

FULTON COUNTY GEORGIA

# 2016 BUDGET IN BRIEF

FISCAL YEAR 2016

---



THIS PUBLICATION IS PRODUCED BY  
THE FULTON COUNTY FINANCE DEPARTMENT

Hakeem Oshikoya Finance Director

James Husserl Budget Manager

Sherri McNair Financial Systems Manager

Monica Jones Senior Budget Analyst

Jamar Parker Senior Budget Analyst

James Fletcher Budget Analyst

Hugh Stewart Budget Analyst

Ivan Whitted Budget Analyst

Jacqueline Wilson Budget Analyst

# 2016 BUDGET IN BRIEF

Richard “Dick” Anderson County Manager

Patrise Perkins-Hooker County Attorney

Mark Massey Clerk to the Commission

Todd Long Chief Operating Officer

Sharon L. Whitmore Chief Financial Officer

Anna Roach Chief Strategy Officer

Hakeem Oshikoya Finance Director

THE FULTON COUNTY BUDGET COMMISSION IS COMPRISED OF:

John H. Eaves Chairman

Richard “Dick” Anderson County Manager

Sharon L. Whitmore CFO





CHAIRMAN  
**John Eaves**  
DISTRICT 7, AT LARGE

---



VICE CHAIRMAN  
**Liz Hausmann**  
DISTRICT 1

---



**Bob Ellis**  
DISTRICT 2

---



**Lee Morris**  
DISTRICT 3

---



**Joan P. Garner**  
DISTRICT 4

---



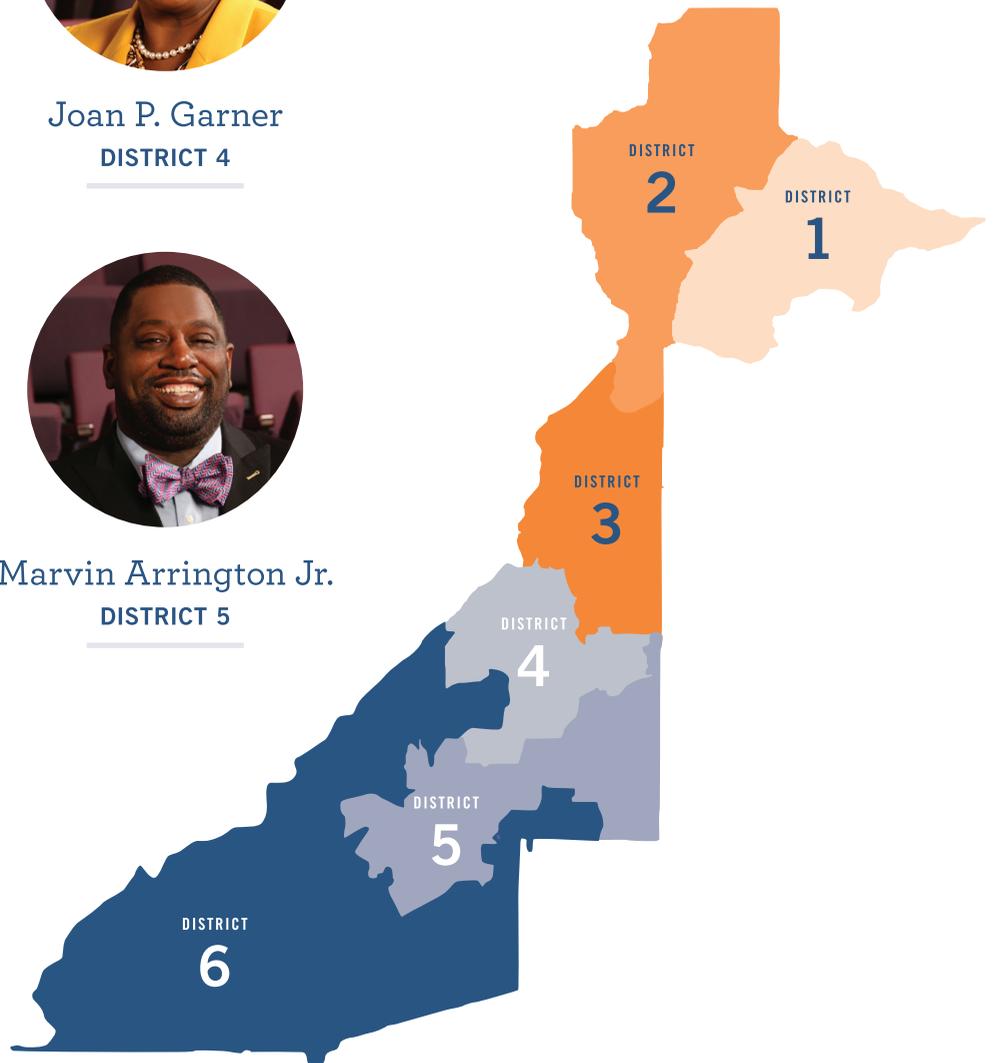
**Marvin Arrington Jr.**  
DISTRICT 5

---



**Emma I. Darnell**  
DISTRICT 6

---



## PURPOSE OF THE BUDGET BRIEF

### Citizens of Fulton County;

Your County provides a broad variety of services to its residents. In FY2016, the total budget in all County funds, excluding pension, capital and grants, is \$961.9 million to pay for delivery of these services.

This booklet is a guide to help taxpayers put the County's expenditures into perspective in terms of the following:

**What is the structure of the County Government?**

**What are the outcomes the County aims to achieve and what is the strategic path to get there?**

**Where does the County invest to achieve those outcomes and what are the sources of funding?**

**How are taxpayers impacted?**

**How the County information compares to other neighboring Counties?**

The purpose of this booklet is to provide taxpayers with an understanding of the basic issues the Budget Commission and Board of Commissioners face when developing, adopting, and executing its annual budget. We hope that with a better understanding of the Fulton County budget process, citizens will be able to assist the elected officials in making responsible decisions for the level of services needed.

