

Fulton County, Georgia

FY2012

BUDGET - IN - BRIEF





FULTON COUNTY



at our
core

passion for performance

John H. Eaves, Chairman
District 1, At-Large
John.Eaves@fultoncountyga.gov
404-612-8206



Emma I. Darnell, Vice Chair
District 5
Emma.Darnell@fultoncountyga.gov
404-612-8222



Robert L. "Robb" Pitts
District 2, At-Large
Robb.Pitts@fultoncountyga.gov
404-612-8210



Liz Hausmann
District 3
Liz.Hausmann@fultoncountyga.gov
404-612-8213



Tom Lowe
District 4
Tom.Lowe@fultoncountyga.gov
404-612-8218



Joan P. Garner
District 6
Joan.Garner@fultoncountyga.gov
404-612-8226



William "Bill" Edwards
District 7
William.Edwards@fultoncountyga.gov
404-612-8230



Zachary Williams
County Manager

Dele Smith
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.



County Manager's Vision

To become an organization that simultaneously delivers quality programs, services, outstanding customer value, and sound financial performance

Organizational Values

Leadership Philosophy

Fulton County Government is a diverse, professional organization committed to integrity, credibility, and reliability. We are a team of results-oriented visionaries with a strategic focus, dedicated to excellence demonstrated by:

- Fostering an environment of effective and respectful communication with all stakeholders
- Inclusive decision-making through team building and empowerment
 - A consistent culture of trust and transparency

Operating System Values

- Prevention & Proactivity
- Fiscal Responsibility
- Service Excellence
 - Equity
 - Ethics



About Fulton County

Your County provides a broad variety of services to its residents. In FY2012, the total budget in all County funds, excluding capital and grants, is \$901.8 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 does Fulton County information compares to other Counties?
- How is Fulton 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 nearly 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.

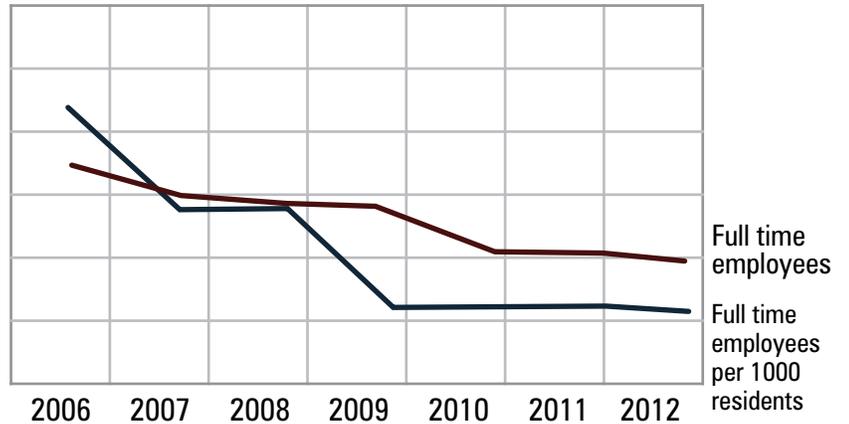
Fulton County encompasses 528.7 square miles and stretches more than 70 miles from one end to the other. It is geographically a dynamic and diverse County comprising 14 municipalities. They include: Alpharetta, Atlanta, Chattahoochee Hill, College Park, East Point, Fairburn, Hapeville, Johns Creek, Milton,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



RATIO OF FULL-TIME EMPLOYEES PER 1,000 RESIDENTS

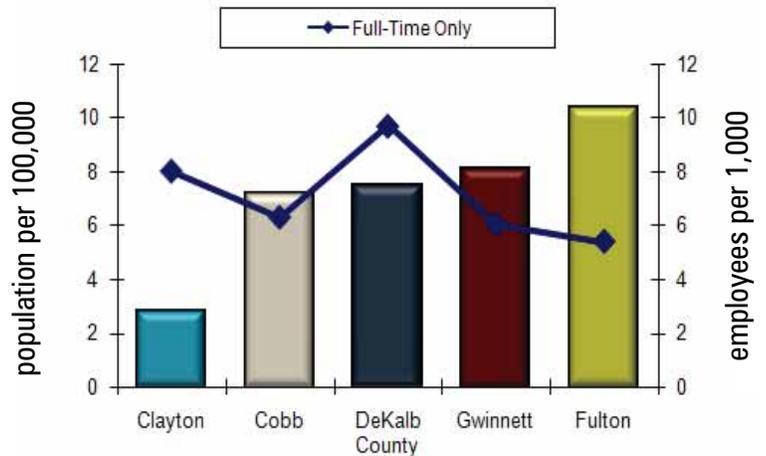
The ratio of full-time employees to the population of Fulton County has decreased each year over the last five years. As Fulton County has consolidated services and implemented cost-saving measures and efficiencies, the number of employees per 1,000 residents has steadily declined. Currently, the County employs 5,283 full-time employees to serve about one million residents.

