



2023 Annual Operating & Capital Budget



Your Community, Your Future



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Forsyth County

Georgia

For the Fiscal Year Beginning

January 1, 2022

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, 2022. 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.



Prepared by the Forsyth County Finance Department
110 E. Main Street, Suite 255
Cumming, Georgia 30040
For the year ending December 31, 2023

FORSYTH COUNTY, GEORGIA GOVERNMENT



Annual Budget Fiscal Year 2023

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 Manager
Mark McKinnon, Budget Analyst

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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 2023 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 2023, which runs January 1, 2023 through December 31, 2023, is \$584.5 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 2022, Forsyth County continued to experience growth, with the population surpassing 260,000. In 2022, the county experienced a 13.45 percent increase in the tax base comprised of 4.61 percent in growth and 8.84 percent from reassessment 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. Forsyth County continues 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 2022. 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. A Citizen's Academy and a Student Government Academy were launched in 2022 to educate citizens and students about how county government operates. A Constituent Services Liaison position was created to streamline communication between the Board of Commissioners and developers and other community stakeholders.

County Manager's Budget Message Continued

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

Traffic and congestion continue to be among the top concerns of our residents, and we are actively working to mitigate 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 received Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), which were distributed to the county in 2021 and 2022. The primary uses of the CSLFRF are to construct a Public Health and Mental Health Building, as well as Water and Sewer projects. These uses are designated to have a long-term positive impact to the Forsyth County community. There are multiple projects underway, but not limited to:

- Public Health - COVID19 Vaccination
- Public Safety Officials & First Responders Supplemental Grant
- Infrastructure - Centralized Waste Water
 - Smith Drive & Leland Road gravity sewer extension
 - Church Road & Martin Road gravity sewer extension
 - Bottoms Road gravity sewer extension
 - Yellow Creek gravity sewer extension



Lake Lanier

County Manager's Budget Message Continued

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 projects that will improve the quality of life for all who call Forsyth County home.

In strengthening our practices, we reviewed and updated 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.

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.

Thanks to all who participated in the crafting of this 2023 budget and who will join us as we continue to look forward to Forsyth County's bright future.

Sincerely,



Kevin Tanner
Forsyth County Manager



County Mission & Vision Statement

Forsyth County Government Mission Statement

As trusted stewards of Forsyth County's future, the elected officials and employees are dedicated to serving the community and to providing effective, professional public service with integrity and a commitment to excellence.

Forsyth County Government Vision Statement

Forsyth County is committed to providing and maintaining the most efficient, customer service-oriented county government possible. The county will be an innovative and strategic leader in providing essential and effective public services in a fiscally prudent and professional manner. By preserving and enhancing a high quality of life, Forsyth County will remain a healthy, safe and compelling place in which to live, work, recreate, visit and invest.



Officials of Forsyth County

MOLLY COOPER
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

2023 Board of Commissioners

Kevin Tanner
County Manager

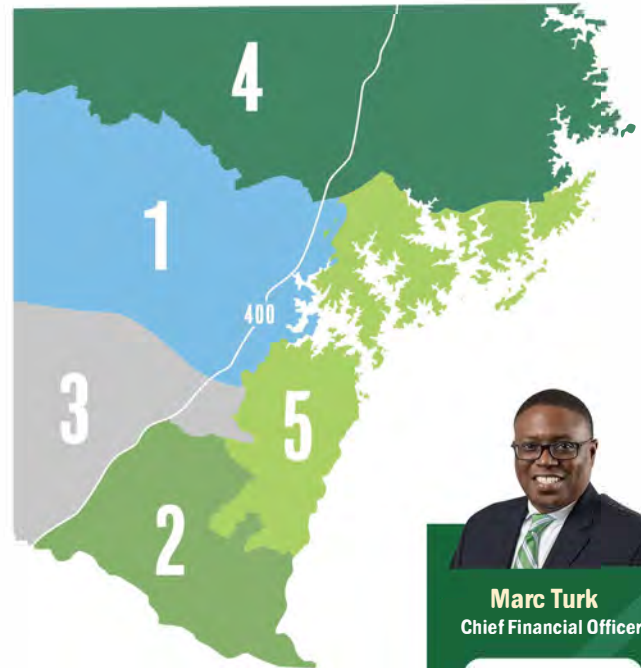
David McKee
Asst. County Manager

Brandon Kenney
Asst. County Manager

Administration

County Department Heads

- Jennifer Johnston** Accountability Courts
- Haley Brown** Animal Services
- Cynthia Iacopella** Animal Shelter
- Vivian Vakili** Building & Economic Development
- Angie Belt** Business Licensing
- John Jefferson** Capital Projects Management
- John Mullin** Code Compliance
- Lauren Kane** Communications
- Chris Grimes** EMA/911 Center
- Charity Clark** Employment Services
- John Cunard** Employment Services
- 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
- 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



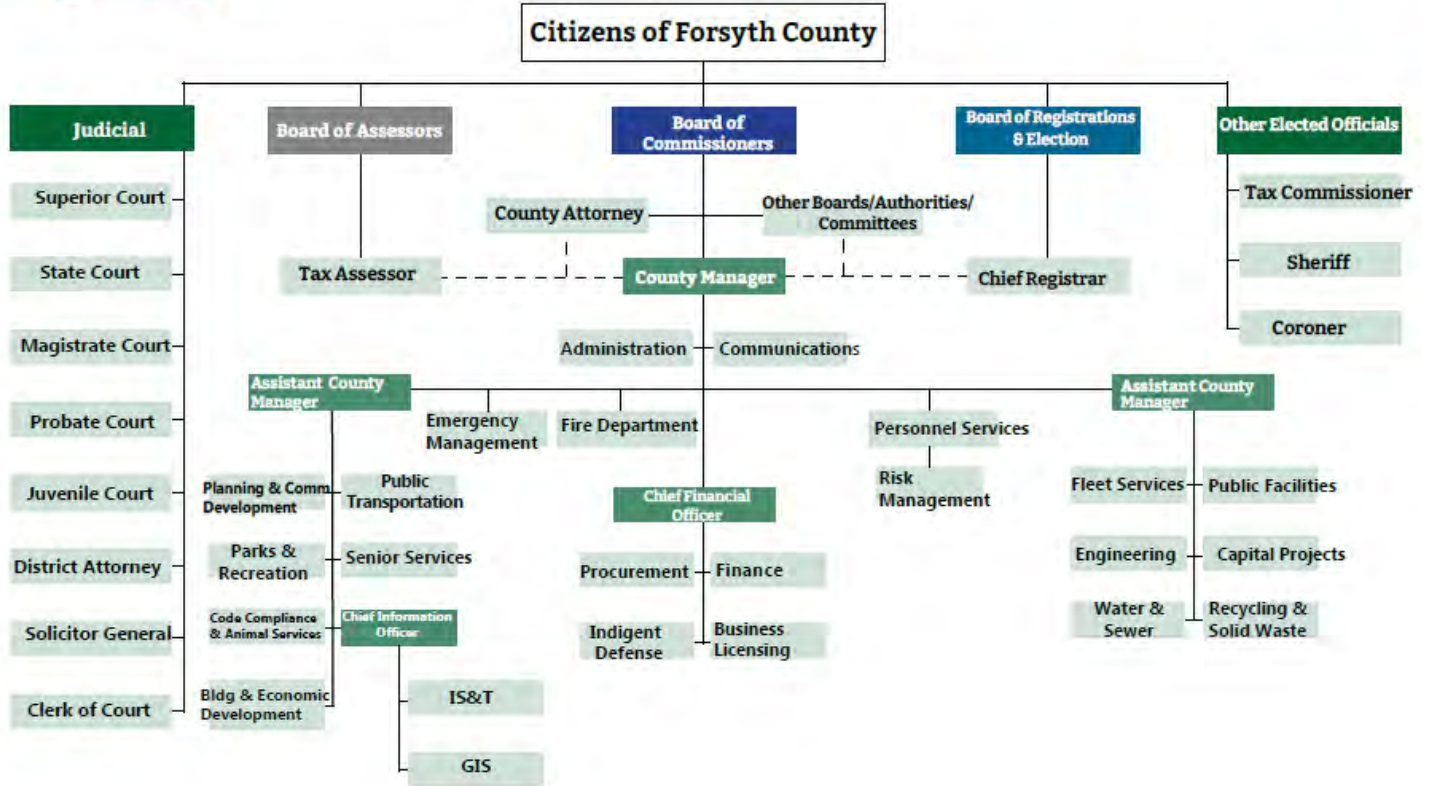
Marc Turk
Chief Financial Officer

Finance

Judicial and Other Elected Officials

- Jeffrey S. Bagley** Superior Court Chief Judge
- David L. Dickinson** Superior Court Judge
- Philip C. Smith** Superior Court Judge
- T. Russell McClelland III** State Court Chief Judge
- Leslie C. Abernathy-Maddox** State Court Judge
- Keisha Martin Chambless** Chief Magistrate
- 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: November 28, 2022

Re: **2023 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY 2023 (January 1, 2023 – December 31, 2023) 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 \$584,449,187 with the breakdown by fund type as follows:

General Fund	\$186,100,000
Special Revenue Funds	120,307,954
Capital Projects Funds	88,075,856
Debt Service Funds	46,586,444
Enterprise Funds	100,128,391
Internal Service Funds	<u>43,250,542</u>
Total	\$584,449,187

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 2023 county budget for all funds and activities increased by 19.9% compared to the FY 2022 budget due, in part to the influx of federal grant awards, and reduced capital outlay expenditures, and a growth in the tax digest. 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 current inflationary economic environment. At the same time, the county's service 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)

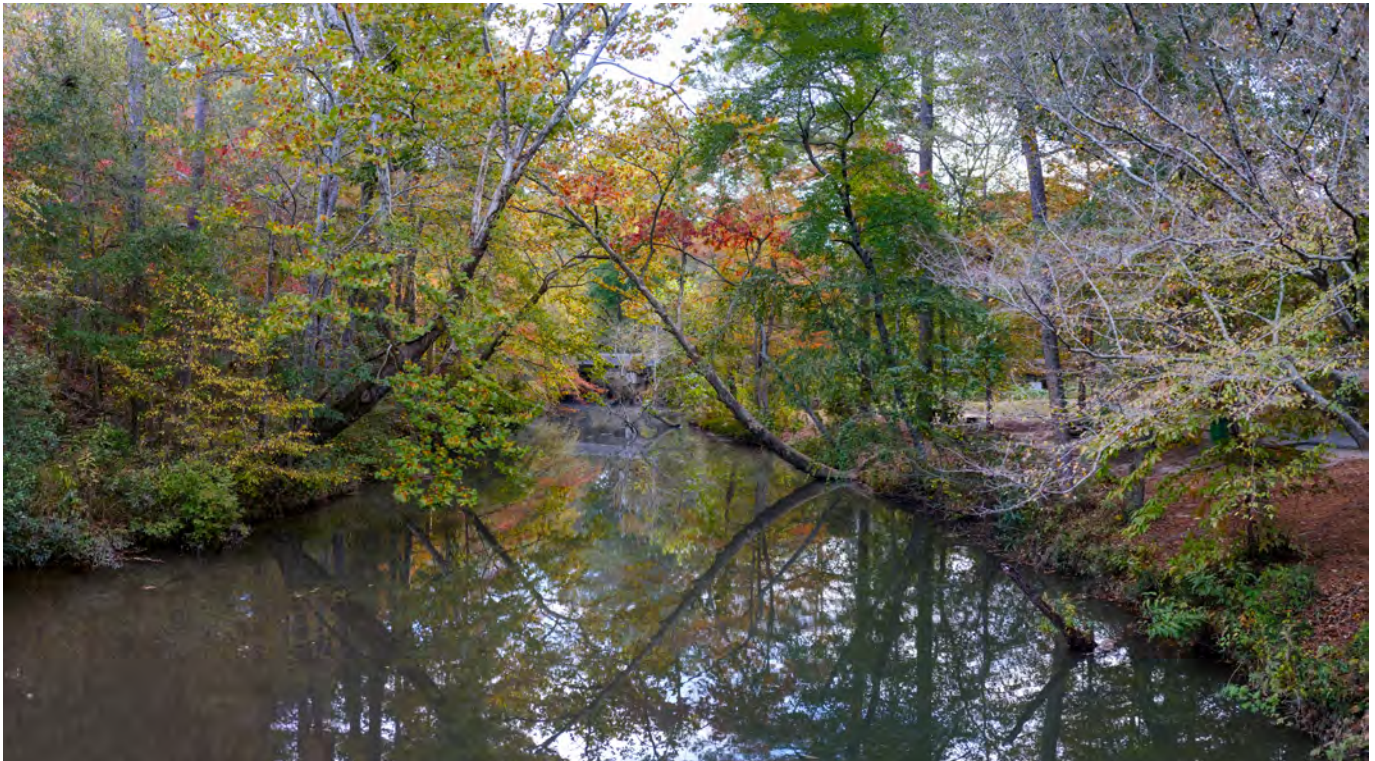
Addressing both priorities is still important even as the property tax digest in 2022 grew with an increase of 13.45% over 2021. By striving to enhance the excellent quality of life, the county has been able to grow in population at a higher rate than any county in the surrounding region. This has paid 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 2022 Tax Digest, 8.84% of the increase was due to higher reassessments. This enabled the Board of Commissioners to maintain the total county millage rate without service reduction. 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 2023 budget is balanced. The budget includes \$18.8 million in transfers to other funds from the General Fund, including \$4.250 million to fund the Capital Asset Replacement Program.
- Revenues from taxes are budgeted by increases in the Local Option Sales Tax (LOST) and Title Ad Valorem Tax projections.



Forsyth County Transmittal Letter (continued)

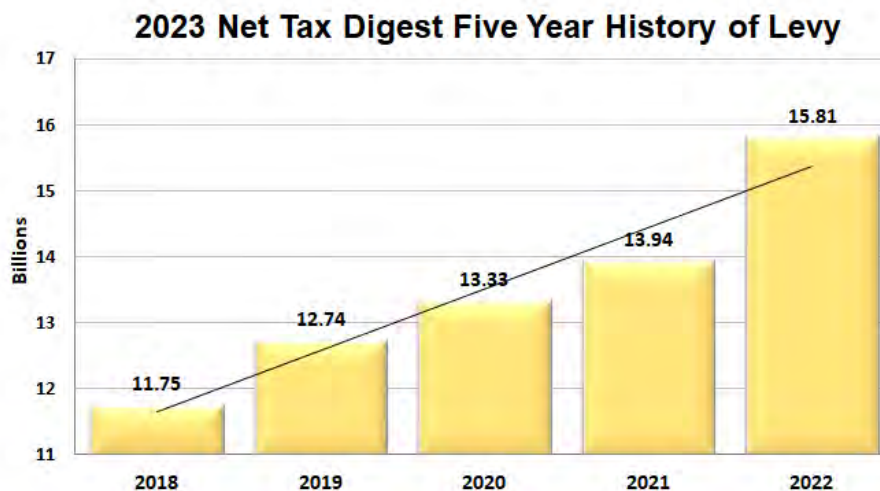
ECONOMIC OUTLOOK

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, 8.0% 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 261,000 residents.

The county addressed the following priorities while balancing the FY 2023 budget:

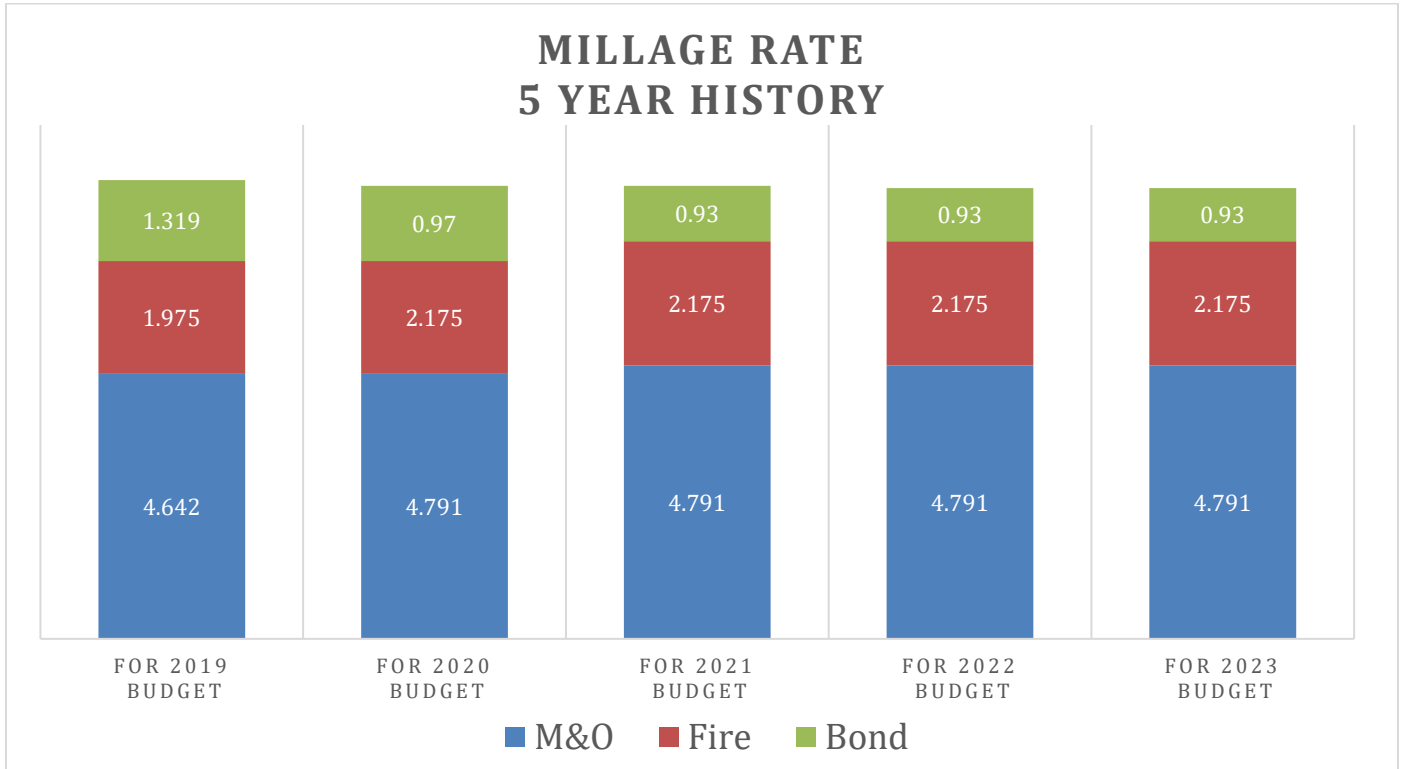
- Levying the same M& O and Fire millage rates with the property tax digest increasing by 13.45%
- Continuing the effective effort to control escalating healthcare costs and maintain service levels, new benefits options, and employee wellness program, with the same FY 2022 budgeted rates
- Funding to address recruiting and retention of high-quality staff with salary cost of living adjustment [COLA] increases, an enhancement to the county's match of 401(k) retirement contributions, the establishment of county-wide employee tuition reimbursement, and introduction to The Outstanding Performers (TOP) incentive for highest performing staff.
- Reducing the county's overall General Obligation (GO) debt by making early debt payment of \$12 million due in future years.
- Providing ongoing public services while dealing with the economic uncertainties of the national economy.

Despite the recent years of economic uncertainty, the county's financial position remains strong and secure. Since 2019, the Forsyth County has maintained the highest standard credit ratings of AAA/Aaa from the credit rating agencies Fitch, Moody's and Standard & Poors. Fewer than 50 of the more than 3,000 counties nationwide have earned this distinction. The exceptional credit ratings allow the county to borrow funds when necessary, at the lowest possible interest rates.



On July 21, 2022, the Forsyth County Board of Commissioners adopted the millage rate that will fund the county's 2023 budget. The Board voted to keep the county's M&O 4.791, Fire 2.175, and Bond .0930 millage rates constant. The county maintained the total millage rate of 7.896.

Forsyth County Transmittal Letter (continued)



Note: 2022 millage rates fund Fiscal Year 2023 budget year.

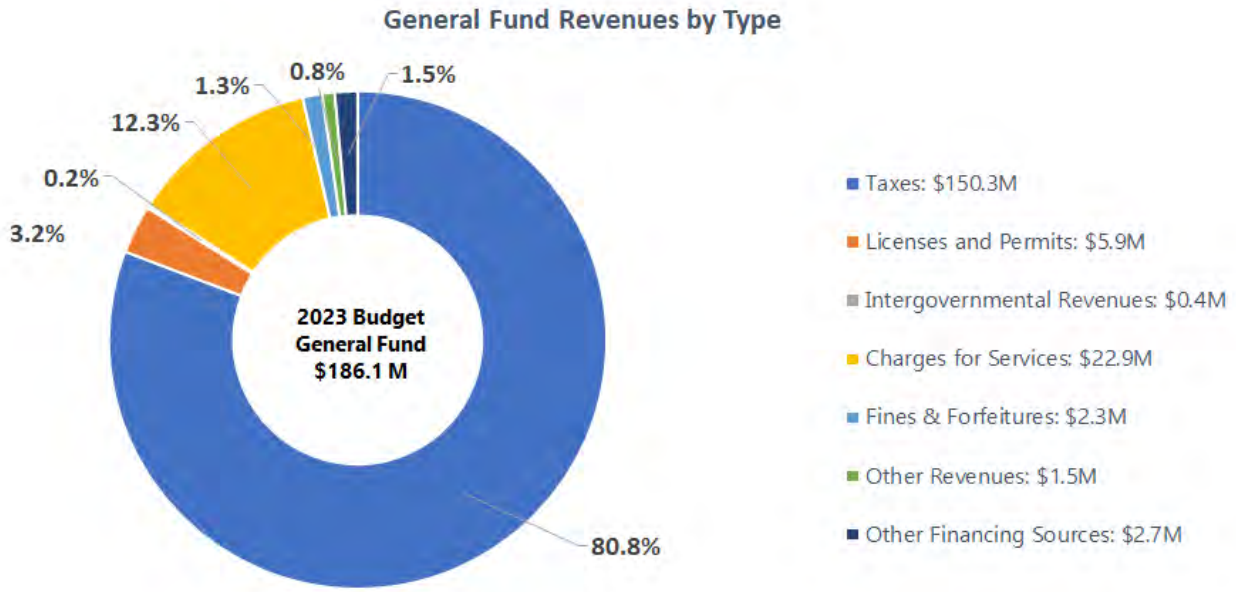
GENERAL FUND

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 M&O millage rate remained the same rate of 4.791 mills. Taxes collected from this rate are used in the General Fund. The FY 2023 budget projects one mill to produce \$15,338,652 at the collection rate of 97% in property tax revenue, an increase of about \$2,293,186 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 \$73,487,478 in taxes, a 13.45% increase from the 2022 budgeted property taxes.

Forsyth County Transmittal Letter (continued)



TOP FOUR REVENUE SOURCES

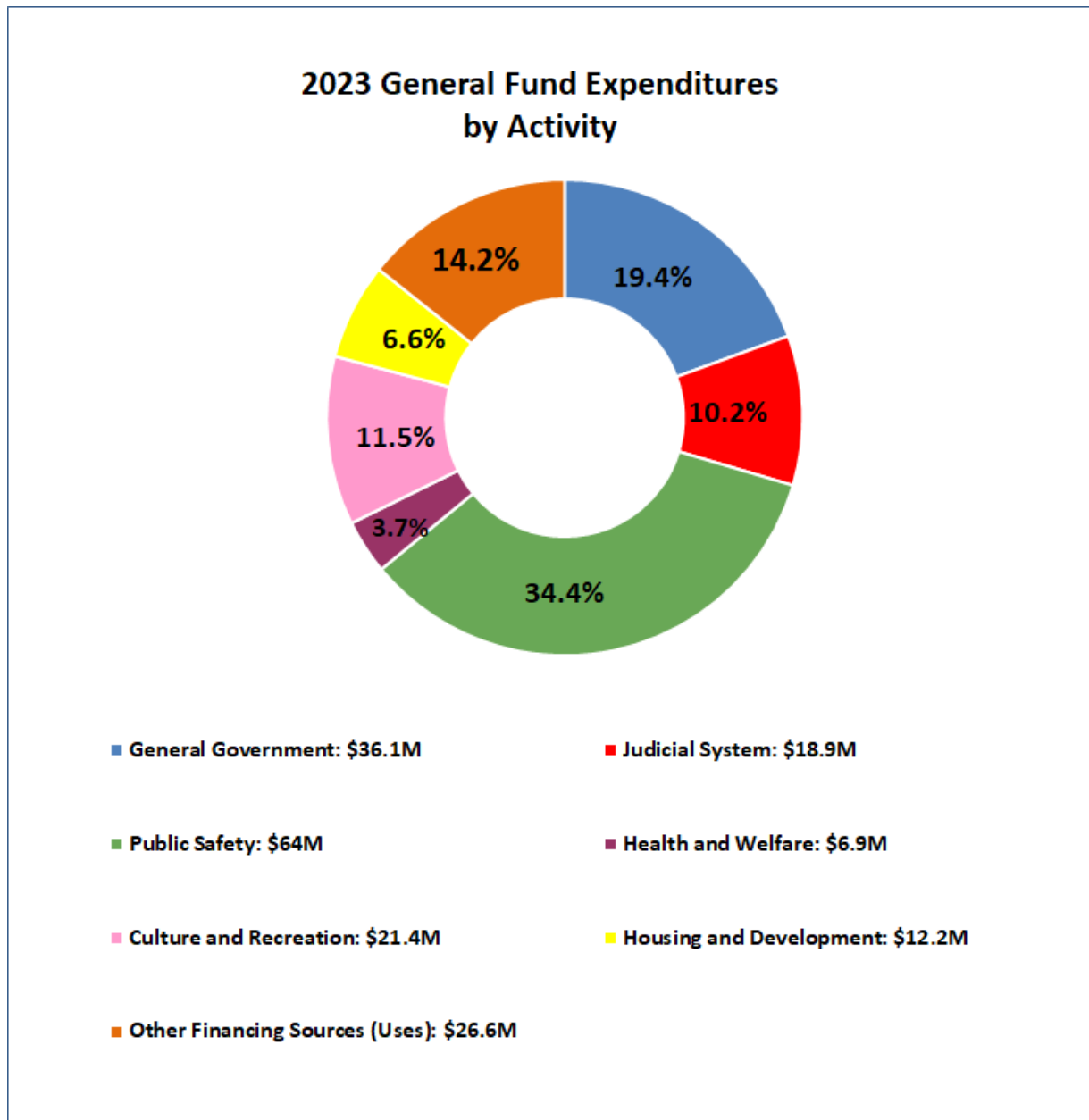
Taxes: This revenue accounts for 80.8% of the total revenue for the General Fund. This category includes tax revenue recognized from property tax, local option sales tax (LOST), title ad valorem tax (TAVT), alcohol beverage excise tax, cable TV franchise tax, business occupation tax and other taxes. The total for FY 2023 is \$150,317,013 which is an 14.92% increase from the FY 2022 adopted budget. This increase is a result of \$2.0M increase in LOST, \$4.5M increase in TAVT, and \$13.0M in Property Tax driven by a more conservative budget approach for 2022 and the 2023 budget is based on actuals of 2021 and 2022 YTD projections.

Charges for Services: This revenue accounts for 12.3% 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 2023 is \$22,904,290, a 12.97% increase from the FY 2022 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 3.17% 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 \$5,901,040, which is a 1.2% decrease from the FY 2022 adopted budget. This decrease is a result due to a decline in building permits issued.

Fines and Forfeitures: This revenue accounts for 1.26% of total revenue for General Fund. This category includes revenue recognized from fines related to courts and restitution. The total for FY 2023 \$2,350,000, and is the same as the FY 2022 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 EXPENDITURE HIGHLIGHTS

The Sheriff's Office utilizes the largest part of the General Fund, representing 33.3% of total expenditures in FY 2023. 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 52.4% of General Fund Expenditures in FY 2023. The remaining 14.6% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest impact for FY 2023 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 \$2.9 million compared to 2022 Adopted Budget for salary adjustments has been allotted for a 4% cost of living adjustment (COLA) for all employees and additional amounts for Public Safety workers.

Forsyth County Transmittal Letter (continued)

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 2023, 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 2022 assessed value of taxable property after the issuance of the Bonds, the county could incur up to \$1,304,458,365 of long-term obligations payable as General Obligation Bonds.

Forsyth County Transmittal Letter (continued)

COMPUTATION OF LEGAL DEBT MARGIN

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 Debit Limit	<u>\$ 229,580,000</u>
Legal Debt Margin	<u>\$ 1,304,458,365</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 1st and September 1st 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 1st and September 1st 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 1st and September 1st each year.

Forsyth County Transmittal Letter (continued)

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 2021 Debt includes:

- **\$5,650,000 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.
- **\$6,905,000 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.
- **\$11,315,000 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.
- **\$66,535,000 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.

Forsyth 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. Fewer than 50 of the more than 3,000 counties nationwide have earned this distinction. This exceptional credit rating allows Forsyth County to bond transportation, water and sewer, public safety infrastructure improvements and projects at premium 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 2023 Capital Projects is \$88,075,856 and includes:

- \$65,000,000 for County Campus and Employee Center
- \$6,107,558 for the Neighborhood Identification Program
- \$5,673,447 for Reserves for Future Capital Outlay
- \$4,250,000 for Capital Asset Replacement Program (CARP)
- \$2,072,400 for Public Facilities – Repair/Maintenance/Vehicles/Other
- \$2,050,000 for CARP funding for Parks site improvements
- \$1,710,274 for the District Roadway Beautification Program
- \$463,215 for Tree Ordinance site improvements
- \$448,962 for purchase of Communication Department equipment
- \$300,000 for Capital Lease Payment



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)

CONCLUSION

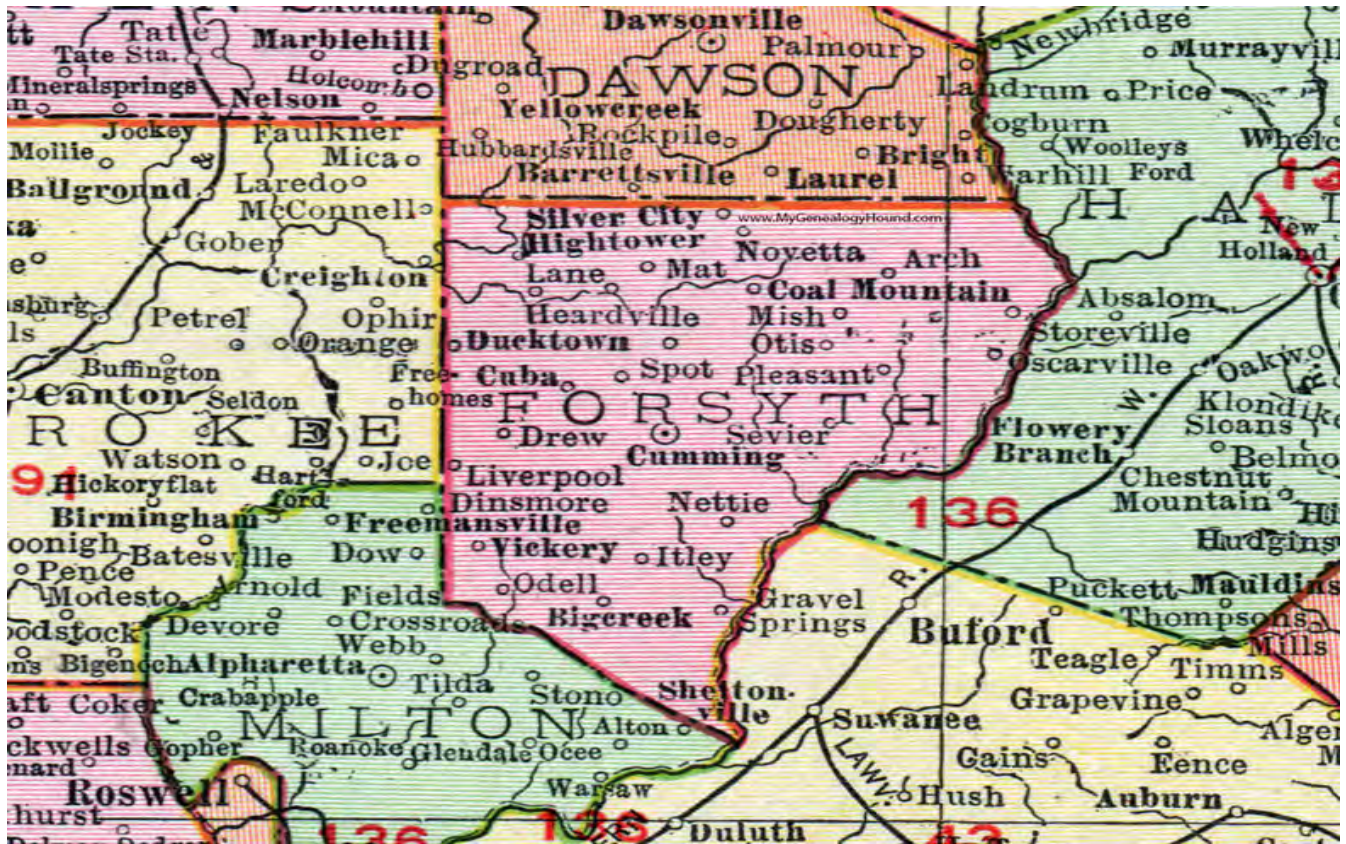
In conclusion, the FY 2023 budget does provide an acceptable level of funding for the county to meet its public service priorities while addressing significant financial issues. More will need to be done as the county approaches the FY 2024 budget process and the challenges that may need further attention.

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.

Respectfully Submitted,



Marc Turk
Chief Financial Officer



Forsyth County Strategic Priorities

Forsyth County shares many of the same priorities as other local governments. However, Forsyth County is of 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.*

- Customer service was highly prioritized for 2022 and beyond in order to meet customer expectations through real-time, interactive access to information stakeholders.
- In 2022, a Constituent Services Liaison position was created to streamline communication between the Board of Commissioners and developers and other community stakeholders.
- In 2022, the county created a Quarterly Excellence in Customer Service Award to recognize the department that receives the highest score on customer surveys each quarter. The average score on customer satisfaction surveys for the county is 9.06 out of 10.
- In the fall of 2021, modern, redesigned website was unveiled which will enhance the user experience and streamline access to information.
- In 2021, the Connect2Forsyth mobile application was introduced that allows residents to report concerns, pay water bills, read county news and more.
- A "311" request service portal for residents was launched in 2021 to allow residents to report and track the status of concerns and requests, including noise complaints, animal welfare issues and potholes.
- A Citizens' Academy and a Student Government Academy were launched in 2022 to educate students and citizens about how their county government works.
- In 2021, the "On the Move" video series was initiated to keep residents apprised of progress on capital projects and transportation improvements around they county.
- 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.
 - In 2021, the Board of Commissioners voted to use money made available through ARPA to fund the construction of commercial sewer lines to spur economic development and investment
 - In 2021, Forsyth County joined the Atlanta Regional Commission, a move which gives the county an opportunity to have access to more resources when addressing the future of transportation, water infrastructure and economic development.
 - Citizen input was gathered for a 5-year update to the county's Comprehensive Plan, which sets the course for growth and development.

Forsyth County Strategic Priorities (continued)

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 2023 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)

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. In 2021, the Fowler Water Reclamation Facility capacity was expanded from 2.5 million gallons per day to 5 million gallons per day.
- 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)

Ensure a safe community - *The County enjoys a low crime rate in the Metro Atlanta region 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 2023 budget includes salary increase up to 16% for public safety personnel.

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.

Since 2010, Forsyth County has grown by 43% and houses a population of 261,000, while the Asian population represents 14.32%. There are 129 countries and 64 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

Date of Incorporation	December 3, 1832
Form of Government	Commission - County Manager
2022 County Population Estimate	266,029
Historic County Population	
2000:	98,407
2010:	175,511
2019:	244,252
2020:	251,511
2021:	258,770
Total Area of County (Square Miles)	247



8 Interesting Facts about Forsyth County

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

Area

Land: 224 sq. miles

Water: 23 sq. miles

Climate

Average Annual Temperature 70.2 degrees F

Average Annual Rainfall 54.15"

Average Annual Snowfall 1"

Topography

Mean Elevation 1,315 feet

**Highest Point
(Sawnee Mountain)** 1,967 feet

**Lowest Point (Chattahoochee
River in south Forsyth County)** 900 feet

Existing Land Use and Development

Residential land is the largest land use category in the county, comprising 38% of the total land area. Residential development is found throughout the county with the largest concentration in the southern and central portions along Lake Sidney Lanier's perimeter. Agriculture is the second largest, which accounts for 20% of the total land area. Most of the agricultural land can be found in the northern section of the county. Undeveloped land is the third largest category, accounting for 16% of the total land area. Undeveloped land is found dispersed across the county with numerous large tracts in the northern portion of the county, located on both sides of SR 400.

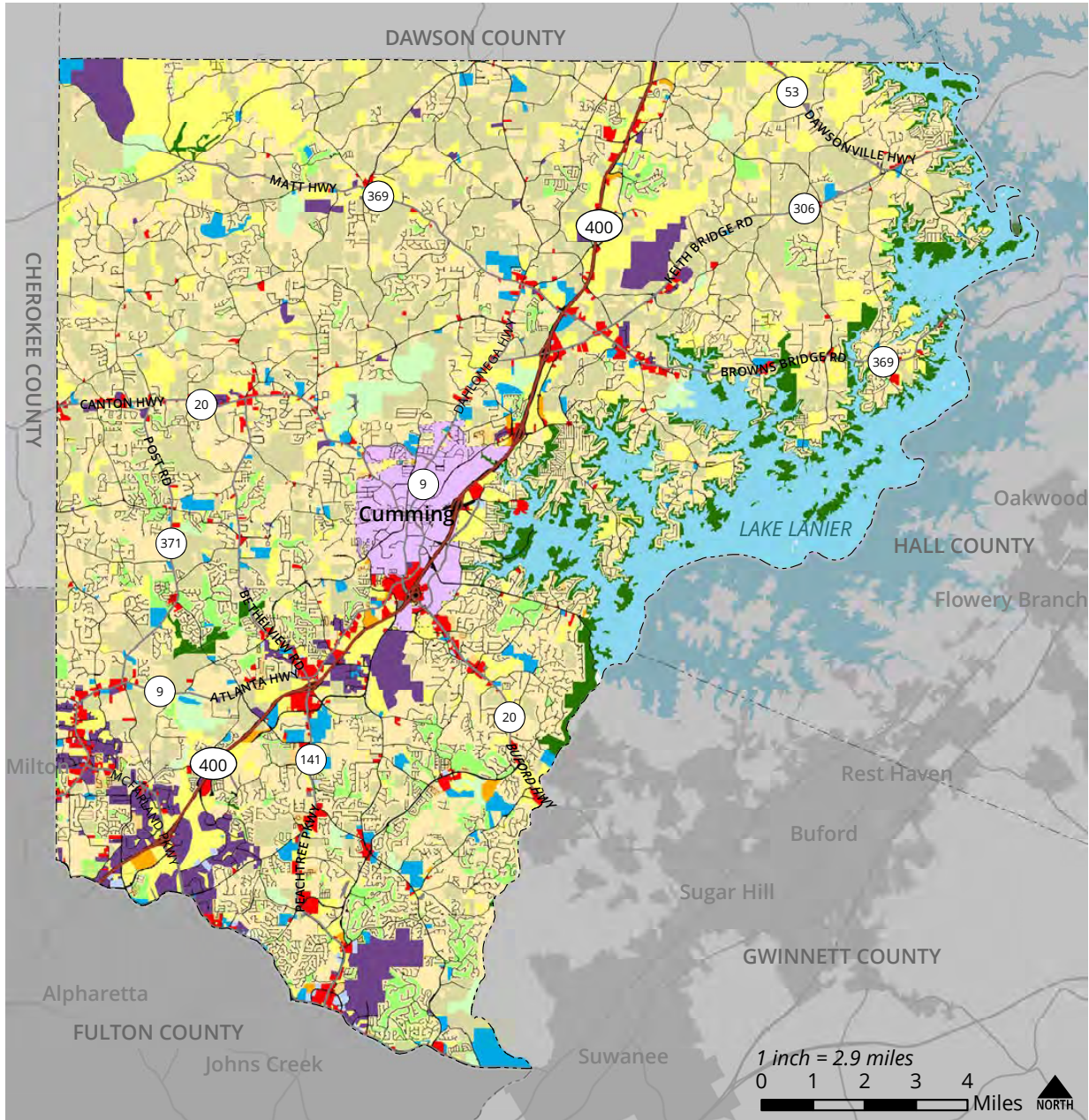


Figure A.50: Existing Land Use (2016 Update)



Existing Land Use and Development

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

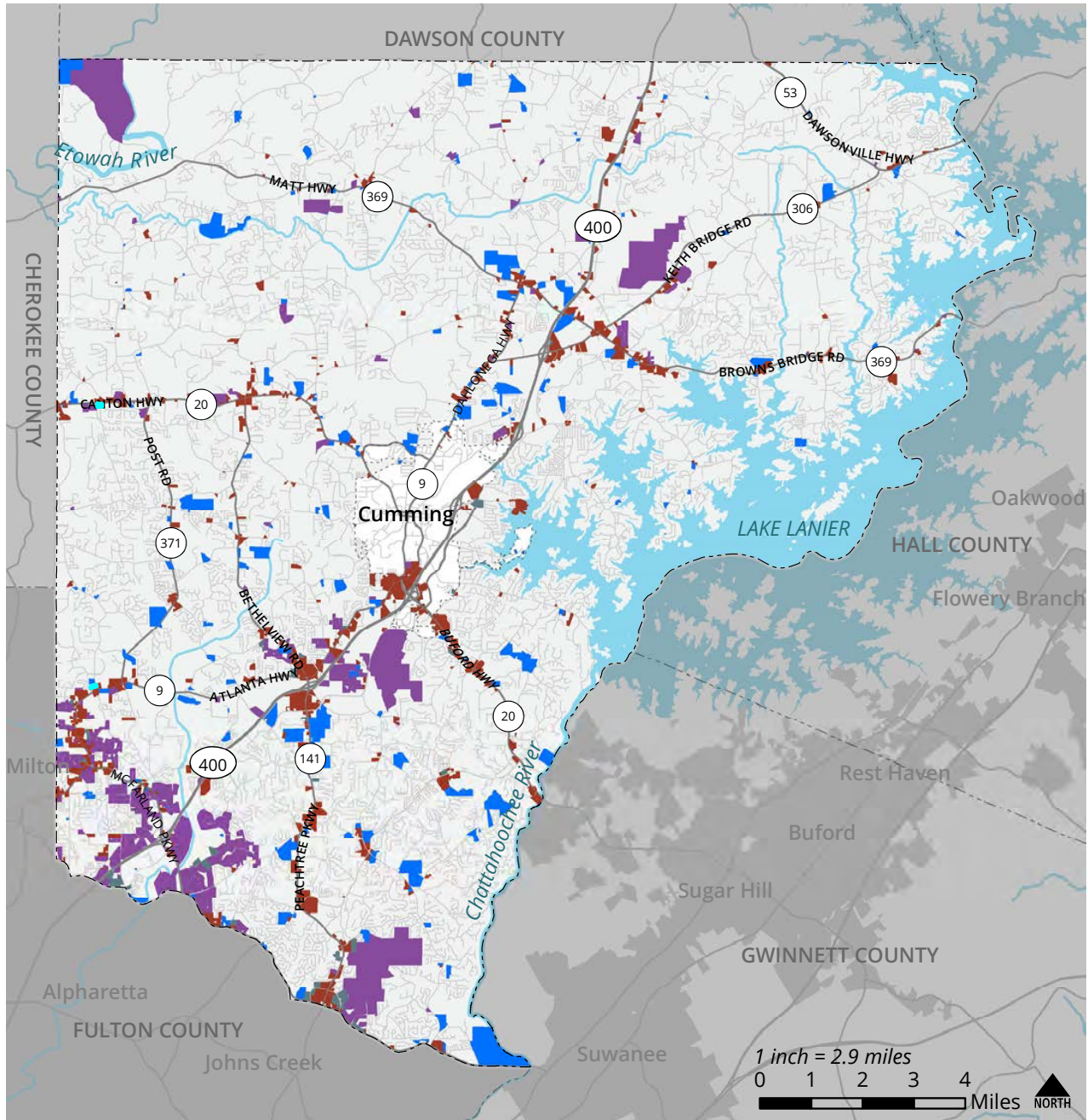
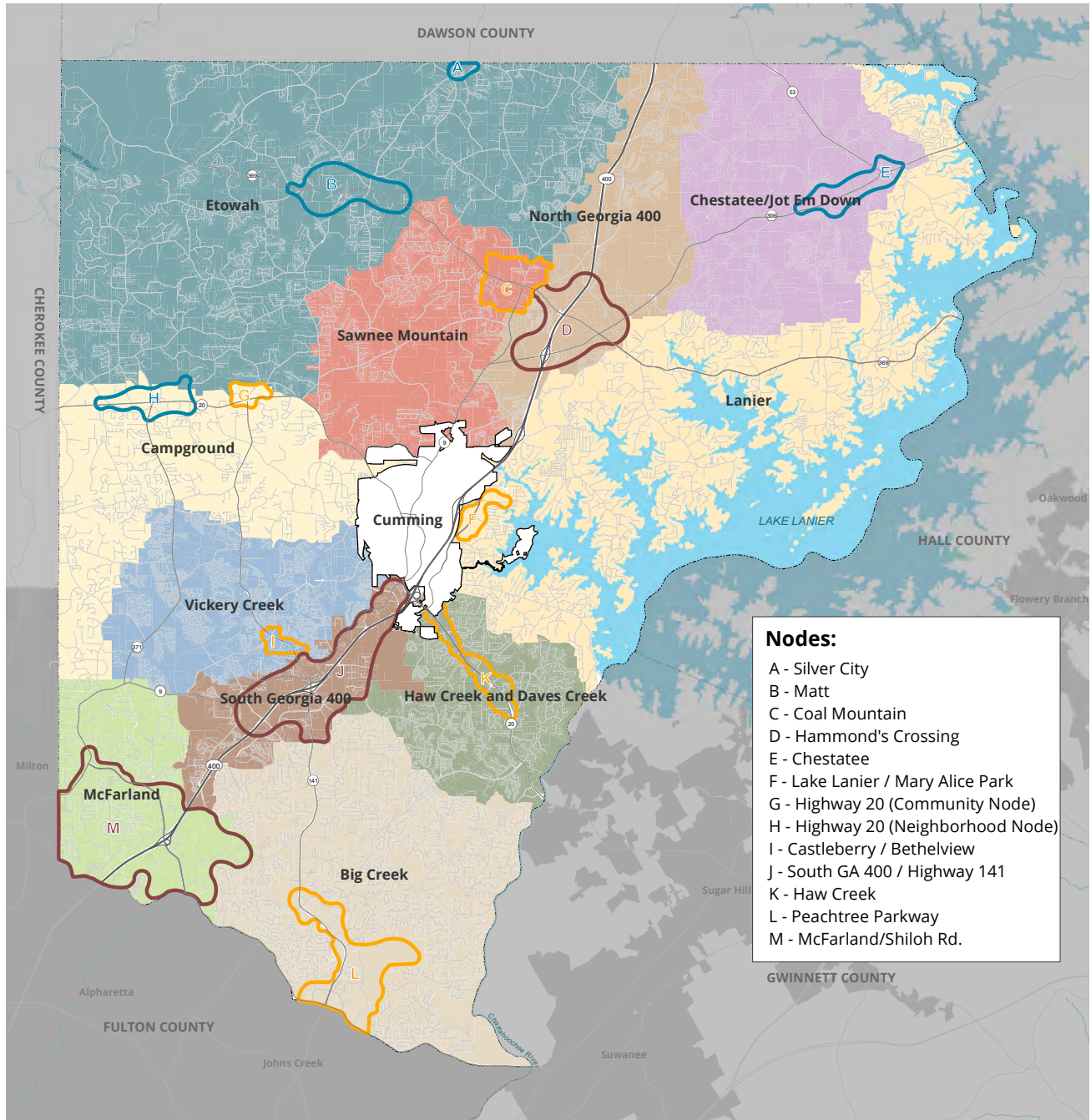


