/22)

**August - September**  
Preparation of the 2022 Proposed Budget

**October**  
FY 2022 Proposed Budget Presentation to Commissioners (10/12)

**November**  
Public Hearing and Adoption of the FY 2022 Proposed Budget (11/4)

 BOC WORK SESSIONS

 BOC REGULAR MEETINGS AND PUBLIC HEARINGS

 BUDGET PROCESS KICK OFF MEETING- ADOPTION

**JULY 2021**

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 2021**

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				

**SEPTEMBER 2021**

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

**OCTOBER 2021**

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						

**NOVEMBER 2021**

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				

**DECEMBER 2021**

S	M	T	W	T	F	S
ON			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	



# Budget Workflow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2022 Budget.

2022 Budget Process - Flow Chart		Feb	Mar	April	May	June	July	Aug	Sep	Oct	Nov
<b>Budget Development, Review and Adoption</b>											
Finance Budget Team & Payroll	Personnel runs Position Control Report	→									
	Finance Budget Team reviews Position Control Report	→									
	FY 2022 Budget Kick-Off Meeting		→								
	Finance Budget Team meets with Elected Officials and Track 1 Departments			→							
	Finance Budget Team presents FY 2021 Preliminary Budget					→					
	Finance Budget Team request authorization to advertise Millage rates for General Fund					→					
	Finance Budget Team meets with Track 2 Departments					→					
	Advertise Public Hearings for Adoption of Millage Rates						→				
	Advertise for Public Hearing regarding FY 2021 Proposed Budget									→	
	Proposed Budget review by Interim County Manager, CFO & Finance Director									→	
	<b>Budget Development &amp; Review</b>										
Elected Officials, Offices & Departments	Departments review Position Control	→									
	Deadline for Departments & Offices to submit requests to Budget Finance Team		→								
	Departments review FY 2022 Preliminary Budget for Board of Commissioners				→						
<b>Budget Review &amp; Discussion</b>											
Finance Committee	Meets with Elected Officials, Offices & Departments				→						
	Meets with Track 2 Departments					→					
<b>Millage Rate Adoption &amp; Budget Adoption</b>											
Board of Commissioners	1st & 2nd Public Hearing held regarding Millage Rate - July 8						→				
	3rd Public Hearing and Adoption of Millage Rate - July 22						→				
	Public Hearing - FY 2022 Proposed Budget									→	
	Board of Commissioners Adopted FY 2022 Proposed Budget									→	

# 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 2022 beginning January 1, 2022 and ending December 31, 2022.

**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 2022 which was made available for public review; and,

**WHEREAS**, pursuant to notices published October 20 and 23, 2021 and a public hearing was conducted on November 4, 2021 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 November 4, 2021 after public notices of October 20 and 23, 2021 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2022.

**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED**, that the budget for 2022, 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.

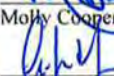
**BE IT FURTHER RESOLVED**, that the Chief Financial Officer is authorized to amend the budget with approval from the County Manager to reflect a use of reserves for open encumbrances/purchase orders and previously funded and approved projects or tasks that were delayed because of operational constraints.

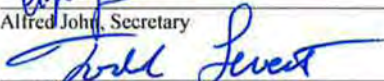
Resolved, this 4th day of November 2021.

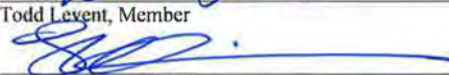
**FORSYTH COUNTY BOARD OF  
COMMISSIONERS**

  
\_\_\_\_\_  
Cindy J. Mills, Chair

  
\_\_\_\_\_  
Molly Cooper, Vice Chair

  
\_\_\_\_\_  
Alfred John, Secretary

  
\_\_\_\_\_  
Todd Levent, Member

  
\_\_\_\_\_  
Laura Semanson, Member

ATTEST:  
  
\_\_\_\_\_  
Rhonda P. Hansard  
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 Exhibit A

**FORSYTH COUNTY, GEORGIA**  
**FY 2022 Adopted Budget Resolution Exhibit A**  
**January 1, 2022 to December 31, 2022**

	General Fund	Special Revenue Funds						
	General Fund	Law Library Fund	DA Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treat & Educ	Emergency 911 Fund	Jail Fund	Inmate General Welfare Fund
<b>Revenues :</b>								
Taxes	130,797,490	0	0	0	0	0	0	0
Licenses & Permits	5,971,000	0	0	0	0	0	0	0
Intergovern Revenues	366,000	0	0	0	0	0	0	0
Charges for Services	20,307,834	0	0	0	0	0	0	0
Fines & Forfeit	2,350,000	112,744	4,000	267,000	545,000	5,600,000	205,000	0
Investment Income	500,000	0	0	4,500	6,000	30,000	12,000	1,000
Contributions & Donations	13,000	0	0	10,000	0	0	0	0
Miscellaneous Revenue	1,268,764	0	0	0	0	7,500	0	168,000
Other Financing Sources & Transfers	2,600,000	0	0	438,000	300,000	134,030	547,845	0
<b>Total</b>	<b>\$164,174,088</b>	<b>\$112,744</b>	<b>\$4,000</b>	<b>\$719,500</b>	<b>\$851,000</b>	<b>\$5,771,530</b>	<b>\$764,845</b>	<b>\$169,000</b>
<b>Expenditures :</b>								
Salaries & Benefits	103,833,415	21,530	0	28,000	184,377	4,699,728	0	0
Operating	31,236,778	90,482	4,000	311,500	604,520	562,650	664,845	159,000
Capital	1,527,473	0	0	180,000	0	0	100,000	10,000
Internal Service Charges	4,291,862	732	0	0	4,308	409,152	0	0
Other Charges & Transfers	20,111,107	0	0	0	3,687	100,000	0	0
Debt Services	0	0	0	0	0	0	0	0
Contingencies & Reserves	3,173,453	0	0	200,000	54,108	0	0	0
<b>Total</b>	<b>\$164,174,088</b>	<b>\$112,744</b>	<b>\$4,000</b>	<b>\$719,500</b>	<b>\$851,000</b>	<b>\$5,771,530</b>	<b>\$764,845</b>	<b>\$169,000</b>

	Special Revenue Funds							Capital Fund
	Victim's Wtns Asst Prog Fund	Juvenile Court Supervision Fund	American Rescue Plan Act	Local Insurance Prem Tax Fund	Grant Fund	Fire Fund	Hotel/Motel Tax Fund	Capital Outlay Fund
<b>Revenues :</b>								
Taxes	0	0	0	12,500,000	0	30,344,544	600,000	70,000
Licenses & Permits	0	0	0	33,000	0	221,000	0	0
Intergovern Revenues	0	0	23,721,544	0	11,310,481	0	0	0
Charges for Services	0	0	0	20,000	62,600	-805,500	0	50,000
Fines & Forfeit	130,000	7,000	0	0	0	0	0	0
Investment Income	500	150	700,000	0	0	100,000	0	50,000
Contributions & Donations	9,000	0	0	0	45,000	4,000	0	0
Miscellaneous Revenue	0	0	0	1,000	0	34,600	0	0
Other Financing Sources & Transfers	436,390	11,460	23,721,544	1,280,009	858,113	2,528,150	0	52,024,501
<b>Total</b>	<b>\$575,890</b>	<b>\$18,610</b>	<b>\$48,143,088</b>	<b>\$13,834,009</b>	<b>\$12,276,194</b>	<b>\$32,426,794</b>	<b>\$600,000</b>	<b>\$52,194,501</b>
<b>Expenditures :</b>								
Salaries & Benefits	509,126	0	0	8,917,262	1,841,183	23,812,399	0	0
Operating	35,950	18,610	0	3,555,633	3,605,073	3,535,413	0	1,518,952
Capital	0	0	19,000,000	399,000	6,687,760	3,332,514	0	39,991,127
Internal Service Charges	4,116	0	0	962,114	130,728	1,507,308	0	0
Other Charges & Transfers	26,698	0	0	0	11,450	174,160	600,000	0
Debt Services	0	0	0	0	0	0	0	0
Contingencies & Reserves	0	0	29,143,088	0	0	65,000	0	10,684,422
<b>Total</b>	<b>\$575,890</b>	<b>\$18,610</b>	<b>\$48,143,088</b>	<b>\$13,834,009</b>	<b>\$12,276,194</b>	<b>\$32,426,794</b>	<b>\$600,000</b>	<b>\$52,194,501</b>

	Debt Service Fund	Enterprise Funds			Internal Service Funds			TOTAL FUNDS
	GO Bond Fund	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation	Fleet Maintenance	
<b>Revenues :</b>								
Taxes	15,034,602	0	0	0	0	0	0	189,346,636
Licenses & Permits	0	100,000	0	0	0	0	0	6,325,000
Intergovern Revenues	0	32,900	0	0	0	0	0	35,430,925
Charges for Services	-445,300	79,826,330	2,570,000	2,486,844	35,268,757	1,329,516	861,680	147,132,761
Fines & Forfeit	0	0	0	0	0	0	0	3,620,744
Investment Income	50,000	200,000	30,000	30,000	50,000	25,000	0	1,789,150
Contributions & Donations	0	15,075,000	0	0	0	0	0	15,156,000
Miscellaneous Revenue	0	233,700	20,000	100,000	55,000	40,000	0	1,928,564
Other Financing Sources & Transfers	101,917	0	765,679	42,293	0	0	1,053,000	86,842,931
<b>Total</b>	<b>\$14,741,219</b>	<b>\$95,467,930</b>	<b>\$3,385,679</b>	<b>\$2,659,137</b>	<b>\$35,373,757</b>	<b>\$1,394,516</b>	<b>\$1,914,680</b>	<b>\$487,572,711</b>
<b>Expenditures :</b>								
Salaries & Benefits	0	12,427,583	1,181,465	318,095	3,600,000	1,282,224	1,521,765	164,178,152
Operating	10,000	32,718,194	1,101,650	2,303,950	1,104,600	41,000	215,875	83,398,675
Capital	0	2,648,255	229,000	0	0	0	52,000	74,157,129
Internal Service Charges	0	1,129,092	123,564	37,092	26,969,157	45,696	125,040	35,739,961
Other Charges & Transfers	0	20,505,000	750,000	0	1,600,000	0	0	43,882,102
Debt Services	14,731,219	9,417,100	0	0	0	0	0	24,148,319
Contingencies & Reserves	0	16,622,706	0	0	2,100,000	25,596	0	62,068,373
<b>Total</b>	<b>\$14,741,219</b>	<b>\$95,467,930</b>	<b>\$3,385,679</b>	<b>\$2,659,137</b>	<b>\$35,373,757</b>	<b>\$1,394,516</b>	<b>\$1,914,680</b>	<b>\$487,572,711</b>



# 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

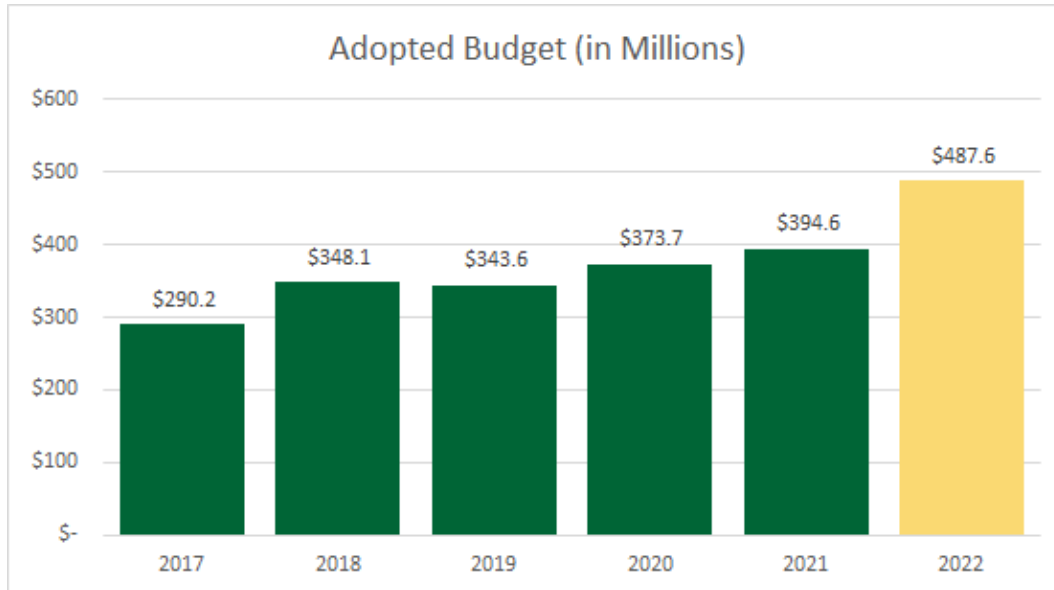
## Financial Summaries

**This section includes summaries of the multiple funds and the budget at a glance.**



# Budget at a Glance

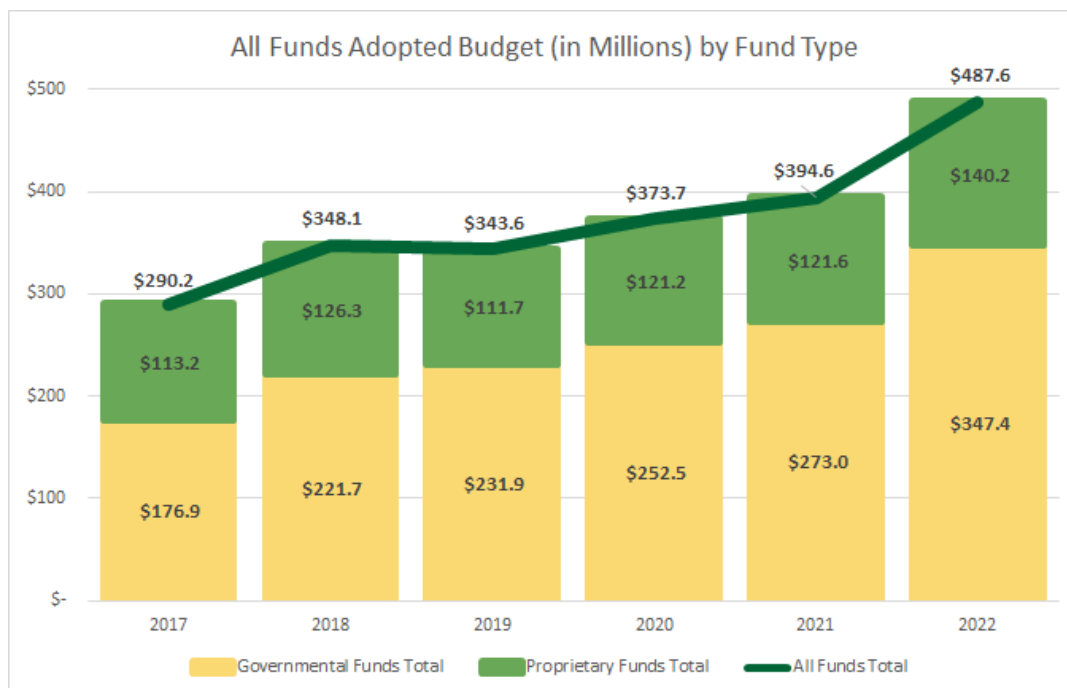
The total FY 2022 Adopted Budget, including governmental and proprietary funds, is \$487.6 million. The Governmental Funds budget, which is \$347.4 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary Funds budget, which is \$140.2 million, is made up of the Enterprise Funds and the Internal Service Funds.



**Figure 1 - Adopted Budget**

The FY 2022 Adopted Budget is \$93.0 million more than the FY 2021 Adopted Budget. The main drivers are:

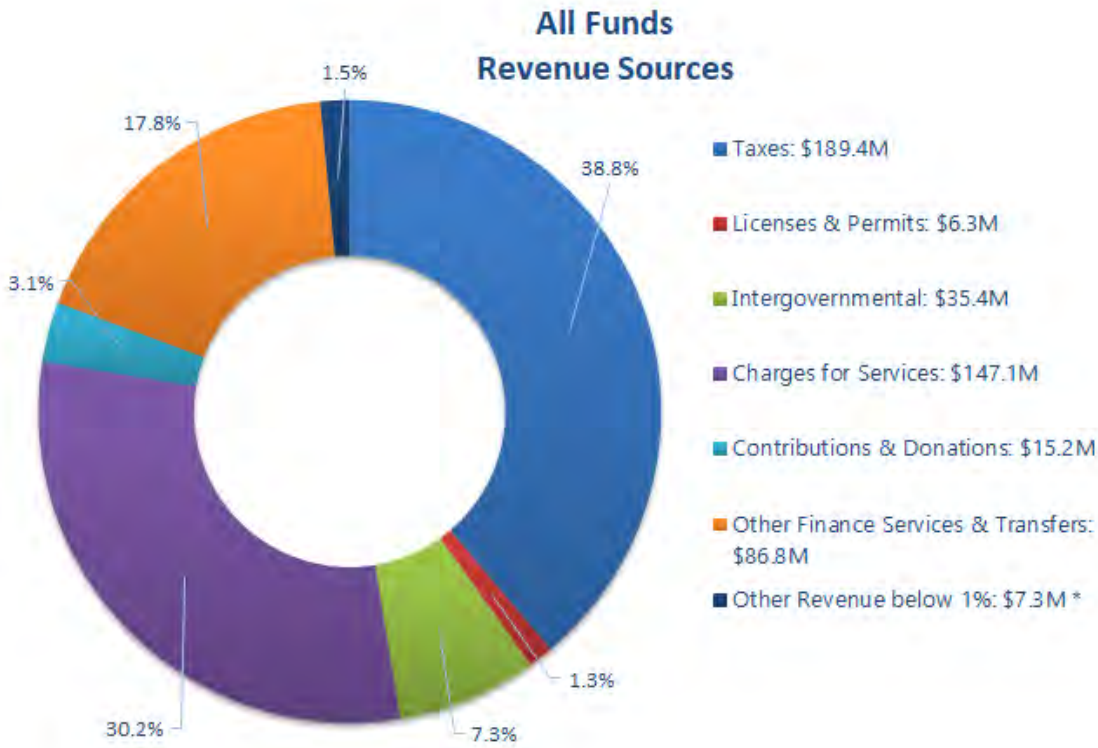
- \$48.1M American Care Act Fund (Special Revenue Fund) that is listed in 2022, but not in 2021.
- \$18.5M in Water & Sewer Fund due to including the non-cash contribution revenue that was not included in 2021.
- \$12.3M in General Fund driven by 3% increase to property taxes, major increase to LOST and other revenue that was conservatively budgeted in 2021 due to the economic uncertainty and COVID-19.



**Figure 2 – All Funds by Fund Type Revenue History**



**Budget at a Glance (continued)**

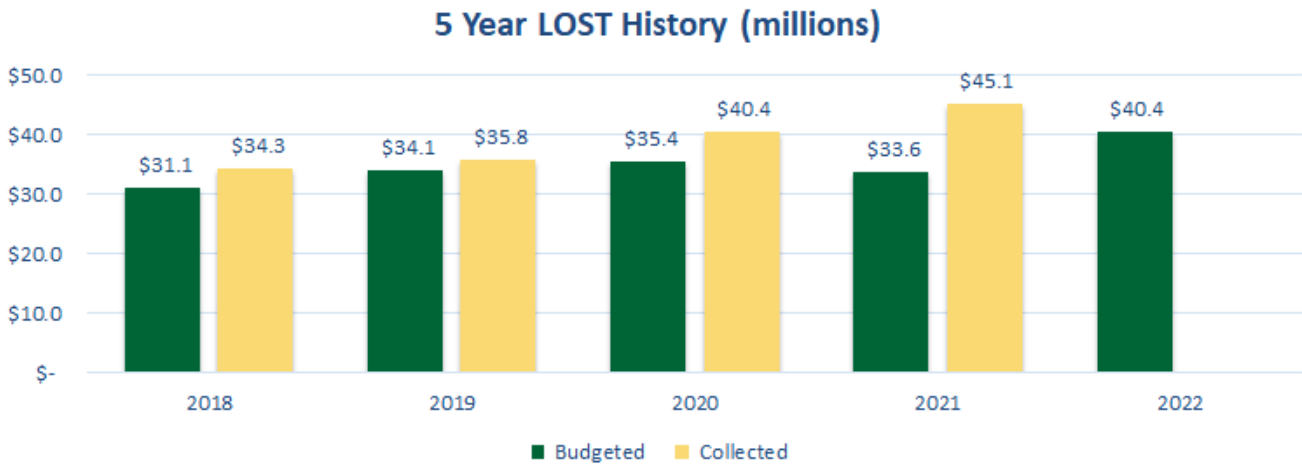


**Figure 3 – Revenue Sources**

Other Revenue below 1%: \$7.3M represents Fines & Forfeitures \$3.6M, Miscellaneous Revenue \$1.9M, and Investment Income \$1.8M. The total FY 2022 Adopted Budget for revenues is \$487.6 million, all funds included. \$336.5 million or 69.0% of the total revenue is comprised of the following **major** revenue categories: :

- **Taxes**  
\$189.4 million
- **Charges for services**  
\$147.1 million

The following graphs depict a few of the county’s revenue sources for this 2022 budget year.



The projected total for FY 2021 LOST revenue is \$45.1 million.

## Budget at a Glance (continued)

### Planning Permit Fees

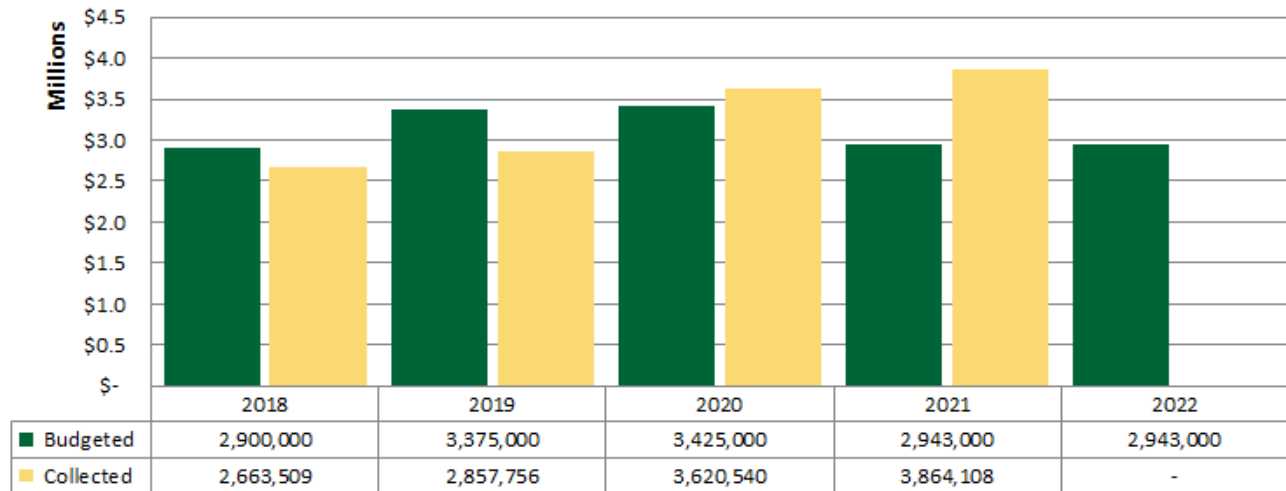


Figure 5 – Planning Permit Fees

The projected total for FY 2021 Planning Permit Revenue is \$3.9 million.

### Alcoholic Beverage Tax History

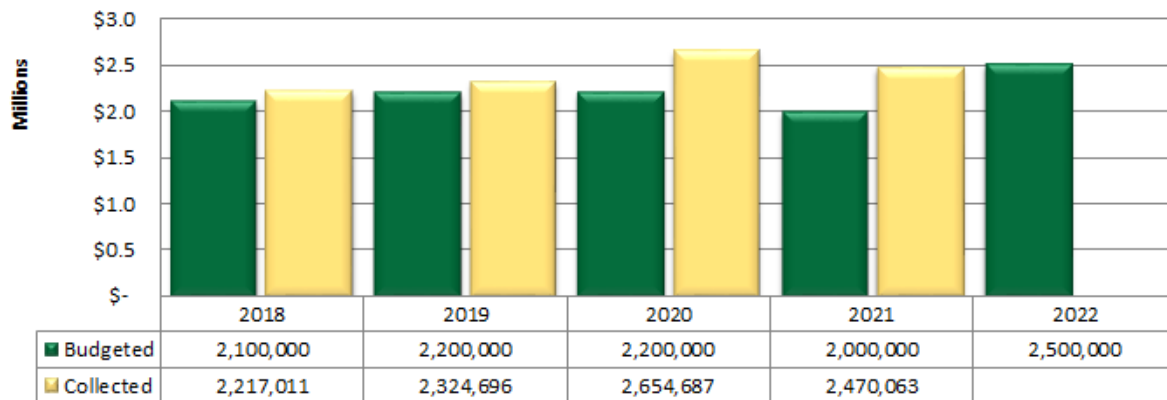


Figure 6 – Alcohol Beverage Tax History

The projected total for the FY 2021 Alcohol beverage tax collections received is \$2.5 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, a 3% increase from 2021 Budget
- Personal Property
  - Revenue based on millage rate levied on personal property values collected by Tax Commissioner
  - Budget based on tax digest, a 3% increase from 2021 Budget
- 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 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 business 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, and 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

#### 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
- Marriage
  - Marriage licenses
  - Budget based on projections from activity
- Pawnbroker's
  - Pawnbroker's license
  - Budget based on recent activity



## Budget at a Glance (continued)

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### 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)

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### 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
  - 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:

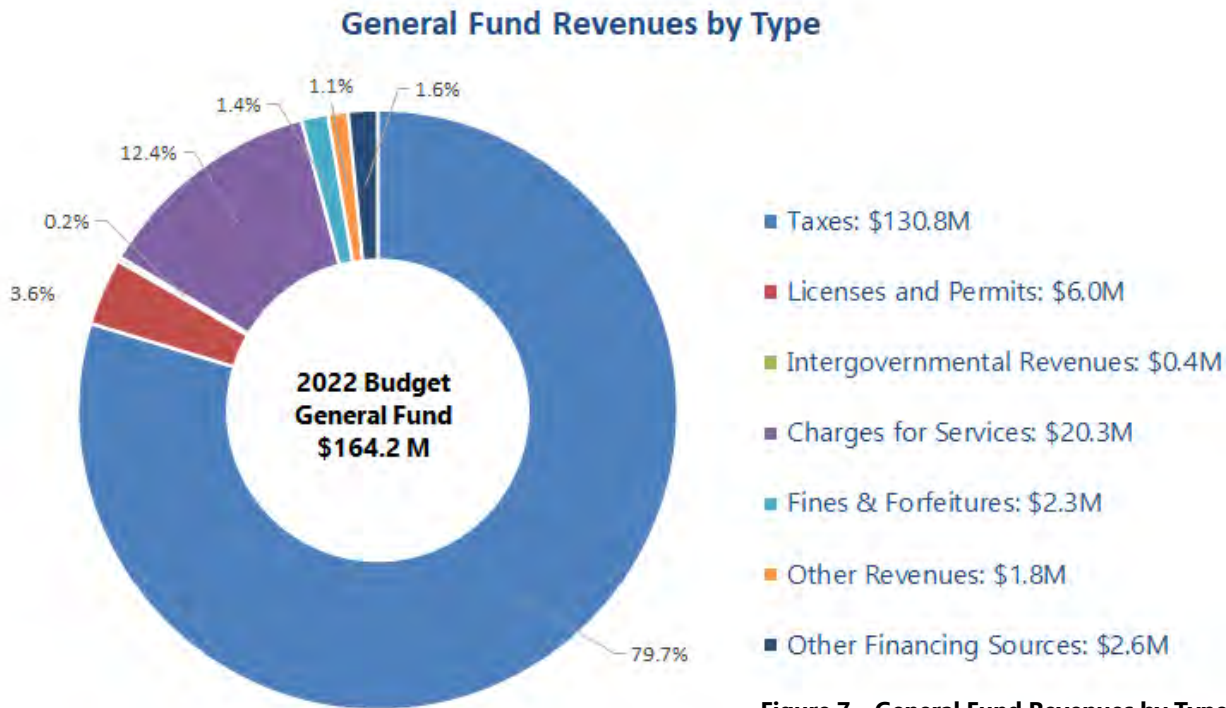
- Transfers from other funds
- Use of fund balance
  - Applied to the re-budgeting of items not completed in prior year
- Assigned fund balance - encumbrances
  - Fund balance assigned to cover prior year budgeted encumbrances
- Employee payments for Public Health Service Act (PHSA) and retirees
  - Payments from prior employees and retirees for insurance
  - Budget based on current activity

*All these categories may not be applicable to every fund.*



## GENERAL FUND REVENUES

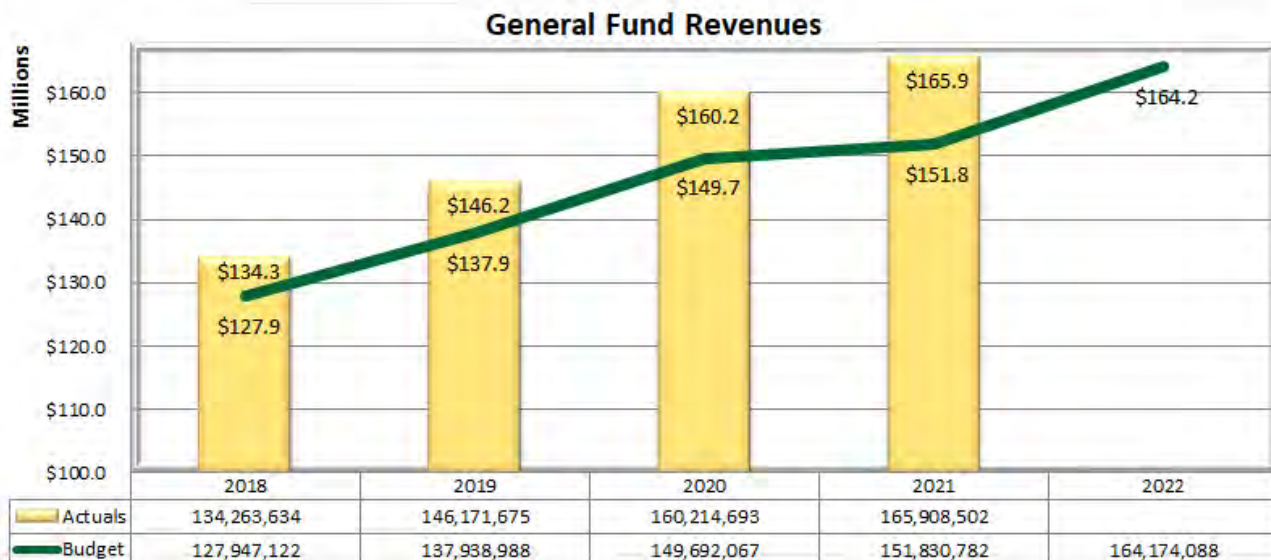
The General Fund, at \$164.2 million in revenues, is the largest fund in the county. It provides the funding for most of the county’s departments and offices, which the primary source of revenue is taxes. Taxes account for 79.7%, or \$130.8 million of the revenue. The main component is Property Taxes that are levied at \$63.3 million and the Local Option Sales Tax (LOST) at \$40.4 million.



**Figure 7 – General Fund Revenues by Type**

The General Fund budgeted revenues for FY 2022 show an increase of \$12.4 million from FY 2021 Adopted Budget of \$151.8 million. Due to the economic uncertainty and COVID-19, the 2021 Budget was more conservative than the 2020 Actuals and the 2021 Projected Actuals. Specific revenue increases include:

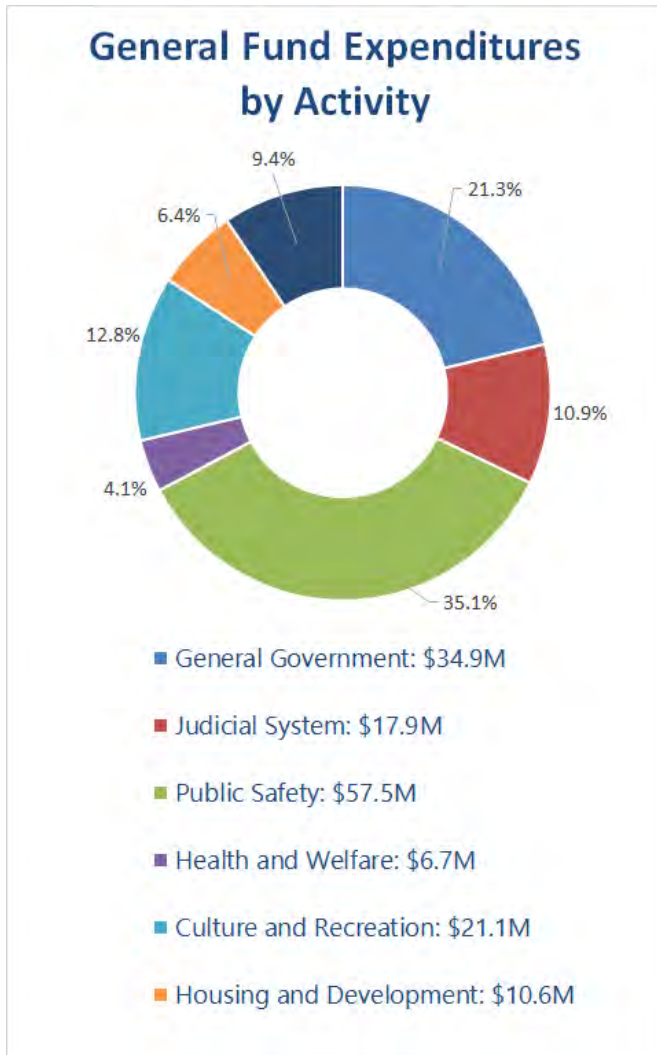
- Local Option Sales Tax (LOST) Increase by \$6.8M or 20.2%
- Title Ad Valorem Tax (TAVT) Increase by \$2.9M or 21.3%
- Property Taxes Increase by \$1.8M or 3.0% driven by the 4.8% tax digest increase



**Figure 8 – General Fund Revenues**

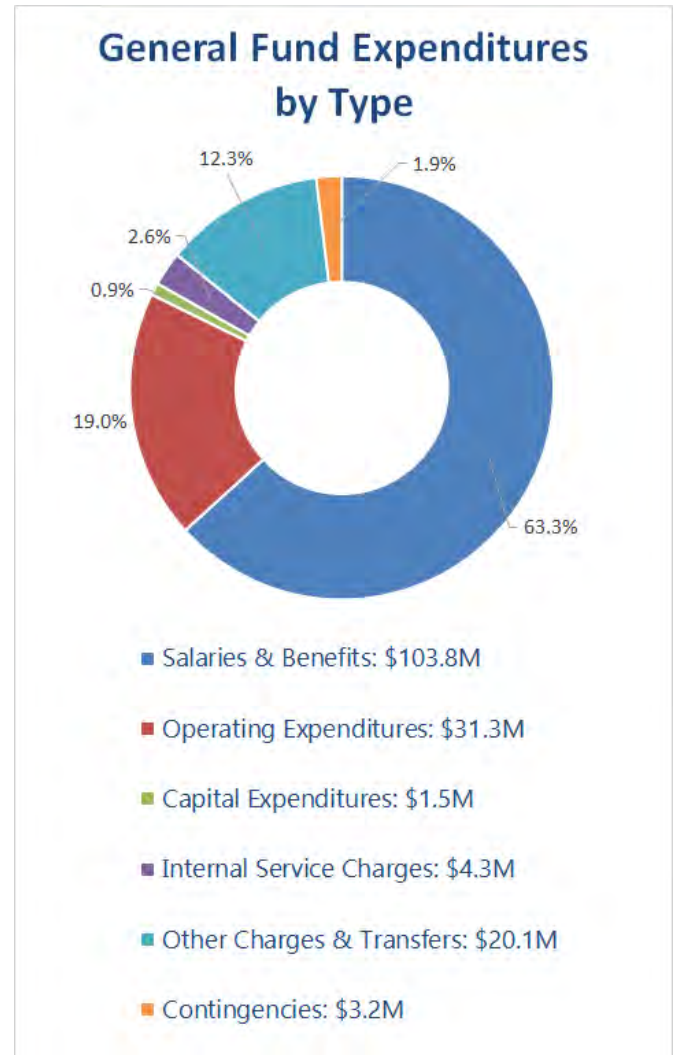
## GENERAL FUND EXPENDITURES

FY 2022 General Fund expenditures budgeted are \$12.4 million more than the FY 2021 Adopted Budget.



