

BUDGET IN BRIEF

FY2011

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45

Board of Commissioners

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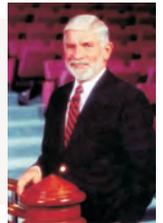
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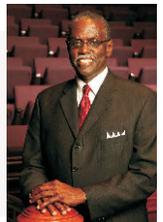
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County Manager

Roberto Hernandez
Deputy County Manager

Dele Lowman
Assistant to the County Manager

Lisa Carter
Assistant to the County Manager

Patrick J. O'Connor
Finance Director/CFO

R. David Ware
County Attorney

Mark Massey
Clerk to the Commission

The Fulton County Budget Commission is comprised of Chairman John H. Eaves, County Manager Zachary L. Williams and CFO Patrick J. O'Connor.

About Fulton County

Your County provides a broad variety of services to its residents. In FY2011, the total budget in all County funds, excluding capital and grants, is \$908.5 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 does the County do?
- Where does the money come from and how the taxpayers are impacted?
- How the County information compares to other Counties?
- How is the County moving to meet the changes?

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 populous county with over 1 million residents. It is located in the center of the Atlanta Metropolitan area.

The County is governed by a seven-member Board of Commissioners, with five commissioners elected in geographic districts and two elected at-large. Members of the Board are part-time and serve concurrent 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.

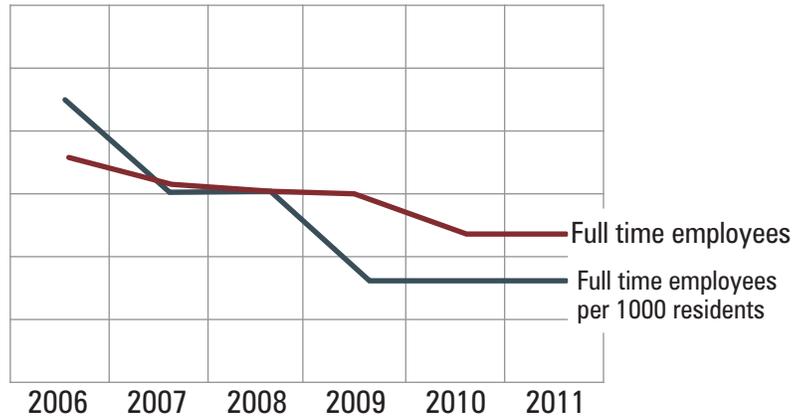
Fulton County encompasses 528.7 square miles and stretches more the 70 miles from one end to the other. It is geographically a dynamic and diverse County comprising 14 municipalities. They include: Alpharetta, Atlanta, Chattahoochee Hill, College Park, East Point, Fairburn, Hapeville, Johns Creek, Milton, Mountain Park, Palmetto, Roswell, Sandy Springs and Union City.



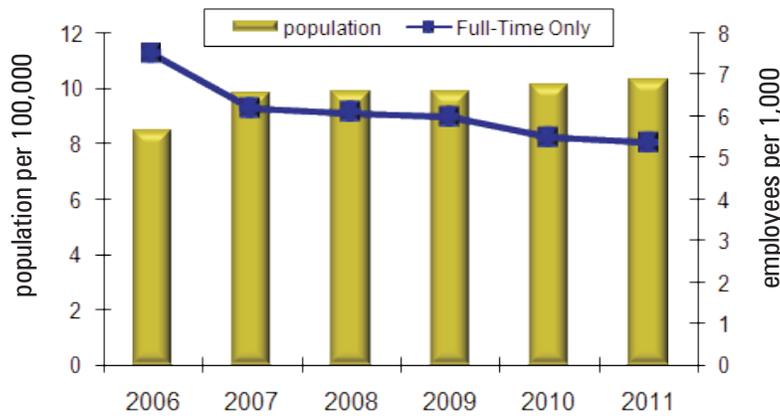
RATIO OF FULL-TIME EMPLOYEES PER 1,000 RESIDENTS

The ratio of full-time employees to the population of Fulton County has decreased each year over the last five years. As Fulton County has consolidated services and implemented cost-saving measures and efficiencies, the number of employees per 1,000 residents has steadily declined. Currently, the County employs 5,557 full-time employees to serve more than one million residents.