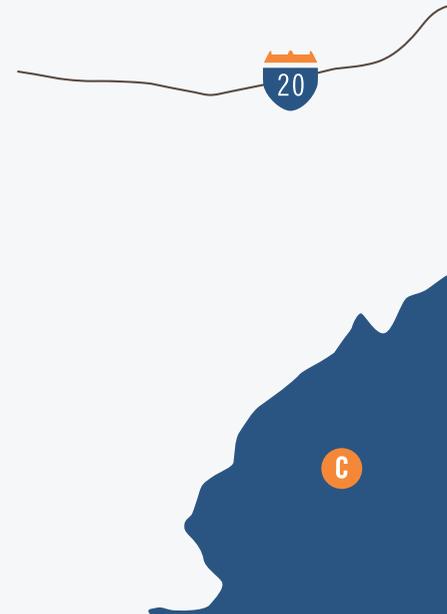
## FULTON COUNTY, GEORGIA

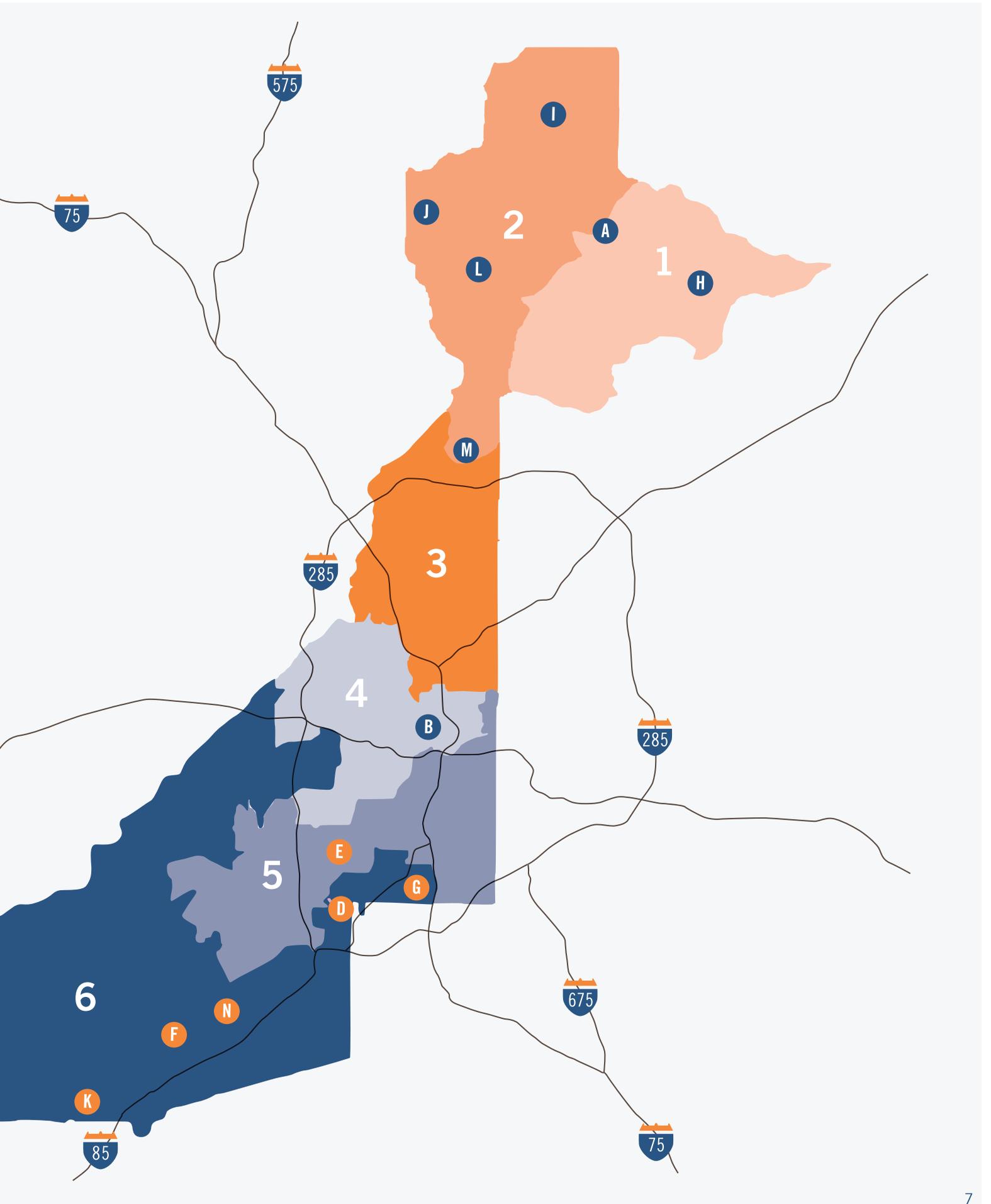
---

Fulton County is the state's most populated county with over 1 million residents. It is located in the center of the Atlanta Metropolitan area.

Fulton County encompasses 528.7 square miles and stretches more than 70 miles from one end to the other and is geographically a dynamic and diverse County comprising of 14 municipalities. They include:

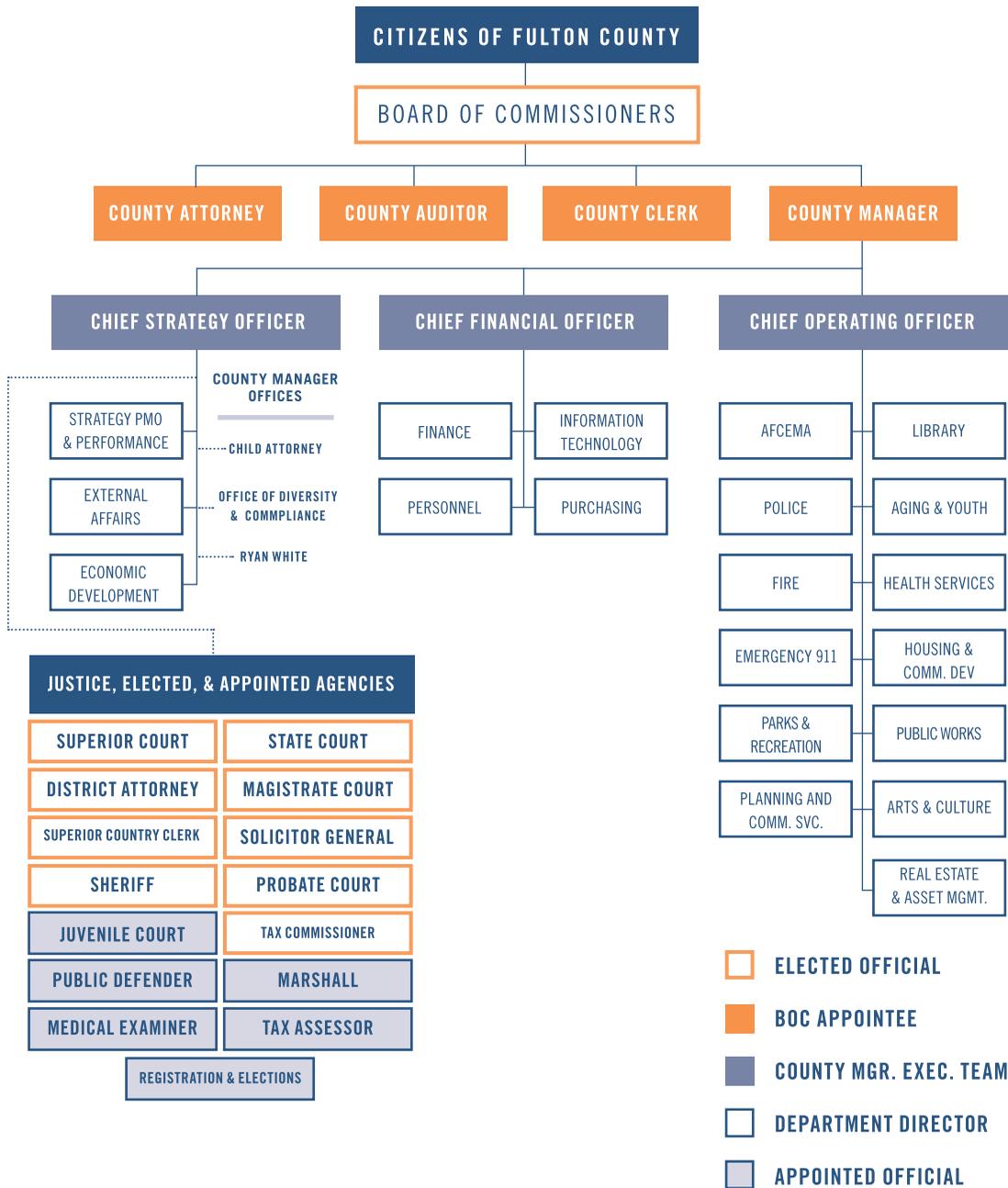
- A Alpharetta
- B Atlanta
- C Chattahoochee Hill Country
- D College Park
- E East Point
- F Fairburn
- G Hapeville
- H Johns Creek
- I Milton
- J Mountain Park
- K Palmetto
- L Roswell
- M Sandy Springs
- N Union City





**GOVERNMENT STRUCTURE**

The County is governed by a seven-member Board of Commissioners with six commissioners elected in geographic districts and one elected at-large, who is the Chairman. Members of the Board are part-time and serve staggered four-year terms. The County Manager implements board policy, administers the county government, appoints department heads, and supervises the County’s more than 5,000 employees.



## STRATEGIC FRAMEWORK: PRIORITY AREAS

To properly guide the County's future toward continued success and improvement, the Board of Commissioners prioritized the development of a strategic plan and performance management system focused on results. These efforts will improve the County's ability to set a direction, allocate and manage resources to produce the best outcomes, measure progress, and report progress and results to citizens.

The plan is developed around **six strategic priority areas** adopted by the Board of Commissioners in April 2015.

These Strategic Priority Areas outline the top-level outcomes the Board hopes to achieve including **"ALL PEOPLE" are safe, healthy, self-sufficient, have economic opportunities, are culturally and recreationally enriched, and trust their government.**

The Board recognizes that Fulton County government is one actor within a system of multiple elected officials, branches of government, and municipalities that serve the County's residents. In order to have the greatest impact, it is the Board's responsibility to collaborate with partners in the public, private and nonprofit sectors to ensure that "all people," regardless of where they live in the County, can achieve these goals.

## THE 2016 BUDGET

The 2016 Budget was prepared using a **Hybrid Zero-Based Budgeting For Outcomes Process**. This process is designed to improve services and get a better return on investment of public dollars. The process starts by looking at the priorities identified by the Board of Commissioners through the strategic framework, based on input from local residents, and encourages creative ways of achieving them within the resources available. In line with the Board of Commissioner's objective, the budgeting process emphasizes accountability, innovation, and teamwork. It looks at how much it costs, and how priorities will be achieved.

