



# 2024 Annual Operating & Capital Budget



Your Community, Your Future



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Forsyth County**

**Georgia**

For the Fiscal Year Beginning

**January 1, 2023**

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, 2023. 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.



Government Finance Officers Association

Certificate of  
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Reporting

Presented to

**Forsyth County  
Georgia**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2022

Executive Director/CEO



**Prepared by the Forsyth County Finance Department**  
110 E. Main Street, Suite 255  
Cumming, Georgia 30040  
For the year ending December 31, 2024

# FORSYTH COUNTY, GEORGIA GOVERNMENT



## **Annual Budget Fiscal Year 2024**

### **Board of Commissioners**

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

### **Administration**

David McKee, County Manager  
Barry Lucas, Asst. County Manager,  
Anthony Tarnacki Asst. County Manager

### **Finance Budget Team**

Marc Turk, Chief Financial Officer  
Rebecca Whitmire, Finance Director  
Sandra Stevenson, Budget Manager  
Robert Riddle, Financial Analyst

# Table of Contents

County Manager's Budget Message	8	<b>Section Three - Budget Detail</b>	<b>102</b>
County Mission & Vision Statement	11	<i>General Government</i>	103
Officials of Forsyth County	12	Administration	104
Organizational Chart	13	Board of Commissioners	105
		Business License	106
<b>Section One - General Information</b>	<b>14</b>	Communications	107
Transmittal Letter	15	Employment Services	108
Strategic Priorities	26	Finance	109
Forsyth County Highlights	31	GIS	110
Geographic Characteristics	37	IS&T	111
Existing Land Use/Future Land Use	38	Office Services	112
Natural and Cultural Resources	40	Procurement	113
Parks and Recreational Facilities	41	Public Facilities	114
Demographic and Economic Statistics	44	Regional Development	115
Taxes in Forsyth	48	Tax Assessor	116
Principal Property Taxpayers	50	Tax Commissioner	117
Financial Policies and Procedures	51	Voter Registrations & Elections	118
Fund Structure	54	<i>Judicial Systems</i>	119
Department/Fund Relationship	56	Accountability Court	120
Basis of Budgeting: Policies and Procedures	60	Board of Equalization	121
Budget Calendar	61	Clerk of Courts	122
Budget Workflow Chart	62	Court Administration	123
Budget Resolution	63	District Attorney	124
Requirements and Deadlines	65	Indigent Defense	125
		Juvenile Court	126
<b>Section Two - Financial Summaries</b>	<b>66</b>	Magistrate Court	127
Budget at a Glance	67	Pre-Trial Services	128
Adopted Budget Summary	76	Probate Court	129
All Funds Summary	84	State Court Judge	130
Debt Service	85	State Court Solicitor	131
Capital Project Funds	89	Superior Court	132
Fund Balance Summaries	90	<i>Public Safety</i>	133
Three Year Consolidated Financial Schedules	94	Ambulance Services	134
Five Year Budget Projections	100	Coroner's Office	135
Five Year Capital Improvement Summary	101	Emergency Management Agency	136

# Table of Contents

Public Safety Radio System	137	Sheriff Drug Seizure	166
Sheriff's Office	138	D.A.T.E	167
<i>Public Health and Welfare</i>	139	E911	168
Animal Services	140	Jail Fund	169
Animal Shelter	141	Inmate General Welfare	170
Mental Health Administration	142	Victim Witness Assistance Program	171
Non-Profit Funding	143	Juvenile Court Supervision	172
Public Health Administration	144	American Rescue Act Plan	173
Public Transportation	145	Engineering	174
Public Welfare	146	Grant Fund	175
Senior Services	147	Fire Department	176
<i>Culture and Recreation</i>	148	Hotel/Motel Tax	177
Extension Services	149	<i>Capital Outlay Fund</i>	179
Library	150	<i>Debt Service Fund</i>	180
Parks and Recreation	151	<i>Enterprise Funds</i>	181
<i>Housing and Development</i>	152	Water & Sewer	182
Building & Economic Development	153	Recycling & Solid Waste	184
Capital Project Management	154	<i>Internal Service Funds</i>	185
Code Compliance	155	Risk Management	186
Economic Development	156	Employee Health Benefits	187
Natural Resources & Conservation	157	Workers' Compensation	188
Planning & Community Development	158	Fleet Services	189
<i>Other Financing</i>	159	<b>Section Four - Supplemental</b>	191
Contingency	160	Forsyth County Contact List	192
General Fund Non-Department	161	Position Schedule (Full Time Employees)	194
Retiree Benefits	162	Grant Policies and Procedures	198
<i>Special Revenue Funds</i>	163	Grant Revenues	204
Law Library	164	Acronyms	207
DA Drug Seizure	165	Budget Glossary and Terms	209

# County Manager's Budget Message

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Dear Citizens of Forsyth County:

I am pleased to present to you the Forsyth County Adopted Budget for Fiscal Year 2024 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 2024, which runs January 1, 2024 through December 31, 2024, is \$632.5 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 have 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 is heavily dependent on property tax revenue. While many communities faced challenges in 2023, Forsyth County continued to experience growth, with the population surpassing 267,237. In 2023, the county experienced a 15.31 percent increase in the tax base comprised of 5.22 percent in growth and 10.09 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 2023. 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, developers, and other community stakeholders.



# County Manager's Budget Message (continued)

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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:

- 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)

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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 for 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 2024 budget and who will join us as we continue to look forward to Forsyth County's bright future.

Sincerely,



David McKee  
Forsyth County Manager



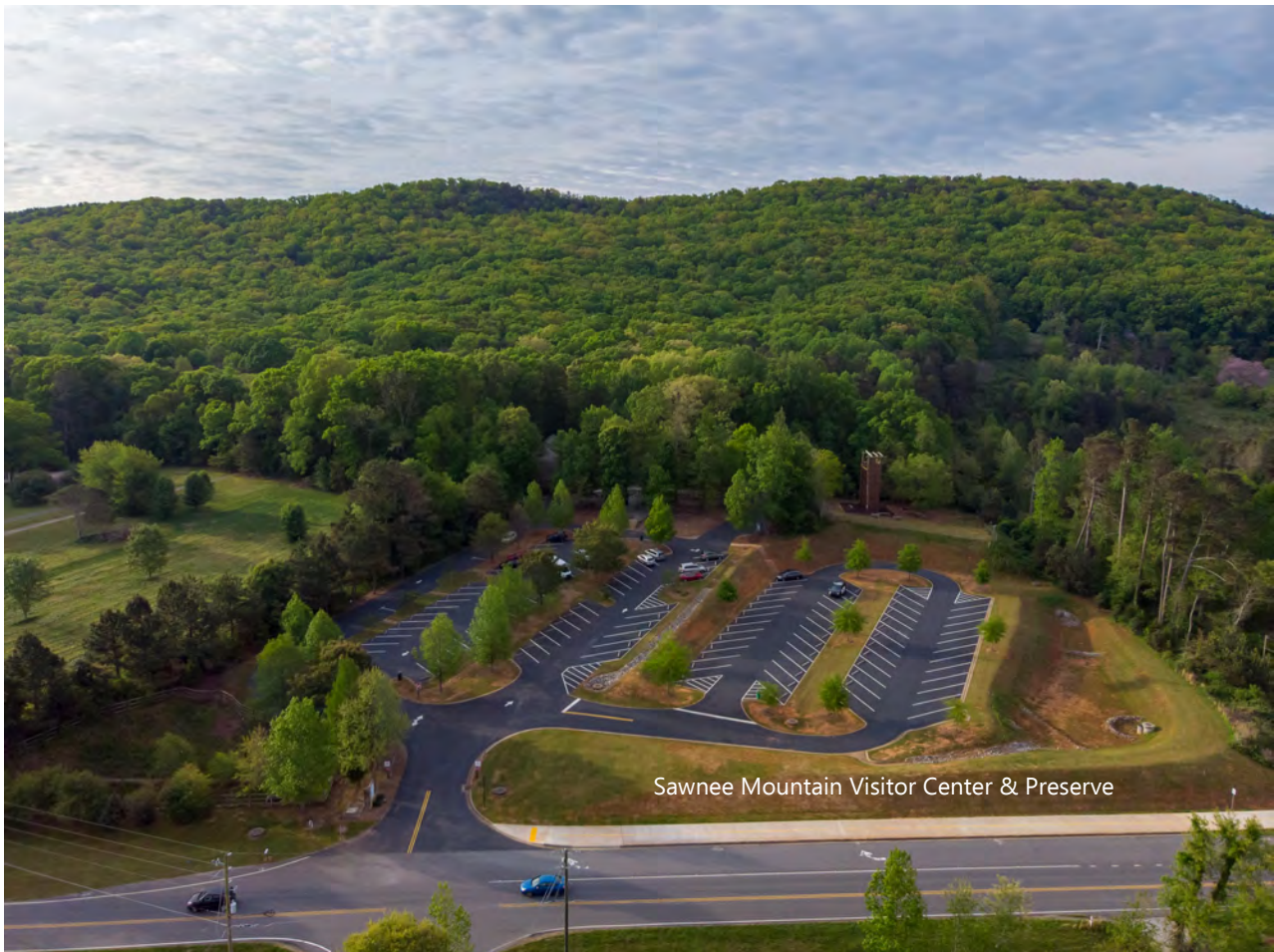
# County Mission & Vision Statement

## 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

## 2024 Board of Commissioners



**KERRY HILL**  
Member - District 1



**ALFRED JOHN**  
Chair - District 2



**TODD LEVENT**  
Member - District 3



**CINDY JONES MILLS**  
Treasurer - District 4



**LAURA SEMANSON**  
Vice Chair - District 5

## Administration



**DAVID McKEE**  
County Manager



**BARRY LUCAS**  
Asst. County Manager



**ANTHONY TARNACKI**  
Asst. County Manager



**MARC TURK**  
Chief Financial Officer



**MIKE SEYMOUR**  
Chief Information Officer

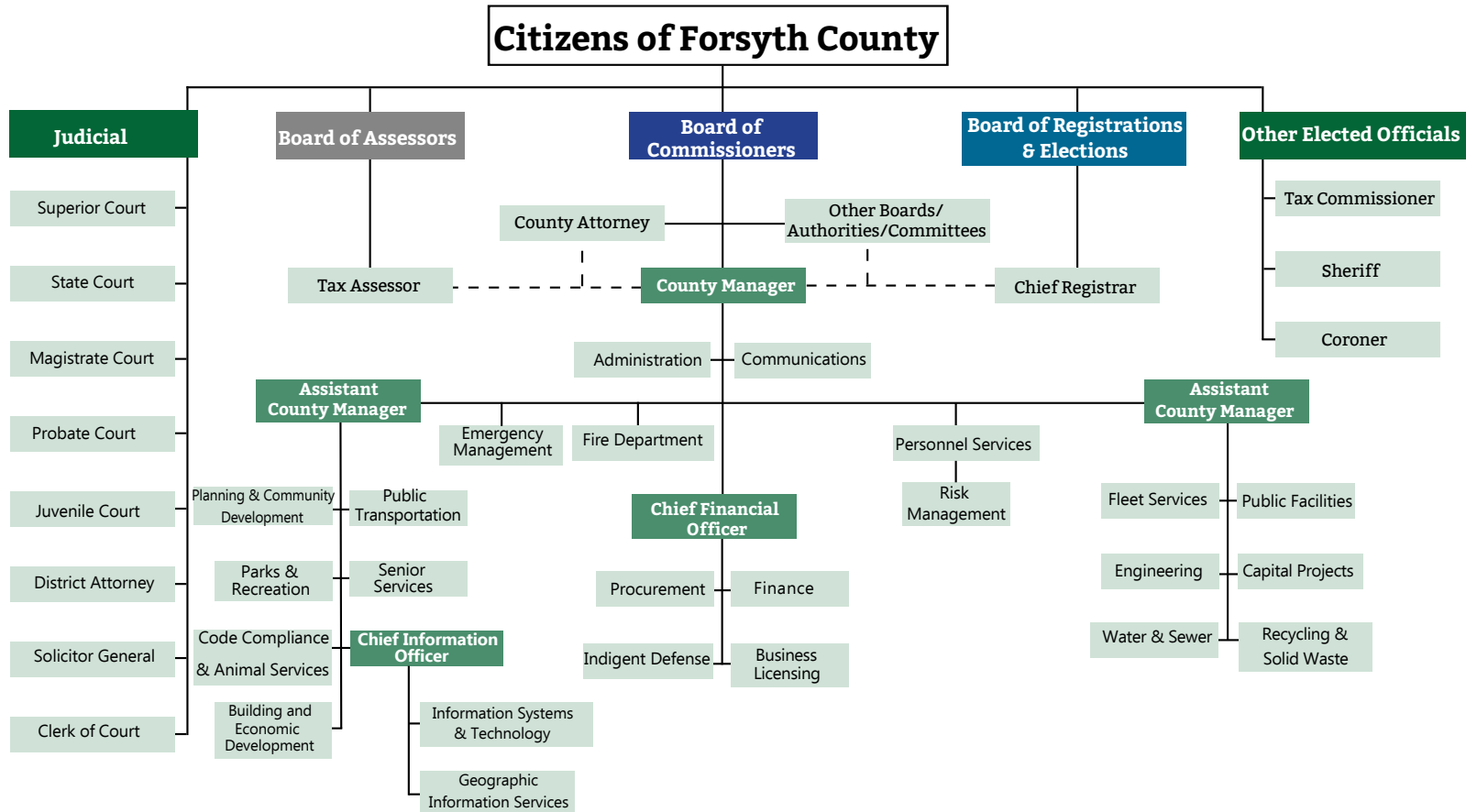
## County Department Heads

<b>Jennifer Johnston</b>	Accountability Courts	<b>Melissa Banker</b>	Indigent Defense
<b>Haley Brown</b>	Animal Shelter	<b>Lisa Luly</b>	Information Systems & Technology
<b>Cynthia Iacopella</b>	Animal Services	<b>Anna Lyle</b>	Library
<b>Vivian Vakili</b>	Building & Economic Development	<b>Sam Buckels</b>	Landfill
<b>Angie Belt</b>	Business Licensing	<b>Kirk Franz</b>	Parks & Recreation
<b>John Jefferson</b>	Capital Projects Management	<b>Tom Brown</b>	Planning & Community Development
<b>Jerry Ramos</b>	Code Compliance	<b>Adrian Casey</b>	Procurement
<b>Russell Brown</b>	Communications	<b>Dan Callahan</b>	Public Facilities
<b>Tom Cisco</b>	EMA/911	<b>Roy Rickert</b>	Public Transportation - Access Forsyth
<b>Charity Clark</b>	Employment Services	<b>Tammy Wright</b>	Recycling & Solid Waste
<b>Heather Kolich</b>	Extension Services	<b>Heather Hammons</b>	Risk Management
<b>Rebecca Whitmire</b>	Finance	<b>Ruthie Brew</b>	Senior Services
<b>Barry Head</b>	Fire Department	<b>Joel Benton</b>	Tax Assessors
<b>Marcus Hawk</b>	Fleet Services	<b>Mandi Smith</b>	Voter Registration
<b>John Kilgore</b>	Geographic Information Services	<b>Scott Adams</b>	Water & Sewer

## Judicial and Other Elected Officials

<b>Jeffrey S. Bagley</b>	Superior Court Chief Judge	<b>Heather N. Dunn</b>	Juvenile Court Judge
<b>David L. Dickerson</b>	Superior Court Judge	<b>Penny A. Penn</b>	District Attorney
<b>Phillip C. Smith</b>	Superior Court Judge	<b>William "Bill" Finch</b>	Solicitor General
<b>T. Russell McClelland II</b>	State Court Chief Judge	<b>Greg G. Allen</b>	Clerk of Court
<b>James Dunn</b>	State Court Judge	<b>Matthew C. Ledbetter</b>	Tax Commissioner
<b>Keisha Martin Chambless</b>	Chief Magistrate	<b>Paul W. Holbrook</b>	Coroner
<b>Daisy Weeks-Marisko</b>	Probate Court Judge	<b>Ron Freeman</b>	Sheriff
<b>Christopher W. Willis</b>	Presiding Juvenile Court Judge		

# Forsyth County Government 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.**



**Big Creek by Majors**



# Forsyth County Transmittal Letter

To: Forsyth County Board of Commissioners

From: Marc Turk, CFO

CC: Department Heads, Elected Officials

Date: October 20, 2023

Re: **2024 TRANSMITTAL LETTER**

On behalf of the entire Forsyth County staff, we are honored to present to you the FY 2024 (January 1, 2024 – December 31, 2024) 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 2024 Budget is balanced for all funds and totals \$632,491,062 with the breakdown by fund type as follows:

General Fund	\$196,000,000
Special Revenue Funds	122,816,781
Capital Projects Funds	120,378,642
Debt Service Funds	42,348,944
Enterprise Funds	105,864,617
Internal Service Funds	<u>45,082,078</u>
Total	\$632,491,062

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 2024 county budget for all funds and activities increased by 8.22% compared to the FY 2023 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 2023 grew with an increase of 15.45% over 2022. 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 2023 Tax Digest, 10.09 percent of the increase was due to continued 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 2024 budget is balanced. The budget includes \$11.8 million in transfers to other funds from the General Fund, including \$4.25 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.



Lake Lanier



# Forsyth County Transmittal Letter (continued)

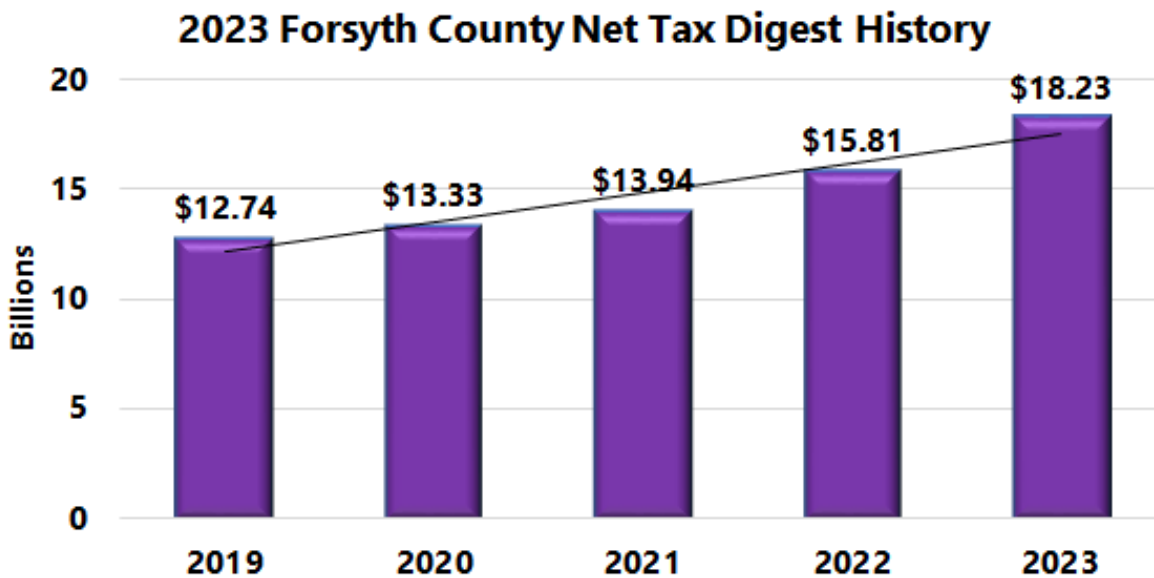
## ECONOMIC OUTLOOK

A variety of economic indicators suggests that the national economy is experiencing inflationary pressure and continues to be a national concern. Recent data shows that 2023 projected growth rate of about 2.0% in the GDP, 4.0% Consumer Price Index increase, and sustained low unemployment of 3.7%. The county anticipates higher 2023 tax digest revenues than 2022 and recovering growth represented by an increase in sales tax revenues, single family permits, and utility connections. Since 2010, Forsyth County has grown by 47.2% and houses a population in excess of 267,237 residents.

### The county addressed the following priorities while balancing the FY 2024 budget:

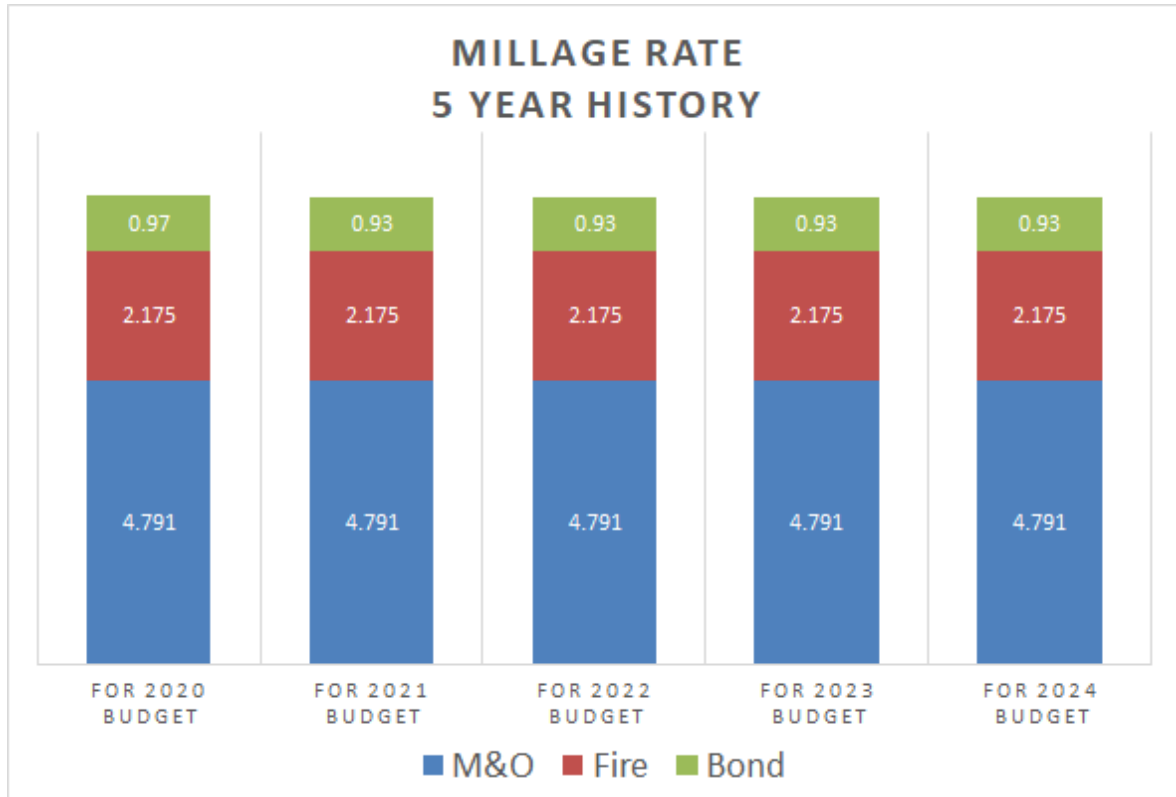
- Levying the same M&O and Fire millage rates while facing increased costs.
- Continuing the effective effort to control escalating healthcare costs and maintain service levels, new benefits options, and employee wellness program, with the same FY 2022 and FY 2023 budgeted rates.
- Funding to address recruiting and retention of high-quality staff with salary cost of living adjustment [COLA] increases, and the continuation of a county-wide employee tuition reimbursement program.
- Reducing the county's overall General Obligation (GO) debt by building upon the FY 2023 initiative to make early debt payments by making additional future debt service payments due in future years.

Despite the recent inflation and economic volatility, the county's financial position remains strong. Since 2019, 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 20, 2023, the Forsyth County Board of Commissioners adopted the millage rate that will fund the county's 2024 budget. The Board also voted to keep the county's M&O 4.791, Fire 2.175, and Bond .0930 millage rates constant. The county maintained a total millage rate of 7.896.

# Forsyth County Transmittal Letter (continued)



*Note: 2023 millage rates fund Fiscal Year 2024 budget year.*

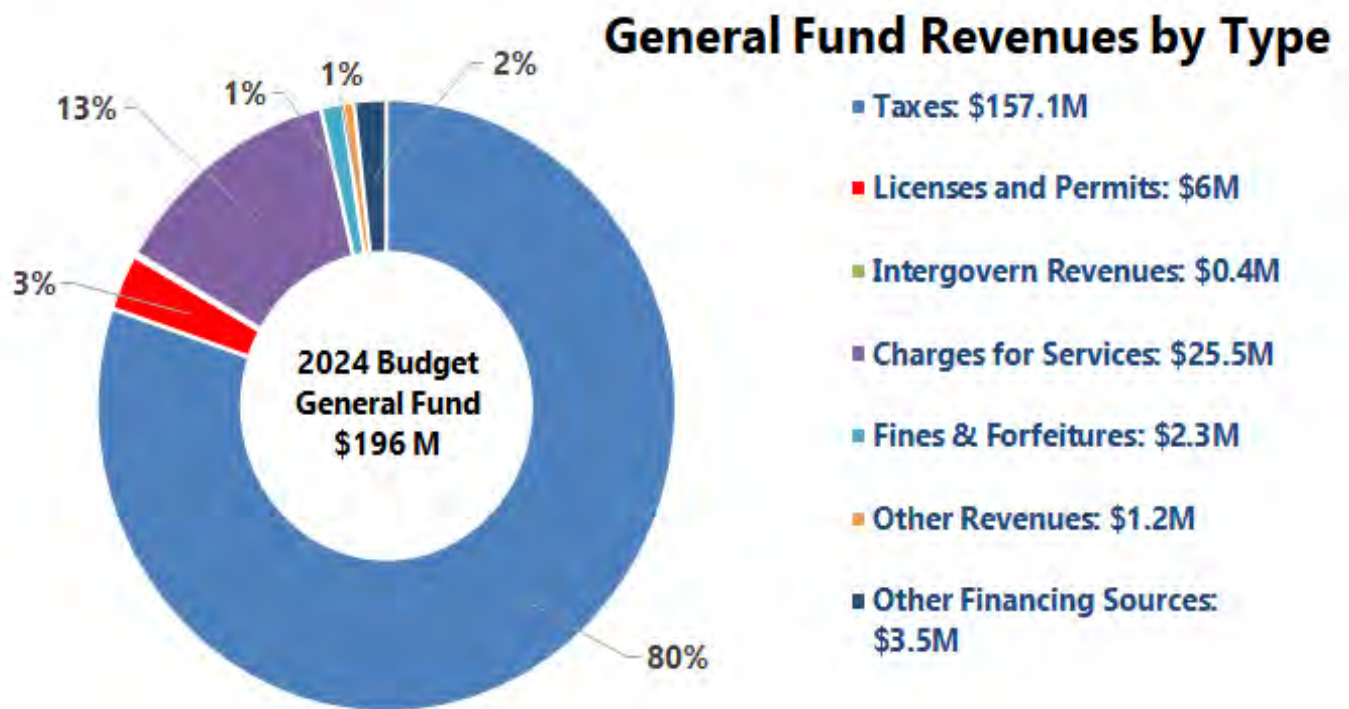
## GENERAL FUND

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 at the same rate of 4.791 mills. Taxes collected from this rate are used in the General Fund. The FY 2024 budget projects one mill to produce \$17,686,723 at the collection rate of 97% in property tax revenue, an increase of about \$2,348,071 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 \$84,737,089 in taxes, a 15.31% increase from the 2023 budgeted property taxes.

# Forsyth County Transmittal Letter (continued)



## TOP FOUR REVENUE SOURCES

**Taxes:** This revenue accounts for 80% 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 2024 is \$157,111,479 which is an 4.5% increase from the FY 2023 adopted budget. This aggregated increase is a result of a \$1,215,472 increase in LOST, a \$536,012 decrease in TAVT, and a \$6,044,906 increase in Property Tax primarily from increased property valuations.

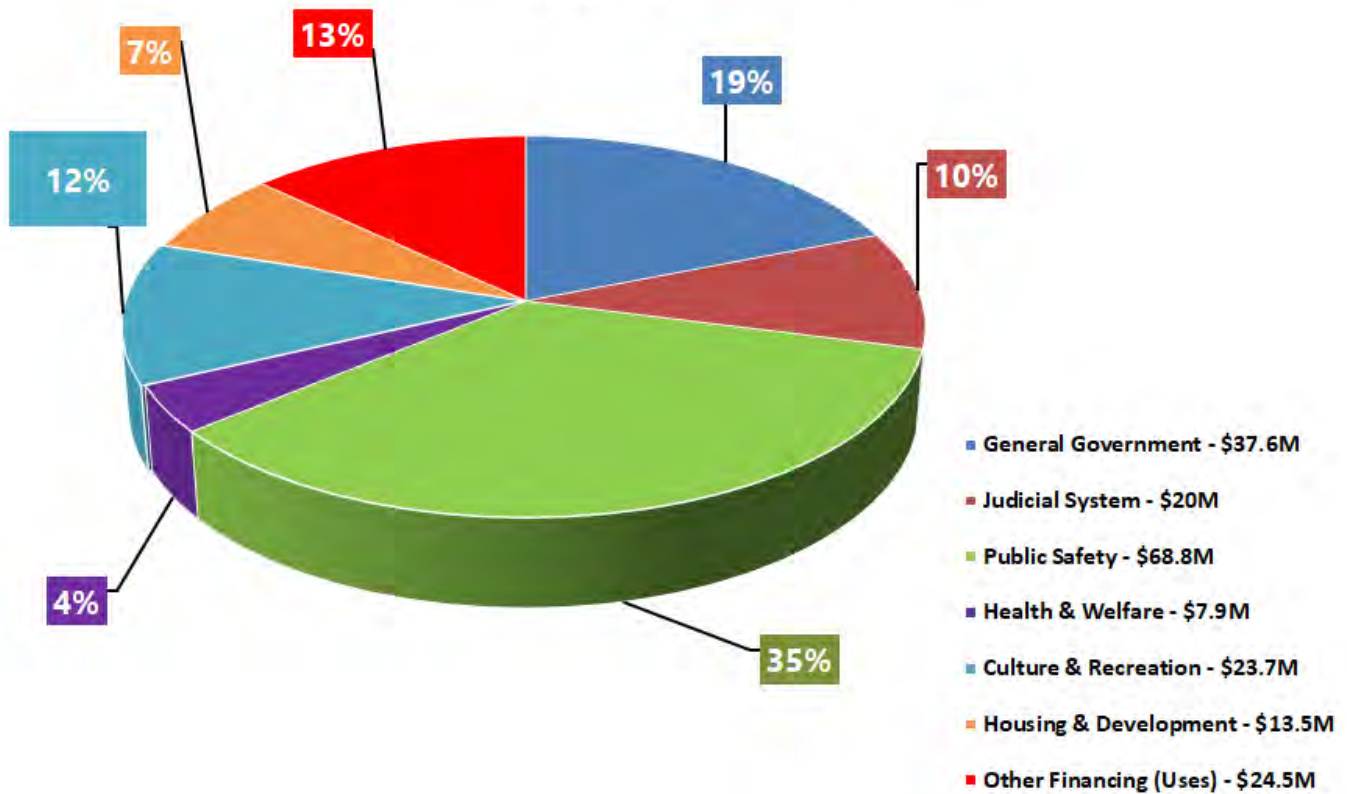
**Charges for Services:** This revenue accounts for 13% of the total revenue for General Fund. The category includes revenue recognized from parks & recreational fees, judicial fees, sheriff & correctional fees, and sales of printed materials. The total for FY 2024 is \$25,525,453, a 11.44% increase from the FY 2023 adopted budget. This increase is a result of higher collections budgeted to come from tax collection commissions, rate increases in recreational fees, and security services.

**Licenses and Permits:** Revenue classified as licenses and permits account for 3% 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 2024 is \$5,863,150, a 0.64% decrease from the FY 2023 adopted budget. This decrease is a result due to a decline in building permits issued and fees charged.

**Fines and Forfeitures:** The revenue related to fines and forfeitures makes up 1% of the total revenue for the General Fund. This category includes revenue recognized from fines related to courts and restitution. The total for FY 2024 is \$2,390,000, which is a 1.7% increase from FY 2023 adopted budget. This planned increase is due to an increase in anticipated Superior and State Court fines.

# Forsyth County Transmittal Letter (continued)

2024 General Fund Expenditures by Function  
\$196M



## GENERAL FUND EXPENDITURE HIGHLIGHTS

Public Safety utilizes the largest single function of General Fund resources, representing 35.1% of total expenditures in FY 2024. 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 2024. The remaining 12.5% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest impact for FY 2024 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 an increase to other financing sources for transfer out to other funds. An increase compared to the 2023 Adopted Budget is included for salary adjustments comprised of a 5% cost of living adjustment (COLA) for all employees and additional amounts for Public Safety workers.

# Forsyth County Transmittal Letter (continued)

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## SPECIAL REVENUE FUNDS

A Special Revenue Fund is a type of Governmental Fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The county maintains the following special revenue funds:

- Law Library
- District Attorney Drug Seizure
- Sheriff's Office Drug Seizure
- Drug Abuse Treatment Education
- E-911 Center
- Jail Fund
- Inmate General Welfare
- Victim Witness Assistance Program
- Juvenile Court Supervision
- American Rescue Plan Act
- Engineering (Local Insurance Premium Tax)
- Grant Fund
- Fire Fund
- Hotel/Motel Tax

## ENTERPRISE FUNDS

Enterprise Funds are a type of Proprietary Fund used to report an activity for which a fee is charged to external users for goods or services. The county uses enterprise funds to account for its Water and Sewer Authority and Solid Waste operation. Annual operating budgets are prepared for each enterprise fund for planning control and cost allocation.

## INTERNAL SERVICE FUNDS

Internal Service Funds are also a type of Proprietary fund used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The county maintains the following internal service funds:

- Risk Management
- Employee Health Benefits
- Workers' Compensation
- Fleet Services

## 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 2024, 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 the taxable property after the issuance of the Bonds, the county could incur up to \$1,847,438,925 of long-term obligations payable as General Obligation Bonds.

# Forsyth County Transmittal Letter (continued)

COMPUTATION OF LEGAL DEBT MARGIN	
Assessed Value of Taxable Property as of December 31, 2022	<u>\$ 20,285,559,252</u>
Debt Limit (10% of Assessed Value)	\$ 2,028,555,925
Amount of Debt Applicable to Debit Limit	<u>\$ 181,117,000</u>
Legal Debt Margin	<u>\$ 1,847,438,925</u>

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

- **\$3,690,000 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 county \$63,395,000 was refunded with the 2017 GO Bonds.
- **\$28,095,000 Series 2015B** – for the purpose of refunding the General Obligation Refunding Bonds, Series 2008 in order to achieve debt service savings. The county was able to take advantage of low interest rates and reduce the county's total debt service payments by approximately \$4,967,439 at NPV. They bear interest rates at 5.00% and are payable on March 1<sup>st</sup> and September 1<sup>st</sup> of each year. In 2023, the county defeased \$11,450,000 of the 2026, 2027, and 2028 bonds.
- **\$74,055,000 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.
- **\$36,635,000 Sales Tax Series 2019** – for the purpose of providing funds to finance the costs of capital outlay projects. They bear interest rates at 5.00% and are payable on March 1<sup>st</sup> and September 1<sup>st</sup> each year.

## 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.

# Forsyth County Transmittal Letter (continued)

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## The current outstanding Water & Sewer Revenue 2024 Debt includes:

- **\$145,000 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.
- **\$2,595,000 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.
- **6,610,000 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 2022B Bonds.
- **\$83,575,000 Series 2022B** - for the purpose of (a) advance refunding the Authority's (i) Refunding Revenue Bonds, Series 2012 maturing in 2025 through 2027, (iii) 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 2022B Bonds.

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) Bonds. 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 2024 Capital Projects is \$120,378,642 and includes:**

- \$91,021,381 for County Campus, Administration Building, and Employee Center
- \$6,732,558 for the Neighborhood Identification Program
- \$5,087,690 for Reserves for Future Capital Outlay
- \$4,956,032 for Capital Asset Replacement Program (CARP)
- \$5,387,500 for Public Facilities – Repair/Maintenance/Vehicles/Other
- \$1,000,000 for Parks site improvements
- \$1,971,175 for the District Roadway Beautification Program
- \$1,800,000 for the Radio System Upgrade
- \$635,466 for Tree Ordinance site improvements
- \$432,340 for the purchase of Communication Department equipment
- \$1,354,500 for other County Projects



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 previous SPLOST VII program. The collections will continue for six years, through June 2025. County projects slated to be completed with SPLOST VIII funding include

- Transportation projects
- Fire Department - equipment and training facilities
- Scheduled replacement of fire engines
- Sheriff's Office - replacement vehicles and equipment
- Senior Services facility
- Waterline extensions
- Park projects - new facilities & renovations
- Animal Services projects
- Veterans Memorial



# Forsyth County Transmittal Letter (continued)


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## CONCLUSION

In conclusion, the FY 2024 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 2025 budget process and the challenges that may need further attention.

Thank you for taking the time to review this budget document. We are very proud of the tremendous efforts and dedication we receive from the County Commission, the County Manager, various county departments, and elected and appointed officials for their investment in the preparation of our budget. We continue to work diligently to provide our residents with the high-quality scope of services they have come to expect from Forsyth County. If you have any questions or comments about the information presented to you, please contact our Finance Department at (770) 205-4535 or visit our website at [www.forsythco.com](http://www.forsythco.com).

**Respectfully Submitted,**

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

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

# Forsyth County Strategic Priorities

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Forsyth County shares many of the same priorities as other local governments. However, Forsyth County is one of the most rapidly growing counties nationwide. In fact, the county's population grew by 156% between 2000 and 2022. As a result, 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 in order to meet customer expectations through real-time, interactive access to information stakeholders
  - A Social Services Division of Senior Services was added in 2022 to provide outreach services for low income, minority, and socially isolated adults in the community
  - In 2022, a Constituent Services Liaison position was created to streamline communication between the Board of Commissioners and developers and other community stakeholders
  - A Citizens' Academy and a Student Government Academy were launched in 2022 to educate students and citizens about how their county government works
- 
- 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 Forsyth 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 the money made available through the American Rescue Plan Act (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 offers more 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 Forsyth 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 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 and 2023.
- 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 continued into 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.



# Forsyth County Strategic Priorities (continued)

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## External Priorities:

**Create community identities** - A recently 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:

- To allocate funding to be used for neighborhood identification projects to help bring identity within each of the unique communities. The 2024 budget will provide annual funding for each County Commissioner to spend on creating unique identities within their commission district.
- Developing of planned overlays to defined geographic areas to emphasize 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 higher 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.
- 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 have created both non-residential (hotels, office space) and high-end residential developments during 2023 and will continue in succeeding years.
- The county’s historic leveraging of local funds to obtain a greater commitment of State and Federal 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 260,237, 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 October 2022 Comprehensive Plan - 2022-2024 reflected significant community input on the type of development that should occur within unincorporated areas. 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). A Supreme Court ruling in 2021 allowed the Corps of Engineers to move forward with water storage contract with the State of Georgia, which allowed the EPD to enter into a sub-contract with Forsyth County, securing the water supply and storage needed to meet the county needs well into the future. To ensure a long-term supply, the county currently pursuing the following projects:

- The county is currently designing plans to build its own Raw Water Intake and Pump Station 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 expansion, and collection infrastructure.
- The Fowler Water Reclamation Facility expansion is currently under construction and will increase the wastewater treatment capacity to 7.5 million gallons/per day.
- The county is currently designing a return flow system, including a pump station, pipeline and diffuser in Lake Lanier to return high quality water from the Fowler WRF to Lake Lanier to further supplement available water.



## 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 focus on service and infrastructure needs to address a growing population will be critical. To ensure a safe community, the following measures have been addressed:

- Public safety is a funding priority in 2024 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 2024 budget includes salary increase up to 7% for public safety personnel. This follows an up to 16% salary increase for public safety personnel in 2023.

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

## Short History - Past and Present

Forsyth County has a rich and colorful history. When the early settlers came into Cherokee Territory, both the Creek and Cherokee tribes occupied what would soon become known as the North Georgia hills. Recognizing the need for a passage through the Cherokee Nation, the U.S. government began to set a plan in motion for the construction of the Federal Highway. James Vann was very influential to both the Cherokees and the settlers, speaking both languages. The government chose James Vann to negotiate with the Cherokees for the rights to build a Federal Highway. The Cherokees eventually agreed, and construction of the Federal Highway began.



Creek Native American

Both Creek and Cherokee tribes occupied what would soon become known as the North Georgia hills. The US Government took possession of the lands, and the property was divided into 160 acre lots. Any land that was believed to have gold was called a "Gold Lot" and these lots contained 40 acres. The vast land that was once the Cherokee Nation was divided into nine counties. Forsyth County was formed on December 3, 1832. Hightower was already an established community and was thought to be selected as the county seat for the newly formed Forsyth County. Others ruled that the area east of what is known now as Sawnee Mountain, would be more convenient, so the town of Cumming was laid out into 128 lots. A log courthouse would occupy the center lot.



Chief Sawnee - Cherokee Native American



John Forsyth

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 1973, Forsyth County's courthouse, constructed in 1905, burned to the ground. A new courthouse was dedicated in 1977. In July 2013, local and state officials, staff, community members and guests gathered in downtown Cumming for a groundbreaking ceremony for Forsyth County's new courthouse and jail. The Lady Justice and the Veterans Memorial were both sculptured by Gregory Johnson, owner of a local Fine Art Studio in Cumming.



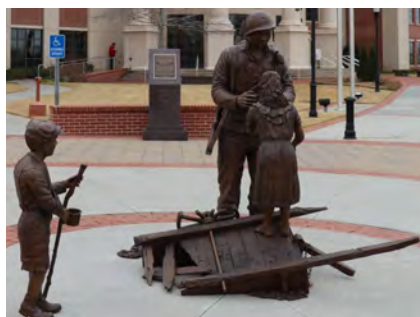
Courthouse - Burned in 1973



Courthouse - Dedicated 1977



Lady Justice



Courthouse/Veterans Memorial



Present Courthouse

# Forsyth County Highlights (continued)



**Honoring the Poultry Heritage**

In its early days, Forsyth County was known for its production of tobacco. By the beginning of the 1900's, cotton replaced tobacco as the leading crop and remained so until the Depression in the 1930's. Forsyth County would make a full recovery financially after the devastating effects of boll weevils on their cotton crops, along with World War I and II. During the recovery, the introduction of the poultry business created jobs and the residents would enjoy a better life from their profits supplying eggs and chickens to the area merchants.

In the early 1950's the US Army Corps of Engineers built a dam on the waters of the Chattahoochee River. The lands of farmers on the eastern border of the county were purchased for the building of the Buford Dam and Lake Sydney Lanier. Forsyth County contains part of the metro area's most important water resources, including Lake Lanier, the Chattahoochee and Etowah Rivers. Lake Lanier brought recreation and revenue to its 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 would again displace families as property was purchased to build the highway. When this road opened in 1974, it made the county more accessible to those wishing to escape urban living. The 1980's and 1990's 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 ~43.2% population change between 2010 and 2020, with a population growth of 75,772 new residents according to the U.S. Census. Since 2020 the county houses a population of 267,237, while the Asian population represents 14.32%. There are 129 countries and 64 languages represented in Forsyth County's school system.



**Buford Dam on Lake Lanier**



**Buford Dam**



**GA 400**



**McFarland Rd/GA 400 Interchange**



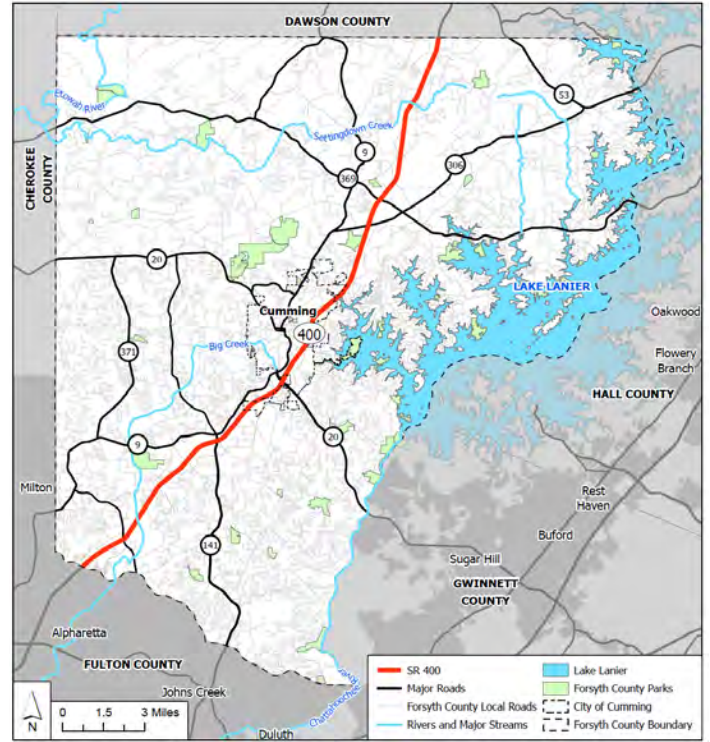
**Lake Sidney Lanier**



# Forsyth County Highlights (continued)



**Forsyth County Map - 1832**



**Forsyth County - Present**

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. The 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 County 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 Forsyth 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.



**Halcyon mixed-use development**



**Chattahoochee Point Dog-Run**

# Forsyth County Highlights (continued)

## What makes Forsyth County a vibrant and prosperous community?

### Parks & Recreation

Forsyth County Parks & Recreation system offers over 2,900 acres of land for biking, hiking, fishing, and a wide variety of sporting activities. The county's Parks & Recreation 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 193 departments nationally to hold the recognition.

### Location

Forsyth County is centrally located at the foothills of Georgia's mountains and just 40 minutes north of downtown Atlanta via GA 400. There is easy access to Lake Lanier offering hundreds of miles of pristine shoreline.



### Public Safety

**Sheriff's Office:** The Sheriff's Office mission is to keep the community safe, to protect life and property, deter crime, create relationships in our community, and to set an example of professionalism in our service to others. The Sheriff's Office takes school safety very seriously, and believes it to be paramount to our nation's well-being. The Sheriff's Office provides protection through its School Resource Officer Program (SRO with 57 Deputy Sheriff's and Supervisors assigned full-time to our school system. In addition there are 2 full-time K-9 units assigned to the School Resource Program.

**Fire Department:** The Fire Department provides fire protection and emergency response services with a mission to prevent the loss of life and property. There are 14 Fire Departments in Forsyth County, Georgia, serving a population of 267,237 residents in an area of 247 square miles. In addition to responding to calls for fire suppression, the county Fire Department responds to medical emergencies, incidents involving hazardous materials, rescue calls and motor vehicle or other accidents.

**E911:** The Forsyth County 911 Center dispatches to and serves the Sheriff's Office, City of Cumming Police Department, Fire Department and the county's contracted provider of emergency medical transport services. The 911 Center maintains and operates the Forsyth County 911 Emergency Communications system in such fashion that all calls, whether emergency or non-emergency 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. The center provides 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.

### Education

Forsyth County Schools is a top rated public school district. There are over 55,300+ students, 42+ schools, and 8,000 staff members. Forsyth County ranks 5<sup>th</sup> largest school district among 189 school districts in Georgia. Since 2012-2022, the school district growth is at 44%, with the fastest growing Asian population in the U.S.



# Forsyth County Highlights (continued)

## Forsyth County at a Glance



Phase 2 of the Lanierland's master plan for expansion is complete and unveiling to the public is scheduled in Mid-August 2023.



Newly acquired (Mary Alice) Forsyth County park on Lake Lanier

# AAA Aaa

Fitch  
Standard and Poor's  
Moody's

Highest Rating Level From All  
3 Major Bond Rating Agencies

The county has maintained its stable  
Aaa/AAA bond ratings from Moody's  
and Standard and Poor's since the  
affirmation received in September  
2021 and Fitch in 2023.



Senior Services Introduces First Therapy Dog For Older Adults



Esports Program - Forsyth



Future Forsyth County Administration Campus:  
Administration, Mental Health & County Health Department

# Forsyth County Highlights (continued)

## Forsyth County at a Glance



FORSYTH COUNTY PUBLIC  
LIBRARY

As proposed, Denmark Library will include spaces to study, spaces to meet and collaborate, drive-through holds material pick-up, outdoor programming, educational areas, and 75,000 books and other materials.



Source: Design by McMillan Pazdan Smith Architecture; Albion General Contractors, Inc.

# A great place to live, work and play

# Forsyth County Highlights (continued)

## Interesting Facts about Forsyth County

### Date of Incorporation

December 3, 1832

### Form of Government

Commission - County Manager

### 2023 County Population Estimate

274,014

Source: US Census State Population Estimates

### Historic County Population

2010: 175,511  
 2019: 244,252  
 2020: 251,511  
 2021: 258,770  
 2022: 267,237

## Rated in the state for...

- **6th Fastest Growing County in Nation**
- **Healthiest County** (10 years in a row)
- **Most Affluent County** (1st in State)
- **Projected Population in 2050** (446,008)

## Education...

### Quick Facts:

- **Enrollment** - 55,300+ students
- **\*Graduation Rate:** 1st - 95.8%
- **Overall District Ranking** - Top 5%
- **5th largest school district in GA**
- **Best High Schools - State Ranking**
  - **#5** Lambert High
  - **#7** South Forsyth High
  - **#19** Denmark High
- **2023 SAT State Ranking:** 1st - **Avg. Score** - 1177
- **\*2023 ACT Composite Ranking:** 1st - **Avg. Score** - 24.6

\*For large school districts and metro-Atlanta county districts

## Geographic Characteristics of Forsyth County

### Area

Land: 224 sq. miles

Water: 23 sq. miles

Total Area(Sq. Miles) 247

### 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)

Lowest Point  
Chattahoochee River  
(South Forsyth County)

# Existing Land Use and Development

**Residential land** is the largest land use category in the county. 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 most of the agricultural land can be found in the northern section of the county. Undeveloped land is the third largest category, which can be found dispersed across the county with numerous large tracts in the northern portion of the county, located on both sides of SR 400.