Figure A.51: Existing Land Use 2016 Update (Commercial, Office, Industrial, Institutional)

- 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

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

- 5120 Bethelview Road
- 4110 Carolene Way
- 5289 Union Hill Road
- 6265 Cortland Walk
- 4075 Spot Road

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
- Disc Golf Course

POLO FIELDS (New)

6050 Majors Road
Cumming, GA 30040

- 4 Multi-use rectangle fields

COAL MOUNTAIN PARK

3560 Settingdown Road
Cumming, GA 30028

- 7 Youth baseball/softball fields
- 2 Picnic pavilions
- 2 Playgrounds
- 2 Tennis courts/pickleball
- 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
- 4 Picnic Pavilions, paved walking trail 1.25 miles

FOWLER PARK

4110 Carolene Way
Cumming, GA 30040

- 12 Tennis courts
- 5 Picnic pavilions
- 6 Multi-purpose turf athletic fields
- 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/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
- 4 Picnic Pavilions, Playground

MATT COMMUNITY PARK

6555 Wallace Tatum Road
Cumming, GA 30040

- 6 Tennis courts
- 4 Multi-purpose turf athletic fields
- 4 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
- Splash 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 & 2505 Bettis-Tribble Gap Rd
Cumming, GA 30040

- 4 Picnic pavilions
- Amphitheater
- Hiking trails – 11 miles
- Playground
- Visitor Center located at 4075 Spot Road, Climbing tower

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

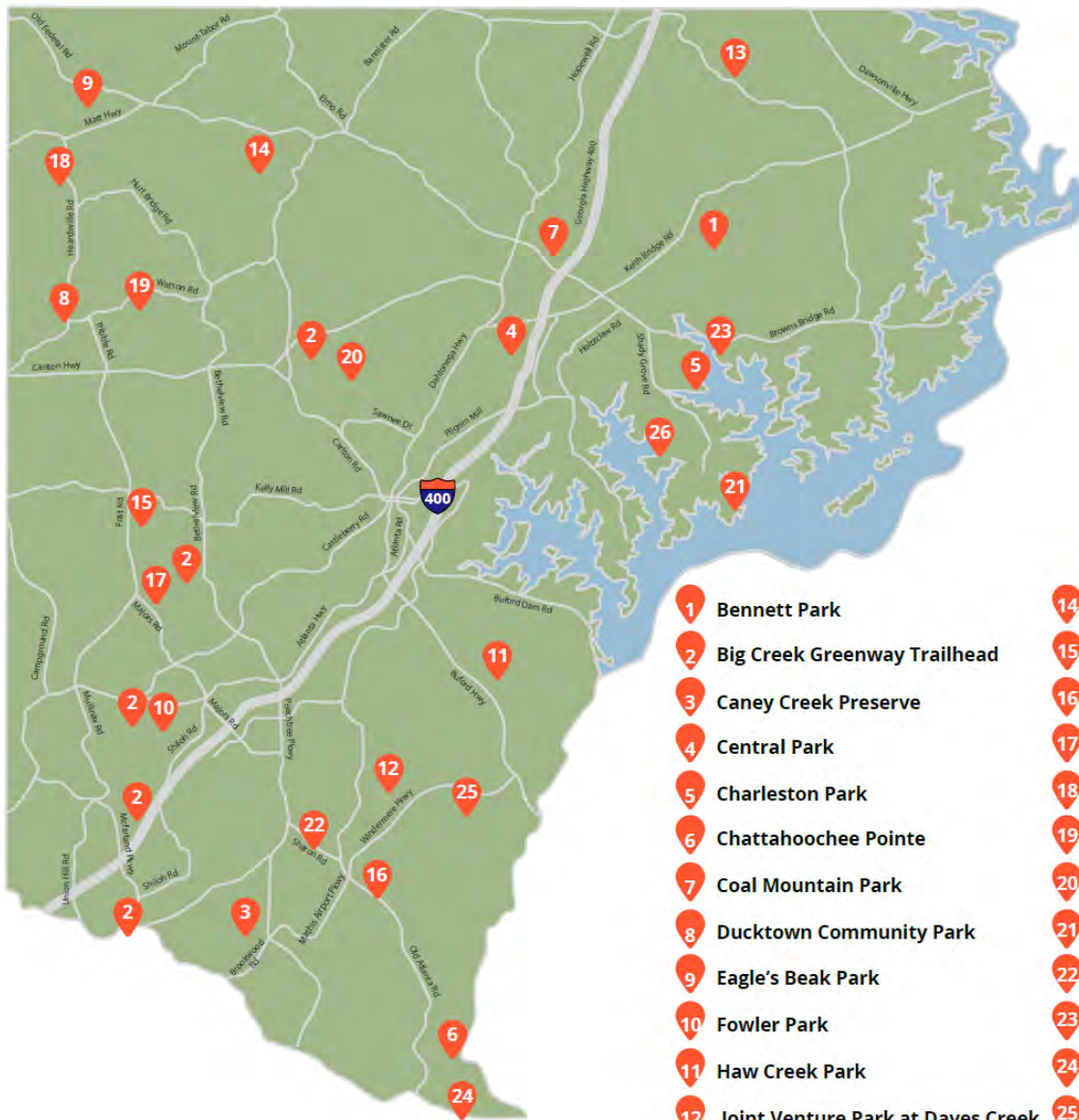
- Picnic pavilion
- Nature trails - .55 mile loop
- Playground
- Dog park
- Open grass field
- Paved walking trail - .37 mile loop

YOUNG DEER CREEK PARK

7300 Heard Road
Cumming GA 30041

- Boat ramp and courtesy
- Picnic Pavilion, sand beach & swing set

Parks and Recreational Facilities of Forsyth County (continued)



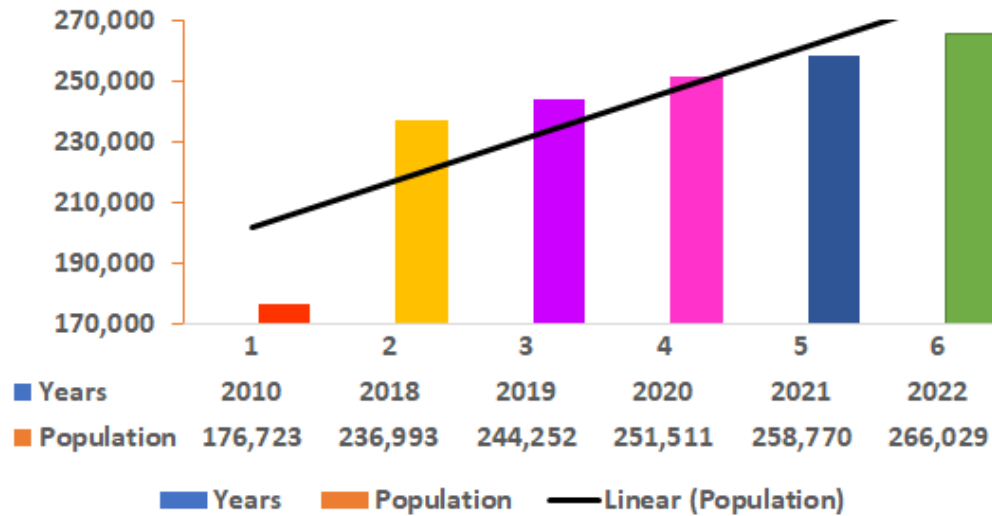
- 1 Bennett Park
- 2 Big Creek Greenway Trailhead
- 3 Caney Creek Preserve
- 4 Central Park
- 5 Charleston Park
- 6 Chattahoochee Pointe
- 7 Coal Mountain Park
- 8 Ducktown Community Park
- 9 Eagle's Beak Park
- 10 Fowler Park
- 11 Haw Creek Park
- 12 Joint Venture Park at Daves Creek
- 13 Lanierland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



Parks & Recreation

Demographic and Economic Statistics

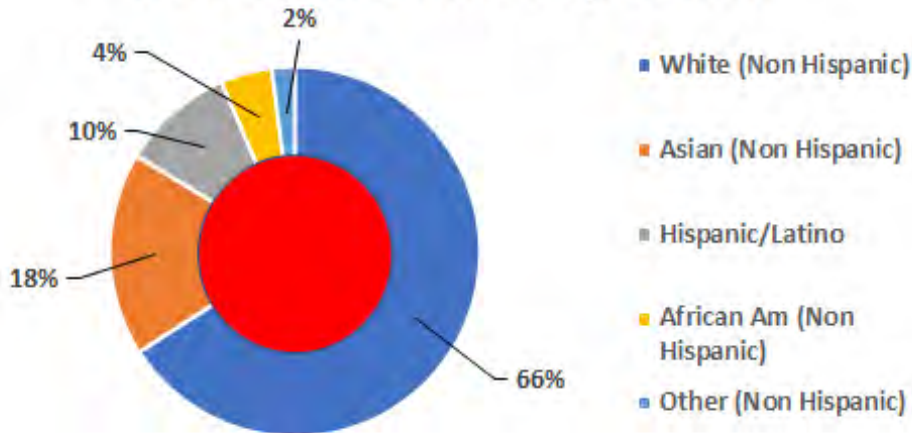
Population Growth



Data Source: World Population Review & The U.S. Census Bureau

According to the U.S. Census Bureau Forsyth County’s population is projected to be 494,998 at the end of 2050; as of 2022 the population is 266,029. Forsyth County joined Atlanta Regional Commission (ARC), as their 11th county member.

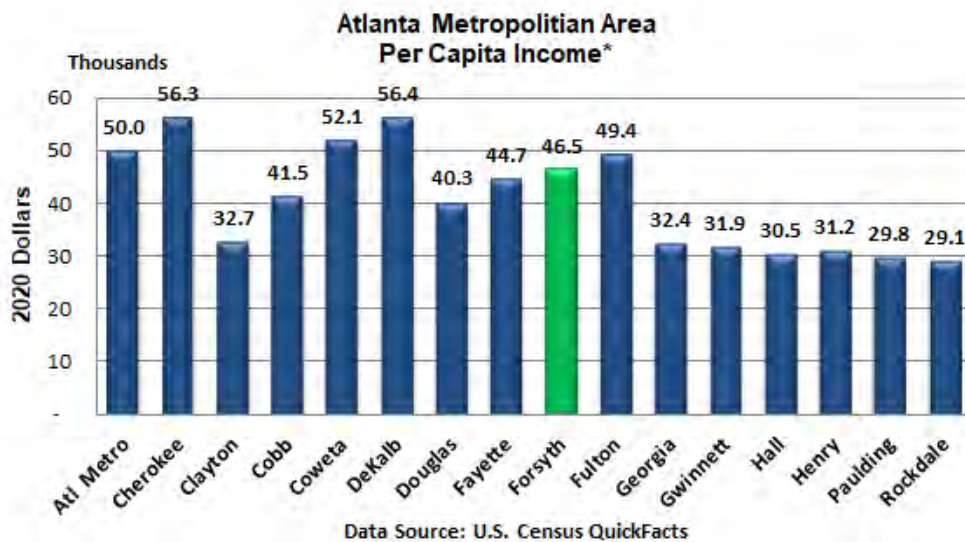
Racial and Ethnic Population



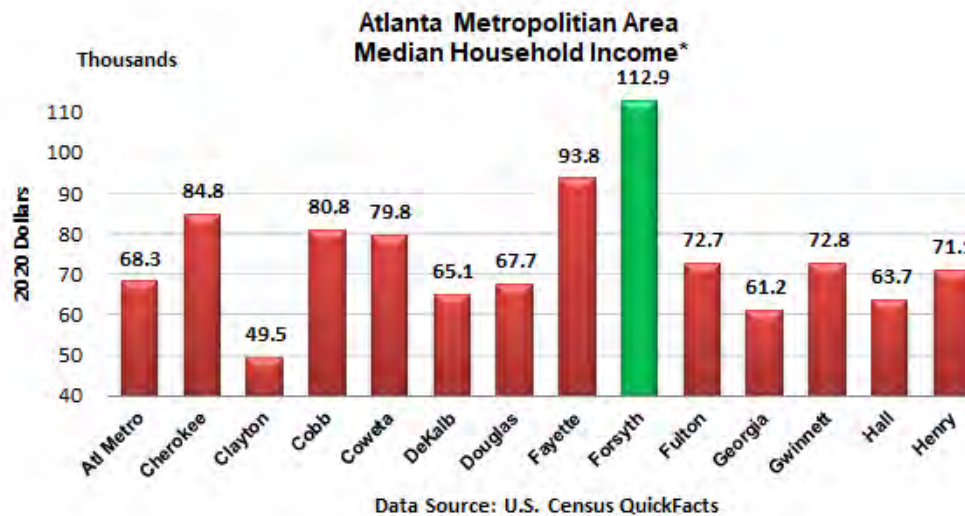
Data Source: Forsyth County's racial and ethnic demographics has changed. In 2021, Forsyth County was more diverse than it was in 2010. The white (non-Hispanic) group made up 65.9% of population compared with 80.3% in 2010. Between 2010 and 2021, the share of the population that is Asian (non-Hispanic) grew the most, increasing 11.4% to 17.8%.

Demographic and Economic Statistics (continued)

Forsyth County per capita income is \$46,470, and median household income is \$112,834, as reported by the U.S. Census in 2020 dollars. Data has not been updated to reflect 2021-2022 per capita income and median household income.



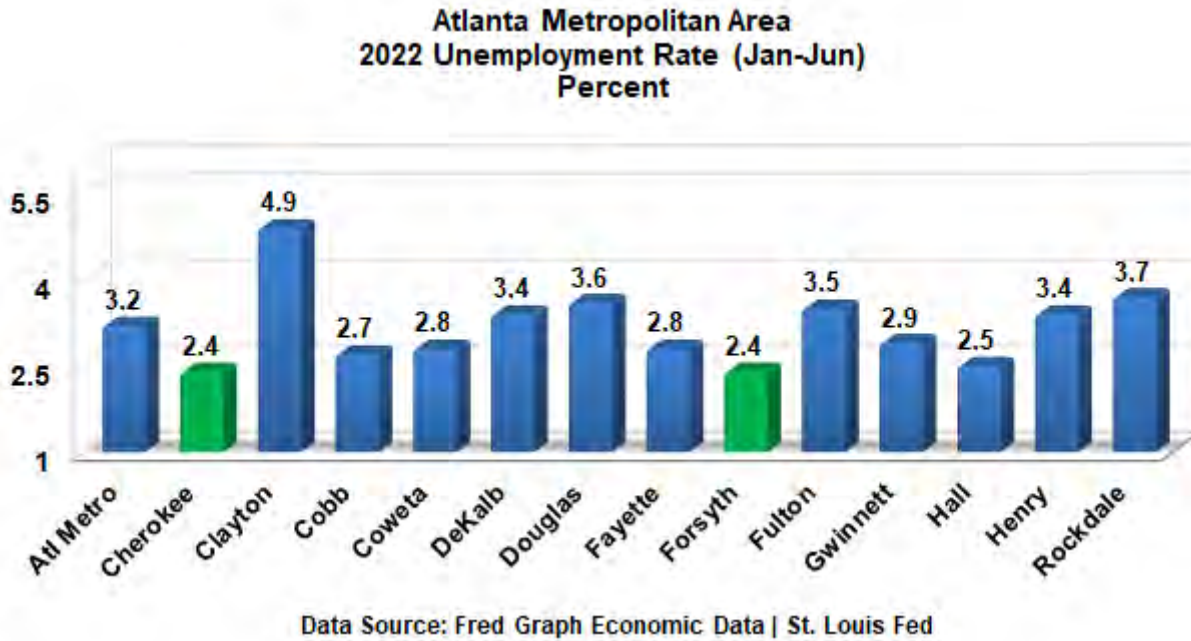
The U. S. Census Bureau states, "**Per capita income** is the mean income computed for every man, woman, and child in a geographic area. It is derived by dividing the total income of all people 15 years old and over in a geographic area by the total population in that area. Note -- income is not collected 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



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

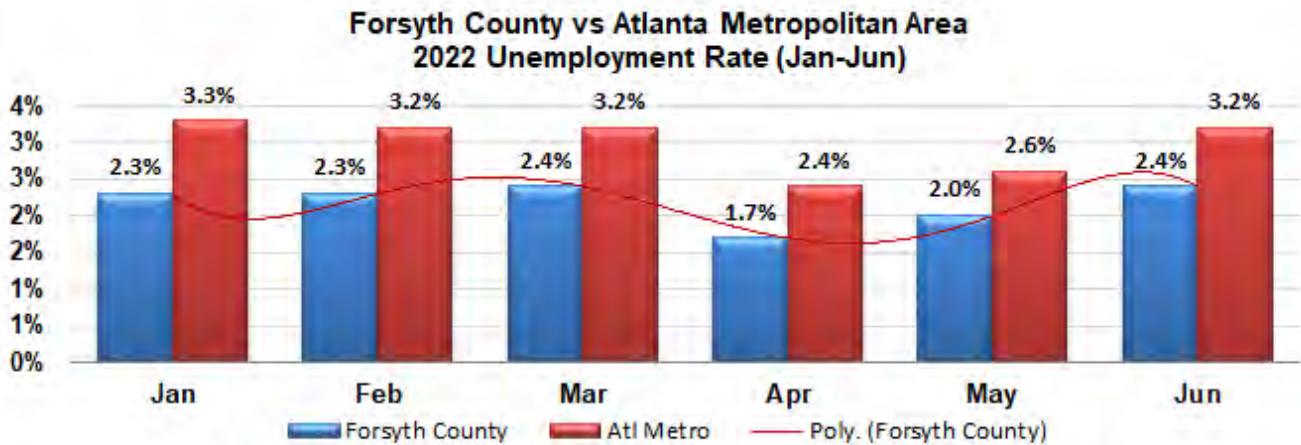
Demographic and Economic Statistics (continued)

Forsyth County and Cherokee unemployment rates are being reported at 2.4% as of June 2022, which is comparably lower than the other counties in the Atlanta Metropolitan Area, Clayton County being the highest at 4.9%.



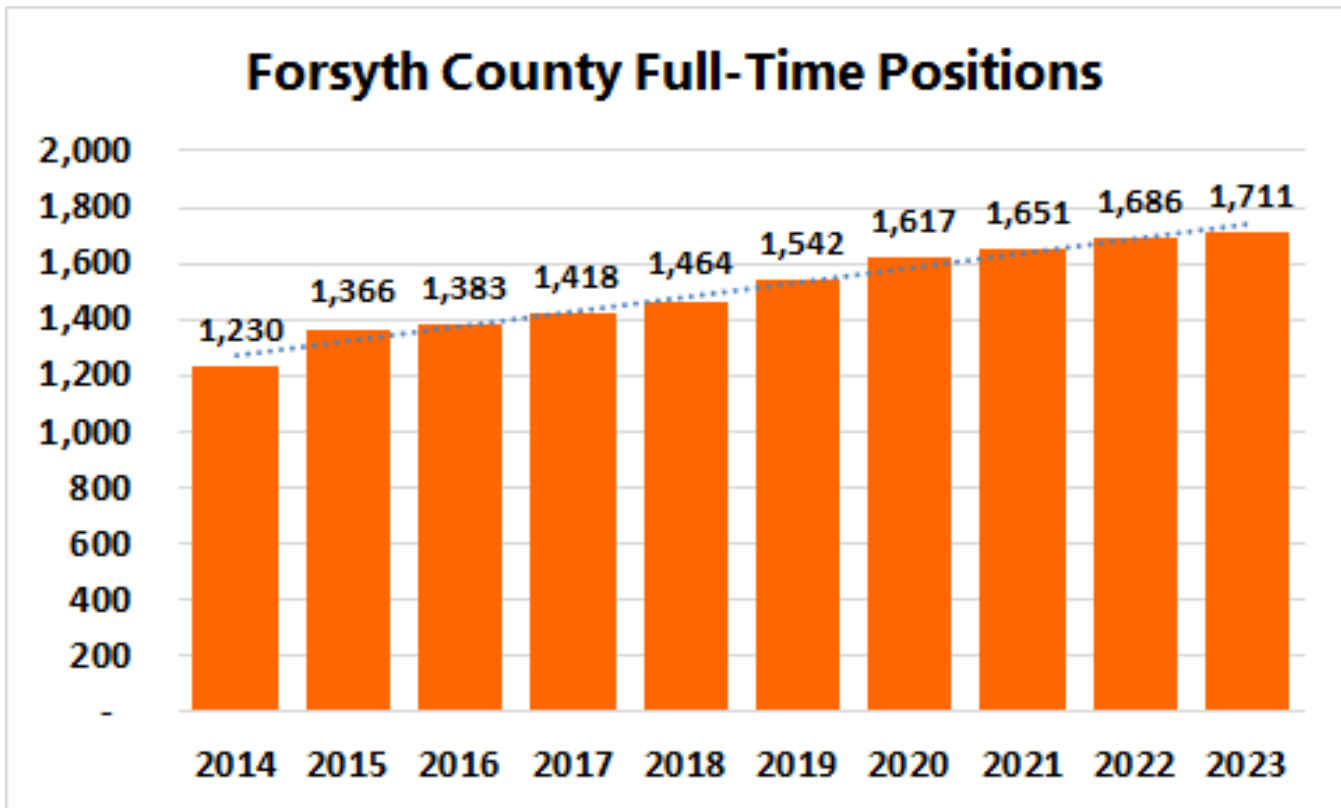
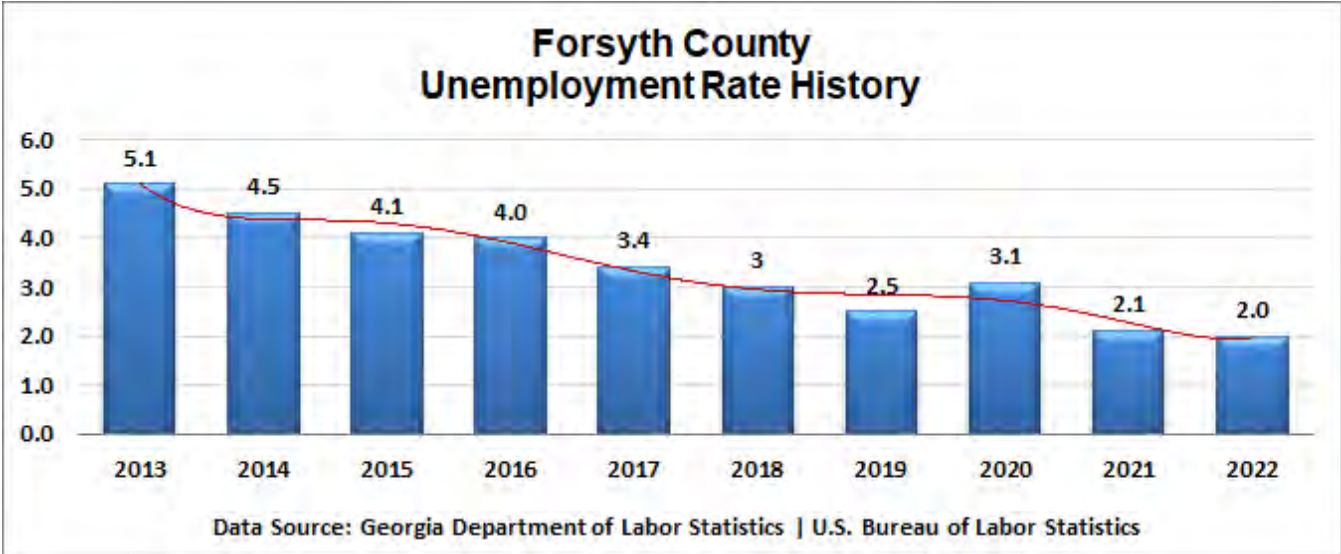
The Atlanta Metropolitan Area (Atlanta-Sandy Springs-Marietta) continues to hold steady a 3% unemployment rate as the state recovers from COVID-19 pandemic. Georgia's jobs numbers reinforce the state's position as being the nation's best place to find employment.

Forsyth County's unemployment rate according to the U.S. Bureau of Labor Statistics, the county's unemployment rate is 2% as of June-2022. Forsyth County is one of metropolitan Atlanta's fastest-growing county and statistics for unemployment are even lower. In 2020, unemployment rose to 10% as a result of COVID-19, dropped 2.3% in 2021 and lowered further to 1.7% in April-2022. This is the lowest rate reported for the county since it was 1.4% in May-1999.



Demographic and Economic Statistics (continued)

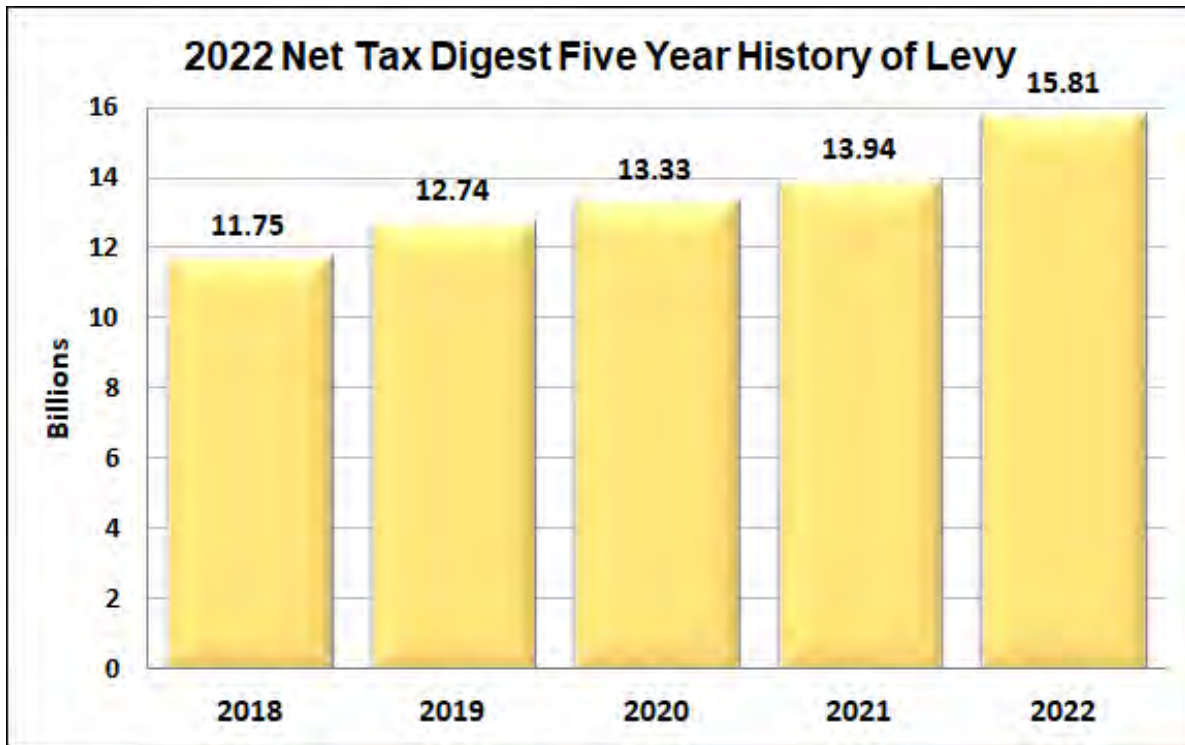
Unemployment Rate in Forsyth County, GA dropped to 1.7% in April-2022, according to the U.S. Federal Reserve. Historically, Unemployment Rate in Forsyth County, GA reached a record high of 10.0% in April 2020 and a record low of 1.4% in April 1999. Forsyth County's unemployment rate is being reported at 2.40% +/- as of June 2022, compared to 2.00% +/- last month and 2.90% +/- this time last year.



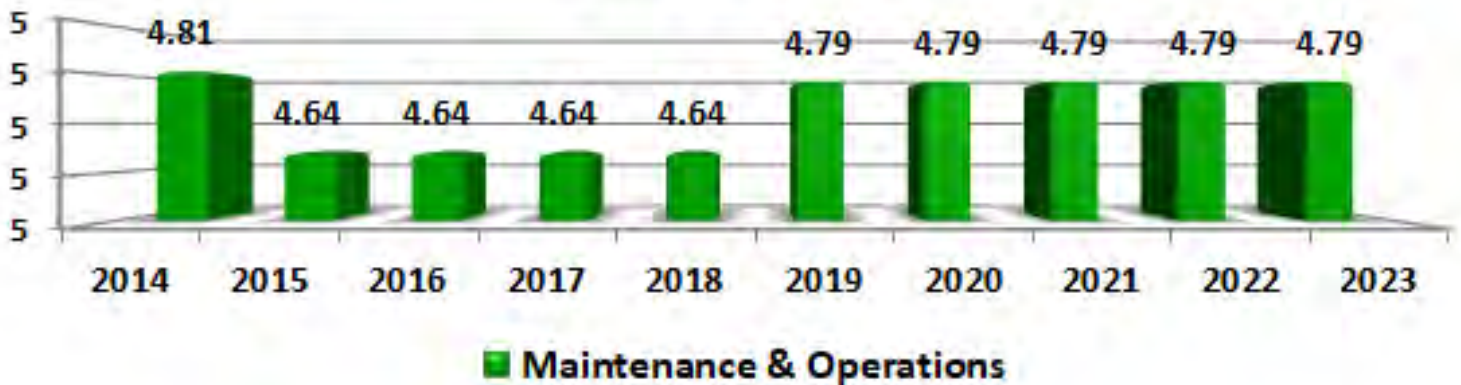
There are 1,711 full-time positions in the 2023 Adopted Budget, which is an increase of 25 full-time positions from the 2022 position control report. Since 2014, there has been an increase of 481 full-time positions or 39%.

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.



Millage Rate Forsyth County



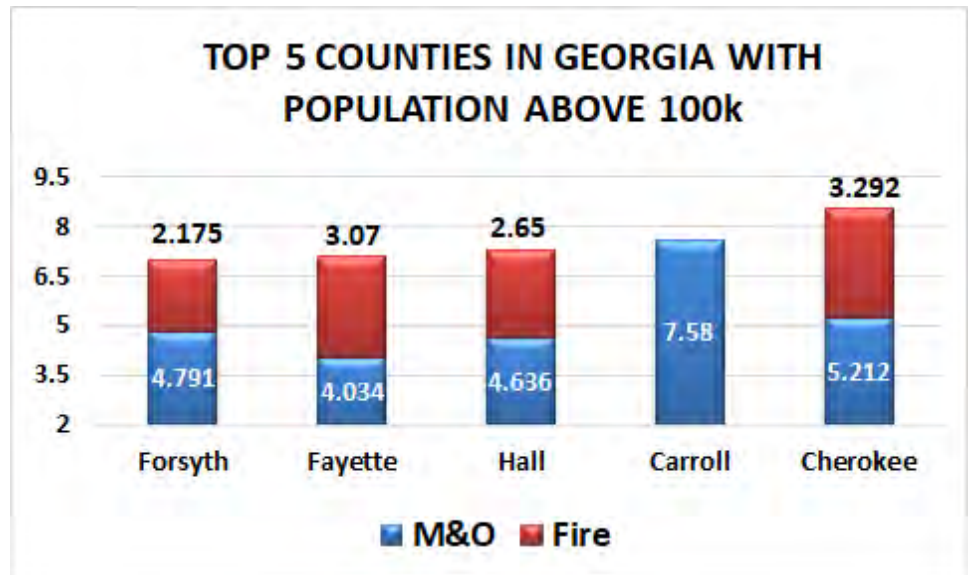
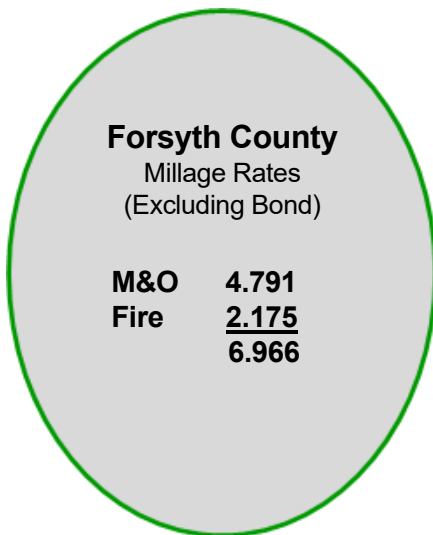
Taxes in Forsyth County (continued)

The net tax digest for 2022 tax bills, which finances the 2023 budget, shows an increase of 13.45%.

CURRENT 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

NOTICE							
The Forsyth County Board of Commissioners does hereby announce that the millage rate will be set for Maintenance and Operations (Net M&O Millage) , Fire, and Bond at a meeting to be held at the Commissioners Meeting Room, Suite 220, Forsyth County Administration Bldg., 110 E Main St., Cumming, GA 30040 July 21, 2022 at 6:30 P.M. and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.							
CURRENT 2022 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY							
C o u n t y w i d e	COUNTY WIDE	2017	2018	2019	2020	2021	2022
	V A L U E	Real & Personal	12,278,099,403	13,573,937,384	14,873,247,611	15,652,842,436	16,581,356,202
Motor Vehicles		220,051,230	164,738,750	130,514,190	107,448,780	88,157,320	80,780,140
Mobile Homes		10,820,164	10,895,580	10,669,524	9,809,828	9,590,948	9,655,688
Timber - 100%		6,963	15,000	0	8,487	0	0
Heavy Duty Equipment		506,059	198,064	628,262	385,099	361,609	384,784
Gross Digest		12,509,483,819	13,749,784,778	15,015,059,587	15,770,494,630	16,679,466,079	20,285,559,252
Less Exemptions		1,627,844,694	1,995,583,547	2,277,486,155	2,437,721,966	2,741,469,412	4,472,516,610
NET DIGEST VALUE		10,881,639,125	11,754,201,231	12,737,573,432	13,332,772,664	13,937,996,667	15,813,042,642
R A T E	Gross Maintenance & Operation Millage	7.4250	7.3280	7.4720	7.4650	7.6230	7.7130
	Less Rollback (Local Option Sales Tax)	2.7830	2.6860	2.6810	2.6740	2.8320	2.9220
	NET M&O MILLAGE RATE	4.6420	4.6420	4.7910	4.7910	4.7910	4.7910
	TOTAL M&O TAXES LEVIED	\$50,512,569	\$54,563,002	\$61,025,714	\$63,877,314	\$66,776,942	\$75,760,287
TAX	Net Tax \$ Increase	\$3,594,946	\$4,050,433	\$6,462,712	\$2,851,600	\$2,899,628	\$8,983,345
	Net Tax % Increase	7.66%	8.02%	11.84%	4.67%	4.54%	13.45%

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



Forsyth County, Georgia Principal Property Taxpayers August 31, 2022

(amounts expressed in thousands)

Taxpayer	Type of Business	2022		
		Net Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SAWNEE E M C	ELECTRIC POWER UTILITY	77,542,832	1	0.49%
DEERFIELD CROSSING APARTMENTS	REAL ESTATE HOLDINGS	45,600,000	2	0.29%
BEL VENUE LLC	REAL ESTATE HOLDINGS	40,120,000	3	0.25%
FORSYTH OWNER 1 LP	DEVELOPER	38,615,715	4	0.24%
GEORGIA TRANSMISSION CORP	POWER TRANSFER UTILITY	38,613,576	5	0.24%
BR FALLS AT FORSYTH LLC	REAL ESTATE HOLDINGS	32,238,454	6	0.20%
NORTHSIDE HOSPITAL INC	HOSPITAL	30,483,959	7	0.19%
WOP PRESTON POINTE LLC	REAL ESTATE HOLDINGS	30,118,267	8	0.19%
DD RE AGAN COMMERCIAL LLC	REAL ESTATE HOLDINGS	28,917,722	9	0.18%
PAC SUMMIT CROSSING LLC	REAL ESTATE HOLDINGS	27,120,097	10	0.17%
TOTAL		<u>389,370,622</u>		<u>2.46%</u>
	Net Digest	<u>15,813,042,645</u>		
	Gross Digest	<u>20,285,559,252</u>		

Source: Forsyth County Tax Commissioner



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

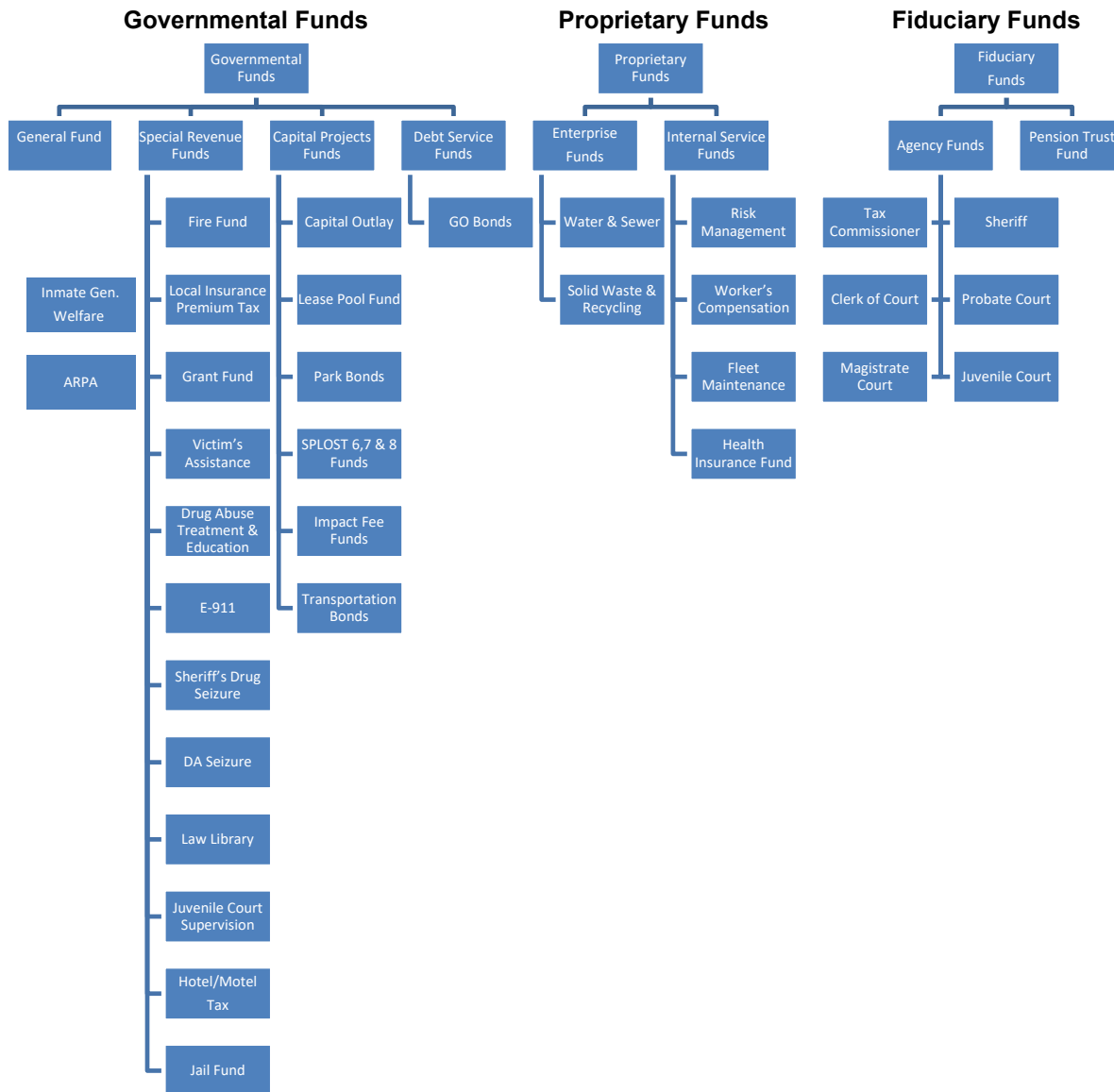
1. The County will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.
2. All investments shall be made with consideration for environmental and human rights impact.
3. The investment program shall be operated based on the following principles, 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
- Capital Projects
- Special Revenue
- 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
GENERAL FUND	Major	The general fund is the chief operating fund of the county. It accounts for most financial resources of the general government, except those required to be accounted for in another fund.	Modified Accrual
SPECIAL REVENUE FUNDS		Accounts for the proceeds of specific revenue sources that are legally restricted for a specified purpose.	Modified Accrual
Law Library Fund	Non-Major	Accounts for the revenues and related expenditures of operating the County's Law Library. The allowable expenditures from fines collected by the Clerk of Courts from the criminal and civil court cases are restricted under state law.	
District Attorney Seizure Fund	Non-Major	Accounts for funds received through seizures, which are restricted by law, to be used for activities within the District Attorney's office.	
Sheriff - Drug Seizure	Non-Major	Accounts for funds from seizures, which are restricted by State and Federal law, to be used for law enforcement activities.	
Drug Abuse Treatment & Education Fund (DATE Fund)	Non-Major	The Drug Abuse Treatment and Education Fund was created and holds funds pursuant to the requirements of state laws. The allowable expenditures of the court fines are restricted under state laws.	
E-911	Non-Major	Accounts for the monthly 911 charge to help fund the cost of providing emergency 911 services. The E911 charges are restricted in purpose by state law.	
Jail Fund	Non-Major	To account for financial resources to be expended for any lawful use under the Jail Construction and Staffing Act, to specifically include jail staffing and operations of the existing jail.	
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.	
ENTERPRISE FUNDS		Enterprise funds are used to report the same functions presented as business-type activities.	Accrual
Water & Sewer	Major	Accounts for all revenues and expenses of the County's utility system which provides water & sewer to customers. Revenues come primarily from user charges and are expensed for administration of the department as well as water and sewer operations.	
Solid Waste & Recycling	Non-Major	Accounts for the operations as provided in the Solid Waste Plan. Revenues are received from landfill host fees, sale of recyclable material collected and fees charged for services provided at the County's three convenience centers.	
INTERNAL SERVICE FUNDS		An internal service fund is an accounting device used to accumulate and allocate costs internally among the County's various functions.	Accrual
Risk Management	Non-Major	Accounts for charges to other funds and for the payment of general liability and property insurance and the payment of claims.	
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.	
DEBT SERVICE FUNDS		Accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.	Modified Accrual
GO Bonds	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, transportation projects, and programs and facilities in the County.	

Department/Fund Relationship (continued)

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
CAPITAL PROJECTS FUNDS		Accounts for the financial resources and acquisition or construction of major capital items and facilities.	Modified Accrual
Capital Outlay	Major	Fund is set up to provide for normal replacement of existing capital including plant, equipment and additional capital improvements to be financed by capital reserves.	
Grantor Trust	Non-Major	Funding source provided by an agreement between Forsyth County and Georgia Municipal Association (GMA). GMA issued certificates of participation to various municipalities. The County's share of the participation is \$7.7 million. Funding is limited to specific items.	
Park Bonds	Non-Major	General Obligation Bonds issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks & recreational areas, programs, and facilities in the County.	
SPLOST 6,7, & 8	Major	Forsyth County's Special Purpose Local Option Sales Tax, or SPLOST, is a voter-approved, five or six year, one-percent sales tax that has been in effect in Forsyth County since 1987. For every dollar subject to sales tax spent in Forsyth County, one penny goes fund certain, types of capital improvement projects.	
Impact Fee	Non-Major	To account for impact fees restricted for the acquisition or construction of specific capital projects.	
2015 Transportation Bond	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and installing various roads, streets, bridges, and sidewalks in the County.	

Department/Fund Relationship (continued)

SPECIAL REVENUE FUNDS																		
Department/Office	General Fund	Law Library	DA			E911 Fund	Jail Fund	Inmate		Juvenile		Ins Prem.	Grant Fund	Fire Fund	Hotel		Enterprise Funds	Internal Service Funds
			Drug Seizure	SO Drug Seizure	D.A.T.E. Edu			Gen Welfare	Victims Witness	Court Supv	Motel Tax				Capital Funds			
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																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																
	Comer	X														X		
	Emergency Management System	X										X	X			X		
	Fire Department	X										X	X			X		
	Public Safety Radio System	X					X									X		
	Sheriff's Office	X			X			X	X				X			X		
Public Works	Fleet															X		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																
Culture & Rec.	Senior Services	X										X				X		
	Extension Service	X																
	Library	X														X		
Housing & Dev.	Parks and Recreation	X										X				X		
	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 2023 Budget Calendar

JANUARY 2022

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 2022

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27	28					

MARCH 2022

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APRIL 2022

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MAY 2022

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JUNE 2022

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April

Budget Kick-Off Meeting (4/13)

May

Finance Budget Team & Finance Committee budget review meetings; Current and Revised Service Level requests reviewed, discussed and possible action taken by Finance Committee (5/5 - 6/10)

June

BOC Work Session - Millage Rates Presentation and request to advertise Public Hearings (6/21)

July

1st, 2nd Millage Rates Public Hearings held at 11: a.m. and 5:00 p.m. (7/7)

3rd Millage Rates Public Hearing held at 6:00 p.m. & adoption of Millage Rates (7/21)

FY 2023 Proposed Budget Presentation & request to advertise Public Hearings for Occupational Tax & Proposed Budget (7/26)

August

FY 2023 Occupational Tax & Proposed Budget Public Hearings (8/18)

Adoption of FY 2023 Proposed Budget & approval to apply 4% COLA increase & to apply 2% Salary Range schedule to maintain salary ranges for recruiting purposes in 2023 (8/18)

JULY 2022

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31						

AUGUST 2022

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SEPTEMBER 2022

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OCTOBER 2022

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NOVEMBER 2022

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DECEMBER 2022

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BOC WORK SESSIONS

BOC REGULAR MEETINGS AND PUBLIC HEARINGS

BUDGET PROCESS KICK OFF MEETING- ADOPTION

Budget Workflow Chart

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

2023 Budget Process - Flow Chart		Feb	Mar	April	May	June	July	Aug	
Finance Budget Team & Payroll	Budget Development, Review and Adoption								
	Personnel runs Position Control Report for Finance Budget Team Review	→							
	Finance Budget Team returns Position Control Report to Personnel	→							
	Personnel distributes Position Control Report to departments	→							
	Personnel Uploads Position Control Report in Budget Module for FY 2023		→						
	FY 2023 Budget Kick-Off Meeting			→					
	Finance Budget Team & Finance Committee budget review meetings				→	→			
	BOC Work Session - Millage Rates Presentation and request to advertise Public Hearings					→			
	Finance Budget Team presents FY 2022 Millage Rates and permission to advertise to BOC					→			
	BOC Work Session - Millage Rates Presentation and request to advertise Public Hearings					→			
	1st & 2nd Public Hearings held regarding Millage Rate @ 11:00 a.m. & 5:00 p.m.							→	
	3rd Public Hearing @ 6:00 p.m. and Adoption of Millage Rate @ 6:00 p.m.							→	
	FY 2023 Proposed Budget Presentation and request to advertise Public Hearings for Occupational Tax & Proposed Budget							→	
	FY 2023 Occupational Tax & 2023 Proposed Budget; FY 2023 Adoption of Proposed Budget & approval to apply 4% COLA increase & to apply 2% Salary Range schedule to maintain salary ranges for recruiting purposes in 2023								→
	Elected Officials, Offices & Departments	Budget Development & Review							
Departments review Position Control		→							
Deadline for Departments & Offices to submit requests to Budget Finance Team		→							
Finance Budget Team & Finance Committee budget review meetings					→				
Finance Committee budget review meetings					→				
Board of Commissioners	Millage Rate & Proposed Budget Adoptions								
	1st & 2nd Public Hearing held regarding Millage Rate - July 7							→	
	3rd Public Hearing and Adoption of Millage Rate - July 21							→	
	FY 2023 Proposed Budget Presentation and request to advertise Public Hearings for Occupational Tax & Proposed Budget - July 26							→	
	Public Hearings for Occupational Tax & Proposed Budget & Adoption of FY 2023 Proposed Budget - Aug 18							→	

Forsyth County Annual Operating and Capital 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 2023 beginning January 1, 2023 and ending December 31, 2023.