	Full time employees per 1,000 residents	Full time employees
2012	5.763	5,283
2011	6.036	5,471
2010	6.053	5,458
2009	6.456	5,832
2008	6.558	6,037
2007	6.597	6,073
2006	7.486	6,382



Note: Population figures have been updated to reflect 2010 Census data.

POPULATION TO EMPLOYEE RATIO FOR METRO COUNTIES



Fulton County's budget for FY2012 is \$901,817,623. 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	\$605,364,427
200	Airport Fund	\$1,279,235
201	Water & Sewer Fund	\$137,481,683
203	Water & Sewer Renewal Fund	\$26,188,164
206	Stormwater Fund	\$250,000
300	Special Services District Fund	\$4,968,705
301	South Fulton Special Services District Fund	\$45,122,877
340	Emergency Services	\$4,675,198
600	Bond Fund	\$11,211,161
725	Risk Management Fund	\$21,701,138
Health	Health Fund	\$37,717,724
XXX	Special Appropriations	\$5,857,311
Total		\$901,817,623

The above list excludes all capital and grant budgets.

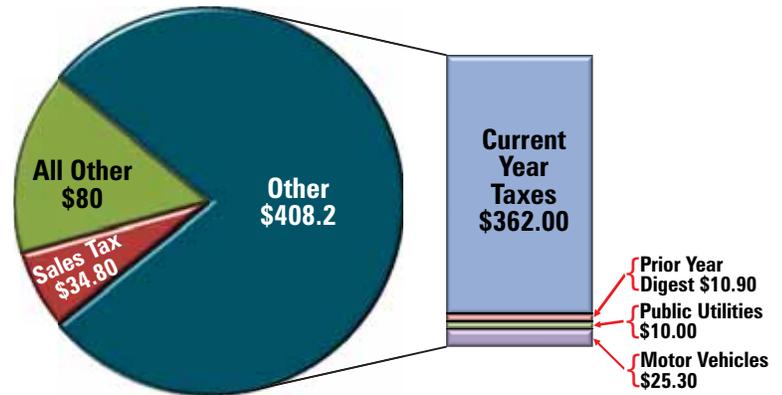
GENERAL FUND REVENUES

The General Fund is the County's main operating fund. It represents the largest County fund with over 67% of the FY2012 countywide budget. The resources for this fund are comprised mainly of property taxes, local option sales tax and other revenues which include investment income, tax collection commission, intangible recordings. It is used to provide countywide services in the areas of library, arts and culture, health and wellness, judicial, and human services to name a few.



PROPERTY TAXES AND MILLAGE RATE

Property taxes represent the largest source of revenue for Fulton County. For FY2012, the projected amount from this source of revenue is \$408.2 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:

$$\begin{array}{c}
 \$250,000 \\
 \times 40 \\
 \hline
 \$100,000
 \end{array}
 \rightarrow
 \begin{array}{c}
 \$100,000 \\
 -\$30,000 \\
 \hline
 \$70,000
 \end{array}
 \rightarrow
 \$70,000 / 1000 = \$70.00
 \rightarrow
 \begin{array}{c}
 \$70 \\
 \times 10.281 \\
 \hline
 \$719.67 \text{ Tax Bill}
 \end{array}$$

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.

Fy2012 Comparison of Average General Fund Tax Liability in 5 Metro Atlanta Counties