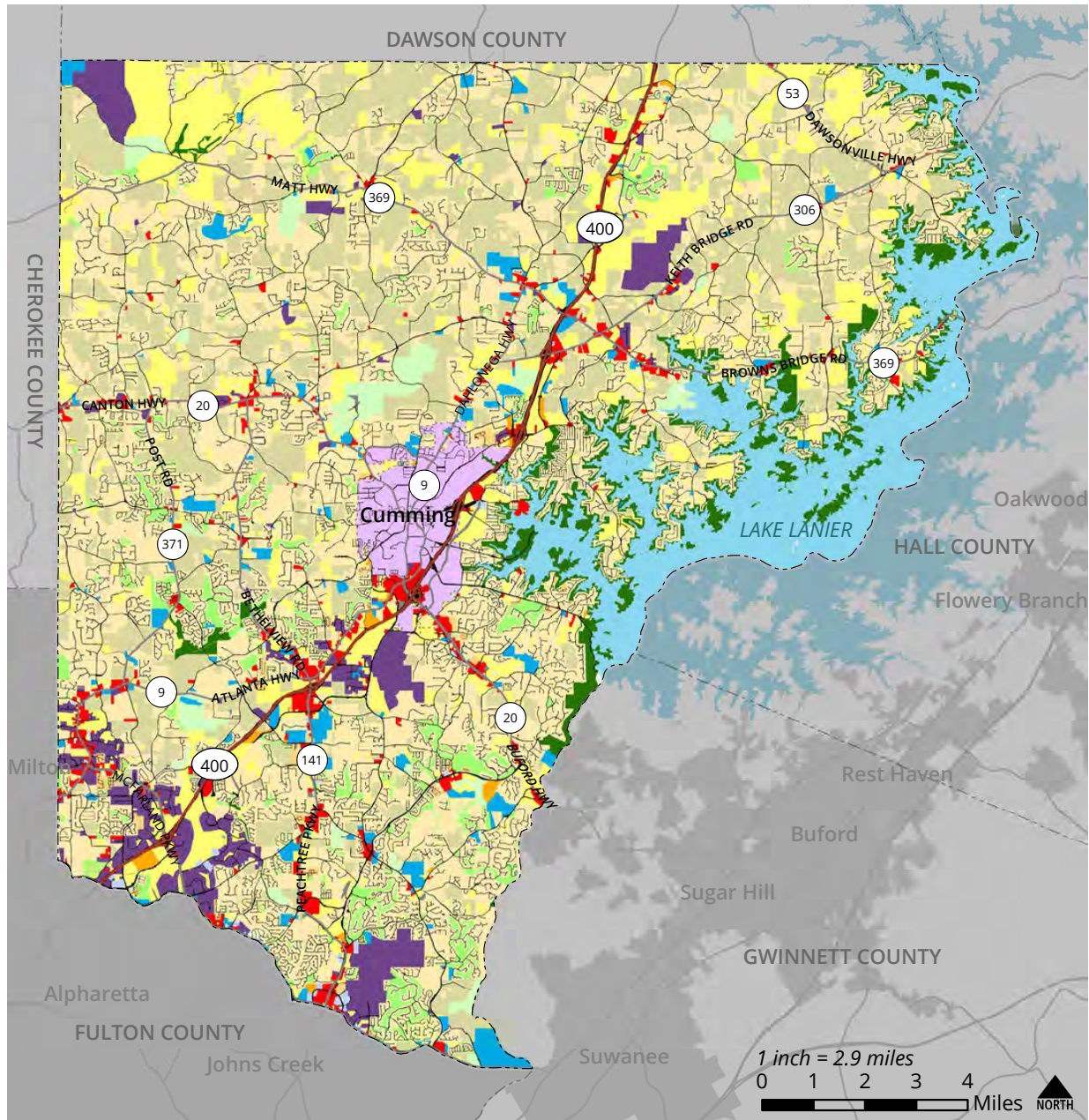


Figure A.50: Existing Land Use (2016 Update)

- |                                |                        |                        |
|--------------------------------|------------------------|------------------------|
| Public Parks/Recreation        | Right of Way           | Detached Single Family |
| Private Open Space             | Undeveloped            | Multi-Family           |
| Conservation                   | Agriculture            | Commercial             |
| Transportation/Comms/Utilities | Institutional/Public   | Industrial             |
| City of Cumming                | Attached Single Family | Office                 |

# Future Land Use and Development

According to the U.S. Bureau of the Census from the year 2010 to 2050, Forsyth County is estimated to be 450,326 residents. 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

<p><b>Silverstripe Shiner</b> (<i>Notropis stilbius</i>)</p>  <p><b>Habitat:</b> Medium-sized streams and rivers in flowing pools over sandy to rocky substrates. Riffles and runs of medium sized rivers</p>	<p><b>Amber Darter</b> (<i>Percina antesella</i>)</p> 
--	--



**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
<ul style="list-style-type: none"> <li>• 5 Youth baseball/softball fields</li> <li>• Picnic Pavilion, Playground</li> <li>• Multi-Purpose turf field</li> </ul>

BIG CREEK GREENWAY
<p>A 16-mile trail for walking, jogging, and biking</p> <p><b>Access points:</b></p> <ul style="list-style-type: none"> <li>• 5120 Bethelview Rd</li> <li>• 4110 Carolene Way</li> <li>• 5289 Union Hill Rd</li> <li>• 6265 Cortland Walk</li> <li>• 4075 Spot Rd</li> </ul>

CANEY CREEK PARK
<ul style="list-style-type: none"> <li>• 2 Picnic Pavilions</li> <li>• Dog Park</li> <li>• Playground</li> <li>• Natural Trail - 1.5 ml</li> </ul>

CENTRAL PARK
<ul style="list-style-type: none"> <li>• 8 Tennis Courts</li> <li>• 5 Youth baseball/softball fields</li> <li>• 4 Adult softball fields</li> <li>• 3 Picnic Pavilions</li> <li>• 3 Multi-Purpose turf fields</li> <li>• Disc golf course</li> <li>• Paved walking path - 1.1 ml</li> <li>• Playground</li> <li>• Recreation Center</li> <li>• Fitness Center</li> </ul>

CHARLESTON PARK
<ul style="list-style-type: none"> <li>• Boat ramps/Courtesy Dock</li> <li>• Multi-Use trail - 6 miles</li> <li>• Picnic tables</li> </ul>

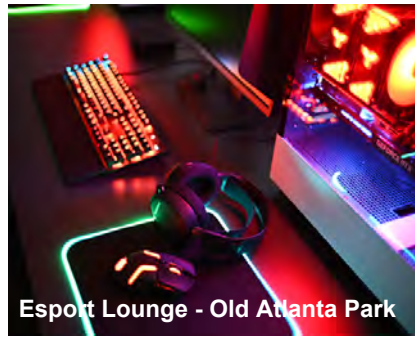
CHATTAHOOCHEE POINTE
<ul style="list-style-type: none"> <li>• 2 Picnic Pavilions</li> <li>• Playground</li> <li>• Nature trail - 1.1 ml</li> <li>• Disc Golf Course</li> <li>• Access Chattahoochee River</li> <li>• Multi-Purpose trail - 3.1 ml</li> </ul>

COAL MOUNTAIN PARK
<ul style="list-style-type: none"> <li>• 7 Youth baseball/softball fields</li> <li>• 2 Picnic Pavilions</li> <li>• 2 Playgrounds</li> <li>• 6 Pickleball Courts</li> <li>• Community Building</li> <li>• Paved walking trail - 1 ml</li> <li>• Multi-Purpose turf field</li> </ul>

DENMARK DRONE FIELD
<ul style="list-style-type: none"> <li>• Drone flying field</li> </ul>

DUCKTOWN COMMUNITY PARK
<ul style="list-style-type: none"> <li>• Open grass field</li> <li>• Outdoor volleyball</li> <li>• Picnic Pavilion</li> <li>• Playground</li> <li>• Walking trail</li> </ul>

EAGLES BEAK
<ul style="list-style-type: none"> <li>• Canoe/kayak launch on the Etowah River</li> <li>• Nature trail - 1.2 ml</li> <li>• Paved walking trail - 1.25 ml</li> <li>• 4 Picnic Pavilions</li> <li>• Playground</li> </ul>



FOWLER PARK
<ul style="list-style-type: none"> <li>• 12 Tennis courts</li> <li>• 5 Multi-Purpose turf fields</li> <li>• 4 Youth baseball/softball fields</li> <li>• 3 Outdoor basketball courts</li> <li>• 2 Playgrounds, Dog Park</li> <li>• Skate Park</li> <li>• Track - .25 ml loop</li> <li>• Paved walking trail - 1.25 ml</li> <li>• 5 Picnic Pavilions</li> <li>• Recreation Center</li> </ul>

HAW CREEK PARK
<ul style="list-style-type: none"> <li>• Bike skills area</li> <li>• Multi-Use trail - 3.2 ml</li> <li>• Picnic Pavilion</li> <li>• Playground</li> </ul>

JOINT VENTURE PARK AT DAVES CREEK
<ul style="list-style-type: none"> <li>• 3 Youth baseball/softball fields</li> <li>• 3 Picnic Pavilions</li> <li>• Multi-Purpose turf field</li> </ul>

LANIERLAND PARK
<ul style="list-style-type: none"> <li>• 4 Multi-Purpose turf fields</li> <li>• Paved walking park - 2 ml</li> <li>• 4 Picnic Pavilions</li> <li>• 2 Playgrounds</li> <li>• 6 Tennis Courts</li> <li>• 5 Youth baseball/softball fields</li> <li>• 4 Pickleball courts</li> </ul>

MARY ALICE PARK
<ul style="list-style-type: none"> <li>• Boat Ramp/Courtesy Dock</li> <li>• Sand Beach and Swimming</li> <li>• Picnic Pavilions</li> </ul>

MATT COMMUNITY PARK
<ul style="list-style-type: none"> <li>• 6 Tennis Courts</li> <li>• 4 Multi-Purpose turf fields</li> <li>• 2 Tennis court/Pickleball courts</li> <li>• Community Building</li> <li>• Nature trail - 1 ml</li> <li>• 4 Picnic Pavilions</li> <li>• 5 Playgrounds</li> <li>• Multi-Use trail - 3 ml</li> </ul>

MIDWAY PARK
<ul style="list-style-type: none"> <li>• 7 Youth baseball/softball fields</li> <li>• 2 Multi-Purpose turf fields</li> <li>• 2 Tennis court/Pickleball courts</li> <li>• Community Building</li> <li>• Nature trail - 1 ml</li> <li>• Picnic Pavilion</li> <li>• Playground</li> <li>• Paved walking path - 1.3 ml</li> </ul>

OLD ATLANTA PARK
<ul style="list-style-type: none"> <li>• 2 Picnic Pavilions</li> <li>• 2 Playgrounds</li> <li>• Nature trail - 1 ml</li> <li>• Recreation Center</li> <li>• Splash Pad</li> <li>• Esports Lounge</li> </ul>

POOLE'S MILL PARK
<ul style="list-style-type: none"> <li>• Creek Pavilion</li> <li>• Picnic tables</li> <li>• Playground</li> <li>• Pavilion</li> </ul>

POLO FIELDS
<ul style="list-style-type: none"> <li>• Grass Soccer Fields</li> <li>• Portable Restrooms</li> <li>• Equestrian Center</li> </ul>

# Parks and Recreational Facilities of Forsyth County (continued)




Sawnee Mountain Preserve



Fowler Park Tennis Courts



Lake Lanier Water Park

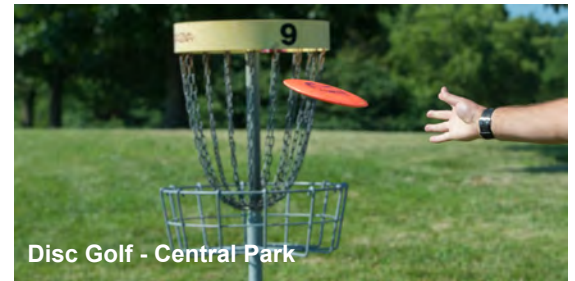
SAWNEE MOUNTAIN PARK	SAWNEE MOUNTAIN PRESERVE	SHADY GROVE CAMPGROUND	SHARON SPRING PARK	SIX MILE CREEK PARK
<ul style="list-style-type: none"> <li>• 8 Youth baseball/softball fields</li> <li>• 4 Tennis courts</li> <li>• 2 Outdoor basketball courts</li> <li>• 2 Multi-Purpose turf fields</li> <li>• Community Building</li> <li>• Paved walking trail - .9 ml loop</li> <li>• Picnic Pavilion</li> <li>• Playground</li> </ul>	<ul style="list-style-type: none"> <li>• 4 Picnic Pavilions</li> <li>• Amphitheater</li> <li>• Hiking trails - 11 ml</li> <li>• Playground</li> <li>• Visitor Center</li> <li>• Climbing Tower</li> </ul>	<ul style="list-style-type: none"> <li>• Boat ramp</li> <li>• Campsites - RV and tent</li> <li>• Glamping</li> <li>• Restrooms w/showers</li> <li>• Playground</li> <li>• Sand Beach &amp; Swim Area</li> <li>• Access to Lake Lanier</li> </ul>	<ul style="list-style-type: none"> <li>• 7 Tennis courts</li> <li>• 8 Youth baseball/softball fields</li> <li>• 4 Pickleball courts</li> <li>• 3 Picnic Pavilions</li> <li>• 2 Outdoor basketball courts</li> <li>• 2 Multi-Purpose turf fields</li> <li>• Community Building</li> <li>• Paved walking trail - 1 ml</li> <li>• Playground</li> </ul>	<ul style="list-style-type: none"> <li>• Boat ramp</li> <li>• Courtesy Dock</li> </ul>
SOUTH FORSYTH SOCCER COMPLEX	WINDERMERE PARK	YOUNG DEER CREEK PARK	 <p><b>Parks &amp; Recreation</b></p>	
<ul style="list-style-type: none"> <li>• 4 Soccer grass fields</li> <li>• Picnic Pavilion</li> <li>• Practice field</li> </ul>	<ul style="list-style-type: none"> <li>• Picnic Pavilion</li> <li>• Nature trail</li> <li>• Playground</li> <li>• Dog Park</li> <li>• Open grass field</li> <li>• Paved walking path</li> </ul>	<ul style="list-style-type: none"> <li>• Boat ramp</li> <li>• Courtesy Dock</li> <li>• Picnic Pavilion</li> <li>• Sand Beach and Swimming area</li> <li>• Swing Set</li> </ul>		



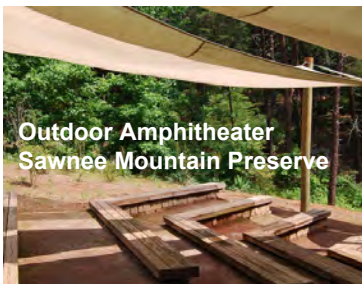
Chattahoochee Pointe Playground



Multi-Purpose Nature Trail



Disc Golf - Central Park



Outdoor Amphitheater  
Sawnee Mountain Preserve



Poole's Mill Park



Mary Alice Park



Splash Pad

# Parks and Recreational Facilities of Forsyth County (continued)

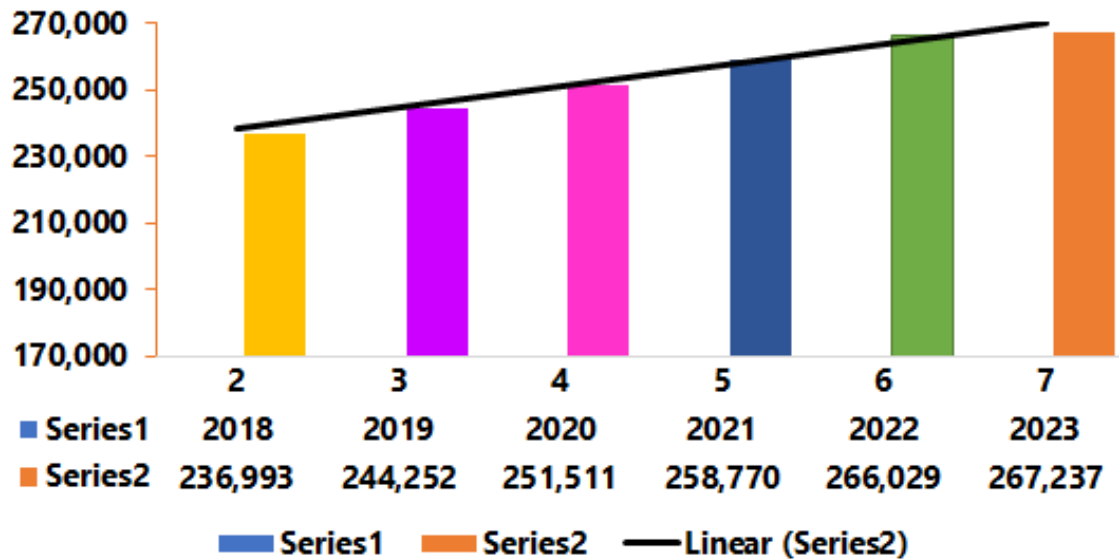


## Parks & Recreation

- 1** Bennett Park  
5930 Burruss Mill Rd  
Cumming, GA. 30041
- 2** Big Creek Greenway  
· 6265 Cortland Walk  
· 5259 Union Hill Rd  
· 4110 Carolene Way  
· 5120 Bethelview Rd  
· 4075 Spot Road
- 3** Caney Creek Preserve  
2755 Caney Rd  
Cumming, GA. 30041
- 4** Central Park  
2300 Keith Bridge Rd  
Cumming, GA. 30040
- 5** Charleston Park  
5850 Charleston Park Rd  
Cumming, GA. 30041
- 6** Chattahoochee Pointe  
5790 Chattahoochee Pointe Dr  
Suwanee, GA. 30024
- 7** Coal Mountain Park  
3560 Settingdown Rd  
Cumming, GA. 30028
- 8** Denmark Drone Field  
500 Windy Hill Dr  
Alpharetta, GA. 30004
- 9** Ducktown Community Park  
5895 Heardsville Rd  
Cumming, GA. 30028
- 10** Eagle's Beak Park  
8420 Old Federal Rd  
Ballground, GA. 30107
- 11** Fowler Park  
4110 Carolene Way  
Cumming, GA. 30040
- 12** Haw Creek Park  
2205 Echols Rd  
Cumming, GA. 30041
- 13** Joint Venture Park  
3660 Melody Mizer Ln  
Cumming, GA. 30041
- 14** Lanierland Park  
6115 Jot-Em-Down Rd  
Cumming, GA. 30041
- 15** Mary Alice Park  
1820 Mary Alice Park Rd  
Cumming, GA. 30041
- 16** Matt Community Park  
6555 Wallace Tatum Rd  
Cumming, GA. 30028
- 17** Midway Park  
5100 Post Rd  
Cumming, GA. 30040
- 18** Old Atlanta Park  
810 Nichols Rd  
Suwanee, GA. 30024
- 19** Polo Fields  
6050 Majors Rd  
Cumming, GA. 30040
- 20** Poole's Mill Park  
7725 Poole's Mill Rd  
Ballground, GA. 30107
- 21** Sawnee Mountain Park  
3995 Watson Rd  
Cumming, GA. 30028
- 22** Sawnee Mountain Preserve  
· 4075 Spot Rd  
· 2500 Bettis-Tribble Gap Rd  
· 2505 Bettis-Tribble Gap Rd
- 23** Shady Grove Campground  
7800 Allyn Lane Memorial Way  
Cumming, GA. 30041
- 24** Sharon Springs Park  
1950 Sharon Rd  
Cumming, GA. 30041
- 25** Six Mile Creek Park  
6020 Browns Bridge Rd  
Cumming, GA. 30041
- 26** South Forsyth Soccer Complex  
800 Kemp Rd  
Suwanee, GA. 30024
- 27** Windermere Park  
3355 Windermere Pkwy  
Cumming, GA. 30041
- 28** Young Deer Creek Park  
7300 Heard Rd  
Cumming, GA. 30041

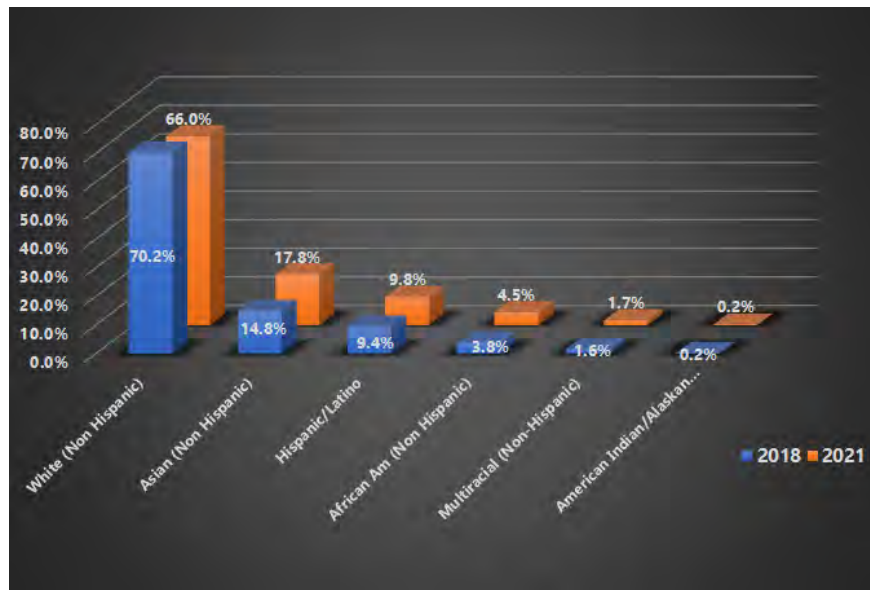
# Demographic and Economic Statistics

## 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 450,326 at the end of 2050.

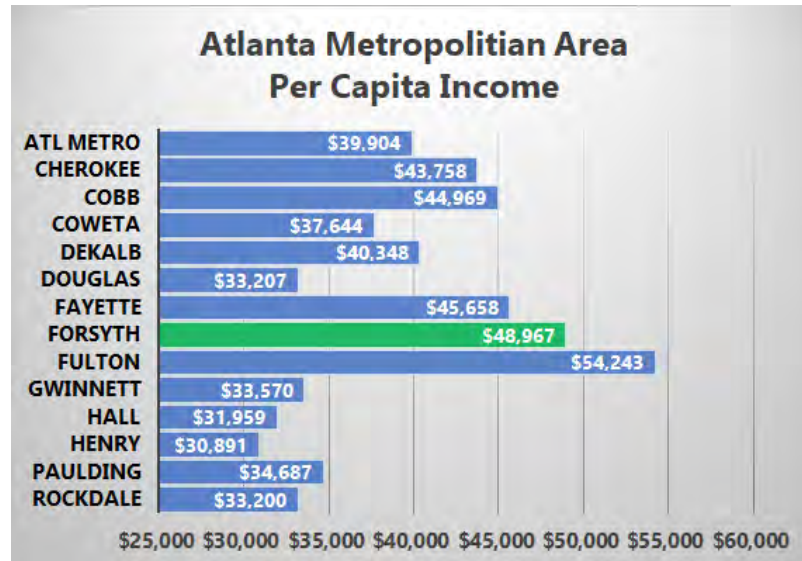


Data Source: US Census Bureau, Neilsberg Research, and USA Facts

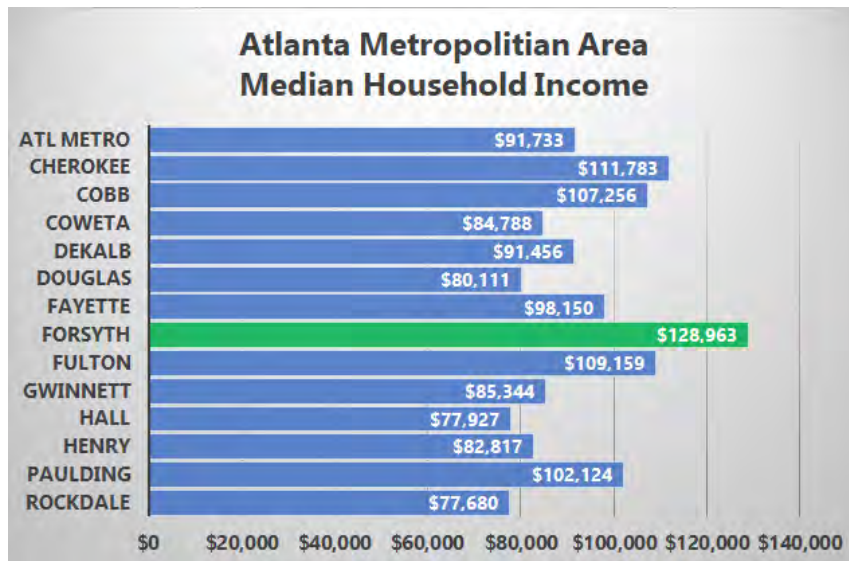
The racial and ethnic makeup of Forsyth County is more diverse than it was in 2018. In 2021, the white (non-Hispanic) group made up 66.0% a 4.3% drop in the population compared 70.2% in 2018. Between 2018 and 2021, the share of the population that is Asian (non-Hispanic) grew the most, increasing 3.0 percentage points to 17.8%.

# Demographic and Economic Statistics (continued)

Forsyth County's per capita income is \$48,967, and median household income is \$128,963, as reported by the Census ACS 1-year survey and U.S. Census in 2021 dollars.



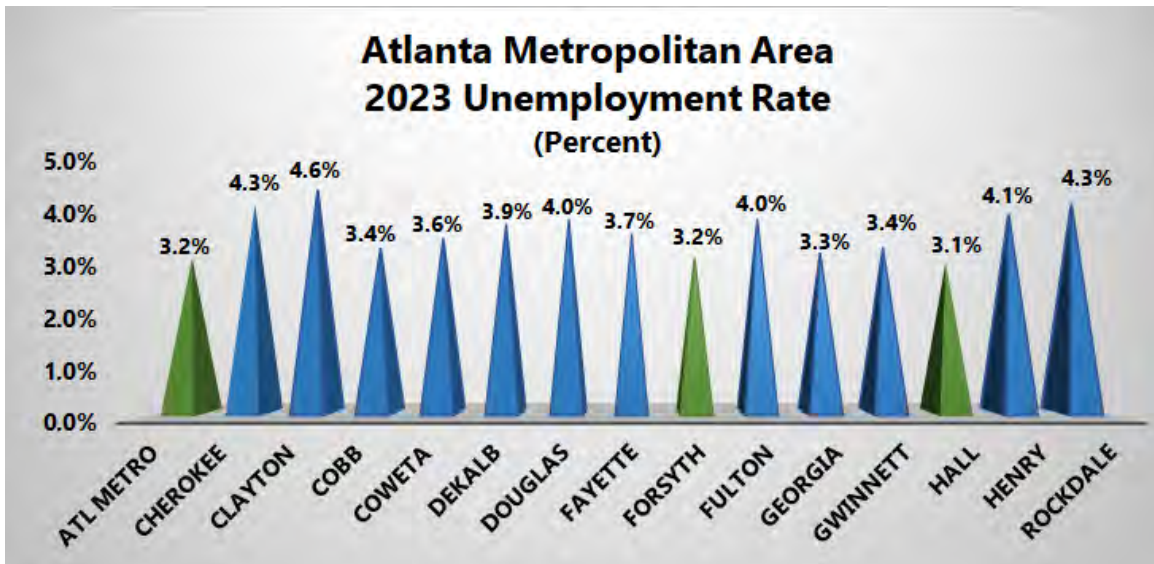
The U. S. Census Bureau states, "**Per capita income** is the mean income computed for every man, woman, and child in a geographic area. It is derived by dividing the total income of all people 15 years old and over in a geographic area by the total population in that area. Note--income is not collected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



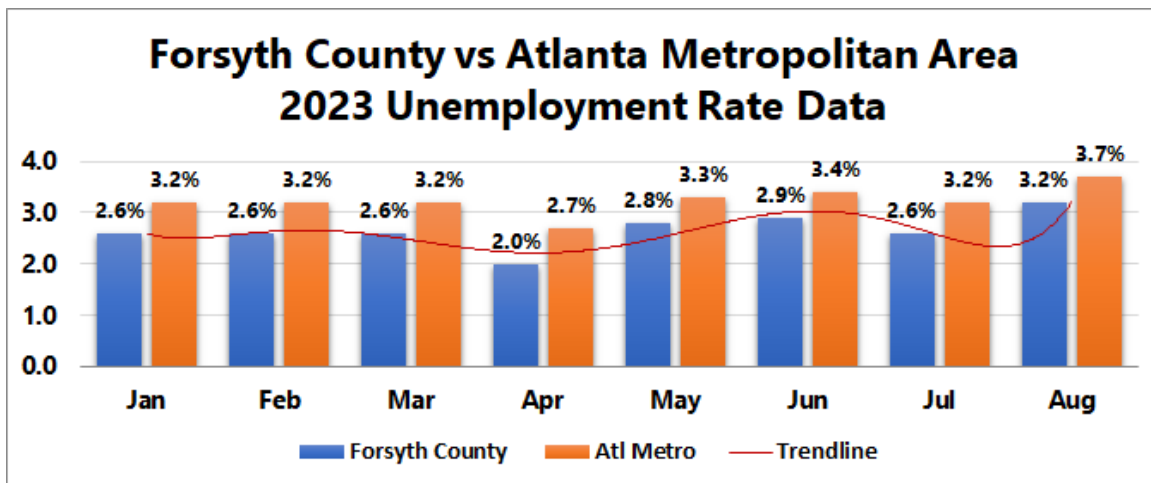
The U. S. Census Bureau states, "**Household income** is the sum of money income received in the calendar year by all household members 15 years old and over, including household members not related to the householder, people living alone, and other nonfamily household members. Included in the total 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's unemployment rate was reported at 3.2% as of August 2023, Clayton County being the highest among the Atlanta Metropolitan Area was reported at 4.6%. Georgia's jobs numbers reinforce the state's position as being the nation's best place to find employment.



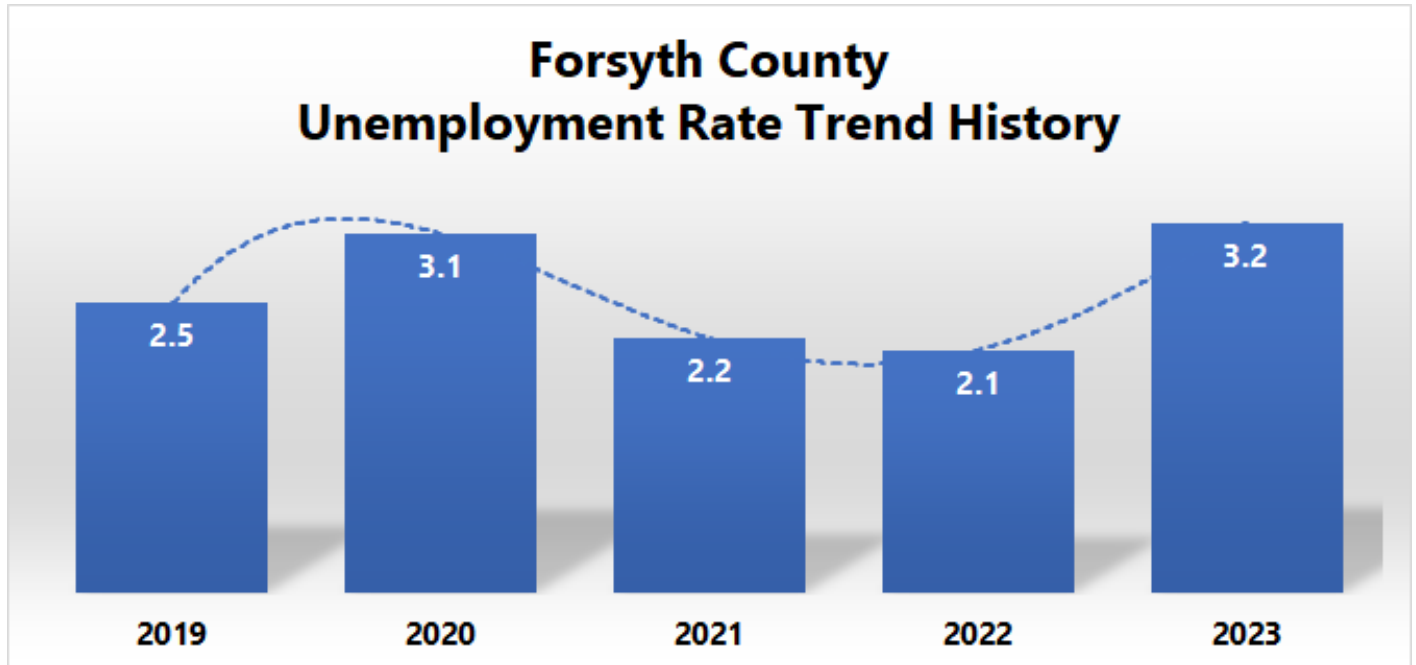
Data Source: U.S. Bureau of Labor Statistics



Data Source: U.S. Bureau of Labor Statistics

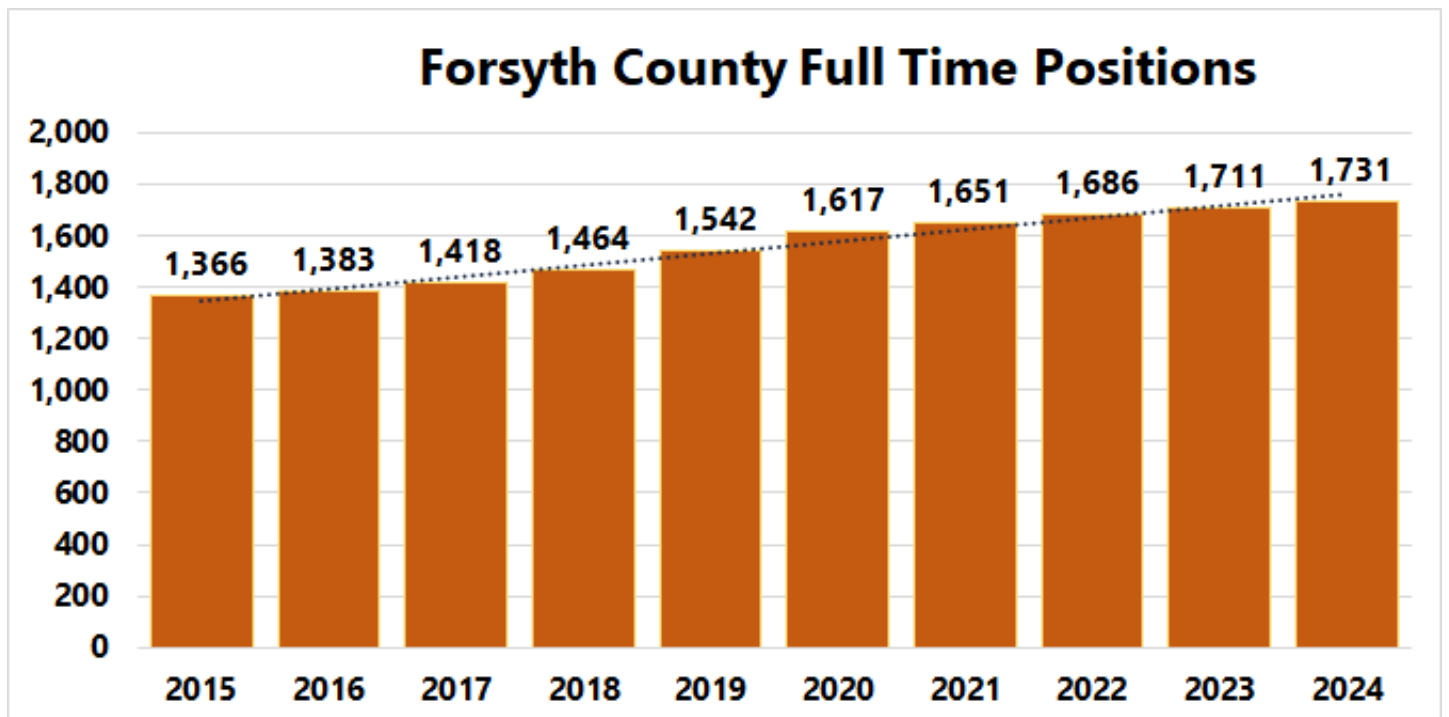
The Unemployment Rate in Forsyth County, GA increased 0.6% from 2.6% in July to 3.2% in August 2023, according to the U.S. Bureau of Labor Statistics. Atlanta Metropolitan Area reported a 3.7% or 0.5% increase over Forsyth County's 3.2% unemployment rate.

# Demographic and Economic Statistics (continued)



Data Source: Economic Research Division - Federal Reserve Bank of St. Louis

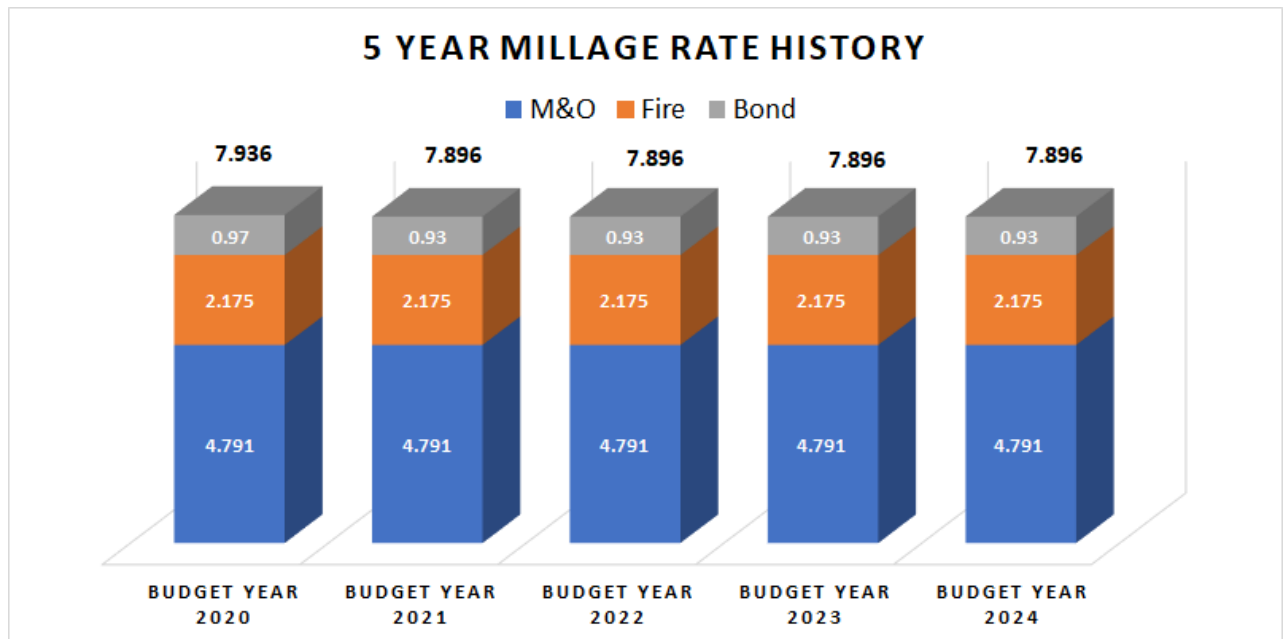
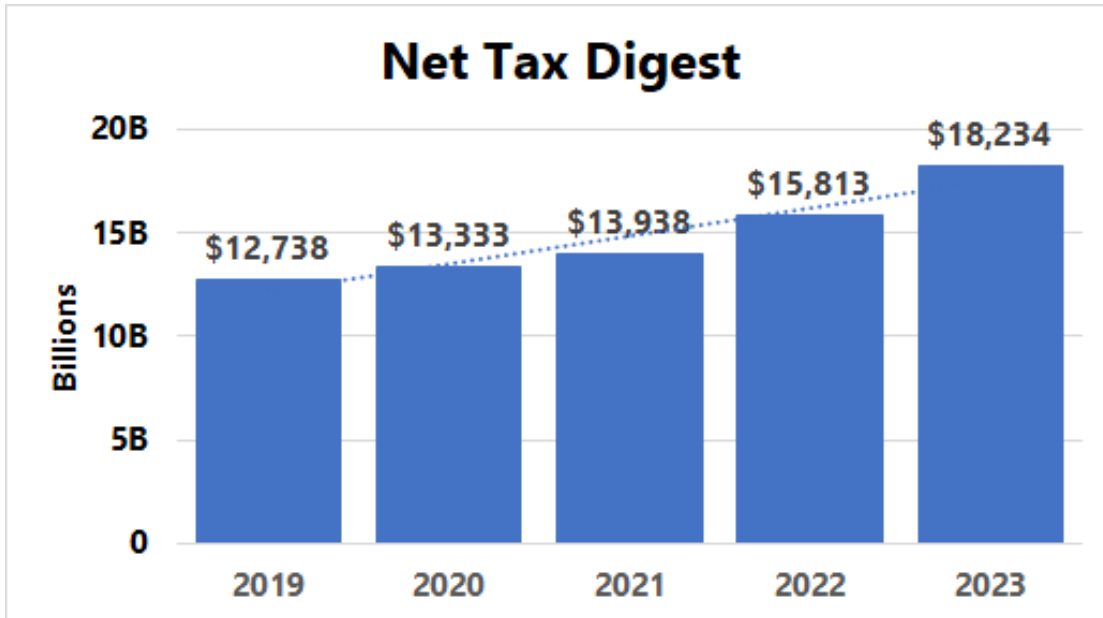
The Unemployment Rate in Forsyth County, GA dropped to 1.7% in April-2022, according to the U.S. Federal Reserve. Historically, Unemployment Rate in Forsyth County, GA reached a record high of 10.0% in April-2020, during COVID-19 and a record low of 1.4% in April 1999. Forsyth County's unemployment rate is being report at 3.7% +/- as of August 2023, compared to 2.7% this same time in 2022.



There are 1,731 full-time positions in the 2024 Adopted Budget, which is an increase of 20 full-time positions from the 2023 position control report. Since 2015, there has been an increase of 365 full-time positions or 26.7%.

# Taxes in Forsyth

Forsyth County's Tax Digest has increased approximately 15.3% between 2022 and 2023 net tax digest for the county's Maintenance & Operations. In 2022, a mill generated \$15,813,042; 2023, a mill will generate \$18,233,735.





# Taxes in Forsyth County (continued)

The net tax digest for 2023 tax bills, which finances the 2024 budget, shows an increase of 15.31%.

## CURRENT 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

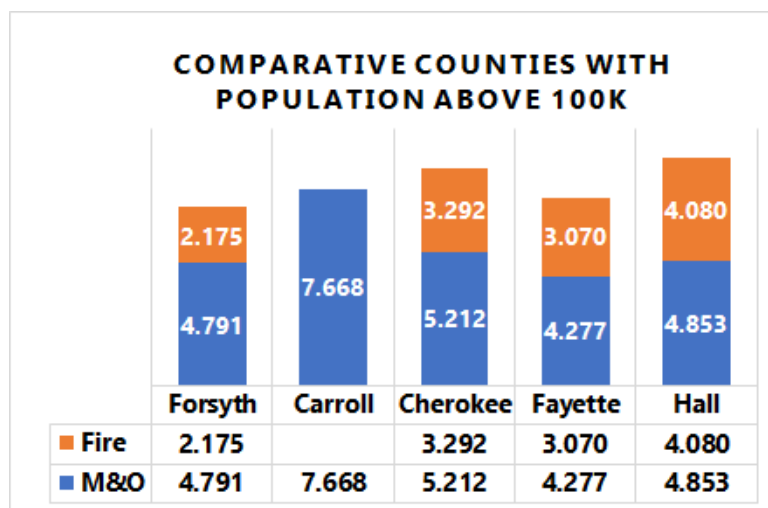
### NOTICE

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 20, 2023 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 2023 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE		2018	2019	2020	2021	2022	2023
C o u n t y w i d e	Real & Personal	13,573,937,384	14,873,247,611	15,652,842,436	16,581,356,202	20,194,738,640	25,096,408,859
	Motor Vehicles	164,738,750	130,514,190	107,448,780	88,157,320	80,780,140	81,378,910
	Mobile Homes	10,895,580	10,669,524	9,809,828	9,590,948	9,655,688	9,272,652
	Timber - 100%	15,000	0	8,487	0	0	0
	Heavy Duty Equipment	198,064	628,262	385,099	361,609	384,784	384,892
	Gross Digest	13,749,784,778	15,015,059,587	15,770,494,630	16,679,466,079	20,285,559,252	25,187,445,313
	Less Exemptions	1,995,583,547	2,277,486,155	2,437,721,966	2,741,469,412	4,472,516,610	6,953,709,919
	<b>NET DIGEST VALUE</b>	<b>11,754,201,231</b>	<b>12,737,573,432</b>	<b>13,332,772,664</b>	<b>13,937,996,667</b>	<b>15,813,042,642</b>	<b>18,233,735,394</b>
R A T E	Gross Maintenance & Operation Millage	7.3280	7.4720	7.4650	7.6230	7.7130	7.5640
	Less Rollback (Local Option Sales Tax)	2.6860	2.6810	2.6740	2.8320	2.9220	2.7730
	<b>NET M&amp;O MILLAGE RATE</b>	<b>4.6420</b>	<b>4.7910</b>	<b>4.7910</b>	<b>4.7910</b>	<b>4.7910</b>	<b>4.7910</b>
T A X	<b>TOTAL M&amp;O TAXES LEVIED</b>	<b>\$54,563,002</b>	<b>\$61,025,714</b>	<b>\$63,877,314</b>	<b>\$66,776,942</b>	<b>\$75,760,287</b>	<b>\$87,357,826</b>
	Net Tax \$ Increase	\$4,050,433	\$6,462,712	\$2,851,600	\$2,899,628	\$8,983,345	\$11,597,539
	Net Tax % Increase	8.02%	11.84%	4.67%	4.54%	13.45%	15.31%

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 December 31, 2022

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	0.43%
DEERFIELD CROSSING APARTMENTS	REAL ESTATE HOLDINGS	45,600,000	2	0.25%
GEORGIA TRANSMISSION CORP	POWER TRANSFER UTILITY	42,929,426	3	0.24%
BEL VENUE LLC	REAL ESTATE HOLDINGS	38,114,000	4	0.21%
FORSYTH OWNER 1 LP	DEVELOPER	37,685,770	5	0.21%
NORTHSIDE HOSPITAL INC	HOSPITAL	30,483,959	6	0.17%
WOP PRESTON POINTE LLC	REAL ESTATE HOLDINGS	30,118,267	7	0.17%
DD REAGAN COMMERCIAL LLC	REAL ESTATE HOLDINGS	28,917,722	8	0.16%
PAC SUMMIT CROSSING LLC	REAL ESTATE HOLDINGS	27,120,097	9	0.15%
WICKER LLC C/O SPENCER PATTON	REAL ESTATE HOLDINGS	26,002,664	10	0.14%
TOTAL		<u>384,514,737</u>		<u>2.11%</u>
	Net Digest	<u>18,233,735,394</u>		
	Gross Digest	<u>25,187,445,313</u>		

Source: Forsyth County Tax Commissioner



Forsyth County Tax Commissioners Office

# 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 25% 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 Annual Comprehensive Financial Report in accordance with Generally Accepted Accounting Principles (GAAP) to also 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

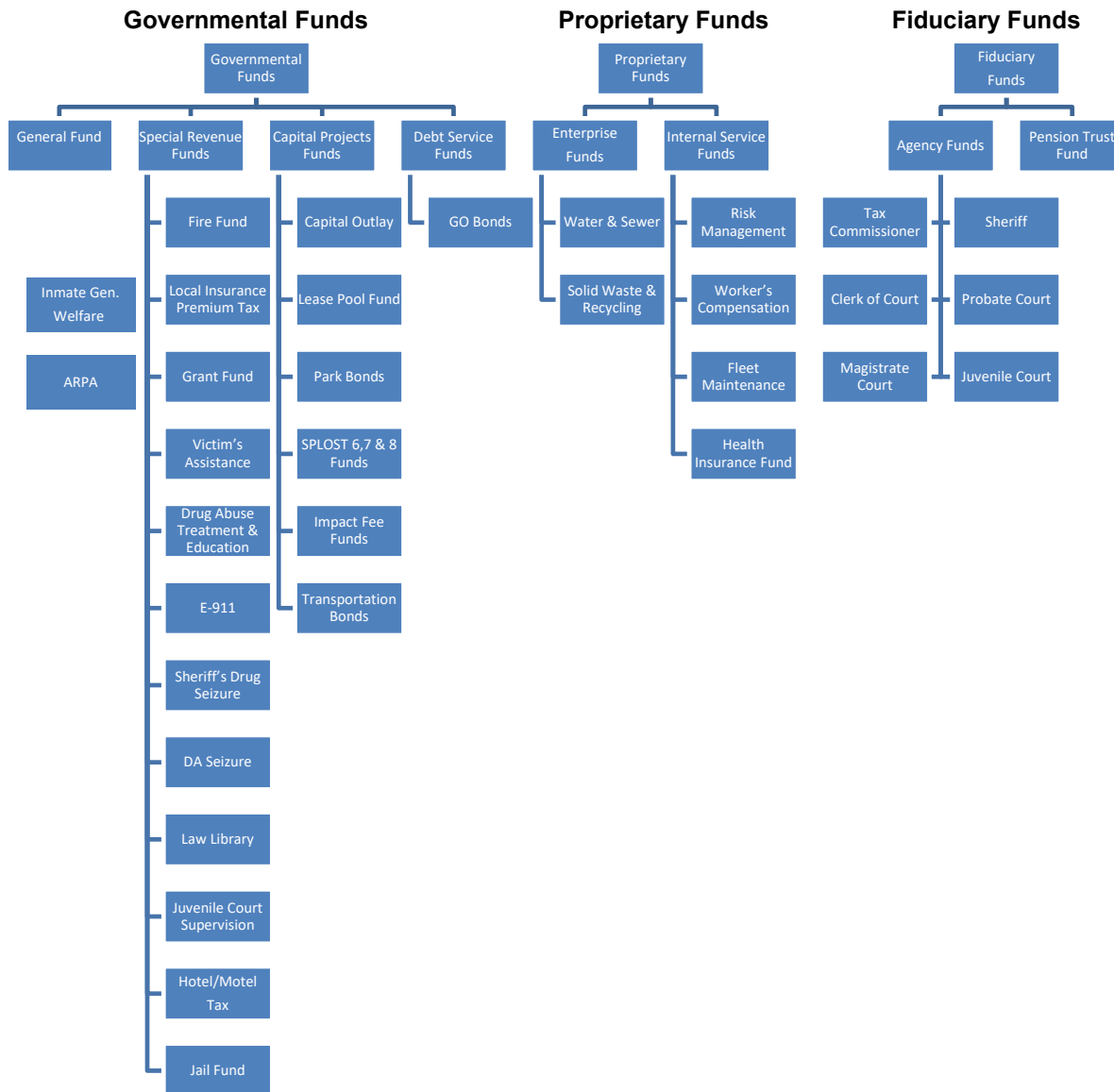
1. The County will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.
2. The investment program shall be operated based on the following principles, in the order listed.
  - A. Legality - all investments comply with state and local laws.
  - 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, 2022, 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

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

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

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

# Department / Fund Relationship

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
<b>GENERAL FUND</b>	Major	The general fund is the chief operating fund of the county. It accounts for most financial resources of the general government, except those required to be accounted for in another fund.	Modified Accrual
<b>SPECIAL REVENUE FUNDS</b>		Accounts for the proceeds of specific revenue sources that are legally restricted for a specified purpose.	Modified Accrual
Law Library Fund	Non-Major	Accounts for the revenues and related expenditures of operating the County's Law Library. The allowable expenditures from fines collected by the Clerk of Courts from the criminal and civil court cases are restricted under state law.	
District Attorney Seizure Fund	Non-Major	Accounts for funds received through seizures, which are restricted by law, to be used for activities within the District Attorney's office.	
Sheriff - Drug Seizure	Non-Major	Accounts for funds from seizures, which are restricted by State and Federal law, to be used for law enforcement activities.	
Drug Abuse Treatment & Education Fund (DATE Fund)	Non-Major	The Drug Abuse Treatment and Education Fund was created and holds funds pursuant to the requirements of state laws. The allowable expenditures of the court fines are restricted under state laws.	
E-911	Non-Major	Accounts for the monthly 911 charge to help fund the cost of providing emergency 911 services. The E911 charges are restricted in purpose by state law.	
Jail Fund	Non-Major	To account for financial resources to be expended for any lawful use under the Jail Construction and Staffing Act, to specifically include jail staffing and operations of the existing jail.	
Inmate General Welfare	Non-Major	Accounts for funds collected from commissary sales to provide recreational materials for the benefit of the inmates at the county jail.	
Victim's Rights & Assistance Fund	Non-Major	Accounts for funds collected from fines and forfeitures that are used to assist victims of crime. The allowable expenditures of the court fines are restricted under state law.	
Juvenile Court Supervision	Non-Major	Accounts for funds from fines and forfeitures to be used for law enforcement activities. The allowable expenditures of the court fines are restricted under state law.	
American Rescue Plan Fund	Major	Accounts for the federal grant funds to be received in 2021 and 2022 to be expensed on eligible projects to benefit Forsyth County.	
Local Insurance Premium Tax Fund	Non-Major	Accounts for the annual Local Insurance Premium Tax received in order to fund Engineering department to benefit Forsyth County.	



# Department/Fund Relationship (continued)

FUND/DEPARTMENT	MAJOR / NON-MAJOR	DESCRIPTION	BASIS OF ACCOUNTING
Grant Fund	Non-Major	A special revenue fund designed to account for all Federal and State grant programs.	
Fire Fund	Major	Accounts for the cost of operation of the County Fire Department.	
Hotel/Motel Tax Fund	Non-Major	Accounts for the collection of hotel/motel taxes within the County and for the expenditures made distributing the collections to the appropriate entities. These taxes are restricted by state law on how they can be expended.	
<b>ENTERPRISE FUNDS</b>		Enterprise funds are used to report the same functions presented as business-type activities.	Accrual
Water & Sewer	Major	Accounts for all revenues and expenses of the County's utility system which provides water & sewer to customers. Revenues come primarily from user charges and are expensed for administration of the department as well as water and sewer operations.	
Solid Waste & Recycling	Non-Major	Accounts for the operations as provided in the Solid Waste Plan. Revenues are received from landfill host fees, sale of recyclable material collected and fees charged for services provided at the County's three convenience centers.	
<b>INTERNAL SERVICE FUNDS</b>		An internal service fund is an accounting device used to accumulate and allocate costs internally among the County's various functions.	Accrual
Risk Management	Non-Major	Accounts for charges to other funds and for the payment of general liability and property insurance and the payment of claims.	
Health Insurance Fund	Non-Major	Accounts for charges to other funds and accounts for the cost of the County's health insurance program.	
Worker's Compensation	Non-Major	Accounts for charges to other funds and for the payment of the workers' compensation insurance and claims.	
Fleet Services	Non-Major	Accounts for charges to other funds and to account for the costs of operating the Fleet Services function.	
<b>DEBT SERVICE FUNDS</b>		Accounts for the servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.	Modified Accrual
GO Bonds	Non-Major	Issued for the purpose of providing funds to finance the costs of acquiring, constructing, renovating, and equipping parks and recreational areas, transportation projects, and programs and facilities in the County.	

# Department/Fund Relationship (continued)

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

# Department/Fund Relationship (continued)

		SPECIAL REVENUE FUNDS																
Department/Office	General Fund	Law Library	DA				E911 Fund	Inmate			Juvenile		Hotel Motel Tax	Capital Funds	Enterprise Funds	Internal Service Funds		
			Drug Seizure	SO Drug Seizure	D.A.T.E Edu	Jail Fund		Gen Welfare	Victims Witness	Court Supv	Ins Prem.	Grant Fund					Fire Fund	
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														
	Indigent Defense	X								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						
	Fire Department											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							
Health & Welfare	Water & Sewer																X	
	Animal Services	X														X		
	Animal Shelter	X																
	Public Transportation	X										X						
	Other Agency Funding	X																
	Public Health/Mental Health	X																
Culture & Rec.	Public Welfare	X																
	Senior Services	X										X				X		
	Extension Service	X																
Housing & Dev.	Library	X														X		
	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 Services) 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 Services, 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 May and June, 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.