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 2023 which was made available for public review; and,

WHEREAS, pursuant to notice published August 3, 2022 and a public hearing was conducted on August 18, 2022 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 August 18, 2022 after public notice of August 18, 2022 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2023.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, that the budget for 2023, 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.

BE IT FURTHER RESOLVED, that the Chief Financial Officer is authorized to amend the budget with approval from the County Manager to use the fuel portion of the contingency account to address fuel budget shortfalls throughout the fiscal year 2023.

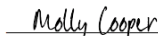
BE IT FURTHER RESOLVED, that the Chief Financial Officer is authorized to transfer available Fund Balance to the Drug Abuse Treatment & Education Fund and the Sheriff's Drug Seizure Fund with approval from the County Manager to address budget shortfalls throughout the fiscal year 2023.

Resolved, this 18th day of August 2022.

**FORSYTH COUNTY BOARD OF
COMMISSIONERS**



Alfred John, Chair



Molly Cooper, Vice Chair



Todd Levent, Secretary



Cindy J Mills, Member



Laura Semanson, Member

ATTEST:



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.

FORSYTH COUNTY, GEORGIA
FY 2023 Adopted Budget Resolution Exhibit A
January 1, 2023 to December 31, 2023

	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
Revenues :								
Taxes	150,317,013	0	0	0	0	0	0	0
Licenses & Permits	5,901,040	0	0	0	0	0	0	0
Intergovern Revenues	366,000	0	0	0	0	0	0	0
Charges for Services	22,904,290	0	0	0	0	5,600,000	0	0
Fines & Forfeit	2,350,000	112,744	4,000	259,400	454,000	0	205,000	0
Investment Income	250,000	0	0	1,800	750	8,000	12,000	1,000
Contributions & Donations	108,360	0	0	11,755	0	0	0	0
Miscellaneous Revenue	1,154,837	0	0	0	0	7,500	0	525,000
Other Financing Sources & Transfers	2,748,460	0	0	129,600	245,438	512,599	566,869	0
Total	\$186,100,000	\$112,744	\$4,000	\$402,555	\$700,188	\$6,128,099	\$783,869	\$526,000
Expenditures :								
Salaries & Benefits	110,391,922	21,530	0	0	247,545	4,914,893	0	0
Operating	33,340,093	90,482	4,000	402,555	442,300	677,850	783,869	516,000
Capital	1,062,237	0	0	0	0	0	0	10,000
Internal Service Charges	4,404,673	732	0	0	6,656	435,356	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Charges & Transfers	28,102,912	0	0	0	3,687	100,000	0	0
Debt Services	0	0	0	0	0	0	0	0
Contingencies & Reserves	8,798,163	0	0	0	0	0	0	0
Total	\$186,100,000	\$112,744	\$4,000	\$402,555	\$700,188	\$6,128,099	\$783,869	\$526,000

	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
Revenues :								
Taxes	0	0	0	13,000,000	0	33,564,100	600,000	70,000
Licenses & Permits	0	0	0	33,000	0	221,000	0	0
Intergovern Revenues	0	0	0	330,000	8,644,081	0	0	0
Charges for Services	0	0	0	0	70,600	-890,964	0	50,000
Fines & Forfeit	130,000	7,000	0	0	0	0	0	0
Investment Income	500	150	500,000	6,000	0	110,000	0	10,000
Contributions & Donations	9,000	0	0	0	36,000	4,000	0	0
Miscellaneous Revenue	0	0	0	1,000	0	34,600	0	0
Other Financing Sources & Transfers	470,814	11,460	47,000,000	1,052,141	952,384	5,753,633	0	87,945,856
Total	\$610,314	\$18,610	\$47,500,000	\$14,422,141	\$9,703,065	\$38,796,369	\$600,000	\$88,075,856
Expenditures :								
Salaries & Benefits	549,706	0	0	9,179,908	2,312,894	26,701,834	0	0
Operating	35,950	18,610	0	4,048,057	3,563,263	3,140,071	0	1,642,400
Capital	0	0	47,500,000	180,000	3,703,027	7,143,068	0	72,012,177
Internal Service Charges	14,352	0	0	943,303	111,432	1,646,396	0	0
Debt Services	0	0	0	0	0	0	0	0
Other Charges & Transfers	10,306	0	0	70,873	12,450	100,000	600,000	0
Debt Services	0	0	0	0	0	0	0	300,000
Contingencies & Reserves	0	0	0	0	0	65,000	0	14,121,279
Total	\$610,314	\$18,610	\$47,500,000	\$14,422,141	\$9,703,065	\$38,796,369	\$600,000	\$88,075,856

	Debt Service Fund	Enterprise Funds			Internal Service Funds			TOTAL FUNDS	% of Total
	GO Bond Fund	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation	Fleet Maintenance		
Revenues :									
Taxes	18,338,994	0	0	0	0	0	0	215,890,107	36.9%
Licenses & Permits	0	100,000	0	0	0	0	0	6,255,040	1.1%
Intergovern Revenues	0	32,900	0	0	0	0	0	9,372,981	1.6%
Charges for Services	485,300	81,343,600	2,594,000	2,486,844	35,872,800	1,799,396	881,680	152,226,946	26.0%
Fines & Forfeit	0	0	0	0	0	0	0	3,522,144	0.6%
Investment Income	30,000	71,000	10,000	3,000	30,000	3,000	0	1,047,200	0.2%
Contributions & Donations	0	15,040,000	0	0	0	0	0	15,209,115	2.6%
Miscellaneous Revenue	0	235,700	20,000	150,000	50,000	40,000	0	2,218,637	0.4%
Other Financing Sources & Transfers	28,702,750	10,000	671,191	658,126	101,184	3,327	1,171,185	178,707,017	30.6%
Total	\$46,586,444	\$96,833,200	\$3,295,191	\$3,297,970	\$36,053,984	\$1,845,723	\$2,052,865	\$584,449,187	100.0%
Expenditures :									
Salaries & Benefits	0	12,823,304	1,280,937	218,024	3,697,211	1,802,015	1,480,513	175,622,235	30.0%
Operating	10,000	34,542,252	1,026,650	3,044,674	1,111,153	43,000	391,500	88,874,729	15.2%
Capital	0	1,297,218	100,000	0	0	0	10,000	133,017,727	22.8%
Internal Service Charges	0	1,242,896	137,604	35,272	27,545,620	708	170,852	36,695,852	6.3%
Debt Services	0	19,650,000	0	0	0	0	0	19,650,000	3.4%
Other Charges & Transfers	0	1,042,588	750,000	0	1,600,000	0	0	32,392,816	5.5%
Debt Services	46,576,444	7,811,700	0	0	0	0	0	54,688,144	9.4%
Contingencies & Reserves	0	18,423,242	0	0	2,100,000	0	0	43,507,684	7.4%
Total	\$46,586,444	\$96,833,200	\$3,295,191	\$3,297,970	\$36,053,984	\$1,845,723	\$2,052,865	\$584,449,187	100.0%

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

Section Two

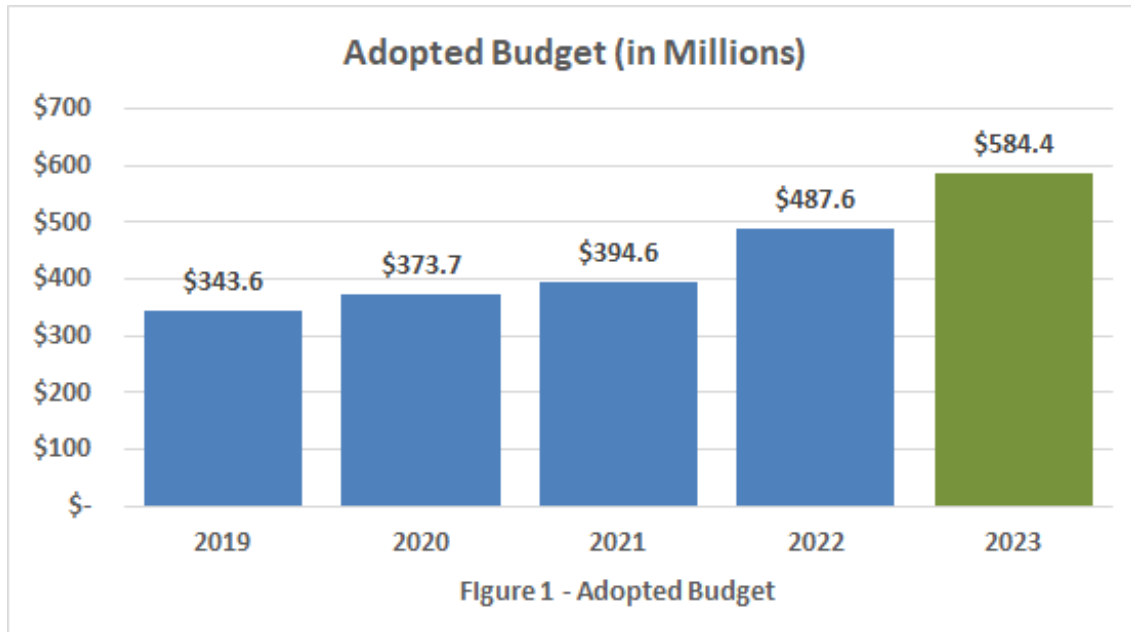
Financial Summaries

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



Budget at a Glance

The total FY 2023 Adopted Budget, including governmental and proprietary funds, is \$584.4 million. The Governmental Funds budget, which is \$441.1 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary Funds budget, which is \$143.4 million, is made up of the Enterprise Funds and the Internal Service Funds.



The FY 2023 Adopted Budget is \$97.0 million more than the FY 2022 Adopted Budget. The \$22.0 million in General Fund is driven by the 13.45% increase to property taxes, and other revenue.

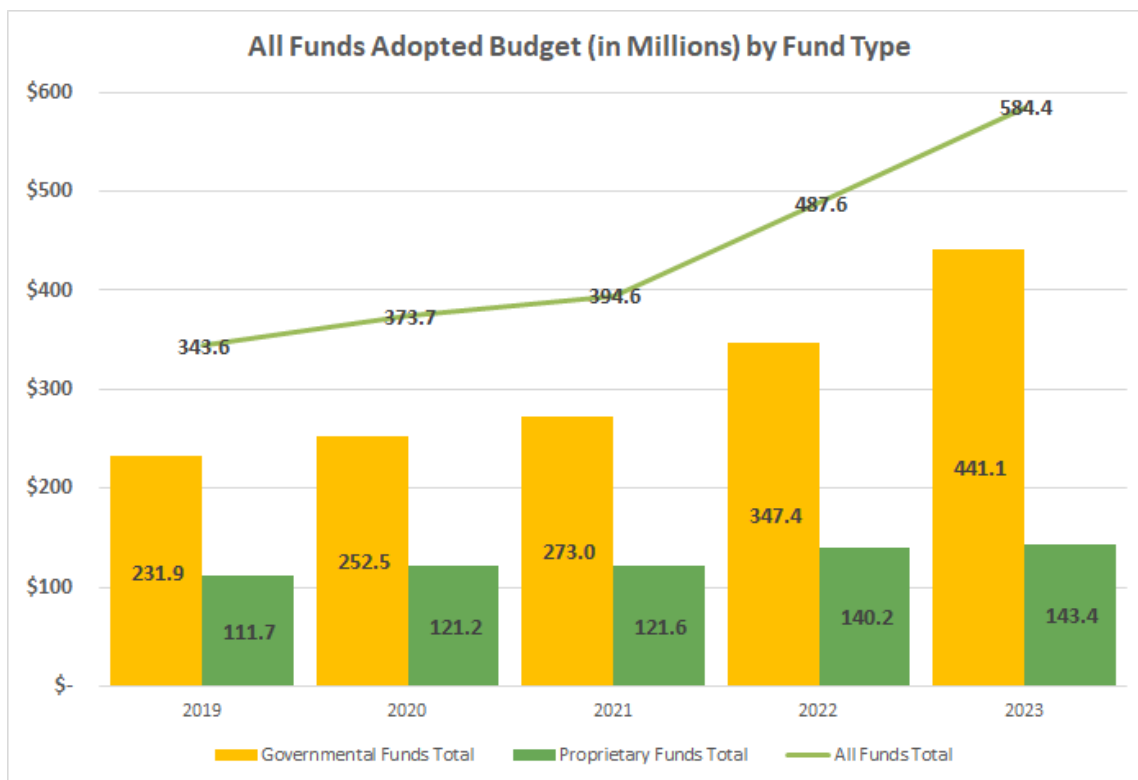


Figure 2 – All Funds by Fund Type Revenue History

Budget at a Glance (continued)

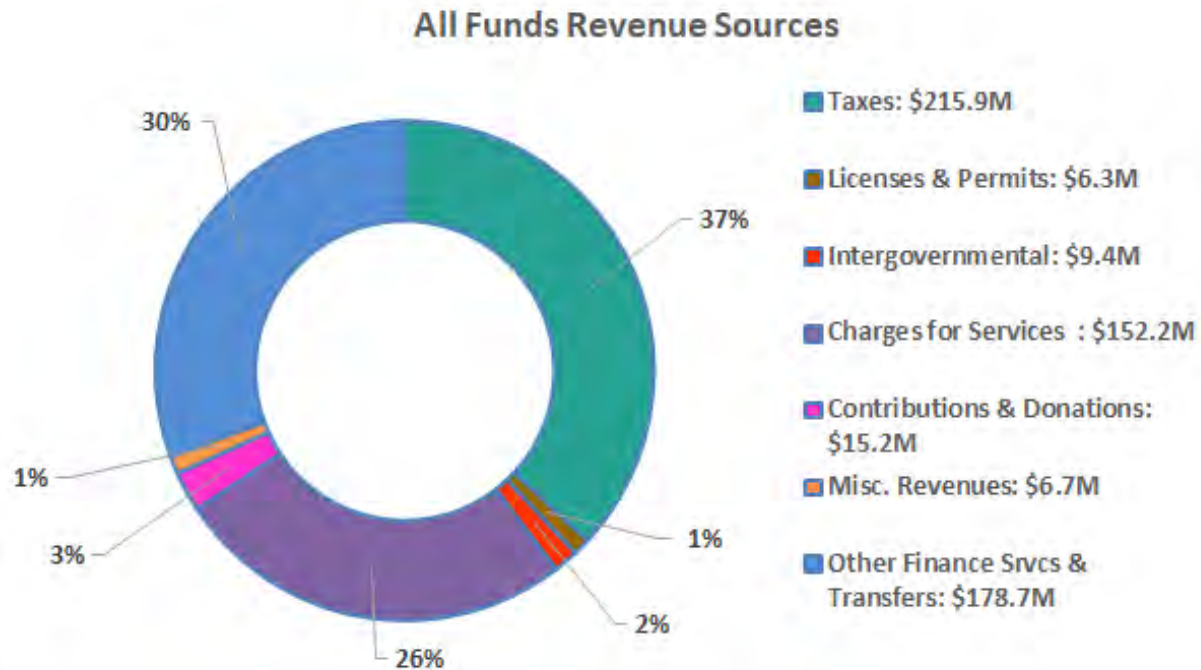
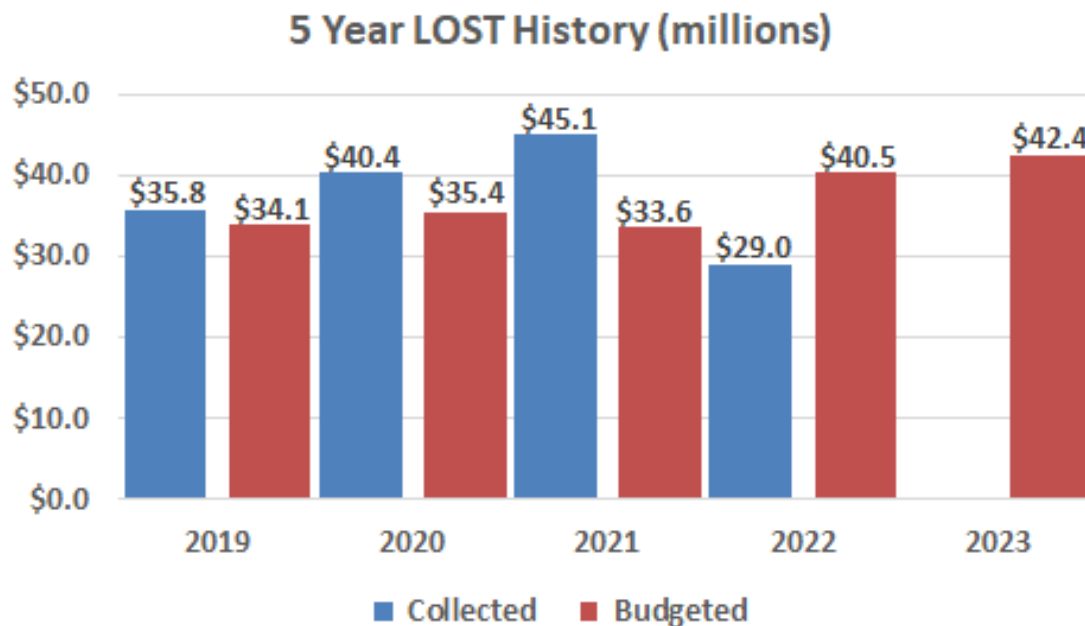


Figure 3 – Revenue Sources

Misc. Revenues: \$6.7 million represents Fines & Forfeitures \$3.5 million, Miscellaneous Revenue \$2.2 million, and Investment Income \$1 million. The total FY 2023 Adopted Budget for revenues is \$584.4 million, all funds included. \$368.1 million or 60% of the total revenue is comprised of the following **major** revenue categories:

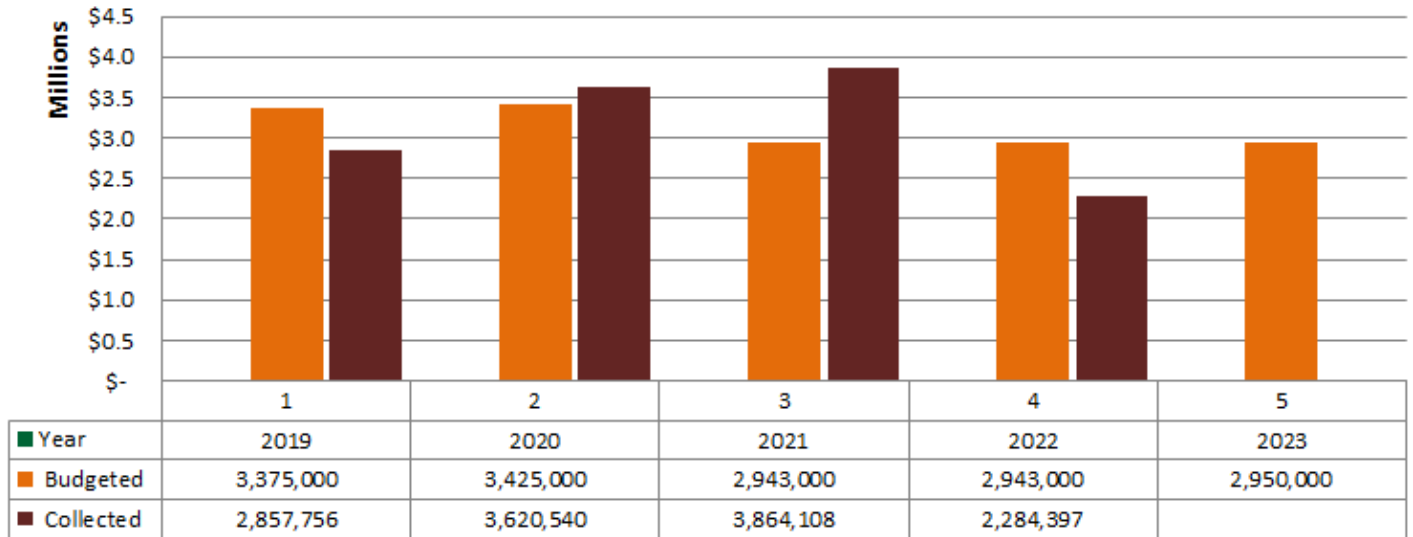
- **Taxes**
\$215.9 million
- **Charges for services**
\$152.2 million

The following graphs depict a few of the county's revenue sources for this 2023 budget year.



The projected total for FY 2022 LOST revenue is \$40.5 million.

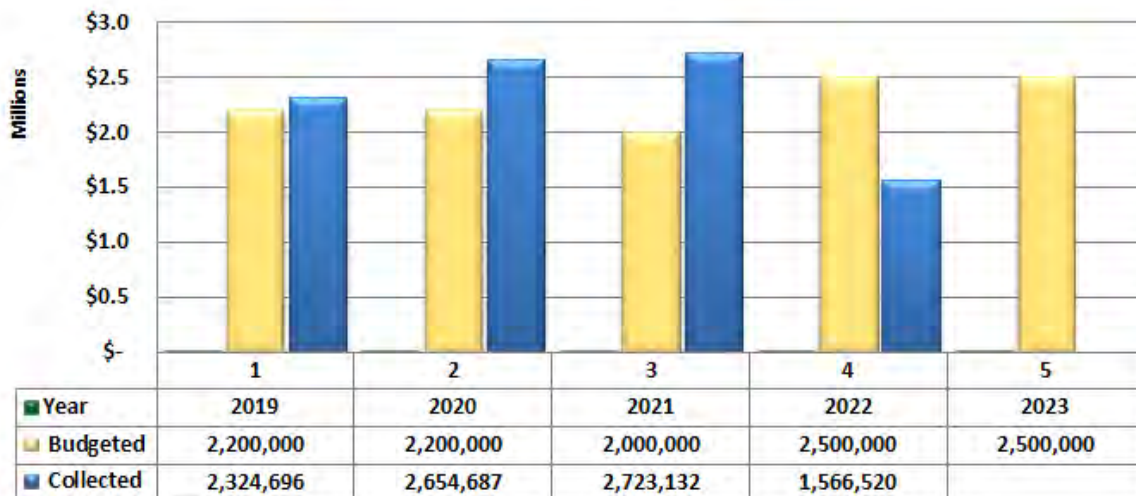
Planning Permit Fees



Planning Permit Fees collected as of Sep-2022 totals \$2 million.

Figure 5 – Planning Permit Fees

Alcoholic Beverage Tax History



Alcohol Beverage Tax collected as of Sep-2022 totals \$1.6 million.

Figure 6 - Alcohol Beverage Tax History

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 13.45% increase from 2022 Budget
- Personal Property
 - Revenue based on millage rate levied on personal property values collected by Tax Commissioner
 - Budget based on tax digest, a 13.45% increase from 2022 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)

Fines & Forfeitures:

- Superior Court
- State Court
- Magistrate Court
- Probate Court
- Juvenile Court
- Animal Control
- Restitution
- Sheriff's Office
- Other fines such as grading fines, etc.

The revenue received from various offices and court systems is budgeted based on prior year actuals and current year projections.

Intergovernmental Revenue:

- Federal Grants
 - Budget based on contracts and/or departmental or office projections
- State Grants
 - Budget based on contracts and/or departmental or office projections

Charges for Services

- Parks & Recreation Fees
 - Fees set by county and paid by the users of various programs, activities, recreational facilities, etc.
 - Based on departmental projections of citizen participation & program offerings
- Water and Sewer Fees
 - User fees for water and sewer customers
 - Budget based on number of customers and water & sewer usage
- Senior Services Fees
 - Fees set by the county for various programs, activities, recreational facilities, etc.
 - Based on departmental projections on citizen participation & program offerings
- Materials Sales
 - Sale of county maps, copies, etc.
 - Based on prior year actuals, current year projections & recent economic conditions
- Passenger Fare
 - Fees for passenger fare for the county's Dial-A-Ride program
 - Based on departmental projections on citizen participation and activity
- Recording of Legal documents
 - Fee charged for recording legal instruments in the various courts
 - Budget based on prior year actuals and current year projections
- Court cost
 - Court fees charged by the various courts for filings in their offices
 - Budget based on prior year actuals and current year projections
- Other charges for services such as return check fees, election qualifying fees, etc.
 - Budget based on prior year actuals and current year projections

Budget at a Glance (continued)

Other Revenue:

- Legal ads
 - Charges for the advertisement of the sale of properties that are being sold
 - Budget based on prior year actuals, current year projections and economic activity
- Bank and credit card revenue
 - Convenience fees for debit cards
 - Budget based on current activity & contracted rates
- Rental income
 - Rental revenue for several county properties
 - Budget based on current agreements
- Investment income
 - Interest revenue from the county's various bank accounts
 - 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 \$186.1 million in revenues, is the largest fund in the county. General Fund revenues provide funding for most of the county’s departments and offices, for which the primary source of revenue is taxes. Taxes account for 81%, or \$150.3 million of the revenue. The main revenue components are Property Taxes, which are levied at \$76.8 million and the Local Option Sales Tax (LOST) at \$42.4 million.

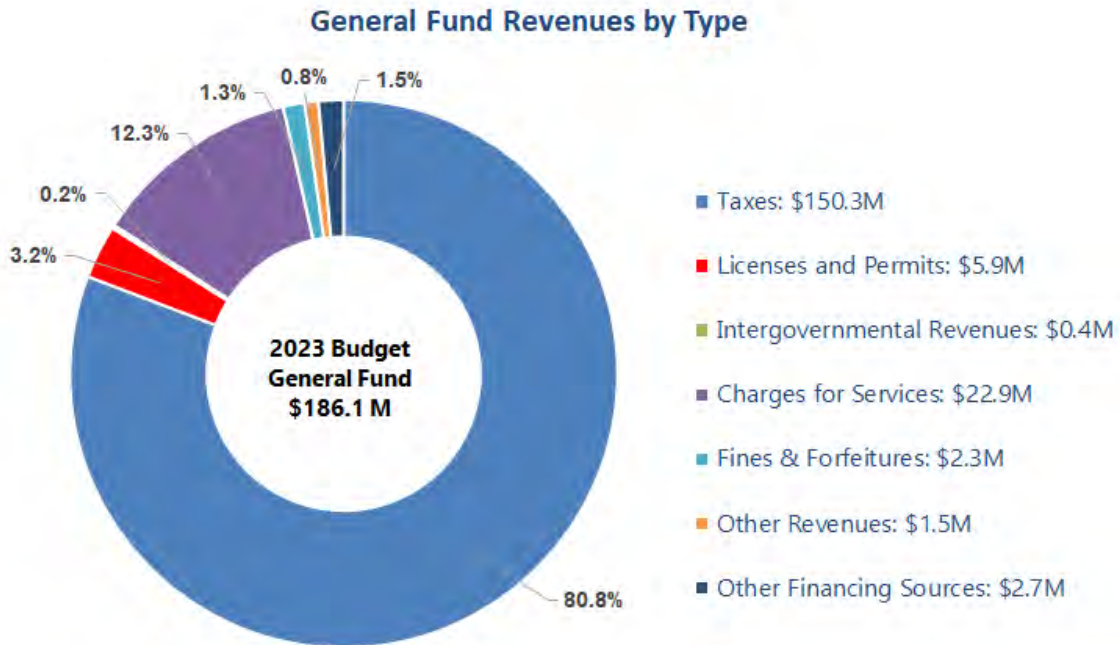


Figure 7 – General Fund Revenues by Type

The General Fund budgeted revenues for FY 2023 show an increase of \$22 million from FY 2022 Adopted Budget of \$164.2 million. Property Tax increase was a result of inflated property assessments during the country’s current economic inflationary environment. Specific revenue increases include but not limited to: 1) Property Taxes increased by \$13.7 million or 20%, driven by the 13.45% tax digest; 2) Local Option Sales tax (LOST) increased by \$2 million or 5%; and 3) Title Ad Valorem Tax (TAVT) increased by \$4.5 million or 27.3%.

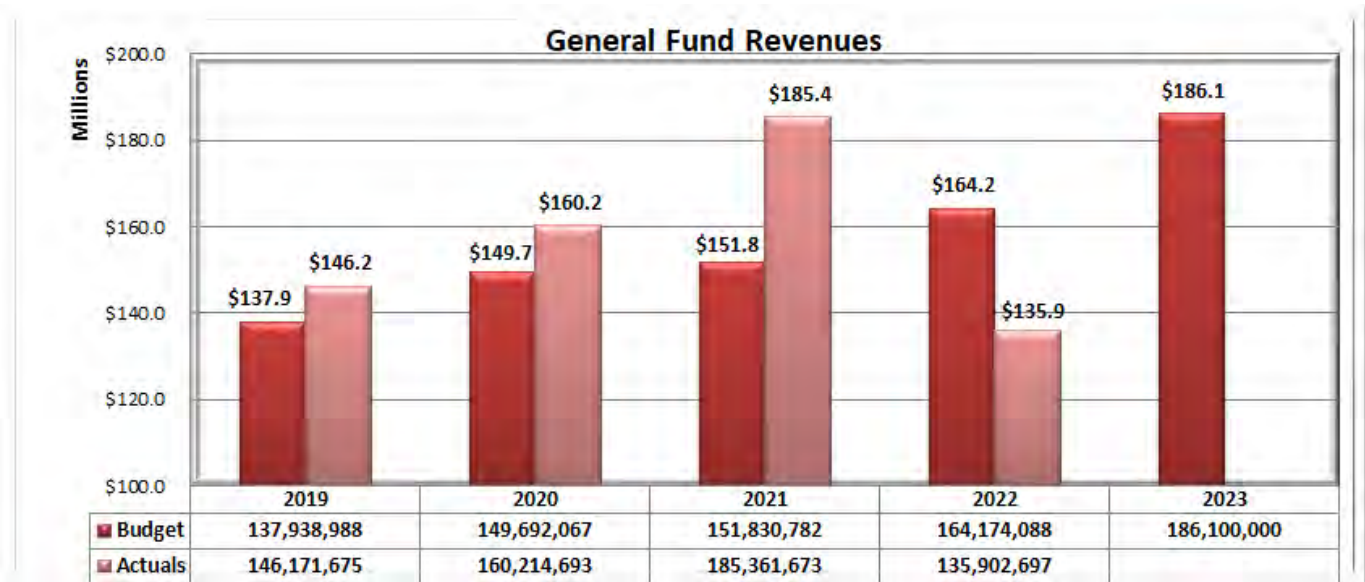


Figure 8 – General Fund Revenues

GENERAL FUND EXPENDITURES

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

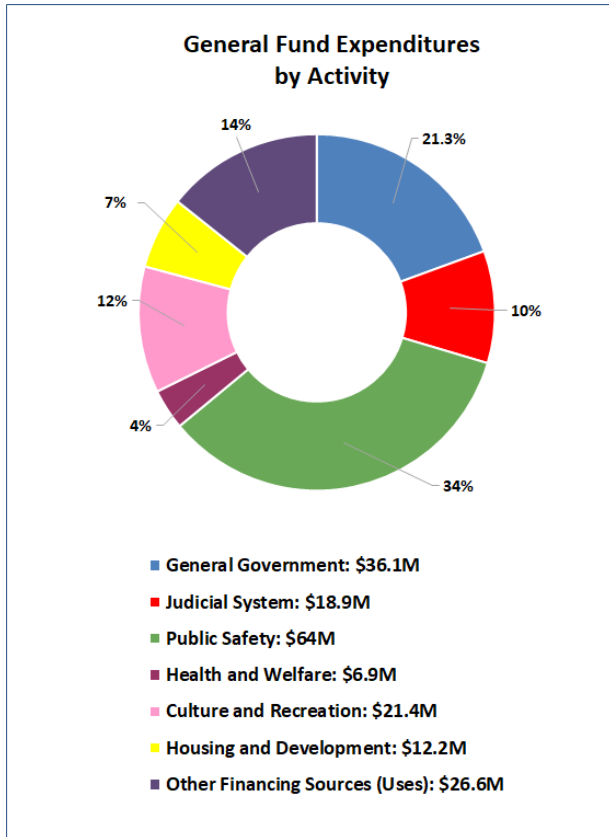


Figure 9 – General Fund Expenditures by Activity

The major service provided to citizens is public safety which represents 34% or \$64 million of the 2023 General Fund Adopted Budget.

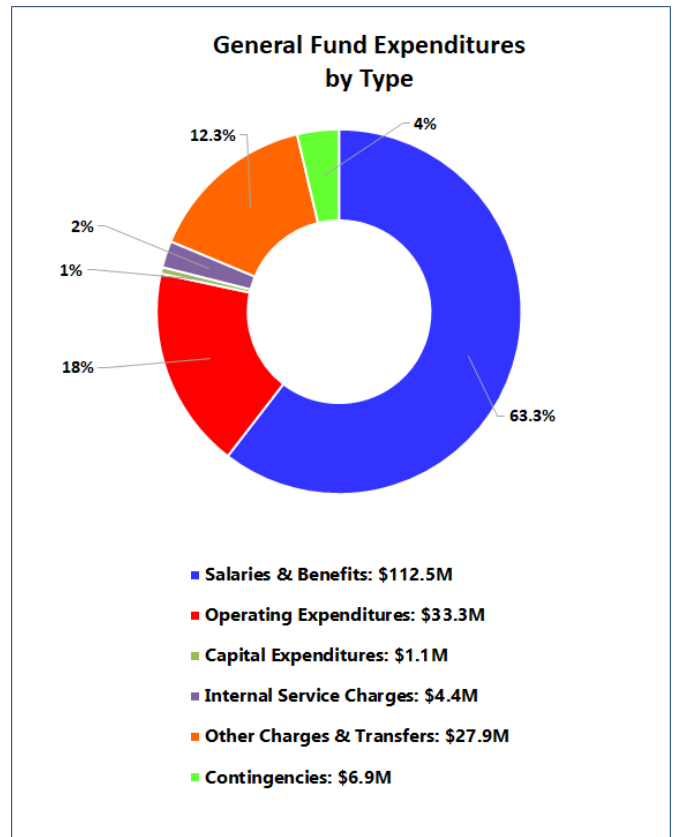


Figure 10 - General Fund Expenditures by Type

Salaries and Benefits expenditures represent 63.3% or \$112.5 million of the 2023 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

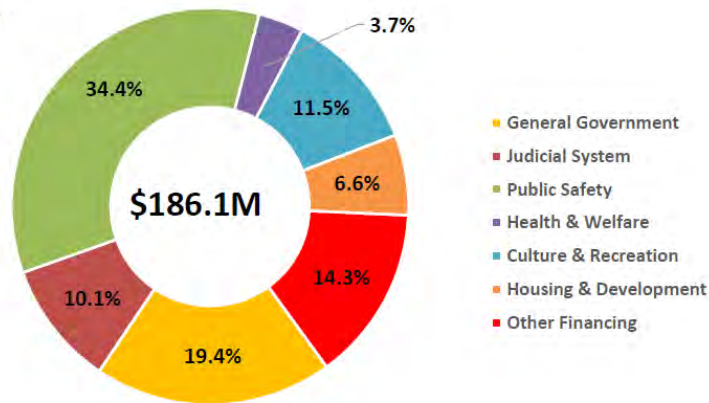
FORSYTH COUNTY, GEORGIA
 FY 2023 Adopted Budget Summary
 January 1, 2023 to December 31, 2023

GENERAL FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2023 Adopted Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	150,317,013
Licenses & Permits	-	-	-	-	-	5,901,040
Intergovern Revenues	-	-	-	-	-	366,000
Charges for Services	-	-	-	-	-	22,904,290
Fines & Forfeit	-	-	-	-	-	2,350,000
Investment Income	-	-	-	-	-	250,000
Contributions & Donations	-	-	-	-	-	108,360
Miscellaneous Revenue	-	-	-	-	-	1,154,837
Transfers & Use of Fund Balance	-	-	-	-	-	2,748,460
Total	\$ -	\$ -	\$ -	\$ -	\$ -	186,100,000
EXPENDITURES						
GENERAL GOVERNMENT						
Administration	\$ 1,281,390	\$ 71,065	-	\$ 15,288	-	\$ 1,367,743
Board of Commissioners	362,474	169,200	-	14,976	-	546,650
Business Licenses	597,548	77,769	-	5,076	-	680,393
Communications	780,331	128,930	-	6,768	-	916,029
Finance	2,195,900	136,181	5,250	16,152	-	2,353,483
Geographic Information Svcs	1,198,759	342,400	104,700	11,472	-	1,657,331
Info Systems & Technology	2,411,709	2,322,465	131,710	29,952	-	4,895,836
Non-Department	400,000	1,599,006	-	-	-	1,999,006
Office Services	-	561,260	-	-	-	561,260
Employment Services	1,335,145	349,298	25,433	10,056	-	1,719,932
Procurement	1,059,453	33,600	-	10,380	-	1,103,433
Public Facilities	2,225,717	5,347,270	140,096	74,980	-	7,788,063
Urban Development	-	-	-	-	286,254	286,254
Tax Assessor	3,461,111	560,925	-	61,956	-	4,083,992
Tax Commissioner's Office	3,877,171	817,700	-	49,956	-	4,744,827
Voter Registration	1,172,000	260,259	-	8,160	-	1,440,419
Total	\$ 22,358,708	\$ 12,777,328	\$ 407,189	\$ 315,172	\$ 286,254	\$ 36,144,651
	61.9%	35.4%	1.1%	0.9%	0.8%	19.4%
JUDICIAL SYSTEM						
Accountability Court	\$ 560,943	-	-	\$ 7,920	\$ 57,305	\$ 626,168
Board of Equalization	37,947	15,300	-	-	-	53,247
Clerk of Courts	3,059,821	457,950	-	29,112	-	3,546,883
Court Administration	1,411,003	275,600	-	5,700	-	1,692,303
District Attorney	992,378	49,500	39,713	18,636	-	1,100,227
Indigent Defense	537,397	1,184,938	-	5,400	-	1,727,735
Juvenile Court	1,261,833	1,098,705	-	18,780	-	2,379,318
Magistrate Court	1,501,456	111,323	-	14,784	-	1,627,563
Pre-Trial Services	361,781	30,400	-	3,096	-	395,277
Probate Court	1,334,300	275,000	-	14,844	-	1,624,144
State Court	1,179,047	69,000	-	14,832	-	1,262,879
State Court Solicitor	2,088,088	66,885	38,378	32,952	-	2,226,303
Superior Court	596,897	69,900	-	5,748	-	672,545
Total	\$ 14,922,891	\$ 3,704,501	\$ 78,091	\$ 171,804	\$ 57,305	\$ 18,934,592
	78.8%	19.6%	0.4%	0.9%	0.3%	10.2%
PUBLIC SAFETY						
Ambulance Service	-	\$ 1,055,841	-	-	\$ -	\$ 1,055,841
Coroner & Medical Examiner	147,638	50,000	-	3,696	-	201,334
Emergency Management Agency	265,461	111,805	20,000	5,160	50,000	452,426
Public Safety Radio System	122,707	154,504	86,167	3,960	-	367,338
Sheriff's Office	51,333,266	8,827,258	213,540	1,531,248	34,707	61,940,019
Total	\$ 51,869,072	\$ 10,199,408	\$ 319,707	\$ 1,544,064	\$ 84,707	\$ 64,016,958
	81.0%	15.9%	0.5%	2.4%	0.1%	34.4%

Adopted Budget Summary (continued)

GENERAL FUND (Continued)	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2023 Adopted Budget
HEALTH & WELFARE						
Animal Services	\$ 724,868	\$ 99,440	-	\$ 11,940	-	\$ 836,248
Animal Shelter	1,677,777	283,920	-	19,368	-	1,981,065
Public Transportation	-	310,000	-	-	609,776	919,776
Other General Government Depts.	-	66,700	-	3,660	579,000	649,360
Senior Services	2,015,463	225,380	-	43,140	186,604	2,470,587
Total	\$ 4,418,108	\$ 985,440	\$ -	\$ 78,108	\$ 1,375,380	\$ 6,857,036
	64.4%	14.4%	0.0%	1.1%	20.1%	3.7%
CULTURE AND RECREATION						
Extension Service	\$ 36,055	\$ 284,700	-	\$ 2,808	-	\$ 323,563
Library	-	17,500	-	85,080	7,898,321	8,000,901
Parks & Recreation	8,778,418	3,980,950	5,000	279,864	-	13,044,232
Total	\$ 8,814,473	\$ 4,283,150	\$ 5,000	\$ 367,752	\$ 7,898,321	\$ 21,368,696
	41.2%	20.0%	0.0%	1.7%	37.0%	11.5%
HOUSING & DEVELOPMENT						
Building & Economic Development	\$ 3,656,058	\$ 347,029	-	\$ 67,236	-	\$ 4,070,323
Capital Project Management	1,393,340	54,741	151,750	13,293	-	1,613,124
Code Compliance	1,408,512	105,768	67,000	27,516	-	1,608,796
Economic Development	-	140,000	-	-	310,000	450,000
Natural Resource Conserv Services	118,373	4,025	-	1,392	-	123,790
Planning & Community Development	3,526,559	738,703	33,500	33,336	-	4,332,098
Total	\$ 10,102,842	\$ 1,390,266	\$ 252,250	\$ 142,773	\$ 310,000	\$ 12,198,131
	82.8%	11.4%	2.1%	1.2%	2.5%	6.6%
OTHER FINANCING						
Contingency	-	-	-	-	\$ 6,388,991	\$ 6,388,991
Non-Departmental	-	-	-	-	18,390,945	18,390,945
Retiree Benefits	15,000	-	-	1,785,000	-	1,800,000
Total	\$ 15,000	\$ -	\$ -	\$ 1,785,000	\$ 24,779,936	\$ 26,579,936
	0.1%	0.0%	0.0%	6.7%	93.2%	14.3%
TOTAL GENERAL FUND	\$ 112,501,094	\$ 33,340,093	\$ 1,062,237	\$ 4,404,673	\$ 34,791,903	\$ 186,100,000
% of Fund Total	60.5%	17.9%	0.6%	2.4%	18.7%	

2023 Adopted Budget
General Fund Expenditures by Function



Adopted Budget Summary (continued)

CAPITAL PROJECT FUND	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2023 Adopted Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	70,000
Charges for Services	-	-	-	-	-	50,000
Investment Income	-	-	-	-	-	10,000
Transfers & Use of Fund Balance	-	-	-	-	-	87,945,856
Total	\$ -	\$ -	\$ -	\$ -	\$ -	88,075,856
EXPENDITURES						
Capital Outlay Fund	\$ -	\$ -	463,215	\$ -	6,603,447	7,066,662
State Court Solicitor	-	-	43,400	-	-	43,400
District Beautification	-	-	-	-	1,710,274	1,710,274
Neighborhood Identification	-	-	-	-	6,107,558	6,107,558
Information Systems & Technology	-	-	120,871	-	-	120,871
Tax Commissioner - Admin	-	-	76,000	-	-	76,000
Communications	-	-	448,962	-	-	448,962
Public Facilities	-	1,642,400	65,430,000	-	-	67,072,400
Sheriff's Office - Administration	-	-	1,167,720	-	-	1,167,720
Roads & Bridges	-	-	1,030,509	-	-	1,030,509
P&R - Administration	-	-	1,106,500	-	-	1,106,500
P&R - Natural Res Mgmt Div	-	-	2,050,000	-	-	2,050,000
Fire	-	-	75,000	-	-	75,000
Total	\$ -	\$ 1,642,400	\$ 72,012,177	\$ -	\$ 14,421,279	\$ 88,075,856
% of Fund Total	0.0%	1.9%	81.8%	0.0%	16.4%	

DEBT SERVICE	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2023 Adopted Budget
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	18,338,994
Charges for Services	-	-	-	-	-	(485,300)
Investment Income	-	-	-	-	-	30,000
Transfers & Use of Fund Balance	-	-	-	-	-	28,702,750
Total	\$ -	\$ -	\$ -	\$ -	\$ -	46,586,444
EXPENDITURES						
Operating	\$ -	\$ 10,000	\$ -	\$ -	\$ -	10,000
Principal Payments	-	-	-	-	38,610,000	38,610,000
Interest Payments	-	-	-	-	7,966,444	7,966,444
Total	\$ -	\$ 10,000	\$ -	\$ -	\$ 46,576,444	\$ 46,586,444
% of Fund Total	0.0%	0.0%	0.0%	0.0%	100.0%	

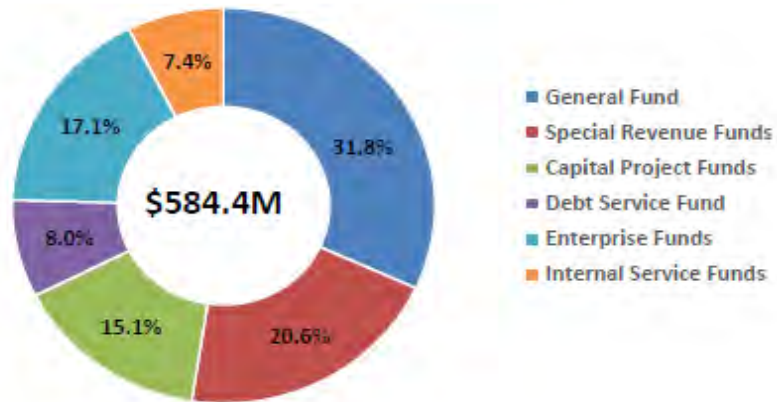
Adopted Budget Summary (continued)