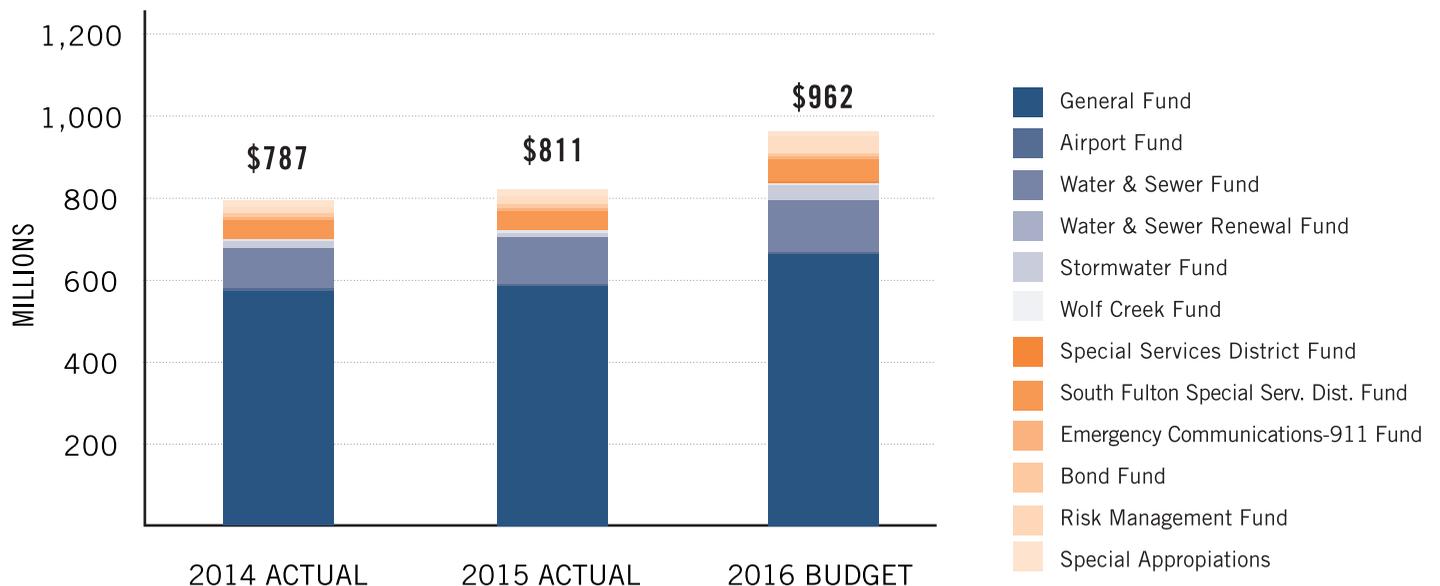
Departments are invited to submit budget offers and performance measures and must explain how they can achieve the outcomes that matter to citizens for the lowest cost. Departments are encouraged to think strategically about the services they provide through this process and to look for the most innovative and efficient way to provide those services.

FUND #	FUND NAME	2014 ACTUAL	2015 ACTUAL	2016 BUDGET
100	General Fund	\$ 581,921,728	\$ 590,521,559	\$ 669,239,554
200	Airport Fund	1,342,883	1,137,043	\$3,001,228
201	Water & Sewer Fund	100,599,753	116,249,176	\$127,435,994
203	Water & Sewer Renewal Fund	18,980,521	18,145,758	\$37,839,155
206	Stormwater Fund	97,613	52,769	\$177,240
215	Wolf Creek Fund	-	-	\$1,542,152
300	Special Services District Fund	394,952	177,707	\$3,789,162
301	South Fulton Special Serv. Dist. Fund	48,506,314	46,486,946	\$55,129,652
340	Emergency Communications-911 Fund	4,447,265	4,644,448	\$6,388,578
600	Bond Fund	11,272,398	11,270,998	\$11,267,698
725	Risk Management Fund	16,851,036	18,665,490	\$38,307,737
	Special Appropriations	2,814,058	3,162,380	\$7,829,181
	<b>TOTAL</b>	<b>\$ 787,228,523</b>	<b>\$ 810,514,278</b>	<b>\$ 961,947,331</b>

Fulton County's total budget for FY2016 is \$961.9 million. The County has different funds that pay for the wide array of services it offers residents each day. Below is a chart that shows how much money is budgeted for each fund in the budget.

THE LIST ABOVE EXCLUDES ALL PENSION, CAPITAL AND GRANTS

### FULTON COUNTY GOVERNMENT ACTUAL EXPENDITURES 2014 / 2015 / BUDGET FOR 2016



**GENERAL FUND: REVENUE OVERVIEW**

The General Fund is the County’s main operating fund. It represents the largest County fund with approximately over 70% of the FY2016 countywide budget. The resources for this fund are comprised mainly of property taxes, local option sales tax and other revenues which include, charges for services, intergovernmental revenue, fees and fines, and other sources. It is used to provide countywide services in all areas within the County’s strategic framework.

- Current Year Property Tax
- Prior Year Digest
- Public Utilities
- Motor Vehicle
- Local Option Sales Tax
- All Other

**FULTON COUNTY GENERAL FUND ACTUAL REVENUES  
2014 / 2015 / ADOPTED BUDGET 2016**



**GENERAL FUND: REVENUE OVERVIEW PROPERTY TAXES**

Property taxes represent the largest source of revenue for the County. For FY2016, the projected amount from this source of revenue is \$498 million or 80.7% of \$617 million total General Fund revenue. It is levied annually by the Board of Commissioners when the tax digest is completed, with its impact to the taxpayers calculated as follows:

**ASSESSED VALUE** = FAIR MARKET VALUE OF PROPERTY MULTIPLIED BY 40%  
**TAXABLE VALUE** = ASSESSED VALUE LESS HOMESTEAD EXEMPTIONS  
**AMOUNT OF TAX BILL** = (TAXABLE VALUE DIVIDED BY 1,000) MULTIPLY BY THE TAX RATE OR MILLAGE RATE

The millage rate is what governments use to calculate the property tax bill both on residential real properties and commercial real and personal properties. It is also used to determine the ad valorem tax on motor vehicles purchased before March 1, 2012 by individuals. One “mill” is equivalent to one dollar on every \$1,000 of taxable value. For example, for an average home with a:

**FAIR MARKET VALUE OF \$250,000, THE TAX AMOUNT IS CALCULATED AS FOLLOWS:**

**ASSESSED VALUE** = \$250,000 MULTIPLY BY 40% COMES OUT TO \$100,000  
**TAXABLE VALUE** = \$100,000 LESS \$30,000 OF HOMESTEAD FOR FY2016

**AMOUNT OF TAX BILL** = (\$70,000) MULTIPLY BY 10.5 MILLS WHICH IS EQUIVALENT TO \$735

The above calculation reflects the amount of taxes payable to the County only and does not include payments to the School Board and the State of Georgia.

County	FAIR MARKET VALUE	ASSESSMENT FACTOR	ASSESSED VALUE	LESS HOMESTEAD EXEMPTION	NET TAXABLE VALUE	GENERAL FUND MILLAGE RATE	GENERAL FUND TAXES PAYABLE
Gwinnett	\$250,000	\$250,000	\$100,000	\$10,000	\$10,000	7.229 **	\$651
Clayton	\$250,000	\$250,000	\$100,000	\$10,000	\$10,000	15.862	\$1,428
DeKalb	\$250,000	\$250,000	\$100,000	\$10,000	\$10,000	11.28 **	\$1,015
Cobb	\$250,000	\$250,000	\$100,000	\$10,000	\$10,000	7.12 ***	\$641
Fulton	\$250,000	\$250,000	\$100,000	\$30,000	\$30,000	10.5 *	\$735

\*Fulton County FY16 rate is an estimate based on 2015 tax digest which is subject to change upon receipt of the 2016 tax digest from the Tax Assessor later in the year.