## 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



# FY 2024 Budget Calendar

## FY 2024 Budget Development Calendar

Forsyth County, Georgia

Developed by Finance Department

### JANUARY 2023

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				

### MARCH 2023

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### MAY 2023

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### JULY 2023

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### SEPTEMBER 2023

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### NOVEMBER 2023

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### January - February

IS&T Teams & Munis Projects  
Analysis & Review - Continuation Budget & ISF  
Position Control Report to/from Payroll/Finance  
review (1/27 - 2/17)

### March

Position Control uploaded in Munis (3/3)  
Continuation Budget & ISF Charges (3/10)  
Budget Teams & Munis Training (3/20-21)  
**Budget Kick-Off Meeting (3/22)**

### April-May

Meet with Elected, Constitutional, and  
Departments:  
Finance Budget Team (4/24-5/5)  
Finance Committee &  
Current/Revised Service Level Requests review,  
and possible action taken by Finance Committee  
(5/15-26)

### June

FY 2023 Millage Rate & Proposed Budget  
Presentations and authorization to proceed  
with advertising tentative Millage Rates,  
Proposed Budget, & Occupational Tax Public  
Hearings (6/20)

### July

1st, 2nd Millage Rates Public Hearings - (7/6)  
3rd Millage Rates, Occupational Tax, & 2024  
Proposed Budget Public Hearings - (7/20)  
**Adoptions:**  
2023 Millage Rates  
2024 Proposed Budget  
(7/20)

### FEBRUARY 2023

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### APRIL 2023

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### JUNE 2023

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### AUGUST 2023

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### OCTOBER 2023

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### DECEMBER 2023

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- BOC WORK SESSIONS
- BOC REGULAR MEETINGS AND PUBLIC HEARINGS
- BUDGET PROCESS KICK-OFF MEETING
- FORSYTH COUNTY SPRING BREAK
- FINANCE BUDGET TEAM MEETINGS
- FINANCE COMMITTEE MEETINGS
- PUBLIC HEARING MEETINGS - JULY 6TH

# Budget Workflow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2024 Budget.

2024 Budget Process - Flow Chart		Jan	Feb	Mar	April	May	June	July
Finance Budget Team & Payroll	<b>Budget Development, Review and Adoption</b>							
	Continuation Budget & ISF- Analysis Review by Budget Team	→						
	"TEAMS" and Munis Platform projects managed by IS&T - completed		→					
	Personnel runs Position Control Report for Budget Team Review		→					
	Budget Team returns Position Control Report to Personnel to distribute		→					
	Personnel distributes Position Control Report to departments for review		→					
	Personnel Uploads Position Control Report in Budget Module for FY 2023			→				
	FY 2023 Budget Kick-Off Meeting				→			
	Finance Budget Team & <b>Finance Committee budget review meetings</b>					→	→	
	BOC Work Session - Millage Rates Presentation and request to advertise Public Hearings						→	
	1st Millage Rates Public Hearing held on July 6th @ 5:00 p.m.							→
	2nd Millage Rates Public Hearings held on July 20th @ 11:00 a.m.							→
	3rd Millage Rates Public Hearing held on July 20th @ 6:00 p.m. and Adoption of Millage Rate @ 6:00 p.m.							→
	Requested adoption of Fiscal Year 2024 Proposed Budget							→
	Elected Officials, Offices & Departments	<b>Budget Development &amp; Review</b>						
Deadline for Departments & Offices to submit requests to Budget Finance Team			→					
Finance Budget Team review meetings						→	→	
Board of Commissioners	<b>Finance Committee budget review meetings</b>						→	
	<b>Millage Rate &amp; Proposed Budget Adoptions</b>							
	1st Millage Rates Public Hearing held on July 6th @ 5:00 p.m.							→
	2nd Millage Rates Public Hearings held on July 20th @ 11:00 a.m.							→
	3rd Millage Rates Public Hearing held on July 20th @ 6:00 p.m. and Adoption of Millage Rate @ 6:00 p.m.							→
Adoptions: 2023 Millage Rates & Proposed Budget (7/20)							→	

# 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 2024 beginning January 1, 2024 and ending December 31, 2024.

**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 2024 which was made available for public review; and,

**WHEREAS**, pursuant to notice published July 12, 2023 and a public hearing was conducted on July 20, 2023 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, its regularly scheduled meeting held on July 20, 2023 after public notice of July 12, 2023 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2024.

**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED**, that the budget for 2024, 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 2024.

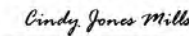
**BE IT FURTHER RESOLVED**, that the Chief Financial Officer is authorized to transfer available Fund Balance to the Drug Abuse Treat & Education Fund and the Sheriff's Drug Seizure Fund with approval from the County Manager to address budget shortfalls throughout the fiscal year 2024.

Resolved, this 20th day of July 2023.

**FORSYTH COUNTY BOARD OF  
COMMISSIONERS**

  
Alfred John, Chair

  
Laura Semanson, Vice Chair

  
Cindy J Mills, Secretary

  
Todd Levent, Member

  
Kerry Hill, 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 2024 Adopted Budget Resolution Exhibit A  
 January 1, 2024 to December 31, 2024

	Special Revenue Funds							
	General Fund	Law Library Fund	DA Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treat & Educ	Emergency 911 Fund	Jail Fund	Inmate General Welfare Fund
<b>Revenues :</b>								
Taxes	157,111,479	-	-	-	-	-	-	-
Licenses & Permits	5,863,150	-	-	-	-	-	-	-
Intergovern Revenues	361,000	-	-	-	-	-	-	-
Charges for Services	25,525,453	-	-	-	-	5,900,000	-	-
Fines & Forfeit	2,390,000	112,744	4,000	295,000	525,000	-	325,000	-
Investment Income	-	-	-	1,800	750	89,184	25,000	1,000
Contributions & Donations	108,360	-	-	11,755	-	-	-	-
Miscellaneous Revenue	1,140,558	-	-	-	-	7,500	-	615,000
Other Financing Services & Transfers	3,500,000	-	-	305,000	-	388,677	1,400,000	-
<b>Total</b>	<b>\$196,000,000</b>	<b>\$112,744</b>	<b>\$4,000</b>	<b>\$613,555</b>	<b>\$525,750</b>	<b>\$6,385,361</b>	<b>\$1,750,000</b>	<b>\$616,000</b>
<b>Expenditures :</b>								
Salaries & Benefits	119,330,004	21,479	-	-	34,650	5,059,831	400,000	-
Operating	39,183,831	90,482	4,000	613,555	446,900	780,950	1,350,000	606,000
Capital	1,141,762	-	-	-	1,800	89,100	-	10,000
Internal Service Charges	6,430,525	783	-	-	7,161	455,480	-	-
Depreciation	-	-	-	-	-	-	-	-
Other Charges & Transfers	22,356,507	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-	-
Contingencies	7,557,372	-	-	-	35,239	-	-	-
<b>Total</b>	<b>196,000,000</b>	<b>112,744</b>	<b>4,000</b>	<b>613,555</b>	<b>525,750</b>	<b>6,385,361</b>	<b>1,750,000</b>	<b>616,000</b>
<b>Total Fund Percentage</b>	<b>30.99%</b>	<b>0.02%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.08%</b>	<b>1.01%</b>	<b>0.28%</b>	<b>0.10%</b>

	Special Revenue Funds							Capital Funds
	Victim's Wtns Asst Prog Fund	Juvenile Crt Supervision Fund	American Rescue Plan Act	Local Insurance Prem Tax Fund	Grant Fund	Fire Fund	Hotel/Motel Tax Fund	Capital Outlay Fund
<b>Revenues :</b>								
Taxes	-	-	-	16,342,254	-	35,019,479	600,000	70,000
Licenses & Permits	-	-	-	33,000	-	181,000	-	-
Intergovern Revenues	-	-	-	330,000	7,917,139	-	-	-
Charges for Services	-	-	-	-	60,000	(929,606)	-	50,000
Fines & Forfeit	131,378	7,000	-	-	-	-	-	-
Investment Income	500	150	500,000	6,000	-	750,000	-	760,000
Contributions & Donations	9,000	-	-	-	58,000	4,000	-	-
Miscellaneous Revenue	-	-	-	1,000	-	1,000	-	-
Other Financing Services & Transfers	384,477	11,460	47,000,000	-	1,090,847	3,301,292	-	119,498,642
<b>Total</b>	<b>525,355</b>	<b>18,610</b>	<b>47,500,000</b>	<b>16,712,254</b>	<b>9,125,987</b>	<b>38,327,165</b>	<b>600,000</b>	<b>120,378,642</b>
<b>Expenditures :</b>								
Salaries & Benefits	456,806	-	-	9,628,497	2,170,674	29,943,069	-	-
Operating	41,750	18,610	-	4,154,402	3,727,612	3,926,177	-	387,500
Capital	-	-	47,500,000	865,650	3,037,332	2,456,392	-	106,199,719
Internal Service Charges	16,493	-	-	1,619,145	176,319	1,851,527	-	-
Depreciation	-	-	-	-	-	-	-	-
Other Charges & Transfers	10,306	-	-	-	14,050	100,000	600,000	-
Debt Services	-	-	-	-	-	-	-	-
Contingencies	-	-	-	444,560	-	50,000	-	13,791,423
<b>Total</b>	<b>525,355</b>	<b>18,610</b>	<b>47,500,000</b>	<b>16,712,254</b>	<b>9,125,987</b>	<b>38,327,165</b>	<b>600,000</b>	<b>120,378,642</b>
<b>Total Fund Percentage</b>	<b>0.08%</b>	<b>0.00%</b>	<b>7.51%</b>	<b>2.64%</b>	<b>1.44%</b>	<b>6.06%</b>	<b>0.09%</b>	<b>19.03%</b>

	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		
<b>Revenues :</b>									
Taxes	22,897,694	-	-	-	-	-	-	232,040,906	36.69%
Licenses & Permits	-	100,200	-	-	-	-	-	6,177,350	0.98%
Intergovern Revenues	-	32,900	-	-	-	-	-	8,641,039	1.37%
Charges for Services	(600,500)	87,418,700	2,594,000	2,660,920	35,689,200	1,564,861	1,872,637	161,805,665	25.58%
Fines & Forfeit	-	-	-	-	-	-	-	3,790,122	0.60%
Investment Income	350,000	306,000	100,000	30,000	200,000	49,500	-	3,169,884	0.50%
Contributions & Donations	-	15,040,000	-	-	-	-	-	15,231,115	2.41%
Miscellaneous Revenue	-	225,000	20,000	150,000	50,000	40,000	20,000	2,270,058	0.36%
Other Financing Services & Transfers	19,701,750	10,000	17,817	1,211,071	211,115	189,885	1,142,889	199,364,923	31.52%
<b>Total</b>	<b>42,348,944</b>	<b>103,132,800</b>	<b>2,731,817</b>	<b>4,051,991</b>	<b>36,150,315</b>	<b>1,844,246</b>	<b>3,035,526</b>	<b>632,491,062</b>	<b>100.00%</b>
<b>Expenditures :</b>									
Salaries & Benefits	-	13,571,627	1,263,908	329,393	3,712,431	1,755,488	1,508,331	189,186,188	29.91%
Operating	10,000	36,817,059	938,650	3,682,606	1,152,160	43,000	1,302,720	99,277,963	15.70%
Capital	-	3,095,178	108,800	-	-	-	49,000	164,554,733	26.02%
Internal Service Charges	-	1,873,751	170,459	39,992	27,120,193	45,758	175,475	39,983,061	6.32%
Depreciation	-	22,150,000	-	-	-	-	-	22,150,000	3.50%
Other Charges & Transfers	-	1,006,000	250,000	-	3,000,000	-	-	27,336,863	4.32%
Debt Services	42,338,944	7,603,105	-	-	-	-	-	49,942,049	7.90%
Contingencies	-	17,016,080	-	-	1,165,531	-	-	40,060,205	6.33%
<b>Total</b>	<b>42,348,944</b>	<b>103,132,800</b>	<b>2,731,817</b>	<b>4,051,991</b>	<b>36,150,315</b>	<b>1,844,246</b>	<b>3,035,526</b>	<b>632,491,062</b>	<b>100.00%</b>
<b>Total Fund Percentage</b>	<b>6.70%</b>	<b>16.31%</b>	<b>0.43%</b>	<b>0.64%</b>	<b>5.72%</b>	<b>0.29%</b>	<b>0.48%</b>	<b>100.00%</b>	



# Requirements and Deadlines

## Requirements

### Millage Rate - Advertising and Public Hearings (O.C.G.A. 48-5-32):

- "Notice of current tax digest and five-year history of levy"
  - Publish in newspaper no less than 14 days prior to adopting millage rate
- Advertise for three public hearings on millage rate
  - Publish in newspaper at least one week in advance of each hearing
    - Each advertisement must be at least five business days apart (unless two hearings are scheduled on the same day)
- Hold three public hearings
  - One of the three must begin between 6 p.m. and 7 p.m.
  - Two of the public hearings may coincide with other required hearings associated with the millage rate process
    - However, if two hearings are held on the same day, one of them must begin no later than noon
    - Press release
  - Must be issued simultaneously with the advertisement for public hearings

### Budget (O.C.G.A. 36-81-5 & 36-81-9(a)):

- Copy of budget
  - Placed in public location (Administration reception desk) the same day the budget is submitted to BOC
  - Shall also be made available, upon request, to the news media
- Advertise availability of budget
  - During the week in which proposed budget is submitted to BOC
- Advertise public hearing
  - In the same advertisement as the availability of the budget
  - Must be at least one week prior to adoption of the budget
- Public hearing
  - Must be held at least one week prior to the meeting at which the budget is adopted
- Advertise meeting to adopt the budget
  - Must be at least one week before the meeting to adopt the budget
- Post final adopted budget on website of Carl Vinson Institute of Government (O.C.G.A. 36-80-21 (c)) no later than 30 calendar days after adoption

## Deadlines

### Tax Digest:

- Due to Department of Revenue no later than September 1st

### Newspaper Advertising Deadlines:

- Week-End paper – Due by noon on Wednesday
- Tuesday-Wednesday paper – Due by noon on Friday

# Section Two

## Financial Summaries

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



Sawnee Mountain/Bettis Tribble Gap

# Budget at a Glance

The total FY 2024 Adopted Budget, including governmental and proprietary funds, is \$632.5 million. The Governmental Funds budget, which is \$481.5 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary Funds budget, which is \$150.9 million, is made up of the Enterprise Funds and the Internal Service Funds.

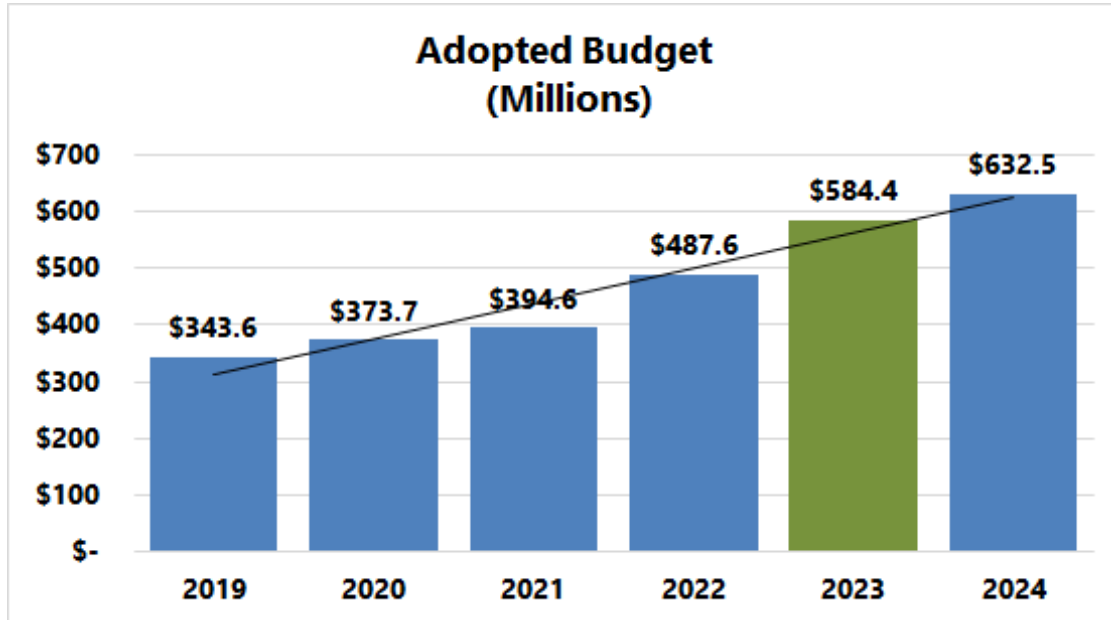


Figure 1 - Adopted Budget

The FY 2024 Adopted Budget is \$48.1 million more than the FY 2023 Adopted Budget. The \$9.9 million in General Fund is driven by the 15.31% increase to property taxes, and other revenue.

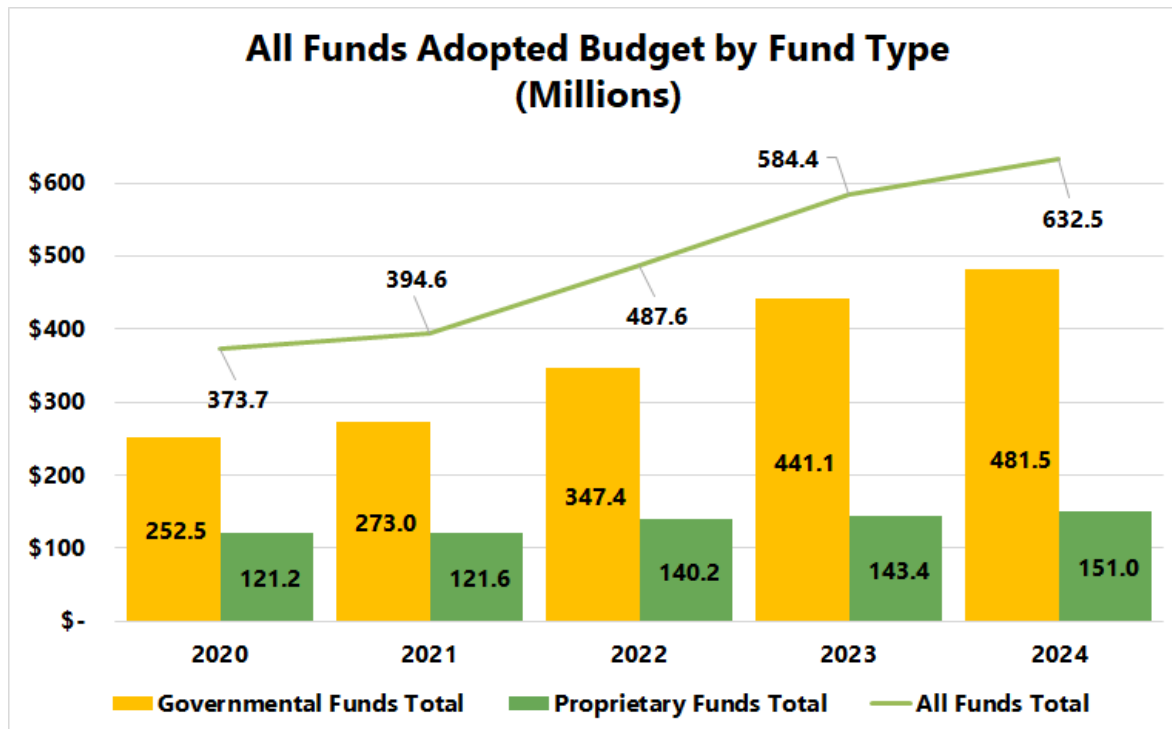
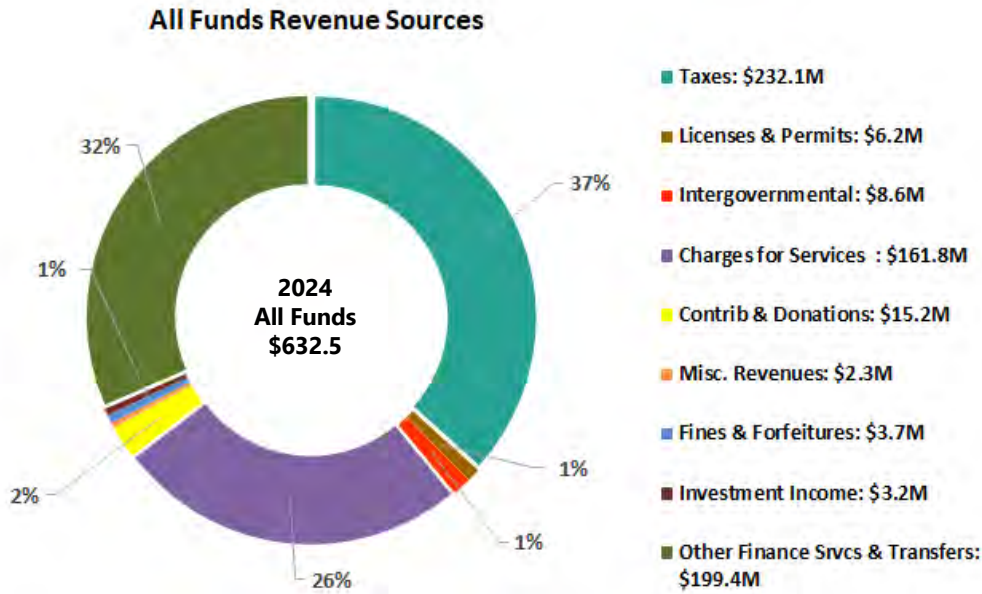


Figure 2 - All Funds by Fund Type Revenue History

# Budget at a Glance (continued)

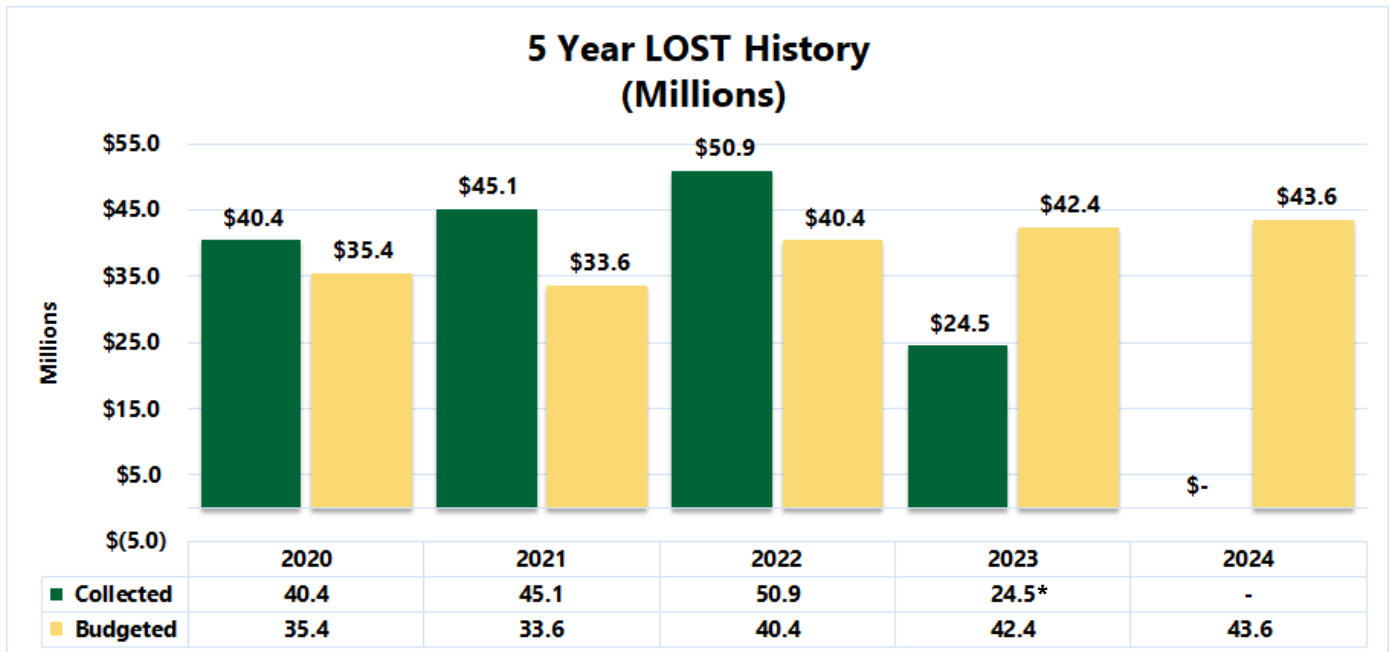


**Figure 3 – All Funds Revenue Sources**

Miscellaneous Revenues \$2.3 million, Fines & Forfeitures \$3.7 million, and Investment Income: \$3.2 million. The total FY 2024 Adopted Budget for revenues is \$632.5 million, all funds included. \$393.9 million or 62% of the total revenue is comprised of the following **major** revenue categories:

- **Taxes**  
\$232.1 million
- **Charges for services**  
\$161.8 million

The following graphs depict a few of the county’s revenue sources for this 2024 budget year.



**Figure 4 – 5 Year LOST History**

The projected total for FY 2023 LOST revenue is \$42.4 million.

\* As of June -2023

# Budget at a Glance (continued)

## Building & Economic Development Permit Fees

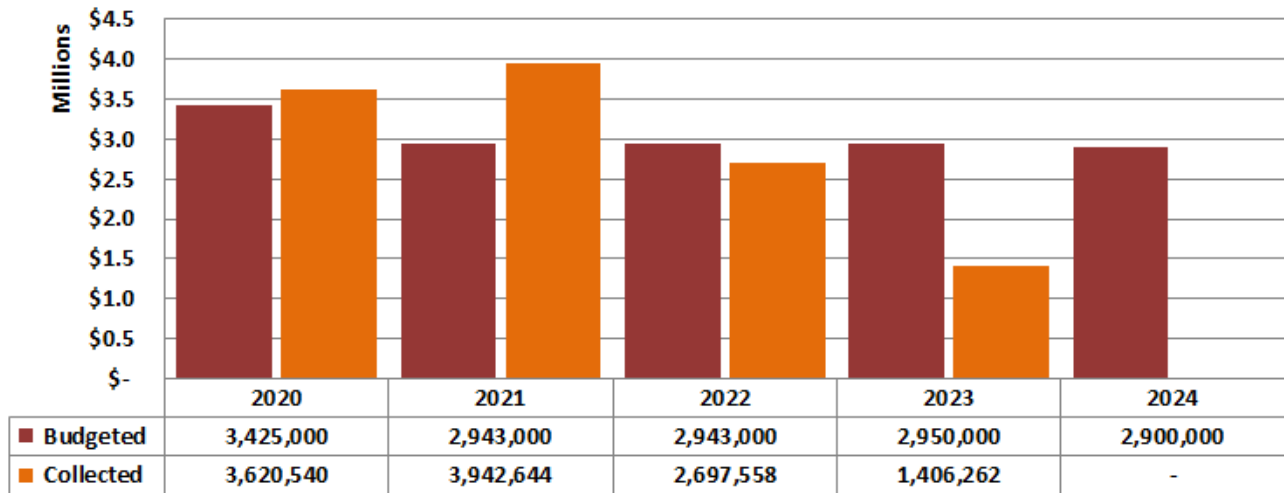


Figure 5 – Building & Economic Development

Building & Economic Development Permit Fees collected as of August-2023 totals \$1.406 million.

## Alcoholic Beverage Tax History

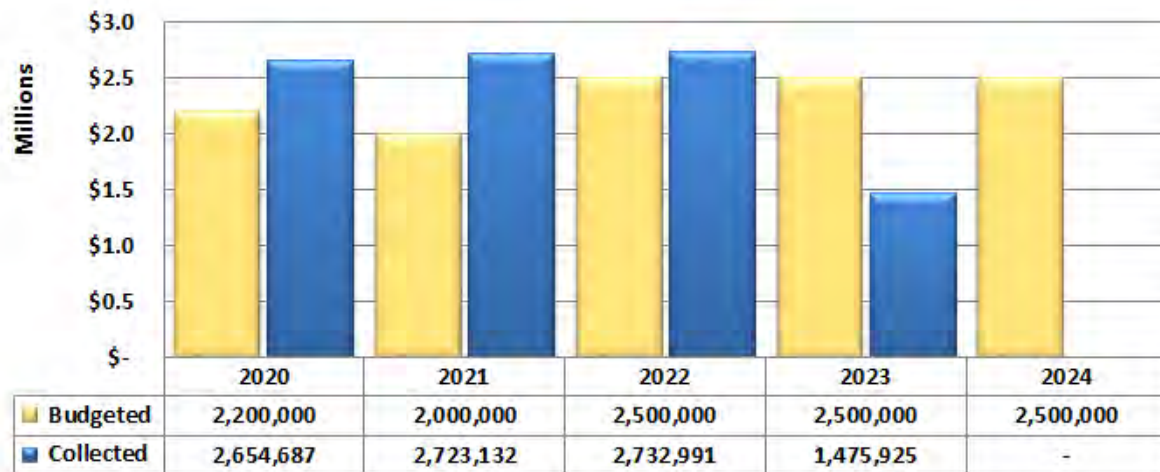


Figure 6 – Alcoholic Beverage Tax History

Alcohol Beverage Tax collected as of August-2023 totals \$1.5 million.

# Budget at a Glance (continued)

## REVENUE CATEGORIES

### Taxes and Commissions:

- Real and Personal Property
  - Revenue based on millage rate levied on real and personal property values collected by Tax Commissioner
  - Budget based on tax digest, an 8% increase from 2022
- Title Ad Valorem Tax (TAVT)
  - Tax levied on value of motor vehicles collected by Tax Commissioner
  - Budget based on current year projections
- Cable TV Franchise Tax
  - Tax imposed on cable operators which provide services under a franchise agreement
  - Budget based on prior year actuals received from various cable service providers
- Alcohol Excise Tax
  - Tax on the sale of alcoholic beverages
  - Budget based on based on prior year actuals and current year projections
- Intangible Recording Tax
  - Tax paid to the Clerk of Superior Court (as per state law) from the holder of a recorded security instrument
  - Budget based on prior year actuals and current year projections
- Business and Occupational Tax
  - Tax paid by all business licensed in the unincorporated area of the county
- Financial Institution Tax
  - Tax paid by financial institutions
  - Budget based on prior year actuals, current year projections, and economic conditions
- Local Insurance Premium Tax
  - Received from the state based on county population; insurance providers remit to state based on premiums sold
  - Budget based on census population and historical collections
- Local Option Sales Tax (LOST)
  - 1% tax on taxable retail sales; is collected by the state and remitted to the county monthly
  - Budget based on prior year collections, current year projections and recent economic conditions
- Real Estate Transfer Tax
  - Excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer
  - Budget based on prior year actuals and current year projections

### Licenses & Permits:

- Alcohol
  - License fee for businesses that sell alcoholic beverages
  - Budget based on current active licenses
- Planning permits
  - Fee imposed by the county for various permits including construction
  - Budget based on prior year actuals, current year projections & recent economic conditions
- Motor vehicle
  - License fee paid for motor vehicles; collected by Tax Commissioner
  - Budget based on prior year actuals, current year projections & recent economic conditions
- Marriage
  - Marriage licenses
  - Budget based on projections from activity
- Pawnbroker's
  - Pawnbroker's license
  - Budget based on recent activity

# Budget at a Glance (continued)

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## Fines & Forfeitures:

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

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

## Intergovernmental Revenue:

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

## Charges for Services

- Parks & Recreation Fees
  - Fees set by county and paid by the users of various programs, activities, recreational facilities, etc.
  - Based on departmental projections of citizen participation & program offerings
- Water and Sewer Fees
  - User fees for water and sewer customers
  - Budget based on number of customers and water & sewer usage
- Senior Services Fees
  - Fees set by the county for various programs, activities, recreational facilities, etc.
  - Based on departmental projections on citizen participation & program offerings
- Materials Sales
  - Sale of county maps, copies, etc.
  - Based on prior year actuals, current year projections & recent economic conditions
- Passenger Fare
  - Fees for passenger fare for the county's Access Forsyth 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.*



*Rendering of the Coal Mountain Town Center*



# Budget at a Glance (continued)

## GENERAL FUND REVENUES

The General Fund, at \$196 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 80.2%, or \$157.1 million of the revenue. The main tax revenue components are Property Taxes at \$84.7 million and Local Option Sales Tax (LOST) at \$43.6 million and the second revenue source is Charges for Services at 13%, or \$25.5 million.

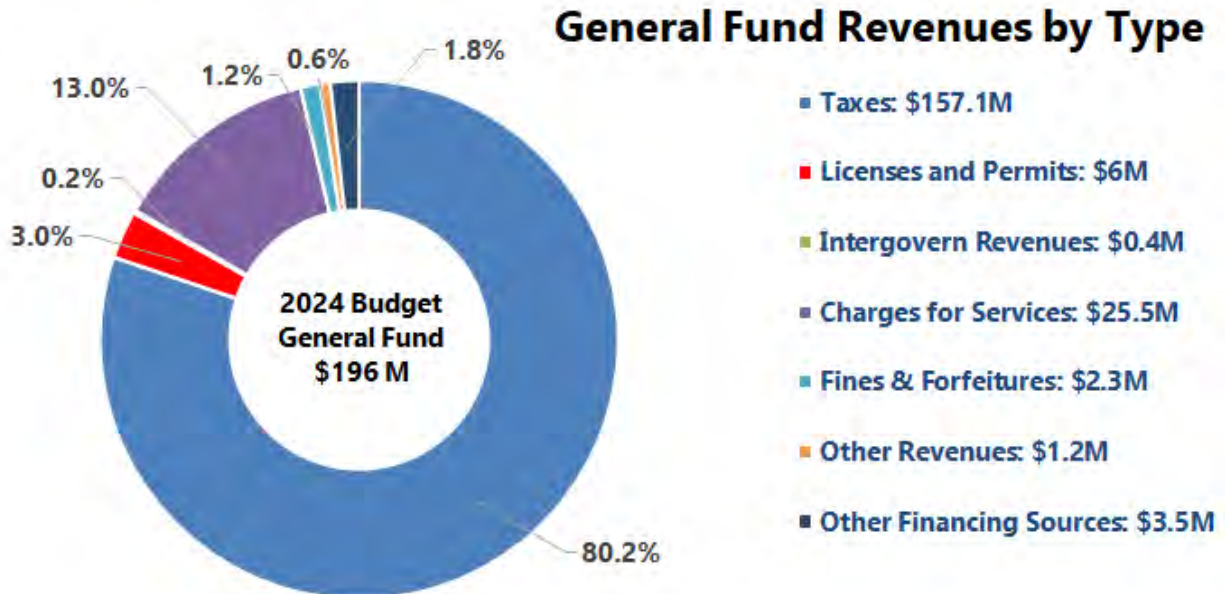


Figure 7 – General Fund Revenues by Type

The General Fund budgeted revenues for FY 2024 show an increase of \$9.9 million from FY 2023 Adopted Budget of \$186.1 million. Property Tax increase continues to be 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 \$6 million or 5.32%, driven by the 15.31% increase to tax digest; 2) Local Option Sales tax (LOST) increased by \$1.2 million or 2.87%; and 3) Title Ad Valorem Tax (TAVT) decreased by \$536 thousand or -2.55%.

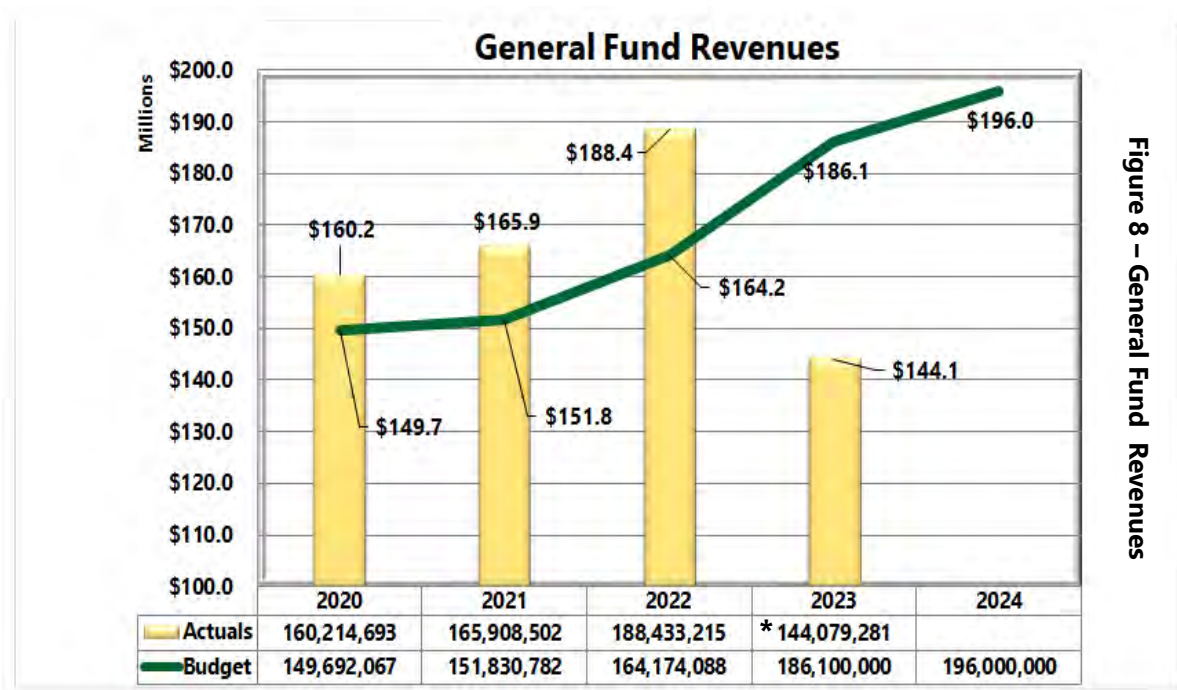
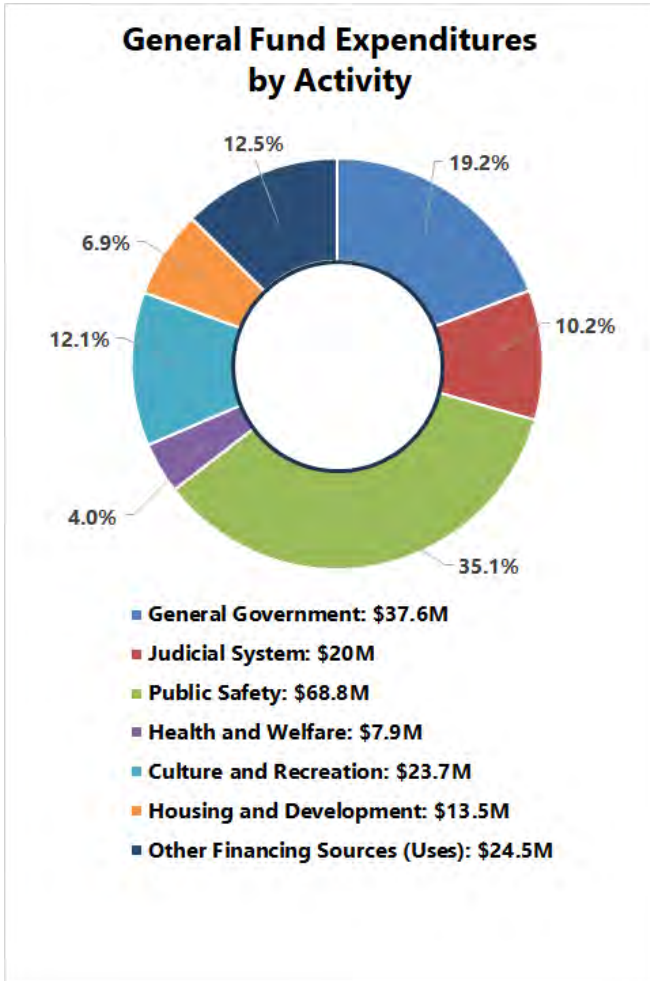


Figure 8 – General Fund Revenues

\* General Funds Revenues are as of September-2023

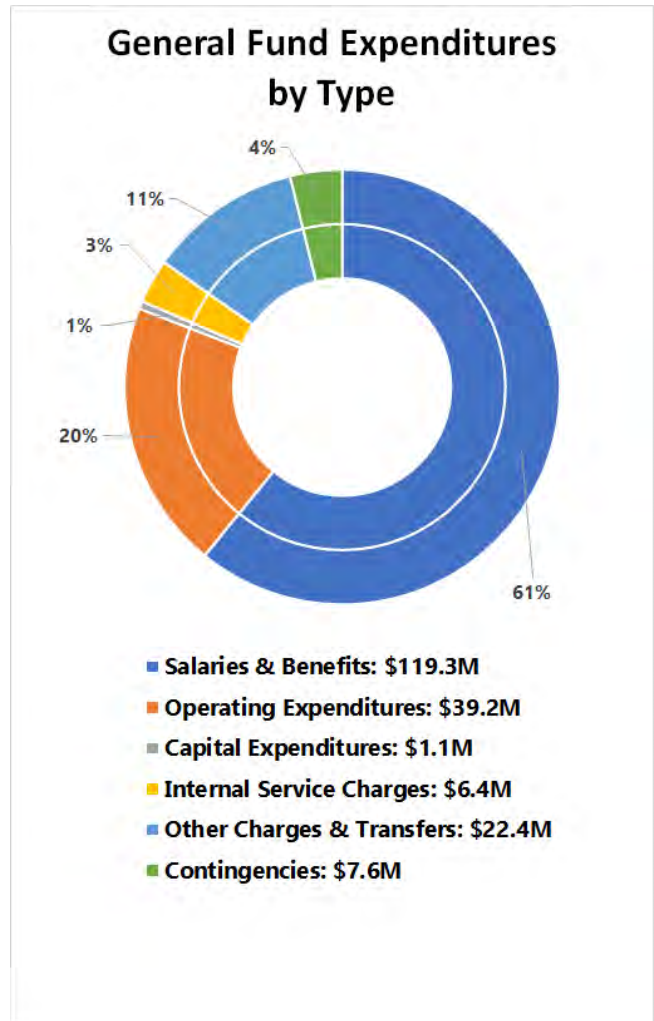
# Budget at a Glance (continued)

FY 2024 General Fund expenditures budgeted are \$9.9 million more than the FY 2023 Adopted Budget.



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

The major service to citizens is Public Safety which represents 35.1% or \$68.8 million of the 2024 General Fund Adopted Budget.



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

Salaries and Benefits expenditures represent 60.9% or \$119.3 million of the 2024 General Fund Adopted Budget.

# Budget at a Glance (continued)

## 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 government.

**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. E911 and Fire are not included in the General Fund.

**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 for the citizens of Forsyth County.

**Culture and Recreation** includes the operation and maintenance of all parks within the county, the recreational and cultural programs offered by the department, and the operation of the county's four libraries.

**Health and Welfare** include Public Transportation (Access Forsyth), Senior Services, Community Service, and Non-Profit funding (which includes the Division of Family and Children Services).

**Transfers** include transfers to other funds in which expenditures exceed revenue, therefore the General Fund transfers funds to subsidize another fund's activities (For example, Victim Witness).

**Other Financing Sources (Uses)** include reserve for encumbrances, addition to reserves, and contingency.



# Adopted Budget Summary

**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

General Fund	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Adopted Budget
<b>REVENUES</b>						
Taxes	-	-	-	-	-	157,111,479
Licenses & Permits	-	-	-	-	-	5,863,150
Intergovern Revenues	-	-	-	-	-	361,000
Charges for Services	-	-	-	-	-	25,525,453
Fines & Forfeit	-	-	-	-	-	2,390,000
Miscellaneous Rev	-	-	-	-	-	1,248,918
Other Financing Srcs	-	-	-	-	-	3,500,000
<b>Total</b>	-	-	-	-	-	<b>196,000,000</b>

**EXPENDITURES**

**General Government**

Administration	1,366,498	78,265	-	17,608	-	1,462,371
Board of Commissioners	350,234	181,200	-	16,024	-	547,458
Business Licenses	579,206	102,769	-	6,681	-	688,656
Communications	665,510	128,930	-	8,491	-	802,931
Finance	2,299,269	133,771	-	17,283	-	2,450,323
Geographic Information Svcs	1,297,877	386,100	28,513	12,275	-	1,724,765
Info Systems & Technology	2,520,471	2,874,500	161,986	36,458	-	5,593,415
Office Services	-	561,260	-	-	-	561,260
Employment Services	1,385,046	426,235	-	10,760	-	1,822,041
Procurement	1,085,500	73,600	-	11,107	-	1,170,207
Public Facilities	2,334,636	5,718,816	-	129,767	-	8,183,219
Regional Development	-	-	-	-	320,040	320,040
Tax Assessor	3,659,526	592,854	-	85,043	-	4,337,423
Tax Commissioner's Office	4,347,132	837,500	-	59,703	-	5,244,335
Voter Registration	1,798,279	912,541	-	9,981	-	2,720,801
<b>Total</b>	<b>23,689,184</b>	<b>13,008,341</b>	<b>190,499</b>	<b>421,181</b>	<b>320,040</b>	<b>37,629,245</b>
	<b>62.95%</b>	<b>34.57%</b>	<b>0.51%</b>	<b>1.12%</b>	<b>0.85%</b>	<b>19.20%</b>
	% of Expense Type in General Government					% of Total Budget

# Adopted Budget Summary (continued)

**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

General Fund	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Adopted Budget
<b>EXPENDITURES</b>						
<b>Judicial</b>						
Accountability Court	794,296	1,500	-	8,474	58,913	863,183
Board of Equalization	52,984	15,300	-	-	-	68,284
Clerk of Courts	3,162,128	458,950	-	32,400	-	3,653,478
Court Administration	1,469,607	311,200	-	6,099	-	1,786,906
District Attorney	1,049,464	50,000	-	26,191	-	1,125,655
Indigent Defense	519,657	1,481,870	-	5,778	-	2,007,305
Juvenile Court	1,298,057	1,135,005	-	20,095	-	2,453,157
Magistrate Court	1,532,579	116,268	-	15,818	-	1,664,665
Pre-Trial Services	368,198	31,800	-	3,313	-	403,311
Probate Court	1,316,453	285,500	-	15,883	-	1,617,836
State Court	1,241,546	71,200	-	15,870	-	1,328,616
State Court Solicitor	2,287,298	74,400	-	39,008	-	2,400,706
Superior Court	585,395	72,580	-	6,150	-	664,125
<b>Total</b>	<b>15,677,662</b>	<b>4,105,573</b>	<b>-</b>	<b>195,079</b>	<b>58,913</b>	<b>20,037,227</b>
	<b>78.24%</b>	<b>20.49%</b>	<b>0.00%</b>	<b>0.97%</b>	<b>0.29%</b>	<b>10.22%</b>
	% of Expense Type in Judicial					% of Total Budget
<b>Public Safety</b>						
Ambulance Service	-	1,087,516	-	-	-	1,087,516
Coroner & Medical Examiner	154,917	50,000	-	13,903	-	218,820
Emergency Management Agcy	313,779	127,255	-	13,918	50,000	504,952
Public Safety Radio System	129,703	186,111	-	9,225	-	325,039
Sheriff's Office	53,651,157	10,922,734	398,713	1,638,436	35,844	66,646,884
<b>Total</b>	<b>54,249,556</b>	<b>12,373,616</b>	<b>398,713</b>	<b>1,675,482</b>	<b>85,844</b>	<b>68,783,211</b>
	<b>78.87%</b>	<b>17.99%</b>	<b>0.58%</b>	<b>2.44%</b>	<b>0.12%</b>	<b>35.09%</b>
	% of Expense Type in Public Safety					% of Total Budget
<b>Health &amp; Welfare</b>						
Animal Services	846,423	116,296	-	23,690	-	986,409
Animal Shelter	1,726,949	481,912	25,800	21,974	-	2,256,635
Public Transportation	141,728	429,841	1,000	-	811,922	1,384,491
Other General Govern Depts	-	66,700	-	12,666	579,000	658,366
Senior Services	2,189,621	285,000	-	53,659	84,056	2,612,336
<b>Total</b>	<b>4,904,721</b>	<b>1,379,749</b>	<b>26,800</b>	<b>111,989</b>	<b>1,474,978</b>	<b>7,898,237</b>
	<b>62.10%</b>	<b>17.47%</b>	<b>0.34%</b>	<b>1.42%</b>	<b>18.67%</b>	<b>4.03%</b>
	% of Expense Type in Health & Welfare					% of Total Budget

# Adopted Budget Summary (continued)

**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

General Fund	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Adopted Budget
<b>EXPENDITURES</b>						
<b>Culture &amp; Recreation</b>						
Extension Service	20,033	296,433	6,746	3,004	-	326,216
Library	-	17,500	-	96,364	8,207,121	8,320,985
Parks & Recreation	9,674,213	4,721,510	137,000	529,330	-	15,062,053
<b>Total</b>	<b>9,694,246</b>	<b>5,035,443</b>	<b>143,746</b>	<b>628,698</b>	<b>8,207,121</b>	<b>23,709,254</b>
	<b>40.89%</b>	<b>21.24%</b>	<b>0.61%</b>	<b>2.65%</b>	<b>34.62%</b>	<b>12.10%</b>
	% of Expense Type in Culture & Recreation					% of Total Budget
<b>Housing &amp; Development</b>						
Building and Economic Devel	3,830,011	354,429	-	101,020	-	4,285,460
Capital Project Management	1,518,574	110,532	289,434	20,474	-	1,939,014
Code Compliance	1,722,396	193,343	86,630	48,192	-	2,050,561
Economic Development	-	140,000	-	-	340,000	480,000
Natural Resource Conserv Svcs	138,679	4,025	-	1,490	-	144,194
Planning & Community Develop	3,739,975	779,648	5,940	41,920	-	4,567,483
<b>Total</b>	<b>10,949,635</b>	<b>1,581,977</b>	<b>382,004</b>	<b>213,096</b>	<b>340,000</b>	<b>13,466,712</b>
	<b>81.31%</b>	<b>11.75%</b>	<b>2.84%</b>	<b>1.58%</b>	<b>2.52%</b>	<b>6.87%</b>
	% of Expense Type in Housing & Development					% of Total Budget
<b>Other Financing Services</b>						
Contingency	-	-	-	-	7,057,372	7,057,372
Retiree Benefits	15,000	-	-	3,185,000	-	3,200,000
Non-Departmental	150,000	1,699,132	-	-	12,369,611	14,218,743
<b>Total</b>	<b>165,000</b>	<b>1,699,132</b>	<b>-</b>	<b>3,185,000</b>	<b>19,426,983</b>	<b>24,476,115</b>
	<b>0.67%</b>	<b>6.94%</b>	<b>0.00%</b>	<b>13.01%</b>	<b>79.37%</b>	<b>12.49%</b>
	% of Expense Type in Other Financing Services					% of Total Budget
<b>Total General Fund</b>	<b>119,330,004</b>	<b>39,183,831</b>	<b>1,141,762</b>	<b>6,430,525</b>	<b>29,913,879</b>	<b>196,000,000</b>
	<b>60.88%</b>	<b>20.00%</b>	<b>0.58%</b>	<b>3.28%</b>	<b>15.26%</b>	<b>100.00%</b>
	% of Expense Type of Total General Fund Budget					

