



2025 Annual Operating and 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, 2024

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, 2024. 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
Achievement
for Excellence
in Financial
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, 2025

FORSYTH COUNTY, GEORGIA GOVERNMENT



Annual Budget Fiscal Year 2025

Board of Commissioners

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

Administration

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

Finance Budget Team

Brian Clark, Chief Financial Officer
Rebecca Whitmire, Finance Director
Sandra Stevenson, Budget Manager
Robert Riddle, Financial Analyst
Jennifer Powell, Budget & Grants Analyst

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County Manager's Budget Message



Dear Citizens of Forsyth County

I am pleased to present to you the Forsyth County Adopted Budget for Fiscal Year 2025 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 2025, which runs January 1, 2025 through December 31, 2025, is \$650.5 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 millage rate. The Millage Rates are unchanged in total at 7.896 Mills. However, there is a shift of 0.33 Mills from the Bond rate to the Fire rate. 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 Fund or the Water and Sewer Fund.

Funding for the General Fund and Fire Department Fund is heavily dependent on property tax revenue. While many communities faced challenges in 2024, Forsyth County continued to experience growth, with the population projected to be 278,462 with a growth rate of 10.11%. In 2024, the county experienced a 7.11 % increase in the tax base comprised of 3.05% in growth and 4.06% 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 2024. We announced plans to increase water reliability and resiliency with a new Lake Lanier Water Intake, completed construction of the Ronald Reagan Boulevard Extension Project, enhanced the popular Big Creek Greenway, and completed numerous other interchange safety, sidewalk, and road projects. The Citizen's Academy and a Student Government Academy were launched in 2022 and continued in 2024. These academies serve to educate citizens and students about how county government operates and have proven to be very well received.

County Manager's Budget Message (Continued)

As we look to the future, we continue to focus on our customers - Forsyth County residents - so they receive the best possible service from the county. We also continue to address vital 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.

The citizens agreed once again to say yes the Special Local Option Sales Tax for the ninth program. This will significantly help with many projects including much needed road improvements. 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
- 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
- Coal Mountain Connector: Project to be completed in two phases -new roadway from SR 369 to Settingdown Rd and from Settingdown Rd to SR 9. Will include 2 lanes in each direction with a 12-ft raised median, roundabout and Settingdown Road, 10-ft sidewalk on north side and 5-ft on the south side.

Forsyth County received Coronavirus State and Local Fiscal Recovery Funds (CSLFRF), which were distributed to the county in 2021 and 2022. The primary use of the CSLFRF is to construct 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:

- Fowler Return Flow to Lake Lanier: The Return Flow System will convey highly treated wastewater from the Fowler Water Reclamation Facility to Lake Lanier and will be constructed in three phases (Phase 1: Pipeline, Phase 2: Pump Station and Phase 3: Outfall Pipeline and Diffuser).
- Smith Drive & Leland Road. Sewer gravity sewer extension approximately 2,000 linear feet.
- Church Martin Sewer approximately 2,500 linear feet Gravity sewer main.
- State Route 9 Low Pressure Sewer System approximately 10,000 linear feet.
- Bottoms Road Sewer approximately 3,000 linear feet gravity sewer extension.



County Manager's Budget Message (Continued)

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

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

Forsyth County is recognized as one of the best places to live, work, and play. We continue to draw others to our community. Smart, sustainable growth will be important 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 2025 budget and who will join us as we continue to look forward to Forsyth County's bright future.

Sincerely,



David McKee
Forsyth County Manager



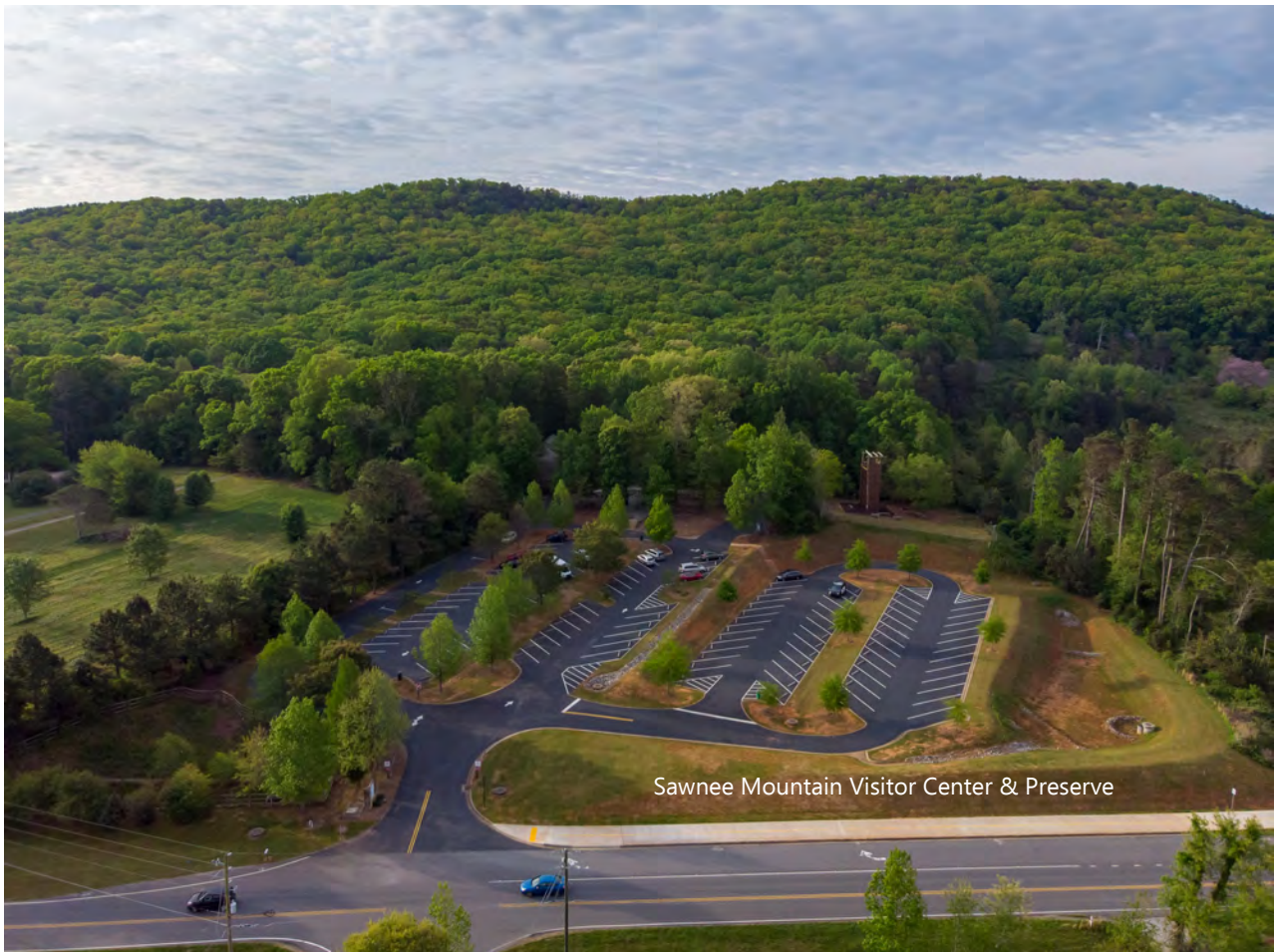
County Mission & Vision Statement

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

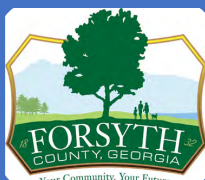


CINDY JONES MILLS
Treasurer - District 4



LAURA SEMANSON
Vice Chair - District 5

Administration



DAVID McKEE
County Manager



BARRY LUCAS
Asst. County Manager



ANTHONY TARNACKI
Asst. County Manager



BRIAN CLARK
Chief Financial Officer



MIKE SEYMOUR
Chief Information Officer

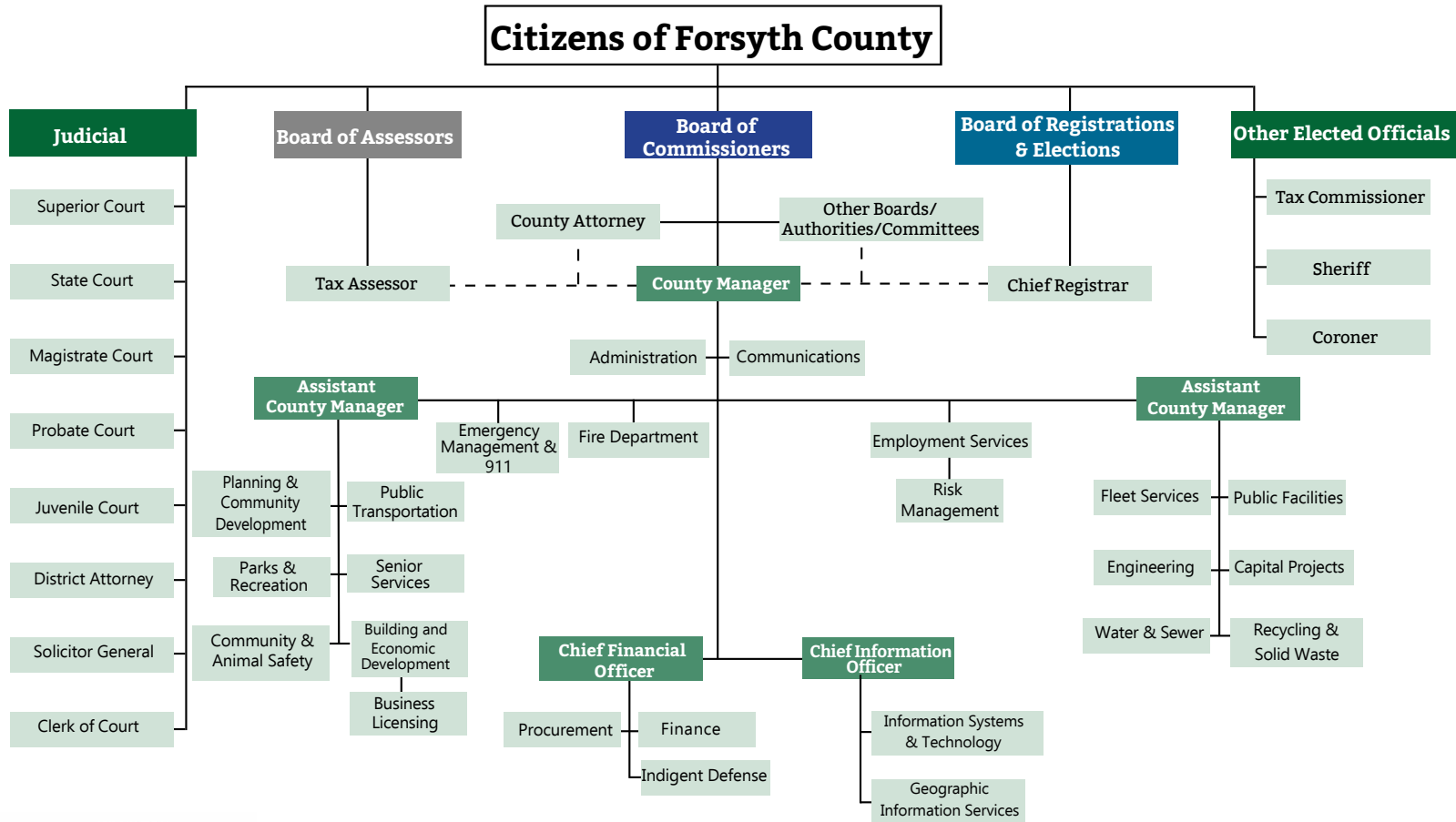
County Department Heads

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

Judicial and Other Elected Officials

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

CC: Department Heads, Elected Officials

Date: November 15, 2024

Re: 2025 Transmittal Letter

On behalf of the entire Forsyth County staff, we are honored to present to you the FY 2025 (January 1, 2025 – December 31, 2025) 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 2025 Budget is balanced for all funds and totals \$650,498,632 with the breakdown by fund type as follows:

General Fund	\$215,458,123
Special Revenue Funds	145,790,129
Capital Projects Funds	93,212,609
Debt Service Funds	35,110,425
Enterprise Funds	109,193,995
<u>Internal Service Funds</u>	<u>51,773,351</u>
Total	\$650,498,632

The county uses the modified accrual basis of budgeting for all governmental funds and the accrual basis 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 2025 county budget for all funds and activities increased by 2.85% compared to the FY 2024 budget due, in part, to the 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 priority became even more important considering the issues our taxpayers are facing in the current inflationary economic environment.

At the same time, the county's service demand-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 paramount to serving our citizens even with our property tax digest growing by 7.11% in 2024 over the 2023 digest. By striving to enhance the excellent quality of life, the county has been able to grow in population at a higher rate than any surrounding county in the region. This growth has paid off. The county continues to trend in a positive direction due to development from new construction added to the tax rolls.

Quality of life initiatives include projects such as road-widening, bike paths and sidewalks, green-way extensions, new fire stations, and increased parks and 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 new park and library openings as well as continued investments in technology to support our service delivery.

In the 2024 Tax Digest, 4.06% of the increase was due to increased values from 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), increased fire millage rate (2.505 mills), and reduced bond millage rate (0.600 mills).
- The adopted FY 2025 budget is balanced. The budget includes \$11.4 million in transfers to other funds from the General Fund, including \$4.25 million to fund the Capital Asset Replacement Program.
- Additional revenues from taxes are budgeted thru increases in the Local Option Sales Tax (LOST) and Title Ad Valorem Tax.



Lake Lanier

Forsyth County Transmittal Letter (continued)

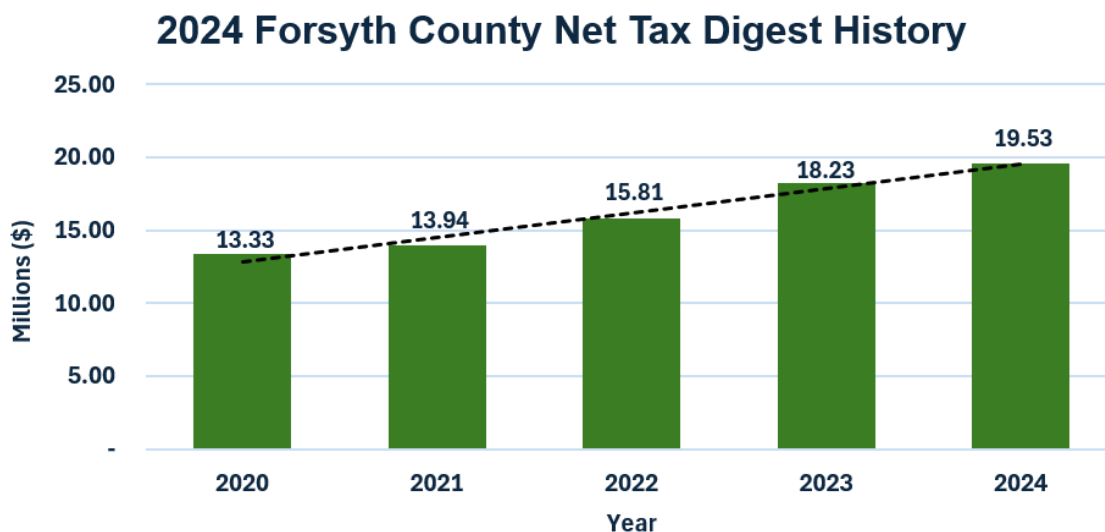
ECONOMIC OUTLOOK

A variety of economic indicators suggest that the national economy continues to experience inflationary pressure. Most analysts predict a continued moderation of inflation. 2025's US real GDP growth rate is expected to be between 2.0% and 2.5%. Global growth is expected to be essentially flat at 2.8% in 2025 from 2024's 2.9% rate. According to recent forecasts for 2025, the CPI is expected to be around 2.3% with the unemployment rate to be around 4.4% in the United States. Some experts are predicting a slight increase from current levels as the job market slows down, but remaining relatively low compared to historical averages. The county anticipates higher 2025 property tax revenues than 2024 due to the growth in the 2024 tax digest of 7.11%. Since 2010, Forsyth County's population has grown by over 278,000 residents or by 57.6%. The Atlanta Regional Commission (ARC) projects a population of over 440,000 by 2050.

The county addressed the following priorities while balancing the FY 2025 budget:

- Levying the same overall millage rate with M&O remaining the same and a shift of 0.33 mills to the Fire Fund rate from the Bond Fund rate while facing increased costs.
- Continuing to manage the escalating healthcare costs through new benefits options and employee wellness programs.
- Funding recruitment 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 2024 initiative to make early debt payments by making additional future debt service payments due in future years.

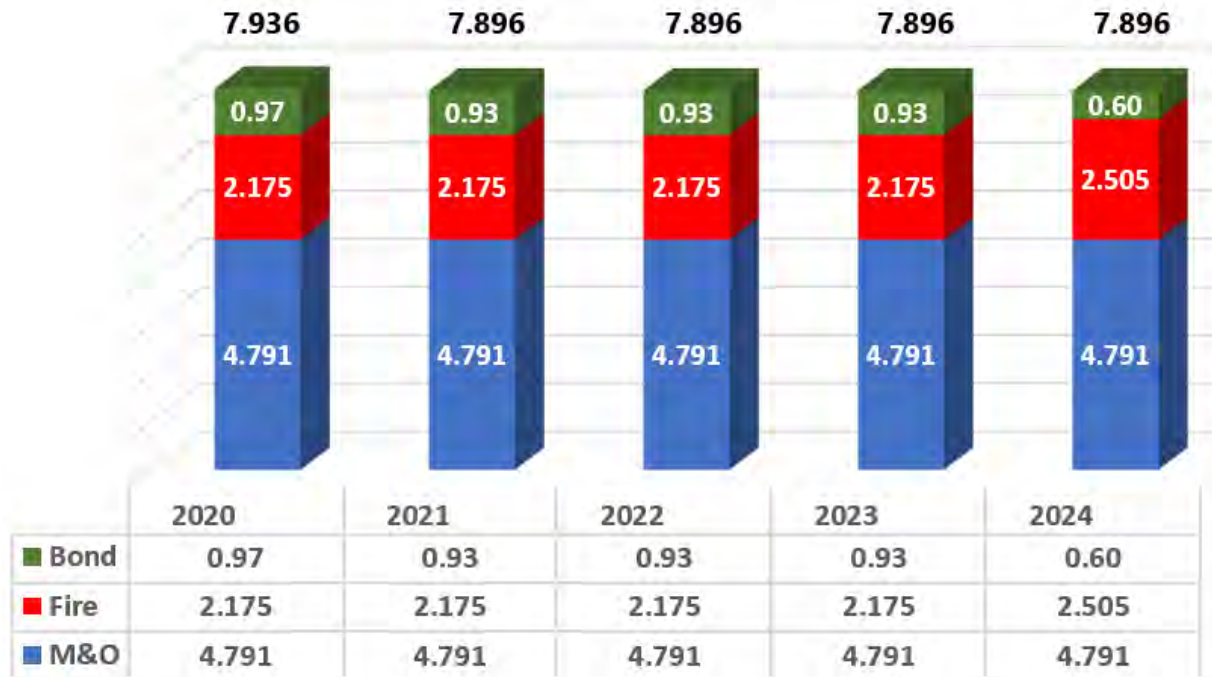
Despite the recent inflation and economic volatility, the county's financial position remains strong. Since 2019, Forsyth County has maintained the highest standard credit ratings of AAA/Aaa/AAA from the credit rating agencies Fitch, Moody's, and Standard & Poor's. Fewer than 50 of the more than 3,000 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 August 15, 2024, the Forsyth County Board of Commissioners voted to maintain the current total millage rate of 7.896. The Board voted to keep the county's M&O constant at 4.791 with a 0.33 millage rate shift from the Bond Fund to Fire Fund.

Forsyth County Transmittal Letter (continued)

5 Year Millage Rate History



Note: 2024 millage rates fund Fiscal Year 2025 budget

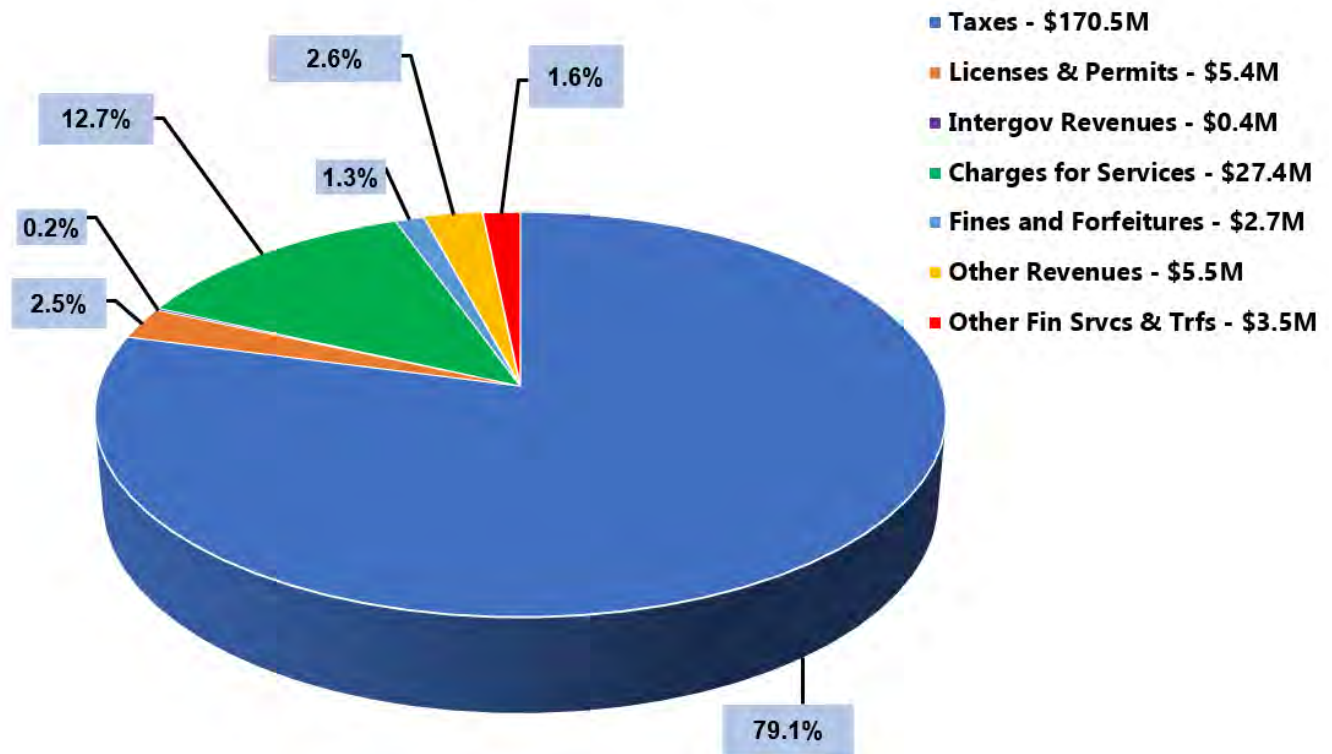
GENERAL FUND

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, the judicial system, public safety, health & welfare, culture & recreation, housing & development, and other financing. The primary sources of revenue for the General Fund are taxes, charges for services, licenses & permits, and fines & forfeitures.

GENERAL FUND REVENUE HIGHLIGHTS

Property tax revenue continues to make up the largest single source of county revenues. The M&O millage rate remained the same at 4.791 mills. Taxes collected from this rate are used in the General Fund. The FY 2025 budget projects one mill to be worth \$19,530,514. However, for budgeting purposes a historical collection rate of 97.0% or \$18,944,599 is used. We anticipate this M&O millage will generate \$91,516,059 in taxes, an 8.01% increase from the 2024 budgeted property taxes.

2025 Adopted Budget General Fund Revenues by Type \$215.5M



TOP FOUR REVENUE SOURCES

Taxes: This revenue accounts for 79.1% 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 2025 is \$170.5 million which is an 8.5% increase from the FY 2024 adopted budget. Contributors to this aggregated increase are a \$2.2 million increase in LOST, a \$4.1 million increase in TAVT, and a \$6.8 million increase in Property Tax from increased property valuations as well as growth.

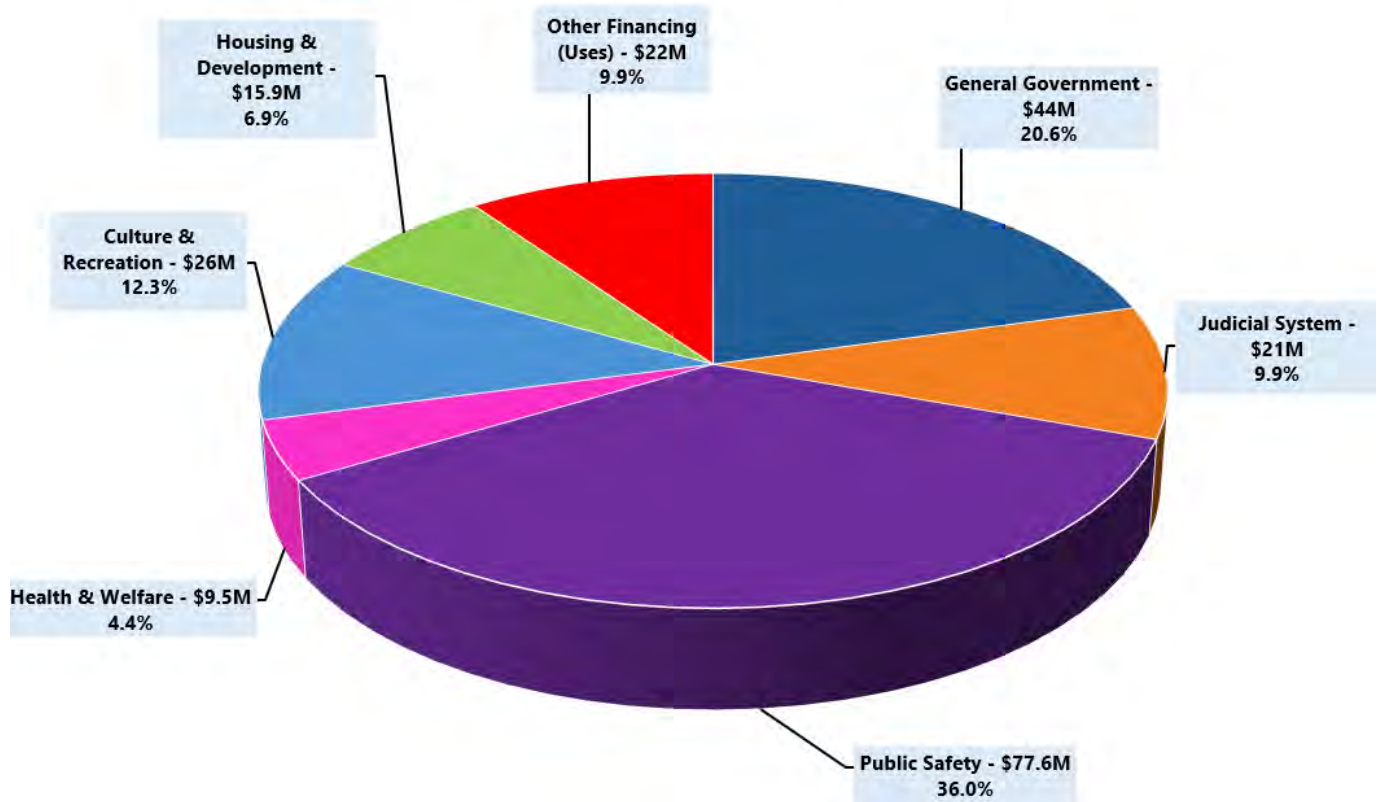
Charges for Services: This revenue accounts for 12.7% of the total revenue for the General Fund. The category includes revenue recognized from parks & recreational fees, judicial fees, sheriff & correctional fees, and sales of printed materials. The total for FY 2025 is \$27.4 million or a 7.5% increase from the FY 2024 adopted budget. This increase results from higher collections budgeted to come from tax collection commissions, rate increases in recreational fees, and security services.

Licenses and Permits: The revenue classified as licenses and permits accounts for 2.5% 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 2025 is \$5.4 million or a 7.6% decrease from the FY 2024 adopted budget. Declines in the number of building permits issued and fees charged drove this decrease.

Fines and Forfeitures: The revenue related to fines and forfeitures makes up 1.3% of the total revenue for the General Fund. This category includes revenue recognized from fines and forfeitures related to courts and restitution. The total for FY 2025 is \$2.7 million which is a 13.9% increase from FY 2024 adopted budget. This planned increase is due to an increase in the anticipated State Court fines.

Forsyth County Transmittal Letter (continued)

2025 General Fund Expenditures by Function
\$215.5M



GENERAL FUND EXPENDITURE HIGHLIGHTS

Public Safety utilizes the largest single function of General Fund resources, representing 36.0% of total expenditures in FY 2025. Other General Fund expenditures include the general government, judicial system, health and welfare, culture and recreation and housing and development. These functions account for 54.1% of General Fund Expenditures in FY 2025. The remaining 9.9% of the expenditures are for the transfer of General Fund resources to other funds and other financing uses. The largest impact for FY 2025 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.

Forsyth County Transmittal Letter (continued)

SPECIAL REVENUE FUNDS

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

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

ENTERPRISE FUNDS

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

INTERNAL SERVICE FUNDS

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

- Risk Management
- Employee Health Benefits
- Workers' Compensation
- Fleet 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 2025, the Board of Commissioners, as required by law, levied an ad valorem tax on all taxable property within the county at 0.600 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 2023 assessed value of the taxable property after the issuance of the Bonds, the county could incur up to \$2,376,319,531 of long-term obligations payable for 2024 as General Obligation Bonds.

Forsyth County Transmittal Letter (continued)

Computation of Legal Debt Margin	
Assessed Value as of 06/05/2023	\$ 25,187,445,313
Debt Limit (10% of Assessed Value)	\$ 2,518,744,531
Amount of Debt Applicable to Debt Limit	\$ 142,425,000
Legal Debt Margin	\$ 2,376,319,531

The outstanding General Obligation and Sales Tax Debt as of 12/31/2023 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 \$83,765,000 was refunded with the 2017 GO Bonds.
- **\$28,045,000 Series 2015B** – for the purpose of refunding the General Obligation Refunding Bonds, Series 2008 in order to achieve debt service savings. The county was able to take advantage of low interest rates and reduce the county's total debt service payments by approximately \$4,967,439 at NPV. They bear interest rates at 5.00% and are payable on March 1st and September 1st of each year. 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 3.12% 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 1st and September 1st 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)

The outstanding Water & Sewer Revenue Debt as of 12/31/2023 includes:

- **\$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 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 intentionally earned positive credit rating in the current fiscal year with Fitch (AAA), Moody's (Aaa), and Standard & Poor's (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 \$93,212,609 and includes:

Freedom Park- Administration Building	\$ 46,703,343
Freedom Park- Employee Center	14,321,294
Capital Replacement Program	4,250,000
Neighborhood Identity	7,982,558
Beautification Fund	2,221,175
Site Improvements	4,306,216
Old Matt School House	1,354,500
Capital Improvement Program	10,769,462
Other	1,304,061
	<u>\$ 93,212,609</u>



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 statue

Forsyth County Transmittal Letter (continued)

CONCLUSION

In conclusion, the FY 2025 budget will provide an acceptable level of funding for the county to meet its public service priorities while addressing significant financial issues.

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

Respectfully Submitted,



Brian Clark
Chief Financial Officer

Forsyth County Strategic Priorities

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 267.5% between 2000 and 2024. 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
- 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 and Return Flow Project to spur economic development and investment. The return flow will convey highly treated waste water from the Fowler Water Reclamation Facility to Lake Lanier and will be constructed in three phases. Estimated date to be completed is December 2035.
 - 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 most recent affirmation of the rating was July 2024.
- 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 2025 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)

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 2025 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 278,462 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 2022 and will continue in years beyond.
- Voter approval of SPLOST IX in 2024 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 2031.
- SPLOST IX funding ensured needed equipment and vehicles can be acquired for the Sheriff's Office and the Fire Department.
- The 2025 budget includes salary increase up to 7.0% for public safety personnel.

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



Forsyth County Highlights

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.



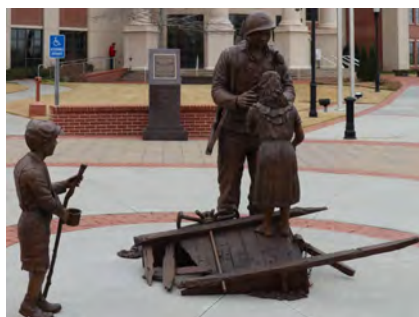
Courthouse - Burned in 1973



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

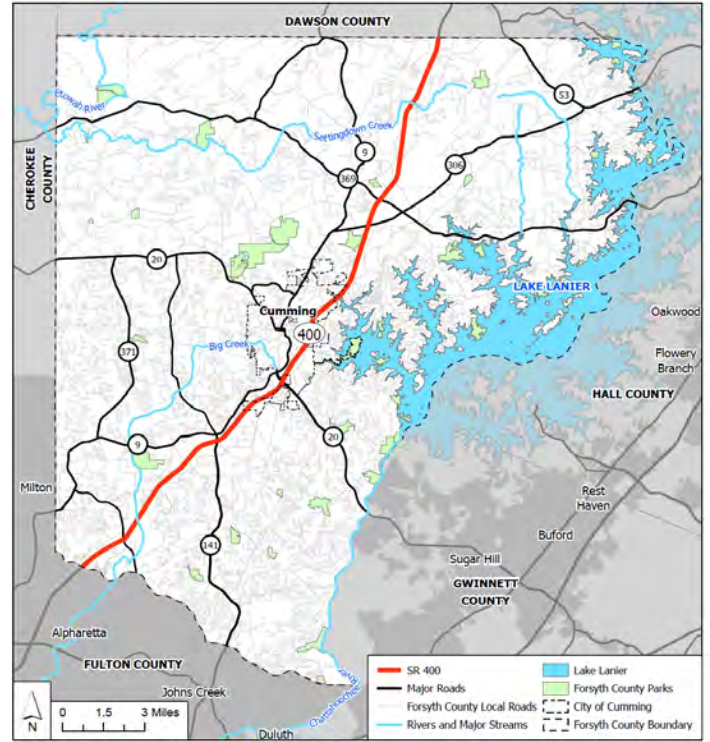


Lake Sidney Lanier

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 206 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.



Big Creek Greenway

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 jail management, court security, and serving the writs and papers of the courts. The Sheriff's Office commitment to providing exceptional service and safety through an exceptional compass and fundamental beliefs referred to as "The Forsyth Way". The Sheriff's Office is proud of its Crisis Intervention Response Team (CIRT). CIRT provides specialized responses to citizens experiencing mental health-related crisis, encourages connections between residents and local resource providers, and reduces the prevalence to mental illness in the detention center.

The Sheriff's Office has 516+/- employees; 55 School Resource Officers (SROs); 6-9 units and 16 RSAT graduates.

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 278,462 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.



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 and Fitch
affirms AAA rating in July 2024.



Senior Services Introduces First Therapy Dog For Older Adults



Esports Program - Forsyth



Future Forsyth County Administration Campus: Administration

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

2024 County Population Estimate

278,462

Source: US Census State Population Estimates

Historic County Population

2020: 252,901
 2021: 260,783
 2022: 267,312
 2023: 272,887
 2022: 278,462

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...

- 5th largest district in Georgia
- 55,300+ Students
- Students and Staff represents 129 countries & 69 languages
- Student enrollment increased by 40%

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.

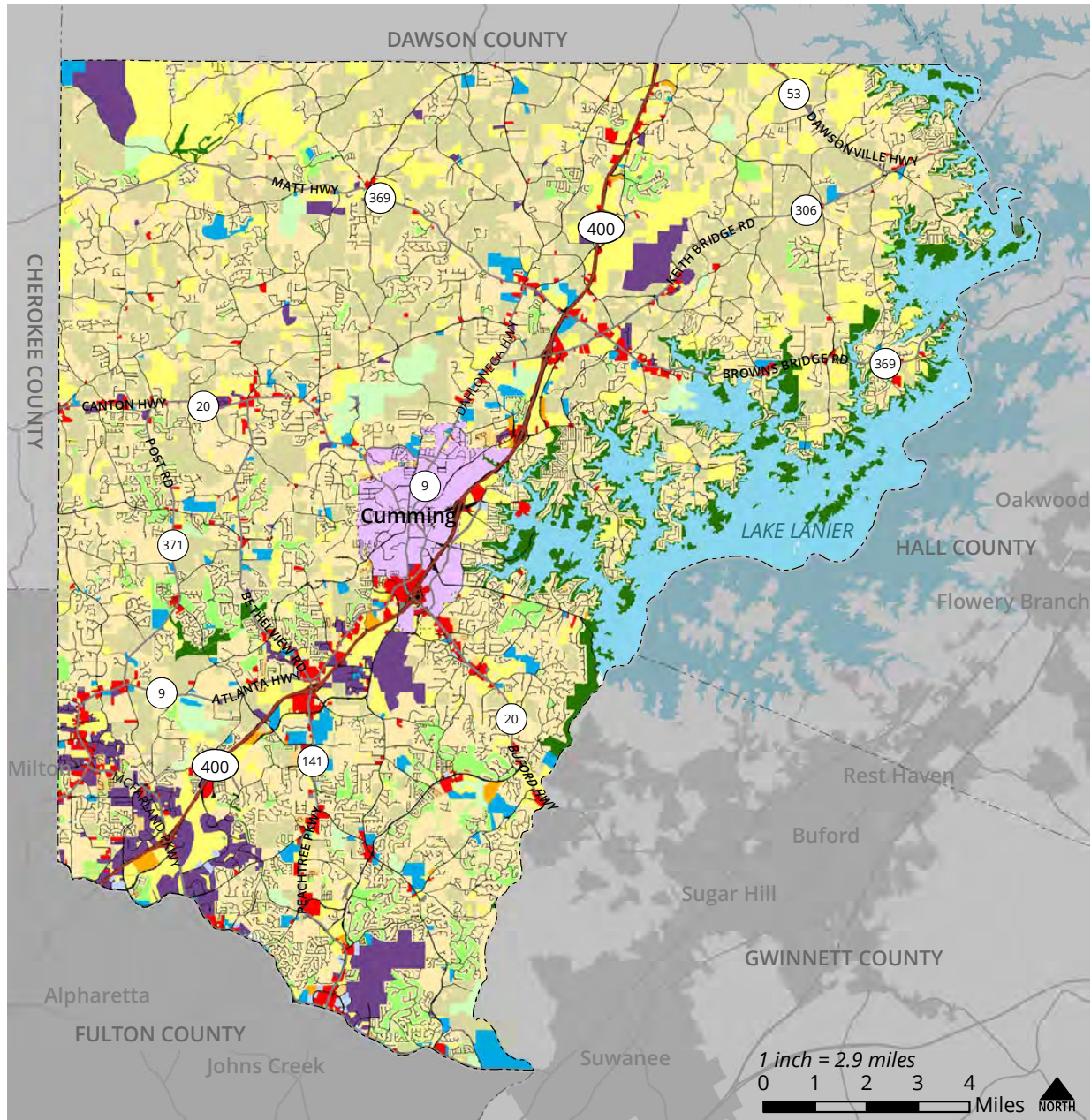


Figure A.50: Existing Land Use (2016 Update)

- | | | |
|---|---|---|
| ■ 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.