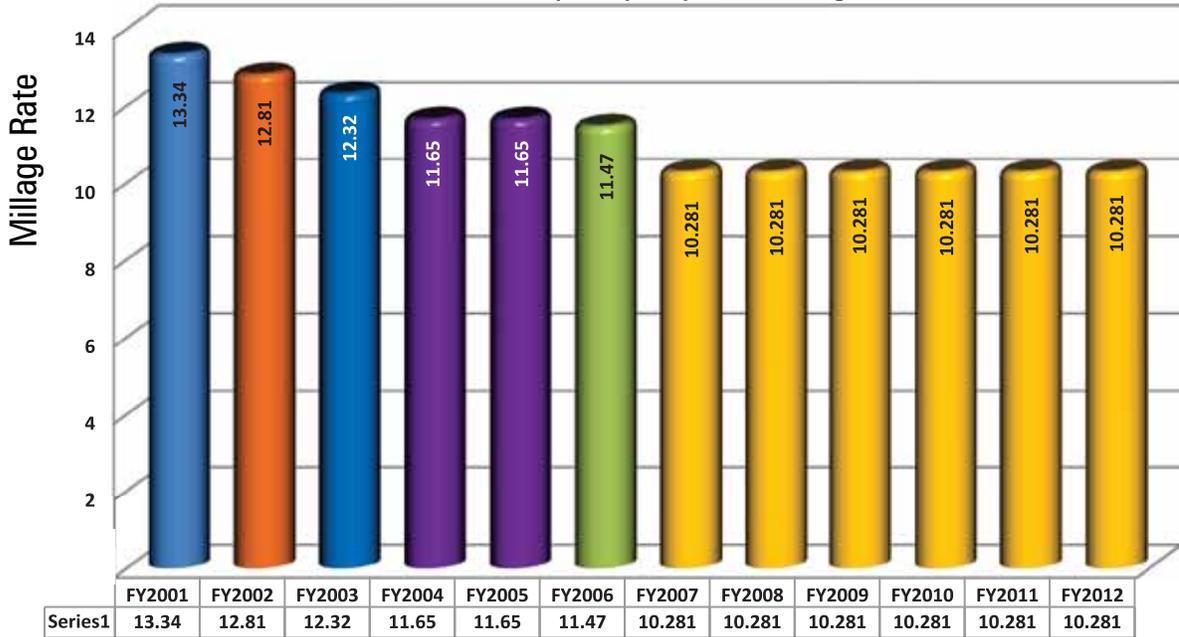
	Fair Market Value	Assessment Factor	Assessed Value	Less Homestead Exemption	Net Taxable Value	General Fund Millage Rate	General Fund Taxes Payable
Gwinnett	\$250,000	40%	\$100,000	\$10,000	\$90,000	11.78	\$1,060.20
Clayton	\$250,000	40%	\$100,000	\$10,000	\$90,000	15.813	\$1,423.17
Dekalb	\$250,000	40%	\$100,000	\$10,000	\$90,000	10.31	\$927.90
Cobb	\$250,000	40%	\$100,000	\$10,000	\$90,000	11.11	\$999.90
Fulton	\$250,000	40%	\$100,000	\$30,000	\$70,000	10.281	\$719.67

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.