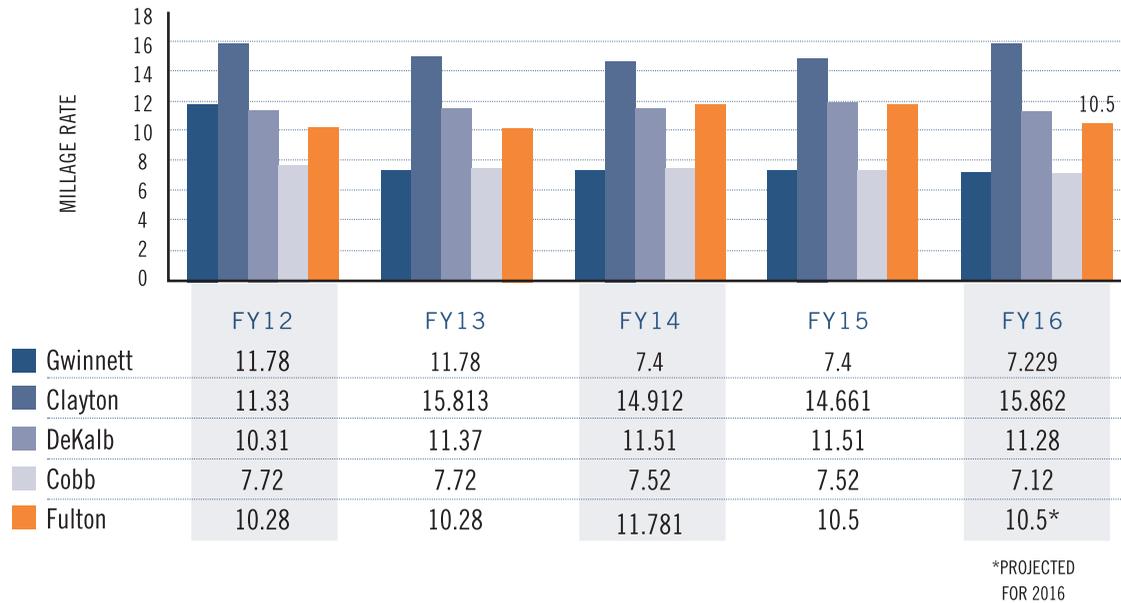
\*\*Gwinnett County, Cobb County, and DeKalb County FY15 rates reflect the millage adopted for the three Counties in FY15. No new rates for FY16 because the Counties fiscal year period is different from Fulton County fiscal year which starts in January.

\*\*\* DeKalb County’s millage includes the rate for Hospital and General Fund.

Fulton County generally funds its capital budget out of the same millage for General Fund, while Gwinnett and Cobb Counties have a dedicated Special local Option Sales Tax (SPLOST) for their capital activities.

**GENERAL FUND: REVENUE OVERVIEW PROPERTY TAXES**

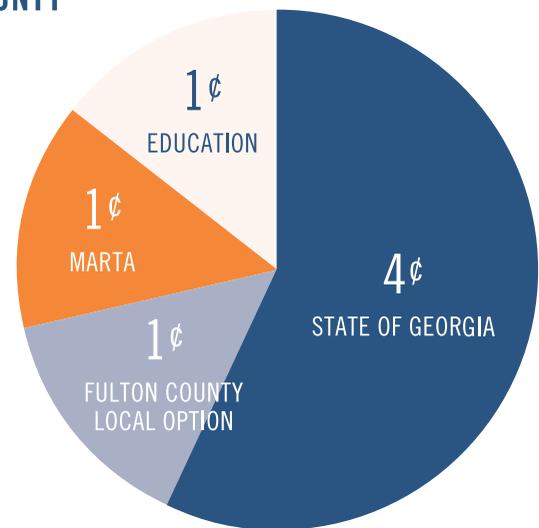
**GENERAL FUND MILLAGE RATES COMPARISON WITH METRO COUNTIES**



**GENERAL FUND: REVENUE OVERVIEW OTHER SOURCES**

**DISTRIBUTION OF LOCAL OPTION SALES TAX IN FULTON COUNTY**

In FY2016, the total amount expected to be generated from local option sales tax is \$35.6 million, which represents 5.3% of the overall General Fund revenue. Fulton County Sales Tax rate is 7 percent on every \$1 of sales. These \$7 cents are distributed as follows:



**GENERAL FUND: REVENUE OVERVIEW OTHER SOURCES**

The Other Revenues is a “catch-all” revenue class that accounts for several miscellaneous revenue sources. This category in General Fund is projected to be \$83.3 million or 13.5% of total revenue. Some of the revenue items in this category include \$28 million in charges for services and commissions for property tax collections; \$15.8 million in court fines and fees; \$3.0 million from financial institutions business license tax; \$7.6 million in indirect cost allocation; rental income; and interest income.

## GENERAL FUND: EXPENDITURE BUDGET BY DEPARTMENT

As the chief operating fund of the County, the General Fund provides and accounts for general operations and all transactions that are not accounted for in other funds or account groups. The services paid out of these services are Countywide in nature.

## FULTON COUNTY GENERAL FUND ACTUAL EXPENDITURES

2014 / 2015 / ADOPTED BUDGET 2016

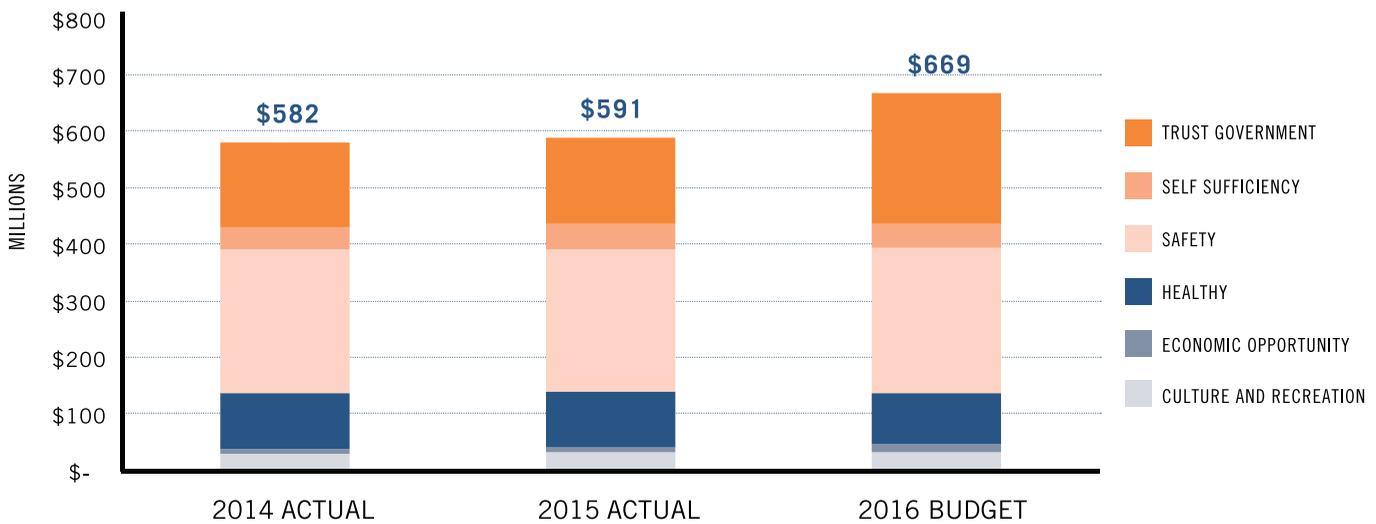
GF BUDGET	2014 ACTUAL	2015 ACTUAL	2016 BUDGET
Aging and Youth	\$ 24,904,550	\$ 20,763,076	\$ 21,415,558
Arts & Culture	3,459,996	-	4,696,455
Behavioral Health	10,684,363	8,831,575	9,342,093
Board of Commissioners	2,944,411	2,897,518	3,455,020
Clerk to the Commission	966,961	813,511	780,463
Cooperative Extension	391,138	-	-
County Attorney	2,824,988	2,559,876	3,007,590
County Auditor	-	723,126	832,841
County Manager	7,997,947	5,830,141	6,395,995
County Marshal	6,721,608	5,642,361	5,871,918
District Attorney	21,414,657	19,539,656	20,481,172
Emergency-911	1,901,570	1,999,092	2,938,371
External Affairs	749,164	2,324,818	2,820,811
Family & Children Services	3,487,269	2,485,316	1,915,353
Finance	5,414,307	5,113,638	7,619,134
Grady Hospital	59,603,021	61,804,889	60,243,152
Health and Wellness	17,932,571	17,614,465	17,690,777
Housing and Community Development	1,076,826	7,609,779	6,953,079
Information Technology	21,968,084	22,780,142	23,207,196
Juvenile Court	13,634,883	12,835,747	13,414,109
Library	25,092,185	28,930,392	27,612,367
Magistrate Court	-	-	2,166,876
Medical Examiner	4,378,793	4,023,395	4,150,987
Non Agency	68,497,997	111,843,300	180,705,188
Personnel	3,742,585	3,551,817	5,501,965
Planning and Community Services	2,475,347	-	-
Police	3,747,103	3,049,015	3,249,060
Probate Court	2,821,854	2,433,243	2,564,028
Public Defender	12,742,667	12,077,249	12,981,179
Public Works	-	5,492,612	6,563,950
Purchasing	3,020,934	2,524,032	3,398,530
Real Estate and Assets Management	35,151,947	27,430,369	26,923,761
Registration & Elections	6,224,593	2,533,146	10,245,339
Sheriff	105,805,978	95,135,795	77,437,633
State Court - General	14,051,781	12,903,621	8,665,747
State Court - Judges	4,861,923	4,078,974	4,256,657
State Court - Solicitor General	7,022,163	6,081,314	6,641,235
Superior Court - Clerk	16,965,601	14,686,386	17,157,559
Superior Court - General	22,692,450	20,171,316	19,211,389
Superior Court - Judges	5,968,934	6,080,696	7,194,646
Tax Assessor	12,977,895	11,753,101	14,902,679
Tax Commissioner	15,600,687	13,573,061	14,627,692
<b>TOTAL</b>	<b>\$581,921,728</b>	<b>\$590,521,559</b>	<b>\$669,239,554</b>