**Figure 9 – General Fund Expenditures by Activity**

The major service provided to citizens is public safety which is 35.1% or \$57.5 million of the 2022 General Fund Adopted Budget.



**Figure 10 – General Fund Expenditures by Type**

Salaries and Benefits make up the largest expenditures of 63.3% or \$103.8 million of the 2022 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, Business License, Communications, Voter Registration, and more.

**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 Public Safety Radio System.

**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

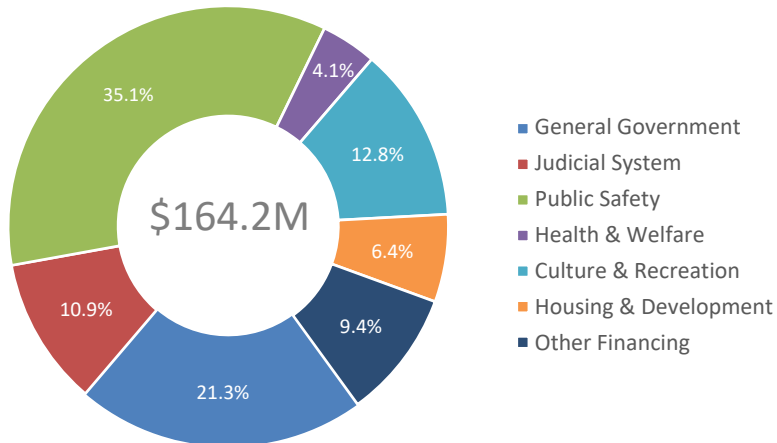
**FORSYTH COUNTY, GEORGIA**  
**FY 2022 Adopted Budget Summary**  
 January 1, 2022 to December 31, 2022

GENERAL FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2022 Adopted Budget
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	130,797,490
Licenses & Permits	-	-	-	-	-	5,971,000
Intergovern Revenues	-	-	-	-	-	366,000
Charges for Services	-	-	-	-	-	20,307,834
Fines & Forfeit	-	-	-	-	-	2,350,000
Investment Income	-	-	-	-	-	500,000
Contributions & Donations	-	-	-	-	-	13,000
Miscellaneous Revenue	-	-	-	-	-	1,268,764
Transfers & Use of Fund Balance	-	-	-	-	-	2,600,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,174,088</b>
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Administration	\$ 1,196,044	\$ 67,215	\$ -	\$ 15,108	\$ -	1,278,367
Board of Commissioners	290,900	170,400	-	14,940	-	476,240
Business Licenses	558,697	60,670	4,300	4,956	-	628,623
Communications	683,039	124,280	-	6,708	-	814,027
Finance	1,770,684	127,450	-	15,972	-	1,914,106
Geographic Information Svcs	1,163,412	160,500	104,700	11,340	-	1,439,952
Info Systems & Technology	2,445,599	2,092,650	156,960	29,652	-	4,724,861
Non-Department	10,000	1,555,200	-	-	-	1,565,200
Office Services	-	545,000	-	-	-	545,000
Payroll Services	297,070	54,200	-	2,592	-	353,862
Personnel Services	759,829	168,770	-	7,356	-	935,955
Procurement	1,089,374	31,900	-	10,260	-	1,131,534
Public Facilities	2,204,627	5,137,835	56,000	73,030	-	7,471,492
Rural Development	-	-	-	-	271,128	271,128
Tax Assessor	3,365,971	503,400	-	59,388	-	3,928,759
Tax Commissioner's Office	3,804,386	789,671	2,500	49,212	-	4,645,769
Training & Development	109,704	50,000	-	-	-	159,704
Voter Registration	2,165,181	409,490	-	8,064	-	2,582,735
<b>Total</b>	<b>\$ 21,914,517</b>	<b>\$ 12,048,631</b>	<b>\$ 324,460</b>	<b>\$ 308,578</b>	<b>\$ 271,128</b>	<b>\$ 34,867,314</b>
	<b>62.9%</b>	<b>34.6%</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.8%</b>	<b>21.2%</b>
<b>JUDICIAL SYSTEM</b>						
Accountability Court	\$ 468,845	\$ -	\$ -	\$ 7,824	\$ 57,305	\$ 533,974
Board of Equalization	27,720	15,300	-	-	-	43,020
Clerk of Courts	2,942,984	454,600	-	28,812	-	3,426,396
Court Administration	1,183,914	231,100	-	5,640	-	1,420,654
District Attorney	980,637	48,800	-	18,132	-	1,047,569
Indigent Defense	490,982	1,126,800	-	5,352	-	1,623,134
Juvenile Court	1,261,197	1,073,500	-	18,636	-	2,353,333
Magistrate Court	1,493,840	110,400	-	14,628	-	1,618,868
Pre-Trial Services	349,101	21,250	-	3,072	-	373,423
Probate Court	1,301,616	225,000	-	14,688	-	1,541,304
State Court	1,144,034	59,900	-	14,700	-	1,218,634
State Court Solicitor	2,004,297	55,600	-	32,016	-	2,091,913
Superior Court	572,394	48,900	-	5,724	-	627,018
<b>Total</b>	<b>\$ 14,221,561</b>	<b>\$ 3,471,150</b>	<b>\$ -</b>	<b>\$ 169,224</b>	<b>\$ 57,305</b>	<b>\$ 17,919,240</b>
	<b>79.4%</b>	<b>19.4%</b>	<b>0.0%</b>	<b>0.9%</b>	<b>0.3%</b>	<b>10.9%</b>

# Adopted Budget Summary (continued)

GENERAL FUND (Continued)	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2022 Adopted Budget
<b>PUBLIC SAFETY</b>						
Ambulance Service	\$ -	\$ 996,076	\$ -	\$ -	\$ -	996,076
Coroner & Medical Examiner	127,107	50,000	-	3,672	-	180,779
Emergency Management Agency	238,759	95,800	-	5,136	50,000	389,695
Public Safety Radio System	118,364	128,486	-	3,948	-	250,798
Sheriff's Office	45,233,368	8,468,360	448,700	1,475,784	113,485	55,739,697
<b>Total</b>	<b>\$ 45,717,598</b>	<b>\$ 9,738,722</b>	<b>\$ 448,700</b>	<b>\$ 1,488,540</b>	<b>\$ 163,485</b>	<b>\$ 57,557,045</b>
	<b>79.4%</b>	<b>16.9%</b>	<b>0.8%</b>	<b>2.6%</b>	<b>0.3%</b>	<b>35.1%</b>
<b>HEALTH &amp; WELFARE</b>						
Animal Services	\$ 682,803	\$ 81,665	\$ 63,969	\$ 11,676	\$ -	840,113
Animal Shelter	1,422,181	241,470	40,000	18,756	-	1,722,407
Public Transportation	284,457	270,891	-	4,080	344,049	903,477
Other General Government Depts.	-	66,700	-	3,660	579,000	649,360
Senior Services	2,135,837	229,970	6,592	41,940	188,729	2,603,068
<b>Total</b>	<b>\$ 4,525,278</b>	<b>\$ 890,696</b>	<b>\$ 110,561</b>	<b>\$ 80,112</b>	<b>\$ 1,111,778</b>	<b>\$ 6,718,425</b>
	<b>67.4%</b>	<b>13.3%</b>	<b>1.6%</b>	<b>1.2%</b>	<b>16.5%</b>	<b>4.1%</b>
<b>CULTURE AND RECREATION</b>						
Extension Service	\$ 35,759	\$ 220,200	\$ -	\$ 2,784	\$ -	258,743
Library	-	17,500	-	84,180	7,691,021	7,792,701
Parks & Recreation	8,358,693	3,806,154	586,285	271,080	-	13,022,212
<b>Total</b>	<b>\$ 8,394,452</b>	<b>\$ 4,043,854</b>	<b>\$ 586,285</b>	<b>\$ 358,044</b>	<b>\$ 7,691,021</b>	<b>\$ 21,073,656</b>
	<b>39.8%</b>	<b>19.2%</b>	<b>2.8%</b>	<b>1.7%</b>	<b>36.5%</b>	<b>12.8%</b>
<b>HOUSING &amp; DEVELOPMENT</b>						
Building & Economic Development	\$ 3,500,568	\$ 308,405	\$ -	\$ 64,632	\$ -	3,873,605
Capital Project Management	864,181	50,000	25,280	12,960	-	952,421
Code Compliance	1,236,272	94,595	29,887	26,316	-	1,387,070
Economic Development	-	140,000	-	-	310,000	450,000
Natural Resource Conserv Services	114,983	4,012	-	1,380	-	120,375
Planning & Community Development	3,294,005	446,713	2,300	32,076	-	3,775,094
<b>Total</b>	<b>\$ 9,010,009</b>	<b>\$ 1,043,725</b>	<b>\$ 57,467</b>	<b>\$ 137,364</b>	<b>\$ 310,000</b>	<b>\$ 10,558,565</b>
	<b>85.3%</b>	<b>9.9%</b>	<b>0.5%</b>	<b>1.3%</b>	<b>2.9%</b>	<b>6.4%</b>
<b>OTHER FINANCING</b>						
Contingency	\$ -	\$ -	\$ -	\$ -	2,673,453	2,673,453
Non-Departmental	-	-	-	-	11,006,390	11,006,390
Retiree Benefits	50,000	-	-	1,750,000	-	1,800,000
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,750,000</b>	<b>\$ 13,679,843</b>	<b>\$ 15,479,843</b>
	<b>0.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>11.3%</b>	<b>88.4%</b>	<b>9.4%</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 103,833,415</b>	<b>\$ 31,236,778</b>	<b>\$ 1,527,473</b>	<b>\$ 4,291,862</b>	<b>\$ 23,284,560</b>	<b>\$ 164,174,088</b>
<b>% of Fund Total</b>	<b>63.2%</b>	<b>19.0%</b>	<b>0.9%</b>	<b>2.6%</b>	<b>14.2%</b>	

2022 Adopted Budget  
General Fund Expenditures by Function



## Adopted Budget Summary (continued)

SPECIAL REVENUE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2022 Adopted Budget
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	43,444,544
Licenses & Permits	-	-	-	-	-	254,000
Intergovern Revenues	-	-	-	-	-	35,032,025
Charges for Services	-	-	-	-	-	4,877,100
Fines & Forfeit	-	-	-	-	-	1,270,744
Investment Income	-	-	-	-	-	854,150
Contributions & Donations	-	-	-	-	-	68,000
Miscellaneous Revenue	-	-	-	-	-	211,100
Transfers & Use of Fund Balance	-	-	-	-	-	30,255,541
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>116,267,204</b>
<b>EXPENDITURES</b>						
Law Library Fund	\$ 21,530	\$ 90,482	\$ -	\$ 732	\$ -	112,744
DA Drug Seizure Fund	-	4,000	-	-	-	4,000
Sheriff Drug Seizure Fund	28,000	311,500	180,000	-	200,000	719,500
Drug Abuse Treatment & Education	184,377	604,520	-	4,308	57,795	851,000
Emergency 911 Fund	4,699,728	562,650	-	409,152	100,000	5,771,530
Jail Fund	-	664,845	100,000	-	-	764,845
Inmate General Welfare	-	159,000	10,000	-	-	169,000
Victim's Witness Asst Prog Fund	509,126	35,950	-	4,116	26,698	575,890
Juvenile Court Supervision Fund	-	18,610	-	-	-	18,610
American Rescue Plan Act	-	-	19,000,000	-	29,143,088	48,143,088
Grant Fund	1,841,183	3,605,073	6,687,760	130,728	11,450	12,276,194
Hotel/Motel Tax Fund	-	-	-	-	600,000	600,000
<b>Total</b>	<b>\$ 7,283,944</b>	<b>\$ 6,056,630</b>	<b>\$ 25,977,760</b>	<b>\$ 549,036</b>	<b>\$ 30,139,031</b>	<b>\$ 70,006,401</b>
<b>Local Insurance Prem Tax Fund</b>						
Roads & Bridges	\$ 5,037,561	\$ 2,315,423	\$ 170,000	\$ 239,448	\$ -	7,762,432
Traffic Engineering	408,962	353,880	35,000	12,792	-	810,634
Storm Water Management	1,237,878	426,000	-	25,824	-	1,689,702
General Engineering	2,232,861	460,330	194,000	684,050	-	3,571,241
<b>Total</b>	<b>\$ 8,917,262</b>	<b>\$ 3,555,633</b>	<b>\$ 399,000</b>	<b>\$ 962,114</b>	<b>\$ -</b>	<b>13,834,009</b>
<b>Fire Fund</b>						
Fire Department (CARP/Contingency)	\$ -	\$ -	\$ 3,239,330	\$ -	\$ 165,000	\$ 3,404,330
Fire Administration	5,037,763	2,910,663	93,184	1,507,308	-	9,548,918
Fire Fighting	18,434,562	-	-	-	74,160	18,508,722
Fire Maintenance	340,074	624,750	-	-	-	964,824
<b>Total</b>	<b>\$ 23,812,399</b>	<b>\$ 3,535,413</b>	<b>\$ 3,332,514</b>	<b>\$ 1,507,308</b>	<b>\$ 239,160</b>	<b>\$ 32,426,794</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 40,013,605</b>	<b>\$ 13,147,676</b>	<b>\$ 29,709,274</b>	<b>\$ 3,018,458</b>	<b>\$ 30,378,191</b>	<b>\$ 116,267,204</b>
<b>% of Fund Total</b>	<b>34.4%</b>	<b>11.3%</b>	<b>25.6%</b>	<b>2.6%</b>	<b>26.1%</b>	



## Adopted Budget Summary (continued)

CAPITAL PROJECT FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2022 Adopted Budget
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	70,000
Charges for Services	-	-	-	-	-	50,000
Investment Income	-	-	-	-	-	50,000
Transfers & Use of Fund Balance	-	-	-	-	-	52,024,501
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>52,194,501</b>
<b>EXPENDITURES</b>						
Capital Outlay Fund	\$ -	\$ -	\$ 2,715,436	\$ -	\$ 5,005,985	\$ 7,721,421
State Court Solicitor	-	-	-	-	-	-
District Beautification	-	-	-	-	1,445,920	1,445,920
Neighborhood Identification	-	-	-	-	4,232,517	4,232,517
Information Systems & Technology	-	-	733,382	-	-	733,382
Communications	-	-	558,864	-	-	558,864
Animal Services	-	-	20,000	-	-	20,000
B&ED- Inspection	-	-	64,000	-	-	64,000
Public Facilities	-	1,518,952	32,475,063	-	-	33,994,015
Sheriff's Office - Administration	-	-	1,310,000	-	-	1,310,000
Coroner & Medical Examiner	-	-	34,461	-	-	34,461
Roads & Bridges	-	-	700,000	-	-	700,000
General Engineering	-	-	115,421	-	-	115,421
Fleet Services	-	-	47,000	-	-	47,000
P&R - Administration	-	-	1,217,500	-	-	1,217,500
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,518,952</b>	<b>\$ 39,991,127</b>	<b>\$ -</b>	<b>\$ 10,684,422</b>	<b>\$ 52,194,501</b>
<b>% of Fund Total</b>	<b>0.0%</b>	<b>2.9%</b>	<b>76.6%</b>	<b>0.0%</b>	<b>20.5%</b>	

DEBT SERVICE	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2022 Adopted Budget
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	15,034,602
Charges for Services	-	-	-	-	-	(445,300)
Investment Income	-	-	-	-	-	50,000
Transfers & Use of Fund Balance	-	-	-	-	-	101,917
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>14,741,219</b>
<b>EXPENDITURES</b>						
Operating	\$ -	\$ 10,000	\$ -	\$ -	\$ -	10,000
Principal Payments	-	-	-	-	9,000,000	9,000,000
Interest Payments	-	-	-	-	5,731,219	5,731,219
<b>Total</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,731,219</b>	<b>\$ 14,741,219</b>
<b>% of Fund Total</b>	<b>0.0%</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>99.9%</b>	

# Adopted Budget Summary (continued)

ENTERPRISE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2022 Adopted Budget
<b>REVENUES</b>						
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Intergovernment Revenues	-	-	-	-	-	32,900
Charges for Services	-	-	-	-	-	82,396,330
Investment Income	-	-	-	-	-	230,000
Contributions & Donations	-	-	-	-	-	15,075,000
Miscellaneous Revenue	-	-	-	-	-	253,700
Transfers & Use of Fund Balance	-	-	-	-	-	765,679
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>98,853,609</b>
<b>EXPENDITURES</b>						
Water & Sewer Fund						
Waste Water Treatment	\$ 613,204	\$ 11,601,190	\$ -	\$ -	-	12,214,394
Sewer Services	-	3,097,200	-	-	-	3,097,200
General Operations	-	4,538,300	1,000,000	1,129,092	26,894,806	33,562,198
Commercial Services	1,534,331	691,900	9,550	-	-	2,235,781
Engineering	3,792,559	1,659,059	308,000	-	-	5,759,618
Meter Services	611,126	319,210	137,500	-	-	1,067,836
Water Services	-	1,164,000	-	-	-	1,164,000
Water Treatment Facility	-	8,761,750	345,000	-	-	9,106,750
Maintenance	5,876,363	885,585	848,205	-	-	7,610,153
Water & Sewer Capital Fund	-	-	-	-	19,650,000	19,650,000
<b>Total</b>	<b>\$ 12,427,583</b>	<b>\$ 32,718,194</b>	<b>\$ 2,648,255</b>	<b>\$ 1,129,092</b>	<b>\$ 46,544,806</b>	<b>\$ 95,467,930</b>
Recycling & Solid Waste Fund						
Litter Detail	\$ 81,256	\$ 14,000	\$ -	\$ 876	\$ -	96,132
Recycling & Solid Waste	896,372	832,600	229,000	121,056	-	2,079,028
Landfill - Unrestricted	-	-	-	-	750,000	750,000
Landfill - Restricted	203,837	255,050	-	1,632	-	460,519
<b>Total</b>	<b>\$ 1,181,465</b>	<b>\$ 1,101,650</b>	<b>\$ 229,000</b>	<b>\$ 123,564</b>	<b>\$ 750,000</b>	<b>\$ 3,385,679</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 13,609,048</b>	<b>\$ 33,819,844</b>	<b>\$ 2,877,255</b>	<b>\$ 1,252,656</b>	<b>\$ 47,294,806</b>	<b>\$ 98,853,609</b>
<b>% of Fund Total</b>	<b>13.8%</b>	<b>34.2%</b>	<b>2.9%</b>	<b>1.3%</b>	<b>47.8%</b>	
<b>INTERNAL SERVICE FUNDS</b>						
INTERNAL SERVICE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2022 Adopted Budget
<b>REVENUES</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	39,946,797
Investment Income	-	-	-	-	-	105,000
Miscellaneous Revenue	-	-	-	-	-	195,000
Transfers & Use of Fund Balance	-	-	-	-	-	1,095,293
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>41,342,090</b>
<b>EXPENDITURES</b>						
Risk Management	\$ 318,095	\$ 2,303,950	\$ -	\$ 37,092	\$ -	2,659,137
Employee Health Benefits	3,600,000	-	-	26,969,157	3,600,000	34,169,157
Wellness Center	-	1,104,600	-	-	100,000	1,204,600
Workers' Compensation	1,282,224	41,000	-	45,696	25,596	1,394,516
Fleet Maintenance	1,521,765	215,875	52,000	125,040	-	1,914,680
<b>Total</b>	<b>\$ 6,722,084</b>	<b>\$ 3,665,425</b>	<b>\$ 52,000</b>	<b>\$ 27,176,985</b>	<b>\$ 3,725,596</b>	<b>\$ 41,342,090</b>
<b>% of Fund Total</b>	<b>16.3%</b>	<b>8.9%</b>	<b>0.1%</b>	<b>65.7%</b>	<b>9.0%</b>	

# All Funds Summary

	General Fund	Special Revenue Funds	Capital Fund	Debt Service Fund	Enterprise Funds	Internal Service Funds	Total Funds	% of Total
<b>Revenues :</b>								
Taxes & Commissions	\$130,797,490	\$43,444,544	\$70,000	\$15,034,602	\$0	\$0	\$189,346,636	38.8%
Licenses & Permits	5,971,000	254,000	0	0	100,000	0	6,325,000	1.3%
Intergovernmental Revenues	366,000	35,032,025	0	0	32,900	0	35,430,925	7.3%
Charges for Services	20,307,834	4,877,100	50,000	-445,300	82,396,330	39,946,797	147,132,761	30.2%
Fines & Forfeit	2,350,000	1,270,744	0	0	0	0	3,620,744	0.7%
Investment Income	500,000	854,150	50,000	50,000	230,000	105,000	1,789,150	0.4%
Contributions & Donations	13,000	68,000	0	0	15,075,000	0	15,156,000	3.1%
Miscellaneous Revenue	1,268,764	211,100	0	0	253,700	195,000	1,928,564	0.4%
Other Financing Sources	2,600,000	30,255,541	52,024,501	101,917	765,679	1,095,293	86,842,931	17.8%
<b>Total</b>	<b>\$164,174,088</b>	<b>\$116,267,204</b>	<b>\$52,194,501</b>	<b>\$14,741,219</b>	<b>\$98,853,609</b>	<b>\$41,342,090</b>	<b>\$487,572,711</b>	<b>100.0%</b>
<b>Expenditures :</b>								
Salaries & Benefits	\$103,833,415	\$40,013,605	\$0	\$0	\$13,609,048	\$6,722,084	\$164,178,152	33.7%
Operating	31,236,778	13,147,676	1,518,952	10,000	33,819,844	3,665,425	83,398,675	17.1%
Capital	1,527,473	29,709,274	39,991,127	0	2,877,255	52,000	74,157,129	15.2%
Internal Service Charges	4,291,862	3,018,458	0	0	1,252,656	27,176,985	35,739,961	7.3%
Other Charges & Transfers	20,111,107	915,995	0	0	21,255,000	1,600,000	43,882,102	9.0%
Debt Services	0	0	0	14,731,219	9,417,100	0	24,148,319	5.0%
Contingencies	3,173,453	29,462,196	10,684,422	0	16,622,706	2,125,596	62,068,373	12.7%
<b>Total</b>	<b>\$164,174,088</b>	<b>\$116,267,204</b>	<b>\$52,194,501</b>	<b>\$14,741,219</b>	<b>\$98,853,609</b>	<b>\$41,342,090</b>	<b>\$487,572,711</b>	<b>100.0%</b>



# Debt Service

The Debt Service Funds are used to account for the accumulation of resources for the Principal and Interest (P&I) payment on all General Obligation Debt other than that issued specifically for enterprise activities.

For FY 2022, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the county at 0.930 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 2020 assessed value of taxable property after the issuance of the Bonds, the county could incur up to \$1,534,038,368 of long-term obligations payable as general obligation bonds.

COMPUTATION OF LEGAL DEBT MARGIN	
Assessed Value of Taxable Property as of December 31, 2020	<u>\$ 15,340,383,653</u>
Debt Limit (10% of Assessed Value)	\$ 1,534,038,365
Amount of Debt Applicable to Debt Limit	<u>\$ 229,580,000</u>
Legal Debt Margin	<u>\$ 1,304,838,365</u>

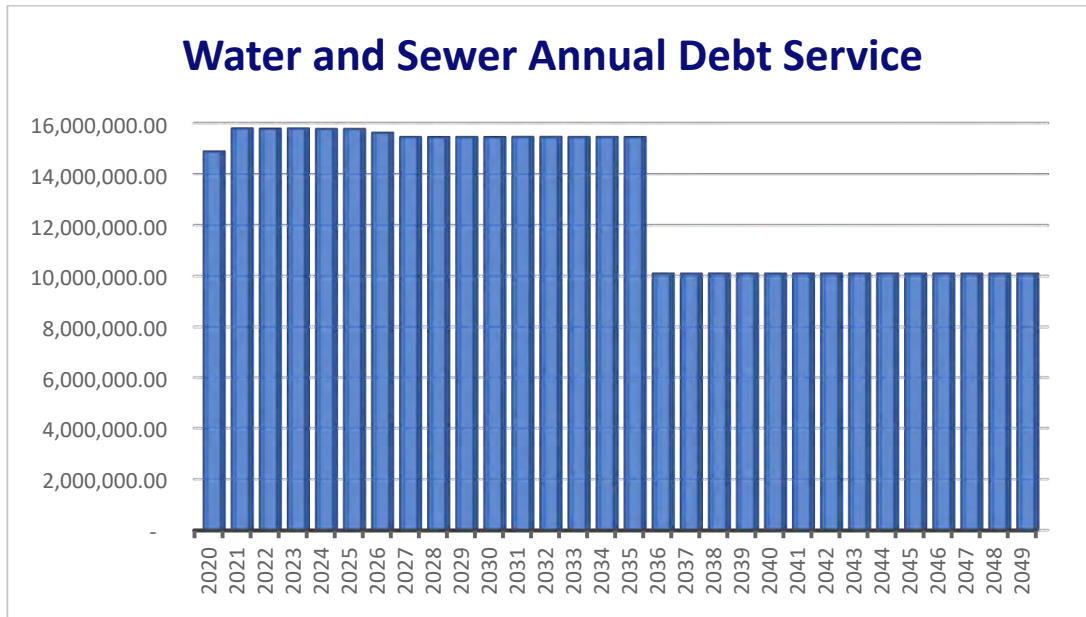
## The current outstanding General Obligation and Sales Tax Debt includes:

- **\$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.
- **\$9,925,000 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 country. \$63,395,000 was refunded with the 2017 GO Bond.
- **\$55,970,000 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.
- **\$75,065,000 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.



## 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:

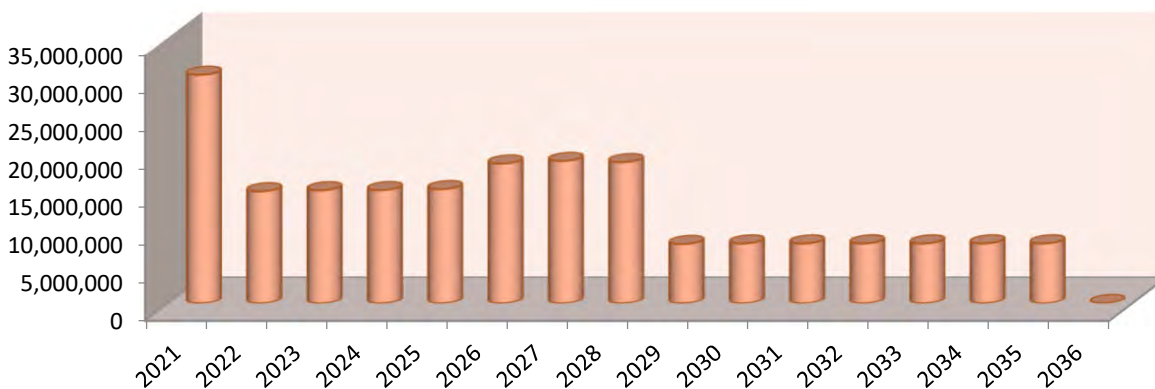
- **\$8,295,000 Series 2011** – for the purpose of refunding \$1,420,000 of the Series 1998 Bonds, and to refund the remaining \$28,360,000 of the Series 2001 Bonds. The bonds bear interest from 2% - 5% and will mature on April 1, 2025.
- **\$7,035,000 Series 2012** – for the purpose of refunding \$30,000,000 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.
- **\$13,835,000 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.
- **\$67,690,000 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.

# Debt Service Fund

	<b>GENERAL OBLIGATION BONDS 2022</b>
<b>REVENUES</b>	
TAXES	\$ 15,034,602
CHARGES FOR SERVICES (COMMISSIONS)	(445,300)
OTHER REVENUES	50,000
OTHER FINANCING SOURCES	101,917
<b>TOTAL REVENUES</b>	<b><u>\$ 14,741,219</u></b>

<b>EXPENDITURES</b>	
MGMT & PROF SERV	\$ 10,000
BOND PRINCIPAL-2013 SERIES	1,160,000
BOND PRINCIPAL-2015AG SERIES	2,080,000
BOND PRINCIPAL-2015BG SERIES	5,425,000
BOND PRINCIPAL-2017 SERIES	335,000
BOND INTEREST PAYMENTS-2013 SERIES	62,400
BOND INTEREST PAYMENTS-2015AG SERIES	336,500
BOND INTEREST PAYMENTS-2015BG SERIES	2,415,875
BOND INTEREST PAYMENTS-2017 SERIES	2,916,444
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 14,741,219</u></b>

**General Obligation Bonds Annual Debt Service**



# 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	\$ 229,580,000
Revenue Bonds	240,590,000
<b>Total</b>	<b>\$ 470,170,000</b>

Fiscal Year	GO Bonds*			Water & Sewer Bonds**			Aggregate (Total All Bonds)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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
2050	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 229,580,000</b>	<b>\$ 53,729,022</b>	<b>\$ 283,309,022</b>	<b>\$ 240,590,000</b>	<b>\$ 134,596,950</b>	<b>\$ 375,186,950</b>	<b>\$ 470,170,000</b>	<b>\$ 188,325,972</b>	<b>\$ 658,495,972</b>

\*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:

**The total amount budgeted for the FY 2022 Capital Projects is \$52,194,501 and includes:**

- \$29,785,063 for County Campus
- \$5,005,985 for Reserves for Future Capital Outlay
- \$4,232,517 for the Neighborhood Identification Program
- \$3,291,764 for Capital Asset Replacement Program Items
- \$2,000,000 for Juvenile Justice Center
- \$1,518,952 for Public Facilities – Repair & Maintenance
- \$1,445,920 for the District Roadway Beautification Program
- \$1,400,000 for Public Safety radio system upgrades
- \$1,300,000 for replacement and new vehicles for Sheriff’s Office
- \$1,000,000 for software upgrade for Public Safety Departments
- \$558,864 for purchase of Communication Department equipment
- \$340,000 for various country smaller Capital Projects
- \$315,436 for Tree Ordinance site improvements

## CAPITAL PROJECT FUNDS

	Repair & Maintenance	Site Improvements	Machinery & Equipment	Vehicles	Other Capital	Other Charges & Adjustments	2022 Adopted Budget
<b>REVENUES</b>							
Taxes							\$ 70,000
Charges for Services							50,000
Other Revenues							50,000
Transfers In							8,525,000
Use of Fund Balance							43,499,501
<b>TOTAL REVENUES</b>							<b>\$ 52,194,501</b>
<b>EXPENDITURES</b>							
Public Facilities	\$ 1,518,952	\$ -	\$ 350,000	\$ -	\$ 32,125,063	\$ -	\$ 33,994,015
Capital Outlay Fund		315,436	-	-	2,400,000	5,005,985	7,721,421
Neighborhood Identification		-	-	-	-	4,232,517	4,232,517
District Beautification		-	-	-	-	1,445,920	1,445,920
Sheriff's Office - Administration		-	10,000	1,300,000	-	-	1,310,000
P&R - Administration		905,000	312,500	-	-	-	1,217,500
Information Systems & Technology		-	-	-	733,382	-	733,382
Roads & Bridges		-	14,000	686,000	-	-	700,000
Communications		-	-	-	558,864	-	558,864
General Engineering		-	-	115,421	-	-	115,421
B&ED - Inspection		-	-	64,000	-	-	64,000
Fleet Services		-	47,000	-	-	-	47,000
Coroner & Medical Examiner		-	-	34,461	-	-	34,461
Animal Services		-	20,000	-	-	-	20,000
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ 1,518,952</b>	<b>\$ 1,220,436</b>	<b>\$ 753,500</b>	<b>\$ 2,199,882</b>	<b>\$ 35,817,300</b>	<b>\$ 10,684,420</b>	<b>\$ 52,194,501</b>



# Fund Balance Summaries FY 2020-2022

(Restricted & Unrestricted)

	2020 Audited	2021 Projected	2022 Estimated	% INCR (DECR) from 2021
<b>GOVERNMENTAL FUNDS</b>				
<b>General Fund 100</b>				
Balance January 1		\$ 76,778,051	\$ 82,778,051	
Sources		151,830,782	164,174,088	
Uses		145,830,782	163,674,088	
Ending Fund Balance	\$ 76,778,051	\$ 82,778,051	\$ 83,278,051	0.60 %
<b>Fire District Fund 270</b>				
Balance January 1		\$ 14,258,205	\$ 14,250,948	
Sources		24,587,811	29,604,401	
Uses		24,595,067	29,003,445	
Ending Fund Balance	\$ 14,258,205	\$ 14,250,948	\$ 14,851,904	4.22 %
<b>SPLOST Fund 323/324</b>				
Balance January 1		\$ 156,848,483	\$ 151,313,918	
Sources		20,476,899	38,800,000	
Uses		26,011,464	42,000,000	
Ending Fund Balance	\$ 156,848,483	\$ 151,313,918	\$ 148,113,918	(2.11 %)
<b>Capital Outlay Fund 350</b>				
Balance January 1		\$ 50,652,757	\$ 49,110,733	
Sources		14,125,769	12,241,108	
Uses		15,667,793	11,385,505	
Ending Fund Balance	\$ 50,652,757	\$ 49,110,733	\$ 49,966,336	1.74 %
<i>*Planned spending of available revenues in fund balance.</i>				
<b>Debt Service Fund 410</b>				
Balance January 1		\$ 11,523,163	\$ 10,960,387	
Sources		18,601,251	14,319,105	
Uses		19,164,027	17,176,465	
Ending Fund Balance	\$ 11,523,163	\$ 10,960,387	\$ 8,103,027	(26.07 %)
<i>*Planned spending of available revenues in fund balance.</i>				
<b>SPECIAL REVENUE FUNDS</b>				
<b>Law Library Fund 205</b>				
Balance January 1		\$ 109,805	\$ 128,577	
Sources		97,462	100,424	
Uses		78,690	100,424	
Ending Fund Balance	\$ 109,805	\$ 128,577	\$ 128,577	(0.00 %)
<b>District Attorney Drug Seizure Fund 210</b>				
Balance January 1		\$ 102,964	\$ 104,787	
Sources		2,112	4,000	
Uses		289	4,000	
Ending Fund Balance	\$ 102,964	\$ 104,787	\$ 104,787	0.00 %
<b>Sheriff's Drug Seizure Fund 211</b>				
Balance January 1		\$ 1,078,494	\$ 1,281,117	
Sources		496,078	420,500	
Uses		293,455	507,751	
Ending Fund Balance	\$ 1,078,494	\$ 1,281,117	\$ 1,193,866	(6.81 %)

