# FORSYTH COUNTY, GEORGIA

## FY 2014 Adopted Budget

January 1, 2014 to December 31, 2014

## GENERAL FUND

| | Salaries and Benefits | Operating Expenses | Capital | Internal Service Charges | Other Charges & Adjustments | 2014 Adopted Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes and Commissions | | | | | | $ 72,329,600 |
| Licenses and Permits | | | | | | 5,618,300 |
| Fines & Forfeitures | | | | | | 3,025,600 |
| Intergovernmental Revenues | | | | | | 350,300 |
| Charges for Services | | | | | | 12,028,000 |
| Other Revenues | | | | | | 798,400 |
| Other Financing Sources | | | | | | 1,810,000 |
| **TOTAL REVENUES** | | | | | | **$ 95,960,200** |
| **EXPENDITURES** | | | | | | |
| **JUDICIAL SYSTEM** | | | | | | |
| Superior Court | 330,700 | 203,500 | - | 10,400 | - | 544,600 |
| Court Administration | 762,200 | 294,600 | - | 21,400 | - | 1,078,200 |
| Clerk Of Courts | 2,073,100 | 258,600 | - | 32,600 | - | 2,364,300 |
| District Attorney | 722,800 | 62,900 | - | 26,200 | - | 811,900 |
| State Court | 663,100 | 98,800 | - | 9,200 | - | 771,100 |
| Solicitor | 1,482,500 | 64,800 | - | 25,200 | - | 1,572,500 |
| Magistrate Court | 728,700 | 137,400 | - | 13,800 | - | 879,900 |
| Pre-Trial Services | 209,100 | 8,500 | - | 4,400 | - | 222,000 |
| Indigent Defense | 303,200 | 893,500 | - | 6,000 | - | 1,202,700 |
| Probate Court | 703,700 | 117,000 | - | 12,100 | - | 832,800 |
| Juvenile Court | 862,000 | 379,500 | - | 18,400 | 14,400 | 1,274,300 |
| Total | **8,841,100** | **2,519,100** | **-** | **179,700** | **14,400** | **11,554,300** |
| **GENERAL GOVERNMENT** | | | | | | |
| Board Of Commissioners | 276,700 | 580,400 | - | 6,100 | - | 863,200 |
| Administration | 752,800 | 192,600 | - | 9,200 | - | 954,600 |
| Office Services | - | 390,000 | - | - | - | 390,000 |
| Finance | 989,500 | 129,700 | - | 14,800 | - | 1,134,000 |
| Payroll | 155,500 | 79,600 | 18,700 | 3,500 | - | 257,300 |
| Procurement | 441,600 | 23,500 | - | 7,400 | - | 472,500 |
| Information Syst & Tech | 1,641,300 | 1,537,800 | 20,000 | 32,900 | - | 3,232,000 |
| Telecommunications | 94,900 | 715,700 | - | 800 | - | 811,400 |
| Gis Services | 964,200 | 177,100 | 177,400 | 15,000 | - | 1,333,700 |
| Personnel Services | 535,100 | 278,000 | - | 9,100 | - | 822,200 |
| Communications | 275,200 | 175,800 | - | 6,400 | - | 457,400 |
| Public Facilities | 1,054,600 | 3,188,400 | 18,500 | 62,800 | - | 4,324,300 |
| Voter Registration | 887,000 | 182,400 | - | 14,900 | - | 1,084,300 |
| Tax Commissioner | 2,486,300 | 630,000 | 2,000 | 45,200 | - | 3,163,500 |
| Tax Assessor | 1,831,400 | 252,900 | - | 57,500 | - | 2,141,800 |
| Board Of Equalization | 21,500 | 30,800 | - | 8,900 | - | 61,200 |
| Surplus Property Sales | 500 | 700 | - | - | - | 1,200 |
| Rural Development | - | 203,400 | - | - | - | 203,400 |