**GENERAL FUND: EXPENDITURE BUDGET BY PRIORITY AREA**

**Fulton County General Fund Actual Expenditures  
2014 / 2015 / Adopted Budget 2016**

PRIORITY AREA	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	PRIORITY AREA % BUDGET IN 2016
Culture and Recreation	\$ 31,652,421	\$ 33,373,596	\$ 37,050,183	<b>5.5%</b>
Economic Opportunities	6,461,061	8,449,330	15,095,740	<b>2.3%</b>
Healthy	99,418,929	98,390,736	96,889,800	<b>14.5%</b>
Safety	254,611,594	252,123,552	224,689,337	<b>33.6%</b>
Self-Sufficient	40,712,049	44,152,825	44,537,135	<b>6.7%</b>
Trust Government	149,065,674	154,031,521	250,977,358	<b>37.5%</b>
<b>TOTAL</b>	<b>\$ 581,921,728</b>	<b>\$ 590,521,559</b>	<b>\$ 669,239,554</b>	

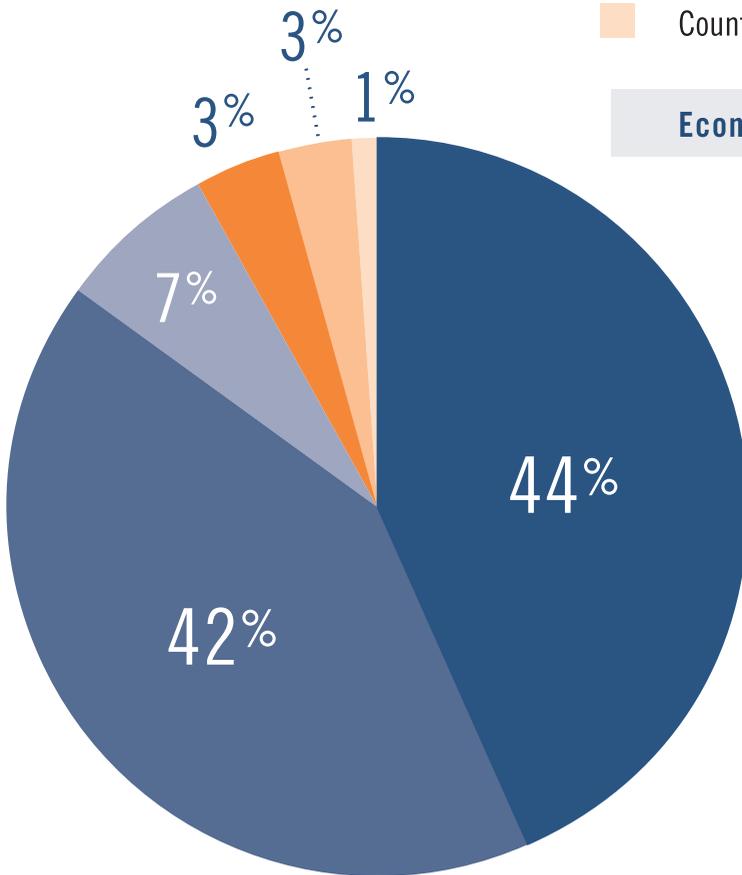
**Fulton County General Fund Actual Expenditures  
2014 / 2015 / Adopted Budget 2016**



ALL PEOPLE HAVE ECONOMIC OPPORTUNITIES

Fulton County plays an important role in creating the right environment to stimulate economic growth and develop an able workforce. The County serves as a key connector between the business community, education providers, job seekers, and the municipal governments who serve them. It is the County’s responsibility to ensure that public resources are aligned in the effort to support business growth and develop the skills and training of the workforce. Approximately 2.3% of the General Fund budget or \$15 million is invested in this area.

CONTRIBUTION BY DEPARTMENT TO PRIORITY AREA



DEPARTMENT

TOTAL

Public Works	6,563,950
Non-Agency	6,316,636
Aging and Youth	1,053,923
County Manager	600,000
Housing & Community Dev	446,783
County Auditor	114,448

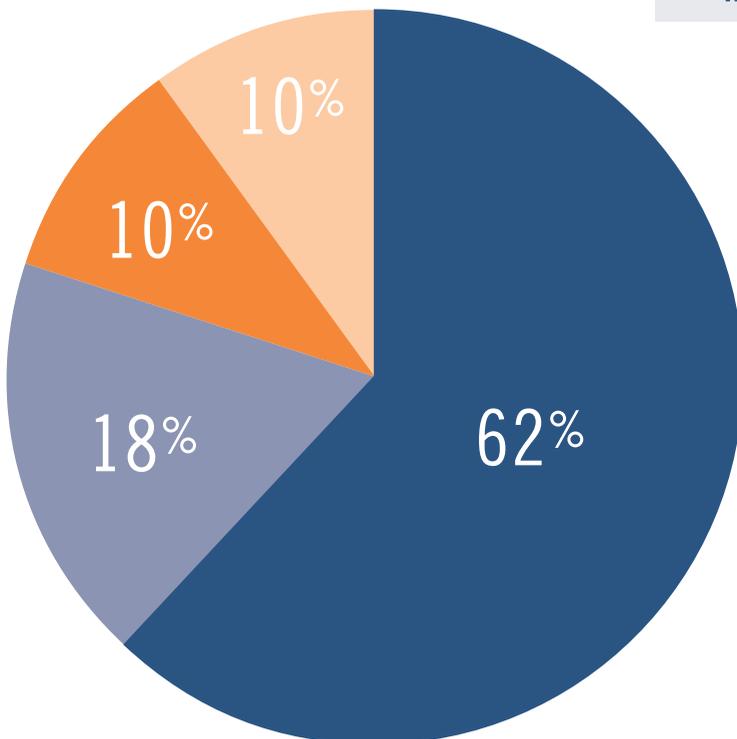
Economic Opportunities Total

15,095,740

PERCENTAGE CONTRIBUTED BY DEPARTMENT TO PRIORITY AREA

Creating a healthy community depends on three key factors - the adoption of healthy behaviors by county residents, the availability and quality of the health care services that those residents receive, and the physical environment in which those individuals live, work and play. The County plays an important role in all three aspects. It educates and encourages residents to follow practices that lead to better health. It also provides direct care to many residents - at its facilities and through contracts with other organizations. Finally, Fulton County has a responsibility to deliver safe drinking water and wastewater services, ensure that residences and businesses are maintained in a manner that does not compromise public health, and monitor food establishments to make sure that they are operated consistent with healthy practices. In addition to playing a role in these factors, Fulton County will seek to impact the unrelated social determinants of health by employing strategies in other priority areas throughout this plan. Approximately 14.5% of the General Fund budget or \$97 million is invested in this area.