ENTERPRISE FUNDS	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2023 Adopted Budget
REVENUES						
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$100,000
Intergovern Revenues	-	-	-	-	-	32,900
Charges for Services	-	-	-	-	-	83,937,600
Investment Income	-	-	-	-	-	81,000
Contributions & Donations	-	-	-	-	-	15,040,000
Miscellaneous Revenue	-	-	-	-	-	255,700
Transfers & Use of Fund Balance	-	-	-	-	-	681,191
Total	\$ -	\$ -	\$ -	\$ -	\$ -	100,128,391
EXPENDITURES						
Water & Sewer Fund						
Waste Water Treatment	\$ 633,449	\$ 12,489,656	-	-	-	\$13,123,105
Sewer Services	-	3,309,700	-	-	-	3,309,700
General Operations	-	5,054,800	600,000	1,242,896	27,199,942	34,097,638
Commercial Services	1,804,325	693,084	600	-	-	2,498,009
Engineering	3,788,438	2,094,302	152,600	-	77,588	6,112,928
Meter Services	422,172	347,143	-	-	-	769,315
Water Services	-	1,172,000	-	-	-	1,172,000
Water Treatment Facility	-	8,391,905	-	-	-	8,391,905
Maintenance	6,174,920	989,662	544,018	-	-	7,708,600
Water & Sewer Capital Fund	-	-	-	-	19,650,000	19,650,000
Total	\$ 12,823,304	\$ 34,542,252	\$ 1,297,218	\$ 1,242,896	\$ 46,927,530	\$ 96,833,200
Recycling & Solid Waste Fund						
Litter Detail	\$ 90,525	\$ 14,000	\$ -	\$ 876	\$ -	\$ 105,401
Recycling & Solid Waste	978,907	858,600	-	135,096	500,000	2,472,603
Landfill - Unrestricted	-	-	-	-	250,000	250,000
Landfill - Restricted	211,505	154,050	100,000	1,632	-	467,187
Total	\$ 1,280,937	\$ 1,026,650	\$ 100,000	\$ 137,604	\$ 750,000	\$ 3,295,191
TOTAL ENTERPRISE FUNDS	\$ 14,104,241	\$ 35,568,902	\$ 1,397,218	\$ 1,380,500	\$ 47,677,530	\$ 100,128,391
% of Fund Total	14.1%	35.5%	1.4%	1.4%	47.6%	
INTERNAL SERVICE FUNDS						
REVENUES						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,040,720
Investment Income	-	-	-	-	-	36,000
Miscellaneous Revenue	-	-	-	-	-	240,000
Transfers & Use of Fund Balance	-	-	-	-	-	1,933,822
Total	\$ -	\$ -	\$ -	\$ -	\$ -	43,250,542
EXPENDITURES						
Risk Management	\$ 218,024	\$ 3,044,674	-	\$ 35,272	-	3,297,970
Employee Health Benefits	3,600,000	-	-	27,545,620	3,600,000	34,745,620
Wellness Center	97,211	1,111,153	-	-	100,000	1,308,364
Workers' Compensation	1,802,015	43,000	-	708	-	1,845,723
Fleet Maintenance	1,480,513	391,500	10,000	170,852	-	2,052,865
Total	\$ 7,197,763	\$ 4,590,327	\$ 10,000	\$ 27,752,452	\$ 3,700,000	\$ 43,250,542
% of Fund Total	16.6%	10.6%	0.0%	64.2%	8.6%	

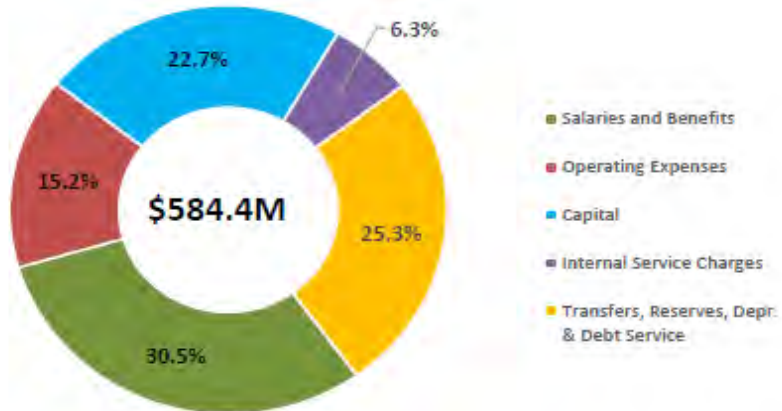
Adopted Budget Summary (continued)

FUND SUMMARY	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Service	2023 Adopted Budget
General Fund	\$ 112,501,094	\$ 33,340,093	\$ 1,062,237	\$ 4,404,673	\$ 34,791,903	\$ 186,100,000
Special Revenue Funds	44,228,309	13,423,007	58,536,095	3,158,227	962,316	120,307,954
Capital Project Funds	-	1,642,400	72,012,177	-	14,421,279	88,075,856
Debt Service Fund	-	10,000	-	-	46,576,444	46,586,444
Enterprise Funds	14,104,241	35,568,902	1,397,218	1,380,500	47,677,530	100,128,391
Internal Service Funds	7,197,783	4,590,327	10,000	27,752,452	3,700,000	43,250,542
TOTAL FOR ALL FUNDS	\$ 178,031,407	\$ 88,574,729	\$ 133,017,727	\$ 36,695,852	\$ 148,129,472	\$ 584,449,187
% of Fund Total	30.5%	15.2%	22.8%	6.3%	25.3%	

2023 Adopted Budget by Fund Type



2023 Adopted Budget by Expenditure Activity Type



All Funds Summary

	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
Revenues :								
Taxes	150,317,013	0	0	0	0	0	0	0
Licenses & Permits	5,901,040	0	0	0	0	0	0	0
Intergovern Revenues	366,000	0	0	0	0	0	0	0
Charges for Services	22,904,290	0	0	0	0	5,600,000	0	0
Fines & Forfeit	2,350,000	112,744	4,000	259,400	454,000	0	205,000	0
Investment Income	250,000	0	0	1,800	750	8,000	12,000	1,000
Contributions & Donations	108,360	0	0	11,755	0	0	0	0
Miscellaneous Revenue	1,154,837	0	0	0	0	7,500	0	525,000
Other Financing Sources & Transfers	2,748,460	0	0	129,600	245,438	512,599	566,869	0
Total	\$186,100,000	\$112,744	\$4,000	\$402,555	\$700,188	\$6,128,099	\$783,869	\$526,000
Expenditures :								
Salaries & Benefits	110,391,922	21,530	0	0	247,545	4,914,893	0	0
Operating	33,340,093	90,482	4,000	402,555	442,300	677,850	783,869	516,000
Capital	1,062,237	0	0	0	0	0	0	10,000
Internal Service Charges	4,404,673	732	0	0	6,656	435,356	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Charges & Transfers	28,102,912	0	0	0	3,687	100,000	0	0
Debt Services	0	0	0	0	0	0	0	0
Contingencies & Reserves	8,798,163	0	0	0	0	0	0	0
Total	\$186,100,000	\$112,744	\$4,000	\$402,555	\$700,188	\$6,128,099	\$783,869	\$526,000

	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
Revenues :								
Taxes	0	0	0	13,000,000	0	33,564,100	600,000	70,000
Licenses & Permits	0	0	0	33,000	0	221,000	0	0
Intergovern Revenues	0	0	0	330,000	8,644,081	0	0	0
Charges for Services	0	0	0	0	70,600	-890,964	0	50,000
Fines & Forfeit	130,000	7,000	0	0	0	0	0	0
Investment Income	500	150	500,000	6,000	0	110,000	0	10,000
Contributions & Donations	9,000	0	0	0	36,000	4,000	0	0
Miscellaneous Revenue	0	0	0	1,000	0	34,600	0	0
Other Financing Sources & Transfers	470,814	11,460	47,000,000	1,052,141	952,384	5,753,633	0	87,945,856
Total	\$610,314	\$18,610	\$47,500,000	\$14,422,141	\$9,703,065	\$38,796,369	\$600,000	\$88,075,856
Expenditures :								
Salaries & Benefits	549,706	0	0	9,179,908	2,312,894	26,701,834	0	0
Operating	35,950	18,610	0	4,048,057	3,563,263	3,140,071	0	1,642,400
Capital	0	0	47,500,000	180,000	3,703,027	7,143,068	0	72,012,177
Internal Service Charges	14,352	0	0	943,303	111,432	1,646,396	0	0
Debt Services	0	0	0	0	0	0	0	0
Other Charges & Transfers	10,306	0	0	70,873	12,450	100,000	600,000	0
Debt Services	0	0	0	0	0	0	0	300,000
Contingencies & Reserves	0	0	0	0	0	65,000	0	14,121,279
Total	\$610,314	\$18,610	\$47,500,000	\$14,422,141	\$9,703,065	\$38,796,369	\$600,000	\$88,075,856

	Debt Service Fund	Enterprise Funds			Internal Service Funds			TOTAL FUNDS	% of Total
	GO/SPLOST Bond Fund	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation	Fleet Maintenance		
Revenues :									
Taxes	18,338,994	0	0	0	0	0	0	215,890,107	36.9%
Licenses & Permits	0	100,000	0	0	0	0	0	6,255,040	1.1%
Intergovern Revenues	0	32,900	0	0	0	0	0	9,372,981	1.6%
Charges for Services	-485,300	81,343,600	2,594,000	2,486,844	35,872,800	1,799,396	881,680	152,226,946	26.0%
Fines & Forfeit	0	0	0	0	0	0	0	3,522,144	0.6%
Investment Income	30,000	71,000	10,000	3,000	30,000	3,000	0	1,047,200	0.2%
Contributions & Donations	0	15,040,000	0	0	0	0	0	15,209,115	2.6%
Miscellaneous Revenue	0	235,700	20,000	150,000	50,000	40,000	0	2,218,637	0.4%
Other Financing Sources & Transfers	28,702,750	10,000	671,191	658,126	101,184	3,327	1,171,185	178,707,917	30.6%
Total	\$46,586,444	\$96,833,200	\$3,295,191	\$3,297,970	\$36,053,984	\$1,845,723	\$2,052,865	\$584,449,187	100.0%
Expenditures :									
Salaries & Benefits	0	12,823,304	1,280,937	218,024	3,697,211	1,802,015	1,480,513	175,622,235	30.0%
Operating	10,000	34,542,252	1,026,650	3,044,674	1,111,153	43,000	391,500	88,874,729	15.2%
Capital	0	1,297,218	100,000	0	0	0	10,000	133,017,727	22.8%
Internal Service Charges	0	1,242,896	137,604	35,272	27,545,620	708	170,852	36,695,852	6.3%
Debt Services	0	19,650,000	0	0	0	0	0	19,650,000	3.4%
Other Charges & Transfers	0	1,042,588	750,000	0	1,600,000	0	0	32,392,816	5.5%
Debt Services	46,576,444	7,811,700	0	0	0	0	0	54,688,144	9.4%
Contingencies & Reserves	0	18,423,242	0	0	2,100,000	0	0	43,507,684	7.4%
Total	\$46,586,444	\$96,833,200	\$3,295,191	\$3,297,970	\$36,053,984	\$1,845,723	\$2,052,865	\$584,449,187	100.0%

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 2023, 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 2021 assessed value of taxable property after the issuance of the Bonds, the county could incur up to \$1,534,038,365 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>\$ 1,304,458,365</u>

The current outstanding General Obligation and Sales Tax Debt includes:

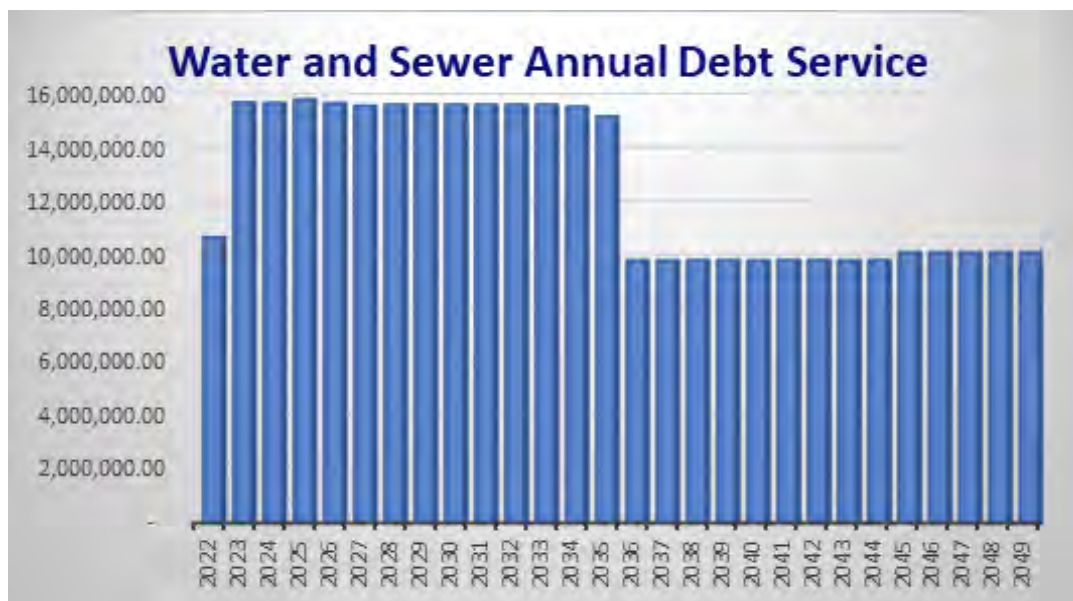
- **\$3,320,000 Series 2013** - for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, programs, and facilities in the county. \$7,415,000 was refunded with the 2017 GO Bonds issued on 12/27/17.
- **\$9,925,000 Series 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 20088 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 \$4,067,632 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 5.00% 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:

- **\$280,000,000 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.
- **\$2,630,000 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.
- **\$3,810,000 Series 2015** – for the purpose of refunding \$935,000 of the Series 2005A Bonds, and \$23,735,000 of the Series 2007 Bonds and new money of \$60,000,000 for the purpose of expanding the county's water and sewerage system. The bonds will mature on April 1, 2016 through 2037.
- **\$137,550,000 Series 2019** – for the purpose of (a) refunding the Authority's Variable Rate Refunding Revenue Bonds. Series 201. (b) paying the costs of the acquisition, construction and equipping of certain improvements to the Water and Sewer System.
- **\$9,565,000 Series 2022A** – for the purpose of (a) currently refunding the Authority's (i) Refunding Revenue Bonds. Series 2012 maturing in 2025 through 2027, (ii) Refunding Revenue Bonds, Series 2013 maturing in 2024 through 2026 and (iii) Refunding and Improvement Revenue Bonds, Series 2015 maturing in 2026 and thereafter and (b) paying the costs of issuing the Series 2022A Bonds.
- **\$84,515,000 Series 2022B** – for the purpose of (a) advance refunding the Authority's (i) Refunding Revenue Bonds. Series 2021 maturing in 2025 through 2027, (ii) Refunding Revenue Bonds, Series 2013 maturing in 2024 through 2026 and (iii) Refunding and Improvement Revenue Bonds, Series 2015 maturing in 2026 and thereafter and (b) paying the costs of issuing the 2022B Bonds.

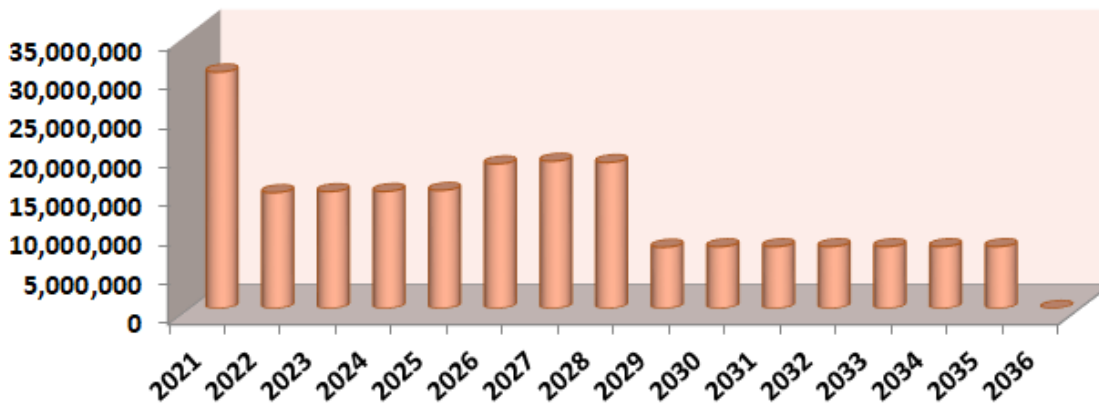


Debt Service Fund

	GENERAL OBLIGATION BONDS 2023
REVENUES	
TAXES	\$ 18,338,994
CHARGES FOR SERVICES (COMMISSIONS)	(485,300)
OTHER REVENUES	30,000
OTHER FINANCING SOURCES	9,000,000
TOTAL REVENUES	<u>\$ 26,883,694</u>

EXPENDITURES	
MGMT & PROF SERV	\$ 10,000
BOND PRINCIPAL-2013 SERIES	1,125,000
BOND PRINCIPAL-2015AG SERIES	2,000,000
BOND PRINCIPAL-2015BG SERIES	18,110,000
BOND PRINCIPAL-2017 SERIES	355,000
BOND INTEREST PAYMENTS-2013 SERIES	22,500
BOND INTEREST PAYMENTS-2015AG SERIES	234,500
BOND INTEREST PAYMENTS-2015BG SERIES	2,127,500
BOND INTEREST PAYMENTS-2017 SERIES	2,899,194
TOTAL EXPENDITURES	<u>\$ 26,883,694</u>

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
Total	\$ 470,170,000

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
	-	-	-	-	-	-	-	-	-
Total	\$ 229,580,000	\$ 53,729,022	\$ 283,309,022	\$ 240,590,000	\$ 134,596,950	\$ 375,186,950	\$ 470,170,000	\$ 188,325,972	\$ 658,495,972

*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 \$88,075,856 and includes:

- \$65,000,000 for County Campus and Employee Center
- \$6,107,558 for the Neighborhood Identification Program
- \$5,673,447 for Reserves for Future Capital Outlay
- \$4,250,000 for Capital Asset Replacement Program (CARP)
- \$2,072,400 for Public Facilities – Repair/Maintenance/Vehicles/Other
- \$2,050,000 for CARP funding for Parks site improvements
- \$1,710,274 for the District Roadway Beautification Program
- \$463,215 for Tree Ordinance site improvements
- \$448,962 for purchase of Communication Department equipment
- \$300,000 for Capital Lease Payment

CAPITAL PROJECT FUNDS

	Repair & Maintenance	Site Improvements	Machinery & Equipment	Vehicles	Other Capital	Other Charges & Adjustments	2023 Adopted Budget
REVENUES							
Taxes							\$ 70,000
Charges for Services							50,000
Other Revenues							10,000
Transfers In							10,773,076
Use of Fund Balance							77,172,780
TOTAL REVENUES							<u>\$ 88,075,856</u>
EXPENDITURES							
Public Facilities	\$ 1,642,400	\$ -	\$ 385,000	\$ 45,000	\$ 65,000,000	\$ -	\$ 67,072,400
Capital Outlay Fund	-	463,215	-	-	300,000	6,303,447	7,066,662
Neighborhood Identification	-	-	-	-	-	6,107,558	6,107,558
District Beautification	-	-	-	-	-	1,710,274	1,710,274
Sheriff's Office - Administration	-	-	-	900,000	267,720	-	1,167,720
P&R - Administration	-	933,000	173,500	-	-	2,050,000	3,156,500
Information Systems & Technology	-	-	-	-	120,871	-	120,871
Roads & Bridges	-	-	-	463,717	-	-	463,717
Communications	-	-	-	-	448,962	-	448,962
General Engineering	-	-	566,792	-	-	-	566,792
Fire - Administration	-	-	75,000	-	-	-	75,000
Tax Commissioner	-	-	-	-	76,000	-	76,000
State Solicitor	-	-	-	43,400	-	-	43,400
TOTAL CAPITAL PROJECT FUNDS	<u>\$ 1,642,400</u>	<u>\$ 1,396,215</u>	<u>\$ 1,200,292</u>	<u>\$ 1,452,117</u>	<u>\$ 66,213,553</u>	<u>\$ 16,171,279</u>	<u>\$ 88,075,856</u>

Fund Balance Summaries FY 2021-2023

(Restricted & Unrestricted)

	2021	2022	2023 Estimated	% INCR (DECR) from 2022
GOVERNMENTAL FUNDS				
General Fund 100				
Balance January 1		\$ 87,543,082	\$ 60,989,983	
Sources		151,830,782	186,100,000	
Uses		178,383,881	179,711,009	
Ending Fund Balance	\$ 87,543,082	\$ 60,989,983	\$ 67,378,974	10.48 %
Fire District Fund 270				
Balance January 1		\$ 17,998,963	\$ 20,202,673	
Sources		32,488,240	38,796,369	
Uses		30,284,530	38,796,369	
Ending Fund Balance	\$ 17,998,963	\$ 20,202,673	\$ 20,202,673	0.00 %
SPLOST Fund 323/324				
Balance January 1		\$ 163,377,581	\$ 145,885,785	
Sources		57,508,204	57,000,000	
Uses		75,000,000	75,000,000	
Ending Fund Balance	\$ 163,377,581	\$ 145,885,785	\$ 127,885,785	(12.34 %)
Capital Outlay Fund 350				
Balance January 1		\$ 69,977,537	\$ 87,011,575	
Sources		40,844,728	40,000,000	
Uses		23,810,690	75,000,000	
Ending Fund Balance	\$ 69,977,537	\$ 87,011,575	\$ 52,011,575	(40.22 %)
<i>Planned spending of available revenues in fund balance.</i>				
Debt Service Fund 410				
Balance January 1		\$ 11,641,776	\$ 12,369,663	
Sources		15,464,480	27,368,994	
Uses		14,736,593	26,883,694	
Ending Fund Balance	\$ 11,641,776	\$ 12,369,663	\$ 12,854,963	3.92 %
<i>Planned spending of available revenues in fund balance.</i>				
SPECIAL REVENUE FUNDS				
Law Library Fund 205				
Balance January 1		\$ 130,115	\$ 127,295	
Sources		58,300	112,744	
Uses		61,120	112,744	
Ending Fund Balance	\$ 130,115	\$ 127,295	\$ 127,295	0.00 %
District Attorney Drug Seizure Fund 210				
Balance January 1		\$ 109,801	\$ 117,706	
Sources		8,119	4,000	
Uses		214	4,000	
Ending Fund Balance	\$ 109,801	\$ 117,706	\$ 117,706	0.00 %
Sheriff's Drug Seizure Fund 211				
Balance January 1		\$ 567,600	\$ 784,524	
Sources		279,477	402,555	
Uses		62,553	272,955	
Ending Fund Balance	\$ 567,600	\$ 784,524	\$ 914,124	16.52 %

Fund Balance Summaries FY 2020-2022 (continued)

(Restricted & Unrestricted)

SPECIAL REVENUE FUNDS (Continued)

Drug Abuse Treatment & Education Fund 212

Balance January 1	\$	275,696	\$	228,498	
Sources		589,333		700,188	
Uses		636,531		700,188	
Ending Fund Balance	\$	275,696	\$	228,498	\$ 228,498 0.00 %

Planned spending of available revenues in fund balance.

E-911 Fund 215

Balance January 1	\$	4,106,344	\$	4,758,755	
Sources		6,052,228		5,615,500	
Uses		5,399,816		6,128,099	
Ending Fund Balance	\$	4,106,344	\$	4,758,755	\$ 4,246,156 (10.77 %)

Jail Fund 216

Balance January 1	\$	1,114,714	\$	1,410,279	
Sources		384,177		217,000	
Uses		88,611		783,869	
Ending Fund Balance	\$	1,114,714	\$	1,410,279	\$ 843,410 (40.20 %)

Planned spending of available revenues in fund balance.

Victim Rights & Assistance Fund 230

Balance January 1	\$	17,477	\$	76,481	
Sources		602,058		610,314	
Uses		543,054		610,314	
Ending Fund Balance	\$	17,477	\$	76,481	\$ 76,481 0.00%

Juvenile Court Supervision Fund 231

Balance January 1	\$	23,288	\$	28,921	
Sources		5,633		18,610	
Uses		-		18,610	
Ending Fund Balance	\$	23,288	\$	28,921	\$ 28,921 0.00%

ARPA Fund 232

Balance January 1	\$	22,867,974	\$	28,255,218	
Sources		24,412,345		-	
Uses		19,025,101		15,000,000	
Ending Fund Balance	\$	22,867,974	\$	28,255,218	\$ 13,255,218 (53.09 %)

Insurance Premium Tax Fund 234

Balance January 1	\$	5,274,998	\$	5,419,758	
Sources		12,787,335		13,370,000	
Uses		12,642,575		14,422,141	
Ending Fund Balance	\$	5,274,998	\$	5,419,758	\$ 4,367,617 (19.41 %)

Planned spending of available revenues in fund balance.

Grant Fund 250

Balance January 1	\$	(2,013,963)	\$	(2,000,000)	
Sources		15,557,239		12,276,194	
Uses		15,543,276		12,276,194	
Ending Fund Balance	\$	(2,013,963)	\$	(2,000,000)	\$ (2,000,000) 0.00 %

Hotel/Motel Tax Fund 275

Balance January 1	\$	-	\$	-	
Sources		748,085		750,000	
Uses		748,085		750,000	
Ending Fund Balance	\$	-	\$	-	\$ - 0.00 %

Fund Balance Summaries FY 2020-2022 (continued)

(Restricted & Unrestricted)

ENTERPRISE FUNDS

Water & Sewerage Authority Fund 505

Balance January 1	\$ 585,049,702	\$ 601,149,379		
Sources	63,019,670	96,833,200		
Uses	46,919,993	96,833,200		
Ending Net Position	<u>\$ 585,049,702</u>	<u>\$ 601,149,379</u>	<u>\$ 601,149,379</u>	<u>0.00 %</u>

Increase due to expected higher water & sewer sales revenues from higher rates and growth.

Solid Waste Disposal Facility Fund 540

Balance January 1	\$ 6,349,718	\$ 6,451,095		
Sources	2,717,384	2,624,000		
Uses	2,616,007	3,295,191		
Ending Net Position	<u>\$ 6,349,718</u>	<u>\$ 6,451,095</u>	<u>\$ 5,779,904</u>	<u>(10.40 %)</u>

Planned spending of available revenues in fund balance.

INTERNAL SERVICE FUNDS

Risk Management Fund 610

Balance January 1	\$ 678,582	\$ 1,746,782		
Sources	2,601,889	2,639,844		
Uses	1,533,689	3,297,970		
Ending Net Position	<u>\$ 678,582</u>	<u>\$ 1,746,782</u>	<u>\$ 1,088,656</u>	<u>-37.68%</u>

Employee Health Benefits Fund 615

Balance January 1	\$ 7,817,352	\$ 12,149,126		
Sources	35,833,349	36,053,984		
Uses	31,501,575	36,053,984		
Ending Net Position	<u>\$ 7,817,352</u>	<u>\$ 12,149,126</u>	<u>\$ 12,149,126</u>	<u>0.00%</u>

Workers' Compensation Fund 620

Balance January 1	\$ 591,602	\$ 1,203,559		
Sources	1,401,157	1,845,723		
Uses	789,200	1,845,723		
Ending Net Position	<u>\$ 591,602</u>	<u>\$ 1,203,559</u>	<u>\$ 1,203,559</u>	<u>0.00%</u>

Fleet Maintenance Fund 635

Balance January 1	\$ 451,642	\$ 1,240,842		
Sources	1,401,157	881,680		
Uses	611,957	2,052,865		
Ending Net Position	<u>\$ 451,642</u>	<u>\$ 1,240,842</u>	<u>\$ 69,657</u>	<u>-94.39%</u>

Three Year Consolidated Financial Schedules

	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	% Inc/Dec from 2022 Budget
REVENUES				
Taxes	\$ 144,267,141	\$ 130,797,490	\$ 150,317,013	15%
Licenses & Permits	7,248,535	5,971,000	5,901,040	(0)
Intergovern Revenues	370,409	366,000	366,000	0%
Charges for Services	21,987,829	20,307,834	22,904,290	13%
Fines & Forfeit	2,532,145	2,350,000	2,350,000	0%
Investment Income	167,283	500,000	250,000	(1)
Contrib & Donate	3,221	13,000	108,360	734%
Miscellaneous Rev	1,025,616	1,268,764	1,154,837	-9%
Other Financing Srcs	7,759,494	2,600,000	2,748,460	6%
TOTAL REVENUES	\$ 185,361,673	\$ 164,174,088	\$ 186,100,000	13%
EXPENDITURES				
GENERAL GOVERNMENT				
Administration	1,395,076	1,278,367	1,367,743	7%
Board of Commissioners	373,121	476,240	546,650	15%
Business Licenses	549,949	628,623	680,393	8%
Communications	643,691	814,027	916,029	13%
Employment Services	934,340	935,955	1,059,258	13%
Finance	1,851,925	1,914,106	2,353,483	23%
GIS	1,347,824	1,439,952	1,657,331	15%
IS&T	4,250,003	4,724,861	4,895,836	4%
Non-Departmental (Operating Expenditures) ¹	1,220,773	1,565,200	1,999,006	28%
Office Services	497,314	545,000	561,260	3%
Payroll Services	313,121	353,862	495,593	40%
Procurement	1,089,029	1,131,534	1,103,433	-2%
Public Facilities	6,686,876	7,471,492	7,788,063	4%
Tax Assessor	3,561,488	3,928,759	4,083,992	4%
Tax Comm - Administration ²	4,309,295	4,645,769	4,744,827	2%
Training & Development	38,550	159,704	165,081	3%
Urban Development	130,137	271,128	286,254	6%
Voter Registration	1,040,224	2,582,735	1,440,419	-44%
Total General Government	\$ 30,232,737	\$ 34,867,314	\$ 36,144,651	4%
JUDICIAL SYSTEM				
Accountability Court ³	\$ 469,583	\$ 533,974	\$ 626,168	17%
Board of Equalization	34,142	43,020	53,247	24%
Clerk of Courts	3,050,364	3,426,396	3,546,883	4%
Court Administration	1,303,709	1,420,654	1,692,303	19%
District Attorney	1,011,382	1,047,569	1,100,227	5%
Indigent Defense	1,562,422	1,623,134	1,727,735	6%
Juvenile Court Administration	475,031	521,913	534,124	2%
Juvenile Court Judges	1,416,000	1,831,420	1,845,194	1%
Magistrate Court	1,463,479	1,618,868	1,627,563	1%
Pre-Trial Services	317,440	373,423	395,277	6%
Probate Court	1,357,797	1,541,304	1,624,144	5%
State Court Judge	1,075,977	1,218,634	1,262,879	4%
State Court Solicitor	2,022,482	2,091,913	2,226,303	6%
Superior Court	564,172	627,018	672,545	7%
Total Judicial System	\$ 16,123,979	\$ 17,919,240	\$ 18,934,592	6%

Three Year Consolidated Financial Schedules (continued)

	2021	2022	2023	% Inc/Dec
GENERAL FUND	Actual	Adopted Budget	Adopted Budget	from 2022 Budget
PUBLIC SAFETY				
SO - Administration	4,800,403	5,049,104	5,091,289	1%
SO - Court Services	5,471,648	6,042,248	6,419,948	6%
SO - Detention Center	12,923,975	14,435,212	15,186,861	5%
SO - Major Crimes Invest	1,163,516	1,374,354	2,173,693	58%
SO - Property Crimes Invest	1,976,263	2,250,952	2,154,213	-4%
SO - Public Relations	474,806	443,252	461,211	4%
SO - Special Detail Services	5,968,302	6,924,608	7,244,954	5%
SO - Support Services	4,431,048	4,673,277	5,276,885	13%
SO - Training	1,634,270	1,718,225	1,841,599	7%
SO - Uniform Patrol (Formally North Precinct)	10,824,954	11,604,258	14,045,817	21%
SO - Vice Control Narcotics	1,383,972	1,224,207	2,043,549	67%
Ambulance Service	967,064	996,076	1,055,841	6%
Coroner & Medical Examiner	203,370	180,779	201,334	11%
Emergency Management Agcy	665,090	389,695	452,426	16%
Public Safety Radio System	230,056	250,798	367,338	46%
Total Public Safety	\$ 53,118,737	\$ 57,557,045	\$ 64,016,958	11%
HEALTH & WELFARE				
Animal Services	\$ 681,822	\$ 840,113	\$ 836,248	0%
Animal Shelter	1,545,575	1,722,407	1,981,065	15%
Mental Health Administration	60,399	60,444	60,444	0%
Non-Profit Funding	159,601	250,000	250,000	0%
Public Health Administration	175,413	153,244	153,244	0%
Public Transportation (Dial-a-Ride)	958,595	903,477	919,776	2%
Public Welfare Administration (DFACS)	148,865	185,672	185,672	0%
Senior Services	2,074,457	2,603,068	2,470,587	-5%
Total Health & Welfare	\$ 5,804,728	\$ 6,718,425	\$ 6,857,036	2%
CULTURE & RECREATION				
P&R - Administrative Division	\$ 1,762,184	\$ 1,954,451	\$ 1,939,791	-1%
P&R - Athletic Division	1,562,907	1,776,812	1,943,862	9%
P&R - Lake Division	452,779	485,541	596,093	23%
P&R - Natural Res Mgmt Div	1,223,217	1,648,145	1,549,221	-6%
P&R - Park Operations Division	3,392,287	4,438,403	4,196,229	-5%
P&R - Recreation Division	2,596,013	2,718,860	2,819,036	4%
Extension Service	178,514	258,743	323,563	25%
Library	7,383,544	7,792,701	8,000,901	3%
Total Culture & Recreation	\$ 18,551,445	\$ 21,073,656	\$ 21,368,696	1%

Three Year Consolidated Financial Schedules (continued)

	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	% Inc/Dec from 2022 Budget
HOUSING & DEVELOPMENT				
B&ED - Administration	\$ 240,175	\$ 554,622	\$ 580,203	5%
B&ED - Commercial Plan Rev Div	272,686	327,382	411,262	26%
B&ED - Inspections Division	1,894,766	2,070,246	2,093,249	1%
B&ED - Permitting Division	760,994	921,355	985,609	7.0%
B&ED - Residential Pln Rev Div	55,194	0	0	0%
P&CD - Administration	950,973	1,111,057	891,779	-20%
P&CD-Develop Inspections Div	587,465	609,652	859,808	41%
P&CD-Develop Review Div	782,069	1,045,268	1,049,728	0%
P&CD-Policy Div	377,164	586,321	1,008,936	72%
P&CD-Zoning Div	394,510	422,796	521,847	23%
Capital Project Management	349,072	952,421	1,613,124	69%
Code Compliance	1,284,887	1,387,070	1,608,796	16%
Economic Development (Chamber)	410,984	450,000	450,000	0%
Natural Resource Conserv Svcs	111,557	120,375	123,790	2.8%
Total Housing & Development	\$ 8,472,495	\$ 10,558,565	\$ 12,198,131	16%
OTHER FINANCING				
Contingency	0	2,673,453	6,388,991	139.0%
Non-Departmental (Contingencies and Transfers) ¹	41,457,048	11,006,390	18,390,945	67.1%
Retiree Benefits	835,476	1,800,000	1,800,000	0%
Total Other Financing	\$ 42,292,524	\$ 15,479,843	\$ 26,579,936	72%
TOTAL GENERAL FUND	\$ 174,596,644	\$ 164,174,088	\$ 186,100,000	13%

¹ 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.

² Tax Commissioner requested the Tax Department's Organization's be consolidated under the Tax Comm Admin.

³ Accountability Court dissolved Family Treatment Court .

Three Year Consolidated Financial Schedules (continued)

	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	% Inc/Dec from 2022 Budget
SPECIAL REVENUE FUNDS				
REVENUES				
Taxes	\$ 44,668,023	\$ 43,444,544	\$ 47,164,100	8.6%
Licenses & Permits	233,080	254,000	254,000	0.0%
Intergovern Revenues	20,351,666	35,032,025	8,974,081	-74%
Charges for Services	4,932,390	4,857,100	4,779,636	-1.6%
Fines & Forfeit	1,412,743	1,270,744	1,172,144	-7.8%
Investment Income	111,177	874,150	640,200	-27%
Contrib & Donate	94,748	68,000	60,755	-11%
Miscellaneous Rev	285,264	211,100	568,100	169%
Other Financing Srcs	6,424,870	30,255,541	56,694,938	87%
TOTAL REVENUES	\$ 78,513,962	\$ 116,267,204	\$ 120,307,954	3.5%
EXPENDITURES				
Law Library	\$ 76,619	\$ 112,744	\$ 112,744	0%
DA Seizure	214	4,000	4,000	0%
Sheriff - Drug Seizure	704,649	719,500	402,555	-44%
E911	5,672,177	5,771,530	6,128,099	6%
Jail Fund	113,702	764,845	783,869	2%
Inmate General Welfare	136,149	169,000	526,000	211%
Victim/Witness Assistance	597,653	575,890	610,314	6%
Juvenile Court Supervision	-	18,610	18,610	0%
American Rescue Plan Act	1,523,647	48,143,088	47,500,000	-1%
Grant Fund	20,222,112	12,276,194	9,703,065	-21%
Hotel/Motel Tax	781,323	600,000	600,000	0%
Subtotal Other Special Revenue Funds	\$ 29,828,245	\$ 69,155,401	\$ 66,389,256	-4%
Drug Abuse Treatment & Education	\$ 56,261	\$ 91,108	\$ 33,000	-64%
Drug Court	112,513	184,709	152,900	-17%
Accountability Court Admin	293,247	261,841	333,688	27%
Mental Health Court	32,326	49,509	47,700	-4%
Family Treatment Court ³	24,202	101,124	-	-100%
DUI Court Supervisor	90,003	162,709	132,900	-18%
Subtotal D.A.T.E. Funds	\$ 608,553	\$ 851,000	\$ 700,188	-18%
Local Insurance Premium Tax Fund (Engineering)	\$ 926,960	\$ -	\$ -	
Roads & Bridges	6,931,091	7,762,432	8,319,619	7%
Traffic Engineering	730,371	810,634	1,052,684	30%
Storm Water Management	1,562,754	1,689,702	1,651,814	-2%
General Engineering	3,322,171	3,571,241	3,398,024	-5%
Subtotal Engineering	\$ 13,473,347	\$ 13,834,009	\$ 14,422,141	4%
Fire Department	\$ 3,071,957	\$ 3,404,330	\$ 7,215,068	112%
Fire Administration	8,377,437	9,548,918	11,234,696	18%
Fire Fighting	16,527,479	18,508,722	19,349,781	4.5%
Fire Maintenance	821,129	964,824	996,824	3.3%
Subtotal Fire Department	\$ 28,798,001	\$ 32,426,794	\$ 38,796,369	20%
TOTAL SPECIAL REVENUE FUNDS	\$ 72,708,146	\$ 116,267,204	\$ 120,307,954	3.5%

Three Year Consolidated Financial Schedules (continued)

	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	% Inc/Dec from 2022 Budget
CAPITAL PROJECTS FUNDS				
REVENUES				
Other Revenue	\$ 1,187,545	\$ 170,000	\$ 130,000	-23.5%
Other Financing Sources	43,023,678	52,024,501	87,945,856	69.0%
TOTAL REVENUES	\$ 44,211,223	\$ 52,194,501	\$ 88,075,856	68.7%
EXPENDITURES				
Operating Expenses	\$ 109,632	\$ 1,518,952	\$ 1,642,400	8.1%
Capital Outlays	24,947,454	39,991,127	72,012,177	80.1%
Debt Service	-	-	300,000	0.0%
Reserve for Contingency	-	10,684,422	14,121,279	32.2%
Transfer Out - Lease Pool	424,903	-	-	0.0%
TOTAL CAPITAL PROJECTS FUNDS	\$ 25,481,989	\$ 52,194,501	\$ 88,075,856	68.7%
DEBT SERVICE FUNDS				
REVENUES				
Taxes	\$ 15,112,824	\$ 15,034,602	\$ 18,338,994	22.0%
Charges for Services	(420,680)	(445,300)	(485,300)	9.0%
Investment Income	33,535	50,000	30,000	-40.0%
Other Financing Srcs	19,700,806	19,703,250	28,702,750	45.7%
TOTAL REVENUES	\$ 34,426,485	\$ 34,342,552	\$ 46,586,444	35.7%
EXPENDITURES				
Operating Expenses	\$ 7,180	\$ 10,000	\$ 10,000	0.0%
Other Costs	-	-	-	0.0%
Principal Payments	10,415,594	25,210,000	38,610,000	53.2%
Interest Payments	23,885,000	9,224,469	7,966,444	-13.6%
TOTAL DEBT SERVICE FUNDS	\$ 34,307,774	\$ 34,444,469	\$ 46,586,444	35.3%

Three Year Consolidated Financial Schedules (continued)

	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	% Inc/Dec from 2022 Budget
ENTERPRISE FUNDS				
REVENUES				
Licenses & Permits	\$ 63,541	\$ 100,000	\$ 100,000	0.0%
Intergovern Revenues	32,822.25	32,900.00	32,900.00	0.0%
Charges for Services	77,862,200.25	82,396,330.00	83,937,600.00	1.9%
Investment Income	78,138.86	230,000.00	81,000.00	-64.8%
Other Revenues	13,766,474.29	15,328,700.00	15,295,700.00	-0.2%
Other Financing Srcs	10,350,913.42	765,679.00	681,191.00	-11.0%
TOTAL REVENUES	\$ 102,154,091	\$ 98,853,609	\$ 100,128,391	1.3%
EXPENDITURES				
Water & Sewer Fund	\$ 882,479	\$ -	\$ -	0.0%
Waste Water Treatment	11,246,231	12,214,394	13,123,105	7.4%
Sewer Services	2,977,070	3,097,200	3,309,700	6.9%
General Operations	15,532,283	33,562,198	34,097,638	1.6%
Commercial Services	1,852,981	2,235,781	2,498,009	11.7%
Engineering	4,683,384	5,759,618	6,112,928	6.1%
Meter Services	558,045	1,067,836	769,315	-28.0%
Water Services	998,068	1,164,000	1,172,000	0.7%
Water Treatment Facility	6,806,991	9,106,750	8,391,905	-7.8%
Maintenance	6,161,911	7,610,153	7,708,600	1.3%
Capital - General Operations	16,863,609	19,650,000	19,650,000	0.0%
Capital - Water and Sewer	9,372,594	-	-	0.0%
Total Water & Sewer Fund	\$ 77,935,647	\$ 95,467,930	\$ 96,833,200	1.4%
EXPENDITURES				
Litter Detail	\$ 84,035	\$ 96,132	\$ 105,401	9.6%
Recycling & Solid Waste	1,805,451	2,079,028	1,972,603	-5.1%
Landfill - Unrestricted	1,207,292	750,000	750,000	0.0%
Landfill - Restricted	279,200	460,519	467,187	1.4%
Total Recycling & Solid Waste Fund	\$ 3,375,977	\$ 3,385,679	\$ 3,295,191	-2.7%
TOTAL ENTERPRISE FUNDS	\$ 81,311,624	\$ 98,853,609	\$ 100,128,391	1.3%
INTERNAL SERVICE FUNDS				
REVENUES				
Charges for Services	\$ 40,224,089	\$ 39,946,797	\$ 41,040,720	2.7%
Investment Income	38,184	105,000	36,000	-65.7%
Miscellaneous Rev	259,867	195,000	240,000	23.1%
Other Financing Srcs	1,226,990	1,095,293	1,933,822	76.6%
TOTAL REVENUES	\$ 41,749,129	\$ 41,342,090	\$ 43,250,542	4.6%
EXPENDITURES				
Risk Management	\$ 2,424,963	\$ 2,659,137	\$ 3,297,970	24.0%
Employee Health Benefits	41,520,566	34,269,157	34,942,831	2.0%
Wellness Center	554,503	1,104,600	1,111,153	0.6%
Workers' Compensation	1,506,847	1,394,516	1,845,723	32.4%
Fleet Maintenance	1,753,255	1,914,680	2,052,865	7.2%
TOTAL INTERNAL SERVICE FUNDS	\$ 47,760,134	\$ 41,342,090	\$ 43,250,542	4.6%
TOTAL ALL FUNDS	\$ 416,465,606	\$ 487,572,711	\$ 584,449,187	19.9%

Five Year Budget Projections

GENERAL FUND - FIVE YEAR BUDGET PROJECTIONS FY 2023 to FY 2027

Results of Operations	2023 Projected Budget	Percent Change	2024 Projected Budget	Percent Change	2025 Projected Budget	Percent Change	2026 Projected Budget	Percent Change	2027 Projected Budget	Percent Change
Projected Budget										
Revenues	\$ 186,100,000	13.36%	\$ 195,405,000	5.00%	\$ 202,244,175	3.50%	\$ 207,300,279	2.50%	\$ 212,482,786	2.50%
Expenditures	186,100,000	13.36%	195,405,000	5.00%	202,244,175	3.50%	207,300,279	2.50%	212,482,786	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	Percent Rec/Used	Percent Rec/Used	Percent Rec/Used	Percent Rec/Used
Revenues over Budget	191,683,000	103.0%	200,290,125	102.5%	206,289,059	102.0%	210,409,784	101.5%	214,607,614	101.0%
Expenditures under Budget	183,308,500	98.5%	193,450,950	99.0%	200,221,733	99.0%	205,227,277	99.0%	210,357,958	99.0%
Increase/(Decrease) for year	\$ 8,374,500		\$ 6,839,175		\$ 6,067,325		\$ 5,182,507		\$ 4,249,656	

*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	Pct of Bgt	Projected Budget	Pct of Bgt	Projected Budget	Pct of Bgt	Projected Budget	Pct of Bgt	Projected Budget	Pct of Bgt
Unassigned Fund Balance	\$ 186,100,000		\$ 195,405,000		\$ 202,244,175		\$ 207,300,279		\$ 212,482,786	
Beginning of Year	\$ 53,566,963	28.8%	\$ 61,413,000	31.4%	\$ 64,483,650	31.9%	\$ 66,740,578	32.2%	\$ 68,409,092	32.2%
Increase/(Decrease) for year	8,374,500		6,839,175		6,067,325		5,182,507		4,249,656	
Subtotal before transfer to Capital Fund	\$ 61,941,463		\$ 68,252,175		\$ 70,550,975		\$ 71,923,085		\$ 72,658,748	
Equity transfer to Capital Fund	(528,463)		(3,768,525)		(3,810,397)		(3,513,993)		(2,539,429)	
Changes in assigned balances										
Ending Unassigned Fund Balance	\$ 61,413,000		\$ 64,483,650		\$ 66,740,578		\$ 68,409,092		\$ 70,119,319	

General Fund unassigned Fund Balance as a % of Budget	33%	33%	33%	33%	33%
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*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

	2024	2025	2026	2027
Property Taxes - Tax Digest	5.0%	3.5%	3.0%	2.5%
Total Taxes	5.0%	3.5%	3.0%	2.5%
Judicial System	5.0%	3.5%	3.0%	2.5%
General Government	5.0%	3.5%	3.0%	2.5%
Public Safety	5.0%	3.5%	3.0%	2.5%
Health and Welfare	5.0%	3.5%	3.0%	2.5%
Parks and Recreation	5.0%	3.5%	3.0%	2.5%
Housing and Development	5.0%	3.5%	3.0%	2.5%

EXPENDITURE ASSUMPTIONS

Salary & Benefits increases	4.5%	4.0%	3.0%	2.5%
New Positions				
Sheriff's Office	7.0%	4.0%	3.0%	2.5%
Operating Expenses- % Increase				
IST &GIS				
EMS Contract	3.0%	3.0%	3.0%	3.0%
Library funding	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%
New Facilities operating costs				
Park & Recreation	[to be determined from updated CIP]			
Transfers to Capital Fund				
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.