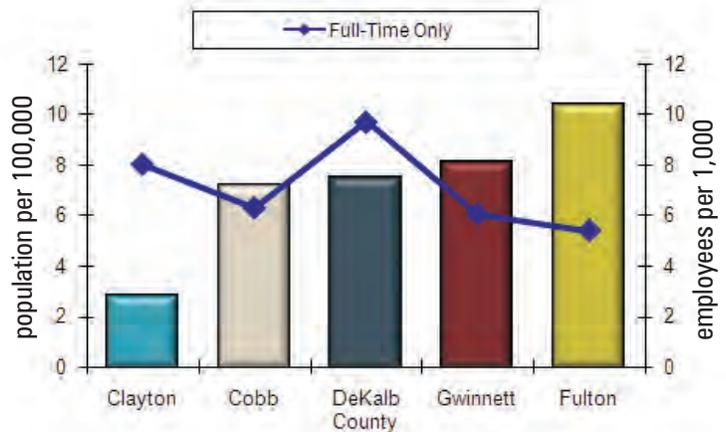
	Full time employees per 1,000 residents	Full time employees
2011	5.375	5,557
2010	5.49	5,572
2009	5.986	5,943
2008	6.08	6,037
2007	6.17	6,073
2006	7.486	6,382



FULTON COUNTY POPULATION TO EMPLOYEE RATIO



POPULATION TO EMPLOYEE RATIO FOR METRO COUNTIES



Fulton County's total budget for FY2011 is \$908,512,377. 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.

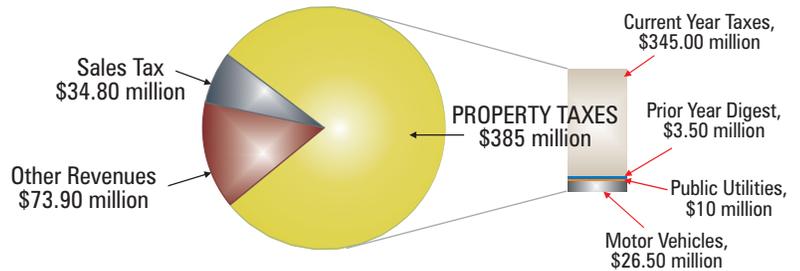
Fund	Fund Name	Final
100	General Fund	\$600,568,411
200	Airport Fund	\$1,246,151
201	Water & Sewer Fund	\$123,704,158
203	Water & Sewer Renewal Fund	\$31,267,475
206	Stormwater Fund	\$250,000
210	Solid Waste Management Fund	\$1,504,132
300	Special Services District Fund	\$9,149,387
301	South Fulton Special Services District	\$44,189,676
340	Emergency Services	\$6,973,727
600	Bond Fund	\$13,064,924
725	Risk Management Fund	\$24,456,167
Health	Health Fund	\$39,907,012
XXX	Special Appropriations	\$12,231,157
Total		\$908,512,377

GENERAL FUND REVENUES

The General Fund is the County's main operating fund. It represents the largest County fund with over 60% of the FY2011 countywide budget. The resources for this fund are comprised mainly of property taxes, local option sales tax and other revenues, which include State tax relief grant, investment income, tax collection commission, intangible recordings. The General Fund is used to provide countywide services such as library, human services, health and wellness, the justice system, and arts and culture to name a few.

PROPERTY TAXES AND MILLAGE RATE

Property taxes represent the largest source of revenue for Fulton County. For FY2011, the projected amount from this source of revenue is \$385 million. 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 multiply 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 for 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:

$$\begin{array}{r}
 \$250,000 \\
 \times .40 \\
 \hline
 \$100,000
 \end{array}
 \rightarrow
 \begin{array}{r}
 \$100,000 \\
 -\$30,000 \\
 \hline
 \$70,000
 \end{array}
 \rightarrow
 \$70,000 / 1,000 = \$70.00
 \rightarrow
 \begin{array}{r}
 \$70 \\
 \times 10.281 \\
 \hline
 \$720.00 \text{ Tax Bill}
 \end{array}$$

The above calculation reflects the amount of taxes payable to the County only and does not include payments to the school boards and cities within Fulton County, or the State of Georgia.