CONTRIBUTION BY  
DEPARTMENT TO PRIORITY AREA



DEPARTMENT

TOTAL

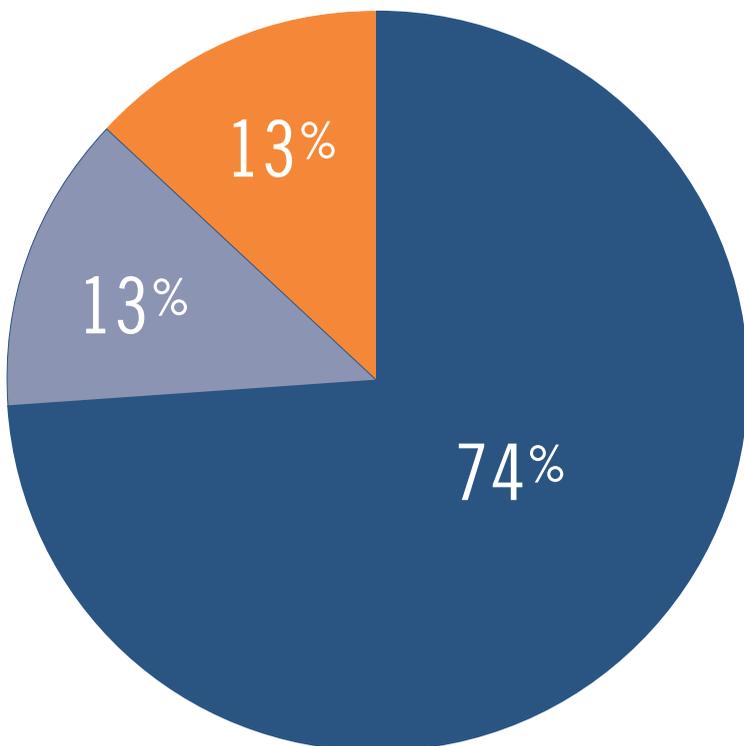
Grady Hospital	\$ 60,243,152
Health Fund Transfer	17,690,777
Mental Health	9,342,093
Non-Agency	9,613,778
<b>Health Opportunity Total</b>	<b>\$ 96,889,800</b>

PERCENTAGE CONTRIBUTED BY  
DEPARTMENT TO PRIORITY AREA

Arts and cultural organizations, libraries, parks, and recreational facilities have positive economic, social, and quality of life impacts on a community. Vibrant and recreational communities are economic engines in our community that attract businesses and jobs, as well as create job opportunities themselves. It is Fulton County's responsibility to ensure that residents have access to a variety of quality cultural and recreational activities county-wide. The County directly provides cultural and recreational programs and events through County facilities and indirectly stimulates the arts and culture ecosystem by funding non-profit organizations across the County. In the coming years, the County will step into a new role to convene cultural and recreational organizations and leaders, gather information about the economic and social impact of culture and recreation, and use this information to advocate for policy change and develop thriving cultural and recreational ecosystems. Approximately 5.5% of the General Fund budget or \$37 million is invested in this area.

CONTRIBUTION BY  
DEPARTMENT TO PRIORITY AREA

DEPARTMENT	TOTAL
Library	\$ 27,612,367
Arts Council	4,696,455
Non-Agency	4,741,361
<b>Culture and Recreation Total</b>	<b>\$ 37,050,183</b>

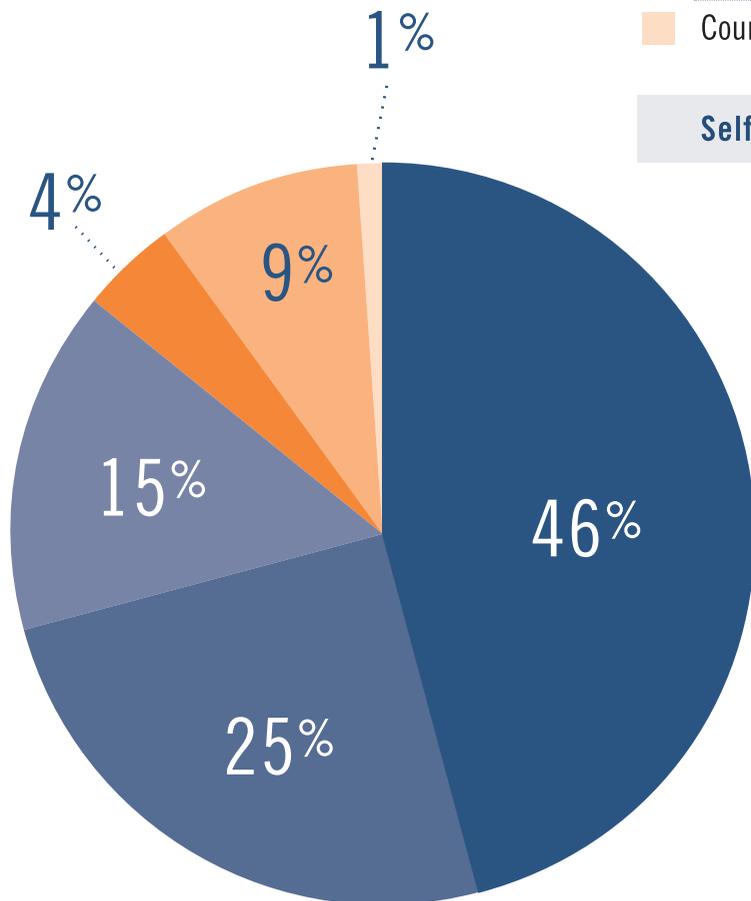


PERCENTAGE CONTRIBUTED BY  
DEPARTMENT TO PRIORITY AREA

**ALL PEOPLE ARE SELF-SUFFICIENT**

For most adults and families, self-sufficiency means being able to meet their basic needs with minimal public assistance or private assistance. However, we acknowledge that there are times at which families and individuals will find themselves in a vulnerable situation and lose their ability to be self-sufficient. It is Fulton County’s responsibility to connect our residents to the right resources at the right time to ensure these periods of dependency are rare, brief, and non-recurring. For the most vulnerable in our society, seniors and intellectually and developmentally disabled (IDD) individuals, self-sufficiency means being able to age in place and avoid institutionalization. Fulton County is responsible for providing a safe space where our most vulnerable populations can receive the care and community support they need. Approximately 6.7% of the General Fund budget or \$44 million is invested in this area.

**CONTRIBUTION BY DEPARTMENT TO PRIORITY AREA**



**DEPARTMENT**

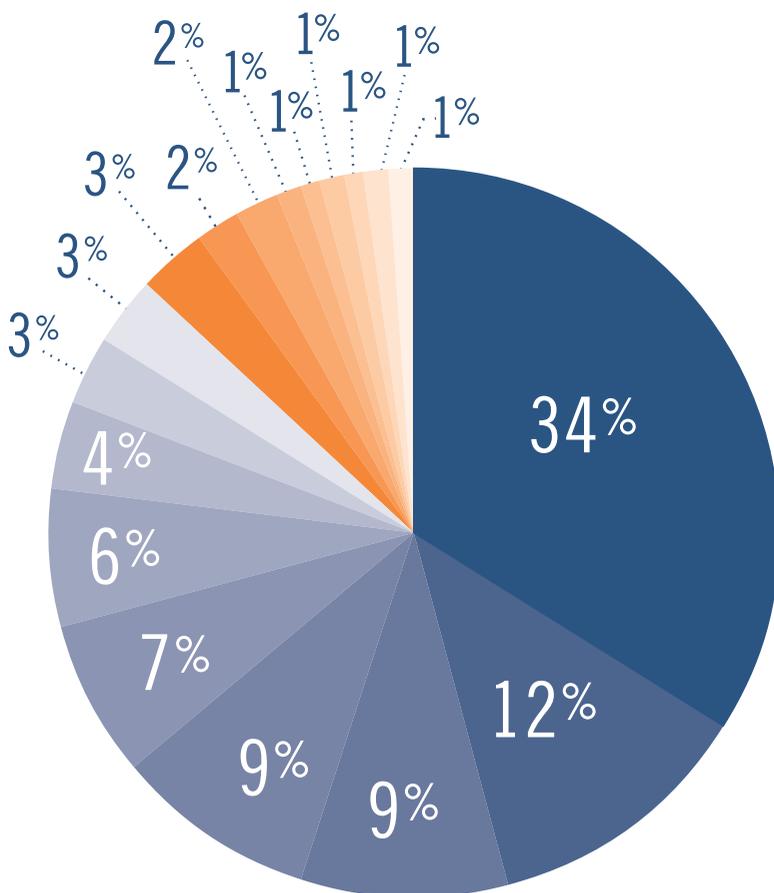
**TOTAL**

■ Aging and Youth	\$ 20,361,635
■ Juvenile Court	11,213,236
■ Housing & Community Dev	6,506,296
■ Family & Children Services	1,915,353
■ Non-Agency	4,061,131
■ County Manager	479,484
<b>Self-Sufficient Total</b>	<b>\$ 44,537,135</b>

**PERCENTAGE CONTRIBUTED BY DEPARTMENT TO PRIORITY AREA**

Fulton County residents expect to be safe at home, at work and in their communities. In addition, they want their communities to be ready to handle public safety emergencies, ranging from fire to storms. Achieving the outcome that “all people are safe” requires that individuals and businesses take proactive steps to be prepared for these situations and that the County - in partnership with municipal and state agencies - also demonstrates preparedness, and responds quickly and effectively to incidents. Finally, residents expect the justice system - from the jails to the courts - to process cases in a fair, timely, and respectful manner. Approximately 33.6% of the General Fund budget or \$224 million is invested in this area.