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



RESIDENCES

- ▶ Glenn R Fowler House* (circa 1910) • 3813 Atlanta Highway
- ▶ A. B. Tollison Home (circa 1875) • West of Burnt Bridge Road
- ▶ Tribble House (circa 1905) • Northwest corner of Evans Road

COMMERCIAL

- ▶ Buffington's Tavern (circa 1805) · Originally located on Old Federal Road, moved to Cumming Fairground

*Added to the National Register of Historic Places

Protected Species of Forsyth County

Silverstripe Shiner (Notropis stilbius)



Habitat:

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

Amber Darter (Percina antesella)



Shining Indigo-bush (Amorpha nitens)

Schwerin Indigo-bush (Amorpha schwerinii)


Georgia Aster (Aster georgianus)

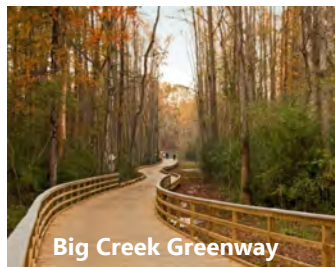
Monkeyface Orchid (Platanthera integrilabia)

Habitat:

Rocky, wooded slopes; alluvial woods; rocky upland woods; upland oak-hickory-pine forests and openings; sometimes with *Echinacea laevigata* or over amphibolite; red maple-gum swamps; peaty seeps and streambanks with *Parnassia asarifolia* and *Oxypolis rigidior*

Parks and Recreational Facilities of Forsyth County

BALD RIDGE CAMPGROUND <ul style="list-style-type: none"> • Boat Ramp/Courtesy Dock • Campsites • Restrooms/Showers • Playground • Beach and Swim Area • Lake Lanier Access Address: 4100 Bald Ridge Park Rd Cumming, GA 30041	CANEY CREEK PARK <ul style="list-style-type: none"> • 2 Picnic Pavilions • Dog Park • Playground • Natural Trail - 1.5 ml Address: 755 Caney Rd Cumming, GA 30041	CHARLESTON PARK <ul style="list-style-type: none"> • Boat Ramp/Courtesy Dock • Multi-Use Trail - 6 miles • Picnic Tables Address: 5850 Charleston Park Rd Cumming, GA 30041	CHATTAHOOCHEE POINTE <ul style="list-style-type: none"> • 2 Picnic Pavilions • Playground • Disc Golf Course • Chattahoochee River Access • Multi-Purpose Trail - 3.1 ml Address: 5790 Chattahoochee Pointe Dr Cumming, GA 30041	DENMARK DRONE FIELD <ul style="list-style-type: none"> • Drone Flying Field Address: 500 Windy Hill Dr Alpharetta, GA 30004
DUCKTOWN COMMUNITY PARK <ul style="list-style-type: none"> • Open Grass Field • Outdoor Volleyball Court • Picnic Pavilion • Playground • Walking Trail 1/10 ml Attention: 5895 Heardsville Rd Cumming, GA 30028	HAW CREEK PARK <ul style="list-style-type: none"> • Bike Skills Track • Multi-Use Trail - 3.2 ml • Picnic Pavilion • Playground Address: 2205 Echols Rd Cumming, GA 30041	JOINT VENTURE PARK <ul style="list-style-type: none"> • 3 Baseball/Softball Fields • 3 Picnic Pavilions • Multi-Purpose Turf Field Address: 3660 Melody Mizer Ln Cumming, GA 30041	LANIERLAND PARK <ul style="list-style-type: none"> • 6 Tennis Courts • 5 Baseball/Softball Fields • 4 Multi-Purpose Turf Fields • 4 Pickleball Courts • 4 Pavilions • 2 Playgrounds • Paved walking trail - 1.25 ml Address: 6115 Jot-Em-Down Rd Cumming, GA 30041	MARY ALICE PARK <ul style="list-style-type: none"> • Boat Ramp/Courtesy Dock • Beach and Swim Area • Picnic Pavilions Address: 1820 Mary Alice Park Rd Cumming, GA 30041
MATT COMMUNITY PARK <ul style="list-style-type: none"> • 6 Tennis Courts • 4 Multi-Purpose turf fields • 3 Picnic Pavilions/ Playground • Multi-Use Trail - 3 ml Address: 6555 Wallace Tatum Rd Cumming, GA 30028	OLD ATLANTA PARK <ul style="list-style-type: none"> • 2 Picnic Pavilions • 2 Playgrounds • Nature Trail - 1 ml • Recreation Center • Splash Pad Address: 810 Nichols Rd Suwanee, GA 30024	POLO FIELDS <ul style="list-style-type: none"> • Grass Soccer Fields • Portable Restrooms Address: 6050 Majors Rd Cumming, GA 30040	POOLES MILL PARK <ul style="list-style-type: none"> • Pavilion • Picnic tables/Playground • Settdown Creek Access Address: 7725 Poole's Mill Rd Ballground, GA 30107	SIX MILE CREEK PARK <ul style="list-style-type: none"> • Boat Ramp/Courtesy Dock Address: 6020 Browns Bridge Rd Cumming, GA 30041
SOUTH FORSYTH SOCCER COMPLEX <ul style="list-style-type: none"> • 4 Soccer Fields • Picnic Pavilion • Practice Field Address: 800 Kemp Rd Suwanee, GA 30024	WINDERMERE PARK <ul style="list-style-type: none"> • Picnic Pavilion • Nature Trail - .55 ml • Playground • Dog Park • Open Grass Field • Paved Walking Trail - .37 ml Address: 3355 Windermere Pkwy Cumming, GA 30041	YOUNG DEER CREEK PARK <ul style="list-style-type: none"> • Boat Ramp/Courtesy Dock • Picnic Pavilion • Beach and Swim Area • Swing Set Address: 7300 Heard Rd Cumming, GA 30413		



Parks & Recreation

Parks and Recreational Facilities of Forsyth County (continued)

BENNETT PARK
CLOSED FOR RENOVATIONS Opening in 2026:
<ul style="list-style-type: none"> • 5 Picnic Pavilions • 3 Baseball/Softball Fields • 2 Multi-Purpose Turf Fields • 2 Basketball Courts • Community Building • Playground
Address: 5930 Burruss Mill Rd Cumming, GA 30041

CENTRAL PARK
<ul style="list-style-type: none"> • 8 Tennis Courts • 9 Baseball/Softball Fields • 3 Picnic Pavilions • 3 Multi-Purpose Turf fields • Disc Golf Course • Paved Walking Trail - 1.1 ml • Playground • Recreation Center • Senior Services Center
Address: 2300 Keith Bridge Cumming, GA 30040

COAL MOUNTAIN PARK
<ul style="list-style-type: none"> • 7 Baseball/Softball Fields • 2 Picnic Pavilions • 2 Playgrounds • 6 Pickleball Courts • Community Building • Paved Walking Trail - 1 ml • Multi-Purpose Turf Field
Address: 3560 Settingdown Rd Cumming, GA 30028

EAGLES BEAK
<ul style="list-style-type: none"> • 4 Picnic Pavilions • Playground • Nature Trail - 1.2 ml • Paved Walking Trail - 1.25 ml • Etowah River Access • Canoe/Kayak Launch
Address: 8420 Old Federal Rd Cumming, GA 30107

MIDWAY PARK
<ul style="list-style-type: none"> • 7 Baseball/Softball Fields • 2 Multi-Purpose Turf Fields • 2 Tennis Courts • Community Building • Playground • Picnic Pavilion • Paved Walking Trail - 1.3 ml • Nature Trail - .1 ml
Address: 5100 Post Rd Cumming, GA 30040

SAWNEE CAMPGROUND
<ul style="list-style-type: none"> • Boat Ramp/Courtesy Dock • Campsites • Restrooms/Showers • Playground • Beach and Swim Area • Lake Lanier Access
Address: 3200 Buford Dam Rd Cumming, GA 30041

SAWNEE MOUNTAIN PARK
<ul style="list-style-type: none"> • 8 Baseball/Softball Fields • 4 Tennis Courts • 2 Outdoor Basketball Courts • 2 Multi-Purpose Turf Fields • Community Building • Paved Walking Trail - .9 ml • Picnic Pavilion • Playground
Address: 3995 Watson Rd Cumming, GA 30028

SHADY GROVE CAMPGROUND
<ul style="list-style-type: none"> • Boat Ramp/Courtesy Dock • Campsites • Glamping • Restrooms/Showers • Playground • Beach and Swim Area • Lake Lanier Access
Address: 7800 Allyn Lane Memorial Way Cumming, GA 30041



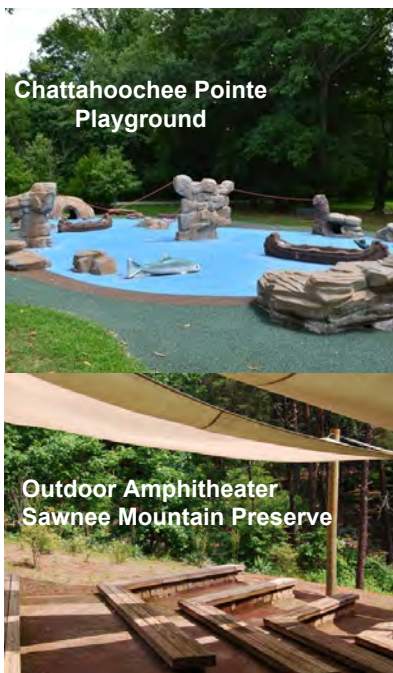
Disc Golf - Central Park

BIG CREEK GREENWAY
A 16-mile trail for walking, jogging, and biking
Access points: <ul style="list-style-type: none"> • 5120 Bethelview Rd Cumming, GA 30040 • 4110 Carolene Way Cumming, GA 30040 • 5259 Union Hill Rd Alpharetta, GA 30004 • 6265 Cortland Walk Alpharetta, GA 30005 • 4075 Spot Rd Cumming, GA 30040

FOWLER PARK
<ul style="list-style-type: none"> • 12 Tennis Courts • 6 Multi-Purpose Turf Fields • 5 Picnic Pavilions • 4 Baseball/Softball Fields • 3 Outdoor Basketball Courts • 2 Playgrounds • Track and Field • Paved walking trail - 1.25 ml • Dog Park and Skate Park • Recreation Center
Address: 4110 Carolene Way Cumming, GA 30040

SAWNEE MOUNTAIN PRESERVE
<ul style="list-style-type: none"> • 4 Picnic Pavilions • Amphitheater • Hiking Trails - 11 ml • Playground • Visitor Center • Climbing Tower
Address: 2500 Bettis-Tribble Gap Rd Cumming, GA 30040 2505 Bettis-Tribble Gap Rd Cumming, GA 30040 4075 Spot Rd Cumming, GA 30040

SHARON SPRING PARK
<ul style="list-style-type: none"> • 8 Baseball/Softball Fields • 7 Tennis Courts • 4 Pickleball courts • 3 Picnic Pavilions • 2 Outdoor Basketball Courts • 2 Multi-Purpose Turf Fields • Community Building • Paved Walking Trail - 1 ml • Playground
Address: 1950 Springs Rd Cumming, GA 30041



Chattahoochee Pointe Playground

Outdoor Amphitheater Sawnee Mountain Preserve



Multi-Purpose Nature Trail



Sawnee Mountain Preserve



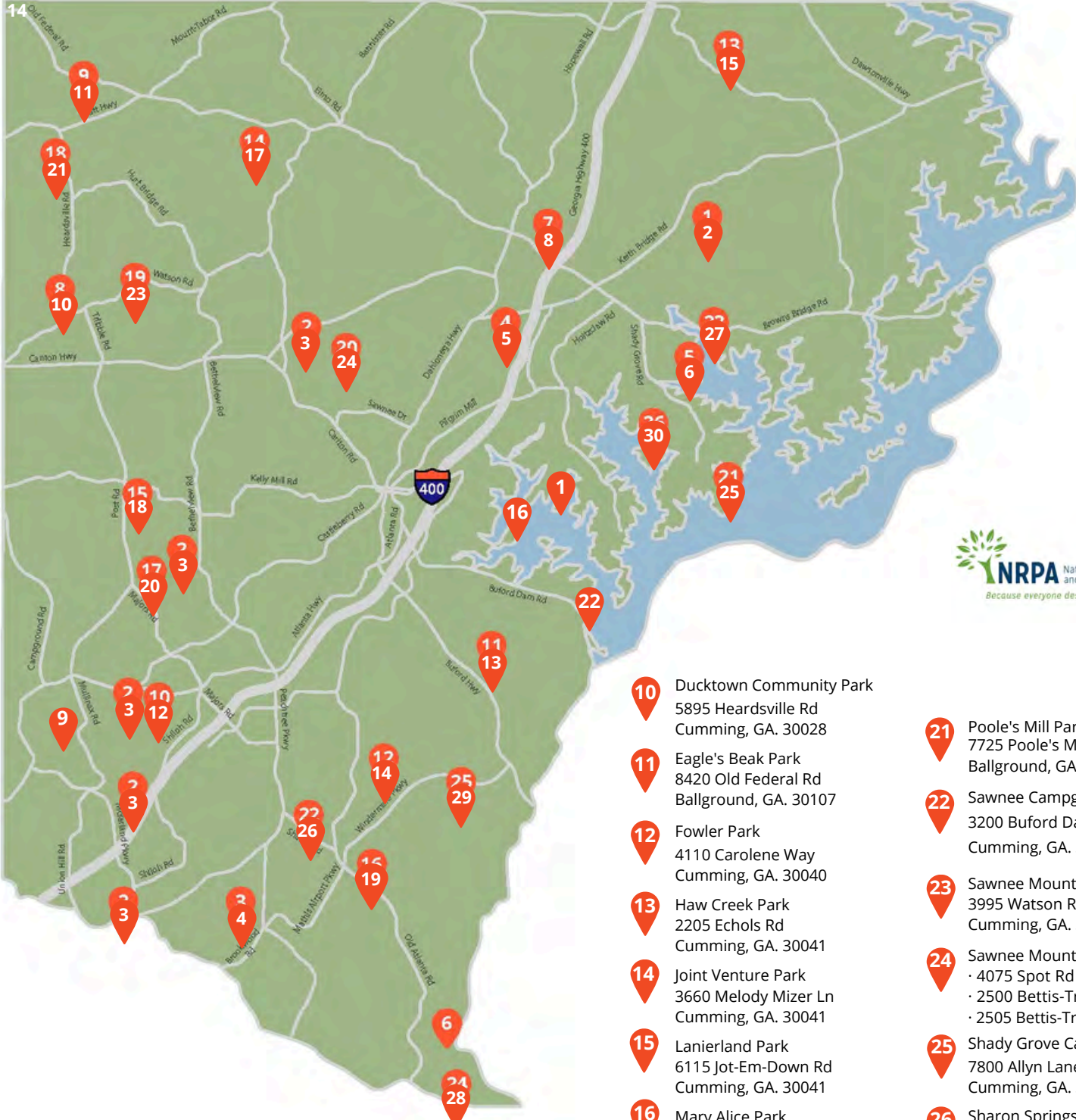
Chattahoochee Pointe Playground



Splash Pad



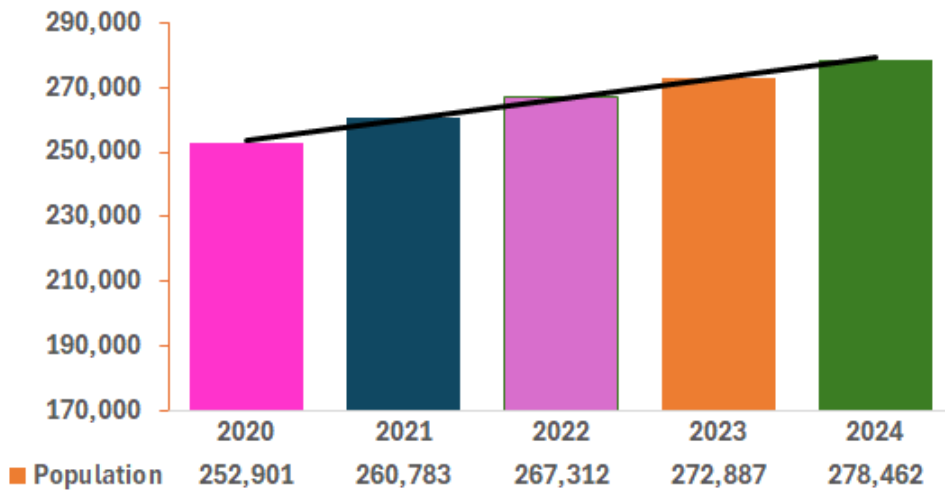
FORSYTH COUNTY PARKS



- 1** Bald Ridge Creek Campground
4100 Bald Ridge Park Rd
Cumming, GA. 30041
- 2** Bennett Park
5930 Burruss Mill Rd
Cumming, GA. 30041
- 3** Big Creek Greenway
· 6265 Cortland Walk
· 5259 Union Hill Rd
· 4110 Carolene Way
· 5120 Bethelview Rd
· 4075 Spot Road
- 4** Caney Creek Preserve
2755 Caney Rd
Cumming,
- 5** Central Park
2300 Keith Bridge Rd
Cumming, GA. 30040
- 6** Charleston Park
5850 Charleston Park Rd
Cumming, GA. 30041
- 7** Chattahoochee Pointe
5790 Chattahoochee Pointe Dr
Suwanee, GA. 30024
- 8** Coal Mountain Park
3560 Settingdown Rd
Cumming, GA. 30028
- 9** Denmark Park
500 Windy Hill Dr
Alpharetta, GA. 30004
- 10** Ducktown Community Park
5895 Heardsville Rd
Cumming, GA. 30028
- 11** Eagle's Beak Park
8420 Old Federal Rd
Ballground, GA. 30107
- 12** Fowler Park
4110 Carolene Way
Cumming, GA. 30040
- 13** Haw Creek Park
2205 Echols Rd
Cumming, GA. 30041
- 14** Joint Venture Park
3660 Melody Mizer Ln
Cumming, GA. 30041
- 15** Lanierland Park
6115 Jot-Em-Down Rd
Cumming, GA. 30041
- 16** Mary Alice Park
1820 Mary Alice Park Rd
Cumming, GA. 30041
- 17** Matt Community Park
6555 Wallace Tatum Rd
Cumming, GA. 30028
- 18** Midway Park
5100 Post Rd
Cumming, GA. 30040
- 19** Old Atlanta Park
810 Nichols Rd
Suwanee, GA. 30024
- 20** Polo Fields
6050 Majors Rd
Cumming, GA. 30040
- 21** Poole's Mill Park
7725 Poole's Mill Rd
Ballground, GA. 30107
- 22** Sawnee Campground
3200 Buford Dam Rd
Cumming, GA. 30041
- 23** Sawnee Mountain Park
3995 Watson Rd
Cumming, GA. 30028
- 24** Sawnee Mountain Preserve
· 4075 Spot Rd
· 2500 Bettis-Tribble Gap Rd
· 2505 Bettis-Tribble Gap Rd
- 25** Shady Grove Campground
7800 Allyn Lane Memorial Way
Cumming, GA. 30041
- 26** Sharon Springs Park
1950 Sharon Rd
Cumming, GA. 30041
- 27** Six Mile Creek Park
6020 Browns Bridge Rd
Cumming, GA. 30041
- 28** South Forsyth Soccer Complex
800 Kemp Rd
Suwanee, GA. 30024
- 29** Windermere Park
3355 Windermere Pkwy
Cumming, GA. 30041
- 30** Young Deer Creek Park
7300 Heard Rd
Cumming, GA. 30041

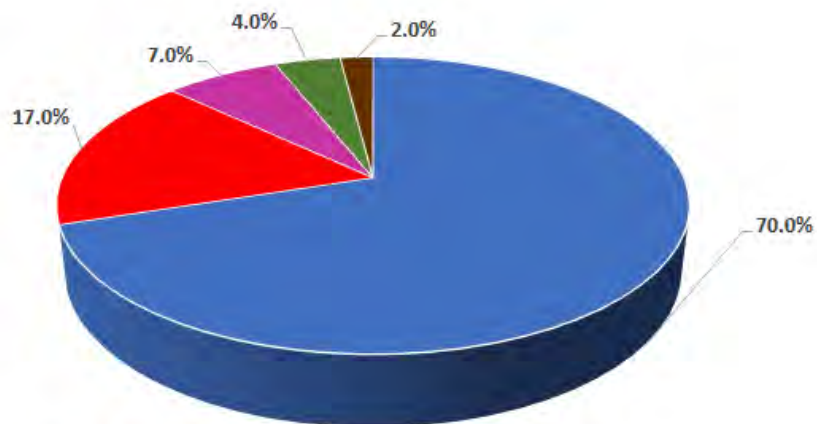
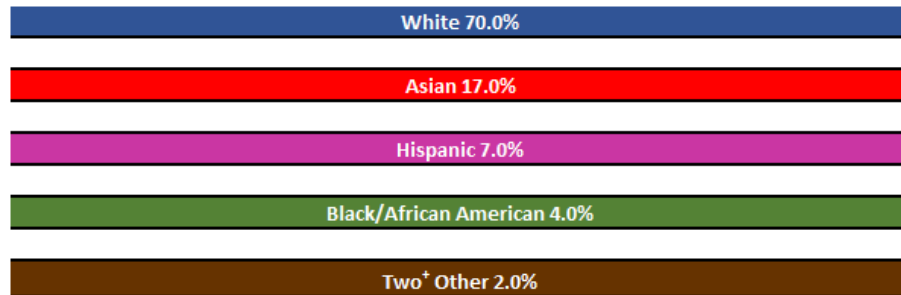
Demographic and Economic Statistics

Population Growth



Data Source: World Population Review & The U.S. Census Bureau: According to the Atlanta Regional Commission (ARC), Forsyth County, Georgia is projected to increase by 79% to 450,124 residents.

Forsyth County GA Majority Ethnic Key

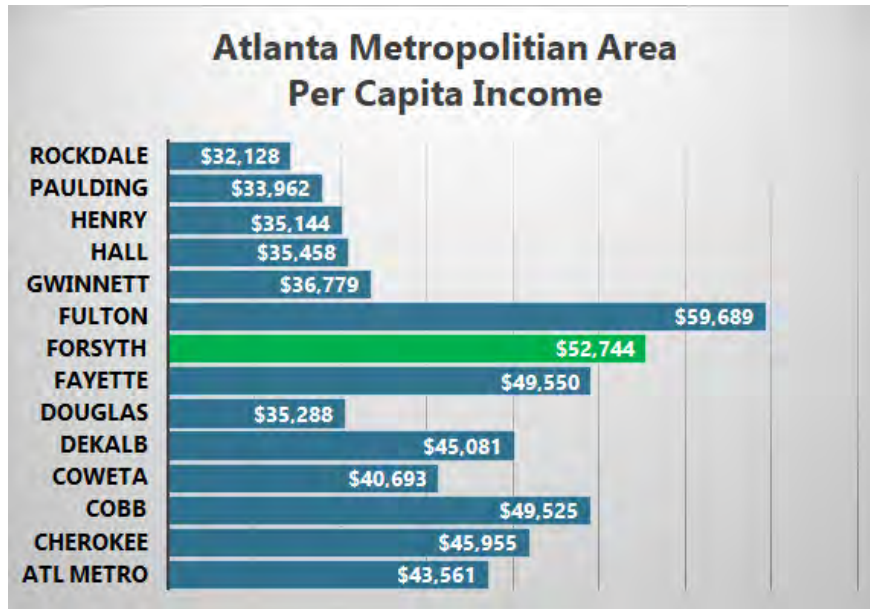


Data Source: World Population Review

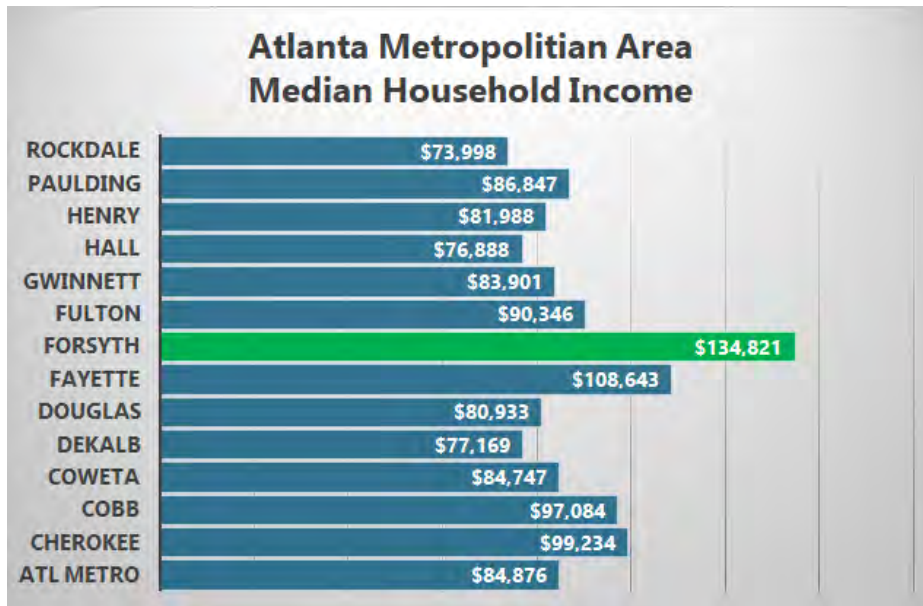
The racial and ethnic makeup of Forsyth County is more diverse than it was in 2018. The 5 largest ethnic groups in Forsyth County, GA are White (non-Hispanic) (70.0%), Asian (Non-Hispanic) (17.0%), White (Hispanic) (7.0%), Black or African American (non-Hispanic) (4.0%), and two+(non-Hispanic) (2.0%). Forsyth County's diversity score is 90 out of 100, Forsyth County is much more diverse than other U.S. counties.

Demographic and Economic Statistics (continued)

Forsyth County's per capita income is \$52,744, and median household income is \$134,821, as reported by the Census ACS 1-year survey and U.S. Census in 2022-2023 dollars.



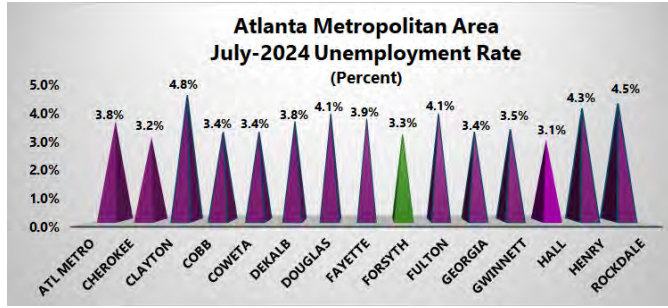
The U. S. Census Bureau states, "**Per capita income** is the mean income computed for every man, woman, and child in a geographic area. It is derived by dividing the total income of all people 15 years old and over in a geographic area by the total population in that area. Note--income is not collected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

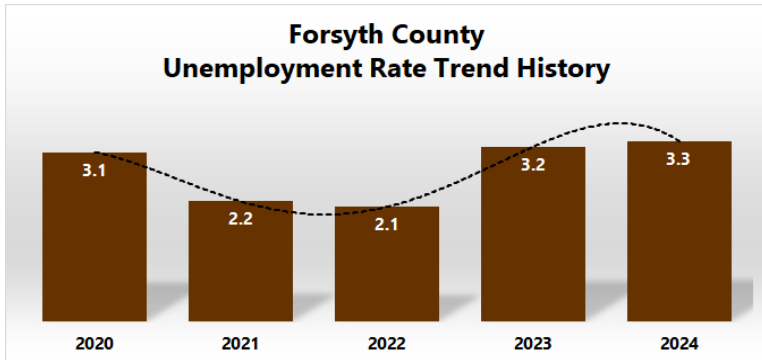
Demographic and Economic Statistics (continued)

Forsyth County's unemployment rate was reported at 3.3% as of July 2024, Clayton County being the highest among the Atlanta Metropolitan Area was reported at 4.8%. Georgia's jobs numbers reinforce the state's position as being the nation's best place to find employment.



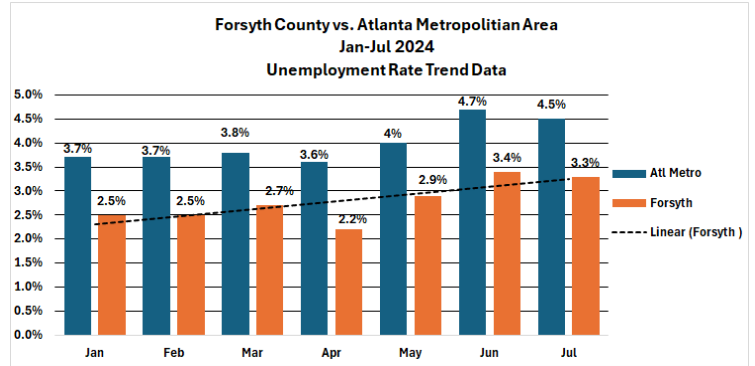
Data Source: Federal Reserve Bank at St. Louis and YCharts:

Forsyth County's unemployment rate is being report at 3.3% as of July 2024, compared to 2.5% or 0.8% increase this same time in 2023, according to the U.S. Census Reporter and YCharts. Historically, the 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.

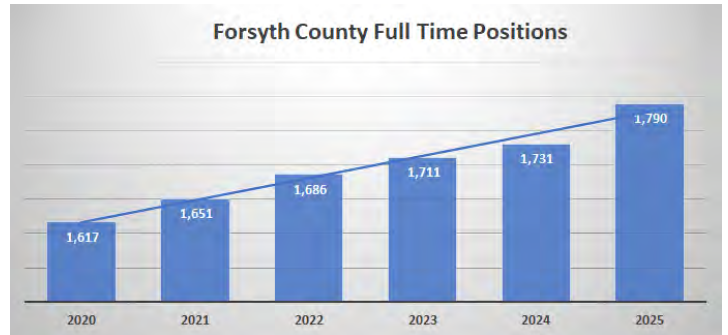


Data Source: U.S. Census Reporter and YCharts:

The unemployment Rate in Forsyth County, GA decreased -0.1% from 3.4% in June to 3.3% in July 2024, according to the U.S. Census Reporter and YCharts. Atlanta Metropolitan Area reported a 4.5% or 1.2% increase over Forsyth County's 3.3% Unemployment Rate in July.



Data Source: U.S. Census Reporter and YCharts:



There are 1,790 full-time positions in the 2025 Adopted Budget, which is an increase of 59 full-time positions from the 2024 position control report. Since 2020, there has been an increase of 365 full-time positions or 11%.

*The full-time positions in this graph reflects positions approved during the budget adoption process and does not reflect positions approved throughout the year outside of the budget process.

This Labor Force and Initial Claims Activity data reflects the latest information available. The Labor Force Activity includes residents of the respective county who are employed or actively seeking employment.

Atlanta Metropolitan Area - Labor Force Activity

	Jul-24			
	Labor Force	Employed	Unemployed	Rate
Cherokee	148,301	143,551	4,750	3.2%
Clayton	145,228	138,216	7,012	4.8%
Cobb	447,753	432,670	15,083	3.4%
Coweta	80,505	77,668	2,837	3.4%
DeKalb	419,828	403,798	16,030	3.8%
Douglas	77,951	74,789	3,162	4.1%
Fayette	61,761	59,600	2,161	3.9%
Forsyth	135,133	130,718	4,415	3.3%
Fulton	597,199	572,959	24,240	4.1%
Gwinnett	520,597	502,351	18,246	3.5%
Hall	114,584	111,070	3,514	3.1%
Henry	125,097	119,759	5,338	4.3%
Paulding	94,609	91,333	3,276	3.5%
Rockdale	47,033	44,922	2,111	4.5%

Data Source: Georgia Department of Labor; Workforce Statistics Division: This data reflects the latest information available. Labor Force includes residents of the county who are employed or actively seeking employment.

Initial Claims Activity

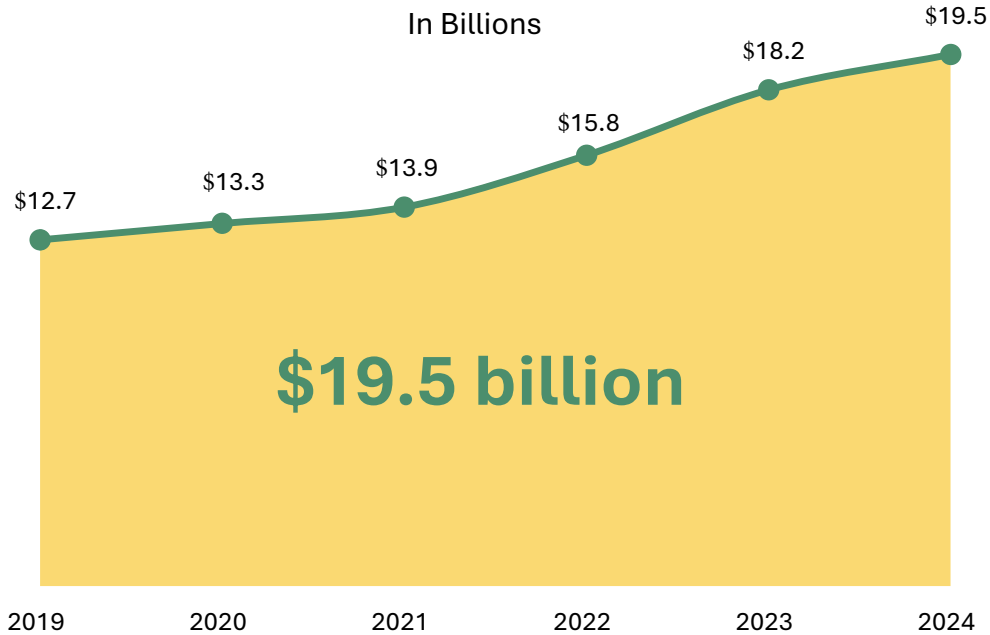
	YTD			Claims
	Jul-24	Jun-24	Jul-23	
Cherokee	401	310	466	2,371
Clayton	1,036	1,043	1,280	7,149
Cobb	1,475	1,251	1,963	9,373
Coweta	465	269	489	2,020
DeKalb	1,988	1,899	2,679	12,862
Douglas	402	365	569	2,503
Fayette	215	166	345	1,190
Forsyth	269	279	327	1,899
Fulton	2,915	2,809	3,934	19,272
Gwinnett	1,631	1,509	2,115	11,142
Hall	422	336	379	2,244
Henry	712	807	848	5,100
Paulding	315	267	406	2,189
Rockdale	239	228	293	1,682

Taxes in Forsyth

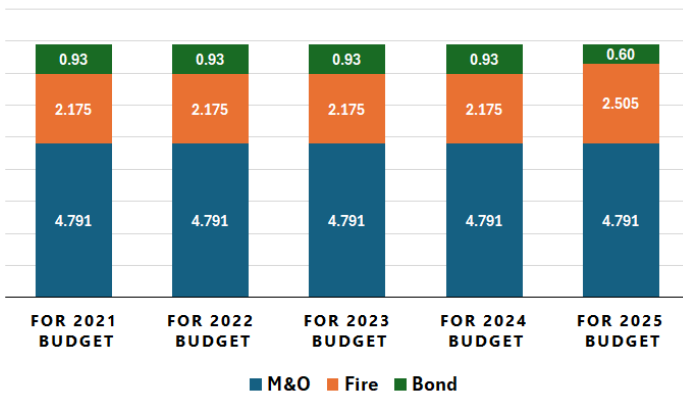
The Net Property Tax Digest Value is the 40% assessed value of all Real, Personal, and Motor Vehicle property in the county. When the millage rate is applied, this value determines the county's property tax revenue.

The 2024 Tax Digest Value and Millage Rates are used to fund the 2025 Maintenance and Operation, Fire and Bond budget.

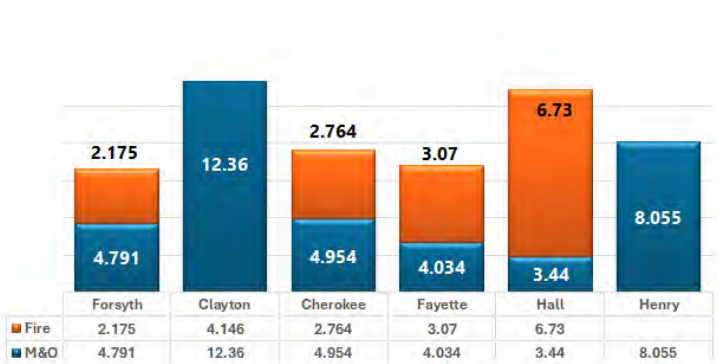
Net Property Tax Digest Value



5 YEAR MILLAGE RATE HISTORY



COMPARATIVE COUNTIES WITH POPULATION ABOVE 200K



Data Source: World Population Review - U.S. Counties/Georgia

Taxes in Forsyth County (continued)

The net tax digest for 2024 tax bills, which finances the 2025 budget, shows an increase of 7.11%.

CURRENT 2024 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 on **August 1, 2024 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 2024 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY

COUNTY WIDE		2019	2020	2021	2022	2023	2024
C o u n t y w i d e	Real & Personal	14,873,247,611	15,652,842,436	16,581,356,202	20,194,738,640	25,096,408,859	27,187,834,245
	Motor Vehicles	130,514,190	107,448,780	88,157,320	80,780,140	81,378,910	76,072,540
	Mobile Homes	10,669,524	9,809,828	9,590,948	9,655,688	9,272,652	9,443,848
	Timber - 100%	0	8,487	0	0	0	0
	Heavy Duty Equipment	628,262	385,099	361,609	384,784	384,892	698,658
	Gross Digest	15,015,059,587	15,770,494,630	16,679,466,079	20,285,559,252	25,187,445,313	27,274,049,291
	Less Exemptions	2,277,486,155	2,437,721,966	2,741,469,412	4,472,516,610	6,953,709,919	7,743,535,007
	NET DIGEST VALUE	12,737,573,432	13,332,772,664	13,937,996,667	15,813,042,642	18,233,735,394	19,530,514,284
A r e a	Gross Maintenance & Operation Millage	7.4720	7.4720	7.4650	7.6230	7.7130	7.4400
	Less Rollback (Local Option Sales Tax)	2.6810	2.6810	2.6740	2.8320	2.9220	2.6490
	NET M&O MILLAGE RATE	4.7910	4.7910	4.7910	4.7910	4.7910	4.7910
T A X	TOTAL M&O TAXES LEVIED	\$61,025,714	\$63,877,314	\$66,776,942	\$75,760,287	\$87,357,826	\$93,570,694
	Net Tax \$ Increase	\$6,462,712	\$2,851,600	\$2,899,628	\$8,983,345	\$11,597,539	\$6,212,868
	Net Tax % Increase	11.84%	4.67%	4.54%	13.45%	15.31%	7.11%

FORSYTH COUNTY, GEORGIA 2024 PRINCIPAL PROPERTY TAXPAYERS October 14, 2024

Taxpayer	Type of Business	2024		
		Net Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
SAWNEE E M C	ELECTRIC POWER UTILITY	\$ 91,668,734.00	1	0.49%
GEORGIA TRANSMISSION CORP	POWER TRANSFER UTILITY	\$ 53,085,518.00	2	0.29%
DEERFIELD CROSSING APARTMENTS	REAL ESTATE HOLDINGS	\$ 45,600,000.00	3	0.25%
WMCI ATLANTA VI-A LLC ET AL	REAL ESTATE HOLDINGS	\$ 41,081,560.00	4	0.22%
BEL VENUE LLC	REAL ESTATE HOLDINGS	\$ 38,114,000.00	5	0.21%
WOP FOUNDRY AT MASHBURN VILLAG	DEVELOPER	\$ 34,151,800.00	6	0.18%
WSRE CP HC INVESTORS LLC	REAL ESTATE HOLDINGS	\$ 34,030,676.00	7	0.18%
STATESMAN GARDENS LP ET AL	DEVELOPER	\$ 33,592,360.00	8	0.18%
CT022 FORSYTH LLC	DEVELOPER	\$ 33,116,754.00	9	0.18%
NORTHSIDE HOSPITAL INC	HOSPITAL	\$ 30,533,085.00	10	0.16%
TOTAL		\$ 434,974,487.00		2.34%
	Net Digest	\$ 18,583,665,011.00		
	Gross Digest	\$ 26,196,176,343.00		

Source: Forsyth County Tax Commissioner

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

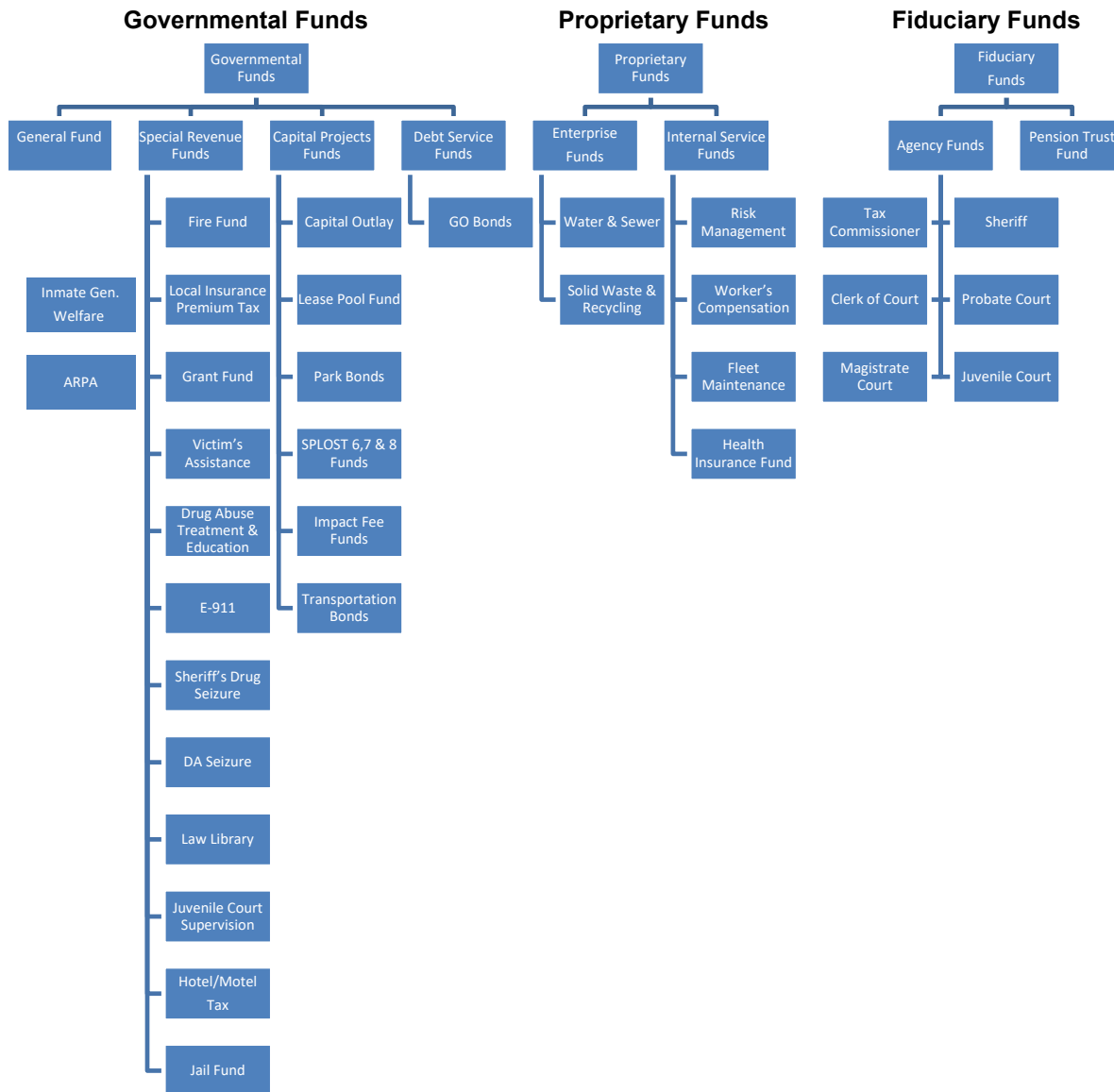
1. The County will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.
2. The investment program shall be operated based on the following principles, in the order listed.
 - A. Legality - all investments comply with state and local laws.
 - 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, 2023, 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
GENERAL FUND	Major	The general fund is the chief operating fund of the county. It accounts for most financial resources of the general government, except those required to be accounted for in another fund.	Modified Accrual
SPECIAL REVENUE FUNDS		Accounts for the proceeds of specific revenue sources that are legally restricted for a specified purpose.	Modified Accrual
Law Library Fund	Non-Major	Accounts for the revenues and related expenditures of operating the County's Law Library. The allowable expenditures from fines collected by the Clerk of Courts from the criminal and civil court cases are restricted under state law.	
District Attorney Seizure Fund	Non-Major	Accounts for funds received through seizures, which are restricted by law, to be used for activities within the District Attorney's office.	
Sheriff - Drug Seizure	Non-Major	Accounts for funds from seizures, which are restricted by State and Federal law, to be used for law enforcement activities.	
Drug Abuse Treatment & Education Fund (DATE Fund)	Non-Major	The Drug Abuse Treatment and Education Fund was created and holds funds pursuant to the requirements of state laws. The allowable expenditures of the court fines are restricted under state laws.	
E-911	Non-Major	Accounts for the monthly 911 charge to help fund the cost of providing emergency 911 services. The E911 charges are restricted in purpose by state law.	
Jail Fund	Non-Major	To account for financial resources to be expended for any lawful use under the Jail Construction and Staffing Act, to specifically include jail staffing and operations of the existing jail.	
Inmate General Welfare	Non-Major	Accounts for funds collected from commissary sales to provide recreational materials for the benefit of the inmates at the county jail.	
Victim's Rights & Assistance Fund	Non-Major	Accounts for funds collected from fines and forfeitures that are used to assist victims of crime. The allowable expenditures of the court fines are restricted under state law.	
Juvenile Court Supervision	Non-Major	Accounts for funds from fines and forfeitures to be used for law enforcement activities. The allowable expenditures of the court fines are restricted under state law.	
American Rescue Plan Fund	Major	Accounts for the federal grant funds to be received in 2021 and 2022 to be expensed on eligible projects to benefit Forsyth County.	
Local Insurance Premium Tax Fund	Non-Major	Accounts for the annual Local Insurance Premium Tax received in order to fund Engineering department to benefit Forsyth County.	