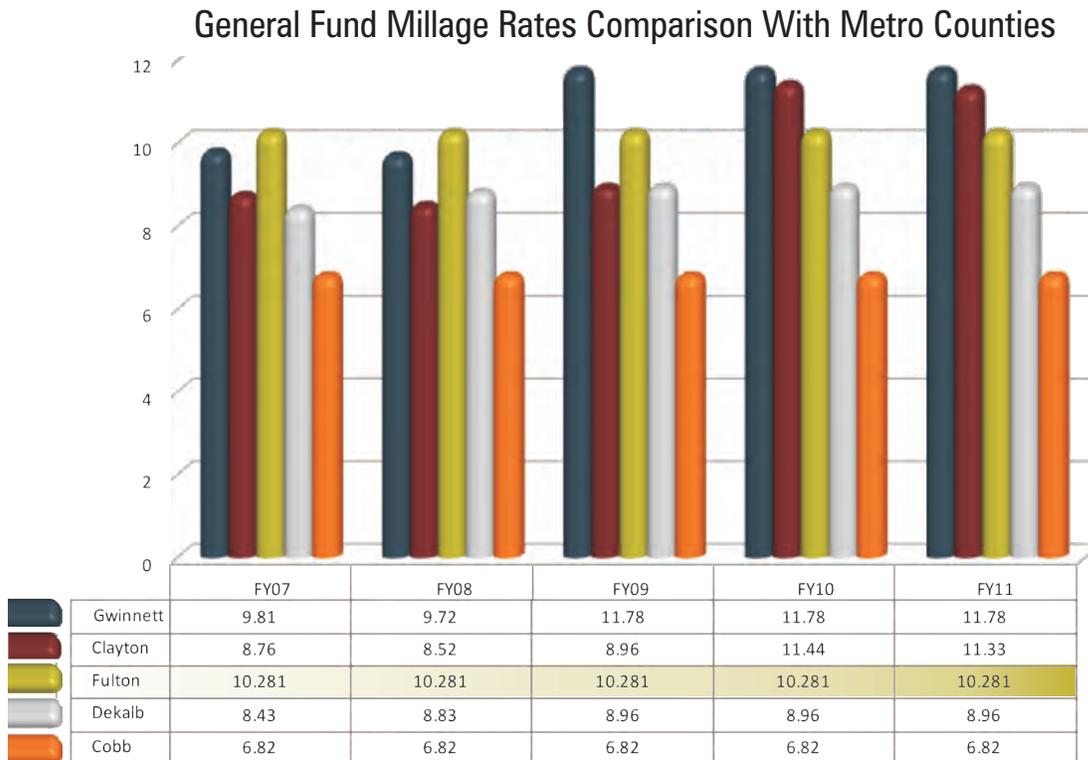
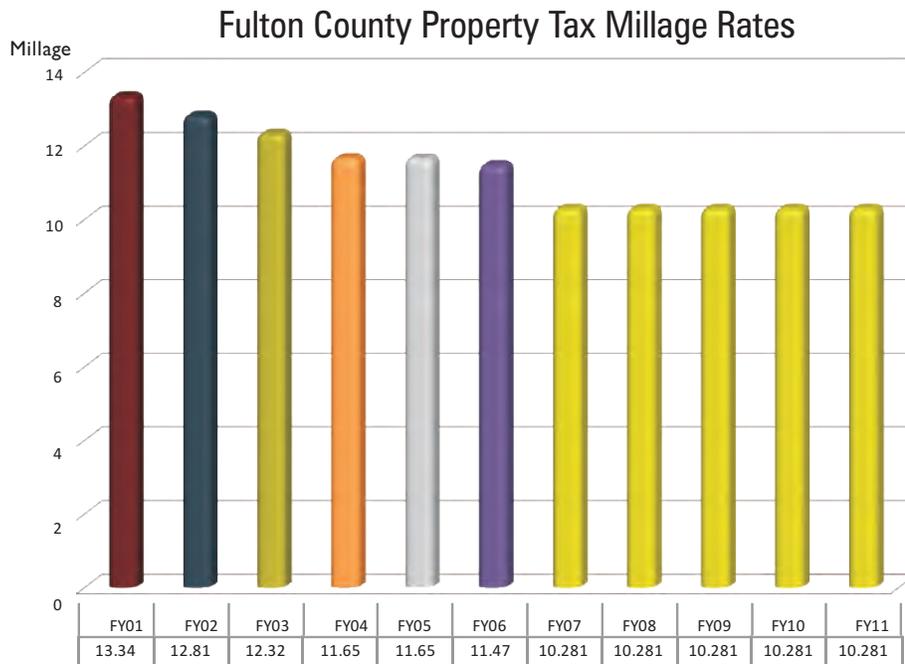
FY2011 Comparison of Average General Fund Tax Liability in 5 Metro Atlanta Counties