CONTRIBUTION BY DEPARTMENT TO PRIORITY AREA



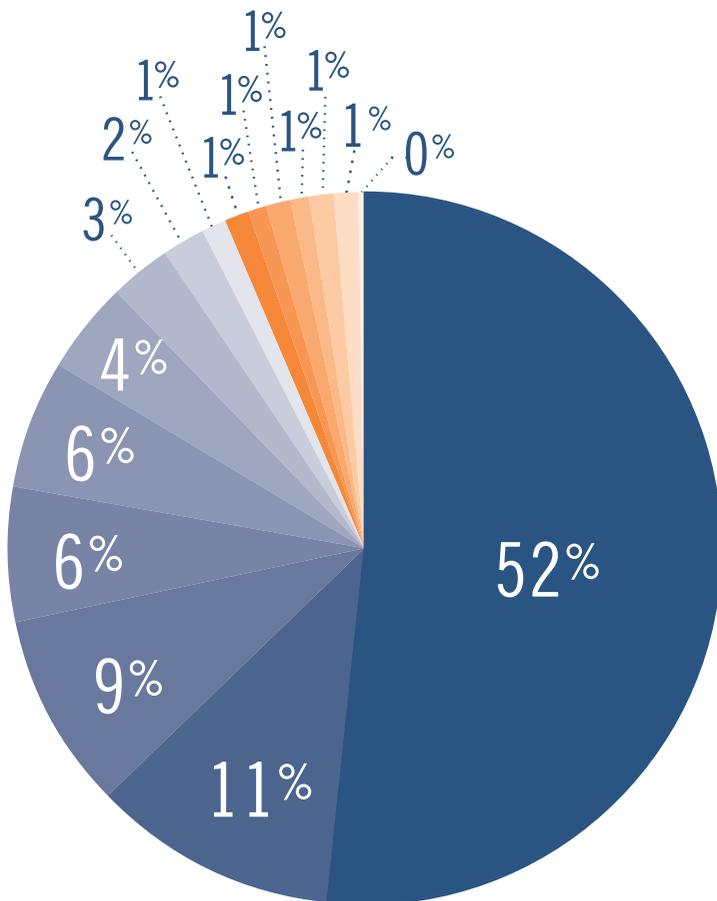
DEPARTMENT	TOTAL
Sheriff	\$ 77,437,633
Non-Agency	26,246,870
District Attorney	20,481,172
Superior Court - General	19,211,389
Superior Court - Clerk	15,829,014
Public Defender	12,981,179
State Court - General	8,665,747
Superior Court - Judges	7,194,646
State Court - Solicitor General	6,641,235
County Marshal	5,871,918
State Court - Judges	4,256,657
Medical Examiner	4,150,987
Police	3,249,060
Emergency - 911	2,938,371
County Manager	2,601,682
Probate Court	2,564,028
Juvenile Court	2,200,873
Magistrate	2,166,876
<b>Safety Total</b>	<b>\$ 224,689,337</b>

PERCENTAGE CONTRIBUTED BY DEPARTMENT TO PRIORITY AREA

ALL PEOPLE TRUST THAT GOVERNMENT IS EFFICIENT, EFFECTIVE, AND FISCALLY SOUND

In order to deliver on the citizen centric priority above, Fulton County government must recruit and develop a competent, engaged workforce and maintain a collection of facilities, equipment and technology in a way that enables high performance. In addition, the County must manage its finances wisely and develop and follow policies that promote both efficient and effective practices. Finally, the government must promote trust among its citizens by regularly reporting on its performance, conducting itself in a transparent and legal manner, and engaging with its residents in setting the direction of County government. Approximately 37.5% of the General Fund budget or \$251 million is invested in this area.

CONTRIBUTION BY DEPARTMENT TO PRIORITY AREA



DEPARTMENT

TOTAL

Non-Agency	\$ 129,725,411
Facilities and Transportation	26,923,761
Information Technology	23,207,196
Tax Assessor	14,902,679
Tax Commissioner	14,627,692
Registration & Elections	10,245,339
Finance	7,619,134
Personnel	5,501,965
Board of Commissioners	3,455,020
Purchasing	3,398,530
County Attorney	3,007,590
External Affairs	2,820,811
County Manager	2,714,829
Superior Court - Clerk	1,328,545
Clerk of the Commission	780,463
County Auditor	718,393