## Fund Balance Summaries FY 2020-2022 (continued)

### (Restricted & Unrestricted)

	2020 Audited	2021 Projected	2022 Estimated	% INCR (DECR) from 2021
<b>SPECIAL REVENUE FUNDS (Continued)</b>				
<b>Drug Abuse Treatment &amp; Education Fund 212</b>				
Balance January 1		\$ 319,705	\$ 228,997	
Sources		493,283	551,000	
Uses		583,991	777,849	
Ending Fund Balance	\$ 319,705	\$ 228,997	\$ 2,148	(99.06 %)
		<i>*Planned spending of available revenues in fund balance.</i>		
<b>E-911 Fund 215</b>				
Balance January 1		\$ 3,702,625	\$ 4,524,339	
Sources		5,525,446	5,510,000	
Uses		4,703,732	5,510,000	
Ending Fund Balance	\$ 3,702,625	\$ 4,524,339	\$ 4,524,339	0.00 %
<b>Jail Fund 216</b>				
Balance January 1		\$ 876,404	\$ 841,080	
Sources		252,907	217,000	
Uses		288,231	317,054	
Ending Fund Balance	\$ 876,404	\$ 841,080	\$ 741,026	(11.90 %)
		<i>*Planned spending of available revenues in fund balance.</i>		
<b>Victim Rights &amp; Assistance Fund 230</b>				
Balance January 1		\$ 11,832	\$ 11,832	
Sources		480,094	538,000	
Uses		480,094	538,000	
Ending Fund Balance	\$ 11,832	\$ 11,832	\$ 11,832	0.00%
<b>Juvenile Court Supervision Fund 231</b>				
Balance January 1		\$ 21,555	\$ 21,555	
Sources		18,610	18,610	
Uses		18,610	18,610	
Ending Fund Balance	\$ 21,555	\$ 21,555	\$ 21,555	0.00%
<b>Insurance Premium Tax Fund 234</b>				
Balance January 1		\$ 4,514,900	\$ 4,080,784	
Sources		12,821,000	13,834,009	
Uses		13,255,116	13,834,009	
Ending Fund Balance	\$ 4,514,900	\$ 4,080,784	\$ 4,080,784	0.00 %
		<i>*Planned spending of available revenues in fund balance.</i>		
<b>Grant Fund 250</b>				
Balance January 1		\$ (2,664,262)	\$ (2,664,262)	
Sources		13,188,070	12,276,194	
Uses		13,188,070	12,276,194	
Ending Fund Balance	\$ (2,664,262)	\$ (2,664,262)	\$ (2,664,262)	0.00 %
<b>Hotel/Motel Tax Fund 275</b>				
Balance January 1		\$ -	\$ -	
Sources		600,000	600,000	
Uses		600,000	600,000	
Ending Fund Balance	\$ -	\$ -	\$ -	0.00 %

## Fund Balance Summaries FY 2020-2022 (continued)

### (Restricted & Unrestricted)

	2020 Audited	2021 Projected	2022 Estimated	% INCR (DECR) from 2021
<b>ENTERPRISE FUNDS</b>				
<b>Water &amp; Sewerage Authority Fund 505</b>				
Balance January 1		\$ 563,657,533	\$ 569,157,533	
Sources		77,020,450	62,695,930	
Uses		71,520,450	75,817,930	
Ending Unrestricted Net Position	\$ 563,657,533	\$ 569,157,533	\$ 556,035,533	(2.31 %)
		<i>*Increase due to expected higher water &amp; sewer sales revenues from higher rates and growth.</i>		
<b>Solid Waste Disposal Facility Fund 540</b>				
Balance January 1		\$ 6,899,420	\$ 6,482,131	
Sources		2,716,495	3,385,679	
Uses		3,133,784	3,385,679	
Ending Unrestricted Net Position	\$ 6,899,420	\$ 6,482,131	\$ 6,482,131	0.00 %
		<i>*Planned spending of available revenues in fund balance.</i>		
<b>INTERNAL SERVICE FUNDS</b>				
<b>Risk Management Fund 610</b>				
Balance January 1		\$ 668,046	\$ 775,958	
Sources		2,388,998	2,616,844	
Uses		2,281,086	2,659,137	
Ending Net Position	\$ 668,046	\$ 775,958	\$ 733,665	-5.45%
<b>Employee Health Benefits Fund 615</b>				
Balance January 1		\$ 13,719,787	\$ 13,719,787	
Sources		35,806,069	35,373,757	
Uses		35,806,069	35,373,757	
Ending Net Position	\$ 13,719,787	\$ 13,719,787	\$ 13,719,787	0.00%
<b>Workers' Compensation Fund 620</b>				
Balance January 1		\$ 745,274	\$ 745,274	
Sources		1,353,331	1,394,516	
Uses		1,353,331	1,394,516	
Ending Net Position	\$ 745,274	\$ 745,274	\$ 745,274	0.00%
<b>Fleet Maintenance Fund 635</b>				
Balance January 1		\$ 382,941	\$ 382,941	
Sources		1,886,457	1,914,680	
Uses		1,886,457	1,914,680	
Ending Net Position	\$ 382,941	\$ 382,941	\$ 382,941	0.00%

# Three Year Consolidated Financial Schedules

GENERAL FUND	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	% Inc/Dec from 2021 Budget
<b>REVENUES</b>				
Taxes	\$ 128,496,219	\$ 118,826,794	\$ 130,797,490	10.07 %
Licenses and Permits	6,332,248	6,109,000	5,971,000	(2.26 %)
Intergovernmental Revenues	430,720	366,000	366,000	0.00 %
Charges for Services	18,571,893	19,230,088	20,307,834	5.60 %
Fines & Forfeitures	2,237,018	2,495,000	2,350,000	(5.81 %)
Other Revenues	2,669,102	2,203,900	1,781,764	(19.15 %)
Other Financing Sources	1,477,493	2,600,000	2,600,000	0.00 %
<b>TOTAL REVENUES</b>	<b>\$ 160,214,693</b>	<b>\$ 151,830,782</b>	<b>\$ 164,174,088</b>	<b>8.13 %</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 1,340,251	\$ 1,387,995	\$ 1,278,367	(7.90 %)
Board of Commissioners	374,445	451,184	476,240	5.55 %
Business License	453,975	545,528	628,623	15.23 %
Communications	596,225	649,485	814,027	25.33 %
Finance	1,675,698	1,851,530	1,914,106	3.38 %
Geographic Information Service	1,282,732	1,324,963	1,439,952	8.68 %
Information Systems and Technology	4,156,828	4,534,667	4,724,861	4.19 %
Non-Departmental (Operating Expenditures) <sup>1</sup>	1,478,757	1,360,200	1,565,200	15.07 %
Office Services	516,320	529,000	545,000	3.02 %
Payroll Services	309,723	324,824	353,862	8.94 %
Personnel Services	897,701	962,256	935,955	(2.73 %)
Procurement	1,067,090	1,104,688	1,131,534	2.43 %
Public Facilities	6,188,079	7,252,038	7,471,492	3.03 %
Rural Development	255,518	271,128	271,128	0.00 %
Tax Assessor	3,455,131	3,871,237	3,928,759	1.49 %
Tax Commissioner - Accounting	297,166	309,749	370,759	19.70 %
Tax Commissioner - Administration	1,112,470	1,123,988	1,180,618	5.04 %
Tax Commissioner - Auto	2,463,523	2,651,357	2,667,397	0.60 %
Tax Commissioner - Property	441,781	438,061	426,995	(2.53 %)
<b>Subtotal Tax Commissioner</b>	<b>\$ 4,314,940</b>	<b>\$ 4,523,155</b>	<b>\$ 4,645,769</b>	<b>2.71 %</b>
Training & Development <sup>2</sup>	26,655	-	159,704	0.00 %
Voter Registration	1,703,921	1,184,066	2,582,735	118.12 %
<b>Total General Government</b>	<b>\$ 30,093,989</b>	<b>\$ 32,127,944</b>	<b>\$ 34,867,314</b>	<b>8.53 %</b>
<b>JUDICIAL SYSTEM</b>				
Accountability Court	\$ 431,762	\$ 535,403	\$ 533,974	(0.27 %)
Board of Equalization	29,149	41,830	43,020	2.84 %
Clerk of Courts	3,038,864	3,318,817	3,426,396	3.24 %
Court Administration	1,195,156	1,350,418	1,420,654	5.20 %
District Attorney	980,898	1,031,541	1,047,569	1.55 %
Indigent Defense	1,359,799	1,573,667	1,623,134	3.14 %
Juvenile Court- Administration	1,508,013	2,010,400	1,831,420	(8.90 %)
Juvenile Court- Judges	497,017	515,932	521,913	1.16 %
Magistrate Court	1,357,590	1,522,439	1,618,868	6.33 %
Pre-Trial Services	248,419	343,441	373,423	8.73 %
Probate Court	1,362,876	1,462,773	1,541,304	5.37 %
State Court Judge	1,061,308	1,176,062	1,218,634	3.62 %
State Court Solicitor	1,952,909	2,051,569	2,091,913	1.97 %
Superior Court	537,057	572,626	627,018	9.50 %
<b>Total Judicial System</b>	<b>\$ 15,560,816</b>	<b>\$ 17,506,918</b>	<b>\$ 17,919,240</b>	<b>2.36 %</b>



## Three Year Consolidated Financial Schedules (continued)

GENERAL FUND Continued	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	% Inc/Dec from 2021 Budget
<b>PUBLIC SAFETY</b>				
Sheriff - Administration	\$ 3,900,454	\$ 4,434,937	\$ 5,049,104	13.85 %
Sheriff - Court Services	3,892,691	5,690,911	6,042,248	6.17 %
Sheriff - Detention Center	12,923,333	14,091,430	14,435,212	2.44 %
Sheriff - Uniform Patrol (Formally North Precinct) <sup>3</sup>	3,177,491	4,479,793	11,604,258	159.04 %
Sheriff - Enforcement South Precinct <sup>3</sup>	4,106,192	6,475,330	-	(100.00 %)
Sheriff - Major Crimes Investigation	997,787	872,498	1,374,354	57.52 %
Sheriff - Property Crimes Investigation	1,264,301	1,982,526	2,250,952	13.54 %
Sheriff - Public Relations	375,733	541,310	443,252	(18.11 %)
Sheriff - Special Detail Service	5,865,276	6,073,122	6,924,608	14.02 %
Sheriff - Support Services	4,287,268	4,726,975	4,673,277	(1.14 %)
Sheriff - Training	1,410,994	1,393,497	1,718,225	23.30 %
Sheriff - Vice Control Narcotics	958,881	1,315,557	1,224,207	(6.94 %)
<b>Subtotal Sheriff</b>	<b>\$ 43,160,400</b>	<b>\$ 52,077,886</b>	<b>\$ 55,739,697</b>	<b>7.03 %</b>
Ambulance Service	938,897	967,064	996,076	3.00 %
Coroner & Medical Examiner	189,374	196,802	180,779	(8.14 %)
Emergency Management Agency	317,726	475,413	389,695	(18.03 %)
Public Safety Radio System	237,187	238,509	250,798	5.15 %
<b>Total Public Safety</b>	<b>\$ 44,843,583</b>	<b>\$ 53,955,674</b>	<b>\$ 57,557,045</b>	<b>6.67 %</b>
<b>HEALTH &amp; WELFARE</b>				
Animal Services	\$ 663,642	\$ 661,009	\$ 840,113	27.10 %
Animal Shelter	1,397,555	1,629,581	1,722,407	5.70 %
Community Services <sup>4</sup>	80	-	-	0.00 %
Mental Health Administration Non-Profit Funding	60,380	60,399	60,444	0.07 %
Public Health Administration Public	198,573	250,000	250,000	0.00 %
Transportation (Dial-a- Ride) Public	131,388	153,008	153,244	0.15 %
Welfare (DFACS)	492,680	749,680	903,477	20.52 %
Welfare (DFACS)	154,060	196,414	185,672	(5.47 %)
Senior Services	2,166,904	2,458,248	2,603,068	5.89 %
<b>Total Health &amp; Welfare</b>	<b>\$ 5,265,262</b>	<b>\$ 6,158,339</b>	<b>\$ 6,718,425</b>	<b>9.09 %</b>
<b>CULTURE &amp; RECREATION</b>				
Parks & Rec - Administration Division	\$ 1,633,672	\$ 1,792,181	\$ 1,954,451	9.05 %
Parks & Rec - Athletic Division	919,967	1,646,056	1,776,812	7.94 %
Parks & Rec - Lake Division	478,822	488,417	485,541	(0.59 %)
Parks & Rec - Natural Resource Mgmt. Division	947,422	1,400,133	1,648,145	17.71 %
Parks & Rec - Park Operations Division	3,400,823	3,859,510	4,438,403	15.00 %
Parks & Rec - Recreation Division	2,186,693	2,449,925	2,718,860	10.98 %
<b>Subtotal Parks &amp; Recreation</b>	<b>\$ 9,567,400</b>	<b>\$ 11,636,222</b>	<b>\$ 13,022,212</b>	<b>11.91 %</b>
Extension Service	90,942	248,841	258,743	3.98 %
Library	7,125,547	7,392,010	7,792,701	5.42 %
<b>Total Culture and Recreation</b>	<b>\$ 16,783,888</b>	<b>\$ 19,277,073</b>	<b>\$ 21,073,656</b>	<b>9.32 %</b>

## Three Year Consolidated Financial Schedules (continued)

GENERAL FUND Continued	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	% Inc/Dec from 2021 Budget
<b>HOUSING AND DEVELOPMENT</b>				
B&ED - Administration	\$ -	\$ -	\$ 554,622	0.00 %
B&ED - Commercial Plan Rev Div	250,944	364,221	327,382	(10.11 %)
B&ED - Inspections Division	2,340,145	2,406,834	2,070,246	(13.98 %)
B&ED - Permitting Division	468,639	636,718	921,355	44.70 %
B&ED - Residential Pln Rev Div	219,065	342,873	-	(100.00 %)
<b>Subtotal Building &amp; Economic Development <sup>5</sup></b>	<b>\$ 3,278,792</b>	<b>\$ 3,750,646</b>	<b>\$ 3,873,605</b>	<b>3.28 %</b>
P&CD - Administration	1,349,728	972,108	1,111,057	14.29 %
P&CD - Current Planning	207,103	-	-	0.00 %
P&CD - Develop Inspections Div	442,034	585,999	609,652	4.04 %
P&CD - Develop Review Div	519,104	728,060	1,045,268	43.57 %
P&CD - Long Range Planning	131,558	-	-	0.00 %
P&CD - Policy Div	269,967	569,570	586,321	2.94 %
P&CD - Zoning Div	306,971	412,328	422,796	2.54 %
<b>Subtotal Planning &amp; Community Development <sup>6</sup></b>	<b>\$ 3,226,465</b>	<b>\$ 3,268,065</b>	<b>\$ 3,775,094</b>	<b>15.51 %</b>
Capital Projects Management <sup>7</sup>	-	-	952,421	0.00 %
Code Compliance	1,241,068	1,384,614	1,387,070	0.18 %
Economic Development	381,008	495,000	450,000	(9.09 %)
Natural Resources Conservation Services	115,314	117,360	120,375	2.57 %
<b>Total Housing &amp; Development</b>	<b>\$ 8,242,647</b>	<b>\$ 9,015,685</b>	<b>\$ 10,558,565</b>	<b>17.11 %</b>
<b>OTHER FINANCING</b>				
Contingency	\$ 178,089	\$ 2,236,549	\$ 2,673,453	19.53 %
Non-Departmental (Contingencies and Transfers) <sup>1</sup>	22,810,959	9,752,600	11,006,390	12.86 %
Retiree Benefits	1,166,823	1,800,000	1,800,000	0.00 %
<b>Total Other Financing</b>	<b>\$ 24,155,871</b>	<b>\$ 13,789,149</b>	<b>\$ 15,479,843</b>	<b>12.26 %</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 144,946,057</b>	<b>\$ 151,830,782</b>	<b>\$ 164,174,088</b>	<b>1.43 %</b>

<sup>1</sup> 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.

<sup>2</sup> Training & Development only position was transitioned to another department in 2021, but was placed back for 2022.

<sup>3</sup> The North Precinct and South Precinct divisions were combined into the Uniform Patrol division after the 2021 Adopted Budget.

<sup>4</sup> Community Services will no longer have budget starting in 2021, as this function is occurring in other departments

<sup>5</sup> Building & Economic Development (B&ED) Administration Division was created after the 2021 Adopted Budget and positions were moved from other B&ED divisions. The Residential Plan Review division is no longer being budgeted starting in 2022 as these positions were transferred to the P&CD- Develop Review Division.

<sup>6</sup> Effective mid-March 2020, the Current Planning and Long Range Planning divisions split out into two separate divisions each

<sup>7</sup> The Capital Projects Management (CPM) Department was created mid-year 2021, where 7 of the 8 positions were transferred from the Engineering Department and Public Facilities Department.

## Three Year Consolidated Financial Schedules (continued)

SPECIAL REVENUE FUNDS	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	% Inc/Dec from 2021 Budget
<b>REVENUES</b>				
Taxes	\$ 42,063,538	\$ 42,542,216	\$ 43,444,544	2.12 %
Licenses and Permits	215,813	271,000	254,000	(6.27 %)
Intergovernmental Revenues	10,417,022	11,624,876	35,032,025	201.35 %
Charges for Services	4,676,361	4,788,785	4,877,100	1.84 %
Fines & Forfeitures	1,206,182	1,246,424	1,270,744	1.95 %
Other Revenues	1,493,750	644,150	1,133,250	75.93 %
Other Financing Sources	1,913,684	3,955,480	30,255,541	664.90 %
<b>TOTAL REVENUES</b>	<b>\$ 61,986,350</b>	<b>\$ 65,072,931</b>	<b>\$ 116,267,204</b>	<b>78.67 %</b>
<b>EXPENDITURES</b>				
Law Library	\$ 75,306	\$ 100,424	\$ 112,744	12.27 %
DA Seizure	856	4,000	4,000	0.00 %
Sheriff - Drug Seizure	243,598	857,751	719,500	(16.12 %)
E-911	5,133,437	5,510,000	5,771,530	4.75 %
Jail Fund	47,829	545,559	764,845	40.19 %
Inmate General Welfare <sup>8</sup>	-	-	169,000	0.00 %
Victim/Witness Assistance	506,507	538,000	575,890	7.04 %
Juvenile Court Supervision	-	18,610	18,610	0.00 %
American Rescue Plan Act <sup>9</sup>	-	-	48,143,088	0.00 %
Grant Fund	14,296,760	13,188,070	12,276,194	(6.91 %)
Hotel/Motel Tax	439,961	600,000	600,000	0.00 %
<b>Subtotal Other Special Revenue Funds</b>	<b>\$ 20,744,254</b>	<b>\$ 21,362,414</b>	<b>\$ 69,155,401</b>	<b>223.72 %</b>
Drug Abuse Treatment & Education	\$ 16,736	\$ 110,151	\$ 91,108	(17.29 %)
Drug Court	125,248	180,800	184,709	2.16 %
Accountability Court Administration	216,004	257,149	261,841	1.82 %
Mental Health	15,786	44,300	49,509	11.76 %
Family Treatment Court	30,685	99,800	101,124	1.33 %
DUI Court Supervision	118,291	158,800	162,709	2.46 %
<b>Subtotal D.A.T.E. Funds</b>	<b>\$ 522,750</b>	<b>\$ 851,000</b>	<b>\$ 851,000</b>	<b>0.00 %</b>
Local Insurance Premium Tax Fund (Engineering)				
Roads & Bridges	\$ 8,171,563	\$ 7,224,070	\$ 7,762,432	7.45 %
Traffic Engineering	686,597	713,138	810,634	13.67 %
Storm Water Management	1,611,558	1,721,542	1,689,702	(1.85 %)
General Engineering	3,381,795	3,596,366	3,571,241	(0.70 %)
<b>Subtotal Engineering</b>	<b>\$ 13,851,512</b>	<b>\$ 13,255,116</b>	<b>\$ 13,834,009</b>	<b>4.37 %</b>
Fire Department	\$ 1,137,301	\$ 2,630,456	\$ 3,404,330	29.42 %
Fire - Administration	8,190,833	8,482,282	9,548,918	12.57 %
Fire - Fighting	12,774,634	17,628,440	18,508,722	4.99 %
Fire - Maintenance	691,484	863,223	964,824	11.77 %
<b>Subtotal Fire Department</b>	<b>\$ 22,794,252</b>	<b>\$ 29,604,401</b>	<b>\$ 32,426,794</b>	<b>9.53 %</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 57,912,768</b>	<b>\$ 65,072,931</b>	<b>\$ 116,267,204</b>	<b>78.67 %</b>

<sup>8</sup> Inmate General Welfare Fund was created in 2021 by being split out from existing Jail Fund 216.

<sup>9</sup> American Rescue Act Plan Fund 232 is new after the 2021 Adopted Budget that shows the Federal Assistance Revenue

## Three Year Consolidated Financial Schedules (continued)

<b>CAPITAL PROJECTS FUNDS</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>% Inc/Dec from 2021 Budget</b>
<b>REVENUES</b>				
Other Revenue	\$ 273,013	\$ 220,000	\$ 170,000	(22.73 %)
Other Financing Sources	21,940,156	41,228,915	52,024,501	26.18 %
<b>TOTAL REVENUES</b>	<b>\$ 22,213,169</b>	<b>\$ 41,448,915</b>	<b>\$ 52,194,501</b>	<b>25.92 %</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 516,178	\$ -	\$ 1,518,952	0.00 %
Capital Outlays	8,212,871	26,507,474	39,991,127	50.87 %
Reserve for Contingency	-	14,241,841	10,684,422	(24.98 %)
Transfer Out- Lease Pool	318,442	699,600	-	(100.00 %)
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ 9,047,491</b>	<b>\$ 41,448,915</b>	<b>\$ 52,194,501</b>	<b>25.92 %</b>
<b>DEBT SERVICE FUNDS</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>% Inc/Dec from 2021 Budget</b>
<b>REVENUES</b>				
Taxes	14,857,733	\$ 14,543,56	\$ 15,034,60	3.38 %
Charges for Services	(391,867)	(431,453)	(445,300)	3.21 %
Investment Income	90,346	100,000	50,000	(50.00 %)
Other Financing Sources	-	398,587	101,917	(74.43 %)
<b>TOTAL REVENUES</b>	<b>\$ 14,556,212</b>	<b>\$ 14,610,694</b>	<b>\$ 14,741,219</b>	<b>0.89 %</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 7,18	\$ 10,00	\$ 10,00	0.00 %
Other Costs	62,974	-	-	0.00 %
Principal Payments	10,620,000	8,450,000	9,000,000	6.51 %
Interest Payments	6,541,304	6,150,694	5,731,219	(6.82 %)
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 17,231,458</b>	<b>\$ 14,610,694</b>	<b>\$ 14,741,219</b>	<b>0.89 %</b>



### Three Year Consolidated Financial Schedules (continued)

<b>ENTERPRISE FUNDS</b>	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>% Inc/Dec from 2021 Budget</b>
<b>REVENUES</b>				
Licenses and Permits	\$ 45,288	\$ 100,000	\$ 100,000	0.00 %
Intergovernmental Revenues	32,822	32,900	32,900	0.00 %
Charges for Services	71,103,054	78,079,045	82,396,330	5.53 %
Investment Income	718,617	1,195,000	230,000	(80.75 %)
Other Revenues	18,118,324	330,000	15,328,700	4,545.06 %
Other Financing Sources	10,309,696	417,289	765,679	83.49 %
<b>TOTAL REVENUES</b>	<b>\$ 100,327,802</b>	<b>\$ 80,154,234</b>	<b>\$ 98,853,609</b>	<b>23.33 %</b>
<b>EXPENDITURES</b>				
Water & Sewer Fund	\$ 9,971,159	\$ 16,159,734		(100.00 %)
Waste Water Treatment	9,739,718	12,999,085	12,214,394	(6.04 %)
Sewer Services	3,958,994	4,360,825	3,097,200	(28.98 %)
General Operations	15,181,061	19,620,651	33,562,198	71.06 %
Commercial Services	1,701,358	1,828,244	2,235,781	22.29 %
Engineering	4,208,460	5,619,774	5,759,618	2.49 %
Meter Services	614,797	694,521	1,067,836	53.75 %
Water Services	1,146,266	1,148,000	1,164,000	1.39 %
Waste Water Treatment Facility	6,243,204	7,595,005	9,106,750	19.90 %
Maintenance	6,066,982	6,994,611	7,610,153	8.80 %
Capital- Waste Water Treatment	2,734	-	-	0.00 %
Capital- General Operations	15,580,025	-	19,650,000	0.00 %
Capital- Water Treatment Facility	5,377	-	-	0.00 %
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 74,420,135</b>	<b>\$ 77,020,450</b>	<b>\$ 95,467,930</b>	<b>23.95 %</b>
Recycling & Solid Waste Fund				
Litter Detail	\$ 69,715	\$ 89,309	\$ 96,132	(0.24 %)
Recycling & Solid Waste	1,525,466	1,878,716	2,079,028	(32.00 %)
Landfill - Unrestricted	888,645	750,000	750,000	0.00 %
Landfill - Restricted	264,255	415,759	460,519	1.39 %
<b>Total Recycling &amp; Solid Waste Fund</b>	<b>\$ 2,748,081</b>	<b>\$ 3,133,784</b>	<b>\$ 3,385,679</b>	<b>(21.90 %)</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 77,168,216</b>	<b>\$ 80,154,234</b>	<b>\$ 98,853,609</b>	<b>(0.95 %)</b>
<b>INTERNAL SERVICE FUNDS</b>				
	<b>2020 Actual</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>% Inc/Dec from 2021 Budget</b>
<b>REVENUES</b>				
Charges for Services	38,984,890	\$ 40,562,855	\$ 39,946,797	(1.52 %)
Investment Income	59,790	115,000	105,000	(8.70 %)
Miscellaneous Revenues	327,468	195,000	195,000	0.00 %
Other Financing Sources	1,100,000	562,000	1,095,293	94.89 %
<b>TOTAL REVENUES</b>	<b>\$ 40,472,147</b>	<b>\$ 41,434,855</b>	<b>\$ 41,342,090</b>	<b>(0.22 %)</b>
<b>EXPENDITURES</b>				
Risk Management	2,317,987	\$ 2,388,998	\$ 2,659,137	11.31 %
Employee Health Benefits	26,947,156	35,101,469	34,169,157	(2.66 %)
Wellness Center	511,086	704,600	1,204,600	70.96 %
Workers' Compensation	1,169,559	1,353,331	1,394,516	3.04 %
Fleet Maintenance	1,694,575	1,886,457	1,914,680	1.50 %
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 32,640,364</b>	<b>\$ 41,434,855</b>	<b>\$ 41,342,090</b>	<b>(0.22 %)</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 338,946,355</b>	<b>\$ 394,552,411</b>	<b>\$ 487,572,711</b>	<b>23.58 %</b>

# Five Year Budget Projections

## GENERAL FUND - FIVE YEAR BUDGET PROJECTIONS FY 2022 to FY 2026

Results of Operations	2022 Adopted Budget	Percent Change	2023 Projected Budget	Percent Change	2024 Projected Budget	Percent Change	2025 Projected Budget	Percent Change	2026 Projected Budget	Percent Change
Projected Budget										
Revenues	\$ 164,174,088	8.13%	\$ 170,587,385	3.91%	\$ 176,557,943	3.50%	\$ 181,854,681	3.00%	\$ 186,401,048	2.50%
Expenditures	164,174,088	8.13%	170,587,385	3.91%	176,557,943	3.50%	181,854,681	3.00%	186,401,048	2.50%
Revenues vs. Expenditures	-		-		-		-		-	

	Projected Actuals									
	Percent Rec/Used	Percent Rec/Used	Percent Rec/Used	Percent Rec/Used	Percent Rec/Used	Percent Rec/Used				
Revenues over Budget	169,099,311	103.0%	174,852,070	102.5%	180,089,102	102.0%	184,582,501	101.5%	188,265,059	101.0%
Expenditures under Budget	162,532,347	99.0%	168,881,511	99.0%	174,792,364	99.0%	180,036,134	99.0%	184,537,038	99.0%
Increase/(Decrease) for year	\$ 6,566,964		\$ 5,970,558		\$ 5,296,738		\$ 4,546,367		\$ 3,728,021	

\*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

	Projected Budget \$ 164,174,088	Pct of Bgt 30.5%	Projected Budget \$ 170,587,385	Pct of Bgt 31.4%	Projected Budget \$ 176,557,943	Pct of Bgt 31.8%	Projected Budget \$ 181,854,681	Pct of Bgt 31.6%	Projected Budget \$ 186,401,048	Pct of Bgt 31.9%
<b>Unassigned Fund Balance</b>										
Beginning of Year	\$ 50,104,158		\$ 53,566,964		\$ 56,077,463		\$ 57,405,213		\$ 59,480,809	
Increase/(Decrease) for year	6,566,964		5,970,558		5,296,738		4,546,367		3,728,021	
Subtotal before transfer to Capital Fund	\$ 56,671,122		\$ 59,537,522		\$ 61,374,202		\$ 61,951,580		\$ 63,208,830	
Equity transfer to Capital Fund	(3,104,158)		(3,460,059)		(3,968,989)		(2,470,771)		(2,440,273)	
Changes in assigned balances										
<b>Ending Unassigned Fund Balance</b>	<b>\$ 53,566,964</b>		<b>\$ 56,077,463</b>		<b>\$ 57,405,213</b>		<b>\$ 59,480,809</b>		<b>\$ 60,768,556</b>	
General Fund unassigned Fund Balance as a % of Budget	33%		33%		33%		33%		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

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Property Taxes - Tax Digest	3.9%	3.5%	3.0%	2.5%
Total Taxes	3.9%	3.5%	3.0%	2.5%
Judicial System	5.0%	2.6%	3.0%	2.5%
General Government	3.2%	3.2%	3.1%	2.7%
Public Safety	4.5%	4.1%	3.4%	2.4%
Health and Welfare	3.0%	2.9%	2.1%	2.1%
Parks and Recreation	4.2%	3.3%	2.5%	2.4%
Housing and Development	2.2%	2.5%	2.1%	2.4%

### EXPENDITURE ASSUMPTIONS

Salary & Benefits increases	3.9%	3.5%	3.0%	2.5%
Operating Expenses- % Increase				
IST & GIS	3.0%	3.0%	3.0%	3.0%
EMS Contract	3.0%	5.0%	3.0%	3.0%
Library funding	3.9%	3.5%	3.0%	2.5%
Other Operations	2.5%	2.5%	2.5%	2.5%
<b>New Facilities operating costs</b>				
Park & Recreation	[to be determined from updated CIP]			
<b>Transfers to Capital Fund</b>				
Facilities	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Capital Replacement Program	\$ 4,025,000	\$ 4,025,000	\$ 4,025,000	\$ 4,025,000

## Five Year Capital Improvement Summary with Operating Costs (2022-2026)

### Forsyth County Capital Improvement Summary For years 2022-2026

Capital	2022	2023	2024	2025	2026	Total
Parks and Recreation	\$ 27,076,624	\$ 18,125,000	\$ 5,118,395	\$ 2,500,000	\$ 16,357,750	\$ 69,177,769
Libraries	6,331,220	7,170,184	122,276	88,500	500,000	14,212,180
Fire Department and Radio System	17,453,770	19,125,838	3,598,041	2,754,503	777,138	43,709,290
Water and Sewer	65,938,933	97,157,196	93,244,517	64,385,000	48,838,600	369,564,246
Roads	91,636,130	61,341,201	44,189,597	9,009,898	154,829	206,331,655
Senior Services	4,139,000	1,000,000	-	-	-	5,139,000
General Government	17,933,259	54,224,500	36,086,075	4,639,690	2,920,000	115,803,524
	<u>\$ 230,508,936</u>	<u>\$ 258,143,919</u>	<u>\$ 182,358,901</u>	<u>\$ 83,377,591</u>	<u>\$ 69,548,317</u>	<u>\$ 823,937,665</u>

Operating	2022	2023	2024	2025	2026	Total
Parks and Recreation	\$ 516,000	\$ 425,000	\$ 549,000	\$ 441,000	\$ 441,000	\$ 2,372,000
Libraries	-	481,977	1,183,243	1,210,001	1,237,562	4,112,783
Fire Department and Radio System	729,755	878,530	992,893	1,058,432	1,093,865	4,753,475
Water and Sewer	(27,623)	(4,919)	(653,957)	(651,254)	(651,254)	(1,989,007)
Roads	-	-	-	-	-	-
Senior Services	50,000	50,000	50,000	50,000	50,000	250,000
General Government	38,500	38,500	(196,500)	(196,500)	(201,500)	(517,500)
	<u>\$ 1,306,632</u>	<u>\$ 1,869,088</u>	<u>\$ 1,924,679</u>	<u>\$ 1,911,679</u>	<u>\$ 1,969,673</u>	<u>\$ 8,981,751</u>

# Section Three

## Budget Detail

**This section includes missions, descriptions, and contacts of departments as well as goals & objectives, performance measures and three-year financial comparison. This section includes all budgeted departments for FY 2022.**





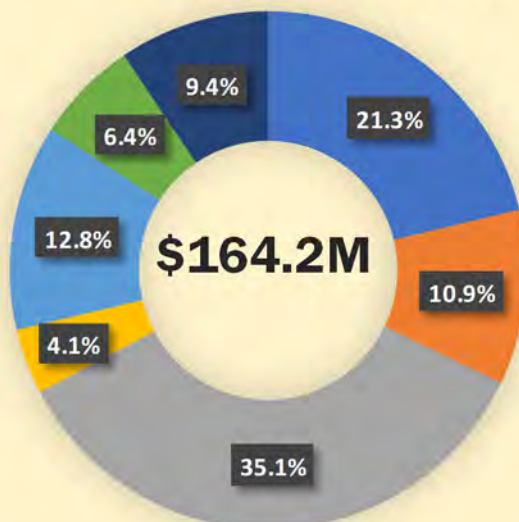
# General Fund

### Detail by function type, then alphabetical order

<b>98</b>	<b>General Government</b>	<b>\$ 34,867,314</b>	<b>130</b>	<b>Public Safety</b>	<b>\$ 57,557,045</b>
99	Administration	1,278,367	131	Ambulance Service	996,076
100	Board of Commissioners	476,240	132	Coroner's Office	180,779
101	Business License	628,623	133	Emergency Management Agency	389,695
102	Communications	814,027	134	Public Safety Radio System	250,798
103	Finance	1,914,106	135	Sheriff's Office	55,739,697
104	GIS	1,439,952	<b>136</b>	<b>Public Health and Welfare</b>	<b>\$ 6,718,425</b>
105	IS&T	4,724,861	137	Animal Services	840,113
*	Non-Departmental	1,565,200	138	Animal Shelter	1,722,407
106	Office Services	545,000	139	Mental Health Administration	60,444
107	Payroll Services	353,862	140	Non-Profit Funding	250,000
108	Personnel Services	935,955	141	Public Health Administration	153,244
109	Procurement	1,131,534	142	Public Transportation	903,477
110	Public Facilities	7,471,492	143	Public Welfare	185,672
111	Rural Development	271,128	144	Senior Services	2,603,068
112	Tax Assessor	3,928,759	<b>146</b>	<b>Culture and Recreation</b>	<b>\$ 21,073,656</b>
113	Tax Commissioner	4,645,769	147	Extension Services	258,743
114	Training & Development	159,704	148	Library	7,792,701
115	Voter Registration	2,582,735	149	Parks & Recreation	13,022,212
<b>116</b>	<b>Judicial Services</b>	<b>\$ 17,919,240</b>	<b>153</b>	<b>Housing and Development</b>	<b>\$ 10,558,565</b>
117	Accountability Court	533,974	154	Building & Economic Development	3,873,605
118	Board of Equalization	43,020	<b>156</b>	<b>Capital Project Management</b>	<b>952,421</b>
119	Clerk of Courts	3,426,396	157	Code Compliance	1,387,070
120	Court Administration	1,420,654	158	Economic Development (Chamber)	450,000
121	District Attorney	1,047,569	159	Natural Resources & Conservation	120,375
122	Indigent Defense	1,623,134	160	Planning & Community Development	3,775,094
123	Juvenile Court	2,353,333	<b>163</b>	<b>Other Financing</b>	<b>\$ 15,479,843</b>
124	Magistrate Court	1,618,868	164	Contingency	2,673,453
125	Pre-Trial Services	373,423	165	Non-Departmental	11,006,390
126	Probate Court	1,541,304	166	Retiree Benefits	1,800,000
127	State Court	1,218,634			
128	State Court Solicitor	2,091,913			
129	Superior Court	627,018			
				<b>GENERAL FUND</b>	<b>\$ 164,174,088</b>

\* The Non-Departmental operating expenditures in the amount of \$1,565,200 is displayed in the General Government function. Whereas the remaining expenditure amount of \$11,006,390 is displayed in the Other Financing Function as it includes transfers, contingency, and other financing costs. Detail is listed on page 165.