	Fair Market Value	Assessment Factor	Assessed Value	Less Homestead Exemption	Net Taxable Value	General Fund Millage Rate	General Fund Taxes Payable
Gwinnett	\$250,000	40%	\$100,000	\$10,000	\$90,000	11.78	\$1,060
Clayton	\$250,000	40%	\$100,000	\$10,000	\$90,000	11.44	\$1,030
DeKalb	\$250,000	40%	\$100,000	\$10,000	\$90,000	8.96	\$806
Cobb	\$250,000	40%	\$100,000	\$10,000	\$90,000	6.82	\$614
Fulton	\$250,000	40%	\$100,000	\$30,000	\$70,000	10.281	\$720

Note: DeKalb County's millage rate includes the General Fund and Hospital millage rates in order to more appropriately compare with Fulton County's millage rate which includes funding for the same hospital, Grady Hospital. The tax advantage for Fulton County will decrease as the Fair Market Value increases. General fund activities vary by county and influence millage rate in each jurisdiction.



As shown below, the County millage rate has declined in the last eleven years, from a high of 13.34 mills in FY2001 to a stable rate of 10.281 mills in the last five years.

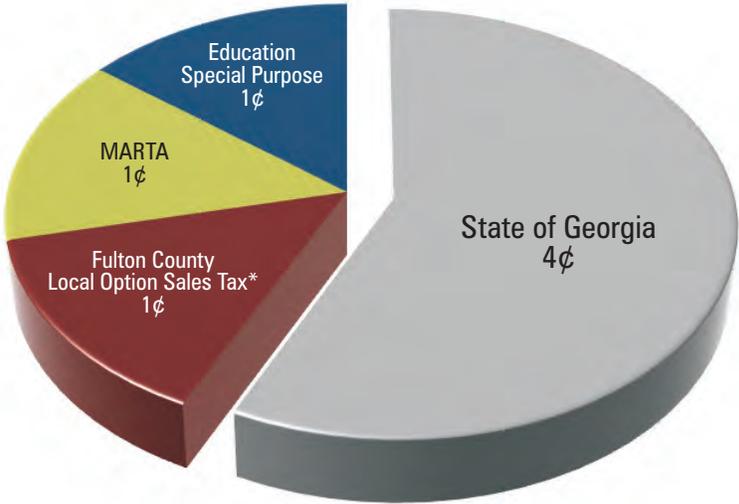


*Dekalb County's millage includes the rate for Hospital and General Fund
 Fulton County generally funds its capital budget out of the same millage for General Fund, while Gwinnett and Cobb Counties have a dedicated Special Purpose Local Option Sales Tax (SPLOST) for their capital activities.*

SALES TAX

6

In FY2011, the total revenue expected to be generated from local option sales tax is \$34.8 million, which represents 7% of the overall General Fund revenue. Fulton County Sales Tax rate is 7 percent on every \$1 of sales. This 7 cents is distributed as follows:

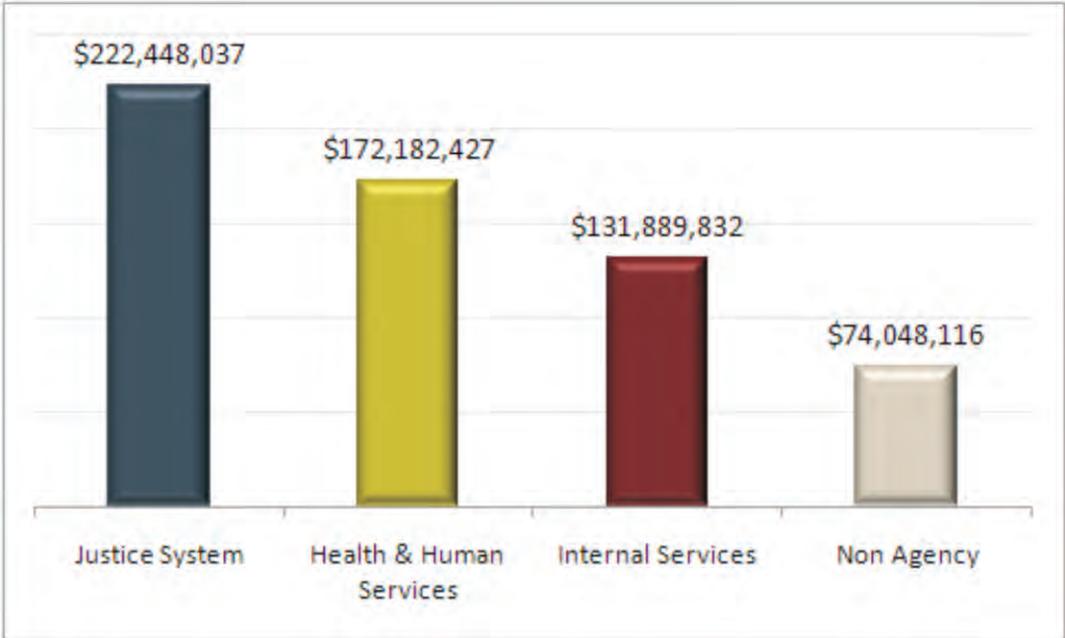


Fulton County's Local Option Sales Tax distribution is formula based using population. It does not follow point of sales within the County.

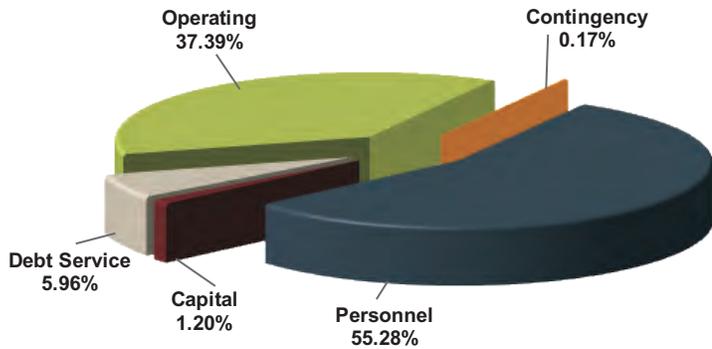
OTHER REVENUES

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 \$73.9 million for 2011, or 15% of total revenue. It includes \$2.3 million from financial institutions business license tax; \$10.5 million in indirect cost allocation; \$18.4 million of court fines and fees, \$27.8 million of property taxes related commission on collection, penalty and interest for late payment; rental income; and interest income.

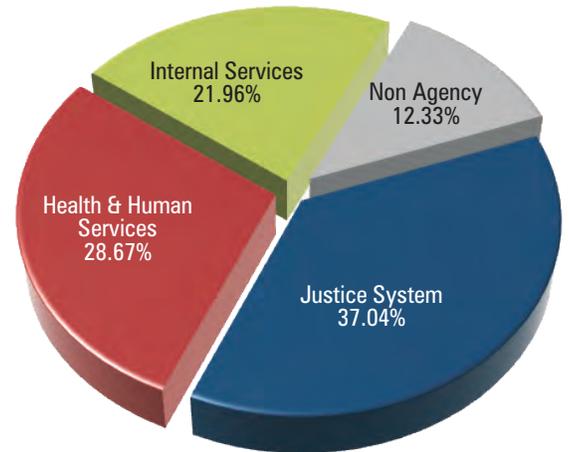
GENERAL FUND EXPENDITURES:



General Fund Expenditures by Type



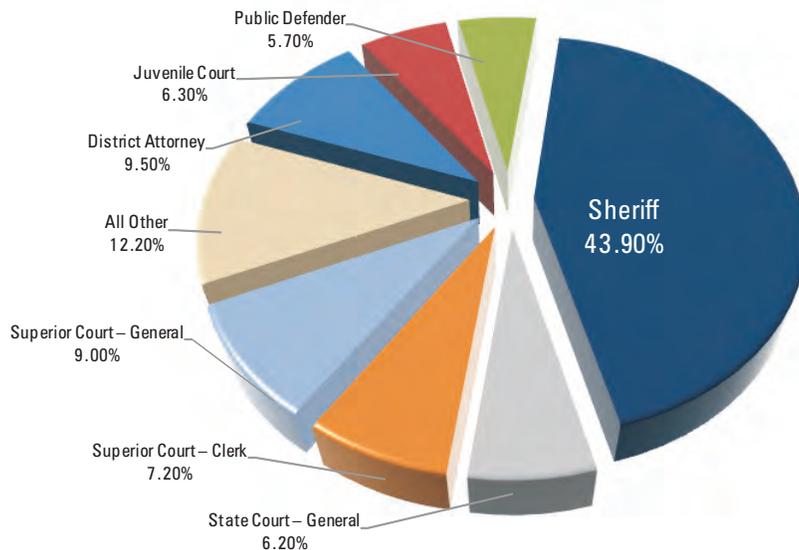
Fulton County General Fund by Focus Area



The Justice System

The majority of General Fund dollars are expended in the Justice System area with allocation of \$222.4 million in FY2011. The County is mandated by the State to fund most justice related services that are provided by the District Attorney's Office, the Public Defender, the Sheriff's Office, Juvenile Court, Superior Court, Solicitor General, Clerk of Superior Court, Medical Examiner, Probate Court, and State Court. Some of the services provided by the Fulton County Justice System include: the jail, court trials both civil and criminal, court supervised monitoring, business court, drug court, traffic court and child custody cases.