Trust Total

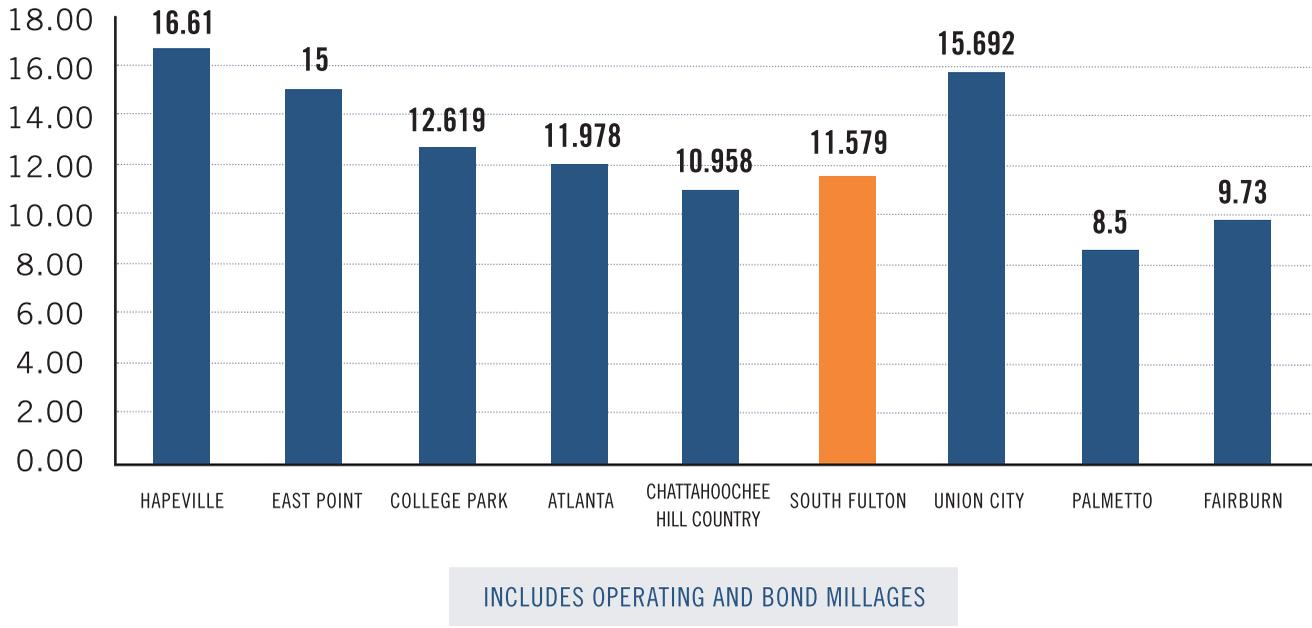
\$ 250,977,358

PERCENTAGE CONTRIBUTED BY DEPARTMENT TO PRIORITY AREA

## SOUTH FULTON SPECIAL SERVICES DISTRICT FUND

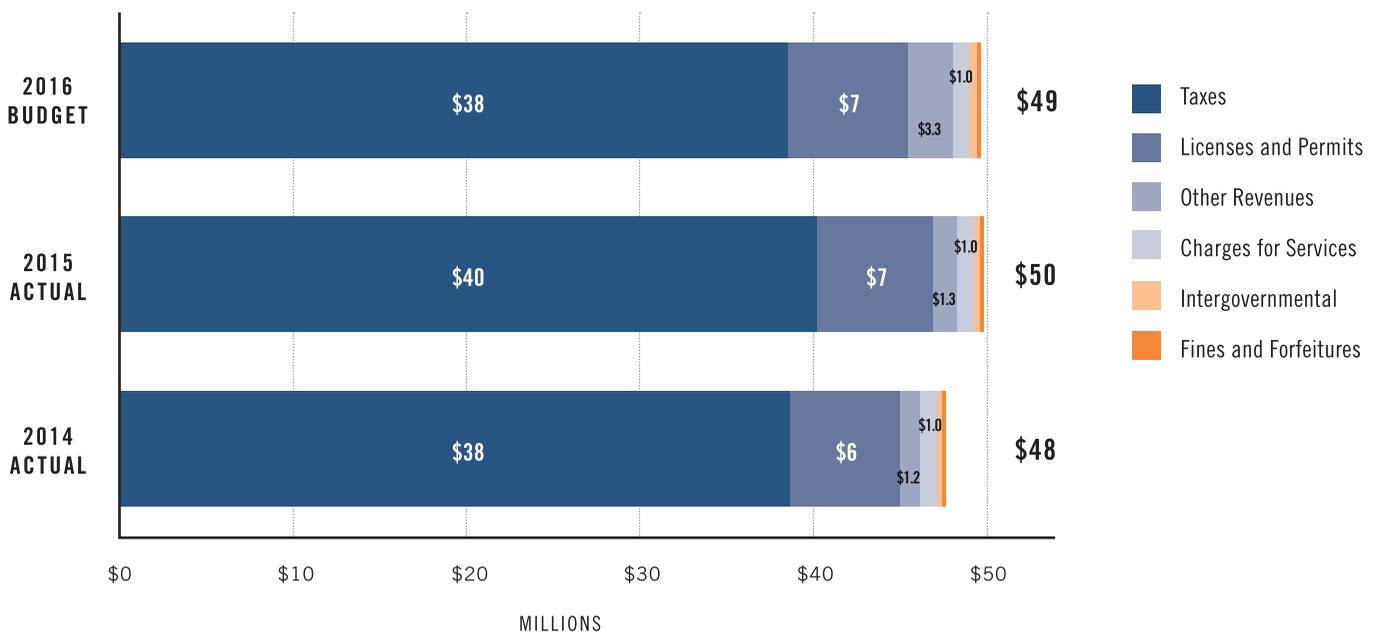
The South Fulton Special Services District Fund provides funds for municipal services in the unincorporated area of the County. These services include fire protection, police protection, parks and recreation, and environmental and zoning activities. The millage rate is levied by the Board of Commissioners when the tax digest is completed. The South Fulton Special Services Fund rate was estimated based on the 2015 tax digest and it is susceptible to change upon receipt of the 2016 digest later in the year.

### Comparison of South Fulton Millage to Selected Municipalities Rates



### Fulton County South Fulton Fund Actual Revenues 2014 / 2015 / Adopted Budget 2016

Taxes represent the largest source of revenue for the South Fulton Special Services Fund. For FY2016, the projected amount from this source of revenue is \$38 million or 78% of \$49 million total revenue.



## South Fulton County Actual Expenditures 2014 / 2015 / Adopted Budget 2016 by Department

GF BUDGET	2014 ACTUAL	2015 ACTUAL	2016 BUDGET
Finance	\$ 175,025	\$ 226,035	\$ 358,362
Fire	15,345,127	12,602,541	15,275,243
General Services/Public Works	386,796	181,153	187,000
Information Technology	-	28,522	84,500
Non-Agency	8,504,665	14,767,764	14,820,677
Parks & Recreation	1,119,740	3,200,115	4,377,667
Personnel	-	51,233	153,094
Planning and Community Services	5,353,940	2,095,239	2,844,916
Police	17,621,022	13,334,344	17,028,193
<b>TOTAL</b>	<b>\$ 48,506,314</b>	<b>\$ 46,486,946</b>	<b>\$ 55,129,652</b>

## South Fulton Actual Expenditures 2014 / 2015 / Adopted Budget 2016 by Priority Area

PRIORITY AREA	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	PRIORITY AREA % BUDGET IN 2016
Safety	\$ 35,137,004	\$ 32,947,563	\$ 37,997,515	<b>69%</b>
Culture and Recreation	3,574,455	4,259,153	5,118,038	<b>9%</b>
Economic Opportunities	3,743,961	2,730,690	3,367,864	<b>6%</b>
Healthy	2,130,823	2,017,173	2,232,588	<b>3%</b>
Trust Government	3,920,071	4,532,370	6,413,647	<b>12%</b>
<b>TOTAL</b>	<b>\$ 48,506,314</b>	<b>\$ 46,486,946</b>	<b>\$ 55,129,652</b>	

## OTHER FUNDS

---

Other Board-approved funds include the Special Services District Fund, Emergency Communications Fund, Bond Fund, Risk Management Fund, Stormwater Management Fund, Airport Fund, Health Fund, Water and Sewer Fund, Wolf Creek Fund, and Special Appropriation Fund.

The Special Services District Fund is used to account for remaining financial transactions in the former unincorporated areas of the County. A portion of this fund is reserved to compensate former employees of these unincorporated areas for leave accrued while working there. Because of the difficulty in estimating the number of employees that might terminate their service in any given year, the full amount of the reserve is generally budgeted. For FY2016, the appropriation amount approved is \$3.8 million.

The Emergency Communications Fund is used to fund the positions responsible for the 800 MHz Countywide Public Safety Trunked Radio System; CAD System; Mobile Data System; and Dictaphone Recording System. The approved budget of \$6.4 million is mainly supported with \$2.9 million of revenue from user fees, \$1.9 million transfer from South Fulton Special Services District Fund to cover shortfall in user fees, and \$773,000 in subsidies from external users.

The beginning fund balance for the Bond Fund in FY2016 is \$18.3 million. The fund is used to account for financial transactions relating to the library bond series. The anticipated revenue in FY2016 from levying of special millage of .27 mills for payment of the debt service is \$11.2 million leaving a projected ending fund balance of \$18.3 million after the debt service payment is made.

The Risk Management Fund approved revenues amount is \$22 million against expenditures budget of \$38.3 million. The budget is used to provide reserve for settlement of legal claims. Each year, the projected residual balance is budgeted for possible settlement of claims since there is no objective means of determining which claims might be settled in any given year. The beginning fund balance for FY2016 is \$16.7 million.

The Stormwater Management Fund does not have any revenue, and the budget of \$177,240 is a contingency established to cover any emergency that may arise during the year. The budget is funded from the beginning fund balance of \$177,240 leaving a zero fund balance.

The Airport Fund budget of \$3 million is used to fund capital improvements, 9 positions (4 Firefighters and 5 Facilities and Transportation Services' employees) to maintain the services at the airport. With the beginning fund balance of \$2.3 million, it is projected that \$1.35 million will be generated in revenue from companies leasing the airport hangars leaving the projected ending fund balance at \$682,007.

The two Water and Sewer-related Funds are used to provide funding for positions used by the Public Works Department, Finance Department, Information Technology Department, Personnel Department, and County Attorney in support of water and sewer services to residents in the northern part of the County. Capital acquisitions relating to water and sewer operations are also paid from these funds.

The Wolf Creek Fund is a new enterprise fund established to account for financial activities of the Wolf Creek Amphitheater. In the past, the revenue generated from concerts and all other activities was set aside in the capital fund for future capital improvements to the location, while the expenses were being borne by the General Fund. Henceforth, all revenue and expenses of the amphitheater will now be recorded in this fund with expectation that its operation will be self-sustaining. Any excess future revenue over expenditures from operations will remain in the fund to be used for capital or operation expenses. Total revenues for 2016 are projected at \$1.8 million and expenditures at \$1.4 million.

The Special Appropriation is \$7.8 million. These are funds dedicated for a specific purpose or activity. They are being reported to remain in compliance with OCGA 36-81-3 (b) that requires the adoption of annual budgets for all special revenue funds, and to ensure eligibility for Department of Community Affairs local assistance grants from the State of Georgia.





FULTONCOUNTYGA.GOV

141 PRYOR STREET ATLANTA GEORGIA 30303