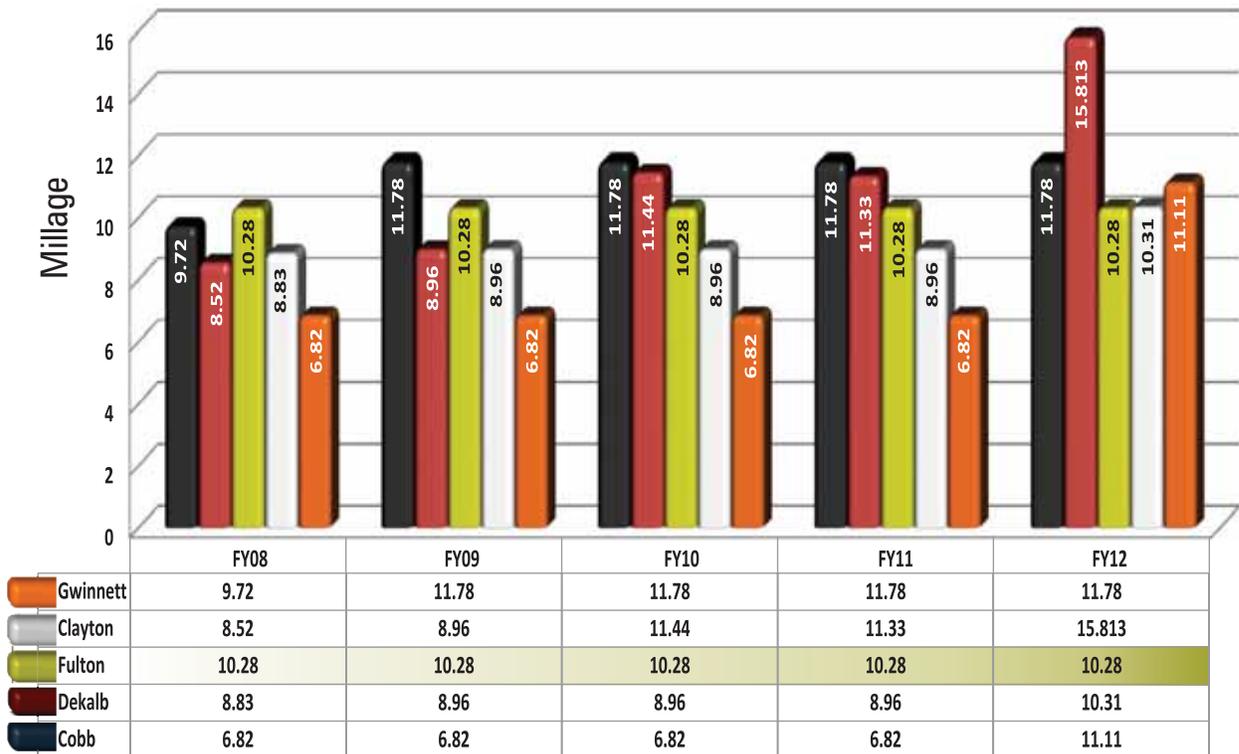


As shown below, the County millage rate has declined in the last eleven years, from a high of 13.34 mills in FY2001 to a stable rate of 10.281 mills in the last six years.

Fulton County Property Tax Millage Rates



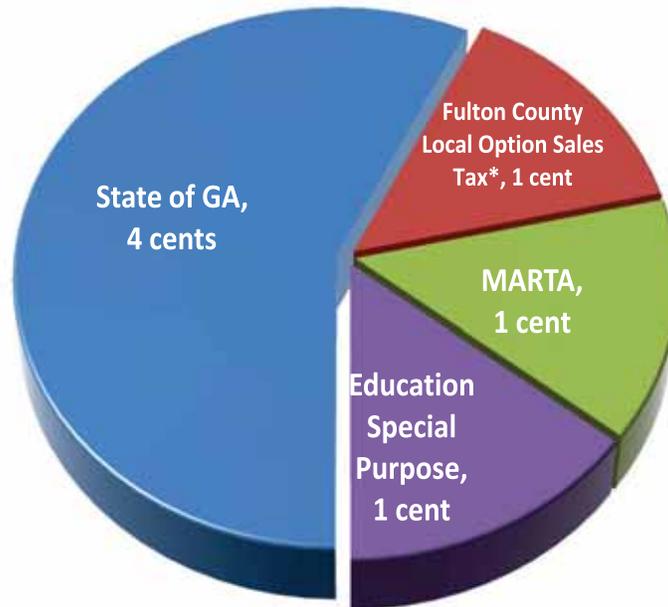
General Fund Millage Rates Comparison With Metro Counties



*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.*



In FY2012, the total amount expected to be generated from local option sales tax is \$34.8 million, which represents 6.7% of the overall General Fund revenue. Fulton County Sales Tax rate is 7% on every \$1 of sales. This 7 cents is distributed as follows:



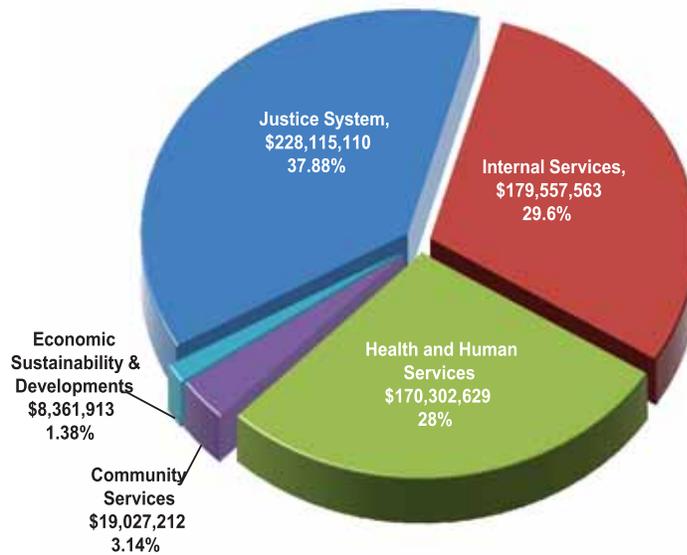
Fulton County's Local Option Sales Tax distribution is formula based using population. It does not follow point of sales within the County.

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 \$80 million or 15.3% of total revenue. It includes \$2.8 million from financial institutions business license tax; \$10.5 million in indirect cost allocation; \$16.5 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.