Department/Fund Relationship (continued)

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

Department/Fund Relationship (continued)

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

Department/Fund Relationship (continued)

DEPARTMENT/FUND RELATIONSHIP

Department/Office	General Fund	SPECIAL REVENUE FUNDS													Capital Funds	Enterprise Funds	Internal Service Funds		
		Law Library	DA				Jail Fund	Inmate		Juvenile			Hotel Motel Tax						
			Drug Seizure	SO Drug Seizure	D.A.T.E. Edu	E911 Fund		Gen Welfare	Victims Witness	Court Supv	Ins Prem.	Grant Fund		Fire Fund					
Administration	X																		
Board of Commissioners	X																	X	
Communications	X																	X	
Employment Services	X																		
Finance	X																		
Geographic Information Service	X																	X	
Info Systems & Techonology	X																	X	
Office Services	X																		
Procurement	X																		
Public Facilities	X																	X	
Regional Development	X																		
Risk Management	X																		X
Tax Assessor	X																		
Tax Commissioner	X																	X	
Voter Registration	X																		
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																		
Ambulance Service	X																		
Coroner	X																	X	
Emergency Management Agency	X											X							
Fire Department	X												X		X			X	
Public Safety Radio System	X													X				X	
Sheriff's Office	X			X			X	X						X				X	
Fleet																		X	X
General Engineering											X							X	
Recycling & Solid Waste																			X
Roads & Bridges											X	X						X	
Storm Water Management											X								
Traffic Engineering											X								
Water & Sewer																			X
Animal Services	X																	X	
Pet Resource Center	X																		
Public Transportation	X												X						
Other Agency Funding (court ordered)	X																		
Public Health/Mental Health	X																		
Public Welfare	X																		
Senior Services	X												X					X	
Extension Service	X																		
Library	X																	X	
Parks and Recreation	X													X				X	
Building & Licensing - BECON	X																	X	
Business License	X																		
Capital Project Management	X																		
Code Compliance/Park Rangers	X																		
Economic Development (Chamber)	X																X		
Natural Resource Conservation	X																		
Planning & Comm. Dev.	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 Elected Officers⁹ and Departments are encouraged to attend & receive updated information regarding the upcoming year's budget process.
 - The presentation is electronically forwarded county-wide outlining the budget submittal process changes/additions. All communications and forms are found on the Teams Platform
- During the months of February-April elected officials, offices and departments prepare their budget submittal, review/verification and justification changes of the following:

- Position Control Verification
 - Capital Replacement Replacement Program (CARP)
 - New Capital Request
 - New Staff Request
 - Repair/Maintenance
 - IS&T Request
 - Internal Service Funds (ISF) report (Fleet Services, Information Systems and Technology, Risk Management, & Workers' Compensation)
- During the months of April-May, the Budget Team & Finance Committee meets to discuss and review county-wide budgets.
 - All “new budget items” and replacement “capital items” are reviewed
 - The proposed budget is distributed to elected officials, offices and department directors prior to BOC presentation

Budget Policies & Procedures

- The proposed budget is submitted and presented to the BOC for adoption consideration
 - 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 prior to BOC adoption
- BOC will adopt the Final budget one week after the public hearing
- Final adopted budget is posted to the county website and is entered into the county's financial software system

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 Calendar

FY 2025 Budget Development Calendar

Forsyth County, Georgia

Developed by Finance Department

JANUARY 2024

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 2024

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MAY 2024

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JULY 2024

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SEPTEMBER 2024

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NOVEMBER 2024

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January - February

IS&T Teams & Munis Projects (Dec-23 - Present)
 Analysis & Review - Continuation Budget & ISF (Dec-2023 - Present)
 Position Control Report Upload - (3/1)

March

Position Control uploaded in Munis (3/1)
 Continuation Budget & Other Uploads (Jan 22-31)
 Budget Teams & Munis Training (3/11-13)
Pre-Committee Budget Meeting (3/11)
Budget Committee Meeting (3/12)
Budget Kick-Off Meeting (3/14)

April-May

Meet with Elected, Constitutional, and Departments:
 Finance Budget Team (4/24-30; 5/1-3)
 Finance Committee Meetings (5/13-23)
 Current/Revised Service Level Requests review, and possible action taken by Finance Committee (5/24)

June

FY 2024 Millage Rate & Proposed Budget Presentations and authorization to proceed with advertising tentative Millage Rates, and Proposed Budget, & Occupational Tax Public Hearings (6/25)

July - August

1st, Millage Rates Public Hearing - (7/18)
 2nd & 3rd Millage Rates Public Hearing 2025 Proposed Budget & Occupational Tax, Public Hearing (8/1)
Adoption: 2024 Millage Rates (Time Certain) (8/1)

Adoption/Resolution: (8/15)

2025 Proposed Budget
 Capital Improvement Program

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

FEBRUARY 2024

S	M	T	W	T	F	S
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APRIL 2024

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JUNE 2024

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AUGUST 2024

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OCTOBER 2024

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DECEMBER 2024

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29	30	31				

Budget Workflow Chart

The following chart summarizes the budget process and the various steps leading to the adoption of the Fiscal Year 2025 Budget.

2024 Budget Process - Flow Chart		Jan	Feb	Mar	April	May	June	July	
Budget Development, Review and Adoption									
Finance Budget Team & Payroll	"TEAMS" & Munis projects managed by IS&T - completed		→						
	Continuation Budget & ISF - Analysis/Review by Finance Team	→							
	Position Control Report review by Finance		→						
	Position Control Report review by Departments		→						
	Payroll Uploads Position Control Report in Budget Module for FY 2024			→					
	Finance Uploads Continuation Budget & ISF Charges			→					
	FY 2023 Budget Kick-Off Meeting			→					
	Finance Budget Team & Finance Committee budget review meetings				→	→			
	BOC Work Session - Millage Rates Presentation and request to advertise Public Hearings and Proposed Budget Hearings							→	
	1st Public Hearings held regarding Millage Rates @ 11:00 a.m. (7/6)								→
	2nd Public Hearing held regarding Millage Rates @ 11:00 a.m. (7/20)								→
	3rd Millage Rates & Proposed Budget Public Hearings @ 6 p.m. (7/20)								→
	FY 2024 Adoption of Millage Rates & 2024 Proposed Budget and approval to apply 5% COLA increase.								→
	Budget Development & Review								
Elected Officials, Offices & Departments	Departments review Position Control	→							
	Deadline for Departments & Offices to submit requests to Budget Finance Team				→				
	Finance Budget Team & Finance Committee budget review meetings				→	→			

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 2025 beginning January 1, 2025 and ending December 31, 2025

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 2025 which was made available for public review; and,

WHEREAS, pursuant to notice published July 12, 2024 and a public hearing was conducted on August 1, 2024 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 August 1, 2024 after public notice of July 12, 2024 met for the purpose of considering and adopting an operating budget for Forsyth County for the year 2025.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED, that the budget for 2025, as shown by Exhibit A attached hereto and made a part hereof by reference is adopted.

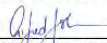
BE IT FURTHER RESOLVED, that the Chief Financial Officer is authorized to amend the budget to reflect grant revenues and expenditures upon receipt of an executed grant award document, intergovernmental agreement, or comparable documentation only in such cases where as no match is required and the increase 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 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 2025.

Resolved, this 15th day of August, 2024.

FORSYTH COUNTY BOARD OF
COMMISSIONERS

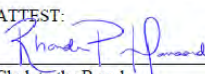


Alfred John, Chair


Kerry Hill, Vice Chair


Laura Semanson, Secretary


Cindy Jones Mills, Member


Todd Levent, 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 2025 Adopted Budget Resolution Exhibit A
January 1, 2025 to December 31, 2025

	General Fund	Special Revenue Funds						
	General Fund	Law Library Fund	DA Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treat & Educ	Emergency 911 Fund	Jail Fund	Inmate General Welfare Fund
Revenues :								
Taxes	170,484,984	0	0	0	0	0	0	0
Licenses & Permits	5,418,800	0	0	0	0	0	0	0
Intergovern Revenues	375,000	0	0	0	0	0	0	0
Charges for Services	27,435,192	0	0	0	0	6,450,000	0	0
Fines & Forfeit	2,722,750	112,859	4,000	235,000	550,000	0	357,000	0
Investment Income	4,000,000	0	0	30,000	13,000	185,000	70,000	31,000
Contributions & Donations	57,360	0	0	13,755	0	0	0	0
Miscellaneous Revenue	1,464,037	0	0	0	0	2,000	0	220,000
Other Financing Services & Transfers	3,500,000	0	0	404,400	513,771	896,203	1,323,000	380,000
Total	\$215,458,123	\$112,859	\$4,000	\$683,155	\$1,076,771	\$7,533,203	\$1,750,000	\$631,000
Expenditures :								
Salaries & Benefits	130,472,573	21,479	0	0	37,300	5,438,634	323,000	0
Operating	43,526,523	90,300	4,000	683,155	482,600	1,394,250	1,427,000	631,000
Capital	4,333,063	0	0	0	1,800	239,600	0	0
Internal Service Charges	6,857,390	1,080	0	0	7,779	460,719	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Charges & Transfers	22,299,335	0	0	0	0	0	0	0
Debt Services	0	0	0	0	0	0	0	0
Contingencies	7,969,239	0	0	0	547,292	0	0	0
Total	\$215,458,123	\$112,859	\$4,000	\$683,155	\$1,076,771	\$7,533,203	\$1,750,000	\$631,000

	Special Revenue Funds							Capital Fund
	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
Revenues :								
Taxes	0	0	0	20,500,000	0	47,849,617	2,333,556	70,000
Licenses & Permits	0	0	0	33,000	0	181,000	0	0
Intergovern Revenues	0	0	1,500,000	500,000	8,213,530	0	0	0
Charges for Services	0	0	0	0	145,000	-1,275,517	0	50,000
Fines & Forfeit	165,000	7,000	0	0	0	0	0	0
Investment Income	5,000	150	2,300,000	500,000	0	2,000,000	0	760,000
Contributions & Donations	0	0	0	0	63,000	500	0	0
Miscellaneous Revenue	0	0	0	1,000	0	2,000	0	0
Other Financing Services & Transfers	498,946	11,460	47,000,000	0	1,464,899	0	0	92,332,609
Total	\$668,946	\$18,610	\$50,800,000	\$21,534,000	\$9,886,429	\$48,757,600	\$2,333,556	\$93,212,609
Expenditures :								
Salaries & Benefits	581,198	0	0	10,275,467	2,780,642	33,621,805	0	0
Operating	70,650	18,610	0	4,692,748	4,047,381	4,149,752	1,312,625	100,000
Capital	0	0	50,800,000	1,019,271	2,773,332	7,174,608	0	72,139,414
Internal Service Charges	17,098	0	0	1,635,685	269,074	1,890,908	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Charges & Transfers	0	0	0	0	16,000	0	1,020,931	0
Debt Services	0	0	0	0	0	0	0	0
Contingencies	0	0	0	3,910,829	0	1,920,527	0	20,973,195
Total	\$668,946	\$18,610	\$50,800,000	\$21,534,000	\$9,886,429	\$48,757,600	\$2,333,556	\$93,212,609

	Debt Service Fund	Enterprise Funds			Internal Service Funds			All Funds Total	% of Total
	GO/SPLOST Bond	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation	Fleet Maintenance		
Revenues :									
Taxes	15,437,175	0	0	0	0	0	0	256,675,332	39.45%
Licenses & Permits	0	154,500	0	0	0	0	0	5,787,300	0.89%
Intergovern Revenues	0	37,500	0	0	0	0	0	10,626,030	1.63%
Charges for Services	-80,000	85,718,995	3,554,000	3,112,801	41,255,895	1,564,861	2,718,622	170,649,849	26.23%
Fines & Forfeit	0	0	0	0	0	0	0	4,153,609	0.64%
Investment Income	50,000	1,270,000	230,000	50,000	650,000	95,000	0	12,239,150	1.88%
Contributions & Donations	0	18,001,000	0	0	0	0	0	18,135,615	2.79%
Miscellaneous Revenue	0	188,000	20,000	200,000	50,000	40,000	20,000	2,207,037	0.34%
Other Financing Services & Transfers	19,703,250	20,000	0	637,499	0	338,614	1,000,059	170,024,710	26.15%
Total	\$35,110,425	\$105,389,995	\$3,804,000	\$4,000,300	\$41,955,895	\$2,038,475	\$3,738,681	\$650,498,632	100%
Expenditures :									
Salaries & Benefits	0	14,589,952	1,416,324	350,322	5,427,784	1,947,618	1,893,955	209,178,053	32.15%
Operating	75,000	38,619,980	1,502,150	3,609,299	667,007	45,000	1,651,597	108,800,627	16.73%
Capital	0	3,187,161	155,300	0	0	0	13,750	141,837,299	21.80%
Internal Service Charges	0	1,694,855	179,163	40,679	29,145,299	45,857	179,379	42,424,965	6.52%
Depreciation	0	22,150,000	72,000	0	65,000	0	0	22,287,000	3.43%
Other Charges & Transfers	0	1,441,000	250,000	0	3,000,000	0	0	28,027,266	4.29%
Debt Services	35,035,425	7,316,155	0	0	0	0	0	41,468,099	6.51%
Contingencies	0	16,390,892	229,063	0	3,650,805	0	0	56,475,323	8.57%
Total	\$35,110,425	\$105,389,995	\$3,804,000	\$4,000,300	\$41,955,895	\$2,038,475	\$3,738,681	\$650,498,632	100%

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 2025 Adopted Budget, including governmental and proprietary funds, is \$650.5 million. The Governmental Funds budget, which is \$489.9 million, is made up of the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. The Proprietary Funds budget, which is \$161.0 million, is made up of the Enterprise Funds and the Internal Service Funds.

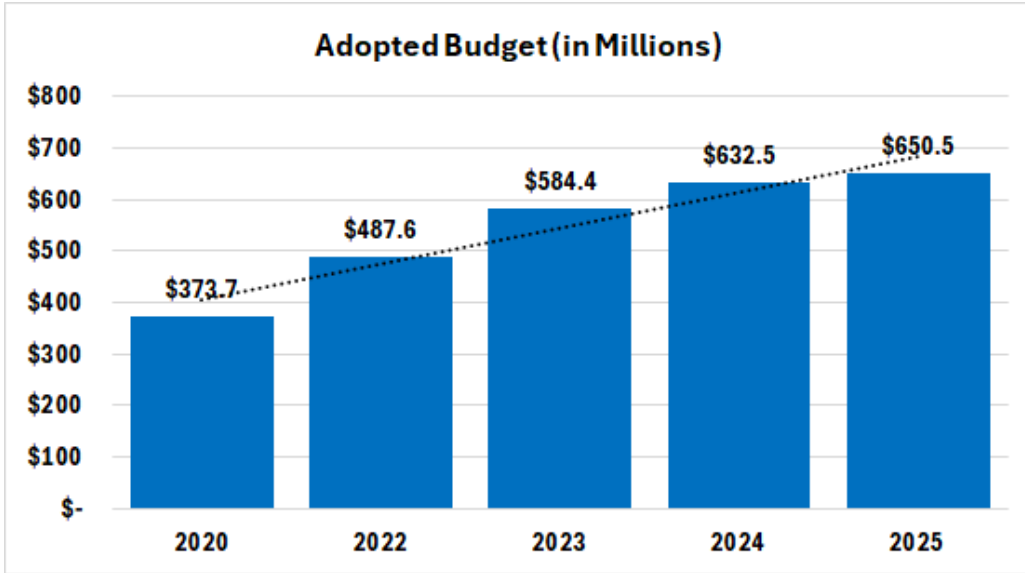


Figure 1 - Adopted Budget

The FY 2025 Adopted Budget is \$18.0 million more than the FY 2024 Adopted Budget. The \$19.5 million in General Fund is driven by the 7.11% increase to property taxes, and other revenue.

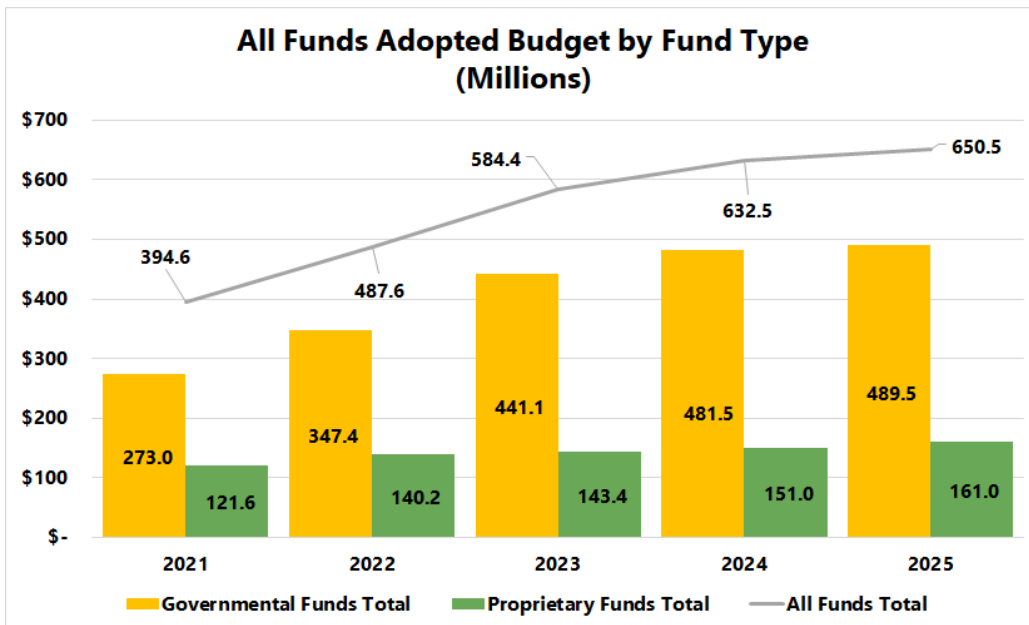
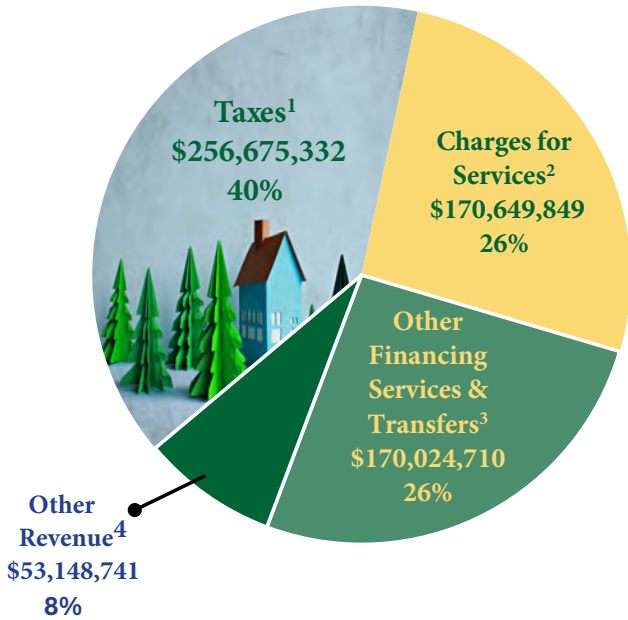


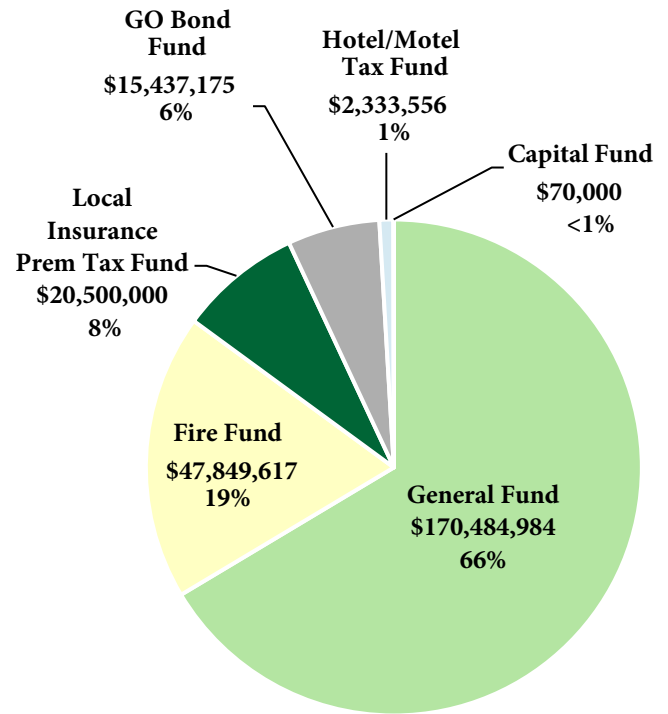
Figure 2 - All Funds by Fund Type Revenue History

Budget at a Glance (continued)

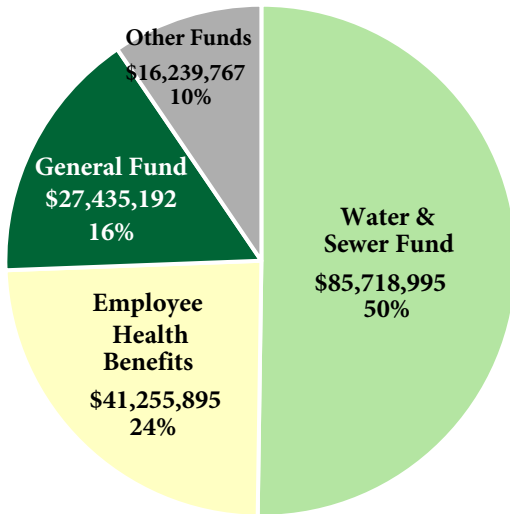
2025 All Funds Adopted Revenue:
\$650,498,632



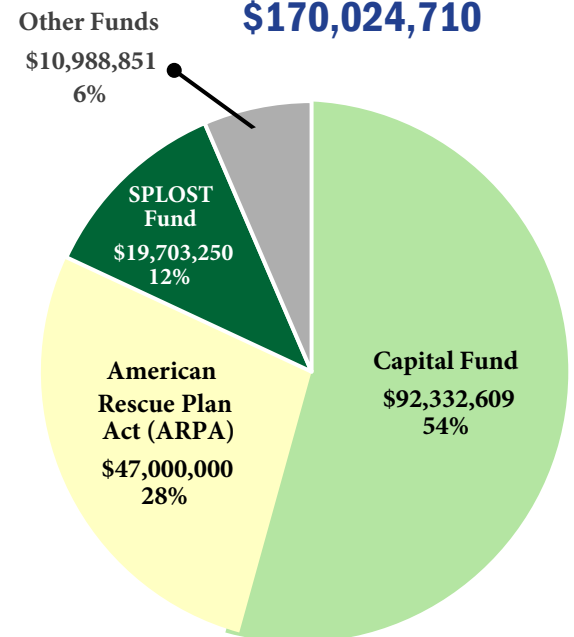
Tax Revenue by Fund:
\$256,675,332



Charges for Services by Fund²:
\$170,649,849



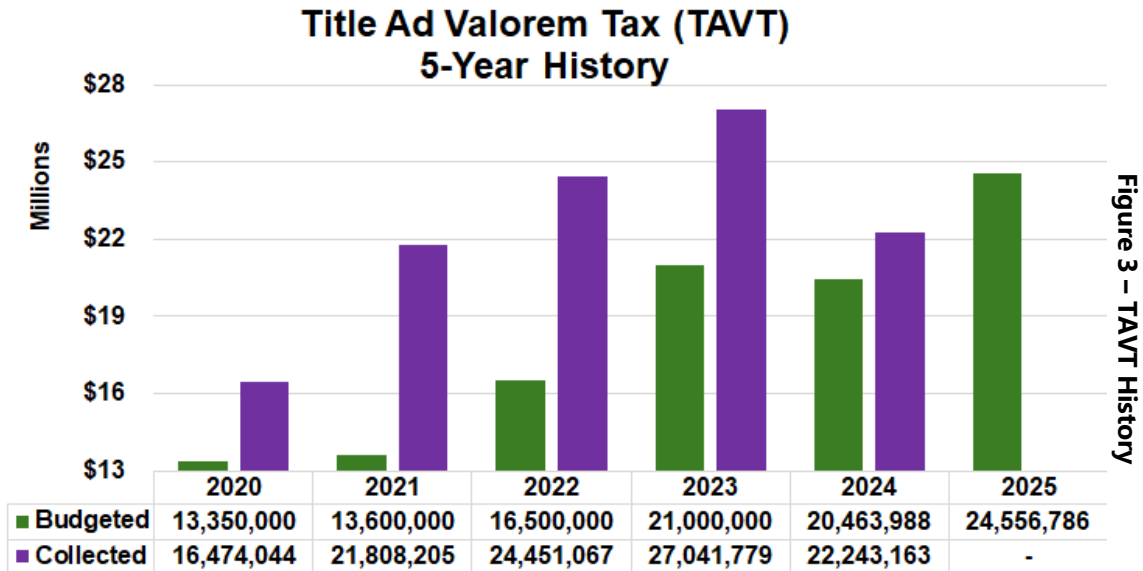
Other Financing Services by Fund³:
\$170,024,710



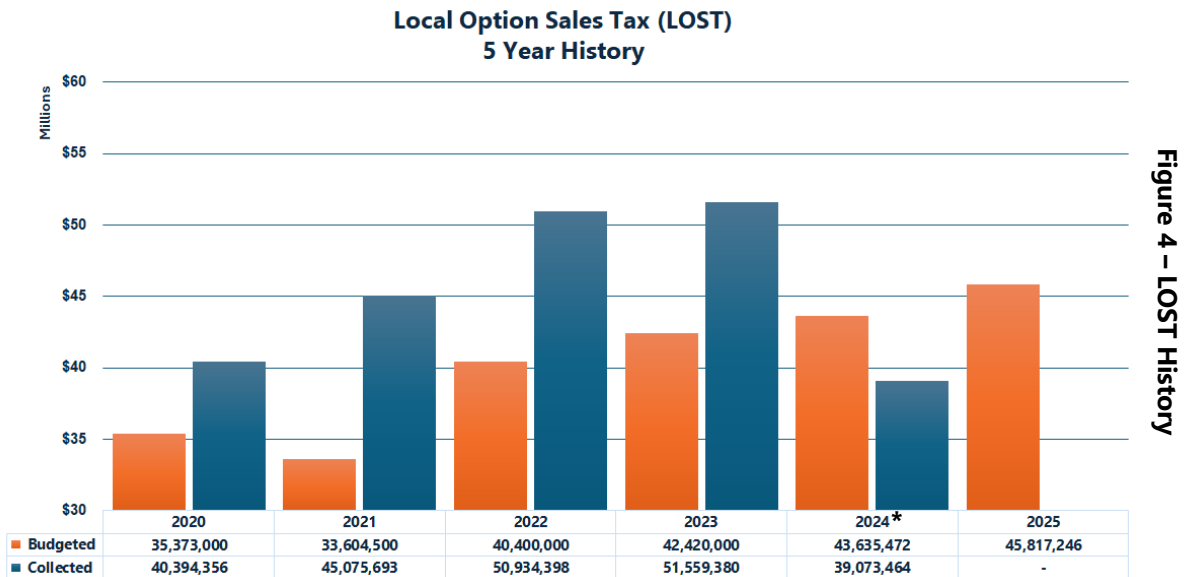
- Taxes:** Includes Property Taxes, Sales Tax, Title Ad Valorem, Real Estate, Franchise, Alcohol, Business, Energy and Penalty & Interest
- Charges for Services:** Includes Water & Sewer Charges, Recycling/Landfill Fees, Insurance Premiums, 911 Charges, Commissions on Tax Collection, School Resource Officers, Parks & Recreation Athletic & Program Fees, Campground, Legal Instrument Recording, Vehicle Tags, Emissions, Printing, School Radio Fee
- Other Financing Services & Transfers:** Includes Transfers-In from Other Funds, and Use of the Fund's Cash Balance
- Other Revenue:** Includes Investment Income, Telephone Commissions, Rental Income, and Miscellaneous Revenue

Budget at a Glance (continued)

The following graphs depict a few of the county's revenue sources for this 2025 budget year.



* The projected total for FY 2024 TAVT revenue is \$26.4 million. As of October-2024, \$22.2 million has been collected.



* The projected total for FY 2024 LOST revenue is \$47.5 million. As of October-2024, \$39.0 million has been collected.

Budget at a Glance (continued)

Building Permit Fees 5-Year History

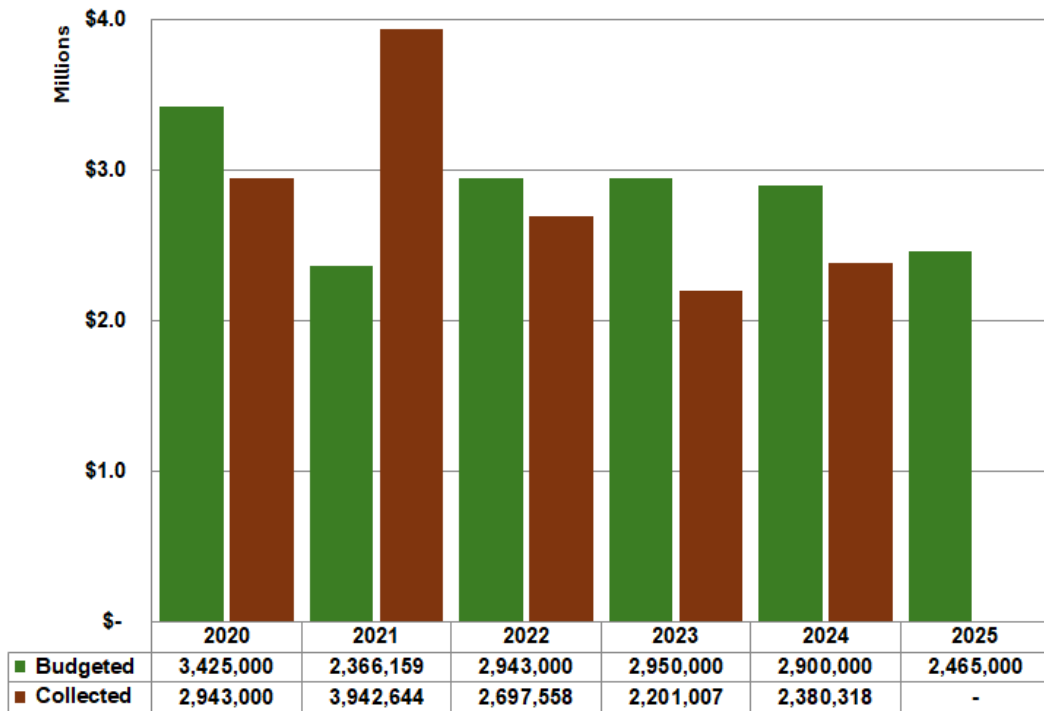


Figure 5 – Building Permit Fees

* The projected total for FY 2024 Building Permit Fees revenue is \$3.2 million. As of October-2024, \$2.4 million has been collected.

Alcoholic Beverage Tax 5-Year History

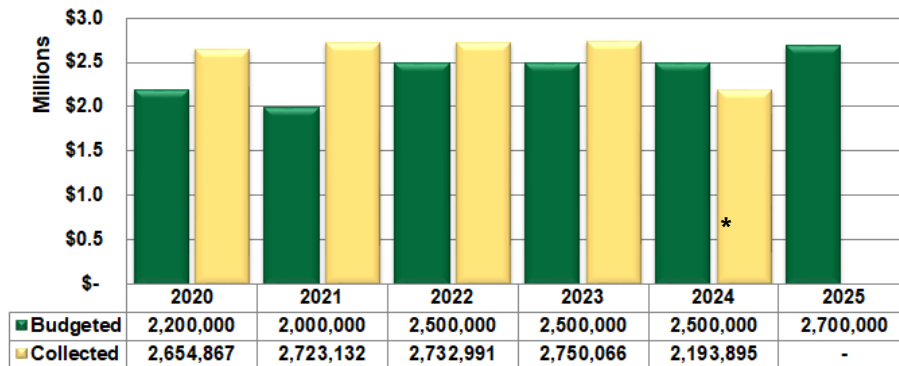


Figure 6 – Alcoholic Beverage Tax History

* The projected total for FY 2024 Alcoholic Beverage Tax revenue is \$2.5 million. As of October-2024, \$2.2 million has been collected.

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 8.01% increase from 2024
- Title Ad Valorem Tax (TAVT)
 - Tax levied on value of motor vehicles collected by Tax Commissioner
 - Budget based on current year projections
- Cable TV Franchise Tax
 - Tax imposed on cable operators which provide services under a franchise agreement
 - Budget based on prior year actuals received from various cable service providers
- Alcohol Excise Tax
 - Tax on the sale of alcoholic beverages
 - Budget based on based on prior year actuals and current year projections
- Intangible Recording Tax
 - Tax paid to the Clerk of Superior Court (as per state law) from the holder of a recorded security instrument
 - Budget based on prior year actuals and current year projections
- Business and Occupational Tax
 - Tax paid by all business licensed in the unincorporated area of the county
- Financial Institution Tax
 - Tax paid by financial institutions
 - Budget based on prior year actuals, current year projections, and economic conditions
- Local Insurance Premium Tax
 - Received from the state based on county population; insurance providers remit to state based on premiums sold
 - Budget based on census population and historical collections
- Local Option Sales Tax (LOST)
 - 1% tax on taxable retail sales; is collected by the state and remitted to the county monthly
 - Budget based on prior year collections, current year projections and recent economic conditions
- Real Estate Transfer Tax
 - Excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer
 - Budget based on prior year actuals and current year projections

Licenses & Permits:

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

Budget at a Glance (continued)

Fines & Forfeitures:

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

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

Intergovernmental Revenue:

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

Charges for Services

- Parks & Recreation Fees
 - Fees set by county and paid by the users of various programs, activities, recreational facilities, etc.
 - Based on departmental projections of citizen participation & program offerings
- Water and Sewer Fees
 - User fees for water and sewer customers
 - Budget based on number of customers and water & sewer usage
- Senior Services Fees
 - Fees set by the county for various programs, activities, recreational facilities, etc.
 - Based on departmental projections on citizen participation & program offerings
- Materials Sales
 - Sale of county maps, copies, etc.
 - Based on prior year actuals, current year projections & recent economic conditions
- Passenger Fare
 - Fees for passenger fare for the county's 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 \$215.4 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 79.0%, or \$170.5 million, the Local Option Sales Tax (LOST) at \$45.8 million and Title Ad Valorem Tax at \$24.5 million. The second revenue source is Charges for Services at 13%, or \$27.4 million.

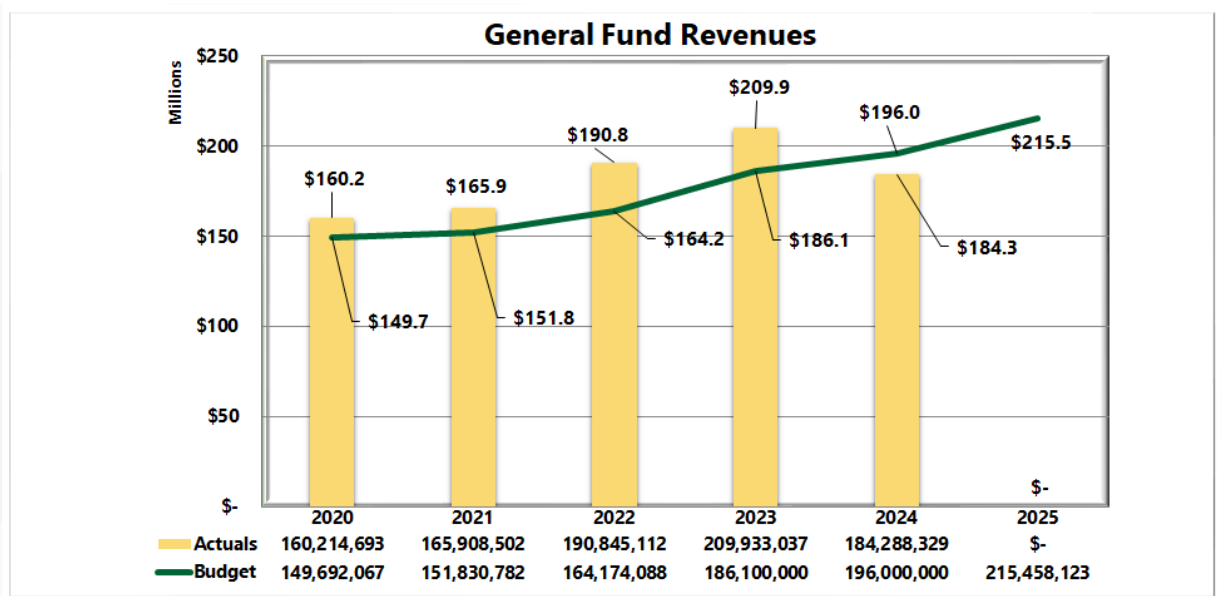
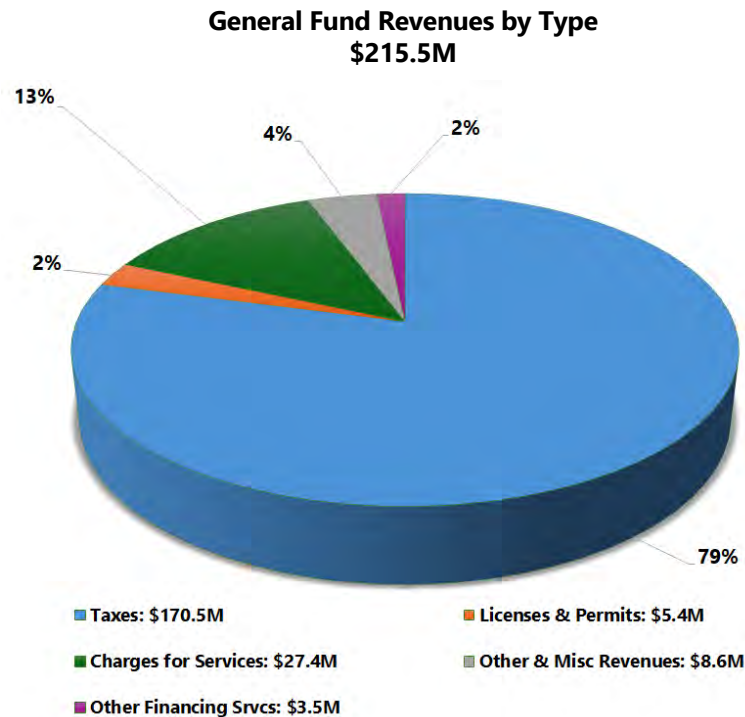


Figure 8 – General Fund Revenues

The General Fund budgeted revenues for FY 2025 show an increase of \$19.5 million from FY 2024 Adopted Budget of \$196 million. Property Tax increase continues to increase in property assessments during the country's current economic inflationary environment. Specific revenue increases include but not limited to: 1) Property Taxes increased by \$13.0 million or 8.51%, driven by the 7.11% increase to tax digest; 2) Local Option Sales tax (LOST) increased by \$2.2 million or 5%; and 3) Title Ad Valorem Tax (TAVT) increased by \$4.0 million, or 2%.