### General Government Expenditure Budget



- General Government: \$34.9M
- Judicial Services: \$17.9M
- Public Safety: \$57.5M
- Public Health and Welfare: \$6.7M
- Culture and Recreation: \$21.1M
- Housing and Development: \$10.6M
- Other Financing: \$15.5M

# General Government



Forsyth County Administration Building



Forsyth County Voter & Registration Building

### Top 10 Department Budgets in General Government

Department	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of General Fund
Public Facilities	6,188,079	7,252,038	7,471,492	4.6%
Info Systems & Technology	4,156,828	4,534,667	4,724,861	2.9%
Tax Commissioner's Office	4,314,940	4,523,155	4,645,769	2.8%
Tax Assessor	3,455,131	3,871,237	3,928,759	2.4%
Voter Registration	1,703,921	1,184,066	2,582,735	1.6%
Finance	1,675,698	1,851,530	1,914,106	1.2%
Non-Departmental (Operating)	1,478,757	1,360,200	1,565,200	1.0%
Geographic Info Systems	1,282,732	1,324,963	1,439,952	0.9%
Administration	1,340,251	1,387,995	1,278,367	0.8%
Procurement	1,067,090	1,104,688	1,131,534	0.7%
Other Departments (8)	3,430,562	3,733,405	4,184,539	2.5%
<b>General Government</b>	<b>\$30,093,989</b>	<b>\$32,127,944</b>	<b>\$34,867,314</b>	<b>21.2%</b>



# Administration

## Mission

The mission of the County Manager's Office is to manage day-to-day operations of the county on behalf of the Chairman and Board of Commissioners, to ensure that tax dollars are spent and accounted for in a responsible manner and to respond to the needs and concerns of the citizens of Forsyth County.

## Description

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.

## Contact

Website

<https://www.forsythco.com/>

Phone

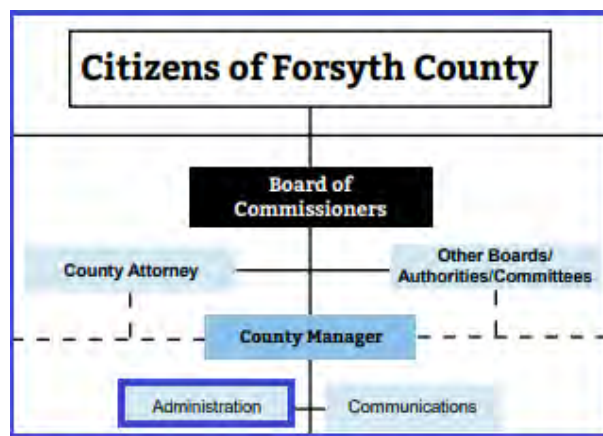
(770) 781-2101

## 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.



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$1,009,108	\$985,842	\$909,451	-7.7%
Benefits	295,298	305,249	286,593	-6.1%
Operating Expenses	23,381	60,165	67,215	11.7%
Capital Outlays	-	22,908	-	-100.0%
Interfund/Dept Chrgs	12,464	13,831	15,108	9.2%
<b>TOTAL Expenditures</b>	<b>\$1,340,251</b>	<b>\$1,387,995</b>	<b>\$1,278,367</b>	<b>-7.9%</b>
Full Time Positions	8	9	8	-11.1%

- ◆ ADA Coordinator position approved in 2021 and moved to Public Facilities in 2022.



# 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 chair of the board for the subsequent year.

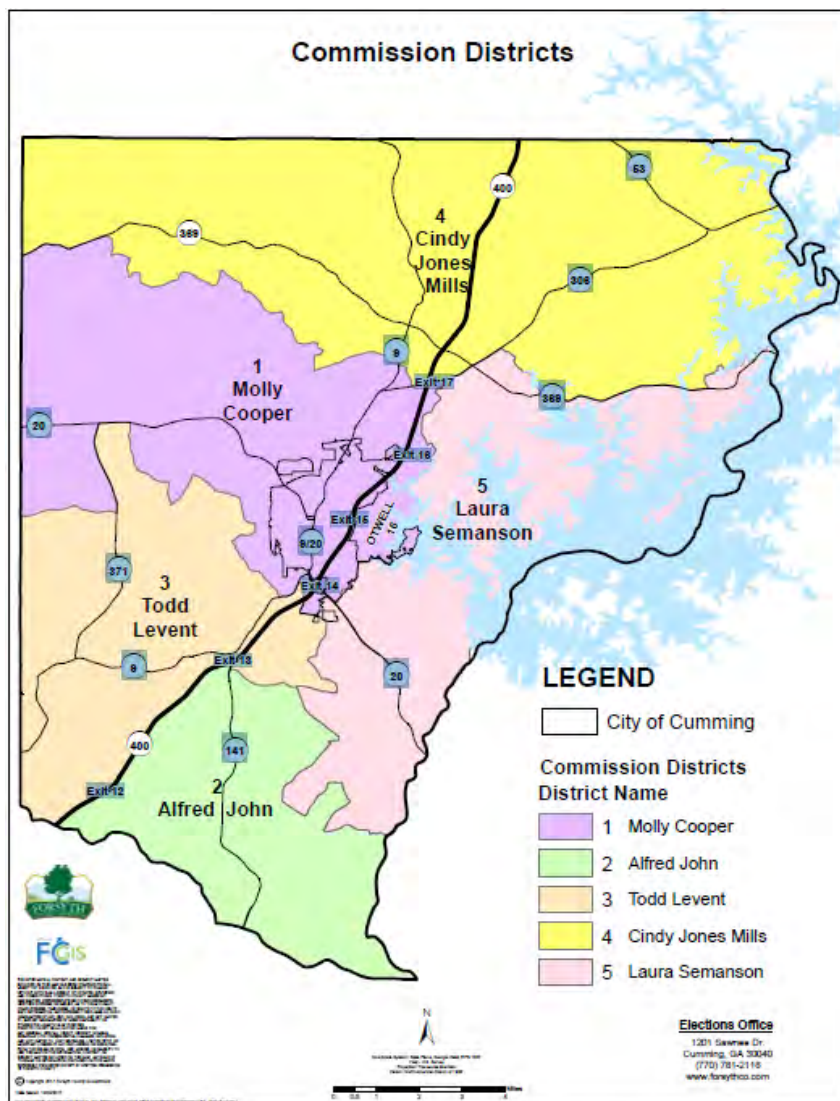
## Contact

Website

<https://www.forsythco.com/Commissioners>

### 2021 Forsyth County Board of Commissioners

- District 1—Molly Cooper, Vice Chair
- District 2—Alfred John, Secretary
- District 3—Todd Levent, Member
- District 4—Cindy Jones Mills, Chair
- District 5—Laura Semanson, Member



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$202,297	\$202,299	\$203,061	0.4%
Benefits	63,041	64,880	87,839	35.4%
Operating Expenses	96,150	170,400	170,400	0.0%
Interfund/Dept Chrgs	12,957	13,605	14,940	9.8%
<b>TOTAL Expenditures</b>	<b>\$374,445</b>	<b>\$451,184</b>	<b>\$476,240</b>	<b>5.6%</b>
Full Time Positions	5	5	5	0.0%



# Business License

## Mission

The Business License Department's mission is to provide information, solutions, and guidance in acquiring a license. We will accomplish this mission by assisting our customers in understanding compliance with the ordinances, rules, and regulations associated with operating a business.

## 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.

## Contact

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

## Goals & Objectives

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

- 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	2020 Actual	2021 Estimated	2022 Projected
New business licenses	1,080	1,125	1,181
Business licenses renewals	6,502	7,500	7,875
Alcohol fee collection	\$814,000	\$900,000	\$945,000

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$216,487	\$444,000	\$376,000	-15.3%
Charges for Services	\$200	\$100	\$100	0.0%
<b>TOTAL Revenues</b>	<b>\$216,687</b>	<b>\$444,100</b>	<b>\$376,100</b>	<b>-15.3%</b>
<b>EXPENDITURES</b>				
Salaries	\$283,364	\$312,367	\$383,276	22.7%
Benefits	129,684	181,097	175,421	-3.1%
Operating Expenses	36,574	42,839	60,670	41.6%
Capital Outlays	-	4,654	4,300	-7.6%
Interfund/Dept Chrgs	4,353	4,571	4,956	8.4%
<b>TOTAL Expenditures</b>	<b>\$453,975</b>	<b>\$545,528</b>	<b>\$628,623</b>	<b>15.2%</b>
Full Time Positions	5	5	6	20.0%

◆ New Administrative Supervisor position added in 2022.

# 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 informs our citizens about the many programs, services and amenities provided by the county. The department functions include media relations; operation of the county's 24-hour government cable channel; print and digitize publications; 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.

- Create a Communications Council with department representation to better facilitate two-way communication within the organization. Meet quarterly.
- Provide training opportunities for staff. Ensure all staff participate in at least one training activity per year.

### Goal #2 Increase community digital interactions.

- Increase the volume of information that is shared via social media channels and website.
- Create compelling information for website and directory/informational kiosks. Track interactions via analytics.

### Goal #3 Increase community in-person interactions.

- Work with partner organizations to identify intersection opportunities for the county to have a presence at their events.
- Manage county participation at events, including those sponsored by the county or other organizations.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Press releases/ media emails issued	90	90	95
Media contacts	80	84	88
Video productions	69	60	63
Increase Original Programming on TV Forsyth	12.0%	20.0%	21.0%
Social Media Posts *	1,792	1,560	1,638

\* Includes posts from Facebook, Twitter, Instagram, NextDoor, and LinkedIn.

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$10,000	\$10,000	\$10,000	0.0%
Charges for Services	\$320	\$0	\$0	-
<b>TOTAL Revenues</b>	<b>\$10,320</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$352,547	\$370,819	\$460,881	24.3%
Benefits	179,891	184,792	222,158	20.2%
Operating Expenses	57,955	87,750	124,280	41.6%
Interfund/Dept Chrgs	5,832	6,124	6,708	9.5%
<b>TOTAL Expenditures</b>	<b>\$596,225</b>	<b>\$649,485</b>	<b>\$814,027</b>	<b>25.3%</b>
Full Time Positions	6	6	7	16.7%

◆ BOC Community Liaison position approved in mid-2021.

# 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 provides financial support to all departments; contributes to the implementation of goals and objectives established by the Board of Commissioners; guides the County on debt matters; analyzes financial data; assists in making sound financial decisions; and assures compliance with all federal, state and local laws.

## 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 Annual Comprehensive Financial Report (ACFR).

### 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.

Financial reports can be found on our web site:

#### Adopted Budget

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

#### Monthly Reporting

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

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of invoices processed	24,696	22,226	20,003
Number of checks printed	8,945	8,051	7,246
ACH payments processed	1,490	1,639	1,803

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$3,274	\$3,500	\$3,500	0.0%
Misc. Revenue	13	-	-	-
<b>TOTAL Revenues</b>	<b>\$3,287</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,053,074	\$1,176,112	\$1,235,610	5.1%
Benefits	450,573	522,274	535,074	2.5%
Operating Expenses	155,925	137,134	127,450	-7.1%
Capital Outlays	2,208	1,396	-	-100.0%
Interfund/Dept Chrgs	13,918	14,614	15,972	9.3%
<b>TOTAL Expenditures</b>	<b>\$1,675,698</b>	<b>\$1,851,530</b>	<b>\$1,914,106</b>	<b>3.4%</b>
Full Time Positions	15	17	17	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.** Accurate, consistent, and up to date geographic databases. Timely response to request for projects and services.

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

### Goal #2

**Accessible GIS data and applications ease of use.** Intuitive, accessible, and familiar use of GIS data and applications to improve business functions.

- Improve customer service by making 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.** Integrating GIS with County business data and other data sources to improve workflows, increase knowledge sharing and support decision making.

- Develop a plan to support, identify 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.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Increase traffic for the Open Date portal and GIS viewer	99.0%	99.8%	99.9%

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$420,270	\$426,086	\$434,284	1.9%
<b>TOTAL Revenues</b>	<b>\$420,270</b>	<b>\$426,086</b>	<b>\$434,284</b>	<b>1.9%</b>
<b>EXPENDITURES</b>				
Salaries	\$749,496	\$761,623	\$807,907	6.1%
Benefits	338,711	346,465	355,505	2.6%
Operating Expenses	107,474	155,200	160,500	3.4%
Capital Outlays	77,172	51,300	104,700	104.1%
Interfund/Dept Chrgs	9,880	10,375	11,340	9.3%
<b>TOTAL Expenditures</b>	<b>\$1,282,732</b>	<b>\$1,324,963</b>	<b>\$1,439,952</b>	<b>8.7%</b>
Full Time Positions	11	11	11	0.0%



# 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	2020 Actual	2021 Estimated	2022 Projected
Network availability	99.0%	99.9%	99.9%
Percent of projects completed on time	90.0%	90.0%	90.0%
End user security training and evaluation	100.0%	100.0%	100.0%

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$967,100	\$1,007,100	\$1,027,260	2.0%
<b>TOTAL Revenues</b>	<b>\$967,100</b>	<b>\$1,007,100</b>	<b>\$1,027,260</b>	<b>2.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,746,381	\$1,781,088	\$1,800,556	1.1%
Benefits	623,420	645,209	645,043	0.0%
Operating Expenses	1,749,142	2,081,250	2,092,650	0.5%
Capital Outlays	12,058	-	156,960	-
Interfund/Dept Chrgs	25,828	27,120	29,652	9.3%
<b>TOTAL Expenditures</b>	<b>\$4,156,828</b>	<b>\$4,534,667</b>	<b>\$4,724,861</b>	<b>4.2%</b>
Full Time Positions	20	20	19	-5.0%

Financials

# Office Services

## Description

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. The current services are provided by More Business Solutions.

## Goals & Objectives

### Goal #1

Process mail, shipments, copy and binding requests in a timely manner.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Operating Expenses	\$516,320	\$529,000	\$545,000	3.0%
<b>TOTAL Expenditures</b>	<b>\$516,320</b>	<b>\$529,000</b>	<b>\$545,000</b>	<b>3.0%</b>
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 reporting taxes; calculating wage deductions, record keeping and verifying the reliability of pay data; and delivering payroll deposits and checks, maintaining compliance with tax laws, verifying paperwork for processing new hires, changes, and separations. Payroll professionals are also responsible for verifying allowances, supplements, overtime, and holiday pay.

## Contact

Website

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

## Goals & Objectives

### Goal #1

#### Reference material for new and existing timekeepers.

- Publish video(s) on the Forsyth County Intranet demonstrating UKG Kronos Dimensions payroll procedures for Timekeepers. Policy and regulations application to timekeeping, deadlines for submission, etc. This would eliminate payroll staff having to be available to provide one on one training for new timekeepers.
- Request IS&T to incorporate a "verification of viewing" tracker for UKG Kronos Dimensions demonstration video(s) on the intranet.
- Post FAQ - reference material for Timekeeping frequently asked questions and tips to remember on the Forsyth County intranet.

### Goal #2

#### Complete and maintain a Payroll Operations manual.

- Incorporate all steps required by payroll department for the life-cycle of an employee from new hire to separation of employment.
- Outline step by step procedures utilized in all onboarding, payroll processing, timekeeping, employee maintenance, pay changes, and deduction updates.
- New payroll staff and/or emergency coverage would have documentation readily available.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Payments issued	45,629	42,656	46,533
Manual checks issued due to payroll staff or system error	2	10	10
Issues handled by payroll staff	834	733	800

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$166,110	\$190,384	\$201,551	5.9%
Benefits	89,656	93,165	95,519	2.5%
Operating Expenses	51,694	38,900	54,200	39.3%
Interfund/Dept Chrgs	2,262	2,375	2,592	9.1%
<b>TOTAL Expenditures</b>	<b>\$309,723</b>	<b>\$324,824</b>	<b>\$353,862</b>	<b>8.9%</b>
Full Time Positions	3	3	3	0.0%

Financials

# 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)

- Expand services to include health coaching.
- Expand engagement for earnings of wellness rewards.
- Expansion of occupational and medical services.

### Goal #2 Explore expansion of various employee benefits

- Offer Life Style choices of benefits such as Pet Insurance, Long term care options, etc.
- Offer additional and various types medical savings plans.

### Goal #3 Explore options for changing disability administrator.

- Focus on approving disability benefits to employees.
- Improve customer service.
- Vendor to provide a more stable workforce..

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Job applicants received	14,852	16,337	17,971
Number of new hires ( <i>all position types</i> )	539	566	594
Annual attrition rate	10.0%	10.0%	10.0%

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$537,696	\$529,643	\$551,506	4.1%
Benefits	225,179	223,919	208,323	-7.0%
Operating Expenses	128,422	201,970	168,770	-16.4%
Interfund/Dept Chrgs	6,404	6,724	7,356	9.4%
<b>TOTAL Expenditures</b>	<b>\$897,701</b>	<b>\$962,256</b>	<b>\$935,955</b>	<b>-2.7%</b>
Full Time Positions	7	7	7	0.0%

Financials



# 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.

## Description

Procurement is a service department, being strategic partners with all departments and constitutional offices on procuring their services and commodities needed to complete their objectives.

## Contact

Website

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

## Goals & Objectives

### Goal #1 Update the procurement policy.

- Revise approval dollar limits
- Separate Policy from Procedures so Procedures can easily be updated without changing Policy.
- Leverage payments by p-card to reduce the costs of issuing checks; and increasing bank rebate.

### Goal #2 Leverage technology for bid receipt.

- Implement a lockbox where bids / proposals can be submitted electronically, reviewed, tabulated.
- Enhance review time, unit tabulations, ensure transparency.
- Implement digital signatures on contracts to speed turn around time as well as soft costs of printing, mailing, postage.

### Goal #3 Improve staff engagement.

- Set up roadmap to have staff become certified procurement agents.
- Increase cross training to ensure no disruption of services when a member is out of the office.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Turn around time from receipt of requisition for simple commodities	1-4 days	1-4 days	5 days
% savings	10.0%	10.0%	10.0%

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$3,425	\$3,000	\$3,000	0.0%
<b>TOTAL Revenues</b>	<b>\$3,425</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$704,980	\$720,575	\$758,072	5.2%
Benefits	335,063	343,324	331,302	-3.5%
Operating Expenses	16,512	31,400	31,900	1.6%
Capital Outlays	1,593	-	-	-
Interfund/Dept Chrgs	8,942	9,389	10,260	9.3%
<b>TOTAL Expenditures</b>	<b>\$1,067,090</b>	<b>\$1,104,688</b>	<b>\$1,131,534</b>	<b>2.4%</b>
Full Time Positions	11	11	11	0.0%

# Public Facilities

## Mission

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

## Description

The Public Facilities Department provides safe, effective, and efficient support services for the operation, maintenance, planning, renovation, and new construction of county owned facilities.

## Contact

Website

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

## Goals & Objectives

### Goal #1

**Complete approved capital and maintenance projects on schedule and within approved budgets.**

- Maintain schedule and approved budget for the Juvenile Justice Center to ensure project stays on track by EOY 2021.
- Maintain 85% or better customer satisfaction ratings with key customers and stakeholders on capital and maintenance projects.

### Goal #2

**Provide timely and efficient services on all maintenance and repair, janitorial services, and grounds keeping requests and services.**

- Complete work orders and service requests in a timely manner with a monthly completion rate of 85% or better.
- Maintain work order and service requests backlogs exceeding 30 days of less than 10% for both preventive maintenance and unscheduled work requests.
- Respond to customer complaints, questions or concerns within 24 hours of receipt.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of Work Orders Received— <i>2% annually</i>	4,200	4,284	4,370
Customer satisfaction ratings for completed projects	85.0%	85.0%	85.0%
Backlog less than 10%	10.0%	12.0%	10.0%

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$505,800	\$515,916	\$526,224	2.0%
Miscellaneous Revenues	155,857	205,300	156,464	-23.8%
<b>TOTAL Revenues</b>	<b>\$661,657</b>	<b>\$721,216</b>	<b>\$682,688</b>	<b>-5.3%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,253,515	\$1,403,164	\$1,457,433	3.9%
Benefits	688,741	711,531	747,194	5.0%
Operating Expenses	4,178,345	5,067,338	5,137,835	1.4%
Capital Outlays	808	-	56,000	-
Interfund/Dept Chrgs	66,671	70,005	73,030	4.3%
<b>TOTAL Expenditures</b>	<b>\$6,188,079</b>	<b>\$7,252,038</b>	<b>\$7,471,492</b>	<b>3.0%</b>
Full Time Positions	27	27	27	0.0%

Forsyth County Annual Operating and Capital Budget

# Rural Development

## Description

Forsyth County joined the Atlanta Regional Commission (ARC), leaving the Georgia Mountains Regional Commission (GMRC), effective July 1, 2021. The ARC is a regional planning and intergovernmental coordination agency for 11 counties and 75 cities. The 11-county Atlanta Region include Cherokee, Clayton, Cobb, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Henry, and Rockdale.

**Website** <https://atlantaregional.org/>

**Phone** (404) 463-3100



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

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Other Costs	\$255,518	\$271,128	\$271,128	0.0%
<b>TOTAL Expenditures</b>	<b>\$255,518</b>	<b>\$271,128</b>	<b>\$271,128</b>	<b>0.0%</b>
Full Time Positions	-	-	-	-

# 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

#### Produce a tax digest timely.

- Process and review all tax returns and homestead exemptions by April 25 and mail annual notices by May 20.
- Process the appeals efficiently to provide the Board of Commissioners and School Board accurate estimates of the revenue base from the tax digest that are acceptable for budget and millage rate advertisement.

### Goal #2

#### Measure, list, and value all real and personal property for the 2022 digest. To assertively defend values placed on the 2022 tax digest.

- Prepare and present documentation at Board of Assessors meetings and Board of Equalization hearings for the values established.
- Research and prepare any necessary Superior Court cases for proposed settlement or defense in court.
- Prepare statistical analysis and documentation required by the Georgia Department of Revenue for successful digest submission and approval.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
New construction data collection: residential & commercial	7,691	7,854	8,089
Personal property accounts to audit and process	13,852	14,076	14,498
Review properties-1/3 of county annually	32,033	34,170	35,195
Homestead application processing	6,744	7,650	7,880

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$521	\$0	\$0	-
<b>TOTAL Revenues</b>	<b>\$521</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>EXPENDITURES</b>				
Salaries	\$2,047,359	\$2,140,702	\$2,222,175	3.8%
Benefits	1,024,067	1,077,077	1,143,796	6.2%
Operating Expenses	330,998	597,284	503,400	-15.7%
Capital Outlays	-	832		-100.0%
Interfund/Dept Chrgs	52,707	55,342	59,388	7.3%
<b>TOTAL Expenditures</b>	<b>\$3,455,131</b>	<b>\$3,871,237</b>	<b>\$3,928,759</b>	<b>1.5%</b>
Full Time Positions	37	38	38	0.0%

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

### Goal #2

To process 1% more property tax parcels based on the growth of the county with the same quality of service.

Division	2022 Adopted Budget	% of Total	FTE	% of Total
Accounting	370,759	8.0%	3	6.8%
Administration	1,180,618	25.4%	5	11.4%
Auto	2,667,397	57.4%	33	75.0%
Property	426,995	9.2%	3	6.8%
<b>Tax Commissioner's Office</b>	<b>\$4,645,769</b>		<b>44</b>	

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Property tax bills	104,210	105,782	107,378
Property tax transactions	187,205	196,565	206,394
Motor vehicle transactions	316,645	320,118	323,628
Property and motor vehicle taxes collected (includes payments, refunds, etc)	\$408.7 Mil	\$420.0 Mil	\$432.0 Mil

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$51,243	\$64,000	\$64,000	0.0%
Charges for Services	7,609,411	7,373,000	7,720,000	4.7%
<b>TOTAL Revenues</b>	<b>\$7,660,654</b>	<b>\$7,437,000</b>	<b>\$7,784,000</b>	<b>4.7%</b>
<b>EXPENDITURES</b>				
Salaries	\$2,344,458	\$2,508,589	\$2,592,928	3.4%
Benefits	1,241,854	1,199,110	1,211,458	1.0%
Operating Expenses	662,582	770,321	789,671	2.5%
Capital Outlays	23,061	-	2,500	-
Interfund/Dept Chrgs	42,985	45,135	49,212	9.0%
<b>TOTAL Expenditures</b>	<b>\$4,314,940</b>	<b>\$4,523,155</b>	<b>\$4,645,769</b>	<b>2.7%</b>
Full Time Positions	44	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.

## 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.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$0	\$0	\$78,384	-
Benefits	25,946	-	31,320	-
Operating Expenses	-	-	50,000	-
Interfund/Dept Chrgs	709	-	-	-
<b>TOTAL Expenditures</b>	<b>\$26,655</b>	<b>\$0</b>	<b>\$159,704</b>	-
Full Time Positions	-	-	1	-

◆ The Training and Development Manager position was approved for FY 2022.

# 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

Website

[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	2020	2021	2022
	Actual	Estimated	Projected
Number of countywide elections	4	1	4
Number of registered voters (active and inactive)	173,261	181,000	178,000
Voter registrations processed (new registrants and changes)	65,904	15,000	80,000
Poll official training	2,370	0	5,000
Ballots mailed	86,651	0	55,000

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$18,242	\$0	\$8,000	-
<b>TOTAL Revenues</b>	<b>\$18,242</b>	<b>\$0</b>	<b>\$8,000</b>	<b>-</b>
<b>EXPENDITURES</b>				
Salaries	\$1,113,117	\$784,478	\$1,781,556	127.1%
Benefits	252,018	275,415	383,625	39.3%
Operating Expenses	304,501	116,790	409,490	250.6%
Capital Outlays	27,253	-	-	-
Interfund/Dept Chrgs	7,032	7,383	8,064	9.2%
<b>TOTAL Expenditures</b>	<b>\$1,703,921</b>	<b>\$1,184,066</b>	<b>\$2,582,735</b>	<b>118.1%</b>
Full Time Positions	7	9	10	11.1%

◆ 2022 is an election year and includes \$1.1M for poll workers not budgeted in the 2021.

Four Part-Time Admin Tech positions were removed and one Full-Time Admin Tech position was added for 2022.

# Judicial System



Conceptual Rendering for the Juvenile Justice Center to be opened in Summer 2022. The center will be approximately 70,000 sq ft with three levels to include two courtrooms, conference rooms, and administrative offices.



Forsyth County Courthouse

### Top 10 Department Budgets in Judicial Services

Department	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of General Fund
Clerk of Courts	3,038,864	3,318,817	3,426,396	2.1%
Juvenile Court	2,005,030	2,526,332	2,353,333	1.4%
State Court Solicitor	1,952,909	2,051,569	2,091,913	1.3%
Indigent Defense	1,359,799	1,573,667	1,623,134	1.0%
Magistrate Court	1,357,590	1,522,439	1,618,868	1.0%
Probate Court	1,362,876	1,462,773	1,541,304	0.9%
Court Administration	1,195,156	1,350,418	1,420,654	0.9%
State Court	1,061,308	1,176,062	1,218,634	0.7%
District Attorney	980,898	1,031,541	1,047,569	0.6%
Superior Court	537,057	572,626	627,018	0.4%
Other Departments (3)	709,329	920,674	950,417	0.6%

**Judicial Services**      **\$15,560,816**    **\$17,506,918**    **\$17,919,240**      **10.9%**

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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 that will encourage the offender to become a productive and law-abiding citizen.

## Did You Know?

1 in 5 Adults in the U.S. (43.8 million) experiences mental illness in a given year.

Approximately 20% of state and local jail prisoners have "a recent history" of a mental health condition.

Only 10% of people with drug and alcohol addiction actually get help?



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$202,390	\$267,743	\$283,734	6.0%
Benefits	164,099	201,917	185,111	-8.3%
Interfund/Dept Chrgs	6,820	7,161	7,824	9.3%
Other Financing Uses	58,452	58,582	57,305	-2.2%
<b>TOTAL Expenditures</b>	<b>\$431,762</b>	<b>\$535,403</b>	<b>\$533,974</b>	<b>-0.3%</b>
Full Time Positions	5	5	5	0.0%

# Board of Equalization

## Mission

The Board of Equalization (BOE) is charged with the task of hearing appeals on property tax matters. OCGA 48-5-311 (a) directs that the 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  
Email

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

Boe@forsythco.com

## Goals & Objectives

### Goal #1

**Secure full board membership 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.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$17,675	\$25,000	\$25,750	3.0%
Benefits	1,142	1,530	1,970	28.8%
Operating Expenses	10,332	15,300	15,300	0.0%
<b>TOTAL Expenditures</b>	<b>\$29,149</b>	<b>\$41,830</b>	<b>\$43,020</b>	<b>2.8%</b>
Full Time Positions	0	0	0	-

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# 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	2020 Actual	2021 Estimated	2022 Projected
Jury text messages sent	900	13,000	20,000
Clerk's website WebBot	148,000	150,000	170,000
Juvenile Court case load	1,328	1,300	1,350
State Court case load	21,889	26,000	30,000
Superior Court case load	6,210	7,500	9,000

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$1,701,832	\$1,075,000	\$1,185,000	10.2%
<b>TOTAL Revenues</b>	<b>\$1,701,832</b>	<b>\$1,075,000</b>	<b>\$1,185,000</b>	<b>10.2%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,803,209	\$1,861,934	\$1,934,309	3.9%
Benefits	927,285	966,239	1,008,675	4.4%
Operating Expenses	283,281	464,300	454,600	-2.1%
Interfund/Dept Chrgs	25,089	26,344	28,812	9.4%
<b>TOTAL Expenditures</b>	<b>\$3,038,864</b>	<b>\$3,318,817</b>	<b>\$3,426,396</b>	<b>3.2%</b>
Full Time Positions	33	33	33	0.0%

# 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 the Superior, State, and Juvenile Courts and attendant programs. Court Administration is responsible for administration, planning and research, personnel management and training, budget and fiscal management, purchasing and facilities management, 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 and to serve as a foundation for intergovernmental and public-private relations success.**

- Support the development, implementation, and maintenance of contemporary performance measures to document court metrics and to provide useful information to inform management decisions.
- Determine and identify needs, organization, systems, and procedures to increase the effectiveness of the Court.
- Develop the governance structure of the Court to accommodate the transition from rural to urban court.

### Goal #2

**Support the Court in directing and overseeing the budget, revenue, disbursement process and maintain accounting records in compliance.**

- Develop, recommend, and administer the annual budgets for the Court.
- Monitor and analyze Court expenditures and revenue patterns and provide timely warnings of anomalies and concerns, making appropriate recommendations for corrective action as needed.
- 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.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$738,690	\$829,036	\$870,705	5.0%
Benefits	271,933	284,626	313,209	10.0%
Operating Expenses	170,147	231,600	231,100	-0.2%
Capital Outlays	9,475	-	-	-
Interfund/Dept Chrgs	4,911	5,156	5,640	9.4%
<b>TOTAL Expenditures</b>	<b>\$1,195,156</b>	<b>\$1,350,418</b>	<b>\$1,420,654</b>	<b>5.2%</b>
Full Time Positions	10	10	10	0.0%

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# District Attorney's Office

## Mission

The mission of the office of District Attorney is to serve the public professionally and efficiently while performing the duties and obligations mandated by the United States and Georgia Constitutions and laws of the State 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 fair, impartial, and expeditious of cases.**

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

### Goal #2

**To ensure a safe community.**

- Reduce crime by imposition of sentences that include deterrence as a factor.
- Reduce crime by use of alternatives to traditional prosecution, including participation in accountability courts.
- Protect children by participation with community stakeholders in a statewide child abuse prevention initiative.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Miscellaneous Rev	\$7,371	\$2,000	\$7,700	285.0%
<b>TOTAL Revenues</b>	<b>\$7,371</b>	<b>\$2,000</b>	<b>\$7,700</b>	<b>285.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$648,268	\$658,798	\$662,923	0.6%
Benefits	281,792	312,398	317,714	1.7%
Operating Expenses	34,889	43,600	48,800	11.9%
Interfund/Dept Chrgs	15,948	16,745	18,132	8.3%
<b>TOTAL Expenditures</b>	<b>\$980,898</b>	<b>\$1,031,541</b>	<b>\$1,047,569</b>	<b>1.6%</b>
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	2020 Actual	2021 Estimated	2022 Projected
Number of first appearance hearings attended by IDO staff	265	265	270
Number of court sessions (Magistrate, State, Superior) attended	281	297	300
Number of individuals that IDO staff met with at first appearance hearings	2,850	3,325	2,900
Number of cases created by the Indigent Defense Office	3,071	3,300	3,100

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Intergovern Revenues	\$161,429	\$124,000	\$124,000	0.0%
Charges for Services	33,264	48,000	48,000	0.0%
<b>TOTAL Revenues</b>	<b>\$194,694</b>	<b>\$172,000</b>	<b>\$172,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$255,030	\$318,442	\$332,078	4.3%
Benefits	101,472	134,962	158,904	17.7%
Operating Expenses	998,642	1,112,584	1,126,800	1.3%
Capital Outlays	-	2,792	-	-100.0%
Interfund/Dept Chrgs	4,655	4,887	5,352	9.5%
<b>TOTAL Expenditures</b>	<b>\$1,359,799</b>	<b>\$1,573,667</b>	<b>\$1,623,134</b>	<b>3.1%</b>
Full Time Positions	4	5	5	0.0%

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# Juvenile Court

## Mission

To protect the well-being of Forsyth County community children; to provide guidance and control beneficial to child welfare and the best interest of the state, and to secure proper care and permanency for children removed from their homes.

## Description

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. The Juvenile Court exercises exclusive, original jurisdiction of cases involving delinquent children under the age of 17 and deprived or unruly children under the age of 18.