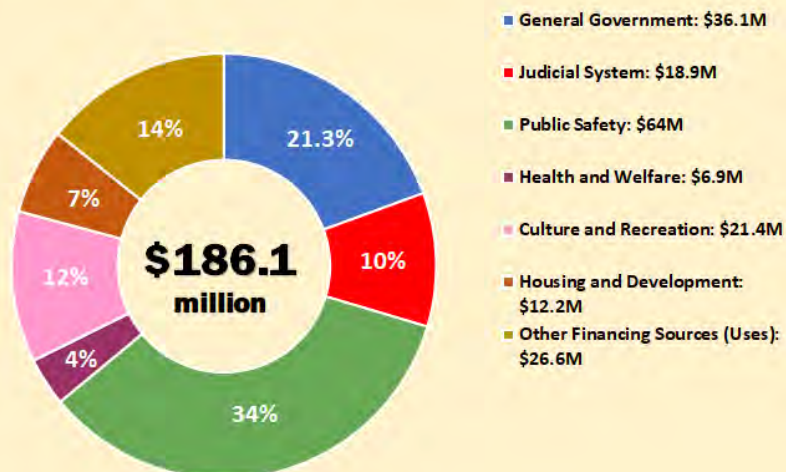
General Fund

Detail by function type, then alphabetical order

98	General Government	\$ 36,144,654	128	Public Safety	\$ 64,016,958
99	Administration	1,367,743	129	Ambulance Service	1,055,841
100	Board of Commissioners	546,650	130	Coroner's Office	201,334
101	Business License	680,393	131	Emergency Management Agency	452,426
102	Communications	916,029	132	Public Safety Radio System	367,338
103	Employment Services	1,719,932	133	Sheriff's Office	61,940,019
104	Finance	2,353,483	134	Public Health and Welfare	\$ 6,857,036
105	GIS	1,657,331	135	Animal Services	836,248
106	IS&T	4,895,836	136	Animal Shelter	1,981,065
107	Office Services	561,260	137	Mental Health Administration	60,444
108	Procurement	1,103,433	138	Non-Profit Funding	250,000
109	Public Facilities	7,788,063	139	Public Health Administration	153,244
110	Urban Development	286,254	140	Public Transportation	919,776
111	Tax Assessor	4,083,995	141	Public Welfare	185,672
112	Tax Commissioner	4,744,827	142	Senior Services	2,470,587
113	Voter Registration	1,440,419	144	Culture and Recreation	\$ 21,368,696
*	Non-Departmental	1,999,006	145	Extension Services	323,563
114	Judicial Services	\$ 18,934,592	146	Library	8,000,901
115	Accountability Court	626,168	147	Parks & Recreation	13,044,232
116	Board of Equalization	53,247	152	Housing and Development	\$ 12,198,131
117	Clerk of Courts	3,546,883	153	Building & Economic Development	4,070,323
118	Court Administration	1,692,303	155	Capital Project Management	1,613,124
119	District Attorney	1,100,227	156	Code Compliance	1,608,796
120	Indigent Defense	1,727,735	157	Economic Development (Chamber)	450,000
121	Juvenile Court	2,379,318	158	Natural Resources & Conservation	123,790
122	Magistrate Court	1,627,563	159	Planning & Community Development	4,332,098
123	Pre-Trial Services	395,277	162	Other Financing	\$ 26,579,936
124	Probate Court	1,624,144	163	Contingency	6,388,991
125	State Court	1,262,879	164	Non-Departmental	18,390,945
126	State Court Solicitor	2,226,303	165	Retiree Benefits	1,800,000
127	Superior Court	672,545			
				GENERAL FUND	\$ 186,100,000

* The Non-Departmental operating expenditures in the amount of \$1,999,006 is displayed in the General Government function. Whereas the remaining expenditure amount of \$18,390,945 is displayed in the Other Financing Function as it includes transfers, contingency, and other financing costs.

General Government Expenditure Budget



General Government



Forsyth County Administration Building



Forsyth County Voter & Registration Building

Top 10 Department Budgets in General Government

Department	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of General Fund
Public Facilities	6,686,876	7,471,492	7,788,063	4.2%
Info Systems & Technology	4,250,003	4,724,861	4,895,836	2.6%
Tax Commissioner's Office	4,309,295	4,645,769	4,744,827	2.5%
Tax Assessor	3,561,488	3,928,759	4,083,995	4.0%
Finance	1,851,925	1,914,106	2,353,483	1.3%
Employment Services	1,247,461	1,449,521	1,719,932	18.7%
Non Department (Operating)	1,220,773	1,555,200	1,999,006	1.1%
Voter Registration	1,040,224	2,582,735	1,440,419	0.8%
Administration	1,395,076	1,278,367	1,367,743	0.7%
GIS	1,347,824	1,439,952	1,657,331	0.9%
Other Departments (7)	3,321,971	3,706,848	4,094,019	10.4%
General Government	\$30,232,917	\$34,697,610	\$36,144,654	19.42%



General Fund

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

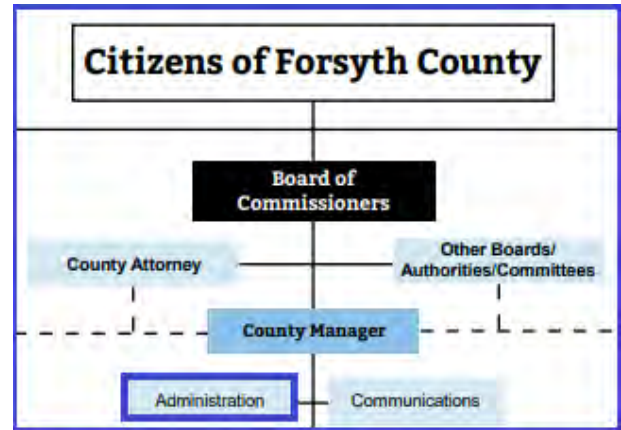
Website <https://www.forsythco.com/Departments-Offices/Administration>
Phone (770) 781-2101

Goals & Objectives

Goal #1

Develop a list of desired goals and objectives and issues of concern as determined by the Board of Commissioners.

- Identify issues of importance to the BOC.
- Identify a strategy to address the issues.
- Develop a funding plan to implement agreed upon goals and objectives and address issues of concern.



Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$1,029,642	\$909,451	\$981,849	8.0%
Benefits	300,749	28,593	299,542	4.5%
Operating Expenses	50,282	67,215	71,065	5.7%
Capital Outlays	572	-	-	-
Interfund/Dept Chrgs	13,831	15,108	15,288	1.2%
TOTAL Expenditures	\$1,395,076	\$1,278,367	\$1,367,744	7.0%
Full Time Positions	9	8	8	0.0%

Board of Commissioners

Mission

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

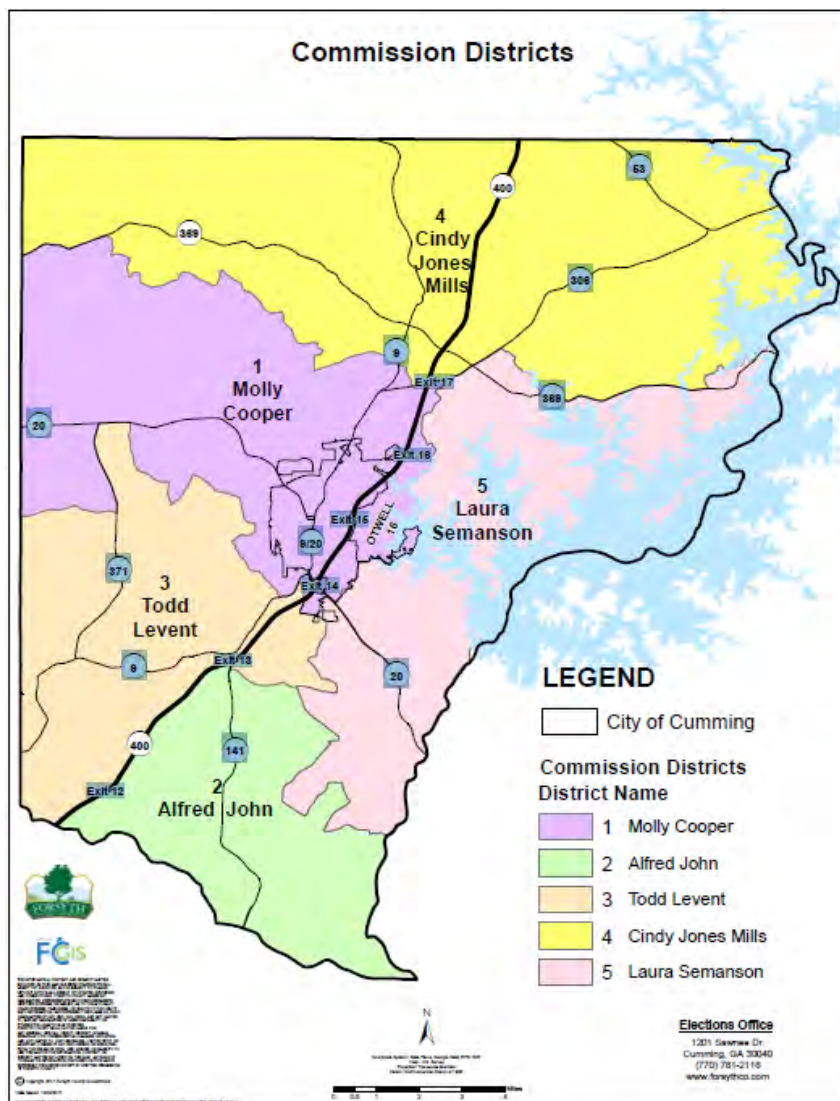
Description

The Board of Commissioners is made up of five members, each living in a specific district and elected to serve four-year terms. Each January, the five members elect one of their own to serve as chairman of the board for the coming year.

Contact

Website

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



2022 Forsyth County Board of Commissioners

District 1—Molly Cooper, Vice Chair

District 2—Alfred John, Chair

District 3—Todd Levent, Secretary

District 4—Cindy Jones Mills, Member

District 5—Laura Semanson, Member

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$203,059	\$203,061	\$255,689	25.9%
Benefits	62,313	87,839	106,785	21.6%
Operating Expenses	94,143	170,400	169,200	-0.7%
Interfund/Dept Chrgs	13,605	14,940	14,976	0.2%
TOTAL Expenditures	\$373,120	\$476,240	\$546,650	14.8%
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.

- This will enhance the customer experience and provide better accessibility to apply for business licenses.
- Reduce 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 uniformed and user friendly.

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

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
New business licenses	901	950	1,000
Business licenses renewals	6,996	7,205	7,425
Alcohol fee collection	\$817,966	\$845,000	\$870,000

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$401,483	\$376,000	\$376,000	0.0%
Charges for Services	\$463	\$100	\$100	0.0%
TOTAL Revenues	\$401,946	\$376,100	\$376,100	0.0%
EXPENDITURES				
Salaries	\$315,793	\$383,276	\$413,365	7.9%
Benefits	177,515	175,421	184,183	5.0%
Operating Expenses	50,795	60,670	77,769	28.2%
Capital Outlays	1,275	4,300	-	-100.0%
Interfund/Dept Chrgs	4,571	4,956	5,076	2.4%
TOTAL Expenditures	\$549,949	\$628,623	\$680,393	8.2%
Full Time Positions	6	7	7	0.0%

Financials

Communications

Mission

The Department of Communications serves as a county information resource for the community, elected officials, employees and the media by providing professional assistance with a commitment to accuracy and integrity.

Description

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

Contact

Website

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

Goals & Objectives

Goal #1

Tell the County's story in ways that are effective, engaging and creative.

- Create proactive multimedia campaigns leveraging the full suite of communication tools.
- Leverage video production for innovative and dynamic storytelling.

Goal #2

Elevate County's brand with consistent branding and messaging.

- Ensure updated branding guide is utilized throughout the County departments.
- Communicate proactively and consistently with residents and stakeholders impacted by County issues and actions.

Goal #3

Find new ways to reach citizens through a robust community outreach program.

- Cultivate resident ambassadors through Student Government Academy and Citizens Academy.
- Bring Forsyth County into the community through community events and partnerships.

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Media contacts	95	125	144
Videos with Meetings	167	151	160
Video productions (No Meetings)	66	70	81
Press Releases & Media Specific Emails	115	125	144
Social Media Posts *	1,222	871	1,002

Measures

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

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$10,000	\$10,000	\$10,000	0.0%
Charges for Services	\$320	\$0	\$0	-
TOTAL Revenues	\$10,320	\$10,000	\$10,000	0.0%
EXPENDITURES				
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%
TOTAL Expenditures	\$643,691	\$814,027	\$916,029	25.3%
Full Time Positions	6	7	7	0.0%

◆ BOC Community Liaison position approved in mid-2021.

Employment Services

Mission

The mission of Employment Services is to provide human resource and payroll services to the county employees with the purpose of enhancing 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 Employment Services provides a wide scope of human resource services and programs to the employees of Forsyth County Government with the purpose of enhancing 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	2021 Actual	2022 Estimated	2023 Projected
Number of Leaves Processed	213	250	275
Number of Benefit Updates/Changes	663	735	808
Applications Processed	8,831	7,500	9,000
Employment Verifications	415	500	700
New Hires Processed	378	615	550
Attrition Rate	15%	15%	10%

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$790,546	\$753,057	\$934,679	13.4%
Benefits	315,988	303,842	400,466	20.9%
Operating Expenses	131,829	222,970	349,298	33.7%
Capital Outlays	-	-	25,433	-
Interfund/Dept Chrgs	9,099	9,948	10,056	1.1%
TOTAL Expenditures	\$1,247,462	\$1,289,817	\$1,719,932	25.7%
Full Time Positions	7	7	11	57.1%

Employees moved to Employment Services from Payroll Services during FY 2023 Budget Process.

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 systems to include monthly financials, budget vs. actual, bond, SPLOST, impact fee, LOST, and grant reports; plus, additional historical and projection data added 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	2021 Actual	2022 Estimated	2023 Projected
Number of invoices processed	23,771	23,000	22,500
Number of checks printed	8,847	8,200	7,900
ACH payments processed	2,052	2,300	2,500

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$4,220	\$3,500	\$4,000	14.3%
Misc. Revenue	-	-	-	-
TOTAL Revenues	\$4,220	\$3,500	\$4,000	14.3%
EXPENDITURES				
Salaries	\$1,215,433	\$1,235,610	\$1,532,183	24.0%
Benefits	512,721	535,074	663,717	24.0%
Operating Expenses	107,810	127,450	136,181	6.9%
Capital Outlays	1,348	-	5,250	-
Interfund/Dept Chrgs	14,614	15,972	16,152	1.1%
TOTAL Expenditures	\$1,851,926	\$1,914,106	\$2,353,483	23.0%
Full Time Positions	17	17	17	0.0%

Measures

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 develop an enterprise GIS program that will allow Forsyth County to study existing business processes and to 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 requests 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	2021 Actual	2022 Estimated	2023 Projected
Increase Redundancy in production workflows to 3 resources	60%	70%	85%
Increase redundancy in DBA role to 4 resources across all work-	60%	65%	75%
Leverage server monitoring software to maintain an uptime of at	98%	98%	98%
Align GIS Services Apps Servers to GIS industry best practices to	80%	85%	90%
Migrate major GIS editing workflows to ArcGIS Pro to support the	40%	60%	80%

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$430,416	\$434,284	\$451,300	3.9%
TOTAL Revenues	\$430,416	\$434,284	\$451,300	3.9%
EXPENDITURES				
Salaries	\$749,305	\$807,907	\$829,486	2.7%
Benefits	337,106	355,505	369,273	3.9%
Operating Expenses	109,801	160,500	342,400	113.3%
Capital Outlays	141,238	104,700	104,700	0.0%
Interfund/Dept Chrgs	10,375	11,340	11,472	1.2%
TOTAL Expenditures	\$1,347,825	\$1,439,952	\$1,657,331	15.1%
Full Time Positions	11	11	11	0.0%

Information Systems & Technology

Mission

To provide secure, reliable and efficient technological 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

<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	2021 Actual	2022 Estimated	2023 Projected
Network availability	99.0%	99.9%	99.9%
Percent of projects completed on time	80.0%	85.0%	90.0%
End user security training and evaluation	100.0%	100.0%	100.0%
All critical tickets resolved within 4 hours	99.0%	100.0%	100.0%

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$1,007,100	\$1,027,260	\$1,068,700	4.0%
TOTAL Revenues	\$1,007,100	\$1,027,260	\$1,068,700	4.0%
EXPENDITURES				
Salaries	\$1,682,681	\$1,800,556	\$1,760,986	-2.2%
Benefits	616,986	645,043	650,723	0.9%
Operating Expenses	1,923,216	2,092,650	2,322,465	11.0%
Capital Outlays	-	156,960	131,710	-16.1%
Interfund/Dept Chrgrs	27,120	29,652	29,952	1.0%
TOTAL Expenditures	\$4,250,003	\$4,724,861	\$4,895,836	3.6%
Full Time Positions	20	19	19	0.0%

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. Current services are provided by More Business Solutions.

Goals & Objectives

Goal #1

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



Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Operating Expenses	\$497,314	\$545,000	\$561,260	3.0%
TOTAL Expenditures	\$497,314	\$545,000	\$561,260	3.0%
Full Time Positions	-	-	-	-

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, fair and equitable treatment of all persons involved in public procurement, and the highest level of customer service for

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 it out of the office.

Performance Measures

	2021 Actual	2022 Estimated	2023 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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$0	\$3,000	\$3,000	0.0%
TOTAL Revenues	\$0	\$3,000	\$3,000	0.0%
EXPENDITURES				
Salaries	\$723,378	\$758,072	\$742,796	-2.0%
Benefits	335,671	331,302	316,657	-4.4%
Operating Expenses	20,591	31,900	33,600	5.3%
Capital Outlays	-	-	-	-
Interfund/Dept Chrgs	9,389	10,260	10,380	1.2%
TOTAL Expenditures	\$1,089,029	\$1,131,534	\$1,103,433	-2.5%
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 in order 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 2022.
- 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	2021 Actual	2022 Estimated	2023 Projected
Complete assigned capital projects within budget and schedule.	90%	90%	90%
Maintain customer service satisfaction rates above 85%	N/A	85.0%	85.0%
Maintain work order and PM completion rates at 90% or above	93%	95%	95%
Provide timely service with work order backlogs for work orders over 30 day(less than 10 per month)	5	5	5
Promote a safe working environment and complete monthly safety training.	100%	100%	100%

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$515,916	\$526,224	\$547,800	4.1%
Miscellaneous Revenues	110,594	156,464	160,737	2.7%
TOTAL Revenues	\$626,510	\$682,688	\$708,537	3.8%
EXPENDITURES				
Salaries	\$1,346,777	\$1,457,433	\$1,468,195	0.7%
Benefits	691,880	747,194	757,522	1.4%
Operating Expenses	4,578,214	5,137,835	5,347,270	4.1%
Capital Outlays	-	56,000	140,096	150.2%
Interfund/Dept Chrgs	70,005	73,030	74,980	2.7%
TOTAL Expenditures	\$6,686,876	\$7,471,492	\$7,788,063	4.2%
Full Time Positions	27	27	27	0.0%

Urban 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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Other Costs	\$130,137	\$271,128	\$286,254	5.6%
TOTAL Expenditures	\$130,137	\$271,128	\$286,254	5.6%
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 2023 digest. To assertively defend values placed on the 2023 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	2021 Actual	2022 Estimated	2023 Projected
Number of Real Property Returns	101	144	207
Review properties-1/3 of county annually	31,647	32,132	32,700
Number of Appeals to Process	872	3,200	3,200
Homestead Application Processing	6,086	6,314	6,551
Deeds processed and Sale Review and Analysis	16,427	18,818	21,453
Annual Assessment Notices prepared and processed	94,942	96,392	97,900
Personal Property Returns mailed and processed	15,055	15,356	15,663
New Construction Data Collection: Residential and Commercial	7,730	7,082	7,500
Mobile Homes Valued and Processed	2,283	2,246	2,250

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$204	\$0	\$0	-
TOTAL Revenues	\$204	\$0	\$0	-
EXPENDITURES				
Salaries	\$2,098,200	\$2,222,175	\$2,307,828	3.9%
Benefits	1,048,758	1,143,796	1,153,286	0.8%
Operating Expenses	359,189	503,400	560,925	11.4%
Capital Outlays	-	-	-	-
Interfund/Dept Chrgs	55,342	59,388	61,956	4.3%
TOTAL Expenditures	\$3,561,488	\$3,928,759	\$4,083,995	3.9%
Full Time Positions	38	38	38	0.0%

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

Assist all customers in a timely manner with great

- Promote the customer survey so we can better analyze performance and make improvements
- Decrease the average hold time on phone calls to 15 seconds while the volume of phone calls increases

Goal #2

Ensure that all information provided to the county and our customers are accurate.

- Work with Tax Assessors to provide accurate Tax Digest and update any changes

Goal #3

Increase workplace efficiencies that will help impact revenue, increase our recovered delinquent payees and overall increase daily operations.

- Utilize technology and current software to identify delinquent accounts and work to receive payment

Division	2023 Adopted Budget	% of Total	FTE	% of Total
Accounting	0	0%	0	0%
Administration	\$4,744,827	100%	44	100%
Auto	0	0%	0	0%
Property	0	0%	0	0%
Tax Commissioner	\$4,744,827		44	

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Property tax bills	109,210	109,952	112,151
Property tax transactions	192,112	199,796	207,788
Motor vehicle transactions	315,351	326,893	339,969
Property and motor vehicle taxes collected (includes payments, refunds, etc)	\$463.7 Mil	\$496.1 Mil	\$530.8 Mil

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$88,926	\$64,000	\$80,000	25.0%
Charges for Services	8,028,533	7,720,000	9,065,750	17.4%
TOTAL Revenues	\$8,117,459	\$7,784,000	\$9,145,750	17.5%
EXPENDITURES				
Salaries	\$2,309,985	\$2,592,928	\$2,689,427	3.7%
Benefits	1,155,979	1,211,458	1,187,744	-2.0%
Operating Expenses	752,730	789,671	817,700	3.5%
Capital Outlays	45,465	2,500	-	-100.0%
Interfund/Dept Chrgrs	45,135	49,212	49,956	1.5%
TOTAL Expenditures	\$4,309,295	\$4,645,769	\$4,744,827	2.1%
Full Time Positions	44	44	44	0.0%

FY2023 Re-Organization of Tax Commissioner's Accounts to be under the Admin division only

Voter Registrations & 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 for upcoming 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 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	2021	2022	2023
	Actual	Estimated	Projected
Number of registered voters (active and inactive)	172,688	174,000	176,000
Number of countywide elections	2	4	0
Ballots mailed	28,201	55,000	500
Poll official training	893	2,000	1,000
Voter registrations processed (new registrants and changes)	16,250	80,000	16,000

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$105,864	\$8,000	\$0	-100.0%
TOTAL Revenues	\$105,864	\$8,000	\$0	-100.0%
EXPENDITURES				
Salaries	\$659,619	\$1,781,556	\$859,182	-51.8%
Benefits	269,446	383,625	312,818	-18.5%
Operating Expenses	103,776	409,490	260,259	-36.4%
Capital Outlays	-	-	-	-
Interfund/Dept Chrgs	7,383	8,064	8,160	1.2%
TOTAL Expenditures	\$1,040,224	\$2,582,735	\$1,440,419	-44.2%
Full Time Positions	9	10	11	10.0% 113

Judicial System



Conceptual Rendering for the Juvenile Justice Center to be opened in late 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	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of General Fund
Clerk of Courts	3,050,364	3,426,396	3,546,883	1.9%
Juvenile Court	1,891,031	2,353,333	2,379,318	1.3%
State Court Solicitor	2,022,482	2,091,913	2,226,303	1.2%
Indigent Defense	1,562,422	1,623,134	1,727,735	0.9%
Magistrate Court	1,463,479	1,618,868	1,627,563	0.9%
Probate Court	1,357,797	1,541,304	1,624,144	0.9%
Court Administration	1,303,709	1,420,654	1,692,303	0.9%
State Court	1,075,977	1,218,634	1,262,879	0.7%
District Attorney	1,011,382	1,047,569	1,100,227	0.6%
Superior Court	564,172	627,018	672,545	0.4%
Other Departments (3)	821,165	950,417	1,074,692	0.6%
Judicial Services	\$16,123,979	\$17,919,240	\$18,934,592	10.2%



General Fund

Accountability Court

Mission

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

Description

The Forsyth County Accountability Court takes in those people who have been marginalized by the criminal justice system, restores self-worth, changes the thought process, and provides a second opportunity to lead a productive life through a court supervised, alternative treatment program.

Contact

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

Goals & Objectives

Goal #1

Reduce the recidivism rate by offering the offender an alternative to incarceration and the tools to abstain from illegal activity through a combined effort of cost-effective measures encourage the offender to become a productive and law-abiding citizen.

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$211,579	\$283,734	\$367,624	29.6%
Benefits	189,884	185,111	193,319	4.4%
Interfund/Dept Chrgs	7,161	7,824	7,920	1.2%
Other Financing Uses	60,958	57,305	57,305	0.0%
TOTAL Expenditures	\$469,583	\$533,974	\$626,168	17.3%
Full Time Positions	5	6	5	-16.7%

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

	https://forsythclerk.com/ClerksOffices/BoardOfEqualization.aspx
Website	BoardOfEqualization.aspx
Email	Boe@forsythco.com

Goals & Objectives

Goal #1 Secure full board membership through Grand Jury appointments.

- Currently all 12 board positions are filled. Two members were appointed in 2022 to fill the remaining positions.

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$30,250	\$25,750	\$35,250	36.9%
Benefits	1,989	1,970	2,697	36.9%
Operating Expenses	1,903	15,300	15,300	0.0%
TOTAL Expenditures	\$34,142	\$43,020	\$53,247	23.8%
Full Time Positions	0	0	0	-

Clerk of Courts

Mission

The mission of the Clerk of Court is to provide the most up to date information in the most expeditious manner possible.

Description

The Clerk of Courts office is the official keeper of the records for all Superior Court and State Court filings in Forsyth County, including the Traffic Violations Bureau, and is the custodian and protector of all land and property records in the county. Additional duties include, but are not limited to: managing court trial and grand juries, approving Notaries Public, registering Trade Names, and providing oversight and support to the county Board of Tax Equalization. As an impartial, elected constitutional office accountable only to the citizens of Forsyth County, the Clerk provides some of the most important checks-and-balances needed in both local county government and the state's judicial system.

Contact

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

Goals & Objectives

Goal #1

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

- Implemented and completed the mandatory electronic Uniform Commercial Code (UCC) filings to further streamline the office and increase the number electronic filing options to the public.
- Implemented with ongoing improvements to the electronic filings in criminal cases improving the quality of data of the Georgia Crime Information Center and offer efficiencies to attorneys and public. Senate Bill 441 successfully passed legislature this session to address GCIC data improvements statewide.

Goal #2

Develop new process for initial Temporary Protective

- Successful implementation of 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.

- Completed 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. Plat books from the year 1959 to present are now scanned and available online.

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Juvenile Court Case Load	716	825	975
State Court Case Load	14,055	16,275	18,700
Superior Court Case Load	3,475	4,000	4,600

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$1,735,009	\$1,185,000	\$1,185,000	0.0%
TOTAL Revenues	\$1,735,009	\$1,185,000	\$1,185,000	0.0%
EXPENDITURES				
Salaries	\$1,718,714	\$1,934,309	\$2,030,335	5.0%
Benefits	933,525	1,008,675	1,029,486	2.1%
Operating Expenses	371,780	454,600	457,950	0.7%
Interfund/Dept Chrgs	26,344	28,812	29,112	1.0%
TOTAL Expenditures	\$3,050,364	\$3,426,396	\$3,546,883	3.5%
Full Time Positions	33	33	34	3.0%

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$818,000	\$870,705	\$1,007,535	15.7%
Benefits	276,086	313,209	403,468	28.8%
Operating Expenses	204,468	231,100	275,600	19.3%
Capital Outlays	-	-	-	-
Interfund/Dept Chrgs	5,156	5,640	5,700	1.1%
TOTAL Expenditures	\$1,303,709	\$1,420,654	\$1,692,303	19.1%
Full Time Positions	10	10	10	0.0%

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Miscellaneous Rev	\$7,403	\$7,700	\$7,500	-2.6%
TOTAL Revenues	\$7,403	\$7,700	\$7,500	-2.6%
EXPENDITURES				
Salaries	\$638,707	\$662,923	\$689,433	4.0%
Benefits	306,228	317,714	302,945	-4.6%
Operating Expenses	49,702	48,800	49,500	1.4%
Capital Outlays	-	-	39,713	-
Interfund/Dept Chrgs	16,745	18,132	18,636	2.8%
TOTAL Expenditures	\$1,011,382	\$1,047,569	\$1,100,227	5.0%
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	2021 Actual	2022 Estimated	2023 Projected
Number of first appearance hearings attended by IDO staff	265	270	275
Number of court sessions (Magistrate, State, Superior) attended	297	300	310
Number of individuals that IDO staff met with at first appearance hearings	425	500	525
Number of cases created by the Indigent Defense Office	3,300	3,100	3,150
Number of cases where an attorney was appointed by court order	1,230	1,200	1,250

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Intergovern Revenues	\$124,105	\$124,000	\$124,000	0.0%
Charges for Services	37,070	48,000	48,000	0.0%
TOTAL Revenues	\$161,175	\$172,000	\$172,000	0.0%
EXPENDITURES				
Salaries	\$226,594	\$332,078	\$370,123	11.5%
Benefits	125,041	158,904	167,274	5.3%
Operating Expenses	1,205,901	1,126,800	1,184,938	5.2%
Interfund/Dept Chrgs	4,887	5,352	5,400	0.9%
TOTAL Expenditures	\$1,562,422	\$1,623,134	\$1,727,735	6.4%
Full Time Positions	5	5	5	0.0%

Juvenile Court & Judges

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	2021	2022	2023
	Actual	Estimated	Projected
Juvenile complaints filed	715	800	858
Successful diversionary cases	191	210	280
Youth referred to court programs	100	110	145
Youth successful complete 180 court program	97	107	138

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Intergovern Revenues	\$100,000	\$100,000	\$100,000	0.0%
Charges for Services	16	-	-	-
Fines & Forfeit	194	-	-	-
Miscellaneous Rev	600	8,000	8,000	0.0%
TOTAL Revenues	\$100,810	\$108,000	\$108,000	0.0%
EXPENDITURES				
Salaries	\$846,651	\$917,694	\$925,363	0.8%
Benefits	323,440	343,503	336,470	-2.0%
Operating Expenses	703,929	1,073,500	1,098,705	2.3%
Interfund/Dept Chrgs	17,012	18,636	18,780	0.8%
TOTAL Expenditures	\$1,891,031	\$2,353,333	\$2,379,318	1.1%
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	2021 Actual	2022 Estimated	2023 Projected
Cases filed, civil & criminal	5,822	6,000	6,500
Cases processed, civil & criminal	6,721	7,000	7,300
First appearance bond hearing	2,690	2,800	3,000
Number of Warrants issued	2,996	3,500	3,700

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$0	\$10,000	\$10,000	0.0%
Charges for Services	1,454	1,000	1,000	0.0%
Fines & Forfeit	390,547	350,000	350,000	0.0%
Miscellaneous Rev	1,011	2,000	1,500	-25.0%
TOTAL Revenues	\$393,012	\$363,000	\$362,500	-0.1%
EXPENDITURES				
Salaries	\$1,002,142	\$1,090,051	\$1,090,477	0.0%
Benefits	341,684	403,789	410,979	1.8%
Operating Expenses	106,266	110,400	111,323	0.8%
Interfund/Dept Chrgs	13,386	14,628	14,784	1.1%
TOTAL Expenditures	\$1,463,479	\$1,618,868	\$1,627,563	0.5%
Full Time Positions	12	12	12	0.0%

Financials

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	2021 Actual	2022 Estimated	2023 Projected
New Bond Cases Opened	999	1,200	1,320
Drug screens performed	5,421	5,700	6,270
New family intervention cases opened	25	26	30
Bond supervision compliance rate by %	96.0%	97.0%	97.0%

Measures

Financials	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$198,935	\$225,082	\$233,472	3.7%
Benefits	97,347	124,019	128,309	3.5%
Operating Expenses	18,355	21,250	30,400	43.1%
Interfund/Dept Chrgs	2,803	3,072	3,096	0.8%
TOTAL Expenditures	\$317,440	\$373,423	\$395,277	5.9%
Full Time Positions	3	4	4	0.0%

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)	\$130
Passport (15 years or younger)	\$100
Passport application fee	\$35

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Marriage Licenses	\$76,088	\$70,000	\$70,000
Weapons Carry Licenses	\$166,050	\$100,00	\$150,00
Passports	\$78,330	\$175,000	\$150,000
Printing & duplicating services	\$262,248	\$240,000	\$300,000
Other Fees & Licenses	\$177,505	\$100,000	\$175,000

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$320,469	\$470,000	\$470,000	0.0%
Charges for Services	449,447	340,000	340,000	0.0%
TOTAL Revenues	\$769,916	\$810,000	\$810,000	0.0%
EXPENDITURES				
Salaries	\$797,621	\$861,882	\$879,680	2.1%
Benefits	422,583	439,734	454,620	3.4%
Operating Expenses	124,160	225,000	275,000	22.2%
Interfund/Dept Chrgs	13,433	14,688	14,844	1.1%
TOTAL Expenditures	\$1,357,797	\$1,541,304	\$1,624,144	5.4%
Full Time Positions	14	14	14	0.0%

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$325,070	\$220,000	\$265,000	20.5%
Fines & Forfeit	1,927,572	1,850,000	1,850,000	0.0%
TOTAL Revenues	\$2,252,643	\$2,070,000	\$2,115,000	2.2%
EXPENDITURES				
Salaries	\$757,581	\$839,511	\$867,518	3.3%
Benefits	263,505	304,523	311,529	2.3%
Operating Expenses	41,457	59,900	69,000	15.2%
Interfund/Dept Chrgs	13,434	14,700	14,832	0.9%
TOTAL Expenditures	\$1,075,977	\$1,218,634	\$1,262,879	3.6%
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	2021 Actual	2022 Estimated	2023 Projected
Cases filed in Forsyth County State Court and Magistrate Court	12,500	12,500	14,000
Cases disposed Forsyth County State Court and Magistrate Court	11,250	13,000	12,750

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$48,150	\$40,000	\$50,000	25.0%
Miscellaneous Rev	142,383	225,000	225,000	0.0%
TOTAL Revenues	\$190,533	\$265,000	\$275,000	3.8%
EXPENDITURES				
Salaries	\$1,390,497	\$1,428,516	\$1,487,391	4.1%
Benefits	555,374	575,781	600,697	4.3%
Operating Expenses	47,017	55,600	66,885	20.3%
Capital Outlays	-	-	38,378	-
Interfund/Dept Chrgs	29,594	32,016	32,952	2.9%
TOTAL Expenditures	\$2,022,482	\$2,091,913	\$2,226,303	6.4%
Full Time Positions	20	20	19	-5.0%

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$155,259	\$170,000	\$170,000	0.0%
Fines & Forfeit	211,168	150,000	150,000	0.0%
TOTAL Revenues	\$366,427	\$320,000	\$320,000	0.0%
EXPENDITURES				
Salaries	\$446,913	\$485,168	\$499,207	2.9%
Benefits	85,568	87,226	97,690	12.0%
Operating Expenses	26,478	48,900	69,900	42.9%
Interfund/Dept Chrgs	5,212	5,724	5,748	0.4%
TOTAL Expenditures	\$564,172	\$627,018	\$672,545	7.3%
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

Top Department Budgets in Public Safety

Department	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of General Fund
Sheriff's Office	51,053,157	55,739,697	61,940,019	33.3%
Ambulance Service	967,064	996,076	1,055,841	0.6%
Emergency Management Agency	665,090	389,695	452,426	0.2%
Public Safety Radio System	230,056	250,798	367,338	0.2%
Coroner's Office	203,370	180,779	201,334	0.1%
Public Safety	\$53,118,737	\$57,557,045	\$64,016,958	34.4%

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



General Fund

Ambulance Service

Mission

Provide Forsyth County citizens with the highest quality pre-hospital care and medical transportation services through a unified team of caring professionals.

Description

This cost center accounts for the Ambulance Services contracted with Central EMS as the third-party provider for the county.

Goals & Objectives

Goal #1 Ensure safe and reliable ambulance transportation.

Goal #2 Meet the challenge of an increased demand for service.

Goal #3 Maintain and promote a positive, professional and healthy workplace.



One of the largest emergency medical services networks in the Southeast, Central Emergency Medical Services (Central EMS) has the resources and skilled, caring staff to provide superior medical transport services to the region.

Central EMS specializes in building trusted relationships with medical facilities and municipalities to provide the highest level of clinical care and comfort that is cost-effective, safe and efficient. Central EMS treats patients, their family members and caretakers with the utmost respect and dignity.

At Central EMS, our employees care about serving their communities and provide our patients with an advanced level of care and professionalism. A superior patient experience is the central difference when you call Central EMS.



Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Operating Expenses	\$967,064	\$996,076	\$1,055,841	6.0%
TOTAL Expenditures	\$967,064	\$996,076	\$1,055,841	6.0%
Full Time Positions	0	0	0	-

Coroner & Medical Examiner

Mission

The Forsyth County Coroner's Office endeavors to serve and protect the interests of the community by maintaining a high standard of professionalism and integrity as we determine the cause and manner of death of an individual. As a team, we strive to always provide compassion, respect and dignity for the decedents, their families, and loved ones.

Description

Our top priority is to determine an unbiased cause and manner of death and/or the possibility of criminal involvement. This is accomplished through careful examination and the gathering of evidence at the scene of death. When needed, our department provides testimony in criminal matters for the Forsyth County District Attorney or Public Defender. Our department participates in the Georgia Child Fatality Death review committees. These reviews are conducted by multi-department teams that routinely and systematically examine the circumstances surrounding deaths in a given geographical area and age group. We work with these committees to make recommendations for change that may reduce the risk of unexpected or unnatural death.

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.

- Sending staff to Medico-Legal Death Investigation Course.
- Participate in programs that enrich their knowledge base as related to death investigations.
 - ◇ Coroner Inservice

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$126,758	\$112,222	\$134,471	19.8%
Benefits	35,427	14,885	13,167	-11.5%
Operating Expenses	37,843	50,000	50,000	0.0%
Interfund/Dept Chrgs	3,343	3,672	3,696	0.7%
TOTAL Expenditures	\$203,370	\$180,779	\$201,334	11.4%
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	2021 Actual	2022 Estimated	2023 Projected
Provide 120 hours of classroom training opportunities	80	248	240
In-depth review of emergency management plans	0	4	6
Emergency Management/Emergency Operations exercises	1	4	4

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$600	\$600	\$600	0.0%
TOTAL Revenues	\$600	\$600	\$600	0.0%
EXPENDITURES				
Salaries	\$113,403	\$143,830	\$173,582	20.7%
Benefits	64,004	94,929	91,879	-3.2%
Operating Expenses	196,877	95,800	111,805	16.7%
Capital Outlays	215,430	-	20,000	-
Interfund/Dept Chrgs	4,682	5,136	5,160	0.5%
Other Financing Uses	70,694	50,000	50,000	0.0%
TOTAL Expenditures	\$665,090	\$389,695	\$452,426	16.1%
Full Time Positions	2	3	3	0.0%

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Miscellaneous Rev	\$0	\$31,200	\$31,200	0.0%
TOTAL Revenues	\$0	\$31,200	\$31,200	0.0%
EXPENDITURES				
Salaries	\$84,170	\$85,150	\$88,355	3.8%
Benefits	32,453	33,214	34,352	3.4%
Operating Expenses	109,829	128,486	154,504	20.2%
Capital Outlays	-	-	86,167	-
Interfund/Dept Chrgs	3,603	3,948	3,960	0.3%
TOTAL Expenditures	\$230,056	\$250,798	\$367,338	46.5%
Full Time Positions	1	1	1	0.0%

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Intergovern Revenues	\$0	\$5,000	\$5,000	0.0%
Charges for Services	2,068,580	1,875,300	2,175,300	16.0%
Fines & Forfeit	2,664	-	-	-
Contrib & Don	500	-	-	-
Miscellaneous Rev	360,117	353,000	352,000	-0.3%
TOTAL Revenues	\$2,431,861	\$2,233,300	\$2,532,300	13.4%
EXPENDITURES				
Salaries	\$28,349,142	\$30,693,748	\$36,138,078	17.7%
Benefits	13,382,400	14,539,620	15,195,188	4.5%
Operating Expenses	7,325,680	8,468,360	8,827,258	4.2%
Capital Outlays	499,617	448,700	213,540	-52.4%
Interfund/Dept Chrgs	1,368,944	1,475,784	1,531,248	3.8%
Other Financing Uses	127,373	113,485	34,707	-69.4%
TOTAL Expenditures	\$51,053,157	\$55,739,697	\$61,940,019	11.1%
Full Time Positions	482	486	486	0.0%

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	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of General Fund
Public Transportation	958,595	903,477	919,776	1.8%
Non-Profit Funding	159,601	250,000	250,000	0.0%
Animal Services	681,822	840,113	836,248	-0.5%
Animal Shelter	1,545,575	1,722,407	1,981,065	15.0%
Senior Services	2,074,457	2,603,068	2,470,587	-5.1%
Other Departments (3)	384,677	399,360	399,360	0.0%
Public Health and Welfare	\$5,804,728	\$6,718,425	\$6,857,036	2.06%



General Fund

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	2021 Actual	2022 Estimated	2023 Projected
Average number of animals returned to the owner (RTO) in the field	49	65	80
Resources to increase education & resources to gain compliance	0	25	30
In person Public Education to promote responsible ownership	10	12	14

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$346,974	\$430,576	\$447,005	3.8%
Benefits	211,411	252,227	277,863	10.2%
Operating Expenses	67,467	81,665	99,440	21.8%
Capital Outlays	45,220	63,969	-	-100.0%
Interfund/Dept Chrgs	10,756	11,676	11,940	2.3%
TOTAL Expenditures	\$681,828	\$840,113	\$836,248	-0.5%
Full Time Positions	9	9	9	0.0%

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 spray/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.
- Implemented TNR program which will help reduce litter of kittens born and surrendered into shelter.

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Number of rescue and transport partners	50	60	72
Live release rate	88%	90%	90%
Trap, Neuter, & Retain, Fosters, Adoption & Return to Owner	1,662	1,883	1,975

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$42,492	\$50,000	\$54,500	9.0%
Contributions & Donations	19,400	5,000	100,000	1900.0%
TOTAL Revenues	\$61,893	\$55,000	\$154,500	180.9%
EXPENDITURES				
Salaries	\$770,068	\$931,519	\$1,044,305	12.1%
Benefits	474,037	490,662	633,472	29.1%
Operating Expenses	284,101	241,470	283,920	17.6%
Capital Outlays	-	40,000	-	-100.0%
Interfund/Dept Chrgs	17,369	18,756	19,368	3.3%
TOTAL Expenditures	\$1,545,575	\$1,722,407	\$1,981,065	15.0%
Full-Time Positions	19	19	19	0.0%

Mental Health

Mission

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

Description

The Forsyth County Mental Health facility is affiliated with Avita Community Partners. Avita Community Partners is a resource for individuals and families in northeast Georgia experiencing 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.



CARF Three-Year Accreditation was awarded to Avita Community Partners. CARF accreditation demonstrates Avita's quality, accountability, and commitment to the satisfaction of the persons served.



Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Forsyth County Individuals Served	991	1,041	1,093
Dedicated Staff to Cumming Office	20	21	21

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Interfund/Dept Chrgs	\$399	\$444	\$444	0.0%
Other Costs	60,000	60,000	60,000	0.0%
TOTAL Expenditures	\$60,399	\$60,444	\$60,444	0.0%
Full-Time Positions	-	-	-	-

Non-Profit Funding

Description

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



Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Operating Expenses	\$0	\$15,000	\$15,000	0.0%
Other Costs	159,601	235,000	235,000	0.0%
TOTAL Expenditures	\$159,601	\$250,000	\$250,000	0.0%
Full-Time Positions	-	-	-	-

Public Health Administration

Mission

Our mission is to help in preventing disease, injury and disability; promoting health and well-being; and preparing for and responding to disasters from a health perspective.

Description

The Forsyth County Health Department is affiliated with the Georgia Department of Human Resources. We are divided into Clinical and Environmental Health Sections.

Goals & Objectives

Goal #1

Promote the health and well being of the Forsyth County citizens through organized community efforts.



	Clinical Health	Environmental Health
Website	http://www.forsythhd.com/	http://www.forsythhd.com/
Address	428 Canton Hwy Cumming, GA 30040	514 West Maple St. Suite 404 Cumming, GA 30040
Phone	(770) 781-6900	(770) 781-6909
Hours:	Mon-Fri: 8:00 AM to 5:00 PM (Closed from 12:00 PM to 1:00 PM for lunch)	Mon-Fri: 8:00 AM to 5:00 PM (Closed from 12:00 PM to 1:00 PM for lunch)

Contact

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Miscellaneous Rev	\$6,171	\$5,000	\$5,000	0.0%
TOTAL Revenues	\$6,171	\$5,000	\$5,000	0.0%
EXPENDITURES				
Operating Expenses	\$6,918	\$6,700	\$6,700	0.0%
Capital Outlays	43,267	-	-	-
Interfund/Dept Chrgs	2,308	2,544	2,544	0.0%
Other Costs	122,920	144,000	144,000	0.0%
TOTAL Expenditures	\$175,413	\$153,244	\$153,244	0.0%
Full-Time Positions	-	-	-	-

Public Transportation

Mission

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

Description

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 operating hour.

- 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

Utilize new transit technology to increase capacity.

- Reduce trip denials.
- Obtain a customer facing application for self scheduling.



Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Public transportation trips	20,382	22,000	23,000
Percent of trips rejected due to capacity	10.0%	10.0%	10.0%
Passenger fare collections	\$39,602	\$41,700	\$43,400

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$0	\$10,800	\$0	-100.0%
TOTAL Revenues	\$0	\$10,800	\$0	-100.0%
EXPENDITURES				
Salaries	\$279,443	\$189,835	\$0	-100.0%
Benefits	131,366	94,622	-	-100.0%
Operating Expenses	218,717	270,891	310,000	14.4%
Interfund/Dept Chrgs	32,915	4,080	-	-100.0%
Other Financing Uses	296,154	344,049	609,776	77.2%
TOTAL Expenditures	\$958,595	\$903,477	\$919,776	1.8%
Full-Time Positions	3	3	3	0.0%
Full-Time Positions (Grant)	8	8	8	0.0%

Note: Budget moved to grant program for FY2023 to utilize the remaining 5311 funding.

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

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



*Georgia Division of Family
& Children Services*

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Operating Expenses	\$56,219	\$45,000	\$45,000	0.0%
Interfund/Dept Chrgs	614	672	672	0.0%
Other Costs	92,032	140,000	140,000	0.0%
TOTAL Expenditures	\$148,865	\$185,672	\$185,672	0.0%
Full-Time Positions	-	-	-	-

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.

3 Locations: Charles Place, Sexton Hall, & Hearthstone Room at Central Park

Member Activities & Benefits:

- ◆ Day Trips and Hikes
- ◆ Special Events
 - ◇ Expo, concerts, dances, parties .
- ◆ Fitness classes
 - ◇ Aquatic Classes
- ◆ Art classes
- ◆ Card & Game Groups
- ◆ Garden Club
 - ◇ Community Gardening
- ◆ Older Adult Services
 - ◇ Meals on Wheels
 - ◇ Congregate Meal & Activity Program
 - ◇ Respite/Memory Support Program

Contact

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

Phone (770)-781-2178

Goals & Objectives

Goal #1 To expand services to needy elders.

- Creation of new social services division
- Development of home repair program
- In-roads made with low income, minority elderly
- Become better known so that referrals increase, and more may be served

Goal #2 To grow active adult programming and add value to paid membership.

- Sexton Hall, to expand event & activity offerings.
 - Create full calendar of appealing activities
 - Increase Marketing efforts to reach new people
- Charles Place active adults, to transition to membership system.

Goal #3 Capital Improvement or SPLOST projects completed or near completion, with program plans in place for new programs and activities.