Budget at a Glance (continued)

FY 2025 General Fund expenditures budgeted are \$19.5 million more than the FY 2024 Adopted Budget.

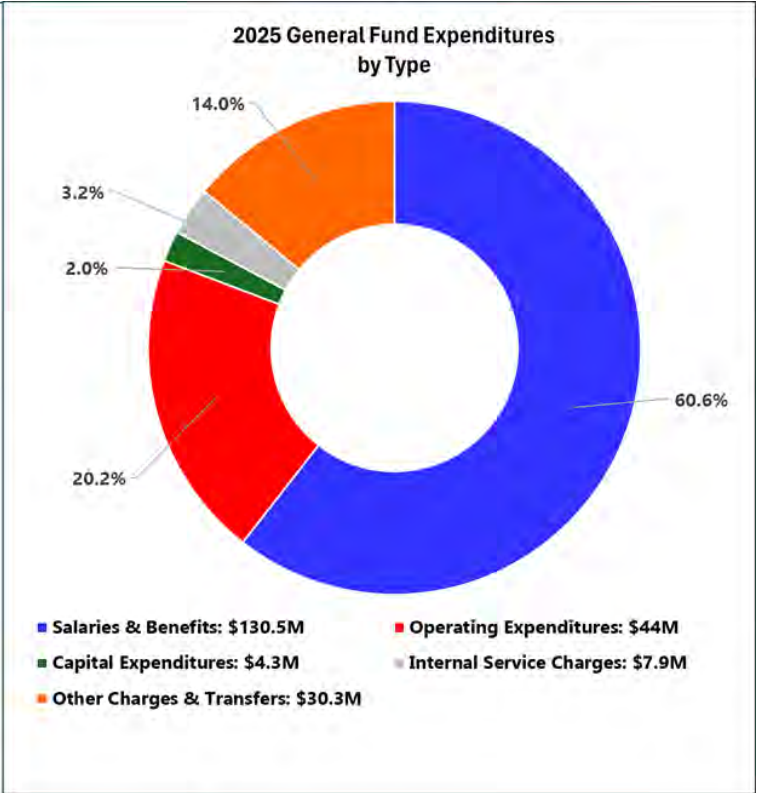
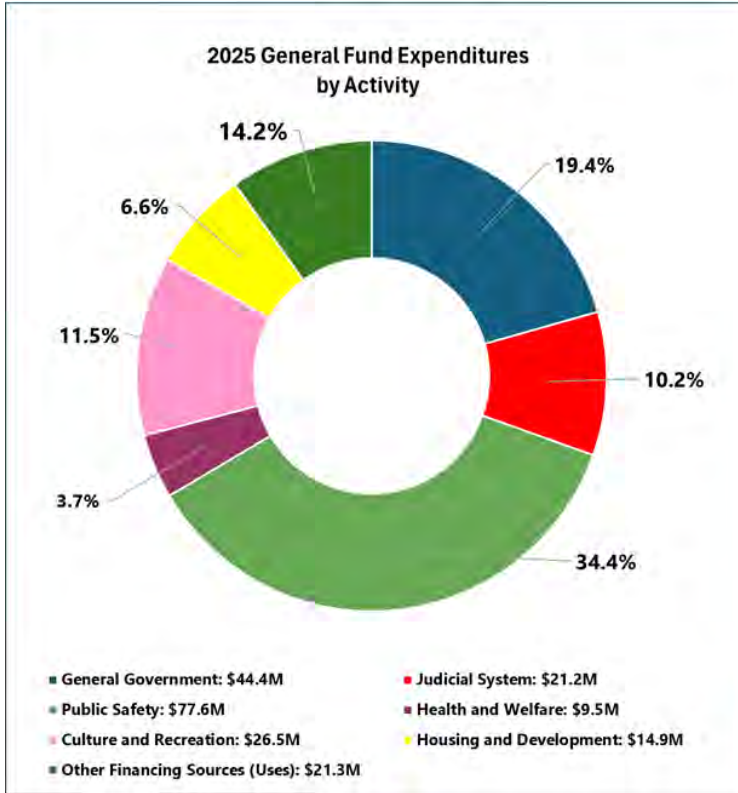


Figure 9 – General Fund Budgeted Expenditures by Activity

The major service to citizens is Public Safety which represents 34.4% or \$77.6 million of the 2025 General Fund Adopted Budget.

Figure 10 – General Fund Budgeted Expenditures by Type

Salaries and Benefits expenditures represent 60.6% or \$130.5 million of the 2025 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 2025 Adopted Budget Summary
January 1, 2025 to December 31, 2025

General Fund	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
REVENUES						
Taxes	-	-	-	-	-	- 170,484,984
Licenses & Permits	-	-	-	-	-	- 5,418,800
Intergovern Revenues	-	-	-	-	-	- 375,000
Charges for Services	-	-	-	-	-	- 27,435,192
Fines & Forfeit	-	-	-	-	-	- 2,722,750
Investment Income	-	-	-	-	-	- 4,000,000
Contrib & Donate	-	-	-	-	-	- 57,360
Miscellaneous Rev	-	-	-	-	-	- 1,464,037
Other Financing Srcs	-	-	-	-	-	- 3,500,000
Total	-	-	-	-	-	- 215,458,123
EXPENDITURES						
General Government						
Administration	1,330,710	82,865	-	20,996	-	1,434,571
Board of Commissioners	390,703	189,400	-	18,366	-	598,469
Communications	719,914	149,114	-	9,473	-	878,501
Employment Services	2,020,304	511,416	1,501,150	12,176	-	4,045,046
Finance	2,523,040	143,296	100,000	19,550	-	2,785,886
Geographic Information Svcs	1,706,558	426,804	112,200	13,889	-	2,259,451
Info Systems & Technology	3,604,657	3,044,035	362,216	40,077	-	7,050,985
Non-Departmental	150,000	1,435,170	-	-	-	1,585,170
Office Services	-	617,086	-	-	-	617,086
Procurement	1,161,077	90,150	-	12,569	-	1,263,796
Public Facilities	2,522,147	6,480,556	-	161,829	-	9,164,532
Regional Development	-	-	-	-	335,125	335,125
Tax Assessor	3,969,191	622,788	37,908	90,459	-	4,720,346
Tax Commissioner's Office	4,575,543	893,140	-	66,404	-	5,535,087
Voter Registration	1,782,602	299,328	50,000	11,123	-	2,143,053
Total	26,456,446	14,985,148	2,163,474	476,911	335,125	44,417,104
% of Fund Total	59.6%	33.7%	4.9%	1.1%	0.8%	20.6%

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2025 Adopted Budget Summary
January 1, 2025 to December 31, 2025

General Fund	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
REVENUES						
Judicial						
Accountability Court	803,924	2,200	-	9,580	58,913	874,617
Board of Equalization	75,000	11,800	-	-	-	86,800
Clerk of Courts	3,348,205	464,850	-	36,537	-	3,849,592
Court Administration	1,621,593	341,200	-	6,912	-	1,969,705
District Attorney	1,121,733	52,505	-	28,302	-	1,202,540
Indigent Defense	455,380	1,543,920	-	6,562	-	2,005,862
Juvenile Court	1,501,027	1,136,330	1,272	22,845	-	2,661,474
Magistrate Court	1,684,309	136,007	4,562	17,908	-	1,842,786
Pre-Trial Services	398,415	32,190	-	3,760	-	434,365
Probate Court	1,524,211	226,489	3,072	18,000	-	1,771,772
State Court	1,257,329	77,425	-	18,021	-	1,352,775
State Court Solicitor	2,346,580	89,620	-	43,891	-	2,480,091
Superior Court	615,938	72,580	-	7,030	-	695,548
Total	16,753,644	4,187,116	8,906	219,348	58,913	21,227,927
% of Fund Total	78.9%	19.7%	0.0%	1.0%	0.3%	9.9%
Public Safety						
Ambulance Service	-	2,457,950	-	-	-	2,457,950
Coroner	153,057	49,660	20,000	15,700	-	238,417
Emergency Management Agcy	402,906	127,085	-	14,042	50,000	594,033
Public Safety Radio System	237,815	1,326,300	4,695	9,842	-	1,578,652
Sheriff's Office	57,899,424	11,295,949	1,570,197	1,786,303	211,410	72,763,283
Total	58,693,202	15,256,944	1,594,892	1,825,887	261,410	77,632,335
% of Fund Total	75.6%	19.7%	2.1%	2.4%	0.3%	36.0%
Health & Welfare						
Animal Shelter	2,138,297	595,532	1,450	32,572	-	2,767,851
Animal Services	1,045,408	290,296	172,000	25,142	-	1,532,846
Other General Govern Depts	-	51,500	-	14,504	438,000	504,004
Public Transportation	-	552,500	-	-	1,028,115	1,580,615
Senior Services	2,619,864	405,730	12,000	60,245	65,031	3,162,870
Total	5,803,569	1,895,558	185,450	132,463	1,531,146	9,548,186
% of Fund Total	60.8%	19.9%	1.9%	1.4%	16.0%	4.4%

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2025 Adopted Budget Summary
January 1, 2025 to December 31, 2025

General Fund	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
REVENUES						
Culture/Recreation						
Extension Service	21,667	308,951	-	3,412	-	334,030
Library	-	17,500	-	114,513	10,071,736	10,203,749
Parks & Recreation	10,109,027	5,094,059	153,108	583,774	-	15,939,968
Total	10,130,694	5,420,510	153,108	701,699	10,071,736	26,477,747
% of Fund Total	38.3%	20.5%	0.6%	2.7%	38.0%	12.3%
Housing & Development						
Building and Licensing	4,128,157	222,824	-	105,643	-	4,456,624
Business Licenses	770,852	58,338	1,450	7,290	-	837,930
Capital Project Management	1,800,538	145,375	168,000	22,013	-	2,135,926
Code Compliance	1,138,054	123,115	52,483	41,742	-	1,355,394
Park Rangers	805,842	83,901	-	27,631	-	917,374
Economic Development	-	480,000	-	-	-	480,000
Natural Resource Conserv Srvs	128,818	29,226	-	1,687	-	159,731
Planning & Community Develop	3,847,757	638,468	5,300	45,076	-	4,536,601
Total	12,620,018	1,781,247	227,233	251,082	-	14,879,580
% of Fund Total	84.8%	12.0%	1.5%	1.7%	0.0%	6.9%
Other Financing Services						
Contingency	-	-	-	-	7,469,239	7,469,239
Non-Departmental	-	-	-	-	10,541,005	10,541,005
Retiree Benefits	15,000	-	-	3,250,000	-	3,265,000
Total	15,000	-	-	3,250,000	18,010,244	21,275,244
% of Fund Total	0.1%	0.0%	0.0%	15.3%	84.7%	9.9%
Total General Fund	130,472,573	43,526,523	4,333,063	6,857,390	30,268,574	215,458,123

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2025 Adopted Budget Summary
January 1, 2025 to December 31, 2025

Special Revenue Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
REVENUES						
Taxes	-	-	-	-	-	70,683,173
Licenses & Permits	-	-	-	-	-	214,000
Intergovern Revenues	-	-	-	-	-	10,213,530
Charges for Services	-	-	-	-	-	5,319,483
Fines & Forfeit	-	-	-	-	-	1,430,859
Investment Income	-	-	-	-	-	5,134,150
Contrib & Donate	-	-	-	-	-	77,255
Miscellaneous Rev	-	-	-	-	-	225,000
Transfers & Use of Fund Balance	-	-	-	-	-	52,492,679
Total	-	-	-	-	-	145,790,129
EXPENDITURES						
Law Library Fund	21,479	90,300	-	1,080	-	112,859
DA Drug Seizure Fund	-	4,000	-	-	-	4,000
Sheriff Drug Seizure Fund	-	683,155	-	-	-	683,155
Drug Abuse Treat & Educ	37,300	482,600	1,800	7,779	547,292	1,076,771
Emergency 911 Fund	5,438,634	1,394,250	239,600	460,719	-	7,533,203
Jail Fund	323,000	1,427,000	-	-	-	1,750,000
Inmate General Welfare Fund	-	631,000	-	-	-	631,000
Victim's Witns Asst Prog Fund	581,198	70,650	-	17,098	-	668,946
Juvenile Crt Supervision Fund	-	18,610	-	-	-	18,610
American Rescue Plan Act	-	-	50,800,000	-	-	50,800,000
Grant Fund	2,780,642	4,047,381	2,773,332	269,074	16,000	9,886,429
Hotel/Motel Tax Fund	-	1,312,625	-	-	1,020,931	2,333,556
Total	9,182,253	10,161,571	53,814,732	755,750	1,584,223	75,498,529
% of Fund Total	12.2%	13.5%	71.3%	1.0%	2.1%	51.8%
Local Insurance Prem Tax Fund						
Local Insurance Premium Fund	-	-	-	-	3,910,829	3,910,829
Roads & Bridges	6,024,326	2,757,100	964,271	817,833	-	10,563,530
Traffic Engineering	441,665	623,500	55,000	34,685	-	1,154,850
Storm Water Management	1,359,321	442,700	-	31,095	-	1,833,116
General Engineering	2,450,155	869,448	-	752,072	-	4,071,675
Total	10,275,467	4,692,748	1,019,271	1,635,685	3,910,829	21,534,000
% of Fund Total	47.7%	21.8%	4.7%	7.6%	18.2%	14.8%
Fire Fund						
Fire (CARP/Contingency)	-	-	6,118,000	-	1,920,527	8,038,527
Fire Administration	6,966,647	3,320,552	1,056,608	1,890,908	-	13,234,715
Fire Fighting	26,247,433	-	-	-	-	26,247,433
Fire Maintenance	407,725	829,200	-	-	-	1,236,925
Total	33,621,805	4,149,752	7,174,608	1,890,908	1,920,527	48,757,600
% of Fund Total	69.0%	8.5%	14.7%	3.9%	3.9%	33.4%
Total Special Revenue Funds	53,079,525	19,004,071	62,008,611	4,282,343	7,415,579	145,790,129

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2025 Adopted Budget Summary
January 1, 2025 to December 31, 2025

Capital Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
Taxes	-	-	-	-	-	70,000
Charges for Services	-	-	-	-	-	50,000
Investment Income	-	-	-	-	-	760,000
Transfers & Use of Fund Balance	-	-	-	-	-	92,332,609
Total	-	-	-	-	-	93,212,609
Capital Outlay Fund	-	100,000	635,466	-	10,769,462	11,504,928
State Court Solicitor	-	-	53,618	-	-	53,618
District Beautification	-	-	-	-	2,221,175	2,221,175
Neighborhood Identification	-	-	-	-	7,982,558	7,982,558
Capital Project Management	-	-	14,321,294	-	-	14,321,294
Information Systems & Tech	-	-	561,863	-	-	561,863
Geographic Info Svcs	-	-	12,500	-	-	12,500
Communications	-	-	502,340	-	-	502,340
Public Facilities	-	-	49,986,092	-	-	49,986,092
SO - Administration	-	-	1,992,841	-	-	1,992,841
Fire Emerg Mgmt Svcs	-	-	425,900	-	-	425,900
Public Transportation	-	-	750,000	-	-	750,000
Fleet Maintenance	-	-	16,000	-	-	16,000
P&R - Administration Div	-	-	1,881,500	-	-	1,881,500
P&R - Nat Res Mgmt Div	-	-	1,000,000	-	-	1,000,000
Total	-	100,000	72,139,414	-	20,973,195	93,212,609
% of Fund Total		0.1%	77.4%	0.0%	22.5%	100.0%

Debt Service Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Adopted Budg et
REVENUES						
Taxes	-	-	-	-	-	15,437,175
Charges for Services	-	-	-	-	-	(80,000)
Investment Income	-	-	-	-	-	50,000
Transfers & Use of Fund Balance	-	-	-	-	-	19,703,250
Total	-	-	-	-	-	35,110,425
EXPENDITURES						
Operating	-	75,000	-	-	883,481	958,481
Principal Payments	-	-	-	-	29,510,000	29,510,000
Interest Payments	-	-	-	-	4,641,944	4,641,944
Total Debt Service Funds	-	75,000	-	-	35,035,425	35,110,425
% of Fund Total		0.2%	0.0%	0.0%	99.8%	100.0%

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2025 Adopted Budget Summary
January 1, 2025 to December 31, 2025

Enterprise Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
REVENUES						
Licenses & Permits	-	-	-	-	-	154,500
Intergovern Revenues	-	-	-	-	-	37,500
Charges for Services	-	-	-	-	-	89,272,995
Investment Income	-	-	-	-	-	1,500,000
Contrib & Donate	-	-	-	-	-	18,001,000
Miscellaneous Rev	-	-	-	-	-	208,000
Transfers & Use of Fund Balance	-	-	-	-	-	20,000
Total	-	-	-	-	-	109,193,995
EXPENDITURES						
Water & Sewer Fund						
W&S-Waste Water Treatment	786,166	13,708,105	210,842	-	-	14,705,113
W&S-Sewer Services	-	3,040,000	-	-	-	3,040,000
W&S-General Operations	-	5,220,400	2,625,000	1,694,855	25,048,047	34,588,302
W&S-Commercial Services	2,163,087	687,880	1,400	-	-	2,852,367
W&S-Engineering	4,249,458	2,866,735	16,500	-	-	7,132,693
W&S-Meter Services	487,803	359,418	-	-	-	847,221
W&S-Water Services	-	1,485,000	-	-	-	1,485,000
W&S-Water Treatment Facility	-	10,296,342	60,000	-	-	10,356,342
W&S-Maintenance	6,903,438	956,100	273,419	-	-	8,132,957
W&S Cap-General Operations	-	-	-	-	22,250,000	22,250,000
Total	14,589,952	38,619,980	3,187,161	1,694,855	47,298,047	105,389,995
% of Fund Total	13.8%	36.6%	3.0%	1.6%	44.9%	100.0%
Recycling & Solid Waste Fund						
Recycling & Solid Waste	1,179,058	787,100	46,500	174,827	301,063	2,488,548
Litter Detail	108,351	14,000	-	1,078	-	123,429
Landfill	-	-	-	-	250,000	250,000
Restricted Landfill	128,915	701,050	108,800	3,258	-	942,023
Total	1,416,324	1,502,150	155,300	179,163	551,063	3,804,000
% of Fund Total	37.2%	39.5%	4.1%	4.7%	14.5%	100.0%
Total Enterprise Funds	16,006,276	40,122,130	3,342,461	1,874,018	47,849,110	109,193,995

Adopted Budget Summary (continued)

FORSYTH COUNTY, GEORGIA
FY 2025 Adopted Budget Summary
January 1, 2025 to December 31, 2025

Internal Service Funds	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
REVENUES						
Charges for Services	-	-	-	-	-	48,652,179
Investment Income	-	-	-	-	-	795,000
Miscellaneous Rev	-	-	-	-	-	310,000
Transfers & Use of Fund Balance	-	-	-	-	-	1,976,172
Total	-	-	-	-	-	51,733,351
EXPENDITURES						
Employee Health Benefits	5,000,000	-	-	29,145,299	6,715,805	40,861,104
Fleet Maintenance	1,893,955	1,651,597	13,750	179,379	-	3,738,681
Risk Management	350,322	3,609,299	-	40,679	-	4,000,300
Wellness Center	427,784	667,007	-	-	-	1,094,791
Workers' Compensation	1,947,618	45,000	-	45,857	-	2,038,475
Total Internal Service Funds	9,619,679	5,972,903	13,750	29,411,214	6,715,805	51,733,351
% of Fund Total	18.6%	11.5%	0.0%	56.9%	13.0%	100.0%

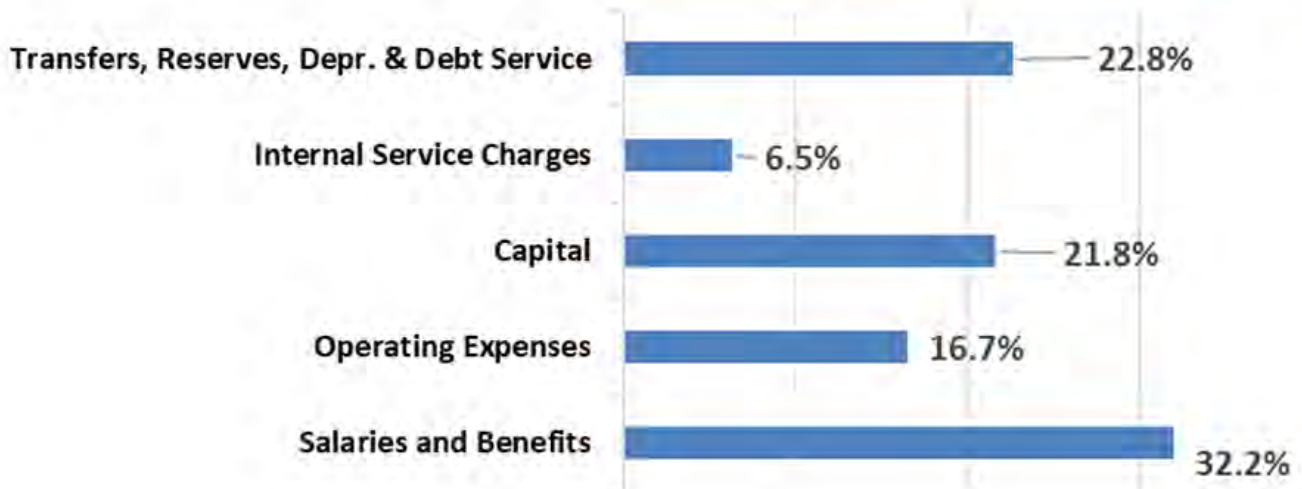
All Funds Summary

Fund	Salaries and Benefits	Operating Expenses	Capital	Internal Service Charges	Other Charges & Adjustments	2025 Proposed Budget
General Fund	130,472,573	43,526,523	4,333,063	6,857,390	30,268,574	215,458,123
Special Revenue Funds	53,079,525	19,004,071	62,008,611	4,282,343	7,415,579	145,790,129
Capital Project Fund	-	100,000	72,139,414	-	20,973,195	93,212,609
Debt Service Fund	-	75,000	-	-	35,035,425	35,110,425
Enterprise Funds	16,006,276	40,122,130	3,342,461	1,874,018	47,849,110	109,193,995
Internal Service Funds	9,619,679	5,972,903	13,750	29,411,214	6,715,805	51,733,351
	\$ 209,178,053	\$ 108,800,627	\$ 141,837,299	\$ 42,424,965	\$ 148,257,688	\$ 650,498,632
% of Fund Total	32.2%	16.7%	21.8%	6.5%	22.8%	100.0%

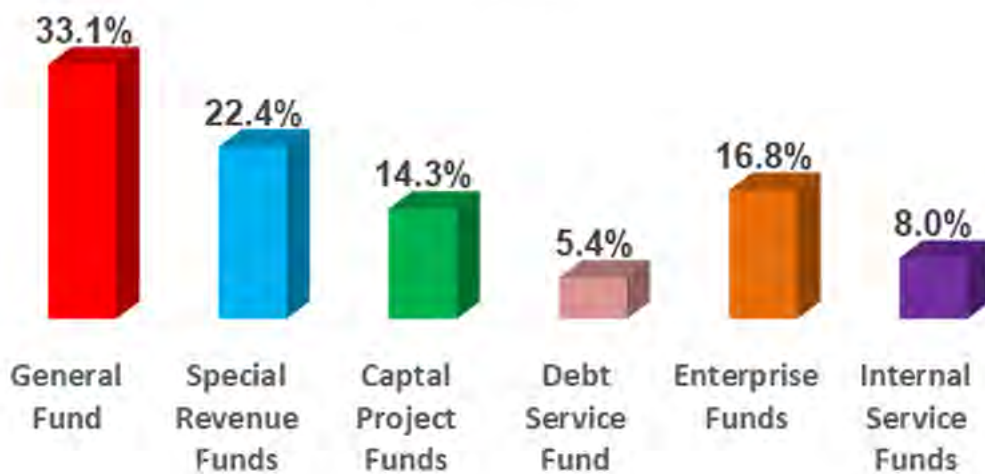
Adopted Budget Summary (continued)

2025 Adopted Budget by Expenditure Activity Type

\$650.5M



2025 Adopted Budget by Fund Type \$650.5M



All Funds Summary

	General Fund		Special Revenue Funds					Jail Fund	Inmate General Welfare Fund
	General Fund	Law Library Fund	DA Drug Seizure Fund	Sheriff Drug Seizure Fund	Drug Abuse Treat & Educ	Emergency 911 Fund			
Revenues :									
Taxes	170,484,984	0	0	0	0	0	0	0	
Licenses & Permits	5,418,800	0	0	0	0	0	0	0	
Intergovern Revenues	375,000	0	0	0	0	0	0	0	
Charges for Services	27,435,192	0	0	0	0	6,450,000	0	0	
Fines & Forfeit	2,722,750	112,859	4,000	235,000	550,000	0	357,000	0	
Investment Income	4,000,000	0	0	30,000	13,000	185,000	70,000	31,000	
Contributions & Donations	57,360	0	0	13,755	0	0	0	0	
Miscellaneous Revenue	1,464,037	0	0	0	0	2,000	0	220,000	
Other Financing Services & Transfers	3,500,000	0	0	404,400	513,771	896,203	1,323,000	380,000	
Total	\$215,458,123	\$112,859	\$4,000	\$683,155	\$1,076,771	\$7,533,203	\$1,750,000	\$631,000	
Expenditures :									
Salaries & Benefits	130,472,573	21,479	0	0	37,300	5,438,634	323,000	0	
Operating	43,526,523	90,300	4,000	683,155	482,600	1,394,250	1,427,000	631,000	
Capital	4,333,063	0	0	0	1,800	239,600	0	0	
Internal Service Charges	6,857,390	1,080	0	0	7,779	460,719	0	0	
Depreciation	0	0	0	0	0	0	0	0	
Other Charges & Transfers	22,299,335	0	0	0	0	0	0	0	
Debt Services	0	0	0	0	0	0	0	0	
Contingencies	7,969,239	0	0	0	547,292	0	0	0	
Total	\$215,458,123	\$112,859	\$4,000	\$683,155	\$1,076,771	\$7,533,203	\$1,750,000	\$631,000	

	Special Revenue Funds							Capital Fund
	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
Revenues :								
Taxes	0	0	0	20,500,000	0	47,849,617	2,333,556	70,000
Licenses & Permits	0	0	0	33,000	0	181,000	0	0
Intergovern Revenues	0	0	1,500,000	500,000	8,213,530	0	0	0
Charges for Services	0	0	0	0	145,000	-1,275,517	0	50,000
Fines & Forfeit	165,000	7,000	0	0	0	0	0	0
Investment Income	5,000	150	2,300,000	500,000	0	2,000,000	0	760,000
Contributions & Donations	0	0	0	0	63,000	500	0	0
Miscellaneous Revenue	0	0	0	1,000	0	2,000	0	0
Other Financing Services & Transfers	498,946	11,460	47,000,000	0	1,464,899	0	0	92,332,609
Total	\$668,946	\$18,610	\$50,800,000	\$21,534,000	\$9,886,429	\$48,757,600	\$2,333,556	\$93,212,609
Expenditures :								
Salaries & Benefits	581,198	0	0	10,275,467	2,780,642	33,621,805	0	0
Operating	70,650	18,610	0	4,692,748	4,047,381	4,149,752	1,312,625	100,000
Capital	0	0	50,800,000	1,019,271	2,773,332	7,174,608	0	72,139,414
Internal Service Charges	17,098	0	0	1,635,685	269,074	1,890,908	0	0
Depreciation	0	0	0	0	0	0	0	0
Other Charges & Transfers	0	0	0	0	16,000	0	1,020,931	0
Debt Services	0	0	0	0	0	0	0	0
Contingencies	0	0	0	3,910,829	0	1,920,527	0	20,973,195
Total	\$668,946	\$18,610	\$50,800,000	\$21,534,000	\$9,886,429	\$48,757,600	\$2,333,556	\$93,212,609

	Debt Service Fund	Enterprise Funds		Internal Service Funds			All Funds Total	% of Total
	GO/SPLOST Bond	Water & Sewer Fund	Recycling & Solid Waste Fund	Risk Management	Employee Health Benefits	Workers' Compensation		
Revenues :								
Taxes	15,437,175	0	0	0	0	0	0	256,675,332 39.45%
Licenses & Permits	0	154,500	0	0	0	0	0	5,787,300 0.89%
Intergovern Revenues	0	37,500	0	0	0	0	0	10,626,030 1.63%
Charges for Services	-80,000	85,718,995	3,554,000	3,112,801	41,255,895	1,564,861	2,718,622	170,649,849 26.23%
Fines & Forfeit	0	0	0	0	0	0	0	4,153,609 0.64%
Investment Income	50,000	1,270,000	230,000	50,000	650,000	95,000	0	12,239,150 1.88%
Contributions & Donations	0	18,001,000	0	0	0	0	0	18,135,615 2.79%
Miscellaneous Revenue	0	188,000	20,000	200,000	50,000	40,000	20,000	2,207,037 0.34%
Other Financing Services & Transfers	19,703,250	20,000	0	637,499	0	338,614	1,000,059	170,024,710 26.15%
Total	\$35,110,425	\$105,389,995	\$3,804,000	\$4,000,300	\$41,955,895	\$2,038,475	\$3,738,681	\$650,498,632 100%
Expenditures :								
Salaries & Benefits	0	14,589,952	1,416,324	350,322	5,427,784	1,947,618	1,893,955	209,178,053 32.15%
Operating	75,000	38,619,980	1,502,150	3,609,299	667,007	45,000	1,651,597	108,800,627 16.73%
Capital	0	3,187,161	155,300	0	0	0	13,750	141,837,299 21.80%
Internal Service Charges	0	1,694,855	179,163	40,679	29,145,299	45,857	179,379	42,424,965 6.52%
Depreciation	0	22,150,000	72,000	0	65,000	0	0	22,287,000 3.43%
Other Charges & Transfers	0	1,441,000	250,000	0	3,000,000	0	0	28,027,266 4.29%
Debt Services	35,035,425	7,316,155	0	0	0	0	0	41,468,099 6.51%
Contingencies	0	16,390,892	229,063	0	3,650,805	0	0	56,475,323 8.57%
Total	\$35,110,425	\$105,389,995	\$3,804,000	\$4,000,300	\$41,955,895	\$2,038,475	\$3,738,681	\$650,498,632 100%

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 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 2023 assessed value of taxable property after the issuance of the Bonds, the county could incur up to \$2,376,319,531 of long-term obligations payable as General Obligation Bonds.

COMPUTATION OF LEGAL DEBT MARGIN	
Assessed Value of Taxable Property as of December 31, 2023	<u>\$ 25,187,445,313</u>
Debit Limit 10% of Assessed Value)	\$ 2,518,744,531
Amount of Debt Applicable to Debt Limit	<u>\$ 142,425,000</u>
Legal Debt Margin	<u>\$ 2,376,319,531</u>

The outstanding General Obligation and Sales Tax Debt is as of December 31, 2023:

- **\$3,690,000 Series 2015A** - for the purpose of providing funds as of 12/31/2023 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 unconditionally 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 outstanding Water & Sewer Revenue 2025 Debt is as of December 31, 2023:

- **\$145,000 Series 2012** – for the purpose of refunding \$30,000,000 in aggregate principal amount of the Series 2002 Bonds maturing April 1, 2004 through 2032. The Series 2012 was partially refunded during 2022, the current outstanding amount of debt considered legally defeased equals \$6,625,000 as of December 31, 2023. The amount not considered defeased currently outstanding is \$145,000. The bonds bear interest from 2.0% to 5.0% and will mature on 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.

Debt Service (continued)

DEBT SERVICE

	GENERAL OBLIGATION BONDS 2025
REVENUES	
TAXES	\$ 22,897,694
CHARGES FOR SERVICES (COMMISSIONS)	(600,500)
OTHER REVENUES	350,000
TRANSFER FROM SPLOST	19,701,750
TOTAL REVENUES	<u>\$ 42,348,944</u>
EXPENDITURES	
MGMT & PROF SERV	\$ 10,000
BOND PRINCIPAL-2015AG SERIES	1,895,000
BOND PRINCIPAL-2015BG SERIES	6,590,000
BOND PRINCIPAL-2017GO SERIES	9,355,000
BOND PRINCIPAL-B19GO	17,870,000
BOND INTEREST PAYMENTS-2015AG SERIES	6,628,944
TOTAL EXPENDITURES	<u>\$ 42,348,944</u>

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	\$ 325,794,577
	<u>\$ 492,309,492</u>

Fiscal Year	GO Bonds *			Water & Sewer Bonds **			Aggregate (Total All Bonds)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2020							0	0	0
2021							0	0	0
2022							0	0	0
2023							0	0	0
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				8,825,000	1,274,475	10,099,475	8,825,000	1,274,475	10,099,475
2046				9,095,000	1,005,675	10,100,675	9,095,000	1,005,675	10,100,675
2047				9,370,000	728,700	10,098,700	9,370,000	728,700	10,098,700
2048				9,655,000	443,325	10,098,325	9,655,000	443,325	10,098,325
2049				9,950,000	149,250	10,099,250	9,950,000	149,250	10,099,250
	<u>\$142,425,000</u>	<u>\$24,089,916</u>	<u>\$166,514,916</u>	<u>\$230,475,000</u>	<u>\$95,319,577</u>	<u>\$325,794,577</u>	<u>\$372,900,000</u>	<u>\$119,409,492</u>	<u>\$492,309,492</u>

*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 \$93,212,609 and includes:

Freedom Park- Administration Building	\$ 46,703,343
Freedom Park- Employee Center	14,321,294
Capital Replacement Program	4,250,000
Neighborhood Identity	7,982,558
Beautification Fund	2,221,175
Site Improvements	4,306,216
Old Matt School House	1,354,500
Capital Improvement Program	10,769,462
Other	1,304,061
	<u>\$ 93,212,609</u>

CAPTIAL PROJECT FUNDS

	Repair & Maintenance	Site Improvements	Machinery & Equipment	Vehicles	Other Capital	Other Charges & Adjustments	2025 Adopted Budget
REVENUES							
Taxes							\$ 70,000
Charges for Services							50,000
Other Revenues							760,000
Transfers In							8,750,000
Use of Fund Balance							83,582,609
TOTAL REVENUES							<u>\$ 93,212,609</u>
EXPENDITURES							
Public Facilities					\$ 49,986,092		\$ 49,986,092
Capital Outlay Fund						10,769,462	10,769,462
Neighborhood Identification	100,000	635,466				7,982,558	8,718,024
District Beautification						2,221,175	2,221,175
Capital Project Management					14,321,294		14,321,294
Sheriff's Office - Administration			266,864	1,625,000	100,977		1,992,841
Fleet			16,000				16,000
Information Systems & Technology					561,863		561,863
GIS			12,500				12,500
Public Transportation				750,000			750,000
Communications			502,340				502,340
Parks & Recreation		1,805,000	31,500	45,000			1,881,500
Fire - Administration			312,900	74,000	39,000		425,900
Natural Resource Mgmt		1,000,000					1,000,000
State Solicitor				53,618			53,618
TOTAL CAPITAL PROJECT FUNDS	<u>\$ 100,000</u>	<u>\$ 3,440,466</u>	<u>\$ 1,142,104</u>	<u>\$ 2,547,618</u>	<u>\$ 65,009,226</u>	<u>\$ 20,973,195</u>	<u>\$ 93,212,609</u>

Fund Balance Summaries FY 2023-2025

(Restricted & Unrestricted)

	2023 Audited	2024 Projected	2025 Estimated	% INCR (DECR) from 2024
GOVERNMENTAL FUNDS				
General Fund 100				
Balance January 1		\$ 97,347,224	\$ 112,347,224	
Sources		210,000,000	215,000,000	
Uses		195,000,000	210,000,000	
Ending Fund Balance	\$ 97,347,224	\$ 112,347,224	\$ 117,347,224	4.45 %
Fire District Fund 270				
Balance January 1		\$ 20,599,510	\$ 22,099,510	
Sources		41,000,000	49,000,000	
Uses		39,500,000	48,700,000	
Ending Fund Balance	\$ 20,599,510	\$ 22,099,510	\$ 22,399,510	1.36 %
SPLOST Fund 323/324				
Balance January 1		\$ 118,416,033	\$ 103,280,033	
Sources		64,874,000	65,179,100	
Uses		80,010,000	82,000,000	
Ending Fund Balance	\$ 118,416,033	\$ 103,280,033	\$ 86,459,133	(16.29 %)
Capital Outlay Fund 350				
Balance January 1		\$ 111,668,122	\$ 117,876,122	
Sources		41,008,000	38,000,000	
Uses		34,800,000	36,000,000	
Ending Fund Balance	\$ 111,668,122	\$ 117,876,122	\$ 119,876,122	1.70 %
<i>Planned spending of available revenues in fund balance.</i>				
Debt Service Fund 410				
Balance January 1		\$ 11,069,929	\$ 19,217,123	
Sources		22,647,194	15,407,175	
Uses		14,500,000	15,407,175	
Ending Fund Balance	\$ 11,069,929	\$ 19,217,123	\$ 19,217,123	0.00 %
<i>Planned spending of available revenues in fund balance.</i>				
SPECIAL REVENUE FUNDS				
Law Library Fund 205				
Balance January 1		\$ 179,166	\$ 220,166	
Sources		96,000	112,859	
Uses		55,000	112,859	
Ending Fund Balance	\$ 179,166	\$ 220,166	\$ 220,166	0.00 %
District Attorney Drug Seizure Fund 210				
Balance January 1		\$ 126,269	\$ 132,268	
Sources		6,641	4,000	
Uses		642	4,000	
Ending Fund Balance	\$ 126,269	\$ 132,268	\$ 132,268	0.00 %
Sheriff's Drug Seizure Fund 211				
Balance January 1		\$ 696,226	\$ 839,226	
Sources		315,000	683,155	
Uses		172,000	683,155	
Ending Fund Balance	\$ 696,226	\$ 839,226	\$ 839,226	0.00 %

Fund Balance Summaries FY 2023-2025 (continued)

(Restricted & Unrestricted)