## 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	2020 Actual	2021 Estimated	2022 Projected
Juvenile complaints filed- <i>Decreased by 2%</i>	1,500	1,470	1,441
Percent of cases closed	70%	70%	72%
Successful diversionary cases- <i>Increased by 2%</i>	366	373	381
Youth referred to court programs- <i>Increased by 2%</i>	300	306	312
Youth successful complete 180 court program	45%	44%	46%

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Intergovern Revenues	\$100,000	\$100,000	\$100,000	0.0%
Charges for Services	305	-	-	-
Fines & Forfeit	143	-	-	-
Miscellaneous Rev	19,080	8,000	8,000	0.0%
<b>TOTAL Revenues</b>	<b>\$119,527</b>	<b>\$108,000</b>	<b>\$108,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$864,348	\$894,583	\$917,694	2.6%
Benefits	326,047	336,237	343,503	2.2%
Operating Expenses	798,432	1,278,500	1,073,500	-16.0%
Interfund/Dept Chrgs	16,203	17,012	18,636	9.5%
<b>TOTAL Expenditures</b>	<b>\$2,005,030</b>	<b>\$2,526,332</b>	<b>\$2,353,333</b>	<b>-6.8%</b>
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.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Cases filed, civil & criminal— <i>Increase of 7%</i>	4,956	5,303	5,674
Cases processed, civil & criminal— <i>Increase of 10%</i>	5,539	6,093	6,702
First appearance bond hearing— <i>Increase of 25%</i>	2,951	3,689	5,217

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$21,864	\$1,800	\$10,000	455.6%
Charges for Services	523	1,000	1,000	0.0%
Fines & Forfeit	289,754	475,000	350,000	-26.3%
Miscellaneous Rev	786	2,000	2,000	0.0%
<b>TOTAL Revenues</b>	<b>\$312,926</b>	<b>\$479,800</b>	<b>\$363,000</b>	<b>-24.3%</b>
<b>EXPENDITURES</b>				
Salaries	\$949,581	\$1,048,817	\$1,090,051	3.9%
Benefits	317,526	353,836	403,789	14.1%
Operating Expenses	77,735	106,400	110,400	3.8%
Interfund/Dept Chrgs	12,748	13,386	14,628	9.3%
<b>TOTAL Expenditures</b>	<b>\$1,357,590</b>	<b>\$1,522,439</b>	<b>\$1,618,868</b>	<b>6.3%</b>
Full Time Positions	10	12	12	0.0%

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# 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	2020 Actual	2021 Estimated	2022 Projected
New jail assessments	1,209	1,238	1,300
Drug screens performed	2,613	2,288	2,500
New family intervention cases opened	32	50	55
Bond supervision compliance rate by %	94.0%	96.0%	96.0%

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$168,402	\$218,098	\$225,082	3.2%
Benefits	69,898	101,086	124,019	22.7%
Operating Expenses	7,451	21,454	21,250	-1.0%
Interfund/Dept Chrgs	2,669	2,803	3,072	9.6%
<b>TOTAL Expenditures</b>	<b>\$248,419</b>	<b>\$343,441</b>	<b>\$373,423</b>	<b>8.7%</b>
Full Time Positions	3	4	4	0.0%

Financials

# Probate Court

## Mission

To serve the public by performing the duties required by law in a professional and efficient manner.

## 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, fire-arms 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

**Use technology to improve efficiency and reporting.**

- Online processing of weapons carry applications and marriage licenses.
- Use software to produce accounting reports.

### Goal #2

**Improve customer wait times.**

- Hire additional staff position to open more appointments for passports and provide additional help at the clerk's office front counter with weapons carry license applications.

Description of Service	Cost
Weapons carry license	\$73
Marriage license	\$56
Passport (16 years or older)	\$110
Passport (15 years or younger)	\$80
Passport application fee	\$35

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Marriage licenses	\$69,984	\$70,000	\$70,000
Weapons Carry Licenses	\$262,371	\$185,000	\$225,000
Passports	\$46,585	\$175,000	\$175,000
Printing & duplicating services	\$202,015	\$250,000	\$240,000

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$378,940	\$430,000	\$470,000	9.3%
Charges for Services	267,049	350,000	340,000	-2.9%
<b>TOTAL Revenues</b>	<b>\$645,989</b>	<b>\$780,000</b>	<b>\$810,000</b>	<b>3.8%</b>
<b>EXPENDITURES</b>				
Salaries	\$822,035	\$880,111	\$861,882	-2.1%
Benefits	401,060	439,929	439,734	0.0%
Operating Expenses	126,988	129,300	225,000	74.0%
Interfund/Dept Chrgs	12,793	13,433	14,688	9.3%
<b>TOTAL Expenditures</b>	<b>\$1,362,876</b>	<b>\$1,462,773</b>	<b>\$1,541,304</b>	<b>5.4%</b>
Full Time Positions	14	14	14	0.0%

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# State Court Judge

## Mission

The mission of the Forsyth County State Court is to provide the public with a judicial forum for the just and timely resolution of disputes. It is inherent in this obligation to ensure that court users have ease of access to court-related information processes. It is the responsibility of all court system personnel to fulfill the public's right to fair and efficient justice with dignity, professionalism, and courtesy.

## Description

The State Court of the Bell-Forsyth Judicial Circuit exercises jurisdiction over all misdemeanor violations, including traffic offenses; and all civil actions regardless of amount claimed, unless the Superior Court has exclusive jurisdiction. The State Court is also authorized to hold hearings for, and issue search and arrest warrants; and for preliminary hearings. In addition, the State Court has constitutional authority to review lower court decisions as provided by statute. 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.

## 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.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$196,472	\$220,000	\$220,000	0.0%
Fines & Forfeit	1,726,071	1,780,000	1,850,000	3.9%
<b>TOTAL Revenues</b>	<b>\$1,922,543</b>	<b>\$2,000,000</b>	<b>\$2,070,000</b>	<b>3.5%</b>
<b>EXPENDITURES</b>				
Salaries	\$753,468	\$826,593	\$839,511	1.6%
Benefits	263,958	278,635	304,523	9.3%
Operating Expenses	31,087	57,400	59,900	4.4%
Interfund/Dept Chrgs	12,795	13,434	14,700	9.4%
<b>TOTAL Expenditures</b>	<b>\$1,061,308</b>	<b>\$1,176,062</b>	<b>\$1,218,634</b>	<b>3.6%</b>
Full Time Positions	9	9	9	0.0%

# 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.
- Recognize defendants who are in need of one of our accountability courts to assist them in becoming active and successful members of our community.
- Refer and supervise the management of the Forsyth County State Court's Pre-Trial Diversion Program.

### 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	2020 Actual	2021 Estimated	2022 Projected
Cases filed in Forsyth County State Court and Magistrate Court	11,954	12,500	12,750
Cases disposed Forsyth County State Court and Magistrate Court	11,963	11,250	13,000

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$37,128	\$40,000	\$40,000	0.0%
Miscellaneous Rev	190,921	225,000	225,000	0.0%
<b>TOTAL Revenues</b>	<b>\$228,049</b>	<b>\$265,000</b>	<b>\$265,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,333,753	\$1,397,841	\$1,428,516	2.2%
Benefits	557,946	569,734	575,781	1.1%
Operating Expenses	31,617	51,900	55,600	7.1%
Capital Outlays	1,408	2,500	-	-100.0%
Interfund/Dept Chrgs	28,184	29,594	32,016	8.2%
<b>TOTAL Expenditures</b>	<b>\$1,952,909</b>	<b>\$2,051,569</b>	<b>\$2,091,913</b>	<b>2.0%</b>
Full Time Positions	20	20	19	-5.0%

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# Superior Court

## Mission

The mission of the Forsyth County Superior Court is to provide the public with a judicial forum for the just and timely resolution of disputes. It is inherent in this obligation to ensure that court users have ease of access to court-related information processes. It is the responsibility of all court system personnel to fulfill the public's right to fair and efficient justice with dignity, professionalism, and courtesy.

## Description

The Forsyth County Superior Court is a court of general jurisdiction handling both civil and criminal law actions. Superior Court Judges preside over cases involving misdemeanors, contract disputes, premises liability, and various other actions. In addition, the Superior Court has exclusive equity jurisdiction over all cases of divorce, title to land, and felonies involving jury trials, including death penalty cases.

## 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.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$153,327	\$170,000	\$170,000	0.0%
Fines & Forfeit	170,853	140,000	150,000	7.1%
Miscellaneous Rev	262	-	-	-
<b>TOTAL Revenues</b>	<b>\$324,441</b>	<b>\$310,000</b>	<b>\$320,000</b>	<b>3.2%</b>
<b>EXPENDITURES</b>				
Salaries	\$427,662	\$433,458	\$485,168	11.9%
Benefits	84,354	85,556	87,226	2.0%
Operating Expenses	20,077	48,400	48,900	1.0%
Interfund/Dept Chrgs	4,964	5,212	5,724	9.8%
<b>TOTAL Expenditures</b>	<b>\$537,057</b>	<b>\$572,626</b>	<b>\$627,018</b>	<b>9.5%</b>
Full Time Positions	2	2	2	0.0%

# Public Safety



Forsyth County Sheriff Office in downtown Cumming, GA



Sheriff vehicles outside of the County Admin building



General Fund

### Top Department Budgets in Public Safety

Department	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of General Fund
Sheriff's Office	43,160,400	52,077,886	55,739,697	34.0%
Ambulance Service	938,897	967,064	996,076	0.6%
Emergency Management Agency	317,726	475,413	389,695	0.2%
Public Safety Radio System	237,187	238,509	250,798	0.2%
Coroner's Office	189,374	196,802	180,779	0.1%
<b>Public Safety</b>	<b>\$44,843,583</b>	<b>\$53,955,674</b>	<b>\$57,557,045</b>	<b>35.1%</b>

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

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# 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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Operating Expenses	\$938,897	\$967,064	\$996,076	3.0%
<b>TOTAL Expenditures</b>	<b>\$938,897</b>	<b>\$967,064</b>	<b>\$996,076</b>	<b>3.0%</b>
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.

The Coroner is elected at large to four-year terms.

## 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.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$110,195	\$109,000	\$112,222	3.0%
Benefits	34,015	34,539	14,885	-56.9%
Operating Expenses	41,980	49,920	50,000	0.2%
Interfund/Dept Chrgs	3,184	3,343	3,672	9.8%
<b>TOTAL Expenditures</b>	<b>\$189,374</b>	<b>\$196,802</b>	<b>\$180,779</b>	<b>-8.1%</b>
Full Time Positions	1	1	1	0.0%



# 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



<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	2020 Actual	2021 Estimated	2022 Projected
Number of hours of classroom training opportunities	100	100	120
In-depth review of emergency management plans	3	3	4
Emergency Management/Emergency Operations exercises	3	3	4

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$600	\$600	\$600	0.0%
<b>TOTAL Revenues</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$75,198	\$113,192	\$143,830	27.1%
Benefits	37,032	64,029	94,929	48.3%
Operating Expenses	68,353	93,510	95,800	2.4%
Capital Outlays	80,405	150,000	-	-100.0%
Interfund/Dept Chrgs	4,459	4,682	5,136	9.7%
Other Financing Uses	52,278	50,000	50,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$317,726</b>	<b>\$475,413</b>	<b>\$389,695</b>	<b>-18.0%</b>
Full Time Positions	2	2	3	50.0%

- ◆ One part time position was approved to be reclassified to full time position starting in 2022.

# Public Safety Radio System

## Mission

The mission of the Public Safety Radio System 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.

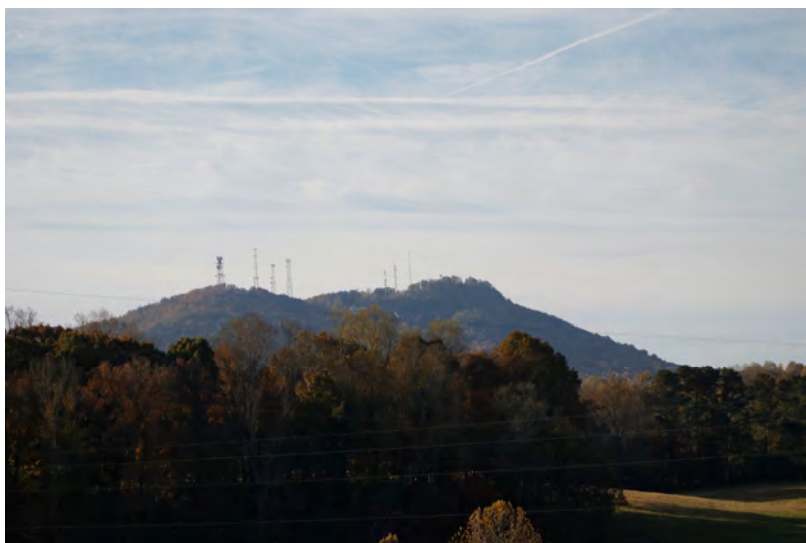
## Contact

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

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Miscellaneous Rev	\$0	\$0	\$31,200	-
<b>TOTAL Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,200</b>	<b>-</b>
<b>EXPENDITURES</b>				
Salaries	\$82,073	\$82,067	\$85,150	3.8%
Benefits	32,314	32,478	33,214	2.3%
Operating Expenses	119,367	120,361	128,486	6.8%
Interfund/Dept Chrgs	3,432	3,603	3,948	9.6%
<b>TOTAL Expenditures</b>	<b>\$237,187</b>	<b>\$238,509</b>	<b>\$250,798</b>	<b>5.2%</b>
Full Time Positions	1	1	1	0.0%

◆ Miscellaneous Revenue includes the AT&T tower rent revenue that was previously in another department

# 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 COUNTS
- ◇ SERVICE MATTERS
- ◇ EXCELLENCE IS OUR GOAL
- ◇ WE ARE HERE TO SERVE OUR COMMUNITY
- ◇ WE APPROACH CRIME PROACTIVELY
- ◇ WE TREAT PEOPLE CONSISTENTLY & FAIRLY
- ◇ WE ARE 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.



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Intergovern Revenues	\$0	\$5,000	\$5,000	0.0%
Charges for Services	1,891,800	1,875,300	1,875,300	0.0%
Fines & Forfeit	1,597	-	-	-
Miscellaneous Rev	225,143	128,000	128,000	0.0%
<b>TOTAL Revenues</b>	<b>\$2,118,540</b>	<b>\$2,008,300</b>	<b>\$2,008,300</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$23,511,546	\$28,777,801	\$30,693,748	6.7%
Benefits	11,404,294	13,739,588	14,539,620	5.8%
Operating Expenses	6,662,614	7,616,517	8,468,360	11.2%
Capital Outlays	210,464	399,500	448,700	12.3%
Interfund/Dept Chrgs	1,303,756	1,368,944	1,475,784	7.8%
Other Financing Uses	67,726	175,536	113,485	-35.3%
<b>TOTAL Expenditures</b>	<b>\$43,160,400</b>	<b>\$52,077,886</b>	<b>\$55,739,697</b>	<b>7.0%</b>
Full Time Positions	470	482	486	0.8%

- ◆ Four new positions were approved in 2022.
- ◆ Other Financing Uses expenditures decreased due to showing less county match for the four Sheriff Office grants.

# Public Health & Welfare



Forsyth County Public Transportation Dial-A-Ride program offers trips for people throughout the county on an as needed basis.

**Adoption Day for Pups with Purpose.** This program helps selected inmates who provide foster care and basic obedience training to homeless, unwanted animals while enhancing the inmate’s social and vocational skills. The trained dogs are then adopted by local families. This program has been beneficial to inmates, animal shelter and community since it started in 2019.



### Top 5 Department Budgets in Public Health & Welfare

Department	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of General Fund
Senior Services	2,166,904	2,458,248	2,603,068	1.6%
Animal Shelter	1,397,555	1,629,581	1,722,407	1.0%
Public Transportation	492,680	749,680	903,477	0.6%
Animal Services	663,642	661,009	840,113	0.5%
Non-Profit Funding	198,573	250,000	250,000	0.2%
Other Departments (4)	345,908	409,821	399,360	0.2%
<b>Public Health and Welfare</b>	<b>\$5,265,262</b>	<b>\$6,158,339</b>	<b>\$6,718,425</b>	<b>4.1%</b>





# Animal Services

## Mission

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

## Description

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

## Contact

**Website** <https://www.forsythco.com/Departments-Offices/Animal-Services>  
**Phone** 770-781-2138

## Goals & Objectives

### Goal #1 Enhance service to the community.

- 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 while in the field.
- Improve relationships with residents and perception of Animal Services by officers initiating proactive patrols within the community.
- Suggest compliance required court outcomes for repeat offenders to allow for better use of resources.

### Goal #2 Promote a robust, challenging and rewarding work environment for staff.

- Supplement in field training in addition to related conferences and training events.
- Continue to develop and improve our in-house training program to allow officers to obtain the most up-to-date training.
- Create a more inclusive work environment to increase staff engagement with programs and projects.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Average number of animals returned to the owner (RTO) in the field	60	66	69
Number of calls (initial complaints and follow ups)	5,288	5,816	6,107
Number of additional trainings to supplement field training	10	12	14

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$94,805	\$90,000	\$95,000	5.6%
<b>TOTAL Revenues</b>	<b>\$94,805</b>	<b>\$90,000</b>	<b>\$95,000</b>	<b>5.6%</b>
<b>EXPENDITURES</b>				
Salaries	\$331,630	\$364,368	\$430,576	18.2%
Benefits	211,388	217,075	252,227	16.2%
Operating Expenses	52,985	68,810	81,665	18.7%
Capital Outlays	57,396	-	63,969	-
Interfund/Dept Chrgs	10,243	10,756	11,676	8.6%
<b>TOTAL Expenditures</b>	<b>\$663,642</b>	<b>\$661,009</b>	<b>\$840,113</b>	<b>27.1%</b>
Full Time Positions	8	8	9	12.5%

◆ Full Time Animal Control Officer, Sr. position was approved in 2022.

# Animal Shelter

## Mission

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

## 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 Maintain a 90% Live Release Rate.

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

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

- Increase number of spay/neuter surgeries for feral 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 program will help provide animal owners with resources to help keep their animals.
- Implementation of TNR program which will help reduce litter of kittens born and surrendered into shelter.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of rescue and transport partners	25	35	50
Live release rate	75%	85%	90%
Number of feral cats intake— <i>Decrease 10%</i>	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%.*

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$43,264	\$79,900	\$50,000	-37.4%
Contributions & Donations	4,468	5,000	5,000	0.0%
<b>TOTAL Revenues</b>	<b>\$47,731</b>	<b>\$84,900</b>	<b>\$55,000</b>	<b>-35.2%</b>
<b>EXPENDITURES</b>				
Salaries	\$649,404	\$822,203	\$931,519	13.3%
Benefits	466,848	487,899	490,662	0.6%
Operating Expenses	262,593	302,110	241,470	-20.1%
Capital Outlays	2,167	-	40,000	-
Interfund/Dept Chrgs	16,542	17,369	18,756	8.0%
<b>TOTAL Expenditures</b>	<b>\$1,397,555</b>	<b>\$1,629,581</b>	<b>\$1,722,407</b>	<b>5.7%</b>
Full Time Positions	17	17	18	5.9%

◆ Reclassed 1 Part Time Veterinarian position to Full Time Veterinarian approved in 2022.

# Mental Health

## Mission

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

## Description

The Forsyth County Mental Health facility is affiliated with AVITA Community Partners. AVITA Community Partners is a resource for individuals and families in northeast Georgia experiencing the disabling effects of mental illness, developmental disabilities, and addictive diseases.

## 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.**



Commission on Accreditation of Rehabilitation Facilities (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.



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Interfund/Dept Chrgs	\$380	\$399	\$444	11.3%
Other Costs	60,000	60,000	60,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$60,380</b>	<b>\$60,399</b>	<b>\$60,444</b>	<b>0.1%</b>
Full Time Positions	-	-	-	-

# Non-Profit Funding

## Description

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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
<b>Operating Expenses</b>	\$0	\$15,000	\$15,000	0.0%
<b>Other Costs</b>	198,573	235,000	235,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$198,573</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>0.0%</b>
<b>Full Time Positions</b>	-	-	-	-



# 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
<b>Website</b>	<a href="http://www.forsythhd.com/">http://www.forsythhd.com/</a>	<a href="http://www.forsythhd.com/">http://www.forsythhd.com/</a>
<b>Address</b>	428 Canton Hwy Cumming, GA 30040	514 West Maple St. Suite 404 Cumming, GA 30040
<b>Phone</b>	(770) 781-6900	(770) 781-6909
<b>Hours:</b>	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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Miscellaneous Rev	\$6,772	\$5,000	\$5,000	0.0%
<b>TOTAL Revenues</b>	<b>\$6,772</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$7,377	\$6,700	\$6,700	0.0%
Interfund/Dept Chrgs	2,198	2,308	2,544	10.2%
Other Costs	121,813	144,000	144,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$131,388</b>	<b>\$153,008</b>	<b>\$153,244</b>	<b>0.2%</b>
Full Time Positions	-	-	-	-

# Public Transportation

## Mission

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

## Description

Link Forsyth is Forsyth County's first ever public transportation master plan. The plan is led by the County's Public Transportation Department and builds upon the two existing services:

- Dial-a-Ride services that provide ride-share services by appointment to county residents.
- Senior Services that provide transportation services to county seniors and active adults.

## Contact

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

**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.



Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Public transportation trips	20,940	22,000	22,000
Percent of trips rejected due to capacity	13.0%	10.0%	10.0%
Passenger fare collections	\$30,572	\$34,688	\$43,400

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$2,711	\$10,800	\$10,800	0.0%
<b>TOTAL Revenues</b>	<b>\$2,711</b>	<b>\$10,800</b>	<b>\$10,800</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$97,751	\$162,598	\$189,835	16.8%
Benefits	113,300	91,039	94,622	3.9%
Operating Expenses	111,947	148,200	270,891	82.8%
Interfund/Dept Chrgs	16,282	3,794	4,080	7.5%
Other Financing Uses	153,400	344,049	344,049	0.0%
<b>TOTAL Expenditures</b>	<b>\$492,680</b>	<b>\$749,680</b>	<b>\$903,477</b>	<b>20.5%</b>
Full Time Positions	3	3	3	0.0%
Full Time Positions (Grant)	8	8	8	0.0%

**Note:** The Grant Fund includes additional budget in amount of \$751,040 related to the Dial-A-Ride program which includes 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

<b>Website</b>	<a href="https://dfcs.georgia.gov/location/forsyth-county">https://dfcs.georgia.gov/location/forsyth-county</a>
<b>Phone</b>	(770) 781-6700
<b>Hours</b>	Monday - Friday 8:00 AM - 5:00 PM
<b>Address</b>	6435 Shiloh Road Alpharetta, GA 30005



*Georgia Division of Family  
& Children Services*

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
<b>Operating Expenses</b>	\$42,051	\$45,000	\$45,000	0.0%
<b>Interfund/Dept Chrgs</b>	585	614	672	9.4%
<b>Other Costs</b>	111,424	150,800	140,000	-7.2%
<b>TOTAL Expenditures</b>	<b>\$154,060</b>	<b>\$196,414</b>	<b>\$185,672</b>	<b>-5.5%</b>
<b>Full Time Positions</b>	-	-	-	-

# Senior Services

## Mission

To provide engaging, impactful life enrichment programs and services for adults age 50 and better in Forsyth County.

## Description

To be the resource and destination for aging well and enjoying life in the community. To respond to the diverse needs and interests of several generations of older adults, from active adult to homebound elders. To promote and provide opportunities for recreation, socialization, lifelong learning, fitness and wellness in all forms.

### Member Activities & Benefits:

- ◆ Trips and Hikes
- ◆ Special Events
  - ◇ Concerts, Movie Day, BINGO, etc.
- ◆ Classes and Activities
- ◆ Fitness & Aquatics classes
  - ◇ Aquatic classes only at Hearthstone
  - ◇ Fitness classes at Hearthstone and Sexton Hall
- ◆ Older Adult Services
  - ◇ Meals on Wheels
  - ◇ Congregate Program
  - ◇ Respite/Memory Support Program
- ◆ Community Garden

## Contact

Website

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

Phone

(770)-781-2178

## Goals & Objectives

### Goal #1

**Reopen each center after pandemic closure, with safety protocols in place.**

- Follow CDC guidelines including entrance screening procedures, PPE, sanitation protocols, and social distancing.
- Program each center on a limited schedule in order to socially distance. Offer a mix of center and at-home programming to meet diverse interests and needs.
- Increase programming in centers and work towards a return to full services.

### Goal #2

**Institute best practices and new efficiencies in order for the department to function optimally in service to older adults.**

- Complete new database/registration system implementation.
- Train and realign staff to maximize strengths and prepare for future needs.
- Achieve national accreditation.

### Goal #3

**Develop properties to accommodate more patrons and to increase quality and variety of programs offered.**

- Develop Sexton Hall grounds, providing outdoor space for recreation and programming.
- Renovate Central Park Community Center wing to provide a new home for Charles Place.
- Make upgrades to pool at Hearthstone Lodge..

### 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)



Fitness Classes offered at Sexton Hall and Hearthstone Lodge

Learn to Paint Activity in July



Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Congregate and homebound meals served	44,989	40,000	47,238
Active adult members	471	400	495
Active adult programs and events offered	2,470	3,000	3,250
Active adult total participation	8,165	14,000	14,700
Number of rentals	77	180	198
Grants programs participants	388	350	407

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$27,115	\$121,700	\$160,700	32.0%
Contributions & Donations	40,555	4,500	8,000	77.8%
Miscellaneous Rev	6,625	56,100	56,100	0.0%
<b>TOTAL Revenues</b>	<b>\$74,295</b>	<b>\$182,300</b>	<b>\$224,800</b>	<b>23.3%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,132,368	\$1,283,192	\$1,354,376	5.5%
Benefits	741,286	767,564	781,461	1.8%
Operating Expenses	83,570	185,079	229,970	24.3%
Capital Outlays	-	-	6,592	-
Interfund/Dept Chrgs	36,907	38,752	41,940	8.2%
Other Financing Uses	172,773	183,661	188,729	2.8%
<b>TOTAL Expenditures</b>	<b>\$2,166,904</b>	<b>\$2,458,248</b>	<b>\$2,603,068</b>	<b>5.9%</b>
Full Time Positions	31	31	32	3.2%

- ◆ New Food Service Coordinator position approved to start mid- year 2022.

# Culture & Recreation



Central Park Playground

Pools Mill Park Covered Bridge



The new Bookmobile providing services throughout the county

Department	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of General Fund
Parks & Recreation	9,567,400	11,636,222	13,022,212	7.9%
Library	7,125,547	7,392,010	7,792,701	4.7%
Extension Services	90,942	248,841	258,743	0.2%
<b>Culture and Recreation</b>	<b>\$16,783,888</b>	<b>\$19,277,073</b>	<b>\$21,073,656</b>	<b>12.8%</b>



General Fund



# Extension Services

## Mission

The mission of the Forsyth County Cooperative Extension Services 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 Services 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** <https://www.forsythco.com/Departments>  
**Phone** (770) 887-2418



## 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.
- Assist farmers and landscape industry professionals by providing diagnostic services, on-site consultations, technical advice, safety training, and continuing education necessary for maintaining professional licenses.

### 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-8th grade classrooms.
- Provide extracurricular programs through which students learn critical thinking, public speaking, and leadership skills, and introduced to careers and industry standards in several fields of agriculture, forestry, and consumer products.
- Provide youth with opportunities to demonstrate mastery of skills in public speaking, critical thinking, leadership, civic and community involvement at the local, regional, state, and national level.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Individual diagnostic services provided (plant pathology, pest identification, soil and water testing, field construction, etc)	1,047	1,000	1,000
Number of clients assisted through office contacts (walk-in, phone, email)	21,462	11,000	11,000
Number of clients attending Extension educational outreach programs	14,378	22,000	20,000
Number of youth participating in 4-H public speaking competition	22	52	15

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$24,048	\$31,711	\$33,309	5.0%
Benefits	1,840	2,428	2,450	0.9%
Operating Expenses	62,633	212,160	220,200	3.8%
Interfund/Dept Chrgs	2,421	2,542	2,784	9.5%
<b>TOTAL Expenditures</b>	<b>\$90,942</b>	<b>\$248,841</b>	<b>\$258,743</b>	<b>4.0%</b>
Full Time Positions	-	-	-	-

Financials

# 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/>



FORSYTH COUNTY PUBLIC  
LIBRARY

## Goals & Objectives

### Goal #1

**Begin construction on the new Denmark Library, FCPL's fifth branch.**

- Work closely with architect, landscape architect, and interior designer to create a destination location that is welcoming and responsive to all visitors.
- Incorporate innovative outside area into the design, to include areas for activities, programs, and play.
- Develop a diverse branch materials collection in a variety of formats and languages that meets the needs of the rapidly changing and growing community in southwest Forsyth County.

### Goal #2

**Develop new strategic plan to provide inspiration and guidance to library staff for the next 3 to 5 years.**

- Use planning process that is community-focused and includes input from a wide variety of stakeholders.
- Maximize organizational effectiveness in the library's operational processes; ensure that FCPL continues to be an effective, responsible steward of taxpayer funds.
- Create targeted marketing plan to make every Forsyth County resident aware of library resources, programs, and services.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of items checked out	2,174,781	2,400,000	2,700,000
Patrons attending library programs or outreach events*	146,494	150,000	150,000
Library visits	371,808	450,000	600,000
Information questions answered	48,103	55,000	75,000

\* Includes in-person and virtual as COVID-19 impacted the traditional library programs.

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Operating Expenses	\$4,310	\$17,418	\$17,500	0.5%
Interfund/Dept Chrgs	73,325	76,991	84,180	9.3%
Other Costs	7,047,912	7,297,601	7,691,021	5.4%
<b>TOTAL Expenditures</b>	<b>\$7,125,547</b>	<b>\$7,392,010</b>	<b>\$7,792,701</b>	<b>5.4%</b>
Full Time Positions	-	-	-	-

- ◆ The increase of other costs is driven by the Board approved items which include \$218.4k for a 4% COLA increase for positions, \$100k for additional salary study implementation, and \$75k for additional electronic materials (eBook, eAudiobooks, etc.)



# Parks & Recreation Summary

## Mission

Working together to enrich the community by providing safe, clean and inclusive parks and recreation.

## Vision

Inspiring a connected, vibrant, and a healthy community through parks and play.

## 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 192 departments nationally to hold the recognition.



Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Admin- Program surveys received	1,371	1,300	1,400
Marketing- Dollars generated in sponsorships	\$20,625	\$20,000	\$20,000
Recreation- Recreation center visits (pass system)	119,999	175,000	200,000
Athletics- Number of youth camps/clinics offered	176	176	185
Natural Resource- Annual boat launch passes	915	925	950

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$1,759,041	\$3,686,800	\$3,870,100	5.0%
Contrib & Donate	95,000	-	-	-
Miscellaneous Rev	152,404	132,000	132,000	0.0%
<b>TOTAL Revenues</b>	<b>\$2,006,445</b>	<b>\$3,818,800</b>	<b>\$4,002,100</b>	<b>4.8%</b>
<b>EXPENDITURES</b>				
Salaries	\$4,604,879	\$5,332,973	\$5,718,929	7.2%
Benefits	2,197,893	2,359,673	2,639,764	11.9%
Operating Expenses	2,489,845	3,553,150	3,806,154	7.1%
Capital Outlays	35,707	139,396	586,285	320.6%
Interfund/Dept Chrgs	239,075	251,030	271,080	8.0%
<b>TOTAL Expenditures</b>	<b>\$9,567,400</b>	<b>\$11,636,222</b>	<b>\$13,022,212</b>	<b>11.9%</b>
Full Time Positions	79	83	87	4.8%

- ◆ Three Full Time positions and one reclass from part time to full time position was approved for 2022.
- ◆ The increase to Capital Outlays is driven by multiple renovation projects to occur in 2022.

# Parks & Recreation— Division Financials

## Administration

Administration and Marketing Division manages finance items, annual budget process, personnel items, national accreditation process, recreation software, community relations, customer service, marketing, sponsorships, and provides internal customer service for the divisions and other county departments.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$94,899	\$220,000	\$220,000	0.0%
Contrib & Donate	35,000	-	-	-
Miscellaneous Rev	129,388	117,000	117,000	0.0%
<b>TOTAL Revenues</b>	<b>\$259,287</b>	<b>\$337,000</b>	<b>\$337,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$566,092	\$608,861	\$621,114	2.0%
Benefits	202,012	209,578	234,415	11.9%
Operating Expenses	786,528	905,450	1,023,850	13.1%
Capital Outlays	14,000	-	-	-
Interfund/Dept Chrgs	65,040	68,292	75,072	9.9%
<b>TOTAL Expenditures</b>	<b>\$1,633,672</b>	<b>\$1,792,181</b>	<b>\$1,954,451</b>	<b>9.1%</b>
Full Time Positions	7	7	7	0.0%

## Athletic

The Athletic Division manages all youth and adult athletic programs. Programs include: basketball, flag football, soccer, softball, baseball, and lacrosse as well as various camps and clinics.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$501,019	\$1,499,700	\$1,571,000	4.8%
Miscellaneous Rev	23,016	15,000	15,000	0.0%
<b>TOTAL Revenues</b>	<b>\$524,035</b>	<b>\$1,514,700</b>	<b>\$1,586,000</b>	<b>4.7%</b>
<b>EXPENDITURES</b>				
Salaries	510,834	746,161	777,897	4.3%
Benefits	192,330	214,282	246,410	15.0%
Operating Expenses	182,887	650,000	713,204	9.7%
Capital Outlays	-	-	985	-
Interfund/Dept Chrgs	33,917	35,613	38,316	7.6%
<b>TOTAL Expenditures</b>	<b>\$919,967</b>	<b>\$1,646,056</b>	<b>\$1,776,812</b>	<b>7.9%</b>
Full Time Positions	6	6	7	16.7%

## Lake

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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$551,864	\$463,000	\$545,000	17.7%
<b>TOTAL Revenues</b>	<b>\$551,864</b>	<b>\$463,000</b>	<b>\$545,000</b>	<b>17.7%</b>
<b>EXPENDITURES</b>				
Salaries	\$204,733	\$207,855	\$204,270	-1.7%
Benefits	98,453	100,302	87,927	-12.3%
Operating Expenses	160,809	172,800	185,400	7.3%
Capital Outlays	7,723	-	-	-
Interfund/Dept Chrgs	7,104	7,460	7,944	6.5%
<b>TOTAL Expenditures</b>	<b>\$478,822</b>	<b>\$488,417</b>	<b>\$485,541</b>	<b>-0.6%</b>
Full Time Positions	4	4	5	25.0%

# Parks & Recreation— Division Financials

## Natural Resource

The Natural Resource Management Division (NRMD) manages and maintains 13 parks consisting of 2,105 acres. This division includes the Big Creek Greenway, Shady Grove Campground, natural surface buildings and lake parks.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$4,619	\$0	\$0	-
Contrib & Donate	60,000	-	-	-
<b>TOTAL Revenues</b>	<b>\$64,619</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>EXPENDITURES</b>				
Salaries	\$383,772	\$638,246	\$609,710	-4.5%
Benefits	195,397	262,727	340,343	29.5%
Operating Expenses	328,954	319,500	358,500	12.2%
Capital Outlays	-	138,396	295,000	113.2%
Interfund/Dept Chrgs	39,299	41,264	44,592	8.1%
<b>TOTAL Expenditures</b>	<b>\$947,422</b>	<b>\$1,400,133</b>	<b>\$1,648,145</b>	<b>17.7%</b>
Full Time Positions	11	11	11	0.0%

## Operations

The Park Operations Division manages and maintains 12 active/athletic parks consisting of 685 acres. This division includes 84 athletic fields, 42 tennis courts, four community buildings and the skate park.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$1,700,070	\$1,953,731	\$2,128,622	9.0%
Benefits	995,237	1,031,461	1,136,641	10.2%
Operating Expenses	631,743	810,500	815,500	0.6%
Capital Outlays	12,995	-	289,300	-
Interfund/Dept Chrgs	60,779	63,818	68,340	7.1%
<b>TOTAL Expenditures</b>	<b>\$3,400,823</b>	<b>\$3,859,510</b>	<b>\$4,438,403</b>	<b>15.0%</b>
Full Time Positions	36	36	38	5.6%

## Recreation

The Recreation Division manages three recreation centers and the Sawnee Mountain Preserve Visitor Center. This division provides recreation programs for youth and adults. Programs include special events, fitness, camps, tennis, art, gymnastics, martial arts, dance, therapeutic recreation programs, outdoor recreation programs and special interest classes.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$606,640	\$1,504,100	\$1,534,100	2.0%
<b>TOTAL Revenues</b>	<b>\$606,640</b>	<b>\$1,504,100</b>	<b>\$1,534,100</b>	<b>2.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,239,379	\$1,178,119	\$1,377,316	16.9%
Benefits	514,464	541,323	594,028	9.7%
Operating Expenses	398,925	694,900	709,700	2.1%
Capital Outlays	989	1,000	1,000	0.0%
Interfund/Dept Chrgs	32,936	34,583	36,816	6.5%
<b>TOTAL Expenditures</b>	<b>\$2,186,693</b>	<b>\$2,449,925</b>	<b>\$2,718,860</b>	<b>11.0%</b>
Full Time Positions	15	19	19	0.0%

# Parks & Recreation— Other Information

## Goals & Objectives

### Goal #1

**Operate a highly effective parks and recreation department that strives to exceed national standards and promote excellence.**

- Complete annual update of the Parks & Recreation Strategic Plan in coordination with the Parks & Recreation Board.
- Effectively manage capital park projects pertaining to SPLOST 8, Capital Outlay and Impact Fee funding as approved by the Board of Commissioners.
- Gain re-accreditation from the Commission for Accreditation for Park and Recreation Agencies (CAPRA).