- Sexton Hall grounds
- Central Park, new home of Charles Place and Hearthstone

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

	2021 Actual	2022 Estimated	2023 Projected
Congregate and homebound meals served	41,066	37,000	38,500
Active adult membership	450	470	500
Program participation	13,422	12,000	13,000
Rental Revenue	\$13,728	\$37,000	\$45,000

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$55,733	\$121,700	\$160,700	32.0%
Contrib & Donate	18,321	4,500	8,000	77.8%
Miscellaneous Rev	14,090	56,100	56,100	0.0%
TOTAL Revenues	\$88,143	\$182,300	\$224,800	23.3%
EXPENDITURES				
Salaries	\$1,050,637	\$1,354,376	\$1,282,893	-5.3%
Benefits	727,115	781,461	732,570	-6.3%
Operating Expenses	102,260	229,970	225,380	-2.0%
Capital Outlays	-	6,592	-	-100.0%
Interfund/Dept Chrgs	38,752	41,940	43,140	2.9%
Other Financing Uses	155,693	188,729	186,604	-1.1%
TOTAL Expenditures	\$2,074,457	\$2,603,068	\$2,470,587	-5.1%
Full-Time Positions	31	32	31	-3.1%

Culture & Recreation



Central Park Playground

Pools Mill Park Covered Bridge



The new Bookmobile providing services throughout the county



General Fund

Top Department Budgets in Culture and Recreation

Department	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of General Fund
Parks & Recreation	10,989,387	13,022,212	13,044,232	7.0%
Library	7,383,544	7,792,701	8,000,901	4.3%
Extension Services	178,514	258,743	323,563	0.2%
Culture and Recreation	\$18,551,445	\$21,073,656	\$21,368,696	11.5%

Extension Services

Mission

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

Description

The Extension Service offers programs and services to all age groups that include 4-H youth programs, horticulture and agriculture education, the Master Gardener program and nutrition education.

Contact

Website <https://www.forsythco.com/Departments-Offices/UGA-Extension>
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, and civic and community involvement at the local, regional, state, and national level.

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Direct Client Contact: Office/Phone/Email	11,183	11,742	12,329
Direct Client Contact: Education Programs.	251	264	277
Direct Client Contact: Program Contact	5,853	6,146	6,453
Direct Client Contact: Soil/Water/Diag	213	224	235
Indirect Client Contacts	1,210,667	1,271,200	1,334,760

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$13,797	\$33,309	\$34,316	3.0%
Benefits	1,056	2,450	1,739	-29.0%
Operating Expenses	161,119	220,200	284,700	29.3%
Interfund/Dept Chrgs	2,542	2,784	2,808	0.9%
TOTAL Expenditures	\$178,514	\$258,743	\$323,563	25.1%
Full-Time Positions	-	-	-	-

Library

Mission

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

Description

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

Contact

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

Goals & Objectives

Goal #1

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.



FORSYTH COUNTY PUBLIC
LIBRARY

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Number of items checked out	2,828,138	3,000,000	3,200,000
Patrons attending library programs or outreach events*	87,771	90,000	100,000
Library visits	495,228	640,000	750,000
Information questions answered	64,898	80,000	90,000

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

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Operating Expenses	\$8,952	\$17,500	\$17,500	0.0%
Interfund/Dept Chrgs	76,991	84,180	85,080	1.1%
Other Costs	7,297,601	7,691,021	7,898,321	2.7%
TOTAL Expenditures	\$7,383,544	\$7,792,701	\$8,000,901	2.7%
Full-Time Positions	-	-	-	-

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 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	2021	2022	2023
	Actual	Estimated	Projected
Therapeutic Recreation (TR) Programs Offered – Recreation Div	187	144	195
Therapeutic Recreation (TR) Participants – Recreation Division	2,380	1,623	2,500
Campground Reservations—Lakes Division	21,973	20,000	22,000
Boat Launch Passes – Lakes Division	600	750	775
Miles of Trails Maintained – Natural Resource Division	45	50	55
Pavilion Rentals – Administration Division	1,419	1,400	1,500

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$3,794,806	\$3,870,100	\$4,116,600	6.4%
Contrib & Donate	(35,000)	\$0	\$0	-
Miscellaneous Rev	111,311	132,000	18,000	-86.4%
TOTAL Revenues	\$3,871,117	\$4,002,100	\$4,134,600	3.3%
EXPENDITURES				
Salaries	\$4,836,570	\$5,718,929	\$6,108,630	6.8%
Benefits	2,274,230	2,639,764	2,669,788	1.1%
Operating Expenses	3,516,992	3,806,154	3,980,950	4.6%
Capital Outlays	110,565	586,285	5,000	-99.1%
Interfund/Dept Chrgs	251,030	271,080	279,864	3.2%
TOTAL Expenditures	\$10,989,387	\$13,022,212	\$13,044,232	0.2%
Full-Time Positions	83	87	87	0.0%

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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$207,520	\$220,000	\$220,000	0.0%
Contrib & Donate	(35,000)	-	-	-
Miscellaneous Rev	96,311	117,000	3,000	-97.4%
TOTAL Revenues	\$268,831	\$337,000	\$223,000	-33.8%
EXPENDITURES				
Salaries	\$567,218	\$621,114	\$685,284	10.3%
Benefits	201,463	234,415	240,789	2.7%
Operating Expenses	911,212	1,023,850	938,550	-8.3%
Capital Outlays	14,000	-	-	-
Interfund/ Dept Chrgs	68,292	75,072	75,168	0.1%
TOTAL Expenditures	\$1,762,184	\$1,954,451	\$1,939,791	-0.8%
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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$1,597,003	\$1,571,000	\$1,677,500	6.8%
Miscellaneous Rev	15,000	15,000	15,000	0.0%
TOTAL Revenues	\$1,612,003	\$1,586,000	\$1,692,500	6.7%
EXPENDITURES				
Salaries	589,705	777,897	833,436	7.1%
Benefits	197,445	246,410	252,310	2.4%
Operating Expenses	740,144	713,204	818,300	14.7%
Capital Outlays	-	985	-	-100.0%
Interfund/ Dept Chrgs	35,613	38,316	39,816	3.9%
TOTAL Expenditures	\$1,562,907	\$1,776,812	\$1,943,862	9.4%
Full-Time Positions	6	6	7	16.7%

Lake

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$682,449	\$545,000	\$685,000	25.7%
TOTAL Revenues	\$682,449	\$545,000	\$685,000	25.7%
EXPENDITURES				
Salaries	\$197,023	\$204,270	\$249,464	22.1%
Benefits	97,251	87,927	91,829	4.4%
Operating Expenses	156,041	185,400	246,400	32.9%
Interfund/ Dept Chrgs	7,460	7,944	8,400	5.7%
TOTAL Expenditures	\$457,775	\$485,541	\$596,093	22.8%
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 1,975 acres. This division includes the Big Creek Greenway, Sawnee Mountain Preserve, Shady Grove Campground, natural surface trails and lake parks.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$2,549	\$0	\$0	-
Contrib & Donate	-	-	-	-
TOTAL Revenues	\$2,549	\$0	\$0	-
EXPENDITURES				
Salaries	\$457,372	\$609,710	\$681,432	11.8%
Benefits	242,105	340,343	377,329	10.9%
Operating Expenses	386,557	358,500	439,500	22.6%
Capital Outlays	95,919	295,000	5,000	-98.3%
Interfund/Dept Chrgs	41,264	44,592	45,960	3.1%
TOTAL Expenditures	\$1,223,217	\$1,648,145	\$1,549,221	-6.0%
Full-Time Positions	11	11	12	9.1%

Operations

The Park Operations Division manages and maintains 13 active/athletic parks consisting of 724 acres. This division includes 90 athletic fields, 42 tennis courts, four community buildings and the skate park.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$1,683,036	\$2,128,622	\$2,183,893	2.6%
Benefits	993,788	1,136,641	1,115,268	-1.9%
Operating Expenses	651,645	815,500	825,500	1.2%
Capital Outlays	-	289,300	-	-100.0%
Interfund/Dept Chrgs	63,818	68,340	71,568	4.7%
TOTAL Expenditures	\$3,392,287	\$4,438,403	\$4,196,229	-5.5%
Full-Time Positions	36	36	38	5.6%

Recreation

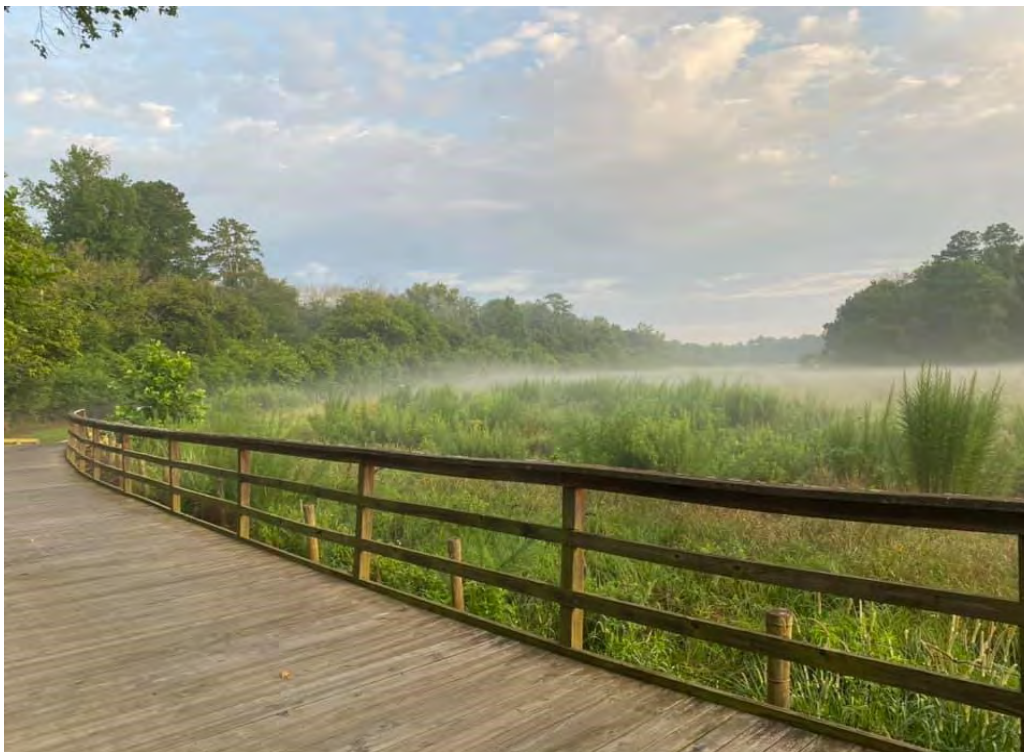
The recreation division manages three recreation centers and the Sawnee Mountain Preserve Visitor Center. This division provides recreation programs for youth and adults. Programs include special events, fitness, camps, tennis, art, gymnastics, martial arts, dance, therapeutic recreation programs, outdoor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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$1,305,286	\$1,534,100	\$1,534,100	0.0%
TOTAL Revenues	\$1,305,286	\$1,534,100	\$1,534,100	0.0%
EXPENDITURES				
Salaries	\$1,347,212	\$1,377,316	\$1,475,121	7.1%
Benefits	542,178	594,028	592,263	-0.3%
Operating Expenses	671,395	709,700	712,700	0.4%
Capital Outlays	645	1,000	-	-100.0%
Interfund/Dept Chrgs	34,583	36,816	38,952	5.8%
TOTAL Expenditures	\$2,596,013	\$2,718,860	\$2,819,036	3.7%
Full-Time Positions	15	19	20	5.3%

Parks & Recreation-Other Information

EFFICIENCIES

- In 2021, the department received \$ \$37,474.00 in sponsorships to help offset operations.
- In 2021, the new employee orientation program was updated to provide a more consistent on-boarding process within the department.
- In 2021, the department processed 31,777 recreation registrations for activities and facility rentals.
- In 2021, the department made an estimated \$2.4 million dollar economic impact on the community by facilitating 64 athletic tournaments.
- The recreation centers had a total of 146,625 visiting members in 2021.
- The department is one of 189 parks and recreation agencies in the U.S.A to be nationally accredited.
- The number of campsites reserved at Shady Grove Campground grew 13% from 2020 to 2021.



Parks & Recreation— Other Information

Goals & Objectives

Goal #1

Executive Goal: Operate a highly effective parks and recreation department that strives to exceed national standards and promotes 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.
- Conduct an annual review of department policies and procedures.

Goal #2

Administration/Marketing and Community Relations Division Goal: Increase community awareness regarding parks and recreation benefits and resources.

- Create five billboard campaigns to increase visibility and announce important dates.
- Participate in three community outreach programs with Forsyth County schools.
- Implement three new recruiting tactics for seasonal hiring.

Goal #3

Athletic Division Goal: Provide clean, safe and quality athletic facilities to County residents and tournaments participants focusing on improved customer satisfaction.

- Hire a full roster of seasonal and part-time staff.
- Offer four field maintenance training sessions for seasonal and part-time staff.
- Schedule three pre-season (Spring, Tournament, Fall) meetings with full-time athletic and parks operations staff to prepare for each season.

Goal #4

Natural Resource Management Division Goal: Provide additional and appealing park spaces to the community and visitors.

- Complete park improvements at Chattahoochee Pointe.
- Replace restroom facilities at Charleston Park and Young Deer Creek Park.
- Complete park improvements at Sawnee Mountain Preserve Phase 4.

Goal #5

Park Operations Division Goal: Operate, maintain and improve park facilities to preserve the quality of valuable community resources.

- Conduct daily, weekly and monthly maintenance for each park operated by the division.
- Complete the park assessment process three times for each park operated by the division.

Goal #6

Recreation Division Goal: The Recreation Division will provide new, quality programs to the residents of Forsyth County.

- Offer one spring break camp and one fall break camp at each recreation center.
- Increase therapeutic recreation membership by 10%, programs by 15% and registration by 20%.
- Increase outdoor recreation programs by 15%.

Housing & Development



Vickery Village is one of the many shopping and dining developments



View of Cumming, GA

Department	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of General Fund
Planning & Community Development	3,092,180	3,775,094	4,332,098	2.3%
Building & Economic Development	3,223,815	3,873,605	4,070,323	2.2%
Capital Project Management	349,072	952,421	1,613,124	0.9%
Code Compliance	1,284,887	1,387,070	1,608,796	0.9%
Economic Development	410,984	450,000	450,000	0.2%
Natural Resources & Conservation	111,557	120,375	123,790	0.1%
Housing & Development	\$8,472,495	\$10,558,565	\$12,198,131	6.6%



General Fund

Building & Economic Development

Mission

Our mission is to effectively administer and enforce mandatory construction codes, thus 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>

Goals & Objectives

Goal #1

Maintain a strong commitment to customer service

- Conduct quarterly Builder meetings to maintain an open line of communication with builder
- Conduct weekly plan review meetings with customers and reviewing departments to ensure projects keep on track
- Assist customers with developmental submittal issues

Goal #2

Rollout residential combination inspections

- Continue multiple opportunities for training
- Continue staff encouragement and track progress
- Provide staff with on the job training opportunities

Division	2023 Adopted Budget	% of Total	FTE	% of Total
Inspections	2,093,249	51.4%	20	51.3%
Administration	580,203	14.3%	5	12.8%
Permitting	985,609	24.2%	10	25.6%
Commercial Plan Review	411,262	10.1%	4	10.3%
Building & Economic Development	\$4,070,323		39	

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Commercial Plan Review: 10 day turnaround on plan submittal	95%	93%	96%
Inspections: QA/QC for consistency	95%	96%	95%
Permitting: 3 day turnaround on permit application review	N/A	97%	100%

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$5,063,579	\$3,858,000	\$3,865,000	0.2%
TOTAL Revenues	\$5,063,579	\$3,858,000	\$3,865,000	0.2%
EXPENDITURES				
Salaries	\$1,878,535	\$2,360,302	\$2,480,652	5.1%
Benefits	1,044,932	1,140,266	1,175,406	3.1%
Operating Expenses	238,633	308,405	347,029	12.5%
Capital Outlays	-	-	-	-
Interfund/Dept Chrgs	61,714	64,632	67,236	4.0%
TOTAL Expenditures	\$3,223,815	\$3,873,605	\$4,070,323	5.1%
Full Time Positions	40	39	39	0.0%

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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$486,125	\$500,000	\$500,000	0.0%
TOTAL Revenues	\$486,125	\$500,000	\$500,000	0.0%
EXPENDITURES				
Salaries	\$1,016,560	\$1,267,542	\$1,303,189	2.8%
Benefits	748,949	610,574	590,165	-3.3%
Operating Expenses	81,489	140,890	146,387	3.9%
Capital Outlays	-	-	-	-
Interfund/ Dept Chrgs	47,768	51,240	53,508	4.4%
TOTAL Expenditures	\$1,894,766	\$2,070,246	\$2,093,249	1.1%
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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$215,917	\$377,057	\$392,880	4.2%
Benefits	24,156	162,347	169,384	4.3%
Operating Expenses	102	15,218	17,939	17.9%
TOTAL Expenditures	\$240,175	\$554,622	\$580,203	4.6%
Full Time Positions	-	5	5	0.0%

Permitting

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$4,435,318	\$3,238,000	\$3,245,000	0.2%
TOTAL Revenues	\$4,435,318	\$3,238,000	\$3,245,000	0.2%
EXPENDITURES				
Salaries	\$433,137	\$483,529	\$512,824	6.1%
Benefits	164,606	283,587	288,140	1.6%
Operating Expenses	156,036	146,331	176,677	20.7%
Capital Outlays	-	-	-	-
Interfund/ Dept Chrgs	7,215	7,908	7,968	0.8%
TOTAL Expenditures	\$760,994	\$921,355	\$985,609	7.0%
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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$142,136	\$120,000	\$120,000	0.0%
TOTAL Revenues	\$142,136	\$120,000	\$120,000	0.0%
EXPENDITURES				
Salaries	\$194,973	\$232,174	\$271,759	17.0%
Benefits	71,579	83,758	127,717	52.5%
Operating Expenses	1,006	5,966	6,026	1.0%
Capital Outlays	-	-	-	-
Interfund/ Dept Chrgs	5,128	5,484	5,760	5.0%
TOTAL Expenditures	\$272,686	\$327,382	\$411,262	25.6%
Full Time Positions	-	3	4	33.3%

Capital Project Management

Description

The Capital Project 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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$273,770	\$604,348	\$967,066	60.0%
Benefits	20,220	259,833	426,274	64.1%
Operating Expenses	12,099	50,000	54,741	9.5%
Capital Outlays	42,984	25,280	151,750	500.3%
Interfund/Dept Chrgs	-	12,960	13,293	2.6%
TOTAL Expenditures	\$349,072	\$952,421	\$1,613,124	69.4%
Full Time Positions	0	8	13	62.5%

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	2021 Actual	2022 Estimated	2023 Projected
Code Compliance Officer self initiated field activity	515	500	550
Code Compliance Officer maintain manageable caseload	40	35	30
Park Rangers to increase overall park patrol (hours)	6,229	8,000	8,400
Park Rangers to increase number of citizen contacts	7,510	15,000	15,750

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$716,847	\$814,279	\$910,917	11.9%
Benefits	397,188	421,993	497,595	17.9%
Operating Expenses	146,304	94,595	105,768	11.8%
Capital Outlays	-	29,887	67,000	124.2%
Interfund/Dept Chrgs	24,549	26,316	27,516	4.6%
TOTAL Expenditures	\$1,284,887	\$1,387,070	\$1,608,796	16.0%
156 Full Time Positions	14	15	16	6.7%

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.foco-chamber.org/>
Email fccoc@foco-chamber.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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$30,000	\$0	\$0	-
TOTAL Revenues	\$30,000	\$0	\$0	-
EXPENDITURES				
Operating Expenses	\$25,984	\$140,000	\$140,000	0.0%
Other Costs	385,000	310,000	310,000	0.0%
TOTAL Expenditures	\$410,984	\$450,000	\$450,000	0.0%
Full Time Positions	-	-	-	-

Natural Resources Conservation Services

Mission

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

Description

The district provides technical assistance through cooperative agreements with NRCS, FSA, UGA Extension Service & other governmental and private agencies and groups. The district provides Federal Cost-Share Assistance to landowners for conservation practices. Forsyth County and the district are mandated by the Erosion & Sediment Control Law of GA to work together to implement the provisions of the law. The district's highest priority is the critical work needed to conserve our prime food & fiber producing agricultural lands and protection of our water quality and quantity.

Contact

Website

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

Phone

(770) 781-8800

Goals & Objectives

Goal #1

Reduce soil erosion and sedimentation to protect and conserve the county's natural resources.

- Conduct plan review and inspection for all projects requiring erosion and sediment or NPDES permits.
- Work with landowners, city and county government to help solve natural resource problems on private and public land.
- Conduct a training session on erosion and sediment control practices for engineers, contractors and farmers.

Goal #2

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

- Work with the GA Soil & Water Conservation Commission to identify flood control dams that could most effectively be modified for municipal water supply.
- Work with poultry producers and poultry companies to increase the adoption of nutrient management plans.
- Reduce ag-related nutrient loading in groundwater and surface water.

Goal #3

Inform and educate our citizens of the need for natural resource conservation.

- Work with the district to sponsor students to NRCS workshop and provide education programs and displays at the fair, during Soil Stewardship Week and at other venues.
- Work with the GA Forestry Commission to promote tree planting and forest land management.
- Work with local schools to develop and utilize outdoor classroom areas.

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Number of EQIP applications received and processed	10	36	14
Number of erosion, sediment, and pollution control plans received	350	350	863
Number of individuals, groups or entities requesting assistance	450	475	897
Number of schools/youth groups assisted	15	16	20

* Environmental Quality Incentives Program

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Salaries	\$77,892	\$82,009	\$85,194	3.9%
Benefits	31,695	32,974	33,179	0.6%
Operating Expenses	718	4,012	4,025	0.3%
Interfund/Dept Chrgs	1,253	1,380	1,392	0.9%
TOTAL Expenditures	\$111,557	\$120,375	\$123,790	2.8%
158 Full Time Positions	1	1	1	0.0%

Financials

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

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

Website

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.

Division	2023 Adopted Budget	% of Total	FTE	% of Total
Administration	891,779	20.6%	6	17.6%
Develop Inspections	859,808	19.8%	10	29.4%
Develop Review	1,049,728	24.2%	10	29.4%
Policy	1,008,936	23.3%	4	11.8%
Zoning	521,847	12.0%	4	11.8%
Planning & Community Development	\$4,332,098		34	

Performance Measures

	2021 Actual	2022 Estimated	2023 Projected
Number of sign design reviews	449	405	446
Number of inspections by Zoning Inspectors	2,441	2,067	2,274
Number of single-family residential attached and detached building permits reviewed	449	405	446

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$247,811	\$270,000	\$265,000	-1.9%
Charges for Services	12,936	17,200	17,200	0.0%
Fines & Forfeit	-	-	-	-
Miscellaneous Rev	800	300	300	0.0%
TOTAL Revenues	\$261,547	\$287,500	\$282,500	-1.7%
EXPENDITURES				
Salaries	\$1,869,177	\$2,235,583	\$2,394,581	7.1%
Benefits	909,180	1,058,422	1,131,978	6.9%
Operating Expenses	260,378	446,713	738,703	65.4%
Capital Outlays	25,226	2,300	33,500	1356.5%
Interfund/Dept Chrgs	28,219	32,076	33,336	3.9%
TOTAL Expenditures	\$3,092,180	\$3,775,094	\$4,332,098	14.8%
Full Time Positions	29	34	34	0.0%

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$2,286	\$2,700	\$2,700	0.0%
Miscellaneous Rev	-	-	-	-
TOTAL Revenues	\$2,286	\$2,700	\$2,700	0.0%
EXPENDITURES				
Salaries	\$599,752	\$674,840	\$605,153	-10.3%
Benefits	183,173	244,826	208,578	-14.8%
Operating Expenses	135,100	180,663	68,748	-61.9%
Capital Outlays	24,530	1,500	-	-100.0%
Interfund/ Dept Chrgs	8,418	9,228	9,300	0.8%
TOTAL Expenditures	\$950,973	\$1,111,057	\$891,779	-19.7%
Full Time Positions	7	8	6	-25.0%

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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$22,000	\$20,000	\$20,000	0.0%
TOTAL Revenues	\$22,000	\$20,000	\$20,000	0.0%
EXPENDITURES				
Salaries	\$395,651	\$393,977	\$525,161	33.3%
Benefits	180,980	190,339	308,155	61.9%
Operating Expenses	12,077	23,500	24,500	4.3%
Capital Outlays	-	-	-	-
Interfund/ Dept Chrgs	1,749	1,836	1,992	8.5%
TOTAL Expenditures	\$590,457	\$609,652	\$859,808	41.0%
Full Time Positions	6	6	10	66.7%

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.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$172,501	\$190,000	\$185,000	-2.6%
Charges for Services	10,650	10,000	10,000	0.0%
Fines & Forfeit	-	-	-	-
TOTAL Revenues	\$183,151	\$200,000	\$195,000	-2.5%
EXPENDITURES				
Salaries	\$46,129	\$651,326	\$664,320	2.0%
Benefits	307,661	370,226	326,247	-11.9%
Operating Expenses	7,611	16,000	17,705	10.7%
Capital Outlays	-	-	33,500	-
Interfund/ Dept Chrgs	5,538	7,716	7,956	3.1%
TOTAL Expenditures	\$366,939	\$1,045,268	\$1,049,728	0.4%
Full Time Positions	8	12	10	-16.7%

P&CD— Division Financials

Policy

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Miscellaneous Rev	\$800	\$300	\$300	0.0%
TOTAL Revenues	\$800	\$300	\$300	0.0%
EXPENDITURES				
Salaries	\$16,224	\$245,005	\$264,997	8.2%
Benefits	115,379	125,543	127,270	1.4%
Operating Expenses	92,611	208,325	609,625	192.6%
Capital Outlays	696	800	-	-100.0%
Interfund/ Dept Chrgs	6,257	6,648	7,044	6.0%
TOTAL Expenditures	\$231,167	\$586,321	\$1,008,936	72.1%
Full Time Positions	4	4	4	0.0%

Zoning

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$53,311	\$60,000	\$60,000	0.0%
Charges for Services	-	4,500	4,500	0.0%
TOTAL Revenues	\$53,311	\$64,500	\$64,500	0.0%
EXPENDITURES				
Salaries	\$253,292	\$270,435	\$334,950	23.9%
Benefits	121,983	127,488	161,728	26.9%
Operating Expenses	12,978	18,225	18,125	-0.5%
Capital Outlays	-	-	-	-
Interfund/ Dept Chrgs	6,257	6,648	7,044	6.0%
TOTAL Expenditures	\$394,510	\$422,796	\$521,847	23.4%
Full Time Positions	4	4	4	0.0%

Other Financing



Mountain Bike Trail at Charleston Park



New Dog Park at SR 369 & 400

Top 10 Department Budgets in Other Financing

Department	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of General Fund
Non-Departmental	41,457,048	11,006,390	18,390,945	9.9%
Contingency	-	2,673,453	6,388,991	3.4%
Retiree Benefits	835,476	1,800,000	1,800,000	1.0%
Other Financing	\$42,292,524	\$15,479,843	\$26,579,936	14.28%



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.



Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
EXPENDITURES				
Contingencies	\$0	\$2,673,453	\$6,388,991	139.0%
TOTAL Expenditures	\$0	\$2,673,453	\$6,388,991	139.0%
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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$144,163,995	\$130,709,990	\$150,213,013	14.9%
Licenses & Permits	1,101,589	902,000	920,040	2.0%
Intergovern Revenues	116,303	137,000	137,000	0.0%
Charges for Services	3,181,831	2,600,266	2,813,940	8.2%
Investment Income	167,283	500,000	250,000	-50.0%
Miscellaneous Rev	62,498	92,000	92,000	0.0%
Other Financing Sources	7,122,963	1,000,000	1,000,000	0.0%
TOTAL Revenues	\$155,916,462	\$135,941,256	\$155,425,993	14.3%
EXPENDITURES				
Salaries	\$0	\$0	\$250,000	-
Benefits	30,887	10,000	150,000	1400.0%
Operating Expenses	1,220,773	1,555,200	1,599,006	2.8%
Other Costs	35,802	42,000	42,000	0.0%
Contingencies	-	500,000	500,000	0.0%
Other Financing Uses	41,390,360	10,464,390	17,848,945	70.6%
TOTAL Expenditures	\$42,677,821	\$12,571,590	\$20,389,951	62.2%
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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Miscellaneous Rev	\$198,944	\$200,000	\$200,000	0.0%
Other Financing Sources	636,531	1,600,000	1,600,000	0.0%
TOTAL Revenues	\$835,476	\$1,800,000	\$1,800,000	0.0%
EXPENDITURES				
Benefits	\$69,805	\$50,000	\$15,000	-70.0%
Interfund/Dept Chrgs	765,671	1,750,000	1,785,000	2.0%
TOTAL Expenditures	\$835,476	\$1,800,000	\$1,800,000	0.0%
Full-Time Positions	-	-	-	-

Special Revenue Fund

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



Fund	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of Total
205 -Law Library	76,619	112,744	112,744	0.0%
210- DA Drug Seizure	214	4,000	4,000	0.0%
211- Sheriff Drug Seizure	704,649	719,500	402,555	-44.1%
212- Drug Abuse Treatment & Education	608,553	851,000	700,188	-17.7%
215- Emergency 911	5,672,177	5,771,530	6,128,099	6.2%
216- Jail	113,702	764,845	783,869	2.5%
217- Inmate General Welfare	136,149	169,000	526,000	211%
230 -Victim's Witness Asst Program	597,653	575,890	610,314	5.98%
231- Juvenile Court Supervision	-	18,610	18,610	0.0%
232- American Rescue Act Plan	1,523,647	48,143,088	47,500,000	-1.34%
234- Engineering	13,473,347	13,834,009	14,422,141	4.25%
250- Grant	17,787,772	12,276,194	9,703,065	-20.96%
270- Fire	28,798,001	32,426,794	38,796,369	19.6%
275- Hotel/Motel Tax	781,323	600,000	600,000	0.0%
Special Revenue Funds	\$62,364,090	\$116,267,204	\$120,307,954	

Law Library

Mission

The mission of the Law Library is to provide assistance in finding appropriate materials and suggesting possible resources.

Description

The Forsyth County Law Library serves as a resource to support the legal research needs of the Forsyth County Judiciary, attorneys, paralegals, pro se litigants, and the general public.

The emphasis is on Georgia and Federal materials and is oriented to the needs of the trial court.

It is a reference library only and the removal of books from the premises is prohibited.

Contact

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

Goals & Objectives

Goal #1

Provide to the county citizens in print or through electronic access, free access to case, statutory and administrative law as well as forms, treatises and other material from the primary jurisdictions serving the county.



Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Fines & Forfeit	\$78,955	\$112,744	\$112,744	0.0%
Investment Income	-	-	-	-
Miscellaneous Rev	17,993	-	-	-
TOTAL Revenues	\$96,948	\$112,744	\$112,744	0.0%
EXPENDITURES				
Salaries	\$23,176	\$20,000	\$20,000	0.0%
Benefits	1,773	1,530	1,530	0.0%
Operating Expenses	51,007	90,482	90,482	0.0%
Interfund/Dept Chrgs	664	732	732	0.0%
TOTAL Expenditures	\$76,619	\$112,744	\$112,744	0.0%
Full-Time Positions	-	-	-	-

District Attorney Drug Seizure

Mission

The Forsyth County District Attorney's Office administers the funds from forfeitures through the courts.

Description

This cost center was set up to aid in recording the various funds that are received from forfeitures through the court. Funds are spent for additional training and educational opportunities, as well as programs and initiatives that include the promotion and support of substance abuse prevention, education, and awareness.



Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Fines & Forfeit	\$7,051	\$4,000	\$4,000	0.0%
TOTAL Revenues	\$7,051	\$4,000	\$4,000	0.0%
EXPENDITURES				
Operating Expenses	\$214	\$4,000	\$4,000	0.0%
TOTAL Expenditures	\$214	\$4,000	\$4,000	0.0%
Full-Time Positions	-	-	-	-

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Fines & Forfeit	\$106,238	\$267,000	\$259,400	-2.8%
Investment Income	1,506	4,500	1,800	-60.0%
Contributions & Donations	4,840	10,000	11,755	17.6%
Miscellaneous Rev	-	-	-	-
Other Financing Sources	81,171	438,000	129,600	-70.4%
TOTAL Revenues	\$193,756	\$719,500	\$402,555	-44.1%
EXPENDITURES				
Benefits	\$26,000	\$28,000	\$0	-100.0%
Operating Expenses	63,074	311,500	302,555	-2.9%
Capital Outlays	172,517	180,000	100,000	-44.4%
Contingencies	-	200,000	-	-100.0%
Other Financing Uses	443,058	-	-	-
TOTAL Expenditures	\$704,649	\$719,500	\$402,555	-44.1%
Full-Time Positions	-	-	-	-

Drug Abuse Treatment & Education

Mission

The mission of the Forsyth County Drug Court Program is to enhance public safety by providing a judicially supervised regimen of treatment and innovative case management to substance abuse offenders with the goal of returning sober, law-abiding citizens to the community and thereby closing the “revolving door” to the criminal justice system.

Description

Drug Abuse Treatment and Education (D.A.T.E.) provides a system of treatment, therapeutic advice or counsel provided for the rehabilitation of drug dependent persons and includes programs offered in residential and/or nonresidential settings.

Goals & Objectives

Goal #1

Promote and improve the quality, accessibility, and administration of Forsyth County’s accountability courts through resource sharing to efficiently reduce recidivism, connect participants to community resources, and lower the economic costs of the criminal justice and prison systems

This fund consists of 5 divisions:

- ⇒ Drug Court
- ⇒ Accountability Court Administration
- ⇒ Mental Health Court
- ⇒ Family Treatment Court
- ⇒ DUI Court Supervision

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Number of participants who graduate course	86	88	TBD
Number of participants who started the treatment courses	132	134	TBD
Graduation rate	65.2%	65.7%	TBD
Termination/non-graduate rate	34.8%	34.3%	TBD

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Fines & Forfeit	\$528,198	\$545,000	\$454,000	-16.7%
Investment Income	612	6,000	750	-87.5%
Other Financing Sources	35,734	300,000	245,438	-18.2%
TOTAL Revenues	\$564,543	\$851,000	\$700,188	-17.7%
EXPENDITURES				
Salaries	\$169,386	\$121,727	\$182,690	50.1%
Benefits	79,341	62,650	64,855	3.5%
Operating Expenses	320,157	604,520	442,300	-26.8%
Capital Outlays	-	-	-	-
Interfund/Dept Chrgs	3,935	4,308	6,656	54.5%
Contingencies	-	54,108	-	-100.0%
Other Financing Uses	35,734	3,687	3,687	0.0%
TOTAL Expenditures	\$608,553	\$851,000	\$700,188	-17.7%
Full-Time Positions	3	3	3	0.0%

Financials

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	2021 Actual	2022 Estimated	2023 Projected
Total number of 911 Calls received	96,320	97,250	98,250
% of 911 Calls answered within 10 seconds	90%	91%	91%
911 Call received until first dispatch	2:13 min	2:00 min	2:00 min

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$5,735,172	\$5,600,000	\$5,600,000	0.0%
Investment Income	6,452	30,000	8,000	-73.3%
Misc. Revenue	-	7,500	7,500	0.0%
Other Financing Sources	334,272	134,030	512,599	282.5%
TOTAL Revenues	\$6,075,896	\$5,771,530	\$6,128,099	6.2%
EXPENDITURES				
Salaries	\$2,703,198	\$3,040,216	\$3,319,856	9.2%
Benefits	1,508,785	1,659,512	1,595,037	-3.9%
Operating Expenses	448,385	562,650	677,850	20.5%
Capital Outlays	278,812	-	-	-
Interfund/Dept Chrgs	398,724	409,152	435,356	6.4%
Contingencies	-	-	-	-
Other Financing Uses	334,272	100,000	100,000	0.0%
TOTAL Expenditures	\$5,672,177	\$5,771,530	\$6,128,099	6.2%
Full-Time Positions	55	55	55	0.0%

Jail Fund

Mission

The Forsyth County Sheriff's Office administers the funds that are received from forfeitures through the court.

Description

This cost center was set up to aid in recording the various funds that are received from forfeitures through the court.



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

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Fines & Forfeit	\$336,699	\$205,000	\$205,000	0.0%
Investment Income	1,942	12,000	12,000	0.0%
Other Financing Sources	13,371	547,845	566,869	3.5%
TOTAL Revenues	\$352,012	\$764,845	\$783,869	2.5%
EXPENDITURES				
Salaries	\$0	\$0	\$277,050	-
Benefits	51,633	-	22,950	-
Operating Expenses	7,499	664,845	483,869	-27.2%
Capital Outlays	41,198	100,000	-	-100.0%
Other Financing Uses	13,371	-	-	-
TOTAL Expenditures	\$113,702	\$764,845	\$783,869	2.5%
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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Investment Income	\$1,340	\$1,000	\$1,000	0.0%
Misc. Revenue	227,759	168,000	525,000	212.5%
Other Financing Sources	443,058	-	-	
TOTAL Revenues	\$672,157	\$169,000	\$526,000	211.2%
EXPENDITURES				
Operating Expenses	\$133,968	\$159,000	\$516,000	224.5%
Capital Outlays	2,181	10,000	10,000	0.0%
TOTAL Expenditures	\$136,149	\$169,000	\$526,000	211.2%
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

Website <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	2021 Actual	2022 Estimated	2023 Projected
Number of victims served	1,875	2,000	2,100
Number of services provided to victims	27,219	29,000	30,000
Victim receiving VWAP within 24 hours	1,875	2,000	2,100

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Fines & Forfeit	\$157,961	\$130,000	\$130,000	0.0%
Investment Income	40	500	500	0.0%
Contributions & Donations	-	9,000	9,000	0.0%
Other Financing Sources	445,298	436,390	470,814	7.9%
TOTAL Revenues	\$603,300	\$575,890	\$610,314	6.0%
EXPENDITURES				
Salaries	\$287,550	\$263,694	\$308,521	17.0%
Benefits	212,448	245,432	241,185	-1.7%
Operating Expenses	47,101	35,950	35,950	0.0%
Capital Outlays	-	-	-	-
Interfund/Dept Chrgs	3,756	4,116	14,352	248.7%
Other Financing Uses	46,798	26,698	10,306	-61.4%
TOTAL Expenditures	\$597,653	\$575,890	\$610,314	6.0%
Full-Time Positions	4	4	4	0.0%

Financials

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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Fines & Forfeit	\$1,733	\$7,000	\$7,000	0.0%
Investment Income	-	150	150	0.0%
Other Financing Sources	-	11,460	11,460	0.0%
TOTAL Revenues	\$1,733	\$18,610	\$18,610	0.0%
EXPENDITURES				
Operating Expenses	\$0	\$18,610	\$18,610	0.0%
TOTAL Expenditures	\$0	\$18,610	\$18,610	0.0%
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

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Intergovern Revenues	\$1,523,647	\$23,721,544	\$0	-100.0%
Investment Income	24,177	700,000	500,000	-28.6%
Use of Fund Balance	0	23,721,544	47,000,000	98.1%
TOTAL Revenues	\$1,547,824	\$48,143,088	\$47,500,000	-1.3%
EXPENDITURES				
Salaries	\$1,413,651	\$0	\$0	-
Benefits	80,897	0	0	-
Operating Expenses	21,099	0	0	-
Capital Outlays	8,000	19,000,000	47,500,000	150.0%
Contingencies	0	29,143,088	0	-100.0%
TOTAL Expenditures	\$1,523,647	\$48,143,088	\$47,500,000	-1.3%
Full-Time Positions	-	-	-	-

Engineering Summary (Local Insurance Premium Fund)

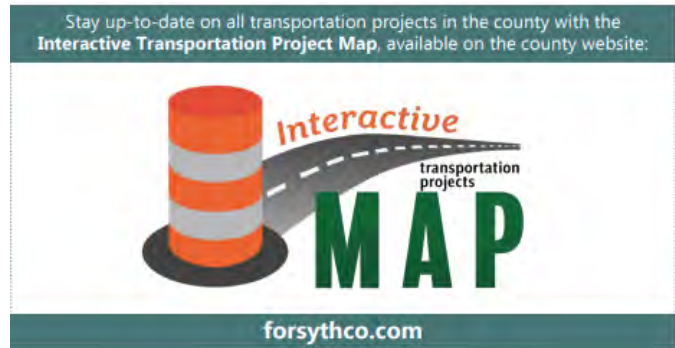
Mission

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.



Divisions	2023 Adopted Budget	% of Total	FTE	% of Total
General Engineering	8,319,619	57.7%	22	19.5%
Roads & Bridges	1,052,684	7.3%	71	62.9%
Storm Water Management	1,651,814	11.5%	14	12.3%
Traffic Engineering	3,398,024	23.6%	6	5.3%
Engineering Total	\$14,422,141		113	

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$12,960,192	\$12,500,000	\$13,000,000	4.0%
Licenses & Permits	42,561	33,000	33,000	0.0%
Intergovern Revenues	330,707	-	330,000	-
Charges for Services	917	-	-	-
Fines & Forfeit	195,908	-	-	-
Investment Income	4,432	20,000	6,000	-70.0%
Miscellaneous Rev	3,441	1,000	1,000	0.0%
Other Financing Sources	695,287	1,280,009	1,052,141	-17.8%
TOTAL Revenues	\$14,233,444	\$13,834,009	\$14,422,141	4.3%
EXPENDITURES				
Salaries	\$4,989,870	\$5,617,984	\$5,852,264	4.2%
Benefits	3,074,792	3,299,278	3,327,644	0.9%
Operating Expenses	3,344,183	3,555,633	4,048,057	13.8%
Capital Outlays	198,322	399,000	180,000	-54.9%
Interfund/Dept Chrgs	939,220	962,114	943,303	-2.0%
Other Financing Uses	926,960	-	70,873	-
TOTAL Expenditures	\$13,473,347	\$13,834,009	\$14,422,141	4.3%
Full-Time Positions	111	112	113	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 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	2021 Actual	2022 Estimated	2023 Projected
Plans reviewed (minor subdivision, retaining walls, utility permits, etc)	1,305	1,355	1,370
Commercial and Residential Plan Review	234	255	260

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$9,100	\$3,000	\$3,000	0.0%
Charges for Services	917	-	-	-
TOTAL Revenues	\$10,017	\$3,000	\$3,000	0.0%
EXPENDITURES				
Salaries	\$1,525,102	\$1,566,430	\$1,503,883	-4.0%
Benefits	720,646	666,431	662,105	-0.6%
Operating Expenses	398,667	460,330	509,000	10.6%
Capital Outlays	-	194,000	-	-100.0%
Interfund/Dept Chrgs	677,756	684,050	652,163	-4.7%
Other Financing Uses	-	-	70,873	-
TOTAL Expenditures	\$3,322,171	\$3,571,241	\$3,398,024	-4.9%
178 Full-Time Positions	26	22	22	0.0%

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 aaved 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	2021 Actual	2022 Estimated	2023 Projected
Number of miles resurfacing (milling and deep patching)	49.2	52.0	54.3
Number of potholes patched	548	600	650
Completed work orders	2,109	2,200	2,250

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Miscellaneous Rev	\$3,441	\$1,000	\$1,000	0.0%
TOTAL Revenues	\$3,441	\$1,000	\$1,000	0.0%
EXPENDITURES				
Salaries	\$2,554,283	\$3,019,190	\$3,228,716	6.9%
Benefits	1,779,897	2,018,371	2,057,474	1.9%
Operating Expenses	2,236,775	2,315,423	2,657,477	14.8%
Capital Outlays	134,597	170,000	125,000	-26.5%
Interfund/Dept Chrgs	225,539	239,448	250,952	4.8%
TOTAL Expenditures	\$6,931,091	\$7,762,432	\$8,319,619	7.2%
Full Time Positions	66	70	71	1.4%

Engineering—Storm Water Management

Description

The Stormwater Division maintains Forsyth County's Stormwater Management Program, including enforcement of the Erosion and Sediment Control Ordinance, the environmental monitoring and pollution prevention programs, inspection of detention facilities and drainage systems. 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	2021 Actual	2022 Estimated	2023 Projected
Lot Grading Plans	1,298	972	994

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$33,461	\$30,000	\$30,000	0.00%
TOTAL Revenues	\$33,461	\$30,000	\$30,000	0.00%
EXPENDITURES				
Salaries	\$683,604	\$777,871	\$766,460	-1.5%
Benefits	455,021	460,007	420,558	-8.6%
Operating Expenses	362,960	426,000	437,700	2.7%
Capital Outlays	37,030	-	-	-
Interfund/Dept Chrgs	24,139	25,824	27,096	4.9%
TOTAL Expenditures	\$1,562,754	\$1,689,702	\$1,651,814	-2.2%
Full-Time Positions	15	15	14	-6.7%

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

	2021 Actual	2022 Estimated	2023 Projected
Complete work orders to install, repair or maintain signs as needed	2,456	3,522	4,188
Timing review of traffic signals	76	81	80

Measures

Financials

EXPENDITURES

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
Salaries	\$226,882	\$254,493	\$353,205	38.8%
Benefits	119,227	154,469	187,507	21.4%
Operating Expenses	345,781	353,880	443,880	25.4%
Capital Outlays	26,695	35,000	55,000	57.1%
Interfund/Dept Chrgs	11,786	12,792	13,092	2.3%
TOTAL Expenditures	730,371	810,634	1,052,684	29.9%
Full Time Positions	4	5	6	20.0%

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

Identify grants applicable to the county, make application as directed by Board of Commissioners.

Intergovern Revenue:

Department Grants:

Drug Court
 DUI Court
 Mental Health Court
 EMA—GPPA & (GEMA)
 Public Transportation (Dial-A-Ride)
 Senior Services - Multiple
 D.A.— VWAP
 General Engineering
 Roads & Bridges
 Fire Department—SAFER

Sheriff's Office:

- BJAG & CSSEF
 - GHEAT
 - JMHC
 - RSAT

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Intergovern Revenues	\$16,062,973	\$11,310,481	\$8,644,081	-23.57%
Charges for Services	51,077	62,600	70,600	12.8%
Contributions & Donations	89,208	45,000	36,000	-20.0%
Other Financing Sources	1,660,636	858,113	952,384	10.99%
TOTAL Revenues	\$17,863,894	\$12,276,194	\$9,703,065	-20.96%
EXPENDITURES				
Salaries	\$2,235,077	\$1,465,826	\$1,785,958	21.8%
Benefits	580,717	375,357	526,935	40.4%
Operating Expenses	4,241,754	3,605,073	3,563,263	-1.2%
Capital Outlays	10,267,158	6,687,760	3,703,027	-44.6%
Interfund/Dept Chrgs	97,777	130,728	111,432	-14.8%
Other Costs	365,289	11,450	12,450	8.7%
Other Financing Uses	-	-	-	-
TOTAL Expenditures	\$17,787,772	\$12,276,194	\$9,703,065	-21.0%

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 will be required 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	2023 Adopted Budget	% of Total	FTE	% of FTE Total
Fire Department (Capital)	7,215,068	18.6%	0	0.0%
Fire Administration	10,494,696	11.0%	49	34.5%
Fire Fighting	20,089,781	21.0%	190	133.8%
Fire Maintenance	996,824	1.0%	5	3.5%
Fire Fund Total	\$38,796,369		244	

Fire Department (Continued)



Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Emergency responses/Incidents	17,152	18,510	19,976
Apparatus dispatched	20,518	21,590	22,718
Average response time (Minutes)	5:00	5:00	5:00
Total number of inspections	8,520	8,700	9,500
Education/training events	203	250	275
Smoke alarms inspected/installed	725	750	775
Car seats inspected	106	225	250

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$30,926,508	\$30,344,544	\$33,564,100	10.6%
Licenses & Permits	190,520	221,000	221,000	0.0%
Intergovern Revenues	-	-	-	-
Charges for Services	(854,776)	(805,500)	(890,964)	10.6%
Investment Income	70,695	100,000	110,000	10.0%
Contributions & Donations	700	4,000	4,000	0.0%
Miscellaneous Rev	36,071	34,600	34,600	0.0%
Other Financing Sources	2,166,043	2,528,150	5,753,633	127.6%
TOTAL Revenues	\$32,535,761	\$32,426,794	\$38,796,369	19.6%
EXPENDITURES				
Salaries	\$14,522,714	\$16,598,611	\$19,284,554	16.2%
Benefits	6,313,240	7,213,788	7,417,280	2.8%
Operating Expenses	2,604,070	3,535,413	3,140,071	-11.2%
Capital Outlays	1,962,390	3,332,514	7,143,068	114.3%
Interfund/Dept Chrgs	1,455,515	1,507,308	1,646,396	9.2%
Other Costs	-	-	-	-
Contingencies	-	65,000	65,000	0.0%
Other Financing Uses	1,940,073	174,160	100,000	-42.6%
TOTAL Expenditures	\$28,798,002	\$32,426,794	\$38,796,369	19.6%
Full-Time Positions	237	237	244	3.0%

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.