	2023 Audited	2024 Projected	2025 Estimated	% INCR (DECR) from 2024
SPECIAL REVENUE FUNDS (Continued)				
Drug Abuse Treatment & Education Fund 212				
Balance January 1		\$ 468,713	\$ 685,713	
Sources		517,000	1,076,771	
Uses		300,000	1,076,771	
Ending Fund Balance	\$ 468,713	\$ 685,713	\$ 685,713	0.00 %
<i>Planned spending of available revenues in fund balance.</i>				
E-911 Fund 215				
Balance January 1		\$ 5,286,831	\$ 5,163,831	
Sources		6,577,000	6,637,000	
Uses		6,700,000	7,533,203	
Ending Fund Balance	\$ 5,286,831	\$ 5,163,831	\$ 4,267,628	(17.36 %)
Jail Fund 216				
Balance January 1		\$ 1,504,120	\$ 1,555,120	
Sources		473,000	427,000	
Uses		422,000	360,000	
Ending Fund Balance	\$ 1,504,120	\$ 1,555,120	\$ 1,622,120	4.31 %
<i>Planned spending of available revenues in fund balance.</i>				
Victim Rights & Assistance Fund 230				
Balance January 1		\$ 73,036	\$ 44,336	
Sources		601,300	668,946	
Uses		630,000	668,946	
Ending Fund Balance	\$ 73,036	\$ 44,336	\$ 44,336	0.00%
Juvenile Court Supervision Fund 231				
Balance January 1		\$ 38,953	\$ 47,286	
Sources		10,100	18,610	
Uses		1,767	18,610	
Ending Fund Balance	\$ 38,953	\$ 47,286	\$ 47,286	0.00%
ARPA Fund 232				
Balance January 1		\$ 2,952,613	\$ 5,800,613	
Sources		3,948,000	3,800,000	
Uses		1,100,000	5,000,000	
Ending Fund Balance	\$ 2,952,613	\$ 5,800,613	\$ 4,600,613	(20.69 %)
Insurance Premium Tax Fund 234				
Balance January 1		\$ 20,906,106	\$ 28,936,106	
Sources		22,530,000	21,534,000	
Uses		14,500,000	17,623,000	
Ending Fund Balance	\$ 20,906,106	\$ 28,936,106	\$ 32,847,106	13.52 %
<i>Planned spending of available revenues in fund balance.</i>				
Grant Fund 250				
Balance January 1		\$ (2,148,089)	\$ (2,098,089)	
Sources		16,464,000	9,886,429	
Uses		16,414,000	9,886,429	
Ending Fund Balance	\$ (2,148,089)	\$ (2,098,089)	\$ (2,098,089)	0.00 %
Hotel/Motel Tax Fund 275				
Balance January 1		\$ -	\$ -	
Sources		1,214,000	2,333,556	
Uses		1,214,000	2,333,556	
Ending Fund Balance	\$ -	\$ -	\$ -	0.00 %

Fund Balance Summaries FY 2023-2025 (continued)

(Restricted & Unrestricted)

	2023 Audited	2024 Projected	2025 Estimated	% INCR (DECR) from 2024
ENTERPRISE FUNDS				
Water & Sewerage Authority Fund 505				
Balance January 1		\$ 633,008,700	\$ 657,708,700	
Sources		80,700,000	105,400,000	
Uses		56,000,000	105,400,000	
Ending Net Position	\$ 633,008,700	\$ 657,708,700	\$ 657,708,700	0.00 %
<i>Increase due to expected higher water & sewer sales revenues from higher rates and growth.</i>				
Solid Waste Disposal Facility Fund 540				
Balance January 1		\$ 6,734,826	\$ 10,414,826	
Sources		6,410,000	6,400,000	
Uses		2,730,000	3,804,000	
Ending Net Position	\$ 6,734,826	\$ 10,414,826	\$ 13,010,826	24.93 %
<i>Planned spending of available revenues in fund balance.</i>				
INTERNAL SERVICE FUNDS				
Risk Management Fund 610				
Balance January 1		\$ 296,280	\$ 196,280	
Sources		2,900,000	3,300,000	
Uses		3,000,000	3,200,000	
Ending Net Position	\$ 296,280	\$ 196,280	\$ 296,280	50.95%
Employee Health Benefits Fund 615				
Balance January 1		\$ 12,107,525	\$ 11,008,525	
Sources		35,041,000	42,000,000	
Uses		36,140,000	38,300,000	
Ending Net Position	\$ 12,107,525	\$ 11,008,525	\$ 14,708,525	33.61%
Workers' Compensation Fund 620				
Balance January 1		\$ 1,348,152	\$ 1,728,152	
Sources		1,730,000	1,699,861	
Uses		1,350,000	2,038,475	
Ending Net Position	\$ 1,348,152	\$ 1,728,152	\$ 1,389,538	-19.59%
Fleet Maintenance Fund 635				
Balance January 1		\$ 270,908	\$ 116,908	
Sources		2,746,000	3,738,681	
Uses		2,900,000	3,738,681	
Ending Net Position	\$ 270,908	\$ 116,908	\$ 116,908	0.00%

Three Year Consolidated Financial Schedules

GENERAL FUND

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
REVENUES				
Taxes	\$ 163,726,121	\$ 157,111,479	\$ 170,484,984	8.51 %
Licenses and Permits	5,008,987	5,863,150	5,418,800	(7.58 %)
Intergovernmental Revenues	407,635	361,000	375,000	3.88 %
Charges for Services	24,743,806	25,525,453	27,435,192	7.48 %
Fines & Forfeitures	3,540,471	2,390,000	2,722,750	13.92 %
Other Revenues	9,222,276	1,248,918	5,521,397	342.09 %
Other Financing Sources	3,283,740	3,500,000	3,500,000	0.00 %
TOTAL REVENUES	\$ 209,933,036	\$ 196,000,000	\$ 215,458,123	9.93 %

EXPENDITURES

GENERAL GOVERNMENT

Administration	\$ 1,518,257	\$ 1,462,371	\$ 1,434,571	(1.90 %)
Board of Commissioners	444,886	547,458	598,469	9.32 %
Communications	733,729	802,931	878,501	9.41 %
Employment Services	1,674,446	1,822,041	4,045,046	122.01 %
Finance	2,291,108	2,450,323	2,785,886	13.69 %
Geographic Information Service	1,640,368	1,724,765	2,259,451	31.00 %
Information Systems & Tech	4,881,834	5,593,415	7,050,985	26.06 %
Non-Departmental-Operating	1,584,351	688,656	1,585,170	130.18 %
Office Services	577,141	561,260	617,086	9.95 %
Procurement	1,069,148	1,170,207	1,263,796	8.00 %
Public Facilities	7,550,474	8,183,219	9,164,532	11.99 %
Regional Development	320,040	320,040	335,125	4.71 %
Tax Assessor	3,918,796	4,337,423	4,720,346	8.83 %
Tax Commissioner	4,385,469	5,244,335	5,535,087	5.54 %
Voter Registration	1,347,943	2,720,801	2,143,053	(21.23 %)
Total General Government	\$ 33,937,990	\$ 37,629,245	\$ 44,417,104	18.04 %

JUDICIAL SYSTEM

Accountability Court	\$ 716,372	\$ 863,183	\$ 874,617	1.32 %
Board of Equalization	67,962	68,284	86,800	27.12 %
Clerk of Courts	3,358,980	3,653,478	3,849,592	5.37 %
Court Administration	1,592,915	1,786,906	1,969,705	10.23 %
District Attorney	1,116,351	1,125,655	1,202,540	6.83 %
Indigent Defense	1,719,328	2,007,305	2,005,862	(0.07 %)
Juvenile Court & Judges	2,159,835	2,453,157	2,661,474	8.49 %
Magistrate Court	1,550,955	1,664,665	1,842,786	10.70 %
Pre-Trial Services	363,394	403,311	434,365	7.70 %
Probate Court	1,456,139	1,617,836	1,771,772	9.51 %
State Court Judge	1,173,650	1,328,616	1,352,775	1.82 %
State Court Solicitor	2,270,238	2,400,706	2,480,091	3.31 %
Superior Court	618,142	664,125	695,548	4.73 %
Total Judicial System	\$ 18,164,261	\$ 20,037,227	\$ 21,227,927	5.94 %

PUBLIC SAFETY

SO - Administration	\$ 5,356,193	\$ 6,054,484	\$ 7,725,175	27.59 %
SO - Court Services	6,074,757	5,924,259	6,375,422	7.62 %
SO - Detention Center	15,952,996	17,987,678	18,077,147	0.50 %
SO - Major Crimes Invest	2,265,330	2,055,740	2,705,950	31.63 %
SO - Property Crimes Invest	1,949,641	2,187,360	2,376,940	8.67 %
SO - Public Relations	437,201	490,847	511,040	4.11 %
SO - Special Detail Services	7,656,130	8,410,831	9,222,323	9.65 %
SO - Support Services	4,906,164	5,371,650	5,445,306	1.37 %
SO - Training	2,115,999	2,264,609	2,551,485	12.67 %
SO - Uniform Patrol (Formally North Precinct)	13,064,830	13,823,060	15,391,718	11.35 %
SO - Vice Control Narcotics	2,115,458	2,076,366	2,380,777	14.66 %
Ambulance Service	1,055,840	1,087,516	2,457,950	126.02 %
Coroner	177,103	218,820	238,417	8.96 %
Emergency Management Agcy	902,478	504,952	594,033	17.64 %
Public Safety Radio System	261,337	325,039	1,578,652	385.68 %
Total Public Safety	\$ 64,291,456	\$ 68,783,211	\$ 77,632,335	12.87 %

Three Year Consolidated Financial Schedules (continued)

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
GENERAL FUND Continued				
HEALTH & WELFARE				
Animal Services	\$ 840,301	\$ 986,409	\$ 1,532,846	55.40 %
Mental Health	60,444	60,475	66,547	10.04 %
Non-Profit Funding	144,439	250,000	68,000	(72.80 %)
Pet Resource Center	1,915,965	2,256,635	2,767,851	22.65 %
Public Health	107,603	162,172	163,630	0.90 %
Public Transportation (Access Forsyth)	1,190,443	1,384,491	1,580,615	14.17 %
Public Welfare (DFACS)	174,497	185,719	205,827	10.83 %
Senior Services	2,122,952	2,612,336	3,162,870	21.07 %
Total Health & Welfare	\$ 6,556,645	\$ 7,898,237	\$ 9,548,186	20.89 %
CULTURE & RECREATION				
P&R - Administrative Division	\$ 1,806,041	\$ 1,963,998	\$ 2,163,371	10.15 %
P&R - Athletic Division	1,981,669	2,241,045	2,333,486	4.12 %
P&R - Lake Division	619,947	1,441,548	1,419,634	(1.52 %)
P&R - Natural Res Mgmt Div	1,697,040	1,763,569	1,979,701	12.26 %
P&R - Park Operations Division	4,071,674	4,531,266	4,541,391	0.22 %
P&R - Recreation Division	3,007,794	3,120,627	3,502,385	12.23 %
Extension Service	170,786	326,216	334,030	2.40 %
Library	7,994,707	8,320,985	10,203,749	22.63 %
Total Culture and Recreation	\$ 21,349,657	\$ 23,709,254	\$ 26,477,747	11.68 %
HOUSING AND DEVELOPMENT				
B&ED - Administration	\$ 236,012	\$ 570,217	\$ 574,318	0.72 %
B&ED - Commercial Plan Rev Div	417,144	457,978	437,603	(4.45 %)
B&ED - Inspections Division	1,908,056	2,236,329	2,356,755	5.38 %
B&ED - Permitting Division	862,288	1,020,936	1,087,948	6.56 %
Business Licenses	642,939	688,656	837,930	21.68 %
P&CD - Administration	861,174	939,515	1,261,052	34.22 %
P&CD-Develop Inspections Div	692,903	848,746	795,911	(6.23 %)
P&CD-Develop Review Div	1,001,191	1,144,838	1,251,996	9.36 %
P&CD-Policy Div	369,804	993,951	553,262	(44.34 %)
P&CD-Zoning Div	519,354	640,433	674,380	5.30 %
Capital Project Management	1,343,768	1,939,014	2,135,926	10.16 %
Code Compliance	1,594,637	2,050,561	2,272,768	10.84 %
Economic Development	352,500	480,000	480,000	0.00 %
Natural Resources Conservation Services	132,977	144,194	159,731	10.78 %
Total Housing & Development	\$ 10,934,749	\$ 14,155,368	\$ 14,879,580	5.12 %
OTHER FINANCING				
Contingency	\$ -	\$ 7,057,372	\$ 7,469,239	5.84 %
Non-Departmental	43,887,246	13,530,087	10,541,005	(22.09 %)
Retiree Benefit	3,418,785	3,200,000	3,265,000	2.03 %
Total Other Financing	\$ 47,306,031	\$ 23,787,459	\$ 21,275,244	(10.56 %)
TOTAL GENERAL FUND	\$ 202,540,790	\$ 196,000,000	\$ 215,458,123	9.93 %

Three Year Consolidated Financial Schedules (continued)

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
SPECIAL REVENUE FUNDS				
REVENUES				
Taxes	\$ 56,375,024	\$ 51,961,733	\$ 70,683,173	36.03 %
Licenses and Permits	233,351	214,000	214,000	0.00 %
Intergovernmental Revenues	10,492,707	8,247,139	10,213,530	23.84 %
Charges for Services	5,444,641	5,030,394	5,319,483	5.75 %
Fines & Forfeitures	1,535,689	1,400,122	1,430,859	2.20 %
Other Revenues	5,406,610	2,081,639	5,436,405	161.16 %
Other Financing Sources	1,910,819	53,881,754	52,492,679	(2.58 %)
TOTAL REVENUES	\$ 81,398,841	\$ 122,816,781	\$ 145,790,129	18.71%
EXPENDITURES				
Law Library	\$ 94,957	\$ 112,744	\$ 112,859	0.10 %
DA Seizure	1,964	4,000	4,000	0.00 %
Sheriff - Drug Seizure	313,925	613,555	683,155	11.34 %
E-911	5,849,332	6,385,361	7,533,203	17.98 %
Jail Fund	351,504	1,750,000	1,750,000	0.00 %
Inmate General Welfare	216,177	616,000	631,000	2.44 %
Victim/Witness Assistance	625,805	525,355	668,946	27.33 %
Juvenile Court Supervision	585	18,610	18,610	0.00 %
American Rescue Plan Act	1,566,027	47,500,000	50,800,000	6.95 %
Grant Fund	10,188,338	9,125,987	9,886,429	8.33 %
Hotel/Motel Tax	1,121,902	600,000	2,333,556	288.93 %
Subtotal Other Special Revenue Funds	\$ 20,330,516	\$ 67,251,612	\$ 74,421,758	10.66 %
Drug Abuse Treatment & Education	\$ 24,747	\$ 75,239	\$ 585,292	677.91 %
Drug Court	72,299	153,700	155,700	1.30 %
Accountability Court Administration	136,340	112,611	136,079	20.84 %
Mental Health	15,992	56,000	64,000	14.29 %
DUI Court Supervision	66,890	128,200	135,700	5.85 %
Subtotal D.A.T.E. Funds	\$ 316,268	\$ 525,750	\$ 1,076,771	104.81 %
Local Insurance Premium Tax Fund (Engineering)	\$ -	\$ 444,560	\$ 3,910,829	779.71 %
Roads & Bridges	7,260,698	9,913,531	10,563,530	6.56 %
Traffic Engineering	1,031,799	1,072,362	1,154,850	7.69 %
Storm Water Management	1,553,188	1,726,229	1,833,116	6.19 %
General Engineering	3,038,709	3,555,572	4,071,675	14.52 %
Subtotal Engineering	\$ 12,884,394	\$ 16,712,254	\$ 21,534,000	28.85 %
Fire Department	\$ 3,661,545	\$ 2,261,700	\$ 8,038,527	255.42 %
Fire - Administration	10,206,026	11,532,236	13,234,715	14.76 %
Fire - Fighting	21,462,321	23,369,784	26,247,433	12.31 %
Fire - Maintenance	1,030,226	1,163,445	1,236,925	6.32 %
Subtotal Fire Department	\$ 36,360,118	\$ 38,327,165	\$ 48,757,600	27.21 %
TOTAL SPECIAL REVENUE FUNDS	\$ 69,891,296	\$ 122,816,781	\$ 145,790,129	18.71 %
CAPITAL PROJECTS FUNDS				
REVENUES				
Taxes	60,208	-	-	0.00 %
Charges for Services	20,000	-	-	0.00 %
Investment Income	3,168,062	\$880,000	\$880,000	0.00 %
Miscellaneous Revenue	76,564	-	-	0.00 %
Transfers & Use of Fund Balance	\$36,059,847	\$119,498,642	\$92,332,609	(22.73 %)
TOTAL REVENUES	\$ 39,384,681	\$ 120,378,642	\$ 93,212,609	(22.57 %)
EXPENDITURES				
Operating Expenses	\$ 1,014,725	\$ 387,500	\$ 100,000	(74.19 %)
Capital Outlays	9,617,761	106,199,719	72,139,414	(32.07 %)
Debt Service	-	-	-	0.00 %
Reserve for Contingency	-	13,791,423	20,973,195	52.07 %
Transfer Out- Lease Pool	-	-	-	0.00 %
TOTAL CAPITAL PROJECTS FUNDS	\$ 10,632,486	\$ 120,378,642	\$ 93,212,609	(22.57 %)

Three Year Consolidated Financial Schedules (continued)

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
DEBT SERVICE FUNDS				
REVENUES				
Taxes	\$ 18,698,005	\$ 22,897,69	\$ 15,437,17	(32.58 %)
Charges for Services	(577,394)	(600,500)	(80,000)	0.00 %
Investment Income	802,011	350,000	50,000	(85.71 %)
Other Financing Sources	25,702,750	19,701,750	19,703,250	0.01 %
TOTAL REVENUES	\$ 44,625,372	\$ 42,348,944	\$ 35,110,425	(17.09 %)
EXPENDITURES				
Operating Expenses	\$ 68,49	\$ 10,00	\$ 75,00	650.00 %
Principal Payments	38,060,000	17,840,000	10,745,000	(39.77 %)
Interest Payments	7,758,943	4,797,194	3,703,694	(22.79 %)
Contingencies	-	19,701,750	20,586,731	4.49 %
TOTAL DEBT SERVICE FUNDS	\$ 45,887,441	\$ 42,348,944	\$ 35,110,425	(17.09 %)
ENTERPRISE FUNDS				
REVENUES				
Licenses and Permits	\$ 186,44	\$ 100,20	\$ 154,50	54.19 %
Intergovernmental Revenues	65,385	32,900	37,500	13.98 %
Charges for Services	77,287,102	90,012,700	89,272,995	(0.82 %)
Investment Income	4,649,998	406,000	1,500,000	269.46 %
Other Revenues	21,266,696	15,285,000	18,209,000	19.13 %
Other Financing Sources	81,035	27,817	20,000	(28.10 %)
TOTAL REVENUES	\$ 103,536,665	\$ 105,864,617	\$ 109,193,995	3.14 %
EXPENDITURES				
Water & Sewer Fund	\$ 32,563	\$ -	\$ -	0.00 %
Waste Water Treatment	12,163,216	13,438,822	14,705,113	9.42 %
Sewer Services	2,789,262	2,821,000	3,040,000	7.76 %
General Operations	14,052,609	36,088,962	34,588,302	(4.16 %)
Commercial Services	2,286,714	2,823,377	2,852,367	1.03 %
Engineering	5,094,091	6,730,800	7,132,693	5.97 %
Meter Services	588,375	798,403	847,221	6.11 %
Water Services	1,216,888	1,285,000	1,485,000	15.56 %
Waste Water Treatment Facility	8,296,936	9,811,706	10,356,342	5.55 %
Maintenance	6,980,723	7,184,730	8,132,957	13.20 %
	\$ 53,501,377	\$ 80,982,800	\$ 83,139,995	2.66 %
W&S Cap-General Operations	19,101,077	22,150,000	22,250,000	0.45 %
Total Water & Sewer Capital Fund	\$ 19,101,077	\$ 22,150,000	\$ 22,250,000	0.45 %
Total Water & Sewer Fund	\$ 72,602,454	\$ 103,132,800	\$ 105,389,995	2.19 %
Recycling & Solid Waste Fund				
Litter Detail	\$ 88,213	\$ 110,476	\$ 123,429	11.72 %
Recycling & Solid Waste	1,870,908	2,058,495	2,488,548	20.89 %
Landfill - Unrestricted	250,000	250,000	250,000	0.00 %
Landfill - Restricted ¹	331,743	312,846	942,023	201.11 %
Total Recycling & Solid Waste Fund	\$ 2,540,864	\$ 2,731,817	\$ 3,804,000	39.25 %
TOTAL ENTERPRISE FUNDS	\$ 75,143,318	\$ 105,864,617	\$ 109,193,995	3.14 %
INTERNAL SERVICE FUNDS				
REVENUES				
Charges for Services	\$ 41,019,557	\$ 41,787,618	\$ 48,652,179	16.43 %
Investment Income	759,434	279,500	795,000	184.44 %
Miscellaneous Revenues	916,415	260,000	310,000	19.23 %
Other Financing Sources	1,274,630	2,754,960	1,976,172	(28.27 %)
TOTAL REVENUES	\$ 43,970,036	\$ 45,082,078	\$ 51,733,351	14.75 %
EXPENDITURES				
Risk Management	\$ 3,594,805	\$ 4,051,991	\$ 4,000,300	(1.28 %)
Employee Health Benefits	35,239,700	34,785,724	40,861,104	17.47 %
Wellness Center	578,396	1,364,591	1,094,791	(19.77 %)
Workers' Compensation	1,772,668	1,844,246	2,038,475	10.53 %
Fleet Services	3,101,987	3,035,526	3,738,681	23.16 %
TOTAL INTERNAL SERVICE FUNDS	\$ 44,287,556	\$ 45,082,078	\$ 51,733,351	14.75 %
TOTAL ALL FUNDS	\$ 448,382,887	\$ 632,491,062	\$ 650,498,632	2.85 %

Five Year Budget Projections

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

Results of Operations	2025 Projected Budget	Percent Change	2026 Projected Budget	Percent Change	2027 Projected Budget	Percent Change	2028 Projected Budget	Percent Change	2029 Projected Budget	Percent Change
Projected Budget										
Revenues	\$ 215,458,123	15.78%	\$ 220,000,000	2.11%	\$ 224,550,000	2.07%	\$ 229,041,000	2.00%	\$ 233,621,820	2.00%
Expenditures	215,458,123	15.78%	220,000,000	2.11%	224,550,000	2.07%	229,041,000	2.00%	233,621,820	2.00%
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	220,844,576	102.5%	225,500,000	102.5%	227,918,250	101.5%	231,331,410	101.0%	235,958,038	101.0%
Expenditures under Budget	213,303,542	99.0%	214,500,000	97.5%	220,059,000	98.0%	224,460,180	98.0%	228,949,384	98.0%
Increase/(Decrease) for year	\$ 7,541,034		\$ 11,000,000		\$ 7,859,250		\$ 6,871,230		\$ 7,008,655	

*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
Unassigned Fund Balance	\$ 215,458,123		\$ 220,000,000		\$ 224,550,000		\$ 229,041,000		\$ 233,621,820	
Beginning of Year	\$ 93,256,202	43.3%	\$ 81,943,778	37.2%	\$ 83,904,154	37.4%	\$ 77,311,327	33.8%	\$ 73,595,644	31.5%
Increase/(Decrease) for year	7,541,034		11,000,000		7,859,250		6,871,230		7,008,655	
Subtotal before transfer to Capital Fund	\$ 100,797,236		\$ 92,943,778		\$ 91,763,404		\$ 84,182,557		\$ 80,604,298	
Equity transfer to Capital Fund	(18,853,459)		(9,039,623)		(14,452,077)		(10,586,914)		(8,167,697)	
Ending Unassigned Fund Balance	\$ 81,943,778		\$ 83,904,154		\$ 77,311,327		\$ 73,595,644		\$ 72,436,601	

General Fund unassigned Fund Balance as a % of Budget	38%	38%	34%	32%	31%
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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.

Five Year Capital Improvement Summary (2025-2029)



Forsyth County Capital Improvement Summary For years 2025-2029

Sources:

	2025	2026	2027	2028	2029	Total
TRANSPORTATION BOND/VIII	3,672,866	569,769	-	-	-	4,242,635
IMPACT FEES	6,938,234	3,848,143	7,059,238	-	-	17,845,615
SPLOST VIII	45,105,397	11,122,112	1,073,033	10,773,492	-	68,074,034
SPLOST IX	20,073,700	76,899,842	64,532,207	63,428,554	45,127,914	270,062,217
OTHER-CAPITAL OUTLAY	78,583,940	21,245,764	5,698,745	12,112,379	7,870,001	125,510,829
OTHER-GRANT	44,715,332	18,967,729	17,608,211	11,711,331	4,035,966	97,038,568
CASH FROM OPERATIONS-FIRE	1,743,864	1,472,869	1,827,359	4,144,350	1,835,291	11,023,733
CASH FROM OPERATIONS-W&S	19,279,245	13,347,660	6,398,518	5,019,657	5,128,455	49,173,535
CASH FROM GENERAL FUND TO W&S	-	-	15,000,000	13,859,374	16,140,626	45,000,000
W&S-BOND PROCEEDS AND CASH GENERATED	23,730,438	27,113,502	8,440,943	-	2,671,630	61,956,513
W&S-GRANT GEFA/ARPA/WIFIA	5,047,656	16,973,328	10,257,887	18,881,792	28,628,240	79,788,903
W&S CASH FROM OPERATIONS-TAP FEES	14,995,747	11,163,975	1,125,509	10,011,752	20,190,792	57,487,775
	263,886,419	202,724,694	139,021,649	149,942,680	131,628,915	887,204,358

Uses

	2025	2026	2027	2028	2029	Total
PARKS AND RECREATION	29,552,749	21,235,217	11,044,980	12,522,810	14,412,298	88,768,054
FIRE DEPARTMENT AND RADIO SYSTEM	5,718,918	26,038,301	15,631,597	14,339,350	14,285,291	76,013,457
WATER AND SEWER	101,810,147	84,528,207	51,899,433	58,572,575	83,559,742	380,370,104
ROADS	55,484,153	49,677,205	54,198,938	49,062,402	12,731,582	221,154,279
GENERAL GOVERNMENT	71,320,452	21,245,764	6,246,701	15,445,543	6,640,002	120,898,461
	263,886,419	202,724,694	139,021,649	149,942,680	131,628,915	887,204,358

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 2025.



General Government

Forsyth County Administration Building



Forsyth County Board of Commissioners' Meeting Room



Department	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Administration	\$1,518,257	\$1,462,371	\$1,434,571	-1.9%
Board of Commissioners	444,886	547,458	598,469	9.3%
Communications	733,729	802,931	878,501	9.4%
Employment Services	1,674,446	1,822,041	4,045,046	122.0%
Finance	2,291,108	2,450,323	2,785,886	13.7%
Geographic Information Systems	1,640,368	1,724,765	2,259,451	31.0%
Info Systems & Technology	4,881,834	5,593,415	7,050,985	26.1%
Office Services	577,141	561,260	617,086	9.9%
Procurement	1,069,148	1,170,207	1,263,796	8.0%
Public Facilities	7,550,474	8,183,219	9,164,532	12.0%
Regional Development	320,040	320,040	335,125	4.7%
Tax Assessor	3,918,796	4,337,423	4,720,346	8.8%
Tax Commissioner's Office Voter	4,385,469	5,244,335	5,535,087	5.5%
Registration	1,347,943	2,720,801	2,143,053	-21.2%
Total General Government	\$32,353,639	\$36,940,589	\$42,831,934	15.9%



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>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	\$944,408	\$1,036,713	\$1,060,634	2.31%
512 - Benefits	\$284,179	\$329,785	\$270,076	-18.11%
52 - Purch/Contr Services	228,502	57,665	62,165	7.80%
53 - Supplies	11,645	20,600	20,700	0.49%
Operating Expenses	\$1,468,734	\$1,444,763	\$1,413,575	-2.16%
55 - InterFund/Dept Chrgs	15,288	17,608	20,996	19.24%
61 - Other Financing Uses	\$34,235	-	-	0.00%
Expenditure Total	\$1,518,257	\$1,462,371	\$1,434,571	-1.90%
Net Cost to General Fund	(\$1,518,257)	(\$1,462,371)	(\$1,434,571)	-1.90%
Full Time Positions	8	8	8	

Board of Commissioners

Mission

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

Description

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

Contact

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



	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
<u>Budget Summary:</u>				
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	\$254,884	\$254,885	\$266,610	4.60%
512 - Benefits	92,938	95,349	124,093	30.15%
52 - Purch/Contr Services	75,449	171,800	179,800	4.66%
53 - Supplies	6,640	9,400	9,600	2.13%
Operating Expenses	\$429,910	\$531,434	\$580,103	9.16%
55 - InterFund/Dept Chrgs	14,976	16,024	18,366	14.62%
Expenditure Total	\$444,886	\$547,458	\$598,469	9.32%
Net Cost to General Fund	(\$444,886)	(\$547,458)	(\$598,469)	9.32%
Full Time Positions	5	5	5	

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.

Contact

Website:

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

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.



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
32 - Licenses & Permits	\$10,000	\$10,000	\$10,000	0.00%
Revenue Total	\$10,000	\$10,000	\$10,000	0.00%
Expense				
511 - Salaries	\$420,920	\$460,630	\$498,243	8.17%
512 - Benefits	244,430	204,880	221,671	8.20%
52 - Purch/Contr Services	31,756	70,030	85,214	21.68%
53 - Supplies	29,855	58,900	63,900	8.49%
Operating Expenses	\$726,961	\$794,440	\$869,028	9.39%
55 - InterFund/Dept Chrgs	6,768	8,491	9,473	11.57%
Expenditure Total	\$733,729	\$802,931	\$878,501	9.41%
Net Cost to General Fund	(\$723,729)	(\$792,931)	(\$868,501)	9.53%
Full Time Positions	7	7	7	
Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected	
Press releases/media emails issued	111	108	110	
Posts made to FC social media channels (excluding dept pages)	1,715	1,725	1,715	
Original videos created for social media/web/TVForsyth content	69	80	90	
New social media followers/likes (combined)	Up 118%	Up 115%	Up 120%	

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>



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Payroll & Compensation Assistant (113)	82,994	49,447	33,547	-	-
(4) Workday Staff positions	2,051,288	400,000	149,656	1,501,152	480
Total Approved Service Level Requests	\$2,134,282	\$449,447	\$183,203	\$1,501,152	\$480
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
Revenue Total	-	-	-		0.00%
Expense					
511 - Salaries	\$935,946	\$980,281	\$1,450,404		47.96%
512 - Benefits	387,885	404,765	569,900		40.80%
52 - Purch/Contr Services	280,443	334,565	403,981		20.75%
53 - Supplies	60,115	91,670	107,435		17.20%
Operating Expenses	\$1,664,390	\$1,811,281	\$2,531,720		39.78%
55 - InterFund/Dept Chrgs	10,056	10,760	12,176		13.16%
54 - Capital Outlays	-	-	1,501,150		0.00%
Expenditure Total	\$1,674,446	\$1,822,041	\$4,045,046		122.01%
Net Cost to General Fund	(\$1,674,446)	(\$1,822,041)	(\$4,045,046)		122.01%
Full Time Positions	13	13	18		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
Training & Dev: Number of Employees Trained	300	350	385		
Training & Dev: Number of Surveys	171	280	308		
Training & Dev: Number of Focus Groups	12	12	12		
Payroll: Number of Pays Issued	69,433	70,000	68,000		
Payroll: Number of Manual Checks Issued/per employees	1:2218	10	10		
Payroll: Avg. count of employees per Payroll Staff number	555	689	600		
Payroll: Retro pays processed due to Internal Payroll delay	10:28	30	20		
Emp. Svc: Number of benefit updates/changes	1,308	1,373	1,441		
Emp. Svc: New Hires Processed	284	336	397		

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.



Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
RFID Capital Asset Tracking Software	\$100,000			\$100,000	
Total Approved Service Level Requests	\$100,000	\$0	\$0	\$100,000	\$0
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
31 - Taxes	\$4,391	\$4,000	\$4,000		0.00%
Revenue Total	\$4,391	\$4,000	\$4,000		0.00%
Expense					
511 - Salaries	\$1,474,519	\$1,651,444	\$1,804,733		9.28%
512 - Benefits	\$638,959	\$647,825	\$718,307		10.88%
52 - Purch/Contr Services	147,782	122,950	131,975		7.34%
53 - Supplies	8,243	10,821	11,321		4.62%
Operating Expenses	\$2,269,503	\$2,433,040	\$2,666,336		9.59%
55 - InterFund/Dept Chrgs	16,152	17,283	19,550		13.12%
54 - Capital Outlays	\$5,453	-	\$100,000		0.00%
Expenditure Total	\$2,291,108	\$2,450,323	\$2,785,886		13.69%
Net Cost to General Fund	(\$2,286,717)	(\$2,446,323)	(\$2,781,886)		13.72%
Full Time Positions	21	21	21		

Geographic Information Systems

Mission

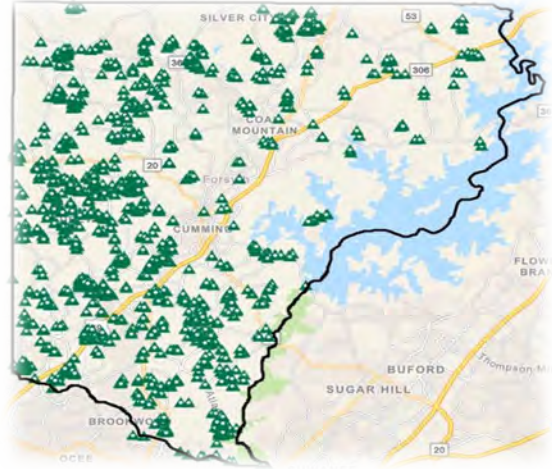
The mission of Geographic Information Services is to work in affiliation with county departments to provide accurate, consistent, accessible, affordable, and comprehensive GIS data, GIS infrastructure, and GIS services to support the unique business needs of Forsyth County and the citizens we serve.

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>



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
System Health Check - ESRI	\$17,000	-	-	-	\$17,000
(1) Analyst, GIS (116)	92,390	54,224	33,912	4,000	254
Total Approved Service Level Requests	\$109,390	\$54,224	\$33,912	\$4,000	\$17,254
Budget Summary:		2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue					
34 - Charges for Services		\$448,965	\$471,700	\$471,700	0.00%
Revenue Total		\$448,965	\$471,700	\$471,700	0.00%
Expense					
511 - Salaries		\$849,589	\$922,221	\$1,210,360	31.24%
512 - Benefits		353,242	375,656	496,198	32.09%
52 - Purch/Contr Services		313,570	376,700	417,404	10.81%
53 - Supplies		3,485	9,400	9,400	0.00%
Operating Expenses		\$1,519,886	\$1,683,977	\$2,133,362	26.69%
55 - InterFund/Dept Chrgs		11,472	12,275	13,889	13.15%
54 - Capital Outlays		109,010	28,513	112,200	293.50%
Expenditure Total		\$1,640,368	\$1,724,765	\$2,259,451	31.00%
Net Cost to General Fund		(\$1,191,403)	(\$1,253,065)	(\$1,787,751)	42.67%
Full Time Positions		11	11	12	
Workload and Performance Measures		2023 Actual	2024 Estimated	2025 Projected	
Targeted GIS Enterprise Uptime is 99.9%		99.73%	99.90%	99.90%	
Increase the Public Service Traffic Volume by 10%		1.3 million	1.8 million	2.3 million	
Increase Public GIS Application Views by 10%		134,482	147,900	163,000	
Increase Internal GIS Applications Views by 10%		87,608	96,300	105,930	
Increase Core GIS Dataset Creation by 5%		8,060	8,463	8,886	
Increase in Plans Reviewed by 5%		519	545	574	

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.

Total Approved Service Level Requests	\$712,951	\$234,468	\$100,167	\$212,316	\$166,000
			2024	2025	
		2023 Actuals	Adopted Budget	Adopted Budget	% Inc/Dec from 2024
Budget Summary:					
Revenue					
34 - Charges for Services		\$1,068,700	\$1,235,400	\$1,235,400	0.00%
Revenue Total		\$1,068,700	\$1,235,400	\$1,235,400	0.00%
Expense					
511 - Salaries		\$1,744,848	\$1,864,234	\$2,619,714	40.52%
512 - Benefits		630,332	656,237	984,943	50.09%
52 - Purch/Contr Services		2,381,508	2,792,150	3,032,185	8.60%
53 - Supplies		7,983	82,350	11,850	-85.61%
Operating Expenses		\$4,764,671	\$5,394,971	\$6,648,692	23.24%
55 - InterFund/Dept Chrgs		29,952	36,458	40,077	9.93%
54 - Capital Outlays		87,211	161,986	362,216	123.61%
Expenditure Total		\$4,881,834	\$5,593,415	\$7,050,985	26.06%
Net Cost to General Fund		(\$3,813,134)	(\$4,358,015)	(\$5,815,585)	33.45%
Full Time Positions		19	19	22	
Workload and Performance Measures		2023 Actual	2024 Estimated	2025 Projected	
Overall county of county users supported		1,597	1,618	1,650	
Overall support tickets worked- Counts represent the actual ticket counts completed by the department (growth based on 3% average)		6,486	6,680	6,880	
Complete 85% of all projects with a 10% of schedule and work variance (applies to any approved and funded initiatives)		80.00%	85.00%	85.00%	
Ensure and maintain a 99.90 uptime and availability for core infrastructure and network availability		98.51%	99.90%	99.90%	
Ensure and maintain a 99.90 uptime and availability for core enterprise applications		99.90%	99.90%	99.90%	
Ensure and maintain the high availability for the citizen facing county website to ensure citizen services are available		99.96%	99.90%	99.90%	

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.



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	577,141	558,260	614,086	10.00%
53 - Supplies	-	3,000	3,000	0.00%
Operating Expenses	\$577,141	\$561,260	\$617,086	9.95%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$577,141	\$561,260	\$617,086	9.95%
Net Cost to General Fund	(\$577,141)	(\$561,260)	(\$617,086)	9.95%
Full Time Positions	-	-	-	

Procurement

Mission

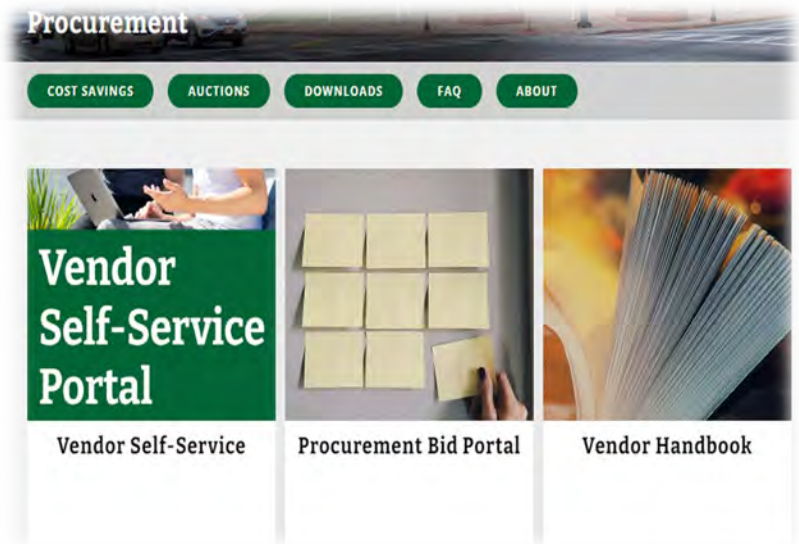
Forsyth County Procurement Department works to maximize the purchasing value of public funds, to provide safeguards for maintaining a procurement system of quality and integrity, fair and equitable treatment of all persons involved in public procurement, and the highest level of customer service for 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:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
34 - Charges for Services	-	\$3,000	-	-100.00%
Revenue Total	-	\$3,000	-	-100.00%
Expense				
511 - Salaries	\$727,073	\$730,875	\$782,824	7.11%
512 - Benefits	304,904	354,625	378,253	6.66%
52 - Purch/Contr Services	18,103	62,100	78,200	25.93%
53 - Supplies	8,689	11,500	11,950	3.91%
Operating Expenses	\$1,058,768	\$1,159,100	\$1,251,227	7.95%
55 - InterFund/Dept Chrgs	10,380	11,107	12,569	13.16%
Expenditure Total	\$1,069,148	\$1,170,207	\$1,263,796	8.00%
Net Cost to General Fund	(\$1,069,148)	(\$1,167,207)	(\$1,263,796)	8.28%
Full Time Positions	11	11	11	

Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected
RFQ- Request for Quote	27	40	50
RFB- Request for Bid	39	50	60
RFQ- Request for Qualifications	2	5	8
RFP- Request for Proposals	9	10	15
LOI- Letter of Interest	-	1	1
Purchase Orders Issued	1,760	2,000	2,200
Procurement Productivity- PO Conversion Time	3.2 days	2.5 days	2.5 days

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>



	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Budget Summary:				
Revenue				
34 - Charges for Services	\$547,800	\$585,549	\$489,482	-16.41%
38 - Miscellaneous Rev	\$75,678	\$5,300	\$113,937	2049.75%
Revenue Total	\$623,478	\$590,849	\$603,419	2.13%
Expense				
511 - Salaries	\$1,447,553	\$1,570,006	\$1,676,489	6.78%
512 - Benefits	739,357	764,630	845,658	10.60%
52 - Purch/Contr Services	2,762,443	3,105,466	3,487,426	12.30%
53 - Supplies	2,382,364	2,613,350	2,993,130	14.53%
Operating Expenses	\$7,331,717	\$8,053,452	\$9,002,703	11.79%
55 - InterFund/Dept Chrgs	74,980	129,767	161,829	24.71%
54 - Capital Outlays	143,777	-	-	0.00%
Expenditure Total	\$7,550,474	\$8,183,219	\$9,164,532	11.99%
Net Cost to General Fund	(\$6,926,996)	(\$7,592,370)	(\$8,561,113)	12.76%
Full Time Positions	26	26	27	
Workload and Performance Measures				
	2023 Actual	2024 Estimated	2025 Projected	
Work Order Requests	14,526	15,252	16,147	
Work Order Completion Rate	90.0%	92.0%	95.0%	
Work Order Backlog - Target <10% over 30 days	11	10	8	
Project Mgmt- Assigned Maint & Capital Projects	73	65	70	

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/>



	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Budget Summary:				
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	-	-	-	0.00%
Operating Expenses	-	-	-	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	\$320,040	\$320,040	\$335,125	4.71%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$320,040	\$320,040	\$335,125	4.71%
Net Cost to General Fund	(\$320,040)	(\$320,040)	(\$335,125)	4.71%
Full Time Positions	-	-	-	

Tax Assessor's Office

Mission

To produce an annual tax digest that conforms to the requirements of Georgia Law and the rules and regulations of the Georgia Department of Revenue.