Justice System FY2011 Distribution

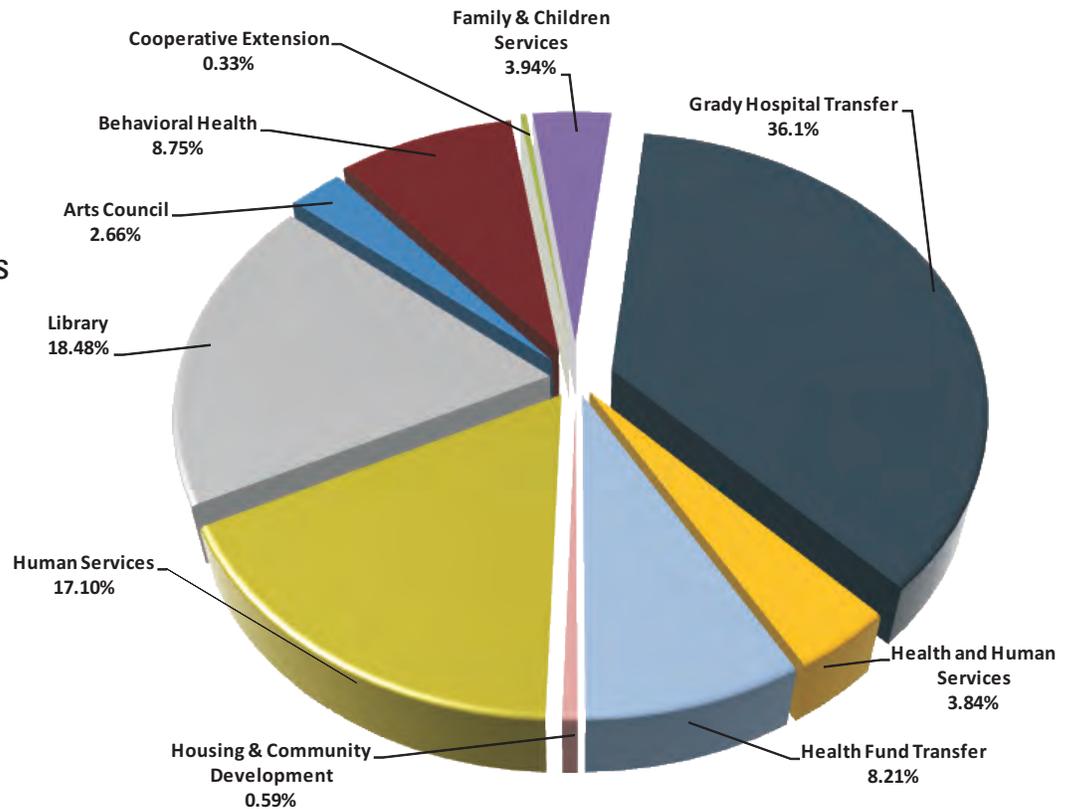


Justice System	
County Marshal	\$5,728,544
District Attorney	\$21,206,014
Juvenile Court	\$14,009,511
Medical Examiner	\$3,678,604
Probate Court	\$2,584,050
Public Defender	\$12,674,455
Sheriff	\$97,556,314
State Court - General	\$13,806,241
State Court - Judges	\$4,203,271
State Court - Solicitor General	\$5,863,244
Superior Court - Clerk	\$15,930,363
Superior Court - General	\$20,083,127
Superior Court - Judges	\$5,124,299
Total	\$222,448,037



Fulton County prides itself on providing our residents with the best quality of life services of any County in the state. More than 28 percent of the General Fund or \$172.2 million is spent on these services. These services include the library system with 34 branches, 20 senior centers, 4 arts centers, and programs that support the aging, homeless and at-risk youth. These funds also assist in paying for services provided through the Georgia State Department of Family and Children Services. The departments in this category include funding for Grady Hospital, Library, Arts Council, Housing and Human Services, Health Services, Cooperative Extension, and Behavioral Health.