| Total | **12,408,100** | **8,768,800** | **236,600** | **294,500** | **-** | **21,708,000** |
| **PUBLIC SAFETY** | | | | | | |
| Sheriff'S Office | 26,306,700 | 6,590,600 | - | 1,635,400 | 100,100 | 34,632,800 |
| E911 | - | 25,900 | - | 1,100 | - | 27,000 |
| Ambulance | - | 1,195,000 | - | - | - | 1,195,000 |
| Coroner | 104,300 | 38,900 | - | 10,200 | - | 153,400 |
| Total | **26,411,000** | **7,850,400** | **-** | **1,646,700** | **100,100** | **36,008,200** |
| **HEALTH AND WELFARE** | | | | | | |
| Public Health | - | 151,500 | - | 9,600 | - | 161,100 |
| Senior Center | 893,100 | 120,000 | - | 32,400 | 580,900 | 1,626,400 |
| Community Service | 7,300 | 4,800 | - | 3,800 | - | 15,900 |
| Public Transportation | - | - | - | - | 311,900 | 311,900 |
| Mental Health | - | 53,300 | - | 2,800 | - | 56,100 |
| Public Welfare (Dfacs) | - | 205,000 | - | 3,400 | - | 208,400 |
| Total | **900,400** | **534,600** | **-** | **52,000** | **892,800** | **2,379,800** |
| **PARKS, RECREATION AND CULTURE** | | | | | | |
| Park & Recreation | 4,941,800 | 2,636,700 | 97,200 | 273,900 | - | 7,949,600 |
| Library | - | 4,771,300 | - | 94,300 | - | 4,865,600 |
| Extension Service | 179,300 | 5,500 | - | 6,200 | - | 191,000 |
| Non-Profit Funding | - | 295,000 | - | - | - | 295,000 |
| Total | **5,121,100** | **7,708,500** | **97,200** | **374,400** | **-** | **13,301,200** |
| **HOUSING AND DEVELOPMENT** | | | | | | |
| Planning & Comm Develop | 3,000,100 | 357,300 | 166,100 | 86,400 | - | 3,609,900 |
| Natrl Resrcs Conserv Srvs | 85,200 | 5,800 | - | 3,600 | - | 94,600 |
| Animal Shelter | 482,400 | 174,100 | 17,600 | 12,600 | - | 686,700 |
| Code Enforcement | 673,000 | 51,900 | - | 45,200 | - | 770,100 |
| Chamber Of Commerce | - | 75,000 | - | - | - | 75,000 |
| Economic Development | - | 40,000 | - | - | - | 40,000 |
| Total | **4,240,700** | **704,100** | **183,700** | **147,800** | **-** | **5,276,300** |
| **TRANSFERS TO OTHER FUNDS** | | | | | | |
| Insurance Premium | - | - | - | - | 1,131,000 | 1,131,000 |
| Victim's Assistance | - | - | - | - | 245,500 | 245,500 |
| Subtotal | - | - | - | - | 1,376,500 | 1,376,500 |
| **OTHER FINANCING USES** | | | | | | |
| Georgia Lease Pool | - | - | - | - | 696,700 | 696,700 |
| Non-Departmental/Admin | - | 80,000 | - | - | - | 80,000 |
| Subtotal | - | 80,000 | - | - | 696,700 | 776,700 |
| Contingency | - | 719,200 | - | - | - | 719,200 |
| Reserve for Encumbrances | - | - | - | - | 930,000 | 930,000 |
| Reserve for Courthouse | - | - | - | - | 650,000 | 650,000 |
| Reserve for Jail | - | - | - | - | 1,200,000 | 1,200,000 |
| Reserve for Public Facilities | - | - | - | - | 80,000 | 80,000 |
| Total | **-** | **799,200** | **-** | **-** | **4,933,200** | **5,732,400** |
| **TOTAL GENERAL FUND** | **$ 57,922,400** | **$ 28,884,700** | **$ 517,500** | **$ 2,695,100** | **$ 5,940,500** | **$ 95,960,200** |