### Goal #2

**Provide excellent programs and customer service to meet the needs of the community while promoting the benefits of parks and recreation.**

- Increase Facebook followers by 25 %.
- Increase recreation program offerings by 5%.
- Maintain a minimum rating of good or better on 80% of surveys in Civic Recreation.

### Goal #3

**Provide additional recreation opportunities for residents and visitors by offering new park amenities and programs.**

- Open three new park areas - Lanierland Park Phase 2 (5 ball fields, 8 tennis courts, 4 pickleball courts, new playground, new walking trails); Eagle's Beak Park Phase 2 (river trail, playground, pavilions, open space); Sawnee Mountain Preserve Phase 4 (trails, overlook, parking, open field, pavilions).
- Increase athletic tournaments from 69 tournaments to 78 and increase athletic summer camps from 90 to 130.
- Increase operations at Shady Grove Campground by opening year-round (from 9 months to 12 months).

## Efficiencies

- The training and development program offers up to 10 trainings each year to keep staff refreshed on recreation trends, customer service, technical skills, computer education and employee relations.
- In 2021, we implemented a new key code system at the community buildings. Customers can reserve a building online and they receive an emailed code that will give them access to the building for the day they have reserved. This replaces the customer having to drive to Fowler Park and pick up a key.
- In 2021, we realigned the natural resource division from a passive parks and greenway crew to a north and south set-up so now there is less drive time which saves time, gas and vehicle wear and tear.
- In 2020 and 2021, the department received \$30,000 in sponsorships from Pepsi and Northside Hospital Sports Medicine. This funding offsets our program operations budget.
- The department has 12 project teams where various staff are involved in decision-making and assisting to improve operations.
  - ⇒ The park sign project team is designing a park sign plan to create consistency and beautification of the parks.
  - ⇒ The CAPRA team is dedicated to the national accreditation process and keeps our department on track with national standards to be re-accredited every five years.
  - ⇒ The maintenance think tank team works together to find solutions for park maintenance and is in the process of working with Fleet Services Department to create a plan that will standardize park operations equipment including creating a replacement schedule. They are also working Public Facilities to create a list of all items to put in the capital replacement plan for buildings and grounds.
  - ⇒ The park project teams work with consultants to ensure the needs of the community and department are met when designing parks. Teams are dedicated to the following projects: Bennett Park renovation, Big Creek Greenway renovations and Phase 5, Central Park Recreation Center remodel, Eagles Beak Park expansion, Lanierland Park expansion, Midway Park renovation, Sawnee Mountain Park renovation, Sawnee Mountain Preserve Phase 4 and Sharon Springs Park renovation.



# Housing & Development



Vickery Village is one of the many shopping and dining developments



View of Cumming, GA

### Top Department Budgets in Housing & Development

Department	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of General Fund
Building & Economic Development	3,278,792	3,750,646	3,873,605	2.4%
Planning & Community Development	3,226,465	3,268,065	3,775,094	2.3%
Code Compliance	1,241,068	1,384,614	1,387,070	0.8%
Capital Project Management	-	-	952,421	0.6%
Economic Development	381,008	495,000	450,000	0.3%
Natural Resources & Conservation	115,314	117,360	120,375	0.1%
<b>Housing &amp; Development</b>	<b>\$8,242,647</b>	<b>\$9,015,685</b>	<b>\$10,558,565</b>	<b>6.4%</b>



General Fund

# Building & Economic Development

## Mission

Our mission is to effectively administer and enforce mandatory construction codes, thereby ensuring the integrity of both residential and commercial buildings. With a sharp focus on efficiency and continuous improvement, we strive to enhance the prosperity of Forsyth County's citizens and business community through a strong commitment to customer service and shepherding projects to the finish line.

## Description

Starting in mid-March 2020, this department was formed from existing positions from the Planning & Community Development department. The Building & Economic Development (B&ED) department consists of four divisions:

- ◇ Inspections
- ◇ Administration
- ◇ Permitting
- ◇ Commercial Plan Review

## Contact

Website

<https://www.forsythco.com/Departments-Offices/Building-Economic-Development>

Division	2022 Adopted Budget	% of Total	FTE	% of Total
Inspections	2,070,246	53.4%	20	51.3%
Administration	554,622	14.3%	5	12.8%
Permitting	921,355	23.8%	10	25.6%
Commercial Plan Review	327,382	8.5%	4	10.3%
<b>Building &amp; Economic Development</b>	<b>\$3,873,605</b>		<b>39</b>	

## Performance Measures

	2020 Actual	2021 Estimated	2022 Projected
Number of building permits	6,312	6,750	6,500
Site plan and permit revisions	1,523	1,250	1,360
New software online applications	N/A	1,625	1,788
Percentage of new home applications submitted online	N/A	25.0%	25.0%

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$4,261,790	\$3,568,000	\$3,858,000	8.1%
<b>TOTAL Revenues</b>	<b>\$4,261,790</b>	<b>\$3,568,000</b>	<b>\$3,858,000</b>	<b>8.1%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,989,098	\$2,288,670	\$2,360,302	3.1%
Benefits	1,014,916	1,148,341	1,140,266	-0.7%
Operating Expenses	205,857	245,115	308,405	25.8%
Capital Outlays	23,329	3,600	0	-100.0%
Interfund/Dept Chrgs	45,592	64,920	64,632	-0.4%
<b>TOTAL Expenditures</b>	<b>\$3,278,792</b>	<b>\$3,750,646</b>	<b>\$3,873,605</b>	<b>3.3%</b>
Full-Time Positions	30	40	39	-2.5%

Forsyth County Annual Operating and Capital Budget

# B&ED— Division Financials

## Inspections

The Inspections Division is responsible for conducting building inspections. Our inspectors specialize in one or more of the following trades: Building (Framing), Plumbing, and Mechanical/Electrical.

### Inspections

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$1,820,541	\$500,000	\$500,000	0.0%
<b>TOTAL Revenues</b>	<b>\$1,820,541</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,429,493	\$1,439,467	\$1,267,542	-11.9%
Benefits	758,013	797,119	610,574	-23.4%
Operating Expenses	83,997	122,480	140,890	15.0%
Capital Outlays	23,049	-	-	-
Interfund/Dept Chrgs	45,592	47,768	51,240	7.3%
<b>TOTAL Expenditures</b>	<b>\$2,340,145</b>	<b>\$2,406,834</b>	<b>\$2,070,246</b>	<b>-14.0%</b>
Full Time Positions	25	27	20	-25.9%

## Administration

This division helps support the Building & Economic Development Department. This division was created mid-year 2021 and includes the Director, Deputy Director, and other administration staff.

### Administration

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$0	\$0	\$377,057	-
Benefits	-	-	162,347	-
Operating Expenses	-	-	15,218	-
<b>TOTAL Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$554,622</b>	<b>-</b>
Full Time Positions	-	-	5	-

## Permitting

The Permitting Division is responsible for issuing and processing all building permits.

### Permitting

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$2,366,150	\$2,948,000	\$3,238,000	9.8%
<b>TOTAL Revenues</b>	<b>\$2,366,150</b>	<b>\$2,948,000</b>	<b>\$3,238,000</b>	<b>9.8%</b>
<b>EXPENDITURES</b>				
Salaries	\$232,351	\$363,529	\$483,529	33.0%
Benefits	115,329	151,068	283,587	87.7%
Operating Expenses	120,959	111,306	146,331	31.5%
Capital Outlays	-	3,600	-	-100.0%
Interfund/Dept Chrgs	-	7,215	7,908	9.6%
<b>TOTAL Expenditures</b>	<b>\$468,639</b>	<b>\$636,718</b>	<b>\$921,355</b>	<b>44.7%</b>
Full Time Positions	5	6	10	66.7%

## Commercial

The Commercial Plan Review Division reviews all commercial building plan submittals, including townhomes. Plans submitted to the Commercial Plan Review Division typically include architectural, mechanical, plumbing and electrical drawings.

### Commercial

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$75,099	\$120,000	\$120,000	0.0%
<b>TOTAL Revenues</b>	<b>\$75,099</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$193,910	\$273,968	\$232,174	-15.3%
Benefits	55,853	79,159	83,758	5.8%
Operating Expenses	901	5,966	5,966	0.0%
Capital Outlays	280	-	-	-
Interfund/Dept Chrgs	-	5,128	5,484	6.9%
<b>TOTAL Expenditures</b>	<b>\$250,944</b>	<b>\$364,221</b>	<b>\$327,382</b>	<b>-10.1%</b>
Full Time Positions	-	3	4	33.3%

# Capital Project Management

## Description

The Capital Project Management department oversees the completion of county construction projects. Actively managing the delivery of planning, design and construction on-time, in-budget facility and building capital projects, in support of the mission of Forsyth County and its responsibility to the community.

This department was created in mid-2020 from existing positions in the Engineering department and Public Facilities.

## Contact

**Website** <https://www.forsythco.com/Capital-Projects>



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$0	\$0	\$604,348	-
Benefits	-	-	259,833	-
Operating Expenses	-	-	50,000	-
Capital Outlays	-	-	25,280	-
Interfund/Dept Chrgs	-	-	12,960	-
<b>TOTAL Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$952,421</b>	-
<b>Full Time Positions</b>	0	0	8	-

◆ New department started in 2021 where positions moved from Engineering and Public Facilities Department.



# 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>

## 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.**

- Conduct both proactive and reactive patrols while handling a wide range of code violation responses.
- Provide exceptional customer service by maintaining positive contact with violators, concerned citizens and community members to educate and communicate the importance of voluntary compliance.
- Conduct targeted code compliance enforcement projects throughout the year in order to maintain quality of life and property values for our citizens.

### Goal #2

**Provide our citizens and visitors with a safe and enjoyable county park experience.**

- Maintain Park Ranger high visibility within the county park boundaries through various patrol methods to reduce park code violations.
- Park Rangers continue to provide a positive communication experience with all park users through educational opportunities in an effort to reduce park code violations.
- Quarterly staff trainings on policy and procedures, park ranger safety and other relevant trainings to perform the park ranger duties in a more progressive manner.

### 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.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Monthly code compliance officer zone patrol hours	140	140	140
Percentage of code compliance officer self initiated violation cases	75.0%	75.0%	75.0%
Average number of days a code violation is open without compliance	28	28	28

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$681,579	\$800,987	\$814,279	1.7%
Benefits	397,180	413,475	421,993	2.1%
Operating Expenses	138,929	145,603	94,595	-35.0%
Capital Outlays	-	-	29,887	-
Interfund/Dept Chrgs	23,380	24,549	26,316	7.2%
<b>TOTAL Expenditures</b>	<b>\$1,241,068</b>	<b>\$1,384,614</b>	<b>\$1,387,070</b>	<b>0.2%</b>
Full Time Positions	14	14	15	7.1%

- ◆ New Code Compliance Officer position approved for 2022.

# 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](mailto:fccoc@focochamber.org)  
**Phone** (770) 887-6461

## 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.



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



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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$34,041	\$0	\$0	-
<b>TOTAL Revenues</b>	<b>\$34,041</b>	<b>\$0</b>	<b>\$0</b>	-
<b>EXPENDITURES</b>				
Operating Expenses	\$36,967	\$140,000	\$140,000	0.0%
Other Costs	344,041	355,000	310,000	-12.7%
<b>TOTAL Expenditures</b>	<b>\$381,008</b>	<b>\$495,000</b>	<b>\$450,000</b>	<b>-9.1%</b>
Full Time Positions	-	-	-	-

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# 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  
Phone

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

(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.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of EQIP applications received and processed	15	10	36
Number of erosion, sediment, and pollution control plans received	177	350	350
Number of individuals, groups or entities requesting assistance	432	450	475
Number of schools/youth groups assisted	15	15	16

\* Environmental Quality Incentives Program

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$81,100	\$78,398	\$82,009	4.6%
Benefits	32,031	32,197	32,974	2.4%
Operating Expenses	990	5,512	4,012	-27.2%
Interfund/Dept Chrgs	1,193	1,253	1,380	10.1%
<b>TOTAL Expenditures</b>	<b>\$115,314</b>	<b>\$117,360</b>	<b>\$120,375</b>	<b>2.6%</b>
Full Time Positions	1	1	1	0.0%

Fiscal Year 2022

# Planning & Community Development

## Mission

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 will be enjoyed for generations to come.

## Description

The Department of Planning & Community Development (P&CD) is responsible for land disturbance permits, plats, zoning, variances, code work and comprehensive planning. Starting in mid-March 2020, this department underwent a major reorganization where it split off specific functions to the new Building & Economic Development (B&ED) department.

## Contact

Website

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

## Goals & Objectives

### Goal #1

**Maintain a high level of support for the Zoning Board of Appeals and Planning Commission.**

- Provide training opportunities for members as needed.
- Ensure all agenda applications contain the most up to date permit data and existing conditions of the site.

### Goal #2

**Support policies outlined in the Comprehensive Plan through plan initiatives, regulatory code modifications, and technical review and analyses.**

- Maintain the Community Work Program in compliance with state requirements.
- Conduct quarterly BOC Work Session presentation on project status.

Division	2022 Adopted Budget	% of Total	FTE	% of Total
Administration	1,111,057	29.4%	8	23.5%
Develop Inspections	609,652	16.2%	6	17.6%
Develop Review	1,045,268	27.7%	12	35.3%
Policy	586,321	15.5%	4	11.8%
Zoning	422,796	11.2%	4	11.8%
<b>P&amp;CD Total</b>	<b>\$3,775,094</b>		<b>34</b>	

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of sign review applications processed	514	760	600
Number of applications for minor plat review	361	340	30
Number of Zoning condition amendments submitted	36	55	50
Percent of failed inspections due to paperwork error	25.0%	75.0%	10.0%

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$607,456	\$624,000	\$270,000	-56.7%
Charges for Services	18,365	26,200	17,200	-34.4%
Fines & Forfeit	48,600	100,000	-	-100.0%
Miscellaneous Rev	300	2,000	300	-85.0%
<b>TOTAL Revenues</b>	<b>\$674,721</b>	<b>\$752,200</b>	<b>\$287,500</b>	<b>-61.8%</b>
<b>EXPENDITURES</b>				
Salaries	\$1,883,547	\$1,925,017	\$2,235,583	16.1%
Benefits	889,281	866,265	1,058,422	22.2%
Operating Expenses	179,948	449,370	446,713	-0.6%
Capital Outlays	238,418	2,400	2,300	-4.2%
Interfund/Dept Chrgs	35,272	25,013	32,076	28.2%
<b>TOTAL Expenditures</b>	<b>\$3,226,465</b>	<b>\$3,268,065</b>	<b>\$3,775,094</b>	<b>15.5%</b>
Full Time Positions	39	29	34	17.2%

- ◆ Increase driven by increasing five positions. Four admin technician positions moved from B&ED effective May 2021 and one new position was approved to start in 2021, effective June 2021.



# P&CD— Division Financials

## Administration

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 will be enjoyed for generations to come.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$1,815	\$8,200	\$2,700	-67.1%
Miscellaneous Rev	-	1,000	-	-100.0%
<b>TOTAL Revenues</b>	<b>\$1,815</b>	<b>\$9,200</b>	<b>\$2,700</b>	<b>-70.7%</b>
<b>EXPENDITURES</b>				
Salaries	\$670,111	\$587,431	\$674,840	14.9%
Benefits	278,848	187,539	244,826	30.5%
Operating Expenses	145,011	187,720	180,663	-3.8%
Capital Outlays	236,289	1,000	1,500	50.0%
Interfund/Dept Chrgs	19,468	8,418	9,228	9.6%
<b>TOTAL Expenditures</b>	<b>\$1,349,728</b>	<b>\$972,108</b>	<b>\$1,111,057</b>	<b>14.3%</b>
Full Time Positions	7	7	8	14.3%

## Develop Inspections

To preserve and enhance the natural and built environment of Forsyth County through an efficient system of plan review, tree conservancy and site design standards enforcement.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$16,205	\$24,000	\$20,000	-16.7%
<b>TOTAL Revenues</b>	<b>\$16,205</b>	<b>\$24,000</b>	<b>\$20,000</b>	<b>-16.7%</b>
<b>EXPENDITURES</b>				
Salaries	\$299,309	\$376,173	\$393,977	4.7%
Benefits	134,686	185,977	190,339	2.3%
Operating Expenses	7,696	22,100	23,500	6.3%
Capital Outlays	344	-	-	-
Interfund/Dept Chrgs	-	1,749	1,836	5.0%
<b>TOTAL Expenditures</b>	<b>\$442,034</b>	<b>\$585,999</b>	<b>\$609,652</b>	<b>4.0%</b>
Full Time Positions	6	6	6	0.0%

## Develop Review

To ensure implementation of the policies adopted by the Board of Commissioners thereby protecting and improving the quality of life for citizens of Forsyth County.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$472,344	\$500,000	\$190,000	-62.0%
Charges for Services	11,675	10,000	10,000	0.0%
Fines & Forfeit	31,750	100,000	-	-100.0%
<b>TOTAL Revenues</b>	<b>\$515,769</b>	<b>\$610,000</b>	<b>\$200,000</b>	<b>-67.2%</b>
<b>EXPENDITURES</b>				
Salaries	\$335,801	\$467,188	\$651,326	39.4%
Benefits	175,203	245,340	370,226	50.9%
Operating Expenses	7,607	13,200	16,000	21.2%
Capital Outlays	493	-	-	-
Interfund/Dept Chrgs	-	2,332	7,716	230.9%
<b>TOTAL Expenditures</b>	<b>\$519,104</b>	<b>\$728,060</b>	<b>\$1,045,268</b>	<b>43.6%</b>
Full Time Positions	8	8	12	50.0%

# P&CD— Division Financials

## Policy

To provide quality planning services and professional support related to comprehensive planning policy and regulatory code updates.

## Zoning

To provide quality planning services and professional support related to zoning and land use administration.

## Current Planning

The Current Planning Division is split into two divisions: Develop Inspections and Develop Review.

## Long Range Planning

The Long Range Planning Division is split into two divisions: Policy and Zoning. The mission is to provide quality planning services and professional support related to comprehensive planning policy, regulatory code, zoning, and land use administration.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Miscellaneous Rev	\$300	\$1,000	\$300	-70.0%
<b>TOTAL Revenues</b>	<b>\$300</b>	<b>\$1,000</b>	<b>\$300</b>	<b>-70.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$171,390	\$231,108	\$245,005	6.0%
Benefits	88,822	122,480	125,543	2.5%
Operating Expenses	8,597	208,325	208,325	0.0%
Capital Outlays	1,158	1,400	800	-42.9%
Interfund/Dept Chrgs	-	6,257	6,648	6.2%
<b>TOTAL Expenditures</b>	<b>\$269,967</b>	<b>\$569,570</b>	<b>\$586,321</b>	<b>2.9%</b>
Full Time Positions	4	4	4	0.0%

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$77,116	\$100,000	\$60,000	-40.0%
Charges for Services	-	8,000	4,500	-43.8%
<b>TOTAL Revenues</b>	<b>\$77,116</b>	<b>\$108,000</b>	<b>\$64,500</b>	<b>-40.3%</b>
<b>EXPENDITURES</b>				
Salaries	\$205,013	\$263,117	\$270,435	2.8%
Benefits	90,787	124,929	127,488	2.0%
Operating Expenses	11,036	18,025	18,225	1.1%
Capital Outlays	134	-	-	-
Interfund/Dept Chrgs	-	6257	6,648	6.2%
<b>TOTAL Expenditures</b>	<b>\$306,971</b>	<b>\$412,328</b>	<b>\$422,796</b>	<b>2.5%</b>
Full Time Positions	4	4	4	0.0%

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
<b>TOTAL Revenues</b>	<b>\$59,366</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>EXPENDITURES</b>				
Salaries	\$131,279	\$0	\$0	-
Benefits	65,424	-	-	-
Interfund/Dept Chrgs	10,400	-	-	-
<b>TOTAL Expenditures</b>	<b>\$207,103</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
Full Time Positions	-	-	-	-

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
<b>TOTAL Revenues</b>	<b>\$4,150</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>EXPENDITURES</b>				
Salaries	\$70,643	\$0	\$0	-
Benefits	55,511	-	-	-
Interfund/Dept Chrgs	5,404	-	-	-
<b>TOTAL Expenditures</b>	<b>\$131,558</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
Full Time Positions	-	-	-	-

# Other Financing



Mountain Bike Trail at Charleston Park



New Dog Park at SR 369 & 400

### Top Department Budgets in Other Financing

Department	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of General Fund
Non-Departmental	11,092,833	11,211,390	11,006,390	6.7%
Contingency	178,089	2,236,549	2,673,453	1.6%
Retiree Benefits	1,166,823	1,800,000	1,800,000	1.1%
<b>Other Financing</b>	<b>\$12,437,745</b>	<b>\$15,247,939</b>	<b>\$15,479,843</b>	<b>9.4%</b>

The Non-Departmental operating expenditures in the amount of \$1,565,200 is displayed in the General Government function. Whereas the remaining expenditure amount of \$11,006,390 is displayed in the Other Financing Function as it includes transfers, contingency, and other financing costs.



General Fund

# 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.

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Contingencies	\$178,089	\$2,236,549	\$2,673,453	19.5%
<b>TOTAL Expenditures</b>	<b>\$178,089</b>	<b>\$2,236,549</b>	<b>\$2,673,453</b>	<b>19.5%</b>
Full Time Positions	-	-	-	-



# 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. The main revenues are property taxes, Title Ad Valorem Tax (TAVT), and Local Option Sales Tax (LOST).

The main expenditures are legal fees, reserve for encumbrances, and transfer out to other funds, such as special revenue funds, Capital Fund, and the Fleet Fund.

## Goals & Objectives

### Goal #1

Record all revenues and expenditures for non-department items correctly.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$128,409,837	\$118,747,494	\$130,709,990	10.1%
Licenses & Permits	772,769	953,000	902,000	-5.4%
Intergovern Revenues	135,250	137,000	137,000	0.0%
Charges for Services	2,913,809	2,199,586	2,298,454	4.5%
Investment Income	1,406,816	1,150,000	500,000	-56.5%
Miscellaneous Rev	165,082	79,000	92,000	16.5%
Other Financing Sources	501,000	1,000,000	18,014,900	1701.5%
<b>TOTAL Revenues</b>	<b>\$134,304,562</b>	<b>\$124,266,080</b>	<b>\$152,654,344</b>	<b>22.8%</b>
<b>EXPENDITURES</b>				
Salaries	\$177,379	\$0	\$0	-
Benefits	-	-	10,000	-
Operating Expenses	1,301,378	1,360,200	1,555,200	14.3%
Other Costs	241,097	42,000	42,000	0.0%
Contingencies	-	500,000	500,000	0.0%
Other Financing Uses	22,569,863	9,210,600	11,163,990	21.2%
<b>TOTAL Expenditures</b>	<b>\$24,289,716</b>	<b>\$11,112,800</b>	<b>\$13,271,190</b>	<b>19.4%</b>
Full Time Positions	-	-	-	-

# 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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Miscellaneous Rev	\$191,650	\$200,000	\$200,000	0.0%
Other Financing Sources	975,173	1,600,000	1,600,000	0.0%
<b>TOTAL Revenues</b>	<b>\$1,166,823</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Benefits	\$76,316	\$50,000	\$50,000	0.0%
Interfund/Dept Chrgs	1,090,507	1,750,000	1,750,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$1,166,823</b>	<b>\$1,800,000</b>	<b>\$1,800,000</b>	<b>0.0%</b>
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.*



**New Fire Station 11 opened on September 2020 in West Central Forsyth County**

Fund	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of Total
205 - Law Library	75,306	100,424	112,744	0.1%
210- DA Drug Seizure	856	4,000	4,000	0.0%
211- Sheriff Drug Seizure	243,598	857,751	719,500	0.6%
212- Drug Abuse Treatment & Education	522,750	851,000	851,000	0.7%
215- Emergency 911	5,133,437	5,510,000	5,771,530	5.0%
216- Jail	47,829	545,559	764,845	0.7%
217- Inmate General Welfare	-	-	169,000	0.1%
230 -Victim's Witness Asst Program	506,507	538,000	575,890	0.5%
231- Juvenile Court Supervision	-	18,610	18,610	0.0%
232- American Rescue Act Plan	-	-	48,143,088	41.4%
234- Engineering	13,851,512	13,255,116	13,834,009	11.9%
250- Grant	14,080,880	13,188,070	12,276,194	10.6%
270- Fire	22,794,252	29,604,401	32,426,794	27.9%
275- Hotel/Motel Tax	439,961	600,000	600,000	0.5%
<b>Special Revenue Funds</b>	<b>\$57,696,888</b>	<b>\$65,072,931</b>	<b>\$116,267,204</b>	

# 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

<b>Website</b>	<a href="https://forsythcourts.com/Resources/Law-Library">https://forsythcourts.com/Resources/Law-Library</a>
<b>Phone</b>	(770) 538-2626
<b>Email</b>	lawlibrary@forsythco.com
<b>Address</b>	101 East Courthouse Square Suite 1030A Cumming, GA 30040-9086
<b>Hours</b>	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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Fines & Forfeit	\$84,077	\$100,424	\$112,744	12.3%
Investment Income	(28)	-	-	-
Miscellaneous Rev	(5,805)	-	-	-
<b>TOTAL Revenues</b>	<b>\$78,245</b>	<b>\$100,424</b>	<b>\$112,744</b>	<b>12.3%</b>
<b>EXPENDITURES</b>				
Salaries	\$17,796	\$23,000	\$20,000	-13.0%
Benefits	1,361	1,760	1,530	-13.1%
Operating Expenses	55,517	75,000	90,482	20.6%
Interfund/Dept Chrgs	632	664	732	10.2%
<b>TOTAL Expenditures</b>	<b>\$75,306</b>	<b>\$100,424</b>	<b>\$112,744</b>	<b>12.3%</b>

Forsyth County Annual Operating and Capital Budget



# 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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
<b>Fines &amp; Forfeit</b>	\$8,275	\$4,000	\$4,000	0.0%
<b>TOTAL Revenues</b>	<b>\$8,275</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
<b>Operating Expenses</b>	\$856	\$4,000	\$4,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$856</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.0%</b>
<b>Full Time Positions</b>	-	-	-	-

# Sheriff Drug Seizure

## Description

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

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. The money or property seized in this manner is used for restricted purposes and all expenditures are validated against federal guidelines.



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
<b>Fines &amp; Forfeit</b>	\$208,124	\$255,000	\$267,000	4.7%
<b>Investment Income</b>	3,908	5,500	4,500	-18.2%
<b>Contributions &amp; Donations</b>	11,040	10,000	10,000	0.0%
<b>Miscellaneous Rev</b>	207,305	150,000	-	-100.0%
<b>Other Financing Sources</b>	24,464	437,251	438,000	0.2%
<b>TOTAL Revenues</b>	<b>\$454,841</b>	<b>\$857,751</b>	<b>\$719,500</b>	<b>-16.1%</b>
<b>EXPENDITURES</b>				
<b>Benefits</b>	\$0	\$26,000	\$28,000	7.7%
<b>Operating Expenses</b>	129,233	474,400	311,500	-34.3%
<b>Capital Outlays</b>	114,365	70,100	180,000	156.8%
<b>Contingencies</b>	-	287,251	200,000	-30.4%
<b>TOTAL Expenditures</b>	<b>\$243,598</b>	<b>\$857,751</b>	<b>\$719,500</b>	<b>-16.1%</b>
<b>Full Time Positions</b>	-	-	-	-

# 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	2020 Actual	2021 Estimated	2022 Projected
Number of participants who graduate course	86	88	90
Number of participants who started the treatment courses	132	134	136
Graduation rate	65.2%	65.7%	66.2%
Termination/non-graduate rate	34.8%	34.2%	33.8%

Measures

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Fines & Forfeit	\$425,450	\$545,000	\$545,000	0.0%
Investment Income	1,884	6,000	6,000	0.0%
Other Financing Sources	-	300,000	300,000	0.0%
<b>TOTAL Revenues</b>	<b>\$427,334</b>	<b>\$851,000</b>	<b>\$851,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$107,022	\$122,384	\$121,727	-0.5%
Benefits	49,899	59,520	62,650	5.3%
Operating Expenses	361,781	587,500	604,520	2.9%
Interfund/Dept Chrgs	3,747	3,935	4,308	9.5%
Contingencies	-	73,151	54,108	-26.0%
Other Financing Uses	300	4,510	3,687	-18.2%
<b>TOTAL Expenditures</b>	<b>\$522,750</b>	<b>\$851,000</b>	<b>\$851,000</b>	<b>0.0%</b>
Full Time Positions	3	3	3	0.0%

# E911 Center

## Mission

Forsyth County 911 Center maintains and operates the 911 communications system in such fashion that all calls, whether emergent or non-emergent in nature, are answered in an efficient and effective manner that ensures to the greatest degree possible the safety of responders and the general public; to provide such service in a courteous and professional manner; and works at all times to preserve and protect the lives and property of all persons in Forsyth County.

## Description

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

## Contact

Website

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

## Goals & Objectives

### Goal #1

**Maintain reduced times on answering 911 calls and receive to dispatch process.**

- Answer 911 calls less than five (5) seconds on average.
- Receive and dispatch calls for service in less than two minutes.
- Distribute monthly statistics for 911 call times & receive to dispatch times.

### Goal #2

**Maintain CALEA (Commission on Accreditation for Law Enforcement Agencies) accreditation.**

- Be accountable to established policies, procedures, and reporting criteria.
- Submit documents for proof of compliance and prepare for online assessment.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Calls for service	324,952	366,500	384,300
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	4.9 sec	4.8 sec	4.7 sec

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$5,438,760	\$5,480,000	\$5,600,000	2.2%
Investment Income	13,243	30,000	30,000	0.0%
Misc. Revenue	6,070	-	7,500	-
Other Financing Sources	-	-	134,030	-
<b>TOTAL Revenues</b>	<b>\$5,458,073</b>	<b>\$5,510,000</b>	<b>\$5,771,530</b>	<b>4.7%</b>
<b>EXPENDITURES</b>				
Salaries	\$2,621,800	\$2,988,335	\$3,040,216	1.7%
Benefits	1,381,428	1,567,616	1,659,512	5.9%
Operating Expenses	415,088	529,150	562,650	6.3%
Capital Outlays	350,784	-	-	-
Interfund/Dept Chrgs	364,336	398,724	409,152	2.6%
Contingencies	-	26,175	-	-100.0%
Other Financing Uses	-	-	100,000	-
<b>TOTAL Expenditures</b>	<b>\$5,133,437</b>	<b>\$5,510,000</b>	<b>\$5,771,530</b>	<b>4.7%</b>
Full Time Positions	52	55	55	0.0%

Forsyth County Annual Operating and Capital Budget



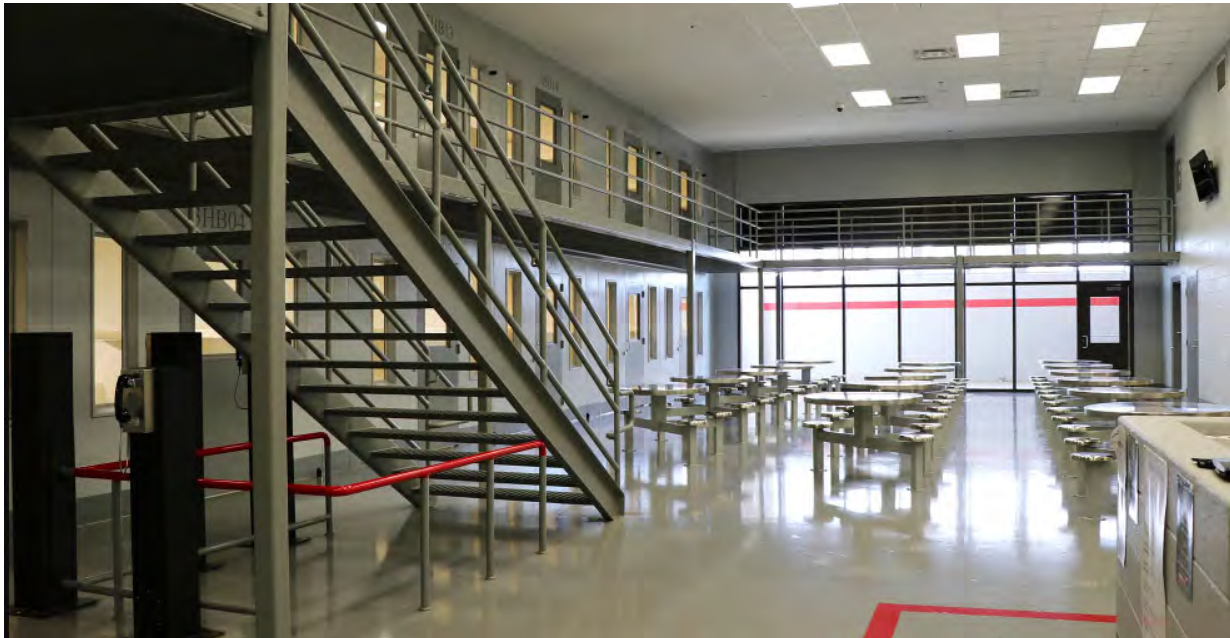
# Jail Fund

## 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.



The Forsyth County Jail is managed and operated by the Sheriff of Forsyth County and his staff.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Fines & Forfeit	\$242,204	\$205,000	\$205,000	0.0%
Investment Income	3,469	12,000	12,000	0.0%
Other Financing Sources	-	328,559	547,845	66.7%
<b>TOTAL Revenues</b>	<b>\$245,673</b>	<b>\$545,559</b>	<b>\$764,845</b>	<b>40.2%</b>
<b>EXPENDITURES</b>				
Salaries	\$0	\$91,374	\$0	-100.0%
Benefits	-	59,391	-	-100.0%
Operating Expenses	19,815	378,194	664,845	75.8%
Capital Outlays	28,014	16,600	100,000	502.4%
<b>TOTAL Expenditures</b>	<b>\$47,829</b>	<b>\$545,559</b>	<b>\$764,845</b>	<b>40.2%</b>
Full Time Positions	-	-	-	-

# Inmate General Welfare

## Description

This cost center was set up to aid in recording the proceeds received from commissary sales to provide recreational materials for the benefit of the inmates at the county jail. The activity has been displayed in Fund 212 Sheriff Drug Seizure Fund, but in mid-year 2020 this specific activity was moved into a separate fund.