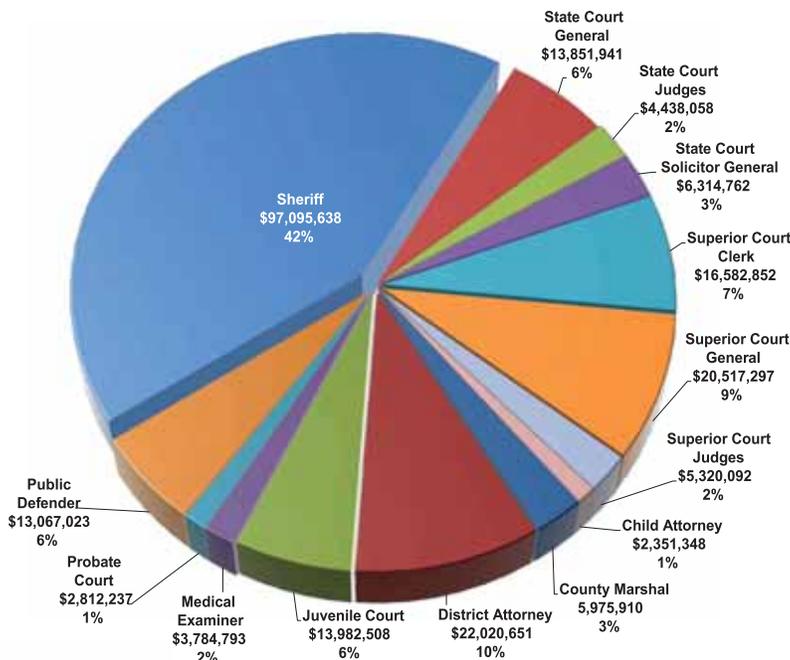
Fulton County Adopted FY2012 General Fund Expenditures By Focus Area



Justice System Focus Area

Majority of General Fund dollars are expended in the Justice System area with allocation of \$228.1 million in FY2012. 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 ankle bracelet monitoring, business court, drug court, traffic court and child custody cases.

Justice System FY2012 Distribution

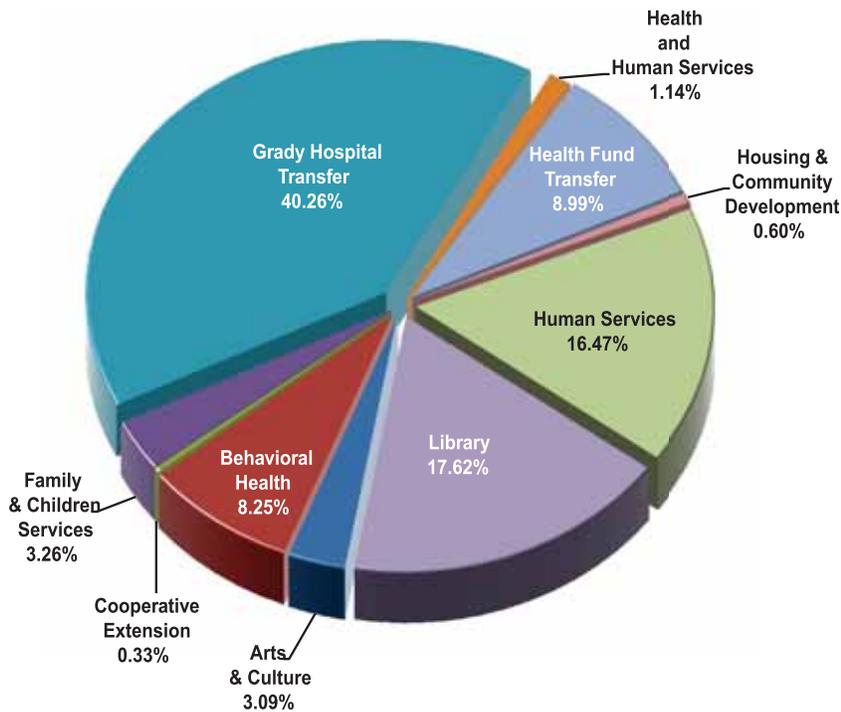


Justice System	
Child Attorney	\$2,351,348
County Marshal	\$5,975,910
District Attorney	\$22,020,651
Juvenile Court	\$13,982,508
Medical Examiner	\$3,784,793
Probate Court	\$2,812,237
Public Defender	\$13,067,023
Sheriff	\$97,095,638
State Court - General	\$13,851,941
State Court - Judges	\$4,438,058
State Court - Solicitor General	\$6,314,762
Superior Court - Clerk	\$16,582,852
Superior Court - General	\$20,517,297
Superior Court - Judges	\$5,320,092
Total	\$228,115,110



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 \$170.3 million is spent on these services. The 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, Health and Wellness, Human Services, Family and Children Services, Arts & Culture, Housing and Community Development, Health and Human Services, Cooperative Extension, and Behavioral Health.