# Adopted Budget Summary (continued)

**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

Special Revenue Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Adopted Budget
<b>REVENUES</b>						
Taxes	-	-	-	-	-	51,961,733
Licenses & Permits	-	-	-	-	-	214,000
Intergovern Revenues	-	-	-	-	-	8,247,139
Charges for Services	-	-	-	-	-	5,030,394
Fines & Forfeit	-	-	-	-	-	1,400,122
Investment Income	-	-	-	-	-	1,374,384
Contrib & Donate	-	-	-	-	-	82,755
Miscellaneous Rev	-	-	-	-	-	624,500
Transfers & Use of Fund Balance	-	-	-	-	-	53,881,754
<b>Total</b>	-	-	-	-	-	<b>122,816,781</b>
<b>EXPENDITURES</b>						
Law Library Fund	21,479	90,482	-	783	-	112,744
DA Drug Seizure Fund	-	4,000	-	-	-	4,000
Sheriff Drug Seizure Fund	-	613,555	-	-	-	613,555
Drug Abuse Treat & Educ	34,650	446,900	1,800	7,161	35,239	525,750
Emergency 911 Fund	5,059,831	780,950	89,100	455,480	-	6,385,361
Jail Fund	400,000	1,350,000	-	-	-	1,750,000
Inmate General Welfare Fund	-	606,000	10,000	-	-	616,000
Victim's Witns Asst Prog Fund	456,806	41,750	-	16,493	10,306	525,355
Juvenile Crt Supervision Fund	-	18,610	-	-	-	18,610
American Rescue Plan Act	-	-	47,500,000	-	-	47,500,000
Grant Fund	2,170,674	3,727,612	3,037,332	176,319	14,050	9,125,987
Hotel/Motel Tax Fund	-	-	-	-	600,000	600,000
<b>Total</b>	<b>8,143,440</b>	<b>7,679,859</b>	<b>50,638,232</b>	<b>656,236</b>	<b>659,595</b>	<b>67,777,362</b>
	<b>12.01%</b>	<b>11.33%</b>	<b>74.71%</b>	<b>0.97%</b>	<b>0.98%</b>	<b>55.19%</b>
	% of Expense Type in Special Revenue Funds					% of Total Budget
Local Insurance Prem Tax Fund						
Local Insurance Premium Fund	-	-	-	-	444,560	444,560
Roads & Bridges	5,616,420	2,619,522	865,650	811,939	-	9,913,531
Traffic Engineering	439,699	603,180	-	29,483	-	1,072,362
Storm Water Management	1,259,537	437,700	-	28,992	-	1,726,229
General Engineering	2,312,841	494,000	-	748,731	-	3,555,572
<b>Total</b>	<b>9,628,497</b>	<b>4,154,402</b>	<b>865,650</b>	<b>1,619,145</b>	<b>444,560</b>	<b>16,712,254</b>
	<b>57.61%</b>	<b>24.86%</b>	<b>5.18%</b>	<b>9.69%</b>	<b>2.66%</b>	<b>13.61%</b>
	% of Expense Type in the Local Insurance Prem Tax Fund					% of Total Budget
Fire Fund						
Fire (CARP/Contingency)	-	-	2,111,700	-	150,000	2,261,700
Fire Administration	6,189,040	3,146,977	344,692	1,851,527	-	11,532,236
Fire Fighting	23,369,784	-	-	-	-	23,369,784
Fire Maintenance	384,245	779,200	-	-	-	1,163,445
<b>Total</b>	<b>29,943,069</b>	<b>3,926,177</b>	<b>2,456,392</b>	<b>1,851,527</b>	<b>150,000</b>	<b>38,327,165</b>
	<b>78.12%</b>	<b>10.24%</b>	<b>6.41%</b>	<b>4.83%</b>	<b>0.40%</b>	<b>31.21%</b>
	% of Expense Type in the Fire Fund					% of Total Budget
<b>Total Special Revenue Funds</b>	<b>47,715,006</b>	<b>15,760,438</b>	<b>53,960,274</b>	<b>4,126,908</b>	<b>1,254,155</b>	<b>122,816,781</b>
	<b>38.85%</b>	<b>12.83%</b>	<b>43.94%</b>	<b>3.36%</b>	<b>1.02%</b>	<b>100.00%</b>
	% of Expense Type of the Total Special Revenue Budget					

# Adopted Budget Summary (continued)

**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

Capital Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Transfers, Reserves, Depr. & Debt Services	2024 Adopted Budget
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	70,000
Charges for Services	-	-	-	-	-	50,000
Investment Income	-	-	-	-	-	760,000
Transfers & Use of Fund Balance	-	-	-	-	-	119,498,642
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$120,378,642</b>
<b>EXPENDITURES</b>						
Capital Outlay Fund	\$ -	\$ -	\$ 2,435,466	\$ -	\$ 5,087,690	\$ 7,523,156
Information Systems & Tech	-	-	662,550	-	-	662,550
Geographic Info Svcs	-	-	22,500	-	-	22,500
Tax Comm - Admin	-	-	22,096	-	-	22,096
Communications	-	-	432,340	-	-	432,340
Public Facilities	-	387,500	98,264,277	-	-	98,651,777
Sheriff Office Administration	-	-	1,334,990	-	-	1,334,990
Public Transportation	-	-	625,000	-	-	625,000
P&R - Administration Div	-	-	1,400,500	-	-	1,400,500
P&R - Nat Res Mgmt Div	-	-	1,000,000	-	-	1,000,000
District Beautification	-	-	1,971,175	-	-	1,971,175
Neighborhood Identification	-	-	-	-	6,732,558	6,732,558
<b>Total</b>	<b>\$ -</b>	<b>\$ 387,500</b>	<b>\$ 108,170,894</b>	<b>\$ -</b>	<b>\$ 11,820,248</b>	<b>\$120,378,642</b>
<b>% of Fund Total</b>	<b>0.00%</b>	<b>0.32%</b>	<b>89.86%</b>	<b>0.00%</b>	<b>9.82%</b>	<b>100.00%</b>

Debt Service Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Proposed Budget
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,897,694
Charges for Services	-	-	-	-	-	(600,500)
Investment Income	-	-	-	-	-	350,000
Transfers & Use of Fund Balance	-	-	-	-	-	19,701,750
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,348,944</b>
<b>EXPENDITURES</b>						
Operating	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Principal Payments	-	-	-	-	35,710,000	35,710,000
Interest Payments	-	-	-	-	6,628,944	6,628,944
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,338,944</b>	<b>\$ 42,348,944</b>
<b>% of Fund Total</b>	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>99.98%</b>	<b>100.00%</b>



# Adopted Budget Summary (continued)

**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

Enterprise Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Adopted Budget
<b>REVENUES</b>						
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,200
Intergovern Revenues	-	-	-	-	-	\$ 32,900
Charges for Services	-	-	-	-	-	\$ 90,012,700
Investment Income	-	-	-	-	-	\$ 406,000
Contrib & Donate	-	-	-	-	-	\$ 15,040,000
Miscellaneous Rev	-	-	-	-	-	\$ 245,000
Transfers & Use of Fund Balance	-	-	-	-	-	\$ 27,817
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,864,617</b>
<b>EXPENDITURES</b>						
<b>Water &amp; Sewer Fund</b>						
W&S-Waste Water Treatment	\$ 657,651	\$12,781,171	\$ -	\$ -	\$ -	\$ 13,438,822
W&S-Sewer Services	-	2,821,000	-	-	-	2,821,000
W&S-General Operations	-	5,578,900	3,011,126	1,873,751	25,625,185	36,088,962
W&S-Commercial Services	2,085,401	713,581	24,395	-	-	2,823,377
W&S-Engineering	4,035,849	2,638,894	56,057	-	-	6,730,800
W&S-Meter Services	435,785	362,618	-	-	-	798,403
W&S-Water Services	-	1,285,000	-	-	-	1,285,000
W&S-Water Treatment Facility	-	9,811,706	-	-	-	9,811,706
W&S-Maintenance	6,356,941	824,189	3,600	-	-	7,184,730
<b>Total</b>	<b>\$13,571,627</b>	<b>\$36,817,059</b>	<b>\$3,095,178</b>	<b>\$1,873,751</b>	<b>\$ 25,625,185</b>	<b>\$ 80,982,800</b>
	<b>16.76%</b>	<b>45.46%</b>	<b>3.82%</b>	<b>2.31%</b>	<b>31.64%</b>	<b>76.50%</b>
	% of Expense Type in the W&S Fund					% of Total Enterprise Fund Budget
<b>Water and Sewer Capital Fund</b>						
W&S Cap-General Operations	\$ -	\$ -	\$ -	\$ -	\$ 22,150,000	\$ 22,150,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,150,000</b>	<b>\$ 22,150,000</b>
	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>20.92%</b>
	% of Expense Type in the W&S Fund					% of Total Enterprise Fund Budget
<b>Recycling &amp; Solid Waste Fund</b>						
Litter Detail	\$ 95,539	\$ 14,000	\$ -	\$ 937	\$ -	\$ 110,476
Recycling & Solid Waste	1,168,369	723,600	-	166,526	-	2,058,495
Landfill	-	-	-	-	250,000	250,000
Restricted Landfill	-	201,050	108,800	2,996	-	312,846
<b>Total</b>	<b>\$ 1,263,908</b>	<b>\$ 938,650</b>	<b>\$ 108,800</b>	<b>\$ 170,459</b>	<b>\$ 250,000</b>	<b>\$ 2,731,817</b>
	<b>46.27%</b>	<b>34.36%</b>	<b>3.98%</b>	<b>6.24%</b>	<b>9.15%</b>	<b>2.58%</b>
	% of Expense Type in the R&SW Fund					% of Total Enterprise Fund Budget
<b>Total Enterprise Funds</b>	<b>\$14,835,535</b>	<b>\$37,755,709</b>	<b>\$3,203,978</b>	<b>\$2,044,210</b>	<b>\$ 48,025,185</b>	<b>\$105,864,617</b>
<b>% of Fund Total</b>	<b>14.01%</b>	<b>35.66%</b>	<b>3.03%</b>	<b>1.93%</b>	<b>45.37%</b>	<b>100.00%</b>

# Adopted Budget Summary (continued)

**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

Internal Service Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Adopted Budget
<b>REVENUES</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,787,618
Investment Income	-	-	-	-	-	279,500
Miscellaneous Rev	-	-	-	-	-	260,000
Transfers & Use of Fund Balance	-	-	-	-	-	2,754,960
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,082,078</b>
<b>EXPENDITURES</b>						
Employee Health Benefits	3,600,000	-	-	27,120,193	4,065,531	34,785,724
Fleet Services	1,508,331	1,302,720	49,000	175,475	-	3,035,526
Risk Management	329,393	3,682,606	-	39,992	-	4,051,991
Wellness Center	112,431	1,152,160	-	-	100,000	1,364,591
Workers' Compensation	1,755,488	43,000	-	45,758	-	1,844,246
<b>Total Internal Service Funds</b>	<b>\$ 7,305,643</b>	<b>\$ 6,180,486</b>	<b>\$ 49,000</b>	<b>\$ 27,381,418</b>	<b>\$ 4,165,531</b>	<b>\$ 45,082,078</b>
<b>% of Fund Total</b>	<b>16.21%</b>	<b>13.71%</b>	<b>0.11%</b>	<b>60.74%</b>	<b>9.23%</b>	<b>100.00%</b>

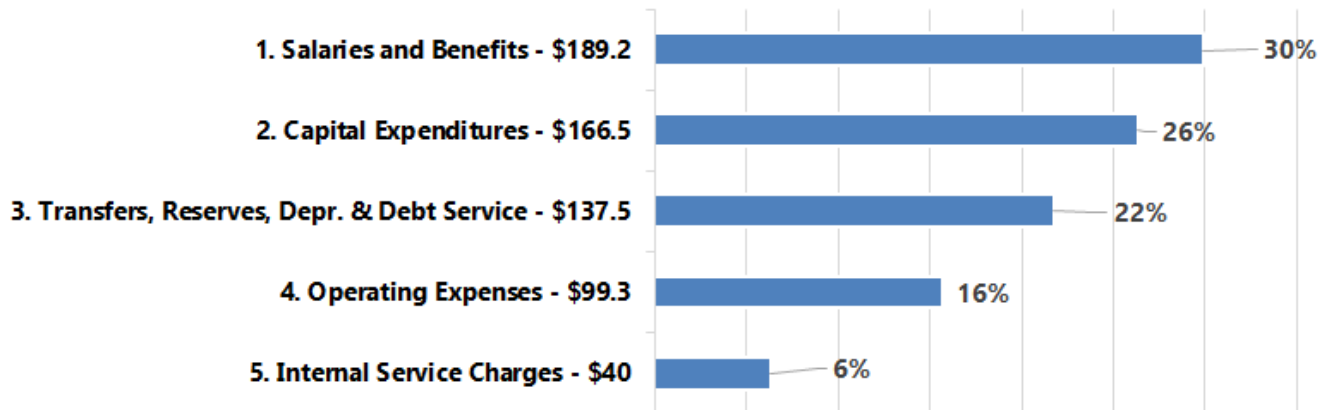
**FORSYTH COUNTY, GEORGIA**  
**FY 2024 Adopted Budget Summary**  
**January 1, 2024 to December 31, 2024**

FUND SUMMARY	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2024 Adopted Budget
General Fund	\$ 119,330,004	\$ 39,183,831	\$ 1,141,762	\$ 6,430,525	\$ 29,913,879	\$ 196,000,000
Special Revenue Funds	47,715,006	15,760,438	53,960,274	4,126,908	1,254,155	122,816,781
Capital Project Funds	-	387,500	108,170,894	-	11,820,248	120,378,642
Debt Service Fund	-	10,000	-	-	42,338,944	42,348,944
Enterprise Funds	14,835,535	37,755,709	3,203,978	2,044,210	48,025,185	105,864,617
Internal Service Funds	7,305,643	6,180,486	49,000	27,381,418	4,165,531	45,082,078
<b>TOTAL FOR ALL FUNDS</b>	<b>\$ 189,186,188</b>	<b>\$ 99,277,963</b>	<b>\$ 166,525,908</b>	<b>\$ 39,983,061</b>	<b>\$ 137,517,942</b>	<b>\$ 632,491,062</b>
	<b>29.91%</b>	<b>15.70%</b>	<b>26.33%</b>	<b>6.32%</b>	<b>21.74%</b>	<b>100.00%</b>
% of Expense Type for All Funds						

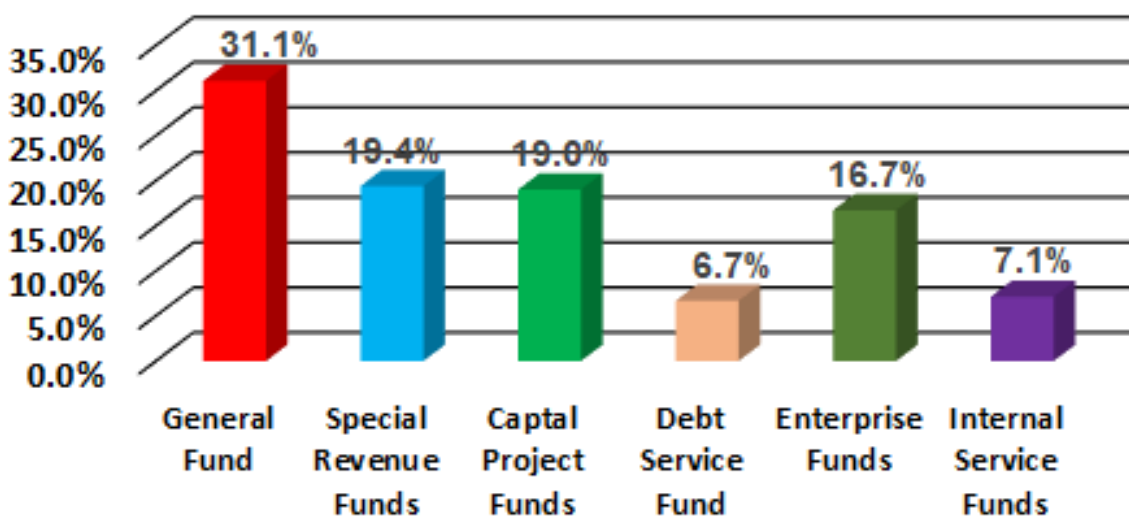
# Adopted Budget Summary (continued)

**2024 Adopted Budget by Expenditure Activity Type**  
(Millions)

\$632.5



**2024 Adopted Budget by Fund Type**  
\$632.5M



# 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
<b>Revenues :</b>								
Taxes	157,111,479	-	-	-	-	-	-	-
Licenses & Permits	5,863,150	-	-	-	-	-	-	-
Intergovern Revenues	361,000	-	-	-	-	-	-	-
Charges for Services	25,525,453	-	-	-	-	5,900,000	-	-
Fines & Forfeit	2,390,000	112,744	4,000	295,000	525,000	-	325,000	-
Investment Income	-	-	-	1,800	750	89,184	25,000	1,000
Contributions & Donations	108,360	-	-	11,755	-	-	-	-
Miscellaneous Revenue	1,140,558	-	-	-	-	7,500	-	615,000
Other Financing Services & Transfers	3,500,000	-	-	305,000	-	388,677	1,400,000	-
<b>Total</b>	<b>\$196,000,000</b>	<b>\$112,744</b>	<b>\$4,000</b>	<b>\$613,555</b>	<b>\$525,750</b>	<b>\$6,385,361</b>	<b>\$1,750,000</b>	<b>\$616,000</b>
<b>Expenditures :</b>								
Salaries & Benefits	119,330,004	21,479	-	-	34,650	5,059,831	400,000	-
Operating	39,183,831	90,482	4,000	613,555	446,900	780,950	1,350,000	606,000
Capital	1,141,762	-	-	-	1,800	89,100	-	10,000
Internal Service Charges	6,430,525	783	-	-	7,161	455,480	-	-
Depreciation	-	-	-	-	-	-	-	-
Other Charges & Transfers	22,356,507	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-	-
Contingencies	7,557,372	-	-	-	35,239	-	-	-
<b>Total</b>	<b>196,000,000</b>	<b>112,744</b>	<b>4,000</b>	<b>613,555</b>	<b>525,750</b>	<b>6,385,361</b>	<b>1,750,000</b>	<b>616,000</b>
<b>Total Fund Percentage</b>	<b>30.99%</b>	<b>0.02%</b>	<b>0.00%</b>	<b>0.10%</b>	<b>0.08%</b>	<b>1.01%</b>	<b>0.28%</b>	<b>0.10%</b>

	Special Revenue Funds							Capital Funds
	Victim's Witns Asst Prog Fund	Juvenile Crt Supervision Fund	American Rescue Plan Act	Local Insurance Prem Tax Fund	Grant Fund	Fire Fund	Hotel/Motel Tax Fund	Capital Outlay Fund
<b>Revenues :</b>								
Taxes	-	-	-	16,342,254	-	35,019,479	600,000	70,000
Licenses & Permits	-	-	-	33,000	-	181,000	-	-
Intergovern Revenues	-	-	-	330,000	7,917,139	-	-	-
Charges for Services	-	-	-	-	60,000	(929,606)	-	50,000
Fines & Forfeit	131,378	7,000	-	-	-	-	-	-
Investment Income	500	150	500,000	6,000	-	750,000	-	760,000
Contributions & Donations	9,000	-	-	-	58,000	4,000	-	-
Miscellaneous Revenue	-	-	-	1,000	-	1,000	-	-
Other Financing Services & Transfers	384,477	11,460	47,000,000	-	1,090,847	3,301,292	-	119,498,642
<b>Total</b>	<b>525,355</b>	<b>18,610</b>	<b>47,500,000</b>	<b>16,712,254</b>	<b>9,125,987</b>	<b>38,327,165</b>	<b>600,000</b>	<b>120,378,642</b>
<b>Expenditures :</b>								
Salaries & Benefits	456,806	-	-	9,628,497	2,170,674	29,943,069	-	-
Operating	41,750	18,610	-	4,154,402	3,727,612	3,926,177	-	387,500
Capital	-	-	47,500,000	865,650	3,037,332	2,456,392	-	106,199,719
Internal Service Charges	16,493	-	-	1,619,145	176,319	1,851,527	-	-
Depreciation	-	-	-	-	-	-	-	-
Other Charges & Transfers	10,306	-	-	-	14,050	100,000	600,000	-
Debt Services	-	-	-	-	-	-	-	-
Contingencies	-	-	-	444,560	-	50,000	-	13,791,423
<b>Total</b>	<b>525,355</b>	<b>18,610</b>	<b>47,500,000</b>	<b>16,712,254</b>	<b>9,125,987</b>	<b>38,327,165</b>	<b>600,000</b>	<b>120,378,642</b>
<b>Total Fund Percentage</b>	<b>0.08%</b>	<b>0.00%</b>	<b>7.51%</b>	<b>2.64%</b>	<b>1.44%</b>	<b>6.06%</b>	<b>0.09%</b>	<b>19.03%</b>

	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 Services		
<b>Revenues :</b>									
Taxes	22,897,694	-	-	-	-	-	-	232,040,906	36.69%
Licenses & Permits	-	100,200	-	-	-	-	-	6,177,350	0.98%
Intergovern Revenues	-	32,900	-	-	-	-	-	8,641,039	1.37%
Charges for Services	(600,500)	87,418,700	2,594,000	2,660,920	35,689,200	1,564,861	1,872,637	161,805,665	25.58%
Fines & Forfeit	-	-	-	-	-	-	-	3,790,122	0.60%
Investment Income	350,000	306,000	100,000	30,000	200,000	49,500	-	3,169,884	0.50%
Contributions & Donations	-	15,040,000	-	-	-	-	-	15,231,115	2.41%
Miscellaneous Revenue	-	225,000	20,000	150,000	50,000	40,000	20,000	2,270,058	0.36%
Other Financing Services & Transfers	19,701,750	10,000	17,817	1,211,071	211,115	189,885	1,142,889	199,364,923	31.52%
<b>Total</b>	<b>42,348,944</b>	<b>103,132,800</b>	<b>2,731,817</b>	<b>4,051,991</b>	<b>36,150,315</b>	<b>1,844,246</b>	<b>3,035,526</b>	<b>632,491,062</b>	<b>100.00%</b>
<b>Expenditures :</b>									
Salaries & Benefits	-	13,571,627	1,263,908	329,393	3,712,431	1,755,488	1,508,331	189,186,188	29.91%
Operating	10,000	36,817,059	938,650	3,682,606	1,152,160	43,000	1,302,720	99,277,963	15.70%
Capital	-	3,095,178	108,800	-	-	-	49,000	164,554,733	26.02%
Internal Service Charges	-	1,873,751	170,459	39,992	27,120,193	45,758	175,475	39,983,061	6.32%
Depreciation	-	22,150,000	-	-	-	-	-	22,150,000	3.50%
Other Charges & Transfers	-	1,006,000	250,000	-	3,000,000	-	-	27,336,863	4.32%
Debt Services	42,338,944	7,603,105	-	-	-	-	-	49,942,049	7.90%
Contingencies	-	17,016,080	-	-	1,165,531	-	-	40,060,205	6.33%
<b>Total</b>	<b>42,348,944</b>	<b>103,132,800</b>	<b>2,731,817</b>	<b>4,051,991</b>	<b>36,150,315</b>	<b>1,844,246</b>	<b>3,035,526</b>	<b>632,491,062</b>	<b>100.00%</b>
<b>Total Fund Percentage</b>	<b>6.70%</b>	<b>16.31%</b>	<b>0.43%</b>	<b>0.64%</b>	<b>5.72%</b>	<b>0.29%</b>	<b>0.48%</b>	<b>100.00%</b>	

# Debt Service

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

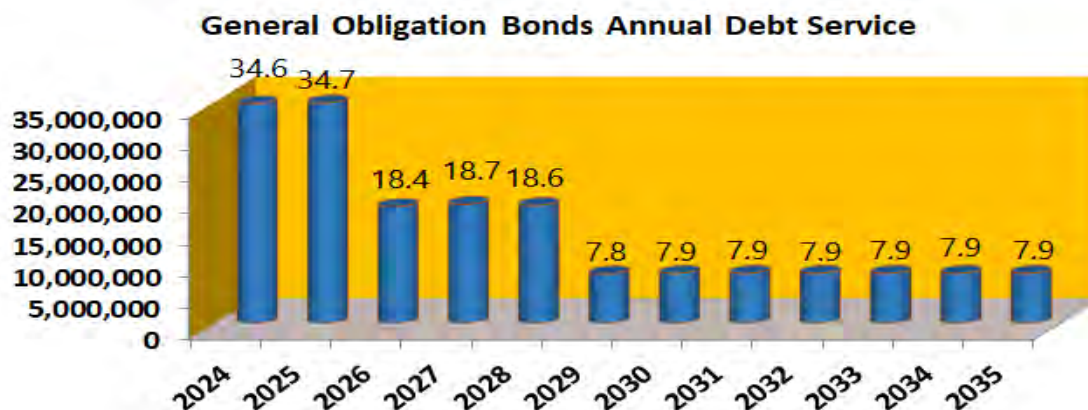
For FY 2023, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the county at 0.930 mills to pay the principal and interest on the Bonds as they become due and payable.

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 \$1,847,438,925 of long-term obligations payable as general obligation bonds.

COMPUTATION OF LEGAL DEBT MARGIN	
Assessed Value of Taxable Property as of December 31, 2022	<u>\$ 20,285,559,252</u>
Debt Limit (10% of Assessed Value)	\$ 2,028,555,925
Amount of Debt Applicable to Debit Limit	<u>\$ 181,117,000</u>
Legal Debt Margin	<u>\$ 1,847,438,925</u>

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

- **\$3,690,000 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.
- **\$28,045,000 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.
- **\$74,055,000 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.
- **\$36,635,000 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)

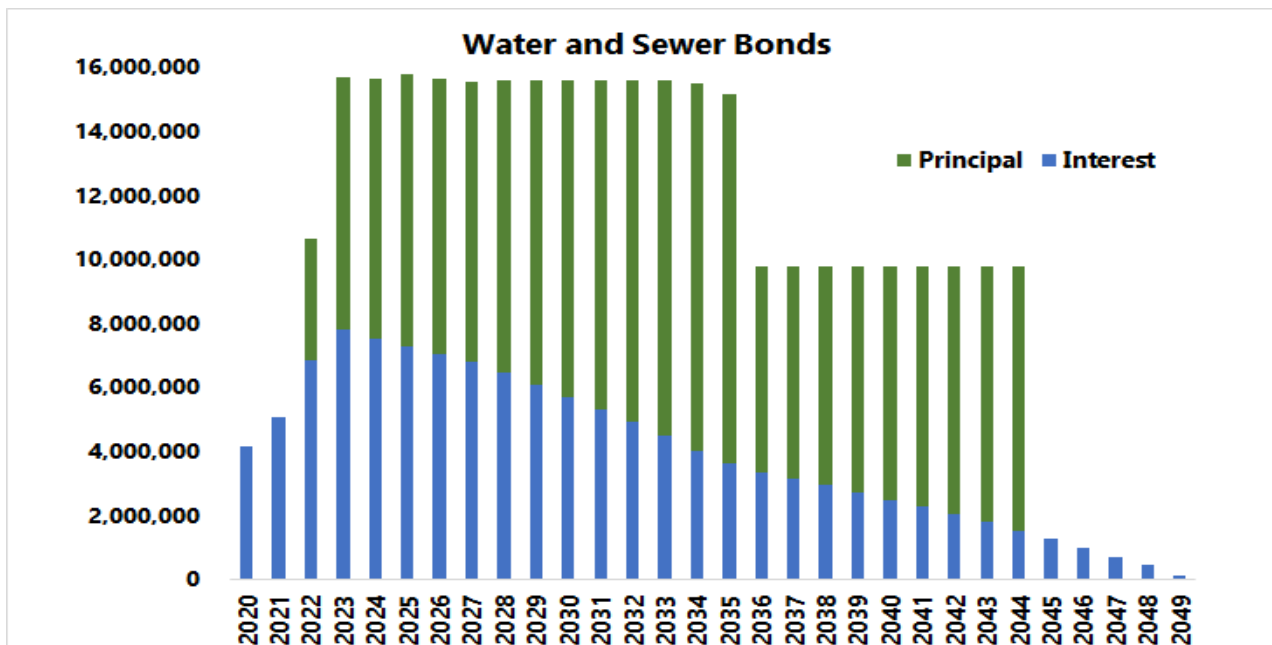
## Water & Sewer Revenue Bonds

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 2024 Debt includes:

- **\$145,000 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.
- **\$2,595,000 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.
- **\$6,610,000 Series 2022A** - for the purpose of (a) currently refunding the Authority's (i) Refunding Revenue Bonds, Series 2011 maturing in 2023 and 2024 and (ii) a certain loan from the Georgia Environmental Finance Authority and (b) paying the costs of issuing the Series 2022A Bonds
- **\$83,575,000 Series 2022B** - for the purpose of (a) advance 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 2022B Bonds.

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.



## Debt Service (continued)

	<b>GENERAL OBLIGATION BONDS 2024</b>
<b>REVENUES</b>	
TAXES	\$ 22,897,694
CHARGES FOR SERVICES (COMMISSIONS)	(600,500)
OTHER REVENUES	350,000
OTHER FINANCING SOURCES	19,701,750
<b>TOTAL REVENUES</b>	<b><u>\$ 42,348,944</u></b>
<b>EXPENDITURES</b>	
MGMT & PROF SERV	\$ 10,000
BOND PRINCIPAL-2015BG SERIES	6,590,000
BOND PRINCIPAL-2015AG SERIES	1,895,000
BOND PRINCIPAL-2017GO SERIES	9,355,000
BOND PRINCIPAL-B19GO	17,870,000
BOND INTEREST PAYMENTS	6,628,944
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 42,348,944</u></b>

# 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	\$ 166,514,916
Revenue Bonds	\$ 314,483,781
	\$ 480,998,697

Fiscal Year	GO Bonds *			Water & Sewer Bonds **			Aggregate (Total All Bonds)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020					4,162,171	4,162,171	0	4,162,171	4,162,171
2021					5,062,100	5,062,100	0	5,062,100	5,062,100
2022				3,805,000	6,862,018	10,667,018	3,805,000	6,862,018	10,667,018
2023				7,875,000	7,817,916	15,692,916	7,875,000	7,817,916	15,692,916
2024	27,965,000	6,056,444	34,021,444	8,125,000	7,546,610	15,671,610	36,090,000	13,603,053	49,693,053
2025	29,510,000	4,641,944	34,151,944	8,525,000	7,276,702	15,801,702	38,035,000	11,918,646	49,953,646
2026	11,300,000	3,152,569	14,452,569	8,630,000	7,035,655	15,665,655	19,930,000	10,188,224	30,118,224
2027	11,885,000	2,572,944	14,457,944	8,760,000	6,806,091	15,566,091	20,645,000	9,379,035	30,024,035
2028	12,490,000	1,963,569	14,453,569	9,140,000	6,469,254	15,609,254	21,630,000	8,432,822	30,062,822
2029	6,295,000	1,493,944	7,788,944	9,520,000	6,092,592	15,612,592	15,815,000	7,586,536	23,401,536
2030	6,620,000	1,237,269	7,857,269	9,885,000	5,724,008	15,609,008	16,505,000	6,961,277	23,466,277
2031	6,825,000	1,035,594	7,860,594	10,275,000	5,335,271	15,610,271	17,100,000	6,370,865	23,470,865
2032	7,040,000	827,619	7,867,619	10,685,000	4,925,528	15,610,528	17,725,000	5,753,147	23,478,147
2033	7,255,000	608,659	7,863,659	11,115,000	4,492,500	15,607,500	18,370,000	5,101,159	23,471,159
2034	7,495,000	373,506	7,868,506	11,500,000	4,034,758	15,534,758	18,995,000	4,408,264	23,403,264
2035	7,745,000	125,856	7,870,856	11,540,000	3,627,915	15,167,915	19,285,000	3,753,771	23,038,771
2036				6,445,000	3,357,904	9,802,904	6,445,000	3,357,904	9,802,904
2037				6,645,000	3,156,200	9,801,200	6,645,000	3,156,200	9,801,200
2038				6,860,000	2,947,201	9,807,201	6,860,000	2,947,201	9,807,201
2039				7,070,000	2,732,699	9,802,699	7,070,000	2,732,699	9,802,699
2040				7,290,000	2,510,314	9,800,314	7,290,000	2,510,314	9,800,314
2041				7,525,000	2,279,110	9,804,110	7,525,000	2,279,110	9,804,110
2042				7,765,000	2,039,337	9,804,337	7,765,000	2,039,337	9,804,337
2043				8,010,000	1,791,929	9,801,929	8,010,000	1,791,929	9,801,929
2044				8,270,000	1,536,575	9,806,575	8,270,000	1,536,575	9,806,575
2045					1,274,475	1,274,475	0	1,274,475	1,274,475
2046					1,005,675	1,005,675	0	1,005,675	1,005,675
2047					728,700	728,700	0	728,700	728,700
2048					443,325	443,325	0	443,325	443,325
2049					149,250	149,250	0	149,250	149,250
	<b>\$142,425,000</b>	<b>\$24,089,916</b>	<b>\$166,514,916</b>	<b>\$195,260,000</b>	<b>\$119,223,781</b>	<b>\$314,483,781</b>	<b>\$337,685,000</b>	<b>\$143,313,697</b>	<b>\$480,998,697</b>

\*For Series 2015 A & B G.O., Series 2017 & 2019 Bonds

\*\*For Series 2012, Series 2015, Series 2019, Series 2022 A and B 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 2024 Capital Projects is \$120,378,642 and includes:**

- \$91,021,381 for County Campus, Administration Building, and Employee Center
- \$6,732,558 for the Neighborhood Identification Program
- \$5,087,690 for Reserves for Future Capital Outlay
- \$4,956,032 for Capital Asset Replacement Program (CARP)
- \$5,387,500 for Public Facilities – Repair/Maintenance/Vehicles/Other
- \$1,000,000 for Parks site improvements
- \$1,971,175 for the District Roadway Beautification Program
- \$1,800,000 for the Radio System Upgrade
- \$635,466 for Tree Ordinance site improvements
- \$432,340 for the purchase of Communication Department equipment
- \$1,354,500 for other County Projects

<b>CAPTIAL PROJECT FUNDS</b>	<b>Repair &amp; Maintenance</b>	<b>Site Improvements</b>	<b>Machinery &amp; Equipment</b>	<b>Vehicles</b>	<b>Other Capital</b>	<b>Other Charges &amp; Adjustments</b>	<b>2024 Adopted Budget</b>
<b>REVENUES</b>							
Taxes							\$ 70,000
Charges for Services							50,000
Other Revenues							760,000
Transfers In							10,550,000
Use of Fund Balance							<u>108,948,642</u>
<b>TOTAL REVENUES</b>							<b><u>\$ 120,378,642</u></b>
<b>EXPENDITURES</b>							
Public Facilities	\$ 387,500	\$ 5,000,000	\$ 888,396	\$ -	\$ 92,375,881	\$ -	\$ 98,651,777
Capital Outlay Fund	-	635,466	-	-	1,800,000	5,087,690	7,523,156
Neighborhood Identification	-	-	-	-	-	6,732,558	6,732,558
District Beautification	-	-	-	-	-	1,971,175	1,971,175
Sheriff's Office - Administration	-	-	-	1,075,000	259,990	-	1,334,990
P&R - Administration	-	1,215,000	185,500	-	-	-	1,400,500
P&R - Nat Res Mgmt Div	-	1,000,000	-	-	-	-	1,000,000
Information Systems & Technology	-	-	-	-	662,550	-	662,550
Geographic Info Svcs	-	-	-	-	22,500	-	22,500
Communications	-	-	-	-	432,340	-	432,340
Public Transportation	-	-	-	625,000	-	-	625,000
Tax Commissioner	-	-	-	-	22,096	-	22,096
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b><u>\$ 387,500</u></b>	<b><u>\$ 7,850,466</u></b>	<b><u>\$ 1,073,896</u></b>	<b><u>\$ 1,700,000</u></b>	<b><u>\$ 95,575,357</u></b>	<b><u>\$ 13,791,423</u></b>	<b><u>\$ 120,378,642</u></b>

# Fund Balance Summaries FY 2022-2024

(Restricted & Unrestricted)

	2022 Audited	2023 Projected	2024 Estimated	% INCR (DECR) from 2023
<b>GOVERNMENTAL FUNDS</b>				
<b>General Fund 100</b>				
Balance January 1		\$ 89,954,079	\$ 96,343,070	
Sources		186,100,000	196,000,000	
Uses		179,711,009	188,900,000	
Ending Fund Balance	\$ 89,954,079	\$ 96,343,070	\$ 103,443,070	7.37 %
<b>Fire District Fund 270</b>				
Balance January 1		\$ 20,520,874	\$ 29,032,713	
Sources		38,796,369	38,327,165	
Uses		30,284,530	38,327,165	
Ending Fund Balance	\$ 20,520,874	\$ 29,032,713	\$ 29,032,713	0.00 %
<b>SPLOST Fund 323/324</b>				
Balance January 1		\$ 137,891,100	\$ 141,350,820	
Sources		59,236,467	59,236,467	
Uses		55,776,747	55,776,747	
Ending Fund Balance	\$ 137,891,100	\$ 141,350,820	\$ 144,810,540	2.45 %
<b>Capital Outlay Fund 350</b>				
Balance January 1		\$ 83,562,883	\$ 100,596,921	
Sources		40,844,728	120,378,642	
Uses		23,810,690	120,378,642	
Ending Fund Balance	\$ 83,562,883	\$ 100,596,921	\$ 100,596,921	0.00 %
		<i>Planned spending of available revenues in fund balance.</i>		
<b>Debt Service Fund 410</b>				
Balance January 1		\$ 12,331,997	\$ 13,059,884	
Sources		15,464,480	22,647,194	
Uses		14,736,593	22,647,194	
Ending Fund Balance	\$ 12,331,997	\$ 13,059,884	\$ 13,059,884	0.00 %
		<i>Planned spending of available revenues in fund balance.</i>		
<b>SPECIAL REVENUE FUNDS</b>				
<b>Law Library Fund 205</b>				
Balance January 1		\$ 154,776	\$ 151,956	
Sources		58,300	112,744	
Uses		61,120	112,744	
Ending Fund Balance	\$ 154,776	\$ 151,956	\$ 151,956	0.00 %
<b>District Attorney Drug Seizure Fund 210</b>				
Balance January 1		\$ 125,074	\$ 132,979	
Sources		8,119	4,000	
Uses		214	4,000	
Ending Fund Balance	\$ 125,074	\$ 132,979	\$ 132,979	0.00 %
<b>Sheriff's Drug Seizure Fund 211</b>				
Balance January 1		\$ 804,864	\$ 1,021,788	
Sources		279,477	613,555	
Uses		62,553	613,555	
Ending Fund Balance	\$ 804,864	\$ 1,021,788	\$ 1,021,788	(0.00 %)

# Fund Balance Summaries FY 2022-2024 (continued)

(Restricted & Unrestricted)

	2022 Audited	2023 Projected	2024 Estimated	% INCR (DECR) from 2023
<b>SPECIAL REVENUE FUNDS (Continued)</b>				
<b>Drug Abuse Treatment &amp; Education Fund 212</b>				
Balance January 1		\$ 207,261	\$ 160,063	
Sources		589,333	525,750	
Uses		636,531	525,750	
Ending Fund Balance	\$ 207,261	\$ 160,063	\$ 160,063	0.00 %
<i>Planned spending of available revenues in fund balance.</i>				
<b>E-911 Fund 215</b>				
Balance January 1		\$ 4,650,788	\$ 5,303,199	
Sources		6,052,228	6,385,361	
Uses		5,399,816	6,385,361	
Ending Fund Balance	\$ 4,650,788	\$ 5,303,199	\$ 5,303,199	(0.00 %)
<i>Planned spending of available revenues in fund balance.</i>				
<b>Jail Fund 216</b>				
Balance January 1		\$ 1,398,430	\$ 1,693,995	
Sources		384,177	1,750,000	
Uses		88,611	1,750,000	
Ending Fund Balance	\$ 1,398,430	\$ 1,693,995	\$ 1,693,995	0.00 %
<i>Planned spending of available revenues in fund balance.</i>				
<b>Victim Rights &amp; Assistance Fund 230</b>				
Balance January 1		\$ 40,515	\$ 99,519	
Sources		602,058	525,355	
Uses		543,054	525,355	
Ending Fund Balance	\$ 40,515	\$ 99,519	\$ 99,519	0.00%

# Fund Balance Summaries FY 2022-2024 (continued)

(Restricted & Unrestricted)

	2022 Audited	2023 Projected	2024 Estimated	% INCR (DECR) from 2023
<b>SPECIAL REVENUE FUNDS (Continued)</b>				
<b>Juvenile Court Supervision Fund 231</b>				
Balance January 1		\$ 30,738	\$ 36,371	
Sources		5,633	18,610	
Uses		-	18,610	
Ending Fund Balance	\$ 30,738	\$ 36,371	\$ 36,371	0.00%
<b>ARPA Fund 232</b>				
Balance January 1		\$ 822,336	\$ 822,336	
Sources		19,025,101	28,474,899	
Uses		19,025,101	29,297,235	
Ending Fund Balance	\$ 822,336	\$ 822,336	\$ -	(100.00 %)
<b>Insurance Premium Tax Fund 234</b>				
Balance January 1		\$ 12,602,710	\$ 12,747,470	
Sources		12,787,335	16,712,254	
Uses		12,642,575	16,712,254	
Ending Fund Balance	\$ 12,602,710	\$ 12,747,470	\$ 12,747,470	0.00 %
<i>Planned spending of available revenues in fund balance.</i>				
<b>Grant Fund 250</b>				
Balance January 1		\$ (2,156,093)	\$ 13,963	
Sources		17,713,332	9,125,987	
Uses		15,543,276	9,125,987	
Ending Fund Balance	\$ (2,156,093)	\$ 13,963	\$ 13,963	0.00 %
<b>Hotel/Motel Tax Fund 275</b>				
Balance January 1		\$ -	\$ -	
Sources		750,000	600,000	
Uses		750,000	600,000	
Ending Fund Balance	\$ -	\$ -	\$ -	0.00 %

# Fund Balance Summaries FY 2022-2024 (continued)

(Restricted & Unrestricted)

	2022 Audited	2023 Projected	2024 Estimated	% INCR (DECR) from 2023
<b>ENTERPRISE FUNDS</b>				
<b>Water &amp; Sewerage Authority Fund 505</b>				
Balance January 1		\$ 605,311,474	\$ 655,224,681	
Sources		96,833,200	103,132,800	
Uses		46,919,993	103,132,800	
Ending Net Position	\$ 605,311,474	\$ 655,224,681	\$ 655,224,681	0.00 %
		<i>Increase due to expected higher water &amp; sewer sales revenues from higher rates and growth.</i>		
<b>Solid Waste Disposal Facility Fund 540</b>				
Balance January 1		\$ 6,038,706	\$ 6,046,699	
Sources		2,624,000	2,731,817	
Uses		2,616,007	2,731,817	
Ending Net Position	\$ 6,038,706	\$ 6,046,699	\$ 6,046,699	0.00 %
		<i>Planned spending of available revenues in fund balance.</i>		
<b>INTERNAL SERVICE FUNDS</b>				
<b>Risk Management Fund 610</b>				
Balance January 1		\$ 1,026,287	\$ 2,790,568	
Sources		3,297,970	4,051,991	
Uses		1,533,689	4,051,991	
Ending Net Position	\$ 1,026,287	\$ 2,790,568	\$ 2,790,568	0.00%
<b>Employee Health Benefits Fund 615</b>				
Balance January 1		\$ 11,937,302	\$ 16,489,711	
Sources		36,053,984	36,150,315	
Uses		31,501,575	36,150,315	
Ending Net Position	\$ 11,937,302	\$ 16,489,711	\$ 16,489,711	0.00%
<b>Workers' Compensation Fund 620</b>				
Balance January 1		\$ 1,072,346	\$ 2,128,869	
Sources		1,845,723	1,844,246	
Uses		789,200	1,844,246	
Ending Net Position	\$ 1,072,346	\$ 2,128,869	\$ 2,128,869	0.00%
<b>Fleet Maintenance Fund 635</b>				
Balance January 1		\$ 304,451	\$ 1,745,359	
Sources		2,052,865	3,035,526	
Uses		611,957	3,035,526	
Ending Net Position	\$ 304,451	\$ 1,745,359	\$ 1,745,359	0.00%

# Three Year Consolidated Financial Schedules

## GENERAL FUND

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>REVENUES</b>				
Taxes	\$ 152,860,714	\$ 150,317,013	\$ 157,111,479	4.52 %
Licenses and Permits	5,607,371	5,901,040	5,863,150	(0.64 %)
Intergovernmental Revenues	408,250	366,000	361,000	(1.37 %)
Charges for Services	22,674,192	22,904,290	25,525,453	11.44 %
Fines & Forfeitures	3,127,843	2,350,000	2,390,000	1.70 %
Other Revenues	1,547,394	1,513,197	1,248,918	(17.46 %)
Other Financing Sources	4,619,348	2,748,460	3,500,000	27.34 %
<b>TOTAL REVENUES</b>	<b>\$ 190,845,112</b>	<b>\$ 186,100,000</b>	<b>\$ 196,000,000</b>	<b>5.32 %</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 1,301,728	\$ 1,367,743	\$ 1,462,371	6.92 %
Board of Commissioners	408,670	546,650	547,458	0.15 %
Business Licenses	585,994	680,393	688,656	1.21 %
Communications	732,593	916,029	802,931	(12.35 %)
Finance	1,941,800	2,353,483	2,450,323	4.11 %
Geographic Information Service	1,317,229	1,657,331	1,724,765	4.07 %
Information Systems & Tech	4,420,145	4,895,836	5,593,415	14.25 %
Non-Departmental-Operating	1,565,200	1,999,006	-	0.00 %
Office Services	544,560	561,260	561,260	0.00 %
Employment Services	1,219,618	1,554,851	1,648,057	5.99 %
Procurement	1,024,150	1,103,433	1,170,207	6.05 %
Public Facilities	7,103,732	7,788,063	8,183,219	5.07 %
Regional Development	286,254	286,254	320,040	11.80 %
Tax Assessor	3,682,129	4,083,992	4,337,423	6.21 %
Tax Commissioner-Administration <sup>1</sup>	4,380,694	4,744,827	5,244,335	10.53 %
Training & Development <sup>2</sup>	52,200	165,081	173,984	5.39 %
Voter Registration	2,073,005	1,440,419	2,720,801	88.89 %
<b>Total General Government</b>	<b>\$ 32,639,703</b>	<b>\$ 36,144,651</b>	<b>\$ 37,629,245</b>	<b>4.11 %</b>
<b>JUDICIAL SYSTEM</b>				
Accountability Court <sup>3</sup>	\$ 423,051	\$ 626,168	\$ 863,183	37.85 %
Board of Equalization	37,370	53,247	68,284	28.24 %
Clerk of Courts	3,212,795	3,546,883	3,653,478	3.01 %
Court Administration	1,420,481	1,692,303	1,786,906	5.59 %
District Attorney	1,054,879	1,100,227	1,125,655	2.31 %
Indigent Defense	1,731,833	1,727,735	2,007,305	16.18 %
Juvenile Court	1,492,960	1,845,194	1,914,206	3.74 %
Juvenile Court Judges	488,691	534,124	538,951	0.90 %
Magistrate Court	1,452,284	1,627,563	1,664,665	2.28 %
Pre-Trial Services	362,400	395,277	403,311	2.03 %
Probate Court	1,437,866	1,624,144	1,617,836	(0.39 %)
State Court Judge	1,139,666	1,262,879	1,328,616	5.21 %
State Court Solicitor	2,171,643	2,226,303	2,400,706	7.83 %
Superior Court	588,378	672,545	664,125	(1.25 %)
<b>Total Judicial System</b>	<b>\$ 17,014,297</b>	<b>\$ 18,934,592</b>	<b>\$ 20,037,227</b>	<b>5.82 %</b>

# Three Year Consolidated Financial Schedules (continued)

## GENERAL FUND Continued

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>PUBLIC SAFETY</b>				
SO - Administration	\$ 5,207,190	\$ 5,091,289	\$ 6,054,484	18.92 %
SO - Court Services	5,502,454	6,419,948	5,924,259	(7.72 %)
SO - Detention Center	14,405,852	15,186,861	17,987,678	18.44 %
SO - Major Crimes Invest	1,829,540	2,173,693	2,055,740	(5.43 %)
SO - Property Crimes Invest	1,748,249	2,154,213	2,187,360	1.54 %
SO - Public Relations	398,049	461,211	490,847	6.43 %
SO - Special Detail Services	6,421,811	7,244,954	8,410,831	16.09 %
SO - Support Services	4,656,895	5,276,885	5,371,650	1.80 %
SO - Training	1,839,242	1,841,599	2,264,609	22.97 %
SO - Uniform Patrol (Formally North Precinct)	11,265,254	14,045,817	13,823,060	(1.59 %)
SO - Vice Control Narcotics	1,718,984	2,043,549	2,076,366	1.61 %
Ambulance Service	1,025,088	1,055,841	1,087,516	3.00 %
Coroner & Medical Examiner	181,748	201,334	218,820	8.69 %
Emergency Management Agcy	426,712	452,426	504,952	11.61 %
Public Safety Radio System	248,183	367,338	325,039	(11.52 %)
<b>Total Public Safety</b>	<b>\$ 56,875,250</b>	<b>\$ 64,016,958</b>	<b>\$ 68,783,211</b>	<b>7.45 %</b>
<b>HEALTH &amp; WELFARE</b>				
Animal Services	\$ 744,209	\$ 836,248	\$ 986,409	17.96 %
Animal Shelter	1,614,482	1,981,065	2,256,635	13.91 %
Mental Health	60,444	60,444	60,475	0.05 %
Non-Profit Funding	149,531	250,000	250,000	0.00 %
Public Health	153,990	153,244	162,172	5.83 %
Public Transportation (Access Forsyth)	831,845	919,776	1,384,491	50.52 %
Public Welfare (DFACS)	102,026	185,672	185,719	0.03 %
Senior Services	2,056,728	2,470,587	2,612,336	5.74 %
<b>Total Health &amp; Welfare</b>	<b>\$ 5,713,254</b>	<b>\$ 6,857,036</b>	<b>\$ 7,898,237</b>	<b>15.18 %</b>
<b>CULTURE &amp; RECREATION</b>				
P&R - Administrative Division	\$ 1,794,128	\$ 1,939,791	\$ 1,963,998	1.25 %
P&R - Recreation Division	1,819,444	1,943,862	2,241,045	15.29 %
P&R - Athletic Division	476,285	596,093	1,441,548	141.83 %
P&R - Lake Division	1,420,151	1,549,221	1,763,569	13.84 %
P&R - Park Operations Division	3,955,705	4,196,229	4,531,266	7.98 %
P&R - Natural Res Mgmt Div	2,788,394	2,819,036	3,120,627	10.70 %
Extension Service	144,170	323,563	326,216	0.82 %
Library	7,789,542	8,000,901	8,320,985	4.00 %
<b>Total Culture and Recreation</b>	<b>\$ 20,187,819</b>	<b>\$ 21,368,696</b>	<b>\$ 23,709,254</b>	<b>10.95 %</b>

# Three Year Consolidated Financial Schedules (continued)

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>HOUSING AND DEVELOPMENT</b>				
B&ED - Administration	\$ 391,508	\$ 580,203	\$ 570,217	(1.72 %)
B&ED - Commercial Plan Rev Div	332,416	411,262	457,978	11.36 %
B&ED - Inspections Division	1,862,356	2,093,249	2,236,329	6.84 %
B&ED - Permitting Division	822,997	985,609	1,020,936	3.58 %
P&CD - Administration	943,437	891,779	939,515	5.35 %
P&CD-Develop Inspections Div	634,416	859,808	848,746	(1.29 %)
P&CD-Develop Review Div	905,136	1,049,728	1,144,838	9.06 %
P&CD-Policy Div	441,022	1,008,936	993,951	(1.49 %)
P&CD-Zoning Div	471,357	521,847	640,433	22.72 %
Capital Project Management	1,044,853	1,613,124	1,939,014	20.20 %
Code Compliance	1,395,473	1,608,796	2,050,561	27.46 %
Economic Development	350,000	450,000	480,000	6.67 %
Natural Resources Conservation Services	113,941	123,790	144,194	16.48 %
<b>Total Housing &amp; Development</b>	<b>\$ 9,708,912</b>	<b>\$ 12,198,131</b>	<b>\$ 13,466,712</b>	<b>10.40 %</b>
<b>OTHER FINANCING</b>				
Contingency	0	6,388,991	7,057,372	10.46 %
Non-Departmental	40,949,888	18,390,945	14,218,743	(22.69 %)
Retiree Benefit	3,778,892	1,800,000	3,200,000	77.78 %
<b>Total Other Financing</b>	<b>\$ 44,728,780</b>	<b>\$ 26,579,936</b>	<b>\$ 24,476,115</b>	<b>(7.92 %)</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 186,868,015</b>	<b>\$ 186,100,000</b>	<b>\$ 196,000,000</b>	<b>5.32 %</b>

<sup>1</sup> Tax Commissioner's department "Orgs" were consolidated under the Tax Commissioner-Administration "Org" per the request of the Tax Commissioner.

<sup>2</sup> Training & Development has its own "Org" and is a direct report to Employment Services.

<sup>3</sup> Accountability Court dissolved Family Treatment Court.