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Investment Income	\$0	\$0	\$1,000	-
Misc. Revenue	-	-	168,000	-
<b>TOTAL Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$169,000</b>	-
<b>EXPENDITURES</b>				
Operating Expenses	\$0	\$0	\$159,000	-
Capital Outlays	-	-	10,000	-
<b>TOTAL Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$169,000</b>	-
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. Fund revenues received from a 5 percent charge collected on fines within the Juvenile, State, Superior, and Magistrate Courts of Forsyth County.

## Contact

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

## 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	2020	2021	2022
	Actual	Estimated	Projected
Number of victims served	1,398	1,450	1,450
Number of services provided to victims	20,577	22,000	22,000

Measures

Financials	2020	2021 Adopted	2022 Adopted	% Change
	Actuals	Budget	Budget	from 2021
<b>REVENUES</b>				
Fines & Forfeit	\$121,145	\$130,000	\$130,000	0.0%
Investment Income	99	500	500	0.0%
Contributions & Donations	-	9,000	9,000	0.0%
Other Financing Sources	379,545	398,500	436,390	9.5%
<b>TOTAL Revenues</b>	<b>\$500,789</b>	<b>\$538,000</b>	<b>\$575,890</b>	<b>7.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$245,927	\$252,165	\$263,694	4.6%
Benefits	214,775	218,701	245,432	12.2%
Operating Expenses	17,411	36,680	35,950	-2.0%
Interfund/Dept Chrgs	3,577	3,756	4,116	9.6%
Other Financing Uses	24,816	26,698	26,698	0.0%
<b>TOTAL Expenditures</b>	<b>\$506,507</b>	<b>\$538,000</b>	<b>\$575,890</b>	<b>7.0%</b>
Full Time Positions	4	4	4	0.0%

# Juvenile Court Supervision

## Description

The Forsyth County Juvenile Court administers the funds collected as supervision fees from those who are placed under the courts formal or informal supervision. The courts use these collections toward expenses for specific ancillary services.



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Fines & Forfeit	\$2,945	\$7,000	\$7,000	0.0%
Investment Income	-	150	150	0.0%
Other Financing Sources	-	11,460	11,460	0.0%
<b>TOTAL Revenues</b>	<b>\$2,945</b>	<b>\$18,610</b>	<b>\$18,610</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$0	\$18,610	\$18,610	0.0%
<b>TOTAL Expenditures</b>	<b>\$0</b>	<b>\$18,610</b>	<b>\$18,610</b>	<b>0.0%</b>
Full Time Positions	-	-	-	-



# American Rescue Plan Fund

## Description

This cost center was set up to aid in recording the federal grant funds that are received and expenditures to be expensed on eligible projects to benefit Forsyth County.



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Intergovern Revenues	\$0	\$0	\$23,721,544	-
Investment Income	0	0	700,000	-
Use of Fund Balance	0	0	23,721,544	-
<b>TOTAL Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,143,088</b>	-
<b>EXPENDITURES</b>				
Capital Outlays	\$0	\$0	\$19,000,000	-
Contingencies	0	0	29,143,088	-
<b>TOTAL Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,143,088</b>	-
Full Time Positions	-	-	-	-

# Engineering Summary (Local Insurance Premium Fund)

## Mission

Our mission is to provide for the county's infrastructure needs through proper placement and maintenance of roadways, drainage structures, pedestrian walks, and traffic control devices through a group of departmental divisions meeting one common goal.

Our purpose is to put citizens first as we promote the health, safety, and welfare of the residents of Forsyth County.

## Description

The Department of Engineering has four divisions: General Engineering, Roads & Bridges, Storm Water Management, and Traffic Engineering. The revenue for this fund is received annually through the Local Insurance Premium Tax.

Stay up-to-date on all transportation projects in the county with the **Interactive Transportation Project Map**, available on the county website:



Divisions	2021 Adopted Budget	% of Total	FTE	% of Total
<b>General Engineering</b>	3,571,241	25.8%	22	19.6%
<b>Roads &amp; Bridges</b>	7,762,432	56.1%	70	62.5%
<b>Storm Water Management</b>	1,689,702	12.2%	15	13.4%
<b>Traffic Engineering</b>	810,634	5.9%	5	4.5%
<b>Engineering Total</b>	<b>\$13,834,009</b>		<b>112</b>	



## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$12,477,397	\$12,700,000	\$12,500,000	-1.6%
Licenses & Permits	14,546	50,000	33,000	-34.0%
Intergovern Revenues	335,910	-	-	-
Charges for Services	229	-	-	-
Fines & Forfeit	113,961	-	-	-
Investment Income	17,693	70,000	20,000	-71.4%
Miscellaneous Rev	3,102	1,000	1,000	0.0%
Other Financing Sources	-	434,116	1,280,009	194.9%
<b>TOTAL Revenues</b>	<b>\$12,962,837</b>	<b>\$13,255,116</b>	<b>\$13,834,009</b>	<b>4.4%</b>
<b>EXPENDITURES</b>				
Salaries	\$5,212,854	\$5,497,507	\$5,617,984	2.2%
Benefits	3,080,312	3,185,964	3,299,278	3.6%
Operating Expenses	3,103,861	3,546,376	3,555,633	0.3%
Capital Outlays	1,551,816	86,049	399,000	363.7%
Interfund/Dept Chrgs	902,669	939,220	962,114	2.4%
<b>TOTAL Expenditures</b>	<b>\$13,851,512</b>	<b>\$13,255,116</b>	<b>\$13,834,009</b>	<b>4.4%</b>
Full Time Positions	110	111	112	0.9%

# Engineering—General Engineering

## 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.

## Contact

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



## 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	2020 Actual	2021 Estimated	2022 Projected
Plans reviewed (minor subdivision, retaining walls, utility permits, etc)	1,052	800	840
Commercial and Residential Plan Review	148	362	380

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$3,600	\$0	\$3,000	-
Charges for Services	229	-	-	-
<b>TOTAL Revenues</b>	<b>\$3,829</b>	<b>\$0</b>	<b>\$3,000</b>	<b>-</b>
<b>EXPENDITURES</b>				
Salaries	\$1,665,113	\$1,731,607	\$1,566,430	-9.5%
Benefits	734,650	752,469	666,431	-11.4%
Operating Expenses	302,682	432,034	460,330	6.5%
Capital Outlays	23,799	2,500	194,000	7660.0%
Interfund/Dept Chrgs	655,551	677,756	684,050	0.9%
<b>TOTAL Expenditures</b>	<b>\$3,381,795</b>	<b>\$3,596,366</b>	<b>\$3,571,241</b>	<b>-0.7%</b>
Full Time Positions	25	26	22	-15.4%

# Engineering—Roads & Bridges

## 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.

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.

## Contact

### Website

<https://www.forsythco.com/Departments-Offices/Engineering/Roads-and-Bridges>

## 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	2020	2021	2022
	Actual	Estimated	Projected
Number of miles resurfacing (milling and deep patching)	41.7	60.0	63.0
Number of potholes patched	795	700	700
Completed work orders	2,534	2,200	2,310

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Miscellaneous Rev	\$3,102	\$1,000	\$1,000	0.0%
<b>TOTAL Revenues</b>	<b>\$3,102</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$2,581,931	\$2,767,527	\$3,019,190	9.1%
Benefits	1,791,231	1,838,918	2,018,371	9.8%
Operating Expenses	2,152,090	2,338,537	2,315,423	-1.0%
Capital Outlays	1,433,407	53,549	170,000	217.5%
Interfund/Dept Chrgs	212,904	225,539	239,448	6.2%
<b>TOTAL Expenditures</b>	<b>\$8,171,563</b>	<b>\$7,224,070</b>	<b>\$7,762,432</b>	<b>7.5%</b>
Full Time Positions	66	66	70	6.1%



# Engineering—Storm Water Management

## Description

The Storm Water Division maintains Forsyth County's Storm Water 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.

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.

## Contact

Website

<https://www.forsythco.com/Departments-Offices/Engineering/Stormwater-Division>

## Goals & Objectives

### Goal #1

**Provide inspections for new and existing construction activities that could reduce water quality impacts and should allow for a reduction in the number of stormwater complaints.**

- Increase the number of good housekeeping seminars and outreach to other departments and staff.
- Lot Grading Plan (LGP) review for appropriate drainage on lots.

### Goal #2

**Progress our data management capabilities to provide more detailed information in the field and reduce time spent gathering information.**

- Work with the GIS Department to streamline the way inspections are made and conducted utilizing tablets.
- Reduce paperwork and have documents electronically filed for ease of storage and recovery.

### Goal #3

**Increase public outreach and education.**

- Offer good housekeeping video presentation and informational pamphlets/brochures to residents and businesses.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of inspections performed by the ES&PC Staff	19,639	18,360	19,278
Number of elevation certificates	1,223	714	750

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$10,946	\$50,000	\$30,000	-40.0%
<b>TOTAL Revenues</b>	<b>\$10,946</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>-40.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$756,059	\$790,991	\$777,871	-1.7%
Benefits	435,906	473,912	460,007	-2.9%
Operating Expenses	346,334	432,500	426,000	-1.5%
Capital Outlays	50,268	-	-	-
Interfund/Dept Chrgs	22,990	24,139	25,824	7.0%
<b>TOTAL Expenditures</b>	<b>\$1,611,558</b>	<b>\$1,721,542</b>	<b>\$1,689,702</b>	<b>-1.8%</b>
Full Time Positions	15	15	15	0.0%

# Engineering—Traffic Engineering

## 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.

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.

## Contact

<https://www.forsythco.com/Departments-Offices/Engineering/Traffic-and-Transportation-Engineering>

Website



## Goals & Objectives

### Goal #1 Review operation of all county maintained traffic signals in order to provide optimum operation.

- Complete semi-annual maintenance on 74 county maintained traffic signals.
- Complete annual timing review and modify as needed.
- Upgrade signals to wireless/modem as needed.

### Goal #2 Provide maintenance and installation for approximately 2,200 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

	2020 Actual	2021 Estimated	2022 Projected
Complete work orders to install, repair or maintain signs as needed	3,489	2,142	2,249
Complete semi-annual maintenance of traffic signals	140	163	171
Replace or re-mark all thermoplastic markings at intersections	21	12	20
Stop bars Installed	35	20	22
Timing review of traffic signals	73	82	80
Upgrade stop & yield signs	287	204	204

Measures

### Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>EXPENDITURES</b>				
Salaries	\$209,752	\$207,382	\$254,493	22.7%
Benefits	118,524	120,665	154,469	28.0%
Operating Expenses	302,754	343,305	353,880	3.1%
Capital Outlays	44,342	30,000	35,000	16.7%
Interfund/Dept Chrgs	11,224	11,786	12,792	8.5%
<b>TOTAL Expenditures</b>	<b>\$686,597</b>	<b>\$713,138</b>	<b>\$810,634</b>	<b>13.7%</b>
Full-Time Positions	4	4	5	25.0%

Forsyth County Annual Operating and Capital Budget

# 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.

Department	2020 Actuals	2021 Adopted	2022 Adopted
General Engineering	4,773,593	6,687,760	6,687,760
Roads and Bridges	2,732,725	2,420,037	2,674,079
Senior Services- Multiple Grants	434,293	522,926	522,926
Public Transportation- Dial-A-Ride	473,312	337,897	374,391
Drug Court	232,386	261,357	255,216
VWAP- VOCA Grant	150,708	165,261	165,261
Mental Health Court	135,880	163,258	158,887
Sheriff's Office- GHEAT Grant	94,866	120,013	120,013
DUI Court	118,636	102,616	101,643
Sheriff's Office - VOCA Grant	79,061	71,794	80,608
EMA- GPPA & (GEMA) Grant	(1,055)	50,000	50,000
Sheriff's Office - RSAT Grant	46,589	46,581	46,581
Fire Department- SAFER Grant	519,490	314,790	39,932
Family Treatment Court	17,533	40,586	33,184
Sheriff's Office- JMHC Grant	147,571	320,000	-
General Government P20HS	49,241	-	-
Sheriff's Office- BJAG & CSEF Grant	45,521	-	-
Voter- HAVA & CARE Grant	18,715	-	-
Engineering Storm Water- G319F	12,048	-	-
<b>Total Intergovern Revenues</b>	<b>10,081,112</b>	<b>11,624,876</b>	<b>11,310,481</b>

## Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Intergovern Revenues	\$10,081,112	\$11,624,876	\$11,310,481	-2.7%
Charges for Services	35,256	62,600	62,600	0.0%
Contributions & Donations	994,064	55,000	45,000	-18.2%
Other Financing Sources	888,240	1,445,594	858,113	-40.6%
<b>TOTAL Revenues</b>	<b>\$11,998,672</b>	<b>\$13,188,070</b>	<b>\$12,276,194</b>	<b>-6.9%</b>
<b>EXPENDITURES</b>				
Salaries	\$2,176,705	\$2,196,978	\$1,465,826	-33.3%
Benefits	574,000	702,483	375,357	-46.6%
Operating Expenses	4,233,499	3,463,451	3,605,073	4.1%
Capital Outlays	7,201,398	6,687,760	6,687,760	0.0%
Interfund/Dept Chrgs	111,158	126,898	130,728	3.0%
Other Costs	-	10,500	11,450	9.0%
<b>TOTAL Expenditures</b>	<b>\$14,296,760</b>	<b>\$13,188,070</b>	<b>\$12,276,194</b>	<b>-6.9%</b>

# Fire Department

## Mission

The Forsyth County Fire Department protects life, property, and the environment from the ravages of fire and all other emergencies, both natural and man made, and provides 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 protects one of the fastest growing counties in the country with a wide range of services, including: preparedness, education, prevention, and emergency response. Covering 247 square miles with a dedicated workforce of more than 200 career employees operating out of fourteen strategically placed fire stations, the department has become one of the most efficient and respected in Georgia.

## Contact

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

Website [-Department](#)



This week long daytime summer camp program for rising seventh and eight grade students teaches them what it takes to be a firefighter.

## Goals & Objectives

### Goal #1 Increase Hazard Prevention and Risk Reduction Activities.

- Prevent incidents from occurring by conducting pre-fire surveys, fire inspections and code enforcement.
- Provide public education and fire prevention activities to decrease the number and severity of incidents.
- Develop or revise risk reductions initiatives to address new and recurring fire and EMS trends.

### Goal #2 Provide Hazard Mitigation and Quality Emergency Medical Services.

- Continue to reduce response times to all emergency incidents and comply with NFPA Standard 1710.
- Increase staffing levels to closer align with the NFPA 1710 Standard of four firefighters per apparatus.
- Work and train with our EMS partners to effectively handle daily, annual and emerging health concerns.

### Goal #3 Promote Employee Health and Professional Development.

- Ensure firefighter safety through cancer prevention and mental health awareness programs.
- Implement an updated and comprehensive training program to create high-performance fire crews.
- Attract and retain a qualified and diverse workforce that more accurately reflects the community.

Divisions	2021 Adopted Budget	% of Total	FTE	% of Total
Fire Department (Capital)	3,404,330	10.5%	0	0.0%
Fire Administration	9,548,918	10.0%	44	31.0%
Fire Fighting	18,508,722	19.4%	189	133.1%
Fire Maintenance	964,824	1.0%	4	2.8%
<b>Fire Fund Total</b>	<b>\$32,426,794</b>		<b>237</b>	



# Fire Department (Continued)



Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Emergency responses/Incidents	15,081	16,000	17,000
Apparatus dispatched	18,569	19,500	20,500
Average response time (Minutes)	5:05	5:00	5:00
Total number of inspections	7,516	12,000	12,000
Education/training events	222	625	650
Smoke alarms inspected/installed	470	700	725
Car seats inspected	157	225	250

Measures

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$29,146,180	\$29,242,216	\$30,344,544	3.8%
Licenses & Permits	201,267	221,000	221,000	0.0%
Charges for Services	(797,883)	(753,815)	(805,500)	6.9%
Investment Income	143,462	250,000	100,000	-60.0%
Contributions & Donations	3,929	5,000	4,000	-20.0%
Miscellaneous Rev	90,314	40,000	34,600	-13.5%
Other Financing Sources	621,435	600,000	2,528,150	321.4%
<b>TOTAL Revenues</b>	<b>\$29,408,705</b>	<b>\$29,604,401</b>	<b>\$32,426,794</b>	<b>9.5%</b>
<b>EXPENDITURES</b>				
Salaries	\$10,945,219	\$15,357,869	\$16,598,611	8.1%
Benefits	5,860,952	6,501,083	7,213,788	11.0%
Operating Expenses	2,565,278	3,047,296	3,535,413	16.0%
Capital Outlays	1,592,995	2,057,073	3,332,514	62.0%
Interfund/Dept Chrgs	1,406,547	1,455,515	1,507,308	3.6%
Other Costs	88,491	-	-	-
Contingencies	-	600,956	65,000	-89.2%
Other Financing Uses	334,770	584,609	174,160	-70.2%
<b>TOTAL Expenditures</b>	<b>\$22,794,252</b>	<b>\$29,604,401</b>	<b>\$32,426,794</b>	<b>9.5%</b>
Full Time Positions	226	228	237	3.9%

Financials

- ◆ The major budget increases from the 2021 Adopted Budget is due to the following:
  - ◇ Nine full time positions were approved for 2022 Budget.
  - ◇ Major capital items such as the replacement of the SCBA equipment are needed for 2022.

# 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 - Aug)		
	2019	2020	2021
<b>Occupancy</b>	73.20%	56.16%	68.64%
<b>ADR</b>	\$89.02	\$72.48	\$82.37
<b>RevPAR</b>	\$65.17	\$40.70	\$56.54
<b>Supply</b>	156,492	159,034	200,232
<b>Demand</b>	114,555	89,307	137,448
<b>Revenue</b>	\$10,197,887	\$6,472,580	\$11,321,426

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.

10 Existing Hotel/Motel Properties	Open Date	Rooms
Comfort Suites Cumming	Mar-97	71
InTown Suites Cumming	May-97	127
Hampton Inn Cumming	Feb-02	71
Holiday Inn Express & Suites Atlanta Johns Creek	Jun-02	80
Holiday Inn Express & Suites Atlanta Cumming	Oct-08	88
WoodSpring Suites Atlanta Alpharetta	Dec-12	124
Fairfield Inn & Suites Atlanta Cumming Johns Creek	Sep-15	83
Belamere Suites Cumming	Jan-20	27
SpringHill Suites Suwanne Johns Creek	Sep-20	82
Home2 Suites by Hilton Cumming Atlanta	Dec-20	98
<b>Room Count</b>		<b>851</b>

2 Future Properties	Open Date	Rooms
Embassy Suites by Hilton Alpharetta North Halcyon	March 2022	160
Country Inn & Suites	July 2022	77
<b>Room Count</b>		<b>237</b>

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
<b>Taxes</b>	\$439,961	\$600,000	\$600,000	0.0%
<b>TOTAL Revenues</b>	<b>\$439,961</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>0.0%</b>
<b>EXPENDITURES</b>				
<b>Payments to Chamber of Commerce</b>	\$439,961	\$600,000	\$600,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$439,961</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>0.0%</b>
<b>Full Time Positions</b>	-	-	-	-100.0%

# Capital Outlay

## Capital Fund

### 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.

Major Capital Projects for 2022	2022 Budget	% of Total
County Campus	\$29,785,063	57.1%
Reserves for Future Capital Outlay	5,005,985	9.6%
Neighborhood Identification Program	4,232,517	8.1%
Juvenile Justice Center	2,000,000	3.8%
County-wide Repair & Maintenance	1,518,952	2.9%
District Beautification Program	1,445,920	2.8%
Public Safety Radio System Upgrade	1,400,000	2.7%
Sheriff's Office Replacement and New Vehicles	1,300,000	2.5%
Public Safety CAD Software Upgrade	1,000,000	1.9%
Parks & Rec Site Improvements	905,000	1.7%
CARP Funding for Vehicles (non-S.O.)	899,882	1.7%
CARP Funding for Machinery & Equipment	753,500	1.4%
CARP Funding for Computer Hardware and Software	733,382	1.4%
Communication Department Equipment	558,864	1.1%
Various Small Capital Projects	340,000	0.7%
Tree Ordinance	315,436	0.6%
<b>Total Capital Fund Expenditures</b>	<b>\$52,194,501</b>	

### Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$72,204	\$70,000	\$70,000	0.0%
Charges for Services	42,680	50,000	50,000	0.0%
Investment Income	111,427	100,000	50,000	-50.0%
Contributions & Donations	24,000	-	-	-
Misc. Revenue	22,702	-	-	-
Other Financing Sources	21,940,156	-	-	-
Use of Fund Balance	-	41,228,915	52,024,501	26.2%
<b>TOTAL Revenues</b>	<b>\$22,213,169</b>	<b>\$41,448,915</b>	<b>\$52,194,501</b>	<b>25.9%</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$516,178	\$0	\$1,518,952	-
Capital Outlays	8,212,871	26,507,474	39,991,127	50.9%
Contingencies	0	14,241,841	10,684,422	-25.0%
Transfers Out- Lease Pool	318,442	699,600	0	-100.0%
<b>TOTAL Expenditures</b>	<b>\$9,047,492</b>	<b>\$41,448,915</b>	<b>\$52,194,501</b>	<b>25.9%</b>

# GO Bonds

## Debt Service Fund

### 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 2020

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

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Taxes	\$14,857,733	\$14,543,560	\$15,034,602	3.4%
Charges for Services	(391,867)	(431,453)	(445,300)	3.2%
Investment Income	90,346	100,000	50,000	-50.0%
Use of Fund Balance	0	398,587	101,917	-74.4%
<b>TOTAL Revenues</b>	<b>\$14,556,212</b>	<b>\$14,610,694</b>	<b>\$14,741,219</b>	<b>0.9%</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$7,181	\$10,000	\$10,000	0.0%
Other Costs	62,974	0	0	-
Interest Payments	6,541,304	6,150,694	5,731,219	-6.8%
Principal Payments	10,620,000	8,450,000	9,000,000	6.5%
<b>TOTAL Expenditures</b>	<b>\$17,231,459</b>	<b>\$14,610,694</b>	<b>\$14,741,219</b>	<b>0.9%</b>

Forsyth County Annual Operating and Capital Budget



# 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.



Water Treatment Facility

Forsyth County Recycling Center



Fund/Division	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of Fund
Commercial Services	1,701,358	1,828,244	2,235,781	2.3%
Engineering	,208,460	5,619,774	5,759,618	6.0%
General Operations	5,181,061	19,620,651	33,562,198	35.2%
Maintenance	6,066,982	6,994,611	7,610,153	8.0%
Meter Services	614,797	694,521	1,067,836	1.1%
Sewer Services	3,958,994	4,360,825	3,097,200	3.2%
Waste Water Treatment	9,739,718	12,999,085	12,214,394	12.8%
Water Services	1,146,266	1,148,000	1,164,000	1.2%
Water Treatment Facility	6,243,204	7,595,005	9,106,750	9.5%
Water & Sewer Fund	,971,159	16,159,734	-	0.0%
Water & Sewer Capital Fund	15,588,136	-	19,650,000	20.6%
<b>Water &amp; Sewer Fund</b>	<b>\$74,420,135</b>	<b>\$77,020,450</b>	<b>\$95,467,930</b>	

Fund/Division	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of Fund
Landfill - Unrestricted	88,645	750,000	750,000	22.2%
Landfill - Restricted	264,255	415,759	460,519	13.6%
Litter Detail	69,715	89,309	96,132	2.8%
Recycling & Solid Waste	1,525,466	1,878,716	2,079,028	61.4%
<b>Recycling &amp; Solid Waste Fund</b>	<b>\$2,748,081</b>	<b>\$3,133,784</b>	<b>\$3,385,679</b>	

# 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>



Fowler Water Reclamation Facility Ribbon Cutting on 8/12/21.

## Goals & Objectives

### Goal #1

**Provide excellent customer service to our customers through accurate and timely meter readings.**

- Maintain misread meter percentage at 0.01% or less.
- Mark all meters in the county for easy location by staff and customers.
- Work reports monthly to identify malfunctioned, stopped, zero consumption, or RF issue meters that need repaired.

### Goal #2

**Maintain the county's sewer lines and manholes effectively and quickly by responding to sewer line issues. (Maintenance Division)**

- Camera 140,000 linear feet of sewer lines.
- Clean 100,000 linear feet of sewer lines.
- Inspect 7,500 manholes.

### Goal #3

**Continue to develop the Leak Detection Program and ensure 8 miles per month of water infrastructure is checked for leaks. (Engineering Division)**

- Verify all areas that have been checked for leaks are properly documented and recorded.
- Assist maintenance and project managers to investigate possible leaks.

Divisions	2021 Adopted Budget	% of Total	FTE	% of Total
Waste Water Treatment	12,214,394	12.8%	6	4.2%
Sewer Services	3,097,200	3.2%	0	0.0%
General Operations	33,562,198	35.2%	0	0.0%
Commercial Services	2,235,781	2.3%	18	12.7%
Engineering	5,759,618	6.0%	38	26.8%
Meter Services	1,067,836	1.1%	8	5.6%
Water Services	1,164,000	1.2%	0	0.0%
Water Treatment Facility	9,106,750	9.5%	0	0.0%
Maintenance	7,610,153	8.0%	72	50.7%
Capital General Operations	19,650,000	20.6%	0	0.0%
<b>Water &amp; Sewer Fund</b>	<b>\$95,467,930</b>		<b>142</b>	

# Water & Sewer (Financials)



Performance Measures	2020 Actual	2021 Estimated	2022 Projected
<b>Waste Water Treatment &amp; Facility</b>			
Grease trap compliance inspection (monthly average)	50	54	56
Semi-annual component inspections	12	14	16
<b>Engineering</b>			
Number of water line miles of leak detection verification	54	75	100
Provide development review comments within 9 work days (%)	97.0%	97.0%	97.0%
Easements acquired (%)	85.0%	90.0%	100.0%
<b>Maintenance</b>			
Number of polybutylene service lines replaced with copper lines	275	305	350
Video recording of sewer lines (linear feet)	226,465	225,000	225,000
Cleaning of sewer lines (linear feet)	224,320	200,000	200,000
Manholes inspections	8,180	9,000	10,000

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Licenses & Permits	\$45,288	\$100,000	\$100,000	0.0%
Intergovern Revenues	32,822	32,900	32,900	0.0%
Charges for Services	68,699,684	75,512,550	79,826,330	5.7%
Investment Income	687,647	1,075,000	200,000	-81.4%
Contributions & Donations	17,878,284	75,000	15,075,000	20000.0%
Miscellaneous Rev	223,503	225,000	233,700	3.9%
Other Financing Sources	10,297,925	-	-	-
<b>TOTAL Revenues</b>	<b>\$97,865,154</b>	<b>\$77,020,450</b>	<b>\$95,467,930</b>	<b>24.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$7,160,036	\$7,905,128	\$8,287,762	4.8%
Benefits	3,968,712	4,109,544	4,139,821	0.7%
Operating Expenses	25,792,255	33,019,105	32,718,194	-0.9%
Capital Outlays	59,631	1,565,288	2,648,255	69.2%
Interfund/Dept Chrgs	1,048,758	1,087,651	1,129,092	3.8%
Deprec/Amortization	15,472,114	-	19,650,000	-
Contingencies	1,101,768	970,000	855,000	-11.9%
Debt Service	9,845,702	9,704,000	9,417,100	-3.0%
Other Costs	-	2,500,000	16,622,706	564.9%
Other Financing Uses	9,971,159	16,159,734	-	-100.0%
<b>TOTAL Expenditures</b>	<b>\$74,420,135</b>	<b>\$77,020,450</b>	<b>\$95,467,930</b>	<b>24.0%</b>
Full Time Positions	141	141	142	0.7%

# 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 Comprehensive 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/Recycling-Solid-Waste>

## Goals & Objectives

### Goal #1

#### Litter Free Forsyth.

- Promote and administer the KFCB Litter Free School Zone Program to as many schools as possible.
- Promote the litter hotline using a variety of outlets.
- Administer litter contract to cover more miles.

### Goal #2

#### Improve the contamination rate of recyclables at the three centers.

- Evaluate the centers and make physical and procedural changes that allow the attendant to monitor recycling more closely.
- Update and improve recycling signage at the centers and include Spanish.
- Conduct customer recycling audits at the three centers.

Divisions	2021 Adopted Budget	% of Total	FTE	% of Total
Litter Detail	96,132	2.8%	1	7.1%
Recycling & Solid Waste	2,079,028	61.4%	11	78.6%
Landfill	750,000	22.2%	0	0.0%
Landfill Restricted	460,519	13.6%	2	14.3%
<b>Recycling &amp; Solid Waste</b>	<b>\$3,385,679</b>		<b>14</b>	

## Performance Measures

	2020 Actual	2021 Estimated	2022 Projected
Number of paying customers that use the convenience centers	85,668	122,000	126,000
# volunteers participate in litter removal	534	900	900
# of bags in litter removal	416	900	900

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$2,403,371	\$2,566,495	\$2,570,000	0.1%
Investment Income	30,970	120,000	30,000	-75.0%
Miscellaneous Rev	16,537	30,000	20,000	-33.3%
Other Financing Sources	11,771	417,289	765,679	83.5%
<b>TOTAL Revenues</b>	<b>\$2,462,648</b>	<b>\$3,133,784</b>	<b>\$3,385,679</b>	<b>8.0%</b>
<b>EXPENDITURES</b>				
Salaries	\$699,792	\$756,384	\$769,219	1.7%
Benefits	350,948	363,465	412,246	13.4%
Operating Expenses	651,794	1,145,400	1,101,650	-3.8%
Capital Outlays	97,133	-	229,000	-
Interfund/Dept Chrgs	116,256	118,535	123,564	4.2%
Deprec/Amortization	58,433	-	-	-
Other Financing Uses	773,724	750,000	750,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$2,748,081</b>	<b>\$3,133,784</b>	<b>\$3,385,679</b>	<b>8.0%</b>
Full Time Positions	14	14	14	0.0%

Forsyth County Annual Operating and Capital Budget



# 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 Actuals	2021 Adopted Budget	2022 Adopted Budget	% of Total Fund
Risk Management	2,317,987	2,388,998	2,659,137	6.4%
Employee Health Benefits	26,947,156	35,101,469	34,169,157	82.8%
Wellness Center	511,086	704,600	1,204,600	2.9%
Workers' Compensation	1,169,559	1,353,331	1,394,516	3.4%
Fleet Maintenance	1,559,990	1,801,017	1,827,536	4.4%
<b>Internal Service Funds</b>	<b>\$32,505,779</b>	<b>\$41,349,415</b>	<b>\$41,254,946</b>	

# 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

**Continued partnership with Broker for services & selection of various insurance coverages and programs.**

- Partner with awarded broker to market county's insurance needs to further strengthen the county's risk management program.
- Quarterly meetings with Executive Risk Management Leadership Team to review insurance needs, risk appetite and tolerance identified by insurance broker for expanded coverages.

### 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	2020 Actual	2021 Estimated	2022 Projected
Non workers' comp liability claims	1,253	1,278	1,304
Non workers' comp insurance claims resolved	1,211	1,235	1,260
Liability claim average cost	\$4,200	\$4,284	\$4,370
Employees trained	1,000	1,020	1,040

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2020
<b>REVENUES</b>				
Charges for Services	\$2,153,153	\$2,258,998	\$2,486,844	10.1%
Investment Income	6,534	30,000	30,000	0.0%
Miscellaneous Rev	252,080	100,000	100,000	0.0%
Other Financing Sources	-	-	42,293	-
<b>TOTAL Revenues</b>	<b>\$2,411,768</b>	<b>\$2,388,998</b>	<b>\$2,659,137</b>	<b>11.3%</b>
<b>EXPENDITURES</b>				
Salaries	\$223,143	\$207,271	\$221,082	6.7%
Benefits	93,605	94,457	97,013	2.7%
Operating Expenses	1,953,917	1,943,298	2,303,950	18.6%
Capital Outlays	2,524	-	-	-
Interfund/Dept Chrgs	33,256	36,060	37,092	2.9%
Depreciation/Amortization	11,543	-	-	-
Contingencies	-	107,912	-	-100.0%
<b>TOTAL Expenditures</b>	<b>\$2,317,987</b>	<b>\$2,388,998</b>	<b>\$2,659,137</b>	<b>11.3%</b>
Full Time Positions	3	3	3	0.0%

Forsyth County Annual Operating and Capital Budget

# 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.



Performance Measures	2020 Actual	2021 Estimated	2022 Projected
Number of Wellness Center visits	354	1,816	2,100
Prescription Rx Filled	30	944	1,100
Cost per Visit	\$245	\$221	\$210

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$34,971,512	\$35,701,069	\$35,268,757	-1.2%
Investment Income	44,536	50,000	50,000	0.0%
Miscellaneous Rev	39,924	55,000	55,000	0.0%
<b>TOTAL Revenues</b>	<b>\$35,055,973</b>	<b>\$35,806,069</b>	<b>\$35,373,757</b>	<b>-1.2%</b>
<b>EXPENDITURES</b>				
Benefits	\$3,749,951	\$4,100,000	\$3,600,000	-12.2%
Operating Expenses	511,086	604,600	1,104,600	82.7%
Interfund/Dept Chrgs	22,222,032	27,667,000	26,969,157	-2.5%
Contingencies	-	1,834,469	2,100,000	14.5%
Other Financing Uses	975,173	1,600,000	1,600,000	0.0%
<b>TOTAL Expenditures</b>	<b>\$27,458,242</b>	<b>\$35,806,069</b>	<b>\$35,373,757</b>	<b>-1.2%</b>
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 Personnel Services Director in partnership with the CFO. 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. The county utilizes the services of a third party administrator to administer the workers' compensation claims.