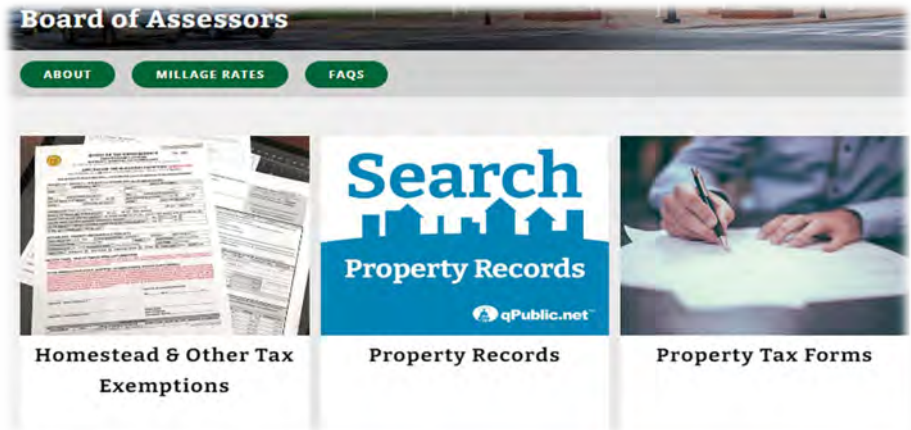
Contact

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.



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
Ford Explorer for current field staff	\$37,908	-	-	\$37,908	-
Total Approved Service Level Requests	\$37,908	\$0	\$0	\$37,908	\$0
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$214	-	-	0.00%	
Revenue Total	\$214	-	-	0.00%	
Expense					
511 - Salaries	\$2,205,405	\$2,427,661	\$2,651,260	9.21%	
512 - Benefits	1,113,276	1,231,865	1,317,931	6.99%	
52 - Purch/Contr Services	473,913	510,488	537,388	5.27%	
53 - Supplies	64,246	82,366	85,400	3.68%	
Operating Expenses	\$3,856,840	\$4,252,380	\$4,591,979	7.99%	
55 - InterFund/Dept Chrgs	61,956	85,043	90,459	6.37%	
54 - Capital Outlays	-	-	\$37,908	0.00%	
Expenditure Total	\$3,918,796	\$4,337,423	\$4,720,346	8.83%	
Net Cost to General Fund	(\$3,918,582)	(\$4,337,423)	(\$4,720,346)	8.83%	
Full Time Positions	40	40	40		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
Number of Real Property Returns	207	220	220		
New Construction Data Collections (res & com)	6,000	6,000	6,500		
Review of existing properties (1/3 County annually)	32,333	33,300	34,800		
Number of Appeals to Process	2,400	2,450	4,200		
Number of Mobile Homes valued and Processed	3,500	3,500	3,448		
Homestead Application Processing	6,534	6,730	6,800		
Deeds Processed and Sale Review and Analysis	16,800	17,300	15,000		
Annual Assessment Notices mailed and processed	97,000	99,910	103,906		
Personal Property Returns mailed and processed	15,670	16,000	15,540		

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/>



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
31 - Taxes	\$75,130	-	\$70,000	0.00%
34 - Charges for Services	9,907,712	9,688,742	9,973,495	2.94%
Revenue Total	\$9,982,842	\$9,688,742	\$10,043,495	3.66%
Expense				
511 - Salaries	\$2,468,543	\$2,965,650	\$3,161,412	6.60%
512 - Benefits	\$1,146,161	\$1,381,482	\$1,414,131	2.36%
52 - Purch/Contr Services	604,343	740,800	787,440	6.30%
53 - Supplies	116,466	96,700	105,700	9.31%
Operating Expenses	\$4,335,513	\$5,184,632	\$5,468,683	5.48%
55 - InterFund/Dept Chrgs	49,956	59,703	66,404	11.22%
Expenditure Total	\$4,385,469	\$5,244,335	\$5,535,087	5.54%
Net Addition to General Fund	\$5,597,373	\$4,444,407	\$4,508,408	1.44%
Full Time Positions	44	44	44	

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/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(2) Voter Registrations & Elections Specialist II	\$149,257	\$82,972	\$65,875	-	\$410
(250) Poll Workers (P-T Seasonal)	255,405	237,255	18,150	-	-
Poll Worker Personnel Management Software	50,000	-	-	50,000	-
Total Approved Service Level Requests	\$454,662	\$320,227	\$84,025	\$50,000	\$410
Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$19,565	\$25,000	-		-100.00%
Revenue Total	\$19,565	\$25,000	-		-100.00%
Expense					
511 - Salaries	\$792,582	\$1,416,029	\$1,227,639		-13.30%
512 - Benefits	\$306,117	\$382,250	\$554,963		45.18%
52 - Purch/Contr Services	178,125	465,145	263,863		-43.27%
53 - Supplies	62,959	447,396	35,465		-92.07%
Operating Expenses	\$1,339,783	\$2,710,820	\$2,081,930		-23.20%
55 - InterFund/Dept Chrgs	8,160	9,981	11,123		11.44%
54 - Capital Outlays	-	-	\$50,000		0.00%
Expenditure Total	\$1,347,943	\$2,720,801	\$2,143,053		-21.23%
Net Cost to General Fund	(\$1,328,378)	(\$2,695,801)	(\$2,143,053)		-20.50%
Full Time Positions	10	11	13		
Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected		
Number of countywide elections conducted	1(municipal)	5	2		
Number of registered voters	178,205	182,000	183,000		
Number of poll worker training sessions conducted	5	80	22		
Poll workers recruited and trained to work at a polling place	43	1,250	250		
Trained poll workers who work during the election cycle	42	1,000	200		
Number of ballots cast by Forsyth County voters	506(municipal)	225,000	25,000		

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Accountability Court	\$716,372	\$863,183	\$874,617	1.3%
Board of Equalization	67,962	68,284	86,800	27.1%
Clerk of Courts	3,358,980	3,653,478	3,849,592	5.4%
Court Administration	1,592,915	1,786,906	1,969,705	10.2%
District Attorney	1,116,351	1,125,655	1,202,540	6.8%
Indigent Defense	1,719,328	2,007,305	2,005,862	-0.1%
Juvenile Court	2,159,835	2,453,157	2,661,474	8.5%
Magistrate Court	1,550,955	1,664,665	1,842,786	10.7%
Pre-Trial Services	363,394	403,311	434,365	7.7%
Probate Court	1,456,139	1,617,836	1,771,772	9.5%
State Court	1,173,650	1,328,616	1,352,775	1.8%
State Court Solicitor	2,270,238	2,400,706	2,480,091	3.3%
Superior Court	618,142	664,125	695,548	4.7%
Total Judicial Services	\$18,164,261	\$20,037,227	\$21,227,927	5.9%



General Fund

Accountability Court

Mission

Working together to save lives and reunite 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:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	\$402,179	\$555,314	\$573,372	3.25%
512 - Benefits	247,611	238,982	230,552	-3.53%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	2,143	1,500	2,200	46.67%
Operating Expenses	\$651,934	\$795,796	\$806,124	1.30%
55 - InterFund/Dept Chrgs	7,920	8,474	9,580	13.05%
61 - Other Financing Uses	56,518	58,913	58,913	0.00%
Expenditure Total	\$716,372	\$863,183	\$874,617	1.32%
Net Cost to General Fund	(\$716,372)	(\$863,183)	(\$874,617)	1.32%
Full Time Positions	8	8	8	

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



	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
<u>Budget Summary:</u>				
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	\$53,300	\$50,000	\$70,000	40.00%
512 - Benefits	\$3,825	\$2,984	\$5,000	67.56%
52 - Purch/Contr Services	9,337	11,300	7,800	-30.97%
53 - Supplies	1,500	4,000	4,000	0.00%
Operating Expenses	\$67,962	\$68,284	\$86,800	27.12%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$67,962	\$68,284	\$86,800	27.12%
Net Cost to General Fund	(\$67,962)	(\$68,284)	(\$86,800)	27.12%
Full Time Positions	0	0	0	
<u>Workload and Performance Measures</u>				
	2023 Actual	2024 Estimated	2025 Projected	
BOE Appeals	2,208	2,800	3,200	
Hearing Officer Appeals	402	500	575	

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.

Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
34 - Charges for Services	\$850,275	\$1,440,000	\$1,440,000	0.00%
Revenue Total	\$850,275	\$1,440,000	\$1,440,000	0.00%
Expense				
511 - Salaries	\$1,940,544	\$2,117,283	\$2,267,151	7.08%
512 - Benefits	\$1,010,973	\$1,044,845	\$1,081,054	3.47%
52 - Purch/Contr Services	271,092	333,750	339,500	1.72%
53 - Supplies	107,259	125,200	125,350	0.12%
Operating Expenses	\$3,329,868	\$3,621,078	\$3,813,055	5.30%
55 - InterFund/Dept Chrgs	29,112	32,400	36,537	12.77%
Expenditure Total	\$3,358,980	\$3,653,478	\$3,849,592	5.37%
Net Cost to General Fund	(\$2,508,705)	(\$2,213,478)	(\$2,409,592)	8.86%
Full Time Positions	33	33	33	
Workload and Performance Measures				
	2023 Actual	2024 Estimated	2025 Projected	
Superior Court Case Counts	3,418	4,100	4,300	
State Court Case Counts	15,867	16,000	16,200	
Juvenile Court Case Counts	718	830	930	

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>



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	\$965,669	\$1,071,337	\$1,216,026	13.51%
512 - Benefits	388,981	398,270	405,567	1.83%
52 - Purch/Contr Services	209,935	278,800	308,800	10.76%
53 - Supplies	22,631	32,400	32,400	0.00%
Operating Expenses	\$1,587,215	\$1,780,807	\$1,962,793	10.22%
55 - InterFund/Dept Chrgs	5,700	6,099	6,912	13.33%
Expenditure Total	\$1,592,915	\$1,786,906	\$1,969,705	10.23%
Net Cost to General Fund	(\$1,592,915)	(\$1,786,906)	(\$1,969,705)	10.23%
Full Time Positions	12	12	12	
Workload and Performance Measures				
	2023 Actual	2024 Estimated	2025 Projected	
Individual/Family Therapy Referrals: 28% increase	85	108	137	
Closed Referral: 97% closure rate	83	100	120	
Alcohol & Drug Evaluations: 57% increase (average of 4 to 5 hours to fully complete)	22	35	55	
Referrals In Progress End of Year (weekly average of 24 individual and 18 family one-hour sessions)	57	69	84	

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>



Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
Increase county supplement salary (1) state-paid employee - Asst. District Attorney	\$6,459	\$6,000	\$459	-	-
Increase county supplement salary (1) state-paid employee - Admin Specialist	9,689	9,000	689	-	-
Total New Service Level Requests	\$16,148	\$15,000	\$1,148	\$0	\$0
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
38 - Miscellaneous Rev	\$2,102	\$5,500	\$5,500		0.00%
Revenue Total	\$2,102	\$5,500	\$5,500		0.00%
Expense					
511 - Salaries	\$706,970	\$748,385	\$796,333		6.41%
512 - Benefits	294,297	301,079	325,400		8.08%
52 - Purch/Contr Services	22,977	26,200	29,330		11.95%
53 - Supplies	33,759	23,800	23,175		-2.63%
Operating Expenses	\$1,058,003	\$1,099,464	\$1,174,238		6.80%
54 - Capital Outlays	\$39,712	-	-		0.00%
55 - InterFund/Dept Chrgs	18,636	26,191	28,302		8.06%
57 - Other Costs	-	-	-		0.00%
Expenditure Total	\$1,116,351	\$1,125,655	\$1,202,540		6.83%
Net Cost to General Fund	(\$1,114,250)	(\$1,120,155)	(\$1,197,040)		6.86%
Full Time Positions	9	9	9		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
The number of victims served between October 2022-September 2023	2,032	2,035	2,050		
The number of srvcs provided to victims between Oct 2022 - Sept 2023	25,429	26,000	26,500		
Each victim received services from VWAP within 24 hours of arrest of an offender, with the exception of Saturday arrests which is within 48 hours	2,032	2,035	2,050		

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>



	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
<u>Budget Summary:</u>				
Revenue				
33 - Intergovern Revenues	\$124,000	\$124,000	\$124,000	0.00%
34 - Charges for Services	\$35,494	\$38,000	\$11,720	-69.16%
Revenue Total	\$159,494	\$162,000	\$135,720	-16.22%
Expense				
511 - Salaries	\$257,348	\$356,701	\$313,760	-12.04%
512 - Benefits	\$152,385	\$162,956	\$141,620	-13.09%
52 - Purch/Contr Services	1,301,956	1,475,870	1,537,670	4.19%
53 - Supplies	1,555	6,000	6,250	4.17%
Operating Expenses	\$1,713,243	\$2,001,527	\$1,999,300	-0.11%
55 - InterFund/Dept Chrgs	5,400	5,778	6,562	13.57%
54 - Capital Outlays	\$685	-	-	0.00%
Expenditure Total	\$1,719,328	\$2,007,305	\$2,005,862	-0.07%
Net Cost to General Fund	(\$1,559,834)	(\$1,845,305)	(\$1,870,142)	1.35%
Full Time Positions	5	5	5	
<u>Workload and Performance Measures</u>				
	2023 Actual	2024 Estimated	2025 Projected	
First Appearance Hearings attended by IDO and Duty Attorneys	310	313	313	
Defendant contacts by the IDO at the jail thru First Appearance Hearings	2,888	2,975	3,064	
Separate defendants spoken to by IDO at First Appearance Hearings	2,603	2,603	2,603	
Number of cases opened by Indigent Defense Office	2,928	2,987	3,047	
Attny appointments in Superior, State, and Magistrate Courts	895	1,047	1,225	
Juvenile Court appointments by court order	52	85	138	

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 Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Juvenile Court Administrative Specialist, Sr.	\$75,950	\$41,486	\$32,938	\$1,272	\$254
Total Approved Service Level Requests	\$75,950	\$41,486	\$32,938	\$1,272	\$254
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
33 - Intergovern Revenues	\$112,000	\$100,000	\$100,000	0.00%	
34 - Charges for Services	306	-	-	0.00%	
38 - Miscellaneous Rev	-	3,000	900	-70.00%	
Revenue Total	\$112,306	\$103,000	\$100,900	-2.04%	
Expense					
511 - Salaries	\$946,195	\$966,577	\$1,088,929	12.66%	
512 - Benefits	320,947	331,480	412,098	24.32%	
52 - Purch/Contr Services	845,585	1,089,805	1,090,820	0.09%	
53 - Supplies	28,327	45,200	45,510	0.69%	
Operating Expenses	\$2,141,055	\$2,433,062	\$2,637,357	8.40%	
55 - InterFund/Dept Chrgs	18,780	20,095	22,845	13.68%	
54 - Capital Outlays	-	-	1,272	0.00%	
Expenditure Total	\$2,159,835	\$2,453,157	\$2,661,474	8.49%	
Net Cost to General Fund	(\$2,047,529)	(\$2,350,157)	(\$2,560,574)	8.95%	
Full Time Positions	11	11	12		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
Alcohol & Drug Evaluations	22	35	55		
Individual/Family Therapy Referrals	85	108	137		
Closed Referral	83	100	120		
Referrals In Progress End of Year	57	69	84		

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 dispossession 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>



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Staff Attorney 119	\$130,184	\$90,161	\$36,661	\$2,362	\$1,000
Total Approved Service Level Requests	\$130,184	\$90,161	\$36,661	\$2,362	\$1,000
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$1,221	\$1,000	\$1,000	0.00%	
35 - Fines & Forfeit	\$217,612	\$315,000	\$267,750	-15.00%	
38 - Miscellaneous Rev	\$7,894	\$1,500	\$1,500	0.00%	
Revenue Total	\$226,727	\$317,500	\$270,250	-14.88%	
Expense					
511 - Salaries	\$1,027,539	\$1,141,870	\$1,229,745	7.70%	
512 - Benefits	\$397,515	\$390,709	\$454,564	16.34%	
52 - Purch/Contr Services	95,942	89,268	108,507	21.55%	
53 - Supplies	15,005	27,000	27,500	1.85%	
Operating Expenses	\$1,536,001	\$1,648,847	\$1,820,316	10.40%	
54 - Capital Outlays	170	-	4,562	0.00%	
55 - InterFund/Dept Chrgs	14,784	15,818	17,908	13.21%	
Expenditure Total	\$1,550,955	\$1,664,665	\$1,842,786	10.70%	
Net Cost to General Fund	(\$1,324,228)	(\$1,347,165)	(\$1,572,536)	16.73%	
Full Time Positions	12	12	13		
<u>Workload and Performance Measure</u>	2023 Actual	2024 Estimated	2025 Projected		
Filed Civil & Criminal Yearly Total	6,343	7,000	7,675		
Process Civil & Criminal Yearly Total	7,176	7,894	8,700		
First Appearance Bond Hearings Yearly Total	2,639	2,950	3,250		
Number of warrants issues Yearly Total	3,823	4,200	4,625		

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>



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	\$208,536	\$241,055	\$260,721	8.16%
512 - Benefits	121,894	127,143	137,694	8.30%
52 - Purch/Contr Services	1,389	8,600	8,990	4.53%
53 - Supplies	28,479	23,200	23,200	0.00%
Operating Expenses	\$360,298	\$399,998	\$430,605	7.65%
55 - InterFund/Dept Chrgs	3,096	3,313	3,760	13.49%
Expenditure Total	\$363,394	\$403,311	\$434,365	7.70%
Net Cost to General Fund	(\$363,394)	(\$403,311)	(\$434,365)	7.70%
Full Time Positions	4	4	4	

Probate Court

Mission

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

Contact

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

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.



Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Staff Attorney 120	\$112,507	\$72,654	\$35,322	\$3,072	\$1,459
Total Approved Service Level Requests	\$112,507	\$72,654	\$35,322	\$3,072	\$1,459
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
32 - Licenses & Permits	\$407,273	\$335,000	\$350,000	4.48%	
34 - Charges for Services	402,765	365,000	376,500	3.15%	
Revenue Total	\$810,039	\$700,000	\$726,500	3.79%	
Expense					
511 - Salaries	\$848,026	\$907,090	\$1,026,047	13.11%	
512 - Benefits	436,296	409,363	498,164	21.69%	
52 - Purch/Contr Services	111,663	244,300	176,289	-27.84%	
53 - Supplies	45,309	41,200	50,200	21.84%	
Operating Expenses	\$1,441,295	\$1,601,953	\$1,750,700	9.29%	
55 - InterFund/Dept Chrgs	14,844	15,883	18,000	13.33%	
54 - Capital Outlays	-	-	\$3,072	0.00%	
Expenditure Total	\$1,456,139	\$1,617,836	\$1,771,772	9.51%	
Net Cost to General Fund	(\$646,100)	(\$917,836)	(\$1,045,272)	13.88%	
Full Time Positions	14	14	15		
<u>Workload and Performance Measures</u>					
	2023 Actual	2024 Estimated	2025 Projected		
Passport applications processed	5,176	6,000	6,500		

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>



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
34 - Charges for Services	\$221,738	\$210,000	\$210,000	0.00%
35 - Fines & Forfeit	\$3,117,384	\$1,900,000	\$2,280,000	20.00%
Revenue Total	\$3,339,122	\$2,110,000	\$2,490,000	18.01%
Expense				
511 - Salaries	\$800,153	\$928,590	\$927,246	-0.14%
512 - Benefits	\$297,681	\$312,956	\$330,083	5.47%
52 - Purch/Contr Services	47,451	48,600	54,500	12.14%
53 - Supplies	13,533	22,600	22,925	1.44%
Operating Expenses	\$1,158,818	\$1,312,746	\$1,334,754	1.68%
55 - InterFund/Dept Chrgs	14,832	15,870	18,021	13.55%
Expenditure Total	\$1,173,650	\$1,328,616	\$1,352,775	1.82%
Net Cost to General Fund	\$2,165,472	\$781,384	\$1,137,225	45.54%
Full Time Positions	9	9	9	

State Court Solicitor

Mission

The mission of the Forsyth County Solicitor-General's Office is to aggressively prosecute all misdemeanor cases while protecting victims of crime and keeping them informed about the criminal justice process.

Description

The Solicitor General's Office is responsible for the prosecution of all misdemeanor, traffic, and county ordinance violation cases in the county.

Contact

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



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
34 - Charges for Services	\$52,445	\$50,000	\$50,000	0.00%
38 - Miscellaneous Rev	\$135,885	\$175,000	\$175,000	0.00%
Revenue Total	\$188,330	\$225,000	\$225,000	0.00%
Expense				
511 - Salaries	\$1,558,349	\$1,633,577	\$1,702,250	4.20%
512 - Benefits	\$579,412	\$653,721	\$644,330	-1.44%
52 - Purch/Contr Services	35,349	41,700	56,220	34.82%
53 - Supplies	27,142	32,700	33,400	2.14%
Operating Expenses	\$2,200,251	\$2,361,698	\$2,436,200	3.15%
54 - Capital Outlays	\$37,035	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
Expenditure Total	\$2,270,238	\$2,400,706	\$2,480,091	3.31%
Net Cost to General Fund	(\$2,081,908)	(\$2,175,706)	(\$2,255,091)	3.65%
Full Time Positions	20	21	21	
Workload and Performance Measures				
	2023 Actual	2024 Estimated	2025 Projected	
Cases filed in FC State and Magistrate Court	13,787	14,000	14,200	
Cases Disposed FC State and Magistrate Court	2,290	2,315	2,340	

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>



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
34 - Charges for Services	\$213,121	\$165,000	\$165,000	0.00%
35 - Fines & Forfeit	\$194,595	\$175,000	\$175,000	0.00%
39 - Other Financing Srcs	\$38	-	-	0.00%
Revenue Total	\$407,753	\$340,000	\$340,000	0.00%
Expense				
511 - Salaries	\$484,644	\$494,125	\$518,409	4.91%
512 - Benefits	\$89,850	\$91,270	\$97,529	6.86%
52 - Purch/Contr Services	22,277	48,880	48,880	0.00%
53 - Supplies	14,724	23,700	23,700	0.00%
Operating Expenses	\$611,494	\$657,975	\$688,518	4.64%
54 - Capital Outlays	\$900	-	-	0.00%
55 - InterFund/Dept Chrgs	5,748	6,150	7,030	14.31%
Expenditure Total	\$618,142	\$664,125	\$695,548	4.73%
Net Cost to General Fund	(\$210,389)	(\$324,125)	(\$355,548)	9.69%
Full Time Positions	2	2	2	

Public Safety



Forsyth County Sheriff Office in downtown Cumming, GA



Sheriff vehicles outside of the County Admin building

Department	2023 Actual	2024 Adopted	2025 Adopted	% Change
		Budget	Budget	
Ambulance Service	\$1,055,840	\$1,087,516	\$2,457,950	126.0%
Coroner's Office	177,103	218,820	238,417	9.0%
Emergency Management Agency	902,478	504,952	594,033	17.6%
Public Safety Radio System	261,337	325,039	1,578,652	385.7%
Sheriff's Office	61,894,699	66,646,884	72,763,283	9.2%
Total Public Safety	\$64,291,457	\$68,783,211	\$77,632,335	12.9%

* The Fire Department and E911 Call Center are reported in the Special Revenue Fund section.



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.



<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	1,055,840	1,087,516	2,457,950	126.02%
53 - Supplies	-	-	-	0.00%
Operating Expenses	\$1,055,840	\$1,087,516	\$2,457,950	126.02%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$1,055,840	\$1,087,516	\$2,457,950	126.02%
Net Cost to General Fund	(\$1,055,840)	(\$1,087,516)	(\$2,457,950)	126.02%
Full Time Positions	-	-	-	

Coroner

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>

Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
Walk-in Body Cooler	\$20,000	-	-	\$20,000	-
Total Approved Service Level Requests	\$20,000	\$0	\$0	\$20,000	\$0
Budget Summary:					
	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
Revenue Total	-	-	-	0.00%	
Expense					
511 - Salaries	\$127,996	\$137,620	\$140,700	2.24%	
512 - Benefits	16,403	17,297	12,357	-28.56%	
52 - Purch/Contr Services	18,756	26,000	26,160	0.62%	
53 - Supplies	10,251	24,000	23,500	-2.08%	
Operating Expenses	\$173,407	\$204,917	\$202,717	-1.07%	
55 - InterFund/Dept Chrgs	3,696	13,903	15,700	12.93%	
54 - Capital Outlays	-	-	20,000	0.00%	
Expenditure Total	\$177,103	\$218,820	\$238,417	8.96%	
Net Cost to General Fund	(\$177,103)	(\$218,820)	(\$238,417)	8.96%	
Full Time Positions	1	1	1		

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 Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
2025 Siren Project	\$201,900			\$201,900	
Total Approved Service Level Requests	\$201,900	\$0	\$0	\$201,900	\$0
Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$600	\$600	\$600		0.00%
Revenue Total	\$600	\$600	\$600		0.00%
Expense					
511 - Salaries	\$176,023	\$190,585	\$265,647		39.39%
512 - Benefits	90,959	123,194	137,259		11.42%
52 - Purch/Contr Services	508,012	100,955	91,985		-8.89%
53 - Supplies	18,261	26,300	35,100		33.46%
Operating Expenses	\$793,255	\$441,034	\$529,991		20.17%
55 - InterFund/Dept Chrgs	5,160	13,918	14,042		0.89%
54 - Capital Outlays	54,063	-	-		0.00%
61 - Other Financing Uses	50,000	50,000	50,000		0.00%
Expenditure Total	\$902,478	\$504,952	\$594,033		17.64%
Net Cost to General Fund	(\$901,878)	(\$504,352)	(\$593,433)		17.66%
Full Time Positions	3	4	4		
Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected		
Hours of Training Provided	150	200	240		
Plan Reviews	6	8	10		
All Hazard Exercises	2	4	6		
EMA Partner Meetings	-	3	4		
Workshops	3	4	5		

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.

Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Radio Systems Technician	\$102,818	\$62,000	\$34,507	\$4,695	\$1,616
Total New Service Level Requests	\$102,818	\$62,000	\$34,507	\$4,695	\$1,616
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	-	-	\$467,388	0.00%	
39 - Other Financing Srcs	36,211	0	35,000	0.00%	
Revenue Total	\$36,211	-	\$502,388	0.00%	
Expense					
511 - Salaries	\$92,904	\$95,343	\$166,502	74.63%	
512 - Benefits	33,777	34,360	71,313	107.55%	
52 - Purch/Contr Services	70,699	135,311	1,173,500	767.26%	
53 - Supplies	42,419	50,800	152,800	200.79%	
Operating Expenses	\$239,798	\$315,814	\$1,564,115	395.26%	
55 - InterFund/Dept Chrgs	3,960	9,225	9,842	6.69%	
54 - Capital Outlays	17,578	0	4,695	0.00%	
Expenditure Total	\$261,337	\$325,039	\$1,578,652	385.68%	
Net Cost to General Fund	(\$225,126)	(\$325,039)	(\$1,076,264)	231.12%	
Full Time Positions	1	1	1		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
Radio System Down Time - minutes	N/A	30	20		
# of Preventative Maintenance done on radios	N/A	20	1,000		
# of Steering Committee Meetings held	2	4	4		

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.



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
PowerEdge Server	\$17,146	\$0	\$0	\$17,146	\$0
FORD Telematics Suscription for 350 cars	63,000	-	-	-	63,000
(5) Flock Safety Cameras	14,125	-	-	14,125	-
(1) Deputy Sheriff II for SO Judicial Services 113	183,658	49,447	33,547	90,227	10,437
(1) Deputy Sheriff II for SO Property Crime 113	183,658	49,447	33,547	90,227	10,437
(1) Deputy Sheriff II for SO Major Crime 113	183,658	49,447	33,547	90,227	10,437
(1) Deputy Sheriff Sergeant for MRTCC 117	193,762	58,833	34,265	90,227	10,437
(2) Inmate Service Specialist 106	141,994	76,604	65,390	-	-
(2) Deputy Sheriff II for Uniform Patrol 113	367,316	98,894	67,094	180,454	20,874
(1) Crime Scene Analyst for ICAC 111	80,224	46,262	33,303	-	659
RSL (1) Crime Scene Analyst for MRTCC 111	80,224	46,262	33,303	-	659
Total Approved Service Level Requests	\$1,508,765	\$475,196	\$333,996	\$572,633	\$126,940
Budget Summary:		2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue					
34 - Charges for Services		\$3,091,448	\$2,794,400	\$3,698,350	32.35%
35 - Fines & Forfeit		10,880	-	-	0.00%
37 - Contributions & Donations		250	-	-	0.00%
38 - Miscellaneous Rev		627,086	613,200	701,200	14.35%
Revenue Total		\$3,729,664	\$3,407,600	\$4,399,550	29.11%
Expense					
511 - Salaries		\$35,584,611	\$38,019,835	\$40,762,809	7.21%
512 - Benefits		14,873,365	15,631,322	17,136,615	9.63%
52 - Purch/Contr Services		6,645,508	7,627,464	7,865,226	3.12%
53 - Supplies		3,003,981	3,295,270	3,430,723	4.11%
Operating Expenses		\$60,107,465	\$64,573,891	\$69,195,373	7.16%
54 - Capital Outlays		183,316	398,713	1,570,197	293.82%
55 - InterFund/Dept Chrgs		1,531,248	1,638,436	1,786,303	9.02%
61 - Other Financing Uses		72,670	35,844	211,410	489.81%
Expenditure Total		\$61,894,699	\$66,646,884	\$72,763,283	9.18%
Net Cost to General Fund		(\$58,165,035)	(\$63,239,284)	(\$68,363,733)	8.10%
Full Time Positions		505	507	517	

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Animal Services	\$840,301	\$986,409	\$1,532,846	55.4%
Pet Resource Center (Animal Shelter)	1,915,965	2,256,635	2,767,851	22.7%
Mental Health Administration	60,444	60,475	66,547	10.0%
Non-Profit Funding	144,439	250,000	68,000	-72.8%
Public Health Administration	107,603	162,172	163,630	0.9%
Public Transportation	1,190,443	1,384,491	1,580,615	14.2%
Public Welfare	174,497	185,719	205,827	10.8%
Senior Services	2,122,952	2,612,336	3,162,870	21.1%
Total Public Health & Welfare	\$6,556,644	\$7,898,237	\$9,548,186	20.9%



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>



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Animal Service Officer II Grade (111)	\$179,765	\$46,262	\$33,303	\$91,200	\$9,000
Capital for FY 2024 Approved Position	\$91,200			91,200	
Energov & 311 Integration	\$135,000			85,000	50,000
Total New Service Level Requests	\$405,965	\$46,262	\$33,303	\$267,400	\$59,000
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
32 - Licenses & Permits	\$123,716	\$110,250	\$110,250		0.00%
Revenue Total	\$123,716	\$110,250	\$110,250		0.00%
Expense					
511 - Salaries	\$458,246	\$534,290	\$670,525		25.50%
512 - Benefits	273,474	312,133	374,883		20.10%
52 - Purch/Contr Services	47,342	61,396	221,696		261.09%
53 - Supplies	49,299	54,900	68,600		24.95%
Operating Expenses	\$828,361	\$962,719	\$1,335,704		38.74%
55 - InterFund/Dept Chrgs	11,940	23,690	25,142		6.13%
54 - Capital Outlays	-	-	\$172,000		0.00%
Expenditure Total	\$840,301	\$986,409	\$1,532,846		55.40%
Net Cost to General Fund	(\$716,585)	(\$876,159)	(\$1,422,596)		62.37%
Full Time Positions	10	11	12		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
Increase RTO (Return to Owner) in the field by 10%	107	120	135		
Provide pet food for at-risk owners and animals on conditional basis (by animal)	-	200	1,200		
Provide and distribute "Smart" tags to decrease stray calls	-	250	8,000		
Conduct public education at in-person events to promote responsible animal ownership	3	5	7		
Reduce animals brought into the shelter by providing housing, food, low cost/free vet options, community involvement RTO and quarantine alternatives	533	500	475		

Pet Resource Center (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.



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(2) Animal Shelter Specialist (105) F-T	\$141,872	\$73,418	\$65,144	\$900	\$2,410
(1) Administrative Specialist Sr (108) F-T	\$78,259	\$41,486	\$32,938	\$1,900	\$1,935
Total Approved Service Level Requests	\$220,131	\$114,904	\$98,082	\$2,800	\$4,345
Budget Summary:					
	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$33,036	\$57,300	\$52,400	-8.55%	
37 - Contributions & Donations	20,115	100,000	50,000	-50.00%	
39 - Other Financing Srcs	\$215	-	-	0.00%	
Revenue Total	\$53,366	\$157,300	\$102,400	-34.90%	
Expense					
511 - Salaries	\$859,333	\$1,098,867	\$1,347,718	22.65%	
512 - Benefits	613,472	628,082	790,579	25.87%	
52 - Purch/Contr Services	181,320	245,012	299,032	22.05%	
53 - Supplies	214,944	236,900	296,500	25.16%	
Operating Expenses	\$1,869,069	\$2,208,861	\$2,733,829	23.77%	
55 - InterFund/Dept Chrgs	19,368	21,974	32,572	48.23%	
54 - Capital Outlays	\$27,528	\$25,800	\$1,450	-94.38%	
Expenditure Total	\$1,915,965	\$2,256,635	\$2,767,851	22.65%	
Net Cost to General Fund	(\$1,862,599)	(\$2,099,335)	(\$2,665,451)	26.97%	
Full Time Positions	22	22	25		
Workload and Performance Measures					
	2023 Actual	2024 Estimated	2025 Projected		
Reduce Length of Stay (LOS) for resident animals:	88	88	70		
Surrender: 50; LOS ASO: 20; LOS Strap: 18					
Care Program Initiatives:		4	12 Clinics. 800		
Perform 80% of Spray/Neuter Surgeries In-House;	-	Vaccinations/	surgeries;		
Conduct 12 Offsite Clinics per year; Host Tagging/Chip		Microchip	Targeted TNR		
Clinics; Enhance pet reunification efforts		Clinics	(4 Lg Colonies)		

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 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	-	-	-	0.00%
Operating Expenses	-	-	-	0.00%
55 - InterFund/Dept Chrgs	444	475	547	15.16%
57 - Other Costs	\$60,000	\$60,000	\$66,000	10.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$60,444	\$60,475	\$66,547	10.04%
Net Cost to General Fund	(\$60,444)	(\$60,475)	(\$66,547)	10.04%
Full Time Positions				

Non-Profit Funding

Description

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



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	15,000	-	-100.00%
53 - Supplies	-	-	-	0.00%
Operating Expenses	-	\$15,000	-	-100.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	\$144,439	\$235,000	\$68,000	-71.06%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$144,439	\$250,000	\$68,000	-72.80%
Net Cost to General Fund	(\$144,439)	(\$250,000)	(\$68,000)	-72.80%
Full Time Positions	-	-	-	

Public Health Administration

Mission

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

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:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
39 - Other Financing Srcs	\$6,716	\$5,000	\$5,000	0.00%
Revenue Total	\$6,716	\$5,000	\$5,000	0.00%
Expense				
52 - Purch/Contr Services	1,627	1,500	1,500	0.00%
53 - Supplies	7,432	5,200	5,000	-3.85%
Operating Expenses	\$9,059	\$6,700	\$6,500	-2.99%
55 - InterFund/Dept Chrgs	2,544	11,472	13,130	14.45%
57 - Other Costs	\$96,000	\$144,000	\$144,000	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$107,603	\$162,172	\$163,630	0.90%
Net Cost to General Fund	(\$100,887)	(\$157,172)	(\$158,630)	0.93%
Full Time Positions				

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>



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	\$106,194	-	-100.00%
512 - Benefits	-	\$35,534	-	-100.00%
52 - Purch/Contr Services	399,914	429,841	552,500	28.54%
Operating Expenses	\$399,914	\$571,569	\$552,500	-3.34%
61 - Other Financing Uses	\$790,529	\$811,922	\$1,028,115	26.63%
Operating Expenditure Total	\$790,529	\$811,922	\$1,028,115	26.63%
54 - Capital Outlays	-	\$1,000	-	-100.00%
Expenditure Total	\$1,190,443	\$1,384,491	\$1,580,615	14.17%
Net Cost to General Fund	\$1,190,443	\$1,384,491	\$1,580,615	14.17%
Full Time Positions	15	15	17	
Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected	
Access Forsyth On-Time Performance	89.66%	95.00%	97.00%	
Common Courtesy Trips Provided	16,515	21,000	26,250	
Access Forsyth Trips Per Hour	2.17	2.30	2.40	
Access Forsyth Denied Trips	1,032	1,200	600	
Access Forsyth Cost per Trip	\$ 40.17	\$ 40.00	\$ 38.00	
Access Forsyth Trips Provided	35,562	50,000	57,000	
(2024 projections are with service expansion)				

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>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	43,250	45,000	45,000	0.00%
53 - Supplies	-	-	-	0.00%
Operating Expenses	\$43,250	\$45,000	\$45,000	0.00%
55 - InterFund/Dept Chrgs	672	719	827	15.02%
57 - Other Costs	\$130,575	\$140,000	\$160,000	14.29%
Expenditure Total	\$174,497	\$185,719	\$205,827	10.83%
Net Cost to General Fund	(\$174,497)	(\$185,719)	(\$205,827)	10.83%
Full Time Positions	-	-	-	

Senior Services

Mission

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

Description

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

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

Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Maintenance Worker - 104	\$35,118	\$35,118	\$32,451	\$0	\$605
Total Approved Service Level Requests	\$68,174	\$35,118	\$32,451	\$0	\$605
Budget Summary:					
	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$129,066	\$120,350	\$296,000	145.95%	
37 - Contributions & Donations	\$5,942	\$8,360	\$7,360	-11.96%	
39 - Other Financing Srcs	\$29,785	\$500	\$35,500	7000.00%	
Revenue Total	\$164,793	\$129,210	\$338,860	162.26%	
Expense					
511 - Salaries	\$1,044,346	\$1,516,667	\$1,788,730	17.94%	
512 - Benefits	\$709,483	\$672,954	\$831,134	23.51%	
52 - Purch/Contr Services	56,620	99,000	113,005	14.15%	
53 - Supplies	82,759	186,000	292,725	57.38%	
Operating Expenses	\$1,893,208	\$2,474,621	\$3,025,594	22.26%	
54 - Capital Outlays	-	-	\$12,000	0.00%	
55 - InterFund/Dept Chrgs	43,140	53,659	60,245	12.27%	
61 - Other Financing Uses	\$186,604	\$84,056	\$65,031	-22.63%	
Expenditure Total	\$2,122,952	\$2,612,336	\$3,162,870	21.07%	
Net Cost to General Fund	(\$1,958,159)	(\$2,483,126)	(\$2,824,010)	13.73%	
Full Time Positions	25	25	26		
Workload and Performance Measures					
	2023 Actual	2024 Estimated	2025 Projected		
Older Americans Act meals - MOW program, Congregate and Respite	54,894	55,000	55,250		
Center Memberships, now includes Congregates	894	1,000	1,500		
Center Participation, measured by check-ins	26,854	27,500	28,500		
Volunteer Hours	5,463	5,800	6,500		
New fee based meal service at Central Park.	-	6000 meals	12,000		
Starting in July 2024, average of 50 meals per day, 250 week.					

Culture & Recreation



Central Park Playground

Pools Mill Park Covered Bridge



The new Bookmobile providing services throughout the county

Department	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Extension Services	\$170,786	\$326,216	\$334,030	2.4%
Library	7,994,707	8,320,985	10,203,749	22.6%
Parks & Recreation	13,184,164	15,062,053	15,939,968	5.8%
Total Culture and Recreation	\$21,349,657	\$23,709,254	\$26,477,747	11.7%



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.