# Three Year Consolidated Financial Schedules (continued)

## SPECIAL REVENUE FUNDS

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>REVENUES</b>				
Taxes	\$ 51,692,057	\$ 47,164,100	\$ 51,961,733	10.17 %
Licenses and Permits	219,916	254,000	214,000	(15.75 %)
Intergovernmental Revenues	15,032,379	8,974,081	8,247,139	(8.10 %)
Charges for Services	5,150,778	4,779,636	5,030,394	5.25 %
Fines & Forfeitures	1,511,083	1,172,144	1,400,122	19.45 %
Other Revenues	2,268,074	1,269,055	2,081,639	64.03 %
Other Financing Sources	2,631,328	56,694,938	53,881,754	(4.96 %)
<b>TOTAL REVENUES</b>	<b>\$ 78,505,614</b>	<b>\$ 120,307,954</b>	<b>\$ 122,816,781</b>	<b>2.09%</b>
<b>EXPENDITURES</b>				
Law Library	\$ 81,523	\$ 112,744	\$ 112,744	0.00 %
DA Seizure	-	4,000	4,000	0.00 %
Sheriff - Drug Seizure	267,871	402,555	613,555	52.42 %
E-911	5,435,848	6,128,099	6,385,361	4.20 %
Jail Fund	108,425	783,869	1,750,000	123.25 %
Inmate General Welfare	116,798	526,000	616,000	17.11 %
Victim/Witness Assistance	585,991	610,314	525,355	(13.92 %)
Juvenile Court Supervision	-	18,610	18,610	0.00 %
American Rescue Plan Act Grant Fund	60,696	47,500,000	47,500,000	0.00 %
Hotel/Motel Tax	16,382,198	9,703,065	9,125,987	(5.95 %)
	847,063	600,000	600,000	0.00 %
<b>Subtotal Other Special Revenue Funds</b>	<b>\$ 23,886,413</b>	<b>\$ 66,389,256</b>	<b>\$ 67,251,612</b>	<b>1.30 %</b>
Drug Abuse Treatment & Education	\$ 28,576	\$ 33,000	\$ 75,239	128.00 %
Drug Court	117,907	152,900	153,700	0.52 %
Accountability Court Administration	336,444	333,688	112,611	(66.25 %)
Mental Health	34,055	47,700	56,000	17.40 %
Family Treatment Court	4,464	-	-	0.00 %
DUI Court Supervision	93,933	132,900	128,200	(3.54 %)
<b>Subtotal D.A.T.E. Funds</b>	<b>615,379</b>	<b>700,188</b>	<b>525,750</b>	<b>(24.91 %)</b>
Local Insurance Premium Tax Fund (Engineering)	\$ -	\$ -	\$ 444,560	0.00 %
Roads & Bridges	6,740,057	8,319,619	9,913,531	19.16 %
Traffic Engineering	884,896	1,052,684	1,072,362	1.87 %
Storm Water Management	1,543,555	1,651,814	1,726,229	4.51 %
General Engineering	3,129,548	3,398,024	3,555,572	4.64 %
<b>Subtotal Engineering</b>	<b>12,298,056</b>	<b>14,422,141</b>	<b>16,712,254</b>	<b>15.88 %</b>
Fire Department	\$ 1,627,691	\$ 7,215,068	\$ 2,261,700	(68.65 %)
Fire - Administration	9,037,253	11,234,696	11,532,236	2.65 %
Fire - Fighting	18,369,960	19,349,781	23,369,784	20.78 %
Fire - Maintenance	973,013	996,824	1,163,445	16.72 %
<b>Subtotal Fire Department</b>	<b>30,007,917</b>	<b>38,796,369</b>	<b>38,327,165</b>	<b>(1.21 %)</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 66,807,765</b>	<b>\$ 120,307,954</b>	<b>\$ 122,816,781</b>	<b>2.09 %</b>

# Three Year Consolidated Financial Schedules (continued)

## CAPITAL PROJECTS FUNDS

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>REVENUES</b>				
Other Revenue	1,158,975	\$130,000	\$880,000	576.92 %
Other Financing Sources	\$41,073,324	\$87,945,856	\$119,498,642	35.88 %
<b>TOTAL REVENUES</b>	<b>\$ 42,232,299</b>	<b>\$ 88,075,856</b>	<b>\$ 120,378,642</b>	<b>36.68 %</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 523,165	\$ 1,642,400	\$ 387,500	(76.41 %)
Capital Outlays	28,286,535	72,012,177	106,199,719	47.47 %
Debt Service	-	300,000	-	(100.00 %)
Reserve for Contingency	-	14,121,279	13,791,423	(2.34 %)
Transfer Out- Lease Pool	-	-	-	0.00 %
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ 28,809,700</b>	<b>\$ 88,075,856</b>	<b>\$ 120,378,642</b>	<b>36.68 %</b>

## DEBT SERVICE FUNDS

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>REVENUES</b>				
Taxes	\$ 15,561,346	\$ 18,338,994	\$ 22,897,694	24.86 %
Charges for Services	(475,471)	(485,300)	(600,500)	23.74 %
Investment Income	340,942	30,000	350,000	1,066.67 %
Other Financing Sources	19,704,056	28,702,750	19,701,750	(31.36 %)
<b>TOTAL REVENUES</b>	<b>\$ 35,130,873</b>	<b>\$ 46,586,444</b>	<b>\$ 42,348,944</b>	<b>(9.10 %)</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 5,374	\$ 10,000	\$ 10,000	0.00 %
Principal Payments	25,210,000	38,610,000	35,710,000	(7.51 %)
Interest Payments	9,224,469	7,966,444	6,628,944	(16.79 %)
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 34,439,843</b>	<b>\$ 46,586,444</b>	<b>\$ 42,348,944</b>	<b>(9.10 %)</b>

# Three Year Consolidated Financial Schedules (continued)

## ENTERPRISE FUNDS

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>REVENUES</b>				
Licenses and Permits	\$ 136,650	\$ 100,000	\$ 100,200	0.20 %
Intergovernmental Revenues	66,101	32,900	32,900	0.00 %
Charges for Services	77,852,877	83,937,600	90,012,700	7.24 %
Investment Income	1,596,826	81,000	406,000	401.23 %
Other Revenues	14,984,566	15,295,700	15,285,000	(0.07 %)
Other Financing Sources	615,111	681,191	27,817	(95.92 %)
<b>TOTAL REVENUES</b>	<b>\$ 95,252,131</b>	<b>\$ 100,128,391</b>	<b>\$ 105,864,617</b>	<b>5.73 %</b>
<b>EXPENDITURES</b>				
Water & Sewer Fund	\$ 46,573	\$ -	\$ -	0.00 %
Waste Water Treatment	11,377,582	13,123,105	13,438,822	2.41 %
Sewer Services	2,609,237	3,309,700	2,821,000	(14.77 %)
General Operations	13,796,443	34,097,638	36,088,962	5.84 %
Commercial Services	2,114,581	2,498,009	2,823,377	13.03 %
Engineering	4,721,866	6,112,928	6,730,800	10.11 %
Meter Services	556,912	769,315	798,403	3.78 %
Water Services	1,453,210	1,172,000	1,285,000	9.64 %
Waste Water Treatment Facility	8,664,867	8,391,905	9,811,706	16.92 %
Maintenance	6,357,622	7,708,600	7,184,730	(6.80 %)
Capital - General Operations	20,500,138	19,650,000	22,150,000	12.72 %
Capital - Water and Sewer	21,132	-	-	0.00 %
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 72,220,163</b>	<b>\$ 96,833,200</b>	<b>\$ 103,132,800</b>	<b>6.51 %</b>
Recycling & Solid Waste Fund				
Litter Detail	\$ 92,856	\$ 105,401	\$ 110,476	4.81 %
Recycling & Solid Waste	1,621,230	1,972,603	2,058,495	4.35 %
Landfill - Unrestricted	1,075,533	750,000	250,000	(66.67 %)
Landfill - Restricted <sup>1</sup>	309,144	467,187	312,846	(33.04 %)
<b>Total Recycling &amp; Solid Waste Fund</b>	<b>\$ 3,098,763</b>	<b>\$ 3,295,191</b>	<b>\$ 2,731,817</b>	<b>(17.10 %)</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 75,318,926</b>	<b>\$ 100,128,391</b>	<b>\$ 105,864,617</b>	<b>5.73 %</b>

## INTERNAL SERVICE FUNDS

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023 Budget
<b>REVENUES</b>				
Charges for Services	\$ 40,308,216	\$ 41,040,720	\$ 41,787,618	1.82 %
Investment Income	254,544	36,000	279,500	676.39 %
Miscellaneous Revenues	335,739	240,000	260,000	8.33 %
Other Financing Sources	1,059,226	1,933,822	2,754,960	42.46 %
<b>TOTAL REVENUES</b>	<b>\$ 41,957,725</b>	<b>\$ 43,250,542</b>	<b>\$ 45,082,078</b>	<b>4.23 %</b>
<b>EXPENDITURES</b>				
Risk Management	\$ 2,367,562	\$ 3,297,970	\$ 4,051,991	22.86 %
Employee Health Benefits	31,307,318	34,745,620	34,785,724	0.12 %
Wellness Center	428,020	1,308,364	1,364,591	4.30 %
Workers' Compensation	930,583	1,845,723	1,844,246	(0.08 %)
Fleet Services	2,123,033	2,052,865	3,035,526	47.87 %
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 37,156,516</b>	<b>\$ 43,250,542</b>	<b>\$ 45,082,078</b>	<b>4.23 %</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 429,400,765</b>	<b>\$ 584,449,187</b>	<b>\$ 632,491,062</b>	<b>8.22 %</b>

<sup>1</sup> Effective 2020, Landfill - Restricted org was created in order to keep the restricted funds separate from the unrestricted funds.

# Five Year Budget Projections

## GENERAL FUND - FIVE YEAR BUDGET PROJECTIONS FY 2024 to FY 2028

Results of Operations	2024 Projected Budget	Percent Change	2025 Projected Budget	Percent Change	2026 Projected Budget	Percent Change	2027 Projected Budget	Percent Change	2028 Projected Budget	Percent Change
Projected Budget										
Revenues	\$ 196,000,000	5.32%	\$ 207,500,000	5.87%	\$ 218,000,000	5.06%	\$ 224,550,000	3.00%	\$ 230,163,750	2.50%
Expenditures	196,000,000	5.32%	207,500,000	5.87%	218,000,000	5.06%	224,550,000	3.00%	230,163,750	2.50%
Revenues less Expenditures	-		-		-		-		-	

	Projected		Projected		Projected		Projected		Projected	
		Percent Rec/Used		Percent Rec/Used		Percent Rec/Used		Percent Rec/Used		Percent Rec/Used
Revenues over Budget	200,900,000	102.5%	212,687,500	102.5%	221,270,000	101.5%	226,795,500	101.0%	232,465,388	101.0%
Expenditures under Budget	194,040,000	99.0%	205,425,000	99.0%	215,820,000	99.0%	222,304,500	99.0%	227,862,113	99.0%
Increase/(Decrease) for year	\$ 6,860,000		\$ 7,262,500		\$ 5,450,000		\$ 4,491,000		\$ 4,603,275	

\*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.

	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
<b>Unassigned Fund Balance</b>	\$ 196,000,000		\$ 207,500,000		\$ 218,000,000		\$ 224,550,000		\$ 230,163,750	
Beginning of Year	\$ 61,098,843	31.2%	\$ 63,909,422	30.8%	\$ 68,154,711	31.3%	\$ 71,277,355	31.7%	\$ 73,198,428	31.8%
Increase/(Decrease) for year	6,860,000		7,262,500		5,450,000		4,491,000		4,603,275	
Subtotal before transfer to Capital Fund	\$ 67,958,843		\$ 71,171,921		\$ 73,604,711		\$ 75,768,355		\$ 77,801,703	
Equity transfer to Capital Fund	(4,049,422)		(3,017,211)		(2,327,355)		(2,569,928)		(2,969,089)	
<b>Ending Unassigned Fund Balance</b>	<b>\$ 63,909,422</b>		<b>\$ 68,154,711</b>		<b>\$ 71,277,355</b>		<b>\$ 73,198,428</b>		<b>\$ 74,832,614</b>	

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	2025	2026	2027	2028
Property Taxes - Tax Digest	3.9%	3.5%	3.0%	2.5%
Total Taxes	3.9%	3.5%	3.0%	2.5%
Judicial System	5.0%	2.6%	3.0%	2.5%
General Government	3.2%	3.2%	3.1%	2.7%
Public Safety	4.5%	4.1%	3.4%	2.4%
Health and Welfare	3.0%	2.9%	2.1%	2.1%
Parks and Recreation	4.2%	3.3%	2.5%	2.4%
Housing and Development	2.2%	2.5%	2.1%	2.4%

EXPENDITURE ASSUMPTIONS	2025	2026	2027	2028
Salary & Benefits increases	3.9%	3.5%	3.0%	2.5%
Operating Expenses- % Increase				
IS&T & GIS	3.0%	3.0%	3.0%	3.0%
EMS Contract	3.0%	5.0%	3.0%	3.0%
Library funding	3.9%	3.5%	3.0%	2.5%
Other Operations	2.5%	2.5%	2.5%	2.5%

New Facilities Operating Costs	2025	2026	2027	2028
Park & Recreation	[to be determined from updated CIP]			
Transfers to Capital Fund				
Facilities	\$ 4,000,000	\$ 3,000,000	\$ 2,400,000	\$ 2,000,000
Capital Replacement Program	\$ 3,325,500	\$ 3,325,500	\$ 3,325,500	\$ 3,325,500

# Five Year Capital Improvement Summary (2023-2027)



## Forsyth County Capital Improvement Summary For years 2023-2027

Capital	2023	2024	2025	2026	2027	Total
Parks and Recreation	\$ 32,414,777	\$ 6,449,914	\$ 2,962,969	\$ 3,088,904	\$ 5,493,350	\$ 50,409,915
Libraries	9,645,197	6,301,237	296,297	-	-	16,242,731
Fire Department and Radio System	19,900,139	11,205,249	6,209,995	4,512,037	2,637,521	44,464,941
Water and Sewer	98,893,062	72,398,025	73,173,477	54,842,774	40,284,612	339,591,949
Roads	78,757,432	44,407,635	23,432,268	20,221,650	24,508,594	191,327,579
General Government	46,635,469	77,413,765	47,720,078	2,468,890	261,334	174,499,536
	<u>\$ 286,246,076</u>	<u>\$ 218,175,825</u>	<u>\$ 153,795,082</u>	<u>\$ 85,134,256</u>	<u>\$ 73,185,411</u>	<u>\$ 816,536,651</u>

Operating	2023	2024	2025	2026	2027	Total
Parks and Recreation	\$ 566,000	\$ 475,000	\$ 573,000	\$ 465,000	\$ 465,000	\$ 2,544,000
Libraries	-	1,077,968	1,238,560	1,270,035	1,302,418	\$ 4,888,981
Fire Department and Radio System	882,825	985,390	1,082,219	1,195,768	1,275,468	5,421,670
Water and Sewer	(27,623)	(4,919)	(673,957)	(671,254)	(671,254)	(2,049,007)
Roads	-	-	-	-	-	-
General Government	33,500	33,500	(201,500)	(201,500)	(201,500)	(537,500)
	<u>\$ 1,454,702</u>	<u>\$ 2,566,939</u>	<u>\$ 2,018,322</u>	<u>\$ 2,058,049</u>	<u>\$ 2,170,132</u>	<u>\$ 10,268,144</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 2024.**



# General Government

Forsyth County Administration Building



Forsyth County Board of Commissioners' Meeting Room



Department	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Administration	\$1,301,728	\$1,367,743	\$1,462,371	6.9%
Board of Commissioners	408,670	546,650	547,458	0.1%
Business License	585,994	680,393	688,656	1.2%
Communications	732,593	916,029	802,931	-12.3%
Finance	1,941,800	2,353,483	2,450,323	4.1%
Geographic Information Systems	1,317,229	1,657,331	1,724,765	4.1%
Info Systems & Technology	4,420,145	4,895,836	5,593,415	14.2%
Office Services	544,560	561,260	561,260	0.0%
Employment Services	1,271,818	1,719,932	1,822,041	5.9%
Procurement	1,024,150	1,103,433	1,170,207	6.1%
Public Facilities	7,103,732	7,788,063	8,183,219	5.1%
Regional Development	286,254	286,254	320,040	11.8%
Tax Assessor	3,682,129	4,083,992	4,337,423	6.2%
Tax Commissioner's Office	4,380,694	4,744,827	5,244,335	10.5%
Voter Registration	2,073,005	1,440,419	2,720,801	88.9%
<b>Total General Government</b>	<b>\$31,074,503</b>	<b>\$34,145,645</b>	<b>\$37,629,245</b>	<b>10.2%</b>



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**



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$949,170	\$981,849	\$1,036,713	5.59%
512 - Benefits	264,552	299,541	329,785	10.10%
52 - Purch/Contr Services	36,504	50,465	57,665	14.27%
53 - Supplies	10,629	20,600	20,600	0.00%
<b>Operating Expenses</b>	<b>\$1,260,855</b>	<b>\$1,352,455</b>	<b>\$1,444,763</b>	<b>6.83%</b>
55 - InterFund/Dept Chrgs	15,108	15,288	17,608	15.18%
59 - Contingencies	-	-	-	0.00%
61 - Other Financing Uses	25,765	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$1,301,728</b>	<b>\$1,367,743</b>	<b>\$1,462,371</b>	<b>6.92%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$1,301,728</b>	<b>\$1,367,743</b>	<b>\$1,462,371</b>	<b>6.92%</b>
Net Cost to General Fund	(\$1,301,728)	(\$1,367,743)	(\$1,462,371)	6.92%
<b>Full Time Positions</b>	9	8	8	
<b>Capital Replacement Schedule</b>				
Vehicles	2024			
Equipment				
Other				
<b>Totals</b>	<b>\$0</b>			



# Board of Commissioner

## 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.

## Contact

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

## 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.



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	\$60	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$204,270	\$255,689	\$254,885	-0.31%
512 - Benefits	87,272	106,785	95,349	-10.71%
52 - Purch/Contr Services	92,694	160,800	171,800	6.84%
53 - Supplies	9,494	8,400	9,400	11.90%
<b>Operating Expenses</b>	<b>\$393,730</b>	<b>\$531,674</b>	<b>\$531,434</b>	<b>-0.05%</b>
55 - InterFund/Dept Chrgs	14,940	14,976	16,024	7.00%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$408,670</b>	<b>\$546,650</b>	<b>\$547,458</b>	<b>0.15%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$408,670</b>	<b>\$546,650</b>	<b>\$547,458</b>	<b>0.15%</b>
Net Cost to General Fund	(\$408,610)	(\$546,650)	(\$547,458)	0.15%
Full Time Positions	5	5	5	
<b>Capital Replacement Schedule</b>				
2024				
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# 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.

## Contact

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

## 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.



<b>Budget Summary:</b>					<b>Workload and Performance Measures</b>		
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
<b>Revenue</b>							
31 - Taxes				0.00%			
32 - Licenses & Permits	\$361,338	\$376,000	\$376,000	0.00%	1. Alcohol license fee collected (also including alcohol server permit cards and alcohol special event permits.)	\$959,427	\$969,000
33 - Intergovern Revenues	-	-	-	0.00%		\$979,000	
34 - Charges for Services	100	100	100	0.00%	2. Business license renewals	7,211	7,261
35 - Fines & Forfeit	-	-	-	0.00%		7,311	
37 - Contributions & Donations	-	-	-	0.00%	3. New business license applications	818	835
38 - Miscellaneous Rev	-	-	-	0.00%		850	
39 - Other Financing Srcs	-	-	-	0.00%	4. Occupational Tax Admin Fees	\$357,502	\$363,050
<b>Revenue Total</b>	<b>\$361,438</b>	<b>\$376,100</b>	<b>\$376,100</b>	<b>0.00%</b>		\$365,550	
<b>Expense</b>					5. Occupational Tax Fees	\$1,463,394	\$1,492,660
511 - Salaries	\$335,366	\$413,365	\$399,145	-3.44%		\$1,552,515	
512 - Benefits	170,647	184,183	180,061	-2.24%			
52 - Purch/Contr Services	70,487	71,569	95,569	33.53%			
53 - Supplies	3,202	6,200	7,200	16.13%			
<b>Operating Expenses</b>	<b>\$ 579,701</b>	<b>\$ 675,317</b>	<b>\$ 681,975</b>	<b>0.99%</b>			
55 - InterFund/Dept Chrgs	4,956	5,076	6,681	31.62%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$584,657</b>	<b>\$680,393</b>	<b>\$688,656</b>	<b>1.21%</b>			
54 - Capital Outlays	1,337	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$585,994</b>	<b>\$680,393</b>	<b>\$688,656</b>	<b>1.21%</b>			
Net Cost to General Fund	(\$224,557)	(\$304,293)	(\$312,556)	2.72%			
<b>Full Time Positions</b>	<b>6</b>	<b>7</b>	<b>7</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						

# 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>



<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	\$10,000	\$10,000	\$10,000	0.00%	1- Press releases/Media Emails Issued		
32 - Licenses & Permits	-	-	-	0.00%	95	105	110
33 - Intergovern Revenues	-	-	-	0.00%	2- Original Video Productions Created for Social Media, Web, TV Forsyth Content		
34 - Charges for Services	-	-	-	0.00%	65	74	80
35 - Fines & Forfeit	-	-	-	0.00%	3-Social Media Posts		
37 - Contributions & Donations	-	-	-	0.00%	1628	1720	1750
38 - Miscellaneous Rev	-	-	-	0.00%	4-New Social Media Followers/Likes		
39 - Other Financing Srcs	-	-	-	0.00%	Up 103%	Up 120%	Up 120%
<b>Revenue Total</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0.00%</b>			
<b>Expense</b>							
511 - Salaries	\$431,398	\$519,416	\$460,630	-11.32%			
512 - Benefits	218,282	260,915	204,880	-21.48%			
52 - Purch/Contr Services	31,611	70,030	70,030	0.00%			
53 - Supplies	44,594	58,900	58,900	0.00%			
<b>Operating Expenses</b>	<b>\$725,885</b>	<b>\$909,261</b>	<b>\$794,440</b>	<b>-12.63%</b>			
55 - InterFund/Dept Chrgs	6,708	6,768	8,491	25.46%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$732,593</b>	<b>\$916,029</b>	<b>\$802,931</b>	<b>-12.35%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$732,593</b>	<b>\$916,029</b>	<b>\$802,931</b>	<b>-12.35%</b>			
Net Cost to General Fund	(\$722,593)	(\$906,029)	(\$792,931)	-12.48%			
<b>Full Time Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>				
<b>Capital Replacement Schedule</b>							
Vehicles	2024						
Equipment							
Other							
<b>Totals</b>	<b>\$0</b>						

# 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/Geographic-Information-Services>



<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	-	-	-	<b>0.00%</b>	678	703	582
<b>Expense</b>							
511 - Salaries	\$758,164	\$934,679	\$980,281	4.88%			
512 - Benefits	328,820	400,466	404,765	1.07%			
52 - Purch/Contr Services	140,123	268,628	334,565	24.55%			
53 - Supplies	34,763	80,670	91,670	13.64%			
<b>Operating Expenses</b>	<b>\$1,261,870</b>	<b>\$1,684,443</b>	<b>\$1,811,281</b>	<b>7.53%</b>			
55 - InterFund/Dept Chrgs	9,948	10,056	10,760	7.00%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$1,271,818</b>	<b>\$1,694,499</b>	<b>\$1,822,041</b>	<b>7.53%</b>			
54 - Capital Outlays	-	25,433	-	-100.00%			
<b>Expenditure Total</b>	<b>\$1,271,818</b>	<b>\$1,719,932</b>	<b>\$1,822,041</b>	<b>5.94%</b>			
Net Cost to General Fund	(\$1,271,818)	(\$1,719,932)	(\$1,822,041)	5.94%			
<b>Full Time Positions</b>	<b>11</b>	<b>13</b>	<b>13</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						

# 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.

## Contact

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

## 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.



<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023		2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>								
31 - Taxes	\$6,103	\$4,000	\$4,000	0.00%	1- Invoices processed	20,003	22,003	23,103
32 - Licenses & Permits	-	-	-	0.00%	2- Checks printed	7,248	6,521	6,847
33 - Intergovern Revenues	-	-	-	0.00%	3- ACH payments processed	1,803	1,983	2,082
34 - Charges for Services	-	-	-	0.00%				
35 - Fines & Forfeit	-	-	-	0.00%				
37 - Contributions & Donations	-	-	-	0.00%				
38 - Miscellaneous Rev	-	-	-	0.00%				
39 - Other Financing Srce	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$6,103</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00%</b>				
<b>Expense</b>								
511 - Salaries	\$1,175,257	\$1,532,183	\$1,651,444	7.78%				
512 - Benefits	525,403	663,717	647,825	-2.39%				
52 - Purch/Contr Services	219,689	128,860	122,950	-4.59%				
53 - Supplies	3,469	7,321	10,821	47.81%				
<b>Operating Expenses</b>	<b>\$1,923,818</b>	<b>\$2,332,081</b>	<b>\$2,433,040</b>	<b>4.33%</b>				
55 - InterFund/Dept Chrgs	15,972	16,152	17,283	7.00%				
59 - Contingencies	-	-	-	0.00%				
61 - Other Financing Uses	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$1,939,790</b>	<b>\$2,348,233</b>	<b>\$2,450,323</b>	<b>4.35%</b>				
54 - Capital Outlays	2,010	5,250	-	-100.00%				
<b>Expenditure Total</b>	<b>\$1,941,800</b>	<b>\$2,353,483</b>	<b>\$2,450,323</b>	<b>4.11%</b>				
Net Cost to General Fund	(\$1,935,697)	(\$2,349,483)	(\$2,446,323)	4.12%				
<b>Full Time Positions</b>	<b>17</b>	<b>21</b>	<b>21</b>					
<b>Capital Replacement Schedule</b>	<b>2024</b>							
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# Geographic Information Systems

## Mission

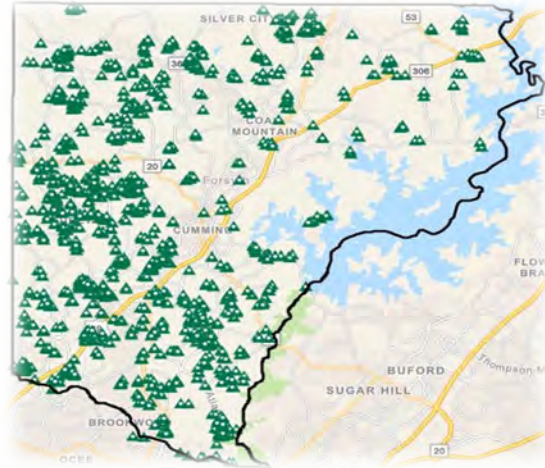
The mission of Geographic Information Services is to work in affiliation with county departments to provide accurate, consistent, accessible, affordable, and comprehensive GIS data, GIS infrastructure, and GIS services to support the unique business needs of Forsyth County and the citizens we serve.

## 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>



Current Service Level:		Budget Change s						
Division	Total	Salary	FICA	Benefits	Capital	Non-Capital		
GIS Technician 110	\$79,091	\$43,368	\$3,318	\$27,410	\$4,995	-		
Cityworks Environment Hardware Storage	23,018	-	-	-	23,018	-		
<b>Total Current and Revised Service Level Requests</b>	<b>\$102,109</b>	<b>\$43,368</b>	<b>\$3,318</b>	<b>\$27,410</b>	<b>\$28,013</b>	<b>\$0</b>		
<b>Budget Summary:</b>								
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	<b>Workload and Performance Measures</b>			
<b>Revenue</b>					2022 Actual	2023 Estimated	2024 Projected	
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%	1. Increase redundancy in production workflows to 3 resources	43%	57%	65%
33 - Intergovern Revenues	-	-	-	0.00%	2. Increase redundancy in DBA role to 4 resources across all workflows	60%	75%	77%
34 - Charges for Services	\$425,014	\$451,300	\$471,700	4.52%	3. Leverage server monitoring software to maintain an uptime of at least 98% for production GIS enterprise	98%	98%	98%
35 - Fines & Forfeit	-	-	-	0.00%	4. Align GIS Services/Apps/Servers to GIS industry best practices to support integrations and County initiatives	80%	90%	90%
37 - Contributions & Donations	-	-	-	0.00%	5. Migrate major GIS editing workflows to ArcGIS Pro to support the latest industry standards	40%	80%	87%
38 - Miscellaneous Rev	-	-	-	0.00%				
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$425,014</b>	<b>\$451,300</b>	<b>\$471,700</b>	<b>4.52%</b>				
<b>Expense</b>								
511 - Salaries	\$812,507	\$829,486	\$922,221	11.18%				
512 - Benefits	352,311	369,273	375,656	1.73%				
52 - Purch/Contr Services	134,357	334,200	376,700	12.72%				
53 - Supplies	2,355	8,200	9,400	14.63%				
<b>Operating Expenses</b>	<b>\$1,301,529</b>	<b>\$1,541,159</b>	<b>\$1,683,977</b>	<b>9.27%</b>				
55 - InterFund/Dept Chrgs	11,340	11,472	12,275	7.00%				
61 - Other Financing Uses	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$1,312,869</b>	<b>\$1,552,631</b>	<b>\$1,696,252</b>	<b>9.25%</b>				
54 - Capital Outlays	4,360	104,700	28,513	-72.77%				
<b>Expenditure Total</b>	<b>\$1,317,229</b>	<b>\$1,657,331</b>	<b>\$1,724,765</b>	<b>4.07%</b>				
Net Cost to General Fund	(\$892,215)	(\$1,206,031)	(\$1,253,065)	3.90%				
<b>*Full Time Positions</b>	<b>11</b>	<b>11</b>	<b>12</b>					
<b>Capital Replacement Schedule</b>	<b>2024</b>							
Vehicles	-							
Equipment - Arxy's Windows	-							
ARGIS Four Core Server	\$22,500							
Other	-							
<b>Totals</b>	<b>\$22,500</b>							

# Information Systems & Technology

## Mission

To provide secure, reliable, and efficient technological solutions and services to the departments, offices and citizens of Forsyth

## Contact

**Website:** <https://www.forsythco.com/Departments-Offices/Information-Systems-and-Technology>



## 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.

		Budget Changes							
Current Service Level:	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital		
EAM API Tyler Munis Software Integration		\$82,774	-	-	-	\$69,716	\$13,058		
PrimaryStorage Expansion		75,441	-	-	-	75,441	-		
Digital Records Storage		61,100	-	-	-	-	61,100		
EmailAddress for Current Employees w/o Countyem		52,500	-	-	-	-	52,500		
PayGuardian POS Software		73,771	-	-	-	3,771	70,000		
<b>Total Current Service Level Requests</b>		<b>\$345,586</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$148,928</b>	<b>\$196,658</b>		
<b>Budget Summary:</b>									
		2022	2023	2024	% Inc/Dec	Workload and Performance Measures			
		Actual	Adopted	Adopted	from 2023	2022	2023	2024	
			Budget	Budget		Actual	Estimated	Projected	
<b>Revenue</b>									
31 - Taxes		-	-	-	0.00%				
32 - Licenses & Permits		-	-	-	0.00%				
33 - Intergovern Revenues		-	-	-	0.00%				
34 - Charges for Services		\$1,027,260	\$1,068,700	\$1,235,400	15.60%	Security Awareness Training			
						1,384	1,688	1,700	
35 - Fines & Forfeit		-	-	-	0.00%				
37 - Contributions & Donations		-	-	-	0.00%	Completed Support Tickets			
						11,109	12,500	13,000	
38 - Miscellaneous Rev		-	-	-	0.00%				
39 - Other Financing Srcs		-	-	-	0.00%				
<b>Revenue Total</b>		<b>\$1,027,260</b>	<b>\$1,068,700</b>	<b>\$1,235,400</b>	<b>15.60%</b>	Annual Security Assessment & Audit score			
						3.50	5	5	
<b>Expense</b>									
511 - Salaries		\$1,646,769	\$1,760,986	\$1,864,234	5.86%				
512 - Benefits		626,957	650,723	656,237	0.85%				
52 - PurchyContr Services		1,970,177	2,310,615	2,792,150	20.84%				
53 - Supplies		10,846	11,850	82,350	594.94%				
<b>Operating Expenses</b>		<b>\$4,254,749</b>	<b>\$4,734,174</b>	<b>\$5,394,971</b>	<b>13.96%</b>				
55 - InterFund/Dept Chrgs		29,652	29,952	36,458	21.72%				
59 - Contingencies		-	-	-	0.00%				
<b>Operating Expenditure Total</b>		<b>\$4,284,401</b>	<b>\$4,764,126</b>	<b>\$5,431,429</b>	<b>14.01%</b>				
58 - Debt Service		-	-	-	0.00%				
54 - Capital Outlays		135,743	131,710	161,986	22.99%				
<b>Expenditure Total</b>		<b>\$4,420,145</b>	<b>\$4,895,836</b>	<b>\$5,593,415</b>	<b>14.25%</b>				
Net Cost to General Fund		(\$3,392,885)	(\$3,827,136)	(\$4,358,015)	13.87%				
<b>Full Time Positions</b>		<b>20</b>	<b>19</b>	<b>19</b>					
<b>Capital Replacement Schedule</b>									
		2024							
Hardware (Refresh Program)		\$ 279,950							
Computer Software		-							
Equipment		382,600							
<b>Totals</b>		<b>\$ 662,550</b>							

# Office Services

## Description

The Forsyth County Office Services department 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.



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
36 - Investment Income	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	-	-	-	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	\$544,560	\$558,260	\$558,260	0.00%
53 - Supplies	-	3,000	3,000	0.00%
<b>Operating Expenses</b>	<b>\$544,560</b>	<b>\$561,260</b>	<b>\$561,260</b>	<b>0.00%</b>
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$544,560</b>	<b>\$561,260</b>	<b>\$561,260</b>	<b>0.00%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$544,560</b>	<b>\$561,260</b>	<b>\$561,260</b>	<b>0.00%</b>
Net Cost to General Fund	(\$544,560)	(\$561,260)	(\$561,260)	0.00%
Full Time Positions	-	-	-	
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			



# Procurement

## Mission

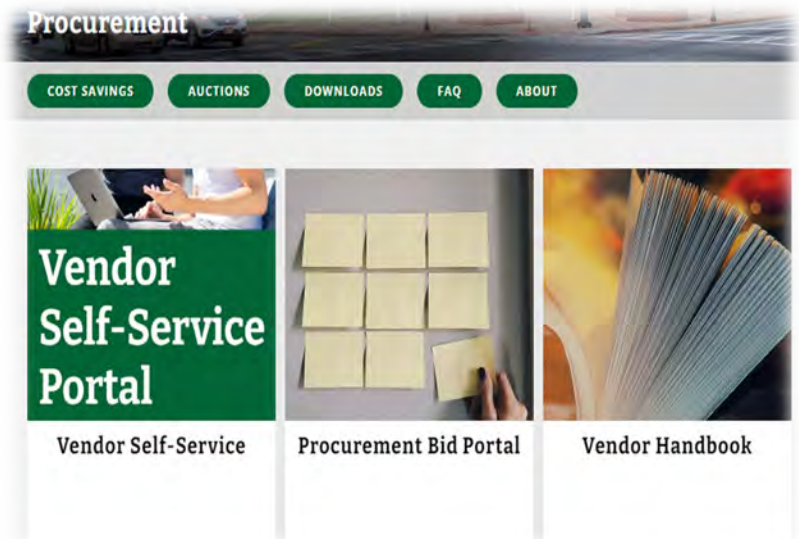
Forsyth County Procurement Department works to maximize the purchasing value of public funds, to provide safeguards for maintaining a procurement system of quality and integrity, fair and equitable treatment of all persons involved in public procurement, and the highest level of customer service for county departments and offices.

## 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>



Budget Summary:					Workload and Performance Measures			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023		2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%	1. RFQ-Request for Quote	53	60	65
33 - Intergovern Revenues	-	-	-	0.00%	2. RFB-Request for Bid	51	45	55
34 - Charges for Services	-	\$3,000	\$3,000	0.00%	3. RFQ-Request for Qualifications	5	5	5
35 - Fines & Forfeit	-	-	-	0.00%	4. RFP-Request for Proposals	20	25	30
37 - Contributions & Donations	-	-	-	0.00%	5. LOI-Letter of Interest	1	1	1
38 - Miscellaneous Rev	-	-	-	0.00%	6. Purchase Orders Issued	2,027	2,500	2,700
39 - Other Financing Srcs	-	-	-	0.00%	7. Total P-Card Spend	260,183	300,000	325,000
<b>Revenue Total</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0.00%</b>	8. Procurement Productivity - PO Convr Time	5.3 days	2.3 days	2 days
<b>Expense</b>								
511 - Salaries	\$668,816	\$742,796	\$730,875	-1.60%				
512 - Benefits	321,624	316,657	354,625	11.99%				
52- Purch/Contr Services	11,338	22,100	62,100	181.00%				
53- Supplies	12,112	11,500	11,500	0.00%				
<b>Operating Expenses</b>	<b>\$1,013,890</b>	<b>\$1,093,053</b>	<b>\$1,159,100</b>	<b>6.04%</b>				
55 - InterFund/Dept Chrgs	10,260	10,380	11,107	7.00%				
61 - Other Financing Uses	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$1,024,150</b>	<b>\$1,103,433</b>	<b>\$1,170,207</b>	<b>6.05%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$1,024,150</b>	<b>\$1,103,433</b>	<b>\$1,170,207</b>	<b>6.05%</b>				
Net Cost to General Fund	(\$1,024,150)	(\$1,100,433)	(\$1,167,207)	6.07%				
<b>Full Time Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>					
<b>Capital Replacement Schedule 2024</b>								
Vehicles	-	-	-					
Equipment	-	-	-					
Other	-	-	-					
<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>					

# 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>



<u>Budget Summary</u>					<u>Workload and Performance Measures</u>			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected	
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				1. Work Order Requests
32 - Licenses & Permits	-	-	-	0.00%				
33 - Intergovern Revenues	-	-	-	0.00%	12,567	15,543	16,188	
34 - Charges for Services	\$526,224	\$547,800	\$585,549	6.89%				2. Maintain work order and PM Completion rates at or above 90%
35 - Fines & Forfeit	-	-	-	0.00%	90%	90%	95%	
37 - Contributions & Donations	-	-	-	0.00%				
38 - Miscellaneous Rev	2,759	160,737	5,300	-96.70%				3. Manage assigned capital and maintenance projects
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$528,983</b>	<b>\$708,537</b>	<b>\$590,849</b>	<b>-16.61%</b>				
<b>Expense</b>								
511 - Salaries	\$1,279,581	\$1,468,195	\$1,570,006	6.93%	Completed	29	49	0
512 - Benefits	732,492	757,522	764,630	0.94%	Ongoing	49	20	0
52 - Purch/Contr Services	2,459,380	2,929,120	3,105,466	6.02%	On hold	18	0	0
53 - Supplies	2,537,484	2,418,150	2,613,350	8.07%	New	0	0	60
<b>Operating Expenses</b>	<b>\$7,008,936</b>	<b>\$7,572,987</b>	<b>\$8,053,452</b>	<b>6.34%</b>				
55 - InterFund/Dept Chrgs	73,030	74,980	129,767	73.07%				4. Provide timely service on work request by maintaining a work order backlog of less than 10 aging work orders over 20 days.
59 - Contingencies	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$7,081,966</b>	<b>\$7,647,967</b>	<b>\$8,183,219</b>	<b>7.00%</b>				
54 - Capital Outlays	21,766	140,096	-	-100.00%				
<b>Expenditure Total</b>	<b>\$7,103,732</b>	<b>\$7,788,063</b>	<b>\$8,183,219</b>	<b>5.07%</b>				
Net Cost to General Fund	(\$6,574,749)	(\$7,079,526)	(\$7,592,370)	7.24%	11	7	6	
<b>Full Time Positions</b>	<b>27</b>	<b>27</b>	<b>26</b>					
<b>Capital Replacement Schedule</b>	<b>2024</b>							
Vehicles	-							
Building Capital Improvements	8,923,503							
Machinery & Equipment-CARP	1,368,173							
<b>Totals</b>	<b>\$ 10,291,676</b>							

# Regional 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.



## Contact

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

<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
Operating Expenses	-	-	-	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	\$286,254	\$286,254	\$320,040	11.80%
<b>Operating Expenditure Total</b>	<b>\$286,254</b>	<b>\$286,254</b>	<b>\$320,040</b>	<b>11.80%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$286,254</b>	<b>\$286,254</b>	<b>\$320,040</b>	<b>11.80%</b>
Net Cost to General Fund	(\$286,254)	(\$286,254)	(\$320,040)	11.80%
<b>Full Time Positions</b>	-	-	-	-
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# 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.

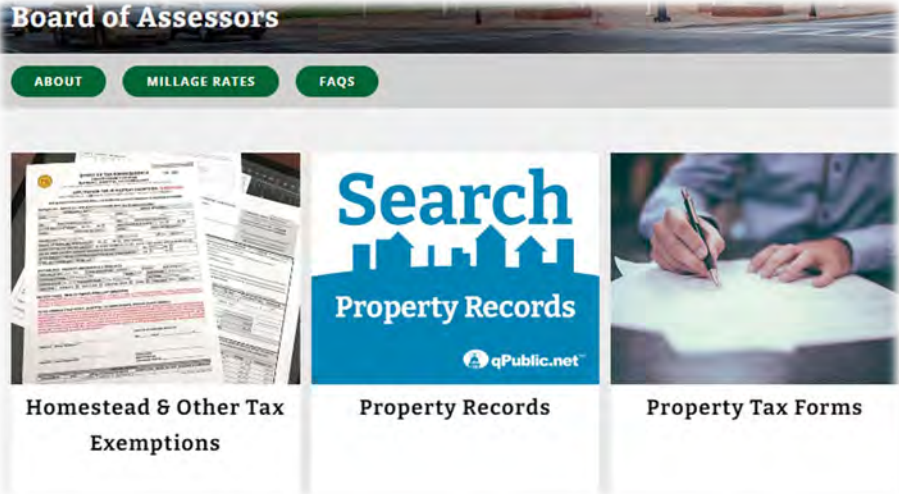
## Contact

Website:

<https://www.forsythco.com/Departments-Offices/Board-of-Assessors>

## 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.



<u>Budget Summary</u>					<u>Workload and Performance Measures</u>			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected	
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%				
33 - Intergovern Revenues	-	-	-	0.00%	1. Number of Real Property Returns	168	207	220
34 - Charges for Services	\$351	-	-	0.00%				
35 - Fines & Forfeit	-	-	-	0.00%	2. New Construction Data Collection Residential and Commercial	6,621	6,000	6,000
37 - Contributions & Donations	-	-	-	0.00%				
38 - Miscellaneous Rev	-	-	-	0.00%	3. Review of existing properties - 1/3 of County annually	31,905	32,333	33,300
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$351</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	4. Number of Appeals to process	2,360	2,400	2,450
<b>Expense</b>					5. Number of Mobile Home value d and processed	3,470	3,500	3,500
511 - Salaries	\$2,076,365	\$2,307,828	\$2,427,661	5.19%	6. Homestead applications processed	6,344	6,534	6,730
512 - Benefits	1,124,344	1,153,283	1,231,865	6.81%	7. Deeds processed and Sale Review and Analysis	16,310	16,800	17,300
52 - Purch/Contr Services	362,572	488,425	510,488	4.52%	8. Annual Assessment Notices mailed and processed	95,715	97,000	99,910
53 - Supplies	59,461	72,500	82,366	13.61%	9. Personal Property Returns mailed and processed	15,365	15,670	16,000
<b>Operating Expenses</b>	<b>\$3,622,741</b>	<b>\$4,022,036</b>	<b>\$4,252,380</b>	<b>5.73%</b>				
55 - InterFund/Dept Chrgs	59,388	61,956	85,043	37.26%				
59 - Contingencies	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$3,682,129</b>	<b>\$4,083,992</b>	<b>\$4,337,423</b>	<b>6.21%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$3,682,129</b>	<b>\$4,083,992</b>	<b>\$4,337,423</b>	<b>6.21%</b>				
Net Cost to General Fund	(\$3,681,778)	(\$4,083,992)	(\$4,337,423)	6.21%				
<b>Full Time Positions</b>	<b>38</b>	<b>38</b>	<b>40</b>					
<b>Capital Replacement Schedule</b>	<b>2024</b>							
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# 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://tax.forsythcountypay.com/>

Current Service Level:	Division	Total	Budget Changes				
			Salary	FICA	Benefits	Capital	Non-Capital
Loomis Secure Cash Bank Deposits		\$12,000					\$12,000
<b>Total Current Service Level Requests</b>		<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,000</b>
<b>Budget Summary:</b>							
		2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	<b>Workload and Performance Measures</b>		
	2022 Actual				2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	\$69,862	\$80,000	-	-100.00%	Property Tax Bills		
32 - Licenses & Permits	-	-	-	0.00%	110,867	112,890	115,148
33 - Intergovern Revenues	-	-	-	0.00%	Property Tax Transactions		
34 - Charges for Services	9,245,027	9,065,750	9,688,742	6.87%	189,731	187,834	189,712
35 - Fines & Forfeit	-	-	-	0.00%	Property Tax Collections (includes, payments, refunds, etc.)		
37 - Contributions & Donations	-	-	-	0.00%	385,006,080	442,885,528	469,127,598
38 - Miscellaneous Rev	-	-	-	0.00%	Motor Vehicle Transactions		
39 - Other Financing Srce	-	-	-	0.00%	317,480	320,635	323,841
<b>Revenue Total</b>	<b>\$9,314,889</b>	<b>\$9,145,750</b>	<b>\$9,688,742</b>	<b>5.94%</b>	Motor Vehicle Tax Collection (Includes payments, refunds, etc.)		
<b>Expense</b>					83,268,268	91,595,095	96,174,850
511 - Salaries	\$2,439,855	\$2,689,427	\$2,965,650	10.27%	Homestead Exemptions Processing		
512 - Benefits	1,189,269	1,187,744	1,381,482	16.31%	2,398	2,518	2,644
52 - Purch/Contr Services	587,371	721,000	740,800	2.75%			
53 - Supplies	95,172	96,700	96,700	0.00%			
<b>Operating Expenses</b>	<b>\$4,311,669</b>	<b>\$4,694,871</b>	<b>\$5,184,632</b>	<b>10.43%</b>			
55 - InterFund/Dept Chrgs	49,212	49,956	59,703	19.51%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$4,360,881</b>	<b>\$4,744,827</b>	<b>\$5,244,335</b>	<b>10.53%</b>			
54 - Capital Outlays	19,814	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$4,380,694</b>	<b>\$4,744,827</b>	<b>\$5,244,335</b>	<b>10.53%</b>			
Net Cost to General Fund	\$4,934,195	\$4,400,923	\$4,444,407	0.99%			
<b>Full Time Positions</b>	44	44	44				
<b>Capital Replacement Schedule</b>	2024						
Vehicles	-						
Equipment	-						
Other - VCSTax Web	20,000						
<b>Totals</b>	<b>\$20,000</b>						

# Voter Registrations and Elections

## Mission

To provide all eligible citizens of Forsyth County the opportunity to exercise their right to register and to vote under the Constitution of the United States; to preserve the security and integrity of all elections in accordance with Georgia Election Code and State Election Board Rules; to encourage voter participation; to provide excellent customer service to voters, candidates and the media; and to inspire public confidence through education of the voting process and laws governing elections.

## Description

The Voter Registrations and Elections Department is responsible for conducting elections in Forsyth County and registering voters who reside within Forsyth County.

## Contact

**Website:** <https://www.forsythco.com/Departments-Offices/Voter-Registrations-Elections>



		Budget Changes							
Current Service Level:	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital		
Poll Worker Online Training Software		\$2,000	-	-	-	-	\$2,000		
Election Equipment & Supplies Inventory Software		5,000	-	-	-	-	5,000		
Seasonal Poll Workers - Proj. 3 elections FY 2024		200,000	185,787	14,213	-	-	-		
<b>Total Current and Revised Service Level Requests</b>		<b>\$207,000</b>	<b>\$185,787</b>	<b>\$14,213</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000</b>		
<b>Budget Summary</b>									
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	Workload and Performance Measures				
<b>Revenue</b>					2022 Actual	2023 Estimated	2024 Projected		
31 - Taxes	-	-	-	0.00%	1-Number of Registered Voters				
32 - Licenses & Permits	-	-	-	0.00%	176,697	180,000	182,000		
33 - Intergovern Revenues	\$14,631	-	\$25,000	0.00%	2-Number of countywide elections				
34 - Charges for Services	-	-	-	0.00%	4	1	5		
35 - Fines & Forfeit	-	-	-	0.00%	3-Number of ballots cast				
37 - Contributions & Donations	-	-	-	0.00%	257,243	1,000	350,000		
38 - Miscellaneous Rev	-	-	-	0.00%	4-Number of Poll officials trained				
39 - Other Financing Srcs	-	-	-	0.00%	809	110	1,000		
<b>Revenue Total</b>	<b>\$14,631</b>	<b>\$0</b>	<b>\$25,000</b>	<b>0.00%</b>	Poll Worker Training Sessions Conducted				
<b>Expense</b>					102	10	175		
511 - Salaries	\$1,267,606	\$859,182	\$1,416,029	64.81%					
512 - Benefits	346,841	312,818	382,250	22.20%					
52 - Purch/Contr Services	395,435	222,259	465,145	109.28%					
53 - Supplies	55,059	38,000	447,396	1077.36%					
<b>Operating Expenses</b>	<b>\$2,064,941</b>	<b>\$1,432,259</b>	<b>\$2,710,820</b>	<b>89.27%</b>					
55 - InterFund/Dept Chrgs	8,064	8,160	9,981	22.32%					
59 - Contingencies	-	-	-	0.00%					
<b>Operating Expenditure Total</b>	<b>\$2,073,005</b>	<b>\$1,440,419</b>	<b>\$2,720,801</b>	<b>88.89%</b>					
54 - Capital Outlays	-	-	-	0.00%					
<b>Expenditure Total</b>	<b>\$2,073,005</b>	<b>\$1,440,419</b>	<b>\$2,720,801</b>	<b>88.89%</b>					
Net Cost to General Fund	(\$2,058,374)	(\$1,440,419)	(\$2,695,801)	87.15%					
<b>Full Time Positions</b>	<b>10</b>	<b>11</b>	<b>11</b>						
<b>Capital Replacement Schedule 2024</b>									
Vehicles	-	-	-						
Equipment	-	-	-						
Other	-	-	-						
<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>						

# Judicial System



Juvenile Justice Center opened in December 2022. The center is approximately 70,000 sq ft with three levels that includes two courtrooms, conference rooms, and administrative offices.



Forsyth County Courthouse

Department	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Accountability Court	\$423,051	\$626,168	\$863,183	37.9%
Board of Equalization	37,370	53,247	68,284	28.2%
Clerk of Courts	3,212,795	3,546,883	3,653,478	3.0%
Court Administration	1,420,481	1,692,303	1,786,906	5.6%
District Attorney	1,054,879	1,100,227	1,125,655	2.3%
Indigent Defense	1,731,833	1,727,735	2,007,305	16.2%
Juvenile Court	1,981,651	2,379,318	2,453,157	3.1%
Magistrate Court	1,452,284	1,627,563	1,664,665	2.3%
Pre-Trial Services	362,400	395,277	403,311	2.0%
Probate Court	1,437,866	1,624,144	1,617,836	-0.4%
State Court	1,139,666	1,262,879	1,328,616	5.2%
State Court Solicitor	2,171,643	2,226,303	2,400,706	7.8%
Superior Court	588,378	672,545	664,125	-1.3%
<b>Total Judicial Services</b>	<b>\$17,014,297</b>	<b>\$18,934,592</b>	<b>\$20,037,227</b>	<b>5.8%</b>



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>



Budget Summary:					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimate	2024 Projects
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srce	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>			
<b>Expense</b>							
511 - Salaries	\$178,713	\$367,624	\$555,314	51.05%	DUI	8(26%)	6(19%)
512 - Benefits	173,011	193,319	238,982	23.62%	CARE	6(46%)	5(38%)
Operating Expenses	-	-	1,500	0.00%	DRUG	3(15%)	3(11%)
55 - InterFund/Dept Chrgs	7,824	7,920	8,474	6.99%			
61 - Other Financing Uses	63,502	57,305	58,913	2.81%			
<b>Operating Expenditure Total</b>	<b>\$423,051</b>	<b>\$626,168</b>	<b>\$863,183</b>	<b>37.85%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$423,051</b>	<b>\$626,168</b>	<b>\$863,183</b>	<b>37.85%</b>			
Net Cost to General Fund	(\$423,051)	(\$626,168)	(\$863,183)	37.85%			
<b>Full Time Positions</b>	<b>5</b>	<b>5</b>	<b>8</b>				
<b>Capital Replacement Schedule 2024</b>							
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						



# 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 to provide oversight and supervision of such board.

## Description

The Forsyth County Board of Equalization (BOE) consists of citizens of the county appointed by the Grand Jury for the purpose of providing independent and unbiased hearings of appeals regarding property taxes.