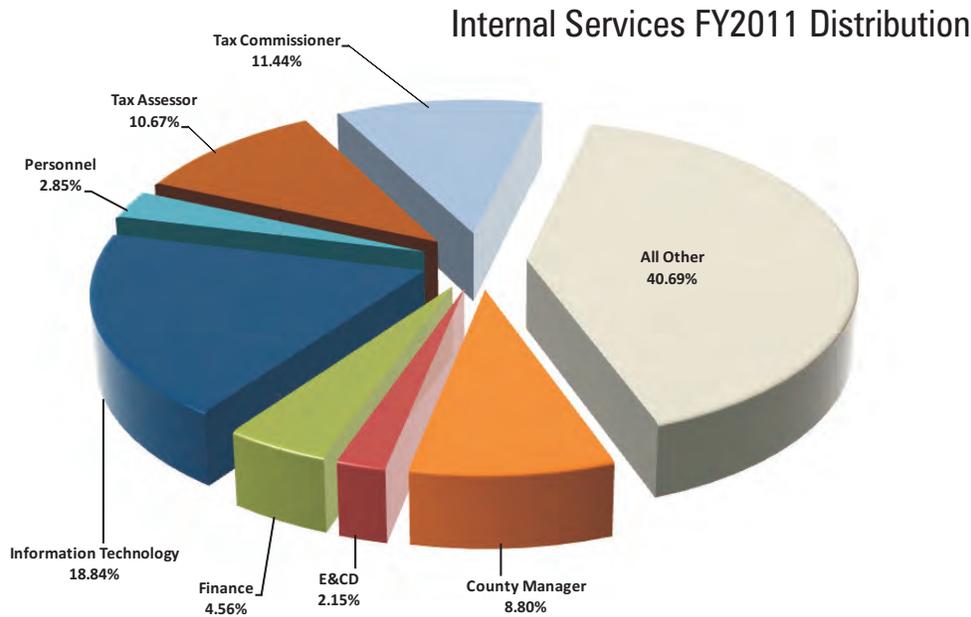
Health & Human Services
FY2011 Distribution



Health and Human Services	
Arts Council	\$4,587,774
Behavioral Health	\$15,061,335
Cooperative Extension	\$574,509
Family & Children Services	\$6,784,707
Grady Hospital Transfer	\$62,117,195
Health Services	\$6,606,854
Health Fund Transfer	\$14,127,997
Housing Services	\$1,010,987
Human Services	\$29,495,295
Library	\$31,815,774
Total	\$172,182,427

Internal Service

The Internal Services departments include the Tax Commissioner, the Tax Assessor, Finance, Personnel, Purchasing, Environment and Community Development, the County Manager's Office, the County Attorney, Clerk to the Commission, Board of Commissioners, Information Technology and Registration and Elections, among others. The budget for these departments funds a wide array of administrative services that allow for efficient operations. For FY2011, Internal Services departments are funded at \$131.9 million or 22 percent of the General Fund.