Health & Human Services FY2012 Distribution

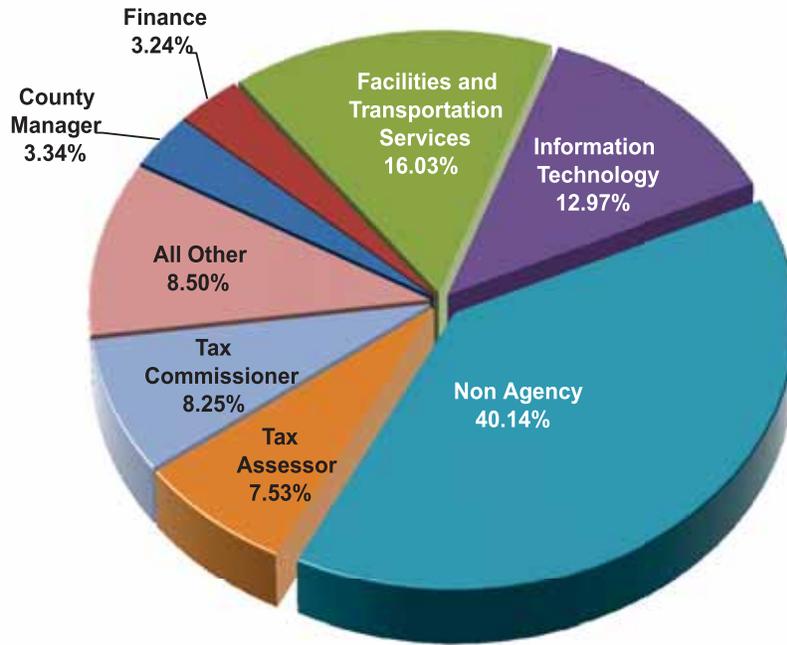


Health and Human Services	
Arts & Culture	\$5,257,023
Behavioral Health	\$14,042,958
Cooperative Extension	\$561,045
Family & Children Services	\$5,548,962
Grady Hospital Transfer	\$68,559,532
Health and Human Services	\$1,945,080
Health Fund Transfer	\$15,309,679
Housing and Community Development	\$1,014,874
Human Services	\$28,054,578
Library	\$30,008,898
Total	\$170,302,629



The Internal Services Departments include the Tax Commissioner, the Tax Assessor, Finance, Personnel, Purchasing, County Manager's Office, the County Attorney, Clerk to the Commission, Board of Commissioners, Non Agency, among others. The budget for these departments funds a wide array of internal and external services to our residents. For FY2012, Internal Services departments are funded at \$179.5 million or over 29.6 percent of the General Fund.