Contact

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



UNIVERSITY OF GEORGIA
EXTENSION



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	\$0	\$0	\$0	0.00%
Expense				
511 - Salaries	19,453	18,677	20,200	8.15%
512 - Benefits	1,488	1,356	1,467	8.19%
52 - Purch/Contr Services	145,053	292,133	304,651	4.29%
53 - Supplies	1,984	4,300	4,300	0.00%
Operating Expenses	\$147,037	\$296,433	\$308,951	4.22%
55 - InterFund/Dept Chrgs	2,808	3,004	3,412	13.58%
54 - Capital Outlays	-	\$6,746	-	-100.00%
Expenditure Total	\$170,786	\$326,216	\$334,030	2.40%
Net Cost to General Fund	(\$170,786)	(\$326,216)	(\$334,030)	2.40%
Full Time Positions	-	-	-	
Workload and Performance Measures				
	2023 Actual	2024 Estimated	2025 Projected	
4-H youth development programs offered	162	165	165	
Youth served through 4-H outreach programs	3,544	3,545	3,545	
Number of youth educational contact hours	5,695	5,700	5,700	
Adult education classes of 1-hour or longer	80	80	80	
Number of adult educational contact hours	2,776	2,775	2,775	
Agriculture, home horticulture, natural resources clients served through outreach classes and individual consultations	5,689	5,700	5,700	

Library

Mission

Forsyth County Public Library (FCPL) connects our community with exceptional resources, spaces, and experiences.



Description

There are five locations in the county; Cumming, Hampton Park, Post Road, Sharon Forks, and Denmark. FCPL also has a bookmobile vehicle. FCPL's vision is to be your first choice for discovery, inspiration, and enrichment.



Contact

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

Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
Intergovernmental Payment to Library Increase	\$1,730,947	-	-	-	\$1,730,947
Total Approved Service Level Requests	\$1,730,947	\$0	\$0	\$0	\$1,730,947
2024					
	2023 Actuals	Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Budget Summary:					
Revenue					
Revenue Total				0.00%	
Expense					
511 - Salaries	-	-	-	0.00%	
512 - Benefits	-	-	-	0.00%	
52 - Purch/Contr Services	\$3,603	\$8,500	\$8,500	0.00%	
53 - Supplies	7,703	9,000	9,000	0.00%	
Operating Expenses	\$11,306	\$17,500	\$17,500	0.00%	
55 - InterFund/Dept Chrgs	85,080	96,364	114,513	18.83%	
57 - Other Costs	7,898,321	8,207,121	10,071,736	22.72%	
54 - Capital Outlays	-	-	-	0.00%	
Expenditure Total	\$7,994,707	\$8,320,985	\$10,203,749	22.63%	
Net Cost to General Fund	(\$7,994,707)	(\$8,320,985)	(\$10,203,749)	22.63%	
Full Time Positions	-	-	-		
Workload and Performance Measures					
	2023 Actual	2024 Estimated	2025 Projected		
Number of items checked out	2,772,420	2,950,000	3,450,000		
Number of Library Visits	736,689	840,000	950,000		
Number of information questions answered	79,979	86,000	105,000		
Number of people attending library programs	144,025	165,000	174,000		

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					
	Total	Salary	Benefits	Capital	Non-Capital
Total Approved Service Level Requests	\$381,001	\$151,150	\$71,091	\$158,106	\$654
Budget Summary:		2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue					
34 - Charges for Services		\$5,022,333	\$5,113,700	\$5,497,260	7.50%
39 - Other Financing Srcs		\$116,594	\$88,558	\$100,000	12.92%
Revenue Total		\$5,138,927	\$5,202,258	\$5,597,260	7.59%
Expense					
511 - Salaries		\$5,695,548	\$6,816,908	\$7,105,223	4.23%
512 - Benefits		\$2,595,956	\$2,857,305	\$3,003,804	5.13%
52 - Purch/Contr Services		2,762,360	3,025,010	3,323,609	9.87%
53 - Supplies		1,498,630	1,696,500	1,770,450	4.36%
Operating Expenses		\$12,552,494	\$14,395,723	\$15,203,086	5.61%
55 - InterFund/Dept Chrgs		279,864	529,330	583,774	10.29%
54 - Capital Outlays		\$351,805	\$137,000	\$153,108	11.76%
Expenditure Total		\$13,184,164	\$15,062,053	\$15,939,968	5.83%
Net Cost to General Fund		(\$8,045,237)	(\$9,859,795)	(\$10,342,708)	4.90%
Full Time Positions		90	94	96	
Workload and Performance Measures		2023 Actual	2024 Estimated	2025 Projected	
Athletic Program Participants		23,315	24,500	26,000	
Therapeutic Recreation Programs		188	200	250	
Therapeutic Recreation Participants		3,102	3,200	3,500	
Outdoor Rec/Environmental Ed Programs		311	350	400	
Outdoor Rec/Environmental Participants		13,504	14,000	15,000	
Parks maintained		28	30	32	

Housing & Development



Vickery Village is one of the many shopping and dining developments



View of Cumming, GA

Department	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Building & Licensing-BECON	\$3,423,500	\$4,285,460	\$4,456,624	4.0%
Business License	642,939	688,656	837,930	21.7%
Capital Project Management	1,343,768	1,939,014	2,135,926	10.2%
Code Compliance	1,594,637	2,050,561	1,355,394	-33.9%
Park Rangers	-	-	917,374	-
Economic Development	352,500	480,000	480,000	0.0%
Natural Resources & Conservation	132,977	144,194	159,731	10.8%
Planning & Community Development	3,444,427	4,567,483	4,536,601	-0.7%
Total Housing and Development	\$10,934,748	\$14,155,368	\$14,879,580	5.1%



General Fund

Building & Licensing (Economic Development)

Mission

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

Description

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

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

Contact

Website:

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



	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Budget Summary:				
Revenue				
32 - Licenses & Permits	\$2,723,002	\$3,735,000	\$3,273,000	-12.37%
34 - Charges for Services	\$1,515	-	\$1,000	0.00%
Revenue Total	\$2,724,516	\$3,735,000	\$3,274,000	-12.34%
Expense				
511 - Salaries	\$2,043,726	\$2,649,907	\$2,785,525	5.12%
512 - Benefits	\$1,151,003	\$1,180,104	\$1,342,632	13.77%
52 - Purch/Contr Services	116,952	281,561	150,756	-46.46%
53 - Supplies	44,584	72,868	72,068	-1.10%
Operating Expenses	\$3,356,264	\$4,184,440	\$4,350,981	3.98%
55 - InterFund/Dept Chrgs	67,236	101,020	105,643	4.58%
Expenditure Total	\$3,423,500	\$4,285,460	\$4,456,624	3.99%
Net Cost to General Fund	(\$698,984)	(\$550,460)	(\$1,182,624)	114.84%
Full Time Positions	40	39	39	
Workload and Performance Measures				
	2023 Actual	2024 Estimated	2025 Projected	
Commercial Plan Review (10016402): 10 business day turnaround on on plan submittal review	96%	97%	98%	
Building Permit Review (10016401) 3 business day turnaround on permit application review	99%	99%	99%	
Building Inspections (10016220) Total numbers of inspections and inspection reports processed	36,587	40,000	46,000	

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.



Budget Changes					
Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Inspector, Building	\$92,213	\$49,447	\$33,547	\$9,219	-
Total Approved Service Level Requests	\$92,213	\$49,447	\$33,547	\$9,219	-
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
32 - Licenses & Permits	\$378,999	\$376,000	\$377,000	0.27%	
34 - Charges for Services	75	100	100	0.00%	
Revenue Total	\$379,074	\$376,100	\$377,100	0.27%	
Expense					
511 - Salaries	\$358,737	\$399,145	\$497,107	24.54%	
512 - Benefits	172,713	180,061	273,745	52.03%	
52 - Purch/Contr Services	103,392	95,569	51,138	-46.49%	
53 - Supplies	3,022	7,200	7,200	0.00%	
Operating Expenses	\$637,863	\$681,975	\$829,190	21.59%	
55 - InterFund/Dept Chrgs	5,076	6,681	7,290	9.12%	
54 - Capital Outlays	-	-	\$1,450	0.00%	
Expenditure Total	\$642,939	\$688,656	\$837,930	21.68%	
Net Cost to General Fund	(\$263,865)	(\$312,556)	(\$460,830)	47.44%	
Full Time Positions	7	7	8		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
New Business Licenses	796	811	828		
Business License Renewals	7,050	7,150	7,300		
Alcohol License Fees Collection	\$1,059,469	\$1,070,063	\$1,080,764		
Occupational Tax Fees	\$1,592,432	\$1,608,356	\$1,624,439		
Occupational Tax Admin Fees	\$378,825	\$382,613	\$386,439		
Alcohol Excise Tax Collection	\$2,130,566	\$2,343,622	\$2,413,930		

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>

Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Utility Coordinator Manager (117)	\$115,621	\$77,953	\$35,728	\$1,500	\$440
(1) Project Manager Sr (122)	\$148,481	108,478	38,063	\$1,500	\$440
Total New Service Level Requests	\$264,102	\$186,431	\$73,791	\$3,000	\$880
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
Revenue Total	-	-	-		0.00%
Expense					
511 - Salaries	\$763,056	\$1,112,417	\$1,275,069		14.62%
512 - Benefits	\$402,458	\$406,157	\$525,469		29.38%
52 - Purch/Contr Services	91,626	65,961	100,804		52.82%
53 - Supplies	9,980	44,571	44,571		0.00%
Operating Expenses	\$1,267,119	\$1,629,106	\$1,945,913		19.45%
55 - InterFund/Dept Chrgs	13,293	20,474	22,013		7.52%
54 - Capital Outlays	\$63,356	\$289,434	\$168,000		-41.96%
Expenditure Total	\$1,343,768	\$1,939,014	\$2,135,926		10.16%
Net Cost to General Fund	(\$1,343,768)	(\$1,939,014)	(\$2,135,926)		10.16%
Full Time Positions	12	13	15		

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.

Budget Changes					
Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Dispatcher (107)	\$80,140	\$39,894	\$32,816	\$6,275	\$1,155
(1) Code Compliance (113)	\$149,562	\$49,447	\$33,547	\$55,408	\$11,160
Total New Service Level Requests:	\$229,702	\$89,341	\$66,363	\$61,683	\$12,315
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
Revenue Total	-	-	-		0.00%
Expense					
511 - Salaries	\$868,905	\$1,113,855	\$738,833		-33.67%
512 - Benefits	\$476,746	\$608,541	\$399,221		-34.40%
52 - Purch/Contr Services	109,374	107,845	87,066		-19.27%
53 - Supplies	52,788	85,498	36,049		-57.84%
Operating Expenses	\$1,507,813	\$1,915,739	\$1,261,169		-34.17%
55 - InterFund/Dept Chrgs	27,516	48,192	41,742		-13.38%
54 - Capital Outlays	\$59,308	\$86,630	\$52,483		-39.42%
Expenditure Total	\$1,594,637	\$2,050,561	\$1,355,394		-33.90%
Net Cost to General Fund	(\$1,594,637)	(\$2,050,561)	(\$1,355,394)		-33.90%
Full Time Positions	10	10	12		
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected		
Cases generated (via 311, incoming citizen calls, proactive patrols)	1,755	2,284	2,500		
Assorted & required training hours	250	500	500		
Calls handled (information only & cases generated estimated)	2,250	2,300	2,300		
*The reduced 2025 Budget is due to Park Rangers separating into their own organization.					

Park Rangers

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

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



<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	\$523,469	0.00%
512 - Benefits	-	-	\$282,373	0.00%
52 - Purch/Contr Services	-	-	45,552	0.00%
53 - Supplies	-	-	38,349	0.00%
Operating Expenses	-	-	\$889,743	0.00%
55 - InterFund/Dept Chrgs	-	-	27,631	0.00%
Expenditure Total	-	-	\$917,374	0.00%
Net Cost to General Fund	\$0	\$0	(\$917,374)	0.00%
Full Time Positions	7	9	9	

<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected
Park patrol hours	9,300	10,500	11,000
Calls for service increase - Dispatched and self-initiated calls	2,100	2,500	2,700
Park Ranter training hours	120	200	200

***Park Rangers moved to their own org in 2025. Prior year actuals are in Code Compliance.**

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.

Contact

Website: <https://www.foco-chamber.org/>

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.



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	\$12,500	-	-	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%
Revenue Total	\$12,500	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	40,000	140,000	140,000	0.00%
53 - Supplies	-	-	340,000	0.00%
Operating Expenses	\$40,000	\$140,000	\$480,000	242.86%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	\$312,500	\$340,000	-	-100.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$352,500	\$480,000	\$480,000	0.00%
Net Cost to General Fund	(\$340,000)	(\$480,000)	(\$480,000)	0.00%
Full Time Positions				

Natural Resources Conservation Services

Mission

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

Description

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

Contact

Website:

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



<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	\$96,561	\$103,731	\$93,879	-9.50%
512 - Benefits	\$34,429	\$34,948	\$34,939	-0.03%
52 - Purch/Contr Services	431	2,900	27,975	864.66%
53 - Supplies	164	1,125	1,251	11.20%
Operating Expenses	\$131,585	\$142,704	\$158,044	10.75%
55 - InterFund/Dept Chrgs	1,392	1,490	1,687	13.22%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$132,977	\$144,194	\$159,731	10.78%
Net Cost to General Fund	\$132,977	\$144,194	\$159,731	10.78%
Full Time Positions	1	1	1	
<u>Workload and Performance Measures</u>	2023 Actual	2024 Estimated	2025 Projected	
Number of Erosion and Sediment Control Plans reviewed	942	750	750	
Number of programs providing natural resources education	7	20	20	
Number of sites visited	25	40	40	
Percentage of Erosion and Sediment Control plans reviewed within 30 days	100	100	100	

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.

Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
32 - Licenses & Permits	\$269,069	\$243,000	\$243,000	0.00%
34 - Charges for Services	\$31,797	\$14,500	\$14,500	0.00%
38 - Miscellaneous Rev	\$194,250	\$1,000	\$1,000	0.00%
Revenue Total	\$495,116	\$258,500	\$258,500	0.00%
Expense				
511 - Salaries	\$2,206,116	\$2,585,618	\$2,641,386	2.16%
512 - Benefits	\$1,096,562	\$1,154,357	\$1,206,371	4.51%
52 - Purch/Contr Services	75,796	734,148	594,418	-19.03%
53 - Supplies	21,579	45,500	44,050	-3.19%
Operating Expenses	\$3,400,053	\$4,519,623	\$4,486,225	-0.74%
55 - InterFund/Dept Chrgs	33,336	41,920	45,076	7.53%
54 - Capital Outlays	\$11,038	\$5,940	\$5,300	-10.77%
Expenditure Total	\$3,444,427	\$4,567,483	\$4,536,601	-0.68%
Net Cost to General Fund	(\$2,949,312)	(\$4,308,983)	(\$4,278,101)	-0.72%
Full Time Positions	35	36	36	

Workload and Performance Measures

	2023 Actual	2024 Estimated	2025 Projected
Rezoning, CUP, HOP and Sketch Plat Applications Processed	115	120	125
Zoning Cond Amndmnts, Alt Design & County-Initiated Apps Processed	60	65	70
Number of ordinance updates to the Unified Development Code	17	20	20
Number of film permits	12	12	12
Land Disturbance Permits	137	138	140
Final Plats and As-Builts	103	106	100
Zoning Board of Appeals Variances and Administrative Variances	108	109	110
Certificates of Zoning Compliance and Business License Verification	2,115	2,150	2,150
Number of inspections completed by Zoning Inspectors	2,413	2,485	2,559
Number of sign design application reviews	406	418	430
Number of single-family attached and detached residential building permit applications reviewed by staff	1,094	1,100	1,125

Other Financing



Mountain Bike Trail at Charleston Park



New Dog Park at SR 369 & 400

Department	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Contingency	\$0	\$7,057,372	\$7,469,239	5.8%
Retiree Benefits	3,418,785	3,200,000	3,265,000	2.0%
NON-DEPARTMENT	45,471,597	14,218,743	12,126,175	-14.7%
Total Other Financing	\$51,386,616	\$24,476,115	\$22,860,414	-6.6%



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:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
Revenue Total	-	-	-	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	-	-	-	0.00%
Operating Expenses	-	-	-	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
59 - Contingencies	-	\$7,057,372	\$7,469,239	5.84%
Expenditure Total	-	\$7,057,372	\$7,469,239	5.84%
Net Cost to General Fund	\$0	(\$7,057,372)	(\$7,469,239)	5.84%
Full Time Positions	-	-	-	

Non-Departmental

Description

This cost center has been set up to account for revenues and expenditures that pertain to the county as a whole and are non-departmental.

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

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



<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
31 - Taxes	\$163,636,601	\$157,097,479	\$170,400,984	8.47%
32 - Licenses & Permits	\$1,106,929	\$1,063,900	\$1,065,550	0.16%
33 - Intergovern Revenues	\$159,135	\$137,000	\$151,000	10.22%
34 - Charges for Services	\$2,663,616	\$3,146,112	\$2,983,297	-5.18%
36 - Investment Income	\$7,673,527	-	\$4,000,000	0.00%
38 - Miscellaneous Rev	\$77,190	\$42,000	\$89,500	113.10%
39 - Other Financing Srcs	-	\$500,000	\$500,000	0.00%
Revenue Total	\$175,316,998	\$161,986,491	\$179,190,331	10.62%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	\$5,000	\$150,000	\$150,000	0.00%
52 - Purch/Contr Services	1,566,071	1,609,132	1,385,170	-13.92%
53 - Supplies	13,280	90,000	50,000	-44.44%
Operating Expenses	\$1,584,351	\$1,849,132	\$1,585,170	-14.27%
58 - Debt Service	449,165	-	-	0.00%
59 - Contingencies	-	500,000	500,000	0.00%
61 - Other Financing Uses	43,400,055	11,827,611	9,999,005	-15.46%
57 - Other Costs	\$38,025	\$42,000	\$42,000	0.00%
Expenditure Total	\$45,471,597	\$14,218,743	\$12,126,175	-14.72%
Net Cost to General Fund	\$129,845,401	\$147,767,748	\$167,064,156	13.06%
Full Time Positions				

Retiree Benefits

Description

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



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
38 - Miscellaneous Rev	\$212,798	\$200,000	\$200,000	0.00%
39 - Other Financing Srcs	\$3,283,740	\$3,000,000	\$3,000,000	0.00%
Revenue Total	\$3,496,539	\$3,200,000	\$3,200,000	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	\$90,073	\$15,000	\$15,000	0.00%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	-	-	-	0.00%
Operating Expenses	\$90,073	\$15,000	\$15,000	0.00%
55 - InterFund/Dept Chrgs	3,328,712	3,185,000	3,250,000	2.04%
Expenditure Total	\$3,418,785	\$3,200,000	\$3,265,000	2.03%
Net Cost to General Fund	\$77,753	\$0	(\$65,000)	0.00%
Full Time Positions	-	-	-	

Special Revenue Fund

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



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

Fund	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Law Library	\$94,957	\$112,744	\$112,859	0.1%
DA Seizure	1,964	4,000	4,000	0.0%
Sheriff - Drug Seizure	313,924	613,555	683,155	11.3%
Drug Abuse Treatment & Education	316,268	525,750	1,076,771	104.8%
E-911	5,849,332	6,385,361	7,533,203	18.0%
Jail Fund	351,504	1,750,000	1,750,000	0.0%
Inmate General Welfare	216,177	616,000	631,000	2.4%
Victim/Witness Assistance	625,805	525,355	668,946	27.3%
Juvenile Court Supervision	585	18,610	18,610	0.0%
American Rescue Plan Act	1,566,027	47,500,000	50,800,000	6.9%
Local Insurance Premium Tax Fund (Engineering)	12,884,394	16,712,254	21,534,000	28.9%
Grant Fund	10,188,338	9,125,987	9,886,429	8.3%
Fire Department	36,360,118	38,327,165	48,757,600	27.2%
Hotel/Motel Tax	1,121,902	600,000	2,333,556	288.9%
TOTAL SPECIAL REVENUE FUNDS	\$69,891,295	\$122,816,781	\$145,790,129	18.7%

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.



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
35 - Fines & Forfeit	\$119,500	\$112,744	\$112,859	0.10%
36 - Investment Income	(\$152)	-	-	
Revenue Total	\$119,348	\$112,744	\$112,859	0.10%
Expense				
511 - Salaries	\$23,195	\$20,000	\$20,000	0.00%
512 - Benefits	\$1,774	\$1,479	\$1,479	0.00%
52 - Purch/Contr Services	304	-	300	0.00%
53 - Supplies	68,952	90,482	90,000	-0.53%
Operating Expenses	\$94,225	\$111,961	\$111,779	-0.16%
55 - InterFund/Dept Chrgs	732	783	1,080	37.93%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$94,957	\$112,744	\$112,859	0.10%
Net Revenue (Expenditures)	\$24,391	\$0	\$0	0.00%
Beginning Fund Balance	\$154,776	\$179,166	\$179,166	0.00%
Projected Change in Fund Balance	\$24,391	\$0	\$0	0.00%
Ending Fund Total	\$179,166	\$179,166	\$179,166	0.00%
Full Time Positions				

District Attorney Drug Seizure

Mission

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



Description

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

Funds are spent for additional training and educational opportunities, as well as programs and initiatives that include the promotion and support of substance abuse prevention, education, and awareness.

<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
35 - Fines & Forfeit	\$3,158	\$4,000	\$4,000	0.00%
Revenue Total	\$3,158	\$4,000	\$4,000	0.00%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	1,964	4,000	4,000	0.00%
Operating Expenses	\$1,964	\$4,000	\$4,000	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$1,964	\$4,000	\$4,000	0.00%
Net Revenue (Expenditures)	\$1,194	\$0	\$0	0.00%
Beginning Fund Balance	\$125,074	\$126,268	\$126,268	0.00%
Projected Change in Fund Balance	\$1,194	\$0	\$0	0.00%
Ending Fund Balance	\$126,268	\$126,268	\$126,268	0.00%
Full Time Positions				

Sheriff Drug Seizure

Description

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

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



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
35 - Fines & Forfeit	\$140,396	\$295,000	\$235,000	-20.34%
36 - Investment Income	\$29,525	\$1,800	\$30,000	1566.67%
37 - Contributions & Donations	\$10,032	\$11,755	\$13,755	17.01%
39 - Other Financing Srcs	\$25,335	\$305,000	\$404,400	32.59%
Revenue Total	\$205,287	\$613,555	\$683,155	11.34%
Expense				
52 - Purch/Contr Services	8,000	10,000	10,000	0.00%
53 - Supplies	64,147	603,555	673,155	11.53%
Operating Expenses	\$72,147	\$613,555	\$683,155	11.34%
54 - Capital Outlays	\$241,778	-	-	0.00%
59 - Contingencies	-	-	-	0.00%
Expenditure Total	\$313,924	\$613,555	\$683,155	11.34%
Net Revenue (Expenditures)	(\$108,638)	\$0	\$0	0.00%
Beginning Fund Balance	\$804,863	\$696,225	\$696,225	0.00%
Projected Change in Fund Balance	(\$108,638)	\$0	\$0	0.00%
Ending Fund Balance	\$696,225	\$696,225	\$696,225	0.00%
Full Time Positions				

Drug Abuse Treatment & Education

Mission

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

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

Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
35 - Fines & Forfeit	\$564,932	\$525,000	\$550,000	4.76%
36 - Investment Income	\$12,789	\$750	\$13,000	1633.33%
39 - Other Financing Srcs	-	-	\$513,771	0.00%
Revenue Total	\$577,721	\$525,750	\$1,076,771	104.81%
Expense				
511 - Salaries	\$55,870	\$34,650	\$34,650	0.00%
512 - Benefits	\$13,110	-	\$2,650	0.00%
52 - Purch/Contr Services	206,717	385,400	422,600	9.65%
53 - Supplies	33,916	61,500	60,000	-2.44%
Operating Expenses	\$309,612	\$481,550	\$519,900	7.96%
55 - InterFund/Dept Chrgs	6,656	7,161	7,779	8.63%
59 - Contingencies	-	\$35,239	\$547,292	1453.09%
Operating Expenditure Total	\$6,656	\$42,400	\$555,071	1209.13%
54 - Capital Outlays	-	\$1,800	\$1,800	0.00%
Expenditure Total	\$316,268	\$525,750	\$1,076,771	104.81%
Net Cost to General Fund	\$261,453	\$0	\$0	0.00%
Full Time Positions	5	3	3	
Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected	
Increase number of graduates/completed (%) - DRUG	24 (71%)	25 (89%)	40 (91%)	
Increase number terminated (%) - DRUG	10 (29%)	3 (11%)	4 (9%)	
Increase number of graduates/completed (%) - CARE	6 (50%)	9 (69%)	10 (83%)	
Increase number terminated (%) - CARE	6 (50%)	4 (31%)	2 (17%)	
Increase number of graduates/completed (%) - DUI	33 (82%)	30 (86%)	30 (88%)	
Increase number terminated (%) - DUI	7 (17.5%)	5 (14%)	4 (12%)	

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.

Revised Service Level:	Budget Changes				
	Total	Salary	Benefits	Capital	Non-Capital
ProQA Law Enforcement	\$187,600	-	-	\$187,600	-
Total Approved Service Level Requests	\$187,600	\$0	\$0	\$187,600	\$0
Budget Summary:		2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue					
34 - Charges for Services		\$6,308,402	\$5,900,000	\$6,450,000	9.32%
36 - Investment Income		175,029	89,184	185,000	107.44%
38 - Miscellaneous Rev		1,945	7,500	2,000	-73.33%
39 - Other Financing Srcs		-	388,677	896,203	130.58%
Revenue Total		\$6,485,376	\$6,385,361	\$7,533,203	17.98%
Expense					
511 - Salaries		\$3,125,613	\$3,541,773	\$3,864,922	9.12%
512 - Benefits		1,570,161	1,518,058	1,573,712	3.67%
52 - Purch/Contr Services		559,155	723,450	1,250,950	72.91%
53 - Supplies		97,626	57,500	143,300	149.22%
Operating Expenses		\$5,352,555	\$5,840,781	\$6,832,884	16.99%
55 - InterFund/Dept Chrgs		435,356	455,480	460,719	1.15%
54 - Capital Outlays		61,421	89,100	239,600	168.91%
Expenditure Total		\$5,849,332	\$6,385,361	\$7,533,203	17.98%
Net Revenue (Expenditures)		\$636,044	\$0	\$0	0.00%
Beginning Fund Balance		\$4,628,614	\$5,264,659	\$4,875,982	-7.38%
Projected Change in Fund Balance		\$636,045	(\$388,677)	(\$896,203)	130.58%
Ending Fund Balance		\$5,264,659	\$4,875,982	\$3,979,779	-18.38%
Full Time Positions		54	54	54	
Workload and Performance Measures					
		2023 Actual	2024 Estimated	2025 Projected	
Total number of 911 calls received		85,422	90,000	92,000	
% of calls answered within 10 seconds		91	95	93	
911 calls received to first dispatch (goal is <2 minutes)		2 min 13 sec	2 min 10 sec	2 minutes	
Total number of calls overall		285,757	300,000	320,000	
(all calls into dispatch, includes hang ups, alarms administrative, and non emergency)					

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>



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
35 - Fines & Forfeit	\$390,860	\$325,000	\$357,000	9.85%
36 - Investment Income	66,333	25,000	70,000	180.00%
39 - Other Financing Sracs	-	1,400,000	1,323,000	-5.50%
Revenue Total	\$457,193	\$1,750,000	\$1,750,000	0.00%
Expense				
511 - Salaries	\$277,050	\$371,575	\$300,000	-19.26%
512 - Benefits	22,950	28,425	23,000	-19.09%
53 - Supplies	5,339	1,350,000	1,427,000	5.70%
Operating Expenses	\$305,339	\$1,750,000	\$1,750,000	0.00%
54 - Capital Outlays	\$46,165	-	-	0.00%
Expenditure Total	\$351,504	\$1,750,000	\$1,750,000	0.00%
Net Revenue (Expenditures)	\$105,689	\$0	\$0	0.00%
Beginning Fund Balance	\$1,398,430	\$1,504,119	\$1,504,119	0.00%
Projected Change in Fund Balance	\$105,689	\$0	\$0	0.00%
Ending Fund Balance	\$1,504,119	\$1,504,119	\$1,504,119	0.00%
Full Time Positions				

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.



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
36 - Investment Income	\$30,175	\$1,000	\$31,000	
38 - Miscellaneous Rev	212,367	615,000	220,000	-64.23%
39 - Other Financing Srcs	-	-	380,000	0.00%
Revenue Total	\$242,542	\$616,000	\$631,000	2.44%
Expense				
52 - Purch/Contr Services	-	7,000	-	-100.00%
53 - Supplies	216,177	599,000	631,000	5.34%
Operating Expenses	\$216,177	\$606,000	\$631,000	4.13%
54 - Capital Outlays	-	\$10,000	-	-100.00%
Expenditure Total	\$216,177	\$616,000	\$631,000	2.44%
Net Revenue (Expenditures)	\$26,365	\$0	\$0	0.00%
Beginning Fund Balance	\$633,799	\$660,164	\$660,164	0.00%
Projected Change in Fund Balance	\$26,365	\$0	\$0	0.00%
Ending Fund Balance	\$660,164	\$660,164	\$660,164	0.00%
Full Time Positions				

Victim's Witness Assistance Program

Mission

The mission of the Victim Witness Assistance Program (VWAP) is to offer crime victims and witnesses emotional support during the aftermath of a crime as well as guidance through the complexities of the criminal justice system.

Description

Our Victim Advocates offer the best possible services to citizens who fall victim to crime in Forsyth County. This is achieved by providing comprehensive services which remove barriers, strengthen victims and their families, and foster a healthy transition from victim to survivor. Fund revenues received from a 5 percent charge collected on fines within the Juvenile, State, Superior, and Magistrate Courts of Forsyth County.

Contact

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



<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
35 - Fines & Forfeit	\$183,436	\$131,378	\$165,000	25.59%
36 - Investment Income	4,076	500	5,000	900.00%
37 - Contributions & Donations	-	9,000	-	-100.00%
39 - Other Financing Srcs - Transfers-In	470,814	384,477	498,946	29.77%
Revenue Total	\$658,326	\$525,355	\$668,946	27.33%
Expense				
511 - Salaries	\$318,972	\$222,664	\$321,040	44.18%
512 - Benefits	240,933	234,142	260,158	11.11%
52 - Purch/Contr Services	48,154	37,600	66,300	76.33%
53 - Supplies	3,394	4,150	4,350	4.82%
Operating Expenses	\$611,453	\$498,556	\$651,848	30.75%
55 - InterFund/Dept Chrgs	14,352	16,493	17,098	3.67%
61 - Other Financing Uses	-	10,306	-	-100.00%
Expenditure Total	\$625,805	\$525,355	\$668,946	27.33%
Net Revenue (Expenditures)	\$32,521	\$0	\$0	0.00%
Beginning Fund Balance	\$40,514	\$73,035	\$73,035	0.00%
Projected Change in Fund Balance	\$32,521	\$0	\$0	0.00%
Ending Fund Balance	\$73,035	\$73,035	\$73,035	0.00%
Full Time Positions	3	3	3	

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>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
35 - Fines & Forfeit	\$8,800	\$7,000	\$7,000	0.00%
36 - Investment Income	-	150	150	
39 - Other Financing Srcs - Transfers-In	-	11,460	11,460	0.00%
Revenue Total	\$8,800	\$18,610	\$18,610	0.00%
Expense				
52 - Purch/Contr Services	585	18,610	18,610	0.00%
Expenditure Total	\$585	\$18,610	\$18,610	0.00%
Net Revenue (Expenditures)	\$8,215	\$0	\$0	0.00%
Beginning Fund Balance	\$30,738	\$38,953	\$38,953	0.00%
Projected Change in Fund Balance	\$8,215	\$0	\$0	0.00%
Ending Fund Balance	\$38,953	\$38,953	\$38,953	0.00%
Full Time Positions	-	-	-	

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.

One approved project is the Fowler Water Reclamation Facility (WRF). The 8.6 miles of pipeline will return highly treated water from the WRF to Lake Lanier at 16 million gallons per day, improving drought resiliency for all lake water users. This also secures future water withdrawals as needed.



<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
33 - Intergovern Revenues	\$1,566,027	-	\$1,500,000	0.00%
36 - Investment Income	\$2,130,277	\$500,000	\$2,300,000	
39 - Other Financing Srcs	-	\$47,000,000	\$47,000,000	0.00%
Revenue Total	\$3,696,304	\$47,500,000	\$50,800,000	6.95%
Expense				
511 - Salaries	-	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	-	-	-	0.00%
53 - Supplies	-	-	-	0.00%
Operating Expenses	-	-	-	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	\$1,566,027	\$47,500,000	\$50,800,000	6.95%
61 - Other Financing Uses	-	-	-	0.00%
Expenditure Total	\$1,566,027	\$47,500,000	\$50,800,000	6.95%
Net Revenue (Expenditures)	\$2,130,277	\$0	\$0	0.00%
Beginning Fund Balance	\$46,868,543	\$48,998,820	\$48,998,820	0.00%
Projected Change in Fund Balance	\$2,130,277	\$0	\$0	0.00%
Ending Fund Balance	\$48,998,820	\$48,998,820	\$48,998,820	0.00%

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 Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
31 - Taxes	\$20,030,948	\$16,342,254	\$20,500,000	25.44%
32 - Licenses & Permits	\$39,720	\$33,000	\$33,000	0.00%
33 - Intergovern Revenues	\$502,230	\$330,000	\$500,000	51.52%
35 - Fines & Forfeit	\$124,608	-	-	0.00%
36 - Investment Income	\$489,377	\$6,000	\$500,000	8233.33%
38 - Miscellaneous Rev	\$907	\$1,000	\$1,000	0.00%
Revenue Total	\$21,187,791	\$16,712,254	\$21,534,000	28.85%
Expense				
511 - Salaries	\$5,156,203	\$6,258,271	\$6,615,632	5.71%
512 - Benefits	\$3,222,795	\$3,370,226	\$3,659,835	8.59%
52 - Purch/Contr Services	1,322,600	1,488,452	2,007,798	34.89%
53 - Supplies	2,067,708	2,665,950	2,684,950	0.71%
Operating Expenses	\$11,769,306	\$13,782,899	\$14,968,215	8.60%
55 - InterFund/Dept Chrgs	943,303	1,619,145	1,635,685	1.02%
59 - Contingencies	-	444,560	3,910,829	779.71%
61 - Other Financing Uses	107,688	-	-	0.00%
54 - Capital Outlays	\$64,097	\$865,650	\$1,019,271	17.75%
Expenditure Total	\$12,884,394	\$16,712,254	\$21,534,000	28.85%
Net Cost to General Fund	\$8,303,397	\$0	\$0	0.00%
Full Time Positions	111	111	111	0.00%

Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected
Timing review of all county maintained traffic signals	77	83	86
Complete work Orders to install, repair, or maintain signs	2,602	2,200	2,300
Commercial and Residential Plan Reviews	278	280	285
Number of Stormwater Inspections	12,766	25,500	15,000
Track number of Erosion Inspections	12,766	18,360	15,000
Debris Removal	122	125	120
Emergency Response Calls	72	75	75
Pot Hole repairs	765	750	760
Milling & Deep Patching # Miles Resurfacing	33	35	34
Pick up of dead animals	437	425	430
Tree Cutting # Trees Cut	451	500	525

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

Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
31 - Taxes	-	-	-	0.00%
32 - Licenses & Permits	-	-	-	0.00%
33 - Intergovern Revenues	\$8,424,450	\$7,917,139	\$8,213,530	3.74%
34 - Charges for Services	\$93,679	\$60,000	\$145,000	141.67%
35 - Fines & Forfeit	-	-	-	0.00%
37 - Contributions & Donations	\$309,146	\$58,000	\$63,000	-94.22%
38 - Miscellaneous Rev	-	-	-	0.00%
39 - Other Financing Srcs	\$1,369,067	\$1,090,847	\$1,464,899	0.00%
Revenue Total	\$10,196,341	\$9,125,987	\$9,886,429	8.33%
Expense				
511 - Salaries	\$1,771,010	\$1,603,708	\$1,950,349	21.61%
512 - Benefits	\$494,148	\$566,966	\$830,293	46.44%
52 - Purch/Contr Services	1,496,595	433,448	642,528	48.24%
53 - Supplies	3,395,175	3,294,164	3,404,853	3.36%
Operating Expenses	\$7,156,928	\$5,898,286	\$6,828,023	15.76%
55 - InterFund/Dept Chrgs	111,432	176,319	269,074	52.61%
57 - Other Costs	\$57,450	\$14,050	\$16,000	13.88%
54 - Capital Outlays	\$2,862,527	\$3,037,332	\$2,773,332	-8.69%
Expenditure Total	\$10,188,338	\$9,125,987	\$9,886,429	8.33%
Net Revenue (Expenditures)	\$8,004	\$0	\$0	0.00%

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/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
Total Approved Service Level Requests	\$2,721,500	\$993,005	\$552,194	\$971,608	\$204,693
			2024	2025	
			Adopted	Adopted	% Inc/Dec
Budget Summary:	2023 Actuals	Budget	Budget	Budget	from 2024
Revenue					
31 - Taxes	\$35,222,174	\$35,019,479	\$47,849,617		36.64%
32 - Licenses & Permits	193,631	181,000	181,000		0.00%
34 - Charges for Services	(957,440)	(929,606)	(1,275,517)		37.21%
36 - Investment Income	1,894,490	750,000	2,000,000		166.67%
37 - Contributions & Donations	578	4,000	500		-87.50%
38 - Miscellaneous Rev	39,715	1,000	2,000		100.00%
39 - Other Financing Srcs	45,604	3,301,292	-		-100.00%
Revenue Total	\$36,438,752	\$38,327,165	\$48,757,600		27.21%
Expense					
511 - Salaries	\$20,166,559	\$22,385,658	\$24,812,897		10.84%
512 - Benefits	7,388,812	7,557,411	8,808,908		16.56%
52 - Purch/Contr Services	1,473,134	1,940,562	2,073,602		6.86%
53 - Supplies	1,560,008	1,985,615	2,076,150		4.56%
Operating Expenses	\$30,588,512	\$33,869,246	\$37,771,557		11.52%
55 - InterFund/Dept Chrgs	1,646,396	1,851,527	1,890,908		2.13%
54 - Capital Outlays	4,125,210	2,456,392	7,174,608		192.08%
59 - Contingencies	-	50,000	1,920,527		3741.05%
61 - Other Financing Uses	-	100,000	-		-100.00%
Expenditure Total	\$36,360,118	\$38,327,165	\$48,757,600		27.21%
Net Revenue (Expenditures)	\$78,634	\$0	\$0		0.00%
Beginning Fund Balance	\$20,166,438	\$20,245,072	\$16,943,780		-16.31%
Projected Change in Fund Balance	\$78,634	(\$3,301,292)	\$0		-100.00%
Ending Fund Balance	\$20,245,072	\$16,943,780	\$16,943,780		0.00%
Full Time Positions	240	240	256		
Workload and Performance Measures					
	2023	2024	2025		
	Actual	Estimated	Projected		
Emergency Responses/Incidents	17,594	18,051	18,513		
Apparatus Dispatched	21,976	22,525	23,088		
Average Response Time	5:19 mins	5:00 mins	5:00 mins		
Total Number of Inspections	11,365	13,250	15,105		
Education/Training Events	338	340	345		
Smoke Alarms Inspected/Installed	144	150	155		

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.

Forsyth County passed an ordinance this year that increases the hotel/motel tax from 5% to 8%, which is the state maximum allowed. The county's state delegation unanimously advanced it earlier in 2024. The increase takes effect in December 2024 and the 2025 Adopted Budget reflects this change.

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



Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
31 - Taxes	\$1,121,902	\$600,000	\$2,333,556	288.93%
Revenue Total	\$1,121,902	\$600,000	\$2,333,556	288.93%
Expense				
511 - Salaries	\$311,731	-	-	0.00%
512 - Benefits	-	-	-	0.00%
52 - Purch/Contr Services	1,410	-	-	0.00%
53 - Supplies	-	-	1,312,625	0.00%
Operating Expenses	\$313,141	-	\$1,312,625	0.00%
55 - InterFund/Dept Chrgs	-	-	-	0.00%
57 - Other Costs	808,761	600,000	1,020,931	70.16%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$1,121,902	\$600,000	\$2,333,556	288.93%
Net Revenue (Expenditures)	\$0	\$0	\$0	0.00%



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Capital Outlay

Capital Fund

Description

The Capital Outlay Fund accounts for all financial resources to be used for the acquisition and construction of major capital projects. Expenditures for the preservation, development, improvement or acquisition of lands, buildings or certain associated equipment.