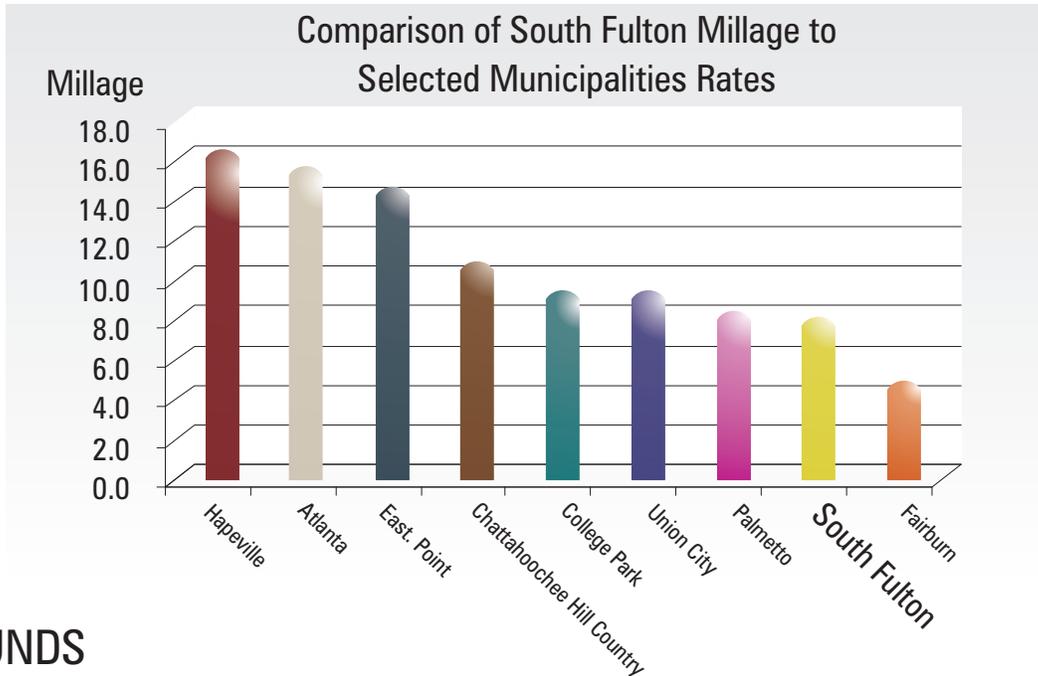
Internal Services	
Board of Commissioners	\$3,229,806
Clerk to the Commission	\$1,032,038
County Attorney	\$3,707,583
County Manager	\$11,242,843
E&CD	\$2,749,435
Finance	\$5,820,137
General Services	\$31,361,150
Information Technology	\$24,059,723
Personnel	\$3,633,348
Police	\$4,198,993
Public Works	\$6,289,502
Purchasing	\$3,622,001
Registration & Elections	\$2,711,031
Tax Assessor	\$13,630,612
Tax Commissioner	\$14,601,630
Total	\$131,889,832



The Non Agency budget is used to fund activities within General Fund that are not categorized in any other County departments. These activities are general in nature and support the programs provided by other departments. Examples of activities funded in Non Agency include utility charges, lease payments and other debt service charges, among others. The total budget for this category of General Fund in FY2011 is \$74 million, or 12.3 percent.

SOUTH FULTON SPECIAL SERVICES DISTRICT FUND

The South Fulton Special Services District Fund provides funds for municipal services in the unincorporated area of Fulton County. These services include fire protection, police protection, parks and recreation, and environmental and zoning activities.



OTHER FUNDS

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

The Emergency Communication 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 \$6.9 million exceeds the expected revenue amount by \$4.7 million. The reason is because the fund balance is being used to cover the projected shortfall. The expected revenues amount includes a non-recurring transfer of \$950,000 from the wireless cost recovery fee reserve.

The Solid Waste Fund approved revenues of \$1 million is a fund transfer from General Fund to be used to fund 2 positions and contract for the post-closure activities of the Morgan Falls and Merk Miles landfills. The amount of expenditures for FY2011 is \$1.5 million, leaving a projected fund balance of over \$604,980.



The ending fund balance for the **Bond Fund** in FY2010 is \$39,875. The fund will be used to account for financial transactions relating to the newly issued library bond series. The anticipated revenues in FY2011 from levying of special millage for payment of the debt service is \$13.1 million leaving a projected ending fund balance of \$74,951 after the debt service payment is made.

The Risk Management Fund approved revenues amount is \$11.2 million against expenditures budget of \$24.5 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 balance for FY2011 is \$14.1 million with a projected ending fund balance of \$864,297.

The Stormwater Management Fund does not have any revenue, and the budget of \$250,000 is a contingency established to cover any emergency that may arise during the year. The budget is funded from the beginning fund balance of \$1.1 million leaving a balance of \$802,000.

The Airport Fund budget of \$1.2 million is used to fund 9 positions (4 Firefighters and 5 General Services' employees) to maintain the services at the airport. It is projected that \$1.1 million will be generated in revenue from companies leasing the airport hangars leaving the fund balance at \$1.2 million.

The Health Fund expenditure budget is \$39.8 million against projected revenue of \$39.8 million. A total of 425 permanent positions and 30 temporary positions are funded with the budget to provide various health and wellness programs for Fulton County citizens.

The two **Water and Sewer-related Funds** are used to provide funding for 302 full-time positions and 1 temporary position used by the Public Works Department, Finance Department, Information Technology Department, County Attorney, and Environment & Community Development to provide water and sewer services to residents in the northern part of the County. The FY2011 budget includes funding for contractual services and capital acquisition.

The Special Appropriation is \$12.2 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

This Publication is produced by the Fulton County Office of Communications
and the Fulton County Finance Department

Your County @ Your Service