## Contact

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

**Email:** Boe@forsythco.com



<u>Budget Summary:</u>					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>			
<b>Expense</b>							
511 - Salaries	\$33,750	\$35,250	\$50,000	41.84%			
512 - Benefits	2,180	2,697	2,984	10.64%			
52 - Purch/Contr Services	316	11,300	11,300	0.00%			
53 - Supplies	1,123	4,000	4,000	0.00%			
<b>Operating Expenses</b>	<b>\$37,370</b>	<b>\$53,247</b>	<b>\$68,284</b>	<b>28.24%</b>			
55 - InterFund/Dept Chrgs	-	-	-	0.00%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$37,370</b>	<b>\$53,247</b>	<b>\$68,284</b>	<b>28.24%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$37,370</b>	<b>\$53,247</b>	<b>\$68,284</b>	<b>28.24%</b>			
Net Cost to General Fund	(\$37,370)	(\$53,247)	(\$68,284)	28.24%			
<b>Full Time Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Capital Replacement Schedul</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						

# 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.

## Contact

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



## 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.

<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	\$1,338,267	\$1,475,000	\$1,440,000	-2.37%			
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%	3,406	3,706	4,100
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$1,338,267</b>	<b>\$1,475,000</b>	<b>\$1,440,000</b>	<b>-2.37%</b>			
<b>Expense</b>							
511 - Salaries	\$1,789,301	\$2,030,335	\$2,117,283	4.28%	14,118	15,250	16,000
512 - Benefits	990,135	1,029,486	1,044,845	1.49%			
52 - Purch/Contr Services	290,914	333,181	333,750	0.17%			
53 - Supplies	113,633	124,769	125,200	0.35%			
<b>Operating Expenses</b>	<b>\$3,183,983</b>	<b>\$3,517,771</b>	<b>\$3,621,078</b>	<b>2.94%</b>	771	800	830
55 - InterFund/Dept Chrgs	28,812	29,112	32,400	11.29%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$3,212,795</b>	<b>\$3,546,883</b>	<b>\$3,653,478</b>	<b>3.01%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$3,212,795</b>	<b>\$3,546,883</b>	<b>\$3,653,478</b>	<b>3.01%</b>			
Net Cost to General Fund	(\$1,874,528)	(\$2,071,883)	(\$2,213,478)	6.83%			
<b>Full Time Positions</b>	<b>33</b>	<b>33</b>	<b>34</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						

# 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>

<u>Budget Summary:</u>				
	2022	2023	2024	
	Actual	Adopted	Adopted	% Inc/Dec
		Budget	Budget	from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$850,009	\$1,007,535	\$1,071,337	6.33%
512 - Benefits	308,234	403,468	398,270	-1.29%
52 - Purch/Contr Services	236,610	244,300	278,800	14.12%
53 - Supplies	18,907	31,300	32,400	3.51%
<b>Operating Expenses</b>	<b>\$1,413,761</b>	<b>\$1,686,603</b>	<b>\$1,780,807</b>	<b>5.59%</b>
54-New Capital	-	-	-	0.00%
55 - InterFund/Dept Chrgs	5,640	5,700	6,099	7.00%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$1,419,401</b>	<b>\$1,692,303</b>	<b>\$1,786,906</b>	<b>5.59%</b>
54 - Capital Outlays	1,080	-	-	0.00%
<b>Expenditure Total</b>	<b>\$1,420,481</b>	<b>\$1,692,303</b>	<b>\$1,786,906</b>	<b>5.59%</b>
Net Cost to General Fund	(\$1,420,481)	(\$1,692,303)	(\$1,786,906)	5.59%
<b>Full Time Positions</b>	<b>10</b>	<b>12</b>	<b>12</b>	<b>0.00%</b>
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# 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>



Current Service Level:	Division	Budget Changes				
		Total	Salary	FICA	Benefits	Capital Non-Capital
Prosecutor State Supplement		\$13,565	\$10,000	\$765	-	\$2,800
<b>Total Current and Revised Service Level Requests</b>		<b>\$13,565</b>	<b>\$10,000</b>	<b>\$765</b>	<b>\$0</b>	<b>\$0</b>
Budget Summary:						
		2022	2023	2024	% Inc/Dec	
		Actual	Adopted Budget	Adopted Budget	from 2023	
<b>Revenue</b>						
31 - Taxes		-	-	-	0.00%	
33 - Intergovern Revenues		-	-	-	0.00%	
34 - Charges for Services		-	-	-	0.00%	
35 - Fines & Forfeit		-	-	-	0.00%	
37 - Contributions & Donations		-	-	-	0.00%	
38 - Miscellaneous Rev		\$8,120	\$7,500	\$5,500	-26.67%	
39 - Other Financing SrCs		-	-	-	0.00%	
<b>Revenue Total</b>		<b>\$8,120</b>	<b>\$7,500</b>	<b>\$5,500</b>	<b>-26.67%</b>	
<b>Expense</b>						
511 - Salaries		\$687,228	\$689,433	\$748,385	8.55%	
512 - Benefits		318,758	302,945	301,079	-0.62%	
52 - Purch/Contr Services		21,828	27,400	26,200	-4.38%	
53 - Supplies		28,933	22,100	23,800	7.69%	
<b>Operating Expenses</b>		<b>\$1,036,747</b>	<b>\$1,041,878</b>	<b>\$1,099,464</b>	<b>5.53%</b>	
55 - InterFund/Dept Chrgs		18,132	18,636	26,191	40.54%	
59 - Contingencies		-	-	-	0.00%	
<b>Operating Expenditure Total</b>		<b>\$1,054,879</b>	<b>\$1,060,514</b>	<b>\$1,125,655</b>	<b>6.14%</b>	
54 - Capital Outlays		-	39,713	-	-100.00%	
<b>Expenditure Total</b>		<b>\$1,054,879</b>	<b>\$1,100,227</b>	<b>\$1,125,655</b>	<b>2.31%</b>	
<b>Net Cost to General Fund</b>		<b>(\$1,046,760)</b>	<b>(\$1,092,727)</b>	<b>(\$1,120,155)</b>	<b>2.51%</b>	
<b>Full Time Positions</b>		<b>9</b>	<b>9</b>	<b>9</b>		
<b>Capital Replacement Schedule</b>						
	2024					
Vehicles		-	-	-		
Equipment		-	-	-		
Other		-	-	-		
<b>Totals</b>		<b>\$0</b>				

# 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>



<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023		2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%	1. Number of First Appearance Hearings attended by Indigent Defense personnel	309	309	309
33 - Intergovern Revenues	\$124,155	\$124,000	\$124,000	0.00%	2. Number of cases opened by the Indigent Defense	2,878	3,022	3,173
34 - Charges for Services	34,758	\$48,000	38,000	-20.83%	3. Number of cases for which an attorney was appointed	766	805	845
35 - Fines & Forfeit	-	-	-	0.00%	4. Number of cases for which an attorney was appointed by court order for Juvenile Court	103	108	114
37 - Contributions & Donations	-	-	-	0.00%	5. Number of inmates spoken to by Indigent Defense at 1st Appearance Hearings	2,680	2,921	3,184
38 - Miscellaneous Rev	-	-	-	0.00%				
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$158,913</b>	<b>\$172,000</b>	<b>\$162,000</b>	<b>-5.81%</b>				
<b>Expense</b>								
511 - Salaries	\$299,011	\$370,123	\$356,701	-3.63%				
512 - Benefits	155,580	167,274	162,956	-2.58%				
52 - Purch/Contr Services	1,271,053	1,182,438	1,475,870	24.82%				
53 - Supplies	837	2,500	6,000	140.00%				
<b>Operating Expenses</b>	<b>\$1,726,481</b>	<b>\$1,722,335</b>	<b>\$2,001,527</b>	<b>16.21%</b>				
55 - InterFund/Dept Chrgs	5,352	5,400	5,778	7.00%				
<b>Operating Expenditure Total</b>	<b>\$1,731,833</b>	<b>\$1,727,735</b>	<b>\$2,007,305</b>	<b>16.18%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$1,731,833</b>	<b>\$1,727,735</b>	<b>\$2,007,305</b>	<b>16.18%</b>				
Net Cost to General Fund	(\$1,572,920)	(\$1,555,735)	(\$1,845,305)	18.61%				
<b>Full Time Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>					
<b>Capital Replacement Schedule</b>	<b>2024</b>							
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# 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.

## Contact

Website: <https://forsythcourts.com/About/Juvenile-Court>

## 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.



Budget Summary:					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimate d	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	\$103,000	\$100,000	\$100,000	0.00%			
34 - Charges for Services	-	-	-	0.00%	14	32	34
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	909	6,000	3,000	-50.00%			
39 - Other Financing Srcs	-	-	-	0.00%	67	72	77
<b>Revenue Total</b>	<b>\$103,909</b>	<b>\$106,000</b>	<b>\$103,000</b>	<b>0.00%</b>			
<b>Expense</b>							
511 - Salaries	\$882,111	\$925,363	\$966,577	4.45%			
512 - Benefits	337,250	336,470	331,480	-1.48%			
52 - Purch/Contr Services	721,764	1,061,205	1,089,805	2.70%			
53 - Supplies	21,891	37,500	45,200	20.53%			
<b>Operating Expenses</b>	<b>\$1,963,015</b>	<b>\$2,360,538</b>	<b>\$2,433,062</b>	<b>3.07%</b>			
55 - InterFund/Dept Chrgs	18,636	18,780	20,095	7.00%			
59 - Other Financing Uses	-	-	-	0.00%	47	53	59
<b>Operating Expenditure Total</b>	<b>\$1,981,651</b>	<b>\$2,379,318</b>	<b>\$2,453,157</b>	<b>3.10%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$1,981,651</b>	<b>\$2,379,318</b>	<b>\$2,453,157</b>	<b>3.10%</b>			
Net Cost to General Fund	(\$1,877,742)	(\$2,273,318)	(\$2,350,157)	3.38%			
<b>Full Time Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						

# 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>



<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	\$10,000	-	-100.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	\$1,002	\$1,000	\$1,000	0.00%	1. Cases Filed Civil & Criminal	6,607	7,000
35 - Fines & Forfeit	262,718	350,000	315,000	-10.00%			7,350
37 - Contributions & Donations	-	-	-	0.00%	2. Cases Processed Civil & Criminal		
38 - Miscellaneous Rev	8,345	1,500	1,500	0.00%		5,625	6,000
39 - Other Financing Srcs	-	-	-	0.00%			6,300
<b>Revenue Total</b>	<b>\$272,065</b>	<b>\$362,500</b>	<b>\$317,500</b>	<b>-12.41%</b>	3. First Appearance Bond Hearings	2,987	3,300
<b>Expense</b>							
511 - Salaries	\$972,975	\$1,090,477	\$1,141,870	4.71%	4. Number of Warrants Issued	3,318	3,430
512 - Benefits	392,132	410,979	390,709	-4.93%			
52 - Purch/Contr Services	48,769	84,323	89,268	5.86%			
53 - Supplies	23,780	27,000	27,000	0.00%			
<b>Operating Expenses</b>	<b>\$1,437,656</b>	<b>\$1,612,779</b>	<b>\$1,648,847</b>	<b>2.24%</b>			
55 - InterFund/Dept Chrgs	14,628	14,784	15,818	6.99%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$1,452,284</b>	<b>\$1,627,563</b>	<b>\$1,664,665</b>	<b>2.28%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$1,452,284</b>	<b>\$1,627,563</b>	<b>\$1,664,665</b>	<b>2.28%</b>			
Net Cost to General Fund	(\$1,180,219)	(\$1,265,063)	(\$1,347,165)	6.49%			
<b>Full Time Positions</b>	<b>12</b>	<b>12</b>	<b>12</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						

# 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>

<u>Budget Summary</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%	1-New Bond Cases Opened	1,313	1,450
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%	2-New Level 4 Bond Cases Opened	334	360
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	3-Drug Screens Performed	6,078	6,500
<b>Expense</b>							
511 - Salaries	\$215,841	\$233,472	\$241,055	3.25%			
512 - Benefits	122,270	128,309	127,143	-0.91%			
52 - Purch/Contr Services	1,968	8,200	8,600	4.88%	4-Bond Supervision Compliance Percentage Rate	98	97
53 - Supplies	19,249	22,200	23,200	4.50%			
<b>Operating Expenses</b>	<b>\$359,328</b>	<b>\$392,181</b>	<b>\$399,998</b>	<b>1.99%</b>			
55 - InterFund/Dept Chrgs	3,072	3,096	3,313	7.01%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$362,400</b>	<b>\$395,277</b>	<b>\$403,311</b>	<b>2.03%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$362,400</b>	<b>\$395,277</b>	<b>\$403,311</b>	<b>2.03%</b>			
Net Cost to General Fund	(\$362,400)	(\$395,277)	(\$403,311)	2.03%			
<b>Full Time Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles							
Equipment							
Other							
<b>Totals</b>	<b>\$0</b>						



# 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, firearms 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>



Budget Summary:					Workload and Performance Measures			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected	
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	\$400,967	\$370,000	\$335,000	-9.46%				
33 - Intergovern Revenues	-	-	-	0.00%				
34 - Charges for Services	402,625	475,000	365,000	-23.16%	1. Passports Issued	5,087	5,800	5800-8000
35 - Fines & Forfeit	-	-	-	0.00%				
37 - Contributions & Donations	-	-	-	0.00%	2. Marriage License Applications	1528	1500	1600
38 - Miscellaneous Rev	-	-	-	0.00%				
39 - Other Financing Srcs	-	-	-	0.00%	3. Weapons Carry License & Renewals	2385	2700	2700
<b>Revenue Total</b>	<b>\$803,591</b>	<b>\$845,000</b>	<b>\$700,000</b>	<b>-17.16%</b>	4. Birth Certificate Requests	3528	4050	4500
<b>Expense</b>								
511 - Salaries	\$837,408	\$879,680	\$907,090	3.12%	5. Death Certificate Requests	1788	2000	2100
512 - Benefits	434,085	454,620	409,363	-9.95%				
52 - Purch/Contr Services	119,050	233,800	244,300	4.49%				
53 - Supplies	32,635	41,200	41,200	0.00%				
<b>Operating Expenses</b>	<b>\$1,423,178</b>	<b>\$1,609,300</b>	<b>\$1,601,953</b>	<b>-0.46%</b>				
55 - InterFund/Dept Chrgs	14,688	14,844	15,883	7.00%				
59 - Contingencies	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$1,437,866</b>	<b>\$1,624,144</b>	<b>\$1,617,836</b>	<b>-0.39%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$1,437,866</b>	<b>\$1,624,144</b>	<b>\$1,617,836</b>	<b>-0.39%</b>				
Net Cost to General Fund	(\$634,275)	(\$779,144)	(\$917,836)	17.80%				
<b>Full Time Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>					
<b>Capital Replacement Schedule</b>	<b>2024</b>							
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# 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>



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	\$223,663	\$265,000	\$210,000	-20.75%
35 - Fines & Forfeit	2,629,490	1,850,000	1,900,000	2.70%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$2,853,153</b>	<b>\$2,115,000</b>	<b>\$2,110,000</b>	<b>-0.24%</b>
<b>Expense</b>				
511 - Salaries	\$783,112	\$867,518	\$928,590	7.04%
512 - Benefits	294,285	311,529	312,956	0.46%
52 - Purch/Contr Services	33,523	47,400	48,600	2.53%
53 - Supplies	13,086	21,600	22,600	4.63%
<b>Operating Expenses</b>	<b>\$1,124,006</b>	<b>\$1,248,047</b>	<b>\$1,312,746</b>	<b>5.18%</b>
55 - InterFund/Dept Chrgs	14,700	14,832	15,870	7.00%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$1,138,706</b>	<b>\$1,262,879</b>	<b>\$1,328,616</b>	<b>5.21%</b>
54 - Capital Outlays	960	-	-	0.00%
<b>Expenditure Total</b>	<b>\$1,139,666</b>	<b>\$1,262,879</b>	<b>\$1,328,616</b>	<b>5.21%</b>
Net (Cost) to General Fund	\$1,713,487	\$852,121	\$781,384	-8.30%
<b>Full Time Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	
<b>Capital Replacement Schedule</b>				
Vehicles	2024	-	-	-
Equipment		-	-	-
Other		-	-	-
<b>Totals</b>		<b>\$0</b>		

# 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.



**EQUAL JUSTICE UNDER LAW**



## 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>

<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	\$49,950	\$50,000	\$50,000	0.00%	12,956	14,000	14,600
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	179,553	225,000	175,000	-22.22%			
39 - Other Financing Srcs	-	-	-	0.00%	13,386	12,750	13,400
<b>Revenue Total</b>	<b>\$229,503</b>	<b>\$275,000</b>	<b>\$225,000</b>	<b>-18.18%</b>			
<b>Expense</b>							
511 - Salaries	\$1,510,742	\$1,487,391	\$1,633,577	9.83%			
512 - Benefits	576,862	600,697	653,721	8.83%			
52 - Purch/Contr Services	26,500	37,285	41,700	11.84%			
53 - Supplies	25,523	29,600	32,700	10.47%			
<b>Operating Expenses</b>	<b>\$2,139,627</b>	<b>\$2,154,973</b>	<b>\$2,361,698</b>	<b>9.59%</b>			
55 - InterFund/Dept Chrgs	32,016	32,952	39,008	18.38%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$2,171,643</b>	<b>\$2,187,925</b>	<b>\$2,400,706</b>	<b>9.73%</b>			
54 - Capital Outlays	-	\$38,378	-	-100.00%			
<b>Expenditure Total</b>	<b>\$2,171,643</b>	<b>\$2,226,303</b>	<b>\$2,400,706</b>	<b>7.83%</b>			
<b>Net Cost to General Fund</b>	<b>(\$1,942,140)</b>	<b>(\$1,951,303)</b>	<b>(\$2,175,706)</b>	<b>11.50%</b>			
Full Time Positions	19	20	21				
<b>Capital Replacement Schedule 2024</b>							
Vehicles	-						
Equipment	\$4,000						
Other	-						
<b>Totals</b>	<b>\$4,000</b>						

# 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>



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	\$174,206	\$170,000	\$165,000	-2.94%
35 - Fines & Forfeit	234,297	150,000	175,000	16.67%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	5	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$408,508</b>	<b>\$320,000</b>	<b>\$340,000</b>	<b>6.25%</b>
<b>Expense</b>				
511 - Salaries	\$462,993	\$499,207	\$494,125	-1.02%
512 - Benefits	88,520	97,690	91,270	-6.57%
52 - Purch/Contr Services	11,747	47,100	48,880	3.78%
53 - Supplies	19,394	22,800	23,700	3.95%
<b>Operating Expenses</b>	<b>\$582,654</b>	<b>\$666,797</b>	<b>\$657,975</b>	<b>-1.32%</b>
55 - InterFund/Dept Chrgs	5,724	5,748	6,150	6.99%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$588,378</b>	<b>\$672,545</b>	<b>\$664,125</b>	<b>-1.25%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$588,378</b>	<b>\$672,545</b>	<b>\$664,125</b>	<b>-1.25%</b>
Net Cost to General Fund	(\$179,870)	(\$352,545)	(\$324,125)	-8.06%
<b>Full Time Positions</b>	2	2	2	
<b>Capital Replacement Schedule</b>				
	2024			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# Public Safety



Forsyth County Sheriff Office in downtown Cumming, GA



Sheriff vehicles outside of the County Admin building

Department	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Ambulance Service	\$1,025,088	\$1,055,841	\$1,087,516	3.0%
Coroner's Office	181,748	201,334	218,820	8.7%
Emergency Management Agency	426,712	452,426	504,952	11.6%
Public Safety Radio System	248,183	367,338	325,039	-11.5%
Sheriff's Office	54,993,520	61,940,019	66,646,884	7.6%
<b>Total Public Safety</b>	<b>\$56,875,250</b>	<b>\$64,016,958</b>	<b>\$68,783,211</b>	<b>7.4%</b>

\* The Fire Department and E911 Call Center are 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 a third-party provider for the county.



<b>Budget Summary:</b>				
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>
<b>Revenue</b>				
31 - Taxes	\$0	\$0	\$0	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	\$1,025,088	\$1,055,841	\$1,087,516	3.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$1,025,088</b>	<b>\$1,055,841</b>	<b>\$1,087,516</b>	<b>3.00%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$1,025,088</b>	<b>\$1,055,841</b>	<b>\$1,087,516</b>	<b>3.00%</b>
Net Cost to General Fund	(\$1,025,088)	(\$1,055,841)	(\$1,087,516)	3.00%
<b>Full Time Positions</b>	-	-	-	
<b>Capital Replacement Schedule</b>				
	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# 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>

<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	\$0	\$0	\$0	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$128,697	\$134,471	\$137,620	2.34%
512 - Benefits	16,057	13,167	17,297	31.37%
52 - Purch/Contr Services	19,935	26,000	26,000	0.00%
53 - Supplies	13,387	24,000	24,000	0.00%
<b>Operating Expenses</b>	<b>178,076</b>	<b>197,638</b>	<b>204,917</b>	<b>3.68%</b>
55 - InterFund/Dept Chrgs	3,672	3,696	13,903	276.16%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$181,748</b>	<b>\$201,334</b>	<b>\$218,820</b>	<b>8.69%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$181,748</b>	<b>\$201,334</b>	<b>\$218,820</b>	<b>8.69%</b>
Net Cost to General Fund	(\$181,748)	(\$201,334)	(\$218,820)	8.69%
<b>Full Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Capital Replacement Schedule</b>				
Vehicles	2024			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# 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.

## Contact

**Website:**

<https://www.forsythco.com/Departments-Offices/Emergency-Management-Agency>

## 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.



Budget Summary:					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	\$600	\$600	\$600	0.00%	Hours of Training Provided	110	240
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%	Emergency Management Plans Reviewed	4	6
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	9,536	-	-	0.00%			
<b>Revenue Total</b>	<b>\$10,136</b>	<b>\$600</b>	<b>\$600</b>	<b>0.00%</b>	All Hazards Exercises Conducted	2	4
<b>Expense</b>							
511 - Salaries	\$168,468	\$173,582	\$190,585	9.80%			
512 - Benefits	98,478	91,879	123,194	34.08%			
52 - Purch/Contr Services	89,417	87,105	100,955	15.90%	EM Partners Meetings Conducted	0	3
53 - Supplies	17,860	24,700	26,300	6.48%			
<b>Operating Expenses</b>	<b>369,223</b>	<b>377,266</b>	<b>441,034</b>	<b>16.90%</b>			
55 - InterFund/Dept Chrgs	5,136	5,160	13,918	169.73%			
61 - Other Financing Uses	50,133	50,000	50,000	0.00%			
<b>Operating Expenditure Total</b>	<b>\$424,492</b>	<b>\$432,426</b>	<b>\$504,952</b>	<b>16.77%</b>			
54 - Capital Outlays	2,220	20,000	-	-100.00%			
<b>Expenditure Total</b>	<b>\$426,712</b>	<b>\$452,426</b>	<b>\$504,952</b>	<b>11.61%</b>			
Net Cost to General Fund	(\$416,575)	(\$451,826)	(\$504,352)	11.63%			
<b>Full Time Positions</b>	<b>2</b>	<b>3</b>	<b>4</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles							
Equipment							
Other							
<b>Totals</b>	<b>\$0</b>						



# 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.

## Contact

**Website:**

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



## 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.

<u>Budget Summary</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%	None reported		
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%	Avg Answer of Income calls (goal less than 10 seconds.		
38 - Miscellaneous Rev	\$36,960	\$31,200	-	-100.00%			
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$36,960</b>	<b>\$31,200</b>	<b>\$0</b>	<b>-100.00%</b>	Calls Processed (All Calls)		
<b>Expense</b>							
511 - Salaries	\$90,982	\$88,355	\$95,343	7.91%	322,485	320,000	330,000
512 - Benefits	33,867	34,352	34,360	0.02%	Calls for Service		
52 - Purch/Contr Services	73,926	103,704	135,311	30.48%			
53 - Supplies	45,459	50,800	50,800	0.00%			
<b>Operating Expenses</b>	<b>\$244,235</b>	<b>\$277,211</b>	<b>\$315,814</b>	<b>13.93%</b>	245,895	240,000	245,000
54 - Capital Outlays	-	86,167	-	-100.00%			
55 - InterFund/Dept Chrgs	3,948	3,960	9,225	132.95%			
58- Debt Service	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$248,183</b>	<b>\$367,338</b>	<b>\$325,039</b>	<b>-11.52%</b>			
54 - Capital Outlays-CARP	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$248,183</b>	<b>\$367,338</b>	<b>\$325,039</b>	<b>-11.52%</b>			
Net Cost to General Fund	(\$211,223)	(\$336,138)	(\$325,039)	-3.30%			
<b>Full Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>				
<b>Capital Replacement Schedule</b>							
Radio System	2024						
Equipment - 2 Desk Top - Under SO IT	1,800,000						
(1) Camera, (1) for Radio Master System	\$3,700						
<b>Totals</b>	<b>\$1,803,700</b>						

# 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.

## Contact

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

## 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.



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	\$5,000	-	-100.00%
34 - Charges for Services	2,030,126	2,175,300	2,794,400	28.46%
35 - Fines & Forfeit	1,337	0	0	0.00%
36 - Investment Income	0	0	0	
37 - Contributions & Donations	603,563	352,000	613,200	74.20%
38 - Miscellaneous Rev	0	0	0	0.00%
39 - Other Financing Srcs	0	0	0	0.00%
<b>Revenue Total</b>	<b>\$2,635,026</b>	<b>\$2,532,300</b>	<b>\$3,407,600</b>	<b>34.57%</b>
<b>Expense</b>				
511 - Salaries	\$30,065,809	\$36,138,078	\$38,019,835	5.21%
512 - Benefits	14,345,154	15,195,188	15,631,322	2.87%
52 - Purch/Contr Services	5,679,808	5,993,817	7,627,464	27.26%
53 - Supplies	3,014,681	2,833,441	3,295,270	16.30%
<b>Operating Expenses</b>	<b>53,105,451</b>	<b>60,160,524</b>	<b>64,573,891</b>	<b>7.34%</b>
55 - InterFund/Dept Chrgs	1,475,784	1,531,248	1,638,436	7.00%
61 - Other Financing Uses	155,010	34,707	35,844	3.28%
<b>Operating Expenditure Total</b>	<b>\$54,736,245</b>	<b>\$61,726,479</b>	<b>\$66,248,171</b>	<b>7.33%</b>
54 - Capital Outlays	257,274	213,540	398,713	86.72%
<b>Expenditure Total</b>	<b>\$54,993,520</b>	<b>\$61,940,019</b>	<b>\$66,646,884</b>	<b>7.60%</b>
Net Cost to General Fund	(\$52,358,494)	(\$59,407,719)	(\$63,239,284)	6.45%
<b>Full Time Positions</b>	<b>482</b>	<b>486</b>	<b>505</b>	
<b>Capital Replacement Schedule</b>				
	<b>2024</b>			
Vehicles	1,075,000			
Equipment	259,990			
Site Improvements	250,000			
<b>Totals</b>	<b>\$1,584,990</b>			

# Public Health & Welfare



**Forsyth County Public Transportation Access Forsyth** 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.



Department	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Animal Services	\$744,209	\$836,248	\$986,409	18.0%
Animal Shelter	1,614,482	1,981,065	2,256,635	13.9%
Mental Health Administration	60,444	60,444	60,475	0.1%
Non-Profit Funding	149,531	250,000	250,000	0.0%
Public Health Administration	153,990	153,244	162,172	5.8%
Public Transportation	831,845	919,776	1,384,491	50.5%
Public Welfare	102,026	185,672	185,719	0.0%
Senior Services	2,056,728	2,470,587	2,612,336	5.7%
<b>Total Public Health &amp; Welfare</b>	<b>\$5,713,254</b>	<b>\$6,857,036</b>	<b>\$7,898,237</b>	<b>15.2%</b>



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>



Current Service Level:	Division	Total	Budget Changes					
			Salary	FICA	Benefits	Capital	Non-Capital	
(1) Animal Services Officer Sr.		\$87,512	\$49,927	\$3,819	\$27,410	\$0	\$6,356	
<b>Total Current and Revised Service Level Requests</b>		<b>\$87,512</b>	<b>\$49,927</b>	<b>\$3,819</b>	<b>\$27,410</b>	<b>\$0</b>	<b>\$6,356</b>	
<b>Budget Summary:</b>								
		2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	Workload and Performance Measures		
<b>Revenue</b>						2022 Actual	2023 Estimated	2024 Projected
31 - Taxes		-	-	-	0.00%			
32 - Licenses & Permits		\$115,915	\$105,000	\$110,250	5.00%			
33 - Intergovern Revenues		-	-	-	0.00%	65	80	100
34 - Charges for Services		-	-	-	0.00%			
35 - Fines & Forfeit		-	-	-	0.00%			
37 - Contributions & Donations		-	-	-	0.00%			
38 - Miscellaneous Rev		-	-	-	0.00%			
39 - Other Financing SrCs		-	-	-	0.00%	25	30	37
<b>Revenue Total</b>		<b>\$115,915</b>	<b>\$105,000</b>	<b>\$110,250</b>	<b>5.00%</b>			
<b>Expense</b>								
511 - Salaries		\$406,579	\$447,005	\$534,290	19.53%			
512 - Benefits		249,397	277,863	312,133	12.33%			
52 - Purch/Contr Services		29,106	52,240	61,396	17.53%			
53 - Supplies		43,660	47,200	54,900	16.31%			
<b>Operating Expenses</b>		<b>\$728,743</b>	<b>\$824,308</b>	<b>\$962,719</b>	<b>16.79%</b>			
55 - InterFund/Dept Chrgs		11,676	11,940	23,690	98.41%			
59 - Contingencies		-	-	-	0.00%			
<b>Operating Expenditure Total</b>		<b>\$740,419</b>	<b>\$836,248</b>	<b>\$986,409</b>	<b>17.96%</b>			
54 - Capital Outlays		3,790	-	-	0.00%			
<b>Expenditure Total</b>		<b>\$744,209</b>	<b>\$836,248</b>	<b>\$986,409</b>	<b>17.96%</b>			
Net Cost to General Fund		(\$628,293)	(\$731,248)	(\$876,159)	19.82%			
<b>Full Time Positions</b>		<b>9</b>	<b>9</b>	<b>9</b>				
<b>Capital Replacement Schedule</b>								
	2024							
Vehicles		-						
Equipment		-						
Other		-						
<b>Totals</b>		<b>\$0</b>						

# 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.

## Contact

Website: <https://www.forsythco.com/animal-shelter>

## 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.



Current Service Level: (1) Animal Shltr Prog Coord - (110)	Division	Total	Budget Changes					
			Salary	FICA	Benefits	Capital Non-Capital		
		\$84,349	\$43,366	\$3,317	\$27,410	5,800 4,456		
<b>Total Current and Revised Level Requests</b>		<b>\$84,349</b>	<b>\$43,366</b>	<b>\$3,317</b>	<b>\$27,410</b>	<b>\$5,800 \$4,456</b>		
Budget Summary:		2022	2023	2024	% Inc/Dec	Workload and Performance Measures		
		Actual	Adopted Budget	Adopted Budget	from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%				
33 - Intergovern Revenues	-	-	-	0.00%				
34 - Charges for Services	\$46,009	\$54,500	\$57,300	5.14%				
35 - Fines & Forfeit	-	-	-	0.00%				
37 - Contributions & Donations	23,536	100,000	100,000	0.00%				
38 - Miscellaneous Rev	-	-	-	0.00%				
39 - Other Financing Srce	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$69,545</b>	<b>\$154,500</b>	<b>\$157,300</b>	<b>1.81%</b>				
<b>Expense</b>								
511 - Salaries	\$778,815	\$1,044,305	\$1,098,867	5.22%				
512 - Benefits	476,254	633,472	628,082	-0.85%				
52 - Purch/Contr Services	179,112	101,420	245,012	141.58%				
53 - Supplies	161,545	182,500	236,900	29.81%				
55 - InterFund/Dept Chrgs	18,756	19,368	21,974	13.46%				
61 - Other Financing Uses	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$1,614,482</b>	<b>\$1,981,065</b>	<b>\$2,230,835</b>	<b>12.61%</b>				
54 - Capital Outlays	-	-	25,800	0.00%				
<b>Expenditure Total</b>	<b>\$1,614,482</b>	<b>\$1,981,065</b>	<b>\$2,256,635</b>	<b>13.91%</b>				
Net Cost to General Fund	(\$1,544,937)	(\$1,826,565)	(\$2,099,335)	14.93%				
<b>Full Time Positions</b>	<b>19</b>	<b>22</b>	<b>23</b>					
<b>Capital Replacement Schedule 2024</b>								
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# 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.



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

## 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:** <https://www.avitapartners.org/>

<u>Budget Summary:</u>		2023	2024	
	2022 Actual	Adopted Budget	Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
Operating Expenses	-	-	-	0.00%
55 - InterFund/Dept Chrgs	\$444	\$444	\$475	6.98%
57 - Other Costs	60,000	60,000	60,000	0.00%
<b>Operating Expenditure Total</b>	<b>\$60,444</b>	<b>\$60,444</b>	<b>\$60,475</b>	<b>0.05%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$60,444</b>	<b>\$60,444</b>	<b>\$60,475</b>	<b>0.05%</b>
Net Cost to General Fund	(\$60,444)	(\$60,444)	(\$60,475)	0.05%
<b>Full Time Positions</b>	-	-	-	-
<b>Capital Replacement Schedule</b>				
Vehicles	2024	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
<b>Totals</b>	<b>\$0</b>	-	-	-

# Non -Profit Funding

## Description

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



<u>Budget Summary:</u>		2023	2024	
	2022 Actual	Adopted Budget	Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$0	\$0	\$0	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	\$15,000	\$15,000	0.00%
<b>Operating Expenses</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0.00%</b>
57 - Other Costs	149,531	235,000	235,000	0.00%
59 - Payments to other govts	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$149,531</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>0.00%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$149,531</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>0.00%</b>
Net Cost to General Fund	(\$149,531)	(\$250,000)	(\$250,000)	0.00%
<b>Full Time Positions</b>	-	-	-	
<b>Capital Replacement Schedule</b>				
	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# Public Health Administration

## Mission

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

## Contact

Website: <http://www.forsythhd.com/>

## Description

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



Budget Summary:					Workload and Performance Measures			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023		2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%	1. Immunization Services	27,284	29,960	32,956
32 - Licenses & Permits	-	-	-	0.00%	2. Child Health Services	6,387	9,269	13,441
33 - Intergovern Revenues	-	-	-	0.00%	3. Dental Services	2,366	1,929	2,277
34 - Charges for Services	-	-	-	0.00%	4. Revenue	\$2,917,443	\$3,354,965	\$3,380,864
35 - Fines & Forfeit	-	-	-	0.00%	5. Expenditures	\$2,905,664	\$2,660,834	\$3,380,864
37 - Contributions & Donations	-	-	-	0.00%				
38 - Miscellaneous Rev	\$10,082	\$5,000	\$5,000	0.00%				
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$10,082</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0.00%</b>				
<b>Expense</b>								
511 - Salaries	-	-	-	0.00%				
512 - Benefits	-	-	-	0.00%				
52 - Purch/Contr Services	\$1,183	\$1,400	\$1,500	7.14%				
53 - Supplies	6,263	5,300	5,200	-1.89%				
<b>Operating Expenses</b>	<b>\$7,446</b>	<b>\$6,700</b>	<b>\$6,700</b>	<b>0.00%</b>				
55 - InterFund/Dept Chrgs	2,544	2,544	11,472	350.94%				
57 - Other Costs	144,000	144,000	144,000	0.00%				
<b>Operating Expenditure Total</b>	<b>\$153,990</b>	<b>\$153,244</b>	<b>\$162,172</b>	<b>5.83%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$153,990</b>	<b>\$153,244</b>	<b>\$162,172</b>	<b>5.83%</b>				
Net Cost to General Fund	(\$143,909)	(\$148,244)	(\$157,172)	6.02%				
<b>Full Time Positions</b>	-	-	-					
<b>Capital Replacement Schedule</b>	<b>2024</b>							
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							



# Public Transportation

## Mission

The mission of the Access Forsyth 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:

- Access Forsyth 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>



Revised Service Level:	Division	Budget Changes					
		Total	Salary	FICA	Benefits	Capital	Non-Capital
(5) Van Driver-Grade - 101 - Part-time		\$79,279	\$73,645	\$5,634	\$0	\$0	\$0
(1) Staff Services Clerk - F-T (103)		68,290	32,549	2,490	27,410	-	5,841
<b>Total Current Service Level Requests</b>		<b>\$147,569</b>	<b>\$106,194</b>	<b>\$8,124</b>	<b>\$27,410</b>	<b>\$0</b>	<b>\$5,841</b>
<b>Budget Summary:</b>		<b>2023</b>	<b>2024</b>	<b>Workload and Performance Measures</b>			
	<b>2022 Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>% Inc/Dec from 2023</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%	1- Common Courtesy Trips Provided		
33 - Intergovern Revenues	-	-	-	0.00%	12,560	16,800	18,000
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%	2- Access Forsyth trips provided		
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%	23,552	32,328	37,500
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	3- Access Forsyth On-Time Performance		
<b>Expense</b>					1	1	1
511 - Salaries	-	-	\$106,194	0.00%			
512 - Benefits	-	-	35,534	0.00%	4- Access Forsyth Trips Per Hour		
52 - Purch/Contr Services	302,606	310,000	429,841	38.66%	1.65	2.17	2.45
53 - Supplies	-	-	-	0.00%			
<b>Operating Expenses</b>	<b>302,606</b>	<b>310,000</b>	<b>571,569</b>	<b>84.38%</b>	5- Access Forsyth Cost per Trip		
55 - InterFund/Dept Chrgs	-	-	-	0.00%	\$46	\$41	\$38
57 - Intergovernmental Payments	-	-	-	0.00%			
61 - Other Financing Uses	529,239	609,776	811,922	33.15%	6- Access Forsyth Cost per Trip		
<b>Operating Expenditure Total</b>	<b>\$831,845</b>	<b>\$919,776</b>	<b>\$1,383,491</b>	<b>50.42%</b>	\$23	\$25	\$24
54 - Capital Outlays	-	-	\$1,000	0.00%			
<b>Expenditure Total</b>	<b>\$831,845</b>	<b>\$919,776</b>	<b>\$1,384,491</b>	<b>50.52%</b>			
Net Cost to General Fund	(\$831,845)	(\$919,776)	(\$1,384,491)	50.52%			
<b>Full Time Positions</b>	<b>0</b>	<b>0</b>	<b>1</b>				
<b>Capital Replacement Schedule</b>		<b>2024</b>					
Vehicles - (5) Buses @ \$125,000		\$625,000					
Equipment		-					
Other		-					
<b>Totals</b>		<b>\$625,000</b>					

# 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.



*Georgia Division of Family  
& Children Services*

## Contact

**Website:**

<https://dfcs.georgia.gov/locations/forsyth-county>

<u>Budget Summary</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	\$0	\$0	\$0	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%	# of Children in Foster Care	75	97
34 - Charges for Services	-	-	-	0.00%			115
35 - Fines & Forfeit	-	-	-	0.00%	# of family preservation families served		
37 - Contributions & Donations	-	-	-	0.00%	per month	46	59
38 - Miscellaneous Rev	-	-	-	0.00%			75
39 - Other Financing Srcs	-	-	-	0.00%	# of assessment cases (investigations)		
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>		360	179
<b>Expense</b>						YTD	375
511 - Salaries	-	-	-	0.00%			
512 - Benefits	-	-	-	0.00%			
52 - Purch/Contr Services	\$29,050	\$45,000	\$45,000				
<b>Operating Expenses</b>	<b>\$29,050</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>0.00%</b>			
55 - InterFund/Dept Chrgs	672	672	719	6.99%			
57 - Other Costs	72,304	140,000	140,000	0.00%			
<b>Operating Expenditure Total</b>	<b>\$102,026</b>	<b>\$185,672</b>	<b>\$185,719</b>	<b>0.03%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$102,026</b>	<b>\$185,672</b>	<b>\$185,719</b>	<b>0.03%</b>			
Net Cost to General Fund	(\$102,026)	(\$185,672)	(\$185,719)	0.03%			
<b>Full Time Positions</b>	-	-	-				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						

# Senior Services

## Mission

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

## Description

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

## Contact

### Website:

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



Center at Charles Place  
595 Dahlonega Hwy  
Cumming, GA 30040

Sexton Hall Enrichment Cntr  
2115 Chloe Rd  
Cumming, GA 30041



### 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

<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023		2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%				
33 - Intergovern Revenues	-	-	-	0.00%				
34 - Charges for Services	\$123,560	\$105,500	\$120,350	14.08%	1. Homebound (MOW), Congregate and Respite Meals Served	47,608	50,000	54,000
35 - Fines & Forfeit	-	-	-	0.00%				
37 - Contributions & Donations	4,405	8,360	8,360	0.00%	2. Active Adult Memberships - Current 727	654	800	900
38 - Miscellaneous Rev	39,668	55,600	500	-99.10%				
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$167,633</b>	<b>\$169,460</b>	<b>\$129,210</b>	<b>-23.75%</b>	3. Active Adult Program Participation	15,234	20,000	25,000
<b>Expense</b>								
511 - Salaries	\$956,407	\$1,282,893	\$1,516,667	18.22%				
512 - Benefits	746,504	732,570	672,954	-8.14%	4. Department Rental Revenue	\$39,688	\$45,000	\$50,000
52 - Purch/Contr Services	57,107	75,080	99,000	31.86%				
53 - Supplies	66,041	150,300	186,000	23.75%				
55 - Inter Fund/Dept Chrgs	41,940	43,140	53,659	24.38%	5. # of Calls for assistance, referrals and Food Bank	6,960	8,400	9,500
61 - Other Financing Uses	188,729	186,604	84,056	-54.95%				
<b>Operating Expenditure Total</b>	<b>\$2,056,728</b>	<b>\$2,470,587</b>	<b>\$2,612,336</b>	<b>5.74%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$2,056,728</b>	<b>\$2,470,587</b>	<b>\$2,612,336</b>	<b>5.74%</b>				
Net Cost to General Fund	(\$1,889,095)	(\$2,301,127)	(\$2,483,126)	7.91%				
<b>Full Time Positions</b>	31	32	25					
<b>Capital Replacement Schedule 2024</b>								
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# Culture & Recreation



Central Park Playground

Pools Mill Park Covered Bridge



The new Bookmobile providing services throughout the county

Department	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Extension Services	\$144,170	\$323,563	\$326,216	0.8%
Library	7,789,542	8,000,901	8,320,985	4.0%
Parks & Recreation	12,254,107	13,044,232	15,062,053	15.5%
<b>Total Culture and Recreation</b>	<b>\$20,187,819</b>	<b>\$21,368,696</b>	<b>\$23,709,254</b>	<b>11.0%</b>



General Fund

# 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.



UNIVERSITY OF GEORGIA  
EXTENSION



## Contact

Website: <https://extension.uga.edu/county-offices/forsyth.html>



Revised Service Level:	Division	Budget Changes					
		Total	Salary	FICA	Benefits	Capital	Non-Capital
(1) 86" Flat Panel Display - wall mount		\$99	\$0	\$0	\$0	\$99.00	\$0
(1) Flat Panel Display - 65" rolling cart		549	-	-	-	549	-
(1) Optima 86" Creative Touch 5-586RK Flat Panel		4,099	-	-	-	4,099	-
(1) Optima 65" Creative Touch 5-586RK Flat Panel		1,999	-	-	-	1,999	-
<b>Total Revised Service Level Requests</b>		<b>\$6,746</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,746</b>	<b>\$0</b>

Budget Summary:					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%	1. 4-H Youth Development Programs Offered	190	210
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%	2. Number of Youth served through 4-H Outreach Programs	3,905	4,100
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	-	-	-	0.00%	3. Number of Youth Educational Contact Hours	7,625	7,800
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>			
<b>Expense</b>							
511 - Salaries	\$19,431	\$34,316	\$18,677	-45.57%	4. Adult Education Classes - 1 hr or longer	81	90
512 - Benefits	1,486	1,739	1,356	-22.02%			
<b>Pers Svcs &amp; EE Ben Total</b>	<b>\$20,917</b>	<b>\$36,055</b>	<b>\$20,033</b>	<b>-44.44%</b>			
52 - Purch/Contr Services	118,333	281,000	292,133	3.96%	5. Number of Clients served through agriculture, home horticulture, and natural resources outreach classes and individual consultations	6,800	7,000
53 - Supplies	2,136	3,700	4,300	16.22%			
<b>Operating Expenses</b>	<b>\$120,469</b>	<b>\$284,700</b>	<b>\$296,433</b>	<b>4.12%</b>			
55 - InterFund/Dept Chrgs	2,784	2,808	3,004	6.98%	6. Number of Adult Educational Contact Hours	3,008	3,100
57 - Other Costs	-	-	-	0.00%			
54 - Capital Outlays	-	-	\$6,746	0.00%			
<b>Expenditure Total</b>	<b>\$144,170</b>	<b>\$323,563</b>	<b>\$326,216</b>	<b>0.82%</b>			
Net Cost to General Fund	(\$144,170)	(\$323,563)	(\$326,216)	0.82%			
<b>Full Time Positions</b>	-	-	-				
<b>Capital Replacement Schedule 2024</b>							
Vehicles	-	-	-				
Equipment	-	-	-				
Other	-	-	-				
<b>Totals</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				

# 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/>

Budget Changes								
Current Service Level:	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital	
5% COLA Increase		\$308,800	\$0	\$0	\$0	\$0	\$308,800	
<b>Total Current and Revised Service Level Requests</b>		<b>\$308,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$308,800</b>	
Budget Summary:				Workload and Performance Measures				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023		2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%	1- Number of items checked out	2,809,724	3,000,000	3,300,000
33 - Intergovern Revenues	-	-	-	0.00%				
34 - Charges for Services	-	-	-	0.00%				
35 - Fines & Forfeit	-	-	-	0.00%	2- Patrons attending library programs	99,348	125,000	140,000
37 - Contributions & Donations	-	-	-	0.00%				
38 - Miscellaneous Rev	-	-	-	0.00%				
39 - Other Financing Srcs	-	-	-	0.00%	3- Number of Library visits	627,751	815,000	950,000
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>				
<b>Expense</b>								
511 - Salaries	-	-	-	0.00%	4- Information questions answered	73,636	84,000	103,000
512 - Benefits	-	-	-	0.00%				
52 - Purch/Contr Services	\$4,190	\$8,500	\$8,500	0.00%				
53 - Supplies	10,151	9,000	9,000	0.00%				
<b>Operating Expenses</b>	<b>\$14,341</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>0.00%</b>				
55 - InterFund/Dept Chrgs	84,180	85,080	96,364	13.26%				
57 - Other Costs	7,691,021	7,898,321	8,207,121	3.91%				
<b>Operating Expenditure Total</b>	<b>\$7,789,542</b>	<b>\$8,000,901</b>	<b>\$8,320,985</b>	<b>4.00%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$7,789,542</b>	<b>\$8,000,901</b>	<b>\$8,320,985</b>	<b>4.00%</b>				
<b>Net Cost to General Fund</b>	<b>(\$7,789,542)</b>	<b>(\$8,000,901)</b>	<b>(\$8,320,985)</b>	<b>4.00%</b>				
<b>Full Time Positions</b>	-	-	-					
<b>Capital Replacement Schedule</b>		<b>2024</b>						
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# 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/Parks>

## 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.



		Budget Changes					
Revised Service Level	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital
(2) Coordinator, Rec/Ath/Nat Res/Lakes	Lake	\$161,387	\$90,206	\$6,901	\$54,820	\$5,000	\$4,460
(1) Crew Leader - Grade (109)	Lake	148,955	43,497	3,328	27,410	74,000	720
(2) Maintenance Workers - Grade (104)	P&R/Lake	189,164	70,918	5,425	54,820	58,000	-
Current Service Level:	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital
(52) GPS Units & Service Maintenance	P&R	13,780	\$0	\$0	\$0	\$0	\$13,780
<b>Total Current &amp; Revised Service Level Requests</b>		<b>\$513,285</b>	<b>\$204,621</b>	<b>\$15,654</b>	<b>\$137,050</b>	<b>\$137,000</b>	<b>\$18,960</b>
Budget Summary:					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%	1.Lake Park Acreage Maintained		
33 - Intergovern Revenues	-	-	-	0.00%	225	335	420
34 - Charges for Services	\$4,357,026	\$4,116,600	\$5,113,700	24.22%	2.TR Participants - Recreation Division		
35 - Fines & Forfeit	-	-	-	0.00%	2,380	3,070	3,500
37 - Contributions & Donations	36,000	-	-	0.00%	3. Campsites Maintained		
38 - Miscellaneous Rev	10,094	18,000	88,558	391.99%	114	114	250
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$4,403,120</b>	<b>\$4,134,600</b>	<b>\$5,202,258</b>	<b>25.82%</b>			
<b>Expense</b>							
511 - Salaries	\$5,301,533	\$6,108,630	\$6,816,908	11.59%	4. Athletic Program Participation		
512 - Benefits	2,571,166	2,669,788	2,857,305	7.02%	27,662	29,000	32,000
52 - Purch/Contr Services	2,447,434	2,510,050	3,025,010	20.52%	5. Athletic Camps Offered		
53 - Supplies	1,415,655	1,470,900	1,696,500	15.34%	129	140	155
55 - InterFund/Dept Chrgs	271,080	279,864	529,330	89.14%			
59 - Contingencies	-	-	-	0.00%	6.Pavilion Rentals - Administration Division		
<b>Operating Expenditure Total</b>	<b>\$12,006,867</b>	<b>\$13,089,232</b>	<b>\$14,925,053</b>	<b>14.46%</b>	469	500	550
54 - Capital Outlays	\$247,239	\$5,000	\$137,000	2640.00%			
<b>Expenditure Total</b>	<b>\$12,254,107</b>	<b>\$13,044,232</b>	<b>\$15,062,053</b>	<b>15.47%</b>			
Net Cost to General Fund	(\$7,850,987)	(\$8,909,632)	(\$9,859,795)	10.66%			
<b>Full Time Positions</b>	<b>87</b>	<b>89</b>	<b>94</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	185,500						
Site Improvements	1,215,000						
<b>Totals</b>	<b>\$1,400,500</b>						

# Housing & Development



Vickery Village is one of the many shopping and dining developments



View of Cumming, GA

Department	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Building & Economic Development	\$3,409,277	\$4,070,323	\$4,285,460	5.3%
Capital Project Management	1,044,853	1,613,124	1,939,014	20.2%
Code Compliance	1,395,473	1,608,796	2,050,561	27.5%
Economic Development	350,000	450,000	480,000	6.7%
Natural Resources & Conservation	113,941	123,790	144,194	16.5%
Planning & Community Development	3,395,367	4,332,098	4,567,483	5.4%
<b>Total Housing and Development</b>	<b>\$9,708,912</b>	<b>\$12,198,131</b>	<b>\$13,466,712</b>	<b>10.4%</b>



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&E) department consists of four divisions:

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

## Contact

**Website:**

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



<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>			
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected	
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	\$3,485,554	\$3,865,000	\$3,735,000	-3.36%				1. Commercial Plan Review: 10 business day turnaround on plan submittal review.
33 - Intergovern Revenues	-	-	-	0.00%	95%	96%	97%	
34 - Charges for Services	2,527	-	-	0.00%				
35 - Fines & Forfeit	-	-	-	0.00%				
37 - Contributions & Donations	-	-	-	0.00%				2. Inspections: QA/QC for consistency
38 - Miscellaneous Rev	-	-	-	0.00%	95%	96%	99%	
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$3,488,081</b>	<b>\$3,865,000</b>	<b>\$3,735,000</b>	<b>-3.36%</b>				3. Permitting: 3 business day turnaround on permit application review.
<b>Expense</b>								
511 - Salaries	\$2,011,495	\$2,480,652	\$2,649,907	6.82%	98%	99%	99%	
512 - Benefits	1,116,762	1,175,406	1,180,104	0.40%				
52 - Purch/Contr Services	160,218	275,061	281,561	2.36%				
53 - Supplies	56,171	71,968	72,868	1.25%				
55 - InterFund/Dept Chrgs	64,632	67,236	101,020	50.25%				
59 - Contingencies	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$3,409,277</b>	<b>\$4,070,323</b>	<b>\$4,285,460</b>	<b>5.29%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$3,409,277</b>	<b>\$4,070,323</b>	<b>\$4,285,460</b>	<b>5.29%</b>				
Net Cost to General Fund	\$78,803	(\$205,323)	(\$550,460)	168.09%				
<b>Full Time Positions</b>	<b>40</b>	<b>39</b>	<b>39</b>					
<b>Capital Replacement Schedule</b>								
	2024							
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# 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.