	Occupancy Rates/Revenue		
	2021 (Actual)	2022 (Estimated)	2023 (Projected)
Occupancy	68.64%	68.64%	68.64%
ADR	\$82.37	\$82.37	\$82.37
RevPAR	\$56.54	\$56.54	\$56.54
Supply	200,232	200,232	200,232
Demand	137,448	137,448	137,448
Revenue	\$11,321,426	\$11,321,426	\$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 Suwanee Johns Creek	Sep-20	82
Home2 Suites by Hilton Cumming Atlanta	Dec-20	98
Room Count		851

2 Future Properties	Open Date	Rooms
Country Inn & Suites	Aug-22	76
Embassy Suites by Hilton Alpharetta North Halcyon	Jan-23	160
Room Count		236

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$781,323	\$600,000	\$600,000	0.0%
TOTAL Revenues	\$781,323	\$600,000	\$600,000	0.0%
EXPENDITURES				
Payments to Chamber of Commerce	\$781,323	\$600,000	\$600,000	0.0%
TOTAL Expenditures	\$781,323	\$600,000	\$600,000	0.0%
Full-Time Positions	-	-	-	-

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 2023	2023 Budget	% of Total
County Campus	\$ 65,000,000	73.8%
Reserves for Future Capital Outlay	6,303,447	7.2%
Neighborhood Identification Program	6,107,558	6.9%
Parks & Rec Site Improvements	2,983,000	3.4%
District Beautification Program	1,710,274	1.9%
County-wide Repair & Maintenance	1,642,400	1.9%
CARP Funding for Machinery & Equipment	1,200,292	1.4%
Sheriff's Office Replacement and New Vehicles	900,000	1.0%
CARP Funding for Vehicles (non-S.O.)	552,117	0.6%
Tree Ordinance	463,215	0.5%
Communication Department Equipment	448,962	0.5%
CARP Funding for Computer Hardware and Software	419,591	0.5%
Various Small Capital Projects	345,000	0.4%
Total Capital Fund Expenditures	\$ 88,075,856	

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$70,704	\$70,000	\$70,000	0.0%
Charges for Services	97,780	50,000	50,000	0.0%
Investment Income	66,827	50,000	10,000	-80.0%
Contributions & Donations	500,000	-	-	-
Misc. Revenue	452,234	-	-	-
Other Financing Sources	43,023,678	8,525,000	10,773,076	26.4%
Use of Fund Balance	-	43,499,501	77,172,780	77.4%
TOTAL Revenues	\$44,211,223	\$52,194,501	\$88,075,856	68.7%
EXPENDITURES				
Operating Expenses	\$109,632	\$1,518,952	\$1,642,400	8.1%
Capital Outlays	24,947,454	39,991,127	72,012,177	80.1%
Capital Lease	0	0	300,000	-
Contingencies	0	10,684,422	14,121,279	32.2%
Transfers Out- Lease Pool	424,903	0	0	-
TOTAL Expenditures	\$25,481,988	\$52,194,501	\$88,075,856	68.7%

GO Bonds

Description

Bonds that are secured by the full faith and credit of the issuing body and generally are considered to be payable from taxes and other general revenues.



Aaa/AAA Rating in 2022

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 and Columbia County.

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Taxes	\$15,112,824	\$15,034,602	\$18,338,994	22.0%
Charges for Services	(420,680)	(445,300)	(485,300)	9.0%
Investment Income	33,535	50,000	30,000	-40.0%
Use of Fund Balance	19,700,806	19,703,250	28,702,750	45.7%
TOTAL Revenues	34,426,485	34,342,552	46,586,444	35.7%
EXPENDITURES				
Operating Expenses	\$7,180	\$10,000	\$10,000	0.0%
Principal Payments	23,885,000	25,210,000	38,610,000	53.2%
Interest Payments	10,415,594	9,224,469	7,966,444	-13.6%
TOTAL Expenditures	34,307,774	34,444,469	46,586,444	35.3%

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	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
Commercial Services	1,852,981	2,235,781	2,498,009	2.6%
Engineering	4,683,384	5,759,618	6,112,928	6.3%
General Operations	15,532,283	33,562,198	34,097,638	35.2%
Maintenance	6,161,911	7,610,153	7,708,600	8.0%
Meter Services	558,045	1,067,836	769,315	0.8%
Sewer Services	2,977,070	3,097,200	3,309,700	3.4%
Waste Water Treatment	11,246,231	12,214,394	13,123,105	13.6%
Water Services	998,068	1,164,000	1,172,000	1.2%
Water Treatment Facility	6,806,991	9,106,750	8,391,905	8.7%
Water & Sewer Fund	882,479	-	-	0.0%
Water & Sewer Capital Fund	26,236,203	19,650,000	19,650,000	20.3%
Water & Sewer Fund	\$77,935,647	\$95,467,930	\$96,833,200	

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of Total
Landfill - Unrestricted	1,207,292	750,000	750,000	22.8%
Landfill - Restricted	279,200	460,519	467,187	14.2%
Litter Detail	84,035	96,132	105,401	3.2%
Recycling & Solid Waste	1,805,451	2,079,028	1,972,603	59.9%
Recycling & Solid Waste Fund	\$3,375,977	\$3,385,679	\$3,295,191	

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 nine cost centers which include: 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

Reduce lost revenue due to unaccounted water loss

- Replace 600 polybutylene lines with copper
- Repair/replace stopped meters within 30 days
- Complete work orders for zero(0) compliance and RF issues within 45 days

Goal #2

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

- Camera 500,000 linear feet of sewer lines
- Clean 250,000 linear feet of sewer lines
- Inspect 11,000 manholes
- SL-Rat 200,000 linear feet of sewer lines

Goal #3

Provide excellent customer service to our customers, which includes accurate and timely meter readings

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

Divisions	2023 Adopted Budget	% of Total	FTE	% of Total
Waste Water Treatment	13,123,105	13.6%	6	4.2%
Sewer Services	3,309,700	3.4%	0	0.0%
General Operations	34,097,638	35.2%	0	0.0%
Commercial Services	2,498,009	2.6%	21	14.7%
Engineering	6,112,928	6.3%	39	27.3%
Meter Services	769,315	0.8%	5	3.5%
Water Services	1,172,000	1.2%	0	0.0%
Water Treatment Facility	8,391,905	8.7%	0	0.0%
Maintenance	7,708,600	8.0%	72	50.3%
Capital General Operations	19,650,000	20.3%	0	0.0%
Water & Sewer Fund	\$96,833,200		143	

Water & Sewer (Financials)



Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Waste Water Treatment & Facility			
Grease trap compliance inspection (monthly average)	75	80	85
Semi-annual component inspections	12	14	14
Engineering			
Number of water line miles of leak detection verification	74	183	210
Provide development review comments within 9 work days (%)	97.0%	97.0%	97.0%
Easements acquired (%)	90.0%	92.0%	95.0%
Maintenance			
Number of polybutylene service lines replaced with copper lines	275	500	600
SL-Rat of Sewer Lines (linear feet in addition to cleaning)	N/A	100,000	200,000
Video recording of sewer lines (linear feet)	226,465	400,000	500,000
Cleaning of sewer lines (linear feet)	224,320	225,000	250,000
Manholes inspections	8,180	10,000	11,000

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Licenses & Permits	\$63,541	\$100,000	\$100,000	0.0%
Intergovern Revenues	32,822	32,900	32,900	0.0%
Charges for Services	75,155,224	79,826,330	81,343,600	1.9%
Investment Income	65,688	200,000	71,000	-64.5%
Contributions & Donations	13,509,254	15,075,000	15,040,000	-0.2%
Miscellaneous Rev	223,914	233,700	235,700	0.9%
Other Financing Sources	10,277,373	-	10,000	-
TOTAL Revenues	\$99,327,816	\$95,467,930	\$96,833,200	1.4%
EXPENDITURES				
Salaries	\$7,175,804	\$8,287,762	\$8,552,891	3.2%
Benefits	3,959,516	4,139,821	4,270,413	3.2%
Operating Expenses	27,503,237	32,718,194	34,542,252	5.6%
Capital Outlays	62,015	2,648,255	1,297,218	-51.0%
Interfund/Dept Chrgs	1,087,651	1,129,092	1,242,896	10.1%
Deprec/Amortization	16,679,197	19,650,000	19,650,000	0.0%
Contingencies	-	16,622,706	18,423,242	10.8%
Debt Service	9,899,754	9,417,100	7,811,700	-17.0%
Other Costs	1,313,400	855,000	965,000	12.9%
Other Financing Uses	10,255,073	-	77,588	-
TOTAL Expenditures	\$77,935,647	\$95,467,930	\$96,833,200	1.4%
190 Full Time Positions	141	141	143	1.4%

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	2023 Adopted Budget	% of Total	FTE	% of Total
Litter Detail	105,401	3.2%	1	6.3%
Recycling & Solid Waste	1,972,603	59.9%	13	81.3%
Landfill	750,000	22.8%	0	0.0%
Landfill Restricted	467,187	14.2%	2	12.5%
Recycling & Solid Waste	\$3,295,191		16	

Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Number of paying customers that use the convenience centers	123,077	126,000	129,000
# volunteers participate in litter removal	1,188	1,100	1,200
# loads hauled from convenience centers to landfill	799	800	820

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$2,706,977	\$2,570,000	\$2,594,000	0.9%
Investment Income	12,451	30,000	10,000	-66.7%
Miscellaneous Rev	33,307	20,000	20,000	0.0%
Other Financing Sources	73,540	765,679	671,191	-12.3%
TOTAL Revenues	\$2,826,274	\$3,385,679	\$3,295,191	-2.7%
EXPENDITURES				
Salaries	\$723,463	\$769,219	\$828,189	7.7%
Benefits	353,390	412,246	452,748	9.8%
Operating Expenses	840,638	1,101,650	1,026,650	-6.8%
Capital Outlays	60,766	229,000	100,000	-56.3%
Interfund/Dept Chrgs	118,535	123,564	137,604	11.4%
Deprec/Amortization	59,119	-	-	-
Other Financing Uses	1,220,066	750,000	750,000	0.0%
TOTAL Expenditures	\$3,375,977	\$3,385,679	\$3,295,191	-2.7%
Full-Time Positions	14	14	15	7.1%

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	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% of Total Fund
Risk Management	2,424,963	2,659,137	3,297,970	7.6%
Employee Health Benefits	41,520,566	34,169,157	34,745,620	80.3%
Wellness Center	554,503	1,204,600	1,308,364	3.0%
Workers' Compensation	1,506,847	1,394,516	1,845,723	4.3%
Fleet Maintenance	1,753,255	1,914,680	2,052,865	4.7%
Internal Service Funds	\$47,760,134	\$41,342,090	\$43,250,542	

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	2021 Actual	2022 Estimated	2023 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
Percent of employees trained	100%	10%	100%

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$2,258,998	\$2,486,844	\$2,486,844	0.0%
Investment Income	2,700	30,000	3,000	-90.0%
Miscellaneous Rev	153,744	100,000	150,000	50.0%
Other Financing Sources	20,056	42,293	658,126	1456.1%
TOTAL Revenues	\$2,435,498	\$2,659,137	\$3,297,970	24.0%
EXPENDITURES				
Salaries	\$179,805	\$221,082	\$151,298	-31.6%
Benefits	91,215	97,013	66,726	-31.2%
Operating Expenses	2,097,827	2,303,950	3,044,674	32.2%
Interfund/Dept Chrgs	36,060	37,092	35,272	-4.9%
Other Financing Uses	20,056	-	-	-
TOTAL Expenditures	\$2,424,963	\$2,659,137	\$3,297,970	24.0%
Full-Time Positions	3	3	3	0.00%

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	2021 Actual	2022 Estimated	2023 Projected
Number of Wellness Center visits	2,018	1,600	1,700
Prescription Rx Filled	1,079	1,300	1,500
Cost per Visit	\$226	\$215	\$215

Measures

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$36,065,051	\$35,268,757	\$35,872,800	1.7%
Investment Income	32,163	50,000	30,000	-40.0%
Miscellaneous Rev	41,285	55,000	50,000	-9.1%
Other Financing Srcs	-	-	101,184	-
TOTAL Revenues	\$36,138,498	\$35,373,757	\$36,053,984	1.90%
EXPENDITURES				
Salaries	\$0	\$0	\$65,128	-
Benefits	3,779,780	3,600,000	3,632,083	0.9%
Operating Expenses	554,503	1,104,600	1,111,153	0.6%
Interfund/Dept Chrgs	27,104,255	26,969,157	27,545,620	2.1%
Contingencies	-	2,100,000	2,100,000	0.0%
Other Financing Uses	10,636,531	1,600,000	1,600,000	0.0%
TOTAL Expenditures	\$42,075,069	\$35,373,757	\$36,053,984	1.9%
Full-Time Positions	-	-	1	-

Financials

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.



Performance Measures	2021 Actual	2022 Estimated	2023 Projected
Number of workers' comp claims reported	210	214	218
Number of workers' comp claims resolved	189	193	197
Average cost per claim	\$8,500	\$8,925	\$9,371

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$1,278,331	\$1,329,516	\$1,799,396	35.3%
Investment Income	3,321	25,000	3,000	-88.0%
Miscellaneous Rev	64,838	40,000	40,000	0.0%
Other Financing Srcs	6,685	-	3,327	-
TOTAL Revenues	\$1,353,175	\$1,394,516	\$1,845,723	32.4%
EXPENDITURES				
Salaries	\$58,975	\$60,831	\$129,014	112.1%
Benefits	1,381,572	1,221,393	1,673,001	37.0%
Operating Expenses	15,800	41,000	43,000	4.9%
Interfund/Dept Chrgs	43,815	45,696	708	-98.5%
Contingencies	-	25,596	-	-100.0%
Other Financing Uses	6,685	-	-	-
TOTAL Expenditures	\$1,506,847	\$1,394,516	\$1,845,723	32.4%
Full-Time Positions	1	1	1	0.0%

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	2021 Actual	2022 Estimated	2023 Projected
In-house repair orders	3,500	3,800	3,900
Average mechanic hours per repair order	2.25	2.75	2.80
Total mechanic hours on repair orders	8,000	10,000	11,500

Measures

Financials

	2021 Actuals	2022 Adopted Budget	2023 Adopted Budget	% Change from 2022
REVENUES				
Charges for Services	\$621,709	\$861,680	\$881,680	2.3%
Transfers in from General Fund	1,200,248	1,053,000	1,171,185	11.2%
TOTAL Revenues	\$1,821,957	\$1,914,680	\$2,052,865	7.2%
EXPENDITURES				
Salaries	\$829,051	\$969,060	\$951,489	-1.8%
Benefits	497,747	552,705	529,024	-4.3%
Operating Expenses	151,242	215,875	391,500	81.4%
Capital Outlays	-	52,000	10,000	-80.8%
Interfund/Dept Chrgs	120,603	125,040	170,852	36.6%
Depreciation/Amortization	40,960	-	-	-
Other Financing Uses	113,653	-	-	-
TOTAL Expenditures	\$1,753,255	\$1,914,680	\$2,052,865	7.2%
Full-Time Positions	18	18	15	-16.7%



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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
Public Transportation (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 & Dunn)	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 Chambliss)	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
Employment 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 Daisy Weeks-Marisko)	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 (Chief Judge McClelland)	770-781-2130	770-886-2821
State Court II (Judge Abernathy-Maddox)	770-205-4670	770-205-4577
Superior Court I (Chief 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 Assessors	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	www.cityofcumming.net
Forsyth County Chamber of Commerce	770-887-6461	https://www.focochamber.org/
Forsyth County Dept. of Family & Children Services 770-887-1121 (24hr Hotline)	770-781-6700	https://dfcs.georgia.gov/ location/forsyth-county
Forsyth County Government	770-781-2101	www.forsythco.com
Forsyth County News	770-887-3126	www.forsythcounty.com
Forsyth County Public Library	770-781-9840	www.forsythpl.org
Forsyth County Recycling Center	770-205-3010	www.forsythco.com
Forsyth County Schools (Public)	770-887-2461	www.forsyth.k12.ga.us
Georgia Department of Labor	770-528-6100	www.dol.state.ga.us
Georgia Federal Credit Union	770-889-7843	www.gfcuonlin.org
Humane Society of Forsyth County	770-887-6480	www.forsythpets.com
Sawnee Cultural Arts Center	770-889-4977	www.sawneecenter.org
Social Security Administration	770-532-7506	www.ssa.gov
U.S. Post Office (Cumming)	770-886-2388	www.usps.com

Position Schedule

DIVISION	DEPARTMENT	2021 FT	2022 FT	2023 FT	VARIANCE FY 2023 vs FY 2022	NOTE #
GENERAL GOVERNMENT	Administration	9	8	8	0	
	Board of Commissioners	5	5	5	0	
	Business License	6	7	8	0	
	Communications	6	7	7	1	1A
	Finance	17	17	20	3	1B
	Geographic Information Service	11	11	11	0	
	Information Systems & Technology	20	19	19	0	
	Employment Services	10	11	13	1	1C
	Procurement	11	11	11	0	
	Public Facilities	27	27	27	0	1G
	Tax Assessors	38	38	38	0	1F
	Tax Commissioner - Accounting	3	3	0	(3)	1D
	Tax Commissioner - Administration	5	5	44	39	
	Tax Commissioner - Auto	32	33	0	(33)	1D
	Tax Commissioner - Delinquent*				0	
	Tax Commissioner - Property	4	3	0	(3)	1D
	Telecommunications				0	
Voter Registration	9	10	11	1	1E	
GENERAL GOVERNMENT TOTAL		213	215	222	6	
JUDICIAL SYSTEM	Accountability Court	5	5	5	1	2A
	Board of Equalization	0	0	0	0	
	Clerk of Courts	33	33	33	0	
	Court Administration	10	10	12	2	2B
	District Attorney's Office	9	9	9	0	
	Indigent Defense	5	5	5	0	
	Juvenile Court	8	8	8	0	
	Juvenile Court- Judges	3	3	3	0	
	Law Library	0	0	0	0	
	Magistrate Court	12	12	12	0	
	Pre-Trial Services	4	4	4	0	
	Probate Court	14	14	14	0	
	State Court Judge	9	9	9	0	
	State Court Solicitor's Office	20	19	19	0	
	Superior Court	2	2	2	0	
JUDICIAL TOTAL		134	133	135	3	
PUBLIC SAFETY	Coroner's Office	1	1	1	0	
	E-911/Radio	1	1	1	0	
	Emergency Management	2	3	3	0	
	Sheriff - Animal Control	0	0	0	0	
	Sheriff - Administration	15	19	15	(4)	3A
	Sheriff - Property Crimes Investigation	20	22	20	(2)	
	Sheriff - Major Crimes Investigation	11	14	18	4	
	Sheriff - Vice Control Narcotics	12	10	17	7	
	Sheriff - Enforcement North Precinct	50	120	115	(5)	
	Sheriff - Detention Center	132	123	123	0	
	Sheriff - Enforcement South Precinct	71	0	0	0	
	Sheriff - Training	10	12	11	(1)	
	Sheriff - Special Detail Services	60	66	64	(2)	
	Sheriff - Court Services	61	61	59	(2)	
	Sheriff - Public Relations	5	4	4	0	
	Sheriff - Support Services	35	35	39	4	
	SHERIFF TOTAL		482	486	485	-1
PUBLIC SAFETY TOTAL		486	491	490	-1	
PUBLIC HEALTH & WELFARE	Animal Services	8	9	9	0	
	Animal Shelter	17	18	22	4	4A
	Public Transportation	3	3	3	0	
	Public Transportation (Grant Fund)	8	8	8	0	
	Senior Services	31	32	31	(1)	4(B),(C)
PUBLIC HEALTH & WELFARE TOTAL		67	70	73	3	
CULTURE & RECREATION	Extension Service	0	0	0	0	
	Library	0	0	0	0	
	Parks & Rec - Administration Division	7	7	7	0	
	Parks & Rec - Athletic Division	6	7	7	0	
	Parks & Rec - Lake Division	4	5	5	0	
	Parks & Rec - Natural Resource Mgmt Division	11	11	12	1	5A
	Parks & Rec - Park Operations Division	36	38	38	0	
	Parks & Rec - Recreation Division	19	19	20	1	5B
RECREATION & CULTURE TOTAL		83	87	89	2	

Position Schedule (continued)

DIVISION	DEPARTMENT	2021 FT	2022 FT	2023 FT	VARIANCE FY 2023 vs FY 2022	NOTE #	
HOUSING & DEVELOPMENT	B&ED - Administration	0	5	5	0		
	B&ED - Inspections	27	20	20	0	6A	
	B&ED - Permitting	6	10	10	0		
	B&ED - Commercial Plan Review	3	4	4	0		
	B&ED - Residential Plan Review	4	0	0	0		
	Building & Economic Development Total	40	39	39	0		
	Capital Projects Management	0	8	13	5	6B	
	Code Compliance	14	15	17	2	6C	
	Natural Resources & Conservation	1	1	1	0		
	P&CD - Administration	7	8	6	(2)	6D	
	P&CD - Current Planning	0	0	0	0		
	P&CD - Develop Inspections	6	6	10	4		
	P&CD - Develop Review	8	12	10	(2)		
	P&CD - Long Range Planning	0	0	0	0		
	P&CD - Policy	4	4	4	0		
	P&CD - Zoning	4	4	5	1		
	Planning & Community Development Total	29	34	35	1		
	HOUSING & DEVELOPMENT TOTAL		84	97	105	8	
	ENGINEERING	Engineering - Administration	26	22	21	(1)	7A
		Engineering - Storm Water	15	15	14	(1)	
Engineering - Traffic		4	5	6	1		
Roads & Bridges		66	70	71	1	7B	
ENGINEERING TOTAL		111	112	112	0		
FIRE DEPARTMENT	Fire - Administration	42	44	49	5	8 (A),(B)	
	Fire - Fire Fighting	171	189	190	1		
	Fire - Fire Fighting (SAFER Grant)	12	0	0	0		
	Fire - Maintenance	3	4	5	1		
	FIRE TOTAL	228	237	244	7		
SPECIAL REVENUE FUNDS- OTHER	Drug Abuse Treatment and Education (DATE) 212	3	3	3	0		
	E-911 Center Fund 215	55	55	52	(3)	9 (A),(B)	
	Jail Fund 216	2	0	0	0		
	Victim Witness Fund 230	4	4	4	0		
	Victim Witness (Grant Fund)	4	4	4	0		
	SPECIAL REVENUE FUNDS- OTHER TOTAL	68	66	63	(3)		
WATER & SEWER	Water - Commercial Services	16	18	21	3	10A	
	Water - Engineering	40	38	37	(1)		
	Water - Maintenance	71	72	72	0		
	Water - Meter Services	8	8	5	(3)		
	Water - Waste Water Treatment	6	6	6	0		
	WATER & SEWER TOTAL	141	142	141	(1)		
RECYCLING & SOLID WASTE	Landfill- Restricted	2	2	2	0		
	Litter Detail	1	1	1	0		
	Recycling & Solid Waste	11	11	12	1	11A	
	RECYCLING & SOLID WASTE TOTAL	14	14	15	1		
INTERNAL SERVICE FEE FUNDS	Risk Management	3	3	2	(1)	12A	
	Welness Center	0	0	1	1	12B	
	Workers' Compensation	1	1	2	1	12C	
	Fleet Services	18	18	17	(1)	12D	
	INTERNAL SERVICE FEE FUNDS TOTAL	22	22	22	0		
GRAND TOTAL FULL-TIME EMPLOYEES		1,651	1,686	1,711	25		

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 2023 Budget, twenty-five new full-time positions accompanied by nine positions added mid year 2022, and zero less positions for a total full-time position increase of thirty four from 2022.

Changes in positions FY 2022:

The following positions were consolidated, reduced, or reclass:

- 1A. Communication: Reclass (1) Communication Specialist to Multimedia Campaign Coordinator.
- 1D. Tax Commissioner - Consolidated (3 Orgs) to Tax Comm - Admin (Org); Reclass (1) Admin Assistant to Exec Assistant after position control report ran on 3/12/22.
- 1F. Tax Assessor - Reclass (4) Admin Specialists to Customer Service Specialists; and (1) Admin Specialists to Admin Specialists, Sr. positions.
- 1G. Public Facilities - Reclass Maintenance Worker to Electrician I.
- 2A. Drug Court - Reclass Case Manager to Accountability Courts Programs Coordinator.
- 3A. Sheriff's Office - Reclass (1) Deputy Sheriff's position to Solid Waste for lawn maintenance in 2022.
- 4B. Senior Services - Reclass (3) Van Drivers to Public Transportation.
- 4C. Senior Services - (1) FT Food Service Coordinator hired mid year for 2022; not budgeted for FY 2023.
- 6A. Building & Economic Dev - Reclass (10) Admin Specialists to Permit Technicians; Reclass (3) Building Inspectors, Sr. to Combination Inspector, Sr.
- 6B. Capital Projects Management - Reclass (1) Capital Project Manager; Add (1) Right of Way Assistant and (2) Project Manager positions in 2023. Reclass of two additional ROW assistants from Engineering and Water and Sewer.
- 6D. Planning & Comm Dev - Reclass (2) Planning Technicians to Planner I position in 2022.
- 7A. Engineering - Reclass of (2) ROW assistants to Capital Projects Management positions.
- 7B. Roads & Bridges - Reclass of (1) Traffic Control Tech to Traffic Engineering.
- 8B. Fire - Reclass (1) Fire Logistics Coordinator; (1) Part-Time Fire Instructor to Full-Time.
- 9B. E911 Center - Eliminated (1) Admin Spec, Sr. position from E911 head count.
- 10B. Water - Reclass (1) ROW Assistant to Capital Projects Management. Meter Readers reduced to allocated more Full-Time staff to Commercial Services department.
- 12A. Risk Management - Reclass (1) Claims Administrator to Worker's Comp made in 2022.
- 12C. Worker's Compensation - Reclass (1) Claims Administrator to Worker's Comp.
- 12D. Fleet Services - Reduce (1) Full-Time position in 2023 as a result of implementing the NAPA Parts contract.

Changes in positions FY 2023:

- (1) The following positions were added, reduced, or reallocated under General Government:
 - B. Finance - Added: (1) Capital Projects Financial Manager, (1) Audit Manager, and (1) Grants Manager position.
 - C. Employment Services - Added (1) Recruiting and Retention Coordinator, and (1) Coordinator, Health & Wellness position.
 - E. Voter Registration - Consolidated (2) Part-Time positions; Added (1) Administration Tech position.
- (2) The following positions were added under Judicial System:
 - A. Accountability Court - Added (1) Accountability Courts Therapist position.
 - B. Court Admin - Added (2) Superior Court - Court Reporter positions.
- (4) The following positions were added under Public Health and Welfare:
 - A. Animal Shelter - Added (2) Administrative Technician's and (2) Kennel Technician positions.
- (5) The following positions were added under Culture & Recreation:
 - A. Parks & Rec - Added (1) Supervisor Park Maint., and (1) Administrative Specialist for Therapeutic Recreation.

Position Schedule Changes (continued)

Changes in positions FY 2023:

- (6) The following positions were added under Housing & Development:
 - B. Capital Projects Management - Added (1) Right of Way Assistant and (2) Project Manager positions.
 - C. Code Compliance - Added (1) Code Compliance Officer and (1) Park Ranger positions.
 - D. Planning & Comm Dev - Added (1) County Arborist position.

- (7) The following positions were added or reallocated under Insurance Premium Tax (Engineering) Fund 234:
 - A. Engineering - Added (1) Plan Review Engineer position.

- (8) The following positions were added under Fire Fund 270:
 - A. Fire - Added (1) Community Communications Coordinator, and (1) Fire Logistics Specialists position.

- (9) The following positions were reduced from Special Revenue Funds- Other:
 - A. E911 Center - Moved (1) Employee to Vacant/Part-Time Communication Officer II

- (10) The following positions were added under Water & Sewer Fund 505:
 - A. Water - Added (1) Contract Admin position.

- (11) The following position changes were added under Recycling and Solid Waste Fund 540.
 - A. Recycling & Solid Waste - Added (1) Deputy Sheriff position for lawn maintenance.

- (12) The following position changes were added under the Internal Service Fee Funds.
 - B. Wellness Center - Added (1) Health & Wellness Coordinator position.

Grant Policies & Procedures

Grants Administration Policy and Procedures Handbook
1st Edition, Version 1.0

PREFACE

This Forsyth County Grants Administration Policy and Procedures Handbook (hereinafter called "Handbook") is organized into 9 chapters that articulate the sequential processes in the pursuit and management of external grant funding. Chapter 1 introduces the purpose of the Handbook, the extent of its guidance, and the governing laws, regulations, and policy. Chapter 2 covers the Forsyth County Board of Commissioners (hereinafter called the "BOC") grants administration policy. Chapter 3 articulates the roles and responsibilities of internal stakeholders from the BOC to administrative staff. Chapters 4, 5, and 6 cover the entire grants life cycle: grant seeking, proposal preparation and submission activities; notification, review, and acceptance of grant awards; and management of awarded grants by Forsyth County (hereinafter sometimes called the "County") personnel. Chapter 7 details identification and monitoring of sub-recipients both external and internal. Chapter 8 identifies other important federal guidelines and national policy pertaining to grants. Chapter 9 covers audit procedures and requirements. Lastly, a glossary defines many of the terms and acronyms found within the grants industry and provides links to useful grant management and proposal writing websites for more research and education.

The following procedures were developed to promote communication between all parties involved in grant administration, approval, implementation, and administration of Forsyth County's grant-funded projects.

The following policies and procedures shall apply to any grant for which the County is serving as a fiduciary, 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 participant for any constitutional officer, judicial office, private entity, etc., such officer or entity must sign an acknowledgment stating that the officer or entity has knowledge of these policies and procedures and will fully comply with all applicable laws, rules, regulations, policies, procedures, and other terms and conditions related to the grant.

The Handbook addresses the BOC policy, federal and state laws and regulations, and other relevant information pertaining to grants administration processes for the County's workforce engaged in grants administration. The integrity of the County's grants activity depends upon the knowledge and experience of its grant professionals, and it is important that these professionals have a thorough understanding of their duties and responsibilities. It is our hope that this Handbook will assist in performing those duties effectively.

DISCLAIMER

This Handbook is not intended to be an exhaustive listing of all rules, regulations, or laws relating to grants administration. It is intended as a guide of standardized procedures to direct County personnel in the pursuit, application, and management of grant proposals and awards. All respective departments are responsible for the creation and maintenance of their internal procedures that will be used in conjunction with these County standards and for compliance with all applicable laws, rules, regulations, and grant terms and conditions.

UPDATES AND REVISIONS

This Handbook was prepared by the Forsyth County Finance Department and developed through collaboration with Forsyth County grant administration personnel through a series of meetings with teams and team leaders that began in October 2021.

The Handbook is a living document, and contains or references federal, state, and County policy that by its nature may be revised as regulations change, new tools emerge, new processes are designed, and risks change. The Finance Department will annually review the procedures described herein and in continued collaboration with the personnel it serves will update this document as necessary or as circumstances dictate. Full document may be located at:

Grant Policies & Procedures (continued)

CHAPTER 1: PURPOSE, SCOPE, AND AUTHORITY

PURPOSE

The purpose of this Handbook is to establish uniform guidelines instructing Forsyth County personnel in the pursuit of grant funding and the management of grant awards. The Handbook describes the grants administration policy and procedures of Forsyth County associated with:

- Grant Identification, Application, and Tracking
- Grant Award Notification, Review, and Acceptance
- Grant Oversight and Monitoring
- Grant Accounting and Reporting
- Grant Subrecipient Monitoring
- Grant Close-out

SCOPE

Support and Control

It is the responsibility of the Finance Department under the direction of the County Manager to implement the BOC grants administration policy and procedures related to the grant search, proposal, application and filing process; the proper execution, management, and close-out of the County's grant awards; and the reporting of the submission and status of grants in a manner that assures transparency and accountability to the BOC, grantors, and the public. These grant administration procedures apply to all grants pursued by County personnel and awarded to Forsyth County and define the roles and responsibilities of Forsyth County employees pertaining to the management of external funding and compliance with prescribed grantor and County requirements. This Handbook and other important grants information can be found at:

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

This Handbook is not a comprehensive listing of all rules, regulations, or laws relating to grants administration. It is intended as a guide of standardized procedures to direct County personnel in the pursuit, application, and management of grant proposals and awards. All respective departments are responsible for the creation and maintenance of their internal procedures that will be used in conjunction with the County standards as set forth in this Handbook and for compliance with all applicable laws, rules, regulations, and grant terms and conditions.

What is a Government Grant

The term "grant" is commonly used to refer generally to various forms of financial awards or assistance. In the context of the federal government, the term "financial assistance" is broader and includes assistance that non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property, and direct appropriations, among others. In some cases, financial assistance may also include loans, loan guarantees, interest subsidies, and insurance. The term "award" may refer either to the financial assistance or the instrument setting forth the terms and conditions of the assistance, for example, the grant agreement or the cooperative agreement.

A grant agreement in the federal context is a legal instrument of financial assistance between an awarding agency or pass-through entity and a non-federal entity for the purpose of transferring anything of value to carry out a public purpose. The grant agreement is different than a cooperative agreement in that it does not provide for substantial involvement of the awarding agency in carrying out the intended activity. A grant agreement does not include an agreement that provides only a subsidy, loan, loan guarantee, or insurance. The Office of Management and Budget ("OMB") Guidance for Grants and Agreements includes definitions for these and many other terms related to grant administration. Such definitions are part of the Uniform Guidance as described in the following section of the Handbook.

Grant Policies & Procedures (continued)

Grants normally come with significant requirements related to the operation of grants, monitoring of the use and disposition of grant funds and resources, and reporting of grant spending and reimbursement, among other requirements. There also may be specific compliance rules and special reporting requirements that are unique to a particular grant as contained in the grant terms and conditions. Typically, failure to satisfy grant related requirements will have negative consequences for the grant recipient. It is extremely important, therefore, that all County officials and staff involved in the pursuit and management of grants and with grant-funded projects fully understand and comply with all grant related requirements.

For the purposes of this Handbook, the term grant will be used in its more general sense to mean financial assistance awarded to the County from an external entity to carry out a public purpose of support or stimulation.

GOVERNING LAWS AND REGULATIONS

The OMB has developed the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (hereinafter called the "Uniform Guidance"). The Uniform Guidance is located in title 2 of the Code of Federal Regulations ("CFR") (2 CFR Part 200). The Uniform Guidance is a primary source of regulatory guidance for all federal grants and other federal awards and financial assistance. These regulations apply even when the federal funds are indirectly received (i.e., pass-through funds awarded through the State).

CHAPTER 2: FORSYTH COUNTY GRANTS ADMINISTRATION POLICY

On March 17, 2022 the BOC adopted the Handbook that directs how the County's departments pursue and administer externally funded grants. Its adoption helps ensure the County follows all applicable budgetary and regulatory grant regulations of federal, state, and non-profit grantor's.

Adherence to this policy and the procedures found herein will promote efficiency, better transparency, greater accountability, a strategic approach to funding opportunities, and generally place the County in a more competitive position for securing grant funds. If specific direction relative to grants cannot be found in these procedures, please contact the Finance Department for assistance.

CHAPTER 3: ROLES AND RESPONSIBILITIES

All County officials in the administration of grant funded projects are committed to the success of project outcomes and objectives including compliance with the grantor's terms and conditions under which the grant is awarded. These officials include:

THE BOARD OF COMMISSIONERS COUNTY MANAGER FINANCE DEPARTMENT

- Finance Director
- Grant Manager

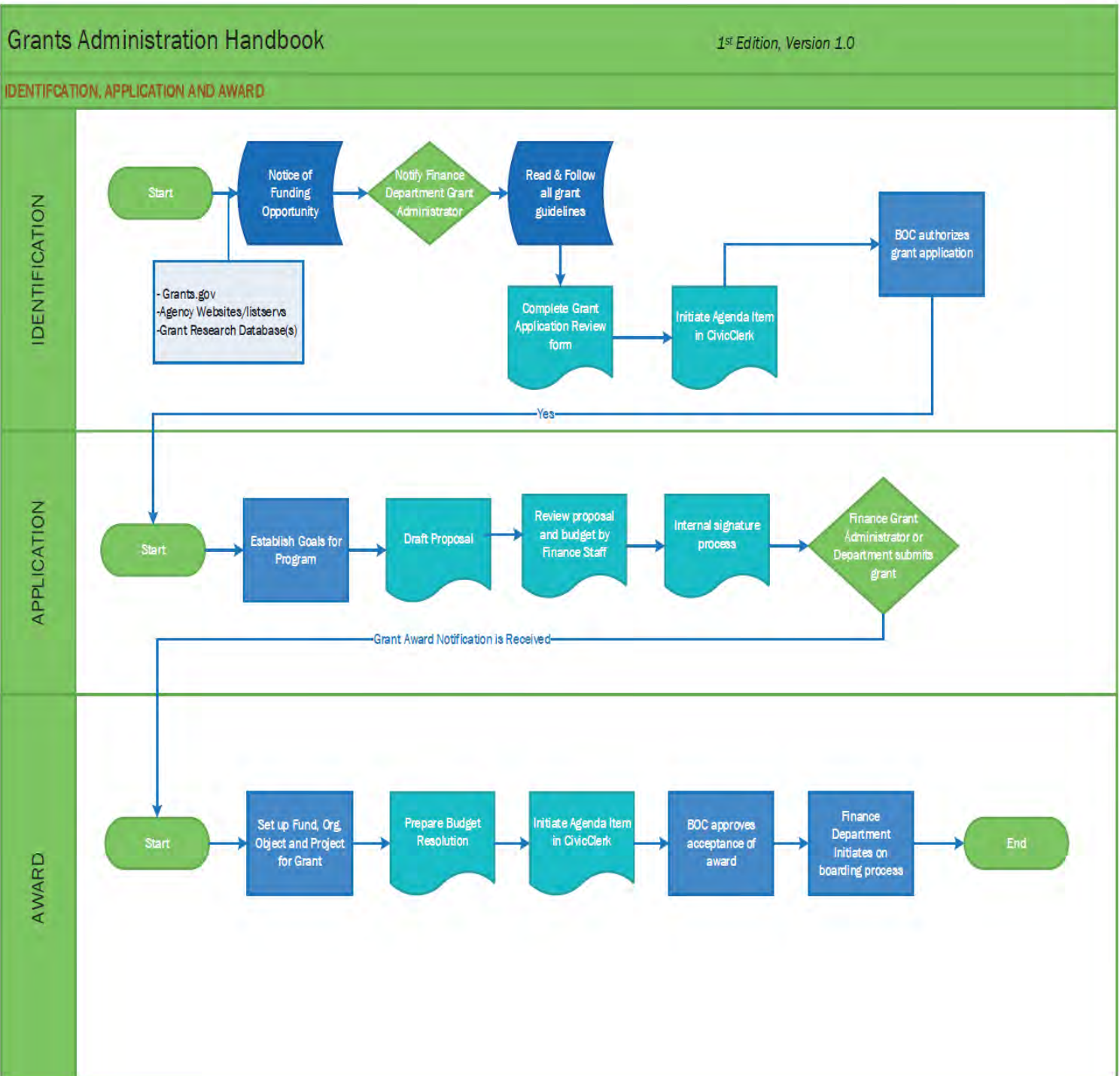
DEPARTMENTS AND AGENCIES

- Department Director
- Department Grant Administrator
- Department Support Staff

COUNTY ATTORNEY CONSTITUTIONAL OFFICERS



CHAPTER 4: IDENTIFICATION, APPLICATION AND TRACKING



Grant Policies & Procedures (continued)

GRANT IDENTIFICATION

Finance Department:

The County's grants administration program provides through its web presence a comprehensive environment intended to help County personnel increase grant funding opportunities and enhance service delivery to the County's grant administrators and the citizens of Forsyth County. The site contains valuable grant resources on seeking and writing grants. This section discusses procedures for processing pre-award grant review forms and related grant documents. The pre-award activities of County grant proposals are generally overseen by the grant administrator, a position within the finance department, with backup from the grant coordinator, also in the finance department.

Grants.gov

Grants.gov is the clearinghouse for all federal grant opportunities and allows organizations to electronically find and apply for more than \$400 billion in federal grants and ultimately manage grant funds online through a common web site. <https://www.grants.gov>

GRANT SEEKING PROCESS

The pre-award activities of County grant proposals are generally overseen by the Grant Administrator and or grant coordinator within the Finance Department. The grant seeking process comprises the development of a departmental grant strategy planning, and a pre-application assessment and review.

Grant Strategy Planning:

Each department seeking grant funding should produce annually a prioritized list of department needs and submit it to the Grant Administrator to identify any funding opportunities that may potentially be met through grant funding, and to coordinate parallel or redundant submissions or collaboration among departments, planning for submission of proposals to regular cyclical grant opportunities, and advance pre-planning to assist the department in the submission of proposals.

Each grant proposal will be reviewed and analyzed by several internal entities:

- The initiating department
- The Finance Department staff
- The County Manager or his designee

The pre-application assessment should take under consideration the following financial factors:

- Total anticipated project cost
- Match requirements and sources
- Project income considerations
- Staffing requirements
- Cash flow needs
- A continuation plan for sustaining grant funded programs if funding is reduced or terminated prior to applying for grants

Programmatic Considerations include:

- Alignment with County strategic priorities and department business plans
- Provision or expansion of services to address critical needs and core services
- Capacity to administer the financial and administrative aspects of the grant

Grant Policies & Procedures (continued)

Grants Awarded in 2022

American Rescue Plan Act State Fiscal Recovery Fund-Water and Sewer Infrastructure Award through the Governor's Office of Planning and Budget (OPB).

\$32,600,000- Fowler Water Reclamation Facility Return Flow Project (Construction) funding.

Based on a preliminary planning the project will include the installation of approximately 9 miles of ductile iron pipe (DIP) (size options to be refined are 36", 42", or 48") to deliver a peak day future flow of 30 MGD to Lake Lanier. At the Fowler WRF, a new return flow pump station will be installed to take water from the existing reuse tank and pump back to Lake Lanier. At the discharge location in Lake Lanier a pipe diffuser (48" diameter) will be installed to disperse the water via discharge nozzles into Lake Lanier in a diffused manner.

Office of Planning and Budget. Georgia Public Safety Officials and First Responders Supplement Grant.

\$645,900.00-GPSFR-Public Safety Officials and First Responders. In accordance with the American Rescue Plan Act, this program has been established as a payment for assistance to households and populations negatively impacted by COVID-19. The payments will be subject to FICA, and must be included on a W2 or 1099, as appropriate.

Judicial Council of Georgia American Rescue Plan Act

\$693,298.00- Judicial Council of Georgia American Rescue Plan Act Grant Funding Calendar Year 2022 Grant Agreement GJSFR-Judicial Branch. This grant was to support the disposition of the courts back logged cases due to the Covid-19 impact.

Other Grants Awarded:

FEMA

The County has also received promised Covid-19 funding from FEMA for expenses related to the Covid-19 crisis. The exact amount of funding is pending.