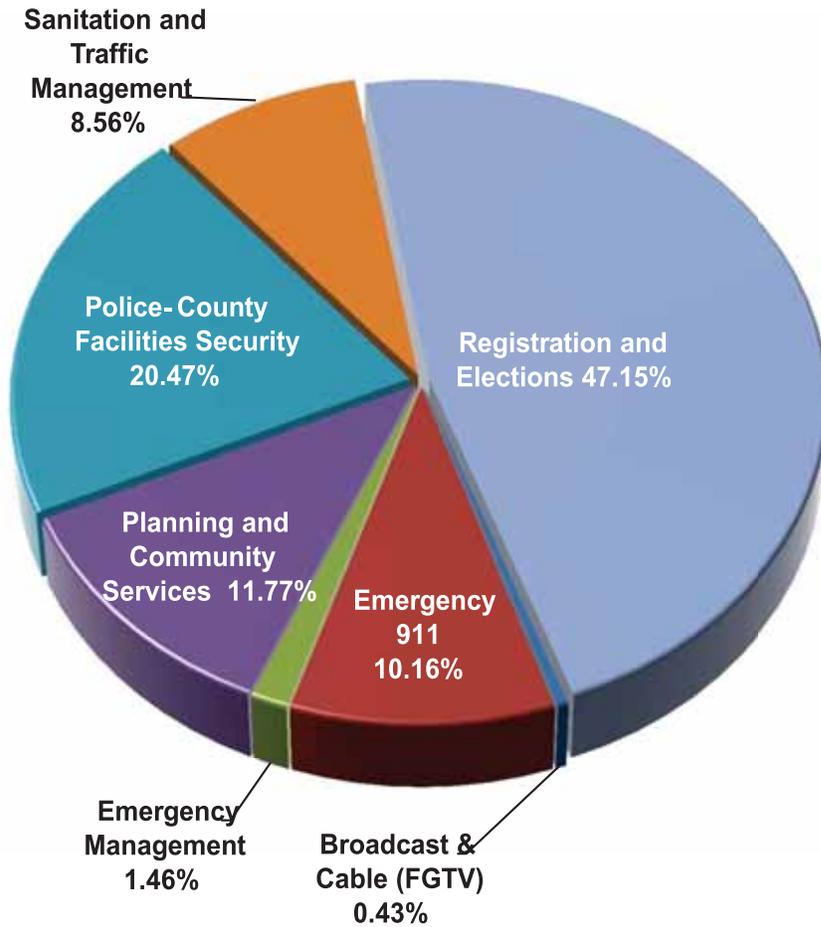
Internal Services FY2012 Distribution



Internal Services	
Board of Commissioners	\$3,353,098
Clerk to the Commission	\$960,495
County Attorney	\$3,550,441
County Manager	\$6,004,753
Finance	\$5,813,485
Facilities & Transportation Services	\$28,784,536
Information Technology	\$23,285,711
Non Agency	\$72,073,972
Personnel	\$3,903,371
Purchasing	\$3,489,699
Tax Assessor	\$13,516,286
Tax Commissioner	\$14,821,716
Total	\$179,557,563



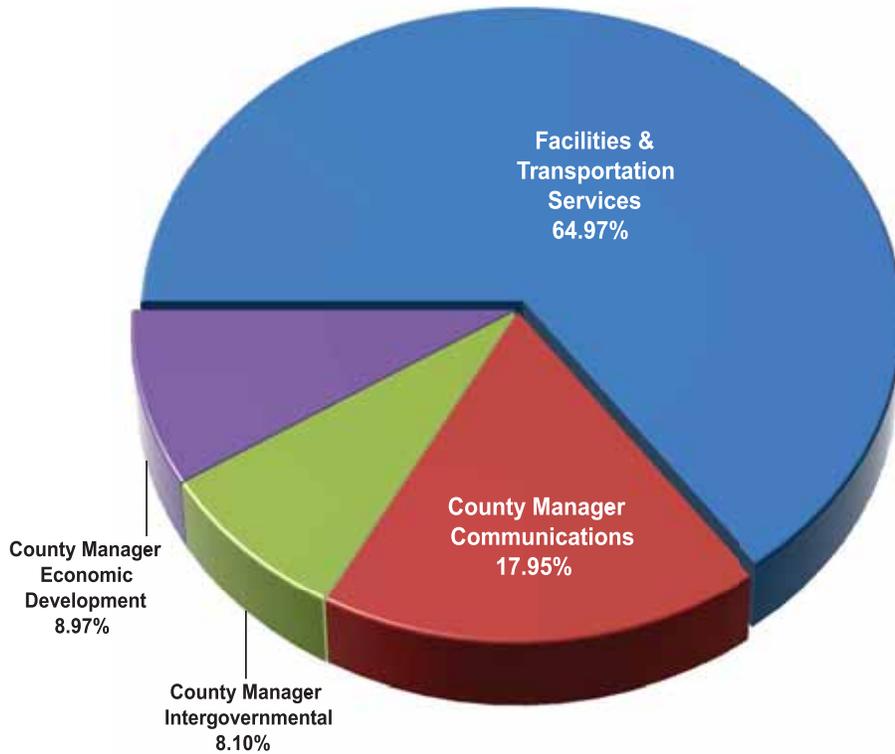
This focus area encompasses Environmental and Community Development, Registration and Elections, Emergency 911, Emergency Management, and certain segments of Facilities & Transportation Services. The total budget for this category of General Fund in FY2012 is \$19 million, or 3.14 percent.



Community Services	
Broadcast & Cable (FGTV)	\$81,942
Emergency 911	\$1,933,799
Emergency Management	\$277,750
Planning & Community Services	\$2,238,913
Police-County Facilities Security	\$3,894,719
Sanitation & Traffic Management	\$1,628,422
Registration and Elections	\$8,971,667
Total	\$19,027,212



The economic development and transportation programs of the County are part of this focus area. It provides avenues for taxpayers to play an active role in shaping the County. Through this focus area, the taxpayers are better able to understand the programs and services of the County along with their impact on the community. The total budget for the focus area is \$8.3 million, or 1.38 percent of General Fund budget.