FORSYTH COUNTY ADMINISTRATION BUILDING  
TAX PARCEL 29 113, FORSYTH COUNTY, GA

NORTHEAST VIEW



## Contact

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

Current Service Level:			Budget Changes				
Division	Total	Salary	FICA	Benefits	Capital	Non-Capital	
(1) Project Manager, Sr (124) TSPLOST	\$157,140	\$117,170	\$8,964	\$27,410	\$1,550	\$2,046	
(5) GPS & Software Maint	1,325	0	0	0	0	1,325	
Procure-Munis Integration	80,284	0	0	0	80,284	0	
<b>Total Current Service Level Requests</b>	<b>\$238,749</b>	<b>\$117,170</b>	<b>\$8,964</b>	<b>\$27,410</b>	<b>\$81,834</b>	<b>\$3,371</b>	

Budget Summary:					Some current capital projects around the county:
2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023		
<b>Revenue</b>					<ul style="list-style-type: none"> <li>Forsyth County Return Flow</li> <li>Ronald Reagan Boulevard Ext Majors-Shiloh-McFarland</li> <li>Fire Station No. 9</li> <li>Bennett Park Redevelopment</li> <li>New Administration Building</li> <li>Greenway (PH1) Trail Repair</li> <li>Central Park &amp; Recreation Center</li> <li>Fire Dept Admin &amp; Training Campus (PH1)</li> <li>Coal Mountain Connector</li> </ul>
31 - Taxes	\$0	\$0	\$0	0.00%	
32 - Licenses & Permits	-	-	-	0.00%	
33 - Intergovern Revenues	-	-	-	0.00%	
34 - Charges for Services	-	-	-	0.00%	
35 - Fines & Forfeit	-	-	-	0.00%	
37 - Contributions & Donations	-	-	-	0.00%	
38 - Miscellaneous Rev	-	-	-	0.00%	
39 - Other Financing Srce	-	148,460	-	-100.00%	
<b>Revenue Total</b>	<b>\$0</b>	<b>\$148,460</b>	<b>\$0</b>	<b>-100.00%</b>	
<b>Expense</b>					
511 - Salaries	\$651,256	\$967,066	\$1,112,417	15.03%	
512 - Benefits	261,896	426,274	406,157	-4.72%	
52 - Purch/Contr Services	73,502	12,170	65,961	442.00%	
53 - Supplies	13,767	42,571	44,571	4.70%	
55 - InterFund/Dept Chrgs	12,960	13,293	20,474	54.02%	
59 - Contingencies	-	-	-	0.00%	
<b>Operating Expenditure Total</b>	<b>\$1,013,380</b>	<b>\$1,461,374</b>	<b>\$1,649,580</b>	<b>12.88%</b>	
54 - Capital Outlays	31,473	151,750	289,434	90.73%	
<b>Expenditure Total</b>	<b>\$1,044,853</b>	<b>\$1,613,124</b>	<b>\$1,939,014</b>	<b>20.20%</b>	
Net Cost to General Fund	(\$1,044,853)	(\$1,464,664)	(\$1,939,014)	32.39%	
<b>Full Time Positions</b>	<b>8</b>	<b>13</b>	<b>12</b>		

Capital Replacement Schedule	2024
Vehicles	
Equipment	
Other	
<b>Totals</b>	<b>\$0</b>

# 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>



## Description

### Code Compliance:

1. Protects the safety and welfare of Forsyth County residents. 2. Helps in maintaining and increasing property values. 3. Reduces crime.

### Park Rangers:

1. Provide park visitors with information and assistance. 2. Helps to ensure positive visitor park experience by doing daily patrols and enforcement of park rules and ordinances. 3. Assist Forsyth County Parks and Recreation Department when needed

Current Service Level: (2) Park Ranger II - Grade (110)	Division	Budget Changes				
		Total	Salary	FICA	Benefits	Capital Non-Capital
		\$254,827	\$90,206	\$6,901	\$54,820	\$86,630 \$16,270
<b>Total Current-Revised Service Level Requests</b>		<b>\$254,827</b>	<b>\$90,206</b>	<b>\$6,901</b>	<b>\$54,820</b>	<b>\$86,630 \$16,270</b>
<b>Budget Summary:</b>						
		2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	<b>Workload and Performance Measures</b>
<b>Revenue</b>						2022 Actual 2023 Estimated 2024 Projected
31 - Taxes		\$0	\$0	\$0	0.00%	
32 - Licenses & Permits		-	-	-	0.00%	1. Code Compliance Officers to increase self initiated field activity by 5%.
33 - Intergovern Revenues		-	-	-	0.00%	500 550 567
34 - Charges for Services		-	-	-	0.00%	
35 - Fines & Forfeit		-	-	-	0.00%	
37 - Contributions & Donations		-	-	-	0.00%	2. Code Compliance Officers to maintain manageable caseloads by lowering amount of average active monthly cases per officer.
38 - Miscellaneous Rev		-	-	-	0.00%	35 30 31
39 - Other Financing Srce		-	-	-	0.00%	
<b>Revenue Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Expense</b>						
511 - Salaries		\$818,260	\$910,917	\$1,113,855	22.28%	3. Park Rangers to increase overall park patrol hours by 5% .
512 - Benefits		419,192	497,595	608,541	22.30%	8,000 8,400 8,652
52 - Purch/Contr Services		58,782	68,568	107,845	57.28%	
53 - Supplies		45,360	37,200	85,498	129.83%	
<b>Operating Expenses</b>		<b>\$1,341,595</b>	<b>\$1,514,280</b>	<b>\$1,915,739</b>	<b>26.51%</b>	4. Park Rangers to increase number of citizen contacts by 5% for the year.
55 - InterFund/Dept Chrgs		26,316	27,516	48,192	75.14%	15,000 15,750 16,223
59 - Contingencies		-	-	-	0.00%	
<b>Operating Expenditure Total</b>		<b>\$1,367,911</b>	<b>\$1,541,796</b>	<b>\$1,963,931</b>	<b>27.38%</b>	
54 - Capital Outlays		27,562	67,000	86,630	29.30%	
<b>Expenditure Total</b>		<b>\$1,395,473</b>	<b>\$1,608,796</b>	<b>\$2,050,561</b>	<b>27.46%</b>	
Net Cost to General Fund		(\$1,395,473)	(\$1,608,796)	(\$2,050,561)	27.46%	
<b>Full Time Positions</b>		<b>14</b>	<b>16</b>	<b>18</b>		
<b>Capital Replacement Schedule 2024</b>						
Vehicles		-	-	-		
Equipment		-	-	-		
Other		-	-	-		
<b>Totals</b>		<b>\$0</b>				

# 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/>



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	-	-	-	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	\$40,000	\$140,000	\$140,000	0.00%
<b>Operating Expenses</b>	<b>\$40,000</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>0.00%</b>
57 - Other Costs	310,000	310,000	340,000	9.68%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$350,000</b>	<b>\$450,000</b>	<b>\$480,000</b>	<b>6.67%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$350,000</b>	<b>\$450,000</b>	<b>\$480,000</b>	<b>6.67%</b>
Net Cost to General Fund	\$350,000	\$450,000	\$480,000	6.67%
<b>Full Time Positions</b>	-	-	-	-
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
<b>Totals</b>	<b>\$0</b>			

# 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.

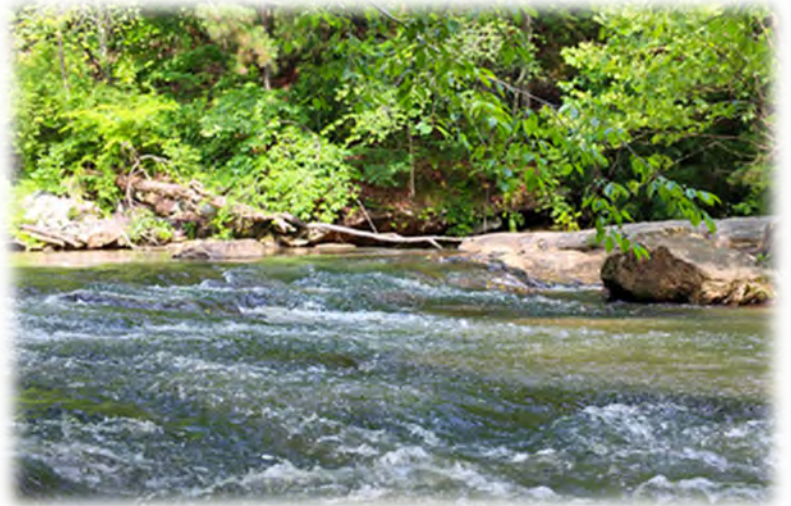
## Description

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>



<b>Budget Summary:</b>					<b>Workload and Performance Measures</b>			
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>		<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
<b>Revenue</b>								
31 - Taxes	-	-	-	0.00%				
32 - Licenses & Permits	-	-	-	0.00%	1- Number of EQIP applications received and processed*	10	14	18
33 - Intergovern Revenues	-	-	-	0.00%				
34 - Charges for Services	-	-	-	0.00%				
35 - Fines & Forfeit	-	-	-	0.00%	2- Number of erosion, sediment and pollution control plans received and reviewed	719	863	700
37 - Contributions & Donations	-	-	-	0.00%				
38 - Miscellaneous Rev	-	-	-	0.00%				
39 - Other Financing Srcs	-	-	-	0.00%				
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>				
<b>Expense</b>								
511 - Salaries	\$79,051	\$85,194	\$103,731	21.76%	3- Number of individuals, groups or entities requesting assistance	725	897	700
512 - Benefits	32,690	33,179	34,948	5.33%				
52 - Purch/Contr Services	518	2,900	2,900	0.00%	4- Number of schools /youth groups assisted	16	20	20
53 - Supplies	302	1,125	1,125	0.00%				
<b>Operating Expenses</b>	<b>\$112,561</b>	<b>\$122,398</b>	<b>\$142,704</b>	<b>16.59%</b>				
55 - InterFund/Dept Chrgs	1,380	1,392	1,490	7.04%				
57 - Other Costs	-	-	-	0.00%				
<b>Operating Expenditure Total</b>	<b>\$113,941</b>	<b>\$123,790</b>	<b>\$144,194</b>	<b>16.48%</b>				
54 - Capital Outlays	-	-	-	0.00%				
<b>Expenditure Total</b>	<b>\$113,941</b>	<b>\$123,790</b>	<b>\$144,194</b>	<b>16.48%</b>				
Net Cost to General Fund	(\$113,941)	(\$123,790)	(\$144,194)	16.48%				
<b>Full Time Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>					
<b>Capital Replacement Schedule 2024</b>								
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# Planning & Community Development

## Mission

To develop partnerships with all members of the community to provide valuable planning and development services that promote quality development and help create communities that will be enjoyed for generations to come.

## Contact

**Website:**

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

## 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.



Current Service Level: (1) Planner II (116)	Division Zoning	Total \$91,939	Budget Changes					
			Salary \$54,751	FICA \$4,188	Benefits \$27,410	Capital \$5,140	Non-Capital \$450	
<b>Total Current and Revised Service Level Requests</b>		<b>\$91,939</b>	<b>\$54,751</b>	<b>\$4,188</b>	<b>\$27,410</b>	<b>\$5,140</b>	<b>\$450</b>	
<b>Budget Summary:</b>			<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>	<b>Workload and Performance Measures</b>		
<b>Revenue</b>		<b>2022 Actual</b>				<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
31 - Taxes	-	-	-	-	0.00%	1. Number of Rezoning, CUP, HOP and Sketch Plat Applications Processed		
32 - Licenses & Permits	\$232,568	\$265,000	\$243,000	-8.30%	108			
33 - Intergovern Revenues	-	-	14,500	0.00%	125			
34 - Charges for Services	15,622	17,200	-	-100.00%	130			
35 - Fines & Forfeit	-	-	-	0.00%	2. Number of Zoning Condition Amendments, Alternate Design and County Variance Applications Processed			
37 - Contributions & Donations	-	-	-	0.00%	78			
38 - Miscellaneous Rev	225,850	300	1,000	233.33%	85			
39 - Other Financing Srcs	-	-	-	0.00%	90			
<b>Revenue Total</b>	<b>\$474,040</b>	<b>\$282,500</b>	<b>\$258,500</b>	<b>-8.50%</b>	3. Number of single-family residential attached and detached building permits reviewed by staff			
<b>Expense</b>					1326			
511 - Salaries	\$2,041,344	\$2,394,581	\$2,585,618	7.98%	1193			
512 - Benefits	1,086,487	1,131,978	1,154,357	1.98%	1253			
52 - Purch/Contr Services	255,379	694,703	734,148	5.68%	4. Number of inspections by Zoning Inspectors.			
53 - Supplies	24,429	44,000	45,500	3.41%	2380			
55 - InterFund/Dept Chrgs	32,076	33,336	41,920	25.75%	2261			
59 - Contingencies	-	-	-	0.00%	2329			
<b>Operating Expenditure Total</b>	<b>\$3,389,715</b>	<b>\$4,298,598</b>	<b>\$4,561,543</b>	<b>6.12%</b>	5. Number of sign design reviews.			
54 - Capital Outlays	5,652	33,500	5,940	-82.27%	371			
<b>Expenditure Total</b>	<b>\$3,395,367</b>	<b>\$4,332,098</b>	<b>\$4,567,483</b>	<b>5.43%</b>	352			
Net Cost to General Fund	(\$2,921,327)	(\$4,049,598)	(\$4,308,983)	6.41%	363			
<b>Full Time Positions</b>	<b>29</b>	<b>34</b>	<b>35</b>		6. Certificates of Zoning Compliance.			
					173			
					150			
					150			
<b>Capital Replacement Schedule</b>		<b>2024</b>						
Vehicles	-							
Equipment	-							
Other	-							
<b>Totals</b>	<b>\$0</b>							

# Other Financing



Mountain Bike Trail at Charleston Park



New Dog Park at SR 369 & 400

Department	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Contingency	-	\$6,388,991	\$7,057,372	10.5%
Retiree Benefits	3,778,892	1,800,000	3,200,000	77.8%
NON-DEPARTMENT	44,080,288	20,389,951	14,218,743	-30.3%
<b>Total Other Financing</b>	<b>\$50,532,633</b>	<b>\$28,578,942</b>	<b>\$24,476,115</b>	<b>-14.4%</b>



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.



Budget Summary:					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%			
37 - Contributions & Donations	-	-	-	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	-	-	-	0.00%			
<b>Revenue Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>			
<b>Expense</b>							
511 - Salaries	-	-	-	0.00%			
512 - Benefits	-	-	-	0.00%			
Operating Expenses	-	-	-	0.00%			
57- Other Costs	-	-	-	0.00%			
59 - Contingencies	-	\$6,388,991	\$7,057,372	10.46%			
<b>Operating Expenditure Total</b>	<b>-</b>	<b>\$6,388,991</b>	<b>\$7,057,372</b>	<b>10.46%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>-</b>	<b>\$6,388,991</b>	<b>\$7,057,372</b>	<b>10.46%</b>			
Net Cost to General Fund	\$0	(\$6,388,991)	(\$7,057,372)	10.46%			
<b>Full Time Positions</b>	-	-	-				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
Other	-						
<b>Totals</b>	<b>\$0</b>						



# Retiree Benefits

## Description

This department records and tracks the various revenues and expenditures for Retiree Benefits.



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Miscellaneous Rev	\$219,081	\$200,000	\$200,000	0.00%
39 - Other Financing Srcs	3,559,811	1,600,000	3,000,000	87.50%
<b>Revenue Total</b>	<b>\$3,778,892</b>	<b>\$1,800,000</b>	<b>\$3,200,000</b>	<b>77.78%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	\$67,315	\$15,000	\$15,000	0.00%
52 - Purch/Contr Services	-	-	-	0.00%
<b>Operating Expenses</b>	<b>\$67,315</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0.00%</b>
55 - InterFund/Dept Chrgs	3,711,577	1,785,000	3,185,000	78.43%
59 - Contingencies	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$3,778,892</b>	<b>\$1,800,000</b>	<b>\$3,200,000</b>	<b>77.78%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$3,778,892</b>	<b>\$1,800,000</b>	<b>\$3,200,000</b>	<b>77.78%</b>
Net Cost to General Fund	\$0	\$0	\$0	0.00%
<b>Full Time Positions</b>	-	-	-	
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# 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, the Capital Fund, and the Fleet Fund.



<u>Budget Summary:</u>		2023	2024	%
	2022 Actual	Adopted Budget	Adopted Budget	Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	\$152,774,749	\$150,213,013	\$157,097,479	4.58%
32 - Licenses & Permits	1,011,029	920,040	1,063,900	15.64%
33 - Intergovern Revenues	181,096	137,000	137,000	0.00%
34 - Charges for Services	2,624,685	2,813,940	3,146,112	11.80%
36 - Investment Income	20,833	250,000	-	-100.00%
38 - Miscellaneous Rev	117,632	92,000	42,000	-54.35%
39 - Other Financing Srcs	1,050,000	1,000,000	500,000	-50.00%
<b>Revenue Total</b>	<b>\$157,780,024</b>	<b>\$155,425,993</b>	<b>\$161,986,491</b>	<b>4.22%</b>
<b>Expense</b>				
511 - Salaries	-	\$250,000	-	-100.00%
512 - Benefits	7,296	150,000	150,000	0.00%
52 - Purch/Contr Services	1,091,771	1,509,006	1,609,132	6.64%
53 - Supplies	7,225	90,000	90,000	0.00%
<b>Operating Expenses</b>	<b>\$1,106,292</b>	<b>\$1,999,006</b>	<b>\$1,849,132</b>	<b>-7.50%</b>
57 - Other Costs	54,704	42,000	42,000	0.00%
58 - Debt Service	396,945	-	-	0.00%
59 - Contingencies	-	500,000	500,000	0.00%
61 - Other Financing Uses	42,522,348	17,848,945	11,827,611	-33.73%
<b>Operating Expenditure Total</b>	<b>\$44,080,288</b>	<b>\$20,389,951</b>	<b>\$14,218,743</b>	<b>-30.27%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$44,080,288</b>	<b>\$20,389,951</b>	<b>\$14,218,743</b>	<b>-30.27%</b>
Net Increase to General Fund	\$113,699,736	\$135,036,042	\$147,767,748	9.43%
<b>Full Time Positions</b>	-	-	-	0.00%
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# Special Revenue Fund

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



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

Fund	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Law Library	\$81,523	\$112,744	\$112,744	0.00 %
DA Seizure	-	4,000	4,000	0.00 %
Sheriff - Drug Seizure	267,871	402,555	613,555	52.42 %
E-911	5,435,848	6,128,099	6,385,361	4.20 %
Jail Fund	108,425	783,869	1,750,000	123.25 %
Inmate General Welfare	116,798	526,000	616,000	17.11 %
Victim/Witness Assistance	585,991	610,314	525,355	(13.92 %)
Juvenile Court Supervision	-	18,610	18,610	0.00 %
American Rescue Plan Act	60,696	47,500,000	47,500,000	0.00 %
Grant Fund	16,382,198	9,703,065	9,125,987	(5.95 %)
Hotel/Motel Tax	847,063	600,000	600,000	0.00 %
Drug Abuse Treatment & Education	615,379	700,188	525,750	(24.91 %)
Local Insurance Premium Tax Fund (Engineering)	12,298,057	14,422,141	16,712,254	15.88 %
Fire Department	30,007,918	38,796,369	38,327,165	(1.21%)
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$66,807,765</b>	<b>\$120,307,954</b>	<b>\$122,816,781</b>	<b>2.09 %</b>

# Law Library

## Mission

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

## Contact

**Website:** <https://forsythcourts.com/Resources/Law-Library>

## 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.



<u>Budget Summary:</u>	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	\$79,706	\$112,744	\$112,744	0.00%
36 - Investment Income	(59)	-	-	0.00%
38 - Miscellaneous Rev	26,537	-	-	0.00%
39 - Other Financing Srce	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$106,184</b>	<b>\$112,744</b>	<b>\$112,744</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$25,034	\$21,530	\$21,479	-0.24%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	275	-	-	0.00%
53 - Supplies	55,482	90,482	90,482	0.00%
<b>Operating Expenses</b>	<b>\$80,791</b>	<b>\$112,012</b>	<b>\$111,961</b>	<b>-0.05%</b>
55 - InterFund/Dept Chrgs	732	732	783	6.97%
59-Contingencies	-	-	-	0.00%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$81,523</b>	<b>\$112,744</b>	<b>\$112,744</b>	<b>0.00%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$81,523</b>	<b>\$112,744</b>	<b>\$112,744</b>	<b>0.00%</b>
Net Revenue (Expenditures)	24,661	0	0	0.00%
Beginning Fund Balance	\$109,805	\$134,466	\$134,466	0.00%
Projected Change in Fund Balance	24,661	0	0	0.00%
<b>Ending Fund Balance</b>	<b>\$134,466</b>	<b>\$134,466</b>	<b>\$134,466</b>	<b>0.00%</b>
Full Time Positions	0	0	0	
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
<b>Totals</b>	<b>\$0</b>			

# 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.

<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	\$15,274	\$4,000	\$4,000	0.00%
36 - Investment Income	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$15,274</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
53 - Supplies	-	\$4,000	\$4,000	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
59-Contingencies	-	-	-	0.00%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00%</b>
Net Revenue (Expenditures)	\$15,274	\$0	\$0	0.00%
Beginning Fund Balance	\$109,801	\$125,074	\$125,074	0.00%
Projected Change in Fund Balance	15,274	0	0	0.00%
<b>Ending Fund Balance</b>	<b>\$125,074</b>	<b>\$125,074</b>	<b>\$125,074</b>	<b>0.00%</b>
Full Time Positions	0	0	0	
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
<b>Totals</b>	<b>\$0</b>			

# Sheriff Drug Seizure

## Description

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

The U.S. Department of Justice through the Equitable Sharing Program provides local law enforcement agencies with money seized in drug investigations in exchange for their deputies serving on Federal Anti-Drug and Terrorism task forces. The money or property seized in this manner is used for restricted purposes and all expenditures are validated against federal guidelines.



<b>Budget Summary:</b>				
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	\$327,886	\$259,400	295,000	13.72%
36- Investment Income	13,331	1,800	1,800	0.00%
37 - Contributions & Donations	11,607	11,755	11,755	0.00%
39 - Other Financing Srcs	152,129	129,600	305,000	135.34%
<b>Revenue Total</b>	<b>\$504,953</b>	<b>\$402,555</b>	<b>\$613,555</b>	<b>52.42%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	\$33,510	\$10,000	\$10,000	0.00%
53 - Supplies	14,308	292,555	603,555	106.30%
<b>Operating Expenses</b>	<b>\$47,818</b>	<b>\$302,555</b>	<b>\$613,555</b>	<b>102.79%</b>
55 - InterFund/Dept Chrgs	-	-	-	0.00%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$47,818</b>	<b>\$302,555</b>	<b>\$613,555</b>	<b>102.79%</b>
54 - Capital Outlays	219,871	100,000	-	-100.00%
<b>Expenditure Total</b>	<b>\$267,689</b>	<b>\$402,555</b>	<b>\$613,555</b>	<b>52.42%</b>
Beginning Fund Balance	\$567,600	\$804,864	\$675,264	-16.10%
Increase/Decrease to Fund Balance	237,264	(129,600)	(305,000)	135.34%
<b>Ending Fund Balance</b>	<b>\$804,864</b>	<b>\$675,264</b>	<b>\$370,264</b>	<b>-45.17%</b>
<b>Full Time Positions</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
Site Improvements	-			
<b>Totals</b>	<b>\$0</b>			

# Drug Abuse Treatment & Education

## Mission

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

### This fund consists of 5 divisions:

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

## 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.



## U.S. DEPARTMENT OF JUSTICE OFFICE OF JUSTICE PROGRAMS

<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	\$542,360	\$454,000	\$525,000	15.64%
36 - Investment Income	4,584	750	750	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	245,438	-	-100.00%
<b>Revenue Total</b>	<b>\$546,944</b>	<b>\$700,188</b>	<b>\$525,750</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$200,647	\$182,690	\$34,650	-81.03%
512 - Benefits	86,701	64,855	-	-100.00%
Operating Expenses	323,723	442,300	446,900	1.04%
55 - InterFund/Dept Chrgs	4,308	6,656	7,161	7.59%
61 - Other Financing Uses	-	3,687	35,239	855.76%
<b>Operating Expenditure Total</b>	<b>\$615,379</b>	<b>\$700,188</b>	<b>\$523,950</b>	<b>-25.17%</b>
54 - Capital Outlays	-	-	1,800	0.00%
<b>Expenditure Total</b>	<b>\$615,379</b>	<b>\$700,188</b>	<b>\$525,750</b>	<b>-24.91%</b>
Net Cost to General Fund	\$68,434	\$0	\$0	
<b>Full Time Positions</b>	5	5	0	
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
Other	-			
<b>Totals</b>	<b>\$0</b>			

# 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.

## Contact

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



## 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.



Budget Summary:				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	\$5,912,694	\$5,600,000	\$5,900,000	5.36%
35 - Fines & Forfeit	-	-	-	0.00%
36 - Investment Income	67,597	8,000	89,184	1014.80%
38 - Miscellaneous Rev	-	7,500	7,500	0.00%
39 - Other Financing Srcs	-	\$512,599	388,677	-24.18%
<b>Revenue Total</b>	<b>\$5,980,291</b>	<b>\$6,128,099</b>	<b>\$6,385,361</b>	<b>4.20%</b>
<b>Expense</b>				
511 - Salaries	\$2,908,740	\$3,319,856	\$3,541,773	6.68%
512 - Benefits	1,638,351	1,595,037	1,518,058	-4.83%
52 - Purch/Contr Services	363,330	630,850	723,450	14.68%
53 - Supplies	61,582	47,000	57,500	22.34%
<b>Operating Expenses</b>	<b>\$4,972,003</b>	<b>\$5,592,743</b>	<b>\$5,840,781</b>	<b>4.44%</b>
55 - InterFund/Dept Chrgs	409,152	435,356	455,480	4.62%
59 - Contingencies	-	-	-	0.00%
61 - Other Financing Uses	-	100,000	-	-100.00%
<b>Operating Expenditure Total</b>	<b>\$5,381,155</b>	<b>\$6,128,099</b>	<b>\$6,296,261</b>	<b>2.74%</b>
54 - Capital Outlays	54,693	-	89,100	0.00%
<b>Expenditure Total</b>	<b>\$5,435,848</b>	<b>\$6,128,099</b>	<b>\$6,385,361</b>	<b>4.20%</b>
Net Revenue (Expenditures)	\$544,443	\$0	\$0	0.00%
Beginning Fund Balance	\$4,084,171	\$4,628,614	\$4,116,015	-11.07%
Projected Change in Fund Balance	\$544,443	(\$512,599)	(\$388,677)	-24.18%
<b>Ending Fund Balance</b>	<b>\$4,628,614</b>	<b>\$4,116,015</b>	<b>\$3,727,338</b>	<b>-9.44%</b>
Full Time Positions	54	54	54	
<b>Capital Replacement Schedule</b>				
2024				
Vehicles	-			
Equipment - Replace 34 Desktops & 19 Laptops	\$84,600			
<b>Totals</b>	<b>\$84,600</b>			



# 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.

## Contact

Website: <https://www.forsythsheriff.org/contact-us>



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	\$367,809	\$205,000	325,000	58.54%
36 - Investment Income	24,333	12,000	25,000	108.33%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	566,869	1,400,000	146.97%
<b>Revenue Total</b>	<b>\$392,142</b>	<b>\$783,869</b>	<b>\$1,750,000</b>	<b>123.25%</b>
<b>Expense</b>				
511 - Salaries	\$0.00	\$277,050.00	\$371,575	34.12%
512 - Benefits	-	22,950	28,425	23.86%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	108,425	483,869	1,350,000	179.00%
<b>Operating Expenses</b>	<b>\$108,425</b>	<b>\$783,869</b>	<b>\$1,750,000</b>	<b>123.25%</b>
55 - InterFund/Dept Chrgs	-	-	-	0.00%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$108,425</b>	<b>\$783,869</b>	<b>\$1,750,000</b>	<b>123.25%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$108,425</b>	<b>\$783,869</b>	<b>\$1,750,000</b>	<b>123.25%</b>
Beginning Fund Balance	\$1,114,714	\$1,398,431	\$831,562	-40.54%
Increase/Decrease to Fund Balance	283,717	(566,869)	(400,000)	-29.44%
Ending Fund Balance	<b>\$1,398,431</b>	<b>\$831,562</b>	<b>\$431,562</b>	<b>-48.10%</b>
<b>Full Time Positions</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>			
<b>Totals</b>	<b>\$0</b>			

# Inmate General Welfare

## Description

This fund aids 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.



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
36- Investment Income	\$11,301	\$1,000	1,000	0.00%
37 - Contributions & Donations	-	-	-	0.00%
38 - Other Misc Revenues	203,288.00	525,000.00	615,000.00	17.14%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$214,589</b>	<b>\$526,000</b>	<b>\$616,000</b>	<b>17.11%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	\$7,000	\$7,000	0.00%
53 - Supplies	112,307	509,000	599,000	17.68%
<b>Operating Expenses</b>	<b>\$112,307</b>	<b>\$516,000</b>	<b>\$606,000</b>	<b>17.44%</b>
55 - InterFund/Dept Chrgs	-	-	-	0.00%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$112,307</b>	<b>\$516,000</b>	<b>\$606,000</b>	<b>17.44%</b>
54 - Capital Outlays	4,491	10,000	10,000	0.00%
<b>Expenditure Total</b>	<b>\$116,798</b>	<b>\$526,000</b>	<b>\$616,000</b>	<b>17.11%</b>
Beginning Fund Balance	\$536,007	\$633,798	\$633,798	0.00%
Increase/Decrease to Fund Balance	\$97,791	\$0	\$0	0.00%
Ending Fund Balance	<b>\$633,798</b>	<b>\$633,798</b>	<b>\$633,798</b>	<b>0.00%</b>
<b>Full Time Positions</b>				
Capital Replacement Schedule	2024			
Totals	\$0			

# 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>



Budget Summary:					Workload and Performance Measures		
	2022	2023	2024	% Inc/Dec			
	Actual	Adopted Budget	Adopted Budget	from 2023	2022 Actual	2023 Adopted	2024 Preliminary Budget
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	\$170,599	\$130,000	\$131,378	1.06%	2,222	2,500	2,750
36 - Investment Income	2,038	500	500	0.00%			
37 - Contributions & Donations	-	9,000	9,000	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcs	436,390	470,814	384,477	-18.34%			
<b>Revenue Total</b>	<b>\$609,027</b>	<b>\$610,314</b>	<b>\$525,355</b>	<b>-13.92%</b>	32,526	35,000	37,500
<b>Expense</b>							
511 - Salaries	\$301,861	\$308,521	\$222,664	-27.83%			
512 - Benefits	242,587	241,185	234,142	-2.92%			
52 - Purch/Contr Services	34,187	31,800	37,600	18.24%			
53 - Supplies	3,240	4,150	4,150	0.00%			
<b>Operating Expenses</b>	<b>\$581,875</b>	<b>\$585,656</b>	<b>\$498,556</b>	<b>-14.87%</b>	2,222	2,500	2,750
55 - InterFund/Dept Chrgs	4,116	14,352	16,493	14.92%			
59 - Contingencies	-	-	-	0.00%			
61 - Other Financing Uses	-	10,306	10,306	0.00%			
<b>Operating Expenditure Total</b>	<b>\$585,991</b>	<b>\$610,314</b>	<b>\$525,355</b>	<b>-13.92%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$585,991</b>	<b>\$610,314</b>	<b>\$525,355</b>	<b>-13.92%</b>			
Net Revenue (Expenditures)	\$23,035	\$0	\$0	0.00%			
Beginning Fund Balance	\$17,479	\$40,514	\$40,514	0.00%			
Projected Change in Fund Balance	\$23,035	\$0	\$0	0.00%			
<b>Ending Fund Balance</b>	<b>\$40,514</b>	<b>\$40,514</b>	<b>\$40,514</b>	<b>0.00%</b>			
Full Time Positions	4	4	3				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
<b>Totals</b>	<b>\$0</b>						

# 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.

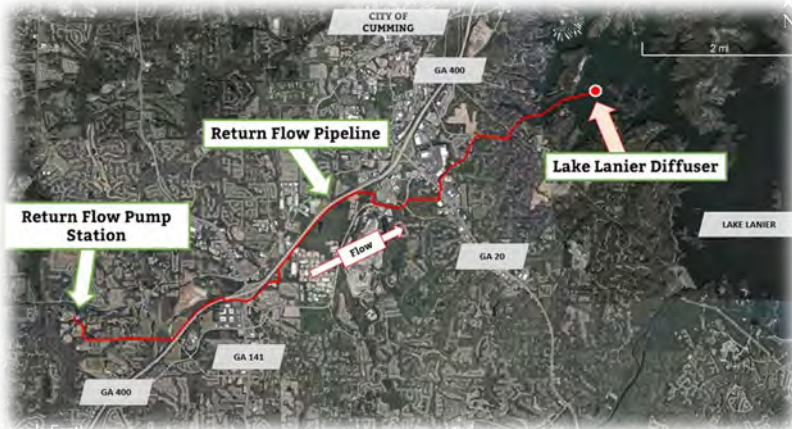


<u>Budget Summary:</u>				
	2022	2023	2024	
	Actual	Adopted	Adopted	% Inc/Dec
		Budget	Budget	from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	\$7,450	\$7,000	\$7,000	0.00%
36 - Investment Income	-	150	150	0.00%
37 - Contrib & Donate	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	11,460	11,460	0.00%
<b>Revenue Total</b>	<b>\$7,450</b>	<b>\$18,610</b>	<b>\$18,610</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	\$18,610	\$18,610	0.00%
53 - Supplies	-	-	-	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
59 - Contingencies	-	-	-	0.00%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$0</b>	<b>\$18,610</b>	<b>\$18,610</b>	<b>0.00%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$0</b>	<b>\$18,610</b>	<b>\$18,610</b>	<b>0.00%</b>
Net Revenue (Expenditures)	\$7,450	(\$11,460)	\$0	0.00%
Beginning Fund Balance	\$23,288	\$30,738	\$19,278	-37.28%
Projected Change in Fund Balance	7,450	(11,460)	(11,460)	0.00%
Ending Fund Balance	\$30,738	\$19,278	\$7,818	-59.45%
<b>Full Time Positions</b>	0	0	0	
<b>Capital Replacement Schedule</b>				
	<b>2024</b>			
Vehicles	-			
Equipment	-			
<b>Totals</b>	<b>\$0</b>			

# American Rescue Plan Fund

## Description

This fund aids in recording the federal grant funds that are received and expenditures to be expensed on eligible projects to benefit Forsyth County.



Budget Summary:					Workload and Performance Measures		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	\$23,718,544	-	-	0.00%			
34 - Charges for Services	-	-	-	0.00%			
35 - Fines & Forfeit	-	-	-	0.00%			
36 - Investment Income	798,158	500,000	500,000	0.00%			
37 - Contrib & Donate	-	-	-	0.00%			
38 - Miscellaneous Rev	-	-	-	0.00%			
39 - Other Financing Srcls	-	47,000,000	47,000,000	0.00%			
<b>Revenue Total</b>	<b>\$24,516,702</b>	<b>\$47,500,000</b>	<b>\$47,500,000</b>	<b>0.00%</b>			
<b>Expense</b>							
511 - Salaries	-	-	-	0.00%			
512 - Benefits	-	-	-	0.00%			
52 - Purch/Contr Services	-	-	-	0.00%			
53 - Supplies	-	-	-	0.00%			
<b>Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>			
55 - InterFund/Dept Chrgs	-	-	-	0.00%			
59 - Contingencies	-	-	-	0.00%			
61 - Other Financing Uses	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>			
54 - Capital Outlays	\$60,696	\$47,500,000	\$47,500,000	0.00%			
<b>Expenditure Total</b>	<b>\$60,696</b>	<b>\$47,500,000</b>	<b>\$47,500,000</b>	<b>0.00%</b>			
Net Revenue (Expenditures)	\$24,456,006	\$0	\$0	0.00%			
Beginning Cash Balance	\$22,843,797	\$23,641,955	\$47,887,667	102.55%			
Projected Change in Cash Balance	798,158	24,245,712	500,000	0.00%			
Ending Cash Balance	\$23,641,955	\$47,887,667	\$48,387,667	1.04%			
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
<b>Totals</b>	<b>\$0</b>						

Funds must be encumbered by 12/31/2024  
 Funds must be expensed by 12/31/2026

# 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.

## Contact

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

		Budget Changes					
Current Service Level:	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital
(62) GPS Units for Vehicles		\$16,430	-	-	-	-	\$16,430
Mattson Remote Control Mini Skid Steer		30,000	-	-	-	30,000	-
<b>Total Current and Revised Service Level Requests</b>		<b>\$46,430</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$16,430</b>
Budget Summary:		2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	Workload and Performance Measures		
Revenue	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Adopted Budget	2024 Adopted Budget
31 - Taxes	\$19,132,544	\$13,000,000	\$16,342,254	25.71%	1. Commercial and Residential Plan Review		
32 - Licenses & Permits	38,010	33,000	33,000	0.00%	204	363	381
33 - Intergovern Revenues	337,494	330,000	330,000	0.00%	2. Completed Work Orders		
34 - Charges for Services	36	-	-	0.00%	2,408	2,200	2,310
35 - Fines & Forfeit	-	-	-	0.00%	3. Debris Removal		
36 - Investment Income	117,249	6,000	6,000	0.00%	128	118	124
37 - Contributions & Donations	-	-	-	0.00%	4. Emergency Response Calls		
38 - Miscellaneous Rev	436	1,000	1,000	0.00%	89	101	107
39 - Other Financing Srcs	-	1,052,141	-	-100.00%	5. Complete Work Orders to install, repair or maintain signs as needed.		
<b>Revenue Total</b>	<b>\$19,625,769</b>	<b>\$14,422,141</b>	<b>\$16,712,254</b>	<b>15.88%</b>	3,338	2,456	2,578
Expense	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023			
511 - Salaries	\$4,732,187	\$5,852,264	\$6,258,271	6.94%			
512 - Benefits	3,208,435	3,327,644	3,370,226	1.28%			
52 - Purch/Contr Services	1,043,246	1,581,107	1,488,452	-5.86%			
53 - Supplies	2,031,663	2,466,950	2,665,950	8.07%			
<b>Operating Expenses</b>	<b>\$11,015,531</b>	<b>\$13,227,965</b>	<b>\$13,782,899</b>	<b>4.20%</b>			
54 - Capital Outlay New	320,411	180,000	30,000	-88.33%			
55 - InterFund/Dept Chrgs	962,114	943,303	1,619,145	71.65%			
57 - Other Costs	-	-	-	0.00%			
59 - Add to Net Position	-	-	444,560				
61 - Other Financing Uses	-	70,873	-	-100.00%			
<b>Operating Expenditure Total</b>	<b>\$12,298,057</b>	<b>\$14,422,141</b>	<b>\$15,876,604</b>	<b>10.08%</b>			
54 - Capital Outlays-CARP	-	-	835,650	0.00%			
<b>Expenditure Total</b>	<b>\$12,298,057</b>	<b>\$14,422,141</b>	<b>\$16,712,254</b>	<b>15.88%</b>			
Net-Revenue (Cost)	\$7,327,713	\$0	\$0	0.00%			
Beginning Fund Balance	\$5,038,431	\$12,361,143	\$12,361,143	0.00%			
Projected Change in Fund Balance	\$7,327,713	\$0	\$444,560	0.00%			
Ending Fund Balance	<b>\$12,361,143</b>	<b>\$12,361,143</b>	<b>\$12,805,703</b>	<b>3.60%</b>			
<b>Full Time Positions</b>	<b>111</b>	<b>112</b>	<b>111</b>				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	\$462,850						
Equipment	\$373,000						
Other-Buildings/Site Improvement	-						
<b>Totals</b>	<b>\$835,850</b>						

# 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 Manager oversee the countywide grant programs from private, corporate and government sources to support various programs of the county. The Grant Manager also researches, plans, and identifies future grant opportunities for various programs of the county.

### Department Grants:

- Drug Court
- DUI Court
- Mental Health Court
- EMA—GPPA & (GEMA)
- Access Forsyth
- Senior Services - Multiple
- D.A.—VWAP

### Department Grants:

- General Engineering
- Roads & Bridges
- Fire Department—SAFER
- **Sheriff's Office:**
  - BJAG & CSSEF
  - GHEAT
  - JMHC
  - RSAT

<u>Budget Summary:</u>	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	\$14,634,189	\$8,644,081	\$7,917,139	-8.41%
34 - Charges for Services	65,547	70,600	60,000	-15.01%
35 - Fines & Forfeit	-	-	-	0.00%
36 - Investment Income	-	-	-	0.00%
37 - Contributions & Donations	216,502	36,000	58,000	61.11%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	1,348,008	952,384	1,090,847	14.54%
<b>Revenue Total</b>	<b>\$16,264,246</b>	<b>\$9,703,065</b>	<b>\$9,125,987</b>	<b>-5.95%</b>
<b>Expense</b>				
511 - Salaries	\$1,693,459	\$1,785,958	\$1,603,708	-10.20%
512 - Benefits	439,810	526,935	566,966	7.60%
52 - Purch/Contr Services	756,419	445,510	433,448	-2.71%
53 - Supplies	3,138,772	3,117,753	3,294,164	5.66%
<b>Operating Expenses</b>	<b>\$6,028,460</b>	<b>\$5,876,156</b>	<b>\$5,898,286</b>	<b>0.38%</b>
55 - InterFund/Dept Chrgs	134,808	111,432	176,319	58.23%
57 - Other Costs	31,200	12,450	14,050	12.85%
61 - Other Financing Uses	863,482	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$7,057,951</b>	<b>\$6,000,038</b>	<b>\$6,088,655</b>	<b>1.48%</b>
54 - Capital Outlays	9,324,247	3,703,027	3,037,332	-17.98%
<b>Expenditure Total</b>	<b>\$16,382,198</b>	<b>\$9,703,065</b>	<b>\$9,125,987</b>	<b>-5.95%</b>
Net Revenue (Expenditures)	(\$117,952)	\$0	\$0	0.00%
Beginning Fund Balance	(\$2,014,063)	(\$2,156,093)	\$13,963	-100.65%
Projected Change in Fund Balance	(\$142,030)	\$2,170,056	\$0	0.00%
<b>Ending Fund Balance</b>	<b>(\$2,156,093)</b>	<b>\$13,963</b>	<b>\$13,963</b>	<b>0.00%</b>
Full Time Positions	14	14	14	
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
<b>Totals</b>	<b>\$0</b>			

# Fire Department

## Mission

The Forsyth County Fire Department protects life, property, and the environment from the ravages of fire and all other emergencies, both natural and man made, and provides citizens and visitors with emergency medical pre-hospital care in a highly effective manner with the best trained personnel possible.

## Description

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

Budget Changes								
Current Service Level	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital	
Equipment & Training for 12 New Firefighters (SAFER Grant)	24520	\$284,304	-	-	-	\$111,192	\$173,112	
2% MSA Pay Study Salary Increase	24510 & 24520	425,300	395,000	30,300	-	-	-	
(54) Employee Specialty Team Supplement	24520	140,500	130,516	9,984	-	-	-	
(2) Ford Explorer 2024	24510	110,000	-	-	-	110,000	-	
SCBA Masks measurer - Quantifit Tester 2	24510	9,000	-	-	-	9,000	-	
4x4 Sidekick for Sawnee Mtn Trails	24510	15,000	-	-	-	15,000	-	
(3) WeatherSTEM Monitoring Stations for Stations 4, 6	24510	18,000	-	-	-	18,000	-	
RH East Cost Rescue Forcible Entry Door	24510	8,000	-	-	-	8,000	-	
86" Clear Touch Interactive Display for Training	24510	8,500	-	-	-	8,500	-	
<b>Total Current and Revised Service Level Requests</b>		<b>\$1,018,604</b>	<b>\$525,516</b>	<b>\$40,284</b>	<b>\$0</b>	<b>\$279,692</b>	<b>\$173,112</b>	
Budget Summary:								
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	Workload and Performance Measures			
Revenue					2022 Actual	2023 Estimated	2024 Projected	
31 - Taxes	\$31,712,450	\$33,564,100	\$35,019,479	4.34%				
32 - Licenses & Permits	181,905	221,000	181,000	-18.10%	1. Emergency responses/incidents	17,878	18,635	19,423
33 - Intergovern Revenues	-	-	-	0.00%	2. Apparatus dispatched	22,942	25,652	28,683
34 - Charges for Services	(827,500)	(890,964)	(929,606)	4.34%	3. Average response time (minutes)	5:09	5:00	5:00
36 - Investment Income	767,598	110,000	750,000	581.82%	4. Total number of inspections	10,599	13,556	14,912
37 - Contributions & Donations	-	4,000	4,000	0.00%	5. Education/training events	188	272	275
38 - Miscellaneous Rev	3,575	34,600	1,000	-97.11%	6. Smoke alarms inspected/installed	212	180	175
39 - Other Financing Srcs	694,801	5,753,633	3,301,292	-42.62%	7. Car seats inspected	117	147	164
<b>Revenue Total</b>	<b>\$32,532,829</b>	<b>\$38,796,369</b>	<b>\$38,327,165</b>	<b>-1.21%</b>				
Expense								
511 - Salaries	\$16,460,331	\$19,284,554	\$22,385,658	16.08%				
512 - Benefits	7,250,208	7,417,280	7,557,411	1.89%				
52 - Purch/Contr Services	1,304,962	1,598,446	1,940,562	21.40%				
53 - Supplies	1,675,036	1,541,625	1,985,615	28.80%				
<b>Operating Expenses</b>	<b>\$26,690,538</b>	<b>\$29,841,905</b>	<b>\$33,869,246</b>	<b>13.50%</b>				
54 - Capital Outlays	1,773,601	93,000	344,692	270.64%				
55 - InterFund/Dept Chrgs	1,507,308	1,646,396	1,851,527	12.46%				
57 - Other Costs	-	-	-	0.00%				
59 - Contingencies	-	65,000	50,000	-23.08%				
61 - Other Financing Uses	36,471	100,000	100,000	0.00%				
<b>Operating Expenditure Total</b>	<b>\$30,007,918</b>	<b>\$31,746,301</b>	<b>\$36,215,465</b>	<b>14.08%</b>				
54 - Capital Outlays- CARP	-	2,097,000	1,209,400	-42.33%				
54- Capital Outlays- CIP	-	4,953,068	902,300	-81.78%				
<b>Expenditure Total</b>	<b>\$30,007,918</b>	<b>\$38,796,369</b>	<b>\$38,327,165</b>	<b>-1.21%</b>				
Net-Revenue (Cost)	\$2,524,911	-	-	0.00%				
Beginning Fund Balance	\$17,641,527	\$20,166,438	\$15,412,805	-23.57%				
Projected Change in Fund Balance	\$2,524,911	(\$4,753,633)	(\$3,301,292)	-30.55%				
Ending Fund Balance	<b>\$20,166,438</b>	<b>\$15,412,805</b>	<b>\$12,111,513</b>	<b>-21.42%</b>				
<b>Full Time Positions</b>	<b>228</b>	<b>237</b>	<b>240</b>					
Capital Replacement Schedule 2024								
Vehicles - PSC Pierce Pumper - \$1,024,400:								
PSC '98 Ford E-350 Ambulance \$150,000	\$1,174,400							
Equipment - (2) FS Washer-Extractors	35,000							
Other-Buildings/Site Improvement-CIP	902,300							
<b>Totals</b>	<b>\$2,111,700</b>							



# 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.



12 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
Country Inn & Suites	Aug-22	76
Embassy Suites by Hilton Alpharetta Halcyon	Jan-23	160

Room Count 1,087

<b>Budget Summary:</b>				
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>
<b>Revenue</b>				
31 - Taxes	\$847,063	\$600,000	\$600,000	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	-	-	-	0.00%
35 - Fines & Forfeit	-	-	-	0.00%
36 - Investment Income	-	-	-	0.00%
37 - Contrib & Donate	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	-	-	-	0.00%
<b>Revenue Total</b>	<b>\$847,063</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>0.00%</b>
<b>Expense</b>				
511 - Salaries	\$148,225	-	-	0.00%
512 - Benefits	-	-	-	0.00%
Operating Expenses	-	-	-	0.00%
57 - Other Costs	698,838	600,000	600,000	0.00%
59-Contingencies	-	-	-	0.00%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$847,063</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>0.00%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$847,063</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>0.00%</b>
Net Revenue (Expenditures)	\$0	\$0	\$0	0.00%
Beginning Fund Balance	\$0	\$0	\$0	0.00%
Projected Change in Fund Balance	\$0	\$0	\$0	0.00%
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
Full Time Positions	0	0	0	
<b>Capital Replacement Schedule</b>				
	<b>2024</b>			
Vehicles	-			
Equipment	-			
<b>Totals</b>	<b>\$0</b>			



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# Capital Fund

## Capital Outlay

### 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 2024	2024 Budget	% of Total
County Campus	\$ 82,140,600	68.2%
Employee Building	8,880,781	7.4%
Neighborhood Identification Program	6,732,558	5.6%
Reserves for Future Capital Outlay	5,087,690	4.2%
Public Facilities Site Improvements	5,000,000	4.2%
Parks & Rec Site Improvements	2,215,000	1.8%
District Beautification Program	1,971,175	1.6%
Radio System Upgrade	1,800,000	1.5%
Matt Community Building	1,354,500	1.1%
CARP Funding for Machinery & Equipment	1,096,396	0.9%
Sheriff's Office Replacement and New Vehicles	1,075,000	0.9%
CARP Funding for Computer Hardware and Software	944,636	0.8%
Tree Ordinance	635,466	0.5%
CARP Funding for Vehicles (non-S.O.)	625,000	0.5%
Communication Department Equipment	432,340	0.4%
County-wide Repair & Maintenance	387,500	0.4%
<b>Total Capital Fund Expenditures</b>	<b>\$ 120,378,642</b>	

<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	\$67,378	\$70,000	\$70,000	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	172,251	50,000	50,000	0.00%
36 - Investment Income	801,754	10,000	760,000	7500.00%
37/38 - Miscellaneous Rev	117,593	-	-	0.00%
39 - Other Financing Srcs	41,073,324	88,543,385	119,498,642	34.96%
<b>Revenue Total</b>	<b>\$42,232,300</b>	<b>\$88,673,385</b>	<b>\$120,378,642</b>	<b>35.76%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
Operating Expenses	\$523,165	\$1,642,400	\$387,500	-76.41%
57/58 - Other Costs	-	300,000	-	-100.00%
59 - Contingencies	-	14,121,279	13,791,423	-2.34%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$523,165</b>	<b>\$16,063,679</b>	<b>\$14,178,923</b>	<b>-11.73%</b>
54 - Capital Outlays	\$28,286,535	\$72,909,399	\$106,199,719	45.66%
<b>Expenditure Total</b>	<b>\$28,809,700</b>	<b>\$88,973,078</b>	<b>\$120,378,642</b>	<b>35.30%</b>
<b>Beginning Fund Balance</b>	<b>\$31,874,349</b>	<b>\$45,296,949</b>	<b>\$77,770,308</b>	<b>71.69%</b>
Projected Change	\$13,422,600	\$32,473,359	\$31,792,433	-2.10%
<b>Ending Fund Balance</b>	<b>\$45,296,949</b>	<b>\$77,770,308</b>	<b>\$109,562,741</b>	<b>40.88%</b>

# 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.

## TRIPLE Aaa/AAA Rating in 2023

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.



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	\$15,561,346	\$18,338,994	\$22,897,694	24.86%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	(475,471)	(485,300)	(600,500)	23.74%
35 - Fines & Forfeit	-	-	-	0.00%
36 - Investment Income	340,942	30,000	350,000	1066.67%
37 - Contrib & Donate	-	-	-	0.00%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	19,704,056	28,702,750	19,701,750	-31.36%
<b>Revenue Total</b>	<b>\$35,130,873</b>	<b>\$46,586,444</b>	<b>\$42,348,944</b>	<b>-9.10%</b>
<b>Expense</b>				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	\$6,181	\$10,000	\$10,000	0.00%
57 - Other Costs	-	-	-	0.00%
58 - Debt Service	34,434,469	46,576,444	42,338,944	-9.10%
61 - Other Financing Uses	-	-	-	0.00%
<b>Operating Expenditure Total</b>	<b>\$34,440,649</b>	<b>\$46,586,444</b>	<b>\$42,348,944</b>	<b>-9.10%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$34,440,649</b>	<b>\$46,586,444</b>	<b>\$42,348,944</b>	<b>-9.10%</b>
Net Revenue (Expenditures)	\$690,224	\$0	\$0	0.00%
Beginning Fund Balance	\$11,641,774	\$12,331,998	\$9,331,998	-24.33%
Projected Change in Fund Balance	\$690,224	(\$3,000,000)	\$0	-100.00%
<b>Ending Fund Balance</b>	<b>\$12,331,998</b>	<b>\$9,331,998</b>	<b>\$9,331,998</b>	<b>0.00%</b>
Full Time Positions	0	0	0	
<b>Capital Replacement Schedule</b>	<b>2024</b>			
Vehicles	-			
Equipment	-			
<b>Totals</b>	<b>\$0</b>			

# 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	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Water & Sewer - Non-Departmental	\$46,573	-	-	0.00 %
Waste Water Treatment	11,377,582	13,123,105	13,438,822	2.41 %
Sewer Services	2,609,237	3,309,700	2,821,000	(14.77 %)
General Operations	13,796,443	34,097,638	36,088,962	5.84 %
Commercial Services	2,114,581	2,498,009	2,823,377	13.03 %
Engineering	4,721,866	6,112,928	6,730,800	10.11 %
Meter Services	556,912	769,315	798,403	3.78 %
Water Services	1,453,210	1,172,000	1,285,000	9.64 %
Waste Water Treatment Facility	8,664,867	8,391,905	9,811,706	16.92 %
Maintenance	6,357,622	7,708,600	7,184,730	(6.80 %)
Capital - General Operations	20,500,138	19,650,000	22,150,000	12.72 %
Capital - Water and Sewer	21,132	-	-	0.00 %
<b>Total Water &amp; Sewer Fund</b>	<b>\$71,533,996</b>	<b>\$96,833,200</b>	<b>\$103,132,800</b>	<b>6.51 %</b>
<b>Recycling &amp; Solid Waste Fund</b>				
Litter Detail	92,856	105,401	110,476	4.81 %
Recycling & Solid Waste	1,621,230	1,972,603	2,058,495	4.35 %
Landfill - Unrestricted	1,075,533	750,000	250,000	(66.67 %)
Landfill - Restricted <sup>1</sup>	309,144	467,187	312,846	(33.04 %)
<b>Total Recycling &amp; Solid Waste Fund</b>	<b>\$3,098,763</b>	<b>\$3,295,191</b>	<b>\$2,731,817</b>	<b>(17.10 %)</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$74,632,759</b>	<b>\$100,128,391</b>	<b>\$105,864,617</b>	<b>(17.10 %)</b>

# Water & Sewer Summary

## Description

The Water and Sewer department is composed of 8 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.