BJA Byrne Discretionary Grant

\$235,000 Community Project Funding for Drug Court Operations- Sheriff's Office
\$ 90,000 Community Project Funding for Gateway Academy- Drug Counselors

Atlanta Regional Commission

\$240,000 Livable Centers Initiative

Criminal Justice Coordinating Council

\$150,000 Residential Substance Abuse- Sheriff's Office
\$420,944 Law Enforcement Training – Sheriff's Office

Georgia Transportation Infrastructure Bank (GTIB)

\$750,000 Coal Mountain Connector

Georgia Department of Transportation

\$80,000 Jewell Bennett Road



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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 2023 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		\$ 1,200,000
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	\$ 210,882
Senior Services	FY2020-21 Legacy Link - Title III C1- Congregate Meals	Legacy Link, Inc.	7/1/21-6/30/22	\$ 183,918
Senior Services	FY2020-21 Legacy Link - Alzheimer/Respite Prog & Other	Legacy Link, Inc.	7/1/21-6/30/22	\$ 35,020
Senior Services	FY2020-21 Legacy Link - Wellness Program Federal/State	Legacy Link, Inc.	7/1/21-6/30/22	\$ 23,723
Sherriff's Office	FY21 Highway Enforcement Aggressive Traffic (H.E.A.T.)	Governors Office of Highway Safety (GOHS)	10/1/21-9/30/22	\$ 51,269
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 Justice & Mental Health Collaboration (JMHC)	Bureau of Justice Assistance	10/1/21-9/30/22	\$ 165,103
Sherriff's Office	FY21 Residential Substance Abuse Treatment (RSAT)	Georgia Criminal Justice Coordinating Council	10/1/21-9/30/22	\$ 102,203
Sherriff's Office	FY 2023 Byrne Justice Assistance Grant (BJAG)	CJCC	10/1/22 - 9/1/23	\$ 26,625
Public Transportation	Dial-A-Ride	GDOT		\$ 638,700

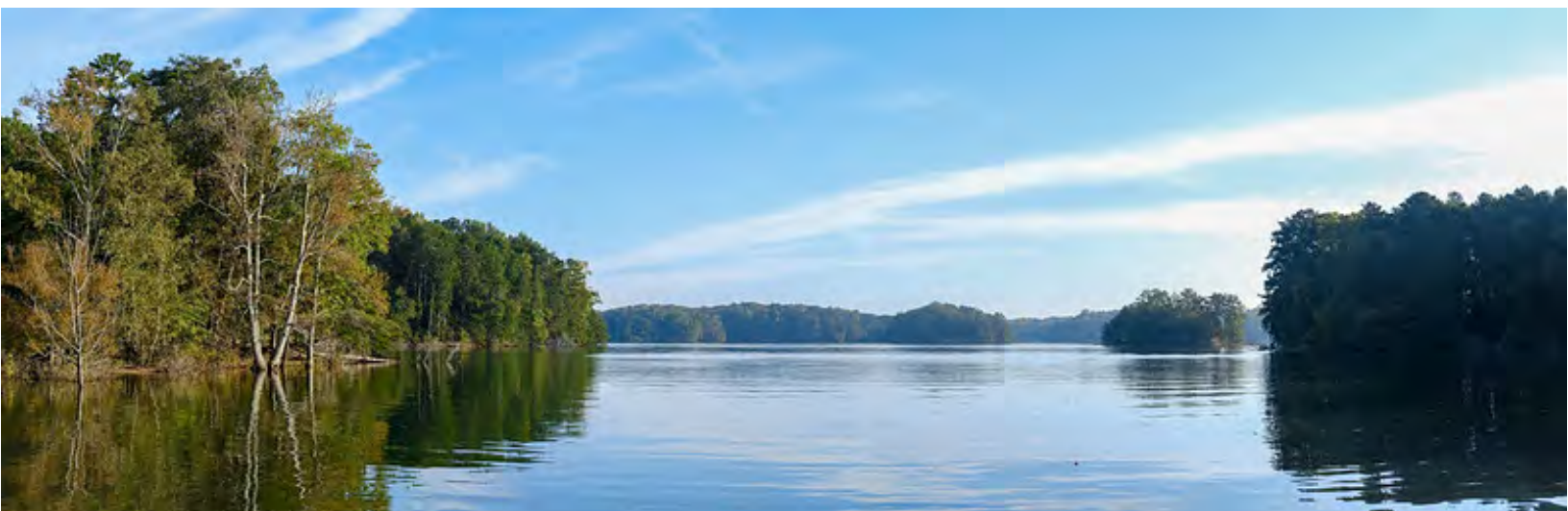
2023 Anticipated Grant Revenue

\$ 8,644,081

Acronyms

Acronyms are groups of initials used to avoid repetitive writing or speaking of frequently used titles or phrases. Some of the more common acronyms used in the budget document are as follows:

AARP:	American Association of Retired Persons	DATE:	Drug Abuse Treatment & Education
ACCG:	Associated County Commissioners of Georgia	DCA:	Department of Community Affairs
ACH:	Automatic Clearing House	DFCS:	Department of Family and Children Services
ACFR:	Annual Comprehensive Financial Report	DOJ:	Department of Justice
ADA:	Americans with Disabilities Act	DOR:	Department of Revenue
AICP:	American Institute of Certified Planners	DOT:	Department of Transportation
AICPA:	American Institute of Certified Public Accountants	DUI:	Driving Under the Influence
APB:	Accounting Principles Board	E&S:	Erosion and Sediment
ARC:	Atlanta Regional Commission	EE:	Environmental Education
ATV:	All-Terrain Vehicle	EOC:	Emergency Operations Center
B&ED	Building & Economic Development	EMA:	Emergency Management Agency
BOA:	Board of Assessors	EMS:	Emergency Medical Services
BOC:	Board of Commissioners	EPD:	Environmental Protection Division
BOE:	Board of Equalization	ESRI:	Environmental Systems Research Institute
CARE:	Change, Assist, Restore and Enlighten	FAQ:	Frequently Asked Questions
CARES:	Coronavirus Aid, Relief, and Economic Security	FC:	Forsyth County
CALEA:	Commission on Accreditation for Law Enforcement Agencies	FCSO:	Forsyth County Sheriff's Office
CASA:	Court Appointed Special Advocates	FEMA:	Federal Emergency Management Agency
CBI:	Cognitive Behavioral Interventions	FICA:	Federal Insurance Contribution Act
CD:	Certificate of Deposit	FLSA:	Fair Labor Standards Act
CEO:	Chief Financial Officer	FMV:	Fair Market Value
CFAF:	Christian Fine Arts of Forsyth	FSA:	Farm Service Agency
CIP:	Capital Improvement Program	FTE:	Full-Time Equivalent
CJCC:	Criminal Justice Coordinating Council	FY:	Fiscal Year
COLA:	Cost of Living Adjustment	GAAFR:	Governmental, Accounting, Auditing, and Financial Reporting
COVID-19	Coronavirus disease 2019	GAAP:	Generally Accepted Accounting Principles
CPA:	Certified Public Accountant	GASB:	Government Accounting Standards Board
CPE:	Continuing Professional Education	GAWP:	Georgia Association of Water Professionals
DA:	District Attorney	GBI:	Georgia Bureau of Investigation
DAR:	Dial-A-Ride	GCIC:	Georgia Crime Information Center



Acronyms (continued)

GDNR:	Georgia Department of Natural Resources	NPDES:	National Pollutant Discharge Elimination System
GDOT:	Georgia Department of Transportation	MRCS:	Natural Resources Conservation Service
GDP:	Gross Domestic Product	OCGA:	Official Code of Georgia Annotated
GFOA:	Government Finance Officers Association	OJP:	Office of Justice Programs
GIS:	Geographic Information System	OPEB:	Other Post-Employment Benefits
GMRC:	Georgia Mountain Regional Commission	P&CD:	Planning and Community Development
GO:	General Obligation (Bonds)	P-Card:	Procurement Card
GOCF:	Governor's Office for Children & Families	M&O:	Personal Computer
GPM:	Georgia Probation Management	PTE:	Part-time Equivalent
GSWCC:	Georgia Soil and Water Conservation Commission	RFP:	Request for Proposal
HEAT:	Highway Enforcement of Aggressive Traffic	RFQ:	Request for Qualification
HR:	Human Resources	ROI:	Return on Investment
HVAC:	Heating, Ventilation and Air Conditioning Systems	ROW:	Right of Way
ICC:	International Code Council	S&P:	Standard and Poor's
IT:	Information Technology	SAA:	State-Administering Agency
ITGC:	Information Systems & Technology Governance Council	SCBA:	Self-Contained Breathing Apparatus
IS&T:	Information Systems & Technology	SO:	Sheriff's Office
JJC:	Juvenile Justice Center	SPLOST:	Special Local Option Sales Tax
KFCB:	Keep Forsyth County Beautiful, Inc.	TAVT:	Title Ad Valorem Tax
LBI:	Local Business Initiative	TIN:	Taxpayer Identification Number
LED:	Light Emitting Diode	UDC:	Unified Development Code
LCI:	Livable Centers Initiative	UGA:	University of Georgia
LDP:	Land Disturbance Permit	US:	United States
LMIG:	Local Maintenance and Improvement Grant	VFW:	Veterans of Foreign Wars
LOST:	Local Option Sales Tax	VOCA:	Victims of Crime Act
M&O:	Maintenance & Operations	VWAP:	Victim Witness Assistance Program
MDTs:	Mobile Data Terminals	W&S:	Water and Sewer
MMS:	Multimedia-Messaging Service	WCL:	Weapon Carry License
MOA:	Memorandum of Agreement	YTD:	Year to Date
NGCSU:	North Georgia College and State University	ZBA:	Zoning Board of Appeals



Budget Glossary and Terms

A

ACCOUNT - A SEPARATE FINANCIAL REPORTING UNIT. ALL BUDGETARY TRANSACTIONS ARE RECORDED IN ACCOUNTS, CALLED COMMITMENT ITEMS IN THE COUNTY'S FINANCIAL SYSTEM.

ACCOUNTABILITY - MONITORING, MEASURING AND EVALUATING THE PERFORMANCE AND PROGRESS OF POLICIES, PLANS AND PROGRAMS TO ENSURE THAT RESULTS ARE ACHIEVED.

ACCOUNTING PERIOD - A PERIOD OF TIME (E.G., ONE MONTH, ONE YEAR) THE COUNTY USES TO DETERMINE ITS FINANCIAL POSITION AND RESULTS OF OPERATIONS.

ACCOUNTING SYSTEM - THE TOTAL SET OF RECORDS AND PROCEDURES USED TO RECORD, CLASSIFY, AND REPORT INFORMATION ON THE FINANCIAL STATUS AND OPERATIONS OF AN ENTITY.

ACCRUAL BASIS OF ACCOUNTING - THE METHOD OF ACCOUNTING UNDER WHICH REVENUES ARE RECORDED WHEN THEY ARE EARNED (WHETHER OR NOT CASH IS RECEIVED AT THAT TIME) AND EXPENDITURES ARE RECORDED WHEN GOODS AND SERVICES ARE RECEIVED (WHETHER OR NOT CASH DISBURSEMENTS ARE MADE AT THAT TIME).

ACCRUAL BASIS OF BUDGETING - THE METHOD OF BUDGETING WHERE REVENUES ARE BUDGETED WHEN THEY ARE EXPECTED TO BE EARNED (WHETHER OR NOT ACTUAL CASH IS RECEIVED AT THAT TIME), AND EXPENDITURES ARE BUDGETED ACCORDING TO WHEN GOODS AND SERVICES ARE TO BE RECEIVED (WHETHER OR NOT CASH DISBURSEMENTS ARE RECORDED FOR THOSE GOODS AND SERVICES AT THAT TIME).

ACCRUALS - ADJUSTMENTS FOR REVENUES THAT HAVE BEEN EARNED BUT ARE NOT YET RECORDED AND EXPENSES THAT HAVE BEEN INCURRED BUT ARE NOT RECORDED.

ACCRUED EXPENSES - EXPENSES RECORDED IN THE PERIOD WHEN GOODS OR SERVICES WERE RECEIVED BUT ARE PAID FROM A SUBSEQUENT PERIOD.

ACTIVITY - A SPECIFIC AND DISTINGUISHABLE UNIT OF WORK OR SERVICE PERFORMED.

ACTUAL EXPENDITURES - INCLUDES PERSONNEL SERVICES, EMPLOYEE-RELATED EXPENDITURES AND ALL OTHER OPERATING EXPENDITURES AS AUTHORIZED BY THE BOARD OF COMMISSIONERS.

AD VALOREM TAX - TAX IMPOSED ON PROPERTY ACCORDING TO THE VALUE OF THE PROPERTY, WHICH IS TAXED.

ADOPTED BUDGET - THE APPROVED FUNDS APPROPRIATED BY THE BOARD OF COMMISSIONERS, WHICH ARE ADOPTED AT A PUBLIC HEARING IN NOVEMBER FOR THE UPCOMING FISCAL YEAR.

ALLOCATION - THE EXPENDITURE AMOUNT PLANNED FOR A PARTICULAR PROJECT OR SERVICE, EXCEPT AN AMOUNT THAT REQUIRES ADDITIONAL BOARD ACTION OR "APPROPRIATION" BEFORE EXPENDITURES WILL BE AUTHORIZED.

ANNUAL BUDGET - ANY BUDGET THAT IS PREPARED FOR A 12-MONTH PERIOD. AN ANNUAL BUDGET OUTLINES BOTH THE INCOME AND EXPENDITURES THAT ARE EXPECTED TO BE RECEIVED AND PAID OVER THE COMING YEAR.

APPRAISAL - PROCESS BY WHICH THE COUNTY VALUES PROPERTY FOR TAX PURPOSES USING LEGALLY SPECIFIED STANDARDS OF VALUATION. IT INVOLVES THE DISCOVERY OF PROPERTY, IDENTIFICATION OF OWNERS, VALUATION, NOTIFICATION OF OWNERS OF THEIR PROPERTY'S ESTIMATED VALUE, A HEARING AND APPEALS PROCESS, ADJUSTMENTS TO THE ESTIMATED VALUE BASED ON EVIDENCE PROVIDED IN THE HEARING, AND A FINAL CERTIFICATION OF VALUE.

Budget Glossary and Terms (continued)

APPROPRIATION - A LEGAL AUTHORIZATION GRANTED BY THE COUNTY'S LEGISLATIVE AUTHORITY (BOARD OF COMMISSIONERS) TO MAKE EXPENDITURES AND INCUR OBLIGATIONS FOR SPECIFIC PURPOSES.

ASSESSED VALUE - THE VALUE AT WHICH PROPERTY IS TAXED. THE ASSESSED VALUE IN THE STATE OF GEORGIA IS 40 PERCENT OF THE FAIR MARKET VALUE.

AUDITED FINANCIAL STATEMENT - THE COUNTY'S FINANCIAL STATEMENT THAT HAS BEEN PREPARED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, AUDITED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS, AND INCLUDES NOTES TO THE FINANCIAL STATEMENT THAT STATE WHETHER OR NOT THE COUNTY IS IN COMPLIANCE WITH ITS RESERVE REQUIREMENTS.

B

BALANCE - UNEXPENDED FUNDS FROM THE PREVIOUS FISCAL YEAR THAT MAY BE USED TO MAKE PAYMENTS DURING THE CURRENT FISCAL YEAR.

BALANCED BUDGET - A BUDGET IS BALANCED WHEN THE SUM OF ESTIMATED REVENUES AND APPROPRIATED FUND BALANCES, NET POSITION IS EQUAL TO APPROPRIATIONS.

BELL-FORSYTH JUDICIAL CIRCUIT COURT - GEORGIA'S NEW CIRCUIT COURT. CREATED BY ACT NUMBER 653 OF THE 1998 GEORGIA GENERAL ASSEMBLY AND BECAME A CIRCUIT COURT EFFECTIVE JULY 1, 1998, WHEN THE BLUE RIDGE CIRCUIT COURT WAS DIVIDED INTO TWO, ONE COUNTY CIRCUIT COURT. THE COURT IS NAMED IN HONOR OF ONE OF FORSYTH COUNTY'S MOST DISTINGUISHED CITIZENS, COLONEL HIRAM PARKS BELL – AUTHOR, STATESMAN, SOLDIER AND MASON.

BENEFITS - A FORM OF COMPENSATION PAID BY EMPLOYERS TO EMPLOYEES OVER AND ABOVE THE AMOUNT OF PAY SPECIFIED AS AN HOURLY RATE OF PAY. BENEFITS ARE A PORTION OF A TOTAL COMPENSATION PACKAGE FOR EMPLOYEES AND MAY INCLUDE ITEMS SUCH AS HEALTH INSURANCE AND PAYMENTS MADE UNDER A PENSION PLAN.

BLOCK GRANT - ALLOCATION OF FEDERAL MONEY TO A STATE OR ITS SUBDIVISION IN ACCORDANCE WITH A DISTRIBUTION FORMULA PRESCRIBED BY LAW OR ADMINISTRATIVE REGULATIONS, FOR ACTIVITIES OF A CONTINUING NATURE WITHIN A RESTRICTED SUBJECT AREA.

BOARD OF ASSESSORS - RESPONSIBLE FOR DETERMINING WHAT REAL AND PERSONAL PROPERTY IS SUBJECT TO TAXATION IN FORSYTH COUNTY, ESTIMATING THE MARKET VALUE AND ADMINISTRATION OF THE VARIOUS TYPE OF HOMESTEAD AND OTHER PROPERTY TAX EXEMPTIONS.THE GOVERNING BODY OF THE COUNTY. THE BOARD IS MADE UP OF FIVE MEMBERS, EACH LIVING IN A SPECIFIC DISTRICT AND ELECTED TO SERVE FOUR-YEAR TERMS. EACH YEAR IN JANUARY, THE FIVE MEMBERS ELECT ONE OF THEIR OWN TO SERVE AS A CHAIRMAN OF THE BOARD FOR THE COMING YEAR.

BOARD OF COMMISSIONERS - THE BOARD OF COMMISSIONERS IS THE GOVERNING BODY OF FORSYTH COUNTY. THE BOARD IS MADE UP OF FIVE MEMBERS, EACH LIVING IN A SPECIFIC DISTRICT AND ELECTED TO SERVE FOUR-YEAR TERMS. EACH YEAR IN JANUARY, THE FIVE MEMBERS ELECT ONE OF THEIR OWN TO SERVE AS A CHAIRMAN OF THE BOARD FOR THE COMING YEAR.

BOND - A WRITTEN PROMISE TO PAY A SPECIFIED SUM OF MONEY (CALLED THE FACE VALUE OR PRINCIPAL AMOUNT) AT A SPECIFIED DATE OR DATES IN THE FUTURE (CALLED THE MATURITY DATE), TOGETHER WITH PERIODIC INTEREST AT A SPECIFIC RATE. IN THE BUDGET DOCUMENT, THESE PAYMENTS ARE IDENTIFIED AS DEBT SERVICE. BONDS MAY BE USED AS AN ALTERNATIVE TO TAX RECEIPTS TO SECURE REVENUE FOR LONG-TERM CAPITAL IMPROVEMENTS. THE TWO MAJOR CATEGORIES ARE GENERAL OBLIGATION BONDS (G.O. BONDS) AND REVENUE BONDS.

BOND MILLAGE RATE - PART OF THE COUNTY'S TOTAL MILLAGE RATE THAT FUNDS THE REPAYMENT FOR A GENERAL OBLIGATION BOND THAT IS APPROVED BY THE VOTERS OF THE COUNTY. AN EXAMPLE OF THIS WOULD BE THE VOTERS APPROVING THE TRANSPORTATION BOND THAT FUNDS A VARIETY OF TRANSPORTATION PROJECTS IN THE COUNTY.

Budget Glossary and Terms (continued)

BOND RATING - A SYSTEM USED TO PERFORM CREDIT ANALYSES TO DETERMINE THE CREDITWORTHINESS OF AN ISSUER OF DEBT ACCORDING TO RATINGS PUBLISHED BY INDEPENDENT CREDIT RATING AGENCIES. FORSYTH COUNTY USES THE SERVICES OF THREE OF THE NATION'S PRIMARY BOND RATING AGENCIES – MOODY'S INVESTOR SERVICE, STANDARD & POOR'S, AND FITCH.

BUDGET - A COMPLETE PLAN OF FINANCIAL INFORMATION EMBODYING AN ESTIMATE OF PROPOSED REVENUES AND EXPENDITURES FOR A GIVEN PERIOD.

BUDGET AMENDMENT - CHANGES TO THE ADOPTED BUDGET THAT REQUIRE APPROVAL BY THE BOARD OF COUNTY COMMISSIONERS. THESE INCLUDE TRANSFERS BETWEEN DEPARTMENTS/OFFICES OR FUNDS, AND EXPENDITURES THAT WOULD INCREASE THE TOTAL DEPARTMENT/OFFICE APPROPRIATIONS.

BUDGET CALENDAR - THE SCHEDULE OF KEY DATES OR MILESTONES, WHICH THE COUNTY FOLLOWS IN THE PREPARATION, ADOPTION AND ADMINISTRATION OF THE BUDGET.

BUDGET DOCUMENT - THE OFFICIAL PUBLICATION PREPARED BY THE COUNTY STAFF THAT OUTLINES THE FINANCIAL PLAN AS ADOPTED BY THE LEGISLATIVE BODY. THE DOCUMENT SERVES AS A POLICY DOCUMENT, AN OPERATIONS GUIDE, A FINANCIAL PLAN, AND A COMMUNICATIONS DEVICE.

BUDGET MESSAGE - A GENERAL DISCUSSION OF THE PROPOSED BUDGET, PRESENTED IN WRITING AS PART OF THE BUDGET DOCUMENT. THE MESSAGE EXPLAINS CURRENT BUDGET ISSUES COMPARED TO RECENT FINANCIAL HISTORY.

BUDGET RESOLUTION - THE FORMAL STATEMENT APPROVED BY THE BOARD OF COMMISSIONERS, WHICH SHOWS BUDGETED REVENUES AND EXPENDITURES FOR THE APPROACHING FISCAL YEAR. THE RESOLUTION MAY EMPOWER CERTAIN INDIVIDUALS WITH THE AUTHORITY TO APPROVE CERTAIN TRANSFERS OR EXPENDITURES OF SPECIFIC FUNDS.

BUDGET TRANSFERS - THE SHIFTING OF PREVIOUSLY BUDGETED FUNDS FROM ONE ITEM OF EXPENDITURE TO ANOTHER. TRANSFERS MAY OCCUR THROUGHOUT THE COURSE OF THE FISCAL YEAR AS NEEDED FOR COUNTY GOVERNMENT. TRANSFERS WITHIN A DEPARTMENT SHALL REQUIRE ONLY THE APPROVAL OF THE BUDGET MANGER.

BUDGETARY CONTROL - THE LEVEL AT WHICH EXPENDITURES MAY NOT LEGALLY EXCEED APPROPRIATIONS.

BUILDING PERMITS - AN AUTHORIZATION THAT MUST BE GRANTED BY A GOVERNMENT OF OTHER REGULATORY BODY BEFORE THE CONSTRUCTION OF A NEW OR EXISTING BUILDING CAN LEGALLY BE CONSTRUCTED.

C

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)

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 THE FORSYTH COUNTY TO PROVIDE MAINTENANCE AND OTHER SERVICES.

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

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

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

COURT APPOINTED SPECIAL ADVOCATES (CASA) - A NATIONAL ASSOCIATION IN THE UNITED STATES THAT SUPPORTS A 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)

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)

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)

OPERATING EXPENDITURES/EXPENSES - OUTFLOWS OF RESOURCES FOR DAILY OPERATIONS THAT PROVIDE BASIC GOVERNMENT SERVICES SUCH AS PERSONNEL, SUPPLIES, AND CONTRACTED SERVICES. OPERATING EXPENDITURES EXCLUDE CAPITAL COSTS AND THEIR FINANCING USES. EXPENDITURES ARE REPORTED WITHIN GOVERNMENTAL FUND TYPES, AND EXPENSES ARE REPORTED WITHIN PROPRIETARY FUND TYPES.

OPERATING RESERVE - RESOURCES SET ASIDE IN EACH FUND AMOUNTING TO AN ESTABLISHED PERCENTAGE OF THE BUDGETED EXPENDITURES.

OPERATING REVENUES - REVENUES FROM REGULAR TAXES, FEES, FINES, PERMITS, CHARGES FOR SERVICE, AND SIMILAR SOURCES. OPERATING REVENUES EXCLUDE PROCEEDS FROM LONG-TERM DEBT INSTRUMENTS USED TO FINANCE CAPITAL PROJECTS AND OTHER FINANCIAL SOURCES.

OPERATIONS - A CATEGORY OF RECURRING EXPENSES, OTHER THAN SALARIES AND EQUIPMENT COSTS, THAT COVERS EXPENDITURES NECESSARY TO MAINTAIN FACILITIES, COLLECT REVENUES, PROVIDE SERVICES, AND OTHERWISE CARRY OUT THE DEPARTMENT'S GOALS. TYPICAL LINE ITEMS UNDER THIS CATEGORY ARE OFFICE SUPPLIES, PRINTING, POSTAGE, AND UTILITIES.

OPPORTUNITY ZONE - THE INCENTIVE, WHICH IS AVAILABLE FOR NEW OR EXISTING BUSINESSES THAT CREATE TWO OR MORE JOBS, IS A JOB TAX CREDIT, WHICH IS TAKEN AGAINST THE BUSINESS'S GEORGIA INCOME TAX LIABILITY AND PAYROLL WITHHOLDING TAX. THE CREDIT IS AVAILABLE FOR AREAS DESIGNATED BY THE GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS AS AN "OPPORTUNITY ZONE".

ORDINANCE - A RULE OR LAW ENACTED BY LOCAL GOVERNMENT.

OTHER FINANCING SOURCES - MONIES TRANSFERRED-IN FROM OTHER FUNDS.

OTHER FINANCING USES - MONIES TRANSFERRED-OUT TO OTHER FUNDS.

OTHER POST-EMPLOYMENT BENEFITS (OPEB) - NON-PENSION BENEFITS PROVIDED TO EMPLOYEES AFTER EMPLOYMENT ENDS THAT OFTEN INCLUDES HEALTH INSURANCE COVERAGE FOR RETIREES AND THEIR FAMILIES, DENTAL INSURANCE, LIFE INSURANCE, AND TERM CARE COVERAGE.

OTHER TAXES - TAXES COLLECTED AS AUTHORIZED BY GEORGIA LAW OR COUNTY ORDINANCE SUCH AS SALES TAX, BEER TAX, AND HOTEL-MOTEL TAX.

P

PARKS AND RECREATION FUND - A FUND TO FINANCE THE DAY-TO-DAY OPERATIONS OF THE FORSYTH COUNTY PARKS AND RECREATION DEPARTMENT.

PART-TIME EQUIVALENT (PTE) - A TERM THAT EXPRESSES THE AMOUNT OF TIME A POSITION HAS BEEN BUDGETED FOR IN TERMS OF THE AMOUNT OF TIME, A PART-TIME EMPLOYEE NORMALLY WORKS IN A YEAR. MOST PART-TIME EMPLOYEES (0.50 PTE) ARE PAID FOR UP TO 1,560 HOURS IN A YEAR. A POSITION THAT HAS BEEN BUDGETED TO WORK HALF TIME FOR A FULL YEAR, OR FULL-TIME FOR ONLY SIX MONTHS IS .50 FTE.

PENALTIES & INTEREST - FEES COLLECTED FOR VIOLATIONS OR DELINQUENT PAYMENTS.

PENSION PLAN - RETIREMENT PLAN OFFERED BY THE EMPLOYER IN WHICH ALL ASSETS ACCUMULATED FOR THE PAYMENT OF BENEFITS MAY LEGALLY BE USED TO PAY BENEFITS TO ANY OF THE PLAN MEMBERS OR BENEFICIARIES, AS DEFINED BY THE TERMS OF THE PLAN.

Budget Glossary and Terms (continued)

PERFORMANCE MEASURES - THE SYSTEMATIC TRACKING, ANALYSIS, AND REPORTING OF THE SPEED, ACCURACY, AND EFFICIENCY OF A DEPARTMENT'S DELIVERY OF SERVICE TO ITS CUSTOMERS; THE PROCESS FOR DETERMINING HOW A PROGRAM IS ACCOMPLISHING ITS MISSION.

PERSONAL PER CAPITA INCOME - THE TOTAL INCOME OF ALL PERSONS LIVING IN A COMMUNITY DIVIDED BY THE POPULATION OF THAT COMMUNITY.

PERSONAL PROPERTY - MOBILE PROPERTY NOT ATTACHED PERMANENTLY TO REAL ESTATE, INCLUDING TANGIBLE PROPERTY (SUCH AS FURNITURE, EQUIPMENT, INVENTORY, AND VEHICLES) AND INTANGIBLE PROPERTY (SUCH AS STOCKS, TAXABLE BONDS, AND CASH).

PERSONAL SERVICES - A CATEGORY OF EXPENDITURES THAT PRIMARILY COVERS SALARIES, OVERTIME, AND FRINGE BENEFIT COSTS.

POSITION - A GROUP OF DUTIES AND RESPONSIBILITIES, AS PRESCRIBED BY AN OFFICE OR AGENCY, TO BE PERFORMED BY A PERSON ON A FULL-TIME OR PART-TIME BASIS. THE STATUS OF A POSITION IS NOT TO BE CONFUSED WITH THE STATUS OF THE EMPLOYEE. FOR THE PURPOSE OF THE COUNTY'S BUDGET, AN ESTABLISHED POSITION IS A POSITION THAT HAS BEEN CLASSIFIED AND ASSIGNED A PAY GRADE. AN AUTHORIZED POSITION HAS BEEN APPROVED BY THE BOARD OF COMMISSIONERS AND IS SHOWN AS A SINGLE, NOT A PARTIAL, POSITION.

POSITION CONTROL REPORT - THIS REFERS TO THE CREATION, MAINTENANCE, AND MONITORING OF POSITIONS AND THEIR BUDGETS.

PRELIMINARY BUDGET - THE COUNTY MANAGER SUBMITS A PRELIMINARY BUDGET TO THE BOARD OF COUNTY COMMISSIONERS FOR THE UPCOMING FISCAL YEAR. AFTER RECEIPT OF THE PRELIMINARY BUDGET, THE FIRST ACTION BY THE BOARD OF COMMISSIONERS (BOC) IS TO AUTHORIZE THE ADVERTISEMENT OF THE PROPOSED TAX AND LEVY RATES. ONCE THE PROPOSED RATE IS ADVERTISED, THE BOC CAN ADOPT LOWER TAX AND LEVY RATES, BUT CANNOT, WITHOUT ADDITIONAL ADVERTISEMENT, ADOPT HIGHER RATES. THE BOC HOLDS PUBLIC HEARINGS ON THE PRELIMINARY BUDGET AND THE PROPOSED TAX AND LEVY RATES TO COLLECT PUBLIC COMMENT.

PRO SE LITIGANT - PRO SE IS A LATIN PHRASE MEANING "FOR ONESELF" OR "ON ONE'S OWN BEHALF." MEANS ADVOCATING ON ONE'S OWN BEHALF BEFORE A COURT, RATHER THAN REPRESENTED BY A LAWYER.

PROCUREMENT - THE PROCESS OF BUYING GOODS OR SERVICES.

PROFESSIONAL SERVICES - EXPENDITURES INCURRED BY THE COUNTY TO OBTAIN THE SERVICES OF RECOGNIZED LICENSED PROFESSIONALS SUCH AS DOCTORS, ENGINEERS, CERTIFIED PUBLIC ACCOUNTANTS, ETC. THESE ACCOUNTS ARE NOT USED FOR FEE PAYMENTS.

PROGRAM - A BODY OF WORK THAT DELIVERS A SERVICE OR ACCOMPLISHES A TASK AND WHOSE COSTS CAN BE ISOLATED AND IDENTIFIED.

PROJECT - A SPECIFICALLY DEFINED UNDERTAKING OR ACTION WITH TARGET START AND END DATES.

PROPERTY FUND - SOMETIMES REFERRED TO AS INCOME DETERMINATION OR COMMERCIAL-TYPE FUNDS, THE CLASSIFICATION IS USED TO ACCOUNT FOR A GOVERNMENT'S ONGOING ORGANIZATIONS AND ACTIVITIES THAT ARE SIMILAR TO THOSE OFTEN IN THE PRIVATE SECTOR.

PROPERTY TAX - TAX BASED ON THE ASSESSED VALUE OF A PROPERTY, EITHER REAL ESTATE OR PERSONAL. THE TAX LIABILITY FALLS ON THE OWNER OF RECORD AS OF THE APPRAISAL DATE.

Budget Glossary and Terms (continued)

PROPERTY TAX RATE - A PROPERTY TAX OR MILLAGE RATE IS AN AD VALOREM TAX ON THE VALUE OF A PROPERTY, USUALLY LEVIED ON REAL ESTATE. THE GOVERNING AUTHORITY OF THE JURISDICTION IN WHICH THE PROPERTY IS LOCATED LEVIES THE TAX. THIS CAN BE A NATIONAL GOVERNMENT, A FEDERATED STATE, A COUNTY OR GEOGRAPHICAL REGION OR A MUNICIPALITY.

PROPOSED BUDGET - THE COUNTY MANAGER SUBMITS A PROPOSED BUDGET TO THE BOARD OF COUNTY COMMISSIONERS (BOC) IN OCTOBER FOR THE UPCOMING FISCAL YEAR. PUBLIC NOTICE IS GIVEN AND THE BOC HOLDS PUBLIC HEARINGS ON THE PROPOSED BUDGET TO COLLECT PUBLIC COMMENT.

PROPRIETARY FUNDS - FUNDS THAT FOCUS ON THE DETERMINATION OF OPERATING INCOME, CHANGES IN NET ASSETS (OR COST RECOVERY), FINANCIAL POSITION, AND CASH FLOWS. THERE ARE TWO DIFFERENT TYPES OF PROPRIETARY FUNDS: ENTERPRISE FUNDS AND INTERNAL SERVICE FUNDS.

PUBLIC UTILITIES - TAX LEVIED ON THE PROPERTY OF THE PUBLIC UTILITIES BASED ON THE VALUES GIVEN TO THE TAX ASSESSOR'S OFFICE.

PUBLIC UTILITIES SERVICES - COST OF ELECTRICITY, NATURAL GAS, WATER AND SEWER, AND COMMINATION SERVICES PURCHASED FOR COUNTY BUILDINGS AND FACILITIES.

R

REAL PROPERTY - IMMOBILE PROPERTY; EXAMPLES ARE LAND, NATURAL RESOURCES ABOVE AND BELOW THE GROUND, AND FIXED IMPROVEMENTS TO THE LAND.

RECREATION FEE - CHARGES FOR CURRENT SERVICES BY THE PARKS AND RECREATION DEPARTMENT.

REQUEST FOR PROPOSAL (RFP) - A SOLICITATION MADE, OFTEN THROUGH A BIDDING PROCESS, BY AN AGENCY OR COMPANY INTERESTED IN PROCUREMENT OF A COMMODITY, SERVICE, OR VALUABLE ASSET TO POTENTIAL SUPPLIERS TO SUBMIT BUSINESS PROPOSALS.

REQUEST FOR QUALIFICATION (RFQ) - AN RFQ REQUESTS THAT A FIRM SUBMIT A RESPONSE IN A STANDARD FORMAT TO PROVIDE UNIFORM INFORMATION ABOUT THE EXPERIENCE AND QUALIFICATIONS OF THE FIRM TO PERFORM A TYPE OF SERVICE.

RESERVE - THE PORTION OF FUND BALANCE/WORKING CAPITAL THAT IS INTENDED TO PROVIDE STABILITY AND RESPOND TO UNANTICIPATED, NONRECURRING NEEDS. THE RESERVE LEVEL IS ESTABLISHED BY COUNTY POLICY.

RESERVE AND CONTINGENCY - FUNDING SET ASIDE FOR FUTURE APPROPRIATIONS OF AN UNFORESEEN NATURE. TRANSFERS FROM CONTINGENCY ACCOUNTS REQUIRE SPECIFIC BOARD OF COMMISSIONERS' APPROVAL.

RESOLUTION - PROPOSITION PUT BEFORE A MEETING OF THE COUNTY BOARD OF COMMISSIONERS FOR DISCUSSION, APPROVAL OR ADOPTION.

RESTITUTION - AN ACT TO MAKE GOOD OR GIVE AN EQUIVALENT FOR ANY LOSS, DAMAGE, OR INJURY.

REVENUE - ADDITIONS TO ASSETS THAT DO NOT INCLUDE ANY LIABILITY, REPRESENT THE RECOVERY OF EXPENDITURE, REPRESENT THE CANCELLATION OF CERTAIN LIABILITIES WITHOUT A CORRESPONDING INCREASE IN OTHER LIABILITIES OR A DECREASE IN ASSETS, OR REPRESENT CONTRIBUTION OF FUND CAPITAL IN ENTERPRISE FUNDS.

Budget Glossary and Terms (continued)

REVENUE BOND - MUNICIPAL BONDS THAT FINANCE INCOME-PRODUCING PROJECTS AND ARE SECURED BY A SPECIFIED REVENUE SOURCE. TYPICALLY, REVENUE BONDS CAN BE ISSUED BY ANY GOVERNMENT AGENCY OR FUND THAT IS MANAGED IN THE MANNER OF A BUSINESS, SUCH AS ENTITIES HAVING BOTH OPERATING REVENUES AND EXPENSES.

REVENUE PROJECTION - FORMAL ESTIMATE OF REVENUE TO BE EARNED FROM A SPECIFIC SOURCE FOR SOME FUTURE PERIOD, TYPICALLY FUTURE FISCAL YEAR(S).

RIGHT-OF-WAY - THE LEGAL RIGHT, ESTABLISHED BY USAGE OR GRANT, TO PASS ALONG A SPECIFIC ROUTE THROUGH GROUNDS OR PROPERTY BELONGING TO ANOTHER.

ROLL-BACK RATE - THE ROLL-BACK RATE (COLLOQUIALLY REFERRED TO AS THE ROLLED-BACK RATE) IS A TERM THAT APPLIES TO THE PROPERTY TAX RATE AS IT CHANGES YEAR OVER YEAR, IN RELATION TO PROPERTY VALUES. IF THE COUNTY ADOPTS THE ROLL-BACK RATE, TAXES DO NOT INCREASE, EVEN IF THE RATE ITSELF INCREASES. THE ROLL-BACK RATE CALCULATES TAXABLE PROPERTY VALUES IN RELATION TO THE TOTAL REVENUE THE TAXES GENERATE FOR THE COUNTY. IF THE TAX RATE GENERATES THE SAME TOTAL REVENUE ONE YEAR AS IT DID IN THE PREVIOUS YEAR, THEN THE ROLLED-BACK RATE HAS BEEN APPLIED. WHEN PROPERTY VALUES RISE, PROPERTY TAXES GENERATE MORE REVENUE. FOR THE TOTAL REVENUE GENERATED TO STAY THE SAME, THE TAX RATE MUST DECREASE.

S

SALES TAX - TAX LEVIED ON A BROAD RANGE OF GOODS AND SERVICES AT THE POINT OF SALE. IT IS SPECIFIED AS PERCENTAGE OF THE TRANSACTION PRICE. THE VENDOR COLLECTS AND REPORTS THE TAX ON BEHALF OF THE TAXING JURISDICTION.

SELF-CONTAINED BREATHING APPARATUS (SCBA) - A DEVICE WORN BY FIREFIGHTERS AND OTHERS TO PROVIDE BREATHABLE AIR IN AN "IMMEDIATELY DANGEROUS TO LIFE OR HEALTH" ATMOSPHERE.

SENIOR SERVICES FUND - A SPECIAL REVENUE FUND TO FINANCE THE OPERATIONS OF THE VARIOUS COUNTY SENIOR CENTERS.

SHERIFF DRUG SEIZURE FUND - A FUND TO ACCOUNT FOR CONFISCATED CASH SEIZURES BY FORSYTH COUNTY LAW ENFORCEMENT FROM DRUG RELATED CRIMES.

SIGN ORDINANCE - A LOCAL LAW THAT REGULATES ALL TYPES OF SIGNAGE.

SOCIAL SERVICES COMMITTEE - A FIVE-MEMBER COMMITTEE THAT INCLUDES TWO COMMISSIONERS, AND THREE MEMBERS-AT-LARGE. APPLICATIONS FOR FUNDING REQUESTS ARE SENT TO VARIOUS AGENCIES IN THE COUNTY AND PLACED ON THE COUNTY'S WEBSITE.

SOLID WASTE DISPOSAL FACILITY ENTERPRISE FUND - ACCOUNTS FOR THE ACTIVITIES OF THE COUNTY'S SOLID WASTE DISPOSAL AND RECYCLING PROGRAMS.

SPECIAL ASSESSMENT - LEVY ON PROPERTY OWNERS FOR THE INCREASED PROPERTY VALUE CREATED BY THE INSTALLATION OF NEARBY PUBLIC IMPROVEMENTS. SPECIAL ASSESSMENTS DIFFER FROM OTHER BENEFIT-BASED LEVIES IN THAT THE MAXIMUM ASSESSMENT IS THE INCREASE IN PROPERTY VALUE CREATED BY THE IMPROVEMENTS, REGARDLESS OF THE EXTENT TO WHICH THE BENEFICIARIES USE THE FACILITY. HISTORICALLY, SPECIAL ASSESSMENTS HAVE BEEN USED FOR STREET IMPROVEMENTS, CURBS, SIDEWALKS, AND STREETLIGHTS.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) - A FINANCING METHOD FOR FUNDING CAPITAL OUTLAY PROJECTS IN THE STATE OF GEORGIA. IT IS AN OPTIONAL ONE (1) PERCENT SALES TAX APPROVED BY VOTERS AND LEVIED BY THE COUNTY FOR FUNDING THE BUILDING OF PARKS, ROADS, AND OTHER PUBLIC FACILITIES.

Budget Glossary and Terms (continued)

SPECIAL REVENUE FUND - GOVERNMENTAL FUND TYPE USED TO ACCOUNT FOR THE PROCEEDS OF SPECIFIC REVENUE SOURCES THAT ARE LEGALLY RESTRICTED OR COMMITTED TO EXPENDITURES FOR SPECIFIC PURPOSES OTHER THAN DEBT SERVICE OR CAPITAL PROJECTS AND EXCLUSIVE OF RESOURCES HELD IN TRUST FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, OR OTHER GOVERNMENTS. THESE FUNDS ACCOUNT FOR THE REVENUES AND EXPENDITURES RELATED TO THE E-911 SYSTEM, TOURISM, AND OTHER SPECIAL REVENUES.

STANDARD AND POOR'S (S&P) - ONE OF THE THREE MAJOR BOND RATING AGENCIES THAT RATE AND EVALUATE THE CREDIT QUALITY OF BOND ISSUERS WITH RESPECT TO A PARTICULAR DEBT OBLIGATION.

SUSTAINABILITY - THE ABILITY TO MAINTAIN ECONOMIC, ENVIRONMENTAL, OR SOCIAL RESPONSIBILITY OVER THE LONG-TERM. SUSTAINABILITY INFLUENCES THE WORK OF COMMUNITY AND ECONOMIC DEVELOPMENT.

T

TANGIBLE PROPERTY - CATEGORY OF PERSONAL PROPERTY THAT HAS PHYSICAL FORM AND SUBSTANCE; EXAMPLES ARE FURNITURE, EQUIPMENT, AND INVENTORY.

TAX BASE - OBJECTS TO WHICH TAX IS APPLIED; STATE LAW OR LOCAL ORDINANCES DEFINE WHAT MAKES UP THE TAX BASE AND DETERMINE WHAT OBJECTS, IF ANY, ARE EXEMPTED FROM TAXATION.

TAX DIGEST - THE BASIS ON WHICH THE PROPERTY TAX LEVY IS ALLOCATED AMONG THE PROPERTY OWNERS IN A JURISDICTION WITH TAXING POWERS. THE TAX DIGEST USUALLY LISTS AN IDENTIFIER FOR EACH TAXABLE PARCEL IN THE JURISDICTION, THE NAME OF THE OWNER RECORD, THE ADDRESS OF THE PARCEL OR THE OWNER, THE ASSESSED VALUE OF THE LAND, THE ASSESSED VALUE OF THE IMPROVEMENTS, APPLICABLE EXEMPTION CODES IF ANY, AND THE TOTAL ASSESSED VALUE.

TAX EXEMPTION - EXCLUSION FROM THE TAX BASE OF CERTAIN TYPES OF TRANSACTIONS OR OBJECTS.

TAX LEVY - TOTAL AMOUNT OF REVENUE EXPECTED FROM TAX, DETERMINED BY MULTIPLYING THE TAX RATE BY TAX BASE.

TAX RATE - THE AMOUNT OF TAX STATED IN TERMS OF A UNIT OF THE TAX DIGEST.

TAX-RELATED FUND - A FUND THAT DERIVES ITS REVENUE PRIMARILY FROM PROPERTY TAXES.

TAXABLE PROPERTY - TAXABLE PROPERTY IS RESIDENTIAL PROPERTY AND TANGIBLE MOVABLE ASSETS, SUCH AS CARS, TRUCKS AND MOBILE HOMES.

TAXES - COMPULSORY CHARGES LEVIED BY A GOVERNMENT FOR THE PURPOSE OF FINANCING SERVICES PERFORMED FOR THE COMMON BENEFIT. THIS TERM DOES NOT INCLUDE SPECIFIC CHARGES MADE AGAINST PARTICULAR PERSONS OR PROPERTY FOR ASSESSMENTS. NEITHER DOES THE TERM INCLUDE CHARGES FOR SERVICES RENDERED ONLY TO THOSE WHO PAY, FOR EXAMPLE, SEWER SERVICE CHARGES.

TAXPAYER - AN INDIVIDUAL OR ENTITY THAT IS OBLIGATED TO MAKE PAYMENTS TO MUNICIPAL OR GOVERNMENT TAXATION AGENCIES. THE TERM TAXPAYER GENERALLY DESCRIBES ONE WHO PAYS TAXES.

TITLE AD VALOREM TAX (TAVT) - A ONE-TIME TITLE FEE/TAX PAID AT THE TIME A MOTOR VEHICLE TITLE IS TRANSFERRED, BASED ON THE FAIR MARKET VALUE OF THE VEHICLE. TAVT REPLACES SALES, USE TAX, AND THE ANNUAL AD VALOREM TAX ("THE BIRTHDAY TAX"). TAVT IS MANDATORY FOR MOTOR VEHICLES PURCHASED ON OR AFTER MARCH 1, 2013 AND TITLED IN GEORGIA.

Budget Glossary and Terms (continued)

U

UNASSIGNED FUND BALANCE - THE DIFFERENCE BETWEEN TOTAL FUND BALANCE IN A GOVERNMENTAL FUND AND ITS NON-SPENDABLE, RESTRICTED, COMMITTED, AND ASSIGNED COMPONENTS.

UNENCUMBERED APPROPRIATION - THE PORTION OF AN APPROPRIATION NOT YET EXPENDED OR ENCUMBERED.

UNIT COST - THE COST REQUIRED TO PRODUCE A SPECIFIC PRODUCT OR UNIT OF SERVICE; AN EXAMPLE WOULD BE COST TO PURIFY ONE THOUSAND GALLONS OF WATER.

USER FEE - A CHARGE FOR EXPENSES INCURRED WHEN SERVICES ARE PROVIDED TO AN INDIVIDUAL OR GROUPS AND NOT THE COMMUNITY AT LARGE. THE KEY TO EFFECTIVE USE OF USER FEES IS BEING ABLE TO IDENTIFY SPECIFIC BENEFICIARIES OF SERVICES AND THEN DETERMINE THE FULL COST OF THE SERVICE THEY ARE CONSUMING OR USING. ALSO, SEE "FEE."

V

VACANCY SAVINGS - SAVINGS GENERATED BY NOT FILLING VACANT POSITIONS, BY NOT FILLING NEWLY AUTHORIZED POSITIONS OR BY FILLING A VACANT POSITION AT A LOWER GRADE OR STEP.

VALUES - THE GUIDING PRINCIPLES THAT DEFINE AN ORGANIZATION'S INTERNAL CONDUCT AS WELL AS ITS RELATIONSHIPS WITH EXTERNAL CUSTOMERS AND STAKEHOLDERS.

VICTIM ADVOCATES - PROFESSIONALS TRAINED TO SUPPORT VICTIMS OF CRIME. ADVOCATES OFFER VICTIMS INFORMATION, EMOTIONAL SUPPORT, AND HELP FINDING RESOURCES AND FILLING OUT PAPERWORK AS WELL AS SOMETIMES ATTENDING COURT WITH THE VICTIMS.

VICTIM WITNESS ASSISTANCE PROGRAM (VWAP) - A COUNTY PROGRAM THAT PROVIDES CRIME VICTIMS AND WITNESSES WITH INFORMATION, SERVICES, AND SUPPORT DURING A PROSECUTION TO HELP THEM COPE WITH PROBLEMS ENCOUNTERED AS A RESULT OF THE CRIME, BETTER UNDERSTAND HOW THE CRIMINAL JUSTICE SYSTEM WORKS, AND BE INFORMED ABOUT CASE STATUS.

VISION - A SET OF IDEAS THAT DESCRIBE AN ORGANIZATION'S ASPIRATIONS. A VISION STATEMENT SHOULD PROVIDE ORGANIZATIONAL DIRECTION AND BE USED AS A GUIDE FOR CURRENT AND FUTURE COURSES OF ACTION.

W

WATER AND SEWERAGE AUTHORITY ENTERPRISE FUND - ACCOUNTS FOR THE ACTIVITIES OF THE COUNTY'S WATER AND SEWERAGE SYSTEM.

WORKERS' COMPENSATION - PROTECTION FOR COUNTY EMPLOYEES ON WORK-RELATED INJURIES OR ILLNESSES.

WORKING CAPITAL - AN ACCOUNTING TERM DEFINED AS CURRENT ASSETS LESS CURRENT LIABILITIES IN A PROPRIETARY FUND. WORKING CAPITAL IS USED TO EXPRESS THE RESERVES AVAILABLE IN PROPRIETARY FUNDS FOR USE.

WORKING CAPITAL RESERVE - THE DIFFERENCE BETWEEN BUDGETED REVENUES AND BUDGETED APPROPRIATIONS WHEN REVENUES EXCEED APPROPRIATIONS. USED TO BALANCE APPROPRIATIONS TO REVENUES.

Z

ZERO-BASED BUDGETING - A BUDGET APPROACH THAT REQUIRES EACH DEPARTMENT TO SUBMIT A BUDGET REQUEST AND JUSTIFY ALL EXPENDITURES RATHER THAN JUSTIFYING ONLY THE EXPENDITURES WITH PROPOSED CHANGES FROM THE PRIOR YEAR BUDGET.