## SPECIAL REVENUE FUNDS

| | Salaries and Benefits | Operating Expenses | Capital | Internal Service Charges | Other Charges & Adjustments | 2014 Adopted Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes and Commissions | | | | | | $ 24,431,179 |
| Licenses and Permits | | | | | | - |
| Fines & Forfeitures | | | | | | 627,000 |
| Intergovernmental Revenues | | | | | | 2,842,450 |
| Charges for Services | | | | | | 3,358,200 |
| Other Revenues | | | | | | 141,000 |
| Other Financing Sources | | | | | | 4,123,171 |
| **TOTAL REVENUES** | | | | | | **$ 35,523,000** |
| **EXPENDITURES** | | | | | | |
| Fire Department | | | | | | |
| Fire - Administration | 2,744,400 | 1,307,600 | 668,500 | 1,847,100 | - | 6,567,600 |
| Fire - Fighting | 9,834,400 | - | - | - | - | 9,834,400 |
| Fire - Fleet Maintenance | 218,800 | 580,500 | - | - | - | 799,300 |
| Fire - Emerg Mgmt Svc | 23,950 | 100,600 | - | - | 52,650 | 177,200 |
| Total | **12,821,550** | **1,988,700** | **668,500** | **1,847,100** | **52,650** | **17,378,500** |
| Local Insurance Prem Tax Fund | | | | | | |
| Roads & Bridges | 2,852,200 | 1,703,400 | - | 246,700 | - | 4,802,300 |
| General Engineering | 1,463,200 | 438,900 | - | 71,000 | - | 1,973,100 |
| Traffic Engineering | 185,000 | 300,000 | - | 9,400 | - | 494,400 |
| Storm Water | 740,200 | 398,400 | 221,400 | 11,000 | - | 1,371,000 |
| Total | **5,240,600** | **2,840,700** | **221,400** | **338,100** | **-** | **8,640,800** |
| Grant Fund | 1,450,650 | 632,550 | 1,585,300 | 251,100 | - | 3,919,600 |
| Victim'S Assistance | 264,400 | 24,100 | - | 61,200 | 17,800 | 367,500 |
| Drug Abuse Treatment & Educ | - | 179,000 | - | - | - | 179,000 |
| E911 | 2,841,000 | 987,400 | 6,900 | 298,100 | - | 4,133,400 |
| Sheriff - Drug Seizure | - | 292,100 | - | - | - | 292,100 |
| Da Seizure | - | 3,000 | - | - | - | 3,000 |
| Law Library | 21,600 | 163,400 | - | 3,100 | - | 188,100 |
| Juv. Ct. Supervision | - | 78,000 | - | - | - | 78,000 |
| Dui Court Admin | - | 78,000 | - | - | - | 78,000 |
| Hotel/Motel Tax | - | 265,000 | - | - | - | 265,000 |
| Total | **4,577,650** | **2,702,550** | **1,592,200** | **613,500** | **17,800** | **9,503,700** |
| **TOTAL SPECIAL REVENUE FUNDS** | **$ 22,639,800** | **$ 7,531,950** | **$ 2,482,100** | **$ 2,798,700** | **$ 70,450** | **$ 35,523,000** |

## ENTERPRISE FUNDS

| | Salaries and Benefits | Operating Expenses | Capital | Internal Service Charges | Other Charges & Adjustments | 2014 Adopted Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes and Commissions | | | | | | $ - |
| Licenses and Permits | | | | | | - |
| Fines & Forfeitures | | | | | | - |
| Intergovernmental Revenues | | | | | | 31,500 |
| Charges for Services | | | | | | 41,728,200 |
| Other Revenues | | | | | | 1,762,100 |
| Other Financing Sources | | | | | | 7,710,000 |
| **TOTAL REVENUES** | | | | | | **$ 51,231,800** |
| **EXPENDITURES** | | | | | | |
| Water & Sewer | | | | | | |
| Commercial Services | 770,800 | 403,700 | - | - | - | 1,174,500 |
| Engineering | 1,392,000 | 1,414,000 | 118,200 | - | - | 2,924,200 |
| Maintenance | 2,976,500 | 488,200 | 447,200 | - | - | 3,911,900 |
| Water | - | 1,011,000 | - | - | - | 1,011,000 |
| Sewer | - | 2,416,300 | - | - | - | 2,416,300 |
| Meter Reading | 364,800 | 49,500 | 102,500 | - | - | 516,800 |
| Water Treatment | - | 4,418,000 | 16,000 | - | - | 4,434,000 |
| Waste Water Treatment | 179,700 | 4,030,700 | 146,000 | - | - | 4,356,400 |
| General Operations | - | 25,996,900 | 1,000,000 | 873,000 | 892,900 | 28,762,800 |
| Total | **5,683,800** | **40,228,300** | **1,829,900** | **873,000** | **892,900** | **49,507,900** |
| Solid Waste & Recycling | **479,800** | **256,500** | **17,500** | **82,500** | **887,600** | **1,723,900** |
| **TOTAL ENTERPRISE FUNDS** | **$ 6,163,600** | **$ 40,484,800** | **$ 1,847,400** | **$ 955,500** | **$ 1,780,500** | **$ 51,231,800** |