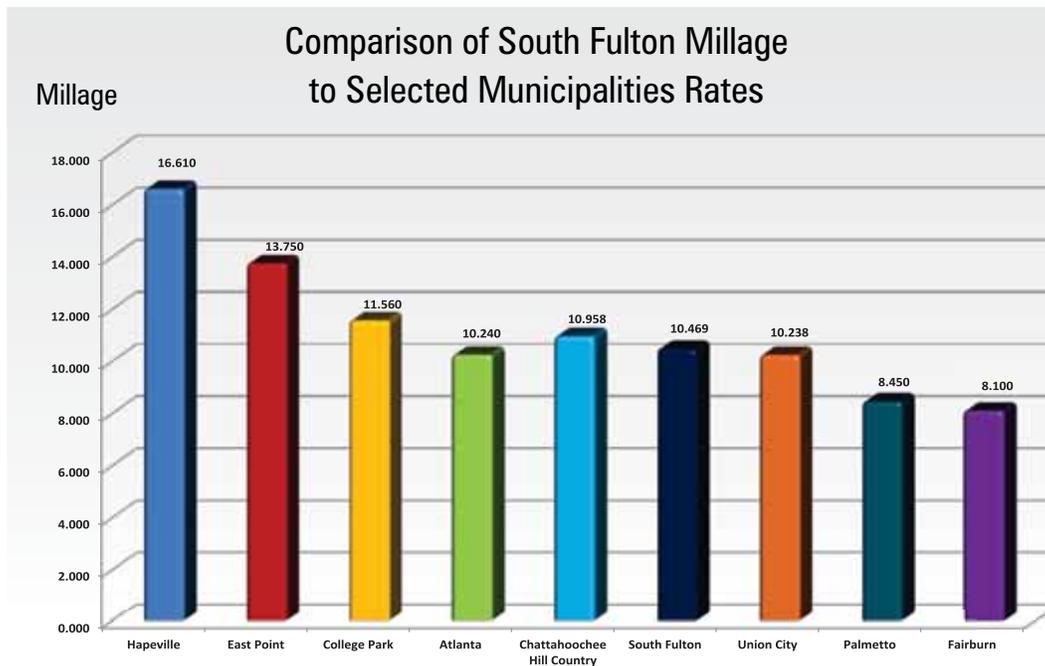


Economic Sustainability and Development	
Facilities & Transportation Services	\$5,432,981
County Manager-Communications	\$1,501,328
County Manager-Intergovernmental	\$677,604
County Manager-Economic Development	\$750,000
Total	\$8,361,913



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 total budget for the district in FY2012 is approved to be \$45,122,877, supported with total revenue of



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, 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. For FY2012, the appropriation amount approved is \$4,968,705.

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 \$4,675,198, supported with \$2.9 million of revenue, \$1.6 million transfer from General Fund as reimbursement for prior year expenses, and \$150,000 of fund balance.



The beginning fund balance for the Bond Fund in FY2012 is \$1.2 million. The fund is used to account for financial transactions relating to the newly issued library bond series. The anticipated revenues in FY2012 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 \$1.2 million after the debt service payment is made.

The Risk Management Fund approved revenues amount is \$9 million against expenditures budget of \$21.7 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 FY2012 is \$12.9 million with a projected ending fund balance of \$362,818.

The Stormwater Management Fund does not have any revenue, and the budget of \$621,160 is a contingency established to cover any emergency that may arise during the year. The budget is funded from the beginning fund balance of \$621,160 leaving a balance of zero.

The Airport Fund budget of \$1.3 million is used to fund 9 positions (4 Firefighters and 5 Facilities and Transportation Services' employees) to maintain the services at the airport. It is projected that \$1.2 million will be generated in revenue from companies leasing the airport hangars leaving the fund balance at \$1.4 million.

The Health Fund expenditure budget is \$37.5 million against projected revenue of \$37.5 million. A total of 428 permanent positions and 34 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 positions used by the Water Resources Department, Finance Department, Information Technology Department, County Attorney, and Planning & Community Services to provide water and sewer services to residents in the northern part of the County. The FY2012 budget includes funding for contractual services and capital acquisition.

The Special Appropriation is \$5.9 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.





FULTON COUNTY

FULTON COUNTY BOARD OF COMMISSIONERS

John H. Eaves, Chairman, District 1 At-Large

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Robb Pitts, District 2 At-Large

Liz Hausmann, District 3

Tom Lowe, District 4

Joan P. Garner, District 6

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COUNTY MANAGER

Zachary L. Williams

THE FULTON COUNTY BUDGET COMMISSION

John H. Eaves, Chairman

Patrick J. O'Connor, Finance Director

Zachary L. Williams, County Manager

FINANCE DIRECTOR

Patrick J. O'Connor

FINANCE ASSISTANT DIRECTOR

Sharon Whitmore

PREPARED BY:

Hakeem Oshikoya, Budget Manager

Sherrí McNair, Financial Systems Manager

Monica Jones, Senior Budget Analyst

James Fletcher, Budget Analyst

LaKeisha Massenburg, Budget Analyst

Jamar Parker, Budget Analyst

Hugh Stewart, Budget Analyst

Ivan Whitted, Budget Analyst

Jacqueline Wilson, Budget Analyst

Trania Jones, Administrative Coordinator

141 Pryor Street S.W., Suite 7001

Atlanta, Georgia 30303

(404) 612-7600



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Your County @ Your Service