<b>Performance Measures</b>	<b>2020 Actual</b>	<b>2021 Estimated</b>	<b>2022 Projected</b>
<b>Number of workers' comp claims reported</b>	210	214	218
<b>Number of workers' comp claims resolved</b>	189	193	197
<b>Average cost per claim</b>	\$8,500	\$8,925	\$9,371

**Measures**

**Financials**

	<b>2020 Actuals</b>	<b>2021 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>% Change from 2021</b>
<b>REVENUES</b>				
<b>Charges for Services</b>	\$1,230,441	\$1,278,331	\$1,329,516	4.0%
<b>Investment Income</b>	8,720	35,000	25,000	-28.6%
<b>Miscellaneous Rev</b>	35,463	40,000	40,000	0.0%
<b>TOTAL Revenues</b>	<b>\$1,274,624</b>	<b>\$1,353,331</b>	<b>\$1,394,516</b>	<b>3.0%</b>
<b>EXPENDITURES</b>				
<b>Salaries</b>	\$58,096	\$57,581	\$60,831	5.6%
<b>Benefits</b>	1,047,460	1,185,605	1,221,393	3.0%
<b>Operating Expenses</b>	24,500	26,000	41,000	57.7%
<b>Interfund/Dept Chrgs</b>	39,503	45,634	45,696	0.1%
<b>Contingencies</b>	-	38,511	25,596	-33.5%
<b>TOTAL Expenditures</b>	<b>\$1,169,559</b>	<b>\$1,353,331</b>	<b>\$1,394,516</b>	<b>3.0%</b>
<b>Full Time Positions</b>	1	1	1	0.0%

Forsyth County Annual Operating and Capital Budget



# Fleet Services

## 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. Fleet maintains and monitors the county's ten gas and diesel fueling sites.

## Goals & Objectives

### Goal #1 Mechanic Productivity.

- Obtain weekly goal of 70% production for assigned work order duties.
- Additional access to software via on-floor laptops for efficiency.
- Review/implement internal parts distribution program for cost savings and efficiency.

### Goal #2 Mechanic Training.

- Further enhance FORD Training program for certifications and in-house warranty cost savings.
- Implement and grow mechanics ASE certifications for salary supplement & productivity.
- Hold various on-line and in-house vendor training courses.

Performance Measures	2020 Actual	2021 Estimated	2022 Projected
In-house repair orders	4,100	3,700	3,800
Average mechanic hours per repair order	2.98	3.73	2.75
Total mechanic hours on repair orders	6,520	8,000	10,000

Measures

Financials

	2020 Actuals	2021 Adopted Budget	2022 Adopted Budget	% Change from 2021
<b>REVENUES</b>				
Charges for Services	\$629,783	\$1,324,457	\$861,680	-34.9%
Transfers in from General Fund	1,100,000	562,000	1,053,000	87.4%
<b>TOTAL Revenues</b>	<b>\$1,729,783</b>	<b>\$1,886,457</b>	<b>\$1,914,680</b>	<b>1.5%</b>
<b>EXPENDITURES</b>				
Salaries	\$780,801	\$936,422	\$969,060	3.5%
Benefits	525,778	519,332	552,705	6.4%
Operating Expenses	208,340	238,600	215,875	-9.5%
Capital Outlays	11,582	71,500	52,000	-27.3%
Interfund/Dept Chrgs	33,488	35,163	37,896	7.8%
<b>TOTAL Expenditures</b>	<b>\$1,559,990</b>	<b>\$1,801,017</b>	<b>\$1,827,536</b>	<b>1.5%</b>
Full Time Positions	18	18	18	0.0%

# Section Four

## Supplemental

**This section contains supplemental information that includes Contact List, Position Schedule, Grant Policies & Procedures, Budget Glossary, and Acronyms.**



# 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
Capital Projects	678-455-9910	-
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 (Judge Willis)	770-781-3099	770-781-3089
Keep Forsyth County Beautiful	770-205-4573	678-455-6571
Law Library	770-205-4610	-
Library (Cumming and Sharon Forks Branches)	770-781-9840	-
Magistrate Court (Judge Bramblett)	770-781-2211	770-844-7581
Marriage Licenses	770-781-2140	770-886-2839
Motor Vehicle Tags	770-781-2112	770-886-2828
Natural Resources Conservation Service	770-781-2148	-
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 (Judge Lynwood)	770-781-2140	770-886-2839
Probation Office	770-781-2170	770-781-6799
Procurement	770-888-8872	770-205-4666



## Forsyth County Contact List (continued)

Department	Phone	Fax
Property Tax Payment	770-781-2110	770-886-2828
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	Website
City of Cumming – City Hall	770-781-2010	<a href="http://www.cityofcumming.net">www.cityofcumming.net</a>
Forsyth County Chamber of Commerce	770-887-6461	<a href="https://www.focochamber.org/">https://www.focochamber.org/</a>
Forsyth County Dept. of Family & Children Services 770-887-1121 (24hr Hotline)	770-781-6700	<a href="https://dfcs.georgia.gov/location/forsyth-county">https://dfcs.georgia.gov/ location/forsyth-county</a>
Forsyth County Government	770-781-2101	<a href="http://www.forsythco.com">www.forsythco.com</a>
Forsyth County News	770-887-3126	<a href="http://www.forsythcounty.com">www.forsythcounty.com</a>
Forsyth County Public Library	770-781-9840	<a href="http://www.forsythpl.org">www.forsythpl.org</a>
Forsyth County Recycling Center	770-205-3010	<a href="http://www.forsythco.com">www.forsythco.com</a>
Forsyth County Schools (Public)	770-887-2461	<a href="http://www.forsyth.k12.ga.us">www.forsyth.k12.ga.us</a>
Georgia Department of Labor	770-528-6100	<a href="http://www.dol.state.ga.us">www.dol.state.ga.us</a>
Georgia Federal Credit Union	770-889-7843	<a href="http://www.gfcuonlin.org">www.gfcuonlin.org</a>
Humane Society of Forsyth County	770-887-6480	<a href="http://www.forsythpets.com">www.forsythpets.com</a>
Sawnee Cultural Arts Center	770-889-4977	<a href="http://www.sawneecenter.org">www.sawneecenter.org</a>
Social Security Administration	770-532-7506	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Post Office (Cumming)	770-886-2388	<a href="http://www.usps.com">www.usps.com</a>



# Position Schedule

DIVISION	DEPARTMENT	2020 FT	2021 FT	2022 FT	VARIANCE FY 2022 vs FY 2021	NOTE #
<b>GENERAL GOVERNMENT</b>	Administration	8	9	8	(1)	1.A
	Board of Commissioners	5	5	5	0	
	Business License	5	6	7	1	1.B
	Communications	6	6	7	1	1.C
	Finance	15	17	17	0	
	Geographic Information Service	11	11	11	0	
	Information Systems & Technology	20	20	19	(1)	1.D
	Payroll Services	3	3	3	0	
	Personnel Services	7	7	7	0	
	Procurement	11	11	11	0	
	Public Facilities	27	27	27	0	1.E
	Tax Assessors	37	38	38	0	
	Tax Commissioner - Accounting	3	3	3	0	
	Tax Commissioner - Administration	5	5	5	0	
	Tax Commissioner - Auto	32	32	33	1	1.F
	Tax Commissioner - Property	4	4	3	(1)	
	Training & Development	1	0	1	1	1.G
Voter Registration	7	9	10	1	1.H	
	<b>GENERAL GOVERNMENT TOTAL</b>	<b>207</b>	<b>213</b>	<b>215</b>	<b>2</b>	<b>1</b>
<b>JUDICIAL SYSTEM</b>	Accountability Court	5	5	5	0	
	Clerk of Courts	33	33	33	0	
	Court Administration	10	10	10	0	
	District Attorney's Office	9	9	9	0	
	Indigent Defense	4	5	5	0	
	Juvenile Court	8	8	8	0	
	Juvenile Court- Judges	3	3	3	0	
	Magistrate Court	10	12	12	0	
	Pre-Trial Services	3	4	4	0	
	Probate Court	14	14	14	0	
	State Court Judge	9	9	9	0	
	State Court Solicitor's Office	20	20	19	(1)	2.A
	Superior Court	2	2	2	0	
	<b>JUDICIAL TOTAL</b>	<b>130</b>	<b>134</b>	<b>133</b>	<b>-1</b>	<b>2</b>
<b>PUBLIC SAFETY</b>	Coroner's Office	1	1	1	0	
	E-911/Radio	1	1	1	0	
	Emergency Management	2	2	3	1	3.A
	Sheriff - Administration	11	15	19	4	
	Sheriff - Property Crimes Investigation	11	20	22	2	
	Sheriff - Major Crimes Investigation	19	11	14	3	
	Sheriff - Vice Control Narcotics	11	12	10	(2)	
	Sheriff - Enforcement North Precinct	49	50	120	70	
	Sheriff - Detention Center	129	132	123	(9)	
	Sheriff - Enforcement South Precinct	62	71	0	(71)	
	Sheriff - Training	12	10	12	2	
	Sheriff - Special Detail Services	61	60	66	6	
	Sheriff - Court Services	60	61	61	0	
	Sheriff - Public Relations	4	5	4	(1)	
	Sheriff - Support Services	41	35	35	0	
		<b>SHERIFF TOTAL</b>	<b>470</b>	<b>482</b>	<b>486</b>	<b>4</b>
	<b>PUBLIC SAFETY TOTAL</b>	<b>474</b>	<b>486</b>	<b>491</b>	<b>5</b>	<b>3</b>
<b>PUBLIC HEALTH &amp; WELFARE</b>	Animal Services	8	8	9	1	4.A
	Animal Shelter	17	17	18	1	4.B
	Public Transportation	3	3	3	0	
	Public Transportation (Grant Fund)	8	8	8	0	
	Senior Services	31	31	32	1	4.C
		<b>PUBLIC HEALTH &amp; WELFARE TOTAL</b>	<b>67</b>	<b>67</b>	<b>70</b>	<b>3</b>

## Position Schedule (continued)

DIVISION	DEPARTMENT	2020 FT	2021 FT	2022 FT	VARIANCE FY 2022 vs FY 2021	NOTE #	
CULTURE & RECREATION	Parks & Rec - Administration Division	7	7	7	0		
	Parks & Rec - Athletic Division	6	6	7	1	5.A	
	Parks & Rec - Lake Division	4	4	5	1	5.B	
	Parks & Rec - Natural Resource Mgmt Division	11	11	11	0		
	Parks & Rec - Park Operations Division	36	36	38	2	5.C	
	Parks & Rec - Recreation Division	15	19	19	0		
	<b>RECREATION &amp; CULTURE TOTAL</b>		<b>79</b>	<b>83</b>	<b>87</b>	<b>4</b>	<b>5</b>
HOUSING & DEVELOPMENT	B&ED - Administration	0	0	5	5	6.A	
	B&ED - Inspections	30	27	20	(7)	6.B	
	B&ED - Permitting	3	6	10	4	6.C	
	B&ED - Commercial Plan Review	3	3	4	1	6.D	
	B&ED - Residential Plan Review	4	4	0	(4)	6.E	
	<b>Building &amp; Economic Development Total</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>(1)</b>		
	Capital Projects Management	0	0	8	8	6.F	
	Code Compliance	14	14	15	1	6.G	
	Natural Resources & Conservation	1	1	1	0		
	P&CD - Administration	8	7	8	1	6.H	
	P&CD - Current Planning	13	0	0	0		
	P&CD - Develop Inspections	0	6	6	0		
	P&CD - Develop Review	0	8	12	4	6.I	
	P&CD - Long Range Planning	8	0	0	0		
	P&CD - Policy	0	4	4	0		
	P&CD - Zoning	0	4	4	0		
	<b>Planning &amp; Community Development Total</b>	<b>29</b>	<b>29</b>	<b>34</b>	<b>5</b>		
	<b>HOUSING &amp; DEVELOPMENT TOTAL</b>	<b>84</b>	<b>84</b>	<b>97</b>	<b>13</b>	<b>6</b>	
	ENGINEERING	Engineering - Administration	25	26	22	(4)	7.A
		Engineering - Storm Water	15	15	15	0	
Engineering - Traffic		4	4	5	1	7.B	
Roads & Bridges		66	66	70	4	7.C	
<b>ENGINEERING TOTAL</b>		<b>110</b>	<b>111</b>	<b>112</b>	<b>1</b>	<b>7</b>	
FIRE DEPARTMENT	Fire - Administration	40	42	44	2	8.A	
	Fire - Fire Fighting	171	171	189	18	8.B	
	Fire - Fire Fighting (SAFER Grant)	12	12	0	(12)	8.C	
	Fire - Maintenance	3	3	4	1	8.D	
	<b>FIRE TOTAL</b>	<b>226</b>	<b>228</b>	<b>237</b>	<b>9</b>	<b>8</b>	
SPECIAL REVENUE FUNDS- OTHER	Drug Abuse Treatment and Education (DATE) 212	3	3	3	0		
	E-911 Center Fund 215	52	55	55	0		
	Jail Fund 216	0	2	0	(2)	9.A	
	Victim Witness Fund 230	4	4	4	0		
	Victim Witness (Grant Fund)	4	4	4	0		
	<b>SPECIAL REVENUE FUNDS- OTHER TOTAL</b>	<b>63</b>	<b>68</b>	<b>66</b>	<b>(2)</b>	<b>9</b>	
WATER & SEWER	Water - Commercial Services	18	16	18	2	10.A	
	Water - Engineering	40	40	38	(2)	10.A	
	Water - Maintenance	69	71	72	1	10.B	
	Water - Meter Services	8	8	8	0		
	Water - Waste Water Treatment	6	6	6	0		
	<b>WATER &amp; SEWER TOTAL</b>	<b>141</b>	<b>141</b>	<b>142</b>	<b>1</b>	<b>10</b>	
RECYCLING & SOLID WASTE	Landfill- Restricted	2	2	2	0		
	Litter Detail	1	1	1	0		
	Recycling & Solid Waste	11	11	11	0		
	<b>RECYCLING &amp; SOLID WASTE TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>11</b>	
INTERNAL SERVICE FEE FUNDS	Risk Management	3	3	3	0		
	Workers' Compensation	1	1	1	0		
	Fleet Services	18	18	18	0		
	<b>INTERNAL SERVICE FEE FUNDS TOTAL</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>12</b>	
<b>GRAND TOTAL FULL-TIME EMPLOYEES</b>		<b>1,617</b>	<b>1,651</b>	<b>1,686</b>	<b>35</b>		

# 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. The Board of Commissioners approved for the 2022 Budget, thirty-one (31) new full-time positions, accompanied by seven (7) positions added mid-year 2021, and less three (-3) positions for a total full-time position increase of thirty-five (35) from 2021.

## **Changes in positions FY 2022:**

- (1) The following positions were added, reduced, or reallocated under General Government:
  - A. Administration- ADA Coordinator position approved for 2021 moved to Public Facilities in 2022.
  - B. Business License- Administrative Supervisor position added for 2022.
  - C. Communications- BOC Community Liaison position approved mid-year 2021 for 2022.
  - D. Information Systems & Technology- reduction of one LAN Support Tech position due to department efficiencies.
  - E. Public Facilities- Net zero impact on FT positions. ADA Coordinator position moved from Administration and the Capital Projects Manager position moved to the newly created Capital Projects Management department for 2022.
  - F. Tax Commissioner- Position reclassified from property division to auto division in mid- 2021. No net change for the overall department. Four full time positions that have been vacant were defunded for 2021, but still remain in position control.
  - G. Training & Development- Training and Development Manager position added for 2022.
  - H. Voter Registration- Four PT Admin Tech positions were removed and one FT Admin Tech position was added for 2022.
- (2) The following positions were reduced under Judicial System:
  - A. Solicitor's Office- One vacant position was removed for 2022 as it is no longer needed.
- (3) The following positions were added under Public Safety:
  - A. Emergency Management Agency- Reclass PT Admin Spec, Sr. to FT Admin Spec. Sr. position for 2022.
  - B. Sheriff's Office- Total of four new positions were approved and added in 2022.
    - <+> Special Detail Services- Two Deputy Sheriff 1st class positions start mid-year
    - <+> Court Services- One Deputy Sheriff 1st class position
    - <+> Property Crimes- One Deputy Sheriff 1st class position

\* *The Sheriff's Office conducted a reorganization moving positions throughout multiple organizations.*
- (4) The following positions were added under Public Health and Welfare:
  - A. Animal Services- FT Animal Control Officer, Sr. position added for 2022.
  - B. Animal Shelter- Reclass PT Veterinarian position to FT Veterinarian position starting in 2022.
  - C. Senior Services- FT Food Service Coordinator position added for 2022 to be hired mid-year 2022.
- (5) The following positions were added under Culture & Recreation:
  - A. Parks & Recreation (Athletic Division)- FT Athletic Coordinator position added for 2022.
  - B. Parks & Recreation (Lake Division)- Reclass Seasonal PT Administrative Assistant position to Full Time status in 2022.
  - C. Parks & Recreation (Operations Division)- 2 FT Maintenance Worker positions for the new Lanierland expansion for 2022. Additional 2 PT Maintenance Workers approved for the new Lanierland expansion for 2022.
- (6) The following positions were reallocated under Housing & Development:
  - A. B&ED (Administration)- FT Administrative Specialist, Sr. position added for 2022.
    - New division created for the four existing positions that were in the Inspections division and split between the divisions.
  - B. B&ED (Inspections)- One new position, Deputy Building Official approved mid-year 2021.
    - Offset by four positions moved to Administration, three moved to Permitting, and one moved to Commercial Plan Review.
  - C. B&ED (Permitting)- One new position, Administrative Specialist position approved mid-year 2021.
    - Three positions moved from the B&ED Inspections division mid-year 2021.
  - D. B&ED (Commercial Plan Review)- One position moved from the B&ED- Inspections division.
  - E. B&ED (Residential Plan Review)- Four positions moved to the P&CD Develop Review division mid- 2021.
  - F. Capital Projects Management- New department starting in May 2021.
    - Eight total positions; one position added by BOC in 2021, six positions moved from Engineering Department, and one position from Public Facilities.

## Position Schedule Changes (continued)

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- G. Code Compliance- FT Code Compliance Officer position approved for 2022.
  - H. P&CD (Administration)- FT Zoning and Liaison position approved in mid -year 2021.
  - I. P&CD (Develop Review)- Four positions were moved from B&ED Residential Plan Review in mid-year 2021.
- (7) The following positions were added under Insurance Premium Tax (Engineering) Fund 234:
- A. Engineering (General Engineering)- FT Engineering Plans Review position approved in mid-year 2021.  
Five positions moved to the Capital Projects Management department starting in 2022.
  - B. Engineering (Traffic Engineering)- FT Traffic Technician position added for 2022.
  - C. Engineering (Roads & Bridges)- Four FT Maintenance Worker positions added for 2022.
- (8) The following positions were added under Fire Fund 270:
- A. Fire (Administration)- One Accreditation/Certification Manager position and one Systems Analyst position added for 2022.
  - B. Fire (Fire Fighting)- Six Firefighter/EMT positions added for 2022.
  - C. Fire (Fire Fighting) SAFER Grant- The grants ends early February 2022 and then positions will be 100% funded by Fire Fund.
  - D. Fire (Maintenance)- One Automotive and Equipment Technician, Sr. position added for 2022.
- (9) The following positions were moved from Special Revenue Funds- Other:
- A. Jail Fund- Two Deputy Sheriff II positions moved to Fund 100 for 2022 after being approved and funded in Fund 216 in 2021.
- (10) The following positions were reallocated under Water & Sewer Fund 505:
- A. Commercial Services Division- Moved two positions to the Commercial Services division from the Engineering division.
  - B. Maintenance Division- One Crew Supervisor position added for 2022.
- (11) No positions changes were made under Recycling and Solid Waste Fund 540.
- (12) No positions changes were made under the Internal Service Fee Funds.



# Grant Policies & Procedures

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## 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/submitted reimbursement drawdowns and grant reports.

3. Department/Office Grants Administrator

## Grant Policies & Procedures (continued)

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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)

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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)

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### **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)**

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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)

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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 2021 budget and other grant proposals may be awarded throughout the budget year.

County Department	Program Name	Grantor / Agency	Grant Term	Award Amount
Emergency Management	FY 2020 PPA GA Emergency Mngmt Mitigation Grant	Georgia Emergency Management & Homeland Security Agency	7/1/21-6/30/22	\$ 50,000
Engineering	Federal Lands Access Program (FLAP)	US DOT/Federal Highway Administration	3/2020-9/2022	\$ 2,487,760
Engineering	State Route Projects	GA DOT		\$ 4,200,000
Roads & Bridges	Local Maintenance & Improvement Grant (LMIG)	GA DOT		\$ 2,674,079
Accountability Court	FY 2020 Accountability Court Grant (Adult/FamilyDrug) Mental Health - Care Court & DUI	Council of Accountability Courts Judges (CACJ) - Criminal Justice Coordinating Council (CJCC)	7/1/21-6/30/22	\$ 548,930
District Attorney	FY 2018 VOCA (PAC) Allocation Grant	Victim Witness / PAC Criminal Justice Coordinating Council (CJCC)	10/1/21-9/30/22	\$ 165,261
Senior Services	NSIP/SSBG/C1/C2- Fed/State HD Meals	Legacy Link, Inc.	7/1/21-6/30/22	\$ 208,840
Senior Services	FY2020-21 Legacy Link - Title III C1- Congregate Meals	Legacy Link, Inc.	7/1/21-6/30/22	\$ 174,843
Senior Services	FY2020-21 Legacy Link - Alzheimer/Respite Prog & Other	Legacy Link, Inc.	7/1/21-6/30/22	\$ 34,520
Senior Services	FY2020-21 Legacy Link - Wellness Program Federal/State	Legacy Link, Inc.	7/1/21-6/30/22	\$ 23,723
Senior Services	DEANNA Specialty Transportation	Atlanta Regional Commission (ARC)		\$ 81,000
Sherriff's Office	FY21 Highway Enforcement Aggressive traffic	Governors Office of Highway Safety (GOHS)	10/1/21-9/30/22	\$ 120,013
Sherriff's Office	FY21 Law Enforcement VWAP (VOCA Community Programs)	Victim Witness / PAC Criminal Justice Coordinating Council	10/1/21-9/30/22	\$ 80,608
Sherriff's Office	FY21 Residential Substance Abuse Treatment (RSAT)	Georgia Criminal Justice Coordinating Council	10/1/21-9/30/22	\$ 46,581
Fire Fighting	Staffing for Adequate Fire & Emergency Response (SAFER)	Department of Homeland Security	2/17/19-2/16/22	\$ 39,932
Public Transportation	Dial-A-Ride	GDOT		\$ 374,391
		<b>2022 Anticipated Grant Revenue</b>		<b>\$ 11,310,481</b>



# 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:

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

## Acronyms (continued)

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



Photo: Sawnee Mountain Park

# Budget Glossary and Terms

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## 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)

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**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

**CALEA (COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES)** - THE PRIMARY PURPOSE OF THE COMMISSION IS TO IMPROVE LAW ENFORCEMENT SERVICES BY CREATING A NATIONAL BODY OF STANDARDS DEVELOPED BY LAW ENFORCEMENT PROFESSIONALS. IT RECOGNIZES PROFESSIONAL ACHIEVEMENTS BY ESTABLISHING AND ADMINISTERING AN ACCREDITATION PROCESS THROUGH WHICH A LAW ENFORCEMENT AGENCY CAN DEMONSTRATE THAT IT MEETS THOSE STANDARDS.

**CAPITAL ASSET** - PROPERTY OR EQUIPMENT VALUING MORE THAN \$5,000 WITH A LIFE EXPECTANCY OF MORE THAN ONE YEAR.

**CAPITAL BUDGET** - A COMPONENT OF THE ANNUAL BUDGET THAT SERVES AS A GUIDE FOR EFFICIENTLY AND EFFECTIVELY UNDERTAKING CAPITAL PROJECTS.

**CAPITAL EXPENDITURE** - AN EXPENDITURE FOR THE ACQUISITION OF OR ADDITION TO A CAPITAL ASSET. ITEMS ACQUIRED FOR LESS THAN \$5,000 ARE NOT CONSIDERED CAPITAL EXPENDITURES.

## Budget Glossary and Terms (continued)

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**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.

**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 ITEM

**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 WITH FORSYTH COUNTY TO PROVIDE MAINTENANCE AND OTHER SERVICES.

**COST CENTER** - THE ALLOCATION OF RESOURCES BY FUNCTIONAL AREA WITHIN AN AGENCY OR DEPARTMENT.

**COST OF LIVING ADJUSTMENT (COLA)** - AN ACROSS-THE-BOARD WAGE/SALARY INCREASE OR SUPPLEMENTAL PAYMENT INTENDED TO BRING PAY IN LINE WITH INFLATION IN ORDER TO MAINTAIN REAL PURCHASING POWER.

**COUNTY COMMISSION** - A COUNTY COMMISSION (ALSO KNOWN AS A BOARD OF COMMISSIONERS) IS A GROUP OF ELECTED OFFICIALS CHARGED WITH ADMINISTERING THE COUNTY GOVERNMENT IN SOME STATES OF THE UNITED STATES. COUNTY COMMISSIONS ARE USUALLY MADE UP OF THREE OR MORE INDIVIDUALS. FORSYTH COUNTY CURRENTLY HAS FIVE COMMISSIONERS.

**COURT APPOINTED SPECIAL ADVOCATES (CASA)** - A NATIONAL ASSOCIATION IN THE UNITED STATES THAT SUPPORTS AND PROMOTES COURT-APPOINTED ADVOCATES FOR ABUSED OR NEGLECTED CHILDREN IN ORDER TO PROVIDE CHILDREN WITH A SAFE AND HEALTHY ENVIRONMENT IN PERMANENT HOMES.

**CRIMINAL JUSTICE COORDINATING COUNCIL (CJCC)** - THE CRIMINAL JUSTICE COORDINATING COUNCIL (CJCC) SERVES AS THE STATE ADMINISTERING AGENCY (SAA) FOR NUMEROUS FEDERAL GRANT PROGRAMS AND MANAGES STATE GRANT PROGRAMS FUNDED BY THE GEORGIA GENERAL ASSEMBLY. AS THE SAA, CJCC APPLIES FOR GRANTS ON BEHALF OF THE STATE OF GEORGIA AND THEN MAKES AWARDS TO SUB GRANTEEES TO CARRY OUT APPROVED PROGRAMS.

## Budget Glossary and Terms (continued)

### D

**DA (DISTRICT ATTORNEY'S) DRUG SEIZURE FUND** - A FUND TO ACCOUNT FOR CONFISCATIONS BY THE FORSYTH COUNTY DISTRICT ATTORNEY'S OFFICE.

**DEBT** - AN OBLIGATION RESULTING FROM THE BORROWING OF MONEY OR FROM THE PURCHASE OF GOODS OR SERVICES OVER A PERIOD OF TIME. LEGAL DEFINITIONS OF STATE AND LOCAL GOVERNMENT DEBT VARY FROM STATE TO STATE AND ARE DETERMINED BY CONSTITUTIONAL PROVISIONS, STATUTES, AND COURT DECISIONS.

**DEBT AMORTIZATION** - THE REDUCTION OF DEBT THROUGH REGULAR PAYMENTS OF PRINCIPAL AND INTEREST SUFFICIENT TO RETIRE THE DEBT INSTRUMENT AT A PREDETERMINED DATE KNOWN AS MATURITY.

**DEBT LIMIT** - THE MAXIMUM AMOUNT OF DEBT THAT CAN BE LEGALLY INCURRED BY THE COUNTY.

**DEBT SERVICE** - PRINCIPAL AND INTEREST PAYMENTS ASSOCIATED WITH THE ISSUANCE OF BONDS.

**DEBT SERVICE FUND** - ACCOUNTS FOR THE SERVICING OF GENERAL LONG-TERM DEBT NOT BEING FINANCED BY PROPRIETARY OR NONEXPENDABLE TRUST FUNDS.

**DEBT SERVICE REQUIREMENT** - THE AMOUNT OF MONEY NECESSARY FOR SCHEDULED PAYMENT OF OUTSTANDING DEBT, BOTH PRINCIPAL AND INTEREST BECOMING DUE DURING THE FISCAL PERIOD, AND CONTRIBUTION WHICH MAY BE REQUIRED TO ACCUMULATE MONIES FOR THE FUTURE RETIREMENT OF BONDS.

**DEFICIT** - THE EXCESS OF EXPENDITURES OVER REVENUES DURING AN ACCOUNTING PERIOD.

**DEPARTMENT** - A MAJOR ADMINISTRATIVE UNIT OF THE COUNTY WITH OVERALL MANAGEMENT RESPONSIBILITY FOR AN OPERATION OR A GROUP OF RELATED OPERATIONS WITHIN A FUNCTIONAL AREA.

**DEPRECIATION** - A REDUCTION IN THE VALUE OF AN ASSET WITH THE PASSAGE OF TIME, DUE IN PARTICULAR TO WEAR AND TEAR.

**DIAL-A-RIDE (DAR)** - DIAL-A-RIDE PROVIDES TRANSPORTATION TO ALL FORSYTH COUNTY RESIDENTS. THE SYSTEM IS CLASSIFIED AS "ON CALL". THIS MEANS THAT RESIDENTS MAKE APPOINTMENTS FOR RIDES, AS THERE IS NO SET ROUTE. WE PROVIDE TRANSPORTATION FOR MEDICAL APPOINTMENTS, SHOPPING, EMPLOYMENT, EDUCATION, PERSONAL ERRANDS, ETC. DIAL-A-RIDE IS OPERATED BY THE FORSYTH COUNTY FLEET SERVICES DEPARTMENT. THE BOARD OF COMMISSIONERS, THE GEORGIA DEPARTMENT OF TRANSPORTATION, AND PASSENGER FEES COLLECTED PROVIDE THE FUNDING FOR THIS PROGRAM.

**DIGEST (OR TAX DIGEST)** - THE TAX DIGEST IS A COMPREHENSIVE LIST OF ALL TAXABLE AND NON-TAXABLE PROPERTY IN THE COUNTY.

**DIGEST RATIO** - THE RATIO OF THE SALES PRICE TO THE APPRAISED VALUE OF TAXABLE PROPERTY.

**DIRECT DEBT** - DEBT OF THE GOVERNMENT REPORTING STATISTICAL INFORMATION, IN CONTRAST TO DEBT OF OTHER, OVERLAPPING GOVERNMENTS.

**DISBURSEMENT** - FUNDS PAID OUT FOR GOODS OR SERVICES RECEIVED WHICH RESULTS IN A DECREASE IN NET FINANCIAL RESOURCES; ALSO REFERRED TO AS AN EXPENDITURE.

**DISTINGUISHED BUDGET PRESENTATION AWARD PROGRAM** - A VOLUNTARY PROGRAM ADMINISTERED BY THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) TO ENCOURAGE GOVERNMENTS TO PUBLISH A BUDGET DOCUMENT THAT MEETS PROGRAM CRITERIA AS A POLICY DOCUMENT, AN OPERATIONS GUIDE, A FINANCIAL PLAN, AND A COMMUNICATIONS DEVICE.

## Budget Glossary and Terms (continued)

### E

**ELECTION FEES** - FEES LEVIED ON THE QUALIFYING CANDIDATES FOR THE COST OF THE ELECTION PROCESS.

**EMERGENCY OPERATIONS CENTER (EOC)** - FORSYTH'S EOC HANDLES EMERGENCIES FROM AN ON-SITE COMMAND POST, PROVIDES INTER-AGENCY COORDINATION AND EXECUTIVE DECISION MAKING FOR MANAGING DISASTER RESPONSE AND RECOVERY, AND ASSURES THAT COMMUNICATION EFFORTS ARE QUICK AND EFFECTIVE WITH RESPONDING FORCES, THE PUBLIC, AND THE MEDIA.

**EMPLOYEE HEALTH BENEFITS FUND** - AN INTERNAL SERVICE FUND THAT ACCOUNTS FOR ITEMS SUCH AS HEALTH, DENTAL, LONG-TERM AND SHORT-TERM DISABILITY AND LIFE INSURANCE FOR THE EMPLOYEES OF FORSYTH COUNTY.

**ENCUMBRANCE** - COMMITMENTS FOR UNPERFORMED CONTRACTS OF GOODS AND SERVICES.

**ENTERPRISE FUND** - PROPRIETARY FUND TYPE USED TO REPORT AN ACTIVITY FOR WHICH A FEE IS CHARGED TO EXTERNAL USERS FOR GOODS OR SERVICES.

**EXCISE TAX** - A LEVY ON A SPECIFIC TYPE OF TRANSACTION AT A RATE SPECIFIC TO THAT TRANSACTION. ALSO KNOWN AS A SELECTIVE SALES TAX, THESE TAXES ARE SEPARATE FROM GENERAL SALES TAX AND USUALLY ARE BASED ON A SEPARATE STATUTORY AUTHORITY. ONE EXAMPLE IS HOTEL/MOTEL TAX.

**EXPENDITURE** - DECREASE IN NET FINANCIAL RESOURCES IN A GOVERNMENTAL FUND. EXAMPLES INCLUDE THE COST OF GOODS OR SERVICES RECEIVED.

**EXPENSE** - OUTFLOWS OR OTHER USES OF ASSETS OR INCURRENCES OF LIABILITIES IN A PROPRIETARY FUND FROM DELIVERING OR PRODUCING GOODS, RENDERING SERVICES, OR CARRYING OUT OTHER ACTIVITIES THAT CONSTITUTE THE ENTITY'S ONGOING MAJOR OR CENTRAL OPERATIONS.

### F

**FAIR LABOR STANDARDS ACT (FLSA)** - A FEDERAL ACT WHICH SETS THE MINIMUM WAGE, OVERTIME PAY, EQUAL PAY, RECORD KEEPING, AND CHILD LABOR STANDARDS FOR EMPLOYEES WHO ARE COVERED BY THE ACT AND ARE NOT EXEMPT FROM SPECIFIC PROVISIONS.

**FAIR MARKET VALUE (FMV)** - PRICE A GIVEN PROPERTY OR ASSET WOULD SELL FOR IN THE MARKETPLACE.

**FEE** - A CHARGE IMPOSED BECAUSE OF A PUBLIC NEED TO REGULATE ACTIVITIES RELATED TO HEALTH, SAFETY, OR OTHER PROTECTIVE PURPOSES. FEES RESULT IN THE PURCHASE OF A PRIVILEGE OR AUTHORIZATION AND ARE APPLIED TO SUCH ACTIVITIES AS RESTAURANT INSPECTIONS, LANDFILL USE, BUILDING PERMITS, AND MARRIAGE LICENSES.

**FIDUCIARY FUND** - A FUND CATEGORY USED TO ACCOUNT FOR ACTIVITIES IN WHICH THE GOVERNMENT IS ACTING AS AN AGENT (COLLECTING FUNDS BELONGING TO ANOTHER AGENCY) OR TRUSTEE (MANAGING PENSION PLANS FOR EMPLOYEES OR HOLDING GIFTS/ENDOWMENTS).

**FINANCE COMMITTEE** - A COMMITTEE ESTABLISHED BY THE BOARD OF COMMISSIONERS (BOC) COMPRISED OF THREE (3) COMMISSIONERS, THE COUNTY MANAGER AND THE CHIEF FINANCIAL OFFICER.

**FINANCIAL POLICY** - POLICIES RELATED TO THE REGULATION, SUPERVISION, AND OVERSIGHT OF THE FINANCIAL AND PAYMENT SYSTEMS OF THE COUNTY WITH THE VIEW TO PROMOTING FINANCIAL STABILITY, MARKET EFFICIENCY, AND CLIENT-ASSET AND CONSUMER PROTECTION.



## Budget Glossary and Terms (continued)

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**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.

## Budget Glossary and Terms (continued)

### 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)

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**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 SIGN 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)

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**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)

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**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)

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**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)

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**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 FUNG 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 PERIO 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 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 PERCENTAGE OF THE TRANSACTION PRICE. THE VENDOR COLLECTS AND REPORTS THE TAX ON BEHALF OF THE TAXI 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 EXTEN 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 COUN FOR FUNDING THE BUILDING OF PARKS, ROADS, AND OTHER PUBLIC FACILITIES.

## Budget Glossary and Terms (continued)

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**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.