## INTERNAL SERVICE FUNDS

| | Salaries and Benefits | Operating Expenses | Capital | Internal Service Charges | Other Charges & Adjustments | 2014 Adopted Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes and Commissions | | | | | | $ - |
| Licenses and Permits | | | | | | - |
| Fines & Forfeitures | | | | | | - |
| Intergovernmental Revenues | | | | | | - |
| Charges for Services | | | | | | 1,290,300 |
| Other Revenues | | | | | | 20,759,800 |
| Other Financing Sources | | | | | | 87,500 |
| **TOTAL REVENUES** | | | | | | **$ 22,137,600** |
| **EXPENDITURES** | | | | | | |
| Fleet Maintenance | 1,015,900 | 80,700 | 64,000 | 193,700 | - | 1,354,300 |
| Employee Health Benefits | - | 18,002,800 | - | - | - | 18,002,800 |
| Risk Management | 226,800 | 1,365,500 | - | 28,200 | - | 1,620,500 |
| Workers' Comp | 730,000 | 430,000 | - | - | - | 1,160,000 |
| **TOTAL INTERNAL SRVC FUNDS** | **$ 1,972,700** | **$ 19,879,000** | **$ 64,000** | **$ 221,900** | **$ -** | **$ 22,137,600** |

## DEBT SERVICE FUNDS

| | Salaries and Benefits | Operating Expenses | Capital | Internal Service Charges | Other Charges & Adjustments | 2014 Adopted Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes and Commissions | | | | | | $ 7,809,741 |
| Licenses and Permits | | | | | | - |
| Fines & Forfeitures | | | | | | - |
| Intergovernmental Revenues | | | | | | - |
| Charges for Services | | | | | | (215,100) |
| Other Revenues | | | | | | 50,000 |
| Other Financing Sources | | | | | | 1,960,475 |
| **TOTAL REVENUES** | | | | | | **$ 9,605,116** |
| **EXPENDITURES** | | | | | | |
| GO Bonds | - | 9,605,116 | - | - | - | 9,605,116 |
| 2008 SPLOST Bond | - | - | - | - | - | - |
| **TOTAL DEBT SERVICE FUNDS** | **$ -** | **$ 9,605,116** | **$ -** | **$ -** | **$ -** | **$ 9,605,116** |

## CAPITAL PROJECT FUNDS

| | Salaries and Benefits | Operating Expenses | Capital | Internal Service Charges | Other Charges & Adjustments | 2014 Adopted Budget |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Taxes and Commissions | | | | | | $ 3,000,000 |
| Licenses and Permits | | | | | | - |
| Fines & Forfeitures | | | | | | - |
| Intergovernmental Revenues | | | | | | - |
| Charges for Services | | | | | | - |
| Other Revenues | | | | | | - |
| Other Financing Sources | | | | | | 8,913,300 |
| **TOTAL REVENUES** | | | | | | **$ 11,913,300** |
| **EXPENDITURES** | | | | | | |
| Capital Projects | - | - | 11,913,300 | - | - | 11,913,300 |
| **TOTAL CAPITAL PROJECT FUNDS** | **$ -** | **$ -** | **$ 11,913,300** | **$ -** | **$ -** | **$ 11,913,300** |