2025 Projects

Freedom Park- Administration Building	\$ 46,703,343
Freedom Park- Employee Center	14,321,294
Capital Replacement Program	4,250,000
Neighborhood Identity	7,982,558
Beautification Fund	2,221,175
Site Improvements	4,306,216
Old Matt School House	1,354,500
Capital Improvement Program	10,769,462
Other	1,304,061
	<u>\$ 93,212,609</u>

Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
31 - Taxes	\$60,208	\$70,000	\$70,000	0.00%
34 - Charges for Services	20,000	50,000	50,000	0.00%
36 - Investment Income	3,168,062	760,000	760,000	
38 - Miscellaneous Rev	76,564	-	-	0.00%
39 - Other Financing Srcs	36,059,847	119,498,642	92,332,609	-22.73%
Revenue Total	\$39,384,681	\$120,378,642	\$93,212,609	-22.57%
Expense				
52 - Purch/Contr Services	\$1,014,593	\$387,500	\$100,000	-74.19%
53 - Supplies	132	-	-	0.00%
54 - Capital Outlays	9,617,761	119,992,382	93,112,609	-22.40%
Expenditure Total	\$10,632,486	\$120,379,882	\$93,212,609	-22.57%

GO & SPLOST 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.



	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
<u>Budget Summary:</u>				
Revenue				
31 - Taxes	\$18,698,005	\$22,897,694	\$15,437,175	-32.58%
34 - Charges for Services	(\$577,394)	(\$600,500)	(\$80,000)	-86.68%
36 - Investment Income	\$802,012	\$350,000	\$50,000	-85.71%
39 - Other Financing Srcs	\$25,702,750	\$19,701,750	\$19,703,250	0.01%
Revenue Total	\$44,625,373	\$42,348,944	\$35,110,425	-17.09%
Expense				
52 - Purch/Contr Services	68,498	10,000	75,000	650.00%
58 - Debt Service	\$45,818,943	\$42,338,944	\$34,151,944	-19.34%
59 - Contingencies	-	-	\$883,481	0.00%
Expenditure Total	45,887,441	42,348,944	35,110,425	-17.09%
Net Revenue (Expenditures)	(\$1,262,068)	\$0	\$0	0.00%
Beginning Fund Balance	\$12,331,998	\$11,069,929	\$11,069,929	0.00%
Projected Change in Fund Balance	(\$1,262,068)	\$0	\$0	0.00%
Ending Fund Balance	\$11,069,929	\$11,069,929	\$11,069,929	0.00%
Full Time Positions				

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Water and Sewer Fund				
General Non-Department	\$32,563	-	-	-
Waste Water Treatment	12,163,216	13,438,822	14,705,113	9.4%
Sewer Services	2,789,262	2,821,000	3,040,000	7.8%
General Operations	14,052,609	36,088,962	34,588,302	-4.2%
Commercial Services	2,286,714	2,823,377	2,852,367	1.0%
Engineering	5,094,091	6,730,800	7,132,693	6.0%
Meter Services	588,375	798,403	847,221	6.1%
Water Services	1,216,888	1,285,000	1,485,000	15.6%
Waste Water Treatment Facility	8,296,936	9,811,706	10,356,342	5.6%
Maintenance	6,980,723	7,184,730	8,132,957	13.2%
Capital - General Operations	19,101,076	22,150,000	22,250,000	0.5%
Total Water & Sewer Fund	\$72,569,890	\$103,132,800	\$105,389,995	2.2%
Recycling & Solid Waste Fund				
Litter Detail	\$88,213	\$110,476	\$123,429	11.7%
Recycling & Solid Waste	1,870,908	2,058,495	2,488,548	20.9%
Landfill - Unrestricted	250,000	250,000	250,000	0.0%
Landfill - Restricted ¹	331,743	312,846	942,023	201.1%
Total Recycling & Solid Waste Fund	\$2,540,864	\$2,731,817	\$3,804,000	39.2%
TOTAL ENTERPRISE FUNDS	\$75,110,754	\$105,864,617	\$109,193,995	39.2%

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>



Fowler Water Reclamation Upgrades

Water reclamation facilities remove contaminants from household and commercial wastewater through a series of physical, chemical and biological treatment processes.

- 2 yr project completed in 2024 within budget
- Expanded wastewater treatment capacity from 5 million gallons per day (mgd) to 7.5 mgd
- Upgrade of the influent pump station to enhance system reliability and to accommodate increased wastewater flows
- Addition of two membrane bioreactor (MBR) tanks
- Addition of a new chemical facility for increased capacity treatment

Septic Tank Pump-Out Program

What is it? Participants eligible for the program can receive a \$100 rebate credit toward their water bill for pumping out their septic tank.

Who is eligible? Individuals must be a residential water customer of the Forsyth County Department of Water & Sewer, the property owner of the residence, and use a septic system for wastewater disposal. Individuals who obtain their water from a well or get water service from another provider are not eligible.

Water & Sewer (Continued)

Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(1) Capital Improv. Projects Engineer - FT (120)	\$110,084	\$72,654	\$35,323	\$1,238	\$869
Mulcher Drum Head with Cooler	42,215			42,215	
Vaughn Chopper Pump - Fowler WRF	75,000			75,000	
Grinder Cartridge - Lower Big Creek LS	50,000			50,000	
PLC for Centrifuge Panel	60,000			60,000	
Ozone Sample Sink Drain Reroute - Antioch	60,000			60,000	
PS VFD Package Pumping System - Shiloh	75,000			75,000	
Total Approved Service Level Requests	\$472,299	\$72,654	\$35,323	\$363,453	\$869
Budget Summary:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
32 - Licenses & Permits	\$186,449	\$100,200	\$154,500		54.2%
33 - Intergovern Revenues	65,386	32,900	37,500		14.0%
34 - Charges for Services	74,296,118	87,418,700	85,718,995		-1.9%
36 - Investment Income	4,427,855	306,000	1,270,000		315.0%
37 - Contributions & Donations	21,054,946	15,040,000	18,001,000		19.7%
38 - Miscellaneous Rev	187,893	225,000	188,000		-16.4%
39 - Other Financing Srcs	81,035	10,000	20,000		100.0%
Revenue Total	\$100,299,681	\$103,132,800	\$105,389,995		2.2%
Expense					
511 - Salaries	\$8,114,318	\$9,236,380	\$9,920,858		7.4%
512 - Benefits	4,144,315	4,335,247	4,669,094		7.7%
52 - Purch/Contr Services	16,675,424	21,028,387	22,022,354		4.7%
53 - Supplies	14,222,208	15,788,672	16,597,626		5.1%
Operating Expenses	\$43,156,266	\$50,388,686	\$53,209,932		5.6%
55 - InterFund/Dept Chrgs	\$1,242,896	\$1,873,751	\$1,694,855		-9.5%
56 - Deprec/Amortization	18,749,102	22,150,000	22,150,000		0.0%
57 - Other Costs	1,522,550	1,006,000	1,441,000		43.2%
58 - Debt Service	7,777,144	7,603,105	7,316,155		-3.8%
59 - Contingency	-	17,016,080	16,390,892		-3.7%
54 - Capital Outlays	\$154,496	\$3,095,178	\$3,187,161		3.0%
Expenditure Total	\$72,602,454	\$103,132,800	\$105,389,995		2.2%
Net Revenue (Expenditures)	\$27,697,227	\$0	\$0		-100.0%
Beginning Fund Balance	\$605,293,920	\$632,991,147	\$632,991,147		0.0%
Projected Change in Fund Balance	\$27,697,227	\$0	\$0		-100.0%
Ending Fund Balance	\$632,991,147	\$647,007,227	\$647,007,227		0.0%
Full Time Positions	145	145	146		
Workload and Performance Measures	2023 Actual	2024 Estimated	2025 Projected		
Grease trap compliance inspection (monthly average)	87	175	180		
Semi-annual component inspections	17	15	14		
Polybutylene services lines replaced with copper lines	939	750	750		
CCTV Roadway Sewer Lines (linear feet)	479,776	450,000	275,000		
SL-Ratt Sewer Lines (linear feet)	504,743	350,000	350,000		
Cleaning of Sewer Lines (linear feet)	203,723	150,000	150,000		
Re-line Sewer Lines (linear feet)	N/A	2,800	2,800		
Manhole Inspections	16,508	15,000	15,000		
Water lines of leak detection verification (miles)	310	330	330		
Prelim Plans, Final Plats and As-builts reviews	1,428	1,450	1,475		
UPC Tickets Located	25,567	27,750	27,750		
Construction Inspections	-	8,000	8,250		
Score on Customer Service Satisfaction Surveys (goal of 4.5)	4.7	4.7	4.7		
Percent of calls handled within 2 minutes (goal of 98%)	99.3%	98.0%	98.0%		

Recycling & Solid Waste

Mission

The mission of the Forsyth County Recycling and Solid Waste Department is to manage the county's solid waste in an environmentally sound, cost effective, socially responsible and safe manner, in accordance with the vision of the Forsyth County Comprehensive Solid Waste Plan.

Description

The Recycling and Solid Waste Department is responsible for the collection of recyclables and bagged household trash at the three convenience centers in Forsyth County.

Contact

Website:

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



Budget Changes					
Current Service Level:	Total	Salary	Benefits	Capital	Non-Capital
(4) Scrap Metal Recycling Containers	\$34,000	\$0	\$0	\$34,000	\$0
Permanent Landfill Ground Water Treatment System	500,000	-	-	-	500,000
(6) Recycling Center Attendants - part-time 104	113,414	105,354	8,060	-	-
Total Current/Revised Service Level Requests	\$647,414	\$105,354	\$8,060	\$34,000	\$500,000
Budget Summary:					
	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$2,990,985	\$2,594,000	\$3,554,000	37.01%	
36 - Investment Income	222,143	100,000	230,000	130.00%	
38 - Miscellaneous Rev	23,857	20,000	20,000	0.00%	
39 - Other Financing Srcs	-	17,817	-	-100.00%	
Revenue Total	\$3,236,985	\$2,731,817	\$3,804,000	39.25%	
Expense					
511 - Salaries	\$727,208	\$839,492	\$1,006,987	19.95%	
512 - Benefits	433,378	424,416	409,337	-3.55%	
52 - Purch/Contr Services	701,004	844,150	1,413,150	67.41%	
53 - Supplies	80,260	94,500	89,000	-5.82%	
Operating Expenses	\$1,941,850	\$2,202,558	\$2,918,474	32.50%	
55 - InterFund/Dept Chrgs	137,604	170,459	179,163	5.11%	
56 - Deprec/Amortization	\$71,020	-	\$72,000	0.00%	
59 - Contingencies	-	-	\$229,063	0.00%	
61 - Other Financing Uses	\$320,823	\$250,000	\$250,000	0.00%	
54 - Capital Outlays	\$69,567	\$108,800	\$155,300	42.74%	
Expenditure Total	\$2,540,864	\$2,731,817	\$3,804,000	39.25%	
Net Revenue (Expenditures)	\$696,121	\$0	\$0	0.00%	
Full Time Positions	15	15	15		
Workload and Performance Measures					
	2023 Actual	2024 Estimated	2025 Projected		
Pounds scrap metal collected at the 3 recycling centers	816,791	900,000	1,000,000		
Number of loads of scrap metal	15	16	14		
Paying customers that use the convenience centers	129,000	130,000	132,000		
Loads of recyclables/loads of trash hauled at the 3 centers	59 / 5	60 / 6	61 / 6		

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	% Change
Risk Management	\$3,594,805	\$4,051,991	\$4,000,300	-1.3%
Employee Health Benefits	35,818,097	36,150,315	41,955,895	16.1%
Workers' Compensation	1,772,668	1,844,246	2,038,475	10.5%
Fleet Maintenance	3,101,987	3,035,526	3,738,681	23.2%
TOTAL INTERNAL SERVICE FUNDS	\$44,287,557	\$45,082,078	\$51,733,351	14.8%

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>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
34 - Charges for Services	\$2,486,844	\$2,660,920	\$3,112,801	16.98%
36 - Investment Income	\$45,625	\$30,000	\$50,000	
38 - Miscellaneous Rev	\$332,329	\$150,000	\$200,000	33.33%
39 - Other Financing Srcs	-	\$1,211,071	\$637,499	-47.36%
Revenue Total	\$2,864,797	\$4,051,991	\$4,000,300	-1.28%
Expense				
511 - Salaries	\$157,877	\$230,915	\$244,860	6.04%
512 - Benefits	\$63,025	\$98,478	\$105,462	7.09%
52 - Purch/Contr Services	3,337,843	3,677,106	3,603,799	-1.99%
53 - Supplies	789	5,500	5,500	0.00%
Operating Expenses	\$3,559,533	\$4,011,999	\$3,959,621	-1.31%
55 - InterFund/Dept Chrgs	35,272	39,992	40,679	1.72%
Expenditure Total	\$3,594,805	\$4,051,991	\$4,000,300	-1.28%
Net Revenue (Expenditures)	(\$730,008)	\$0	\$0	0.00%
Beginning Fund Balance	\$1,026,286	\$296,278	\$296,278	0.00%
Projected Change in Fund Balance	(\$730,008)	\$0	\$0	0.00%
Ending Fund Balance	\$296,278	\$296,278	\$296,278	0.00%
Full Time Positions	3	3	3	

Workload and Performance Measures

	2023 Actual	2024 Estimated	2025 Projected
Risk: Non-Workers' Compensation Liability Claims Reported	213	360	420
Risk: Non-Workers' Compensation Ins Claims Resolved	190	345	410
Risk: Liability Claim Average Cost	\$4,000	\$4,200	\$4,410
Risk: Number of Workers' Comp Claims Reported	227	240	264

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.



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Budget Changes					
Current/Revised Service Level:	Total	Salary	Benefits	Capital	Non-Capital
Wellness Incentive Program	\$350,000	\$0	\$0	\$0	\$350,000
PTSD Insurance Coverage for 800 First Responders	124,000	-	124,000	-	-
Parental Leave	150,000	-	150,000	-	-
Total Approved Service Level Requests	\$624,000	\$0	\$274,000	\$0	\$350,000
<u>Budget Summary:</u>	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$35,299,043	\$35,689,200	\$41,255,895		15.60%
36 - Investment Income	\$622,362	\$200,000	\$650,000		
38 - Miscellaneous Rev	\$66,914	\$50,000	\$50,000		0.00%
39 - Other Financing Srcs	-	\$211,115	-		-100.00%
Revenue Total	\$35,988,320	\$36,150,315	\$41,955,895		16.06%
Expense					
511 - Salaries	\$48,109	\$85,021	\$203,500		139.35%
512 - Benefits	\$4,193,559	\$3,627,410	\$5,224,284		44.02%
52 - Purch/Contr Services	492,322	1,059,460	332,327		-68.63%
53 - Supplies	8,434	92,700	334,680		261.04%
Operating Expenses	\$4,742,424	\$4,864,591	\$6,094,791		25.29%
55 - InterFund/Dept Chrgs	27,731,232	27,120,193	29,145,299		7.47%
56 - Deprec/Amortization	60,701	-	65,000		0.00%
59 - Contingencies	-	\$1,165,531	\$3,650,805		213.23%
61 - Other Financing Uses	\$3,283,740	\$3,000,000	\$3,000,000		0.00%
Expenditure Total	\$35,818,097	\$36,150,315	\$41,955,895		16.06%
Net Revenue (Expenditures)	\$170,223	\$0	\$0		0.00%
Beginning Fund Balance	\$6,156,191	\$6,326,414	\$6,115,299		-3.34%
Projected Change in Fund Balance	\$170,223	(\$211,115)	\$0		-100.00%
Ending Fund Balance	\$6,326,414	\$6,115,299	\$6,115,299		0.00%
Full Time Positions		2	2		2

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:	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024
Revenue				
34 - Charges for Services	\$1,462,488	\$1,564,861	\$1,564,861	0.00%
36 - Investment Income	91,447	49,500	95,000	91.92%
38 - Miscellaneous Rev	494,539	40,000	40,000	0.00%
39 - Other Financing Srcs	-	189,885	338,614	78.33%
Revenue Total	\$2,048,474	\$1,844,246	\$2,038,475	10.53%
Expense				
511 - Salaries	\$115,939	\$73,084	\$66,626	-8.84%
512 - Benefits	1,592,378	1,682,404	1,880,992	11.80%
52 - Purch/Contr Services	23,640	43,000	45,000	4.65%
53 - Supplies	-	-	-	0.00%
Operating Expenses	\$1,731,957	\$1,798,488	\$1,992,618	10.79%
55 - InterFund/Dept Chrgs	40,711	45,758	45,857	0.22%
57 - Other Costs	-	-	-	0.00%
54 - Capital Outlays	-	-	-	0.00%
Expenditure Total	\$1,772,668	\$1,844,246	\$2,038,475	10.53%
Net Revenue (Expenditures)	\$275,805	\$0	\$0	0.00%
Beginning Fund Balance	\$1,072,347	\$1,348,152	\$1,158,267	-14.08%
Projected Change in Fund Balance	\$275,805	(\$189,885)	(\$338,614)	78.33%
Ending Fund Balance	\$1,348,152	\$1,158,267	\$819,653	-29.23%
Full Time Positions	3	3	3	

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:	Total	Salary	Benefits	Capital	Non-Capital
Heavy Duty Transmission Jack	\$10,600	\$0	\$0	\$10,600	\$0
(2) Auto/Equip Technician	158,794	86,158	66,119	1,600	4,917
(1) Supervisor for Secondary Service Center	87,919	51,041	33,669	1,550	1,659
Total Approved Service Level Requests	\$257,313	\$137,199	\$99,788	\$13,750	\$6,576
Budget Summary:					
	2023 Actuals	2024 Adopted Budget	2025 Adopted Budget	% Inc/Dec from 2024	
Revenue					
34 - Charges for Services	\$1,771,182	\$1,872,637	\$2,718,622	45.18%	
38 - Miscellaneous Rev	22,633	20,000	20,000	0.00%	
39 - Other Financing Srcs	1,274,630	1,142,889	1,000,059	-12.50%	
Revenue Total	\$3,068,444	\$3,035,526	\$3,738,681	23.16%	
Expense					
511 - Salaries	\$899,831	\$1,035,179	\$1,266,257	22.32%	
512 - Benefits	521,501	473,152	627,698	32.66%	
52 - Purch/Contr Services	1,324,432	1,234,820	1,554,597	25.90%	
53 - Supplies	112,715	67,900	97,000	42.86%	
Operating Expenses	\$2,858,479	\$2,811,051	\$3,545,552	26.13%	
55 - InterFund/Dept Chrgs	170,852	175,475	179,379	2.22%	
56 - Deprec/Amortization	72,655	-	-	0.00%	
54 - Capital Outlays	-	49,000	13,750	-71.94%	
Expenditure Total	\$3,101,987	\$3,035,526	\$3,738,681	23.16%	
Net Revenue (Expenditures)	(\$33,542)	\$0	\$0	0.00%	
Full Time Positions	16	16	19		
Workload and Performance Measures					
	2023 Actual	2024 Estimated	2025 Projected		
Total Labor Hours Applied to Repair Orders	3,562	3,700	3,500		
Average Labor Hours / Repair Order	12,780 hrs	12,000 hrs	12,530 hrs		
Technician Labor Productivity (Goal of 70%)	3.58 hr	2.9 hr	3.58 hr		
Units Out of Service (12 month average)	70.10%	70.00%	72.00%		
Preventative Maintenance Compliance (12 month average)	3.05%	<3.57%	<3.00%		
Unit Downtime Average (Hours)	66.65	34.65	36.63		
Ford Warranty Repair Totals	165	195	225		
Ford Warranty Dollar Reimbursements	\$ 23,855.88	\$ 34,284.00	\$ 39,557.25		
Ford CPA Program Rebates	\$ 7,421.00	\$ 8,770.28	\$ 10,119.55		
Yearly Parts Purchase Cost	\$ 779,335.00	\$ 720,000.00	\$ 725,000.00		



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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/Website
Administration	770-781-2101	770-781-2199
Alcohol Licenses	770-886-2830	-
Alcohol Servers Permits	770-781-2105	-
Animal Services	770-781-2138	770-781-5893
Animal Services (Non-Emergency Line)	770-781-3087	-
Animal Shelter (Pet Resource Center)	678-965-7185	770-889-8108
Board of Commissioners	770-781-2101	770-781-2199
Building & Licensing-BECON	770-781-2114	770-781-2193
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
Employment Services	770-781-3088	770-205-4698
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
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/Website
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 (After Hours/Water 911 Center (Non-Emergency Line)	770-781-2160 770-781-3087	770-205-4515 -

Other Governmental Services

Department	Phone	Fax/Website
City of Cumming - City Hall	770-781-2010	www.cityofcumming.net
Forsyth County Chamber of Commerce	770-887-6461	http://www.focochamber.org
Forsyth County Dept. of Family & Children Services	770-781-6700	www.dfcs.georgia.gov/contacts/forsyth-county
Forsyth County Dept. of Family & Children Services (Hotline)	770-887-1121	-
Forsyth County Government	770-781-2101	www.forsythco.com
Forsyth County News	770-887-3126	www.forsythnews.com
Forsyth County Public Library	770-781-9840	www.forsythpl.org
Forsyth County Recycling Center	770-205-3010	www.forsythco.com
Forsyth County Public Schools	770-887-2461	www.forsyth.k12.ga.us
Georgia Department of Labor	770-528-6100	www.dol.state.ga.us
Georgia Federal Credit Union	770-889-7843	www.gucu.org
Humane Society of Forsyth County	770-887-6480	www.forsythpets.org
Sawnee Cultural Arts Center	770-889-4977	www.sawneeart.org
Social Security Administration	770-532-7506	www.ssa.gov
U.S. Postal Office (Cumming)	770-886-2388	www.usps.com

Position Schedule

DIVISION	DEPARTMENT	2023 FT	2024 FT	2025 FT	VARIANCE FY 2025 vs FY 2024	NOTE #
GENERAL GOVERNMENT	Administration	8	8	8	0	
	Board of Commissioners	5	5	5	0	
	Communications	7	7	7	0	
	Finance	21	21	21	0	
	Geographic Information Service (GIS)	11	11	12	1	1B
	Information Systems & Technology (IS&T)	19	19	22	3	1C
	Employment Services	13	13	18	5	1D
	Procurement	11	11	11	0	
	Public Facilities	26	26	27	1	1E
	Tax Assessors	40	40	40	0	
	Tax Commissioner - Administration	44	44	44	0	
	Voter Registration	10	11	13	2	1F
GENERAL GOVERNMENT TOTAL		215	216	228	12	
JUDICIAL SYSTEM	Accountability Court	8	8	8	0	
	Clerk of Courts	33	33	33	0	
	Court Administration	12	12	12	0	
	District Attorney's Office	9	9	9	0	
	Indigent Defense	5	5	5	0	
	Juvenile Court & Judges	11	11	12	1	2A
	Magistrate Court	12	12	13	1	2B
	Pre-Trial Services	4	4	4	0	
	Probate Court	14	14	15	1	2C
	State Court Judge	9	9	9	0	
	State Court Solicitor's Office	20	21	21	0	
	Superior Court	2	2	2	0	
JUDICIAL TOTAL		139	140	143	3	
PUBLIC SAFETY	Coroner's Office	1	1	1	0	
	Public Safety Radio System	1	1	1	0	
	Emergency Management	3	4	4	0	
	Sheriff's Office	505	507	517	10	
	PUBLIC SAFETY TOTAL		510	513	523	10
PUBLIC HEALTH & WELFARE	Animal Services	10	11	12	1	4A
	Animal Shelter (Pet Resource Center)	22	22	25	3	4B
	Public Transportation	15	15	17	2	
	Senior Services	25	25	26	1	4D
	PUBLIC HEALTH & WELFARE TOTAL		72	73	80	7
CULTURE & RECREATION	Parks & Rec - Administration Division	7	7	7	0	
	Parks & Rec - Athletic Division	7	7	7	0	
	Parks & Rec - Lake Division	6	10	10	0	
	Parks & Rec - Natural Resource Mgmt Division	12	12	12	0	
	Parks & Rec - Park Operations Division	38	38	38	0	
	Parks & Rec - Recreation Division	20	20	22	2	5A
	RECREATION & CULTURE TOTAL		90	94	96	2

Position Schedule (continued)

DIVISION	DEPARTMENT	2023 FT	2024 FT	2025 FT	VARIANCE FY 2025 vs FY 2024	NOTE #
HOUSING & DEVELOPMENT	B&L - Administration	6	5	5	0	
	B&L - Inspections	20	20	20	0	
	B&L - Permitting	10	10	10	0	
	B&L - Commercial Plan Review	4	4	4	0	
	B&L - Residential Plan Review	0	0	0	0	
	Business License	7	7	8	1	1A
	Building & Licensing-BECON Total	47	46	47	1	
	Capital Projects Management	12	13	15	2	6A
	Code Compliance	10	10	12	2	6B
	Park Rangers	7	9	9	0	
	Natural Resources & Conservation	1	1	1	0	
	Planning & Community Development	35	36	36	0	
HOUSING & DEVELOPMENT TOTAL	65	69	73	4		
ENGINEERING	Engineering - Administration	21	21	21	0	
	Engineering - Storm Water	14	14	14	0	
	Engineering - Traffic	6	6	6	0	
	Roads & Bridges	70	70	70	0	
	ENGINEERING TOTAL	111	111	111	0	
FIRE DEPARTMENT	Fire - Administration	49	49	53	4	7A
	Fire - Fire Fighting	186	186	198	12	7A
	Fire - Fire Fighting (SAFER Grant)	0	0	0	0	
	Fire - Maintenance	5	5	5	0	
	FIRE TOTAL	240	240	256	16	
SPECIAL REVENUE FUNDS- OTHER	Drug Abuse Treatment and Education (DATE) 212	5	3	3	0	
	E-911 Center Fund 215	54	54	54	0	
	Victim Witness Fund 230	3	3	3	0	
	SPECIAL REVENUE FUNDS- OTHER TOTAL	62	60	60	0	
WATER & SEWER	Water - Commercial Services	22	22	22	0	
	Water - Engineering	40	40	41	1	8A
	Water - Maintenance	72	72	72	0	
	Water - Meter Services	5	5	5	0	
	Water - Waste Water Treatment	6	6	6	0	
	WATER & SEWER TOTAL	145	145	146	1	
RECYCLING & SOLID WASTE	Landfill- Restricted	2	2	2	0	
	Litter Detail	1	1	1	0	
	Recycling & Solid Waste	12	12	12	0	
	RECYCLING & SOLID WASTE TOTAL	15	15	15	0	
INTERNAL SERVICE FEE FUNDS	Risk Management	3	3	3	0	
	Employee Health Benefits	2	2	2	0	
	Workers' Compensation	3	3	3	0	
	Fleet Services	16	16	19	3	9A
	INTERNAL SERVICE FEE FUNDS TOTAL	24	24	27	3	
GRAND TOTAL FULL-TIME EMPLOYEES		1,735	1,746	1,805	59	

Position Schedule Changes

NOTES:

Full-time (FT) employees are scheduled to work 2,080 hours per year including vacation and sick leave with the exception of the Sheriff's Office and Fire Fighters. The Board of Commissioners approved fifty-nine new full-time positions for the 2025 Budget.

Changes in positions FY 2025:

- (1) The following positions were added under General Government:
 - A. Business License: Added (1) Building Inspector in 2025.
 - B. GIS: Added (1) GIS Analyst
 - C. IS&T: Added (1) Application Admin Sr, (1) Lan Support Tech, (1) Systems Analyst
 - D. Employment Services: Added (1) Payroll & Compensation Asst, (4) Workday Staff Positions
 - E. Public Facilities: (1) Maintenance Worker for Animal Shelter
 - F. Voter Registration: (2) Voter Registration & Election Specialists II
- (2) The following positions were added under Judicial System:
 - A. Juvenile Court: Added (1) Admin Specialist Sr. in 2025
 - B. Magistrate Court: Added (1) Staff Attorney
 - C. Probate Court: Added (1) Staff Attorney
- (3) The following positions were added under Public Safety:
 - A. Sheriff's Office: Added (2) Crime Scene Analysts, (5) Deputy Sheriff II, (1) Deputy Sheriff Sergeant, (2) Inmate Service Specialists) in 2025
- (4) The following positions were added under Public Health and Welfare:
 - A. Animal Services: Added (1) Animal Srvc Officer II in 2025
 - B. Animal Shelter - Added (2) Animal Shltr Specialists, (1) Admin Specialists Sr. in 2025.
 - C. Public Transportation: Added (2) Van Drivers in 2025
 - D. Senior Services: Added (1) Maintenance Worker
- (5) The following positions were added under Culture & Recreation:
 - A. Parks & Rec: Added (1) Rec Program Team Leader, (1) Specialty Rec Manager in 2025.
- (6) The following positions were added, reduced, or reallocated under Housing & Development
 - A. Capital Projects Management: Added (1) Project Manager Sr, (1) Utility Coord. Manager in 2025.
 - B. Code Compliance - Added (1) Code Compliance Officer Sr, (1) Dispatcher in 2025.
- (7) The following positions were reallocated under the Fire Fund 505:
 - A. Fire: Added (3) Fire Inspectors, (1) Fire Investigator, (12) Firefighters in 2025.
- (8) The following positions were reallocated under the Water & Sewer Fund:
 - A. Water: Added (1) Capital Improvements Projects Engineer
- (9) The following positions were reallocated under the Internal Service Fee Fund:
 - A. Fleet: Added (1) Supervisor, (2) Auto/Equip Technicians



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Grant Policies & Procedures

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

PREFACE

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

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

The following policies and procedures shall apply to any grant for which the County is serving as a fiduciary, grant applicant, or project funding participant (including but not limited to situations where the County provides a required match). These policies and procedures shall apply anytime the County serves in such capacity, including but not limited to situations where the County is serving in such capacity for a constitutional officer, judicial office, private entity, etc. When the County is serving as a fiduciary, grant applicant, or project participant for any constitutional officer, judicial office, private entity, etc., such officer or entity must sign an acknowledgment stating that the officer or entity has knowledge of these policies and procedures and will fully comply with all applicable laws, rules, regulations, policies, procedures, and other terms and conditions related to the grant.

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

DISCLAIMER

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

UPDATES AND REVISIONS

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

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

Grant Policies & Procedures (continued)

CHAPTER 1: PURPOSE, SCOPE, AND AUTHORITY

PURPOSE

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

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

SCOPE

Support and Control

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

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

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

What is a Government Grant?

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

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

Grant Policies & Procedures (continued)

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

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

GOVERNING LAWS AND REGULATIONS

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

CHAPTER 2: FORSYTH COUNTY GRANTS ADMINISTRATION POLICY

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

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

CHAPTER 3: ROLES AND RESPONSIBILITIES

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

THE BOARD OF COMMISSIONERS COUNTY MANAGER FINANCE DEPARTMENT

- Finance Director
- Grant Manager

DEPARTMENTS AND AGENCIES

- Department Director
- Department Grant Administrator
- Department Support Staff

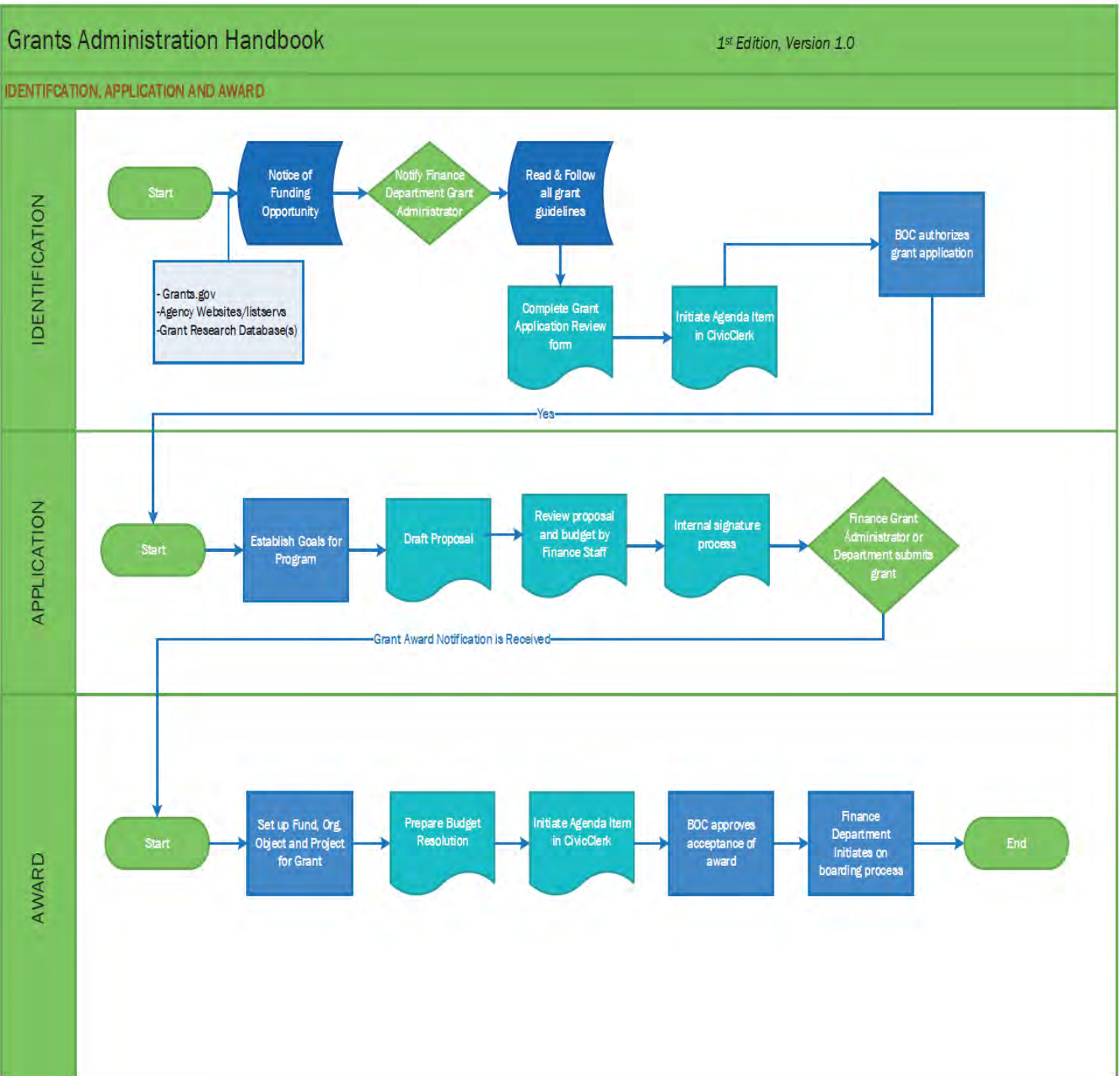
COUNTY ATTORNEY CONSTITUTIONAL OFFICERS

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)

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 on-line through a common web site. <https://www.grants.gov>

GRANT SEEKING PROCESS

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

Grant Strategy Planning:

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

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

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

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

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

Programmatic Considerations include:

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

Grant Policies & Procedures (continued)

Grants Awarded in 2024

Local Road Assistance Administration Funds (LRA), Georgia Department of Transportation

\$3,753,891 - Resurfacing road projects county-wide

Energy Efficiency and Conservation Block Grant (EECBG), U.S. Department of Energy

\$259,710 - Grant will finance the purchase of (2) propane-fueled buses for Forsyth County public transportation

Staffing for Adequate Fire and Emergency Response (SAFER) Grant, Federal Emergency Management Agency

\$4,220,520 - Grant will provide funding for 12 new Forsyth County firefighters and pay their salaries for three years

Other Grants Awarded:

Comprehensive Opioid, Stimulant and Substance Use Program (COSSUP)

\$340,177 - Medically assisted treatment of opioid and alcohol addiction

State and Local Cybersecurity Grant

\$211,500 - Training professional services, equipment for county cybersecurity

Council of Accountability Court Judges Grant

\$125,691 - Medical Health Court

\$185,090 - Drug Court

\$ 94,596 - DUI Court

Dog and Cat Sterilization Program

\$6,000 - Dog and Cat Sterilization Procedures

Highway Enforcement of Aggressive Traffic (Heat) Grant

\$166,560 - Governor's Office of Highway Safety funding for traffic safety enforcement

Legacy Link

\$397,934 - Congregate and Homebound Meals, Respite, and Wellness Services - Senior Services

Grant Revenues

A grant is a multi-defined funding instrument used by the county to subsidize programs and projects that fit within the funding criteria of each respective grantor. Grants are an exceptional way to fund county projects; however, they come with the expectation that all work, including the management of the grant award, will follow the highest standards of the regulatory and budgetary requirements set by the grantor and the county. Failure to comply with such requirements can lead to a loss of goodwill and the return of funds. Inadequate review of the grant proposals or grant awards may lead to spending county funds to support grant projects inconsistent with overall county's strategic direction or may commit the county to spending beyond the grant period.

To ensure grant compliance, the county's Grant Manager manages grant administration practices that are set forth by the county's Grant Policies and Procedures for the application of the grant proposals and the administration of grants awarded to: (1 ensure the efficiency and impact of grant funded programs, services and capital improvements; (2 increase grant revenues; (3 limit the county's exposure to grant related legal liability; and (4 assure grantors and the public that the county achieves grant responsibilities with the highest of standards.

Grant awards listed are guaranteed funds for the 2025 budget and other grant proposals may be awarded throughout the budget year.

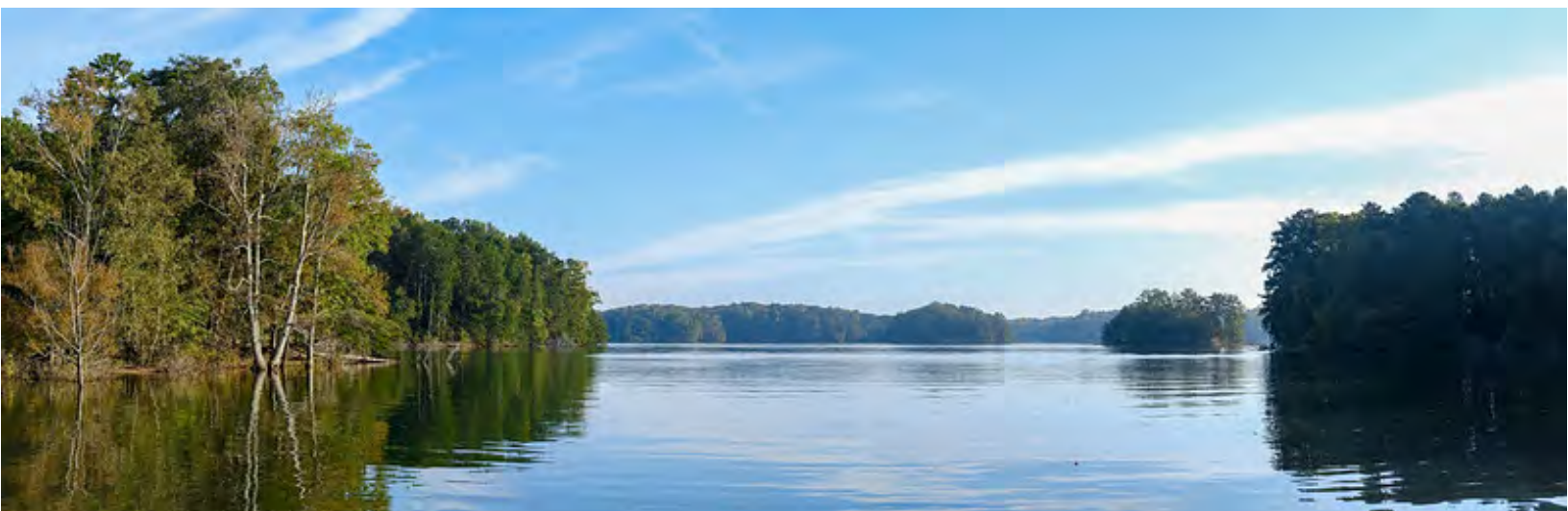


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Acronyms

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:

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



Acronyms (continued)

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



Budget Glossary and Terms

A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Glossary and Terms (continued)

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

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

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

B

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

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

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

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

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

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

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

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

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

Budget Glossary and Terms (continued)

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

Budget Glossary and Terms (continued)

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

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

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

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

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

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

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

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

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

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

CONTRACTUAL SERVICES - SERVICES PROVIDED BY OUTSIDE VENDORS THAT HAVE CONTRACTUAL AGREEMENTS THE FORSYTH COUNTY TO PROVIDE MAINTENANCE AND OTHER SERVICES.

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

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

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

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

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

Budget Glossary and Terms (continued)

D

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Glossary and Terms (continued)

E

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

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

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

ENCUMBRANCE - COMMITMENTS FOR UNPERFORMED CONTRACTS OF GOODS AND SERVICES.

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

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

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

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

F

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

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

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

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

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

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

Budget Glossary and Terms (continued)

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

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

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

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

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

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

FLEET 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)

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

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

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

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

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

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

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

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

PROCUREMENT - THE PROCESS OF BUYING GOODS OR SERVICES.

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

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

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

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

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

Budget Glossary and Terms (continued)

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

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

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

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

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

R

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

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

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

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

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

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

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

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

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

Budget Glossary and Terms (continued)

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

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

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

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

S

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

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

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

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

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

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

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

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

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

Budget Glossary and Terms (continued)

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

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

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

T

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

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

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

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

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

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

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

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

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

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

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

Budget Glossary and Terms (continued)

U

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

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

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

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

V

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

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

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

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

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

W

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

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

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

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

Z

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