## Mission

To provide Forsyth County with the highest quality of water and sewer service through progressive leadership and environmental stewardship.

## Contact

### Website:

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



## Forsyth County Adds "Ozone" Process To Water Treatment

The Forsyth County Department of Water and Sewer (FCDWS) has added an additional water treatment technology, known as "Ozone", to further reduce contaminants beyond agency standards and to safely oxidize drinking water at the County's primary water treatment facility.

While the [2023 Annual Water Report indicates Forsyth County's drinking water meets all U.S. Environmental Protection Agency \(EPA\) and state drinking water health standards](#), the Ozone process further enhances the County's ability to remove trace compounds that, while safe, can have a seasonal impact on the taste and smell of drinking water.



# Water & Sewer (Continued)



Budget Changes							
Current Service Level:	Division	Total	Salary	FICA	Benefits	Capital	Non-Capital
Community Outreach Specialist Grade 110	3320	\$113,800	\$45,103	\$3,450	\$27,410	\$37,057	\$780
Administrative Assistant 111	3411	79,331	46,712	3,573	27,410	1,195	441
Water System Engineer 125	3320	131,421	96,620	7,391	27,410	-	-
Inventory Control Technician 107	3330	70,772	40,281	3,081	27,410	-	-
(10) Remote Pressure Monitoring Network	3330	25,000	-	-	-	25,000	-
(4) Road Plates 6x10 1"	3330	16,037	-	-	-	16,037	-
(8) Hardwood Laminate Mats	3330	6,540	-	-	-	6,540	-
Ford F-250 Replace Standard Bed & Install Service Body	3330	13,550	-	-	-	13,550	-
Lower Big Creek Sluice Gate	3330	95,000	-	-	-	95,000	-
Welwyn Bypass Port & Valve Diversion	3330	85,000	-	-	-	85,000	-
Woodberry Upgrade Pump & Discharge Piping	3330	90,000	-	-	-	90,000	-
Dick Creek Overflow Channel	3335	80,000	-	-	-	80,000	-
<b>Total Current Service Level Requests</b>		<b>\$806,453</b>	<b>\$228,716</b>	<b>\$17,497</b>	<b>\$109,640</b>	<b>\$449,379</b>	<b>\$1,221</b>
<b>Budget Summary:</b>							
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>	<b>Workload and Performance Measures</b>		
<b>Revenue</b>					<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
32 - Licenses & Permits	\$136,650	\$100,000	\$100,200	0.20%	<b>Waste Water Treatment &amp; Facility -</b>		
33 - Intergovernmental Revenues	66,101	32,900	32,900	0.00%	Grease trap compliance inspections (monthly average)		
34 - Charges for Services	75,193,695	81,343,600	87,418,700	7.47%	77	80	85
36 - Investment Income	1,493,447	71,000	306,000	330.99%	Semi-Annual component inspections at wastewater facilities		
37 - Contributions & Donations	14,718,770	15,040,000	15,040,000	0.00%	12	16	16
38 - Miscellaneous Rev	240,604	235,700	225,000	-4.54%	<b>Engineering -</b>		
39 - Other Financing Srcs	615,111	10,000	10,000	0.00%	Number of water line miles of leak detection verification		
<b>Revenue Total</b>	<b>\$92,464,377</b>	<b>\$96,833,200</b>	<b>\$103,132,800</b>	<b>6.51%</b>	287	300	300
<b>Expense</b>					Easements acquired (%)		
511 - Salaries	\$7,566,668	\$8,552,891	\$9,236,380	7.99%	92%	95%	98%
512 - Benefits	4,051,160	4,270,413	4,335,247	1.52%	Provide development review comments within 9 days (%)		
52 - Purch/Contr Services	14,339,662	19,401,587	21,028,387	8.38%	100%	100%	100%
53 - Supplies	14,598,031	15,140,665	15,788,672	4.28%	<b>Maintenance -</b>		
<b>Operating Expenses</b>	<b>\$40,555,521</b>	<b>\$47,365,556</b>	<b>\$50,388,686</b>	<b>6.38%</b>	Number of Polybutylene service lines replaced with copper		
55 - InterFund/Dept Chrgs	1,129,092	1,242,896	1,873,751	50.76%	531	593	750
56 - Deprec/Amortization	18,576,351	19,650,000	22,150,000	12.72%	Video recording of sewer lines (linear feet)		
57 - Other Costs	3,522,109	965,000	1,006,000	4.25%	402,444	608,444	550,000
58 - Debt Service	7,660,702	7,811,700	7,603,105	-2.67%	Cleaning of sewer lines (linear feet)		
59 - Contingencies	-	3,000,000	3,000,000	0.00%	103,394	167,553	150,000
59 - Add to Net Position	-	15,423,242	14,016,080	-9.12%	Number of manholes inspected		
61 - Other Financing Uses	-	77,588	-	-100.00%	11,604	14,777	15,000
<b>Operating Expenditure Total</b>	<b>\$ 71,443,776</b>	<b>\$ 95,535,982</b>	<b>\$100,037,622</b>	<b>4.71%</b>	SL-Rat of Sewer Lines		
54 - Capital Outlays	90,220	1,297,218	3,095,178	138.60%	201,551	390,045	350,000
54 - CARP-Operating	-	-	-	0.00%	Full Time Positions		
<b>Expenditure Total</b>	<b>\$ 71,533,996</b>	<b>\$ 96,833,200</b>	<b>\$103,132,800</b>	<b>6.51%</b>	141	141	145
Beginning Net Position	\$20,930,382	\$ 20,930,382	\$0	-100.00%	<b>Capital Replacement Schedule-Operating</b>		
Addition to Net Position	-	15,423,242	36,353,624	135.71%	2024		
<b>Ending Net Position working capital</b>	<b>\$ 20,930,382</b>	<b>\$ 36,353,624</b>	<b>\$ 36,353,624</b>	<b>0.00%</b>	Vehicles 79,049 Ford F-450		
Full Time Positions	141	141	145		Machinery & Equipment 72,038 Trailers \$18,893, CCTV Computer \$9,000, CUES OX II Camera \$46,143		
Capital Replacement Schedule-Operating	2024				Other -		
Vehicles	79,049	Ford F-450			<b>Totals</b>		
Machinery & Equipment	72,038	Trailers \$18,893, CCTV Computer \$9,000, CUES OX II Camera \$46,143			<b>\$ 151,085</b>		
Other	-						
<b>Totals</b>	<b>\$ 151,085</b>						

# 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.

## Contact

**Website:**

<https://www.forsythco.com/Departments-Offices/Recycling-Solid-Waste>

## 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.



<b>Budget Summary:</b>					<b>Workload and Performance Measures</b>		
	<b>2022 Actual</b>	<b>2023 Adopted Budget</b>	<b>2024 Adopted Budget</b>	<b>% Inc/Dec from 2023</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	\$2,659,182	\$2,594,000	\$2,594,000	0.00%	1. Number of paying customers	130,345	129,000
35 - Fines & Forfeit	-	-	-	0.00%	2. # of volunteers participate in litter removal	1,398	1,200
36 - Investment Income	103,379	10,000	100,000	900.00%	3. # of hours in litter removal	3,482	2,700
37 - Contrib & Donate	-	-	-	0.00%	4. # of bags in litter removal	1,809	800
38 - Miscellaneous Rev	25,192	20,000	20,000	0.00%	5. # of loads of trash and recyclables hauled from the convenience centers to the landfill by staff	872	820
39 - Other Financing Srcs	-	671,191	17,817	-97.35%	6. Number of miles cleaned by contracted litter crew	1,777	1,750
<b>Revenue Total</b>	<b>\$2,787,754</b>	<b>\$3,295,191</b>	<b>\$2,731,817</b>	<b>-17.10%</b>			
<b>Expense</b>							
511 - Salaries	\$725,931	\$828,189	\$839,492	1.36%			
512 - Benefits	406,956	452,748	424,416	-6.26%			
52 - Purch/Contr Services	615,274	947,150	844,150	-10.87%			
53 - Supplies	67,004	79,500	94,500	18.87%			
<b>Operating Expenses</b>	<b>\$1,815,164</b>	<b>\$2,307,587</b>	<b>\$2,202,558</b>	<b>-4.55%</b>			
55 - InterFund/Dept Chrgs	123,564	137,604	170,459	23.88%			
56 - Deprec/Amortization	71,850	-	-	0.00%			
57 - Other Costs	-	-	-	0.00%			
61 - Other Financing Uses	1,049,159	750,000	250,000	-66.67%			
<b>Operating Expenditure Total</b>	<b>\$3,059,738</b>	<b>\$3,195,191</b>	<b>\$2,623,017</b>	<b>-17.91%</b>			
54 - Capital Outlays	39,026	100,000	108,800	8.80%			
<b>Expenditure Total</b>	<b>\$3,098,763</b>	<b>\$3,295,191</b>	<b>\$2,731,817</b>	<b>-17.10%</b>			
Net Revenue (Expenditures)	(\$311,009)	\$0	\$0	0.00%			
Beginning Net Position	\$2,477,203	\$1,326,702	\$230,771	-82.61%			
Projected Change in Net Position	(1,150,501)	(1,095,930)	0	0.00%			
Ending Net Position (Unrestricted)	\$1,326,702	\$230,772	\$230,770	0.00%			
Beginning Net Position (Restricted)	2,393,102	\$3,232,593	\$3,765,406	16.48%			
Projected Change in Net Position	839,491	532,813	0	-100.00%			
Ending Net Position (Restricted)	\$3,232,593	\$3,765,406	\$3,765,406	0.00%			
<b>Total Net Position</b>	<b>\$4,559,295</b>	<b>\$3,996,178</b>	<b>\$3,996,176</b>	<b>0.00%</b>			
Full Time Positions	14	15	15				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
<b>Totals</b>	<b>\$0</b>						



# 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 Services



Administration Building

Fund	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Change
Risk Management	\$ 2,367,562	\$ 3,297,970	\$ 4,051,991	22.86 %
Employee Health Benefits	31,681,418	36,053,984	36,150,315	0.27 %
Workers' Compensation	930,583	1,845,723	1,844,246	(0.08 %)
Fleet Services	2,123,033	2,052,865	3,035,526	47.87 %
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 37,156,516</b>	<b>\$ 43,250,542</b>	<b>\$ 45,082,078</b>	<b>4.23 %</b>

# Risk Management

## Mission

Our mission is to achieve an appropriate balance between realizing the county's opportunity for gains that are set forth and adopted as policy by the Board of Commissioners, Elected Officials, and Constitutional Officers of Forsyth County while protecting county assets and minimizing the county's overall exposure to loss.

## Contact

**Website:**

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

## 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.



**Report a Claim**

<u>Budget Summary:</u>					<u>Workload and Performance Measures</u>		
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023	2022 Actual	2023 Estimated	2024 Projected
<b>Revenue</b>					Number of non-WC liability claims reported		
31 - Taxes	-	-	-	0.00%	494	539	598
32 - Licenses & Permits	-	-	-	0.00%	Number of non- WC insurance claims resolved		
33 - Intergovern Revenues	-	-	-	0.00%	486	512	568
34 - Charges for Services	\$2,486,844	\$2,486,844	\$2,660,920	7.00%	Average cost per claim		
35 - Fines & Forfeit	-	-	-	0.00%	2,295	2,502	2,777
36 - Investment Income	20,717	\$3,000	30,000	900.00%	Number of employees trained		
37 - Contrib & Donate	-	-	-	0.00%	568	579	591
38 - Miscellaneous Rev	207,705	\$150,000	150,000	0.00%			
39 - Other Financing Srcs	-	\$658,126	1,211,071	84.02%			
<b>Revenue Total</b>	<b>\$2,715,266</b>	<b>\$3,297,970</b>	<b>\$4,051,991</b>	<b>22.86%</b>			
<b>Expense</b>							
511 - Salaries	\$188,588	\$151,298	\$230,915	52.62%			
512 - Benefits	93,173	66,726	98,478	47.59%			
52 - Purch/Contr Services	2,047,575	3,039,174	3,677,106	20.99%			
53 - Supplies	1,134	5,500	5,500	0.00%			
<b>Operating Expenses</b>	<b>\$2,330,470</b>	<b>\$3,262,698</b>	<b>\$4,011,999</b>	<b>22.97%</b>			
55 - InterFund/Dept Chrgs	37,092	35,272	39,992	13.38%			
56 - Deprec/Amortization	-	-	-	0.00%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$2,367,562</b>	<b>\$3,297,970</b>	<b>\$4,051,991</b>	<b>22.86%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$2,367,562</b>	<b>\$3,297,970</b>	<b>\$4,051,991</b>	<b>22.86%</b>			
Net Revenue (Expenditures)	\$347,704	\$0	\$0	0.00%			
Beginning Fund Balance	\$678,582	\$1,026,286	\$368,160	-64.13%			
Projected Change in Fund Balance	347,704	(658,126)	(1,211,071)	84.02%			
<b>Ending Fund Balance</b>	<b>\$1,026,286</b>	<b>\$368,160</b>	<b>(\$842,911)</b>	<b>-328.95%</b>			
Full Time Positions	3	3	3				
<b>Capital Replacement Schedule</b>							
Vehicles	2024						
Equipment							
<b>Totals</b>	<b>\$0</b>						

# 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.



<u>Budget Summary:</u>				
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	% Inc/Dec from 2023
<b>Revenue</b>				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	-	-	-	0.00%
34 - Charges for Services	\$35,596,547	\$35,872,800	\$35,689,200	-0.51%
35 - Fines & Forfeit	-	-	-	0.00%
36 - Investment Income	199,437	30,000	200,000	566.67%
37 - Contrib & Donate	-	-	-	0.00%
38 - Miscellaneous Rev	59,305	50,000	50,000	0.00%
39 - Other Financing Srcs	-	101,184	211,115	108.64%
<b>Revenue Total</b>	<b>\$35,855,290</b>	<b>\$36,053,984</b>	<b>\$36,150,315</b>	<b>0.27%</b>
<b>Expense</b>				
511 - Salaries	-	\$65,128	\$85,021	30.54%
512 - Benefits	3,439,176	3,632,083	3,627,410	-0.13%
52 - Purch/Contr Services	458,321	1,053,153	1,059,460	0.60%
53 - Supplies	9,942	58,000	92,700	59.83%
<b>Operating Expenses</b>	<b>\$3,907,439</b>	<b>\$4,808,364</b>	<b>\$4,864,591</b>	<b>1.17%</b>
55 - InterFund/Dept Chrgs	24,214,167	27,545,620	27,120,193	-1.54%
59 - Contingencies	-	2,100,000	1,165,531	-44.50%
61 - Other Financing Uses	3,559,811	1,600,000	3,000,000	87.50%
<b>Operating Expenditure Total</b>	<b>\$31,681,418</b>	<b>\$36,053,984</b>	<b>\$36,150,315</b>	<b>0.27%</b>
54 - Capital Outlays	-	-	-	0.00%
<b>Expenditure Total</b>	<b>\$31,681,418</b>	<b>\$36,053,984</b>	<b>\$36,150,315</b>	<b>0.27%</b>
Net Revenue (Expenditures)	\$4,173,872	\$0	\$0	0.00%
Beginning Fund Balance	\$7,817,351	\$11,991,223	\$11,890,039	-0.84%
Change in Fund Balance	4,173,872	(101,184)	(211,115)	0.00%
<b>Ending Fund Balance</b>	<b>\$11,991,223</b>	<b>\$11,890,039</b>	<b>\$11,678,924</b>	<b>-1.78%</b>
Full Time Positions	0	0	1	
<b>Capital Replacement Schedule 2024</b>				
Vehicles	-			
Equipment	-			
<b>Totals</b>	<b>\$0</b>			

# 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.



Budget Summary:					<u>Workload and Performance Measures</u>		
	2022	2023	2024	% Inc/Dec	2022	2023	2024
	Actual	Adopted Budget	Adopted Budget	from 2023	Actual	Estimated	Projected
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%			
32 - Licenses & Permits	-	-	-	0.00%			
33 - Intergovern Revenues	-	-	-	0.00%			
34 - Charges for Services	\$1,329,516	\$1,799,396	\$1,564,861	-13.03%	Number of worker's comp claims reported	207	260
35 - Fines & Forfeit	-	-	-	0.00%			
36 - Investment Income	34,390	3,000	49,500	1550.00%	Number of worker's comp claims resolved	200	234
37 - Contrib & Donate	-	-	-	0.00%			
38 - Miscellaneous Rev	47,423	40,000	40,000	0.00%	Average cost per claim		
39 - Other Financing Srcs	-	3,327	189,885	5607.39%		9,300	9,951
<b>Revenue Total</b>	<b>\$1,411,329</b>	<b>\$1,845,723</b>	<b>\$1,844,246</b>	<b>-0.08%</b>			10,847
<b>Expense</b>							
511 - Salaries	\$60,868	\$129,014	\$73,084	-43.35%			
512 - Benefits	808,241	1,628,001	1,682,404	3.34%			
52 - Purch/Contr Services	20,800	43,000	43,000	0.00%			
53 - Supplies	-	-	-	0.00%			
<b>Operating Expenses</b>	<b>\$889,909</b>	<b>\$1,800,015</b>	<b>\$1,798,488</b>	<b>-0.08%</b>			
55 - InterFund/Dept Chrgs	40,674	45,708	45,758	0.11%			
56 - Deprec/Amortization	-	-	-	0.00%			
59 - Contingencies	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$930,583</b>	<b>\$1,845,723</b>	<b>\$1,844,246</b>	<b>-0.08%</b>			
54 - Capital Outlays	-	-	-	0.00%			
<b>Expenditure Total</b>	<b>\$930,583</b>	<b>\$1,845,723</b>	<b>\$1,844,246</b>	<b>-0.08%</b>			
Net Revenue (Expenditures)	\$480,746	\$0	\$0	0.00%			
Beginning Fund Balance	\$591,601	\$1,072,347	\$1,069,020	-0.31%			
Projected Change in Fund Balance	480,746	(3,327)	(189,885)	5607.39%			
<b>Ending Fund Balance</b>	<b>\$1,072,347</b>	<b>\$1,069,020</b>	<b>\$879,135</b>	<b>-17.76%</b>			
Full Time Positions	3	3	3				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
<b>Totals</b>	<b>\$0</b>						

# 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 Services 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.

		Budget Changes					
Current Service Level:	Division	Total	Salary	FCA	Benefits	Capital	Non-Capital
Tire Changer with Attachments		\$14,000	-	-	-	\$14,000	-
Security/Camera System		25,000	-	-	-	25,000	-
(3) Cell Phones		720	-	-	-	-	720
<b>Total Current Service Level Requests</b>		<b>\$39,720</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,000</b>	<b>\$720</b>
<b>Budget Summary:</b>							
		<b>2023</b>	<b>2024</b>	<b>% Inc/Dec</b>	<b>Workload and Performance Measures</b>		
	<b>2022</b>	<b>Adopted</b>	<b>Adopted</b>	<b>from 2023</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>		<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
<b>Revenue</b>							
31 - Taxes	-	-	-	0.00%	1- Number of in-house repair orders issued by Fleet		
32 - Licenses & Permits	-	-	-	0.00%	3,615	3,900	3,700
33 - Intergovern Revenues	-	-	-	0.00%	2- Average mechanic hours per repair order		
34 - Charges for Services	\$895,309	\$881,680	\$1,872,637	112.39%	3.28	2.80	2.90
35 - Fines & Forfeit	-	-	-	0.00%	3- Total number of mechanic hours on repair orders		
36 - Investment Income	-	-	-	0.00%	11,799	11,500	12,000
37 - Contrib & Donate	-	-	-	0.00%	4- Ford warranty repairs for reimbursement dollars		
38 - Miscellaneous Rev	21,306	-	20,000	0.00%	\$4,000	\$12,000	\$16,000
39 - Other Financing Srcs	1,059,226	1,171,185	1,142,889	-2.42%	5- NAPA parts fill rate against Fleet repair orders		
<b>Revenue Total</b>	<b>\$1,975,841</b>	<b>\$2,052,865</b>	<b>\$3,035,526</b>	<b>47.87%</b>	92%	94%	95%
<b>Expense</b>							
511 - Salaries	\$793,504	\$951,489	\$1,035,179	8.80%			
512 - Benefits	539,139	529,024	473,152	-10.56%			
52 - Purch/Contr Services	524,229	323,600	1,234,820	281.59%			
53 - Supplies	73,640	67,900	67,900	0.00%			
<b>Operating Expenses</b>	<b>\$1,930,512</b>	<b>\$1,872,013</b>	<b>\$2,811,051</b>	<b>50.16%</b>			
55 - InterFund/Dept Chrgs	125,040	170,852	175,475	2.71%			
56 - Deprec/Amortization	65,091	-	-	0.00%			
57 - Other Costs	51,773	-	-	0.00%			
59 - Contingencies	-	-	-	0.00%			
61 - Other Financing Uses	-	-	-	0.00%			
<b>Operating Expenditure Total</b>	<b>\$2,172,415</b>	<b>\$2,042,865</b>	<b>\$2,986,526</b>	<b>46.19%</b>			
54 - Capital Outlays	(49,383)	10,000	49,000	390.00%			
<b>Expenditure Total</b>	<b>\$2,123,033</b>	<b>\$2,052,865</b>	<b>\$3,035,526</b>	<b>47.87%</b>			
Net Revenue (Expenditures)	(\$147,192)	\$0	\$0	0.00%			
Beginning Fund Balance	\$271,001	\$123,809	\$123,809	0.00%			
Change in Fund Balance	(147,192)	0	0	0.00%			
<b>Ending Fund Balance</b>	<b>\$123,809</b>	<b>\$123,809</b>	<b>\$123,809</b>	<b>0.00%</b>			
Full Time Positions	17	16	16				
<b>Capital Replacement Schedule</b>	<b>2024</b>						
Vehicles	-						
Equipment	-						
<b>Totals</b>	<b>\$0</b>						



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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
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 Services	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
Public Transportation (Access Forsyth)	770-781-2195	770-781-2159
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 James Dunn)	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	<a href="http://www.cityofcumming.net">www.cityofcumming.net</a>
Forsyth County Chamber of Commerce	770-887-6461	<a href="https://www.foco chamber.org/">https://www.foco chamber.org/</a>
Forsyth County Dept. of Family & Children Services 770-887-1121 (24hr Hotline)	770-781-6700	<a href="https://dfcs.georgia.gov/location/forsyth-county">https://dfcs.georgia.gov/ location/forsyth-county</a>
Forsyth County Government	770-781-2101	<a href="http://www.forsythco.com">www.forsythco.com</a>
Forsyth County News	770-887-3126	<a href="http://www.forsythcounty.com">www.forsythcounty.com</a>
Forsyth County Public Library	770-781-9840	<a href="http://www.forsythpl.org">www.forsythpl.org</a>
Forsyth County Recycling Center	770-205-3010	<a href="http://www.forsythco.com">www.forsythco.com</a>
Forsyth County Schools (Public)	770-887-2461	<a href="http://www.forsyth.k12.ga.us">www.forsyth.k12.ga.us</a>
Georgia Department of Labor	770-528-6100	<a href="http://www.dol.state.ga.us">www.dol.state.ga.us</a>
Georgia Federal Credit Union	770-889-7843	<a href="http://www.gfconlin.org">www.gfconlin.org</a>
Humane Society of Forsyth County	770-887-6480	<a href="http://www.forsythpets.com">www.forsythpets.com</a>
Sawnee Cultural Arts Center	770-889-4977	<a href="http://www.sawneecenter.org">www.sawneecenter.org</a>
Social Security Administration	770-532-7506	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Post Office (Cumming)	770-886-2388	<a href="http://www.usps.com">www.usps.com</a>

# Position Schedule

DIVISION	DEPARTMENT	2022 FT	2023 FT	2024 FT	VARIANCE FY 2024 vs FY 2023	NOTE #
GENERAL GOVERNMENT	Administration	8	8	8	0	
	Board of Commissioners	5	5	5	0	
	Business License	7	8	8	0	
	Communications	7	7	7	0	
	Finance	17	20	20	0	
	Geographic Information Service	11	11	12	1	1A
	Information Systems & Technology	19	19	19	0	
	Employment Services	11	13	8	(5)	1B
	Employment Services - Payroll			4	4	1B
	Employment Services - Training & Development			1	1	1B
	Procurement	11	11	11	0	
	Public Facilities	27	27	27	0	
	Tax Assessors	38	38	38	0	
	Tax Commissioner - Accounting	3	0	0	0	
	Tax Commissioner - Administration	5	44	44	0	
	Tax Commissioner - Auto	33	0	0	0	
	Tax Commissioner - Delinquent*				0	
	Tax Commissioner - Property	3	0	0	0	
	Telecommunications				0	
Voter Registration	10	11	11	0		
	<b>GENERAL GOVERNMENT TOTAL</b>	<b>215</b>	<b>222</b>	<b>223</b>	<b>1</b>	
JUDICIAL SYSTEM	Accountability Court	5	5	5	0	
	Board of Equalization	0			0	
	Clerk of Courts	33	33	33	0	
	Court Administration	10	12	12	0	
	District Attorney's Office	9	9	10	1	2A
	Indigent Defense	5	5	5	0	
	Juvenile Court	8	8	8	0	
	Juvenile Court- Judges	3	3	3	0	
	Law Library	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	19	19	19	0	
Superior Court	2	2	2	0		
	<b>JUDICIAL TOTAL</b>	<b>133</b>	<b>135</b>	<b>136</b>	<b>1</b>	
PUBLIC SAFETY	Coroner's Office	1	1	1	0	
	E-911/Radio	1	1	1	0	
	Emergency Management	3	3	3	0	
	Sheriff - Animal Control	0			0	
	Sheriff - Administration	19	15	15	0	
	Sheriff - Property Crimes Investigation	22	20	20	0	
	Sheriff - Major Crimes Investigation	14	18	18	0	
	Sheriff - Vice Control Narcotics	10	17	17	0	
	Sheriff - Enforcement North Precinct	120	115	116	1	3A
	Sheriff - Detention Center	123	123	123	0	
	Sheriff - Enforcement South Precinct	0	0	0	0	
	Sheriff - Training	12	11	11	0	
	Sheriff - Special Detail Services	66	64	64	0	
	Sheriff - Court Services	61	59	59	0	
	Sheriff - Public Relations	4	4	4	0	
	Sheriff - Support Services	35	39	40	1	3A
		<b>SHERIFF TOTAL</b>	<b>486</b>	<b>485</b>	<b>487</b>	<b>2</b>
	<b>PUBLIC SAFETY TOTAL</b>	<b>491</b>	<b>490</b>	<b>492</b>	<b>2</b>	
PUBLIC HEALTH & WELFARE	Animal Services	9	9	10	1	4A
	Animal Shelter	18	22	23	1	4B
	Public Transportation	3	3	4	1	4C
	Public Transportation (Grant Fund)	8	8	8	0	
	Senior Services	32	31	31	0	
		<b>PUBLIC HEALTH &amp; WELFARE TOTAL</b>	<b>70</b>	<b>73</b>	<b>76</b>	<b>3</b>
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	7	7	7	0	
	Parks & Rec - Lake Division	5	5	10	5	5A
	Parks & Rec - Natural Resource Mgmt Division	11	12	12	0	
	Parks & Rec - Park Operations Division	38	38	38	0	
	Parks & Rec - Recreation Division	19	20	20	0	
	<b>RECREATION &amp; CULTURE TOTAL</b>	<b>87</b>	<b>89</b>	<b>94</b>	<b>5</b>	

# Position Schedule (continued)

DIVISION	DEPARTMENT	2022	2023	2024	VARIANCE	NOTE #
		FT	FT	FT	FY 2024 vs FY 2023	
HOUSING & DEVELOPMENT	B&ED - Administration	5	5	5	0	
	B&ED - Inspections	20	20	20	0	
	B&ED - Permitting	10	10	10	0	
	B&ED - Commercial Plan Review	4	4	4	0	
	B&ED - Residential Plan Review	0	0	0	0	
	<b>Building &amp; Economic Development Total</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>	
	Capital Projects Management	8	13	14	1	6A
	Code Compliance	15	17	19	2	6B
	Natural Resources & Conservation	1	1	1	0	
	P&CD - Administration	8	6	6	0	
	P&CD - Current Planning	0	0	0	0	
	P&CD - Develop Inspections	6	10	10	0	
	P&CD - Develop Review	12	10	10	0	
	P&CD - Long Range Planning	0	0	0	0	
	P&CD - Policy	4	4	4	0	
P&CD - Zoning	4	5	6	1	6C	
<b>Planning &amp; Community Development Total</b>	<b>58</b>	<b>66</b>	<b>70</b>	<b>4</b>		
<b>HOUSING &amp; DEVELOPMENT TOTAL</b>		<b>97</b>	<b>105</b>	<b>109</b>	<b>4</b>	
ENGINEERING	Engineering - Administration	22	21	21	0	
	Engineering - Storm Water	15	14	14	0	
	Engineering - Traffic	5	6	6	0	
	Roads & Bridges	70	71	71	0	
	<b>ENGINEERING TOTAL</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>0</b>	
FIRE DEPARTMENT	Fire - Administration	44	49	49	0	
	Fire - Fire Fighting	189	190	190	0	
	Fire - Fire Fighting (SAFER Grant)	0	0	0	0	
	Fire - Maintenance	4	5	5	0	
<b>FIRE TOTAL</b>		<b>237</b>	<b>244</b>	<b>244</b>	<b>0</b>	
SPECIAL REVENUE FUNDS- OTHER	Drug Abuse Treatment and Education (DATE) 212	3	3	3	0	
	E-911 Center Fund 215	55	52	52	0	
	Jail Fund 216	0	0	0	0	
	Victim Witness Fund 230	4	4	4	0	
	Victim Witness (Grant Fund)	4	4	4	0	
	<b>SPECIAL REVENUE FUNDS- OTHER TOTAL</b>	<b>66</b>	<b>63</b>	<b>63</b>	<b>0</b>	
WATER & SEWER	Water - Commercial Services	18	21	22	1	7A
	Water - Engineering	38	37	40	3	7A
	Water - Maintenance	72	72	72	0	
	Water - Meter Services	8	5	5	0	
	Water - Waste Water Treatment	6	6	6	0	
<b>WATER &amp; SEWER TOTAL</b>		<b>142</b>	<b>141</b>	<b>145</b>	<b>4</b>	
RECYCLING & SOLID WASTE	Landfill- Restricted	2	2	2	0	
	Litter Detail	1	1	1	0	
	Recycling & Solid Waste	11	12	12	0	
<b>RECYCLING &amp; SOLID WASTE TOTAL</b>		<b>14</b>	<b>15</b>	<b>15</b>	<b>0</b>	
INTERNAL SERVICE FEE FUNDS	Risk Management	3	2	2	0	
	Wellness Center	0	1	1	0	
	Workers' Compensation	1	2	2	0	
	Fleet Services	18	17	17	0	
<b>INTERNAL SERVICE FEE FUNDS TOTAL</b>		<b>22</b>	<b>22</b>	<b>22</b>	<b>0</b>	
<b>GRAND TOTAL FULL-TIME EMPLOYEES</b>		<b>1,686</b>	<b>1,711</b>	<b>1,731</b>	<b>20</b>	

# Position Schedule Changes

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## **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. Twenty new full-time positions were approved by the Board of Commissioners for the 2024 Budget a total full-time position increase of twenty from 2023.

## **Changes in positions FY 2024:**

- (1) The following positions were added, reduced, or reallocated under General Government:
  - A. GIS: Added (1) GIS Technician in 2024.
  - B. Employment Services: Breaking out the Employment Service FT employees into Payroll and Training & Development.
- (2) The following positions were added under Judicial System:
  - A. District Attorney: Added (1) Prosecutor in 2024
- (3) The following positions were added under Public Safety:
  - A. Sheriff's Office: Added (1) Technician, Lan Support & Deputy Sheriff, 1st Class in 2024
- (4) The following positions were added under Public Health and Welfare:
  - A. Animal Services: Added (1) Animal Srvc Ofc Sr in 2024
  - B. Animal Shelter - Added (1) Animal Shltr Prog Coor position in 2024.
  - C. Public Transportation: Added (1) Staff Services Clerk in 2024
- (5) The following positions were added under Culture & Recreation:
  - A. Parks & Rec: Added (2) Coordinator, (1) Crew Leader, and (2) Maintenance Workers positions in 2024.
- (6) The following positions were added, reduced, or reallocated under Housing & Development
  - A. Capital Projects Management: Added (1) Project Manager, Sr in 2024.
  - B. Code Compliance - Added (2) Park Ranger II positions in 2024.
  - C. Planning & Comm Dev - Added (1) Planner II in 2024.
- (7) The following positions were reallocated under Water & Sewer Fund 505:
  - A. Water - Added (1) Community Outreach Specialists, Water System Engineer, AMI Customer Service Liaison, and Inventory Control Technician in 2024.



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# Grant Policies & Procedures

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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)

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## 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)

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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**

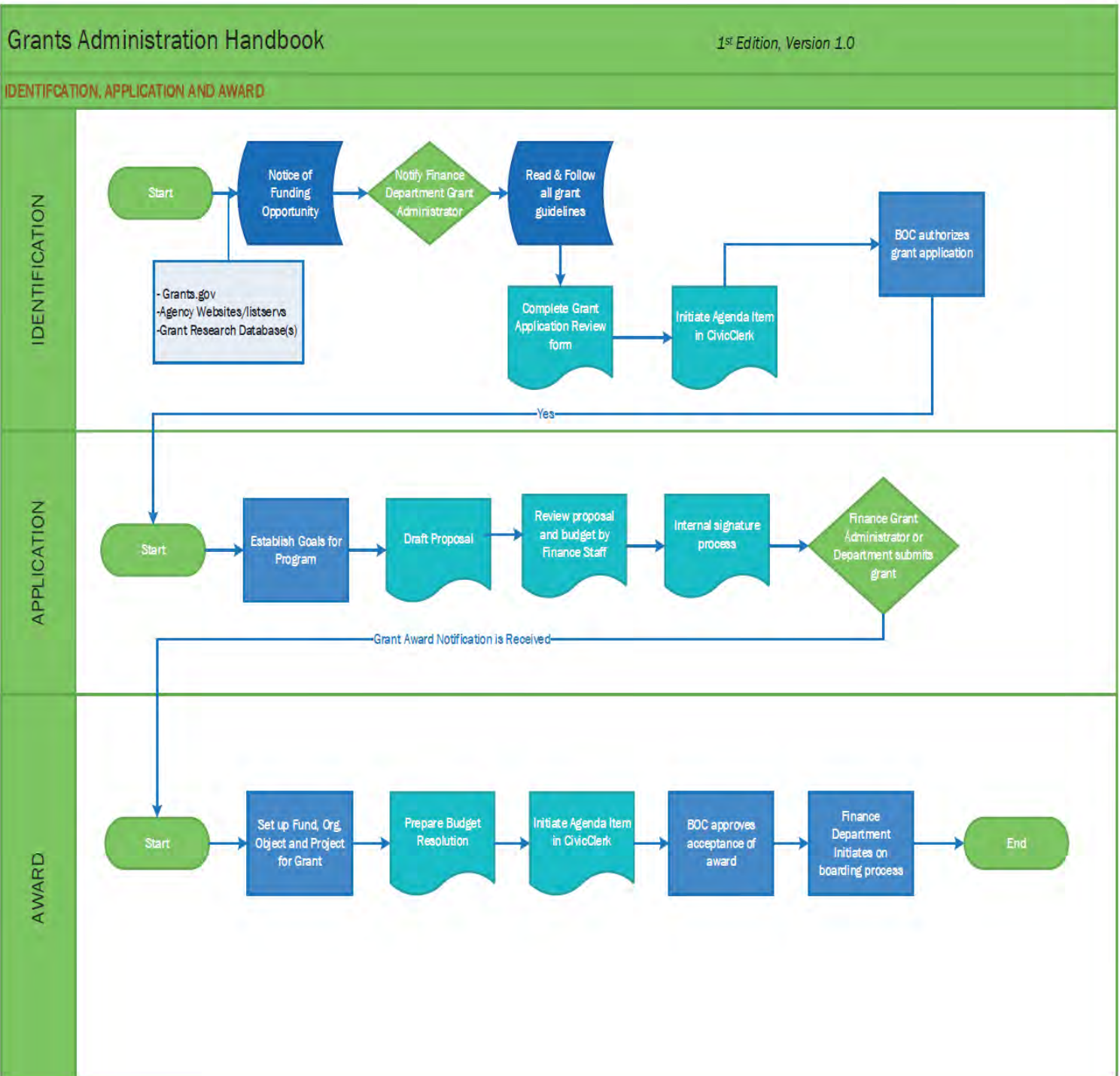


# Grant Policies & Procedures (continued)



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

### CHAPTER 4: IDENTIFICATION, APPLICATION AND TRACKING



# Grant Policies & Procedures (continued)

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## **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)

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## Grants Awarded in 2023

### Improving Neighborhood Outcomes in Disproportionately Impacted Communities, OPB

\$2,200,000 - The Bennett Park Revitalization project will make improvements to include three lighted baseball/softball fields, two synthetic turfs lighted football/soccer/lacrosse fields, a community building, an inclusive ADA-accessible playground, two lighted basketball courts, roughly two miles of walking trails, five picnic pavilions, a new maintenance building, and two restroom/concession buildings.

### Highway Enforcement of Aggressive Traffic (H.E.A.T.), Governor's Office of Highway Safety

\$341,518.08 - The Highway Enforcement of Aggressive Traffic (H.E.A.T.) Grant aggressively targets unsafe driving behavior in D.U.I., speeding, occupant protection, and distracted driving.

### FY2023 Recycling, Waste Reduction, and Diversion Grant, Environmental Protection Division

\$100,000 - Recycling, Waste Reduction, and Diversion Grant objectives are to give the plastic recycling program new equipment and assist with contamination prevention and to divert more plastics from the landfill.

### Other Grants Awarded:

#### U.S. Department of Treasury

\$100,000 Local Assistance Tribal Consistency Fund

#### BJA Byrne Discretionary Grant

\$157,000 Community Project Funding for the Mental Health Crisis Team – Sheriff's Office

#### Council of Accountability Court Judges Grant

\$124,961 CARE Court

\$199,425 Drug Court

\$98,028 DUI Court

#### Public Safety and Community Violence Reduction Grant Program, OPB

\$832,960.70 Critical Incident Response Teams – Sheriff's Office

#### Criminal Justice Coordinating Council

\$320,661 Residential Substance Abuse Treatment (RSAT) – Sheriff's Office

#### Legacy Link

\$477,515 Congregate and Homebound Meals, Respite, and Wellness Services – Senior Services

# Grant Revenues

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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 2024 budget and other grant proposals may be awarded throughout the budget year.

# Grant Schedule (continued)

County Department	Program Name	Grantor / Agency	Grant Type	Award Amount
Accountability Court	Accountability Court Grant (DUI Court Supervisor)	Council of Accountability Courts Judges (CACJ) - Criminal Justice Coordinating Council (CJCC)	State	\$ 117,349
Accountability Court	Accountability Court Grant (Mental Health - "Care" Court)	Council of Accountability Courts Judges (CACJ) - Criminal Justice Coordinating Council (CJCC)	State	\$ 128,993
Accountability Court	Accountability Court Grant (Drug Court/Adult)	Council of Accountability Courts Judges (CACJ) - Criminal Justice Coordinating Council (CJCC)	State	\$ 200,345
Board of Commissioners	American Rescue Plan Act (ARPA)	US Dept of Treasury	Federal	\$ 48,000,000
District Attorney	VOCA (PAC) Allocation Grant	Victim Witness / PAC Criminal Justice Coordinating Council (CJCC)	Federal	\$ 165,261
Emergency Management	PPA GA Emergency Mngmt Mitigation Grant	Georgia Emergency Management & Homeland Security Agency	Federal	\$ 50,000
Engineering	Federal Lands Access Program (FLAP)	US DOT/Federal Highway Administration	State	\$ 2,487,760
Public Transportation	Access Forsyth	GDOT	Federal	\$ 1,035,148
Roads & Bridges	Local Maintenance & Improvement Grant (LMIG)	GA DOT	State	\$ 2,674,079
Senior Services	Legacy Link - Alzheimer/Respite Program	Legacy Link, Inc.	State - Entitlement	\$ 28,187
Senior Services	Legacy Link - CBS Alzheimer's State	Legacy Link, Inc.	State - Entitlement	\$ 6,333
Senior Services	Legacy Link - Home Delivered Meals/SSBG	Legacy Link, Inc.	Federal/State - Entitlement	\$ 15,088
Senior Services	Legacy Link - NSIP/Fed - HD Meals	Legacy Link, Inc.	Federal/State - Entitlement	\$ 8,907
Senior Services	Legacy Link - Title III C1-Meals	Legacy Link, Inc.	Federal/State - Entitlement	\$ 177,969
Senior Services	Legacy Link - Title III C1-State Meals	Legacy Link, Inc.	Federal/State - Entitlement	\$ 10,469
Senior Services	Legacy Link - Title III C2- State HD Meals	Legacy Link, Inc.	Federal - Entitlement	\$ 5,507
Senior Services	Legacy Link - Title III C2-HD Meals	Legacy Link, Inc.	Federal - Entitlement	\$ 93,634
Senior Services	Transportation (G13TR)	GA DOT	Federal - Entitlement	\$ 17,145
Senior Services	Legacy Link - NSIP State - HD Meals	Legacy Link, Inc.	Federal Entitlement	\$ 38,182
Senior Services	Legacy Link - NSIP State - HD Meals	Legacy Link, Inc.	State - Entitlement	\$ 52,371
Senior Services	Legacy Link - Wellness Program	Legacy Link, Inc.	Federal/State - Entitlement	\$ 22,404
Senior Services	Legacy Link - Wellness Program - State	Legacy Link, Inc.	Federal/State - Entitlement	\$ 1,319
Sherriff's Office	Byrne Justice Assistance Grant (BJAG)	CJCC	State	\$ 14,000
Sherriff's Office	Highway Enforcement Aggressive traffic (HEAT)	Governors Office of Highway Safety (GOHS)	Federal	\$ 212,712
Sherriff's Office	Law Enforcement VWAP (VOCA Community Programs)	Victim Witness / PAC Criminal Justice Coordinating Council	Federal	\$ 85,280
Sherriff's Office	Residential Substance Abuse Treatment (RSAT)	Georgia Criminal Justice Coordinating Council	Federal	\$ 101,697
Sherriff's Office	Law Enforcement Training Program (GLET3)	CJCC	State	\$ 67,000
Water & Sewer	Return Flow Pump Station at Lake Lanier (WS020)	Office of Planning and Budget	State	\$ 36,000,000
Sherriff's Office	Public Safety and Community Violence (CVIPI)	Office of Planning and Budget	State	\$ 833,000
Sherriff's Office	Explosive Ordnance Detection K-9 (EOD K-9)	DHS FEMA/GEMA	Federal/State	\$ 4,500
Sherriff's Office	Byrne Discretionary (Ossoff)	Office of Justice Programs	State	\$ 157,000

2024 Anticipated Grant Revenue

\$ 92,811,639

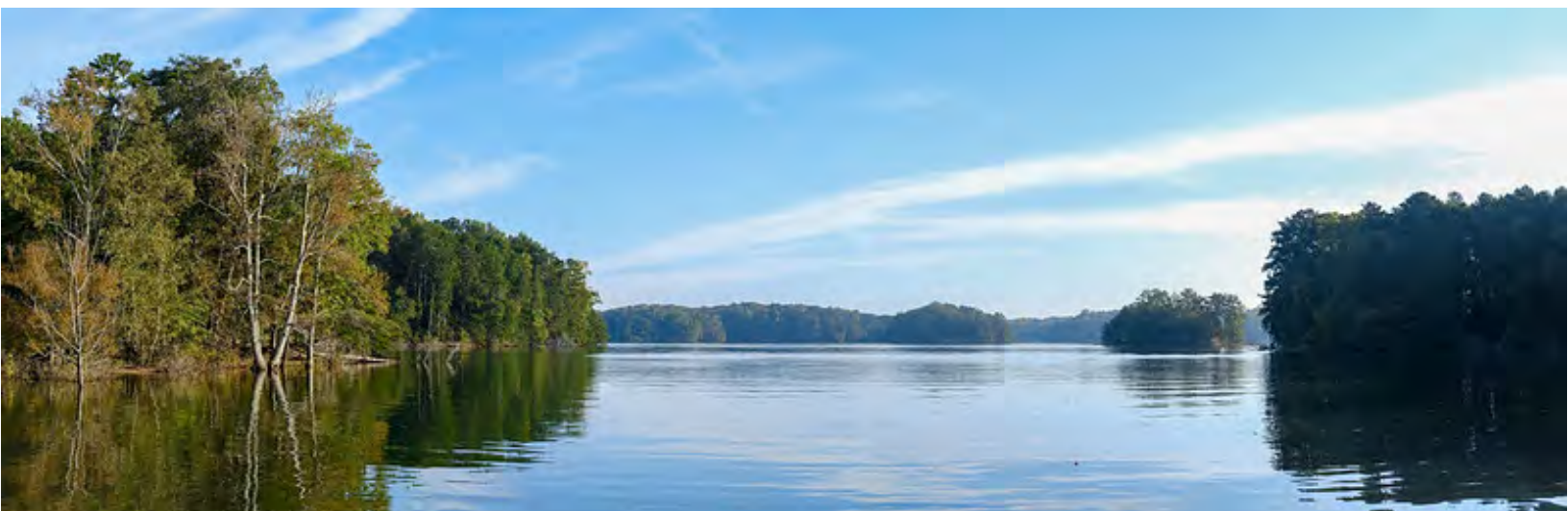


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# Acronyms

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

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



# Acronyms (continued)

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

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

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

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

### B

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

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

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

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

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

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

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

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

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

## Budget Glossary and Terms (continued)

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

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

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

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

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

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

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

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

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

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

## C

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

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

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

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

## Budget Glossary and Terms (continued)

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**CAPITAL IMPROVEMENT PROGRAM (CIP)** - ANNUAL APPROPRIATIONS FROM SPECIFIC FUNDING SOURCES SHOWN IN THE BUDGET FOR CERTAIN CAPITAL PURPOSES AS STREET IMPROVEMENTS, BUILDING CONSTRUCTION, AND SOME KINDS OF FACILITY MAINTENANCE. THESE APPROPRIATIONS ARE SUPPORTED.

**CAPITAL OUTLAY FUND** - FUNDS SET UP TO PROVIDE FOR NORMAL REPLACEMENT OF EXISTING CAPITAL INCLUDING PLANT, EQUIPMENT AND ADDITIONAL CAPITAL IMPROVEMENTS TO BE FINANCED BY CAPITAL RESERVES.

**CAPITAL PROJECT FUND** - FUND TYPE USED TO ACCOUNT FOR FINANCIAL RESOURCES, ALONG WITH ADDITIONAL REVENUES SPECIFIC TO INDIVIDUAL PROJECTS, USED TO FUND THE PURCHASE AND CONSTRUCTION OF MAJOR CAPITAL FACILITIES, HEAVY EQUIPMENT, PERSONAL COMPUTERS AND COMPUTER SYSTEMS, ROAD IMPROVEMENTS, IMPROVEMENTS TO PARKS AND RECREATION FACILITIES, AND OTHER COUNTY FACILITY RENOVATIONS AND UPGRADES.

**CAPITAL REPLACEMENT ITEMS** - DURING THE BUDGET PREPARATION PROCESS, THE VARIOUS OFFICES AND DEPARTMENTS SUBMIT TO THE FINANCE COMMITTEE FOR REVIEW AND APPROVAL TO BE INCLUDED IN THE NEXT YEAR'S BUDGET SUBMIT ITEM

**CASH BASIS** - A BASIS OF ACCOUNTING UNDER WHICH TRANSACTIONS ARE RECOGNIZED ONLY WHEN CASH IS RECEIVED OR DISBURSED.

**CASH FLOW** - A SCHEDULE REFLECTING PROJECTED CASH RECEIPTS AND DISBURSEMENTS TO AID IN DETERMINING SEASONAL AND LONG-TERM BORROWING NEEDS AND INVESTMENT POLICY.

**CHARGES FOR SERVICES** - VOLUNTARY PAYMENTS THAT ARE USED TO FINANCE SERVICES SUCH AS WATER, SEWERAGE, TRANSIT, AND RECREATIONAL ACTIVITIES.

**CHART OF ACCOUNTS** - A CHART OF REVENUE AND EXPENDITURE ACCOUNTS (LINE ITEMS) USED TO RECORD EACH TYPE OF EXPENDITURE INCURRED BY COUNTY OPERATIONS.

**CONSUMER PRICE INDEX** - A MEASURE OF CHANGES IN THE PURCHASING POWER OF A CURRENCY AND THE RATE OF INFLATION. THE CONSUMER PRICE INDEX EXPRESSES THE CURRENT PRICES OF A BASKET OF GOODS AND SERVICES IN TERMS OF THE PRICES DURING THE SAME PERIOD IN A PREVIOUS YEAR, TO SHOW THE EFFECT OF INFLATION ON PURCHASING POWER.

**CONTINGENCY** - FUNDING SET ASIDE FOR FUTURE APPROPRIATIONS OF AN EMERGENCY NATURE. TRANSFERS FROM CONTINGENCY ACCOUNTS TAKE SPECIFIC BOARD OF COMMISSIONERS' APPROVAL.

**CONTRACTUAL SERVICES** - SERVICES PROVIDED BY OUTSIDE VENDORS THAT HAVE CONTRACTUAL AGREEMENTS 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)

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**FINES & FORFEITURES** - REVENUE RECEIVED FROM BOND FORFEITURES AND AUTHORIZED FINES SUCH AS LIBRARY AND PARKING VIOLATION FINES.

**FIRE MILLAGE RATE** - PART OF THE COUNTY'S TOTAL MILLAGE RATE THAT FUNDS THE OPERATIONS OF THE FIRE DEPARTMENT.

**FIRE SPECIAL REVENUE FUND** - ACCOUNTS FOR THE COST OF OPERATION OF THE COUNTY FIRE DEPARTMENT.

**FISCAL POLICY** - GUIDELINES THAT PROVIDE A FRAMEWORK AS TO HOW THE FINANCIAL RESPONSIBILITIES ASSOCIATED TO THE OPERATION OF THE COUNTY ARE TO BE CARRIED OUT.

**FISCAL YEAR** - A TWELVE-MONTH PERIOD FOR WHICH AN ORGANIZATION, SUCH AS A GOVERNMENT OR CORPORATION, PLANS THE USE OF ITS FUNDS. IN THE CASE OF FORSYTH COUNTY, THE FISCAL YEAR STARTS JANUARY 1 AND CONTINUES THROUGH DECEMBER 31.

**FIXED ASSETS** - ASSETS, WHICH ARE INTENDED TO BE HELD OR USED FOR A LONG TERM, SUCH AS LAND, BUILDINGS, IMPROVEMENTS, MACHINERY AND EQUIPMENT. IN COMMON USAGE, THE TERM REFERS ONLY TO OPERATING FACILITIES AND EQUIPMENT, NOT TO LONG-TERM INVESTMENTS AND OTHER NON-CURRENT ASSETS.

**FLEET SERVICES 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 FLEETSERVICES, 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 SIGH 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)

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

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

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

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

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

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

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

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

**PROCUREMENT** - THE PROCESS OF BUYING GOODS OR SERVICES.

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

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

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

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

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

## Budget Glossary and Terms (continued)

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

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

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

**PUBLIC UTILITIES** - TAX LEVIED ON THE PROPERTY OF THE PUBLIC UTILITIES BASED ON THE VALUES GIVEN 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.